RESPONSE BPA-PG-13

			(2)	(3)	(4)	(5)	(6)	(7)		
	Other Deferred Credits	Page No	Account No. 253	Funct Method	Total	Production	Transmission	Distribution		
1	Miscellaneous credits (3 items)	269		PTDG	356,454	131,454	27,013	197,987	0	
2		269			0	0	0	0	0	
3	Accelerated cost recovery system	269			0	0	0	0	0	
4	tax benefit sale - amort. over	269			0	0	0	0	0	
5	service lives of related	269			0	0	0	0	0	
6	property	269		DIR-D	425,568	0	0	425,568	0	
7		269			0	0	0	0	0	
8	Investment tax credit sale -	269		DIR-D	0	0	0	0	0	
9	amortized over service lives	269			0	0	0	0	0	
10	of related property	269			0	0	0	0	0	
11		269			0	0	0	0	0	
12	Deferred premiums on power	269			0	0	0	0	0	
13	options sold	269		DIR-P	366,520	366,520	0	0	0	
14		269			0	0	0	0	0	
15	Deferred Liability for Transferred	269			0	0	0	0	0	
16	Non-Qualified Plan Benefits	269		LABOR	1,299,406	275,405	42,313	981,688	0	
17		269			0	0	0	0	0	
18	Post Retirement Medical	269		LABOR	17,365,678	3,680,604	565,485	13,119,589	0	
19		269			0	0	0	0	0	
20	Post Retirement Life	269		LABOR	7,325,659	1,552,652	238,548	5,534,459	0	
21		269			0	0	0	0	0	
22	Health Retirement Account	269		LABOR	5,600,172	1,186,940	182,360	4,230,872	0	
23		269			0	0	0	0	0	
24		269			0	0	0	0	0	
25		269			0	0	0	0	0	
26		269			0	0	0	0	0	
27		269			0	0	0	0	0	
28		269			0	0	0	0	0	
29		269			0	0	0	0	0	
30		269			0	0	0	0	0	
31		269			0	0	0	0	0	
32		269			0	0	0	0	0	
		269			0	0	0	0	0	
		269			0	0	0	0	0	
		269			0	0	0	0	0	
		269			0	0	0	0	0	
		269			0	0	0	0	0	
		269			0	0	0	0	0	
	Total				32,739,457	7,193,575	1,055,719	24,490,163	0	32,739,457