

Exhibit No. ____ (RF-12)
REVISED 12/10/10
Docket No. UE-100749
Witness: Ryan Fuller

**BEFORE THE
WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION**

WASHINGTON UTILITIES AND
TRANSPORTATION COMMISSION,

Complainant,

vs.

PACIFICORP dba Pacific Power

Respondent.

Docket No. UE-100749

PACIFICORP

EXHIBIT OF RYAN FULLER

REVISED Exhibit No. ____ (RF-12)

**Revised Summary of Per Book Adjustments
Full Normalization and Flow Through**

November 2010

REVISED 12/10/10

Exhibit No. ___(RBD-3) Tab B7				Exhibit No. ___(RF-6) Page 3 of 6				
FERC Account	#	Book-Tax Difference	Allocation Factor	A Unadjusted	B Adjustment	C = A + B Adjusted	D = -(C * X) Remove State Tax	E = C + D Adjusted
4111000	105100	30% Capitalized Labor Costs	SO	0	0	0	0	0
4101000	1051156	Flow-Through-WA	WA	0	7.9	(525,562)	40,867	(484,695)
4111000	1051156	Depreciation Flow-Through - WA	WA	0	0	0	0	0
4111000	105120	Book Depreciation	SCHMDEXP	0	0	0	0	0
4111000	105121	282DIT PMIDepreciation-Book	JBE	0	0	0	0	0
4101000	105122	Repair Deduction	SG	0	0	0	0	0
4101000	105123	Sec 481a Adj - Repair Deduction	SG	0	0	0	0	0
4111000	105123	Sec 481a Adj - Repair Deduction	SG	0	0	0	0	0
4101000	105125	Tax Depreciation	TAXDEPR	0	0	0	0	0
4101000	105126	282DIT PMIDepreciation-Tax	JBE	0	0	0	0	0
4111000	105130	CIAC	CIAC	0	0	0	0	0
4101000	105137	Capitalized Depreciator	SO	0	0	0	0	0
4111000	105140	Reimbursements/Highway Relocation	SNPD	0	0	0	0	0
4101000	105141	AFUDC Debt	SNP	0	0	0	0	0
4111000	105142	Avoided Costs	SNP	0	0	0	0	0
4111000	105146	Capitalization of Test Energy	SG	0	0	0	0	0
4101000	105152	Gain / (Loss) on Prop. Disposition	GPS	0	0	0	0	0
4111000	105152	Gain/Loss on Disposition	GPS	0	0	0	0	0
4101000	105165	Coal Mine Development	SE	0	0	0	0	0
4111000	105165	Coal Mine Development	SE	0	0	0	0	0
4101000	105170	Coal Mine Extension	SE	0	0	0	0	0
4111000	105170	Coal Mine Receding Face (Extension)	SE	0	0	0	0	0
4101000	105175	Removal Costs	GPS	0	0	0	0	0
4101000	105470	Book Gain/Loss on Land Sale	GPS	0	0	0	0	0
4101000	320210	190R&E Expense Sec174 Deduction	SO	0	0	0	0	0
4101000	-----	SO2 Emission Allowances	WA	0	3.4	0	0	0
4111000	-----	SO2 Emission Allowances	WA	0	3.4	0	0	0
4111000	-----	Removal of Colstrip #3	WA	0	5.6	0	0	0
4111000	-----	Malin Midpoint Adjustment	CAGW	0	7.4	0	0	0
4111000	-----	Environmental Remediation	CAGW	0	8.3	0	0	0
Provision for Deferred Income Tax: PowerTax/Normalized				0	(525,562)	(525,562)	40,867	(484,695)
4111000	100105	253FAS 109 Def Tax Liab WA-NUTIL	WA	0	7.5	0	0	0
4101000	105143	282Basic Intangible Difference	SO	0	0	0	0	0
4101000	105171	PMI Coal Mine Extension Costs	JBE	0	0	0	0	0
4111000	120105	Willow Wind Account Receivable	WA	0	0	0	0	0
4111000	145030	190Distribution O&M	SNPD	0	0	0	0	0
4101000	205411	190PMISec263A	JBE	0	0	0	0	0
4101000	210105	Self Insured Health Benefits	SO	0	8.5	19,880	1,546	18,334
4101000	210180	283Prepaid Membership Fees-EEI WSCC	SO	0	8.5	52,800	4,106	48,694
4101000	210200	283Prepaid Taxes-Property Taxes	GPS	0	8.5	131,606	(10,233)	121,373
4101000	220100	190Bad Debt Allowances	BADDEBT	0	0	0	0	0
4101000	320115	283INTERIM PROVISION_TOTAL REG ASSETS_LI	SO	0	0	0	0	0
4111000	320115	283INTERIM PROVISION_TOTAL REG ASSET_LIA	SO	0	0	0	0	0
4101000	320116	190REG LIABILITY	SO	0	0	0	0	0
4111000	320116	190REG LIABILITY	SO	0	0	0	0	0
4101000	415110	190DEF REG ASSET-TRANSM SVC DEPOSIT	SG	0	0	0	0	0
4111000	415300	283Hazardous Waste/Envir. Cleanup	SO	0	8.3	(15,595)	1,213	(14,382)
4101000	415301	283Hazardous Waste/Environmental-WA	WA	0	8.3	208,010	(16,174)	191,836
4111000	415301	190Hazardous Waste/Environmental-WA	WA	0	8.3	(224,611)	17,465	(207,146)
4111000	415510	283WA DISALLOWED COLSTRIP #3 WRITE-OFF	WA	0	5.6	(19,806)	1,540	(18,266)
4101000	415801	190CONTRA RTO GRID WEST N/R ALLOWANCE	CAGW	0	0	0	0	0
4111000	415803	RTO Grid West N/R Writeoff WA	WA	0	0	0	0	0
4111000	415850	Unrecovered Plant-Powderdale	CAGW	0	8.7	(118,651)	9,226	(109,425)
4111000	415873	Deferred Excess Net Power Costs - WA Hyd	WA	0	3.2	(627,345)	48,781	(578,564)
4101000	425110	190Tenant Lease Allow-PSU Cal Cntr	CN	0	0	0	0	0
4101000	425215	283Unearned Joint Use Pole Contact Revnu	SNPD	0	0	0	0	0
4101000	425225	Duke/Hermiston Contract Renegotiation	CAGW	0	0	0	0	0
4111000	425280	283A/C/W BUYOUT-SG	CAGW	0	8.5	(302)	23	(279)
4111000	425280	283JOSEPH SETTLEMENT-SG	CAGW	0	8.5	(11,516)	895	(10,621)
4101000	425360	190Hermiston Swap	CAGW	0	8.5	(14,392)	1,119	(13,273)
4101000	430100	283Weatherization	SO	0	4.6	525,945	(40,897)	485,048
4101000	430110	Reg Asset Balance Reclass	SO	0	0	0	0	0
4101000	505145	Misc. Non-Current Accrued Liability	SO	0	0	0	0	0
4101000	505150	190Misc Current and Accrued Liability-SC	SO	0	0	0	0	0
4111000	505400	190Bonus Liability	SO	0	0	0	0	0
4111000	505510	190PMI/Vacation Bonus	JBE	0	0	0	0	0
4101000	505600	190Vacation Sickness & PT Accrual	SO	0	0	0	0	0
4101000	605100	190Trojan Decommissioning Amort	TROJD	0	8.8	162,776	(12,657)	150,119
4111000	605100	283TROJAN DECOMMISSIONING AMORT	TROJD	0	8.8	(294,743)	22,919	(271,824)
4101000	610000	283PMI Development Costs	JBE	0	0	0	0	0
4101000	610100	283PMI AMORT DEVELOPMENT	JBE	0	0	0	0	0
4101000	6101001	190NOPA 103-99-00 RAR	SO	0	0	0	0	0
4101000	610111	283PMI SALE OF ASSETS	JBE	0	0	0	0	0
4101000	610114	PMI EITF Pre stripping Cost	JBE	0	0	0	0	0
4101000	610143	283Reg Liability-WA Low Energy Program	WA	0	3.2	130,443	(10,143)	120,300
4111000	610143	283Reg Liability-WA Low Energy Program	WA	0	3.2	(126,418)	9,830	(116,588)
4111000	705210	190Property Insurance	SO	0	0	0	0	0
4111000	705260	MEHC Transition Costs-WA	WA	0	4.8	(241,766)	18,799	(222,967)
4101000	7151001	MCI Fogwire	SG	0	0	0	0	0
4101000	715800	190Redding Contract	CAGW	0	0	0	0	0
4101000	720200	190Deferred Compensation Payout	SO	0	0	0	0	0
4111000	720300	190Pension/Retirement (Accrued/Prepaid)	SO	0	0	0	0	0
4101000	720400	190SERP	SO	0	0	0	0	0
4111000	720400	190SERP - Cash Basis	SO	0	0	0	0	0
4101000	720500	190Severance	SO	0	0	0	0	0
4101000	720550	190Accrued CIC Severance	SO	0	4.8	23,614	(1,836)	21,778
4111000	740100	283Post Merger Debt Loss	SNP	0	0	0	0	0
4101000	910530	190Injuries & Damages	SO	0	0	0	0	0
4101000	910580	190Wasatch workers comp reserve	SO	0	0	0	0	0
4101000	910905	283PMI BCO Underground Mine Cost Deplet	JBE	0	0	0	0	0
4111000	911090	190PMISec 471 Adjustment	JBE	0	0	0	0	0
4101000	920110	BRIDGER COAL COMPANY EXTRACTION TAXES PA	JBE	0	0	0	0	0
4111000	920150	190FAS112 Book Reserve Postretirement Be	SO	0	0	0	0	0
4101000	-----	Pension Curtailment	WA	0	4.4	(384,714)	29,915	(354,799)
4101000	-----	Medicare Deferred Income Tax Expense	WA	0	7.10	(170,464)	13,255	(157,209)
4111000	-----	Chehalis Reg Asset	WA	0	8.10	1,138,530	(88,530)	1,050,000
4101000	-----	Washington Flow-Through	WA	0	NEW	284,920	(22,155)	262,765
Provision for Deferred Income Tax: Other				0	428,201	428,201	(33,297)	394,904
Total Provision for Deferred Income Tax				0	(97,361)	(97,361)	7.8	(89,791)

Item	Tax Rate	% of Total
Federal Statutory Tax Rate	35.000%	92.224%
State Blended Statutory Tax Rate, Net of Federal Benefit for State Income Taxes	2.951%	7.776%
Federal & State Blended Statutory Tax Rate	37.951%	100.000%

Exhibit No. ___(RBD-3)
Tab B19

Exhibit No. ___(RF-6)
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C = A + B

FERC Account	Book-Tax Difference		Allocation Factor	A		B		C = A + B	
	#	Description		Unadjusted	Adjustments	Adjusted	Adjusted	Adjusted	
2821000	287008	ADIT - FEDERAL - PROPERTY, PLANT & EQUIP	SG	0	7.11	0	0	0	
2821000	287605	DTL PP&E Powertax	DITBAL	0	7.11	0	0	0	
1901000	287726	DTL PMI PP&E	JBE	0	0	0	0	0	
2831000	287726	DTL PMI PP&E	JBE	0	0	0	0	0	
2821000	-----	Accumulated Deferred Income Taxes - Property (WA)	WA	0	7.11	0	0	0	
2821000	-----	SO2 Emission Allowances	WA	0	3.4	0	0	0	
2821000	-----	Removal of Colstrip #3	CAGW	0	5.6	0	0	0	
2821000	-----	Malin Midpoint Adjustment	CAGW	0	7.4	0	0	0	
2821000	-----	Eliminate State Income Tax Expense	WA	0	7.8	0	0	0	
2821000	-----	Washington Flow-Through: Eliminate State Income Tax Exp.	WA	0	7.8	(20,433)	0	(20,433)	
2821000	-----	Washington Flow-Through	WA	0	7.8	262,781	0	262,781	
2831000	-----	Environmental Remediation	WA	0	8.3	0	0	0	
Rate Base Reduction for Accumulated Deferred Income Tax: PowerTax/Normalized				0	242,348	0	242,348	242,348	
1901000	287203	DTA for AMT Tax	SO	0	7.2	349,402	0	349,402	
1901000	287289	DTA 425.130 Rogue River-Habitat Enhancem	CAGW	0	0	0	0	0	
1901000	287290	DTA 425.150 Lewis River- LWD Fund Liabil	CAGW	0	0	0	0	0	
1901000	287302	DTA-610.114 PMI EITF 04-06 PRE STRIPPING	JBE	0	0	0	0	0	
1901000	287310	DTA 705.210 Property Insurance(Injuries)	SO	0	0	0	0	0	
1901000	287323	DTA 505.400 Bonus Liab. Elec.-Cash Basis	SO	0	0	0	0	0	
1901000	287324	DTA 720.200 Deferred Comp. Accrual - Cas	SO	0	0	0	0	0	
1901000	287326	DTA 720.500 Severance Accrual - Cash Ba	SO	0	0	0	0	0	
1901000	287327	DTA 720.300 Pension/Retirement Accrual -	SO	0	0	0	0	0	
1901000	287329	DTA 720.400 SERP Accrual - Cash Basis	SO	0	0	0	0	0	
1901000	287332	DTA 505.600 Vacation Accrual-Cash Basis	SO	0	0	0	0	0	
1901000	287337	DTA 715.100 MCI F.O.G. WIRE LEASE	SG	0	0	0	0	0	
1901000	287338	DTA415.110 Def Reg Asset-Transmission Sr	SG	0	0	0	0	0	
1901000	287340	DTA 220.100 Bad Debts Allowance - Cash B	BADDEBT	0	0	0	0	0	
1901000	287341	DTA 910.530 Injuries & Damages Accrual -	SO	0	0	0	0	0	
1901000	287344	DTA 715.800 Redding Contract - Prepaid	CAGW	0	0	0	0	0	
1901000	287345	DTA 145.030 Distribution O&M Amort of Wr	SNPD	0	0	0	0	0	
1901000	287354	DTA 505.140 MISC CURRENT & ACCRUED LIAB	SO	0	0	0	0	0	
1901000	287357	DTA 715.350 OTHER ENVIROMENTAL LIABILI	SO	0	0	0	0	0	
1901000	287360	DTA 425.700 Special Assessment - DOE	TROJD	0	0	0	0	0	
1901000	287364	DTA 910.670 Merger Cost Amort	SO	0	0	0	0	0	
1901000	287373	DTA 910.580 Wasach workers comp reserve	SO	0	0	0	0	0	
1901000	287393	DTA 425.110 TENANT LEASE ALLOW - PSU CAL	CN	0	0	0	0	0	
1901000	287396	DTA425.110 Tenant Lease Allowances	SO	0	7.2	(76,958)	0	(76,958)	
1901000	287399	DTA 920.150 FAS 112	SO	0	0	0	0	0	
1901000	287402	DTA 415.801 CONTRA G	SG	0	0	0	0	0	
1901000	287413	DTA 720.550 ACCRUED CIC SEVERANCE	SO	0	4.8	21,904	0	21,904	
1901000	287415	DTA 205.200 M&S INV	SE	0	0	0	0	0	
1901000	287429	DTA 425.225 Duke Contract Novation	CAGW	0	0	0	0	0	
1901000	287433	DTA 425.295 BPA CONSERVATION DISCOUNT	CAEW	0	0	0	0	0	
1901000	287441	DTA 605.100 Trojan Decom Cost-Regulatory	TROJD	0	8.8	134,363	0	134,363	
1901000	287454	DTA 415.310 ENVN WA	WA	0	8.3	43,335	0	43,335	
1901000	287456	DTA 920.160 STOCK INCENTIVE PLAN	SO	0	0	0	0	0	
1901000	287457	DTA 920.170 EXEC STOCK OPTION PLAN	SO	0	0	0	0	0	
1901000	287467	DTA 210.105 Self Ins	SO	0	8.5	19,051	0	19,051	
1901000	287483	DTA 120.105 Willow Wind Account Receivab	WA	0	0	0	0	0	
1901000	287499	DTA - PMI Def Tax	SE	0	0	0	0	0	
2831000	287573	DTL 415.873 Deferred Excess NPC-WA Hydro	WA	0	3.2	(2,257,541)	0	(2,257,541)	
2831000	287576	DTL 415.822 RqAst UT	SO	0	0	0	0	0	
2831000	287582	DTL 415.825 Contra Pensn Reg Asset CTG_W	WA	0	0	0	0	0	
2831000	287591	DTL 415.301 Environmental Clean-up Accr	WA	0	8.3	165,366	0	165,366	
2831000	287613	DTL 605.100 Trojan Decommissioning Costs	TROJD	0	8.8	33,912	0	33,912	
2831000	287614	DTL 430.100 Weatherization	SO	0	4.6	(472,406)	0	(472,406)	
2831000	287616	DTL Interim provision reg assets/Liabil	SO	0	7.2	710,431	0	710,431	
2831000	287634	DTL 415.300 Environmental Clean-up Accru	SG	0	8.3	(361,534)	0	(361,534)	
2831000	287639	DTL 415.510 WA Disallowed Colstrip 3-Wri	WA	0	5.6	(238,507)	0	(238,507)	
2831000	287650	DTL 205.100 Coal Pile Inventory Adjustme	SE	0	0	0	0	0	
2831000	287654	DTL 425.260 Lakeview Buyout	CAGW	0	8.5	(290)	0	(290)	
2831000	287656	DTL 425.280 Joseph Settlement	CAGW	0	8.5	(104,120)	0	(104,120)	
2831000	287661	DTL 425.360 Hermiston Swap	CAGW	0	8.5	(396,374)	0	(396,374)	
2831000	287669	DTL 210.180 PRE MEM	SO	0	8.5	(67,931)	0	(67,931)	
2831000	287675	DTL 740.100 Post Merger Loss-Reacq Debt	SNP	0	0	0	0	0	
1901000	287681	DTL 920.110 BRIDGER EXTRACTION TAXES PAY	JBE	0	0	0	0	0	
2831000	287681	DTL 920.110 Bridger Extraction Taxes Pay	JBE	0	0	0	0	0	
2821000	287692	DTL 610.005N Sec 17	SO	0	0	0	0	0	
2820000	287704	DTL 105.143/165 Basis Diff - Intangibles	SO	0	0	0	0	0	
1901000	287706	DTL 610.100 COAL MINE DEVT PMI	JBE	0	0	0	0	0	
2831000	287706	DTL 610.100 COAL MINE DEVT PMI	JBE	0	0	0	0	0	
2831000	287708	DTL 210.200 PREPAID PROPERTY TAXES	GPS	0	8.5	(1,147,777)	0	(1,147,777)	
1901000	287719	DTL 910.910 PMI Sec. 471 Inv Adj	SE	0	7.2	(2,402)	0	(2,402)	
2831000	287719	DTL 910.910 PMI SEC. 471 INV ADJ	JBE	0	0	0	0	0	
1901000	287720	DTL 610.100 PMI DEVT COST AMORT	JBE	0	0	0	0	0	
2831000	287720	DTL 610.100 PMI DEVT COST AMORT	JBE	0	0	0	0	0	
1901000	287721	DTL 610.115 PMI OVERBURDEN REMOVAL	JBE	0	0	0	0	0	
2831000	287721	DTL 610.115 PMI OVERBURDEN REMOVAL	JBE	0	0	0	0	0	
1901000	287722	DTL 505.510 PMI VAC ACCRUAL	JBE	0	0	0	0	0	
2831000	287722	DTL 505.510 PMI VAC ACCRUAL	JBE	0	0	0	0	0	
1901000	287723	DTL 205.411 PMI SEC. 263A	JBE	0	0	0	0	0	
2831000	287723	DTL 205.411 PMI SEC. 263A	JBE	0	0	0	0	0	
1901000	287725	DTL 920.100 PMI RECLAMATION TRUST EARN	JBE	0	0	0	0	0	
2831000	287725	DTL 920.100 PMI RECLAMATION TRUST EARN	JBE	0	7.2	4,212,054	0	4,212,054	
2831000	287728	DTL 415.800 GRID WST	SG	0	0	0	0	0	
2831000	287730	DTL 610.143 WA LOW ENERGY PROGRAM	WA	0	3.2	(14,559)	0	(14,559)	
1901000	287735	DTL 910.905 PMI COST DEPLETION	JBE	0	0	0	0	0	
2831000	287735	DTL 910.905 PMI Cost Depletion	JBE	0	0	0	0	0	
2831000	287737	DTL 415.803 RTO Grid West N/R-W/O-WA	WA	0	0	0	0	0	
2831000	287762	DTL 705.260 Reg Asset	WA	0	4.8	(352,575)	0	(352,575)	
2831000	287763	DTL 715.720 NW Power	WA	0	3.2	(479,232)	0	(479,232)	
2821000	287765	DTL 610.095N Roll	SO	0	0	0	0	0	
2821000	287766	DTL 610.100N Amort	SO	0	0	0	0	0	
2831000	287779	DTL 415.850 Unrec PIt	CAGW	0	8.7	(386,866)	0	(386,866)	
2821000	287785	DTL 105.144 Sec 1031 Exchange - CWIP	SO	0	0	0	0	0	
2831000	287990	DTL - PMI Def Tax	SE	0	0	0	0	0	
1901000	-----	DTL 910.910 PMI Sec. 471 Inv Adj	JBE	0	7.2	6,501	0	6,501	
2831000	-----	Chehalis Reg Asset	WA	0	8.10	6,261,915	0	6,261,915	
2831000	-----	Eliminate State Income Tax Expense	WA	0	7.8	16,648	0	16,648	
2831000	-----	Washington Flow-Through	WA	0	NEW	(4,573,495)	0	(4,573,495)	
Rate Base Reduction for Accumulated Deferred Income Tax: Other				0	1,042,315	0	1,042,315	1,042,315	
Total Rate Base Reduction for Accumulated Deferred Income Tax				0	1,284,663	0	1,284,663	1,284,663	

Exhibit No. (RBD-3)
Tab B19

Exhibit No. (RF-6)
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C = A + B

FERC Account	Book-Tax Difference		Allocation Factor	A B C = A + B			
	#	Description		Unadjusted	Adjustments	Adjusted	
2821000	287008	ADIT - FEDERAL - PROPERTY, PLANT & EQUIP	SG	(336,597)	7.11	336,597	0
2821000	287605	DTL PP&E Powertax	DITBAL	(127,926,774)	7.11	127,926,774	0
1901000	287726	DTL PMI PP&E	JBE	(242,470)			(242,470)
2831000	287726	DTL PMI PP&E	JBE	(4,637,234)			(4,637,234)
2821000	-----	Accumulated Deferred Income Taxes - Property (WA)	WA	0	7.11	(138,136,570)	(138,136,570)
2821000	-----	SO2 Emission Allowances	WA	0	3.4	1,600,912	1,600,912
2821000	-----	Removal of Colstrip #3	CAGW	0	5.6	1,572,142	1,572,142
2821000	-----	Malin Midpoint Adjustment	CAGW	0	7.4	(510,417)	(510,417)
2821000	-----	Eliminate State Income Tax Expense	WA	0	7.8	1,095,830	1,095,830
2821000	-----	Washington Flow-Through: Eliminate State Income Tax Exp.	WA	0	7.8	20,433	20,433
2821000	-----	Washington Flow-Through	WA	0	7.8	(262,781)	(262,781)
2831000	-----	Environmental Remediation	WA	0	8.3	(46,890)	(46,890)
Rate Base Reduction for Accumulated Deferred Income Tax: PowerTax/Normalized				(133,143,075)		(6,403,970)	(139,547,045)
1901000	287203	DTA for AMT Tax	SO	349,402	7.2	(349,402)	0
1901000	287289	DTA 425.130 Rogue River-Habitat Enhancem	CAGW	1,763			1,763
1901000	287290	DTA 425.150 Lewis River- LWD Fund Liabil	CAGW	12,283			12,283
1901000	287302	DTA-610.114 PMI EITF 04-06 PRE STRIPPING	JBE	60,968			60,968
1901000	287310	DTA 705.210 Property Insurance(Injuries)	SO	128			128
1901000	287323	DTA 505.400 Bonus Liab. Elec.-Cash Basis	SO	115,247			115,247
1901000	287324	DTA 720.200 Deferred Comp. Accrual - Cas	SO	328,309			328,309
1901000	287326	DTA 720.500 Severance Accrual - Cash Ba	SO	21,769			21,769
1901000	287327	DTA 720.300 Pension/Retirement Accrual -	SO	67,645			67,645
1901000	287329	DTA 720.400 SERP Accrual - Cash Basis	SO	(6,687)			(6,687)
1901000	287332	DTA 505.600 Vacation Accrual-Cash Basis	SO	1,030,739			1,030,739
1901000	287337	DTA 715.100 MCI F.O.G. WIRE LEASE	SG	17,562			17,562
1901000	287338	DTA415.110 Def Reg Asset-Transmission Sr	SG	108,969			108,969
1901000	287340	DTA 220.100 Bad Debts Allowance - Cash B	BADDEBT	398,515			398,515
1901000	287341	DTA 910.530 Injuries & Damages Accrual -	SO	237,847			237,847
1901000	287344	DTA 715.800 Redding Contract - Prepaid	CAGW	320,802			320,802
1901000	287345	DTA 145.030 Distribution O&M Amort of Wr	SNPD	46,748			46,748
1901000	287354	DTA 505.140 MISC CURRENT & ACCRUED LIAB	SO	555,303			555,303
1901000	287357	DTA 715.350 OTHER ENVIROMENTAL LIABILI	SO	161,473			161,473
1901000	287360	DTA 425.700 Special Assessment - DOE	TROJD	6			6
1901000	287364	DTA 910.670 Merger Cost Amort	SO	28,884			28,884
1901000	287373	DTA 910.580 Wasach workers comp reserve	SO	127,380			127,380
1901000	287393	DTA 425.110 TENANT LEASE ALLOW - PSU CAL	CN	6,201			6,201
1901000	287396	DTA425.110 Tenant Lease Allowances	SO	(76,958)	7.2	76,958	0
1901000	287399	DTA 920.150 FAS 112	SO	264,622			264,622
1901000	287402	DTA 415.801 CONTRA G	SG	1,603			1,603
1901000	287413	DTA 720.550 ACCRUED CIC SEVERANCE	SO	21,904	4.8	(21,904)	0
1901000	287415	DTA 205.200 M&S INV	SE	281,830			281,830
1901000	287429	DTA 425.225 Duke Contract Novation	CAGW	158,181			158,181
1901000	287433	DTA 425.295 BPA CONSERVATION DISCOUNT	CAEW	58,496			58,496
1901000	287441	DTA 605.100 Trojan Decom Cost-Regulatory	TROJD	134,363	8.8	(134,363)	0
1901000	287454	DTA 415.310 ENVN WA	WA	43,335	8.3	(43,335)	0
1901000	287456	DTA 920.160 STOCK INCENTIVE PLAN	SO	75,104			75,104
1901000	287457	DTA 920.170 EXEC STOCK OPTION PLAN	SO	52,318			52,318
1901000	287467	DTA 210.105 Self Ins	SO	19,051	8.5	(19,051)	0
1901000	287483	DTA 120.105 Willow Wind Account Receivab	WA	1,664			1,664
1901000	287499	DTA - PMI Def Tax	SE	163,316			163,316
2831000	287573	DTL 415.873 Deferred Excess NPC-WA Hydro	WA	(2,257,541)	3.2	2,257,541	0
2831000	287576	DTL 415.822 RqAst UT	SO	(57,865)			(57,865)
2831000	287582	DTL 415.825 Contra Pensn Reg Asset CTG_W	WA	1,187,206			1,187,206
2831000	287591	DTL 415.301 Environmental Clean-up Accr	WA	165,366	8.3	(165,366)	0
2831000	287613	DTL 605.100 Trojan Decommissioning Costs	TROJD	33,912	8.8	(33,912)	0
2831000	287614	DTL 430.100 Weatherization	SO	(472,406)	4.6	472,406	0
2831000	287616	DTL Interim provision reg assets/Liabil	SO	710,431	7.2	(710,431)	0
2831000	287634	DTL 415.300 Environmental Clean-up Accru	SG	(361,534)	8.3	361,534	0
2831000	287639	DTL 415.510 WA Disallowed Colstrip 3-Wri	WA	(238,507)	5.6	238,507	0
2831000	287650	DTL 205.100 Coal Pile Inventory Adjustme	SE	(56,228)			(56,228)
2831000	287654	DTL 425.260 Lakeview Buyout	CAGW	(290)	8.5	290	0
2831000	287656	DTL 425.280 Joseph Settlement	CAGW	(104,120)	8.5	104,120	0
2831000	287661	DTL 425.360 Hermiston Swap	CAGW	(396,374)	8.5	396,374	0
2831000	287669	DTL 210.180 PRE MEM	SO	(67,930)	8.5	67,931	1
2831000	287675	DTL 740.100 Post Merger Loss-Reacq Debt	SNP	(452,731)			(452,731)
1901000	287681	DTL 920.110 BRIDGER EXTRACTION TAXES PAY	JBE	19,301			19,301
2831000	287681	DTL 920.110 Bridger Extraction Taxes Pay	JBE	451,294			451,294
2821000	287692	DTL 610.005N Sec 17	SO	58,730			58,730
2820000	287704	DTL 105.143/165 Basis Diff - Intangibles	SO	(409,536)			(409,536)
1901000	287706	DTL 610.100 COAL MINE DEVT PMI	JBE	16,312			16,312
2831000	287706	DTL 610.100 COAL MINE DEVT PMI	JBE	16,401			16,401
2831000	287708	DTL 210.200 PREPAID PROPERTY TAXES	GPS	(1,147,777)	8.5	1,147,777	0
1901000	287719	DTL 910.910 PMI Sec. 471 Inv Adj	SE	(2,402)	7.2	2,402	0
2831000	287719	DTL 910.910 PMI SEC. 471 INV ADJ	JBE	(104,731)			(104,731)
1901000	287720	DTL 610.100 PMI DEVT COST AMORT	JBE	(12,734)			(12,734)
2831000	287720	DTL 610.100 PMI DEVT COST AMORT	JBE	(3,010)			(3,010)
1901000	287721	DTL 610.115 PMI OVERBURDEN REMOVAL	JBE	1,863			1,863
2831000	287721	DTL 610.115 PMI OVERBURDEN REMOVAL	JBE	42,857			42,857
1901000	287722	DTL 505.510 PMI VAC ACCRUAL	JBE	2,701			2,701
2831000	287722	DTL 505.510 PMI VAC ACCRUAL	JBE	57,914			57,914
1901000	287723	DTL 205.411 PMI SEC. 263A	JBE	18,032			18,032
2831000	287723	DTL 205.411 PMI SEC. 263A	JBE	354,365			354,365
1901000	287725	DTL 920.100 PMI RECLAMATION TRUST EARN	JBE	176,229			176,229
2831000	287725	DTL 920.100 PMI RECLAMATION TRUST EARN	JBE	4,212,054	7.2	(4,212,054)	0
2831000	287728	DTL 415.800 GRID WST	SG	8,555			8,555
2831000	287730	DTL 610.143 WA LOW ENERGY PROGRAM	WA	(14,559)	3.2	14,559	0
1901000	287735	DTL 910.905 PMI COST DEPLETION	JBE	(1,747)			(1,747)
2831000	287735	DTL 910.905 PMI Cost Depletion	JBE	(29,955)			(29,955)
2831000	287737	DTL 415.803 RTO Grid West N/R-W/O-WA	WA	(43,794)			(43,794)
2831000	287762	DTL 705.260 Reg Asset	WA	(352,575)	4.8	352,575	0
2831000	287763	DTL 715.720 NW Power	WA	(479,232)	3.2	479,232	0
2821000	287765	DTL 610.095N Roll	SO	(434,249)			(434,249)
2821000	287766	DTL 610.100N Amort	SO	16,253			16,253
2831000	287779	DTL 415.850 Unrec Pitt	CAGW	(498,128)	8.7	386,866	(111,262)
2821000	287785	DTL 105.144 Sec 1031 Exchange - CWIP	SO	(3,095)			(3,095)
2831000	287990	DTL - PMI Def Tax	SE	(163,316)			(163,316)
1901000	-----	DTL 910.910 PMI Sec. 471 Inv Adj	JBE	0	7.2	(6,501)	(6,501)
2831000	-----	Chehalis Reg Asset	WA	0	8.10	(6,261,915)	(6,261,915)
2831000	-----	Eliminate State Income Tax Expense	WA	0	7.8	(16,648)	(16,648)
2831000	-----	Washington Flow-Through	WA	0			0
Rate Base Reduction for Accumulated Deferred Income Tax: Other				4,573,495		(5,615,810)	(1,042,315)
Total Rate Base Reduction for Accumulated Deferred Income Tax				(128,569,580)		(12,019,780)	(140,589,360)