

Exhibit No. ___ (KHB-6)
Docket UE-100749
Witness: Kathryn H. Breda

**BEFORE THE WASHINGTON STATE
UTILITIES AND TRANSPORTATION COMMISSION**

**WASHINGTON UTILITIES AND
TRANSPORTATION COMMISSION,**

Complainant,

v.

**PACIFICORP D/B/A PACIFIC POWER
& LIGHT COMPANY,**

Respondent.

DOCKET UE-100749

EXHIBIT TO TESTIMONY OF

Kathryn H. Breda

**STAFF OF
WASHINGTON UTILITIES AND
TRANSPORTATION COMMISSION**

December 6, 2010

Line No.	Tax Description	Total Washington Unadjusted Results	Total Adjustments (Company Basis)	Total Washington Adjusted DIT (Company Basis)	Staff Reversal of Company Adj 7.9	Total Staff Flow-Through vs. Norm. NEW Adj 7.9	Staff Repairs Deduction Adj 8.10	Total Washington Adjusted DIT (Staff Commission Basis)	Staff Commission Basis vs. Company Normalized DIT	Fuller Exhibit No. (RF-12) Page 3 of 6 "Flow-Through"	Staff Commission Basis vs. Company Basis (RF-12)
a	b	c	d	e=(c+d)	f	g	h	i=(e+f+g)	j=(i-e)	k	l=(i-k)
	Deferred Income Tax Expense (1)	27,359,798	3,723,897	26,083,695	(525,562)	(323,865)		25,234,268	(849,427)	26,002,815	(768,548)
	Accumulated Deferred Income Tax (2)	(128,569,574)	(12,019,788)	(140,589,362)	262,781	(5,401,575)	(14,463,670)	(160,191,827)	(19,602,464)	(139,257,432)	(20,934,396)

(1) Deferred income tax expense is detailed by book-tax timing difference and adjustment summarized in these columns on pages 2 through 4
 (2) Accumulated deferred income taxes are detailed by book-tax timing difference and adjustment summarized in these columns on pages 5 through 7

Description by Column:

- c. Column a equals the unadjusted results which agrees to Exhibit No. (MDF-2) page 1 line 24 and page 2 line 48.
- d. Column d equals the Company adjustments which agrees to Exhibit No. (RDB-2) page 2 line 25 and 49
- g. This is the new calculated Staff Adjustment 7.9, which agrees to Exhibit No. (MDF-2) page 5
- h. Column h equals Staff's adjusted test year amounts, Exhibit No. (MDF-2) page 1 line 24 and page 2 line 48.

PacifiCorp
State of Washington
Deferred Income Tax Expense (DIT)
Twelve Months Ending - December 2009

Line No.	a	b	c	d	e=(c+d)	f	g	h=(e+f)	i=(h-e)	j	k=(h-j)
		Total Washington Unadjusted Results	Total Adjustments (Company Basis)	Total Washington Adjusted DIT (Company Basis)	Staff Reversal of Company Adj 7.9	Total Staff Flow Through vs. Norm. Adj 7.9	Total Washington Adjusted DIT (Staff Commission Basis)	Staff Commission Basis vs. Company Normalized DIT	Fuller Exhibit No. (RP-12) 'Flow-Through' Through"	Staff Commission Basis vs. Company Basis (RF-12)	
1	Account 410.1 Provision for Deferred Income Taxes										
2	Self Insured Health Benefits	\$ 19,880	\$ (19,880)	\$ -				\$ -		\$ -	
3	283Prepaid Membership Fees-BEI WSCC	52,800	(52,800)	-				-		-	
4	283Prepaid Taxes-Property Taxes	131,606	(131,606)	(0)			(0)			(0)	
5	190Bad Debt Allowance	55,534	(4,318)	51,216		(51,216)		(51,216)			
6	190Tenant Lease Allow-PSU Call Cntr	1,624	(126)	1,498		(1,498)		(1,498)			
7	283Unearned Joint Use Pole Contact Revnu	4,519	(351)	4,168		(4,168)		(4,168)			
8	Duke/Hermiston Contract Renegotiation	63,273	(4,920)	58,353		(58,353)		(58,353)			
9	Misc. Non-Current Accrued Liability	23,445	(1,823)	21,622		(21,622)		(21,622)			
10	190Misc Current and Accrued Liability-SO	51,898	(4,035)	47,863		(47,863)		(47,863)			
11	190Vacation Sickleave & PT Accrual	14,971	(1,164)	13,807		(13,807)		(13,807)			
12	190Redding Contract	46,102	(3,585)	42,517		(42,517)		(42,517)			
13	190Deferred Compensation Payout	4,778	(372)	4,406		(4,406)		(4,406)			
14	190SERP	14,024	(1,090)	12,934		(12,934)		(12,934)			
15	190Severance	6,552	(509)	6,043		(6,043)		(6,043)			
16	190Accrued CIC Severance	23,614	(23,614)	-		-		-		-	
17	190Injuries & Damages	28,501	(2,216)	26,285		(26,285)		(26,285)			
18	190W/astach workers comp reserve	7,195	(559)	6,636		(6,636)		(6,636)			
19	190NOPA 103-99-00 RAR	1,643	(128)	1,515		(1,515)		(1,515)			
20	282Basis Intangible Difference	130,619	(10,157)	120,462		(120,462)		(120,462)			
21	190PMISec263A	24,955	(1,940)	23,015		(23,015)		(23,015)			
22	PMI Coal Mine Extension Costs	59,267	(4,608)	54,659		(54,659)		(54,659)			
23	283PMI AMORT DEVELOPMENT	284,327	(22,109)	262,218		(262,218)		(262,218)			
24	283PMI SALE OF ASSETS	150	(12)	138		(138)		(138)			
25	PMI EITF Pre stripping Cost	17,925	(1,394)	16,531		(16,531)		(16,531)			
26	283PMI/BCC Underground Mine Cost Deple	10,931	(850)	10,081		(10,081)		(10,081)			
27	BRIDGER COAL COMPANY EXTRACTIO	7,681	(597)	7,084		(7,084)		(7,084)			
28	Repair Deduction	3,900,673	(303,309)	3,597,364		-	3,597,364	-	3,597,364	0	
29	Sec 481a Adj - Repair Deduction	(200,082)	15,558	(184,524)		-	(184,524)	-	(184,524)	0	
30	Tax Depreciation	38,857,657	(3,021,500)	35,836,157		-	35,836,157	-	35,836,157	0	
31	282DIT PMIDepreciation-Tax	2,039,389	(158,579)	1,880,810		-	1,880,810	-	1,880,810	0	
32	Capitalized Depreciation	140,296	(117,150)	23,146		115,198	129,387	106,240	129,387	(1)	
33	AFUDC Debt	2,578,374	462,450	3,040,824		(718,835)	2,377,884	(662,940)	2,377,884	(0)	
34	Gain/(Loss) on Prop. Disposition	1,013,789	(78,830)	934,959		-	934,959	-	934,959	0	
35	Coal Mine Development	13,132	(1,021)	12,111		-	12,111	-	12,111	1	
36	Coal Mine Extension	78,349	(6,092)	72,257		-	72,257	-	72,257	0	
37	Removal Costs	1,451,241	(112,846)	1,338,395		-	1,338,395	-	1,338,395	0	
38	Book Gain/Loss on Land Sale	30,301	(2,356)	27,945		-	27,945	-	27,945	0	
39	190R&E Expense Sec174 Deduction	256,623	(19,955)	236,668		-	236,668	-	236,668	(0)	
40	Flow-through-WA	329,757	259,359	589,116		(309,030)	304,116	(285,000)	304,116	0	
41	283INTERIM PROVISION TOTAL REG A	1,382,608	(107,509)	1,275,099		-	1,275,099	-	1,275,099	0	
42	190REG LIABILITY	42,391	(3,296)	39,095		-	39,095	-	39,095	0	
43	190DEF REG ASSET-TRANSM SVC DEPC	51,536	(4,007)	47,529		-	47,529	-	47,529	0	
44	283Hazardous Waste/Environmental-WA	208,010	(208,010)	-		-	-	-	-	-	
45	190CONTRA RTO GRID WEST N/R ALLC	4,457	(347)	4,110		-	4,110	-	4,110	0	
46	283Weatherization	525,945	(525,945)	-		-	-	-	-	-	
47	Reg Asset Balance ReClass	73,638	(5,726)	67,912		-	67,912	-	67,912	0	
48	190Trojan Decommissioning Amort	162,776	(162,776)	-		-	-	-	-	-	
49	283Reg Liability-WA Low Energy Program	130,443	(130,443)	-		-	-	-	-	-	
50	SO 2 Emissions Allowances	-	187,973	187,973		-	187,973	-	187,973	0	
51	Adjustment 4.4 Pension Curtailment	-	354,799	354,799		-	354,799	-	354,799	354,799	
52	Medicare Deferred	-	157,209	157,209		-	157,209	-	157,209	157,209	
53	Total Account 410.1 Provision for Deferred Income Taxes	\$ 54,159,116	\$ (3,827,112)	\$ 50,332,005	\$ (912,667)	\$ (2,155,829)	\$ 47,263,509	\$ (3,068,496)	\$ 46,751,500	\$ 512,008	

PacifiCorp
State of Washington
Deferred Income Tax Expense (DIT)
Twelve Months Ending - December 2009

Line No.	Tax Description	Total Washington Unadjusted Results	Total Adjustments (Company Basis)	Total Washington Adjusted DIT (Company Basis)	Staff Reversal of Company Adj 7.9	Total Staff Flow-Through vs. Norm. Adj 7.9	Total Washington Adjusted DIT (Staff Basis)	Staff Commission Basis vs. Company Normalized DIT	Fuller Exhibit No. (RF-12) Page 3 of 6 'Flow-Through'	Staff Commission Basis vs. Company Basis (RF-12)
a	b	c	d	e=(c+d)	f	g	h=(e+f)	F=(h-e)	j	k=(h-i)
54	283FAS 109 Def Tax Liab WA-NUTIL	(5,532,834)	5,532,834	-	-	-	-	-	-	-
55	Willow Wind Account Receivable	(39,930)	3,105	(36,825)	-	-	(36,825)	-	-	(36,825)
56	190Distribution O&M	(17)	1	(16)	-	36,825	36,809	36,825	-	36,809
57	283LAKEVIEW BUYOUT-SG	(302)	302	-	-	16	16	16	-	16
58	283JOSEPH SETTLEMENT-SG	(11,516)	11,516	-	-	-	-	-	-	-
59	190Herriston Swap	(14,392)	14,392	-	-	-	-	-	-	-
60	190Bonus Liability	(1,079)	84	(995)	-	-	(995)	-	-	(995)
61	190PMIVacation Bonus	(5,460)	425	(5,035)	-	995	(4,040)	995	-	(4,040)
62	190Pension/Retirement (Accrued/Prepaid)	(1,797)	140	(1,657)	-	5,035	3,378	5,035	-	3,378
63	190Property Insurance	(3,081)	240	(2,841)	-	1,657	(1,184)	1,657	-	(1,184)
64	190SERP - Cash Basis	(14,024)	1,090	(12,934)	-	2,841	(10,093)	2,841	-	(10,093)
65	283Post Merger Debt Loss	(76,020)	5,911	(70,109)	-	12,934	(57,175)	12,934	-	(57,175)
66	190FAS112 Book Reserve Postretirement Bc	(50,198)	3,903	(46,295)	-	70,109	23,814	70,109	-	23,814
67	283PMI Development Costs	(360,218)	28,010	(332,208)	-	46,295	(285,913)	46,295	-	(285,913)
68	190PMISec 471 Adjustment	(42,239)	3,284	(38,955)	-	332,208	293,253	332,208	-	293,253
69	30% Capitalized Labor Costs	(578,588)	(354,196)	(932,784)	432,843	38,955	(460,986)	471,798	-	(533,598)
70	Depreciation Flow-Through - WA	(69,888)	5,434	(64,454)	-	(33,657)	(98,111)	(33,657)	-	(64,454)
71	Book Depreciation	(16,085,130)	1,250,750	(14,834,380)	-	-	(14,834,380)	-	-	(14,834,380)
72	282DIT PMIDepreciation-Book	(1,240,064)	96,425	(1,143,639)	-	-	(1,143,639)	-	-	(1,143,639)
73	Sec 481a Adj - Repair Deduction	(313,358)	24,366	(288,992)	-	-	(288,992)	-	-	(288,992)
74	CIAC	(1,351,601)	105,098	(1,246,503)	-	-	(1,246,503)	-	-	(1,246,503)
75	Reimbursements/Highway Relocation	(129,553)	52,255	(77,298)	(45,738)	-	(123,036)	(45,738)	-	(119,488)
76	Avoided Costs	(2,197,929)	170,908	(2,027,021)	-	3,557	(2,023,464)	3,557	-	(2,027,022)
77	Capitalization of Test Energy	(5,888)	458	(5,430)	-	-	(5,430)	-	-	(5,430)
78	Gain/Loss on Disposition	(310,604)	24,152	(286,452)	-	-	(286,452)	-	-	(286,452)
79	Coal Mine Development	(159)	12	(147)	-	-	(147)	-	-	(146)
80	Coal Mine Receding Face (Extension)	(29,180)	2,269	(26,911)	-	-	(26,911)	-	-	(26,911)
81	283INTERIM PROVISION TOTAL REG A	(1,028,154)	79,947	(948,207)	-	-	(948,207)	-	-	(948,207)
82	190REG LIABILITY	(396,845)	30,858	(365,987)	-	948,207	582,220	948,207	-	582,220
83	283Hazardous Waste/Envir. Cleanup	(15,595)	15,595	-	-	365,987	365,987	365,987	-	365,987
84	190Hazardous Waste/Environmental-WA	(224,611)	224,611	-	-	-	-	-	-	-
85	283WA DISALLOWED COLSTRIP #3 WR	(19,806)	19,806	-	-	-	-	-	-	-
86	RTO Grid West N/R Writeoff WA	(17,815)	1,385	(16,430)	-	-	(16,430)	-	-	(16,430)
87	Unrecovered Plant-Powderdale	(341,171)	341,171	-	-	-	-	-	-	-
88	Deferred Excess Net Power Costs - WA Hyd	(627,345)	627,345	-	-	-	-	-	-	-
89	283TROJAN DECOMMISSIONING AMOF	(294,743)	294,743	-	-	-	-	-	-	-
90	283Reg Liability-WA Low Energy Program	(126,418)	126,418	-	-	-	-	-	-	-
91	MEHC Transition Costs-WA	(241,766)	241,766	-	-	-	-	-	-	-
92	SO2 Emission Allowances	-	(10,080)	(10,080)	-	-	(10,080)	-	-	(10,080)
93	Colstrip Removal	-	107,392	107,392	-	-	107,392	-	-	107,392
94	Environmental Remediation Third West	-	(8,911)	(8,911)	-	-	(8,911)	-	-	(8,911)
95	Powderdale Hydro	-	(205,218)	(205,218)	-	-	(205,218)	-	-	(205,218)
96	Chehalis	-	(1,050,000)	(1,050,000)	-	-	(1,050,000)	-	-	(1,050,000)
97	Adjustment 7.4 Malin	-	(268,988)	(268,988)	-	-	(268,988)	-	-	(268,988)
98	Total Account 411.1 Provision for Deferred Income Taxes - Credit	\$ (31,799,318)	\$ 7,551,009	\$ (24,248,310)	\$ 387,105	\$ 1,831,964	\$ (22,029,241)	\$ 2,219,069	\$ (20,748,686)	\$ (1,280,556)
99	TOTAL DEFERRED INCOME TAX EXPENSE	\$ 22,359,798	\$ 3,723,897	\$ 26,083,695	\$ (525,562)	\$ (323,865)	\$ 25,234,268	\$ (849,427)	\$ 26,002,815	\$ (768,548)

PacifiCorp
 UE-100467
 Deferred Income Tax Expense (DIT)
 Detail of Adjustment by Book-Tax Timing Difference and Account
 Twelve Months Ending - December 2009

Line No.	Tax Description	Revenue Norm. Adj 3.2	SO2 Emission Adj 3.4	Pension Curtailment Adj 4.4	DSM Removal Adj 4.5	MEHC Severance Adj 4.8	Colstrip #3 Adj 5.6	Environ Remediation Adj 8.3	Misc Rate Base Adj 8.5	Powerdale Adj 8.7
a	b	d	e	f	g	h	i	j	k	l
1	Account 410.1 Provision for Deferred Income Taxes									
2	Self Insured Health Benefits								(19,880)	
3	283Prepaid Membership Fees-EEI WSCC								(52,800)	
4	283Prepaid Taxes-Property Taxes								(131,606)	
5	190Bad Debt Allowance									
6	190Tenant Lease Allow-PSU Call Cntr									
7	283Unearned Joint Use Pole Contact Revnu									
8	Duke/Hermiston Contract Renegotiation									
9	Misc. Non-Current Accrued Liability									
10	190Misc Current and Accrued Liability-SO									
11	190Vacation Sickleave & PT Accrual									
12	190Redding Contract									
13	190Deferred Compensation Payout									
14	190SERP									
15	190Severance									
16	190Accrued CIC Severance					(23,614)				
17	190Injuries & Damages									
18	190Wasatch workers comp reserve									
19	190NOPA 103-99-00 RAR									
20	282Basis Intangible Difference									
21	190PMISec263A									
22	PMI Coal Mine Extension Costs									
23	283PMI AMORT DEVELOPMENT									
24	283PMI SALE OF ASSETS									
25	PMI EITF Pre stripping Cost									
26	283PMI BCC Underground Mine Cost Deplet									
27	BRIDGER COAL COMPANY EXTRACTION TAXES PA									
28	Repair Deduction									
29	Sec 481a Adj - Repair Deduction									
30	Tax Depreciation									
31	282DIT PMIDepreciation-Tax									
32	Capitalized Depreciation									
33	AFUDC Debt									
34	Gain / (Loss) on Prop. Disposition									
35	Coal Mine Development									
36	Coal Mine Extension									
37	Removal Costs									
38	Book Gain/Loss on Land Sale									
39	190R&E Expense Sec174 Deduction									
40	Flow-through-WA									
41	283INTERIM PROVISION TOTAL REG ASSETS LI									
42	190REG LIABILITY									
43	190DEF REG ASSET-TRANSM SVC DEPOSIT									
44	283Hazardous Waste/Environmental-WA							(208,010)		
45	190CONTRA RTO GRID WEST N/R ALLOWANCE									
46	283Weatherization				(525,945)					
47	Reg Asset Balance Reclass									
48	190Trojan Decommissioning Amort									
49	283Reg Liability-WA Low Energy Program	(130,443)								
50	SO 2 Emissions Allowances		203,822							
51	Adjustment 4.4 Pension Curtailment			384,714						

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 Deferred Income Tax Expense (DIT)
 Detail of Adjustment by Book-Tax Timing Difference and Account
 Twelve Months Ending - December 2009

Line No.	Tax Description	Revenue Norm. Adj 3.2	SO2 Emission Adj 3.4	Pension Curtailment Adj 4.4	DSM Removal Adj 4.5	MEHC Severance Adj 4.8	Colstrip #3 Adj 5.6	Environ Remediation Adj 8.3	Misc Rate Base Adj 8.5	Powerdale Adj 8.7
a	b	d	e	f	g	h	i	j	k	l
52	Medicare Deferred									
53	Total Account 410.1 Provision for Deferred Income Taxes	(130,443)	203,822	384,714	(525,945)	(23,614)		(208,010)	(204,286)	
54	283FAS 109 Def Tax Liab WA-NUTIL									
55	Willow Wind Account Receivable									
56	190Distribution O&M									
57	283LAKEVIEW BUYOUT-SG								302	
58	283JOSEPH SETTLEMENT-SG								11,516	
59	190Hermiston Swap								14,392	
60	190Bonus Liability									
61	190PMIVacation Bonus									
62	190Pension/Retirement (Accrued/Prepaid)									
63	190Property Insurance									
64	190SERP - Cash Basis									
65	283Post Merger Debt Loss									
66	190FAS112 Book Reserve Postretirement Be									
67	283PMI Development Costs									
68	190PMISec 471 Adjustment									
69	30% Capitalized Labor Costs									
70	Depreciation Flow-Through - WA									
71	Book Depreciation									
72	282DIT PMIDepreciation-Book									
73	Sec 481a Adj - Repair Deduction									
74	CIAC									
75	Reimbursements/Highway Relocation									
76	Avoided Costs									
77	Capitalization of Test Energy									
78	Gain/Loss on Disposition									
79	Coal Mine Development									
80	Coal Mine Receding Face (Extension)									
81	283INTERIM PROVISION TOTAL REG ASSET LIA									
82	190REG LIABILITY									
83	283Hazardous Waste/Envir. Cleanup							15,595		
84	190Hazardous Waste/Environmental-WA							224,611		
85	283WA DISALLOWED COLSTRIP #3 WRITE-OFF						19,806			
86	RTO Grid West N/R Writeoff WA									341,171
87	Unrecovered Plant-Powerdale									
88	Deferred Excess Net Power Costs - WA Hyd	627,345								
89	283TROJAN DECOMMISSIONING AMORT									
90	283Reg Liability-WA Low Energy Program	126,418								
91	MEHC Transition Costs-WA					241,766				
92	SO2 Emission Allowances		(10,930)							
93	Colstrip Removal			116,447				(9,662)		
94	Environmental Remediation Third West									
95	Powerdale Hydro									
96	Chehalis									
97	Adjustment 7.4 Malin									
98	Total Account 411.1 Provision for Deferred Income Taxes - C	753,763	(10,930)			241,766	136,253	230,544	26,211	118,650
99	TOTAL DEFERRED INCOME TAX EXPENSE	623,320	192,892	384,714	(525,945)	218,152	136,253	22,534	(178,075)	118,650

PacifiCorp
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 Deferred Income Tax Expense (DIT)
 Detail of Adjustment by Book-Tax Timing Difference and Account
 Twelve Months Ending - December 2009

Line No.	Tax Description	m	n	o	p	q	r	s	t	u	v
		Adj 8.8	Adj 8.10	Adj 7.4	Adj 7.5	Adj 7.9	Adj 7.10	Sub-total	Adj 7.8	Company Basis	Washington Adjusted DIT (Company)(a)
52	Medicare Deferred	-	-	-	-	-	170,464	170,464	(13,255)	157,209	157,209
53	Total Account 410.1 Provision for Deferred Income Taxes	(162,776)	-	-	-	912,667	170,464	416,593	(4,243,705)	(3,827,112)	50,332,005
54	283FAS 109 Def Tax Liab WA-NUTIL	-	-	-	5,532,834	-	-	5,532,834	-	5,532,834	-
55	Willow Wind Account Receivable	-	-	-	-	-	-	-	3,105	3,105	(36,825)
56	190Distribution O&M	-	-	-	-	-	-	-	1	1	(16)
57	283LAKEVIEW BUYOUT-SG	-	-	-	-	-	302	302	-	302	-
58	283JOSEPH SETTLEMENT-SG	-	-	-	-	-	11,516	11,516	-	11,516	-
59	190Hermiston Swap	-	-	-	-	-	14,392	14,392	-	14,392	-
60	190Bonus Liability	-	-	-	-	-	-	-	84	84	(995)
61	190PMIVacation Bonus	-	-	-	-	-	-	-	425	425	(5,035)
62	190Pension/Retirement (Accrued/Prepaid)	-	-	-	-	-	-	-	140	140	(1,657)
63	190Property Insurance	-	-	-	-	-	-	-	240	240	(2,841)
64	190SERP - Cash Basis	-	-	-	-	-	-	-	1,090	1,090	(12,934)
65	283Post Merger Debt Loss	-	-	-	-	-	-	-	5,911	5,911	(70,109)
66	190FAS112 Book Reserve Postretirement Be	-	-	-	-	-	-	-	3,903	3,903	(46,295)
67	283PMI Development Costs	-	-	-	-	-	-	-	28,010	28,010	(332,208)
68	190PMISec 471 Adjustment	-	-	-	-	-	-	-	3,284	3,284	(38,955)
69	30% Capitalized Labor Costs	-	-	-	-	(432,843)	-	(432,843)	78,647	(354,196)	(932,784)
70	Depreciation Flow-Through - WA	-	-	-	-	-	-	-	5,434	5,434	(64,454)
71	Book Depreciation	-	-	-	-	-	-	-	1,250,750	1,250,750	(14,834,380)
72	282DIT PMIDepreciation-Book	-	-	-	-	-	-	-	96,425	96,425	(1,143,639)
73	Sec 481a Adj - Repair Deduction	-	-	-	-	-	-	-	24,366	24,366	(288,992)
74	CIAC	-	-	-	-	-	-	-	105,098	105,098	(1,246,503)
75	Reimbursements/Highway Relocation	-	-	-	-	45,738	-	45,738	6,517	52,255	(77,298)
76	Avoided Costs	-	-	-	-	-	-	-	170,908	170,908	(2,027,021)
77	Capitalization of Test Energy	-	-	-	-	-	-	-	458	458	(5,430)
78	Gain/Loss on Disposition	-	-	-	-	-	-	-	24,152	24,152	(286,452)
79	Coal Mine Development	-	-	-	-	-	-	-	12	12	(147)
80	Coal Mine Recceding Face (Extension)	-	-	-	-	-	-	-	2,269	2,269	(26,911)
81	283INTERIM PROVISION TOTAL REG ASSET LIA	-	-	-	-	-	-	-	79,947	79,947	(948,207)
82	190REG LIABILITY	-	-	-	-	-	-	-	30,858	30,858	(365,987)
83	283Hazardous Waste/Envir. Cleanup	-	-	-	-	-	-	15,595	-	15,595	-
84	190Hazardous Waste/Environmental-WA	-	-	-	-	-	-	224,611	-	224,611	-
85	283WA DISALLOWED COLSTRIP #3 WRITE-OFF	-	-	-	-	-	-	19,806	-	19,806	-
86	RTO Grid West N/R Writeoff WA	-	-	-	-	-	-	341,171	1,385	342,556	(16,430)
87	Unrecovered Plant-Powderdale	-	-	-	-	-	-	627,345	-	627,345	-
88	Deferred Excess Net Power Costs - WA Hyd	-	-	-	-	-	-	294,743	-	294,743	-
89	283TROJAN DECOMMISSIONING AMORT	294,743	-	-	-	-	-	126,418	-	126,418	-
90	283Reg Liability-WA Low Energy Program	-	-	-	-	-	-	241,766	-	241,766	-
91	MEHC Transition Costs-WA	-	-	-	-	-	-	(10,930)	850	(9,080)	(10,080)
92	SO2 Emission Allowances	-	-	-	-	-	-	116,447	(9,055)	107,392	107,392
93	Colstrip Removal	-	-	-	-	-	-	(9,662)	751	(8,911)	(8,911)
94	Environmental Remediation Third West	-	-	-	-	-	-	(222,521)	17,303	(205,218)	(205,218)
95	Powerdale Hydro	-	-	-	-	-	-	(1,138,530)	88,530	(1,050,000)	(1,050,000)
96	Chehalis	-	(1,138,530)	-	-	-	-	-	22,679	(1,115,851)	(1,115,851)
97	Adjustment 7.4 Malin	-	-	(291,667)	-	-	-	-	2,044,477	1,752,810	(268,988)
98	Total Account 411.1 Provision for Deferred Income Taxes - C	294,743	(1,138,530)	(291,667)	5,532,834	(387,105)	-	5,506,532	2,044,477	7,551,009	(24,248,310)
99	TOTAL DEFERRED INCOME TAX EXPENSE	131,967	(1,138,530)	(291,667)	5,532,834	525,562	170,464	5,923,125	(2,199,228)	3,723,897	26,083,695

PacifiCorp
 UE-100467
 Deferred Income Tax Expense (DIT)
 Twelve Months Ending - December 2009

Line No.	Tax Description	Total Adjustments (Company Basis)	Total Washington Adjusted DIT (Company)	Staff Reversal of Company Adj 7.9	Total Staff DIT before Adj 8.11	Staff SIT of reversal of Co. 7.9 (a)	Staff Non-prop Flow-Through	Total Staff Flow-Through vs. Norm.	Total Washington Adjusted DITs (Staff Commission Basis)	Staff Commission Basis vs. Company Normalized DIT	Fuller Exhibit No. (RF-12) Page 3 of 6 "Flow-Through"	Staff Commission Basis vs. Company Basis (RF-12)
a	b	d	e=c+d	f	g=d+f	h	i	j=h+i	k=c+g+j	l	m	n
1	Account 410.1 Provision for Deferred Income Taxes											
2	Self-Insured Health Benefits	(19,880)			(19,880)							
3	283 Prepaid Membership Fees-EEI WSCC	(52,800)			(52,800)							
4	283 Prepaid Taxes-Property Taxes	(131,606)	(0)		(131,606)			(0)				
5	190 Bad Debt Allowance	(4,318)	51,216		(4,318)		(51,216)			(51,216)		
6	190 Tenant Lease Allow-PSU Call Contr	(126)	1,498		(126)		(1,498)			(1,498)		
7	283 Unearned Joint Use Pole Contact Revenu	(351)	4,168		(351)		(4,168)			(4,168)		
8	Duke/Hermiston Contract Renegotiation	(4,920)	58,353		(4,920)		(58,353)			(58,353)		
9	Misc. Non-Current Accrued Liability	(1,823)	21,622		(1,823)		(21,622)			(21,622)		
10	190 Misc. Current and Accrued Liability-SO	(4,035)	47,863		(4,035)		(47,863)			(47,863)		
11	190 Vacation Sickness & PT Accrual	(1,164)	13,807		(1,164)		(13,807)			(13,807)		
12	190 Redding Contract	(3,585)	42,517		(3,585)		(42,517)			(42,517)		
13	190 Deferred Compensation Payout	(372)	4,406		(372)		(4,406)			(4,406)		
14	190 SERP	(1,090)	12,934		(1,090)		(12,934)			(12,934)		
15	190 Severance	(509)	6,043		(509)		(6,043)			(6,043)		
16	190 Accrued CIC Severance	(23,614)			(23,614)							
17	190 Injuries & Damages	(2,216)	26,285		(2,216)		(26,285)			(26,285)		
18	190 Wasatch workers comp reserve	(559)	6,636		(559)		(6,636)			(6,636)		
19	190 NOPA 103-99-00 RAR	(128)	1,515		(128)		(1,515)			(1,515)		
20	282 Basis Ineligible Difference	(10,157)	120,462		(10,157)		(120,462)			(120,462)		
21	190 PMI Sec 263 A	(1,940)	23,015		(1,940)		(23,015)			(23,015)		
22	PMI Coal Mine Extension Costs	(4,608)	54,659		(4,608)		(54,659)			(54,659)		
23	283 PMI AMORT DEVELOPMENT	(22,109)	262,218		(22,109)		(262,218)			(262,218)		
24	283 PMI SALE OF ASSETS	(12)	138		(12)		(138)			(138)		
25	PMI EITF Pre stripping Cost	(1,394)	16,531		(1,394)		(16,531)			(16,531)		
26	283 PMI BCC Underground Mine Cost Deplet	(850)	10,081		(850)		(10,081)			(10,081)		
27	BRIDGER COAL COMPANY EXTRACTION TAXES PA	(597)	7,084		(597)		(7,084)			(7,084)		
28	Repair Deduction	(303,309)	3,597,364		(303,309)		(3,597,364)			(3,597,364)		
29	Sec 481 a Adj - Repair Deduction	15,558	(184,524)		15,558		(184,524)			(184,524)		
30	Tax Depreciation	(3,021,500)	35,836,157		(3,021,500)		(35,836,157)			(35,836,157)		
31	282 DIT PMIDepreciation-Tax	(158,579)	1,880,810		(158,579)		(1,880,810)			(1,880,810)		
32	Capitalized Depreciation	(117,150)	23,146		(117,150)		(23,146)			(23,146)		
33	AFUDC Debt	462,450	3,040,824		462,450		(3,040,824)			(3,040,824)		
34	Gain / (Loss) on Prop. Disposition	(78,830)	934,959		(78,830)		(934,959)			(934,959)		
35	Coal Mine Development	(1,021)	12,111		(1,021)		(12,111)			(12,111)		
36	Coal Mine Extension	(6,092)	72,257		(6,092)		(72,257)			(72,257)		
37	Removal Costs	(112,846)	1,338,395		(112,846)		(1,338,395)			(1,338,395)		
38	Book Gain/Loss on Land Sale	(2,356)	27,945		(2,356)		(27,945)			(27,945)		
39	190R&E Expense Sec174 Deduction	(19,955)	236,668		(19,955)		(236,668)			(236,668)		
40	Flow-through-WA	259,359	589,116	(309,030)	(49,671)	24,030	(1,275,099)			(1,275,099)		
41	283 INTERIM PROVISION TOTAL REG ASSETS LI	(107,509)	1,275,099		(107,509)		(1,275,099)			(1,275,099)		
42	190 REG LIABILITY	(3,296)	39,095		(3,296)		(39,095)			(39,095)		
43	190 DEF REG ASSET-TRANSM SVC DEPOSIT	(4,007)	47,529		(4,007)		(47,529)			(47,529)		
44	283 Hazardous Waste/Environmental-WA	(208,010)			(208,010)							
45	190 CONTRA RTO GRID WEST N/R ALLOWANCE	(347)	4,110		(347)		(4,110)			(4,110)		
46	283 Weatherization	(525,945)			(525,945)							
47	Reg Asset Balance Reclass	(5,726)	67,912		(5,726)		(67,912)			(67,912)		
48	190 Trojan Decommissioning Amort	(162,776)			(162,776)							
49	283 Reg Liability-WA Low Energy Program	(130,443)			(130,443)							
50	SO 2 Emissions Allowances	187,973	187,973		187,973		(187,973)			(187,973)		
51	Adjustment 4.4 Pension Curtailment	354,799	354,799		354,799		(354,799)			(354,799)		
52	Medicare Deferred	157,209	157,209		157,209		(157,209)			(157,209)		
53	Total Account 410.1 Provision for Deferred Income Taxes	(3,827,112)	50,332,005	(912,667)	(4,739,779)	70,967	(2,226,796)	(2,155,829)	47,263,509	(3,068,496)	46,751,500	512,008

Line No.	Tax Description	a	b	d	e+td	f	g+d+f	h	i	j+h+i	k=+g+j	l	m	n
		Total Adjustments (Company Basis)	Total Washington Adjusted DIT (Company)	Staff Reversal of Company Adj 7.9	Total Staff DIT before Adj 7.9 and 8.11	Staff SIT of reversal of Co. 7.9 (a)	Staff Non-prop Flow-Through	Total Staff Flow-Through vs. Norm.	Total Washington Adjusted DIT's (Staff Commission Basis)	Staff Commission Basis vs. Company Normalized DIT	Fuller Exhibit No. (RF-12) Page 3 of 6 'Flow-Through'	Staff Commission Basis vs. Company Commission Basis (RF-12)		
54	283FAS 109 Def/Tax Liab WA-NUTIL	5,532,834	-	-	5,532,834	-	-	-	-	-	-	-	-	-
55	Willow Wind Account Receivable	3,105	(36,825)	-	3,105	-	36,825	36,825	-	36,825	-	-	-	-
56	190Distribution O&M	1	(16)	-	1	-	16	16	(0)	16	-	(0)	-	(0)
57	283LAKEVIEW BUYOUT-SG	302	-	-	302	-	-	-	-	-	-	-	-	-
58	283JOSEPH SETTLEMENT-SG	11,516	-	-	11,516	-	-	-	-	-	-	-	-	-
59	190Hermiston Swap	14,392	-	-	14,392	-	-	-	-	-	-	-	-	-
60	190Bonus Liability	84	(995)	-	84	-	995	995	-	995	-	995	-	-
61	190PMIVacation Bonus	425	(5,035)	-	425	-	5,035	5,035	-	5,035	-	5,035	-	-
62	190Pension/Retirement (Accrued/Prepaid)	140	(1,657)	-	140	-	1,657	1,657	-	1,657	-	1,657	-	-
63	190Property Insurance	240	(2,841)	-	240	-	2,841	2,841	-	2,841	-	2,841	-	-
64	190SFRP - Cash Basis	1,090	(12,934)	-	1,090	-	12,934	12,934	-	12,934	-	12,934	-	-
65	283Post Merger Debt Loss	5,911	(70,109)	-	5,911	-	70,109	70,109	-	70,109	-	70,109	-	-
66	190FAS112 Book Reserve Postretirement Be	3,903	(46,295)	-	3,903	-	46,295	46,295	-	46,295	-	46,295	-	-
67	283PMI Development Costs	28,010	(332,208)	-	28,010	-	332,208	332,208	-	332,208	-	332,208	-	-
68	190PMISec 471 Adjustment	3,284	(38,955)	-	3,284	-	38,955	38,955	-	38,955	-	38,955	-	-
69	30% Capitalized Labor Costs	(354,196)	(932,784)	-	78,647	(33,657)	-	(33,657)	(533,598)	399,186	(64,454)	(533,598)	-	-
70	Depreciation Flow-Through - WA	5,434	(64,454)	-	5,434	-	-	-	(64,454)	-	(64,454)	(64,454)	(0)	(0)
71	Book Depreciation	1,250,750	(14,834,380)	-	1,250,750	-	-	-	(14,834,380)	-	(14,834,380)	(14,834,380)	(0)	(0)
72	282DIT PMIDepreciation-Book	96,425	(1,143,659)	-	96,425	-	-	-	(1,143,659)	-	(1,143,659)	(1,143,659)	-	-
73	Sec 481a Adj - Repair Deduction	24,366	(288,992)	-	24,366	-	-	-	(288,992)	-	(288,992)	(288,992)	-	-
74	CIAC	105,098	(1,246,503)	-	105,098	-	-	-	(1,246,503)	-	(1,246,503)	(1,246,503)	-	-
75	Reimbursements/Highway Relocation	52,255	(77,298)	-	6,517	3,557	-	3,557	(119,479)	(42,181)	(119,480)	(119,480)	-	-
76	Avoided Costs	170,908	(2,027,021)	-	170,908	-	-	-	(2,027,021)	-	(2,027,022)	(2,027,022)	-	-
77	Capitalization of Test Energy	458	(5,430)	-	458	-	-	-	(5,430)	-	(5,430)	(5,430)	-	-
78	Gain/Loss on Disposition	24,152	(286,452)	-	24,152	-	-	-	(286,452)	-	(286,452)	(286,452)	-	-
79	Coal Mine Development	12	(147)	-	12	-	-	-	(147)	-	(147)	(146)	-	(0)
80	Coal Mine Receiving Face (Extension)	2,269	(26,911)	-	2,269	-	-	-	(26,911)	-	(26,911)	(26,911)	-	-
81	283INTERIM PROVISION TOTAL REG ASSET LIA	79,947	(948,207)	-	79,947	-	948,207	948,207	-	948,207	-	948,207	-	-
82	190REG LIABILITY	30,858	(365,987)	-	30,858	-	365,987	365,987	-	365,987	-	365,987	-	-
83	283Hazardous Waste/Envir. Cleanup	15,595	-	-	15,595	-	-	-	-	-	-	-	-	-
84	190Hazardous Waste/Environmental-WA	224,611	-	-	224,611	-	-	-	-	-	-	-	-	-
85	283WA DISALLOWED COLSTRIP #3 WRITE-OFF	19,806	-	-	19,806	-	-	-	-	-	-	-	-	-
86	RTO Grid West N/R Writeoff WA	1,385	(16,430)	-	1,385	-	-	-	(16,430)	-	(16,430)	(16,430)	-	-
87	Unrecovered Plant-Powderale	341,171	-	-	341,171	-	-	-	-	-	-	-	-	-
88	Deferred Excess Net Power Costs - WA Hyd	627,345	-	-	627,345	-	-	-	-	-	-	-	-	-
89	283TROMAN DECOMMISSIONING AMORT	294,743	-	-	294,743	-	-	-	-	-	-	-	-	-
90	283Reg Liability-WA Low Energy Program	126,418	-	-	126,418	-	-	-	-	-	-	-	-	-
91	MEHC Transition Costs-WA	241,766	-	-	241,766	-	-	-	-	-	-	-	-	-
92	SO2 Emission Allowances	(10,080)	(10,080)	-	(10,080)	-	-	-	(10,080)	-	(10,080)	(10,080)	-	-
93	Colstrip Removal	107,392	107,392	-	107,392	-	-	-	107,392	-	107,392	107,392	-	-
94	Environmental Remediation Third West	(8,911)	(8,911)	-	(8,911)	-	-	-	(8,911)	-	(8,911)	(8,911)	-	-
95	Powderale Hydro	(205,218)	(205,218)	-	(205,218)	-	-	-	(205,218)	-	(205,218)	(205,218)	-	-
96	Chehalis	(1,050,000)	(1,050,000)	-	(1,050,000)	-	-	-	(1,050,000)	-	(1,050,000)	(1,050,000)	-	-
97	Adjustment 7.4 Main	(268,988)	(268,988)	-	(268,988)	-	-	-	(268,988)	-	(268,988)	(268,988)	-	-
98	Total Account 411.1 Provision for Deferred Income Taxes -	7,551,009	(24,248,310)	387,105	7,938,114	(30,100)	1,862,064	1,831,964	(22,029,241)	2,219,069	(20,748,686)	(1,280,556)	-	-
99	TOTAL DEFERRED INCOME TAX EXPENSE	3,723,897	26,083,695	(525,562)	3,198,335	40,867	(364,732)	(323,865)	25,234,268	(849,427)	26,002,815	(768,547)	-	-

(a) The Company reflects federal income tax in the unadjusted result; includes state income tax; therefore any adjustment related to unadjusted results that has a tax effect, the relative state income tax must be removed.

Line No.	Tax Description	Total Washington Unadjusted Results	Total Adjustments Company Basis	Total Adjusted Washington ADIT (Company)	Staff Reversal of Co Adj 7.9	New Staff Flow-through vs. Normalization	Staff Repairs Deduction	Total Adjusted Washington ADIT (Staff Commission Basis)	Staff Commission Basis vs. Company Normalized ADIT	Fuller Exhibit No. (RE-12) Page 5 of 6 "Flow-Through"	Staff Commission Basis vs. Company Commission Basis (RE-12)
a	b	c	d	e	f	z	aa	ab	ac	ad	ae
1	DTA for AMT Tax	349,402	(349,402)	(0)		0			0		
2	DTA 425.130 Rogue River-Habitat Enhancem	1,763	-	1,763		(1,763)		(1,763)	(1,763)		
3	DTA 425.150 Lewis River- LWD Fund Liabil	12,283	-	12,283		(12,283)		(12,283)	(12,283)		
4	DTA 705.210 Property Insurance/Injuries	128	-	128		(128)		(128)	(128)		
5	DTA 505.400 Bonus Liab. Elec.-Cash Basis	115,247	-	115,247		(115,247)		(115,247)	(115,247)		
6	DTA 720.200 Deferred Comp. Accrual - Cas	328,309	-	328,309		(328,309)		(328,309)	(328,309)		
7	DTA 720.500 Severance Accrual - Cash Ba	21,769	-	21,769		(21,769)		(21,769)	(21,769)		
8	DTA 720.400 SERP Accrual - Cash Basis	(6,687)	-	(6,687)		6,687		6,687	6,687		
9	DTA 505.600 Vacation Accrual-Cash Basis	1,030,739	-	1,030,739		(1,030,739)		(1,030,739)	(1,030,739)		
10	DTA 715.100 MCI F.O.G. WIRE LEASE	17,562	-	17,562		(17,562)		(17,562)	(17,562)		
11	DTA 220.100 Bad Debts Allowance - Cash B	398,515	-	398,515		(398,515)		(398,515)	(398,515)		
12	DTA 910.530 Injuries & Damages Accrual -	237,847	-	237,847		(237,847)		(237,847)	(237,847)		
13	DTA 715.800 Redding Contract - Prepaid	320,802	-	320,802		(320,802)		(320,802)	(320,802)		
14	DTA 145.030 Distribution O&M Amort of Wr	46,748	-	46,748		(46,748)		(46,748)	(46,748)		
15	DTA 505.140 MISC CURRENT & ACCRUED LIA	555,303	-	555,303		(555,303)		(555,303)	(555,303)		
16	DTA 425.700 Special Assessment - DOE	6	-	6		(6)		(6)	(6)		
17	DTA 910.580 Wasach workers comp reserve	127,380	-	127,380		(127,380)		(127,380)	(127,380)		
18	DTA 425.110 TENANT LEASE ALLOW - PSU C	6,201	-	6,201		(6,201)		(6,201)	(6,201)		
19	DTA425.110 Tenant Lease Allowances	(76,958)	76,958	(0)		0		0	0		
20	DTA 920.150 FAS 112	264,622	-	264,622		(264,622)		(264,622)	(264,622)		
21	DTA 720.300 Pension/Retirement Accrual -	67,645	-	67,645		(67,645)		(67,645)	(67,645)		
22	DTA 720.550 ACCRUED CIC SEVERANCE	21,904	(21,904)	0		0		0	0		
23	DTA 205.200 M&S INV	281,830	-	281,830		(281,830)		(281,830)	(281,830)		
24	DTA 425.225 Duke Contract Novation	158,181	-	158,181		(158,181)		(158,181)	(158,181)		
25	DTA 425.295 BPA CONSERVATION DISCOUNT	58,496	-	58,496		(58,496)		(58,496)	(58,496)		
26	DTA 920.160 STOCK INCENTIVE PLAN	75,104	-	75,104		(75,104)		(75,104)	(75,104)		
27	DTA 920.170 EXEC STOCK OPTION PLAN	52,318	-	52,318		(52,318)		(52,318)	(52,318)		
28	DTA 210.105 Self Ins	19,051	(19,051)	0		0		0	0		
29	DTA 120.105 Willow Wind Account Receivab	1,664	-	1,664		(1,664)		(1,664)	(1,664)		
30	DTA415.110 Def Reg Asset-Transmission Sr	108,969	-	108,969		(108,969)		(108,969)	(108,969)		
31	DTA 715.550 OTHER ENVIRONMENTAL LIABIL	161,473	-	161,473		(161,473)		(161,473)	(161,473)		
32	DTA 910.670 Merger Cost Amort	28,884	-	28,884		(28,884)		(28,884)	(28,884)		
33	DTA-610.114 PMI EITF 04-06 PRE STRIPPING	60,968	-	60,968		(60,968)		(60,968)	(60,968)		
34	DTA - PMI Def Tax	163,316	-	163,316		(163,316)		(163,316)	(163,316)		
35	DTL 920.110 BRIDGER EXTRACTION TAXES F	19,301	-	19,301		(19,301)		(19,301)	(19,301)		
36	DTL 610.100 COAL MINE DEVT PMI	16,312	-	16,312		(16,312)		(16,312)	(16,312)		
37	DTL 910.910 PMI Sec. 471 Inv Adj	(2,402)	2,394	(8)		8		8	8		
38	DTL 610.100 PMI DEVT COST AMORT	(12,734)	-	(12,734)		12,734		12,734	12,734		
39	DTL 610.115 PMI OVERBURDEN REMOVAL	1,863	-	1,863		(1,863)		(1,863)	(1,863)		
40	DTL 505.510 PMI VAC ACCRUAL	2,701	-	2,701		(2,701)		(2,701)	(2,701)		
41	DTL 205.411 PMI SEC. 263A	18,032	-	18,032		(18,032)		(18,032)	(18,032)		
42	DTL 920.100 PMI RECLAMATION TRUST EAR	176,229	-	176,229		(176,229)		(176,229)	(176,229)		
43	DTL 910.905 PMI COST DEPLETION	(1,747)	-	(1,747)		1,747		1,747	1,747		
44	DTL PMI PP&E	(242,470)	-	(242,470)		242,470		242,470	(242,470)		
45	DTA 415.801 CONTRA G	1,603	-	1,603		(1,603)		(1,603)	(1,603)		
46	DTA 605.100 Trojan Decom Cost-Regulatory	134,363	(134,363)	(0)		0		0	0		
47	DTA 415.310 ENVN WA	43,335	(43,335)	0		0		0	0		
48	Adj 3.4 SO2 Emission Allowances	1,600,912	1,600,912	1,600,912		(1,600,912)		(1,600,912)	(1,600,912)		
49	Total Account 190.1	5,165,174	1,112,209	6,277,383		(4,917,337)		(4,917,337)	(4,917,337)		
50	DTL 105.143/165 Basis Diff - Intangibles	(409,536)	-	(409,536)		409,536		409,536	409,536		
51	Adjustment 7.4 Malin	(510,417)	(510,417)	(510,417)		510,417		510,417	(510,417)		
52	Account 282	(409,536)	(510,417)	(919,953)		409,536		409,536	409,536		

Line No.	Tax Description	Total Washington Unadjusted Results	Total Adjustments Company Basis	Total Adjusted Washington ADIT (Company)	Staff Reversal of Co Adj 7.9	New Staff Flow-through vs. Normalization	Staff Repairs Deduction Adj 8.11	Total Adjusted Washington ADIT (Staff Commission Basis)	Staff Commission Basis vs. Company Normalized ADIT	Fuller Exhibit No. (RF-12) Page 5 of 6 "Flow-Through"	Staff Commission Basis vs. Company Commission Basis (RF-12)
a	b	c	d	e	f	z	aa	ab	ac	ad	ae
53	ADIT - FEDERAL - PROPERTY, PLANT & EQUI	(336,597)	-	(336,597)	-	-	-	(336,597)	-	(336,597)	-
54	DTL PP&E Power tax	(127,926,774)	1,572,142	(126,354,632)	-	-	-	(126,354,632)	-	(126,354,632)	-
55	DTL 610.095N Sec 17	58,730	-	58,730	-	(58,730)	-	-	(58,730)	-	-
56	DTL 610.095N Roll	(434,249)	-	(434,249)	-	434,249	-	-	434,249	-	-
57	DTL 610.100N Amort	16,253	-	16,253	-	(16,253)	-	-	(16,253)	-	-
58	DTL 105.144 Sec 1031 Exchange - CWIP	(3,095)	-	(3,095)	-	3,095	-	-	3,095	-	-
59	DTL 425.260 Lakeview Buyout	(128,625,732)	1,572,142	(127,053,590)	-	362,361	-	(126,691,229)	-	(126,691,229)	-
60	DTL 425.280 Joseph Settlement	(290)	290	0	-	0	-	0	0	-	-
61	DTL 425.360 Hermiston Swap	(104,120)	104,120	0	-	0	-	0	0	-	-
62	DTL 210.180 PRE MEM	(67,930)	396,374	67,930	-	-	-	-	-	-	-
63	DTL 210.200 PREPAID PROPERTY TAXES	(1,147,777)	1,147,777	0	-	0	-	-	-	-	-
64	DTL 415.822 Reg Ast UT	(57,865)	-	(57,865)	-	57,865	-	-	57,865	-	-
65	DTL 415.825 Contra Pensa Reg Asset CTG W	1,187,206	-	1,187,206	-	(1,187,206)	-	-	(1,187,206)	-	-
66	DTL 740.100 Post Merger Loss-Reacq Debt	(452,731)	-	(452,731)	-	452,731	-	-	452,731	-	-
67	DTL 205.100 Coal Pile Inventory Adjustme	(56,228)	-	(56,228)	-	56,228	-	-	56,228	-	-
68	DTL 920.110 Bridger Extraction Taxes Pay	451,294	-	451,294	-	(451,294)	-	-	(451,294)	-	-
69	DTL 610.100 COAL MINE DEVT PMI	16,401	-	16,401	-	(16,401)	-	-	(16,401)	-	-
70	DTL 910.910 PMI SEC. 471 INV ADI	(104,731)	(6,501)	(111,232)	-	111,232	-	-	111,232	-	-
71	DTL 610.100 PMI DEVT COST AMORT	(3,010)	-	(3,010)	-	3,010	-	-	3,010	-	-
72	DTL 610.115 PMI OVERBURDEN REMOVAL	42,857	-	42,857	-	(42,857)	-	-	(42,857)	-	-
73	DTL 505.510 PMI VAC ACCRUAL	57,914	-	57,914	-	(57,914)	-	-	(57,914)	-	-
74	DTL 205.411 PMI SEC. 263A	354,365	-	354,365	-	(354,365)	-	-	(354,365)	-	-
75	DTL 910.905 PMI Cost Depletion	(29,955)	(4,212,054)	(4,241,999)	-	0	-	-	0	-	-
76	DTL - PMI DefTax	(163,316)	-	(163,316)	-	163,316	-	-	163,316	-	-
77	DTL PMI PP&E	(4,637,234)	-	(4,637,234)	-	-	-	(4,637,234)	-	(4,637,234)	-
78	DTL 415.873 Deferred Excess NPC-WA Hydro	(2,257,541)	2,257,541	-	-	-	-	-	-	-	-
79	DTL 415.301 Environmental Clean-up Accr	165,366	(165,366)	-	-	-	-	-	-	-	-
80	DTL 605.100 Trojan Decommissioning Costs	33,912	(33,912)	-	-	-	-	-	-	-	-
81	DTL 430.100 Weatherization	(472,406)	472,406	-	-	-	-	-	-	-	-
82	DTL Interim provision reg assets/liabil	710,431	(710,431)	-	-	-	-	-	-	-	-
83	DTL 415.300 Environmental Clean-up Accru	(361,534)	314,644	(46,890)	-	-	-	(46,890)	-	-	(46,890)
84	DTL 415.510 WA Disallowed Colstrip 3-Wri	(238,507)	238,507	0	-	-	-	-	-	-	-
85	DTL 415.800 GRID WST	8,555	-	8,555	-	-	-	8,555	-	-	8,555
86	DTL 610.143 WA LOW ENERGY PROGRAM	(14,559)	14,559	-	-	-	-	-	-	-	-
87	DTL 415.803 RTO Grid West N/R-W/O-WA	(43,794)	-	(43,794)	-	-	-	(43,794)	-	-	(43,794)
88	DTL 705.260 Reg Asset	(352,575)	352,575	-	-	-	-	-	-	-	-
89	DTL 715.720 NW Power	(479,232)	479,232	-	-	-	-	-	-	-	-
90	DTL 415.850 Unrecr PIt	(498,128)	498,128	-	-	-	-	-	-	-	-
91	Powerdale UE-070624	(111,262)	-	(111,262)	-	-	-	(111,262)	-	-	(111,262)
92	Chehalis	(6,261,915)	(6,261,915)	-	-	-	-	(6,261,915)	-	-	(6,261,915)
93	Account 283.1	(4,699,480)	(5,157,357)	(9,856,837)	-	(1,235,702)	-	(11,092,540)	(1,235,702)	(4,637,234)	(6,455,306)
94	Adjustment 7.8 State Income Tax Expense	-	1,099,614	1,099,614	-	-	-	1,099,614	-	1,099,614	3,409
95	Adjustment 7.9 Normalization vs. Flow Through	-	(262,781)	(262,781)	-	(20,433)	-	(283,214)	242,348	-	(20,433)
96	Adjustment 8.11 Average Balance	-	(9,873,199)	(9,873,199)	-	-	-	(9,873,199)	-	(9,873,199)	(14,463,670)
97	Adjustment 7.9 Normalization vs. Flow Through	-	(9,873,199)	(9,873,199)	-	-	-	(9,873,199)	-	(9,873,199)	(14,463,670)
98	Adjustment 8.11 Repairs Deduction	-	-	-	-	-	-	-	-	-	-
99	Adjustment 7.9 Normalization vs. Flow Through	-	(14,463,670)	(14,463,670)	-	-	-	(14,463,670)	-	(14,463,670)	(19,964,825)
###	Total Accumulated Deferred Income Tax	(128,569,574)	(12,019,788)	(140,589,362)	262,781	(5,401,575)	(14,463,670)	(160,191,827)	(19,964,825)	(139,257,432)	(20,934,396)

PacifiCorp
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Accumulated Deferred Income Tax
 Average of Monthly Averages Ending - December 2009
 Summary of Company Adjustment to Deferred Income Taxes

Line No.	Tax Description	Total Washington Unadjusted Results	Revenue Normalization Adj 3.2	SO2 Emission Adj 3.4	DSM Removal Adj 4.5	MHC Severance Adj 4.8	Colstrip #3 Removal Adj 5.6	Tax Factor Correction Adj 7.2	Malin Midpoint Adj 7.4	State Income Tax Exp Adj 7.8	Tax Normalization Adj 7.9	Average Balance Adj 7.11	Environ Remediation Adj 8.3
a	c	e	f	g	h	i	j	k	l	m	n	o	p
1	DTA for AMT Tax	349,402	-	-	-	-	-	(349,402)	-	-	-	-	-
2	DTA 425.130 Rogue River-Habitat Enhancement	1,763	-	-	-	-	-	-	-	-	-	-	-
3	DTA 425.130 Rogue River- LWD Fund Liabil	12,283	-	-	-	-	-	-	-	-	-	-	-
4	DTA 705.210 Property Insurance/Injuries	128	-	-	-	-	-	-	-	-	-	-	-
5	DTA 505.400 Bonus Liab. Elec- Cash Basis	115,247	-	-	-	-	-	-	-	-	-	-	-
6	DTA 720.200 Deferred Comp. Accrual - Cas	328,309	-	-	-	-	-	-	-	-	-	-	-
7	DTA 720.500 Severance Accrual - Cash Ba	21,769	-	-	-	-	-	-	-	-	-	-	-
8	DTA 720.400 SERP Accrual - Cash Basis	(6,687)	-	-	-	-	-	-	-	-	-	-	-
9	DTA 505.600 Vacation Accrual-Cash Basis	1,030,739	-	-	-	-	-	-	-	-	-	-	-
10	DTA 715.100 MCI F.O.G. WIRE LEASE	17,562	-	-	-	-	-	-	-	-	-	-	-
11	DTA 220.100 Bad Debts Allowance - Cash B	398,515	-	-	-	-	-	-	-	-	-	-	-
12	DTA 910.530 Injuries & Damages Accrual -	237,847	-	-	-	-	-	-	-	-	-	-	-
13	DTA 715.800 Redding Contract - Prepaid	320,802	-	-	-	-	-	-	-	-	-	-	-
14	DTA 145.030 Distribution O&M Amort of Wr	46,748	-	-	-	-	-	-	-	-	-	-	-
15	DTA 505.140 MISC CURRENT & ACCRUED LIAB	555,303	-	-	-	-	-	-	-	-	-	-	-
16	DTA 425.700 Special Assessment - DOE	6	-	-	-	-	-	-	-	-	-	-	-
17	DTA 910.580 Wasach workers comp reserve	127,380	-	-	-	-	-	-	-	-	-	-	-
18	DTA 425.110 TENANT LEASE ALLOW - PSU CAL	6,201	-	-	-	-	-	-	-	-	-	-	-
19	DTA 425.110 Tenant Lease Allowances	(76,938)	-	-	-	-	-	76,938	-	-	-	-	-
20	DTA 920.150 FAS 112	264,622	-	-	-	-	-	-	-	-	-	-	-
21	DTA 720.300 Pension/Retirement Accrual -	67,645	-	-	-	-	-	-	-	-	-	-	-
22	DTA 720.550 ACCRUED CIC SEVERANCE	21,904	-	-	-	(21,904)	-	-	-	-	-	-	-
23	DTA 205.200 M&S INV	281,830	-	-	-	-	-	-	-	-	-	-	-
24	DTA 425.225 Duke Contract Novation	158,181	-	-	-	-	-	-	-	-	-	-	-
25	DTA 425.295 BPA CONSERVATION DISCOUNT	38,496	-	-	-	-	-	-	-	-	-	-	-
26	DTA 920.160 STOCK INCENTIVE PLAN	75,104	-	-	-	-	-	-	-	-	-	-	-
27	DTA 920.170 EXEC STOCK OPTION PLAN	52,318	-	-	-	-	-	-	-	-	-	-	-
28	DTA 210.105 Self Ins	19,051	-	-	-	-	-	-	-	-	-	-	-
29	DTA 120.105 Willow Wind Account Receivab	1,664	-	-	-	-	-	-	-	-	-	-	-
30	DTA 415.110 Def Reg Asset-Transmission Sr	108,969	-	-	-	-	-	-	-	-	-	-	-
31	DTA 715.350 OTHER ENVIRONMENTAL LIABILITY	161,473	-	-	-	-	-	-	-	-	-	-	-
32	DTA 910.670 Merger Cost Amort	28,884	-	-	-	-	-	-	-	-	-	-	-
33	DTA-610.114 PMI EFTF 04-06 PRE STRIPPING	60,968	-	-	-	-	-	-	-	-	-	-	-
34	DTA - PMI Def Tax	163,316	-	-	-	-	-	-	-	-	-	-	-
35	DTL 920.110 BRIDGER EXTRACTION TAXES PAY	19,301	-	-	-	-	-	-	-	-	-	-	-
36	DTL 610.100 COAL MINE DEVT PMI	16,312	-	-	-	-	-	-	-	-	-	-	-
37	DTL 910.910 PMI Sec. 471 Inv Adj	(2,402)	-	-	-	-	-	-	-	-	-	-	-
38	DTL 610.100 PMI DEVT COST AMORT	(12,734)	-	-	-	-	-	2,394	-	-	-	-	-
39	DTL 610.115 PMI OVERBURDEN REMOVAL	1,863	-	-	-	-	-	-	-	-	-	-	-
40	DTL 505.510 PMI VAC ACCRUAL	2,701	-	-	-	-	-	-	-	-	-	-	-
41	DTL 205.411 PMI SEC. 263A	18,032	-	-	-	-	-	-	-	-	-	-	-
42	DTL 920.100 PMI RECLAMATION TRUST EARN	176,229	-	-	-	-	-	-	-	-	-	-	-
43	DTL 910.905 PMI COST DEPLETION	(1,747)	-	-	-	-	-	-	-	-	-	-	-
44	DTL PMI PP&E	(242,470)	-	-	-	-	-	-	-	-	-	-	-
45	DTA 415.801 CONTRA G	1,603	-	-	-	-	-	-	-	-	-	-	-
46	DTA 605.100 Trojan Decom Cost-Regulatory	134,363	-	-	-	-	-	-	-	-	-	-	-
47	DTA 415.310 ENVN WA	43,335	-	-	-	-	-	-	-	-	-	-	-
48	Adj 3.4 SO2 Emission Allowances	-	-	1,600,912	-	-	-	-	-	-	-	-	-
49	Total Account 190.1	5,165,174	-	1,600,912	-	(21,904)	-	(270,050)	-	-	-	-	(45,335)
50	DTL 105.143/165 Basis Diff- Intangibles	(409,536)	-	-	-	-	-	-	-	-	-	-	-
51	Adjustment 7.4 Malin	-	-	-	-	-	-	-	(510,417)	-	-	-	-
52	Account 282	(409,536)	-	-	-	-	-	-	(510,417)	-	-	-	-

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Accumulated Deferred Income Tax
 Average of Monthly Averages Ending - December 2009
 Summary of Company Adjustment to Deferred Income Taxes

Line No.	Tax Description	Misc Rate Base Adj 8.5	Powderdale Hydro Adj 8.7	Trojan Adj 8.8	Chehalis Adj 8.10	Total Adjustments Company Basis	Total Adjusted Washington ADIT (Company)
a	c	q	r	s	t	u	v
1	DTA for AMT Tax	-	-	-	-	(349,402)	(0)
2	DTA 425.130 Rogue River-Habitat Enhancem	-	-	-	-	-	1,763
3	DTA 425.150 Lewis River-LWD Fund Liabil	-	-	-	-	-	12,283
4	DTA 705.210 Property Insurance/Injuries	-	-	-	-	-	128
5	DTA 505.400 Bonus Liab. Elec.-Cash Basis	-	-	-	-	-	115,247
6	DTA 720.200 Deferred Comp. Accrual - Cas	-	-	-	-	-	328,309
7	DTA 720.500 Severance Accrual - Cash Ba	-	-	-	-	-	21,769
8	DTA 720.400 SERP Accrual - Cash Basis	-	-	-	-	-	(6,687)
9	DTA 505.600 Vacation Accrual-Cash Basis	-	-	-	-	-	1,030,739
10	DTA 715.100 MCI F.O.G. WIRE LEASE	-	-	-	-	-	17,562
11	DTA 220.100 Bad Debts Allowance - Cash B	-	-	-	-	-	398,515
12	DTA 910.530 Injuries & Damages Accrual	-	-	-	-	-	237,847
13	DTA 715.800 Redding Contract - Prepaid	-	-	-	-	-	320,802
14	DTA 145.030 Distribution O&M Amort of Wf	-	-	-	-	-	46,748
15	DTA 505.140 MISC CURRENT & ACCRUED LIAB	-	-	-	-	-	555,303
16	DTA 425.700 Special Assessment - DOE	-	-	-	-	-	6
17	DTA 910.580 Wasach workers comp reserve	-	-	-	-	-	127,380
18	DTA 425.110 TENANT LEASE ALLOW - PSU CAL	-	-	-	-	-	6,201
19	DTA 425.110 Tenant Lease Allowances	-	-	-	-	76,958	(0)
20	DTA 920.150 FAS 112	-	-	-	-	-	264,622
21	DTA 720.300 Pension/Retirement Accrual -	-	-	-	-	-	67,645
22	DTA 720.550 ACCRUED CIC SEVERANCE	-	-	-	-	(21,904)	0
23	DTA 205.200 M&S INV	-	-	-	-	-	281,830
24	DTA 425.225 Duke Contract Novation	-	-	-	-	-	158,181
25	DTA 425.295 BPA CONSERVATION DISCOUNT	-	-	-	-	-	58,496
26	DTA 920.160 STOCK INCENTIVE PLAN	-	-	-	-	-	75,104
27	DTA 920.170 EXEC STOCK OPTION PLAN	-	-	-	-	-	52,318
28	DTA 210.105 Self Ins	(19,051)	-	-	-	(19,051)	0
29	DTA 120.105 Willow Wind Account Receivab	-	-	-	-	-	1,664
30	DTA 415.110 Def Reg. Asset-Transmission Sr	-	-	-	-	-	108,969
31	DTA 715.350 OTHER ENVIRONMENTAL LIABILITI	-	-	-	-	-	161,473
32	DTA 910.670 Merger Cost Amort	-	-	-	-	-	28,884
33	DTA-610.114 PMI EITF 04-06 PRE STRIPPING	-	-	-	-	-	60,968
34	DTA - PMI Def Tax	-	-	-	-	-	163,316
35	DTL 920.110 BRIDGER EXTRACTION TAXES PAY	-	-	-	-	-	19,301
36	DTL 610.100 COAL MINE DEVT PMI	-	-	-	-	-	16,312
37	DTL 910.910 PMI Sec. 471 Inv Adj	-	-	-	-	2,394	(8)
38	DTL 610.100 PMI DEVT COST AMORT	-	-	-	-	-	(12,734)
39	DTL 610.115 PMI OVERBURDEN REMOVAL	-	-	-	-	-	1,863
40	DTL 505.510 PMI VAC ACCRUAL	-	-	-	-	-	2,701
41	DTL 205.411 PMI SEC. 263A	-	-	-	-	-	18,032
42	DTL 920.100 PMI RECLAMATION TRUST EARN	-	-	-	-	-	176,229
43	DTL 910.905 PMI COST DEPLETION	-	-	-	-	-	(1,747)
44	DTL PMI PP&E	-	-	-	-	-	(242,470)
45	DTA 415.801 CONTRA G	-	-	-	-	-	1,603
46	DTA 605.100 Trojan Decom Cost-Regulatory	-	-	(134,363)	-	(134,363)	(0)
47	DTA 415.310 ENYN WA	-	-	-	-	-	(43,335)
48	Adj 3.4 S02 Emission Allowances	-	-	-	-	1,600,912	1,600,912
49	Total Account 190.1	(19,051)	-	(134,363)	-	1,112,209	6,277,383
50	DTL 105.143/165 Basis Diff- Intangibles	-	-	-	-	-	(409,536)
51	Adjustment 7.4 Malin	-	-	-	-	(510,417)	(510,417)
52	Account 282	-	-	-	-	(510,417)	(919,953)

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 Accumulated Deferred Income Tax
 Averages of Monthly Averages Ending - December 2009
 Summary of Company Adjustment to Deferred Income Taxes

Line No.	Tax Description	Total Washington Unadjusted Results	Revenue Normalization Adj 3.2	SO2 Emission Adj 3.4	DSM Removal Adj 4.5	MEHC Severance Adj 4.8	Colstrip #3 Removal Adj 5.6	Tax Factor Correction Adj 7.2	Malin Midpoint Adj 7.4	State Income Tax Exp Adj 7.8	Tax Normalization Adj 7.9	Average Balance Adj 7.11	Environ Remediation Adj 8.3
a	b	e	f	g	h	i	j	k	l	m	n	o	p
53	ADIT - FEDERAL - PROPERTY, PLANT & EQUIP	(336,597)	-	-	-	-	-	-	-	-	-	-	-
54	DTL PP&E Powertax	(127,926,774)	-	-	-	-	1,572,142	-	-	-	-	-	-
55	DTL 610.005N Sec 17	58,730	-	-	-	-	-	-	-	-	-	-	-
56	DTL 610.095N Roil	(434,249)	-	-	-	-	-	-	-	-	-	-	-
57	DTL 610.100N Amort	16,253	-	-	-	-	-	-	-	-	-	-	-
58	DTL 105.144 Sec 1031 Exchange - CWIP	(3,095)	-	-	-	-	-	-	-	-	-	-	-
59	Account 282.1	(128,625,732)	-	-	-	-	1,572,142	-	-	-	-	-	-
60	DTL 425.260 Lakeview Buyout	(290)	-	-	-	-	-	-	-	-	-	-	-
61	DTL 425.280 Joseph Settlement	(104,120)	-	-	-	-	-	-	-	-	-	-	-
62	DTL 425.360 Hermiston Swap	(396,374)	-	-	-	-	-	-	-	-	-	-	-
63	DTL 210.180 PRE MEM	(67,930)	-	-	-	-	-	-	-	-	-	-	-
64	DTL 210.200 PREPAID PROPERTY TAXES	(1,147,777)	-	-	-	-	-	-	-	-	-	-	-
65	DTL 415.822 RgAst UT	(57,865)	-	-	-	-	-	-	-	-	-	-	-
66	DTL 415.825 Contra Pensen Reg Asset CTG W	1,187,206	-	-	-	-	-	-	-	-	-	-	-
67	DTL 740.100 Post Merger Loss-Reacq Debt	(452,731)	-	-	-	-	-	-	-	-	-	-	-
68	DTL 205.100 Coal Pile Inventory Adjustme	(56,228)	-	-	-	-	-	-	-	-	-	-	-
69	DTL 920.110 Bridger Extraction Taxes Pay	451,294	-	-	-	-	-	-	-	-	-	-	-
70	DTL 610.100 COAL MINE DEVT PMI	16,401	-	-	-	-	-	-	-	-	-	-	-
71	DTL 910.910 PMI SEC. 471 INV ADJ	(104,731)	-	-	-	-	-	(6,501)	-	-	-	-	-
72	DTL 610.100 PMI DEVT COST AMORT	(3,010)	-	-	-	-	-	-	-	-	-	-	-
73	DTL 610.115 PMI OVERBURDEN REMOVAL	42,857	-	-	-	-	-	-	-	-	-	-	-
74	DTL 505.510 PMI VAC ACCRUAL	354,365	-	-	-	-	-	-	-	-	-	-	-
75	DTL 205.411 PMI SEC. 263A	(29,955)	-	-	-	-	-	-	-	-	-	-	-
76	DTL 920.100 PMI RECLAMATION TRUST EARN	4,212,054	-	-	-	-	-	(4,212,054)	-	-	-	-	-
77	DTL 910.905 PMI Cost Depletion	(163,316)	-	-	-	-	-	-	-	-	-	-	-
78	DTL - PMI DefTax	(4,637,234)	-	-	-	-	-	-	-	-	-	-	-
79	DTL PMI PP&E	(2,257,541)	2,257,541	-	-	-	-	-	-	-	-	-	-
80	DTL 415.873 Deleted Excess NPC-WA Hydro	165,366	-	-	-	-	-	-	-	-	-	-	-
81	DTL 415.301 Environmental Clean-up Acct	33,912	-	-	-	-	-	-	-	-	-	-	-
82	DTL 605.100 Trojan Decommissioning Costs	(472,406)	-	-	-	-	472,406	-	-	-	-	-	-
83	DTL 430.100 Weatherization	710,431	-	-	-	-	-	(710,431)	-	-	-	-	-
84	DTL Interim provision reg assets/Liabil	(361,534)	-	-	-	-	-	-	-	-	-	-	-
85	DTL 415.300 Environmental Clean-up Acctu	(238,507)	-	-	-	-	-	-	-	-	-	-	-
86	DTL 415.510 WA Disallowed Colstrip 3-Wri	8,555	-	-	-	-	238,507	-	-	-	-	-	-
87	DTL 415.800 GRID WST	14,559	-	-	-	-	-	-	-	-	-	-	-
88	DTL 610.143 WA LOW ENERGY PROGRAM	(43,794)	-	-	-	-	-	-	-	-	-	-	-
89	DTL 415.803 RTO Grid West N/R-W/O-WA	(352,575)	-	-	-	-	-	-	-	-	-	-	-
90	DTL 705.260 Reg Asset	(479,232)	479,232	-	-	-	-	-	-	-	-	-	-
91	DTL 715.720 NW Power	(498,128)	-	-	-	-	-	-	-	-	-	-	-
92	DTL 415.850 Unrec Pll	-	-	-	-	-	-	-	-	-	-	-	-
93	Powerdale UE-070624	-	-	-	-	-	-	-	-	-	-	-	-
94	Chehalis	-	-	-	-	-	-	-	-	-	-	-	-
95	Account 283.1	(4,699,480)	2,751,332	-	472,406	352,575	238,507	(4,928,985)	-	1,099,614	-	-	149,278
96	Adjustment 7.8 State Income Tax Expense	-	-	-	-	-	-	-	-	-	(262,781)	-	-
97	Adjustment 7.9 Normalization vs. Flow Through	-	-	-	-	-	-	-	-	-	(9,873,199)	-	-
98	Adjustment 7.11 Average Balance	-	-	-	-	-	-	-	-	-	-	-	-
99	Adjustment 8.11 Repairs Deduction	-	-	-	-	-	-	-	-	-	-	-	-
###	Total Accumulated Deferred Income Tax	(128,569,574)	2,751,332	1,600,912	472,406	330,671	1,810,649	(5,199,035)	(510,417)	1,099,614	(262,781)	(9,873,199)	105,943

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 Accumulated Deferred Income Tax
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 Summary of Company Adjustment to Deferred Income Taxes

Line No.	Tax Description	Misc Rate Base Adj 8.5	Powderdale Hydro Adj 8.7	Trojan Adj 8.8	Chehalis Adj 8.10	Total Adjustments Company Basis	Total Adjusted Washington ADIT (Company)
a	c	q	r	s	t	u.	v
53	ADIT - FEDERAL - PROPERTY, PLANT & EQUIP	-	-	-	-	-	(336,597)
54	DTL PP&E Powertax	-	-	-	-	1,572,142	(126,354,632)
55	DTL 610.095N Sec 17	-	-	-	-	-	58,730
56	DTL 610.095N Roll	-	-	-	-	-	(434,249)
57	DTL 610.100N Amort	-	-	-	-	-	16,253
58	DTL 105.144 Sec 103.1 Exchange - CWIP	-	-	-	-	-	(3,095)
59	Account 283.1	-	-	-	-	1,572,142	(127,053,590)
60	DTL 425.260 Lakeview Buyout	290	-	-	-	290	0
61	DTL 425.280 Joseph Settlement	104,120	-	-	-	104,120	(0)
62	DTL 425.360 Herminston Swap	396,374	-	-	-	396,374	0
63	DTL 210.180 PRE MEM	67,930	-	-	-	67,930	-
64	DTL 210.200 PREPAID PROPERTY TAXES	1,147,777	-	-	-	1,147,777	0
65	DTL 415.822 RegAst UT	-	-	-	-	-	(57,865)
66	DTL 415.825 Contra Pensn Reg Asset CTG. W	-	-	-	-	-	1,187,206
67	DTL 740.100 Post Merger Loss-Reacq Debt	-	-	-	-	-	(452,731)
68	DTL 205.100 Coal Pile Inventory Adjustme	-	-	-	-	-	(56,228)
69	DTL 920.110 Bridger Extraction Taxes Pay	-	-	-	-	-	451,294
70	DTL 610.100 COAL MINE DEVT PMI	-	-	-	-	-	16,401
71	DTL 910.910 PMI SEC. 471 INV ADJ	-	-	-	-	(6,501)	(111,232)
72	DTL 610.100 PMI DEVT COST AMORT	-	-	-	-	-	(3,010)
73	DTL 610.115 PMI OVERBURDEN REMOVAL	-	-	-	-	-	42,857
74	DTL 505.510 PMI VAC ACCRUAL	-	-	-	-	-	57,914
75	DTL 205.411 PMI SEC. 263A	-	-	-	-	-	354,365
76	DTL 920.100 PMI RECLAMATION TRUST EARN	-	-	-	-	(4,212,054)	0
77	DTL - PMI DefT ax	-	-	-	-	-	(29,955)
78	DTL - PMI PP&E	-	-	-	-	-	(163,316)
79	DTL 415.873 Deferred Excess NPC-WA Hydro	-	-	-	-	2,257,541	-
80	DTL 415.301 Environmental Clean-up Accr	-	-	-	-	(165,366)	-
81	DTL 605.100 Trojan Decommissioning Costs	-	-	(33,912)	-	(33,912)	-
82	DTL 430.100 Weatherization	-	-	-	-	472,406	-
84	DTL Interim provision reg assets/Liabl	-	-	-	-	(710,431)	-
85	DTL 415.300 Environmental Clean-up Accru	-	-	-	-	314,644	(46,890)
86	DTL 415.510 WA Disallowed Colstrip 3-Wri	-	-	-	-	238,507	0
87	DTL 415.800 GRID WST	-	-	-	-	14,559	8,555
88	DTL 610.143 WA LOW ENERGY PROGRAM	-	-	-	-	-	-
89	DTL 415.803 RTO Grid West N/R-W/O-WA	-	-	-	-	352,575	-
90	DTL 705.260 Reg Asset	-	498,128	-	-	479,232	-
91	DTL 715.720 NW Power	-	(111,262)	-	-	498,128	0
92	DTL 415.850 Unrec Pft	-	-	-	-	-	-
93	Powderdale UE-070624	-	-	-	-	-	-
94	Chehalis	-	-	-	(6,261,915)	(111,262)	(111,262)
95	Account 283.1	1,716,491	386,866	(33,912)	(6,261,915)	(6,261,915)	(6,261,915)
96	Adjustment 7.8 State Income Tax Expense	-	-	-	-	1,099,614	(9,856,837)
97	Adjustment 7.9 Normalization vs. Flow Through	-	-	-	-	1,099,614	1,099,614
98	Adjustment 7.11 Average Balance	-	-	-	-	(262,781)	(262,781)
99	Adjustment 8.11 Repairs Deduction	-	-	-	-	(9,873,199)	(9,873,199)
####	Total Accumulated Deferred Income Tax	1,697,440	386,866	(168,275)	(6,261,915)	(12,019,788)	(140,589,362)

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 Accumulated Deferred Income Tax
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 Staff Adjustments and Deferred Income Tax Balances

Line No.	Tax Description	Total Washington Unadjusted Results	Total Adjustments Company Basis	Total Adjusted Washington ADIT (Company)	Staff Reversal of Co Adj 7.9	Total Staff DIT before Adj 7.9 and 8.11	New Staff Reversal of SIT Adj 7.9.1	New Staff Non-Prop Flow Through Adj 7.9.2	New Staff Flow-through vs. Normalization Adj 7.9	Staff Repairs Deduction Adj 8.11	Total Adjusted Washington ADIT (Staff Commission Basis)
a	c	e	u	y	w	x	z	aa	ab		
1	DTA for AMT Tax	349,402	(349,402)	(0)		(0)	0		0		-
2	DTA 425.130 Rogue River-Habitat Enhancement	1,763	-	1,763		1,763	(1,763)		(1,763)		-
3	DTA 425.150 Lewis River- LWD Fund Liabil	12,283	-	12,283		12,283	(12,283)		(12,283)		-
4	DTA 705.210 Property Insurance/Injuries	128	-	128		128	(128)		(128)		-
5	DTA 505.400 Bonus Liab. Elec.-Cash Basis	115,247	-	115,247		115,247	(115,247)		(115,247)		-
6	DTA 720.200 Deferred Comp. Accrual - Cas	328,309	-	328,309		328,309	(328,309)		(328,309)		-
7	DTA 720.500 Severance Accrual - Cash Ba	21,769	-	21,769		21,769	(21,769)		(21,769)		-
8	DTA 720.400 SERP Accrual - Cash Basis	(6,687)	-	(6,687)		(6,687)	6,687		6,687		-
9	DTA 505.600 Vacation Accrual-Cash Basis	1,030,739	-	1,030,739		1,030,739	(1,030,739)		(1,030,739)		-
10	DTA 715.100 MCI F.O.G. WIRE LEASE	17,562	-	17,562		17,562	(17,562)		(17,562)		-
11	DTA 220.100 Bad Debts Allowance - Cash B	398,515	-	398,515		398,515	(398,515)		(398,515)		-
12	DTA 910.530 Injuries & Damages Accrual -	237,847	-	237,847		237,847	(237,847)		(237,847)		-
13	DTA 715.800 Redding Contract - Prepaid	320,802	-	320,802		320,802	(320,802)		(320,802)		-
14	DTA 145.030 Distribution O&M Amort of Wf	46,748	-	46,748		46,748	(46,748)		(46,748)		-
15	DTA 505.140 MISC CURRENT & ACCRUED LIAB	555,303	-	555,303		555,303	(555,303)		(555,303)		-
16	DTA 425.700 Special Assessment - DOE	6	-	6		6	(6)		(6)		-
17	DTA 910.580 Wasach workers comp reserve	127,380	-	127,380		127,380	(127,380)		(127,380)		-
18	DTA 425.110 TENANT LEASE ALLOW - PSU CAL	6,201	-	6,201		6,201	(6,201)		(6,201)		-
19	DTA 425.110 Tenant Lease Allowances	(76,958)	76,958	(0)		(0)	0		0		-
20	DTA 920.150 FAS 112	264,622	-	264,622		264,622	(264,622)		(264,622)		-
21	DTA 720.300 Pension/Retirement Accrual -	67,645	-	67,645		67,645	(67,645)		(67,645)		-
22	DTA 720.550 ACCRUED CIC SEVERANCE	21,904	(21,904)	0		0	(0)		(0)		-
23	DTA 205.200 M&S INV	281,830	-	281,830		281,830	(281,830)		(281,830)		-
24	DTA 425.225 Duke Contract Novation	158,181	-	158,181		158,181	(158,181)		(158,181)		-
25	DTA 425.295 BPA CONSERVATION DISCOUNT	58,496	-	58,496		58,496	(58,496)		(58,496)		-
26	DTA 920.160 STOCK INCENTIVE PLAN	75,104	-	75,104		75,104	(75,104)		(75,104)		-
27	DTA 920.170 EXEC STOCK OPTION PLAN	52,318	-	52,318		52,318	(52,318)		(52,318)		-
28	DTA 210.105 Self Ins	19,051	(19,051)	0		0	(0)		(0)		-
29	DTA 120.105 Willow Wind Account Receivab	1,664	-	1,664		1,664	(1,664)		(1,664)		-
30	DTA 415.110 Def Reg Asset-Transmission Sr	108,969	-	108,969		108,969	(108,969)		(108,969)		-
31	DTA 715.350 OTHER ENVIRONMENTAL LIABILIT	161,473	-	161,473		161,473	(161,473)		(161,473)		-
32	DTA 910.670 Mergers Cost Amort	28,884	-	28,884		28,884	(28,884)		(28,884)		-
33	DTA-610.114 PMI EITF 04-06 PRE STRIPPING	60,968	-	60,968		60,968	(60,968)		(60,968)		-
34	DTA - PMI Def Tax	163,316	-	163,316		163,316	(163,316)		(163,316)		-
35	DTL 920.110 BRIDGER EXTRACTION TAXES PA	19,301	-	19,301		19,301	(19,301)		(19,301)		-
36	DTL 610.100 COAL MINE DEVT PMI	16,312	-	16,312		16,312	(16,312)		(16,312)		-
37	DTL 910.910 PMI Sec. 471 Inv Adj	(2,402)	2,394	(8)		(8)	8		8		-
38	DTL 610.100 PMI DEVT COST AMORT	(12,734)	-	(12,734)		(12,734)	12,734		12,734		-
39	DTL 610.115 PMI OVERBURDEN REMOVAL	1,863	-	1,863		1,863	(1,863)		(1,863)		-
40	DTL 505.510 PMI VAC ACCRUAL	2,701	-	2,701		2,701	(2,701)		(2,701)		-
41	DTL 205.411 PMI SEC. 263A	18,032	-	18,032		18,032	(18,032)		(18,032)		-
42	DTL 920.100 PMI RECLAMATION TRUST EARN	176,229	-	176,229		176,229	(176,229)		(176,229)		-
43	DTL 910.905 PMI COST DEPLETION	(1,747)	-	(1,747)		(1,747)	1,747		1,747		-
44	DTL PMI PP&E	(242,470)	-	(242,470)		(242,470)	242,470		242,470		-
45	DTA 415.801 CONTRA G	1,603	-	1,603		1,603	(1,603)		(1,603)		-
46	DTA 605.100 Trojan Decom Cost-Regulatory	134,363	(134,363)	(0)		(0)	0		0		-
47	DTA 415.310 ENYN WA	43,335	(43,335)	0		0	0		0		-
48	Adj 3.4 SO2 Emission Allowances	1,600,912	1,600,912	1,600,912		1,600,912	-		-		1,600,912
49	Total Account 190.1	5,165,174	1,112,209	6,277,383		6,277,383	(4,917,337)		(4,917,337)		1,360,045
50	DTL 105.143/165 Basis Diff- Intangibles	(409,536)	-	(409,536)		(409,536)	409,536		409,536		-
51	Adjustment 7.4 Main	(510,417)	(510,417)	(510,417)		(510,417)	-		-		(510,417)
52	Account 282	(409,536)	(510,417)	(919,953)		(919,953)	409,536		409,536		(510,417)

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 Staff Adjustments and Deferred Income Tax Balances

Line No.	Tax Description	Staff Commission Basis vs. Company Normalized ADIT	Fuller Exhibit No. (RF-12) Page 5 of 6 'Flow-Through'	Staff Commission Basis vs. Company Commission Basis (RF-12)
a	c	ac	ad	ae
1	DTA for AMT Tax	0	-	-
2	DTA 425.130 Rogue River-Habitat Enhancement	(1,763)	-	-
3	DTA 425.150 Lewis River- LWD Fund Liabil	(12,283)	-	-
4	DTA 705.210 Property Insurance/Injuries	(128)	-	-
5	DTA 505.400 Bonus Liab. Elec.-Cash Basis	(115,247)	-	-
6	DTA 720.200 Deferred Comp. Accrual - Cas	(328,309)	-	-
7	DTA 720.500 Severance. Accrual - Cash Ba	(21,769)	-	-
8	DTA 720.400 SERP Accrual - Cash Basis	6,687	-	-
9	DTA 505.600 Vacation Accrual-Cash Basis	(1,030,739)	-	-
10	DTA 715.100 MCI F.O.G. WIRE LEASE	(17,562)	-	-
11	DTA 220.100 Bad Debts Allowance - Cash B	(398,515)	-	-
12	DTA 910.530 Injuries & Damages Accrual -	(237,847)	-	-
13	DTA 715.800 Redding Contract - Prepaid	(320,802)	-	-
14	DTA 145.030 Distribution O&M Amort of Wt	(46,748)	-	-
15	DTA 505.140 MISC CURRENT & ACCRUED LIAB	(555,303)	-	-
16	DTA 425.700 Special Assessment - DOE	(6)	-	-
17	DTA 910.580 Wasatch workers comp reserve	(127,380)	-	-
18	DTA 425.110 TENANT LEASE ALLOW - PSU CAL	(6,201)	-	-
19	DTA 425.110 Tenant Lease Allowances	0	-	-
20	DTA 920.150 FAS 112	(264,622)	-	-
21	DTA 720.300 Pension/Retirement Accrual -	(67,645)	-	-
22	DTA 720.550 ACCRUED CIC SEVERANCE	(0)	-	-
23	DTA 205.200 M&S INV	(281,830)	-	-
24	DTA 425.225 Duke Contract Novation	(158,181)	-	-
25	DTA 425.295 BPA CONSERVATION DISCOUNT	(58,496)	-	-
26	DTA 920.160 STOCK INCENTIVE PLAN	(75,104)	-	-
27	DTA 920.170 EXEC STOCK OPTION PLAN	(52,318)	-	-
28	DTA 210.105 Self Ins	(0)	-	-
29	DTA 120.105 Willow Wind Account Receivab	(1,664)	-	-
30	DTA 415.110 Def Reg Asset-Transmission Sr	(108,969)	-	-
31	DTA 715.350 OTHER ENVIRONMENTAL LIABILITY	(161,473)	-	-
32	DTA 910.670 Merger Cost Amort	(28,884)	-	-
33	DTA-610.114 PMI EITF 04-06 PRE STRIPPING	(60,968)	-	-
34	DTA - PMI Def Tax	(163,316)	-	-
35	DTL 920.110 BRIDGER EXTRACTION TAXES PA	(19,301)	-	-
36	DTL 610.100 COAL MINE DEVT PMI	(16,312)	-	-
37	DTL 910.910 PMI Sec. 471 Inv Adj	8	-	-
38	DTL 610.100 PMI DEVT COST AMORT	12,734	-	-
39	DTL 610.115 PMI OVERBURDEN REMOVAL	(1,863)	-	-
40	DTL 505.510 PMI VAC ACCRUAL	(2,701)	-	-
41	DTL 205.411 PMI SEC. 263A	(18,032)	-	-
42	DTL 920.100 PMI RECLAMATION TRUST EARN	(176,229)	-	-
43	DTL 910.905 PMI COST DEPLETION	1,747	-	-
44	DTL PMI PP&E	-	(242,470)	-
45	DTA 415.801 CONTRA G	-	-	1,603
46	DTA 605.100 Trojan Decom Cost-Regulatory	-	-	-
47	DTA 415.310 ENVN WA	-	-	-
48	Adj 3.4 SO2 Emission Allowances	-	1,600,912	-
49	Total Account 190.1	(4,917,337)	1,358,442	1,603
50	DTL 105.143/165 Basis Diff- Intangibles	409,536	-	-
51	Adjustment 7.4 Malin	-	(510,417)	-
52	Account 282	409,536	(510,417)	-

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 Average of Monthly Averages Ending - December 2009
 Staff Adjustments and Deferred Income Tax Balances

Line No.	Tax Description	Total Washington Unadjusted Results	Total Adjustments Company Basis	Total Adjusted Washington ADIT (Company)	Staff Reversal of Co Adj 7.9	Total Staff DIT before Adj 7.9 and 8.11	New Staff Reversal of SIT Adj 7.9.1	New Staff Non-Prop Flow Through Adj 7.9.2	New Staff Flow-through vs. Normalization Adj 7.9	Staff Repairs Deduction Adj 8.11	Total Adjusted Washington ADIT (Staff Commission Basis)
a	c	e	u	y	w	x	z	aa	ab		
53	ADIT - FEDERAL - PROPERTY, PLANT & EQUIP	(336,597)	-	(336,597)	-	(336,597)	-	-	-	-	(336,597)
54	DTL PP&E Powertax	(127,926,774)	1,572,142	(126,354,632)	-	(126,354,632)	-	-	-	-	(126,354,632)
55	DTL 610.005N Sec 17	58,730	-	58,730	-	58,730	-	(58,730)	(58,730)	-	-
56	DTL 610.095N Roll	(434,249)	-	(434,249)	-	(434,249)	-	(434,249)	(434,249)	-	-
57	DTL 610.100N Amort	16,253	-	16,253	-	16,253	-	(16,253)	(16,253)	-	-
58	DTL 105.144 Sec 1031 Exchange - CWIP	(3,095)	-	(3,095)	-	(3,095)	-	3,095	3,095	-	-
59	Account 282.1	(128,625,732)	1,572,142	(127,053,590)	-	(127,053,590)	-	362,361	362,361	-	(126,691,229)
60	DTL 425.260 Lakeview Buyout	(290)	290	0	-	0	-	(0)	(0)	-	-
61	DTL 425.280 Joseph Settlement	(104,120)	104,120	(0)	-	(0)	-	0	0	-	-
62	DTL 425.360 Herminston Swap	(396,374)	396,374	0	-	0	-	(0)	(0)	-	-
63	DTL 210.180 PRE MEM	(67,930)	67,930	-	-	-	-	-	-	-	-
64	DTL 210.200 PREPAID PROPERTY TAXES	(1,147,777)	1,147,777	0	-	0	-	(0)	(0)	-	-
65	DTL 415.822 RgAst UT	(57,865)	-	(57,865)	-	(57,865)	-	57,865	57,865	-	-
66	DTL 415.825 Contra Pens Reg Asset CTG, W	1,187,206	-	1,187,206	-	1,187,206	-	(1,187,206)	(1,187,206)	-	-
67	DTL 740.100 Post Merger Loss-Reacq Debt	(452,731)	-	(452,731)	-	(452,731)	-	452,731	452,731	-	-
68	DTL 205.100 Coal Pile Inventory Adjustme	(56,228)	-	(56,228)	-	(56,228)	-	56,228	56,228	-	-
69	DTL 920.110 Bridger Extraction Taxes Pay	451,294	-	451,294	-	451,294	-	(451,294)	(451,294)	-	-
70	DTL 610.100 COAL MINE DEVT PMI	16,401	-	16,401	-	16,401	-	(16,401)	(16,401)	-	-
71	DTL 910.910 PMI SEC. 471 INV ADJ	(104,731)	(6,501)	(111,232)	-	(111,232)	-	111,232	111,232	-	-
72	DTL 610.100 PMI DEVT COST AMORT	(3,010)	-	(3,010)	-	(3,010)	-	3,010	3,010	-	-
73	DTL 610.115 PMI OVERBURDEN REMOVAL	42,857	-	42,857	-	42,857	-	(42,857)	(42,857)	-	-
74	DTL 505.510 PMI VAC ACCRUAL	57,914	-	57,914	-	57,914	-	(57,914)	(57,914)	-	-
75	DTL 205.411 PMI SEC. 263A	354,365	-	354,365	-	354,365	-	(354,365)	(354,365)	-	-
76	DTL 920.100 PMI RECLAMATION TRUST EARN	4,212,054	(4,212,054)	0	-	0	-	(0)	(0)	-	-
77	DTL 910.905 PMI Cost Depletion	(29,955)	-	(29,955)	-	(29,955)	-	29,955	29,955	-	-
78	DTL - PMI DefTax	(163,316)	-	(163,316)	-	(163,316)	-	163,316	163,316	-	-
79	DTL PMI PP&E	(4,637,234)	-	(4,637,234)	-	(4,637,234)	-	-	-	-	(4,637,234)
80	DTL 415.873 Deferred Excess NPC-WA Hydro	(2,257,541)	2,257,541	-	-	-	-	-	-	-	-
81	DTL 415.301 Environmental Clean-up Accr	165,366	(165,366)	-	-	-	-	-	-	-	-
82	DTL 605.100 Trojan Decommissioning Costs	33,912	(33,912)	-	-	-	-	-	-	-	-
83	DTL 430.100 Weatherization	(472,406)	472,406	-	-	-	-	-	-	-	-
84	DTL Interim provision reg assets/Liabli	710,431	(710,431)	-	-	-	-	-	-	-	-
85	DTL 415.300 Environmental Clean-up Accru	(361,534)	314,644	(46,890)	-	(46,890)	-	(46,890)	(46,890)	-	(46,890)
86	DTL 415.510 WA Disallowed Colstrip 3-Wri	(238,507)	238,507	0	-	0	-	-	-	-	-
87	DTL 415.800 GRID WST	8,555	-	8,555	-	8,555	-	-	-	-	8,555
88	DTL 610.143 WA LOW ENERGY PROGRAM	(14,559)	14,559	-	-	-	-	-	-	-	-
89	DTL 415.803 RTO Grid West N/R-W/O-WA	(43,794)	-	(43,794)	-	(43,794)	-	-	-	-	(43,794)
90	DTL 705.260 Reg Asset	(352,575)	352,575	-	-	-	-	-	-	-	-
91	DTL 715.720 NW Power	(479,232)	479,232	-	-	-	-	-	-	-	-
92	DTL 415.850 Unrec Ph	(498,128)	498,128	0	-	0	-	-	-	-	-
93	Powertax UE-070624	(111,262)	(111,262)	-	-	-	-	-	-	-	-
94	Chehalis	(111,262)	(111,262)	-	-	-	-	-	-	-	-
95	Account 283.1	(4,699,480)	(5,157,257)	(9,856,837)	-	(9,856,837)	-	(1,235,702)	(1,235,702)	-	(11,092,540)
96	Adjustment 7.8 State Income Tax Expense			(6,261,915)	-	(6,261,915)	-	-	-	-	(6,261,915)
97	Adjustment 7.9 Normalization vs. Flow Through			(9,856,837)	-	(9,856,837)	-	(1,235,702)	(1,235,702)	-	(11,092,540)
98	Adjustment 7.11 Average Balance			1,099,614	262,781	1,099,614	(20,433)	-	(20,433)	-	1,099,614
99	Adjustment 8.11 Repairs Deduction			(9,873,199)		(9,873,199)		-	-	(14,463,670)	(9,873,199)
####	Total Accumulated Deferred Income Tax	(128,569,574)	(12,019,788)	(140,589,362)	262,781	(140,326,581)	(20,433)	(5,381,142)	(5,401,575)	(14,463,670)	(160,191,829)

PacifiCorp
 UE-100749
 Accumulated Deferred Income Tax
 Average of Monthly Averages Ending - December 2009
 Staff Adjustments and Deferred Income Tax Balances

Line No.	Tax Description	Staff Commission Basis vs. Company Normalized ADIT	Fuller Exhibit No. (RF-12) Page 5 of 6 "Flow-Through"	Staff Commission Basis vs. Company Commission Basis (RF-12)
a	c	ac	ad	ae
53	ADIT - FEDERAL - PROPERTY, PLANT & EQUIP	-	(336,597)	-
54	DTL PP&E Powertax	-	(126,354,632)	-
55	DTL 610.005N Sec 17	(58,730)	-	-
56	DTL 610.095N Roll	434,249	-	-
57	DTL 610.100N Amort	(16,253)	-	-
58	DTL 105.144 Sec 1031 Exchange - CWIP	3,095	-	-
59	Account 282.1	362,361	(126,691,229)	-
60	DTL 425.260 Lakeview Buyout	(0)	-	-
61	DTL 425.280 Joseph Settlement	0	-	-
62	DTL 425.360 Hermiston Swap	(0)	-	-
63	DTL 210.180 PRE MEM	-	-	-
64	DTL 210.200 PREPAID PROPERTY TAXES	-	-	-
65	DTL 415.822 RegAsst UT	57,865	-	-
66	DTL 415.825 Contra Pensn Reg Asset CTG W	(1,187,206)	-	-
67	DTL 740.100 Post Merger Loss-Reaccr Debt	452,731	-	-
68	DTL 205.100 Coal Pile Inventory Adjustme	56,228	-	-
69	DTL 920.110 Bridger Extraction Taxes Pay	(451,294)	-	-
70	DTL 610.100 COAL MINE DEVT PMI	(16,401)	-	-
71	DTL 910.910 PMI SEC. 471 INV ADJ	111,232	-	-
72	DTL 610.100 PMI DEVT COST AMORT	3,010	-	-
73	DTL 610.115 PMI OVERBURDEN REMOVAL	(42,857)	-	-
74	DTL 505.510 PMI VAC ACCRUAL	(57,914)	-	-
75	DTL 205.411 PMI SEC. 263A	(354,365)	-	-
76	DTL 920.100 PMI RECLAMATION TRUST EARN	(0)	-	-
77	DTL 910.905 PMI Cost Depletion	29,955	-	-
78	DTL - PMI DefTax	163,316	-	-
79	DTL PMI PP&E	-	(4,637,234)	-
80	DTL 415.873 Deferred Excess NPC-WA Hydro	-	-	-
81	DTL 415.301 Environmental Clean-up Accr	-	-	-
82	DTL 605.100 Trojan Decommissioning Costs	-	-	-
83	DTL 430.100 Weatherization	-	-	-
84	DTL Interim provision reg assets/Liabil	-	-	-
85	DTL 415.300 Environmental Clean-up Accru	-	-	(46,890)
86	DTL 415.510 WA Disallowed Colstrip 3-Wri	-	-	8,555
87	DTL 415.800 GRID WST	-	-	-
88	DTL 610.143 WA LOW ENERGY PROGRAM	-	-	-
89	DTL 415.803 RTO Grid West N/R-W/O-WA	-	-	(43,794)
90	DTL 705.260 Reg Asset	-	-	-
91	DTL 715.720 NW Power	-	-	-
92	DTL 415.850 Unrec Pft	-	-	-
93	Powerdale UE-070624	-	-	-
94	Chehalis	-	-	(111,262)
95	Account 283.1	(1,235,702)	(4,637,234)	(6,261,915)
96	Adjustment 7.8 State Income Tax Expense	-	1,096,205	(6,455,306)
97	Adjustment 7.9 Normalization vs. Flow Through	242,348	-	3,409
98	Adjustment 7.11 Average Balance	-	(9,873,199)	(20,433)
99	Adjustment 8.11 Repairs Deduction	(14,463,670)	-	1
####	Total Accumulated Deferred Income Tax	(19,602,464)	(139,257,432)	(20,934,397)