Form letter and Data Table for Mailing to Contractors

There are 200 distinct contractors (vendors) who will be sent printed packets.
They collectively manage 415 projects through 843 contracts whose status may be PENDING or ISSUED , or which have been CLOSED for less than one year.

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

Environment, Fish and Wildlife

May 28, 2004

In reply refer to: KEWB-4

ADVANCED TELEMETRY SYSTEMS INC (ISANTI)
470 1ST AVE N
PO BOX 398
ISANTI MN 55040

With the requirement for Federal agencies to close their books sooner after the end of the fiscal year and provide audited financial statements, BPA needs to conduct a simulated year-end closing on June 30, 2004. This simulated closing will allow our independent auditors, PriceWaterhouseCoopers, to have the time necessary to test the processes used by BPA for the closing and preparation of the financial statements. In order to ensure that all expenses and liabilities are accounted for in the period in which they are incurred, the Fish and Wildlife program, along with all other programs within BPA, are asking our contractors to provide us with an estimate of contract performance that will occur prior to June 30, 2004, but will not be billed until July 1, 2004 or later. In August you will be asked to provide a second estimate for costs that will be incurred but not billed before September 30, 2004. It is critical that you participate in both accrual exercises in order for BPA to meet the requirements of it's auditors.

To accurately capture Fish & Wildlife Program costs through the end of June 2004, 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) prior to July 1, 2004.
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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 June 30th, or including expenses for work that will take place after June 30th.

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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. This year we've included a column that shows the status of the contract. If the contract status is closed, there may be a few instances where BPA has not received the final invoice and an accrual estimate is needed. In most cases, you can indicate $0 for the closed contract. **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 May 2004 and an invoice for June 2004, 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. **To help us match the actual invoice to the accrual estimate for invoices received after June 30th, please indicate on the invoice or transmittal letter, that portion of the invoice that relates to work performed on or before June 30th and label it "Cost for work prior to July 1, 2004".**

Please return the completed and signed form to BPA, ATTN: KEWB-4/Accrual Estimates, by June 18, 2004. 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. Running Balance Reports that show payment histories for each contract are available at the following location on the BPA website to assist you in calculating your accrual estimate:

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Once again, I recognize the burden that calculating these estimates places on your staff and would like to thank you in advance for cooperating with us in ensuring that the numbers reported for the Fish and Wildlife program are the best that they can be. If you have questions, please contact Tracy Hursh at (503) 230-4532.

Sincerely,

Scott R. Hampton
EF&W Business Operations Support

Contract Accruals for Work Performed but Not Billed Through June 30, 2004
For Fish and Wildlife Contracts with the Bonneville Power Administration

ADVANCED TELEMETRY SYSTEMS INC (ISANTI)
470 1ST AVE N
PO BOX 398
ISANTI MN 55040
Phone: (612) 444-9267

Project Number COTR	Contract Number (Release)	Contract Title	Status and Date	Accrual Performance Period	Estimated Accrual Amount
199102900 DOCHERTY	00014184 ( )	1991-029-00 SUMMER FLOW AUG EFFECTS ON JUV SR FALL CHINOOK SALMON	ISSUED 05/18/2004		

I certify that the above services were performed on or before June 30, 2004 and that an invoice will not be submitted to BPA for payment by June 30, 2004.

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1. There must have been actual contract performance prior to July 1, 2004.
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Since All the above conditions have been met, these expenditures should be accrued.

Signed

Date:

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

Environment, Fish and Wildlife

May 28, 2004

In reply refer to: KEWB-4

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

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Sincerely,

Scott R. Hampton
EF&W Business Operations Support

Contract Accruals for Work Performed but Not Billed Through June 30, 2004
For Fish and Wildlife Contracts with the Bonneville Power Administration

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

Project Number COTR	Contract Number (Release)	Contract Title	Status and Date	Accrual Performance Period	Estimated Accrual Amount
199802100 BOSS	00006388 (00011)	GLACIER DITCH/ EVANS CREEK CULTURAL RESOURCES	ISSUED 03/06/2002		
200205300 BOSS	00006388 (00045)	2002-053-00 ASSESS SALMONIDS IN ASOTIN CREEK WATERSHED	ISSUED 08/06/2003		
199802100 YARDE	00006388 (00048)	199802100 PL HOOD RIVER FISH HABITAT NEPA	ISSUED 09/17/2003		
199604000 HERMESTON	00006388 (00043)	1996-040-00 MID COLUMBIA COHO RESTORATION	CLOSED 07/17/2003		
199001800 STEWART	00006388 (00051)	1990-018-00 RBT HABITAT PASSAGE IMPRVMT PROJ	ISSUED 10/27/2003		
200301100 MASON	00006388 (00057)	ARCHAEOLOGICAL RESOURCES FIELD SURVEY AND LITERATURE REVIEW	PENDING 04/14/2004		
200105300 BOSS	00006388 (00001)	DUNCAN CREEK CULTURAL RESOURCES SURVEY	ISSUED 08/24/2001		

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Signed

Date:

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

Environment, Fish and Wildlife

May 28, 2004

In reply refer to: KEWB-4

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

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Scott R. Hampton
EF&W Business Operations Support

Contract Accruals for Work Performed but Not Billed Through June 30, 2004
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	Status and Date	Accrual Performance Period	Estimated Accrual Amount
199401805 WELCH	00004051 ( )	2001-002-00 ASOTIN WATERSHED GRAZING BIOLOGICAL PLANNING	CLOSED 04/23/2004		
199401805 WELCH	00006202 ( )	199401805 ASOTIN CREEK CHANNEL, FLOODPLAIN/RIPARIAN RESTORATION	ISSUED 08/14/2001		
199401805 WELCH	00006221 ( )	1997-080-00 ASOTIN CREEK UPLAND SEDIMENTATION REDUCTION	CLOSED 07/12/2003		
199401805 WELCH	00006228 ( )	2000-054-00 ASOTIN CREEK RIPARIAN FENCING	ISSUED 08/15/2001		
199401805 WELCH	00006230 ( )	1999-054-00 ASOTIN CREEK INSTREAM PROJECT MONITORING	ISSUED 08/15/2001		
199401805 WELCH	00006233 ( )	1997-086-00 ASOTIN WATERSHED UPLAND BMP'S	ISSUED 08/16/2001		
199401805 WELCH	00006420 ( )	1999-060-00 ASOTIN COUNTY CONSERVATION DISTRICT WATERSHED UPLAND	ISSUED 08/27/2001		
200205000 WELCH	00011919 ( )	2002-050-00 COUSE AND TENMILE CREEKS SIX-YEAR DIRECT SEED PROGRAM	ISSUED 11/07/2002		
200205000 WELCH	00011997 ( )	2002-050-00 COUSE AND TENMILE RIPARIAN RESTORATION PROGRAM	ISSUED 11/15/2002		
199401805 WELCH	00006422 ( )	1998-047-00 ASOTIN WATERSHED INFORMATION & EDUCATION	ISSUED 08/27/2001		
199401805 WELCH	00007638 ( )	1999-052-00 ASOTIN CREEK FIVE YEAR MINIMUM TILL PROGRAM	CLOSED 07/12/2003		
200205000 WELCH	00012522 ( )	2002-050-00 COUSE AND TENMILE PROJECT IMPLEMENTATION	ISSUED 01/16/2003		
200205000 WELCH	00015027 ( )	2002-050-00 COUSE AND TENMILE M&E	CLOSED 10/29/2003		
199401805 WELCH	00007965 ( )	1999-002-00 ASOTIN WATERSHED PROJECT IMPLEMENTATION	ISSUED 12/27/2001		
199401805 WELCH	00011847 ( )	1999-060-00 ASOTIN COUNTY SIX-YEAR DIRECT SEED PROGRAM	ISSUED 10/31/2002		

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Signed

Date:

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

Environment, Fish and Wildlife

May 28, 2004

In reply refer to: KEWB-4

BIOANALYSTS INC (BOISE (SERVICE VENDOR))
1117 E PLAZA
SUITE A
EAGLE ID 83616
Attn: CHRIS GILIHAN

With the requirement for Federal agencies to close their books sooner after the end of the fiscal year and provide audited financial statements, BPA needs to conduct a simulated year-end closing on June 30, 2004. This simulated closing will allow our independent auditors, PriceWaterhouseCoopers, to have the time necessary to test the processes used by BPA for the closing and preparation of the financial statements. In order to ensure that all expenses and liabilities are accounted for in the period in which they are incurred, the Fish and Wildlife program, along with all other programs within BPA, are asking our contractors to provide us with an estimate of contract performance that will occur prior to June 30, 2004, but will not be billed until July 1, 2004 or later. In August you will be asked to provide a second estimate for costs that will be incurred but not billed before September 30, 2004. It is critical that you participate in both accrual exercises in order for BPA to meet the requirements of it's auditors.

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Contract Accruals for Work Performed but Not Billed Through June 30, 2004
For Fish and Wildlife Contracts with the Bonneville Power Administration

BIOANALYSTS INC (BOISE (SERVICE VENDOR))
1117 E PLAZA
SUITE A
EAGLE ID 83616
Attn: CHRIS GILIHAN

Phone: (208) 939-4052 FAX: (208) 939-4092

Project Number COTR	Contract Number (Release)	Contract Title	Status and Date	Accrual Performance Period	Estimated Accrual Amount
200301700 BEATY	00014744 (00001)	2003-017-00 INTEGRATED STATUS & EFFECTIVENESS MONITORING PROGRAM	ISSUED 08/08/2003		
200301700 BEATY	00014744 (00002)	2003-017-00 INTERGATED STATUS & EFFECTIVENESS MONITORING PROGRAM	ISSUED 08/08/2003		
199601700 SKIDMORE	00011373 ( )	1996-017-00 TECHNICAL SUPPORT FOR PATH PROCESS	ISSUED 09/24/2002		

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Date:

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

Environment, Fish and Wildlife

May 28, 2004

In reply refer to: KEWB-4

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

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Please return the completed and signed form to BPA, ATTN: KEWB-4/Accrual Estimates, by June 18, 2004. 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. Running Balance Reports that show payment histories for each contract are available at the following location on the BPA website to assist you in calculating your accrual estimate:

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Sincerely,

Scott R. Hampton
EF&W Business Operations Support

Contract Accruals for Work Performed but Not Billed Through June 30, 2004
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	Status and Date	Accrual Performance Period	Estimated Accrual Amount
200100300 FODREA	00011286 ( )	2001-003-00 Adult Pit Detection System Installations	CLOSED 09/30/2003		

I certify that the above services were performed on or before June 30, 2004 and that an invoice will not be submitted to BPA for payment by June 30, 2004.

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

Signed

Date:

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

Environment, Fish and Wildlife

May 28, 2004

In reply refer to: KEWB-4

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

With the requirement for Federal agencies to close their books sooner after the end of the fiscal year and provide audited financial statements, BPA needs to conduct a simulated year-end closing on June 30, 2004. This simulated closing will allow our independent auditors, PriceWaterhouseCoopers, to have the time necessary to test the processes used by BPA for the closing and preparation of the financial statements. In order to ensure that all expenses and liabilities are accounted for in the period in which they are incurred, the Fish and Wildlife program, along with all other programs within BPA, are asking our contractors to provide us with an estimate of contract performance that will occur prior to June 30, 2004, but will not be billed until July 1, 2004 or later. In August you will be asked to provide a second estimate for costs that will be incurred but not billed before September 30, 2004. It is critical that you participate in both accrual exercises in order for BPA to meet the requirements of it's auditors.

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Sincerely,

Scott R. Hampton
EF&W Business Operations Support

Contract Accruals for Work Performed but Not Billed Through June 30, 2004
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	Status and Date	Accrual Performance Period	Estimated Accrual Amount
200105500 LOFY	00007695 ( )	2001-055-00 NUTRIENT ENHANCEMENT STUDIES - BIO-OREGON, INC.	ISSUED 11/30/2001		

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Signed

Date:

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

Environment, Fish and Wildlife

May 28, 2004

In reply refer to: KEWB-4

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

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Sincerely,

Scott R. Hampton
EF&W Business Operations Support

Contract Accruals for Work Performed but Not Billed Through June 30, 2004
For Fish and Wildlife Contracts with the Bonneville Power Administration

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

Project Number COTR	Contract Number (Release)	Contract Title	Status and Date	Accrual Performance Period	Estimated Accrual Amount
199701900 LOFY	00006313 ( )	1997-019-00 EVAL. LIFE HISTORY OF NEED OF NATIVE SALMONID IN THE	ISSUED 08/20/2001		
200002700 DEHERRERA	00004050 ( )	2000-027-00 ACQUISITION OF MALHEUR WILDLIFE MITIGATION SITE	ISSUED 03/20/2001		
200000900 DEHERRERA	00004855 ( )	2000-009-00 LOGAN VALLEY WILDLIFE MITIGATION	ISSUED 04/02/2003		

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Signed

Date:

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

Environment, Fish and Wildlife

May 28, 2004

In reply refer to: KEWB-4

CANADA DEPARTMENT OF FISHERIES & OCEANS (VANCOUVER, BC)
4440 55 W HASTINGS ST
VANCOUVER BC V6B 5G3

With the requirement for Federal agencies to close their books sooner after the end of the fiscal year and provide audited financial statements, BPA needs to conduct a simulated year-end closing on June 30, 2004. This simulated closing will allow our independent auditors, PriceWaterhouseCoopers, to have the time necessary to test the processes used by BPA for the closing and preparation of the financial statements. In order to ensure that all expenses and liabilities are accounted for in the period in which they are incurred, the Fish and Wildlife program, along with all other programs within BPA, are asking our contractors to provide us with an estimate of contract performance that will occur prior to June 30, 2004, but will not be billed until July 1, 2004 or later. In August you will be asked to provide a second estimate for costs that will be incurred but not billed before September 30, 2004. It is critical that you participate in both accrual exercises in order for BPA to meet the requirements of it's auditors.

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Sincerely,

Scott R. Hampton
EF&W Business Operations Support

Contract Accruals for Work Performed but Not Billed Through June 30, 2004
For Fish and Wildlife Contracts with the Bonneville Power Administration

CANADA DEPARTMENT OF FISHERIES & OCEANS (VANCOUVER, BC)
4440 55 W HASTINGS ST
VANCOUVER BC V6B 5G3
Phone: (250) 756-7218

Project Number COTR	Contract Number (Release)	Contract Title	Status and Date	Accrual Performance Period	Estimated Accrual Amount
199801400 RUGER	00007392 ( )	1998-014-00 CANADA-USA SHELF SALMON SURVIVAL STUDY	ISSUED 09/19/2003		

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Signed

Date:

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

Environment, Fish and Wildlife

May 28, 2004

In reply refer to: KEWB-4

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

With the requirement for Federal agencies to close their books sooner after the end of the fiscal year and provide audited financial statements, BPA needs to conduct a simulated year-end closing on June 30, 2004. This simulated closing will allow our independent auditors, PriceWaterhouseCoopers, to have the time necessary to test the processes used by BPA for the closing and preparation of the financial statements. In order to ensure that all expenses and liabilities are accounted for in the period in which they are incurred, the Fish and Wildlife program, along with all other programs within BPA, are asking our contractors to provide us with an estimate of contract performance that will occur prior to June 30, 2004, but will not be billed until July 1, 2004 or later. In August you will be asked to provide a second estimate for costs that will be incurred but not billed before September 30, 2004. It is critical that you participate in both accrual exercises in order for BPA to meet the requirements of it's auditors.

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Sincerely,

Scott R. Hampton
EF&W Business Operations Support

Contract Accruals for Work Performed but Not Billed Through June 30, 2004
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	Status and Date	Accrual Performance Period	Estimated Accrual Amount
199607000 BAUGHER	00004117 ( )	1996-70-00 MCKENZIE FOCUS WATERSHED	ISSUED 01/16/2003		

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Signed

Date:

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

Environment, Fish and Wildlife

May 28, 2004

In reply refer to: KEWB-4

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

With the requirement for Federal agencies to close their books sooner after the end of the fiscal year and provide audited financial statements, BPA needs to conduct a simulated year-end closing on June 30, 2004. This simulated closing will allow our independent auditors, PriceWaterhouseCoopers, to have the time necessary to test the processes used by BPA for the closing and preparation of the financial statements. In order to ensure that all expenses and liabilities are accounted for in the period in which they are incurred, the Fish and Wildlife program, along with all other programs within BPA, are asking our contractors to provide us with an estimate of contract performance that will occur prior to June 30, 2004, but will not be billed until July 1, 2004 or later. In August you will be asked to provide a second estimate for costs that will be incurred but not billed before September 30, 2004. It is critical that you participate in both accrual exercises in order for BPA to meet the requirements of it's auditors.

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Sincerely,

Scott R. Hampton
EF&W Business Operations Support

Contract Accruals for Work Performed but Not Billed Through June 30, 2004
For Fish and Wildlife Contracts with the Bonneville Power Administration

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

Project Number COTR	Contract Number (Release)	Contract Title	Status and Date	Accrual Performance Period	Estimated Accrual Amount
198811500 BYRNES	00000347 (00008)	1988-115-03 YAKAMA HATCHERY - CLE ELUM WELL FIELD DEVELOPMENT	CLOSED 01/22/2004		

I certify that the above services were performed on or before June 30, 2004 and that an invoice will not be submitted to BPA for payment by June 30, 2004.

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 prior to July 1, 2004.
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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.

Signed

Date:

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

Environment, Fish and Wildlife

May 28, 2004

In reply refer to: KEWB-4

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

With the requirement for Federal agencies to close their books sooner after the end of the fiscal year and provide audited financial statements, BPA needs to conduct a simulated year-end closing on June 30, 2004. This simulated closing will allow our independent auditors, PriceWaterhouseCoopers, to have the time necessary to test the processes used by BPA for the closing and preparation of the financial statements. In order to ensure that all expenses and liabilities are accounted for in the period in which they are incurred, the Fish and Wildlife program, along with all other programs within BPA, are asking our contractors to provide us with an estimate of contract performance that will occur prior to June 30, 2004, but will not be billed until July 1, 2004 or later. In August you will be asked to provide a second estimate for costs that will be incurred but not billed before September 30, 2004. It is critical that you participate in both accrual exercises in order for BPA to meet the requirements of it's auditors.

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Sincerely,

Scott R. Hampton
EF&W Business Operations Support

Contract Accruals for Work Performed but Not Billed Through June 30, 2004
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	Status and Date	Accrual Performance Period	Estimated Accrual Amount
199306000 ZELINSKY	00004129 ( )	1993-60-00 SELECT AREA FISHERY EVALUATION	ISSUED 01/16/2003		

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Signed

Date:

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

Environment, Fish and Wildlife

May 28, 2004

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

With the requirement for Federal agencies to close their books sooner after the end of the fiscal year and provide audited financial statements, BPA needs to conduct a simulated year-end closing on June 30, 2004. This simulated closing will allow our independent auditors, PriceWaterhouseCoopers, to have the time necessary to test the processes used by BPA for the closing and preparation of the financial statements. In order to ensure that all expenses and liabilities are accounted for in the period in which they are incurred, the Fish and Wildlife program, along with all other programs within BPA, are asking our contractors to provide us with an estimate of contract performance that will occur prior to June 30, 2004, but will not be billed until July 1, 2004 or later. In August you will be asked to provide a second estimate for costs that will be incurred but not billed before September 30, 2004. It is critical that you participate in both accrual exercises in order for BPA to meet the requirements of it's auditors.

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Sincerely,

Scott R. Hampton
EF&W Business Operations Support

Contract Accruals for Work Performed but Not Billed Through June 30, 2004
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	Status and Date	Accrual Performance Period	Estimated Accrual Amount
199004402 KIRKMAN	00006340 ( )	1990-044-02 COEUR D'ALENE TRIBE TROUT PRODUCTION FACILITY	CLOSED 01/29/2004		
199004401 WATTS III	00006223 ( )	1990-044-01 LAKE CREEK LAND ACQUISITION	ISSUED 08/15/2001		
199004400 WATTS III	00010885 ( )	1990-044-00 FISHERIES HABITAT EVALUATION IN TRIBUTARIES	ISSUED 08/26/2002		
200103200 WATTS III	00006180 ( )	2001-032-00 IMPLEMENT FISHERIES ENHANCEMENT ON THE COEUR D'ALENE	ISSUED 08/15/2001		
200103300 WATTS III	00009210 ( )	2001-033-00 IMPLEMENT WILDLIFE HABITAT-COEUR D'ALENE INDIAN RES.	ISSUED 04/16/2002		
199206100 WATTS III	00016755 ( )	PI 1992-061-00 ALBENI FALLS WILDLIFE MITIGATION CDA P&D CAPITAL	ISSUED 05/18/2004		
199206100 WATTS III	00006063 ( )	1992-061-00 ALBENI FALLS WILDLIFE MITIGATION - COEUR D'ALENE	ISSUED 08/03/2001		

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

Signed

Date:

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

Environment, Fish and Wildlife

May 28, 2004

In reply refer to: KEWB-4

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

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EF&W Business Operations Support

Contract Accruals for Work Performed but Not Billed Through June 30, 2004
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	Status and Date	Accrual Performance Period	Estimated Accrual Amount
198906201 MORELAND	00005864 ( )	1989-62-1 ANNUAL WORK PLAN	ISSUED 07/20/2001		
200303600 YERXA	00015257 ( )	PI 200303600 CBFWA MONITOR/EVAL PROGRAM	ISSUED 09/26/2003		
200304800	00000262 (00001)	89-62 IND SCIENTIFIC ADVISORY BOARD	CLOSED 04/09/2004		
199600500 MORELAND	00004030 ( )	1996-005-00 INDEPENDENT SCIENTIFIC ADVISORY BOARD	ISSUED 03/20/2001		
199602000 NOICE	00006203 ( )	1996-020-00 COMPARATIVE SURVIVAL RATE STUDY (CSS)-COMM SUPPORT	ISSUED 08/14/2001		

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Date:

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

Environment, Fish and Wildlife

May 28, 2004

In reply refer to: KEWB-4

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

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Contract Accruals for Work Performed but Not Billed Through June 30, 2004
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	Status and Date	Accrual Performance Period	Estimated Accrual Amount
199401806 ZELINSKY	00011767 ( )	1994-018-06 IMPLEMENT TUCANNON RIVER MODEL WATERSHED	ISSUED 10/23/2002		

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Date:

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

Environment, Fish and Wildlife

May 28, 2004

In reply refer to: KEWB-4

COLUMBIA LAND TRUST (VANCOUVER)
1351 OFFICERS ROW
VANCOUVER WA 98661

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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. This year we've included a column that shows the status of the contract. If the contract status is closed, there may be a few instances where BPA has not received the final invoice and an accrual estimate is needed. In most cases, you can indicate $0 for the closed contract. **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 May 2004 and an invoice for June 2004, 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. **To help us match the actual invoice to the accrual estimate for invoices received after June 30th, please indicate on the invoice or transmittal letter, that portion of the invoice that relates to work performed on or before June 30th and label it "Cost for work prior to July 1, 2004".**

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Sincerely,

Scott R. Hampton
EF&W Business Operations Support

Contract Accruals for Work Performed but Not Billed Through June 30, 2004
For Fish and Wildlife Contracts with the Bonneville Power Administration

COLUMBIA LAND TRUST (VANCOUVER)
1351 OFFICERS ROW
VANCOUVER WA 98661

Project Number COTR	Contract Number (Release)	Contract Title	Status and Date	Accrual Performance Period	Estimated Accrual Amount
200300800 BAUGHER	00017458 ( )	2003-008-00 PROTECT & RESTORE COLUMBIA RIVER ESTUARY	ISSUED 03/31/2004		

I certify that the above services were performed on or before June 30, 2004 and that an invoice will not be submitted to BPA for payment by June 30, 2004.

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

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

Signed

Date:

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

Environment, Fish and Wildlife

May 28, 2004

In reply refer to: KEWB-4

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

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Sincerely,

Scott R. Hampton
EF&W Business Operations Support

Contract Accruals for Work Performed but Not Billed Through June 30, 2004
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	Status and Date	Accrual Performance Period	Estimated Accrual Amount
200104600 BAESLER	00005777 ( )	2001-046-00 COLLABORATIVE CENTER FOR APPLIED FISH SCIENCE	CLOSED 03/24/2004		
200200400 GISLASON	00011652 ( )	2002-004-00 SAFETY-NET ARTIFICIAL PROPAGATION PROGRAM	ISSUED 10/18/2002		
199803100 HERMESTON	00006457 ( )	1998-031-00 IMPLEMENTATION WY-KAN-USH-MI-WA-KISH-WIT WATERSHED	ISSUED 09/05/2001		
200005600 RALSTON	00005815 ( )	2000-056-00 LAW ENFORCEMENT: ANADROMOUS SALMONIDS IN MAINSTEM	ISSUED 07/19/2001		
200001700 NOICE	00004185 ( )	2000-017-00 KELT RECONDITIONING RESEARCH IN COLUMBIA BASIN	ISSUED 03/27/2001		
200306200 NOICE	00016530 ( )	PI 2003-062-00 EVALUATION REPRODUCTIVE SUCCESS KELT STEELHEAD	ISSUED 01/26/2004		

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Signed

Date:

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

Environment, Fish and Wildlife

May 28, 2004

In reply refer to: KEWB-4

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

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EF&W Business Operations Support

Contract Accruals for Work Performed but Not Billed Through June 30, 2004
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	Status and Date	Accrual Performance Period	Estimated Accrual Amount
199204800 DEHERRERA	00004365 ( )	1992-048-00 HELLSGATE WINTER RANGE WILDLIFE MITIGATION	ISSUED 04/30/2001		
199001800 CRAIG	00004413 ( )	1990-018-00 RAINBOW TROUT HABITAT/PASSAGE IMPROVEMENT PROGRAM	ISSUED 04/10/2001		
200000100 WILCOX	00015942 ( )	2000-001-00 OMAK CREEK IMPROVEMENT OF ANADROMOUS FISH & PASSAGE	ISSUED 11/24/2003		
200103000 DEHERRERA	00006927 ( )	2001-030-00 SHARP-TAILED GROUSE RESTORATION	ISSUED 10/15/2001		
200001300 HERMESTON	00005136 ( )	2000-013-00 EVALUATE AN EXPERIMENTAL RE-INTRODUCTION TO SOCKEYE	CLOSED 05/21/2004		
200200100 HERMESTON	00007591 ( )	2002-001-00 ELLISFORDE SPRING CHINOOK ACCLIMATION SITE	CLOSED 05/22/2004		
199710000 DEHERRERA	00000253 (00001)	CREDIT FOR HABITAT UNITS	CLOSED 04/07/2004		
199604200 HERMESTON	00004871 ( )	1999-075-00 SALMON CREEK WATER LEASING	CLOSED 06/17/2003		
199604200 HERMESTON	00006031 ( )	1996-042-00 RESTORE & ENHANCE ANADROMOUS FISH IN SALMON CREEK	ISSUED 08/01/2001		
199604200 HERMESTON	00014201 ( )	1996-042-00 RESTORE AND ENHANCE ANADROMOUS FISH IN SALMON CREEK	CLOSED 12/18/2003		
198503800 BAESLER	00005097 ( )	1985-038-00 HATCHERY O&M	ISSUED 07/11/2001		
200302300 HERMESTON	00014495 ( )	2003-023-00 CHIEF JOSEPH HATCHERY	ISSUED 08/12/2003		
200302200 BRANUM	00017421 ( )	2003-022-00 M&E FOR OKANOGAN BASIN NATURAL PRODUCTION	ISSUED 05/24/2004		
200300500 LOFY	00014939 ( )	2003-005-00 HGMP PHASES II/III	ISSUED 09/08/2003		
199501100 CRAIG	00004805 ( )	1995-011-00 CHIEF JOSEPH KOKANEE ENHANCEMENT	ISSUED 05/08/2001		

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Signed

Date:

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

Environment, Fish and Wildlife

May 28, 2004

In reply refer to: KEWB-4

CONCORD CONSTRUCTION INC (CONCORD CONSTRUCTION)
8557 LATERAL B RD
WAPATO WA 98951-9732

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For Fish and Wildlife Contracts with the Bonneville Power Administration

CONCORD CONSTRUCTION INC (CONCORD CONSTRUCTION)
8557 LATERAL B RD
WAPATO WA 98951-9732
Phone: (509) 848-3363

Project Number COTR	Contract Number (Release)	Contract Title	Status and Date	Accrual Performance Period	Estimated Accrual Amount
199704900 BYRNES	00000541 (00001)	1997-049-00 - TEANAWAY RIVER INSTREAM FLOW RESTORATION	CLOSED 11/15/2003		

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Date:

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

Environment, Fish and Wildlife

May 28, 2004

In reply refer to: KEWB-4

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

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Sincerely,

Scott R. Hampton
EF&W Business Operations Support

Contract Accruals for Work Performed but Not Billed Through June 30, 2004
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	Status and Date	Accrual Performance Period	Estimated Accrual Amount
199603401 YARDE	00009656 (00001)	METHOW VALLEY IRRIGATION REHAB PROJECT 1996-034-01	ISSUED 11/18/2002		
199802100 YARDE	00009656 (00002)	EAST FORK IRRIGATION PIPELINE HR HABITAT 1998-021-00	ISSUED 03/12/2003		

I certify that the above services were performed on or before June 30, 2004 and that an invoice will not be submitted to BPA for payment by June 30, 2004.

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 prior to July 1, 2004.
2. The invoice will not be received by BPA by close of business on June 30, 2004.

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.

Signed

Date:

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

Environment, Fish and Wildlife

May 28, 2004

In reply refer to: KEWB-4

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

With the requirement for Federal agencies to close their books sooner after the end of the fiscal year and provide audited financial statements, BPA needs to conduct a simulated year-end closing on June 30, 2004. This simulated closing will allow our independent auditors, PriceWaterhouseCoopers, to have the time necessary to test the processes used by BPA for the closing and preparation of the financial statements. In order to ensure that all expenses and liabilities are accounted for in the period in which they are incurred, the Fish and Wildlife program, along with all other programs within BPA, are asking our contractors to provide us with an estimate of contract performance that will occur prior to June 30, 2004, but will not be billed until July 1, 2004 or later. In August you will be asked to provide a second estimate for costs that will be incurred but not billed before September 30, 2004. It is critical that you participate in both accrual exercises in order for BPA to meet the requirements of it's auditors.

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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 June 30th, or including expenses for work that will take place after June 30th.

Please include in your accrual estimate any indirect costs and any subcontractor costs that will be incurred but not billed before June 30, 2004. **The accrual estimate should be less than the contract balance and should not result in the spending cap being exceeded.** Please be as accurate as possible in making the accrual estimate. 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.

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Sincerely,

Scott R. Hampton
EF&W Business Operations Support

Contract Accruals for Work Performed but Not Billed Through June 30, 2004
For Fish and Wildlife Contracts with the Bonneville Power Administration

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

Phone: (250) 353-2171 FAX: (250) 353-2179

Project Number COTR	Contract Number (Release)	Contract Title	Status and Date	Accrual Performance Period	Estimated Accrual Amount
199604000 HERMESTON	00003138 (00001)	1996-040-00 COHO RESTORATION MID-COLUMBIA RIVER TRIBUTARIES-YIN	ISSUED 12/31/2001		
200304800 WEINTRAUB	00008772 (00003)	HABITAT IMPROVEMENT PROGRAMMATIC BA/BO	CLOSED 10/21/2003		

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Signed

Date:

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

Environment, Fish and Wildlife

May 28, 2004

In reply refer to: KEWB-4

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

With the requirement for Federal agencies to close their books sooner after the end of the fiscal year and provide audited financial statements, BPA needs to conduct a simulated year-end closing on June 30, 2004. This simulated closing will allow our independent auditors, PriceWaterhouseCoopers, to have the time necessary to test the processes used by BPA for the closing and preparation of the financial statements. In order to ensure that all expenses and liabilities are accounted for in the period in which they are incurred, the Fish and Wildlife program, along with all other programs within BPA, are asking our contractors to provide us with an estimate of contract performance that will occur prior to June 30, 2004, but will not be billed until July 1, 2004 or later. In August you will be asked to provide a second estimate for costs that will be incurred but not billed before September 30, 2004. It is critical that you participate in both accrual exercises in order for BPA to meet the requirements of it's auditors.

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Sincerely,

Scott R. Hampton
EF&W Business Operations Support

Contract Accruals for Work Performed but Not Billed Through June 30, 2004
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	Status and Date	Accrual Performance Period	Estimated Accrual Amount
200105100 MCCLINTOCK	00013851 ( )	2001-051-00 RECONNECT LITTLE MORGAN CREEK TO PAHSIMEROI RIVER	CLOSED 12/23/2003		
200105100 MCCLINTOCK	00007013 ( )	2001-051-00 RECONNECT LITTLE MORGAN CREEK TO PAHSIMEROI RIVER	CLOSED 06/29/2003		
199901900 MCCLINTOCK	00006116 ( )	1999-019-00 RESTORE SALMON RIVER AREA - CSWCD	ISSUED 08/08/2001		
199306200 MCCLINTOCK	00005257 ( )	1993-062-00 UPPER SALMON RIVER ANADROMOUS FISH PASSAGE	CLOSED 12/13/2003		
199401700 MCCLINTOCK	00005249 ( )	1994-017-00 IDAHO MODEL WATERSHED IMPROVEMENT PROJECT	CLOSED 01/14/2004		
199401700 CARTER	00015138 ( )	PI 199401700 IMPLEMENT HOLISTIC RESTORATION	ISSUED 09/16/2003		
199401700 CARTER	00015181 ( )	PI 199401700 ADMIN OF HOLISTIC RESTORATION	ISSUED 09/26/2003		
200206700 MCCLINTOCK	00011622 ( )	2002-067-00 UPPER SALMON HOLISTIC RESTORATION	CLOSED 12/23/2003		
200206500 MCCLINTOCK	00011232 ( )	PROJECT NO. 2002-065-00 EAST FORK WATERSHED HOLISTIC RESTORATION	CLOSED 12/13/2003		
200206300 MCCLINTOCK	00011231 ( )	2002-063-00 HOLISTIC RESTORATION OF CRITICAL HABITAT-PAHSIMEROI	CLOSED 12/23/2003		
200206300 MCCLINTOCK	00013783 ( )	2002-063-00 ADMIN OF HOLISTIC RESTOR -UPPER SALMON BASIN	CLOSED 12/23/2003		

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Signed

Date:

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

Environment, Fish and Wildlife

May 28, 2004

In reply refer to: KEWB-4

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

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Sincerely,

Scott R. Hampton
EF&W Business Operations Support

Contract Accruals for Work Performed but Not Billed Through June 30, 2004
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	Status and Date	Accrual Performance Period	Estimated Accrual Amount
198331900 FODREA	00002760 (00010)	1983-319-00 NEW MARKING AND MONITORING TECHNIQUES FOR FISH	CLOSED 10/02/2003		
200100300 FODREA	00002760 (00006)	2001-003-00 INSTALLATION OF ADULT PIT DETECTION SYSTEMS	CLOSED 10/02/2003		
200100300 FODREA	00002760 (00011)	2001-003-00 ADULT PIT DETECTOR INSTALLATIONS	ISSUED 07/02/2003		
198331900 FODREA	00002760 (00002)	1983-319-00 NEW MARKING & MONITORING TECHNIQUES FOR FISH	CLOSED 04/09/2004		
198331900 FODREA	00002760 (00005)	1983-319-00 NEW MARKING & MONITORING TECHNIQUES FOR FISH	CLOSED 07/07/2003		
198331900 FODREA	00002760 (00007)	1983-319-00 NEW MARKING & MONITORING TECHNIQUES FOR FISH	ISSUED 12/23/2002		
198331900 FODREA	00002760 (00009)	1983-319-00 BONNEVILLE CORNER COLLECTOR PIT-TAG DETECTION SYSTEM	ISSUED 01/03/2003		

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Signed

Date:

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

Environment, Fish and Wildlife

May 28, 2004

In reply refer to: KEWB-4

D J WARREN & ASSOCIATES INC (PHILOMATH (SERVICE VENDOR))
PO BOX 1511
PHILOMATH OR 97370

With the requirement for Federal agencies to close their books sooner after the end of the fiscal year and provide audited financial statements, BPA needs to conduct a simulated year-end closing on June 30, 2004. This simulated closing will allow our independent auditors, PriceWaterhouseCoopers, to have the time necessary to test the processes used by BPA for the closing and preparation of the financial statements. In order to ensure that all expenses and liabilities are accounted for in the period in which they are incurred, the Fish and Wildlife program, along with all other programs within BPA, are asking our contractors to provide us with an estimate of contract performance that will occur prior to June 30, 2004, but will not be billed until July 1, 2004 or later. In August you will be asked to provide a second estimate for costs that will be incurred but not billed before September 30, 2004. It is critical that you participate in both accrual exercises in order for BPA to meet the requirements of it's auditors.

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Contract Accruals for Work Performed but Not Billed Through June 30, 2004
For Fish and Wildlife Contracts with the Bonneville Power Administration

D J WARREN & ASSOCIATES INC (PHILOMATH (SERVICE VENDOR))
PO BOX 1511
PHILOMATH OR 97370

Project Number COTR	Contract Number (Release)	Contract Title	Status and Date	Accrual Performance Period	Estimated Accrual Amount
200300500 LOFY	00014390 (00001)	2003-005-00 HGMP PHASES II/III	ISSUED 07/30/2003		
200300500 LOFY	00014390 (00002)	2003-005-00 HGMP PHASES II/III	ISSUED 08/28/2003		

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

Signed

Date:

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

Environment, Fish and Wildlife

May 28, 2004

In reply refer to: KEWB-4

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

With the requirement for Federal agencies to close their books sooner after the end of the fiscal year and provide audited financial statements, BPA needs to conduct a simulated year-end closing on June 30, 2004. This simulated closing will allow our independent auditors, PriceWaterhouseCoopers, to have the time necessary to test the processes used by BPA for the closing and preparation of the financial statements. In order to ensure that all expenses and liabilities are accounted for in the period in which they are incurred, the Fish and Wildlife program, along with all other programs within BPA, are asking our contractors to provide us with an estimate of contract performance that will occur prior to June 30, 2004, but will not be billed until July 1, 2004 or later. In August you will be asked to provide a second estimate for costs that will be incurred but not billed before September 30, 2004. It is critical that you participate in both accrual exercises in order for BPA to meet the requirements of it's auditors.

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Sincerely,

Scott R. Hampton
EF&W Business Operations Support

Contract Accruals for Work Performed but Not Billed Through June 30, 2004
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	Status and Date	Accrual Performance Period	Estimated Accrual Amount
199705100 DOWLING	00009467 ( )	1997-051-00 SURVEYING SERVICES FOR YAKIMA RIVER SIDE CHANNELS	CLOSED 12/03/2003		

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Date:

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

Environment, Fish and Wildlife

May 28, 2004

In reply refer to: KEWB-4

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

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Sincerely,

Scott R. Hampton
EF&W Business Operations Support

Contract Accruals for Work Performed but Not Billed Through June 30, 2004
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	Status and Date	Accrual Performance Period	Estimated Accrual Amount
199800800 FISHER	00008130 (00001)	1998-008-00 REGIONAL FORUM FACILITATION SERVICES	CLOSED 10/16/2003		
200304800 LANE	00017070 ( )	BIOLOGICAL OPINION REMAND COLLABORATION FACILITATOR	ISSUED 03/05/2004		

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Signed

Date:

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

Environment, Fish and Wildlife

May 28, 2004

In reply refer to: KEWB-4

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

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EF&W Business Operations Support

Contract Accruals for Work Performed but Not Billed Through June 30, 2004
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	Status and Date	Accrual Performance Period	Estimated Accrual Amount
199202601 WELCH	00006277 ( )	1992-026-01 GRANDE RONDE MODEL WATERSHED	ISSUED 08/22/2001		

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Date:

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

Environment, Fish and Wildlife

May 28, 2004

In reply refer to: KEWB-4

ECO-NORTHWEST (SELAH)
270 WESTRIDGE RD
SELAH WA 98942

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EF&W Business Operations Support

Contract Accruals for Work Performed but Not Billed Through June 30, 2004
For Fish and Wildlife Contracts with the Bonneville Power Administration

ECO-NORTHWEST (SELAH)
270 WESTRIDGE RD
SELAH WA 98942

Project Number COTR	Contract Number (Release)	Contract Title	Status and Date	Accrual Performance Period	Estimated Accrual Amount
199405900 BRADY	00015300 ( )	1994-059-00 YAKIMA BASIN EVIRONMENTAL EDUCATION PROGRAM	ISSUED 09/26/2003		

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Date:

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

Environment, Fish and Wildlife

May 28, 2004

In reply refer to: KEWB-4

ENTRIX INC (SEATTLE)
2701 FIRST AVE #300
SEATTLE WA 98121

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Sincerely,

Scott R. Hampton
EF&W Business Operations Support

Contract Accruals for Work Performed but Not Billed Through June 30, 2004
For Fish and Wildlife Contracts with the Bonneville Power Administration

ENTRIX INC (SEATTLE)
2701 FIRST AVE #300
SEATTLE WA 98121

Project Number COTR	Contract Number (Release)	Contract Title	Status and Date	Accrual Performance Period	Estimated Accrual Amount
199604200 HERMESTON	00018086 ( )	PI 199604200 SALMON CREEK DRAFT EIS ADDENDUM	PENDING 05/14/2004		

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Date:

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

Environment, Fish and Wildlife

May 28, 2004

In reply refer to: KEWB-4

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

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Please return the completed and signed form to BPA, ATTN: KEWB-4/Accrual Estimates, by June 18, 2004. 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. Running Balance Reports that show payment histories for each contract are available at the following location on the BPA website to assist you in calculating your accrual estimate:

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Sincerely,

Scott R. Hampton
EF&W Business Operations Support

Contract Accruals for Work Performed but Not Billed Through June 30, 2004
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	Status and Date	Accrual Performance Period	Estimated Accrual Amount
198805301 CARTER	00000589 (00001)	198805301 NEPA GRANDE RONDE- IMNAHA EIS	ISSUED 05/20/2002		

I certify that the above services were performed on or before June 30, 2004 and that an invoice will not be submitted to BPA for payment by June 30, 2004.

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

Signed

Date:

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

Environment, Fish and Wildlife

May 28, 2004

In reply refer to: KEWB-4

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

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Sincerely,

Scott R. Hampton
EF&W Business Operations Support

Contract Accruals for Work Performed but Not Billed Through June 30, 2004
For Fish and Wildlife Contracts with the Bonneville Power Administration

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

Project Number COTR	Contract Number (Release)	Contract Title	Status and Date	Accrual Performance Period	Estimated Accrual Amount
200300300 WILCOX	00012481 ( )	2003-003-00 MULTI-WATERSHED APPR TO INCREASE THE RATE OF LEARNING	ISSUED 01/10/2003		

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Signed

Date:

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

Environment, Fish and Wildlife

May 28, 2004

In reply refer to: KEWB-4

FISHER FISHERIES LTD (OREGON CITY)
18403 S CLEAR ACRES DR
OREGON CITY OR 97045
Attn: TIM FISHER

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Contract Accruals for Work Performed but Not Billed Through June 30, 2004
For Fish and Wildlife Contracts with the Bonneville Power Administration

FISHER FISHERIES LTD (OREGON CITY)
18403 S CLEAR ACRES DR
OREGON CITY OR 97045
Attn: TIM FISHER

Phone: (503) 631-7236 FAX: (503) 631-4375

Project Number COTR	Contract Number (Release)	Contract Title	Status and Date	Accrual Performance Period	Estimated Accrual Amount
200200500 SKIDMORE	00008641 ( )	2002-005-00 BIOP IMPLEMENTATION TECHNICAL SUPPORT	ISSUED 05/13/2003		

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Date:

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

Environment, Fish and Wildlife

May 28, 2004

In reply refer to: KEWB-4

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

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EF&W Business Operations Support

Contract Accruals for Work Performed but Not Billed Through June 30, 2004
For Fish and Wildlife Contracts with the Bonneville Power Administration

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

Project Number COTR	Contract Number (Release)	Contract Title	Status and Date	Accrual Performance Period	Estimated Accrual Amount
199604300 KIRKMAN	00000429 (00020)	1996-043-02 RELIMINARY DESIGN-JOHNSON CREEK ART PROP ENHANCEMENT	CLOSED 04/06/2004		
200300100 MARCOTTE	00000429 (00027)	PI 200300100 MANASTASH CREEK CONSOLIDATED DIVERSION PROJECT	ISSUED 04/06/2004		
199800701 KIRKMAN	00000429 (00026)	PI 199800701 BANK STABILIZATION	ISSUED 03/15/2004		
198805301 KIRKMAN	00000429 (00024)	PI 198805301 NORTHEAST OR HATCHERY - DESIGN ASSISTANCE	ISSUED 10/17/2003		
199604300 SMITH	00004972 ( )	JOHNSON CREEK ARTIFICIAL PROPAGATION BA FOR NEPA	ISSUED 05/21/2001		
198811525 BYRNES	00000429 (00025)	PI 1988-115-25 YKFP DESIGN & CONST/ACCLIM SITE PUMP EVALUATION	ISSUED 12/22/2003		
199500100 MORINAKA	00000429 (00021)	1995-001-02 PROFESSIONAL SERVICES	CLOSED 04/07/2004		
199101903 MORINAKA	00000429 (00022)	1991-019-03 HUNGRY HORSE MITIGATION	CLOSED 05/07/2004		
199601100 MORINAKA	00000429 (00018)	1996-011-00 FACILITIES EXPANSION AT HAGERMAN FISH CULTURE EXPER.	CLOSED 04/09/2004		
198335000 KIRKMAN	00000429 (00015)	1983-350-00 CONSTRUCTION OF NEZ PERCE TRIBAL HATCHERY	ISSUED 12/14/2000		

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Date:

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

Environment, Fish and Wildlife

May 28, 2004

In reply refer to: KEWB-4

FLOWSERVE US INC (VANCOUVER)
2300 EAST 1ST ST
SUITE A
VANCOUVER WA 98661

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FLOWSERVE US INC (VANCOUVER)
2300 EAST 1ST ST
SUITE A
VANCOUVER WA 98661
Phone: (425) 822-6116

Project Number COTR	Contract Number (Release)	Contract Title	Status and Date	Accrual Performance Period	Estimated Accrual Amount
198811500 BYRNES	00000392 (00001)	1988-115-00 HATCHERY CONSTRUCTION -- CES & CE6 WELLS (98AC07783)	CLOSED 11/15/2003		

I certify that the above services were performed on or before June 30, 2004 and that an invoice will not be submitted to BPA for payment by June 30, 2004.

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1. There must have been actual contract performance prior to July 1, 2004.
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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.

Signed

Date:

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

Environment, Fish and Wildlife

May 28, 2004

In reply refer to: KEWB-4

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

With the requirement for Federal agencies to close their books sooner after the end of the fiscal year and provide audited financial statements, BPA needs to conduct a simulated year-end closing on June 30, 2004. This simulated closing will allow our independent auditors, PriceWaterhouseCoopers, to have the time necessary to test the processes used by BPA for the closing and preparation of the financial statements. In order to ensure that all expenses and liabilities are accounted for in the period in which they are incurred, the Fish and Wildlife program, along with all other programs within BPA, are asking our contractors to provide us with an estimate of contract performance that will occur prior to June 30, 2004, but will not be billed until July 1, 2004 or later. In August you will be asked to provide a second estimate for costs that will be incurred but not billed before September 30, 2004. It is critical that you participate in both accrual exercises in order for BPA to meet the requirements of it's auditors.

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Please include in your accrual estimate any indirect costs and any subcontractor costs that will be incurred but not billed before June 30, 2004. **The accrual estimate should be less than the contract balance and should not result in the spending cap being exceeded.** Please be as accurate as possible in making the accrual estimate. 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.

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. This year we've included a column that shows the status of the contract. If the contract status is closed, there may be a few instances where BPA has not received the final invoice and an accrual estimate is needed. In most cases, you can indicate $0 for the closed contract. **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 May 2004 and an invoice for June 2004, 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. **To help us match the actual invoice to the accrual estimate for invoices received after June 30th, please indicate on the invoice or transmittal letter, that portion of the invoice that relates to work performed on or before June 30th and label it "Cost for work prior to July 1, 2004".**

Please return the completed and signed form to BPA, ATTN: KEWB-4/Accrual Estimates, by June 18, 2004. 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. Running Balance Reports that show payment histories for each contract are available at the following location on the BPA website to assist you in calculating your accrual estimate:

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Sincerely,

Scott R. Hampton
EF&W Business Operations Support

Contract Accruals for Work Performed but Not Billed Through June 30, 2004
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	Status and Date	Accrual Performance Period	Estimated Accrual Amount
199601100 BRANUM	00007402 ( )	1996-011-00 O & M FOR BURLINGAME SCREENS & LADDER	ISSUED 11/05/2001		

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Signed

Date:

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

Environment, Fish and Wildlife

May 28, 2004

In reply refer to: KEWB-4

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

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Sincerely,

Scott R. Hampton
EF&W Business Operations Support

Contract Accruals for Work Performed but Not Billed Through June 30, 2004
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	Status and Date	Accrual Performance Period	Estimated Accrual Amount
200203500 SWAN	00009483 ( )	2002-035-00 GILLIAM COUNTY RIPARIAN BUFFERS	ISSUED 05/09/2002		

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Signed

Date:

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

Environment, Fish and Wildlife

May 28, 2004

In reply refer to: KEWB-4

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

With the requirement for Federal agencies to close their books sooner after the end of the fiscal year and provide audited financial statements, BPA needs to conduct a simulated year-end closing on June 30, 2004. This simulated closing will allow our independent auditors, PriceWaterhouseCoopers, to have the time necessary to test the processes used by BPA for the closing and preparation of the financial statements. In order to ensure that all expenses and liabilities are accounted for in the period in which they are incurred, the Fish and Wildlife program, along with all other programs within BPA, are asking our contractors to provide us with an estimate of contract performance that will occur prior to June 30, 2004, but will not be billed until July 1, 2004 or later. In August you will be asked to provide a second estimate for costs that will be incurred but not billed before September 30, 2004. It is critical that you participate in both accrual exercises in order for BPA to meet the requirements of it's auditors.

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Sincerely,

Scott R. Hampton
EF&W Business Operations Support

Contract Accruals for Work Performed but Not Billed Through June 30, 2004
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	Status and Date	Accrual Performance Period	Estimated Accrual Amount
200304800 BEAUDOIN	00001197 ( )	ATTORNEY CONSULTAN--PAUL UNDERWOOD, COTR G. SUNDAY, L-7	ISSUED 07/25/2000		

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Signed

Date:

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

Environment, Fish and Wildlife

May 28, 2004

In reply refer to: KEWB-4

GLOBAL RESOURCES MANAGEMENT, INC (PORTLAND (SERVICE VENDOR))
PO BOX 9068
PORTLAND OR 97202

With the requirement for Federal agencies to close their books sooner after the end of the fiscal year and provide audited financial statements, BPA needs to conduct a simulated year-end closing on June 30, 2004. This simulated closing will allow our independent auditors, PriceWaterhouseCoopers, to have the time necessary to test the processes used by BPA for the closing and preparation of the financial statements. In order to ensure that all expenses and liabilities are accounted for in the period in which they are incurred, the Fish and Wildlife program, along with all other programs within BPA, are asking our contractors to provide us with an estimate of contract performance that will occur prior to June 30, 2004, but will not be billed until July 1, 2004 or later. In August you will be asked to provide a second estimate for costs that will be incurred but not billed before September 30, 2004. It is critical that you participate in both accrual exercises in order for BPA to meet the requirements of it's auditors.

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Scott R. Hampton
EF&W Business Operations Support

Contract Accruals for Work Performed but Not Billed Through June 30, 2004
For Fish and Wildlife Contracts with the Bonneville Power Administration

GLOBAL RESOURCES MANAGEMENT, INC (PORTLAND (SERVICE VENDOR))
PO BOX 9068
PORTLAND OR 97202

Project Number COTR	Contract Number (Release)	Contract Title	Status and Date	Accrual Performance Period	Estimated Accrual Amount
200304800 SKIDMORE	00017525 ( )	PI 200304800 BIOP REMAND - ROY SAMPSEL	ISSUED 05/11/2004		

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Date:

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

Environment, Fish and Wildlife

May 28, 2004

In reply refer to: KEWB-4

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

With the requirement for Federal agencies to close their books sooner after the end of the fiscal year and provide audited financial statements, BPA needs to conduct a simulated year-end closing on June 30, 2004. This simulated closing will allow our independent auditors, PriceWaterhouseCoopers, to have the time necessary to test the processes used by BPA for the closing and preparation of the financial statements. In order to ensure that all expenses and liabilities are accounted for in the period in which they are incurred, the Fish and Wildlife program, along with all other programs within BPA, are asking our contractors to provide us with an estimate of contract performance that will occur prior to June 30, 2004, but will not be billed until July 1, 2004 or later. In August you will be asked to provide a second estimate for costs that will be incurred but not billed before September 30, 2004. It is critical that you participate in both accrual exercises in order for BPA to meet the requirements of it's auditors.

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Sincerely,

Scott R. Hampton
EF&W Business Operations Support

Contract Accruals for Work Performed but Not Billed Through June 30, 2004
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	Status and Date	Accrual Performance Period	Estimated Accrual Amount
199601100 ZELINSKY	00014153 ( )	1996-011-00 WALLA WALLA RIVER JUVENILE & ADULT PASSAGE IMPROVE	CLOSED 10/19/2003		

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

Signed

Date:

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

Environment, Fish and Wildlife

May 28, 2004

In reply refer to: KEWB-4

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

With the requirement for Federal agencies to close their books sooner after the end of the fiscal year and provide audited financial statements, BPA needs to conduct a simulated year-end closing on June 30, 2004. This simulated closing will allow our independent auditors, PriceWaterhouseCoopers, to have the time necessary to test the processes used by BPA for the closing and preparation of the financial statements. In order to ensure that all expenses and liabilities are accounted for in the period in which they are incurred, the Fish and Wildlife program, along with all other programs within BPA, are asking our contractors to provide us with an estimate of contract performance that will occur prior to June 30, 2004, but will not be billed until July 1, 2004 or later. In August you will be asked to provide a second estimate for costs that will be incurred but not billed before September 30, 2004. It is critical that you participate in both accrual exercises in order for BPA to meet the requirements of it's auditors.

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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 June 30th, or including expenses for work that will take place after June 30th.

Please include in your accrual estimate any indirect costs and any subcontractor costs that will be incurred but not billed before June 30, 2004. **The accrual estimate should be less than the contract balance and should not result in the spending cap being exceeded.** Please be as accurate as possible in making the accrual estimate. 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.

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. This year we've included a column that shows the status of the contract. If the contract status is closed, there may be a few instances where BPA has not received the final invoice and an accrual estimate is needed. In most cases, you can indicate $0 for the closed contract. **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 May 2004 and an invoice for June 2004, 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. **To help us match the actual invoice to the accrual estimate for invoices received after June 30th, please indicate on the invoice or transmittal letter, that portion of the invoice that relates to work performed on or before June 30th and label it "Cost for work prior to July 1, 2004".**

Please return the completed and signed form to BPA, ATTN: KEWB-4/Accrual Estimates, by June 18, 2004. 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. Running Balance Reports that show payment histories for each contract are available at the following location on the BPA website to assist you in calculating your accrual estimate:

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Once again, I recognize the burden that calculating these estimates places on your staff and would like to thank you in advance for cooperating with us in ensuring that the numbers reported for the Fish and Wildlife program are the best that they can be. If you have questions, please contact Tracy Hursh at (503) 230-4532.

Sincerely,

Scott R. Hampton
EF&W Business Operations Support

Contract Accruals for Work Performed but Not Billed Through June 30, 2004
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	Status and Date	Accrual Performance Period	Estimated Accrual Amount
200304800 WEINTRAUB	00000598 (00005)	MID-COLUMBIA COHO PLANT AND WETLAND SURVEY	CLOSED 05/22/2004		
199601100 MARCOTTE	00000428 (00011)	1996-011-00 HOFER DAM FISH PASSAGE IMPROVEMENT-STREAM GAUGE INS	CLOSED 04/09/2004		
199601100 MARCOTTE	00000428 (00010)	1996-011-00 HOFER DAM FISH PASSAGE IMPROVEMENT	CLOSED 04/09/2004		
199601100 MARCOTTE	00000428 (00007)	1996-011-00 HOFER DAM PASSAGE IMPROVEMENTS - HARZA	CLOSED 04/09/2004		
199601100 MARCOTTE	00000428 (00008)	1996-011-02 GARDEN CITY/LOWDEN2 - PHASE 3	CLOSED 04/09/2004		

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Signed

Date:

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

Environment, Fish and Wildlife

May 28, 2004

In reply refer to: KEWB-4

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

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Sincerely,

Scott R. Hampton
EF&W Business Operations Support

Contract Accruals for Work Performed but Not Billed Through June 30, 2004
For Fish and Wildlife Contracts with the Bonneville Power Administration

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

Project Number COTR	Contract Number (Release)	Contract Title	Status and Date	Accrual Performance Period	Estimated Accrual Amount
199206800 STEWART	00000597 (00002)	CROCKER PROPERTY HABITAT PROTECTION ACQUISITION 199206800	CLOSED 05/24/2004		
199205900 BOSS	00000597 (00001)	CULTURAL RESOURCES SURVEY AT EUGENE WETLANDS PHASE II	CLOSED 05/24/2004		

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Signed

Date:

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

Environment, Fish and Wildlife

May 28, 2004

In reply refer to: KEWB-4

HISTORICAL RESEARCH ASSOCIATES INC (MISSOULA (SERVICE VENDOR))
PO BOX 7086
MISSOULA MT 59807

With the requirement for Federal agencies to close their books sooner after the end of the fiscal year and provide audited financial statements, BPA needs to conduct a simulated year-end closing on June 30, 2004. This simulated closing will allow our independent auditors, PriceWaterhouseCoopers, to have the time necessary to test the processes used by BPA for the closing and preparation of the financial statements. In order to ensure that all expenses and liabilities are accounted for in the period in which they are incurred, the Fish and Wildlife program, along with all other programs within BPA, are asking our contractors to provide us with an estimate of contract performance that will occur prior to June 30, 2004, but will not be billed until July 1, 2004 or later. In August you will be asked to provide a second estimate for costs that will be incurred but not billed before September 30, 2004. It is critical that you participate in both accrual exercises in order for BPA to meet the requirements of it's auditors.

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Sincerely,

Scott R. Hampton
EF&W Business Operations Support

Contract Accruals for Work Performed but Not Billed Through June 30, 2004
For Fish and Wildlife Contracts with the Bonneville Power Administration

HISTORICAL RESEARCH ASSOCIATES INC (MISSOULA (SERVICE VENDOR))
PO BOX 7086
MISSOULA MT 59807
Phone: (406) 721-1958

Project Number COTR	Contract Number (Release)	Contract Title	Status and Date	Accrual Performance Period	Estimated Accrual Amount
198811525 SMITH	00000596 (00003)	TILLMAN CREEK LIT REVIEW & ARCH FIELD SURVEY	ISSUED 10/27/2003		

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Signed

Date:

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

Environment, Fish and Wildlife

May 28, 2004

In reply refer to: KEWB-4

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

With the requirement for Federal agencies to close their books sooner after the end of the fiscal year and provide audited financial statements, BPA needs to conduct a simulated year-end closing on June 30, 2004. This simulated closing will allow our independent auditors, PriceWaterhouseCoopers, to have the time necessary to test the processes used by BPA for the closing and preparation of the financial statements. In order to ensure that all expenses and liabilities are accounted for in the period in which they are incurred, the Fish and Wildlife program, along with all other programs within BPA, are asking our contractors to provide us with an estimate of contract performance that will occur prior to June 30, 2004, but will not be billed until July 1, 2004 or later. In August you will be asked to provide a second estimate for costs that will be incurred but not billed before September 30, 2004. It is critical that you participate in both accrual exercises in order for BPA to meet the requirements of it's auditors.

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Sincerely,

Scott R. Hampton
EF&W Business Operations Support

Contract Accruals for Work Performed but Not Billed Through June 30, 2004
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	Status and Date	Accrual Performance Period	Estimated Accrual Amount
199601100 BRANUM	00005545 ( )	1996-011-00 O&M FOR LITTLE WALLA WALLA SCREENS/TRAP	ISSUED 07/02/2001		

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Signed

Date:

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

Environment, Fish and Wildlife

May 28, 2004

In reply refer to: KEWB-4

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

With the requirement for Federal agencies to close their books sooner after the end of the fiscal year and provide audited financial statements, BPA needs to conduct a simulated year-end closing on June 30, 2004. This simulated closing will allow our independent auditors, PriceWaterhouseCoopers, to have the time necessary to test the processes used by BPA for the closing and preparation of the financial statements. In order to ensure that all expenses and liabilities are accounted for in the period in which they are incurred, the Fish and Wildlife program, along with all other programs within BPA, are asking our contractors to provide us with an estimate of contract performance that will occur prior to June 30, 2004, but will not be billed until July 1, 2004 or later. In August you will be asked to provide a second estimate for costs that will be incurred but not billed before September 30, 2004. It is critical that you participate in both accrual exercises in order for BPA to meet the requirements of it's auditors.

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Scott R. Hampton
EF&W Business Operations Support

Contract Accruals for Work Performed but Not Billed Through June 30, 2004
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	Status and Date	Accrual Performance Period	Estimated Accrual Amount
199206100 WATTS III	00004009 ( )	1992-061-00 PACK RIVER/CLARK FORK RIVER DRAINAGES MITIG/IMPLEMENT	ISSUED 03/19/2001		
200101700 PANSKY	00004296 ( )	2001-017-00 IDAHO CONSERVATION DATA CENTER	ISSUED 03/17/2004		
200002800 DOCHERTY	00004039 ( )	2000-028-00 STATUS OF PACIFIC LAMPREY IN THE CLEARWATER	ISSUED 03/20/2001		
199800200 MORINAKA	00004261 ( )	1998-002-00 ASSESSMENT OF SNAKE RIVER NATIVE SALMONIDS	ISSUED 03/30/2001		
199404700 CRAIG	00016828 ( )	1994-047-00 -- LAKE PEND OREILLE FISHERY RECOVERY PROJECT	ISSUED 02/18/2004		
199404700 CRAIG	00004003 ( )	1994-047-00 LAKE PEND OREILLE FISHERY RECOVERY	ISSUED 03/19/2001		
198806500 CRAIG	00004691 ( )	1988-065-00 KOOTENAI R. WHITE STURGEON INVESTIGATIONS	ISSUED 05/23/2001		
199505700 WELCH	00006339 ( )	1995-057-00 SOUTHERN IDAHO WILDLIFE MITIGATION	ISSUED 08/22/2001		
200300500 LOFY	00015026 ( )	2003-005-00 HGMP PHASES II/III	ISSUED 09/02/2003		
199505700 WELCH	00016616 ( )	PROJECT NO. 1995-057-00 RICE PROPERTY O&M	ISSUED 01/28/2004		
198909800 LOFY	00006630 ( )	1989-098-00 SALMON SUPPLEMENTATION STUDIES IN IDAHO RIVERS	ISSUED 09/10/2001		
199505701 WELCH	00004627 ( )	1995-057-01 SOUTHERN IDAHO WILDLIFE MITIGATION IMPLEMENTATION	ISSUED 05/18/2001		
199700100 BAESLER	00004002 ( )	1997-001-00 IDAHO CHINOOK SALMON CAPTIVE REARING PROGRAM	ISSUED 03/19/2001		
200203900 CRAIG	00011653 ( )	2002-039-00 SMITH CREEK RESTORATION	ISSUED 11/12/2002		
199005500 LOFY	00009949 ( )	1990-055-00 STEELHEAD SUPPLEMENTATION STUDIES	ISSUED 06/24/2002		
199401500 CARTER	00005666 ( )	1994-015-00 UPPER SALMON RIVER ANADROMOUS FISH PASSAGE	ISSUED 07/06/2001		
198709900 CRAIG	00016791 ( )	1987-099-00 -- DWORSHAK DAM ASSESSMENT & FISHERIES INVESTIGATIONS	ISSUED 02/12/2004		
198709900 CRAIG	00004381 ( )	1987-099-00 DWORSHAK DAM IMPACTS ASSESSMENT & FISHERIES INVEST.	ISSUED 05/16/2001		
200201000 CRAIG	00010573 ( )	2002-010-00 ACQIRE AND CONSERVE TRESTLE CREEK, IDAHO	ISSUED 07/30/2002		
Project Number COTR	**Contract Number (Release)**	**Contract Title**	**Status and Date**	**Accrual Performance Period**	**Estimated Accrual Amount**
200200900 CRAIG	00009071 ( )	2002-009-00 LAKE PEND OREILLE PREDATION PROJECT	ISSUED 04/08/2002		
200200400 GISLASON	00010769 ( )	2002-004-00 SAFETY-NET ARTIFICIAL PROPAGATION PROGRAM	ISSUED 09/23/2002		
199206100 WATTS III	00016694 ( )	PI 1992-061-00 ALBENI FALLS WILDLIFE MITIGATION	ISSUED 02/04/2004		
199206100 WATTS III	00006499 ( )	1992-061-00 BOUNDARY CREEK WILDLIFE MANAGMENT AREA O&M	ISSUED 08/30/2001		
199206100 WATTS III	00005520 ( )	1992-061-00 PEND OREILLE WILDLIFE MITIGATION AREA O&M - IDAHO	ISSUED 07/02/2001		
199107200 RALSTON	00005342 ( )	1991-072-00 REDFISH LAKE SOCKEYE SALMON CAPTIVE BROODSTOCK DEV	ISSUED 06/14/2001		
199107300 LOFY	00005862 ( )	1991-073-00 IDAHO NATURAL PRODUCTION & MONITROING	ISSUED 07/20/2001		

I certify that the above services were performed on or before June 30, 2004 and that an invoice will not be submitted to BPA for payment by June 30, 2004.

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2. The invoice will not be received by BPA by close of business on June 30, 2004.

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.

Signed

Date:

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

Environment, Fish and Wildlife

May 28, 2004

In reply refer to: KEWB-4

IDAHO SOIL & WATER CONSV COMM (GRANGEVILLE)
RR 1 BOX 2
GRANGEVILLE ID 83530

With the requirement for Federal agencies to close their books sooner after the end of the fiscal year and provide audited financial statements, BPA needs to conduct a simulated year-end closing on June 30, 2004. This simulated closing will allow our independent auditors, PriceWaterhouseCoopers, to have the time necessary to test the processes used by BPA for the closing and preparation of the financial statements. In order to ensure that all expenses and liabilities are accounted for in the period in which they are incurred, the Fish and Wildlife program, along with all other programs within BPA, are asking our contractors to provide us with an estimate of contract performance that will occur prior to June 30, 2004, but will not be billed until July 1, 2004 or later. In August you will be asked to provide a second estimate for costs that will be incurred but not billed before September 30, 2004. It is critical that you participate in both accrual exercises in order for BPA to meet the requirements of it's auditors.

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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 June 30th, or including expenses for work that will take place after June 30th.

Please include in your accrual estimate any indirect costs and any subcontractor costs that will be incurred but not billed before June 30, 2004. **The accrual estimate should be less than the contract balance and should not result in the spending cap being exceeded.** Please be as accurate as possible in making the accrual estimate. 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.

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. This year we've included a column that shows the status of the contract. If the contract status is closed, there may be a few instances where BPA has not received the final invoice and an accrual estimate is needed. In most cases, you can indicate $0 for the closed contract. **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 May 2004 and an invoice for June 2004, 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. **To help us match the actual invoice to the accrual estimate for invoices received after June 30th, please indicate on the invoice or transmittal letter, that portion of the invoice that relates to work performed on or before June 30th and label it "Cost for work prior to July 1, 2004".**

Please return the completed and signed form to BPA, ATTN: KEWB-4/Accrual Estimates, by June 18, 2004. 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. Running Balance Reports that show payment histories for each contract are available at the following location on the BPA website to assist you in calculating your accrual estimate:

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

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Once again, I recognize the burden that calculating these estimates places on your staff and would like to thank you in advance for cooperating with us in ensuring that the numbers reported for the Fish and Wildlife program are the best that they can be. If you have questions, please contact Tracy Hursh at (503) 230-4532.

Sincerely,

Scott R. Hampton
EF&W Business Operations Support

Contract Accruals for Work Performed but Not Billed Through June 30, 2004
For Fish and Wildlife Contracts with the Bonneville Power Administration

IDAHO SOIL & WATER CONSV COMM (GRANGEVILLE)
RR 1 BOX 2
GRANGEVILLE ID 83530
Phone: (208) 983-2423

Project Number COTR	Contract Number (Release)	Contract Title	Status and Date	Accrual Performance Period	Estimated Accrual Amount
199303501 KEEN	00004478 ( )	1993-035-01 RED RIVER RESTORATION	ISSUED 04/26/2001		

I certify that the above services were performed on or before June 30, 2004 and that an invoice will not be submitted to BPA for payment by June 30, 2004.

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

Signed

Date:

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

Environment, Fish and Wildlife

May 28, 2004

In reply refer to: KEWB-4

IDAHO SOIL & WATER CONSV COMM (BOISE)
STATE OF IDAHO DEPT OF AGRICUL
PO BOX 790
BOISE ID 83701

With the requirement for Federal agencies to close their books sooner after the end of the fiscal year and provide audited financial statements, BPA needs to conduct a simulated year-end closing on June 30, 2004. This simulated closing will allow our independent auditors, PriceWaterhouseCoopers, to have the time necessary to test the processes used by BPA for the closing and preparation of the financial statements. In order to ensure that all expenses and liabilities are accounted for in the period in which they are incurred, the Fish and Wildlife program, along with all other programs within BPA, are asking our contractors to provide us with an estimate of contract performance that will occur prior to June 30, 2004, but will not be billed until July 1, 2004 or later. In August you will be asked to provide a second estimate for costs that will be incurred but not billed before September 30, 2004. It is critical that you participate in both accrual exercises in order for BPA to meet the requirements of it's auditors.

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

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Sincerely,

Scott R. Hampton
EF&W Business Operations Support

Contract Accruals for Work Performed but Not Billed Through June 30, 2004
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	Status and Date	Accrual Performance Period	Estimated Accrual Amount
199608600 KEEN	00006341 ( )	1996-086-00, CLEARWATER FOCUS PROGRAM - IDAHO SCC	ISSUED 08/23/2001		
199202603 CARTER	00005353 ( )	1992-026-03 IDAHO MODEL WATERSHED ADMIN/SUPPORT	ISSUED 06/15/2001		

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Signed

Date:

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

Environment, Fish and Wildlife

May 28, 2004

In reply refer to: KEWB-4

UNIVERSITY OF IDAHO (MOSCOW)
GRANTS AND CONTRACTS
PO BOX 443020
MOSCOW ID 83844-3020

With the requirement for Federal agencies to close their books sooner after the end of the fiscal year and provide audited financial statements, BPA needs to conduct a simulated year-end closing on June 30, 2004. This simulated closing will allow our independent auditors, PriceWaterhouseCoopers, to have the time necessary to test the processes used by BPA for the closing and preparation of the financial statements. In order to ensure that all expenses and liabilities are accounted for in the period in which they are incurred, the Fish and Wildlife program, along with all other programs within BPA, are asking our contractors to provide us with an estimate of contract performance that will occur prior to June 30, 2004, but will not be billed until July 1, 2004 or later. In August you will be asked to provide a second estimate for costs that will be incurred but not billed before September 30, 2004. It is critical that you participate in both accrual exercises in order for BPA to meet the requirements of it's auditors.

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

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Sincerely,

Scott R. Hampton
EF&W Business Operations Support

Contract Accruals for Work Performed but Not Billed Through June 30, 2004
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	Status and Date	Accrual Performance Period	Estimated Accrual Amount
200000700 MORINAKA	00004544 ( )	2000-007-00 INFRA STRUCTURE TO COMPLETE FDA	ISSUED 04/20/2001		
200100800 DOCHERTY	00004752 ( )	2001-008-00 GENETIC SEX OF CHINOOK SALMON IN THE COLUMBIA R. BAS	CLOSED 09/24/2003		
199009300 RALSTON	00004981 ( )	1990-093-00 GENETIC ANALYSIS OF ONCORHYNCHUS NERKA	ISSUED 05/23/2001		

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Signed

Date:

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

Environment, Fish and Wildlife

May 28, 2004

In reply refer to: KEWB-4

UNIVERSITY OF IDAHO (DEVELOPMENT/UI FOUNDATION)
ADMIN ANNEX ROOM 211
PO BOX 443201
MOSCOW ID 83843

With the requirement for Federal agencies to close their books sooner after the end of the fiscal year and provide audited financial statements, BPA needs to conduct a simulated year-end closing on June 30, 2004. This simulated closing will allow our independent auditors, PriceWaterhouseCoopers, to have the time necessary to test the processes used by BPA for the closing and preparation of the financial statements. In order to ensure that all expenses and liabilities are accounted for in the period in which they are incurred, the Fish and Wildlife program, along with all other programs within BPA, are asking our contractors to provide us with an estimate of contract performance that will occur prior to June 30, 2004, but will not be billed until July 1, 2004 or later. In August you will be asked to provide a second estimate for costs that will be incurred but not billed before September 30, 2004. It is critical that you participate in both accrual exercises in order for BPA to meet the requirements of it's auditors.

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Sincerely,

Scott R. Hampton
EF&W Business Operations Support

Contract Accruals for Work Performed but Not Billed Through June 30, 2004
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	Status and Date	Accrual Performance Period	Estimated Accrual Amount
199202603 MCCLINTOCK	00006321 ( )	1999-069-00 AQUATIC ECOSYSTEM REVIEW SALMON R. SUBBASIN	CLOSED 12/18/2003		

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Signed

Date:

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

Environment, Fish and Wildlife

May 28, 2004

In reply refer to: KEWB-4

INTERMOUNTAIN COMMUNICATIONS (BEND)
60968 ONYX ST
BEND OR 97702

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Sincerely,

Scott R. Hampton
EF&W Business Operations Support

Contract Accruals for Work Performed but Not Billed Through June 30, 2004
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	Status and Date	Accrual Performance Period	Estimated Accrual Amount
199800401 MORELAND	00003999 ( )	1998-004-01 ELECTRONIC FISH/WILDLIFE NEWSLETTER	ISSUED 10/18/2001		

I certify that the above services were performed on or before June 30, 2004 and that an invoice will not be submitted to BPA for payment by June 30, 2004.

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

Signed

Date:

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

Environment, Fish and Wildlife

May 28, 2004

In reply refer to: KEWB-4

IRZ CONSULTING LLC (HERMISTON (SERVICE VENDOR))
505 E MAIN
HERMISTON OR 97838

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Sincerely,

Scott R. Hampton
EF&W Business Operations Support

Contract Accruals for Work Performed but Not Billed Through June 30, 2004
For Fish and Wildlife Contracts with the Bonneville Power Administration

IRZ CONSULTING LLC (HERMISTON (SERVICE VENDOR))
505 E MAIN
HERMISTON OR 97838

Project Number COTR	Contract Number (Release)	Contract Title	Status and Date	Accrual Performance Period	Estimated Accrual Amount
199603401 HERMESTON	00005676 ( )	1996-034-01 METHOW VALLEY IRRIGATION DISTRICT CONCEPTUAL WATER	CLOSED 04/30/2004		
200101500 LOFY	00014327 ( )	2001-015-00 ECHO MEADOWS PROJ WINTER ART RECHARGE TO COOL RIVERS	ISSUED 06/27/2003		

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Signed

Date:

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

Environment, Fish and Wildlife

May 28, 2004

In reply refer to: KEWB-4

IZONE (TEMPLE)
505 SOUTH GENERAL BRUCE DR
TEMPLE TX 76504
Attn: SCOTT MCCALLUM

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Contract Accruals for Work Performed but Not Billed Through June 30, 2004
For Fish and Wildlife Contracts with the Bonneville Power Administration

IZONE (TEMPLE)
505 SOUTH GENERAL BRUCE DR
TEMPLE TX 76504
Attn: SCOTT MCCALLUM

Phone: (888) 464-9663 FAX: (254) 207-3562

Project Number COTR	Contract Number (Release)	Contract Title	Status and Date	Accrual Performance Period	Estimated Accrual Amount
198811525 BYRNES	00009878 ( )	1988-115-25 INTERPRETIVE SIGNS PRODUCTION	CLOSED 06/07/2003		

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Date:

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

Environment, Fish and Wildlife

May 28, 2004

In reply refer to: KEWB-4

THE JD WHITE CO INC (VANCOUVER)
1111 MAIN STREET
SUITE 300
VANCOUVER WA 98660

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Sincerely,

Scott R. Hampton
EF&W Business Operations Support

Contract Accruals for Work Performed but Not Billed Through June 30, 2004
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	Status and Date	Accrual Performance Period	Estimated Accrual Amount
199802100 YARDE	00000452 (00002)	HOOD RIVER FISH HABITAT PROJECT	ISSUED 04/17/2001		

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Date:

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

Environment, Fish and Wildlife

May 28, 2004

In reply refer to: KEWB-4

JEAN EDWARDS (EDWARDS JEAN)
30350 NW SCOTCH CHURCH RD
HILLSBORO OR 97124

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EF&W Business Operations Support

Contract Accruals for Work Performed but Not Billed Through June 30, 2004
For Fish and Wildlife Contracts with the Bonneville Power Administration

JEAN EDWARDS (EDWARDS JEAN)
30350 NW SCOTCH CHURCH RD
HILLSBORO OR 97124
Phone: (503) 647-5927

Project Number COTR	Contract Number (Release)	Contract Title	Status and Date	Accrual Performance Period	Estimated Accrual Amount
199903500 GISLASON	00000540 (00001)	1999-035-00 - HATCHERY/HARVEST FEDERAL CAUCUS	CLOSED 03/27/2004		

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Date:

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

Environment, Fish and Wildlife

May 28, 2004

In reply refer to: KEWB-4

JEFFERSON COUNTY SOIL & WATER (REDMOND)
CONSERVATION DISTRICT
625 SE SALMON AVE #6
REDMOND OR 97756

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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. This year we've included a column that shows the status of the contract. If the contract status is closed, there may be a few instances where BPA has not received the final invoice and an accrual estimate is needed. In most cases, you can indicate $0 for the closed contract. **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 May 2004 and an invoice for June 2004, 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. **To help us match the actual invoice to the accrual estimate for invoices received after June 30th, please indicate on the invoice or transmittal letter, that portion of the invoice that relates to work performed on or before June 30th and label it "Cost for work prior to July 1, 2004".**

Please return the completed and signed form to BPA, ATTN: KEWB-4/Accrual Estimates, by June 18, 2004. 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. Running Balance Reports that show payment histories for each contract are available at the following location on the BPA website to assist you in calculating your accrual estimate:

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Sincerely,

Scott R. Hampton
EF&W Business Operations Support

Contract Accruals for Work Performed but Not Billed Through June 30, 2004
For Fish and Wildlife Contracts with the Bonneville Power Administration

JEFFERSON COUNTY SOIL & WATER (REDMOND)
CONSERVATION DISTRICT
625 SE SALMON AVE #6
REDMOND OR 97756
Phone: (541) 923-8018

Project Number COTR	Contract Number (Release)	Contract Title	Status and Date	Accrual Performance Period	Estimated Accrual Amount
199802800 MORSE	00000505 (00001)	1998-028-00 TROUT CREEK WATERSHED IMPROVEMENT	CLOSED 11/19/2003		
199802800 SWAN	00004063 ( )	1998-028-00 TROUT CREEK WATERSHED IMPROVEMENT	ISSUED 03/21/2001		

I certify that the above services were performed on or before June 30, 2004 and that an invoice will not be submitted to BPA for payment by June 30, 2004.

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

Signed

Date:

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

Environment, Fish and Wildlife

May 28, 2004

In reply refer to: KEWB-4

JEFF KUECHLE EDITORIAL SERVICES (PORTLAND (SERVICE VENDOR))
2180 SW KNOLLCREST
PORTLAND OR 97225
Attn: JEFF KUECHLE

With the requirement for Federal agencies to close their books sooner after the end of the fiscal year and provide audited financial statements, BPA needs to conduct a simulated year-end closing on June 30, 2004. This simulated closing will allow our independent auditors, PriceWaterhouseCoopers, to have the time necessary to test the processes used by BPA for the closing and preparation of the financial statements. In order to ensure that all expenses and liabilities are accounted for in the period in which they are incurred, the Fish and Wildlife program, along with all other programs within BPA, are asking our contractors to provide us with an estimate of contract performance that will occur prior to June 30, 2004, but will not be billed until July 1, 2004 or later. In August you will be asked to provide a second estimate for costs that will be incurred but not billed before September 30, 2004. It is critical that you participate in both accrual exercises in order for BPA to meet the requirements of it's auditors.

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Scott R. Hampton
EF&W Business Operations Support

Contract Accruals for Work Performed but Not Billed Through June 30, 2004
For Fish and Wildlife Contracts with the Bonneville Power Administration

JEFF KUECHLE EDITORIAL SERVICES (PORTLAND (SERVICE VENDOR))
2180 SW KNOLLCREST
PORTLAND OR 97225
Attn: JEFF KUECHLE

Phone: (503) 249-0179

Project Number COTR	Contract Number (Release)	Contract Title	Status and Date	Accrual Performance Period	Estimated Accrual Amount
199801301 RALSTON	00008788 (00001)	1998-013-01 STANLEY BASIN SOCKEYE SALMON	CLOSED 02/13/2004		
199801300 FISHER	00008788 (00003)	1998-013-00 WRITER/EDITOR SERVICES-ENDANGERED SPECIES ACT IMPLEM	CLOSED 11/05/2003		

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Signed

Date:

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

Environment, Fish and Wildlife

May 28, 2004

In reply refer to: KEWB-4

KALISPEL TRIBE OF INDIANS (USK)
PO BOX 39
USK WA 99180
Attn: LORAIN WOOD

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Contract Accruals for Work Performed but Not Billed Through June 30, 2004
For Fish and Wildlife Contracts with the Bonneville Power Administration

KALISPEL TRIBE OF INDIANS (USK)
PO BOX 39
USK WA 99180
Attn: LORAIN WOOD

Phone: (509) 445-1147 FAX: (509) 445-1705

Project Number COTR	Contract Number (Release)	Contract Title	Status and Date	Accrual Performance Period	Estimated Accrual Amount
199206100 WATTS III	00017395 ( )	PI 199206100 ALBENI FALLS WILDLIFE MITIGATION	ISSUED 04/15/2004		
199700400 MORINAKA	00004619 ( )	1997-004-00 RESIDENT FISH STOCK STATUS	ISSUED 04/25/2001		
199106000 WATTS III	00004008 ( )	1991-060-00 PEND OREILLE WETLANDS ACQUISITION	ISSUED 03/19/2001		
199206100 WATTS III	00004604 ( )	1992-061-00 ALBENI FALLS DAM WILDLIFE MITIGATION	ISSUED 04/25/2001		
199500100 MORINAKA	00004574 ( )	1995-001-00 HABITAT IMPROVEMENT PROJECT	ISSUED 04/23/2001		
199500100 MORINAKA	00004097 ( )	1995-001-00 KALISPEL BASS HATCHERY OPERATION & MAINTENANCE	ISSUED 03/11/2004		
200204300 MORINAKA	00009440 ( )	2002-043-00 GENETIC INVENTORY OF BULL AND WESTSLOP CUTTHROAT TROU	ISSUED 05/02/2002		

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Date:

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

Environment, Fish and Wildlife

May 28, 2004

In reply refer to: KEWB-4

KATHLEEN A CONCANNON (VENDOR)
4945 NE 35TH
PORTLAND OR 97211

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EF&W Business Operations Support

Contract Accruals for Work Performed but Not Billed Through June 30, 2004
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	Status and Date	Accrual Performance Period	Estimated Accrual Amount
198805301 CARTER	00000058 (00004)	PROJECT COORDINATION SUPPORT SERVICES; NORTHEAST OREGON HATCHERY	ISSUED 10/23/2000		
198805301 KIRKMAN	00000058 (00011)	1988-053-01 WRITER/EDITOR SUPPORT FOR COHO MASTER PLANNING	CLOSED 07/10/2003		
199801300 FISHER	00000058 (00015)	PI 199801300 PROJECT SUPPORT SERVICES	ISSUED 03/05/2004		
200304800 FISHER	00000058 (00010)	1999-034-00 FEDERAL CAUCUS/UNIFIED PLAN	CLOSED 04/29/2004		

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Date:

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

Environment, Fish and Wildlife

May 28, 2004

In reply refer to: KEWB-4

KELLY TEMPORARY SERVICE (PORTLAND (SERVICE VENDOR))
1212 SOLUTIONS CENTER
CHICAGO IL 60677

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KELLY TEMPORARY SERVICE (PORTLAND (SERVICE VENDOR))
1212 SOLUTIONS CENTER
CHICAGO IL 60677
Phone: (503) 230-2221

Project Number COTR	Contract Number (Release)	Contract Title	Status and Date	Accrual Performance Period	Estimated Accrual Amount
200304800 ARMSTRONG	00000267 (00018)	TEMPORARY OFFICE SUPPORT - KEWS	CLOSED 05/06/2004		

I certify that the above services were performed on or before June 30, 2004 and that an invoice will not be submitted to BPA for payment by June 30, 2004.

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 prior to July 1, 2004.
2. The invoice will not be received by BPA by close of business on June 30, 2004.

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.

Signed

Date:

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

Environment, Fish and Wildlife

May 28, 2004

In reply refer to: KEWB-4

KINTAMA RESEARCH (KINTAMA RESEARCH)
4737 VISTA VIEW CRESCENT
NANAIMO BC V9V 1N8

With the requirement for Federal agencies to close their books sooner after the end of the fiscal year and provide audited financial statements, BPA needs to conduct a simulated year-end closing on June 30, 2004. This simulated closing will allow our independent auditors, PriceWaterhouseCoopers, to have the time necessary to test the processes used by BPA for the closing and preparation of the financial statements. In order to ensure that all expenses and liabilities are accounted for in the period in which they are incurred, the Fish and Wildlife program, along with all other programs within BPA, are asking our contractors to provide us with an estimate of contract performance that will occur prior to June 30, 2004, but will not be billed until July 1, 2004 or later. In August you will be asked to provide a second estimate for costs that will be incurred but not billed before September 30, 2004. It is critical that you participate in both accrual exercises in order for BPA to meet the requirements of it's auditors.

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Please include in your accrual estimate any indirect costs and any subcontractor costs that will be incurred but not billed before June 30, 2004. **The accrual estimate should be less than the contract balance and should not result in the spending cap being exceeded.** Please be as accurate as possible in making the accrual estimate. 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.

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. This year we've included a column that shows the status of the contract. If the contract status is closed, there may be a few instances where BPA has not received the final invoice and an accrual estimate is needed. In most cases, you can indicate $0 for the closed contract. **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 May 2004 and an invoice for June 2004, 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. **To help us match the actual invoice to the accrual estimate for invoices received after June 30th, please indicate on the invoice or transmittal letter, that portion of the invoice that relates to work performed on or before June 30th and label it "Cost for work prior to July 1, 2004".**

Please return the completed and signed form to BPA, ATTN: KEWB-4/Accrual Estimates, by June 18, 2004. 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. Running Balance Reports that show payment histories for each contract are available at the following location on the BPA website to assist you in calculating your accrual estimate:

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Sincerely,

Scott R. Hampton
EF&W Business Operations Support

Contract Accruals for Work Performed but Not Billed Through June 30, 2004
For Fish and Wildlife Contracts with the Bonneville Power Administration

KINTAMA RESEARCH (KINTAMA RESEARCH)
4737 VISTA VIEW CRESCENT
NANAIMO BC V9V 1N8

Project Number COTR	Contract Number (Release)	Contract Title	Status and Date	Accrual Performance Period	Estimated Accrual Amount
200311400 WILCOX	00017522 ( )	2003-114-00 ACOUSTIC TRACKING STUDY - SURVIVAL COL RIV SALMON	ISSUED 04/06/2004		

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Date:

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

Environment, Fish and Wildlife

May 28, 2004

In reply refer to: KEWB-4

KOOTENAI RIVER NETWORK INC (HAYDEN)
214 E HAYDEN AVE
HAYDEN ID 83835
Attn: CAROLYN STAMEY

With the requirement for Federal agencies to close their books sooner after the end of the fiscal year and provide audited financial statements, BPA needs to conduct a simulated year-end closing on June 30, 2004. This simulated closing will allow our independent auditors, PriceWaterhouseCoopers, to have the time necessary to test the processes used by BPA for the closing and preparation of the financial statements. In order to ensure that all expenses and liabilities are accounted for in the period in which they are incurred, the Fish and Wildlife program, along with all other programs within BPA, are asking our contractors to provide us with an estimate of contract performance that will occur prior to June 30, 2004, but will not be billed until July 1, 2004 or later. In August you will be asked to provide a second estimate for costs that will be incurred but not billed before September 30, 2004. It is critical that you participate in both accrual exercises in order for BPA to meet the requirements of it's auditors.

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Sincerely,

Scott R. Hampton
EF&W Business Operations Support

Contract Accruals for Work Performed but Not Billed Through June 30, 2004
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	Status and Date	Accrual Performance Period	Estimated Accrual Amount
199608702 MORINAKA	00009996 ( )	1996-087-02 Kootenai River Drainage Watershed Coordination	ISSUED 06/14/2002		

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Date:

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

Environment, Fish and Wildlife

May 28, 2004

In reply refer to: KEWB-4

KOOTENAI TRIBE OF IDAHO (BONNERS FERRY)
PO BOX 1269
RD 38A
BONNERS FERRY ID 83805

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EF&W Business Operations Support

Contract Accruals for Work Performed but Not Billed Through June 30, 2004
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	Status and Date	Accrual Performance Period	Estimated Accrual Amount
199206100 WATTS III	00004398 ( )	1992-061-00 ALBENI FALLS WILDLIFE MITIGATION	ISSUED 04/09/2001		
198806400 CRAIG	00004032 ( )	1988-064-00 KOOTENAI RIVER WHITE STURGEON STUDIES	ISSUED 03/20/2001		
200200200 CRAIG	00009407 ( )	2002-002-00 FEASABILITY OF ENHANCING WHITE STURGEON SPAWNING	ISSUED 05/15/2002		
199206100 WATTS III	00017711 ( )	PI 1992-061-00 ALBENI FALLS WILDLIFE MITIGATION	ISSUED 05/20/2004		
200201100 CRAIG	00012098 ( )	2002-011-00 FLOODPLAIN OPERATION LOSS ASSESSMENT	ISSUED 11/27/2002		
199404900 CRAIG	00004029 ( )	1994-049-00 KOOTENAI RIVER AQUATIC IMPROVEMENTS STUDY	ISSUED 03/20/2001		
200200800 CRAIG	00009988 ( )	2002-008-00 KOOTENAI RIVER FLOODPLAIN RECONNECTION FEASIBILITY	ISSUED 06/13/2002		

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Date:

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

Environment, Fish and Wildlife

May 28, 2004

In reply refer to: KEWB-4

KRUGEL & ASSOCIATES (KRUGEL & ASSOCIATES)
2967 N WILLAMETTE BLVD
PORTLAND OR 97217

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EF&W Business Operations Support

Contract Accruals for Work Performed but Not Billed Through June 30, 2004
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	Status and Date	Accrual Performance Period	Estimated Accrual Amount
200304800 HANES	00007005 (00003)	PBL PUBLIC INVOLVEMENT, COORDINATION SUPPORT FOR NEPA	CLOSED 05/21/2004		

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Signed

Date:

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

Environment, Fish and Wildlife

May 28, 2004

In reply refer to: KEWB-4

LAKE ROOSEVELT DEVELOPMENT ASSOCIATION (CHEWELAH)
2419 H SAND CANYON RD
CHEWELAH WA 99109

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Sincerely,

Scott R. Hampton
EF&W Business Operations Support

Contract Accruals for Work Performed but Not Billed Through June 30, 2004
For Fish and Wildlife Contracts with the Bonneville Power Administration

LAKE ROOSEVELT DEVELOPMENT ASSOCIATION (CHEWELAH)
2419 H SAND CANYON RD
CHEWELAH WA 99109
Phone: (509) 722-3311

Project Number COTR	Contract Number (Release)	Contract Title	Status and Date	Accrual Performance Period	Estimated Accrual Amount
199500900 BAESLER	00004295 ( )	1995-009-00 LAKE ROOSEVELT NET PEN PROJECT	ISSUED 10/03/2001		

I certify that the above services were performed on or before June 30, 2004 and that an invoice will not be submitted to BPA for payment by June 30, 2004.

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 prior to July 1, 2004.
2. The invoice will not be received by BPA by close of business on June 30, 2004.

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.

Signed

Date:

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

Environment, Fish and Wildlife

May 28, 2004

In reply refer to: KEWB-4

LAKE ROOSEVELT FORUM (SPOKANE)
2206 S SHERMAN ST
SPOKANE WA 99203

With the requirement for Federal agencies to close their books sooner after the end of the fiscal year and provide audited financial statements, BPA needs to conduct a simulated year-end closing on June 30, 2004. This simulated closing will allow our independent auditors, PriceWaterhouseCoopers, to have the time necessary to test the processes used by BPA for the closing and preparation of the financial statements. In order to ensure that all expenses and liabilities are accounted for in the period in which they are incurred, the Fish and Wildlife program, along with all other programs within BPA, are asking our contractors to provide us with an estimate of contract performance that will occur prior to June 30, 2004, but will not be billed until July 1, 2004 or later. In August you will be asked to provide a second estimate for costs that will be incurred but not billed before September 30, 2004. It is critical that you participate in both accrual exercises in order for BPA to meet the requirements of it's auditors.

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Please include in your accrual estimate any indirect costs and any subcontractor costs that will be incurred but not billed before June 30, 2004. **The accrual estimate should be less than the contract balance and should not result in the spending cap being exceeded.** Please be as accurate as possible in making the accrual estimate. 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.

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. This year we've included a column that shows the status of the contract. If the contract status is closed, there may be a few instances where BPA has not received the final invoice and an accrual estimate is needed. In most cases, you can indicate $0 for the closed contract. **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 May 2004 and an invoice for June 2004, 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. **To help us match the actual invoice to the accrual estimate for invoices received after June 30th, please indicate on the invoice or transmittal letter, that portion of the invoice that relates to work performed on or before June 30th and label it "Cost for work prior to July 1, 2004".**

Please return the completed and signed form to BPA, ATTN: KEWB-4/Accrual Estimates, by June 18, 2004. 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. Running Balance Reports that show payment histories for each contract are available at the following location on the BPA website to assist you in calculating your accrual estimate:

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Sincerely,

Scott R. Hampton
EF&W Business Operations Support

Contract Accruals for Work Performed but Not Billed Through June 30, 2004
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	Status and Date	Accrual Performance Period	Estimated Accrual Amount
200103100 CRAIG	00005158 ( )	2001-031-00 INTERMOUNTAIN PROVINCE RESIDENT FISH SYMPOSIUM	ISSUED 06/04/2001		

I certify that the above services were performed on or before June 30, 2004 and that an invoice will not be submitted to BPA for payment by June 30, 2004.

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Signed

Date:

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

Environment, Fish and Wildlife

May 28, 2004

In reply refer to: KEWB-4

LATAH SOIL & WATER CONSERVATION DIST (MOSCOW)
220 E 5TH ST
MOSCOW ID 83843
Attn: KENNETH STINSON

With the requirement for Federal agencies to close their books sooner after the end of the fiscal year and provide audited financial statements, BPA needs to conduct a simulated year-end closing on June 30, 2004. This simulated closing will allow our independent auditors, PriceWaterhouseCoopers, to have the time necessary to test the processes used by BPA for the closing and preparation of the financial statements. In order to ensure that all expenses and liabilities are accounted for in the period in which they are incurred, the Fish and Wildlife program, along with all other programs within BPA, are asking our contractors to provide us with an estimate of contract performance that will occur prior to June 30, 2004, but will not be billed until July 1, 2004 or later. In August you will be asked to provide a second estimate for costs that will be incurred but not billed before September 30, 2004. It is critical that you participate in both accrual exercises in order for BPA to meet the requirements of it's auditors.

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Please return the completed and signed form to BPA, ATTN: KEWB-4/Accrual Estimates, by June 18, 2004. 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. Running Balance Reports that show payment histories for each contract are available at the following location on the BPA website to assist you in calculating your accrual estimate:

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EF&W Business Operations Support

Contract Accruals for Work Performed but Not Billed Through June 30, 2004
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	Status and Date	Accrual Performance Period	Estimated Accrual Amount
200206100 KEEN	00011844 ( )	2002-061-00 POTLATCH RIVER WATERSHED RESTORATION	ISSUED 11/01/2002		

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Signed

Date:

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

Environment, Fish and Wildlife

May 28, 2004

In reply refer to: KEWB-4

LEMHI SOIL & WATER CONSERVATION DISTRICT (SALMON)
31 HWY 93 N, #D
SALMON ID 83467

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Sincerely,

Scott R. Hampton
EF&W Business Operations Support

Contract Accruals for Work Performed but Not Billed Through June 30, 2004
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	Status and Date	Accrual Performance Period	Estimated Accrual Amount
199401700 MCCLINTOCK	00004095 ( )	1994-017-00 IDAHO MODEL WATERSHED HABITAT PROJECTS	CLOSED 01/22/2004		
199401700 CARTER	00015182 ( )	PI 199401700 ADMIN HOLISTIC RESTORATION	ISSUED 09/26/2003		
199401700 CARTER	00015316 ( )	PI 199401700 IMPLEMENTATION HOLISTIC RESTORATION	ISSUED 10/27/2003		
199401703 MEULEMAN	00000367 (00001)	1994-017-03 LEMHI STREAM HABITAT ENHANCEMENT	CLOSED 04/13/2004		
200106800 MCCLINTOCK	00007147 ( )	2001-068-00 TRANSFER LEMHI WATER USERS (L-6 TO SALMON RIVER S-14	CLOSED 08/28/2003		
200106700 CARTER	00015687 ( )	PI 200106700 REPAIR DIVERSION STRUCTURE L3A	CLOSED 05/14/2004		
200206600 MCCLINTOCK	00011233 ( )	2002-066-00 HOLISTIC RESTORATION OF CRITICAL HABITAT IN MID-SAL.	CLOSED 12/13/2003		
200206400 MCCLINTOCK	00011234 ( )	2002-064-00 HOLISTIC RESTORATION OF CRITICAL HABITAT-LEMHI	CLOSED 01/15/2004		
199600700 MCCLINTOCK	00004026 ( )	1996-007-00 UPPER SALMON RIVER DIVERSION CONSOLIDATION	CLOSED 01/13/2004		
200206300 MCCLINTOCK	00013734 ( )	2002-063-00 ADMIN OF HOLISTIC RESTOR-LEMHI BASIN	CLOSED 12/23/2003		

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Date:

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

Environment, Fish and Wildlife

May 28, 2004

In reply refer to: KEWB-4

LEWIS SOIL CONSERVATION DISTRICT (NEZ PERCE)
521 OAK ST
NEZ PERCE ID 83543

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EF&W Business Operations Support

Contract Accruals for Work Performed but Not Billed Through June 30, 2004
For Fish and Wildlife Contracts with the Bonneville Power Administration

LEWIS SOIL CONSERVATION DISTRICT (NEZ PERCE)
521 OAK ST
NEZ PERCE ID 83543
Phone: (208) 937-2673

Project Number COTR	Contract Number (Release)	Contract Title	Status and Date	Accrual Performance Period	Estimated Accrual Amount
199901400 KEEN	00005942 ( )	1999-014-00 LITTLE CANYON CR SUBWATERSHED STEELHEAD TROUT HAB	ISSUED 07/26/2001		

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Date:

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

Environment, Fish and Wildlife

May 28, 2004

In reply refer to: KEWB-4

LOTEK ENGINEERING INC (NEWMARKET ONTARIO CANADA)
115 PONY DRIVE
NEWMARKET ON L3Y7B5

With the requirement for Federal agencies to close their books sooner after the end of the fiscal year and provide audited financial statements, BPA needs to conduct a simulated year-end closing on June 30, 2004. This simulated closing will allow our independent auditors, PriceWaterhouseCoopers, to have the time necessary to test the processes used by BPA for the closing and preparation of the financial statements. In order to ensure that all expenses and liabilities are accounted for in the period in which they are incurred, the Fish and Wildlife program, along with all other programs within BPA, are asking our contractors to provide us with an estimate of contract performance that will occur prior to June 30, 2004, but will not be billed until July 1, 2004 or later. In August you will be asked to provide a second estimate for costs that will be incurred but not billed before September 30, 2004. It is critical that you participate in both accrual exercises in order for BPA to meet the requirements of it's auditors.

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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. This year we've included a column that shows the status of the contract. If the contract status is closed, there may be a few instances where BPA has not received the final invoice and an accrual estimate is needed. In most cases, you can indicate $0 for the closed contract. **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 May 2004 and an invoice for June 2004, 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. **To help us match the actual invoice to the accrual estimate for invoices received after June 30th, please indicate on the invoice or transmittal letter, that portion of the invoice that relates to work performed on or before June 30th and label it "Cost for work prior to July 1, 2004".**

Please return the completed and signed form to BPA, ATTN: KEWB-4/Accrual Estimates, by June 18, 2004. 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. Running Balance Reports that show payment histories for each contract are available at the following location on the BPA website to assist you in calculating your accrual estimate:

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Once again, I recognize the burden that calculating these estimates places on your staff and would like to thank you in advance for cooperating with us in ensuring that the numbers reported for the Fish and Wildlife program are the best that they can be. If you have questions, please contact Tracy Hursh at (503) 230-4532.

Sincerely,

Scott R. Hampton
EF&W Business Operations Support

Contract Accruals for Work Performed but Not Billed Through June 30, 2004
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	Status and Date	Accrual Performance Period	Estimated Accrual Amount
199102900 DOCHERTY	00014120 ( )	1991-029-00 SUMMER FLOW AUGMENTATION EFFECTS ON JUV. SR FALL CHIN	CLOSED 11/11/2003		

I certify that the above services were performed on or before June 30, 2004 and that an invoice will not be submitted to BPA for payment by June 30, 2004.

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 prior to July 1, 2004.
2. The invoice will not be received by BPA by close of business on June 30, 2004.

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.

Signed

Date:

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

Environment, Fish and Wildlife

May 28, 2004

In reply refer to: KEWB-4

LOTEK WIRELESS, INC (NEWMARKET ONTARIO)
115 PONY DR
NEWMARKET ON L3Y7B5

With the requirement for Federal agencies to close their books sooner after the end of the fiscal year and provide audited financial statements, BPA needs to conduct a simulated year-end closing on June 30, 2004. This simulated closing will allow our independent auditors, PriceWaterhouseCoopers, to have the time necessary to test the processes used by BPA for the closing and preparation of the financial statements. In order to ensure that all expenses and liabilities are accounted for in the period in which they are incurred, the Fish and Wildlife program, along with all other programs within BPA, are asking our contractors to provide us with an estimate of contract performance that will occur prior to June 30, 2004, but will not be billed until July 1, 2004 or later. In August you will be asked to provide a second estimate for costs that will be incurred but not billed before September 30, 2004. It is critical that you participate in both accrual exercises in order for BPA to meet the requirements of it's auditors.

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1. There must have been actual contract performance (services rendered or goods received) prior to July 1, 2004.
2. The invoice for the contract performance in question will not be received by BPA prior to the close of business on June 30, 2004. The work will be invoiced in the months following June 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 June 30th, or including expenses for work that will take place after June 30th.

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Sincerely,

Scott R. Hampton
EF&W Business Operations Support

Contract Accruals for Work Performed but Not Billed Through June 30, 2004
For Fish and Wildlife Contracts with the Bonneville Power Administration

LOTEK WIRELESS, INC (NEWMARKET ONTARIO)
115 PONY DR
NEWMARKET ON L3Y7B5

Project Number COTR	Contract Number (Release)	Contract Title	Status and Date	Accrual Performance Period	Estimated Accrual Amount
200203200 DOCHERTY	00011942 ( )	2002-032-00 INVESTING PASSAGE OF ESA-LISTED JUVENILE FALL CHINOOK	CLOSED 07/11/2003		
200203200 DOCHERTY	00015703 ( )	PI 200203200 FALL CHINOOK PASSAGE AT LOWER GRANITE DAM	CLOSED 05/18/2004		

I certify that the above services were performed on or before June 30, 2004 and that an invoice will not be submitted to BPA for payment by June 30, 2004.

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

Signed

Date:

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

Environment, Fish and Wildlife

May 28, 2004

In reply refer to: KEWB-4

LOWER COLUMBIA RIVER ESTUARY PARTNERSHIP (PORTLAND)
811 SW NAITO PARKWAY
SUITE 120
PORTLAND OR 97204

With the requirement for Federal agencies to close their books sooner after the end of the fiscal year and provide audited financial statements, BPA needs to conduct a simulated year-end closing on June 30, 2004. This simulated closing will allow our independent auditors, PriceWaterhouseCoopers, to have the time necessary to test the processes used by BPA for the closing and preparation of the financial statements. In order to ensure that all expenses and liabilities are accounted for in the period in which they are incurred, the Fish and Wildlife program, along with all other programs within BPA, are asking our contractors to provide us with an estimate of contract performance that will occur prior to June 30, 2004, but will not be billed until July 1, 2004 or later. In August you will be asked to provide a second estimate for costs that will be incurred but not billed before September 30, 2004. It is critical that you participate in both accrual exercises in order for BPA to meet the requirements of it's auditors.

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Sincerely,

Scott R. Hampton
EF&W Business Operations Support

Contract Accruals for Work Performed but Not Billed Through June 30, 2004
For Fish and Wildlife Contracts with the Bonneville Power Administration

LOWER COLUMBIA RIVER ESTUARY PARTNERSHIP (PORTLAND)
811 SW NAITO PARKWAY
SUITE 120
PORTLAND OR 97204

Project Number COTR	Contract Number (Release)	Contract Title	Status and Date	Accrual Performance Period	Estimated Accrual Amount
200301100 ZELINSKY	00015125 ( )	2003-011-00 IMPLEMENT HABITAT RESTORATION PROGRAM FOR COL R/EST	ISSUED 09/22/2003		
200201200 WILCOX	00008768 ( )	2002-012-00 LOWER COLUMBIA RIVER ESTURARY PARTNERSHIP	ISSUED 03/08/2002		
200300700 WILCOX	00015114 ( )	2003-007-00 LOWER COL. RIVER/EST ECOSYSTEM MONITOR	ISSUED 09/03/2003		

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Signed

Date:

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

Environment, Fish and Wildlife

May 28, 2004

In reply refer to: KEWB-4

MERIDIAN ENVIRONMENTAL INC (SEATTLE)
9634 ROOSEVELT WAY NE
SEATTLE WA 98115-2236

With the requirement for Federal agencies to close their books sooner after the end of the fiscal year and provide audited financial statements, BPA needs to conduct a simulated year-end closing on June 30, 2004. This simulated closing will allow our independent auditors, PriceWaterhouseCoopers, to have the time necessary to test the processes used by BPA for the closing and preparation of the financial statements. In order to ensure that all expenses and liabilities are accounted for in the period in which they are incurred, the Fish and Wildlife program, along with all other programs within BPA, are asking our contractors to provide us with an estimate of contract performance that will occur prior to June 30, 2004, but will not be billed until July 1, 2004 or later. In August you will be asked to provide a second estimate for costs that will be incurred but not billed before September 30, 2004. It is critical that you participate in both accrual exercises in order for BPA to meet the requirements of it's auditors.

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Sincerely,

Scott R. Hampton
EF&W Business Operations Support

Contract Accruals for Work Performed but Not Billed Through June 30, 2004
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	Status and Date	Accrual Performance Period	Estimated Accrual Amount
200304800 WEINTRAUB	00005898 ( )	WETLAND DELINEATION'S MID-COLUMBIA COHO	ISSUED 07/24/2001		

I certify that the above services were performed on or before June 30, 2004 and that an invoice will not be submitted to BPA for payment by June 30, 2004.

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

Signed

Date:

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

Environment, Fish and Wildlife

May 28, 2004

In reply refer to: KEWB-4

METRO PORTLAND (REGIONAL PARKS & GREENSPACES)
600 NE GRAND AVE
PORTLAND OR 97232-2736

With the requirement for Federal agencies to close their books sooner after the end of the fiscal year and provide audited financial statements, BPA needs to conduct a simulated year-end closing on June 30, 2004. This simulated closing will allow our independent auditors, PriceWaterhouseCoopers, to have the time necessary to test the processes used by BPA for the closing and preparation of the financial statements. In order to ensure that all expenses and liabilities are accounted for in the period in which they are incurred, the Fish and Wildlife program, along with all other programs within BPA, are asking our contractors to provide us with an estimate of contract performance that will occur prior to June 30, 2004, but will not be billed until July 1, 2004 or later. In August you will be asked to provide a second estimate for costs that will be incurred but not billed before September 30, 2004. It is critical that you participate in both accrual exercises in order for BPA to meet the requirements of it's auditors.

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Sincerely,

Scott R. Hampton
EF&W Business Operations Support

Contract Accruals for Work Performed but Not Billed Through June 30, 2004
For Fish and Wildlife Contracts with the Bonneville Power Administration

METRO PORTLAND (REGIONAL PARKS & GREENSPACES)
600 NE GRAND AVE
PORTLAND OR 97232-2736

Project Number COTR	Contract Number (Release)	Contract Title	Status and Date	Accrual Performance Period	Estimated Accrual Amount
199906600 MORSE	00000681 (00001)	1999-066-00 MULTNOMAH CHANNEL RIPARIAN HABITAT RESTORATION	CLOSED 08/14/2003		

I certify that the above services were performed on or before June 30, 2004 and that an invoice will not be submitted to BPA for payment by June 30, 2004.

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Signed

Date:

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

Environment, Fish and Wildlife

May 28, 2004

In reply refer to: KEWB-4

MILLER ECOLOGICAL CONSULTANTS INC (FORT COLLINS (SERVICE VENDOR))
1113 STONEY HILL DR #A
FORT COLLINS CO 80525-1275

With the requirement for Federal agencies to close their books sooner after the end of the fiscal year and provide audited financial statements, BPA needs to conduct a simulated year-end closing on June 30, 2004. This simulated closing will allow our independent auditors, PriceWaterhouseCoopers, to have the time necessary to test the processes used by BPA for the closing and preparation of the financial statements. In order to ensure that all expenses and liabilities are accounted for in the period in which they are incurred, the Fish and Wildlife program, along with all other programs within BPA, are asking our contractors to provide us with an estimate of contract performance that will occur prior to June 30, 2004, but will not be billed until July 1, 2004 or later. In August you will be asked to provide a second estimate for costs that will be incurred but not billed before September 30, 2004. It is critical that you participate in both accrual exercises in order for BPA to meet the requirements of it's auditors.

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Please return the completed and signed form to BPA, ATTN: KEWB-4/Accrual Estimates, by June 18, 2004. 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. Running Balance Reports that show payment histories for each contract are available at the following location on the BPA website to assist you in calculating your accrual estimate:

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

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Sincerely,

Scott R. Hampton
EF&W Business Operations Support

Contract Accruals for Work Performed but Not Billed Through June 30, 2004
For Fish and Wildlife Contracts with the Bonneville Power Administration

MILLER ECOLOGICAL CONSULTANTS INC (FORT COLLINS (SERVICE VENDOR))
1113 STONEY HILL DR #A
FORT COLLINS CO 80525-1275
Phone: (970) 224-4505

Project Number COTR	Contract Number (Release)	Contract Title	Status and Date	Accrual Performance Period	Estimated Accrual Amount
199502500 MORINAKA	00006358 ( )	1995-025-00 FLATHEAD RIVER INSTREAM FLOW INVESTIGATION	CLOSED 01/22/2004		

I certify that the above services were performed on or before June 30, 2004 and that an invoice will not be submitted to BPA for payment by June 30, 2004.

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

Signed

Date:

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

Environment, Fish and Wildlife

May 28, 2004

In reply refer to: KEWB-4

MILTON-FREEWATER (WATER CONTROL DIST)
WATER CONTROL DIST
PO BOX 67
MILTON-FREEWATER OR 97862

With the requirement for Federal agencies to close their books sooner after the end of the fiscal year and provide audited financial statements, BPA needs to conduct a simulated year-end closing on June 30, 2004. This simulated closing will allow our independent auditors, PriceWaterhouseCoopers, to have the time necessary to test the processes used by BPA for the closing and preparation of the financial statements. In order to ensure that all expenses and liabilities are accounted for in the period in which they are incurred, the Fish and Wildlife program, along with all other programs within BPA, are asking our contractors to provide us with an estimate of contract performance that will occur prior to June 30, 2004, but will not be billed until July 1, 2004 or later. In August you will be asked to provide a second estimate for costs that will be incurred but not billed before September 30, 2004. It is critical that you participate in both accrual exercises in order for BPA to meet the requirements of it's auditors.

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Sincerely,

Scott R. Hampton
EF&W Business Operations Support

Contract Accruals for Work Performed but Not Billed Through June 30, 2004
For Fish and Wildlife Contracts with the Bonneville Power Administration

MILTON-FREEWATER (WATER CONTROL DIST)
WATER CONTROL DIST
PO BOX 67
MILTON-FREEWATER OR 97862

Project Number COTR	Contract Number (Release)	Contract Title	Status and Date	Accrual Performance Period	Estimated Accrual Amount
199601100 ZELINSKY	00014887 ( )	1996-011-00 WALLA WALLA JUVENILE AND ADULT PASSAGE IMPROVEMENTS	CLOSED 08/27/2003		

I certify that the above services were performed on or before June 30, 2004 and that an invoice will not be submitted to BPA for payment by June 30, 2004.

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Signed

Date:

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

Environment, Fish and Wildlife

May 28, 2004

In reply refer to: KEWB-4

CITY OF MILTON FREEWATER (MILTON FREEWATER)
722 S MAIN
PO BOX 6
MILTON FREEWATER OR 97862

With the requirement for Federal agencies to close their books sooner after the end of the fiscal year and provide audited financial statements, BPA needs to conduct a simulated year-end closing on June 30, 2004. This simulated closing will allow our independent auditors, PriceWaterhouseCoopers, to have the time necessary to test the processes used by BPA for the closing and preparation of the financial statements. In order to ensure that all expenses and liabilities are accounted for in the period in which they are incurred, the Fish and Wildlife program, along with all other programs within BPA, are asking our contractors to provide us with an estimate of contract performance that will occur prior to June 30, 2004, but will not be billed until July 1, 2004 or later. In August you will be asked to provide a second estimate for costs that will be incurred but not billed before September 30, 2004. It is critical that you participate in both accrual exercises in order for BPA to meet the requirements of it's auditors.

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Sincerely,

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EF&W Business Operations Support

Contract Accruals for Work Performed but Not Billed Through June 30, 2004
For Fish and Wildlife Contracts with the Bonneville Power Administration

CITY OF MILTON FREEWATER (MILTON FREEWATER)
722 S MAIN
PO BOX 6
MILTON FREEWATER OR 97862
Phone: (541) 938-5531

Project Number COTR	Contract Number (Release)	Contract Title	Status and Date	Accrual Performance Period	Estimated Accrual Amount
198802200 MARCOTTE	00004779 ( )	2000-033-01 WALLA WALLA RIVER FISH PASSAGE O&M	CLOSED 04/08/2004		

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Signed

Date:

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

Environment, Fish and Wildlife

May 28, 2004

In reply refer to: KEWB-4

MINISTRY OF WATER LAND AND AIR PROTECTION (CRANBROOK BC CANADA)
205 INDUSTRIAL ROAD G
CRANBROOK BC V1C7G5

With the requirement for Federal agencies to close their books sooner after the end of the fiscal year and provide audited financial statements, BPA needs to conduct a simulated year-end closing on June 30, 2004. This simulated closing will allow our independent auditors, PriceWaterhouseCoopers, to have the time necessary to test the processes used by BPA for the closing and preparation of the financial statements. In order to ensure that all expenses and liabilities are accounted for in the period in which they are incurred, the Fish and Wildlife program, along with all other programs within BPA, are asking our contractors to provide us with an estimate of contract performance that will occur prior to June 30, 2004, but will not be billed until July 1, 2004 or later. In August you will be asked to provide a second estimate for costs that will be incurred but not billed before September 30, 2004. It is critical that you participate in both accrual exercises in order for BPA to meet the requirements of it's auditors.

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Sincerely,

Scott R. Hampton
EF&W Business Operations Support

Contract Accruals for Work Performed but Not Billed Through June 30, 2004
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	Status and Date	Accrual Performance Period	Estimated Accrual Amount
200000400 MORINAKA	00005672 ( )	2000-004-00 PROTECT WIGWAM RIVER BULL TROUT - KOOCANUSA RES.	ISSUED 07/13/2001		

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Signed

Date:

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

Environment, Fish and Wildlife

May 28, 2004

In reply refer to: KEWB-4

UNIVERSITY OF MONTANA (FLATHEAD LAKE BIOLOGICAL STATION)
311 BIO STATION LANE
POLSON MT 59860

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Sincerely,

Scott R. Hampton
EF&W Business Operations Support

Contract Accruals for Work Performed but Not Billed Through June 30, 2004
For Fish and Wildlife Contracts with the Bonneville Power Administration

UNIVERSITY OF MONTANA (FLATHEAD LAKE BIOLOGICAL STATION)
311 BIO STATION LANE
POLSON MT 59860

Project Number COTR	Contract Number (Release)	Contract Title	Status and Date	Accrual Performance Period	Estimated Accrual Amount
200004900 THOMS	00005144 ( )	2000-49-0 DIET, DISTRIBUTION, & LIFE HISTORY OF NEOMYSIS MERCEDIS	CLOSED 05/31/2003		

I certify that the above services were performed on or before June 30, 2004 and that an invoice will not be submitted to BPA for payment by June 30, 2004.

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Signed

Date:

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

Environment, Fish and Wildlife

May 28, 2004

In reply refer to: KEWB-4

MOBRAND BIOMETRICS INC (VASHON (SERVICE VENDOR))
PO BOX 724
VASHON WA 98070

With the requirement for Federal agencies to close their books sooner after the end of the fiscal year and provide audited financial statements, BPA needs to conduct a simulated year-end closing on June 30, 2004. This simulated closing will allow our independent auditors, PriceWaterhouseCoopers, to have the time necessary to test the processes used by BPA for the closing and preparation of the financial statements. In order to ensure that all expenses and liabilities are accounted for in the period in which they are incurred, the Fish and Wildlife program, along with all other programs within BPA, are asking our contractors to provide us with an estimate of contract performance that will occur prior to June 30, 2004, but will not be billed until July 1, 2004 or later. In August you will be asked to provide a second estimate for costs that will be incurred but not billed before September 30, 2004. It is critical that you participate in both accrual exercises in order for BPA to meet the requirements of it's auditors.

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Please return the completed and signed form to BPA, ATTN: KEWB-4/Accrual Estimates, by June 18, 2004. 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. Running Balance Reports that show payment histories for each contract are available at the following location on the BPA website to assist you in calculating your accrual estimate:

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Sincerely,

Scott R. Hampton
EF&W Business Operations Support

Contract Accruals for Work Performed but Not Billed Through June 30, 2004
For Fish and Wildlife Contracts with the Bonneville Power Administration

MOBRAND BIOMETRICS INC (VASHON (SERVICE VENDOR))
PO BOX 724
VASHON WA 98070

Project Number COTR	Contract Number (Release)	Contract Title	Status and Date	Accrual Performance Period	Estimated Accrual Amount
200300500 LOFY	00014990 ( )	2003-005-00 HGMP PHASES II/III	ISSUED 09/18/2003		
200204700 LOFY	00017738 ( )	PI 2002-047-00 ARTIFICIAL REVIEW PROD. EVALUATION (APRE) PHASE 2	ISSUED 05/10/2004		

I certify that the above services were performed on or before June 30, 2004 and that an invoice will not be submitted to BPA for payment by June 30, 2004.

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 prior to July 1, 2004.
2. The invoice will not be received by BPA by close of business on June 30, 2004.

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

Signed

Date:

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

Environment, Fish and Wildlife

May 28, 2004

In reply refer to: KEWB-4

MONUMENT SOIL & WATER CONSERVATION DISTRICT (MONUMENT)
PO BOX 95
MONUMENT OR 97864

With the requirement for Federal agencies to close their books sooner after the end of the fiscal year and provide audited financial statements, BPA needs to conduct a simulated year-end closing on June 30, 2004. This simulated closing will allow our independent auditors, PriceWaterhouseCoopers, to have the time necessary to test the processes used by BPA for the closing and preparation of the financial statements. In order to ensure that all expenses and liabilities are accounted for in the period in which they are incurred, the Fish and Wildlife program, along with all other programs within BPA, are asking our contractors to provide us with an estimate of contract performance that will occur prior to June 30, 2004, but will not be billed until July 1, 2004 or later. In August you will be asked to provide a second estimate for costs that will be incurred but not billed before September 30, 2004. It is critical that you participate in both accrual exercises in order for BPA to meet the requirements of it's auditors.

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Sincerely,

Scott R. Hampton
EF&W Business Operations Support

Contract Accruals for Work Performed but Not Billed Through June 30, 2004
For Fish and Wildlife Contracts with the Bonneville Power Administration

MONUMENT SOIL & WATER CONSERVATION DISTRICT (MONUMENT)
PO BOX 95
MONUMENT OR 97864
Phone: (541) 934-2141

Project Number COTR	Contract Number (Release)	Contract Title	Status and Date	Accrual Performance Period	Estimated Accrual Amount
199801700 SWAN	00006257 ( )	1998-017-00 GRAVEL PUSH-UP DAM REMOVAL	ISSUED 08/16/2001		

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Signed

Date:

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

Environment, Fish and Wildlife

May 28, 2004

In reply refer to: KEWB-4

MWH AMERICAS INC (PASADENA (SERVICE VENDOR))
SLG WEST
DEPT 2731
LOS ANGELES CA 90084-2731

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Sincerely,

Scott R. Hampton
EF&W Business Operations Support

Contract Accruals for Work Performed but Not Billed Through June 30, 2004
For Fish and Wildlife Contracts with the Bonneville Power Administration

MWH AMERICAS INC (PASADENA (SERVICE VENDOR))
SLG WEST
DEPT 2731
LOS ANGELES CA 90084-2731
Phone: (626) 568-6748

Project Number COTR	Contract Number (Release)	Contract Title	Status and Date	Accrual Performance Period	Estimated Accrual Amount
199601100 MARCOTTE	00000422 (00013)	1996-011-05 WALLA WALLA BASIN PASSAGE IMPROVEMENTS	CLOSED 04/10/2004		
199601100 MARCOTTE	00000422 (00009)	1996-011-00 CONS MGMT SCVCS-LITTLE WALLA WALLA SCREENS/TRAP-NCTE	CLOSED 04/10/2004		
198805301 KIRKMAN	00000422 (00015)	1988-053-01 GRAND RONDE SPRING CHINOOK SUPP. - PREDESIGN	ISSUED 01/23/2001		
199800702 KIRKMAN	00000422 (00017)	1998-007-01 GRANDE RONDE ENDEMIC SPRING CHINOOK ACCLIMATION SITE	CLOSED 04/09/2004		
199601100 ZELINSKY	00000422 (00027)	1996-011-02 GARDEN CITY/LOWDEN 2 FISH PASSAGE FACILITY	CLOSED 06/14/2003		
199601100 BRANUM	00000422 (00024)	1996-011-00 MILTON DITCH CONSOLIDATION PROJECT	ISSUED 06/13/2003		
198805301 KIRKMAN	00000422 (00019)	1988-053-01 GRANDE RONDE STEELHEAD	CLOSED 04/06/2004		
199800701 KIRKMAN	00000422 (00021)	1998-007-01 GRANDE RONDE ENDEMIC SPRING CHINOOK-CONS-LOSTINE	CLOSED 03/11/2004		
199603401 HERMESTON	00000422 (00038)	PI 199603401 MVID FISH SCREEN REPLACEMENT	ISSUED 03/17/2004		
199603401 HERMESTON	00000422 (00035)	1996-034-01 METHOW VALLEY IRRIGATION DISTRICT REHABILITATION PROJ	ISSUED 08/20/2003		
199601100 BRANUM	00000422 (00037)	PI 1996-011-00 LITTLE WALLA WALLA RUBBER DAM	CLOSED 03/24/2004		
199601100 BRANUM	00000422 (00036)	PI 199601100 JUV SCREENS & TRAPS WALLA WALLA	ISSUED 10/16/2003		
198811525 BYRNES	00000422 (00026)	1988-115-25 YKFP DESIGN AND CONSTRUCTION	CLOSED 04/08/2004		
200300100 MARCOTTE	00000422 (00034)	PI 200300100 MANATASH CREEK FISH PASSAGE & SCREENING	ISSUED 08/08/2003		
200202500 BYRNES	00000422 (00030)	2002-025-00 YAKIMA TRIBUTARY ACCESS AND HABITAT PROGRAM	CLOSED 05/17/2004		
200202501 BYRNES	00000422 (00032)	2002-025-01 YAKIMA TRIBUTARY ACCESS & HABITAT PHASE II	CLOSED 04/07/2004		
199803400 MARCOTTE	00000422 (00033)	1998-034-00 RE-ESTABLISH SAFE ACCESS IN TRIBUTARIES	ISSUED 02/07/2003		
199803400 BYRNES	00000422 (00029)	1998-034-00 RE-ESTABLISH SAFE ACCESS TO THE YAKIMA RIVER	CLOSED 12/03/2003		
199803400 MARCOTTE	00000422 (00025)	1998-034-00 RE-ESTABLISH SAFE ACCESS IN TRIBUTARIES OF YAKIMA R.	CLOSED 02/05/2004		

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Signed

Date:

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

Environment, Fish and Wildlife

May 28, 2004

In reply refer to: KEWB-4

MORROW SOIL & WATER (HEPPNER)
CONSERVATION DISTRICT
PO BOX 127
HEPPNER OR 97836
Attn: JANET GREENUP

With the requirement for Federal agencies to close their books sooner after the end of the fiscal year and provide audited financial statements, BPA needs to conduct a simulated year-end closing on June 30, 2004. This simulated closing will allow our independent auditors, PriceWaterhouseCoopers, to have the time necessary to test the processes used by BPA for the closing and preparation of the financial statements. In order to ensure that all expenses and liabilities are accounted for in the period in which they are incurred, the Fish and Wildlife program, along with all other programs within BPA, are asking our contractors to provide us with an estimate of contract performance that will occur prior to June 30, 2004, but will not be billed until July 1, 2004 or later. In August you will be asked to provide a second estimate for costs that will be incurred but not billed before September 30, 2004. It is critical that you participate in both accrual exercises in order for BPA to meet the requirements of it's auditors.

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Contract Accruals for Work Performed but Not Billed Through June 30, 2004
For Fish and Wildlife Contracts with the Bonneville Power Administration

MORROW SOIL & WATER (HEPPNER)
CONSERVATION DISTRICT
PO BOX 127
HEPPNER OR 97836
Attn: JANET GREENUP

Phone: (541) 676-5452 FAX: (541) 676-9624

Project Number COTR	Contract Number (Release)	Contract Title	Status and Date	Accrual Performance Period	Estimated Accrual Amount
200202600 SWAN	00009569 ( )	2002-026-00 MORROW COUNTY RIPARIAN BUFFERS	ISSUED 05/17/2002		

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Date:

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

Environment, Fish and Wildlife

May 28, 2004

In reply refer to: KEWB-4

MONTANA DEPT FISH WILDLIFE & PARKS (HELENA)
PO BOX 200701
HELENA MT 59620

With the requirement for Federal agencies to close their books sooner after the end of the fiscal year and provide audited financial statements, BPA needs to conduct a simulated year-end closing on June 30, 2004. This simulated closing will allow our independent auditors, PriceWaterhouseCoopers, to have the time necessary to test the processes used by BPA for the closing and preparation of the financial statements. In order to ensure that all expenses and liabilities are accounted for in the period in which they are incurred, the Fish and Wildlife program, along with all other programs within BPA, are asking our contractors to provide us with an estimate of contract performance that will occur prior to June 30, 2004, but will not be billed until July 1, 2004 or later. In August you will be asked to provide a second estimate for costs that will be incurred but not billed before September 30, 2004. It is critical that you participate in both accrual exercises in order for BPA to meet the requirements of it's auditors.

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Sincerely,

Scott R. Hampton
EF&W Business Operations Support

Contract Accruals for Work Performed but Not Billed Through June 30, 2004
For Fish and Wildlife Contracts with the Bonneville Power Administration

MONTANA DEPT FISH WILDLIFE & PARKS (HELENA)
PO BOX 200701
HELENA MT 59620
Phone: (406) 755-5505

Project Number COTR	Contract Number (Release)	Contract Title	Status and Date	Accrual Performance Period	Estimated Accrual Amount
199608702 MORINAKA	00006323 ( )	1996-087-02 MONTANA FOCUS WATERSHED	CLOSED 05/31/2003		

I certify that the above services were performed on or before June 30, 2004 and that an invoice will not be submitted to BPA for payment by June 30, 2004.

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 prior to July 1, 2004.
2. The invoice will not be received by BPA by close of business on June 30, 2004.

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.

Signed

Date:

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

Environment, Fish and Wildlife

May 28, 2004

In reply refer to: KEWB-4

MONTANA DEPT FISH WILDLIFE & PARKS (HELENA)
PO BOX 200701
HELENA MT 59620

With the requirement for Federal agencies to close their books sooner after the end of the fiscal year and provide audited financial statements, BPA needs to conduct a simulated year-end closing on June 30, 2004. This simulated closing will allow our independent auditors, PriceWaterhouseCoopers, to have the time necessary to test the processes used by BPA for the closing and preparation of the financial statements. In order to ensure that all expenses and liabilities are accounted for in the period in which they are incurred, the Fish and Wildlife program, along with all other programs within BPA, are asking our contractors to provide us with an estimate of contract performance that will occur prior to June 30, 2004, but will not be billed until July 1, 2004 or later. In August you will be asked to provide a second estimate for costs that will be incurred but not billed before September 30, 2004. It is critical that you participate in both accrual exercises in order for BPA to meet the requirements of it's auditors.

To accurately capture Fish & Wildlife Program costs through the end of June 2004, 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) prior to July 1, 2004.
2. The invoice for the contract performance in question will not be received by BPA prior to the close of business on June 30, 2004. The work will be invoiced in the months following June 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 June 30th, or including expenses for work that will take place after June 30th.

Please include in your accrual estimate any indirect costs and any subcontractor costs that will be incurred but not billed before June 30, 2004. **The accrual estimate should be less than the contract balance and should not result in the spending cap being exceeded.** Please be as accurate as possible in making the accrual estimate. 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.

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. This year we've included a column that shows the status of the contract. If the contract status is closed, there may be a few instances where BPA has not received the final invoice and an accrual estimate is needed. In most cases, you can indicate $0 for the closed contract. **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 May 2004 and an invoice for June 2004, 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. **To help us match the actual invoice to the accrual estimate for invoices received after June 30th, please indicate on the invoice or transmittal letter, that portion of the invoice that relates to work performed on or before June 30th and label it "Cost for work prior to July 1, 2004".**

Please return the completed and signed form to BPA, ATTN: KEWB-4/Accrual Estimates, by June 18, 2004. 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. Running Balance Reports that show payment histories for each contract are available at the following location on the BPA website to assist you in calculating your accrual estimate:

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Once again, I recognize the burden that calculating these estimates places on your staff and would like to thank you in advance for cooperating with us in ensuring that the numbers reported for the Fish and Wildlife program are the best that they can be. If you have questions, please contact Tracy Hursh at (503) 230-4532.

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For Fish and Wildlife Contracts with the Bonneville Power Administration

MONTANA DEPT FISH WILDLIFE & PARKS (HELENA)
PO BOX 200701
HELENA MT 59620
Phone: (406) 755-5505

Project Number COTR	Contract Number (Release)	Contract Title	Status and Date	Accrual Performance Period	Estimated Accrual Amount
199500400 MORINAKA	00006294 ( )	1995-04-0 LIBBY MITIGATION IMPLEMENTATION	ISSUED 11/02/2001		
199101903 MORINAKA	00005043 ( )	1991-19-3 HUNGRY HORSE DAM FISHERIES MITIGATION-HABITAT IMPROVEME	ISSUED 05/24/2001		

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Date:

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

Environment, Fish and Wildlife

May 28, 2004

In reply refer to: KEWB-4

MONTANA NATURAL HERITAGE PROGRAM (HELENA)
NATURE CONSERVANCY
1515 E SIXTH AVE
HELENA MT 59620

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MONTANA NATURAL HERITAGE PROGRAM (HELENA)
NATURE CONSERVANCY
1515 E SIXTH AVE
HELENA MT 59620
Phone: (406) 444-5354 FAX: (406) 444-0581

Project Number COTR	Contract Number (Release)	Contract Title	Status and Date	Accrual Performance Period	Estimated Accrual Amount
199801100 PANSKY	00009146 ( )	1998-011-00 MONTANA NATURAL HERITAGE PROGRAM	ISSUED 03/19/2004		

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

Environment, Fish and Wildlife

May 28, 2004

In reply refer to: KEWB-4

NATIONAL FISH & WILDLIFE FOUNDATION (PORTLAND)
1120 CONNECTICUT AVE NW
SUITE 900
WASHINGTON DC 20036

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NATIONAL FISH & WILDLIFE FOUNDATION (PORTLAND)
1120 CONNECTICUT AVE NW
SUITE 900
WASHINGTON DC 20036

Project Number COTR	Contract Number (Release)	Contract Title	Status and Date	Accrual Performance Period	Estimated Accrual Amount
200201301 FUREY	00015128 ( )	PROJECT NO. 2002-013-01 WATER ENTITY	ISSUED 09/04/2003		
200201300 FUREY	00010306 (00001)	2002-013-00 WATER ENTITY	CLOSED 04/26/2004		

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P.O.Box 3621
Portland, Oregon 97208-3621

Environment, Fish and Wildlife

May 28, 2004

In reply refer to: KEWB-4

NATIONAL MARINE FISHERIES SVC (SEATTLE)
NW FISHERIES CENTER
2725 MONTLAKE BLVD E
SEATTLE WA 98112

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NW FISHERIES CENTER
2725 MONTLAKE BLVD E
SEATTLE WA 98112

Project Number COTR	Contract Number (Release)	Contract Title	Status and Date	Accrual Performance Period	Estimated Accrual Amount
199801400 ZELINSKY	00004661 ( )	1998-014-00 OCEAN SURVIVAL OF SALMONIDS	ISSUED 04/30/2001		
200301700 BEATY	00016394 ( )	2003-017-00 INTEGRATED STATUS & EFFECTIVENESS MONITORING	ISSUED 01/05/2004		
200303900 MCCLOUD	00016575 ( )	PI 200303900 MONITOR REPRO IN WENAT/TUC/KAL	ISSUED 01/23/2004		
199606700 BAESLER	00004662 ( )	1996-067 MANCHESTER SPRING CHINOOK CAPTIVE BROODSTOCK	ISSUED 04/30/2001		
200104700 BAESLER	00005949 ( )	2001-047-00 REINTRODUCTION SUCCESS OF STEELHEAD	ISSUED 07/26/2001		
199302900 PICCININNI	00004922 ( )	1993-029-00 SURVIVAL ESTIMATES FOR THE PASSAGE OF JUVENILE SAL.	ISSUED 06/21/2001		
200304100 YERXA	00016576 ( )	2003-041-00 EVAL SALMON THRU SNAKE R DAMS	ISSUED 01/26/2004		
199305600 RALSTON	00017690 ( )	PI 1993-056-00 RESEARCH ON CAPTIVE BROODSTOCK PROGRAMS	ISSUED 04/23/2004		
199102800 DOCHERTY	00005619 ( )	1991-028-00 PIT TAGGING WILD CHINOOK	ISSUED 07/05/2001		
199305600 RALSTON	00005227 ( )	1993-056-00 RESEARCH ON CAPTIVITY BROODSTOCK PROGRAMS FOR SAL.	ISSUED 07/03/2001		
199202200 DOCHERTY	00005943 ( )	1992-022-00 PHYSIOLOGICAL ASSESS. & BEHAVIORAL INTERACTION OF SAL	ISSUED 07/26/2001		
200100300 FODREA	00015823 ( )	2001-00-300 ADULT PIT DETECTION NOAA FY04	ISSUED 11/03/2003		
200203100 DOCHERTY	00009556 ( )	2002-031-00 GROWTH RATE MODULATION IN SPRING CHINOOK SALMON SUP	ISSUED 05/14/2002		
200203100 DOCHERTY	00017450 ( )	2002-031-00 PI SPRING CHINOOK GROWTH RATE MODULATION	PENDING 03/29/2004		
199105500 BAESLER	00004768 ( )	1991-055-00 NATURES REARING ENHANCEMENT SYSTEMS PROJECT	ISSUED 05/07/2001		
198909600 RALSTON	00015834 ( )	1989-096-00 A GENETIC M & E PROGRAM FOR SUPPLEMENTED POPULAT	ISSUED 11/04/2003		
198909600 RALSTON	00005947 ( )	1989-096-00 GENETIC M&E PROGRAM FOR SUPPLEMENTED SALMON & STEELH	ISSUED 07/26/2001		
198331900 FODREA	00015824 ( )	1983-319-00 NEW MARKING AND MONITORING TECH. NOAA FY04	ISSUED 11/04/2003		
198331900 FODREA	00005289 ( )	1983-319-00 NEW MARKING & MONITORING TECHNIQUES FOR FISH	ISSUED 04/01/2003		
Project Number COTR	**Contract Number (Release)**	**Contract Title**	**Status and Date**	**Accrual Performance Period**	**Estimated Accrual Amount**
199204000 RALSTON	00016002 ( )	PI 1992-040-00 REDFISH LAKE SOCKEYE SALMON CAPTIVE BROODSTOCK REA	ISSUED 11/28/2003		
200105500 LOFY	00007621 ( )	2001-055-00 NUTRIENT ENHANCEMENT STUDIES - NMFS	ISSUED 11/26/2001		

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Environment, Fish and Wildlife

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In reply refer to: KEWB-4

NATIONAL MARINE FISHERIES SVC (NATIONAL MARINE FISH)
911 NE 11TH AVE #620
PORTLAND OR 97232

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Please return the completed and signed form to BPA, ATTN: KEWB-4/Accrual Estimates, by June 18, 2004. 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. Running Balance Reports that show payment histories for each contract are available at the following location on the BPA website to assist you in calculating your accrual estimate:

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Once again, I recognize the burden that calculating these estimates places on your staff and would like to thank you in advance for cooperating with us in ensuring that the numbers reported for the Fish and Wildlife program are the best that they can be. If you have questions, please contact Tracy Hursh at (503) 230-4532.

Sincerely,

Scott R. Hampton
EF&W Business Operations Support

Contract Accruals for Work Performed but Not Billed Through June 30, 2004
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	Status and Date	Accrual Performance Period	Estimated Accrual Amount
199204000 BYRNES	00000172 (00001)	92040,REDFISH LK. SOCKEYE SALMON CAP. BRDSTK. REARING & RESEARCH	CLOSED 04/10/2004		
199204000 RALSTON	00004664 ( )	1992-040-00 REDFISH LAKE SOCKEYE SALMON CAPTIVE BROODSTOCK REARIN	ISSUED 04/30/2001		

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

Signed

Date:

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

Environment, Fish and Wildlife

May 28, 2004

In reply refer to: KEWB-4

NATURE CONSERVANCY (PORTLAND)
821 SE 14TH AVE
PORTLAND OR 97214

With the requirement for Federal agencies to close their books sooner after the end of the fiscal year and provide audited financial statements, BPA needs to conduct a simulated year-end closing on June 30, 2004. This simulated closing will allow our independent auditors, PriceWaterhouseCoopers, to have the time necessary to test the processes used by BPA for the closing and preparation of the financial statements. In order to ensure that all expenses and liabilities are accounted for in the period in which they are incurred, the Fish and Wildlife program, along with all other programs within BPA, are asking our contractors to provide us with an estimate of contract performance that will occur prior to June 30, 2004, but will not be billed until July 1, 2004 or later. In August you will be asked to provide a second estimate for costs that will be incurred but not billed before September 30, 2004. It is critical that you participate in both accrual exercises in order for BPA to meet the requirements of it's auditors.

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Scott R. Hampton
EF&W Business Operations Support

Contract Accruals for Work Performed but Not Billed Through June 30, 2004
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	Status and Date	Accrual Performance Period	Estimated Accrual Amount
199205900 CRAIG	00008609 ( )	1992-059-00 AMAZON BASIN/WILLOW CREEK PHASE II	ISSUED 02/25/2002		
199205900 CRAIG	00005873 ( )	1992-059-00 AMAZON BASIN/WILLOW CREEK-PHASE II	CLOSED 08/13/2003		

I certify that the above services were performed on or before June 30, 2004 and that an invoice will not be submitted to BPA for payment by June 30, 2004.

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Signed

Date:

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

Environment, Fish and Wildlife

May 28, 2004

In reply refer to: KEWB-4

NATURE CONSERVANCY (SEATTLE)
217 PINE ST
SUITE 1100
SEATTLE WA 98101

With the requirement for Federal agencies to close their books sooner after the end of the fiscal year and provide audited financial statements, BPA needs to conduct a simulated year-end closing on June 30, 2004. This simulated closing will allow our independent auditors, PriceWaterhouseCoopers, to have the time necessary to test the processes used by BPA for the closing and preparation of the financial statements. In order to ensure that all expenses and liabilities are accounted for in the period in which they are incurred, the Fish and Wildlife program, along with all other programs within BPA, are asking our contractors to provide us with an estimate of contract performance that will occur prior to June 30, 2004, but will not be billed until July 1, 2004 or later. In August you will be asked to provide a second estimate for costs that will be incurred but not billed before September 30, 2004. It is critical that you participate in both accrual exercises in order for BPA to meet the requirements of it's auditors.

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EF&W Business Operations Support

Contract Accruals for Work Performed but Not Billed Through June 30, 2004
For Fish and Wildlife Contracts with the Bonneville Power Administration

NATURE CONSERVANCY (SEATTLE)
217 PINE ST
SUITE 1100
SEATTLE WA 98101

Project Number COTR	Contract Number (Release)	Contract Title	Status and Date	Accrual Performance Period	Estimated Accrual Amount
199705100 BYRNES	00004840 ( )	1997-051-00 YAKIMA BASIN SIDE CHANNELS	CLOSED 04/10/2004		

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Date:

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

Environment, Fish and Wildlife

May 28, 2004

In reply refer to: KEWB-4

NATURAL RESOURCES CONSERVATION SERVICE (SPOKANE)
316 W BOONE AVE #450
SPOKANE WA 99201-2348

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Sincerely,

Scott R. Hampton
EF&W Business Operations Support

Contract Accruals for Work Performed but Not Billed Through June 30, 2004
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	Status and Date	Accrual Performance Period	Estimated Accrual Amount
199604200 HERMESTON	00006773 ( )	1996-042-00 OKANOGAN FOCUS WATERSHED	ISSUED 09/19/2001		
199604200 HERMESTON	00014130 ( )	1996-042-00 SALMON CREEK NRCS	ISSUED 06/10/2003		

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Signed

Date:

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

Environment, Fish and Wildlife

May 28, 2004

In reply refer to: KEWB-4

NEZ PERCE TRIBE (LAPWAI)
FISHERIES RESOURCE MANAGEMENT
PO BOX 365
LAPWAI ID 83540

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Sincerely,

Scott R. Hampton
EF&W Business Operations Support

Contract Accruals for Work Performed but Not Billed Through June 30, 2004
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	Status and Date	Accrual Performance Period	Estimated Accrual Amount
200003500 KEEN	00004494 ( )	2000-35 REHABILITATE NEWSOME CREEK WATERSHED	ISSUED 05/01/2001		
200003400 KEEN	00004498 ( )	2000-34 NORTH LOCHSA FACE ANALYSIS AREA WATERSHEDS	ISSUED 05/10/2001		
198805301 KIRKMAN	00004042 ( )	1988-053-01REINTRODUCTION/SUPPLEMENTATION OF COHO SALMON	ISSUED 03/20/2001		
198335000 KIRKMAN	00004035 ( )	1983-350-00 NEZ PERCE TRIBAL HATCHERY - PLANNING & DESIGN	ISSUED 03/20/2001		
198335000 KIRKMAN	00004504 ( )	1983-350-0 NEZ PERCE TRIBAL HATCHERY - O & M	ISSUED 04/24/2001		
198335000 KIRKMAN	00004504 ( )	1983-350-0 NEZ PERCE TRIBAL HATCHERY - O & M	ISSUED 04/24/2001		
200003600 KEEN	00004271 ( )	2000-036-00 PROTECT & RESTORE MILL CREEK	ISSUED 04/02/2001		
198335003 KIRKMAN	00004414 ( )	1983-350-3 NEZ PERCE TRIBAL HATCHERY - M & E	ISSUED 04/12/2001		
200005500 RALSTON	00004501 ( )	2000-55 F & W CONSERVATION ENFORCEMENT, NEZ PERCE WATERSHEDS	ISSUED 04/27/2001		
199604300 KIRKMAN	00004393 ( )	1996-043-00 JOHNSON CR ARTIFICIAL PROPAGATION ENHANCEMENT O&M	ISSUED 04/09/2001		
199607702 KEEN	00004561 ( )	1996-77-2 PROTECT AND RESTORE LOLO CREEK WATERSHED	ISSUED 05/17/2001		
198740700 CRAIG	00005350 ( )	1987-407-0 DWORSHAK RESERVOIR INVESTIGATIONS	CLOSED 04/20/2004		
198740700 CRAIG	00000333 (00030)	1987-407 DWORSHAK RESERVOIR INVESTIGATIONS	CLOSED 04/10/2004		
199604300 KIRKMAN	00016450 ( )	1996-043-00 JOHNSON CR ARTIFICIAL PROPAGATION & ENHANCEMENT - M&E	ISSUED 01/28/2004		
199903200 CRAIG	00000333 (00024)	1999-32 CONSUMPTIVE STURGEON - HELLS CANYON & OXBOW RESERVOIR	CLOSED 04/10/2004		
199901700 KEEN	00004497 ( )	1999-17 REHABILITATE LAPWAI CREEK	ISSUED 04/20/2001		
199607700 MEULEMAN	00002545 (00001)	1996-077-00 IMPLEMENTATION OIF EARLY ACTION WATERSHED	CLOSED 02/27/2004		
199901600 KEEN	00004557 ( )	1999-16 PROTECT & RESTORE BIG CANYON CREEK	ISSUED 04/30/2001		
199501300 KEEN	00006699 ( )	1995-13 NEZ PERCE TROUT PONDS	ISSUED 08/21/2003		
Project Number COTR	**Contract Number (Release)**	**Contract Title**	**Status and Date**	**Accrual Performance Period**	**Estimated Accrual Amount**
199501300 KEEN	00000333 (00040)	1995-13 NEZ PERCE TROUT PONDS	CLOSED 04/10/2004		
199706000 KEEN	00004790 ( )	1997-6-0 TERRESTRIAL EVALUATION OF THE CLEARWATER BASIN	CLOSED 04/14/2004		
199706000 KEEN	00006450 ( )	1997-6-1 CLEARWATER SUBBASIN ASSESSMENT	CLOSED 05/07/2004		
199706000 KEEN	00007474 ( )	1997-006-00 CLEARWATER FOCUS WATERSHED	CLOSED 02/25/2004		
200207400 KEEN	00011900 ( )	2002-74 CROOKED FORK CREEK TO COLT KILLED ANALYSIS AREA	ISSUED 11/13/2002		
200207300 WELCH	00018175 ( )	200207300 WALLOWA CULVERT INVENTORY	PENDING 05/21/2004		
200207200 KEEN	00011891 ( )	2002-72 RESTORE & PROTECT RED RIVER WATERSHED	ISSUED 11/12/2002		
200206800 BEATY	00013092 ( )	2002-068-00 EVALUATING STREAM HABITAT	ISSUED 04/22/2003		
198909802 LOFY	00004127 ( )	1989-098-02 SALMON SUPPLEMENTATION STUDIES IN IDAHO RIVERS	ISSUED 03/23/2001		
199800702	00004219		ISSUED		

KIRKMAN	( )	1998-7-2 M & E, GRANDE RONDE SUPPLEMENTATION	03/28/2001		
199800702 KIRKMAN	00004277 ( )	1998-007-02 GRANDE RONDE SUPPLEMENTATION - O&M	ISSUED 04/03/2001		
199801004 DOCHERTY	00004025 ( )	1998-010-04 M&E OF YEARLING SNAKE RIVER FALL CHINOOK	ISSUED 03/20/2001		
199801005 KIRKMAN	00004186 ( )	1998-010-07 CAPT JOHN RAPIDS FALL CHINOOK ACCLIMATION FACILITY	ISSUED 03/27/2001		
199801005 KIRKMAN	00004235 ( )	1998-10-5 PITTSBURGH LANDING FALL CHINOOK ACCLIMATION FACILITY	ISSUED 04/12/2001		
199801005 KIRKMAN	00004297 ( )	1998-010-05 BIG CANYON FALL CHINOOK ACCLIMATION FACILITY	ISSUED 04/02/2001		
199801006 KIRKMAN	00004523 ( )	1998-10-6 CAPTIVE BROODSTOCK ARTIFICIAL PROPAGATION	ISSUED 04/24/2001		
200205400 WELCH	00011067 ( )	2002-54 PROTECT & RESTORE ASOTIN CREEK WATERSHED	ISSUED 08/29/2002		
200106000 KIRKMAN	00007055 ( )	2001-60 SPRING/SUMMER CHINOOK & STEELHEAD OUTPLANTING,SNAKE RIVER	CLOSED 11/06/2003		
199607703 KEEN	00004505 ( )	199607703 PROTECT & RESTORE THE BEAR TO FISHING CREEK WATERSHEDS	ISSUED 09/01/2003		
200106200 DEHERRERA	00009437 ( )	2001-062-00 LOSTINE RIVER WATER RIGHTS	CLOSED 05/05/2004		
Project Number COTR	**Contract Number (Release)**	**Contract Title**	**Status and Date**	**Accrual Performance Period**	**Estimated Accrual Amount**
199607705 KEEN	00004936 ( )	1996-77-5 RESTORE MCCOMAS MEADOWS	ISSUED 05/22/2001		
199608000 DEHERRERA	00004024 ( )	1996-80-00 NE OREGON WILDLIFE PROJECT	ISSUED 03/20/2001		
198805301 KIRKMAN	00004034 ( )	1988-053-01 GRANDE RONDE/IMNAHA ENDEMIC SPRING CHINOOK SUPPL PROG	ISSUED 03/20/2001		
200200400 GISLASON	00012383 ( )	2002-04-00 SAFETY-NET ARTIFICIAL PROPAGATION PROGRAM	ISSUED 01/17/2003		
199700900 MORINAKA	00004046 ( )	1997-009-00 EVALUATE POTENTIAL MEANS OF REBUILDING STURGEON POP.	ISSUED 03/20/2001		
199701501 MCCLOUD	00004004 ( )	1997-015-01 IMNAHA RIVER SMOLT MONITORING	ISSUED 03/19/2001		
198805301 KIRKMAN	00004850 ( )	1988-53-1 GRANDE RONDE/IMNAHA STEELHEAD MASTER PLAN	ISSUED 05/11/2001		
199703000 DOCHERTY	00000333 (00031)	1997-30 LISTED STOCK CHINOOK ESCAPEMENT MONITORING	CLOSED 04/10/2004		
199703000 DOCHERTY	00004600 ( )	1997-030-00 LISTED STOCK CHINOOK ESCAPEMENT MONITORING	ISSUED 04/24/2001		
199703800 KIRKMAN	00003047 (00001)	1997-038-00 LISTED STOCK CHINOOK SALMON GRANTS PRESERVATION	CLOSED 04/08/2004		
199703800 KIRKMAN	00004000 ( )	1997-038-00 LISTED STOCK CHINOOK SALMON GAMETE PRESERVATION	ISSUED 03/19/2001		
200300500 LOFY	00015145 ( )	2003-005-00 HGMP PHASES II/III	ISSUED 09/05/2003		
199706000 KEEN	00004499 ( )	1997-060-00 NPT CLEARWATER FOCUS WATERSHED & IDAHO SOIL CON COM	ISSUED 05/07/2001		
199501600 MORINAKA	00000333 (00039)	1995-16 GENETIC INVENTORY & SURVEY OF WESTSLOPE CUTTHROAT TROUT	CLOSED 04/10/2004		
199706000 KEEN	00004747 ( )	1997-6-0 NEWSOME CREEK ECOSYSTEM ANALYSIS - WATERSHED SCALE	CLOSED 05/19/2004		

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

Signed

Date:

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

Environment, Fish and Wildlife

May 28, 2004

In reply refer to: KEWB-4

NEZ PERCE TRIBE (NEZ PERCE TRIBE)
CULTURAL RESOURCES PROGRAM
PO BOX 365
LAPWAI ID 83540

With the requirement for Federal agencies to close their books sooner after the end of the fiscal year and provide audited financial statements, BPA needs to conduct a simulated year-end closing on June 30, 2004. This simulated closing will allow our independent auditors, PriceWaterhouseCoopers, to have the time necessary to test the processes used by BPA for the closing and preparation of the financial statements. In order to ensure that all expenses and liabilities are accounted for in the period in which they are incurred, the Fish and Wildlife program, along with all other programs within BPA, are asking our contractors to provide us with an estimate of contract performance that will occur prior to June 30, 2004, but will not be billed until July 1, 2004 or later. In August you will be asked to provide a second estimate for costs that will be incurred but not billed before September 30, 2004. It is critical that you participate in both accrual exercises in order for BPA to meet the requirements of it's auditors.

To accurately capture Fish & Wildlife Program costs through the end of June 2004, 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:

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2. The invoice for the contract performance in question will not be received by BPA prior to the close of business on June 30, 2004. The work will be invoiced in the months following June 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 June 30th, or including expenses for work that will take place after June 30th.

Please include in your accrual estimate any indirect costs and any subcontractor costs that will be incurred but not billed before June 30, 2004. **The accrual estimate should be less than the contract balance and should not result in the spending cap being exceeded.** Please be as accurate as possible in making the accrual estimate. 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.

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. This year we've included a column that shows the status of the contract. If the contract status is closed, there may be a few instances where BPA has not received the final invoice and an accrual estimate is needed. In most cases, you can indicate $0 for the closed contract. **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 May 2004 and an invoice for June 2004, 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. **To help us match the actual invoice to the accrual estimate for invoices received after June 30th, please indicate on the invoice or transmittal letter, that portion of the invoice that relates to work performed on or before June 30th and label it "Cost for work prior to July 1, 2004".**

Please return the completed and signed form to BPA, ATTN: KEWB-4/Accrual Estimates, by June 18, 2004. 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. Running Balance Reports that show payment histories for each contract are available at the following location on the BPA website to assist you in calculating your accrual estimate:

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

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Once again, I recognize the burden that calculating these estimates places on your staff and would like to thank you in advance for cooperating with us in ensuring that the numbers reported for the Fish and Wildlife program are the best that they can be. If you have questions, please contact Tracy Hursh at (503) 230-4532.

Sincerely,

Scott R. Hampton
EF&W Business Operations Support

Contract Accruals for Work Performed but Not Billed Through June 30, 2004
For Fish and Wildlife Contracts with the Bonneville Power Administration

NEZ PERCE TRIBE (NEZ PERCE TRIBE)
CULTURAL RESOURCES PROGRAM
PO BOX 365
LAPWAI ID 83540
Phone: (208) 843-7328

Project Number COTR	Contract Number (Release)	Contract Title	Status and Date	Accrual Performance Period	Estimated Accrual Amount
0001503 BOSS	00000775 ( )	BURGDORF MEADOWS CULTURAL RESOURCE SURVEY	CLOSED 04/08/2004		

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

Signed

Date:

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

Environment, Fish and Wildlife

May 28, 2004

In reply refer to: KEWB-4

NEZ PERCE SOIL & WTR CONSV DIST (LEWISTON)
1630 23RD AVE
SUITE 5
LEWISTON ID 83501

With the requirement for Federal agencies to close their books sooner after the end of the fiscal year and provide audited financial statements, BPA needs to conduct a simulated year-end closing on June 30, 2004. This simulated closing will allow our independent auditors, PriceWaterhouseCoopers, to have the time necessary to test the processes used by BPA for the closing and preparation of the financial statements. In order to ensure that all expenses and liabilities are accounted for in the period in which they are incurred, the Fish and Wildlife program, along with all other programs within BPA, are asking our contractors to provide us with an estimate of contract performance that will occur prior to June 30, 2004, but will not be billed until July 1, 2004 or later. In August you will be asked to provide a second estimate for costs that will be incurred but not billed before September 30, 2004. It is critical that you participate in both accrual exercises in order for BPA to meet the requirements of it's auditors.

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Sincerely,

Scott R. Hampton
EF&W Business Operations Support

Contract Accruals for Work Performed but Not Billed Through June 30, 2004
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	Status and Date	Accrual Performance Period	Estimated Accrual Amount
200207000 KEEN	00011573 ( )	2002-070-00 LAPWAI CREEK ANADROMOUS FISH	ISSUED 10/09/2002		
199901500 KEEN	00005268 ( )	1999-015-00 RESTORE ANADROMOUS FISH HABITAT - NICHOLS CANYON	ISSUED 06/11/2001		

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Signed

Date:

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

Environment, Fish and Wildlife

May 28, 2004

In reply refer to: KEWB-4

NOEL DESIGN (VASHON ISLAND)
PO BOX 1346
VASHON ISLAND WA 98070
Attn: SANDRA NOEL

With the requirement for Federal agencies to close their books sooner after the end of the fiscal year and provide audited financial statements, BPA needs to conduct a simulated year-end closing on June 30, 2004. This simulated closing will allow our independent auditors, PriceWaterhouseCoopers, to have the time necessary to test the processes used by BPA for the closing and preparation of the financial statements. In order to ensure that all expenses and liabilities are accounted for in the period in which they are incurred, the Fish and Wildlife program, along with all other programs within BPA, are asking our contractors to provide us with an estimate of contract performance that will occur prior to June 30, 2004, but will not be billed until July 1, 2004 or later. In August you will be asked to provide a second estimate for costs that will be incurred but not billed before September 30, 2004. It is critical that you participate in both accrual exercises in order for BPA to meet the requirements of it's auditors.

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Sincerely,

Scott R. Hampton
EF&W Business Operations Support

Contract Accruals for Work Performed but Not Billed Through June 30, 2004
For Fish and Wildlife Contracts with the Bonneville Power Administration

NOEL DESIGN (VASHON ISLAND)
PO BOX 1346
VASHON ISLAND WA 98070
Attn: SANDRA NOEL

Phone: (206) 463-3860 FAX: (206) 463-5418

Project Number COTR	Contract Number (Release)	Contract Title	Status and Date	Accrual Performance Period	Estimated Accrual Amount
198811525 BYRNES	00009805 ( )	1988-115-25 INTERPRETIVE PANELS FOR CHE ELUM HATCHERY	CLOSED 07/08/2003		

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Signed

Date:

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

Environment, Fish and Wildlife

May 28, 2004

In reply refer to: KEWB-4

N CTRL WASH RES CONSV & DEV (CHELAN)
313 E WOODIN AVE
PO BOX 666
CHELAN WA 98816

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Sincerely,

Scott R. Hampton
EF&W Business Operations Support

Contract Accruals for Work Performed but Not Billed Through June 30, 2004
For Fish and Wildlife Contracts with the Bonneville Power Administration

N CTRL WASH RES CONSV & DEV (CHELAN)
313 E WOODIN AVE
PO BOX 666
CHELAN WA 98816
Phone: (509) 682-8284

Project Number COTR	Contract Number (Release)	Contract Title	Status and Date	Accrual Performance Period	Estimated Accrual Amount
199802900 HERMESTON	00006428 ( )	1998-029-00 GOAT CREEK IN-STREAM RESTORATION FOR SALMONID	CLOSED 04/09/2004		
199802900 HERMESTON	00000468 (00001)	1998-029-00 GOAT CREEK IN-STREAM RESTORATION FOR SALMONID	CLOSED 11/14/2003		

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

Signed

Date:

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

Environment, Fish and Wildlife

May 28, 2004

In reply refer to: KEWB-4

NORTHWEST FISHERIES SCIENCE CENTER (SEATTLE)
2725 MONTLAKE BLVD E
SEATTLE WA 98112-2097

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Scott R. Hampton
EF&W Business Operations Support

Contract Accruals for Work Performed but Not Billed Through June 30, 2004
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	Status and Date	Accrual Performance Period	Estimated Accrual Amount
200207500 RICCI	00010745 ( )	2002-075-00 TECHNICAL RECOVERY TEAM	CLOSED 10/24/2003		
200207500 FUREY	00011925 ( )	2002-075-00 TECHNICAL RECOVERY TEAM (TRT)	ISSUED 11/08/2002		
200301000 ZELINSKY	00014108 ( )	2003-010-00 HISTORIC HABITAT&FOOD WEB LINKAGES OF JUVENILE SALMON	ISSUED 06/25/2003		

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Signed

Date:

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

Environment, Fish and Wildlife

May 28, 2004

In reply refer to: KEWB-4

NORTON-ARNOLD & COMPANY (SEATTLE)
1932 FIRST AVENUE
SUITE 510
SEATTLE WA 98101
Attn: KATE BORIS-BROWN

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EF&W Business Operations Support

Contract Accruals for Work Performed but Not Billed Through June 30, 2004
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	Status and Date	Accrual Performance Period	Estimated Accrual Amount
200100100 MOORE	00008058 (00002)	2001-001-00 FIVE-YEAR PLAN COMMENT RESPONSE STRATEGY	CLOSED 03/25/2004		
200100100 MOORE	00008058 (00003)	2001-001-00 FACILITATOR FOR PROGRAM STATUS REVIEW	CLOSED 10/22/2003		

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Date:

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

Environment, Fish and Wildlife

May 28, 2004

In reply refer to: KEWB-4

OCEAN MARINE INDUSTRIES INC (CHESAPEAKE (SERVICE VENDOR))
206 RESEARCH DR #101
CHESAPEAKE VA 23320

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EF&W Business Operations Support

Contract Accruals for Work Performed but Not Billed Through June 30, 2004
For Fish and Wildlife Contracts with the Bonneville Power Administration

OCEAN MARINE INDUSTRIES INC (CHESAPEAKE (SERVICE VENDOR))
206 RESEARCH DR #101
CHESAPEAKE VA 23320

Project Number COTR	Contract Number (Release)	Contract Title	Status and Date	Accrual Performance Period	Estimated Accrual Amount
199703000 DOCHERTY	00015404 ( )	PI 1997-030-00 CHINOOK SALMON ADULT ABUNDANCE MONITORING	CLOSED 02/26/2004		

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Signed

Date:

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

Environment, Fish and Wildlife

May 28, 2004

In reply refer to: KEWB-4

OREGON WATER TRUST (PORTLAND)
522 SW FIFTH AVENUE #825
PORTLAND OR 97204

With the requirement for Federal agencies to close their books sooner after the end of the fiscal year and provide audited financial statements, BPA needs to conduct a simulated year-end closing on June 30, 2004. This simulated closing will allow our independent auditors, PriceWaterhouseCoopers, to have the time necessary to test the processes used by BPA for the closing and preparation of the financial statements. In order to ensure that all expenses and liabilities are accounted for in the period in which they are incurred, the Fish and Wildlife program, along with all other programs within BPA, are asking our contractors to provide us with an estimate of contract performance that will occur prior to June 30, 2004, but will not be billed until July 1, 2004 or later. In August you will be asked to provide a second estimate for costs that will be incurred but not billed before September 30, 2004. It is critical that you participate in both accrual exercises in order for BPA to meet the requirements of it's auditors.

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EF&W Business Operations Support

Contract Accruals for Work Performed but Not Billed Through June 30, 2004
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	Status and Date	Accrual Performance Period	Estimated Accrual Amount
200102300 BAUGHER	00010616 ( )	2001-023-00 15 MILE CREEK SUBBASIN WATER RIGHTS AQUISITION	CLOSED 01/26/2004		
199900800 BAUGHER	00005134 ( )	1999-008-00 Columbia Plateau Water Acquisition	CLOSED 12/04/2003		

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Date:

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

Environment, Fish and Wildlife

May 28, 2004

In reply refer to: KEWB-4

OREGON DEPT OF FISH & WILDLIFE (PORTLAND)
3406 CHERRY DRIVE NE
SALEM OR 97303

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Sincerely,

Scott R. Hampton
EF&W Business Operations Support

Contract Accruals for Work Performed but Not Billed Through June 30, 2004
For Fish and Wildlife Contracts with the Bonneville Power Administration

OREGON DEPT OF FISH & WILDLIFE (PORTLAND)
3406 CHERRY DRIVE NE
SALEM OR 97303
Phone: (503) 229-5449

Project Number COTR	Contract Number (Release)	Contract Title	Status and Date	Accrual Performance Period	Estimated Accrual Amount
200102000 BAUGHER	00005205 ( )	2001-020-00 FIFTEEN MILE CREEK RIPARIAN FENCING/STREAM SURVEY	ISSUED 06/15/2001		
200205500 DEHERRERA	00011965 ( )	2002-055-00 OREGON PLAN FISH SCREENING & PASSAGE	CLOSED 04/19/2004		
198201302 YERXA	00004345 ( )	1982-013-02 CODED WIRE TAG - ODFW	ISSUED 04/04/2001		
199405300 MORINAKA	00004093 ( )	1994-053-00 BULL TROUT POPULATION & HABITAT SURVERYS	CLOSED 11/08/2003		
199107800 WILCOX	00004888 ( )	1991-078-00 BURLINGTON BOTTOM'S MANAGEMENT PLAN, PHASE II	ISSUED 05/14/2001		
199405400 MORINAKA	00004101 ( )	1994-054-00 BULL TROUT LIFE HISTORY, GENETIC, HABITAT	ISSUED 03/22/2001		
199304000 BAUGHER	00005261 ( )	1993-040-00, FIFTEENMILE CREEK HABITAT RESTORATION PROJECT	ISSUED 07/10/2001		
199306600 SWAN	00005122 ( )	1993-066-00 1996 NE OREGON PUMPING SCREENING	ISSUED 06/15/2001		
200002100 DEHERRERA	00004656 ( )	1999-056-00 LADD MARSH	ISSUED 03/11/2003		
199306000 ZELINSKY	00004121 ( )	1993-060-00 COLUMBIA RIVER TERMINAL FISHERIES	ISSUED 03/23/2001		
199801600 BAUGHER	00000498 (00001)	199801600 ESCAPE/PROD OF SPRING CHINOOK IN JOHN DAY BASIN	CLOSED 04/08/2004		
199000500 MCCLOUD	00004122 ( )	1990-005-00 UMATILLA HATCHERY MONITORING & EVALUATION	ISSUED 03/23/2001		
199206800 WELCH	00014862 ( )	1992-068-00 WILLIAMETTE BASIN MITIGATION PROGRAM	ISSUED 08/13/2003		
198903500 MCCLOUD	00004120 ( )	1989-035-00 UMATILLA HATCHERY O&M	ISSUED 03/23/2001		
199304001 MORSE	00008008 ( )	1993-040-01 15-MILE CREEK STEELHEAD SMOLT PRODUCTION	ISSUED 01/03/2002		
199801001 BAESLER	00004023 ( )	1998-010-01 GRANDE RONDE BASIN SPRING CHINOOK SALMON CAPTIVE	ISSUED 03/20/2001		
199206800 WILCOX	00005885 ( )	1992-068-00 WILLAMETTE BASIN MITIGATION PROGRAM	CLOSED 04/09/2004		
199705900 DEHERRERA	00003998 ( )	1997-059-03 OREGON WILDLIFE PLANNING COORDINATOR	CLOSED 04/08/2004		
199801600 BEATY	00005840 ( )	1998-016-00 ESCAPEMENT/PRODUCTIVITY OF SPRING CHINOOK	ISSUED 07/20/2001		
Project Number COTR	**Contract Number (Release)**	**Contract Title**	**Status and Date**	**Accrual Performance Period**	**Estimated Accrual Amount**
199202604 BAESLER	00004119 ( )	1992-026-04 GRANDE RONDE CHINOOK SALMON EARLY LIFE	ISSUED 03/23/2001		
199801600 BEATY	00015113 ( )	1998-016-00 IMPLEMENT EMAP IN THE JOHN DAY SUBBASIN	ISSUED 09/03/2003		
198605000 MORINAKA	00004005 ( )	1986-050-00 WHITE STURGEON IN THE COLUMBIA	ISSUED 03/19/2001		
198710002 MCCLOUD	00005101 ( )	1987-100-02 UMATILLA RIVER BASIN FISH HABITAT IMPROVEMENT	ISSUED 06/15/2001		
199800704 KIRKMAN	00004033 ( )	1998-007-04 GRANDE RONDE SUPPLEMENTAL PROGRAM	ISSUED 06/13/2001		
198805304 LOFY	00004001 ( )	1988-053-04 HOOD RIVER PRODUCTION PROGRAM	ISSUED 03/19/2001		
199404200 SWAN	00005896 ( )	1994-042-00 TROUT CREEK HABITAT RESTORATION	ISSUED 07/24/2001		
198805305 KIRKMAN	00004293 ( )	1988-053-05 NE OREGON OUTPLANTING FACILITIES MASTER PLAN - ODFW	ISSUED 04/02/2001		
198402500 DEHERRERA	00004338 ( )	1984-025-00 JOSEPH CREEK, GRANDE RONDE RIVER, OREGON	ISSUED 04/05/2001		
199600800 GEISELMAN	00000295 (00001)	1996-008-00 PATH	CLOSED 04/08/2004		
200300500	00017640	PI 2003-005-00 HGMP PHASES II/III - ODFW	PENDING		

LOFY	( )		04/13/2004		
198805308 LOFY	00004933 ( )	1988-053-08 HOOD RIVER POWERDALE/OAK SPRINGS O&M	ISSUED 05/30/2001		
199604000 HERMESTON	00003881 ( )	1996-040-00 MID-COLUMBIA COHO RESTORATION	ISSUED 03/24/2003		
199900301 DOCHERTY	00004028 ( )	1999-003-01 EVALUATION SPAWNING OF FALL CHINOOK & CHUM SALMON	ISSUED 03/20/2001		
200100700 SKIDMORE	00004786 ( )	2001-007-00 EVALUATE LIVE CAPTURE SELECTIVE HARVESTING METHODS	ISSUED 05/17/2001		
198402100 BAUGHER	00005632 ( )	1984-021-00 MAINSTEM, MIDDLE FORK, JOHN DAY RIVERS, OREGON	ISSUED 08/23/2001		
199604000 HERMESTON	00013349 ( )	1996-040-00 MID-COLUMBIA COHO RESTORATION	ISSUED 05/21/2004		
198816000 MORINAKA	00000147 (00002)	198816000 BIOENGINEERING EVAL OF RETROFITTED 02 SUPP	CLOSED 04/09/2004		
198902401 MCCLOUD	00004340 ( )	1989-024-01 EVALUATION UMATILLA RIVER BASIN ENHANCEMENT	ISSUED 04/04/2001		

I certify that the above services were performed on or before June 30, 2004 and that an invoice will not be submitted to BPA for payment by June 30, 2004.

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

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

Signed

Date:

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

Environment, Fish and Wildlife

May 28, 2004

In reply refer to: KEWB-4

OREGON STATE UNIVERSITY (OR OSU)
PO BOX 1086
CORVALLIS OR 97330

With the requirement for Federal agencies to close their books sooner after the end of the fiscal year and provide audited financial statements, BPA needs to conduct a simulated year-end closing on June 30, 2004. This simulated closing will allow our independent auditors, PriceWaterhouseCoopers, to have the time necessary to test the processes used by BPA for the closing and preparation of the financial statements. In order to ensure that all expenses and liabilities are accounted for in the period in which they are incurred, the Fish and Wildlife program, along with all other programs within BPA, are asking our contractors to provide us with an estimate of contract performance that will occur prior to June 30, 2004, but will not be billed until July 1, 2004 or later. In August you will be asked to provide a second estimate for costs that will be incurred but not billed before September 30, 2004. It is critical that you participate in both accrual exercises in order for BPA to meet the requirements of it's auditors.

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Sincerely,

Scott R. Hampton
EF&W Business Operations Support

Contract Accruals for Work Performed but Not Billed Through June 30, 2004
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	Status and Date	Accrual Performance Period	Estimated Accrual Amount
199702400 WELCH	00004275 ( )	1997-024-00 AVIAN PREDATION ON JUVINILE SALMONIDS	ISSUED 04/02/2001		
200305400 NOICE	00015883 ( )	PI 200305400 REPRO OF STEELHEAD IN HOOD RIV	ISSUED 11/19/2003		

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

Signed

Date:

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

Environment, Fish and Wildlife

May 28, 2004

In reply refer to: KEWB-4

OREGON STATE UNIVERSITY (CONTRACT ADMINISTRATION)
306 KERR ADMIN BLDG
CORVALLIS OR 97331

With the requirement for Federal agencies to close their books sooner after the end of the fiscal year and provide audited financial statements, BPA needs to conduct a simulated year-end closing on June 30, 2004. This simulated closing will allow our independent auditors, PriceWaterhouseCoopers, to have the time necessary to test the processes used by BPA for the closing and preparation of the financial statements. In order to ensure that all expenses and liabilities are accounted for in the period in which they are incurred, the Fish and Wildlife program, along with all other programs within BPA, are asking our contractors to provide us with an estimate of contract performance that will occur prior to June 30, 2004, but will not be billed until July 1, 2004 or later. In August you will be asked to provide a second estimate for costs that will be incurred but not billed before September 30, 2004. It is critical that you participate in both accrual exercises in order for BPA to meet the requirements of it's auditors.

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Sincerely,

Scott R. Hampton
EF&W Business Operations Support

Contract Accruals for Work Performed but Not Billed Through June 30, 2004
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	Status and Date	Accrual Performance Period	Estimated Accrual Amount
199702400 WELCH	00012825 ( )	1997-024-00 AVIAN PREDATION ON JUVENILE SALMONIDS	ISSUED 02/12/2003		
198805312 LOFY	00009245 ( )	1988-053-12 HOOD RIVER STEELHEAD GENETICS STUDY	ISSUED 04/17/2002		
200304800 PANSKY	00009763 ( )	OREGON NATURAL HERITAGE PROGRAM FOR FY 2002	CLOSED 08/08/2003		

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Signed

Date:

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

Environment, Fish and Wildlife

May 28, 2004

In reply refer to: KEWB-4

OXARC INC (SPOKANE)
PO BOX 2605
SPOKANE WA 99220

With the requirement for Federal agencies to close their books sooner after the end of the fiscal year and provide audited financial statements, BPA needs to conduct a simulated year-end closing on June 30, 2004. This simulated closing will allow our independent auditors, PriceWaterhouseCoopers, to have the time necessary to test the processes used by BPA for the closing and preparation of the financial statements. In order to ensure that all expenses and liabilities are accounted for in the period in which they are incurred, the Fish and Wildlife program, along with all other programs within BPA, are asking our contractors to provide us with an estimate of contract performance that will occur prior to June 30, 2004, but will not be billed until July 1, 2004 or later. In August you will be asked to provide a second estimate for costs that will be incurred but not billed before September 30, 2004. It is critical that you participate in both accrual exercises in order for BPA to meet the requirements of it's auditors.

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Scott R. Hampton
EF&W Business Operations Support

Contract Accruals for Work Performed but Not Billed Through June 30, 2004
For Fish and Wildlife Contracts with the Bonneville Power Administration

OXARC INC (SPOKANE)
PO BOX 2605
SPOKANE WA 99220
Phone: (509) 535-7794

Project Number COTR	Contract Number (Release)	Contract Title	Status and Date	Accrual Performance Period	Estimated Accrual Amount
198343500 MARCOTTE	00006765 ( )	1983-435-00 FACILITY RENTAL FEE FOR A 6000 GALLON TANK	CLOSED 07/08/2003		

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Signed

Date:

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

Environment, Fish and Wildlife

May 28, 2004

In reply refer to: KEWB-4

PACIFIC BIODIVERSITY INSTITUTE (WINTHROP)
PO BOX 298
WINTHROP WA 98862

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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 June 30th, or including expenses for work that will take place after June 30th.

Please include in your accrual estimate any indirect costs and any subcontractor costs that will be incurred but not billed before June 30, 2004. **The accrual estimate should be less than the contract balance and should not result in the spending cap being exceeded.** Please be as accurate as possible in making the accrual estimate. 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.

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. This year we've included a column that shows the status of the contract. If the contract status is closed, there may be a few instances where BPA has not received the final invoice and an accrual estimate is needed. In most cases, you can indicate $0 for the closed contract. **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 May 2004 and an invoice for June 2004, 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. **To help us match the actual invoice to the accrual estimate for invoices received after June 30th, please indicate on the invoice or transmittal letter, that portion of the invoice that relates to work performed on or before June 30th and label it "Cost for work prior to July 1, 2004".**

Please return the completed and signed form to BPA, ATTN: KEWB-4/Accrual Estimates, by June 18, 2004. 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. Running Balance Reports that show payment histories for each contract are available at the following location on the BPA website to assist you in calculating your accrual estimate:

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

Prior to the actual closing at September 30, 2004, we will be asking you once again to prepare accrual estimates. BPA realizes that preparing the accrual estimates twice this year is time consuming for our contractors, however at this point in time, you are the best source of information for these estimates. As mentioned in a previous letter to contractors, dated May 6, 2004, we will be phasing in a requirement for monthly spending plans beginning October 1, 2004. We are hoping that these monthly spending plans will be accurate enough that at the end of FY2005, we can use these plans to calculate the year-end accruals, thus eliminating the need to ask our contractors for this information. We may ask our contractors to review the estimates that we make for the first couple of years to help us ensure that our methodology is producing an accurate estimate.

Once again, I recognize the burden that calculating these estimates places on your staff and would like to thank you in advance for cooperating with us in ensuring that the numbers reported for the Fish and Wildlife program are the best that they can be. If you have questions, please contact Tracy Hursh at (503) 230-4532.

Sincerely,

Scott R. Hampton
EF&W Business Operations Support

Contract Accruals for Work Performed but Not Billed Through June 30, 2004
For Fish and Wildlife Contracts with the Bonneville Power Administration

PACIFIC BIODIVERSITY INSTITUTE (WINTHROP)
PO BOX 298
WINTHROP WA 98862

Project Number COTR	Contract Number (Release)	Contract Title	Status and Date	Accrual Performance Period	Estimated Accrual Amount
200301700 BEATY	00016175 (00001)	2003-017-00 INTEGRATED STATUS & EFFECTIVENESS MONITORING	ISSUED 02/02/2004		

I certify that the above services were performed on or before June 30, 2004 and that an invoice will not be submitted to BPA for payment by June 30, 2004.

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 prior to July 1, 2004.
2. The invoice will not be received by BPA by close of business on June 30, 2004.

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.

Signed

Date:

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

Environment, Fish and Wildlife

May 28, 2004

In reply refer to: KEWB-4

PACIFIC STATES MARINE FISHERIES COMMISSION (PORTLAND)
205 SE SPOKANE ST
SUITE 100
PORTLAND OR 97202-6413

With the requirement for Federal agencies to close their books sooner after the end of the fiscal year and provide audited financial statements, BPA needs to conduct a simulated year-end closing on June 30, 2004. This simulated closing will allow our independent auditors, PriceWaterhouseCoopers, to have the time necessary to test the processes used by BPA for the closing and preparation of the financial statements. In order to ensure that all expenses and liabilities are accounted for in the period in which they are incurred, the Fish and Wildlife program, along with all other programs within BPA, are asking our contractors to provide us with an estimate of contract performance that will occur prior to June 30, 2004, but will not be billed until July 1, 2004 or later. In August you will be asked to provide a second estimate for costs that will be incurred but not billed before September 30, 2004. It is critical that you participate in both accrual exercises in order for BPA to meet the requirements of it's auditors.

To accurately capture Fish & Wildlife Program costs through the end of June 2004, 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:

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Sincerely,

Scott R. Hampton
EF&W Business Operations Support

Contract Accruals for Work Performed but Not Billed Through June 30, 2004
For Fish and Wildlife Contracts with the Bonneville Power Administration

PACIFIC STATES MARINE FISHERIES COMMISSION (PORTLAND)
205 SE SPOKANE ST
SUITE 100
PORTLAND OR 97202-6413
Phone: (503) 650-5400

Project Number COTR	Contract Number (Release)	Contract Title	Status and Date	Accrual Performance Period	Estimated Accrual Amount
199900301 DOCHERTY	00007583 ( )	1999-003-01 EVALUATE SPAWNING OF FALL CHINOOK & CHUM SALMON	ISSUED 02/06/2003		
199403300 NOICE	00004288 ( )	1994-033-00 FISH PASSAGE CENTER	ISSUED 04/02/2001		
198201301 YERXA	00006500 ( )	1982-013-01 CODED WIRE TAG	ISSUED 08/30/2001		
198712700 MCCLOUD	00003992 ( )	1987-127-00 SMOLT MONITORING PROGRAM - NON-FEDERAL	ISSUED 03/30/2001		
199007700 SKIDMORE	00004477 ( )	1990-077-00 DEVELOPMENT OF A SYSTEM-WIDE PREDATOR CONTROL	ISSUED 04/20/2001		
199008000 FODREA	00004007 ( )	1990-080-00 PTAGIS	ISSUED 03/19/2001		
200301300 WILCOX	00016458 ( )	PI 200301300 PL GRAYS RIVER WATERSED ASSESS	ISSUED 02/24/2004		
199008001 SWAN	00004123 ( )	1990-080-01 PIT TAG PURCHASES	ISSUED 03/23/2001		
199602000 NOICE	00004125 ( )	1996-020-00 COMPARATIVE SURVIVAL STUDY	ISSUED 03/23/2001		
200100300 FODREA	00012208 ( )	2001-003-00 ADULT PIT INTERROGATION SYSTEM INSTALLATION	CLOSED 02/06/2004		
200105300 ZELINSKY	00007373 ( )	2001-053-00 RE-INTRO OF LOWER COLUMBIA R. CHUM SALMON INTO DUNCA	ISSUED 11/01/2001		
198810804 LINSON	00000293 (00001)	198810804 STREAMNET	CLOSED 04/09/2004		
198810804 PICCININNI	00004053 ( )	1988-108-04 STREAMNET	ISSUED 03/20/2001		

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Signed

Date:

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

Environment, Fish and Wildlife

May 28, 2004

In reply refer to: KEWB-4

PACIFIC NORTHWEST ELECTRIC POWER & (PORTLAND)
851 SW 6TH AVE
SUITE 1100
PORTLAND OR 97204-1348

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EF&W Business Operations Support

Contract Accruals for Work Performed but Not Billed Through June 30, 2004
For Fish and Wildlife Contracts with the Bonneville Power Administration

PACIFIC NORTHWEST ELECTRIC POWER & (PORTLAND)
851 SW 6TH AVE
SUITE 1100
PORTLAND OR 97204-1348
Phone: (503) 222-5161

Project Number COTR	Contract Number (Release)	Contract Title	Status and Date	Accrual Performance Period	Estimated Accrual Amount
200205100 MORELAND	00010253 (00038)	2002-051-00 GRANDE RONDE MODEL WATERSHED FOUNDATION (SSWW24)	ISSUED 04/18/2003		
200205100 MORELAND	00010253 (00025)	2002-051-00 WDFW OKANOGAN SUBBASIN LEVEL	ISSUED 03/17/2003		
200205100 MORELAND	00010253 (00026)	2002-051-00 WDFW UPPER MIDDLE MAINSTEAM SUBBASIN LEVEL (SBWW16)	ISSUED 03/17/2003		
200205100 MORELAND	00010253 (00027)	2002-051-00 WDFW METHOW SUBBASIN LEVEL (SBWW36)	ISSUED 03/17/2003		
200205100 MORELAND	00010253 (00028)	2002-051-00 DOUGLAS COUNTY SUBBASIN LEVEL (SAWW16)	ISSUED 03/20/2003		
200205100 MORELAND	00010253 (00029)	2002-051-00 WDFW-UMM SUBBASIN LEVEL (SAWW21)	ISSUED 03/20/2003		
200205100 MORELAND	00010253 (00037)	2002-051-00 YAKIMA COUNTY SURFACE WATER MANAGEMENT (SBWW62)	ISSUED 04/15/2003		
200205100 MORELAND	00010253 (00030)	2002-051-00 YAKAMA NATION SUBBASIN LEVEL (SAWW59)	ISSUED 03/21/2003		
200205100 MORELAND	00010253 (00031)	2002-051-00 CHELAN COUNTY CHELAN SUBBASIN LEVEL (SAWW32)	ISSUED 03/21/2003		
200205100 MORELAND	00010253 (00032)	2002-051-00 SHOSHONE BANNOCK TRIBE - SALMONSUBBASIN (SAII43)	ISSUED 04/28/2003		
200205100 MORELAND	00010253 (00033)	2002-051-00 NEZ PERCE TRIBE - SALMON SUBBASIN (SBII43)	ISSUED 04/03/2003		
200205100 MORELAND	00010253 (00036)	2002-051-00 YAKAMA NATION FISHERIES YAKAMA SUBBASIN (SAWW62)	ISSUED 04/15/2003		
200205100 MORELAND	00010253 (00035)	2002-051-00 CHELAN COUNTY WENATCHEE SUBBASIN (SBWW59)	ISSUED 04/04/2003		
200205100 BRADY	00010253 (00034)	2002-051-00 WDFW YAKIMA SUBBASIN (SCWW62)	ISSUED 05/15/2003		
200007300 THOMS	00006280 ( )	2000-073-00 SUBBASIN ASSESSMENTS	CLOSED 05/19/2004		
200107000 GEISELMAN	00007263 ( )	2001-70 ECOSYSTEM DIAGNOSIS & TREATMENT MODEL EVALUATION	ISSUED 10/29/2001		
200107400 PICCININNI	00006861 ( )	2001-74 NPPC REGIONAL DATA NEEDS	CLOSED 07/24/2003		
200204700 LOFY	00009770 ( )	2002-47 ARTIFICIAL PRODUCTION REVIEW EVALUATION (APRE)	ISSUED 06/05/2002		
200205100 MORELAND	00010253 (00001)	2002-051-00 FLATHEAD RIVER SUBBASIN PLAN	ISSUED 08/16/2002		
Project Number COTR	**Contract Number (Release)**	**Contract Title**	**Status and Date**	**Accrual Performance Period**	**Estimated Accrual Amount**
200205100 MORELAND	00010253 (00002)	2002-051-00 MONTANA FISH, WILDLIFE, AND PARKS - KOOTENAI RIVER	ISSUED 08/29/2002		
200205100 MORELAND	00010253 (00003)	2002-051-00 KOOTENAI TRIBE OF IDAHO - KOOTENAI RIV SUBBASIN	ISSUED 08/30/2002		
200205100 MORELAND	00010253 (00004)	2002-051-00 LCFRB - LOWER COLUMBIA SUBBASIN PLANNING	ISSUED 11/21/2002		
200205100 MORELAND	00010253 (00005)	2002-051-00 DRC - DESCHUTES RIVER SUBBASIN PLAN	ISSUED 12/02/2002		
200205100 MORELAND	00010253 (00006)	2002-051-00 HRSWCD - HOOD RIVER SUBBASIN PLANNING	ISSUED 01/08/2003		
200205100 MORELAND	00010253 (00007)	2002-051-00 NEZ PERCE SUBBASIN LEVEL	ISSUED 02/13/2003		
200205100 MORELAND	00010253 (00008)	2002-051-00 WALLA WALLA WA SUBBASIN LEVEL	ISSUED 02/18/2003		
200205100 MORELAND	00010253 (00009)	2002-051-00 LOWER COLUMBIA RIVER ESTUARY PARTNERSHIP SUBBASIN	ISSUED 03/27/2003		
200205100 MORELAND	00010253 (00010)	2002-051-00 CONFEDERATED TRIBES OF THE UMATILLA SUBBASIN LEVEL	ISSUED 02/19/2003		
200205100	00010253		ISSUED		

MORELAND	(00011)	2002-051-00 NEZ PERCE TRIBE SUBBASIN LEVEL (SSII09)	02/20/2003		
200205100 MORELAND	00010253 (00012)	2002-051-00 COLUMBIA CONSERVATION DISTRICT SUBBASIN LEVEL	ISSUED 03/06/2003		
200205100 MORELAND	00010253 (00013)	2002-051-00 WALLA WALLA BASIN WATERSHED SUBBASIN PLANNING LEVEL	ISSUED 02/20/2003		
200205100 MORELAND	00010253 (00014)	2002-051-00 ASOTIN COUNTY CONSERVATION DIST SUBBASIN LEVEL	ISSUED 03/05/2003		
200205100 MORELAND	00010253 (00015)	2002-051-00 POMEROY CONSERVATION DISTRICT SUBBASIN LEVEL	ISSUED 03/05/2003		
200205100 MORELAND	00010253 (00016)	2002-051-00 FERRY CONSERVATION DISTRICT - SUBBASIN LEVEL	ISSUED 03/06/2003		
200205100 MORELAND	00010253 (00017)	2002-051-00 GEI CONSULTANTS, INC - SUBBASIN LEVEL	ISSUED 03/10/2003		
200205100 MORELAND	00010253 (00018)	2002-051-00 NEZ PERCE SUBBASIN LEVEL (SSII47)	ISSUED 03/10/2003		
200205100 MORELAND	00010253 (00019)	2002-051-00 WDFW SUBBASIN LEVEL (SBWW32)	ISSUED 03/05/2003		
200205100 MORELAND	00010253 (00020)	2002-051-00 COLVILLE CONFEDERATED TRIBES SUBBASIN LEVEL (SBWW37)	ISSUED 03/10/2003		
200205100 MORELAND	00010253 (00021)	2002-051-00 OKANOGAN COUNTY SUBBASIN LEVEL (SAWW37)	ISSUED 03/10/2003		
Project Number COTR	**Contract Number (Release)**	**Contract Title**	**Status and Date**	**Accrual Performance Period**	**Estimated Accrual Amount**
200205100 MORELAND	00010253 (00022)	2002-051-00 WDFW WENATCHEE SUBBASIN LEVEL (SCWW59)	ISSUED 03/11/2003		
200205100 MORELAND	00010253 (00023)	2002-051-00 CHELAN COUNTY - ENTIAT - SUBBASIN LEVEL (SAWW21)	ISSUED 03/11/2003		
200205100 MORELAND	00010253 (00024)	2002-051-00 YAKAMA NATION/OKANOGAN - SUBBASIN LEVEL	ISSUED 03/11/2003		
200205100 MORELAND	00010255 (00012)	2002-051-00 NEZ PERCE TRIBE - ST/PROV/TRIBAL LEVEL (PTWW06)	ISSUED 03/17/2003		
200205100 MORELAND	00010255 (00013)	2002-051-00 WDFW-SUBBASIN PLANNING (PTWW08)	ISSUED 05/27/2003		
200205100 MORELAND	00010255 (00014)	2002-051-00 US FOREST SERVICE-STATE/PROVINCE/TRIBAL (PTWW09)	ISSUED 03/24/2003		
200205100 MORELAND	00010255 (00015)	2002-051-00 N CENTRAL WA RESORCES CONSEV & DEV COUNCIL (PTWW10)	ISSUED 03/24/2003		
200205100 MORELAND	00010255 (00017)	2002-051-00 NATURE CONSERVANCY IDAHO PROGRAM	ISSUED 04/03/2003		
200205100 MORELAND	00010255 (00018)	2002-051-00 IDAHO DEPT OF FISH & GAME SALMON SUBBASIN (PTII05)	ISSUED 04/01/2003		
200205100 BRADY	00010255 (00019)	2002-051-00 COGAN OWENS COGAN SUBBASIN LEVEL 2 (PTOO02)	CLOSED 05/30/2003		
200205100 MORELAND	00010255 (00020)	2002-051-00 ALISON SQUIER - SUBBASIN PLANNING LEVEL 2 (PCWW02X)	ISSUED 07/07/2003		
200205100 MORELAND	00010255 (00021)	2002-051-00 IDFG SUBBASIN PLANNING LEVEL 2 (SBII46)	ISSUED 05/27/2003		
200205100 MORELAND	00010255 (00022)	2002-051-00 IDFG, MID SNAKE - LEVEL 2 (SBII05)	ISSUED 06/06/2003		
200205100 MORELAND	00010255 (00023)	2002-051-00 COGAN OWENS COGAN - OR. SUB. PLAN PRJ MGMT (PCOO01Y)	ISSUED 07/23/2003		
200205100 MORELAND	00010255 (00024)	2002-051-00 WASHINGTON LEVEL 2 - TONY GROVER (PCWW01Y)	ISSUED 07/25/2003		
200205100 MORELAND	00010255 (00025)	2002-051-00 MSU - DEV M&E PROTOCAL FOR RES SALMONIDS (PTMM11)	ISSUED 07/14/2003		
200205100 MORELAND	00010255 (00026)	2002-051-00 TRAVEL EXPENSES FOR IDAHO (PCII04)	ISSUED 09/08/2003		
200205100 MORELAND	00010255 (00027)	2002-051-00 TOM DAYLEY	ISSUED 09/30/2003		
200205100 BRADY	00010255 (00028)	PI 2002-051-00 PL SUBBASIN PLANNING-LEVEL 2-TONY GROVER	ISSUED 05/24/2004		
200205100 BRADY	00010255 (00029)	PI 2002-051-00 PL SUBBASIN PLANNING-LEVEL 2-DAYLEY	ISSUED 05/24/2004		
Project Number COTR	**Contract Number (Release)**	**Contract Title**	**Status and Date**	**Accrual Performance Period**	**Estimated Accrual Amount**
200205100 BRADY	00010255 (00030)	PI 2002-051-00 PL SUBBASIN PLANNING-LEVEL 2-SQUIER	ISSUED 05/24/2004		
200205100 BRADY	00010255 (00031)	PI 2002-051-00 PL SUBBASIN PLANNING-LEVEL 2-COGAN	ISSUED 05/24/2004		
200205100	00010255	PI 2002-051-00 PL SUBBASIN PLANNING-LEVEL 2-OFFICE SPECIES	ISSUED		

BRADY	(00032)		05/24/2004		
200205100 MORELAND	00010256 (00001)	2002-051-00 DREW O. PARKIN	ISSUED 08/29/2002		
200205100 MORELAND	00010256 (00002)	2002-051-00 MOBRAND BIOMETRICS, INC. - EDT	ISSUED 09/06/2002		
199702300 BRADY	00004621 ( )	1997-023-00 INDEPENDENT SCIENTIFIC REVIEW PANEL	ISSUED 04/25/2001		
200205100 MORELAND	00010256 (00003)	2002-051-00 USDA, FS - TASKS 2.7.1, .2, & .3 - REGIONAL LEVEL	ISSUED 11/25/2002		
200205100 MORELAND	00010256 (00004)	2002-051-00 NW HABITAT INST. - TECH SUPPORT TO SUB PLAN TEAMS	ISSUED 11/26/2002		
200205100 MORELAND	00010256 (00005)	2002-051-00 OREGON NATURAL HERITAGE INFORMATION CENTER (RTRR05)	ISSUED 04/01/2003		
200205100 MORELAND	00010256 (00006)	2002-051-00 CRITFC - STREAM NET - LEVEL 3 (RTRR06)	ISSUED 06/06/2003		
200205100 MORELAND	00010256 (00007)	2002-051-00 NPCC (RCRR07-REG LVL COORD WK TSKS 1.2,1.6,1.7 & 1.9)	ISSUED 07/25/2003		
200205100 BRADY	00010256 (00008)	2002-051-00 SUBBASIN PLANNING-LEVEL 3-TETRA TECH	ISSUED 04/05/2004		
200300500 LOFY	00012689 ( )	2003-005-00 HATCHERY AND GENETICS MGMT PLANS	ISSUED 03/14/2003		
200205100 MORELAND	00010253 (00039)	2002-051-00 OKANOGAN COUNTY SUBBASIN LEVEL (SAWW36)	ISSUED 04/25/2003		
200205100 MORELAND	00010253 (00040)	2002-051-00 BAKER COUNTY ASSN. OF CONSERVATION DIST. (SS0007)	ISSUED 05/07/2003		
200205100 MORELAND	00010253 (00041)	2002-051-00 FIFTEEN MILE COORDINATING GROUP (SS0022)	ISSUED 05/07/2003		
200205100 MORELAND	00010253 (00042)	2002-051-00 WILLAMETTE RESTORATION INITIATIVE (SSOO60)	ISSUED 05/16/2003		
200205100 MORELAND	00010253 (00043)	2002-051-00 SHOSHONE BANNOCK TRIBE SUBBASIN PLANNING (SAII46)	ISSUED 07/17/2003		
200205100 MORELAND	00010253 (00044)	2002-051-00 MALHEUR COUNTY SOIL AND WATER CONSERVATION (SSOO35)	ISSUED 06/13/2003		
200205100 MORELAND	00010253 (00045)	2002-051-00 SHOSHONE PAIUTE TRIBES (SAII05)	ISSUED 06/12/2003		
Project Number COTR	**Contract Number (Release)**	**Contract Title**	**Status and Date**	**Accrual Performance Period**	**Estimated Accrual Amount**
200205100 MORELAND	00010253 (00046)	2002-051-00 COLUMBIA-BLUE MOUNTAIN RESOURCE CONSERVATION(SSOO28)	ISSUED 06/09/2003		
200205100 MORELAND	00010253 (00047)	2002-051-00 ODFW-GORGE SUBBASSIN PLAN (SS0012)	ISSUED 08/25/2003		
200205100 MORELAND	00010253 (00048)	2002-051-00 SHOSHONE- PAIUTE TRIBES - OWYHEE SUBBASIN (SSIO38)	ISSUED 07/14/2003		
200205100 MORELAND	00010253 (00049)	2002-051-00 PALOUSE-ROCK LK CON DIST - PALOUSE SUBBASIN (SSIW39)	ISSUED 07/14/2003		
200205100 MORELAND	00010253 (00050)	PI 2002-051-00 PL SUBBASIN PLANNING - CRAB CREEK	ISSUED 10/02/2003		
200205100 MORELAND	00010253 (00051)	2002-051-00 PL SUBBASIN PLANNING-YAKAMA NATION	ISSUED 10/28/2003		
200205100 MORELAND	00010253 (00052)	2002-051-00 SUBBASIN PLANNING-NORMANDEAU	ISSUED 10/30/2003		
200205100 MORELAND	00010253 (00053)	2002-051-00 PL SUBBASIN PLANNING-WDFW	ISSUED 10/21/2003		
200205100 MORELAND	00010255 (00011)	2002-051-00 CONFED TRIBES OF UMITILLA INDIAN RES - ST/PROV/TRIBAL	ISSUED 02/12/2003		
199800405 GISLASON	00000535 (00001)	1998-004-05 COLUMBIA BASIN ARTIFICIAL PROD REVIEW	CLOSED 06/03/2003		
200205100 MORELAND	00010255 (00010)	2002-051-00 CRITFC -TECH OUTREACH & ASSIST.-OR. SUBBASIN PLANNING	ISSUED 12/16/2002		
200205100 MORELAND	00010255 (00008)	2002-051-00 CTUIR -TECH OUTREACH & ASSIST. -OR SUBBASIN PLANNING	ISSUED 03/24/2003		
200205100 MORELAND	00010255 (00007)	2002-051-00 COGAN OWENS COGEN TECH OUTREACH & ASSIST. OR SUB PLAN	ISSUED 02/27/2003		
200205100 MORELAND	00010255 (00006)	2002-051-00 ODFW - TECH OUTREACH & ASSIST.- OR. SUBBASIN PLANNING	ISSUED 12/13/2002		
200205100 MORELAND	00010255 (00005)	2002-051-00 COGAN OWENS COGAN - OR SUB PLAN PRJ MGMT	ISSUED 10/24/2002		
200205100 MORELAND	00010255 (00004)	2002-051-00 IDAHO SPSC - TRAVEL FOR PC II01 TRIBES	ISSUED 09/09/2002		
200205100 MORELAND	00010255 (00003)	2002-051-00 SUBBASIN PLANNING - TOM DAYLEY	ISSUED 08/29/2002		

200205100 MORELAND	00010255 (00002)	2002-051-00 SUBBASIN PLANNING - ALISON SQUIER	ISSUED 08/29/2002		
200205100 MORELAND	00010255 (00001)	2002-051-00 SUBBASIN PLANNING -TONY GROVER	ISSUED 08/29/2002		
200205100 BRADY	00010253 (00054)	2002-051-00 PL SUBBASIN PLANNING LEVEL 1 KLICKITAT SUBBASIN	ISSUED 01/21/2004		

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2. The invoice will not be received by BPA by close of business on June 30, 2004.

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.

Signed

Date:

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

Environment, Fish and Wildlife

May 28, 2004

In reply refer to: KEWB-4

PACIFIC POWER & LIGHT CO (PENDLETON)
PO BOX 220
PENDLETON OR 97801

With the requirement for Federal agencies to close their books sooner after the end of the fiscal year and provide audited financial statements, BPA needs to conduct a simulated year-end closing on June 30, 2004. This simulated closing will allow our independent auditors, PriceWaterhouseCoopers, to have the time necessary to test the processes used by BPA for the closing and preparation of the financial statements. In order to ensure that all expenses and liabilities are accounted for in the period in which they are incurred, the Fish and Wildlife program, along with all other programs within BPA, are asking our contractors to provide us with an estimate of contract performance that will occur prior to June 30, 2004, but will not be billed until July 1, 2004 or later. In August you will be asked to provide a second estimate for costs that will be incurred but not billed before September 30, 2004. It is critical that you participate in both accrual exercises in order for BPA to meet the requirements of it's auditors.

To accurately capture Fish & Wildlife Program costs through the end of June 2004, 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:

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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 June 30th, or including expenses for work that will take place after June 30th.

Please include in your accrual estimate any indirect costs and any subcontractor costs that will be incurred but not billed before June 30, 2004. **The accrual estimate should be less than the contract balance and should not result in the spending cap being exceeded.** Please be as accurate as possible in making the accrual estimate. 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.

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. This year we've included a column that shows the status of the contract. If the contract status is closed, there may be a few instances where BPA has not received the final invoice and an accrual estimate is needed. In most cases, you can indicate $0 for the closed contract. **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 May 2004 and an invoice for June 2004, 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. **To help us match the actual invoice to the accrual estimate for invoices received after June 30th, please indicate on the invoice or transmittal letter, that portion of the invoice that relates to work performed on or before June 30th and label it "Cost for work prior to July 1, 2004".**

Please return the completed and signed form to BPA, ATTN: KEWB-4/Accrual Estimates, by June 18, 2004. 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. Running Balance Reports that show payment histories for each contract are available at the following location on the BPA website to assist you in calculating your accrual estimate:

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

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Once again, I recognize the burden that calculating these estimates places on your staff and would like to thank you in advance for cooperating with us in ensuring that the numbers reported for the Fish and Wildlife program are the best that they can be. If you have questions, please contact Tracy Hursh at (503) 230-4532.

Sincerely,

Scott R. Hampton
EF&W Business Operations Support

Contract Accruals for Work Performed but Not Billed Through June 30, 2004
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	Status and Date	Accrual Performance Period	Estimated Accrual Amount
198902700 MCCLOUD	00004372 ( )	1989-027-00 PROVIDE ELECTRIC SERVICE TO WEID/SANDLER PUMPING STAT	ISSUED 07/03/2002		

I certify that the above services were performed on or before June 30, 2004 and that an invoice will not be submitted to BPA for payment by June 30, 2004.

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

Signed

Date:

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

Environment, Fish and Wildlife

May 28, 2004

In reply refer to: KEWB-4

PARAMETRIX INC (PORTLAND)
PO BOX 460
SUMNER WA 98390

With the requirement for Federal agencies to close their books sooner after the end of the fiscal year and provide audited financial statements, BPA needs to conduct a simulated year-end closing on June 30, 2004. This simulated closing will allow our independent auditors, PriceWaterhouseCoopers, to have the time necessary to test the processes used by BPA for the closing and preparation of the financial statements. In order to ensure that all expenses and liabilities are accounted for in the period in which they are incurred, the Fish and Wildlife program, along with all other programs within BPA, are asking our contractors to provide us with an estimate of contract performance that will occur prior to June 30, 2004, but will not be billed until July 1, 2004 or later. In August you will be asked to provide a second estimate for costs that will be incurred but not billed before September 30, 2004. It is critical that you participate in both accrual exercises in order for BPA to meet the requirements of it's auditors.

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Sincerely,

Scott R. Hampton
EF&W Business Operations Support

Contract Accruals for Work Performed but Not Billed Through June 30, 2004
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	Status and Date	Accrual Performance Period	Estimated Accrual Amount
200304800 WEINTRAUB	00009914 ( )	PROGRAMMATIC BA FOR OUTPLANTING ADULT HATCHERY RETURNS 199506100	CLOSED 05/21/2004		
200104500 MORELAND	00007420 (00004)	2001-045-00 ACTION PLAN PROPOSAL REVIEW	ISSUED 02/15/2002		
200104500 THOMS	00007420 (00005)	2001-045-00 REVIEW OF INNOVATIVE PROJECTS PROPOSALS	CLOSED 11/05/2003		
200104500 SKIDMORE	00007420 (00006)	2001-045-00 MAINSTEM PROPOSALS REVIEW	CLOSED 12/10/2003		

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Signed

Date:

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

Environment, Fish and Wildlife

May 28, 2004

In reply refer to: KEWB-4

PAULSEN ENVIRONMENTAL RESEARCH LTD (LAKE OSWEGO)
16016 SW BOONES FERRY RD #4
LAKE OSWEGO OR 97035

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Sincerely,

Scott R. Hampton
EF&W Business Operations Support

Contract Accruals for Work Performed but Not Billed Through June 30, 2004
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	Status and Date	Accrual Performance Period	Estimated Accrual Amount
199303701 SKIDMORE	00004130 ( )	1993037-01 TECHNICAL ASSISTANCE WITH LIFE CYCLE MODELING	ISSUED 03/23/2001		

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Signed

Date:

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

Environment, Fish and Wildlife

May 28, 2004

In reply refer to: KEWB-4

POMEROY SOIL & WATER CONS DIST (POMEROY SOIL & WATER)
PO BOX 468
POMEROY WA 99347

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EF&W Business Operations Support

Contract Accruals for Work Performed but Not Billed Through June 30, 2004
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	Status and Date	Accrual Performance Period	Estimated Accrual Amount
199401807 BRANUM	00004289 ( )	1999-021-00 PATAHA WATERSHED PLANNING/IMPLEMENTATION	ISSUED 04/02/2001		
199401807 BRANUM	00006874 ( )	1999-059-00 PATAHA WATERSHED RIPARIAN & CROPLAND RESTORATION	ISSUED 09/25/2001		
199401807 BRANUM	00017137 ( )	PI 199401807 GARFIELD CO SEDIMENT REDUCTION & RIPARIAN IMP. PROG.	ISSUED 03/29/2004		

I certify that the above services were performed on or before June 30, 2004 and that an invoice will not be submitted to BPA for payment by June 30, 2004.

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2. The invoice will not be received by BPA by close of business on June 30, 2004.

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.

Signed

Date:

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

Environment, Fish and Wildlife

May 28, 2004

In reply refer to: KEWB-4

PORTLAND GENERAL ELECTRIC (PGE)
121 SW SALMON ST
PORTLAND OR 97204

With the requirement for Federal agencies to close their books sooner after the end of the fiscal year and provide audited financial statements, BPA needs to conduct a simulated year-end closing on June 30, 2004. This simulated closing will allow our independent auditors, PriceWaterhouseCoopers, to have the time necessary to test the processes used by BPA for the closing and preparation of the financial statements. In order to ensure that all expenses and liabilities are accounted for in the period in which they are incurred, the Fish and Wildlife program, along with all other programs within BPA, are asking our contractors to provide us with an estimate of contract performance that will occur prior to June 30, 2004, but will not be billed until July 1, 2004 or later. In August you will be asked to provide a second estimate for costs that will be incurred but not billed before September 30, 2004. It is critical that you participate in both accrual exercises in order for BPA to meet the requirements of it's auditors.

To accurately capture Fish & Wildlife Program costs through the end of June 2004, 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:

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Please include in your accrual estimate any indirect costs and any subcontractor costs that will be incurred but not billed before June 30, 2004. **The accrual estimate should be less than the contract balance and should not result in the spending cap being exceeded.** Please be as accurate as possible in making the accrual estimate. 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.

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. This year we've included a column that shows the status of the contract. If the contract status is closed, there may be a few instances where BPA has not received the final invoice and an accrual estimate is needed. In most cases, you can indicate $0 for the closed contract. **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 May 2004 and an invoice for June 2004, 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. **To help us match the actual invoice to the accrual estimate for invoices received after June 30th, please indicate on the invoice or transmittal letter, that portion of the invoice that relates to work performed on or before June 30th and label it "Cost for work prior to July 1, 2004".**

Please return the completed and signed form to BPA, ATTN: KEWB-4/Accrual Estimates, by June 18, 2004. 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. Running Balance Reports that show payment histories for each contract are available at the following location on the BPA website to assist you in calculating your accrual estimate:

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Sincerely,

Scott R. Hampton
EF&W Business Operations Support

Contract Accruals for Work Performed but Not Billed Through June 30, 2004
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	Status and Date	Accrual Performance Period	Estimated Accrual Amount
198805306 LOFY	00004283 ( )	1988-053-06 HOOD RIVER PRODUCTION PROGRAM: HATCHERY O&M	ISSUED 04/02/2001		

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

Environment, Fish and Wildlife

May 28, 2004

In reply refer to: KEWB-4

P.A.C.E. (PLEASANT HILL)
367 CIVIC DRIVE
SUITE 15
PLEASANT HILL CA 94523-1935

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EF&W Business Operations Support

Contract Accruals for Work Performed but Not Billed Through June 30, 2004
For Fish and Wildlife Contracts with the Bonneville Power Administration

P.A.C.E. (PLEASANT HILL)
367 CIVIC DRIVE
SUITE 15
PLEASANT HILL CA 94523-1935

Project Number COTR	Contract Number (Release)	Contract Title	Status and Date	Accrual Performance Period	Estimated Accrual Amount
200304800 DONDLINGER	00017555 ( )	PROJECT MANAGEMENT PHASE II - BUSINESS ANALYSIS	ISSUED 04/09/2004		
200400100 DONDLINGER	00018142 ( )	CAP PI 200400100 FC PRISM IMPLEMENTATION	PENDING 05/20/2004		

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Date:

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

Environment, Fish and Wildlife

May 28, 2004

In reply refer to: KEWB-4

HINRICHSEN ENVIRONMENTAL SERVICES (VENDOR)
4608 UNION BAY PL NE
SEATTLE WA 98105-4027

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Contract Accruals for Work Performed but Not Billed Through June 30, 2004
For Fish and Wildlife Contracts with the Bonneville Power Administration

HINRICHSEN ENVIRONMENTAL SERVICES (VENDOR)
4608 UNION BAY PL NE
SEATTLE WA 98105-4027
Phone: (206) 527-8991

Project Number COTR	Contract Number (Release)	Contract Title	Status and Date	Accrual Performance Period	Estimated Accrual Amount
199800100 SKIDMORE	00004031 ( )	1998-001-00 SUPPORT - PATH/ESA BIOLOGY ASSESSMENTS	ISSUED 03/20/2001		

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

Environment, Fish and Wildlife

May 28, 2004

In reply refer to: KEWB-4

RICK APPLEGATE (PORTLAND)
1721 SE 71ST AVE
PORTLAND OR 97215

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Contract Accruals for Work Performed but Not Billed Through June 30, 2004
For Fish and Wildlife Contracts with the Bonneville Power Administration

RICK APPLEGATE (PORTLAND)
1721 SE 71ST AVE
PORTLAND OR 97215

Project Number COTR	Contract Number (Release)	Contract Title	Status and Date	Accrual Performance Period	Estimated Accrual Amount
200300500 LOFY	00012861 ( )	2003-005-00 HATCHERY AND GENETICS MANAGEMENT PLAN	ISSUED 02/13/2003		

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Department of Energy
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Portland, Oregon 97208-3621

Environment, Fish and Wildlife

May 28, 2004

In reply refer to: KEWB-4

ROBERT HALF TECHNOLOGY (PORTLAND (SERVICE VENDOR))
222 SW COLUMBIA
PORTLAND OR 97201

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Contract Accruals for Work Performed but Not Billed Through June 30, 2004
For Fish and Wildlife Contracts with the Bonneville Power Administration

ROBERT HALF TECHNOLOGY (PORTLAND (SERVICE VENDOR))
222 SW COLUMBIA
PORTLAND OR 97201

Project Number COTR	Contract Number (Release)	Contract Title	Status and Date	Accrual Performance Period	Estimated Accrual Amount
200304800 DONDLINGER	00013034 ( )	FISH & WILDLIFE BUDGET SUPPORT	ISSUED 02/28/2003		

I certify that the above services were performed on or before June 30, 2004 and that an invoice will not be submitted to BPA for payment by June 30, 2004.

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1. There must have been actual contract performance prior to July 1, 2004.
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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.

Signed

Date:

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

Environment, Fish and Wildlife

May 28, 2004

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

With the requirement for Federal agencies to close their books sooner after the end of the fiscal year and provide audited financial statements, BPA needs to conduct a simulated year-end closing on June 30, 2004. This simulated closing will allow our independent auditors, PriceWaterhouseCoopers, to have the time necessary to test the processes used by BPA for the closing and preparation of the financial statements. In order to ensure that all expenses and liabilities are accounted for in the period in which they are incurred, the Fish and Wildlife program, along with all other programs within BPA, are asking our contractors to provide us with an estimate of contract performance that will occur prior to June 30, 2004, but will not be billed until July 1, 2004 or later. In August you will be asked to provide a second estimate for costs that will be incurred but not billed before September 30, 2004. It is critical that you participate in both accrual exercises in order for BPA to meet the requirements of it's auditors.

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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 June 30th, or including expenses for work that will take place after June 30th.

Please include in your accrual estimate any indirect costs and any subcontractor costs that will be incurred but not billed before June 30, 2004. **The accrual estimate should be less than the contract balance and should not result in the spending cap being exceeded.** Please be as accurate as possible in making the accrual estimate. 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.

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. This year we've included a column that shows the status of the contract. If the contract status is closed, there may be a few instances where BPA has not received the final invoice and an accrual estimate is needed. In most cases, you can indicate $0 for the closed contract. **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 May 2004 and an invoice for June 2004, 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. **To help us match the actual invoice to the accrual estimate for invoices received after June 30th, please indicate on the invoice or transmittal letter, that portion of the invoice that relates to work performed on or before June 30th and label it "Cost for work prior to July 1, 2004".**

Please return the completed and signed form to BPA, ATTN: KEWB-4/Accrual Estimates, by June 18, 2004. 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. Running Balance Reports that show payment histories for each contract are available at the following location on the BPA website to assist you in calculating your accrual estimate:

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Once again, I recognize the burden that calculating these estimates places on your staff and would like to thank you in advance for cooperating with us in ensuring that the numbers reported for the Fish and Wildlife program are the best that they can be. If you have questions, please contact Tracy Hursh at (503) 230-4532.

Sincerely,

Scott R. Hampton
EF&W Business Operations Support

Contract Accruals for Work Performed but Not Billed Through June 30, 2004
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	Status and Date	Accrual Performance Period	Estimated Accrual Amount
199608701 MORINAKA	00004374 ( )	1996-087-01 WATERSHED COODINATION FOR THE FLATHEAD & KOOTENAIR	ISSUED 03/31/2004		
199101901 MORINAKA	00004100 ( )	1991-019-01 HUNGRY HORSE FISHERIES MITIGATION PLAN	ISSUED 03/22/2001		

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Signed

Date:

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

Environment, Fish and Wildlife

May 28, 2004

In reply refer to: KEWB-4

SEA RESOURCES INC (CHINOOK (SERVICE VENDOR))
PO BOX 187
CHINOOK WA 98614

With the requirement for Federal agencies to close their books sooner after the end of the fiscal year and provide audited financial statements, BPA needs to conduct a simulated year-end closing on June 30, 2004. This simulated closing will allow our independent auditors, PriceWaterhouseCoopers, to have the time necessary to test the processes used by BPA for the closing and preparation of the financial statements. In order to ensure that all expenses and liabilities are accounted for in the period in which they are incurred, the Fish and Wildlife program, along with all other programs within BPA, are asking our contractors to provide us with an estimate of contract performance that will occur prior to June 30, 2004, but will not be billed until July 1, 2004 or later. In August you will be asked to provide a second estimate for costs that will be incurred but not billed before September 30, 2004. It is critical that you participate in both accrual exercises in order for BPA to meet the requirements of it's auditors.

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Scott R. Hampton
EF&W Business Operations Support

Contract Accruals for Work Performed but Not Billed Through June 30, 2004
For Fish and Wildlife Contracts with the Bonneville Power Administration

SEA RESOURCES INC (CHINOOK (SERVICE VENDOR))
PO BOX 187
CHINOOK WA 98614

Project Number COTR	Contract Number (Release)	Contract Title	Status and Date	Accrual Performance Period	Estimated Accrual Amount
200300600 WILCOX	00013743 ( )	2003-006-00 EFFECTIVE MONITORING CHINOOK RIVER ESTURAY RESTOR	ISSUED 05/09/2003		

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Signed

Date:

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

Environment, Fish and Wildlife

May 28, 2004

In reply refer to: KEWB-4

SEATTLE MARINE & FISHING SUPPLY CO INC (SEATTLE)
PO BOX 99098
SEATTLE WA 98199

With the requirement for Federal agencies to close their books sooner after the end of the fiscal year and provide audited financial statements, BPA needs to conduct a simulated year-end closing on June 30, 2004. This simulated closing will allow our independent auditors, PriceWaterhouseCoopers, to have the time necessary to test the processes used by BPA for the closing and preparation of the financial statements. In order to ensure that all expenses and liabilities are accounted for in the period in which they are incurred, the Fish and Wildlife program, along with all other programs within BPA, are asking our contractors to provide us with an estimate of contract performance that will occur prior to June 30, 2004, but will not be billed until July 1, 2004 or later. In August you will be asked to provide a second estimate for costs that will be incurred but not billed before September 30, 2004. It is critical that you participate in both accrual exercises in order for BPA to meet the requirements of it's auditors.

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Scott R. Hampton
EF&W Business Operations Support

Contract Accruals for Work Performed but Not Billed Through June 30, 2004
For Fish and Wildlife Contracts with the Bonneville Power Administration

SEATTLE MARINE & FISHING SUPPLY CO INC (SEATTLE)
PO BOX 99098
SEATTLE WA 98199
Phone: (800) 426-2783

Project Number COTR	Contract Number (Release)	Contract Title	Status and Date	Accrual Performance Period	Estimated Accrual Amount
199805600 SKIDMORE	00000068 (00001)	1998-056-00 NMFS NET EXCHANGE PROGRAM	CLOSED 04/09/2004		

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Signed

Date:

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

Environment, Fish and Wildlife

May 28, 2004

In reply refer to: KEWB-4

SELAH MOXEE IRRIGATION DIST (MOXEE)
113 EAST MOXEE AVE
MOXEE WA 98936

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Sincerely,

Scott R. Hampton
EF&W Business Operations Support

Contract Accruals for Work Performed but Not Billed Through June 30, 2004
For Fish and Wildlife Contracts with the Bonneville Power Administration

SELAH MOXEE IRRIGATION DIST (MOXEE)
113 EAST MOXEE AVE
MOXEE WA 98936

Project Number COTR	Contract Number (Release)	Contract Title	Status and Date	Accrual Performance Period	Estimated Accrual Amount
199107500 BARNHART	00000095 (00001)	1991-075-00 YAKIMA PHASE II SCREENS - CONSTRUCTIONS	CLOSED 04/09/2004		

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Signed

Date:

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

Environment, Fish and Wildlife

May 28, 2004

In reply refer to: KEWB-4

SHAPIRO & ASSOCIATES INC (PORTLAND)
1650 NW NAITO PKWY #302
PORTLAND OR 97209
Attn: NANCY OLMSTEAD

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Sincerely,

Scott R. Hampton
EF&W Business Operations Support

Contract Accruals for Work Performed but Not Billed Through June 30, 2004
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	Status and Date	Accrual Performance Period	Estimated Accrual Amount
200304800 WEINTRAUB	00000584 (00002)	PROGRAMMATIC BA FOR FISH AND WILDLIFE	ISSUED 06/14/2001		

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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.

Signed

Date:

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

Environment, Fish and Wildlife

May 28, 2004

In reply refer to: KEWB-4

SHELDON & ASSOCIATES INC (SEATTLE)
5031 UNIVERSITY WAY NE #204
SEATTLE WA 98105
Attn: DYANNE SHELDON

With the requirement for Federal agencies to close their books sooner after the end of the fiscal year and provide audited financial statements, BPA needs to conduct a simulated year-end closing on June 30, 2004. This simulated closing will allow our independent auditors, PriceWaterhouseCoopers, to have the time necessary to test the processes used by BPA for the closing and preparation of the financial statements. In order to ensure that all expenses and liabilities are accounted for in the period in which they are incurred, the Fish and Wildlife program, along with all other programs within BPA, are asking our contractors to provide us with an estimate of contract performance that will occur prior to June 30, 2004, but will not be billed until July 1, 2004 or later. In August you will be asked to provide a second estimate for costs that will be incurred but not billed before September 30, 2004. It is critical that you participate in both accrual exercises in order for BPA to meet the requirements of it's auditors.

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Please include in your accrual estimate any indirect costs and any subcontractor costs that will be incurred but not billed before June 30, 2004. **The accrual estimate should be less than the contract balance and should not result in the spending cap being exceeded.** Please be as accurate as possible in making the accrual estimate. 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.

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. This year we've included a column that shows the status of the contract. If the contract status is closed, there may be a few instances where BPA has not received the final invoice and an accrual estimate is needed. In most cases, you can indicate $0 for the closed contract. **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 May 2004 and an invoice for June 2004, 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. **To help us match the actual invoice to the accrual estimate for invoices received after June 30th, please indicate on the invoice or transmittal letter, that portion of the invoice that relates to work performed on or before June 30th and label it "Cost for work prior to July 1, 2004".**

Please return the completed and signed form to BPA, ATTN: KEWB-4/Accrual Estimates, by June 18, 2004. 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. Running Balance Reports that show payment histories for each contract are available at the following location on the BPA website to assist you in calculating your accrual estimate:

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Sincerely,

Scott R. Hampton
EF&W Business Operations Support

Contract Accruals for Work Performed but Not Billed Through June 30, 2004
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	Status and Date	Accrual Performance Period	Estimated Accrual Amount
198811525 BYRNES	00009718 ( )	1988-115-25 CLE ELUM (YAKIMA) HATCHERY	CLOSED 01/29/2004		

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Signed

Date:

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

Environment, Fish and Wildlife

May 28, 2004

In reply refer to: KEWB-4

SHERMAN SOIL & WATER CONSV DIST (MORO)
PO BOX 405
MORO OR 97039

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EF&W Business Operations Support

Contract Accruals for Work Performed but Not Billed Through June 30, 2004
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	Status and Date	Accrual Performance Period	Estimated Accrual Amount
200201500 SWAN	00009956 ( )	2002-015-00 WATERSHED COUNCIL IN SHERMAN COUNTY	ISSUED 06/20/2002		
199901000 SWAN	00011356 ( )	1999-010-00 PINE HOLLOW WATERSHED ENHANCEMENT	ISSUED 09/27/2002		

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Date:

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

Environment, Fish and Wildlife

May 28, 2004

In reply refer to: KEWB-4

THE SHIPLEY GROUP (WOODS CROSS (SERVICE VENDOR))
1584 S 500 WEST #201
WOODS CROSS UT 84010

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Contract Accruals for Work Performed but Not Billed Through June 30, 2004
For Fish and Wildlife Contracts with the Bonneville Power Administration

THE SHIPLEY GROUP (WOODS CROSS (SERVICE VENDOR))
1584 S 500 WEST #201
WOODS CROSS UT 84010

Project Number COTR	Contract Number (Release)	Contract Title	Status and Date	Accrual Performance Period	Estimated Accrual Amount
199101903 SIMPSON	00008783 (00001)	FLATHEAD WESTSLOPE CUTTHROAT TROUT EIS	ISSUED 06/06/2003		

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Date:

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

Environment, Fish and Wildlife

May 28, 2004

In reply refer to: KEWB-4

SHOSHONE-BANNOCK TRIBES INC (FORT HALL)
TRIBAL BUSINESS CENTER-PIMA DR
PO BOX 306
FORT HALL ID 83203

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EF&W Business Operations Support

Contract Accruals for Work Performed but Not Billed Through June 30, 2004
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	Status and Date	Accrual Performance Period	Estimated Accrual Amount
200300500 LOFY	00015367 ( )	2003-005-00 HGMP PHASES II/III	ISSUED 09/25/2003		
198909803 LOFY	00004012 ( )	1989-098-03 SALMON SUPPLEMENTATION STUDIES IN IDAHO RIVERS	ISSUED 03/19/2001		
200105500 LOFY	00007848 ( )	2001-055-00 NUTRIENT ENHANCEMENT STUDIES - SHOSHONE BANNOCK TRIBE	ISSUED 12/13/2001		
199107100 RALSTON	00004343 ( )	1991-071-00 SOCKEYE SALMON HABITAT & LIMNOLOGICA	ISSUED 04/04/2001		
199201000 MORINAKA	00006040 ( )	1992-010-00 FORT HALL STREAM RESTORATION	ISSUED 08/03/2001		
199505702 WELCH	00014608 ( )	1995-057-02 SODA SPRINGS HILLS WILDLIFE MITIGATION PROJECT	ISSUED 07/31/2003		
199505702 WELCH	00014331 ( )	1995-057-02 RUDEEN RANCH/INDIAN SPRINGS WILDLIFE MITIGTION	ISSUED 06/25/2003		
199505702 WELCH	00006413 ( )	1995-057-02 PALISADES WILDLIFE MITIGATION PROGRAM	CLOSED 06/15/2003		
200200400 MEULEMAN	00000482 (00001)	1997-057-00 SALMON RIVER PRODUCTION PROGRAM	CLOSED 04/08/2004		
200200400 GISLASON	00012036 ( )	2002-004-00 SAFETY-NET ARTIFICIAL PROPAGATION PROGRAM	ISSUED 12/18/2002		
199405000 WELCH	00006725 ( )	1994-050-00 SALMON RIVER HABITAT	ISSUED 10/03/2001		

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Date:

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

Environment, Fish and Wildlife

May 28, 2004

In reply refer to: KEWB-4

SHOSHONE-PAIUTE TRIBES (SHOSHONE PAIUTE TRB)
OF DUCK VALLEY RESERVATION
PO BOX 219
OWYHEE NV 89832

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Sincerely,

Scott R. Hampton
EF&W Business Operations Support

Contract Accruals for Work Performed but Not Billed Through June 30, 2004
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	Status and Date	Accrual Performance Period	Estimated Accrual Amount
199501500 WELCH	00004826 ( )	1995-015-00 DUCK VALLEY RESERVOIRS FISH STOCKING AND O&M	ISSUED 01/02/2003		
199505703 WELCH	00009591 ( )	1995-057-03 SOUTHERN IDAHO WILDLIFE MITIGATION	ISSUED 05/15/2002		
200007900 WELCH	00004019 ( )	2000-079-00 ASSESS RESIDENT FISH OWYHEE BASIN-DUCK VALLEY IR	ISSUED 03/20/2001		
199701100 WELCH	00004821 ( )	1997-011-00 DUCK VALLEY RESERVATION HABITAT ENHANCEMENT	ISSUED 05/09/2001		
198815600 MCCLINTOCK	00004762 ( )	1988-156-01 DUCK VALLEY RESIDENT FISH STOCKING	CLOSED 09/09/2003		

I certify that the above services were performed on or before June 30, 2004 and that an invoice will not be submitted to BPA for payment by June 30, 2004.

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1. There must have been actual contract performance prior to July 1, 2004.
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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.

Signed

Date:

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

Environment, Fish and Wildlife

May 28, 2004

In reply refer to: KEWB-4

SOFTWARE HOUSE INTERNATIONAL (ISSAQUAH)
INC
2 RIVERVIEW DRIVE
WESTON CANAL PLAZA
SOMERSET NJ 08873

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EF&W Business Operations Support

Contract Accruals for Work Performed but Not Billed Through June 30, 2004
For Fish and Wildlife Contracts with the Bonneville Power Administration

SOFTWARE HOUSE INTERNATIONAL (ISSAQUAH) INC
2 RIVERVIEW DRIVE
WESTON CANAL PLAZA
SOMERSET NJ 08873

Project Number COTR	Contract Number (Release)	Contract Title	Status and Date	Accrual Performance Period	Estimated Accrual Amount
200400100 WILLNER	00017286 (00025)	VISUAL STUDIO.NET LICENSE AND VISUAL STUDIO. NET DISK KIT	ISSUED 05/25/2004		

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Signed

Date:

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

Environment, Fish and Wildlife

May 28, 2004

In reply refer to: KEWB-4

S CENTRAL WASHINGTON RESOURCE CONSERVATION & DEVELOPMENT DIST (YAKIMA)
32 N 3RD ST
SUITE 222
YAKIMA WA 98901
Attn: DAVE MYRA

With the requirement for Federal agencies to close their books sooner after the end of the fiscal year and provide audited financial statements, BPA needs to conduct a simulated year-end closing on June 30, 2004. This simulated closing will allow our independent auditors, PriceWaterhouseCoopers, to have the time necessary to test the processes used by BPA for the closing and preparation of the financial statements. In order to ensure that all expenses and liabilities are accounted for in the period in which they are incurred, the Fish and Wildlife program, along with all other programs within BPA, are asking our contractors to provide us with an estimate of contract performance that will occur prior to June 30, 2004, but will not be billed until July 1, 2004 or later. In August you will be asked to provide a second estimate for costs that will be incurred but not billed before September 30, 2004. It is critical that you participate in both accrual exercises in order for BPA to meet the requirements of it's auditors.

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Contract Accruals for Work Performed but Not Billed Through June 30, 2004
For Fish and Wildlife Contracts with the Bonneville Power Administration

S CENTRAL WASHINGTON RESOURCE CONSERVATION & DEVELOPMENT DIST (YAKIMA)
32 N 3RD ST
SUITE 222
YAKIMA WA 98901
Attn: DAVE MYRA

Phone: (509) 248-4963

Project Number COTR	Contract Number (Release)	Contract Title	Status and Date	Accrual Performance Period	Estimated Accrual Amount
200202501 MARCOTTE	00011926 ( )	2002-025-01 YAKIMA TRIBUTARY ACCESS & HABITAT PROGRAM PHASE 2	ISSUED 11/07/2002		
200202500 BYRNES	00009726 ( )	2002-025-00 YAKIMA TRIBUTARY ACCESS AND HABITAT PROGRAM	CLOSED 04/10/2004		

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Date:

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

Environment, Fish and Wildlife

May 28, 2004

In reply refer to: KEWB-4

SP CRAMER & ASSOCIATES INC (GRESHAM)
600 NW FARISS RD
GRESHAM OR 97030

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Sincerely,

Scott R. Hampton
EF&W Business Operations Support

Contract Accruals for Work Performed but Not Billed Through June 30, 2004
For Fish and Wildlife Contracts with the Bonneville Power Administration

SP CRAMER & ASSOCIATES INC (GRESHAM)
600 NW FARISS RD
GRESHAM OR 97030
Phone: (503) 669-0133

Project Number COTR	Contract Number (Release)	Contract Title	Status and Date	Accrual Performance Period	Estimated Accrual Amount
198805314 MORSE	00010153 ( )	1988-053-14 HOOD RIVER PROGRAM REVIEW	CLOSED 08/15/2003		
200105900 KIRKMAN	00006602 ( )	2001-059-00 SPRING/SUMMER CHINOOK & STEELHEAD OUTPLANTING M&E	CLOSED 10/10/2003		
200207100 SKIDMORE	00010855 ( )	2002-071-00 DEVELOPMENT OF A COMPREHENSIVE MARKING PLAN	CLOSED 10/11/2003		

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Signed

Date:

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

Environment, Fish and Wildlife

May 28, 2004

In reply refer to: KEWB-4

SPOKANE TRIBE OF INDIANS (SPOKANE TRIBE OF IND)
PO BOX 100
WELLPINIT WA 99040
Attn: Carol Evans

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EF&W Business Operations Support

Contract Accruals for Work Performed but Not Billed Through June 30, 2004
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	Status and Date	Accrual Performance Period	Estimated Accrual Amount
199404300 CRAIG	00005756 ( )	1994-043-00 LAKE ROOSEVELT DATA COLLECTION	CLOSED 04/29/2004		
199404300 CRAIG	00014804 ( )	1994-043-00 LAKE ROOSEVELT DATA COLLECTION	ISSUED 08/07/2003		
199104600 BAESLER	00004731 ( )	1991-046-00 SPOKANE TRIBAL HATCHERY O&M	ISSUED 05/15/2001		
199104600 BAESLER	00014629 ( )	1991-046-00 SPOKANE TRIBAL HATCHERY CAPITAL IMPROVEMENT	ISSUED 08/15/2003		
199800300 CRAIG	00005399 ( )	1998-003-00 SPOKANE WILDLIFE MITIGATION O&M	ISSUED 06/19/2001		
199106200 CRAIG	00009824 ( )	1991-062-00 BLUE CREEK WINTER RANGE	ISSUED 06/10/2002		
199502700 CRAIG	00005755 ( )	1995-027-00 LAKE ROOSEVELT STURGEON	ISSUED 08/08/2001		

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Signed

Date:

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

Environment, Fish and Wildlife

May 28, 2004

In reply refer to: KEWB-4

STEPHEN H SMITH FISHERIES CONSULTING INC (CANBY (SERVICE VENDOR))
8462 S HEINZ RD
CANBY OR 97013

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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 June 30th, or including expenses for work that will take place after June 30th.

Please include in your accrual estimate any indirect costs and any subcontractor costs that will be incurred but not billed before June 30, 2004. **The accrual estimate should be less than the contract balance and should not result in the spending cap being exceeded.** Please be as accurate as possible in making the accrual estimate. 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.

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. This year we've included a column that shows the status of the contract. If the contract status is closed, there may be a few instances where BPA has not received the final invoice and an accrual estimate is needed. In most cases, you can indicate $0 for the closed contract. **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 May 2004 and an invoice for June 2004, 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. **To help us match the actual invoice to the accrual estimate for invoices received after June 30th, please indicate on the invoice or transmittal letter, that portion of the invoice that relates to work performed on or before June 30th and label it "Cost for work prior to July 1, 2004".**

Please return the completed and signed form to BPA, ATTN: KEWB-4/Accrual Estimates, by June 18, 2004. 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. Running Balance Reports that show payment histories for each contract are available at the following location on the BPA website to assist you in calculating your accrual estimate:

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

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Once again, I recognize the burden that calculating these estimates places on your staff and would like to thank you in advance for cooperating with us in ensuring that the numbers reported for the Fish and Wildlife program are the best that they can be. If you have questions, please contact Tracy Hursh at (503) 230-4532.

Sincerely,

Scott R. Hampton
EF&W Business Operations Support

Contract Accruals for Work Performed but Not Billed Through June 30, 2004
For Fish and Wildlife Contracts with the Bonneville Power Administration

STEPHEN H SMITH FISHERIES CONSULTING INC (CANBY (SERVICE VENDOR))
8462 S HEINZ RD
CANBY OR 97013

Project Number COTR	Contract Number (Release)	Contract Title	Status and Date	Accrual Performance Period	Estimated Accrual Amount
200104900 GISLASON	00005637 ( )	2001-049-00 SAFETY-NET COORDINATOR	ISSUED 07/06/2001		
200104500 SKIDMORE	00007352 (00008)	2001-045-00 BASIN-WIDE F&W PROGRAM & POLICY ANALYSIS	ISSUED 08/06/2003		
200104500 THOMS	00007352 (00006)	2001-045-00 REVIEW OF MAINSTEM/-WIDE PROPOSALS	CLOSED 10/29/2003		
200104500 THOMS	00007352 (00001)	2001-045-00 REVIEW OF PROJECT PROPOSALS	CLOSED 07/09/2003		
200104500 SKIDMORE	00007352 (00004)	2001-045-00 BASIN-WIDE F&W PROGRAM AND POLICY ANALYSIS	ISSUED 04/08/2002		

I certify that the above services were performed on or before June 30, 2004 and that an invoice will not be submitted to BPA for payment by June 30, 2004.

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

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

Signed

Date:

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

Environment, Fish and Wildlife

May 28, 2004

In reply refer to: KEWB-4

STRATEGIC EFFECTIVENESS GROUP LLC (PORTLAND (SERVICE VENDOR))
1133 NW ELEVENTH AVE #217
PORTLAND OR 97209

With the requirement for Federal agencies to close their books sooner after the end of the fiscal year and provide audited financial statements, BPA needs to conduct a simulated year-end closing on June 30, 2004. This simulated closing will allow our independent auditors, PriceWaterhouseCoopers, to have the time necessary to test the processes used by BPA for the closing and preparation of the financial statements. In order to ensure that all expenses and liabilities are accounted for in the period in which they are incurred, the Fish and Wildlife program, along with all other programs within BPA, are asking our contractors to provide us with an estimate of contract performance that will occur prior to June 30, 2004, but will not be billed until July 1, 2004 or later. In August you will be asked to provide a second estimate for costs that will be incurred but not billed before September 30, 2004. It is critical that you participate in both accrual exercises in order for BPA to meet the requirements of it's auditors.

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Sincerely,

Scott R. Hampton
EF&W Business Operations Support

Contract Accruals for Work Performed but Not Billed Through June 30, 2004
For Fish and Wildlife Contracts with the Bonneville Power Administration

STRATEGIC EFFECTIVENESS GROUP LLC (PORTLAND (SERVICE VENDOR))
1133 NW ELEVENTH AVE #217
PORTLAND OR 97209

Project Number COTR	Contract Number (Release)	Contract Title	Status and Date	Accrual Performance Period	Estimated Accrual Amount
200204600 KERR	00011054 (00003)	2002-046-00 MODIFICATION OF THE FISH ALIGNMENT	CLOSED 10/09/2003		
200204600 KERR	00011054 (00005)	PI 2002-046-00 IMPLEMENTATION GUIDANCE CONSULTING SERVICES	ISSUED 11/07/2003		
200204600 KERR	00011054 (00004)	2002-046-00 F & W WORKPLAN RETREAT & RELATIONSHIP WORKSHOP	CLOSED 12/11/2003		

I certify that the above services were performed on or before June 30, 2004 and that an invoice will not be submitted to BPA for payment by June 30, 2004.

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

Signed

Date:

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

Environment, Fish and Wildlife

May 28, 2004

In reply refer to: KEWB-4

SUNDAY & ASSOCIATES INC (KENNEWICK (SERVICE VENDOR))
PO BOX 4445
WEST RICHLAND WA 99352

With the requirement for Federal agencies to close their books sooner after the end of the fiscal year and provide audited financial statements, BPA needs to conduct a simulated year-end closing on June 30, 2004. This simulated closing will allow our independent auditors, PriceWaterhouseCoopers, to have the time necessary to test the processes used by BPA for the closing and preparation of the financial statements. In order to ensure that all expenses and liabilities are accounted for in the period in which they are incurred, the Fish and Wildlife program, along with all other programs within BPA, are asking our contractors to provide us with an estimate of contract performance that will occur prior to June 30, 2004, but will not be billed until July 1, 2004 or later. In August you will be asked to provide a second estimate for costs that will be incurred but not billed before September 30, 2004. It is critical that you participate in both accrual exercises in order for BPA to meet the requirements of it's auditors.

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Sincerely,

Scott R. Hampton
EF&W Business Operations Support

Contract Accruals for Work Performed but Not Billed Through June 30, 2004
For Fish and Wildlife Contracts with the Bonneville Power Administration

SUNDAY & ASSOCIATES INC (KENNEWICK (SERVICE VENDOR))
PO BOX 4445
WEST RICHLAND WA 99352

Project Number COTR	Contract Number (Release)	Contract Title	Status and Date	Accrual Performance Period	Estimated Accrual Amount
200201800 MCCLOUD	00017612 ( )	200201800 TAPTEAL BEND RESTORATION PROJECT	ISSUED 05/05/2004		

I certify that the above services were performed on or before June 30, 2004 and that an invoice will not be submitted to BPA for payment by June 30, 2004.

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Signed

Date:

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

Environment, Fish and Wildlife

May 28, 2004

In reply refer to: KEWB-4

SUN WEST PRODUCTIONS (LIBERTY LAKE)
23245 E SETTLER DR
LIBERTY LAKE WA 99019

With the requirement for Federal agencies to close their books sooner after the end of the fiscal year and provide audited financial statements, BPA needs to conduct a simulated year-end closing on June 30, 2004. This simulated closing will allow our independent auditors, PriceWaterhouseCoopers, to have the time necessary to test the processes used by BPA for the closing and preparation of the financial statements. In order to ensure that all expenses and liabilities are accounted for in the period in which they are incurred, the Fish and Wildlife program, along with all other programs within BPA, are asking our contractors to provide us with an estimate of contract performance that will occur prior to June 30, 2004, but will not be billed until July 1, 2004 or later. In August you will be asked to provide a second estimate for costs that will be incurred but not billed before September 30, 2004. It is critical that you participate in both accrual exercises in order for BPA to meet the requirements of it's auditors.

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Sincerely,

Scott R. Hampton
EF&W Business Operations Support

Contract Accruals for Work Performed but Not Billed Through June 30, 2004
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	Status and Date	Accrual Performance Period	Estimated Accrual Amount
200100100 MORELAND	00013512 ( )	2001-001-00 SUN WEST PRODUCTIONS	ISSUED 04/18/2003		

I certify that the above services were performed on or before June 30, 2004 and that an invoice will not be submitted to BPA for payment by June 30, 2004.

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Signed

Date:

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

Environment, Fish and Wildlife

May 28, 2004

In reply refer to: KEWB-4

SYNERGY CONSULTING INC (PORTLAND (SERVICE VENDOR))
729 NE OREGON ST
SUITE 125
PORTLAND OR 97232

With the requirement for Federal agencies to close their books sooner after the end of the fiscal year and provide audited financial statements, BPA needs to conduct a simulated year-end closing on June 30, 2004. This simulated closing will allow our independent auditors, PriceWaterhouseCoopers, to have the time necessary to test the processes used by BPA for the closing and preparation of the financial statements. In order to ensure that all expenses and liabilities are accounted for in the period in which they are incurred, the Fish and Wildlife program, along with all other programs within BPA, are asking our contractors to provide us with an estimate of contract performance that will occur prior to June 30, 2004, but will not be billed until July 1, 2004 or later. In August you will be asked to provide a second estimate for costs that will be incurred but not billed before September 30, 2004. It is critical that you participate in both accrual exercises in order for BPA to meet the requirements of it's auditors.

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Sincerely,

Scott R. Hampton
EF&W Business Operations Support

Contract Accruals for Work Performed but Not Billed Through June 30, 2004
For Fish and Wildlife Contracts with the Bonneville Power Administration

SYNERGY CONSULTING INC (PORTLAND (SERVICE VENDOR))
729 NE OREGON ST
SUITE 125
PORTLAND OR 97232

Project Number COTR	Contract Number (Release)	Contract Title	Status and Date	Accrual Performance Period	Estimated Accrual Amount
198810804 PANSKY	00004341 ( )	1988-108-04 NW HYDROPOWER DATABASE DEVELOPMENT	ISSUED 04/04/2001		

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Signed

Date:

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

Environment, Fish and Wildlife

May 28, 2004

In reply refer to: KEWB-4

TEASDALE ENVIRONMENTAL (GENESEE (SERVICE VENDOR))
ASSOCIATES
PO BOX 446
GENESEE ID 83832

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Please include in your accrual estimate any indirect costs and any subcontractor costs that will be incurred but not billed before June 30, 2004. **The accrual estimate should be less than the contract balance and should not result in the spending cap being exceeded.** Please be as accurate as possible in making the accrual estimate. 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.

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Please return the completed and signed form to BPA, ATTN: KEWB-4/Accrual Estimates, by June 18, 2004. 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. Running Balance Reports that show payment histories for each contract are available at the following location on the BPA website to assist you in calculating your accrual estimate:

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Once again, I recognize the burden that calculating these estimates places on your staff and would like to thank you in advance for cooperating with us in ensuring that the numbers reported for the Fish and Wildlife program are the best that they can be. If you have questions, please contact Tracy Hursh at (503) 230-4532.

Sincerely,

Scott R. Hampton
EF&W Business Operations Support

Contract Accruals for Work Performed but Not Billed Through June 30, 2004
For Fish and Wildlife Contracts with the Bonneville Power Administration

TEASDALE ENVIRONMENTAL (GENESEE (SERVICE VENDOR))
ASSOCIATES
PO BOX 446
GENESEE ID 83832

Project Number COTR	Contract Number (Release)	Contract Title	Status and Date	Accrual Performance Period	Estimated Accrual Amount
200101400 RALSTON	00005335 ( )	2001-014-00 WATERBODY & AQUATIC HABITAT CHARACTERIZATION	CLOSED 02/03/2004		

I certify that the above services were performed on or before June 30, 2004 and that an invoice will not be submitted to BPA for payment by June 30, 2004.

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 prior to July 1, 2004.
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Since All the above conditions have been met, these expenditures should be accrued.

Signed

Date:

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

Environment, Fish and Wildlife

May 28, 2004

In reply refer to: KEWB-4

TERRAQUA INC (WAUCONDA (SERVICE VENDOR))
PO BOX 85
WAUCONDA WA 98859

With the requirement for Federal agencies to close their books sooner after the end of the fiscal year and provide audited financial statements, BPA needs to conduct a simulated year-end closing on June 30, 2004. This simulated closing will allow our independent auditors, PriceWaterhouseCoopers, to have the time necessary to test the processes used by BPA for the closing and preparation of the financial statements. In order to ensure that all expenses and liabilities are accounted for in the period in which they are incurred, the Fish and Wildlife program, along with all other programs within BPA, are asking our contractors to provide us with an estimate of contract performance that will occur prior to June 30, 2004, but will not be billed until July 1, 2004 or later. In August you will be asked to provide a second estimate for costs that will be incurred but not billed before September 30, 2004. It is critical that you participate in both accrual exercises in order for BPA to meet the requirements of it's auditors.

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Sincerely,

Scott R. Hampton
EF&W Business Operations Support

Contract Accruals for Work Performed but Not Billed Through June 30, 2004
For Fish and Wildlife Contracts with the Bonneville Power Administration

TERRAQUA INC (WAUCONDA (SERVICE VENDOR))
PO BOX 85
WAUCONDA WA 98859

Project Number COTR	Contract Number (Release)	Contract Title	Status and Date	Accrual Performance Period	Estimated Accrual Amount
200301700 BEATY	00014880 (00001)	2003-017-00 COORDINATION FOR WENATCHEE EFFECTIVENESS MONITORING	ISSUED 09/05/2003		

I certify that the above services were performed on or before June 30, 2004 and that an invoice will not be submitted to BPA for payment by June 30, 2004.

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Signed

Date:

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

Environment, Fish and Wildlife

May 28, 2004

In reply refer to: KEWB-4

TETRA TECH FW INC (BOTHELL (SERVICE VENDOR))
12100 NE 195TH ST
SUITE 200
BOTHELL WA 98011

With the requirement for Federal agencies to close their books sooner after the end of the fiscal year and provide audited financial statements, BPA needs to conduct a simulated year-end closing on June 30, 2004. This simulated closing will allow our independent auditors, PriceWaterhouseCoopers, to have the time necessary to test the processes used by BPA for the closing and preparation of the financial statements. In order to ensure that all expenses and liabilities are accounted for in the period in which they are incurred, the Fish and Wildlife program, along with all other programs within BPA, are asking our contractors to provide us with an estimate of contract performance that will occur prior to June 30, 2004, but will not be billed until July 1, 2004 or later. In August you will be asked to provide a second estimate for costs that will be incurred but not billed before September 30, 2004. It is critical that you participate in both accrual exercises in order for BPA to meet the requirements of it's auditors.

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EF&W Business Operations Support

Contract Accruals for Work Performed but Not Billed Through June 30, 2004
For Fish and Wildlife Contracts with the Bonneville Power Administration

TETRA TECH FW INC (BOTHELL (SERVICE VENDOR))
12100 NE 195TH ST
SUITE 200
BOTHELL WA 98011

Project Number COTR	Contract Number (Release)	Contract Title	Status and Date	Accrual Performance Period	Estimated Accrual Amount
200311300 PICCININNI	00015102 ( )	PI 200311300 FISH COUNTING PROTOCOLS	ISSUED 09/02/2003		

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Signed

Date:

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

Environment, Fish and Wildlife

May 28, 2004

In reply refer to: KEWB-4

UMATILLA ELECTRIC COOPERATIVE (UMATILLA)
PO BOX 1148
HERMISTON OR 97838

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Sincerely,

Scott R. Hampton
EF&W Business Operations Support

Contract Accruals for Work Performed but Not Billed Through June 30, 2004
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	Status and Date	Accrual Performance Period	Estimated Accrual Amount
198902700 MCCLOUD	00004290 ( )	1989-027-00 UTILITY SERVICE, SANDPOINT, OR	ISSUED 04/02/2001		
198902700 MCCLOUD	00006149 ( )	1989-027-00 POWER SERVICE FOR PHASE2/UMATILLA PUMPING	ISSUED 08/15/2001		
198902700 MCCLOUD	00006322 ( )	1989-027-00 REPAY POWER/O&M/UMATILLA BASIN	ISSUED 08/21/2001		
198902700 MARCOTTE	00007733 ( )	1989-027-00 GREEN POWER PURCHASE	CLOSED 10/24/2003		

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Signed

Date:

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

Environment, Fish and Wildlife

May 28, 2004

In reply refer to: KEWB-4

CONFEDERATED TRIBES OF THE UMATILLA INDIAN RESERVATION (UMATILLA TRIBE)
PO BOX 638
PENDLETON OR 97801

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Sincerely,

Scott R. Hampton
EF&W Business Operations Support

Contract Accruals for Work Performed but Not Billed Through June 30, 2004
For Fish and Wildlife Contracts with the Bonneville Power Administration

CONFEDERATED TRIBES OF THE UMATILLA INDIAN RESERVATION (UMATILLA TRIBE)
PO BOX 638
PENDLETON OR 97801
Phone: (503) 276-8221

Project Number COTR	Contract Number (Release)	Contract Title	Status and Date	Accrual Performance Period	Estimated Accrual Amount
198710001 MCCLOUD	00006513 ( )	1987-100-01 UMATILLA BASIN ANADROMOUS FISH HABITAT ENHANCEMENT	ISSUED 08/30/2001		
200101100 LOFY	00005044 ( )	2001-011-00 HABITAT DIVERSITY IN ALLUVIAL RIVERS	CLOSED 03/06/2004		
198343500 MCCLOUD	00004013 ( )	1983-435-00 UMATILLA HATCHERY SATELLITE FACILITIES O&M	ISSUED 03/19/2001		
200003900 ZELINSKY	00013171 ( )	2000-039-00 WALLA WALLA NATURAL PRODUCTION MONITORING &EVALUATION	ISSUED 03/14/2003		
199800703 KIRKMAN	00006509 ( )	1998-007-03 GRANDE RONDE SUPPLEMENTATION M&E O&M	ISSUED 08/31/2001		
199800703 KIRKMAN	00012785 ( )	1998-007-03 GRANDE RONDE SUPPLEMENTATION M & E	ISSUED 02/05/2003		
199402600 DOCHERTY	00016223 ( )	1994-026-00 PACIFIC LAMPREY RESEARCH & RESTORATION	ISSUED 01/20/2004		
199402600 DOCHERTY	00005455 ( )	1994-026-00 PACIFIC LAMPREY RESEARCH & RESTORATION	CLOSED 05/11/2004		
199009200 DEHERRERA	00004133 ( )	1990-092-00 CONFORTH RANCH/WANAKET WILDLIFE MITIGATION	ISSUED 03/23/2001		
199202601 WELCH	00012339 ( )	199202601 LONGLEY MEADOW RESTORATION PROJECT	ISSUED 12/20/2002		
200203000 LOFY	00012037 ( )	2002-030-00 PROGENY MARKER FOR SALMONIDS	ISSUED 12/02/2002		
199202601 WELCH	00006231 ( )	2000-066-00 MCCOY CREEK - ALTA CUNHA RANCHES RIPARIAN RESTORATION	CLOSED 04/09/2004		
199202601 SIMPSON	00016581 ( )	MILL CREEK-LEWIS DIVERSION	ISSUED 02/12/2004		
199000501 MCCLOUD	00004115 ( )	1990-005-01 UMATILLA BASIN NATURAL PRODUCTION MONITORING	ISSUED 03/23/2001		
198802200 MCCLOUD	00004112 ( )	1988-022-00 UMATILLA FISH PASSAGE OPERATIONS	ISSUED 03/23/2001		
200003100 BAUGHER	00006613 ( )	2000-031-00 N. FORK JOHN DAY RIVER ANDROMOUS FISH HAB ENHANCEMENT	ISSUED 09/07/2001		
200203700 DOCHERTY	00011402 ( )	2002-037-00 CHARACTERIZE DIST. & STATUS OF FRESHWATER MUSSELS	ISSUED 09/25/2002		
199604601 ZELINSKY	00006414 ( )	1996-046-01 WALLA WALA RIVER BASIN FISH HABITAT ENHANCEMENT	ISSUED 08/24/2001		
200003300 BRANUM	00012779 ( )	2000-033-00 WALLA WALLA FISH PASSAGE OPERATIONS	ISSUED 02/05/2003		
Project Number COTR	**Contract Number (Release)**	**Contract Title**	**Status and Date**	**Accrual Performance Period**	**Estimated Accrual Amount**
199506001 DEHERRERA	00007514 ( )	1995-060-01 ISKUULPA WATERSHED PROJECT	ISSUED 11/16/2001		
200003800 MARCOTTE	00004395 ( )	2000-038-00 SPRING CHINOOK SUPPLEMENTATION-HATCHERY MASTER PLAN	ISSUED 04/09/2001		
199608300 WELCH	00006229 ( )	1996-083-00 MCINTYRE ROAD/MCCOY CREEK CROSSING	ISSUED 08/15/2001		
199202601 WELCH	00006251 ( )	199202601 GRANDE RONDE MAINSTEM ENHANCEMENT	ISSUED 08/16/2001		
200300500 LOFY	00015070 ( )	2003-005-00 HGMP PHASES II/III	ISSUED 08/28/2003		
199506001 DEHERRERA	00006639 ( )	1995-060-01 COLUMBIA BASIN F&W MITIGATION, SQUAW CREEK WATERSHED	CLOSED 12/16/2003		

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

Signed

Date:

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

Environment, Fish and Wildlife

May 28, 2004

In reply refer to: KEWB-4

UNDERWOOD CONSERVATION DIST (WHITE SALMON)
170 NW LINCOLN
WHITE SALMON WA 98672

With the requirement for Federal agencies to close their books sooner after the end of the fiscal year and provide audited financial statements, BPA needs to conduct a simulated year-end closing on June 30, 2004. This simulated closing will allow our independent auditors, PriceWaterhouseCoopers, to have the time necessary to test the processes used by BPA for the closing and preparation of the financial statements. In order to ensure that all expenses and liabilities are accounted for in the period in which they are incurred, the Fish and Wildlife program, along with all other programs within BPA, are asking our contractors to provide us with an estimate of contract performance that will occur prior to June 30, 2004, but will not be billed until July 1, 2004 or later. In August you will be asked to provide a second estimate for costs that will be incurred but not billed before September 30, 2004. It is critical that you participate in both accrual exercises in order for BPA to meet the requirements of it's auditors.

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Please include in your accrual estimate any indirect costs and any subcontractor costs that will be incurred but not billed before June 30, 2004. **The accrual estimate should be less than the contract balance and should not result in the spending cap being exceeded.** Please be as accurate as possible in making the accrual estimate. 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.

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Please return the completed and signed form to BPA, ATTN: KEWB-4/Accrual Estimates, by June 18, 2004. 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. Running Balance Reports that show payment histories for each contract are available at the following location on the BPA website to assist you in calculating your accrual estimate:

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Sincerely,

Scott R. Hampton
EF&W Business Operations Support

Contract Accruals for Work Performed but Not Billed Through June 30, 2004
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	Status and Date	Accrual Performance Period	Estimated Accrual Amount
199801900 BAUGHER	00005480 ( )	1998-019-00 WIND RIVER WATERSHED	ISSUED 06/22/2001		
200102500 BAUGHER	00006301 ( )	2001-025-00 SALMONID PRODUCTION IN RESTORED RATTLESNAKE CREEK	ISSUED 08/24/2001		

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Signed

Date:

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

Environment, Fish and Wildlife

May 28, 2004

In reply refer to: KEWB-4

UNION CO SOIL & WATER CONSERV DIST (LA GRANDE)
10507 N MCALISTER
LA GRANDE OR 97850

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Sincerely,

Scott R. Hampton
EF&W Business Operations Support

Contract Accruals for Work Performed but Not Billed Through June 30, 2004
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	Status and Date	Accrual Performance Period	Estimated Accrual Amount
199202601 WELCH	00006307 ( )	1999-071-00 HAGEDORN ROAD RELOCATION/STREAM RESTORATION	CLOSED 04/08/2004		
199202601 WELCH	00009847 ( )	1992-026-01 GRAND RONDE MODEL WATERSHED CHARTER DEVELOPMENT PHAS	ISSUED 09/09/2002		
199202601 WELCH	00010547 ( )	1992-026-01 UPPER GRANDE RONDE DIRECT SEED INCENTIVE PROGRAM	ISSUED 08/05/2002		

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Signed

Date:

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

Environment, Fish and Wildlife

May 28, 2004

In reply refer to: KEWB-4

UNION COUNTY (LA GRANDE)
1106 K AVE
LA GRANDE OR 97850

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Scott R. Hampton
EF&W Business Operations Support

Contract Accruals for Work Performed but Not Billed Through June 30, 2004
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	Status and Date	Accrual Performance Period	Estimated Accrual Amount
199202601 WELCH	00010534 ( )	1992-026-01, GRANDE RONDE VALLEY STREAM GAUGING	ISSUED 11/20/2002		
199202601 WELCH	00011695 ( )	1992-026-01 GRAND RONDE MODEL WATERSHED PROGRAM	ISSUED 03/05/2003		

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Signed

Date:

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

Environment, Fish and Wildlife

May 28, 2004

In reply refer to: KEWB-4

US DEPT OF ARMY (SEATTLE)
USACE FINANCE CENTER
SEATTLE DISTRICT - G3
5722 INTEGRITY DRIVE
MILLINGTON TN 38054-5005

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Sincerely,

Scott R. Hampton
EF&W Business Operations Support

Contract Accruals for Work Performed but Not Billed Through June 30, 2004
For Fish and Wildlife Contracts with the Bonneville Power Administration

US DEPT OF ARMY (SEATTLE)
USACE FINANCE CENTER
SEATTLE DISTRICT - G3
5722 INTEGRITY DRIVE
MILLINGTON TN 38054-5005

Project Number COTR	Contract Number (Release)	Contract Title	Status and Date	Accrual Performance Period	Estimated Accrual Amount
200302300 HERMESTON	00016123 ( )	2003-023-00--CHIEF JOSEPH DAM HATCHERY WATER SUPPLY STUDY	ISSUED 12/30/2003		

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Date:

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

Environment, Fish and Wildlife

May 28, 2004

In reply refer to: KEWB-4

USDA FOREST SERVICE (USFS UMATILLA)
UMATILLA NATIONAL FOREST
2517 SW HAILEY AVE
PENDLETON OR 97801
Attn: OPAC

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Please return the completed and signed form to BPA, ATTN: KEWB-4/Accrual Estimates, by June 18, 2004. 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. Running Balance Reports that show payment histories for each contract are available at the following location on the BPA website to assist you in calculating your accrual estimate:

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

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Sincerely,

Scott R. Hampton
EF&W Business Operations Support

Contract Accruals for Work Performed but Not Billed Through June 30, 2004
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	Status and Date	Accrual Performance Period	Estimated Accrual Amount
199401805 WELCH	00005130 ( )	199401805 ASOTIN CREEK ISCO WATER/MACRO INV SAMPLE	ISSUED 05/31/2001		
199401805 WELCH	00005207 ( )	2000-047-00 GIS MAPPING - ASOTIN CREEK WATERSHED	CLOSED 08/04/2003		

I certify that the above services were performed on or before June 30, 2004 and that an invoice will not be submitted to BPA for payment by June 30, 2004.

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

Signed

Date:

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

Environment, Fish and Wildlife

May 28, 2004

In reply refer to: KEWB-4

USDA FOREST SERVICE (WALLOWA VALLEY RANGER DISTRICT)
WALLOWA VALLEY RANGER DISTRICT
802 HWY 82
ENTERPRISE OR 97828

With the requirement for Federal agencies to close their books sooner after the end of the fiscal year and provide audited financial statements, BPA needs to conduct a simulated year-end closing on June 30, 2004. This simulated closing will allow our independent auditors, PriceWaterhouseCoopers, to have the time necessary to test the processes used by BPA for the closing and preparation of the financial statements. In order to ensure that all expenses and liabilities are accounted for in the period in which they are incurred, the Fish and Wildlife program, along with all other programs within BPA, are asking our contractors to provide us with an estimate of contract performance that will occur prior to June 30, 2004, but will not be billed until July 1, 2004 or later. In August you will be asked to provide a second estimate for costs that will be incurred but not billed before September 30, 2004. It is critical that you participate in both accrual exercises in order for BPA to meet the requirements of it's auditors.

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Sincerely,

Scott R. Hampton
EF&W Business Operations Support

Contract Accruals for Work Performed but Not Billed Through June 30, 2004
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	Status and Date	Accrual Performance Period	Estimated Accrual Amount
199907800 SHAW	00000007 (00001)	199907800 CROW CREEK STAR THISTLE CONTAINMENT AND RIPARIAN AND SP	CLOSED 04/09/2004		
199202601 WELCH	00005855 ( )	1992-26-1 WALLOWA VALLEY RANGER DIST FY2001 PROJECTS	ISSUED 08/27/2001		

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Signed

Date:

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

Environment, Fish and Wildlife

May 28, 2004

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

With the requirement for Federal agencies to close their books sooner after the end of the fiscal year and provide audited financial statements, BPA needs to conduct a simulated year-end closing on June 30, 2004. This simulated closing will allow our independent auditors, PriceWaterhouseCoopers, to have the time necessary to test the processes used by BPA for the closing and preparation of the financial statements. In order to ensure that all expenses and liabilities are accounted for in the period in which they are incurred, the Fish and Wildlife program, along with all other programs within BPA, are asking our contractors to provide us with an estimate of contract performance that will occur prior to June 30, 2004, but will not be billed until July 1, 2004 or later. In August you will be asked to provide a second estimate for costs that will be incurred but not billed before September 30, 2004. It is critical that you participate in both accrual exercises in order for BPA to meet the requirements of it's auditors.

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Sincerely,

Scott R. Hampton
EF&W Business Operations Support

Contract Accruals for Work Performed but Not Billed Through June 30, 2004
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	Status and Date	Accrual Performance Period	Estimated Accrual Amount
199202601 WELCH	00006205 ( )	1992-026-01 GRANDE RONDE R BASIN - CULVERT REPLACEMENTS	ISSUED 08/14/2001		
199202601 WELCH	00005151 ( )	1992-026-01 LITTLE CATHERINE AND LICK CREEK RESTORATION	ISSUED 07/02/2001		
199202601 WELCH	00005889 ( )	1992-26-1 LAGRANDE RANGER DISTRICT FY2001 PROJECTS	ISSUED 08/14/2001		
199202601 WELCH	00006256 ( )	199202601 BEAVER CREEK FISH PASSAGE	ISSUED 08/16/2001		
199202601 WELCH	00006227 ( )	199202601 MEADOW CREEK RIPARIAN PASTURE FENCING	ISSUED 08/15/2001		
199202601 WELCH	00011200 ( )	1992-26-1 LA GRANDE RANGER DIST FY 02 PROJECTS	ISSUED 09/17/2002		
199202601 WELCH	00006275 ( )	1999-074-00 LITTLE FLY CREEK HEADCUT REHABILITATION	CLOSED 04/13/2004		
199202601 WELCH	00006248 ( )	1998-049-01 MCINTYRE ROAD RELOCATION	CLOSED 04/14/2004		

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Signed

Date:

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

Environment, Fish and Wildlife

May 28, 2004

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

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Sincerely,

Scott R. Hampton
EF&W Business Operations Support

Contract Accruals for Work Performed but Not Billed Through June 30, 2004
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	Status and Date	Accrual Performance Period	Estimated Accrual Amount
199801900 BAUGHER	00006033 ( )	1998-19-00 WIND RIVER WATERSHED	ISSUED 08/03/2001		

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Date:

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

Environment, Fish and Wildlife

May 28, 2004

In reply refer to: KEWB-4

USDA FOREST SERVICE (USFS BOISE)
BOISE NATIONAL FOREST
1249 S BINNELL WAY SUITE 200
BOISE ID 83709
Attn: OPAC

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EF&W Business Operations Support

Contract Accruals for Work Performed but Not Billed Through June 30, 2004
For Fish and Wildlife Contracts with the Bonneville Power Administration

USDA FOREST SERVICE (USFS BOISE)
BOISE NATIONAL FOREST
1249 S BINNELL WAY SUITE 200
BOISE ID 83709
Attn: OPAC

Phone: (208) 373-4100

Project Number COTR	Contract Number (Release)	Contract Title	Status and Date	Accrual Performance Period	Estimated Accrual Amount
199306200 MEULEMAN	00003139 ( )	1993-062-00 UPPER SALMON RIVER ANADROMOUS FISH PASSAGE ENHANCEMEN	CLOSED 04/07/2004		

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

Environment, Fish and Wildlife

May 28, 2004

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

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2. The invoice for the contract performance in question will not be received by BPA prior to the close of business on June 30, 2004. The work will be invoiced in the months following June 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 June 30th, or including expenses for work that will take place after June 30th.

Please include in your accrual estimate any indirect costs and any subcontractor costs that will be incurred but not billed before June 30, 2004. **The accrual estimate should be less than the contract balance and should not result in the spending cap being exceeded.** Please be as accurate as possible in making the accrual estimate. 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.

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. This year we've included a column that shows the status of the contract. If the contract status is closed, there may be a few instances where BPA has not received the final invoice and an accrual estimate is needed. In most cases, you can indicate $0 for the closed contract. **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 May 2004 and an invoice for June 2004, 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. **To help us match the actual invoice to the accrual estimate for invoices received after June 30th, please indicate on the invoice or transmittal letter, that portion of the invoice that relates to work performed on or before June 30th and label it "Cost for work prior to July 1, 2004".**

Please return the completed and signed form to BPA, ATTN: KEWB-4/Accrual Estimates, by June 18, 2004. 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. Running Balance Reports that show payment histories for each contract are available at the following location on the BPA website to assist you in calculating your accrual estimate:

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Sincerely,

Scott R. Hampton
EF&W Business Operations Support

Contract Accruals for Work Performed but Not Billed Through June 30, 2004
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	Status and Date	Accrual Performance Period	Estimated Accrual Amount
199902000 RALSTON	00006466 ( )	99-20 SNAKE RIV CHINOOK SALMON - PERSISTENCE AND SPATIAL DYNAMICS	ISSUED 09/10/2001		

I certify that the above services were performed on or before June 30, 2004 and that an invoice will not be submitted to BPA for payment by June 30, 2004.

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1. There must have been actual contract performance prior to July 1, 2004.
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Since All the above conditions have been met, these expenditures should be accrued.

Signed

Date:

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

Environment, Fish and Wildlife

May 28, 2004

In reply refer to: KEWB-4

USDA FOREST SERVICE (PENDLETON)
2517 SW HAILEY AVE
PENDLETON OR 97801

With the requirement for Federal agencies to close their books sooner after the end of the fiscal year and provide audited financial statements, BPA needs to conduct a simulated year-end closing on June 30, 2004. This simulated closing will allow our independent auditors, PriceWaterhouseCoopers, to have the time necessary to test the processes used by BPA for the closing and preparation of the financial statements. In order to ensure that all expenses and liabilities are accounted for in the period in which they are incurred, the Fish and Wildlife program, along with all other programs within BPA, are asking our contractors to provide us with an estimate of contract performance that will occur prior to June 30, 2004, but will not be billed until July 1, 2004 or later. In August you will be asked to provide a second estimate for costs that will be incurred but not billed before September 30, 2004. It is critical that you participate in both accrual exercises in order for BPA to meet the requirements of it's auditors.

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Sincerely,

Scott R. Hampton
EF&W Business Operations Support

Contract Accruals for Work Performed but Not Billed Through June 30, 2004
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	Status and Date	Accrual Performance Period	Estimated Accrual Amount
199401805 WELCH	00005209 ( )	199401805 GIS MAPPING - ASOTIN CREEK WATERSHED	ISSUED 06/05/2001		

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

Signed

Date:

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

Environment, Fish and Wildlife

May 28, 2004

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

With the requirement for Federal agencies to close their books sooner after the end of the fiscal year and provide audited financial statements, BPA needs to conduct a simulated year-end closing on June 30, 2004. This simulated closing will allow our independent auditors, PriceWaterhouseCoopers, to have the time necessary to test the processes used by BPA for the closing and preparation of the financial statements. In order to ensure that all expenses and liabilities are accounted for in the period in which they are incurred, the Fish and Wildlife program, along with all other programs within BPA, are asking our contractors to provide us with an estimate of contract performance that will occur prior to June 30, 2004, but will not be billed until July 1, 2004 or later. In August you will be asked to provide a second estimate for costs that will be incurred but not billed before September 30, 2004. It is critical that you participate in both accrual exercises in order for BPA to meet the requirements of it's auditors.

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EF&W Business Operations Support

Contract Accruals for Work Performed but Not Billed Through June 30, 2004
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	Status and Date	Accrual Performance Period	Estimated Accrual Amount
199202601 WELCH	00006250 ( )	199202601 UPPER GRANDE RONDE & CATHERINE CREEK WATERSHED REST.	ISSUED 08/15/2001		

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Signed

Date:

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

Environment, Fish and Wildlife

May 28, 2004

In reply refer to: KEWB-4

USDA FOREST SERVICE (HOOD RIVER)
902 WASCO AVE
HOOD RIVER OR 97031

With the requirement for Federal agencies to close their books sooner after the end of the fiscal year and provide audited financial statements, BPA needs to conduct a simulated year-end closing on June 30, 2004. This simulated closing will allow our independent auditors, PriceWaterhouseCoopers, to have the time necessary to test the processes used by BPA for the closing and preparation of the financial statements. In order to ensure that all expenses and liabilities are accounted for in the period in which they are incurred, the Fish and Wildlife program, along with all other programs within BPA, are asking our contractors to provide us with an estimate of contract performance that will occur prior to June 30, 2004, but will not be billed until July 1, 2004 or later. In August you will be asked to provide a second estimate for costs that will be incurred but not billed before September 30, 2004. It is critical that you participate in both accrual exercises in order for BPA to meet the requirements of it's auditors.

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Sincerely,

Scott R. Hampton
EF&W Business Operations Support

Contract Accruals for Work Performed but Not Billed Through June 30, 2004
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	Status and Date	Accrual Performance Period	Estimated Accrual Amount
199902500 WILCOX	00005685 ( )	1999-25 SANDY RIVER DELTA HABITAT RESTORATION	ISSUED 07/30/2001		

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

Signed

Date:

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

Environment, Fish and Wildlife

May 28, 2004

In reply refer to: KEWB-4

USDA FOREST SERVICE (SWEET HOME)
3225 HIGHWAY 20
SWEET HOME OR 97386

With the requirement for Federal agencies to close their books sooner after the end of the fiscal year and provide audited financial statements, BPA needs to conduct a simulated year-end closing on June 30, 2004. This simulated closing will allow our independent auditors, PriceWaterhouseCoopers, to have the time necessary to test the processes used by BPA for the closing and preparation of the financial statements. In order to ensure that all expenses and liabilities are accounted for in the period in which they are incurred, the Fish and Wildlife program, along with all other programs within BPA, are asking our contractors to provide us with an estimate of contract performance that will occur prior to June 30, 2004, but will not be billed until July 1, 2004 or later. In August you will be asked to provide a second estimate for costs that will be incurred but not billed before September 30, 2004. It is critical that you participate in both accrual exercises in order for BPA to meet the requirements of it's auditors.

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Sincerely,

Scott R. Hampton
EF&W Business Operations Support

Contract Accruals for Work Performed but Not Billed Through June 30, 2004
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	Status and Date	Accrual Performance Period	Estimated Accrual Amount
200103600 SKIDMORE	00007540 ( )	2001-36 AMES CREEK RESTORATION	ISSUED 11/16/2001		

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Signed

Date:

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

Environment, Fish and Wildlife

May 28, 2004

In reply refer to: KEWB-4

USDA FOREST SERVICE (WENATCHEE-OKANOGAN)
215 MELODY LANE
WENATCHEE WA 98801

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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 June 30th, or including expenses for work that will take place after June 30th.

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Please return the completed and signed form to BPA, ATTN: KEWB-4/Accrual Estimates, by June 18, 2004. 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. Running Balance Reports that show payment histories for each contract are available at the following location on the BPA website to assist you in calculating your accrual estimate:

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Sincerely,

Scott R. Hampton
EF&W Business Operations Support

Contract Accruals for Work Performed but Not Billed Through June 30, 2004
For Fish and Wildlife Contracts with the Bonneville Power Administration

USDA FOREST SERVICE (WENATCHEE-OKANOGAN)
215 MELODY LANE
WENATCHEE WA 98801

Project Number COTR	Contract Number (Release)	Contract Title	Status and Date	Accrual Performance Period	Estimated Accrual Amount
200301700 BEATY	00017492 ( )	2003-017-00 INTEGRATED STATUS & EFFECTIVENESS MONITORING PROGRAM	ISSUED 04/07/2004		

I certify that the above services were performed on or before June 30, 2004 and that an invoice will not be submitted to BPA for payment by June 30, 2004.

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

Signed

Date:

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

Environment, Fish and Wildlife

May 28, 2004

In reply refer to: KEWB-4

USDA FOREST SERVICE (FORT COLLINS)
240 W PROSPECT RD
FORT COLLINS CO 80526-2098
Attn: JUDY PERRY

With the requirement for Federal agencies to close their books sooner after the end of the fiscal year and provide audited financial statements, BPA needs to conduct a simulated year-end closing on June 30, 2004. This simulated closing will allow our independent auditors, PriceWaterhouseCoopers, to have the time necessary to test the processes used by BPA for the closing and preparation of the financial statements. In order to ensure that all expenses and liabilities are accounted for in the period in which they are incurred, the Fish and Wildlife program, along with all other programs within BPA, are asking our contractors to provide us with an estimate of contract performance that will occur prior to June 30, 2004, but will not be billed until July 1, 2004 or later. In August you will be asked to provide a second estimate for costs that will be incurred but not billed before September 30, 2004. It is critical that you participate in both accrual exercises in order for BPA to meet the requirements of it's auditors.

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Sincerely,

Scott R. Hampton
EF&W Business Operations Support

Contract Accruals for Work Performed but Not Billed Through June 30, 2004
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	Status and Date	Accrual Performance Period	Estimated Accrual Amount
200204900 RALSTON	00010762 ( )	2002-49 EVAL FACT INFLU BIAS & PRECISION OF CHIN SAL REDD COUNTS	ISSUED 08/08/2002		

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Signed

Date:

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

Environment, Fish and Wildlife

May 28, 2004

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

With the requirement for Federal agencies to close their books sooner after the end of the fiscal year and provide audited financial statements, BPA needs to conduct a simulated year-end closing on June 30, 2004. This simulated closing will allow our independent auditors, PriceWaterhouseCoopers, to have the time necessary to test the processes used by BPA for the closing and preparation of the financial statements. In order to ensure that all expenses and liabilities are accounted for in the period in which they are incurred, the Fish and Wildlife program, along with all other programs within BPA, are asking our contractors to provide us with an estimate of contract performance that will occur prior to June 30, 2004, but will not be billed until July 1, 2004 or later. In August you will be asked to provide a second estimate for costs that will be incurred but not billed before September 30, 2004. It is critical that you participate in both accrual exercises in order for BPA to meet the requirements of it's auditors.

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Contract Accruals for Work Performed but Not Billed Through June 30, 2004
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	Status and Date	Accrual Performance Period	Estimated Accrual Amount
199202601 WELCH	00006245 ( )	1992-026-01 GRANDE RONDE MODEL WATERSHED PROGRAM	ISSUED 08/15/2001		

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Date:

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

Environment, Fish and Wildlife

May 28, 2004

In reply refer to: KEWB-4

USDA FOREST SERVICE (WENATCHEE)
1133 N WESTERN AVE
WENATCHEE WA 98801-5933

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Sincerely,

Scott R. Hampton
EF&W Business Operations Support

Contract Accruals for Work Performed but Not Billed Through June 30, 2004
For Fish and Wildlife Contracts with the Bonneville Power Administration

USDA FOREST SERVICE (WENATCHEE)
1133 N WESTERN AVE
WENATCHEE WA 98801-5933

Project Number COTR	Contract Number (Release)	Contract Title	Status and Date	Accrual Performance Period	Estimated Accrual Amount
200301700 BEATY	00017856 ( )	2003 017 00 INTEGRATED STATUS & EFFECTIVENESS MONITORING	ISSUED 04/28/2004		

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Date:

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

Environment, Fish and Wildlife

May 28, 2004

In reply refer to: KEWB-4

USDA NATURAL RESOURCES (USDA NRCS)
CONSERVATION SERVICE
316 W BOONE AVE #450
SPOKANE WA 99201-2348

With the requirement for Federal agencies to close their books sooner after the end of the fiscal year and provide audited financial statements, BPA needs to conduct a simulated year-end closing on June 30, 2004. This simulated closing will allow our independent auditors, PriceWaterhouseCoopers, to have the time necessary to test the processes used by BPA for the closing and preparation of the financial statements. In order to ensure that all expenses and liabilities are accounted for in the period in which they are incurred, the Fish and Wildlife program, along with all other programs within BPA, are asking our contractors to provide us with an estimate of contract performance that will occur prior to June 30, 2004, but will not be billed until July 1, 2004 or later. In August you will be asked to provide a second estimate for costs that will be incurred but not billed before September 30, 2004. It is critical that you participate in both accrual exercises in order for BPA to meet the requirements of it's auditors.

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Scott R. Hampton
EF&W Business Operations Support

Contract Accruals for Work Performed but Not Billed Through June 30, 2004
For Fish and Wildlife Contracts with the Bonneville Power Administration

USDA NATURAL RESOURCES (USDA NRCS)
CONSERVATION SERVICE
316 W BOONE AVE #450
SPOKANE WA 99201-2348
Phone: (509) 925-8580

Project Number COTR	Contract Number (Release)	Contract Title	Status and Date	Accrual Performance Period	Estimated Accrual Amount
199704901 BYRNES	00000402 (00001)	1997-049-01 TEANAWAY RIVER INSTREAM FLOW RESTORATION	CLOSED 04/10/2004		

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Date:

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

Environment, Fish and Wildlife

May 28, 2004

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

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Sincerely,

Scott R. Hampton
EF&W Business Operations Support

Contract Accruals for Work Performed but Not Billed Through June 30, 2004
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	Status and Date	Accrual Performance Period	Estimated Accrual Amount
199202601 WELCH	00005849 ( )	1992-026-01 GROUSE CREEK RESTORATION	ISSUED 07/20/2001		

I certify that the above services were performed on or before June 30, 2004 and that an invoice will not be submitted to BPA for payment by June 30, 2004.

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1. There must have been actual contract performance prior to July 1, 2004.
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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.

Signed

Date:

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

Environment, Fish and Wildlife

May 28, 2004

In reply refer to: KEWB-4

US DOI BUREAU OF RECLAMATION (REGIONAL OFC)
PACIFIC NW REGION
1150 N CURTIS RD
BOISE ID 83796-1234

With the requirement for Federal agencies to close their books sooner after the end of the fiscal year and provide audited financial statements, BPA needs to conduct a simulated year-end closing on June 30, 2004. This simulated closing will allow our independent auditors, PriceWaterhouseCoopers, to have the time necessary to test the processes used by BPA for the closing and preparation of the financial statements. In order to ensure that all expenses and liabilities are accounted for in the period in which they are incurred, the Fish and Wildlife program, along with all other programs within BPA, are asking our contractors to provide us with an estimate of contract performance that will occur prior to June 30, 2004, but will not be billed until July 1, 2004 or later. In August you will be asked to provide a second estimate for costs that will be incurred but not billed before September 30, 2004. It is critical that you participate in both accrual exercises in order for BPA to meet the requirements of it's auditors.

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Sincerely,

Scott R. Hampton
EF&W Business Operations Support

Contract Accruals for Work Performed but Not Billed Through June 30, 2004
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	Status and Date	Accrual Performance Period	Estimated Accrual Amount
199503300 MCCLOUD	00014251 ( )	1995-033-00 -- O & M OF YAKIMA PHASE II SCREEN	ISSUED 08/01/2003		

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Signed

Date:

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

Environment, Fish and Wildlife

May 28, 2004

In reply refer to: KEWB-4

US DOI BUREAU OF RECLAMATION (BOISE)
230 COLLINS RD
BOISE ID 83702-4520

With the requirement for Federal agencies to close their books sooner after the end of the fiscal year and provide audited financial statements, BPA needs to conduct a simulated year-end closing on June 30, 2004. This simulated closing will allow our independent auditors, PriceWaterhouseCoopers, to have the time necessary to test the processes used by BPA for the closing and preparation of the financial statements. In order to ensure that all expenses and liabilities are accounted for in the period in which they are incurred, the Fish and Wildlife program, along with all other programs within BPA, are asking our contractors to provide us with an estimate of contract performance that will occur prior to June 30, 2004, but will not be billed until July 1, 2004 or later. In August you will be asked to provide a second estimate for costs that will be incurred but not billed before September 30, 2004. It is critical that you participate in both accrual exercises in order for BPA to meet the requirements of it's auditors.

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Contract Accruals for Work Performed but Not Billed Through June 30, 2004
For Fish and Wildlife Contracts with the Bonneville Power Administration

US DOI BUREAU OF RECLAMATION (BOISE)
230 COLLINS RD
BOISE ID 83702-4520

Project Number COTR	Contract Number (Release)	Contract Title	Status and Date	Accrual Performance Period	Estimated Accrual Amount
199202601 WELCH	00013184 ( )	1992-026-01 GRANDE RONDE RIVER BASIN WATERSHED ENGINEER	ISSUED 06/11/2003		
199107500 MCCLOUD	00004655 ( )	1991-075-00 YAKIMA FISH SCREENS	ISSUED 04/30/2001		

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Date:

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

Environment, Fish and Wildlife

May 28, 2004

In reply refer to: KEWB-4

US DOI FISH & WILDLIFE SERVICE (PORTLAND)
911 NE ELEVENTH AVE
PORTLAND OR 97232

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Scott R. Hampton
EF&W Business Operations Support

Contract Accruals for Work Performed but Not Billed Through June 30, 2004
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	Status and Date	Accrual Performance Period	Estimated Accrual Amount
200203200 DOCHERTY	00010474 ( )	2002-032-00 INVESTIGATING PASSAGE OF ESA-LISTED JUVENILE CSALMON	ISSUED 07/23/2002		
200001600 CRAIG	00004668 ( )	2000-016-00 TUALATIN RIVER NATIONAL WILDLIFE REFUGE ADDITIONS	ISSUED 04/30/2001		
200200600 BEATY	00009774 ( )	2002-006-00 BULL TROUT MOVEMENTS: TUCANNON & LOWER SNAKE RIVERS	ISSUED 06/27/2002		
200300500 LOFY	00014928 ( )	2003-005-00 HGMP PHASES II/III	ISSUED 08/19/2003		
200300800 BAUGHER	00017377 ( )	PI 2003-008-00 PRESERVE AND RESTORE COLUMBIA RIVER ESTURARY	ISSUED 04/08/2004		
198909801 LOFY	00004998 ( )	1989-098-01 SALMON SUPPLEMENTATION STUDIES IN IDAHO RIVERS	ISSUED 05/22/2001		
199604000 HERMESTON	00017067 ( )	COHO REARING AT WILLARD NFH - PROJECT NO. 1996-040-00	ISSUED 03/12/2004		
199604000 HERMESTON	00014061 ( )	1996-040-00 COHO REARING AT LEAVENWORTH NATIONAL FISH HATCHERY	ISSUED 06/18/2003		

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Date:

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

Environment, Fish and Wildlife

May 28, 2004

In reply refer to: KEWB-4

US DOI FISH & WILDLIFE SERVICE (VANCOUVER)
9317 HWY 99 #1
VANCOUVER WA 98665

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EF&W Business Operations Support

Contract Accruals for Work Performed but Not Billed Through June 30, 2004
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	Status and Date	Accrual Performance Period	Estimated Accrual Amount
200001200 DOCHERTY	00004669 ( )	2000-012-00 EVALUATION FACTORS LIMITING COL RIVER CHUM	ISSUED 04/30/2001		
200001400 DOCHERTY	00004672 ( )	2000-014-00 EVALUATE LAMPREY HAB/POP IN CEDAR CREEK	ISSUED 04/30/2001		
199900301 DOCHERTY	00004670 ( )	1999-003-01 EVAL SPAWNING OF FALL CHINOOK & CHUM SALMON	ISSUED 04/30/2001		
199602000 NOICE	00004698 ( )	1996-020-00 COMPARATIVE SURVIVAL RATE STUDY OF HATCHERY PIT	ISSUED 05/01/2001		
198712700 MCCLOUD	00004697 ( )	1987-127-00 SMOLT MONITORING PROGRAM - NON FEDERAL	ISSUED 05/01/2001		
198343500 MCCLOUD	00004738 ( )	1983-435-00 LITTLE WHITE SALMON HATCHERY/SPRING CHINOOK PROD.	ISSUED 05/03/2001		
198201303 YERXA	00004746 ( )	1982-013-03 CODED WIRE TAG - USFWS	ISSUED 05/03/2001		
199604000 HERMESTON	00013956 ( )	1996-040-00 -- COHO MARKING	ISSUED 06/11/2003		

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

Signed

Date:

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

Environment, Fish and Wildlife

May 28, 2004

In reply refer to: KEWB-4

US DOI FISH & WILDLIFE SERVICE (LONGVIEW)
1440 ABERNATHY RD
LONGVIEW WA 98632

With the requirement for Federal agencies to close their books sooner after the end of the fiscal year and provide audited financial statements, BPA needs to conduct a simulated year-end closing on June 30, 2004. This simulated closing will allow our independent auditors, PriceWaterhouseCoopers, to have the time necessary to test the processes used by BPA for the closing and preparation of the financial statements. In order to ensure that all expenses and liabilities are accounted for in the period in which they are incurred, the Fish and Wildlife program, along with all other programs within BPA, are asking our contractors to provide us with an estimate of contract performance that will occur prior to June 30, 2004, but will not be billed until July 1, 2004 or later. In August you will be asked to provide a second estimate for costs that will be incurred but not billed before September 30, 2004. It is critical that you participate in both accrual exercises in order for BPA to meet the requirements of it's auditors.

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Please include in your accrual estimate any indirect costs and any subcontractor costs that will be incurred but not billed before June 30, 2004. **The accrual estimate should be less than the contract balance and should not result in the spending cap being exceeded.** Please be as accurate as possible in making the accrual estimate. 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.

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Please return the completed and signed form to BPA, ATTN: KEWB-4/Accrual Estimates, by June 18, 2004. 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. Running Balance Reports that show payment histories for each contract are available at the following location on the BPA website to assist you in calculating your accrual estimate:

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

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Sincerely,

Scott R. Hampton
EF&W Business Operations Support

Contract Accruals for Work Performed but Not Billed Through June 30, 2004
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	Status and Date	Accrual Performance Period	Estimated Accrual Amount
198805312 LOFY	00013429 ( )	1988-053-07 HOOD RIVER STEELHEAD GENETICS STUDY	ISSUED 04/10/2003		
200306300 NOICE	00016522 ( )	PI 200306300 REPRO SUCCESS ABERNATHY CREEK	ISSUED 01/27/2004		
200007200 DOCHERTY	00006632 ( )	2000-072-00 HERITABILITY OF DISEASE RESISTANCE & IMMUNE FUNCTION	ISSUED 09/10/2001		

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Signed

Date:

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

Environment, Fish and Wildlife

May 28, 2004

In reply refer to: KEWB-4

US DOI FISH & WILDLIFE SERVICE (LEAVENWORTH)
12790 FISH HATCHERY ROAD
LEAVENWORTH NATL FISH HATCHERY
LEAVENWORTH WA 98826

With the requirement for Federal agencies to close their books sooner after the end of the fiscal year and provide audited financial statements, BPA needs to conduct a simulated year-end closing on June 30, 2004. This simulated closing will allow our independent auditors, PriceWaterhouseCoopers, to have the time necessary to test the processes used by BPA for the closing and preparation of the financial statements. In order to ensure that all expenses and liabilities are accounted for in the period in which they are incurred, the Fish and Wildlife program, along with all other programs within BPA, are asking our contractors to provide us with an estimate of contract performance that will occur prior to June 30, 2004, but will not be billed until July 1, 2004 or later. In August you will be asked to provide a second estimate for costs that will be incurred but not billed before September 30, 2004. It is critical that you participate in both accrual exercises in order for BPA to meet the requirements of it's auditors.

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EF&W Business Operations Support

Contract Accruals for Work Performed but Not Billed Through June 30, 2004
For Fish and Wildlife Contracts with the Bonneville Power Administration

US DOI FISH & WILDLIFE SERVICE (LEAVENWORTH)
12790 FISH HATCHERY ROAD
LEAVENWORTH NATL FISH HATCHERY
LEAVENWORTH WA 98826

Project Number COTR	Contract Number (Release)	Contract Title	Status and Date	Accrual Performance Period	Estimated Accrual Amount
200301700 BEATY	00018165 ( )	2003-017-00 - INTEGRATED STATUS & EFFECTIVENESS MONITORING	PENDING 05/21/2004		

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Signed

Date:

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

Environment, Fish and Wildlife

May 28, 2004

In reply refer to: KEWB-4

US DOI FISH & WILDLIFE SERVICE (KALISPELL)
780 CRESTON HATCHERY RD
KALISPELL MT 59901

With the requirement for Federal agencies to close their books sooner after the end of the fiscal year and provide audited financial statements, BPA needs to conduct a simulated year-end closing on June 30, 2004. This simulated closing will allow our independent auditors, PriceWaterhouseCoopers, to have the time necessary to test the processes used by BPA for the closing and preparation of the financial statements. In order to ensure that all expenses and liabilities are accounted for in the period in which they are incurred, the Fish and Wildlife program, along with all other programs within BPA, are asking our contractors to provide us with an estimate of contract performance that will occur prior to June 30, 2004, but will not be billed until July 1, 2004 or later. In August you will be asked to provide a second estimate for costs that will be incurred but not billed before September 30, 2004. It is critical that you participate in both accrual exercises in order for BPA to meet the requirements of it's auditors.

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Sincerely,

Scott R. Hampton
EF&W Business Operations Support

Contract Accruals for Work Performed but Not Billed Through June 30, 2004
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	Status and Date	Accrual Performance Period	Estimated Accrual Amount
199101904 MORINAKA	00004699 ( )	1991-019-04 KOKANEE PRODUCTION AT CRESTON NAT'L FISH HATCHERY	ISSUED 05/01/2001		

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Signed

Date:

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

Environment, Fish and Wildlife

May 28, 2004

In reply refer to: KEWB-4

US DOI FISH & WILDLIFE SERVICE (AHSAHKA)
4147 AHSAHKA RD
AHSAHKA ID 83520

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Sincerely,

Scott R. Hampton
EF&W Business Operations Support

Contract Accruals for Work Performed but Not Billed Through June 30, 2004
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	Status and Date	Accrual Performance Period	Estimated Accrual Amount
199901800 RALSTON	00004665 ( )	1999-018-00 CHARACTERIZE & QUANTIFY RESIDUAL STEELHEAD	ISSUED 04/30/2001		
199801003 DOCHERTY	00004700 ( )	1998-010-03 HOLD-SPAWNING DIST OF FALL CHINOOK SALMON	ISSUED 05/01/2001		
198909801 LOFY	00016291 ( )	PI 198909801 IDAHO SUPPLEM STUDY - CHINOOK - USFWS	ISSUED 01/27/2004		
199102900 DOCHERTY	00005233 ( )	1991-029-00 POST-RELESE ATTRIBUTES & SURVIVAL OF HATCHERY & NATUR	ISSUED 06/08/2001		

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Date:

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

Environment, Fish and Wildlife

May 28, 2004

In reply refer to: KEWB-4

US DOI GEOLOGICAL SURVEY (COOK)
NW FISHERIES SCIENCE CTR
5501-A-COOK-UNDERWOOD RD
COOK WA 98605

With the requirement for Federal agencies to close their books sooner after the end of the fiscal year and provide audited financial statements, BPA needs to conduct a simulated year-end closing on June 30, 2004. This simulated closing will allow our independent auditors, PriceWaterhouseCoopers, to have the time necessary to test the processes used by BPA for the closing and preparation of the financial statements. In order to ensure that all expenses and liabilities are accounted for in the period in which they are incurred, the Fish and Wildlife program, along with all other programs within BPA, are asking our contractors to provide us with an estimate of contract performance that will occur prior to June 30, 2004, but will not be billed until July 1, 2004 or later. In August you will be asked to provide a second estimate for costs that will be incurred but not billed before September 30, 2004. It is critical that you participate in both accrual exercises in order for BPA to meet the requirements of it's auditors.

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Sincerely,

Scott R. Hampton
EF&W Business Operations Support

Contract Accruals for Work Performed but Not Billed Through June 30, 2004
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	Status and Date	Accrual Performance Period	Estimated Accrual Amount
198740100 PICCININNI	00004740 ( )	1987-401-00 ASSESS OF SMOLT CONDITION: BIO & ENVIRON INTERACTIONS	ISSUED 05/03/2001		
199602100 NOICE	00004728 ( )	1996-021-00 GAS BUBBLE TRAUMA MONITORING & RESEARCH OF JUV SALMON	ISSUED 05/02/2001		
199801900 BAUGHER	00004973 ( )	1998-019-00 WIND RIVER WATERSHED	ISSUED 05/21/2001		
199501100 CRAIG	00004767 ( )	1995-011-02 3-D ACOUSTIC TELEMETRY AT COULEE	ISSUED 05/04/2001		
200102500 BAUGHER	00005068 ( )	2001-025-00 SALMONID PRODUCTION IN RESTORED RATTLESNAKE CREEK	ISSUED 05/25/2001		
199900301 DOCHERTY	00004701 ( )	1999-003-01 SPAWNING OF FALL CHINOOK & CHUM SALMON	ISSUED 05/01/2001		
200002900 DOCHERTY	00004695 ( )	2000-029-00 IDENTIFICATION OF LARVAL PACIFIC LAMPREYS, RIVER	ISSUED 05/01/2001		
200203200 DOCHERTY	00010524 ( )	2002-032-00 PASSAGE OF JUVENILE FALL CHINOOK	ISSUED 07/25/2002		

I certify that the above services were performed on or before June 30, 2004 and that an invoice will not be submitted to BPA for payment by June 30, 2004.

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

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

Signed

Date:

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

Environment, Fish and Wildlife

May 28, 2004

In reply refer to: KEWB-4

US DOI GEOLOGICAL SURVEY (DENVER)
FEDERAL CTR BOX 25425
DENVER CO 80255

With the requirement for Federal agencies to close their books sooner after the end of the fiscal year and provide audited financial statements, BPA needs to conduct a simulated year-end closing on June 30, 2004. This simulated closing will allow our independent auditors, PriceWaterhouseCoopers, to have the time necessary to test the processes used by BPA for the closing and preparation of the financial statements. In order to ensure that all expenses and liabilities are accounted for in the period in which they are incurred, the Fish and Wildlife program, along with all other programs within BPA, are asking our contractors to provide us with an estimate of contract performance that will occur prior to June 30, 2004, but will not be billed until July 1, 2004 or later. In August you will be asked to provide a second estimate for costs that will be incurred but not billed before September 30, 2004. It is critical that you participate in both accrual exercises in order for BPA to meet the requirements of it's auditors.

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Sincerely,

Scott R. Hampton
EF&W Business Operations Support

Contract Accruals for Work Performed but Not Billed Through June 30, 2004
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	Status and Date	Accrual Performance Period	Estimated Accrual Amount
200005200 DOCHERTY	00006209 ( )	2000-052-00 UPSTREAM MIGRATION PACIFIC LAMPREYS-JOHN DAY	ISSUED 08/14/2001		

I certify that the above services were performed on or before June 30, 2004 and that an invoice will not be submitted to BPA for payment by June 30, 2004.

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Signed

Date:

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

Environment, Fish and Wildlife

May 28, 2004

In reply refer to: KEWB-4

US DOI GEOLOGICAL SURVEY (WESTERN FISHERIES RESEARCH CENTER)
WESTERN FISHERIES RESEACH CTR
5501A COOK-UNDERWOOD RD
COOK WA 98605
Attn: KEN TIFFAN

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Scott R. Hampton
EF&W Business Operations Support

Contract Accruals for Work Performed but Not Billed Through June 30, 2004
For Fish and Wildlife Contracts with the Bonneville Power Administration

US DOI GEOLOGICAL SURVEY (WESTERN FISHERIES RESEARCH CENTER)
WESTERN FISHERIES RESEACH CTR
5501A COOK-UNDERWOOD RD
COOK WA 98605
Attn: KEN TIFFAN

Phone: (509) 538-2299

Project Number COTR	Contract Number (Release)	Contract Title	Status and Date	Accrual Performance Period	Estimated Accrual Amount
199102900 DOCHERTY	00018033 ( )	PI 199102900 EFFECTS OF SUMMER FLOW AUG ON SR FALL CHINOOK	PENDING 05/11/2004		
199102900 DOCHERTY	00005362 ( )	1991-029-00 IDENTIFY THE SPAWNING, REARING & MIGRATORY REQUIRE.	ISSUED 06/15/2001		

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Signed

Date:

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

Environment, Fish and Wildlife

May 28, 2004

In reply refer to: KEWB-4

US DOI GEOLOGICAL SURVEY (RESTON)
12201 SUNRISE VALLEY DR
MS303
RESTON VA 20192-0002

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Scott R. Hampton
EF&W Business Operations Support

Contract Accruals for Work Performed but Not Billed Through June 30, 2004
For Fish and Wildlife Contracts with the Bonneville Power Administration

US DOI GEOLOGICAL SURVEY (RESTON)
12201 SUNRISE VALLEY DR
MS303
RESTON VA 20192-0002
Phone: (303) 202-4700

Project Number COTR	Contract Number (Release)	Contract Title	Status and Date	Accrual Performance Period	Estimated Accrual Amount
200301700 BEATY	00017904 ( )	PI 2003-017-00 PL USGS/FSL-HEADWATER NUTRIENTS	PENDING 04/30/2004		

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Signed

Date:

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

Environment, Fish and Wildlife

May 28, 2004

In reply refer to: KEWB-4

US DOI NW BIOLOGICAL SCIENCE CENTER (SEATTLE)
6505 NE 65TH ST
SEATTLE WA 98115

With the requirement for Federal agencies to close their books sooner after the end of the fiscal year and provide audited financial statements, BPA needs to conduct a simulated year-end closing on June 30, 2004. This simulated closing will allow our independent auditors, PriceWaterhouseCoopers, to have the time necessary to test the processes used by BPA for the closing and preparation of the financial statements. In order to ensure that all expenses and liabilities are accounted for in the period in which they are incurred, the Fish and Wildlife program, along with all other programs within BPA, are asking our contractors to provide us with an estimate of contract performance that will occur prior to June 30, 2004, but will not be billed until July 1, 2004 or later. In August you will be asked to provide a second estimate for costs that will be incurred but not billed before September 30, 2004. It is critical that you participate in both accrual exercises in order for BPA to meet the requirements of it's auditors.

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EF&W Business Operations Support

Contract Accruals for Work Performed but Not Billed Through June 30, 2004
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	Status and Date	Accrual Performance Period	Estimated Accrual Amount
199005200 GISLASON	00004726 ( )	1990-052-00 PERFORMANCE/STOCK PRODUCTIVITY IMPACTS OF HATCH SUPP.	ISSUED 05/02/2001		

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Signed

Date:

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

Environment, Fish and Wildlife

May 28, 2004

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

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Sincerely,

Scott R. Hampton
EF&W Business Operations Support

Contract Accruals for Work Performed but Not Billed Through June 30, 2004
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	Status and Date	Accrual Performance Period	Estimated Accrual Amount
200005700 FODREA	00000022 (00001)	2000-057-00 EVAL. EFFECTS OF HYDRAULIC TURBULENCE ON FISH	CLOSED 04/09/2004		
198907201 BRADY	00005278 ( )	1989-072-01 SCIENTIFIC REVIEW GROUP SUPPORT	ISSUED 06/11/2001		

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

Signed

Date:

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

Environment, Fish and Wildlife

May 28, 2004

In reply refer to: KEWB-4

US DOE RICHLAND OPERATIONS OFC (ENERGY)
ENERGY PROGRAMS DIVISION
PO BOX 550
RICHLAND WA 99352

With the requirement for Federal agencies to close their books sooner after the end of the fiscal year and provide audited financial statements, BPA needs to conduct a simulated year-end closing on June 30, 2004. This simulated closing will allow our independent auditors, PriceWaterhouseCoopers, to have the time necessary to test the processes used by BPA for the closing and preparation of the financial statements. In order to ensure that all expenses and liabilities are accounted for in the period in which they are incurred, the Fish and Wildlife program, along with all other programs within BPA, are asking our contractors to provide us with an estimate of contract performance that will occur prior to June 30, 2004, but will not be billed until July 1, 2004 or later. In August you will be asked to provide a second estimate for costs that will be incurred but not billed before September 30, 2004. It is critical that you participate in both accrual exercises in order for BPA to meet the requirements of it's auditors.

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Scott R. Hampton
EF&W Business Operations Support

Contract Accruals for Work Performed but Not Billed Through June 30, 2004
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	Status and Date	Accrual Performance Period	Estimated Accrual Amount
200301300 WILCOX	00000652 (00027)	PI 200301300 PL GRAYS RIVER WATERSED ASSESS	ISSUED 12/18/2003		
200303800 MCCLOUD	00000652 (00026)	PI 2003-038-00 EVAL RESTOR OF SNAKE R CHINOOK	ISSUED 12/23/2003		
200202700 PICCININNI	00000652 (00021)	2002-027-00 LOWER SNAKE HYDRODYNAMICS AND WATER QUALITY	ISSUED 06/14/2002		
199501100 CRAIG	00000652 (00015)	1995-011-01 HYDROACOUSTIC & SONIC TAG TRACKING GRAND COULEE DAM	ISSUED 08/16/2001		
199601100 BRANUM	00000652 (00019)	1996-011-00 WALLA WALLA FISH PASSAGE M&E	ISSUED 04/08/2002		
198506200 MCCLOUD	00000652 (00017)	1985-062-00 YAKIMA SCREEN EVALUATION	ISSUED 08/22/2001		
199406900 DOCHERTY	00000652 (00014)	1994-069-00 CONCEPTUAL SPAWNING HABITAT MODEL TO AID IN ESA RECOV	ISSUED 08/16/2001		
200207800 NOICE	00000652 (00023)	2002-078-00 HYPOCHEIS DISCHARGE ON EGG POCKET WATER TEMPERATURE	ISSUED 10/03/2002		
199900301 DOCHERTY	00000652 (00016)	1999-003-01 EVAL. SPAWNING OF F. CHINOOK & CHUM BELOW 4 LOW DAMS	ISSUED 08/16/2001		
199703000 DOCHERTY	00000652 (00025)	1997-030-00 CHINOOK SALMON ADULT ABUNDANCE MONITORING	ISSUED 12/04/2002		
200207700 WILCOX	00000652 (00022)	2002-077-00 FACILITATION WORKGROUP FOR ESTUARY & OCEAN	ISSUED 10/04/2002		
200100100 DALEY	00000652 (00010)	2001-001-00 DEVELOPMENT OF AN IMPLEMENTATION PLAN	CLOSED 05/01/2004		

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Signed

Date:

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

Environment, Fish and Wildlife

May 28, 2004

In reply refer to: KEWB-4

EASTERN WASHINGTON UNIVERSITY (ARCHEOLOGICAL&HISTORICAL)
ARCHEOLOGICAL & HISTORICAL SVC
526 5TH ST MAIL STOP 168
CHENEY WA 99004-2431

With the requirement for Federal agencies to close their books sooner after the end of the fiscal year and provide audited financial statements, BPA needs to conduct a simulated year-end closing on June 30, 2004. This simulated closing will allow our independent auditors, PriceWaterhouseCoopers, to have the time necessary to test the processes used by BPA for the closing and preparation of the financial statements. In order to ensure that all expenses and liabilities are accounted for in the period in which they are incurred, the Fish and Wildlife program, along with all other programs within BPA, are asking our contractors to provide us with an estimate of contract performance that will occur prior to June 30, 2004, but will not be billed until July 1, 2004 or later. In August you will be asked to provide a second estimate for costs that will be incurred but not billed before September 30, 2004. It is critical that you participate in both accrual exercises in order for BPA to meet the requirements of it's auditors.

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EF&W Business Operations Support

Contract Accruals for Work Performed but Not Billed Through June 30, 2004
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	Status and Date	Accrual Performance Period	Estimated Accrual Amount
200304800 BOSS	00000592 (00010)	CHAPMAN-NELSON FISH SCREENS CULTURAL INVESTIGATION	CLOSED 05/20/2004		

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Date:

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

Environment, Fish and Wildlife

May 28, 2004

In reply refer to: KEWB-4

WASHINGTON DEPT OF ECOLOGY (OLYMPIA)
PO BOX 47600
OLYMPIA WA 98504-7600
Attn: KEN DZINBAL

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EF&W Business Operations Support

Contract Accruals for Work Performed but Not Billed Through June 30, 2004
For Fish and Wildlife Contracts with the Bonneville Power Administration

WASHINGTON DEPT OF ECOLOGY (OLYMPIA)
PO BOX 47600
OLYMPIA WA 98504-7600
Attn: KEN DZINBAL

Phone: (360) 407-6672

Project Number COTR	Contract Number (Release)	Contract Title	Status and Date	Accrual Performance Period	Estimated Accrual Amount
200202100 PICCININNI	00009803 ( )	2002-021-00 REDUCE WATER TEMPERATURES IN TEANAWAY	ISSUED 06/11/2002		
200204100 HERMESTON	00009543 ( )	2002-041-00 COLUMBIA CASCADE STREAM GAGING	CLOSED 04/08/2004		
200102300 BAUGHER	00008376 ( )	PROJECT NO. 2001-079-00 WASHINGTON DOE WATER TRANSACTIONS	ISSUED 02/11/2002		
200301700 BEATY	00018198 ( )	2003-017-00 INTEGRATED STATUS & EFFECTIVENESS MONITORING	PENDING 05/25/2004		
199603401 HERMESTON	00005606 ( )	1996-034-01 METHOW VALLEY IRRIGATION DISTRICT REHAB	ISSUED 07/03/2001		

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

Environment, Fish and Wildlife

May 28, 2004

In reply refer to: KEWB-4

WASHINGTON DEPT OF FISH & WILDLIFE (OLYMPIA)
600 N CAPITAL WY
OLYMPIA WA 98501

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Contract Accruals for Work Performed but Not Billed Through June 30, 2004
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	Status and Date	Accrual Performance Period	Estimated Accrual Amount
200300500 LOFY	00014978 ( )	2003-005-00 HGMP PHASES II/III	ISSUED 08/22/2003		
200102900 BAESLER	00005850 ( )	2001-029-00 FORD HATCHERY IMPROVEMENT O&M	ISSUED 07/24/2001		
199609401 DEHERRERA	00017574 ( )	1996-094-01 SCOTCH CREEK WILDLIFE AREA	PENDING 04/07/2004		
200102800 MORINAKA	00005860 ( )	2001-028-00 BANKS LAKE FISHERY EVALUATION	ISSUED 07/23/2001		
199200900 MCCLOUD	00017780 ( )	1992-009-00 YAKIMA PHASE II FISH SCREENS O & M	PENDING 04/21/2004		
199404400 DEHERRERA	00009148 ( )	1994-044-00 SAGEBRUSH FLAT WILDLIFE MITIGATION	CLOSED 04/08/2004		
199506325 BYRNES	00017478 ( )	1995-063-25 YKFP MONITORING AND EVALUATION	ISSUED 03/31/2004		
200205300 RALSTON	00014059 ( )	2002-053-00 ASSESS SALMONIDS IN ASOTIN CREEK WATERSHED	ISSUED 06/18/2003		
200106300 HERMESTON	00007922 ( )	2001-063 METHOW RIVER BASIN SCREENING	CLOSED 05/22/2004		
200200600 BEATY	00012207 ( )	2002-006-00 EVAL. BULL TROUT MOVEMENTS TUCANNON/LOWER SNAKE RVRS.	ISSUED 12/11/2002		
200102700 BRANUM	00005175 ( )	2001-027-00 WESTERN POND TURTLE RECOVERY IN THE COLUMBIA R. GORGE	ISSUED 06/06/2001		
199105700 MCCLOUD	00011472 ( )	1991-057-00 YAKIMA BASIN FISH SCREEN FABRICATION PHASE II	ISSUED 09/30/2002		
199506425 BYRNES	00006215 ( )	1995-064-25 POLICY/TECHNICAL INVOLVEMENT & PLANNING	ISSUED 08/14/2001		
200301200 DEHERRERA	00017610 ( )	2003-012-00 PROTECT SHILLAPOO WILDLIFE AREA	PENDING 04/08/2004		
199609400 DEHERRERA	00000384 (00001)	1996-094-00 WDFW HABITAT UNITS ACQUISITION	CLOSED 04/09/2004		
200105500 LOFY	00005636 ( )	2001-055-00 SALMONID RESPONSE TO FERTILIZATION - WDFW	ISSUED 10/29/2001		
200200400 GISLASON	00011530 ( )	2002-004-00 SAFETY-NET ARTIFICIAL PROPAGATION PROGRAM	ISSUED 10/03/2002		
199104700 BAESLER	00017463 ( )	1991-047-00 SHERMAN CREEK HATCHERY O&M	PENDING 03/30/2004		
199506325 BYRNES	00013756 ( )	1995-063-25 YKFP SUPPLEMENTATION M & E	ISSUED 05/06/2003		
Project Number COTR	**Contract Number (Release)**	**Contract Title**	**Status and Date**	**Accrual Performance Period**	**Estimated Accrual Amount**
200203200 DOCHERTY	00010469 ( )	2002-032-00 PASSAGE JUVENILE FALL CHINOOK AT LOWER GRANITE DAM	ISSUED 07/25/2002		
200305800 NOICE	00016399 ( )	2003-058-00 EVAL RISKS OF REFORM ACTIONS IN HATCHERY PROGRAMS	ISSUED 01/08/2004		
200306000 NOICE	00016376 ( )	2003-060-00 EVALALUATE REPRODUCTIVE SUCCESS SNAKE RIVER CHINOOK	ISSUED 12/30/2003		
200001800 BAESLER	00004810 ( )	2000-018-00 LAKE ROOSEVELT KOKANEE NET PENS	ISSUED 05/08/2001		
199902400 MORINAKA	00007636 ( )	1999-024-00 BULL TROUT ASSESSMENTS IN THE COLUMBIA RIVER GORGE	ISSUED 11/26/2001		
199604000 HERMESTON	00004615 ( )	1996-040-00 COHO RESTORATION MID-COLUMBIA RIVER TRIBUTARIES	ISSUED 04/27/2001		
200202900 MCCLINTOCK	00017838 ( )	2002-029-00 FISH PASSAGE INVENTORY & CORRECTIVE ACTION /WDFW LAND	PENDING 04/26/2004		
200303900 MCCLOUD	00016501 ( )	2003-039-00 MONITOR REPRODUCTIVE SUCCESS IN WENATCHEE RIVER	ISSUED 01/20/2004		
199207300 MORSE	00002749 (00001)	1992-073-00 AUTOMATED FISH MARKING & TAGGING SYSTEM	CLOSED 11/19/2003		
200306500 MORINAKA	00016701 ( )	2003-065-00 BULL TROUT IN BONNEVILLE RESERVOIR	ISSUED 02/04/2004		

200311300 PICCININNI	00015101 ( )	2003-113-00 FISH COUNTING PROTOCOLS	ISSUED 09/02/2003		
199207300 MORSE	00007635 ( )	1992-073-00 AUTOMATED FISH MARKING & TAGGING SYSTEM	CLOSED 12/25/2003		
199802000 ZELINSKY	00006502 ( )	1998-020-00 ASSESS FISH HABITAT & SALMONIDS IN WALLA WALLA	ISSUED 08/30/2001		
200201400 DEHERRERA	00010956 ( )	2002-014-00 SUNNYSIDE WILDLIFE MITIGATION	CLOSED 04/07/2004		
200301700 BEATY	00017447 ( )	2003-017-00 INTEGRATED STATUS & EFFECTIVENESS MONITORING	PENDING 03/29/2004		
200202000 LOFY	00009603 ( )	2002-020-00 HUNTSVILLE MILL FISH SCREEN	CLOSED 05/19/2004		
200202200 MARCOTTE	00011683 ( )	2002-022-00 BIG CREEK PASSAGE AND SCREENING	ISSUED 10/24/2002		
200202000 LOFY	00017918 ( )	2002-020-00 HUNTSVILLE MILL FISH SCREEN O&M/M&E	PENDING 04/30/2004		

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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.

Signed

Date:

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

Environment, Fish and Wildlife

May 28, 2004

In reply refer to: KEWB-4

WASHINGTON DEPT OF FISH & WILDLIFE (OLYMPIA)
600 CAPITAL WAY N
OLYMPIA WA 98501-1091

With the requirement for Federal agencies to close their books sooner after the end of the fiscal year and provide audited financial statements, BPA needs to conduct a simulated year-end closing on June 30, 2004. This simulated closing will allow our independent auditors, PriceWaterhouseCoopers, to have the time necessary to test the processes used by BPA for the closing and preparation of the financial statements. In order to ensure that all expenses and liabilities are accounted for in the period in which they are incurred, the Fish and Wildlife program, along with all other programs within BPA, are asking our contractors to provide us with an estimate of contract performance that will occur prior to June 30, 2004, but will not be billed until July 1, 2004 or later. In August you will be asked to provide a second estimate for costs that will be incurred but not billed before September 30, 2004. It is critical that you participate in both accrual exercises in order for BPA to meet the requirements of it's auditors.

To accurately capture Fish & Wildlife Program costs through the end of June 2004, 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) prior to July 1, 2004.
2. The invoice for the contract performance in question will not be received by BPA prior to the close of business on June 30, 2004. The work will be invoiced in the months following June 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 June 30th, or including expenses for work that will take place after June 30th.

Please include in your accrual estimate any indirect costs and any subcontractor costs that will be incurred but not billed before June 30, 2004. **The accrual estimate should be less than the contract balance and should not result in the spending cap being exceeded.** Please be as accurate as possible in making the accrual estimate. 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.

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. This year we've included a column that shows the status of the contract. If the contract status is closed, there may be a few instances where BPA has not received the final invoice and an accrual estimate is needed. In most cases, you can indicate $0 for the closed contract. **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 May 2004 and an invoice for June 2004, 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. **To help us match the actual invoice to the accrual estimate for invoices received after June 30th, please indicate on the invoice or transmittal letter, that portion of the invoice that relates to work performed on or before June 30th and label it "Cost for work prior to July 1, 2004".**

Please return the completed and signed form to BPA, ATTN: KEWB-4/Accrual Estimates, by June 18, 2004. 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. Running Balance Reports that show payment histories for each contract are available at the following location on the BPA website to assist you in calculating your accrual estimate:

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

Prior to the actual closing at September 30, 2004, we will be asking you once again to prepare accrual estimates. BPA realizes that preparing the accrual estimates twice this year is time consuming for our contractors, however at this point in time, you are the best source of information for these estimates. As mentioned in a previous letter to contractors, dated May 6, 2004, we will be phasing in a requirement for monthly spending plans beginning October 1, 2004. We are hoping that these monthly spending plans will be accurate enough that at the end of FY2005, we can use these plans to calculate the year-end accruals, thus eliminating the need to ask our contractors for this information. We may ask our contractors to review the estimates that we make for the first couple of years to help us ensure that our methodology is producing an accurate estimate.

Once again, I recognize the burden that calculating these estimates places on your staff and would like to thank you in advance for cooperating with us in ensuring that the numbers reported for the Fish and Wildlife program are the best that they can be. If you have questions, please contact Tracy Hursh at (503) 230-4532.

Sincerely,

Scott R. Hampton
EF&W Business Operations Support

Contract Accruals for Work Performed but Not Billed Through June 30, 2004
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	Status and Date	Accrual Performance Period	Estimated Accrual Amount
198201304 YERXA	00004394 ( )	1982-013-04 ANNUAL CWT PROGRAM - MISSING PRODUCTION GROUPS	ISSUED 04/09/2001		
199104700 BAESLER	00004291 ( )	1991-047-00 O&M SHERMAN CREEK HATCHERY	ISSUED 04/02/2001		
199200900 MCCLOUD	00004111 ( )	1992-09-00 YKPP PHASE II FISH SCREEN O&M - WASHINGTON DEPT.	ISSUED 03/23/2001		
199106100 DEHERRERA	00004113 ( )	1991-061-00 SWANSON LAKE SHARP-TAILED GROUSE MGMT. ACTIVITIES	CLOSED 04/08/2004		
200100700 SKIDMORE	00004684 ( )	2001-007-00 EVALUATE LIVE CAPTURE SELECTIVE HARVEST METHODS	ISSUED 05/01/2001		
200001900 LOFY	00004285 ( )	2000-019-00 TUCANNON R. CAPTIVE BROODSTOCK PROGRAM	ISSUED 04/02/2001		
199306000 ZELINSKY	00004131 ( )	1993-060-00 SELECT AREA FISHERY EVALUATION	ISSUED 03/23/2001		
199801900 BAUGHER	00004276 ( )	1998-019-00 WIND RIVER WATERSHED - WDFW	ISSUED 04/02/2001		
199609401 DEHERRERA	00004292 ( )	1996-094-01 SCOTCH CREEK WILDLIFE AREA	CLOSED 04/08/2004		
199502800 MORINAKA	00006320 ( )	1995-028-00 MOSES LAKE FISHERY REHAB	ISSUED 08/21/2001		

I certify that the above services were performed on or before June 30, 2004 and that an invoice will not be submitted to BPA for payment by June 30, 2004.

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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.

Signed

Date:

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

Environment, Fish and Wildlife

May 28, 2004

In reply refer to: KEWB-4

WALLOWA COUNTY (WALLOWA COUNTY)
101 S RIVER RM 202
ENTERPRISE OR 97828

With the requirement for Federal agencies to close their books sooner after the end of the fiscal year and provide audited financial statements, BPA needs to conduct a simulated year-end closing on June 30, 2004. This simulated closing will allow our independent auditors, PriceWaterhouseCoopers, to have the time necessary to test the processes used by BPA for the closing and preparation of the financial statements. In order to ensure that all expenses and liabilities are accounted for in the period in which they are incurred, the Fish and Wildlife program, along with all other programs within BPA, are asking our contractors to provide us with an estimate of contract performance that will occur prior to June 30, 2004, but will not be billed until July 1, 2004 or later. In August you will be asked to provide a second estimate for costs that will be incurred but not billed before September 30, 2004. It is critical that you participate in both accrual exercises in order for BPA to meet the requirements of it's auditors.

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Sincerely,

Scott R. Hampton
EF&W Business Operations Support

Contract Accruals for Work Performed but Not Billed Through June 30, 2004
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	Status and Date	Accrual Performance Period	Estimated Accrual Amount
199702500 WELCH	00004233 ( )	1997-025-00 WALLOWA COUNTY/NEZ PERCE T. SALMON HABITAT RECOVERY	ISSUED 03/29/2001		

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Signed

Date:

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

Environment, Fish and Wildlife

May 28, 2004

In reply refer to: KEWB-4

WALLOWA COUNTY (PUBLIC WORKS)
619 MARR POND RD
ENTERPRISE OR 97828

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Sincerely,

Scott R. Hampton
EF&W Business Operations Support

Contract Accruals for Work Performed but Not Billed Through June 30, 2004
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	Status and Date	Accrual Performance Period	Estimated Accrual Amount
199202601 WELCH	00006309 ( )	1999-072-00 WILDCAT CREEK CULVERT REPLACEMENT	CLOSED 04/09/2004		
199202601 WELCH	00006660 ( )	1992-026-01 BUE ROAD IMPROVEMENT	CLOSED 12/24/2003		

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Signed

Date:

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

Environment, Fish and Wildlife

May 28, 2004

In reply refer to: KEWB-4

WALLOWA RESOURCES INC (ENTERPRISE)
200 W NORTH ST
ENTERPRISE OR 97828

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Sincerely,

Scott R. Hampton
EF&W Business Operations Support

Contract Accruals for Work Performed but Not Billed Through June 30, 2004
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	Status and Date	Accrual Performance Period	Estimated Accrual Amount
199202601 WELCH	00006201 ( )	2000-062-00 IMNAHA/PARK DITCH WATER CONSERVATION	CLOSED 07/11/2003		
199202601 WELCH	00006238 ( )	199202601 MARR FLAT ALLOTMENT & BIG SHEEP IMNAHA FISHERIES ENHA	CLOSED 04/09/2004		
199202601 WELCH	00006206 ( )	199202601 BEAR GULCH WATERSHED RESTORATION	CLOSED 01/22/2004		

I certify that the above services were performed on or before June 30, 2004 and that an invoice will not be submitted to BPA for payment by June 30, 2004.

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

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2. The invoice will not be received by BPA by close of business on June 30, 2004.

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.

Signed

Date:

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

Environment, Fish and Wildlife

May 28, 2004

In reply refer to: KEWB-4

WALLOWA SOIL & WATER CONS DIST (ENTERPRISE)
209 NW 1ST
ENTERPRISE OR 97828

With the requirement for Federal agencies to close their books sooner after the end of the fiscal year and provide audited financial statements, BPA needs to conduct a simulated year-end closing on June 30, 2004. This simulated closing will allow our independent auditors, PriceWaterhouseCoopers, to have the time necessary to test the processes used by BPA for the closing and preparation of the financial statements. In order to ensure that all expenses and liabilities are accounted for in the period in which they are incurred, the Fish and Wildlife program, along with all other programs within BPA, are asking our contractors to provide us with an estimate of contract performance that will occur prior to June 30, 2004, but will not be billed until July 1, 2004 or later. In August you will be asked to provide a second estimate for costs that will be incurred but not billed before September 30, 2004. It is critical that you participate in both accrual exercises in order for BPA to meet the requirements of it's auditors.

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Please include in your accrual estimate any indirect costs and any subcontractor costs that will be incurred but not billed before June 30, 2004. **The accrual estimate should be less than the contract balance and should not result in the spending cap being exceeded.** Please be as accurate as possible in making the accrual estimate. 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.

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Sincerely,

Scott R. Hampton
EF&W Business Operations Support

Contract Accruals for Work Performed but Not Billed Through June 30, 2004
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	Status and Date	Accrual Performance Period	Estimated Accrual Amount
199202601 WELCH	00006662 ( )	1992-026-01 GRANDE RONDE MOBIL WATERSHED	ISSUED 10/03/2001		
199202601 WELCH	00006431 ( )	1992-026-01 GRANDE RONDE BASIN TECHNICAL ENGINEERING ASSISTANCE	ISSUED 08/27/2001		
199202601 WELCH	00006663 ( )	1992-026-01 LOSTINE WATERSHED ASSESSMENT	ISSUED 09/24/2001		
199202601 WELCH	00009812 ( )	1992-026-01 LITTLE SHEEP CREEK LARGE WOOD PLACEMENT & CULVERT REP	CLOSED 04/08/2004		
199202601 WELCH	00010467 ( )	1992-026-01 WALLOWA COUNTY CREP COORDINATOR	ISSUED 07/22/2002		
199202601 SHAW	00000353 (00001)	BEAR CREEK, MORES, EGLESON/WALLOWA	CLOSED 04/09/2004		
199202601 WELCH	00006310 ( )	1999-044-00 WALLOWA COUNTY TECH ENGINEERING ASSISTANCE	ISSUED 08/22/2001		
199202601 WELCH	00006235 ( )	199202601 WALLOWA COUNTY DIREST SEEDING	ISSUED 08/16/2001		

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Signed

Date:

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

Environment, Fish and Wildlife

May 28, 2004

In reply refer to: KEWB-4

WALLOWA VALLEY GOLF ASSOC (ENTERPRISE)
PO BOX 238
ENTERPRISE OR 97828

With the requirement for Federal agencies to close their books sooner after the end of the fiscal year and provide audited financial statements, BPA needs to conduct a simulated year-end closing on June 30, 2004. This simulated closing will allow our independent auditors, PriceWaterhouseCoopers, to have the time necessary to test the processes used by BPA for the closing and preparation of the financial statements. In order to ensure that all expenses and liabilities are accounted for in the period in which they are incurred, the Fish and Wildlife program, along with all other programs within BPA, are asking our contractors to provide us with an estimate of contract performance that will occur prior to June 30, 2004, but will not be billed until July 1, 2004 or later. In August you will be asked to provide a second estimate for costs that will be incurred but not billed before September 30, 2004. It is critical that you participate in both accrual exercises in order for BPA to meet the requirements of it's auditors.

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EF&W Business Operations Support

Contract Accruals for Work Performed but Not Billed Through June 30, 2004
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	Status and Date	Accrual Performance Period	Estimated Accrual Amount
199202601 WELCH	00006314 ( )	199202601 ALPINE MEADOWS - TROUT CREEK RESTORATION	CLOSED 08/20/2003		

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Signed

Date:

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

Environment, Fish and Wildlife

May 28, 2004

In reply refer to: KEWB-4

WALLA WALLA BASIN WATERSHED FOUNDATION (MILTON-FREEWATER)
144 S MAIN ST
MILTON-FREEWATER OR 97862
Attn: GINA MASSONI

With the requirement for Federal agencies to close their books sooner after the end of the fiscal year and provide audited financial statements, BPA needs to conduct a simulated year-end closing on June 30, 2004. This simulated closing will allow our independent auditors, PriceWaterhouseCoopers, to have the time necessary to test the processes used by BPA for the closing and preparation of the financial statements. In order to ensure that all expenses and liabilities are accounted for in the period in which they are incurred, the Fish and Wildlife program, along with all other programs within BPA, are asking our contractors to provide us with an estimate of contract performance that will occur prior to June 30, 2004, but will not be billed until July 1, 2004 or later. In August you will be asked to provide a second estimate for costs that will be incurred but not billed before September 30, 2004. It is critical that you participate in both accrual exercises in order for BPA to meet the requirements of it's auditors.

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Sincerely,

Scott R. Hampton
EF&W Business Operations Support

Contract Accruals for Work Performed but Not Billed Through June 30, 2004
For Fish and Wildlife Contracts with the Bonneville Power Administration

WALLA WALLA BASIN WATERSHED FOUNDATION (MILTON-FREEWATER)
144 S MAIN ST
MILTON-FREEWATER OR 97862
Attn: GINA MASSONI

Phone: (541) 938-2170 FAX: (541) 938-2170

Project Number COTR	Contract Number (Release)	Contract Title	Status and Date	Accrual Performance Period	Estimated Accrual Amount
200203600 ZELINSKY	00009638 ( )	2002-036-00 WALLA WALLA RIVER FLOW RESTORATION	ISSUED 05/28/2002		

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Date:

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

Environment, Fish and Wildlife

May 28, 2004

In reply refer to: KEWB-4

WALLA WALLA COUNTY CONSERVATION DISTRICT (WALLA WALLA)
1501 BUSINESS ONE CIRCLE #101
WALLA WALLA WA 99362

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Scott R. Hampton
EF&W Business Operations Support

Contract Accruals for Work Performed but Not Billed Through June 30, 2004
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	Status and Date	Accrual Performance Period	Estimated Accrual Amount
200103900 ZELINSKY	00008054 ( )	2001-039-00 WALLA WALLA BASIN SCREENING	ISSUED 03/31/2004		

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Date:

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

Environment, Fish and Wildlife

May 28, 2004

In reply refer to: KEWB-4

CONFEDERATED TRIBES OF WARM SPRINGS (WARM SPRINGS TRIBE)
PO BOX C
WARM SPRINGS OR 97761

With the requirement for Federal agencies to close their books sooner after the end of the fiscal year and provide audited financial statements, BPA needs to conduct a simulated year-end closing on June 30, 2004. This simulated closing will allow our independent auditors, PriceWaterhouseCoopers, to have the time necessary to test the processes used by BPA for the closing and preparation of the financial statements. In order to ensure that all expenses and liabilities are accounted for in the period in which they are incurred, the Fish and Wildlife program, along with all other programs within BPA, are asking our contractors to provide us with an estimate of contract performance that will occur prior to June 30, 2004, but will not be billed until July 1, 2004 or later. In August you will be asked to provide a second estimate for costs that will be incurred but not billed before September 30, 2004. It is critical that you participate in both accrual exercises in order for BPA to meet the requirements of it's auditors.

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Sincerely,

Scott R. Hampton
EF&W Business Operations Support

Contract Accruals for Work Performed but Not Billed Through June 30, 2004
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	Status and Date	Accrual Performance Period	Estimated Accrual Amount
198805307 LOFY	00004897 ( )	1988-053-07 PARKDALE FISH FACILITY O&M	ISSUED 05/17/2001		
200104101 BAUGHER	00008167 ( )	2001-041-01 FORREST RANCH ACQUISITION	ISSUED 01/16/2002		
200104000 BAUGHER	00007448 ( )	2001-040-00 WAGNER RANCH ACQUISTION PROJECT	CLOSED 11/12/2003		
198805303 LOFY	00004135 ( )	1988-053-03 NORTHEST OREGON SPRING SHINOOK OUTPLANTING	ISSUED 03/23/2001		
200300500 LOFY	00015081 ( )	2003-005-00 HGMP PHASES II/III	ISSUED 08/29/2003		
199405400 MORINAKA	00006212 ( )	1994-054-00 BULL TROUT LIFE HISTORY, GENETICS	ISSUED 08/14/2001		
200201600 DOCHERTY	00009553 ( )	2002-016-00 LAMPREY SPECIES COMP/LARVAL DISTRIBUTION/ADULT ABUND	ISSUED 05/14/2002		
199801800 BAUGHER	00004282 ( )	1998-018-00 INSTALL IRRIGATION DITCH DIVERSIONS	ISSUED 04/02/2001		
199802100 BRANUM	00005645 ( )	1998-021-00 HOOD RIVER FISH HABITAT - CTWSRO	ISSUED 07/24/2001		
199802200 BAUGHER	00004284 ( )	1998-022-00 PINE CREEK RANCH	CLOSED 11/13/2003		
199802200 BAUGHER	00015005 ( )	1998-022-00 PINE CREEK RANCH O&M	ISSUED 08/25/2003		
200001500 BAUGHER	00004037 ( )	2000-015-00 OXBOW RANCH MIDDLE FORK JOHN DAY RIVER	ISSUED 03/20/2001		
200203300 BEATY	00010952 ( )	2002-033-00 JOHN DAY SALMONID MONITORING PROGRAM	ISSUED 08/23/2002		

I certify that the above services were performed on or before June 30, 2004 and that an invoice will not be submitted to BPA for payment by June 30, 2004.

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

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2. The invoice will not be received by BPA by close of business on June 30, 2004.

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.

Signed

Date:

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

Environment, Fish and Wildlife

May 28, 2004

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

With the requirement for Federal agencies to close their books sooner after the end of the fiscal year and provide audited financial statements, BPA needs to conduct a simulated year-end closing on June 30, 2004. This simulated closing will allow our independent auditors, PriceWaterhouseCoopers, to have the time necessary to test the processes used by BPA for the closing and preparation of the financial statements. In order to ensure that all expenses and liabilities are accounted for in the period in which they are incurred, the Fish and Wildlife program, along with all other programs within BPA, are asking our contractors to provide us with an estimate of contract performance that will occur prior to June 30, 2004, but will not be billed until July 1, 2004 or later. In August you will be asked to provide a second estimate for costs that will be incurred but not billed before September 30, 2004. It is critical that you participate in both accrual exercises in order for BPA to meet the requirements of it's auditors.

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Sincerely,

Scott R. Hampton
EF&W Business Operations Support

Contract Accruals for Work Performed but Not Billed Through June 30, 2004
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	Status and Date	Accrual Performance Period	Estimated Accrual Amount
200201900 SWAN	00009502 ( )	2002-019-00 WASCO RIPARIAN BUFFERS	ISSUED 05/13/2002		
199900600 MORSE	00006312 ( )	1999-006-00 BAKEOVEN RIPARIAN ASSESSMENT	CLOSED 06/14/2003		
200102100 SWAN	00004935 ( )	2001-021-00 FIFTEEN MILE CREEK RIPARIAN BUFFERS	ISSUED 05/22/2001		

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Signed

Date:

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

Environment, Fish and Wildlife

May 28, 2004

In reply refer to: KEWB-4

WASHINGTON TROUT (DUVALL)
PO BOX 402
DUVALL WA 98109

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EF&W Business Operations Support

Contract Accruals for Work Performed but Not Billed Through June 30, 2004
For Fish and Wildlife Contracts with the Bonneville Power Administration

WASHINGTON TROUT (DUVALL)
PO BOX 402
DUVALL WA 98109
Phone: (425) 788-1167

Project Number COTR	Contract Number (Release)	Contract Title	Status and Date	Accrual Performance Period	Estimated Accrual Amount
200004800 BYRNES	00006305 ( )	2000-048-00 YAKIMA BASIN BENTHIC INDEX OF BIOTIC INTEGRITY	ISSUED 08/22/2001		

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Signed

Date:

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

Environment, Fish and Wildlife

May 28, 2004

In reply refer to: KEWB-4

WASHINGTON STATE UNIVERSITY (GRANT & RESEARCH DEV)
OFC OF GRANT & RESEARCH DEVLPT
PO BOX 643140
PULLMAN WA 99164

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Sincerely,

Scott R. Hampton
EF&W Business Operations Support

Contract Accruals for Work Performed but Not Billed Through June 30, 2004
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	Status and Date	Accrual Performance Period	Estimated Accrual Amount
200007100 RALSTON	00008865 ( )	2000-071-00 ANALYZING BEHAVIORAL CHANGES DURING SALMONAID DOMESTI	ISSUED 03/15/2002		
200101000 FODREA	00004633 ( )	2001-010-00 USING INDUCED TURBULENCE TO ASSIST MIG JUV SALMONIDS	CLOSED 08/05/2003		
200103400 DEHERRERA	00006184 ( )	2001-034-00 FORGE QUALITY & MULE DEER CONDITIONING	ISSUED 08/14/2001		

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Date:

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

Environment, Fish and Wildlife

May 28, 2004

In reply refer to: KEWB-4

WASHINGTON WATER TRUST (SEATTLE)
810 THIRD AVE #120
SEATTLE WA 98104

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Sincerely,

Scott R. Hampton
EF&W Business Operations Support

Contract Accruals for Work Performed but Not Billed Through June 30, 2004
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	Status and Date	Accrual Performance Period	Estimated Accrual Amount
200106100 LOFY	00007612 ( )	2001-061-00 TOUCHET RIVER STREAM FLOW ENHANCEMENT	ISSUED 08/20/2003		
200107600 LOFY	00007614 ( )	2001-076-00 ACQUIRE TUCANNON RIVER WATER RIGHTS	ISSUED 11/23/2001		

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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.

Signed

Date:

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

Environment, Fish and Wildlife

May 28, 2004

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

With the requirement for Federal agencies to close their books sooner after the end of the fiscal year and provide audited financial statements, BPA needs to conduct a simulated year-end closing on June 30, 2004. This simulated closing will allow our independent auditors, PriceWaterhouseCoopers, to have the time necessary to test the processes used by BPA for the closing and preparation of the financial statements. In order to ensure that all expenses and liabilities are accounted for in the period in which they are incurred, the Fish and Wildlife program, along with all other programs within BPA, are asking our contractors to provide us with an estimate of contract performance that will occur prior to June 30, 2004, but will not be billed until July 1, 2004 or later. In August you will be asked to provide a second estimate for costs that will be incurred but not billed before September 30, 2004. It is critical that you participate in both accrual exercises in order for BPA to meet the requirements of it's auditors.

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Please include in your accrual estimate any indirect costs and any subcontractor costs that will be incurred but not billed before June 30, 2004. **The accrual estimate should be less than the contract balance and should not result in the spending cap being exceeded.** Please be as accurate as possible in making the accrual estimate. 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.

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. This year we've included a column that shows the status of the contract. If the contract status is closed, there may be a few instances where BPA has not received the final invoice and an accrual estimate is needed. In most cases, you can indicate $0 for the closed contract. **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 May 2004 and an invoice for June 2004, 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. **To help us match the actual invoice to the accrual estimate for invoices received after June 30th, please indicate on the invoice or transmittal letter, that portion of the invoice that relates to work performed on or before June 30th and label it "Cost for work prior to July 1, 2004".**

Please return the completed and signed form to BPA, ATTN: KEWB-4/Accrual Estimates, by June 18, 2004. 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. Running Balance Reports that show payment histories for each contract are available at the following location on the BPA website to assist you in calculating your accrual estimate:

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Sincerely,

Scott R. Hampton
EF&W Business Operations Support

Contract Accruals for Work Performed but Not Billed Through June 30, 2004
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	Status and Date	Accrual Performance Period	Estimated Accrual Amount
199105100 PICCININNI	00004134 ( )	1991-051-00 MONITOR / EVAL STATISTICAL SUP / LIFE-CYCLE STUDIES	CLOSED 05/22/2004		
199601900 ASKREN	00004124 ( )	1996-019-00 SECOND TIER DATABASE SUPPORT	ISSUED 03/23/2001		
199105100 PICCININNI	00013690 ( )	1991-051-00 MONITORING & EVALUATION STAT SUPPORT OF LIFE CYCLE ST	ISSUED 05/01/2003		
198910700 PICCININNI	00012494 ( )	1989-107-00 STATISTICAL SUPPORT FOR SALMONID SURVIVAL STUDIES	ISSUED 01/13/2003		
198910800 SKIDMORE	00005396 ( )	1989-108-00 MODELING & EVALUATION SUPPORT/CRISP	ISSUED 06/19/2001		
199803501 PICCININNI	00004710 ( )	1998-035-01 WATERSHED SCALE RESP OF HAB TO ABANDONED MINE WASTE	CLOSED 10/22/2003		
200203100 DOCHERTY	00017513 ( )	2002-031-00 SPRING CHINOOK GROWTH RATE MODULATION	ISSUED 05/06/2004		
200305000 NOICE	00015990 ( )	2003-050-00 EVAL REPRODUCTIVE SUCCESS OF WILD/HATCHERY STEELHEAD	ISSUED 11/19/2003		

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Signed

Date:

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

Environment, Fish and Wildlife

May 28, 2004

In reply refer to: KEWB-4

WESTLAND IRRIGATION DISTRICT (ECHO)
PO BOX 944
HERMISTON OR 97838

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EF&W Business Operations Support

Contract Accruals for Work Performed but Not Billed Through June 30, 2004
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	Status and Date	Accrual Performance Period	Estimated Accrual Amount
198343600 BRANUM	00004011 ( )	1983-436-00 UMATILLA PASSAGE O&M	ISSUED 09/27/2001		
200205700 MCCLOUD	00015779 ( )	PI 2002-057-00 WESTLAND-RAMOS: PASSSAGE/HABITAT REST.	ISSUED 11/04/2003		

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Date:

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

Environment, Fish and Wildlife

May 28, 2004

In reply refer to: KEWB-4

WESTERN SHORE HERITAGE SERVICE (BAINBRIDGE ISLAND)
8001 DAY ROAD WEST
SUITE B
BAINBRIDGE ISLAND WA 98110

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Contract Accruals for Work Performed but Not Billed Through June 30, 2004
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	Status and Date	Accrual Performance Period	Estimated Accrual Amount
199603401 WEINTRAUB	00004977 ( )	CULTURAL INVESTIGATIONS FOR METHOW VALLEY AND MID-COLUMBIA COHO	ISSUED 05/21/2001		

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Date:

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

Environment, Fish and Wildlife

May 28, 2004

In reply refer to: KEWB-4

WHEELER COUNTY SOIL & WATERSHED CONSERVATION DISTRICT (FOSSIL)
38289 HWY 19-207
FOSSIL OR 97830
Attn: JUDY POTTER

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Scott R. Hampton
EF&W Business Operations Support

Contract Accruals for Work Performed but Not Billed Through June 30, 2004
For Fish and Wildlife Contracts with the Bonneville Power Administration

WHEELER COUNTY SOIL & WATERSHED CONSERVATION DISTRICT (FOSSIL)
38289 HWY 19-207
FOSSIL OR 97830
Attn: JUDY POTTER

Phone: (541) 468-3265 FAX: (541) 468-2108

Project Number COTR	Contract Number (Release)	Contract Title	Status and Date	Accrual Performance Period	Estimated Accrual Amount
200203400 SWAN	00009478 ( )	2002-034-00 WHEELER COUNTY RIPARIAN BUFFERS	ISSUED 05/24/2002		

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Date:

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

Environment, Fish and Wildlife

May 28, 2004

In reply refer to: KEWB-4

WORDS BY MALLIRIS (NEWBERG)
18601 NE CALKINS LANE
NEWBERG OR 97132-6570
Attn: LIZ MALLIRIS

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Once again, I recognize the burden that calculating these estimates places on your staff and would like to thank you in advance for cooperating with us in ensuring that the numbers reported for the Fish and Wildlife program are the best that they can be. If you have questions, please contact Tracy Hursh at (503) 230-4532.

Sincerely,

Scott R. Hampton
EF&W Business Operations Support

Contract Accruals for Work Performed but Not Billed Through June 30, 2004
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

Project Number COTR	Contract Number (Release)	Contract Title	Status and Date	Accrual Performance Period	Estimated Accrual Amount
199801300 FISHER	00008777 (00005)	1998-013-00 WRITER/EDITOR FOR BIOLOGICAL OPINION 2003 CHECK-IN RP	ISSUED 06/30/2003		
199801300 FISHER	00008777 (00004)	1998-013-00 WRITER/EDITOR FOR CITIZEN UPDATE #10	CLOSED 10/22/2003		
200304800 FISHER	00008777 (00006)	2003-048-00 WRITER/EDITOR FOR THE FED CAUCUS CITIZENS UPDATE #11	CLOSED 02/07/2004		
200100100 FISHER	00008777 (00001)	2001-001-00 WRITE 2003/2003-2007 FCRPS ESA IMPL PLAN	CLOSED 10/22/2003		

I certify that the above services were performed on or before June 30, 2004 and that an invoice will not be submitted to BPA for payment by June 30, 2004.

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 prior to July 1, 2004.
2. The invoice will not be received by BPA by close of business on June 30, 2004.

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.

Signed

Date:

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

Environment, Fish and Wildlife

May 28, 2004

In reply refer to: KEWB-4

WYEAST RESOURCE CONSER (THE DALLES)
AND DEVL AREA COUNCIL
2325 RIVER RD #2
THE DALLES OR 97058

With the requirement for Federal agencies to close their books sooner after the end of the fiscal year and provide audited financial statements, BPA needs to conduct a simulated year-end closing on June 30, 2004. This simulated closing will allow our independent auditors, PriceWaterhouseCoopers, to have the time necessary to test the processes used by BPA for the closing and preparation of the financial statements. In order to ensure that all expenses and liabilities are accounted for in the period in which they are incurred, the Fish and Wildlife program, along with all other programs within BPA, are asking our contractors to provide us with an estimate of contract performance that will occur prior to June 30, 2004, but will not be billed until July 1, 2004 or later. In August you will be asked to provide a second estimate for costs that will be incurred but not billed before September 30, 2004. It is critical that you participate in both accrual exercises in order for BPA to meet the requirements of it's auditors.

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Please include in your accrual estimate any indirect costs and any subcontractor costs that will be incurred but not billed before June 30, 2004. **The accrual estimate should be less than the contract balance and should not result in the spending cap being exceeded.** Please be as accurate as possible in making the accrual estimate. 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.

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Sincerely,

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EF&W Business Operations Support

Contract Accruals for Work Performed but Not Billed Through June 30, 2004
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	Status and Date	Accrual Performance Period	Estimated Accrual Amount
200102200 BRANUM	00005254 ( )	2001-022-00 15 MILE CREEK ORCHARD PESTICIDE POLLUTION RISK STUDY	ISSUED 06/25/2001		

I certify that the above services were performed on or before June 30, 2004 and that an invoice will not be submitted to BPA for payment by June 30, 2004.

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Signed

Date:

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

Environment, Fish and Wildlife

May 28, 2004

In reply refer to: KEWB-4

THE XERCES SOCIETY (PORTLAND)
4828 SE HAWTHORNE BLVD
PORTLAND OR 97215

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EF&W Business Operations Support

Contract Accruals for Work Performed but Not Billed Through June 30, 2004
For Fish and Wildlife Contracts with the Bonneville Power Administration

THE XERCES SOCIETY (PORTLAND)
4828 SE HAWTHORNE BLVD
PORTLAND OR 97215

Project Number COTR	Contract Number (Release)	Contract Title	Status and Date	Accrual Performance Period	Estimated Accrual Amount
199604000 HERMESTON	00014214 ( )	1996-040-00 MACROINVERTEBRATE MONITORING	ISSUED 06/27/2003		

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Signed

Date:

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

Environment, Fish and Wildlife

May 28, 2004

In reply refer to: KEWB-4

CONFEDERATED TRIBES AND BANDS OF THE YAKAMA NATION (TOPPENISH)
PO BOX 151
TOPPENISH WA 98948

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Sincerely,

Scott R. Hampton
EF&W Business Operations Support

Contract Accruals for Work Performed but Not Billed Through June 30, 2004
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	Status and Date	Accrual Performance Period	Estimated Accrual Amount
199604000 HERMESTON	00004041 ( )	1996-040-00 COHO RESTORATION TO MID-COLUMBIA RIVER TRIBUTARIES	CLOSED 04/10/2004		
200102500 BAUGHER	00017940 ( )	2001-025-00 SALMONID PRODUCTION IN RESTORED RATTLESNAKE CREEK	PENDING 05/03/2004		
199701325 BYRNES	00017622 ( )	1997-013-25 O & M FOR UPPER YAKIMA SUPPLEMENTATION COMPLEX	ISSUED 04/29/2004		
199506335 BYRNES	00017757 ( )	1995-063-35 YKFP / KLICKITAT ONLY MONITORING AND EVALUATION	ISSUED 04/21/2004		
198812035 BYRNES	00017827 ( )	1988-120-35 YKFP KLICKITAT ONLY MANAGEMENT, DATA, AND HABITAT	ISSUED 05/10/2004		
199206200 WILCOX	00017433 ( )	1992-062-00 LOWER YAKIMA VALLEY HABITAT UNIT ACQUISITION	ISSUED 03/29/2004		
199506325 BYRNES	00017635 ( )	1995-063-25 YKFP - YAKAMA NATION MONITORING AND EVALUATION	ISSUED 05/17/2004		

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Signed

Date:

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

Environment, Fish and Wildlife

May 28, 2004

In reply refer to: KEWB-4

YAKAMA NATION FISHERIES PROJECT (TOPPENISH)
PO BOX 151
TOPPENISH WA 98948
Attn: RACHEL CASTILLEJA

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EF&W Business Operations Support

Contract Accruals for Work Performed but Not Billed Through June 30, 2004
For Fish and Wildlife Contracts with the Bonneville Power Administration

YAKAMA NATION FISHERIES PROJECT (TOPPENISH)
PO BOX 151
TOPPENISH WA 98948
Attn: RACHEL CASTILLEJA

Phone: (509) 865-5121 FAX: (509) 865-6293

Project Number COTR	Contract Number (Release)	Contract Title	Status and Date	Accrual Performance Period	Estimated Accrual Amount
199604000 HERMESTON	00016988 ( )	1996-040-00 MID COLUMBIA COHO RESTORATION	ISSUED 03/24/2004		

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Date:

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

Environment, Fish and Wildlife

May 28, 2004

In reply refer to: KEWB-4

CITY OF YAKIMA (YAKIMA WATER & IRRIGATION DIVISION)
2301 FRUITVALE BLVD
YAKIMA WA 98902

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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. This year we've included a column that shows the status of the contract. If the contract status is closed, there may be a few instances where BPA has not received the final invoice and an accrual estimate is needed. In most cases, you can indicate $0 for the closed contract. **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 May 2004 and an invoice for June 2004, 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. **To help us match the actual invoice to the accrual estimate for invoices received after June 30th, please indicate on the invoice or transmittal letter, that portion of the invoice that relates to work performed on or before June 30th and label it "Cost for work prior to July 1, 2004".**

Please return the completed and signed form to BPA, ATTN: KEWB-4/Accrual Estimates, by June 18, 2004. 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. Running Balance Reports that show payment histories for each contract are available at the following location on the BPA website to assist you in calculating your accrual estimate:

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

Prior to the actual closing at September 30, 2004, we will be asking you once again to prepare accrual estimates. BPA realizes that preparing the accrual estimates twice this year is time consuming for our contractors, however at this point in time, you are the best source of information for these estimates. As mentioned in a previous letter to contractors, dated May 6, 2004, we will be phasing in a requirement for monthly spending plans beginning October 1, 2004. We are hoping that these monthly spending plans will be accurate enough that at the end of FY2005, we can use these plans to calculate the year-end accruals, thus eliminating the need to ask our contractors for this information. We may ask our contractors to review the estimates that we make for the first couple of years to help us ensure that our methodology is producing an accurate estimate.

Once again, I recognize the burden that calculating these estimates places on your staff and would like to thank you in advance for cooperating with us in ensuring that the numbers reported for the Fish and Wildlife program are the best that they can be. If you have questions, please contact Tracy Hursh at (503) 230-4532.

Sincerely,

Scott R. Hampton
EF&W Business Operations Support

Contract Accruals for Work Performed but Not Billed Through June 30, 2004
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	Status and Date	Accrual Performance Period	Estimated Accrual Amount
200203800 WILCOX	00010171 ( )	2002-038-00 HABITAT ACQUISITION IN THE YAKIMA BASIN	ISSUED 07/25/2002		

I certify that the above services were performed on or before June 30, 2004 and that an invoice will not be submitted to BPA for payment by June 30, 2004.

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 prior to July 1, 2004.
2. The invoice will not be received by BPA by close of business on June 30, 2004.

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.

Signed

Date:

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

Environment, Fish and Wildlife

May 28, 2004

In reply refer to: KEWB-4

CONFEDERATED TRIBES AND BANDS OF THE YAKAMA INDIAN NATION (TOPPENISH)
PO BOX 151
TOPPENISH WA 98948
Attn: JAMIE BRISBOIS

With the requirement for Federal agencies to close their books sooner after the end of the fiscal year and provide audited financial statements, BPA needs to conduct a simulated year-end closing on June 30, 2004. This simulated closing will allow our independent auditors, PriceWaterhouseCoopers, to have the time necessary to test the processes used by BPA for the closing and preparation of the financial statements. In order to ensure that all expenses and liabilities are accounted for in the period in which they are incurred, the Fish and Wildlife program, along with all other programs within BPA, are asking our contractors to provide us with an estimate of contract performance that will occur prior to June 30, 2004, but will not be billed until July 1, 2004 or later. In August you will be asked to provide a second estimate for costs that will be incurred but not billed before September 30, 2004. It is critical that you participate in both accrual exercises in order for BPA to meet the requirements of it's auditors.

To accurately capture Fish & Wildlife Program costs through the end of June 2004, 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) prior to July 1, 2004.
2. The invoice for the contract performance in question will not be received by BPA prior to the close of business on June 30, 2004. The work will be invoiced in the months following June 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 June 30th, or including expenses for work that will take place after June 30th.

Please include in your accrual estimate any indirect costs and any subcontractor costs that will be incurred but not billed before June 30, 2004. **The accrual estimate should be less than the contract balance and should not result in the spending cap being exceeded.** Please be as accurate as possible in making the accrual estimate. 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.

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. This year we've included a column that shows the status of the contract. If the contract status is closed, there may be a few instances where BPA has not received the final invoice and an accrual estimate is needed. In most cases, you can indicate $0 for the closed contract. **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 May 2004 and an invoice for June 2004, 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. **To help us match the actual invoice to the accrual estimate for invoices received after June 30th, please indicate on the invoice or transmittal letter, that portion of the invoice that relates to work performed on or before June 30th and label it "Cost for work prior to July 1, 2004".**

Please return the completed and signed form to BPA, ATTN: KEWB-4/Accrual Estimates, by June 18, 2004. 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. Running Balance Reports that show payment histories for each contract are available at the following location on the BPA website to assist you in calculating your accrual estimate:

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

Prior to the actual closing at September 30, 2004, we will be asking you once again to prepare accrual estimates. BPA realizes that preparing the accrual estimates twice this year is time consuming for our contractors, however at this point in time, you are the best source of information for these estimates. As mentioned in a previous letter to contractors, dated May 6, 2004, we will be phasing in a requirement for monthly spending plans beginning October 1, 2004. We are hoping that these monthly spending plans will be accurate enough that at the end of FY2005, we can use these plans to calculate the year-end accruals, thus eliminating the need to ask our contractors for this information. We may ask our contractors to review the estimates that we make for the first couple of years to help us ensure that our methodology is producing an accurate estimate.

Once again, I recognize the burden that calculating these estimates places on your staff and would like to thank you in advance for cooperating with us in ensuring that the numbers reported for the Fish and Wildlife program are the best that they can be. If you have questions, please contact Tracy Hursh at (503) 230-4532.

Sincerely,

Scott R. Hampton
EF&W Business Operations Support

Contract Accruals for Work Performed but Not Billed Through June 30, 2004
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
Attn: JAMIE BRISBOIS

Phone: (509) 865-6262 6680

Project Number COTR	Contract Number (Release)	Contract Title	Status and Date	Accrual Performance Period	Estimated Accrual Amount
199701325 BYRNES	00013375 ( )	1997-013-25 UPPER YAKIMA SUPPLEMENTATION COMPLEX OPERATIONS O&M	ISSUED 04/08/2003		
199604000 HERMESTON	00013747 ( )	1996-040-00 MID-COLUMBIA COHO RESTORATION	ISSUED 05/06/2003		
199604022 BYRNES	00000507 (00001)	1996-040-22 MID-COLUMBIA R. COHO RESTORATION - CONSTRUCTION	CLOSED 03/17/2004		
199506335 BYRNES	00005934 ( )	1995-063-35 YAKIMA/KLICKITAT PROJECT - M&E	CLOSED 12/03/2003		
199604020 HERMESTON	00000506 (00001)	1996-040-20 M&E/M&O MID-COLUMBIA RIVER COHO RESTORATION	CLOSED 03/17/2004		
199901300 WILCOX	00004286 ( )	1999-013-00 AHTANUM CREEK WATERSHED ASSESSMENT	CLOSED 04/10/2004		
200105500 LOFY	00007534 ( )	2001-055-00 NUTRIENT ENHANCEMENT STUDIES - YIN	ISSUED 11/19/2001		
199901300 WILCOX	00013719 ( )	1999-013-00 AHTANUM CREEK WATERSHED ASSESSMENT	ISSUED 05/01/2003		
199506325 BYRNES	00013769 ( )	1995-063-25 YKFP MONITORING & EVALUATION	ISSUED 05/12/2003		
198812035 BYRNES	00014042 ( )	1988-120-35 YKFP KLICKITAT MANAGEMENT DATA, AND HABITAT	ISSUED 06/02/2003		
198812025 BYRNES	00017274 ( )	1988-120-25 YKFP YAKIMA MANAGEMENT, DATA & HABITAT	ISSUED 04/06/2004		
198812025 BYRNES	00014038 ( )	1988-120-25 YKFP YAKIMA MANAGEMENT, DATA, AND HABITAT	ISSUED 06/02/2003		
200001000 BYRNES	00008826 ( )	2000-010-00 KLICKITAT RIVER SUBBASIN WATERSHED ASSESSMENT	CLOSED 05/21/2004		
200001100 WILCOX	00008631 ( )	2000-011-00 ROCK CREEK WATERSHED ASSESSMENT	CLOSED 11/14/2003		
198812025 BYRNES	00004822 ( )	1988-120-25 YKFP - MANAGEMENT, DATA & HABITAT	CLOSED 01/28/2004		
198812009 BYRNES	00004716 ( )	1988-120-09 STEELHEAD & FALL CHINOOK PRODUCTION OBJECTIVES	CLOSED 04/09/2004		
199705600 BYRNES	00015817 ( )	PI 1997-056-00 LO KLICKITAT R REPARIAN/INSTREAM ENHAN.-YN	ISSUED 10/31/2003		
200102400 BYRNES	00009091 ( )	2001-024-00 EMG RADIO TELEMETRY STUDY KLICKITAT RIVER	CLOSED 12/03/2003		
200102500 BAUGHER	00010217 ( )	2001-025-00 SALMONID PRODUCTION IN RESTORED RATTLESNAKE CREEK	ISSUED 07/03/2002		
Project Number COTR	**Contract Number (Release)**	**Contract Title**	**Status and Date**	**Accrual Performance Period**	**Estimated Accrual Amount**
199705600 BYRNES	00005716 ( )	1997-056-00 LOWER KLICKITAT RIVER RIPARIAN & IN-CHANNEL HABITAT	CLOSED 04/10/2004		
199705100 BYRNES	00004339 ( )	1997-051-00 YAKIMA RIVR SIDE CHANNELS	ISSUED 04/04/2001		
199705000 DEHERRERA	00000521 (00001)	1997-050-00 LITTLE NATCHES RIVER RIPARIAN & IN-CHANNEL HAB	CLOSED 03/17/2004		
199704700 BYRNES	00005854 ( )	1997-047-00 YAKIMA BASIN SIDE CHANNEL SURVEY & REHABILITATION	CLOSED 04/10/2004		
200106500 HERMESTON	00008684 ( )	2001-065-00 HANCOCK SPRINGS PASSAGE & HABITAT RESTORATION	CLOSED 04/07/2004		
199506325 BYRNES	00005881 ( )	1995-063-25 YKFP - MONITORING & EVALUATION	CLOSED 04/10/2004		
199603327 BYRNES	00000500 (00001)	1996-033-27 YKFP COJO & FALLCHINOOK SUPPLEMENTATION - CONSTRUCTIO	CLOSED 03/17/2004		
199701325 BYRNES	00004647 ( )	1997-013-00 O&M FOR UPPER YAKIMA RIVER SUPPLEMENTATION FACILITY	CLOSED 04/10/2004		
199701325 BYRNES	00006677 ( )	1996-033-30 YKFP - O&M LOWER YAKIMA SUPPLEMENTATION	CLOSED 04/13/2004		

200300500 LOFY	00015044 ( )	2003-005-00 HGMP PHASES II/III	ISSUED 09/03/2003		
199803300 WILCOX	00016344 ( )	1998-033-00 TOPPENISH CREEK WATERSHED RESTORATION PROJECT	ISSUED 12/23/2003		
199506335 BYRNES	00014033 ( )	1995-063-35 YKFP KLICKITAT MONITORING & EVALUATION	ISSUED 06/25/2003		
199803400 BYRNES	00005970 ( )	1998-034-00 REESTABLISH SAFE ACCESS INTO TRIBUTARIES OF YAK. BAS.	CLOSED 04/10/2004		
199603501 WILCOX	00015279 ( )	PI 199603501 SATUS CREEK WATERSHED RESTORATION PROJECT	ISSUED 09/22/2003		
199803400 MARCOTTE	00014433 ( )	1998-034-00 RE-ESTABLISH SAFE ACCESS TO THE YAKIMA RIVER	ISSUED 07/08/2003		
199701325 BYRNES	00014708 ( )	1997-013-25 O&M LWR YAKIMA RVR SUPPLEMENTATION & RESEARCH COMPLEX	ISSUED 07/29/2003		
200106400 LOFY	00010538 ( )	2001-064-00 IMPROVE STREAM FLOW AND PASSAGE SIMCOE C STEELHEAD	ISSUED 07/29/2002		
199805600 SKIDMORE	00007111 ( )	1998-056-00 MONITORING THE USE OF 9 GILLNETS	CLOSED 04/10/2004		

I certify that the above services were performed on or before June 30, 2004 and that an invoice will not be submitted to BPA for payment by June 30, 2004.

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 prior to July 1, 2004.
2. The invoice will not be received by BPA by close of business on June 30, 2004.

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.

Signed

Date:

Today's date: May 26, 2004
Please direct questions or comments to Fish & Wildlife Web Coordinator.