

Crosswalk from Agency Net Revenue to PBL Net Revenue from Continuing Operations

August 14, 2003
(\$ in Millions)

Agency Net Revenue	\$486	→	Pg. 1 Aug. 14th Third Quarter Review, line 3 Current Forecast without FAS 133
Total ENW Debt Service Savings	(457)	→	Pg. 2 Aug. 14 th Third Quarter Review, included in line 12, difference between column B and C
PBL Share of ENW Debt Service Savings	+ 157	→	Pg. 3 Aug 14 th Third Quarter Review, Difference between rate case & Accounting record debt service ENW, Current Year Forecast column
FAS 133 Mark-to-market	+ 46	→	Pg. 2 of Aug. 14 th Third Quarter Review, line 2, column C
Corporate Share of Interest Credit	<u>(4)</u>	→	Pg. 2 of Aug. 14 th Third Quarter Review, included in line 18, column C
PBL Net Revenue from Continuing Operations	\$228	→	Pg. 3. of Aug. 14 th Third Quarter Review, Current Year Forecast

BPA Power Business Line

Crosswalk from PBL Net Revenue from Continuing Operations to PBL Adjusted Net Revenue

August 14, 2003

(\$ in Millions)

PBL Net Revenue from Continuing Operations	\$228
FAS: 133: Accounting for Derivative Instruments and Hedging Activities	(46)
Debt Service Energy Northwest Per Accounting Record	+ 409
Debt Service Energy Northwest Per Rate Case	(566)
IOU Settlement	<u>0</u>
Adjusted Net Revenue	<u>\$25</u>

→ Pg. 3 Aug. 14th Third Quarter Review, Current Year Forecast

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