

## TBL Detailed Statement of Revenues and Expenses

Through the Month Ended September 30, 2006 as of September 30, 2006  
Preliminary/ Unaudited

	A	B	C	D	E <Note 1	F	G	H	I
	Actuals: FY 2003	Actuals: FY 2004	Actuals: FY 2005	Actuals: FYTD 2005	Rate Case: FY 2006	Target SOY: FY 2006	Actuals: FYTD 2006	Forecast: Current EOY	FYTD Actuals per Forecast
<b>Operating Revenues</b>									
1 <b>Sales</b>	\$521,496	\$503,068	\$500,030	\$500,030	\$595,190	\$590,222	\$604,914	\$594,926	102%
2 <b>Miscellaneous Revenues</b>	31,221	32,868	27,353	27,353	30,302	24,953	35,808	34,267	104%
3 <b>Inter-Business Unit Revenues</b>	110,884	108,123	107,147	107,147	102,870	112,916	143,207	139,828	102%
4 <b>Total Operating Revenues</b>	663,601	644,059	634,530	634,530	728,361	728,092	783,928	769,021	102%
<b>Operating Expenses</b>									
<b>Transmission Operations</b>									
<b>TBL System Operations</b>									
5 INFORMATION TECHNOLOGY	6,100	5,758	977	977	10,130	23	1,298	1,552	84%
6 POWER SYSTEM DISPATCHING	8,222	8,364	8,188	8,188	9,800	9,342	8,271	8,318	99%
7 CONTROL CENTER SUPPORT	6,263	7,859	8,431	8,431	7,770	9,237	9,265	8,916	104%
8 TECHNICAL OPERATIONS	2,720	3,020	2,769	2,769	3,620	3,365	3,204	3,154	102%
9 SUBSTATION OPERATIONS	17,661	17,793	17,265	17,265	18,193	16,561	18,193	18,113	100%
10 <b>Sub-Total</b>	40,966	42,795	37,629	37,629	49,513	38,528	40,232	40,053	100%
<b>TBL Scheduling</b>									
11 MANAGEMENT SUPERVISION & ADMINISTRATION	1,567	1,043	617	617	356	600	845	796	106%
12 RESERVATIONS	267	273	263	263	300	321	394	350	113%
13 PRE-SCHEDULING	531	509	575	575	740	629	652	657	99%
14 REAL-TIME SCHEDULING	2,903	3,114	3,456	3,456	3,206	4,024	3,583	3,540	101%
15 SCHEDULING TECHNICAL SUPPORT	2,472	8,078	4,199	4,199	6,215	4,977	1,953	2,331	84%
16 SCHEDULING AFTER-THE-FACT	513	568	404	404	653	332	306	334	91%
17 <b>Sub-Total</b>	8,253	13,585	9,514	9,514	11,470	10,882	7,733	8,007	97%
<b>TBL Marketing and Business Support</b>									
18 TRANSMISSION SALES	2,037	1,849	2,085	2,085		2,500	2,371	2,235	106%
19 MKTG EXECUTIVE OFFICE						966	572	560	102%
20 MKTG INTERNAL OPERATIONS	398	310	540	540	1,060	874	668	653	102%
21 MKTG TRANSMISSION FINANCE	670	399	663	663	760	2,205	1,776	1,677	106%
22 MKTG CONTRACT MANAGEMENT	3,578	1,667	1,842	1,842	2,007	1,913	1,577	1,460	108%
23 MKTG TRANSMISSION BILLING	1,515	1,451	1,552	1,552	2,006	2,787	2,835	2,658	107%
24 MKTG BUSINESS STRAT & ASSESS	353	2,274	2,575	2,575	2,192	1	433	117	369%
25 MARKETING IT SUPPORT	5,443	2,214	98	98	2,585	5	503	516	98%
26 MARKETING AND SALES		102	745	745	2,243		618	614	101%
27 METER DATA	1,800	1,353	919	919	1,922	1,252			
28 <b>Marketing Sub-Total</b>	15,793	11,619	11,019	11,019	14,775	12,502	11,352	10,490	108%
29 EXECUTIVE AND ADMIN SERVICES	4,939	6,609	5,578	5,578	9,944	4,561	5,354	5,529	97%
30 STAFF MANAGEMENT (HR)	504	268	483	483	416		(431)	(431)	100%
31 LEGAL SUPPORT	1,606	1,501	1,632	1,632		2,013	1,629	2,013	81%
32 TBL INTERNAL GENERAL & ADMINISTRATIVE	1,208	2,389	5,435	5,435	3,098	5,688	9,323	8,308	112%
33 SUPPORT FOR SHARED SERVICES PRODUCTS	14	4	1	1					
34 AIRCRAFT SERVICES	611	797	736	736	743	1,059	723	1,101	66%
35 LOGISTICS SERVICES	2,224	3,539	4,054	4,054	3,700	3,254	3,685	3,686	100%
36 SECURITY ENHANCEMENTS	722	894	401	401	1,007	382	950	682	139%
37 <b>Business Support Sub-Total</b>	11,829	16,000	18,318	18,318	18,908	16,958	21,234	20,887	102%
38 <b>Transmission Operations Sub-Total</b>	76,840	83,998	76,480	76,480	94,666	78,870	80,552	79,438	101%

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	Actuals: FY 2003	Actuals: FY 2004	Actuals: FY 2005	Actuals: FYTD 2005	Rate Case: FY 2006	Target SOY: FY 2006	Actuals: FYTD 2006	Forecast: Current EOY	FYTD Actuals per Forecast	
<b>Transmission Maintenance</b>										
<b>TBL System Maintenance</b>										
39	NON-ELECTRIC MAINTENANCE	6,054	6,454	7,321	7,321	9,244	7,799	9,587	9,881	97%
40	SUBSTATION MAINTENANCE	16,511	16,413	16,249	16,249	14,810	16,202	19,903	18,410	108%
41	TRANSMISSION LINE MAINTENANCE	17,101	16,327	15,731	15,731	16,290	17,688	18,989	16,206	117%
42	SYSTEM PROTECTION CONTROL MAINTENANCE	7,524	8,056	8,621	8,621	8,080	8,987	10,460	9,429	111%
43	POWER SYSTEM CONTROL MAINTENANCE	7,358	7,845	7,791	7,791	8,110	8,177	8,682	8,920	97%
44	JOINT COST MAINTENANCE	95	121	208	208		196	111	107	103%
45	SYSTEM MAINTENANCE MANAGEMENT	7,472	6,196	6,427	6,427	6,120	7,141	3,533	4,294	82%
46	ROW MAINTENANCE	8,220	8,120	8,758	8,758	13,465	12,369	11,377	14,054	81%
47	HEAVY MOBILE EQUIP MAINT	1,072	1,277	1,927	1,927	1,278	2,141	135	2,806	5%
48	TECHNICAL TRAINING	2,782	2,639	2,462	2,462	2,969	2,578	2,319	2,519	92%
49	<b>Sub-Total</b>	<b>74,189</b>	<b>73,447</b>	<b>75,496</b>	<b>75,496</b>	<b>80,366</b>	<b>83,277</b>	<b>85,096</b>	<b>86,627</b>	<b>98%</b>
<b>TBL Environmental Operations</b>										
50	ENVIRONMENTAL POLICY/PLANNING	1,092	1,129	1,028	1,028	1,286	1,250	1,056	1,250	84%
51	ENVIRONMENTAL ANALYSIS	163	33	26	26			45	38	118%
52	POLLUTION PREVENTION AND ABATEMENT	2,813	2,867	3,008	3,008	3,290	3,465	2,799	2,929	96%
53	<b>Sub-Total</b>	<b>4,068</b>	<b>4,029</b>	<b>4,062</b>	<b>4,062</b>	<b>4,576</b>	<b>4,714</b>	<b>3,900</b>	<b>4,217</b>	<b>92%</b>
54	<b>Transmission Maintenance Sub-Total</b>	<b>78,257</b>	<b>77,475</b>	<b>79,557</b>	<b>79,557</b>	<b>84,942</b>	<b>87,991</b>	<b>88,996</b>	<b>90,844</b>	<b>98%</b>
<b>Transmission Engineering</b>										
<b>TBL System Development</b>										
55	RESEARCH & DEVELOPMENT	1,860	1,887	2,362	2,362	3,331	3,330	2,997	1,900	158%
56	TSD PLANNING AND ANALYSIS	2,299	2,401	2,770	2,770	1,524	2,555	3,743	3,323	113%
57	CAPITAL TO EXPENSE TRANSFER	1,146	14,902	4,490	4,490	4,000	4,000	6,625	7,076	94%
58	REGULATORY & REGION ASSOC FEES		703	850	850	700	1,100	354	530	67%
59	<b>Sub-Total</b>	<b>5,305</b>	<b>19,893</b>	<b>10,472</b>	<b>10,472</b>	<b>9,555</b>	<b>10,985</b>	<b>13,719</b>	<b>12,830</b>	<b>107%</b>
60	<b>Transmission Engineering Sub-Total</b>	<b>5,305</b>	<b>19,893</b>	<b>10,472</b>	<b>10,472</b>	<b>9,555</b>	<b>10,985</b>	<b>13,719</b>	<b>12,830</b>	<b>107%</b>
<b>TBL Transmission Acquisition and Ancillary Services</b>										
<b>TBL BBL Acquisition and Ancillary Products and Services</b>										
61	ANCILLARY SERVICES PAYMENTS	79,781	67,505	64,341	64,341	64,485	65,228	67,980	65,950	103%
62	OTHER PAYMENTS TO PBL	3,915	3,877	3,848	3,848	3,544	3,554	3,775	3,775	100%
63	STATION SERVICES PAYMENTS	1,700	4,701	4,700	4,700	3,200	3,200	3,202	3,203	100%
64	<b>Sub-Total</b>	<b>85,396</b>	<b>76,084</b>	<b>72,889</b>	<b>72,889</b>	<b>71,229</b>	<b>71,982</b>	<b>74,957</b>	<b>72,928</b>	<b>103%</b>
<b>TBL Non-BBL Acquisition and Ancillary Products and Services &lt;Note 2</b>										
65	LEASED FACILITIES	5,097	3,105	4,418	4,418	12,614	11,656	5,115	11,662	44%
66	GENERAL TRANSFER AGREEMENTS (settlement)	397	722	624	624	912	912	648	597	109%
67	NON-BBL ANCILLARY SERVICES	123	67	1,379	1,379	8,660	8,660	7,864	7,448	106%
68	<b>Sub-Total</b>	<b>5,617</b>	<b>3,894</b>	<b>6,420</b>	<b>6,420</b>	<b>22,186</b>	<b>21,228</b>	<b>13,627</b>	<b>19,707</b>	<b>69%</b>
69	<b>TBL Trans. Acquisition and Ancillary Services Sub-Tota</b>	<b>91,013</b>	<b>79,977</b>	<b>79,310</b>	<b>79,310</b>	<b>93,415</b>	<b>93,210</b>	<b>88,584</b>	<b>92,635</b>	<b>96%</b>
<b>Transmission Reimbursables</b>										
<b>TBL Reimbursables</b>										
70	EXTERNAL REIMBURSABLE SERVICES	7,299	6,375	10,717	10,717	10,000	8,265	23,050	17,667	130%
71	INTERNAL REIMBURSABLE SERVICES	890	1,977	749	749		1,735	1,006	1,133	89%
72	<b>Sub-Total</b>	<b>8,190</b>	<b>8,352</b>	<b>11,466</b>	<b>11,466</b>	<b>10,000</b>	<b>10,000</b>	<b>24,056</b>	<b>18,800</b>	<b>128%</b>
73	<b>Transmission Reimbursables Sub-Total</b>	<b>8,190</b>	<b>8,352</b>	<b>11,466</b>	<b>11,466</b>	<b>10,000</b>	<b>10,000</b>	<b>24,056</b>	<b>18,800</b>	<b>128%</b>
<b>BPA Internal Support</b>										
74	Additional Post-Retirement Contribution	17,550	15,450	13,250	13,250	11,550	11,550	11,600	11,550	100%
75	Corporate G & A (excludes direct project support)	22,693	25,253	54,100	54,100	27,559	68,654	66,796	67,300	99%
76	Shared Services (excludes direct proj sup)	27,227	21,913	7,484	7,484	26,221		1		
77	<b>BPA Internal Support Subtotal</b>	<b>67,470</b>	<b>62,616</b>	<b>74,834</b>	<b>74,834</b>	<b>65,330</b>	<b>80,204</b>	<b>78,397</b>	<b>78,850</b>	<b>99%</b>

**TBL Detailed Statement of Revenues and Expenses**Through the Month Ended September 30, 2006 as of September 30, 2006  
Preliminary/ UnauditedData Source: EPM Data Warehouse  
% of Year Lapsed = 100%

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	Actuals: FY 2003	Actuals: FY 2004	Actuals: FY 2005	Actuals: FYTD 2005	Rate Case: FY 2006	Target SOY: FY 2006	Actuals: FYTD 2006	Forecast: Current EOY	FYTD Actuals per Forecast
<b>Other Income, Expense, and Adjustments</b>									
78 Bad Debt Expense	3	531	487	487			903	886	102%
79 Other Income, Expenses, Adjustments	(830)	(4,539)	(578)	(578)			(2,104)	(97)	-1969%
80 Capital Projects with Expense Accounts									
81 Undistributed Reduction									
82 Non-Federal Debt Service <Note 2		1,191	1,555	1,555	(2,680)	(2,680)	5,770	(1,033)	759%
83 Depreciation	171,130	188,918	189,452	189,452	195,884	183,396	171,264	173,700	99%
84 Amortization <Note 2		24	49	49			94	268	35%
85 <b>Total Operating Expenses</b>	<b>497,378</b>	<b>518,438</b>	<b>523,085</b>	<b>523,085</b>	<b>551,112</b>	<b>541,977</b>	<b>550,231</b>	<b>547,121</b>	<b>101%</b>
86 <b>Net Operating Revenues (Expenses)</b>	<b>166,224</b>	<b>125,620</b>	<b>111,445</b>	<b>111,445</b>	<b>177,249</b>	<b>186,114</b>	<b>233,697</b>	<b>221,900</b>	<b>105%</b>
<b>Interest Expense</b>									
Interest on Federal Investment									
87 Appropriated	65,279	61,778	48,150	48,150	48,047	46,429	46,435	46,435	100%
88 Capitalization Adjustment	(19,786)	(20,444)	(18,968)	(18,968)	(18,968)	(18,968)	(18,968)	(18,968)	100%
89 Gross Bonds Interest Expense	155,282	112,101	103,318	103,318	122,862	106,924	99,184	99,224	100%
90 Interest Earned on BPA Fund	(14,307)	(10,587)	(8,890)	(8,890)	(11,136)	(11,044)	(13,517)	(12,375)	109%
91 Debt Service Reassignment Interest		15,503	25,080	25,080	25,656	33,079	32,827	32,800	100%
92 AFUDC	(17,472)	(20,528)	(12,936)	(12,936)	(14,753)	(10,219)	(9,201)	(9,000)	102%
93 <b>Net Interest Expense</b>	<b>168,996</b>	<b>137,822</b>	<b>135,754</b>	<b>135,754</b>	<b>151,708</b>	<b>146,201</b>	<b>136,761</b>	<b>138,116</b>	<b>99%</b>
94 <b>Total Expenses</b>	<b>666,373</b>	<b>656,261</b>	<b>658,838</b>	<b>658,838</b>	<b>702,820</b>	<b>688,178</b>	<b>686,992</b>	<b>685,237</b>	<b>100%</b>
95 <b>Net Revenues (Expenses) from Continuing Operations</b>	<b>(2,772)</b>	<b>(12,202)</b>	<b>(24,309)</b>	<b>(24,309)</b>	<b>25,541</b>	<b>39,913</b>	<b>96,937</b>	<b>83,784</b>	<b>116%</b>
96 <b>Net Revenues (Expenses)</b>	<b>(\$2,772)</b>	<b>(\$12,202)</b>	<b>(\$24,309)</b>	<b>(\$24,309)</b>	<b>\$25,541</b>	<b>\$39,913</b>	<b>\$96,937</b>	<b>\$83,784</b>	<b>116%</b>

<1 The TBL groupings of expenses by programs and sub-programs for FY 2006 estimates, developed as part of the FY 2006 Rate Case, are reconstituted to match the programs and sub-programs groupings shown on this report.

<2 Beginning in FY 2004, consolidated actuals reflect the inclusion of transactions associated with a Variable Interest Entity (VIES), which is in accordance with the FASB Interpretation No. 46 (FIN 46) that is effective as of December, 2003. VIES information is not included in rate case, budget and forecast data.