

Item	Proceeding			Deferred Income Tax Expense	Accumulated Deferred Income Tax
	Docket #	Order #	Date		
Per Company Exhibit No. (RF-12)				25,993,904	(139,304,322)
Book-Tax Difference: Grid West Loan	UE-060703	ORDER 01	07/26/2006	(16,430)	(33,636)
Book-Tax Difference: Closure of Powerdale Hydroelectric Generating Plant	UE-070624	ORDER 01	10/24/2007	(205,218)	(111,262)
Book-Tax Difference: Pension Plan Modification	UE-090205	ORDER 09	12/16/2009	354,799	0
Book-Tax Difference: Deferred Costs for Chehalis Generating Plant	UE-090205	ORDER 09	12/16/2009	(1,050,000)	(6,261,915)
Book-Tax Difference: Medicare Deferred Tax Expense	-----	-----	-----	157,209	0
Other: Eliminate State Income Tax	-----	-----	-----	0	(17,023)
Subtotal: Commission Staff Adjustment 7.9				(759,640)	(6,423,836)
Commission Staff Adjustment 8.11	-----	-----	-----	0	(14,463,670)
Per Commission Staff Exhibit No. (KHB-6)				25,234,264	(160,191,828)