



Form letter and Data Table for Mailing to Contractors

There are 165 distinct contractors (vendors) who will be sent printed packets.
They collectively manage 353 projects through 634 currently-issued contracts



Department of Energy
Bonneville Power Administration
P.O.Box 3621
Portland, Oregon 97208-3621

Environment, Fish and Wildlife

August 15, 2003

In reply refer to: KEWB-4

APPLIED ARCHAEOLOGICAL RESEARCH (APPL ARCHAEOLOGICAL)
4001 NE HALSEY
SUITE 3
PORTLAND OR 97232

As part of our efforts to accurately account for and track the financial performance of fish & wildlife contracts, the Bonneville Power Administration (BPA) is required to report all contract performance that occurs within this fiscal year or earlier (before September 30, 2003), but will not be billed until October 1, 2003 or later. This reporting will assure that we accurately record expenses in the appropriate fiscal year, thus creating clarity between the work accomplished in FY 2003, with applicable expenses, and the work accomplished in FY 2004. This distinction is particularly important in light of BPA's need to closely manage the Fish and Wildlife Program within accrual limits, and the heightened standards for reporting of financial assets and liabilities recommended by our independent auditor, PriceWaterhouseCoopers.

To accurately capture FY 2003 Fish & Wildlife Program costs, BPA is requesting your assistance in identifying a detailed listing of all contract work and expenses that meet the following criteria. Note that **both** of the following criteria must be met before an accrual may be processed for unbilled contract performance:

1. There must have been actual contract performance (services rendered or goods received) in FY 2003 or earlier (prior to September 30, 2003).
2. The invoice for the contract performance in question will not be received by BPA before the close of business on September 30, 2003. The work will be invoiced in the first months of FY 2004.

Again, if either of the above criteria is not true, then an accrual should not be reported. Do not double count expenses by including costs in the accrual estimate that have already been billed to BPA or will be before Sept. 30th, or including expenses for work that takes place after Sept. 30. These costs will be invoiced and included in FY 2004.

In order to facilitate uniform reporting, please indicate the accrual estimate for each contract listed on the attached form. If you have a contract that meets the criteria listed above, but is not listed, please add it to the form. If separate invoices will be submitted for multiple performance periods on a contract, please provide an estimate for each individual invoice. For example, if you anticipate submitting an invoice for the month of August 2003 and an invoice for September 2003, list each of these performance periods and the corresponding estimate of the invoice amount. The performance period for an invoice is the period of time when the invoiced work was performed. Accurately indicating the performance period will allow BPA to match the accrual estimate to the actual invoice when it is submitted.

Please include in your accrual estimate all of the costs that you anticipate will be invoiced to

BPA for work occurring before Sept. 30th, including appropriate indirect costs and any subcontractor costs. Please be as accurate as possible in making the accrual estimate. Failure to accurately capture year-end accruals will have a detrimental impact on the Fish & Wildlife program. Under-estimating the accrual amount could result in the necessity of using FY 2004 funds to pay for work accomplished in FY 2003. Over-estimating the accrual amount could result in improperly tying up FY 2003 funds for your project that could be used by other projects, undermining the overall program. Not reporting an estimate has the same effect as under-estimating the accrual. The accuracy of your best estimate of the accruals is extremely important, as our auditors (PriceWaterhouseCoopers) will be reviewing these estimates later in the fiscal year.

Remember that your year-end accrual estimate counts against your contract spending cap (Council defined spending limit). If you have a contract with the spending cap clause you will not be allowed to accrue greater than that allowed under the cap. If your contract does not yet have the spending cap clause, we are asking that you make every attempt to not exceed the Council defined spending limit. The Council defined spending limit is the amount used for the spending cap. Each of our F&W contractors contributes to ensuring the F&W Program does not exceed its overall cap of \$139 million. If you anticipate the year-end accrual will result in the spending cap (Council defined spending limit) being exceeded for your contract, please contact your BPA project manager/COTR immediately to resolve this issue.

Please return the completed and signed form to BPA, ATTN: KEWB-4/Accrual Estimates, by September 16, 2003. The form may be faxed to BPA at (503) 230-3049, however we request that the original form still be mailed to BPA. Your attention to detail and cooperation is essential and appreciated. Reports are available at the following location on the BPA website at to assist you in calculating your accrual estimate:

http://www.efw.bpa.gov/cgi-bin/FW/Info_For_Fish_Wildlife_Contractors.cgi

BPA is also considering comments regarding our draft Policy Manual for Fish and Wildlife contracts, available at the website shown above. Comments on the draft Manual are due by September 12. (The comment period has been extended to allow adequate time for comment.)

If you have questions, please contact Tracy Hursh at (503) 230-4532 or Bryan Crawford at (503) 230-5130.

Sincerely,

A handwritten signature in black ink, appearing to read "Scott R. Hampton", written over a horizontal line.

Scott R. Hampton
Manager, Finance, Budget and Information Technology

**Contract Accruals for Work Performed but Not Billed Through September 30, 2003
For Fish and Wildlife Contracts with the Bonneville Power Administration**

**APPLIED ARCHAEOLOGICAL RESEARCH (APPL ARCHAEOLOGICAL)
4001 NE HALSEY
SUITE 3
PORTLAND OR 97232
Phone: (503) 281-9451**

| Project Number COTR | Contract Number (Release) | Contract Title | Accrual Performance Period | Estimated Accrual Amount |
|------------------------|------------------------------|--|----------------------------------|--------------------------------|
| 200105300 BOSS | 00006388(00001) | DUNCAN CREEK CULTURAL RESOURCES SURVEY | | |
| 199802100 BOSS | 00006388(00011) | GLACIER DITCH/ EVANS CREEK CULTURAL RESOURCES | | |
| 200205300 BOSS | 00006388(00045) | 2002-053-00 ASSESS SALMONIDS IN ASOTIN CREEK WATERSHED | | |

I certify that the above services were performed in FY2003 and that an invoice will not be submitted to BPA for payment by September 30, 2003.

All of the following criteria must be met before an accrual may be processed for unbilled contract performance:

1. There must have been actual contract performance (services rendered or goods received) in FY 2003 (October 1, 2002 through September 30, 2003).
2. The invoice will not be received by BPA by close of business on September 30, 2003.

Again, if either of the above criteria is not true, then an accrual should not be reported.

Since All the above conditions have been met, these expenditures should be accrued as FY2003 business.

Signed

Date:



Department of Energy
Bonneville Power Administration
P.O.Box 3621
Portland, Oregon 97208-3621

Environment, Fish and Wildlife

August 15, 2003

In reply refer to: KEWB-4

ASOTIN COUNTY CONSERVATION DISTRICT (CLARKSTON)
720 SIXTH ST #B
CLARKSTON WA 99403-2001

As part of our efforts to accurately account for and track the financial performance of fish & wildlife contracts, the Bonneville Power Administration (BPA) is required to report all contract performance that occurs within this fiscal year or earlier (before September 30, 2003), but will not be billed until October 1, 2003 or later. This reporting will assure that we accurately record expenses in the appropriate fiscal year, thus creating clarity between the work accomplished in FY 2003, with applicable expenses, and the work accomplished in FY 2004. This distinction is particularly important in light of BPA's need to closely manage the Fish and Wildlife Program within accrual limits, and the heightened standards for reporting of financial assets and liabilities recommended by our independent auditor, PriceWaterhouseCoopers.

To accurately capture FY 2003 Fish & Wildlife Program costs, BPA is requesting your assistance in identifying a detailed listing of all contract work and expenses that meet the following criteria. Note that **both** of the following criteria must be met before an accrual may be processed for unbilled contract performance:

1. There must have been actual contract performance (services rendered or goods received) in FY 2003 or earlier (prior to September 30, 2003).
2. The invoice for the contract performance in question will not be received by BPA before the close of business on September 30, 2003. The work will be invoiced in the first months of FY 2004.

Again, if either of the above criteria is not true, then an accrual should not be reported. Do not double count expenses by including costs in the accrual estimate that have already been billed to BPA or will be before Sept. 30th, or including expenses for work that takes place after Sept. 30. These costs will be invoiced and included in FY 2004.

In order to facilitate uniform reporting, please indicate the accrual estimate for each contract listed on the attached form. If you have a contract that meets the criteria listed above, but is not listed, please add it to the form. If separate invoices will be submitted for multiple performance periods on a contract, please provide an estimate for each individual invoice. For example, if you anticipate submitting an invoice for the month of August 2003 and an invoice for September 2003, list each of these performance periods and the corresponding estimate of the invoice amount. The performance period for an invoice is the period of time when the invoiced work was performed. Accurately indicating the performance period will allow BPA to match the accrual estimate to the actual invoice when it is submitted.

Please include in your accrual estimate all of the costs that you anticipate will be invoiced to

BPA for work occurring before Sept. 30th, including appropriate indirect costs and any subcontractor costs. Please be as accurate as possible in making the accrual estimate. Failure to accurately capture year-end accruals will have a detrimental impact on the Fish & Wildlife program. Under-estimating the accrual amount could result in the necessity of using FY 2004 funds to pay for work accomplished in FY 2003. Over-estimating the accrual amount could result in improperly tying up FY 2003 funds for your project that could be used by other projects, undermining the overall program. Not reporting an estimate has the same effect as under-estimating the accrual. The accuracy of your best estimate of the accruals is extremely important, as our auditors (PriceWaterhouseCoopers) will be reviewing these estimates later in the fiscal year.

Remember that your year-end accrual estimate counts against your contract spending cap (Council defined spending limit). If you have a contract with the spending cap clause you will not be allowed to accrue greater than that allowed under the cap. If your contract does not yet have the spending cap clause, we are asking that you make every attempt to not exceed the Council defined spending limit. The Council defined spending limit is the amount used for the spending cap. Each of our F&W contractors contributes to ensuring the F&W Program does not exceed its overall cap of \$139 million. If you anticipate the year-end accrual will result in the spending cap (Council defined spending limit) being exceeded for your contract, please contact your BPA project manager/COTR immediately to resolve this issue.

Please return the completed and signed form to BPA, ATTN: KEWB-4/Accrual Estimates, by September 16, 2003. The form may be faxed to BPA at (503) 230-3049, however we request that the original form still be mailed to BPA. Your attention to detail and cooperation is essential and appreciated. Reports are available at the following location on the BPA website at to assist you in calculating your accrual estimate:

http://www.efw.bpa.gov/cgi-bin/FW/Info_For_Fish_Wildlife_Contractors.cgi

BPA is also considering comments regarding our draft Policy Manual for Fish and Wildlife contracts, available at the website shown above. Comments on the draft Manual are due by September 12. (The comment period has been extended to allow adequate time for comment.)

If you have questions, please contact Tracy Hursh at (503) 230-4532 or Bryan Crawford at (503) 230-5130.

Sincerely,

A handwritten signature in black ink, appearing to read "Scott R. Hampton", written over a horizontal line.

Scott R. Hampton
Manager, Finance, Budget and Information Technology

**Contract Accruals for Work Performed but Not Billed Through September 30, 2003
For Fish and Wildlife Contracts with the Bonneville Power Administration**

**ASOTIN COUNTY CONSERVATION DISTRICT (CLARKSTON)
720 SIXTH ST #B
CLARKSTON WA 99403-2001
Phone: (509) 758-8012**

| Project Number COTR | Contract Number (Release) | Contract Title | Accrual Performance Period | Estimated Accrual Amount |
|------------------------|------------------------------|---|----------------------------|--------------------------|
| 199401805 WELCH | 00006233() | 1997-086-00 ASOTIN WATERSHED UPLAND BMP'S | | |
| 199401805 WELCH | 00006420() | 1999-060-00 ASOTIN COUNTY CONSERVATION DISTRICT WATERSHED UPLAND | | |
| 199401805 WELCH | 00006422() | 1998-047-00 ASOTIN WATERSHED INFORMATION & EDUCATION | | |
| 199401805 WELCH | 00007965() | 1999-002-00 ASOTIN WATERSHED PROJECT IMPLEMENTATION | | |
| 199401805 WELCH | 00011847() | 1999-060-00 ASOTIN COUNTY SIX-YEAR DIRECT SEED PROGRAM | | |
| 200205000 WELCH | 00011919() | 2002-050-00 COUSE AND TENMILE CREEKS SIX-YEAR DIRECT SEED PROGRAM | | |
| 200205000 WELCH | 00011997() | 2002-050-00 COUSE AND TENMILE RIPARIAN RESTORATION PROGRAM | | |
| 200205000 WELCH | 00012522() | 2002-050-00 COUSE AND TENMILE PROJECT IMPLEMENTATION | | |
| 199401805 WELCH | 00006230() | 1999-054-00 ASOTIN CREEK INSTREAM PROJECT MONITORING | | |
| 199401805 WELCH | 00006202() | 2000-067-00 ASOTIN CREEK CHANNEL, FLOODPLAIN/RIPARIAN RESTORATION | | |
| 199401805 WELCH | 00006228() | 2000-054-00 ASOTIN CREEK RIPARIAN FENCING | | |

I certify that the above services were performed in FY2003 and that an invoice will not be submitted to BPA for payment by September 30, 2003.

All of the following criteria must be met before an accrual may be processed for unbilled contract performance:

1. There must have been actual contract performance (services rendered or goods received) in FY 2003 (October 1, 2002 through September 30, 2003).
2. The invoice will not be received by BPA by close of business on September 30, 2003.

Again, if either of the above criteria is not true, then an accrual should not be reported.

Since All the above conditions have been met, these expenditures should be accrued as FY2003 business.

Signed

Date:



Department of Energy
Bonneville Power Administration
P.O.Box 3621
Portland, Oregon 97208-3621

Environment, Fish and Wildlife

August 15, 2003

In reply refer to: KEWB-4

BIOANALYSTS INC (BOISE)
1117 E PLAZA DRIVE #A
EAGLE ID 83616

As part of our efforts to accurately account for and track the financial performance of fish & wildlife contracts, the Bonneville Power Administration (BPA) is required to report all contract performance that occurs within this fiscal year or earlier (before September 30, 2003), but will not be billed until October 1, 2003 or later. This reporting will assure that we accurately record expenses in the appropriate fiscal year, thus creating clarity between the work accomplished in FY 2003, with applicable expenses, and the work accomplished in FY 2004. This distinction is particularly important in light of BPA's need to closely manage the Fish and Wildlife Program within accrual limits, and the heightened standards for reporting of financial assets and liabilities recommended by our independent auditor, PriceWaterhouseCoopers.

To accurately capture FY 2003 Fish & Wildlife Program costs, BPA is requesting your assistance in identifying a detailed listing of all contract work and expenses that meet the following criteria. Note that **both** of the following criteria must be met before an accrual may be processed for unbilled contract performance:

1. There must have been actual contract performance (services rendered or goods received) in FY 2003 or earlier (prior to September 30, 2003).
2. The invoice for the contract performance in question will not be received by BPA before the close of business on September 30, 2003. The work will be invoiced in the first months of FY 2004.

Again, if either of the above criteria is not true, then an accrual should not be reported. Do not double count expenses by including costs in the accrual estimate that have already been billed to BPA or will be before Sept. 30th, or including expenses for work that takes place after Sept. 30. These costs will be invoiced and included in FY 2004.

In order to facilitate uniform reporting, please indicate the accrual estimate for each contract listed on the attached form. If you have a contract that meets the criteria listed above, but is not listed, please add it to the form. If separate invoices will be submitted for multiple performance periods on a contract, please provide an estimate for each individual invoice. For example, if you anticipate submitting an invoice for the month of August 2003 and an invoice for September 2003, list each of these performance periods and the corresponding estimate of the invoice amount. The performance period for an invoice is the period of time when the invoiced work was performed. Accurately indicating the performance period will allow BPA to match the accrual estimate to the actual invoice when it is submitted.

Please include in your accrual estimate all of the costs that you anticipate will be invoiced to

BPA for work occurring before Sept. 30th, including appropriate indirect costs and any subcontractor costs. Please be as accurate as possible in making the accrual estimate. Failure to accurately capture year-end accruals will have a detrimental impact on the Fish & Wildlife program. Under-estimating the accrual amount could result in the necessity of using FY 2004 funds to pay for work accomplished in FY 2003. Over-estimating the accrual amount could result in improperly tying up FY 2003 funds for your project that could be used by other projects, undermining the overall program. Not reporting an estimate has the same effect as under-estimating the accrual. The accuracy of your best estimate of the accruals is extremely important, as our auditors (PriceWaterhouseCoopers) will be reviewing these estimates later in the fiscal year.

Remember that your year-end accrual estimate counts against your contract spending cap (Council defined spending limit). If you have a contract with the spending cap clause you will not be allowed to accrue greater than that allowed under the cap. If your contract does not yet have the spending cap clause, we are asking that you make every attempt to not exceed the Council defined spending limit. The Council defined spending limit is the amount used for the spending cap. Each of our F&W contractors contributes to ensuring the F&W Program does not exceed its overall cap of \$139 million. If you anticipate the year-end accrual will result in the spending cap (Council defined spending limit) being exceeded for your contract, please contact your BPA project manager/COTR immediately to resolve this issue.

Please return the completed and signed form to BPA, ATTN: KEWB-4/Accrual Estimates, by September 16, 2003. The form may be faxed to BPA at (503) 230-3049, however we request that the original form still be mailed to BPA. Your attention to detail and cooperation is essential and appreciated. Reports are available at the following location on the BPA website at to assist you in calculating your accrual estimate:

http://www.efw.bpa.gov/cgi-bin/FW/Info_For_Fish_Wildlife_Contractors.cgi

BPA is also considering comments regarding our draft Policy Manual for Fish and Wildlife contracts, available at the website shown above. Comments on the draft Manual are due by September 12. (The comment period has been extended to allow adequate time for comment.)

If you have questions, please contact Tracy Hursh at (503) 230-4532 or Bryan Crawford at (503) 230-5130.

Sincerely,

A handwritten signature in black ink, appearing to read "Scott R. Hampton", written over a horizontal line.

Scott R. Hampton
Manager, Finance, Budget and Information Technology

**Contract Accruals for Work Performed but Not Billed Through September 30, 2003
For Fish and Wildlife Contracts with the Bonneville Power Administration**

**BIOANALYSTS INC (BOISE)
1117 E PLAZA DRIVE #A
EAGLE ID 83616
Phone: (208) 383-3401**

| Project Number COTR | Contract Number (Release) | Contract Title | Accrual Performance Period | Estimated Accrual Amount |
|------------------------|---------------------------|--|----------------------------|--------------------------|
| 200301700 BEATY | 00014744(00002) | 2003-017-00 INTERGATED STATUS & EFFECTIVENESS MONITORING PROGRAM | | |
| 200301700 BEATY | 00014744(00001) | 2003-017-00 INTEGRATED STATUS & EFFECTIVENESS MONITORING PROGRAM | | |
| 199601700 GEISELMAN | 00011373() | 1996-017-00 TECHNICAL SUPPORT FOR PATH PROCESS | | |

I certify that the above services were performed in FY2003 and that an invoice will not be submitted to BPA for payment by September 30, 2003.

All of the following criteria must be met before an accrual may be processed for unbilled contract performance:

1. There must have been actual contract performance (services rendered or goods received) in FY 2003 (October 1, 2002 through September 30, 2003).
2. The invoice will not be received by BPA by close of business on September 30, 2003.

Again, if either of the above criteria is not true, then an accrual should not be reported.

Since All the above conditions have been met, these expenditures should be accrued as FY2003 business.

Signed

Date:



Department of Energy
Bonneville Power Administration
P.O.Box 3621
Portland, Oregon 97208-3621

Environment, Fish and Wildlife

August 15, 2003

In reply refer to: KEWB-4

BIOMARK INC (MERIDIAN)
149 SOUTH ADKINS WAY
SUITE 104
MERIDIAN ID 83642

As part of our efforts to accurately account for and track the financial performance of fish & wildlife contracts, the Bonneville Power Administration (BPA) is required to report all contract performance that occurs within this fiscal year or earlier (before September 30, 2003), but will not be billed until October 1, 2003 or later. This reporting will assure that we accurately record expenses in the appropriate fiscal year, thus creating clarity between the work accomplished in FY 2003, with applicable expenses, and the work accomplished in FY 2004. This distinction is particularly important in light of BPA's need to closely manage the Fish and Wildlife Program within accrual limits, and the heightened standards for reporting of financial assets and liabilities recommended by our independent auditor, PriceWaterhouseCoopers.

To accurately capture FY 2003 Fish & Wildlife Program costs, BPA is requesting your assistance in identifying a detailed listing of all contract work and expenses that meet the following criteria. Note that **both** of the following criteria must be met before an accrual may be processed for unbilled contract performance:

1. There must have been actual contract performance (services rendered or goods received) in FY 2003 or earlier (prior to September 30, 2003).
2. The invoice for the contract performance in question will not be received by BPA before the close of business on September 30, 2003. The work will be invoiced in the first months of FY 2004.

Again, if either of the above criteria is not true, then an accrual should not be reported. Do not double count expenses by including costs in the accrual estimate that have already been billed to BPA or will be before Sept. 30th, or including expenses for work that takes place after Sept. 30. These costs will be invoiced and included in FY 2004.

In order to facilitate uniform reporting, please indicate the accrual estimate for each contract listed on the attached form. If you have a contract that meets the criteria listed above, but is not listed, please add it to the form. If separate invoices will be submitted for multiple performance periods on a contract, please provide an estimate for each individual invoice. For example, if you anticipate submitting an invoice for the month of August 2003 and an invoice for September 2003, list each of these performance periods and the corresponding estimate of the invoice amount. The performance period for an invoice is the period of time when the invoiced work was performed. Accurately indicating the performance period will allow BPA to match the accrual estimate to the actual invoice when it is submitted.

Please include in your accrual estimate all of the costs that you anticipate will be invoiced to

BPA for work occurring before Sept. 30th, including appropriate indirect costs and any subcontractor costs. Please be as accurate as possible in making the accrual estimate. Failure to accurately capture year-end accruals will have a detrimental impact on the Fish & Wildlife program. Under-estimating the accrual amount could result in the necessity of using FY 2004 funds to pay for work accomplished in FY 2003. Over-estimating the accrual amount could result in improperly tying up FY 2003 funds for your project that could be used by other projects, undermining the overall program. Not reporting an estimate has the same effect as under-estimating the accrual. The accuracy of your best estimate of the accruals is extremely important, as our auditors (PriceWaterhouseCoopers) will be reviewing these estimates later in the fiscal year.

Remember that your year-end accrual estimate counts against your contract spending cap (Council defined spending limit). If you have a contract with the spending cap clause you will not be allowed to accrue greater than that allowed under the cap. If your contract does not yet have the spending cap clause, we are asking that you make every attempt to not exceed the Council defined spending limit. The Council defined spending limit is the amount used for the spending cap. Each of our F&W contractors contributes to ensuring the F&W Program does not exceed its overall cap of \$139 million. If you anticipate the year-end accrual will result in the spending cap (Council defined spending limit) being exceeded for your contract, please contact your BPA project manager/COTR immediately to resolve this issue.

Please return the completed and signed form to BPA, ATTN: KEWB-4/Accrual Estimates, by September 16, 2003. The form may be faxed to BPA at (503) 230-3049, however we request that the original form still be mailed to BPA. Your attention to detail and cooperation is essential and appreciated. Reports are available at the following location on the BPA website at to assist you in calculating your accrual estimate:

http://www.efw.bpa.gov/cgi-bin/FW/Info_For_Fish_Wildlife_Contractors.cgi

BPA is also considering comments regarding our draft Policy Manual for Fish and Wildlife contracts, available at the website shown above. Comments on the draft Manual are due by September 12. (The comment period has been extended to allow adequate time for comment.)

If you have questions, please contact Tracy Hursh at (503) 230-4532 or Bryan Crawford at (503) 230-5130.

Sincerely,

A handwritten signature in black ink, appearing to read "Scott R. Hampton", written over a horizontal line.

Scott R. Hampton
Manager, Finance, Budget and Information Technology

**Contract Accruals for Work Performed but Not Billed Through September 30, 2003
For Fish and Wildlife Contracts with the Bonneville Power Administration**

**BIOMARK INC (MERIDIAN)
149 SOUTH ADKINS WAY
SUITE 104
MERIDIAN ID 83642
Phone: (208) 378-4900**

| Project Number COTR | Contract Number (Release) | Contract Title | Accrual Performance Period | Estimated Accrual Amount |
|--------------------------------|--------------------------------------|--|---------------------------------------|-------------------------------------|
| 200100300 FODREA | 00011286() | 2001-003-00 Adult Pit Detection System Installations | | |

I certify that the above services were performed in FY2003 and that an invoice will not be submitted to BPA for payment by September 30, 2003.

All of the following criteria must be met before an accrual may be processed for unbilled contract performance:

1. There must have been actual contract performance (services rendered or goods received) in FY 2003 (October 1, 2002 through September 30, 2003).
2. The invoice will not be received by BPA by close of business on September 30, 2003.

Again, if either of the above criteria is not true, then an accrual should not be reported.

Since All the above conditions have been met, these expenditures should be accrued as FY2003 business.

Signed

Date:



Department of Energy
Bonneville Power Administration
P.O.Box 3621
Portland, Oregon 97208-3621

Environment, Fish and Wildlife

August 15, 2003

In reply refer to: KEWB-4

BIO-OREGON INC (WARRENTON)
PO BOX 429
WARRENTON OR 97146

As part of our efforts to accurately account for and track the financial performance of fish & wildlife contracts, the Bonneville Power Administration (BPA) is required to report all contract performance that occurs within this fiscal year or earlier (before September 30, 2003), but will not be billed until October 1, 2003 or later. This reporting will assure that we accurately record expenses in the appropriate fiscal year, thus creating clarity between the work accomplished in FY 2003, with applicable expenses, and the work accomplished in FY 2004. This distinction is particularly important in light of BPA's need to closely manage the Fish and Wildlife Program within accrual limits, and the heightened standards for reporting of financial assets and liabilities recommended by our independent auditor, PriceWaterhouseCoopers.

To accurately capture FY 2003 Fish & Wildlife Program costs, BPA is requesting your assistance in identifying a detailed listing of all contract work and expenses that meet the following criteria. Note that **both** of the following criteria must be met before an accrual may be processed for unbilled contract performance:

1. There must have been actual contract performance (services rendered or goods received) in FY 2003 or earlier (prior to September 30, 2003).
2. The invoice for the contract performance in question will not be received by BPA before the close of business on September 30, 2003. The work will be invoiced in the first months of FY 2004.

Again, if either of the above criteria is not true, then an accrual should not be reported. Do not double count expenses by including costs in the accrual estimate that have already been billed to BPA or will be before Sept. 30th, or including expenses for work that takes place after Sept. 30. These costs will be invoiced and included in FY 2004.

In order to facilitate uniform reporting, please indicate the accrual estimate for each contract listed on the attached form. If you have a contract that meets the criteria listed above, but is not listed, please add it to the form. If separate invoices will be submitted for multiple performance periods on a contract, please provide an estimate for each individual invoice. For example, if you anticipate submitting an invoice for the month of August 2003 and an invoice for September 2003, list each of these performance periods and the corresponding estimate of the invoice amount. The performance period for an invoice is the period of time when the invoiced work was performed. Accurately indicating the performance period will allow BPA to match the accrual estimate to the actual invoice when it is submitted.

Please include in your accrual estimate all of the costs that you anticipate will be invoiced to

BPA for work occurring before Sept. 30th, including appropriate indirect costs and any subcontractor costs. Please be as accurate as possible in making the accrual estimate. Failure to accurately capture year-end accruals will have a detrimental impact on the Fish & Wildlife program. Under-estimating the accrual amount could result in the necessity of using FY 2004 funds to pay for work accomplished in FY 2003. Over-estimating the accrual amount could result in improperly tying up FY 2003 funds for your project that could be used by other projects, undermining the overall program. Not reporting an estimate has the same effect as under-estimating the accrual. The accuracy of your best estimate of the accruals is extremely important, as our auditors (PriceWaterhouseCoopers) will be reviewing these estimates later in the fiscal year.

Remember that your year-end accrual estimate counts against your contract spending cap (Council defined spending limit). If you have a contract with the spending cap clause you will not be allowed to accrue greater than that allowed under the cap. If your contract does not yet have the spending cap clause, we are asking that you make every attempt to not exceed the Council defined spending limit. The Council defined spending limit is the amount used for the spending cap. Each of our F&W contractors contributes to ensuring the F&W Program does not exceed its overall cap of \$139 million. If you anticipate the year-end accrual will result in the spending cap (Council defined spending limit) being exceeded for your contract, please contact your BPA project manager/COTR immediately to resolve this issue.

Please return the completed and signed form to BPA, ATTN: KEWB-4/Accrual Estimates, by September 16, 2003. The form may be faxed to BPA at (503) 230-3049, however we request that the original form still be mailed to BPA. Your attention to detail and cooperation is essential and appreciated. Reports are available at the following location on the BPA website at to assist you in calculating your accrual estimate:

http://www.efw.bpa.gov/cgi-bin/FW/Info_For_Fish_Wildlife_Contractors.cgi

BPA is also considering comments regarding our draft Policy Manual for Fish and Wildlife contracts, available at the website shown above. Comments on the draft Manual are due by September 12. (The comment period has been extended to allow adequate time for comment.)

If you have questions, please contact Tracy Hursh at (503) 230-4532 or Bryan Crawford at (503) 230-5130.

Sincerely,

A handwritten signature in black ink, appearing to read "Scott R. Hampton", written over a horizontal line.

Scott R. Hampton
Manager, Finance, Budget and Information Technology

**Contract Accruals for Work Performed but Not Billed Through September 30, 2003
For Fish and Wildlife Contracts with the Bonneville Power Administration**

**BIO-OREGON INC (WARRENTON)
PO BOX 429
WARRENTON OR 97146**

| Project Number COTR | Contract Number (Release) | Contract Title | Accrual Performance Period | Estimated Accrual Amount |
|------------------------------------|--|---|---|---|
| 200105500 LOFY | 00007695() | 2001-055-00 NUTRIENT ENHANCEMENT STUDIES - BIO-OREGON, INC. | | |

I certify that the above services were performed in FY2003 and that an invoice will not be submitted to BPA for payment by September 30, 2003.

All of the following criteria must be met before an accrual may be processed for unbilled contract performance:

1. There must have been actual contract performance (services rendered or goods received) in FY 2003 (October 1, 2002 through September 30, 2003).
2. The invoice will not be received by BPA by close of business on September 30, 2003.

Again, if either of the above criteria is not true, then an accrual should not be reported.

Since All the above conditions have been met, these expenditures should be accrued as FY2003 business.

Signed

Date:



Department of Energy
Bonneville Power Administration
P.O.Box 3621
Portland, Oregon 97208-3621

Environment, Fish and Wildlife

August 15, 2003

In reply refer to: KEWB-4

BURNS PAIUTE TRIBE (BURNS PAIUTE TRIBE)
HC-71 100 PASIGO ST
BURNS OR 97720

As part of our efforts to accurately account for and track the financial performance of fish & wildlife contracts, the Bonneville Power Administration (BPA) is required to report all contract performance that occurs within this fiscal year or earlier (before September 30, 2003), but will not be billed until October 1, 2003 or later. This reporting will assure that we accurately record expenses in the appropriate fiscal year, thus creating clarity between the work accomplished in FY 2003, with applicable expenses, and the work accomplished in FY 2004. This distinction is particularly important in light of BPA's need to closely manage the Fish and Wildlife Program within accrual limits, and the heightened standards for reporting of financial assets and liabilities recommended by our independent auditor, PriceWaterhouseCoopers.

To accurately capture FY 2003 Fish & Wildlife Program costs, BPA is requesting your assistance in identifying a detailed listing of all contract work and expenses that meet the following criteria. Note that **both** of the following criteria must be met before an accrual may be processed for unbilled contract performance:

1. There must have been actual contract performance (services rendered or goods received) in FY 2003 or earlier (prior to September 30, 2003).
2. The invoice for the contract performance in question will not be received by BPA before the close of business on September 30, 2003. The work will be invoiced in the first months of FY 2004.

Again, if either of the above criteria is not true, then an accrual should not be reported. Do not double count expenses by including costs in the accrual estimate that have already been billed to BPA or will be before Sept. 30th, or including expenses for work that takes place after Sept. 30. These costs will be invoiced and included in FY 2004.

In order to facilitate uniform reporting, please indicate the accrual estimate for each contract listed on the attached form. If you have a contract that meets the criteria listed above, but is not listed, please add it to the form. If separate invoices will be submitted for multiple performance periods on a contract, please provide an estimate for each individual invoice. For example, if you anticipate submitting an invoice for the month of August 2003 and an invoice for September 2003, list each of these performance periods and the corresponding estimate of the invoice amount. The performance period for an invoice is the period of time when the invoiced work was performed. Accurately indicating the performance period will allow BPA to match the accrual estimate to the actual invoice when it is submitted.

Please include in your accrual estimate all of the costs that you anticipate will be invoiced to

BPA for work occurring before Sept. 30th, including appropriate indirect costs and any subcontractor costs. Please be as accurate as possible in making the accrual estimate. Failure to accurately capture year-end accruals will have a detrimental impact on the Fish & Wildlife program. Under-estimating the accrual amount could result in the necessity of using FY 2004 funds to pay for work accomplished in FY 2003. Over-estimating the accrual amount could result in improperly tying up FY 2003 funds for your project that could be used by other projects, undermining the overall program. Not reporting an estimate has the same effect as under-estimating the accrual. The accuracy of your best estimate of the accruals is extremely important, as our auditors (PriceWaterhouseCoopers) will be reviewing these estimates later in the fiscal year.

Remember that your year-end accrual estimate counts against your contract spending cap (Council defined spending limit). If you have a contract with the spending cap clause you will not be allowed to accrue greater than that allowed under the cap. If your contract does not yet have the spending cap clause, we are asking that you make every attempt to not exceed the Council defined spending limit. The Council defined spending limit is the amount used for the spending cap. Each of our F&W contractors contributes to ensuring the F&W Program does not exceed its overall cap of \$139 million. If you anticipate the year-end accrual will result in the spending cap (Council defined spending limit) being exceeded for your contract, please contact your BPA project manager/COTR immediately to resolve this issue.

Please return the completed and signed form to BPA, ATTN: KEWB-4/Accrual Estimates, by September 16, 2003. The form may be faxed to BPA at (503) 230-3049, however we request that the original form still be mailed to BPA. Your attention to detail and cooperation is essential and appreciated. Reports are available at the following location on the BPA website at to assist you in calculating your accrual estimate:

http://www.efw.bpa.gov/cgi-bin/FW/Info_For_Fish_Wildlife_Contractors.cgi

BPA is also considering comments regarding our draft Policy Manual for Fish and Wildlife contracts, available at the website shown above. Comments on the draft Manual are due by September 12. (The comment period has been extended to allow adequate time for comment.)

If you have questions, please contact Tracy Hursh at (503) 230-4532 or Bryan Crawford at (503) 230-5130.

Sincerely,

A handwritten signature in black ink, appearing to read "Scott R. Hampton", with a long horizontal line extending to the left.

Scott R. Hampton
Manager, Finance, Budget and Information Technology

**Contract Accruals for Work Performed but Not Billed Through September 30, 2003
For Fish and Wildlife Contracts with the Bonneville Power Administration**

**BURNS PAIUTE TRIBE (BURNS PAIUTE TRIBE)
HC-71 100 PASIGO ST
BURNS OR 97720
Phone: (541) 573-2088**

| Project Number COTR | Contract Number (Release) | Contract Title | Accrual Performance Period | Estimated Accrual Amount |
|------------------------|------------------------------|--|----------------------------|--------------------------|
| 200000900 DEHERRERA | 00004855() | 2000-009-00 LOGAN VALLEY WILDLIFE MITIGATION | | |
| 200002700 DEHERRERA | 00004050() | 2000-027-00 ACQUISITION OF MALHEUR WILDLIFE MITIGATION SITE | | |
| 199701900 LOFY | 00006313() | 1997-019-00 EVAL. LIFE HISTORY OF NEED OF NATIVE SALMONID IN THE | | |

I certify that the above services were performed in FY2003 and that an invoice will not be submitted to BPA for payment by September 30, 2003.

All of the following criteria must be met before an accrual may be processed for unbilled contract performance:

1. There must have been actual contract performance (services rendered or goods received) in FY 2003 (October 1, 2002 through September 30, 2003).
2. The invoice will not be received by BPA by close of business on September 30, 2003.

Again, if either of the above criteria is not true, then an accrual should not be reported.

Since All the above conditions have been met, these expenditures should be accrued as FY2003 business.

Signed

Date:



Department of Energy
Bonneville Power Administration
P.O.Box 3621
Portland, Oregon 97208-3621

Environment, Fish and Wildlife

August 15, 2003

In reply refer to: KEWB-4

CASCADE PACIFIC RESC CONSV & DEVL INC (CORVALLIS)
305 SW C ST #5
CORVALLIS OR 97333

As part of our efforts to accurately account for and track the financial performance of fish & wildlife contracts, the Bonneville Power Administration (BPA) is required to report all contract performance that occurs within this fiscal year or earlier (before September 30, 2003), but will not be billed until October 1, 2003 or later. This reporting will assure that we accurately record expenses in the appropriate fiscal year, thus creating clarity between the work accomplished in FY 2003, with applicable expenses, and the work accomplished in FY 2004. This distinction is particularly important in light of BPA's need to closely manage the Fish and Wildlife Program within accrual limits, and the heightened standards for reporting of financial assets and liabilities recommended by our independent auditor, PriceWaterhouseCoopers.

To accurately capture FY 2003 Fish & Wildlife Program costs, BPA is requesting your assistance in identifying a detailed listing of all contract work and expenses that meet the following criteria. Note that **both** of the following criteria must be met before an accrual may be processed for unbilled contract performance:

1. There must have been actual contract performance (services rendered or goods received) in FY 2003 or earlier (prior to September 30, 2003).
2. The invoice for the contract performance in question will not be received by BPA before the close of business on September 30, 2003. The work will be invoiced in the first months of FY 2004.

Again, if either of the above criteria is not true, then an accrual should not be reported. Do not double count expenses by including costs in the accrual estimate that have already been billed to BPA or will be before Sept. 30th, or including expenses for work that takes place after Sept. 30. These costs will be invoiced and included in FY 2004.

In order to facilitate uniform reporting, please indicate the accrual estimate for each contract listed on the attached form. If you have a contract that meets the criteria listed above, but is not listed, please add it to the form. If separate invoices will be submitted for multiple performance periods on a contract, please provide an estimate for each individual invoice. For example, if you anticipate submitting an invoice for the month of August 2003 and an invoice for September 2003, list each of these performance periods and the corresponding estimate of the invoice amount. The performance period for an invoice is the period of time when the invoiced work was performed. Accurately indicating the performance period will allow BPA to match the accrual estimate to the actual invoice when it is submitted.

Please include in your accrual estimate all of the costs that you anticipate will be invoiced to

BPA for work occurring before Sept. 30th, including appropriate indirect costs and any subcontractor costs. Please be as accurate as possible in making the accrual estimate. Failure to accurately capture year-end accruals will have a detrimental impact on the Fish & Wildlife program. Under-estimating the accrual amount could result in the necessity of using FY 2004 funds to pay for work accomplished in FY 2003. Over-estimating the accrual amount could result in improperly tying up FY 2003 funds for your project that could be used by other projects, undermining the overall program. Not reporting an estimate has the same effect as under-estimating the accrual. The accuracy of your best estimate of the accruals is extremely important, as our auditors (PriceWaterhouseCoopers) will be reviewing these estimates later in the fiscal year.

Remember that your year-end accrual estimate counts against your contract spending cap (Council defined spending limit). If you have a contract with the spending cap clause you will not be allowed to accrue greater than that allowed under the cap. If your contract does not yet have the spending cap clause, we are asking that you make every attempt to not exceed the Council defined spending limit. The Council defined spending limit is the amount used for the spending cap. Each of our F&W contractors contributes to ensuring the F&W Program does not exceed its overall cap of \$139 million. If you anticipate the year-end accrual will result in the spending cap (Council defined spending limit) being exceeded for your contract, please contact your BPA project manager/COTR immediately to resolve this issue.

Please return the completed and signed form to BPA, ATTN: KEWB-4/Accrual Estimates, by September 16, 2003. The form may be faxed to BPA at (503) 230-3049, however we request that the original form still be mailed to BPA. Your attention to detail and cooperation is essential and appreciated. Reports are available at the following location on the BPA website at to assist you in calculating your accrual estimate:

http://www.efw.bpa.gov/cgi-bin/FW/Info_For_Fish_Wildlife_Contractors.cgi

BPA is also considering comments regarding our draft Policy Manual for Fish and Wildlife contracts, available at the website shown above. Comments on the draft Manual are due by September 12. (The comment period has been extended to allow adequate time for comment.)

If you have questions, please contact Tracy Hursh at (503) 230-4532 or Bryan Crawford at (503) 230-5130.

Sincerely,

A handwritten signature in black ink, appearing to read "Scott R. Hampton", written over a horizontal line.

Scott R. Hampton
Manager, Finance, Budget and Information Technology

**Contract Accruals for Work Performed but Not Billed Through September 30, 2003
For Fish and Wildlife Contracts with the Bonneville Power Administration**

**CASCADE PACIFIC RESC CONSV & DEVL INC (CORVALLIS)
305 SW C ST #5
CORVALLIS OR 97333
Phone: (541) 758-4807**

| Project Number COTR | Contract Number (Release) | Contract Title | Accrual Performance Period | Estimated Accrual Amount |
|--------------------------------|--------------------------------------|-------------------------------------|---------------------------------------|-------------------------------------|
| 199607000 BAUGHER | 00004117() | 1996-70-00 MCKENZIE FOCUS WATERSHED | | |

I certify that the above services were performed in FY2003 and that an invoice will not be submitted to BPA for payment by September 30, 2003.

All of the following criteria must be met before an accrual may be processed for unbilled contract performance:

1. There must have been actual contract performance (services rendered or goods received) in FY 2003 (October 1, 2002 through September 30, 2003).
2. The invoice will not be received by BPA by close of business on September 30, 2003.

Again, if either of the above criteria is not true, then an accrual should not be reported.

Since All the above conditions have been met, these expenditures should be accrued as FY2003 business.

Signed

Date:



Department of Energy
Bonneville Power Administration
P.O.Box 3621
Portland, Oregon 97208-3621

Environment, Fish and Wildlife

August 15, 2003

In reply refer to: KEWB-4

CH2M HILL INC (BELLEVUE)
2300 NW WALNUT BLVD
CORVALLIS OR 97333

As part of our efforts to accurately account for and track the financial performance of fish & wildlife contracts, the Bonneville Power Administration (BPA) is required to report all contract performance that occurs within this fiscal year or earlier (before September 30, 2003), but will not be billed until October 1, 2003 or later. This reporting will assure that we accurately record expenses in the appropriate fiscal year, thus creating clarity between the work accomplished in FY 2003, with applicable expenses, and the work accomplished in FY 2004. This distinction is particularly important in light of BPA's need to closely manage the Fish and Wildlife Program within accrual limits, and the heightened standards for reporting of financial assets and liabilities recommended by our independent auditor, PriceWaterhouseCoopers.

To accurately capture FY 2003 Fish & Wildlife Program costs, BPA is requesting your assistance in identifying a detailed listing of all contract work and expenses that meet the following criteria. Note that **both** of the following criteria must be met before an accrual may be processed for unbilled contract performance:

1. There must have been actual contract performance (services rendered or goods received) in FY 2003 or earlier (prior to September 30, 2003).
2. The invoice for the contract performance in question will not be received by BPA before the close of business on September 30, 2003. The work will be invoiced in the first months of FY 2004.

Again, if either of the above criteria is not true, then an accrual should not be reported. Do not double count expenses by including costs in the accrual estimate that have already been billed to BPA or will be before Sept. 30th, or including expenses for work that takes place after Sept. 30. These costs will be invoiced and included in FY 2004.

In order to facilitate uniform reporting, please indicate the accrual estimate for each contract listed on the attached form. If you have a contract that meets the criteria listed above, but is not listed, please add it to the form. If separate invoices will be submitted for multiple performance periods on a contract, please provide an estimate for each individual invoice. For example, if you anticipate submitting an invoice for the month of August 2003 and an invoice for September 2003, list each of these performance periods and the corresponding estimate of the invoice amount. The performance period for an invoice is the period of time when the invoiced work was performed. Accurately indicating the performance period will allow BPA to match the accrual estimate to the actual invoice when it is submitted.

Please include in your accrual estimate all of the costs that you anticipate will be invoiced to

BPA for work occurring before Sept. 30th, including appropriate indirect costs and any subcontractor costs. Please be as accurate as possible in making the accrual estimate. Failure to accurately capture year-end accruals will have a detrimental impact on the Fish & Wildlife program. Under-estimating the accrual amount could result in the necessity of using FY 2004 funds to pay for work accomplished in FY 2003. Over-estimating the accrual amount could result in improperly tying up FY 2003 funds for your project that could be used by other projects, undermining the overall program. Not reporting an estimate has the same effect as under-estimating the accrual. The accuracy of your best estimate of the accruals is extremely important, as our auditors (PriceWaterhouseCoopers) will be reviewing these estimates later in the fiscal year.

Remember that your year-end accrual estimate counts against your contract spending cap (Council defined spending limit). If you have a contract with the spending cap clause you will not be allowed to accrue greater than that allowed under the cap. If your contract does not yet have the spending cap clause, we are asking that you make every attempt to not exceed the Council defined spending limit. The Council defined spending limit is the amount used for the spending cap. Each of our F&W contractors contributes to ensuring the F&W Program does not exceed its overall cap of \$139 million. If you anticipate the year-end accrual will result in the spending cap (Council defined spending limit) being exceeded for your contract, please contact your BPA project manager/COTR immediately to resolve this issue.

Please return the completed and signed form to BPA, ATTN: KEWB-4/Accrual Estimates, by September 16, 2003. The form may be faxed to BPA at (503) 230-3049, however we request that the original form still be mailed to BPA. Your attention to detail and cooperation is essential and appreciated. Reports are available at the following location on the BPA website at to assist you in calculating your accrual estimate:

http://www.efw.bpa.gov/cgi-bin/FW/Info_For_Fish_Wildlife_Contractors.cgi

BPA is also considering comments regarding our draft Policy Manual for Fish and Wildlife contracts, available at the website shown above. Comments on the draft Manual are due by September 12. (The comment period has been extended to allow adequate time for comment.)

If you have questions, please contact Tracy Hursh at (503) 230-4532 or Bryan Crawford at (503) 230-5130.

Sincerely,

A handwritten signature in black ink, appearing to read "Scott R. Hampton", written over a horizontal line.

Scott R. Hampton
Manager, Finance, Budget and Information Technology

**Contract Accruals for Work Performed but Not Billed Through September 30, 2003
For Fish and Wildlife Contracts with the Bonneville Power Administration**

**CH2M HILL INC (BELLEVUE)
2300 NW WALNUT BLVD
CORVALLIS OR 97333**

| Project Number COTR | Contract Number (Release) | Contract Title | Accrual Performance Period | Estimated Accrual Amount |
|--------------------------------|--------------------------------------|---|---------------------------------------|---|
| 198811500 BYRNES | 00000347(00008) | 1988-115-03 YAKAMA HATCHERY - CLE ELUM WELL FIELD DEVELOPMENT | | |

I certify that the above services were performed in FY2003 and that an invoice will not be submitted to BPA for payment by September 30, 2003.

All of the following criteria must be met before an accrual may be processed for unbilled contract performance:

1. There must have been actual contract performance (services rendered or goods received) in FY 2003 (October 1, 2002 through September 30, 2003).
2. The invoice will not be received by BPA by close of business on September 30, 2003.

Again, if either of the above criteria is not true, then an accrual should not be reported.

Since All the above conditions have been met, these expenditures should be accrued as FY2003 business.

Signed

Date:



Department of Energy
Bonneville Power Administration
P.O.Box 3621
Portland, Oregon 97208-3621

Environment, Fish and Wildlife

August 15, 2003

In reply refer to: KEWB-4

CLATSOP CTY ECONOMIC DEVL CNCL (ASTORIA)
2001 MARINE DR #253
ASTORIA OR 97103

As part of our efforts to accurately account for and track the financial performance of fish & wildlife contracts, the Bonneville Power Administration (BPA) is required to report all contract performance that occurs within this fiscal year or earlier (before September 30, 2003), but will not be billed until October 1, 2003 or later. This reporting will assure that we accurately record expenses in the appropriate fiscal year, thus creating clarity between the work accomplished in FY 2003, with applicable expenses, and the work accomplished in FY 2004. This distinction is particularly important in light of BPA's need to closely manage the Fish and Wildlife Program within accrual limits, and the heightened standards for reporting of financial assets and liabilities recommended by our independent auditor, PriceWaterhouseCoopers.

To accurately capture FY 2003 Fish & Wildlife Program costs, BPA is requesting your assistance in identifying a detailed listing of all contract work and expenses that meet the following criteria. Note that **both** of the following criteria must be met before an accrual may be processed for unbilled contract performance:

1. There must have been actual contract performance (services rendered or goods received) in FY 2003 or earlier (prior to September 30, 2003).
2. The invoice for the contract performance in question will not be received by BPA before the close of business on September 30, 2003. The work will be invoiced in the first months of FY 2004.

Again, if either of the above criteria is not true, then an accrual should not be reported. Do not double count expenses by including costs in the accrual estimate that have already been billed to BPA or will be before Sept. 30th, or including expenses for work that takes place after Sept. 30. These costs will be invoiced and included in FY 2004.

In order to facilitate uniform reporting, please indicate the accrual estimate for each contract listed on the attached form. If you have a contract that meets the criteria listed above, but is not listed, please add it to the form. If separate invoices will be submitted for multiple performance periods on a contract, please provide an estimate for each individual invoice. For example, if you anticipate submitting an invoice for the month of August 2003 and an invoice for September 2003, list each of these performance periods and the corresponding estimate of the invoice amount. The performance period for an invoice is the period of time when the invoiced work was performed. Accurately indicating the performance period will allow BPA to match the accrual estimate to the actual invoice when it is submitted.

Please include in your accrual estimate all of the costs that you anticipate will be invoiced to

BPA for work occurring before Sept. 30th, including appropriate indirect costs and any subcontractor costs. Please be as accurate as possible in making the accrual estimate. Failure to accurately capture year-end accruals will have a detrimental impact on the Fish & Wildlife program. Under-estimating the accrual amount could result in the necessity of using FY 2004 funds to pay for work accomplished in FY 2003. Over-estimating the accrual amount could result in improperly tying up FY 2003 funds for your project that could be used by other projects, undermining the overall program. Not reporting an estimate has the same effect as under-estimating the accrual. The accuracy of your best estimate of the accruals is extremely important, as our auditors (PriceWaterhouseCoopers) will be reviewing these estimates later in the fiscal year.

Remember that your year-end accrual estimate counts against your contract spending cap (Council defined spending limit). If you have a contract with the spending cap clause you will not be allowed to accrue greater than that allowed under the cap. If your contract does not yet have the spending cap clause, we are asking that you make every attempt to not exceed the Council defined spending limit. The Council defined spending limit is the amount used for the spending cap. Each of our F&W contractors contributes to ensuring the F&W Program does not exceed its overall cap of \$139 million. If you anticipate the year-end accrual will result in the spending cap (Council defined spending limit) being exceeded for your contract, please contact your BPA project manager/COTR immediately to resolve this issue.

Please return the completed and signed form to BPA, ATTN: KEWB-4/Accrual Estimates, by September 16, 2003. The form may be faxed to BPA at (503) 230-3049, however we request that the original form still be mailed to BPA. Your attention to detail and cooperation is essential and appreciated. Reports are available at the following location on the BPA website at to assist you in calculating your accrual estimate:

http://www.efw.bpa.gov/cgi-bin/FW/Info_For_Fish_Wildlife_Contractors.cgi

BPA is also considering comments regarding our draft Policy Manual for Fish and Wildlife contracts, available at the website shown above. Comments on the draft Manual are due by September 12. (The comment period has been extended to allow adequate time for comment.)

If you have questions, please contact Tracy Hursh at (503) 230-4532 or Bryan Crawford at (503) 230-5130.

Sincerely,

A handwritten signature in black ink, appearing to read "Scott R. Hampton", written over a horizontal line.

Scott R. Hampton
Manager, Finance, Budget and Information Technology

**Contract Accruals for Work Performed but Not Billed Through September 30, 2003
For Fish and Wildlife Contracts with the Bonneville Power Administration**

**CLATSOP CTY ECONOMIC DEVL CNCL (ASTORIA)
2001 MARINE DR #253
ASTORIA OR 97103
Phone: (503) 325-6452**

| Project Number COTR | Contract Number (Release) | Contract Title | Accrual Performance Period | Estimated Accrual Amount |
|--------------------------------|--------------------------------------|---|---------------------------------------|-------------------------------------|
| 199306000 ZELINSKY | 00004129() | 1993-60-01 SELECT AREA FISHERY EVALUATION | | |

I certify that the above services were performed in FY2003 and that an invoice will not be submitted to BPA for payment by September 30, 2003.

All of the following criteria must be met before an accrual may be processed for unbilled contract performance:

1. There must have been actual contract performance (services rendered or goods received) in FY 2003 (October 1, 2002 through September 30, 2003).
2. The invoice will not be received by BPA by close of business on September 30, 2003.

Again, if either of the above criteria is not true, then an accrual should not be reported.

Since All the above conditions have been met, these expenditures should be accrued as FY2003 business.

Signed

Date:



Department of Energy
Bonneville Power Administration
P.O.Box 3621
Portland, Oregon 97208-3621

Environment, Fish and Wildlife

August 15, 2003

In reply refer to: KEWB-4

COEUR D'ALENE TRIBE OF INDIANS (COEUR D'ALENE TRIBE)
850 A ST
PLUMMER ID 83851
Attn: DEBRA L ROSENBAUM

As part of our efforts to accurately account for and track the financial performance of fish & wildlife contracts, the Bonneville Power Administration (BPA) is required to report all contract performance that occurs within this fiscal year or earlier (before September 30, 2003), but will not be billed until October 1, 2003 or later. This reporting will assure that we accurately record expenses in the appropriate fiscal year, thus creating clarity between the work accomplished in FY 2003, with applicable expenses, and the work accomplished in FY 2004. This distinction is particularly important in light of BPA's need to closely manage the Fish and Wildlife Program within accrual limits, and the heightened standards for reporting of financial assets and liabilities recommended by our independent auditor, PriceWaterhouseCoopers.

To accurately capture FY 2003 Fish & Wildlife Program costs, BPA is requesting your assistance in identifying a detailed listing of all contract work and expenses that meet the following criteria. Note that **both** of the following criteria must be met before an accrual may be processed for unbilled contract performance:

1. There must have been actual contract performance (services rendered or goods received) in FY 2003 or earlier (prior to September 30, 2003).
2. The invoice for the contract performance in question will not be received by BPA before the close of business on September 30, 2003. The work will be invoiced in the first months of FY 2004.

Again, if either of the above criteria is not true, then an accrual should not be reported. Do not double count expenses by including costs in the accrual estimate that have already been billed to BPA or will be before Sept. 30th, or including expenses for work that takes place after Sept. 30. These costs will be invoiced and included in FY 2004.

In order to facilitate uniform reporting, please indicate the accrual estimate for each contract listed on the attached form. If you have a contract that meets the criteria listed above, but is not listed, please add it to the form. If separate invoices will be submitted for multiple performance periods on a contract, please provide an estimate for each individual invoice. For example, if you anticipate submitting an invoice for the month of August 2003 and an invoice for September 2003, list each of these performance periods and the corresponding estimate of the invoice amount. The performance period for an invoice is the period of time when the invoiced work was performed. Accurately indicating the performance period will allow BPA to match the accrual estimate to the actual invoice when it is submitted.

Please include in your accrual estimate all of the costs that you anticipate will be invoiced to

BPA for work occurring before Sept. 30th, including appropriate indirect costs and any subcontractor costs. Please be as accurate as possible in making the accrual estimate. Failure to accurately capture year-end accruals will have a detrimental impact on the Fish & Wildlife program. Under-estimating the accrual amount could result in the necessity of using FY 2004 funds to pay for work accomplished in FY 2003. Over-estimating the accrual amount could result in improperly tying up FY 2003 funds for your project that could be used by other projects, undermining the overall program. Not reporting an estimate has the same effect as under-estimating the accrual. The accuracy of your best estimate of the accruals is extremely important, as our auditors (PriceWaterhouseCoopers) will be reviewing these estimates later in the fiscal year.

Remember that your year-end accrual estimate counts against your contract spending cap (Council defined spending limit). If you have a contract with the spending cap clause you will not be allowed to accrue greater than that allowed under the cap. If your contract does not yet have the spending cap clause, we are asking that you make every attempt to not exceed the Council defined spending limit. The Council defined spending limit is the amount used for the spending cap. Each of our F&W contractors contributes to ensuring the F&W Program does not exceed its overall cap of \$139 million. If you anticipate the year-end accrual will result in the spending cap (Council defined spending limit) being exceeded for your contract, please contact your BPA project manager/COTR immediately to resolve this issue.

Please return the completed and signed form to BPA, ATTN: KEWB-4/Accrual Estimates, by September 16, 2003. The form may be faxed to BPA at (503) 230-3049, however we request that the original form still be mailed to BPA. Your attention to detail and cooperation is essential and appreciated. Reports are available at the following location on the BPA website at to assist you in calculating your accrual estimate:

http://www.efw.bpa.gov/cgi-bin/FW/Info_For_Fish_Wildlife_Contractors.cgi

BPA is also considering comments regarding our draft Policy Manual for Fish and Wildlife contracts, available at the website shown above. Comments on the draft Manual are due by September 12. (The comment period has been extended to allow adequate time for comment.)

If you have questions, please contact Tracy Hursh at (503) 230-4532 or Bryan Crawford at (503) 230-5130.

Sincerely,

A handwritten signature in black ink, appearing to read "Scott R. Hampton", written over a horizontal line.

Scott R. Hampton
Manager, Finance, Budget and Information Technology

**Contract Accruals for Work Performed but Not Billed Through September 30, 2003
For Fish and Wildlife Contracts with the Bonneville Power Administration**

**COEUR D'ALENE TRIBE OF INDIANS (COEUR D'ALENE TRIBE)
850 A ST
PLUMMER ID 83851
Attn: DEBRA L ROSENBAUM**

Phone: (208) 686-5044

| Project Number COTR | Contract Number (Release) | Contract Title | Accrual Performance Period | Estimated Accrual Amount |
|------------------------|------------------------------|--|----------------------------------|--------------------------------|
| 200103300 WATTS III | 00009210() | 2001-033-00 IMPLEMENT WILDLIFE HABITAT-COEUR D'ALENE INDIAN RES. | | |
| 199004400 WATTS III | 00010885() | 1990-044-00 FISHERIES HABITAT EVALUATION IN TRIBUTARIES | | |
| 199004401 WATTS III | 00006223() | 1990-044-01 LAKE CREEK LAND ACQUISITION | | |
| 199004402 KIRKMAN | 00006340() | 1990-044-02 COEUR D'ALENE TRIBE TROUT PRODUCTION FACILITY | | |
| 200103200 WATTS III | 00006180() | 2001-032-00 IMPLEMENT FISHERIES ENHANCEMENT ON THE COEUR D'ALENE | | |
| 199206100 WATTS III | 00006063() | 1992-061-06 ALBENI FALLS WILDLIFE MITIGATION | | |

I certify that the above services were performed in FY2003 and that an invoice will not be submitted to BPA for payment by September 30, 2003.

All of the following criteria must be met before an accrual may be processed for unbilled contract performance:

1. There must have been actual contract performance (services rendered or goods received) in FY 2003 (October 1, 2002 through September 30, 2003).
2. The invoice will not be received by BPA by close of business on September 30, 2003.

Again, if either of the above criteria is not true, then an accrual should not be reported.

Since All the above conditions have been met, these expenditures should be accrued as FY2003 business.

Signed

Date:



Department of Energy
Bonneville Power Administration
P.O.Box 3621
Portland, Oregon 97208-3621

Environment, Fish and Wildlife

August 15, 2003

In reply refer to: KEWB-4

COLUMBIA BASIN FISH & WILDLIFE FDN (PORTLAND)
2501 SW FIRST AVE #200
PORTLAND OR 97201

As part of our efforts to accurately account for and track the financial performance of fish & wildlife contracts, the Bonneville Power Administration (BPA) is required to report all contract performance that occurs within this fiscal year or earlier (before September 30, 2003), but will not be billed until October 1, 2003 or later. This reporting will assure that we accurately record expenses in the appropriate fiscal year, thus creating clarity between the work accomplished in FY 2003, with applicable expenses, and the work accomplished in FY 2004. This distinction is particularly important in light of BPA's need to closely manage the Fish and Wildlife Program within accrual limits, and the heightened standards for reporting of financial assets and liabilities recommended by our independent auditor, PriceWaterhouseCoopers.

To accurately capture FY 2003 Fish & Wildlife Program costs, BPA is requesting your assistance in identifying a detailed listing of all contract work and expenses that meet the following criteria. Note that **both** of the following criteria must be met before an accrual may be processed for unbilled contract performance:

1. There must have been actual contract performance (services rendered or goods received) in FY 2003 or earlier (prior to September 30, 2003).
2. The invoice for the contract performance in question will not be received by BPA before the close of business on September 30, 2003. The work will be invoiced in the first months of FY 2004.

Again, if either of the above criteria is not true, then an accrual should not be reported. Do not double count expenses by including costs in the accrual estimate that have already been billed to BPA or will be before Sept. 30th, or including expenses for work that takes place after Sept. 30. These costs will be invoiced and included in FY 2004.

In order to facilitate uniform reporting, please indicate the accrual estimate for each contract listed on the attached form. If you have a contract that meets the criteria listed above, but is not listed, please add it to the form. If separate invoices will be submitted for multiple performance periods on a contract, please provide an estimate for each individual invoice. For example, if you anticipate submitting an invoice for the month of August 2003 and an invoice for September 2003, list each of these performance periods and the corresponding estimate of the invoice amount. The performance period for an invoice is the period of time when the invoiced work was performed. Accurately indicating the performance period will allow BPA to match the accrual estimate to the actual invoice when it is submitted.

Please include in your accrual estimate all of the costs that you anticipate will be invoiced to

BPA for work occurring before Sept. 30th, including appropriate indirect costs and any subcontractor costs. Please be as accurate as possible in making the accrual estimate. Failure to accurately capture year-end accruals will have a detrimental impact on the Fish & Wildlife program. Under-estimating the accrual amount could result in the necessity of using FY 2004 funds to pay for work accomplished in FY 2003. Over-estimating the accrual amount could result in improperly tying up FY 2003 funds for your project that could be used by other projects, undermining the overall program. Not reporting an estimate has the same effect as under-estimating the accrual. The accuracy of your best estimate of the accruals is extremely important, as our auditors (PriceWaterhouseCoopers) will be reviewing these estimates later in the fiscal year.

Remember that your year-end accrual estimate counts against your contract spending cap (Council defined spending limit). If you have a contract with the spending cap clause you will not be allowed to accrue greater than that allowed under the cap. If your contract does not yet have the spending cap clause, we are asking that you make every attempt to not exceed the Council defined spending limit. The Council defined spending limit is the amount used for the spending cap. Each of our F&W contractors contributes to ensuring the F&W Program does not exceed its overall cap of \$139 million. If you anticipate the year-end accrual will result in the spending cap (Council defined spending limit) being exceeded for your contract, please contact your BPA project manager/COTR immediately to resolve this issue.

Please return the completed and signed form to BPA, ATTN: KEWB-4/Accrual Estimates, by September 16, 2003. The form may be faxed to BPA at (503) 230-3049, however we request that the original form still be mailed to BPA. Your attention to detail and cooperation is essential and appreciated. Reports are available at the following location on the BPA website at to assist you in calculating your accrual estimate:

http://www.efw.bpa.gov/cgi-bin/FW/Info_For_Fish_Wildlife_Contractors.cgi

BPA is also considering comments regarding our draft Policy Manual for Fish and Wildlife contracts, available at the website shown above. Comments on the draft Manual are due by September 12. (The comment period has been extended to allow adequate time for comment.)

If you have questions, please contact Tracy Hursh at (503) 230-4532 or Bryan Crawford at (503) 230-5130.

Sincerely,

A handwritten signature in black ink, appearing to read "Scott R. Hampton", with a long horizontal line extending to the left.

Scott R. Hampton
Manager, Finance, Budget and Information Technology

**Contract Accruals for Work Performed but Not Billed Through September 30, 2003
For Fish and Wildlife Contracts with the Bonneville Power Administration**

**COLUMBIA BASIN FISH & WILDLIFE FDN (PORTLAND)
2501 SW FIRST AVE #200
PORTLAND OR 97201
Phone: (503) 326-7031**

| Project Number COTR | Contract Number (Release) | Contract Title | Accrual Performance Period | Estimated Accrual Amount |
|-------------------------|------------------------------|--|-------------------------------|--------------------------------|
| 199602000 MCCLINTOCK | 00006203() | 1996-020-00 COMPARATIVE SURVIVAL RATE STUDY (CSS)-COMM SUPPORT | | |
| 199600500 MORELAND | 00004030() | 1996-005-00 INDEPENDENT SCIENTIFIC ADVISORY BOARD | | |
| 198906201 MORELAND | 00005864() | 1989-62-1 ANNUAL WORK PLAN | | |

I certify that the above services were performed in FY2003 and that an invoice will not be submitted to BPA for payment by September 30, 2003.

All of the following criteria must be met before an accrual may be processed for unbilled contract performance:

1. There must have been actual contract performance (services rendered or goods received) in FY 2003 (October 1, 2002 through September 30, 2003).
2. The invoice will not be received by BPA by close of business on September 30, 2003.

Again, if either of the above criteria is not true, then an accrual should not be reported.

Since All the above conditions have been met, these expenditures should be accrued as FY2003 business.

Signed

Date:



Department of Energy
Bonneville Power Administration
P.O.Box 3621
Portland, Oregon 97208-3621

Environment, Fish and Wildlife

August 15, 2003

In reply refer to: KEWB-4

COLUMBIA CONSERVATION DISTRICT (DAYTON)
202 S 2ND ST
DAYTON WA 99328-1327

As part of our efforts to accurately account for and track the financial performance of fish & wildlife contracts, the Bonneville Power Administration (BPA) is required to report all contract performance that occurs within this fiscal year or earlier (before September 30, 2003), but will not be billed until October 1, 2003 or later. This reporting will assure that we accurately record expenses in the appropriate fiscal year, thus creating clarity between the work accomplished in FY 2003, with applicable expenses, and the work accomplished in FY 2004. This distinction is particularly important in light of BPA's need to closely manage the Fish and Wildlife Program within accrual limits, and the heightened standards for reporting of financial assets and liabilities recommended by our independent auditor, PriceWaterhouseCoopers.

To accurately capture FY 2003 Fish & Wildlife Program costs, BPA is requesting your assistance in identifying a detailed listing of all contract work and expenses that meet the following criteria. Note that **both** of the following criteria must be met before an accrual may be processed for unbilled contract performance:

1. There must have been actual contract performance (services rendered or goods received) in FY 2003 or earlier (prior to September 30, 2003).
2. The invoice for the contract performance in question will not be received by BPA before the close of business on September 30, 2003. The work will be invoiced in the first months of FY 2004.

Again, if either of the above criteria is not true, then an accrual should not be reported. Do not double count expenses by including costs in the accrual estimate that have already been billed to BPA or will be before Sept. 30th, or including expenses for work that takes place after Sept. 30. These costs will be invoiced and included in FY 2004.

In order to facilitate uniform reporting, please indicate the accrual estimate for each contract listed on the attached form. If you have a contract that meets the criteria listed above, but is not listed, please add it to the form. If separate invoices will be submitted for multiple performance periods on a contract, please provide an estimate for each individual invoice. For example, if you anticipate submitting an invoice for the month of August 2003 and an invoice for September 2003, list each of these performance periods and the corresponding estimate of the invoice amount. The performance period for an invoice is the period of time when the invoiced work was performed. Accurately indicating the performance period will allow BPA to match the accrual estimate to the actual invoice when it is submitted.

Please include in your accrual estimate all of the costs that you anticipate will be invoiced to

BPA for work occurring before Sept. 30th, including appropriate indirect costs and any subcontractor costs. Please be as accurate as possible in making the accrual estimate. Failure to accurately capture year-end accruals will have a detrimental impact on the Fish & Wildlife program. Under-estimating the accrual amount could result in the necessity of using FY 2004 funds to pay for work accomplished in FY 2003. Over-estimating the accrual amount could result in improperly tying up FY 2003 funds for your project that could be used by other projects, undermining the overall program. Not reporting an estimate has the same effect as under-estimating the accrual. The accuracy of your best estimate of the accruals is extremely important, as our auditors (PriceWaterhouseCoopers) will be reviewing these estimates later in the fiscal year.

Remember that your year-end accrual estimate counts against your contract spending cap (Council defined spending limit). If you have a contract with the spending cap clause you will not be allowed to accrue greater than that allowed under the cap. If your contract does not yet have the spending cap clause, we are asking that you make every attempt to not exceed the Council defined spending limit. The Council defined spending limit is the amount used for the spending cap. Each of our F&W contractors contributes to ensuring the F&W Program does not exceed its overall cap of \$139 million. If you anticipate the year-end accrual will result in the spending cap (Council defined spending limit) being exceeded for your contract, please contact your BPA project manager/COTR immediately to resolve this issue.

Please return the completed and signed form to BPA, ATTN: KEWB-4/Accrual Estimates, by September 16, 2003. The form may be faxed to BPA at (503) 230-3049, however we request that the original form still be mailed to BPA. Your attention to detail and cooperation is essential and appreciated. Reports are available at the following location on the BPA website at to assist you in calculating your accrual estimate:

http://www.efw.bpa.gov/cgi-bin/FW/Info_For_Fish_Wildlife_Contractors.cgi

BPA is also considering comments regarding our draft Policy Manual for Fish and Wildlife contracts, available at the website shown above. Comments on the draft Manual are due by September 12. (The comment period has been extended to allow adequate time for comment.)

If you have questions, please contact Tracy Hursh at (503) 230-4532 or Bryan Crawford at (503) 230-5130.

Sincerely,

A handwritten signature in black ink, appearing to read "Scott R. Hampton", written over a horizontal line.

Scott R. Hampton
Manager, Finance, Budget and Information Technology

**Contract Accruals for Work Performed but Not Billed Through September 30, 2003
For Fish and Wildlife Contracts with the Bonneville Power Administration**

**COLUMBIA CONSERVATION DISTRICT (DAYTON)
202 S 2ND ST
DAYTON WA 99328-1327
Phone: (509) 382-4773**

| Project Number COTR | Contract Number (Release) | Contract Title | Accrual Performance Period | Estimated Accrual Amount |
|--------------------------------|--------------------------------------|--|---------------------------------------|---|
| 199401806 LOFY | 00011767() | 1994-018-06 IMPLEMENT TUCANNON RIVER MODEL WATERSHED | | |

I certify that the above services were performed in FY2003 and that an invoice will not be submitted to BPA for payment by September 30, 2003.

All of the following criteria must be met before an accrual may be processed for unbilled contract performance:

1. There must have been actual contract performance (services rendered or goods received) in FY 2003 (October 1, 2002 through September 30, 2003).
2. The invoice will not be received by BPA by close of business on September 30, 2003.

Again, if either of the above criteria is not true, then an accrual should not be reported.

Since All the above conditions have been met, these expenditures should be accrued as FY2003 business.

Signed

Date:



Department of Energy
Bonneville Power Administration
P.O.Box 3621
Portland, Oregon 97208-3621

Environment, Fish and Wildlife

August 15, 2003

In reply refer to: KEWB-4

COLUMBIA RIVER INTER-TRIBAL (PORTLAND)
FISH COMMISSION
729 NE OREGON ST #200
PORTLAND OR 97232

As part of our efforts to accurately account for and track the financial performance of fish & wildlife contracts, the Bonneville Power Administration (BPA) is required to report all contract performance that occurs within this fiscal year or earlier (before September 30, 2003), but will not be billed until October 1, 2003 or later. This reporting will assure that we accurately record expenses in the appropriate fiscal year, thus creating clarity between the work accomplished in FY 2003, with applicable expenses, and the work accomplished in FY 2004. This distinction is particularly important in light of BPA's need to closely manage the Fish and Wildlife Program within accrual limits, and the heightened standards for reporting of financial assets and liabilities recommended by our independent auditor, PriceWaterhouseCoopers.

To accurately capture FY 2003 Fish & Wildlife Program costs, BPA is requesting your assistance in identifying a detailed listing of all contract work and expenses that meet the following criteria. Note that **both** of the following criteria must be met before an accrual may be processed for unbilled contract performance:

1. There must have been actual contract performance (services rendered or goods received) in FY 2003 or earlier (prior to September 30, 2003).
2. The invoice for the contract performance in question will not be received by BPA before the close of business on September 30, 2003. The work will be invoiced in the first months of FY 2004.

Again, if either of the above criteria is not true, then an accrual should not be reported. Do not double count expenses by including costs in the accrual estimate that have already been billed to BPA or will be before Sept. 30th, or including expenses for work that takes place after Sept. 30. These costs will be invoiced and included in FY 2004.

In order to facilitate uniform reporting, please indicate the accrual estimate for each contract listed on the attached form. If you have a contract that meets the criteria listed above, but is not listed, please add it to the form. If separate invoices will be submitted for multiple performance periods on a contract, please provide an estimate for each individual invoice. For example, if you anticipate submitting an invoice for the month of August 2003 and an invoice for September 2003, list each of these performance periods and the corresponding estimate of the invoice amount. The performance period for an invoice is the period of time when the invoiced work was performed. Accurately indicating the performance period will allow BPA to match the accrual estimate to the actual invoice when it is submitted.

Please include in your accrual estimate all of the costs that you anticipate will be invoiced to

BPA for work occurring before Sept. 30th, including appropriate indirect costs and any subcontractor costs. Please be as accurate as possible in making the accrual estimate. Failure to accurately capture year-end accruals will have a detrimental impact on the Fish & Wildlife program. Under-estimating the accrual amount could result in the necessity of using FY 2004 funds to pay for work accomplished in FY 2003. Over-estimating the accrual amount could result in improperly tying up FY 2003 funds for your project that could be used by other projects, undermining the overall program. Not reporting an estimate has the same effect as under-estimating the accrual. The accuracy of your best estimate of the accruals is extremely important, as our auditors (PriceWaterhouseCoopers) will be reviewing these estimates later in the fiscal year.

Remember that your year-end accrual estimate counts against your contract spending cap (Council defined spending limit). If you have a contract with the spending cap clause you will not be allowed to accrue greater than that allowed under the cap. If your contract does not yet have the spending cap clause, we are asking that you make every attempt to not exceed the Council defined spending limit. The Council defined spending limit is the amount used for the spending cap. Each of our F&W contractors contributes to ensuring the F&W Program does not exceed its overall cap of \$139 million. If you anticipate the year-end accrual will result in the spending cap (Council defined spending limit) being exceeded for your contract, please contact your BPA project manager/COTR immediately to resolve this issue.

Please return the completed and signed form to BPA, ATTN: KEWB-4/Accrual Estimates, by September 16, 2003. The form may be faxed to BPA at (503) 230-3049, however we request that the original form still be mailed to BPA. Your attention to detail and cooperation is essential and appreciated. Reports are available at the following location on the BPA website at to assist you in calculating your accrual estimate:

http://www.efw.bpa.gov/cgi-bin/FW/Info_For_Fish_Wildlife_Contractors.cgi

BPA is also considering comments regarding our draft Policy Manual for Fish and Wildlife contracts, available at the website shown above. Comments on the draft Manual are due by September 12. (The comment period has been extended to allow adequate time for comment.)

If you have questions, please contact Tracy Hursh at (503) 230-4532 or Bryan Crawford at (503) 230-5130.

Sincerely,

A handwritten signature in black ink, appearing to read "Scott R. Hampton", written over a horizontal line.

Scott R. Hampton
Manager, Finance, Budget and Information Technology

**Contract Accruals for Work Performed but Not Billed Through September 30, 2003
For Fish and Wildlife Contracts with the Bonneville Power Administration**

**COLUMBIA RIVER INTER-TRIBAL (PORTLAND)
FISH COMMISSION
729 NE OREGON ST #200
PORTLAND OR 97232
Phone: (503) 731-1274**

| Project Number COTR | Contract Number (Release) | Contract Title | Accrual Performance Period | Estimated Accrual Amount |
|------------------------|------------------------------|--|----------------------------------|--------------------------------|
| 200200400 GISLASON | 00011652() | 2002-004-00 SAFETY-NET ARTIFICIAL PROPAGATION PROGRAM | | |
| 199703400 PICCININI | 00004272() | 1997-034-00 MONITORING FINE SEDIMENT-GRANDE RONDE/JOHN DAY RIVER | | |
| 199803100 HERMESTON | 00006457() | 1998-031-00 IMPLEMENTATION WY-KAN-USH-MI-WA-KISH-WIT WATERSHED | | |
| 200001700 BEATY | 00004185() | 2000-017-00 KELT RECONDITIONING RESEARCH IN COLUMBIA BASIN | | |
| 200005600 RALSTON | 00005815() | 2000-056-00 LAW ENFORCEMENT: ANADROMOUS SALMONIDS IN MAINSTEM | | |
| 200104600 BAESLER | 00005777() | 2001-046-00 COLLABORATIVE CENTER FOR APPLIED FISH SCIENCE | | |
| 200105800 SKIDMORE | 00007207() | 2001-058-00 REMOVAL OF GHOST FISHING NETS-FEASIBILITY | | |

I certify that the above services were performed in FY2003 and that an invoice will not be submitted to BPA for payment by September 30, 2003.

All of the following criteria must be met before an accrual may be processed for unbilled contract performance:

1. There must have been actual contract performance (services rendered or goods received) in FY 2003 (October 1, 2002 through September 30, 2003).
2. The invoice will not be received by BPA by close of business on September 30, 2003.

Again, if either of the above criteria is not true, then an accrual should not be reported.

Since All the above conditions have been met, these expenditures should be accrued as FY2003 business.

Signed

Date:



Department of Energy
Bonneville Power Administration
P.O.Box 3621
Portland, Oregon 97208-3621

Environment, Fish and Wildlife

August 15, 2003

In reply refer to: KEWB-4

CONFEDERATED TRIBES OF THE (NESPELEM)
COLVILLE RESERVATION
PO BOX 150
NESPELEM WA 99155

As part of our efforts to accurately account for and track the financial performance of fish & wildlife contracts, the Bonneville Power Administration (BPA) is required to report all contract performance that occurs within this fiscal year or earlier (before September 30, 2003), but will not be billed until October 1, 2003 or later. This reporting will assure that we accurately record expenses in the appropriate fiscal year, thus creating clarity between the work accomplished in FY 2003, with applicable expenses, and the work accomplished in FY 2004. This distinction is particularly important in light of BPA's need to closely manage the Fish and Wildlife Program within accrual limits, and the heightened standards for reporting of financial assets and liabilities recommended by our independent auditor, PriceWaterhouseCoopers.

To accurately capture FY 2003 Fish & Wildlife Program costs, BPA is requesting your assistance in identifying a detailed listing of all contract work and expenses that meet the following criteria. Note that **both** of the following criteria must be met before an accrual may be processed for unbilled contract performance:

1. There must have been actual contract performance (services rendered or goods received) in FY 2003 or earlier (prior to September 30, 2003).
2. The invoice for the contract performance in question will not be received by BPA before the close of business on September 30, 2003. The work will be invoiced in the first months of FY 2004.

Again, if either of the above criteria is not true, then an accrual should not be reported. Do not double count expenses by including costs in the accrual estimate that have already been billed to BPA or will be before Sept. 30th, or including expenses for work that takes place after Sept. 30. These costs will be invoiced and included in FY 2004.

In order to facilitate uniform reporting, please indicate the accrual estimate for each contract listed on the attached form. If you have a contract that meets the criteria listed above, but is not listed, please add it to the form. If separate invoices will be submitted for multiple performance periods on a contract, please provide an estimate for each individual invoice. For example, if you anticipate submitting an invoice for the month of August 2003 and an invoice for September 2003, list each of these performance periods and the corresponding estimate of the invoice amount. The performance period for an invoice is the period of time when the invoiced work was performed. Accurately indicating the performance period will allow BPA to match the accrual estimate to the actual invoice when it is submitted.

Please include in your accrual estimate all of the costs that you anticipate will be invoiced to

BPA for work occurring before Sept. 30th, including appropriate indirect costs and any subcontractor costs. Please be as accurate as possible in making the accrual estimate. Failure to accurately capture year-end accruals will have a detrimental impact on the Fish & Wildlife program. Under-estimating the accrual amount could result in the necessity of using FY 2004 funds to pay for work accomplished in FY 2003. Over-estimating the accrual amount could result in improperly tying up FY 2003 funds for your project that could be used by other projects, undermining the overall program. Not reporting an estimate has the same effect as under-estimating the accrual. The accuracy of your best estimate of the accruals is extremely important, as our auditors (PriceWaterhouseCoopers) will be reviewing these estimates later in the fiscal year.

Remember that your year-end accrual estimate counts against your contract spending cap (Council defined spending limit). If you have a contract with the spending cap clause you will not be allowed to accrue greater than that allowed under the cap. If your contract does not yet have the spending cap clause, we are asking that you make every attempt to not exceed the Council defined spending limit. The Council defined spending limit is the amount used for the spending cap. Each of our F&W contractors contributes to ensuring the F&W Program does not exceed its overall cap of \$139 million. If you anticipate the year-end accrual will result in the spending cap (Council defined spending limit) being exceeded for your contract, please contact your BPA project manager/COTR immediately to resolve this issue.

Please return the completed and signed form to BPA, ATTN: KEWB-4/Accrual Estimates, by September 16, 2003. The form may be faxed to BPA at (503) 230-3049, however we request that the original form still be mailed to BPA. Your attention to detail and cooperation is essential and appreciated. Reports are available at the following location on the BPA website at to assist you in calculating your accrual estimate:

http://www.efw.bpa.gov/cgi-bin/FW/Info_For_Fish_Wildlife_Contractors.cgi

BPA is also considering comments regarding our draft Policy Manual for Fish and Wildlife contracts, available at the website shown above. Comments on the draft Manual are due by September 12. (The comment period has been extended to allow adequate time for comment.)

If you have questions, please contact Tracy Hursh at (503) 230-4532 or Bryan Crawford at (503) 230-5130.

Sincerely,

A handwritten signature in black ink, appearing to read "Scott R. Hampton", written over a horizontal line.

Scott R. Hampton
Manager, Finance, Budget and Information Technology

**Contract Accruals for Work Performed but Not Billed Through September 30, 2003
For Fish and Wildlife Contracts with the Bonneville Power Administration**

**CONFEDERATED TRIBES OF THE (NESPELEM)
COLVILLE RESERVATION
PO BOX 150
NESPELEM WA 99155
Phone: (509) 634-2200**

| Project Number COTR | Contract Number (Release) | Contract Title | Accrual Performance Period | Estimated Accrual Amount |
|------------------------|------------------------------|---|----------------------------------|--------------------------------|
| 200000100 WILCOX | 00005103() | 2000-001-00 IMPROVEMENT OF ANADROMOUS FISH & PASSAGE IN OMAK CK | | |
| 200001300 HERMESTON | 00005136() | 2000-013-00 EVALUATE AN EXPERIMENTAL RE-INTRODUCTION TO SOCKEYE | | |
| 199604200 HERMESTON | 00014201() | 1996-042-00 RESTORE AND ENHANCE ANADROMOUS FISH IN SALMON CREEK | | |
| 199001800 CRAIG | 00004413() | 1990-018-00 RAINBOW TROUT HABITAT/PASSAGE IMPROVEMENT PROGRAM | | |
| 199604200 HERMESTON | 00006031() | 1996-042-00 OKANOGAN RIVER FOCUS WATERSHED | | |
| 199204800 DEHERRERA | 00004365() | 1992-048-00 HELLSGATE WINTER RANGE WILDLIFE MITIGATION | | |
| 200200100 HERMESTON | 00007591() | 2002-001-00 ELLISFORDE SPRING CHINOOK ACCLIMATION SITE | | |
| 199501100 CRAIG | 00004805() | 1995-011-00 CHIEF JOSEPH KOKANEE ENHANCEMENT | | |
| 200103000 DEHERRERA | 00006927() | 2001-030-00 SHARP-TAILED GROUSE RESTORATION | | |
| 198503800 BAESLER | 00005097() | 1985-038-00 HATCHERY O&M | | |
| 200302300 HERMESTON | 00014495() | 2003-023-00 CHIEF JOSEPH HATCHERY | | |

I certify that the above services were performed in FY2003 and that an invoice will not be submitted to BPA for payment by September 30, 2003.

All of the following criteria must be met before an accrual may be processed for unbilled contract performance:

1. There must have been actual contract performance (services rendered or goods received) in FY 2003 (October 1, 2002 through September 30, 2003).
2. The invoice will not be received by BPA by close of business on September 30, 2003.

Again, if either of the above criteria is not true, then an accrual should not be reported.

Since All the above conditions have been met, these expenditures should be accrued as FY2003 business.

Signed

Date:



Department of Energy
Bonneville Power Administration
P.O.Box 3621
Portland, Oregon 97208-3621

Environment, Fish and Wildlife

August 15, 2003

In reply refer to: KEWB-4

CRAVEN CONSULTING GROUP (OREGON CITY)
18867 S FOREST GROVE LOOP
OREGON CITY OR 97045

As part of our efforts to accurately account for and track the financial performance of fish & wildlife contracts, the Bonneville Power Administration (BPA) is required to report all contract performance that occurs within this fiscal year or earlier (before September 30, 2003), but will not be billed until October 1, 2003 or later. This reporting will assure that we accurately record expenses in the appropriate fiscal year, thus creating clarity between the work accomplished in FY 2003, with applicable expenses, and the work accomplished in FY 2004. This distinction is particularly important in light of BPA's need to closely manage the Fish and Wildlife Program within accrual limits, and the heightened standards for reporting of financial assets and liabilities recommended by our independent auditor, PriceWaterhouseCoopers.

To accurately capture FY 2003 Fish & Wildlife Program costs, BPA is requesting your assistance in identifying a detailed listing of all contract work and expenses that meet the following criteria. Note that **both** of the following criteria must be met before an accrual may be processed for unbilled contract performance:

1. There must have been actual contract performance (services rendered or goods received) in FY 2003 or earlier (prior to September 30, 2003).
2. The invoice for the contract performance in question will not be received by BPA before the close of business on September 30, 2003. The work will be invoiced in the first months of FY 2004.

Again, if either of the above criteria is not true, then an accrual should not be reported. Do not double count expenses by including costs in the accrual estimate that have already been billed to BPA or will be before Sept. 30th, or including expenses for work that takes place after Sept. 30. These costs will be invoiced and included in FY 2004.

In order to facilitate uniform reporting, please indicate the accrual estimate for each contract listed on the attached form. If you have a contract that meets the criteria listed above, but is not listed, please add it to the form. If separate invoices will be submitted for multiple performance periods on a contract, please provide an estimate for each individual invoice. For example, if you anticipate submitting an invoice for the month of August 2003 and an invoice for September 2003, list each of these performance periods and the corresponding estimate of the invoice amount. The performance period for an invoice is the period of time when the invoiced work was performed. Accurately indicating the performance period will allow BPA to match the accrual estimate to the actual invoice when it is submitted.

Please include in your accrual estimate all of the costs that you anticipate will be invoiced to

BPA for work occurring before Sept. 30th, including appropriate indirect costs and any subcontractor costs. Please be as accurate as possible in making the accrual estimate. Failure to accurately capture year-end accruals will have a detrimental impact on the Fish & Wildlife program. Under-estimating the accrual amount could result in the necessity of using FY 2004 funds to pay for work accomplished in FY 2003. Over-estimating the accrual amount could result in improperly tying up FY 2003 funds for your project that could be used by other projects, undermining the overall program. Not reporting an estimate has the same effect as under-estimating the accrual. The accuracy of your best estimate of the accruals is extremely important, as our auditors (PriceWaterhouseCoopers) will be reviewing these estimates later in the fiscal year.

Remember that your year-end accrual estimate counts against your contract spending cap (Council defined spending limit). If you have a contract with the spending cap clause you will not be allowed to accrue greater than that allowed under the cap. If your contract does not yet have the spending cap clause, we are asking that you make every attempt to not exceed the Council defined spending limit. The Council defined spending limit is the amount used for the spending cap. Each of our F&W contractors contributes to ensuring the F&W Program does not exceed its overall cap of \$139 million. If you anticipate the year-end accrual will result in the spending cap (Council defined spending limit) being exceeded for your contract, please contact your BPA project manager/COTR immediately to resolve this issue.

Please return the completed and signed form to BPA, ATTN: KEWB-4/Accrual Estimates, by September 16, 2003. The form may be faxed to BPA at (503) 230-3049, however we request that the original form still be mailed to BPA. Your attention to detail and cooperation is essential and appreciated. Reports are available at the following location on the BPA website at to assist you in calculating your accrual estimate:

http://www.efw.bpa.gov/cgi-bin/FW/Info_For_Fish_Wildlife_Contractors.cgi

BPA is also considering comments regarding our draft Policy Manual for Fish and Wildlife contracts, available at the website shown above. Comments on the draft Manual are due by September 12. (The comment period has been extended to allow adequate time for comment.)

If you have questions, please contact Tracy Hursh at (503) 230-4532 or Bryan Crawford at (503) 230-5130.

Sincerely,

A handwritten signature in black ink, appearing to read "Scott R. Hampton", written over a horizontal line.

Scott R. Hampton
Manager, Finance, Budget and Information Technology

**Contract Accruals for Work Performed but Not Billed Through September 30, 2003
For Fish and Wildlife Contracts with the Bonneville Power Administration**

**CRAVEN CONSULTING GROUP (OREGON CITY)
18867 S FOREST GROVE LOOP
OREGON CITY OR 97045**

| Project Number COTR | Contract Number (Release) | Contract Title | Accrual Performance Period | Estimated Accrual Amount |
|--------------------------------|--------------------------------------|--|---|---|
| 199603401 YARDE | 00009656(00001) | METHOW VALLEY IRRIGATION REHAB PROJECT 1996-034-01 | | |
| 199802100 YARDE | 00009656(00002) | EAST FORK IRRIGATION PIPELINE HR HABITAT 1998-021-00 | | |

I certify that the above services were performed in FY2003 and that an invoice will not be submitted to BPA for payment by September 30, 2003.

All of the following criteria must be met before an accrual may be processed for unbilled contract performance:

1. There must have been actual contract performance (services rendered or goods received) in FY 2003 (October 1, 2002 through September 30, 2003).
2. The invoice will not be received by BPA by close of business on September 30, 2003.

Again, if either of the above criteria is not true, then an accrual should not be reported.

Since All the above conditions have been met, these expenditures should be accrued as FY2003 business.

Signed

Date:



Department of Energy
Bonneville Power Administration
P.O.Box 3621
Portland, Oregon 97208-3621

Environment, Fish and Wildlife

August 15, 2003

In reply refer to: KEWB-4

CROSSING BORDERS COMMUNICATIONS (JUDITH WOODWARD)
RR 2, S-1,C-14
KASLO BC VOG1MO

As part of our efforts to accurately account for and track the financial performance of fish & wildlife contracts, the Bonneville Power Administration (BPA) is required to report all contract performance that occurs within this fiscal year or earlier (before September 30, 2003), but will not be billed until October 1, 2003 or later. This reporting will assure that we accurately record expenses in the appropriate fiscal year, thus creating clarity between the work accomplished in FY 2003, with applicable expenses, and the work accomplished in FY 2004. This distinction is particularly important in light of BPA's need to closely manage the Fish and Wildlife Program within accrual limits, and the heightened standards for reporting of financial assets and liabilities recommended by our independent auditor, PriceWaterhouseCoopers.

To accurately capture FY 2003 Fish & Wildlife Program costs, BPA is requesting your assistance in identifying a detailed listing of all contract work and expenses that meet the following criteria. Note that **both** of the following criteria must be met before an accrual may be processed for unbilled contract performance:

1. There must have been actual contract performance (services rendered or goods received) in FY 2003 or earlier (prior to September 30, 2003).
2. The invoice for the contract performance in question will not be received by BPA before the close of business on September 30, 2003. The work will be invoiced in the first months of FY 2004.

Again, if either of the above criteria is not true, then an accrual should not be reported. Do not double count expenses by including costs in the accrual estimate that have already been billed to BPA or will be before Sept. 30th, or including expenses for work that takes place after Sept. 30. These costs will be invoiced and included in FY 2004.

In order to facilitate uniform reporting, please indicate the accrual estimate for each contract listed on the attached form. If you have a contract that meets the criteria listed above, but is not listed, please add it to the form. If separate invoices will be submitted for multiple performance periods on a contract, please provide an estimate for each individual invoice. For example, if you anticipate submitting an invoice for the month of August 2003 and an invoice for September 2003, list each of these performance periods and the corresponding estimate of the invoice amount. The performance period for an invoice is the period of time when the invoiced work was performed. Accurately indicating the performance period will allow BPA to match the accrual estimate to the actual invoice when it is submitted.

Please include in your accrual estimate all of the costs that you anticipate will be invoiced to

BPA for work occurring before Sept. 30th, including appropriate indirect costs and any subcontractor costs. Please be as accurate as possible in making the accrual estimate. Failure to accurately capture year-end accruals will have a detrimental impact on the Fish & Wildlife program. Under-estimating the accrual amount could result in the necessity of using FY 2004 funds to pay for work accomplished in FY 2003. Over-estimating the accrual amount could result in improperly tying up FY 2003 funds for your project that could be used by other projects, undermining the overall program. Not reporting an estimate has the same effect as under-estimating the accrual. The accuracy of your best estimate of the accruals is extremely important, as our auditors (PriceWaterhouseCoopers) will be reviewing these estimates later in the fiscal year.

Remember that your year-end accrual estimate counts against your contract spending cap (Council defined spending limit). If you have a contract with the spending cap clause you will not be allowed to accrue greater than that allowed under the cap. If your contract does not yet have the spending cap clause, we are asking that you make every attempt to not exceed the Council defined spending limit. The Council defined spending limit is the amount used for the spending cap. Each of our F&W contractors contributes to ensuring the F&W Program does not exceed its overall cap of \$139 million. If you anticipate the year-end accrual will result in the spending cap (Council defined spending limit) being exceeded for your contract, please contact your BPA project manager/COTR immediately to resolve this issue.

Please return the completed and signed form to BPA, ATTN: KEWB-4/Accrual Estimates, by September 16, 2003. The form may be faxed to BPA at (503) 230-3049, however we request that the original form still be mailed to BPA. Your attention to detail and cooperation is essential and appreciated. Reports are available at the following location on the BPA website at to assist you in calculating your accrual estimate:

http://www.efw.bpa.gov/cgi-bin/FW/Info_For_Fish_Wildlife_Contractors.cgi

BPA is also considering comments regarding our draft Policy Manual for Fish and Wildlife contracts, available at the website shown above. Comments on the draft Manual are due by September 12. (The comment period has been extended to allow adequate time for comment.)

If you have questions, please contact Tracy Hursh at (503) 230-4532 or Bryan Crawford at (503) 230-5130.

Sincerely,

A handwritten signature in black ink, appearing to read "Scott R. Hampton", written over a horizontal line.

Scott R. Hampton
Manager, Finance, Budget and Information Technology

**Contract Accruals for Work Performed but Not Billed Through September 30, 2003
For Fish and Wildlife Contracts with the Bonneville Power Administration**

**CROSSING BORDERS COMMUNICATIONS (JUDITH WOODWARD)
RR 2, S-1,C-14
KASLO BC VOG1MO
Phone: (250) 353-2171 FAX: (250) 353-2179**

| Project Number COTR | Contract Number (Release) | Contract Title | Accrual Performance Period | Estimated Accrual Amount |
|--------------------------------|--------------------------------------|---|---|---|
| 199604000 HERMESTON | 00003138(00001) | 1996-040-00 COHO RESTORATION MID-COLUMBIA RIVER TRIBUTARIES-YIN | | |
| 200304800 WEINTRAUB | 00008772(00003) | HABITAT IMPROVEMENT PROGRAMMATIC BA/BO | | |

I certify that the above services were performed in FY2003 and that an invoice will not be submitted to BPA for payment by September 30, 2003.

All of the following criteria must be met before an accrual may be processed for unbilled contract performance:

1. There must have been actual contract performance (services rendered or goods received) in FY 2003 (October 1, 2002 through September 30, 2003).
2. The invoice will not be received by BPA by close of business on September 30, 2003.

Again, if either of the above criteria is not true, then an accrual should not be reported.

Since All the above conditions have been met, these expenditures should be accrued as FY2003 business.

Signed

Date:



Department of Energy
Bonneville Power Administration
P.O.Box 3621
Portland, Oregon 97208-3621

Environment, Fish and Wildlife

August 15, 2003

In reply refer to: KEWB-4

CUSTER SOIL & WTR CONSV DIST (CHALLIS)
PO BOX 305
CHALLIS ID 83226

As part of our efforts to accurately account for and track the financial performance of fish & wildlife contracts, the Bonneville Power Administration (BPA) is required to report all contract performance that occurs within this fiscal year or earlier (before September 30, 2003), but will not be billed until October 1, 2003 or later. This reporting will assure that we accurately record expenses in the appropriate fiscal year, thus creating clarity between the work accomplished in FY 2003, with applicable expenses, and the work accomplished in FY 2004. This distinction is particularly important in light of BPA's need to closely manage the Fish and Wildlife Program within accrual limits, and the heightened standards for reporting of financial assets and liabilities recommended by our independent auditor, PriceWaterhouseCoopers.

To accurately capture FY 2003 Fish & Wildlife Program costs, BPA is requesting your assistance in identifying a detailed listing of all contract work and expenses that meet the following criteria. Note that **both** of the following criteria must be met before an accrual may be processed for unbilled contract performance:

1. There must have been actual contract performance (services rendered or goods received) in FY 2003 or earlier (prior to September 30, 2003).
2. The invoice for the contract performance in question will not be received by BPA before the close of business on September 30, 2003. The work will be invoiced in the first months of FY 2004.

Again, if either of the above criteria is not true, then an accrual should not be reported. Do not double count expenses by including costs in the accrual estimate that have already been billed to BPA or will be before Sept. 30th, or including expenses for work that takes place after Sept. 30. These costs will be invoiced and included in FY 2004.

In order to facilitate uniform reporting, please indicate the accrual estimate for each contract listed on the attached form. If you have a contract that meets the criteria listed above, but is not listed, please add it to the form. If separate invoices will be submitted for multiple performance periods on a contract, please provide an estimate for each individual invoice. For example, if you anticipate submitting an invoice for the month of August 2003 and an invoice for September 2003, list each of these performance periods and the corresponding estimate of the invoice amount. The performance period for an invoice is the period of time when the invoiced work was performed. Accurately indicating the performance period will allow BPA to match the accrual estimate to the actual invoice when it is submitted.

Please include in your accrual estimate all of the costs that you anticipate will be invoiced to

BPA for work occurring before Sept. 30th, including appropriate indirect costs and any subcontractor costs. Please be as accurate as possible in making the accrual estimate. Failure to accurately capture year-end accruals will have a detrimental impact on the Fish & Wildlife program. Under-estimating the accrual amount could result in the necessity of using FY 2004 funds to pay for work accomplished in FY 2003. Over-estimating the accrual amount could result in improperly tying up FY 2003 funds for your project that could be used by other projects, undermining the overall program. Not reporting an estimate has the same effect as under-estimating the accrual. The accuracy of your best estimate of the accruals is extremely important, as our auditors (PriceWaterhouseCoopers) will be reviewing these estimates later in the fiscal year.

Remember that your year-end accrual estimate counts against your contract spending cap (Council defined spending limit). If you have a contract with the spending cap clause you will not be allowed to accrue greater than that allowed under the cap. If your contract does not yet have the spending cap clause, we are asking that you make every attempt to not exceed the Council defined spending limit. The Council defined spending limit is the amount used for the spending cap. Each of our F&W contractors contributes to ensuring the F&W Program does not exceed its overall cap of \$139 million. If you anticipate the year-end accrual will result in the spending cap (Council defined spending limit) being exceeded for your contract, please contact your BPA project manager/COTR immediately to resolve this issue.

Please return the completed and signed form to BPA, ATTN: KEWB-4/Accrual Estimates, by September 16, 2003. The form may be faxed to BPA at (503) 230-3049, however we request that the original form still be mailed to BPA. Your attention to detail and cooperation is essential and appreciated. Reports are available at the following location on the BPA website at to assist you in calculating your accrual estimate:

http://www.efw.bpa.gov/cgi-bin/FW/Info_For_Fish_Wildlife_Contractors.cgi

BPA is also considering comments regarding our draft Policy Manual for Fish and Wildlife contracts, available at the website shown above. Comments on the draft Manual are due by September 12. (The comment period has been extended to allow adequate time for comment.)

If you have questions, please contact Tracy Hursh at (503) 230-4532 or Bryan Crawford at (503) 230-5130.

Sincerely,

A handwritten signature in black ink, appearing to read "Scott R. Hampton", written over a horizontal line.

Scott R. Hampton
Manager, Finance, Budget and Information Technology

**Contract Accruals for Work Performed but Not Billed Through September 30, 2003
For Fish and Wildlife Contracts with the Bonneville Power Administration**

**CUSTER SOIL & WTR CONSV DIST (CHALLIS)
PO BOX 305
CHALLIS ID 83226
Phone: (208) 879-4428**

| Project Number COTR | Contract Number (Release) | Contract Title | Accrual Performance Period | Estimated Accrual Amount |
|-------------------------|------------------------------|--|-------------------------------|-----------------------------|
| 200105100 MCCLINTOCK | 00013851() | 2001-051-00 RECONNECT LITTLE MORGAN CREEK TO PAHSIMEROI RIVER | | |
| 199306200 MCCLINTOCK | 00005257() | 1993-062-00 UPPER SALMON RIVER ANADROMOUS FISH PASSAGE | | |
| 199401700 MCCLINTOCK | 00005249() | 1994-017-02 IDAHO MODEL WATERSHED IMPROVEMENT PROJECT | | |
| 199901900 MCCLINTOCK | 00006116() | 1999-019-00 RESTORE SALMON RIVER AREA - CSWCD | | |
| 200206300 MCCLINTOCK | 00013783() | 2002-063-00 ADMIN OF HOLISTIC RESTOR -UPPER SALMON BASIN | | |
| 200206500 MCCLINTOCK | 00011232() | PROJECT NO. 2002-065-00 EAST FORK WATERSHED HOLISTIC RESTORATION | | |
| 200206300 MCCLINTOCK | 00011231() | 2002-063-00 HOLISTIC RESTORATION OF CRITICAL HABITAT-PAHSIMEROI | | |
| 200206700 MCCLINTOCK | 00011622() | 2002-067-00 UPPER SALMON HOLISTIC RESTORATION | | |

I certify that the above services were performed in FY2003 and that an invoice will not be submitted to BPA for payment by September 30, 2003.

All of the following criteria must be met before an accrual may be processed for unbilled contract performance:

1. There must have been actual contract performance (services rendered or goods received) in FY 2003 (October 1, 2002 through September 30, 2003).
2. The invoice will not be received by BPA by close of business on September 30, 2003.

Again, if either of the above criteria is not true, then an accrual should not be reported.

Since All the above conditions have been met, these expenditures should be accrued as FY2003 business.

Signed

Date:



Department of Energy
Bonneville Power Administration
P.O.Box 3621
Portland, Oregon 97208-3621

Environment, Fish and Wildlife

August 15, 2003

In reply refer to: KEWB-4

DIGITAL ANGEL CORPORATION (SOUTH ST PAUL)
NW7981, PO BOX 1450
MINNEAPOLIS MN 55485-7981

As part of our efforts to accurately account for and track the financial performance of fish & wildlife contracts, the Bonneville Power Administration (BPA) is required to report all contract performance that occurs within this fiscal year or earlier (before September 30, 2003), but will not be billed until October 1, 2003 or later. This reporting will assure that we accurately record expenses in the appropriate fiscal year, thus creating clarity between the work accomplished in FY 2003, with applicable expenses, and the work accomplished in FY 2004. This distinction is particularly important in light of BPA's need to closely manage the Fish and Wildlife Program within accrual limits, and the heightened standards for reporting of financial assets and liabilities recommended by our independent auditor, PriceWaterhouseCoopers.

To accurately capture FY 2003 Fish & Wildlife Program costs, BPA is requesting your assistance in identifying a detailed listing of all contract work and expenses that meet the following criteria. Note that **both** of the following criteria must be met before an accrual may be processed for unbilled contract performance:

1. There must have been actual contract performance (services rendered or goods received) in FY 2003 or earlier (prior to September 30, 2003).
2. The invoice for the contract performance in question will not be received by BPA before the close of business on September 30, 2003. The work will be invoiced in the first months of FY 2004.

Again, if either of the above criteria is not true, then an accrual should not be reported. Do not double count expenses by including costs in the accrual estimate that have already been billed to BPA or will be before Sept. 30th, or including expenses for work that takes place after Sept. 30. These costs will be invoiced and included in FY 2004.

In order to facilitate uniform reporting, please indicate the accrual estimate for each contract listed on the attached form. If you have a contract that meets the criteria listed above, but is not listed, please add it to the form. If separate invoices will be submitted for multiple performance periods on a contract, please provide an estimate for each individual invoice. For example, if you anticipate submitting an invoice for the month of August 2003 and an invoice for September 2003, list each of these performance periods and the corresponding estimate of the invoice amount. The performance period for an invoice is the period of time when the invoiced work was performed. Accurately indicating the performance period will allow BPA to match the accrual estimate to the actual invoice when it is submitted.

Please include in your accrual estimate all of the costs that you anticipate will be invoiced to

BPA for work occurring before Sept. 30th, including appropriate indirect costs and any subcontractor costs. Please be as accurate as possible in making the accrual estimate. Failure to accurately capture year-end accruals will have a detrimental impact on the Fish & Wildlife program. Under-estimating the accrual amount could result in the necessity of using FY 2004 funds to pay for work accomplished in FY 2003. Over-estimating the accrual amount could result in improperly tying up FY 2003 funds for your project that could be used by other projects, undermining the overall program. Not reporting an estimate has the same effect as under-estimating the accrual. The accuracy of your best estimate of the accruals is extremely important, as our auditors (PriceWaterhouseCoopers) will be reviewing these estimates later in the fiscal year.

Remember that your year-end accrual estimate counts against your contract spending cap (Council defined spending limit). If you have a contract with the spending cap clause you will not be allowed to accrue greater than that allowed under the cap. If your contract does not yet have the spending cap clause, we are asking that you make every attempt to not exceed the Council defined spending limit. The Council defined spending limit is the amount used for the spending cap. Each of our F&W contractors contributes to ensuring the F&W Program does not exceed its overall cap of \$139 million. If you anticipate the year-end accrual will result in the spending cap (Council defined spending limit) being exceeded for your contract, please contact your BPA project manager/COTR immediately to resolve this issue.

Please return the completed and signed form to BPA, ATTN: KEWB-4/Accrual Estimates, by September 16, 2003. The form may be faxed to BPA at (503) 230-3049, however we request that the original form still be mailed to BPA. Your attention to detail and cooperation is essential and appreciated. Reports are available at the following location on the BPA website at to assist you in calculating your accrual estimate:

http://www.efw.bpa.gov/cgi-bin/FW/Info_For_Fish_Wildlife_Contractors.cgi

BPA is also considering comments regarding our draft Policy Manual for Fish and Wildlife contracts, available at the website shown above. Comments on the draft Manual are due by September 12. (The comment period has been extended to allow adequate time for comment.)

If you have questions, please contact Tracy Hursh at (503) 230-4532 or Bryan Crawford at (503) 230-5130.

Sincerely,

A handwritten signature in black ink, appearing to read "Scott R. Hampton", written over a horizontal line.

Scott R. Hampton
Manager, Finance, Budget and Information Technology

**Contract Accruals for Work Performed but Not Billed Through September 30, 2003
For Fish and Wildlife Contracts with the Bonneville Power Administration**

**DIGITAL ANGEL CORPORATION (SOUTH ST PAUL)
NW7981, PO BOX 1450
MINNEAPOLIS MN 55485-7981**

| Project Number COTR | Contract Number (Release) | Contract Title | Accrual Performance Period | Estimated Accrual Amount |
|------------------------|------------------------------|--|-------------------------------|-----------------------------|
| 200100300 FODREA | 00002760(00006) | 2001-003-00 INSTALLATION OF ADULT PIT DETECTION SYSTEMS | | |
| 198331900 FODREA | 00002760(00007) | 1983-319-00 NEW MARKING & MONITORING TECHNIQUES FOR FISH | | |
| 198331900 FODREA | 00002760(00009) | 1983-319-00 BONNEVILLE CORNER COLLECTOR PIT-TAG DETECTION SYSTEM | | |
| 198331900 FODREA | 00002760(00010) | 1983-319-00 NEW MARKING AND MONITORING TECHNIQUES FOR FISH | | |
| 200100300 FODREA | 00002760(00011) | 2001-003-00 ADULT PIT DETECTOR INSTALLATIONS | | |

I certify that the above services were performed in FY2003 and that an invoice will not be submitted to BPA for payment by September 30, 2003.

All of the following criteria must be met before an accrual may be processed for unbilled contract performance:

1. There must have been actual contract performance (services rendered or goods received) in FY 2003 (October 1, 2002 through September 30, 2003).
2. The invoice will not be received by BPA by close of business on September 30, 2003.

Again, if either of the above criteria is not true, then an accrual should not be reported.

Since All the above conditions have been met, these expenditures should be accrued as FY2003 business.

Signed

Date:



Department of Energy
Bonneville Power Administration
P.O.Box 3621
Portland, Oregon 97208-3621

Environment, Fish and Wildlife

August 15, 2003

In reply refer to: KEWB-4

D J WARREN & ASSOCIATES INC (PHILOMATH)
PO BOX 1511
PHILOMATH OR 97370
Attn: DANIEL J WARREN

As part of our efforts to accurately account for and track the financial performance of fish & wildlife contracts, the Bonneville Power Administration (BPA) is required to report all contract performance that occurs within this fiscal year or earlier (before September 30, 2003), but will not be billed until October 1, 2003 or later. This reporting will assure that we accurately record expenses in the appropriate fiscal year, thus creating clarity between the work accomplished in FY 2003, with applicable expenses, and the work accomplished in FY 2004. This distinction is particularly important in light of BPA's need to closely manage the Fish and Wildlife Program within accrual limits, and the heightened standards for reporting of financial assets and liabilities recommended by our independent auditor, PriceWaterhouseCoopers.

To accurately capture FY 2003 Fish & Wildlife Program costs, BPA is requesting your assistance in identifying a detailed listing of all contract work and expenses that meet the following criteria. Note that **both** of the following criteria must be met before an accrual may be processed for unbilled contract performance:

1. There must have been actual contract performance (services rendered or goods received) in FY 2003 or earlier (prior to September 30, 2003).
2. The invoice for the contract performance in question will not be received by BPA before the close of business on September 30, 2003. The work will be invoiced in the first months of FY 2004.

Again, if either of the above criteria is not true, then an accrual should not be reported. Do not double count expenses by including costs in the accrual estimate that have already been billed to BPA or will be before Sept. 30th, or including expenses for work that takes place after Sept. 30. These costs will be invoiced and included in FY 2004.

In order to facilitate uniform reporting, please indicate the accrual estimate for each contract listed on the attached form. If you have a contract that meets the criteria listed above, but is not listed, please add it to the form. If separate invoices will be submitted for multiple performance periods on a contract, please provide an estimate for each individual invoice. For example, if you anticipate submitting an invoice for the month of August 2003 and an invoice for September 2003, list each of these performance periods and the corresponding estimate of the invoice amount. The performance period for an invoice is the period of time when the invoiced work was performed. Accurately indicating the performance period will allow BPA to match the accrual estimate to the actual invoice when it is submitted.

Please include in your accrual estimate all of the costs that you anticipate will be invoiced to

BPA for work occurring before Sept. 30th, including appropriate indirect costs and any subcontractor costs. Please be as accurate as possible in making the accrual estimate. Failure to accurately capture year-end accruals will have a detrimental impact on the Fish & Wildlife program. Under-estimating the accrual amount could result in the necessity of using FY 2004 funds to pay for work accomplished in FY 2003. Over-estimating the accrual amount could result in improperly tying up FY 2003 funds for your project that could be used by other projects, undermining the overall program. Not reporting an estimate has the same effect as under-estimating the accrual. The accuracy of your best estimate of the accruals is extremely important, as our auditors (PriceWaterhouseCoopers) will be reviewing these estimates later in the fiscal year.

Remember that your year-end accrual estimate counts against your contract spending cap (Council defined spending limit). If you have a contract with the spending cap clause you will not be allowed to accrue greater than that allowed under the cap. If your contract does not yet have the spending cap clause, we are asking that you make every attempt to not exceed the Council defined spending limit. The Council defined spending limit is the amount used for the spending cap. Each of our F&W contractors contributes to ensuring the F&W Program does not exceed its overall cap of \$139 million. If you anticipate the year-end accrual will result in the spending cap (Council defined spending limit) being exceeded for your contract, please contact your BPA project manager/COTR immediately to resolve this issue.

Please return the completed and signed form to BPA, ATTN: KEWB-4/Accrual Estimates, by September 16, 2003. The form may be faxed to BPA at (503) 230-3049, however we request that the original form still be mailed to BPA. Your attention to detail and cooperation is essential and appreciated. Reports are available at the following location on the BPA website at to assist you in calculating your accrual estimate:

http://www.efw.bpa.gov/cgi-bin/FW/Info_For_Fish_Wildlife_Contractors.cgi

BPA is also considering comments regarding our draft Policy Manual for Fish and Wildlife contracts, available at the website shown above. Comments on the draft Manual are due by September 12. (The comment period has been extended to allow adequate time for comment.)

If you have questions, please contact Tracy Hursh at (503) 230-4532 or Bryan Crawford at (503) 230-5130.

Sincerely,

A handwritten signature in black ink, appearing to read "Scott R. Hampton", written over a horizontal line.

Scott R. Hampton
Manager, Finance, Budget and Information Technology

**Contract Accruals for Work Performed but Not Billed Through September 30, 2003
For Fish and Wildlife Contracts with the Bonneville Power Administration**

**D J WARREN & ASSOCIATES INC (PHILOMATH)
PO BOX 1511
PHILOMATH OR 97370
Attn: DANIEL J WARREN**

| Project Number COTR | Contract Number(Release) | Contract Title | Accrual Performance Period | Estimated Accrual Amount |
|--------------------------------|---------------------------------|--------------------------------|-----------------------------------|---------------------------------|
| 200300500 LOFY | 00014390(00001) | 2003-005-00 HGMP PHASES II/III | | |

I certify that the above services were performed in FY2003 and that an invoice will not be submitted to BPA for payment by September 30, 2003.

All of the following criteria must be met before an accrual may be processed for unbilled contract performance:

1. There must have been actual contract performance (services rendered or goods received) in FY 2003 (October 1, 2002 through September 30, 2003).
2. The invoice will not be received by BPA by close of business on September 30, 2003.

Again, if either of the above criteria is not true, then an accrual should not be reported.

Since All the above conditions have been met, these expenditures should be accrued as FY2003 business.

Signed

Date:



Department of Energy
Bonneville Power Administration
P.O.Box 3621
Portland, Oregon 97208-3621

Environment, Fish and Wildlife

August 15, 2003

In reply refer to: KEWB-4

DON WILTON SURVEYING (YAKIMA)
2002 ENGLEWOOD #D
YAKIMA WA 98902
Attn: DON WILTON

As part of our efforts to accurately account for and track the financial performance of fish & wildlife contracts, the Bonneville Power Administration (BPA) is required to report all contract performance that occurs within this fiscal year or earlier (before September 30, 2003), but will not be billed until October 1, 2003 or later. This reporting will assure that we accurately record expenses in the appropriate fiscal year, thus creating clarity between the work accomplished in FY 2003, with applicable expenses, and the work accomplished in FY 2004. This distinction is particularly important in light of BPA's need to closely manage the Fish and Wildlife Program within accrual limits, and the heightened standards for reporting of financial assets and liabilities recommended by our independent auditor, PriceWaterhouseCoopers.

To accurately capture FY 2003 Fish & Wildlife Program costs, BPA is requesting your assistance in identifying a detailed listing of all contract work and expenses that meet the following criteria. Note that **both** of the following criteria must be met before an accrual may be processed for unbilled contract performance:

1. There must have been actual contract performance (services rendered or goods received) in FY 2003 or earlier (prior to September 30, 2003).
2. The invoice for the contract performance in question will not be received by BPA before the close of business on September 30, 2003. The work will be invoiced in the first months of FY 2004.

Again, if either of the above criteria is not true, then an accrual should not be reported. Do not double count expenses by including costs in the accrual estimate that have already been billed to BPA or will be before Sept. 30th, or including expenses for work that takes place after Sept. 30. These costs will be invoiced and included in FY 2004.

In order to facilitate uniform reporting, please indicate the accrual estimate for each contract listed on the attached form. If you have a contract that meets the criteria listed above, but is not listed, please add it to the form. If separate invoices will be submitted for multiple performance periods on a contract, please provide an estimate for each individual invoice. For example, if you anticipate submitting an invoice for the month of August 2003 and an invoice for September 2003, list each of these performance periods and the corresponding estimate of the invoice amount. The performance period for an invoice is the period of time when the invoiced work was performed. Accurately indicating the performance period will allow BPA to match the accrual estimate to the actual invoice when it is submitted.

Please include in your accrual estimate all of the costs that you anticipate will be invoiced to

BPA for work occurring before Sept. 30th, including appropriate indirect costs and any subcontractor costs. Please be as accurate as possible in making the accrual estimate. Failure to accurately capture year-end accruals will have a detrimental impact on the Fish & Wildlife program. Under-estimating the accrual amount could result in the necessity of using FY 2004 funds to pay for work accomplished in FY 2003. Over-estimating the accrual amount could result in improperly tying up FY 2003 funds for your project that could be used by other projects, undermining the overall program. Not reporting an estimate has the same effect as under-estimating the accrual. The accuracy of your best estimate of the accruals is extremely important, as our auditors (PriceWaterhouseCoopers) will be reviewing these estimates later in the fiscal year.

Remember that your year-end accrual estimate counts against your contract spending cap (Council defined spending limit). If you have a contract with the spending cap clause you will not be allowed to accrue greater than that allowed under the cap. If your contract does not yet have the spending cap clause, we are asking that you make every attempt to not exceed the Council defined spending limit. The Council defined spending limit is the amount used for the spending cap. Each of our F&W contractors contributes to ensuring the F&W Program does not exceed its overall cap of \$139 million. If you anticipate the year-end accrual will result in the spending cap (Council defined spending limit) being exceeded for your contract, please contact your BPA project manager/COTR immediately to resolve this issue.

Please return the completed and signed form to BPA, ATTN: KEWB-4/Accrual Estimates, by September 16, 2003. The form may be faxed to BPA at (503) 230-3049, however we request that the original form still be mailed to BPA. Your attention to detail and cooperation is essential and appreciated. Reports are available at the following location on the BPA website at to assist you in calculating your accrual estimate:

http://www.efw.bpa.gov/cgi-bin/FW/Info_For_Fish_Wildlife_Contractors.cgi

BPA is also considering comments regarding our draft Policy Manual for Fish and Wildlife contracts, available at the website shown above. Comments on the draft Manual are due by September 12. (The comment period has been extended to allow adequate time for comment.)

If you have questions, please contact Tracy Hursh at (503) 230-4532 or Bryan Crawford at (503) 230-5130.

Sincerely,

A handwritten signature in black ink, appearing to read "Scott R. Hampton", written over a horizontal line.

Scott R. Hampton
Manager, Finance, Budget and Information Technology

**Contract Accruals for Work Performed but Not Billed Through September 30, 2003
For Fish and Wildlife Contracts with the Bonneville Power Administration**

**DON WILTON SURVEYING (YAKIMA)
2002 ENGLEWOOD #D
YAKIMA WA 98902
Attn: DON WILTON**

Phone: (509) 454-8195 FAX: (509) 454-8195

| Project Number COTR | Contract Number (Release) | Contract Title | Accrual Performance Period | Estimated Accrual Amount |
|--------------------------------|--------------------------------------|---|---|---|
| 199705100 DOWLING | 00009467() | 1997-051-00 SURVEYING SERVICES FOR YAKIMA RIVER SIDE CHANNELS | | |

I certify that the above services were performed in FY2003 and that an invoice will not be submitted to BPA for payment by September 30, 2003.

All of the following criteria must be met before an accrual may be processed for unbilled contract performance:

1. There must have been actual contract performance (services rendered or goods received) in FY 2003 (October 1, 2002 through September 30, 2003).
2. The invoice will not be received by BPA by close of business on September 30, 2003.

Again, if either of the above criteria is not true, then an accrual should not be reported.

Since All the above conditions have been met, these expenditures should be accrued as FY2003 business.

Signed

Date:



Department of Energy
Bonneville Power Administration
P.O.Box 3621
Portland, Oregon 97208-3621

Environment, Fish and Wildlife

August 15, 2003

In reply refer to: KEWB-4

DS CONSULTING (PORTLAND)
813 SW ALDER #310
PORTLAND OR 97205

As part of our efforts to accurately account for and track the financial performance of fish & wildlife contracts, the Bonneville Power Administration (BPA) is required to report all contract performance that occurs within this fiscal year or earlier (before September 30, 2003), but will not be billed until October 1, 2003 or later. This reporting will assure that we accurately record expenses in the appropriate fiscal year, thus creating clarity between the work accomplished in FY 2003, with applicable expenses, and the work accomplished in FY 2004. This distinction is particularly important in light of BPA's need to closely manage the Fish and Wildlife Program within accrual limits, and the heightened standards for reporting of financial assets and liabilities recommended by our independent auditor, PriceWaterhouseCoopers.

To accurately capture FY 2003 Fish & Wildlife Program costs, BPA is requesting your assistance in identifying a detailed listing of all contract work and expenses that meet the following criteria. Note that **both** of the following criteria must be met before an accrual may be processed for unbilled contract performance:

1. There must have been actual contract performance (services rendered or goods received) in FY 2003 or earlier (prior to September 30, 2003).
2. The invoice for the contract performance in question will not be received by BPA before the close of business on September 30, 2003. The work will be invoiced in the first months of FY 2004.

Again, if either of the above criteria is not true, then an accrual should not be reported. Do not double count expenses by including costs in the accrual estimate that have already been billed to BPA or will be before Sept. 30th, or including expenses for work that takes place after Sept. 30. These costs will be invoiced and included in FY 2004.

In order to facilitate uniform reporting, please indicate the accrual estimate for each contract listed on the attached form. If you have a contract that meets the criteria listed above, but is not listed, please add it to the form. If separate invoices will be submitted for multiple performance periods on a contract, please provide an estimate for each individual invoice. For example, if you anticipate submitting an invoice for the month of August 2003 and an invoice for September 2003, list each of these performance periods and the corresponding estimate of the invoice amount. The performance period for an invoice is the period of time when the invoiced work was performed. Accurately indicating the performance period will allow BPA to match the accrual estimate to the actual invoice when it is submitted.

Please include in your accrual estimate all of the costs that you anticipate will be invoiced to

BPA for work occurring before Sept. 30th, including appropriate indirect costs and any subcontractor costs. Please be as accurate as possible in making the accrual estimate. Failure to accurately capture year-end accruals will have a detrimental impact on the Fish & Wildlife program. Under-estimating the accrual amount could result in the necessity of using FY 2004 funds to pay for work accomplished in FY 2003. Over-estimating the accrual amount could result in improperly tying up FY 2003 funds for your project that could be used by other projects, undermining the overall program. Not reporting an estimate has the same effect as under-estimating the accrual. The accuracy of your best estimate of the accruals is extremely important, as our auditors (PriceWaterhouseCoopers) will be reviewing these estimates later in the fiscal year.

Remember that your year-end accrual estimate counts against your contract spending cap (Council defined spending limit). If you have a contract with the spending cap clause you will not be allowed to accrue greater than that allowed under the cap. If your contract does not yet have the spending cap clause, we are asking that you make every attempt to not exceed the Council defined spending limit. The Council defined spending limit is the amount used for the spending cap. Each of our F&W contractors contributes to ensuring the F&W Program does not exceed its overall cap of \$139 million. If you anticipate the year-end accrual will result in the spending cap (Council defined spending limit) being exceeded for your contract, please contact your BPA project manager/COTR immediately to resolve this issue.

Please return the completed and signed form to BPA, ATTN: KEWB-4/Accrual Estimates, by September 16, 2003. The form may be faxed to BPA at (503) 230-3049, however we request that the original form still be mailed to BPA. Your attention to detail and cooperation is essential and appreciated. Reports are available at the following location on the BPA website at to assist you in calculating your accrual estimate:

http://www.efw.bpa.gov/cgi-bin/FW/Info_For_Fish_Wildlife_Contractors.cgi

BPA is also considering comments regarding our draft Policy Manual for Fish and Wildlife contracts, available at the website shown above. Comments on the draft Manual are due by September 12. (The comment period has been extended to allow adequate time for comment.)

If you have questions, please contact Tracy Hursh at (503) 230-4532 or Bryan Crawford at (503) 230-5130.

Sincerely,

A handwritten signature in black ink, appearing to read "Scott R. Hampton", written over a horizontal line.

Scott R. Hampton
Manager, Finance, Budget and Information Technology

**Contract Accruals for Work Performed but Not Billed Through September 30, 2003
For Fish and Wildlife Contracts with the Bonneville Power Administration**

**DS CONSULTING (PORTLAND)
813 SW ALDER #310
PORTLAND OR 97205**

| Project Number COTR | Contract Number (Release) | Contract Title | Accrual Performance Period | Estimated Accrual Amount |
|--------------------------------|--------------------------------------|--|---|-------------------------------------|
| 199800800 FISHER | 00008130(00001) | 1998-008-00 REGIONAL FORUM FACILITATION SERVICES | | |

I certify that the above services were performed in FY2003 and that an invoice will not be submitted to BPA for payment by September 30, 2003.

All of the following criteria must be met before an accrual may be processed for unbilled contract performance:

1. There must have been actual contract performance (services rendered or goods received) in FY 2003 (October 1, 2002 through September 30, 2003).
2. The invoice will not be received by BPA by close of business on September 30, 2003.

Again, if either of the above criteria is not true, then an accrual should not be reported.

Since All the above conditions have been met, these expenditures should be accrued as FY2003 business.

Signed

Date:



Department of Energy
Bonneville Power Administration
P.O.Box 3621
Portland, Oregon 97208-3621

Environment, Fish and Wildlife

August 15, 2003

In reply refer to: KEWB-4

EASTERN OREGON UNIVERSITY (LA GRANDE)
ONE UNIVERSITY BLVD
LA GRANDE OR 97850-2899

As part of our efforts to accurately account for and track the financial performance of fish & wildlife contracts, the Bonneville Power Administration (BPA) is required to report all contract performance that occurs within this fiscal year or earlier (before September 30, 2003), but will not be billed until October 1, 2003 or later. This reporting will assure that we accurately record expenses in the appropriate fiscal year, thus creating clarity between the work accomplished in FY 2003, with applicable expenses, and the work accomplished in FY 2004. This distinction is particularly important in light of BPA's need to closely manage the Fish and Wildlife Program within accrual limits, and the heightened standards for reporting of financial assets and liabilities recommended by our independent auditor, PriceWaterhouseCoopers.

To accurately capture FY 2003 Fish & Wildlife Program costs, BPA is requesting your assistance in identifying a detailed listing of all contract work and expenses that meet the following criteria. Note that **both** of the following criteria must be met before an accrual may be processed for unbilled contract performance:

1. There must have been actual contract performance (services rendered or goods received) in FY 2003 or earlier (prior to September 30, 2003).
2. The invoice for the contract performance in question will not be received by BPA before the close of business on September 30, 2003. The work will be invoiced in the first months of FY 2004.

Again, if either of the above criteria is not true, then an accrual should not be reported. Do not double count expenses by including costs in the accrual estimate that have already been billed to BPA or will be before Sept. 30th, or including expenses for work that takes place after Sept. 30. These costs will be invoiced and included in FY 2004.

In order to facilitate uniform reporting, please indicate the accrual estimate for each contract listed on the attached form. If you have a contract that meets the criteria listed above, but is not listed, please add it to the form. If separate invoices will be submitted for multiple performance periods on a contract, please provide an estimate for each individual invoice. For example, if you anticipate submitting an invoice for the month of August 2003 and an invoice for September 2003, list each of these performance periods and the corresponding estimate of the invoice amount. The performance period for an invoice is the period of time when the invoiced work was performed. Accurately indicating the performance period will allow BPA to match the accrual estimate to the actual invoice when it is submitted.

Please include in your accrual estimate all of the costs that you anticipate will be invoiced to

BPA for work occurring before Sept. 30th, including appropriate indirect costs and any subcontractor costs. Please be as accurate as possible in making the accrual estimate. Failure to accurately capture year-end accruals will have a detrimental impact on the Fish & Wildlife program. Under-estimating the accrual amount could result in the necessity of using FY 2004 funds to pay for work accomplished in FY 2003. Over-estimating the accrual amount could result in improperly tying up FY 2003 funds for your project that could be used by other projects, undermining the overall program. Not reporting an estimate has the same effect as under-estimating the accrual. The accuracy of your best estimate of the accruals is extremely important, as our auditors (PriceWaterhouseCoopers) will be reviewing these estimates later in the fiscal year.

Remember that your year-end accrual estimate counts against your contract spending cap (Council defined spending limit). If you have a contract with the spending cap clause you will not be allowed to accrue greater than that allowed under the cap. If your contract does not yet have the spending cap clause, we are asking that you make every attempt to not exceed the Council defined spending limit. The Council defined spending limit is the amount used for the spending cap. Each of our F&W contractors contributes to ensuring the F&W Program does not exceed its overall cap of \$139 million. If you anticipate the year-end accrual will result in the spending cap (Council defined spending limit) being exceeded for your contract, please contact your BPA project manager/COTR immediately to resolve this issue.

Please return the completed and signed form to BPA, ATTN: KEWB-4/Accrual Estimates, by September 16, 2003. The form may be faxed to BPA at (503) 230-3049, however we request that the original form still be mailed to BPA. Your attention to detail and cooperation is essential and appreciated. Reports are available at the following location on the BPA website at to assist you in calculating your accrual estimate:

http://www.efw.bpa.gov/cgi-bin/FW/Info_For_Fish_Wildlife_Contractors.cgi

BPA is also considering comments regarding our draft Policy Manual for Fish and Wildlife contracts, available at the website shown above. Comments on the draft Manual are due by September 12. (The comment period has been extended to allow adequate time for comment.)

If you have questions, please contact Tracy Hursh at (503) 230-4532 or Bryan Crawford at (503) 230-5130.

Sincerely,

A handwritten signature in black ink, appearing to read "Scott R. Hampton", written over a horizontal line.

Scott R. Hampton
Manager, Finance, Budget and Information Technology

**Contract Accruals for Work Performed but Not Billed Through September 30, 2003
For Fish and Wildlife Contracts with the Bonneville Power Administration**

**EASTERN OREGON UNIVERSITY (LA GRANDE)
ONE UNIVERSITY BLVD
LA GRANDE OR 97850-2899**

| Project Number COTR | Contract Number (Release) | Contract Title | Accrual Performance Period | Estimated Accrual Amount |
|--------------------------------|--------------------------------------|--|---------------------------------------|-------------------------------------|
| 199202601 WELCH | 00006277() | 1992-026-01 GRANDE RONDE MODEL WATERSHED | | |

I certify that the above services were performed in FY2003 and that an invoice will not be submitted to BPA for payment by September 30, 2003.

All of the following criteria must be met before an accrual may be processed for unbilled contract performance:

1. There must have been actual contract performance (services rendered or goods received) in FY 2003 (October 1, 2002 through September 30, 2003).
2. The invoice will not be received by BPA by close of business on September 30, 2003.

Again, if either of the above criteria is not true, then an accrual should not be reported.

Since All the above conditions have been met, these expenditures should be accrued as FY2003 business.

Signed

Date:



Department of Energy
Bonneville Power Administration
P.O.Box 3621
Portland, Oregon 97208-3621

Environment, Fish and Wildlife

August 15, 2003

In reply refer to: KEWB-4

ENVIRONMENTAL SCIENCE ASSOCIATES (SAN FRANCISCO)
225 BUSH ST #1700
SAN FRANCISCO CA 94104

As part of our efforts to accurately account for and track the financial performance of fish & wildlife contracts, the Bonneville Power Administration (BPA) is required to report all contract performance that occurs within this fiscal year or earlier (before September 30, 2003), but will not be billed until October 1, 2003 or later. This reporting will assure that we accurately record expenses in the appropriate fiscal year, thus creating clarity between the work accomplished in FY 2003, with applicable expenses, and the work accomplished in FY 2004. This distinction is particularly important in light of BPA's need to closely manage the Fish and Wildlife Program within accrual limits, and the heightened standards for reporting of financial assets and liabilities recommended by our independent auditor, PriceWaterhouseCoopers.

To accurately capture FY 2003 Fish & Wildlife Program costs, BPA is requesting your assistance in identifying a detailed listing of all contract work and expenses that meet the following criteria. Note that **both** of the following criteria must be met before an accrual may be processed for unbilled contract performance:

1. There must have been actual contract performance (services rendered or goods received) in FY 2003 or earlier (prior to September 30, 2003).
2. The invoice for the contract performance in question will not be received by BPA before the close of business on September 30, 2003. The work will be invoiced in the first months of FY 2004.

Again, if either of the above criteria is not true, then an accrual should not be reported. Do not double count expenses by including costs in the accrual estimate that have already been billed to BPA or will be before Sept. 30th, or including expenses for work that takes place after Sept. 30. These costs will be invoiced and included in FY 2004.

In order to facilitate uniform reporting, please indicate the accrual estimate for each contract listed on the attached form. If you have a contract that meets the criteria listed above, but is not listed, please add it to the form. If separate invoices will be submitted for multiple performance periods on a contract, please provide an estimate for each individual invoice. For example, if you anticipate submitting an invoice for the month of August 2003 and an invoice for September 2003, list each of these performance periods and the corresponding estimate of the invoice amount. The performance period for an invoice is the period of time when the invoiced work was performed. Accurately indicating the performance period will allow BPA to match the accrual estimate to the actual invoice when it is submitted.

Please include in your accrual estimate all of the costs that you anticipate will be invoiced to

BPA for work occurring before Sept. 30th, including appropriate indirect costs and any subcontractor costs. Please be as accurate as possible in making the accrual estimate. Failure to accurately capture year-end accruals will have a detrimental impact on the Fish & Wildlife program. Under-estimating the accrual amount could result in the necessity of using FY 2004 funds to pay for work accomplished in FY 2003. Over-estimating the accrual amount could result in improperly tying up FY 2003 funds for your project that could be used by other projects, undermining the overall program. Not reporting an estimate has the same effect as under-estimating the accrual. The accuracy of your best estimate of the accruals is extremely important, as our auditors (PriceWaterhouseCoopers) will be reviewing these estimates later in the fiscal year.

Remember that your year-end accrual estimate counts against your contract spending cap (Council defined spending limit). If you have a contract with the spending cap clause you will not be allowed to accrue greater than that allowed under the cap. If your contract does not yet have the spending cap clause, we are asking that you make every attempt to not exceed the Council defined spending limit. The Council defined spending limit is the amount used for the spending cap. Each of our F&W contractors contributes to ensuring the F&W Program does not exceed its overall cap of \$139 million. If you anticipate the year-end accrual will result in the spending cap (Council defined spending limit) being exceeded for your contract, please contact your BPA project manager/COTR immediately to resolve this issue.

Please return the completed and signed form to BPA, ATTN: KEWB-4/Accrual Estimates, by September 16, 2003. The form may be faxed to BPA at (503) 230-3049, however we request that the original form still be mailed to BPA. Your attention to detail and cooperation is essential and appreciated. Reports are available at the following location on the BPA website at to assist you in calculating your accrual estimate:

http://www.efw.bpa.gov/cgi-bin/FW/Info_For_Fish_Wildlife_Contractors.cgi

BPA is also considering comments regarding our draft Policy Manual for Fish and Wildlife contracts, available at the website shown above. Comments on the draft Manual are due by September 12. (The comment period has been extended to allow adequate time for comment.)

If you have questions, please contact Tracy Hursh at (503) 230-4532 or Bryan Crawford at (503) 230-5130.

Sincerely,

A handwritten signature in black ink, appearing to read "Scott R. Hampton", written over a horizontal line.

Scott R. Hampton
Manager, Finance, Budget and Information Technology

**Contract Accruals for Work Performed but Not Billed Through September 30, 2003
For Fish and Wildlife Contracts with the Bonneville Power Administration**

**ENVIRONMENTAL SCIENCE ASSOCIATES (SAN FRANCISCO)
225 BUSH ST #1700
SAN FRANCISCO CA 94104
Phone: (415) 896-5900**

| Project Number COTR | Contract Number (Release) | Contract Title | Accrual Performance Period | Estimated Accrual Amount |
|--------------------------------|--------------------------------------|---|---------------------------------------|-------------------------------------|
| 198805301 CARTER | 00000589(00001) | 198805301 NEPA GRANDE RONDE- IMNAHA EIS | | |

I certify that the above services were performed in FY2003 and that an invoice will not be submitted to BPA for payment by September 30, 2003.

All of the following criteria must be met before an accrual may be processed for unbilled contract performance:

1. There must have been actual contract performance (services rendered or goods received) in FY 2003 (October 1, 2002 through September 30, 2003).
2. The invoice will not be received by BPA by close of business on September 30, 2003.

Again, if either of the above criteria is not true, then an accrual should not be reported.

Since All the above conditions have been met, these expenditures should be accrued as FY2003 business.

Signed

Date:



Department of Energy
Bonneville Power Administration
P.O.Box 3621
Portland, Oregon 97208-3621

Environment, Fish and Wildlife

August 15, 2003

In reply refer to: KEWB-4

ESSA TECHNOLOGIES LTD (ESSA TECHNOLOGIES)
1765 W 8TH AVE 3RD FL
VANCOUVER BC V6J 5C6

As part of our efforts to accurately account for and track the financial performance of fish & wildlife contracts, the Bonneville Power Administration (BPA) is required to report all contract performance that occurs within this fiscal year or earlier (before September 30, 2003), but will not be billed until October 1, 2003 or later. This reporting will assure that we accurately record expenses in the appropriate fiscal year, thus creating clarity between the work accomplished in FY 2003, with applicable expenses, and the work accomplished in FY 2004. This distinction is particularly important in light of BPA's need to closely manage the Fish and Wildlife Program within accrual limits, and the heightened standards for reporting of financial assets and liabilities recommended by our independent auditor, PriceWaterhouseCoopers.

To accurately capture FY 2003 Fish & Wildlife Program costs, BPA is requesting your assistance in identifying a detailed listing of all contract work and expenses that meet the following criteria. Note that **both** of the following criteria must be met before an accrual may be processed for unbilled contract performance:

1. There must have been actual contract performance (services rendered or goods received) in FY 2003 or earlier (prior to September 30, 2003).
2. The invoice for the contract performance in question will not be received by BPA before the close of business on September 30, 2003. The work will be invoiced in the first months of FY 2004.

Again, if either of the above criteria is not true, then an accrual should not be reported. Do not double count expenses by including costs in the accrual estimate that have already been billed to BPA or will be before Sept. 30th, or including expenses for work that takes place after Sept. 30. These costs will be invoiced and included in FY 2004.

In order to facilitate uniform reporting, please indicate the accrual estimate for each contract listed on the attached form. If you have a contract that meets the criteria listed above, but is not listed, please add it to the form. If separate invoices will be submitted for multiple performance periods on a contract, please provide an estimate for each individual invoice. For example, if you anticipate submitting an invoice for the month of August 2003 and an invoice for September 2003, list each of these performance periods and the corresponding estimate of the invoice amount. The performance period for an invoice is the period of time when the invoiced work was performed. Accurately indicating the performance period will allow BPA to match the accrual estimate to the actual invoice when it is submitted.

Please include in your accrual estimate all of the costs that you anticipate will be invoiced to

BPA for work occurring before Sept. 30th, including appropriate indirect costs and any subcontractor costs. Please be as accurate as possible in making the accrual estimate. Failure to accurately capture year-end accruals will have a detrimental impact on the Fish & Wildlife program. Under-estimating the accrual amount could result in the necessity of using FY 2004 funds to pay for work accomplished in FY 2003. Over-estimating the accrual amount could result in improperly tying up FY 2003 funds for your project that could be used by other projects, undermining the overall program. Not reporting an estimate has the same effect as under-estimating the accrual. The accuracy of your best estimate of the accruals is extremely important, as our auditors (PriceWaterhouseCoopers) will be reviewing these estimates later in the fiscal year.

Remember that your year-end accrual estimate counts against your contract spending cap (Council defined spending limit). If you have a contract with the spending cap clause you will not be allowed to accrue greater than that allowed under the cap. If your contract does not yet have the spending cap clause, we are asking that you make every attempt to not exceed the Council defined spending limit. The Council defined spending limit is the amount used for the spending cap. Each of our F&W contractors contributes to ensuring the F&W Program does not exceed its overall cap of \$139 million. If you anticipate the year-end accrual will result in the spending cap (Council defined spending limit) being exceeded for your contract, please contact your BPA project manager/COTR immediately to resolve this issue.

Please return the completed and signed form to BPA, ATTN: KEWB-4/Accrual Estimates, by September 16, 2003. The form may be faxed to BPA at (503) 230-3049, however we request that the original form still be mailed to BPA. Your attention to detail and cooperation is essential and appreciated. Reports are available at the following location on the BPA website at to assist you in calculating your accrual estimate:

http://www.efw.bpa.gov/cgi-bin/FW/Info_For_Fish_Wildlife_Contractors.cgi

BPA is also considering comments regarding our draft Policy Manual for Fish and Wildlife contracts, available at the website shown above. Comments on the draft Manual are due by September 12. (The comment period has been extended to allow adequate time for comment.)

If you have questions, please contact Tracy Hursh at (503) 230-4532 or Bryan Crawford at (503) 230-5130.

Sincerely,

A handwritten signature in black ink, appearing to read "Scott R. Hampton", written over a horizontal line.

Scott R. Hampton
Manager, Finance, Budget and Information Technology

**Contract Accruals for Work Performed but Not Billed Through September 30, 2003
For Fish and Wildlife Contracts with the Bonneville Power Administration**

**ESSA TECHNOLOGIES LTD (ESSA TECHNOLOGIES)
1765 W 8TH AVE 3RD FL
VANCOUVER BC V6J 5C6
Phone: (604) 733-2996**

| Project Number COTR | Contract Number (Release) | Contract Title | Accrual Performance Period | Estimated Accrual Amount |
|--------------------------------|--------------------------------------|---|---|---|
| 200300300 WILCOX | 00012481() | 2003-003-00 MULTI-WATERSHED APPR TO INCREASE THE RATE OF LEARNING | | |

I certify that the above services were performed in FY2003 and that an invoice will not be submitted to BPA for payment by September 30, 2003.

All of the following criteria must be met before an accrual may be processed for unbilled contract performance:

1. There must have been actual contract performance (services rendered or goods received) in FY 2003 (October 1, 2002 through September 30, 2003).
2. The invoice will not be received by BPA by close of business on September 30, 2003.

Again, if either of the above criteria is not true, then an accrual should not be reported.

Since All the above conditions have been met, these expenditures should be accrued as FY2003 business.

Signed

Date:



Department of Energy
Bonneville Power Administration
P.O.Box 3621
Portland, Oregon 97208-3621

Environment, Fish and Wildlife

August 15, 2003

In reply refer to: KEWB-4

FISHER FISHERIES LTD (OREGON CITY)
18403 S CLEAR ACRES DRIVE
OREGON CITY OR 97045

As part of our efforts to accurately account for and track the financial performance of fish & wildlife contracts, the Bonneville Power Administration (BPA) is required to report all contract performance that occurs within this fiscal year or earlier (before September 30, 2003), but will not be billed until October 1, 2003 or later. This reporting will assure that we accurately record expenses in the appropriate fiscal year, thus creating clarity between the work accomplished in FY 2003, with applicable expenses, and the work accomplished in FY 2004. This distinction is particularly important in light of BPA's need to closely manage the Fish and Wildlife Program within accrual limits, and the heightened standards for reporting of financial assets and liabilities recommended by our independent auditor, PriceWaterhouseCoopers.

To accurately capture FY 2003 Fish & Wildlife Program costs, BPA is requesting your assistance in identifying a detailed listing of all contract work and expenses that meet the following criteria. Note that **both** of the following criteria must be met before an accrual may be processed for unbilled contract performance:

1. There must have been actual contract performance (services rendered or goods received) in FY 2003 or earlier (prior to September 30, 2003).
2. The invoice for the contract performance in question will not be received by BPA before the close of business on September 30, 2003. The work will be invoiced in the first months of FY 2004.

Again, if either of the above criteria is not true, then an accrual should not be reported. Do not double count expenses by including costs in the accrual estimate that have already been billed to BPA or will be before Sept. 30th, or including expenses for work that takes place after Sept. 30. These costs will be invoiced and included in FY 2004.

In order to facilitate uniform reporting, please indicate the accrual estimate for each contract listed on the attached form. If you have a contract that meets the criteria listed above, but is not listed, please add it to the form. If separate invoices will be submitted for multiple performance periods on a contract, please provide an estimate for each individual invoice. For example, if you anticipate submitting an invoice for the month of August 2003 and an invoice for September 2003, list each of these performance periods and the corresponding estimate of the invoice amount. The performance period for an invoice is the period of time when the invoiced work was performed. Accurately indicating the performance period will allow BPA to match the accrual estimate to the actual invoice when it is submitted.

Please include in your accrual estimate all of the costs that you anticipate will be invoiced to

BPA for work occurring before Sept. 30th, including appropriate indirect costs and any subcontractor costs. Please be as accurate as possible in making the accrual estimate. Failure to accurately capture year-end accruals will have a detrimental impact on the Fish & Wildlife program. Under-estimating the accrual amount could result in the necessity of using FY 2004 funds to pay for work accomplished in FY 2003. Over-estimating the accrual amount could result in improperly tying up FY 2003 funds for your project that could be used by other projects, undermining the overall program. Not reporting an estimate has the same effect as under-estimating the accrual. The accuracy of your best estimate of the accruals is extremely important, as our auditors (PriceWaterhouseCoopers) will be reviewing these estimates later in the fiscal year.

Remember that your year-end accrual estimate counts against your contract spending cap (Council defined spending limit). If you have a contract with the spending cap clause you will not be allowed to accrue greater than that allowed under the cap. If your contract does not yet have the spending cap clause, we are asking that you make every attempt to not exceed the Council defined spending limit. The Council defined spending limit is the amount used for the spending cap. Each of our F&W contractors contributes to ensuring the F&W Program does not exceed its overall cap of \$139 million. If you anticipate the year-end accrual will result in the spending cap (Council defined spending limit) being exceeded for your contract, please contact your BPA project manager/COTR immediately to resolve this issue.

Please return the completed and signed form to BPA, ATTN: KEWB-4/Accrual Estimates, by September 16, 2003. The form may be faxed to BPA at (503) 230-3049, however we request that the original form still be mailed to BPA. Your attention to detail and cooperation is essential and appreciated. Reports are available at the following location on the BPA website at to assist you in calculating your accrual estimate:

http://www.efw.bpa.gov/cgi-bin/FW/Info_For_Fish_Wildlife_Contractors.cgi

BPA is also considering comments regarding our draft Policy Manual for Fish and Wildlife contracts, available at the website shown above. Comments on the draft Manual are due by September 12. (The comment period has been extended to allow adequate time for comment.)

If you have questions, please contact Tracy Hursh at (503) 230-4532 or Bryan Crawford at (503) 230-5130.

Sincerely,

A handwritten signature in black ink, appearing to read "Scott R. Hampton", written over a horizontal line.

Scott R. Hampton
Manager, Finance, Budget and Information Technology

**Contract Accruals for Work Performed but Not Billed Through September 30, 2003
For Fish and Wildlife Contracts with the Bonneville Power Administration**

**FISHER FISHERIES LTD (OREGON CITY)
18403 S CLEAR ACRES DRIVE
OREGON CITY OR 97045**

| Project Number COTR | Contract Number (Release) | Contract Title | Accrual Performance Period | Estimated Accrual Amount |
|--------------------------------|--------------------------------------|---|---|-------------------------------------|
| 200200500 SKIDMORE | 00008641() | 2002-005-00 BIOP IMPLEMENTATION TECHNICAL SUPPORT | | |

I certify that the above services were performed in FY2003 and that an invoice will not be submitted to BPA for payment by September 30, 2003.

All of the following criteria must be met before an accrual may be processed for unbilled contract performance:

1. There must have been actual contract performance (services rendered or goods received) in FY 2003 (October 1, 2002 through September 30, 2003).
2. The invoice will not be received by BPA by close of business on September 30, 2003.

Again, if either of the above criteria is not true, then an accrual should not be reported.

Since All the above conditions have been met, these expenditures should be accrued as FY2003 business.

Signed

Date:



Department of Energy
Bonneville Power Administration
P.O.Box 3621
Portland, Oregon 97208-3621

Environment, Fish and Wildlife

August 15, 2003

In reply refer to: KEWB-4

FISHPRO INC (PORT ORCHARD)
3780 SE MILE HILL DR
PORT ORCHARD WA 98366

As part of our efforts to accurately account for and track the financial performance of fish & wildlife contracts, the Bonneville Power Administration (BPA) is required to report all contract performance that occurs within this fiscal year or earlier (before September 30, 2003), but will not be billed until October 1, 2003 or later. This reporting will assure that we accurately record expenses in the appropriate fiscal year, thus creating clarity between the work accomplished in FY 2003, with applicable expenses, and the work accomplished in FY 2004. This distinction is particularly important in light of BPA's need to closely manage the Fish and Wildlife Program within accrual limits, and the heightened standards for reporting of financial assets and liabilities recommended by our independent auditor, PriceWaterhouseCoopers.

To accurately capture FY 2003 Fish & Wildlife Program costs, BPA is requesting your assistance in identifying a detailed listing of all contract work and expenses that meet the following criteria. Note that **both** of the following criteria must be met before an accrual may be processed for unbilled contract performance:

1. There must have been actual contract performance (services rendered or goods received) in FY 2003 or earlier (prior to September 30, 2003).
2. The invoice for the contract performance in question will not be received by BPA before the close of business on September 30, 2003. The work will be invoiced in the first months of FY 2004.

Again, if either of the above criteria is not true, then an accrual should not be reported. Do not double count expenses by including costs in the accrual estimate that have already been billed to BPA or will be before Sept. 30th, or including expenses for work that takes place after Sept. 30. These costs will be invoiced and included in FY 2004.

In order to facilitate uniform reporting, please indicate the accrual estimate for each contract listed on the attached form. If you have a contract that meets the criteria listed above, but is not listed, please add it to the form. If separate invoices will be submitted for multiple performance periods on a contract, please provide an estimate for each individual invoice. For example, if you anticipate submitting an invoice for the month of August 2003 and an invoice for September 2003, list each of these performance periods and the corresponding estimate of the invoice amount. The performance period for an invoice is the period of time when the invoiced work was performed. Accurately indicating the performance period will allow BPA to match the accrual estimate to the actual invoice when it is submitted.

Please include in your accrual estimate all of the costs that you anticipate will be invoiced to

BPA for work occurring before Sept. 30th, including appropriate indirect costs and any subcontractor costs. Please be as accurate as possible in making the accrual estimate. Failure to accurately capture year-end accruals will have a detrimental impact on the Fish & Wildlife program. Under-estimating the accrual amount could result in the necessity of using FY 2004 funds to pay for work accomplished in FY 2003. Over-estimating the accrual amount could result in improperly tying up FY 2003 funds for your project that could be used by other projects, undermining the overall program. Not reporting an estimate has the same effect as under-estimating the accrual. The accuracy of your best estimate of the accruals is extremely important, as our auditors (PriceWaterhouseCoopers) will be reviewing these estimates later in the fiscal year.

Remember that your year-end accrual estimate counts against your contract spending cap (Council defined spending limit). If you have a contract with the spending cap clause you will not be allowed to accrue greater than that allowed under the cap. If your contract does not yet have the spending cap clause, we are asking that you make every attempt to not exceed the Council defined spending limit. The Council defined spending limit is the amount used for the spending cap. Each of our F&W contractors contributes to ensuring the F&W Program does not exceed its overall cap of \$139 million. If you anticipate the year-end accrual will result in the spending cap (Council defined spending limit) being exceeded for your contract, please contact your BPA project manager/COTR immediately to resolve this issue.

Please return the completed and signed form to BPA, ATTN: KEWB-4/Accrual Estimates, by September 16, 2003. The form may be faxed to BPA at (503) 230-3049, however we request that the original form still be mailed to BPA. Your attention to detail and cooperation is essential and appreciated. Reports are available at the following location on the BPA website at to assist you in calculating your accrual estimate:

http://www.efw.bpa.gov/cgi-bin/FW/Info_For_Fish_Wildlife_Contractors.cgi

BPA is also considering comments regarding our draft Policy Manual for Fish and Wildlife contracts, available at the website shown above. Comments on the draft Manual are due by September 12. (The comment period has been extended to allow adequate time for comment.)

If you have questions, please contact Tracy Hursh at (503) 230-4532 or Bryan Crawford at (503) 230-5130.

Sincerely,

A handwritten signature in black ink, appearing to read "Scott R. Hampton", written over a horizontal line.

Scott R. Hampton
Manager, Finance, Budget and Information Technology

**Contract Accruals for Work Performed but Not Billed Through September 30, 2003
For Fish and Wildlife Contracts with the Bonneville Power Administration**

**FISHPRO INC (PORT ORCHARD)
3780 SE MILE HILL DR
PORT ORCHARD WA 98366
Phone: (360) 871-2727**

| Project Number COTR | Contract Number (Release) | Contract Title | Accrual Performance Period | Estimated Accrual Amount |
|------------------------|------------------------------|--|-------------------------------|-----------------------------|
| 199101903 MORINAKA | 00000429(00022) | 1991-019-03 HUNGRY HORSE MITIGATION | | |
| 199500100 MORINAKA | 00000429(00021) | 1995-001-02 PROFESSIONAL SERVICES | | |
| 198335000 KIRKMAN | 00000429(00015) | 1983-350-00 CONSTRUCTION OF NEZ PERCE TRIBAL HATCHERY | | |
| 199604300 SMITH | 00004972() | JOHNSON CREEK ARTIFICIAL PROPAGATION BA FOR NEPA | | |
| 199604300 KIRKMAN | 00000429(00020) | 1996-043-02 RELIMINARY DESIGN-JOHNSON CREEK ART PROP ENHANCEMENT | | |

I certify that the above services were performed in FY2003 and that an invoice will not be submitted to BPA for payment by September 30, 2003.

All of the following criteria must be met before an accrual may be processed for unbilled contract performance:

1. There must have been actual contract performance (services rendered or goods received) in FY 2003 (October 1, 2002 through September 30, 2003).
2. The invoice will not be received by BPA by close of business on September 30, 2003.

Again, if either of the above criteria is not true, then an accrual should not be reported.

Since All the above conditions have been met, these expenditures should be accrued as FY2003 business.

Signed

Date:



Department of Energy
Bonneville Power Administration
P.O.Box 3621
Portland, Oregon 97208-3621

Environment, Fish and Wildlife

August 15, 2003

In reply refer to: KEWB-4

GARDENA FARMS IRRIGATION DISTRICT #13 (TOUCHET)
539 WHITE RD
TOUCHET WA 99360

As part of our efforts to accurately account for and track the financial performance of fish & wildlife contracts, the Bonneville Power Administration (BPA) is required to report all contract performance that occurs within this fiscal year or earlier (before September 30, 2003), but will not be billed until October 1, 2003 or later. This reporting will assure that we accurately record expenses in the appropriate fiscal year, thus creating clarity between the work accomplished in FY 2003, with applicable expenses, and the work accomplished in FY 2004. This distinction is particularly important in light of BPA's need to closely manage the Fish and Wildlife Program within accrual limits, and the heightened standards for reporting of financial assets and liabilities recommended by our independent auditor, PriceWaterhouseCoopers.

To accurately capture FY 2003 Fish & Wildlife Program costs, BPA is requesting your assistance in identifying a detailed listing of all contract work and expenses that meet the following criteria. Note that **both** of the following criteria must be met before an accrual may be processed for unbilled contract performance:

1. There must have been actual contract performance (services rendered or goods received) in FY 2003 or earlier (prior to September 30, 2003).
2. The invoice for the contract performance in question will not be received by BPA before the close of business on September 30, 2003. The work will be invoiced in the first months of FY 2004.

Again, if either of the above criteria is not true, then an accrual should not be reported. Do not double count expenses by including costs in the accrual estimate that have already been billed to BPA or will be before Sept. 30th, or including expenses for work that takes place after Sept. 30. These costs will be invoiced and included in FY 2004.

In order to facilitate uniform reporting, please indicate the accrual estimate for each contract listed on the attached form. If you have a contract that meets the criteria listed above, but is not listed, please add it to the form. If separate invoices will be submitted for multiple performance periods on a contract, please provide an estimate for each individual invoice. For example, if you anticipate submitting an invoice for the month of August 2003 and an invoice for September 2003, list each of these performance periods and the corresponding estimate of the invoice amount. The performance period for an invoice is the period of time when the invoiced work was performed. Accurately indicating the performance period will allow BPA to match the accrual estimate to the actual invoice when it is submitted.

Please include in your accrual estimate all of the costs that you anticipate will be invoiced to

BPA for work occurring before Sept. 30th, including appropriate indirect costs and any subcontractor costs. Please be as accurate as possible in making the accrual estimate. Failure to accurately capture year-end accruals will have a detrimental impact on the Fish & Wildlife program. Under-estimating the accrual amount could result in the necessity of using FY 2004 funds to pay for work accomplished in FY 2003. Over-estimating the accrual amount could result in improperly tying up FY 2003 funds for your project that could be used by other projects, undermining the overall program. Not reporting an estimate has the same effect as under-estimating the accrual. The accuracy of your best estimate of the accruals is extremely important, as our auditors (PriceWaterhouseCoopers) will be reviewing these estimates later in the fiscal year.

Remember that your year-end accrual estimate counts against your contract spending cap (Council defined spending limit). If you have a contract with the spending cap clause you will not be allowed to accrue greater than that allowed under the cap. If your contract does not yet have the spending cap clause, we are asking that you make every attempt to not exceed the Council defined spending limit. The Council defined spending limit is the amount used for the spending cap. Each of our F&W contractors contributes to ensuring the F&W Program does not exceed its overall cap of \$139 million. If you anticipate the year-end accrual will result in the spending cap (Council defined spending limit) being exceeded for your contract, please contact your BPA project manager/COTR immediately to resolve this issue.

Please return the completed and signed form to BPA, ATTN: KEWB-4/Accrual Estimates, by September 16, 2003. The form may be faxed to BPA at (503) 230-3049, however we request that the original form still be mailed to BPA. Your attention to detail and cooperation is essential and appreciated. Reports are available at the following location on the BPA website at to assist you in calculating your accrual estimate:

http://www.efw.bpa.gov/cgi-bin/FW/Info_For_Fish_Wildlife_Contractors.cgi

BPA is also considering comments regarding our draft Policy Manual for Fish and Wildlife contracts, available at the website shown above. Comments on the draft Manual are due by September 12. (The comment period has been extended to allow adequate time for comment.)

If you have questions, please contact Tracy Hursh at (503) 230-4532 or Bryan Crawford at (503) 230-5130.

Sincerely,

A handwritten signature in black ink, appearing to read "Scott R. Hampton", written over a horizontal line.

Scott R. Hampton
Manager, Finance, Budget and Information Technology

**Contract Accruals for Work Performed but Not Billed Through September 30, 2003
For Fish and Wildlife Contracts with the Bonneville Power Administration**

**GARDENA FARMS IRRIGATION DISTRICT #13 (TOUCHET)
539 WHITE RD
TOUCHET WA 99360**

| Project Number COTR | Contract Number (Release) | Contract Title | Accrual Performance Period | Estimated Accrual Amount |
|--------------------------------|--------------------------------------|---|---|-------------------------------------|
| 199601100 ZELINSKY | 00007402() | 1996-011-00 O & M FOR BURLINGAME SCREENS & LADDER | | |

I certify that the above services were performed in FY2003 and that an invoice will not be submitted to BPA for payment by September 30, 2003.

All of the following criteria must be met before an accrual may be processed for unbilled contract performance:

1. There must have been actual contract performance (services rendered or goods received) in FY 2003 (October 1, 2002 through September 30, 2003).
2. The invoice will not be received by BPA by close of business on September 30, 2003.

Again, if either of the above criteria is not true, then an accrual should not be reported.

Since All the above conditions have been met, these expenditures should be accrued as FY2003 business.

Signed

Date:



Department of Energy
Bonneville Power Administration
P.O.Box 3621
Portland, Oregon 97208-3621

Environment, Fish and Wildlife

August 15, 2003

In reply refer to: KEWB-4

GILLIAM CTY SOIL & WATER CONSV DIST (CONDON)
PO BOX 106
CONDON OR 97823

As part of our efforts to accurately account for and track the financial performance of fish & wildlife contracts, the Bonneville Power Administration (BPA) is required to report all contract performance that occurs within this fiscal year or earlier (before September 30, 2003), but will not be billed until October 1, 2003 or later. This reporting will assure that we accurately record expenses in the appropriate fiscal year, thus creating clarity between the work accomplished in FY 2003, with applicable expenses, and the work accomplished in FY 2004. This distinction is particularly important in light of BPA's need to closely manage the Fish and Wildlife Program within accrual limits, and the heightened standards for reporting of financial assets and liabilities recommended by our independent auditor, PriceWaterhouseCoopers.

To accurately capture FY 2003 Fish & Wildlife Program costs, BPA is requesting your assistance in identifying a detailed listing of all contract work and expenses that meet the following criteria. Note that **both** of the following criteria must be met before an accrual may be processed for unbilled contract performance:

1. There must have been actual contract performance (services rendered or goods received) in FY 2003 or earlier (prior to September 30, 2003).
2. The invoice for the contract performance in question will not be received by BPA before the close of business on September 30, 2003. The work will be invoiced in the first months of FY 2004.

Again, if either of the above criteria is not true, then an accrual should not be reported. Do not double count expenses by including costs in the accrual estimate that have already been billed to BPA or will be before Sept. 30th, or including expenses for work that takes place after Sept. 30. These costs will be invoiced and included in FY 2004.

In order to facilitate uniform reporting, please indicate the accrual estimate for each contract listed on the attached form. If you have a contract that meets the criteria listed above, but is not listed, please add it to the form. If separate invoices will be submitted for multiple performance periods on a contract, please provide an estimate for each individual invoice. For example, if you anticipate submitting an invoice for the month of August 2003 and an invoice for September 2003, list each of these performance periods and the corresponding estimate of the invoice amount. The performance period for an invoice is the period of time when the invoiced work was performed. Accurately indicating the performance period will allow BPA to match the accrual estimate to the actual invoice when it is submitted.

Please include in your accrual estimate all of the costs that you anticipate will be invoiced to

BPA for work occurring before Sept. 30th, including appropriate indirect costs and any subcontractor costs. Please be as accurate as possible in making the accrual estimate. Failure to accurately capture year-end accruals will have a detrimental impact on the Fish & Wildlife program. Under-estimating the accrual amount could result in the necessity of using FY 2004 funds to pay for work accomplished in FY 2003. Over-estimating the accrual amount could result in improperly tying up FY 2003 funds for your project that could be used by other projects, undermining the overall program. Not reporting an estimate has the same effect as under-estimating the accrual. The accuracy of your best estimate of the accruals is extremely important, as our auditors (PriceWaterhouseCoopers) will be reviewing these estimates later in the fiscal year.

Remember that your year-end accrual estimate counts against your contract spending cap (Council defined spending limit). If you have a contract with the spending cap clause you will not be allowed to accrue greater than that allowed under the cap. If your contract does not yet have the spending cap clause, we are asking that you make every attempt to not exceed the Council defined spending limit. The Council defined spending limit is the amount used for the spending cap. Each of our F&W contractors contributes to ensuring the F&W Program does not exceed its overall cap of \$139 million. If you anticipate the year-end accrual will result in the spending cap (Council defined spending limit) being exceeded for your contract, please contact your BPA project manager/COTR immediately to resolve this issue.

Please return the completed and signed form to BPA, ATTN: KEWB-4/Accrual Estimates, by September 16, 2003. The form may be faxed to BPA at (503) 230-3049, however we request that the original form still be mailed to BPA. Your attention to detail and cooperation is essential and appreciated. Reports are available at the following location on the BPA website at to assist you in calculating your accrual estimate:

http://www.efw.bpa.gov/cgi-bin/FW/Info_For_Fish_Wildlife_Contractors.cgi

BPA is also considering comments regarding our draft Policy Manual for Fish and Wildlife contracts, available at the website shown above. Comments on the draft Manual are due by September 12. (The comment period has been extended to allow adequate time for comment.)

If you have questions, please contact Tracy Hursh at (503) 230-4532 or Bryan Crawford at (503) 230-5130.

Sincerely,

A handwritten signature in black ink, appearing to read "Scott R. Hampton", written over a horizontal line.

Scott R. Hampton
Manager, Finance, Budget and Information Technology

**Contract Accruals for Work Performed but Not Billed Through September 30, 2003
For Fish and Wildlife Contracts with the Bonneville Power Administration**

**GILLIAM CTY SOIL & WATER CONSV DIST (CONDON)
PO BOX 106
CONDON OR 97823**

| Project Number COTR | Contract Number (Release) | Contract Title | Accrual Performance Period | Estimated Accrual Amount |
|--------------------------------|--------------------------------------|---|---------------------------------------|-------------------------------------|
| 200203500 SWAN | 00009483() | 2002-035-00 GILLIAM COUNTY RIPARIAN BUFFERS | | |

I certify that the above services were performed in FY2003 and that an invoice will not be submitted to BPA for payment by September 30, 2003.

All of the following criteria must be met before an accrual may be processed for unbilled contract performance:

1. There must have been actual contract performance (services rendered or goods received) in FY 2003 (October 1, 2002 through September 30, 2003).
2. The invoice will not be received by BPA by close of business on September 30, 2003.

Again, if either of the above criteria is not true, then an accrual should not be reported.

Since All the above conditions have been met, these expenditures should be accrued as FY2003 business.

Signed

Date:



Department of Energy
Bonneville Power Administration
P.O.Box 3621
Portland, Oregon 97208-3621

Environment, Fish and Wildlife

August 15, 2003

In reply refer to: KEWB-4

GLOBAL ENVIRONMENTAL SOLUTIONS (CHARLESTON)
MARITIME BLDG
215 E BAY ST
SUITE 203B
CHARLESTON SC 29401

As part of our efforts to accurately account for and track the financial performance of fish & wildlife contracts, the Bonneville Power Administration (BPA) is required to report all contract performance that occurs within this fiscal year or earlier (before September 30, 2003), but will not be billed until October 1, 2003 or later. This reporting will assure that we accurately record expenses in the appropriate fiscal year, thus creating clarity between the work accomplished in FY 2003, with applicable expenses, and the work accomplished in FY 2004. This distinction is particularly important in light of BPA's need to closely manage the Fish and Wildlife Program within accrual limits, and the heightened standards for reporting of financial assets and liabilities recommended by our independent auditor, PriceWaterhouseCoopers.

To accurately capture FY 2003 Fish & Wildlife Program costs, BPA is requesting your assistance in identifying a detailed listing of all contract work and expenses that meet the following criteria. Note that **both** of the following criteria must be met before an accrual may be processed for unbilled contract performance:

1. There must have been actual contract performance (services rendered or goods received) in FY 2003 or earlier (prior to September 30, 2003).
2. The invoice for the contract performance in question will not be received by BPA before the close of business on September 30, 2003. The work will be invoiced in the first months of FY 2004.

Again, if either of the above criteria is not true, then an accrual should not be reported. Do not double count expenses by including costs in the accrual estimate that have already been billed to BPA or will be before Sept. 30th, or including expenses for work that takes place after Sept. 30. These costs will be invoiced and included in FY 2004.

In order to facilitate uniform reporting, please indicate the accrual estimate for each contract listed on the attached form. If you have a contract that meets the criteria listed above, but is not listed, please add it to the form. If separate invoices will be submitted for multiple performance periods on a contract, please provide an estimate for each individual invoice. For example, if you anticipate submitting an invoice for the month of August 2003 and an invoice for September 2003, list each of these performance periods and the corresponding estimate of the invoice amount. The performance period for an invoice is the period of time when the invoiced work was performed. Accurately indicating the performance period will allow BPA to match the accrual estimate to the actual invoice when it is submitted.

Please include in your accrual estimate all of the costs that you anticipate will be invoiced to BPA for work occurring before Sept. 30th, including appropriate indirect costs and any subcontractor costs. Please be as accurate as possible in making the accrual estimate. Failure to accurately capture year-end accruals will have a detrimental impact on the Fish & Wildlife program. Under-estimating the accrual amount could result in the necessity of using FY 2004 funds to pay for work accomplished in FY 2003. Over-estimating the accrual amount could result in improperly tying up FY 2003 funds for your project that could be used by other projects, undermining the overall program. Not reporting an estimate has the same effect as under-estimating the accrual. The accuracy of your best estimate of the accruals is extremely important, as our auditors (PriceWaterhouseCoopers) will be reviewing these estimates later in the fiscal year.

Remember that your year-end accrual estimate counts against your contract spending cap (Council defined spending limit). If you have a contract with the spending cap clause you will not be allowed to accrue greater than that allowed under the cap. If your contract does not yet have the spending cap clause, we are asking that you make every attempt to not exceed the Council defined spending limit. The Council defined spending limit is the amount used for the spending cap. Each of our F&W contractors contributes to ensuring the F&W Program does not exceed its overall cap of \$139 million. If you anticipate the year-end accrual will result in the spending cap (Council defined spending limit) being exceeded for your contract, please contact your BPA project manager/COTR immediately to resolve this issue.

Please return the completed and signed form to BPA, ATTN: KEWB-4/Accrual Estimates, by September 16, 2003. The form may be faxed to BPA at (503) 230-3049, however we request that the original form still be mailed to BPA. Your attention to detail and cooperation is essential and appreciated. Reports are available at the following location on the BPA website at to assist you in calculating your accrual estimate:

http://www.efw.bpa.gov/cgi-bin/FW/Info_For_Fish_Wildlife_Contractors.cgi

BPA is also considering comments regarding our draft Policy Manual for Fish and Wildlife contracts, available at the website shown above. Comments on the draft Manual are due by September 12. (The comment period has been extended to allow adequate time for comment.)

If you have questions, please contact Tracy Hursh at (503) 230-4532 or Bryan Crawford at (503) 230-5130.

Sincerely,

A handwritten signature in black ink, appearing to read "Scott R. Hampton", written over a horizontal line.

Scott R. Hampton
Manager, Finance, Budget and Information Technology

**Contract Accruals for Work Performed but Not Billed Through September 30, 2003
For Fish and Wildlife Contracts with the Bonneville Power Administration**

**GLOBAL ENVIRONMENTAL SOLUTIONS (CHARLESTON)
MARITIME BLDG
215 E BAY ST
SUITE 203B
CHARLESTON SC 29401
Phone: (843) 577-6100**

| Project Number COTR | Contract Number (Release) | Contract Title | Accrual Performance Period | Estimated Accrual Amount |
|--------------------------------|--------------------------------------|---|---|---|
| 200304800 SUNDAY | 00001197() | ATTORNEY CONSULTAN--PAUL UNDERWOOD, COTR G. SUNDAY, L-7 | | |

I certify that the above services were performed in FY2003 and that an invoice will not be submitted to BPA for payment by September 30, 2003.

All of the following criteria must be met before an accrual may be processed for unbilled contract performance:

1. There must have been actual contract performance (services rendered or goods received) in FY 2003 (October 1, 2002 through September 30, 2003).
2. The invoice will not be received by BPA by close of business on September 30, 2003.

Again, if either of the above criteria is not true, then an accrual should not be reported.

Since All the above conditions have been met, these expenditures should be accrued as FY2003 business.

Signed

Date:



Department of Energy
Bonneville Power Administration
P.O.Box 3621
Portland, Oregon 97208-3621

Environment, Fish and Wildlife

August 15, 2003

In reply refer to: KEWB-4

GORGE EARTHWORKS, INC (WHITE SALMON)
690 NW COUNTRY VIEW RD
WHITE SALMON WA 98672
Attn: DAN MURPHY

As part of our efforts to accurately account for and track the financial performance of fish & wildlife contracts, the Bonneville Power Administration (BPA) is required to report all contract performance that occurs within this fiscal year or earlier (before September 30, 2003), but will not be billed until October 1, 2003 or later. This reporting will assure that we accurately record expenses in the appropriate fiscal year, thus creating clarity between the work accomplished in FY 2003, with applicable expenses, and the work accomplished in FY 2004. This distinction is particularly important in light of BPA's need to closely manage the Fish and Wildlife Program within accrual limits, and the heightened standards for reporting of financial assets and liabilities recommended by our independent auditor, PriceWaterhouseCoopers.

To accurately capture FY 2003 Fish & Wildlife Program costs, BPA is requesting your assistance in identifying a detailed listing of all contract work and expenses that meet the following criteria. Note that **both** of the following criteria must be met before an accrual may be processed for unbilled contract performance:

1. There must have been actual contract performance (services rendered or goods received) in FY 2003 or earlier (prior to September 30, 2003).
2. The invoice for the contract performance in question will not be received by BPA before the close of business on September 30, 2003. The work will be invoiced in the first months of FY 2004.

Again, if either of the above criteria is not true, then an accrual should not be reported. Do not double count expenses by including costs in the accrual estimate that have already been billed to BPA or will be before Sept. 30th, or including expenses for work that takes place after Sept. 30. These costs will be invoiced and included in FY 2004.

In order to facilitate uniform reporting, please indicate the accrual estimate for each contract listed on the attached form. If you have a contract that meets the criteria listed above, but is not listed, please add it to the form. If separate invoices will be submitted for multiple performance periods on a contract, please provide an estimate for each individual invoice. For example, if you anticipate submitting an invoice for the month of August 2003 and an invoice for September 2003, list each of these performance periods and the corresponding estimate of the invoice amount. The performance period for an invoice is the period of time when the invoiced work was performed. Accurately indicating the performance period will allow BPA to match the accrual estimate to the actual invoice when it is submitted.

Please include in your accrual estimate all of the costs that you anticipate will be invoiced to

BPA for work occurring before Sept. 30th, including appropriate indirect costs and any subcontractor costs. Please be as accurate as possible in making the accrual estimate. Failure to accurately capture year-end accruals will have a detrimental impact on the Fish & Wildlife program. Under-estimating the accrual amount could result in the necessity of using FY 2004 funds to pay for work accomplished in FY 2003. Over-estimating the accrual amount could result in improperly tying up FY 2003 funds for your project that could be used by other projects, undermining the overall program. Not reporting an estimate has the same effect as under-estimating the accrual. The accuracy of your best estimate of the accruals is extremely important, as our auditors (PriceWaterhouseCoopers) will be reviewing these estimates later in the fiscal year.

Remember that your year-end accrual estimate counts against your contract spending cap (Council defined spending limit). If you have a contract with the spending cap clause you will not be allowed to accrue greater than that allowed under the cap. If your contract does not yet have the spending cap clause, we are asking that you make every attempt to not exceed the Council defined spending limit. The Council defined spending limit is the amount used for the spending cap. Each of our F&W contractors contributes to ensuring the F&W Program does not exceed its overall cap of \$139 million. If you anticipate the year-end accrual will result in the spending cap (Council defined spending limit) being exceeded for your contract, please contact your BPA project manager/COTR immediately to resolve this issue.

Please return the completed and signed form to BPA, ATTN: KEWB-4/Accrual Estimates, by September 16, 2003. The form may be faxed to BPA at (503) 230-3049, however we request that the original form still be mailed to BPA. Your attention to detail and cooperation is essential and appreciated. Reports are available at the following location on the BPA website at to assist you in calculating your accrual estimate:

http://www.efw.bpa.gov/cgi-bin/FW/Info_For_Fish_Wildlife_Contractors.cgi

BPA is also considering comments regarding our draft Policy Manual for Fish and Wildlife contracts, available at the website shown above. Comments on the draft Manual are due by September 12. (The comment period has been extended to allow adequate time for comment.)

If you have questions, please contact Tracy Hursh at (503) 230-4532 or Bryan Crawford at (503) 230-5130.

Sincerely,

A handwritten signature in black ink, appearing to read "Scott R. Hampton", written over a horizontal line.

Scott R. Hampton
Manager, Finance, Budget and Information Technology

**Contract Accruals for Work Performed but Not Billed Through September 30, 2003
For Fish and Wildlife Contracts with the Bonneville Power Administration**

**GORGE EARTHWORKS, INC (WHITE SALMON)
690 NW COUNTRY VIEW RD
WHITE SALMON WA 98672
Attn: DAN MURPHY**

| Project Number COTR | Contract Number (Release) | Contract Title | Accrual Performance Period | Estimated Accrual Amount |
|--------------------------------|--------------------------------------|--|---|---|
| 199601100 ZELINSKY | 00014153() | 1996-011-00 WALLA WALLA RIVER JUVENILE & ADULT PASSAGE IMPROVE | | |

I certify that the above services were performed in FY2003 and that an invoice will not be submitted to BPA for payment by September 30, 2003.

All of the following criteria must be met before an accrual may be processed for unbilled contract performance:

1. There must have been actual contract performance (services rendered or goods received) in FY 2003 (October 1, 2002 through September 30, 2003).
2. The invoice will not be received by BPA by close of business on September 30, 2003.

Again, if either of the above criteria is not true, then an accrual should not be reported.

Since All the above conditions have been met, these expenditures should be accrued as FY2003 business.

Signed

Date:



Department of Energy
Bonneville Power Administration
P.O.Box 3621
Portland, Oregon 97208-3621

Environment, Fish and Wildlife

August 15, 2003

In reply refer to: KEWB-4

HARZA ENGINEERING CO INC (BELLEVUE)
2353 130TH AV NE #200
PO BOX C-96900
BELLEVUE WA 98005

As part of our efforts to accurately account for and track the financial performance of fish & wildlife contracts, the Bonneville Power Administration (BPA) is required to report all contract performance that occurs within this fiscal year or earlier (before September 30, 2003), but will not be billed until October 1, 2003 or later. This reporting will assure that we accurately record expenses in the appropriate fiscal year, thus creating clarity between the work accomplished in FY 2003, with applicable expenses, and the work accomplished in FY 2004. This distinction is particularly important in light of BPA's need to closely manage the Fish and Wildlife Program within accrual limits, and the heightened standards for reporting of financial assets and liabilities recommended by our independent auditor, PriceWaterhouseCoopers.

To accurately capture FY 2003 Fish & Wildlife Program costs, BPA is requesting your assistance in identifying a detailed listing of all contract work and expenses that meet the following criteria. Note that **both** of the following criteria must be met before an accrual may be processed for unbilled contract performance:

1. There must have been actual contract performance (services rendered or goods received) in FY 2003 or earlier (prior to September 30, 2003).
2. The invoice for the contract performance in question will not be received by BPA before the close of business on September 30, 2003. The work will be invoiced in the first months of FY 2004.

Again, if either of the above criteria is not true, then an accrual should not be reported. Do not double count expenses by including costs in the accrual estimate that have already been billed to BPA or will be before Sept. 30th, or including expenses for work that takes place after Sept. 30. These costs will be invoiced and included in FY 2004.

In order to facilitate uniform reporting, please indicate the accrual estimate for each contract listed on the attached form. If you have a contract that meets the criteria listed above, but is not listed, please add it to the form. If separate invoices will be submitted for multiple performance periods on a contract, please provide an estimate for each individual invoice. For example, if you anticipate submitting an invoice for the month of August 2003 and an invoice for September 2003, list each of these performance periods and the corresponding estimate of the invoice amount. The performance period for an invoice is the period of time when the invoiced work was performed. Accurately indicating the performance period will allow BPA to match the accrual estimate to the actual invoice when it is submitted.

Please include in your accrual estimate all of the costs that you anticipate will be invoiced to

BPA for work occurring before Sept. 30th, including appropriate indirect costs and any subcontractor costs. Please be as accurate as possible in making the accrual estimate. Failure to accurately capture year-end accruals will have a detrimental impact on the Fish & Wildlife program. Under-estimating the accrual amount could result in the necessity of using FY 2004 funds to pay for work accomplished in FY 2003. Over-estimating the accrual amount could result in improperly tying up FY 2003 funds for your project that could be used by other projects, undermining the overall program. Not reporting an estimate has the same effect as under-estimating the accrual. The accuracy of your best estimate of the accruals is extremely important, as our auditors (PriceWaterhouseCoopers) will be reviewing these estimates later in the fiscal year.

Remember that your year-end accrual estimate counts against your contract spending cap (Council defined spending limit). If you have a contract with the spending cap clause you will not be allowed to accrue greater than that allowed under the cap. If your contract does not yet have the spending cap clause, we are asking that you make every attempt to not exceed the Council defined spending limit. The Council defined spending limit is the amount used for the spending cap. Each of our F&W contractors contributes to ensuring the F&W Program does not exceed its overall cap of \$139 million. If you anticipate the year-end accrual will result in the spending cap (Council defined spending limit) being exceeded for your contract, please contact your BPA project manager/COTR immediately to resolve this issue.

Please return the completed and signed form to BPA, ATTN: KEWB-4/Accrual Estimates, by September 16, 2003. The form may be faxed to BPA at (503) 230-3049, however we request that the original form still be mailed to BPA. Your attention to detail and cooperation is essential and appreciated. Reports are available at the following location on the BPA website at to assist you in calculating your accrual estimate:

http://www.efw.bpa.gov/cgi-bin/FW/Info_For_Fish_Wildlife_Contractors.cgi

BPA is also considering comments regarding our draft Policy Manual for Fish and Wildlife contracts, available at the website shown above. Comments on the draft Manual are due by September 12. (The comment period has been extended to allow adequate time for comment.)

If you have questions, please contact Tracy Hursh at (503) 230-4532 or Bryan Crawford at (503) 230-5130.

Sincerely,

A handwritten signature in black ink, appearing to read "Scott R. Hampton", written over a horizontal line.

Scott R. Hampton
Manager, Finance, Budget and Information Technology

**Contract Accruals for Work Performed but Not Billed Through September 30, 2003
For Fish and Wildlife Contracts with the Bonneville Power Administration**

**HARZA ENGINEERING CO INC (BELLEVUE)
2353 130TH AV NE #200
PO BOX C-96900
BELLEVUE WA 98005
Phone: (206) 882-2455**

| Project Number COTR | Contract Number (Release) | Contract Title | Accrual Performance Period | Estimated Accrual Amount |
|------------------------|------------------------------|--|----------------------------------|-----------------------------|
| 200304800 WEINTRAUB | 00000598(00005) | MID-COLUMBIA COHO PLANT AND WETLAND SURVEY | | |

I certify that the above services were performed in FY2003 and that an invoice will not be submitted to BPA for payment by September 30, 2003.

All of the following criteria must be met before an accrual may be processed for unbilled contract performance:

1. There must have been actual contract performance (services rendered or goods received) in FY 2003 (October 1, 2002 through September 30, 2003).
2. The invoice will not be received by BPA by close of business on September 30, 2003.

Again, if either of the above criteria is not true, then an accrual should not be reported.

Since All the above conditions have been met, these expenditures should be accrued as FY2003 business.

Signed

Date:



Department of Energy
Bonneville Power Administration
P.O.Box 3621
Portland, Oregon 97208-3621

Environment, Fish and Wildlife

August 15, 2003

In reply refer to: KEWB-4

HERITAGE RESEARCH ASSOCIATES INC (HERITAGE RESEARCH)
1997 GARDEN AVE
EUGENE OR 97403

As part of our efforts to accurately account for and track the financial performance of fish & wildlife contracts, the Bonneville Power Administration (BPA) is required to report all contract performance that occurs within this fiscal year or earlier (before September 30, 2003), but will not be billed until October 1, 2003 or later. This reporting will assure that we accurately record expenses in the appropriate fiscal year, thus creating clarity between the work accomplished in FY 2003, with applicable expenses, and the work accomplished in FY 2004. This distinction is particularly important in light of BPA's need to closely manage the Fish and Wildlife Program within accrual limits, and the heightened standards for reporting of financial assets and liabilities recommended by our independent auditor, PriceWaterhouseCoopers.

To accurately capture FY 2003 Fish & Wildlife Program costs, BPA is requesting your assistance in identifying a detailed listing of all contract work and expenses that meet the following criteria. Note that **both** of the following criteria must be met before an accrual may be processed for unbilled contract performance:

1. There must have been actual contract performance (services rendered or goods received) in FY 2003 or earlier (prior to September 30, 2003).
2. The invoice for the contract performance in question will not be received by BPA before the close of business on September 30, 2003. The work will be invoiced in the first months of FY 2004.

Again, if either of the above criteria is not true, then an accrual should not be reported. Do not double count expenses by including costs in the accrual estimate that have already been billed to BPA or will be before Sept. 30th, or including expenses for work that takes place after Sept. 30. These costs will be invoiced and included in FY 2004.

In order to facilitate uniform reporting, please indicate the accrual estimate for each contract listed on the attached form. If you have a contract that meets the criteria listed above, but is not listed, please add it to the form. If separate invoices will be submitted for multiple performance periods on a contract, please provide an estimate for each individual invoice. For example, if you anticipate submitting an invoice for the month of August 2003 and an invoice for September 2003, list each of these performance periods and the corresponding estimate of the invoice amount. The performance period for an invoice is the period of time when the invoiced work was performed. Accurately indicating the performance period will allow BPA to match the accrual estimate to the actual invoice when it is submitted.

Please include in your accrual estimate all of the costs that you anticipate will be invoiced to

BPA for work occurring before Sept. 30th, including appropriate indirect costs and any subcontractor costs. Please be as accurate as possible in making the accrual estimate. Failure to accurately capture year-end accruals will have a detrimental impact on the Fish & Wildlife program. Under-estimating the accrual amount could result in the necessity of using FY 2004 funds to pay for work accomplished in FY 2003. Over-estimating the accrual amount could result in improperly tying up FY 2003 funds for your project that could be used by other projects, undermining the overall program. Not reporting an estimate has the same effect as under-estimating the accrual. The accuracy of your best estimate of the accruals is extremely important, as our auditors (PriceWaterhouseCoopers) will be reviewing these estimates later in the fiscal year.

Remember that your year-end accrual estimate counts against your contract spending cap (Council defined spending limit). If you have a contract with the spending cap clause you will not be allowed to accrue greater than that allowed under the cap. If your contract does not yet have the spending cap clause, we are asking that you make every attempt to not exceed the Council defined spending limit. The Council defined spending limit is the amount used for the spending cap. Each of our F&W contractors contributes to ensuring the F&W Program does not exceed its overall cap of \$139 million. If you anticipate the year-end accrual will result in the spending cap (Council defined spending limit) being exceeded for your contract, please contact your BPA project manager/COTR immediately to resolve this issue.

Please return the completed and signed form to BPA, ATTN: KEWB-4/Accrual Estimates, by September 16, 2003. The form may be faxed to BPA at (503) 230-3049, however we request that the original form still be mailed to BPA. Your attention to detail and cooperation is essential and appreciated. Reports are available at the following location on the BPA website at to assist you in calculating your accrual estimate:

http://www.efw.bpa.gov/cgi-bin/FW/Info_For_Fish_Wildlife_Contractors.cgi

BPA is also considering comments regarding our draft Policy Manual for Fish and Wildlife contracts, available at the website shown above. Comments on the draft Manual are due by September 12. (The comment period has been extended to allow adequate time for comment.)

If you have questions, please contact Tracy Hursh at (503) 230-4532 or Bryan Crawford at (503) 230-5130.

Sincerely,

A handwritten signature in black ink, appearing to read "Scott R. Hampton", written over a horizontal line.

Scott R. Hampton
Manager, Finance, Budget and Information Technology

**Contract Accruals for Work Performed but Not Billed Through September 30, 2003
For Fish and Wildlife Contracts with the Bonneville Power Administration**

**HERITAGE RESEARCH ASSOCIATES INC (HERITAGE RESEARCH)
1997 GARDEN AVE
EUGENE OR 97403
Phone: (541) 485-0458**

| Project Number COTR | Contract Number (Release) | Contract Title | Accrual Performance Period | Estimated Accrual Amount |
|--------------------------------|--------------------------------------|---|---|---|
| 199205900 BOSS | 00000597(00001) | CULTURAL RESOURCES SURVEY AT EUGENE WETLANDS PHASE II | | |
| 199206800 STEWART | 00000597(00002) | CROCKER PROPERTY HABITAT PROTECTION ACQUISITION 199206800 | | |

I certify that the above services were performed in FY2003 and that an invoice will not be submitted to BPA for payment by September 30, 2003.

All of the following criteria must be met before an accrual may be processed for unbilled contract performance:

1. There must have been actual contract performance (services rendered or goods received) in FY 2003 (October 1, 2002 through September 30, 2003).
2. The invoice will not be received by BPA by close of business on September 30, 2003.

Again, if either of the above criteria is not true, then an accrual should not be reported.

Since All the above conditions have been met, these expenditures should be accrued as FY2003 business.

Signed

Date:



Department of Energy
Bonneville Power Administration
P.O.Box 3621
Portland, Oregon 97208-3621

Environment, Fish and Wildlife

August 15, 2003

In reply refer to: KEWB-4

HUDSON BAY DISTRICT IMPROVEMENT CO INC (MILTON FREEWATER)
PO BOX 110
MILTON FREEWATER OR 97862-0110

As part of our efforts to accurately account for and track the financial performance of fish & wildlife contracts, the Bonneville Power Administration (BPA) is required to report all contract performance that occurs within this fiscal year or earlier (before September 30, 2003), but will not be billed until October 1, 2003 or later. This reporting will assure that we accurately record expenses in the appropriate fiscal year, thus creating clarity between the work accomplished in FY 2003, with applicable expenses, and the work accomplished in FY 2004. This distinction is particularly important in light of BPA's need to closely manage the Fish and Wildlife Program within accrual limits, and the heightened standards for reporting of financial assets and liabilities recommended by our independent auditor, PriceWaterhouseCoopers.

To accurately capture FY 2003 Fish & Wildlife Program costs, BPA is requesting your assistance in identifying a detailed listing of all contract work and expenses that meet the following criteria. Note that **both** of the following criteria must be met before an accrual may be processed for unbilled contract performance:

1. There must have been actual contract performance (services rendered or goods received) in FY 2003 or earlier (prior to September 30, 2003).
2. The invoice for the contract performance in question will not be received by BPA before the close of business on September 30, 2003. The work will be invoiced in the first months of FY 2004.

Again, if either of the above criteria is not true, then an accrual should not be reported. Do not double count expenses by including costs in the accrual estimate that have already been billed to BPA or will be before Sept. 30th, or including expenses for work that takes place after Sept. 30. These costs will be invoiced and included in FY 2004.

In order to facilitate uniform reporting, please indicate the accrual estimate for each contract listed on the attached form. If you have a contract that meets the criteria listed above, but is not listed, please add it to the form. If separate invoices will be submitted for multiple performance periods on a contract, please provide an estimate for each individual invoice. For example, if you anticipate submitting an invoice for the month of August 2003 and an invoice for September 2003, list each of these performance periods and the corresponding estimate of the invoice amount. The performance period for an invoice is the period of time when the invoiced work was performed. Accurately indicating the performance period will allow BPA to match the accrual estimate to the actual invoice when it is submitted.

Please include in your accrual estimate all of the costs that you anticipate will be invoiced to

BPA for work occurring before Sept. 30th, including appropriate indirect costs and any subcontractor costs. Please be as accurate as possible in making the accrual estimate. Failure to accurately capture year-end accruals will have a detrimental impact on the Fish & Wildlife program. Under-estimating the accrual amount could result in the necessity of using FY 2004 funds to pay for work accomplished in FY 2003. Over-estimating the accrual amount could result in improperly tying up FY 2003 funds for your project that could be used by other projects, undermining the overall program. Not reporting an estimate has the same effect as under-estimating the accrual. The accuracy of your best estimate of the accruals is extremely important, as our auditors (PriceWaterhouseCoopers) will be reviewing these estimates later in the fiscal year.

Remember that your year-end accrual estimate counts against your contract spending cap (Council defined spending limit). If you have a contract with the spending cap clause you will not be allowed to accrue greater than that allowed under the cap. If your contract does not yet have the spending cap clause, we are asking that you make every attempt to not exceed the Council defined spending limit. The Council defined spending limit is the amount used for the spending cap. Each of our F&W contractors contributes to ensuring the F&W Program does not exceed its overall cap of \$139 million. If you anticipate the year-end accrual will result in the spending cap (Council defined spending limit) being exceeded for your contract, please contact your BPA project manager/COTR immediately to resolve this issue.

Please return the completed and signed form to BPA, ATTN: KEWB-4/Accrual Estimates, by September 16, 2003. The form may be faxed to BPA at (503) 230-3049, however we request that the original form still be mailed to BPA. Your attention to detail and cooperation is essential and appreciated. Reports are available at the following location on the BPA website at to assist you in calculating your accrual estimate:

http://www.efw.bpa.gov/cgi-bin/FW/Info_For_Fish_Wildlife_Contractors.cgi

BPA is also considering comments regarding our draft Policy Manual for Fish and Wildlife contracts, available at the website shown above. Comments on the draft Manual are due by September 12. (The comment period has been extended to allow adequate time for comment.)

If you have questions, please contact Tracy Hursh at (503) 230-4532 or Bryan Crawford at (503) 230-5130.

Sincerely,

A handwritten signature in black ink, appearing to read "Scott R. Hampton", written over a horizontal line.

Scott R. Hampton
Manager, Finance, Budget and Information Technology

**Contract Accruals for Work Performed but Not Billed Through September 30, 2003
For Fish and Wildlife Contracts with the Bonneville Power Administration**

**HUDSON BAY DISTRICT IMPROVEMENT CO INC (MILTON FREEWATER)
PO BOX 110
MILTON FREEWATER OR 97862-0110**

| Project Number COTR | Contract Number (Release) | Contract Title | Accrual Performance Period | Estimated Accrual Amount |
|------------------------------------|--|---|---|---|
| 199601100 ZELINSKY | 00005545() | 1996-011-00 O&M FOR LITTLE WALLA WALLA SCREENS/TRAP | | |

I certify that the above services were performed in FY2003 and that an invoice will not be submitted to BPA for payment by September 30, 2003.

All of the following criteria must be met before an accrual may be processed for unbilled contract performance:

1. There must have been actual contract performance (services rendered or goods received) in FY 2003 (October 1, 2002 through September 30, 2003).
2. The invoice will not be received by BPA by close of business on September 30, 2003.

Again, if either of the above criteria is not true, then an accrual should not be reported.

Since All the above conditions have been met, these expenditures should be accrued as FY2003 business.

Signed

Date:



Department of Energy
Bonneville Power Administration
P.O.Box 3621
Portland, Oregon 97208-3621

Environment, Fish and Wildlife

August 15, 2003

In reply refer to: KEWB-4

IDAHO DEPT OF FISH AND GAME (BOISE)
PO BOX 25
BOISE ID 83707
Attn: Conan Chiu

As part of our efforts to accurately account for and track the financial performance of fish & wildlife contracts, the Bonneville Power Administration (BPA) is required to report all contract performance that occurs within this fiscal year or earlier (before September 30, 2003), but will not be billed until October 1, 2003 or later. This reporting will assure that we accurately record expenses in the appropriate fiscal year, thus creating clarity between the work accomplished in FY 2003, with applicable expenses, and the work accomplished in FY 2004. This distinction is particularly important in light of BPA's need to closely manage the Fish and Wildlife Program within accrual limits, and the heightened standards for reporting of financial assets and liabilities recommended by our independent auditor, PriceWaterhouseCoopers.

To accurately capture FY 2003 Fish & Wildlife Program costs, BPA is requesting your assistance in identifying a detailed listing of all contract work and expenses that meet the following criteria. Note that **both** of the following criteria must be met before an accrual may be processed for unbilled contract performance:

1. There must have been actual contract performance (services rendered or goods received) in FY 2003 or earlier (prior to September 30, 2003).
2. The invoice for the contract performance in question will not be received by BPA before the close of business on September 30, 2003. The work will be invoiced in the first months of FY 2004.

Again, if either of the above criteria is not true, then an accrual should not be reported. Do not double count expenses by including costs in the accrual estimate that have already been billed to BPA or will be before Sept. 30th, or including expenses for work that takes place after Sept. 30. These costs will be invoiced and included in FY 2004.

In order to facilitate uniform reporting, please indicate the accrual estimate for each contract listed on the attached form. If you have a contract that meets the criteria listed above, but is not listed, please add it to the form. If separate invoices will be submitted for multiple performance periods on a contract, please provide an estimate for each individual invoice. For example, if you anticipate submitting an invoice for the month of August 2003 and an invoice for September 2003, list each of these performance periods and the corresponding estimate of the invoice amount. The performance period for an invoice is the period of time when the invoiced work was performed. Accurately indicating the performance period will allow BPA to match the accrual estimate to the actual invoice when it is submitted.

Please include in your accrual estimate all of the costs that you anticipate will be invoiced to

BPA for work occurring before Sept. 30th, including appropriate indirect costs and any subcontractor costs. Please be as accurate as possible in making the accrual estimate. Failure to accurately capture year-end accruals will have a detrimental impact on the Fish & Wildlife program. Under-estimating the accrual amount could result in the necessity of using FY 2004 funds to pay for work accomplished in FY 2003. Over-estimating the accrual amount could result in improperly tying up FY 2003 funds for your project that could be used by other projects, undermining the overall program. Not reporting an estimate has the same effect as under-estimating the accrual. The accuracy of your best estimate of the accruals is extremely important, as our auditors (PriceWaterhouseCoopers) will be reviewing these estimates later in the fiscal year.

Remember that your year-end accrual estimate counts against your contract spending cap (Council defined spending limit). If you have a contract with the spending cap clause you will not be allowed to accrue greater than that allowed under the cap. If your contract does not yet have the spending cap clause, we are asking that you make every attempt to not exceed the Council defined spending limit. The Council defined spending limit is the amount used for the spending cap. Each of our F&W contractors contributes to ensuring the F&W Program does not exceed its overall cap of \$139 million. If you anticipate the year-end accrual will result in the spending cap (Council defined spending limit) being exceeded for your contract, please contact your BPA project manager/COTR immediately to resolve this issue.

Please return the completed and signed form to BPA, ATTN: KEWB-4/Accrual Estimates, by September 16, 2003. The form may be faxed to BPA at (503) 230-3049, however we request that the original form still be mailed to BPA. Your attention to detail and cooperation is essential and appreciated. Reports are available at the following location on the BPA website at to assist you in calculating your accrual estimate:

http://www.efw.bpa.gov/cgi-bin/FW/Info_For_Fish_Wildlife_Contractors.cgi

BPA is also considering comments regarding our draft Policy Manual for Fish and Wildlife contracts, available at the website shown above. Comments on the draft Manual are due by September 12. (The comment period has been extended to allow adequate time for comment.)

If you have questions, please contact Tracy Hursh at (503) 230-4532 or Bryan Crawford at (503) 230-5130.

Sincerely,

A handwritten signature in black ink, appearing to read "Scott R. Hampton", written over a horizontal line.

Scott R. Hampton
Manager, Finance, Budget and Information Technology

**Contract Accruals for Work Performed but Not Billed Through September 30, 2003
For Fish and Wildlife Contracts with the Bonneville Power Administration**

**IDAHO DEPT OF FISH AND GAME (BOISE)
PO BOX 25
BOISE ID 83707
Attn: Conan Chiu**

Phone: (203) 334-3730

| Project Number COTR | Contract Number (Release) | Contract Title | Accrual Performance Period | Estimated Accrual Amount |
|-------------------------|------------------------------|---|-------------------------------|-----------------------------|
| 199800200 MORINAKA | 00004261() | 1998-002-00 ASSESSMENT OF SNAKE RIVER NATIVE SALMONIDS | | |
| 199107200 RALSTON | 00005342() | 1991-072-00 REDFISH LAKE SOCKEYE SALMON CAPTIVE BROODSTOCK DEV | | |
| 199107300 LOFY | 00005862() | 1991-073-00 IDAHO NATURAL PRODUCTION & MONITROING | | |
| 200002800 DOCHERTY | 00004039() | 2000-028-00 STATUS OF PACIFIC LAMPREY IN THE CLEARWATER | | |
| 199505701 WELCH | 00004627() | 1995-057-01 SOUTHERN IDAHO WILDLIFE MITIGATION IMPLEMENTATION | | |
| 199505700 WELCH | 00005521() | 1995-057-00 SOUTHERN IDAHO WILDLIFE MITIGATION | | |
| 199505700 WELCH | 00006325() | 1995-057-00 SOUTHERN IDAHO WILDLIFE MITIGATION | | |
| 199505700 WELCH | 00006339() | 1995-057-00 SOUTHERN IDAHO WILDLIFE MITIGATION | | |
| 200200400 GISLASON | 00010769() | 2002-004-02 SAFETY-NET ARTIFICIAL PROPAGATION PROGRAM | | |
| 200200900 CRAIG | 00009071() | 2002-009-00 LAKE PEND OREILLE PREDATION PROJECT | | |
| 200201000 CRAIG | 00010573() | 2002-010-00 ACQUIRE AND CONSERVE TRESTLE CREEK, IDAHO | | |
| 199401500 MCCLINTOCK | 00005666() | 1994-015-00 UPPER SALMON RIVER ANADROMOUS FISH PASSAGE | | |
| 198909800 LOFY | 00006630() | 1989-098-00 SALMON SUPPLEMENTATION STUDIES IN IDAHO RIVERS | | |
| 198806500 CRAIG | 00004691() | 1988-065-00 KOOTENAI R. WHITE STURGEON INVESTIGATIONS | | |
| 200203900 CRAIG | 00011653() | 2002-039-00 SMITH CREEK RESTORATION | | |
| 199005500 LOFY | 00009949() | 1990-055-00 STEELHEAD SUPPLEMENTATION STUDIES | | |
| 198709900 CRAIG | 00004381() | 1987-099-00 DWORSHAK DAM IMPACTS ASSESSMENT & FISHERIES INVEST. | | |
| 200101700 PANSKY | 00004296() | 2001-017-00 IDAHO CONSERVATION DATA CENTER | | |
| 199700100 BAESLER | 00004002() | 1997-001-00 IDAHO CHINOOK SALMON CAPTIVE REARING PROGRAM | | |
| Project Number COTR | Contract Number (Release) | Contract Title | Accrual Performance Period | Estimated Accrual Amount |
| 199206100 WATTS III | 00006499() | 1992-061-04 BOUNDARY CREEK WILDLIFE MANAGMENT AREA O&M | | |
| 199206100 WATTS III | 00005520() | 1992-061-03 PEND OREILLE WILDLIFE MITIGATION AREA O&M - IDAHO | | |
| 199206100 WATTS III | 00004009() | 1992-061-00 PACK RIVER/CLARK FORK RIVER DRAINAGES MITIG/IMPLEMENT | | |

I certify that the above services were performed in FY2003 and that an invoice will not be submitted to BPA for payment by September 30, 2003.

All of the following criteria must be met before an accrual may be processed for unbilled contract performance:

1. There must have been actual contract performance (services rendered or goods received) in FY 2003 (October 1, 2002 through September 30, 2003).
2. The invoice will not be received by BPA by close of business on September 30, 2003.

Again, if either of the above criteria is not true, then an accrual should not be reported.

Since All the above conditions have been met, these expenditures should be accrued as FY2003 business.

Signed

Date:



Department of Energy
Bonneville Power Administration
P.O.Box 3621
Portland, Oregon 97208-3621

Environment, Fish and Wildlife

August 15, 2003

In reply refer to: KEWB-4

IDAHO DEPT OF FISH AND GAME (44TH ST/BOISE)
109 W 44TH ST
BOISE ID 83704
Attn: Conan Chiu

As part of our efforts to accurately account for and track the financial performance of fish & wildlife contracts, the Bonneville Power Administration (BPA) is required to report all contract performance that occurs within this fiscal year or earlier (before September 30, 2003), but will not be billed until October 1, 2003 or later. This reporting will assure that we accurately record expenses in the appropriate fiscal year, thus creating clarity between the work accomplished in FY 2003, with applicable expenses, and the work accomplished in FY 2004. This distinction is particularly important in light of BPA's need to closely manage the Fish and Wildlife Program within accrual limits, and the heightened standards for reporting of financial assets and liabilities recommended by our independent auditor, PriceWaterhouseCoopers.

To accurately capture FY 2003 Fish & Wildlife Program costs, BPA is requesting your assistance in identifying a detailed listing of all contract work and expenses that meet the following criteria. Note that **both** of the following criteria must be met before an accrual may be processed for unbilled contract performance:

1. There must have been actual contract performance (services rendered or goods received) in FY 2003 or earlier (prior to September 30, 2003).
2. The invoice for the contract performance in question will not be received by BPA before the close of business on September 30, 2003. The work will be invoiced in the first months of FY 2004.

Again, if either of the above criteria is not true, then an accrual should not be reported. Do not double count expenses by including costs in the accrual estimate that have already been billed to BPA or will be before Sept. 30th, or including expenses for work that takes place after Sept. 30. These costs will be invoiced and included in FY 2004.

In order to facilitate uniform reporting, please indicate the accrual estimate for each contract listed on the attached form. If you have a contract that meets the criteria listed above, but is not listed, please add it to the form. If separate invoices will be submitted for multiple performance periods on a contract, please provide an estimate for each individual invoice. For example, if you anticipate submitting an invoice for the month of August 2003 and an invoice for September 2003, list each of these performance periods and the corresponding estimate of the invoice amount. The performance period for an invoice is the period of time when the invoiced work was performed. Accurately indicating the performance period will allow BPA to match the accrual estimate to the actual invoice when it is submitted.

Please include in your accrual estimate all of the costs that you anticipate will be invoiced to

BPA for work occurring before Sept. 30th, including appropriate indirect costs and any subcontractor costs. Please be as accurate as possible in making the accrual estimate. Failure to accurately capture year-end accruals will have a detrimental impact on the Fish & Wildlife program. Under-estimating the accrual amount could result in the necessity of using FY 2004 funds to pay for work accomplished in FY 2003. Over-estimating the accrual amount could result in improperly tying up FY 2003 funds for your project that could be used by other projects, undermining the overall program. Not reporting an estimate has the same effect as under-estimating the accrual. The accuracy of your best estimate of the accruals is extremely important, as our auditors (PriceWaterhouseCoopers) will be reviewing these estimates later in the fiscal year.

Remember that your year-end accrual estimate counts against your contract spending cap (Council defined spending limit). If you have a contract with the spending cap clause you will not be allowed to accrue greater than that allowed under the cap. If your contract does not yet have the spending cap clause, we are asking that you make every attempt to not exceed the Council defined spending limit. The Council defined spending limit is the amount used for the spending cap. Each of our F&W contractors contributes to ensuring the F&W Program does not exceed its overall cap of \$139 million. If you anticipate the year-end accrual will result in the spending cap (Council defined spending limit) being exceeded for your contract, please contact your BPA project manager/COTR immediately to resolve this issue.

Please return the completed and signed form to BPA, ATTN: KEWB-4/Accrual Estimates, by September 16, 2003. The form may be faxed to BPA at (503) 230-3049, however we request that the original form still be mailed to BPA. Your attention to detail and cooperation is essential and appreciated. Reports are available at the following location on the BPA website at to assist you in calculating your accrual estimate:

http://www.efw.bpa.gov/cgi-bin/FW/Info_For_Fish_Wildlife_Contractors.cgi

BPA is also considering comments regarding our draft Policy Manual for Fish and Wildlife contracts, available at the website shown above. Comments on the draft Manual are due by September 12. (The comment period has been extended to allow adequate time for comment.)

If you have questions, please contact Tracy Hursh at (503) 230-4532 or Bryan Crawford at (503) 230-5130.

Sincerely,

A handwritten signature in black ink, appearing to read "Scott R. Hampton", written over a horizontal line.

Scott R. Hampton
Manager, Finance, Budget and Information Technology

**Contract Accruals for Work Performed but Not Billed Through September 30, 2003
For Fish and Wildlife Contracts with the Bonneville Power Administration**

**IDAHO DEPT OF FISH AND GAME (44TH ST/BOISE)
109 W 44TH ST
BOISE ID 83704
Attn: Conan Chiu**

Phone: (203) 334-3730

| Project Number COTR | Contract Number (Release) | Contract Title | Accrual Performance Period | Estimated Accrual Amount |
|--------------------------------|--------------------------------------|--|---------------------------------------|-------------------------------------|
| 199404700 CRAIG | 00004003() | 1994-047-00 LAKE PEND OREILLE FISHERY RECOVERY | | |

I certify that the above services were performed in FY2003 and that an invoice will not be submitted to BPA for payment by September 30, 2003.

All of the following criteria must be met before an accrual may be processed for unbilled contract performance:

1. There must have been actual contract performance (services rendered or goods received) in FY 2003 (October 1, 2002 through September 30, 2003).
2. The invoice will not be received by BPA by close of business on September 30, 2003.

Again, if either of the above criteria is not true, then an accrual should not be reported.

Since All the above conditions have been met, these expenditures should be accrued as FY2003 business.

Signed

Date:



Department of Energy
Bonneville Power Administration
P.O.Box 3621
Portland, Oregon 97208-3621

Environment, Fish and Wildlife

August 15, 2003

In reply refer to: KEWB-4

IDAHO SOIL & WATER CONSV COMM (GRANGEVILLE)
203 N A ST
GRANGEVILLE ID 83530

As part of our efforts to accurately account for and track the financial performance of fish & wildlife contracts, the Bonneville Power Administration (BPA) is required to report all contract performance that occurs within this fiscal year or earlier (before September 30, 2003), but will not be billed until October 1, 2003 or later. This reporting will assure that we accurately record expenses in the appropriate fiscal year, thus creating clarity between the work accomplished in FY 2003, with applicable expenses, and the work accomplished in FY 2004. This distinction is particularly important in light of BPA's need to closely manage the Fish and Wildlife Program within accrual limits, and the heightened standards for reporting of financial assets and liabilities recommended by our independent auditor, PriceWaterhouseCoopers.

To accurately capture FY 2003 Fish & Wildlife Program costs, BPA is requesting your assistance in identifying a detailed listing of all contract work and expenses that meet the following criteria. Note that **both** of the following criteria must be met before an accrual may be processed for unbilled contract performance:

1. There must have been actual contract performance (services rendered or goods received) in FY 2003 or earlier (prior to September 30, 2003).
2. The invoice for the contract performance in question will not be received by BPA before the close of business on September 30, 2003. The work will be invoiced in the first months of FY 2004.

Again, if either of the above criteria is not true, then an accrual should not be reported. Do not double count expenses by including costs in the accrual estimate that have already been billed to BPA or will be before Sept. 30th, or including expenses for work that takes place after Sept. 30. These costs will be invoiced and included in FY 2004.

In order to facilitate uniform reporting, please indicate the accrual estimate for each contract listed on the attached form. If you have a contract that meets the criteria listed above, but is not listed, please add it to the form. If separate invoices will be submitted for multiple performance periods on a contract, please provide an estimate for each individual invoice. For example, if you anticipate submitting an invoice for the month of August 2003 and an invoice for September 2003, list each of these performance periods and the corresponding estimate of the invoice amount. The performance period for an invoice is the period of time when the invoiced work was performed. Accurately indicating the performance period will allow BPA to match the accrual estimate to the actual invoice when it is submitted.

Please include in your accrual estimate all of the costs that you anticipate will be invoiced to

BPA for work occurring before Sept. 30th, including appropriate indirect costs and any subcontractor costs. Please be as accurate as possible in making the accrual estimate. Failure to accurately capture year-end accruals will have a detrimental impact on the Fish & Wildlife program. Under-estimating the accrual amount could result in the necessity of using FY 2004 funds to pay for work accomplished in FY 2003. Over-estimating the accrual amount could result in improperly tying up FY 2003 funds for your project that could be used by other projects, undermining the overall program. Not reporting an estimate has the same effect as under-estimating the accrual. The accuracy of your best estimate of the accruals is extremely important, as our auditors (PriceWaterhouseCoopers) will be reviewing these estimates later in the fiscal year.

Remember that your year-end accrual estimate counts against your contract spending cap (Council defined spending limit). If you have a contract with the spending cap clause you will not be allowed to accrue greater than that allowed under the cap. If your contract does not yet have the spending cap clause, we are asking that you make every attempt to not exceed the Council defined spending limit. The Council defined spending limit is the amount used for the spending cap. Each of our F&W contractors contributes to ensuring the F&W Program does not exceed its overall cap of \$139 million. If you anticipate the year-end accrual will result in the spending cap (Council defined spending limit) being exceeded for your contract, please contact your BPA project manager/COTR immediately to resolve this issue.

Please return the completed and signed form to BPA, ATTN: KEWB-4/Accrual Estimates, by September 16, 2003. The form may be faxed to BPA at (503) 230-3049, however we request that the original form still be mailed to BPA. Your attention to detail and cooperation is essential and appreciated. Reports are available at the following location on the BPA website at to assist you in calculating your accrual estimate:

http://www.efw.bpa.gov/cgi-bin/FW/Info_For_Fish_Wildlife_Contractors.cgi

BPA is also considering comments regarding our draft Policy Manual for Fish and Wildlife contracts, available at the website shown above. Comments on the draft Manual are due by September 12. (The comment period has been extended to allow adequate time for comment.)

If you have questions, please contact Tracy Hursh at (503) 230-4532 or Bryan Crawford at (503) 230-5130.

Sincerely,

A handwritten signature in black ink, appearing to read "Scott R. Hampton", written over a horizontal line.

Scott R. Hampton
Manager, Finance, Budget and Information Technology

**Contract Accruals for Work Performed but Not Billed Through September 30, 2003
For Fish and Wildlife Contracts with the Bonneville Power Administration**

**IDAHO SOIL & WATER CONSV COMM (GRANGEVILLE)
203 N A ST
GRANGEVILLE ID 83530
Phone: (208) 983-2423**

| Project Number COTR | Contract Number (Release) | Contract Title | Accrual Performance Period | Estimated Accrual Amount |
|--------------------------------|--------------------------------------|-----------------------------------|---------------------------------------|-------------------------------------|
| 199303501 KEEN | 00004478() | 1993-035-01 RED RIVER RESTORATION | | |

I certify that the above services were performed in FY2003 and that an invoice will not be submitted to BPA for payment by September 30, 2003.

All of the following criteria must be met before an accrual may be processed for unbilled contract performance:

1. There must have been actual contract performance (services rendered or goods received) in FY 2003 (October 1, 2002 through September 30, 2003).
2. The invoice will not be received by BPA by close of business on September 30, 2003.

Again, if either of the above criteria is not true, then an accrual should not be reported.

Since All the above conditions have been met, these expenditures should be accrued as FY2003 business.

Signed

Date:



Department of Energy
Bonneville Power Administration
P.O.Box 3621
Portland, Oregon 97208-3621

Environment, Fish and Wildlife

August 15, 2003

In reply refer to: KEWB-4

IDAHO SOIL & WATER CONSV COMM (BOISE)
STATE OF IDAHO DEPT OF AGRICUL
PO BOX 790
BOISE ID 83701

As part of our efforts to accurately account for and track the financial performance of fish & wildlife contracts, the Bonneville Power Administration (BPA) is required to report all contract performance that occurs within this fiscal year or earlier (before September 30, 2003), but will not be billed until October 1, 2003 or later. This reporting will assure that we accurately record expenses in the appropriate fiscal year, thus creating clarity between the work accomplished in FY 2003, with applicable expenses, and the work accomplished in FY 2004. This distinction is particularly important in light of BPA's need to closely manage the Fish and Wildlife Program within accrual limits, and the heightened standards for reporting of financial assets and liabilities recommended by our independent auditor, PriceWaterhouseCoopers.

To accurately capture FY 2003 Fish & Wildlife Program costs, BPA is requesting your assistance in identifying a detailed listing of all contract work and expenses that meet the following criteria. Note that **both** of the following criteria must be met before an accrual may be processed for unbilled contract performance:

1. There must have been actual contract performance (services rendered or goods received) in FY 2003 or earlier (prior to September 30, 2003).
2. The invoice for the contract performance in question will not be received by BPA before the close of business on September 30, 2003. The work will be invoiced in the first months of FY 2004.

Again, if either of the above criteria is not true, then an accrual should not be reported. Do not double count expenses by including costs in the accrual estimate that have already been billed to BPA or will be before Sept. 30th, or including expenses for work that takes place after Sept. 30. These costs will be invoiced and included in FY 2004.

In order to facilitate uniform reporting, please indicate the accrual estimate for each contract listed on the attached form. If you have a contract that meets the criteria listed above, but is not listed, please add it to the form. If separate invoices will be submitted for multiple performance periods on a contract, please provide an estimate for each individual invoice. For example, if you anticipate submitting an invoice for the month of August 2003 and an invoice for September 2003, list each of these performance periods and the corresponding estimate of the invoice amount. The performance period for an invoice is the period of time when the invoiced work was performed. Accurately indicating the performance period will allow BPA to match the accrual estimate to the actual invoice when it is submitted.

Please include in your accrual estimate all of the costs that you anticipate will be invoiced to

BPA for work occurring before Sept. 30th, including appropriate indirect costs and any subcontractor costs. Please be as accurate as possible in making the accrual estimate. Failure to accurately capture year-end accruals will have a detrimental impact on the Fish & Wildlife program. Under-estimating the accrual amount could result in the necessity of using FY 2004 funds to pay for work accomplished in FY 2003. Over-estimating the accrual amount could result in improperly tying up FY 2003 funds for your project that could be used by other projects, undermining the overall program. Not reporting an estimate has the same effect as under-estimating the accrual. The accuracy of your best estimate of the accruals is extremely important, as our auditors (PriceWaterhouseCoopers) will be reviewing these estimates later in the fiscal year.

Remember that your year-end accrual estimate counts against your contract spending cap (Council defined spending limit). If you have a contract with the spending cap clause you will not be allowed to accrue greater than that allowed under the cap. If your contract does not yet have the spending cap clause, we are asking that you make every attempt to not exceed the Council defined spending limit. The Council defined spending limit is the amount used for the spending cap. Each of our F&W contractors contributes to ensuring the F&W Program does not exceed its overall cap of \$139 million. If you anticipate the year-end accrual will result in the spending cap (Council defined spending limit) being exceeded for your contract, please contact your BPA project manager/COTR immediately to resolve this issue.

Please return the completed and signed form to BPA, ATTN: KEWB-4/Accrual Estimates, by September 16, 2003. The form may be faxed to BPA at (503) 230-3049, however we request that the original form still be mailed to BPA. Your attention to detail and cooperation is essential and appreciated. Reports are available at the following location on the BPA website at to assist you in calculating your accrual estimate:

http://www.efw.bpa.gov/cgi-bin/FW/Info_For_Fish_Wildlife_Contractors.cgi

BPA is also considering comments regarding our draft Policy Manual for Fish and Wildlife contracts, available at the website shown above. Comments on the draft Manual are due by September 12. (The comment period has been extended to allow adequate time for comment.)

If you have questions, please contact Tracy Hursh at (503) 230-4532 or Bryan Crawford at (503) 230-5130.

Sincerely,

A handwritten signature in black ink, appearing to read "Scott R. Hampton", written over a horizontal line.

Scott R. Hampton
Manager, Finance, Budget and Information Technology

**Contract Accruals for Work Performed but Not Billed Through September 30, 2003
For Fish and Wildlife Contracts with the Bonneville Power Administration**

**IDAHO SOIL & WATER CONSV COMM (BOISE)
STATE OF IDAHO DEPT OF AGRICUL
PO BOX 790
BOISE ID 83701
Phone: (208) 334-0210**

| Project Number COTR | Contract Number (Release) | Contract Title | Accrual Performance Period | Estimated Accrual Amount |
|--------------------------------|--------------------------------------|---|---|---|
| 199608600 KEEN | 00006341() | 1996-086-00 IDAHO SWCC & NPT CLEARWATER FOCUS WATERSHED | | |
| 199202603 MCCLINTOCK | 00005353() | 1992-026-03 IDAHO MODEL WATERSHED ADMIN/SUPPORT | | |

I certify that the above services were performed in FY2003 and that an invoice will not be submitted to BPA for payment by September 30, 2003.

All of the following criteria must be met before an accrual may be processed for unbilled contract performance:

1. There must have been actual contract performance (services rendered or goods received) in FY 2003 (October 1, 2002 through September 30, 2003).
2. The invoice will not be received by BPA by close of business on September 30, 2003.

Again, if either of the above criteria is not true, then an accrual should not be reported.

Since All the above conditions have been met, these expenditures should be accrued as FY2003 business.

Signed

Date:



Department of Energy
Bonneville Power Administration
P.O.Box 3621
Portland, Oregon 97208-3621

Environment, Fish and Wildlife

August 15, 2003

In reply refer to: KEWB-4

UNIVERSITY OF IDAHO (MOSCOW)
GRANTS AND CONTRACTS
PO BOX 443020
MOSCOW ID 83844-3020

As part of our efforts to accurately account for and track the financial performance of fish & wildlife contracts, the Bonneville Power Administration (BPA) is required to report all contract performance that occurs within this fiscal year or earlier (before September 30, 2003), but will not be billed until October 1, 2003 or later. This reporting will assure that we accurately record expenses in the appropriate fiscal year, thus creating clarity between the work accomplished in FY 2003, with applicable expenses, and the work accomplished in FY 2004. This distinction is particularly important in light of BPA's need to closely manage the Fish and Wildlife Program within accrual limits, and the heightened standards for reporting of financial assets and liabilities recommended by our independent auditor, PriceWaterhouseCoopers.

To accurately capture FY 2003 Fish & Wildlife Program costs, BPA is requesting your assistance in identifying a detailed listing of all contract work and expenses that meet the following criteria. Note that **both** of the following criteria must be met before an accrual may be processed for unbilled contract performance:

1. There must have been actual contract performance (services rendered or goods received) in FY 2003 or earlier (prior to September 30, 2003).
2. The invoice for the contract performance in question will not be received by BPA before the close of business on September 30, 2003. The work will be invoiced in the first months of FY 2004.

Again, if either of the above criteria is not true, then an accrual should not be reported. Do not double count expenses by including costs in the accrual estimate that have already been billed to BPA or will be before Sept. 30th, or including expenses for work that takes place after Sept. 30. These costs will be invoiced and included in FY 2004.

In order to facilitate uniform reporting, please indicate the accrual estimate for each contract listed on the attached form. If you have a contract that meets the criteria listed above, but is not listed, please add it to the form. If separate invoices will be submitted for multiple performance periods on a contract, please provide an estimate for each individual invoice. For example, if you anticipate submitting an invoice for the month of August 2003 and an invoice for September 2003, list each of these performance periods and the corresponding estimate of the invoice amount. The performance period for an invoice is the period of time when the invoiced work was performed. Accurately indicating the performance period will allow BPA to match the accrual estimate to the actual invoice when it is submitted.

Please include in your accrual estimate all of the costs that you anticipate will be invoiced to

BPA for work occurring before Sept. 30th, including appropriate indirect costs and any subcontractor costs. Please be as accurate as possible in making the accrual estimate. Failure to accurately capture year-end accruals will have a detrimental impact on the Fish & Wildlife program. Under-estimating the accrual amount could result in the necessity of using FY 2004 funds to pay for work accomplished in FY 2003. Over-estimating the accrual amount could result in improperly tying up FY 2003 funds for your project that could be used by other projects, undermining the overall program. Not reporting an estimate has the same effect as under-estimating the accrual. The accuracy of your best estimate of the accruals is extremely important, as our auditors (PriceWaterhouseCoopers) will be reviewing these estimates later in the fiscal year.

Remember that your year-end accrual estimate counts against your contract spending cap (Council defined spending limit). If you have a contract with the spending cap clause you will not be allowed to accrue greater than that allowed under the cap. If your contract does not yet have the spending cap clause, we are asking that you make every attempt to not exceed the Council defined spending limit. The Council defined spending limit is the amount used for the spending cap. Each of our F&W contractors contributes to ensuring the F&W Program does not exceed its overall cap of \$139 million. If you anticipate the year-end accrual will result in the spending cap (Council defined spending limit) being exceeded for your contract, please contact your BPA project manager/COTR immediately to resolve this issue.

Please return the completed and signed form to BPA, ATTN: KEWB-4/Accrual Estimates, by September 16, 2003. The form may be faxed to BPA at (503) 230-3049, however we request that the original form still be mailed to BPA. Your attention to detail and cooperation is essential and appreciated. Reports are available at the following location on the BPA website at to assist you in calculating your accrual estimate:

http://www.efw.bpa.gov/cgi-bin/FW/Info_For_Fish_Wildlife_Contractors.cgi

BPA is also considering comments regarding our draft Policy Manual for Fish and Wildlife contracts, available at the website shown above. Comments on the draft Manual are due by September 12. (The comment period has been extended to allow adequate time for comment.)

If you have questions, please contact Tracy Hursh at (503) 230-4532 or Bryan Crawford at (503) 230-5130.

Sincerely,

A handwritten signature in black ink, appearing to read "Scott R. Hampton", written over a horizontal line.

Scott R. Hampton
Manager, Finance, Budget and Information Technology

**Contract Accruals for Work Performed but Not Billed Through September 30, 2003
For Fish and Wildlife Contracts with the Bonneville Power Administration**

**UNIVERSITY OF IDAHO (MOSCOW)
GRANTS AND CONTRACTS
PO BOX 443020
MOSCOW ID 83844-3020
Phone: (208) 885-2560**

| Project Number COTR | Contract Number (Release) | Contract Title | Accrual Performance Period | Estimated Accrual Amount |
|-------------------------|------------------------------|--|----------------------------------|--------------------------------|
| 200100700 SKIDMORE | 00013617() | 2001-007-01 EVALUATE LIVE CAPTURE SELECTIVE HARVEST METHODS | | |
| 200100800 DOCHERTY | 00004752() | 2001-008-00 GENETIC SEX OF CHINOOK SALMON IN THE COLUMBIA R. BAS | | |
| 199901900 MCCLINTOCK | 00006328() | 1999-019-01 SPECIFIC ENHANCEMENT PLAN FOR AN AQUATIC ECOSYSTEM R | | |
| 199009300 RALSTON | 00004981() | 1990-093-00 GENETIC ANALYSIS OF ONCORHYNCHUS NERKA | | |
| 200000700 MORINAKA | 00004544() | 2000-007-00 INFRA STRUCTURE TO COMPLETE FDA | | |

I certify that the above services were performed in FY2003 and that an invoice will not be submitted to BPA for payment by September 30, 2003.

All of the following criteria must be met before an accrual may be processed for unbilled contract performance:

1. There must have been actual contract performance (services rendered or goods received) in FY 2003 (October 1, 2002 through September 30, 2003).
2. The invoice will not be received by BPA by close of business on September 30, 2003.

Again, if either of the above criteria is not true, then an accrual should not be reported.

Since All the above conditions have been met, these expenditures should be accrued as FY2003 business.

Signed

Date:



Department of Energy
Bonneville Power Administration
P.O.Box 3621
Portland, Oregon 97208-3621

Environment, Fish and Wildlife

August 15, 2003

In reply refer to: KEWB-4

UNIVERSITY OF IDAHO (DEVELOPMENT/UI FOUNDATION)
ADMIN ANNEX ROOM 211
PO BOX 443201
MOSCOW ID 83843

As part of our efforts to accurately account for and track the financial performance of fish & wildlife contracts, the Bonneville Power Administration (BPA) is required to report all contract performance that occurs within this fiscal year or earlier (before September 30, 2003), but will not be billed until October 1, 2003 or later. This reporting will assure that we accurately record expenses in the appropriate fiscal year, thus creating clarity between the work accomplished in FY 2003, with applicable expenses, and the work accomplished in FY 2004. This distinction is particularly important in light of BPA's need to closely manage the Fish and Wildlife Program within accrual limits, and the heightened standards for reporting of financial assets and liabilities recommended by our independent auditor, PriceWaterhouseCoopers.

To accurately capture FY 2003 Fish & Wildlife Program costs, BPA is requesting your assistance in identifying a detailed listing of all contract work and expenses that meet the following criteria. Note that **both** of the following criteria must be met before an accrual may be processed for unbilled contract performance:

1. There must have been actual contract performance (services rendered or goods received) in FY 2003 or earlier (prior to September 30, 2003).
2. The invoice for the contract performance in question will not be received by BPA before the close of business on September 30, 2003. The work will be invoiced in the first months of FY 2004.

Again, if either of the above criteria is not true, then an accrual should not be reported. Do not double count expenses by including costs in the accrual estimate that have already been billed to BPA or will be before Sept. 30th, or including expenses for work that takes place after Sept. 30. These costs will be invoiced and included in FY 2004.

In order to facilitate uniform reporting, please indicate the accrual estimate for each contract listed on the attached form. If you have a contract that meets the criteria listed above, but is not listed, please add it to the form. If separate invoices will be submitted for multiple performance periods on a contract, please provide an estimate for each individual invoice. For example, if you anticipate submitting an invoice for the month of August 2003 and an invoice for September 2003, list each of these performance periods and the corresponding estimate of the invoice amount. The performance period for an invoice is the period of time when the invoiced work was performed. Accurately indicating the performance period will allow BPA to match the accrual estimate to the actual invoice when it is submitted.

Please include in your accrual estimate all of the costs that you anticipate will be invoiced to

BPA for work occurring before Sept. 30th, including appropriate indirect costs and any subcontractor costs. Please be as accurate as possible in making the accrual estimate. Failure to accurately capture year-end accruals will have a detrimental impact on the Fish & Wildlife program. Under-estimating the accrual amount could result in the necessity of using FY 2004 funds to pay for work accomplished in FY 2003. Over-estimating the accrual amount could result in improperly tying up FY 2003 funds for your project that could be used by other projects, undermining the overall program. Not reporting an estimate has the same effect as under-estimating the accrual. The accuracy of your best estimate of the accruals is extremely important, as our auditors (PriceWaterhouseCoopers) will be reviewing these estimates later in the fiscal year.

Remember that your year-end accrual estimate counts against your contract spending cap (Council defined spending limit). If you have a contract with the spending cap clause you will not be allowed to accrue greater than that allowed under the cap. If your contract does not yet have the spending cap clause, we are asking that you make every attempt to not exceed the Council defined spending limit. The Council defined spending limit is the amount used for the spending cap. Each of our F&W contractors contributes to ensuring the F&W Program does not exceed its overall cap of \$139 million. If you anticipate the year-end accrual will result in the spending cap (Council defined spending limit) being exceeded for your contract, please contact your BPA project manager/COTR immediately to resolve this issue.

Please return the completed and signed form to BPA, ATTN: KEWB-4/Accrual Estimates, by September 16, 2003. The form may be faxed to BPA at (503) 230-3049, however we request that the original form still be mailed to BPA. Your attention to detail and cooperation is essential and appreciated. Reports are available at the following location on the BPA website at to assist you in calculating your accrual estimate:

http://www.efw.bpa.gov/cgi-bin/FW/Info_For_Fish_Wildlife_Contractors.cgi

BPA is also considering comments regarding our draft Policy Manual for Fish and Wildlife contracts, available at the website shown above. Comments on the draft Manual are due by September 12. (The comment period has been extended to allow adequate time for comment.)

If you have questions, please contact Tracy Hursh at (503) 230-4532 or Bryan Crawford at (503) 230-5130.

Sincerely,

A handwritten signature in black ink, appearing to read "Scott R. Hampton", with a long horizontal line extending to the left.

Scott R. Hampton
Manager, Finance, Budget and Information Technology

**Contract Accruals for Work Performed but Not Billed Through September 30, 2003
For Fish and Wildlife Contracts with the Bonneville Power Administration**

UNIVERSITY OF IDAHO (DEVELOPMENT/UI FOUNDATION)
ADMIN ANNEX ROOM 211
PO BOX 443201
MOSCOW ID 83843
Phone: (208) 885-7400

| Project Number COTR | Contract Number (Release) | Contract Title | Accrual Performance Period | Estimated Accrual Amount |
|-------------------------|------------------------------|---|----------------------------------|--------------------------------|
| 199202603 MCCLINTOCK | 00006321() | 1999-069-00 AQUATIC ECOSYSTEM REVIEW SALMON R. SUBBASIN | | |

I certify that the above services were performed in FY2003 and that an invoice will not be submitted to BPA for payment by September 30, 2003.

All of the following criteria must be met before an accrual may be processed for unbilled contract performance:

1. There must have been actual contract performance (services rendered or goods received) in FY 2003 (October 1, 2002 through September 30, 2003).
2. The invoice will not be received by BPA by close of business on September 30, 2003.

Again, if either of the above criteria is not true, then an accrual should not be reported.

Since All the above conditions have been met, these expenditures should be accrued as FY2003 business.

Signed

Date:



Department of Energy
Bonneville Power Administration
P.O.Box 3621
Portland, Oregon 97208-3621

Environment, Fish and Wildlife

August 15, 2003

In reply refer to: KEWB-4

INTERMOUNTAIN COMMUNICATIONS (BEND)
60968 ONYX ST
BEND OR 97702

As part of our efforts to accurately account for and track the financial performance of fish & wildlife contracts, the Bonneville Power Administration (BPA) is required to report all contract performance that occurs within this fiscal year or earlier (before September 30, 2003), but will not be billed until October 1, 2003 or later. This reporting will assure that we accurately record expenses in the appropriate fiscal year, thus creating clarity between the work accomplished in FY 2003, with applicable expenses, and the work accomplished in FY 2004. This distinction is particularly important in light of BPA's need to closely manage the Fish and Wildlife Program within accrual limits, and the heightened standards for reporting of financial assets and liabilities recommended by our independent auditor, PriceWaterhouseCoopers.

To accurately capture FY 2003 Fish & Wildlife Program costs, BPA is requesting your assistance in identifying a detailed listing of all contract work and expenses that meet the following criteria. Note that **both** of the following criteria must be met before an accrual may be processed for unbilled contract performance:

1. There must have been actual contract performance (services rendered or goods received) in FY 2003 or earlier (prior to September 30, 2003).
2. The invoice for the contract performance in question will not be received by BPA before the close of business on September 30, 2003. The work will be invoiced in the first months of FY 2004.

Again, if either of the above criteria is not true, then an accrual should not be reported. Do not double count expenses by including costs in the accrual estimate that have already been billed to BPA or will be before Sept. 30th, or including expenses for work that takes place after Sept. 30. These costs will be invoiced and included in FY 2004.

In order to facilitate uniform reporting, please indicate the accrual estimate for each contract listed on the attached form. If you have a contract that meets the criteria listed above, but is not listed, please add it to the form. If separate invoices will be submitted for multiple performance periods on a contract, please provide an estimate for each individual invoice. For example, if you anticipate submitting an invoice for the month of August 2003 and an invoice for September 2003, list each of these performance periods and the corresponding estimate of the invoice amount. The performance period for an invoice is the period of time when the invoiced work was performed. Accurately indicating the performance period will allow BPA to match the accrual estimate to the actual invoice when it is submitted.

Please include in your accrual estimate all of the costs that you anticipate will be invoiced to

BPA for work occurring before Sept. 30th, including appropriate indirect costs and any subcontractor costs. Please be as accurate as possible in making the accrual estimate. Failure to accurately capture year-end accruals will have a detrimental impact on the Fish & Wildlife program. Under-estimating the accrual amount could result in the necessity of using FY 2004 funds to pay for work accomplished in FY 2003. Over-estimating the accrual amount could result in improperly tying up FY 2003 funds for your project that could be used by other projects, undermining the overall program. Not reporting an estimate has the same effect as under-estimating the accrual. The accuracy of your best estimate of the accruals is extremely important, as our auditors (PriceWaterhouseCoopers) will be reviewing these estimates later in the fiscal year.

Remember that your year-end accrual estimate counts against your contract spending cap (Council defined spending limit). If you have a contract with the spending cap clause you will not be allowed to accrue greater than that allowed under the cap. If your contract does not yet have the spending cap clause, we are asking that you make every attempt to not exceed the Council defined spending limit. The Council defined spending limit is the amount used for the spending cap. Each of our F&W contractors contributes to ensuring the F&W Program does not exceed its overall cap of \$139 million. If you anticipate the year-end accrual will result in the spending cap (Council defined spending limit) being exceeded for your contract, please contact your BPA project manager/COTR immediately to resolve this issue.

Please return the completed and signed form to BPA, ATTN: KEWB-4/Accrual Estimates, by September 16, 2003. The form may be faxed to BPA at (503) 230-3049, however we request that the original form still be mailed to BPA. Your attention to detail and cooperation is essential and appreciated. Reports are available at the following location on the BPA website at to assist you in calculating your accrual estimate:

http://www.efw.bpa.gov/cgi-bin/FW/Info_For_Fish_Wildlife_Contractors.cgi

BPA is also considering comments regarding our draft Policy Manual for Fish and Wildlife contracts, available at the website shown above. Comments on the draft Manual are due by September 12. (The comment period has been extended to allow adequate time for comment.)

If you have questions, please contact Tracy Hursh at (503) 230-4532 or Bryan Crawford at (503) 230-5130.

Sincerely,

A handwritten signature in black ink, appearing to read "Scott R. Hampton", written over a horizontal line.

Scott R. Hampton
Manager, Finance, Budget and Information Technology

**Contract Accruals for Work Performed but Not Billed Through September 30, 2003
For Fish and Wildlife Contracts with the Bonneville Power Administration**

**INTERMOUNTAIN COMMUNICATIONS (BEND)
60968 ONYX ST
BEND OR 97702
Phone: (541) 966-9706**

| Project Number COTR | Contract Number (Release) | Contract Title | Accrual Performance Period | Estimated Accrual Amount |
|--------------------------------|--------------------------------------|---|---------------------------------------|-------------------------------------|
| 199800401 MORELAND | 00003999() | 1998-004-01 ELECTRONIC FISH/WILDLIFE NEWSLETTER | | |

I certify that the above services were performed in FY2003 and that an invoice will not be submitted to BPA for payment by September 30, 2003.

All of the following criteria must be met before an accrual may be processed for unbilled contract performance:

1. There must have been actual contract performance (services rendered or goods received) in FY 2003 (October 1, 2002 through September 30, 2003).
2. The invoice will not be received by BPA by close of business on September 30, 2003.

Again, if either of the above criteria is not true, then an accrual should not be reported.

Since All the above conditions have been met, these expenditures should be accrued as FY2003 business.

Signed

Date:



Department of Energy
Bonneville Power Administration
P.O.Box 3621
Portland, Oregon 97208-3621

Environment, Fish and Wildlife

August 15, 2003

In reply refer to: KEWB-4

IRZ CONSULTING LLC (HERMISTON)
505 E MAIN
HERMISTON OR 97838

As part of our efforts to accurately account for and track the financial performance of fish & wildlife contracts, the Bonneville Power Administration (BPA) is required to report all contract performance that occurs within this fiscal year or earlier (before September 30, 2003), but will not be billed until October 1, 2003 or later. This reporting will assure that we accurately record expenses in the appropriate fiscal year, thus creating clarity between the work accomplished in FY 2003, with applicable expenses, and the work accomplished in FY 2004. This distinction is particularly important in light of BPA's need to closely manage the Fish and Wildlife Program within accrual limits, and the heightened standards for reporting of financial assets and liabilities recommended by our independent auditor, PriceWaterhouseCoopers.

To accurately capture FY 2003 Fish & Wildlife Program costs, BPA is requesting your assistance in identifying a detailed listing of all contract work and expenses that meet the following criteria. Note that **both** of the following criteria must be met before an accrual may be processed for unbilled contract performance:

1. There must have been actual contract performance (services rendered or goods received) in FY 2003 or earlier (prior to September 30, 2003).
2. The invoice for the contract performance in question will not be received by BPA before the close of business on September 30, 2003. The work will be invoiced in the first months of FY 2004.

Again, if either of the above criteria is not true, then an accrual should not be reported. Do not double count expenses by including costs in the accrual estimate that have already been billed to BPA or will be before Sept. 30th, or including expenses for work that takes place after Sept. 30. These costs will be invoiced and included in FY 2004.

In order to facilitate uniform reporting, please indicate the accrual estimate for each contract listed on the attached form. If you have a contract that meets the criteria listed above, but is not listed, please add it to the form. If separate invoices will be submitted for multiple performance periods on a contract, please provide an estimate for each individual invoice. For example, if you anticipate submitting an invoice for the month of August 2003 and an invoice for September 2003, list each of these performance periods and the corresponding estimate of the invoice amount. The performance period for an invoice is the period of time when the invoiced work was performed. Accurately indicating the performance period will allow BPA to match the accrual estimate to the actual invoice when it is submitted.

Please include in your accrual estimate all of the costs that you anticipate will be invoiced to

BPA for work occurring before Sept. 30th, including appropriate indirect costs and any subcontractor costs. Please be as accurate as possible in making the accrual estimate. Failure to accurately capture year-end accruals will have a detrimental impact on the Fish & Wildlife program. Under-estimating the accrual amount could result in the necessity of using FY 2004 funds to pay for work accomplished in FY 2003. Over-estimating the accrual amount could result in improperly tying up FY 2003 funds for your project that could be used by other projects, undermining the overall program. Not reporting an estimate has the same effect as under-estimating the accrual. The accuracy of your best estimate of the accruals is extremely important, as our auditors (PriceWaterhouseCoopers) will be reviewing these estimates later in the fiscal year.

Remember that your year-end accrual estimate counts against your contract spending cap (Council defined spending limit). If you have a contract with the spending cap clause you will not be allowed to accrue greater than that allowed under the cap. If your contract does not yet have the spending cap clause, we are asking that you make every attempt to not exceed the Council defined spending limit. The Council defined spending limit is the amount used for the spending cap. Each of our F&W contractors contributes to ensuring the F&W Program does not exceed its overall cap of \$139 million. If you anticipate the year-end accrual will result in the spending cap (Council defined spending limit) being exceeded for your contract, please contact your BPA project manager/COTR immediately to resolve this issue.

Please return the completed and signed form to BPA, ATTN: KEWB-4/Accrual Estimates, by September 16, 2003. The form may be faxed to BPA at (503) 230-3049, however we request that the original form still be mailed to BPA. Your attention to detail and cooperation is essential and appreciated. Reports are available at the following location on the BPA website at to assist you in calculating your accrual estimate:

http://www.efw.bpa.gov/cgi-bin/FW/Info_For_Fish_Wildlife_Contractors.cgi

BPA is also considering comments regarding our draft Policy Manual for Fish and Wildlife contracts, available at the website shown above. Comments on the draft Manual are due by September 12. (The comment period has been extended to allow adequate time for comment.)

If you have questions, please contact Tracy Hursh at (503) 230-4532 or Bryan Crawford at (503) 230-5130.

Sincerely,

A handwritten signature in black ink, appearing to read "Scott R. Hampton", written over a horizontal line.

Scott R. Hampton
Manager, Finance, Budget and Information Technology

**Contract Accruals for Work Performed but Not Billed Through September 30, 2003
For Fish and Wildlife Contracts with the Bonneville Power Administration**

**IRZ CONSULTING LLC (HERMISTON)
505 E MAIN
HERMISTON OR 97838**

| Project Number COTR | Contract Number (Release) | Contract Title | Accrual Performance Period | Estimated Accrual Amount |
|--------------------------------|--------------------------------------|--|---------------------------------------|---|
| 199603401 HERMISTON | 00005676() | 1996-034-01 METHOW VALLEY IRRIGATION DISTRICT CONCEPTUAL WATER | | |
| 200101500 LOFY | 00006925() | 2001-015-00 ECHO MEADOWS PROJECT-WINTER ARTIFICIAL RECHARGE | | |
| 200101500 LOFY | 00014327() | 2001-015-00 ECHO MEADOWS PROJ WINTER ART RECHARGE TO COOL RIVERS | | |

I certify that the above services were performed in FY2003 and that an invoice will not be submitted to BPA for payment by September 30, 2003.

All of the following criteria must be met before an accrual may be processed for unbilled contract performance:

1. There must have been actual contract performance (services rendered or goods received) in FY 2003 (October 1, 2002 through September 30, 2003).
2. The invoice will not be received by BPA by close of business on September 30, 2003.

Again, if either of the above criteria is not true, then an accrual should not be reported.

Since All the above conditions have been met, these expenditures should be accrued as FY2003 business.

Signed

Date:



Department of Energy
Bonneville Power Administration
P.O.Box 3621
Portland, Oregon 97208-3621

Environment, Fish and Wildlife

August 15, 2003

In reply refer to: KEWB-4

THE JD WHITE CO INC (VANCOUVER)
1111 MAIN STREET
SUITE 300
VANCOUVER WA 98660

As part of our efforts to accurately account for and track the financial performance of fish & wildlife contracts, the Bonneville Power Administration (BPA) is required to report all contract performance that occurs within this fiscal year or earlier (before September 30, 2003), but will not be billed until October 1, 2003 or later. This reporting will assure that we accurately record expenses in the appropriate fiscal year, thus creating clarity between the work accomplished in FY 2003, with applicable expenses, and the work accomplished in FY 2004. This distinction is particularly important in light of BPA's need to closely manage the Fish and Wildlife Program within accrual limits, and the heightened standards for reporting of financial assets and liabilities recommended by our independent auditor, PriceWaterhouseCoopers.

To accurately capture FY 2003 Fish & Wildlife Program costs, BPA is requesting your assistance in identifying a detailed listing of all contract work and expenses that meet the following criteria. Note that **both** of the following criteria must be met before an accrual may be processed for unbilled contract performance:

1. There must have been actual contract performance (services rendered or goods received) in FY 2003 or earlier (prior to September 30, 2003).
2. The invoice for the contract performance in question will not be received by BPA before the close of business on September 30, 2003. The work will be invoiced in the first months of FY 2004.

Again, if either of the above criteria is not true, then an accrual should not be reported. Do not double count expenses by including costs in the accrual estimate that have already been billed to BPA or will be before Sept. 30th, or including expenses for work that takes place after Sept. 30. These costs will be invoiced and included in FY 2004.

In order to facilitate uniform reporting, please indicate the accrual estimate for each contract listed on the attached form. If you have a contract that meets the criteria listed above, but is not listed, please add it to the form. If separate invoices will be submitted for multiple performance periods on a contract, please provide an estimate for each individual invoice. For example, if you anticipate submitting an invoice for the month of August 2003 and an invoice for September 2003, list each of these performance periods and the corresponding estimate of the invoice amount. The performance period for an invoice is the period of time when the invoiced work was performed. Accurately indicating the performance period will allow BPA to match the accrual estimate to the actual invoice when it is submitted.

Please include in your accrual estimate all of the costs that you anticipate will be invoiced to

BPA for work occurring before Sept. 30th, including appropriate indirect costs and any subcontractor costs. Please be as accurate as possible in making the accrual estimate. Failure to accurately capture year-end accruals will have a detrimental impact on the Fish & Wildlife program. Under-estimating the accrual amount could result in the necessity of using FY 2004 funds to pay for work accomplished in FY 2003. Over-estimating the accrual amount could result in improperly tying up FY 2003 funds for your project that could be used by other projects, undermining the overall program. Not reporting an estimate has the same effect as under-estimating the accrual. The accuracy of your best estimate of the accruals is extremely important, as our auditors (PriceWaterhouseCoopers) will be reviewing these estimates later in the fiscal year.

Remember that your year-end accrual estimate counts against your contract spending cap (Council defined spending limit). If you have a contract with the spending cap clause you will not be allowed to accrue greater than that allowed under the cap. If your contract does not yet have the spending cap clause, we are asking that you make every attempt to not exceed the Council defined spending limit. The Council defined spending limit is the amount used for the spending cap. Each of our F&W contractors contributes to ensuring the F&W Program does not exceed its overall cap of \$139 million. If you anticipate the year-end accrual will result in the spending cap (Council defined spending limit) being exceeded for your contract, please contact your BPA project manager/COTR immediately to resolve this issue.

Please return the completed and signed form to BPA, ATTN: KEWB-4/Accrual Estimates, by September 16, 2003. The form may be faxed to BPA at (503) 230-3049, however we request that the original form still be mailed to BPA. Your attention to detail and cooperation is essential and appreciated. Reports are available at the following location on the BPA website at to assist you in calculating your accrual estimate:

http://www.efw.bpa.gov/cgi-bin/FW/Info_For_Fish_Wildlife_Contractors.cgi

BPA is also considering comments regarding our draft Policy Manual for Fish and Wildlife contracts, available at the website shown above. Comments on the draft Manual are due by September 12. (The comment period has been extended to allow adequate time for comment.)

If you have questions, please contact Tracy Hursh at (503) 230-4532 or Bryan Crawford at (503) 230-5130.

Sincerely,

A handwritten signature in black ink, appearing to read "Scott R. Hampton", written over a horizontal line.

Scott R. Hampton
Manager, Finance, Budget and Information Technology

**Contract Accruals for Work Performed but Not Billed Through September 30, 2003
For Fish and Wildlife Contracts with the Bonneville Power Administration**

**THE JD WHITE CO INC (VANCOUVER)
1111 MAIN STREET
SUITE 300
VANCOUVER WA 98660
Phone: (360) 696-1338**

| Project Number COTR | Contract Number (Release) | Contract Title | Accrual Performance Period | Estimated Accrual Amount |
|------------------------|------------------------------|---------------------------------|-------------------------------|-----------------------------|
| 199802100 YARDE | 00000452(00002) | HOOD RIVER FISH HABITAT PROJECT | | |

I certify that the above services were performed in FY2003 and that an invoice will not be submitted to BPA for payment by September 30, 2003.

All of the following criteria must be met before an accrual may be processed for unbilled contract performance:

1. There must have been actual contract performance (services rendered or goods received) in FY 2003 (October 1, 2002 through September 30, 2003).
2. The invoice will not be received by BPA by close of business on September 30, 2003.

Again, if either of the above criteria is not true, then an accrual should not be reported.

Since All the above conditions have been met, these expenditures should be accrued as FY2003 business.

Signed

Date:



Department of Energy
Bonneville Power Administration
P.O.Box 3621
Portland, Oregon 97208-3621

Environment, Fish and Wildlife

August 15, 2003

In reply refer to: KEWB-4

JEFFERSON PUBLIC WORKS WEED CONTROL (REDMOND)
625 SE SALMON AVE #6
REDMOND OR 97756

As part of our efforts to accurately account for and track the financial performance of fish & wildlife contracts, the Bonneville Power Administration (BPA) is required to report all contract performance that occurs within this fiscal year or earlier (before September 30, 2003), but will not be billed until October 1, 2003 or later. This reporting will assure that we accurately record expenses in the appropriate fiscal year, thus creating clarity between the work accomplished in FY 2003, with applicable expenses, and the work accomplished in FY 2004. This distinction is particularly important in light of BPA's need to closely manage the Fish and Wildlife Program within accrual limits, and the heightened standards for reporting of financial assets and liabilities recommended by our independent auditor, PriceWaterhouseCoopers.

To accurately capture FY 2003 Fish & Wildlife Program costs, BPA is requesting your assistance in identifying a detailed listing of all contract work and expenses that meet the following criteria. Note that **both** of the following criteria must be met before an accrual may be processed for unbilled contract performance:

1. There must have been actual contract performance (services rendered or goods received) in FY 2003 or earlier (prior to September 30, 2003).
2. The invoice for the contract performance in question will not be received by BPA before the close of business on September 30, 2003. The work will be invoiced in the first months of FY 2004.

Again, if either of the above criteria is not true, then an accrual should not be reported. Do not double count expenses by including costs in the accrual estimate that have already been billed to BPA or will be before Sept. 30th, or including expenses for work that takes place after Sept. 30. These costs will be invoiced and included in FY 2004.

In order to facilitate uniform reporting, please indicate the accrual estimate for each contract listed on the attached form. If you have a contract that meets the criteria listed above, but is not listed, please add it to the form. If separate invoices will be submitted for multiple performance periods on a contract, please provide an estimate for each individual invoice. For example, if you anticipate submitting an invoice for the month of August 2003 and an invoice for September 2003, list each of these performance periods and the corresponding estimate of the invoice amount. The performance period for an invoice is the period of time when the invoiced work was performed. Accurately indicating the performance period will allow BPA to match the accrual estimate to the actual invoice when it is submitted.

Please include in your accrual estimate all of the costs that you anticipate will be invoiced to

BPA for work occurring before Sept. 30th, including appropriate indirect costs and any subcontractor costs. Please be as accurate as possible in making the accrual estimate. Failure to accurately capture year-end accruals will have a detrimental impact on the Fish & Wildlife program. Under-estimating the accrual amount could result in the necessity of using FY 2004 funds to pay for work accomplished in FY 2003. Over-estimating the accrual amount could result in improperly tying up FY 2003 funds for your project that could be used by other projects, undermining the overall program. Not reporting an estimate has the same effect as under-estimating the accrual. The accuracy of your best estimate of the accruals is extremely important, as our auditors (PriceWaterhouseCoopers) will be reviewing these estimates later in the fiscal year.

Remember that your year-end accrual estimate counts against your contract spending cap (Council defined spending limit). If you have a contract with the spending cap clause you will not be allowed to accrue greater than that allowed under the cap. If your contract does not yet have the spending cap clause, we are asking that you make every attempt to not exceed the Council defined spending limit. The Council defined spending limit is the amount used for the spending cap. Each of our F&W contractors contributes to ensuring the F&W Program does not exceed its overall cap of \$139 million. If you anticipate the year-end accrual will result in the spending cap (Council defined spending limit) being exceeded for your contract, please contact your BPA project manager/COTR immediately to resolve this issue.

Please return the completed and signed form to BPA, ATTN: KEWB-4/Accrual Estimates, by September 16, 2003. The form may be faxed to BPA at (503) 230-3049, however we request that the original form still be mailed to BPA. Your attention to detail and cooperation is essential and appreciated. Reports are available at the following location on the BPA website at to assist you in calculating your accrual estimate:

http://www.efw.bpa.gov/cgi-bin/FW/Info_For_Fish_Wildlife_Contractors.cgi

BPA is also considering comments regarding our draft Policy Manual for Fish and Wildlife contracts, available at the website shown above. Comments on the draft Manual are due by September 12. (The comment period has been extended to allow adequate time for comment.)

If you have questions, please contact Tracy Hursh at (503) 230-4532 or Bryan Crawford at (503) 230-5130.

Sincerely,

A handwritten signature in black ink, appearing to read "Scott R. Hampton", written over a horizontal line.

Scott R. Hampton
Manager, Finance, Budget and Information Technology

**Contract Accruals for Work Performed but Not Billed Through September 30, 2003
For Fish and Wildlife Contracts with the Bonneville Power Administration**

**JEFFERSON PUBLIC WORKS WEED CONTROL (REDMOND)
625 SE SALMON AVE #6
REDMOND OR 97756
Phone: (541) 923-8018**

| Project Number COTR | Contract Number (Release) | Contract Title | Accrual Performance Period | Estimated Accrual Amount |
|--------------------------------|--------------------------------------|---|---------------------------------------|-------------------------------------|
| 199802800 MORSE | 00004063() | 1998-028-00 TROUT CREEK WATERSHED IMPROVEMENT | | |

I certify that the above services were performed in FY2003 and that an invoice will not be submitted to BPA for payment by September 30, 2003.

All of the following criteria must be met before an accrual may be processed for unbilled contract performance:

1. There must have been actual contract performance (services rendered or goods received) in FY 2003 (October 1, 2002 through September 30, 2003).
2. The invoice will not be received by BPA by close of business on September 30, 2003.

Again, if either of the above criteria is not true, then an accrual should not be reported.

Since All the above conditions have been met, these expenditures should be accrued as FY2003 business.

Signed

Date:



Department of Energy
Bonneville Power Administration
P.O.Box 3621
Portland, Oregon 97208-3621

Environment, Fish and Wildlife

August 15, 2003

In reply refer to: KEWB-4

JEFF KUECHLE EDITORIAL SERVICES (PORTLAND)
2180 SW KNOLLCREST
PORTLAND OR 97225
Attn: JEFF KUECHLE

As part of our efforts to accurately account for and track the financial performance of fish & wildlife contracts, the Bonneville Power Administration (BPA) is required to report all contract performance that occurs within this fiscal year or earlier (before September 30, 2003), but will not be billed until October 1, 2003 or later. This reporting will assure that we accurately record expenses in the appropriate fiscal year, thus creating clarity between the work accomplished in FY 2003, with applicable expenses, and the work accomplished in FY 2004. This distinction is particularly important in light of BPA's need to closely manage the Fish and Wildlife Program within accrual limits, and the heightened standards for reporting of financial assets and liabilities recommended by our independent auditor, PriceWaterhouseCoopers.

To accurately capture FY 2003 Fish & Wildlife Program costs, BPA is requesting your assistance in identifying a detailed listing of all contract work and expenses that meet the following criteria. Note that **both** of the following criteria must be met before an accrual may be processed for unbilled contract performance:

1. There must have been actual contract performance (services rendered or goods received) in FY 2003 or earlier (prior to September 30, 2003).
2. The invoice for the contract performance in question will not be received by BPA before the close of business on September 30, 2003. The work will be invoiced in the first months of FY 2004.

Again, if either of the above criteria is not true, then an accrual should not be reported. Do not double count expenses by including costs in the accrual estimate that have already been billed to BPA or will be before Sept. 30th, or including expenses for work that takes place after Sept. 30. These costs will be invoiced and included in FY 2004.

In order to facilitate uniform reporting, please indicate the accrual estimate for each contract listed on the attached form. If you have a contract that meets the criteria listed above, but is not listed, please add it to the form. If separate invoices will be submitted for multiple performance periods on a contract, please provide an estimate for each individual invoice. For example, if you anticipate submitting an invoice for the month of August 2003 and an invoice for September 2003, list each of these performance periods and the corresponding estimate of the invoice amount. The performance period for an invoice is the period of time when the invoiced work was performed. Accurately indicating the performance period will allow BPA to match the accrual estimate to the actual invoice when it is submitted.

Please include in your accrual estimate all of the costs that you anticipate will be invoiced to

BPA for work occurring before Sept. 30th, including appropriate indirect costs and any subcontractor costs. Please be as accurate as possible in making the accrual estimate. Failure to accurately capture year-end accruals will have a detrimental impact on the Fish & Wildlife program. Under-estimating the accrual amount could result in the necessity of using FY 2004 funds to pay for work accomplished in FY 2003. Over-estimating the accrual amount could result in improperly tying up FY 2003 funds for your project that could be used by other projects, undermining the overall program. Not reporting an estimate has the same effect as under-estimating the accrual. The accuracy of your best estimate of the accruals is extremely important, as our auditors (PriceWaterhouseCoopers) will be reviewing these estimates later in the fiscal year.

Remember that your year-end accrual estimate counts against your contract spending cap (Council defined spending limit). If you have a contract with the spending cap clause you will not be allowed to accrue greater than that allowed under the cap. If your contract does not yet have the spending cap clause, we are asking that you make every attempt to not exceed the Council defined spending limit. The Council defined spending limit is the amount used for the spending cap. Each of our F&W contractors contributes to ensuring the F&W Program does not exceed its overall cap of \$139 million. If you anticipate the year-end accrual will result in the spending cap (Council defined spending limit) being exceeded for your contract, please contact your BPA project manager/COTR immediately to resolve this issue.

Please return the completed and signed form to BPA, ATTN: KEWB-4/Accrual Estimates, by September 16, 2003. The form may be faxed to BPA at (503) 230-3049, however we request that the original form still be mailed to BPA. Your attention to detail and cooperation is essential and appreciated. Reports are available at the following location on the BPA website at to assist you in calculating your accrual estimate:

http://www.efw.bpa.gov/cgi-bin/FW/Info_For_Fish_Wildlife_Contractors.cgi

BPA is also considering comments regarding our draft Policy Manual for Fish and Wildlife contracts, available at the website shown above. Comments on the draft Manual are due by September 12. (The comment period has been extended to allow adequate time for comment.)

If you have questions, please contact Tracy Hursh at (503) 230-4532 or Bryan Crawford at (503) 230-5130.

Sincerely,

A handwritten signature in black ink, appearing to read "Scott R. Hampton", written over a horizontal line.

Scott R. Hampton
Manager, Finance, Budget and Information Technology

**Contract Accruals for Work Performed but Not Billed Through September 30, 2003
For Fish and Wildlife Contracts with the Bonneville Power Administration**

**JEFF KUECHLE EDITORIAL SERVICES (PORTLAND)
2180 SW KNOLLCREST
PORTLAND OR 97225
Attn: JEFF KUECHLE**

Phone: (503) 249-0179

| Project Number COTR | Contract Number (Release) | Contract Title | Accrual Performance Period | Estimated Accrual Amount |
|--------------------------------|--------------------------------------|--|---|---|
| 199801300 FISHER | 00008788(00003) | 1998-013-00 WRITER/EDITOR SERVICES-ENDANGERED SPECIES ACT IMPLEM | | |

I certify that the above services were performed in FY2003 and that an invoice will not be submitted to BPA for payment by September 30, 2003.

All of the following criteria must be met before an accrual may be processed for unbilled contract performance:

1. There must have been actual contract performance (services rendered or goods received) in FY 2003 (October 1, 2002 through September 30, 2003).
2. The invoice will not be received by BPA by close of business on September 30, 2003.

Again, if either of the above criteria is not true, then an accrual should not be reported.

Since All the above conditions have been met, these expenditures should be accrued as FY2003 business.

Signed

Date:



Department of Energy
Bonneville Power Administration
P.O.Box 3621
Portland, Oregon 97208-3621

Environment, Fish and Wildlife

August 15, 2003

In reply refer to: KEWB-4

JULEE A WELCH (PORTLAND)
3521 SE JOHNSON CR BLVD
PORTLAND OR 97222

As part of our efforts to accurately account for and track the financial performance of fish & wildlife contracts, the Bonneville Power Administration (BPA) is required to report all contract performance that occurs within this fiscal year or earlier (before September 30, 2003), but will not be billed until October 1, 2003 or later. This reporting will assure that we accurately record expenses in the appropriate fiscal year, thus creating clarity between the work accomplished in FY 2003, with applicable expenses, and the work accomplished in FY 2004. This distinction is particularly important in light of BPA's need to closely manage the Fish and Wildlife Program within accrual limits, and the heightened standards for reporting of financial assets and liabilities recommended by our independent auditor, PriceWaterhouseCoopers.

To accurately capture FY 2003 Fish & Wildlife Program costs, BPA is requesting your assistance in identifying a detailed listing of all contract work and expenses that meet the following criteria. Note that **both** of the following criteria must be met before an accrual may be processed for unbilled contract performance:

1. There must have been actual contract performance (services rendered or goods received) in FY 2003 or earlier (prior to September 30, 2003).
2. The invoice for the contract performance in question will not be received by BPA before the close of business on September 30, 2003. The work will be invoiced in the first months of FY 2004.

Again, if either of the above criteria is not true, then an accrual should not be reported. Do not double count expenses by including costs in the accrual estimate that have already been billed to BPA or will be before Sept. 30th, or including expenses for work that takes place after Sept. 30. These costs will be invoiced and included in FY 2004.

In order to facilitate uniform reporting, please indicate the accrual estimate for each contract listed on the attached form. If you have a contract that meets the criteria listed above, but is not listed, please add it to the form. If separate invoices will be submitted for multiple performance periods on a contract, please provide an estimate for each individual invoice. For example, if you anticipate submitting an invoice for the month of August 2003 and an invoice for September 2003, list each of these performance periods and the corresponding estimate of the invoice amount. The performance period for an invoice is the period of time when the invoiced work was performed. Accurately indicating the performance period will allow BPA to match the accrual estimate to the actual invoice when it is submitted.

Please include in your accrual estimate all of the costs that you anticipate will be invoiced to

BPA for work occurring before Sept. 30th, including appropriate indirect costs and any subcontractor costs. Please be as accurate as possible in making the accrual estimate. Failure to accurately capture year-end accruals will have a detrimental impact on the Fish & Wildlife program. Under-estimating the accrual amount could result in the necessity of using FY 2004 funds to pay for work accomplished in FY 2003. Over-estimating the accrual amount could result in improperly tying up FY 2003 funds for your project that could be used by other projects, undermining the overall program. Not reporting an estimate has the same effect as under-estimating the accrual. The accuracy of your best estimate of the accruals is extremely important, as our auditors (PriceWaterhouseCoopers) will be reviewing these estimates later in the fiscal year.

Remember that your year-end accrual estimate counts against your contract spending cap (Council defined spending limit). If you have a contract with the spending cap clause you will not be allowed to accrue greater than that allowed under the cap. If your contract does not yet have the spending cap clause, we are asking that you make every attempt to not exceed the Council defined spending limit. The Council defined spending limit is the amount used for the spending cap. Each of our F&W contractors contributes to ensuring the F&W Program does not exceed its overall cap of \$139 million. If you anticipate the year-end accrual will result in the spending cap (Council defined spending limit) being exceeded for your contract, please contact your BPA project manager/COTR immediately to resolve this issue.

Please return the completed and signed form to BPA, ATTN: KEWB-4/Accrual Estimates, by September 16, 2003. The form may be faxed to BPA at (503) 230-3049, however we request that the original form still be mailed to BPA. Your attention to detail and cooperation is essential and appreciated. Reports are available at the following location on the BPA website at to assist you in calculating your accrual estimate:

http://www.efw.bpa.gov/cgi-bin/FW/Info_For_Fish_Wildlife_Contractors.cgi

BPA is also considering comments regarding our draft Policy Manual for Fish and Wildlife contracts, available at the website shown above. Comments on the draft Manual are due by September 12. (The comment period has been extended to allow adequate time for comment.)

If you have questions, please contact Tracy Hursh at (503) 230-4532 or Bryan Crawford at (503) 230-5130.

Sincerely,

A handwritten signature in black ink, appearing to read "Scott R. Hampton", written over a horizontal line.

Scott R. Hampton
Manager, Finance, Budget and Information Technology

**Contract Accruals for Work Performed but Not Billed Through September 30, 2003
For Fish and Wildlife Contracts with the Bonneville Power Administration**

**JULEE A WELCH (PORTLAND)
3521 SE JOHNSON CR BLVD
PORTLAND OR 97222**

| Project Number COTR | Contract Number(Release) | Contract Title | Accrual Performance Period | Estimated Accrual Amount |
|--------------------------------|---------------------------------|-----------------------|-----------------------------------|---------------------------------|
| 200304800 BEAUDOIN | 00011619() | JULEE A. WELCH | | |

I certify that the above services were performed in FY2003 and that an invoice will not be submitted to BPA for payment by September 30, 2003.

All of the following criteria must be met before an accrual may be processed for unbilled contract performance:

1. There must have been actual contract performance (services rendered or goods received) in FY 2003 (October 1, 2002 through September 30, 2003).
2. The invoice will not be received by BPA by close of business on September 30, 2003.

Again, if either of the above criteria is not true, then an accrual should not be reported.

Since All the above conditions have been met, these expenditures should be accrued as FY2003 business.

Signed

Date:



Department of Energy
Bonneville Power Administration
P.O.Box 3621
Portland, Oregon 97208-3621

Environment, Fish and Wildlife

August 15, 2003

In reply refer to: KEWB-4

KALISPELL TRIBE OF INDIANS (USK)
PO BOX 39
USK WA 99180

As part of our efforts to accurately account for and track the financial performance of fish & wildlife contracts, the Bonneville Power Administration (BPA) is required to report all contract performance that occurs within this fiscal year or earlier (before September 30, 2003), but will not be billed until October 1, 2003 or later. This reporting will assure that we accurately record expenses in the appropriate fiscal year, thus creating clarity between the work accomplished in FY 2003, with applicable expenses, and the work accomplished in FY 2004. This distinction is particularly important in light of BPA's need to closely manage the Fish and Wildlife Program within accrual limits, and the heightened standards for reporting of financial assets and liabilities recommended by our independent auditor, PriceWaterhouseCoopers.

To accurately capture FY 2003 Fish & Wildlife Program costs, BPA is requesting your assistance in identifying a detailed listing of all contract work and expenses that meet the following criteria. Note that **both** of the following criteria must be met before an accrual may be processed for unbilled contract performance:

1. There must have been actual contract performance (services rendered or goods received) in FY 2003 or earlier (prior to September 30, 2003).
2. The invoice for the contract performance in question will not be received by BPA before the close of business on September 30, 2003. The work will be invoiced in the first months of FY 2004.

Again, if either of the above criteria is not true, then an accrual should not be reported. Do not double count expenses by including costs in the accrual estimate that have already been billed to BPA or will be before Sept. 30th, or including expenses for work that takes place after Sept. 30. These costs will be invoiced and included in FY 2004.

In order to facilitate uniform reporting, please indicate the accrual estimate for each contract listed on the attached form. If you have a contract that meets the criteria listed above, but is not listed, please add it to the form. If separate invoices will be submitted for multiple performance periods on a contract, please provide an estimate for each individual invoice. For example, if you anticipate submitting an invoice for the month of August 2003 and an invoice for September 2003, list each of these performance periods and the corresponding estimate of the invoice amount. The performance period for an invoice is the period of time when the invoiced work was performed. Accurately indicating the performance period will allow BPA to match the accrual estimate to the actual invoice when it is submitted.

Please include in your accrual estimate all of the costs that you anticipate will be invoiced to

BPA for work occurring before Sept. 30th, including appropriate indirect costs and any subcontractor costs. Please be as accurate as possible in making the accrual estimate. Failure to accurately capture year-end accruals will have a detrimental impact on the Fish & Wildlife program. Under-estimating the accrual amount could result in the necessity of using FY 2004 funds to pay for work accomplished in FY 2003. Over-estimating the accrual amount could result in improperly tying up FY 2003 funds for your project that could be used by other projects, undermining the overall program. Not reporting an estimate has the same effect as under-estimating the accrual. The accuracy of your best estimate of the accruals is extremely important, as our auditors (PriceWaterhouseCoopers) will be reviewing these estimates later in the fiscal year.

Remember that your year-end accrual estimate counts against your contract spending cap (Council defined spending limit). If you have a contract with the spending cap clause you will not be allowed to accrue greater than that allowed under the cap. If your contract does not yet have the spending cap clause, we are asking that you make every attempt to not exceed the Council defined spending limit. The Council defined spending limit is the amount used for the spending cap. Each of our F&W contractors contributes to ensuring the F&W Program does not exceed its overall cap of \$139 million. If you anticipate the year-end accrual will result in the spending cap (Council defined spending limit) being exceeded for your contract, please contact your BPA project manager/COTR immediately to resolve this issue.

Please return the completed and signed form to BPA, ATTN: KEWB-4/Accrual Estimates, by September 16, 2003. The form may be faxed to BPA at (503) 230-3049, however we request that the original form still be mailed to BPA. Your attention to detail and cooperation is essential and appreciated. Reports are available at the following location on the BPA website at to assist you in calculating your accrual estimate:

http://www.efw.bpa.gov/cgi-bin/FW/Info_For_Fish_Wildlife_Contractors.cgi

BPA is also considering comments regarding our draft Policy Manual for Fish and Wildlife contracts, available at the website shown above. Comments on the draft Manual are due by September 12. (The comment period has been extended to allow adequate time for comment.)

If you have questions, please contact Tracy Hursh at (503) 230-4532 or Bryan Crawford at (503) 230-5130.

Sincerely,

A handwritten signature in black ink, appearing to read "Scott R. Hampton", written over a horizontal line.

Scott R. Hampton
Manager, Finance, Budget and Information Technology

**Contract Accruals for Work Performed but Not Billed Through September 30, 2003
For Fish and Wildlife Contracts with the Bonneville Power Administration**

**KALISPELL TRIBE OF INDIANS (USK)
PO BOX 39
USK WA 99180
Phone: (509) 445-1147**

| Project Number COTR | Contract Number (Release) | Contract Title | Accrual Performance Period | Estimated Accrual Amount |
|------------------------|------------------------------|---|-------------------------------|--------------------------------|
| 200204300 MORINAKA | 00009440() | 2002-043-00 GENETIC INVENTORY OF BULL AND WESTSLOP CUTTHROAT TROU | | |
| 199700400 MORINAKA | 00004619() | 1997-004-00 RESIDENT FISH STOCK STATUS | | |
| 199500100 MORINAKA | 00004097() | 1995-001-02 KALISPEL BASS HATCHERY OPERATION & MAINTENANCE | | |
| 199500100 MORINAKA | 00004574() | 1995-001-03 HABITAT IMPROVEMENT PROJECT | | |
| 199206100 WATTS III | 00004604() | 1992-061-02 ALBENI FALLS DAM WILDLIFE MITIGATION | | |
| 199106000 WATTS III | 00004008() | 1991-060-00 PEND OREILLE WETLANDS ACQUISITION | | |

I certify that the above services were performed in FY2003 and that an invoice will not be submitted to BPA for payment by September 30, 2003.

All of the following criteria must be met before an accrual may be processed for unbilled contract performance:

1. There must have been actual contract performance (services rendered or goods received) in FY 2003 (October 1, 2002 through September 30, 2003).
2. The invoice will not be received by BPA by close of business on September 30, 2003.

Again, if either of the above criteria is not true, then an accrual should not be reported.

Since All the above conditions have been met, these expenditures should be accrued as FY2003 business.

Signed

Date:



Department of Energy
Bonneville Power Administration
P.O.Box 3621
Portland, Oregon 97208-3621

Environment, Fish and Wildlife

August 15, 2003

In reply refer to: KEWB-4

KATHLEEN A CONCANNON (VENDOR)
4945 NE 35TH
PORTLAND OR 97211

As part of our efforts to accurately account for and track the financial performance of fish & wildlife contracts, the Bonneville Power Administration (BPA) is required to report all contract performance that occurs within this fiscal year or earlier (before September 30, 2003), but will not be billed until October 1, 2003 or later. This reporting will assure that we accurately record expenses in the appropriate fiscal year, thus creating clarity between the work accomplished in FY 2003, with applicable expenses, and the work accomplished in FY 2004. This distinction is particularly important in light of BPA's need to closely manage the Fish and Wildlife Program within accrual limits, and the heightened standards for reporting of financial assets and liabilities recommended by our independent auditor, PriceWaterhouseCoopers.

To accurately capture FY 2003 Fish & Wildlife Program costs, BPA is requesting your assistance in identifying a detailed listing of all contract work and expenses that meet the following criteria. Note that **both** of the following criteria must be met before an accrual may be processed for unbilled contract performance:

1. There must have been actual contract performance (services rendered or goods received) in FY 2003 or earlier (prior to September 30, 2003).
2. The invoice for the contract performance in question will not be received by BPA before the close of business on September 30, 2003. The work will be invoiced in the first months of FY 2004.

Again, if either of the above criteria is not true, then an accrual should not be reported. Do not double count expenses by including costs in the accrual estimate that have already been billed to BPA or will be before Sept. 30th, or including expenses for work that takes place after Sept. 30. These costs will be invoiced and included in FY 2004.

In order to facilitate uniform reporting, please indicate the accrual estimate for each contract listed on the attached form. If you have a contract that meets the criteria listed above, but is not listed, please add it to the form. If separate invoices will be submitted for multiple performance periods on a contract, please provide an estimate for each individual invoice. For example, if you anticipate submitting an invoice for the month of August 2003 and an invoice for September 2003, list each of these performance periods and the corresponding estimate of the invoice amount. The performance period for an invoice is the period of time when the invoiced work was performed. Accurately indicating the performance period will allow BPA to match the accrual estimate to the actual invoice when it is submitted.

Please include in your accrual estimate all of the costs that you anticipate will be invoiced to

BPA for work occurring before Sept. 30th, including appropriate indirect costs and any subcontractor costs. Please be as accurate as possible in making the accrual estimate. Failure to accurately capture year-end accruals will have a detrimental impact on the Fish & Wildlife program. Under-estimating the accrual amount could result in the necessity of using FY 2004 funds to pay for work accomplished in FY 2003. Over-estimating the accrual amount could result in improperly tying up FY 2003 funds for your project that could be used by other projects, undermining the overall program. Not reporting an estimate has the same effect as under-estimating the accrual. The accuracy of your best estimate of the accruals is extremely important, as our auditors (PriceWaterhouseCoopers) will be reviewing these estimates later in the fiscal year.

Remember that your year-end accrual estimate counts against your contract spending cap (Council defined spending limit). If you have a contract with the spending cap clause you will not be allowed to accrue greater than that allowed under the cap. If your contract does not yet have the spending cap clause, we are asking that you make every attempt to not exceed the Council defined spending limit. The Council defined spending limit is the amount used for the spending cap. Each of our F&W contractors contributes to ensuring the F&W Program does not exceed its overall cap of \$139 million. If you anticipate the year-end accrual will result in the spending cap (Council defined spending limit) being exceeded for your contract, please contact your BPA project manager/COTR immediately to resolve this issue.

Please return the completed and signed form to BPA, ATTN: KEWB-4/Accrual Estimates, by September 16, 2003. The form may be faxed to BPA at (503) 230-3049, however we request that the original form still be mailed to BPA. Your attention to detail and cooperation is essential and appreciated. Reports are available at the following location on the BPA website at to assist you in calculating your accrual estimate:

http://www.efw.bpa.gov/cgi-bin/FW/Info_For_Fish_Wildlife_Contractors.cgi

BPA is also considering comments regarding our draft Policy Manual for Fish and Wildlife contracts, available at the website shown above. Comments on the draft Manual are due by September 12. (The comment period has been extended to allow adequate time for comment.)

If you have questions, please contact Tracy Hursh at (503) 230-4532 or Bryan Crawford at (503) 230-5130.

Sincerely,

A handwritten signature in black ink, appearing to read "Scott R. Hampton", written over a horizontal line.

Scott R. Hampton
Manager, Finance, Budget and Information Technology

**Contract Accruals for Work Performed but Not Billed Through September 30, 2003
For Fish and Wildlife Contracts with the Bonneville Power Administration**

**KATHLEEN A CONCANNON (VENDOR)
4945 NE 35TH
PORTLAND OR 97211**

| Project Number COTR | Contract Number (Release) | Contract Title | Accrual Performance Period | Estimated Accrual Amount |
|--------------------------------|--------------------------------------|--|---|---|
| 198805301 CARTER | 00000058(00004) | PROJECT COORDINATION SUPPORT SERVICES; NORTHEAST OREGON HATCHERY | | |
| 200304800 FISHER | 00000058(00010) | 1999-034-00 FEDERAL CAUCUS/UNIFIED PLAN | | |

I certify that the above services were performed in FY2003 and that an invoice will not be submitted to BPA for payment by September 30, 2003.

All of the following criteria must be met before an accrual may be processed for unbilled contract performance:

1. There must have been actual contract performance (services rendered or goods received) in FY 2003 (October 1, 2002 through September 30, 2003).
2. The invoice will not be received by BPA by close of business on September 30, 2003.

Again, if either of the above criteria is not true, then an accrual should not be reported.

Since All the above conditions have been met, these expenditures should be accrued as FY2003 business.

Signed

Date:



Department of Energy
Bonneville Power Administration
P.O.Box 3621
Portland, Oregon 97208-3621

Environment, Fish and Wildlife

August 15, 2003

In reply refer to: KEWB-4

KOOTENAI RIVER NETWORK INC (HAYDEN)
214 E HAYDEN AVE
HAYDEN ID 83835
Attn: CAROLYN STAMEY

As part of our efforts to accurately account for and track the financial performance of fish & wildlife contracts, the Bonneville Power Administration (BPA) is required to report all contract performance that occurs within this fiscal year or earlier (before September 30, 2003), but will not be billed until October 1, 2003 or later. This reporting will assure that we accurately record expenses in the appropriate fiscal year, thus creating clarity between the work accomplished in FY 2003, with applicable expenses, and the work accomplished in FY 2004. This distinction is particularly important in light of BPA's need to closely manage the Fish and Wildlife Program within accrual limits, and the heightened standards for reporting of financial assets and liabilities recommended by our independent auditor, PriceWaterhouseCoopers.

To accurately capture FY 2003 Fish & Wildlife Program costs, BPA is requesting your assistance in identifying a detailed listing of all contract work and expenses that meet the following criteria. Note that **both** of the following criteria must be met before an accrual may be processed for unbilled contract performance:

1. There must have been actual contract performance (services rendered or goods received) in FY 2003 or earlier (prior to September 30, 2003).
2. The invoice for the contract performance in question will not be received by BPA before the close of business on September 30, 2003. The work will be invoiced in the first months of FY 2004.

Again, if either of the above criteria is not true, then an accrual should not be reported. Do not double count expenses by including costs in the accrual estimate that have already been billed to BPA or will be before Sept. 30th, or including expenses for work that takes place after Sept. 30. These costs will be invoiced and included in FY 2004.

In order to facilitate uniform reporting, please indicate the accrual estimate for each contract listed on the attached form. If you have a contract that meets the criteria listed above, but is not listed, please add it to the form. If separate invoices will be submitted for multiple performance periods on a contract, please provide an estimate for each individual invoice. For example, if you anticipate submitting an invoice for the month of August 2003 and an invoice for September 2003, list each of these performance periods and the corresponding estimate of the invoice amount. The performance period for an invoice is the period of time when the invoiced work was performed. Accurately indicating the performance period will allow BPA to match the accrual estimate to the actual invoice when it is submitted.

Please include in your accrual estimate all of the costs that you anticipate will be invoiced to

BPA for work occurring before Sept. 30th, including appropriate indirect costs and any subcontractor costs. Please be as accurate as possible in making the accrual estimate. Failure to accurately capture year-end accruals will have a detrimental impact on the Fish & Wildlife program. Under-estimating the accrual amount could result in the necessity of using FY 2004 funds to pay for work accomplished in FY 2003. Over-estimating the accrual amount could result in improperly tying up FY 2003 funds for your project that could be used by other projects, undermining the overall program. Not reporting an estimate has the same effect as under-estimating the accrual. The accuracy of your best estimate of the accruals is extremely important, as our auditors (PriceWaterhouseCoopers) will be reviewing these estimates later in the fiscal year.

Remember that your year-end accrual estimate counts against your contract spending cap (Council defined spending limit). If you have a contract with the spending cap clause you will not be allowed to accrue greater than that allowed under the cap. If your contract does not yet have the spending cap clause, we are asking that you make every attempt to not exceed the Council defined spending limit. The Council defined spending limit is the amount used for the spending cap. Each of our F&W contractors contributes to ensuring the F&W Program does not exceed its overall cap of \$139 million. If you anticipate the year-end accrual will result in the spending cap (Council defined spending limit) being exceeded for your contract, please contact your BPA project manager/COTR immediately to resolve this issue.

Please return the completed and signed form to BPA, ATTN: KEWB-4/Accrual Estimates, by September 16, 2003. The form may be faxed to BPA at (503) 230-3049, however we request that the original form still be mailed to BPA. Your attention to detail and cooperation is essential and appreciated. Reports are available at the following location on the BPA website at to assist you in calculating your accrual estimate:

http://www.efw.bpa.gov/cgi-bin/FW/Info_For_Fish_Wildlife_Contractors.cgi

BPA is also considering comments regarding our draft Policy Manual for Fish and Wildlife contracts, available at the website shown above. Comments on the draft Manual are due by September 12. (The comment period has been extended to allow adequate time for comment.)

If you have questions, please contact Tracy Hursh at (503) 230-4532 or Bryan Crawford at (503) 230-5130.

Sincerely,

A handwritten signature in black ink, appearing to read "Scott R. Hampton", written over a horizontal line.

Scott R. Hampton
Manager, Finance, Budget and Information Technology

**Contract Accruals for Work Performed but Not Billed Through September 30, 2003
For Fish and Wildlife Contracts with the Bonneville Power Administration**

KOOTENAI RIVER NETWORK INC (HAYDEN)
214 E HAYDEN AVE
HAYDEN ID 83835
Attn: CAROLYN STAMEY

Phone: (208) 762-9800 FAX: (406) 293-2734

| Project Number COTR | Contract Number (Release) | Contract Title | Accrual Performance Period | Estimated Accrual Amount |
|------------------------|------------------------------|--|-------------------------------|-----------------------------|
| 199608702 MORINAKA | 00009996() | 1996-087-02 Kootenai River Drainage Watershed Coordination | | |

I certify that the above services were performed in FY2003 and that an invoice will not be submitted to BPA for payment by September 30, 2003.

All of the following criteria must be met before an accrual may be processed for unbilled contract performance:

1. There must have been actual contract performance (services rendered or goods received) in FY 2003 (October 1, 2002 through September 30, 2003).
2. The invoice will not be received by BPA by close of business on September 30, 2003.

Again, if either of the above criteria is not true, then an accrual should not be reported.

Since All the above conditions have been met, these expenditures should be accrued as FY2003 business.

Signed

Date:



Department of Energy
Bonneville Power Administration
P.O.Box 3621
Portland, Oregon 97208-3621

Environment, Fish and Wildlife

August 15, 2003

In reply refer to: KEWB-4

KOOTENAI TRIBE OF IDAHO (BONNERS FERRY)
PO BOX 1269
RD 38A
BONNERS FERRY ID 83805

As part of our efforts to accurately account for and track the financial performance of fish & wildlife contracts, the Bonneville Power Administration (BPA) is required to report all contract performance that occurs within this fiscal year or earlier (before September 30, 2003), but will not be billed until October 1, 2003 or later. This reporting will assure that we accurately record expenses in the appropriate fiscal year, thus creating clarity between the work accomplished in FY 2003, with applicable expenses, and the work accomplished in FY 2004. This distinction is particularly important in light of BPA's need to closely manage the Fish and Wildlife Program within accrual limits, and the heightened standards for reporting of financial assets and liabilities recommended by our independent auditor, PriceWaterhouseCoopers.

To accurately capture FY 2003 Fish & Wildlife Program costs, BPA is requesting your assistance in identifying a detailed listing of all contract work and expenses that meet the following criteria. Note that **both** of the following criteria must be met before an accrual may be processed for unbilled contract performance:

1. There must have been actual contract performance (services rendered or goods received) in FY 2003 or earlier (prior to September 30, 2003).
2. The invoice for the contract performance in question will not be received by BPA before the close of business on September 30, 2003. The work will be invoiced in the first months of FY 2004.

Again, if either of the above criteria is not true, then an accrual should not be reported. Do not double count expenses by including costs in the accrual estimate that have already been billed to BPA or will be before Sept. 30th, or including expenses for work that takes place after Sept. 30. These costs will be invoiced and included in FY 2004.

In order to facilitate uniform reporting, please indicate the accrual estimate for each contract listed on the attached form. If you have a contract that meets the criteria listed above, but is not listed, please add it to the form. If separate invoices will be submitted for multiple performance periods on a contract, please provide an estimate for each individual invoice. For example, if you anticipate submitting an invoice for the month of August 2003 and an invoice for September 2003, list each of these performance periods and the corresponding estimate of the invoice amount. The performance period for an invoice is the period of time when the invoiced work was performed. Accurately indicating the performance period will allow BPA to match the accrual estimate to the actual invoice when it is submitted.

Please include in your accrual estimate all of the costs that you anticipate will be invoiced to

BPA for work occurring before Sept. 30th, including appropriate indirect costs and any subcontractor costs. Please be as accurate as possible in making the accrual estimate. Failure to accurately capture year-end accruals will have a detrimental impact on the Fish & Wildlife program. Under-estimating the accrual amount could result in the necessity of using FY 2004 funds to pay for work accomplished in FY 2003. Over-estimating the accrual amount could result in improperly tying up FY 2003 funds for your project that could be used by other projects, undermining the overall program. Not reporting an estimate has the same effect as under-estimating the accrual. The accuracy of your best estimate of the accruals is extremely important, as our auditors (PriceWaterhouseCoopers) will be reviewing these estimates later in the fiscal year.

Remember that your year-end accrual estimate counts against your contract spending cap (Council defined spending limit). If you have a contract with the spending cap clause you will not be allowed to accrue greater than that allowed under the cap. If your contract does not yet have the spending cap clause, we are asking that you make every attempt to not exceed the Council defined spending limit. The Council defined spending limit is the amount used for the spending cap. Each of our F&W contractors contributes to ensuring the F&W Program does not exceed its overall cap of \$139 million. If you anticipate the year-end accrual will result in the spending cap (Council defined spending limit) being exceeded for your contract, please contact your BPA project manager/COTR immediately to resolve this issue.

Please return the completed and signed form to BPA, ATTN: KEWB-4/Accrual Estimates, by September 16, 2003. The form may be faxed to BPA at (503) 230-3049, however we request that the original form still be mailed to BPA. Your attention to detail and cooperation is essential and appreciated. Reports are available at the following location on the BPA website at to assist you in calculating your accrual estimate:

http://www.efw.bpa.gov/cgi-bin/FW/Info_For_Fish_Wildlife_Contractors.cgi

BPA is also considering comments regarding our draft Policy Manual for Fish and Wildlife contracts, available at the website shown above. Comments on the draft Manual are due by September 12. (The comment period has been extended to allow adequate time for comment.)

If you have questions, please contact Tracy Hursh at (503) 230-4532 or Bryan Crawford at (503) 230-5130.

Sincerely,

A handwritten signature in black ink, appearing to read "Scott R. Hampton", written over a horizontal line.

Scott R. Hampton
Manager, Finance, Budget and Information Technology

**Contract Accruals for Work Performed but Not Billed Through September 30, 2003
For Fish and Wildlife Contracts with the Bonneville Power Administration**

**KOOTENAI TRIBE OF IDAHO (BONNERS FERRY)
PO BOX 1269
RD 38A
BONNERS FERRY ID 83805
Phone: (208) 267-3519**

| Project Number COTR | Contract Number (Release) | Contract Title | Accrual Performance Period | Estimated Accrual Amount |
|------------------------|------------------------------|--|----------------------------|--------------------------|
| 200201100 CRAIG | 00012098() | 2002-011-00 FLOODPLAIN OPERATION LOSS ASSESSMENT | | |
| 199404900 CRAIG | 00004029() | 1994-049-00 KOOTENAI RIVER AQUATIC IMPROVEMENTS STUDY | | |
| 200200200 CRAIG | 00009407() | 2002-002-00 FEASIBILITY OF ENHANCING WHITE STURGEON SPAWNING | | |
| 200200800 CRAIG | 00009988() | 2002-008-00 KOOTENAI RIVER FLOODPLAIN RECONNECTION FEASIBILITY | | |
| 198806400 CRAIG | 00004032() | 1988-064-00 KOOTENAI RIVER WHITE STURGEON STUDIES | | |
| 199206100 WATTS III | 00004398() | 1992-061-05 ALBENI FALLS WILDLIFE MITIGATION | | |

I certify that the above services were performed in FY2003 and that an invoice will not be submitted to BPA for payment by September 30, 2003.

All of the following criteria must be met before an accrual may be processed for unbilled contract performance:

1. There must have been actual contract performance (services rendered or goods received) in FY 2003 (October 1, 2002 through September 30, 2003).
2. The invoice will not be received by BPA by close of business on September 30, 2003.

Again, if either of the above criteria is not true, then an accrual should not be reported.

Since All the above conditions have been met, these expenditures should be accrued as FY2003 business.

Signed

Date:



Department of Energy
Bonneville Power Administration
P.O.Box 3621
Portland, Oregon 97208-3621

Environment, Fish and Wildlife

August 15, 2003

In reply refer to: KEWB-4

KRUGEL & ASSOCIATES (KRUGEL & ASSOCIATES)
2967 N WILLAMETTE BLVD
PORTLAND OR 97217

As part of our efforts to accurately account for and track the financial performance of fish & wildlife contracts, the Bonneville Power Administration (BPA) is required to report all contract performance that occurs within this fiscal year or earlier (before September 30, 2003), but will not be billed until October 1, 2003 or later. This reporting will assure that we accurately record expenses in the appropriate fiscal year, thus creating clarity between the work accomplished in FY 2003, with applicable expenses, and the work accomplished in FY 2004. This distinction is particularly important in light of BPA's need to closely manage the Fish and Wildlife Program within accrual limits, and the heightened standards for reporting of financial assets and liabilities recommended by our independent auditor, PriceWaterhouseCoopers.

To accurately capture FY 2003 Fish & Wildlife Program costs, BPA is requesting your assistance in identifying a detailed listing of all contract work and expenses that meet the following criteria. Note that **both** of the following criteria must be met before an accrual may be processed for unbilled contract performance:

1. There must have been actual contract performance (services rendered or goods received) in FY 2003 or earlier (prior to September 30, 2003).
2. The invoice for the contract performance in question will not be received by BPA before the close of business on September 30, 2003. The work will be invoiced in the first months of FY 2004.

Again, if either of the above criteria is not true, then an accrual should not be reported. Do not double count expenses by including costs in the accrual estimate that have already been billed to BPA or will be before Sept. 30th, or including expenses for work that takes place after Sept. 30. These costs will be invoiced and included in FY 2004.

In order to facilitate uniform reporting, please indicate the accrual estimate for each contract listed on the attached form. If you have a contract that meets the criteria listed above, but is not listed, please add it to the form. If separate invoices will be submitted for multiple performance periods on a contract, please provide an estimate for each individual invoice. For example, if you anticipate submitting an invoice for the month of August 2003 and an invoice for September 2003, list each of these performance periods and the corresponding estimate of the invoice amount. The performance period for an invoice is the period of time when the invoiced work was performed. Accurately indicating the performance period will allow BPA to match the accrual estimate to the actual invoice when it is submitted.

Please include in your accrual estimate all of the costs that you anticipate will be invoiced to

BPA for work occurring before Sept. 30th, including appropriate indirect costs and any subcontractor costs. Please be as accurate as possible in making the accrual estimate. Failure to accurately capture year-end accruals will have a detrimental impact on the Fish & Wildlife program. Under-estimating the accrual amount could result in the necessity of using FY 2004 funds to pay for work accomplished in FY 2003. Over-estimating the accrual amount could result in improperly tying up FY 2003 funds for your project that could be used by other projects, undermining the overall program. Not reporting an estimate has the same effect as under-estimating the accrual. The accuracy of your best estimate of the accruals is extremely important, as our auditors (PriceWaterhouseCoopers) will be reviewing these estimates later in the fiscal year.

Remember that your year-end accrual estimate counts against your contract spending cap (Council defined spending limit). If you have a contract with the spending cap clause you will not be allowed to accrue greater than that allowed under the cap. If your contract does not yet have the spending cap clause, we are asking that you make every attempt to not exceed the Council defined spending limit. The Council defined spending limit is the amount used for the spending cap. Each of our F&W contractors contributes to ensuring the F&W Program does not exceed its overall cap of \$139 million. If you anticipate the year-end accrual will result in the spending cap (Council defined spending limit) being exceeded for your contract, please contact your BPA project manager/COTR immediately to resolve this issue.

Please return the completed and signed form to BPA, ATTN: KEWB-4/Accrual Estimates, by September 16, 2003. The form may be faxed to BPA at (503) 230-3049, however we request that the original form still be mailed to BPA. Your attention to detail and cooperation is essential and appreciated. Reports are available at the following location on the BPA website at to assist you in calculating your accrual estimate:

http://www.efw.bpa.gov/cgi-bin/FW/Info_For_Fish_Wildlife_Contractors.cgi

BPA is also considering comments regarding our draft Policy Manual for Fish and Wildlife contracts, available at the website shown above. Comments on the draft Manual are due by September 12. (The comment period has been extended to allow adequate time for comment.)

If you have questions, please contact Tracy Hursh at (503) 230-4532 or Bryan Crawford at (503) 230-5130.

Sincerely,

A handwritten signature in black ink, appearing to read "Scott R. Hampton", written over a horizontal line.

Scott R. Hampton
Manager, Finance, Budget and Information Technology

**Contract Accruals for Work Performed but Not Billed Through September 30, 2003
For Fish and Wildlife Contracts with the Bonneville Power Administration**

**KRUGEL & ASSOCIATES (KRUGEL & ASSOCIATES)
2967 N WILLAMETTE BLVD
PORTLAND OR 97217
Phone: (503) 289-1445**

| Project Number COTR | Contract Number (Release) | Contract Title | Accrual Performance Period | Estimated Accrual Amount |
|--------------------------------|--------------------------------------|---|---|---|
| 200304800 HANES | 00007005(00003) | PBL PUBLIC INVOLVEMENT, COORDINATION SUPPORT FOR NEPA | | |

I certify that the above services were performed in FY2003 and that an invoice will not be submitted to BPA for payment by September 30, 2003.

All of the following criteria must be met before an accrual may be processed for unbilled contract performance:

1. There must have been actual contract performance (services rendered or goods received) in FY 2003 (October 1, 2002 through September 30, 2003).
2. The invoice will not be received by BPA by close of business on September 30, 2003.

Again, if either of the above criteria is not true, then an accrual should not be reported.

Since All the above conditions have been met, these expenditures should be accrued as FY2003 business.

Signed

Date:



Department of Energy
Bonneville Power Administration
P.O.Box 3621
Portland, Oregon 97208-3621

Environment, Fish and Wildlife

August 15, 2003

In reply refer to: KEWB-4

LAKE ROOSEVELT DEVELOPMENT ASSOC (CHEWELAH)
2419 H SAND CANYON RD
CHEWELAH WA 99109
Attn: KAYE ANDESON

As part of our efforts to accurately account for and track the financial performance of fish & wildlife contracts, the Bonneville Power Administration (BPA) is required to report all contract performance that occurs within this fiscal year or earlier (before September 30, 2003), but will not be billed until October 1, 2003 or later. This reporting will assure that we accurately record expenses in the appropriate fiscal year, thus creating clarity between the work accomplished in FY 2003, with applicable expenses, and the work accomplished in FY 2004. This distinction is particularly important in light of BPA's need to closely manage the Fish and Wildlife Program within accrual limits, and the heightened standards for reporting of financial assets and liabilities recommended by our independent auditor, PriceWaterhouseCoopers.

To accurately capture FY 2003 Fish & Wildlife Program costs, BPA is requesting your assistance in identifying a detailed listing of all contract work and expenses that meet the following criteria. Note that **both** of the following criteria must be met before an accrual may be processed for unbilled contract performance:

1. There must have been actual contract performance (services rendered or goods received) in FY 2003 or earlier (prior to September 30, 2003).
2. The invoice for the contract performance in question will not be received by BPA before the close of business on September 30, 2003. The work will be invoiced in the first months of FY 2004.

Again, if either of the above criteria is not true, then an accrual should not be reported. Do not double count expenses by including costs in the accrual estimate that have already been billed to BPA or will be before Sept. 30th, or including expenses for work that takes place after Sept. 30. These costs will be invoiced and included in FY 2004.

In order to facilitate uniform reporting, please indicate the accrual estimate for each contract listed on the attached form. If you have a contract that meets the criteria listed above, but is not listed, please add it to the form. If separate invoices will be submitted for multiple performance periods on a contract, please provide an estimate for each individual invoice. For example, if you anticipate submitting an invoice for the month of August 2003 and an invoice for September 2003, list each of these performance periods and the corresponding estimate of the invoice amount. The performance period for an invoice is the period of time when the invoiced work was performed. Accurately indicating the performance period will allow BPA to match the accrual estimate to the actual invoice when it is submitted.

Please include in your accrual estimate all of the costs that you anticipate will be invoiced to

BPA for work occurring before Sept. 30th, including appropriate indirect costs and any subcontractor costs. Please be as accurate as possible in making the accrual estimate. Failure to accurately capture year-end accruals will have a detrimental impact on the Fish & Wildlife program. Under-estimating the accrual amount could result in the necessity of using FY 2004 funds to pay for work accomplished in FY 2003. Over-estimating the accrual amount could result in improperly tying up FY 2003 funds for your project that could be used by other projects, undermining the overall program. Not reporting an estimate has the same effect as under-estimating the accrual. The accuracy of your best estimate of the accruals is extremely important, as our auditors (PriceWaterhouseCoopers) will be reviewing these estimates later in the fiscal year.

Remember that your year-end accrual estimate counts against your contract spending cap (Council defined spending limit). If you have a contract with the spending cap clause you will not be allowed to accrue greater than that allowed under the cap. If your contract does not yet have the spending cap clause, we are asking that you make every attempt to not exceed the Council defined spending limit. The Council defined spending limit is the amount used for the spending cap. Each of our F&W contractors contributes to ensuring the F&W Program does not exceed its overall cap of \$139 million. If you anticipate the year-end accrual will result in the spending cap (Council defined spending limit) being exceeded for your contract, please contact your BPA project manager/COTR immediately to resolve this issue.

Please return the completed and signed form to BPA, ATTN: KEWB-4/Accrual Estimates, by September 16, 2003. The form may be faxed to BPA at (503) 230-3049, however we request that the original form still be mailed to BPA. Your attention to detail and cooperation is essential and appreciated. Reports are available at the following location on the BPA website at to assist you in calculating your accrual estimate:

http://www.efw.bpa.gov/cgi-bin/FW/Info_For_Fish_Wildlife_Contractors.cgi

BPA is also considering comments regarding our draft Policy Manual for Fish and Wildlife contracts, available at the website shown above. Comments on the draft Manual are due by September 12. (The comment period has been extended to allow adequate time for comment.)

If you have questions, please contact Tracy Hursh at (503) 230-4532 or Bryan Crawford at (503) 230-5130.

Sincerely,

A handwritten signature in black ink, appearing to read "Scott R. Hampton", written over a horizontal line.

Scott R. Hampton
Manager, Finance, Budget and Information Technology

**Contract Accruals for Work Performed but Not Billed Through September 30, 2003
For Fish and Wildlife Contracts with the Bonneville Power Administration**

**LAKE ROOSEVELT DEVELOPMENT ASSOC (CHEWELAH)
2419 H SAND CANYON RD
CHEWELAH WA 99109
Attn: KAYE ANDESON**

Phone: (509) 935-8405 FAX: (509) 935-8805

| Project Number COTR | Contract Number (Release) | Contract Title | Accrual Performance Period | Estimated Accrual Amount |
|--------------------------------|--------------------------------------|--|---------------------------------------|-------------------------------------|
| 199500900 BAESLER | 00004295() | 1995-009-00 LAKE ROOSEVELT NET PEN PROJECT | | |

I certify that the above services were performed in FY2003 and that an invoice will not be submitted to BPA for payment by September 30, 2003.

All of the following criteria must be met before an accrual may be processed for unbilled contract performance:

1. There must have been actual contract performance (services rendered or goods received) in FY 2003 (October 1, 2002 through September 30, 2003).
2. The invoice will not be received by BPA by close of business on September 30, 2003.

Again, if either of the above criteria is not true, then an accrual should not be reported.

Since All the above conditions have been met, these expenditures should be accrued as FY2003 business.

Signed

Date:



Department of Energy
Bonneville Power Administration
P.O.Box 3621
Portland, Oregon 97208-3621

Environment, Fish and Wildlife

August 15, 2003

In reply refer to: KEWB-4

LAKE ROOSEVELT FORUM (SPOKANE)
2206 S SHERMAN ST
SPOKANE WA 99203

As part of our efforts to accurately account for and track the financial performance of fish & wildlife contracts, the Bonneville Power Administration (BPA) is required to report all contract performance that occurs within this fiscal year or earlier (before September 30, 2003), but will not be billed until October 1, 2003 or later. This reporting will assure that we accurately record expenses in the appropriate fiscal year, thus creating clarity between the work accomplished in FY 2003, with applicable expenses, and the work accomplished in FY 2004. This distinction is particularly important in light of BPA's need to closely manage the Fish and Wildlife Program within accrual limits, and the heightened standards for reporting of financial assets and liabilities recommended by our independent auditor, PriceWaterhouseCoopers.

To accurately capture FY 2003 Fish & Wildlife Program costs, BPA is requesting your assistance in identifying a detailed listing of all contract work and expenses that meet the following criteria. Note that **both** of the following criteria must be met before an accrual may be processed for unbilled contract performance:

1. There must have been actual contract performance (services rendered or goods received) in FY 2003 or earlier (prior to September 30, 2003).
2. The invoice for the contract performance in question will not be received by BPA before the close of business on September 30, 2003. The work will be invoiced in the first months of FY 2004.

Again, if either of the above criteria is not true, then an accrual should not be reported. Do not double count expenses by including costs in the accrual estimate that have already been billed to BPA or will be before Sept. 30th, or including expenses for work that takes place after Sept. 30. These costs will be invoiced and included in FY 2004.

In order to facilitate uniform reporting, please indicate the accrual estimate for each contract listed on the attached form. If you have a contract that meets the criteria listed above, but is not listed, please add it to the form. If separate invoices will be submitted for multiple performance periods on a contract, please provide an estimate for each individual invoice. For example, if you anticipate submitting an invoice for the month of August 2003 and an invoice for September 2003, list each of these performance periods and the corresponding estimate of the invoice amount. The performance period for an invoice is the period of time when the invoiced work was performed. Accurately indicating the performance period will allow BPA to match the accrual estimate to the actual invoice when it is submitted.

Please include in your accrual estimate all of the costs that you anticipate will be invoiced to

BPA for work occurring before Sept. 30th, including appropriate indirect costs and any subcontractor costs. Please be as accurate as possible in making the accrual estimate. Failure to accurately capture year-end accruals will have a detrimental impact on the Fish & Wildlife program. Under-estimating the accrual amount could result in the necessity of using FY 2004 funds to pay for work accomplished in FY 2003. Over-estimating the accrual amount could result in improperly tying up FY 2003 funds for your project that could be used by other projects, undermining the overall program. Not reporting an estimate has the same effect as under-estimating the accrual. The accuracy of your best estimate of the accruals is extremely important, as our auditors (PriceWaterhouseCoopers) will be reviewing these estimates later in the fiscal year.

Remember that your year-end accrual estimate counts against your contract spending cap (Council defined spending limit). If you have a contract with the spending cap clause you will not be allowed to accrue greater than that allowed under the cap. If your contract does not yet have the spending cap clause, we are asking that you make every attempt to not exceed the Council defined spending limit. The Council defined spending limit is the amount used for the spending cap. Each of our F&W contractors contributes to ensuring the F&W Program does not exceed its overall cap of \$139 million. If you anticipate the year-end accrual will result in the spending cap (Council defined spending limit) being exceeded for your contract, please contact your BPA project manager/COTR immediately to resolve this issue.

Please return the completed and signed form to BPA, ATTN: KEWB-4/Accrual Estimates, by September 16, 2003. The form may be faxed to BPA at (503) 230-3049, however we request that the original form still be mailed to BPA. Your attention to detail and cooperation is essential and appreciated. Reports are available at the following location on the BPA website at to assist you in calculating your accrual estimate:

http://www.efw.bpa.gov/cgi-bin/FW/Info_For_Fish_Wildlife_Contractors.cgi

BPA is also considering comments regarding our draft Policy Manual for Fish and Wildlife contracts, available at the website shown above. Comments on the draft Manual are due by September 12. (The comment period has been extended to allow adequate time for comment.)

If you have questions, please contact Tracy Hursh at (503) 230-4532 or Bryan Crawford at (503) 230-5130.

Sincerely,

A handwritten signature in black ink, appearing to read "Scott R. Hampton", written over a horizontal line.

Scott R. Hampton
Manager, Finance, Budget and Information Technology

**Contract Accruals for Work Performed but Not Billed Through September 30, 2003
For Fish and Wildlife Contracts with the Bonneville Power Administration**

**LAKE ROOSEVELT FORUM (SPOKANE)
2206 S SHERMAN ST
SPOKANE WA 99203
Phone: (800) 279-6375**

| Project Number COTR | Contract Number (Release) | Contract Title | Accrual Performance Period | Estimated Accrual Amount |
|--------------------------------|--------------------------------------|--|---|---|
| 200103100 CRAIG | 00005158() | 2001-031-00 INTERMOUNTAIN PROVINCE RESIDENT FISH SYMPOSIUM | | |

I certify that the above services were performed in FY2003 and that an invoice will not be submitted to BPA for payment by September 30, 2003.

All of the following criteria must be met before an accrual may be processed for unbilled contract performance:

1. There must have been actual contract performance (services rendered or goods received) in FY 2003 (October 1, 2002 through September 30, 2003).
2. The invoice will not be received by BPA by close of business on September 30, 2003.

Again, if either of the above criteria is not true, then an accrual should not be reported.

Since All the above conditions have been met, these expenditures should be accrued as FY2003 business.

Signed

Date:



Department of Energy
Bonneville Power Administration
P.O.Box 3621
Portland, Oregon 97208-3621

Environment, Fish and Wildlife

August 15, 2003

In reply refer to: KEWB-4

LATAH SOIL & WATER CONSERVATION DIST (MOSCOW)
220 E 5TH ST
MOSCOW ID 83843
Attn: KENNETH STINSON

As part of our efforts to accurately account for and track the financial performance of fish & wildlife contracts, the Bonneville Power Administration (BPA) is required to report all contract performance that occurs within this fiscal year or earlier (before September 30, 2003), but will not be billed until October 1, 2003 or later. This reporting will assure that we accurately record expenses in the appropriate fiscal year, thus creating clarity between the work accomplished in FY 2003, with applicable expenses, and the work accomplished in FY 2004. This distinction is particularly important in light of BPA's need to closely manage the Fish and Wildlife Program within accrual limits, and the heightened standards for reporting of financial assets and liabilities recommended by our independent auditor, PriceWaterhouseCoopers.

To accurately capture FY 2003 Fish & Wildlife Program costs, BPA is requesting your assistance in identifying a detailed listing of all contract work and expenses that meet the following criteria. Note that **both** of the following criteria must be met before an accrual may be processed for unbilled contract performance:

1. There must have been actual contract performance (services rendered or goods received) in FY 2003 or earlier (prior to September 30, 2003).
2. The invoice for the contract performance in question will not be received by BPA before the close of business on September 30, 2003. The work will be invoiced in the first months of FY 2004.

Again, if either of the above criteria is not true, then an accrual should not be reported. Do not double count expenses by including costs in the accrual estimate that have already been billed to BPA or will be before Sept. 30th, or including expenses for work that takes place after Sept. 30. These costs will be invoiced and included in FY 2004.

In order to facilitate uniform reporting, please indicate the accrual estimate for each contract listed on the attached form. If you have a contract that meets the criteria listed above, but is not listed, please add it to the form. If separate invoices will be submitted for multiple performance periods on a contract, please provide an estimate for each individual invoice. For example, if you anticipate submitting an invoice for the month of August 2003 and an invoice for September 2003, list each of these performance periods and the corresponding estimate of the invoice amount. The performance period for an invoice is the period of time when the invoiced work was performed. Accurately indicating the performance period will allow BPA to match the accrual estimate to the actual invoice when it is submitted.

Please include in your accrual estimate all of the costs that you anticipate will be invoiced to

BPA for work occurring before Sept. 30th, including appropriate indirect costs and any subcontractor costs. Please be as accurate as possible in making the accrual estimate. Failure to accurately capture year-end accruals will have a detrimental impact on the Fish & Wildlife program. Under-estimating the accrual amount could result in the necessity of using FY 2004 funds to pay for work accomplished in FY 2003. Over-estimating the accrual amount could result in improperly tying up FY 2003 funds for your project that could be used by other projects, undermining the overall program. Not reporting an estimate has the same effect as under-estimating the accrual. The accuracy of your best estimate of the accruals is extremely important, as our auditors (PriceWaterhouseCoopers) will be reviewing these estimates later in the fiscal year.

Remember that your year-end accrual estimate counts against your contract spending cap (Council defined spending limit). If you have a contract with the spending cap clause you will not be allowed to accrue greater than that allowed under the cap. If your contract does not yet have the spending cap clause, we are asking that you make every attempt to not exceed the Council defined spending limit. The Council defined spending limit is the amount used for the spending cap. Each of our F&W contractors contributes to ensuring the F&W Program does not exceed its overall cap of \$139 million. If you anticipate the year-end accrual will result in the spending cap (Council defined spending limit) being exceeded for your contract, please contact your BPA project manager/COTR immediately to resolve this issue.

Please return the completed and signed form to BPA, ATTN: KEWB-4/Accrual Estimates, by September 16, 2003. The form may be faxed to BPA at (503) 230-3049, however we request that the original form still be mailed to BPA. Your attention to detail and cooperation is essential and appreciated. Reports are available at the following location on the BPA website at to assist you in calculating your accrual estimate:

http://www.efw.bpa.gov/cgi-bin/FW/Info_For_Fish_Wildlife_Contractors.cgi

BPA is also considering comments regarding our draft Policy Manual for Fish and Wildlife contracts, available at the website shown above. Comments on the draft Manual are due by September 12. (The comment period has been extended to allow adequate time for comment.)

If you have questions, please contact Tracy Hursh at (503) 230-4532 or Bryan Crawford at (503) 230-5130.

Sincerely,

A handwritten signature in black ink, appearing to read "Scott R. Hampton", written over a horizontal line.

Scott R. Hampton
Manager, Finance, Budget and Information Technology

**Contract Accruals for Work Performed but Not Billed Through September 30, 2003
For Fish and Wildlife Contracts with the Bonneville Power Administration**

**LATAH SOIL & WATER CONSERVATION DIST (MOSCOW)
220 E 5TH ST
MOSCOW ID 83843
Attn: KENNETH STINSON**

Phone: (208) 883-4239 FAX: (208) 882-4960

| Project Number COTR | Contract Number (Release) | Contract Title | Accrual Performance Period | Estimated Accrual Amount |
|--------------------------------|--------------------------------------|--|---|-------------------------------------|
| 200206100 KEEN | 00011844() | 2002-061-00 POTLATCH RIVER WATERSHED RESTORATION | | |

I certify that the above services were performed in FY2003 and that an invoice will not be submitted to BPA for payment by September 30, 2003.

All of the following criteria must be met before an accrual may be processed for unbilled contract performance:

1. There must have been actual contract performance (services rendered or goods received) in FY 2003 (October 1, 2002 through September 30, 2003).
2. The invoice will not be received by BPA by close of business on September 30, 2003.

Again, if either of the above criteria is not true, then an accrual should not be reported.

Since All the above conditions have been met, these expenditures should be accrued as FY2003 business.

Signed

Date:



Department of Energy
Bonneville Power Administration
P.O.Box 3621
Portland, Oregon 97208-3621

Environment, Fish and Wildlife

August 15, 2003

In reply refer to: KEWB-4

LEMHI SOIL & WATER CONSERVATION DISTRICT (SALMON)
31 HWY 93 N, #D
SALMON ID 83467

As part of our efforts to accurately account for and track the financial performance of fish & wildlife contracts, the Bonneville Power Administration (BPA) is required to report all contract performance that occurs within this fiscal year or earlier (before September 30, 2003), but will not be billed until October 1, 2003 or later. This reporting will assure that we accurately record expenses in the appropriate fiscal year, thus creating clarity between the work accomplished in FY 2003, with applicable expenses, and the work accomplished in FY 2004. This distinction is particularly important in light of BPA's need to closely manage the Fish and Wildlife Program within accrual limits, and the heightened standards for reporting of financial assets and liabilities recommended by our independent auditor, PriceWaterhouseCoopers.

To accurately capture FY 2003 Fish & Wildlife Program costs, BPA is requesting your assistance in identifying a detailed listing of all contract work and expenses that meet the following criteria. Note that **both** of the following criteria must be met before an accrual may be processed for unbilled contract performance:

1. There must have been actual contract performance (services rendered or goods received) in FY 2003 or earlier (prior to September 30, 2003).
2. The invoice for the contract performance in question will not be received by BPA before the close of business on September 30, 2003. The work will be invoiced in the first months of FY 2004.

Again, if either of the above criteria is not true, then an accrual should not be reported. Do not double count expenses by including costs in the accrual estimate that have already been billed to BPA or will be before Sept. 30th, or including expenses for work that takes place after Sept. 30. These costs will be invoiced and included in FY 2004.

In order to facilitate uniform reporting, please indicate the accrual estimate for each contract listed on the attached form. If you have a contract that meets the criteria listed above, but is not listed, please add it to the form. If separate invoices will be submitted for multiple performance periods on a contract, please provide an estimate for each individual invoice. For example, if you anticipate submitting an invoice for the month of August 2003 and an invoice for September 2003, list each of these performance periods and the corresponding estimate of the invoice amount. The performance period for an invoice is the period of time when the invoiced work was performed. Accurately indicating the performance period will allow BPA to match the accrual estimate to the actual invoice when it is submitted.

Please include in your accrual estimate all of the costs that you anticipate will be invoiced to

BPA for work occurring before Sept. 30th, including appropriate indirect costs and any subcontractor costs. Please be as accurate as possible in making the accrual estimate. Failure to accurately capture year-end accruals will have a detrimental impact on the Fish & Wildlife program. Under-estimating the accrual amount could result in the necessity of using FY 2004 funds to pay for work accomplished in FY 2003. Over-estimating the accrual amount could result in improperly tying up FY 2003 funds for your project that could be used by other projects, undermining the overall program. Not reporting an estimate has the same effect as under-estimating the accrual. The accuracy of your best estimate of the accruals is extremely important, as our auditors (PriceWaterhouseCoopers) will be reviewing these estimates later in the fiscal year.

Remember that your year-end accrual estimate counts against your contract spending cap (Council defined spending limit). If you have a contract with the spending cap clause you will not be allowed to accrue greater than that allowed under the cap. If your contract does not yet have the spending cap clause, we are asking that you make every attempt to not exceed the Council defined spending limit. The Council defined spending limit is the amount used for the spending cap. Each of our F&W contractors contributes to ensuring the F&W Program does not exceed its overall cap of \$139 million. If you anticipate the year-end accrual will result in the spending cap (Council defined spending limit) being exceeded for your contract, please contact your BPA project manager/COTR immediately to resolve this issue.

Please return the completed and signed form to BPA, ATTN: KEWB-4/Accrual Estimates, by September 16, 2003. The form may be faxed to BPA at (503) 230-3049, however we request that the original form still be mailed to BPA. Your attention to detail and cooperation is essential and appreciated. Reports are available at the following location on the BPA website at to assist you in calculating your accrual estimate:

http://www.efw.bpa.gov/cgi-bin/FW/Info_For_Fish_Wildlife_Contractors.cgi

BPA is also considering comments regarding our draft Policy Manual for Fish and Wildlife contracts, available at the website shown above. Comments on the draft Manual are due by September 12. (The comment period has been extended to allow adequate time for comment.)

If you have questions, please contact Tracy Hursh at (503) 230-4532 or Bryan Crawford at (503) 230-5130.

Sincerely,

A handwritten signature in black ink, appearing to read "Scott R. Hampton", written over a horizontal line.

Scott R. Hampton
Manager, Finance, Budget and Information Technology

**Contract Accruals for Work Performed but Not Billed Through September 30, 2003
For Fish and Wildlife Contracts with the Bonneville Power Administration**

**LEMHI SOIL & WATER CONSERVATION DISTRICT (SALMON)
31 HWY 93 N, #D
SALMON ID 83467**

| Project Number COTR | Contract Number (Release) | Contract Title | Accrual Performance Period | Estimated Accrual Amount |
|-------------------------|------------------------------|--|-------------------------------|-----------------------------|
| 200106800 MCCLINTOCK | 00007147() | 2001-068-00 TRANSFER LEMHI WATER USERS (L-6 TO SALMON RIVER S-14 | | |
| 199401700 MCCLINTOCK | 00004095() | 1994-017-00 IDAHO MODEL WATERSHED HABITAT PROJECTS | | |
| 200206300 MCCLINTOCK | 00013734() | 2002-063-00 ADMIN OF HOLISTIC RESTOR-LEMHI BASIN | | |
| 200206400 MCCLINTOCK | 00011234() | 2002-064-00 HOLISTIC RESTORATION OF CRITICAL HABITAT-LEMHI | | |
| 200206600 MCCLINTOCK | 00011233() | 2002-066-00 HOLISTIC RESTORATION OF CRITICAL HABITAT IN MID-SAL. | | |

I certify that the above services were performed in FY2003 and that an invoice will not be submitted to BPA for payment by September 30, 2003.

All of the following criteria must be met before an accrual may be processed for unbilled contract performance:

1. There must have been actual contract performance (services rendered or goods received) in FY 2003 (October 1, 2002 through September 30, 2003).
2. The invoice will not be received by BPA by close of business on September 30, 2003.

Again, if either of the above criteria is not true, then an accrual should not be reported.

Since All the above conditions have been met, these expenditures should be accrued as FY2003 business.

Signed

Date:



Department of Energy
Bonneville Power Administration
P.O.Box 3621
Portland, Oregon 97208-3621

Environment, Fish and Wildlife

August 15, 2003

In reply refer to: KEWB-4

LEWIS SOIL CONSERVATION DIST (LEWIS SOIL CONSERV)
521 OAK ST
NEZ PERCE ID 83543

As part of our efforts to accurately account for and track the financial performance of fish & wildlife contracts, the Bonneville Power Administration (BPA) is required to report all contract performance that occurs within this fiscal year or earlier (before September 30, 2003), but will not be billed until October 1, 2003 or later. This reporting will assure that we accurately record expenses in the appropriate fiscal year, thus creating clarity between the work accomplished in FY 2003, with applicable expenses, and the work accomplished in FY 2004. This distinction is particularly important in light of BPA's need to closely manage the Fish and Wildlife Program within accrual limits, and the heightened standards for reporting of financial assets and liabilities recommended by our independent auditor, PriceWaterhouseCoopers.

To accurately capture FY 2003 Fish & Wildlife Program costs, BPA is requesting your assistance in identifying a detailed listing of all contract work and expenses that meet the following criteria. Note that **both** of the following criteria must be met before an accrual may be processed for unbilled contract performance:

1. There must have been actual contract performance (services rendered or goods received) in FY 2003 or earlier (prior to September 30, 2003).
2. The invoice for the contract performance in question will not be received by BPA before the close of business on September 30, 2003. The work will be invoiced in the first months of FY 2004.

Again, if either of the above criteria is not true, then an accrual should not be reported. Do not double count expenses by including costs in the accrual estimate that have already been billed to BPA or will be before Sept. 30th, or including expenses for work that takes place after Sept. 30. These costs will be invoiced and included in FY 2004.

In order to facilitate uniform reporting, please indicate the accrual estimate for each contract listed on the attached form. If you have a contract that meets the criteria listed above, but is not listed, please add it to the form. If separate invoices will be submitted for multiple performance periods on a contract, please provide an estimate for each individual invoice. For example, if you anticipate submitting an invoice for the month of August 2003 and an invoice for September 2003, list each of these performance periods and the corresponding estimate of the invoice amount. The performance period for an invoice is the period of time when the invoiced work was performed. Accurately indicating the performance period will allow BPA to match the accrual estimate to the actual invoice when it is submitted.

Please include in your accrual estimate all of the costs that you anticipate will be invoiced to

BPA for work occurring before Sept. 30th, including appropriate indirect costs and any subcontractor costs. Please be as accurate as possible in making the accrual estimate. Failure to accurately capture year-end accruals will have a detrimental impact on the Fish & Wildlife program. Under-estimating the accrual amount could result in the necessity of using FY 2004 funds to pay for work accomplished in FY 2003. Over-estimating the accrual amount could result in improperly tying up FY 2003 funds for your project that could be used by other projects, undermining the overall program. Not reporting an estimate has the same effect as under-estimating the accrual. The accuracy of your best estimate of the accruals is extremely important, as our auditors (PriceWaterhouseCoopers) will be reviewing these estimates later in the fiscal year.

Remember that your year-end accrual estimate counts against your contract spending cap (Council defined spending limit). If you have a contract with the spending cap clause you will not be allowed to accrue greater than that allowed under the cap. If your contract does not yet have the spending cap clause, we are asking that you make every attempt to not exceed the Council defined spending limit. The Council defined spending limit is the amount used for the spending cap. Each of our F&W contractors contributes to ensuring the F&W Program does not exceed its overall cap of \$139 million. If you anticipate the year-end accrual will result in the spending cap (Council defined spending limit) being exceeded for your contract, please contact your BPA project manager/COTR immediately to resolve this issue.

Please return the completed and signed form to BPA, ATTN: KEWB-4/Accrual Estimates, by September 16, 2003. The form may be faxed to BPA at (503) 230-3049, however we request that the original form still be mailed to BPA. Your attention to detail and cooperation is essential and appreciated. Reports are available at the following location on the BPA website at to assist you in calculating your accrual estimate:

http://www.efw.bpa.gov/cgi-bin/FW/Info_For_Fish_Wildlife_Contractors.cgi

BPA is also considering comments regarding our draft Policy Manual for Fish and Wildlife contracts, available at the website shown above. Comments on the draft Manual are due by September 12. (The comment period has been extended to allow adequate time for comment.)

If you have questions, please contact Tracy Hursh at (503) 230-4532 or Bryan Crawford at (503) 230-5130.

Sincerely,

A handwritten signature in black ink, appearing to read "Scott R. Hampton", written over a horizontal line.

Scott R. Hampton
Manager, Finance, Budget and Information Technology

**Contract Accruals for Work Performed but Not Billed Through September 30, 2003
For Fish and Wildlife Contracts with the Bonneville Power Administration**

**LEWIS SOIL CONSERVATION DIST (LEWIS SOIL CONSERV)
521 OAK ST
NEZ PERCE ID 83543
Phone: (208) 937-2673**

| Project Number COTR | Contract Number (Release) | Contract Title | Accrual Performance Period | Estimated Accrual Amount |
|------------------------|------------------------------|---|----------------------------|--------------------------|
| 199901400 KEEN | 00005942() | 1999-014-00 LITTLE CANYON CR SUBWATERSHED STEELHEAD TROUT HAB | | |

I certify that the above services were performed in FY2003 and that an invoice will not be submitted to BPA for payment by September 30, 2003.

All of the following criteria must be met before an accrual may be processed for unbilled contract performance:

1. There must have been actual contract performance (services rendered or goods received) in FY 2003 (October 1, 2002 through September 30, 2003).
2. The invoice will not be received by BPA by close of business on September 30, 2003.

Again, if either of the above criteria is not true, then an accrual should not be reported.

Since All the above conditions have been met, these expenditures should be accrued as FY2003 business.

Signed

Date:



Department of Energy
Bonneville Power Administration
P.O.Box 3621
Portland, Oregon 97208-3621

Environment, Fish and Wildlife

August 15, 2003

In reply refer to: KEWB-4

LOTEK ENGINEERING INC (NEWMARKET ONTARIO CANADA)
115 PONY DRIVE
NEWMARKET ON L3Y7B5

As part of our efforts to accurately account for and track the financial performance of fish & wildlife contracts, the Bonneville Power Administration (BPA) is required to report all contract performance that occurs within this fiscal year or earlier (before September 30, 2003), but will not be billed until October 1, 2003 or later. This reporting will assure that we accurately record expenses in the appropriate fiscal year, thus creating clarity between the work accomplished in FY 2003, with applicable expenses, and the work accomplished in FY 2004. This distinction is particularly important in light of BPA's need to closely manage the Fish and Wildlife Program within accrual limits, and the heightened standards for reporting of financial assets and liabilities recommended by our independent auditor, PriceWaterhouseCoopers.

To accurately capture FY 2003 Fish & Wildlife Program costs, BPA is requesting your assistance in identifying a detailed listing of all contract work and expenses that meet the following criteria. Note that **both** of the following criteria must be met before an accrual may be processed for unbilled contract performance:

1. There must have been actual contract performance (services rendered or goods received) in FY 2003 or earlier (prior to September 30, 2003).
2. The invoice for the contract performance in question will not be received by BPA before the close of business on September 30, 2003. The work will be invoiced in the first months of FY 2004.

Again, if either of the above criteria is not true, then an accrual should not be reported. Do not double count expenses by including costs in the accrual estimate that have already been billed to BPA or will be before Sept. 30th, or including expenses for work that takes place after Sept. 30. These costs will be invoiced and included in FY 2004.

In order to facilitate uniform reporting, please indicate the accrual estimate for each contract listed on the attached form. If you have a contract that meets the criteria listed above, but is not listed, please add it to the form. If separate invoices will be submitted for multiple performance periods on a contract, please provide an estimate for each individual invoice. For example, if you anticipate submitting an invoice for the month of August 2003 and an invoice for September 2003, list each of these performance periods and the corresponding estimate of the invoice amount. The performance period for an invoice is the period of time when the invoiced work was performed. Accurately indicating the performance period will allow BPA to match the accrual estimate to the actual invoice when it is submitted.

Please include in your accrual estimate all of the costs that you anticipate will be invoiced to

BPA for work occurring before Sept. 30th, including appropriate indirect costs and any subcontractor costs. Please be as accurate as possible in making the accrual estimate. Failure to accurately capture year-end accruals will have a detrimental impact on the Fish & Wildlife program. Under-estimating the accrual amount could result in the necessity of using FY 2004 funds to pay for work accomplished in FY 2003. Over-estimating the accrual amount could result in improperly tying up FY 2003 funds for your project that could be used by other projects, undermining the overall program. Not reporting an estimate has the same effect as under-estimating the accrual. The accuracy of your best estimate of the accruals is extremely important, as our auditors (PriceWaterhouseCoopers) will be reviewing these estimates later in the fiscal year.

Remember that your year-end accrual estimate counts against your contract spending cap (Council defined spending limit). If you have a contract with the spending cap clause you will not be allowed to accrue greater than that allowed under the cap. If your contract does not yet have the spending cap clause, we are asking that you make every attempt to not exceed the Council defined spending limit. The Council defined spending limit is the amount used for the spending cap. Each of our F&W contractors contributes to ensuring the F&W Program does not exceed its overall cap of \$139 million. If you anticipate the year-end accrual will result in the spending cap (Council defined spending limit) being exceeded for your contract, please contact your BPA project manager/COTR immediately to resolve this issue.

Please return the completed and signed form to BPA, ATTN: KEWB-4/Accrual Estimates, by September 16, 2003. The form may be faxed to BPA at (503) 230-3049, however we request that the original form still be mailed to BPA. Your attention to detail and cooperation is essential and appreciated. Reports are available at the following location on the BPA website at to assist you in calculating your accrual estimate:

http://www.efw.bpa.gov/cgi-bin/FW/Info_For_Fish_Wildlife_Contractors.cgi

BPA is also considering comments regarding our draft Policy Manual for Fish and Wildlife contracts, available at the website shown above. Comments on the draft Manual are due by September 12. (The comment period has been extended to allow adequate time for comment.)

If you have questions, please contact Tracy Hursh at (503) 230-4532 or Bryan Crawford at (503) 230-5130.

Sincerely,

A handwritten signature in black ink, appearing to read "Scott R. Hampton", written over a horizontal line.

Scott R. Hampton
Manager, Finance, Budget and Information Technology

**Contract Accruals for Work Performed but Not Billed Through September 30, 2003
For Fish and Wildlife Contracts with the Bonneville Power Administration**

**LOTEK ENGINEERING INC (NEWMARKET ONTARIO CANADA)
115 PONY DRIVE
NEWMARKET ON L3Y7B5**

| Project Number COTR | Contract Number (Release) | Contract Title | Accrual Performance Period | Estimated Accrual Amount |
|--------------------------------|--------------------------------------|---|---------------------------------------|-------------------------------------|
| 199102900 DOCHERTY | 00014120() | 1991-029-00 SUMMER FLOW AUGMENTATION EFFECTS ON JUV. SR FALL CHIN | | |

I certify that the above services were performed in FY2003 and that an invoice will not be submitted to BPA for payment by September 30, 2003.

All of the following criteria must be met before an accrual may be processed for unbilled contract performance:

1. There must have been actual contract performance (services rendered or goods received) in FY 2003 (October 1, 2002 through September 30, 2003).
2. The invoice will not be received by BPA by close of business on September 30, 2003.

Again, if either of the above criteria is not true, then an accrual should not be reported.

Since All the above conditions have been met, these expenditures should be accrued as FY2003 business.

Signed

Date:



Department of Energy
Bonneville Power Administration
P.O.Box 3621
Portland, Oregon 97208-3621

Environment, Fish and Wildlife

August 15, 2003

In reply refer to: KEWB-4

LOWER COLUMBIA RIVER ESTUARY PARTNERSHIP (PORTLAND)
811 SW NAITO PARKWAY #120
PORTLAND OR 97204

As part of our efforts to accurately account for and track the financial performance of fish & wildlife contracts, the Bonneville Power Administration (BPA) is required to report all contract performance that occurs within this fiscal year or earlier (before September 30, 2003), but will not be billed until October 1, 2003 or later. This reporting will assure that we accurately record expenses in the appropriate fiscal year, thus creating clarity between the work accomplished in FY 2003, with applicable expenses, and the work accomplished in FY 2004. This distinction is particularly important in light of BPA's need to closely manage the Fish and Wildlife Program within accrual limits, and the heightened standards for reporting of financial assets and liabilities recommended by our independent auditor, PriceWaterhouseCoopers.

To accurately capture FY 2003 Fish & Wildlife Program costs, BPA is requesting your assistance in identifying a detailed listing of all contract work and expenses that meet the following criteria. Note that **both** of the following criteria must be met before an accrual may be processed for unbilled contract performance:

1. There must have been actual contract performance (services rendered or goods received) in FY 2003 or earlier (prior to September 30, 2003).
2. The invoice for the contract performance in question will not be received by BPA before the close of business on September 30, 2003. The work will be invoiced in the first months of FY 2004.

Again, if either of the above criteria is not true, then an accrual should not be reported. Do not double count expenses by including costs in the accrual estimate that have already been billed to BPA or will be before Sept. 30th, or including expenses for work that takes place after Sept. 30. These costs will be invoiced and included in FY 2004.

In order to facilitate uniform reporting, please indicate the accrual estimate for each contract listed on the attached form. If you have a contract that meets the criteria listed above, but is not listed, please add it to the form. If separate invoices will be submitted for multiple performance periods on a contract, please provide an estimate for each individual invoice. For example, if you anticipate submitting an invoice for the month of August 2003 and an invoice for September 2003, list each of these performance periods and the corresponding estimate of the invoice amount. The performance period for an invoice is the period of time when the invoiced work was performed. Accurately indicating the performance period will allow BPA to match the accrual estimate to the actual invoice when it is submitted.

Please include in your accrual estimate all of the costs that you anticipate will be invoiced to

BPA for work occurring before Sept. 30th, including appropriate indirect costs and any subcontractor costs. Please be as accurate as possible in making the accrual estimate. Failure to accurately capture year-end accruals will have a detrimental impact on the Fish & Wildlife program. Under-estimating the accrual amount could result in the necessity of using FY 2004 funds to pay for work accomplished in FY 2003. Over-estimating the accrual amount could result in improperly tying up FY 2003 funds for your project that could be used by other projects, undermining the overall program. Not reporting an estimate has the same effect as under-estimating the accrual. The accuracy of your best estimate of the accruals is extremely important, as our auditors (PriceWaterhouseCoopers) will be reviewing these estimates later in the fiscal year.

Remember that your year-end accrual estimate counts against your contract spending cap (Council defined spending limit). If you have a contract with the spending cap clause you will not be allowed to accrue greater than that allowed under the cap. If your contract does not yet have the spending cap clause, we are asking that you make every attempt to not exceed the Council defined spending limit. The Council defined spending limit is the amount used for the spending cap. Each of our F&W contractors contributes to ensuring the F&W Program does not exceed its overall cap of \$139 million. If you anticipate the year-end accrual will result in the spending cap (Council defined spending limit) being exceeded for your contract, please contact your BPA project manager/COTR immediately to resolve this issue.

Please return the completed and signed form to BPA, ATTN: KEWB-4/Accrual Estimates, by September 16, 2003. The form may be faxed to BPA at (503) 230-3049, however we request that the original form still be mailed to BPA. Your attention to detail and cooperation is essential and appreciated. Reports are available at the following location on the BPA website at to assist you in calculating your accrual estimate:

http://www.efw.bpa.gov/cgi-bin/FW/Info_For_Fish_Wildlife_Contractors.cgi

BPA is also considering comments regarding our draft Policy Manual for Fish and Wildlife contracts, available at the website shown above. Comments on the draft Manual are due by September 12. (The comment period has been extended to allow adequate time for comment.)

If you have questions, please contact Tracy Hursh at (503) 230-4532 or Bryan Crawford at (503) 230-5130.

Sincerely,

A handwritten signature in black ink, appearing to read "Scott R. Hampton", with a long horizontal line extending to the left.

Scott R. Hampton
Manager, Finance, Budget and Information Technology

**Contract Accruals for Work Performed but Not Billed Through September 30, 2003
For Fish and Wildlife Contracts with the Bonneville Power Administration**

**LOWER COLUMBIA RIVER ESTUARY PARTNERSHIP (PORTLAND)
811 SW NAITO PARKWAY #120
PORTLAND OR 97204**

| Project Number COTR | Contract Number (Release) | Contract Title | Accrual Performance Period | Estimated Accrual Amount |
|--------------------------------|--------------------------------------|---|---------------------------------------|---|
| 200201200 WILCOX | 00008768() | 2002-012-00 LOWER COLUMBIA RIVER ESTURARY PARTNERSHIP | | |

I certify that the above services were performed in FY2003 and that an invoice will not be submitted to BPA for payment by September 30, 2003.

All of the following criteria must be met before an accrual may be processed for unbilled contract performance:

1. There must have been actual contract performance (services rendered or goods received) in FY 2003 (October 1, 2002 through September 30, 2003).
2. The invoice will not be received by BPA by close of business on September 30, 2003.

Again, if either of the above criteria is not true, then an accrual should not be reported.

Since All the above conditions have been met, these expenditures should be accrued as FY2003 business.

Signed

Date:



Department of Energy
Bonneville Power Administration
P.O.Box 3621
Portland, Oregon 97208-3621

Environment, Fish and Wildlife

August 15, 2003

In reply refer to: KEWB-4

MERIDIAN ENVIRONMENTAL INC (SEATTLE)
9634 ROOSEVELT WAY NE
SEATTLE WA 98115-2236

As part of our efforts to accurately account for and track the financial performance of fish & wildlife contracts, the Bonneville Power Administration (BPA) is required to report all contract performance that occurs within this fiscal year or earlier (before September 30, 2003), but will not be billed until October 1, 2003 or later. This reporting will assure that we accurately record expenses in the appropriate fiscal year, thus creating clarity between the work accomplished in FY 2003, with applicable expenses, and the work accomplished in FY 2004. This distinction is particularly important in light of BPA's need to closely manage the Fish and Wildlife Program within accrual limits, and the heightened standards for reporting of financial assets and liabilities recommended by our independent auditor, PriceWaterhouseCoopers.

To accurately capture FY 2003 Fish & Wildlife Program costs, BPA is requesting your assistance in identifying a detailed listing of all contract work and expenses that meet the following criteria. Note that **both** of the following criteria must be met before an accrual may be processed for unbilled contract performance:

1. There must have been actual contract performance (services rendered or goods received) in FY 2003 or earlier (prior to September 30, 2003).
2. The invoice for the contract performance in question will not be received by BPA before the close of business on September 30, 2003. The work will be invoiced in the first months of FY 2004.

Again, if either of the above criteria is not true, then an accrual should not be reported. Do not double count expenses by including costs in the accrual estimate that have already been billed to BPA or will be before Sept. 30th, or including expenses for work that takes place after Sept. 30. These costs will be invoiced and included in FY 2004.

In order to facilitate uniform reporting, please indicate the accrual estimate for each contract listed on the attached form. If you have a contract that meets the criteria listed above, but is not listed, please add it to the form. If separate invoices will be submitted for multiple performance periods on a contract, please provide an estimate for each individual invoice. For example, if you anticipate submitting an invoice for the month of August 2003 and an invoice for September 2003, list each of these performance periods and the corresponding estimate of the invoice amount. The performance period for an invoice is the period of time when the invoiced work was performed. Accurately indicating the performance period will allow BPA to match the accrual estimate to the actual invoice when it is submitted.

Please include in your accrual estimate all of the costs that you anticipate will be invoiced to

BPA for work occurring before Sept. 30th, including appropriate indirect costs and any subcontractor costs. Please be as accurate as possible in making the accrual estimate. Failure to accurately capture year-end accruals will have a detrimental impact on the Fish & Wildlife program. Under-estimating the accrual amount could result in the necessity of using FY 2004 funds to pay for work accomplished in FY 2003. Over-estimating the accrual amount could result in improperly tying up FY 2003 funds for your project that could be used by other projects, undermining the overall program. Not reporting an estimate has the same effect as under-estimating the accrual. The accuracy of your best estimate of the accruals is extremely important, as our auditors (PriceWaterhouseCoopers) will be reviewing these estimates later in the fiscal year.

Remember that your year-end accrual estimate counts against your contract spending cap (Council defined spending limit). If you have a contract with the spending cap clause you will not be allowed to accrue greater than that allowed under the cap. If your contract does not yet have the spending cap clause, we are asking that you make every attempt to not exceed the Council defined spending limit. The Council defined spending limit is the amount used for the spending cap. Each of our F&W contractors contributes to ensuring the F&W Program does not exceed its overall cap of \$139 million. If you anticipate the year-end accrual will result in the spending cap (Council defined spending limit) being exceeded for your contract, please contact your BPA project manager/COTR immediately to resolve this issue.

Please return the completed and signed form to BPA, ATTN: KEWB-4/Accrual Estimates, by September 16, 2003. The form may be faxed to BPA at (503) 230-3049, however we request that the original form still be mailed to BPA. Your attention to detail and cooperation is essential and appreciated. Reports are available at the following location on the BPA website at to assist you in calculating your accrual estimate:

http://www.efw.bpa.gov/cgi-bin/FW/Info_For_Fish_Wildlife_Contractors.cgi

BPA is also considering comments regarding our draft Policy Manual for Fish and Wildlife contracts, available at the website shown above. Comments on the draft Manual are due by September 12. (The comment period has been extended to allow adequate time for comment.)

If you have questions, please contact Tracy Hursh at (503) 230-4532 or Bryan Crawford at (503) 230-5130.

Sincerely,

A handwritten signature in black ink, appearing to read "Scott R. Hampton", written over a horizontal line.

Scott R. Hampton
Manager, Finance, Budget and Information Technology

**Contract Accruals for Work Performed but Not Billed Through September 30, 2003
For Fish and Wildlife Contracts with the Bonneville Power Administration**

**MERIDIAN ENVIRONMENTAL INC (SEATTLE)
9634 ROOSEVELT WAY NE
SEATTLE WA 98115-2236**

| Project Number COTR | Contract Number (Release) | Contract Title | Accrual Performance Period | Estimated Accrual Amount |
|--------------------------------|--------------------------------------|---|---------------------------------------|-------------------------------------|
| 200304800 WEINTRAUB | 00005898() | WETLAND DELINEATION'S MID-COLUMBIA COHO | | |

I certify that the above services were performed in FY2003 and that an invoice will not be submitted to BPA for payment by September 30, 2003.

All of the following criteria must be met before an accrual may be processed for unbilled contract performance:

1. There must have been actual contract performance (services rendered or goods received) in FY 2003 (October 1, 2002 through September 30, 2003).
2. The invoice will not be received by BPA by close of business on September 30, 2003.

Again, if either of the above criteria is not true, then an accrual should not be reported.

Since All the above conditions have been met, these expenditures should be accrued as FY2003 business.

Signed

Date:



Department of Energy
Bonneville Power Administration
P.O.Box 3621
Portland, Oregon 97208-3621

Environment, Fish and Wildlife

August 15, 2003

In reply refer to: KEWB-4

MILLER ECOLOGICAL CONSULTANTS INC (FORT COLLINS)
1113 STONEY HILL DR #A
FORT COLLINS CO 80525-1275

As part of our efforts to accurately account for and track the financial performance of fish & wildlife contracts, the Bonneville Power Administration (BPA) is required to report all contract performance that occurs within this fiscal year or earlier (before September 30, 2003), but will not be billed until October 1, 2003 or later. This reporting will assure that we accurately record expenses in the appropriate fiscal year, thus creating clarity between the work accomplished in FY 2003, with applicable expenses, and the work accomplished in FY 2004. This distinction is particularly important in light of BPA's need to closely manage the Fish and Wildlife Program within accrual limits, and the heightened standards for reporting of financial assets and liabilities recommended by our independent auditor, PriceWaterhouseCoopers.

To accurately capture FY 2003 Fish & Wildlife Program costs, BPA is requesting your assistance in identifying a detailed listing of all contract work and expenses that meet the following criteria. Note that **both** of the following criteria must be met before an accrual may be processed for unbilled contract performance:

1. There must have been actual contract performance (services rendered or goods received) in FY 2003 or earlier (prior to September 30, 2003).
2. The invoice for the contract performance in question will not be received by BPA before the close of business on September 30, 2003. The work will be invoiced in the first months of FY 2004.

Again, if either of the above criteria is not true, then an accrual should not be reported. Do not double count expenses by including costs in the accrual estimate that have already been billed to BPA or will be before Sept. 30th, or including expenses for work that takes place after Sept. 30. These costs will be invoiced and included in FY 2004.

In order to facilitate uniform reporting, please indicate the accrual estimate for each contract listed on the attached form. If you have a contract that meets the criteria listed above, but is not listed, please add it to the form. If separate invoices will be submitted for multiple performance periods on a contract, please provide an estimate for each individual invoice. For example, if you anticipate submitting an invoice for the month of August 2003 and an invoice for September 2003, list each of these performance periods and the corresponding estimate of the invoice amount. The performance period for an invoice is the period of time when the invoiced work was performed. Accurately indicating the performance period will allow BPA to match the accrual estimate to the actual invoice when it is submitted.

Please include in your accrual estimate all of the costs that you anticipate will be invoiced to

BPA for work occurring before Sept. 30th, including appropriate indirect costs and any subcontractor costs. Please be as accurate as possible in making the accrual estimate. Failure to accurately capture year-end accruals will have a detrimental impact on the Fish & Wildlife program. Under-estimating the accrual amount could result in the necessity of using FY 2004 funds to pay for work accomplished in FY 2003. Over-estimating the accrual amount could result in improperly tying up FY 2003 funds for your project that could be used by other projects, undermining the overall program. Not reporting an estimate has the same effect as under-estimating the accrual. The accuracy of your best estimate of the accruals is extremely important, as our auditors (PriceWaterhouseCoopers) will be reviewing these estimates later in the fiscal year.

Remember that your year-end accrual estimate counts against your contract spending cap (Council defined spending limit). If you have a contract with the spending cap clause you will not be allowed to accrue greater than that allowed under the cap. If your contract does not yet have the spending cap clause, we are asking that you make every attempt to not exceed the Council defined spending limit. The Council defined spending limit is the amount used for the spending cap. Each of our F&W contractors contributes to ensuring the F&W Program does not exceed its overall cap of \$139 million. If you anticipate the year-end accrual will result in the spending cap (Council defined spending limit) being exceeded for your contract, please contact your BPA project manager/COTR immediately to resolve this issue.

Please return the completed and signed form to BPA, ATTN: KEWB-4/Accrual Estimates, by September 16, 2003. The form may be faxed to BPA at (503) 230-3049, however we request that the original form still be mailed to BPA. Your attention to detail and cooperation is essential and appreciated. Reports are available at the following location on the BPA website at to assist you in calculating your accrual estimate:

http://www.efw.bpa.gov/cgi-bin/FW/Info_For_Fish_Wildlife_Contractors.cgi

BPA is also considering comments regarding our draft Policy Manual for Fish and Wildlife contracts, available at the website shown above. Comments on the draft Manual are due by September 12. (The comment period has been extended to allow adequate time for comment.)

If you have questions, please contact Tracy Hursh at (503) 230-4532 or Bryan Crawford at (503) 230-5130.

Sincerely,

A handwritten signature in black ink, appearing to read "Scott R. Hampton", written over a horizontal line.

Scott R. Hampton
Manager, Finance, Budget and Information Technology

**Contract Accruals for Work Performed but Not Billed Through September 30, 2003
For Fish and Wildlife Contracts with the Bonneville Power Administration**

**MILLER ECOLOGICAL CONSULTANTS INC (FORT COLLINS)
1113 STONEY HILL DR #A
FORT COLLINS CO 80525-1275
Phone: (970) 224-4505**

| Project Number COTR | Contract Number (Release) | Contract Title | Accrual Performance Period | Estimated Accrual Amount |
|--------------------------------|--------------------------------------|--|---------------------------------------|-------------------------------------|
| 199502500 MORINAKA | 00006358() | 1995-025-00 FLATHEAD RIVER INSTREAM FLOW INVESTIGATION | | |

I certify that the above services were performed in FY2003 and that an invoice will not be submitted to BPA for payment by September 30, 2003.

All of the following criteria must be met before an accrual may be processed for unbilled contract performance:

1. There must have been actual contract performance (services rendered or goods received) in FY 2003 (October 1, 2002 through September 30, 2003).
2. The invoice will not be received by BPA by close of business on September 30, 2003.

Again, if either of the above criteria is not true, then an accrual should not be reported.

Since All the above conditions have been met, these expenditures should be accrued as FY2003 business.

Signed

Date:



Department of Energy
Bonneville Power Administration
P.O.Box 3621
Portland, Oregon 97208-3621

Environment, Fish and Wildlife

August 15, 2003

In reply refer to: KEWB-4

MINISTRY OF WATER LAND AND AIR PROTECTION (CRANBROOK BC CANADA)
205 INDUSTRIAL ROAD G
CRANBROOK BC V1C7G5

As part of our efforts to accurately account for and track the financial performance of fish & wildlife contracts, the Bonneville Power Administration (BPA) is required to report all contract performance that occurs within this fiscal year or earlier (before September 30, 2003), but will not be billed until October 1, 2003 or later. This reporting will assure that we accurately record expenses in the appropriate fiscal year, thus creating clarity between the work accomplished in FY 2003, with applicable expenses, and the work accomplished in FY 2004. This distinction is particularly important in light of BPA's need to closely manage the Fish and Wildlife Program within accrual limits, and the heightened standards for reporting of financial assets and liabilities recommended by our independent auditor, PriceWaterhouseCoopers.

To accurately capture FY 2003 Fish & Wildlife Program costs, BPA is requesting your assistance in identifying a detailed listing of all contract work and expenses that meet the following criteria. Note that **both** of the following criteria must be met before an accrual may be processed for unbilled contract performance:

1. There must have been actual contract performance (services rendered or goods received) in FY 2003 or earlier (prior to September 30, 2003).
2. The invoice for the contract performance in question will not be received by BPA before the close of business on September 30, 2003. The work will be invoiced in the first months of FY 2004.

Again, if either of the above criteria is not true, then an accrual should not be reported. Do not double count expenses by including costs in the accrual estimate that have already been billed to BPA or will be before Sept. 30th, or including expenses for work that takes place after Sept. 30. These costs will be invoiced and included in FY 2004.

In order to facilitate uniform reporting, please indicate the accrual estimate for each contract listed on the attached form. If you have a contract that meets the criteria listed above, but is not listed, please add it to the form. If separate invoices will be submitted for multiple performance periods on a contract, please provide an estimate for each individual invoice. For example, if you anticipate submitting an invoice for the month of August 2003 and an invoice for September 2003, list each of these performance periods and the corresponding estimate of the invoice amount. The performance period for an invoice is the period of time when the invoiced work was performed. Accurately indicating the performance period will allow BPA to match the accrual estimate to the actual invoice when it is submitted.

Please include in your accrual estimate all of the costs that you anticipate will be invoiced to

BPA for work occurring before Sept. 30th, including appropriate indirect costs and any subcontractor costs. Please be as accurate as possible in making the accrual estimate. Failure to accurately capture year-end accruals will have a detrimental impact on the Fish & Wildlife program. Under-estimating the accrual amount could result in the necessity of using FY 2004 funds to pay for work accomplished in FY 2003. Over-estimating the accrual amount could result in improperly tying up FY 2003 funds for your project that could be used by other projects, undermining the overall program. Not reporting an estimate has the same effect as under-estimating the accrual. The accuracy of your best estimate of the accruals is extremely important, as our auditors (PriceWaterhouseCoopers) will be reviewing these estimates later in the fiscal year.

Remember that your year-end accrual estimate counts against your contract spending cap (Council defined spending limit). If you have a contract with the spending cap clause you will not be allowed to accrue greater than that allowed under the cap. If your contract does not yet have the spending cap clause, we are asking that you make every attempt to not exceed the Council defined spending limit. The Council defined spending limit is the amount used for the spending cap. Each of our F&W contractors contributes to ensuring the F&W Program does not exceed its overall cap of \$139 million. If you anticipate the year-end accrual will result in the spending cap (Council defined spending limit) being exceeded for your contract, please contact your BPA project manager/COTR immediately to resolve this issue.

Please return the completed and signed form to BPA, ATTN: KEWB-4/Accrual Estimates, by September 16, 2003. The form may be faxed to BPA at (503) 230-3049, however we request that the original form still be mailed to BPA. Your attention to detail and cooperation is essential and appreciated. Reports are available at the following location on the BPA website at to assist you in calculating your accrual estimate:

http://www.efw.bpa.gov/cgi-bin/FW/Info_For_Fish_Wildlife_Contractors.cgi

BPA is also considering comments regarding our draft Policy Manual for Fish and Wildlife contracts, available at the website shown above. Comments on the draft Manual are due by September 12. (The comment period has been extended to allow adequate time for comment.)

If you have questions, please contact Tracy Hursh at (503) 230-4532 or Bryan Crawford at (503) 230-5130.

Sincerely,

A handwritten signature in black ink, appearing to read "Scott R. Hampton", written over a horizontal line.

Scott R. Hampton
Manager, Finance, Budget and Information Technology

**Contract Accruals for Work Performed but Not Billed Through September 30, 2003
For Fish and Wildlife Contracts with the Bonneville Power Administration**

**MINISTRY OF WATER LAND AND AIR PROTECTION (CRANBROOK BC CANADA)
205 INDUSTRIAL ROAD G
CRANBROOK BC V1C7G5
Phone: (604) 387-9561**

| Project Number COTR | Contract Number (Release) | Contract Title | Accrual Performance Period | Estimated Accrual Amount |
|--------------------------------|--------------------------------------|--|---------------------------------------|---|
| 200000400 MORINAKA | 00005672() | 2000-004-00 PROTECT WIGWAM RIVER BULL TROUT - KOOCANUSA RES. | | |

I certify that the above services were performed in FY2003 and that an invoice will not be submitted to BPA for payment by September 30, 2003.

All of the following criteria must be met before an accrual may be processed for unbilled contract performance:

1. There must have been actual contract performance (services rendered or goods received) in FY 2003 (October 1, 2002 through September 30, 2003).
2. The invoice will not be received by BPA by close of business on September 30, 2003.

Again, if either of the above criteria is not true, then an accrual should not be reported.

Since All the above conditions have been met, these expenditures should be accrued as FY2003 business.

Signed

Date:



Department of Energy
Bonneville Power Administration
P.O.Box 3621
Portland, Oregon 97208-3621

Environment, Fish and Wildlife

August 15, 2003

In reply refer to: KEWB-4

MONUMENT SOIL & WATR CONSV DIST (MONUMENT)
PO BOX 95
MONUMENT OR 97864

As part of our efforts to accurately account for and track the financial performance of fish & wildlife contracts, the Bonneville Power Administration (BPA) is required to report all contract performance that occurs within this fiscal year or earlier (before September 30, 2003), but will not be billed until October 1, 2003 or later. This reporting will assure that we accurately record expenses in the appropriate fiscal year, thus creating clarity between the work accomplished in FY 2003, with applicable expenses, and the work accomplished in FY 2004. This distinction is particularly important in light of BPA's need to closely manage the Fish and Wildlife Program within accrual limits, and the heightened standards for reporting of financial assets and liabilities recommended by our independent auditor, PriceWaterhouseCoopers.

To accurately capture FY 2003 Fish & Wildlife Program costs, BPA is requesting your assistance in identifying a detailed listing of all contract work and expenses that meet the following criteria. Note that **both** of the following criteria must be met before an accrual may be processed for unbilled contract performance:

1. There must have been actual contract performance (services rendered or goods received) in FY 2003 or earlier (prior to September 30, 2003).
2. The invoice for the contract performance in question will not be received by BPA before the close of business on September 30, 2003. The work will be invoiced in the first months of FY 2004.

Again, if either of the above criteria is not true, then an accrual should not be reported. Do not double count expenses by including costs in the accrual estimate that have already been billed to BPA or will be before Sept. 30th, or including expenses for work that takes place after Sept. 30. These costs will be invoiced and included in FY 2004.

In order to facilitate uniform reporting, please indicate the accrual estimate for each contract listed on the attached form. If you have a contract that meets the criteria listed above, but is not listed, please add it to the form. If separate invoices will be submitted for multiple performance periods on a contract, please provide an estimate for each individual invoice. For example, if you anticipate submitting an invoice for the month of August 2003 and an invoice for September 2003, list each of these performance periods and the corresponding estimate of the invoice amount. The performance period for an invoice is the period of time when the invoiced work was performed. Accurately indicating the performance period will allow BPA to match the accrual estimate to the actual invoice when it is submitted.

Please include in your accrual estimate all of the costs that you anticipate will be invoiced to

BPA for work occurring before Sept. 30th, including appropriate indirect costs and any subcontractor costs. Please be as accurate as possible in making the accrual estimate. Failure to accurately capture year-end accruals will have a detrimental impact on the Fish & Wildlife program. Under-estimating the accrual amount could result in the necessity of using FY 2004 funds to pay for work accomplished in FY 2003. Over-estimating the accrual amount could result in improperly tying up FY 2003 funds for your project that could be used by other projects, undermining the overall program. Not reporting an estimate has the same effect as under-estimating the accrual. The accuracy of your best estimate of the accruals is extremely important, as our auditors (PriceWaterhouseCoopers) will be reviewing these estimates later in the fiscal year.

Remember that your year-end accrual estimate counts against your contract spending cap (Council defined spending limit). If you have a contract with the spending cap clause you will not be allowed to accrue greater than that allowed under the cap. If your contract does not yet have the spending cap clause, we are asking that you make every attempt to not exceed the Council defined spending limit. The Council defined spending limit is the amount used for the spending cap. Each of our F&W contractors contributes to ensuring the F&W Program does not exceed its overall cap of \$139 million. If you anticipate the year-end accrual will result in the spending cap (Council defined spending limit) being exceeded for your contract, please contact your BPA project manager/COTR immediately to resolve this issue.

Please return the completed and signed form to BPA, ATTN: KEWB-4/Accrual Estimates, by September 16, 2003. The form may be faxed to BPA at (503) 230-3049, however we request that the original form still be mailed to BPA. Your attention to detail and cooperation is essential and appreciated. Reports are available at the following location on the BPA website at to assist you in calculating your accrual estimate:

http://www.efw.bpa.gov/cgi-bin/FW/Info_For_Fish_Wildlife_Contractors.cgi

BPA is also considering comments regarding our draft Policy Manual for Fish and Wildlife contracts, available at the website shown above. Comments on the draft Manual are due by September 12. (The comment period has been extended to allow adequate time for comment.)

If you have questions, please contact Tracy Hursh at (503) 230-4532 or Bryan Crawford at (503) 230-5130.

Sincerely,

A handwritten signature in black ink, appearing to read "Scott R. Hampton", written over a horizontal line.

Scott R. Hampton
Manager, Finance, Budget and Information Technology

**Contract Accruals for Work Performed but Not Billed Through September 30, 2003
For Fish and Wildlife Contracts with the Bonneville Power Administration**

**MONUMENT SOIL & WATR CONSV DIST (MONUMENT)
PO BOX 95
MONUMENT OR 97864
Phone: (541) 934-2141**

| Project Number COTR | Contract Number (Release) | Contract Title | Accrual Performance Period | Estimated Accrual Amount |
|--------------------------------|--------------------------------------|--|---------------------------------------|-------------------------------------|
| 199801700 SWAN | 00006257() | 1998-017-00 GRAVEL PUSH-UP DAM REMOVAL | | |

I certify that the above services were performed in FY2003 and that an invoice will not be submitted to BPA for payment by September 30, 2003.

All of the following criteria must be met before an accrual may be processed for unbilled contract performance:

1. There must have been actual contract performance (services rendered or goods received) in FY 2003 (October 1, 2002 through September 30, 2003).
2. The invoice will not be received by BPA by close of business on September 30, 2003.

Again, if either of the above criteria is not true, then an accrual should not be reported.

Since All the above conditions have been met, these expenditures should be accrued as FY2003 business.

Signed

Date:



Department of Energy
Bonneville Power Administration
P.O.Box 3621
Portland, Oregon 97208-3621

Environment, Fish and Wildlife

August 15, 2003

In reply refer to: KEWB-4

MWH AMERICAS INC (PASADENA)
301 N LAKE AVE #600
PASADENA CA 91101
Attn: SANDY CLOW

As part of our efforts to accurately account for and track the financial performance of fish & wildlife contracts, the Bonneville Power Administration (BPA) is required to report all contract performance that occurs within this fiscal year or earlier (before September 30, 2003), but will not be billed until October 1, 2003 or later. This reporting will assure that we accurately record expenses in the appropriate fiscal year, thus creating clarity between the work accomplished in FY 2003, with applicable expenses, and the work accomplished in FY 2004. This distinction is particularly important in light of BPA's need to closely manage the Fish and Wildlife Program within accrual limits, and the heightened standards for reporting of financial assets and liabilities recommended by our independent auditor, PriceWaterhouseCoopers.

To accurately capture FY 2003 Fish & Wildlife Program costs, BPA is requesting your assistance in identifying a detailed listing of all contract work and expenses that meet the following criteria. Note that **both** of the following criteria must be met before an accrual may be processed for unbilled contract performance:

1. There must have been actual contract performance (services rendered or goods received) in FY 2003 or earlier (prior to September 30, 2003).
2. The invoice for the contract performance in question will not be received by BPA before the close of business on September 30, 2003. The work will be invoiced in the first months of FY 2004.

Again, if either of the above criteria is not true, then an accrual should not be reported. Do not double count expenses by including costs in the accrual estimate that have already been billed to BPA or will be before Sept. 30th, or including expenses for work that takes place after Sept. 30. These costs will be invoiced and included in FY 2004.

In order to facilitate uniform reporting, please indicate the accrual estimate for each contract listed on the attached form. If you have a contract that meets the criteria listed above, but is not listed, please add it to the form. If separate invoices will be submitted for multiple performance periods on a contract, please provide an estimate for each individual invoice. For example, if you anticipate submitting an invoice for the month of August 2003 and an invoice for September 2003, list each of these performance periods and the corresponding estimate of the invoice amount. The performance period for an invoice is the period of time when the invoiced work was performed. Accurately indicating the performance period will allow BPA to match the accrual estimate to the actual invoice when it is submitted.

Please include in your accrual estimate all of the costs that you anticipate will be invoiced to

BPA for work occurring before Sept. 30th, including appropriate indirect costs and any subcontractor costs. Please be as accurate as possible in making the accrual estimate. Failure to accurately capture year-end accruals will have a detrimental impact on the Fish & Wildlife program. Under-estimating the accrual amount could result in the necessity of using FY 2004 funds to pay for work accomplished in FY 2003. Over-estimating the accrual amount could result in improperly tying up FY 2003 funds for your project that could be used by other projects, undermining the overall program. Not reporting an estimate has the same effect as under-estimating the accrual. The accuracy of your best estimate of the accruals is extremely important, as our auditors (PriceWaterhouseCoopers) will be reviewing these estimates later in the fiscal year.

Remember that your year-end accrual estimate counts against your contract spending cap (Council defined spending limit). If you have a contract with the spending cap clause you will not be allowed to accrue greater than that allowed under the cap. If your contract does not yet have the spending cap clause, we are asking that you make every attempt to not exceed the Council defined spending limit. The Council defined spending limit is the amount used for the spending cap. Each of our F&W contractors contributes to ensuring the F&W Program does not exceed its overall cap of \$139 million. If you anticipate the year-end accrual will result in the spending cap (Council defined spending limit) being exceeded for your contract, please contact your BPA project manager/COTR immediately to resolve this issue.

Please return the completed and signed form to BPA, ATTN: KEWB-4/Accrual Estimates, by September 16, 2003. The form may be faxed to BPA at (503) 230-3049, however we request that the original form still be mailed to BPA. Your attention to detail and cooperation is essential and appreciated. Reports are available at the following location on the BPA website at to assist you in calculating your accrual estimate:

http://www.efw.bpa.gov/cgi-bin/FW/Info_For_Fish_Wildlife_Contractors.cgi

BPA is also considering comments regarding our draft Policy Manual for Fish and Wildlife contracts, available at the website shown above. Comments on the draft Manual are due by September 12. (The comment period has been extended to allow adequate time for comment.)

If you have questions, please contact Tracy Hursh at (503) 230-4532 or Bryan Crawford at (503) 230-5130.

Sincerely,

A handwritten signature in black ink, appearing to read "Scott R. Hampton", written over a horizontal line.

Scott R. Hampton
Manager, Finance, Budget and Information Technology

**Contract Accruals for Work Performed but Not Billed Through September 30, 2003
For Fish and Wildlife Contracts with the Bonneville Power Administration**

**MWH AMERICAS INC (PASADENA)
301 N LAKE AVE #600
PASADENA CA 91101
Attn: SANDY CLOW**

Phone: (626) 796-9141 FAX: (626) 568-6718

| Project Number COTR | Contract Number (Release) | Contract Title | Accrual Performance Period | Estimated Accrual Amount |
|------------------------|------------------------------|--|-------------------------------|-----------------------------|
| 199803400 BYRNES | 00000422(00025) | 1998-034-00 RE-ESTABLISH SAFE ACCESS IN TRIBUTARIES OF YAKIMA R. | | |
| 199803400 BYRNES | 00000422(00029) | 1998-034-00 RE-ESTABLISH SAFE ACCESS TO THE YAKIMA RIVER | | |
| 199803400 BYRNES | 00000422(00033) | 1998-034-00 RE-ESTABLISH SAFE ACCESS IN TRIBUTARIES | | |
| 198811525 BYRNES | 00000422(00026) | 1988-115-25 YKFP DESIGN AND CONSTRUCTION | | |
| 200202501 BYRNES | 00000422(00032) | 2002-025-01 YAKIMA TRIBUTARY ACCESS & HABITAT PHASE II | | |
| 200300100 BYRNES | 00000422(00034) | PI 200300100 MANATASH CREEK FISH PASSAGE & SCREENING | | |
| 199601100 ZELINSKY | 00000422(00024) | 1996-011-00 MILTON DITCH CONSOLIDATION PROJECT | | |
| 198805301 KIRKMAN | 00000422(00019) | 1988-053-01 GRANDE RONDE STEELHEAD | | |
| 199800701 KIRKMAN | 00000422(00021) | 1998-007-01 GRANDE RONDE ENDEMIC SPRING CHINOOK-CONS-LOSTINE | | |
| 198805301 KIRKMAN | 00000422(00015) | 1988-053-01 GRAND RONDE SPRING CHINOOK SUPP. - PREDESIGN | | |

I certify that the above services were performed in FY2003 and that an invoice will not be submitted to BPA for payment by September 30, 2003.

All of the following criteria must be met before an accrual may be processed for unbilled contract performance:

1. There must have been actual contract performance (services rendered or goods received) in FY 2003 (October 1, 2002 through September 30, 2003).
2. The invoice will not be received by BPA by close of business on September 30, 2003.

Again, if either of the above criteria is not true, then an accrual should not be reported.

Since All the above conditions have been met, these expenditures should be accrued as FY2003 business.

Signed

Date:



Department of Energy
Bonneville Power Administration
P.O.Box 3621
Portland, Oregon 97208-3621

Environment, Fish and Wildlife

August 15, 2003

In reply refer to: KEWB-4

MORROW SOIL & WATR CONSV DIST (HEPPNER)
PO BOX 127
HEPPNER OR 97836

As part of our efforts to accurately account for and track the financial performance of fish & wildlife contracts, the Bonneville Power Administration (BPA) is required to report all contract performance that occurs within this fiscal year or earlier (before September 30, 2003), but will not be billed until October 1, 2003 or later. This reporting will assure that we accurately record expenses in the appropriate fiscal year, thus creating clarity between the work accomplished in FY 2003, with applicable expenses, and the work accomplished in FY 2004. This distinction is particularly important in light of BPA's need to closely manage the Fish and Wildlife Program within accrual limits, and the heightened standards for reporting of financial assets and liabilities recommended by our independent auditor, PriceWaterhouseCoopers.

To accurately capture FY 2003 Fish & Wildlife Program costs, BPA is requesting your assistance in identifying a detailed listing of all contract work and expenses that meet the following criteria. Note that **both** of the following criteria must be met before an accrual may be processed for unbilled contract performance:

1. There must have been actual contract performance (services rendered or goods received) in FY 2003 or earlier (prior to September 30, 2003).
2. The invoice for the contract performance in question will not be received by BPA before the close of business on September 30, 2003. The work will be invoiced in the first months of FY 2004.

Again, if either of the above criteria is not true, then an accrual should not be reported. Do not double count expenses by including costs in the accrual estimate that have already been billed to BPA or will be before Sept. 30th, or including expenses for work that takes place after Sept. 30. These costs will be invoiced and included in FY 2004.

In order to facilitate uniform reporting, please indicate the accrual estimate for each contract listed on the attached form. If you have a contract that meets the criteria listed above, but is not listed, please add it to the form. If separate invoices will be submitted for multiple performance periods on a contract, please provide an estimate for each individual invoice. For example, if you anticipate submitting an invoice for the month of August 2003 and an invoice for September 2003, list each of these performance periods and the corresponding estimate of the invoice amount. The performance period for an invoice is the period of time when the invoiced work was performed. Accurately indicating the performance period will allow BPA to match the accrual estimate to the actual invoice when it is submitted.

Please include in your accrual estimate all of the costs that you anticipate will be invoiced to

BPA for work occurring before Sept. 30th, including appropriate indirect costs and any subcontractor costs. Please be as accurate as possible in making the accrual estimate. Failure to accurately capture year-end accruals will have a detrimental impact on the Fish & Wildlife program. Under-estimating the accrual amount could result in the necessity of using FY 2004 funds to pay for work accomplished in FY 2003. Over-estimating the accrual amount could result in improperly tying up FY 2003 funds for your project that could be used by other projects, undermining the overall program. Not reporting an estimate has the same effect as under-estimating the accrual. The accuracy of your best estimate of the accruals is extremely important, as our auditors (PriceWaterhouseCoopers) will be reviewing these estimates later in the fiscal year.

Remember that your year-end accrual estimate counts against your contract spending cap (Council defined spending limit). If you have a contract with the spending cap clause you will not be allowed to accrue greater than that allowed under the cap. If your contract does not yet have the spending cap clause, we are asking that you make every attempt to not exceed the Council defined spending limit. The Council defined spending limit is the amount used for the spending cap. Each of our F&W contractors contributes to ensuring the F&W Program does not exceed its overall cap of \$139 million. If you anticipate the year-end accrual will result in the spending cap (Council defined spending limit) being exceeded for your contract, please contact your BPA project manager/COTR immediately to resolve this issue.

Please return the completed and signed form to BPA, ATTN: KEWB-4/Accrual Estimates, by September 16, 2003. The form may be faxed to BPA at (503) 230-3049, however we request that the original form still be mailed to BPA. Your attention to detail and cooperation is essential and appreciated. Reports are available at the following location on the BPA website at to assist you in calculating your accrual estimate:

http://www.efw.bpa.gov/cgi-bin/FW/Info_For_Fish_Wildlife_Contractors.cgi

BPA is also considering comments regarding our draft Policy Manual for Fish and Wildlife contracts, available at the website shown above. Comments on the draft Manual are due by September 12. (The comment period has been extended to allow adequate time for comment.)

If you have questions, please contact Tracy Hursh at (503) 230-4532 or Bryan Crawford at (503) 230-5130.

Sincerely,

A handwritten signature in black ink, appearing to read "Scott R. Hampton", written over a horizontal line.

Scott R. Hampton
Manager, Finance, Budget and Information Technology

**Contract Accruals for Work Performed but Not Billed Through September 30, 2003
For Fish and Wildlife Contracts with the Bonneville Power Administration**

**MORROW SOIL & WATR CONSV DIST (HEPPNER)
PO BOX 127
HEPPNER OR 97836**

| Project Number COTR | Contract Number (Release) | Contract Title | Accrual Performance Period | Estimated Accrual Amount |
|--------------------------------|--------------------------------------|---|---------------------------------------|-------------------------------------|
| 200202600 SWAN | 00009569() | 2002-026-00 MORROW COUNTY RIPARIN BUFFERS | | |

I certify that the above services were performed in FY2003 and that an invoice will not be submitted to BPA for payment by September 30, 2003.

All of the following criteria must be met before an accrual may be processed for unbilled contract performance:

1. There must have been actual contract performance (services rendered or goods received) in FY 2003 (October 1, 2002 through September 30, 2003).
2. The invoice will not be received by BPA by close of business on September 30, 2003.

Again, if either of the above criteria is not true, then an accrual should not be reported.

Since All the above conditions have been met, these expenditures should be accrued as FY2003 business.

Signed

Date:



Department of Energy
Bonneville Power Administration
P.O.Box 3621
Portland, Oregon 97208-3621

Environment, Fish and Wildlife

August 15, 2003

In reply refer to: KEWB-4

MONTANA FISH WILDLIFE & PARKS (HELENA)
1420 E 6TH AVE
HELENA MT 59620

As part of our efforts to accurately account for and track the financial performance of fish & wildlife contracts, the Bonneville Power Administration (BPA) is required to report all contract performance that occurs within this fiscal year or earlier (before September 30, 2003), but will not be billed until October 1, 2003 or later. This reporting will assure that we accurately record expenses in the appropriate fiscal year, thus creating clarity between the work accomplished in FY 2003, with applicable expenses, and the work accomplished in FY 2004. This distinction is particularly important in light of BPA's need to closely manage the Fish and Wildlife Program within accrual limits, and the heightened standards for reporting of financial assets and liabilities recommended by our independent auditor, PriceWaterhouseCoopers.

To accurately capture FY 2003 Fish & Wildlife Program costs, BPA is requesting your assistance in identifying a detailed listing of all contract work and expenses that meet the following criteria. Note that **both** of the following criteria must be met before an accrual may be processed for unbilled contract performance:

1. There must have been actual contract performance (services rendered or goods received) in FY 2003 or earlier (prior to September 30, 2003).
2. The invoice for the contract performance in question will not be received by BPA before the close of business on September 30, 2003. The work will be invoiced in the first months of FY 2004.

Again, if either of the above criteria is not true, then an accrual should not be reported. Do not double count expenses by including costs in the accrual estimate that have already been billed to BPA or will be before Sept. 30th, or including expenses for work that takes place after Sept. 30. These costs will be invoiced and included in FY 2004.

In order to facilitate uniform reporting, please indicate the accrual estimate for each contract listed on the attached form. If you have a contract that meets the criteria listed above, but is not listed, please add it to the form. If separate invoices will be submitted for multiple performance periods on a contract, please provide an estimate for each individual invoice. For example, if you anticipate submitting an invoice for the month of August 2003 and an invoice for September 2003, list each of these performance periods and the corresponding estimate of the invoice amount. The performance period for an invoice is the period of time when the invoiced work was performed. Accurately indicating the performance period will allow BPA to match the accrual estimate to the actual invoice when it is submitted.

Please include in your accrual estimate all of the costs that you anticipate will be invoiced to

BPA for work occurring before Sept. 30th, including appropriate indirect costs and any subcontractor costs. Please be as accurate as possible in making the accrual estimate. Failure to accurately capture year-end accruals will have a detrimental impact on the Fish & Wildlife program. Under-estimating the accrual amount could result in the necessity of using FY 2004 funds to pay for work accomplished in FY 2003. Over-estimating the accrual amount could result in improperly tying up FY 2003 funds for your project that could be used by other projects, undermining the overall program. Not reporting an estimate has the same effect as under-estimating the accrual. The accuracy of your best estimate of the accruals is extremely important, as our auditors (PriceWaterhouseCoopers) will be reviewing these estimates later in the fiscal year.

Remember that your year-end accrual estimate counts against your contract spending cap (Council defined spending limit). If you have a contract with the spending cap clause you will not be allowed to accrue greater than that allowed under the cap. If your contract does not yet have the spending cap clause, we are asking that you make every attempt to not exceed the Council defined spending limit. The Council defined spending limit is the amount used for the spending cap. Each of our F&W contractors contributes to ensuring the F&W Program does not exceed its overall cap of \$139 million. If you anticipate the year-end accrual will result in the spending cap (Council defined spending limit) being exceeded for your contract, please contact your BPA project manager/COTR immediately to resolve this issue.

Please return the completed and signed form to BPA, ATTN: KEWB-4/Accrual Estimates, by September 16, 2003. The form may be faxed to BPA at (503) 230-3049, however we request that the original form still be mailed to BPA. Your attention to detail and cooperation is essential and appreciated. Reports are available at the following location on the BPA website at to assist you in calculating your accrual estimate:

http://www.efw.bpa.gov/cgi-bin/FW/Info_For_Fish_Wildlife_Contractors.cgi

BPA is also considering comments regarding our draft Policy Manual for Fish and Wildlife contracts, available at the website shown above. Comments on the draft Manual are due by September 12. (The comment period has been extended to allow adequate time for comment.)

If you have questions, please contact Tracy Hursh at (503) 230-4532 or Bryan Crawford at (503) 230-5130.

Sincerely,

A handwritten signature in black ink, appearing to read "Scott R. Hampton", written over a horizontal line.

Scott R. Hampton
Manager, Finance, Budget and Information Technology

**Contract Accruals for Work Performed but Not Billed Through September 30, 2003
For Fish and Wildlife Contracts with the Bonneville Power Administration**

**MONTANA FISH WILDLIFE & PARKS (HELENA)
1420 E 6TH AVE
HELENA MT 59620
Phone: (406) 755-5505**

| Project Number COTR | Contract Number (Release) | Contract Title | Accrual Performance Period | Estimated Accrual Amount |
|-----------------------|---------------------------|---|----------------------------|--------------------------|
| 199500400 MORINAKA | 00006294() | 1995-04-0 LIBBY MITIGATION IMPLEMENTATION | | |
| 199101903 MORINAKA | 00005043() | 1991-19-3 HUNGRY HORSE DAM FISHERIES MITIGATION-HABITAT IMPROVEME | | |

I certify that the above services were performed in FY2003 and that an invoice will not be submitted to BPA for payment by September 30, 2003.

All of the following criteria must be met before an accrual may be processed for unbilled contract performance:

1. There must have been actual contract performance (services rendered or goods received) in FY 2003 (October 1, 2002 through September 30, 2003).
2. The invoice will not be received by BPA by close of business on September 30, 2003.

Again, if either of the above criteria is not true, then an accrual should not be reported.

Since All the above conditions have been met, these expenditures should be accrued as FY2003 business.

Signed

Date:



Department of Energy
Bonneville Power Administration
P.O.Box 3621
Portland, Oregon 97208-3621

Environment, Fish and Wildlife

August 15, 2003

In reply refer to: KEWB-4

MONTANA NATURAL HERITAGE PROG (MT NATURAL HERITAGE)
1515 E SIXTH AVE
HELENA MT 59620

As part of our efforts to accurately account for and track the financial performance of fish & wildlife contracts, the Bonneville Power Administration (BPA) is required to report all contract performance that occurs within this fiscal year or earlier (before September 30, 2003), but will not be billed until October 1, 2003 or later. This reporting will assure that we accurately record expenses in the appropriate fiscal year, thus creating clarity between the work accomplished in FY 2003, with applicable expenses, and the work accomplished in FY 2004. This distinction is particularly important in light of BPA's need to closely manage the Fish and Wildlife Program within accrual limits, and the heightened standards for reporting of financial assets and liabilities recommended by our independent auditor, PriceWaterhouseCoopers.

To accurately capture FY 2003 Fish & Wildlife Program costs, BPA is requesting your assistance in identifying a detailed listing of all contract work and expenses that meet the following criteria. Note that **both** of the following criteria must be met before an accrual may be processed for unbilled contract performance:

1. There must have been actual contract performance (services rendered or goods received) in FY 2003 or earlier (prior to September 30, 2003).
2. The invoice for the contract performance in question will not be received by BPA before the close of business on September 30, 2003. The work will be invoiced in the first months of FY 2004.

Again, if either of the above criteria is not true, then an accrual should not be reported. Do not double count expenses by including costs in the accrual estimate that have already been billed to BPA or will be before Sept. 30th, or including expenses for work that takes place after Sept. 30. These costs will be invoiced and included in FY 2004.

In order to facilitate uniform reporting, please indicate the accrual estimate for each contract listed on the attached form. If you have a contract that meets the criteria listed above, but is not listed, please add it to the form. If separate invoices will be submitted for multiple performance periods on a contract, please provide an estimate for each individual invoice. For example, if you anticipate submitting an invoice for the month of August 2003 and an invoice for September 2003, list each of these performance periods and the corresponding estimate of the invoice amount. The performance period for an invoice is the period of time when the invoiced work was performed. Accurately indicating the performance period will allow BPA to match the accrual estimate to the actual invoice when it is submitted.

Please include in your accrual estimate all of the costs that you anticipate will be invoiced to

BPA for work occurring before Sept. 30th, including appropriate indirect costs and any subcontractor costs. Please be as accurate as possible in making the accrual estimate. Failure to accurately capture year-end accruals will have a detrimental impact on the Fish & Wildlife program. Under-estimating the accrual amount could result in the necessity of using FY 2004 funds to pay for work accomplished in FY 2003. Over-estimating the accrual amount could result in improperly tying up FY 2003 funds for your project that could be used by other projects, undermining the overall program. Not reporting an estimate has the same effect as under-estimating the accrual. The accuracy of your best estimate of the accruals is extremely important, as our auditors (PriceWaterhouseCoopers) will be reviewing these estimates later in the fiscal year.

Remember that your year-end accrual estimate counts against your contract spending cap (Council defined spending limit). If you have a contract with the spending cap clause you will not be allowed to accrue greater than that allowed under the cap. If your contract does not yet have the spending cap clause, we are asking that you make every attempt to not exceed the Council defined spending limit. The Council defined spending limit is the amount used for the spending cap. Each of our F&W contractors contributes to ensuring the F&W Program does not exceed its overall cap of \$139 million. If you anticipate the year-end accrual will result in the spending cap (Council defined spending limit) being exceeded for your contract, please contact your BPA project manager/COTR immediately to resolve this issue.

Please return the completed and signed form to BPA, ATTN: KEWB-4/Accrual Estimates, by September 16, 2003. The form may be faxed to BPA at (503) 230-3049, however we request that the original form still be mailed to BPA. Your attention to detail and cooperation is essential and appreciated. Reports are available at the following location on the BPA website at to assist you in calculating your accrual estimate:

http://www.efw.bpa.gov/cgi-bin/FW/Info_For_Fish_Wildlife_Contractors.cgi

BPA is also considering comments regarding our draft Policy Manual for Fish and Wildlife contracts, available at the website shown above. Comments on the draft Manual are due by September 12. (The comment period has been extended to allow adequate time for comment.)

If you have questions, please contact Tracy Hursh at (503) 230-4532 or Bryan Crawford at (503) 230-5130.

Sincerely,

A handwritten signature in black ink, appearing to read "Scott R. Hampton", written over a horizontal line.

Scott R. Hampton
Manager, Finance, Budget and Information Technology

**Contract Accruals for Work Performed but Not Billed Through September 30, 2003
For Fish and Wildlife Contracts with the Bonneville Power Administration**

**MONTANA NATURAL HERITAGE PROG (MT NATURAL HERITAGE)
1515 E SIXTH AVE
HELENA MT 59620
Phone: (406) 444-0914**

| Project Number COTR | Contract Number (Release) | Contract Title | Accrual Performance Period | Estimated Accrual Amount |
|--------------------------------|--------------------------------------|----------------------------------|---------------------------------------|-------------------------------------|
| 199801100 PANSKY | 00009146() | MONTANA NATURAL HERITAGE PROGRAM | | |

I certify that the above services were performed in FY2003 and that an invoice will not be submitted to BPA for payment by September 30, 2003.

All of the following criteria must be met before an accrual may be processed for unbilled contract performance:

1. There must have been actual contract performance (services rendered or goods received) in FY 2003 (October 1, 2002 through September 30, 2003).
2. The invoice will not be received by BPA by close of business on September 30, 2003.

Again, if either of the above criteria is not true, then an accrual should not be reported.

Since All the above conditions have been met, these expenditures should be accrued as FY2003 business.

Signed

Date:



Department of Energy
Bonneville Power Administration
P.O.Box 3621
Portland, Oregon 97208-3621

Environment, Fish and Wildlife

August 15, 2003

In reply refer to: KEWB-4

NATIONAL FISH & WILDLIFE FOUNDATION (PORTLAND)
806 SW BROADWAY #750
PORTLAND OR 97205
Attn: KRYSZYNA WOLNIAKOWSKI

As part of our efforts to accurately account for and track the financial performance of fish & wildlife contracts, the Bonneville Power Administration (BPA) is required to report all contract performance that occurs within this fiscal year or earlier (before September 30, 2003), but will not be billed until October 1, 2003 or later. This reporting will assure that we accurately record expenses in the appropriate fiscal year, thus creating clarity between the work accomplished in FY 2003, with applicable expenses, and the work accomplished in FY 2004. This distinction is particularly important in light of BPA's need to closely manage the Fish and Wildlife Program within accrual limits, and the heightened standards for reporting of financial assets and liabilities recommended by our independent auditor, PriceWaterhouseCoopers.

To accurately capture FY 2003 Fish & Wildlife Program costs, BPA is requesting your assistance in identifying a detailed listing of all contract work and expenses that meet the following criteria. Note that **both** of the following criteria must be met before an accrual may be processed for unbilled contract performance:

1. There must have been actual contract performance (services rendered or goods received) in FY 2003 or earlier (prior to September 30, 2003).
2. The invoice for the contract performance in question will not be received by BPA before the close of business on September 30, 2003. The work will be invoiced in the first months of FY 2004.

Again, if either of the above criteria is not true, then an accrual should not be reported. Do not double count expenses by including costs in the accrual estimate that have already been billed to BPA or will be before Sept. 30th, or including expenses for work that takes place after Sept. 30. These costs will be invoiced and included in FY 2004.

In order to facilitate uniform reporting, please indicate the accrual estimate for each contract listed on the attached form. If you have a contract that meets the criteria listed above, but is not listed, please add it to the form. If separate invoices will be submitted for multiple performance periods on a contract, please provide an estimate for each individual invoice. For example, if you anticipate submitting an invoice for the month of August 2003 and an invoice for September 2003, list each of these performance periods and the corresponding estimate of the invoice amount. The performance period for an invoice is the period of time when the invoiced work was performed. Accurately indicating the performance period will allow BPA to match the accrual estimate to the actual invoice when it is submitted.

Please include in your accrual estimate all of the costs that you anticipate will be invoiced to

BPA for work occurring before Sept. 30th, including appropriate indirect costs and any subcontractor costs. Please be as accurate as possible in making the accrual estimate. Failure to accurately capture year-end accruals will have a detrimental impact on the Fish & Wildlife program. Under-estimating the accrual amount could result in the necessity of using FY 2004 funds to pay for work accomplished in FY 2003. Over-estimating the accrual amount could result in improperly tying up FY 2003 funds for your project that could be used by other projects, undermining the overall program. Not reporting an estimate has the same effect as under-estimating the accrual. The accuracy of your best estimate of the accruals is extremely important, as our auditors (PriceWaterhouseCoopers) will be reviewing these estimates later in the fiscal year.

Remember that your year-end accrual estimate counts against your contract spending cap (Council defined spending limit). If you have a contract with the spending cap clause you will not be allowed to accrue greater than that allowed under the cap. If your contract does not yet have the spending cap clause, we are asking that you make every attempt to not exceed the Council defined spending limit. The Council defined spending limit is the amount used for the spending cap. Each of our F&W contractors contributes to ensuring the F&W Program does not exceed its overall cap of \$139 million. If you anticipate the year-end accrual will result in the spending cap (Council defined spending limit) being exceeded for your contract, please contact your BPA project manager/COTR immediately to resolve this issue.

Please return the completed and signed form to BPA, ATTN: KEWB-4/Accrual Estimates, by September 16, 2003. The form may be faxed to BPA at (503) 230-3049, however we request that the original form still be mailed to BPA. Your attention to detail and cooperation is essential and appreciated. Reports are available at the following location on the BPA website at to assist you in calculating your accrual estimate:

http://www.efw.bpa.gov/cgi-bin/FW/Info_For_Fish_Wildlife_Contractors.cgi

BPA is also considering comments regarding our draft Policy Manual for Fish and Wildlife contracts, available at the website shown above. Comments on the draft Manual are due by September 12. (The comment period has been extended to allow adequate time for comment.)

If you have questions, please contact Tracy Hursh at (503) 230-4532 or Bryan Crawford at (503) 230-5130.

Sincerely,

A handwritten signature in black ink, appearing to read "Scott R. Hampton", written over a horizontal line.

Scott R. Hampton
Manager, Finance, Budget and Information Technology

**Contract Accruals for Work Performed but Not Billed Through September 30, 2003
For Fish and Wildlife Contracts with the Bonneville Power Administration**

**NATIONAL FISH & WILDLIFE FOUNDATION (PORTLAND)
806 SW BROADWAY #750
PORTLAND OR 97205
Attn: KRISTYNA WOLNIAKOWSKI**

Phone: (503) 417-8700 FAX: (503) 417-8787

| Project Number COTR | Contract Number (Release) | Contract Title | Accrual Performance Period | Estimated Accrual Amount |
|--------------------------------|--------------------------------------|---|---|---|
| 200201300 FUREY | 00012453() | 2002-013-00 COLUMBIA BASIN WATER TRANSCTION PROGRAM | | |

I certify that the above services were performed in FY2003 and that an invoice will not be submitted to BPA for payment by September 30, 2003.

All of the following criteria must be met before an accrual may be processed for unbilled contract performance:

1. There must have been actual contract performance (services rendered or goods received) in FY 2003 (October 1, 2002 through September 30, 2003).
2. The invoice will not be received by BPA by close of business on September 30, 2003.

Again, if either of the above criteria is not true, then an accrual should not be reported.

Since All the above conditions have been met, these expenditures should be accrued as FY2003 business.

Signed

Date:



Department of Energy
Bonneville Power Administration
P.O.Box 3621
Portland, Oregon 97208-3621

Environment, Fish and Wildlife

August 15, 2003

In reply refer to: KEWB-4

NATIONAL MARINE FISHERIES SVC (COASTAL ZONE & ESTUARIES STU.)
NW FISHERIES CENTER
2725 MONTLAKE BLVD E
SEATTLE WA 98112

As part of our efforts to accurately account for and track the financial performance of fish & wildlife contracts, the Bonneville Power Administration (BPA) is required to report all contract performance that occurs within this fiscal year or earlier (before September 30, 2003), but will not be billed until October 1, 2003 or later. This reporting will assure that we accurately record expenses in the appropriate fiscal year, thus creating clarity between the work accomplished in FY 2003, with applicable expenses, and the work accomplished in FY 2004. This distinction is particularly important in light of BPA's need to closely manage the Fish and Wildlife Program within accrual limits, and the heightened standards for reporting of financial assets and liabilities recommended by our independent auditor, PriceWaterhouseCoopers.

To accurately capture FY 2003 Fish & Wildlife Program costs, BPA is requesting your assistance in identifying a detailed listing of all contract work and expenses that meet the following criteria. Note that **both** of the following criteria must be met before an accrual may be processed for unbilled contract performance:

1. There must have been actual contract performance (services rendered or goods received) in FY 2003 or earlier (prior to September 30, 2003).
2. The invoice for the contract performance in question will not be received by BPA before the close of business on September 30, 2003. The work will be invoiced in the first months of FY 2004.

Again, if either of the above criteria is not true, then an accrual should not be reported. Do not double count expenses by including costs in the accrual estimate that have already been billed to BPA or will be before Sept. 30th, or including expenses for work that takes place after Sept. 30. These costs will be invoiced and included in FY 2004.

In order to facilitate uniform reporting, please indicate the accrual estimate for each contract listed on the attached form. If you have a contract that meets the criteria listed above, but is not listed, please add it to the form. If separate invoices will be submitted for multiple performance periods on a contract, please provide an estimate for each individual invoice. For example, if you anticipate submitting an invoice for the month of August 2003 and an invoice for September 2003, list each of these performance periods and the corresponding estimate of the invoice amount. The performance period for an invoice is the period of time when the invoiced work was performed. Accurately indicating the performance period will allow BPA to match the accrual estimate to the actual invoice when it is submitted.

Please include in your accrual estimate all of the costs that you anticipate will be invoiced to

BPA for work occurring before Sept. 30th, including appropriate indirect costs and any subcontractor costs. Please be as accurate as possible in making the accrual estimate. Failure to accurately capture year-end accruals will have a detrimental impact on the Fish & Wildlife program. Under-estimating the accrual amount could result in the necessity of using FY 2004 funds to pay for work accomplished in FY 2003. Over-estimating the accrual amount could result in improperly tying up FY 2003 funds for your project that could be used by other projects, undermining the overall program. Not reporting an estimate has the same effect as under-estimating the accrual. The accuracy of your best estimate of the accruals is extremely important, as our auditors (PriceWaterhouseCoopers) will be reviewing these estimates later in the fiscal year.

Remember that your year-end accrual estimate counts against your contract spending cap (Council defined spending limit). If you have a contract with the spending cap clause you will not be allowed to accrue greater than that allowed under the cap. If your contract does not yet have the spending cap clause, we are asking that you make every attempt to not exceed the Council defined spending limit. The Council defined spending limit is the amount used for the spending cap. Each of our F&W contractors contributes to ensuring the F&W Program does not exceed its overall cap of \$139 million. If you anticipate the year-end accrual will result in the spending cap (Council defined spending limit) being exceeded for your contract, please contact your BPA project manager/COTR immediately to resolve this issue.

Please return the completed and signed form to BPA, ATTN: KEWB-4/Accrual Estimates, by September 16, 2003. The form may be faxed to BPA at (503) 230-3049, however we request that the original form still be mailed to BPA. Your attention to detail and cooperation is essential and appreciated. Reports are available at the following location on the BPA website at to assist you in calculating your accrual estimate:

http://www.efw.bpa.gov/cgi-bin/FW/Info_For_Fish_Wildlife_Contractors.cgi

BPA is also considering comments regarding our draft Policy Manual for Fish and Wildlife contracts, available at the website shown above. Comments on the draft Manual are due by September 12. (The comment period has been extended to allow adequate time for comment.)

If you have questions, please contact Tracy Hursh at (503) 230-4532 or Bryan Crawford at (503) 230-5130.

Sincerely,

A handwritten signature in black ink, appearing to read "Scott R. Hampton", written over a horizontal line.

Scott R. Hampton
Manager, Finance, Budget and Information Technology

**Contract Accruals for Work Performed but Not Billed Through September 30, 2003
For Fish and Wildlife Contracts with the Bonneville Power Administration**

**NATIONAL MARINE FISHERIES SVC (COASTAL ZONE & ESTUARIES STU.)
NW FISHERIES CENTER
2725 MONTLAKE BLVD E
SEATTLE WA 98112**

| Project Number COTR | Contract Number (Release) | Contract Title | Accrual Performance Period | Estimated Accrual Amount |
|--------------------------------|--------------------------------------|---|---|---|
| 199606700 BAESLER | 00004662() | 1996-067 MANCHESTER SPRING CHINOOK CAPTIVE BROODSTOCK | | |
| 200203100 DOCHERTY | 00009556() | 2002-031-00 GROWTH RATE MODULATION IN SPRING CHINOOK SALMON SUP | | |
| 198909600 RALSTON | 00005947() | 1989-096-00 GENETIC M&E PROGRAM FOR SUPPLEMENTED SALMON & STEELH | | |
| 200105500 LOFY | 00007621() | 2001-055-00 NUTRIENT ENHANCEMENT STUDIES - NMFS | | |
| 200104700 BAESLER | 00005949() | 2001-047-00 REINTRODUCTION SUCCESS OF STEELHEAD | | |
| 199202200 DOCHERTY | 00005943() | 1992-022-00 PHYSIOLOGICAL ASSESS. & BEHAVIORAL INTERACTION OF SAL | | |
| 199305600 RALSTON | 00005227() | 1993-056-00 RESEARCH ON CAPTIVITY BROODSTOCK PROGRAMS FOR SAL. | | |
| 199801400 ZELINSKY | 00004661() | 1998-014-00 OCEAN SURVIVAL OF SALMONIDS | | |
| 199302900 PICCININI | 00004922() | 1993-029-00 SURVIVAL ESTIMATES FOR THE PASSAGE OF JUVENILE SAL. | | |
| 199102800 DOCHERTY | 00005619() | 1991-028-00 PIT TAGGING WILD CHINOOK | | |
| 200100300 FODREA | 00013411() | 2001-003-00 ADULT PIT DETECTOR INSTALLATIONS | | |
| 198331900 FODREA | 00005289() | 1983-319-00 NEW MARKING & MONITORING TECHNIQUES FOR FISH | | |
| 199105500 BAESLER | 00004768() | 1991-055-00 NATURES REARING ENHANCEMENT SYSTEMS PROJECT | | |

I certify that the above services were performed in FY2003 and that an invoice will not be submitted to BPA for payment by September 30, 2003.

All of the following criteria must be met before an accrual may be processed for unbilled contract performance:

1. There must have been actual contract performance (services rendered or goods received) in FY 2003 (October 1, 2002 through September 30, 2003).
2. The invoice will not be received by BPA by close of business on September 30, 2003.

Again, if either of the above criteria is not true, then an accrual should not be reported.

Since All the above conditions have been met, these expenditures should be accrued as FY2003 business.

Signed

Date:



Department of Energy
Bonneville Power Administration
P.O.Box 3621
Portland, Oregon 97208-3621

Environment, Fish and Wildlife

August 15, 2003

In reply refer to: KEWB-4

NATIONAL MARINE FISHERIES SVC (NATIONAL MARINE FISH)
911 NE 11TH AVE #620
PORTLAND OR 97232

As part of our efforts to accurately account for and track the financial performance of fish & wildlife contracts, the Bonneville Power Administration (BPA) is required to report all contract performance that occurs within this fiscal year or earlier (before September 30, 2003), but will not be billed until October 1, 2003 or later. This reporting will assure that we accurately record expenses in the appropriate fiscal year, thus creating clarity between the work accomplished in FY 2003, with applicable expenses, and the work accomplished in FY 2004. This distinction is particularly important in light of BPA's need to closely manage the Fish and Wildlife Program within accrual limits, and the heightened standards for reporting of financial assets and liabilities recommended by our independent auditor, PriceWaterhouseCoopers.

To accurately capture FY 2003 Fish & Wildlife Program costs, BPA is requesting your assistance in identifying a detailed listing of all contract work and expenses that meet the following criteria. Note that **both** of the following criteria must be met before an accrual may be processed for unbilled contract performance:

1. There must have been actual contract performance (services rendered or goods received) in FY 2003 or earlier (prior to September 30, 2003).
2. The invoice for the contract performance in question will not be received by BPA before the close of business on September 30, 2003. The work will be invoiced in the first months of FY 2004.

Again, if either of the above criteria is not true, then an accrual should not be reported. Do not double count expenses by including costs in the accrual estimate that have already been billed to BPA or will be before Sept. 30th, or including expenses for work that takes place after Sept. 30. These costs will be invoiced and included in FY 2004.

In order to facilitate uniform reporting, please indicate the accrual estimate for each contract listed on the attached form. If you have a contract that meets the criteria listed above, but is not listed, please add it to the form. If separate invoices will be submitted for multiple performance periods on a contract, please provide an estimate for each individual invoice. For example, if you anticipate submitting an invoice for the month of August 2003 and an invoice for September 2003, list each of these performance periods and the corresponding estimate of the invoice amount. The performance period for an invoice is the period of time when the invoiced work was performed. Accurately indicating the performance period will allow BPA to match the accrual estimate to the actual invoice when it is submitted.

Please include in your accrual estimate all of the costs that you anticipate will be invoiced to

BPA for work occurring before Sept. 30th, including appropriate indirect costs and any subcontractor costs. Please be as accurate as possible in making the accrual estimate. Failure to accurately capture year-end accruals will have a detrimental impact on the Fish & Wildlife program. Under-estimating the accrual amount could result in the necessity of using FY 2004 funds to pay for work accomplished in FY 2003. Over-estimating the accrual amount could result in improperly tying up FY 2003 funds for your project that could be used by other projects, undermining the overall program. Not reporting an estimate has the same effect as under-estimating the accrual. The accuracy of your best estimate of the accruals is extremely important, as our auditors (PriceWaterhouseCoopers) will be reviewing these estimates later in the fiscal year.

Remember that your year-end accrual estimate counts against your contract spending cap (Council defined spending limit). If you have a contract with the spending cap clause you will not be allowed to accrue greater than that allowed under the cap. If your contract does not yet have the spending cap clause, we are asking that you make every attempt to not exceed the Council defined spending limit. The Council defined spending limit is the amount used for the spending cap. Each of our F&W contractors contributes to ensuring the F&W Program does not exceed its overall cap of \$139 million. If you anticipate the year-end accrual will result in the spending cap (Council defined spending limit) being exceeded for your contract, please contact your BPA project manager/COTR immediately to resolve this issue.

Please return the completed and signed form to BPA, ATTN: KEWB-4/Accrual Estimates, by September 16, 2003. The form may be faxed to BPA at (503) 230-3049, however we request that the original form still be mailed to BPA. Your attention to detail and cooperation is essential and appreciated. Reports are available at the following location on the BPA website at to assist you in calculating your accrual estimate:

http://www.efw.bpa.gov/cgi-bin/FW/Info_For_Fish_Wildlife_Contractors.cgi

BPA is also considering comments regarding our draft Policy Manual for Fish and Wildlife contracts, available at the website shown above. Comments on the draft Manual are due by September 12. (The comment period has been extended to allow adequate time for comment.)

If you have questions, please contact Tracy Hursh at (503) 230-4532 or Bryan Crawford at (503) 230-5130.

Sincerely,

A handwritten signature in black ink, appearing to read "Scott R. Hampton", written over a horizontal line.

Scott R. Hampton
Manager, Finance, Budget and Information Technology

**Contract Accruals for Work Performed but Not Billed Through September 30, 2003
For Fish and Wildlife Contracts with the Bonneville Power Administration**

**NATIONAL MARINE FISHERIES SVC (NATIONAL MARINE FISH)
911 NE 11TH AVE #620
PORTLAND OR 97232
Phone: (503) 429-6152**

| Project Number COTR | Contract Number (Release) | Contract Title | Accrual Performance Period | Estimated Accrual Amount |
|--------------------------------|--------------------------------------|---|---|---|
| 199204000 RALSTON | 00004664() | 1992-040-00 REDFISH LAKE SOCKEYE SALMON CAPTIVE BROODSTOCK REARIN | | |

I certify that the above services were performed in FY2003 and that an invoice will not be submitted to BPA for payment by September 30, 2003.

All of the following criteria must be met before an accrual may be processed for unbilled contract performance:

1. There must have been actual contract performance (services rendered or goods received) in FY 2003 (October 1, 2002 through September 30, 2003).
2. The invoice will not be received by BPA by close of business on September 30, 2003.

Again, if either of the above criteria is not true, then an accrual should not be reported.

Since All the above conditions have been met, these expenditures should be accrued as FY2003 business.

Signed

Date:



Department of Energy
Bonneville Power Administration
P.O.Box 3621
Portland, Oregon 97208-3621

Environment, Fish and Wildlife

August 15, 2003

In reply refer to: KEWB-4

NATURE CONSERVANCY (PORTLAND)
821 SE 14TH AVE
PORTLAND OR 97214

As part of our efforts to accurately account for and track the financial performance of fish & wildlife contracts, the Bonneville Power Administration (BPA) is required to report all contract performance that occurs within this fiscal year or earlier (before September 30, 2003), but will not be billed until October 1, 2003 or later. This reporting will assure that we accurately record expenses in the appropriate fiscal year, thus creating clarity between the work accomplished in FY 2003, with applicable expenses, and the work accomplished in FY 2004. This distinction is particularly important in light of BPA's need to closely manage the Fish and Wildlife Program within accrual limits, and the heightened standards for reporting of financial assets and liabilities recommended by our independent auditor, PriceWaterhouseCoopers.

To accurately capture FY 2003 Fish & Wildlife Program costs, BPA is requesting your assistance in identifying a detailed listing of all contract work and expenses that meet the following criteria. Note that **both** of the following criteria must be met before an accrual may be processed for unbilled contract performance:

1. There must have been actual contract performance (services rendered or goods received) in FY 2003 or earlier (prior to September 30, 2003).
2. The invoice for the contract performance in question will not be received by BPA before the close of business on September 30, 2003. The work will be invoiced in the first months of FY 2004.

Again, if either of the above criteria is not true, then an accrual should not be reported. Do not double count expenses by including costs in the accrual estimate that have already been billed to BPA or will be before Sept. 30th, or including expenses for work that takes place after Sept. 30. These costs will be invoiced and included in FY 2004.

In order to facilitate uniform reporting, please indicate the accrual estimate for each contract listed on the attached form. If you have a contract that meets the criteria listed above, but is not listed, please add it to the form. If separate invoices will be submitted for multiple performance periods on a contract, please provide an estimate for each individual invoice. For example, if you anticipate submitting an invoice for the month of August 2003 and an invoice for September 2003, list each of these performance periods and the corresponding estimate of the invoice amount. The performance period for an invoice is the period of time when the invoiced work was performed. Accurately indicating the performance period will allow BPA to match the accrual estimate to the actual invoice when it is submitted.

Please include in your accrual estimate all of the costs that you anticipate will be invoiced to

BPA for work occurring before Sept. 30th, including appropriate indirect costs and any subcontractor costs. Please be as accurate as possible in making the accrual estimate. Failure to accurately capture year-end accruals will have a detrimental impact on the Fish & Wildlife program. Under-estimating the accrual amount could result in the necessity of using FY 2004 funds to pay for work accomplished in FY 2003. Over-estimating the accrual amount could result in improperly tying up FY 2003 funds for your project that could be used by other projects, undermining the overall program. Not reporting an estimate has the same effect as under-estimating the accrual. The accuracy of your best estimate of the accruals is extremely important, as our auditors (PriceWaterhouseCoopers) will be reviewing these estimates later in the fiscal year.

Remember that your year-end accrual estimate counts against your contract spending cap (Council defined spending limit). If you have a contract with the spending cap clause you will not be allowed to accrue greater than that allowed under the cap. If your contract does not yet have the spending cap clause, we are asking that you make every attempt to not exceed the Council defined spending limit. The Council defined spending limit is the amount used for the spending cap. Each of our F&W contractors contributes to ensuring the F&W Program does not exceed its overall cap of \$139 million. If you anticipate the year-end accrual will result in the spending cap (Council defined spending limit) being exceeded for your contract, please contact your BPA project manager/COTR immediately to resolve this issue.

Please return the completed and signed form to BPA, ATTN: KEWB-4/Accrual Estimates, by September 16, 2003. The form may be faxed to BPA at (503) 230-3049, however we request that the original form still be mailed to BPA. Your attention to detail and cooperation is essential and appreciated. Reports are available at the following location on the BPA website at to assist you in calculating your accrual estimate:

http://www.efw.bpa.gov/cgi-bin/FW/Info_For_Fish_Wildlife_Contractors.cgi

BPA is also considering comments regarding our draft Policy Manual for Fish and Wildlife contracts, available at the website shown above. Comments on the draft Manual are due by September 12. (The comment period has been extended to allow adequate time for comment.)

If you have questions, please contact Tracy Hursh at (503) 230-4532 or Bryan Crawford at (503) 230-5130.

Sincerely,

A handwritten signature in black ink, appearing to read "Scott R. Hampton", with a long horizontal line extending to the left.

Scott R. Hampton
Manager, Finance, Budget and Information Technology

**Contract Accruals for Work Performed but Not Billed Through September 30, 2003
For Fish and Wildlife Contracts with the Bonneville Power Administration**

**NATURE CONSERVANCY (PORTLAND)
821 SE 14TH AVE
PORTLAND OR 97214
Phone: (503) 230-1221**

| Project Number COTR | Contract Number (Release) | Contract Title | Accrual Performance Period | Estimated Accrual Amount |
|--------------------------------|--------------------------------------|--|---------------------------------------|-------------------------------------|
| 199205900 CRAIG | 00008609() | 1992-059-00 AMAZON BASIN/WILLOW CREEK PHASE II | | |

I certify that the above services were performed in FY2003 and that an invoice will not be submitted to BPA for payment by September 30, 2003.

All of the following criteria must be met before an accrual may be processed for unbilled contract performance:

1. There must have been actual contract performance (services rendered or goods received) in FY 2003 (October 1, 2002 through September 30, 2003).
2. The invoice will not be received by BPA by close of business on September 30, 2003.

Again, if either of the above criteria is not true, then an accrual should not be reported.

Since All the above conditions have been met, these expenditures should be accrued as FY2003 business.

Signed

Date:



Department of Energy
Bonneville Power Administration
P.O.Box 3621
Portland, Oregon 97208-3621

Environment, Fish and Wildlife

August 15, 2003

In reply refer to: KEWB-4

NATURAL RESOURCES CONSERVATION SERVICE (SPOKANE)
316 W BOONE AVE #450
SPOKANE WA 99201-2348

As part of our efforts to accurately account for and track the financial performance of fish & wildlife contracts, the Bonneville Power Administration (BPA) is required to report all contract performance that occurs within this fiscal year or earlier (before September 30, 2003), but will not be billed until October 1, 2003 or later. This reporting will assure that we accurately record expenses in the appropriate fiscal year, thus creating clarity between the work accomplished in FY 2003, with applicable expenses, and the work accomplished in FY 2004. This distinction is particularly important in light of BPA's need to closely manage the Fish and Wildlife Program within accrual limits, and the heightened standards for reporting of financial assets and liabilities recommended by our independent auditor, PriceWaterhouseCoopers.

To accurately capture FY 2003 Fish & Wildlife Program costs, BPA is requesting your assistance in identifying a detailed listing of all contract work and expenses that meet the following criteria. Note that **both** of the following criteria must be met before an accrual may be processed for unbilled contract performance:

1. There must have been actual contract performance (services rendered or goods received) in FY 2003 or earlier (prior to September 30, 2003).
2. The invoice for the contract performance in question will not be received by BPA before the close of business on September 30, 2003. The work will be invoiced in the first months of FY 2004.

Again, if either of the above criteria is not true, then an accrual should not be reported. Do not double count expenses by including costs in the accrual estimate that have already been billed to BPA or will be before Sept. 30th, or including expenses for work that takes place after Sept. 30. These costs will be invoiced and included in FY 2004.

In order to facilitate uniform reporting, please indicate the accrual estimate for each contract listed on the attached form. If you have a contract that meets the criteria listed above, but is not listed, please add it to the form. If separate invoices will be submitted for multiple performance periods on a contract, please provide an estimate for each individual invoice. For example, if you anticipate submitting an invoice for the month of August 2003 and an invoice for September 2003, list each of these performance periods and the corresponding estimate of the invoice amount. The performance period for an invoice is the period of time when the invoiced work was performed. Accurately indicating the performance period will allow BPA to match the accrual estimate to the actual invoice when it is submitted.

Please include in your accrual estimate all of the costs that you anticipate will be invoiced to

BPA for work occurring before Sept. 30th, including appropriate indirect costs and any subcontractor costs. Please be as accurate as possible in making the accrual estimate. Failure to accurately capture year-end accruals will have a detrimental impact on the Fish & Wildlife program. Under-estimating the accrual amount could result in the necessity of using FY 2004 funds to pay for work accomplished in FY 2003. Over-estimating the accrual amount could result in improperly tying up FY 2003 funds for your project that could be used by other projects, undermining the overall program. Not reporting an estimate has the same effect as under-estimating the accrual. The accuracy of your best estimate of the accruals is extremely important, as our auditors (PriceWaterhouseCoopers) will be reviewing these estimates later in the fiscal year.

Remember that your year-end accrual estimate counts against your contract spending cap (Council defined spending limit). If you have a contract with the spending cap clause you will not be allowed to accrue greater than that allowed under the cap. If your contract does not yet have the spending cap clause, we are asking that you make every attempt to not exceed the Council defined spending limit. The Council defined spending limit is the amount used for the spending cap. Each of our F&W contractors contributes to ensuring the F&W Program does not exceed its overall cap of \$139 million. If you anticipate the year-end accrual will result in the spending cap (Council defined spending limit) being exceeded for your contract, please contact your BPA project manager/COTR immediately to resolve this issue.

Please return the completed and signed form to BPA, ATTN: KEWB-4/Accrual Estimates, by September 16, 2003. The form may be faxed to BPA at (503) 230-3049, however we request that the original form still be mailed to BPA. Your attention to detail and cooperation is essential and appreciated. Reports are available at the following location on the BPA website at to assist you in calculating your accrual estimate:

http://www.efw.bpa.gov/cgi-bin/FW/Info_For_Fish_Wildlife_Contractors.cgi

BPA is also considering comments regarding our draft Policy Manual for Fish and Wildlife contracts, available at the website shown above. Comments on the draft Manual are due by September 12. (The comment period has been extended to allow adequate time for comment.)

If you have questions, please contact Tracy Hursh at (503) 230-4532 or Bryan Crawford at (503) 230-5130.

Sincerely,

A handwritten signature in black ink, appearing to read "Scott R. Hampton", written over a horizontal line.

Scott R. Hampton
Manager, Finance, Budget and Information Technology

**Contract Accruals for Work Performed but Not Billed Through September 30, 2003
For Fish and Wildlife Contracts with the Bonneville Power Administration**

**NATURAL RESOURCES CONSERVATION SERVICE (SPOKANE)
316 W BOONE AVE #450
SPOKANE WA 99201-2348
Phone: (509) 323-2979**

| Project Number COTR | Contract Number (Release) | Contract Title | Accrual Performance Period | Estimated Accrual Amount |
|--------------------------------|--------------------------------------|--------------------------------------|---------------------------------------|-------------------------------------|
| 199604200 HERMESTON | 00006773() | 1996-042-00 OKANOGAN FOCUS WATERSHED | | |
| 199604200 HERMESTON | 00014130() | 1996-042-00 SALMON CREEK NRCS | | |

I certify that the above services were performed in FY2003 and that an invoice will not be submitted to BPA for payment by September 30, 2003.

All of the following criteria must be met before an accrual may be processed for unbilled contract performance:

1. There must have been actual contract performance (services rendered or goods received) in FY 2003 (October 1, 2002 through September 30, 2003).
2. The invoice will not be received by BPA by close of business on September 30, 2003.

Again, if either of the above criteria is not true, then an accrual should not be reported.

Since All the above conditions have been met, these expenditures should be accrued as FY2003 business.

Signed

Date:



Department of Energy
Bonneville Power Administration
P.O.Box 3621
Portland, Oregon 97208-3621

Environment, Fish and Wildlife

August 15, 2003

In reply refer to: KEWB-4

NEZ PERCE TRIBE (LAPWAI)
FISHERIES RESOURCE MANAGEMENT
PO BOX 365
LAPWAI ID 83540

As part of our efforts to accurately account for and track the financial performance of fish & wildlife contracts, the Bonneville Power Administration (BPA) is required to report all contract performance that occurs within this fiscal year or earlier (before September 30, 2003), but will not be billed until October 1, 2003 or later. This reporting will assure that we accurately record expenses in the appropriate fiscal year, thus creating clarity between the work accomplished in FY 2003, with applicable expenses, and the work accomplished in FY 2004. This distinction is particularly important in light of BPA's need to closely manage the Fish and Wildlife Program within accrual limits, and the heightened standards for reporting of financial assets and liabilities recommended by our independent auditor, PriceWaterhouseCoopers.

To accurately capture FY 2003 Fish & Wildlife Program costs, BPA is requesting your assistance in identifying a detailed listing of all contract work and expenses that meet the following criteria. Note that **both** of the following criteria must be met before an accrual may be processed for unbilled contract performance:

1. There must have been actual contract performance (services rendered or goods received) in FY 2003 or earlier (prior to September 30, 2003).
2. The invoice for the contract performance in question will not be received by BPA before the close of business on September 30, 2003. The work will be invoiced in the first months of FY 2004.

Again, if either of the above criteria is not true, then an accrual should not be reported. Do not double count expenses by including costs in the accrual estimate that have already been billed to BPA or will be before Sept. 30th, or including expenses for work that takes place after Sept. 30. These costs will be invoiced and included in FY 2004.

In order to facilitate uniform reporting, please indicate the accrual estimate for each contract listed on the attached form. If you have a contract that meets the criteria listed above, but is not listed, please add it to the form. If separate invoices will be submitted for multiple performance periods on a contract, please provide an estimate for each individual invoice. For example, if you anticipate submitting an invoice for the month of August 2003 and an invoice for September 2003, list each of these performance periods and the corresponding estimate of the invoice amount. The performance period for an invoice is the period of time when the invoiced work was performed. Accurately indicating the performance period will allow BPA to match the accrual estimate to the actual invoice when it is submitted.

Please include in your accrual estimate all of the costs that you anticipate will be invoiced to

BPA for work occurring before Sept. 30th, including appropriate indirect costs and any subcontractor costs. Please be as accurate as possible in making the accrual estimate. Failure to accurately capture year-end accruals will have a detrimental impact on the Fish & Wildlife program. Under-estimating the accrual amount could result in the necessity of using FY 2004 funds to pay for work accomplished in FY 2003. Over-estimating the accrual amount could result in improperly tying up FY 2003 funds for your project that could be used by other projects, undermining the overall program. Not reporting an estimate has the same effect as under-estimating the accrual. The accuracy of your best estimate of the accruals is extremely important, as our auditors (PriceWaterhouseCoopers) will be reviewing these estimates later in the fiscal year.

Remember that your year-end accrual estimate counts against your contract spending cap (Council defined spending limit). If you have a contract with the spending cap clause you will not be allowed to accrue greater than that allowed under the cap. If your contract does not yet have the spending cap clause, we are asking that you make every attempt to not exceed the Council defined spending limit. The Council defined spending limit is the amount used for the spending cap. Each of our F&W contractors contributes to ensuring the F&W Program does not exceed its overall cap of \$139 million. If you anticipate the year-end accrual will result in the spending cap (Council defined spending limit) being exceeded for your contract, please contact your BPA project manager/COTR immediately to resolve this issue.

Please return the completed and signed form to BPA, ATTN: KEWB-4/Accrual Estimates, by September 16, 2003. The form may be faxed to BPA at (503) 230-3049, however we request that the original form still be mailed to BPA. Your attention to detail and cooperation is essential and appreciated. Reports are available at the following location on the BPA website at to assist you in calculating your accrual estimate:

http://www.efw.bpa.gov/cgi-bin/FW/Info_For_Fish_Wildlife_Contractors.cgi

BPA is also considering comments regarding our draft Policy Manual for Fish and Wildlife contracts, available at the website shown above. Comments on the draft Manual are due by September 12. (The comment period has been extended to allow adequate time for comment.)

If you have questions, please contact Tracy Hursh at (503) 230-4532 or Bryan Crawford at (503) 230-5130.

Sincerely,

A handwritten signature in black ink, appearing to read "Scott R. Hampton", written over a horizontal line.

Scott R. Hampton
Manager, Finance, Budget and Information Technology

**Contract Accruals for Work Performed but Not Billed Through September 30, 2003
For Fish and Wildlife Contracts with the Bonneville Power Administration**

**NEZ PERCE TRIBE (LAPWAI)
FISHERIES RESOURCE MANAGEMENT
PO BOX 365
LAPWAI ID 83540
Phone: (208) 843-2253**

| Project Number COTR | Contract Number (Release) | Contract Title | Accrual Performance Period | Estimated Accrual Amount |
|--------------------------------|--------------------------------------|--|---|---|
| 200207200 KEEN | 00011891() | 2002-72 RESTORE & PROTECT RED RIVER WATERSHED | | |
| 200207400 KEEN | 00011900() | 2002-74 CROOKED FORK CREEK TO COLT KILLED ANALYSIS AREA | | |
| 200206800 BEATY | 00013092() | 2002-068-00 EVALUATING STREAM HABITAT | | |
| 199901600 KEEN | 00004557() | 1999-16 PROTECT & RESTORE BIG CANYON CREEK | | |
| 199901700 KEEN | 00004497() | 1999-17 REHABILITATE LAPWAI CREEK | | |
| 199800702 KIRKMAN | 00004277() | 1998-007-02 GRANDE RONDE SUPPLEMENTATION - O&M | | |
| 199800702 KIRKMAN | 00004219() | 1998-7-2 M & E, GRANDE RONDE SUPPLEMENTATION | | |
| 200003400 KEEN | 00004498() | 2000-34 NORTH LOCHSA FACE ANALYSIS AREA WATERSHEDS | | |
| 200003500 KEEN | 00004494() | 2000-35 REHABILITATE NEWSOME CREEK WATERSHED | | |
| 199706000 KEEN | 00007474() | 1997-006-00 CLEARWATER FOCUS WATERSHED | | |
| 199706000 KEEN | 00004499() | 1997-060-00 NPT CLEARWATER FOCUS WATERSHED & IDAHO SOIL CON COM | | |
| 199801004 DOCHERTY | 00004025() | 1998-010-04 M&E OF YEARLING SNAKE RIVER FALL CHINOOK | | |
| 199801005 KIRKMAN | 00004186() | 1998-010-07 CAPT JOHN RAPIDS FALL CHINOOK ACCLIMATION FACILITY | | |
| 200003600 KEEN | 00004271() | 2000-036-00 PROTECT & RESTORE MILL CREEK | | |
| 200005500 RALSTON | 00004501() | 2000-55 F & W CONSERVATION ENFORCEMENT, NEZ PERCE WATERSHEDS | | |
| 199801005 KIRKMAN | 00004235() | 1998-10-5 PITTSBURGH LANDING FALL CHINOOK ACCLIMATION FACILITY | | |
| 199801005 KIRKMAN | 00004297() | 1998-10-8 BIG CANYON FALL CHINOOK ACCLIMATION FACILITY | | |
| 199703800 KIRKMAN | 00004000() | 1997-038-00 LISTED STOCK CHINOOK SALMON GAMETE PRESERVATION | | |
| 199801006 KIRKMAN | 00004523() | 1998-10-6 CAPTIVE BROODSTOCK ARTIFICIAL PROPAGATION | | |
| Project Number COTR | Contract Number (Release) | Contract Title | Accrual Performance Period | Estimated Accrual Amount |
| 199703000 DOCHERTY | 00004600() | 1997-030-00 LISTED STOCK CHINOOK ESCAPEMENT MONITORING | | |
| 199701501 MCCLLOUD | 00004004() | 1997-015-01 IMNAHA RIVER SMOLT MONITORING | | |
| 199700900 SKIDMORE | 00004046() | 1997-009-00 EVALUATE POTENTIAL MEANS OF REBUILDING STURGEON POP. | | |
| 199608000 DEHERRERA | 00004024() | 1996-80-00 NE OREGON WILDLIFE PROJECT | | |
| 199607705 KEEN | 00004936() | 1996-77-5 RESTORE MCCOMAS MEADOWS | | |
| 200200400 GISLASON | 00012383() | 2002-4-1 SAFETY-NET ARTIFICIAL PROPAGATION PROGRAM | | |

| | | | | |
|----------------------|------------|---|--|--|
| 199607703 KEEN | 00004505() | 199607703 PROTECT & RESTORE THE BEAR TO FISHING CREEK WATERSHEDS | | |
| 199607702 KEEN | 00004561() | 1996-77-2 PROTECT AND RESTORE LOLO CREEK WATERSHED | | |
| 199604300 KIRKMAN | 00004393() | 1996-043-00 JOHNSON CREEK ARTIFICIAL PROPAGATION ENHANCEMENT | | |
| 200205400 WELCH | 00011067() | 2002-54 PROTECT & RESTORE ASOTIN CREEK WATERSHED | | |
| 198805301 KIRKMAN | 00004850() | 1988-53-1 GRANDE RONDE/IMNAHA STEELHEAD MASTER PLAN | | |
| 198909802 LOFY | 00004127() | 1989-098-02 SALMON SUPPLEMENTATION STUDIES IN IDAHO RIVERS | | |
| 198805301 KIRKMAN | 00004034() | 1988-053-01 GRANDE RONDE/IMNAHA ENDEMIC SPRING CHINOOK SUPPL PROG | | |
| 198805301 KIRKMAN | 00004042() | 1988-053-01REINTRODUCTION/SUPPLEMENTATION OF COHO SALMON | | |
| 198335003 KIRKMAN | 00004414() | 1983-350-3 NEZ PERCE TRIBAL HATCHERY - M & E | | |
| 198740700 CRAIG | 00005350() | 1987-407-0 DWORSHAK RESERVOIR INVESTIGATIONS | | |
| 199501300 KEEN | 00006699() | 1995-13 NEZ PERCE TROUT PONDS | | |
| 198335000 KIRKMAN | 00004504() | 1983-350-0 NEZ PERCE TRIBAL HATCHERY - O & M | | |
| 198335000 KIRKMAN | 00004035() | 1983-350-00 NEZ PERCE TRIBAL HATCHERY - PLANNING & DESIGN | | |
| 198335000 KIRKMAN | 00004504() | 1983-350-0 NEZ PERCE TRIBAL HATCHERY - O & M | | |

I certify that the above services were performed in FY2003 and that an invoice will not be submitted to BPA for payment by September 30, 2003.

All of the following criteria must be met before an accrual may be processed for unbilled contract performance:

1. There must have been actual contract performance (services rendered or goods received) in FY 2003 (October 1, 2002 through September 30, 2003).
2. The invoice will not be received by BPA by close of business on September 30, 2003.

Again, if either of the above criteria is not true, then an accrual should not be reported.

Since All the above conditions have been met, these expenditures should be accrued as FY2003 business.

Signed

Date:



Department of Energy
Bonneville Power Administration
P.O.Box 3621
Portland, Oregon 97208-3621

Environment, Fish and Wildlife

August 15, 2003

In reply refer to: KEWB-4

NEZ PERCE SOIL & WTR CONSV DIST (LEWISTON)
1630 23RD AVE
SUITE 5
LEWISTON ID 83501

As part of our efforts to accurately account for and track the financial performance of fish & wildlife contracts, the Bonneville Power Administration (BPA) is required to report all contract performance that occurs within this fiscal year or earlier (before September 30, 2003), but will not be billed until October 1, 2003 or later. This reporting will assure that we accurately record expenses in the appropriate fiscal year, thus creating clarity between the work accomplished in FY 2003, with applicable expenses, and the work accomplished in FY 2004. This distinction is particularly important in light of BPA's need to closely manage the Fish and Wildlife Program within accrual limits, and the heightened standards for reporting of financial assets and liabilities recommended by our independent auditor, PriceWaterhouseCoopers.

To accurately capture FY 2003 Fish & Wildlife Program costs, BPA is requesting your assistance in identifying a detailed listing of all contract work and expenses that meet the following criteria. Note that **both** of the following criteria must be met before an accrual may be processed for unbilled contract performance:

1. There must have been actual contract performance (services rendered or goods received) in FY 2003 or earlier (prior to September 30, 2003).
2. The invoice for the contract performance in question will not be received by BPA before the close of business on September 30, 2003. The work will be invoiced in the first months of FY 2004.

Again, if either of the above criteria is not true, then an accrual should not be reported. Do not double count expenses by including costs in the accrual estimate that have already been billed to BPA or will be before Sept. 30th, or including expenses for work that takes place after Sept. 30. These costs will be invoiced and included in FY 2004.

In order to facilitate uniform reporting, please indicate the accrual estimate for each contract listed on the attached form. If you have a contract that meets the criteria listed above, but is not listed, please add it to the form. If separate invoices will be submitted for multiple performance periods on a contract, please provide an estimate for each individual invoice. For example, if you anticipate submitting an invoice for the month of August 2003 and an invoice for September 2003, list each of these performance periods and the corresponding estimate of the invoice amount. The performance period for an invoice is the period of time when the invoiced work was performed. Accurately indicating the performance period will allow BPA to match the accrual estimate to the actual invoice when it is submitted.

Please include in your accrual estimate all of the costs that you anticipate will be invoiced to

BPA for work occurring before Sept. 30th, including appropriate indirect costs and any subcontractor costs. Please be as accurate as possible in making the accrual estimate. Failure to accurately capture year-end accruals will have a detrimental impact on the Fish & Wildlife program. Under-estimating the accrual amount could result in the necessity of using FY 2004 funds to pay for work accomplished in FY 2003. Over-estimating the accrual amount could result in improperly tying up FY 2003 funds for your project that could be used by other projects, undermining the overall program. Not reporting an estimate has the same effect as under-estimating the accrual. The accuracy of your best estimate of the accruals is extremely important, as our auditors (PriceWaterhouseCoopers) will be reviewing these estimates later in the fiscal year.

Remember that your year-end accrual estimate counts against your contract spending cap (Council defined spending limit). If you have a contract with the spending cap clause you will not be allowed to accrue greater than that allowed under the cap. If your contract does not yet have the spending cap clause, we are asking that you make every attempt to not exceed the Council defined spending limit. The Council defined spending limit is the amount used for the spending cap. Each of our F&W contractors contributes to ensuring the F&W Program does not exceed its overall cap of \$139 million. If you anticipate the year-end accrual will result in the spending cap (Council defined spending limit) being exceeded for your contract, please contact your BPA project manager/COTR immediately to resolve this issue.

Please return the completed and signed form to BPA, ATTN: KEWB-4/Accrual Estimates, by September 16, 2003. The form may be faxed to BPA at (503) 230-3049, however we request that the original form still be mailed to BPA. Your attention to detail and cooperation is essential and appreciated. Reports are available at the following location on the BPA website at to assist you in calculating your accrual estimate:

http://www.efw.bpa.gov/cgi-bin/FW/Info_For_Fish_Wildlife_Contractors.cgi

BPA is also considering comments regarding our draft Policy Manual for Fish and Wildlife contracts, available at the website shown above. Comments on the draft Manual are due by September 12. (The comment period has been extended to allow adequate time for comment.)

If you have questions, please contact Tracy Hursh at (503) 230-4532 or Bryan Crawford at (503) 230-5130.

Sincerely,

A handwritten signature in black ink, appearing to read "Scott R. Hampton", written over a horizontal line.

Scott R. Hampton
Manager, Finance, Budget and Information Technology

**Contract Accruals for Work Performed but Not Billed Through September 30, 2003
For Fish and Wildlife Contracts with the Bonneville Power Administration**

**NEZ PERCE SOIL & WTR CONSV DIST (LEWISTON)
1630 23RD AVE
SUITE 5
LEWISTON ID 83501
Phone: (208) 746-9886**

| Project Number COTR | Contract Number (Release) | Contract Title | Accrual Performance Period | Estimated Accrual Amount |
|------------------------|------------------------------|--|-------------------------------|-----------------------------|
| 199901500 KEEN | 00005268() | 1999-015-00 RESTORE ANADROMOUS FISH HABITAT - NICHOLS CANYON | | |
| 200207000 KEEN | 00011573() | 2002-070-00 LAPWAI CREEK ANADROMOUS FISH | | |

I certify that the above services were performed in FY2003 and that an invoice will not be submitted to BPA for payment by September 30, 2003.

All of the following criteria must be met before an accrual may be processed for unbilled contract performance:

1. There must have been actual contract performance (services rendered or goods received) in FY 2003 (October 1, 2002 through September 30, 2003).
2. The invoice will not be received by BPA by close of business on September 30, 2003.

Again, if either of the above criteria is not true, then an accrual should not be reported.

Since All the above conditions have been met, these expenditures should be accrued as FY2003 business.

Signed

Date:



Department of Energy
Bonneville Power Administration
P.O.Box 3621
Portland, Oregon 97208-3621

Environment, Fish and Wildlife

August 15, 2003

In reply refer to: KEWB-4

NORTHWEST FISHERIES SCIENCE CENTER (SEATTLE)
2725 MONTLAKE BLVD E
SEATTLE WA 98112-2097

As part of our efforts to accurately account for and track the financial performance of fish & wildlife contracts, the Bonneville Power Administration (BPA) is required to report all contract performance that occurs within this fiscal year or earlier (before September 30, 2003), but will not be billed until October 1, 2003 or later. This reporting will assure that we accurately record expenses in the appropriate fiscal year, thus creating clarity between the work accomplished in FY 2003, with applicable expenses, and the work accomplished in FY 2004. This distinction is particularly important in light of BPA's need to closely manage the Fish and Wildlife Program within accrual limits, and the heightened standards for reporting of financial assets and liabilities recommended by our independent auditor, PriceWaterhouseCoopers.

To accurately capture FY 2003 Fish & Wildlife Program costs, BPA is requesting your assistance in identifying a detailed listing of all contract work and expenses that meet the following criteria. Note that **both** of the following criteria must be met before an accrual may be processed for unbilled contract performance:

1. There must have been actual contract performance (services rendered or goods received) in FY 2003 or earlier (prior to September 30, 2003).
2. The invoice for the contract performance in question will not be received by BPA before the close of business on September 30, 2003. The work will be invoiced in the first months of FY 2004.

Again, if either of the above criteria is not true, then an accrual should not be reported. Do not double count expenses by including costs in the accrual estimate that have already been billed to BPA or will be before Sept. 30th, or including expenses for work that takes place after Sept. 30. These costs will be invoiced and included in FY 2004.

In order to facilitate uniform reporting, please indicate the accrual estimate for each contract listed on the attached form. If you have a contract that meets the criteria listed above, but is not listed, please add it to the form. If separate invoices will be submitted for multiple performance periods on a contract, please provide an estimate for each individual invoice. For example, if you anticipate submitting an invoice for the month of August 2003 and an invoice for September 2003, list each of these performance periods and the corresponding estimate of the invoice amount. The performance period for an invoice is the period of time when the invoiced work was performed. Accurately indicating the performance period will allow BPA to match the accrual estimate to the actual invoice when it is submitted.

Please include in your accrual estimate all of the costs that you anticipate will be invoiced to

BPA for work occurring before Sept. 30th, including appropriate indirect costs and any subcontractor costs. Please be as accurate as possible in making the accrual estimate. Failure to accurately capture year-end accruals will have a detrimental impact on the Fish & Wildlife program. Under-estimating the accrual amount could result in the necessity of using FY 2004 funds to pay for work accomplished in FY 2003. Over-estimating the accrual amount could result in improperly tying up FY 2003 funds for your project that could be used by other projects, undermining the overall program. Not reporting an estimate has the same effect as under-estimating the accrual. The accuracy of your best estimate of the accruals is extremely important, as our auditors (PriceWaterhouseCoopers) will be reviewing these estimates later in the fiscal year.

Remember that your year-end accrual estimate counts against your contract spending cap (Council defined spending limit). If you have a contract with the spending cap clause you will not be allowed to accrue greater than that allowed under the cap. If your contract does not yet have the spending cap clause, we are asking that you make every attempt to not exceed the Council defined spending limit. The Council defined spending limit is the amount used for the spending cap. Each of our F&W contractors contributes to ensuring the F&W Program does not exceed its overall cap of \$139 million. If you anticipate the year-end accrual will result in the spending cap (Council defined spending limit) being exceeded for your contract, please contact your BPA project manager/COTR immediately to resolve this issue.

Please return the completed and signed form to BPA, ATTN: KEWB-4/Accrual Estimates, by September 16, 2003. The form may be faxed to BPA at (503) 230-3049, however we request that the original form still be mailed to BPA. Your attention to detail and cooperation is essential and appreciated. Reports are available at the following location on the BPA website at to assist you in calculating your accrual estimate:

http://www.efw.bpa.gov/cgi-bin/FW/Info_For_Fish_Wildlife_Contractors.cgi

BPA is also considering comments regarding our draft Policy Manual for Fish and Wildlife contracts, available at the website shown above. Comments on the draft Manual are due by September 12. (The comment period has been extended to allow adequate time for comment.)

If you have questions, please contact Tracy Hursh at (503) 230-4532 or Bryan Crawford at (503) 230-5130.

Sincerely,

A handwritten signature in black ink, appearing to read "Scott R. Hampton", with a long horizontal line extending to the left.

Scott R. Hampton
Manager, Finance, Budget and Information Technology

**Contract Accruals for Work Performed but Not Billed Through September 30, 2003
For Fish and Wildlife Contracts with the Bonneville Power Administration**

**NORTHWEST FISHERIES SCIENCE CENTER (SEATTLE)
2725 MONTLAKE BLVD E
SEATTLE WA 98112-2097**

| Project Number COTR | Contract Number (Release) | Contract Title | Accrual Performance Period | Estimated Accrual Amount |
|--------------------------------|--------------------------------------|---|---------------------------------------|-------------------------------------|
| 200301000 ZELINSKY | 00014108() | 2003-010-00 HISTORIC HABITAT&FOOD WEB LINKAGES OF JUVENILE SALMON | | |
| 200207500 RICCI | 00011925() | 2002-075-00 TECHNICAL RECOVERY TEAM (TRT) | | |
| 200207500 RICCI | 00010745() | 2002-075-00 TECHNICAL RECOVERY TEAM | | |

I certify that the above services were performed in FY2003 and that an invoice will not be submitted to BPA for payment by September 30, 2003.

All of the following criteria must be met before an accrual may be processed for unbilled contract performance:

1. There must have been actual contract performance (services rendered or goods received) in FY 2003 (October 1, 2002 through September 30, 2003).
2. The invoice will not be received by BPA by close of business on September 30, 2003.

Again, if either of the above criteria is not true, then an accrual should not be reported.

Since All the above conditions have been met, these expenditures should be accrued as FY2003 business.

Signed

Date:



Department of Energy
Bonneville Power Administration
P.O.Box 3621
Portland, Oregon 97208-3621

Environment, Fish and Wildlife

August 15, 2003

In reply refer to: KEWB-4

NORTON-ARNOLD & COMPANY (SEATTLE)
1932 FIRST AVENUE
SUITE 510
SEATTLE WA 98101
Attn: KATE BORIS-BROWN

As part of our efforts to accurately account for and track the financial performance of fish & wildlife contracts, the Bonneville Power Administration (BPA) is required to report all contract performance that occurs within this fiscal year or earlier (before September 30, 2003), but will not be billed until October 1, 2003 or later. This reporting will assure that we accurately record expenses in the appropriate fiscal year, thus creating clarity between the work accomplished in FY 2003, with applicable expenses, and the work accomplished in FY 2004. This distinction is particularly important in light of BPA's need to closely manage the Fish and Wildlife Program within accrual limits, and the heightened standards for reporting of financial assets and liabilities recommended by our independent auditor, PriceWaterhouseCoopers.

To accurately capture FY 2003 Fish & Wildlife Program costs, BPA is requesting your assistance in identifying a detailed listing of all contract work and expenses that meet the following criteria. Note that **both** of the following criteria must be met before an accrual may be processed for unbilled contract performance:

1. There must have been actual contract performance (services rendered or goods received) in FY 2003 or earlier (prior to September 30, 2003).
2. The invoice for the contract performance in question will not be received by BPA before the close of business on September 30, 2003. The work will be invoiced in the first months of FY 2004.

Again, if either of the above criteria is not true, then an accrual should not be reported. Do not double count expenses by including costs in the accrual estimate that have already been billed to BPA or will be before Sept. 30th, or including expenses for work that takes place after Sept. 30. These costs will be invoiced and included in FY 2004.

In order to facilitate uniform reporting, please indicate the accrual estimate for each contract listed on the attached form. If you have a contract that meets the criteria listed above, but is not listed, please add it to the form. If separate invoices will be submitted for multiple performance periods on a contract, please provide an estimate for each individual invoice. For example, if you anticipate submitting an invoice for the month of August 2003 and an invoice for September 2003, list each of these performance periods and the corresponding estimate of the invoice amount. The performance period for an invoice is the period of time when the invoiced work was performed. Accurately indicating the performance period will allow BPA to match the accrual estimate to the actual invoice when it is submitted.

Please include in your accrual estimate all of the costs that you anticipate will be invoiced to BPA for work occurring before Sept. 30th, including appropriate indirect costs and any subcontractor costs. Please be as accurate as possible in making the accrual estimate. Failure to accurately capture year-end accruals will have a detrimental impact on the Fish & Wildlife program. Under-estimating the accrual amount could result in the necessity of using FY 2004 funds to pay for work accomplished in FY 2003. Over-estimating the accrual amount could result in improperly tying up FY 2003 funds for your project that could be used by other projects, undermining the overall program. Not reporting an estimate has the same effect as under-estimating the accrual. The accuracy of your best estimate of the accruals is extremely important, as our auditors (PriceWaterhouseCoopers) will be reviewing these estimates later in the fiscal year.

Remember that your year-end accrual estimate counts against your contract spending cap (Council defined spending limit). If you have a contract with the spending cap clause you will not be allowed to accrue greater than that allowed under the cap. If your contract does not yet have the spending cap clause, we are asking that you make every attempt to not exceed the Council defined spending limit. The Council defined spending limit is the amount used for the spending cap. Each of our F&W contractors contributes to ensuring the F&W Program does not exceed its overall cap of \$139 million. If you anticipate the year-end accrual will result in the spending cap (Council defined spending limit) being exceeded for your contract, please contact your BPA project manager/COTR immediately to resolve this issue.

Please return the completed and signed form to BPA, ATTN: KEWB-4/Accrual Estimates, by September 16, 2003. The form may be faxed to BPA at (503) 230-3049, however we request that the original form still be mailed to BPA. Your attention to detail and cooperation is essential and appreciated. Reports are available at the following location on the BPA website at to assist you in calculating your accrual estimate:

http://www.efw.bpa.gov/cgi-bin/FW/Info_For_Fish_Wildlife_Contractors.cgi

BPA is also considering comments regarding our draft Policy Manual for Fish and Wildlife contracts, available at the website shown above. Comments on the draft Manual are due by September 12. (The comment period has been extended to allow adequate time for comment.)

If you have questions, please contact Tracy Hursh at (503) 230-4532 or Bryan Crawford at (503) 230-5130.

Sincerely,

A handwritten signature in black ink, appearing to read "Scott R. Hampton", written over a horizontal line.

Scott R. Hampton
Manager, Finance, Budget and Information Technology

**Contract Accruals for Work Performed but Not Billed Through September 30, 2003
For Fish and Wildlife Contracts with the Bonneville Power Administration**

**NORTON-ARNOLD & COMPANY (SEATTLE)
1932 FIRST AVENUE
SUITE 510
SEATTLE WA 98101
Attn: KATE BORIS-BROWN**

Phone: (206) 269-0229 FAX: (206) 269-0249

| Project Number COTR | Contract Number (Release) | Contract Title | Accrual Performance Period | Estimated Accrual Amount |
|--------------------------------|--------------------------------------|--|---|---|
| 200100100 MOORE | 00008058(00002) | 2001-001-00 FIVE-YEAR PLAN COMMENT RESPONSE STRATEGY | | |
| 200100100 MOORE | 00008058(00003) | 2001-001-00 FACILITATOR FOR PROGRAM STATUS REVIEW | | |

I certify that the above services were performed in FY2003 and that an invoice will not be submitted to BPA for payment by September 30, 2003.

All of the following criteria must be met before an accrual may be processed for unbilled contract performance:

1. There must have been actual contract performance (services rendered or goods received) in FY 2003 (October 1, 2002 through September 30, 2003).
2. The invoice will not be received by BPA by close of business on September 30, 2003.

Again, if either of the above criteria is not true, then an accrual should not be reported.

Since All the above conditions have been met, these expenditures should be accrued as FY2003 business.

Signed

Date:



Department of Energy
Bonneville Power Administration
P.O.Box 3621
Portland, Oregon 97208-3621

Environment, Fish and Wildlife

August 15, 2003

In reply refer to: KEWB-4

OREGON DEPT OF ENVIRONMENTAL QUALITY (PORTLAND)
811 SW SIXTH AVE
PORTLAND OR 97204

As part of our efforts to accurately account for and track the financial performance of fish & wildlife contracts, the Bonneville Power Administration (BPA) is required to report all contract performance that occurs within this fiscal year or earlier (before September 30, 2003), but will not be billed until October 1, 2003 or later. This reporting will assure that we accurately record expenses in the appropriate fiscal year, thus creating clarity between the work accomplished in FY 2003, with applicable expenses, and the work accomplished in FY 2004. This distinction is particularly important in light of BPA's need to closely manage the Fish and Wildlife Program within accrual limits, and the heightened standards for reporting of financial assets and liabilities recommended by our independent auditor, PriceWaterhouseCoopers.

To accurately capture FY 2003 Fish & Wildlife Program costs, BPA is requesting your assistance in identifying a detailed listing of all contract work and expenses that meet the following criteria. Note that **both** of the following criteria must be met before an accrual may be processed for unbilled contract performance:

1. There must have been actual contract performance (services rendered or goods received) in FY 2003 or earlier (prior to September 30, 2003).
2. The invoice for the contract performance in question will not be received by BPA before the close of business on September 30, 2003. The work will be invoiced in the first months of FY 2004.

Again, if either of the above criteria is not true, then an accrual should not be reported. Do not double count expenses by including costs in the accrual estimate that have already been billed to BPA or will be before Sept. 30th, or including expenses for work that takes place after Sept. 30. These costs will be invoiced and included in FY 2004.

In order to facilitate uniform reporting, please indicate the accrual estimate for each contract listed on the attached form. If you have a contract that meets the criteria listed above, but is not listed, please add it to the form. If separate invoices will be submitted for multiple performance periods on a contract, please provide an estimate for each individual invoice. For example, if you anticipate submitting an invoice for the month of August 2003 and an invoice for September 2003, list each of these performance periods and the corresponding estimate of the invoice amount. The performance period for an invoice is the period of time when the invoiced work was performed. Accurately indicating the performance period will allow BPA to match the accrual estimate to the actual invoice when it is submitted.

Please include in your accrual estimate all of the costs that you anticipate will be invoiced to

BPA for work occurring before Sept. 30th, including appropriate indirect costs and any subcontractor costs. Please be as accurate as possible in making the accrual estimate. Failure to accurately capture year-end accruals will have a detrimental impact on the Fish & Wildlife program. Under-estimating the accrual amount could result in the necessity of using FY 2004 funds to pay for work accomplished in FY 2003. Over-estimating the accrual amount could result in improperly tying up FY 2003 funds for your project that could be used by other projects, undermining the overall program. Not reporting an estimate has the same effect as under-estimating the accrual. The accuracy of your best estimate of the accruals is extremely important, as our auditors (PriceWaterhouseCoopers) will be reviewing these estimates later in the fiscal year.

Remember that your year-end accrual estimate counts against your contract spending cap (Council defined spending limit). If you have a contract with the spending cap clause you will not be allowed to accrue greater than that allowed under the cap. If your contract does not yet have the spending cap clause, we are asking that you make every attempt to not exceed the Council defined spending limit. The Council defined spending limit is the amount used for the spending cap. Each of our F&W contractors contributes to ensuring the F&W Program does not exceed its overall cap of \$139 million. If you anticipate the year-end accrual will result in the spending cap (Council defined spending limit) being exceeded for your contract, please contact your BPA project manager/COTR immediately to resolve this issue.

Please return the completed and signed form to BPA, ATTN: KEWB-4/Accrual Estimates, by September 16, 2003. The form may be faxed to BPA at (503) 230-3049, however we request that the original form still be mailed to BPA. Your attention to detail and cooperation is essential and appreciated. Reports are available at the following location on the BPA website at to assist you in calculating your accrual estimate:

http://www.efw.bpa.gov/cgi-bin/FW/Info_For_Fish_Wildlife_Contractors.cgi

BPA is also considering comments regarding our draft Policy Manual for Fish and Wildlife contracts, available at the website shown above. Comments on the draft Manual are due by September 12. (The comment period has been extended to allow adequate time for comment.)

If you have questions, please contact Tracy Hursh at (503) 230-4532 or Bryan Crawford at (503) 230-5130.

Sincerely,

A handwritten signature in black ink, appearing to read "Scott R. Hampton", written over a horizontal line.

Scott R. Hampton
Manager, Finance, Budget and Information Technology

**Contract Accruals for Work Performed but Not Billed Through September 30, 2003
For Fish and Wildlife Contracts with the Bonneville Power Administration**

**OREGON DEPT OF ENVIRONMENTAL QUALITY (PORTLAND)
811 SW SIXTH AVE
PORTLAND OR 97204**

| Project Number COTR | Contract Number (Release) | Contract Title | Accrual Performance Period | Estimated Accrual Amount |
|--------------------------------|--------------------------------------|--|---------------------------------------|-------------------------------------|
| 200201700 BEATY | 00010334() | 2002-017-00 REGIONAL STREAM CONDITIONS & STRESSOR EVALUATION | | |

I certify that the above services were performed in FY2003 and that an invoice will not be submitted to BPA for payment by September 30, 2003.

All of the following criteria must be met before an accrual may be processed for unbilled contract performance:

1. There must have been actual contract performance (services rendered or goods received) in FY 2003 (October 1, 2002 through September 30, 2003).
2. The invoice will not be received by BPA by close of business on September 30, 2003.

Again, if either of the above criteria is not true, then an accrual should not be reported.

Since All the above conditions have been met, these expenditures should be accrued as FY2003 business.

Signed

Date:



Department of Energy
Bonneville Power Administration
P.O.Box 3621
Portland, Oregon 97208-3621

Environment, Fish and Wildlife

August 15, 2003

In reply refer to: KEWB-4

OREGON WATER TRUST (PORTLAND)
522 SW FIFTH AVENUE #825
PORTLAND OR 97204

As part of our efforts to accurately account for and track the financial performance of fish & wildlife contracts, the Bonneville Power Administration (BPA) is required to report all contract performance that occurs within this fiscal year or earlier (before September 30, 2003), but will not be billed until October 1, 2003 or later. This reporting will assure that we accurately record expenses in the appropriate fiscal year, thus creating clarity between the work accomplished in FY 2003, with applicable expenses, and the work accomplished in FY 2004. This distinction is particularly important in light of BPA's need to closely manage the Fish and Wildlife Program within accrual limits, and the heightened standards for reporting of financial assets and liabilities recommended by our independent auditor, PriceWaterhouseCoopers.

To accurately capture FY 2003 Fish & Wildlife Program costs, BPA is requesting your assistance in identifying a detailed listing of all contract work and expenses that meet the following criteria. Note that **both** of the following criteria must be met before an accrual may be processed for unbilled contract performance:

1. There must have been actual contract performance (services rendered or goods received) in FY 2003 or earlier (prior to September 30, 2003).
2. The invoice for the contract performance in question will not be received by BPA before the close of business on September 30, 2003. The work will be invoiced in the first months of FY 2004.

Again, if either of the above criteria is not true, then an accrual should not be reported. Do not double count expenses by including costs in the accrual estimate that have already been billed to BPA or will be before Sept. 30th, or including expenses for work that takes place after Sept. 30. These costs will be invoiced and included in FY 2004.

In order to facilitate uniform reporting, please indicate the accrual estimate for each contract listed on the attached form. If you have a contract that meets the criteria listed above, but is not listed, please add it to the form. If separate invoices will be submitted for multiple performance periods on a contract, please provide an estimate for each individual invoice. For example, if you anticipate submitting an invoice for the month of August 2003 and an invoice for September 2003, list each of these performance periods and the corresponding estimate of the invoice amount. The performance period for an invoice is the period of time when the invoiced work was performed. Accurately indicating the performance period will allow BPA to match the accrual estimate to the actual invoice when it is submitted.

Please include in your accrual estimate all of the costs that you anticipate will be invoiced to

BPA for work occurring before Sept. 30th, including appropriate indirect costs and any subcontractor costs. Please be as accurate as possible in making the accrual estimate. Failure to accurately capture year-end accruals will have a detrimental impact on the Fish & Wildlife program. Under-estimating the accrual amount could result in the necessity of using FY 2004 funds to pay for work accomplished in FY 2003. Over-estimating the accrual amount could result in improperly tying up FY 2003 funds for your project that could be used by other projects, undermining the overall program. Not reporting an estimate has the same effect as under-estimating the accrual. The accuracy of your best estimate of the accruals is extremely important, as our auditors (PriceWaterhouseCoopers) will be reviewing these estimates later in the fiscal year.

Remember that your year-end accrual estimate counts against your contract spending cap (Council defined spending limit). If you have a contract with the spending cap clause you will not be allowed to accrue greater than that allowed under the cap. If your contract does not yet have the spending cap clause, we are asking that you make every attempt to not exceed the Council defined spending limit. The Council defined spending limit is the amount used for the spending cap. Each of our F&W contractors contributes to ensuring the F&W Program does not exceed its overall cap of \$139 million. If you anticipate the year-end accrual will result in the spending cap (Council defined spending limit) being exceeded for your contract, please contact your BPA project manager/COTR immediately to resolve this issue.

Please return the completed and signed form to BPA, ATTN: KEWB-4/Accrual Estimates, by September 16, 2003. The form may be faxed to BPA at (503) 230-3049, however we request that the original form still be mailed to BPA. Your attention to detail and cooperation is essential and appreciated. Reports are available at the following location on the BPA website at to assist you in calculating your accrual estimate:

http://www.efw.bpa.gov/cgi-bin/FW/Info_For_Fish_Wildlife_Contractors.cgi

BPA is also considering comments regarding our draft Policy Manual for Fish and Wildlife contracts, available at the website shown above. Comments on the draft Manual are due by September 12. (The comment period has been extended to allow adequate time for comment.)

If you have questions, please contact Tracy Hursh at (503) 230-4532 or Bryan Crawford at (503) 230-5130.

Sincerely,

A handwritten signature in black ink, appearing to read "Scott R. Hampton", written over a horizontal line.

Scott R. Hampton
Manager, Finance, Budget and Information Technology

**Contract Accruals for Work Performed but Not Billed Through September 30, 2003
For Fish and Wildlife Contracts with the Bonneville Power Administration**

**OREGON WATER TRUST (PORTLAND)
522 SW FIFTH AVENUE #825
PORTLAND OR 97204
Phone: (503) 226-9055 FAX: (503) 226-3480**

| Project Number COTR | Contract Number (Release) | Contract Title | Accrual Performance Period | Estimated Accrual Amount |
|--------------------------------|--------------------------------------|--|---------------------------------------|---|
| 199900800 BAUGHER | 00005134() | 1999-008-00 Columbia Plateau Water Acquisition | | |
| 200102300 BAUGHER | 00010616() | 2001-023-00 15 MILE CREEK SUBBASIN WATER RIGHTS AQUISITION | | |

I certify that the above services were performed in FY2003 and that an invoice will not be submitted to BPA for payment by September 30, 2003.

All of the following criteria must be met before an accrual may be processed for unbilled contract performance:

1. There must have been actual contract performance (services rendered or goods received) in FY 2003 (October 1, 2002 through September 30, 2003).
2. The invoice will not be received by BPA by close of business on September 30, 2003.

Again, if either of the above criteria is not true, then an accrual should not be reported.

Since All the above conditions have been met, these expenditures should be accrued as FY2003 business.

Signed

Date:



Department of Energy
Bonneville Power Administration
P.O.Box 3621
Portland, Oregon 97208-3621

Environment, Fish and Wildlife

August 15, 2003

In reply refer to: KEWB-4

OREGON DEPT OF FISH & WILDLIFE (PORTLAND)
PO BOX 59
PORTLAND OR 97207

As part of our efforts to accurately account for and track the financial performance of fish & wildlife contracts, the Bonneville Power Administration (BPA) is required to report all contract performance that occurs within this fiscal year or earlier (before September 30, 2003), but will not be billed until October 1, 2003 or later. This reporting will assure that we accurately record expenses in the appropriate fiscal year, thus creating clarity between the work accomplished in FY 2003, with applicable expenses, and the work accomplished in FY 2004. This distinction is particularly important in light of BPA's need to closely manage the Fish and Wildlife Program within accrual limits, and the heightened standards for reporting of financial assets and liabilities recommended by our independent auditor, PriceWaterhouseCoopers.

To accurately capture FY 2003 Fish & Wildlife Program costs, BPA is requesting your assistance in identifying a detailed listing of all contract work and expenses that meet the following criteria. Note that **both** of the following criteria must be met before an accrual may be processed for unbilled contract performance:

1. There must have been actual contract performance (services rendered or goods received) in FY 2003 or earlier (prior to September 30, 2003).
2. The invoice for the contract performance in question will not be received by BPA before the close of business on September 30, 2003. The work will be invoiced in the first months of FY 2004.

Again, if either of the above criteria is not true, then an accrual should not be reported. Do not double count expenses by including costs in the accrual estimate that have already been billed to BPA or will be before Sept. 30th, or including expenses for work that takes place after Sept. 30. These costs will be invoiced and included in FY 2004.

In order to facilitate uniform reporting, please indicate the accrual estimate for each contract listed on the attached form. If you have a contract that meets the criteria listed above, but is not listed, please add it to the form. If separate invoices will be submitted for multiple performance periods on a contract, please provide an estimate for each individual invoice. For example, if you anticipate submitting an invoice for the month of August 2003 and an invoice for September 2003, list each of these performance periods and the corresponding estimate of the invoice amount. The performance period for an invoice is the period of time when the invoiced work was performed. Accurately indicating the performance period will allow BPA to match the accrual estimate to the actual invoice when it is submitted.

Please include in your accrual estimate all of the costs that you anticipate will be invoiced to

BPA for work occurring before Sept. 30th, including appropriate indirect costs and any subcontractor costs. Please be as accurate as possible in making the accrual estimate. Failure to accurately capture year-end accruals will have a detrimental impact on the Fish & Wildlife program. Under-estimating the accrual amount could result in the necessity of using FY 2004 funds to pay for work accomplished in FY 2003. Over-estimating the accrual amount could result in improperly tying up FY 2003 funds for your project that could be used by other projects, undermining the overall program. Not reporting an estimate has the same effect as under-estimating the accrual. The accuracy of your best estimate of the accruals is extremely important, as our auditors (PriceWaterhouseCoopers) will be reviewing these estimates later in the fiscal year.

Remember that your year-end accrual estimate counts against your contract spending cap (Council defined spending limit). If you have a contract with the spending cap clause you will not be allowed to accrue greater than that allowed under the cap. If your contract does not yet have the spending cap clause, we are asking that you make every attempt to not exceed the Council defined spending limit. The Council defined spending limit is the amount used for the spending cap. Each of our F&W contractors contributes to ensuring the F&W Program does not exceed its overall cap of \$139 million. If you anticipate the year-end accrual will result in the spending cap (Council defined spending limit) being exceeded for your contract, please contact your BPA project manager/COTR immediately to resolve this issue.

Please return the completed and signed form to BPA, ATTN: KEWB-4/Accrual Estimates, by September 16, 2003. The form may be faxed to BPA at (503) 230-3049, however we request that the original form still be mailed to BPA. Your attention to detail and cooperation is essential and appreciated. Reports are available at the following location on the BPA website at to assist you in calculating your accrual estimate:

http://www.efw.bpa.gov/cgi-bin/FW/Info_For_Fish_Wildlife_Contractors.cgi

BPA is also considering comments regarding our draft Policy Manual for Fish and Wildlife contracts, available at the website shown above. Comments on the draft Manual are due by September 12. (The comment period has been extended to allow adequate time for comment.)

If you have questions, please contact Tracy Hursh at (503) 230-4532 or Bryan Crawford at (503) 230-5130.

Sincerely,

A handwritten signature in black ink, appearing to read "Scott R. Hampton", written over a horizontal line.

Scott R. Hampton
Manager, Finance, Budget and Information Technology

**Contract Accruals for Work Performed but Not Billed Through September 30, 2003
For Fish and Wildlife Contracts with the Bonneville Power Administration**

**OREGON DEPT OF FISH & WILDLIFE (PORTLAND)
PO BOX 59
PORTLAND OR 97207
Phone: (503) 229-5449**

| Project Number COTR | Contract Number (Release) | Contract Title | Accrual Performance Period | Estimated Accrual Amount |
|--------------------------------|--------------------------------------|---|---------------------------------------|---|
| 199405400 MORINAKA | 00004101() | 1994-054-00 BULL TROUT LIFE HISTORY, GENETIC, HABITAT | | |
| 199405300 MORINAKA | 00004093() | 1994-053-00 BULL TROUT POPULATION & HABITAT SURVERYS | | |
| 199404200 MORSE | 00005896() | 1994-042-00 TROUT CREEK HABITAT RESTORATION | | |
| 200205500 DEHERRERA | 00011965() | 2002-055-00 OREGON PLAN FISH SCREENING & PASSAGE | | |
| 199107800 WILCOX | 00004888() | 1991-078-00 BURLINGTON BOTTOM'S MANAGEMENT PLAN, PHASE II | | |
| 200002100 DEHERRERA | 00004656() | 1999-056-00 LADD MARSH | | |
| 199306600 SWAN | 00005122() | 1993-066-00 1996 NE OREGON PUMPING SCREENING | | |
| 199306000 ZELINSKY | 00004121() | 1993-060-00 COLUMBIA RIVER TERMINAL FISHERIES | | |
| 198402100 BAUGHER | 00005632() | 1984-021-00 MAINSTEM, MIDDLE FORK, JOHN DAY RIVERS, OREGON | | |
| 199304001 MORSE | 00008008() | 1993-040-01 15-MILE CREEK STEELHEAD SMOLT PRODUCTION | | |
| 199304000 MORSE | 00005261() | 1993-040-00, FIFTEENMILE CREEK HABITAT RESTORATION PROJECT | | |
| 198402500 DEHERRERA | 00004338() | 1984-025-00 JOSEPH CREEK, GRANDE RONDE RIVER, OREGON | | |
| 199801600 BEATY | 00005840() | 1998-016-00 ESCAPEMENT/PRODUCTIVITY OF SPRING CHINOOK | | |
| 198903500 MCLOUD | 00004120() | 1989-035-00 UMATILLA HATCHERY O&M | | |
| 198710002 MORSE | 00005101() | 1987-100-02 UMATILLA RIVER BASIN FISH HABITAT IMPROVEMENT | | |
| 198902401 MCLOUD | 00004340() | 1989-024-01 EVALUATION UMATILLA RIVER BASIN ENHANCEMENT | | |
| 199206800 WILCOX | 00014862() | 1992-068-00 WILLIAMETTE BASIN MITIGATION PROGRAM | | |
| 199206800 WILCOX | 00005885() | 1992-068-00 WILLAMETTE BASIN MITIGATION PROGRAM | | |
| 199801001 BAESLER | 00004023() | 1998-010-01 GRANDE RONDE BASIN SPRING CHINOOK SALMON CAPTIVE | | |
| Project Number COTR | Contract Number (Release) | Contract Title | Accrual Performance Period | Estimated Accrual Amount |
| 199800704 KIRKMAN | 00004033() | 1998-007-04 GRANDE RONDE SUPPLEMENTAL PROGRAM | | |
| 198805307 MORSE | 00004933() | 1988-053-08 HOOD RIVER POWERDALE/OAK SPRINGS O&M | | |
| 198605000 SKIDMORE | 00004005() | 1986-050-00 WHITE STURGEON IN THE COLUMBIA | | |
| 199202604 BAESLER | 00004119() | 1992-026-04 GRANDE RONDE CHINOOK SALMON EARLY LIFE | | |
| 199900301 DOCHERTY | 00004028() | 1999-003-01 EVALUATION SPAWNING OF FALL CHINOOK & CHUM SALMON | | |
| 200102000 MORSE | 00005205() | 2001-020-00 FIFTEEN MILE CREEK RIPARIAN FENCING/STREAM SURVEY | | |
| 200100700 | | | | |

| | | | | |
|------------------------|-------------|---|--|--|
| SKIDMORE | 00004786() | 2001-007-00 EVALUATE LIVE CAPTURE SELECTIVE HARVESTING METHODS | | |
| 199604000 HERMESTON | 00003881() | 1996-040-00 MID-COLUMBIA COHO RESTORATION | | |
| 198805304 MORSE | 00004001() | 1988-053-04 HOOD RIVER PRODUCTION PROGRAM | | |
| 199000500 MCCLOUD | 00004122() | 1990-005-00 UMATILLA HATCHERY MONITORING & EVALUATION | | |
| 199604000 HERMESTON | 00013349() | 1996-040-00 MID-COLUMBIA COHO RESTORATION | | |
| 198805305 KIRKMAN | 00004293() | 1988-053-05 NE OREGON OUTPLANTING FACILITIES MASTER PLAN - ODFW | | |
| 198201300 MORSE | 00004345() | 1982-013-02 CODED WIRE TAG - ODFW | | |

I certify that the above services were performed in FY2003 and that an invoice will not be submitted to BPA for payment by September 30, 2003.

All of the following criteria must be met before an accrual may be processed for unbilled contract performance:

1. There must have been actual contract performance (services rendered or goods received) in FY 2003 (October 1, 2002 through September 30, 2003).
2. The invoice will not be received by BPA by close of business on September 30, 2003.

Again, if either of the above criteria is not true, then an accrual should not be reported.

Since All the above conditions have been met, these expenditures should be accrued as FY2003 business.

Signed

Date:



Department of Energy
Bonneville Power Administration
P.O.Box 3621
Portland, Oregon 97208-3621

Environment, Fish and Wildlife

August 15, 2003

In reply refer to: KEWB-4

OREGON STATE UNIVERSITY (OR OSU)
PO BOX 1086
CORVALLIS OR 97330

As part of our efforts to accurately account for and track the financial performance of fish & wildlife contracts, the Bonneville Power Administration (BPA) is required to report all contract performance that occurs within this fiscal year or earlier (before September 30, 2003), but will not be billed until October 1, 2003 or later. This reporting will assure that we accurately record expenses in the appropriate fiscal year, thus creating clarity between the work accomplished in FY 2003, with applicable expenses, and the work accomplished in FY 2004. This distinction is particularly important in light of BPA's need to closely manage the Fish and Wildlife Program within accrual limits, and the heightened standards for reporting of financial assets and liabilities recommended by our independent auditor, PriceWaterhouseCoopers.

To accurately capture FY 2003 Fish & Wildlife Program costs, BPA is requesting your assistance in identifying a detailed listing of all contract work and expenses that meet the following criteria. Note that **both** of the following criteria must be met before an accrual may be processed for unbilled contract performance:

1. There must have been actual contract performance (services rendered or goods received) in FY 2003 or earlier (prior to September 30, 2003).
2. The invoice for the contract performance in question will not be received by BPA before the close of business on September 30, 2003. The work will be invoiced in the first months of FY 2004.

Again, if either of the above criteria is not true, then an accrual should not be reported. Do not double count expenses by including costs in the accrual estimate that have already been billed to BPA or will be before Sept. 30th, or including expenses for work that takes place after Sept. 30. These costs will be invoiced and included in FY 2004.

In order to facilitate uniform reporting, please indicate the accrual estimate for each contract listed on the attached form. If you have a contract that meets the criteria listed above, but is not listed, please add it to the form. If separate invoices will be submitted for multiple performance periods on a contract, please provide an estimate for each individual invoice. For example, if you anticipate submitting an invoice for the month of August 2003 and an invoice for September 2003, list each of these performance periods and the corresponding estimate of the invoice amount. The performance period for an invoice is the period of time when the invoiced work was performed. Accurately indicating the performance period will allow BPA to match the accrual estimate to the actual invoice when it is submitted.

Please include in your accrual estimate all of the costs that you anticipate will be invoiced to

BPA for work occurring before Sept. 30th, including appropriate indirect costs and any subcontractor costs. Please be as accurate as possible in making the accrual estimate. Failure to accurately capture year-end accruals will have a detrimental impact on the Fish & Wildlife program. Under-estimating the accrual amount could result in the necessity of using FY 2004 funds to pay for work accomplished in FY 2003. Over-estimating the accrual amount could result in improperly tying up FY 2003 funds for your project that could be used by other projects, undermining the overall program. Not reporting an estimate has the same effect as under-estimating the accrual. The accuracy of your best estimate of the accruals is extremely important, as our auditors (PriceWaterhouseCoopers) will be reviewing these estimates later in the fiscal year.

Remember that your year-end accrual estimate counts against your contract spending cap (Council defined spending limit). If you have a contract with the spending cap clause you will not be allowed to accrue greater than that allowed under the cap. If your contract does not yet have the spending cap clause, we are asking that you make every attempt to not exceed the Council defined spending limit. The Council defined spending limit is the amount used for the spending cap. Each of our F&W contractors contributes to ensuring the F&W Program does not exceed its overall cap of \$139 million. If you anticipate the year-end accrual will result in the spending cap (Council defined spending limit) being exceeded for your contract, please contact your BPA project manager/COTR immediately to resolve this issue.

Please return the completed and signed form to BPA, ATTN: KEWB-4/Accrual Estimates, by September 16, 2003. The form may be faxed to BPA at (503) 230-3049, however we request that the original form still be mailed to BPA. Your attention to detail and cooperation is essential and appreciated. Reports are available at the following location on the BPA website at to assist you in calculating your accrual estimate:

http://www.efw.bpa.gov/cgi-bin/FW/Info_For_Fish_Wildlife_Contractors.cgi

BPA is also considering comments regarding our draft Policy Manual for Fish and Wildlife contracts, available at the website shown above. Comments on the draft Manual are due by September 12. (The comment period has been extended to allow adequate time for comment.)

If you have questions, please contact Tracy Hursh at (503) 230-4532 or Bryan Crawford at (503) 230-5130.

Sincerely,

A handwritten signature in black ink, appearing to read "Scott R. Hampton", written over a horizontal line.

Scott R. Hampton
Manager, Finance, Budget and Information Technology

**Contract Accruals for Work Performed but Not Billed Through September 30, 2003
For Fish and Wildlife Contracts with the Bonneville Power Administration**

**OREGON STATE UNIVERSITY (OR OSU)
PO BOX 1086
CORVALLIS OR 97330**

| Project Number COTR | Contract Number (Release) | Contract Title | Accrual Performance Period | Estimated Accrual Amount |
|--------------------------------|--------------------------------------|---|---------------------------------------|-------------------------------------|
| 199702400 MASLEN | 00004275() | 1997-024-00 AVIAN PREDATION ON JUVINILE SALMONIDS | | |

I certify that the above services were performed in FY2003 and that an invoice will not be submitted to BPA for payment by September 30, 2003.

All of the following criteria must be met before an accrual may be processed for unbilled contract performance:

1. There must have been actual contract performance (services rendered or goods received) in FY 2003 (October 1, 2002 through September 30, 2003).
2. The invoice will not be received by BPA by close of business on September 30, 2003.

Again, if either of the above criteria is not true, then an accrual should not be reported.

Since All the above conditions have been met, these expenditures should be accrued as FY2003 business.

Signed

Date:



Department of Energy
Bonneville Power Administration
P.O.Box 3621
Portland, Oregon 97208-3621

Environment, Fish and Wildlife

August 15, 2003

In reply refer to: KEWB-4

OREGON STATE UNIVERSITY (CONTRACT ADMINISTRATION)
306 KERR ADMIN BLDG
CORVALLIS OR 97331

As part of our efforts to accurately account for and track the financial performance of fish & wildlife contracts, the Bonneville Power Administration (BPA) is required to report all contract performance that occurs within this fiscal year or earlier (before September 30, 2003), but will not be billed until October 1, 2003 or later. This reporting will assure that we accurately record expenses in the appropriate fiscal year, thus creating clarity between the work accomplished in FY 2003, with applicable expenses, and the work accomplished in FY 2004. This distinction is particularly important in light of BPA's need to closely manage the Fish and Wildlife Program within accrual limits, and the heightened standards for reporting of financial assets and liabilities recommended by our independent auditor, PriceWaterhouseCoopers.

To accurately capture FY 2003 Fish & Wildlife Program costs, BPA is requesting your assistance in identifying a detailed listing of all contract work and expenses that meet the following criteria. Note that **both** of the following criteria must be met before an accrual may be processed for unbilled contract performance:

1. There must have been actual contract performance (services rendered or goods received) in FY 2003 or earlier (prior to September 30, 2003).
2. The invoice for the contract performance in question will not be received by BPA before the close of business on September 30, 2003. The work will be invoiced in the first months of FY 2004.

Again, if either of the above criteria is not true, then an accrual should not be reported. Do not double count expenses by including costs in the accrual estimate that have already been billed to BPA or will be before Sept. 30th, or including expenses for work that takes place after Sept. 30. These costs will be invoiced and included in FY 2004.

In order to facilitate uniform reporting, please indicate the accrual estimate for each contract listed on the attached form. If you have a contract that meets the criteria listed above, but is not listed, please add it to the form. If separate invoices will be submitted for multiple performance periods on a contract, please provide an estimate for each individual invoice. For example, if you anticipate submitting an invoice for the month of August 2003 and an invoice for September 2003, list each of these performance periods and the corresponding estimate of the invoice amount. The performance period for an invoice is the period of time when the invoiced work was performed. Accurately indicating the performance period will allow BPA to match the accrual estimate to the actual invoice when it is submitted.

Please include in your accrual estimate all of the costs that you anticipate will be invoiced to

BPA for work occurring before Sept. 30th, including appropriate indirect costs and any subcontractor costs. Please be as accurate as possible in making the accrual estimate. Failure to accurately capture year-end accruals will have a detrimental impact on the Fish & Wildlife program. Under-estimating the accrual amount could result in the necessity of using FY 2004 funds to pay for work accomplished in FY 2003. Over-estimating the accrual amount could result in improperly tying up FY 2003 funds for your project that could be used by other projects, undermining the overall program. Not reporting an estimate has the same effect as under-estimating the accrual. The accuracy of your best estimate of the accruals is extremely important, as our auditors (PriceWaterhouseCoopers) will be reviewing these estimates later in the fiscal year.

Remember that your year-end accrual estimate counts against your contract spending cap (Council defined spending limit). If you have a contract with the spending cap clause you will not be allowed to accrue greater than that allowed under the cap. If your contract does not yet have the spending cap clause, we are asking that you make every attempt to not exceed the Council defined spending limit. The Council defined spending limit is the amount used for the spending cap. Each of our F&W contractors contributes to ensuring the F&W Program does not exceed its overall cap of \$139 million. If you anticipate the year-end accrual will result in the spending cap (Council defined spending limit) being exceeded for your contract, please contact your BPA project manager/COTR immediately to resolve this issue.

Please return the completed and signed form to BPA, ATTN: KEWB-4/Accrual Estimates, by September 16, 2003. The form may be faxed to BPA at (503) 230-3049, however we request that the original form still be mailed to BPA. Your attention to detail and cooperation is essential and appreciated. Reports are available at the following location on the BPA website at to assist you in calculating your accrual estimate:

http://www.efw.bpa.gov/cgi-bin/FW/Info_For_Fish_Wildlife_Contractors.cgi

BPA is also considering comments regarding our draft Policy Manual for Fish and Wildlife contracts, available at the website shown above. Comments on the draft Manual are due by September 12. (The comment period has been extended to allow adequate time for comment.)

If you have questions, please contact Tracy Hursh at (503) 230-4532 or Bryan Crawford at (503) 230-5130.

Sincerely,

A handwritten signature in black ink, appearing to read "Scott R. Hampton", written over a horizontal line.

Scott R. Hampton
Manager, Finance, Budget and Information Technology

**Contract Accruals for Work Performed but Not Billed Through September 30, 2003
For Fish and Wildlife Contracts with the Bonneville Power Administration**

**OREGON STATE UNIVERSITY (CONTRACT ADMINISTRATION)
306 KERR ADMIN BLDG
CORVALLIS OR 97331
Phone: (541) 754-3031**

| Project Number COTR | Contract Number (Release) | Contract Title | Accrual Performance Period | Estimated Accrual Amount |
|--------------------------------|--------------------------------------|---|---|-------------------------------------|
| 199702400 MASLEN | 00012825() | 1997-024-00 AVIAN PREDATION ON JUVENILE SALMONIDS | | |
| 198805307 MORSE | 00009245() | 1988-053-12 HOOD RIVER STEELHEAD GENETICS STUDY | | |

I certify that the above services were performed in FY2003 and that an invoice will not be submitted to BPA for payment by September 30, 2003.

All of the following criteria must be met before an accrual may be processed for unbilled contract performance:

1. There must have been actual contract performance (services rendered or goods received) in FY 2003 (October 1, 2002 through September 30, 2003).
2. The invoice will not be received by BPA by close of business on September 30, 2003.

Again, if either of the above criteria is not true, then an accrual should not be reported.

Since All the above conditions have been met, these expenditures should be accrued as FY2003 business.

Signed

Date:



Department of Energy
Bonneville Power Administration
P.O.Box 3621
Portland, Oregon 97208-3621

Environment, Fish and Wildlife

August 15, 2003

In reply refer to: KEWB-4

PACIFIC STATES MARINE FISHERIES COMM (GLADSTONE)
45 SE 82ND DR
SUITE 100
GLADSTONE OR 97027-2522
Attn: PAM KAHUT

As part of our efforts to accurately account for and track the financial performance of fish & wildlife contracts, the Bonneville Power Administration (BPA) is required to report all contract performance that occurs within this fiscal year or earlier (before September 30, 2003), but will not be billed until October 1, 2003 or later. This reporting will assure that we accurately record expenses in the appropriate fiscal year, thus creating clarity between the work accomplished in FY 2003, with applicable expenses, and the work accomplished in FY 2004. This distinction is particularly important in light of BPA's need to closely manage the Fish and Wildlife Program within accrual limits, and the heightened standards for reporting of financial assets and liabilities recommended by our independent auditor, PriceWaterhouseCoopers.

To accurately capture FY 2003 Fish & Wildlife Program costs, BPA is requesting your assistance in identifying a detailed listing of all contract work and expenses that meet the following criteria. Note that **both** of the following criteria must be met before an accrual may be processed for unbilled contract performance:

1. There must have been actual contract performance (services rendered or goods received) in FY 2003 or earlier (prior to September 30, 2003).
2. The invoice for the contract performance in question will not be received by BPA before the close of business on September 30, 2003. The work will be invoiced in the first months of FY 2004.

Again, if either of the above criteria is not true, then an accrual should not be reported. Do not double count expenses by including costs in the accrual estimate that have already been billed to BPA or will be before Sept. 30th, or including expenses for work that takes place after Sept. 30. These costs will be invoiced and included in FY 2004.

In order to facilitate uniform reporting, please indicate the accrual estimate for each contract listed on the attached form. If you have a contract that meets the criteria listed above, but is not listed, please add it to the form. If separate invoices will be submitted for multiple performance periods on a contract, please provide an estimate for each individual invoice. For example, if you anticipate submitting an invoice for the month of August 2003 and an invoice for September 2003, list each of these performance periods and the corresponding estimate of the invoice amount. The performance period for an invoice is the period of time when the invoiced work was performed. Accurately indicating the performance period will allow BPA to match the accrual estimate to the actual invoice when it is submitted.

Please include in your accrual estimate all of the costs that you anticipate will be invoiced to BPA for work occurring before Sept. 30th, including appropriate indirect costs and any subcontractor costs. Please be as accurate as possible in making the accrual estimate. Failure to accurately capture year-end accruals will have a detrimental impact on the Fish & Wildlife program. Under-estimating the accrual amount could result in the necessity of using FY 2004 funds to pay for work accomplished in FY 2003. Over-estimating the accrual amount could result in improperly tying up FY 2003 funds for your project that could be used by other projects, undermining the overall program. Not reporting an estimate has the same effect as under-estimating the accrual. The accuracy of your best estimate of the accruals is extremely important, as our auditors (PriceWaterhouseCoopers) will be reviewing these estimates later in the fiscal year.

Remember that your year-end accrual estimate counts against your contract spending cap (Council defined spending limit). If you have a contract with the spending cap clause you will not be allowed to accrue greater than that allowed under the cap. If your contract does not yet have the spending cap clause, we are asking that you make every attempt to not exceed the Council defined spending limit. The Council defined spending limit is the amount used for the spending cap. Each of our F&W contractors contributes to ensuring the F&W Program does not exceed its overall cap of \$139 million. If you anticipate the year-end accrual will result in the spending cap (Council defined spending limit) being exceeded for your contract, please contact your BPA project manager/COTR immediately to resolve this issue.

Please return the completed and signed form to BPA, ATTN: KEWB-4/Accrual Estimates, by September 16, 2003. The form may be faxed to BPA at (503) 230-3049, however we request that the original form still be mailed to BPA. Your attention to detail and cooperation is essential and appreciated. Reports are available at the following location on the BPA website at to assist you in calculating your accrual estimate:

http://www.efw.bpa.gov/cgi-bin/FW/Info_For_Fish_Wildlife_Contractors.cgi

BPA is also considering comments regarding our draft Policy Manual for Fish and Wildlife contracts, available at the website shown above. Comments on the draft Manual are due by September 12. (The comment period has been extended to allow adequate time for comment.)

If you have questions, please contact Tracy Hursh at (503) 230-4532 or Bryan Crawford at (503) 230-5130.

Sincerely,

A handwritten signature in black ink, appearing to read "Scott R. Hampton", written over a horizontal line.

Scott R. Hampton
Manager, Finance, Budget and Information Technology

**Contract Accruals for Work Performed but Not Billed Through September 30, 2003
For Fish and Wildlife Contracts with the Bonneville Power Administration**

**PACIFIC STATES MARINE FISHERIES COMM (GLADSTONE)
45 SE 82ND DR
SUITE 100
GLADSTONE OR 97027-2522
Attn: PAM KAHUT**

Phone: (503) 650-5400

| Project Number COTR | Contract Number (Release) | Contract Title | Accrual Performance Period | Estimated Accrual Amount |
|-------------------------|------------------------------|--|-------------------------------|--------------------------------|
| 199403300 MCCLINTOCK | 00004288() | 1994-033-00 FISH PASSAGE CENTER | | |
| 199900301 DOCHERTY | 00007583() | 1999-003-02 EVALUATE SPAWNING OF FALL CHINOOK & CHUM SALMON | | |
| 199007700 SKIDMORE | 00004477() | 1990-077-00 DEVELOPMENT OF A SYSTEM-WIDE PREDATOR CONTROL | | |
| 199008001 LOFY | 00004123() | 1990-080-01 PIT TAG PURCHASES | | |
| 198810804 PICCININNI | 00004053() | 1988-108-04 STREAMNET | | |
| 200105300 ZELINSKY | 00007373() | 2001-053-00 RE-INTRO OF LOWER COLUMBIA R. CHUM SALMON INTO DUNCA | | |
| 198712700 MCCLLOUD | 00003992() | 1987-127-00 SMOLT MONITORING PROGRAM - NON-FEDERAL | | |
| 199008000 FODREA | 00004007() | 1990-080-00 PTAGIS | | |
| 200100300 FODREA | 00012208() | 2001-003-00 ADULT PIT INTERROGATION SYSTEM INSTALLATION | | |
| 199602000 MCCLINTOCK | 00004125() | 1996-020-00 COMPARATIVE SURVIVAL STUDY | | |
| 198201300 MORSE | 00006500() | 1982-013-01 CODED WIRE TAG | | |

I certify that the above services were performed in FY2003 and that an invoice will not be submitted to BPA for payment by September 30, 2003.

All of the following criteria must be met before an accrual may be processed for unbilled contract performance:

1. There must have been actual contract performance (services rendered or goods received) in FY 2003 (October 1, 2002 through September 30, 2003).
2. The invoice will not be received by BPA by close of business on September 30, 2003.

Again, if either of the above criteria is not true, then an accrual should not be reported.

Since All the above conditions have been met, these expenditures should be accrued as FY2003 business.

Signed

Date:



Department of Energy
Bonneville Power Administration
P.O.Box 3621
Portland, Oregon 97208-3621

Environment, Fish and Wildlife

August 15, 2003

In reply refer to: KEWB-4

PACIFIC NORTHWEST ELECTRIC POWER & (PORTLAND)
CONSERVATION PLANNING COUNCIL
851 SW 6TH AVE #1100
PORTLAND OR 97204-1348
Attn: SHARON OSSMANN/ CINDI SCHULKE

As part of our efforts to accurately account for and track the financial performance of fish & wildlife contracts, the Bonneville Power Administration (BPA) is required to report all contract performance that occurs within this fiscal year or earlier (before September 30, 2003), but will not be billed until October 1, 2003 or later. This reporting will assure that we accurately record expenses in the appropriate fiscal year, thus creating clarity between the work accomplished in FY 2003, with applicable expenses, and the work accomplished in FY 2004. This distinction is particularly important in light of BPA's need to closely manage the Fish and Wildlife Program within accrual limits, and the heightened standards for reporting of financial assets and liabilities recommended by our independent auditor, PriceWaterhouseCoopers.

To accurately capture FY 2003 Fish & Wildlife Program costs, BPA is requesting your assistance in identifying a detailed listing of all contract work and expenses that meet the following criteria. Note that **both** of the following criteria must be met before an accrual may be processed for unbilled contract performance:

1. There must have been actual contract performance (services rendered or goods received) in FY 2003 or earlier (prior to September 30, 2003).
2. The invoice for the contract performance in question will not be received by BPA before the close of business on September 30, 2003. The work will be invoiced in the first months of FY 2004.

Again, if either of the above criteria is not true, then an accrual should not be reported. Do not double count expenses by including costs in the accrual estimate that have already been billed to BPA or will be before Sept. 30th, or including expenses for work that takes place after Sept. 30. These costs will be invoiced and included in FY 2004.

In order to facilitate uniform reporting, please indicate the accrual estimate for each contract listed on the attached form. If you have a contract that meets the criteria listed above, but is not listed, please add it to the form. If separate invoices will be submitted for multiple performance periods on a contract, please provide an estimate for each individual invoice. For example, if you anticipate submitting an invoice for the month of August 2003 and an invoice for September 2003, list each of these performance periods and the corresponding estimate of the invoice amount. The performance period for an invoice is the period of time when the invoiced work was performed. Accurately indicating the performance period will allow BPA to match the accrual estimate to the actual invoice when it is submitted.

Please include in your accrual estimate all of the costs that you anticipate will be invoiced to BPA for work occurring before Sept. 30th, including appropriate indirect costs and any subcontractor costs. Please be as accurate as possible in making the accrual estimate. Failure to accurately capture year-end accruals will have a detrimental impact on the Fish & Wildlife program. Under-estimating the accrual amount could result in the necessity of using FY 2004 funds to pay for work accomplished in FY 2003. Over-estimating the accrual amount could result in improperly tying up FY 2003 funds for your project that could be used by other projects, undermining the overall program. Not reporting an estimate has the same effect as under-estimating the accrual. The accuracy of your best estimate of the accruals is extremely important, as our auditors (PriceWaterhouseCoopers) will be reviewing these estimates later in the fiscal year.

Remember that your year-end accrual estimate counts against your contract spending cap (Council defined spending limit). If you have a contract with the spending cap clause you will not be allowed to accrue greater than that allowed under the cap. If your contract does not yet have the spending cap clause, we are asking that you make every attempt to not exceed the Council defined spending limit. The Council defined spending limit is the amount used for the spending cap. Each of our F&W contractors contributes to ensuring the F&W Program does not exceed its overall cap of \$139 million. If you anticipate the year-end accrual will result in the spending cap (Council defined spending limit) being exceeded for your contract, please contact your BPA project manager/COTR immediately to resolve this issue.

Please return the completed and signed form to BPA, ATTN: KEWB-4/Accrual Estimates, by September 16, 2003. The form may be faxed to BPA at (503) 230-3049, however we request that the original form still be mailed to BPA. Your attention to detail and cooperation is essential and appreciated. Reports are available at the following location on the BPA website at to assist you in calculating your accrual estimate:

http://www.efw.bpa.gov/cgi-bin/FW/Info_For_Fish_Wildlife_Contractors.cgi

BPA is also considering comments regarding our draft Policy Manual for Fish and Wildlife contracts, available at the website shown above. Comments on the draft Manual are due by September 12. (The comment period has been extended to allow adequate time for comment.)

If you have questions, please contact Tracy Hursh at (503) 230-4532 or Bryan Crawford at (503) 230-5130.

Sincerely,

A handwritten signature in black ink, appearing to read "Scott R. Hampton", written over a horizontal line.

Scott R. Hampton
Manager, Finance, Budget and Information Technology

**Contract Accruals for Work Performed but Not Billed Through September 30, 2003
For Fish and Wildlife Contracts with the Bonneville Power Administration**

**PACIFIC NORTHWEST ELECTRIC POWER & (PORTLAND)
CONSERVATION PLANNING COUNCIL
851 SW 6TH AVE #1100
PORTLAND OR 97204-1348
Attn: SHARON OSSMANN/ CINDI SCHULKE**

Phone: (503) 222-5161 FAX: (503) 820-2370

| Project Number COTR | Contract Number (Release) | Contract Title | Accrual Performance Period | Estimated Accrual Amount |
|------------------------|------------------------------|---|----------------------------------|--------------------------------|
| 200205100 MORELAND | 00010255(00024) | 2002-051-00 WASHINGTON LEVEL 2 - TONY GROVER (PCWW01Y) | | |
| 200205100 MORELAND | 00010255(00023) | 2002-051-00 COGAN OWENS COGAN - OR. SUB. PLAN PRJ MGMT (PCOO01Y) | | |
| 200205100 MORELAND | 00010253(00028) | 2002-051-00 DOUGLAS COUNTY SUBBASIN LEVEL (SAWW16) | | |
| 200205100 MORELAND | 00010253(00029) | 2002-051-00 WDFW-UMM SUBBASIN LEVEL (SAWW21) | | |
| 200205100 MORELAND | 00010253(00030) | 2002-051-00 YAKAMA NATION SUBBASIN LEVEL (SAWW59) | | |
| 200205100 MORELAND | 00010255(00022) | 2002-051-00 IDFG, MID SNAKE - LEVEL 2 (SBII05) | | |
| 200205100 MORELAND | 00010253(00045) | 2002-051-00 SHOSHONE PAIUTE TRIBES (SAII05) | | |
| 200205100 BRADY | 00010255(00025) | 2002-051-00 MSU - DEV M&E PROTOCOL FOR RES SALMONIDS (PTMM11) | | |
| 200205100 MORELAND | 00010253(00044) | 2002-051-00 MALHEUR COUNTY SOIL AND WATER CONSERVATION (SSOO35) | | |
| 200205100 MORELAND | 00010256(00001) | 2002-051-00 DREW O. PARKIN | | |
| 200205100 MORELAND | 00010256(00002) | 2002-051-00 MOBRAND BIOMETRICS, INC. - EDT | | |
| 200205100 MORELAND | 00010253(00027) | 2002-051-00 WDFW METHOW SUBBASIN LEVEL (SBWW36) | | |
| 200205100 MORELAND | 00010256(00003) | 2002-051-00 USDA, FS - TASKS 2.7.1, .2, & .3 - REGIONAL LEVEL | | |
| 200205100 MORELAND | 00010256(00004) | 2002-051-00 NW HABITAT INST. - TECH SUPPORT TO SUB PLAN TEAMS | | |
| 200205100 MORELAND | 00010256(00005) | 2002-051-00 OREGON NATURAL HERITAGE INFORMATION CENTER (RTRR05) | | |
| 200205100 MORELAND | 00010256(00006) | 2002-051-00 CRITFC - STREAM NET - LEVEL 3 (RTRR06) | | |
| 200205100 MORELAND | 00010253(00039) | 2002-051-00 OKANOGAN COUNTY SUBBASIN LEVEL (SAWW36) | | |
| 200205100 MORELAND | 00010253(00043) | 2002-051-00 SHOSHONE BANNOCK TRIBE SUBBASIN PLANNING (SAII46) | | |
| 200205100 MORELAND | 00010253(00042) | 2002-051-00 WILLAMETTE RESTORATION INITIATIVE (SSOO60) | | |
| Project Number COTR | Contract Number (Release) | Contract Title | Accrual Performance Period | Estimated Accrual Amount |
| 200205100 MORELAND | 00010253(00041) | 2002-051-00 FIFTEEN MILE COORDINATING GROUP (SS0022) | | |
| 200205100 MORELAND | 00010256(00007) | 2002-051-00 NPCC (RCRR07-REG LVL COORD WK TSKS 1.2,1.6,1.7 & 1.9) | | |
| 200205100 MORELAND | 00010253(00040) | 2002-051-00 BAKER COUNTY ASSN. OF CONSERVATION DIST. (SS0007) | | |
| 200007300 THOMS | 00006280() | 2000-073-00 SUBBASIN ASSESSMENTS | | |
| 200205100 MORELAND | 00010255(00006) | 2002-051-00 ODFW - TECH OUTREACH & ASSIST.- OR. SUBBASIN PLANNING | | |

| | | | | |
|------------------------------------|--|---|---|--|
| 200205100 MORELAND | 00010255(00005) | 2002-051-00 COGAN OWENS COGAN - OR SUB PLAN PRJ MGMT | | |
| 200205100 MORELAND | 00010255(00007) | 2002-051-00 COGAN OWENS COGEN TECH OUTREACH & ASSIST. OR SUB PLAN | | |
| 200205100 MORELAND | 00010255(00008) | 2002-051-00 CTUIR -TECH OUTREACH & ASSIST. -OR SUBBASIN PLANNING | | |
| 200205100 MORELAND | 00010255(00010) | 2002-051-00 CRITFC -TECH OUTREACH & ASSIST.-OR. SUBBASIN PLANNING | | |
| 200205100 MORELAND | 00010255(00011) | 2002-051-00 CONFED TRIBES OF UMITILLA INDIAN RES - ST/PROV/TRIBAL | | |
| 200205100 MORELAND | 00010255(00012) | 2002-051-00 NEZ PERCE TRIBE - ST/PROV/TRIBAL LEVEL (PTWW06) | | |
| 200205100 MORELAND | 00010253(00035) | 2002-051-00 CHELAN COUNTY WENATCHEE SUBBASIN (SBWW59) | | |
| 200205100 BRADY | 00010253(00034) | 2002-051-00 WDFW YAKIMA SUBBASIN (SCWW62) | | |
| 200205100 MORELAND | 00010255(00013) | 2002-051-00 WDFW-SUBBASIN PLANNING (PTWW08) | | |
| 200205100 MORELAND | 00010255(00014) | 2002-051-00 US FOREST SERVICE-STATE/PROVINCE/TRIBAL (PTWW09) | | |
| 200205100 MORELAND | 00010253(00036) | 2002-051-00 YAKAMA NATION FISHERIES YAKAMA SUBBASIN (SAWW62) | | |
| 200205100 MORELAND | 00010253(00037) | 2002-051-00 YAKIMA COUNTY SURFACE WATER MANAGEMENT (SBWW62) | | |
| 200205100 MORELAND | 00010255(00004) | 2002-051-00 IDAHO SPSC - TRAVEL FOR PC II01 TRIBES | | |
| 200205100 MORELAND | 00010255(00015) | 2002-051-00 N CENTRAL WA RESORCES CONSEV & DEV COUNCIL (PTWW10) | | |
| 200205100 MORELAND | 00010255(00017) | 2002-051-00 NATURE CONSERVANCY IDAHO PROGRAM | | |
| Project Number COTR | Contract Number (Release) | Contract Title | Accrual Performance Period | Estimate Accrual Amount |
| 200107000 GEISELMAN | 00007263() | 2001-70 ECOSYSTEM DIAGNOSIS & TREATMENT MODEL EVALUATION | | |
| 200205100 MORELAND | 00010253(00033) | 2002-051-00 NEZ PERCE TRIBE - SALMON SUBBASIN (SBII43) | | |
| 200205100 MORELAND | 00010253(00032) | 2002-051-00 SHOSHONE BANNOCK TRIBE - SALMONSUBBASIN (SAII43) | | |
| 200205100 MORELAND | 00010255(00018) | 2002-051-00 IDAHO DEPT OF FISH & GAME SALMON SUBBASIN (PTII05) | | |
| 200205100 MORELAND | 00010255(00003) | 2002-051-00 SUBBASIN PLANNING - TOM DAYLEY | | |
| 200205100 MORELAND | 00010255(00002) | 2002-051-00 SUBBASIN PLANNING - ALISON SQUIER | | |
| 200205100 MORELAND | 00010255(00001) | 2002-051-00 SUBBASIN PLANNING -TONY GROVER | | |
| 200205100 MORELAND | 00010255(00020) | 2002-051-00 ALISON SQUIER - SUBBASIN PLANNING LEVEL 2 (PCWW02X) | | |
| 200205100 MORELAND | 00010253(00038) | 2002-051-00 GRANDE RONDE MODEL WATERSHED FOUNDATION (SSWW24) | | |
| 200205100 MORELAND | 00010253(00049) | 2002-051-00 PALOUSE-ROCK LK CON DIST - PALOUSE SUBBASIN (SSIW39) | | |
| 200205100 MORELAND | 00010253(00048) | 2002-051-00 SHOSHONE- PAIUTE TRIBES - OWYHEE SUBBASIN (SSIO38) | | |
| 200205100 MORELAND | 00010253(00046) | 2002-051-00 COLUMBIA-BLUE MOUNTAIN RESOURCE CONSERVATION(SSOO28) | | |
| 200205100 MORELAND | 00010253(00031) | 2002-051-00 CHELAN COUNTY CHELAN SUBBASIN LEVEL (SAWW32) | | |
| 200205100 MORELAND | 00010255(00021) | 2002-051-00 IDFG SUBBASIN PLANNING LEVEL 2 (SBII46) | | |
| 199702300 BRADY | 00004621() | 1997-023-00 INDEPENDENT SCIENTIFIC REVIEW PANEL | | |
| 200205100 MORELAND | 00010253(00018) | 2002-051-00 NEZ PERCE SUBBASIN LEVEL (SSII47) | | |

| | | | | |
|------------------------------------|--|--|---|---|
| 200205100 MORELAND | 00010253(00017) | 2002-051-00 GEI CONSULTANTS, INC - SUBBASIN LEVEL | | |
| 200205100 MORELAND | 00010253(00019) | 2002-051-00 WDFW SUBBASIN LEVEL (SBWW32) | | |
| 200205100 MORELAND | 00010253(00016) | 2002-051-00 FERRY CONSERVATION DISTRICT - SUBBASIN LEVEL | | |
| 200300500 LOFY | 00012689() | 2003-005-00 HATCHERY AND GENETICS MGMT PLANS | | |
| Project Number COTR | Contract Number (Release) | Contract Title | Accrual Performance Period | Estimated Accrual Amount |
| 200205100 MORELAND | 00010253(00020) | 2002-051-00 COLVILLE CONFEDERATED TRIBES SUBBASIN LEVEL (SBWW37) | | |
| 200205100 MORELAND | 00010253(00021) | 2002-051-00 OKANOGAN COUNTY SUBBASIN LEVEL (SAWW37) | | |
| 200204700 LOFY | 00009770() | 2002-47 ARTIFICIAL PRODUCTION REVIEW EVALUATION (APRE) | | |
| 200205100 MORELAND | 00010253(00015) | 2002-051-00 POMEROY CONSERVATION DISTRICT SUBBASIN LEVEL | | |
| 200205100 MORELAND | 00010253(00001) | 2002-051-00 FLATHEAD RIVER SUBBASIN PLAN | | |
| 200205100 MORELAND | 00010253(00002) | 2002-051-00 MONTANA FISH, WILDLIFE, AND PARKS - KOOTENAI RIVER | | |
| 200205100 MORELAND | 00010253(00003) | 2002-051-00 KOOTENAI TRIBE OF IDAHO - KOOTENAI RIV SUBBASIN | | |
| 200205100 MORELAND | 00010253(00004) | 2002-051-00 LCFRB - LOWER COLUMBIA SUBBASIN PLANNING | | |
| 200205100 MORELAND | 00010253(00005) | 2002-051-00 DRC - DESCHUTES RIVER SUBBASIN PLAN | | |
| 200205100 MORELAND | 00010253(00026) | 2002-051-00 WDFW UPPER MIDDLE MAINSTEAM SUBBASIN LEVEL (SBWW16) | | |
| 200205100 MORELAND | 00010253(00014) | 2002-051-00 ASOTIN COUNTY CONSERVATION DIST SUBBASIN LEVEL | | |
| 200205100 MORELAND | 00010253(00025) | 2002-051-00 WDFW OKANOGAN SUBBASIN LEVEL | | |
| 200205100 MORELAND | 00010253(00013) | 2002-051-00 WALLA WALLA BASIN WATERSHED SUBBASIN PLANNING LEVEL | | |
| 200205100 MORELAND | 00010253(00024) | 2002-051-00 YAKAMA NATION/OKANOGAN - SUBBASIN LEVEL | | |
| 200205100 MORELAND | 00010253(00012) | 2002-051-00 COLUMBIA CONSERVATION DISTRICT SUBBASIN LEVEL | | |
| 200205100 MORELAND | 00010253(00011) | 2002-051-00 NEZ PERCE TRIBE SUBBASIN LEVEL (SII09) | | |
| 200205100 MORELAND | 00010253(00010) | 2002-051-00 CONFEDERATED TRIBES OF THE UMATILLA SUBBASIN LEVEL | | |
| 200205100 MORELAND | 00010253(00023) | 2002-051-00 CHELAN COUNTY - ENTIAT - SUBBASIN LEVEL (SAWW21) | | |
| 200205100 MORELAND | 00010253(00022) | 2002-051-00 WDFW WENATCHEE SUBBASIN LEVEL (SCWW59) | | |
| 200205100 MORELAND | 00010253(00009) | 2002-051-00 LOWER COLUMBIA RIVER ESTUARY PARTNERSHIP SUBBASIN | | |
| Project Number COTR | Contract Number (Release) | Contract Title | Accrual Performance Period | Estimated Accrual Amount |
| 200205100 MORELAND | 00010253(00008) | 2002-051-00 WALLA WALLA WA SUBBASIN LEVEL | | |
| 200205100 MORELAND | 00010253(00007) | 2002-051-00 NEZ PERCE SUBBASIN LEVEL | | |
| 200205100 MORELAND | 00010253(00006) | 2002-051-00 HRSWCD - HOOD RIVER SUBBASIN PLANNING | | |

I certify that the above services were performed in FY2003 and that an invoice will not be submitted to BPA for payment by September 30, 2003.

All of the following criteria must be met before an accrual may be processed for unbilled contract performance:

1. There must have been actual contract performance (services rendered or goods received) in FY 2003 (October 1, 2002 through September 30, 2003).
2. The invoice will not be received by BPA by close of business on September 30, 2003.

Again, if either of the above criteria is not true, then an accrual should not be reported.

Since All the above conditions have been met, these expenditures should be accrued as FY2003 business.

Signed

Date:



Department of Energy
Bonneville Power Administration
P.O.Box 3621
Portland, Oregon 97208-3621

Environment, Fish and Wildlife

August 15, 2003

In reply refer to: KEWB-4

PACIFIC POWER & LIGHT CO (PENDLETON)
PO BOX 220
PENDLETON OR 97801

As part of our efforts to accurately account for and track the financial performance of fish & wildlife contracts, the Bonneville Power Administration (BPA) is required to report all contract performance that occurs within this fiscal year or earlier (before September 30, 2003), but will not be billed until October 1, 2003 or later. This reporting will assure that we accurately record expenses in the appropriate fiscal year, thus creating clarity between the work accomplished in FY 2003, with applicable expenses, and the work accomplished in FY 2004. This distinction is particularly important in light of BPA's need to closely manage the Fish and Wildlife Program within accrual limits, and the heightened standards for reporting of financial assets and liabilities recommended by our independent auditor, PriceWaterhouseCoopers.

To accurately capture FY 2003 Fish & Wildlife Program costs, BPA is requesting your assistance in identifying a detailed listing of all contract work and expenses that meet the following criteria. Note that **both** of the following criteria must be met before an accrual may be processed for unbilled contract performance:

1. There must have been actual contract performance (services rendered or goods received) in FY 2003 or earlier (prior to September 30, 2003).
2. The invoice for the contract performance in question will not be received by BPA before the close of business on September 30, 2003. The work will be invoiced in the first months of FY 2004.

Again, if either of the above criteria is not true, then an accrual should not be reported. Do not double count expenses by including costs in the accrual estimate that have already been billed to BPA or will be before Sept. 30th, or including expenses for work that takes place after Sept. 30. These costs will be invoiced and included in FY 2004.

In order to facilitate uniform reporting, please indicate the accrual estimate for each contract listed on the attached form. If you have a contract that meets the criteria listed above, but is not listed, please add it to the form. If separate invoices will be submitted for multiple performance periods on a contract, please provide an estimate for each individual invoice. For example, if you anticipate submitting an invoice for the month of August 2003 and an invoice for September 2003, list each of these performance periods and the corresponding estimate of the invoice amount. The performance period for an invoice is the period of time when the invoiced work was performed. Accurately indicating the performance period will allow BPA to match the accrual estimate to the actual invoice when it is submitted.

Please include in your accrual estimate all of the costs that you anticipate will be invoiced to

BPA for work occurring before Sept. 30th, including appropriate indirect costs and any subcontractor costs. Please be as accurate as possible in making the accrual estimate. Failure to accurately capture year-end accruals will have a detrimental impact on the Fish & Wildlife program. Under-estimating the accrual amount could result in the necessity of using FY 2004 funds to pay for work accomplished in FY 2003. Over-estimating the accrual amount could result in improperly tying up FY 2003 funds for your project that could be used by other projects, undermining the overall program. Not reporting an estimate has the same effect as under-estimating the accrual. The accuracy of your best estimate of the accruals is extremely important, as our auditors (PriceWaterhouseCoopers) will be reviewing these estimates later in the fiscal year.

Remember that your year-end accrual estimate counts against your contract spending cap (Council defined spending limit). If you have a contract with the spending cap clause you will not be allowed to accrue greater than that allowed under the cap. If your contract does not yet have the spending cap clause, we are asking that you make every attempt to not exceed the Council defined spending limit. The Council defined spending limit is the amount used for the spending cap. Each of our F&W contractors contributes to ensuring the F&W Program does not exceed its overall cap of \$139 million. If you anticipate the year-end accrual will result in the spending cap (Council defined spending limit) being exceeded for your contract, please contact your BPA project manager/COTR immediately to resolve this issue.

Please return the completed and signed form to BPA, ATTN: KEWB-4/Accrual Estimates, by September 16, 2003. The form may be faxed to BPA at (503) 230-3049, however we request that the original form still be mailed to BPA. Your attention to detail and cooperation is essential and appreciated. Reports are available at the following location on the BPA website at to assist you in calculating your accrual estimate:

http://www.efw.bpa.gov/cgi-bin/FW/Info_For_Fish_Wildlife_Contractors.cgi

BPA is also considering comments regarding our draft Policy Manual for Fish and Wildlife contracts, available at the website shown above. Comments on the draft Manual are due by September 12. (The comment period has been extended to allow adequate time for comment.)

If you have questions, please contact Tracy Hursh at (503) 230-4532 or Bryan Crawford at (503) 230-5130.

Sincerely,

A handwritten signature in black ink, appearing to read "Scott R. Hampton", written over a horizontal line.

Scott R. Hampton
Manager, Finance, Budget and Information Technology

**Contract Accruals for Work Performed but Not Billed Through September 30, 2003
For Fish and Wildlife Contracts with the Bonneville Power Administration**

**PACIFIC POWER & LIGHT CO (PENDLETON)
PO BOX 220
PENDLETON OR 97801**

| Project Number COTR | Contract Number (Release) | Contract Title | Accrual Performance Period | Estimated Accrual Amount |
|--------------------------------|--------------------------------------|---|---------------------------------------|---|
| 198902700 MCLOUD | 00004372() | 1989-027-00 PROVIDE ELECTRIC SERVICE TO WEID/SANDLER PUMPING STAT | | |

I certify that the above services were performed in FY2003 and that an invoice will not be submitted to BPA for payment by September 30, 2003.

All of the following criteria must be met before an accrual may be processed for unbilled contract performance:

1. There must have been actual contract performance (services rendered or goods received) in FY 2003 (October 1, 2002 through September 30, 2003).
2. The invoice will not be received by BPA by close of business on September 30, 2003.

Again, if either of the above criteria is not true, then an accrual should not be reported.

Since All the above conditions have been met, these expenditures should be accrued as FY2003 business.

Signed

Date:



Department of Energy
Bonneville Power Administration
P.O.Box 3621
Portland, Oregon 97208-3621

Environment, Fish and Wildlife

August 15, 2003

In reply refer to: KEWB-4

PARAMETRIX INC (PORTLAND)
PO BOX 460
SUMNER WA 98390

As part of our efforts to accurately account for and track the financial performance of fish & wildlife contracts, the Bonneville Power Administration (BPA) is required to report all contract performance that occurs within this fiscal year or earlier (before September 30, 2003), but will not be billed until October 1, 2003 or later. This reporting will assure that we accurately record expenses in the appropriate fiscal year, thus creating clarity between the work accomplished in FY 2003, with applicable expenses, and the work accomplished in FY 2004. This distinction is particularly important in light of BPA's need to closely manage the Fish and Wildlife Program within accrual limits, and the heightened standards for reporting of financial assets and liabilities recommended by our independent auditor, PriceWaterhouseCoopers.

To accurately capture FY 2003 Fish & Wildlife Program costs, BPA is requesting your assistance in identifying a detailed listing of all contract work and expenses that meet the following criteria. Note that **both** of the following criteria must be met before an accrual may be processed for unbilled contract performance:

1. There must have been actual contract performance (services rendered or goods received) in FY 2003 or earlier (prior to September 30, 2003).
2. The invoice for the contract performance in question will not be received by BPA before the close of business on September 30, 2003. The work will be invoiced in the first months of FY 2004.

Again, if either of the above criteria is not true, then an accrual should not be reported. Do not double count expenses by including costs in the accrual estimate that have already been billed to BPA or will be before Sept. 30th, or including expenses for work that takes place after Sept. 30. These costs will be invoiced and included in FY 2004.

In order to facilitate uniform reporting, please indicate the accrual estimate for each contract listed on the attached form. If you have a contract that meets the criteria listed above, but is not listed, please add it to the form. If separate invoices will be submitted for multiple performance periods on a contract, please provide an estimate for each individual invoice. For example, if you anticipate submitting an invoice for the month of August 2003 and an invoice for September 2003, list each of these performance periods and the corresponding estimate of the invoice amount. The performance period for an invoice is the period of time when the invoiced work was performed. Accurately indicating the performance period will allow BPA to match the accrual estimate to the actual invoice when it is submitted.

Please include in your accrual estimate all of the costs that you anticipate will be invoiced to

BPA for work occurring before Sept. 30th, including appropriate indirect costs and any subcontractor costs. Please be as accurate as possible in making the accrual estimate. Failure to accurately capture year-end accruals will have a detrimental impact on the Fish & Wildlife program. Under-estimating the accrual amount could result in the necessity of using FY 2004 funds to pay for work accomplished in FY 2003. Over-estimating the accrual amount could result in improperly tying up FY 2003 funds for your project that could be used by other projects, undermining the overall program. Not reporting an estimate has the same effect as under-estimating the accrual. The accuracy of your best estimate of the accruals is extremely important, as our auditors (PriceWaterhouseCoopers) will be reviewing these estimates later in the fiscal year.

Remember that your year-end accrual estimate counts against your contract spending cap (Council defined spending limit). If you have a contract with the spending cap clause you will not be allowed to accrue greater than that allowed under the cap. If your contract does not yet have the spending cap clause, we are asking that you make every attempt to not exceed the Council defined spending limit. The Council defined spending limit is the amount used for the spending cap. Each of our F&W contractors contributes to ensuring the F&W Program does not exceed its overall cap of \$139 million. If you anticipate the year-end accrual will result in the spending cap (Council defined spending limit) being exceeded for your contract, please contact your BPA project manager/COTR immediately to resolve this issue.

Please return the completed and signed form to BPA, ATTN: KEWB-4/Accrual Estimates, by September 16, 2003. The form may be faxed to BPA at (503) 230-3049, however we request that the original form still be mailed to BPA. Your attention to detail and cooperation is essential and appreciated. Reports are available at the following location on the BPA website at to assist you in calculating your accrual estimate:

http://www.efw.bpa.gov/cgi-bin/FW/Info_For_Fish_Wildlife_Contractors.cgi

BPA is also considering comments regarding our draft Policy Manual for Fish and Wildlife contracts, available at the website shown above. Comments on the draft Manual are due by September 12. (The comment period has been extended to allow adequate time for comment.)

If you have questions, please contact Tracy Hursh at (503) 230-4532 or Bryan Crawford at (503) 230-5130.

Sincerely,

A handwritten signature in black ink, appearing to read "Scott R. Hampton", written over a horizontal line.

Scott R. Hampton
Manager, Finance, Budget and Information Technology

**Contract Accruals for Work Performed but Not Billed Through September 30, 2003
For Fish and Wildlife Contracts with the Bonneville Power Administration**

**PARAMETRIX INC (PORTLAND)
PO BOX 460
SUMNER WA 98390**

| Project Number COTR | Contract Number (Release) | Contract Title | Accrual Performance Period | Estimate Accrual Amount |
|------------------------|------------------------------|--|-------------------------------|-------------------------------|
| 200304800 WEINTRAUB | 00009914() | PROGRAMMATIC BA FOR OUTPLANTING ADULT HATCHERY RETURNS 199506100 | | |
| 200104500 MORELAND | 00007420(00004) | 2001-045-00 ACTION PLAN PROPOSAL REVIEW | | |

I certify that the above services were performed in FY2003 and that an invoice will not be submitted to BPA for payment by September 30, 2003.

All of the following criteria must be met before an accrual may be processed for unbilled contract performance:

1. There must have been actual contract performance (services rendered or goods received) in FY 2003 (October 1, 2002 through September 30, 2003).
2. The invoice will not be received by BPA by close of business on September 30, 2003.

Again, if either of the above criteria is not true, then an accrual should not be reported.

Since All the above conditions have been met, these expenditures should be accrued as FY2003 business.

Signed

Date:



Department of Energy
Bonneville Power Administration
P.O.Box 3621
Portland, Oregon 97208-3621

Environment, Fish and Wildlife

August 15, 2003

In reply refer to: KEWB-4

PAULSEN ENVIRONMENTAL RESEARCH LTD (LAKE OSWEGO)
16016 SW BOONES FERRY RD #4
LAKE OSWEGO OR 97035

As part of our efforts to accurately account for and track the financial performance of fish & wildlife contracts, the Bonneville Power Administration (BPA) is required to report all contract performance that occurs within this fiscal year or earlier (before September 30, 2003), but will not be billed until October 1, 2003 or later. This reporting will assure that we accurately record expenses in the appropriate fiscal year, thus creating clarity between the work accomplished in FY 2003, with applicable expenses, and the work accomplished in FY 2004. This distinction is particularly important in light of BPA's need to closely manage the Fish and Wildlife Program within accrual limits, and the heightened standards for reporting of financial assets and liabilities recommended by our independent auditor, PriceWaterhouseCoopers.

To accurately capture FY 2003 Fish & Wildlife Program costs, BPA is requesting your assistance in identifying a detailed listing of all contract work and expenses that meet the following criteria. Note that **both** of the following criteria must be met before an accrual may be processed for unbilled contract performance:

1. There must have been actual contract performance (services rendered or goods received) in FY 2003 or earlier (prior to September 30, 2003).
2. The invoice for the contract performance in question will not be received by BPA before the close of business on September 30, 2003. The work will be invoiced in the first months of FY 2004.

Again, if either of the above criteria is not true, then an accrual should not be reported. Do not double count expenses by including costs in the accrual estimate that have already been billed to BPA or will be before Sept. 30th, or including expenses for work that takes place after Sept. 30. These costs will be invoiced and included in FY 2004.

In order to facilitate uniform reporting, please indicate the accrual estimate for each contract listed on the attached form. If you have a contract that meets the criteria listed above, but is not listed, please add it to the form. If separate invoices will be submitted for multiple performance periods on a contract, please provide an estimate for each individual invoice. For example, if you anticipate submitting an invoice for the month of August 2003 and an invoice for September 2003, list each of these performance periods and the corresponding estimate of the invoice amount. The performance period for an invoice is the period of time when the invoiced work was performed. Accurately indicating the performance period will allow BPA to match the accrual estimate to the actual invoice when it is submitted.

Please include in your accrual estimate all of the costs that you anticipate will be invoiced to

BPA for work occurring before Sept. 30th, including appropriate indirect costs and any subcontractor costs. Please be as accurate as possible in making the accrual estimate. Failure to accurately capture year-end accruals will have a detrimental impact on the Fish & Wildlife program. Under-estimating the accrual amount could result in the necessity of using FY 2004 funds to pay for work accomplished in FY 2003. Over-estimating the accrual amount could result in improperly tying up FY 2003 funds for your project that could be used by other projects, undermining the overall program. Not reporting an estimate has the same effect as under-estimating the accrual. The accuracy of your best estimate of the accruals is extremely important, as our auditors (PriceWaterhouseCoopers) will be reviewing these estimates later in the fiscal year.

Remember that your year-end accrual estimate counts against your contract spending cap (Council defined spending limit). If you have a contract with the spending cap clause you will not be allowed to accrue greater than that allowed under the cap. If your contract does not yet have the spending cap clause, we are asking that you make every attempt to not exceed the Council defined spending limit. The Council defined spending limit is the amount used for the spending cap. Each of our F&W contractors contributes to ensuring the F&W Program does not exceed its overall cap of \$139 million. If you anticipate the year-end accrual will result in the spending cap (Council defined spending limit) being exceeded for your contract, please contact your BPA project manager/COTR immediately to resolve this issue.

Please return the completed and signed form to BPA, ATTN: KEWB-4/Accrual Estimates, by September 16, 2003. The form may be faxed to BPA at (503) 230-3049, however we request that the original form still be mailed to BPA. Your attention to detail and cooperation is essential and appreciated. Reports are available at the following location on the BPA website at to assist you in calculating your accrual estimate:

http://www.efw.bpa.gov/cgi-bin/FW/Info_For_Fish_Wildlife_Contractors.cgi

BPA is also considering comments regarding our draft Policy Manual for Fish and Wildlife contracts, available at the website shown above. Comments on the draft Manual are due by September 12. (The comment period has been extended to allow adequate time for comment.)

If you have questions, please contact Tracy Hursh at (503) 230-4532 or Bryan Crawford at (503) 230-5130.

Sincerely,

A handwritten signature in black ink, appearing to read "Scott R. Hampton", written over a horizontal line.

Scott R. Hampton
Manager, Finance, Budget and Information Technology

**Contract Accruals for Work Performed but Not Billed Through September 30, 2003
For Fish and Wildlife Contracts with the Bonneville Power Administration**

**PAULSEN ENVIRONMENTAL RESEARCH LTD (LAKE OSWEGO)
16016 SW BOONES FERRY RD #4
LAKE OSWEGO OR 97035
Phone: (503) 245-8186**

| Project Number COTR | Contract Number (Release) | Contract Title | Accrual Performance Period | Estimated Accrual Amount |
|--------------------------------|--------------------------------------|--|---|---|
| 199303701 GEISELMAN | 00004130() | 1993037-01 TECHNICAL ASSISTANCE WITH LIFE CYCLE MODELING | | |

I certify that the above services were performed in FY2003 and that an invoice will not be submitted to BPA for payment by September 30, 2003.

All of the following criteria must be met before an accrual may be processed for unbilled contract performance:

1. There must have been actual contract performance (services rendered or goods received) in FY 2003 (October 1, 2002 through September 30, 2003).
2. The invoice will not be received by BPA by close of business on September 30, 2003.

Again, if either of the above criteria is not true, then an accrual should not be reported.

Since All the above conditions have been met, these expenditures should be accrued as FY2003 business.

Signed

Date:



Department of Energy
Bonneville Power Administration
P.O.Box 3621
Portland, Oregon 97208-3621

Environment, Fish and Wildlife

August 15, 2003

In reply refer to: KEWB-4

POMEROY SOIL & WATER CONS DIST (POMEROY SOIL & WATER)
PO BOX 468
POMEROY WA 99347

As part of our efforts to accurately account for and track the financial performance of fish & wildlife contracts, the Bonneville Power Administration (BPA) is required to report all contract performance that occurs within this fiscal year or earlier (before September 30, 2003), but will not be billed until October 1, 2003 or later. This reporting will assure that we accurately record expenses in the appropriate fiscal year, thus creating clarity between the work accomplished in FY 2003, with applicable expenses, and the work accomplished in FY 2004. This distinction is particularly important in light of BPA's need to closely manage the Fish and Wildlife Program within accrual limits, and the heightened standards for reporting of financial assets and liabilities recommended by our independent auditor, PriceWaterhouseCoopers.

To accurately capture FY 2003 Fish & Wildlife Program costs, BPA is requesting your assistance in identifying a detailed listing of all contract work and expenses that meet the following criteria. Note that **both** of the following criteria must be met before an accrual may be processed for unbilled contract performance:

1. There must have been actual contract performance (services rendered or goods received) in FY 2003 or earlier (prior to September 30, 2003).
2. The invoice for the contract performance in question will not be received by BPA before the close of business on September 30, 2003. The work will be invoiced in the first months of FY 2004.

Again, if either of the above criteria is not true, then an accrual should not be reported. Do not double count expenses by including costs in the accrual estimate that have already been billed to BPA or will be before Sept. 30th, or including expenses for work that takes place after Sept. 30. These costs will be invoiced and included in FY 2004.

In order to facilitate uniform reporting, please indicate the accrual estimate for each contract listed on the attached form. If you have a contract that meets the criteria listed above, but is not listed, please add it to the form. If separate invoices will be submitted for multiple performance periods on a contract, please provide an estimate for each individual invoice. For example, if you anticipate submitting an invoice for the month of August 2003 and an invoice for September 2003, list each of these performance periods and the corresponding estimate of the invoice amount. The performance period for an invoice is the period of time when the invoiced work was performed. Accurately indicating the performance period will allow BPA to match the accrual estimate to the actual invoice when it is submitted.

Please include in your accrual estimate all of the costs that you anticipate will be invoiced to

BPA for work occurring before Sept. 30th, including appropriate indirect costs and any subcontractor costs. Please be as accurate as possible in making the accrual estimate. Failure to accurately capture year-end accruals will have a detrimental impact on the Fish & Wildlife program. Under-estimating the accrual amount could result in the necessity of using FY 2004 funds to pay for work accomplished in FY 2003. Over-estimating the accrual amount could result in improperly tying up FY 2003 funds for your project that could be used by other projects, undermining the overall program. Not reporting an estimate has the same effect as under-estimating the accrual. The accuracy of your best estimate of the accruals is extremely important, as our auditors (PriceWaterhouseCoopers) will be reviewing these estimates later in the fiscal year.

Remember that your year-end accrual estimate counts against your contract spending cap (Council defined spending limit). If you have a contract with the spending cap clause you will not be allowed to accrue greater than that allowed under the cap. If your contract does not yet have the spending cap clause, we are asking that you make every attempt to not exceed the Council defined spending limit. The Council defined spending limit is the amount used for the spending cap. Each of our F&W contractors contributes to ensuring the F&W Program does not exceed its overall cap of \$139 million. If you anticipate the year-end accrual will result in the spending cap (Council defined spending limit) being exceeded for your contract, please contact your BPA project manager/COTR immediately to resolve this issue.

Please return the completed and signed form to BPA, ATTN: KEWB-4/Accrual Estimates, by September 16, 2003. The form may be faxed to BPA at (503) 230-3049, however we request that the original form still be mailed to BPA. Your attention to detail and cooperation is essential and appreciated. Reports are available at the following location on the BPA website at to assist you in calculating your accrual estimate:

http://www.efw.bpa.gov/cgi-bin/FW/Info_For_Fish_Wildlife_Contractors.cgi

BPA is also considering comments regarding our draft Policy Manual for Fish and Wildlife contracts, available at the website shown above. Comments on the draft Manual are due by September 12. (The comment period has been extended to allow adequate time for comment.)

If you have questions, please contact Tracy Hursh at (503) 230-4532 or Bryan Crawford at (503) 230-5130.

Sincerely,

A handwritten signature in black ink, appearing to read "Scott R. Hampton", written over a horizontal line.

Scott R. Hampton
Manager, Finance, Budget and Information Technology

**Contract Accruals for Work Performed but Not Billed Through September 30, 2003
For Fish and Wildlife Contracts with the Bonneville Power Administration**

**POMEROY SOIL & WATER CONS DIST (POMEROY SOIL & WATER)
PO BOX 468
POMEROY WA 99347
Phone: (509) 843-1998**

| Project Number COTR | Contract Number (Release) | Contract Title | Accrual Performance Period | Estimated Accrual Amount |
|--------------------------------|--------------------------------------|--|---------------------------------------|---|
| 199401807 LOFY | 00006874() | 1999-059-00 PATAHA WATERSHED RIPARIAN & CROPLAND RESTORATION | | |
| 199401807 LOFY | 00004289() | 1999-021-00 PATAHA WATERSHED PLANNING/IMPLEMENTATION | | |

I certify that the above services were performed in FY2003 and that an invoice will not be submitted to BPA for payment by September 30, 2003.

All of the following criteria must be met before an accrual may be processed for unbilled contract performance:

1. There must have been actual contract performance (services rendered or goods received) in FY 2003 (October 1, 2002 through September 30, 2003).
2. The invoice will not be received by BPA by close of business on September 30, 2003.

Again, if either of the above criteria is not true, then an accrual should not be reported.

Since All the above conditions have been met, these expenditures should be accrued as FY2003 business.

Signed

Date:



Department of Energy
Bonneville Power Administration
P.O.Box 3621
Portland, Oregon 97208-3621

Environment, Fish and Wildlife

August 15, 2003

In reply refer to: KEWB-4

PORTLAND GENERAL ELECTRIC (PGE)
121 SW SALMON ST
PORTLAND OR 97204

As part of our efforts to accurately account for and track the financial performance of fish & wildlife contracts, the Bonneville Power Administration (BPA) is required to report all contract performance that occurs within this fiscal year or earlier (before September 30, 2003), but will not be billed until October 1, 2003 or later. This reporting will assure that we accurately record expenses in the appropriate fiscal year, thus creating clarity between the work accomplished in FY 2003, with applicable expenses, and the work accomplished in FY 2004. This distinction is particularly important in light of BPA's need to closely manage the Fish and Wildlife Program within accrual limits, and the heightened standards for reporting of financial assets and liabilities recommended by our independent auditor, PriceWaterhouseCoopers.

To accurately capture FY 2003 Fish & Wildlife Program costs, BPA is requesting your assistance in identifying a detailed listing of all contract work and expenses that meet the following criteria. Note that **both** of the following criteria must be met before an accrual may be processed for unbilled contract performance:

1. There must have been actual contract performance (services rendered or goods received) in FY 2003 or earlier (prior to September 30, 2003).
2. The invoice for the contract performance in question will not be received by BPA before the close of business on September 30, 2003. The work will be invoiced in the first months of FY 2004.

Again, if either of the above criteria is not true, then an accrual should not be reported. Do not double count expenses by including costs in the accrual estimate that have already been billed to BPA or will be before Sept. 30th, or including expenses for work that takes place after Sept. 30. These costs will be invoiced and included in FY 2004.

In order to facilitate uniform reporting, please indicate the accrual estimate for each contract listed on the attached form. If you have a contract that meets the criteria listed above, but is not listed, please add it to the form. If separate invoices will be submitted for multiple performance periods on a contract, please provide an estimate for each individual invoice. For example, if you anticipate submitting an invoice for the month of August 2003 and an invoice for September 2003, list each of these performance periods and the corresponding estimate of the invoice amount. The performance period for an invoice is the period of time when the invoiced work was performed. Accurately indicating the performance period will allow BPA to match the accrual estimate to the actual invoice when it is submitted.

Please include in your accrual estimate all of the costs that you anticipate will be invoiced to

BPA for work occurring before Sept. 30th, including appropriate indirect costs and any subcontractor costs. Please be as accurate as possible in making the accrual estimate. Failure to accurately capture year-end accruals will have a detrimental impact on the Fish & Wildlife program. Under-estimating the accrual amount could result in the necessity of using FY 2004 funds to pay for work accomplished in FY 2003. Over-estimating the accrual amount could result in improperly tying up FY 2003 funds for your project that could be used by other projects, undermining the overall program. Not reporting an estimate has the same effect as under-estimating the accrual. The accuracy of your best estimate of the accruals is extremely important, as our auditors (PriceWaterhouseCoopers) will be reviewing these estimates later in the fiscal year.

Remember that your year-end accrual estimate counts against your contract spending cap (Council defined spending limit). If you have a contract with the spending cap clause you will not be allowed to accrue greater than that allowed under the cap. If your contract does not yet have the spending cap clause, we are asking that you make every attempt to not exceed the Council defined spending limit. The Council defined spending limit is the amount used for the spending cap. Each of our F&W contractors contributes to ensuring the F&W Program does not exceed its overall cap of \$139 million. If you anticipate the year-end accrual will result in the spending cap (Council defined spending limit) being exceeded for your contract, please contact your BPA project manager/COTR immediately to resolve this issue.

Please return the completed and signed form to BPA, ATTN: KEWB-4/Accrual Estimates, by September 16, 2003. The form may be faxed to BPA at (503) 230-3049, however we request that the original form still be mailed to BPA. Your attention to detail and cooperation is essential and appreciated. Reports are available at the following location on the BPA website at to assist you in calculating your accrual estimate:

http://www.efw.bpa.gov/cgi-bin/FW/Info_For_Fish_Wildlife_Contractors.cgi

BPA is also considering comments regarding our draft Policy Manual for Fish and Wildlife contracts, available at the website shown above. Comments on the draft Manual are due by September 12. (The comment period has been extended to allow adequate time for comment.)

If you have questions, please contact Tracy Hursh at (503) 230-4532 or Bryan Crawford at (503) 230-5130.

Sincerely,

A handwritten signature in black ink, appearing to read "Scott R. Hampton", written over a horizontal line.

Scott R. Hampton
Manager, Finance, Budget and Information Technology

**Contract Accruals for Work Performed but Not Billed Through September 30, 2003
For Fish and Wildlife Contracts with the Bonneville Power Administration**

**PORTLAND GENERAL ELECTRIC (PGE)
121 SW SALMON ST
PORTLAND OR 97204
Phone: (503) 226-8370**

| Project Number COTR | Contract Number (Release) | Contract Title | Accrual Performance Period | Estimated Accrual Amount |
|--------------------------------|--------------------------------------|---|---------------------------------------|---|
| 198805306 SWAN | 00004283() | 1988-053-06 HOOD RIVER PRODUCTION PROGRAM: HATCHERY O&M | | |

I certify that the above services were performed in FY2003 and that an invoice will not be submitted to BPA for payment by September 30, 2003.

All of the following criteria must be met before an accrual may be processed for unbilled contract performance:

1. There must have been actual contract performance (services rendered or goods received) in FY 2003 (October 1, 2002 through September 30, 2003).
2. The invoice will not be received by BPA by close of business on September 30, 2003.

Again, if either of the above criteria is not true, then an accrual should not be reported.

Since All the above conditions have been met, these expenditures should be accrued as FY2003 business.

Signed

Date:



Department of Energy
Bonneville Power Administration
P.O.Box 3621
Portland, Oregon 97208-3621

Environment, Fish and Wildlife

August 15, 2003

In reply refer to: KEWB-4

RHI MANAGEMENT RESOURCES (RHI MANAGEMENT)
PO BOX 60000
FILE 73484
SAN FRANCISCO CA 94160-3484

As part of our efforts to accurately account for and track the financial performance of fish & wildlife contracts, the Bonneville Power Administration (BPA) is required to report all contract performance that occurs within this fiscal year or earlier (before September 30, 2003), but will not be billed until October 1, 2003 or later. This reporting will assure that we accurately record expenses in the appropriate fiscal year, thus creating clarity between the work accomplished in FY 2003, with applicable expenses, and the work accomplished in FY 2004. This distinction is particularly important in light of BPA's need to closely manage the Fish and Wildlife Program within accrual limits, and the heightened standards for reporting of financial assets and liabilities recommended by our independent auditor, PriceWaterhouseCoopers.

To accurately capture FY 2003 Fish & Wildlife Program costs, BPA is requesting your assistance in identifying a detailed listing of all contract work and expenses that meet the following criteria. Note that **both** of the following criteria must be met before an accrual may be processed for unbilled contract performance:

1. There must have been actual contract performance (services rendered or goods received) in FY 2003 or earlier (prior to September 30, 2003).
2. The invoice for the contract performance in question will not be received by BPA before the close of business on September 30, 2003. The work will be invoiced in the first months of FY 2004.

Again, if either of the above criteria is not true, then an accrual should not be reported. Do not double count expenses by including costs in the accrual estimate that have already been billed to BPA or will be before Sept. 30th, or including expenses for work that takes place after Sept. 30. These costs will be invoiced and included in FY 2004.

In order to facilitate uniform reporting, please indicate the accrual estimate for each contract listed on the attached form. If you have a contract that meets the criteria listed above, but is not listed, please add it to the form. If separate invoices will be submitted for multiple performance periods on a contract, please provide an estimate for each individual invoice. For example, if you anticipate submitting an invoice for the month of August 2003 and an invoice for September 2003, list each of these performance periods and the corresponding estimate of the invoice amount. The performance period for an invoice is the period of time when the invoiced work was performed. Accurately indicating the performance period will allow BPA to match the accrual estimate to the actual invoice when it is submitted.

Please include in your accrual estimate all of the costs that you anticipate will be invoiced to

BPA for work occurring before Sept. 30th, including appropriate indirect costs and any subcontractor costs. Please be as accurate as possible in making the accrual estimate. Failure to accurately capture year-end accruals will have a detrimental impact on the Fish & Wildlife program. Under-estimating the accrual amount could result in the necessity of using FY 2004 funds to pay for work accomplished in FY 2003. Over-estimating the accrual amount could result in improperly tying up FY 2003 funds for your project that could be used by other projects, undermining the overall program. Not reporting an estimate has the same effect as under-estimating the accrual. The accuracy of your best estimate of the accruals is extremely important, as our auditors (PriceWaterhouseCoopers) will be reviewing these estimates later in the fiscal year.

Remember that your year-end accrual estimate counts against your contract spending cap (Council defined spending limit). If you have a contract with the spending cap clause you will not be allowed to accrue greater than that allowed under the cap. If your contract does not yet have the spending cap clause, we are asking that you make every attempt to not exceed the Council defined spending limit. The Council defined spending limit is the amount used for the spending cap. Each of our F&W contractors contributes to ensuring the F&W Program does not exceed its overall cap of \$139 million. If you anticipate the year-end accrual will result in the spending cap (Council defined spending limit) being exceeded for your contract, please contact your BPA project manager/COTR immediately to resolve this issue.

Please return the completed and signed form to BPA, ATTN: KEWB-4/Accrual Estimates, by September 16, 2003. The form may be faxed to BPA at (503) 230-3049, however we request that the original form still be mailed to BPA. Your attention to detail and cooperation is essential and appreciated. Reports are available at the following location on the BPA website at to assist you in calculating your accrual estimate:

http://www.efw.bpa.gov/cgi-bin/FW/Info_For_Fish_Wildlife_Contractors.cgi

BPA is also considering comments regarding our draft Policy Manual for Fish and Wildlife contracts, available at the website shown above. Comments on the draft Manual are due by September 12. (The comment period has been extended to allow adequate time for comment.)

If you have questions, please contact Tracy Hursh at (503) 230-4532 or Bryan Crawford at (503) 230-5130.

Sincerely,

A handwritten signature in black ink, appearing to read "Scott R. Hampton", written over a horizontal line.

Scott R. Hampton
Manager, Finance, Budget and Information Technology

**Contract Accruals for Work Performed but Not Billed Through September 30, 2003
For Fish and Wildlife Contracts with the Bonneville Power Administration**

**RHI MANAGEMENT RESOURCES (RHI MANAGEMENT)
PO BOX 60000
FILE 73484
SAN FRANCISCO CA 94160-3484**

| Project Number COTR | Contract Number (Release) | Contract Title | Accrual Performance Period | Estimated Accrual Amount |
|--------------------------------|--------------------------------------|--------------------------------|---------------------------------------|-------------------------------------|
| 200304800 | 00013034() | FISH & WILDLIFE BUDGET SUPPORT | | |

I certify that the above services were performed in FY2003 and that an invoice will not be submitted to BPA for payment by September 30, 2003.

All of the following criteria must be met before an accrual may be processed for unbilled contract performance:

1. There must have been actual contract performance (services rendered or goods received) in FY 2003 (October 1, 2002 through September 30, 2003).
2. The invoice will not be received by BPA by close of business on September 30, 2003.

Again, if either of the above criteria is not true, then an accrual should not be reported.

Since All the above conditions have been met, these expenditures should be accrued as FY2003 business.

Signed

Date:



Department of Energy
Bonneville Power Administration
P.O.Box 3621
Portland, Oregon 97208-3621

Environment, Fish and Wildlife

August 15, 2003

In reply refer to: KEWB-4

HINRICHSEN ENVIRONMENTAL SERVICES (VENDOR)
4608 UNION BAY PL NE
SEATTLE WA 98105-4027

As part of our efforts to accurately account for and track the financial performance of fish & wildlife contracts, the Bonneville Power Administration (BPA) is required to report all contract performance that occurs within this fiscal year or earlier (before September 30, 2003), but will not be billed until October 1, 2003 or later. This reporting will assure that we accurately record expenses in the appropriate fiscal year, thus creating clarity between the work accomplished in FY 2003, with applicable expenses, and the work accomplished in FY 2004. This distinction is particularly important in light of BPA's need to closely manage the Fish and Wildlife Program within accrual limits, and the heightened standards for reporting of financial assets and liabilities recommended by our independent auditor, PriceWaterhouseCoopers.

To accurately capture FY 2003 Fish & Wildlife Program costs, BPA is requesting your assistance in identifying a detailed listing of all contract work and expenses that meet the following criteria. Note that **both** of the following criteria must be met before an accrual may be processed for unbilled contract performance:

1. There must have been actual contract performance (services rendered or goods received) in FY 2003 or earlier (prior to September 30, 2003).
2. The invoice for the contract performance in question will not be received by BPA before the close of business on September 30, 2003. The work will be invoiced in the first months of FY 2004.

Again, if either of the above criteria is not true, then an accrual should not be reported. Do not double count expenses by including costs in the accrual estimate that have already been billed to BPA or will be before Sept. 30th, or including expenses for work that takes place after Sept. 30. These costs will be invoiced and included in FY 2004.

In order to facilitate uniform reporting, please indicate the accrual estimate for each contract listed on the attached form. If you have a contract that meets the criteria listed above, but is not listed, please add it to the form. If separate invoices will be submitted for multiple performance periods on a contract, please provide an estimate for each individual invoice. For example, if you anticipate submitting an invoice for the month of August 2003 and an invoice for September 2003, list each of these performance periods and the corresponding estimate of the invoice amount. The performance period for an invoice is the period of time when the invoiced work was performed. Accurately indicating the performance period will allow BPA to match the accrual estimate to the actual invoice when it is submitted.

Please include in your accrual estimate all of the costs that you anticipate will be invoiced to

BPA for work occurring before Sept. 30th, including appropriate indirect costs and any subcontractor costs. Please be as accurate as possible in making the accrual estimate. Failure to accurately capture year-end accruals will have a detrimental impact on the Fish & Wildlife program. Under-estimating the accrual amount could result in the necessity of using FY 2004 funds to pay for work accomplished in FY 2003. Over-estimating the accrual amount could result in improperly tying up FY 2003 funds for your project that could be used by other projects, undermining the overall program. Not reporting an estimate has the same effect as under-estimating the accrual. The accuracy of your best estimate of the accruals is extremely important, as our auditors (PriceWaterhouseCoopers) will be reviewing these estimates later in the fiscal year.

Remember that your year-end accrual estimate counts against your contract spending cap (Council defined spending limit). If you have a contract with the spending cap clause you will not be allowed to accrue greater than that allowed under the cap. If your contract does not yet have the spending cap clause, we are asking that you make every attempt to not exceed the Council defined spending limit. The Council defined spending limit is the amount used for the spending cap. Each of our F&W contractors contributes to ensuring the F&W Program does not exceed its overall cap of \$139 million. If you anticipate the year-end accrual will result in the spending cap (Council defined spending limit) being exceeded for your contract, please contact your BPA project manager/COTR immediately to resolve this issue.

Please return the completed and signed form to BPA, ATTN: KEWB-4/Accrual Estimates, by September 16, 2003. The form may be faxed to BPA at (503) 230-3049, however we request that the original form still be mailed to BPA. Your attention to detail and cooperation is essential and appreciated. Reports are available at the following location on the BPA website at to assist you in calculating your accrual estimate:

http://www.efw.bpa.gov/cgi-bin/FW/Info_For_Fish_Wildlife_Contractors.cgi

BPA is also considering comments regarding our draft Policy Manual for Fish and Wildlife contracts, available at the website shown above. Comments on the draft Manual are due by September 12. (The comment period has been extended to allow adequate time for comment.)

If you have questions, please contact Tracy Hursh at (503) 230-4532 or Bryan Crawford at (503) 230-5130.

Sincerely,

A handwritten signature in black ink, appearing to read "Scott R. Hampton", written over a horizontal line.

Scott R. Hampton
Manager, Finance, Budget and Information Technology

**Contract Accruals for Work Performed but Not Billed Through September 30, 2003
For Fish and Wildlife Contracts with the Bonneville Power Administration**

**HINRICHSSEN ENVIRONMENTAL SERVICES (VENDOR)
4608 UNION BAY PL NE
SEATTLE WA 98105-4027
Phone: (206) 527-8991**

| Project Number COTR | Contract Number (Release) | Contract Title | Accrual Performance Period | Estimated Accrual Amount |
|--------------------------------|--------------------------------------|--|---|-------------------------------------|
| 199800100 GEISELMAN | 00004031() | 1998-001-00 SUPPORT - PATH/ESA BIOLOGY ASSESSMENTS | | |

I certify that the above services were performed in FY2003 and that an invoice will not be submitted to BPA for payment by September 30, 2003.

All of the following criteria must be met before an accrual may be processed for unbilled contract performance:

1. There must have been actual contract performance (services rendered or goods received) in FY 2003 (October 1, 2002 through September 30, 2003).
2. The invoice will not be received by BPA by close of business on September 30, 2003.

Again, if either of the above criteria is not true, then an accrual should not be reported.

Since All the above conditions have been met, these expenditures should be accrued as FY2003 business.

Signed

Date:



Department of Energy
Bonneville Power Administration
P.O.Box 3621
Portland, Oregon 97208-3621

Environment, Fish and Wildlife

August 15, 2003

In reply refer to: KEWB-4

RICK APPLGATE (PORTLAND)
1721 SE 71ST AVE
PORTLAND OR 97215
Attn: RICK APPLGATE

As part of our efforts to accurately account for and track the financial performance of fish & wildlife contracts, the Bonneville Power Administration (BPA) is required to report all contract performance that occurs within this fiscal year or earlier (before September 30, 2003), but will not be billed until October 1, 2003 or later. This reporting will assure that we accurately record expenses in the appropriate fiscal year, thus creating clarity between the work accomplished in FY 2003, with applicable expenses, and the work accomplished in FY 2004. This distinction is particularly important in light of BPA's need to closely manage the Fish and Wildlife Program within accrual limits, and the heightened standards for reporting of financial assets and liabilities recommended by our independent auditor, PriceWaterhouseCoopers.

To accurately capture FY 2003 Fish & Wildlife Program costs, BPA is requesting your assistance in identifying a detailed listing of all contract work and expenses that meet the following criteria. Note that **both** of the following criteria must be met before an accrual may be processed for unbilled contract performance:

1. There must have been actual contract performance (services rendered or goods received) in FY 2003 or earlier (prior to September 30, 2003).
2. The invoice for the contract performance in question will not be received by BPA before the close of business on September 30, 2003. The work will be invoiced in the first months of FY 2004.

Again, if either of the above criteria is not true, then an accrual should not be reported. Do not double count expenses by including costs in the accrual estimate that have already been billed to BPA or will be before Sept. 30th, or including expenses for work that takes place after Sept. 30. These costs will be invoiced and included in FY 2004.

In order to facilitate uniform reporting, please indicate the accrual estimate for each contract listed on the attached form. If you have a contract that meets the criteria listed above, but is not listed, please add it to the form. If separate invoices will be submitted for multiple performance periods on a contract, please provide an estimate for each individual invoice. For example, if you anticipate submitting an invoice for the month of August 2003 and an invoice for September 2003, list each of these performance periods and the corresponding estimate of the invoice amount. The performance period for an invoice is the period of time when the invoiced work was performed. Accurately indicating the performance period will allow BPA to match the accrual estimate to the actual invoice when it is submitted.

Please include in your accrual estimate all of the costs that you anticipate will be invoiced to

BPA for work occurring before Sept. 30th, including appropriate indirect costs and any subcontractor costs. Please be as accurate as possible in making the accrual estimate. Failure to accurately capture year-end accruals will have a detrimental impact on the Fish & Wildlife program. Under-estimating the accrual amount could result in the necessity of using FY 2004 funds to pay for work accomplished in FY 2003. Over-estimating the accrual amount could result in improperly tying up FY 2003 funds for your project that could be used by other projects, undermining the overall program. Not reporting an estimate has the same effect as under-estimating the accrual. The accuracy of your best estimate of the accruals is extremely important, as our auditors (PriceWaterhouseCoopers) will be reviewing these estimates later in the fiscal year.

Remember that your year-end accrual estimate counts against your contract spending cap (Council defined spending limit). If you have a contract with the spending cap clause you will not be allowed to accrue greater than that allowed under the cap. If your contract does not yet have the spending cap clause, we are asking that you make every attempt to not exceed the Council defined spending limit. The Council defined spending limit is the amount used for the spending cap. Each of our F&W contractors contributes to ensuring the F&W Program does not exceed its overall cap of \$139 million. If you anticipate the year-end accrual will result in the spending cap (Council defined spending limit) being exceeded for your contract, please contact your BPA project manager/COTR immediately to resolve this issue.

Please return the completed and signed form to BPA, ATTN: KEWB-4/Accrual Estimates, by September 16, 2003. The form may be faxed to BPA at (503) 230-3049, however we request that the original form still be mailed to BPA. Your attention to detail and cooperation is essential and appreciated. Reports are available at the following location on the BPA website at to assist you in calculating your accrual estimate:

http://www.efw.bpa.gov/cgi-bin/FW/Info_For_Fish_Wildlife_Contractors.cgi

BPA is also considering comments regarding our draft Policy Manual for Fish and Wildlife contracts, available at the website shown above. Comments on the draft Manual are due by September 12. (The comment period has been extended to allow adequate time for comment.)

If you have questions, please contact Tracy Hursh at (503) 230-4532 or Bryan Crawford at (503) 230-5130.

Sincerely,

A handwritten signature in black ink, appearing to read "Scott R. Hampton", written over a horizontal line.

Scott R. Hampton
Manager, Finance, Budget and Information Technology

**Contract Accruals for Work Performed but Not Billed Through September 30, 2003
For Fish and Wildlife Contracts with the Bonneville Power Administration**

**RICK APPLGATE (PORTLAND)
1721 SE 71ST AVE
PORTLAND OR 97215
Attn: RICK APPLGATE**

Phone: (503) 771-8450

| Project Number COTR | Contract Number(Release) | Contract Title | Accrual Performance Period | Estimated Accrual Amount |
|--------------------------------|---------------------------------|---|-----------------------------------|---------------------------------|
| 200300500 LOFY | 00012861() | 2003-005-00 HATCHERY AND GENETICS MANAGEMENT PLAN | | |

I certify that the above services were performed in FY2003 and that an invoice will not be submitted to BPA for payment by September 30, 2003.

All of the following criteria must be met before an accrual may be processed for unbilled contract performance:

1. There must have been actual contract performance (services rendered or goods received) in FY 2003 (October 1, 2002 through September 30, 2003).
2. The invoice will not be received by BPA by close of business on September 30, 2003.

Again, if either of the above criteria is not true, then an accrual should not be reported.

Since All the above conditions have been met, these expenditures should be accrued as FY2003 business.

Signed

Date:



Department of Energy
Bonneville Power Administration
P.O.Box 3621
Portland, Oregon 97208-3621

Environment, Fish and Wildlife

August 15, 2003

In reply refer to: KEWB-4

CONFEDERATED SALISH & KOOTENAI (SALISH & KOOTENAI)
TRIBES OF FLATHEAD INDIAN RES.
51383 HWY 93 NORTH
PABLO MT 59855
Attn: VERN L CLAIRMONT

As part of our efforts to accurately account for and track the financial performance of fish & wildlife contracts, the Bonneville Power Administration (BPA) is required to report all contract performance that occurs within this fiscal year or earlier (before September 30, 2003), but will not be billed until October 1, 2003 or later. This reporting will assure that we accurately record expenses in the appropriate fiscal year, thus creating clarity between the work accomplished in FY 2003, with applicable expenses, and the work accomplished in FY 2004. This distinction is particularly important in light of BPA's need to closely manage the Fish and Wildlife Program within accrual limits, and the heightened standards for reporting of financial assets and liabilities recommended by our independent auditor, PriceWaterhouseCoopers.

To accurately capture FY 2003 Fish & Wildlife Program costs, BPA is requesting your assistance in identifying a detailed listing of all contract work and expenses that meet the following criteria. Note that **both** of the following criteria must be met before an accrual may be processed for unbilled contract performance:

1. There must have been actual contract performance (services rendered or goods received) in FY 2003 or earlier (prior to September 30, 2003).
2. The invoice for the contract performance in question will not be received by BPA before the close of business on September 30, 2003. The work will be invoiced in the first months of FY 2004.

Again, if either of the above criteria is not true, then an accrual should not be reported. Do not double count expenses by including costs in the accrual estimate that have already been billed to BPA or will be before Sept. 30th, or including expenses for work that takes place after Sept. 30. These costs will be invoiced and included in FY 2004.

In order to facilitate uniform reporting, please indicate the accrual estimate for each contract listed on the attached form. If you have a contract that meets the criteria listed above, but is not listed, please add it to the form. If separate invoices will be submitted for multiple performance periods on a contract, please provide an estimate for each individual invoice. For example, if you anticipate submitting an invoice for the month of August 2003 and an invoice for September 2003, list each of these performance periods and the corresponding estimate of the invoice amount. The performance period for an invoice is the period of time when the invoiced work was performed. Accurately indicating the performance period will allow BPA to match the accrual estimate to the actual invoice when it is submitted.

Please include in your accrual estimate all of the costs that you anticipate will be invoiced to BPA for work occurring before Sept. 30th, including appropriate indirect costs and any subcontractor costs. Please be as accurate as possible in making the accrual estimate. Failure to accurately capture year-end accruals will have a detrimental impact on the Fish & Wildlife program. Under-estimating the accrual amount could result in the necessity of using FY 2004 funds to pay for work accomplished in FY 2003. Over-estimating the accrual amount could result in improperly tying up FY 2003 funds for your project that could be used by other projects, undermining the overall program. Not reporting an estimate has the same effect as under-estimating the accrual. The accuracy of your best estimate of the accruals is extremely important, as our auditors (PriceWaterhouseCoopers) will be reviewing these estimates later in the fiscal year.

Remember that your year-end accrual estimate counts against your contract spending cap (Council defined spending limit). If you have a contract with the spending cap clause you will not be allowed to accrue greater than that allowed under the cap. If your contract does not yet have the spending cap clause, we are asking that you make every attempt to not exceed the Council defined spending limit. The Council defined spending limit is the amount used for the spending cap. Each of our F&W contractors contributes to ensuring the F&W Program does not exceed its overall cap of \$139 million. If you anticipate the year-end accrual will result in the spending cap (Council defined spending limit) being exceeded for your contract, please contact your BPA project manager/COTR immediately to resolve this issue.

Please return the completed and signed form to BPA, ATTN: KEWB-4/Accrual Estimates, by September 16, 2003. The form may be faxed to BPA at (503) 230-3049, however we request that the original form still be mailed to BPA. Your attention to detail and cooperation is essential and appreciated. Reports are available at the following location on the BPA website at to assist you in calculating your accrual estimate:

http://www.efw.bpa.gov/cgi-bin/FW/Info_For_Fish_Wildlife_Contractors.cgi

BPA is also considering comments regarding our draft Policy Manual for Fish and Wildlife contracts, available at the website shown above. Comments on the draft Manual are due by September 12. (The comment period has been extended to allow adequate time for comment.)

If you have questions, please contact Tracy Hursh at (503) 230-4532 or Bryan Crawford at (503) 230-5130.

Sincerely,

A handwritten signature in black ink, appearing to read "Scott R. Hampton", written over a horizontal line.

Scott R. Hampton
Manager, Finance, Budget and Information Technology

**Contract Accruals for Work Performed but Not Billed Through September 30, 2003
For Fish and Wildlife Contracts with the Bonneville Power Administration**

**CONFEDERATED SALISH & KOOTENAI (SALISH & KOOTENAI)
TRIBES OF FLATHEAD INDIAN RES.
51383 HWY 93 NORTH
PABLO MT 59855
Attn: VERN L CLAIRMONT**

Phone: (406) 675-2700 1004

| Project Number COTR | Contract Number (Release) | Contract Title | Accrual Performance Period | Estimated Accrual Amount |
|--------------------------------|--------------------------------------|--|---|---|
| 199101901 MORINAKA | 00004100() | 1991-019-01 HUNGRY HORSE FISHERIES MITIGATION PLAN | | |
| 199608701 MORINAKA | 00004374() | 1996-087-01 WATERSHED COODINATION FOR THE FLATHEAD & KOOTENAIR | | |

I certify that the above services were performed in FY2003 and that an invoice will not be submitted to BPA for payment by September 30, 2003.

All of the following criteria must be met before an accrual may be processed for unbilled contract performance:

1. There must have been actual contract performance (services rendered or goods received) in FY 2003 (October 1, 2002 through September 30, 2003).
2. The invoice will not be received by BPA by close of business on September 30, 2003.

Again, if either of the above criteria is not true, then an accrual should not be reported.

Since All the above conditions have been met, these expenditures should be accrued as FY2003 business.

Signed

Date:



Department of Energy
Bonneville Power Administration
P.O.Box 3621
Portland, Oregon 97208-3621

Environment, Fish and Wildlife

August 15, 2003

In reply refer to: KEWB-4

SEA RESOURCES INC (CHINOOK)
70 HOUCHEM ST
PO BOX 187
CHINOOK WA 98614
Attn: ROBERT WARREN

As part of our efforts to accurately account for and track the financial performance of fish & wildlife contracts, the Bonneville Power Administration (BPA) is required to report all contract performance that occurs within this fiscal year or earlier (before September 30, 2003), but will not be billed until October 1, 2003 or later. This reporting will assure that we accurately record expenses in the appropriate fiscal year, thus creating clarity between the work accomplished in FY 2003, with applicable expenses, and the work accomplished in FY 2004. This distinction is particularly important in light of BPA's need to closely manage the Fish and Wildlife Program within accrual limits, and the heightened standards for reporting of financial assets and liabilities recommended by our independent auditor, PriceWaterhouseCoopers.

To accurately capture FY 2003 Fish & Wildlife Program costs, BPA is requesting your assistance in identifying a detailed listing of all contract work and expenses that meet the following criteria. Note that **both** of the following criteria must be met before an accrual may be processed for unbilled contract performance:

1. There must have been actual contract performance (services rendered or goods received) in FY 2003 or earlier (prior to September 30, 2003).
2. The invoice for the contract performance in question will not be received by BPA before the close of business on September 30, 2003. The work will be invoiced in the first months of FY 2004.

Again, if either of the above criteria is not true, then an accrual should not be reported. Do not double count expenses by including costs in the accrual estimate that have already been billed to BPA or will be before Sept. 30th, or including expenses for work that takes place after Sept. 30. These costs will be invoiced and included in FY 2004.

In order to facilitate uniform reporting, please indicate the accrual estimate for each contract listed on the attached form. If you have a contract that meets the criteria listed above, but is not listed, please add it to the form. If separate invoices will be submitted for multiple performance periods on a contract, please provide an estimate for each individual invoice. For example, if you anticipate submitting an invoice for the month of August 2003 and an invoice for September 2003, list each of these performance periods and the corresponding estimate of the invoice amount. The performance period for an invoice is the period of time when the invoiced work was performed. Accurately indicating the performance period will allow BPA to match the accrual estimate to the actual invoice when it is submitted.

Please include in your accrual estimate all of the costs that you anticipate will be invoiced to BPA for work occurring before Sept. 30th, including appropriate indirect costs and any subcontractor costs. Please be as accurate as possible in making the accrual estimate. Failure to accurately capture year-end accruals will have a detrimental impact on the Fish & Wildlife program. Under-estimating the accrual amount could result in the necessity of using FY 2004 funds to pay for work accomplished in FY 2003. Over-estimating the accrual amount could result in improperly tying up FY 2003 funds for your project that could be used by other projects, undermining the overall program. Not reporting an estimate has the same effect as under-estimating the accrual. The accuracy of your best estimate of the accruals is extremely important, as our auditors (PriceWaterhouseCoopers) will be reviewing these estimates later in the fiscal year.

Remember that your year-end accrual estimate counts against your contract spending cap (Council defined spending limit). If you have a contract with the spending cap clause you will not be allowed to accrue greater than that allowed under the cap. If your contract does not yet have the spending cap clause, we are asking that you make every attempt to not exceed the Council defined spending limit. The Council defined spending limit is the amount used for the spending cap. Each of our F&W contractors contributes to ensuring the F&W Program does not exceed its overall cap of \$139 million. If you anticipate the year-end accrual will result in the spending cap (Council defined spending limit) being exceeded for your contract, please contact your BPA project manager/COTR immediately to resolve this issue.

Please return the completed and signed form to BPA, ATTN: KEWB-4/Accrual Estimates, by September 16, 2003. The form may be faxed to BPA at (503) 230-3049, however we request that the original form still be mailed to BPA. Your attention to detail and cooperation is essential and appreciated. Reports are available at the following location on the BPA website at to assist you in calculating your accrual estimate:

http://www.efw.bpa.gov/cgi-bin/FW/Info_For_Fish_Wildlife_Contractors.cgi

BPA is also considering comments regarding our draft Policy Manual for Fish and Wildlife contracts, available at the website shown above. Comments on the draft Manual are due by September 12. (The comment period has been extended to allow adequate time for comment.)

If you have questions, please contact Tracy Hursh at (503) 230-4532 or Bryan Crawford at (503) 230-5130.

Sincerely,

A handwritten signature in black ink, appearing to read "Scott R. Hampton", written over a horizontal line.

Scott R. Hampton
Manager, Finance, Budget and Information Technology

**Contract Accruals for Work Performed but Not Billed Through September 30, 2003
For Fish and Wildlife Contracts with the Bonneville Power Administration**

**SEA RESOURCES INC (CHINOOK)
70 HOUCHEN ST
PO BOX 187
CHINOOK WA 98614
Attn: ROBERT WARREN**

Phone: (360) 777-8229 FAX: (360) 777-8254

| Project Number COTR | Contract Number (Release) | Contract Title | Accrual Performance Period | Estimated Accrual Amount |
|--------------------------------|--------------------------------------|---|---------------------------------------|---|
| 200300600 WILCOX | 00013743() | 2003-006-00 EFFECTIVE MONITORING CHINOOK RIVER ESTURAY RESTOR | | |

I certify that the above services were performed in FY2003 and that an invoice will not be submitted to BPA for payment by September 30, 2003.

All of the following criteria must be met before an accrual may be processed for unbilled contract performance:

1. There must have been actual contract performance (services rendered or goods received) in FY 2003 (October 1, 2002 through September 30, 2003).
2. The invoice will not be received by BPA by close of business on September 30, 2003.

Again, if either of the above criteria is not true, then an accrual should not be reported.

Since All the above conditions have been met, these expenditures should be accrued as FY2003 business.

Signed

Date:



Department of Energy
Bonneville Power Administration
P.O.Box 3621
Portland, Oregon 97208-3621

Environment, Fish and Wildlife

August 15, 2003

In reply refer to: KEWB-4

SHAPIRO & ASSOCIATES INC (PORTLAND)
1650 NW NAITO PKWY #302
PORTLAND OR 97209
Attn: NANCY OLMSTEAD

As part of our efforts to accurately account for and track the financial performance of fish & wildlife contracts, the Bonneville Power Administration (BPA) is required to report all contract performance that occurs within this fiscal year or earlier (before September 30, 2003), but will not be billed until October 1, 2003 or later. This reporting will assure that we accurately record expenses in the appropriate fiscal year, thus creating clarity between the work accomplished in FY 2003, with applicable expenses, and the work accomplished in FY 2004. This distinction is particularly important in light of BPA's need to closely manage the Fish and Wildlife Program within accrual limits, and the heightened standards for reporting of financial assets and liabilities recommended by our independent auditor, PriceWaterhouseCoopers.

To accurately capture FY 2003 Fish & Wildlife Program costs, BPA is requesting your assistance in identifying a detailed listing of all contract work and expenses that meet the following criteria. Note that **both** of the following criteria must be met before an accrual may be processed for unbilled contract performance:

1. There must have been actual contract performance (services rendered or goods received) in FY 2003 or earlier (prior to September 30, 2003).
2. The invoice for the contract performance in question will not be received by BPA before the close of business on September 30, 2003. The work will be invoiced in the first months of FY 2004.

Again, if either of the above criteria is not true, then an accrual should not be reported. Do not double count expenses by including costs in the accrual estimate that have already been billed to BPA or will be before Sept. 30th, or including expenses for work that takes place after Sept. 30. These costs will be invoiced and included in FY 2004.

In order to facilitate uniform reporting, please indicate the accrual estimate for each contract listed on the attached form. If you have a contract that meets the criteria listed above, but is not listed, please add it to the form. If separate invoices will be submitted for multiple performance periods on a contract, please provide an estimate for each individual invoice. For example, if you anticipate submitting an invoice for the month of August 2003 and an invoice for September 2003, list each of these performance periods and the corresponding estimate of the invoice amount. The performance period for an invoice is the period of time when the invoiced work was performed. Accurately indicating the performance period will allow BPA to match the accrual estimate to the actual invoice when it is submitted.

Please include in your accrual estimate all of the costs that you anticipate will be invoiced to

BPA for work occurring before Sept. 30th, including appropriate indirect costs and any subcontractor costs. Please be as accurate as possible in making the accrual estimate. Failure to accurately capture year-end accruals will have a detrimental impact on the Fish & Wildlife program. Under-estimating the accrual amount could result in the necessity of using FY 2004 funds to pay for work accomplished in FY 2003. Over-estimating the accrual amount could result in improperly tying up FY 2003 funds for your project that could be used by other projects, undermining the overall program. Not reporting an estimate has the same effect as under-estimating the accrual. The accuracy of your best estimate of the accruals is extremely important, as our auditors (PriceWaterhouseCoopers) will be reviewing these estimates later in the fiscal year.

Remember that your year-end accrual estimate counts against your contract spending cap (Council defined spending limit). If you have a contract with the spending cap clause you will not be allowed to accrue greater than that allowed under the cap. If your contract does not yet have the spending cap clause, we are asking that you make every attempt to not exceed the Council defined spending limit. The Council defined spending limit is the amount used for the spending cap. Each of our F&W contractors contributes to ensuring the F&W Program does not exceed its overall cap of \$139 million. If you anticipate the year-end accrual will result in the spending cap (Council defined spending limit) being exceeded for your contract, please contact your BPA project manager/COTR immediately to resolve this issue.

Please return the completed and signed form to BPA, ATTN: KEWB-4/Accrual Estimates, by September 16, 2003. The form may be faxed to BPA at (503) 230-3049, however we request that the original form still be mailed to BPA. Your attention to detail and cooperation is essential and appreciated. Reports are available at the following location on the BPA website at to assist you in calculating your accrual estimate:

http://www.efw.bpa.gov/cgi-bin/FW/Info_For_Fish_Wildlife_Contractors.cgi

BPA is also considering comments regarding our draft Policy Manual for Fish and Wildlife contracts, available at the website shown above. Comments on the draft Manual are due by September 12. (The comment period has been extended to allow adequate time for comment.)

If you have questions, please contact Tracy Hursh at (503) 230-4532 or Bryan Crawford at (503) 230-5130.

Sincerely,

A handwritten signature in black ink, appearing to read "Scott R. Hampton", written over a horizontal line.

Scott R. Hampton
Manager, Finance, Budget and Information Technology

**Contract Accruals for Work Performed but Not Billed Through September 30, 2003
For Fish and Wildlife Contracts with the Bonneville Power Administration**

**SHAPIRO & ASSOCIATES INC (PORTLAND)
1650 NW NAITO PKWY #302
PORTLAND OR 97209
Attn: NANCY OLMSTEAD**

Phone: (503) 274-9000 FAX: (503)274-0123

| Project Number COTR | Contract Number (Release) | Contract Title | Accrual Performance Period | Estimated Accrual Amount |
|--------------------------------|--------------------------------------|---------------------------------------|---------------------------------------|-------------------------------------|
| 200304800 WEINTRAUB | 00000584(00002) | PROGRAMMATIC BA FOR FISH AND WILDLIFE | | |

I certify that the above services were performed in FY2003 and that an invoice will not be submitted to BPA for payment by September 30, 2003.

All of the following criteria must be met before an accrual may be processed for unbilled contract performance:

1. There must have been actual contract performance (services rendered or goods received) in FY 2003 (October 1, 2002 through September 30, 2003).
2. The invoice will not be received by BPA by close of business on September 30, 2003.

Again, if either of the above criteria is not true, then an accrual should not be reported.

Since All the above conditions have been met, these expenditures should be accrued as FY2003 business.

Signed

Date:



Department of Energy
Bonneville Power Administration
P.O.Box 3621
Portland, Oregon 97208-3621

Environment, Fish and Wildlife

August 15, 2003

In reply refer to: KEWB-4

SHELDON & ASSOCIATES INC (SEATTLE)
5031 UNIVERSITY WAY NE #204
SEATTLE WA 98105
Attn: DYANNE SHELDON

As part of our efforts to accurately account for and track the financial performance of fish & wildlife contracts, the Bonneville Power Administration (BPA) is required to report all contract performance that occurs within this fiscal year or earlier (before September 30, 2003), but will not be billed until October 1, 2003 or later. This reporting will assure that we accurately record expenses in the appropriate fiscal year, thus creating clarity between the work accomplished in FY 2003, with applicable expenses, and the work accomplished in FY 2004. This distinction is particularly important in light of BPA's need to closely manage the Fish and Wildlife Program within accrual limits, and the heightened standards for reporting of financial assets and liabilities recommended by our independent auditor, PriceWaterhouseCoopers.

To accurately capture FY 2003 Fish & Wildlife Program costs, BPA is requesting your assistance in identifying a detailed listing of all contract work and expenses that meet the following criteria. Note that **both** of the following criteria must be met before an accrual may be processed for unbilled contract performance:

1. There must have been actual contract performance (services rendered or goods received) in FY 2003 or earlier (prior to September 30, 2003).
2. The invoice for the contract performance in question will not be received by BPA before the close of business on September 30, 2003. The work will be invoiced in the first months of FY 2004.

Again, if either of the above criteria is not true, then an accrual should not be reported. Do not double count expenses by including costs in the accrual estimate that have already been billed to BPA or will be before Sept. 30th, or including expenses for work that takes place after Sept. 30. These costs will be invoiced and included in FY 2004.

In order to facilitate uniform reporting, please indicate the accrual estimate for each contract listed on the attached form. If you have a contract that meets the criteria listed above, but is not listed, please add it to the form. If separate invoices will be submitted for multiple performance periods on a contract, please provide an estimate for each individual invoice. For example, if you anticipate submitting an invoice for the month of August 2003 and an invoice for September 2003, list each of these performance periods and the corresponding estimate of the invoice amount. The performance period for an invoice is the period of time when the invoiced work was performed. Accurately indicating the performance period will allow BPA to match the accrual estimate to the actual invoice when it is submitted.

Please include in your accrual estimate all of the costs that you anticipate will be invoiced to

BPA for work occurring before Sept. 30th, including appropriate indirect costs and any subcontractor costs. Please be as accurate as possible in making the accrual estimate. Failure to accurately capture year-end accruals will have a detrimental impact on the Fish & Wildlife program. Under-estimating the accrual amount could result in the necessity of using FY 2004 funds to pay for work accomplished in FY 2003. Over-estimating the accrual amount could result in improperly tying up FY 2003 funds for your project that could be used by other projects, undermining the overall program. Not reporting an estimate has the same effect as under-estimating the accrual. The accuracy of your best estimate of the accruals is extremely important, as our auditors (PriceWaterhouseCoopers) will be reviewing these estimates later in the fiscal year.

Remember that your year-end accrual estimate counts against your contract spending cap (Council defined spending limit). If you have a contract with the spending cap clause you will not be allowed to accrue greater than that allowed under the cap. If your contract does not yet have the spending cap clause, we are asking that you make every attempt to not exceed the Council defined spending limit. The Council defined spending limit is the amount used for the spending cap. Each of our F&W contractors contributes to ensuring the F&W Program does not exceed its overall cap of \$139 million. If you anticipate the year-end accrual will result in the spending cap (Council defined spending limit) being exceeded for your contract, please contact your BPA project manager/COTR immediately to resolve this issue.

Please return the completed and signed form to BPA, ATTN: KEWB-4/Accrual Estimates, by September 16, 2003. The form may be faxed to BPA at (503) 230-3049, however we request that the original form still be mailed to BPA. Your attention to detail and cooperation is essential and appreciated. Reports are available at the following location on the BPA website at to assist you in calculating your accrual estimate:

http://www.efw.bpa.gov/cgi-bin/FW/Info_For_Fish_Wildlife_Contractors.cgi

BPA is also considering comments regarding our draft Policy Manual for Fish and Wildlife contracts, available at the website shown above. Comments on the draft Manual are due by September 12. (The comment period has been extended to allow adequate time for comment.)

If you have questions, please contact Tracy Hursh at (503) 230-4532 or Bryan Crawford at (503) 230-5130.

Sincerely,

A handwritten signature in black ink, appearing to read "Scott R. Hampton", written over a horizontal line.

Scott R. Hampton
Manager, Finance, Budget and Information Technology

**Contract Accruals for Work Performed but Not Billed Through September 30, 2003
For Fish and Wildlife Contracts with the Bonneville Power Administration**

**SHELDON & ASSOCIATES INC (SEATTLE)
5031 UNIVERSITY WAY NE #204
SEATTLE WA 98105
Attn: DYANNE SHELDON**

Phone: (206) 522-1214 FAX: (206) 522-3507

| Project Number COTR | Contract Number (Release) | Contract Title | Accrual Performance Period | Estimated Accrual Amount |
|------------------------|------------------------------|--|-------------------------------|-----------------------------|
| 198811525 BYRNES | 00009718() | 1988-115-25 CLE ELUM (YAKIMA) HATCHERY | | |

I certify that the above services were performed in FY2003 and that an invoice will not be submitted to BPA for payment by September 30, 2003.

All of the following criteria must be met before an accrual may be processed for unbilled contract performance:

1. There must have been actual contract performance (services rendered or goods received) in FY 2003 (October 1, 2002 through September 30, 2003).
2. The invoice will not be received by BPA by close of business on September 30, 2003.

Again, if either of the above criteria is not true, then an accrual should not be reported.

Since All the above conditions have been met, these expenditures should be accrued as FY2003 business.

Signed

Date:



Department of Energy
Bonneville Power Administration
P.O.Box 3621
Portland, Oregon 97208-3621

Environment, Fish and Wildlife

August 15, 2003

In reply refer to: KEWB-4

SHERMAN SOIL & WATER CONSV DIST (MORO)
PO BOX 405
MORO OR 97039

As part of our efforts to accurately account for and track the financial performance of fish & wildlife contracts, the Bonneville Power Administration (BPA) is required to report all contract performance that occurs within this fiscal year or earlier (before September 30, 2003), but will not be billed until October 1, 2003 or later. This reporting will assure that we accurately record expenses in the appropriate fiscal year, thus creating clarity between the work accomplished in FY 2003, with applicable expenses, and the work accomplished in FY 2004. This distinction is particularly important in light of BPA's need to closely manage the Fish and Wildlife Program within accrual limits, and the heightened standards for reporting of financial assets and liabilities recommended by our independent auditor, PriceWaterhouseCoopers.

To accurately capture FY 2003 Fish & Wildlife Program costs, BPA is requesting your assistance in identifying a detailed listing of all contract work and expenses that meet the following criteria. Note that **both** of the following criteria must be met before an accrual may be processed for unbilled contract performance:

1. There must have been actual contract performance (services rendered or goods received) in FY 2003 or earlier (prior to September 30, 2003).
2. The invoice for the contract performance in question will not be received by BPA before the close of business on September 30, 2003. The work will be invoiced in the first months of FY 2004.

Again, if either of the above criteria is not true, then an accrual should not be reported. Do not double count expenses by including costs in the accrual estimate that have already been billed to BPA or will be before Sept. 30th, or including expenses for work that takes place after Sept. 30. These costs will be invoiced and included in FY 2004.

In order to facilitate uniform reporting, please indicate the accrual estimate for each contract listed on the attached form. If you have a contract that meets the criteria listed above, but is not listed, please add it to the form. If separate invoices will be submitted for multiple performance periods on a contract, please provide an estimate for each individual invoice. For example, if you anticipate submitting an invoice for the month of August 2003 and an invoice for September 2003, list each of these performance periods and the corresponding estimate of the invoice amount. The performance period for an invoice is the period of time when the invoiced work was performed. Accurately indicating the performance period will allow BPA to match the accrual estimate to the actual invoice when it is submitted.

Please include in your accrual estimate all of the costs that you anticipate will be invoiced to

BPA for work occurring before Sept. 30th, including appropriate indirect costs and any subcontractor costs. Please be as accurate as possible in making the accrual estimate. Failure to accurately capture year-end accruals will have a detrimental impact on the Fish & Wildlife program. Under-estimating the accrual amount could result in the necessity of using FY 2004 funds to pay for work accomplished in FY 2003. Over-estimating the accrual amount could result in improperly tying up FY 2003 funds for your project that could be used by other projects, undermining the overall program. Not reporting an estimate has the same effect as under-estimating the accrual. The accuracy of your best estimate of the accruals is extremely important, as our auditors (PriceWaterhouseCoopers) will be reviewing these estimates later in the fiscal year.

Remember that your year-end accrual estimate counts against your contract spending cap (Council defined spending limit). If you have a contract with the spending cap clause you will not be allowed to accrue greater than that allowed under the cap. If your contract does not yet have the spending cap clause, we are asking that you make every attempt to not exceed the Council defined spending limit. The Council defined spending limit is the amount used for the spending cap. Each of our F&W contractors contributes to ensuring the F&W Program does not exceed its overall cap of \$139 million. If you anticipate the year-end accrual will result in the spending cap (Council defined spending limit) being exceeded for your contract, please contact your BPA project manager/COTR immediately to resolve this issue.

Please return the completed and signed form to BPA, ATTN: KEWB-4/Accrual Estimates, by September 16, 2003. The form may be faxed to BPA at (503) 230-3049, however we request that the original form still be mailed to BPA. Your attention to detail and cooperation is essential and appreciated. Reports are available at the following location on the BPA website at to assist you in calculating your accrual estimate:

http://www.efw.bpa.gov/cgi-bin/FW/Info_For_Fish_Wildlife_Contractors.cgi

BPA is also considering comments regarding our draft Policy Manual for Fish and Wildlife contracts, available at the website shown above. Comments on the draft Manual are due by September 12. (The comment period has been extended to allow adequate time for comment.)

If you have questions, please contact Tracy Hursh at (503) 230-4532 or Bryan Crawford at (503) 230-5130.

Sincerely,

A handwritten signature in black ink, appearing to read "Scott R. Hampton", written over a horizontal line.

Scott R. Hampton
Manager, Finance, Budget and Information Technology

**Contract Accruals for Work Performed but Not Billed Through September 30, 2003
For Fish and Wildlife Contracts with the Bonneville Power Administration**

**SHERMAN SOIL & WATER CONSV DIST (MORO)
PO BOX 405
MORO OR 97039
Phone: (541) 565-3216**

| Project Number COTR | Contract Number (Release) | Contract Title | Accrual Performance Period | Estimated Accrual Amount |
|----------------------------|----------------------------------|---|-----------------------------------|---------------------------------|
| 200201500 SWAN | 00009956() | 2002-015-00 WATERSHED COUNCIL IN SHERMAN COUNTY | | |
| 199901000 SWAN | 00011356() | 1999-010-00 PINE HOLLOW WATERSHED ENHANCEMENT | | |

I certify that the above services were performed in FY2003 and that an invoice will not be submitted to BPA for payment by September 30, 2003.

All of the following criteria must be met before an accrual may be processed for unbilled contract performance:

1. There must have been actual contract performance (services rendered or goods received) in FY 2003 (October 1, 2002 through September 30, 2003).
2. The invoice will not be received by BPA by close of business on September 30, 2003.

Again, if either of the above criteria is not true, then an accrual should not be reported.

Since All the above conditions have been met, these expenditures should be accrued as FY2003 business.

Signed

Date:



Department of Energy
Bonneville Power Administration
P.O.Box 3621
Portland, Oregon 97208-3621

Environment, Fish and Wildlife

August 15, 2003

In reply refer to: KEWB-4

THE SHIPLEY GROUP (WOODS CROSS)
1584 S 500 WEST #201
WOODS CROSS UT 84087

As part of our efforts to accurately account for and track the financial performance of fish & wildlife contracts, the Bonneville Power Administration (BPA) is required to report all contract performance that occurs within this fiscal year or earlier (before September 30, 2003), but will not be billed until October 1, 2003 or later. This reporting will assure that we accurately record expenses in the appropriate fiscal year, thus creating clarity between the work accomplished in FY 2003, with applicable expenses, and the work accomplished in FY 2004. This distinction is particularly important in light of BPA's need to closely manage the Fish and Wildlife Program within accrual limits, and the heightened standards for reporting of financial assets and liabilities recommended by our independent auditor, PriceWaterhouseCoopers.

To accurately capture FY 2003 Fish & Wildlife Program costs, BPA is requesting your assistance in identifying a detailed listing of all contract work and expenses that meet the following criteria. Note that **both** of the following criteria must be met before an accrual may be processed for unbilled contract performance:

1. There must have been actual contract performance (services rendered or goods received) in FY 2003 or earlier (prior to September 30, 2003).
2. The invoice for the contract performance in question will not be received by BPA before the close of business on September 30, 2003. The work will be invoiced in the first months of FY 2004.

Again, if either of the above criteria is not true, then an accrual should not be reported. Do not double count expenses by including costs in the accrual estimate that have already been billed to BPA or will be before Sept. 30th, or including expenses for work that takes place after Sept. 30. These costs will be invoiced and included in FY 2004.

In order to facilitate uniform reporting, please indicate the accrual estimate for each contract listed on the attached form. If you have a contract that meets the criteria listed above, but is not listed, please add it to the form. If separate invoices will be submitted for multiple performance periods on a contract, please provide an estimate for each individual invoice. For example, if you anticipate submitting an invoice for the month of August 2003 and an invoice for September 2003, list each of these performance periods and the corresponding estimate of the invoice amount. The performance period for an invoice is the period of time when the invoiced work was performed. Accurately indicating the performance period will allow BPA to match the accrual estimate to the actual invoice when it is submitted.

Please include in your accrual estimate all of the costs that you anticipate will be invoiced to

BPA for work occurring before Sept. 30th, including appropriate indirect costs and any subcontractor costs. Please be as accurate as possible in making the accrual estimate. Failure to accurately capture year-end accruals will have a detrimental impact on the Fish & Wildlife program. Under-estimating the accrual amount could result in the necessity of using FY 2004 funds to pay for work accomplished in FY 2003. Over-estimating the accrual amount could result in improperly tying up FY 2003 funds for your project that could be used by other projects, undermining the overall program. Not reporting an estimate has the same effect as under-estimating the accrual. The accuracy of your best estimate of the accruals is extremely important, as our auditors (PriceWaterhouseCoopers) will be reviewing these estimates later in the fiscal year.

Remember that your year-end accrual estimate counts against your contract spending cap (Council defined spending limit). If you have a contract with the spending cap clause you will not be allowed to accrue greater than that allowed under the cap. If your contract does not yet have the spending cap clause, we are asking that you make every attempt to not exceed the Council defined spending limit. The Council defined spending limit is the amount used for the spending cap. Each of our F&W contractors contributes to ensuring the F&W Program does not exceed its overall cap of \$139 million. If you anticipate the year-end accrual will result in the spending cap (Council defined spending limit) being exceeded for your contract, please contact your BPA project manager/COTR immediately to resolve this issue.

Please return the completed and signed form to BPA, ATTN: KEWB-4/Accrual Estimates, by September 16, 2003. The form may be faxed to BPA at (503) 230-3049, however we request that the original form still be mailed to BPA. Your attention to detail and cooperation is essential and appreciated. Reports are available at the following location on the BPA website at to assist you in calculating your accrual estimate:

http://www.efw.bpa.gov/cgi-bin/FW/Info_For_Fish_Wildlife_Contractors.cgi

BPA is also considering comments regarding our draft Policy Manual for Fish and Wildlife contracts, available at the website shown above. Comments on the draft Manual are due by September 12. (The comment period has been extended to allow adequate time for comment.)

If you have questions, please contact Tracy Hursh at (503) 230-4532 or Bryan Crawford at (503) 230-5130.

Sincerely,

A handwritten signature in black ink, appearing to read "Scott R. Hampton", written over a horizontal line.

Scott R. Hampton
Manager, Finance, Budget and Information Technology

**Contract Accruals for Work Performed but Not Billed Through September 30, 2003
For Fish and Wildlife Contracts with the Bonneville Power Administration**

**THE SHIPLEY GROUP (WOODS CROSS)
1584 S 500 WEST #201
WOODS CROSS UT 84087**

| Project Number COTR | Contract Number (Release) | Contract Title | Accrual Performance Period | Estimated Accrual Amount |
|------------------------|------------------------------|---------------------------------------|-------------------------------|-----------------------------|
| 199101903 SIMPSON | 00008783(00001) | FLATHEAD WESTSLOPE CUTHROAT TROUT EIS | | |

I certify that the above services were performed in FY2003 and that an invoice will not be submitted to BPA for payment by September 30, 2003.

All of the following criteria must be met before an accrual may be processed for unbilled contract performance:

1. There must have been actual contract performance (services rendered or goods received) in FY 2003 (October 1, 2002 through September 30, 2003).
2. The invoice will not be received by BPA by close of business on September 30, 2003.

Again, if either of the above criteria is not true, then an accrual should not be reported.

Since All the above conditions have been met, these expenditures should be accrued as FY2003 business.

Signed

Date:



Department of Energy
Bonneville Power Administration
P.O.Box 3621
Portland, Oregon 97208-3621

Environment, Fish and Wildlife

August 15, 2003

In reply refer to: KEWB-4

SHOSHONE-BANNOCK TRIBES INC (FORT HALL)
TRIBAL BUSINESS CENTER-PIMA DR
PO BOX 306
FORT HALL ID 83203

As part of our efforts to accurately account for and track the financial performance of fish & wildlife contracts, the Bonneville Power Administration (BPA) is required to report all contract performance that occurs within this fiscal year or earlier (before September 30, 2003), but will not be billed until October 1, 2003 or later. This reporting will assure that we accurately record expenses in the appropriate fiscal year, thus creating clarity between the work accomplished in FY 2003, with applicable expenses, and the work accomplished in FY 2004. This distinction is particularly important in light of BPA's need to closely manage the Fish and Wildlife Program within accrual limits, and the heightened standards for reporting of financial assets and liabilities recommended by our independent auditor, PriceWaterhouseCoopers.

To accurately capture FY 2003 Fish & Wildlife Program costs, BPA is requesting your assistance in identifying a detailed listing of all contract work and expenses that meet the following criteria. Note that **both** of the following criteria must be met before an accrual may be processed for unbilled contract performance:

1. There must have been actual contract performance (services rendered or goods received) in FY 2003 or earlier (prior to September 30, 2003).
2. The invoice for the contract performance in question will not be received by BPA before the close of business on September 30, 2003. The work will be invoiced in the first months of FY 2004.

Again, if either of the above criteria is not true, then an accrual should not be reported. Do not double count expenses by including costs in the accrual estimate that have already been billed to BPA or will be before Sept. 30th, or including expenses for work that takes place after Sept. 30. These costs will be invoiced and included in FY 2004.

In order to facilitate uniform reporting, please indicate the accrual estimate for each contract listed on the attached form. If you have a contract that meets the criteria listed above, but is not listed, please add it to the form. If separate invoices will be submitted for multiple performance periods on a contract, please provide an estimate for each individual invoice. For example, if you anticipate submitting an invoice for the month of August 2003 and an invoice for September 2003, list each of these performance periods and the corresponding estimate of the invoice amount. The performance period for an invoice is the period of time when the invoiced work was performed. Accurately indicating the performance period will allow BPA to match the accrual estimate to the actual invoice when it is submitted.

Please include in your accrual estimate all of the costs that you anticipate will be invoiced to

BPA for work occurring before Sept. 30th, including appropriate indirect costs and any subcontractor costs. Please be as accurate as possible in making the accrual estimate. Failure to accurately capture year-end accruals will have a detrimental impact on the Fish & Wildlife program. Under-estimating the accrual amount could result in the necessity of using FY 2004 funds to pay for work accomplished in FY 2003. Over-estimating the accrual amount could result in improperly tying up FY 2003 funds for your project that could be used by other projects, undermining the overall program. Not reporting an estimate has the same effect as under-estimating the accrual. The accuracy of your best estimate of the accruals is extremely important, as our auditors (PriceWaterhouseCoopers) will be reviewing these estimates later in the fiscal year.

Remember that your year-end accrual estimate counts against your contract spending cap (Council defined spending limit). If you have a contract with the spending cap clause you will not be allowed to accrue greater than that allowed under the cap. If your contract does not yet have the spending cap clause, we are asking that you make every attempt to not exceed the Council defined spending limit. The Council defined spending limit is the amount used for the spending cap. Each of our F&W contractors contributes to ensuring the F&W Program does not exceed its overall cap of \$139 million. If you anticipate the year-end accrual will result in the spending cap (Council defined spending limit) being exceeded for your contract, please contact your BPA project manager/COTR immediately to resolve this issue.

Please return the completed and signed form to BPA, ATTN: KEWB-4/Accrual Estimates, by September 16, 2003. The form may be faxed to BPA at (503) 230-3049, however we request that the original form still be mailed to BPA. Your attention to detail and cooperation is essential and appreciated. Reports are available at the following location on the BPA website at to assist you in calculating your accrual estimate:

http://www.efw.bpa.gov/cgi-bin/FW/Info_For_Fish_Wildlife_Contractors.cgi

BPA is also considering comments regarding our draft Policy Manual for Fish and Wildlife contracts, available at the website shown above. Comments on the draft Manual are due by September 12. (The comment period has been extended to allow adequate time for comment.)

If you have questions, please contact Tracy Hursh at (503) 230-4532 or Bryan Crawford at (503) 230-5130.

Sincerely,

A handwritten signature in black ink, appearing to read "Scott R. Hampton", written over a horizontal line.

Scott R. Hampton
Manager, Finance, Budget and Information Technology

**Contract Accruals for Work Performed but Not Billed Through September 30, 2003
For Fish and Wildlife Contracts with the Bonneville Power Administration**

**SHOSHONE-BANNOCK TRIBES INC (FORT HALL)
TRIBAL BUSINESS CENTER-PIMA DR
PO BOX 306
FORT HALL ID 83203
Phone: (208) 238-3846**

| Project Number COTR | Contract Number (Release) | Contract Title | Accrual Performance Period | Estimated Accrual Amount |
|------------------------|------------------------------|---|-------------------------------|--------------------------------|
| 198909803 LOFY | 00004012() | 1989-098-03 SALMON SUPPLEMENTATION STUDIES IN IDAHO RIVERS | | |
| 200105500 LOFY | 00007848() | 2001-055-00 NUTRIENT ENHANCEMENT STUDIES - SHOSHONE BANNOCK TRIBE | | |
| 199405000 WELCH | 00006725() | 1994-050-00 SALMON RIVER HABITAT | | |
| 200200400 GISLASON | 00012036() | 2002-004-03 SAFETY-NET ARTIFICIAL PROPAGATION PROGRAM | | |
| 199107100 RALSTON | 00004343() | 1991-071-00 SOCKEYE SALMON HABITAT & LIMNOLOGICA | | |
| 199505702 WELCH | 00014331() | 1995-057-02 RUDEEN RANCH/INDIAN SPRINGS WILDLIFE MITIGATION | | |
| 199505702 WELCH | 00014608() | 1995-057-02 SODA SPRINGS HILLS WILDLIFE MITIGATION PROJECT | | |
| 199201000 MORINAKA | 00006040() | 1992-010-00 FORT HALL STREAM RESTORATION | | |

I certify that the above services were performed in FY2003 and that an invoice will not be submitted to BPA for payment by September 30, 2003.

All of the following criteria must be met before an accrual may be processed for unbilled contract performance:

1. There must have been actual contract performance (services rendered or goods received) in FY 2003 (October 1, 2002 through September 30, 2003).
2. The invoice will not be received by BPA by close of business on September 30, 2003.

Again, if either of the above criteria is not true, then an accrual should not be reported.

Since All the above conditions have been met, these expenditures should be accrued as FY2003 business.

Signed

Date:



Department of Energy
Bonneville Power Administration
P.O.Box 3621
Portland, Oregon 97208-3621

Environment, Fish and Wildlife

August 15, 2003

In reply refer to: KEWB-4

SHOSHONE-PAIUTE TRIBES (SHOSHONE PAIUTE TRB)
OF DUCK VALLEY RESERVATION
PO BOX 219
OWYHEE NV 89832

As part of our efforts to accurately account for and track the financial performance of fish & wildlife contracts, the Bonneville Power Administration (BPA) is required to report all contract performance that occurs within this fiscal year or earlier (before September 30, 2003), but will not be billed until October 1, 2003 or later. This reporting will assure that we accurately record expenses in the appropriate fiscal year, thus creating clarity between the work accomplished in FY 2003, with applicable expenses, and the work accomplished in FY 2004. This distinction is particularly important in light of BPA's need to closely manage the Fish and Wildlife Program within accrual limits, and the heightened standards for reporting of financial assets and liabilities recommended by our independent auditor, PriceWaterhouseCoopers.

To accurately capture FY 2003 Fish & Wildlife Program costs, BPA is requesting your assistance in identifying a detailed listing of all contract work and expenses that meet the following criteria. Note that **both** of the following criteria must be met before an accrual may be processed for unbilled contract performance:

1. There must have been actual contract performance (services rendered or goods received) in FY 2003 or earlier (prior to September 30, 2003).
2. The invoice for the contract performance in question will not be received by BPA before the close of business on September 30, 2003. The work will be invoiced in the first months of FY 2004.

Again, if either of the above criteria is not true, then an accrual should not be reported. Do not double count expenses by including costs in the accrual estimate that have already been billed to BPA or will be before Sept. 30th, or including expenses for work that takes place after Sept. 30. These costs will be invoiced and included in FY 2004.

In order to facilitate uniform reporting, please indicate the accrual estimate for each contract listed on the attached form. If you have a contract that meets the criteria listed above, but is not listed, please add it to the form. If separate invoices will be submitted for multiple performance periods on a contract, please provide an estimate for each individual invoice. For example, if you anticipate submitting an invoice for the month of August 2003 and an invoice for September 2003, list each of these performance periods and the corresponding estimate of the invoice amount. The performance period for an invoice is the period of time when the invoiced work was performed. Accurately indicating the performance period will allow BPA to match the accrual estimate to the actual invoice when it is submitted.

Please include in your accrual estimate all of the costs that you anticipate will be invoiced to

BPA for work occurring before Sept. 30th, including appropriate indirect costs and any subcontractor costs. Please be as accurate as possible in making the accrual estimate. Failure to accurately capture year-end accruals will have a detrimental impact on the Fish & Wildlife program. Under-estimating the accrual amount could result in the necessity of using FY 2004 funds to pay for work accomplished in FY 2003. Over-estimating the accrual amount could result in improperly tying up FY 2003 funds for your project that could be used by other projects, undermining the overall program. Not reporting an estimate has the same effect as under-estimating the accrual. The accuracy of your best estimate of the accruals is extremely important, as our auditors (PriceWaterhouseCoopers) will be reviewing these estimates later in the fiscal year.

Remember that your year-end accrual estimate counts against your contract spending cap (Council defined spending limit). If you have a contract with the spending cap clause you will not be allowed to accrue greater than that allowed under the cap. If your contract does not yet have the spending cap clause, we are asking that you make every attempt to not exceed the Council defined spending limit. The Council defined spending limit is the amount used for the spending cap. Each of our F&W contractors contributes to ensuring the F&W Program does not exceed its overall cap of \$139 million. If you anticipate the year-end accrual will result in the spending cap (Council defined spending limit) being exceeded for your contract, please contact your BPA project manager/COTR immediately to resolve this issue.

Please return the completed and signed form to BPA, ATTN: KEWB-4/Accrual Estimates, by September 16, 2003. The form may be faxed to BPA at (503) 230-3049, however we request that the original form still be mailed to BPA. Your attention to detail and cooperation is essential and appreciated. Reports are available at the following location on the BPA website at to assist you in calculating your accrual estimate:

http://www.efw.bpa.gov/cgi-bin/FW/Info_For_Fish_Wildlife_Contractors.cgi

BPA is also considering comments regarding our draft Policy Manual for Fish and Wildlife contracts, available at the website shown above. Comments on the draft Manual are due by September 12. (The comment period has been extended to allow adequate time for comment.)

If you have questions, please contact Tracy Hursh at (503) 230-4532 or Bryan Crawford at (503) 230-5130.

Sincerely,

A handwritten signature in black ink, appearing to read "Scott R. Hampton", written over a horizontal line.

Scott R. Hampton
Manager, Finance, Budget and Information Technology

**Contract Accruals for Work Performed but Not Billed Through September 30, 2003
For Fish and Wildlife Contracts with the Bonneville Power Administration**

**SHOSHONE-PAIUTE TRIBES (SHOSHONE PAIUTE TRB)
OF DUCK VALLEY RESERVATION
PO BOX 219
OWYHEE NV 89832
Phone: (702) 757-3161**

| Project Number COTR | Contract Number (Release) | Contract Title | Accrual Performance Period | Estimated Accrual Amount |
|-------------------------|------------------------------|--|-------------------------------|--------------------------------|
| 199501500 MCCLINTOCK | 00004826() | 1995-015-06 DUCK VALLEY RESERVOIRS FISH STOCKING AND O&M | | |
| 199505703 WELCH | 00009591() | 1995-057-03 SOUTHERN IDAHO WILDLIFE MITIGATION | | |
| 198815600 MCCLINTOCK | 00004762() | 1988-156-01 DUCK VALLEY RESIDENT FISH STOCKING | | |
| 199701100 MCCLINTOCK | 00004821() | 1997-011-00 DUCK VALLEY RESERVATION HABITAT ENHANCEMENT | | |
| 200007900 MCCLINTOCK | 00004019() | 2000-079-00 ASSESS RESIDENT FISH OWYHEE BASIN-DUCK VALLEY IR | | |

I certify that the above services were performed in FY2003 and that an invoice will not be submitted to BPA for payment by September 30, 2003.

All of the following criteria must be met before an accrual may be processed for unbilled contract performance:

1. There must have been actual contract performance (services rendered or goods received) in FY 2003 (October 1, 2002 through September 30, 2003).
2. The invoice will not be received by BPA by close of business on September 30, 2003.

Again, if either of the above criteria is not true, then an accrual should not be reported.

Since All the above conditions have been met, these expenditures should be accrued as FY2003 business.

Signed

Date:



Department of Energy
Bonneville Power Administration
P.O.Box 3621
Portland, Oregon 97208-3621

Environment, Fish and Wildlife

August 15, 2003

In reply refer to: KEWB-4

S CENT WASH RES CONSERV & DEVL DIST (YAKIMA)
32 N 3RD ST #222
YAKIMA WA 98901
Attn: DAVE MYRA

As part of our efforts to accurately account for and track the financial performance of fish & wildlife contracts, the Bonneville Power Administration (BPA) is required to report all contract performance that occurs within this fiscal year or earlier (before September 30, 2003), but will not be billed until October 1, 2003 or later. This reporting will assure that we accurately record expenses in the appropriate fiscal year, thus creating clarity between the work accomplished in FY 2003, with applicable expenses, and the work accomplished in FY 2004. This distinction is particularly important in light of BPA's need to closely manage the Fish and Wildlife Program within accrual limits, and the heightened standards for reporting of financial assets and liabilities recommended by our independent auditor, PriceWaterhouseCoopers.

To accurately capture FY 2003 Fish & Wildlife Program costs, BPA is requesting your assistance in identifying a detailed listing of all contract work and expenses that meet the following criteria. Note that **both** of the following criteria must be met before an accrual may be processed for unbilled contract performance:

1. There must have been actual contract performance (services rendered or goods received) in FY 2003 or earlier (prior to September 30, 2003).
2. The invoice for the contract performance in question will not be received by BPA before the close of business on September 30, 2003. The work will be invoiced in the first months of FY 2004.

Again, if either of the above criteria is not true, then an accrual should not be reported. Do not double count expenses by including costs in the accrual estimate that have already been billed to BPA or will be before Sept. 30th, or including expenses for work that takes place after Sept. 30. These costs will be invoiced and included in FY 2004.

In order to facilitate uniform reporting, please indicate the accrual estimate for each contract listed on the attached form. If you have a contract that meets the criteria listed above, but is not listed, please add it to the form. If separate invoices will be submitted for multiple performance periods on a contract, please provide an estimate for each individual invoice. For example, if you anticipate submitting an invoice for the month of August 2003 and an invoice for September 2003, list each of these performance periods and the corresponding estimate of the invoice amount. The performance period for an invoice is the period of time when the invoiced work was performed. Accurately indicating the performance period will allow BPA to match the accrual estimate to the actual invoice when it is submitted.

Please include in your accrual estimate all of the costs that you anticipate will be invoiced to

BPA for work occurring before Sept. 30th, including appropriate indirect costs and any subcontractor costs. Please be as accurate as possible in making the accrual estimate. Failure to accurately capture year-end accruals will have a detrimental impact on the Fish & Wildlife program. Under-estimating the accrual amount could result in the necessity of using FY 2004 funds to pay for work accomplished in FY 2003. Over-estimating the accrual amount could result in improperly tying up FY 2003 funds for your project that could be used by other projects, undermining the overall program. Not reporting an estimate has the same effect as under-estimating the accrual. The accuracy of your best estimate of the accruals is extremely important, as our auditors (PriceWaterhouseCoopers) will be reviewing these estimates later in the fiscal year.

Remember that your year-end accrual estimate counts against your contract spending cap (Council defined spending limit). If you have a contract with the spending cap clause you will not be allowed to accrue greater than that allowed under the cap. If your contract does not yet have the spending cap clause, we are asking that you make every attempt to not exceed the Council defined spending limit. The Council defined spending limit is the amount used for the spending cap. Each of our F&W contractors contributes to ensuring the F&W Program does not exceed its overall cap of \$139 million. If you anticipate the year-end accrual will result in the spending cap (Council defined spending limit) being exceeded for your contract, please contact your BPA project manager/COTR immediately to resolve this issue.

Please return the completed and signed form to BPA, ATTN: KEWB-4/Accrual Estimates, by September 16, 2003. The form may be faxed to BPA at (503) 230-3049, however we request that the original form still be mailed to BPA. Your attention to detail and cooperation is essential and appreciated. Reports are available at the following location on the BPA website at to assist you in calculating your accrual estimate:

http://www.efw.bpa.gov/cgi-bin/FW/Info_For_Fish_Wildlife_Contractors.cgi

BPA is also considering comments regarding our draft Policy Manual for Fish and Wildlife contracts, available at the website shown above. Comments on the draft Manual are due by September 12. (The comment period has been extended to allow adequate time for comment.)

If you have questions, please contact Tracy Hursh at (503) 230-4532 or Bryan Crawford at (503) 230-5130.

Sincerely,

A handwritten signature in black ink, appearing to read "Scott R. Hampton", written over a horizontal line.

Scott R. Hampton
Manager, Finance, Budget and Information Technology

**Contract Accruals for Work Performed but Not Billed Through September 30, 2003
For Fish and Wildlife Contracts with the Bonneville Power Administration**

**S CENT WASH RES CONSERV & DEVL DIST (YAKIMA)
32 N 3RD ST #222
YAKIMA WA 98901
Attn: DAVE MYRA**

| Project Number COTR | Contract Number (Release) | Contract Title | Accrual Performance Period | Estimated Accrual Amount |
|--------------------------------|--------------------------------------|---|---|---|
| 200202501 BYRNES | 00011926() | 2002-025-01 YAKIMA TRIBUTARY ACCESS & HABITAT PROGRAM PHASE 2 | | |

I certify that the above services were performed in FY2003 and that an invoice will not be submitted to BPA for payment by September 30, 2003.

All of the following criteria must be met before an accrual may be processed for unbilled contract performance:

1. There must have been actual contract performance (services rendered or goods received) in FY 2003 (October 1, 2002 through September 30, 2003).
2. The invoice will not be received by BPA by close of business on September 30, 2003.

Again, if either of the above criteria is not true, then an accrual should not be reported.

Since All the above conditions have been met, these expenditures should be accrued as FY2003 business.

Signed

Date:



Department of Energy
Bonneville Power Administration
P.O.Box 3621
Portland, Oregon 97208-3621

Environment, Fish and Wildlife

August 15, 2003

In reply refer to: KEWB-4

SP CRAMER & ASSOCIATES INC (SP CRAMER & ASSOC)
600 NW FARISS RD
GRESHAM OR 97030

As part of our efforts to accurately account for and track the financial performance of fish & wildlife contracts, the Bonneville Power Administration (BPA) is required to report all contract performance that occurs within this fiscal year or earlier (before September 30, 2003), but will not be billed until October 1, 2003 or later. This reporting will assure that we accurately record expenses in the appropriate fiscal year, thus creating clarity between the work accomplished in FY 2003, with applicable expenses, and the work accomplished in FY 2004. This distinction is particularly important in light of BPA's need to closely manage the Fish and Wildlife Program within accrual limits, and the heightened standards for reporting of financial assets and liabilities recommended by our independent auditor, PriceWaterhouseCoopers.

To accurately capture FY 2003 Fish & Wildlife Program costs, BPA is requesting your assistance in identifying a detailed listing of all contract work and expenses that meet the following criteria. Note that **both** of the following criteria must be met before an accrual may be processed for unbilled contract performance:

1. There must have been actual contract performance (services rendered or goods received) in FY 2003 or earlier (prior to September 30, 2003).
2. The invoice for the contract performance in question will not be received by BPA before the close of business on September 30, 2003. The work will be invoiced in the first months of FY 2004.

Again, if either of the above criteria is not true, then an accrual should not be reported. Do not double count expenses by including costs in the accrual estimate that have already been billed to BPA or will be before Sept. 30th, or including expenses for work that takes place after Sept. 30. These costs will be invoiced and included in FY 2004.

In order to facilitate uniform reporting, please indicate the accrual estimate for each contract listed on the attached form. If you have a contract that meets the criteria listed above, but is not listed, please add it to the form. If separate invoices will be submitted for multiple performance periods on a contract, please provide an estimate for each individual invoice. For example, if you anticipate submitting an invoice for the month of August 2003 and an invoice for September 2003, list each of these performance periods and the corresponding estimate of the invoice amount. The performance period for an invoice is the period of time when the invoiced work was performed. Accurately indicating the performance period will allow BPA to match the accrual estimate to the actual invoice when it is submitted.

Please include in your accrual estimate all of the costs that you anticipate will be invoiced to

BPA for work occurring before Sept. 30th, including appropriate indirect costs and any subcontractor costs. Please be as accurate as possible in making the accrual estimate. Failure to accurately capture year-end accruals will have a detrimental impact on the Fish & Wildlife program. Under-estimating the accrual amount could result in the necessity of using FY 2004 funds to pay for work accomplished in FY 2003. Over-estimating the accrual amount could result in improperly tying up FY 2003 funds for your project that could be used by other projects, undermining the overall program. Not reporting an estimate has the same effect as under-estimating the accrual. The accuracy of your best estimate of the accruals is extremely important, as our auditors (PriceWaterhouseCoopers) will be reviewing these estimates later in the fiscal year.

Remember that your year-end accrual estimate counts against your contract spending cap (Council defined spending limit). If you have a contract with the spending cap clause you will not be allowed to accrue greater than that allowed under the cap. If your contract does not yet have the spending cap clause, we are asking that you make every attempt to not exceed the Council defined spending limit. The Council defined spending limit is the amount used for the spending cap. Each of our F&W contractors contributes to ensuring the F&W Program does not exceed its overall cap of \$139 million. If you anticipate the year-end accrual will result in the spending cap (Council defined spending limit) being exceeded for your contract, please contact your BPA project manager/COTR immediately to resolve this issue.

Please return the completed and signed form to BPA, ATTN: KEWB-4/Accrual Estimates, by September 16, 2003. The form may be faxed to BPA at (503) 230-3049, however we request that the original form still be mailed to BPA. Your attention to detail and cooperation is essential and appreciated. Reports are available at the following location on the BPA website at to assist you in calculating your accrual estimate:

http://www.efw.bpa.gov/cgi-bin/FW/Info_For_Fish_Wildlife_Contractors.cgi

BPA is also considering comments regarding our draft Policy Manual for Fish and Wildlife contracts, available at the website shown above. Comments on the draft Manual are due by September 12. (The comment period has been extended to allow adequate time for comment.)

If you have questions, please contact Tracy Hursh at (503) 230-4532 or Bryan Crawford at (503) 230-5130.

Sincerely,

A handwritten signature in black ink, appearing to read "Scott R. Hampton", written over a horizontal line.

Scott R. Hampton
Manager, Finance, Budget and Information Technology

**Contract Accruals for Work Performed but Not Billed Through September 30, 2003
For Fish and Wildlife Contracts with the Bonneville Power Administration**

**SP CRAMER & ASSOCIATES INC (SP CRAMER & ASSOC)
600 NW FARISS RD
GRESHAM OR 97030
Phone: (503) 669-0133**

| Project Number COTR | Contract Number (Release) | Contract Title | Accrual Performance Period | Estimated Accrual Amount |
|--------------------------------|--------------------------------------|---|---|---|
| 200207100 SKIDMORE | 00010855() | 2002-071-00 DEVELOPMENT OF A COMPREHENSIVE MARKING PLAN | | |

I certify that the above services were performed in FY2003 and that an invoice will not be submitted to BPA for payment by September 30, 2003.

All of the following criteria must be met before an accrual may be processed for unbilled contract performance:

1. There must have been actual contract performance (services rendered or goods received) in FY 2003 (October 1, 2002 through September 30, 2003).
2. The invoice will not be received by BPA by close of business on September 30, 2003.

Again, if either of the above criteria is not true, then an accrual should not be reported.

Since All the above conditions have been met, these expenditures should be accrued as FY2003 business.

Signed

Date:



Department of Energy
Bonneville Power Administration
P.O.Box 3621
Portland, Oregon 97208-3621

Environment, Fish and Wildlife

August 15, 2003

In reply refer to: KEWB-4

SPOKANE TRIBE OF INDIANS (SPOKANE TRIBE OF IND)
PO BOX 100
WELLPINIT WA 99040
Attn: Carol Evans

As part of our efforts to accurately account for and track the financial performance of fish & wildlife contracts, the Bonneville Power Administration (BPA) is required to report all contract performance that occurs within this fiscal year or earlier (before September 30, 2003), but will not be billed until October 1, 2003 or later. This reporting will assure that we accurately record expenses in the appropriate fiscal year, thus creating clarity between the work accomplished in FY 2003, with applicable expenses, and the work accomplished in FY 2004. This distinction is particularly important in light of BPA's need to closely manage the Fish and Wildlife Program within accrual limits, and the heightened standards for reporting of financial assets and liabilities recommended by our independent auditor, PriceWaterhouseCoopers.

To accurately capture FY 2003 Fish & Wildlife Program costs, BPA is requesting your assistance in identifying a detailed listing of all contract work and expenses that meet the following criteria. Note that **both** of the following criteria must be met before an accrual may be processed for unbilled contract performance:

1. There must have been actual contract performance (services rendered or goods received) in FY 2003 or earlier (prior to September 30, 2003).
2. The invoice for the contract performance in question will not be received by BPA before the close of business on September 30, 2003. The work will be invoiced in the first months of FY 2004.

Again, if either of the above criteria is not true, then an accrual should not be reported. Do not double count expenses by including costs in the accrual estimate that have already been billed to BPA or will be before Sept. 30th, or including expenses for work that takes place after Sept. 30. These costs will be invoiced and included in FY 2004.

In order to facilitate uniform reporting, please indicate the accrual estimate for each contract listed on the attached form. If you have a contract that meets the criteria listed above, but is not listed, please add it to the form. If separate invoices will be submitted for multiple performance periods on a contract, please provide an estimate for each individual invoice. For example, if you anticipate submitting an invoice for the month of August 2003 and an invoice for September 2003, list each of these performance periods and the corresponding estimate of the invoice amount. The performance period for an invoice is the period of time when the invoiced work was performed. Accurately indicating the performance period will allow BPA to match the accrual estimate to the actual invoice when it is submitted.

Please include in your accrual estimate all of the costs that you anticipate will be invoiced to

BPA for work occurring before Sept. 30th, including appropriate indirect costs and any subcontractor costs. Please be as accurate as possible in making the accrual estimate. Failure to accurately capture year-end accruals will have a detrimental impact on the Fish & Wildlife program. Under-estimating the accrual amount could result in the necessity of using FY 2004 funds to pay for work accomplished in FY 2003. Over-estimating the accrual amount could result in improperly tying up FY 2003 funds for your project that could be used by other projects, undermining the overall program. Not reporting an estimate has the same effect as under-estimating the accrual. The accuracy of your best estimate of the accruals is extremely important, as our auditors (PriceWaterhouseCoopers) will be reviewing these estimates later in the fiscal year.

Remember that your year-end accrual estimate counts against your contract spending cap (Council defined spending limit). If you have a contract with the spending cap clause you will not be allowed to accrue greater than that allowed under the cap. If your contract does not yet have the spending cap clause, we are asking that you make every attempt to not exceed the Council defined spending limit. The Council defined spending limit is the amount used for the spending cap. Each of our F&W contractors contributes to ensuring the F&W Program does not exceed its overall cap of \$139 million. If you anticipate the year-end accrual will result in the spending cap (Council defined spending limit) being exceeded for your contract, please contact your BPA project manager/COTR immediately to resolve this issue.

Please return the completed and signed form to BPA, ATTN: KEWB-4/Accrual Estimates, by September 16, 2003. The form may be faxed to BPA at (503) 230-3049, however we request that the original form still be mailed to BPA. Your attention to detail and cooperation is essential and appreciated. Reports are available at the following location on the BPA website at to assist you in calculating your accrual estimate:

http://www.efw.bpa.gov/cgi-bin/FW/Info_For_Fish_Wildlife_Contractors.cgi

BPA is also considering comments regarding our draft Policy Manual for Fish and Wildlife contracts, available at the website shown above. Comments on the draft Manual are due by September 12. (The comment period has been extended to allow adequate time for comment.)

If you have questions, please contact Tracy Hursh at (503) 230-4532 or Bryan Crawford at (503) 230-5130.

Sincerely,

A handwritten signature in black ink, appearing to read "Scott R. Hampton", written over a horizontal line.

Scott R. Hampton
Manager, Finance, Budget and Information Technology

**Contract Accruals for Work Performed but Not Billed Through September 30, 2003
For Fish and Wildlife Contracts with the Bonneville Power Administration**

**SPOKANE TRIBE OF INDIANS (SPOKANE TRIBE OF IND)
PO BOX 100
WELLPINIT WA 99040
Attn: Carol Evans**

| Project Number COTR | Contract Number (Release) | Contract Title | Accrual Performance Period | Estimated Accrual Amount |
|------------------------|------------------------------|---|-------------------------------|-----------------------------|
| 199800300 CRAIG | 00005399() | 1998-003-00 SPOKANE WILDLIFE MITIGATION O&M | | |
| 199104600 BAESLER | 00004731() | 1991-046-00 SPOKANE TRIBAL HATCHERY O&M | | |
| 199404300 CRAIG | 00014804() | 1994-043-00 LAKE ROOSEVELT DATA COLLECTION | | |
| 199404300 CRAIG | 00005756() | 1994-043-00 LAKE ROOSEVELT DATA COLLECTION | | |
| 199502700 CRAIG | 00005755() | 1995-027-00 LAKE ROOSEVELT STURGEON | | |
| 199106200 CRAIG | 00009824() | 1991-062-00 BLUE CREEK WINTER RANGE | | |

I certify that the above services were performed in FY2003 and that an invoice will not be submitted to BPA for payment by September 30, 2003.

All of the following criteria must be met before an accrual may be processed for unbilled contract performance:

1. There must have been actual contract performance (services rendered or goods received) in FY 2003 (October 1, 2002 through September 30, 2003).
2. The invoice will not be received by BPA by close of business on September 30, 2003.

Again, if either of the above criteria is not true, then an accrual should not be reported.

Since All the above conditions have been met, these expenditures should be accrued as FY2003 business.

Signed

Date:



Department of Energy
Bonneville Power Administration
P.O.Box 3621
Portland, Oregon 97208-3621

Environment, Fish and Wildlife

August 15, 2003

In reply refer to: KEWB-4

STEPHEN H SMITH FISHERIES CONSULTING INC (CANBY)
8462 S HEINZ RD
CANBY OR 97013

As part of our efforts to accurately account for and track the financial performance of fish & wildlife contracts, the Bonneville Power Administration (BPA) is required to report all contract performance that occurs within this fiscal year or earlier (before September 30, 2003), but will not be billed until October 1, 2003 or later. This reporting will assure that we accurately record expenses in the appropriate fiscal year, thus creating clarity between the work accomplished in FY 2003, with applicable expenses, and the work accomplished in FY 2004. This distinction is particularly important in light of BPA's need to closely manage the Fish and Wildlife Program within accrual limits, and the heightened standards for reporting of financial assets and liabilities recommended by our independent auditor, PriceWaterhouseCoopers.

To accurately capture FY 2003 Fish & Wildlife Program costs, BPA is requesting your assistance in identifying a detailed listing of all contract work and expenses that meet the following criteria. Note that **both** of the following criteria must be met before an accrual may be processed for unbilled contract performance:

1. There must have been actual contract performance (services rendered or goods received) in FY 2003 or earlier (prior to September 30, 2003).
2. The invoice for the contract performance in question will not be received by BPA before the close of business on September 30, 2003. The work will be invoiced in the first months of FY 2004.

Again, if either of the above criteria is not true, then an accrual should not be reported. Do not double count expenses by including costs in the accrual estimate that have already been billed to BPA or will be before Sept. 30th, or including expenses for work that takes place after Sept. 30. These costs will be invoiced and included in FY 2004.

In order to facilitate uniform reporting, please indicate the accrual estimate for each contract listed on the attached form. If you have a contract that meets the criteria listed above, but is not listed, please add it to the form. If separate invoices will be submitted for multiple performance periods on a contract, please provide an estimate for each individual invoice. For example, if you anticipate submitting an invoice for the month of August 2003 and an invoice for September 2003, list each of these performance periods and the corresponding estimate of the invoice amount. The performance period for an invoice is the period of time when the invoiced work was performed. Accurately indicating the performance period will allow BPA to match the accrual estimate to the actual invoice when it is submitted.

Please include in your accrual estimate all of the costs that you anticipate will be invoiced to

BPA for work occurring before Sept. 30th, including appropriate indirect costs and any subcontractor costs. Please be as accurate as possible in making the accrual estimate. Failure to accurately capture year-end accruals will have a detrimental impact on the Fish & Wildlife program. Under-estimating the accrual amount could result in the necessity of using FY 2004 funds to pay for work accomplished in FY 2003. Over-estimating the accrual amount could result in improperly tying up FY 2003 funds for your project that could be used by other projects, undermining the overall program. Not reporting an estimate has the same effect as under-estimating the accrual. The accuracy of your best estimate of the accruals is extremely important, as our auditors (PriceWaterhouseCoopers) will be reviewing these estimates later in the fiscal year.

Remember that your year-end accrual estimate counts against your contract spending cap (Council defined spending limit). If you have a contract with the spending cap clause you will not be allowed to accrue greater than that allowed under the cap. If your contract does not yet have the spending cap clause, we are asking that you make every attempt to not exceed the Council defined spending limit. The Council defined spending limit is the amount used for the spending cap. Each of our F&W contractors contributes to ensuring the F&W Program does not exceed its overall cap of \$139 million. If you anticipate the year-end accrual will result in the spending cap (Council defined spending limit) being exceeded for your contract, please contact your BPA project manager/COTR immediately to resolve this issue.

Please return the completed and signed form to BPA, ATTN: KEWB-4/Accrual Estimates, by September 16, 2003. The form may be faxed to BPA at (503) 230-3049, however we request that the original form still be mailed to BPA. Your attention to detail and cooperation is essential and appreciated. Reports are available at the following location on the BPA website at to assist you in calculating your accrual estimate:

http://www.efw.bpa.gov/cgi-bin/FW/Info_For_Fish_Wildlife_Contractors.cgi

BPA is also considering comments regarding our draft Policy Manual for Fish and Wildlife contracts, available at the website shown above. Comments on the draft Manual are due by September 12. (The comment period has been extended to allow adequate time for comment.)

If you have questions, please contact Tracy Hursh at (503) 230-4532 or Bryan Crawford at (503) 230-5130.

Sincerely,

A handwritten signature in black ink, appearing to read "Scott R. Hampton", written over a horizontal line.

Scott R. Hampton
Manager, Finance, Budget and Information Technology

**Contract Accruals for Work Performed but Not Billed Through September 30, 2003
For Fish and Wildlife Contracts with the Bonneville Power Administration**

**STEPHEN H SMITH FISHERIES CONSULTING INC (CANBY)
8462 S HEINZ RD
CANBY OR 97013**

| Project Number COTR | Contract Number (Release) | Contract Title | Accrual Performance Period | Estimated Accrual Amount |
|--------------------------------|--------------------------------------|--|---|---|
| 200104900 GISLASON | 00005637() | 2001-049-00 SAFETY-NET COORDINATOR | | |
| 200104500 SKIDMORE | 00007352(00004) | 2001-045-00 BASIN-WIDE F&W PROGRAM AND POLICY ANALYSIS | | |
| 200104500 SKIDMORE | 00007352(00008) | 2001-045-00 BASIN-WIDE F&W PROGRAM & POLICY ANALYSIS | | |

I certify that the above services were performed in FY2003 and that an invoice will not be submitted to BPA for payment by September 30, 2003.

All of the following criteria must be met before an accrual may be processed for unbilled contract performance:

1. There must have been actual contract performance (services rendered or goods received) in FY 2003 (October 1, 2002 through September 30, 2003).
2. The invoice will not be received by BPA by close of business on September 30, 2003.

Again, if either of the above criteria is not true, then an accrual should not be reported.

Since All the above conditions have been met, these expenditures should be accrued as FY2003 business.

Signed

Date:



Department of Energy
Bonneville Power Administration
P.O.Box 3621
Portland, Oregon 97208-3621

Environment, Fish and Wildlife

August 15, 2003

In reply refer to: KEWB-4

STRATEGIC EFFECTIVENESS GROUP LLC (WEST RICHLAND)
105605 N HARRINGTON RD
WEST RICHLAND WA 99353

As part of our efforts to accurately account for and track the financial performance of fish & wildlife contracts, the Bonneville Power Administration (BPA) is required to report all contract performance that occurs within this fiscal year or earlier (before September 30, 2003), but will not be billed until October 1, 2003 or later. This reporting will assure that we accurately record expenses in the appropriate fiscal year, thus creating clarity between the work accomplished in FY 2003, with applicable expenses, and the work accomplished in FY 2004. This distinction is particularly important in light of BPA's need to closely manage the Fish and Wildlife Program within accrual limits, and the heightened standards for reporting of financial assets and liabilities recommended by our independent auditor, PriceWaterhouseCoopers.

To accurately capture FY 2003 Fish & Wildlife Program costs, BPA is requesting your assistance in identifying a detailed listing of all contract work and expenses that meet the following criteria. Note that **both** of the following criteria must be met before an accrual may be processed for unbilled contract performance:

1. There must have been actual contract performance (services rendered or goods received) in FY 2003 or earlier (prior to September 30, 2003).
2. The invoice for the contract performance in question will not be received by BPA before the close of business on September 30, 2003. The work will be invoiced in the first months of FY 2004.

Again, if either of the above criteria is not true, then an accrual should not be reported. Do not double count expenses by including costs in the accrual estimate that have already been billed to BPA or will be before Sept. 30th, or including expenses for work that takes place after Sept. 30. These costs will be invoiced and included in FY 2004.

In order to facilitate uniform reporting, please indicate the accrual estimate for each contract listed on the attached form. If you have a contract that meets the criteria listed above, but is not listed, please add it to the form. If separate invoices will be submitted for multiple performance periods on a contract, please provide an estimate for each individual invoice. For example, if you anticipate submitting an invoice for the month of August 2003 and an invoice for September 2003, list each of these performance periods and the corresponding estimate of the invoice amount. The performance period for an invoice is the period of time when the invoiced work was performed. Accurately indicating the performance period will allow BPA to match the accrual estimate to the actual invoice when it is submitted.

Please include in your accrual estimate all of the costs that you anticipate will be invoiced to

BPA for work occurring before Sept. 30th, including appropriate indirect costs and any subcontractor costs. Please be as accurate as possible in making the accrual estimate. Failure to accurately capture year-end accruals will have a detrimental impact on the Fish & Wildlife program. Under-estimating the accrual amount could result in the necessity of using FY 2004 funds to pay for work accomplished in FY 2003. Over-estimating the accrual amount could result in improperly tying up FY 2003 funds for your project that could be used by other projects, undermining the overall program. Not reporting an estimate has the same effect as under-estimating the accrual. The accuracy of your best estimate of the accruals is extremely important, as our auditors (PriceWaterhouseCoopers) will be reviewing these estimates later in the fiscal year.

Remember that your year-end accrual estimate counts against your contract spending cap (Council defined spending limit). If you have a contract with the spending cap clause you will not be allowed to accrue greater than that allowed under the cap. If your contract does not yet have the spending cap clause, we are asking that you make every attempt to not exceed the Council defined spending limit. The Council defined spending limit is the amount used for the spending cap. Each of our F&W contractors contributes to ensuring the F&W Program does not exceed its overall cap of \$139 million. If you anticipate the year-end accrual will result in the spending cap (Council defined spending limit) being exceeded for your contract, please contact your BPA project manager/COTR immediately to resolve this issue.

Please return the completed and signed form to BPA, ATTN: KEWB-4/Accrual Estimates, by September 16, 2003. The form may be faxed to BPA at (503) 230-3049, however we request that the original form still be mailed to BPA. Your attention to detail and cooperation is essential and appreciated. Reports are available at the following location on the BPA website at to assist you in calculating your accrual estimate:

http://www.efw.bpa.gov/cgi-bin/FW/Info_For_Fish_Wildlife_Contractors.cgi

BPA is also considering comments regarding our draft Policy Manual for Fish and Wildlife contracts, available at the website shown above. Comments on the draft Manual are due by September 12. (The comment period has been extended to allow adequate time for comment.)

If you have questions, please contact Tracy Hursh at (503) 230-4532 or Bryan Crawford at (503) 230-5130.

Sincerely,

A handwritten signature in black ink, appearing to read "Scott R. Hampton", written over a horizontal line.

Scott R. Hampton
Manager, Finance, Budget and Information Technology

**Contract Accruals for Work Performed but Not Billed Through September 30, 2003
For Fish and Wildlife Contracts with the Bonneville Power Administration**

**STRATEGIC EFFECTIVENESS GROUP LLC (WEST RICHLAND)
105605 N HARRINGTON RD
WEST RICHLAND WA 99353**

| Project Number COTR | Contract Number (Release) | Contract Title | Accrual Performance Period | Estimated Accrual Amount |
|--------------------------------|--------------------------------------|--|---|---|
| 200204600 KERR | 00011054(00004) | 2002-046-00 F & W WORKPLAN RETREAT & RELATIONSHIP WORKSHOP | | |
| 200204600 KERR | 00011054(00003) | 2002-046-00 MODIFICATION OF THE FISH ALIGNMENT | | |

I certify that the above services were performed in FY2003 and that an invoice will not be submitted to BPA for payment by September 30, 2003.

All of the following criteria must be met before an accrual may be processed for unbilled contract performance:

1. There must have been actual contract performance (services rendered or goods received) in FY 2003 (October 1, 2002 through September 30, 2003).
2. The invoice will not be received by BPA by close of business on September 30, 2003.

Again, if either of the above criteria is not true, then an accrual should not be reported.

Since All the above conditions have been met, these expenditures should be accrued as FY2003 business.

Signed

Date:



Department of Energy
Bonneville Power Administration
P.O.Box 3621
Portland, Oregon 97208-3621

Environment, Fish and Wildlife

August 15, 2003

In reply refer to: KEWB-4

SUN WEST PRODUCTIONS (LIBERTY LAKE)
23245 E SETTLER DR
LIBERTY LAKE WA 99019

As part of our efforts to accurately account for and track the financial performance of fish & wildlife contracts, the Bonneville Power Administration (BPA) is required to report all contract performance that occurs within this fiscal year or earlier (before September 30, 2003), but will not be billed until October 1, 2003 or later. This reporting will assure that we accurately record expenses in the appropriate fiscal year, thus creating clarity between the work accomplished in FY 2003, with applicable expenses, and the work accomplished in FY 2004. This distinction is particularly important in light of BPA's need to closely manage the Fish and Wildlife Program within accrual limits, and the heightened standards for reporting of financial assets and liabilities recommended by our independent auditor, PriceWaterhouseCoopers.

To accurately capture FY 2003 Fish & Wildlife Program costs, BPA is requesting your assistance in identifying a detailed listing of all contract work and expenses that meet the following criteria. Note that **both** of the following criteria must be met before an accrual may be processed for unbilled contract performance:

1. There must have been actual contract performance (services rendered or goods received) in FY 2003 or earlier (prior to September 30, 2003).
2. The invoice for the contract performance in question will not be received by BPA before the close of business on September 30, 2003. The work will be invoiced in the first months of FY 2004.

Again, if either of the above criteria is not true, then an accrual should not be reported. Do not double count expenses by including costs in the accrual estimate that have already been billed to BPA or will be before Sept. 30th, or including expenses for work that takes place after Sept. 30. These costs will be invoiced and included in FY 2004.

In order to facilitate uniform reporting, please indicate the accrual estimate for each contract listed on the attached form. If you have a contract that meets the criteria listed above, but is not listed, please add it to the form. If separate invoices will be submitted for multiple performance periods on a contract, please provide an estimate for each individual invoice. For example, if you anticipate submitting an invoice for the month of August 2003 and an invoice for September 2003, list each of these performance periods and the corresponding estimate of the invoice amount. The performance period for an invoice is the period of time when the invoiced work was performed. Accurately indicating the performance period will allow BPA to match the accrual estimate to the actual invoice when it is submitted.

Please include in your accrual estimate all of the costs that you anticipate will be invoiced to

BPA for work occurring before Sept. 30th, including appropriate indirect costs and any subcontractor costs. Please be as accurate as possible in making the accrual estimate. Failure to accurately capture year-end accruals will have a detrimental impact on the Fish & Wildlife program. Under-estimating the accrual amount could result in the necessity of using FY 2004 funds to pay for work accomplished in FY 2003. Over-estimating the accrual amount could result in improperly tying up FY 2003 funds for your project that could be used by other projects, undermining the overall program. Not reporting an estimate has the same effect as under-estimating the accrual. The accuracy of your best estimate of the accruals is extremely important, as our auditors (PriceWaterhouseCoopers) will be reviewing these estimates later in the fiscal year.

Remember that your year-end accrual estimate counts against your contract spending cap (Council defined spending limit). If you have a contract with the spending cap clause you will not be allowed to accrue greater than that allowed under the cap. If your contract does not yet have the spending cap clause, we are asking that you make every attempt to not exceed the Council defined spending limit. The Council defined spending limit is the amount used for the spending cap. Each of our F&W contractors contributes to ensuring the F&W Program does not exceed its overall cap of \$139 million. If you anticipate the year-end accrual will result in the spending cap (Council defined spending limit) being exceeded for your contract, please contact your BPA project manager/COTR immediately to resolve this issue.

Please return the completed and signed form to BPA, ATTN: KEWB-4/Accrual Estimates, by September 16, 2003. The form may be faxed to BPA at (503) 230-3049, however we request that the original form still be mailed to BPA. Your attention to detail and cooperation is essential and appreciated. Reports are available at the following location on the BPA website at to assist you in calculating your accrual estimate:

http://www.efw.bpa.gov/cgi-bin/FW/Info_For_Fish_Wildlife_Contractors.cgi

BPA is also considering comments regarding our draft Policy Manual for Fish and Wildlife contracts, available at the website shown above. Comments on the draft Manual are due by September 12. (The comment period has been extended to allow adequate time for comment.)

If you have questions, please contact Tracy Hursh at (503) 230-4532 or Bryan Crawford at (503) 230-5130.

Sincerely,

A handwritten signature in black ink, appearing to read "Scott R. Hampton", written over a horizontal line.

Scott R. Hampton
Manager, Finance, Budget and Information Technology

**Contract Accruals for Work Performed but Not Billed Through September 30, 2003
For Fish and Wildlife Contracts with the Bonneville Power Administration**

**SUN WEST PRODUCTIONS (LIBERTY LAKE)
23245 E SETTLER DR
LIBERTY LAKE WA 99019**

| Project Number COTR | Contract Number (Release) | Contract Title | Accrual Performance Period | Estimated Accrual Amount |
|--------------------------------|--------------------------------------|----------------------------------|---------------------------------------|-------------------------------------|
| 200100100 MORELAND | 00013512() | 2001-001-00 SUN WEST PRODUCTIONS | | |

I certify that the above services were performed in FY2003 and that an invoice will not be submitted to BPA for payment by September 30, 2003.

All of the following criteria must be met before an accrual may be processed for unbilled contract performance:

1. There must have been actual contract performance (services rendered or goods received) in FY 2003 (October 1, 2002 through September 30, 2003).
2. The invoice will not be received by BPA by close of business on September 30, 2003.

Again, if either of the above criteria is not true, then an accrual should not be reported.

Since All the above conditions have been met, these expenditures should be accrued as FY2003 business.

Signed

Date:



Department of Energy
Bonneville Power Administration
P.O.Box 3621
Portland, Oregon 97208-3621

Environment, Fish and Wildlife

August 15, 2003

In reply refer to: KEWB-4

SYNERGY CONSULTING INC (PORTLAND)
729 NE OREGON ST
SUITE 125
PORTLAND OR 97232

As part of our efforts to accurately account for and track the financial performance of fish & wildlife contracts, the Bonneville Power Administration (BPA) is required to report all contract performance that occurs within this fiscal year or earlier (before September 30, 2003), but will not be billed until October 1, 2003 or later. This reporting will assure that we accurately record expenses in the appropriate fiscal year, thus creating clarity between the work accomplished in FY 2003, with applicable expenses, and the work accomplished in FY 2004. This distinction is particularly important in light of BPA's need to closely manage the Fish and Wildlife Program within accrual limits, and the heightened standards for reporting of financial assets and liabilities recommended by our independent auditor, PriceWaterhouseCoopers.

To accurately capture FY 2003 Fish & Wildlife Program costs, BPA is requesting your assistance in identifying a detailed listing of all contract work and expenses that meet the following criteria. Note that **both** of the following criteria must be met before an accrual may be processed for unbilled contract performance:

1. There must have been actual contract performance (services rendered or goods received) in FY 2003 or earlier (prior to September 30, 2003).
2. The invoice for the contract performance in question will not be received by BPA before the close of business on September 30, 2003. The work will be invoiced in the first months of FY 2004.

Again, if either of the above criteria is not true, then an accrual should not be reported. Do not double count expenses by including costs in the accrual estimate that have already been billed to BPA or will be before Sept. 30th, or including expenses for work that takes place after Sept. 30. These costs will be invoiced and included in FY 2004.

In order to facilitate uniform reporting, please indicate the accrual estimate for each contract listed on the attached form. If you have a contract that meets the criteria listed above, but is not listed, please add it to the form. If separate invoices will be submitted for multiple performance periods on a contract, please provide an estimate for each individual invoice. For example, if you anticipate submitting an invoice for the month of August 2003 and an invoice for September 2003, list each of these performance periods and the corresponding estimate of the invoice amount. The performance period for an invoice is the period of time when the invoiced work was performed. Accurately indicating the performance period will allow BPA to match the accrual estimate to the actual invoice when it is submitted.

Please include in your accrual estimate all of the costs that you anticipate will be invoiced to

BPA for work occurring before Sept. 30th, including appropriate indirect costs and any subcontractor costs. Please be as accurate as possible in making the accrual estimate. Failure to accurately capture year-end accruals will have a detrimental impact on the Fish & Wildlife program. Under-estimating the accrual amount could result in the necessity of using FY 2004 funds to pay for work accomplished in FY 2003. Over-estimating the accrual amount could result in improperly tying up FY 2003 funds for your project that could be used by other projects, undermining the overall program. Not reporting an estimate has the same effect as under-estimating the accrual. The accuracy of your best estimate of the accruals is extremely important, as our auditors (PriceWaterhouseCoopers) will be reviewing these estimates later in the fiscal year.

Remember that your year-end accrual estimate counts against your contract spending cap (Council defined spending limit). If you have a contract with the spending cap clause you will not be allowed to accrue greater than that allowed under the cap. If your contract does not yet have the spending cap clause, we are asking that you make every attempt to not exceed the Council defined spending limit. The Council defined spending limit is the amount used for the spending cap. Each of our F&W contractors contributes to ensuring the F&W Program does not exceed its overall cap of \$139 million. If you anticipate the year-end accrual will result in the spending cap (Council defined spending limit) being exceeded for your contract, please contact your BPA project manager/COTR immediately to resolve this issue.

Please return the completed and signed form to BPA, ATTN: KEWB-4/Accrual Estimates, by September 16, 2003. The form may be faxed to BPA at (503) 230-3049, however we request that the original form still be mailed to BPA. Your attention to detail and cooperation is essential and appreciated. Reports are available at the following location on the BPA website at to assist you in calculating your accrual estimate:

http://www.efw.bpa.gov/cgi-bin/FW/Info_For_Fish_Wildlife_Contractors.cgi

BPA is also considering comments regarding our draft Policy Manual for Fish and Wildlife contracts, available at the website shown above. Comments on the draft Manual are due by September 12. (The comment period has been extended to allow adequate time for comment.)

If you have questions, please contact Tracy Hursh at (503) 230-4532 or Bryan Crawford at (503) 230-5130.

Sincerely,

A handwritten signature in black ink, appearing to read "Scott R. Hampton", written over a horizontal line.

Scott R. Hampton
Manager, Finance, Budget and Information Technology

**Contract Accruals for Work Performed but Not Billed Through September 30, 2003
For Fish and Wildlife Contracts with the Bonneville Power Administration**

**SYNERGY CONSULTING INC (PORTLAND)
729 NE OREGON ST
SUITE 125
PORTLAND OR 97232**

| Project Number COTR | Contract Number (Release) | Contract Title | Accrual Performance Period | Estimated Accrual Amount |
|--------------------------------|--------------------------------------|--|---|-------------------------------------|
| 198810804 PANSKY | 00004341() | 1988-108-04 NW HYDROPOWER DATABASE DEVELOPMENT | | |

I certify that the above services were performed in FY2003 and that an invoice will not be submitted to BPA for payment by September 30, 2003.

All of the following criteria must be met before an accrual may be processed for unbilled contract performance:

1. There must have been actual contract performance (services rendered or goods received) in FY 2003 (October 1, 2002 through September 30, 2003).
2. The invoice will not be received by BPA by close of business on September 30, 2003.

Again, if either of the above criteria is not true, then an accrual should not be reported.

Since All the above conditions have been met, these expenditures should be accrued as FY2003 business.

Signed

Date:



Department of Energy
Bonneville Power Administration
P.O.Box 3621
Portland, Oregon 97208-3621

Environment, Fish and Wildlife

August 15, 2003

In reply refer to: KEWB-4

TEASDALE ENVIRONMENTAL (GENESEE)
ASSOCIATES
PO BOX 446
GENESEE ID 83832

As part of our efforts to accurately account for and track the financial performance of fish & wildlife contracts, the Bonneville Power Administration (BPA) is required to report all contract performance that occurs within this fiscal year or earlier (before September 30, 2003), but will not be billed until October 1, 2003 or later. This reporting will assure that we accurately record expenses in the appropriate fiscal year, thus creating clarity between the work accomplished in FY 2003, with applicable expenses, and the work accomplished in FY 2004. This distinction is particularly important in light of BPA's need to closely manage the Fish and Wildlife Program within accrual limits, and the heightened standards for reporting of financial assets and liabilities recommended by our independent auditor, PriceWaterhouseCoopers.

To accurately capture FY 2003 Fish & Wildlife Program costs, BPA is requesting your assistance in identifying a detailed listing of all contract work and expenses that meet the following criteria. Note that **both** of the following criteria must be met before an accrual may be processed for unbilled contract performance:

1. There must have been actual contract performance (services rendered or goods received) in FY 2003 or earlier (prior to September 30, 2003).
2. The invoice for the contract performance in question will not be received by BPA before the close of business on September 30, 2003. The work will be invoiced in the first months of FY 2004.

Again, if either of the above criteria is not true, then an accrual should not be reported. Do not double count expenses by including costs in the accrual estimate that have already been billed to BPA or will be before Sept. 30th, or including expenses for work that takes place after Sept. 30. These costs will be invoiced and included in FY 2004.

In order to facilitate uniform reporting, please indicate the accrual estimate for each contract listed on the attached form. If you have a contract that meets the criteria listed above, but is not listed, please add it to the form. If separate invoices will be submitted for multiple performance periods on a contract, please provide an estimate for each individual invoice. For example, if you anticipate submitting an invoice for the month of August 2003 and an invoice for September 2003, list each of these performance periods and the corresponding estimate of the invoice amount. The performance period for an invoice is the period of time when the invoiced work was performed. Accurately indicating the performance period will allow BPA to match the accrual estimate to the actual invoice when it is submitted.

Please include in your accrual estimate all of the costs that you anticipate will be invoiced to

BPA for work occurring before Sept. 30th, including appropriate indirect costs and any subcontractor costs. Please be as accurate as possible in making the accrual estimate. Failure to accurately capture year-end accruals will have a detrimental impact on the Fish & Wildlife program. Under-estimating the accrual amount could result in the necessity of using FY 2004 funds to pay for work accomplished in FY 2003. Over-estimating the accrual amount could result in improperly tying up FY 2003 funds for your project that could be used by other projects, undermining the overall program. Not reporting an estimate has the same effect as under-estimating the accrual. The accuracy of your best estimate of the accruals is extremely important, as our auditors (PriceWaterhouseCoopers) will be reviewing these estimates later in the fiscal year.

Remember that your year-end accrual estimate counts against your contract spending cap (Council defined spending limit). If you have a contract with the spending cap clause you will not be allowed to accrue greater than that allowed under the cap. If your contract does not yet have the spending cap clause, we are asking that you make every attempt to not exceed the Council defined spending limit. The Council defined spending limit is the amount used for the spending cap. Each of our F&W contractors contributes to ensuring the F&W Program does not exceed its overall cap of \$139 million. If you anticipate the year-end accrual will result in the spending cap (Council defined spending limit) being exceeded for your contract, please contact your BPA project manager/COTR immediately to resolve this issue.

Please return the completed and signed form to BPA, ATTN: KEWB-4/Accrual Estimates, by September 16, 2003. The form may be faxed to BPA at (503) 230-3049, however we request that the original form still be mailed to BPA. Your attention to detail and cooperation is essential and appreciated. Reports are available at the following location on the BPA website at to assist you in calculating your accrual estimate:

http://www.efw.bpa.gov/cgi-bin/FW/Info_For_Fish_Wildlife_Contractors.cgi

BPA is also considering comments regarding our draft Policy Manual for Fish and Wildlife contracts, available at the website shown above. Comments on the draft Manual are due by September 12. (The comment period has been extended to allow adequate time for comment.)

If you have questions, please contact Tracy Hursh at (503) 230-4532 or Bryan Crawford at (503) 230-5130.

Sincerely,

A handwritten signature in black ink, appearing to read "Scott R. Hampton", written over a horizontal line.

Scott R. Hampton
Manager, Finance, Budget and Information Technology

**Contract Accruals for Work Performed but Not Billed Through September 30, 2003
For Fish and Wildlife Contracts with the Bonneville Power Administration**

**TEASDALE ENVIRONMENTAL (GENESEE)
ASSOCIATES
PO BOX 446
GENESEE ID 83832**

| Project Number COTR | Contract Number (Release) | Contract Title | Accrual Performance Period | Estimated Accrual Amount |
|------------------------------------|--|--|---|---|
| 200101400 RALSTON | 00005335() | 2001-014-00 WATERBODY & AQUATIC HABITAT CHARACTERIZATION | | |

I certify that the above services were performed in FY2003 and that an invoice will not be submitted to BPA for payment by September 30, 2003.

All of the following criteria must be met before an accrual may be processed for unbilled contract performance:

1. There must have been actual contract performance (services rendered or goods received) in FY 2003 (October 1, 2002 through September 30, 2003).
2. The invoice will not be received by BPA by close of business on September 30, 2003.

Again, if either of the above criteria is not true, then an accrual should not be reported.

Since All the above conditions have been met, these expenditures should be accrued as FY2003 business.

Signed

Date:



Department of Energy
Bonneville Power Administration
P.O.Box 3621
Portland, Oregon 97208-3621

Environment, Fish and Wildlife

August 15, 2003

In reply refer to: KEWB-4

UMATILLA ELECTRIC COOPERATIVE (UMATILLA)
PO BOX 1148
HERMISTON OR 97838

As part of our efforts to accurately account for and track the financial performance of fish & wildlife contracts, the Bonneville Power Administration (BPA) is required to report all contract performance that occurs within this fiscal year or earlier (before September 30, 2003), but will not be billed until October 1, 2003 or later. This reporting will assure that we accurately record expenses in the appropriate fiscal year, thus creating clarity between the work accomplished in FY 2003, with applicable expenses, and the work accomplished in FY 2004. This distinction is particularly important in light of BPA's need to closely manage the Fish and Wildlife Program within accrual limits, and the heightened standards for reporting of financial assets and liabilities recommended by our independent auditor, PriceWaterhouseCoopers.

To accurately capture FY 2003 Fish & Wildlife Program costs, BPA is requesting your assistance in identifying a detailed listing of all contract work and expenses that meet the following criteria. Note that **both** of the following criteria must be met before an accrual may be processed for unbilled contract performance:

1. There must have been actual contract performance (services rendered or goods received) in FY 2003 or earlier (prior to September 30, 2003).
2. The invoice for the contract performance in question will not be received by BPA before the close of business on September 30, 2003. The work will be invoiced in the first months of FY 2004.

Again, if either of the above criteria is not true, then an accrual should not be reported. Do not double count expenses by including costs in the accrual estimate that have already been billed to BPA or will be before Sept. 30th, or including expenses for work that takes place after Sept. 30. These costs will be invoiced and included in FY 2004.

In order to facilitate uniform reporting, please indicate the accrual estimate for each contract listed on the attached form. If you have a contract that meets the criteria listed above, but is not listed, please add it to the form. If separate invoices will be submitted for multiple performance periods on a contract, please provide an estimate for each individual invoice. For example, if you anticipate submitting an invoice for the month of August 2003 and an invoice for September 2003, list each of these performance periods and the corresponding estimate of the invoice amount. The performance period for an invoice is the period of time when the invoiced work was performed. Accurately indicating the performance period will allow BPA to match the accrual estimate to the actual invoice when it is submitted.

Please include in your accrual estimate all of the costs that you anticipate will be invoiced to

BPA for work occurring before Sept. 30th, including appropriate indirect costs and any subcontractor costs. Please be as accurate as possible in making the accrual estimate. Failure to accurately capture year-end accruals will have a detrimental impact on the Fish & Wildlife program. Under-estimating the accrual amount could result in the necessity of using FY 2004 funds to pay for work accomplished in FY 2003. Over-estimating the accrual amount could result in improperly tying up FY 2003 funds for your project that could be used by other projects, undermining the overall program. Not reporting an estimate has the same effect as under-estimating the accrual. The accuracy of your best estimate of the accruals is extremely important, as our auditors (PriceWaterhouseCoopers) will be reviewing these estimates later in the fiscal year.

Remember that your year-end accrual estimate counts against your contract spending cap (Council defined spending limit). If you have a contract with the spending cap clause you will not be allowed to accrue greater than that allowed under the cap. If your contract does not yet have the spending cap clause, we are asking that you make every attempt to not exceed the Council defined spending limit. The Council defined spending limit is the amount used for the spending cap. Each of our F&W contractors contributes to ensuring the F&W Program does not exceed its overall cap of \$139 million. If you anticipate the year-end accrual will result in the spending cap (Council defined spending limit) being exceeded for your contract, please contact your BPA project manager/COTR immediately to resolve this issue.

Please return the completed and signed form to BPA, ATTN: KEWB-4/Accrual Estimates, by September 16, 2003. The form may be faxed to BPA at (503) 230-3049, however we request that the original form still be mailed to BPA. Your attention to detail and cooperation is essential and appreciated. Reports are available at the following location on the BPA website at to assist you in calculating your accrual estimate:

http://www.efw.bpa.gov/cgi-bin/FW/Info_For_Fish_Wildlife_Contractors.cgi

BPA is also considering comments regarding our draft Policy Manual for Fish and Wildlife contracts, available at the website shown above. Comments on the draft Manual are due by September 12. (The comment period has been extended to allow adequate time for comment.)

If you have questions, please contact Tracy Hursh at (503) 230-4532 or Bryan Crawford at (503) 230-5130.

Sincerely,

A handwritten signature in black ink, appearing to read "Scott R. Hampton", written over a horizontal line.

Scott R. Hampton
Manager, Finance, Budget and Information Technology

**Contract Accruals for Work Performed but Not Billed Through September 30, 2003
For Fish and Wildlife Contracts with the Bonneville Power Administration**

**UMATILLA ELECTRIC COOPERATIVE (UMATILLA)
PO BOX 1148
HERMISTON OR 97838
Phone: (541) 567-6414**

| Project Number COTR | Contract Number (Release) | Contract Title | Accrual Performance Period | Estimated Accrual Amount |
|--------------------------------|--------------------------------------|---|---------------------------------------|-------------------------------------|
| 198902700 MC CLOUD | 00004290() | 1989-027-00 UTILITY SERVICE, SANDPOINT, OR | | |
| 198902700 MC CLOUD | 00006149() | 1989-027-00 POWER SERVICE FOR PHASE2/UMATILLA PUMPING | | |
| 198902700 MC CLOUD | 00006322() | 1989-027-00 REPAY POWER/O&M/UMATILLA BASIN | | |

I certify that the above services were performed in FY2003 and that an invoice will not be submitted to BPA for payment by September 30, 2003.

All of the following criteria must be met before an accrual may be processed for unbilled contract performance:

1. There must have been actual contract performance (services rendered or goods received) in FY 2003 (October 1, 2002 through September 30, 2003).
2. The invoice will not be received by BPA by close of business on September 30, 2003.

Again, if either of the above criteria is not true, then an accrual should not be reported.

Since All the above conditions have been met, these expenditures should be accrued as FY2003 business.

Signed

Date:



Department of Energy
Bonneville Power Administration
P.O.Box 3621
Portland, Oregon 97208-3621

Environment, Fish and Wildlife

August 15, 2003

In reply refer to: KEWB-4

CONFEDERATED TRIBES OF THE (UMATILLA TRIBE)
UMATILLA INDIAN RESERVATION
PO BOX 638
PENDLETON OR 97801

As part of our efforts to accurately account for and track the financial performance of fish & wildlife contracts, the Bonneville Power Administration (BPA) is required to report all contract performance that occurs within this fiscal year or earlier (before September 30, 2003), but will not be billed until October 1, 2003 or later. This reporting will assure that we accurately record expenses in the appropriate fiscal year, thus creating clarity between the work accomplished in FY 2003, with applicable expenses, and the work accomplished in FY 2004. This distinction is particularly important in light of BPA's need to closely manage the Fish and Wildlife Program within accrual limits, and the heightened standards for reporting of financial assets and liabilities recommended by our independent auditor, PriceWaterhouseCoopers.

To accurately capture FY 2003 Fish & Wildlife Program costs, BPA is requesting your assistance in identifying a detailed listing of all contract work and expenses that meet the following criteria. Note that **both** of the following criteria must be met before an accrual may be processed for unbilled contract performance:

1. There must have been actual contract performance (services rendered or goods received) in FY 2003 or earlier (prior to September 30, 2003).
2. The invoice for the contract performance in question will not be received by BPA before the close of business on September 30, 2003. The work will be invoiced in the first months of FY 2004.

Again, if either of the above criteria is not true, then an accrual should not be reported. Do not double count expenses by including costs in the accrual estimate that have already been billed to BPA or will be before Sept. 30th, or including expenses for work that takes place after Sept. 30. These costs will be invoiced and included in FY 2004.

In order to facilitate uniform reporting, please indicate the accrual estimate for each contract listed on the attached form. If you have a contract that meets the criteria listed above, but is not listed, please add it to the form. If separate invoices will be submitted for multiple performance periods on a contract, please provide an estimate for each individual invoice. For example, if you anticipate submitting an invoice for the month of August 2003 and an invoice for September 2003, list each of these performance periods and the corresponding estimate of the invoice amount. The performance period for an invoice is the period of time when the invoiced work was performed. Accurately indicating the performance period will allow BPA to match the accrual estimate to the actual invoice when it is submitted.

Please include in your accrual estimate all of the costs that you anticipate will be invoiced to

BPA for work occurring before Sept. 30th, including appropriate indirect costs and any subcontractor costs. Please be as accurate as possible in making the accrual estimate. Failure to accurately capture year-end accruals will have a detrimental impact on the Fish & Wildlife program. Under-estimating the accrual amount could result in the necessity of using FY 2004 funds to pay for work accomplished in FY 2003. Over-estimating the accrual amount could result in improperly tying up FY 2003 funds for your project that could be used by other projects, undermining the overall program. Not reporting an estimate has the same effect as under-estimating the accrual. The accuracy of your best estimate of the accruals is extremely important, as our auditors (PriceWaterhouseCoopers) will be reviewing these estimates later in the fiscal year.

Remember that your year-end accrual estimate counts against your contract spending cap (Council defined spending limit). If you have a contract with the spending cap clause you will not be allowed to accrue greater than that allowed under the cap. If your contract does not yet have the spending cap clause, we are asking that you make every attempt to not exceed the Council defined spending limit. The Council defined spending limit is the amount used for the spending cap. Each of our F&W contractors contributes to ensuring the F&W Program does not exceed its overall cap of \$139 million. If you anticipate the year-end accrual will result in the spending cap (Council defined spending limit) being exceeded for your contract, please contact your BPA project manager/COTR immediately to resolve this issue.

Please return the completed and signed form to BPA, ATTN: KEWB-4/Accrual Estimates, by September 16, 2003. The form may be faxed to BPA at (503) 230-3049, however we request that the original form still be mailed to BPA. Your attention to detail and cooperation is essential and appreciated. Reports are available at the following location on the BPA website at to assist you in calculating your accrual estimate:

http://www.efw.bpa.gov/cgi-bin/FW/Info_For_Fish_Wildlife_Contractors.cgi

BPA is also considering comments regarding our draft Policy Manual for Fish and Wildlife contracts, available at the website shown above. Comments on the draft Manual are due by September 12. (The comment period has been extended to allow adequate time for comment.)

If you have questions, please contact Tracy Hursh at (503) 230-4532 or Bryan Crawford at (503) 230-5130.

Sincerely,

A handwritten signature in black ink, appearing to read "Scott R. Hampton", written over a horizontal line.

Scott R. Hampton
Manager, Finance, Budget and Information Technology

**Contract Accruals for Work Performed but Not Billed Through September 30, 2003
For Fish and Wildlife Contracts with the Bonneville Power Administration**

**CONFEDERATED TRIBES OF THE (UMATILLA TRIBE)
UMATILLA INDIAN RESERVATION
PO BOX 638
PENDLETON OR 97801
Phone: (503) 276-8221**

| Project Number COTR | Contract Number (Release) | Contract Title | Accrual Performance Period | Estimated Accrual Amount |
|------------------------|------------------------------|--|-------------------------------|-----------------------------|
| 200203700 DOCHERTY | 00011402() | 2002-037-00 CHARACTERIZE DIST. & STATUS OF FRESHWATER MUSSELS | | |
| 198802200 MCLOUD | 00004112() | 1988-022-00 UMATILLA FISH PASSAGE OPERATIONS | | |
| 199202601 WELCH | 00006251() | 1998-037-01 GRANDE RONDE MAINSTEM ENHANCEMENT | | |
| 199506001 DEHERRERA | 00006639() | 1995-060-01 COLUMBIA BASIN F&W MITIGATION, SQUAW CREEK WATERSHED | | |
| 199000501 MCLOUD | 00004115() | 1990-005-01 UMATILLA BASIN NATURAL PRODUCTION MONITORING | | |
| 199506001 DEHERRERA | 00007514() | 1995-060-01 ISKUULPA WATERSHED PROJECT | | |
| 199608300 WELCH | 00006229() | 1996-083-00 MCINTYRE ROAD/MCCOY CREEK CROSSING | | |
| 200003100 BAUGHER | 00006613() | 2000-031-00 N. FORK JOHN DAY RIVER ANDROMOUS FISH HAB ENHANCEMENT | | |
| 198710001 LOFY | 00006513() | 1987-100-01 UMATILLA BASIN ANADROMOUS FISH HABITAT ENHANCEMENT | | |
| 200003300 ZELINSKY | 00012779() | 2000-033-00 WALLA WALLA FISH PASSAGE OPERATIONS | | |
| 200203000 LOFY | 00012037() | 2002-030-00 PROGENY MARKER FOR SALMONIDS | | |
| 198343500 MCLOUD | 00004013() | 1983-435-00 UMATILLA HATCHERY SATELLITE FACILITIES O&M | | |
| 199202601 WELCH | 00012339() | 1996-083-00 LONGLEY MEADOW RESTORATION PROJECT | | |
| 200101100 LOFY | 00005044() | 2001-011-00 HABITAT DIVERSITY IN ALLUVIAL RIVERS | | |
| 199604601 LOFY | 00006414() | 1996-046-01 WALLA WALA RIVER BASIN FISH HABITAT ENHANCEMENT | | |
| 199009200 DEHERRERA | 00004133() | 1990-092-00 CONFORTH RANCH/WANAKET WILDLIFE MITIGATION | | |
| 200003900 ZELINSKY | 00013171() | 2000-039-00 WALLA WALLA NATURAL PRODUCTION MONITORING & EVALUATION | | |
| 199800703 KIRKMAN | 00006509() | 1998-007-03 GRANDE RONDE SUPPLEMENTATION M&E O&M | | |
| 200003800 ZELINSKY | 00004395() | 2000-038-00 SPRING CHINOOK SUPPLEMENTATION-HATCHERY MASTER PLAN | | |
| Project Number COTR | Contract Number (Release) | Contract Title | Accrual Performance Period | Estimated Accrual Amount |
| 199800703 KIRKMAN | 00012785() | 1998-007-03 GRANDE RONDE SUPPLEMENTATION M & E | | |
| 199402600 DOCHERTY | 00005455() | 1994-026-00 PACIFIC LAMPREY RESEARCH & RESTORATION | | |

I certify that the above services were performed in FY2003 and that an invoice will not be submitted to BPA for payment by September 30, 2003.

All of the following criteria must be met before an accrual may be processed for unbilled contract performance:

1. There must have been actual contract performance (services rendered or goods received) in FY 2003 (October 1, 2002 through September 30, 2003).
2. The invoice will not be received by BPA by close of business on September 30, 2003.

Again, if either of the above criteria is not true, then an accrual should not be reported.

Since All the above conditions have been met, these expenditures should be accrued as FY2003 business.

Signed

Date:



Department of Energy
Bonneville Power Administration
P.O.Box 3621
Portland, Oregon 97208-3621

Environment, Fish and Wildlife

August 15, 2003

In reply refer to: KEWB-4

UNDERWOOD CONSERVATION DIST (WHITE SALMON)
170 NW LINCOLN
WHITE SALMON WA 98672

As part of our efforts to accurately account for and track the financial performance of fish & wildlife contracts, the Bonneville Power Administration (BPA) is required to report all contract performance that occurs within this fiscal year or earlier (before September 30, 2003), but will not be billed until October 1, 2003 or later. This reporting will assure that we accurately record expenses in the appropriate fiscal year, thus creating clarity between the work accomplished in FY 2003, with applicable expenses, and the work accomplished in FY 2004. This distinction is particularly important in light of BPA's need to closely manage the Fish and Wildlife Program within accrual limits, and the heightened standards for reporting of financial assets and liabilities recommended by our independent auditor, PriceWaterhouseCoopers.

To accurately capture FY 2003 Fish & Wildlife Program costs, BPA is requesting your assistance in identifying a detailed listing of all contract work and expenses that meet the following criteria. Note that **both** of the following criteria must be met before an accrual may be processed for unbilled contract performance:

1. There must have been actual contract performance (services rendered or goods received) in FY 2003 or earlier (prior to September 30, 2003).
2. The invoice for the contract performance in question will not be received by BPA before the close of business on September 30, 2003. The work will be invoiced in the first months of FY 2004.

Again, if either of the above criteria is not true, then an accrual should not be reported. Do not double count expenses by including costs in the accrual estimate that have already been billed to BPA or will be before Sept. 30th, or including expenses for work that takes place after Sept. 30. These costs will be invoiced and included in FY 2004.

In order to facilitate uniform reporting, please indicate the accrual estimate for each contract listed on the attached form. If you have a contract that meets the criteria listed above, but is not listed, please add it to the form. If separate invoices will be submitted for multiple performance periods on a contract, please provide an estimate for each individual invoice. For example, if you anticipate submitting an invoice for the month of August 2003 and an invoice for September 2003, list each of these performance periods and the corresponding estimate of the invoice amount. The performance period for an invoice is the period of time when the invoiced work was performed. Accurately indicating the performance period will allow BPA to match the accrual estimate to the actual invoice when it is submitted.

Please include in your accrual estimate all of the costs that you anticipate will be invoiced to

BPA for work occurring before Sept. 30th, including appropriate indirect costs and any subcontractor costs. Please be as accurate as possible in making the accrual estimate. Failure to accurately capture year-end accruals will have a detrimental impact on the Fish & Wildlife program. Under-estimating the accrual amount could result in the necessity of using FY 2004 funds to pay for work accomplished in FY 2003. Over-estimating the accrual amount could result in improperly tying up FY 2003 funds for your project that could be used by other projects, undermining the overall program. Not reporting an estimate has the same effect as under-estimating the accrual. The accuracy of your best estimate of the accruals is extremely important, as our auditors (PriceWaterhouseCoopers) will be reviewing these estimates later in the fiscal year.

Remember that your year-end accrual estimate counts against your contract spending cap (Council defined spending limit). If you have a contract with the spending cap clause you will not be allowed to accrue greater than that allowed under the cap. If your contract does not yet have the spending cap clause, we are asking that you make every attempt to not exceed the Council defined spending limit. The Council defined spending limit is the amount used for the spending cap. Each of our F&W contractors contributes to ensuring the F&W Program does not exceed its overall cap of \$139 million. If you anticipate the year-end accrual will result in the spending cap (Council defined spending limit) being exceeded for your contract, please contact your BPA project manager/COTR immediately to resolve this issue.

Please return the completed and signed form to BPA, ATTN: KEWB-4/Accrual Estimates, by September 16, 2003. The form may be faxed to BPA at (503) 230-3049, however we request that the original form still be mailed to BPA. Your attention to detail and cooperation is essential and appreciated. Reports are available at the following location on the BPA website at to assist you in calculating your accrual estimate:

http://www.efw.bpa.gov/cgi-bin/FW/Info_For_Fish_Wildlife_Contractors.cgi

BPA is also considering comments regarding our draft Policy Manual for Fish and Wildlife contracts, available at the website shown above. Comments on the draft Manual are due by September 12. (The comment period has been extended to allow adequate time for comment.)

If you have questions, please contact Tracy Hursh at (503) 230-4532 or Bryan Crawford at (503) 230-5130.

Sincerely,

A handwritten signature in black ink, appearing to read "Scott R. Hampton", written over a horizontal line.

Scott R. Hampton
Manager, Finance, Budget and Information Technology

**Contract Accruals for Work Performed but Not Billed Through September 30, 2003
For Fish and Wildlife Contracts with the Bonneville Power Administration**

**UNDERWOOD CONSERVATION DIST (WHITE SALMON)
170 NW LINCOLN
WHITE SALMON WA 98672
Phone: (509) 493-1936**

| Project Number COTR | Contract Number (Release) | Contract Title | Accrual Performance Period | Estimated Accrual Amount |
|--------------------------------|--------------------------------------|---|---|---|
| 200102500 BAUGHER | 00006301() | 2001-025-00 SALMONID PRODUCTION IN RESTORED RATTLESNAKE CREEK | | |
| 199801900 BAUGHER | 00005480() | 1998-019-00 WIND RIVER WATERSHED | | |

I certify that the above services were performed in FY2003 and that an invoice will not be submitted to BPA for payment by September 30, 2003.

All of the following criteria must be met before an accrual may be processed for unbilled contract performance:

1. There must have been actual contract performance (services rendered or goods received) in FY 2003 (October 1, 2002 through September 30, 2003).
2. The invoice will not be received by BPA by close of business on September 30, 2003.

Again, if either of the above criteria is not true, then an accrual should not be reported.

Since All the above conditions have been met, these expenditures should be accrued as FY2003 business.

Signed

Date:



Department of Energy
Bonneville Power Administration
P.O.Box 3621
Portland, Oregon 97208-3621

Environment, Fish and Wildlife

August 15, 2003

In reply refer to: KEWB-4

UNION CO SOIL & WATER CONSERV DIST (LA GRANDE)
10507 N MCALISTER
LA GRANDE OR 97850

As part of our efforts to accurately account for and track the financial performance of fish & wildlife contracts, the Bonneville Power Administration (BPA) is required to report all contract performance that occurs within this fiscal year or earlier (before September 30, 2003), but will not be billed until October 1, 2003 or later. This reporting will assure that we accurately record expenses in the appropriate fiscal year, thus creating clarity between the work accomplished in FY 2003, with applicable expenses, and the work accomplished in FY 2004. This distinction is particularly important in light of BPA's need to closely manage the Fish and Wildlife Program within accrual limits, and the heightened standards for reporting of financial assets and liabilities recommended by our independent auditor, PriceWaterhouseCoopers.

To accurately capture FY 2003 Fish & Wildlife Program costs, BPA is requesting your assistance in identifying a detailed listing of all contract work and expenses that meet the following criteria. Note that **both** of the following criteria must be met before an accrual may be processed for unbilled contract performance:

1. There must have been actual contract performance (services rendered or goods received) in FY 2003 or earlier (prior to September 30, 2003).
2. The invoice for the contract performance in question will not be received by BPA before the close of business on September 30, 2003. The work will be invoiced in the first months of FY 2004.

Again, if either of the above criteria is not true, then an accrual should not be reported. Do not double count expenses by including costs in the accrual estimate that have already been billed to BPA or will be before Sept. 30th, or including expenses for work that takes place after Sept. 30. These costs will be invoiced and included in FY 2004.

In order to facilitate uniform reporting, please indicate the accrual estimate for each contract listed on the attached form. If you have a contract that meets the criteria listed above, but is not listed, please add it to the form. If separate invoices will be submitted for multiple performance periods on a contract, please provide an estimate for each individual invoice. For example, if you anticipate submitting an invoice for the month of August 2003 and an invoice for September 2003, list each of these performance periods and the corresponding estimate of the invoice amount. The performance period for an invoice is the period of time when the invoiced work was performed. Accurately indicating the performance period will allow BPA to match the accrual estimate to the actual invoice when it is submitted.

Please include in your accrual estimate all of the costs that you anticipate will be invoiced to

BPA for work occurring before Sept. 30th, including appropriate indirect costs and any subcontractor costs. Please be as accurate as possible in making the accrual estimate. Failure to accurately capture year-end accruals will have a detrimental impact on the Fish & Wildlife program. Under-estimating the accrual amount could result in the necessity of using FY 2004 funds to pay for work accomplished in FY 2003. Over-estimating the accrual amount could result in improperly tying up FY 2003 funds for your project that could be used by other projects, undermining the overall program. Not reporting an estimate has the same effect as under-estimating the accrual. The accuracy of your best estimate of the accruals is extremely important, as our auditors (PriceWaterhouseCoopers) will be reviewing these estimates later in the fiscal year.

Remember that your year-end accrual estimate counts against your contract spending cap (Council defined spending limit). If you have a contract with the spending cap clause you will not be allowed to accrue greater than that allowed under the cap. If your contract does not yet have the spending cap clause, we are asking that you make every attempt to not exceed the Council defined spending limit. The Council defined spending limit is the amount used for the spending cap. Each of our F&W contractors contributes to ensuring the F&W Program does not exceed its overall cap of \$139 million. If you anticipate the year-end accrual will result in the spending cap (Council defined spending limit) being exceeded for your contract, please contact your BPA project manager/COTR immediately to resolve this issue.

Please return the completed and signed form to BPA, ATTN: KEWB-4/Accrual Estimates, by September 16, 2003. The form may be faxed to BPA at (503) 230-3049, however we request that the original form still be mailed to BPA. Your attention to detail and cooperation is essential and appreciated. Reports are available at the following location on the BPA website at to assist you in calculating your accrual estimate:

http://www.efw.bpa.gov/cgi-bin/FW/Info_For_Fish_Wildlife_Contractors.cgi

BPA is also considering comments regarding our draft Policy Manual for Fish and Wildlife contracts, available at the website shown above. Comments on the draft Manual are due by September 12. (The comment period has been extended to allow adequate time for comment.)

If you have questions, please contact Tracy Hursh at (503) 230-4532 or Bryan Crawford at (503) 230-5130.

Sincerely,

A handwritten signature in black ink, appearing to read "Scott R. Hampton", written over a horizontal line.

Scott R. Hampton
Manager, Finance, Budget and Information Technology

**Contract Accruals for Work Performed but Not Billed Through September 30, 2003
For Fish and Wildlife Contracts with the Bonneville Power Administration**

**UNION CO SOIL & WATER CONSERV DIST (LA GRANDE)
10507 N MCALISTER
LA GRANDE OR 97850
Phone: (541) 963-4321**

| Project Number COTR | Contract Number (Release) | Contract Title | Accrual Performance Period | Estimated Accrual Amount |
|--------------------------------|--------------------------------------|--|---|---|
| 199202601 WELCH | 00010547() | 1992-026-01 UPPER GRANDE RONDE DIRECT SEED INCENTIVE PROGRAM | | |
| 199202601 WELCH | 00009847() | 1992-026-01 GRAND RONDE MODEL WATERSHED CHARTER DEVELOPMENT PHAS | | |

I certify that the above services were performed in FY2003 and that an invoice will not be submitted to BPA for payment by September 30, 2003.

All of the following criteria must be met before an accrual may be processed for unbilled contract performance:

1. There must have been actual contract performance (services rendered or goods received) in FY 2003 (October 1, 2002 through September 30, 2003).
2. The invoice will not be received by BPA by close of business on September 30, 2003.

Again, if either of the above criteria is not true, then an accrual should not be reported.

Since All the above conditions have been met, these expenditures should be accrued as FY2003 business.

Signed

Date:



Department of Energy
Bonneville Power Administration
P.O.Box 3621
Portland, Oregon 97208-3621

Environment, Fish and Wildlife

August 15, 2003

In reply refer to: KEWB-4

UNION COUNTY (LA GRANDE)
1106 K AVE
LA GRANDE OR 97850

As part of our efforts to accurately account for and track the financial performance of fish & wildlife contracts, the Bonneville Power Administration (BPA) is required to report all contract performance that occurs within this fiscal year or earlier (before September 30, 2003), but will not be billed until October 1, 2003 or later. This reporting will assure that we accurately record expenses in the appropriate fiscal year, thus creating clarity between the work accomplished in FY 2003, with applicable expenses, and the work accomplished in FY 2004. This distinction is particularly important in light of BPA's need to closely manage the Fish and Wildlife Program within accrual limits, and the heightened standards for reporting of financial assets and liabilities recommended by our independent auditor, PriceWaterhouseCoopers.

To accurately capture FY 2003 Fish & Wildlife Program costs, BPA is requesting your assistance in identifying a detailed listing of all contract work and expenses that meet the following criteria. Note that **both** of the following criteria must be met before an accrual may be processed for unbilled contract performance:

1. There must have been actual contract performance (services rendered or goods received) in FY 2003 or earlier (prior to September 30, 2003).
2. The invoice for the contract performance in question will not be received by BPA before the close of business on September 30, 2003. The work will be invoiced in the first months of FY 2004.

Again, if either of the above criteria is not true, then an accrual should not be reported. Do not double count expenses by including costs in the accrual estimate that have already been billed to BPA or will be before Sept. 30th, or including expenses for work that takes place after Sept. 30. These costs will be invoiced and included in FY 2004.

In order to facilitate uniform reporting, please indicate the accrual estimate for each contract listed on the attached form. If you have a contract that meets the criteria listed above, but is not listed, please add it to the form. If separate invoices will be submitted for multiple performance periods on a contract, please provide an estimate for each individual invoice. For example, if you anticipate submitting an invoice for the month of August 2003 and an invoice for September 2003, list each of these performance periods and the corresponding estimate of the invoice amount. The performance period for an invoice is the period of time when the invoiced work was performed. Accurately indicating the performance period will allow BPA to match the accrual estimate to the actual invoice when it is submitted.

Please include in your accrual estimate all of the costs that you anticipate will be invoiced to

BPA for work occurring before Sept. 30th, including appropriate indirect costs and any subcontractor costs. Please be as accurate as possible in making the accrual estimate. Failure to accurately capture year-end accruals will have a detrimental impact on the Fish & Wildlife program. Under-estimating the accrual amount could result in the necessity of using FY 2004 funds to pay for work accomplished in FY 2003. Over-estimating the accrual amount could result in improperly tying up FY 2003 funds for your project that could be used by other projects, undermining the overall program. Not reporting an estimate has the same effect as under-estimating the accrual. The accuracy of your best estimate of the accruals is extremely important, as our auditors (PriceWaterhouseCoopers) will be reviewing these estimates later in the fiscal year.

Remember that your year-end accrual estimate counts against your contract spending cap (Council defined spending limit). If you have a contract with the spending cap clause you will not be allowed to accrue greater than that allowed under the cap. If your contract does not yet have the spending cap clause, we are asking that you make every attempt to not exceed the Council defined spending limit. The Council defined spending limit is the amount used for the spending cap. Each of our F&W contractors contributes to ensuring the F&W Program does not exceed its overall cap of \$139 million. If you anticipate the year-end accrual will result in the spending cap (Council defined spending limit) being exceeded for your contract, please contact your BPA project manager/COTR immediately to resolve this issue.

Please return the completed and signed form to BPA, ATTN: KEWB-4/Accrual Estimates, by September 16, 2003. The form may be faxed to BPA at (503) 230-3049, however we request that the original form still be mailed to BPA. Your attention to detail and cooperation is essential and appreciated. Reports are available at the following location on the BPA website at to assist you in calculating your accrual estimate:

http://www.efw.bpa.gov/cgi-bin/FW/Info_For_Fish_Wildlife_Contractors.cgi

BPA is also considering comments regarding our draft Policy Manual for Fish and Wildlife contracts, available at the website shown above. Comments on the draft Manual are due by September 12. (The comment period has been extended to allow adequate time for comment.)

If you have questions, please contact Tracy Hursh at (503) 230-4532 or Bryan Crawford at (503) 230-5130.

Sincerely,

A handwritten signature in black ink, appearing to read "Scott R. Hampton", written over a horizontal line.

Scott R. Hampton
Manager, Finance, Budget and Information Technology

**Contract Accruals for Work Performed but Not Billed Through September 30, 2003
For Fish and Wildlife Contracts with the Bonneville Power Administration**

**UNION COUNTY (LA GRANDE)
1106 K AVE
LA GRANDE OR 97850
Phone: (541) 963-4321**

| Project Number COTR | Contract Number (Release) | Contract Title | Accrual Performance Period | Estimated Accrual Amount |
|--------------------------------|--------------------------------------|---|---|-------------------------------------|
| 199202601 WELCH | 00011695() | 1992-026-01 GRAND RONDE MODEL WATERSHED PROGRAM | | |
| 199202601 WELCH | 00010534() | 1992-026-01, GRANDE RONDE VALLEY STREAM GAUGING | | |

I certify that the above services were performed in FY2003 and that an invoice will not be submitted to BPA for payment by September 30, 2003.

All of the following criteria must be met before an accrual may be processed for unbilled contract performance:

1. There must have been actual contract performance (services rendered or goods received) in FY 2003 (October 1, 2002 through September 30, 2003).
2. The invoice will not be received by BPA by close of business on September 30, 2003.

Again, if either of the above criteria is not true, then an accrual should not be reported.

Since All the above conditions have been met, these expenditures should be accrued as FY2003 business.

Signed

Date:



Department of Energy
Bonneville Power Administration
P.O.Box 3621
Portland, Oregon 97208-3621

Environment, Fish and Wildlife

August 15, 2003

In reply refer to: KEWB-4

USDA FOREST SERVICE (USFS UMATILLA)
UMATILLA NATIONAL FOREST
2517 SW HAILEY AVE
PENDLETON OR 97801
Attn: OPAC

As part of our efforts to accurately account for and track the financial performance of fish & wildlife contracts, the Bonneville Power Administration (BPA) is required to report all contract performance that occurs within this fiscal year or earlier (before September 30, 2003), but will not be billed until October 1, 2003 or later. This reporting will assure that we accurately record expenses in the appropriate fiscal year, thus creating clarity between the work accomplished in FY 2003, with applicable expenses, and the work accomplished in FY 2004. This distinction is particularly important in light of BPA's need to closely manage the Fish and Wildlife Program within accrual limits, and the heightened standards for reporting of financial assets and liabilities recommended by our independent auditor, PriceWaterhouseCoopers.

To accurately capture FY 2003 Fish & Wildlife Program costs, BPA is requesting your assistance in identifying a detailed listing of all contract work and expenses that meet the following criteria. Note that **both** of the following criteria must be met before an accrual may be processed for unbilled contract performance:

1. There must have been actual contract performance (services rendered or goods received) in FY 2003 or earlier (prior to September 30, 2003).
2. The invoice for the contract performance in question will not be received by BPA before the close of business on September 30, 2003. The work will be invoiced in the first months of FY 2004.

Again, if either of the above criteria is not true, then an accrual should not be reported. Do not double count expenses by including costs in the accrual estimate that have already been billed to BPA or will be before Sept. 30th, or including expenses for work that takes place after Sept. 30. These costs will be invoiced and included in FY 2004.

In order to facilitate uniform reporting, please indicate the accrual estimate for each contract listed on the attached form. If you have a contract that meets the criteria listed above, but is not listed, please add it to the form. If separate invoices will be submitted for multiple performance periods on a contract, please provide an estimate for each individual invoice. For example, if you anticipate submitting an invoice for the month of August 2003 and an invoice for September 2003, list each of these performance periods and the corresponding estimate of the invoice amount. The performance period for an invoice is the period of time when the invoiced work was performed. Accurately indicating the performance period will allow BPA to match the accrual estimate to the actual invoice when it is submitted.

Please include in your accrual estimate all of the costs that you anticipate will be invoiced to BPA for work occurring before Sept. 30th, including appropriate indirect costs and any subcontractor costs. Please be as accurate as possible in making the accrual estimate. Failure to accurately capture year-end accruals will have a detrimental impact on the Fish & Wildlife program. Under-estimating the accrual amount could result in the necessity of using FY 2004 funds to pay for work accomplished in FY 2003. Over-estimating the accrual amount could result in improperly tying up FY 2003 funds for your project that could be used by other projects, undermining the overall program. Not reporting an estimate has the same effect as under-estimating the accrual. The accuracy of your best estimate of the accruals is extremely important, as our auditors (PriceWaterhouseCoopers) will be reviewing these estimates later in the fiscal year.

Remember that your year-end accrual estimate counts against your contract spending cap (Council defined spending limit). If you have a contract with the spending cap clause you will not be allowed to accrue greater than that allowed under the cap. If your contract does not yet have the spending cap clause, we are asking that you make every attempt to not exceed the Council defined spending limit. The Council defined spending limit is the amount used for the spending cap. Each of our F&W contractors contributes to ensuring the F&W Program does not exceed its overall cap of \$139 million. If you anticipate the year-end accrual will result in the spending cap (Council defined spending limit) being exceeded for your contract, please contact your BPA project manager/COTR immediately to resolve this issue.

Please return the completed and signed form to BPA, ATTN: KEWB-4/Accrual Estimates, by September 16, 2003. The form may be faxed to BPA at (503) 230-3049, however we request that the original form still be mailed to BPA. Your attention to detail and cooperation is essential and appreciated. Reports are available at the following location on the BPA website at to assist you in calculating your accrual estimate:

http://www.efw.bpa.gov/cgi-bin/FW/Info_For_Fish_Wildlife_Contractors.cgi

BPA is also considering comments regarding our draft Policy Manual for Fish and Wildlife contracts, available at the website shown above. Comments on the draft Manual are due by September 12. (The comment period has been extended to allow adequate time for comment.)

If you have questions, please contact Tracy Hursh at (503) 230-4532 or Bryan Crawford at (503) 230-5130.

Sincerely,

A handwritten signature in black ink, appearing to read "Scott R. Hampton", written over a horizontal line.

Scott R. Hampton
Manager, Finance, Budget and Information Technology

**Contract Accruals for Work Performed but Not Billed Through September 30, 2003
For Fish and Wildlife Contracts with the Bonneville Power Administration**

**USDA FOREST SERVICE (USFS UMATILLA)
UMATILLA NATIONAL FOREST
2517 SW HAILEY AVE
PENDLETON OR 97801
Attn: OPAC**

Phone: (541) 276-3811

| Project Number COTR | Contract Number (Release) | Contract Title | Accrual Performance Period | Estimated Accrual Amount |
|--------------------------------|--------------------------------------|---|---------------------------------------|---|
| 199401805 WELCH | 00005130() | 2000-046-00 ASOTIN CREEK ISCO WATER/MACRO INV SAMPLE | | |
| 199605300 BAUGHER | 00004994() | 1996-53-0 NORTH FORK JOHN DAY DREDGE TAILINGS RESTORATION PROJECT | | |

I certify that the above services were performed in FY2003 and that an invoice will not be submitted to BPA for payment by September 30, 2003.

All of the following criteria must be met before an accrual may be processed for unbilled contract performance:

1. There must have been actual contract performance (services rendered or goods received) in FY 2003 (October 1, 2002 through September 30, 2003).
2. The invoice will not be received by BPA by close of business on September 30, 2003.

Again, if either of the above criteria is not true, then an accrual should not be reported.

Since All the above conditions have been met, these expenditures should be accrued as FY2003 business.

Signed

Date:



Department of Energy
Bonneville Power Administration
P.O.Box 3621
Portland, Oregon 97208-3621

Environment, Fish and Wildlife

August 15, 2003

In reply refer to: KEWB-4

USDA FOREST SERVICE (WALLA WALLA RANGER STATION)
UMATILLA NATIONAL FOREST
1415 W ROSE ST
WALLA WALLA WA 99362
Attn: OPAC

As part of our efforts to accurately account for and track the financial performance of fish & wildlife contracts, the Bonneville Power Administration (BPA) is required to report all contract performance that occurs within this fiscal year or earlier (before September 30, 2003), but will not be billed until October 1, 2003 or later. This reporting will assure that we accurately record expenses in the appropriate fiscal year, thus creating clarity between the work accomplished in FY 2003, with applicable expenses, and the work accomplished in FY 2004. This distinction is particularly important in light of BPA's need to closely manage the Fish and Wildlife Program within accrual limits, and the heightened standards for reporting of financial assets and liabilities recommended by our independent auditor, PriceWaterhouseCoopers.

To accurately capture FY 2003 Fish & Wildlife Program costs, BPA is requesting your assistance in identifying a detailed listing of all contract work and expenses that meet the following criteria. Note that **both** of the following criteria must be met before an accrual may be processed for unbilled contract performance:

1. There must have been actual contract performance (services rendered or goods received) in FY 2003 or earlier (prior to September 30, 2003).
2. The invoice for the contract performance in question will not be received by BPA before the close of business on September 30, 2003. The work will be invoiced in the first months of FY 2004.

Again, if either of the above criteria is not true, then an accrual should not be reported. Do not double count expenses by including costs in the accrual estimate that have already been billed to BPA or will be before Sept. 30th, or including expenses for work that takes place after Sept. 30. These costs will be invoiced and included in FY 2004.

In order to facilitate uniform reporting, please indicate the accrual estimate for each contract listed on the attached form. If you have a contract that meets the criteria listed above, but is not listed, please add it to the form. If separate invoices will be submitted for multiple performance periods on a contract, please provide an estimate for each individual invoice. For example, if you anticipate submitting an invoice for the month of August 2003 and an invoice for September 2003, list each of these performance periods and the corresponding estimate of the invoice amount. The performance period for an invoice is the period of time when the invoiced work was performed. Accurately indicating the performance period will allow BPA to match the accrual estimate to the actual invoice when it is submitted.

Please include in your accrual estimate all of the costs that you anticipate will be invoiced to BPA for work occurring before Sept. 30th, including appropriate indirect costs and any subcontractor costs. Please be as accurate as possible in making the accrual estimate. Failure to accurately capture year-end accruals will have a detrimental impact on the Fish & Wildlife program. Under-estimating the accrual amount could result in the necessity of using FY 2004 funds to pay for work accomplished in FY 2003. Over-estimating the accrual amount could result in improperly tying up FY 2003 funds for your project that could be used by other projects, undermining the overall program. Not reporting an estimate has the same effect as under-estimating the accrual. The accuracy of your best estimate of the accruals is extremely important, as our auditors (PriceWaterhouseCoopers) will be reviewing these estimates later in the fiscal year.

Remember that your year-end accrual estimate counts against your contract spending cap (Council defined spending limit). If you have a contract with the spending cap clause you will not be allowed to accrue greater than that allowed under the cap. If your contract does not yet have the spending cap clause, we are asking that you make every attempt to not exceed the Council defined spending limit. The Council defined spending limit is the amount used for the spending cap. Each of our F&W contractors contributes to ensuring the F&W Program does not exceed its overall cap of \$139 million. If you anticipate the year-end accrual will result in the spending cap (Council defined spending limit) being exceeded for your contract, please contact your BPA project manager/COTR immediately to resolve this issue.

Please return the completed and signed form to BPA, ATTN: KEWB-4/Accrual Estimates, by September 16, 2003. The form may be faxed to BPA at (503) 230-3049, however we request that the original form still be mailed to BPA. Your attention to detail and cooperation is essential and appreciated. Reports are available at the following location on the BPA website at to assist you in calculating your accrual estimate:

http://www.efw.bpa.gov/cgi-bin/FW/Info_For_Fish_Wildlife_Contractors.cgi

BPA is also considering comments regarding our draft Policy Manual for Fish and Wildlife contracts, available at the website shown above. Comments on the draft Manual are due by September 12. (The comment period has been extended to allow adequate time for comment.)

If you have questions, please contact Tracy Hursh at (503) 230-4532 or Bryan Crawford at (503) 230-5130.

Sincerely,

A handwritten signature in black ink, appearing to read "Scott R. Hampton", written over a horizontal line.

Scott R. Hampton
Manager, Finance, Budget and Information Technology

**Contract Accruals for Work Performed but Not Billed Through September 30, 2003
For Fish and Wildlife Contracts with the Bonneville Power Administration**

**USDA FOREST SERVICE (WALLA WALLA RANGER STATION)
UMATILLA NATIONAL FOREST
1415 W ROSE ST
WALLA WALLA WA 99362
Attn: OPAC**

Phone: (509) 522-6041

| Project Number COTR | Contract Number (Release) | Contract Title | Accrual Performance Period | Estimated Accrual Amount |
|--------------------------------|--------------------------------------|---|---|---|
| 199202601 WELCH | 00006225() | 1999-081-00 EAST END ROAD OBLITERATION AND SEDIMENT REDUCTION | | |

I certify that the above services were performed in FY2003 and that an invoice will not be submitted to BPA for payment by September 30, 2003.

All of the following criteria must be met before an accrual may be processed for unbilled contract performance:

1. There must have been actual contract performance (services rendered or goods received) in FY 2003 (October 1, 2002 through September 30, 2003).
2. The invoice will not be received by BPA by close of business on September 30, 2003.

Again, if either of the above criteria is not true, then an accrual should not be reported.

Since All the above conditions have been met, these expenditures should be accrued as FY2003 business.

Signed

Date:



Department of Energy
Bonneville Power Administration
P.O.Box 3621
Portland, Oregon 97208-3621

Environment, Fish and Wildlife

August 15, 2003

In reply refer to: KEWB-4

USDA FOREST SERVICE (WALLOWA VALLEY RANGER DISTRICT)
WALLOWA VALLEY RANGER DISTRICT
802 HWY 82
ENTERPRISE OR 97828

As part of our efforts to accurately account for and track the financial performance of fish & wildlife contracts, the Bonneville Power Administration (BPA) is required to report all contract performance that occurs within this fiscal year or earlier (before September 30, 2003), but will not be billed until October 1, 2003 or later. This reporting will assure that we accurately record expenses in the appropriate fiscal year, thus creating clarity between the work accomplished in FY 2003, with applicable expenses, and the work accomplished in FY 2004. This distinction is particularly important in light of BPA's need to closely manage the Fish and Wildlife Program within accrual limits, and the heightened standards for reporting of financial assets and liabilities recommended by our independent auditor, PriceWaterhouseCoopers.

To accurately capture FY 2003 Fish & Wildlife Program costs, BPA is requesting your assistance in identifying a detailed listing of all contract work and expenses that meet the following criteria. Note that **both** of the following criteria must be met before an accrual may be processed for unbilled contract performance:

1. There must have been actual contract performance (services rendered or goods received) in FY 2003 or earlier (prior to September 30, 2003).
2. The invoice for the contract performance in question will not be received by BPA before the close of business on September 30, 2003. The work will be invoiced in the first months of FY 2004.

Again, if either of the above criteria is not true, then an accrual should not be reported. Do not double count expenses by including costs in the accrual estimate that have already been billed to BPA or will be before Sept. 30th, or including expenses for work that takes place after Sept. 30. These costs will be invoiced and included in FY 2004.

In order to facilitate uniform reporting, please indicate the accrual estimate for each contract listed on the attached form. If you have a contract that meets the criteria listed above, but is not listed, please add it to the form. If separate invoices will be submitted for multiple performance periods on a contract, please provide an estimate for each individual invoice. For example, if you anticipate submitting an invoice for the month of August 2003 and an invoice for September 2003, list each of these performance periods and the corresponding estimate of the invoice amount. The performance period for an invoice is the period of time when the invoiced work was performed. Accurately indicating the performance period will allow BPA to match the accrual estimate to the actual invoice when it is submitted.

Please include in your accrual estimate all of the costs that you anticipate will be invoiced to

BPA for work occurring before Sept. 30th, including appropriate indirect costs and any subcontractor costs. Please be as accurate as possible in making the accrual estimate. Failure to accurately capture year-end accruals will have a detrimental impact on the Fish & Wildlife program. Under-estimating the accrual amount could result in the necessity of using FY 2004 funds to pay for work accomplished in FY 2003. Over-estimating the accrual amount could result in improperly tying up FY 2003 funds for your project that could be used by other projects, undermining the overall program. Not reporting an estimate has the same effect as under-estimating the accrual. The accuracy of your best estimate of the accruals is extremely important, as our auditors (PriceWaterhouseCoopers) will be reviewing these estimates later in the fiscal year.

Remember that your year-end accrual estimate counts against your contract spending cap (Council defined spending limit). If you have a contract with the spending cap clause you will not be allowed to accrue greater than that allowed under the cap. If your contract does not yet have the spending cap clause, we are asking that you make every attempt to not exceed the Council defined spending limit. The Council defined spending limit is the amount used for the spending cap. Each of our F&W contractors contributes to ensuring the F&W Program does not exceed its overall cap of \$139 million. If you anticipate the year-end accrual will result in the spending cap (Council defined spending limit) being exceeded for your contract, please contact your BPA project manager/COTR immediately to resolve this issue.

Please return the completed and signed form to BPA, ATTN: KEWB-4/Accrual Estimates, by September 16, 2003. The form may be faxed to BPA at (503) 230-3049, however we request that the original form still be mailed to BPA. Your attention to detail and cooperation is essential and appreciated. Reports are available at the following location on the BPA website at to assist you in calculating your accrual estimate:

http://www.efw.bpa.gov/cgi-bin/FW/Info_For_Fish_Wildlife_Contractors.cgi

BPA is also considering comments regarding our draft Policy Manual for Fish and Wildlife contracts, available at the website shown above. Comments on the draft Manual are due by September 12. (The comment period has been extended to allow adequate time for comment.)

If you have questions, please contact Tracy Hursh at (503) 230-4532 or Bryan Crawford at (503) 230-5130.

Sincerely,

A handwritten signature in black ink, appearing to read "Scott R. Hampton", written over a horizontal line.

Scott R. Hampton
Manager, Finance, Budget and Information Technology

**Contract Accruals for Work Performed but Not Billed Through September 30, 2003
For Fish and Wildlife Contracts with the Bonneville Power Administration**

**USDA FOREST SERVICE (WALLOWA VALLEY RANGER DISTRICT)
WALLOWA VALLEY RANGER DISTRICT
802 HWY 82
ENTERPRISE OR 97828
Phone: (541) 886-2891**

| Project Number COTR | Contract Number (Release) | Contract Title | Accrual Performance Period | Estimated Accrual Amount |
|--------------------------------|--------------------------------------|--|---|---|
| 199202601 WELCH | 00005855() | 1992-26-1 WALLOWA VALLEY RANGER DIST FY2001 PROJECTS | | |

I certify that the above services were performed in FY2003 and that an invoice will not be submitted to BPA for payment by September 30, 2003.

All of the following criteria must be met before an accrual may be processed for unbilled contract performance:

1. There must have been actual contract performance (services rendered or goods received) in FY 2003 (October 1, 2002 through September 30, 2003).
2. The invoice will not be received by BPA by close of business on September 30, 2003.

Again, if either of the above criteria is not true, then an accrual should not be reported.

Since All the above conditions have been met, these expenditures should be accrued as FY2003 business.

Signed

Date:



Department of Energy
Bonneville Power Administration
P.O.Box 3621
Portland, Oregon 97208-3621

Environment, Fish and Wildlife

August 15, 2003

In reply refer to: KEWB-4

USDA FOREST SERVICE (LA GRANDE RANGER DISTRICT)
WALLOWA-WHITMAN NATL FOREST
3502 HWY 30
LA GRANDE OR 97850
Attn: OPAC

As part of our efforts to accurately account for and track the financial performance of fish & wildlife contracts, the Bonneville Power Administration (BPA) is required to report all contract performance that occurs within this fiscal year or earlier (before September 30, 2003), but will not be billed until October 1, 2003 or later. This reporting will assure that we accurately record expenses in the appropriate fiscal year, thus creating clarity between the work accomplished in FY 2003, with applicable expenses, and the work accomplished in FY 2004. This distinction is particularly important in light of BPA's need to closely manage the Fish and Wildlife Program within accrual limits, and the heightened standards for reporting of financial assets and liabilities recommended by our independent auditor, PriceWaterhouseCoopers.

To accurately capture FY 2003 Fish & Wildlife Program costs, BPA is requesting your assistance in identifying a detailed listing of all contract work and expenses that meet the following criteria. Note that **both** of the following criteria must be met before an accrual may be processed for unbilled contract performance:

1. There must have been actual contract performance (services rendered or goods received) in FY 2003 or earlier (prior to September 30, 2003).
2. The invoice for the contract performance in question will not be received by BPA before the close of business on September 30, 2003. The work will be invoiced in the first months of FY 2004.

Again, if either of the above criteria is not true, then an accrual should not be reported. Do not double count expenses by including costs in the accrual estimate that have already been billed to BPA or will be before Sept. 30th, or including expenses for work that takes place after Sept. 30. These costs will be invoiced and included in FY 2004.

In order to facilitate uniform reporting, please indicate the accrual estimate for each contract listed on the attached form. If you have a contract that meets the criteria listed above, but is not listed, please add it to the form. If separate invoices will be submitted for multiple performance periods on a contract, please provide an estimate for each individual invoice. For example, if you anticipate submitting an invoice for the month of August 2003 and an invoice for September 2003, list each of these performance periods and the corresponding estimate of the invoice amount. The performance period for an invoice is the period of time when the invoiced work was performed. Accurately indicating the performance period will allow BPA to match the accrual estimate to the actual invoice when it is submitted.

Please include in your accrual estimate all of the costs that you anticipate will be invoiced to BPA for work occurring before Sept. 30th, including appropriate indirect costs and any subcontractor costs. Please be as accurate as possible in making the accrual estimate. Failure to accurately capture year-end accruals will have a detrimental impact on the Fish & Wildlife program. Under-estimating the accrual amount could result in the necessity of using FY 2004 funds to pay for work accomplished in FY 2003. Over-estimating the accrual amount could result in improperly tying up FY 2003 funds for your project that could be used by other projects, undermining the overall program. Not reporting an estimate has the same effect as under-estimating the accrual. The accuracy of your best estimate of the accruals is extremely important, as our auditors (PriceWaterhouseCoopers) will be reviewing these estimates later in the fiscal year.

Remember that your year-end accrual estimate counts against your contract spending cap (Council defined spending limit). If you have a contract with the spending cap clause you will not be allowed to accrue greater than that allowed under the cap. If your contract does not yet have the spending cap clause, we are asking that you make every attempt to not exceed the Council defined spending limit. The Council defined spending limit is the amount used for the spending cap. Each of our F&W contractors contributes to ensuring the F&W Program does not exceed its overall cap of \$139 million. If you anticipate the year-end accrual will result in the spending cap (Council defined spending limit) being exceeded for your contract, please contact your BPA project manager/COTR immediately to resolve this issue.

Please return the completed and signed form to BPA, ATTN: KEWB-4/Accrual Estimates, by September 16, 2003. The form may be faxed to BPA at (503) 230-3049, however we request that the original form still be mailed to BPA. Your attention to detail and cooperation is essential and appreciated. Reports are available at the following location on the BPA website at to assist you in calculating your accrual estimate:

http://www.efw.bpa.gov/cgi-bin/FW/Info_For_Fish_Wildlife_Contractors.cgi

BPA is also considering comments regarding our draft Policy Manual for Fish and Wildlife contracts, available at the website shown above. Comments on the draft Manual are due by September 12. (The comment period has been extended to allow adequate time for comment.)

If you have questions, please contact Tracy Hursh at (503) 230-4532 or Bryan Crawford at (503) 230-5130.

Sincerely,

A handwritten signature in black ink, appearing to read "Scott R. Hampton", written over a horizontal line.

Scott R. Hampton
Manager, Finance, Budget and Information Technology

**Contract Accruals for Work Performed but Not Billed Through September 30, 2003
For Fish and Wildlife Contracts with the Bonneville Power Administration**

**USDA FOREST SERVICE (LA GRANDE RANGER DISTRICT)
WALLOWA-WHITMAN NATL FOREST
3502 HWY 30
LA GRANDE OR 97850
Attn: OPAC**

| Project Number COTR | Contract Number (Release) | Contract Title | Accrual Performance Period | Estimated Accrual Amount |
|------------------------|------------------------------|--|-------------------------------|--------------------------------|
| 199202601 WELCH | 00005151() | 2001-19 LITTLE CATHERINE AND LICK CREEK RESTORATION | | |
| 199202601 WELCH | 00005889() | 1992-26-1 LAGRANDE RANGER DISTRICT FY2001 PROJECTS | | |
| 199202601 WELCH | 00006205() | 2000-069-00 GRANDE RONDE R. BASIN - CULVERT REPLACEMENTS | | |
| 199202601 WELCH | 00006227() | 2000-063-00 MEADOW CREEK RIPARIAN PASTURE FENCING | | |
| 199202601 WELCH | 00006256() | 1999-079-00 BEAVER CREEK FISH PASSAGE | | |
| 199202601 WELCH | 00006258() | 1998-037-00 GRANDE RONDE MAINSTEM FISH HABITAT ENHANCEMENT | | |
| 199202601 WELCH | 00011200() | 1992-26-1 LA GRANDE RANGER DIST FY 02 PROJECTS | | |
| 199202601 WELCH | 00007541() | 1999-47 WET MEADOW INVENTORY AND ASSESSMENT | | |

I certify that the above services were performed in FY2003 and that an invoice will not be submitted to BPA for payment by September 30, 2003.

All of the following criteria must be met before an accrual may be processed for unbilled contract performance:

1. There must have been actual contract performance (services rendered or goods received) in FY 2003 (October 1, 2002 through September 30, 2003).
2. The invoice will not be received by BPA by close of business on September 30, 2003.

Again, if either of the above criteria is not true, then an accrual should not be reported.

Since All the above conditions have been met, these expenditures should be accrued as FY2003 business.

Signed

Date:



Department of Energy
Bonneville Power Administration
P.O.Box 3621
Portland, Oregon 97208-3621

Environment, Fish and Wildlife

August 15, 2003

In reply refer to: KEWB-4

USDA FOREST SERVICE (WIND RIVER WORK CENTER)
WIND RIVER DIV MT ADAMS RANGER
1262 HEMLOCK RD
CARSON WA 98610

As part of our efforts to accurately account for and track the financial performance of fish & wildlife contracts, the Bonneville Power Administration (BPA) is required to report all contract performance that occurs within this fiscal year or earlier (before September 30, 2003), but will not be billed until October 1, 2003 or later. This reporting will assure that we accurately record expenses in the appropriate fiscal year, thus creating clarity between the work accomplished in FY 2003, with applicable expenses, and the work accomplished in FY 2004. This distinction is particularly important in light of BPA's need to closely manage the Fish and Wildlife Program within accrual limits, and the heightened standards for reporting of financial assets and liabilities recommended by our independent auditor, PriceWaterhouseCoopers.

To accurately capture FY 2003 Fish & Wildlife Program costs, BPA is requesting your assistance in identifying a detailed listing of all contract work and expenses that meet the following criteria. Note that **both** of the following criteria must be met before an accrual may be processed for unbilled contract performance:

1. There must have been actual contract performance (services rendered or goods received) in FY 2003 or earlier (prior to September 30, 2003).
2. The invoice for the contract performance in question will not be received by BPA before the close of business on September 30, 2003. The work will be invoiced in the first months of FY 2004.

Again, if either of the above criteria is not true, then an accrual should not be reported. Do not double count expenses by including costs in the accrual estimate that have already been billed to BPA or will be before Sept. 30th, or including expenses for work that takes place after Sept. 30. These costs will be invoiced and included in FY 2004.

In order to facilitate uniform reporting, please indicate the accrual estimate for each contract listed on the attached form. If you have a contract that meets the criteria listed above, but is not listed, please add it to the form. If separate invoices will be submitted for multiple performance periods on a contract, please provide an estimate for each individual invoice. For example, if you anticipate submitting an invoice for the month of August 2003 and an invoice for September 2003, list each of these performance periods and the corresponding estimate of the invoice amount. The performance period for an invoice is the period of time when the invoiced work was performed. Accurately indicating the performance period will allow BPA to match the accrual estimate to the actual invoice when it is submitted.

Please include in your accrual estimate all of the costs that you anticipate will be invoiced to

BPA for work occurring before Sept. 30th, including appropriate indirect costs and any subcontractor costs. Please be as accurate as possible in making the accrual estimate. Failure to accurately capture year-end accruals will have a detrimental impact on the Fish & Wildlife program. Under-estimating the accrual amount could result in the necessity of using FY 2004 funds to pay for work accomplished in FY 2003. Over-estimating the accrual amount could result in improperly tying up FY 2003 funds for your project that could be used by other projects, undermining the overall program. Not reporting an estimate has the same effect as under-estimating the accrual. The accuracy of your best estimate of the accruals is extremely important, as our auditors (PriceWaterhouseCoopers) will be reviewing these estimates later in the fiscal year.

Remember that your year-end accrual estimate counts against your contract spending cap (Council defined spending limit). If you have a contract with the spending cap clause you will not be allowed to accrue greater than that allowed under the cap. If your contract does not yet have the spending cap clause, we are asking that you make every attempt to not exceed the Council defined spending limit. The Council defined spending limit is the amount used for the spending cap. Each of our F&W contractors contributes to ensuring the F&W Program does not exceed its overall cap of \$139 million. If you anticipate the year-end accrual will result in the spending cap (Council defined spending limit) being exceeded for your contract, please contact your BPA project manager/COTR immediately to resolve this issue.

Please return the completed and signed form to BPA, ATTN: KEWB-4/Accrual Estimates, by September 16, 2003. The form may be faxed to BPA at (503) 230-3049, however we request that the original form still be mailed to BPA. Your attention to detail and cooperation is essential and appreciated. Reports are available at the following location on the BPA website at to assist you in calculating your accrual estimate:

http://www.efw.bpa.gov/cgi-bin/FW/Info_For_Fish_Wildlife_Contractors.cgi

BPA is also considering comments regarding our draft Policy Manual for Fish and Wildlife contracts, available at the website shown above. Comments on the draft Manual are due by September 12. (The comment period has been extended to allow adequate time for comment.)

If you have questions, please contact Tracy Hursh at (503) 230-4532 or Bryan Crawford at (503) 230-5130.

Sincerely,

A handwritten signature in black ink, appearing to read "Scott R. Hampton", written over a horizontal line.

Scott R. Hampton
Manager, Finance, Budget and Information Technology

**Contract Accruals for Work Performed but Not Billed Through September 30, 2003
For Fish and Wildlife Contracts with the Bonneville Power Administration**

**USDA FOREST SERVICE (WIND RIVER WORK CENTER)
WIND RIVER DIV MT ADAMS RANGER
1262 HEMLOCK RD
CARSON WA 98610
Phone: (509) 427-3245**

| Project Number COTR | Contract Number (Release) | Contract Title | Accrual Performance Period | Estimated Accrual Amount |
|--------------------------------|--------------------------------------|---------------------------------|---------------------------------------|-------------------------------------|
| 199801900 BAUGHER | 00006033() | 1998-19-00 WIND RIVER WATERSHED | | |

I certify that the above services were performed in FY2003 and that an invoice will not be submitted to BPA for payment by September 30, 2003.

All of the following criteria must be met before an accrual may be processed for unbilled contract performance:

1. There must have been actual contract performance (services rendered or goods received) in FY 2003 (October 1, 2002 through September 30, 2003).
2. The invoice will not be received by BPA by close of business on September 30, 2003.

Again, if either of the above criteria is not true, then an accrual should not be reported.

Since All the above conditions have been met, these expenditures should be accrued as FY2003 business.

Signed

Date:



Department of Energy
Bonneville Power Administration
P.O.Box 3621
Portland, Oregon 97208-3621

Environment, Fish and Wildlife

August 15, 2003

In reply refer to: KEWB-4

USDA FOREST SERVICE (USFS ROCKY MNT RES ST)
ROCKY MT RESEARCH STATION
240 W PROSPECT
FORT COLLINS CO 80526-2098

As part of our efforts to accurately account for and track the financial performance of fish & wildlife contracts, the Bonneville Power Administration (BPA) is required to report all contract performance that occurs within this fiscal year or earlier (before September 30, 2003), but will not be billed until October 1, 2003 or later. This reporting will assure that we accurately record expenses in the appropriate fiscal year, thus creating clarity between the work accomplished in FY 2003, with applicable expenses, and the work accomplished in FY 2004. This distinction is particularly important in light of BPA's need to closely manage the Fish and Wildlife Program within accrual limits, and the heightened standards for reporting of financial assets and liabilities recommended by our independent auditor, PriceWaterhouseCoopers.

To accurately capture FY 2003 Fish & Wildlife Program costs, BPA is requesting your assistance in identifying a detailed listing of all contract work and expenses that meet the following criteria. Note that **both** of the following criteria must be met before an accrual may be processed for unbilled contract performance:

1. There must have been actual contract performance (services rendered or goods received) in FY 2003 or earlier (prior to September 30, 2003).
2. The invoice for the contract performance in question will not be received by BPA before the close of business on September 30, 2003. The work will be invoiced in the first months of FY 2004.

Again, if either of the above criteria is not true, then an accrual should not be reported. Do not double count expenses by including costs in the accrual estimate that have already been billed to BPA or will be before Sept. 30th, or including expenses for work that takes place after Sept. 30. These costs will be invoiced and included in FY 2004.

In order to facilitate uniform reporting, please indicate the accrual estimate for each contract listed on the attached form. If you have a contract that meets the criteria listed above, but is not listed, please add it to the form. If separate invoices will be submitted for multiple performance periods on a contract, please provide an estimate for each individual invoice. For example, if you anticipate submitting an invoice for the month of August 2003 and an invoice for September 2003, list each of these performance periods and the corresponding estimate of the invoice amount. The performance period for an invoice is the period of time when the invoiced work was performed. Accurately indicating the performance period will allow BPA to match the accrual estimate to the actual invoice when it is submitted.

Please include in your accrual estimate all of the costs that you anticipate will be invoiced to

BPA for work occurring before Sept. 30th, including appropriate indirect costs and any subcontractor costs. Please be as accurate as possible in making the accrual estimate. Failure to accurately capture year-end accruals will have a detrimental impact on the Fish & Wildlife program. Under-estimating the accrual amount could result in the necessity of using FY 2004 funds to pay for work accomplished in FY 2003. Over-estimating the accrual amount could result in improperly tying up FY 2003 funds for your project that could be used by other projects, undermining the overall program. Not reporting an estimate has the same effect as under-estimating the accrual. The accuracy of your best estimate of the accruals is extremely important, as our auditors (PriceWaterhouseCoopers) will be reviewing these estimates later in the fiscal year.

Remember that your year-end accrual estimate counts against your contract spending cap (Council defined spending limit). If you have a contract with the spending cap clause you will not be allowed to accrue greater than that allowed under the cap. If your contract does not yet have the spending cap clause, we are asking that you make every attempt to not exceed the Council defined spending limit. The Council defined spending limit is the amount used for the spending cap. Each of our F&W contractors contributes to ensuring the F&W Program does not exceed its overall cap of \$139 million. If you anticipate the year-end accrual will result in the spending cap (Council defined spending limit) being exceeded for your contract, please contact your BPA project manager/COTR immediately to resolve this issue.

Please return the completed and signed form to BPA, ATTN: KEWB-4/Accrual Estimates, by September 16, 2003. The form may be faxed to BPA at (503) 230-3049, however we request that the original form still be mailed to BPA. Your attention to detail and cooperation is essential and appreciated. Reports are available at the following location on the BPA website at to assist you in calculating your accrual estimate:

http://www.efw.bpa.gov/cgi-bin/FW/Info_For_Fish_Wildlife_Contractors.cgi

BPA is also considering comments regarding our draft Policy Manual for Fish and Wildlife contracts, available at the website shown above. Comments on the draft Manual are due by September 12. (The comment period has been extended to allow adequate time for comment.)

If you have questions, please contact Tracy Hursh at (503) 230-4532 or Bryan Crawford at (503) 230-5130.

Sincerely,

A handwritten signature in black ink, appearing to read "Scott R. Hampton", written over a horizontal line.

Scott R. Hampton
Manager, Finance, Budget and Information Technology

**Contract Accruals for Work Performed but Not Billed Through September 30, 2003
For Fish and Wildlife Contracts with the Bonneville Power Administration**

**USDA FOREST SERVICE (USFS ROCKY MNT RES ST)
ROCKY MT RESEARCH STATION
240 W PROSPECT
FORT COLLINS CO 80526-2098
Phone: (801) 586-5129**

| Project Number COTR | Contract Number (Release) | Contract Title | Accrual Performance Period | Estimated Accrual Amount |
|--------------------------------|--------------------------------------|---|---------------------------------------|---|
| 199902000 RALSTON | 00006466() | 99-20 SNAKE RIV CHINOOK SALMON - PERSISTENCE AND SPATIAL DYNAMICS | | |

I certify that the above services were performed in FY2003 and that an invoice will not be submitted to BPA for payment by September 30, 2003.

All of the following criteria must be met before an accrual may be processed for unbilled contract performance:

1. There must have been actual contract performance (services rendered or goods received) in FY 2003 (October 1, 2002 through September 30, 2003).
2. The invoice will not be received by BPA by close of business on September 30, 2003.

Again, if either of the above criteria is not true, then an accrual should not be reported.

Since All the above conditions have been met, these expenditures should be accrued as FY2003 business.

Signed

Date:



Department of Energy
Bonneville Power Administration
P.O.Box 3621
Portland, Oregon 97208-3621

Environment, Fish and Wildlife

August 15, 2003

In reply refer to: KEWB-4

USDA FOREST SERVICE (PENDLETON)
2517 SW HAILEY AVE
PENDLETON OR 97801

As part of our efforts to accurately account for and track the financial performance of fish & wildlife contracts, the Bonneville Power Administration (BPA) is required to report all contract performance that occurs within this fiscal year or earlier (before September 30, 2003), but will not be billed until October 1, 2003 or later. This reporting will assure that we accurately record expenses in the appropriate fiscal year, thus creating clarity between the work accomplished in FY 2003, with applicable expenses, and the work accomplished in FY 2004. This distinction is particularly important in light of BPA's need to closely manage the Fish and Wildlife Program within accrual limits, and the heightened standards for reporting of financial assets and liabilities recommended by our independent auditor, PriceWaterhouseCoopers.

To accurately capture FY 2003 Fish & Wildlife Program costs, BPA is requesting your assistance in identifying a detailed listing of all contract work and expenses that meet the following criteria. Note that **both** of the following criteria must be met before an accrual may be processed for unbilled contract performance:

1. There must have been actual contract performance (services rendered or goods received) in FY 2003 or earlier (prior to September 30, 2003).
2. The invoice for the contract performance in question will not be received by BPA before the close of business on September 30, 2003. The work will be invoiced in the first months of FY 2004.

Again, if either of the above criteria is not true, then an accrual should not be reported. Do not double count expenses by including costs in the accrual estimate that have already been billed to BPA or will be before Sept. 30th, or including expenses for work that takes place after Sept. 30. These costs will be invoiced and included in FY 2004.

In order to facilitate uniform reporting, please indicate the accrual estimate for each contract listed on the attached form. If you have a contract that meets the criteria listed above, but is not listed, please add it to the form. If separate invoices will be submitted for multiple performance periods on a contract, please provide an estimate for each individual invoice. For example, if you anticipate submitting an invoice for the month of August 2003 and an invoice for September 2003, list each of these performance periods and the corresponding estimate of the invoice amount. The performance period for an invoice is the period of time when the invoiced work was performed. Accurately indicating the performance period will allow BPA to match the accrual estimate to the actual invoice when it is submitted.

Please include in your accrual estimate all of the costs that you anticipate will be invoiced to

BPA for work occurring before Sept. 30th, including appropriate indirect costs and any subcontractor costs. Please be as accurate as possible in making the accrual estimate. Failure to accurately capture year-end accruals will have a detrimental impact on the Fish & Wildlife program. Under-estimating the accrual amount could result in the necessity of using FY 2004 funds to pay for work accomplished in FY 2003. Over-estimating the accrual amount could result in improperly tying up FY 2003 funds for your project that could be used by other projects, undermining the overall program. Not reporting an estimate has the same effect as under-estimating the accrual. The accuracy of your best estimate of the accruals is extremely important, as our auditors (PriceWaterhouseCoopers) will be reviewing these estimates later in the fiscal year.

Remember that your year-end accrual estimate counts against your contract spending cap (Council defined spending limit). If you have a contract with the spending cap clause you will not be allowed to accrue greater than that allowed under the cap. If your contract does not yet have the spending cap clause, we are asking that you make every attempt to not exceed the Council defined spending limit. The Council defined spending limit is the amount used for the spending cap. Each of our F&W contractors contributes to ensuring the F&W Program does not exceed its overall cap of \$139 million. If you anticipate the year-end accrual will result in the spending cap (Council defined spending limit) being exceeded for your contract, please contact your BPA project manager/COTR immediately to resolve this issue.

Please return the completed and signed form to BPA, ATTN: KEWB-4/Accrual Estimates, by September 16, 2003. The form may be faxed to BPA at (503) 230-3049, however we request that the original form still be mailed to BPA. Your attention to detail and cooperation is essential and appreciated. Reports are available at the following location on the BPA website at to assist you in calculating your accrual estimate:

http://www.efw.bpa.gov/cgi-bin/FW/Info_For_Fish_Wildlife_Contractors.cgi

BPA is also considering comments regarding our draft Policy Manual for Fish and Wildlife contracts, available at the website shown above. Comments on the draft Manual are due by September 12. (The comment period has been extended to allow adequate time for comment.)

If you have questions, please contact Tracy Hursh at (503) 230-4532 or Bryan Crawford at (503) 230-5130.

Sincerely,

A handwritten signature in black ink, appearing to read "Scott R. Hampton", written over a horizontal line.

Scott R. Hampton
Manager, Finance, Budget and Information Technology

**Contract Accruals for Work Performed but Not Billed Through September 30, 2003
For Fish and Wildlife Contracts with the Bonneville Power Administration**

**USDA FOREST SERVICE (PENDLETON)
2517 SW HAILEY AVE
PENDLETON OR 97801**

| Project Number COTR | Contract Number (Release) | Contract Title | Accrual Performance Period | Estimated Accrual Amount |
|--------------------------------|--------------------------------------|--|---------------------------------------|-------------------------------------|
| 199401805 WELCH | 00005209() | 2000-047-00 GIS MAPPING - ASOTIN CREEK WATERSHED | | |

I certify that the above services were performed in FY2003 and that an invoice will not be submitted to BPA for payment by September 30, 2003.

All of the following criteria must be met before an accrual may be processed for unbilled contract performance:

1. There must have been actual contract performance (services rendered or goods received) in FY 2003 (October 1, 2002 through September 30, 2003).
2. The invoice will not be received by BPA by close of business on September 30, 2003.

Again, if either of the above criteria is not true, then an accrual should not be reported.

Since All the above conditions have been met, these expenditures should be accrued as FY2003 business.

Signed

Date:



Department of Energy
Bonneville Power Administration
P.O.Box 3621
Portland, Oregon 97208-3621

Environment, Fish and Wildlife

August 15, 2003

In reply refer to: KEWB-4

USDA FOREST SERVICE (WALLOWA-WHITMAN NATL FST)
WALLOWA-WHITMAN NATL FOREST
1550 DEWEY AVE
PO BOX 907
BAKER OR 97814

As part of our efforts to accurately account for and track the financial performance of fish & wildlife contracts, the Bonneville Power Administration (BPA) is required to report all contract performance that occurs within this fiscal year or earlier (before September 30, 2003), but will not be billed until October 1, 2003 or later. This reporting will assure that we accurately record expenses in the appropriate fiscal year, thus creating clarity between the work accomplished in FY 2003, with applicable expenses, and the work accomplished in FY 2004. This distinction is particularly important in light of BPA's need to closely manage the Fish and Wildlife Program within accrual limits, and the heightened standards for reporting of financial assets and liabilities recommended by our independent auditor, PriceWaterhouseCoopers.

To accurately capture FY 2003 Fish & Wildlife Program costs, BPA is requesting your assistance in identifying a detailed listing of all contract work and expenses that meet the following criteria. Note that **both** of the following criteria must be met before an accrual may be processed for unbilled contract performance:

1. There must have been actual contract performance (services rendered or goods received) in FY 2003 or earlier (prior to September 30, 2003).
2. The invoice for the contract performance in question will not be received by BPA before the close of business on September 30, 2003. The work will be invoiced in the first months of FY 2004.

Again, if either of the above criteria is not true, then an accrual should not be reported. Do not double count expenses by including costs in the accrual estimate that have already been billed to BPA or will be before Sept. 30th, or including expenses for work that takes place after Sept. 30. These costs will be invoiced and included in FY 2004.

In order to facilitate uniform reporting, please indicate the accrual estimate for each contract listed on the attached form. If you have a contract that meets the criteria listed above, but is not listed, please add it to the form. If separate invoices will be submitted for multiple performance periods on a contract, please provide an estimate for each individual invoice. For example, if you anticipate submitting an invoice for the month of August 2003 and an invoice for September 2003, list each of these performance periods and the corresponding estimate of the invoice amount. The performance period for an invoice is the period of time when the invoiced work was performed. Accurately indicating the performance period will allow BPA to match the accrual estimate to the actual invoice when it is submitted.

Please include in your accrual estimate all of the costs that you anticipate will be invoiced to BPA for work occurring before Sept. 30th, including appropriate indirect costs and any subcontractor costs. Please be as accurate as possible in making the accrual estimate. Failure to accurately capture year-end accruals will have a detrimental impact on the Fish & Wildlife program. Under-estimating the accrual amount could result in the necessity of using FY 2004 funds to pay for work accomplished in FY 2003. Over-estimating the accrual amount could result in improperly tying up FY 2003 funds for your project that could be used by other projects, undermining the overall program. Not reporting an estimate has the same effect as under-estimating the accrual. The accuracy of your best estimate of the accruals is extremely important, as our auditors (PriceWaterhouseCoopers) will be reviewing these estimates later in the fiscal year.

Remember that your year-end accrual estimate counts against your contract spending cap (Council defined spending limit). If you have a contract with the spending cap clause you will not be allowed to accrue greater than that allowed under the cap. If your contract does not yet have the spending cap clause, we are asking that you make every attempt to not exceed the Council defined spending limit. The Council defined spending limit is the amount used for the spending cap. Each of our F&W contractors contributes to ensuring the F&W Program does not exceed its overall cap of \$139 million. If you anticipate the year-end accrual will result in the spending cap (Council defined spending limit) being exceeded for your contract, please contact your BPA project manager/COTR immediately to resolve this issue.

Please return the completed and signed form to BPA, ATTN: KEWB-4/Accrual Estimates, by September 16, 2003. The form may be faxed to BPA at (503) 230-3049, however we request that the original form still be mailed to BPA. Your attention to detail and cooperation is essential and appreciated. Reports are available at the following location on the BPA website at to assist you in calculating your accrual estimate:

http://www.efw.bpa.gov/cgi-bin/FW/Info_For_Fish_Wildlife_Contractors.cgi

BPA is also considering comments regarding our draft Policy Manual for Fish and Wildlife contracts, available at the website shown above. Comments on the draft Manual are due by September 12. (The comment period has been extended to allow adequate time for comment.)

If you have questions, please contact Tracy Hursh at (503) 230-4532 or Bryan Crawford at (503) 230-5130.

Sincerely,

A handwritten signature in black ink, appearing to read "Scott R. Hampton", written over a horizontal line.

Scott R. Hampton
Manager, Finance, Budget and Information Technology

**Contract Accruals for Work Performed but Not Billed Through September 30, 2003
For Fish and Wildlife Contracts with the Bonneville Power Administration**

**USDA FOREST SERVICE (WALLOWA-WHITMAN NATL FST)
WALLOWA-WHITMAN NATL FOREST
1550 DEWEY AVE
PO BOX 907
BAKER OR 97814**

| Project Number COTR | Contract Number (Release) | Contract Title | Accrual Performance Period | Estimated Accrual Amount |
|------------------------|------------------------------|--|-------------------------------|-----------------------------|
| 199202601 WELCH | 00006249() | 2000-061-00 UPPER WILDCAT & JOSEPH CREEK WATERSHED IMPROVEMENT | | |
| 199202601 WELCH | 00006250() | 1999-058-00 UPPER GRANDE RONDE & CATHERINE CREEK WATERSHED REST. | | |

I certify that the above services were performed in FY2003 and that an invoice will not be submitted to BPA for payment by September 30, 2003.

All of the following criteria must be met before an accrual may be processed for unbilled contract performance:

1. There must have been actual contract performance (services rendered or goods received) in FY 2003 (October 1, 2002 through September 30, 2003).
2. The invoice will not be received by BPA by close of business on September 30, 2003.

Again, if either of the above criteria is not true, then an accrual should not be reported.

Since All the above conditions have been met, these expenditures should be accrued as FY2003 business.

Signed

Date:



Department of Energy
Bonneville Power Administration
P.O.Box 3621
Portland, Oregon 97208-3621

Environment, Fish and Wildlife

August 15, 2003

In reply refer to: KEWB-4

USDA FOREST SERVICE (HOOD RIVER)
902 WASCO AVE
HOOD RIVER OR 97031

As part of our efforts to accurately account for and track the financial performance of fish & wildlife contracts, the Bonneville Power Administration (BPA) is required to report all contract performance that occurs within this fiscal year or earlier (before September 30, 2003), but will not be billed until October 1, 2003 or later. This reporting will assure that we accurately record expenses in the appropriate fiscal year, thus creating clarity between the work accomplished in FY 2003, with applicable expenses, and the work accomplished in FY 2004. This distinction is particularly important in light of BPA's need to closely manage the Fish and Wildlife Program within accrual limits, and the heightened standards for reporting of financial assets and liabilities recommended by our independent auditor, PriceWaterhouseCoopers.

To accurately capture FY 2003 Fish & Wildlife Program costs, BPA is requesting your assistance in identifying a detailed listing of all contract work and expenses that meet the following criteria. Note that **both** of the following criteria must be met before an accrual may be processed for unbilled contract performance:

1. There must have been actual contract performance (services rendered or goods received) in FY 2003 or earlier (prior to September 30, 2003).
2. The invoice for the contract performance in question will not be received by BPA before the close of business on September 30, 2003. The work will be invoiced in the first months of FY 2004.

Again, if either of the above criteria is not true, then an accrual should not be reported. Do not double count expenses by including costs in the accrual estimate that have already been billed to BPA or will be before Sept. 30th, or including expenses for work that takes place after Sept. 30. These costs will be invoiced and included in FY 2004.

In order to facilitate uniform reporting, please indicate the accrual estimate for each contract listed on the attached form. If you have a contract that meets the criteria listed above, but is not listed, please add it to the form. If separate invoices will be submitted for multiple performance periods on a contract, please provide an estimate for each individual invoice. For example, if you anticipate submitting an invoice for the month of August 2003 and an invoice for September 2003, list each of these performance periods and the corresponding estimate of the invoice amount. The performance period for an invoice is the period of time when the invoiced work was performed. Accurately indicating the performance period will allow BPA to match the accrual estimate to the actual invoice when it is submitted.

Please include in your accrual estimate all of the costs that you anticipate will be invoiced to

BPA for work occurring before Sept. 30th, including appropriate indirect costs and any subcontractor costs. Please be as accurate as possible in making the accrual estimate. Failure to accurately capture year-end accruals will have a detrimental impact on the Fish & Wildlife program. Under-estimating the accrual amount could result in the necessity of using FY 2004 funds to pay for work accomplished in FY 2003. Over-estimating the accrual amount could result in improperly tying up FY 2003 funds for your project that could be used by other projects, undermining the overall program. Not reporting an estimate has the same effect as under-estimating the accrual. The accuracy of your best estimate of the accruals is extremely important, as our auditors (PriceWaterhouseCoopers) will be reviewing these estimates later in the fiscal year.

Remember that your year-end accrual estimate counts against your contract spending cap (Council defined spending limit). If you have a contract with the spending cap clause you will not be allowed to accrue greater than that allowed under the cap. If your contract does not yet have the spending cap clause, we are asking that you make every attempt to not exceed the Council defined spending limit. The Council defined spending limit is the amount used for the spending cap. Each of our F&W contractors contributes to ensuring the F&W Program does not exceed its overall cap of \$139 million. If you anticipate the year-end accrual will result in the spending cap (Council defined spending limit) being exceeded for your contract, please contact your BPA project manager/COTR immediately to resolve this issue.

Please return the completed and signed form to BPA, ATTN: KEWB-4/Accrual Estimates, by September 16, 2003. The form may be faxed to BPA at (503) 230-3049, however we request that the original form still be mailed to BPA. Your attention to detail and cooperation is essential and appreciated. Reports are available at the following location on the BPA website at to assist you in calculating your accrual estimate:

http://www.efw.bpa.gov/cgi-bin/FW/Info_For_Fish_Wildlife_Contractors.cgi

BPA is also considering comments regarding our draft Policy Manual for Fish and Wildlife contracts, available at the website shown above. Comments on the draft Manual are due by September 12. (The comment period has been extended to allow adequate time for comment.)

If you have questions, please contact Tracy Hursh at (503) 230-4532 or Bryan Crawford at (503) 230-5130.

Sincerely,

A handwritten signature in black ink, appearing to read "Scott R. Hampton", written over a horizontal line.

Scott R. Hampton
Manager, Finance, Budget and Information Technology

**Contract Accruals for Work Performed but Not Billed Through September 30, 2003
For Fish and Wildlife Contracts with the Bonneville Power Administration**

**USDA FOREST SERVICE (HOOD RIVER)
902 WASCO AVE
HOOD RIVER OR 97031**

| Project Number COTR | Contract Number (Release) | Contract Title | Accrual Performance Period | Estimated Accrual Amount |
|--------------------------------|--------------------------------------|---|---------------------------------------|-------------------------------------|
| 199902500 MORSE | 00005685() | 1999-25 SANDY RIVER DELTA HABITAT RESTORATION | | |

I certify that the above services were performed in FY2003 and that an invoice will not be submitted to BPA for payment by September 30, 2003.

All of the following criteria must be met before an accrual may be processed for unbilled contract performance:

1. There must have been actual contract performance (services rendered or goods received) in FY 2003 (October 1, 2002 through September 30, 2003).
2. The invoice will not be received by BPA by close of business on September 30, 2003.

Again, if either of the above criteria is not true, then an accrual should not be reported.

Since All the above conditions have been met, these expenditures should be accrued as FY2003 business.

Signed

Date:



Department of Energy
Bonneville Power Administration
P.O.Box 3621
Portland, Oregon 97208-3621

Environment, Fish and Wildlife

August 15, 2003

In reply refer to: KEWB-4

USDA FOREST SERVICE (NEZ PERCE NATIONAL)
RT 2 BOX 475
GRANGEVILLE ID 83530

As part of our efforts to accurately account for and track the financial performance of fish & wildlife contracts, the Bonneville Power Administration (BPA) is required to report all contract performance that occurs within this fiscal year or earlier (before September 30, 2003), but will not be billed until October 1, 2003 or later. This reporting will assure that we accurately record expenses in the appropriate fiscal year, thus creating clarity between the work accomplished in FY 2003, with applicable expenses, and the work accomplished in FY 2004. This distinction is particularly important in light of BPA's need to closely manage the Fish and Wildlife Program within accrual limits, and the heightened standards for reporting of financial assets and liabilities recommended by our independent auditor, PriceWaterhouseCoopers.

To accurately capture FY 2003 Fish & Wildlife Program costs, BPA is requesting your assistance in identifying a detailed listing of all contract work and expenses that meet the following criteria. Note that **both** of the following criteria must be met before an accrual may be processed for unbilled contract performance:

1. There must have been actual contract performance (services rendered or goods received) in FY 2003 or earlier (prior to September 30, 2003).
2. The invoice for the contract performance in question will not be received by BPA before the close of business on September 30, 2003. The work will be invoiced in the first months of FY 2004.

Again, if either of the above criteria is not true, then an accrual should not be reported. Do not double count expenses by including costs in the accrual estimate that have already been billed to BPA or will be before Sept. 30th, or including expenses for work that takes place after Sept. 30. These costs will be invoiced and included in FY 2004.

In order to facilitate uniform reporting, please indicate the accrual estimate for each contract listed on the attached form. If you have a contract that meets the criteria listed above, but is not listed, please add it to the form. If separate invoices will be submitted for multiple performance periods on a contract, please provide an estimate for each individual invoice. For example, if you anticipate submitting an invoice for the month of August 2003 and an invoice for September 2003, list each of these performance periods and the corresponding estimate of the invoice amount. The performance period for an invoice is the period of time when the invoiced work was performed. Accurately indicating the performance period will allow BPA to match the accrual estimate to the actual invoice when it is submitted.

Please include in your accrual estimate all of the costs that you anticipate will be invoiced to

BPA for work occurring before Sept. 30th, including appropriate indirect costs and any subcontractor costs. Please be as accurate as possible in making the accrual estimate. Failure to accurately capture year-end accruals will have a detrimental impact on the Fish & Wildlife program. Under-estimating the accrual amount could result in the necessity of using FY 2004 funds to pay for work accomplished in FY 2003. Over-estimating the accrual amount could result in improperly tying up FY 2003 funds for your project that could be used by other projects, undermining the overall program. Not reporting an estimate has the same effect as under-estimating the accrual. The accuracy of your best estimate of the accruals is extremely important, as our auditors (PriceWaterhouseCoopers) will be reviewing these estimates later in the fiscal year.

Remember that your year-end accrual estimate counts against your contract spending cap (Council defined spending limit). If you have a contract with the spending cap clause you will not be allowed to accrue greater than that allowed under the cap. If your contract does not yet have the spending cap clause, we are asking that you make every attempt to not exceed the Council defined spending limit. The Council defined spending limit is the amount used for the spending cap. Each of our F&W contractors contributes to ensuring the F&W Program does not exceed its overall cap of \$139 million. If you anticipate the year-end accrual will result in the spending cap (Council defined spending limit) being exceeded for your contract, please contact your BPA project manager/COTR immediately to resolve this issue.

Please return the completed and signed form to BPA, ATTN: KEWB-4/Accrual Estimates, by September 16, 2003. The form may be faxed to BPA at (503) 230-3049, however we request that the original form still be mailed to BPA. Your attention to detail and cooperation is essential and appreciated. Reports are available at the following location on the BPA website at to assist you in calculating your accrual estimate:

http://www.efw.bpa.gov/cgi-bin/FW/Info_For_Fish_Wildlife_Contractors.cgi

BPA is also considering comments regarding our draft Policy Manual for Fish and Wildlife contracts, available at the website shown above. Comments on the draft Manual are due by September 12. (The comment period has been extended to allow adequate time for comment.)

If you have questions, please contact Tracy Hursh at (503) 230-4532 or Bryan Crawford at (503) 230-5130.

Sincerely,

A handwritten signature in black ink, appearing to read "Scott R. Hampton", written over a horizontal line.

Scott R. Hampton
Manager, Finance, Budget and Information Technology

**Contract Accruals for Work Performed but Not Billed Through September 30, 2003
For Fish and Wildlife Contracts with the Bonneville Power Administration**

**USDA FOREST SERVICE (NEZ PERCE NATIONAL)
RT 2 BOX 475
GRANGEVILLE ID 83530**

| Project Number COTR | Contract Number (Release) | Contract Title | Accrual Performance Period | Estimated Accrual Amount |
|--------------------------------|--------------------------------------|--------------------------------|---------------------------------------|-------------------------------------|
| 199303600 KEEN | 00006491() | 1993-036-00 HAYSFORK GLORYHOLE | | |

I certify that the above services were performed in FY2003 and that an invoice will not be submitted to BPA for payment by September 30, 2003.

All of the following criteria must be met before an accrual may be processed for unbilled contract performance:

1. There must have been actual contract performance (services rendered or goods received) in FY 2003 (October 1, 2002 through September 30, 2003).
2. The invoice will not be received by BPA by close of business on September 30, 2003.

Again, if either of the above criteria is not true, then an accrual should not be reported.

Since All the above conditions have been met, these expenditures should be accrued as FY2003 business.

Signed

Date:



Department of Energy
Bonneville Power Administration
P.O.Box 3621
Portland, Oregon 97208-3621

Environment, Fish and Wildlife

August 15, 2003

In reply refer to: KEWB-4

USDA FOREST SERVICE (SWEET HOME)
3225 HIGHWAY 20
SWEET HOME OR 97386

As part of our efforts to accurately account for and track the financial performance of fish & wildlife contracts, the Bonneville Power Administration (BPA) is required to report all contract performance that occurs within this fiscal year or earlier (before September 30, 2003), but will not be billed until October 1, 2003 or later. This reporting will assure that we accurately record expenses in the appropriate fiscal year, thus creating clarity between the work accomplished in FY 2003, with applicable expenses, and the work accomplished in FY 2004. This distinction is particularly important in light of BPA's need to closely manage the Fish and Wildlife Program within accrual limits, and the heightened standards for reporting of financial assets and liabilities recommended by our independent auditor, PriceWaterhouseCoopers.

To accurately capture FY 2003 Fish & Wildlife Program costs, BPA is requesting your assistance in identifying a detailed listing of all contract work and expenses that meet the following criteria. Note that **both** of the following criteria must be met before an accrual may be processed for unbilled contract performance:

1. There must have been actual contract performance (services rendered or goods received) in FY 2003 or earlier (prior to September 30, 2003).
2. The invoice for the contract performance in question will not be received by BPA before the close of business on September 30, 2003. The work will be invoiced in the first months of FY 2004.

Again, if either of the above criteria is not true, then an accrual should not be reported. Do not double count expenses by including costs in the accrual estimate that have already been billed to BPA or will be before Sept. 30th, or including expenses for work that takes place after Sept. 30. These costs will be invoiced and included in FY 2004.

In order to facilitate uniform reporting, please indicate the accrual estimate for each contract listed on the attached form. If you have a contract that meets the criteria listed above, but is not listed, please add it to the form. If separate invoices will be submitted for multiple performance periods on a contract, please provide an estimate for each individual invoice. For example, if you anticipate submitting an invoice for the month of August 2003 and an invoice for September 2003, list each of these performance periods and the corresponding estimate of the invoice amount. The performance period for an invoice is the period of time when the invoiced work was performed. Accurately indicating the performance period will allow BPA to match the accrual estimate to the actual invoice when it is submitted.

Please include in your accrual estimate all of the costs that you anticipate will be invoiced to

BPA for work occurring before Sept. 30th, including appropriate indirect costs and any subcontractor costs. Please be as accurate as possible in making the accrual estimate. Failure to accurately capture year-end accruals will have a detrimental impact on the Fish & Wildlife program. Under-estimating the accrual amount could result in the necessity of using FY 2004 funds to pay for work accomplished in FY 2003. Over-estimating the accrual amount could result in improperly tying up FY 2003 funds for your project that could be used by other projects, undermining the overall program. Not reporting an estimate has the same effect as under-estimating the accrual. The accuracy of your best estimate of the accruals is extremely important, as our auditors (PriceWaterhouseCoopers) will be reviewing these estimates later in the fiscal year.

Remember that your year-end accrual estimate counts against your contract spending cap (Council defined spending limit). If you have a contract with the spending cap clause you will not be allowed to accrue greater than that allowed under the cap. If your contract does not yet have the spending cap clause, we are asking that you make every attempt to not exceed the Council defined spending limit. The Council defined spending limit is the amount used for the spending cap. Each of our F&W contractors contributes to ensuring the F&W Program does not exceed its overall cap of \$139 million. If you anticipate the year-end accrual will result in the spending cap (Council defined spending limit) being exceeded for your contract, please contact your BPA project manager/COTR immediately to resolve this issue.

Please return the completed and signed form to BPA, ATTN: KEWB-4/Accrual Estimates, by September 16, 2003. The form may be faxed to BPA at (503) 230-3049, however we request that the original form still be mailed to BPA. Your attention to detail and cooperation is essential and appreciated. Reports are available at the following location on the BPA website at to assist you in calculating your accrual estimate:

http://www.efw.bpa.gov/cgi-bin/FW/Info_For_Fish_Wildlife_Contractors.cgi

BPA is also considering comments regarding our draft Policy Manual for Fish and Wildlife contracts, available at the website shown above. Comments on the draft Manual are due by September 12. (The comment period has been extended to allow adequate time for comment.)

If you have questions, please contact Tracy Hursh at (503) 230-4532 or Bryan Crawford at (503) 230-5130.

Sincerely,

A handwritten signature in black ink, appearing to read "Scott R. Hampton", written over a horizontal line.

Scott R. Hampton
Manager, Finance, Budget and Information Technology

**Contract Accruals for Work Performed but Not Billed Through September 30, 2003
For Fish and Wildlife Contracts with the Bonneville Power Administration**

**USDA FOREST SERVICE (SWEET HOME)
3225 HIGHWAY 20
SWEET HOME OR 97386**

| Project Number COTR | Contract Number (Release) | Contract Title | Accrual Performance Period | Estimated Accrual Amount |
|--------------------------------|--------------------------------------|--------------------------------|---------------------------------------|-------------------------------------|
| 200103600 SKIDMORE | 00007540() | 2001-36 AMES CREEK RESTORATION | | |

I certify that the above services were performed in FY2003 and that an invoice will not be submitted to BPA for payment by September 30, 2003.

All of the following criteria must be met before an accrual may be processed for unbilled contract performance:

1. There must have been actual contract performance (services rendered or goods received) in FY 2003 (October 1, 2002 through September 30, 2003).
2. The invoice will not be received by BPA by close of business on September 30, 2003.

Again, if either of the above criteria is not true, then an accrual should not be reported.

Since All the above conditions have been met, these expenditures should be accrued as FY2003 business.

Signed

Date:



Department of Energy
Bonneville Power Administration
P.O.Box 3621
Portland, Oregon 97208-3621

Environment, Fish and Wildlife

August 15, 2003

In reply refer to: KEWB-4

USDA FOREST SERVICE (FORT COLLINS)
240 W PROSPECT RD
FORT COLLINS CO 80526-2098
Attn: JUDY PERRY

As part of our efforts to accurately account for and track the financial performance of fish & wildlife contracts, the Bonneville Power Administration (BPA) is required to report all contract performance that occurs within this fiscal year or earlier (before September 30, 2003), but will not be billed until October 1, 2003 or later. This reporting will assure that we accurately record expenses in the appropriate fiscal year, thus creating clarity between the work accomplished in FY 2003, with applicable expenses, and the work accomplished in FY 2004. This distinction is particularly important in light of BPA's need to closely manage the Fish and Wildlife Program within accrual limits, and the heightened standards for reporting of financial assets and liabilities recommended by our independent auditor, PriceWaterhouseCoopers.

To accurately capture FY 2003 Fish & Wildlife Program costs, BPA is requesting your assistance in identifying a detailed listing of all contract work and expenses that meet the following criteria. Note that **both** of the following criteria must be met before an accrual may be processed for unbilled contract performance:

1. There must have been actual contract performance (services rendered or goods received) in FY 2003 or earlier (prior to September 30, 2003).
2. The invoice for the contract performance in question will not be received by BPA before the close of business on September 30, 2003. The work will be invoiced in the first months of FY 2004.

Again, if either of the above criteria is not true, then an accrual should not be reported. Do not double count expenses by including costs in the accrual estimate that have already been billed to BPA or will be before Sept. 30th, or including expenses for work that takes place after Sept. 30. These costs will be invoiced and included in FY 2004.

In order to facilitate uniform reporting, please indicate the accrual estimate for each contract listed on the attached form. If you have a contract that meets the criteria listed above, but is not listed, please add it to the form. If separate invoices will be submitted for multiple performance periods on a contract, please provide an estimate for each individual invoice. For example, if you anticipate submitting an invoice for the month of August 2003 and an invoice for September 2003, list each of these performance periods and the corresponding estimate of the invoice amount. The performance period for an invoice is the period of time when the invoiced work was performed. Accurately indicating the performance period will allow BPA to match the accrual estimate to the actual invoice when it is submitted.

Please include in your accrual estimate all of the costs that you anticipate will be invoiced to

BPA for work occurring before Sept. 30th, including appropriate indirect costs and any subcontractor costs. Please be as accurate as possible in making the accrual estimate. Failure to accurately capture year-end accruals will have a detrimental impact on the Fish & Wildlife program. Under-estimating the accrual amount could result in the necessity of using FY 2004 funds to pay for work accomplished in FY 2003. Over-estimating the accrual amount could result in improperly tying up FY 2003 funds for your project that could be used by other projects, undermining the overall program. Not reporting an estimate has the same effect as under-estimating the accrual. The accuracy of your best estimate of the accruals is extremely important, as our auditors (PriceWaterhouseCoopers) will be reviewing these estimates later in the fiscal year.

Remember that your year-end accrual estimate counts against your contract spending cap (Council defined spending limit). If you have a contract with the spending cap clause you will not be allowed to accrue greater than that allowed under the cap. If your contract does not yet have the spending cap clause, we are asking that you make every attempt to not exceed the Council defined spending limit. The Council defined spending limit is the amount used for the spending cap. Each of our F&W contractors contributes to ensuring the F&W Program does not exceed its overall cap of \$139 million. If you anticipate the year-end accrual will result in the spending cap (Council defined spending limit) being exceeded for your contract, please contact your BPA project manager/COTR immediately to resolve this issue.

Please return the completed and signed form to BPA, ATTN: KEWB-4/Accrual Estimates, by September 16, 2003. The form may be faxed to BPA at (503) 230-3049, however we request that the original form still be mailed to BPA. Your attention to detail and cooperation is essential and appreciated. Reports are available at the following location on the BPA website at to assist you in calculating your accrual estimate:

http://www.efw.bpa.gov/cgi-bin/FW/Info_For_Fish_Wildlife_Contractors.cgi

BPA is also considering comments regarding our draft Policy Manual for Fish and Wildlife contracts, available at the website shown above. Comments on the draft Manual are due by September 12. (The comment period has been extended to allow adequate time for comment.)

If you have questions, please contact Tracy Hursh at (503) 230-4532 or Bryan Crawford at (503) 230-5130.

Sincerely,

A handwritten signature in black ink, appearing to read "Scott R. Hampton", written over a horizontal line.

Scott R. Hampton
Manager, Finance, Budget and Information Technology

**Contract Accruals for Work Performed but Not Billed Through September 30, 2003
For Fish and Wildlife Contracts with the Bonneville Power Administration**

**USDA FOREST SERVICE (FORT COLLINS)
240 W PROSPECT RD
FORT COLLINS CO 80526-2098
Attn: JUDY PERRY**

Phone: (970) 498-2514

| Project Number COTR | Contract Number (Release) | Contract Title | Accrual Performance Period | Estimated Accrual Amount |
|--------------------------------|--------------------------------------|--|---------------------------------------|---|
| 200204900 RALSTON | 00010762() | 2002-49 EVAL FACT INFLU BIAS & PRECISION OF CHIN SAL REDD COUNTS | | |

I certify that the above services were performed in FY2003 and that an invoice will not be submitted to BPA for payment by September 30, 2003.

All of the following criteria must be met before an accrual may be processed for unbilled contract performance:

1. There must have been actual contract performance (services rendered or goods received) in FY 2003 (October 1, 2002 through September 30, 2003).
2. The invoice will not be received by BPA by close of business on September 30, 2003.

Again, if either of the above criteria is not true, then an accrual should not be reported.

Since All the above conditions have been met, these expenditures should be accrued as FY2003 business.

Signed

Date:



Department of Energy
Bonneville Power Administration
P.O.Box 3621
Portland, Oregon 97208-3621

Environment, Fish and Wildlife

August 15, 2003

In reply refer to: KEWB-4

USDA FOREST SERVICE (ACQUISITION MGMT-ZAP)
BLUE MTN FOREST
ACQUISITION MGMT-ZAP
PO BOX 909
JOHN DAY OR 97845
Attn: LOUIS PROVENCHER

As part of our efforts to accurately account for and track the financial performance of fish & wildlife contracts, the Bonneville Power Administration (BPA) is required to report all contract performance that occurs within this fiscal year or earlier (before September 30, 2003), but will not be billed until October 1, 2003 or later. This reporting will assure that we accurately record expenses in the appropriate fiscal year, thus creating clarity between the work accomplished in FY 2003, with applicable expenses, and the work accomplished in FY 2004. This distinction is particularly important in light of BPA's need to closely manage the Fish and Wildlife Program within accrual limits, and the heightened standards for reporting of financial assets and liabilities recommended by our independent auditor, PriceWaterhouseCoopers.

To accurately capture FY 2003 Fish & Wildlife Program costs, BPA is requesting your assistance in identifying a detailed listing of all contract work and expenses that meet the following criteria. Note that **both** of the following criteria must be met before an accrual may be processed for unbilled contract performance:

1. There must have been actual contract performance (services rendered or goods received) in FY 2003 or earlier (prior to September 30, 2003).
2. The invoice for the contract performance in question will not be received by BPA before the close of business on September 30, 2003. The work will be invoiced in the first months of FY 2004.

Again, if either of the above criteria is not true, then an accrual should not be reported. Do not double count expenses by including costs in the accrual estimate that have already been billed to BPA or will be before Sept. 30th, or including expenses for work that takes place after Sept. 30. These costs will be invoiced and included in FY 2004.

In order to facilitate uniform reporting, please indicate the accrual estimate for each contract listed on the attached form. If you have a contract that meets the criteria listed above, but is not listed, please add it to the form. If separate invoices will be submitted for multiple performance periods on a contract, please provide an estimate for each individual invoice. For example, if you anticipate submitting an invoice for the month of August 2003 and an invoice for September 2003, list each of these performance periods and the corresponding estimate of the invoice amount. The performance period for an invoice is the period of time when the invoiced work was performed. Accurately indicating the performance period will allow BPA to match the accrual estimate to the actual invoice when it is submitted.

Please include in your accrual estimate all of the costs that you anticipate will be invoiced to BPA for work occurring before Sept. 30th, including appropriate indirect costs and any subcontractor costs. Please be as accurate as possible in making the accrual estimate. Failure to accurately capture year-end accruals will have a detrimental impact on the Fish & Wildlife program. Under-estimating the accrual amount could result in the necessity of using FY 2004 funds to pay for work accomplished in FY 2003. Over-estimating the accrual amount could result in improperly tying up FY 2003 funds for your project that could be used by other projects, undermining the overall program. Not reporting an estimate has the same effect as under-estimating the accrual. The accuracy of your best estimate of the accruals is extremely important, as our auditors (PriceWaterhouseCoopers) will be reviewing these estimates later in the fiscal year.

Remember that your year-end accrual estimate counts against your contract spending cap (Council defined spending limit). If you have a contract with the spending cap clause you will not be allowed to accrue greater than that allowed under the cap. If your contract does not yet have the spending cap clause, we are asking that you make every attempt to not exceed the Council defined spending limit. The Council defined spending limit is the amount used for the spending cap. Each of our F&W contractors contributes to ensuring the F&W Program does not exceed its overall cap of \$139 million. If you anticipate the year-end accrual will result in the spending cap (Council defined spending limit) being exceeded for your contract, please contact your BPA project manager/COTR immediately to resolve this issue.

Please return the completed and signed form to BPA, ATTN: KEWB-4/Accrual Estimates, by September 16, 2003. The form may be faxed to BPA at (503) 230-3049, however we request that the original form still be mailed to BPA. Your attention to detail and cooperation is essential and appreciated. Reports are available at the following location on the BPA website at to assist you in calculating your accrual estimate:

http://www.efw.bpa.gov/cgi-bin/FW/Info_For_Fish_Wildlife_Contractors.cgi

BPA is also considering comments regarding our draft Policy Manual for Fish and Wildlife contracts, available at the website shown above. Comments on the draft Manual are due by September 12. (The comment period has been extended to allow adequate time for comment.)

If you have questions, please contact Tracy Hursh at (503) 230-4532 or Bryan Crawford at (503) 230-5130.

Sincerely,

A handwritten signature in black ink, appearing to read "Scott R. Hampton", written over a horizontal line.

Scott R. Hampton
Manager, Finance, Budget and Information Technology

**Contract Accruals for Work Performed but Not Billed Through September 30, 2003
For Fish and Wildlife Contracts with the Bonneville Power Administration**

**USDA FOREST SERVICE (ACQUISITION MGMT-ZAP)
BLUE MTN FOREST
ACQUISITION MGMT-ZAP
PO BOX 909
JOHN DAY OR 97845
Attn: LOUIS PROVENCHER**

Phone: (541) 575-3420

| Project Number COTR | Contract Number(Release) | Contract Title | Accrual Performance Period | Estimated Accrual Amount |
|--------------------------------|---------------------------------|--|-----------------------------------|---------------------------------|
| 199202601 WELCH | 00006245() | 1992-026-01 GRANDE RONDE MODEL WATERSHED PROGRAM | | |

I certify that the above services were performed in FY2003 and that an invoice will not be submitted to BPA for payment by September 30, 2003.

All of the following criteria must be met before an accrual may be processed for unbilled contract performance:

1. There must have been actual contract performance (services rendered or goods received) in FY 2003 (October 1, 2002 through September 30, 2003).
2. The invoice will not be received by BPA by close of business on September 30, 2003.

Again, if either of the above criteria is not true, then an accrual should not be reported.

Since All the above conditions have been met, these expenditures should be accrued as FY2003 business.

Signed

Date:



Department of Energy
Bonneville Power Administration
P.O.Box 3621
Portland, Oregon 97208-3621

Environment, Fish and Wildlife

August 15, 2003

In reply refer to: KEWB-4

US DOI BUREAU OF LAND MGMT (BLM BAKER CITY)
ATTN: TODD KUCK
3165 10TH ST
BAKER CITY OR 97814

As part of our efforts to accurately account for and track the financial performance of fish & wildlife contracts, the Bonneville Power Administration (BPA) is required to report all contract performance that occurs within this fiscal year or earlier (before September 30, 2003), but will not be billed until October 1, 2003 or later. This reporting will assure that we accurately record expenses in the appropriate fiscal year, thus creating clarity between the work accomplished in FY 2003, with applicable expenses, and the work accomplished in FY 2004. This distinction is particularly important in light of BPA's need to closely manage the Fish and Wildlife Program within accrual limits, and the heightened standards for reporting of financial assets and liabilities recommended by our independent auditor, PriceWaterhouseCoopers.

To accurately capture FY 2003 Fish & Wildlife Program costs, BPA is requesting your assistance in identifying a detailed listing of all contract work and expenses that meet the following criteria. Note that **both** of the following criteria must be met before an accrual may be processed for unbilled contract performance:

1. There must have been actual contract performance (services rendered or goods received) in FY 2003 or earlier (prior to September 30, 2003).
2. The invoice for the contract performance in question will not be received by BPA before the close of business on September 30, 2003. The work will be invoiced in the first months of FY 2004.

Again, if either of the above criteria is not true, then an accrual should not be reported. Do not double count expenses by including costs in the accrual estimate that have already been billed to BPA or will be before Sept. 30th, or including expenses for work that takes place after Sept. 30. These costs will be invoiced and included in FY 2004.

In order to facilitate uniform reporting, please indicate the accrual estimate for each contract listed on the attached form. If you have a contract that meets the criteria listed above, but is not listed, please add it to the form. If separate invoices will be submitted for multiple performance periods on a contract, please provide an estimate for each individual invoice. For example, if you anticipate submitting an invoice for the month of August 2003 and an invoice for September 2003, list each of these performance periods and the corresponding estimate of the invoice amount. The performance period for an invoice is the period of time when the invoiced work was performed. Accurately indicating the performance period will allow BPA to match the accrual estimate to the actual invoice when it is submitted.

Please include in your accrual estimate all of the costs that you anticipate will be invoiced to

BPA for work occurring before Sept. 30th, including appropriate indirect costs and any subcontractor costs. Please be as accurate as possible in making the accrual estimate. Failure to accurately capture year-end accruals will have a detrimental impact on the Fish & Wildlife program. Under-estimating the accrual amount could result in the necessity of using FY 2004 funds to pay for work accomplished in FY 2003. Over-estimating the accrual amount could result in improperly tying up FY 2003 funds for your project that could be used by other projects, undermining the overall program. Not reporting an estimate has the same effect as under-estimating the accrual. The accuracy of your best estimate of the accruals is extremely important, as our auditors (PriceWaterhouseCoopers) will be reviewing these estimates later in the fiscal year.

Remember that your year-end accrual estimate counts against your contract spending cap (Council defined spending limit). If you have a contract with the spending cap clause you will not be allowed to accrue greater than that allowed under the cap. If your contract does not yet have the spending cap clause, we are asking that you make every attempt to not exceed the Council defined spending limit. The Council defined spending limit is the amount used for the spending cap. Each of our F&W contractors contributes to ensuring the F&W Program does not exceed its overall cap of \$139 million. If you anticipate the year-end accrual will result in the spending cap (Council defined spending limit) being exceeded for your contract, please contact your BPA project manager/COTR immediately to resolve this issue.

Please return the completed and signed form to BPA, ATTN: KEWB-4/Accrual Estimates, by September 16, 2003. The form may be faxed to BPA at (503) 230-3049, however we request that the original form still be mailed to BPA. Your attention to detail and cooperation is essential and appreciated. Reports are available at the following location on the BPA website at to assist you in calculating your accrual estimate:

http://www.efw.bpa.gov/cgi-bin/FW/Info_For_Fish_Wildlife_Contractors.cgi

BPA is also considering comments regarding our draft Policy Manual for Fish and Wildlife contracts, available at the website shown above. Comments on the draft Manual are due by September 12. (The comment period has been extended to allow adequate time for comment.)

If you have questions, please contact Tracy Hursh at (503) 230-4532 or Bryan Crawford at (503) 230-5130.

Sincerely,

A handwritten signature in black ink, appearing to read "Scott R. Hampton", written over a horizontal line.

Scott R. Hampton
Manager, Finance, Budget and Information Technology

**Contract Accruals for Work Performed but Not Billed Through September 30, 2003
For Fish and Wildlife Contracts with the Bonneville Power Administration**

**US DOI BUREAU OF LAND MGMT (BLM BAKER CITY)
ATTN: TODD KUCK
3165 10TH ST
BAKER CITY OR 97814
Phone: (541) 523-1288 FAX: (541) 523-1965**

| Project Number COTR | Contract Number (Release) | Contract Title | Accrual Performance Period | Estimated Accrual Amount |
|--------------------------------|--------------------------------------|--|---------------------------------------|-------------------------------------|
| 199202601 WELCH | 00010479() | 1992-026-01 DARK CANYON RIPARIAN EXCLOSURE | | |
| 199202601 WELCH | 00005849() | 1992-026-01 GROUSE CREEK RESTORATION | | |

I certify that the above services were performed in FY2003 and that an invoice will not be submitted to BPA for payment by September 30, 2003.

All of the following criteria must be met before an accrual may be processed for unbilled contract performance:

1. There must have been actual contract performance (services rendered or goods received) in FY 2003 (October 1, 2002 through September 30, 2003).
2. The invoice will not be received by BPA by close of business on September 30, 2003.

Again, if either of the above criteria is not true, then an accrual should not be reported.

Since All the above conditions have been met, these expenditures should be accrued as FY2003 business.

Signed

Date:



Department of Energy
Bonneville Power Administration
P.O.Box 3621
Portland, Oregon 97208-3621

Environment, Fish and Wildlife

August 15, 2003

In reply refer to: KEWB-4

US DOI BUREAU OF RECLAMATION (REGIONAL OFC)
PACIFIC NW REGION
1150 N CURTIS RD
BOISE ID 83796-1234

As part of our efforts to accurately account for and track the financial performance of fish & wildlife contracts, the Bonneville Power Administration (BPA) is required to report all contract performance that occurs within this fiscal year or earlier (before September 30, 2003), but will not be billed until October 1, 2003 or later. This reporting will assure that we accurately record expenses in the appropriate fiscal year, thus creating clarity between the work accomplished in FY 2003, with applicable expenses, and the work accomplished in FY 2004. This distinction is particularly important in light of BPA's need to closely manage the Fish and Wildlife Program within accrual limits, and the heightened standards for reporting of financial assets and liabilities recommended by our independent auditor, PriceWaterhouseCoopers.

To accurately capture FY 2003 Fish & Wildlife Program costs, BPA is requesting your assistance in identifying a detailed listing of all contract work and expenses that meet the following criteria. Note that **both** of the following criteria must be met before an accrual may be processed for unbilled contract performance:

1. There must have been actual contract performance (services rendered or goods received) in FY 2003 or earlier (prior to September 30, 2003).
2. The invoice for the contract performance in question will not be received by BPA before the close of business on September 30, 2003. The work will be invoiced in the first months of FY 2004.

Again, if either of the above criteria is not true, then an accrual should not be reported. Do not double count expenses by including costs in the accrual estimate that have already been billed to BPA or will be before Sept. 30th, or including expenses for work that takes place after Sept. 30. These costs will be invoiced and included in FY 2004.

In order to facilitate uniform reporting, please indicate the accrual estimate for each contract listed on the attached form. If you have a contract that meets the criteria listed above, but is not listed, please add it to the form. If separate invoices will be submitted for multiple performance periods on a contract, please provide an estimate for each individual invoice. For example, if you anticipate submitting an invoice for the month of August 2003 and an invoice for September 2003, list each of these performance periods and the corresponding estimate of the invoice amount. The performance period for an invoice is the period of time when the invoiced work was performed. Accurately indicating the performance period will allow BPA to match the accrual estimate to the actual invoice when it is submitted.

Please include in your accrual estimate all of the costs that you anticipate will be invoiced to

BPA for work occurring before Sept. 30th, including appropriate indirect costs and any subcontractor costs. Please be as accurate as possible in making the accrual estimate. Failure to accurately capture year-end accruals will have a detrimental impact on the Fish & Wildlife program. Under-estimating the accrual amount could result in the necessity of using FY 2004 funds to pay for work accomplished in FY 2003. Over-estimating the accrual amount could result in improperly tying up FY 2003 funds for your project that could be used by other projects, undermining the overall program. Not reporting an estimate has the same effect as under-estimating the accrual. The accuracy of your best estimate of the accruals is extremely important, as our auditors (PriceWaterhouseCoopers) will be reviewing these estimates later in the fiscal year.

Remember that your year-end accrual estimate counts against your contract spending cap (Council defined spending limit). If you have a contract with the spending cap clause you will not be allowed to accrue greater than that allowed under the cap. If your contract does not yet have the spending cap clause, we are asking that you make every attempt to not exceed the Council defined spending limit. The Council defined spending limit is the amount used for the spending cap. Each of our F&W contractors contributes to ensuring the F&W Program does not exceed its overall cap of \$139 million. If you anticipate the year-end accrual will result in the spending cap (Council defined spending limit) being exceeded for your contract, please contact your BPA project manager/COTR immediately to resolve this issue.

Please return the completed and signed form to BPA, ATTN: KEWB-4/Accrual Estimates, by September 16, 2003. The form may be faxed to BPA at (503) 230-3049, however we request that the original form still be mailed to BPA. Your attention to detail and cooperation is essential and appreciated. Reports are available at the following location on the BPA website at to assist you in calculating your accrual estimate:

http://www.efw.bpa.gov/cgi-bin/FW/Info_For_Fish_Wildlife_Contractors.cgi

BPA is also considering comments regarding our draft Policy Manual for Fish and Wildlife contracts, available at the website shown above. Comments on the draft Manual are due by September 12. (The comment period has been extended to allow adequate time for comment.)

If you have questions, please contact Tracy Hursh at (503) 230-4532 or Bryan Crawford at (503) 230-5130.

Sincerely,

A handwritten signature in black ink, appearing to read "Scott R. Hampton", written over a horizontal line.

Scott R. Hampton
Manager, Finance, Budget and Information Technology

**Contract Accruals for Work Performed but Not Billed Through September 30, 2003
For Fish and Wildlife Contracts with the Bonneville Power Administration**

**US DOI BUREAU OF RECLAMATION (REGIONAL OFC)
PACIFIC NW REGION
1150 N CURTIS RD
BOISE ID 83796-1234
Phone: (208) 334-1134**

| Project Number COTR | Contract Number (Release) | Contract Title | Accrual Performance Period | Estimated Accrual Amount |
|--------------------------------|--------------------------------------|---|---|---|
| 199503300 BYRNES | 00014251() | 1995-033-00 -- O & M OF YAKIMA PHASE II SCREEN | | |
| 199501500 MCCLINTOCK | 00012324() | PROJECT NO. 1995-015-06 - SAFETY INSPECTION ON BILLY SHAW DAM | | |

I certify that the above services were performed in FY2003 and that an invoice will not be submitted to BPA for payment by September 30, 2003.

All of the following criteria must be met before an accrual may be processed for unbilled contract performance:

1. There must have been actual contract performance (services rendered or goods received) in FY 2003 (October 1, 2002 through September 30, 2003).
2. The invoice will not be received by BPA by close of business on September 30, 2003.

Again, if either of the above criteria is not true, then an accrual should not be reported.

Since All the above conditions have been met, these expenditures should be accrued as FY2003 business.

Signed

Date:



Department of Energy
Bonneville Power Administration
P.O.Box 3621
Portland, Oregon 97208-3621

Environment, Fish and Wildlife

August 15, 2003

In reply refer to: KEWB-4

US DOI BUREAU OF RECLAMATION (BOISE)
1150 NORTH CURTIS RD
BOISE ID 83706-1234

As part of our efforts to accurately account for and track the financial performance of fish & wildlife contracts, the Bonneville Power Administration (BPA) is required to report all contract performance that occurs within this fiscal year or earlier (before September 30, 2003), but will not be billed until October 1, 2003 or later. This reporting will assure that we accurately record expenses in the appropriate fiscal year, thus creating clarity between the work accomplished in FY 2003, with applicable expenses, and the work accomplished in FY 2004. This distinction is particularly important in light of BPA's need to closely manage the Fish and Wildlife Program within accrual limits, and the heightened standards for reporting of financial assets and liabilities recommended by our independent auditor, PriceWaterhouseCoopers.

To accurately capture FY 2003 Fish & Wildlife Program costs, BPA is requesting your assistance in identifying a detailed listing of all contract work and expenses that meet the following criteria. Note that **both** of the following criteria must be met before an accrual may be processed for unbilled contract performance:

1. There must have been actual contract performance (services rendered or goods received) in FY 2003 or earlier (prior to September 30, 2003).
2. The invoice for the contract performance in question will not be received by BPA before the close of business on September 30, 2003. The work will be invoiced in the first months of FY 2004.

Again, if either of the above criteria is not true, then an accrual should not be reported. Do not double count expenses by including costs in the accrual estimate that have already been billed to BPA or will be before Sept. 30th, or including expenses for work that takes place after Sept. 30. These costs will be invoiced and included in FY 2004.

In order to facilitate uniform reporting, please indicate the accrual estimate for each contract listed on the attached form. If you have a contract that meets the criteria listed above, but is not listed, please add it to the form. If separate invoices will be submitted for multiple performance periods on a contract, please provide an estimate for each individual invoice. For example, if you anticipate submitting an invoice for the month of August 2003 and an invoice for September 2003, list each of these performance periods and the corresponding estimate of the invoice amount. The performance period for an invoice is the period of time when the invoiced work was performed. Accurately indicating the performance period will allow BPA to match the accrual estimate to the actual invoice when it is submitted.

Please include in your accrual estimate all of the costs that you anticipate will be invoiced to

BPA for work occurring before Sept. 30th, including appropriate indirect costs and any subcontractor costs. Please be as accurate as possible in making the accrual estimate. Failure to accurately capture year-end accruals will have a detrimental impact on the Fish & Wildlife program. Under-estimating the accrual amount could result in the necessity of using FY 2004 funds to pay for work accomplished in FY 2003. Over-estimating the accrual amount could result in improperly tying up FY 2003 funds for your project that could be used by other projects, undermining the overall program. Not reporting an estimate has the same effect as under-estimating the accrual. The accuracy of your best estimate of the accruals is extremely important, as our auditors (PriceWaterhouseCoopers) will be reviewing these estimates later in the fiscal year.

Remember that your year-end accrual estimate counts against your contract spending cap (Council defined spending limit). If you have a contract with the spending cap clause you will not be allowed to accrue greater than that allowed under the cap. If your contract does not yet have the spending cap clause, we are asking that you make every attempt to not exceed the Council defined spending limit. The Council defined spending limit is the amount used for the spending cap. Each of our F&W contractors contributes to ensuring the F&W Program does not exceed its overall cap of \$139 million. If you anticipate the year-end accrual will result in the spending cap (Council defined spending limit) being exceeded for your contract, please contact your BPA project manager/COTR immediately to resolve this issue.

Please return the completed and signed form to BPA, ATTN: KEWB-4/Accrual Estimates, by September 16, 2003. The form may be faxed to BPA at (503) 230-3049, however we request that the original form still be mailed to BPA. Your attention to detail and cooperation is essential and appreciated. Reports are available at the following location on the BPA website at to assist you in calculating your accrual estimate:

http://www.efw.bpa.gov/cgi-bin/FW/Info_For_Fish_Wildlife_Contractors.cgi

BPA is also considering comments regarding our draft Policy Manual for Fish and Wildlife contracts, available at the website shown above. Comments on the draft Manual are due by September 12. (The comment period has been extended to allow adequate time for comment.)

If you have questions, please contact Tracy Hursh at (503) 230-4532 or Bryan Crawford at (503) 230-5130.

Sincerely,

A handwritten signature in black ink, appearing to read "Scott R. Hampton", written over a horizontal line.

Scott R. Hampton
Manager, Finance, Budget and Information Technology

**Contract Accruals for Work Performed but Not Billed Through September 30, 2003
For Fish and Wildlife Contracts with the Bonneville Power Administration**

**US DOI BUREAU OF RECLAMATION (BOISE)
1150 NORTH CURTIS RD
BOISE ID 83706-1234**

| Project Number COTR | Contract Number (Release) | Contract Title | Accrual Performance Period | Estimated Accrual Amount |
|--------------------------------|--------------------------------------|---|---|---|
| 199107500 BYRNES | 00004655() | 1991-075 YAKIMA FISH SCREENS | | |
| 199202601 WELCH | 00013184() | 1992-026-01 GRANDE RONDE RIVER BASIN WATERSHED ENGINEER | | |

I certify that the above services were performed in FY2003 and that an invoice will not be submitted to BPA for payment by September 30, 2003.

All of the following criteria must be met before an accrual may be processed for unbilled contract performance:

1. There must have been actual contract performance (services rendered or goods received) in FY 2003 (October 1, 2002 through September 30, 2003).
2. The invoice will not be received by BPA by close of business on September 30, 2003.

Again, if either of the above criteria is not true, then an accrual should not be reported.

Since All the above conditions have been met, these expenditures should be accrued as FY2003 business.

Signed

Date:



Department of Energy
Bonneville Power Administration
P.O.Box 3621
Portland, Oregon 97208-3621

Environment, Fish and Wildlife

August 15, 2003

In reply refer to: KEWB-4

US DOI BUREAU OF RECLAMATION (YAKIMA)
PO BOX 1749
YAKIMA WA 98907-1749

As part of our efforts to accurately account for and track the financial performance of fish & wildlife contracts, the Bonneville Power Administration (BPA) is required to report all contract performance that occurs within this fiscal year or earlier (before September 30, 2003), but will not be billed until October 1, 2003 or later. This reporting will assure that we accurately record expenses in the appropriate fiscal year, thus creating clarity between the work accomplished in FY 2003, with applicable expenses, and the work accomplished in FY 2004. This distinction is particularly important in light of BPA's need to closely manage the Fish and Wildlife Program within accrual limits, and the heightened standards for reporting of financial assets and liabilities recommended by our independent auditor, PriceWaterhouseCoopers.

To accurately capture FY 2003 Fish & Wildlife Program costs, BPA is requesting your assistance in identifying a detailed listing of all contract work and expenses that meet the following criteria. Note that **both** of the following criteria must be met before an accrual may be processed for unbilled contract performance:

1. There must have been actual contract performance (services rendered or goods received) in FY 2003 or earlier (prior to September 30, 2003).
2. The invoice for the contract performance in question will not be received by BPA before the close of business on September 30, 2003. The work will be invoiced in the first months of FY 2004.

Again, if either of the above criteria is not true, then an accrual should not be reported. Do not double count expenses by including costs in the accrual estimate that have already been billed to BPA or will be before Sept. 30th, or including expenses for work that takes place after Sept. 30. These costs will be invoiced and included in FY 2004.

In order to facilitate uniform reporting, please indicate the accrual estimate for each contract listed on the attached form. If you have a contract that meets the criteria listed above, but is not listed, please add it to the form. If separate invoices will be submitted for multiple performance periods on a contract, please provide an estimate for each individual invoice. For example, if you anticipate submitting an invoice for the month of August 2003 and an invoice for September 2003, list each of these performance periods and the corresponding estimate of the invoice amount. The performance period for an invoice is the period of time when the invoiced work was performed. Accurately indicating the performance period will allow BPA to match the accrual estimate to the actual invoice when it is submitted.

Please include in your accrual estimate all of the costs that you anticipate will be invoiced to

BPA for work occurring before Sept. 30th, including appropriate indirect costs and any subcontractor costs. Please be as accurate as possible in making the accrual estimate. Failure to accurately capture year-end accruals will have a detrimental impact on the Fish & Wildlife program. Under-estimating the accrual amount could result in the necessity of using FY 2004 funds to pay for work accomplished in FY 2003. Over-estimating the accrual amount could result in improperly tying up FY 2003 funds for your project that could be used by other projects, undermining the overall program. Not reporting an estimate has the same effect as under-estimating the accrual. The accuracy of your best estimate of the accruals is extremely important, as our auditors (PriceWaterhouseCoopers) will be reviewing these estimates later in the fiscal year.

Remember that your year-end accrual estimate counts against your contract spending cap (Council defined spending limit). If you have a contract with the spending cap clause you will not be allowed to accrue greater than that allowed under the cap. If your contract does not yet have the spending cap clause, we are asking that you make every attempt to not exceed the Council defined spending limit. The Council defined spending limit is the amount used for the spending cap. Each of our F&W contractors contributes to ensuring the F&W Program does not exceed its overall cap of \$139 million. If you anticipate the year-end accrual will result in the spending cap (Council defined spending limit) being exceeded for your contract, please contact your BPA project manager/COTR immediately to resolve this issue.

Please return the completed and signed form to BPA, ATTN: KEWB-4/Accrual Estimates, by September 16, 2003. The form may be faxed to BPA at (503) 230-3049, however we request that the original form still be mailed to BPA. Your attention to detail and cooperation is essential and appreciated. Reports are available at the following location on the BPA website at to assist you in calculating your accrual estimate:

http://www.efw.bpa.gov/cgi-bin/FW/Info_For_Fish_Wildlife_Contractors.cgi

BPA is also considering comments regarding our draft Policy Manual for Fish and Wildlife contracts, available at the website shown above. Comments on the draft Manual are due by September 12. (The comment period has been extended to allow adequate time for comment.)

If you have questions, please contact Tracy Hursh at (503) 230-4532 or Bryan Crawford at (503) 230-5130.

Sincerely,

A handwritten signature in black ink, appearing to read "Scott R. Hampton", written over a horizontal line.

Scott R. Hampton
Manager, Finance, Budget and Information Technology

**Contract Accruals for Work Performed but Not Billed Through September 30, 2003
For Fish and Wildlife Contracts with the Bonneville Power Administration**

**US DOI BUREAU OF RECLAMATION (YAKIMA)
PO BOX 1749
YAKIMA WA 98907-1749
Phone: (509) 454-5651**

| Project Number COTR | Contract Number (Release) | Contract Title | Accrual Performance Period | Estimated Accrual Amount |
|--------------------------------|--------------------------------------|--|---------------------------------------|---|
| 199503300 BYRNES | 00006255() | 1995-033-00 O&M OF YAKIMA PHASE II FISH SCREENS | | |
| 199405900 BRADY | 00006391() | 1994-059-00 YAKIMA BASIN ENVIRONMENTAL EDUCATION PROGRAM | | |
| 199704900 BYRNES | 00007498() | 1997-049-00 TEANAWAY RIVER INSTREAM FLOW RESTORATION | | |

I certify that the above services were performed in FY2003 and that an invoice will not be submitted to BPA for payment by September 30, 2003.

All of the following criteria must be met before an accrual may be processed for unbilled contract performance:

1. There must have been actual contract performance (services rendered or goods received) in FY 2003 (October 1, 2002 through September 30, 2003).
2. The invoice will not be received by BPA by close of business on September 30, 2003.

Again, if either of the above criteria is not true, then an accrual should not be reported.

Since All the above conditions have been met, these expenditures should be accrued as FY2003 business.

Signed

Date:



Department of Energy
Bonneville Power Administration
P.O.Box 3621
Portland, Oregon 97208-3621

Environment, Fish and Wildlife

August 15, 2003

In reply refer to: KEWB-4

US DOI FISH & WILDLIFE SERVICE (PORTLAND)
911 NE ELEVENTH AVE
PORTLAND OR 97232

As part of our efforts to accurately account for and track the financial performance of fish & wildlife contracts, the Bonneville Power Administration (BPA) is required to report all contract performance that occurs within this fiscal year or earlier (before September 30, 2003), but will not be billed until October 1, 2003 or later. This reporting will assure that we accurately record expenses in the appropriate fiscal year, thus creating clarity between the work accomplished in FY 2003, with applicable expenses, and the work accomplished in FY 2004. This distinction is particularly important in light of BPA's need to closely manage the Fish and Wildlife Program within accrual limits, and the heightened standards for reporting of financial assets and liabilities recommended by our independent auditor, PriceWaterhouseCoopers.

To accurately capture FY 2003 Fish & Wildlife Program costs, BPA is requesting your assistance in identifying a detailed listing of all contract work and expenses that meet the following criteria. Note that **both** of the following criteria must be met before an accrual may be processed for unbilled contract performance:

1. There must have been actual contract performance (services rendered or goods received) in FY 2003 or earlier (prior to September 30, 2003).
2. The invoice for the contract performance in question will not be received by BPA before the close of business on September 30, 2003. The work will be invoiced in the first months of FY 2004.

Again, if either of the above criteria is not true, then an accrual should not be reported. Do not double count expenses by including costs in the accrual estimate that have already been billed to BPA or will be before Sept. 30th, or including expenses for work that takes place after Sept. 30. These costs will be invoiced and included in FY 2004.

In order to facilitate uniform reporting, please indicate the accrual estimate for each contract listed on the attached form. If you have a contract that meets the criteria listed above, but is not listed, please add it to the form. If separate invoices will be submitted for multiple performance periods on a contract, please provide an estimate for each individual invoice. For example, if you anticipate submitting an invoice for the month of August 2003 and an invoice for September 2003, list each of these performance periods and the corresponding estimate of the invoice amount. The performance period for an invoice is the period of time when the invoiced work was performed. Accurately indicating the performance period will allow BPA to match the accrual estimate to the actual invoice when it is submitted.

Please include in your accrual estimate all of the costs that you anticipate will be invoiced to

BPA for work occurring before Sept. 30th, including appropriate indirect costs and any subcontractor costs. Please be as accurate as possible in making the accrual estimate. Failure to accurately capture year-end accruals will have a detrimental impact on the Fish & Wildlife program. Under-estimating the accrual amount could result in the necessity of using FY 2004 funds to pay for work accomplished in FY 2003. Over-estimating the accrual amount could result in improperly tying up FY 2003 funds for your project that could be used by other projects, undermining the overall program. Not reporting an estimate has the same effect as under-estimating the accrual. The accuracy of your best estimate of the accruals is extremely important, as our auditors (PriceWaterhouseCoopers) will be reviewing these estimates later in the fiscal year.

Remember that your year-end accrual estimate counts against your contract spending cap (Council defined spending limit). If you have a contract with the spending cap clause you will not be allowed to accrue greater than that allowed under the cap. If your contract does not yet have the spending cap clause, we are asking that you make every attempt to not exceed the Council defined spending limit. The Council defined spending limit is the amount used for the spending cap. Each of our F&W contractors contributes to ensuring the F&W Program does not exceed its overall cap of \$139 million. If you anticipate the year-end accrual will result in the spending cap (Council defined spending limit) being exceeded for your contract, please contact your BPA project manager/COTR immediately to resolve this issue.

Please return the completed and signed form to BPA, ATTN: KEWB-4/Accrual Estimates, by September 16, 2003. The form may be faxed to BPA at (503) 230-3049, however we request that the original form still be mailed to BPA. Your attention to detail and cooperation is essential and appreciated. Reports are available at the following location on the BPA website at to assist you in calculating your accrual estimate:

http://www.efw.bpa.gov/cgi-bin/FW/Info_For_Fish_Wildlife_Contractors.cgi

BPA is also considering comments regarding our draft Policy Manual for Fish and Wildlife contracts, available at the website shown above. Comments on the draft Manual are due by September 12. (The comment period has been extended to allow adequate time for comment.)

If you have questions, please contact Tracy Hursh at (503) 230-4532 or Bryan Crawford at (503) 230-5130.

Sincerely,

A handwritten signature in black ink, appearing to read "Scott R. Hampton", written over a horizontal line.

Scott R. Hampton
Manager, Finance, Budget and Information Technology

**Contract Accruals for Work Performed but Not Billed Through September 30, 2003
For Fish and Wildlife Contracts with the Bonneville Power Administration**

**US DOI FISH & WILDLIFE SERVICE (PORTLAND)
911 NE ELEVENTH AVE
PORTLAND OR 97232
Phone: (503) 231-6940**

| Project Number COTR | Contract Number (Release) | Contract Title | Accrual Performance Period | Estimated Accrual Amount |
|--------------------------------|--------------------------------------|--|---|---|
| 199604000 HERMESTON | 00004349() | 1996-040-00 COHO REARING AT LEVENWORTH NAT'L FISH HATCHERY CPLX. | | |
| 199604000 HERMESTON | 00014061() | 1996-040-00 COHO REARING AT LEAVENWORTH NATIONAL FISH HATCHERY | | |
| 200203200 DOCHERTY | 00010474() | 2002-032-00 INVESTIGATING PASSAGE OF ESA-LISTED JUVENILE CSALMON | | |
| 198909801 LOFY | 00004998() | 1989-098-01 SALMON SUPPLEMENTATION STUDIES IN IDAHO RIVERS | | |
| 200200600 BEATY | 00009774() | 2002-006-00 BULL TROUT MOVEMENTS: TUCANNON & LOWER SNAKE RIVERS | | |
| 200001600 CRAIG | 00004668() | 2000-016-00 TUALATIN RIVER NATIONAL WILDLIFE REFUGE ADDITIONS | | |

I certify that the above services were performed in FY2003 and that an invoice will not be submitted to BPA for payment by September 30, 2003.

All of the following criteria must be met before an accrual may be processed for unbilled contract performance:

1. There must have been actual contract performance (services rendered or goods received) in FY 2003 (October 1, 2002 through September 30, 2003).
2. The invoice will not be received by BPA by close of business on September 30, 2003.

Again, if either of the above criteria is not true, then an accrual should not be reported.

Since All the above conditions have been met, these expenditures should be accrued as FY2003 business.

Signed

Date:



Department of Energy
Bonneville Power Administration
P.O.Box 3621
Portland, Oregon 97208-3621

Environment, Fish and Wildlife

August 15, 2003

In reply refer to: KEWB-4

US DOI FISH & WILDLIFE SERVICE (VANCOUVER)
9317 HWY 99 #1
VANCOUVER WA 98665

As part of our efforts to accurately account for and track the financial performance of fish & wildlife contracts, the Bonneville Power Administration (BPA) is required to report all contract performance that occurs within this fiscal year or earlier (before September 30, 2003), but will not be billed until October 1, 2003 or later. This reporting will assure that we accurately record expenses in the appropriate fiscal year, thus creating clarity between the work accomplished in FY 2003, with applicable expenses, and the work accomplished in FY 2004. This distinction is particularly important in light of BPA's need to closely manage the Fish and Wildlife Program within accrual limits, and the heightened standards for reporting of financial assets and liabilities recommended by our independent auditor, PriceWaterhouseCoopers.

To accurately capture FY 2003 Fish & Wildlife Program costs, BPA is requesting your assistance in identifying a detailed listing of all contract work and expenses that meet the following criteria. Note that **both** of the following criteria must be met before an accrual may be processed for unbilled contract performance:

1. There must have been actual contract performance (services rendered or goods received) in FY 2003 or earlier (prior to September 30, 2003).
2. The invoice for the contract performance in question will not be received by BPA before the close of business on September 30, 2003. The work will be invoiced in the first months of FY 2004.

Again, if either of the above criteria is not true, then an accrual should not be reported. Do not double count expenses by including costs in the accrual estimate that have already been billed to BPA or will be before Sept. 30th, or including expenses for work that takes place after Sept. 30. These costs will be invoiced and included in FY 2004.

In order to facilitate uniform reporting, please indicate the accrual estimate for each contract listed on the attached form. If you have a contract that meets the criteria listed above, but is not listed, please add it to the form. If separate invoices will be submitted for multiple performance periods on a contract, please provide an estimate for each individual invoice. For example, if you anticipate submitting an invoice for the month of August 2003 and an invoice for September 2003, list each of these performance periods and the corresponding estimate of the invoice amount. The performance period for an invoice is the period of time when the invoiced work was performed. Accurately indicating the performance period will allow BPA to match the accrual estimate to the actual invoice when it is submitted.

Please include in your accrual estimate all of the costs that you anticipate will be invoiced to

BPA for work occurring before Sept. 30th, including appropriate indirect costs and any subcontractor costs. Please be as accurate as possible in making the accrual estimate. Failure to accurately capture year-end accruals will have a detrimental impact on the Fish & Wildlife program. Under-estimating the accrual amount could result in the necessity of using FY 2004 funds to pay for work accomplished in FY 2003. Over-estimating the accrual amount could result in improperly tying up FY 2003 funds for your project that could be used by other projects, undermining the overall program. Not reporting an estimate has the same effect as under-estimating the accrual. The accuracy of your best estimate of the accruals is extremely important, as our auditors (PriceWaterhouseCoopers) will be reviewing these estimates later in the fiscal year.

Remember that your year-end accrual estimate counts against your contract spending cap (Council defined spending limit). If you have a contract with the spending cap clause you will not be allowed to accrue greater than that allowed under the cap. If your contract does not yet have the spending cap clause, we are asking that you make every attempt to not exceed the Council defined spending limit. The Council defined spending limit is the amount used for the spending cap. Each of our F&W contractors contributes to ensuring the F&W Program does not exceed its overall cap of \$139 million. If you anticipate the year-end accrual will result in the spending cap (Council defined spending limit) being exceeded for your contract, please contact your BPA project manager/COTR immediately to resolve this issue.

Please return the completed and signed form to BPA, ATTN: KEWB-4/Accrual Estimates, by September 16, 2003. The form may be faxed to BPA at (503) 230-3049, however we request that the original form still be mailed to BPA. Your attention to detail and cooperation is essential and appreciated. Reports are available at the following location on the BPA website at to assist you in calculating your accrual estimate:

http://www.efw.bpa.gov/cgi-bin/FW/Info_For_Fish_Wildlife_Contractors.cgi

BPA is also considering comments regarding our draft Policy Manual for Fish and Wildlife contracts, available at the website shown above. Comments on the draft Manual are due by September 12. (The comment period has been extended to allow adequate time for comment.)

If you have questions, please contact Tracy Hursh at (503) 230-4532 or Bryan Crawford at (503) 230-5130.

Sincerely,

A handwritten signature in black ink, appearing to read "Scott R. Hampton", written over a horizontal line.

Scott R. Hampton
Manager, Finance, Budget and Information Technology

**Contract Accruals for Work Performed but Not Billed Through September 30, 2003
For Fish and Wildlife Contracts with the Bonneville Power Administration**

**US DOI FISH & WILDLIFE SERVICE (VANCOUVER)
9317 HWY 99 #1
VANCOUVER WA 98665
Phone: (360) 429-6216**

| Project Number COTR | Contract Number (Release) | Contract Title | Accrual Performance Period | Estimated Accrual Amount |
|-------------------------|------------------------------|--|-------------------------------|-----------------------------|
| 198343500 MCLOUD | 00004738() | 1983-435-00 LITTLE WHITE SALMON HATCHERY/SPRING CHINOOK PROD. | | |
| 199604000 HERMESTON | 00013956() | 1996-040-00 -- COHO MARKING | | |
| 199604000 HERMESTON | 00003865() | 1996-040-00 COHO RESTORATION MID-COLUMBIA RIVER TRIBUTARIES -YIN | | |
| 199602000 MCCLINTOCK | 00004698() | 1996-020-00 COMPARATIVE SURVIVAL RATE STUDY OF HATCHERY PIT | | |
| 199900301 DOCHERTY | 00004670() | 1999-003-03 EVAL SPAWNING OF FALL CHINOOK & CHUM SALMON | | |
| 199705900 DEHERRERA | 00005429() | 1997-059-01 OREGON WILDLIFE PLANNING & COORDINATION | | |
| 200001400 DOCHERTY | 00004672() | 2000-014-00 EVALUATE LAMPREY HAB/POP IN CEDAR CREEK | | |
| 200001200 DOCHERTY | 00004669() | 2000-012-00 EVALUATION FACTORS LIMITING COL RIVER CHUM | | |
| 199506325 BYRNES | 00004737() | 1995-063-025 YKFP M&E | | |
| 198201300 MORSE | 00004746() | 1982-013-03 CODED WIRE TAG - USFWS | | |
| 198712700 MCLOUD | 00004697() | 1987-127-00 SMOLT MONITORING PROGRAM - NON FEDERAL | | |

I certify that the above services were performed in FY2003 and that an invoice will not be submitted to BPA for payment by September 30, 2003.

All of the following criteria must be met before an accrual may be processed for unbilled contract performance:

1. There must have been actual contract performance (services rendered or goods received) in FY 2003 (October 1, 2002 through September 30, 2003).
2. The invoice will not be received by BPA by close of business on September 30, 2003.

Again, if either of the above criteria is not true, then an accrual should not be reported.

Since All the above conditions have been met, these expenditures should be accrued as FY2003 business.

Signed

Date:



Department of Energy
Bonneville Power Administration
P.O.Box 3621
Portland, Oregon 97208-3621

Environment, Fish and Wildlife

August 15, 2003

In reply refer to: KEWB-4

US DOI FISH & WILDLIFE SERVICE (LONGVIEW)
1440 ABERNATHY RD
LONGVIEW WA 98632

As part of our efforts to accurately account for and track the financial performance of fish & wildlife contracts, the Bonneville Power Administration (BPA) is required to report all contract performance that occurs within this fiscal year or earlier (before September 30, 2003), but will not be billed until October 1, 2003 or later. This reporting will assure that we accurately record expenses in the appropriate fiscal year, thus creating clarity between the work accomplished in FY 2003, with applicable expenses, and the work accomplished in FY 2004. This distinction is particularly important in light of BPA's need to closely manage the Fish and Wildlife Program within accrual limits, and the heightened standards for reporting of financial assets and liabilities recommended by our independent auditor, PriceWaterhouseCoopers.

To accurately capture FY 2003 Fish & Wildlife Program costs, BPA is requesting your assistance in identifying a detailed listing of all contract work and expenses that meet the following criteria. Note that **both** of the following criteria must be met before an accrual may be processed for unbilled contract performance:

1. There must have been actual contract performance (services rendered or goods received) in FY 2003 or earlier (prior to September 30, 2003).
2. The invoice for the contract performance in question will not be received by BPA before the close of business on September 30, 2003. The work will be invoiced in the first months of FY 2004.

Again, if either of the above criteria is not true, then an accrual should not be reported. Do not double count expenses by including costs in the accrual estimate that have already been billed to BPA or will be before Sept. 30th, or including expenses for work that takes place after Sept. 30. These costs will be invoiced and included in FY 2004.

In order to facilitate uniform reporting, please indicate the accrual estimate for each contract listed on the attached form. If you have a contract that meets the criteria listed above, but is not listed, please add it to the form. If separate invoices will be submitted for multiple performance periods on a contract, please provide an estimate for each individual invoice. For example, if you anticipate submitting an invoice for the month of August 2003 and an invoice for September 2003, list each of these performance periods and the corresponding estimate of the invoice amount. The performance period for an invoice is the period of time when the invoiced work was performed. Accurately indicating the performance period will allow BPA to match the accrual estimate to the actual invoice when it is submitted.

Please include in your accrual estimate all of the costs that you anticipate will be invoiced to

BPA for work occurring before Sept. 30th, including appropriate indirect costs and any subcontractor costs. Please be as accurate as possible in making the accrual estimate. Failure to accurately capture year-end accruals will have a detrimental impact on the Fish & Wildlife program. Under-estimating the accrual amount could result in the necessity of using FY 2004 funds to pay for work accomplished in FY 2003. Over-estimating the accrual amount could result in improperly tying up FY 2003 funds for your project that could be used by other projects, undermining the overall program. Not reporting an estimate has the same effect as under-estimating the accrual. The accuracy of your best estimate of the accruals is extremely important, as our auditors (PriceWaterhouseCoopers) will be reviewing these estimates later in the fiscal year.

Remember that your year-end accrual estimate counts against your contract spending cap (Council defined spending limit). If you have a contract with the spending cap clause you will not be allowed to accrue greater than that allowed under the cap. If your contract does not yet have the spending cap clause, we are asking that you make every attempt to not exceed the Council defined spending limit. The Council defined spending limit is the amount used for the spending cap. Each of our F&W contractors contributes to ensuring the F&W Program does not exceed its overall cap of \$139 million. If you anticipate the year-end accrual will result in the spending cap (Council defined spending limit) being exceeded for your contract, please contact your BPA project manager/COTR immediately to resolve this issue.

Please return the completed and signed form to BPA, ATTN: KEWB-4/Accrual Estimates, by September 16, 2003. The form may be faxed to BPA at (503) 230-3049, however we request that the original form still be mailed to BPA. Your attention to detail and cooperation is essential and appreciated. Reports are available at the following location on the BPA website at to assist you in calculating your accrual estimate:

http://www.efw.bpa.gov/cgi-bin/FW/Info_For_Fish_Wildlife_Contractors.cgi

BPA is also considering comments regarding our draft Policy Manual for Fish and Wildlife contracts, available at the website shown above. Comments on the draft Manual are due by September 12. (The comment period has been extended to allow adequate time for comment.)

If you have questions, please contact Tracy Hursh at (503) 230-4532 or Bryan Crawford at (503) 230-5130.

Sincerely,

A handwritten signature in black ink, appearing to read "Scott R. Hampton", written over a horizontal line.

Scott R. Hampton
Manager, Finance, Budget and Information Technology

**Contract Accruals for Work Performed but Not Billed Through September 30, 2003
For Fish and Wildlife Contracts with the Bonneville Power Administration**

**US DOI FISH & WILDLIFE SERVICE (LONGVIEW)
1440 ABERNATHY RD
LONGVIEW WA 98632**

| Project Number COTR | Contract Number (Release) | Contract Title | Accrual Performance Period | Estimated Accrual Amount |
|--------------------------------|--------------------------------------|--|---------------------------------------|-------------------------------------|
| 198805307 MORSE | 00013429() | 1988-053-07 HOOD RIVER STEELHEAD GENETICS STUDY | | |
| 200007200 DOCHERTY | 00006632() | 2000-072-00 HERITABILITY OF DISEASE RESISTANCE & IMMUNE FUNCTION | | |
| 198605001 SKIDMORE | 00004673() | 1986-050-01 EXPERIMENTAL WHITE STURGEON SUPPLEMENT RESEARCH | | |

I certify that the above services were performed in FY2003 and that an invoice will not be submitted to BPA for payment by September 30, 2003.

All of the following criteria must be met before an accrual may be processed for unbilled contract performance:

1. There must have been actual contract performance (services rendered or goods received) in FY 2003 (October 1, 2002 through September 30, 2003).
2. The invoice will not be received by BPA by close of business on September 30, 2003.

Again, if either of the above criteria is not true, then an accrual should not be reported.

Since All the above conditions have been met, these expenditures should be accrued as FY2003 business.

Signed

Date:



Department of Energy
Bonneville Power Administration
P.O.Box 3621
Portland, Oregon 97208-3621

Environment, Fish and Wildlife

August 15, 2003

In reply refer to: KEWB-4

US DOI FISH & WILDLIFE SERVICE (KALISPELL)
780 CRESTON HATCHERY RD
KALISPELL MT 59901

As part of our efforts to accurately account for and track the financial performance of fish & wildlife contracts, the Bonneville Power Administration (BPA) is required to report all contract performance that occurs within this fiscal year or earlier (before September 30, 2003), but will not be billed until October 1, 2003 or later. This reporting will assure that we accurately record expenses in the appropriate fiscal year, thus creating clarity between the work accomplished in FY 2003, with applicable expenses, and the work accomplished in FY 2004. This distinction is particularly important in light of BPA's need to closely manage the Fish and Wildlife Program within accrual limits, and the heightened standards for reporting of financial assets and liabilities recommended by our independent auditor, PriceWaterhouseCoopers.

To accurately capture FY 2003 Fish & Wildlife Program costs, BPA is requesting your assistance in identifying a detailed listing of all contract work and expenses that meet the following criteria. Note that **both** of the following criteria must be met before an accrual may be processed for unbilled contract performance:

1. There must have been actual contract performance (services rendered or goods received) in FY 2003 or earlier (prior to September 30, 2003).
2. The invoice for the contract performance in question will not be received by BPA before the close of business on September 30, 2003. The work will be invoiced in the first months of FY 2004.

Again, if either of the above criteria is not true, then an accrual should not be reported. Do not double count expenses by including costs in the accrual estimate that have already been billed to BPA or will be before Sept. 30th, or including expenses for work that takes place after Sept. 30. These costs will be invoiced and included in FY 2004.

In order to facilitate uniform reporting, please indicate the accrual estimate for each contract listed on the attached form. If you have a contract that meets the criteria listed above, but is not listed, please add it to the form. If separate invoices will be submitted for multiple performance periods on a contract, please provide an estimate for each individual invoice. For example, if you anticipate submitting an invoice for the month of August 2003 and an invoice for September 2003, list each of these performance periods and the corresponding estimate of the invoice amount. The performance period for an invoice is the period of time when the invoiced work was performed. Accurately indicating the performance period will allow BPA to match the accrual estimate to the actual invoice when it is submitted.

Please include in your accrual estimate all of the costs that you anticipate will be invoiced to

BPA for work occurring before Sept. 30th, including appropriate indirect costs and any subcontractor costs. Please be as accurate as possible in making the accrual estimate. Failure to accurately capture year-end accruals will have a detrimental impact on the Fish & Wildlife program. Under-estimating the accrual amount could result in the necessity of using FY 2004 funds to pay for work accomplished in FY 2003. Over-estimating the accrual amount could result in improperly tying up FY 2003 funds for your project that could be used by other projects, undermining the overall program. Not reporting an estimate has the same effect as under-estimating the accrual. The accuracy of your best estimate of the accruals is extremely important, as our auditors (PriceWaterhouseCoopers) will be reviewing these estimates later in the fiscal year.

Remember that your year-end accrual estimate counts against your contract spending cap (Council defined spending limit). If you have a contract with the spending cap clause you will not be allowed to accrue greater than that allowed under the cap. If your contract does not yet have the spending cap clause, we are asking that you make every attempt to not exceed the Council defined spending limit. The Council defined spending limit is the amount used for the spending cap. Each of our F&W contractors contributes to ensuring the F&W Program does not exceed its overall cap of \$139 million. If you anticipate the year-end accrual will result in the spending cap (Council defined spending limit) being exceeded for your contract, please contact your BPA project manager/COTR immediately to resolve this issue.

Please return the completed and signed form to BPA, ATTN: KEWB-4/Accrual Estimates, by September 16, 2003. The form may be faxed to BPA at (503) 230-3049, however we request that the original form still be mailed to BPA. Your attention to detail and cooperation is essential and appreciated. Reports are available at the following location on the BPA website at to assist you in calculating your accrual estimate:

http://www.efw.bpa.gov/cgi-bin/FW/Info_For_Fish_Wildlife_Contractors.cgi

BPA is also considering comments regarding our draft Policy Manual for Fish and Wildlife contracts, available at the website shown above. Comments on the draft Manual are due by September 12. (The comment period has been extended to allow adequate time for comment.)

If you have questions, please contact Tracy Hursh at (503) 230-4532 or Bryan Crawford at (503) 230-5130.

Sincerely,

A handwritten signature in black ink, appearing to read "Scott R. Hampton", written over a horizontal line.

Scott R. Hampton
Manager, Finance, Budget and Information Technology

**Contract Accruals for Work Performed but Not Billed Through September 30, 2003
For Fish and Wildlife Contracts with the Bonneville Power Administration**

**US DOI FISH & WILDLIFE SERVICE (KALISPELL)
780 CRESTON HATCHERY RD
KALISPELL MT 59901**

| Project Number COTR | Contract Number (Release) | Contract Title | Accrual Performance Period | Estimated Accrual Amount |
|--------------------------------|--------------------------------------|---|---------------------------------------|---|
| 199101904 MORINAKA | 00004699() | 1991-019-04 KOKANEE PRODUCTION AT CRESTON NAT'L FISH HATCHERY | | |

I certify that the above services were performed in FY2003 and that an invoice will not be submitted to BPA for payment by September 30, 2003.

All of the following criteria must be met before an accrual may be processed for unbilled contract performance:

1. There must have been actual contract performance (services rendered or goods received) in FY 2003 (October 1, 2002 through September 30, 2003).
2. The invoice will not be received by BPA by close of business on September 30, 2003.

Again, if either of the above criteria is not true, then an accrual should not be reported.

Since All the above conditions have been met, these expenditures should be accrued as FY2003 business.

Signed

Date:



Department of Energy
Bonneville Power Administration
P.O.Box 3621
Portland, Oregon 97208-3621

Environment, Fish and Wildlife

August 15, 2003

In reply refer to: KEWB-4

US DOI FISH & WILDLIFE SERVICE (AHSAHKA)
4147 AHSAHKA RD
AHSAHKA ID 83520

As part of our efforts to accurately account for and track the financial performance of fish & wildlife contracts, the Bonneville Power Administration (BPA) is required to report all contract performance that occurs within this fiscal year or earlier (before September 30, 2003), but will not be billed until October 1, 2003 or later. This reporting will assure that we accurately record expenses in the appropriate fiscal year, thus creating clarity between the work accomplished in FY 2003, with applicable expenses, and the work accomplished in FY 2004. This distinction is particularly important in light of BPA's need to closely manage the Fish and Wildlife Program within accrual limits, and the heightened standards for reporting of financial assets and liabilities recommended by our independent auditor, PriceWaterhouseCoopers.

To accurately capture FY 2003 Fish & Wildlife Program costs, BPA is requesting your assistance in identifying a detailed listing of all contract work and expenses that meet the following criteria. Note that **both** of the following criteria must be met before an accrual may be processed for unbilled contract performance:

1. There must have been actual contract performance (services rendered or goods received) in FY 2003 or earlier (prior to September 30, 2003).
2. The invoice for the contract performance in question will not be received by BPA before the close of business on September 30, 2003. The work will be invoiced in the first months of FY 2004.

Again, if either of the above criteria is not true, then an accrual should not be reported. Do not double count expenses by including costs in the accrual estimate that have already been billed to BPA or will be before Sept. 30th, or including expenses for work that takes place after Sept. 30. These costs will be invoiced and included in FY 2004.

In order to facilitate uniform reporting, please indicate the accrual estimate for each contract listed on the attached form. If you have a contract that meets the criteria listed above, but is not listed, please add it to the form. If separate invoices will be submitted for multiple performance periods on a contract, please provide an estimate for each individual invoice. For example, if you anticipate submitting an invoice for the month of August 2003 and an invoice for September 2003, list each of these performance periods and the corresponding estimate of the invoice amount. The performance period for an invoice is the period of time when the invoiced work was performed. Accurately indicating the performance period will allow BPA to match the accrual estimate to the actual invoice when it is submitted.

Please include in your accrual estimate all of the costs that you anticipate will be invoiced to

BPA for work occurring before Sept. 30th, including appropriate indirect costs and any subcontractor costs. Please be as accurate as possible in making the accrual estimate. Failure to accurately capture year-end accruals will have a detrimental impact on the Fish & Wildlife program. Under-estimating the accrual amount could result in the necessity of using FY 2004 funds to pay for work accomplished in FY 2003. Over-estimating the accrual amount could result in improperly tying up FY 2003 funds for your project that could be used by other projects, undermining the overall program. Not reporting an estimate has the same effect as under-estimating the accrual. The accuracy of your best estimate of the accruals is extremely important, as our auditors (PriceWaterhouseCoopers) will be reviewing these estimates later in the fiscal year.

Remember that your year-end accrual estimate counts against your contract spending cap (Council defined spending limit). If you have a contract with the spending cap clause you will not be allowed to accrue greater than that allowed under the cap. If your contract does not yet have the spending cap clause, we are asking that you make every attempt to not exceed the Council defined spending limit. The Council defined spending limit is the amount used for the spending cap. Each of our F&W contractors contributes to ensuring the F&W Program does not exceed its overall cap of \$139 million. If you anticipate the year-end accrual will result in the spending cap (Council defined spending limit) being exceeded for your contract, please contact your BPA project manager/COTR immediately to resolve this issue.

Please return the completed and signed form to BPA, ATTN: KEWB-4/Accrual Estimates, by September 16, 2003. The form may be faxed to BPA at (503) 230-3049, however we request that the original form still be mailed to BPA. Your attention to detail and cooperation is essential and appreciated. Reports are available at the following location on the BPA website at to assist you in calculating your accrual estimate:

http://www.efw.bpa.gov/cgi-bin/FW/Info_For_Fish_Wildlife_Contractors.cgi

BPA is also considering comments regarding our draft Policy Manual for Fish and Wildlife contracts, available at the website shown above. Comments on the draft Manual are due by September 12. (The comment period has been extended to allow adequate time for comment.)

If you have questions, please contact Tracy Hursh at (503) 230-4532 or Bryan Crawford at (503) 230-5130.

Sincerely,

A handwritten signature in black ink, appearing to read "Scott R. Hampton", written over a horizontal line.

Scott R. Hampton
Manager, Finance, Budget and Information Technology

**Contract Accruals for Work Performed but Not Billed Through September 30, 2003
For Fish and Wildlife Contracts with the Bonneville Power Administration**

**US DOI FISH & WILDLIFE SERVICE (AHSAHKA)
4147 AHSAHKA RD
AHSAHKA ID 83520**

| Project Number COTR | Contract Number (Release) | Contract Title | Accrual Performance Period | Estimated Accrual Amount |
|--------------------------------|--------------------------------------|---|---------------------------------------|-------------------------------------|
| 199901800 RALSTON | 00004665() | 1999-018-00 CHARACTERIZE & QUANTIFY RESIDUAL STEELHEAD | | |
| 199801003 DOCHERTY | 00004700() | 1998-010-03 HOLD-SPAWNING DIST OF FALL CHINOOK SALMON | | |
| 199102900 DOCHERTY | 00005233() | 1991-029-00 POST-RELESE ATTRIBUTES & SURVIVAL OF HATCHERY & NATUR | | |

I certify that the above services were performed in FY2003 and that an invoice will not be submitted to BPA for payment by September 30, 2003.

All of the following criteria must be met before an accrual may be processed for unbilled contract performance:

1. There must have been actual contract performance (services rendered or goods received) in FY 2003 (October 1, 2002 through September 30, 2003).
2. The invoice will not be received by BPA by close of business on September 30, 2003.

Again, if either of the above criteria is not true, then an accrual should not be reported.

Since All the above conditions have been met, these expenditures should be accrued as FY2003 business.

Signed

Date:



Department of Energy
Bonneville Power Administration
P.O.Box 3621
Portland, Oregon 97208-3621

Environment, Fish and Wildlife

August 15, 2003

In reply refer to: KEWB-4

US DOI GEOLOGICAL SURVEY (COOK)
NW FISHERIES SCIENCE CTR
5501-A-COOK-UNDERWOOD RD
COOK WA 98605

As part of our efforts to accurately account for and track the financial performance of fish & wildlife contracts, the Bonneville Power Administration (BPA) is required to report all contract performance that occurs within this fiscal year or earlier (before September 30, 2003), but will not be billed until October 1, 2003 or later. This reporting will assure that we accurately record expenses in the appropriate fiscal year, thus creating clarity between the work accomplished in FY 2003, with applicable expenses, and the work accomplished in FY 2004. This distinction is particularly important in light of BPA's need to closely manage the Fish and Wildlife Program within accrual limits, and the heightened standards for reporting of financial assets and liabilities recommended by our independent auditor, PriceWaterhouseCoopers.

To accurately capture FY 2003 Fish & Wildlife Program costs, BPA is requesting your assistance in identifying a detailed listing of all contract work and expenses that meet the following criteria. Note that **both** of the following criteria must be met before an accrual may be processed for unbilled contract performance:

1. There must have been actual contract performance (services rendered or goods received) in FY 2003 or earlier (prior to September 30, 2003).
2. The invoice for the contract performance in question will not be received by BPA before the close of business on September 30, 2003. The work will be invoiced in the first months of FY 2004.

Again, if either of the above criteria is not true, then an accrual should not be reported. Do not double count expenses by including costs in the accrual estimate that have already been billed to BPA or will be before Sept. 30th, or including expenses for work that takes place after Sept. 30. These costs will be invoiced and included in FY 2004.

In order to facilitate uniform reporting, please indicate the accrual estimate for each contract listed on the attached form. If you have a contract that meets the criteria listed above, but is not listed, please add it to the form. If separate invoices will be submitted for multiple performance periods on a contract, please provide an estimate for each individual invoice. For example, if you anticipate submitting an invoice for the month of August 2003 and an invoice for September 2003, list each of these performance periods and the corresponding estimate of the invoice amount. The performance period for an invoice is the period of time when the invoiced work was performed. Accurately indicating the performance period will allow BPA to match the accrual estimate to the actual invoice when it is submitted.

Please include in your accrual estimate all of the costs that you anticipate will be invoiced to

BPA for work occurring before Sept. 30th, including appropriate indirect costs and any subcontractor costs. Please be as accurate as possible in making the accrual estimate. Failure to accurately capture year-end accruals will have a detrimental impact on the Fish & Wildlife program. Under-estimating the accrual amount could result in the necessity of using FY 2004 funds to pay for work accomplished in FY 2003. Over-estimating the accrual amount could result in improperly tying up FY 2003 funds for your project that could be used by other projects, undermining the overall program. Not reporting an estimate has the same effect as under-estimating the accrual. The accuracy of your best estimate of the accruals is extremely important, as our auditors (PriceWaterhouseCoopers) will be reviewing these estimates later in the fiscal year.

Remember that your year-end accrual estimate counts against your contract spending cap (Council defined spending limit). If you have a contract with the spending cap clause you will not be allowed to accrue greater than that allowed under the cap. If your contract does not yet have the spending cap clause, we are asking that you make every attempt to not exceed the Council defined spending limit. The Council defined spending limit is the amount used for the spending cap. Each of our F&W contractors contributes to ensuring the F&W Program does not exceed its overall cap of \$139 million. If you anticipate the year-end accrual will result in the spending cap (Council defined spending limit) being exceeded for your contract, please contact your BPA project manager/COTR immediately to resolve this issue.

Please return the completed and signed form to BPA, ATTN: KEWB-4/Accrual Estimates, by September 16, 2003. The form may be faxed to BPA at (503) 230-3049, however we request that the original form still be mailed to BPA. Your attention to detail and cooperation is essential and appreciated. Reports are available at the following location on the BPA website at to assist you in calculating your accrual estimate:

http://www.efw.bpa.gov/cgi-bin/FW/Info_For_Fish_Wildlife_Contractors.cgi

BPA is also considering comments regarding our draft Policy Manual for Fish and Wildlife contracts, available at the website shown above. Comments on the draft Manual are due by September 12. (The comment period has been extended to allow adequate time for comment.)

If you have questions, please contact Tracy Hursh at (503) 230-4532 or Bryan Crawford at (503) 230-5130.

Sincerely,

A handwritten signature in black ink, appearing to read "Scott R. Hampton", written over a horizontal line.

Scott R. Hampton
Manager, Finance, Budget and Information Technology

**Contract Accruals for Work Performed but Not Billed Through September 30, 2003
For Fish and Wildlife Contracts with the Bonneville Power Administration**

**US DOI GEOLOGICAL SURVEY (COOK)
NW FISHERIES SCIENCE CTR
5501-A-COOK-UNDERWOOD RD
COOK WA 98605
Phone: (509) 528-2299**

| Project Number COTR | Contract Number (Release) | Contract Title | Accrual Performance Period | Estimated Accrual Amount |
|-------------------------|------------------------------|---|-------------------------------|--------------------------------|
| 200203200 DOCHERTY | 00010524() | 2002-032-00 PASSAGE OF JUVENILE FALL CHINOOK | | |
| 199501100 CRAIG | 00004767() | 1995-011-02 3-D ACOUSTIC TELEMETRY AT COULEE | | |
| 198740100 PICCININNI | 00004740() | 1987-401-00 ASSESS OF SMOLT CONDITION: BIO & ENVIRON INTERACTIONS | | |
| 200102500 BAUGHER | 00005068() | 2001-025-00 SALMONID PRODUCTION IN RESTORED RATTLESNAKE CREEK | | |
| 199602100 MASLEN | 00004728() | 1996-021-00 GAS BUBBLE TRAUMA MONITORING & RESEARCH OF JUV SALMON | | |
| 200101000 FODREA | 00007427() | 2001-010-00 INDUCED TURBULENCE TO ASSIST MIGRATING SALMONIDS | | |
| 199801900 BAUGHER | 00004973() | 1998-019-00 WIND RIVER WATERSHED | | |
| 200102600 SKIDMORE | 00005678() | 2001-026-00 EVALUATE COASTAL CUTTHROAT IN COLUMBIA RIVER | | |
| 199900301 DOCHERTY | 00004701() | 1999-003-05 SPAWNING OF FALL CHINOOK & CHUM SALMON | | |
| 200002900 DOCHERTY | 00004695() | 2000-029-00 IDENTIFICATION OF LARVAL PACIFIC LAMPREYS, RIVER | | |

I certify that the above services were performed in FY2003 and that an invoice will not be submitted to BPA for payment by September 30, 2003.

All of the following criteria must be met before an accrual may be processed for unbilled contract performance:

1. There must have been actual contract performance (services rendered or goods received) in FY 2003 (October 1, 2002 through September 30, 2003).
2. The invoice will not be received by BPA by close of business on September 30, 2003.

Again, if either of the above criteria is not true, then an accrual should not be reported.

Since All the above conditions have been met, these expenditures should be accrued as FY2003 business.

Signed

Date:



Department of Energy
Bonneville Power Administration
P.O.Box 3621
Portland, Oregon 97208-3621

Environment, Fish and Wildlife

August 15, 2003

In reply refer to: KEWB-4

US DOI GEOLOGICAL SURVEY (DENVER)
FEDERAL CTR BOX 25425
DENVER CO 80255

As part of our efforts to accurately account for and track the financial performance of fish & wildlife contracts, the Bonneville Power Administration (BPA) is required to report all contract performance that occurs within this fiscal year or earlier (before September 30, 2003), but will not be billed until October 1, 2003 or later. This reporting will assure that we accurately record expenses in the appropriate fiscal year, thus creating clarity between the work accomplished in FY 2003, with applicable expenses, and the work accomplished in FY 2004. This distinction is particularly important in light of BPA's need to closely manage the Fish and Wildlife Program within accrual limits, and the heightened standards for reporting of financial assets and liabilities recommended by our independent auditor, PriceWaterhouseCoopers.

To accurately capture FY 2003 Fish & Wildlife Program costs, BPA is requesting your assistance in identifying a detailed listing of all contract work and expenses that meet the following criteria. Note that **both** of the following criteria must be met before an accrual may be processed for unbilled contract performance:

1. There must have been actual contract performance (services rendered or goods received) in FY 2003 or earlier (prior to September 30, 2003).
2. The invoice for the contract performance in question will not be received by BPA before the close of business on September 30, 2003. The work will be invoiced in the first months of FY 2004.

Again, if either of the above criteria is not true, then an accrual should not be reported. Do not double count expenses by including costs in the accrual estimate that have already been billed to BPA or will be before Sept. 30th, or including expenses for work that takes place after Sept. 30. These costs will be invoiced and included in FY 2004.

In order to facilitate uniform reporting, please indicate the accrual estimate for each contract listed on the attached form. If you have a contract that meets the criteria listed above, but is not listed, please add it to the form. If separate invoices will be submitted for multiple performance periods on a contract, please provide an estimate for each individual invoice. For example, if you anticipate submitting an invoice for the month of August 2003 and an invoice for September 2003, list each of these performance periods and the corresponding estimate of the invoice amount. The performance period for an invoice is the period of time when the invoiced work was performed. Accurately indicating the performance period will allow BPA to match the accrual estimate to the actual invoice when it is submitted.

Please include in your accrual estimate all of the costs that you anticipate will be invoiced to

BPA for work occurring before Sept. 30th, including appropriate indirect costs and any subcontractor costs. Please be as accurate as possible in making the accrual estimate. Failure to accurately capture year-end accruals will have a detrimental impact on the Fish & Wildlife program. Under-estimating the accrual amount could result in the necessity of using FY 2004 funds to pay for work accomplished in FY 2003. Over-estimating the accrual amount could result in improperly tying up FY 2003 funds for your project that could be used by other projects, undermining the overall program. Not reporting an estimate has the same effect as under-estimating the accrual. The accuracy of your best estimate of the accruals is extremely important, as our auditors (PriceWaterhouseCoopers) will be reviewing these estimates later in the fiscal year.

Remember that your year-end accrual estimate counts against your contract spending cap (Council defined spending limit). If you have a contract with the spending cap clause you will not be allowed to accrue greater than that allowed under the cap. If your contract does not yet have the spending cap clause, we are asking that you make every attempt to not exceed the Council defined spending limit. The Council defined spending limit is the amount used for the spending cap. Each of our F&W contractors contributes to ensuring the F&W Program does not exceed its overall cap of \$139 million. If you anticipate the year-end accrual will result in the spending cap (Council defined spending limit) being exceeded for your contract, please contact your BPA project manager/COTR immediately to resolve this issue.

Please return the completed and signed form to BPA, ATTN: KEWB-4/Accrual Estimates, by September 16, 2003. The form may be faxed to BPA at (503) 230-3049, however we request that the original form still be mailed to BPA. Your attention to detail and cooperation is essential and appreciated. Reports are available at the following location on the BPA website at to assist you in calculating your accrual estimate:

http://www.efw.bpa.gov/cgi-bin/FW/Info_For_Fish_Wildlife_Contractors.cgi

BPA is also considering comments regarding our draft Policy Manual for Fish and Wildlife contracts, available at the website shown above. Comments on the draft Manual are due by September 12. (The comment period has been extended to allow adequate time for comment.)

If you have questions, please contact Tracy Hursh at (503) 230-4532 or Bryan Crawford at (503) 230-5130.

Sincerely,

A handwritten signature in black ink, appearing to read "Scott R. Hampton", written over a horizontal line.

Scott R. Hampton
Manager, Finance, Budget and Information Technology

**Contract Accruals for Work Performed but Not Billed Through September 30, 2003
For Fish and Wildlife Contracts with the Bonneville Power Administration**

**US DOI GEOLOGICAL SURVEY (DENVER)
FEDERAL CTR BOX 25425
DENVER CO 80255
Phone: (303) 202-4700**

| Project Number COTR | Contract Number (Release) | Contract Title | Accrual Performance Period | Estimated Accrual Amount |
|--------------------------------|--------------------------------------|--|---|---|
| 200005200 DOCHERTY | 00006209() | 2000-052-00 UPSTREAM MIGRATION PACIFIC LAMPREYS-JOHN DAY | | |

I certify that the above services were performed in FY2003 and that an invoice will not be submitted to BPA for payment by September 30, 2003.

All of the following criteria must be met before an accrual may be processed for unbilled contract performance:

1. There must have been actual contract performance (services rendered or goods received) in FY 2003 (October 1, 2002 through September 30, 2003).
2. The invoice will not be received by BPA by close of business on September 30, 2003.

Again, if either of the above criteria is not true, then an accrual should not be reported.

Since All the above conditions have been met, these expenditures should be accrued as FY2003 business.

Signed

Date:



Department of Energy
Bonneville Power Administration
P.O.Box 3621
Portland, Oregon 97208-3621

Environment, Fish and Wildlife

August 15, 2003

In reply refer to: KEWB-4

US DOI GEOLOGICAL SURVEY (WESTERN FISHERIES RESEARCH CENTER)
WESTERN FISHERIES RESEACH CTR
6505 NE 65TH ST
SEATTLE WA 98115

As part of our efforts to accurately account for and track the financial performance of fish & wildlife contracts, the Bonneville Power Administration (BPA) is required to report all contract performance that occurs within this fiscal year or earlier (before September 30, 2003), but will not be billed until October 1, 2003 or later. This reporting will assure that we accurately record expenses in the appropriate fiscal year, thus creating clarity between the work accomplished in FY 2003, with applicable expenses, and the work accomplished in FY 2004. This distinction is particularly important in light of BPA's need to closely manage the Fish and Wildlife Program within accrual limits, and the heightened standards for reporting of financial assets and liabilities recommended by our independent auditor, PriceWaterhouseCoopers.

To accurately capture FY 2003 Fish & Wildlife Program costs, BPA is requesting your assistance in identifying a detailed listing of all contract work and expenses that meet the following criteria. Note that **both** of the following criteria must be met before an accrual may be processed for unbilled contract performance:

1. There must have been actual contract performance (services rendered or goods received) in FY 2003 or earlier (prior to September 30, 2003).
2. The invoice for the contract performance in question will not be received by BPA before the close of business on September 30, 2003. The work will be invoiced in the first months of FY 2004.

Again, if either of the above criteria is not true, then an accrual should not be reported. Do not double count expenses by including costs in the accrual estimate that have already been billed to BPA or will be before Sept. 30th, or including expenses for work that takes place after Sept. 30. These costs will be invoiced and included in FY 2004.

In order to facilitate uniform reporting, please indicate the accrual estimate for each contract listed on the attached form. If you have a contract that meets the criteria listed above, but is not listed, please add it to the form. If separate invoices will be submitted for multiple performance periods on a contract, please provide an estimate for each individual invoice. For example, if you anticipate submitting an invoice for the month of August 2003 and an invoice for September 2003, list each of these performance periods and the corresponding estimate of the invoice amount. The performance period for an invoice is the period of time when the invoiced work was performed. Accurately indicating the performance period will allow BPA to match the accrual estimate to the actual invoice when it is submitted.

Please include in your accrual estimate all of the costs that you anticipate will be invoiced to

BPA for work occurring before Sept. 30th, including appropriate indirect costs and any subcontractor costs. Please be as accurate as possible in making the accrual estimate. Failure to accurately capture year-end accruals will have a detrimental impact on the Fish & Wildlife program. Under-estimating the accrual amount could result in the necessity of using FY 2004 funds to pay for work accomplished in FY 2003. Over-estimating the accrual amount could result in improperly tying up FY 2003 funds for your project that could be used by other projects, undermining the overall program. Not reporting an estimate has the same effect as under-estimating the accrual. The accuracy of your best estimate of the accruals is extremely important, as our auditors (PriceWaterhouseCoopers) will be reviewing these estimates later in the fiscal year.

Remember that your year-end accrual estimate counts against your contract spending cap (Council defined spending limit). If you have a contract with the spending cap clause you will not be allowed to accrue greater than that allowed under the cap. If your contract does not yet have the spending cap clause, we are asking that you make every attempt to not exceed the Council defined spending limit. The Council defined spending limit is the amount used for the spending cap. Each of our F&W contractors contributes to ensuring the F&W Program does not exceed its overall cap of \$139 million. If you anticipate the year-end accrual will result in the spending cap (Council defined spending limit) being exceeded for your contract, please contact your BPA project manager/COTR immediately to resolve this issue.

Please return the completed and signed form to BPA, ATTN: KEWB-4/Accrual Estimates, by September 16, 2003. The form may be faxed to BPA at (503) 230-3049, however we request that the original form still be mailed to BPA. Your attention to detail and cooperation is essential and appreciated. Reports are available at the following location on the BPA website at to assist you in calculating your accrual estimate:

http://www.efw.bpa.gov/cgi-bin/FW/Info_For_Fish_Wildlife_Contractors.cgi

BPA is also considering comments regarding our draft Policy Manual for Fish and Wildlife contracts, available at the website shown above. Comments on the draft Manual are due by September 12. (The comment period has been extended to allow adequate time for comment.)

If you have questions, please contact Tracy Hursh at (503) 230-4532 or Bryan Crawford at (503) 230-5130.

Sincerely,

A handwritten signature in black ink, appearing to read "Scott R. Hampton", with a long horizontal line extending to the left.

Scott R. Hampton
Manager, Finance, Budget and Information Technology

**Contract Accruals for Work Performed but Not Billed Through September 30, 2003
For Fish and Wildlife Contracts with the Bonneville Power Administration**

**US DOI GEOLOGICAL SURVEY (WESTERN FISHERIES RESEARCH CENTER)
WESTERN FISHERIES RESEACH CTR
6505 NE 65TH ST
SEATTLE WA 98115**

| Project Number COTR | Contract Number (Release) | Contract Title | Accrual Performance Period | Estimated Accrual Amount |
|--------------------------------|--------------------------------------|---|---------------------------------------|-------------------------------------|
| 199102900 DOCHERTY | 00005362() | 1991-029-00 IDENTIFY THE SPAWNING, REARING & MIGRATORY REQUIRE. | | |

I certify that the above services were performed in FY2003 and that an invoice will not be submitted to BPA for payment by September 30, 2003.

All of the following criteria must be met before an accrual may be processed for unbilled contract performance:

1. There must have been actual contract performance (services rendered or goods received) in FY 2003 (October 1, 2002 through September 30, 2003).
2. The invoice will not be received by BPA by close of business on September 30, 2003.

Again, if either of the above criteria is not true, then an accrual should not be reported.

Since All the above conditions have been met, these expenditures should be accrued as FY2003 business.

Signed

Date:



Department of Energy
Bonneville Power Administration
P.O.Box 3621
Portland, Oregon 97208-3621

Environment, Fish and Wildlife

August 15, 2003

In reply refer to: KEWB-4

US DOI NW BIOLOGICAL SCIENCE CENTER (SEATTLE)
6505 NE 65TH ST
SEATTLE WA 98115

As part of our efforts to accurately account for and track the financial performance of fish & wildlife contracts, the Bonneville Power Administration (BPA) is required to report all contract performance that occurs within this fiscal year or earlier (before September 30, 2003), but will not be billed until October 1, 2003 or later. This reporting will assure that we accurately record expenses in the appropriate fiscal year, thus creating clarity between the work accomplished in FY 2003, with applicable expenses, and the work accomplished in FY 2004. This distinction is particularly important in light of BPA's need to closely manage the Fish and Wildlife Program within accrual limits, and the heightened standards for reporting of financial assets and liabilities recommended by our independent auditor, PriceWaterhouseCoopers.

To accurately capture FY 2003 Fish & Wildlife Program costs, BPA is requesting your assistance in identifying a detailed listing of all contract work and expenses that meet the following criteria. Note that **both** of the following criteria must be met before an accrual may be processed for unbilled contract performance:

1. There must have been actual contract performance (services rendered or goods received) in FY 2003 or earlier (prior to September 30, 2003).
2. The invoice for the contract performance in question will not be received by BPA before the close of business on September 30, 2003. The work will be invoiced in the first months of FY 2004.

Again, if either of the above criteria is not true, then an accrual should not be reported. Do not double count expenses by including costs in the accrual estimate that have already been billed to BPA or will be before Sept. 30th, or including expenses for work that takes place after Sept. 30. These costs will be invoiced and included in FY 2004.

In order to facilitate uniform reporting, please indicate the accrual estimate for each contract listed on the attached form. If you have a contract that meets the criteria listed above, but is not listed, please add it to the form. If separate invoices will be submitted for multiple performance periods on a contract, please provide an estimate for each individual invoice. For example, if you anticipate submitting an invoice for the month of August 2003 and an invoice for September 2003, list each of these performance periods and the corresponding estimate of the invoice amount. The performance period for an invoice is the period of time when the invoiced work was performed. Accurately indicating the performance period will allow BPA to match the accrual estimate to the actual invoice when it is submitted.

Please include in your accrual estimate all of the costs that you anticipate will be invoiced to

BPA for work occurring before Sept. 30th, including appropriate indirect costs and any subcontractor costs. Please be as accurate as possible in making the accrual estimate. Failure to accurately capture year-end accruals will have a detrimental impact on the Fish & Wildlife program. Under-estimating the accrual amount could result in the necessity of using FY 2004 funds to pay for work accomplished in FY 2003. Over-estimating the accrual amount could result in improperly tying up FY 2003 funds for your project that could be used by other projects, undermining the overall program. Not reporting an estimate has the same effect as under-estimating the accrual. The accuracy of your best estimate of the accruals is extremely important, as our auditors (PriceWaterhouseCoopers) will be reviewing these estimates later in the fiscal year.

Remember that your year-end accrual estimate counts against your contract spending cap (Council defined spending limit). If you have a contract with the spending cap clause you will not be allowed to accrue greater than that allowed under the cap. If your contract does not yet have the spending cap clause, we are asking that you make every attempt to not exceed the Council defined spending limit. The Council defined spending limit is the amount used for the spending cap. Each of our F&W contractors contributes to ensuring the F&W Program does not exceed its overall cap of \$139 million. If you anticipate the year-end accrual will result in the spending cap (Council defined spending limit) being exceeded for your contract, please contact your BPA project manager/COTR immediately to resolve this issue.

Please return the completed and signed form to BPA, ATTN: KEWB-4/Accrual Estimates, by September 16, 2003. The form may be faxed to BPA at (503) 230-3049, however we request that the original form still be mailed to BPA. Your attention to detail and cooperation is essential and appreciated. Reports are available at the following location on the BPA website at to assist you in calculating your accrual estimate:

http://www.efw.bpa.gov/cgi-bin/FW/Info_For_Fish_Wildlife_Contractors.cgi

BPA is also considering comments regarding our draft Policy Manual for Fish and Wildlife contracts, available at the website shown above. Comments on the draft Manual are due by September 12. (The comment period has been extended to allow adequate time for comment.)

If you have questions, please contact Tracy Hursh at (503) 230-4532 or Bryan Crawford at (503) 230-5130.

Sincerely,

A handwritten signature in black ink, appearing to read "Scott R. Hampton", written over a horizontal line.

Scott R. Hampton
Manager, Finance, Budget and Information Technology

**Contract Accruals for Work Performed but Not Billed Through September 30, 2003
For Fish and Wildlife Contracts with the Bonneville Power Administration**

**US DOI NW BIOLOGICAL SCIENCE CENTER (SEATTLE)
6505 NE 65TH ST
SEATTLE WA 98115
Phone: (206) 526-6282**

| Project Number COTR | Contract Number (Release) | Contract Title | Accrual Performance Period | Estimated Accrual Amount |
|--------------------------------|--------------------------------------|---|---|---|
| 199005200 GISLASON | 00004726() | 1990-052-00 PERFORMANCE/STOCK PRODUCTIVITY IMPACTS OF HATCH SUPP. | | |

I certify that the above services were performed in FY2003 and that an invoice will not be submitted to BPA for payment by September 30, 2003.

All of the following criteria must be met before an accrual may be processed for unbilled contract performance:

1. There must have been actual contract performance (services rendered or goods received) in FY 2003 (October 1, 2002 through September 30, 2003).
2. The invoice will not be received by BPA by close of business on September 30, 2003.

Again, if either of the above criteria is not true, then an accrual should not be reported.

Since All the above conditions have been met, these expenditures should be accrued as FY2003 business.

Signed

Date:



Department of Energy
Bonneville Power Administration
P.O.Box 3621
Portland, Oregon 97208-3621

Environment, Fish and Wildlife

August 15, 2003

In reply refer to: KEWB-4

US DOE OAK RIDGE OPERATIONS OFFICE ENERGY PROGRAM DIVISION (OAK RIDGE)
PO BOX 2008
OAK RIDGE TN 37831-8611

As part of our efforts to accurately account for and track the financial performance of fish & wildlife contracts, the Bonneville Power Administration (BPA) is required to report all contract performance that occurs within this fiscal year or earlier (before September 30, 2003), but will not be billed until October 1, 2003 or later. This reporting will assure that we accurately record expenses in the appropriate fiscal year, thus creating clarity between the work accomplished in FY 2003, with applicable expenses, and the work accomplished in FY 2004. This distinction is particularly important in light of BPA's need to closely manage the Fish and Wildlife Program within accrual limits, and the heightened standards for reporting of financial assets and liabilities recommended by our independent auditor, PriceWaterhouseCoopers.

To accurately capture FY 2003 Fish & Wildlife Program costs, BPA is requesting your assistance in identifying a detailed listing of all contract work and expenses that meet the following criteria. Note that **both** of the following criteria must be met before an accrual may be processed for unbilled contract performance:

1. There must have been actual contract performance (services rendered or goods received) in FY 2003 or earlier (prior to September 30, 2003).
2. The invoice for the contract performance in question will not be received by BPA before the close of business on September 30, 2003. The work will be invoiced in the first months of FY 2004.

Again, if either of the above criteria is not true, then an accrual should not be reported. Do not double count expenses by including costs in the accrual estimate that have already been billed to BPA or will be before Sept. 30th, or including expenses for work that takes place after Sept. 30. These costs will be invoiced and included in FY 2004.

In order to facilitate uniform reporting, please indicate the accrual estimate for each contract listed on the attached form. If you have a contract that meets the criteria listed above, but is not listed, please add it to the form. If separate invoices will be submitted for multiple performance periods on a contract, please provide an estimate for each individual invoice. For example, if you anticipate submitting an invoice for the month of August 2003 and an invoice for September 2003, list each of these performance periods and the corresponding estimate of the invoice amount. The performance period for an invoice is the period of time when the invoiced work was performed. Accurately indicating the performance period will allow BPA to match the accrual estimate to the actual invoice when it is submitted.

Please include in your accrual estimate all of the costs that you anticipate will be invoiced to

BPA for work occurring before Sept. 30th, including appropriate indirect costs and any subcontractor costs. Please be as accurate as possible in making the accrual estimate. Failure to accurately capture year-end accruals will have a detrimental impact on the Fish & Wildlife program. Under-estimating the accrual amount could result in the necessity of using FY 2004 funds to pay for work accomplished in FY 2003. Over-estimating the accrual amount could result in improperly tying up FY 2003 funds for your project that could be used by other projects, undermining the overall program. Not reporting an estimate has the same effect as under-estimating the accrual. The accuracy of your best estimate of the accruals is extremely important, as our auditors (PriceWaterhouseCoopers) will be reviewing these estimates later in the fiscal year.

Remember that your year-end accrual estimate counts against your contract spending cap (Council defined spending limit). If you have a contract with the spending cap clause you will not be allowed to accrue greater than that allowed under the cap. If your contract does not yet have the spending cap clause, we are asking that you make every attempt to not exceed the Council defined spending limit. The Council defined spending limit is the amount used for the spending cap. Each of our F&W contractors contributes to ensuring the F&W Program does not exceed its overall cap of \$139 million. If you anticipate the year-end accrual will result in the spending cap (Council defined spending limit) being exceeded for your contract, please contact your BPA project manager/COTR immediately to resolve this issue.

Please return the completed and signed form to BPA, ATTN: KEWB-4/Accrual Estimates, by September 16, 2003. The form may be faxed to BPA at (503) 230-3049, however we request that the original form still be mailed to BPA. Your attention to detail and cooperation is essential and appreciated. Reports are available at the following location on the BPA website at to assist you in calculating your accrual estimate:

http://www.efw.bpa.gov/cgi-bin/FW/Info_For_Fish_Wildlife_Contractors.cgi

BPA is also considering comments regarding our draft Policy Manual for Fish and Wildlife contracts, available at the website shown above. Comments on the draft Manual are due by September 12. (The comment period has been extended to allow adequate time for comment.)

If you have questions, please contact Tracy Hursh at (503) 230-4532 or Bryan Crawford at (503) 230-5130.

Sincerely,

A handwritten signature in black ink, appearing to read "Scott R. Hampton", written over a horizontal line.

Scott R. Hampton
Manager, Finance, Budget and Information Technology

**Contract Accruals for Work Performed but Not Billed Through September 30, 2003
For Fish and Wildlife Contracts with the Bonneville Power Administration**

**US DOE OAK RIDGE OPERATIONS OFFICE ENERGY PROGRAM DIVISION (OAK RIDGE)
PO BOX 2008
OAK RIDGE TN 37831-8611**

| Project Number COTR | Contract Number (Release) | Contract Title | Accrual Performance Period | Estimated Accrual Amount |
|--------------------------------|--------------------------------------|---|---------------------------------------|-------------------------------------|
| 198907201 BRADY | 00005278() | 1989-072-01 SCIENTIFIC REVIEW GROUP SUPPORT | | |

I certify that the above services were performed in FY2003 and that an invoice will not be submitted to BPA for payment by September 30, 2003.

All of the following criteria must be met before an accrual may be processed for unbilled contract performance:

1. There must have been actual contract performance (services rendered or goods received) in FY 2003 (October 1, 2002 through September 30, 2003).
2. The invoice will not be received by BPA by close of business on September 30, 2003.

Again, if either of the above criteria is not true, then an accrual should not be reported.

Since All the above conditions have been met, these expenditures should be accrued as FY2003 business.

Signed

Date:



Department of Energy
Bonneville Power Administration
P.O.Box 3621
Portland, Oregon 97208-3621

Environment, Fish and Wildlife

August 15, 2003

In reply refer to: KEWB-4

US DOE RICHLAND OPERATIONS OFC (ENERGY)
ENERGY PROGRAMS DIVISION
PO BOX 550
RICHLAND WA 99352

As part of our efforts to accurately account for and track the financial performance of fish & wildlife contracts, the Bonneville Power Administration (BPA) is required to report all contract performance that occurs within this fiscal year or earlier (before September 30, 2003), but will not be billed until October 1, 2003 or later. This reporting will assure that we accurately record expenses in the appropriate fiscal year, thus creating clarity between the work accomplished in FY 2003, with applicable expenses, and the work accomplished in FY 2004. This distinction is particularly important in light of BPA's need to closely manage the Fish and Wildlife Program within accrual limits, and the heightened standards for reporting of financial assets and liabilities recommended by our independent auditor, PriceWaterhouseCoopers.

To accurately capture FY 2003 Fish & Wildlife Program costs, BPA is requesting your assistance in identifying a detailed listing of all contract work and expenses that meet the following criteria. Note that **both** of the following criteria must be met before an accrual may be processed for unbilled contract performance:

1. There must have been actual contract performance (services rendered or goods received) in FY 2003 or earlier (prior to September 30, 2003).
2. The invoice for the contract performance in question will not be received by BPA before the close of business on September 30, 2003. The work will be invoiced in the first months of FY 2004.

Again, if either of the above criteria is not true, then an accrual should not be reported. Do not double count expenses by including costs in the accrual estimate that have already been billed to BPA or will be before Sept. 30th, or including expenses for work that takes place after Sept. 30. These costs will be invoiced and included in FY 2004.

In order to facilitate uniform reporting, please indicate the accrual estimate for each contract listed on the attached form. If you have a contract that meets the criteria listed above, but is not listed, please add it to the form. If separate invoices will be submitted for multiple performance periods on a contract, please provide an estimate for each individual invoice. For example, if you anticipate submitting an invoice for the month of August 2003 and an invoice for September 2003, list each of these performance periods and the corresponding estimate of the invoice amount. The performance period for an invoice is the period of time when the invoiced work was performed. Accurately indicating the performance period will allow BPA to match the accrual estimate to the actual invoice when it is submitted.

Please include in your accrual estimate all of the costs that you anticipate will be invoiced to

BPA for work occurring before Sept. 30th, including appropriate indirect costs and any subcontractor costs. Please be as accurate as possible in making the accrual estimate. Failure to accurately capture year-end accruals will have a detrimental impact on the Fish & Wildlife program. Under-estimating the accrual amount could result in the necessity of using FY 2004 funds to pay for work accomplished in FY 2003. Over-estimating the accrual amount could result in improperly tying up FY 2003 funds for your project that could be used by other projects, undermining the overall program. Not reporting an estimate has the same effect as under-estimating the accrual. The accuracy of your best estimate of the accruals is extremely important, as our auditors (PriceWaterhouseCoopers) will be reviewing these estimates later in the fiscal year.

Remember that your year-end accrual estimate counts against your contract spending cap (Council defined spending limit). If you have a contract with the spending cap clause you will not be allowed to accrue greater than that allowed under the cap. If your contract does not yet have the spending cap clause, we are asking that you make every attempt to not exceed the Council defined spending limit. The Council defined spending limit is the amount used for the spending cap. Each of our F&W contractors contributes to ensuring the F&W Program does not exceed its overall cap of \$139 million. If you anticipate the year-end accrual will result in the spending cap (Council defined spending limit) being exceeded for your contract, please contact your BPA project manager/COTR immediately to resolve this issue.

Please return the completed and signed form to BPA, ATTN: KEWB-4/Accrual Estimates, by September 16, 2003. The form may be faxed to BPA at (503) 230-3049, however we request that the original form still be mailed to BPA. Your attention to detail and cooperation is essential and appreciated. Reports are available at the following location on the BPA website at to assist you in calculating your accrual estimate:

http://www.efw.bpa.gov/cgi-bin/FW/Info_For_Fish_Wildlife_Contractors.cgi

BPA is also considering comments regarding our draft Policy Manual for Fish and Wildlife contracts, available at the website shown above. Comments on the draft Manual are due by September 12. (The comment period has been extended to allow adequate time for comment.)

If you have questions, please contact Tracy Hursh at (503) 230-4532 or Bryan Crawford at (503) 230-5130.

Sincerely,

A handwritten signature in black ink, appearing to read "Scott R. Hampton", written over a horizontal line.

Scott R. Hampton
Manager, Finance, Budget and Information Technology

**Contract Accruals for Work Performed but Not Billed Through September 30, 2003
For Fish and Wildlife Contracts with the Bonneville Power Administration**

**US DOE RICHLAND OPERATIONS OFC (ENERGY)
ENERGY PROGRAMS DIVISION
PO BOX 550
RICHLAND WA 99352
Phone: (509) 375-2267**

| Project Number COTR | Contract Number (Release) | Contract Title | Accrual Performance Period | Estimated Accrual Amount |
|------------------------|------------------------------|---|-------------------------------|-----------------------------|
| 200207800 MASLEN | 00000652(00023) | 2002-078-00 HYPOCHEIS DISCHARGE ON EGG POCKET WATER TEMPERATURE | | |
| 200207700 WILCOX | 00000652(00022) | 2002-077-00 FACILITATION WORKGROUP FOR ESTUARY & OCEAN | | |
| 199406900 DOCHERTY | 00000652(00014) | 1994-069-00 CONCEPTUAL SPAWNING HABITAT MODEL TO AID IN ESA RECOV | | |
| 199501100 CRAIG | 00000652(00015) | 1995-011-01 HYDROACOUSTIC & SONIC TAG TRACKING GRAND COULEE DAM | | |
| 200207600 WILCOX | 00000652(00024) | 2002-076-00 PROTECT & RESTORE LOWER COLUMBIA RIVER & ESTUARY | | |
| 199703000 DOCHERTY | 00000652(00025) | 1997-030-00 CHINOOK SALMON ADULT ABUNDANCE MONITORING | | |
| 198506200 BYRNES | 00000652(00017) | 1985-062-00 YAKIMA SCREEN EVALUATION | | |
| 199900301 DOCHERTY | 00000652(00016) | 1999-003-04 EVAL. SPAWNING OF F. CHINOOK & CHUM BELOW 4 LOW DAMS | | |
| 199601100 ZELINSKY | 00000652(00019) | 1996-011-00 WALLA WALLA FISH PASSAGE M&E | | |
| 200202700 PICCININI | 00000652(00021) | 2002-027-00 LOWER SNAKE HYDRODYNAMICS AND WATER QUALITY | | |

I certify that the above services were performed in FY2003 and that an invoice will not be submitted to BPA for payment by September 30, 2003.

All of the following criteria must be met before an accrual may be processed for unbilled contract performance:

1. There must have been actual contract performance (services rendered or goods received) in FY 2003 (October 1, 2002 through September 30, 2003).
2. The invoice will not be received by BPA by close of business on September 30, 2003.

Again, if either of the above criteria is not true, then an accrual should not be reported.

Since All the above conditions have been met, these expenditures should be accrued as FY2003 business.

Signed

Date:



Department of Energy
Bonneville Power Administration
P.O.Box 3621
Portland, Oregon 97208-3621

Environment, Fish and Wildlife

August 15, 2003

In reply refer to: KEWB-4

WASHINGTON OFFICE OF (SHPO/OLYMPIA)
ARCHEOLOGY & HISTORICAL PRES.
10623 S CAPITOL WAY
SECTION 106
OLYMPIA WA 98504
Attn: ROB WHITLAM

As part of our efforts to accurately account for and track the financial performance of fish & wildlife contracts, the Bonneville Power Administration (BPA) is required to report all contract performance that occurs within this fiscal year or earlier (before September 30, 2003), but will not be billed until October 1, 2003 or later. This reporting will assure that we accurately record expenses in the appropriate fiscal year, thus creating clarity between the work accomplished in FY 2003, with applicable expenses, and the work accomplished in FY 2004. This distinction is particularly important in light of BPA's need to closely manage the Fish and Wildlife Program within accrual limits, and the heightened standards for reporting of financial assets and liabilities recommended by our independent auditor, PriceWaterhouseCoopers.

To accurately capture FY 2003 Fish & Wildlife Program costs, BPA is requesting your assistance in identifying a detailed listing of all contract work and expenses that meet the following criteria. Note that **both** of the following criteria must be met before an accrual may be processed for unbilled contract performance:

1. There must have been actual contract performance (services rendered or goods received) in FY 2003 or earlier (prior to September 30, 2003).
2. The invoice for the contract performance in question will not be received by BPA before the close of business on September 30, 2003. The work will be invoiced in the first months of FY 2004.

Again, if either of the above criteria is not true, then an accrual should not be reported. Do not double count expenses by including costs in the accrual estimate that have already been billed to BPA or will be before Sept. 30th, or including expenses for work that takes place after Sept. 30. These costs will be invoiced and included in FY 2004.

In order to facilitate uniform reporting, please indicate the accrual estimate for each contract listed on the attached form. If you have a contract that meets the criteria listed above, but is not listed, please add it to the form. If separate invoices will be submitted for multiple performance periods on a contract, please provide an estimate for each individual invoice. For example, if you anticipate submitting an invoice for the month of August 2003 and an invoice for September 2003, list each of these performance periods and the corresponding estimate of the invoice amount. The performance period for an invoice is the period of time when the invoiced work was performed. Accurately indicating the performance period will allow BPA to match the accrual estimate to the actual invoice when it is submitted.

Please include in your accrual estimate all of the costs that you anticipate will be invoiced to BPA for work occurring before Sept. 30th, including appropriate indirect costs and any subcontractor costs. Please be as accurate as possible in making the accrual estimate. Failure to accurately capture year-end accruals will have a detrimental impact on the Fish & Wildlife program. Under-estimating the accrual amount could result in the necessity of using FY 2004 funds to pay for work accomplished in FY 2003. Over-estimating the accrual amount could result in improperly tying up FY 2003 funds for your project that could be used by other projects, undermining the overall program. Not reporting an estimate has the same effect as under-estimating the accrual. The accuracy of your best estimate of the accruals is extremely important, as our auditors (PriceWaterhouseCoopers) will be reviewing these estimates later in the fiscal year.

Remember that your year-end accrual estimate counts against your contract spending cap (Council defined spending limit). If you have a contract with the spending cap clause you will not be allowed to accrue greater than that allowed under the cap. If your contract does not yet have the spending cap clause, we are asking that you make every attempt to not exceed the Council defined spending limit. The Council defined spending limit is the amount used for the spending cap. Each of our F&W contractors contributes to ensuring the F&W Program does not exceed its overall cap of \$139 million. If you anticipate the year-end accrual will result in the spending cap (Council defined spending limit) being exceeded for your contract, please contact your BPA project manager/COTR immediately to resolve this issue.

Please return the completed and signed form to BPA, ATTN: KEWB-4/Accrual Estimates, by September 16, 2003. The form may be faxed to BPA at (503) 230-3049, however we request that the original form still be mailed to BPA. Your attention to detail and cooperation is essential and appreciated. Reports are available at the following location on the BPA website at to assist you in calculating your accrual estimate:

http://www.efw.bpa.gov/cgi-bin/FW/Info_For_Fish_Wildlife_Contractors.cgi

BPA is also considering comments regarding our draft Policy Manual for Fish and Wildlife contracts, available at the website shown above. Comments on the draft Manual are due by September 12. (The comment period has been extended to allow adequate time for comment.)

If you have questions, please contact Tracy Hursh at (503) 230-4532 or Bryan Crawford at (503) 230-5130.

Sincerely,

A handwritten signature in black ink, appearing to read "Scott R. Hampton", written over a horizontal line.

Scott R. Hampton
Manager, Finance, Budget and Information Technology

**Contract Accruals for Work Performed but Not Billed Through September 30, 2003
For Fish and Wildlife Contracts with the Bonneville Power Administration**

**WASHINGTON OFFICE OF (SHPO/OLYMPIA)
ARCHEOLOGY & HISTORICAL PRES.
10623 S CAPITOL WAY
SECTION 106
OLYMPIA WA 98504
Attn: ROB WHITLAM**

Phone: (360) 586-3080

| Project Number COTR | Contract Number (Release) | Contract Title | Accrual Performance Period | Estimated Accrual Amount |
|--------------------------------|--------------------------------------|--|---------------------------------------|-------------------------------------|
| 200304800 BERAUD | 00005887() | ARCHAEOLOGICAL SERVICES WITH WASHINGTON SHPO | | |

I certify that the above services were performed in FY2003 and that an invoice will not be submitted to BPA for payment by September 30, 2003.

All of the following criteria must be met before an accrual may be processed for unbilled contract performance:

1. There must have been actual contract performance (services rendered or goods received) in FY 2003 (October 1, 2002 through September 30, 2003).
2. The invoice will not be received by BPA by close of business on September 30, 2003.

Again, if either of the above criteria is not true, then an accrual should not be reported.

Since All the above conditions have been met, these expenditures should be accrued as FY2003 business.

Signed

Date:



Department of Energy
Bonneville Power Administration
P.O.Box 3621
Portland, Oregon 97208-3621

Environment, Fish and Wildlife

August 15, 2003

In reply refer to: KEWB-4

EASTERN WASHINGTON UNIVERSITY (ARCHEOLOGICAL&HISTORICAL)
ARCHEOLOGICAL & HISTORICAL SVC
526 5TH ST MAIL STOP 168
CHENEY WA 99004-2431

As part of our efforts to accurately account for and track the financial performance of fish & wildlife contracts, the Bonneville Power Administration (BPA) is required to report all contract performance that occurs within this fiscal year or earlier (before September 30, 2003), but will not be billed until October 1, 2003 or later. This reporting will assure that we accurately record expenses in the appropriate fiscal year, thus creating clarity between the work accomplished in FY 2003, with applicable expenses, and the work accomplished in FY 2004. This distinction is particularly important in light of BPA's need to closely manage the Fish and Wildlife Program within accrual limits, and the heightened standards for reporting of financial assets and liabilities recommended by our independent auditor, PriceWaterhouseCoopers.

To accurately capture FY 2003 Fish & Wildlife Program costs, BPA is requesting your assistance in identifying a detailed listing of all contract work and expenses that meet the following criteria. Note that **both** of the following criteria must be met before an accrual may be processed for unbilled contract performance:

1. There must have been actual contract performance (services rendered or goods received) in FY 2003 or earlier (prior to September 30, 2003).
2. The invoice for the contract performance in question will not be received by BPA before the close of business on September 30, 2003. The work will be invoiced in the first months of FY 2004.

Again, if either of the above criteria is not true, then an accrual should not be reported. Do not double count expenses by including costs in the accrual estimate that have already been billed to BPA or will be before Sept. 30th, or including expenses for work that takes place after Sept. 30. These costs will be invoiced and included in FY 2004.

In order to facilitate uniform reporting, please indicate the accrual estimate for each contract listed on the attached form. If you have a contract that meets the criteria listed above, but is not listed, please add it to the form. If separate invoices will be submitted for multiple performance periods on a contract, please provide an estimate for each individual invoice. For example, if you anticipate submitting an invoice for the month of August 2003 and an invoice for September 2003, list each of these performance periods and the corresponding estimate of the invoice amount. The performance period for an invoice is the period of time when the invoiced work was performed. Accurately indicating the performance period will allow BPA to match the accrual estimate to the actual invoice when it is submitted.

Please include in your accrual estimate all of the costs that you anticipate will be invoiced to

BPA for work occurring before Sept. 30th, including appropriate indirect costs and any subcontractor costs. Please be as accurate as possible in making the accrual estimate. Failure to accurately capture year-end accruals will have a detrimental impact on the Fish & Wildlife program. Under-estimating the accrual amount could result in the necessity of using FY 2004 funds to pay for work accomplished in FY 2003. Over-estimating the accrual amount could result in improperly tying up FY 2003 funds for your project that could be used by other projects, undermining the overall program. Not reporting an estimate has the same effect as under-estimating the accrual. The accuracy of your best estimate of the accruals is extremely important, as our auditors (PriceWaterhouseCoopers) will be reviewing these estimates later in the fiscal year.

Remember that your year-end accrual estimate counts against your contract spending cap (Council defined spending limit). If you have a contract with the spending cap clause you will not be allowed to accrue greater than that allowed under the cap. If your contract does not yet have the spending cap clause, we are asking that you make every attempt to not exceed the Council defined spending limit. The Council defined spending limit is the amount used for the spending cap. Each of our F&W contractors contributes to ensuring the F&W Program does not exceed its overall cap of \$139 million. If you anticipate the year-end accrual will result in the spending cap (Council defined spending limit) being exceeded for your contract, please contact your BPA project manager/COTR immediately to resolve this issue.

Please return the completed and signed form to BPA, ATTN: KEWB-4/Accrual Estimates, by September 16, 2003. The form may be faxed to BPA at (503) 230-3049, however we request that the original form still be mailed to BPA. Your attention to detail and cooperation is essential and appreciated. Reports are available at the following location on the BPA website at to assist you in calculating your accrual estimate:

http://www.efw.bpa.gov/cgi-bin/FW/Info_For_Fish_Wildlife_Contractors.cgi

BPA is also considering comments regarding our draft Policy Manual for Fish and Wildlife contracts, available at the website shown above. Comments on the draft Manual are due by September 12. (The comment period has been extended to allow adequate time for comment.)

If you have questions, please contact Tracy Hursh at (503) 230-4532 or Bryan Crawford at (503) 230-5130.

Sincerely,

A handwritten signature in black ink, appearing to read "Scott R. Hampton", written over a horizontal line.

Scott R. Hampton
Manager, Finance, Budget and Information Technology

**Contract Accruals for Work Performed but Not Billed Through September 30, 2003
For Fish and Wildlife Contracts with the Bonneville Power Administration**

**EASTERN WASHINGTON UNIVERSITY (ARCHEOLOGICAL&HISTORICAL)
ARCHEOLOGICAL & HISTORICAL SVC
526 5TH ST MAIL STOP 168
CHENEY WA 99004-2431**

| Project Number COTR | Contract Number (Release) | Contract Title | Accrual Performance Period | Estimated Accrual Amount |
|--------------------------------|--------------------------------------|--|---|---|
| 200304800 BOSS | 00000592(00010) | CHAPMAN-NELSON FISH SCREENS CULTURAL INVESTIGATION | | |

I certify that the above services were performed in FY2003 and that an invoice will not be submitted to BPA for payment by September 30, 2003.

All of the following criteria must be met before an accrual may be processed for unbilled contract performance:

1. There must have been actual contract performance (services rendered or goods received) in FY 2003 (October 1, 2002 through September 30, 2003).
2. The invoice will not be received by BPA by close of business on September 30, 2003.

Again, if either of the above criteria is not true, then an accrual should not be reported.

Since All the above conditions have been met, these expenditures should be accrued as FY2003 business.

Signed

Date:



Department of Energy
Bonneville Power Administration
P.O.Box 3621
Portland, Oregon 97208-3621

Environment, Fish and Wildlife

August 15, 2003

In reply refer to: KEWB-4

WASHINGTON DEPT OF ECOLOGY (OLYMPIA)
CASHIERING SECTION
PO BOX 5128
LACEY WA 98509-5128

As part of our efforts to accurately account for and track the financial performance of fish & wildlife contracts, the Bonneville Power Administration (BPA) is required to report all contract performance that occurs within this fiscal year or earlier (before September 30, 2003), but will not be billed until October 1, 2003 or later. This reporting will assure that we accurately record expenses in the appropriate fiscal year, thus creating clarity between the work accomplished in FY 2003, with applicable expenses, and the work accomplished in FY 2004. This distinction is particularly important in light of BPA's need to closely manage the Fish and Wildlife Program within accrual limits, and the heightened standards for reporting of financial assets and liabilities recommended by our independent auditor, PriceWaterhouseCoopers.

To accurately capture FY 2003 Fish & Wildlife Program costs, BPA is requesting your assistance in identifying a detailed listing of all contract work and expenses that meet the following criteria. Note that **both** of the following criteria must be met before an accrual may be processed for unbilled contract performance:

1. There must have been actual contract performance (services rendered or goods received) in FY 2003 or earlier (prior to September 30, 2003).
2. The invoice for the contract performance in question will not be received by BPA before the close of business on September 30, 2003. The work will be invoiced in the first months of FY 2004.

Again, if either of the above criteria is not true, then an accrual should not be reported. Do not double count expenses by including costs in the accrual estimate that have already been billed to BPA or will be before Sept. 30th, or including expenses for work that takes place after Sept. 30. These costs will be invoiced and included in FY 2004.

In order to facilitate uniform reporting, please indicate the accrual estimate for each contract listed on the attached form. If you have a contract that meets the criteria listed above, but is not listed, please add it to the form. If separate invoices will be submitted for multiple performance periods on a contract, please provide an estimate for each individual invoice. For example, if you anticipate submitting an invoice for the month of August 2003 and an invoice for September 2003, list each of these performance periods and the corresponding estimate of the invoice amount. The performance period for an invoice is the period of time when the invoiced work was performed. Accurately indicating the performance period will allow BPA to match the accrual estimate to the actual invoice when it is submitted.

Please include in your accrual estimate all of the costs that you anticipate will be invoiced to

BPA for work occurring before Sept. 30th, including appropriate indirect costs and any subcontractor costs. Please be as accurate as possible in making the accrual estimate. Failure to accurately capture year-end accruals will have a detrimental impact on the Fish & Wildlife program. Under-estimating the accrual amount could result in the necessity of using FY 2004 funds to pay for work accomplished in FY 2003. Over-estimating the accrual amount could result in improperly tying up FY 2003 funds for your project that could be used by other projects, undermining the overall program. Not reporting an estimate has the same effect as under-estimating the accrual. The accuracy of your best estimate of the accruals is extremely important, as our auditors (PriceWaterhouseCoopers) will be reviewing these estimates later in the fiscal year.

Remember that your year-end accrual estimate counts against your contract spending cap (Council defined spending limit). If you have a contract with the spending cap clause you will not be allowed to accrue greater than that allowed under the cap. If your contract does not yet have the spending cap clause, we are asking that you make every attempt to not exceed the Council defined spending limit. The Council defined spending limit is the amount used for the spending cap. Each of our F&W contractors contributes to ensuring the F&W Program does not exceed its overall cap of \$139 million. If you anticipate the year-end accrual will result in the spending cap (Council defined spending limit) being exceeded for your contract, please contact your BPA project manager/COTR immediately to resolve this issue.

Please return the completed and signed form to BPA, ATTN: KEWB-4/Accrual Estimates, by September 16, 2003. The form may be faxed to BPA at (503) 230-3049, however we request that the original form still be mailed to BPA. Your attention to detail and cooperation is essential and appreciated. Reports are available at the following location on the BPA website at to assist you in calculating your accrual estimate:

http://www.efw.bpa.gov/cgi-bin/FW/Info_For_Fish_Wildlife_Contractors.cgi

BPA is also considering comments regarding our draft Policy Manual for Fish and Wildlife contracts, available at the website shown above. Comments on the draft Manual are due by September 12. (The comment period has been extended to allow adequate time for comment.)

If you have questions, please contact Tracy Hursh at (503) 230-4532 or Bryan Crawford at (503) 230-5130.

Sincerely,

A handwritten signature in black ink, appearing to read "Scott R. Hampton", written over a horizontal line.

Scott R. Hampton
Manager, Finance, Budget and Information Technology

**Contract Accruals for Work Performed but Not Billed Through September 30, 2003
For Fish and Wildlife Contracts with the Bonneville Power Administration**

**WASHINGTON DEPT OF ECOLOGY (OLYMPIA)
CASHIERING SECTION
PO BOX 5128
LACEY WA 98509-5128
Phone: (360) 407-6300**

| Project Number COTR | Contract Number (Release) | Contract Title | Accrual Performance Period | Estimated Accrual Amount |
|--------------------------------|--------------------------------------|---|---------------------------------------|-------------------------------------|
| 200102300 BAUGHER | 00008376() | PROJECT NO. 2001-079-00 WASHINGTON DOE WATER TRANSACTIONS | | |
| 200202100 PICCININI | 00009803() | 2002-021-00 REDUCE WATER TEMPERATURES IN TEANAWAY | | |
| 199603401 HERMESTON | 00005606() | 1996-034-01 METHOW VALLEY IRRIGATION DISTRICT REHAB | | |

I certify that the above services were performed in FY2003 and that an invoice will not be submitted to BPA for payment by September 30, 2003.

All of the following criteria must be met before an accrual may be processed for unbilled contract performance:

1. There must have been actual contract performance (services rendered or goods received) in FY 2003 (October 1, 2002 through September 30, 2003).
2. The invoice will not be received by BPA by close of business on September 30, 2003.

Again, if either of the above criteria is not true, then an accrual should not be reported.

Since All the above conditions have been met, these expenditures should be accrued as FY2003 business.

Signed

Date:



Department of Energy
Bonneville Power Administration
P.O.Box 3621
Portland, Oregon 97208-3621

Environment, Fish and Wildlife

August 15, 2003

In reply refer to: KEWB-4

WASHINGTON DEPT OF FISH & WILDLIFE (OLYMPIA)
600 N CAPITAL WY
OLYMPIA WA 98501

As part of our efforts to accurately account for and track the financial performance of fish & wildlife contracts, the Bonneville Power Administration (BPA) is required to report all contract performance that occurs within this fiscal year or earlier (before September 30, 2003), but will not be billed until October 1, 2003 or later. This reporting will assure that we accurately record expenses in the appropriate fiscal year, thus creating clarity between the work accomplished in FY 2003, with applicable expenses, and the work accomplished in FY 2004. This distinction is particularly important in light of BPA's need to closely manage the Fish and Wildlife Program within accrual limits, and the heightened standards for reporting of financial assets and liabilities recommended by our independent auditor, PriceWaterhouseCoopers.

To accurately capture FY 2003 Fish & Wildlife Program costs, BPA is requesting your assistance in identifying a detailed listing of all contract work and expenses that meet the following criteria. Note that **both** of the following criteria must be met before an accrual may be processed for unbilled contract performance:

1. There must have been actual contract performance (services rendered or goods received) in FY 2003 or earlier (prior to September 30, 2003).
2. The invoice for the contract performance in question will not be received by BPA before the close of business on September 30, 2003. The work will be invoiced in the first months of FY 2004.

Again, if either of the above criteria is not true, then an accrual should not be reported. Do not double count expenses by including costs in the accrual estimate that have already been billed to BPA or will be before Sept. 30th, or including expenses for work that takes place after Sept. 30. These costs will be invoiced and included in FY 2004.

In order to facilitate uniform reporting, please indicate the accrual estimate for each contract listed on the attached form. If you have a contract that meets the criteria listed above, but is not listed, please add it to the form. If separate invoices will be submitted for multiple performance periods on a contract, please provide an estimate for each individual invoice. For example, if you anticipate submitting an invoice for the month of August 2003 and an invoice for September 2003, list each of these performance periods and the corresponding estimate of the invoice amount. The performance period for an invoice is the period of time when the invoiced work was performed. Accurately indicating the performance period will allow BPA to match the accrual estimate to the actual invoice when it is submitted.

Please include in your accrual estimate all of the costs that you anticipate will be invoiced to

BPA for work occurring before Sept. 30th, including appropriate indirect costs and any subcontractor costs. Please be as accurate as possible in making the accrual estimate. Failure to accurately capture year-end accruals will have a detrimental impact on the Fish & Wildlife program. Under-estimating the accrual amount could result in the necessity of using FY 2004 funds to pay for work accomplished in FY 2003. Over-estimating the accrual amount could result in improperly tying up FY 2003 funds for your project that could be used by other projects, undermining the overall program. Not reporting an estimate has the same effect as under-estimating the accrual. The accuracy of your best estimate of the accruals is extremely important, as our auditors (PriceWaterhouseCoopers) will be reviewing these estimates later in the fiscal year.

Remember that your year-end accrual estimate counts against your contract spending cap (Council defined spending limit). If you have a contract with the spending cap clause you will not be allowed to accrue greater than that allowed under the cap. If your contract does not yet have the spending cap clause, we are asking that you make every attempt to not exceed the Council defined spending limit. The Council defined spending limit is the amount used for the spending cap. Each of our F&W contractors contributes to ensuring the F&W Program does not exceed its overall cap of \$139 million. If you anticipate the year-end accrual will result in the spending cap (Council defined spending limit) being exceeded for your contract, please contact your BPA project manager/COTR immediately to resolve this issue.

Please return the completed and signed form to BPA, ATTN: KEWB-4/Accrual Estimates, by September 16, 2003. The form may be faxed to BPA at (503) 230-3049, however we request that the original form still be mailed to BPA. Your attention to detail and cooperation is essential and appreciated. Reports are available at the following location on the BPA website at to assist you in calculating your accrual estimate:

http://www.efw.bpa.gov/cgi-bin/FW/Info_For_Fish_Wildlife_Contractors.cgi

BPA is also considering comments regarding our draft Policy Manual for Fish and Wildlife contracts, available at the website shown above. Comments on the draft Manual are due by September 12. (The comment period has been extended to allow adequate time for comment.)

If you have questions, please contact Tracy Hursh at (503) 230-4532 or Bryan Crawford at (503) 230-5130.

Sincerely,

A handwritten signature in black ink, appearing to read "Scott R. Hampton", written over a horizontal line.

Scott R. Hampton
Manager, Finance, Budget and Information Technology

**Contract Accruals for Work Performed but Not Billed Through September 30, 2003
For Fish and Wildlife Contracts with the Bonneville Power Administration**

**WASHINGTON DEPT OF FISH & WILDLIFE (OLYMPIA)
600 N CAPITAL WY
OLYMPIA WA 98501
Phone: (360) 753-5700**

| Project Number COTR | Contract Number (Release) | Contract Title | Accrual Performance Period | Estimated Accrual Amount |
|------------------------|------------------------------|---|-------------------------------|-----------------------------|
| 200102800 MORINAKA | 00005860() | 2001-028-00 BANKS LAKE FISHERY EVALUATION | | |
| 200102700 MORSE | 00005175() | 2001-027-00 WESTERN POND TURTLE RECOVERY IN THE COLUMBIA R. GORGE | | |
| 200102600 SKIDMORE | 00005796() | 2001-026-00 EVAL. COASTAL CUTTHROAT IN COLUMBIA R. - WDFW | | |
| 199802000 LOFY | 00006502() | 1998-020-00 ASSESS FISH HABITAT & SALMONIDS IN WALLA WALLA | | |
| 200200400 GISLASON | 00011530() | 2002-004-04 SAFETY-NET ARTIFICIAL PROPAGATION PROGRAM | | |
| 200200600 BEATY | 00012207() | 2002-006-00 EVAL. BULL TROUT MOVEMENTS TUCANNON/LOWER SNAKE RVRS. | | |
| 200105500 LOFY | 00005636() | 2001-055-00 SALMONID RESPONSE TO FERTILIZATION - WDFW | | |
| 200102900 BAESLER | 00005850() | 2001-029-00 FORD HATCHERY IMPROVEMENT O&M | | |
| 199105700 BYRNES | 00011472() | 1991-057-00 YAKIMA BASIN FISH SCREEN FABRICATION PHASE II | | |
| 199604000 HERMESTON | 00004615() | 1996-040-00 COHO RESTORATION MID-COLUMBIA RIVER TRIBUTARIES | | |
| 200202000 LOFY | 00009603() | 2002-020-00 HUNTSVILLE MILL FISH SCREEN | | |
| 200202200 WILCOX | 00011683() | 2002-022-00 BIG CREEK PASSAGE AND SCREENING | | |
| 200203200 DOCHERTY | 00010469() | 2002-032-00 PASSAGE JUVENILE FALL CHINOOK AT LOWER GRANITE DAM | | |
| 200205300 RALSTON | 00014059() | 2002-053-00 ASSESS SALMONIDS IN ASOTIN CREEK WATERSHED | | |
| 199506425 BYRNES | 00006215() | 1995-064-25 POLICY/TECHNICAL INVOLVEMENT & PLANNING | | |
| 200001800 BAESLER | 00004810() | 2000-018-00 LAKE ROOSEVELT KOKANEE NET PENS | | |
| 199506325 BYRNES | 00013756() | 1995-063-25 YKFP SUPPLEMENTATION M & E | | |
| 199902400 MORINAKA | 00007636() | 1999-024-00 BULL TROUT ASSESSMENTS IN THE COLUMBIA RIVER GORGE | | |

I certify that the above services were performed in FY2003 and that an invoice will not be submitted to BPA for payment by September 30, 2003.

All of the following criteria must be met before an accrual may be processed for unbilled contract performance:

1. There must have been actual contract performance (services rendered or goods received) in FY 2003 (October 1, 2002 through September 30, 2003).
2. The invoice will not be received by BPA by close of business on September 30, 2003.

Again, if either of the above criteria is not true, then an accrual should not be reported.

Since All the above conditions have been met, these expenditures should be accrued as FY2003

business.

Signed

Date:



Department of Energy
Bonneville Power Administration
P.O.Box 3621
Portland, Oregon 97208-3621

Environment, Fish and Wildlife

August 15, 2003

In reply refer to: KEWB-4

WASHINGTON DEPT OF FISH & WILDLIFE (OLYMPIA)
600 CAPITAL WAY N
OLYMPIA WA 98501-1091

As part of our efforts to accurately account for and track the financial performance of fish & wildlife contracts, the Bonneville Power Administration (BPA) is required to report all contract performance that occurs within this fiscal year or earlier (before September 30, 2003), but will not be billed until October 1, 2003 or later. This reporting will assure that we accurately record expenses in the appropriate fiscal year, thus creating clarity between the work accomplished in FY 2003, with applicable expenses, and the work accomplished in FY 2004. This distinction is particularly important in light of BPA's need to closely manage the Fish and Wildlife Program within accrual limits, and the heightened standards for reporting of financial assets and liabilities recommended by our independent auditor, PriceWaterhouseCoopers.

To accurately capture FY 2003 Fish & Wildlife Program costs, BPA is requesting your assistance in identifying a detailed listing of all contract work and expenses that meet the following criteria. Note that **both** of the following criteria must be met before an accrual may be processed for unbilled contract performance:

1. There must have been actual contract performance (services rendered or goods received) in FY 2003 or earlier (prior to September 30, 2003).
2. The invoice for the contract performance in question will not be received by BPA before the close of business on September 30, 2003. The work will be invoiced in the first months of FY 2004.

Again, if either of the above criteria is not true, then an accrual should not be reported. Do not double count expenses by including costs in the accrual estimate that have already been billed to BPA or will be before Sept. 30th, or including expenses for work that takes place after Sept. 30. These costs will be invoiced and included in FY 2004.

In order to facilitate uniform reporting, please indicate the accrual estimate for each contract listed on the attached form. If you have a contract that meets the criteria listed above, but is not listed, please add it to the form. If separate invoices will be submitted for multiple performance periods on a contract, please provide an estimate for each individual invoice. For example, if you anticipate submitting an invoice for the month of August 2003 and an invoice for September 2003, list each of these performance periods and the corresponding estimate of the invoice amount. The performance period for an invoice is the period of time when the invoiced work was performed. Accurately indicating the performance period will allow BPA to match the accrual estimate to the actual invoice when it is submitted.

Please include in your accrual estimate all of the costs that you anticipate will be invoiced to

BPA for work occurring before Sept. 30th, including appropriate indirect costs and any subcontractor costs. Please be as accurate as possible in making the accrual estimate. Failure to accurately capture year-end accruals will have a detrimental impact on the Fish & Wildlife program. Under-estimating the accrual amount could result in the necessity of using FY 2004 funds to pay for work accomplished in FY 2003. Over-estimating the accrual amount could result in improperly tying up FY 2003 funds for your project that could be used by other projects, undermining the overall program. Not reporting an estimate has the same effect as under-estimating the accrual. The accuracy of your best estimate of the accruals is extremely important, as our auditors (PriceWaterhouseCoopers) will be reviewing these estimates later in the fiscal year.

Remember that your year-end accrual estimate counts against your contract spending cap (Council defined spending limit). If you have a contract with the spending cap clause you will not be allowed to accrue greater than that allowed under the cap. If your contract does not yet have the spending cap clause, we are asking that you make every attempt to not exceed the Council defined spending limit. The Council defined spending limit is the amount used for the spending cap. Each of our F&W contractors contributes to ensuring the F&W Program does not exceed its overall cap of \$139 million. If you anticipate the year-end accrual will result in the spending cap (Council defined spending limit) being exceeded for your contract, please contact your BPA project manager/COTR immediately to resolve this issue.

Please return the completed and signed form to BPA, ATTN: KEWB-4/Accrual Estimates, by September 16, 2003. The form may be faxed to BPA at (503) 230-3049, however we request that the original form still be mailed to BPA. Your attention to detail and cooperation is essential and appreciated. Reports are available at the following location on the BPA website at to assist you in calculating your accrual estimate:

http://www.efw.bpa.gov/cgi-bin/FW/Info_For_Fish_Wildlife_Contractors.cgi

BPA is also considering comments regarding our draft Policy Manual for Fish and Wildlife contracts, available at the website shown above. Comments on the draft Manual are due by September 12. (The comment period has been extended to allow adequate time for comment.)

If you have questions, please contact Tracy Hursh at (503) 230-4532 or Bryan Crawford at (503) 230-5130.

Sincerely,

A handwritten signature in black ink, appearing to read "Scott R. Hampton", written over a horizontal line.

Scott R. Hampton
Manager, Finance, Budget and Information Technology

**Contract Accruals for Work Performed but Not Billed Through September 30, 2003
For Fish and Wildlife Contracts with the Bonneville Power Administration**

**WASHINGTON DEPT OF FISH & WILDLIFE (OLYMPIA)
600 CAPITAL WAY N
OLYMPIA WA 98501-1091
Phone: (360) 753-9440**

| Project Number COTR | Contract Number (Release) | Contract Title | Accrual Performance Period | Estimated Accrual Amount |
|------------------------|------------------------------|---|-------------------------------|-----------------------------|
| 199801900 BAUGHER | 00004276() | 1998-019-00 WIND RIVER WATERSHED - WDFW | | |
| 200100700 SKIDMORE | 00004684() | 2001-007-00 EVALUATE LIVE CAPTURE SELECTIVE HARVEST METHODS | | |
| 199104700 BAESLER | 00004291() | 1991-047-00 O&M SHERMAN CREEK HATCHERY | | |
| 200001900 LOFY | 00004285() | 2000-019-00 TUCANNON R. CAPTIVE BROODSTOCK PROGRAM | | |
| 199200900 BYRNES | 00004111() | 1992-09-00 YKPP PHASE II FISH SCREEN O&M - WASHINGTON DEPT. | | |
| 198201300 MORSE | 00004394() | 1982-013-04 ANNUAL CWT PROGRAM - MISSING PRODUCTION GROUPS | | |
| 199506424 BYRNES | 00004666() | 1995-064-24 WDFW/YKPP SUPPLEMENTATION MONITORING ACTIVITIES | | |
| 199502800 MORINAKA | 00006320() | 1995-028-00 MOSES LAKE FISHERY REHAB | | |
| 199306000 ZELINSKY | 00004131() | 1993-060-02 SELECT AREA FISHERY EVALUATION | | |

I certify that the above services were performed in FY2003 and that an invoice will not be submitted to BPA for payment by September 30, 2003.

All of the following criteria must be met before an accrual may be processed for unbilled contract performance:

1. There must have been actual contract performance (services rendered or goods received) in FY 2003 (October 1, 2002 through September 30, 2003).
2. The invoice will not be received by BPA by close of business on September 30, 2003.

Again, if either of the above criteria is not true, then an accrual should not be reported.

Since All the above conditions have been met, these expenditures should be accrued as FY2003 business.

Signed

Date:



Department of Energy
Bonneville Power Administration
P.O.Box 3621
Portland, Oregon 97208-3621

Environment, Fish and Wildlife

August 15, 2003

In reply refer to: KEWB-4

WALLOWA COUNTY (WALLOWA COUNTY)
101 S RIVER RM 202
ENTERPRISE OR 97828

As part of our efforts to accurately account for and track the financial performance of fish & wildlife contracts, the Bonneville Power Administration (BPA) is required to report all contract performance that occurs within this fiscal year or earlier (before September 30, 2003), but will not be billed until October 1, 2003 or later. This reporting will assure that we accurately record expenses in the appropriate fiscal year, thus creating clarity between the work accomplished in FY 2003, with applicable expenses, and the work accomplished in FY 2004. This distinction is particularly important in light of BPA's need to closely manage the Fish and Wildlife Program within accrual limits, and the heightened standards for reporting of financial assets and liabilities recommended by our independent auditor, PriceWaterhouseCoopers.

To accurately capture FY 2003 Fish & Wildlife Program costs, BPA is requesting your assistance in identifying a detailed listing of all contract work and expenses that meet the following criteria. Note that **both** of the following criteria must be met before an accrual may be processed for unbilled contract performance:

1. There must have been actual contract performance (services rendered or goods received) in FY 2003 or earlier (prior to September 30, 2003).
2. The invoice for the contract performance in question will not be received by BPA before the close of business on September 30, 2003. The work will be invoiced in the first months of FY 2004.

Again, if either of the above criteria is not true, then an accrual should not be reported. Do not double count expenses by including costs in the accrual estimate that have already been billed to BPA or will be before Sept. 30th, or including expenses for work that takes place after Sept. 30. These costs will be invoiced and included in FY 2004.

In order to facilitate uniform reporting, please indicate the accrual estimate for each contract listed on the attached form. If you have a contract that meets the criteria listed above, but is not listed, please add it to the form. If separate invoices will be submitted for multiple performance periods on a contract, please provide an estimate for each individual invoice. For example, if you anticipate submitting an invoice for the month of August 2003 and an invoice for September 2003, list each of these performance periods and the corresponding estimate of the invoice amount. The performance period for an invoice is the period of time when the invoiced work was performed. Accurately indicating the performance period will allow BPA to match the accrual estimate to the actual invoice when it is submitted.

Please include in your accrual estimate all of the costs that you anticipate will be invoiced to

BPA for work occurring before Sept. 30th, including appropriate indirect costs and any subcontractor costs. Please be as accurate as possible in making the accrual estimate. Failure to accurately capture year-end accruals will have a detrimental impact on the Fish & Wildlife program. Under-estimating the accrual amount could result in the necessity of using FY 2004 funds to pay for work accomplished in FY 2003. Over-estimating the accrual amount could result in improperly tying up FY 2003 funds for your project that could be used by other projects, undermining the overall program. Not reporting an estimate has the same effect as under-estimating the accrual. The accuracy of your best estimate of the accruals is extremely important, as our auditors (PriceWaterhouseCoopers) will be reviewing these estimates later in the fiscal year.

Remember that your year-end accrual estimate counts against your contract spending cap (Council defined spending limit). If you have a contract with the spending cap clause you will not be allowed to accrue greater than that allowed under the cap. If your contract does not yet have the spending cap clause, we are asking that you make every attempt to not exceed the Council defined spending limit. The Council defined spending limit is the amount used for the spending cap. Each of our F&W contractors contributes to ensuring the F&W Program does not exceed its overall cap of \$139 million. If you anticipate the year-end accrual will result in the spending cap (Council defined spending limit) being exceeded for your contract, please contact your BPA project manager/COTR immediately to resolve this issue.

Please return the completed and signed form to BPA, ATTN: KEWB-4/Accrual Estimates, by September 16, 2003. The form may be faxed to BPA at (503) 230-3049, however we request that the original form still be mailed to BPA. Your attention to detail and cooperation is essential and appreciated. Reports are available at the following location on the BPA website at to assist you in calculating your accrual estimate:

http://www.efw.bpa.gov/cgi-bin/FW/Info_For_Fish_Wildlife_Contractors.cgi

BPA is also considering comments regarding our draft Policy Manual for Fish and Wildlife contracts, available at the website shown above. Comments on the draft Manual are due by September 12. (The comment period has been extended to allow adequate time for comment.)

If you have questions, please contact Tracy Hursh at (503) 230-4532 or Bryan Crawford at (503) 230-5130.

Sincerely,

A handwritten signature in black ink, appearing to read "Scott R. Hampton", written over a horizontal line.

Scott R. Hampton
Manager, Finance, Budget and Information Technology

**Contract Accruals for Work Performed but Not Billed Through September 30, 2003
For Fish and Wildlife Contracts with the Bonneville Power Administration**

**WALLOWA COUNTY (WALLOWA COUNTY)
101 S RIVER RM 202
ENTERPRISE OR 97828
Phone: (541) 426-4543**

| Project Number COTR | Contract Number (Release) | Contract Title | Accrual Performance Period | Estimated Accrual Amount |
|------------------------|------------------------------|---|-------------------------------|-----------------------------|
| 199702500 WELCH | 00004233() | 1997-025-00 WALLOWA COUNTY/NEZ PERCE T. SALMON HABITAT RECOVERY | | |

I certify that the above services were performed in FY2003 and that an invoice will not be submitted to BPA for payment by September 30, 2003.

All of the following criteria must be met before an accrual may be processed for unbilled contract performance:

1. There must have been actual contract performance (services rendered or goods received) in FY 2003 (October 1, 2002 through September 30, 2003).
2. The invoice will not be received by BPA by close of business on September 30, 2003.

Again, if either of the above criteria is not true, then an accrual should not be reported.

Since All the above conditions have been met, these expenditures should be accrued as FY2003 business.

Signed

Date:



Department of Energy
Bonneville Power Administration
P.O.Box 3621
Portland, Oregon 97208-3621

Environment, Fish and Wildlife

August 15, 2003

In reply refer to: KEWB-4

WALLOWA COUNTY (PUBLIC WORKS)
619 MARR POND RD
ENTERPRISE OR 97828

As part of our efforts to accurately account for and track the financial performance of fish & wildlife contracts, the Bonneville Power Administration (BPA) is required to report all contract performance that occurs within this fiscal year or earlier (before September 30, 2003), but will not be billed until October 1, 2003 or later. This reporting will assure that we accurately record expenses in the appropriate fiscal year, thus creating clarity between the work accomplished in FY 2003, with applicable expenses, and the work accomplished in FY 2004. This distinction is particularly important in light of BPA's need to closely manage the Fish and Wildlife Program within accrual limits, and the heightened standards for reporting of financial assets and liabilities recommended by our independent auditor, PriceWaterhouseCoopers.

To accurately capture FY 2003 Fish & Wildlife Program costs, BPA is requesting your assistance in identifying a detailed listing of all contract work and expenses that meet the following criteria. Note that **both** of the following criteria must be met before an accrual may be processed for unbilled contract performance:

1. There must have been actual contract performance (services rendered or goods received) in FY 2003 or earlier (prior to September 30, 2003).
2. The invoice for the contract performance in question will not be received by BPA before the close of business on September 30, 2003. The work will be invoiced in the first months of FY 2004.

Again, if either of the above criteria is not true, then an accrual should not be reported. Do not double count expenses by including costs in the accrual estimate that have already been billed to BPA or will be before Sept. 30th, or including expenses for work that takes place after Sept. 30. These costs will be invoiced and included in FY 2004.

In order to facilitate uniform reporting, please indicate the accrual estimate for each contract listed on the attached form. If you have a contract that meets the criteria listed above, but is not listed, please add it to the form. If separate invoices will be submitted for multiple performance periods on a contract, please provide an estimate for each individual invoice. For example, if you anticipate submitting an invoice for the month of August 2003 and an invoice for September 2003, list each of these performance periods and the corresponding estimate of the invoice amount. The performance period for an invoice is the period of time when the invoiced work was performed. Accurately indicating the performance period will allow BPA to match the accrual estimate to the actual invoice when it is submitted.

Please include in your accrual estimate all of the costs that you anticipate will be invoiced to

BPA for work occurring before Sept. 30th, including appropriate indirect costs and any subcontractor costs. Please be as accurate as possible in making the accrual estimate. Failure to accurately capture year-end accruals will have a detrimental impact on the Fish & Wildlife program. Under-estimating the accrual amount could result in the necessity of using FY 2004 funds to pay for work accomplished in FY 2003. Over-estimating the accrual amount could result in improperly tying up FY 2003 funds for your project that could be used by other projects, undermining the overall program. Not reporting an estimate has the same effect as under-estimating the accrual. The accuracy of your best estimate of the accruals is extremely important, as our auditors (PriceWaterhouseCoopers) will be reviewing these estimates later in the fiscal year.

Remember that your year-end accrual estimate counts against your contract spending cap (Council defined spending limit). If you have a contract with the spending cap clause you will not be allowed to accrue greater than that allowed under the cap. If your contract does not yet have the spending cap clause, we are asking that you make every attempt to not exceed the Council defined spending limit. The Council defined spending limit is the amount used for the spending cap. Each of our F&W contractors contributes to ensuring the F&W Program does not exceed its overall cap of \$139 million. If you anticipate the year-end accrual will result in the spending cap (Council defined spending limit) being exceeded for your contract, please contact your BPA project manager/COTR immediately to resolve this issue.

Please return the completed and signed form to BPA, ATTN: KEWB-4/Accrual Estimates, by September 16, 2003. The form may be faxed to BPA at (503) 230-3049, however we request that the original form still be mailed to BPA. Your attention to detail and cooperation is essential and appreciated. Reports are available at the following location on the BPA website at to assist you in calculating your accrual estimate:

http://www.efw.bpa.gov/cgi-bin/FW/Info_For_Fish_Wildlife_Contractors.cgi

BPA is also considering comments regarding our draft Policy Manual for Fish and Wildlife contracts, available at the website shown above. Comments on the draft Manual are due by September 12. (The comment period has been extended to allow adequate time for comment.)

If you have questions, please contact Tracy Hursh at (503) 230-4532 or Bryan Crawford at (503) 230-5130.

Sincerely,

A handwritten signature in black ink, appearing to read "Scott R. Hampton", written over a horizontal line.

Scott R. Hampton
Manager, Finance, Budget and Information Technology

**Contract Accruals for Work Performed but Not Billed Through September 30, 2003
For Fish and Wildlife Contracts with the Bonneville Power Administration**

**WALLOWA COUNTY (PUBLIC WORKS)
619 MARR POND RD
ENTERPRISE OR 97828
Phone: (541) 426-3332**

| Project Number COTR | Contract Number (Release) | Contract Title | Accrual Performance Period | Estimated Accrual Amount |
|--------------------------------|--------------------------------------|---|---------------------------------------|-------------------------------------|
| 199202601 WELCH | 00006660() | 1992-026-01 BUE ROAD IMPROVEMENT | | |
| 199202601 WELCH | 00006309() | 1999-072-00 WILDCAT CREEK CULVERT REPLACEMENT | | |

I certify that the above services were performed in FY2003 and that an invoice will not be submitted to BPA for payment by September 30, 2003.

All of the following criteria must be met before an accrual may be processed for unbilled contract performance:

1. There must have been actual contract performance (services rendered or goods received) in FY 2003 (October 1, 2002 through September 30, 2003).
2. The invoice will not be received by BPA by close of business on September 30, 2003.

Again, if either of the above criteria is not true, then an accrual should not be reported.

Since All the above conditions have been met, these expenditures should be accrued as FY2003 business.

Signed

Date:



Department of Energy
Bonneville Power Administration
P.O.Box 3621
Portland, Oregon 97208-3621

Environment, Fish and Wildlife

August 15, 2003

In reply refer to: KEWB-4

WALLOWA RESOURCES INC (ENTERPRISE)
200 W NORTH ST
ENTERPRISE OR 97828

As part of our efforts to accurately account for and track the financial performance of fish & wildlife contracts, the Bonneville Power Administration (BPA) is required to report all contract performance that occurs within this fiscal year or earlier (before September 30, 2003), but will not be billed until October 1, 2003 or later. This reporting will assure that we accurately record expenses in the appropriate fiscal year, thus creating clarity between the work accomplished in FY 2003, with applicable expenses, and the work accomplished in FY 2004. This distinction is particularly important in light of BPA's need to closely manage the Fish and Wildlife Program within accrual limits, and the heightened standards for reporting of financial assets and liabilities recommended by our independent auditor, PriceWaterhouseCoopers.

To accurately capture FY 2003 Fish & Wildlife Program costs, BPA is requesting your assistance in identifying a detailed listing of all contract work and expenses that meet the following criteria. Note that **both** of the following criteria must be met before an accrual may be processed for unbilled contract performance:

1. There must have been actual contract performance (services rendered or goods received) in FY 2003 or earlier (prior to September 30, 2003).
2. The invoice for the contract performance in question will not be received by BPA before the close of business on September 30, 2003. The work will be invoiced in the first months of FY 2004.

Again, if either of the above criteria is not true, then an accrual should not be reported. Do not double count expenses by including costs in the accrual estimate that have already been billed to BPA or will be before Sept. 30th, or including expenses for work that takes place after Sept. 30. These costs will be invoiced and included in FY 2004.

In order to facilitate uniform reporting, please indicate the accrual estimate for each contract listed on the attached form. If you have a contract that meets the criteria listed above, but is not listed, please add it to the form. If separate invoices will be submitted for multiple performance periods on a contract, please provide an estimate for each individual invoice. For example, if you anticipate submitting an invoice for the month of August 2003 and an invoice for September 2003, list each of these performance periods and the corresponding estimate of the invoice amount. The performance period for an invoice is the period of time when the invoiced work was performed. Accurately indicating the performance period will allow BPA to match the accrual estimate to the actual invoice when it is submitted.

Please include in your accrual estimate all of the costs that you anticipate will be invoiced to

BPA for work occurring before Sept. 30th, including appropriate indirect costs and any subcontractor costs. Please be as accurate as possible in making the accrual estimate. Failure to accurately capture year-end accruals will have a detrimental impact on the Fish & Wildlife program. Under-estimating the accrual amount could result in the necessity of using FY 2004 funds to pay for work accomplished in FY 2003. Over-estimating the accrual amount could result in improperly tying up FY 2003 funds for your project that could be used by other projects, undermining the overall program. Not reporting an estimate has the same effect as under-estimating the accrual. The accuracy of your best estimate of the accruals is extremely important, as our auditors (PriceWaterhouseCoopers) will be reviewing these estimates later in the fiscal year.

Remember that your year-end accrual estimate counts against your contract spending cap (Council defined spending limit). If you have a contract with the spending cap clause you will not be allowed to accrue greater than that allowed under the cap. If your contract does not yet have the spending cap clause, we are asking that you make every attempt to not exceed the Council defined spending limit. The Council defined spending limit is the amount used for the spending cap. Each of our F&W contractors contributes to ensuring the F&W Program does not exceed its overall cap of \$139 million. If you anticipate the year-end accrual will result in the spending cap (Council defined spending limit) being exceeded for your contract, please contact your BPA project manager/COTR immediately to resolve this issue.

Please return the completed and signed form to BPA, ATTN: KEWB-4/Accrual Estimates, by September 16, 2003. The form may be faxed to BPA at (503) 230-3049, however we request that the original form still be mailed to BPA. Your attention to detail and cooperation is essential and appreciated. Reports are available at the following location on the BPA website at to assist you in calculating your accrual estimate:

http://www.efw.bpa.gov/cgi-bin/FW/Info_For_Fish_Wildlife_Contractors.cgi

BPA is also considering comments regarding our draft Policy Manual for Fish and Wildlife contracts, available at the website shown above. Comments on the draft Manual are due by September 12. (The comment period has been extended to allow adequate time for comment.)

If you have questions, please contact Tracy Hursh at (503) 230-4532 or Bryan Crawford at (503) 230-5130.

Sincerely,

A handwritten signature in black ink, appearing to read "Scott R. Hampton", written over a horizontal line.

Scott R. Hampton
Manager, Finance, Budget and Information Technology

**Contract Accruals for Work Performed but Not Billed Through September 30, 2003
For Fish and Wildlife Contracts with the Bonneville Power Administration**

**WALLOWA RESOURCES INC (ENTERPRISE)
200 W NORTH ST
ENTERPRISE OR 97828
Phone: (541) 456-8053**

| Project Number COTR | Contract Number (Release) | Contract Title | Accrual Performance Period | Estimated Accrual Amount |
|--------------------------------|--------------------------------------|---|---|---|
| 199202601 WELCH | 00006238() | 2000-059-00 MARR FLAT ALLOTMENT & BIG SHEEP IMNAHA FISHERIES ENHA | | |
| 199202601 WELCH | 00006206() | 2000-060-00 BEAR GULCH WATERSHED RESTORATION | | |

I certify that the above services were performed in FY2003 and that an invoice will not be submitted to BPA for payment by September 30, 2003.

All of the following criteria must be met before an accrual may be processed for unbilled contract performance:

1. There must have been actual contract performance (services rendered or goods received) in FY 2003 (October 1, 2002 through September 30, 2003).
2. The invoice will not be received by BPA by close of business on September 30, 2003.

Again, if either of the above criteria is not true, then an accrual should not be reported.

Since All the above conditions have been met, these expenditures should be accrued as FY2003 business.

Signed

Date:



Department of Energy
Bonneville Power Administration
P.O.Box 3621
Portland, Oregon 97208-3621

Environment, Fish and Wildlife

August 15, 2003

In reply refer to: KEWB-4

WALLOWA SOIL & WATER CONS DIST (ENTERPRISE)
209 NW 1ST
ENTERPRISE OR 97828

As part of our efforts to accurately account for and track the financial performance of fish & wildlife contracts, the Bonneville Power Administration (BPA) is required to report all contract performance that occurs within this fiscal year or earlier (before September 30, 2003), but will not be billed until October 1, 2003 or later. This reporting will assure that we accurately record expenses in the appropriate fiscal year, thus creating clarity between the work accomplished in FY 2003, with applicable expenses, and the work accomplished in FY 2004. This distinction is particularly important in light of BPA's need to closely manage the Fish and Wildlife Program within accrual limits, and the heightened standards for reporting of financial assets and liabilities recommended by our independent auditor, PriceWaterhouseCoopers.

To accurately capture FY 2003 Fish & Wildlife Program costs, BPA is requesting your assistance in identifying a detailed listing of all contract work and expenses that meet the following criteria. Note that **both** of the following criteria must be met before an accrual may be processed for unbilled contract performance:

1. There must have been actual contract performance (services rendered or goods received) in FY 2003 or earlier (prior to September 30, 2003).
2. The invoice for the contract performance in question will not be received by BPA before the close of business on September 30, 2003. The work will be invoiced in the first months of FY 2004.

Again, if either of the above criteria is not true, then an accrual should not be reported. Do not double count expenses by including costs in the accrual estimate that have already been billed to BPA or will be before Sept. 30th, or including expenses for work that takes place after Sept. 30. These costs will be invoiced and included in FY 2004.

In order to facilitate uniform reporting, please indicate the accrual estimate for each contract listed on the attached form. If you have a contract that meets the criteria listed above, but is not listed, please add it to the form. If separate invoices will be submitted for multiple performance periods on a contract, please provide an estimate for each individual invoice. For example, if you anticipate submitting an invoice for the month of August 2003 and an invoice for September 2003, list each of these performance periods and the corresponding estimate of the invoice amount. The performance period for an invoice is the period of time when the invoiced work was performed. Accurately indicating the performance period will allow BPA to match the accrual estimate to the actual invoice when it is submitted.

Please include in your accrual estimate all of the costs that you anticipate will be invoiced to

BPA for work occurring before Sept. 30th, including appropriate indirect costs and any subcontractor costs. Please be as accurate as possible in making the accrual estimate. Failure to accurately capture year-end accruals will have a detrimental impact on the Fish & Wildlife program. Under-estimating the accrual amount could result in the necessity of using FY 2004 funds to pay for work accomplished in FY 2003. Over-estimating the accrual amount could result in improperly tying up FY 2003 funds for your project that could be used by other projects, undermining the overall program. Not reporting an estimate has the same effect as under-estimating the accrual. The accuracy of your best estimate of the accruals is extremely important, as our auditors (PriceWaterhouseCoopers) will be reviewing these estimates later in the fiscal year.

Remember that your year-end accrual estimate counts against your contract spending cap (Council defined spending limit). If you have a contract with the spending cap clause you will not be allowed to accrue greater than that allowed under the cap. If your contract does not yet have the spending cap clause, we are asking that you make every attempt to not exceed the Council defined spending limit. The Council defined spending limit is the amount used for the spending cap. Each of our F&W contractors contributes to ensuring the F&W Program does not exceed its overall cap of \$139 million. If you anticipate the year-end accrual will result in the spending cap (Council defined spending limit) being exceeded for your contract, please contact your BPA project manager/COTR immediately to resolve this issue.

Please return the completed and signed form to BPA, ATTN: KEWB-4/Accrual Estimates, by September 16, 2003. The form may be faxed to BPA at (503) 230-3049, however we request that the original form still be mailed to BPA. Your attention to detail and cooperation is essential and appreciated. Reports are available at the following location on the BPA website at to assist you in calculating your accrual estimate:

http://www.efw.bpa.gov/cgi-bin/FW/Info_For_Fish_Wildlife_Contractors.cgi

BPA is also considering comments regarding our draft Policy Manual for Fish and Wildlife contracts, available at the website shown above. Comments on the draft Manual are due by September 12. (The comment period has been extended to allow adequate time for comment.)

If you have questions, please contact Tracy Hursh at (503) 230-4532 or Bryan Crawford at (503) 230-5130.

Sincerely,

A handwritten signature in black ink, appearing to read "Scott R. Hampton", written over a horizontal line.

Scott R. Hampton
Manager, Finance, Budget and Information Technology

**Contract Accruals for Work Performed but Not Billed Through September 30, 2003
For Fish and Wildlife Contracts with the Bonneville Power Administration**

**WALLOWA SOIL & WATER CONS DIST (ENTERPRISE)
209 NW 1ST
ENTERPRISE OR 97828
Phone: (541) 426-4588**

| Project Number COTR | Contract Number (Release) | Contract Title | Accrual Performance Period | Estimated Accrual Amount |
|------------------------|------------------------------|---|-------------------------------|-----------------------------|
| 199202601 WELCH | 00006662() | 1992-026-01 GRANDE RONDE MOBIL WATERSHED | | |
| 199202601 WELCH | 00006663() | 1992-026-01 LOSTINE WATERSHED ASSESSMENT | | |
| 199202601 WELCH | 00009812() | 1992-026-01 LITTLE SHEEP CREEK LARGE WOOD PLACEMENT & CULVERT REP | | |
| 199202601 WELCH | 00010467() | 1992-026-01 WALLOWA COUNTY CREP COORDINATOR | | |
| 199202601 WELCH | 00006310() | 1999-044-00 WALLOWA COUNTY TECH ENGINEERING ASSISTANCE | | |
| 199202601 WELCH | 00006431() | 1999-073-00 GRANDE RONDE BASIN TECHNICAL ENGINEERING ASSISTANCE | | |
| 199202601 WELCH | 00006235() | 1999-077-00 WALLOWA COUNTY DIREST SEEDING | | |

I certify that the above services were performed in FY2003 and that an invoice will not be submitted to BPA for payment by September 30, 2003.

All of the following criteria must be met before an accrual may be processed for unbilled contract performance:

1. There must have been actual contract performance (services rendered or goods received) in FY 2003 (October 1, 2002 through September 30, 2003).
2. The invoice will not be received by BPA by close of business on September 30, 2003.

Again, if either of the above criteria is not true, then an accrual should not be reported.

Since All the above conditions have been met, these expenditures should be accrued as FY2003 business.

Signed

Date:



Department of Energy
Bonneville Power Administration
P.O.Box 3621
Portland, Oregon 97208-3621

Environment, Fish and Wildlife

August 15, 2003

In reply refer to: KEWB-4

WALLOWA VALLEY GOLF ASSOC (ENTERPRISE)
PO BOX 238
ENTERPRISE OR 97828

As part of our efforts to accurately account for and track the financial performance of fish & wildlife contracts, the Bonneville Power Administration (BPA) is required to report all contract performance that occurs within this fiscal year or earlier (before September 30, 2003), but will not be billed until October 1, 2003 or later. This reporting will assure that we accurately record expenses in the appropriate fiscal year, thus creating clarity between the work accomplished in FY 2003, with applicable expenses, and the work accomplished in FY 2004. This distinction is particularly important in light of BPA's need to closely manage the Fish and Wildlife Program within accrual limits, and the heightened standards for reporting of financial assets and liabilities recommended by our independent auditor, PriceWaterhouseCoopers.

To accurately capture FY 2003 Fish & Wildlife Program costs, BPA is requesting your assistance in identifying a detailed listing of all contract work and expenses that meet the following criteria. Note that **both** of the following criteria must be met before an accrual may be processed for unbilled contract performance:

1. There must have been actual contract performance (services rendered or goods received) in FY 2003 or earlier (prior to September 30, 2003).
2. The invoice for the contract performance in question will not be received by BPA before the close of business on September 30, 2003. The work will be invoiced in the first months of FY 2004.

Again, if either of the above criteria is not true, then an accrual should not be reported. Do not double count expenses by including costs in the accrual estimate that have already been billed to BPA or will be before Sept. 30th, or including expenses for work that takes place after Sept. 30. These costs will be invoiced and included in FY 2004.

In order to facilitate uniform reporting, please indicate the accrual estimate for each contract listed on the attached form. If you have a contract that meets the criteria listed above, but is not listed, please add it to the form. If separate invoices will be submitted for multiple performance periods on a contract, please provide an estimate for each individual invoice. For example, if you anticipate submitting an invoice for the month of August 2003 and an invoice for September 2003, list each of these performance periods and the corresponding estimate of the invoice amount. The performance period for an invoice is the period of time when the invoiced work was performed. Accurately indicating the performance period will allow BPA to match the accrual estimate to the actual invoice when it is submitted.

Please include in your accrual estimate all of the costs that you anticipate will be invoiced to

BPA for work occurring before Sept. 30th, including appropriate indirect costs and any subcontractor costs. Please be as accurate as possible in making the accrual estimate. Failure to accurately capture year-end accruals will have a detrimental impact on the Fish & Wildlife program. Under-estimating the accrual amount could result in the necessity of using FY 2004 funds to pay for work accomplished in FY 2003. Over-estimating the accrual amount could result in improperly tying up FY 2003 funds for your project that could be used by other projects, undermining the overall program. Not reporting an estimate has the same effect as under-estimating the accrual. The accuracy of your best estimate of the accruals is extremely important, as our auditors (PriceWaterhouseCoopers) will be reviewing these estimates later in the fiscal year.

Remember that your year-end accrual estimate counts against your contract spending cap (Council defined spending limit). If you have a contract with the spending cap clause you will not be allowed to accrue greater than that allowed under the cap. If your contract does not yet have the spending cap clause, we are asking that you make every attempt to not exceed the Council defined spending limit. The Council defined spending limit is the amount used for the spending cap. Each of our F&W contractors contributes to ensuring the F&W Program does not exceed its overall cap of \$139 million. If you anticipate the year-end accrual will result in the spending cap (Council defined spending limit) being exceeded for your contract, please contact your BPA project manager/COTR immediately to resolve this issue.

Please return the completed and signed form to BPA, ATTN: KEWB-4/Accrual Estimates, by September 16, 2003. The form may be faxed to BPA at (503) 230-3049, however we request that the original form still be mailed to BPA. Your attention to detail and cooperation is essential and appreciated. Reports are available at the following location on the BPA website at to assist you in calculating your accrual estimate:

http://www.efw.bpa.gov/cgi-bin/FW/Info_For_Fish_Wildlife_Contractors.cgi

BPA is also considering comments regarding our draft Policy Manual for Fish and Wildlife contracts, available at the website shown above. Comments on the draft Manual are due by September 12. (The comment period has been extended to allow adequate time for comment.)

If you have questions, please contact Tracy Hursh at (503) 230-4532 or Bryan Crawford at (503) 230-5130.

Sincerely,

A handwritten signature in black ink, appearing to read "Scott R. Hampton", written over a horizontal line.

Scott R. Hampton
Manager, Finance, Budget and Information Technology

**Contract Accruals for Work Performed but Not Billed Through September 30, 2003
For Fish and Wildlife Contracts with the Bonneville Power Administration**

**WALLOWA VALLEY GOLF ASSOC (ENTERPRISE)
PO BOX 238
ENTERPRISE OR 97828
Phone: (541) 426-4180**

| Project Number COTR | Contract Number (Release) | Contract Title | Accrual Performance Period | Estimated Accrual Amount |
|--------------------------------|--------------------------------------|--|---------------------------------------|---|
| 199202601 WELCH | 00006314() | 1999-064-00 ALPINE MEADOWS - TROUT CREEK RESTORATION | | |

I certify that the above services were performed in FY2003 and that an invoice will not be submitted to BPA for payment by September 30, 2003.

All of the following criteria must be met before an accrual may be processed for unbilled contract performance:

1. There must have been actual contract performance (services rendered or goods received) in FY 2003 (October 1, 2002 through September 30, 2003).
2. The invoice will not be received by BPA by close of business on September 30, 2003.

Again, if either of the above criteria is not true, then an accrual should not be reported.

Since All the above conditions have been met, these expenditures should be accrued as FY2003 business.

Signed

Date:



Department of Energy
Bonneville Power Administration
P.O.Box 3621
Portland, Oregon 97208-3621

Environment, Fish and Wildlife

August 15, 2003

In reply refer to: KEWB-4

WALLA WALLA BASIN WATERSHED FOUNDATION (MILTON-FREEWATER)
C/O JOHN C ZERBA
PO BOX 68
MILTON-FREEWATER OR 97862
Attn: GINA MASSONI

As part of our efforts to accurately account for and track the financial performance of fish & wildlife contracts, the Bonneville Power Administration (BPA) is required to report all contract performance that occurs within this fiscal year or earlier (before September 30, 2003), but will not be billed until October 1, 2003 or later. This reporting will assure that we accurately record expenses in the appropriate fiscal year, thus creating clarity between the work accomplished in FY 2003, with applicable expenses, and the work accomplished in FY 2004. This distinction is particularly important in light of BPA's need to closely manage the Fish and Wildlife Program within accrual limits, and the heightened standards for reporting of financial assets and liabilities recommended by our independent auditor, PriceWaterhouseCoopers.

To accurately capture FY 2003 Fish & Wildlife Program costs, BPA is requesting your assistance in identifying a detailed listing of all contract work and expenses that meet the following criteria. Note that **both** of the following criteria must be met before an accrual may be processed for unbilled contract performance:

1. There must have been actual contract performance (services rendered or goods received) in FY 2003 or earlier (prior to September 30, 2003).
2. The invoice for the contract performance in question will not be received by BPA before the close of business on September 30, 2003. The work will be invoiced in the first months of FY 2004.

Again, if either of the above criteria is not true, then an accrual should not be reported. Do not double count expenses by including costs in the accrual estimate that have already been billed to BPA or will be before Sept. 30th, or including expenses for work that takes place after Sept. 30. These costs will be invoiced and included in FY 2004.

In order to facilitate uniform reporting, please indicate the accrual estimate for each contract listed on the attached form. If you have a contract that meets the criteria listed above, but is not listed, please add it to the form. If separate invoices will be submitted for multiple performance periods on a contract, please provide an estimate for each individual invoice. For example, if you anticipate submitting an invoice for the month of August 2003 and an invoice for September 2003, list each of these performance periods and the corresponding estimate of the invoice amount. The performance period for an invoice is the period of time when the invoiced work was performed. Accurately indicating the performance period will allow BPA to match the accrual estimate to the actual invoice when it is submitted.

Please include in your accrual estimate all of the costs that you anticipate will be invoiced to BPA for work occurring before Sept. 30th, including appropriate indirect costs and any subcontractor costs. Please be as accurate as possible in making the accrual estimate. Failure to accurately capture year-end accruals will have a detrimental impact on the Fish & Wildlife program. Under-estimating the accrual amount could result in the necessity of using FY 2004 funds to pay for work accomplished in FY 2003. Over-estimating the accrual amount could result in improperly tying up FY 2003 funds for your project that could be used by other projects, undermining the overall program. Not reporting an estimate has the same effect as under-estimating the accrual. The accuracy of your best estimate of the accruals is extremely important, as our auditors (PriceWaterhouseCoopers) will be reviewing these estimates later in the fiscal year.

Remember that your year-end accrual estimate counts against your contract spending cap (Council defined spending limit). If you have a contract with the spending cap clause you will not be allowed to accrue greater than that allowed under the cap. If your contract does not yet have the spending cap clause, we are asking that you make every attempt to not exceed the Council defined spending limit. The Council defined spending limit is the amount used for the spending cap. Each of our F&W contractors contributes to ensuring the F&W Program does not exceed its overall cap of \$139 million. If you anticipate the year-end accrual will result in the spending cap (Council defined spending limit) being exceeded for your contract, please contact your BPA project manager/COTR immediately to resolve this issue.

Please return the completed and signed form to BPA, ATTN: KEWB-4/Accrual Estimates, by September 16, 2003. The form may be faxed to BPA at (503) 230-3049, however we request that the original form still be mailed to BPA. Your attention to detail and cooperation is essential and appreciated. Reports are available at the following location on the BPA website at to assist you in calculating your accrual estimate:

http://www.efw.bpa.gov/cgi-bin/FW/Info_For_Fish_Wildlife_Contractors.cgi

BPA is also considering comments regarding our draft Policy Manual for Fish and Wildlife contracts, available at the website shown above. Comments on the draft Manual are due by September 12. (The comment period has been extended to allow adequate time for comment.)

If you have questions, please contact Tracy Hursh at (503) 230-4532 or Bryan Crawford at (503) 230-5130.

Sincerely,

A handwritten signature in black ink, appearing to read "Scott R. Hampton", written over a horizontal line.

Scott R. Hampton
Manager, Finance, Budget and Information Technology

**Contract Accruals for Work Performed but Not Billed Through September 30, 2003
For Fish and Wildlife Contracts with the Bonneville Power Administration**

**WALLA WALLA BASIN WATERSHED FOUNDATION (MILTON-FREEWATER)
C/O JOHN C ZERBA
PO BOX 68
MILTON-FREEWATER OR 97862
Attn: GINA MASSONI**

Phone: (541) 938-2170 FAX: (541) 938-2170

| Project Number COTR | Contract Number (Release) | Contract Title | Accrual Performance Period | Estimated Accrual Amount |
|--------------------------------|--------------------------------------|--|---------------------------------------|-------------------------------------|
| 200203600 ZELINSKY | 00009638() | 2002-036-00 WALLA WALLA RIVER FLOW RESTORATION | | |

I certify that the above services were performed in FY2003 and that an invoice will not be submitted to BPA for payment by September 30, 2003.

All of the following criteria must be met before an accrual may be processed for unbilled contract performance:

1. There must have been actual contract performance (services rendered or goods received) in FY 2003 (October 1, 2002 through September 30, 2003).
2. The invoice will not be received by BPA by close of business on September 30, 2003.

Again, if either of the above criteria is not true, then an accrual should not be reported.

Since All the above conditions have been met, these expenditures should be accrued as FY2003 business.

Signed

Date:



Department of Energy
Bonneville Power Administration
P.O.Box 3621
Portland, Oregon 97208-3621

Environment, Fish and Wildlife

August 15, 2003

In reply refer to: KEWB-4

WALLA WALLA COUNTY CONSERVATION DISTRICT (WALLA WALLA)
1501 BUSINESS ONE CIRCLE #101
WALLA WALLA WA 99362

As part of our efforts to accurately account for and track the financial performance of fish & wildlife contracts, the Bonneville Power Administration (BPA) is required to report all contract performance that occurs within this fiscal year or earlier (before September 30, 2003), but will not be billed until October 1, 2003 or later. This reporting will assure that we accurately record expenses in the appropriate fiscal year, thus creating clarity between the work accomplished in FY 2003, with applicable expenses, and the work accomplished in FY 2004. This distinction is particularly important in light of BPA's need to closely manage the Fish and Wildlife Program within accrual limits, and the heightened standards for reporting of financial assets and liabilities recommended by our independent auditor, PriceWaterhouseCoopers.

To accurately capture FY 2003 Fish & Wildlife Program costs, BPA is requesting your assistance in identifying a detailed listing of all contract work and expenses that meet the following criteria. Note that **both** of the following criteria must be met before an accrual may be processed for unbilled contract performance:

1. There must have been actual contract performance (services rendered or goods received) in FY 2003 or earlier (prior to September 30, 2003).
2. The invoice for the contract performance in question will not be received by BPA before the close of business on September 30, 2003. The work will be invoiced in the first months of FY 2004.

Again, if either of the above criteria is not true, then an accrual should not be reported. Do not double count expenses by including costs in the accrual estimate that have already been billed to BPA or will be before Sept. 30th, or including expenses for work that takes place after Sept. 30. These costs will be invoiced and included in FY 2004.

In order to facilitate uniform reporting, please indicate the accrual estimate for each contract listed on the attached form. If you have a contract that meets the criteria listed above, but is not listed, please add it to the form. If separate invoices will be submitted for multiple performance periods on a contract, please provide an estimate for each individual invoice. For example, if you anticipate submitting an invoice for the month of August 2003 and an invoice for September 2003, list each of these performance periods and the corresponding estimate of the invoice amount. The performance period for an invoice is the period of time when the invoiced work was performed. Accurately indicating the performance period will allow BPA to match the accrual estimate to the actual invoice when it is submitted.

Please include in your accrual estimate all of the costs that you anticipate will be invoiced to

BPA for work occurring before Sept. 30th, including appropriate indirect costs and any subcontractor costs. Please be as accurate as possible in making the accrual estimate. Failure to accurately capture year-end accruals will have a detrimental impact on the Fish & Wildlife program. Under-estimating the accrual amount could result in the necessity of using FY 2004 funds to pay for work accomplished in FY 2003. Over-estimating the accrual amount could result in improperly tying up FY 2003 funds for your project that could be used by other projects, undermining the overall program. Not reporting an estimate has the same effect as under-estimating the accrual. The accuracy of your best estimate of the accruals is extremely important, as our auditors (PriceWaterhouseCoopers) will be reviewing these estimates later in the fiscal year.

Remember that your year-end accrual estimate counts against your contract spending cap (Council defined spending limit). If you have a contract with the spending cap clause you will not be allowed to accrue greater than that allowed under the cap. If your contract does not yet have the spending cap clause, we are asking that you make every attempt to not exceed the Council defined spending limit. The Council defined spending limit is the amount used for the spending cap. Each of our F&W contractors contributes to ensuring the F&W Program does not exceed its overall cap of \$139 million. If you anticipate the year-end accrual will result in the spending cap (Council defined spending limit) being exceeded for your contract, please contact your BPA project manager/COTR immediately to resolve this issue.

Please return the completed and signed form to BPA, ATTN: KEWB-4/Accrual Estimates, by September 16, 2003. The form may be faxed to BPA at (503) 230-3049, however we request that the original form still be mailed to BPA. Your attention to detail and cooperation is essential and appreciated. Reports are available at the following location on the BPA website at to assist you in calculating your accrual estimate:

http://www.efw.bpa.gov/cgi-bin/FW/Info_For_Fish_Wildlife_Contractors.cgi

BPA is also considering comments regarding our draft Policy Manual for Fish and Wildlife contracts, available at the website shown above. Comments on the draft Manual are due by September 12. (The comment period has been extended to allow adequate time for comment.)

If you have questions, please contact Tracy Hursh at (503) 230-4532 or Bryan Crawford at (503) 230-5130.

Sincerely,

A handwritten signature in black ink, appearing to read "Scott R. Hampton", written over a horizontal line.

Scott R. Hampton
Manager, Finance, Budget and Information Technology

**Contract Accruals for Work Performed but Not Billed Through September 30, 2003
For Fish and Wildlife Contracts with the Bonneville Power Administration**

**WALLA WALLA COUNTY CONSERVATION DISTRICT (WALLA WALLA)
1501 BUSINESS ONE CIRCLE #101
WALLA WALLA WA 99362
Phone: (509) 522-6340**

| Project Number COTR | Contract Number (Release) | Contract Title | Accrual Performance Period | Estimated Accrual Amount |
|--------------------------------|--------------------------------------|---|---------------------------------------|-------------------------------------|
| 200103900 ZELINSKY | 00008054() | 2001-039-00 WALLA WALLA BASIN SCREENING | | |

I certify that the above services were performed in FY2003 and that an invoice will not be submitted to BPA for payment by September 30, 2003.

All of the following criteria must be met before an accrual may be processed for unbilled contract performance:

1. There must have been actual contract performance (services rendered or goods received) in FY 2003 (October 1, 2002 through September 30, 2003).
2. The invoice will not be received by BPA by close of business on September 30, 2003.

Again, if either of the above criteria is not true, then an accrual should not be reported.

Since All the above conditions have been met, these expenditures should be accrued as FY2003 business.

Signed

Date:



Department of Energy
Bonneville Power Administration
P.O.Box 3621
Portland, Oregon 97208-3621

Environment, Fish and Wildlife

August 15, 2003

In reply refer to: KEWB-4

CONFEDERATED TRIBES OF WARM SPRINGS (WARM SPRINGS TRIBE)
PO BOX C
WARM SPRINGS OR 97761

As part of our efforts to accurately account for and track the financial performance of fish & wildlife contracts, the Bonneville Power Administration (BPA) is required to report all contract performance that occurs within this fiscal year or earlier (before September 30, 2003), but will not be billed until October 1, 2003 or later. This reporting will assure that we accurately record expenses in the appropriate fiscal year, thus creating clarity between the work accomplished in FY 2003, with applicable expenses, and the work accomplished in FY 2004. This distinction is particularly important in light of BPA's need to closely manage the Fish and Wildlife Program within accrual limits, and the heightened standards for reporting of financial assets and liabilities recommended by our independent auditor, PriceWaterhouseCoopers.

To accurately capture FY 2003 Fish & Wildlife Program costs, BPA is requesting your assistance in identifying a detailed listing of all contract work and expenses that meet the following criteria. Note that **both** of the following criteria must be met before an accrual may be processed for unbilled contract performance:

1. There must have been actual contract performance (services rendered or goods received) in FY 2003 or earlier (prior to September 30, 2003).
2. The invoice for the contract performance in question will not be received by BPA before the close of business on September 30, 2003. The work will be invoiced in the first months of FY 2004.

Again, if either of the above criteria is not true, then an accrual should not be reported. Do not double count expenses by including costs in the accrual estimate that have already been billed to BPA or will be before Sept. 30th, or including expenses for work that takes place after Sept. 30. These costs will be invoiced and included in FY 2004.

In order to facilitate uniform reporting, please indicate the accrual estimate for each contract listed on the attached form. If you have a contract that meets the criteria listed above, but is not listed, please add it to the form. If separate invoices will be submitted for multiple performance periods on a contract, please provide an estimate for each individual invoice. For example, if you anticipate submitting an invoice for the month of August 2003 and an invoice for September 2003, list each of these performance periods and the corresponding estimate of the invoice amount. The performance period for an invoice is the period of time when the invoiced work was performed. Accurately indicating the performance period will allow BPA to match the accrual estimate to the actual invoice when it is submitted.

Please include in your accrual estimate all of the costs that you anticipate will be invoiced to

BPA for work occurring before Sept. 30th, including appropriate indirect costs and any subcontractor costs. Please be as accurate as possible in making the accrual estimate. Failure to accurately capture year-end accruals will have a detrimental impact on the Fish & Wildlife program. Under-estimating the accrual amount could result in the necessity of using FY 2004 funds to pay for work accomplished in FY 2003. Over-estimating the accrual amount could result in improperly tying up FY 2003 funds for your project that could be used by other projects, undermining the overall program. Not reporting an estimate has the same effect as under-estimating the accrual. The accuracy of your best estimate of the accruals is extremely important, as our auditors (PriceWaterhouseCoopers) will be reviewing these estimates later in the fiscal year.

Remember that your year-end accrual estimate counts against your contract spending cap (Council defined spending limit). If you have a contract with the spending cap clause you will not be allowed to accrue greater than that allowed under the cap. If your contract does not yet have the spending cap clause, we are asking that you make every attempt to not exceed the Council defined spending limit. The Council defined spending limit is the amount used for the spending cap. Each of our F&W contractors contributes to ensuring the F&W Program does not exceed its overall cap of \$139 million. If you anticipate the year-end accrual will result in the spending cap (Council defined spending limit) being exceeded for your contract, please contact your BPA project manager/COTR immediately to resolve this issue.

Please return the completed and signed form to BPA, ATTN: KEWB-4/Accrual Estimates, by September 16, 2003. The form may be faxed to BPA at (503) 230-3049, however we request that the original form still be mailed to BPA. Your attention to detail and cooperation is essential and appreciated. Reports are available at the following location on the BPA website at to assist you in calculating your accrual estimate:

http://www.efw.bpa.gov/cgi-bin/FW/Info_For_Fish_Wildlife_Contractors.cgi

BPA is also considering comments regarding our draft Policy Manual for Fish and Wildlife contracts, available at the website shown above. Comments on the draft Manual are due by September 12. (The comment period has been extended to allow adequate time for comment.)

If you have questions, please contact Tracy Hursh at (503) 230-4532 or Bryan Crawford at (503) 230-5130.

Sincerely,

A handwritten signature in black ink, appearing to read "Scott R. Hampton", written over a horizontal line.

Scott R. Hampton
Manager, Finance, Budget and Information Technology

**Contract Accruals for Work Performed but Not Billed Through September 30, 2003
For Fish and Wildlife Contracts with the Bonneville Power Administration**

**CONFEDERATED TRIBES OF WARM SPRINGS (WARM SPRINGS TRIBE)
PO BOX C
WARM SPRINGS OR 97761
Phone: (541) 553-1161**

| Project Number COTR | Contract Number (Release) | Contract Title | Accrual Performance Period | Estimated Accrual Amount |
|------------------------|------------------------------|--|-------------------------------|-----------------------------|
| 199801800 BAUGHER | 00004282() | 1998-018-00 INSTALL IRRIGATION DITCH DIVERSIONS | | |
| 199405400 MORINAKA | 00006212() | 1994-054-00 BULL TROUT LIFE HISTORY, GENETICS | | |
| 199802200 BAUGHER | 00004284() | 1998-022-00 PINE CREEK RANCH | | |
| 199802100 MORSE | 00005645() | 1998-021-00 HOOD RIVER FISH HABITAT - CTWSRO | | |
| 198805303 MORSE | 00004135() | 1988-053-03 NORTHEST OREGON SPRING SHINOOK OUTPLANTING | | |
| 198805307 MORSE | 00004897() | 1988-053-07 PARKDALE FISH FACILITY O&M | | |
| 200203300 BEATY | 00010952() | 2002-033-00 JOHN DAY SALMONID MONITORING PROGRAM | | |
| 200201600 DOCHERTY | 00009553() | 2002-016-00 LAMPREY SPECIES COMP/LARVAL DISTRIBUTION/ADULT ABUND | | |
| 200104101 BAUGHER | 00008167() | 2001-041-01 FORREST RANCH ACQUISITION | | |
| 200104000 BAUGHER | 00007448() | 2001-040-00 WAGNER RANCH ACQUISITION PROJECT | | |
| 200001500 BAUGHER | 00004037() | 2000-015-00 OXBOW RANCH MIDDLE FORK JOHN DAY RIVER | | |

I certify that the above services were performed in FY2003 and that an invoice will not be submitted to BPA for payment by September 30, 2003.

All of the following criteria must be met before an accrual may be processed for unbilled contract performance:

1. There must have been actual contract performance (services rendered or goods received) in FY 2003 (October 1, 2002 through September 30, 2003).
2. The invoice will not be received by BPA by close of business on September 30, 2003.

Again, if either of the above criteria is not true, then an accrual should not be reported.

Since All the above conditions have been met, these expenditures should be accrued as FY2003 business.

Signed

Date:



Department of Energy
Bonneville Power Administration
P.O.Box 3621
Portland, Oregon 97208-3621

Environment, Fish and Wildlife

August 15, 2003

In reply refer to: KEWB-4

WASCO COUNTY SOIL & WATER (THE DALLES)
CONSERVATION DISTRICT
2325 RIVER RD #3
THE DALLES OR 97058
Attn: RON GRAVES

As part of our efforts to accurately account for and track the financial performance of fish & wildlife contracts, the Bonneville Power Administration (BPA) is required to report all contract performance that occurs within this fiscal year or earlier (before September 30, 2003), but will not be billed until October 1, 2003 or later. This reporting will assure that we accurately record expenses in the appropriate fiscal year, thus creating clarity between the work accomplished in FY 2003, with applicable expenses, and the work accomplished in FY 2004. This distinction is particularly important in light of BPA's need to closely manage the Fish and Wildlife Program within accrual limits, and the heightened standards for reporting of financial assets and liabilities recommended by our independent auditor, PriceWaterhouseCoopers.

To accurately capture FY 2003 Fish & Wildlife Program costs, BPA is requesting your assistance in identifying a detailed listing of all contract work and expenses that meet the following criteria. Note that **both** of the following criteria must be met before an accrual may be processed for unbilled contract performance:

1. There must have been actual contract performance (services rendered or goods received) in FY 2003 or earlier (prior to September 30, 2003).
2. The invoice for the contract performance in question will not be received by BPA before the close of business on September 30, 2003. The work will be invoiced in the first months of FY 2004.

Again, if either of the above criteria is not true, then an accrual should not be reported. Do not double count expenses by including costs in the accrual estimate that have already been billed to BPA or will be before Sept. 30th, or including expenses for work that takes place after Sept. 30. These costs will be invoiced and included in FY 2004.

In order to facilitate uniform reporting, please indicate the accrual estimate for each contract listed on the attached form. If you have a contract that meets the criteria listed above, but is not listed, please add it to the form. If separate invoices will be submitted for multiple performance periods on a contract, please provide an estimate for each individual invoice. For example, if you anticipate submitting an invoice for the month of August 2003 and an invoice for September 2003, list each of these performance periods and the corresponding estimate of the invoice amount. The performance period for an invoice is the period of time when the invoiced work was performed. Accurately indicating the performance period will allow BPA to match the accrual estimate to the actual invoice when it is submitted.

Please include in your accrual estimate all of the costs that you anticipate will be invoiced to BPA for work occurring before Sept. 30th, including appropriate indirect costs and any subcontractor costs. Please be as accurate as possible in making the accrual estimate. Failure to accurately capture year-end accruals will have a detrimental impact on the Fish & Wildlife program. Under-estimating the accrual amount could result in the necessity of using FY 2004 funds to pay for work accomplished in FY 2003. Over-estimating the accrual amount could result in improperly tying up FY 2003 funds for your project that could be used by other projects, undermining the overall program. Not reporting an estimate has the same effect as under-estimating the accrual. The accuracy of your best estimate of the accruals is extremely important, as our auditors (PriceWaterhouseCoopers) will be reviewing these estimates later in the fiscal year.

Remember that your year-end accrual estimate counts against your contract spending cap (Council defined spending limit). If you have a contract with the spending cap clause you will not be allowed to accrue greater than that allowed under the cap. If your contract does not yet have the spending cap clause, we are asking that you make every attempt to not exceed the Council defined spending limit. The Council defined spending limit is the amount used for the spending cap. Each of our F&W contractors contributes to ensuring the F&W Program does not exceed its overall cap of \$139 million. If you anticipate the year-end accrual will result in the spending cap (Council defined spending limit) being exceeded for your contract, please contact your BPA project manager/COTR immediately to resolve this issue.

Please return the completed and signed form to BPA, ATTN: KEWB-4/Accrual Estimates, by September 16, 2003. The form may be faxed to BPA at (503) 230-3049, however we request that the original form still be mailed to BPA. Your attention to detail and cooperation is essential and appreciated. Reports are available at the following location on the BPA website at to assist you in calculating your accrual estimate:

http://www.efw.bpa.gov/cgi-bin/FW/Info_For_Fish_Wildlife_Contractors.cgi

BPA is also considering comments regarding our draft Policy Manual for Fish and Wildlife contracts, available at the website shown above. Comments on the draft Manual are due by September 12. (The comment period has been extended to allow adequate time for comment.)

If you have questions, please contact Tracy Hursh at (503) 230-4532 or Bryan Crawford at (503) 230-5130.

Sincerely,

A handwritten signature in black ink, appearing to read "Scott R. Hampton", written over a horizontal line.

Scott R. Hampton
Manager, Finance, Budget and Information Technology

**Contract Accruals for Work Performed but Not Billed Through September 30, 2003
For Fish and Wildlife Contracts with the Bonneville Power Administration**

**WASCO COUNTY SOIL & WATER (THE DALLES)
CONSERVATION DISTRICT
2325 RIVER RD #3
THE DALLES OR 97058
Attn: RON GRAVES**

Phone: (541) 296-6178

| Project Number COTR | Contract Number (Release) | Contract Title | Accrual Performance Period | Estimated Accrual Amount |
|--------------------------------|--------------------------------------|---|---------------------------------------|-------------------------------------|
| 200201900 SWAN | 00009502() | 2002-019-00 WASCO RIPARIAN BUFFERS | | |
| 200102100 SWAN | 00004935() | 2001-021-00 FIFTEEN MILE CREEK RIPARIAN BUFFERS | | |

I certify that the above services were performed in FY2003 and that an invoice will not be submitted to BPA for payment by September 30, 2003.

All of the following criteria must be met before an accrual may be processed for unbilled contract performance:

1. There must have been actual contract performance (services rendered or goods received) in FY 2003 (October 1, 2002 through September 30, 2003).
2. The invoice will not be received by BPA by close of business on September 30, 2003.

Again, if either of the above criteria is not true, then an accrual should not be reported.

Since All the above conditions have been met, these expenditures should be accrued as FY2003 business.

Signed

Date:



Department of Energy
Bonneville Power Administration
P.O.Box 3621
Portland, Oregon 97208-3621

Environment, Fish and Wildlife

August 15, 2003

In reply refer to: KEWB-4

WASHINGTON TROUT (WA TROUT)
PO BOX 402
DUVALL WA 98109

As part of our efforts to accurately account for and track the financial performance of fish & wildlife contracts, the Bonneville Power Administration (BPA) is required to report all contract performance that occurs within this fiscal year or earlier (before September 30, 2003), but will not be billed until October 1, 2003 or later. This reporting will assure that we accurately record expenses in the appropriate fiscal year, thus creating clarity between the work accomplished in FY 2003, with applicable expenses, and the work accomplished in FY 2004. This distinction is particularly important in light of BPA's need to closely manage the Fish and Wildlife Program within accrual limits, and the heightened standards for reporting of financial assets and liabilities recommended by our independent auditor, PriceWaterhouseCoopers.

To accurately capture FY 2003 Fish & Wildlife Program costs, BPA is requesting your assistance in identifying a detailed listing of all contract work and expenses that meet the following criteria. Note that **both** of the following criteria must be met before an accrual may be processed for unbilled contract performance:

1. There must have been actual contract performance (services rendered or goods received) in FY 2003 or earlier (prior to September 30, 2003).
2. The invoice for the contract performance in question will not be received by BPA before the close of business on September 30, 2003. The work will be invoiced in the first months of FY 2004.

Again, if either of the above criteria is not true, then an accrual should not be reported. Do not double count expenses by including costs in the accrual estimate that have already been billed to BPA or will be before Sept. 30th, or including expenses for work that takes place after Sept. 30. These costs will be invoiced and included in FY 2004.

In order to facilitate uniform reporting, please indicate the accrual estimate for each contract listed on the attached form. If you have a contract that meets the criteria listed above, but is not listed, please add it to the form. If separate invoices will be submitted for multiple performance periods on a contract, please provide an estimate for each individual invoice. For example, if you anticipate submitting an invoice for the month of August 2003 and an invoice for September 2003, list each of these performance periods and the corresponding estimate of the invoice amount. The performance period for an invoice is the period of time when the invoiced work was performed. Accurately indicating the performance period will allow BPA to match the accrual estimate to the actual invoice when it is submitted.

Please include in your accrual estimate all of the costs that you anticipate will be invoiced to

BPA for work occurring before Sept. 30th, including appropriate indirect costs and any subcontractor costs. Please be as accurate as possible in making the accrual estimate. Failure to accurately capture year-end accruals will have a detrimental impact on the Fish & Wildlife program. Under-estimating the accrual amount could result in the necessity of using FY 2004 funds to pay for work accomplished in FY 2003. Over-estimating the accrual amount could result in improperly tying up FY 2003 funds for your project that could be used by other projects, undermining the overall program. Not reporting an estimate has the same effect as under-estimating the accrual. The accuracy of your best estimate of the accruals is extremely important, as our auditors (PriceWaterhouseCoopers) will be reviewing these estimates later in the fiscal year.

Remember that your year-end accrual estimate counts against your contract spending cap (Council defined spending limit). If you have a contract with the spending cap clause you will not be allowed to accrue greater than that allowed under the cap. If your contract does not yet have the spending cap clause, we are asking that you make every attempt to not exceed the Council defined spending limit. The Council defined spending limit is the amount used for the spending cap. Each of our F&W contractors contributes to ensuring the F&W Program does not exceed its overall cap of \$139 million. If you anticipate the year-end accrual will result in the spending cap (Council defined spending limit) being exceeded for your contract, please contact your BPA project manager/COTR immediately to resolve this issue.

Please return the completed and signed form to BPA, ATTN: KEWB-4/Accrual Estimates, by September 16, 2003. The form may be faxed to BPA at (503) 230-3049, however we request that the original form still be mailed to BPA. Your attention to detail and cooperation is essential and appreciated. Reports are available at the following location on the BPA website at to assist you in calculating your accrual estimate:

http://www.efw.bpa.gov/cgi-bin/FW/Info_For_Fish_Wildlife_Contractors.cgi

BPA is also considering comments regarding our draft Policy Manual for Fish and Wildlife contracts, available at the website shown above. Comments on the draft Manual are due by September 12. (The comment period has been extended to allow adequate time for comment.)

If you have questions, please contact Tracy Hursh at (503) 230-4532 or Bryan Crawford at (503) 230-5130.

Sincerely,

A handwritten signature in black ink, appearing to read "Scott R. Hampton", written over a horizontal line.

Scott R. Hampton
Manager, Finance, Budget and Information Technology

**Contract Accruals for Work Performed but Not Billed Through September 30, 2003
For Fish and Wildlife Contracts with the Bonneville Power Administration**

**WASHINGTON TROUT (WA TROUT)
PO BOX 402
DUVALL WA 98109
Phone: (425) 788-1167**

| Project Number COTR | Contract Number (Release) | Contract Title | Accrual Performance Period | Estimated Accrual Amount |
|--------------------------------|--------------------------------------|--|---------------------------------------|---|
| 200004800 BYRNES | 00006305() | 2000-048-00 YAKIMA BASIN BENTHIC INDEX OF BIOTIC INTEGRITY | | |

I certify that the above services were performed in FY2003 and that an invoice will not be submitted to BPA for payment by September 30, 2003.

All of the following criteria must be met before an accrual may be processed for unbilled contract performance:

1. There must have been actual contract performance (services rendered or goods received) in FY 2003 (October 1, 2002 through September 30, 2003).
2. The invoice will not be received by BPA by close of business on September 30, 2003.

Again, if either of the above criteria is not true, then an accrual should not be reported.

Since All the above conditions have been met, these expenditures should be accrued as FY2003 business.

Signed

Date:



Department of Energy
Bonneville Power Administration
P.O.Box 3621
Portland, Oregon 97208-3621

Environment, Fish and Wildlife

August 15, 2003

In reply refer to: KEWB-4

WASHINGTON STATE UNIVERSITY (GRANT & RESEARCH DEV)
OFC OF GRANT & RESEARCH DEVLPT
PO BOX 643140
PULLMAN WA 99164

As part of our efforts to accurately account for and track the financial performance of fish & wildlife contracts, the Bonneville Power Administration (BPA) is required to report all contract performance that occurs within this fiscal year or earlier (before September 30, 2003), but will not be billed until October 1, 2003 or later. This reporting will assure that we accurately record expenses in the appropriate fiscal year, thus creating clarity between the work accomplished in FY 2003, with applicable expenses, and the work accomplished in FY 2004. This distinction is particularly important in light of BPA's need to closely manage the Fish and Wildlife Program within accrual limits, and the heightened standards for reporting of financial assets and liabilities recommended by our independent auditor, PriceWaterhouseCoopers.

To accurately capture FY 2003 Fish & Wildlife Program costs, BPA is requesting your assistance in identifying a detailed listing of all contract work and expenses that meet the following criteria. Note that **both** of the following criteria must be met before an accrual may be processed for unbilled contract performance:

1. There must have been actual contract performance (services rendered or goods received) in FY 2003 or earlier (prior to September 30, 2003).
2. The invoice for the contract performance in question will not be received by BPA before the close of business on September 30, 2003. The work will be invoiced in the first months of FY 2004.

Again, if either of the above criteria is not true, then an accrual should not be reported. Do not double count expenses by including costs in the accrual estimate that have already been billed to BPA or will be before Sept. 30th, or including expenses for work that takes place after Sept. 30. These costs will be invoiced and included in FY 2004.

In order to facilitate uniform reporting, please indicate the accrual estimate for each contract listed on the attached form. If you have a contract that meets the criteria listed above, but is not listed, please add it to the form. If separate invoices will be submitted for multiple performance periods on a contract, please provide an estimate for each individual invoice. For example, if you anticipate submitting an invoice for the month of August 2003 and an invoice for September 2003, list each of these performance periods and the corresponding estimate of the invoice amount. The performance period for an invoice is the period of time when the invoiced work was performed. Accurately indicating the performance period will allow BPA to match the accrual estimate to the actual invoice when it is submitted.

Please include in your accrual estimate all of the costs that you anticipate will be invoiced to

BPA for work occurring before Sept. 30th, including appropriate indirect costs and any subcontractor costs. Please be as accurate as possible in making the accrual estimate. Failure to accurately capture year-end accruals will have a detrimental impact on the Fish & Wildlife program. Under-estimating the accrual amount could result in the necessity of using FY 2004 funds to pay for work accomplished in FY 2003. Over-estimating the accrual amount could result in improperly tying up FY 2003 funds for your project that could be used by other projects, undermining the overall program. Not reporting an estimate has the same effect as under-estimating the accrual. The accuracy of your best estimate of the accruals is extremely important, as our auditors (PriceWaterhouseCoopers) will be reviewing these estimates later in the fiscal year.

Remember that your year-end accrual estimate counts against your contract spending cap (Council defined spending limit). If you have a contract with the spending cap clause you will not be allowed to accrue greater than that allowed under the cap. If your contract does not yet have the spending cap clause, we are asking that you make every attempt to not exceed the Council defined spending limit. The Council defined spending limit is the amount used for the spending cap. Each of our F&W contractors contributes to ensuring the F&W Program does not exceed its overall cap of \$139 million. If you anticipate the year-end accrual will result in the spending cap (Council defined spending limit) being exceeded for your contract, please contact your BPA project manager/COTR immediately to resolve this issue.

Please return the completed and signed form to BPA, ATTN: KEWB-4/Accrual Estimates, by September 16, 2003. The form may be faxed to BPA at (503) 230-3049, however we request that the original form still be mailed to BPA. Your attention to detail and cooperation is essential and appreciated. Reports are available at the following location on the BPA website at to assist you in calculating your accrual estimate:

http://www.efw.bpa.gov/cgi-bin/FW/Info_For_Fish_Wildlife_Contractors.cgi

BPA is also considering comments regarding our draft Policy Manual for Fish and Wildlife contracts, available at the website shown above. Comments on the draft Manual are due by September 12. (The comment period has been extended to allow adequate time for comment.)

If you have questions, please contact Tracy Hursh at (503) 230-4532 or Bryan Crawford at (503) 230-5130.

Sincerely,

A handwritten signature in black ink, appearing to read "Scott R. Hampton", written over a horizontal line.

Scott R. Hampton
Manager, Finance, Budget and Information Technology

**Contract Accruals for Work Performed but Not Billed Through September 30, 2003
For Fish and Wildlife Contracts with the Bonneville Power Administration**

**WASHINGTON STATE UNIVERSITY (GRANT & RESEARCH DEV)
OFC OF GRANT & RESEARCH DEVLPT
PO BOX 643140
PULLMAN WA 99164
Phone: (509) 335-9661**

| Project Number COTR | Contract Number (Release) | Contract Title | Accrual Performance Period | Estimated Accrual Amount |
|--------------------------------|--------------------------------------|---|---------------------------------------|-------------------------------------|
| 200007100 RALSTON | 00008865() | 2000-071-00 ANALYZING BEHAVIORAL CHANGES DURING SALMONAID DOMESTI | | |
| 200103400 DEHERRERA | 00006184() | 2001-034-00 FORGE QUALITY & MULE DEER CONDITIONING | | |

I certify that the above services were performed in FY2003 and that an invoice will not be submitted to BPA for payment by September 30, 2003.

All of the following criteria must be met before an accrual may be processed for unbilled contract performance:

1. There must have been actual contract performance (services rendered or goods received) in FY 2003 (October 1, 2002 through September 30, 2003).
2. The invoice will not be received by BPA by close of business on September 30, 2003.

Again, if either of the above criteria is not true, then an accrual should not be reported.

Since All the above conditions have been met, these expenditures should be accrued as FY2003 business.

Signed

Date:



Department of Energy
Bonneville Power Administration
P.O.Box 3621
Portland, Oregon 97208-3621

Environment, Fish and Wildlife

August 15, 2003

In reply refer to: KEWB-4

WASHINGTON WATER TRUST (SEATTLE)
810 THIRD AVE #120
SEATTLE WA 98104

As part of our efforts to accurately account for and track the financial performance of fish & wildlife contracts, the Bonneville Power Administration (BPA) is required to report all contract performance that occurs within this fiscal year or earlier (before September 30, 2003), but will not be billed until October 1, 2003 or later. This reporting will assure that we accurately record expenses in the appropriate fiscal year, thus creating clarity between the work accomplished in FY 2003, with applicable expenses, and the work accomplished in FY 2004. This distinction is particularly important in light of BPA's need to closely manage the Fish and Wildlife Program within accrual limits, and the heightened standards for reporting of financial assets and liabilities recommended by our independent auditor, PriceWaterhouseCoopers.

To accurately capture FY 2003 Fish & Wildlife Program costs, BPA is requesting your assistance in identifying a detailed listing of all contract work and expenses that meet the following criteria. Note that **both** of the following criteria must be met before an accrual may be processed for unbilled contract performance:

1. There must have been actual contract performance (services rendered or goods received) in FY 2003 or earlier (prior to September 30, 2003).
2. The invoice for the contract performance in question will not be received by BPA before the close of business on September 30, 2003. The work will be invoiced in the first months of FY 2004.

Again, if either of the above criteria is not true, then an accrual should not be reported. Do not double count expenses by including costs in the accrual estimate that have already been billed to BPA or will be before Sept. 30th, or including expenses for work that takes place after Sept. 30. These costs will be invoiced and included in FY 2004.

In order to facilitate uniform reporting, please indicate the accrual estimate for each contract listed on the attached form. If you have a contract that meets the criteria listed above, but is not listed, please add it to the form. If separate invoices will be submitted for multiple performance periods on a contract, please provide an estimate for each individual invoice. For example, if you anticipate submitting an invoice for the month of August 2003 and an invoice for September 2003, list each of these performance periods and the corresponding estimate of the invoice amount. The performance period for an invoice is the period of time when the invoiced work was performed. Accurately indicating the performance period will allow BPA to match the accrual estimate to the actual invoice when it is submitted.

Please include in your accrual estimate all of the costs that you anticipate will be invoiced to

BPA for work occurring before Sept. 30th, including appropriate indirect costs and any subcontractor costs. Please be as accurate as possible in making the accrual estimate. Failure to accurately capture year-end accruals will have a detrimental impact on the Fish & Wildlife program. Under-estimating the accrual amount could result in the necessity of using FY 2004 funds to pay for work accomplished in FY 2003. Over-estimating the accrual amount could result in improperly tying up FY 2003 funds for your project that could be used by other projects, undermining the overall program. Not reporting an estimate has the same effect as under-estimating the accrual. The accuracy of your best estimate of the accruals is extremely important, as our auditors (PriceWaterhouseCoopers) will be reviewing these estimates later in the fiscal year.

Remember that your year-end accrual estimate counts against your contract spending cap (Council defined spending limit). If you have a contract with the spending cap clause you will not be allowed to accrue greater than that allowed under the cap. If your contract does not yet have the spending cap clause, we are asking that you make every attempt to not exceed the Council defined spending limit. The Council defined spending limit is the amount used for the spending cap. Each of our F&W contractors contributes to ensuring the F&W Program does not exceed its overall cap of \$139 million. If you anticipate the year-end accrual will result in the spending cap (Council defined spending limit) being exceeded for your contract, please contact your BPA project manager/COTR immediately to resolve this issue.

Please return the completed and signed form to BPA, ATTN: KEWB-4/Accrual Estimates, by September 16, 2003. The form may be faxed to BPA at (503) 230-3049, however we request that the original form still be mailed to BPA. Your attention to detail and cooperation is essential and appreciated. Reports are available at the following location on the BPA website at to assist you in calculating your accrual estimate:

http://www.efw.bpa.gov/cgi-bin/FW/Info_For_Fish_Wildlife_Contractors.cgi

BPA is also considering comments regarding our draft Policy Manual for Fish and Wildlife contracts, available at the website shown above. Comments on the draft Manual are due by September 12. (The comment period has been extended to allow adequate time for comment.)

If you have questions, please contact Tracy Hursh at (503) 230-4532 or Bryan Crawford at (503) 230-5130.

Sincerely,

A handwritten signature in black ink, appearing to read "Scott R. Hampton", written over a horizontal line.

Scott R. Hampton
Manager, Finance, Budget and Information Technology

**Contract Accruals for Work Performed but Not Billed Through September 30, 2003
For Fish and Wildlife Contracts with the Bonneville Power Administration**

**WASHINGTON WATER TRUST (SEATTLE)
810 THIRD AVE #120
SEATTLE WA 98104**

| Project Number COTR | Contract Number (Release) | Contract Title | Accrual Performance Period | Estimated Accrual Amount |
|--------------------------------|--------------------------------------|---|---------------------------------------|-------------------------------------|
| 200107600 LOFY | 00007614() | 2001-076-00 ACQUIRE TUCANNON RIVER WATER RIGHTS | | |

I certify that the above services were performed in FY2003 and that an invoice will not be submitted to BPA for payment by September 30, 2003.

All of the following criteria must be met before an accrual may be processed for unbilled contract performance:

1. There must have been actual contract performance (services rendered or goods received) in FY 2003 (October 1, 2002 through September 30, 2003).
2. The invoice will not be received by BPA by close of business on September 30, 2003.

Again, if either of the above criteria is not true, then an accrual should not be reported.

Since All the above conditions have been met, these expenditures should be accrued as FY2003 business.

Signed

Date:



Department of Energy
Bonneville Power Administration
P.O.Box 3621
Portland, Oregon 97208-3621

Environment, Fish and Wildlife

August 15, 2003

In reply refer to: KEWB-4

UNIVERSITY OF WASHINGTON (SEATTLE)
GRANT AND CONTRACT SERVICES
3935 UNIVERSITY WAY NE
BOX 355754
SEATTLE WA 98105-5754
Attn: CAROL ZUICHES, DIRECTOR

As part of our efforts to accurately account for and track the financial performance of fish & wildlife contracts, the Bonneville Power Administration (BPA) is required to report all contract performance that occurs within this fiscal year or earlier (before September 30, 2003), but will not be billed until October 1, 2003 or later. This reporting will assure that we accurately record expenses in the appropriate fiscal year, thus creating clarity between the work accomplished in FY 2003, with applicable expenses, and the work accomplished in FY 2004. This distinction is particularly important in light of BPA's need to closely manage the Fish and Wildlife Program within accrual limits, and the heightened standards for reporting of financial assets and liabilities recommended by our independent auditor, PriceWaterhouseCoopers.

To accurately capture FY 2003 Fish & Wildlife Program costs, BPA is requesting your assistance in identifying a detailed listing of all contract work and expenses that meet the following criteria. Note that **both** of the following criteria must be met before an accrual may be processed for unbilled contract performance:

1. There must have been actual contract performance (services rendered or goods received) in FY 2003 or earlier (prior to September 30, 2003).
2. The invoice for the contract performance in question will not be received by BPA before the close of business on September 30, 2003. The work will be invoiced in the first months of FY 2004.

Again, if either of the above criteria is not true, then an accrual should not be reported. Do not double count expenses by including costs in the accrual estimate that have already been billed to BPA or will be before Sept. 30th, or including expenses for work that takes place after Sept. 30. These costs will be invoiced and included in FY 2004.

In order to facilitate uniform reporting, please indicate the accrual estimate for each contract listed on the attached form. If you have a contract that meets the criteria listed above, but is not listed, please add it to the form. If separate invoices will be submitted for multiple performance periods on a contract, please provide an estimate for each individual invoice. For example, if you anticipate submitting an invoice for the month of August 2003 and an invoice for September 2003, list each of these performance periods and the corresponding estimate of the invoice amount. The performance period for an invoice is the period of time when the invoiced work was performed. Accurately indicating the performance period will allow BPA to match the accrual estimate to the actual invoice when it is submitted.

Please include in your accrual estimate all of the costs that you anticipate will be invoiced to BPA for work occurring before Sept. 30th, including appropriate indirect costs and any subcontractor costs. Please be as accurate as possible in making the accrual estimate. Failure to accurately capture year-end accruals will have a detrimental impact on the Fish & Wildlife program. Under-estimating the accrual amount could result in the necessity of using FY 2004 funds to pay for work accomplished in FY 2003. Over-estimating the accrual amount could result in improperly tying up FY 2003 funds for your project that could be used by other projects, undermining the overall program. Not reporting an estimate has the same effect as under-estimating the accrual. The accuracy of your best estimate of the accruals is extremely important, as our auditors (PriceWaterhouseCoopers) will be reviewing these estimates later in the fiscal year.

Remember that your year-end accrual estimate counts against your contract spending cap (Council defined spending limit). If you have a contract with the spending cap clause you will not be allowed to accrue greater than that allowed under the cap. If your contract does not yet have the spending cap clause, we are asking that you make every attempt to not exceed the Council defined spending limit. The Council defined spending limit is the amount used for the spending cap. Each of our F&W contractors contributes to ensuring the F&W Program does not exceed its overall cap of \$139 million. If you anticipate the year-end accrual will result in the spending cap (Council defined spending limit) being exceeded for your contract, please contact your BPA project manager/COTR immediately to resolve this issue.

Please return the completed and signed form to BPA, ATTN: KEWB-4/Accrual Estimates, by September 16, 2003. The form may be faxed to BPA at (503) 230-3049, however we request that the original form still be mailed to BPA. Your attention to detail and cooperation is essential and appreciated. Reports are available at the following location on the BPA website at to assist you in calculating your accrual estimate:

http://www.efw.bpa.gov/cgi-bin/FW/Info_For_Fish_Wildlife_Contractors.cgi

BPA is also considering comments regarding our draft Policy Manual for Fish and Wildlife contracts, available at the website shown above. Comments on the draft Manual are due by September 12. (The comment period has been extended to allow adequate time for comment.)

If you have questions, please contact Tracy Hursh at (503) 230-4532 or Bryan Crawford at (503) 230-5130.

Sincerely,

A handwritten signature in black ink, appearing to read "Scott R. Hampton", written over a horizontal line.

Scott R. Hampton
Manager, Finance, Budget and Information Technology

**Contract Accruals for Work Performed but Not Billed Through September 30, 2003
For Fish and Wildlife Contracts with the Bonneville Power Administration**

**UNIVERSITY OF WASHINGTON (SEATTLE)
GRANT AND CONTRACT SERVICES
3935 UNIVERSITY WAY NE
BOX 355754
SEATTLE WA 98105-5754
Attn: CAROL ZUICHES, DIRECTOR**

Phone: (206) 543-4043

| Project Number COTR | Contract Number (Release) | Contract Title | Accrual Performance Period | Estimated Accrual Amount |
|--------------------------------|--------------------------------------|---|---|---|
| 199601900 ASKREN | 00004124() | 1996-019-00 SECOND TIER DATABASE SUPPORT | | |
| 199105100 PICCININI | 00013690() | 1991-051-00 MONITORING & EVALUATION STAT SUPPORT OF LIFE CYCLE ST | | |
| 198910700 PICCININI | 00012494() | 1989-107-00 STATISTICAL SUPPORT FOR SALMONID SURVIVAL STUDIES | | |
| 198910800 GEISELMAN | 00005396() | 1989-108-00 MODELING & EVALUATION SUPPORT/CRISP | | |
| 199803501 PICCININI | 00004710() | 1998-035-01 WATERSHED SCALE RESP OF HAB TO ABANDONED MINE WASTE | | |
| 199105100 PICCININI | 00004134() | 1991-051-00 MONITOR / EVAL STATISTICAL SUP / LIFE-CYCLE STUDIES | | |

I certify that the above services were performed in FY2003 and that an invoice will not be submitted to BPA for payment by September 30, 2003.

All of the following criteria must be met before an accrual may be processed for unbilled contract performance:

1. There must have been actual contract performance (services rendered or goods received) in FY 2003 (October 1, 2002 through September 30, 2003).
2. The invoice will not be received by BPA by close of business on September 30, 2003.

Again, if either of the above criteria is not true, then an accrual should not be reported.

Since All the above conditions have been met, these expenditures should be accrued as FY2003 business.

Signed

Date:



Department of Energy
Bonneville Power Administration
P.O.Box 3621
Portland, Oregon 97208-3621

Environment, Fish and Wildlife

August 15, 2003

In reply refer to: KEWB-4

WESTLAND IRRIGATION DISTRICT (ECHO)
PO BOX 944
HERMISTON OR 97838

As part of our efforts to accurately account for and track the financial performance of fish & wildlife contracts, the Bonneville Power Administration (BPA) is required to report all contract performance that occurs within this fiscal year or earlier (before September 30, 2003), but will not be billed until October 1, 2003 or later. This reporting will assure that we accurately record expenses in the appropriate fiscal year, thus creating clarity between the work accomplished in FY 2003, with applicable expenses, and the work accomplished in FY 2004. This distinction is particularly important in light of BPA's need to closely manage the Fish and Wildlife Program within accrual limits, and the heightened standards for reporting of financial assets and liabilities recommended by our independent auditor, PriceWaterhouseCoopers.

To accurately capture FY 2003 Fish & Wildlife Program costs, BPA is requesting your assistance in identifying a detailed listing of all contract work and expenses that meet the following criteria. Note that **both** of the following criteria must be met before an accrual may be processed for unbilled contract performance:

1. There must have been actual contract performance (services rendered or goods received) in FY 2003 or earlier (prior to September 30, 2003).
2. The invoice for the contract performance in question will not be received by BPA before the close of business on September 30, 2003. The work will be invoiced in the first months of FY 2004.

Again, if either of the above criteria is not true, then an accrual should not be reported. Do not double count expenses by including costs in the accrual estimate that have already been billed to BPA or will be before Sept. 30th, or including expenses for work that takes place after Sept. 30. These costs will be invoiced and included in FY 2004.

In order to facilitate uniform reporting, please indicate the accrual estimate for each contract listed on the attached form. If you have a contract that meets the criteria listed above, but is not listed, please add it to the form. If separate invoices will be submitted for multiple performance periods on a contract, please provide an estimate for each individual invoice. For example, if you anticipate submitting an invoice for the month of August 2003 and an invoice for September 2003, list each of these performance periods and the corresponding estimate of the invoice amount. The performance period for an invoice is the period of time when the invoiced work was performed. Accurately indicating the performance period will allow BPA to match the accrual estimate to the actual invoice when it is submitted.

Please include in your accrual estimate all of the costs that you anticipate will be invoiced to

BPA for work occurring before Sept. 30th, including appropriate indirect costs and any subcontractor costs. Please be as accurate as possible in making the accrual estimate. Failure to accurately capture year-end accruals will have a detrimental impact on the Fish & Wildlife program. Under-estimating the accrual amount could result in the necessity of using FY 2004 funds to pay for work accomplished in FY 2003. Over-estimating the accrual amount could result in improperly tying up FY 2003 funds for your project that could be used by other projects, undermining the overall program. Not reporting an estimate has the same effect as under-estimating the accrual. The accuracy of your best estimate of the accruals is extremely important, as our auditors (PriceWaterhouseCoopers) will be reviewing these estimates later in the fiscal year.

Remember that your year-end accrual estimate counts against your contract spending cap (Council defined spending limit). If you have a contract with the spending cap clause you will not be allowed to accrue greater than that allowed under the cap. If your contract does not yet have the spending cap clause, we are asking that you make every attempt to not exceed the Council defined spending limit. The Council defined spending limit is the amount used for the spending cap. Each of our F&W contractors contributes to ensuring the F&W Program does not exceed its overall cap of \$139 million. If you anticipate the year-end accrual will result in the spending cap (Council defined spending limit) being exceeded for your contract, please contact your BPA project manager/COTR immediately to resolve this issue.

Please return the completed and signed form to BPA, ATTN: KEWB-4/Accrual Estimates, by September 16, 2003. The form may be faxed to BPA at (503) 230-3049, however we request that the original form still be mailed to BPA. Your attention to detail and cooperation is essential and appreciated. Reports are available at the following location on the BPA website at to assist you in calculating your accrual estimate:

http://www.efw.bpa.gov/cgi-bin/FW/Info_For_Fish_Wildlife_Contractors.cgi

BPA is also considering comments regarding our draft Policy Manual for Fish and Wildlife contracts, available at the website shown above. Comments on the draft Manual are due by September 12. (The comment period has been extended to allow adequate time for comment.)

If you have questions, please contact Tracy Hursh at (503) 230-4532 or Bryan Crawford at (503) 230-5130.

Sincerely,

A handwritten signature in black ink, appearing to read "Scott R. Hampton", written over a horizontal line.

Scott R. Hampton
Manager, Finance, Budget and Information Technology

**Contract Accruals for Work Performed but Not Billed Through September 30, 2003
For Fish and Wildlife Contracts with the Bonneville Power Administration**

**WESTLAND IRRIGATION DISTRICT (ECHO)
PO BOX 944
HERMISTON OR 97838
Phone: (541) 449-3272**

| Project Number COTR | Contract Number (Release) | Contract Title | Accrual Performance Period | Estimated Accrual Amount |
|--------------------------------|--------------------------------------|----------------------------------|---------------------------------------|-------------------------------------|
| 198343600 MCLOUD | 00004011() | 1983-436-00 UMATILLA PASSAGE O&M | | |

I certify that the above services were performed in FY2003 and that an invoice will not be submitted to BPA for payment by September 30, 2003.

All of the following criteria must be met before an accrual may be processed for unbilled contract performance:

1. There must have been actual contract performance (services rendered or goods received) in FY 2003 (October 1, 2002 through September 30, 2003).
2. The invoice will not be received by BPA by close of business on September 30, 2003.

Again, if either of the above criteria is not true, then an accrual should not be reported.

Since All the above conditions have been met, these expenditures should be accrued as FY2003 business.

Signed

Date:



Department of Energy
Bonneville Power Administration
P.O.Box 3621
Portland, Oregon 97208-3621

Environment, Fish and Wildlife

August 15, 2003

In reply refer to: KEWB-4

WESTERN SHORE HERITAGE SERVICE (BAINBRIDGE ISLAND)
8001 DAY ROAD WEST
SUITE B
BAINBRIDGE ISLAND WA 98110

As part of our efforts to accurately account for and track the financial performance of fish & wildlife contracts, the Bonneville Power Administration (BPA) is required to report all contract performance that occurs within this fiscal year or earlier (before September 30, 2003), but will not be billed until October 1, 2003 or later. This reporting will assure that we accurately record expenses in the appropriate fiscal year, thus creating clarity between the work accomplished in FY 2003, with applicable expenses, and the work accomplished in FY 2004. This distinction is particularly important in light of BPA's need to closely manage the Fish and Wildlife Program within accrual limits, and the heightened standards for reporting of financial assets and liabilities recommended by our independent auditor, PriceWaterhouseCoopers.

To accurately capture FY 2003 Fish & Wildlife Program costs, BPA is requesting your assistance in identifying a detailed listing of all contract work and expenses that meet the following criteria. Note that **both** of the following criteria must be met before an accrual may be processed for unbilled contract performance:

1. There must have been actual contract performance (services rendered or goods received) in FY 2003 or earlier (prior to September 30, 2003).
2. The invoice for the contract performance in question will not be received by BPA before the close of business on September 30, 2003. The work will be invoiced in the first months of FY 2004.

Again, if either of the above criteria is not true, then an accrual should not be reported. Do not double count expenses by including costs in the accrual estimate that have already been billed to BPA or will be before Sept. 30th, or including expenses for work that takes place after Sept. 30. These costs will be invoiced and included in FY 2004.

In order to facilitate uniform reporting, please indicate the accrual estimate for each contract listed on the attached form. If you have a contract that meets the criteria listed above, but is not listed, please add it to the form. If separate invoices will be submitted for multiple performance periods on a contract, please provide an estimate for each individual invoice. For example, if you anticipate submitting an invoice for the month of August 2003 and an invoice for September 2003, list each of these performance periods and the corresponding estimate of the invoice amount. The performance period for an invoice is the period of time when the invoiced work was performed. Accurately indicating the performance period will allow BPA to match the accrual estimate to the actual invoice when it is submitted.

Please include in your accrual estimate all of the costs that you anticipate will be invoiced to

BPA for work occurring before Sept. 30th, including appropriate indirect costs and any subcontractor costs. Please be as accurate as possible in making the accrual estimate. Failure to accurately capture year-end accruals will have a detrimental impact on the Fish & Wildlife program. Under-estimating the accrual amount could result in the necessity of using FY 2004 funds to pay for work accomplished in FY 2003. Over-estimating the accrual amount could result in improperly tying up FY 2003 funds for your project that could be used by other projects, undermining the overall program. Not reporting an estimate has the same effect as under-estimating the accrual. The accuracy of your best estimate of the accruals is extremely important, as our auditors (PriceWaterhouseCoopers) will be reviewing these estimates later in the fiscal year.

Remember that your year-end accrual estimate counts against your contract spending cap (Council defined spending limit). If you have a contract with the spending cap clause you will not be allowed to accrue greater than that allowed under the cap. If your contract does not yet have the spending cap clause, we are asking that you make every attempt to not exceed the Council defined spending limit. The Council defined spending limit is the amount used for the spending cap. Each of our F&W contractors contributes to ensuring the F&W Program does not exceed its overall cap of \$139 million. If you anticipate the year-end accrual will result in the spending cap (Council defined spending limit) being exceeded for your contract, please contact your BPA project manager/COTR immediately to resolve this issue.

Please return the completed and signed form to BPA, ATTN: KEWB-4/Accrual Estimates, by September 16, 2003. The form may be faxed to BPA at (503) 230-3049, however we request that the original form still be mailed to BPA. Your attention to detail and cooperation is essential and appreciated. Reports are available at the following location on the BPA website at to assist you in calculating your accrual estimate:

http://www.efw.bpa.gov/cgi-bin/FW/Info_For_Fish_Wildlife_Contractors.cgi

BPA is also considering comments regarding our draft Policy Manual for Fish and Wildlife contracts, available at the website shown above. Comments on the draft Manual are due by September 12. (The comment period has been extended to allow adequate time for comment.)

If you have questions, please contact Tracy Hursh at (503) 230-4532 or Bryan Crawford at (503) 230-5130.

Sincerely,

A handwritten signature in black ink, appearing to read "Scott R. Hampton", written over a horizontal line.

Scott R. Hampton
Manager, Finance, Budget and Information Technology

**Contract Accruals for Work Performed but Not Billed Through September 30, 2003
For Fish and Wildlife Contracts with the Bonneville Power Administration**

**WESTERN SHORE HERITAGE SERVICE (BAINBRIDGE ISLAND)
8001 DAY ROAD WEST
SUITE B
BAINBRIDGE ISLAND WA 98110**

| Project Number COTR | Contract Number (Release) | Contract Title | Accrual Performance Period | Estimated Accrual Amount |
|--------------------------------|--------------------------------------|---|---|---|
| 199603401 WEINTRAUB | 00004977() | CULTURAL INVESTIGATIONS FOR METHOW VALLEY AND MID-COLUMBIA COHO | | |

I certify that the above services were performed in FY2003 and that an invoice will not be submitted to BPA for payment by September 30, 2003.

All of the following criteria must be met before an accrual may be processed for unbilled contract performance:

1. There must have been actual contract performance (services rendered or goods received) in FY 2003 (October 1, 2002 through September 30, 2003).
2. The invoice will not be received by BPA by close of business on September 30, 2003.

Again, if either of the above criteria is not true, then an accrual should not be reported.

Since All the above conditions have been met, these expenditures should be accrued as FY2003 business.

Signed

Date:



Department of Energy
Bonneville Power Administration
P.O.Box 3621
Portland, Oregon 97208-3621

Environment, Fish and Wildlife

August 15, 2003

In reply refer to: KEWB-4

WHEELER COUNTY SOIL & WATERSHED CONSERVATION DISTRICT (FOSSIL)
PO BOX 431
FOSSIL OR 97830

As part of our efforts to accurately account for and track the financial performance of fish & wildlife contracts, the Bonneville Power Administration (BPA) is required to report all contract performance that occurs within this fiscal year or earlier (before September 30, 2003), but will not be billed until October 1, 2003 or later. This reporting will assure that we accurately record expenses in the appropriate fiscal year, thus creating clarity between the work accomplished in FY 2003, with applicable expenses, and the work accomplished in FY 2004. This distinction is particularly important in light of BPA's need to closely manage the Fish and Wildlife Program within accrual limits, and the heightened standards for reporting of financial assets and liabilities recommended by our independent auditor, PriceWaterhouseCoopers.

To accurately capture FY 2003 Fish & Wildlife Program costs, BPA is requesting your assistance in identifying a detailed listing of all contract work and expenses that meet the following criteria. Note that **both** of the following criteria must be met before an accrual may be processed for unbilled contract performance:

1. There must have been actual contract performance (services rendered or goods received) in FY 2003 or earlier (prior to September 30, 2003).
2. The invoice for the contract performance in question will not be received by BPA before the close of business on September 30, 2003. The work will be invoiced in the first months of FY 2004.

Again, if either of the above criteria is not true, then an accrual should not be reported. Do not double count expenses by including costs in the accrual estimate that have already been billed to BPA or will be before Sept. 30th, or including expenses for work that takes place after Sept. 30. These costs will be invoiced and included in FY 2004.

In order to facilitate uniform reporting, please indicate the accrual estimate for each contract listed on the attached form. If you have a contract that meets the criteria listed above, but is not listed, please add it to the form. If separate invoices will be submitted for multiple performance periods on a contract, please provide an estimate for each individual invoice. For example, if you anticipate submitting an invoice for the month of August 2003 and an invoice for September 2003, list each of these performance periods and the corresponding estimate of the invoice amount. The performance period for an invoice is the period of time when the invoiced work was performed. Accurately indicating the performance period will allow BPA to match the accrual estimate to the actual invoice when it is submitted.

Please include in your accrual estimate all of the costs that you anticipate will be invoiced to

BPA for work occurring before Sept. 30th, including appropriate indirect costs and any subcontractor costs. Please be as accurate as possible in making the accrual estimate. Failure to accurately capture year-end accruals will have a detrimental impact on the Fish & Wildlife program. Under-estimating the accrual amount could result in the necessity of using FY 2004 funds to pay for work accomplished in FY 2003. Over-estimating the accrual amount could result in improperly tying up FY 2003 funds for your project that could be used by other projects, undermining the overall program. Not reporting an estimate has the same effect as under-estimating the accrual. The accuracy of your best estimate of the accruals is extremely important, as our auditors (PriceWaterhouseCoopers) will be reviewing these estimates later in the fiscal year.

Remember that your year-end accrual estimate counts against your contract spending cap (Council defined spending limit). If you have a contract with the spending cap clause you will not be allowed to accrue greater than that allowed under the cap. If your contract does not yet have the spending cap clause, we are asking that you make every attempt to not exceed the Council defined spending limit. The Council defined spending limit is the amount used for the spending cap. Each of our F&W contractors contributes to ensuring the F&W Program does not exceed its overall cap of \$139 million. If you anticipate the year-end accrual will result in the spending cap (Council defined spending limit) being exceeded for your contract, please contact your BPA project manager/COTR immediately to resolve this issue.

Please return the completed and signed form to BPA, ATTN: KEWB-4/Accrual Estimates, by September 16, 2003. The form may be faxed to BPA at (503) 230-3049, however we request that the original form still be mailed to BPA. Your attention to detail and cooperation is essential and appreciated. Reports are available at the following location on the BPA website at to assist you in calculating your accrual estimate:

http://www.efw.bpa.gov/cgi-bin/FW/Info_For_Fish_Wildlife_Contractors.cgi

BPA is also considering comments regarding our draft Policy Manual for Fish and Wildlife contracts, available at the website shown above. Comments on the draft Manual are due by September 12. (The comment period has been extended to allow adequate time for comment.)

If you have questions, please contact Tracy Hursh at (503) 230-4532 or Bryan Crawford at (503) 230-5130.

Sincerely,

A handwritten signature in black ink, appearing to read "Scott R. Hampton", written over a horizontal line.

Scott R. Hampton
Manager, Finance, Budget and Information Technology

**Contract Accruals for Work Performed but Not Billed Through September 30, 2003
For Fish and Wildlife Contracts with the Bonneville Power Administration**

**WHEELER COUNTY SOIL & WATERSHED CONSERVATION DISTRICT (FOSSIL)
PO BOX 431
FOSSIL OR 97830**

| Project Number COTR | Contract Number (Release) | Contract Title | Accrual Performance Period | Estimated Accrual Amount |
|--------------------------------|--------------------------------------|---|---------------------------------------|-------------------------------------|
| 200203400 YERXA | 00009478() | 2002-034-00 WHEELER COUNTY RIPARIAN BUFFERS | | |

I certify that the above services were performed in FY2003 and that an invoice will not be submitted to BPA for payment by September 30, 2003.

All of the following criteria must be met before an accrual may be processed for unbilled contract performance:

1. There must have been actual contract performance (services rendered or goods received) in FY 2003 (October 1, 2002 through September 30, 2003).
2. The invoice will not be received by BPA by close of business on September 30, 2003.

Again, if either of the above criteria is not true, then an accrual should not be reported.

Since All the above conditions have been met, these expenditures should be accrued as FY2003 business.

Signed

Date:



Department of Energy
Bonneville Power Administration
P.O.Box 3621
Portland, Oregon 97208-3621

Environment, Fish and Wildlife

August 15, 2003

In reply refer to: KEWB-4

WORDS BY MALLIRIS (NEWBERG)
18601 NE CALKINS LANE
NEWBERG OR 97132-6570
Attn: LIZ MALLIRIS

As part of our efforts to accurately account for and track the financial performance of fish & wildlife contracts, the Bonneville Power Administration (BPA) is required to report all contract performance that occurs within this fiscal year or earlier (before September 30, 2003), but will not be billed until October 1, 2003 or later. This reporting will assure that we accurately record expenses in the appropriate fiscal year, thus creating clarity between the work accomplished in FY 2003, with applicable expenses, and the work accomplished in FY 2004. This distinction is particularly important in light of BPA's need to closely manage the Fish and Wildlife Program within accrual limits, and the heightened standards for reporting of financial assets and liabilities recommended by our independent auditor, PriceWaterhouseCoopers.

To accurately capture FY 2003 Fish & Wildlife Program costs, BPA is requesting your assistance in identifying a detailed listing of all contract work and expenses that meet the following criteria. Note that **both** of the following criteria must be met before an accrual may be processed for unbilled contract performance:

1. There must have been actual contract performance (services rendered or goods received) in FY 2003 or earlier (prior to September 30, 2003).
2. The invoice for the contract performance in question will not be received by BPA before the close of business on September 30, 2003. The work will be invoiced in the first months of FY 2004.

Again, if either of the above criteria is not true, then an accrual should not be reported. Do not double count expenses by including costs in the accrual estimate that have already been billed to BPA or will be before Sept. 30th, or including expenses for work that takes place after Sept. 30. These costs will be invoiced and included in FY 2004.

In order to facilitate uniform reporting, please indicate the accrual estimate for each contract listed on the attached form. If you have a contract that meets the criteria listed above, but is not listed, please add it to the form. If separate invoices will be submitted for multiple performance periods on a contract, please provide an estimate for each individual invoice. For example, if you anticipate submitting an invoice for the month of August 2003 and an invoice for September 2003, list each of these performance periods and the corresponding estimate of the invoice amount. The performance period for an invoice is the period of time when the invoiced work was performed. Accurately indicating the performance period will allow BPA to match the accrual estimate to the actual invoice when it is submitted.

Please include in your accrual estimate all of the costs that you anticipate will be invoiced to

BPA for work occurring before Sept. 30th, including appropriate indirect costs and any subcontractor costs. Please be as accurate as possible in making the accrual estimate. Failure to accurately capture year-end accruals will have a detrimental impact on the Fish & Wildlife program. Under-estimating the accrual amount could result in the necessity of using FY 2004 funds to pay for work accomplished in FY 2003. Over-estimating the accrual amount could result in improperly tying up FY 2003 funds for your project that could be used by other projects, undermining the overall program. Not reporting an estimate has the same effect as under-estimating the accrual. The accuracy of your best estimate of the accruals is extremely important, as our auditors (PriceWaterhouseCoopers) will be reviewing these estimates later in the fiscal year.

Remember that your year-end accrual estimate counts against your contract spending cap (Council defined spending limit). If you have a contract with the spending cap clause you will not be allowed to accrue greater than that allowed under the cap. If your contract does not yet have the spending cap clause, we are asking that you make every attempt to not exceed the Council defined spending limit. The Council defined spending limit is the amount used for the spending cap. Each of our F&W contractors contributes to ensuring the F&W Program does not exceed its overall cap of \$139 million. If you anticipate the year-end accrual will result in the spending cap (Council defined spending limit) being exceeded for your contract, please contact your BPA project manager/COTR immediately to resolve this issue.

Please return the completed and signed form to BPA, ATTN: KEWB-4/Accrual Estimates, by September 16, 2003. The form may be faxed to BPA at (503) 230-3049, however we request that the original form still be mailed to BPA. Your attention to detail and cooperation is essential and appreciated. Reports are available at the following location on the BPA website at to assist you in calculating your accrual estimate:

http://www.efw.bpa.gov/cgi-bin/FW/Info_For_Fish_Wildlife_Contractors.cgi

BPA is also considering comments regarding our draft Policy Manual for Fish and Wildlife contracts, available at the website shown above. Comments on the draft Manual are due by September 12. (The comment period has been extended to allow adequate time for comment.)

If you have questions, please contact Tracy Hursh at (503) 230-4532 or Bryan Crawford at (503) 230-5130.

Sincerely,

A handwritten signature in black ink, appearing to read "Scott R. Hampton", written over a horizontal line.

Scott R. Hampton
Manager, Finance, Budget and Information Technology

**Contract Accruals for Work Performed but Not Billed Through September 30, 2003
For Fish and Wildlife Contracts with the Bonneville Power Administration**

**WORDS BY MALLIRIS (NEWBERG)
18601 NE CALKINS LANE
NEWBERG OR 97132-6570
Attn: LIZ MALLIRIS**

Phone: (503) 537-6133 FAX: (503) 538-6146

| Project Number COTR | Contract Number (Release) | Contract Title | Accrual Performance Period | Estimated Accrual Amount |
|--------------------------------|--------------------------------------|---|---|---|
| 199801300 FISHER | 00008777(00005) | 1998-013-00 WRITER/EDITOR FOR BIOLOGICAL OPINION 2003 CHECK-IN RP | | |
| 199801300 FISHER | 00008777(00004) | 1998-013-00 WRITER/EDITOR FOR CITIZEN UPDATE #10 | | |
| 200100100 FISHER | 00008777(00001) | 2001-001-00 WRITE 2003/2003-2007 FCRPS ESA IMPL PLAN | | |

I certify that the above services were performed in FY2003 and that an invoice will not be submitted to BPA for payment by September 30, 2003.

All of the following criteria must be met before an accrual may be processed for unbilled contract performance:

1. There must have been actual contract performance (services rendered or goods received) in FY 2003 (October 1, 2002 through September 30, 2003).
2. The invoice will not be received by BPA by close of business on September 30, 2003.

Again, if either of the above criteria is not true, then an accrual should not be reported.

Since All the above conditions have been met, these expenditures should be accrued as FY2003 business.

Signed

Date:



Department of Energy
Bonneville Power Administration
P.O.Box 3621
Portland, Oregon 97208-3621

Environment, Fish and Wildlife

August 15, 2003

In reply refer to: KEWB-4

WYEAST RESOURCE CONSER (THE DALLES)
AND DEVL AREA COUNCIL
2325 RIVER RD #2
THE DALLES OR 97058

As part of our efforts to accurately account for and track the financial performance of fish & wildlife contracts, the Bonneville Power Administration (BPA) is required to report all contract performance that occurs within this fiscal year or earlier (before September 30, 2003), but will not be billed until October 1, 2003 or later. This reporting will assure that we accurately record expenses in the appropriate fiscal year, thus creating clarity between the work accomplished in FY 2003, with applicable expenses, and the work accomplished in FY 2004. This distinction is particularly important in light of BPA's need to closely manage the Fish and Wildlife Program within accrual limits, and the heightened standards for reporting of financial assets and liabilities recommended by our independent auditor, PriceWaterhouseCoopers.

To accurately capture FY 2003 Fish & Wildlife Program costs, BPA is requesting your assistance in identifying a detailed listing of all contract work and expenses that meet the following criteria. Note that **both** of the following criteria must be met before an accrual may be processed for unbilled contract performance:

1. There must have been actual contract performance (services rendered or goods received) in FY 2003 or earlier (prior to September 30, 2003).
2. The invoice for the contract performance in question will not be received by BPA before the close of business on September 30, 2003. The work will be invoiced in the first months of FY 2004.

Again, if either of the above criteria is not true, then an accrual should not be reported. Do not double count expenses by including costs in the accrual estimate that have already been billed to BPA or will be before Sept. 30th, or including expenses for work that takes place after Sept. 30. These costs will be invoiced and included in FY 2004.

In order to facilitate uniform reporting, please indicate the accrual estimate for each contract listed on the attached form. If you have a contract that meets the criteria listed above, but is not listed, please add it to the form. If separate invoices will be submitted for multiple performance periods on a contract, please provide an estimate for each individual invoice. For example, if you anticipate submitting an invoice for the month of August 2003 and an invoice for September 2003, list each of these performance periods and the corresponding estimate of the invoice amount. The performance period for an invoice is the period of time when the invoiced work was performed. Accurately indicating the performance period will allow BPA to match the accrual estimate to the actual invoice when it is submitted.

Please include in your accrual estimate all of the costs that you anticipate will be invoiced to

BPA for work occurring before Sept. 30th, including appropriate indirect costs and any subcontractor costs. Please be as accurate as possible in making the accrual estimate. Failure to accurately capture year-end accruals will have a detrimental impact on the Fish & Wildlife program. Under-estimating the accrual amount could result in the necessity of using FY 2004 funds to pay for work accomplished in FY 2003. Over-estimating the accrual amount could result in improperly tying up FY 2003 funds for your project that could be used by other projects, undermining the overall program. Not reporting an estimate has the same effect as under-estimating the accrual. The accuracy of your best estimate of the accruals is extremely important, as our auditors (PriceWaterhouseCoopers) will be reviewing these estimates later in the fiscal year.

Remember that your year-end accrual estimate counts against your contract spending cap (Council defined spending limit). If you have a contract with the spending cap clause you will not be allowed to accrue greater than that allowed under the cap. If your contract does not yet have the spending cap clause, we are asking that you make every attempt to not exceed the Council defined spending limit. The Council defined spending limit is the amount used for the spending cap. Each of our F&W contractors contributes to ensuring the F&W Program does not exceed its overall cap of \$139 million. If you anticipate the year-end accrual will result in the spending cap (Council defined spending limit) being exceeded for your contract, please contact your BPA project manager/COTR immediately to resolve this issue.

Please return the completed and signed form to BPA, ATTN: KEWB-4/Accrual Estimates, by September 16, 2003. The form may be faxed to BPA at (503) 230-3049, however we request that the original form still be mailed to BPA. Your attention to detail and cooperation is essential and appreciated. Reports are available at the following location on the BPA website at to assist you in calculating your accrual estimate:

http://www.efw.bpa.gov/cgi-bin/FW/Info_For_Fish_Wildlife_Contractors.cgi

BPA is also considering comments regarding our draft Policy Manual for Fish and Wildlife contracts, available at the website shown above. Comments on the draft Manual are due by September 12. (The comment period has been extended to allow adequate time for comment.)

If you have questions, please contact Tracy Hursh at (503) 230-4532 or Bryan Crawford at (503) 230-5130.

Sincerely,

A handwritten signature in black ink, appearing to read "Scott R. Hampton", written over a horizontal line.

Scott R. Hampton
Manager, Finance, Budget and Information Technology

**Contract Accruals for Work Performed but Not Billed Through September 30, 2003
For Fish and Wildlife Contracts with the Bonneville Power Administration**

**WYEAST RESOURCE CONSER (THE DALLES)
AND DEVL AREA COUNCIL
2325 RIVER RD #2
THE DALLES OR 97058**

| Project Number COTR | Contract Number (Release) | Contract Title | Accrual Performance Period | Estimated Accrual Amount |
|------------------------|------------------------------|--|----------------------------------|--------------------------------|
| 200102200 MORSE | 00005254() | 2001-022-00 15 MILE CREEK ORCHARD PESTICIDE POLLUTION RISK STUDY | | |

I certify that the above services were performed in FY2003 and that an invoice will not be submitted to BPA for payment by September 30, 2003.

All of the following criteria must be met before an accrual may be processed for unbilled contract performance:

1. There must have been actual contract performance (services rendered or goods received) in FY 2003 (October 1, 2002 through September 30, 2003).
2. The invoice will not be received by BPA by close of business on September 30, 2003.

Again, if either of the above criteria is not true, then an accrual should not be reported.

Since All the above conditions have been met, these expenditures should be accrued as FY2003 business.

Signed

Date:



Department of Energy
Bonneville Power Administration
P.O.Box 3621
Portland, Oregon 97208-3621

Environment, Fish and Wildlife

August 15, 2003

In reply refer to: KEWB-4

THE XERCES SOCIETY (PORTLAND)
4828 SE HAWTHORNE BLVD
PORTLAND OR 97215
Attn: DAVID JOHNSON

As part of our efforts to accurately account for and track the financial performance of fish & wildlife contracts, the Bonneville Power Administration (BPA) is required to report all contract performance that occurs within this fiscal year or earlier (before September 30, 2003), but will not be billed until October 1, 2003 or later. This reporting will assure that we accurately record expenses in the appropriate fiscal year, thus creating clarity between the work accomplished in FY 2003, with applicable expenses, and the work accomplished in FY 2004. This distinction is particularly important in light of BPA's need to closely manage the Fish and Wildlife Program within accrual limits, and the heightened standards for reporting of financial assets and liabilities recommended by our independent auditor, PriceWaterhouseCoopers.

To accurately capture FY 2003 Fish & Wildlife Program costs, BPA is requesting your assistance in identifying a detailed listing of all contract work and expenses that meet the following criteria. Note that **both** of the following criteria must be met before an accrual may be processed for unbilled contract performance:

1. There must have been actual contract performance (services rendered or goods received) in FY 2003 or earlier (prior to September 30, 2003).
2. The invoice for the contract performance in question will not be received by BPA before the close of business on September 30, 2003. The work will be invoiced in the first months of FY 2004.

Again, if either of the above criteria is not true, then an accrual should not be reported. Do not double count expenses by including costs in the accrual estimate that have already been billed to BPA or will be before Sept. 30th, or including expenses for work that takes place after Sept. 30. These costs will be invoiced and included in FY 2004.

In order to facilitate uniform reporting, please indicate the accrual estimate for each contract listed on the attached form. If you have a contract that meets the criteria listed above, but is not listed, please add it to the form. If separate invoices will be submitted for multiple performance periods on a contract, please provide an estimate for each individual invoice. For example, if you anticipate submitting an invoice for the month of August 2003 and an invoice for September 2003, list each of these performance periods and the corresponding estimate of the invoice amount. The performance period for an invoice is the period of time when the invoiced work was performed. Accurately indicating the performance period will allow BPA to match the accrual estimate to the actual invoice when it is submitted.

Please include in your accrual estimate all of the costs that you anticipate will be invoiced to

BPA for work occurring before Sept. 30th, including appropriate indirect costs and any subcontractor costs. Please be as accurate as possible in making the accrual estimate. Failure to accurately capture year-end accruals will have a detrimental impact on the Fish & Wildlife program. Under-estimating the accrual amount could result in the necessity of using FY 2004 funds to pay for work accomplished in FY 2003. Over-estimating the accrual amount could result in improperly tying up FY 2003 funds for your project that could be used by other projects, undermining the overall program. Not reporting an estimate has the same effect as under-estimating the accrual. The accuracy of your best estimate of the accruals is extremely important, as our auditors (PriceWaterhouseCoopers) will be reviewing these estimates later in the fiscal year.

Remember that your year-end accrual estimate counts against your contract spending cap (Council defined spending limit). If you have a contract with the spending cap clause you will not be allowed to accrue greater than that allowed under the cap. If your contract does not yet have the spending cap clause, we are asking that you make every attempt to not exceed the Council defined spending limit. The Council defined spending limit is the amount used for the spending cap. Each of our F&W contractors contributes to ensuring the F&W Program does not exceed its overall cap of \$139 million. If you anticipate the year-end accrual will result in the spending cap (Council defined spending limit) being exceeded for your contract, please contact your BPA project manager/COTR immediately to resolve this issue.

Please return the completed and signed form to BPA, ATTN: KEWB-4/Accrual Estimates, by September 16, 2003. The form may be faxed to BPA at (503) 230-3049, however we request that the original form still be mailed to BPA. Your attention to detail and cooperation is essential and appreciated. Reports are available at the following location on the BPA website at to assist you in calculating your accrual estimate:

http://www.efw.bpa.gov/cgi-bin/FW/Info_For_Fish_Wildlife_Contractors.cgi

BPA is also considering comments regarding our draft Policy Manual for Fish and Wildlife contracts, available at the website shown above. Comments on the draft Manual are due by September 12. (The comment period has been extended to allow adequate time for comment.)

If you have questions, please contact Tracy Hursh at (503) 230-4532 or Bryan Crawford at (503) 230-5130.

Sincerely,

A handwritten signature in black ink, appearing to read "Scott R. Hampton", written over a horizontal line.

Scott R. Hampton
Manager, Finance, Budget and Information Technology

**Contract Accruals for Work Performed but Not Billed Through September 30, 2003
For Fish and Wildlife Contracts with the Bonneville Power Administration**

**THE XERCES SOCIETY (PORTLAND)
4828 SE HAWTHORNE BLVD
PORTLAND OR 97215
Attn: DAVID JOHNSON**

Phone: (503) 232-6639 FAX: (503) 233-6794

| Project Number COTR | Contract Number (Release) | Contract Title | Accrual Performance Period | Estimated Accrual Amount |
|--------------------------------|--------------------------------------|--|---------------------------------------|-------------------------------------|
| 199604000 HERMESTON | 00014214() | 1996-040-00 MACROINVERTEBRATE MONITORING | | |

I certify that the above services were performed in FY2003 and that an invoice will not be submitted to BPA for payment by September 30, 2003.

All of the following criteria must be met before an accrual may be processed for unbilled contract performance:

1. There must have been actual contract performance (services rendered or goods received) in FY 2003 (October 1, 2002 through September 30, 2003).
2. The invoice will not be received by BPA by close of business on September 30, 2003.

Again, if either of the above criteria is not true, then an accrual should not be reported.

Since All the above conditions have been met, these expenditures should be accrued as FY2003 business.

Signed

Date:



Department of Energy
Bonneville Power Administration
P.O.Box 3621
Portland, Oregon 97208-3621

Environment, Fish and Wildlife

August 15, 2003

In reply refer to: KEWB-4

CONFEDERATED TRIBES AND BANDS OF THE YAKAMA NATION (TOPPENISH)
PO BOX 151
TOPPENISH WA 98948

As part of our efforts to accurately account for and track the financial performance of fish & wildlife contracts, the Bonneville Power Administration (BPA) is required to report all contract performance that occurs within this fiscal year or earlier (before September 30, 2003), but will not be billed until October 1, 2003 or later. This reporting will assure that we accurately record expenses in the appropriate fiscal year, thus creating clarity between the work accomplished in FY 2003, with applicable expenses, and the work accomplished in FY 2004. This distinction is particularly important in light of BPA's need to closely manage the Fish and Wildlife Program within accrual limits, and the heightened standards for reporting of financial assets and liabilities recommended by our independent auditor, PriceWaterhouseCoopers.

To accurately capture FY 2003 Fish & Wildlife Program costs, BPA is requesting your assistance in identifying a detailed listing of all contract work and expenses that meet the following criteria. Note that **both** of the following criteria must be met before an accrual may be processed for unbilled contract performance:

1. There must have been actual contract performance (services rendered or goods received) in FY 2003 or earlier (prior to September 30, 2003).
2. The invoice for the contract performance in question will not be received by BPA before the close of business on September 30, 2003. The work will be invoiced in the first months of FY 2004.

Again, if either of the above criteria is not true, then an accrual should not be reported. Do not double count expenses by including costs in the accrual estimate that have already been billed to BPA or will be before Sept. 30th, or including expenses for work that takes place after Sept. 30. These costs will be invoiced and included in FY 2004.

In order to facilitate uniform reporting, please indicate the accrual estimate for each contract listed on the attached form. If you have a contract that meets the criteria listed above, but is not listed, please add it to the form. If separate invoices will be submitted for multiple performance periods on a contract, please provide an estimate for each individual invoice. For example, if you anticipate submitting an invoice for the month of August 2003 and an invoice for September 2003, list each of these performance periods and the corresponding estimate of the invoice amount. The performance period for an invoice is the period of time when the invoiced work was performed. Accurately indicating the performance period will allow BPA to match the accrual estimate to the actual invoice when it is submitted.

Please include in your accrual estimate all of the costs that you anticipate will be invoiced to

BPA for work occurring before Sept. 30th, including appropriate indirect costs and any subcontractor costs. Please be as accurate as possible in making the accrual estimate. Failure to accurately capture year-end accruals will have a detrimental impact on the Fish & Wildlife program. Under-estimating the accrual amount could result in the necessity of using FY 2004 funds to pay for work accomplished in FY 2003. Over-estimating the accrual amount could result in improperly tying up FY 2003 funds for your project that could be used by other projects, undermining the overall program. Not reporting an estimate has the same effect as under-estimating the accrual. The accuracy of your best estimate of the accruals is extremely important, as our auditors (PriceWaterhouseCoopers) will be reviewing these estimates later in the fiscal year.

Remember that your year-end accrual estimate counts against your contract spending cap (Council defined spending limit). If you have a contract with the spending cap clause you will not be allowed to accrue greater than that allowed under the cap. If your contract does not yet have the spending cap clause, we are asking that you make every attempt to not exceed the Council defined spending limit. The Council defined spending limit is the amount used for the spending cap. Each of our F&W contractors contributes to ensuring the F&W Program does not exceed its overall cap of \$139 million. If you anticipate the year-end accrual will result in the spending cap (Council defined spending limit) being exceeded for your contract, please contact your BPA project manager/COTR immediately to resolve this issue.

Please return the completed and signed form to BPA, ATTN: KEWB-4/Accrual Estimates, by September 16, 2003. The form may be faxed to BPA at (503) 230-3049, however we request that the original form still be mailed to BPA. Your attention to detail and cooperation is essential and appreciated. Reports are available at the following location on the BPA website at to assist you in calculating your accrual estimate:

http://www.efw.bpa.gov/cgi-bin/FW/Info_For_Fish_Wildlife_Contractors.cgi

BPA is also considering comments regarding our draft Policy Manual for Fish and Wildlife contracts, available at the website shown above. Comments on the draft Manual are due by September 12. (The comment period has been extended to allow adequate time for comment.)

If you have questions, please contact Tracy Hursh at (503) 230-4532 or Bryan Crawford at (503) 230-5130.

Sincerely,

A handwritten signature in black ink, appearing to read "Scott R. Hampton", written over a horizontal line.

Scott R. Hampton
Manager, Finance, Budget and Information Technology

**Contract Accruals for Work Performed but Not Billed Through September 30, 2003
For Fish and Wildlife Contracts with the Bonneville Power Administration**

**CONFEDERATED TRIBES AND BANDS OF THE YAKAMA NATION (TOPPENISH)
PO BOX 151
TOPPENISH WA 98948
Phone: (509) 865-5121**

| Project Number COTR | Contract Number (Release) | Contract Title | Accrual Performance Period | Estimated Accrual Amount |
|------------------------|------------------------------|--|-------------------------------|-----------------------------|
| 199705300 WILCOX | 00004325() | 1997-053-00 TOPPENISH-SIMCOE INSTREAM FLOW RESTORATION | | |
| 199603501 WILCOX | 00006311() | 1996-035-00 YAKAMA INDIAN NATION WATERSHED RESTORATION | | |
| 199604000 HERMESTON | 00004041() | 1996-040-00 COHO RESTORATION TO MID-COLUMBIA RIVER TRIBUTARIES | | |
| 199803300 WILCOX | 00006273() | 1998-033-00 UPPER TOPPENISH CREEK WATERSHED ANALYSIS | | |

I certify that the above services were performed in FY2003 and that an invoice will not be submitted to BPA for payment by September 30, 2003.

All of the following criteria must be met before an accrual may be processed for unbilled contract performance:

1. There must have been actual contract performance (services rendered or goods received) in FY 2003 (October 1, 2002 through September 30, 2003).
2. The invoice will not be received by BPA by close of business on September 30, 2003.

Again, if either of the above criteria is not true, then an accrual should not be reported.

Since All the above conditions have been met, these expenditures should be accrued as FY2003 business.

Signed

Date:



Department of Energy
Bonneville Power Administration
P.O.Box 3621
Portland, Oregon 97208-3621

Environment, Fish and Wildlife

August 15, 2003

In reply refer to: KEWB-4

CITY OF YAKIMA (YAKIMA WATER & IRRIGATION DIVISION)
2301 FRUITVALE BLVD
YAKIMA WA 98902

As part of our efforts to accurately account for and track the financial performance of fish & wildlife contracts, the Bonneville Power Administration (BPA) is required to report all contract performance that occurs within this fiscal year or earlier (before September 30, 2003), but will not be billed until October 1, 2003 or later. This reporting will assure that we accurately record expenses in the appropriate fiscal year, thus creating clarity between the work accomplished in FY 2003, with applicable expenses, and the work accomplished in FY 2004. This distinction is particularly important in light of BPA's need to closely manage the Fish and Wildlife Program within accrual limits, and the heightened standards for reporting of financial assets and liabilities recommended by our independent auditor, PriceWaterhouseCoopers.

To accurately capture FY 2003 Fish & Wildlife Program costs, BPA is requesting your assistance in identifying a detailed listing of all contract work and expenses that meet the following criteria. Note that **both** of the following criteria must be met before an accrual may be processed for unbilled contract performance:

1. There must have been actual contract performance (services rendered or goods received) in FY 2003 or earlier (prior to September 30, 2003).
2. The invoice for the contract performance in question will not be received by BPA before the close of business on September 30, 2003. The work will be invoiced in the first months of FY 2004.

Again, if either of the above criteria is not true, then an accrual should not be reported. Do not double count expenses by including costs in the accrual estimate that have already been billed to BPA or will be before Sept. 30th, or including expenses for work that takes place after Sept. 30. These costs will be invoiced and included in FY 2004.

In order to facilitate uniform reporting, please indicate the accrual estimate for each contract listed on the attached form. If you have a contract that meets the criteria listed above, but is not listed, please add it to the form. If separate invoices will be submitted for multiple performance periods on a contract, please provide an estimate for each individual invoice. For example, if you anticipate submitting an invoice for the month of August 2003 and an invoice for September 2003, list each of these performance periods and the corresponding estimate of the invoice amount. The performance period for an invoice is the period of time when the invoiced work was performed. Accurately indicating the performance period will allow BPA to match the accrual estimate to the actual invoice when it is submitted.

Please include in your accrual estimate all of the costs that you anticipate will be invoiced to

BPA for work occurring before Sept. 30th, including appropriate indirect costs and any subcontractor costs. Please be as accurate as possible in making the accrual estimate. Failure to accurately capture year-end accruals will have a detrimental impact on the Fish & Wildlife program. Under-estimating the accrual amount could result in the necessity of using FY 2004 funds to pay for work accomplished in FY 2003. Over-estimating the accrual amount could result in improperly tying up FY 2003 funds for your project that could be used by other projects, undermining the overall program. Not reporting an estimate has the same effect as under-estimating the accrual. The accuracy of your best estimate of the accruals is extremely important, as our auditors (PriceWaterhouseCoopers) will be reviewing these estimates later in the fiscal year.

Remember that your year-end accrual estimate counts against your contract spending cap (Council defined spending limit). If you have a contract with the spending cap clause you will not be allowed to accrue greater than that allowed under the cap. If your contract does not yet have the spending cap clause, we are asking that you make every attempt to not exceed the Council defined spending limit. The Council defined spending limit is the amount used for the spending cap. Each of our F&W contractors contributes to ensuring the F&W Program does not exceed its overall cap of \$139 million. If you anticipate the year-end accrual will result in the spending cap (Council defined spending limit) being exceeded for your contract, please contact your BPA project manager/COTR immediately to resolve this issue.

Please return the completed and signed form to BPA, ATTN: KEWB-4/Accrual Estimates, by September 16, 2003. The form may be faxed to BPA at (503) 230-3049, however we request that the original form still be mailed to BPA. Your attention to detail and cooperation is essential and appreciated. Reports are available at the following location on the BPA website at to assist you in calculating your accrual estimate:

http://www.efw.bpa.gov/cgi-bin/FW/Info_For_Fish_Wildlife_Contractors.cgi

BPA is also considering comments regarding our draft Policy Manual for Fish and Wildlife contracts, available at the website shown above. Comments on the draft Manual are due by September 12. (The comment period has been extended to allow adequate time for comment.)

If you have questions, please contact Tracy Hursh at (503) 230-4532 or Bryan Crawford at (503) 230-5130.

Sincerely,

A handwritten signature in black ink, appearing to read "Scott R. Hampton", written over a horizontal line.

Scott R. Hampton
Manager, Finance, Budget and Information Technology

**Contract Accruals for Work Performed but Not Billed Through September 30, 2003
For Fish and Wildlife Contracts with the Bonneville Power Administration**

**CITY OF YAKIMA (YAKIMA WATER & IRRIGATION DIVISION)
2301 FRUITVALE BLVD
YAKIMA WA 98902**

| Project Number COTR | Contract Number (Release) | Contract Title | Accrual Performance Period | Estimated Accrual Amount |
|--------------------------------|--------------------------------------|---|---|-------------------------------------|
| 200203800 WILCOX | 00010171() | 2002-038-00 HABITAT ACQUISITION IN THE YAKIMA BASIN | | |

I certify that the above services were performed in FY2003 and that an invoice will not be submitted to BPA for payment by September 30, 2003.

All of the following criteria must be met before an accrual may be processed for unbilled contract performance:

1. There must have been actual contract performance (services rendered or goods received) in FY 2003 (October 1, 2002 through September 30, 2003).
2. The invoice will not be received by BPA by close of business on September 30, 2003.

Again, if either of the above criteria is not true, then an accrual should not be reported.

Since All the above conditions have been met, these expenditures should be accrued as FY2003 business.

Signed

Date:



Department of Energy
Bonneville Power Administration
P.O.Box 3621
Portland, Oregon 97208-3621

Environment, Fish and Wildlife

August 15, 2003

In reply refer to: KEWB-4

CONFEDERATED TRIBES AND BANDS OF THE YAKAMA INDIAN NATION (TOPPENISH)
PO BOX 151
TOPPENISH WA 98948

As part of our efforts to accurately account for and track the financial performance of fish & wildlife contracts, the Bonneville Power Administration (BPA) is required to report all contract performance that occurs within this fiscal year or earlier (before September 30, 2003), but will not be billed until October 1, 2003 or later. This reporting will assure that we accurately record expenses in the appropriate fiscal year, thus creating clarity between the work accomplished in FY 2003, with applicable expenses, and the work accomplished in FY 2004. This distinction is particularly important in light of BPA's need to closely manage the Fish and Wildlife Program within accrual limits, and the heightened standards for reporting of financial assets and liabilities recommended by our independent auditor, PriceWaterhouseCoopers.

To accurately capture FY 2003 Fish & Wildlife Program costs, BPA is requesting your assistance in identifying a detailed listing of all contract work and expenses that meet the following criteria. Note that **both** of the following criteria must be met before an accrual may be processed for unbilled contract performance:

1. There must have been actual contract performance (services rendered or goods received) in FY 2003 or earlier (prior to September 30, 2003).
2. The invoice for the contract performance in question will not be received by BPA before the close of business on September 30, 2003. The work will be invoiced in the first months of FY 2004.

Again, if either of the above criteria is not true, then an accrual should not be reported. Do not double count expenses by including costs in the accrual estimate that have already been billed to BPA or will be before Sept. 30th, or including expenses for work that takes place after Sept. 30. These costs will be invoiced and included in FY 2004.

In order to facilitate uniform reporting, please indicate the accrual estimate for each contract listed on the attached form. If you have a contract that meets the criteria listed above, but is not listed, please add it to the form. If separate invoices will be submitted for multiple performance periods on a contract, please provide an estimate for each individual invoice. For example, if you anticipate submitting an invoice for the month of August 2003 and an invoice for September 2003, list each of these performance periods and the corresponding estimate of the invoice amount. The performance period for an invoice is the period of time when the invoiced work was performed. Accurately indicating the performance period will allow BPA to match the accrual estimate to the actual invoice when it is submitted.

Please include in your accrual estimate all of the costs that you anticipate will be invoiced to

BPA for work occurring before Sept. 30th, including appropriate indirect costs and any subcontractor costs. Please be as accurate as possible in making the accrual estimate. Failure to accurately capture year-end accruals will have a detrimental impact on the Fish & Wildlife program. Under-estimating the accrual amount could result in the necessity of using FY 2004 funds to pay for work accomplished in FY 2003. Over-estimating the accrual amount could result in improperly tying up FY 2003 funds for your project that could be used by other projects, undermining the overall program. Not reporting an estimate has the same effect as under-estimating the accrual. The accuracy of your best estimate of the accruals is extremely important, as our auditors (PriceWaterhouseCoopers) will be reviewing these estimates later in the fiscal year.

Remember that your year-end accrual estimate counts against your contract spending cap (Council defined spending limit). If you have a contract with the spending cap clause you will not be allowed to accrue greater than that allowed under the cap. If your contract does not yet have the spending cap clause, we are asking that you make every attempt to not exceed the Council defined spending limit. The Council defined spending limit is the amount used for the spending cap. Each of our F&W contractors contributes to ensuring the F&W Program does not exceed its overall cap of \$139 million. If you anticipate the year-end accrual will result in the spending cap (Council defined spending limit) being exceeded for your contract, please contact your BPA project manager/COTR immediately to resolve this issue.

Please return the completed and signed form to BPA, ATTN: KEWB-4/Accrual Estimates, by September 16, 2003. The form may be faxed to BPA at (503) 230-3049, however we request that the original form still be mailed to BPA. Your attention to detail and cooperation is essential and appreciated. Reports are available at the following location on the BPA website at to assist you in calculating your accrual estimate:

http://www.efw.bpa.gov/cgi-bin/FW/Info_For_Fish_Wildlife_Contractors.cgi

BPA is also considering comments regarding our draft Policy Manual for Fish and Wildlife contracts, available at the website shown above. Comments on the draft Manual are due by September 12. (The comment period has been extended to allow adequate time for comment.)

If you have questions, please contact Tracy Hursh at (503) 230-4532 or Bryan Crawford at (503) 230-5130.

Sincerely,

A handwritten signature in black ink, appearing to read "Scott R. Hampton", written over a horizontal line.

Scott R. Hampton
Manager, Finance, Budget and Information Technology

**Contract Accruals for Work Performed but Not Billed Through September 30, 2003
For Fish and Wildlife Contracts with the Bonneville Power Administration**

**CONFEDERATED TRIBES AND BANDS OF THE YAKAMA INDIAN NATION (TOPPENISH)
PO BOX 151
TOPPENISH WA 98948**

| Project Number COTR | Contract Number (Release) | Contract Title | Accrual Performance Period | Estimated Accrual Amount |
|--------------------------------|--------------------------------------|---|---|---|
| 199506800 BYRNES | 00006166() | 1995-068-00 PRELIMINARY DESIGN FOR PASSAGE & HABITAT IMPROVEMENT | | |
| 199901300 WILCOX | 00013719() | 1999-013-00 AHTANUM CREEK WATERSHED ASSESSMENT | | |
| 199506335 BYRNES | 00014033() | 1995-063-35 YKFP KCLICKITAT MONITORING & EVALUATION | | |
| 199506335 BYRNES | 00005934() | 1995-063-35 YAKIMA/KCLICKITAT PROJECT - M&E | | |
| 199506325 BYRNES | 00013769() | 1995-063-25 YKFP MONITORING & EVALUATION | | |
| 199901300 WILCOX | 00004286() | 1999-013-00 AHTANUM CREEK WATERSHED ASSESSMENT | | |
| 199604000 HERMESTON | 00013747() | 1996-040-00 MID-COLUMBIA COHO RESTORATION | | |
| 199506325 BYRNES | 00005881() | 1995-063-25 YKFP - MONITORING & EVALUATION | | |
| 199803400 BYRNES | 00005970() | 1998-034-00 REESTABLISH SAFE ACCESS INTO TRIBUTARIES OF YAK. BAS. | | |
| 200102500 BAUGHER | 00010217() | 2001-025-00 SALMONID PRODUCTION IN RESTORED RATTLESNAKE CREEK | | |
| 199803400 BYRNES | 00014433() | 1998-034-00 RE-ESTABLISH SAFE ACCESS TO THE YAKIMA RIVER | | |
| 200105500 LOFY | 00007534() | 2001-055-00 NUTRIENT ENHANCEMENT STUDIES - YIN | | |
| 200106400 LOFY | 00010538() | 2001-064-00 IMPROVE STREAM FLOW AND PASSAGE SIMCOE C STEELHEAD | | |
| 200106500 HERMESTON | 00008684() | 2001-065-00 HANCOCK SPRINGS PASSAGE & HABITAT RESTORATION | | |
| 198812035 BYRNES | 00014042() | 1988-120-35 YKFP KCLICKITAT MANAGEMENT DATA, AND HABITAT | | |
| 199705600 BYRNES | 00005716() | 1997-056-00 LOWER KCLICKITAT RIVER RIPARIAN & IN-CHANNEL HABITAT | | |
| 199705100 BYRNES | 00004339() | 1997-051-00 YAKIMA RIVR SIDE CHANNELS | | |
| 199704700 BYRNES | 00005854() | 1997-047-00 YAKIMA BASIN SIDE CHANNEL SURVEY & REHABILITATION | | |
| 199206200 WILCOX | 00009018() | 1992-062-00 LOWER YAKIMA VALLEY HABITAT UNIT ACQUISITION | | |
| Project Number COTR | Contract Number (Release) | Contract Title | Accrual Performance Period | Estimated Accrual Amount |
| 198812026 BYRNES | 00006813() | 1988-120-26 HATCHERY TRAINING & EDUCATION | | |
| 199701325 BYRNES | 00004647() | 1997-013-00 O&M FOR UPPER YAKIMA RIVER SUPPLEMENTATION FACILITY | | |
| 199701325 BYRNES | 00006677() | 1996-033-30 YKFP - O&M LOWER YAKIMA SUPPLEMENTATION | | |
| 199701325 BYRNES | 00014708() | 1997-013-25 O&M LWR YAKIMA RVR SUPPLEMENTATION & RESEARCH COMPLEX | | |
| 199701325 BYRNES | 00013375() | 1997-013-25 UPPER YAKIMA SUPPLEMENTATION COMPLEX OPERATIONS O&M | | |
| 198812025 BYRNES | 00014038() | 1988-120-25 YKFP YAKIMA MANAGEMENT, DATA, AND HABITAT | | |
| 198812025 BYRNES | 00004822() | 1988-120-25 YKFP - MANAGEMENT, DATA & HABITAT | | |

I certify that the above services were performed in FY2003 and that an invoice will not be submitted to BPA for payment by September 30, 2003.

All of the following criteria must be met before an accrual may be processed for unbilled contract performance:

1. There must have been actual contract performance (services rendered or goods received) in FY 2003 (October 1, 2002 through September 30, 2003).
2. The invoice will not be received by BPA by close of business on September 30, 2003.

Again, if either of the above criteria is not true, then an accrual should not be reported.

Since All the above conditions have been met, these expenditures should be accrued as FY2003 business.

Signed

Date:

Today's date: August 15, 2003
Please direct questions or comments to [Fish & Wildlife Web Coordinator](#).