9. ROLLED-IN RESULTS

PACIFICORP
IDAHO-UPL
Normalized Results of Operations - ROLLED-IN
12 Months Ended MARCH 2004

		(1) Total Adjusted Results	(2) Price Change	(3) Results with Price Change
1	Operating Revenues:			
2	General Business Revenues	163,367,214	12,153,590	175,520,804
3	Interdepartmental	-		
4	Special Sales	57,659,204		
5	Other Operating Revenues	4,647,153		
6	Total Operating Revenues	225,673,570		
7				
8	Operating Expenses:			
9	Steam Production	48,387,009		
10	Nuclear Production	-		
11	Hydro Production	2,893,668		
12	Other Power Supply	71,353,611		
13	Transmission	6,764,690		
14	Distribution	9,158,224		
15	Customer Accounting	3,914,022	8,424	3,922,446
16	Customer Service & Info	1,426,622		
17	Sales	144		
18	Administrative & General	14,260,582		
19	Total O&M Expenses	158,158,574		
20	Depreciation	21,103,461		
21	Amortization	3,639,648		
22	Taxes Other Than Income	4,645,986	-	4,645,986
23	Income Taxes - Federal	2,609,884	4,057,822	6,667,706
24	Income Taxes - State	466,934	551,391	1,018,324
25	Income Taxes - Def Net	8,157,504		
26	Investment Tax Credit Adj.	(774,576)		
27	Misc Revenue & Expense	(21,825)		
28	Total Operating Expenses:	197,985,589	4,617,636	202,603,225
29				
30	Operating Rev For Return:	27,687,981	7,535,954	35,223,936
31				
32	Rate Base:			
33	Electric Plant In Service	794,339,996		
34	Plant Held for Future Use	86,684		
35	Misc Deferred Debits	7,527,384		
36	Elec Plant Acq Adj	6,131,129		
37	Nuclear Fuel	-		
38	Prepayments	919,455		
39	Fuel Stock	4,119,104		
40	Material & Supplies	5,743,276		
41	Working Capital	2,377,833		
42	Weatherization Loans	7,135,683		
43	Misc Rate Base	1,004,811		
44	Total Electric Plant:	829,385,354	-	829,385,354
45				
46	Rate Base Deductions:			
47	Accum Prov For Deprec	(325,605,392)		
48	Accum Prov For Amort	(16,354,258)		
49	Accum Def Income Tax	(69,569,854)		
50	Unamortized ITC	(68,345)		
51	Customer Adv For Const	(40,362)		
52	Customer Service Deposits	-		
53	Misc Rate Base Deductions	(9,699,048)		
54				
55	Total Rate Base Deductions	(421,337,258)	-	(421,337,258)
56				
57	Total Rate Base:	408,048,096	-	408,048,096
58				
59	Return on Rate Base	6.785%		8.632%
60	Return on Equity	7.261%		11.125%
61				
62	TAX CALCULATION:			
63	Operating Revenue	38,147,727	12,145,167	50,292,894
64	Other Deductions			
65	Interest (AFUDC)			
66	Interest	13,200,070	-	13,200,070
67	Schedule "M" Additions	28,627,232	-	28,627,232
68	Schedule "M" Deductions	45,226,990	-	45,226,990
69	Income Before Tax	8,347,898	12,145,167	20,493,065
70				
71	State Income Taxes	466,934	551,391	1,018,324
72	Taxable Income	7,880,965	11,593,776	19,474,741
73				
74	Federal Income Taxes + Other	2,609,884	4,057,822	6,667,706
		Ref. Page 2.2	Ref. Page 1.1	

PACIFICORP
RESULTS OF OPERATIONS

USER SPECIFIC INFORMATION

STATE:	IDAHO-UPL
PERIOD:	MARCH 2004
FILE:	JAM FY2004 ID GRC
PREPARED BY:	Revenue Requirement Department
DATE:	January 3, 2005
TIME:	11:40:11 AM
TYPE OF AVG:	BEGINNING/ENDING
METHODOLOGY:	
FACTOR:	ROLLED-IN
FERC:	Separate Jurisdiction
8 OR 12 CP:	12 Coincidental Peaks
DEMAND %	75% Demand
ENERGY %	25% Energy

TAX INFORMATION

TAX RATE ASSUMPTIONS:	TAX RATE
FEDERAL RATE	35.00%
STATE EFFECTIVE RATE	4.54%
TAX GROSS UP FACTOR	1.613
MERGED EFFECTIVE TAXRATE	37.950%

CAPITAL STRUCTURE INFORMATION

MERGED COMPANY CAPITAL STRUCTURE

	CAPITAL STRUCTURE	EMBEDDED COST	WEIGHTED COST
DEBT	51.00%	6.34%	3.235%
PREFERRED	1.20%	6.64%	0.080%
COMMON	47.80%	11.13%	5.318%
	100.00%		8.632%

OTHER INFORMATION

RESULTS OF OPERATIONS SUMMARY

	Description of Account Summary:	Ref	UNADJUSTED RESULTS TOTAL	OTHER	IDAHO-UPL	IDAHO-UPL ADJUSTMENTS	ADJ TOTAL
1	Operating Revenues						
2	General Business Revenues		2,436,642,321	2,343,130,706	93,511,615	69,855,599	163,367,214
3	Interdepartmental		(1,981)	(1,981)	0	0	0
4	Special Sales		557,438,915	521,884,114	35,554,801	22,104,403	57,659,204
5	Other Operating Revenues		122,038,117	116,866,326	5,171,791	(524,639)	4,647,153
6	Total Operating Revenues	2.4	3,116,117,372	2,981,879,165	134,238,207	91,435,363	225,673,570
7							
8	Operating Expenses:						
9	Steam Production	2.6	667,195,758	621,665,298	45,530,460	2,856,550	48,387,009
10	Nuclear Production	2.7	0	0	0	0	0
11	Hydro Production	2.8	32,330,555	30,246,475	2,084,080	809,588	2,893,668
12	Other Power Supply		646,063,786	628,869,351	17,194,435	54,159,177	71,353,611
13	Transmission	2.11	106,414,449	99,534,618	6,879,831	(115,141)	6,764,690
14	Distribution	2.13	177,299,666	168,851,611	8,448,055	710,169	9,158,224
15	Customer Accounts	2.13	86,073,598	82,416,632	3,656,965	257,057	3,914,022
16	Customer Service	2.14	15,343,339	13,966,162	1,377,177	49,446	1,426,622
17	Sales	2.14	3,690	3,546	144	0	144
18	Administrative & General	2.15	227,256,380	214,355,726	12,900,654	1,359,928	14,260,582
19							
20	Total O & M Expenses	2.15	1,957,981,221	1,859,909,420	98,071,801	60,086,773	158,158,574
21							
22	Depreciation	2.16	350,717,737	329,904,908	20,812,829	290,631	21,103,461
23	Amortization Expense	2.17	67,729,288	64,142,804	3,586,484	53,164	3,639,648
24	Taxes Other Than Income	2.18	95,316,783	90,745,313	4,571,470	74,516	4,645,986
25	Income Taxes - Federal	2.21	76,538,693	83,355,616	(6,816,923)	9,426,807	2,609,884
26	Income Taxes - State	2.21	10,786,285	11,620,470	(834,185)	1,301,119	466,934
27	Income Taxes - Def Net	2.19	81,509,793	74,541,429	6,968,364	1,189,140	8,157,504
28	Investment Tax Credit Adj.	2.18	(5,854,861)	(5,080,285)	(774,576)	0	(774,576)
29	Misc Revenue & Expense	2.5	(506,216)	(486,391)	(21,825)	0	(21,825)
30							
31	Total Operating Expenses	2.22	2,634,216,923	2,508,653,484	125,563,438	72,422,150	197,985,589
32							
33	Operating Revenue for Return		481,900,449	473,225,681	8,674,769	19,013,213	27,687,981
34							
35							
36	Rate Base:						
37	Electric Plant in Service	2.31	13,078,318,159	12,320,562,119	781,378,488	12,961,509	794,339,996
38	Plant Held for Future Use	2.32	2,189,240	2,073,284	115,956	(29,272)	86,684
39	Misc Deferred Debits	2.33	316,638,513	307,682,484	8,956,028	(1,428,645)	7,527,384
40	Elec Plant Acq Adj	2.32	95,112,863	88,981,733	6,131,129	0	6,131,129
41	Nuclear Fuel	2.32	0	0	0	0	0
42	Prepayments	2.33	17,292,402	16,372,947	919,455	0	919,455
43	Fuel Stock	2.32	58,416,157	54,297,053	4,119,104	0	4,119,104
44	Material & Supplies	2.33	93,260,564	87,517,288	5,743,276	0	5,743,276
45	Working Capital	2.33	47,219,358	45,808,726	1,410,632	967,201	2,377,833
46	Weatherization Loans	2.32	56,495,753	49,933,405	6,562,348	573,334	7,135,683
47	Miscellaneous Rate Base	2.33	14,180,172	13,175,361	1,004,811	0	1,004,811
48							
49	Total Electric Plant		13,779,123,180	12,966,424,400	816,341,227	13,044,127	829,385,354
50							
51	Rate Base Deductions:						
52	Accum Prov For Depr	2.38	(5,159,099,010)	(4,833,123,072)	(325,975,937)	370,546	(325,605,392)
53	Accum Prov For Amort	2.39	(303,143,339)	(288,789,082)	(16,354,258)	0	(16,354,258)
54	Accum Def Income Taxes	2.35	(1,050,922,234)	(977,434,370)	(73,487,864)	3,918,010	(69,569,854)
55	Unamortized ITC	2.36	(17,447,047)	(17,378,702)	(68,345)	0	(68,345)
56	Customer Adv for Const	2.35	(4,216,178)	(4,550,707)	334,530	(374,892)	(40,362)
57	Customer Service Deposits	2.35	0	0	0	0	0
58	Misc. Rate Base Deductions	2.35	(135,826,557)	(127,695,465)	(8,131,092)	(1,567,956)	(9,699,048)
59							
60	Total Rate Base Deductions		(6,670,654,364)	(6,246,971,398)	(423,682,966)	2,345,708	(421,337,258)
61							
62	Total Rate Base		7,108,468,815	6,739,453,002	392,658,261	15,389,834	408,048,096
63							
64							
65	Return on Rate Base		6.779%		2.209%		6.785%
66							
67	Return on Equity		7.248%		-2.312%		7.261%
68							
69	100 Basis Points in Equity:						
70	Revenue Requirement Impact		54,759,840		3,024,829		3,143,384
71	Rate Base Decrease		(468,200,886)		(69,845,103)		(26,853,142)
72							

ELECTRIC REVENUES

MARCH 2004 ROLLED-IN

BEGINNING/ENDING

FERC ACCT	DESCRIPTION	BUSINESS FUNCTION	PITA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	UNADJUSTED RESULTS OTHER	IDAHO-UPL IDAHO-UPL	IDAHO-UPL ADJUSTMENT	IDAHO-UPL ADJ TOTAL
Sales to Ultimate Customers									
440	Residential Sales								
		0	S		904,452,724	880,071,987	24,380,737	19,388,342	43,769,079
				B1.1	904,452,724	880,071,987	24,380,737	19,388,342	43,769,079
442	Commercial & Industrial Sales								
		0	S		1,391,482,909	1,330,143,666	61,339,243	58,046,559	119,385,802
		P	SE		108,661,755	99,140,705	7,521,050	(7,521,050)	0
		PT	SG		-	-	-	-	-
				B1.2	1,498,144,665	1,429,284,371	68,860,293	50,525,508	119,385,802
444	Public Street & Highway Lighting								
		0	S		16,167,747	15,897,163	270,585	(58,251)	212,333
		0	SO		-	-	-	-	-
				B1.3	16,167,747	15,897,163	270,585	(58,251)	212,333
445	Other Sales to Public Authority								
		0	S		17,877,185	17,877,185	-	-	-
				B1.3	17,877,185	17,877,185	-	-	-
448	Interdepartmental								
		DPW	S		(1,981)	(1,981)	-	-	-
		GP	SO		-	-	-	-	-
				B1.3	(1,981)	(1,981)	-	-	-
Total Sales to Ultimate Customers					2,436,640,340	2,343,128,725	93,511,615	69,855,599	163,367,214
447	Sales for Resale								
		WSF	S		8,495,668	8,495,668	-	-	-
		WSF	SG		521,011,363	487,426,125	33,585,237	24,073,967	57,659,204
		WSF	SE		27,931,884	25,962,321	1,969,564	(1,969,564)	0
		WSF	SG		-	-	-	-	-
				B1.3	557,438,915	521,884,114	35,554,801	22,104,403	57,659,204
449	Provision for Rate Refund								
		WSF	S		(0)	(0)	-	-	-
		WSF	SG		-	-	-	-	-
				B1.3	(0)	(0)	-	-	-
Total Sales from Electricity					2,994,079,255	2,865,012,839	129,066,416	91,960,002	221,026,418

MARCH 2004 ROLLED-IN

BEGINNING/ENDING

FERC ACCT	DESCRIPTION	BUSINESS FUNCTION	PITA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	UNADJUSTED RESULTS OTHER	IDAHO-UPL IDAHO-UPL	IDAHO-UPL ADJUSTMENT	IDAHO-UPL ADJ TOTAL
450	Forfeited Discounts & Interest								
		CUST	S		5,823,317	5,574,738	248,579	-	248,579
		CUST	SO		-	-	-	-	-
				B1.5	5,823,317	5,574,738	248,579	-	248,579
451	Misc Electric Revenue								
		CUST	S		6,359,212	6,253,579	105,633	-	105,633
		GP	SG		-	-	-	-	-
		GP	SO		-	-	-	-	-
				B1.6	6,359,212	6,253,579	105,633	-	105,633
453	Water Sales								
		P	SG		-	-	-	-	-
					-	-	-	-	-
454	Rent of Electric Property								
		DPW	S		13,705,670	13,468,364	237,306	-	237,306
		T	SG		4,935,126	4,616,999	318,126	-	318,126
		GP	SO		145,213	136,542	8,671	-	8,671
				B1.6	18,786,009	18,221,905	564,103	-	564,103
456	Other Electric Revenue								
		DMSC	S		29,497,459	29,300,942	196,517	-	196,517
		CUST	CN		-	-	-	-	-
		OTHSE	SE		17,343,925	16,120,951	1,222,974	(31,700)	1,191,274
		OTHSO	SO		3,588,336	3,374,062	214,274	-	214,274
		OTHSGR	SG		40,639,858	38,020,147	2,619,711	(492,939)	2,126,773
				B1.7	91,069,579	86,816,103	4,253,476	(524,639)	3,728,837
	Total Other Electric Revenues				122,638,117	116,866,326	5,171,791	(524,639)	4,647,153
Total Electric Operating Revenues				B1.7	3,116,117,372	2,981,679,165	134,238,207	91,435,363	225,673,570

Summary of Revenues by Factor

S	2,393,859,912	2,307,081,312	86,778,600	77,376,649	164,155,249
CN	-	-	-	-	-
SE	151,937,585	141,223,977	10,713,587	(9,522,314)	1,191,274
SO	3,733,549	3,510,604	222,945	-	222,945
SG	566,586,347	530,063,272	36,523,075	23,581,028	60,104,102
DGP	-	-	-	-	-
Total Electric Operating Revenues	3,116,117,372	2,981,879,165	134,238,207	91,435,363	225,673,570

MARCH 2004 ROLLED-IN

BEGINNING/ENDING

FERC ACCT	DESCRIPTION	BUSINESS FUNCTION	PITA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	IDAHO-UPL	IDAHO-UPL ADJUSTMENT	ADJ TOTAL
Miscellaneous Revenues									
41160	Gain on Sale of Utility Plant - CR								
		DPW	S		-	-	-	-	-
		T	SG		-	-	-	-	-
		G	SO		-	-	-	-	-
		T	SG		-	-	-	-	-
		P	SG		-	-	-	-	-
					-	-	-	-	-
41170	Loss on Sale of Utility Plant								
		DPW	S		-	-	-	-	-
		T	SG		-	-	-	-	-
					-	-	-	-	-
4118	Gain from Emission Allowances								
		P	S		-	-	-	-	-
		P	SE		(585,037)	(543,784)	(41,253)	-	(41,253)
				B1.1	(585,037)	(543,784)	(41,253)	-	(41,253)
41181	Gain from Disposition of NOX Credits								
		P	SE		-	-	-	-	-
					-	-	-	-	-
4194	Impact Housing Interest Income								
		P	SG		-	-	-	-	-
					-	-	-	-	-
421	(Gain) / Loss on Sale of Utility Plant								
		DPW	S		303,661	269,592	34,069	-	34,069
		T	SG		-	-	-	-	-
		T	SG		(222,170)	(207,849)	(14,321)	-	(14,321)
		P	SE		-	-	-	-	-
		PTD	SO		4,068	3,825	243	-	243
		P	SG		(6,739)	(6,176)	(563)	-	(563)
				B1.1	76,820	57,393	19,428	-	19,428
Total Miscellaneous Revenues					(508,216)	(486,391)	(21,825)	-	(21,825)
Miscellaneous Expenses									
4311	Interest on Customer Deposits								
		CUST	S		-	-	-	-	-
					-	-	-	-	-
Total Miscellaneous Expenses					-	-	-	-	-
Net Misc Revenue and Expense					(508,216)	(486,391)	(21,825)	-	(21,825)

MARCH 2004 ROLLED-IN
BEGINNING/ENDING

FERC ACCT	DESCRIPTION	BUSINESS FUNCTION	PITA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	UNADJUSTED RESULTS OTHER	IDAHO-UPL IDAHO-UPL	IDAHO-UPL ADJUSTMENT	IDAHO-UPL ADJ TOTAL
500	Operation Supervision & Engineering								
		P	SNPPS		-	-	-	-	-
		P	SNPPS		19,249,800	18,008,739	1,240,860	870,612	2,111,473
		P	SNPPS		1,305,488	1,221,334	84,154	-	84,154
				B2.1	20,555,087	19,230,073	1,325,014	870,612	2,195,627
501	Fuel Related								
		P	SE		370,673,030	344,535,728	26,137,301	2,002,722	28,140,024
		P	SE		-	-	-	-	-
		P	SE		-	-	-	-	-
	Huntington	P	SE		-	-	-	-	-
	CTs	P	SE		-	-	-	-	-
	Cholla	P	SE		42,037,783	39,073,569	2,964,214	-	2,964,214
				B2.1	412,710,813	383,609,297	29,101,516	2,002,722	31,104,238
502	Steam Expenses								
		P	SNPPS		-	-	-	-	-
		P	SNPPS		30,611,683	28,638,404	1,973,279	-	1,973,279
		P	SNPPS		2,044,409	1,912,623	131,786	-	131,786
				B2.1	32,656,092	30,551,027	2,105,065	-	2,105,065
503	Steam From Other Sources								
		P	SE		4,037,352	3,752,666	284,686	(16,762)	267,924
				B2.1	4,037,352	3,752,666	284,686	(16,762)	267,924
505	Electric Expenses								
		P	SNPPS		2,226,245	2,082,738	143,507	-	143,507
		P	SNPPS		996,900	932,638	64,262	-	64,262
				B2.1	3,223,146	3,015,376	207,769	-	207,769
506	Misc. Steam Expense								
		P	SNPPS		-	-	-	-	-
		P	SNPPS		41,598,642	38,917,128	2,681,516	(23)	2,681,492
		P	SE		-	-	-	-	-
		P	SNPPS		908,786	850,206	58,582	-	58,582
				B2.1	42,507,429	39,767,332	2,740,098	(23)	2,740,074
507	Rents								
		P	SNPPS		-	-	-	-	-
		P	SNPPS		4,554,787	4,261,178	293,609	-	293,609
		P	SNPPS		26,184	24,497	1,688	-	1,688
				B2.1	4,580,971	4,285,674	295,297	-	295,297
510	Maint Supervision & Engineering								
		P	SNPPS		-	-	-	-	-
		P	SNPPS		5,383,951	5,036,893	347,058	-	347,058
		P	SNPPS		2,076,632	1,942,769	133,863	-	133,863
				B2.1	7,460,584	6,979,663	480,921	-	480,921
				Ref					
511	Maintenance of Structures								
		P	SNPPS		-	-	-	-	-
		P	SNPPS		16,935,391	15,843,709	1,091,683	-	1,091,683
		P	SNPPS		395,929	370,406	25,522	-	25,522
				B2.1	17,331,320	16,214,115	1,117,205	-	1,117,205
512	Maintenance of Boiler Plant								
		P	SNPPS		-	-	-	-	-
		P	SNPPS		77,316,922	72,332,948	4,983,974	-	4,983,974
		P	SNPPS		4,302,307	4,024,973	277,334	-	277,334
				B2.1	81,619,229	76,357,922	5,261,306	-	5,261,306
513	Maintenance of Electric Plant								
		P	SNPPS		-	-	-	-	-
		P	SNPPS		29,895,911	27,968,772	1,927,139	-	1,927,139
		P	SNPPS		848,511	793,814	54,696	-	54,696
				B2.2	30,744,422	28,762,587	1,981,835	-	1,981,835
514	Maintenance of Misc. Steam Plant								
		P	SNPPS		-	-	-	-	-
		P	SNPPS		7,738,770	7,239,916	498,854	-	498,854
		P	SNPPS		2,030,543	1,889,651	130,892	-	130,892
				B2.2	9,769,312	9,139,567	629,746	-	629,746
Total Steam Power Generation				B2.2	667,196,758	621,665,298	48,539,460	2,856,558	48,387,009

304 MARCH 2004 ROLLED-IN
305 BEGINNING/ENDING

	FERC ACCT	DESCRIPTIOI	BUSINESS FUNCTION	PITA FACTOR	Ref	TOTAL	UNADJUSTED RESULTS OTHER	IDAHO-UPL	IDAHO-UPL ADJUSTMENT	ADJ TOTAL
306	517	Operation Super & Engineering								
308			P	SNPPN		-	-	-	-	-
310						-	-	-	-	-
311										
312	518	Nuclear Fuel Expense								
313			P	SE		-	-	-	-	-
314										
315						-	-	-	-	-
316										
317	519	Coolants and Water								
318			P	SNPPN		-	-	-	-	-
319						-	-	-	-	-
320										
321	520	Steam Expenses								
322			P	SNPPN		-	-	-	-	-
323						-	-	-	-	-
324										
325										
326										
327	523	Electric Expenses								
328			P	SNPPN		-	-	-	-	-
329						-	-	-	-	-
330										
331	524	Misc. Nuclear Expenses								
332			P	SNPPN		-	-	-	-	-
333						-	-	-	-	-
334										
335	528	Maintenance Super & Engineering								
336			P	SNPPN		-	-	-	-	-
337						-	-	-	-	-
338										
339	529	Maintenance of Structures								
340			P	SNPPN		-	-	-	-	-
341						-	-	-	-	-
342										
343	530	Maintenance of Reactor Plant								
344			P	SNPPN		-	-	-	-	-
345						-	-	-	-	-
346										
347	531	Maintenance of Electric Plant								
348			P	SNPPN		-	-	-	-	-
349						-	-	-	-	-
350										
351	532	Maintenance of Misc Nuclear								
352			P	SNPPN		-	-	-	-	-
353						-	-	-	-	-
354										
355	Total Nuclear Power Generation					-	-	-	-	-

MARCH 2004 ROLLED-IN
BEGINNING/ENDING

FERC ACCT	DESCRIPTION	BUSINESS FUNCTION	PITA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	IDAHO-UPL	IDAHO-UPL ADJUSTMENT	ADJ TOTAL
535	Operation Super & Engineering								
		P	DGP		-	-	-	-	-
		P	SNPPH		2,836,414	2,653,574	182,840	141,067	323,906
		P	SNPPH		1,342,911	1,256,345	86,566	-	86,566
				B2.3	4,179,325	3,909,919	269,406	141,067	410,473
536	Water For Power								
		P	DGP		-	-	-	-	-
		P	SNPPH		100,412	93,939	6,473	-	6,473
		P	SNPPH		-	-	-	-	-
				B2.3	100,412	93,939	6,473	-	6,473
537	Hydraulic Expenses								
		P	DGP		-	-	-	-	-
		P	SNPPH		3,678,658	3,441,526	237,132	(128)	237,005
		P	SNPPH		170,940	159,921	11,019	-	11,019
				B2.3	3,849,598	3,601,447	248,151	(128)	248,024
538	Electric Expenses								
		P	DGP		-	-	-	-	-
		P	SNPPH		-	-	-	-	-
		P	SNPPH		6,000	5,613	387	-	387
				B2.3	6,000	5,613	387	-	387
539	Misc. Hydro Expenses								
		P	DGP		-	-	-	-	-
		P	SNPPH		11,786,889	11,027,097	759,803	667,596	1,427,399
		P	SNPPH		4,166,306	3,897,739	268,567	-	268,567
				B2.3	15,953,206	14,924,836	1,028,369	667,596	1,695,966
540	Rents (Hydro Generation)								
		P	DGP		-	-	-	-	-
		P	SNPPH		51,984	48,615	3,350	(92)	3,258
		P	SNPPH		15,100	14,126	973	-	973
				B2.3	67,084	62,741	4,323	(92)	4,231
541	Maint Supervision & Engineering								
		P	DGP		-	-	-	-	-
		P	SNPPH		-	-	-	-	-
		P	SNPPH		-	-	-	-	-
				B2.3	-	-	-	-	-
542	Maintenance of Structures								
		P	DGP		-	-	-	-	-
		P	SNPPH		1,151,152	1,076,947	74,205	-	74,205
		P	SNPPH		97,404	91,125	6,279	-	6,279
				B2.3	1,248,556	1,168,072	80,484	-	80,484
				Ref					
543	Maintenance of Dams & Waterways								
		P	DGP		-	-	-	-	-
		P	SNPPH		1,040,892	973,795	67,096	(6,939)	60,159
		P	SNPPH		1,128,251	1,055,522	72,729	-	72,729
				B2.3	2,169,143	2,029,316	139,826	(6,939)	132,886
544	Maintenance of Electric Plant								
		P	DGP		-	-	-	-	-
		P	SNPPH		1,283,332	1,200,607	82,726	-	82,726
		P	SNPPH		548,104	512,772	35,332	-	35,332
				B2.3	1,831,436	1,713,379	118,057	-	118,057
545	Maintenance of Misc. Hydro Plant								
		P	DGP		-	-	-	-	-
		P	SNPPH		2,207,503	2,065,204	142,299	8,083	150,383
		P	SNPPH		718,313	672,009	46,304	-	46,304
				B2.3	2,925,816	2,737,213	188,603	8,083	196,686
Total Hydraulic Power Generation				B2.3	32,338,556	30,246,475	2,084,080	809,588	2,893,668

MARCH 2004 ROLLED-IN

BEGINNING/ENDING

FERC ACCT	DESCRIPTIOI	BUSINESS FUNCTION	PITA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	IDAHO-UPL	IDAHO-UPL ADJUSTMENT	ADJ TOTAL
546	Operation Super & Engineering								
		P	SNPPO		320,015	299,387	20,629	-	20,629
				B2.4	320,015	299,387	20,629	-	20,629
547	Fuel								
		P	SE		49,162,285	45,695,701	3,466,585	(123,983)	3,342,601
		P	SE		21,978,054	20,428,313	1,549,741	-	1,549,741
				B2.4	71,140,339	66,124,014	5,016,325	(123,983)	4,892,342
548	Generation Expense								
		P	SNPPO		433,557	405,610	27,948	195,464	223,412
		P	SNPPO		9,257,607	8,660,846	596,760	-	596,760
				B2.4	9,691,164	9,066,456	624,708	195,464	820,172
549	Miscellaneous Other								
		P	SNPPO		1,340,062	1,253,679	86,383	-	86,383
				B2.4	1,340,062	1,253,679	86,383	-	86,383
				Ref					
550	Maint Supervision & Engineering								
		P	SNPPO		328,242	307,083	21,159	-	21,159
		P	SNPPO		17,010,041	15,913,546	1,096,495	-	1,096,495
				B2.4	17,338,283	16,220,629	1,117,654	-	1,117,654
551	Maint Supervision & Engineering								
		P	SNPPO		-	-	-	-	-
				B2.4	-	-	-	-	-
552	Maintenance of Structures								
		P	SNPPO		89,295	83,539	5,756	-	5,756
				B2.4	89,295	83,539	5,756	-	5,756
553	Maint of Generation & Electric Plant								
		P	SNPPO		251,339	235,137	16,202	-	16,202
		P	SNPPO		24,364	22,794	1,571	-	1,571
				B2.4	275,703	257,931	17,772	-	17,772
554	Maintenance of Misc. Other								
		P	SNPPO		134,158	125,510	8,648	-	8,648
		P	SNPPO		848	793	55	-	55
				B2.4	135,006	126,303	8,703	-	8,703
Total Other Power Generation				B2.4	100,329,868	93,431,938	6,897,930	71,481	6,969,410

MARCH 2004 ROLLED-IN
BEGINNING/ENDING

FERC ACCT	DESCRIPTION	BUSINESS FUNCTION	PITA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	IDAHO-UPL	IDAHO-UPL ADJUSTMENT	ADJ TOTAL
555	Purchased Power								
		DMSC	S		(110,386,314)	(77,729,664)	(32,656,650)	32,656,650	(0)
		P	SG		521,026,869	487,442,504	33,586,366	23,407,734	56,994,100
		P	SE		108,829,944	101,156,009	7,673,936	(2,274,784)	5,399,152
	Seasonal Cont	P	SG		-	-	-	-	-
			DGP		-	-	-	-	-
				B2.5	519,472,500	510,868,848	8,603,651	53,789,600	62,393,252
556	System Control & Load Dispatch								
		P	SG		2,468,618	2,309,487	159,131	17,457	176,588
				B2.5	2,468,618	2,309,487	159,131	17,457	176,588
557	Other Expenses								
		P	S		-	-	-	289,019	289,019
		P	SG		23,792,800	22,259,078	1,533,722	(8,380)	1,525,342
		P	SGCT		-	-	-	-	-
		P	SE		-	-	-	-	-
		P	TROJP		-	-	-	-	-
				B2.5	23,792,800	22,259,078	1,533,722	280,639	1,814,361
Embedded Cost Differentials									
	Company Owned Hydro	P	DGP		-	-	-	-	-
	Company Owned Hydro	P	SG		-	-	-	-	-
	Mid-C Contract	P	MC		-	-	-	-	-
	Mid-C Contract	P	SG		-	-	-	-	-
	Existing QF Contracts	P	S		-	-	-	-	-
	Existing QF Contracts	P	SG		-	-	-	-	-
					-	-	-	-	-
Total Other Power Supply				B2.5	545,733,918	535,437,413	10,296,506	54,087,696	64,384,201
TOTAL PRODUCTION EXPENSE					1,345,590,099	1,280,781,125	64,808,974	57,825,314	122,634,288

FERC ACCT	DESCRIPTION	FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	IDAHO-UPL	IDAHO-UPL ADJUSTMENT	ADJ TOTAL
Summary of Production Expense by Factor								
	S			(110,386,314)	(77,729,664)	(32,656,650)	32,945,669	289,019
	SG			547,290,287	512,011,068	35,279,219	23,416,811	58,696,030
	SE			596,718,449	554,641,986	42,076,463	(412,807)	41,663,656
	SNPPH			32,330,555	30,246,475	2,084,080	609,586	2,693,666
	TROJP			-	-	-	-	-
	SGCT			-	-	-	-	-
	DGP			-	-	-	-	-
	DEU			-	-	-	-	-
	DEP			-	-	-	-	-
	SNPPS			250,447,582	234,303,334	16,144,258	870,589	17,014,847
	SNPPO			29,189,529	27,307,925	1,881,604	195,464	2,077,068
	DGU			-	-	-	-	-
	MC			-	-	-	-	-
	SSGCT			-	-	-	-	-
	SSECT			-	-	-	-	-
	SSGC			-	-	-	-	-
	SSGCH			-	-	-	-	-
	SSECH			-	-	-	-	-
Total Production Expense by Factor				1,345,590,099	1,280,781,125	64,808,974	57,825,314	122,634,288

MARCH 2004 ROLLED-IN

BEGINNING/ENDING

FERC ACCT	DESCRIPTION	BUSINESS FUNCTION	PITA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	UNADJUSTED RESULTS OTHER	IDAHO-UPL IDAHO-UPL	IDAHO-UPL ADJUSTMENT	IDAHO-UPL ADJ TOTAL
560	Operation Supervision & Engineering								
		T	SNPT		5,421,796	5,072,298	349,498	142,131	491,629
				B2.6	5,421,796	5,072,298	349,498	142,131	491,629
561	Load Dispatching								
		T	SNPT		4,214,565	3,942,887	271,678	-	271,678
				B2.6	4,214,565	3,942,887	271,678	-	271,678

MARCH 2004 ROLLED-IN

BEGINNING/ENDING

FERC ACCT	DESCRIPTION	BUSINESS FUNCTION	PITA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	UNADJUSTED RESULTS OTHER	IDAHO-UPL IDAHO-UPL	IDAHO-UPL ADJUSTMENT	IDAHO-UPL ADJ TOTAL
562	Station Expense								
		T	SNPT		1,253,519	1,172,715	80,804	-	80,804
				B2.6	1,253,519	1,172,715	80,804	-	80,804
563	Overhead Line Expense								
		T	SNPT		2,623,292	2,454,190	169,102	-	169,102
				B2.6	2,623,292	2,454,190	169,102	-	169,102
564	Underground Line Expense								
		T	SNPT		-	-	-	-	-
				B2.6	-	-	-	-	-
565	Transmission of Electricity by Others								
		T	SG		73,287,944	68,563,684	4,724,260	(171,935)	4,552,325
		T	SE		3,335,298	3,100,117	235,182	(85,337)	149,845
				B2.6	76,623,242	71,663,801	4,959,442	(257,272)	4,702,170
566	Misc. Transmission Expense								
		T	SNPT		177,292	165,863	11,429	-	11,429
				B2.6	177,292	165,863	11,429	-	11,429
567	Rents - Transmission								
		T	SNPT		583,247	545,650	37,597	-	37,597
				B2.6	583,247	545,650	37,597	-	37,597
568	Maint Supervision & Engineering								
		T	SNPT		4,289	4,013	276	-	276
				B2.6	4,289	4,013	276	-	276
569	Maintenance of Structures								
		T	SNPT		94	88	6	-	6
				B2.7	94	88	6	-	6
570	Maintenance of Station Equipment								
		T	SNPT		7,970,632	7,456,832	513,800	-	513,800
				B2.7	7,970,632	7,456,832	513,800	-	513,800
571	Maintenance of Overhead Lines								
		T	SNPT		7,402,950	6,925,744	477,206	-	477,206
				B2.7	7,402,950	6,925,744	477,206	-	477,206
572	Maintenance of Underground Lines								
		T	SNPT		28,217	26,398	1,819	-	1,819
				B2.7	28,217	26,398	1,819	-	1,819
573	Maint of Misc. Transmission Plant								
		T	SNPT		111,314	104,139	7,175	-	7,175
				B2.7	111,314	104,139	7,175	-	7,175
TOTAL TRANSMISSION EXPENSE				B2.7	106,414,449	99,534,618	6,879,831	(115,141)	6,764,690

Summary of Transmission Expense by Factor

SE	3,335,299	3,100,117	235,182	(85,337)	149,845
SG	73,287,944	68,563,684	4,724,260	(171,935)	4,552,325
SNPT	29,791,207	27,870,817	1,920,389	142,131	2,062,520
Total Transmission Expense by Factor	106,414,449	99,534,618	6,879,831	(115,141)	6,764,690

MARCH 2004 ROLLED-IN

BEGINNING/ENDING

FERC ACCT	DESCRIPTION	BUSINESS FUNCTION	PITA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	UNADJUSTED RESULTS OTHER	IDAHO-UPL IDAHO-UPL	IDAHO-UPL ADJUSTMENT	IDAHO-UPL ADJ TOTAL
580	Operation Supervision & Engineering								
		DPW	S	B2.8	(179,106)	(179,126)	20	-	20
		DPW	SNPD	B2.8	30,154,946	28,819,030	1,335,916	132,539	1,468,454
					29,975,839	28,639,904	1,335,935	132,539	1,468,474
581	Load Dispatching								
		DPW	S	B2.8	-	-	-	-	-
		DPW	SNPD	B2.8	7,118,548	6,803,184	315,364	39,170	354,533
					7,118,548	6,803,184	315,364	39,170	354,533
582	Station Expense								
		DPW	S	B2.8	1,491,215	1,331,412	159,802	18,064	177,867
		DPW	SNPD	B2.8	399,066	381,387	17,679	1,879	19,559
					1,890,281	1,712,799	177,482	19,944	197,425
583	Overhead Line Expenses								
		DPW	S	B2.8	16,912,726	16,125,224	787,502	79,482	866,985
		DPW	SNPD	B2.8	5,519,353	5,274,836	244,517	22,015	266,532
					22,432,079	21,400,060	1,032,019	101,497	1,133,516
584	Underground Line Expense								
		DPW	S	B2.8	1,636,923	1,635,518	1,405	163	1,568
		DPW	SNPD	B2.8	-	-	-	-	-
					1,636,923	1,635,518	1,405	163	1,568
585	Street Lighting & Signal Systems								
		DPW	S		-	-	-	-	-
		DPW	SNPD	B2.8	115,627	110,505	5,122	567	5,689
				B2.8	115,627	110,505	5,122	567	5,689
586	Meter Expenses								
		DPW	S	B2.8	3,961,652	3,674,962	286,690	32,185	318,875
		DPW	SNPD	B2.8	1,216,900	1,162,989	53,911	5,540	59,451
					5,178,551	4,837,951	340,600	37,725	378,325
587	Customer Installation Expenses								
		DPW	S	B2.8	25,989	25,989	-	-	-
		DPW	SNPD	B2.8	300,335	287,029	13,305	253	13,558
					326,303	312,998	13,305	253	13,558
588	Misc. Distribution Expenses								
		DPW	S	B2.8	8,337,062	7,901,782	435,280	37,962	473,243
		DPW	SNPD	B2.8	5,712,210	5,459,150	253,061	20,016	273,076
					14,049,273	13,360,932	688,341	57,978	746,319
589	Rents								
		DPW	S	B2.9	3,535,295	3,504,399	30,896	-	30,896
		DPW	SNPD	B2.9	834,968	797,978	36,991	(6)	36,984
					4,370,263	4,302,377	67,886	(6)	67,880
590	Maint Supervision & Engineering								
		DPW	S	B2.9	479,137	479,137	-	-	-
		DPW	SNPD	B2.9	552,067	527,610	24,458	3,216	27,674
					1,031,204	1,006,746	24,458	3,216	27,674
591	Maintenance of Structures								
		DPW	S	B2.9	1,466,157	1,380,185	85,972	-	85,972
		DPW	SNPD	B2.9	349,878	334,378	15,500	-	15,500
					1,816,035	1,714,563	101,472	-	101,472
592	Maintenance of Station Equipment								
		DPW	S	B2.9	3,519,685	3,197,584	322,071	32,299	354,370
		DPW	SNPD	B2.9	1,970,154	1,882,873	87,281	14,572	101,853
					5,489,819	5,080,467	409,352	46,871	456,223

MARCH 2004 ROLLED-IN
BEGINNING/ENDING

FERC ACCT	DESCRIPTION	BUSINESS FUNCTION	PITA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	IDAHO-UPL	IDAHO-UPL ADJUSTMENT	ADJ TOTAL
583	Maintenance of Overhead Lines								
		DPW	S	B2.9	94,656,699	90,435,566	4,221,133	270,563	4,491,696
		DPW	SNPD	B2.9	(55,606,896)	(53,143,416)	(2,463,480)	(202,018)	(2,665,498)
					39,049,803	37,292,150	1,757,653	68,546	1,826,198
584	Maintenance of Underground Lines								
		DPW	S	B2.10	24,352,774	23,596,791	755,983	66,800	822,783
		DPW	SNPD	B2.10	465,515	444,892	20,623	2,116	22,740
					24,818,289	24,041,683	776,606	68,917	845,523
585	Maintenance of Line Transformers								
		DPW	S	B2.10	907,068	800,083	106,985	9,608	116,593
		DPW	SNPD	B2.10	239,186	228,590	10,596	939	11,535
					1,146,254	1,028,673	117,581	10,547	128,129
586	Maint of Street Lighting & Signal Sys.								
		DPW	S	B2.10	4,641,550	4,497,227	144,323	15,739	160,062
		DPW	SNPD	B2.10	-	-	-	-	-
					4,641,550	4,497,227	144,323	15,739	160,062
587	Maintenance of Meters								
		DPW	S	B2.10	2,774,397	2,519,752	254,645	28,652	283,297
		DPW	SNPD	B2.10	1,352,501	1,292,583	59,918	5,876	65,794
					4,126,897	3,812,334	314,563	34,527	349,091
588	Maint of Misc. Distribution Plant								
		DPW	S	B2.10	12,892,085	11,854,586	1,037,499	46,036	1,083,535
		DPW	SNPD	B2.10	(4,805,958)	(4,593,045)	(212,912)	25,940	(186,972)
					8,086,128	7,261,541	824,587	71,976	896,563
TOTAL DISTRIBUTION EXPENSE				B2.10	177,299,666	168,851,611	8,448,055	710,169	9,158,224

Summary of Distribution Expense by Factor

S	181,411,266	172,781,060	8,630,206	637,555	9,267,761
SNPD	(4,111,600)	(3,929,449)	(182,151)	72,613	(109,538)
Total Distribution Expense by Factor	177,299,666	168,851,611	8,448,055	710,169	9,158,224

MARCH 2004 ROLLED-IN
BEGINNING/ENDING

FERC ACCT	DESCRIPTION	BUSINESS FUNCTION	PITA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	IDAHO-UPL	IDAHO-UPL ADJUSTMENT	ADJ TOTAL
901	Supervision								
		CUST	S	B2.12	766,850	696,057	70,793	(17,773)	52,620
		CUST	CN	B2.12	7,089,530	6,812,128	277,402	17,474	294,876
					7,856,180	7,508,185	347,995	(298)	347,697
902	Meter Reading Expense								
		CUST	S	B2.12	23,585,313	22,401,235	1,184,079	133,479	1,317,558
		CUST	CN	B2.12	(86,477)	(83,093)	(3,384)	(705)	(4,089)
					23,498,837	22,318,142	1,180,695	132,774	1,313,468
903	Customer Receipts & Collections								
		CUST	S	B2.12	6,102,184	5,788,470	313,714	33,393	347,107
		CUST	CN	B2.12	41,777,212	40,142,536	1,634,676	107,070	1,741,746
					47,879,396	45,931,007	1,948,390	140,463	2,088,853
904	Uncollectible Accounts								
		CUST	S	B2.13	5,120,000	5,006,770	113,230	-	113,230
		P	SG	B2.13	-	-	-	-	-
		CUST	CN	B2.13	576,213	553,666	22,546	(16,630)	5,917
					5,696,212	5,560,436	135,776	(16,630)	119,147
905	Misc. Customer Accounts Expense								
		CUST	S	B2.13	15,671	15,671	-	-	-
		CUST	CN	B2.13	1,127,301	1,083,192	44,110	748	44,858
					1,142,973	1,098,863	44,110	748	44,858
TOTAL CUSTOMER ACCOUNTS EXPENSE					86,073,596	82,416,632	3,656,965	257,057	3,914,022

CUSTOMER ACCOUNTS EXPENSE SUMMARY

Summary of Customer Accts Exp by Factor

S	35,569,819	33,908,204	1,661,615	169,099	1,830,714
CN	50,483,779	48,508,429	1,975,350	107,958	2,083,308
SG	-	-	-	-	-
Total Customer Accounts Expense by Factor	86,073,596	82,416,632	3,656,965	257,057	3,914,022

MARCH 2004 ROLLED-IN
BEGINNING/ENDING

FERC ACCT	DESCRIPTION	BUSINESS FUNCTION	PITA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	UNADJUSTED RESULTS OTHER	IDAHO-UPL	IDAHO-UPL ADJUSTMENT	IDAHO-UPL ADJ TOTAL
907	Supervision								
		CUST	S	B2.14	-	-	-	-	-
		CUST	CN	B2.14	5,741,947	5,517,274	224,673	22,946	247,619
					5,741,947	5,517,274	224,673	22,946	247,619
908	Customer Assistance								
		CUST	S	B2.14	7,845,470	6,772,486	1,072,984	19,002	1,091,986
		CUST	CN	B2.14	1,018,414	978,565	39,849	5,669	45,718
					8,863,884	7,751,051	1,112,833	24,671	1,137,703
909	Informational & Instructional Adv								
		CUST	S	B2.14	516	516	-	-	-
		CUST	CN	B2.14	278,962	268,047	10,915	1,518	12,433
					279,478	268,562	10,915	1,518	12,433
910	Misc. Customer Service								
		CUST	S	B2.14	237,614	217,483	20,131	-	20,131
		CUST	CN	B2.14	220,417	211,792	8,625	111	8,736
					458,030	429,275	28,756	111	28,867
TOTAL CUSTOMER SERVICE EXPENSE					15,343,339	13,966,162	1,377,177	49,446	1,426,622

Summary of Customer Service Exp by Factor

S	8,083,599	6,990,484	1,093,115	19,002	1,112,117	
CN	7,259,740	6,975,678	284,062	30,444	314,506	
Total Customer Service Expense by Factor	15,343,339	13,966,162	1,377,177	49,446	1,426,622	

MARCH 2004 ROLLED-IN
BEGINNING/ENDING

FERC ACCT	DESCRIPTION	BUSINESS FUNCTION	PITA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	UNADJUSTED RESULTS OTHER	IDAHO-UPL	IDAHO-UPL ADJUSTMENT	IDAHO-UPL ADJ TOTAL
911	Supervision								
		CUST	S	B2.15	-	-	-	-	-
		CUST	CN	B2.15	-	-	-	-	-
					-	-	-	-	-
912	Demonstration & Selling Expense								
		CUST	S	B2.15	-	-	-	-	-
		CUST	CN	B2.15	-	-	-	-	-
					-	-	-	-	-
913	Advertising Expense								
		CUST	S	B2.29	-	-	-	-	-
		CUST	CN	B2.29	-	-	-	-	-
					-	-	-	-	-
916	Misc. Sales Expense								
		CUST	S	B2.15	-	-	-	-	-
		CUST	CN	B2.15	3,690	3,546	144	-	144
					3,690	3,546	144	-	144
TOTAL SALES EXPENSE					3,690	3,546	144	-	144

Total Sales Expense by Factor

S	-	-	-	-	-
CN	3,690	3,546	144	-	144
Total Sales Expense by Factor	3,690	3,546	144	-	144
Total Customer Service Exp Including Sales	B2.19	15,347,029	13,969,708	1,377,321	49,446	1,426,767

MARCH 2004 ROLLED-IN
BEGINNING/ENDING

FERC ACCT	DESCRIPTION	BUSINESS FUNCTION	PITA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	UNADJUSTED RESULTS OTHER	IDAHO-UPL IDAHO-UPL	IDAHO-UPL ADJUSTMENT	IDAHO-UPL ADJ TOTAL
920	Administrative & General Salaries								
		PTD	S	B2.16	613,256	613,256	-	18,372	18,372
		CUST	CN	B2.16	-	-	-	128	128
		PTD	SO	B2.16	97,906,190	92,059,818	5,846,371	947,200	6,793,571
					98,519,446	92,673,076	5,846,371	965,700	6,812,071
921	Office Supplies & expenses								
		PTD	S	B2.16	416,480	416,480	-	-	-
		CUST	CN	B2.16	24,419	23,464	955	-	955
		PTD	SO	B2.16	17,217,062	16,188,962	1,028,100	(4,974)	1,023,126
					17,657,961	16,628,906	1,029,055	(4,974)	1,024,081
922	Office Supplies & expenses								
		PTD	S	B2.16	-	-	-	-	-
		CUST	CN	B2.16	-	-	-	-	-
		PTD	SO	B2.16	(37,484,958)	(35,246,581)	(2,238,377)	-	(2,238,377)
					(37,484,958)	(35,246,581)	(2,238,377)	-	(2,238,377)
923	Outside Services								
		PTD	S	B2.17	14,611	14,611	-	-	-
		CUST	CN	B2.17	77,846	74,800	3,046	-	3,046
		PTD	SO	B2.17	36,923,688	34,718,826	2,204,862	114,167	2,319,028
					37,016,145	34,808,238	2,207,908	114,167	2,322,074
924	Property Insurance								
		PTD	SO		25,378,024	23,862,601	1,515,424	-	1,515,424
				B2.17	25,378,024	23,862,601	1,515,424	-	1,515,424
925	Injuries & Damages								
		PTD	SO		18,426,229	17,325,925	1,100,304	-	1,100,304
				B2.17	18,426,229	17,325,925	1,100,304	-	1,100,304
926	Employee Pensions & Benefits								
		LABOR	S	B2.17	-	-	-	-	-
		CUST	CN	B2.17	-	-	-	-	-
		LABOR	SO	B2.17	-	-	-	-	-
					-	-	-	-	-
927	Franchise Requirements								
		DMSC	S	B2.17	-	-	-	-	-
		DMSC	SO	B2.17	-	-	-	-	-
					-	-	-	-	-
928	Regulatory Commission Expense								
		DMSC	S	B2.17	7,408,659	7,143,521	265,137	-	265,137
		CUST	CN	B2.17	-	-	-	-	-
		DMSC	SO	B2.17	461,256	433,713	27,543	-	27,543
		FERC	SG	B2.17	1,164,536	1,089,468	75,068	-	75,068
					9,034,451	8,666,702	367,749	-	367,749
929	Duplicate Charges								
		LABOR	S	B2.18	-	-	-	-	-
		LABOR	SO	B2.18	(13,656,477)	(12,840,994)	(815,483)	-	(815,483)
					(13,656,477)	(12,840,994)	(815,483)	-	(815,483)
930	Misc General Expenses								
		PTD	S	B2.18	27,237,267	26,106,860	1,130,406	-	1,130,406
		CUST	CN	B2.18	92	88	4	-	4
		LABOR	SO	B2.18	14,373,099	13,514,823	858,275	285,036	1,143,311
					41,610,476	39,621,792	1,988,687	285,036	2,273,723
931	Rents								
		PTD	S	B2.18	136,918	136,918	-	-	-
		PTD	SO	B2.18	4,377,157	4,115,780	261,378	-	261,378
					4,514,075	4,252,697	261,378	-	261,378
935	Maintenance of General Plant								
		G	S	B2.19	1,741,669	1,568,593	173,076	-	173,076
		CUST	CN	B2.19	(78,184)	(75,125)	(3,059)	-	(3,059)
		G	SO	B2.19	24,577,520	23,109,898	1,467,622	-	1,467,622
					26,241,005	24,603,366	1,637,639	-	1,637,639
TOTAL ADMINISTRATIVE & GEN EXPENSE					227,256,380	214,355,726	12,900,654	1,359,928	14,260,582
Summary of A&G Expense by Factor									
		S			37,568,881	36,000,261	1,568,621	18,372	1,586,993
		SO			188,498,790	177,242,771	11,256,019	1,341,429	12,597,448
		SG			1,164,536	1,089,468	75,068	-	75,068
		CN			24,173	23,227	946	128	1,074
Total A&G Expense by Factor					227,256,380	214,355,726	12,900,654	1,359,928	14,260,582
TOTAL O&M EXPENSE				B2.35	1,967,981,221	1,859,909,429	98,071,691	60,086,773	158,158,574

MARCH 2004 ROLLED-IN
BEGINNING/ENDING

FERC ACCT	DESCRIPTION	BUSINESS FUNCTION	PITA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	IDAHO-UPL	IDAHO-UPL ADJUSTMENT	ADJ TOTAL
403SP	Steam Depreciation								
		P	SG		39,169,335	36,644,416	2,524,919	-	2,524,919
		P	SG		43,040,323	40,265,874	2,774,449	-	2,774,449
		P	SG		40,615,873	37,997,708	2,618,165	-	2,618,165
		P	DGU		-	-	-	-	-
		P	SG		8,683,649	8,123,887	559,762	-	559,762
				83.2	131,509,180	123,031,885	8,477,295	-	8,477,295
403NP	Nuclear Depreciation								
		P	SG		-	-	-	-	-
					-	-	-	-	-
403HP	Hydro Depreciation								
	Pre-Merger Pr	P	SG		5,197,475	4,862,437	335,038	-	335,038
	Pre-Merger Ut	P	SG		1,261,205	1,179,906	81,299	-	81,299
	Post-Merger F	P	SG		4,532,370	4,240,206	292,164	(4,939)	287,225
	Post-Merger L	P	SG		1,302,601	1,218,633	83,968	-	83,968
				83.4	12,293,650	11,501,181	792,469	(4,939)	787,529
403OP	Other Production Depreciation								
		P	SG		45,517	42,583	2,934	-	2,934
		P	SG		6,374,931	5,963,993	410,938	295,571	706,509
		P	SG		3,083,599	2,884,825	198,774	-	198,774
		P	SG		-	-	-	-	-
				83.5	9,504,047	8,891,401	612,646	295,571	908,217
403TP	Transmission Depreciation								
		T	SG		12,513,996	11,707,324	806,672	-	806,672
		T	SG		13,509,839	12,638,973	870,866	-	870,866
		T	SG		23,787,669	22,254,278	1,533,392	-	1,533,392
				83.7	49,811,505	46,600,575	3,210,930	-	3,210,930
403	Distribution Depreciation								
360	Land & Land F	DPW	S		286,188	268,719	17,469	-	17,469
361	Structures	DPW	S		663,675	649,316	14,359	-	14,359
362	Station Equipn	DPW	S		11,996,764	11,653,444	343,320	-	343,320
364	Poles & Tower	DPW	S		30,338,046	28,576,581	1,761,465	-	1,761,465
365	OH Conductor	DPW	S		15,288,890	14,464,977	823,913	-	823,913
366	UG Conduit	DPW	S		5,682,662	5,549,655	133,007	-	133,007
367	UG Conductor	DPW	S		11,624,384	11,220,645	403,739	-	403,739
368	Line Trans	DPW	S		20,134,495	18,938,676	1,195,819	-	1,195,819
369	Services	DPW	S		7,500,847	7,117,263	383,584	-	383,584
370	Meters	DPW	S		6,246,611	5,792,287	454,324	-	454,324
371	Inst Cust Pren	DPW	S		387,033	379,917	7,116	-	7,116
372	Leased Prope	DPW	S		1,293	1,166	127	-	127
373	Street Lighting	DPW	S		2,170,162	2,141,150	29,012	-	29,012
				83.11	112,303,050	106,735,795	5,567,256	-	5,567,256
403GP	General Depreciation								
		G-SITUS	S		11,318,064	10,601,403	716,661	-	716,661
		G-DGP	SG		526,748	492,793	33,955	-	33,955
		G-DGU	SG		903,977	845,705	58,272	-	58,272
		P	SE		43,127	40,086	3,041	-	3,041
		CUST	CN		1,118,364	1,074,604	43,760	-	43,760
		G-SG	SG		3,819,381	3,573,177	246,203	-	246,203
		PTD	SO		17,278,763	16,246,978	1,031,784	-	1,031,784
		P	DGU		-	-	-	-	-
		G-SG	SG		187	175	12	-	12
		G-SG	SG		287,696	269,150	18,545	-	18,545
				83.21	35,296,305	33,144,072	2,152,233	-	2,152,233
403GV0	General Vehicles								
		G-SG	SG		-	-	-	-	-
					-	-	-	-	-
403MP	Mining Depreciation								
		P	SE		-	-	-	-	-
					-	-	-	-	-
403EP	Experimental Plant Depreciation								
		P	SG		-	-	-	-	-
		P	SG		-	-	-	-	-
					-	-	-	-	-

MARCH 2004 ROLLED-IN
BEGINNING/ENDING

FERC ACCT	DESCRIPTION	BUSINESS FUNCTION	PITA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	IDAHO-UPL	IDAHO-UPL ADJUSTMENT	ADJ TOTAL
TOTAL DEPRECIATION EXPENSE				83.21	350,717,737	329,904,908	20,812,829	290,631	21,103,461
Summary		S			123,621,115	117,337,198	6,283,916	-	6,283,916
		DGP			-	-	-	-	-
		DGU			-	-	-	-	-
		SG			208,656,369	195,206,041	13,450,328	290,631	13,740,959
		SO			17,278,763	16,246,978	1,031,784	-	1,031,784
		CN			1,118,364	1,074,604	43,760	-	43,760
		SE			43,127	40,086	3,041	-	3,041
		SSGCH			-	-	-	-	-
		SSGCT			-	-	-	-	-
Total Depreciation Expense By Factor					350,717,737	329,904,908	20,812,829	290,631	21,103,461

MARCH 2004 ROLLED-IN
BEGINNING/ENDING

FERC ACCT	DESCRIPTION	BUSINESS FUNCTION	PITA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	UNADJUSTED RESULTS OTHER	IDAHO-UPL IDAHO-UPL	IDAHO-UPL ADJUSTMENT	IDAHO-UPL ADJ TOTAL
404GP	Amort of LT Plant - Capital Lease Gen								
		I-SITUS	S		524,211	524,211	-	-	-
		I-SG	SG		-	-	-	-	-
		PTD	SO		639,314	601,138	38,176	-	38,176
		I-DGU	SG		-	-	-	-	-
		CUST	CN		192,835	185,289	7,545	-	7,545
		I-DGP	SG		-	-	-	-	-
				B4.20	1,356,359	1,310,638	45,721	-	45,721
404SP	Amort of LT Plant - Cap Lease Steam								
		P	SG		-	-	-	-	-
		P	SG		-	-	-	-	-
					-	-	-	-	-
404IP	Amort of LT Plant - Intangible Plant								
		I-SITUS	S		2,423,248	2,299,620	123,628	-	123,628
		P	SE		37,045	34,433	2,612	-	2,612
		I-SG	SG		1,856,455	1,736,784	119,670	53,164	172,834
		PTD	SO		38,980,577	36,652,891	2,327,687	-	2,327,687
		CUST	CN		9,676,924	9,298,281	378,643	-	378,643
		I-SG	SG		1,128,347	1,055,612	72,735	-	72,735
		I-SG	SG		215,470	201,580	13,890	-	13,890
		I-DGP	SG		279,910	261,867	18,043	-	18,043
		I-DGU	DGU		-	-	-	-	-
		I-DGU	SG		73,428	68,694	4,733	-	4,733
				B4.20	54,671,403	51,609,762	3,061,641	53,164	3,114,805
404MP	Amort of LT Plant - Mining Plant								
		P	SE		-	-	-	-	-
					-	-	-	-	-
404HP	Amortization of Other Electric Plant								
	Pre-Merger Pt	P	SG		-	-	-	-	-
	Pre-Merger Ut	P	SG		-	-	-	-	-
	Post-Merger F	P	SG		28,535	26,696	1,839	-	1,839
				B4.1	28,535	26,696	1,839	-	1,839
Total Amortization of Limited Term Plant					56,056,298	52,947,097	3,109,202	53,164	3,162,366
405	Amortization of Other Electric Plant								
		GP	S		-	-	-	-	-
				B4.20	-	-	-	-	-
406	Amortization of Plant Acquisition Adj								
		P	S		-	-	-	-	-
		P	SG		-	-	-	-	-
		P	SG		-	-	-	-	-
		P	SG		5,479,353	5,126,145	353,208	-	353,208
		P	SO		-	-	-	-	-
				B4.21	5,479,353	5,126,145	353,208	-	353,208

MARCH 2004 ROLLED-IN
BEGINNING/ENDING

FERC ACCT	DESCRIPTION	BUSINESS FUNCTION	PITA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	UNADJUSTED RESULTS OTHER	IDAHO-UPL IDAHO-UPL	IDAHO-UPL ADJUSTMENT	IDAHO-UPL ADJ TOTAL
407	Amort of Prop Leases, Unrec Plant, etc								
		DPW	S		4,294,363	4,294,363	-	-	-
		GP	SO		-	-	-	-	-
		P	SG		-	-	-	-	-
		P	SE		-	-	-	-	-
		P	SG		111,035	103,877	7,157	-	7,157
		P	TROJP		1,788,239	1,671,322	116,917	-	116,917
				B4.23	6,193,637	6,069,563	124,074	-	124,074
TOTAL AMORTIZATION EXPENSE					67,729,288	64,142,804	3,586,484	53,164	3,639,648

Summary of Amortization Expense by Factor

S	7,241,822	7,118,194	123,628	-	123,628
SE	37,045	34,433	2,612	-	2,612
TROJP	1,788,239	1,671,322	116,917	-	116,917
DGP	-	-	-	-	-
DGU	-	-	-	-	-
SO	39,619,891	37,254,028	2,365,863	-	2,365,863
SNPPO	-	-	-	-	-
CN	9,869,758	9,483,570	386,188	-	386,188
SG	9,172,533	8,581,257	591,276	53,164	644,440
Total Amortization Expense by Factor	67,729,288	64,142,804	3,586,484	53,164	3,639,648

1136 MARCH 2004 ROLLED-IN
1138 BEGINNING/ENDING

	FERC ACCT	DESCRIPTION	BUSINESS FUNCTION	PITA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	IDAHO-UPL	IDAHO-UPL ADJUSTMENT	ADJ TOTAL
1142	408	Taxes Other Than Income								
1143			DMSC	S		18,823,996	18,823,996	-	-	-
1144			GP	GPS		68,969,236	64,850,806	4,118,430	74,516	4,192,946
1145			GP	SO		7,173,686	6,745,298	428,368	-	428,368
1146			P	SE		349,883	325,211	24,671	-	24,671
1147			P	SG		-	-	-	-	-
1148			DMSC	OPRV-ID		-	-	-	-	-
1149			GP	EXCTAX		-	-	-	-	-
1150			GP	SG		-	-	-	-	-
1154					B5.7	95,316,783	90,745,313	4,571,470	74,516	4,645,986

1160

	FERC ACCT	DESCRIPTION	FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	IDAHO-UPL	IDAHO-UPL ADJUSTMENT	ADJ TOTAL
1161	41140	Deferred Investment Tax Credit - Fed							
1162		PTD	DGU		(5,854,861)	(5,080,285)	(774,576)	-	(774,576)
1164				B7.1	(5,854,861)	(5,080,285)	(774,576)	-	(774,576)
1167	41141	Deferred Investment Tax Credit - Idaho							
1167		PTD	DGU		-	-	-	-	-
1169				B7.1	-	-	-	-	-
1171	TOTAL DEFERRED ITC			B7.1	(5,854,861)	(5,080,285)	(774,576)	-	(774,576)

1174

	FERC ACCT	DESCRIPTION	BUSINESS FUNCTION	PITA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	IDAHO-UPL	IDAHO-UPL ADJUSTMENT	ADJ TOTAL
1176	427	Interest on Long-Term Debt								
1177			GP	S		-	-	-	(908,053)	(908,053)
1178			GP	SNP		223,360,960	210,495,518	12,865,442	-	12,865,442
1179						223,360,960	210,495,518	12,865,442	(908,053)	11,957,389
1181	428	Amortization of Debt Disc & Exp								
1182			GP	SNP		11,205,391	10,559,968	645,423	-	645,423
1183						11,205,391	10,559,968	645,423	-	645,423
1186	429	Amortization of Premium on Debt								
1186			GP	SNP		(89,755)	(84,585)	(5,170)	-	(5,170)
1187						(89,755)	(84,585)	(5,170)	-	(5,170)
1189	431	Other Interest Expense								
1190			NUTIL	OTH		-	-	-	-	-
1191			GP	SO		-	-	-	-	-
1192			GP	SNP		18,131,242	17,086,895	1,044,347	-	1,044,347
1193						18,131,242	17,086,895	1,044,347	-	1,044,347
1196	432	AFUDC - Borrowed								
1196			GP	SNP		(7,672,309)	(7,230,389)	(441,920)	-	(441,920)
1197						(7,672,309)	(7,230,389)	(441,920)	-	(441,920)
1199		Total Electric Interest Deductions for Tax			B8.1	244,935,530	230,827,407	14,108,123	(908,053)	13,200,070
1201		Non-Utility Portion of Interest								
1202			427 NUTIL	NUTIL		-	-	-	-	-
1203			428 NUTIL	NUTIL		-	-	-	-	-
1204			429 NUTIL	NUTIL		-	-	-	-	-
1205			431 NUTIL	NUTIL		-	-	-	-	-
1207		Total Non-utility Interest				-	-	-	-	-
1209		Total Interest Deductions for Tax				244,935,530	230,827,407	14,108,123	(908,053)	13,200,070
1212	419	Interest & Dividends								
1213			GP	SNP		-	-	-	-	-
1214		Total Operating Deductions for Tax				-	-	-	-	-

MARCH 2004 ROLLED-IN

BEGINNING/ENDING

FERC ACCT	DESCRIPTION	BUSINESS FUNCTION	PITA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	UNADJUSTED RESULTS OTHER	IDAHO-UPL IDAHO-UPL	IDAHO-UPL ADJUSTMENT	IDAHO-UPL ADJ TOTAL
41010	Deferred Income Tax - Federal-DR								
		P	S		19,384,389	16,914,058	2,470,331	-	2,470,331
		P	TROJD		1,011,051	944,783	66,268	-	66,268
		PT	DGP		717,248	717,248	-	-	-
		LABOR	SO		39,206,287	36,865,122	2,341,165	-	2,341,165
		GP	SNP		3,880,197	3,656,700	223,497	-	223,497
		P	SE		29,052,125	27,003,570	2,048,555	(23,099)	2,025,456
		PT	SG		6,005,271	5,618,161	387,110	-	387,110
		GP	GPS		760,961	715,521	45,440	-	45,440
		DITEXP	DITEXP		268,000,573	254,056,120	13,944,453	1,148,291	15,092,744
		CUST	BADDEBT		-	-	-	-	-
		CUST	CN		-	-	-	-	-
		P	SGCT		1,176,589	1,100,468	76,121	-	76,121
		DPW	SNPD		4,277,524	4,088,022	189,502	-	189,502
				B7.2	373,472,215	351,679,775	21,792,440	1,125,193	22,917,633
41011	Deferred Income Tax - State-DR								
		CUST	S		-	-	-	-	-
		PT	DGP		-	-	-	-	-
		LABOR	SO		-	-	-	-	-
		P	SE		-	-	-	-	-
		PT	SG		-	-	-	-	-
		GP	GPS		-	-	-	-	-
		P	TROJP		-	-	-	-	-
		GP	SNP		-	-	-	-	-
		CUST	BADDEBT		-	-	-	-	-
		DITEXP	DITEXP		-	-	-	-	-
		P	SGCT		-	-	-	-	-
		DPW	SNPD		-	-	-	-	-
				B7.4	-	-	-	-	-
41110	Deferred Income Tax - Federal-CR								
		GP	S		(42,437,014)	(41,620,157)	(816,857)	-	(816,857)
		P	SE		(34,014,846)	(31,616,354)	(2,398,492)	63,948	(2,334,544)
		PT	DGP		(243,700)	(243,700)	-	-	-
		GP	SNP		(1,958,197)	(1,845,406)	(112,791)	-	(112,791)
		PT	SG		(10,018,722)	(9,372,899)	(645,823)	-	(645,823)
		GP	GPS		(654,837)	(615,734)	(39,103)	-	(39,103)
		LABOR	SO		(35,808,664)	(33,670,385)	(2,138,279)	-	(2,138,279)
		PT	SNPD		(423,805)	(405,030)	(18,775)	-	(18,775)
		CUST	BADDEBT		(2,171,382)	(2,119,634)	(51,758)	-	(51,758)
		DITEXP	DITEXP		(159,877,371)	(151,558,723)	(8,318,648)	-	(8,318,648)
		P	TROJD		(2,208,601)	(2,063,842)	(144,759)	-	(144,759)
		P	SGCT		(2,145,273)	(2,006,482)	(138,791)	-	(138,791)
				B7.6	(291,962,422)	(277,138,346)	(14,824,076)	63,948	(14,760,129)
41111	Deferred Income Tax - State-CR								
		GP	S		-	-	-	-	-
		GP	SNP		-	-	-	-	-
		DITEXP	DITEXP		-	-	-	-	-
		PT	SNPD		-	-	-	-	-
		P	SGCT		-	-	-	-	-
		PT	SG		-	-	-	-	-
		CUST	BADDEBT		-	-	-	-	-
		GP	GPS		-	-	-	-	-
		LABOR	SO		-	-	-	-	-
		P	SE		-	-	-	-	-
		P	TROJP		-	-	-	-	-
		PT	SG		-	-	-	-	-
				B7.8	-	-	-	-	-
TOTAL DEFERRED INCOME TAXES				B7.8	81,509,793	74,541,429	6,968,364	1,189,140	8,157,504

MARCH 2004 ROLLED-IN

BEGINNING/ENDING

FERC ACCT	DESCRIPTIOI	BUSINESS FUNCTION	PITA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	IDAHO-UPL	IDAHO-UPL ADJUSTMENT	ADJ TOTAL
SCHMAF	Additions - Flow Through								
		SCHMAF	S		-	-	-	-	-
		SCHMAF	SNP		-	-	-	-	-
		SCHMAF	SO		-	-	-	-	-
		SCHMAF	SE		-	-	-	-	-
		SCHMAF	TROJP		-	-	-	-	-
		SCHMAF	DGP		-	-	-	-	-
				B6.1	-	-	-	-	-
SCHMAP	Additions - Permanent								
		P	SE		1,502,612	1,396,658	105,954	-	105,954
		LABOR	SNP		3,492,065	3,290,924	201,141	-	201,141
		SCHMAP-S	SO		(4,496,608)	(4,228,097)	(268,511)	-	(268,511)
				B6.1	498,069	459,485	38,584	-	38,584
SCHMAT	Additions - Temporary								
		SCHMAT-SI	S		39,778,904	37,782,692	1,996,212	-	1,996,212
		P	SGCT		3,572,994	3,341,834	231,160	-	231,160
		DPW	CIAC		35,943,747	32,302,299	3,641,448	-	3,641,448
		SCHMAT-SI	SNP		17,424,148	16,420,529	1,003,619	-	1,003,619
		P	TROJD		3,155,514	2,948,691	206,823	-	206,823
		P	DGP		-	-	-	-	-
		SCHMAT-SI	SE		14,139,274	13,142,270	997,004	(114,890)	882,114
		P	SG		5,217,509	4,881,180	336,329	-	336,329
		SCHMAT-G	GPS		(44,118,301)	(41,483,820)	(2,634,481)	-	(2,634,481)
		SCHMAT-SI	SO		(2,899,575)	(2,820,458)	(179,117)	-	(179,117)
		SCHMAT-SI	SNPD		18,551,405	17,729,546	821,859	-	821,859
		DPW	BADDEBT		-	-	-	-	-
		BOOKDEPF	SCHMDEXP		370,901,081	348,890,482	22,010,579	272,103	22,282,682
				B6.3	461,585,680	433,135,246	28,431,434	157,213	28,588,648
TOTAL SCHEDULE - M ADDITIONS					462,084,749	433,594,731	28,470,018	157,213	28,627,232
SCHMDF	Deductions - Flow Through								
		SCHMDF	S		-	-	-	-	-
		SCHMDF	DGP		6,423	6,423	-	-	-
		SCHMDF	SG		-	-	-	-	-
				B6.4	6,423	6,423	-	-	-
SCHMDP	Deductions - Permanent				-	-	-	-	-
		SCHMDP	S		-	-	-	-	-
		P	SE		5,109,262	4,748,992	360,270	-	360,270
		PTD	SNP		381,063	359,114	21,949	-	21,949
		SCHMDP	IST		-	-	-	-	-
		SCHMDP-S	SO		17,795,928	16,733,262	1,062,666	-	1,062,666
				B6.4	23,286,253	21,841,368	1,444,885	-	1,444,885
SCHMDT	Deductions - Temporary								
		GP	S		(24,884,647)	(31,182,953)	6,298,306	-	6,298,306
		DPW	BADDEBT		(5,721,568)	(5,585,187)	(136,381)	-	(136,381)
		SCHMDT-SI	SNP		23,002,723	21,677,781	1,324,942	-	1,324,942
		CUST	DGP		-	-	-	-	-
		P	SE		8,661,039	8,050,322	610,717	(7,254)	603,463
		SCHMDT-S	SG		(3,566,749)	(3,336,831)	(229,918)	-	(229,918)
		SCHMDT-G	GPS		279,635	262,937	16,698	-	16,698
		SCHMDT-SI	SO		8,557,364	8,046,369	510,995	-	510,995
		BOOKDEPF	TAXDEPR		593,604,385	561,966,695	31,637,490	3,343,793	34,981,283
		DPW	SNPD		9,316,084	8,903,366	412,718	-	412,718
				B6.4	608,248,266	568,802,700	40,445,566	3,336,539	43,782,105
TOTAL SCHEDULE - M DEDUCTIONS					632,540,942	590,650,491	41,890,451	3,336,539	45,226,990
TOTAL SCHEDULE - M ADJUSTMENTS					(170,476,193)	(157,055,760)	(13,420,433)	(3,179,326)	(16,599,758)

NOTE: Positive Schedule M amounts increase taxable income and therefore increase tax expense.
Negative Schedule M amounts decrease taxable income and therefore decrease tax expense.

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1363 BEGINNING/ENDING

	FERC ACCT	DESCRIPTION	BUSINESS FUNCTION	PITA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	IDAHO-UPL	IDAHO-UPL ADJUSTMENT	ADJ TOTAL
1364										
1365	40911	State Income Taxes								
1366			IBT	IBT		10,786,285	11,620,470	(834,185)	1,301,119	466,934
1367			IBT	IBT		-	-	-	-	-
1368			IBT	IBT		-	-	-	-	-
1369			IBT	IBT		-	-	-	-	-
1370	TOTAL STATE TAXES				86.5	10,786,285	11,620,470	(834,185)	1,301,119	466,934

1371

1372

1373

	FERC ACCT	DESCRIPTION	FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	IDAHO-UPL	IDAHO-UPL ADJUSTMENT	ADJ TOTAL
1374									
1375									
1376	Calculation of Taxable Income:								
1377		Operating Revenues			3,116,117,372	2,981,879,165	134,238,207	91,435,363	225,673,570
1378		Operating Deductions:							
1379		O & M Expenses			1,957,961,221	1,859,909,420	98,071,801	60,086,773	158,158,574
1380		Depreciation Expense			350,717,737	329,904,908	20,812,829	290,631	21,103,461
1381		Amortization Expense			67,729,288	64,142,804	3,586,484	53,164	3,639,648
1382		Taxes Other Than Income			95,316,783	90,745,313	4,571,470	74,516	4,645,986
1383		Interest & Dividends (AFUDC-Equity)			-	-	-	-	-
1384		Misc Revenue & Expense			(508,216)	(486,391)	(21,825)	-	(21,825)
1385		Total Operating Deductions			2,471,236,813	2,344,216,054	127,020,758	60,505,085	187,525,843
1386		Other Deductions:							
1387		Interest Deductions			244,935,530	230,827,407	14,108,123	(908,053)	13,200,070
1388		Interest on PCRBS			-	-	-	-	-
1389		Schedule M Adjustments			(170,476,193)	(157,055,760)	(13,420,433)	(3,179,326)	(16,599,759)
1390									
1391		Income Before State Taxes			229,468,836	249,779,944	(20,311,107)	28,659,006	8,347,898
1392									
1393		State Income Taxes			10,786,285	11,620,470	(834,185)	1,301,119	466,934
1394									
1395	Total Taxable Income				218,682,552	238,159,474	(19,476,922)	27,357,887	7,880,965
1396									
1397	Tax Rate				35.0%	35.0%	35.0%	35.0%	35.0%
1398									
1399	Federal Income Tax - Calculated				76,538,893	83,355,816	(6,816,923)	9,575,260	2,758,338
1400									
1401	Adjustments to Calculated Tax:								
1402	40910	Wy Wind Tax P	SE		-	-	-	(154,495)	(154,495)
1403	FITGCC	Glenrock Coal P	SE		-	-	-	-	-
1404	FITOTH	FIT True-up NUTIL	OTH		-	-	-	-	-
1405	FIT	FIT True-up LABOR	S		-	-	-	6,041	6,041
1406	Federal Income Tax Per Books				76,538,893	83,355,816	(6,816,923)	9,426,807	2,609,884
1407									
1408	TOTAL OPERATING EXPENSES				2,634,216,923	2,588,653,484	128,563,438	72,422,158	197,985,589

MARCH 2004 ROLLED-IN

BEGINNING/ENDING

FERC ACCT	DESCRIPTION	BUSINESS FUNCTION	PITA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	UNADJUSTED RESULTS OTHER	IDAHO-UPL IDAHO-UPL	IDAHO-UPL ADJUSTMENT	IDAHO-UPL ADJ TOTAL
310	Land and Land Rights								
		P	SG		3,620,786	3,387,384	233,402	-	233,402
		P	SG		34,493,449	32,269,945	2,223,504	-	2,223,504
		P	SG		41,348,905	38,683,488	2,665,417	-	2,665,417
		P	S		-	-	-	-	-
		P	SG		1,231,499	1,152,114	79,384	-	79,384
		P	DGU		-	-	-	-	-
				B6.2	80,694,638	75,492,931	5,201,707	-	5,201,707
311	Structures and Improvements								
		P	SG		239,314,132	223,887,555	15,426,577	-	15,426,577
		P	SG		331,838,225	310,447,395	21,390,830	-	21,390,830
		P	SG		142,413,334	133,233,139	9,180,194	-	9,180,194
		P	SG		45,394,102	42,467,925	2,926,177	-	2,926,177
		P	DGU		-	-	-	-	-
				B6.2	758,959,793	710,036,014	48,923,779	-	48,923,779
312	Boiler Plant Equipment								
		P	SG		767,077,715	717,630,642	49,447,073	-	49,447,073
		P	SG		727,723,492	680,813,256	46,910,236	-	46,910,236
		P	SG		726,072,591	679,268,775	46,803,816	-	46,803,816
		P	SG		215,785,447	201,875,567	13,909,880	-	13,909,880
		P	DGU		-	-	-	-	-
				B6.2	2,436,659,245	2,279,588,240	157,071,006	-	157,071,006
314	Turbogenerator Units								
		P	SG		161,904,915	151,468,262	10,436,653	-	10,436,653
		P	SG		164,062,382	153,486,654	10,575,728	-	10,575,728
		P	SG		282,522,058	264,310,228	18,211,830	-	18,211,830
		P	SG		50,563,603	47,304,191	3,259,412	-	3,259,412
		P	DGU		-	-	-	-	-
				B6.2	659,052,967	616,569,345	42,483,623	-	42,483,623
315	Accessory Electric Equipment								
		P	SG		89,170,651	83,422,566	5,748,085	-	5,748,085
		P	SG		141,980,748	132,837,794	9,152,954	-	9,152,954
		P	SG		47,147,237	44,108,050	3,039,187	-	3,039,187
		P	SG		45,867,638	42,910,936	2,956,702	-	2,956,702
		P	DGU		-	-	-	-	-
				B6.2	324,176,274	303,279,346	20,896,928	-	20,896,928
316	Misc Power Plant Equipment								
		P	SG		5,946,766	5,583,428	363,338	-	363,338
		P	SG		11,421,653	10,685,395	736,258	-	736,258
		P	SG		9,412,966	8,806,191	606,775	-	606,775
		P	SG		3,012,152	2,817,983	194,168	-	194,168
		P	DGU		-	-	-	-	-
				B6.2	29,793,536	27,872,997	1,920,540	-	1,920,540
SP	Unclassified Steam Plant - Account 300								
		P	SG		-	-	-	-	-
					-	-	-	-	-
Total Steam Production Plant				B6.2	4,289,336,454	4,012,838,871	276,497,582	-	276,497,582

Summary of Steam Production Plant by Factor

S	-	-	-	-	-
DGP	-	-	-	-	-
DGU	-	-	-	-	-
SG	4,289,336,454	4,012,838,871	276,497,582	-	276,497,582
SSGCH	-	-	-	-	-
Total Steam Production Plant by Factor	4,289,336,454	4,012,838,871	276,497,582	-	276,497,582

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BEGINNING/ENDING

	FERC ACCT	DESCRIPTION	BUSINESS FUNCTION	PITA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	IDAHO-UPL	IDAHO-UPL ADJUSTMENT	ADJ TOTAL
	320	Land and Land Rights								
			P	SG		-	-	-	-	-
			P	SG		-	-	-	-	-
						-	-	-	-	-
	321	Structures and Improvements								
			P	SG		-	-	-	-	-
			P	SG		-	-	-	-	-
						-	-	-	-	-
	322	Reactor Plant Equipment								
			P	SG		-	-	-	-	-
			P	SG		-	-	-	-	-
						-	-	-	-	-
	323	Turbogenerator Units								
			P	SG		-	-	-	-	-
			P	SG		-	-	-	-	-
						-	-	-	-	-
	324	Land and Land Rights								
			P	SG		-	-	-	-	-
			P	SG		-	-	-	-	-
						-	-	-	-	-
	325	Misc. Power Plant Equipment								
			P	SG		-	-	-	-	-
			P	SG		-	-	-	-	-
						-	-	-	-	-
	NP	Unclassified Nuclear Plant - Acct 300								
			P	SG		-	-	-	-	-
						-	-	-	-	-
	Total Nuclear Production Plant					-	-	-	-	-
	Summary of Nuclear Production Plant by Factor									
		DGP				-	-	-	-	-
		DGU				-	-	-	-	-
		SG				-	-	-	-	-
	Total Nuclear Plant by Factor					-	-	-	-	-

MARCH 2004 ROLLED-IN
BEGINNING/ENDING

FERC ACCT	DESCRIPTION	FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	IDAHO-UPL	IDAHO-UPL ADJUSTMENT	ADJ TOTAL
330	Land and Land Rights							
	P	SG		11,433,315	10,696,305	737,010	-	737,010
	P	SG		5,301,970	4,960,196	341,774	-	341,774
	P	SG		3,158,963	2,955,331	203,632	(55,391)	148,241
	P	SG		635,064	594,126	40,937	-	40,937
			B8.3	20,529,312	19,205,959	1,323,353	(55,391)	1,267,962
331	Structures and Improvements							
	P	SG		23,039,092	21,553,955	1,485,137	-	1,485,137
	P	SG		6,472,780	6,055,534	417,246	-	417,246
	P	SG		42,203,371	39,482,874	2,720,498	(89,075)	2,631,423
	P	SG		4,840,747	4,528,705	312,042	-	312,042
			B8.3	76,555,990	71,621,067	4,934,923	(89,075)	4,845,848
332	Reservoirs, Dams & Waterways							
	P	SG		165,324,833	154,667,726	10,657,107	-	10,657,107
	P	SG		22,417,630	20,972,553	1,445,077	-	1,445,077
	P	SG		50,017,563	46,793,369	3,224,215	(584,668)	2,639,546
	P	SG		33,964,345	31,774,948	2,189,397	-	2,189,397
			B8.3	271,724,391	254,208,596	17,515,795	(584,668)	16,931,127
333	Water Wheel, Turbines, & Generators							
	P	SG		32,677,153	30,570,731	2,106,422	-	2,106,422
	P	SG		10,126,516	9,473,744	652,772	-	652,772
	P	SG		27,837,771	26,043,303	1,794,468	(121,370)	1,673,098
	P	SG		5,773,095	5,400,951	372,143	-	372,143
			B8.3	76,414,535	71,488,730	4,925,805	(121,370)	4,804,434
334	Accessory Electric Equipment							
	P	SG		6,252,975	5,849,898	403,077	-	403,077
	P	SG		4,438,201	4,152,108	286,094	-	286,094
	P	SG		19,204,398	17,966,451	1,237,947	(26,648)	1,211,299
	P	SG		2,998,636	2,805,339	193,297	-	193,297
			B8.3	32,894,210	30,773,796	2,120,414	(26,648)	2,093,767
335	Misc. Power Plant Equipment							
	P	SG		1,725,537	1,614,306	111,231	-	111,231
	P	SG		234,869	219,729	15,140	-	15,140
	P	SG		1,059,380	991,072	68,288	(260)	68,028
	P	SG		108,665	102,596	7,069	-	7,069
			B8.3	3,129,431	2,927,703	201,728	(260)	201,469
336	Roads, Railroads & Bridges							
	P	SG		4,885,446	4,570,522	314,924	-	314,924
	P	SG		852,143	797,212	54,931	-	54,931
	P	SG		5,821,507	5,446,244	375,264	(12,870)	362,393
	P	SG		309,426	289,480	19,946	-	19,946
			B8.3	11,868,522	11,103,458	765,064	(12,870)	752,194
HP	Unclassified Hydro Plant - Acct 300							
	P	SG		-	-	-	-	-
	P	SG		-	-	-	-	-
	P	SG		-	-	-	-	-
				-	-	-	-	-
Total Hydraulic Plant			B8.4	493,116,391	461,329,309	31,787,082	(890,282)	30,896,800

Summary of Hydraulic Plant by Factor					
SG-P	-	-	-	-	-
SG	493,116,391	461,329,309	31,787,082	(890,282)	30,896,800
DGP	-	-	-	-	-
DGU	-	-	-	-	-
Total Hydraulic Plant by Factor	493,116,391	461,329,309	31,787,082	(890,282)	30,896,800

MARCH 2004 ROLLED-IN
BEGINNING/ENDING

FERC ACCT	DESCRIPTION	BUSINESS FUNCTION	PITA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	UNADJUSTED RESULTS OTHER	IDAHO-UPL IDAHO-UPL	IDAHO-UPL ADJUSTMENT	IDAHO-UPL ADJ TOTAL
340	Land and Land Rights								
		P	SG		842,245	787,952	54,292	-	54,292
		P	SG		635	594	41	-	41
				88.5	842,880	788,547	54,333	-	54,333
341	Structures and Improvements								
		P	SG		12,504,729	11,696,654	808,075	-	808,075
		P	SG		173,937	162,725	11,212	-	11,212
		P	SG		1,813,570	1,696,665	116,906	-	116,906
				88.5	14,492,236	13,558,043	934,193	-	934,193
342	Fuel Holders, Producers & Accessories								
		P	SG		3,068,744	2,869,638	199,105	8,575,201	8,774,306
		P	SG		121,339	113,517	7,822	-	7,822
		P	SG		1,141,381	1,067,805	73,575	-	73,575
				88.5	4,351,463	4,070,961	280,502	8,575,201	8,855,703
343	Prime Movers								
		P	S		-	-	-	-	-
		P	SG		818,416	765,660	52,756	-	52,756
		P	SG		125,485,047	117,396,077	8,088,970	-	8,088,970
		P	SG		61,172,835	57,229,534	3,943,300	-	3,943,300
				88.5	187,476,298	175,391,272	12,085,026	-	12,085,026
344	Generators								
		P	S		-	-	-	-	-
		P	SG		87,835	82,173	5,662	-	5,662
		P	SG		44,621,784	41,745,391	2,876,393	-	2,876,393
		P	SG		7,936,818	7,425,198	511,620	-	511,620
				88.5	52,646,437	49,252,762	3,393,675	-	3,393,675
345	Accessory Electric Plant								
		P	SG		11,322,669	10,592,791	729,878	-	729,878
		P	SG		160,127	149,805	10,322	-	10,322
		P	SG		2,187,248	2,046,255	140,994	-	140,994
				88.5	13,670,044	12,788,851	881,193	-	881,193
346	Misc. Power Plant Equipment								
		P	SG		497,343	465,264	32,080	-	32,080
		P	SG		37,440	35,028	2,413	-	2,413
				88.5	534,783	500,310	34,473	-	34,473
OP	Unclassified Other Prod Plant-Acct 300								
		P	S		-	-	-	-	-
		P	SG		-	-	-	-	-
					-	-	-	-	-
Total Other Production Plant				88.5	274,014,142	256,350,746	17,663,396	8,575,201	26,238,596
Summary of Other Production Plant by Factor									
		S			-	-	-	-	-
		DGU			-	-	-	-	-
		SG			274,014,142	256,350,746	17,663,396	8,575,201	26,238,596
		SSGCT			-	-	-	-	-
Total of Other Production Plant by Factor					274,014,142	256,350,746	17,663,396	8,575,201	26,238,596
Experimental Plant									
103	Experimental Plant								
		P	SG		-	-	-	-	-
Total Experimental Plant					-	-	-	-	-
TOTAL PRODUCTION PLANT					5,068,468,596	4,739,518,926	328,948,060	7,684,918	333,632,978

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BEGINNING/ENDING

FERC ACCT	DESCRIPTION	BUSINESS FUNCTION	PITA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	UNADJUSTED RESULTS OTHER	IDAHO-UPL IDAHO-UPL	IDAHO-UPL ADJUSTMENT	IDAHO-UPL ADJ TOTAL
350	Land and Land Rights								
		T	SG		21,353,566	19,977,080	1,376,485	-	1,376,485
		T	SG		49,387,912	46,204,287	3,183,625	-	3,183,625
		T	SG		17,242,248	16,130,785	1,111,463	-	1,111,463
				B8.6	87,983,726	82,312,152	5,671,574	-	5,671,574
352	Structures and Improvements								
		T	S		-	-	-	-	-
		T	SG		8,665,469	8,106,879	558,590	-	558,590
		T	SG		18,024,352	16,862,473	1,161,879	-	1,161,879
		T	SG		20,880,204	19,534,233	1,345,972	(507)	1,345,464
				B8.6	47,570,025	44,503,584	3,066,441	(507)	3,065,934
353	Station Equipment								
		T	SG		141,565,789	132,440,229	9,125,560	-	9,125,560
		T	SG		204,581,421	191,375,060	13,186,361	-	13,186,361
		T	SG		477,631,629	446,842,720	30,788,909	(2,220)	30,786,689
				B8.6	823,758,839	770,658,009	53,100,830	(2,220)	53,098,610
354	Towers and Fixtures								
		T	SG		156,414,425	146,331,697	10,082,727	-	10,082,727
		T	SG		127,295,492	119,089,818	8,205,674	-	8,205,674
		T	SG		73,641,323	68,894,284	4,747,039	-	4,747,039
				B8.6	357,351,239	334,315,799	23,035,440	-	23,035,440
355	Poles and Fixtures								
		T	SG		71,014,669	66,436,948	4,577,721	-	4,577,721
		T	SG		118,964,175	111,295,551	7,668,624	-	7,668,624
		T	SG		263,903,182	246,891,555	17,011,627	-	17,011,627
				B8.6	453,882,026	424,624,054	29,257,971	-	29,257,971
356	Clearing and Grading								
		T	SG		208,848,734	195,386,006	13,462,728	-	13,462,728
		T	SG		158,614,181	148,389,654	10,224,527	-	10,224,527
		T	SG		227,744,131	213,063,375	14,680,756	-	14,680,756
				B8.6	595,207,046	556,839,035	38,368,011	-	38,368,011
357	Underground Conduit								
		T	SG		6,371	5,960	411	-	411
		T	SG		162,746	152,256	10,491	-	10,491
		T	SG		2,195,147	2,053,644	141,503	-	141,503
				B8.6	2,364,264	2,211,860	152,404	-	152,404
358	Underground Conductors								
		T	SG		-	-	-	-	-
		T	SG		1,018,663	952,998	65,665	-	65,665
		T	SG		2,909,503	2,721,952	187,551	-	187,551
				B8.7	3,928,166	3,674,950	253,216	-	253,216
359	Roads and Trails								
		T	SG		1,942,448	1,817,235	125,213	-	125,213
		T	SG		501,203	468,895	32,308	-	32,308
		T	SG		8,834,900	8,266,388	569,512	-	569,512
				B8.7	11,278,552	10,551,518	727,034	-	727,034
TP	Unclassified Trans Plant - Acct 300								
		T	SG		-	-	-	-	-
					-	-	-	-	-
TSO	Unclassified Trans Sub Plant - Acct 300								
		T	SG		-	-	-	-	-
					-	-	-	-	-
TOTAL TRANSMISSION PLANT				B8.7	2,383,323,883	2,229,690,962	153,632,922	(2,727)	153,630,194
Summary of Transmission Plant by Factor									
	DGP				-	-	-	-	-
	DGU				-	-	-	-	-
	SG				2,383,323,883	2,229,690,962	153,632,922	(2,727)	153,630,194
Total Transmission Plant by Factor					2,383,323,883	2,229,690,962	153,632,922	(2,727)	153,630,194

MARCH 2004 ROLLED-IN

BEGINNING/ENDING

FERC ACCT	DESCRIPTION	BUSINESS FUNCTION	PITA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	UNADJUSTED RESULTS OTHER	IDAHO-UPL IDAHO-UPL	IDAHO-UPL ADJUSTMENT	IDAHO-UPL ADJ TOTAL
360	Land and Land Rights								
		DPW	S		28,033,156	26,883,862	1,149,294	-	1,149,294
				B6.8	28,033,156	26,883,862	1,149,294	-	1,149,294
361	Structures and Improvements								
		DPW	S		34,472,287	33,705,037	767,250	-	767,250
				B6.8	34,472,287	33,705,037	767,250	-	767,250
362	Station Equipment								
		DPW	S		566,627,472	548,313,085	18,314,387	-	18,314,387
				B6.8	566,627,472	548,313,085	18,314,387	-	18,314,387
364	Poles, Towers & Fixtures								
		DPW	S		708,187,377	663,412,637	44,774,740	-	44,774,740
				B6.9	708,187,377	663,412,637	44,774,740	-	44,774,740
365	Overhead Conductors								
		DPW	S		537,896,435	508,626,613	29,269,821	-	29,269,821
				B6.9	537,896,435	508,626,613	29,269,821	-	29,269,821
366	Underground Conduit								
		DPW	S		224,850,831	219,411,248	5,439,583	-	5,439,583
				B6.9	224,850,831	219,411,248	5,439,583	-	5,439,583
367	Underground Conductors								
		DPW	S	B6.9	513,878,575	495,529,307	18,349,268	-	18,349,268
					513,878,575	495,529,307	18,349,268	-	18,349,268
368	Line Transformers								
		DPW	S		807,293,221	758,460,556	50,832,664	-	50,832,664
				B6.10	807,293,221	758,460,556	50,832,664	-	50,832,664
369	Services								
		DPW	S		350,669,171	334,485,893	16,183,278	-	16,183,278
				B6.10	350,669,171	334,485,893	16,183,278	-	16,183,278
370	Meters								
		DPW	S		180,362,611	166,954,073	13,408,537	-	13,408,537
				B6.10	180,362,611	166,954,073	13,408,537	-	13,408,537
371	Installations on Customers' Premises								
		DPW	S		8,968,886	8,813,676	155,210	-	155,210
				B6.10	8,968,886	8,813,676	155,210	-	155,210
372	Leased Property								
		DPW	S		49,658	44,785	4,873	-	4,873
				B6.10	49,658	44,785	4,873	-	4,873
373	Street Lights								
		DPW	S		51,262,981	50,770,072	492,909	-	492,909
				B6.11	51,262,981	50,770,072	492,909	-	492,909
DP	Unclassified Dist Plant - Acct 300								
		DPW	S		-	-	-	-	-
					-	-	-	-	-
DS0	Unclassified Dist Sub Plant - Acct 300								
		DPW	S		-	-	-	-	-
					-	-	-	-	-
TOTAL DISTRIBUTION PLANT				B6.11	4,012,552,660	3,813,410,845	199,141,815	-	199,141,815
Summary of Distribution Plant by Factor									
	S				4,012,552,660	3,813,410,845	199,141,815	-	199,141,815
Total Distribution Plant by Factor					4,012,552,660	3,813,410,845	199,141,815	-	199,141,815

MARCH 2004 ROLLED-IN

BEGINNING/ENDING

FERC ACCT	DESCRIPTION	BUSINESS FUNCTION	PITA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	IDAHO-UPL	IDAHO-UPL ADJUSTMENT	ADJ TOTAL
389	Land and Land Rights								
		G-SITUS	S		7,575,061	7,283,697	291,364	-	291,364
		CUST	CN		1,109,264	1,065,860	43,404	-	43,404
		G-DGU	SG		5,036	4,711	325	-	325
		G-SG	SG		1,228	1,148	79	-	79
		PTD	SO		5,596,055	5,263,773	334,282	-	334,282
				BS.12	14,286,643	13,619,190	669,453	-	669,453
390	Structures and Improvements								
		G-SITUS	S		94,805,354	85,592,219	9,213,135	-	9,213,135
		G-DGP	SG		385,673	360,812	24,861	-	24,861
		G-DGU	SG		1,710,243	1,599,998	110,245	-	110,245
		CUST	CN		11,245,063	10,805,061	440,001	-	440,001
		G-SG	SG		2,963,702	2,772,657	191,045	-	191,045
		PTD	SO		96,888,433	91,084,030	5,784,403	-	5,784,403
		G-DGU	DGU		-	-	-	-	-
				BS.12	207,978,467	192,214,777	15,763,691	-	15,763,691
391	Office Furniture & Equipment								
		G-SITUS	S		14,764,456	13,968,961	795,495	-	795,495
		G-DGP	SG		457,365	427,883	29,483	-	29,483
		G-DGU	SG		642,765	601,331	41,434	-	41,434
		CUST	CN		6,170,857	5,929,402	241,456	-	241,456
		G-SG	SG		6,821,358	6,381,642	439,716	(46)	439,670
		P	SE		243,841	226,647	17,194	-	17,194
		PTD	SO		83,529,861	78,541,958	4,987,903	-	4,987,903
		G-SG	SG		639,917	598,667	41,250	-	41,250
		G-SG	SG		-	-	-	-	-
		G-DGU	DGU		-	-	-	-	-
				BS.13	113,270,421	106,676,491	6,593,930	(46)	6,593,884
392	Transportation Equipment								
		G-SITUS	S		59,532,540	55,870,029	3,662,512	-	3,662,512
		PTD	SO		6,346,977	5,967,973	379,003	-	379,003
		G-SG	SG		8,301,045	7,765,946	535,099	(734)	534,365
		CUST	CN		16,056	15,427	628	-	628
		G-DGU	SG		1,044,934	977,576	67,358	-	67,358
		P	SE		619,693	575,996	43,696	-	43,696
		G-DGP	SG		235,190	220,029	15,161	-	15,161
		G-SG	SG		363,828	340,375	23,453	-	23,453
		G-DGU	SG		12,671	11,854	817	-	817
				BS.13	76,472,933	71,745,206	4,727,727	(734)	4,726,994
393	Stores Equipment								
		G-SITUS	S		6,985,440	6,510,168	475,272	-	475,272
		G-DGP	SG		331,732	310,348	21,384	-	21,384
		G-DGU	SG		992,513	928,534	63,979	-	63,979
		PTD	SO		668,847	628,908	39,940	-	39,940
		G-SG	SG		1,174,278	1,098,582	75,696	-	75,696
		G-DGU	SG		18,655	17,452	1,203	-	1,203
				BS.13	10,171,466	9,493,993	677,473	-	677,473
394	Tools, Shop & Garage Equipment								
		G-SITUS	S		22,166,736	21,215,560	951,175	-	951,175
		G-DGP	SG		3,489,051	3,264,141	224,910	-	224,910
		G-SG	SG		12,470,974	11,667,075	803,899	(2,621)	801,279
		PTD	SO		3,870,384	3,639,268	231,116	-	231,116
		P	SE		84,066	78,138	5,928	-	5,928
		G-DGU	SG		5,073,369	4,746,331	327,038	-	327,038
		G-SG	SG		1,971,214	1,844,146	127,068	-	127,068
		G-DGU	DGU		-	-	-	-	-
				BS.14	49,125,793	46,454,659	2,671,134	(2,621)	2,668,513
395	Laboratory Equipment								
		G-SITUS	S		23,208,774	22,338,701	870,073	-	870,073
		G-DGP	SG		164,532	153,926	10,606	-	10,606
		G-DGU	SG		1,160,471	1,085,665	74,806	-	74,806
		PTD	SO		5,310,650	4,993,530	317,120	-	317,120
		P	SE		30,334	28,195	2,139	-	2,139
		G-SG	SG		3,375,169	3,157,600	217,569	(78)	217,491
		G-SG	SG		64,450	60,296	4,155	-	4,155
		G-DGU	DGU		-	-	-	-	-
				BS.14	33,314,381	31,817,914	1,496,468	(78)	1,496,390
396	Power Operated Equipment								
		G-SITUS	S		80,220,254	74,296,368	5,923,886	-	5,923,886
		G-DGP	SG		1,745,198	1,632,698	112,498	-	112,498
		G-SG	SG		15,634,057	14,626,260	1,007,797	-	1,007,797
		PTD	SO		4,526,964	4,256,641	270,323	-	270,323
		G-DGU	SG		1,152,791	1,078,480	74,311	-	74,311
		P	SE		117,063	108,808	8,254	-	8,254
		G-SG	SG		966,743	904,425	62,318	-	62,318
		G-DGU	DGU		-	-	-	-	-
				BS.15	104,363,068	96,903,681	7,459,387	-	7,459,387

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BEGINNING/ENDING

FERC ACCT	DESCRIPTION	BUSINESS FUNCTION	PITA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	UNADJUSTED RESULTS OTHER	IDAHO-UPL IDAHO-UPL	IDAHO-UPL ADJUSTMENT	IDAHO-UPL ADJ TOTAL
397	Communication Equipment								
		COM_EQ	S		98,358,105	92,603,071	5,755,035	-	5,755,035
		COM_EQ	SG		6,446,869	6,031,294	415,576	-	415,576
		COM_EQ	SG		10,377,011	9,708,092	668,919	-	668,919
		COM_EQ	SO		53,767,440	50,556,770	3,210,670	-	3,210,670
		COM_EQ	CN		5,413,381	5,201,564	211,817	-	211,817
		COM_EQ	SG		40,571,171	37,955,887	2,615,283	(614)	2,614,670
		COM_EQ	SE		6,215	5,777	438	-	438
		COM_EQ	SG		868,563	812,574	55,989	-	55,989
		COM_EQ	DEU		-	-	-	-	-
		COM_EQ	DGU		-	-	-	-	-
				B8.15	215,808,755	202,875,028	12,933,727	(614)	12,933,113
398	Misc. Equipment								
		G-SITUS	S		989,070	933,274	55,797	-	55,797
		G-DGP	SG		55,835	52,236	3,599	-	3,599
		G-DGU	SG		517,681	484,311	33,371	-	33,371
		CUST	CN		158,917	152,699	6,218	-	6,218
		PTD	SO		2,952,763	2,776,442	176,321	-	176,321
		P	SE		4,207	3,910	297	-	297
		G-SG	SG		788,840	738,119	50,721	-	50,721
		G-DGU	DGU		-	-	-	-	-
				B8.15	5,465,314	5,138,990	326,323	-	326,323
399	Coal Mine								
		P	SE		250,414,735	232,757,218	17,657,517	3,678,469	21,335,986
		P	DEU		-	-	-	-	-
MP		P	SE		-	-	-	-	-
				B8.17	250,414,735	232,757,218	17,657,517	3,678,469	21,335,986
399L	WIDCO Capital Lease								
		P	SE		-	-	-	-	-
					-	-	-	-	-
	Remove Capital Leases				-	-	-	-	-
					-	-	-	-	-
1011399	General Capital Leases								
		G-SITUS	S		7,027,357	7,027,357	-	-	-
		PTD	SO		17,670,252	16,615,091	1,055,162	-	1,055,162
				B8.1	24,697,610	23,642,448	1,055,162	-	1,055,162
	Remove Capital Leases				-	-	-	-	-
					24,697,610	23,642,448	1,055,162	-	1,055,162
1011392	General Vehicles Capital Leases								
		LABOR	SO		-	-	-	-	-
				B8.1	-	-	-	-	-
	Remove Capital Leases				(24,697,610)	-	(1,055,162)	-	(1,055,162)
					(24,697,610)	-	(1,055,162)	-	(1,055,162)
GP	Unclassified Gen Plant - Acct 300								
		G-SITUS	S		-	-	-	-	-
		PTD	SO		-	-	-	-	-
		CUST	CN		-	-	-	-	-
		G-SG	SG		-	-	-	-	-
		G-DGP	SG		-	-	-	-	-
		G-DGU	SG		-	-	-	-	-
					-	-	-	-	-
399G	Unclassified Gen Plant - Acct 300								
		G-SITUS	S		-	-	-	-	-
		PTD	SO		-	-	-	-	-
		G-SG	SG		-	-	-	-	-
		G-DGP	SG		-	-	-	-	-
		G-DGU	SG		-	-	-	-	-
					-	-	-	-	-
TOTAL GENERAL PLANT				B8.18	1,080,673,978	1,033,339,996	70,976,831	3,674,378	74,651,206
Summary of General Plant by Factor									
		S			415,633,149	387,639,405	27,993,744	-	27,993,744
		DGP			-	-	-	-	-
		DGU			-	-	-	-	-
		SG			132,994,121	124,421,104	8,573,017	(4,092)	8,568,925
		SO			281,110,627	264,324,383	16,786,244	-	16,786,244
		SE			251,520,153	233,784,689	17,735,464	3,678,469	21,413,933
		CN			24,113,538	23,170,013	943,525	-	943,525
		DEU			-	-	-	-	-
		SSGCT			-	-	-	-	-
		SSGCH			-	-	-	-	-
		Less Capital Leases			(24,697,610)	(23,642,448)	(1,055,162)	-	(1,055,162)
Total General Plant by Factor					1,080,673,978	1,009,697,147	70,976,831	3,674,378	74,651,206

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BEGINNING/ENDING

FERC ACCT	DESCRIPTIOI	BUSINESS FUNCTION	PITA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	IDAHO-UPL	IDAHO-UPL ADJUSTMENT	ADJ TOTAL
301	Organization								
		I-SITUS	S		26,286,163	24,687,637	1,600,526	-	1,600,526
		PTD	SO		-	-	-	-	-
		I-SG	SG		-	-	-	-	-
				B8.1	26,286,163	24,687,637	1,600,526	-	1,600,526
302	Franchise & Consent								
		I-SITUS	S		1,046,125	37,681	1,008,444	-	1,008,444
		I-SG	SG		1,241,756	1,161,711	80,046	1,604,940	1,684,986
		I-SG	SG		35,489,631	33,201,912	2,287,719	-	2,287,719
		I-SG	SG		6,699,573	6,267,708	431,865	-	431,865
		I-DGP	SG		2,862,152	2,677,653	184,499	-	184,499
		I-DGU	SG		953,659	892,184	61,474	-	61,474
				B8.1	48,292,897	44,238,849	4,054,048	1,604,940	5,658,988
303	Miscellaneous Intangible Plant								
		I-SITUS	S		4,633,150	4,633,150	-	-	-
		I-SG	SG		32,620,994	30,518,191	2,102,802	-	2,102,802
		PTD	SO		336,679,515	316,575,030	20,104,485	-	20,104,485
		P	SE		953,322	886,100	67,222	-	67,222
		CUST	CN		95,632,611	92,082,833	3,749,778	-	3,749,778
		P	SG		-	-	-	-	-
		P	DEU		-	-	-	-	-
		I-DGP	SG		-	-	-	-	-
				B8.1	470,719,592	444,695,305	26,024,287	-	26,024,287
303	Less Non-Utility Plant								
		I-SITUS	S		-	-	-	-	-
					470,719,592	444,695,305	26,024,287	-	26,024,287
IP	Unclassified Intangible Plant - Acct 300								
		I-SITUS	S		-	-	-	-	-
		I-SG	SG		-	-	-	-	-
		I-DGU	SG		-	-	-	-	-
		PTD	SO		-	-	-	-	-
					-	-	-	-	-
TOTAL INTANGIBLE PLANT				B8.1	545,300,651	513,621,791	31,678,860	1,604,940	33,283,800
Summary of Intangible Plant by Factor									
	S				31,967,436	29,358,466	2,608,970	-	2,608,970
	DGP				-	-	-	-	-
	DGU				-	-	-	-	-
	SG				79,867,765	74,719,360	5,148,406	1,604,940	6,753,346
	SO				336,679,515	316,575,030	20,104,485	-	20,104,485
	CN				95,632,611	92,082,833	3,749,778	-	3,749,778
	DEU				-	-	-	-	-
	SE				953,322	886,100	67,222	-	67,222
Total Intangible Plant by Factor					545,300,651	513,621,791	31,678,860	1,604,940	33,283,800
Summary of Unclassified Plant (Account 106)									
	DP				-	-	-	-	-
	DSO				-	-	-	-	-
	GP				-	-	-	-	-
	HP				-	-	-	-	-
	NP				-	-	-	-	-
	OP				-	-	-	-	-
	TP				-	-	-	-	-
	TSO				-	-	-	-	-
	IP				-	-	-	-	-
	MP								
	SP				-	-	-	-	-
Total Unclassified Plant by Factor					-	-	-	-	-
TOTAL ELECTRIC PLANT IN SERVICE					13,078,318,159	12,328,582,119	781,378,488	12,961,509	794,339,996
Summary of Electric Plant by Factor									
	S				4,460,153,247	4,230,408,718	229,744,529	-	229,744,529
	SE				252,473,475	234,670,790	17,802,685	3,678,469	21,481,154
	DGU				-	-	-	-	-
	DGP				-	-	-	-	-
	SG				7,652,652,755	7,159,350,351	493,302,404	9,283,040	502,585,443
	SO				617,790,142	580,899,414	36,890,728	-	36,890,728
	CN				119,946,149	115,252,846	4,693,303	-	4,693,303
	DEU				-	-	-	-	-
	SSGCH				-	-	-	-	-
	SSGCT				-	-	-	-	-
	Less Capital Leases				(24,697,610)	(23,642,448)	(1,055,162)	-	(1,055,162)
					13,078,318,159	12,296,939,671	781,378,488	12,961,509	794,339,996

MARCH 2004 ROLLED-IN

BEGINNING/ENDING

FERC ACCT	DESCRIPTION	BUSINESS FUNCTION	PITA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	UNADJUSTED RESULTS OTHER	IDAHO-UPL IDAHO-UPL	IDAHO-UPL ADJUSTMENT	IDAHO-UPL ADJ TOTAL
105	Plant Held For Future Use								
		DPW	S		478,880	478,880	-	-	-
		P	SNPPS		-	-	-	-	-
		T	SNPT		767,846	718,349	49,497	(29,272)	20,224
		P	SNPP		-	-	-	-	-
		P	SE		942,514	876,054	66,460	-	66,460
		G	SNPG		-	-	-	-	-
				B10.1	2,189,240	2,073,284	115,956	(29,272)	86,684
114	Electric Plant Acquisition Adjustments								
		P	S		-	-	-	-	-
		P	SG		142,633,069	133,438,710	9,194,359	-	9,194,359
		P	SG		14,560,711	13,622,104	938,607	-	938,607
				B15.1	157,193,780	147,060,814	10,132,966	-	10,132,966
115	Accum Provision for Asset Acquisition Adjustments								
		P	S		-	-	-	-	-
		P	SG		(53,991,317)	(50,510,949)	(3,480,368)	-	(3,480,368)
		P	SG		(8,069,600)	(7,548,132)	(521,469)	-	(521,469)
				B15.1	(62,060,917)	(58,079,081)	(4,001,837)	-	(4,001,837)
120	Nuclear Fuel								
		P	SE		-	-	-	-	-
					-	-	-	-	-
124	Weatherization								
		DMSC	S		18,044,134	17,776,927	267,207	-	267,207
		DMSC	SO		(4,449,410)	(4,183,718)	(265,692)	573,334	307,642
				B16.31	13,594,724	13,593,209	1,515	573,334	574,849
182W	Weatherization								
		DMSC	S		42,901,029	36,340,196	6,560,834	-	6,560,834
		DMSC	SG		-	-	-	-	-
		DMSC	SGCT		-	-	-	-	-
		DMSC	SO		-	-	-	-	-
				B16.1	42,901,029	36,340,196	6,560,834	-	6,560,834
186W	Weatherization								
		DMSC	S		-	-	-	-	-
		DMSC	CN		-	-	-	-	-
		DMSC	CNP		-	-	-	-	-
		DMSC	SG		-	-	-	-	-
		DMSC	SO		-	-	-	-	-
				B16.29	-	-	-	-	-
	Total Weatherization				56,495,753	49,933,405	6,562,348	573,334	7,135,683
151	Fuel Stock								
		P	DEU		-	-	-	-	-
		P	SE		55,937,271	51,992,961	3,944,310	-	3,944,310
		P	DEU		-	-	-	-	-
		P	SE		5,618,886	5,222,681	396,205	-	396,205
				B13.1	61,556,157	57,215,642	4,340,515	-	4,340,515
152	Fuel Stock - Undistributed								
		P	SE		-	-	-	-	-
					-	-	-	-	-
25316	DG&T Working Capital Deposit								
		P	SE		(1,153,500)	(1,072,163)	(81,337)	-	(81,337)
				B13.6	(1,153,500)	(1,072,163)	(81,337)	-	(81,337)
25317	DG&T Working Capital Deposit								
		P	SE		(1,986,500)	(1,846,426)	(140,074)	-	(140,074)
				B13.6	(1,986,500)	(1,846,426)	(140,074)	-	(140,074)
25319	Provo Working Capital Deposit								
		P	SE		-	-	-	-	-
					-	-	-	-	-
	Total Fuel Stock				58,416,157	54,297,053	4,119,104	-	4,119,104

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BEGINNING/ENDING

FERC ACCT	DESCRIPTIOI	BUSINESS FUNCTION	PITA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	IDAHO-UPL	IDAHO-UPL ADJUSTMENT	ADJ TOTAL
154	Materials and Supplies								
		MSS	S		38,231,636	36,075,281	2,156,355	-	2,156,355
		MSS	SG		-	-	-	-	-
		MSS	SE		2,211,265	2,055,342	155,923	-	155,923
		MSS	SO		(6,381,468)	(6,000,405)	(381,063)	-	(381,063)
		MSS	SNPPS		47,671,383	44,598,409	3,072,975	-	3,072,975
		MSS	SNPPH		2,049	1,917	132	-	132
		MSS	SNPD		198,958	190,144	8,814	-	8,814
		MSS	SNPT		12,377,100	11,579,252	797,848	-	797,848
		MSS	SG		-	-	-	-	-
		MSS	SG		-	-	-	-	-
		MSS	SNPP		-	-	-	-	-
		MSS	SNPPS		(777,359)	(727,249)	(50,110)	-	(50,110)
		MSS	DEU		-	-	-	-	-
				B13.6	93,533,564	87,772,690	5,760,874	-	5,760,874
163	Stores Expense Undistributed								
		MSS	SO		-	-	-	-	-
				B13.6	-	-	-	-	-
25318	Provo Working Capital Deposit								
		MSS	SNPPS		(273,000)	(255,402)	(17,598)	-	(17,598)
				B13.6	(273,000)	(255,402)	(17,598)	-	(17,598)
	Total Materials & Supplies				93,260,564	87,517,288	5,743,276	-	5,743,276
165	Prepayments								
		DMSC	S		3,623,411	3,553,516	69,894	-	69,894
		GP	GPS		5,916,189	5,562,909	353,279	-	353,279
		PT	SG		14,773	13,821	952	-	952
		P	SE		3,079,900	2,862,727	217,173	-	217,173
		PTD	SO		4,658,130	4,379,974	278,156	-	278,156
				B15.3	17,292,402	16,372,947	919,455	-	919,455
182M	Misc Regulatory Assets								
		DD62	S		209,885,110	207,585,590	2,270,520	-	2,270,520
		DEFSG	SG		-	-	-	-	-
		P	SGCT		15,526,880	14,522,348	1,004,532	-	1,004,532
		P	SE		23,175,369	21,541,202	1,634,167	(101,565)	1,532,602
		DDSO2	SO		6,841,867	6,433,331	408,557	(1,191,250)	(782,693)
				B11.1	255,410,247	250,082,471	5,317,776	(1,292,814)	4,024,962
186M	Misc Deferred Debits								
		LABOR	S		6,747,777	6,745,277	2,500	-	2,500
		P	SG		-	-	-	-	-
		P	SG		-	-	-	-	-
		DEFSG	SG		32,739,215	30,628,792	2,110,423	-	2,110,423
		LABOR	SO		714,420	671,759	42,661	-	42,661
		P	SE		21,026,854	19,544,185	1,482,668	(135,830)	1,346,838
		P	SNPPS		-	-	-	-	-
		GP	EXCTAX		-	-	-	-	-
		P	DEU		-	-	-	-	-
				B11.2	61,228,266	57,590,014	3,638,252	(135,830)	3,502,422
Working Capital									
CWC	Cash Working Capital								
		CWC	S		42,175,500	40,879,443	1,296,057	967,201	2,263,258
		CWC	SO		-	-	-	-	-
		CWC	SE		-	-	-	-	-
				B14.1	42,175,500	40,879,443	1,296,057	967,201	2,263,258
OWC	Other Working Capital								
131	Cash	GP	SNP		13,353,110	12,563,980	789,130	-	789,130
135	Working Funds	GP	SG		(145,281)	(135,916)	(9,365)	-	(9,365)
143	Other Accounts Re	GP	SO		14,022,678	13,185,516	837,362	-	837,362
232	Accounts Payable	PTD	SO		(7,584,948)	(7,132,020)	(452,928)	-	(452,928)
232	Accounts Payable	P	SE		(96,948)	(90,112)	(6,836)	-	(6,836)
253	Deferred Hedge	P	SE		-	-	-	-	-
2533	Other Deferred Cre	P	SE		(4,678,817)	(4,348,899)	(329,918)	-	(329,918)
230	Asset Retirement C	P	SE		(9,726,823)	(9,040,955)	(685,868)	-	(685,868)
254105	ARO Regulatory Li	P	SE		(99,314)	(92,311)	(7,003)	-	(7,003)
2533	Deer Creek	P	SE		-	-	-	-	-
2533	Cholla Reclamation	P	SE		-	-	-	-	-
				B14.3	5,043,858	4,929,283	114,575	-	114,575
Total Working Capital					47,219,358	45,808,726	1,410,632	967,201	2,377,833

2239	BEGINNING/ENDING								
2240	FERC		BUSINESS	PITA		UNADJUSTED RESULTS		IDAHO-UPL	
2241	ACCT	DESCRIPTION	FUNCTION	FACTOR	Ref	TOTAL	OTHER	IDAHO-UPL	ADJUSTMENT	ADJ TOTAL
2242	Miscellaneous Rate Base									
2243	18221	Unrec Plant & Reg Study Costs								
2244			P	S		-	-	-	-	-
2245										
2246						-	-	-	-	-
2247										
2248	18222	Nuclear Plant - Trojan								
2249			P	S		(1,174,372)	(1,174,372)	-	-	-
2250			P	TROJP		6,028,175	5,634,048	394,127	-	394,127
2251			P	TROJD		8,774,756	8,199,630	575,126	-	575,126
2252					B15.2	13,628,559	12,659,306	969,253	-	969,253
2253										
2254										
2255										
2256	1869	Misc Deferred Debits-Trojan								
2257			P	S		-	-	-	-	-
2258			P	SNPPN		-	-	-	-	-
2259						-	-	-	-	-
2260										
2261	141	Impact Housing - Notes Receivable								
2262			P	SG		551,613	516,055	35,558	-	35,558
2263										
2264					B15.1	551,613	516,055	35,558	-	35,558
2265										
2266	TOTAL MISCELLANEOUS RATE BASE					14,180,172	13,175,361	1,004,811	-	1,004,811
2267										
2268	TOTAL RATE BASE ADDITIONS					799,895,921	765,942,281	34,952,749	52,618	35,048,358

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BEGINNING/ENDING

FERC ACCT	DESCRIPTION	BUSINESS FUNCTION	PITA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	UNADJUSTED RESULTS OTHER	IDAHO-UPL	IDAHO-UPL ADJUSTMENT	IDAHO-UPL ADJ TOTAL
235	Customer Service Deposits								
		CUST	S		-	-	-	-	-
				B15.4	-	-	-	-	-
2281	Prov for Property Ir	PTD	SO		(962,066)	(923,441)	(58,644)	-	(58,644)
2282	Prov for Injuries & I	PTD	SO		(11,841,383)	(11,134,286)	(707,096)	-	(707,096)
2283	Prov for Pensions &	PTD	SO		(78,792,003)	(74,087,016)	(4,704,987)	-	(4,704,987)
254	Reg Liabilities - Inst	PTD	SO		(5,185,407)	(4,875,765)	(309,641)	-	(309,641)
				B15.4	(96,800,878)	(91,020,509)	(5,780,369)	-	(5,780,369)
22844	Provision for Hydro Relicensing								
		P	SG		-	-	-	(1,567,956)	(1,567,956)
		P	SG		-	-	-	-	-
				B15.4	-	-	-	(1,567,956)	(1,567,956)
22842	Accum Misc Oper I	P	TROJD		(5,394,487)	(5,040,914)	(353,572)	-	(353,572)
230	Asset Retirement C	P	TROJD		(1,574,960)	(1,471,732)	(103,228)	-	(103,228)
254105	ARO Regulatory Li	P	TROJD		(378,782)	(353,955)	(24,827)	-	(24,827)
254		P	S		(1,028,529)	(1,028,529)	-	-	-
				B15.4	(8,376,758)	(7,895,131)	(481,627)	-	(481,627)
252	Customer Advances for Construction								
		DPW	S		(2,724,764)	(3,118,962)	394,198	(434,958)	(40,760)
		DPW	SE		-	-	-	-	-
		T	SG		(51,772)	(48,435)	(3,337)	3,337	0
		DPW	SO		-	-	-	-	-
		CUST	CN		(1,439,642)	(1,383,311)	(56,331)	56,729	398
				B20.13	(4,216,178)	(4,550,707)	334,530	(374,892)	(40,362)
25399	Other Deferred Credits								
		P	S		(2,801,450)	(2,791,836)	(9,614)	-	(9,614)
		GP	GPS		-	-	-	-	-
		P	SG		(17,207,271)	(16,098,062)	(1,109,209)	-	(1,109,209)
		P	SE		(10,640,201)	(9,889,927)	(750,273)	-	(750,273)
				B15.5	(30,648,921)	(28,779,825)	(1,869,096)	-	(1,869,096)
190	Accumulated Deferred Income Taxes								
		P	S		19,472,447	19,472,447	-	850,101	850,101
		P	DGU		-	-	-	-	-
		LABOR	SO		(45,337,519)	(42,630,234)	(2,707,285)	2,874,372	167,086
		P	DGP		147,848	147,848	-	-	-
		CUST	BADDEBT		18,762,905	18,315,668	447,237	-	447,237
		P	TROJP		(2,386,002)	(2,230,003)	(155,999)	-	(155,999)
		P	SG		27,783,986	25,992,985	1,791,001	152,737	1,943,738
		P	SE		49,836,976	46,324,675	3,514,300	(521,512)	2,992,788
		PTD	SNP		2,294,981	2,162,791	132,189	3,959	136,148
		DPW	SNPD		-	-	-	-	-
				B19.3	70,577,620	67,556,177	3,021,443	3,359,656	6,381,100
281	Accumulated Deferred Income Taxes								
		P	S		-	-	-	-	-
		PT	DGP		(1,720,914)	(1,720,914)	-	-	-
		T	SNPT		-	-	-	-	-
				B19.3	(1,720,914)	(1,720,914)	-	-	-
282	Accumulated Deferred Income Taxes								
		GP	S		(1,162,279)	(1,162,279)	-	-	-
		ACCMDIT	DITBAL		(1,072,074,040)	(998,413,992)	(73,660,049)	(692,175)	(74,352,224)
		PT	DGP		(205,241)	(205,241)	-	-	-
		LABOR	SO		(3,036,662)	(2,855,330)	(181,331)	-	(181,331)
		CUST	CN		-	-	-	-	-
		P	SE		(7,796,862)	(7,246,940)	(549,922)	-	(549,922)
		P	SG		(14,724,826)	(13,775,640)	(949,186)	-	(949,186)
				B19.4	(1,099,001,909)	(1,023,661,421)	(75,340,488)	(692,175)	(76,032,663)
283	Accumulated Deferred Income Taxes								
		GP	S		-	-	-	50,528	50,528
		P	SG		6,587,059	6,162,446	424,612	(290,625)	133,988
		P	SE		941,687	875,286	66,401	(25,147)	41,255
		LABOR	SO		(2,959,181)	(2,810,685)	(178,496)	1,036,378	857,882
		GP	GPS		(10,797,015)	(10,152,282)	(644,733)	470,007	(174,726)
		PTD	SNP		(14,482,867)	(13,648,664)	(834,204)	-	(834,204)
		P	TROJP		(36,714)	(34,313)	(2,400)	-	(2,400)
		PTD	SNPD		-	-	-	9,366	9,366
		P	SGCT		-	-	-	-	-
				B19.6	(20,777,031)	(19,608,212)	(1,168,819)	1,250,529	81,710
TOTAL ACCUMULATED DEF INCOME TAX				B19.6	(1,050,922,234)	(977,434,370)	(73,487,864)	3,918,010	(69,569,854)

MARCH 2004 ROLLED-IN
BEGINNING/ENDING

FERC ACCT	DESCRIPTION	BUSINESS FUNCTION	PITA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	UNADJUSTED RESULTS OTHER	IDAHO-UPL IDAHO-UPL	IDAHO-UPL ADJUSTMENT	IDAHO-UPL ADJ TOTAL
255	Accumulated Investment Tax Credit								
		PTD	S		-	-	-	-	-
		PTD	ITC84		(5,381,447)	(5,381,447)	-	-	-
		PTD	ITC85		(7,286,317)	(7,286,317)	-	-	-
		PTD	ITC86		(3,021,159)	(3,021,159)	-	-	-
		PTD	ITC88		(407,421)	(407,421)	-	-	-
		PTD	ITC89		(861,879)	(861,879)	-	-	-
		PTD	ITC90		(486,825)	(420,480)	(68,345)	-	(68,345)
		PTD	DGU		-	-	-	-	-
				B19.7	(17,447,047)	(17,378,702)	(68,345)	-	(68,345)
TOTAL RATE BASE DEDUCTIONS					(1,208,412,919)	(1,127,099,244)	(81,352,771)	1,975,162	(79,377,609)

FERC ACCT	DESCRIPTION	FACTOR	Ref	UNADJUSTED RESULTS TOTAL	UNADJUSTED RESULTS OTHER	IDAHO-UPL IDAHO-UPL	IDAHO-UPL ADJUSTMENT	IDAHO-UPL ADJ TOTAL
108SP	Steam Prod Plant Accumulated Depr							
	P	SG		(747,217,464)	(699,050,614)	(48,166,849)	-	(48,166,849)
	P	SG		(844,617,017)	(790,171,634)	(54,445,382)	-	(54,445,382)
	P	SG		(303,515,203)	(283,950,121)	(19,565,082)	-	(19,565,082)
	P	DGU		-	-	-	-	-
	P	SG		(192,619,802)	(180,203,217)	(12,416,585)	-	(12,416,585)
			B17.2	(2,087,969,485)	(1,953,375,587)	(134,593,898)	-	(134,593,898)
108NP	Nuclear Prod Plant Accumulated Depr							
	P	SG		-	-	-	-	-
	P	SG		-	-	-	-	-
	P	SG		-	-	-	-	-
				-	-	-	-	-
108HP	Hydraulic Prod Plant Accum Depr							
	Pre-Merger Pt P	SG		(146,888,046)	(137,419,404)	(9,468,642)	-	(9,468,642)
	Pre-Merger Ut P	SG		(27,849,266)	(26,054,057)	(1,795,209)	-	(1,795,209)
	Post-Merger F P	SG		(31,232,470)	(29,219,175)	(2,013,296)	511,294	(1,502,001)
	Post-Merger L P	SG		(9,289,839)	(8,691,001)	(598,838)	-	(598,838)
			B17.4	(215,259,621)	(201,383,637)	(13,875,984)	511,294	(13,364,690)
108OP	Other Production Plant - Accum Depr							
	P	S		-	-	-	-	-
	P	SG		(2,412,973)	(2,257,429)	(155,544)	-	(155,544)
	P	SG		-	-	-	-	-
	P	SG		(36,829,768)	(34,455,662)	(2,374,107)	(147,785)	(2,521,892)
	P	SG		(3,298,208)	(3,085,600)	(212,608)	-	(212,608)
			B17.5	(42,540,949)	(39,798,690)	(2,742,259)	(147,785)	(2,890,044)
108EP	Experimental Plant - Accum Depr							
	P	SG		-	-	-	-	-
	P	SG		-	-	-	-	-
				-	-	-	-	-
TOTAL PRODUCTION PLANT DEPRECIATION				(2,346,770,054)	(2,194,557,913)	(151,212,141)	363,509	(150,848,632)

FERC ACCT	DESCRIPTION	BUSINESS FUNCTION	PITA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	UNADJUSTED RESULTS OTHER	IDAHO-UPL IDAHO-UPL	IDAHO-UPL ADJUSTMENT	IDAHO-UPL ADJ TOTAL
Summary of Prod Plant Depreciation by Factor									
	S				-	-	-	-	-
	DGP				-	-	-	-	-
	DGU				-	-	-	-	-
	SG				(2,345,770,054)	(2,194,557,913)	(151,212,141)	363,509	(150,848,632)
	SSGCH				-	-	-	-	-
	SSGCT				-	-	-	-	-
Total of Prod Plant Depreciation by Factor					(2,345,770,054)	(2,194,557,913)	(151,212,141)	363,509	(150,848,632)

FERC ACCT	DESCRIPTION	FACTOR	Ref	UNADJUSTED RESULTS TOTAL	UNADJUSTED RESULTS OTHER	IDAHO-UPL IDAHO-UPL	IDAHO-UPL ADJUSTMENT	IDAHO-UPL ADJ TOTAL
108TP	Transmission Plant Accumulated Depr							
	T	SG		(341,108,330)	(319,118,063)	(21,988,267)	-	(21,988,267)
	T	SG		(330,090,789)	(308,812,601)	(21,278,187)	-	(21,278,187)
	T	SG		(208,823,642)	(195,362,532)	(13,461,111)	4,791	(13,456,319)
TOTAL TRANS PLANT ACCUM DEPR			B17.7	(880,020,761)	(823,293,196)	(56,727,565)	4,791	(56,722,774)

MARCH 2004 ROLLED-IN

BEGINNING/ENDING

FERC ACCT	DESCRIPTION	BUSINESS FUNCTION	PITA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	IDAHO-UPL	IDAHO-UPL ADJUSTMENT	ADJ TOTAL
106360	Land and Land Rights								
		DPW	S		(4,256,951)	(4,104,679)	(152,272)	-	(152,272)
				B17.8	(4,256,951)	(4,104,679)	(152,272)	-	(152,272)
106361	Structures and Improvements								
		DPW	S		(10,296,919)	(9,879,791)	(417,129)	-	(417,129)
				B17.8	(10,296,919)	(9,879,791)	(417,129)	-	(417,129)
106362	Station Equipment								
		DPW	S		(142,201,085)	(135,553,269)	(6,647,817)	-	(6,647,817)
				B17.8	(142,201,085)	(135,553,269)	(6,647,817)	-	(6,647,817)
106364	Poles, Towers & Fixtures								
		DPW	S		(340,058,812)	(321,301,287)	(18,757,525)	-	(18,757,525)
				B17.8	(340,058,812)	(321,301,287)	(18,757,525)	-	(18,757,525)
106365	Overhead Conductors								
		DPW	S		(203,907,217)	(195,017,873)	(8,889,344)	-	(8,889,344)
				B17.9	(203,907,217)	(195,017,873)	(8,889,344)	-	(8,889,344)
106366	Underground Conduit								
		DPW	S		(86,358,474)	(83,206,134)	(3,152,340)	-	(3,152,340)
				B17.9	(86,358,474)	(83,206,134)	(3,152,340)	-	(3,152,340)
106367	Underground Conductors								
		DPW	S		(182,010,080)	(172,686,318)	(9,323,762)	-	(9,323,762)
				B17.9	(182,010,080)	(172,686,318)	(9,323,762)	-	(9,323,762)
106368	Line Transformers								
		DPW	S		(300,038,596)	(275,455,701)	(24,582,896)	-	(24,582,896)
				B17.9	(300,038,596)	(275,455,701)	(24,582,896)	-	(24,582,896)
106369	Services								
		DPW	S		(116,438,959)	(107,084,785)	(9,354,174)	-	(9,354,174)
				B17.10	(116,438,959)	(107,084,785)	(9,354,174)	-	(9,354,174)
106370	Meters								
		DPW	S		(77,109,559)	(71,454,001)	(5,655,557)	-	(5,655,557)
				B17.10	(77,109,559)	(71,454,001)	(5,655,557)	-	(5,655,557)
106371	Installations on Customers' Premises								
		DPW	S		(6,288,333)	(6,135,057)	(153,276)	-	(153,276)
				B17.10	(6,288,333)	(6,135,057)	(153,276)	-	(153,276)
106372	Leased Property								
		DPW	S		(41,665)	(36,801)	(4,864)	-	(4,864)
				B17.10	(41,665)	(36,801)	(4,864)	-	(4,864)
106373	Street Lights								
		DPW	S		(21,920,479)	(21,581,933)	(338,546)	-	(338,546)
				B17.11	(21,920,479)	(21,581,933)	(338,546)	-	(338,546)
106C00	Unclassified Dist Plant - Acct 300								
		DPW	S		-	-	-	-	-
					-	-	-	-	-
106DS	Unclassified Dist Sub Plant - Acct 300								
		DPW	S		-	-	-	-	-
					-	-	-	-	-
106DP	Unclassified Dist Sub Plant - Acct 300								
		DPW	S		-	-	-	-	-
					-	-	-	-	-
TOTAL DISTRIBUTION PLANT DEPR				B17.11	(1,490,927,130)	(1,403,497,628)	(87,429,502)	-	(87,429,502)

Summary of Distribution Plant Depr by Factor

S	(1,490,927,130)	(1,403,497,628)	(87,429,502)	-	(87,429,502)
Total Distribution Depreciation by Factor	(1,490,927,130)	(1,403,497,628)	(87,429,502)	-	(87,429,502)

2515 MARCH 2004 ROLLED-IN
2516 BEGINNING/ENDING

	FERC ACCT	DESCRIPTION	BUSINESS FUNCTION	PITA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	IDAHO-UPL	IDAHO-UPL ADJUSTMENT	ADJ TOTAL
2517										
2518										
2519	108GP	General Plant Accumulated Depr								
2520			G-SITUS	S		(132,107,116)	(121,881,979)	(10,225,137)	-	(10,225,137)
2521			G-DGP	SG		(8,032,469)	(7,514,683)	(517,786)	-	(517,786)
2522			G-DGU	SG		(15,536,102)	(14,534,620)	(1,001,482)	-	(1,001,482)
2523			G-SG	SG		(28,990,764)	(27,121,972)	(1,868,792)	2,245	(1,866,546)
2524			CUST	CN		(6,222,776)	(5,979,289)	(243,487)	-	(243,487)
2525			PTD	SO		(89,663,575)	(84,309,403)	(5,354,172)	-	(5,354,172)
2526			P	SE		(648,183)	(602,477)	(45,705)	-	(45,705)
2527			G-DGU	DGU		-	-	-	-	-
2528			P	DEU		-	-	-	-	-
2529			G-SG	SG		(2,063)	(1,930)	(133)	-	(133)
2530			G-SG	SG		(2,499,490)	(2,338,369)	(161,121)	-	(161,121)
2531					B17.21	(283,702,538)	(264,284,722)	(19,417,816)	2,245	(19,415,571)
2532										
2533										
2534	108MP	Mining Plant Accumulated Depr.								
2535			P	S		-	-	-	-	-
2536			P	DEU		-	-	-	-	-
2537			P	SE		(158,678,527)	(147,489,613)	(11,188,914)	-	(11,188,914)
2538					B17.22	(158,678,527)	(147,489,613)	(11,188,914)	-	(11,188,914)
2539	108MP	Lease Centralia Situs Depreciation								
2540			P	S		-	-	-	-	-
2541						(158,678,527)	(147,489,613)	(11,188,914)	-	(11,188,914)
2542										
2543	1081380	Accum Depr - Capital Lease								
2544			PTD	SO		-	-	-	-	-
2545						-	-	-	-	-
2546										
2547		Remove Capital Leases				-	-	-	-	-
2548						-	-	-	-	-
2549										
2550	1081390	Accum Depr - Capital Lease								
2551			P	S		-	-	-	-	-
2552			P	SE		-	-	-	-	-
2553						-	-	-	-	-
2554										
2555		Remove Capital Leases				-	-	-	-	-
2556						-	-	-	-	-
2557										
2558										
2559	TOTAL GENERAL PLANT ACCUM DEPR					(442,361,064)	(411,774,335)	(30,606,729)	2,245	(30,604,484)
2560										
2561										
2562										
2563	Summary of General Depreciation by Factor									
2564			S			(132,107,116)	(121,881,979)	(10,225,137)	-	(10,225,137)
2565			DGP			-	-	-	-	-
2566			DGU			-	-	-	-	-
2567			SE			(159,326,709)	(148,092,090)	(11,234,619)	-	(11,234,619)
2568			SO			(89,663,575)	(84,309,403)	(5,354,172)	-	(5,354,172)
2569			CN			(6,222,776)	(5,979,289)	(243,487)	-	(243,487)
2570			SG			(55,060,869)	(51,511,575)	(3,549,314)	2,245	(3,547,069)
2571			DEU			-	-	-	-	-
2572			SSGCT			-	-	-	-	-
2573			SSGCH			-	-	-	-	-
2574			Remove Capital Leases			-	-	-	-	-
2575	Total General Depreciation by Factor					(442,361,064)	(411,774,335)	(30,606,729)	2,245	(30,604,484)
2576										
2577										
2578	TOTAL ACCUM DEPR - PLANT IN SERVICE				B17.22	(5,159,099,019)	(4,833,123,072)	(325,975,937)	370,546	(325,605,392)

MARCH 2004 ROLLED-IN

BEGINNING/ENDING

FERC ACCT	DESCRIPTION	BUSINESS FUNCTION	PITA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	UNADJUSTED RESULTS OTHER	IDAHO-UPL IDAHO-UPL	IDAHO-UPL ADJUSTMENT	IDAHO-UPL ADJ TOTAL
111SP	Accum Prov for Amort-Steam								
		P	SG		-	-	-	-	-
		P	SG		-	-	-	-	-
					-	-	-	-	-
111GP	Accum Prov for Amort-General								
		G-SITUS	S		(14,622,547)	(14,622,547)	-	-	-
		CUST	CN		(1,516,987)	(1,457,629)	(59,357)	-	(59,357)
		I-SG	SG		-	-	-	-	-
		PTD	SO		(6,258,416)	(5,884,700)	(373,715)	-	(373,715)
		P	SE		-	-	-	-	-
				B18.1	(22,397,950)	(21,964,877)	(433,072)	-	(433,072)
111HP	Accum Prov for Amort-Hydro								
	Pre-Merger Pt	P	SG		-	-	-	-	-
	Pre-Merger Ut	P	SG		-	-	-	-	-
	Post-Merger F	P	SG		(155,438)	(145,418)	(10,020)	-	(10,020)
	Post-Merger L	P	SG		-	-	-	-	-
				B18.2	(155,438)	(145,418)	(10,020)	-	(10,020)
111IP	Accum Prov for Amort-Intangible Plant								
		I-SITUS	S		(28,910,307)	(26,929,944)	(1,980,362)	-	(1,980,362)
		I-DGP	SG		(2,138,634)	(2,000,774)	(137,860)	-	(137,860)
		I-DGU	SG		(306,877)	(287,095)	(19,782)	-	(19,782)
		P	SE		(499,565)	(464,339)	(35,226)	-	(35,226)
		I-SG	SG		(11,101,211)	(10,385,609)	(715,602)	-	(715,602)
		I-SG	SG		(3,559,496)	(3,330,045)	(229,451)	-	(229,451)
		I-SG	SG		(1,329,969)	(1,244,237)	(85,732)	-	(85,732)
		CUST	CN		(57,852,149)	(55,588,486)	(2,263,663)	-	(2,263,663)
		I-DGU	DGU		-	-	-	-	-
		P	DEU		-	-	-	-	-
		PTD	SO		(174,891,743)	(164,448,256)	(10,443,488)	-	(10,443,488)
					(280,589,952)	(264,678,786)	(15,911,166)	-	(15,911,166)
111IP	Less Non-Utility Plant								
		NUTIL	OTH		-	-	-	-	-
				B18.2	(280,589,952)	(264,678,786)	(15,911,166)	-	(15,911,166)
111399	Accum Prov for Amort-Mining								
		P	SE		-	-	-	-	-
					-	-	-	-	-
TOTAL ACCUM PROV FOR AMORTIZATION				B18.10	(303,143,339)	(286,789,082)	(16,354,256)	-	(16,354,256)

BEGINNING/ENDING

Summary of Amortization by Factor

S	(43,532,854)	(41,552,492)	(1,980,362)	-	(1,980,362)
DGP	-	-	-	-	-
DGU	-	-	-	-	-
SE	(499,565)	(464,339)	(35,226)	-	(35,226)
SO	(181,150,159)	(170,332,956)	(10,817,203)	-	(10,817,203)
CN	(59,369,136)	(57,046,116)	(2,323,020)	-	(2,323,020)
DEU	-	-	-	-	-
SG	(18,591,626)	(17,393,179)	(1,198,446)	-	(1,198,446)
Total Provision For Amortization by Factor	(303,143,339)	(286,789,082)	(16,354,256)	-	(16,354,256)

10. ALLOCATION FACTORS

March 2004 Rev ·otocol Beginning/Ending Factors

DESCRIPTION	FACTOR	TOTAL	CALIFORNIA	OREGON	WASHINGTON	MONTANA	WYOMING-PPL	UTAH	IDAHO-UPL	WY-UP&L	FERC	OTHER	NON-UTILITY
Situs	S		100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	
System Generation	SG	100.0000%	1.8167%	28.5380%	8.6328%	0.0000%	12.2873%	40.0855%	6.4462%	1.8307%	0.3628%		
System Generation (Pac Costs on SG)	SG-P	100.0000%	1.8167%	28.5380%	8.6328%	0.0000%	12.2873%	40.0855%	6.4462%	1.8307%	0.3628%		
System Generation (Ut Costs on SG)	SG-U	100.0000%	1.8167%	28.5380%	8.6328%	0.0000%	12.2873%	40.0855%	6.4462%	1.8307%	0.3628%		
Divisional Generation - Pacific	DGP	100.0000%	3.5431%	55.6569%	16.8363%	0.0000%	23.9637%	0.0000%	0.0000%	0.0000%	0.0000%		
Divisional Generation - Utah	DGU	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	82.2685%	13.2296%	3.7573%	0.7446%		
System Capacity	SC	100.0000%	1.8451%	29.0532%	8.7032%	0.0000%	11.8536%	40.1851%	6.2444%	1.7480%	0.3674%		
System Energy	SE	100.0000%	1.7315%	26.9922%	8.4216%	0.0000%	13.5885%	39.7868%	7.0513%	2.0791%	0.3491%		
System Energy (Pacific Costs on SE)	SE-P	100.0000%	1.7315%	26.9922%	8.4216%	0.0000%	13.5885%	39.7868%	7.0513%	2.0791%	0.3491%		
System Energy (Utah Costs on SE)	SE-U	100.0000%	1.7315%	26.9922%	8.4216%	0.0000%	13.5885%	39.7868%	7.0513%	2.0791%	0.3491%		
Divisional Energy - Pacific	DEP	100.0000%	3.4128%	53.2036%	16.5997%	0.0000%	26.7639%	0.0000%	0.0000%	0.0000%	0.0000%		
Divisional Energy - Utah	DEU	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	80.7587%	14.3127%	4.2202%	0.7085%		
System Overhead	SO	100.0000%	2.6423%	30.1829%	8.3463%	0.0000%	11.0120%	39.8457%	5.9608%	1.7810%	0.2290%		
System Overhead (Pac Costs on SO)	SO-P	100.0000%	2.6423%	30.1829%	8.3463%	0.0000%	11.0120%	39.8457%	5.9608%	1.7810%	0.2290%		
System Overhead (Ut Costs on SO)	SO-U	100.0000%	2.6423%	30.1829%	8.3463%	0.0000%	11.0120%	39.8457%	5.9608%	1.7810%	0.2290%		
Divisional Overhead - Pacific	DOP	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%		
Divisional Overhead - Utah	DOU	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%		
Gross Plant-System	GPS	100.0000%	2.6423%	30.1829%	8.3463%	0.0000%	11.0120%	39.8457%	5.9608%	1.7810%	0.2290%		
System Gross Plant - Pacific	SGPP	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%		
System Gross Plant - Utah	SGPU	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%		
System Net Plant	SNP	100.0000%	2.6375%	30.0133%	8.2344%	0.0000%	10.7194%	40.6492%	5.7527%	1.7725%	0.2211%		
Seasonal System Capacity Combustion Turt	SSCCT	100.0000%	1.8427%	28.2891%	8.5178%	0.0000%	11.6783%	41.1258%	6.4932%	1.6679%	0.3853%		
Seasonal System Energy Combustion Turbir	SSECT	100.0000%	1.7547%	26.5050%	8.2866%	0.0000%	13.4058%	40.2292%	7.4609%	2.0008%	0.3570%		
Seasonal System Capacity Cholla	SSCCH	100.0000%	1.8215%	30.0104%	8.9659%	0.0000%	12.0277%	39.1121%	5.8673%	1.8494%	0.3457%		
Seasonal System Energy Cholla	SSECH	100.0000%	1.6932%	27.5501%	8.6141%	0.0000%	13.7898%	39.3394%	6.5056%	2.1673%	0.3407%		
Seasonal System Generation Cholla	SSGCH	100.0000%	1.7894%	29.3953%	8.8779%	0.0000%	12.4682%	39.1689%	6.0269%	1.9289%	0.3445%		
Seasonal System Capacity Purchases	SSCP	100.0000%	1.8136%	26.3982%	8.1644%	0.0000%	11.1050%	43.5021%	7.0869%	1.4823%	0.4474%		
Seasonal System Energy Purchases	SSEP	100.0000%	1.8586%	25.2786%	8.1251%	0.0000%	12.7467%	41.2010%	8.6327%	1.7811%	0.3763%		
Seasonal System Generation Contracts	SSGC	100.0000%	1.8249%	26.1183%	8.1546%	0.0000%	11.5155%	42.9268%	7.4734%	1.5570%	0.4296%		
Seasonal System Generation Combustion Tı	SSGCT	100.0000%	1.8207%	27.8431%	8.4600%	0.0000%	12.1101%	40.9016%	6.7351%	1.7511%	0.3782%		
Mid-Columbia	MC	100.0000%	0.5295%	69.8174%	11.8684%	0.0000%	3.5817%	11.6846%	1.8790%	0.5336%	0.1058%		
System Net Plant Distribution	SNPD	100.0000%	4.1428%	32.3100%	7.4036%	0.0000%	8.0034%	42.1172%	4.4302%	1.5929%	0.0000%		
Divisional Generation - Huntington	DGUH	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	82.2685%	13.2296%	3.7573%	0.7446%		
Divisional Energy - Huntington	DEUH	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	80.7587%	14.3127%	4.2202%	0.7085%		
Division Net Plant General-Mine - Pacific	DNPGMP	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%		
Division Net Plant General-Mine - Utah	DNPGMU	100.0000%	1.7315%	26.9922%	8.4216%	0.0000%	13.5885%	39.7868%	7.0513%	2.0791%	0.3491%		
Division Net Plant Intangible - Pacific	DNPIP	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%		
Division Net Plant Intangible - Utah	DNPIU	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%		
Division Net Plant Steam - Pacific	DNPPSP	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%		
Division Net Plant Steam - Utah	DNPPSU	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%		
Division Net Plant Hydro - Pacific	DNPPHP	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%		
Division Net Plant Hydro - Utah	DNPPHU	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%		
Division Net Plant Trans - Pacific	DNPTP	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%		
Division Net Plant Trans - Utah	DNPTU	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%		
Customer - System	CN	100.0000%	2.7581%	32.9296%	7.6967%	0.0000%	6.9889%	44.8292%	3.9128%	0.8847%	0.0000%	0.0000%	0.0000%
Customer - Pacific	CNP	100.0000%	0.0000%	69.1578%	16.1644%	0.0000%	14.6779%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Customer - Utah	CNU	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	90.3328%	7.8845%	1.7827%	0.0000%	0.0000%	0.0000%
Washington Business Tax	WBTAX	100.0000%	0.0000%	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Operating Revenue - Idaho	OPRV-ID	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%		
Operating Revenue - Wyoming	OPRV-WY	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%		
Excise Tax - superfund	EXCTAX	100.0000%	4.0346%	74.2477%	17.8133%	0.0000%	11.4233%	-1.2286%	-10.7255%	0.1301%	0.1881%	4.1149%	0.0021%
Interest	INT	100.0000%	2.6375%	30.0133%	8.2344%	0.0000%	10.7194%	40.6492%	5.7527%	1.7725%	0.2211%		0.0000%
CIAC	CIAC	100.0000%	2.0431%	41.8515%	3.9703%	0.0000%	6.5873%	34.2246%	10.1310%	1.1923%	0		
Idaho State Income Tax	IDSIT	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	0.0000%	0.0000%		0.0000%
Tax Depreciation	DO NOT USE	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%		
Bad Debt Expense	BADDEBT	100.0000%	3.0075%	40.6076%	13.3492%	0.0000%	4.7992%	34.9443%	2.3836%	0.9086%	0.0000%	0.0000%	0.0000%
DIT Expense	DONOTUSE	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
DIT Balance	DONOTUSE	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%

Accum Investment Tax Credit 1984	14	100.0000%	3.2870%	70.9760%	14.1800%	[illegible]	10.9460%						0.6110%
Accum Investment Tax Credit 1985	85	100.0000%	5.4200%	67.6900%	13.3600%	0.00[illegible]	11.6100%						1.9200%
Accum Investment Tax Credit 1986	ITC86	100.0000%	4.7890%	64.6080%	13.1260%	0.0000%	15.5000%						1.9770%
Accum Investment Tax Credit 1988	ITC88	100.0000%	4.2700%	61.2000%	14.9600%	0.0000%	16.7100%						2.8600%
Accum Investment Tax Credit 1989	ITC89	100.0000%	4.8806%	56.3558%	15.2688%	0.0000%	20.6776%						2.8172%
Accum Investment Tax Credit 1990	ITC90	100.0000%	1.5047%	15.9356%	3.9132%	0.0000%	3.8051%	46.9355%	13.9815%	13.5384%			0.3860%
Other Electric	OTHER	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	0.0000%
Non-Utility	NUTIL	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%
System Net Steam Plant-Total Co	SNPPS	100.0000%	1.8146%	28.6039%	8.6516%	0.0000%	12.3013%	40.0150%	6.4139%	1.8383%	0.3614%		
System Net Trans Plant-Total Co	SNPT	100.0000%	1.8167%	28.5380%	8.6328%	0.0000%	12.2873%	40.0855%	6.4462%	1.8307%	0.3628%		
System Net Production Plant	SNPP	100.0000%	1.8151%	28.5733%	8.6436%	0.0000%	12.2940%	40.0496%	6.4275%	1.8348%	0.3621%		
System Net Hydro Plant	SNPPH	100.0000%	1.8167%	28.5380%	8.6328%	0.0000%	12.2873%	40.0855%	6.4462%	1.8307%	0.3628%		
System Net Nuclear Plant	SNPPN	100.0000%	1.8167%	28.5380%	8.6328%	0.0000%	12.2873%	40.0855%	6.4462%	1.8307%	0.3628%		
System Net Other Production Plant	SNPPO	100.0000%	1.8179%	28.3250%	8.5798%	0.0000%	12.2330%	40.3357%	6.5347%	1.8063%	0.3675%		
System Net General Plant	SNPG	100.0000%	2.2605%	31.1768%	8.9047%	0.0000%	10.6227%	38.5163%	6.2847%	2.1053%	0.1290%		
System Net Intangible Plant	SNPI	100.0000%	2.4751%	29.8924%	8.2431%	0.0000%	10.7704%	40.7256%	5.9501%	1.7187%	0.2248%		
Trojan Plant	TROJP	100.0000%	1.8037%	28.3031%	8.6007%	0.0000%	12.4850%	40.0401%	6.5381%	1.8685%	0.3607%		
Trojan Decommissioning	TROJD	100.0000%	1.8015%	28.2617%	8.5950%	0.0000%	12.5199%	40.0321%	6.5543%	1.8751%	0.3603%		
Income Before Taxes	IBT	100.0001%	3.9924%	71.5864%	17.1256%	0.0000%	11.3667%	3.0945%	-9.4397%	0.3834%	0.1953%	1.7426%	-0.0470%
DIT Expense (Rolled-In)	DITEXP	100.0000%	3.2032%	37.5543%	9.9452%	0.0000%	13.5441%	26.9438%	5.2031%	1.3701%	0.3273%	-0.0060%	1.9149%
DIT Balance (Rolled-In)	DITBAL	100.0009%	2.2550%	25.2563%	6.2944%	0.0000%	8.5418%	48.4999%	6.8708%	2.4210%	0.2122%	0.0061%	-0.3566%
Tax Depreciation	TAXDEPR	100.0000%	2.9828%	31.6312%	8.4826%	0.0000%	11.1065%	38.5846%	5.3297%	1.6844%	0.1956%	0.0027%	0.0000%
DIT Expense (Modified Accord)	DONOTUSE	99.9964%	5.8323%	25.6504%	9.8006%	0.0000%	6.1209%	43.9571%	6.2923%	2.0935%	0.2529%	-0.0036%	0.0000%
DIT Balance (Modified Accord)	DONOTUSE	100.0004%	2.2550%	25.2563%	6.2944%	0.0000%	8.5418%	48.4999%	6.8708%	2.4210%	0.2122%	0.0061%	-0.3571%
Tax Depreciation (Modified Accord)	TAXDEPRMA	100.0000%	2.9828%	31.6312%	8.4826%	0.0000%	11.1065%	38.5846%	5.3297%	1.6844%	0.1956%	0.0027%	0.0000%
SCHMAT Depreciation Expense	SCHMDEXP	100.0000%	2.6533%	30.9099%	8.6197%	0.0000%	10.9683%	38.8854%	5.9256%	1.7908%	0.2268%	0.0000%	0.0000%
SCHMDT Amortization Expense	SCHMAEXP	93.6595%	2.3197%	29.1399%	7.6093%	0.0000%	9.9266%	37.5817%	5.2891%	1.6004%	0.1928%	0.0000%	0.0000%
System Generation Chelle Transaction	SGCT	100.0000%	1.8233%	28.6419%	8.6642%	0.0000%	12.3321%	40.2315%	6.4696%	1.8374%			

PACIFICORP

Jurisdictional Contributions to Merged System Monthly Peak and Energy Loads

2004 Peak: MW

Energy: MWH

PRELIMINARY

Month	Date	Hour	PPL-WA	PPL-OR	PPL-CA	PPL-WY	PPL-TOTAL	UPL-ID	UPL-WY	UPL-UT	UPL-TOTAL	MERGED TOTAL	UT FERC
Jan-04	5	1800	890.65	2,525.14	145.90	935.87	4,497.56	366.91	157.36	3,051.76	3,576.03	8,073.59	27.74
			454,852	1,366,898	78,376	636,865	2,536,991	283,133	108,017	1,889,190	2,280,339	4,817,330	16,139
Feb-04	11	0800	701.99	2,407.24	163.65	930.61	4,203.49	416.30	147.69	2,830.96	3,394.95	7,598.44	23.93
			375,424	1,218,112	70,821	603,582	2,267,939	257,192	99,037	1,718,916	2,075,145	4,343,084	14,565
Mar-04	3	0800	627.66	2,238.71	137.23	920.87	3,924.47	390.16	145.82	2,553.19	3,089.17	7,013.64	22.77
			344,420	1,178,547	68,112	615,658	2,206,737	258,796	101,435	1,652,170	2,012,401	4,219,139	14,813

FINAL

Month	Date	Hour	PPL-WA	PPL-OR	PPL-CA	PPL-WY	PPL-TOTAL	UPL-ID	UPL-WY	UPL-UT	UPL-TOTAL	MERGED TOTAL	UT FERC
Apr-03	3	0800	583.14	2,178.28	137.68	830.94	3,730.04	375.26	118.52	2,445.22	2,939.00	6,669.04	24.04
			307,566	1,134,694	72,075	564,690	2,079,026	246,604	80,963	1,549,502	1,877,069	3,956,095	13,835
May-03	29	1600	599.49	1,920.82	150.00	859.96	3,530.27	533.34	112.26	3,646.34	4,291.94	7,822.20	38.74
			326,127	1,094,739	71,860	554,973	2,047,699	319,725	82,345	1,723,653	2,125,723	4,173,422	15,364
Jun-03	17	1500	671.70	2,101.96	152.99	861.56	3,788.20	594.21	109.40	3,556.89	4,260.50	8,048.70	34.99
			362,437	1,133,676	84,566	550,739	2,131,417	420,471	77,939	1,786,027	2,284,436	4,415,854	16,162
Jul-03	22	1500	773.94	2,359.73	155.20	901.54	4,190.41	573.06	120.61	4,038.08	4,731.74	8,922.16	36.45
			407,481	1,261,905	91,771	616,214	2,377,370	452,907	81,812	2,162,289	2,697,008	5,074,378	19,884
Aug-03	13	1600	666.40	2,020.41	155.65	920.11	3,762.57	498.10	125.02	3,924.10	4,547.23	8,309.79	41.08
			389,806	1,200,767	83,327	607,872	2,281,772	365,517	85,658	2,058,106	2,509,281	4,791,053	19,309
Sep-03	4	1600	744.41	2,154.58	115.09	874.97	3,889.04	416.03	122.46	3,520.05	4,058.54	7,947.59	36.88
			365,278	1,106,069	67,037	563,827	2,102,211	271,008	81,470	1,671,456	2,023,934	4,126,145	15,208
Oct-03	31	0800	677.81	2,233.74	115.52	847.37	3,874.44	395.67	121.11	2,579.90	3,096.68	6,971.12	22.42
			361,434	1,120,860	63,368	587,997	2,133,659	274,703	84,946	1,638,260	1,997,909	4,131,568	15,536
Nov-03	24	1800	657.46	2,160.47	125.98	919.80	3,863.72	418.14	148.13	2,998.79	3,565.07	7,428.78	27.61
			393,441	1,237,461	67,982	614,323	2,313,208	261,257	100,228	1,729,552	2,091,036	4,404,244	15,091
Dec-03	29	1800	719.31	2,343.18	132.95	931.45	4,126.89	417.45	151.14	3,001.74	3,570.33	7,697.22	25.70
			437,755	1,328,680	79,365	647,056	2,492,855.09	277,024	105,218	1,857,447	2,239,688.49	4,732,543.57	16,573
			437,755	1,328,680	79,365	647,056	2,492,855	277,024	105,218	1,857,447	2,239,688.49	4,732,544	
PEAK TOTALS			8,313.94	26,644.25	1,687.84	10,735.05	47,381.09	5,394.64	1,579.52	38,147.02	45,121.18	92,502.26	362.36
ENERGY TOTALS			4,526,023	14,382,406	898,659	7,163,795	26,970,884	3,688,337	1,089,067	21,436,567	26,213,971	53,184,855	192,479

Energy

	PPL-WA	PPL-OR	PPL-CA	PPL-WY	PPL-TOTAL	UPL-ID	UPL-WY	UPL-UT	UPL-TOTAL	MERGED TOTAL	UT FERC
Jan-04	(11,037)	(6,481)	(635)	9,253	(8,900)	(1,414)	93	(50,382)	(51,703)	(60,603)	
Feb-04	(6,860)	(21,033)	(2,441)	(9,758)	(40,092)	(1,987)	181	(51,934)	(53,740)	(93,832)	
Mar-04	19,015	43,377	2,635	16,905	81,932	(1,729)	5,722	27,245	31,238	113,170	
Apr-03	(3,927)	(39,322)	3,773	7,705	(31,771)	(109)	1,059	(7,027)	(6,077)	(37,848)	
May-03	(18,054)	(28,118)	(6,607)	(6,455)	(59,234)	(1,360)	-	(36,597)	(37,957)	(97,191)	
Jun-03	(5,372)	(8,016)	3,088	976	(9,324)	(14)	55	(38,761)	(38,720)	(48,044)	
Jul-03	(20,280)	(50,723)	2,236	(6,858)	(75,625)	(593)	89	(54,088)	(54,592)	(130,217)	
Aug-03	(6,538)	(12,777)	709	(4,441)	(23,047)	(440)	224	(38,401)	(38,617)	(61,664)	
Sep-03	(6,829)	(16,622)	2,347	2,457	(18,647)	(11)	22	(21,322)	(21,311)	(39,958)	
Oct-03	(482)	(2,495)	551	(1,804)	(4,230)	-	-	53,204	53,204	48,974	
Nov-03	(24,752)	(40,846)	6,508	(18,928)	(78,018)	(1,910)	(2,896)	(22,429)	(27,235)	(105,253)	
Dec-03	1,136	37,844	2,444	14,482	55,906	2,802	3,025	18,583	24,410	80,316	
	(83,980)	(145,212)	14,608	3,534	(211,050)	(6,765)	7,574	(221,909)	(221,100)	(432,150)	

Demand CP

Month	Date	Hour	PPL-WA	PPL-OR	PPL-CA	PPL-WY	PPL-TOTAL	UPL-ID	UPL-WY	UPL-UT	UPL-TOTAL	MERGED TOTAL
Jan-04	5	1800	(110.34)	(0.92)	(0.15)	(35.30)	(146.72)	(15.22)	(0.59)	(36.54)	(52.36)	(199.08)
Feb-04	11	0800	(0.99)	(52.81)	0.40	(19.43)	(72.82)	(1.58)	(2.57)	(59.62)	(63.77)	(136.60)
Mar-04	3	0800	(20.74)	(126.73)	(6.33)	(21.30)	(175.09)	2.41	(0.93)	(25.41)	(23.93)	(199.02)
Apr-03	3	0800	0.82	(1.49)	0.00	-	(0.67)	-	-	-	-	(0.67)
May-03	29	1600	(67.42)	(140.86)	(9.49)	(33.63)	(251.40)	(71.91)	(8.73)	(563.51)	(644.15)	(895.55)
Jun-03	17	1500	(76.59)	(115.74)	(8.15)	2.02	(198.46)	(32.32)	(0.97)	(176.72)	(210.01)	(408.48)
Jul-03	22	1500	(77.61)	(127.84)	(8.84)	(11.01)	(225.29)	(38.89)	(1.77)	(286.63)	(327.29)	(552.58)
Aug-03	13	1600	(17.84)	37.74	4.42	(21.48)	2.84	(40.52)	(1.97)	(220.93)	(263.41)	(260.57)
Sep-03	4	1600	(116.38)	(98.42)	(6.64)	(13.14)	(234.57)	(36.43)	(3.55)	(228.95)	(268.92)	(503.50)
Oct-03	31	0800	(39.00)	(83.56)	(5.74)	(14.18)	(142.48)	(14.28)	0.93	(29.13)	(42.48)	(184.96)
Nov-03	24	1800	12.65	(13.52)	(0.98)	(4.40)	(6.25)	(2.66)	(1.57)	(37.55)	(41.79)	(48.03)
Dec-03	29	1800	(42.79)	(22.98)	(1.68)	2.76	(64.69)	2.60	0.28	23.11	25.99	(38.70)
			(556.22)	(747.12)	(43.18)	(169.09)	(1,515.60)	(248.79)	(21.44)	(1,641.89)	(1,912.13)	(3,427.73)

1 March 04
2 CP ALLOCATION FACTOR
3
4 75.00% Demand Percentage
5 25.00% Energy Percentage
6
7

8		PACIFIC	PACIFIC	PACIFIC	PACIFIC	PACIFIC	UTAH	UTAH	UTAH	UTAH
9	MONTH	CALIFORNIA	OREGON	WASHINGTON	MONTANA	WYOMING	UTAH	IDAHO	WYOMING	FERC
10	Jan-04	145.7	2,524.2	780.3	0.0	900.6	2,989.0	421.7	156.8	26.2
11	Feb-04	164.1	2,354.4	701.0	0.0	911.2	2,748.7	414.7	145.1	22.6
12	Mar-04	130.9	2,112.0	606.9	0.0	899.6	2,506.2	392.6	144.9	21.5
13	Apr-03	137.7	2,176.8	584.0	0.0	830.9	2,422.5	375.3	118.5	22.7
14	May-03	140.5	1,780.0	532.1	0.0	826.3	3,061.5	531.5	103.5	21.3
15	Jun-03	144.8	1,986.2	595.1	0.0	863.6	3,260.6	631.9	108.4	33.1
16	Jul-03	146.4	2,231.9	696.3	0.0	890.5	3,628.5	604.2	118.8	34.5
17	Aug-03	160.1	2,058.1	648.6	0.0	898.6	3,573.5	527.6	123.1	38.9
18	Sep-03	108.4	2,056.2	628.0	0.0	861.8	3,164.1	449.6	118.9	34.9
19	Oct-03	109.8	2,150.2	638.8	0.0	833.2	2,529.6	381.4	122.0	21.2
20	Nov-03	125.0	2,147.0	670.1	0.0	915.4	2,935.1	415.5	146.6	26.1
21	Dec-03	131.3	2,320.2	676.5	0.0	934.2	3,000.5	420.0	151.4	24.3
22	Load Curtailment	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
23	Total	1,644.7	25,897.1	7,757.7	0.0	10,566.0	35,819.7	5,566.1	1,558.1	327.5
24										
25	Juris % by Division	3.5858%	56.4632%	16.9141%	0.0000%	23.0369%	82.7793%	12.8632%	3.6007%	0.7568%
26										
27	Total Hydro Adjustment	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
28										
29	Off-System Sales	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
30	Subtotal	1,644.7	25,897.1	7,757.7	0.0	10,566.0	35,819.7	5,566.1	1,558.1	327.5
31	System Capacity Factor	1.8451%	29.0532%	8.7032%	0.0000%	11.8536%	40.1851%	6.2444%	1.7480%	0.3674%
32										
33										
34										

35 ENERGY ALLOCATION NOTE

36		PACIFIC	PACIFIC	PACIFIC	PACIFIC	PACIFIC	UTAH	UTAH	UTAH	UTAH
37	MONTH	CALIFORNIA	OREGON	WASHINGTON	MONTANA	WYOMING	UTAH	IDAHO	WYOMING	FERC
38										
39	Jan-04	77,741	1,360,417	443,815	0	646,118	1,823,370	283,471	108,110	15,438
40	Feb-04	68,380	1,197,079	368,564	0	593,824	1,653,050	255,991	99,218	13,932
41	Mar-04	70,747	1,221,924	363,435	0	632,563	1,665,246	257,535	107,157	14,169
42	Apr-03	75,848	1,095,372	303,639	0	572,395	1,529,241	246,548	82,022	13,234
43	May-03	65,253	1,066,621	308,073	0	548,518	1,672,360	319,895	82,345	14,696
44	Jun-03	87,654	1,125,660	357,065	0	551,715	1,721,259	423,959	77,994	15,459
45	Jul-03	94,007	1,211,182	387,201	0	609,356	2,077,386	464,721	81,901	19,020
46	Aug-03	84,036	1,187,990	383,268	0	603,431	1,990,328	372,455	85,882	18,470
47	Sep-03	69,384	1,089,447	358,449	0	566,284	1,624,062	275,295	81,492	14,548
48	Oct-03	63,919	1,118,365	360,952	0	586,193	1,676,603	277,789	84,946	14,861
49	Nov-03	74,490	1,196,615	368,689	0	595,395	1,692,687	260,031	97,332	14,436
50	Dec-03	81,809	1,366,524	438,891	0	661,538	1,860,177	281,567	108,243	15,853
51	Load Curtailment	0	0	0	0	0	0	0	0	0
52	Total	913,267	14,237,194	4,442,043	0	7,167,329	20,985,768	3,719,256	1,096,641	184,115

1 **March 04**

2 **THIS SECTION OF THE FACTOR INPUT DEALS WITH THE DEMAND FACTOR**

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7 **Jurisdictional Contribution to Firm System Retail Coincidental Peaks.**

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10		Pac	Pac	Pac	Pac	Pac	Utah	Utah	Utah	Utah	MT Border	Pacific	Utah	Utah Juris	FERC Juris
11	MONTH	CAL	ORE	WASH	MON	WYO	UTAH	IDAHO	WYO	FERC	Loads	Division	Division	Input	Input
12															
13	Jan-04	145.9	2,525.1	890.7		935.9	3,025.5	437.0	157.4	26.2	0.0	4,497.6	3,646.1	3,051.8	26.2
14	Feb-04	163.7	2,407.2	702.0		930.6	2,808.3	416.3	147.7	22.6	0.0	4,203.5	3,395.0	2,831.0	22.6
15	Mar-04	137.2	2,238.7	627.7		920.9	2,531.7	390.2	145.8	21.5	0.0	3,924.5	3,089.2	2,553.2	21.5
16	Apr-03	137.7	2,178.3	583.1		830.9	2,422.5	375.3	118.5	22.7	0.0	3,730.0	2,939.0	2,445.2	22.7
17	May-03	150.0	1,920.8	599.5		860.0	3,625.0	603.4	112.3	21.3	0.0	3,530.3	4,362.0	3,646.3	21.3
18	Jun-03	153.0	2,102.0	671.7		861.6	3,437.3	664.3	109.4	33.1	0.0	3,788.2	4,244.1	3,470.4	33.1
19	Jul-03	155.2	2,359.7	773.9		901.5	3,915.1	643.1	120.6	34.5	0.0	4,190.4	4,713.3	3,949.6	34.5
20	Aug-03	155.7	2,020.4	666.4		920.1	3,794.4	568.1	125.0	38.9	0.0	3,762.6	4,526.4	3,833.3	38.9
21	Sep-03	115.1	2,154.6	744.4		875.0	3,393.1	486.1	122.5	34.9	0.0	3,889.0	4,036.5	3,428.0	34.9
22	Oct-03	115.5	2,233.7	677.8		847.4	2,558.7	395.7	121.1	21.2	0.0	3,874.4	3,096.7	2,579.9	21.2
23	Nov-03	126.0	2,160.5	657.5		919.8	2,972.7	418.1	148.1	26.1	0.0	3,863.7	3,565.1	2,998.8	26.1
24	Dec-03	132.9	2,343.2	719.3		931.5	2,977.4	417.4	151.1	24.3	0.0	4,126.9	3,570.3	3,001.7	24.3
25	**Total Coin. Peak**	1,687.8	26,644.3	8,313.9	0.0	10,735.0	37,461.6	5,814.9	1,579.5	327.5	0.0	47,381.1	45,183.5	37,789.1	327.5
26															
27	**Load Curtailment**	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0		0.0	0.0	0.0	0.0

28

29 **Coincidental System Peaks Temperature Adjustment**

30		Pac	Pac	Pac	Pac	Pac	Utah	Utah	Utah	Utah		Pacific	Utah	Utah Juris	FERC Juris
31	MONTH	CAL	ORE	WASH	MON	WYO	UTAH	IDA	WYO	FERC	INDEGO	Division	Division	Input	Input
32															
33	Jan-04	0	-1	-110	0	-35	-37	-15	-1	0.0		-146.7187559	-52.36	-37	0
34	Feb-04	0	-53	-1	0	-19	-60	-2	-3	0.0		-72.8242303	-63.77	-60	0
35	Mar-04	-6	-127	-21	0	-21	-25	2	-1	0.0		-175.0927272	-23.93	-25	0
36	Apr-03	0	-1	1	0	0	0	0	0	0.0		-0.665	0.00	0	0
37	May-03	-9	-141	-67	0	-34	-564	-72	-9	0.0		-251.3996935	-644.15	-564	0
38	Jun-03	-8	-116	-77	0	2	-177	-32	-1	0.0		-198.4645579	-210.01	-177	0
39	Jul-03	-9	-128	-78	0	-11	-287	-39	-2	0.0		-225.2931879	-327.29	-287	0
40	Aug-03	4	38	-18	0	-21	-221	-41	-2	0.0		2.84272847	-263.41	-221	0
41	Sep-03	-7	-98	-116	0	-13	-229	-36	-4	0.0		-234.5732633	-268.92	-229	0
42	Oct-03	-6	-84	-39	0	-14	-29	-14	1	0.0		-142.4809749	-42.48	-29	0
43	Nov-03	-1	-14	13	0	-4	-38	-3	-2	0.0		-6.24903407	-41.79	-38	0
44	Dec-03	-2	-23	-43	0	3	23	3	0	0.0		-64.68539943	25.99	23	0
45	**Total Adj.**	-43.2	-747.1	-556.2	0.0	-169.1	-1,641.9	-248.8	-21.4	0.0		-1515.604096	-1912.12535	-1641.89075	0
46	**Net Coin. Peak**	1,644.7	25,897.1	7,757.7	0.0	10,566.0	35,819.7	5,566.1	1,558.1	327.5					

47 Input Range for Expected Owned

48 Hydro Peak at time of system peak

49

Input Range for Firm Off-system sales for resale peak at system peak

Hydro Data Input

Firm Off-system Data

1 March 04

2 THIS SECTION OF THE FACTOR INPUT DEALS WITH THE ENERGY FACTORS

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8 Jurisdictional Contribution to Firm System Retail Peak,(Input level).

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10															
														Utah	FERC
11	MONTH	Pac CAL	Pac ORE	Pac WASH	Pac MON	Pac WYO	Utah UTAH	Utah IDA	Utah WYO	Utah FERC	MT Border Loads	Pacific Division	Utah Division	Juris Input	Juris Input
12															
13	Jan-04	78,376	1,366,898	454,852	0	636,865	1,873,752	284,885	108,017	15,438	0	2,536,991	2,282,091	1,889,190	15,438
14	Feb-04	70,821	1,218,112	375,424	0	603,582	1,704,984	257,978	99,037	13,932	0	2,267,939	2,075,932	1,718,916	13,932
15	Mar-04	68,112	1,178,547	344,420	0	615,658	1,638,001	259,264	101,435	14,169	0	2,206,737	2,012,869	1,652,170	14,169
16	Apr-03	72,075	1,134,694	307,566	0	564,690	1,536,268	246,657	80,963	13,234	0	2,079,026	1,877,122	1,549,502	13,234
17	May-03	71,860	1,094,739	326,127	0	554,973	1,708,957	321,255	82,345	14,696	0	2,047,699	2,127,253	1,723,653	14,696
18	Jun-03	84,566	1,133,676	362,437	0	550,739	1,760,020	423,973	77,939	15,459	0	2,131,417	2,277,390	1,775,479	15,459
19	Jul-03	91,771	1,261,905	407,481	0	616,214	2,131,474	465,314	81,812	19,020	0	2,377,370	2,697,620	2,150,494	19,020
20	Aug-03	83,327	1,200,767	389,806	0	607,872	2,028,729	372,895	85,658	18,470	0	2,281,772	2,505,751	2,047,198	18,470
21	Sep-03	67,037	1,106,069	365,278	0	563,827	1,645,384	275,306	81,470	14,548	0	2,102,211	2,016,707	1,659,931	14,548
22	Oct-03	63,368	1,120,860	361,434	0	587,997	1,623,399	277,789	84,946	14,861	0	2,133,659	2,000,995	1,638,260	14,861
23	Nov-03	67,982	1,237,461	393,441	0	614,323	1,715,116	261,941	100,228	14,436	0	2,313,208	2,091,721	1,729,552	14,436
24	Dec-03	79,365	1,328,680	437,755	0	647,056	1,841,594	278,765	105,218	15,853	0	2,492,855	2,241,430	1,857,447	15,853
25	Total Input	898,659	14,382,406	4,526,023	0	7,163,795	21,207,677	3,726,021	1,089,067	184,115	0	26,970,884	26,206,880	21,391,792	184,115
26															
27	Load Curtailment	0	0	0	0	0	0	0	0	0		0	0	0	0
28															

29 Temperature Adjustment

30															
														Utah	FERC
31	MONTH	Pac CAL	Pac ORE	Pac WASH	Pac MON	Pac WYO	Utah UTAH	Utah IDA	Utah WYO	Utah FERC		Pacific Division	Utah Division	Juris Input	Juris Input
32															
33	Jan-04	-635	-6,481	-11,037	0	9,253	-50,382	-1,414	93	0		-8,900	-51,703	-50,382	0
34	Feb-04	-2,441	-21,033	-6,860	0	-9,758	-51,934	-1,987	181	0		-40,092	-53,740	-51,934	0
35	Mar-04	2,635	43,377	19,015	0	16,905	27,245	-1,729	5,722	0		81,932	31,238	27,245	0
36	Apr-03	3,773	-39,322	-3,927	0	7,705	-7,027	-109	1,059	0		-31,771	-6,077	-7,027	0
37	May-03	-6,607	-28,118	-18,054	0	-6,455	-36,597	-1,360	0	0		-59,234	-37,957	-36,597	0
38	Jun-03	3,088	-8,016	-5,372	0	976	-38,761	-14	55	0		-9,324	-38,720	-38,761	0
39	Jul-03	2,236	-50,723	-20,280	0	-6,858	-54,088	-593	89	0		-75,625	-54,592	-54,088	0
40	Aug-03	709	-12,777	-6,538	0	-4,441	-38,401	-440	224	0		-23,047	-38,617	-38,401	0
41	Sep-03	2,347	-16,622	-6,829	0	2,457	-21,322	-11	22	0		-18,647	-21,311	-21,322	0
42	Oct-03	551	-2,495	-482	0	-1,804	53,204	0	0	0		-4,230	53,204	53,204	0
43	Nov-03	6,508	-40,846	-24,752	0	-18,928	-22,429	-1,910	-2,896	0		-78,018	-27,235	-22,429	0
44	Dec-03	2,444	37,844	1,136	0	14,482	18,583	2,802	3,025	0		55,906	24,410	18,583	0
45	Total Adj.	14,608	-145,212	-83,980	0	3,534	-221,909	-6,765	7,574	0		-211,050	-221,100	-221,909	0
46	Net Energy	913,267	14,237,194	4,442,043	0	7,167,329	20,985,768	3,719,256	1,096,641	184,115		26,759,834	25,985,780	21,169,883	184,115

47 Input Range for Expected Owned

48 Hydro Peak at time of system peak

49

Input Range for Firm Off-system sales for resale peak at system peak

Hydro Data Input

Firm Off-system Data

BEGINNING / ENDING AVERAGE BALANCE
CALCULATION OF INTERNAL FACTORS

DESCRIPTION OF FACTOR		TOTAL	California	Oregon	Washington	Montana	Wyo-PP&L	Utah	Idaho-UP&L	Wyo-UP&L	FERC
STEAM:											
STEAM PRODUCTION PLANT											
	DGP	0	0	0	0	0	0	0	0	0	0
	DGU	0	0	0	0	0	0	0	0	0	0
	SG	3,927,482,013	71,350,208	1,120,823,189	339,050,655	0	482,583,394	1,574,351,314	253,171,858	71,902,240	14,249,156
	SSGCH	361,854,441	6,475,038	106,368,345	32,125,126	0	45,116,791	141,734,384	21,808,618	6,979,722	1,246,417
		4,289,336,454	77,825,246	1,227,191,533	371,175,781	0	527,700,185	1,716,085,697	274,980,476	78,881,962	15,495,573
LESS ACCUMULATED DEPRECIATION											
	DGP	(747,217,464)	(13,574,832)	(213,240,610)	(64,505,597)	0	(91,813,212)	(299,525,954)	(48,166,849)	(13,679,658)	(2,710,953)
	DGU	(844,617,017)	(15,344,080)	(241,036,454)	(72,913,880)	0	(103,781,035)	(338,569,064)	(54,445,382)	(15,462,797)	(3,064,325)
	SG	(303,515,203)	(5,513,933)	(86,617,043)	(26,201,782)	0	(37,293,970)	(121,665,626)	(19,565,082)	(5,556,594)	(1,101,173)
	DGU	0	0	0	0	0	0	0	0	0	0
	SSGCH	(192,619,802)	(3,446,746)	(56,621,246)	(17,100,620)	0	(24,016,252)	(75,447,047)	(11,609,010)	(3,715,396)	(663,484)
		(2,087,969,485)	(37,879,391)	(597,515,353)	(180,721,879)	0	(256,904,469)	(835,207,691)	(133,786,323)	(38,414,445)	(7,539,934)
TOTAL NET STEAM PLANT		2,201,366,969	39,945,854	629,676,180	190,453,902	0	270,795,716	880,878,007	141,194,153	40,467,517	7,955,639
SNPPS											
SYSTEM NET PLANT PRODUCTION STEAM		100.0000%	1.8146%	28.6039%	8.6516%	0.0000%	12.3013%	40.0150%	6.4139%	1.8383%	0.3614%

NUCLEAR:		TOTAL	California	Oregon	Washington	Montana	Wyo-PP&L	Utah	Idaho-UP&L	Wyo-UP&L	FERC
NUCLEAR PRODUCTION PLANT - PACIFIC											
	DGP	0	0	0	0	0	0	0	0	0	0
	DGU	0	0	0	0	0	0	0	0	0	0
	SG	0	0	0	0	0	0	0	0	0	0
		0	0	0	0	0	0	0	0	0	0
LESS ACCUMULATED DEPRECIATION											
	DGP	0	0	0	0	0	0	0	0	0	0
	DGU	0	0	0	0	0	0	0	0	0	0
	SG	0	0	0	0	0	0	0	0	0	0
		0	0	0	0	0	0	0	0	0	0
TOTAL NUCLEAR PLANT		0	0	0	0	0	0	0	0	0	0
SNPPN											
SYSTEM NET PLANT PRODUCTION NUCLEAR		0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%

HYDRO:		TOTAL	California	Oregon	Washington	Montana	Wyo-PP&L	Utah	Idaho-UP&L	Wyo-UP&L	FERC
HYDRO PRODUCTION PLANT											
	DGP	0	0	0	0	0	0	0	0	0	0
	DGU	0	0	0	0	0	0	0	0	0	0
	SG	493,116,391	8,958,401	140,725,351	42,569,625	0	60,590,928	197,668,235	31,787,082	9,027,711	1,789,058
		493,116,391	8,958,401	140,725,351	42,569,625	0	60,590,928	197,668,235	31,787,082	9,027,711	1,789,058
LESS ACCUMULATED DEPRECIATION (incl hydro amortization)											
	DGP	(146,888,046)	(2,668,502)	(41,918,850)	(12,680,513)	0	(18,048,646)	(58,880,827)	(9,468,642)	(2,689,148)	(532,919)
	DGU	(27,849,266)	(505,935)	(7,947,612)	(2,404,164)	0	(3,421,936)	(11,163,521)	(1,795,209)	(509,849)	(101,039)
	SG	(40,677,748)	(738,989)	(11,608,599)	(3,511,618)	0	(4,998,217)	(16,305,884)	(2,622,154)	(744,706)	(147,581)
		(215,415,059)	(3,913,426)	(61,475,060)	(18,596,296)	0	(26,468,799)	(86,350,231)	(13,886,004)	(3,943,704)	(781,540)
TOTAL NET HYDRO PRODUCTION PLANT		277,701,332	5,044,975	79,250,291	23,973,329	0	34,122,130	111,318,004	17,901,078	5,084,007	1,007,518
SNPPH											
SYSTEM NET PLANT PRODUCTION HYDRO		100.0000%	1.8167%	28.5360%	8.6328%	0.0000%	12.2873%	40.0855%	6.4462%	1.8307%	0.3628%

OTHER:		TOTAL	California	Oregon	Washington	Montana	Wyo-PP&L	Utah	Idaho-UP&L	Wyo-UP&L	FERC
OTHER PRODUCTION PLANT (EXCLUDES EXPERIMENTAL)											
	DGP	0	0	0	0	0	0	0	0	0	0
	DGU	0	0	0	0	0	0	0	0	0	0
	SG	199,762,290	3,629,063	57,008,080	17,245,027	0	24,545,488	80,075,739	12,877,001	3,657,141	724,750
	SSGCT	74,251,852	1,351,912	20,673,987	6,281,684	0	8,992,008	30,370,202	5,000,956	1,300,254	280,849
		274,014,142	4,980,975	77,682,066	23,526,711	0	33,537,497	110,445,941	17,877,957	4,957,395	1,005,599

LESS ACCUMULATED DEPRECIATION											
	DGP	0	0	0	0	0	0	0	0	0	0
	DGU	(2,412,973)	(43,836)	(668,613)	(206,306)	0	(296,490)	(967,252)	(155,544)	(44,175)	(8,754)
	SG	(36,829,768)	(689,083)	(10,510,464)	(3,179,431)	0	(4,525,402)	(14,763,402)	(2,374,107)	(674,260)	(133,621)
	SSGCT	(3,298,208)	(60,051)	(918,322)	(279,027)	0	(399,418)	(1,349,020)	(222,138)	(57,756)	(12,475)
		(42,540,949)	(772,970)	(12,117,399)	(3,666,765)	0	(5,221,310)	(17,079,674)	(2,751,789)	(776,191)	(154,850)
TOTAL NET OTHER PRODUCTION PLANT		231,473,193	4,208,005	65,564,667	19,859,947	0	28,316,187	93,366,267	15,126,168	4,181,204	850,749
SNPPO											
SYSTEM NET PLANT PRODUCTION OTHER		100.0000%	1.8179%	28.3250%	8.5798%	0.0000%	12.2330%	40.3357%	6.5347%	1.8063%	0.3675%

PRODUCTION:		TOTAL	California	Oregon	Washington	Montana	Wyo-PP&L	Utah	Idaho-UP&L	Wyo-UP&L	FERC
TOTAL PRODUCTION PLANT											
	DGP	0	0	0	0	0	0	0	0	0	0
	DGU	0	0	0	0	0	0	0	0	0	0
	SG	4,620,360,694	83,937,672	1,318,556,619	398,865,307	0	567,719,811	1,852,095,287	297,835,941	84,587,092	16,762,964
	SSGCH	361,854,441	6,475,038	106,366,345	32,125,126	0	45,116,791	141,734,384	21,808,618	6,979,722	1,246,417
	SSGCT	74,251,852	1,351,912	20,673,987	6,281,684	0	8,992,008	30,370,202	5,000,956	1,300,254	280,849
		5,056,466,988	91,764,621	1,445,598,951	437,272,117	0	621,828,610	2,024,199,873	324,645,515	92,867,068	18,290,231
LESS ACCUMULATED DEPRECIATION											
	DGP	0	0	0	0	0	0	0	0	0	0
	DGU	0	0	0	0	0	0	0	0	0	0
	SG-P	(2,150,007,483)	(39,058,990)	(613,568,244)	(185,605,292)	0	(264,178,908)	(861,841,529)	(138,592,968)	(39,361,187)	(7,800,365)
	SSGCH	(192,619,802)	(3,446,746)	(56,621,246)	(17,100,620)	0	(24,016,252)	(75,447,047)	(11,609,010)	(3,715,396)	(663,484)
	SSGCT	(3,298,208)	(60,051)	(918,322)	(279,027)	0	(399,418)	(1,349,020)	(222,138)	(57,756)	(12,475)
		(2,345,925,492)	(42,565,787)	(671,107,812)	(202,984,939)	0	(288,594,577)	(938,637,596)	(150,424,116)	(43,134,340)	(8,476,324)
TOTAL NET PRODUCTION PLANT		2,710,541,494	49,198,834	774,491,138	234,287,177	0	333,234,033	1,085,562,277	174,221,399	49,732,728	9,813,907
SNPP											
SYSTEM NET PRODUCTION PLANT		100.0000%	1.8151%	28.5733%	8.6436%	0.0000%	12.2940%	40.0496%	6.4275%	1.8348%	0.3621%

TRANSMISSION:		TOTAL	California	Oregon	Washington	Montana	Wyo-PP&L	Utah	Idaho-UP&L	Wyo-UP&L	FERC
TRANSMISSION PLANT - PACIFIC											
	DGP	0	0	0	0	0	0	0	0	0	0
	DGU	0	0	0	0	0	0	0	0	0	0
	SG	2,383,323,883	43,297,628	680,151,982	205,746,970	0	292,847,306	955,367,605	153,632,922	43,632,619	8,646,852
		2,383,323,883	43,297,628	680,151,982	205,746,970	0	292,847,306	955,367,605	153,632,922	43,632,619	8,646,852
LESS ACCUMULATED DEPRECIATION											
	DGP	(341,106,330)	(6,196,848)	(97,344,783)	(29,446,939)	0	(41,912,923)	(136,734,222)	(21,988,267)	(6,244,792)	(1,237,556)
	DGU	(330,090,789)	(5,996,729)	(94,201,172)	(28,495,992)	0	(40,559,405)	(132,318,586)	(21,278,187)	(6,043,126)	(1,197,591)
	SG	(208,823,642)	(3,793,680)	(59,594,004)	(18,027,274)	0	(25,658,888)	(83,708,028)	(13,461,111)	(3,823,032)	(757,626)
		(880,020,761)	(15,987,257)	(251,139,960)	(75,970,205)	0	(108,131,216)	(352,760,837)	(56,727,565)	(16,110,949)	(3,192,772)
TOTAL NET TRANSMISSION PLANT		1,503,303,122	27,310,371	429,012,022	129,776,764	0	184,716,091	602,606,769	96,905,357	27,521,669	5,454,080
SNPT											
SYSTEM NET PLANT TRANSMISSION		100.0000%	1.8167%	28.5380%	8.6328%	0.0000%	12.2873%	40.0855%	6.4462%	1.8307%	0.3628%

DISTRIBUTION:		TOTAL	California	Oregon	Washington	Montana	Wyo-PP&L	Utah	Idaho-UP&L	Wyo-UP&L	FERC
DISTRIBUTION PLANT - PACIFIC											
	S	2,154,535,914	172,257,902	1,330,645,787	310,182,839	0	341,449,366	0	0	0	0
LESS ACCUMULATED DEPRECIATION											
	S	(846,827,479)	(67,791,436)	(515,909,563)	(123,491,625)	0	(139,634,855)	0	0	0	0
		1,307,708,434	104,466,466	814,736,224	186,691,214	0	201,814,531	0	0	0	0
DNPDP											
DIVISION NET PLANT DISTRIBUTION PACIFIC		100.0000%	7.9885%	62.3026%	14.2762%	0.0000%	15.4327%	0.0000%	0.0000%	0.0000%	0.0000%
DISTRIBUTION PLANT - UTAH											
	S	1,858,016,747	0	0	0	0	0	1,595,578,601	199,141,815	63,296,330	0
LESS ACCUMULATED DEPRECIATION											
	S	(644,099,651)	0	0	0	0	0	(533,540,321)	(87,429,502)	(23,129,828)	0
		1,213,917,096	0	0	0	0	0	1,062,038,280	111,712,313	40,166,502	0
DNPDU											
DIVISION NET PLANT DISTRIBUTION UTAH		100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	87.4885%	9.2026%	3.3088%	0.0000%
TOTAL NET DISTRIBUTION PLANT		2,521,625,530	104,466,466	814,736,224	186,691,214	0	201,814,531	1,062,038,280	111,712,313	40,166,502	0
DNPD											
DIVISION NET PLANT DISTRIBUTION		100.0000%	4.1428%	32.3100%	7.4036%	0.0000%	8.0034%	42.1172%	4.4302%	1.5929%	0.0000%

GENERAL:	TOTAL	California	Oregon	Washington	Montana	Wyo-PP&L	Utah	Idaho-UP&L	Wyo-UP&L	FERC

GENERAL PLANT											
	S	415,633,149	10,326,843	131,678,344	38,014,726	0	46,760,935	149,839,981	27,993,744	11,018,596	0
	DGP	0	0	0	0	0	0	0	0	0	0
	DGU	0	0	0	0	0	0	0	0	0	0
	SE	1,105,418	19,140	298,376	93,094	0	150,210	439,810	77,946	22,983	3,859
	SG	128,088,080	2,326,964	36,553,723	11,057,555	0	15,738,628	51,344,764	8,256,765	2,344,968	464,712
	SO	281,110,627	7,427,832	84,847,327	23,462,405	0	30,955,847	112,010,559	16,756,458	5,006,489	643,712
	CN	24,113,538	665,068	7,940,491	1,855,944	0	1,685,272	10,809,911	943,525	213,328	0
	DEU	0	0	0	0	0	0	0	0	0	0
	SSGCT	31,326	570	8,722	2,650	0	3,794	12,813	2,110	549	118
	SSGCH	4,874,715	87,226	1,432,939	432,773	0	607,790	1,909,372	293,794	94,027	16,791
		854,956,852	20,853,645	262,759,921	74,919,147	0	95,902,476	326,367,189	54,324,343	18,700,940	1,129,192
LESS ACCUMULATED DEPRECIATION											
	S	(146,729,663)	(4,687,647)	(44,233,820)	(12,629,293)	0	(19,637,286)	(50,971,210)	(10,225,137)	(4,345,270)	0
	DGP	(8,032,469)	(145,925)	(2,292,303)	(693,425)	0	(986,977)	(3,219,856)	(517,766)	(147,054)	(29,142)
	DGU	(15,536,102)	(282,243)	(4,433,686)	(1,341,197)	0	(1,908,975)	(6,227,726)	(1,001,482)	(284,427)	(56,366)
	SE	(648,183)	(11,223)	(174,959)	(54,588)	0	(88,078)	(257,891)	(45,705)	(13,476)	(2,263)
	SG	(28,990,764)	(526,673)	(8,273,372)	(2,502,707)	0	(3,562,196)	(11,621,097)	(1,868,792)	(530,747)	(105,180)
	SO	(95,921,990)	(2,534,562)	(28,952,034)	(8,005,960)	0	(10,562,911)	(38,220,809)	(5,717,723)	(1,708,339)	(219,651)
	CN	(7,739,763)	(213,468)	(2,548,673)	(595,705)	0	(540,925)	(3,469,675)	(302,845)	(68,472)	0
	DGU	0	0	0	0	0	0	0	0	0	0
	DEU	0	0	0	0	0	0	0	0	0	0
	SSGCT	(2,083)	(38)	(574)	(175)	0	(250)	(844)	(139)	(36)	(8)
	SSGCH	(2,499,490)	(44,726)	(734,734)	(221,903)	0	(311,642)	(979,023)	(150,642)	(48,212)	(8,610)
		(308,100,487)	(8,446,504)	(91,844,154)	(26,044,952)	0	(37,599,240)	(114,968,132)	(19,830,251)	(7,146,034)	(421,219)
TOTAL NET GENERAL PLANT		548,856,365	12,407,141	171,115,767	48,874,195	0	58,303,235	211,399,057	34,494,091	11,554,905	707,972
SNPG											
SYSTEM NET GENERAL PLANT		100.0000%	2.2605%	31.1768%	8.9047%	0.0000%	10.6227%	38.5163%	6.2847%	2.1053%	0.1290%

MINING :		TOTAL	California	Oregon	Washington	Montana	Wyo-PP&L	Utah	Idaho-UP&L	Wyo-UP&L	FERC
GENERAL MINING PLANT - PACIFIC											
	SE	250,414,735	4,336,822	67,592,411	21,069,016	0	34,027,565	99,631,897	17,657,517	5,206,404	874,104
LESS ACCUMULATED DEPRECIATION											
	SE	(158,678,527)	(2,747,449)	(42,830,803)	(13,363,327)	0	(21,562,005)	(63,133,036)	(11,188,914)	(3,299,105)	(553,887)
		91,736,209	1,588,372	24,761,608	7,725,689	0	12,465,560	36,498,860	6,468,604	1,907,299	320,217
SNPM											
SYSTEM NET PLANT MINING UTAH		100.0000%	1.7315%	26.9922%	8.4216%	0.0000%	13.5885%	39.7868%	7.0513%	2.0791%	0.3491%

INTANGIBLE :		TOTAL	California	Oregon	Washington	Montana	Wyo-PP&L	Utah	Idaho-UP&L	Wyo-UP&L	FERC
INTANGIBLE PLANT - PACIFIC											
	S	31,967,438	706,768	11,893,627	1,958,713	0	3,130,277	10,337,962	2,608,970	1,331,122	0
	DGP	0	0	0	0	0	0	0	0	0	0
	DGU	0	0	0	0	0	0	0	0	0	0
	SE	953,322	16,506	257,322	80,285	0	129,542	379,296	67,222	19,821	3,328
	CN	95,832,611	2,643,128	31,557,291	7,375,937	0	6,697,650	42,961,013	3,749,778	847,813	0
	SG	79,867,765	1,450,950	22,792,630	6,894,804	0	9,813,630	32,015,403	5,148,406	1,462,176	289,765
	SO	336,679,515	8,896,137	101,619,626	28,100,364	0	37,075,082	134,152,383	20,068,811	5,996,153	770,958
	DEU	0	0	0	0	0	0	0	0	0	0
		545,300,651	13,713,490	168,120,496	44,410,103	0	56,846,182	219,846,057	31,643,187	9,657,084	1,064,051
LESS ACCUMULATED AMORTIZATION											
	S	(28,910,307)	(601,323)	(11,758,186)	(1,906,397)	0	(2,700,418)	(8,830,615)	(1,980,362)	(1,133,007)	0
	DGP	(2,138,634)	(38,852)	(610,323)	(184,623)	0	(262,781)	(857,283)	(137,860)	(39,153)	(7,759)
	DGU	(306,877)	(5,575)	(87,576)	(26,492)	0	(37,707)	(123,013)	(19,782)	(5,618)	(1,113)
	SE	(499,565)	(8,650)	(134,843)	(42,072)	0	(67,883)	(198,761)	(35,226)	(10,387)	(1,744)
	CN	(57,852,149)	(1,595,601)	(19,050,479)	(4,452,700)	0	(4,043,232)	(25,934,867)	(2,263,663)	(511,807)	0
	SG	(15,990,676)	(290,501)	(4,563,413)	(1,380,439)	0	(1,964,830)	(6,409,945)	(1,030,785)	(292,749)	(58,015)
	SO	(174,891,743)	(4,621,193)	(52,787,392)	(14,597,032)	0	(19,259,044)	(69,686,878)	(10,424,957)	(3,114,765)	(400,482)
	DGU	0	0	0	0	0	0	0	0	0	0
	DEU	0	0	0	0	0	0	0	0	0	0
		(280,589,952)	(7,161,696)	(88,992,211)	(22,589,754)	0	(28,335,894)	(112,041,161)	(15,892,635)	(5,107,486)	(469,114)
TOTAL NET INTANGIBLE PLANT		264,710,700	6,551,794	79,128,285	21,820,349	0	28,510,288	107,804,896	15,750,552	4,549,598	594,937
SNPI											
SYSTEM NET INTANGIBLE PLANT		100.0000%	2.4751%	29.8924%	8.2431%	0.0000%	10.7704%	40.7256%	5.9501%	1.7187%	0.2248%

GROSS PLANT :	TOTAL	California	Oregon	Washington	Montana	Wyo-PP&L	Utah	Idaho-UP&L	Wyo-UP&L	FERC
PRODUCTION PLANT	5,056,466,986	91,764,621	1,445,598,951	437,272,117	0	621,828,610	2,024,199,873	324,645,515	92,867,068	18,290,231
TRANSMISSION PLANT	2,383,323,883	43,297,628	680,151,982	205,746,970	0	292,847,306	955,367,605	153,632,922	43,632,619	8,646,852

DISTRIBUTION PLANT	4,012,552,660	172,257,902	1,330,645,787	310,182,839	0	341,449,386	1,595,578,601	199,141,815	63,298,330	0
GENERAL PLANT	1,105,371,587	25,189,467	330,352,332	96,008,163	0	129,930,041	425,999,085	71,981,860	23,907,344	2,003,295
INTANGIBLE PLANT	545,300,851	13,713,490	168,120,496	44,410,103	0	56,846,182	219,846,057	31,643,187	9,657,084	1,084,051
TOTAL GROSS PLANT	13,103,015,768	346,223,108	3,954,869,548	1,093,620,192	0	1,442,901,525	5,220,991,223	781,045,298	233,360,445	30,004,429
GP-S										
GROSS PLANT-SYSTEM FACTOR (SGP)	100.0000%	2.6423%	30.1829%	8.3463%	0.0000%	11.0120%	39.8457%	5.9608%	1.7810%	0.2290%
(GP-S used so that Lotus can differentiate between SGP and SG-P)										
ACCUMULATED DEPRECIATION AND AMORTIZATION										
PRODUCTION PLANT	(2,345,925,492)	(42,565,787)	(671,107,812)	(202,984,939)	0	(288,594,577)	(938,637,598)	(150,424,116)	(43,134,340)	(8,476,324)
TRANSMISSION PLANT	(880,020,761)	(15,987,257)	(251,139,980)	(75,970,205)	0	(108,131,216)	(352,760,837)	(56,727,565)	(16,110,949)	(3,192,772)
DISTRIBUTION PLANT	(1,490,927,130)	(67,791,436)	(515,909,563)	(123,491,625)	0	(139,634,855)	(533,540,321)	(87,429,502)	(23,129,828)	0
GENERAL PLANT	(464,779,014)	(11,193,954)	(134,474,957)	(39,408,279)	0	(59,161,246)	(178,101,168)	(31,019,165)	(10,445,140)	(975,106)
INTANGIBLE PLANT	(280,589,952)	(7,161,896)	(88,992,211)	(22,589,754)	0	(28,335,894)	(112,041,161)	(15,892,635)	(5,107,486)	(469,114)
	(5,462,242,349)	(144,700,130)	(1,661,624,504)	(464,444,803)	0	(623,857,788)	(2,115,081,083)	(341,492,983)	(97,927,743)	(13,113,316)
NET PLANT	7,640,773,419	201,522,978	2,293,245,044	629,175,389	0	819,043,737	3,105,910,140	439,552,316	135,432,703	16,891,113
SNP										
SYSTEM NET PLANT FACTOR (SNP)	100.0000%	2.6375%	30.0133%	8.2344%	0.0000%	10.7194%	40.6492%	5.7527%	1.7725%	0.2211%
NON-UTILITY RELATED INTEREST PERCENTAGE	0.0000%									
INT										
INTEREST FACTOR SNP - NON-UTILITY	100.0000%	2.6375%	30.0133%	8.2344%	0.0000%	10.7194%	40.6492%	5.7527%	1.7725%	0.2211%
TOTAL GROSS PLANT (LESS SO FACTOR)	12,485,225,626	329,899,139	3,768,402,595	1,042,057,423	0	1,374,870,596	4,974,828,281	744,220,029	222,357,804	28,589,759
SO										
SYSTEM OVERHEAD FACTOR (SO)	100.0000%	2.6423%	30.1829%	8.3463%	0.0000%	11.0120%	39.8457%	5.9608%	1.7810%	0.2290%

TAXDEPR		TOTAL	California	Oregon	Washington	Montana	Wyo-PP&L	Utah	Idaho-UP&L	Wyo-UP&L	FERC	OTHER	NON-UTILITY
Pacific Division													
Production	S	0	0	0	0	0	0	0	0	0	0	0	0
Transmission	S	0	0	0	0	0	0	0	0	0	0	0	0
Distribution	S	0	0	0	0	0	0	0	0	0	0	0	0
General	S	0	0	0	0	0	0	0	0	0	0	0	0
Mining Plant	S	0	0	0	0	0	0	0	0	0	0	0	0
Non-Utility	NUTIL	0	0	0	0	0	0	0	0	0	0	0	0
Total Pacific Division		0	0	0	0	0	0	0	0	0	0	0	0
Utah Division													
Production	S	0	0	0	0	0	0	0	0	0	0	0	0
Transmission	S	0	0	0	0	0	0	0	0	0	0	0	0
Distribution	S	0	0	0	0	0	0	0	0	0	0	0	0
General	S	0	0	0	0	0	0	0	0	0	0	0	0
Mining Plant	S	0	0	0	0	0	0	0	0	0	0	0	0
Non-Utility	NUTIL	0	0	0	0	0	0	0	0	0	0	0	0
Total Utah Division		0	0	0	0	0	0	0	0	0	0	0	0
PC (Post Merger)													
Production	S	0	0	0	0	0	0	0	0	0	0	0	0
Hydro - P	S	0	0	0	0	0	0	0	0	0	0	0	0
Hydro - U	S	0	0	0	0	0	0	0	0	0	0	0	0
Transmission	S	0	0	0	0	0	0	0	0	0	0	0	0
Distribution	S	0	0	0	0	0	0	0	0	0	0	0	0
General	S	0	0	0	0	0	0	0	0	0	0	0	0
Mining Plant	S	0	0	0	0	0	0	0	0	0	0	0	0
Non-Utility	NUTIL	0	0	0	0	0	0	0	0	0	0	0	0
Total PC (Post Merger)		0	0	0	0	0	0	0	0	0	0	0	0
Total TAX DEPRECIATION (Per Acufile)		0	0	0	0	0	0	0	0	0	0	0	0
Acufile vrs Books True-up		593,604,385	0	0	0	0	0	0	0	0	0	0	0
Total Booked TAXDEPR		593,604,385	0	0	0	0	0	0	0	0	0	0	0
Percentage of Total (TAXDEPR)		100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%

TAXDEPRL		TOTAL	California	Oregon	Washington	Montana	Wyo-PP&L	Utah	Idaho-UP&L	Wyo-UP&L	FERC	OTHER	NON-UTILITY
Pacific Division													
Production	S	14,131,397	266,518	4,070,762	1,241,570	0	1,796,807	5,545,683	900,509	257,912	51,636	0	0
Transmission	S	4,243,375	80,030	1,222,368	372,819	0	539,545	1,665,257	270,405	77,446	15,505	0	0
Distribution	S	8,519,383	679,012	5,331,864	1,201,131	0	1,307,376	0	0	0	0	0	0
General	S	334,273	9,029	101,920	28,265	0	37,863	130,639	19,797	5,987	773	0	0
Mining Plant	S	0	0	0	0	0	0	0	0	0	0	0	0
Non-Utility	NUTIL	0	0	0	0	0	0	0	0	0	0	0	0
Total Pacific Division		27,228,428	1,034,589	10,726,914	2,843,785	0	3,681,591	7,341,579	1,190,711	341,345	67,914	0	0
Utah Division													
Production	S	2,224,121	41,947	640,691	195,409	0	282,797	872,828	141,730	40,592	8,127	0	0
Transmission	S	1,923,746	36,282	554,164	169,018	0	244,604	754,950	122,589	35,110	7,029	0	0
Distribution	S	4,158,444	0	0	0	0	0	3,626,458	367,588	144,398	0	0	0
General	S	706,933	19,095	215,543	59,775	0	80,074	276,280	41,868	12,663	1,635	0	0
Mining Plant	S	0	0	0	0	0	0	0	0	0	0	0	0
Non-Utility	NUTIL	0	0	0	0	0	0	0	0	0	0	0	0
Total Utah Division		9,013,244	97,324	1,410,398	424,202	0	607,475	5,530,516	693,775	232,763	16,791	0	0
PC (Post Merger)													
Production	S	133,700,623	2,521,594	38,514,470	11,746,803	0	17,000,034	52,469,071	8,519,939	2,440,170	488,542	0	0
Hydro - P	S	9,339,043	176,134	2,690,251	820,519	0	1,187,459	3,664,987	595,121	170,447	34,125	0	0
Hydro - U	S	2,574,037	48,548	741,490	226,152	0	327,289	1,010,147	164,028	46,979	9,406	0	0
Transmission	S	72,334,138	1,364,222	20,836,933	6,355,205	0	9,197,286	28,386,592	4,609,421	1,320,170	264,309	0	0
Distribution	S	186,102,125	7,896,499	62,006,251	13,968,453	0	15,203,985	75,893,750	8,111,261	3,021,926	0	0	0
General	S	52,468,111	1,417,216	15,997,474	4,436,494	0	5,943,063	20,505,272	3,107,424	939,809	121,359	0	0
Mining Plant	S	5,858,549	107,898	1,587,702	498,896	0	817,455	2,294,712	402,775	119,632	19,679	0	0
Non-Utility	NUTIL	16,212	0	0	0	0	0	0	0	0	0	16,212	0
Total PC (Post Merger)		462,392,838	13,531,909	142,384,571	38,052,522	0	49,676,571	184,224,531	25,509,969	8,059,133	937,420	16,212	0
Total TAX DEPRECIATION (Per Acufile)		498,634,510	14,663,822	154,521,883	41,320,509	0	53,965,637	197,096,626	27,394,456	8,633,241	1,022,125	16,212	0
Acufile vrs Books True-up		94,969,875	2,792,961	29,431,178	7,870,156	0	10,278,624	37,540,223	5,217,715	1,644,340	194,680	0	0
Total Booked TAXDEPR		593,604,385	17,456,783	183,953,061	49,190,665	0	64,244,261	234,636,849	32,612,170	10,277,581	1,216,805	16,212	0
Percentage of Total (TAXDEPRL)		100.0000%	2.9408%	30.9692%	8.2868%	0.0000%	10.8227%	39.5275%	5.4939%	1.7314%	0.2050%	0.0027%	0.0000%

IBT INCOME BEFORE TAXES	TOTAL	California	Oregon	Washington	Montana	Wyo-PP&L	Utah	Idaho-UP&L	Wyo-UP&L	FERC	OTHER	NON-UTILITY
INCOME BEFORE STATE TAXES	229,468,836	9,253,967	170,109,551	40,807,334	0	26,207,158	(2,387,425)	(24,483,178)	323,768	432,298	9,205,366	0
Interest Synchronization	14,980,483	505,417	4,882,905	1,056,023	-	1,578,747	9,951,860	1,407,935	613,373	45,005	(4,945,545)	(114,933)
	244,449,319	9,759,384	174,992,457	41,863,357	0	27,785,905	7,564,435	(23,075,243)	937,138	477,303	4,259,822	(114,933)
INCOME BEFORE TAXES (FACTOR)	100.0001%	3.9924%	71.5864%	17.1256%	0.0000%	11.3667%	3.0945%	-9.4397%	0.3834%	0.1953%	1.7426%	-0.0470%

See Calculation of EXCTAX

DITEXP :		TOTAL	California	Oregon	Washington	Montana	Wyo-PP&L	Utah	Idaho-UP&L	Wyo-UP&L	FERC	OTHER	NON-UTILITY
Pacific Division													
Production	S	0	0	0	0	0	0	0	0	0	0	0	0
Transmission	S	0	0	0	0	0	0	0	0	0	0	0	0
Distribution	S	0	0	0	0	0	0	0	0	0	0	0	0
General	S	0	0	0	0	0	0	0	0	0	0	0	0
Mining Plant	S	0	0	0	0	0	0	0	0	0	0	0	0
Non-Utility	NUTIL	0	0	0	0	0	0	0	0	0	0	0	0
Total Pacific Division		0	0	0	0	0	0	0	0	0	0	0	0

Utah Division

Production	S	0	0	0	0	0	0	0	0	0	0	0	0
Transmission	S	0	0	0	0	0	0	0	0	0	0	0	0
Distribution	S	0	0	0	0	0	0	0	0	0	0	0	0
General	S	0	0	0	0	0	0	0	0	0	0	0	0
Mining Plant	S	0	0	0	0	0	0	0	0	0	0	0	0
Non-Utility	NUTIL	0	0	0	0	0	0	0	0	0	0	0	0
Total Utah Division		0	0	0	0	0	0	0	0	0	0	0	0
PC (Post Merger)													
Production	S	0	0	0	0	0	0	0	0	0	0	0	0
Hydro - P	S	0	0	0	0	0	0	0	0	0	0	0	0
Hydro - U	S	0	0	0	0	0	0	0	0	0	0	0	0
Transmission	S	0	0	0	0	0	0	0	0	0	0	0	0
Distribution	S	0	0	0	0	0	0	0	0	0	0	0	0
General	S	0	0	0	0	0	0	0	0	0	0	0	0
Mining Plant	S	0	0	0	0	0	0	0	0	0	0	0	0
Non-Utility	NUTIL	0	0	0	0	0	0	0	0	0	0	0	0
Total PC (Post Merger)		0	0	0	0	0	0	0	0	0	0	0	0
Total Deferred Taxes (Per Acufile)		0	0	0	0	0	0	0	0	0	0	0	0
Acufile vrs Books True-up		51,997,861	0	0	0	0	0	0	0	0	0	0	0
Total Booked DITEXP		51,997,861	0	0	0	0	0	0	0	0	0	0	0
Percentage of Total (DITEXP)		100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%

DITEXPRL :		TOTAL	California	Oregon	Washington	Montana	Wyo-PP&L	Utah	Idaho-UP&L	Wyo-UP&L	FERC	OTHER	NON-UTILITY
Pacific Division													
Production	S	(1,108,779)	(85,088)	(811,288)	(215,593)	0	(302,284)	285,474	0	0	0	0	0
Transmission	S	56,504	(14,909)	(70,805)	(43,888)	0	(5,829)	191,935	0	0	0	0	0
Distribution	S	(3,431,043)	(285,353)	(2,089,666)	(453,431)	0	(602,593)	0	0	0	0	0	0
General	S	(1,081,431)	(54,255)	(598,538)	(118,157)	0	(213,221)	(65,321)	(8,390)	(3,158)	(391)	0	0
Mining Plant	S	(120,033)	(3,459)	(40,821)	(11,429)	0	(15,244)	(42,800)	(4,408)	(1,752)	(120)	0	0
Non-Utility	NUTIL	(12,614)	0	(1,261)	(11,353)	0	0	0	0	0	0	0	0
Total Pacific Division		(5,677,396)	(423,064)	(3,612,379)	(853,851)	0	(1,139,171)	369,288	(12,798)	(4,910)	(511)	0	0
Utah Division													
Production	S	(13,903,472)	0	0	0	0	0	(12,242,282)	(1,200,659)	(418,090)	(42,441)	0	0
Transmission	S	(4,606,859)	0	0	0	0	0	(4,147,438)	(332,542)	(116,463)	(10,416)	0	0
Distribution	S	(6,206,525)	0	0	0	0	0	(5,104,333)	(608,907)	(293,285)	0	0	0
General	S	(1,789,984)	(8,062)	(107,968)	(25,951)	0	(38,633)	(1,198,398)	(268,464)	(122,265)	(20,243)	0	0
Mining Plant	S	(85,625)	(2,204)	(27,929)	(7,928)	0	(11,007)	(31,073)	(3,857)	(1,479)	(148)	0	0
Non-Utility	NUTIL	0	0	0	0	0	0	0	0	0	0	0	0
Total Utah Division		(26,592,465)	(10,266)	(135,897)	(33,879)	0	(49,640)	(22,723,524)	(2,614,429)	(951,582)	(73,248)	0	0
PC (Post Merger)													
Production	S	35,706,210	602,476	10,560,819	2,988,909	0	4,393,117	14,004,739	2,228,283	784,872	142,995	0	0
Hydro - P	S	1,941,558	32,128	565,327	164,820	0	243,893	753,164	128,847	44,794	8,585	0	0
Hydro - U	S	352,767	5,841	104,441	30,096	0	43,402	137,471	22,404	7,703	1,409	0	0
Transmission	S	20,626,914	322,247	6,239,680	1,603,160	0	2,545,475	8,208,049	1,199,929	429,159	79,215	0	0
Distribution	S	29,592,406	1,343,622	8,155,931	1,822,106	0	1,813,231	14,143,815	1,928,259	385,442	0	0	0
General	S	7,435,801	182,917	2,421,825	651,273	0	903,278	2,665,885	428,967	171,153	14,349	(3,846)	0
Mining Plant	S	(745,127)	(9,084)	(302,821)	(17,673)	0	(98,926)	(341,838)	15,338	8,869	808	0	0
Non-Utility	NUTIL	1,259,172	0	0	0	0	0	0	0	0	35,536	0	1,223,636
Total PC (Post Merger)		96,169,701	2,480,147	27,745,402	7,242,691	0	9,843,470	39,571,285	5,952,027	1,831,992	282,897	(3,846)	1,223,636
Total Deferred Taxes		63,899,840	2,046,817	23,997,126	6,354,961	0	8,654,659	17,217,049	3,324,800	875,500	209,138	(3,846)	1,223,636
Acufile vrs Books True-up		44,223,362	1,416,547	16,607,766	4,398,098	0	5,989,657	11,915,457	2,301,005	605,910	144,739	(2,662)	846,846
Total Booked DITEXP		108,123,202	3,463,364	40,604,892	10,753,059	0	14,644,316	29,132,506	5,625,805	1,481,410	353,877	(6,508)	2,070,482

Percentage of Total (DITEXPRL)		100.0000%	3.2032%	37.5543%	9.9452%	0.0000%	13.5441%	26.9438%	5.2031%	1.3701%	0.3273%	-0.0060%	1.9149%

DITBAL :		TOTAL	California	Oregon	Washington	Montana	Wyo-PP&L	Utah	Idaho-UP&L	Wyo-UP&L	FERC	OTHER	NON-UTILITY
Pacific Division													
Production	S	0	0	0	0	0	0	0	0	0	0	0	0
Transmission	S	0	0	0	0	0	0	0	0	0	0	0	0
Distribution	S	0	0	0	0	0	0	0	0	0	0	0	0
General	S	0	0	0	0	0	0	0	0	0	0	0	0
Mining Plant	S	0	0	0	0	0	0	0	0	0	0	0	0
Non-Utility Plant	NUTIL	0	0	0	0	0	0	0	0	0	0	0	0
Total Pacific Division		0	0	0	0	0	0	0	0	0	0	0	0
Utah Division													
Production	S	0	0	0	0	0	0	0	0	0	0	0	0
Transmission	S	0	0	0	0	0	0	0	0	0	0	0	0
Distribution	S	0	0	0	0	0	0	0	0	0	0	0	0
General	S	0	0	0	0	0	0	0	0	0	0	0	0
Mining Plant	S	0	0	0	0	0	0	0	0	0	0	0	0
Non-Utility Plant	NUTIL	0	0	0	0	0	0	0	0	0	0	0	0
Total Utah Division		0	0	0	0	0	0	0	0	0	0	0	0
PACIFICORP													
Production	S	0	0	0	0	0	0	0	0	0	0	0	0
Hydro - P	S	0	0	0	0	0	0	0	0	0	0	0	0
Hydro - U	S	0	0	0	0	0	0	0	0	0	0	0	0
Transmission	S	0	0	0	0	0	0	0	0	0	0	0	0
Distribution	S	0	0	0	0	0	0	0	0	0	0	0	0
General	S	0	0	0	0	0	0	0	0	0	0	0	0
Mining Plant	S	0	0	0	0	0	0	0	0	0	0	0	0
Non-Utility Plant	NUTIL	0	0	0	0	0	0	0	0	0	0	0	0
Total PC (Post Merger)		0	0	0	0	0	0	0	0	0	0	0	0
Total Deferred Taxes (Per Accufile)		0	0	0	0	0	0	0	0	0	0	0	0
Percentage as Booked in ACUFILE		0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Accufile vrs Books True-up		986,005,208	0	0	0	0	0	0	0	0	0	0	0
Total Booked DITBAL		986,005,208	0	0	0	0	0	0	0	0	0	0	0
Percentage of Total (DITBAL)		100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
NON-UTILITY		0.0000%											

DitbalRL :		TOTAL	California	Oregon	Washington	Montana	Wyo-PP&L	Utah	Idaho-UP&L	Wyo-UP&L	FERC	OTHER	NON-UTILITY
Pacific Division													
Production	S	80,866,654	3,328,383	46,934,206	12,488,888	0	17,747,117	368,061	0	0	0	0	0
Transmission	S	11,246,502	454,590	6,102,770	1,713,287	0	2,765,977	209,879	0	0	0	0	0
Distribution	S	61,442,216	5,409,635	36,224,892	8,612,861	0	11,194,829	0	0	0	0	0	0
General	S	6,006,491	331,559	3,356,761	718,294	0	1,196,598	327,327	51,895	18,946	5,112	0	0
Mining Plant	S	5,175,668	133,013	1,687,000	478,971	0	665,249	1,879,330	233,611	89,530	8,965	0	0
Non-Utility Plant	NUTIL	152,079	0	15,208	136,871	0	0	0	0	0	0	0	0
Total Pacific Division		164,889,608	9,657,179	94,320,836	24,149,170	0	33,569,769	2,784,597	285,506	108,476	14,077	0	0
Utah Division													
Production	S	172,914,984	0	0	0	0	0	140,796,357	23,144,426	8,004,082	970,120	0	0
Transmission	S	70,900,856	0	0	0	0	0	60,414,992	7,549,273	2,610,163	326,428	0	0
Distribution	S	119,282,414	0	0	0	0	0	99,164,913	14,700,016	5,417,486	0	0	0
General	S	12,377,144	60,327	737,456	194,195	0	263,878	8,811,396	1,549,983	705,845	54,065	0	0
Mining Plant	S	1,683,879	43,345	549,253	155,917	0	216,455	611,068	75,859	29,083	2,902	0	0

Non-Utility Plant	NUTIL	0	0	0	0	0	0	0	0	0	0	0	0
Total Utah Division		377,159,276	103,672	1,286,709	350,112	0	480,332	309,798,725	47,019,556	16,766,658	1,353,514	0	0
PACIFICORP													
Production	S	149,525,033	3,482,516	49,438,552	13,370,225	0	17,615,392	55,608,631	7,107,337	2,563,821	358,561	0	0
Hydro - P	S	16,877,723	421,220	6,417,299	1,588,090	0	2,219,513	7,111,652	772,208	308,428	39,316	0	0
Hydro - U	S	4,688,273	123,707	1,628,554	465,138	0	562,225	1,799,675	222,416	76,722	9,837	0	0
Transmission	S	100,777,279	2,413,884	33,502,558	9,223,128	0	11,815,336	37,235,563	4,672,450	1,686,478	227,864	0	0
Distribution	S	103,206,933	4,685,703	35,098,830	5,731,176	0	7,957,395	43,386,637	5,102,659	1,244,535	0	0	0
General	S	72,799,770	1,577,454	25,346,815	7,292,434	0	8,694,269	24,592,852	3,760,923	1,406,721	66,588	61,716	0
Mining Plant	S	27,845,810	473,330	9,657,037	1,804,997	0	3,901,507	10,619,305	889,536	444,313	55,787	0	0
Non-Utility Plant	NUTIL	(3,673,768)	0	0	0	0	0	0	0	0	31,620	0	(3,705,387)
Total PC (Post Merger)		474,247,052	13,157,812	161,089,644	39,475,187	0	52,765,636	180,354,333	22,527,527	7,731,015	789,571	61,716	(3,705,387)
Total Deferred Taxes		1,016,295,938	22,918,862	256,697,188	63,974,468	0	88,815,737	492,937,655	69,832,588	24,608,149	2,157,162	61,716	(3,705,387)
Percentage as Booked		100.0000%	2.2551%	25.2581%	6.2949%	0.0000%	8.5424%	48.5034%	6.8713%	2.4212%	0.2123%	0.0061%	-0.3646%
Accufile vrs Books True-up		21,256,890	477,712	5,350,549	1,333,472	0	1,809,571	10,274,701	1,455,578	512,886	44,963	1,286	5,303
Total Booked DITBAL		1,037,552,825	23,396,374	262,047,736	65,307,940	0	88,625,308	503,212,356	71,288,166	25,119,035	2,202,125	63,002	(3,700,084)
Percentage of Total (DITBALRL)		100.0000%	2.2550%	25.2563%	6.2944%	0.0000%	8.5418%	48.4999%	6.8706%	2.4210%	0.2122%	0.0061%	-0.3566%
NON-UTILITY		-0.3394%											

OPRV-WY

	Pacific Division	Utah Division	Combined Total
Total Sales to Ultimate Customers	0	0	0
Less: Uncollectibles (net)	0	0	0
Total Interstate Revenues	0	0	0
	0.0000%	0.0000%	0.0000%

OPRV-ID

	Pacific Division	Utah Division	Combined Total
Total Sales to Ultimate Customers	0	0	0
Less: Interstate Sales for Resale			
Montana Power	0	0	0
Portland General Electric	0	0	0
Puget Sound Power & Light	0	0	0
Washington Water Power Co.	0	0	0
Less: Uncollectibles (net)	0	0	0
Total Interstate Revenues	0	0	0
	0.0000%	0.0000%	0.0000%

BADDEBT

	TOTAL	California	Oregon	Washington	Montana	Wyo-PP&L	Utah	Idaho-UP&L	Wyo-UP&L	FERC	OTHER	NUTIL
Account 904 Balance	5,696,212	171,312	2,313,094	760,399	0	273,371	1,990,502	135,776	51,758	0	0	0
Bad Debts Expense Allocation Factor - BADDEBT		3.0075%	40.6076%	13.3492%	0.0000%	4.7992%	34.9443%	2.3838%	0.9086%	0.0000%	0.0000%	0.0000%

Customer Factors	Total	California	Oregon	Washington	Montana	Wyo-PP&L	Utah	Idaho-UP&L	Wyo-UP&L	FERC-UP&L	OTHER	NON-UTILITY
Total Electric Customers	1,569,831	43,297	516,939	120,825	0	109,714	703,743	61,425	13,888	0	0	0
CN												
Customer System factor - CN		2.7581%	32.9296%	7.6967%	0.0000%	6.9889%	44.8292%	3.9128%	0.8847%	0.0000%	0.0000%	0.0000%
CNP												
Pacific Division Customers	747,478	0	516,939	120,825	0	109,714	0	0	0	0	0	0
Customer Service Pacific factor - CNP		0.00%	69.16%	16.16%	0.00%	14.68%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CSU												
Utah Division Customers	779,056	0	0	0	0	0	703,743	61,425	13,888	0	0	0
Customer Service Utah factor - CSU		0.00%	0.00%	0.00%	0.00%	0.00%	90.33%	7.88%	1.78%	0.00%	0.00%	0.00%

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CIAC Contributions in Aid of Construction	Customer Adv. Received	Factor %
Oregon	(10,413,394)	41.8515%
Washington - Other	(987,878)	3.9703%
Washington - SWIFT	-	0.0000%
Idaho - PPL	-	0.0000%
Idaho - UPL	(2,520,760)	10.1310%
Montana	-	0.0000%
Wyoming PPL	(1,639,027)	6.5873%
Wyoming UPL	(296,664)	1.1923%
California	(508,347)	2.0431%
Utah	(8,515,672)	34.2246%
Total	(24,881,743)	100.0000%

IDSIT		Total Company	Idaho - PPL	Idaho - UPL	Idaho Total
Idaho State Income Tax Allocation	Payroll	0	0	0	0
			0.00%	0.00%	0.00%
	Property	0	0	0	0
			0.00%	0.00%	0.00%
	Sales	0	0	0	0
			0.00%	0.00%	0.00%
	Average		0.00%	0.00%	
		Idaho - PPL Factor	0.00%	0.00%	
		Idaho - UPL Factor	0.00%	0.00%	
			0.00%	0.00%	

EXCTAX Excise Tax (Superfund)	TOTAL	California	Oregon	Washington	State Specific Montana	Wyo-PP&L	Utah	Idaho-UP&L	Wyo-UP&L	FERC	OTHER	NON-UTILITY
Total Taxable Income	219,479,966	8,855,171	162,958,879	39,096,682	0	25,071,749	(2,696,528)	(23,540,260)	285,472	412,794	9,031,298	4,696
Less Other Electric Items:												
419 OTH	0	0	0	0	0	0	0	0	0	0	0	0
432 OTH	0	0	0	0	0	0	0	0	0	0	0	0
40910 OTH	0	0	0	0	0	0	0	0	0	0	0	0
SCHMDT OTH	0	0	0	0	0	0	0	0	0	0	0	0
SCHMDT (Steam) OTH												
Total Taxable Income Excluding Other	219,479,966	8,855,171	162,958,879	39,096,682	0	25,071,749	(2,696,528)	(23,540,260)	285,472	412,794	9,031,298	4,696
Excise Tax (Superfund) Factor - EXCTAX	100.0000%	4.0346%	74.2477%	17.8133%	0.0000%	11.4233%	-1.2286%	-10.7255%	0.1301%	0.1881%	4.1149%	0.0021%

Trojan Allocators		TOTAL	California	Oregon	Washington	Montana	Wyo-PP&L	Utah	Idaho-UP&L	Wyo-UP&L	FERC	OTHER	NON-UTILITY
Premerger													
Dec 1991 Plant		16,918,976											
Dec 1992 Plant		17,094,202											
Average	SG	17,006,589	308,957	4,853,333	1,468,140	0	2,089,659	6,817,178	1,096,272	311,348	61,701	0	0
Dec 1991 Reserve		(7,851,432)											
Dec 1992 Reserve		(8,434,030)											
Average	SG	(8,142,731)	(147,928)	(2,323,769)	(702,944)	0	(1,000,526)	(3,264,055)	(524,894)	(149,073)	(29,542)	0	0
Postmerger													
Dec 1991 Plant		4,284,960											
Dec 1992 Plant		3,485,613											
Average	SG	3,885,287	70,584	1,108,782	335,408	0	477,399	1,557,437	250,452	71,130	14,096	0	0
Dec 1991 Reserve		(129,394)											
Dec 1992 Reserve		(240,609)											
Average	SG	(185,002)	(3,361)	(52,796)	(15,971)	0	(22,732)	(74,159)	(11,926)	(3,387)	(671)	0	0
Net Plant		12,564,143	228,252	3,585,550	1,084,634	0	1,543,800	5,036,401	809,905	230,018	45,584	0	0
Division Net Plant Nuclear Pacific	DNPPNP	100.0000%	1.8167%	28.5380%	8.6328%	0.0000%	12.2873%	40.0855%	6.4462%	1.8307%	0.3628%	0.0000%	0.0000%
Division Net Plant Nuclear Utah	DNPPNP	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
System Net Nuclear Plant	SNNP	100.0000%	1.8167%	28.5380%	8.6328%	0.0000%	12.2873%	40.0855%	6.4462%	1.8307%	0.3628%	0.0000%	0.0000%

Account 182.22			TOTAL	California	Oregon	Washington	Montana	Wyo-PP&L	Utah	Idaho-UP&L	Wyo-UP&L	FERC	OTHER	NON-UTILITY
Pre-merger	(101)	SG	17,094,202	310,549	4,878,336	1,475,704	0	2,100,424	6,852,299	1,101,920	312,952	62,019	0	0
	(108)	SG	(8,434,030)	(153,220)	(2,406,900)	(728,091)	0	(1,036,319)	(3,380,824)	(543,671)	(154,406)	(30,599)	0	0
Post-merger	(101)	SG	3,485,613	63,323	994,723	300,905	0	428,289	1,397,226	224,888	63,813	12,646	0	0
	(108)	SG	(240,609)	(4,371)	(68,665)	(20,771)	0	(29,564)	(96,449)	(15,510)	(4,405)	(873)	0	0
	(107)	SG	1,778,549	32,311	507,562	153,538	0	218,537	712,940	114,648	32,561	6,453	0	0
	(120)	SE	1,975,759	34,209	533,301	166,391	0	268,476	786,090	139,317	41,078	6,897	0	0
	(228)	SG	7,220,849	131,181	2,060,683	623,360	0	887,251	2,894,514	465,468	132,195	26,198	0	0
	(228)	SG	1,472,376	26,749	420,186	127,107	0	180,916	590,209	94,912	26,955	5,342	0	0
	(228)	SNNP	3,531,000	64,147	1,007,675	304,823	0	433,866	1,415,419	227,614	64,644	12,811	0	0
	(228)	SE	1,743,025	30,180	470,481	146,791	0	236,851	693,493	122,906	36,239	6,084	0	0
Total Acct 182.22			29,626,734	535,056	8,397,381	2,549,757	0	3,688,726	11,864,918	1,932,291	551,627	106,977	0	0
Revised Study	(228)	SNNP	112,680	2,047	32,157	9,727	0	13,845	45,168	7,264	2,063	409	0	0
	(228)	SE	941,950	16,309	254,253	79,328	0	127,997	374,771	66,420	19,584	3,288	0	0
December 1993 Adj.			1,054,630	18,356	286,409	89,055	0	141,842	419,940	73,683	21,647	3,697	0	0
Adjusted Acct 182.22			30,681,364	553,413	8,683,791	2,638,812	0	3,830,569	12,284,858	2,005,975	573,274	110,673	0	0
TROJP			100.0000%	1.8037%	28.3031%	8.6007%	0.0000%	12.4850%	40.0401%	6.5381%	1.8685%	0.3607%	0.0000%	0.0000%
Trojan Plant Allocator														

Account 228.42		TOTAL	California	Oregon	Washington	Montana	Wyo-PP&L	Utah	Idaho-UP&L	Wyo-UP&L	FERC	OTHER	NON-UTILITY
Plant - Premerger	SG	7,220,849	131,181	2,060,683	623,360	0	887,251	2,894,514	465,468	132,195	26,198	0	0
- Postmerger	SG	1,472,376	26,749	420,186	127,107	0	180,916	590,209	94,912	26,955	5,342	0	0
Storage Facility	SE	1,743,025	30,180	470,481	146,791	0	236,851	693,493	122,906	36,239	6,084	0	0
Transition Costs	SNNP	3,531,000	64,147	1,007,675	304,823	0	433,866	1,415,419	227,614	64,644	12,811	0	0
Total Acct 228.42		13,967,250	252,256	3,959,025	1,202,081	0	1,738,884	5,593,636	910,899	260,034	50,435	0	0
Transition Costs	SNNP	112,680	2,047	32,157	9,727	0	13,845	45,168	7,264	2,063	409	0	0
Storage Facility	SE	941,950	16,309	254,253	79,328	0	127,997	374,771	66,420	19,584	3,288	0	0
December 1993 Adj.		1,054,630	18,356	286,409	89,055	0	141,842	419,940	73,683	21,647	3,697	0	0
Adjusted Acct 228.42		15,021,880	270,613	4,245,434	1,291,136	0	1,880,726	6,013,576	984,583	281,681	54,131	0	0
TROJD		100.0000%	1.8015%	28.2617%	8.5950%	0.0000%	12.5199%	40.0321%	6.5543%	1.8751%	0.3603%	0.0000%	0.0000%
Trojan Decommissioning Allocator													

SCHMA		TOTAL	California	Oregon	Washington	Montana	Wyo-PP&L	Utah	Idaho-UP&L	Wyo-UP&L	FERC	OTHER	NON-UTILITY
Amortization Expense :													
Amortization of Limited Term Plant	Acct 404	56,056,298	1,437,304	17,634,726	4,517,340	0	5,813,041	22,496,871	3,105,004	948,162	103,851	0	0

Amortization of Other Electric Plant	Acct 405	0	0	0	0	0	0	0	0	0	0	0	0
Amortization of Plant Acquisitions	Acct 406	5,479,353	99,543	1,563,695	473,020	0	673,267	2,196,427	353,208	100,313	19,879	0	0
Amort of Prop. Losses, Unrecovered Plant, etc.	Acct 407	6,193,637	34,272	537,815	163,386	0	236,905	760,522	124,074	35,446	6,853	0	0
Total Amortization Expense :		67,729,288	1,571,119	19,736,237	5,153,747	0	6,723,213	25,453,819	3,582,286	1,083,920	130,583	0	0
Schedule M Amortization Factor		100.0000%	2.3197%	29.1399%	7.6093%	0.0000%	9.9266%	37.5817%	5.2891%	1.6004%	0.1928%	0.0000%	0.0000%

SCHMD		TOTAL	California	Oregon	Washington	Montana	Wyo-PP&L	Utah	Idaho-UP&L	Wyo-UP&L	FERC	OTHER	NON-UTILITY
Depreciation Expense :													
Steam	Acct 403.1	131,509,180	2,386,746	37,604,487	11,374,178	0	16,174,697	52,636,534	8,440,868	2,416,121	475,530	0	0
Nuclear	Acct 403.2	0	0	0	0	0	0	0	0	0	0	0	0
Hydro	Acct 403.3	12,293,650	223,338	3,506,357	1,061,283	0	1,510,564	4,927,973	792,469	225,066	44,602	0	0
Other	Acct 403.4	9,504,047	172,783	2,690,833	815,134	0	1,162,331	3,834,911	621,557	171,540	34,957	0	0
Transmission	Acct 403.5	49,811,505	904,921	14,215,187	4,300,115	0	6,120,513	19,967,197	3,210,930	911,922	180,719	0	0
Distribution	Acct 403.6	112,303,050	4,804,781	39,210,635	9,398,272	0	9,604,788	41,850,240	5,567,256	1,867,079	0	0	0
General	Acct 403.7&8	35,296,305	813,178	11,177,122	3,281,903	0	3,964,984	13,161,076	2,149,197	689,088	59,756	0	0
Mining	Acct 403.9	0	0	0	0	0	0	0	0	0	0	0	0
Experimental	Acct 403.4	0	0	0	0	0	0	0	0	0	0	0	0
Postmerger Hydro Step I Adjustment		0	0	0	0	0	0	0	0	0	0	0	0
Total Depreciation Expense :		350,717,737	9,305,747	108,406,621	30,230,884	0	38,537,877	136,377,931	20,782,296	6,280,817	795,565	0	0
Schedule M Depreciation Factor		100.0000%	2.6533%	30.9099%	8.6197%	0.0000%	10.9883%	38.8854%	5.9256%	1.7908%	0.2268%	0.0000%	0.0000%

DITEXPMA :		TOTAL	California	Oregon	Washington	Montana	Wyo-PP&L	Utah	Idaho-UP&L	Wyo-UP&L	FERC	OTHER	NON-UTILITY
Pacific Division													
Production	S	(1,108,779)	(65,088)	(611,288)	(215,593)	0	(302,284)	285,474	0	0	0	0	0
Transmission	S	56,504	(14,909)	(70,805)	(43,888)	0	(5,829)	191,935	0	0	0	0	0
Distribution	S	(3,431,043)	(285,353)	(2,089,668)	(453,431)	0	(602,593)	0	0	0	0	0	0
General	S	(1,061,431)	(54,255)	(598,538)	(118,157)	0	(213,221)	(65,321)	(8,390)	(3,158)	(391)	0	0
Mining Plant	S	(120,033)	(3,459)	(40,821)	(11,429)	0	(15,244)	(42,800)	(4,408)	(1,752)	(120)	0	0
Non-Utility	NUTIL	(12,614)	0	(1,261)	(11,353)	0	0	0	0	0	0	0	0
Total Pacific Division		(5,677,396)	(423,064)	(3,612,379)	(853,851)	0	(1,139,171)	369,288	(12,798)	(4,910)	(511)	0	0
Utah Division													
Production	S	(13,903,472)	0	0	0	0	0	(12,242,282)	(1,200,859)	(418,090)	(42,441)	0	0
Transmission	S	(4,608,859)	0	0	0	0	0	(4,147,438)	(332,542)	(116,463)	(10,416)	0	0
Distribution	S	(6,206,525)	0	0	0	0	0	(5,104,333)	(808,907)	(293,285)	0	0	0
General	S	(1,789,984)	(8,062)	(107,968)	(25,951)	0	(38,633)	(1,198,398)	(268,464)	(122,265)	(20,243)	0	0
Mining Plant	S	(85,625)	(2,204)	(27,929)	(7,928)	0	(11,007)	(31,073)	(3,857)	(1,479)	(148)	0	0
Non-Utility	NUTIL	0	0	0	0	0	0	0	0	0	0	0	0
Total Utah Division		(26,592,465)	(10,266)	(135,897)	(33,879)	0	(49,640)	(22,723,524)	(2,614,429)	(951,582)	(73,248)	0	0
PC (Post Merger)													
Production	S	35,706,210	602,476	10,560,819	2,988,909	0	4,393,117	14,004,739	2,228,283	784,872	142,995	0	0
Hydro - P	S	1,941,558	32,128	565,327	164,820	0	243,893	753,164	128,847	44,794	8,585	0	0
Hydro - U	S	352,767	5,841	104,441	30,096	0	43,402	137,471	22,404	7,703	1,409	0	0
Transmission	S	20,626,914	322,247	6,239,680	1,603,160	0	2,545,475	8,208,049	1,199,929	429,159	79,215	0	0
Distribution	S	29,592,406	1,343,622	8,155,931	1,822,106	0	1,813,231	14,143,815	1,928,259	385,442	0	0	0
General	S	7,435,801	182,917	2,421,825	651,273	0	903,278	2,665,885	428,967	171,153	14,349	(3,846)	0
Mining Plant	S	(745,127)	(9,084)	(302,621)	(17,673)	0	(98,928)	(341,838)	15,338	8,869	808	0	0
Non-Utility	NUTIL	1,259,172	0	0	0	0	0	0	0	0	35,536	0	1,223,636
Total PC (Post Merger)		96,169,701	2,480,147	27,745,402	7,242,691	0	9,843,470	39,571,285	5,952,027	1,831,992	282,897	(3,846)	1,223,636
Total Deferred Taxes		63,899,840	2,046,817	23,997,126	6,354,961	0	8,654,659	17,217,049	3,324,800	875,500	209,138	(3,846)	1,223,636
Acufile vrs Books True-up		(11,901,979)	(388,825)	(4,558,633)	(1,207,225)	0	(1,644,089)	(3,270,650)	(631,598)	(166,315)	(39,729)	731	0
Total Booked DITEXP		51,997,861	1,657,992	19,438,493	5,147,736	0	7,010,570	13,946,399	2,693,202	709,185	169,409	(3,115)	1,223,636
Percentage of Total (DITEXP)		100.0000%	5.8323%	25.6504%	9.8006%	0.0000%	6.1209%	43.9571%	6.2923%	2.0935%	0.2529%	-0.0036%	0.0000%

DITBALMA :	TOTAL	California	Oregon	Washington	Montana	Wyo-PP&L	Utah	Idaho-UP&L	Wyo-UP&L	FERC	OTHER	NON-UTILITY
Pacific Division												

Production	S	80,866,654	3,328,383	46,934,206	12,468,888	0	17,747,117	368,061	0	0	0	0	0
Transmission	S	11,246,502	454,590	6,102,770	1,713,287	0	2,765,977	209,879	0	0	0	0	0
Distribution	S	61,442,216	5,409,635	36,224,892	8,612,861	0	11,194,829	0	0	0	0	0	0
General	S	6,006,491	331,559	3,356,761	718,294	0	1,196,596	327,327	51,895	18,946	5,112	0	0
Mining Plant	S	5,175,668	133,013	1,687,000	478,971	0	665,249	1,879,330	233,611	89,530	8,965	0	0
Non-Utility Plant	NUTIL	152,079	0	15,206	136,871	0	0	0	0	0	0	0	0
Total Pacific Division		164,889,608	9,657,179	94,320,836	24,149,170	0	33,569,769	2,784,597	285,506	108,476	14,077	0	0
Utah Division													
Production	S	172,914,984	0	0	0	0	0	140,796,357	23,144,426	8,004,082	970,120	0	0
Transmission	S	70,900,856	0	0	0	0	0	60,414,992	7,549,273	2,610,163	326,428	0	0
Distribution	S	119,282,414	0	0	0	0	0	99,164,913	14,700,016	5,417,486	0	0	0
General	S	12,377,144	60,327	737,456	194,196	0	263,878	8,811,398	1,549,983	705,845	54,085	0	0
Mining Plant	S	1,683,679	43,345	549,253	155,917	0	216,456	611,068	75,859	29,083	2,902	0	0
Non-Utility Plant	NUTIL	0	0	0	0	0	0	0	0	0	0	0	0
Total Utah Division		377,159,276	103,672	1,286,709	350,112	0	480,332	309,798,725	47,019,556	16,766,658	1,353,514	0	0
PACIFICORP													
Production	S	149,525,033	3,462,516	49,438,552	13,370,225	0	17,615,392	55,608,631	7,107,337	2,563,821	358,561	0	0
Hydro - P	S	18,877,723	421,220	6,417,299	1,588,090	0	2,219,513	7,111,652	772,208	308,426	39,316	0	0
Hydro - U	S	4,688,273	123,707	1,628,554	485,138	0	562,225	1,799,675	222,416	76,722	9,837	0	0
Transmission	S	100,777,279	2,413,884	33,502,558	9,223,128	0	11,815,336	37,235,583	4,672,450	1,686,478	227,864	0	0
Distribution	S	103,206,933	4,685,703	35,098,830	5,731,176	0	7,957,395	43,386,637	5,102,659	1,244,535	0	0	0
General	S	72,799,770	1,577,454	25,346,815	7,292,434	0	8,694,269	24,592,852	3,760,923	1,406,721	66,588	61,716	0
Mining Plant	S	27,845,810	473,330	9,657,037	1,804,997	0	3,901,507	10,619,305	889,536	444,313	55,787	0	0
Non-Utility Plant	NUTIL	(3,673,768)	0	0	0	0	0	0	0	0	31,620	0	(3,705,387)
Total PC (Post Merger)		474,247,052	13,157,812	161,089,644	39,475,187	0	52,765,636	180,354,333	22,527,527	7,731,015	789,571	61,716	(3,705,387)
Total Deferred Taxes		1,016,295,936	22,918,662	256,697,188	63,974,468	0	86,815,737	492,937,655	69,832,588	24,606,149	2,157,162	61,716	(3,705,387)
Percentage		100.0000%	2.2551%	25.2581%	6.2949%	0.0000%	8.5424%	48.5034%	6.8713%	2.4212%	0.2123%	0.0061%	-0.3646%
Total vrs Books True-up		21,256,890	477,712	5,350,549	1,333,472	0	1,809,571	10,274,701	1,455,578	512,886	44,963	1,286	0
Total Booked DITBAL		1,037,552,825	23,396,374	262,047,736	65,307,940	0	88,625,308	503,212,356	71,288,166	25,119,035	2,202,125	63,002	(3,705,387)
Percentage of Total (DITBALMA)		100.0000%	2.2550%	25.2563%	6.2944%	0.0000%	8.5416%	48.4999%	6.8708%	2.4210%	0.2122%	0.0061%	-0.3571%
NON-UTILITY		-0.3394%											

TAXDEPRMA		TOTAL	California	Oregon	Washington	Montana	Wyo-PP&L	Utah	Idaho-UP&L	Wyo-UP&L	FERC	OTHER	NON-UTILITY
Pacific Division													
Production	S	14,131,397	510,624	7,799,288	2,378,766	0	3,442,719	0	0	0	0	0	0
Transmission	S	4,243,375	153,329	2,341,970	714,296	0	1,033,780	0	0	0	0	0	0
Distribution	S	8,519,383	679,012	5,331,864	1,201,131	0	1,307,376	0	0	0	0	0	0
General	S	334,273	8,878	99,816	27,562	0	36,848	134,114	20,316	6,136	803	0	0
Mining Plant	S	0	0	0	0	0	0	0	0	0	0	0	0
Non-Utility	NUTIL	0	0	0	0	0	0	0	0	0	0	0	0
Total Pacific Division		27,228,428	1,351,843	15,572,738	4,321,755	0	5,820,723	134,114	20,316	6,136	803	0	0
Utah Division													
Production	S	2,224,121	0	0	0	0	0	1,826,824	295,664	84,683	16,950	0	0
Transmission	S	1,923,747	0	0	0	0	0	1,580,106	255,733	73,247	14,661	0	0
Distribution	S	4,158,443	0	0	0	0	0	3,626,457	387,588	144,398	0	0	0
General	S	706,932	18,776	210,671	58,289	0	77,927	283,629	42,966	12,977	1,697	0	0
Mining Plant	S	0	0	0	0	0	0	0	0	0	0	0	0
Non-Utility	NUTIL	0	0	0	0	0	0	0	0	0	0	0	0
Total Utah Division		9,013,243	18,776	210,671	58,289	0	77,927	7,317,016	981,951	315,305	33,308	0	0
PC (Post Merger)													
Production	S	133,700,623	2,518,251	38,463,864	11,731,294	0	16,978,508	52,574,962	8,508,975	2,437,095	487,874	0	0
Hydro - P	S	9,339,044	175,901	2,686,703	819,436	0	1,185,956	3,672,383	594,355	170,232	34,078	0	0
Hydro - U	S	2,574,038	48,482	740,512	225,854	0	326,874	1,012,186	163,817	46,920	9,393	0	0
Transmission	S	72,334,137	1,362,413	20,809,446	6,346,814	0	9,185,640	28,443,881	4,603,489	1,318,507	263,947	0	0
Distribution	S	186,102,124	7,896,499	62,006,250	13,968,453	0	15,203,985	75,893,750	8,111,261	3,021,926	0	0	0
General	S	52,468,110	1,393,553	15,635,864	4,326,206	0	5,783,665	21,050,730	3,188,907	963,157	126,028	0	0
Mining Plant	S	5,858,549	107,663	1,597,175	498,732	0	817,186	2,295,883	402,646	119,591	19,673	0	0
Non-Utility	NUTIL	16,212	0	0	0	0	0	0	0	0	0	16,212	0

Total PC (Post Merger)	482,392,837	13,502,762	141,939,614	37,916,789	0	49,481,814	184,943,775	25,573,450	8,077,428	940,993	16,212	0
Total TAX DEPRECIATION (Per Acufile)	498,634,508	14,873,381	157,723,023	42,296,833	0	55,380,464	192,394,905	26,575,717	8,398,869	975,104	16,212	0
Acufile vrs Books True-up	94,969,877	2,832,875	30,040,887	8,056,112	0	10,548,100	36,644,705	5,061,773	1,599,700	185,724	0	0
Total Booked TAXDEPR	593,604,385	17,706,256	187,763,910	50,352,945	0	65,928,564	229,039,610	31,637,490	9,998,569	1,160,828	16,212	0
Percentage of Total (TAXDEPR)	100.0000%	2.9828%	31.6312%	8.4826%	0.0000%	11.1065%	38.5846%	5.3297%	1.6844%	0.1956%	0.0027%	0.0000%