B1. REVENUE

Electric Operation Revenues

Sum of Specified Range Report

Period Beginning:	4 / 2003
Period Ending:	3 / 2004
Allocation Method:	Rolled-In
Allocation Version:	3 / 2004

Electric Operation Revenues

7/22/2004

location Method: Rolled-In

llocation Version: 3 / 2004

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imary ccount	Description	Total	Alloc	Calif	Oregon	Wash	Id PPL	Mont	Wy-PPL	Utah	Id UPL	Wy-UPL	FERC	Other	Nutil
.18	GAINS FROM DISPOSITION OF S02 ALLOWANCES	-585	SE	-10	-158	-49	0	0	-79	-233	-41	-12	-2	0	0
	Total 411	**-585**		**-10**	**-158**	**-49**	**0**	**0**	**-79**	**-233**	**-41**	**-12**	**-2**	**0**	**0**
211	GAIN ON DISPOSITION OF PROPERTY	-222	SG	-4	-63	-19	0	0	-27	-89	-14	-4	-1	0	0
211	GAIN ON DISPOSITION OF PROPERTY	402	OR	0	402	0	0	0	0	0	0	0	0	0	0
211	GAIN ON DISPOSITION OF PROPERTY	-9	SG	0	-3	-1	0	0	-1	-4	-1	0	0	0	0
211	GAIN ON DISPOSITION OF PROPERTY	-149	UT	0	0	0	0	0	0	-149	0	0	0	0	0
211	GAIN ON DISPOSITION OF PROPERTY	-2	WYP	0	0	0	0	0	-2	0	0	0	0	0	0
212	LOSS ON DISPOSITION OF PROPERTY	34	IDU	0	0	0	0	0	0	0	34	0	0	0	0
212	LOSS ON DISPOSITION OF PROPERTY	1	OR	0	1	0	0	0	0	0	0	0	0	0	0
212	LOSS ON DISPOSITION OF PROPERTY	4	SO	0	1	0	0	0	0	2	0	0	0	0	0
212	LOSS ON DISPOSITION OF PROPERTY	17	WYP	0	0	0	0	0	17	0	0	0	0	0	0
	Total 421	**76**		**-4**	**338**	**-20**	**0**	**0**	**-13**	**-240**	**19**	**-4**	**-1**	**0**	**0**
401	RESIDENTIAL SALES	31,570	CA	31,570	0	0	0	0	0	0	0	0	0	0	0
401	RESIDENTIAL SALES	42,387	IDU	0	0	0	0	0	0	0	42,387	0	0	0	0
401	RESIDENTIAL SALES	394,539	OR	0	394,539	0	0	0	0	0	0	0	0	0	0
401	RESIDENTIAL SALES	368,995	UT	0	0	0	0	0	0	368,995	0	0	0	0	0
401	RESIDENTIAL SALES	94,303	WA	0	0	94,303	0	0	0	0	0	0	0	0	0
401	RESIDENTIAL SALES	55,014	WYP	0	0	0	0	0	55,014	0	0	0	0	0	0
401	RESIDENTIAL SALES	7,681	WYU	0	0	0	0	0	0	0	0	7,681	0	0	0
403	BPA REG BILL BALANCING ACCT-RESIDENTIAL	-18,006	IDU	0	0	0	0	0	0	0	-18,006	0	0	0	0
403	BPA REG BILL BALANCING ACCT-RESIDENTIAL	-54,466	OR	0	-54,466	0	0	0	0	0	0	0	0	0	0
403	BPA REG BILL BALANCING ACCT-RESIDENTIAL	-17,564	WA	0	0	-17,564	0	0	0	0	0	0	0	0	0
	Total 440	**904,453**		**31,570**	**340,073**	**76,739**	**0**	**0**	**55,014**	**368,995**	**24,381**	**7,681**	**0**	**0**	**0**
421	COMMERCIAL SALES	26,456	CA	26,456	0	0	0	0	0	0	0	0	0	0	0
421	COMMERCIAL SALES	33,134	IDU	0	0	0	0	0	0	0	33,134	0	0	0	0
421	COMMERCIAL SALES	260,055	OR	0	260,055	0	0	0	0	0	0	0	0	0	0
421	COMMERCIAL SALES	334,074	UT	0	0	0	0	0	0	334,074	0	0	0	0	0
421	COMMERCIAL SALES	69,529	WA	0	0	69,529	0	0	0	0	0	0	0	0	0
421	COMMERCIAL SALES	63,412	WYP	0	0	0	0	0	63,412	0	0	0	0	0	0
421	COMMERCIAL SALES	6,277	WYU	0	0	0	0	0	0	0	0	6,277	0	0	0
14212	BPA REG BILL BALANCING ACCT - INDUSTRIAL	-248	IDU	0	0	0	0	0	0	0	-248	0	0	0	0
14212	BPA REG BILL BALANCING ACCT - INDUSTRIAL	-40	OR	0	-40	0	0	0	0	0	0	0	0	0	0
14212	BPA REG BILL BALANCING ACCT - INDUSTRIAL	-21	UT	0	0	0	0	0	0	-21	0	0	0	0	0
14212	BPA REG BILL BALANCING ACCT - INDUSTRIAL	-84	WA	0	0	-84	0	0	0	0	0	0	0	0	0

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Primary Account	Description	Total	Alloc	Calif	Oregon	Wash	Id PPL	Mont	Wy-PPL	Utah	Id UPL	Wy-UPL	FERC	Other	Nutil
4214	BPA REG BILL BALANCING ACCT - IRRIGATION	-22,316	IDU	0	0	0	0	0	0	0	-22,316	0	0	0	0
4214	BPA REG BILL BALANCING ACCT - IRRIGATION	9,711	OR	0	9,711	0	0	0	0	0	0	0	0	0	0
4214	BPA REG BILL BALANCING ACCT - IRRIGATION	-484	UT	0	0	0	0	0	0	-484	0	0	0	0	0
4214	BPA REG BILL BALANCING ACCT - IRRIGATION	-1,679	WA	0	0	-1,679	0	0	0	0	0	0	0	0	0
4215	BPA REG BILL BALANCING ACCT - COMMERCIA	-1,148	IDU	0	0	0	0	0	0	0	-1,148	0	0	0	0
4215	BPA REG BILL BALANCING ACCT - COMMERCIA	-2,778	OR	0	-2,778	0	0	0	0	0	0	0	0	0	0
4215	BPA REG BILL BALANCING ACCT - COMMERCIA	-1,263	WA	0	0	-1,263	0	0	0	0	0	0	0	0	0
422	INDUSTRIAL SALES (EXCLUDING IRRIGATION)	3,902	CA	3,902	0	0	0	0	0	0	0	0	0	0	0
422	INDUSTRIAL SALES (EXCLUDING IRRIGATION)	12,224	IDU	0	0	0	0	0	0	0	12,224	0	0	0	0
422	INDUSTRIAL SALES (EXCLUDING IRRIGATION)	121,683	OR	0	121,683	0	0	0	0	0	0	0	0	0	0
422	INDUSTRIAL SALES (EXCLUDING IRRIGATION)	188,064	UT	0	0	0	0	0	0	188,064	0	0	0	0	0
422	INDUSTRIAL SALES (EXCLUDING IRRIGATION)	41,046	WA	0	0	41,046	0	0	0	0	0	0	0	0	0
422	INDUSTRIAL SALES (EXCLUDING IRRIGATION)	153,850	WYP	0	0	0	0	0	153,850	0	0	0	0	0	0
422	INDUSTRIAL SALES (EXCLUDING IRRIGATION)	26,473	WYU	0	0	0	0	0	0	0	0	26,473	0	0	0
423	INDUSTRIAL SALES - IRRIGATION	2,118	CA	2,118	0	0	0	0	0	0	0	0	0	0	0
423	INDUSTRIAL SALES - IRRIGATION	39,694	IDU	0	0	0	0	0	0	0	39,694	0	0	0	0
423	INDUSTRIAL SALES - IRRIGATION	11,022	OR	0	11,022	0	0	0	0	0	0	0	0	0	0
423	INDUSTRIAL SALES - IRRIGATION	8,624	UT	0	0	0	0	0	0	8,624	0	0	0	0	0
423	INDUSTRIAL SALES - IRRIGATION	9,218	WA	0	0	9,218	0	0	0	0	0	0	0	0	0
423	INDUSTRIAL SALES - IRRIGATION	858	WYP	0	0	0	0	0	858	0	0	0	0	0	0
423	INDUSTRIAL SALES - IRRIGATION	120	WYU	0	0	0	0	0	0	0	0	120	0	0	0
4241	SPECIAL CONTRACTS-INTERUPTIBLE KWH-ENR	106,662	SE	1,847	28,790	8,983	0	0	14,494	42,420	7,521	2,218	389	0	0
	Total 442	**1,498,145**		**34,323**	**428,443**	**125,750**	**0**	**0**	**232,614**	**572,677**	**68,861**	**35,088**	**389**	**0**	**0**
4441	PUBLIC STREET AND HIGHWAY LIGHTING	6	CA	6	0	0	0	0	0	0	0	0	0	0	0
4441	PUBLIC STREET AND HIGHWAY LIGHTING	-6	IDU	0	0	0	0	0	0	0	-6	0	0	0	0
4441	PUBLIC STREET AND HIGHWAY LIGHTING	280	OR	0	280	0	0	0	0	0	0	0	0	0	0
4441	PUBLIC STREET AND HIGHWAY LIGHTING	360	UT	0	0	0	0	0	0	360	0	0	0	0	0
4441	PUBLIC STREET AND HIGHWAY LIGHTING	14	WA	0	0	14	0	0	0	0	0	0	0	0	0
4441	PUBLIC STREET AND HIGHWAY LIGHTING	53	WYP	0	0	0	0	0	53	0	0	0	0	0	0
4441	PUBLIC STREET AND HIGHWAY LIGHTING	115	WYU	0	0	0	0	0	0	0	0	115	0	0	0
4441	PUBLIC STREET AND HIGHWAY LIGHTING	325	CA	325	0	0	0	0	0	0	0	0	0	0	0
4441	PUBLIC STREET AND HIGHWAY LIGHTING	277	IDU	0	0	0	0	0	0	0	277	0	0	0	0
4441	PUBLIC STREET AND HIGHWAY LIGHTING	4,543	OR	0	4,543	0	0	0	0	0	0	0	0	0	0
4441	PUBLIC STREET AND HIGHWAY LIGHTING	7,772	UT	0	0	0	0	0	0	7,772	0	0	0	0	0
4441	PUBLIC STREET AND HIGHWAY LIGHTING	845	WA	0	0	845	0	0	0	0	0	0	0	0	0
4441	PUBLIC STREET AND HIGHWAY LIGHTING	1,226	WYP	0	0	0	0	0	1,226	0	0	0	0	0	0

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141	PUBLIC STREET AND HIGHWAY LIGHTING	359	WYU	0	0	0	0	0	0	0	0	359	0	0	0
	Total 444	**16,169**		**331**	**4,823**	**859**	**0**	**0**	**1,279**	**8,132**	**271**	**474**	**0**	**0**	**0**
151	OTHER SALES TO PUBLIC AUTHORITIES	274	UT	0	0	0	0	0	0	274	0	0	0	0	0
151	OTHER SALES TO PUBLIC AUTHORITIES	17,603	UT	0	0	0	0	0	0	17,603	0	0	0	0	0
	Total 445	**17,877**		**0**	**0**	**0**	**0**	**0**	**0**	**17,877**	**0**	**0**	**0**	**0**	**0**
171	ON-SYSTEM WHOLESALE - FIRM	5,374	FERC	0	0	0	0	0	0	0	0	0	5,374	0	0
171	ON-SYSTEM WHOLESALE - FIRM	861	OR	0	861	0	0	0	0	0	0	0	0	0	0
171	ON-SYSTEM WHOLESALE - FIRM	25	WYP	0	0	0	0	0	25	0	0	0	0	0	0
1712	PRE-MERGER FIRM SALES - PPD	19,510	SG	355	5,571	1,685	0	0	2,399	7,819	1,247	357	77	0	0
17122	PRE-MERGER FIRM SALES - UPD	20,554	SG	374	5,869	1,775	0	0	2,527	8,237	1,314	377	81	0	0
1713	POST MERGER FIRM	302,300	SG	5,495	86,322	26,112	0	0	37,166	121,149	19,320	5,537	1,198	0	0
1714	SHORT-TERM FIRM WHOLESALE SALES	200,550	SG	3,646	57,267	17,323	0	0	24,656	80,372	12,817	3,674	795	0	0
172	SALES FOR RESALE - REVENUE ESTIMATES	-21,903	SG	-398	-6,254	-1,892	0	0	-2,693	-8,778	-1,400	-401	-87	0	0
173	SALES FOR RESALE - SMUD	1,468	OTHER	0	0	0	0	0	0	0	0	0	0	1,468	0
175	OFF-SYSTEM WHOLESALE - NON FIRM	27,932	SE	484	7,539	2,352	0	0	3,796	11,109	1,970	581	102	0	0
179	TRANSMISSION SERVICE	762	FERC	0	0	0	0	0	0	0	0	0	762	0	0
179	TRANSMISSION SERVICE	5	WYP	0	0	0	0	0	5	0	0	0	0	0	0
	Total 447	**557,438**		**9,956**	**157,176**	**47,357**	**0**	**0**	**67,880**	**219,909**	**35,267**	**10,124**	**8,303**	**1,468**	**0**
181	INTERDEPARTMENTAL SALES	-2	OR	0	-2	0	0	0	0	0	0	0	0	0	0
181	INTERDEPARTMENTAL SALES	0	UT	0	0	0	0	0	0	0	0	0	0	0	0
181	INTERDEPARTMENTAL SALES	0	WA	0	0	0	0	0	0	0	0	0	0	0	0
	Total 448	**-2**		**0**	**-2**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
4911	PROV FOR RATE REFUNDS - RESIDENTIAL	0	UT	0	0	0	0	0	0	0	0	0	0	0	0
4912	PROV FOR RATE REFUNDS - COMMERCIAL	0	UT	0	0	0	0	0	0	0	0	0	0	0	0
	Total 449	**0**		**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
50	FORFEITED DISCOUNTS & INTEREST	26	CA	26	0	0	0	0	0	0	0	0	0	0	0
50	FORFEITED DISCOUNTS & INTEREST	0	IDU	0	0	0	0	0	0	0	0	0	0	0	0
50	FORFEITED DISCOUNTS & INTEREST	-17	OR	0	-17	0	0	0	0	0	0	0	0	0	0
50	FORFEITED DISCOUNTS & INTEREST	3	UT	0	0	0	0	0	0	3	0	0	0	0	0
50	FORFEITED DISCOUNTS & INTEREST	-13	WA	0	0	-13	0	0	0	0	0	0	0	0	0
501	FORFEITED DISCOUNT & INTEREST-RESIDENT	109	CA	109	0	0	0	0	0	0	0	0	0	0	0
501	FORFEITED DISCOUNT & INTEREST-RESIDENT	97	IDU	0	0	0	0	0	0	0	97	0	0	0	0
501	FORFEITED DISCOUNT & INTEREST-RESIDENT	1,498	OR	0	1,498	0	0	0	0	0	0	0	0	0	0

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501	FORFEITED DISCOUNT & INTEREST-RESIDENT	0	SO	0	0	0	0	0	0	0	0	0	0	0	0
501	FORFEITED DISCOUNT & INTEREST-RESIDENT	1,392	UT	0	0	0	0	0	0	1,392	0	0	0	0	0
501	FORFEITED DISCOUNT & INTEREST-RESIDENT	231	WA	0	0	231	0	0	0	0	0	0	0	0	0
501	FORFEITED DISCOUNT & INTEREST-RESIDENT	211	WYP	0	0	0	0	0	211	0	0	0	0	0	0
501	FORFEITED DISCOUNT & INTEREST-RESIDENT	31	WYU	0	0	0	0	0	0	0	0	31	0	0	0
502	FORFEITED DISCOUNT & INTEREST-COMMERCL	48	CA	48	0	0	0	0	0	0	0	0	0	0	0
502	FORFEITED DISCOUNT & INTEREST-COMMERCL	39	IDU	0	0	0	0	0	0	0	39	0	0	0	0
502	FORFEITED DISCOUNT & INTEREST-COMMERCL	482	OR	0	482	0	0	0	0	0	0	0	0	0	0
502	FORFEITED DISCOUNT & INTEREST-COMMERCL	0	SO	0	0	0	0	0	0	0	0	0	0	0	0
502	FORFEITED DISCOUNT & INTEREST-COMMERCL	516	UT	0	0	0	0	0	0	516	0	0	0	0	0
502	FORFEITED DISCOUNT & INTEREST-COMMERCL	98	WA	0	0	98	0	0	0	0	0	0	0	0	0
502	FORFEITED DISCOUNT & INTEREST-COMMERCL	75	WYP	0	0	0	0	0	75	0	0	0	0	0	0
502	FORFEITED DISCOUNT & INTEREST-COMMERCL	10	WYU	0	0	0	0	0	0	0	0	10	0	0	0
503	FORFEITED DISCOUNT & INTEREST-INDUSTRIAI	17	CA	17	0	0	0	0	0	0	0	0	0	0	0
503	FORFEITED DISCOUNT & INTEREST-INDUSTRIAI	112	IDU	0	0	0	0	0	0	0	112	0	0	0	0
503	FORFEITED DISCOUNT & INTEREST-INDUSTRIAI	96	OR	0	96	0	0	0	0	0	0	0	0	0	0
503	FORFEITED DISCOUNT & INTEREST-INDUSTRIAI	0	SO	0	0	0	0	0	0	0	0	0	0	0	0
503	FORFEITED DISCOUNT & INTEREST-INDUSTRIAI	499	UT	0	0	0	0	0	0	499	0	0	0	0	0
503	FORFEITED DISCOUNT & INTEREST-INDUSTRIAI	37	WA	0	0	37	0	0	0	0	0	0	0	0	0
503	FORFEITED DISCOUNT & INTEREST-INDUSTRIAI	47	WYP	0	0	0	0	0	47	0	0	0	0	0	0
503	FORFEITED DISCOUNT & INTEREST-INDUSTRIAI	8	WYU	0	0	0	0	0	0	0	0	8	0	0	0
504	GOVERNMENTAL, MUNICIPAL & ALL OTHER	2	CA	2	0	0	0	0	0	0	0	0	0	0	0
504	GOVERNMENTAL, MUNICIPAL & ALL OTHER	1	IDU	0	0	0	0	0	0	0	1	0	0	0	0
504	GOVERNMENTAL, MUNICIPAL & ALL OTHER	25	OR	0	25	0	0	0	0	0	0	0	0	0	0
504	GOVERNMENTAL, MUNICIPAL & ALL OTHER	0	SO	0	0	0	0	0	0	0	0	0	0	0	0
504	GOVERNMENTAL, MUNICIPAL & ALL OTHER	174	UT	0	0	0	0	0	0	174	0	0	0	0	0
504	GOVERNMENTAL, MUNICIPAL & ALL OTHER	-35	WA	0	0	-35	0	0	0	0	0	0	0	0	0
504	GOVERNMENTAL, MUNICIPAL & ALL OTHER	0	WYP	0	0	0	0	0	0	0	0	0	0	0	0
504	GOVERNMENTAL, MUNICIPAL & ALL OTHER	0	WYU	0	0	0	0	0	0	0	0	0	0	0	0
	Total 450	**5,819**		**202**	**2,084**	**318**	**0**	**0**	**333**	**2,584**	**249**	**49**	**0**	**0**	**0**
151	MISCELLANEOUS SERVICE REVENUES	4	CA	4	0	0	0	0	0	0	0	0	0	0	0
151	MISCELLANEOUS SERVICE REVENUES	-3	OR	0	-3	0	0	0	0	0	0	0	0	0	0
151	MISCELLANEOUS SERVICE REVENUES	-2	WA	0	0	-2	0	0	0	0	0	0	0	0	0
1511	ACCOUNT SERVICE CHARGE	41	CA	41	0	0	0	0	0	0	0	0	0	0	0
1511	ACCOUNT SERVICE CHARGE	90	IDU	0	0	0	0	0	0	0	90	0	0	0	0
1511	ACCOUNT SERVICE CHARGE	1,221	OR	0	1,221	0	0	0	0	0	0	0	0	0	0

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511	ACCOUNT SERVICE CHARGE	0	SO	0	0	0	0	0	0	0	0	0	0	0	0
511	ACCOUNT SERVICE CHARGE	1,069	UT	0	0	0	0	0	0	1,069	0	0	0	0	0
511	ACCOUNT SERVICE CHARGE	191	WA	0	0	191	0	0	0	0	0	0	0	0	0
511	ACCOUNT SERVICE CHARGE	109	WYP	0	0	0	0	0	109	0	0	0	0	0	0
511	ACCOUNT SERVICE CHARGE	17	WYU	0	0	0	0	0	0	0	0	17	0	0	0
512	TAMPERING/UNAUTHORIZED RECONNECTION (	1	CA	1	0	0	0	0	0	0	0	0	0	0	0
512	TAMPERING/UNAUTHORIZED RECONNECTION (	2	IDU	0	0	0	0	0	0	0	2	0	0	0	0
512	TAMPERING/UNAUTHORIZED RECONNECTION (	29	OR	0	29	0	0	0	0	0	0	0	0	0	0
512	TAMPERING/UNAUTHORIZED RECONNECTION (	35	UT	0	0	0	0	0	0	35	0	0	0	0	0
512	TAMPERING/UNAUTHORIZED RECONNECTION (	5	WA	0	0	5	0	0	0	0	0	0	0	0	0
512	TAMPERING/UNAUTHORIZED RECONNECTION (	5	WYP	0	0	0	0	0	5	0	0	0	0	0	0
512	TAMPERING/UNAUTHORIZED RECONNECTION (	0	WYU	0	0	0	0	0	0	0	0	0	0	0	0
513	OTHER WEATHERIZATION LOANS	10	IDU	0	0	0	0	0	0	0	10	0	0	0	0
513	OTHER WEATHERIZATION LOANS	173	OR	0	173	0	0	0	0	0	0	0	0	0	0
513	OTHER WEATHERIZATION LOANS	0	SO	0	0	0	0	0	0	0	0	0	0	0	0
513	OTHER WEATHERIZATION LOANS	2,469	UT	0	0	0	0	0	0	2,469	0	0	0	0	0
513	OTHER WEATHERIZATION LOANS	1	WA	0	0	1	0	0	0	0	0	0	0	0	0
513	OTHER WEATHERIZATION LOANS	83	WYP	0	0	0	0	0	83	0	0	0	0	0	0
513	OTHER WEATHERIZATION LOANS	8	WYU	0	0	0	0	0	0	0	0	8	0	0	0
5131	WEATHERIZATION LOANS 8%	0	CA	0	0	0	0	0	0	0	0	0	0	0	0
5135	WEATHERIZATION LOANS 12% 12 MONTHS	3	IDU	0	0	0	0	0	0	0	3	0	0	0	0
5141	ENERGY FINANSWER (NEW COMMERCIAL)	4	CA	4	0	0	0	0	0	0	0	0	0	0	0
5141	ENERGY FINANSWER (NEW COMMERCIAL)	1	IDU	0	0	0	0	0	0	0	1	0	0	0	0
5141	ENERGY FINANSWER (NEW COMMERCIAL)	296	UT	0	0	0	0	0	0	296	0	0	0	0	0
5141	ENERGY FINANSWER (NEW COMMERCIAL)	24	WA	0	0	24	0	0	0	0	0	0	0	0	0
5141	ENERGY FINANSWER (NEW COMMERCIAL)	4	WYP	0	0	0	0	0	4	0	0	0	0	0	0
5142	PACIFIC ENVIRONMENTS(EXISTING COMMERCI	0	UT	0	0	0	0	0	0	0	0	0	0	0	0
5143	INDUSTRIAL FINANSWER	7	CA	7	0	0	0	0	0	0	0	0	0	0	0
5143	INDUSTRIAL FINANSWER	2	UT	0	0	0	0	0	0	2	0	0	0	0	0
5143	INDUSTRIAL FINANSWER	47	WA	0	0	47	0	0	0	0	0	0	0	0	0
5144	ENERGY FINANSWER LIGHT PRO	5	CA	5	0	0	0	0	0	0	0	0	0	0	0
5144	ENERGY FINANSWER LIGHT PRO	18	WA	0	0	18	0	0	0	0	0	0	0	0	0
5149	ENERGY FINANSWER 12,000	4	UT	0	0	0	0	0	0	4	0	0	0	0	0
5149	ENERGY FINANSWER 12,000	1	WYU	0	0	0	0	0	0	0	0	1	0	0	0
5153	IRRIGATION FINANSWER	9	CA	9	0	0	0	0	0	0	0	0	0	0	0
5153	IRRIGATION FINANSWER	1	OR	0	1	0	0	0	0	0	0	0	0	0	0
5154	RETROFIT ENERGY FINANSWER	6	UT	0	0	0	0	0	0	6	0	0	0	0	0

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Primary Account	Description	Total	Alloc	Calif	Oregon	Wash	Id PPL	Mont	Wy-PPL	Utah	Id UPL	Wy-UPL	FERC	Other	Nutil
1519	HASSLE FREE WATER HEATER (OREGON ONLY)	0	CA	0	0	0	0	0	0	0	0	0	0	0	0
1519	HASSLE FREE WATER HEATER (OREGON ONLY)	367	OR	0	367	0	0	0	0	0	0	0	0	0	0
1519	HASSLE FREE WATER HEATER (OREGON ONLY)	0	WA	0	0	0	0	0	0	0	0	0	0	0	0
	Total 451	**6,357**		**71**	**1,788**	**284**	**0**	**0**	**201**	**3,881**	**106**	**26**	**0**	**0**	**0**
1541	RENTS - COMMON	320	CA	320	0	0	0	0	0	0	0	0	0	0	0
1541	RENTS - COMMON	237	IDU	0	0	0	0	0	0	0	237	0	0	0	0
1541	RENTS - COMMON	4,742	OR	0	4,742	0	0	0	0	0	0	0	0	0	0
1541	RENTS - COMMON	1,580	SG	29	451	136	0	0	194	633	101	29	6	0	0
1541	RENTS - COMMON	145	SO	4	44	12	0	0	16	58	9	3	0	0	0
1541	RENTS - COMMON	6,416	UT	0	0	0	0	0	0	6,416	0	0	0	0	0
1541	RENTS - COMMON	1,407	WA	0	0	1,407	0	0	0	0	0	0	0	0	0
1541	RENTS - COMMON	-51	WYP	0	0	0	0	0	-51	0	0	0	0	0	0
1541	RENTS - COMMON	525	WYU	0	0	0	0	0	0	0	0	525	0	0	0
1542	RENTS - NON COMMON	24	UT	0	0	0	0	0	0	24	0	0	0	0	0
1542	RENTS - NON COMMON	86	WA	0	0	86	0	0	0	0	0	0	0	0	0
1543	MCI FOGWIRE REVENUES	3,355	SG	61	958	290	0	0	412	1,345	214	61	13	0	0
	Total 454	**18,786**		**414**	**6,195**	**1,931**	**0**	**0**	**572**	**8,476**	**561**	**618**	**20**	**0**	**0**
15613	INCOME FROM FISH, WILDLIFE, & RECREATION	35	SG	1	10	3	0	0	4	14	2	1	0	0	0
15614	CALIFORNIA SBC OFFSET	-217	CA	-217	0	0	0	0	0	0	0	0	0	0	0
15616	POST-MERGER FIRM WHEELING REVENUE	14,659	SG	266	4,186	1,266	0	0	1,802	5,875	937	269	58	0	0
156177	REC WHEELING REVENUE - UPD	790	SG	14	226	68	0	0	97	317	50	14	3	0	0
1562	OTHER ELECTRIC REV (EXCLUDING WHEELING	99	CA	99	0	0	0	0	0	0	0	0	0	0	0
1562	OTHER ELECTRIC REV (EXCLUDING WHEELING	197	IDU	0	0	0	0	0	0	0	197	0	0	0	0
1562	OTHER ELECTRIC REV (EXCLUDING WHEELING	43,162	OR	0	43,162	0	0	0	0	0	0	0	0	0	0
1562	OTHER ELECTRIC REV (EXCLUDING WHEELING	2,951	SE	51	797	249	0	0	401	1,174	208	61	11	0	0
1562	OTHER ELECTRIC REV (EXCLUDING WHEELING	6,551	SG	119	1,871	566	0	0	805	2,625	419	120	26	0	0
1562	OTHER ELECTRIC REV (EXCLUDING WHEELING	3,588	SO	95	1,083	299	0	0	395	1,430	213	64	9	0	0
1562	OTHER ELECTRIC REV (EXCLUDING WHEELING	1,023	UT	0	0	0	0	0	0	1,023	0	0	0	0	0
1562	OTHER ELECTRIC REV (EXCLUDING WHEELING	5,614	WA	0	0	5,614	0	0	0	0	0	0	0	0	0
1562	OTHER ELECTRIC REV (EXCLUDING WHEELING	42	WYP	0	0	0	0	0	42	0	0	0	0	0	0
15626	PRE-MERGER FIRM WHEELING REVENUE - PPD	5,256	SG	96	1,501	454	0	0	646	2,106	336	96	21	0	0
156266	PRE-MERGER FIRM WHEELING REVENUE - UPD	11,805	SG	215	3,371	1,020	0	0	1,451	4,731	754	216	47	0	0
1564	DEF DSM REV - CARRYING CHARGES	-4,986	OTHER	0	0	0	0	0	0	0	0	0	0	-4,986	0
1564	DEF DSM REV - CARRYING CHARGES	1,249	UT	0	0	0	0	0	0	1,249	0	0	0	0	0
1564	DEF DSM REV - CARRYING CHARGES	-10	WA	0	0	-10	0	0	0	0	0	0	0	0	0

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llocation Method: Rolled-In

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Allocated - in Thousands

Period Beginning: 4 / 2003
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imary ccount	Description	Total	Alloc	Calif	Oregon	Wash	Id PPL	Mont	Wy-PPL	Utah	Id UPL	Wy-UPL	FERC	Other	Nutil
565	DEF DSM REV - DEFERRED AMORTIZATION	-12,724	OTHER	0	0	0	0	0	0	0	0	0	0	-12,724	0
566	DEF DSM REV - NET LOST REVENUE	-4,156	OTHER	0	0	0	0	0	0	0	0	0	0	-4,156	0
5665	NON-FIRM WHEELING REVENUE	11,190	SE	194	3,020	942	0	0	1,521	4,450	789	233	41	0	0
5666	SHORT TERM FIRM WHEELING	1,546	SG	28	441	134	0	0	190	620	99	28	6	0	0
567	DEF DSM REV - INCENTIVE MECHANISM	203	OTHER	0	0	0	0	0	0	0	0	0	0	203	0
569	INTERNAL WHEELING REVENUE	3,203	SE	55	865	270	0	0	435	1,274	226	67	12	0	0
	Total 456	**91,070**		**1,016**	**60,531**	**10,875**	**0**	**0**	**7,791**	**26,888**	**4,230**	**1,169**	**233**	**-21,663**	**0**
	Grand Total	**3,115,603**		**77,869**	**1,001,292**	**264,044**	**0**	**0**	**365,591**	**1,228,946**	**133,904**	**55,213**	**8,942**	**-20,195**	**0**

B2. O & M EXPENSE

Operation & Maintainance Expense

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Operation & Maintainance Expense

llocation Method: Rolled-In

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Period Beginning: 4 / 2003
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rimary ccount	Description	Total	Alloc	Calif	Oregon	Wash	Id PPL	Mont	Wy-PPL	Utah	Id UPL	Wy-UPL	FERC	Other	Nutil
20	ADMINISTRATIVE AND GENERAL SALARIES	0	CA	0	0	0	0	0	0	0	0	0	0	0	0
20	ADMINISTRATIVE AND GENERAL SALARIES	0	OR	0	0	0	0	0	0	0	0	0	0	0	0
20	ADMINISTRATIVE AND GENERAL SALARIES	97,906	SO	2,588	29,541	8,169	0	0	10,781	39,027	5,813	1,742	245	0	0
20	ADMINISTRATIVE AND GENERAL SALARIES	560	UT	0	0	0	0	0	0	560	0	0	0	0	0
20	ADMINISTRATIVE AND GENERAL SALARIES	54	WYP	0	0	0	0	0	54	0	0	0	0	0	0
	Total 920	**98,520**		**2,588**	**29,541**	**8,169**	**0**	**0**	**10,835**	**39,587**	**5,813**	**1,742**	**245**	**0**	**0**
21	OFFICE SUPPLIES AND EXPENSES	0	CA	0	0	0	0	0	0	0	0	0	0	0	0
21	OFFICE SUPPLIES AND EXPENSES	24	CN	1	8	2	0	0	2	11	1	0	0	0	0
21	OFFICE SUPPLIES AND EXPENSES	272	OR	0	272	0	0	0	0	0	0	0	0	0	0
21	OFFICE SUPPLIES AND EXPENSES	0	SG	0	0	0	0	0	0	0	0	0	0	0	0
21	OFFICE SUPPLIES AND EXPENSES	17,217	SO	455	5,195	1,436	0	0	1,896	6,863	1,022	306	43	0	0
21	OFFICE SUPPLIES AND EXPENSES	127	UT	0	0	0	0	0	0	127	0	0	0	0	0
21	OFFICE SUPPLIES AND EXPENSES	0	WA	0	0	0	0	0	0	0	0	0	0	0	0
21	OFFICE SUPPLIES AND EXPENSES	17	WYP	0	0	0	0	0	17	0	0	0	0	0	0
	Total 921	**17,657**		**456**	**5,475**	**1,438**	**0**	**0**	**1,915**	**7,001**	**1,023**	**307**	**43**	**0**	**0**
22	ADMINISTRATIVE EXPENSES TRANSFERRED - C	-37,485	SO	-991	-11,310	-3,127	0	0	-4,128	-14,942	-2,226	-667	-94	0	0
	Total 922	**-37,485**		**-991**	**-11,310**	**-3,127**	**0**	**0**	**-4,128**	**-14,942**	**-2,226**	**-667**	**-94**	**0**	**0**
23	OUTSIDE SERVICES EMPLOYED (USE .1 OR .2)	0	CA	0	0	0	0	0	0	0	0	0	0	0	0
23	OUTSIDE SERVICES EMPLOYED (USE .1 OR .2)	78	CN	2	26	6	0	0	5	35	3	1	0	0	0
23	OUTSIDE SERVICES EMPLOYED (USE .1 OR .2)	0	IDU	0	0	0	0	0	0	0	0	0	0	0	0
23	OUTSIDE SERVICES EMPLOYED (USE .1 OR .2)	-4	OR	0	-4	0	0	0	0	0	0	0	0	0	0
23	OUTSIDE SERVICES EMPLOYED (USE .1 OR .2)	36,924	SO	976	11,141	3,081	0	0	4,066	14,718	2,192	657	92	0	0
23	OUTSIDE SERVICES EMPLOYED (USE .1 OR .2)	-4	UT	0	0	0	0	0	0	-4	0	0	0	0	0
23	OUTSIDE SERVICES EMPLOYED (USE .1 OR .2)	0	WA	0	0	0	0	0	0	0	0	0	0	0	0
23	OUTSIDE SERVICES EMPLOYED (USE .1 OR .2)	22	WYP	0	0	0	0	0	22	0	0	0	0	0	0
	Total 923	**37,016**		**978**	**11,163**	**3,087**	**0**	**0**	**4,094**	**14,749**	**2,195**	**658**	**92**	**0**	**0**
24	PROPERTY INSURANCE	25,378	SO	671	7,657	2,117	0	0	2,795	10,116	1,507	452	64	0	0
	Total 924	**25,378**		**671**	**7,657**	**2,117**	**0**	**0**	**2,795**	**10,116**	**1,507**	**452**	**64**	**0**	**0**
25	INJURIES AND DAMAGES	18,426	SO	487	5,560	1,537	0	0	2,029	7,345	1,094	328	46	0	0

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rimary ccount	Description	Total	Alloc	Calif	Oregon	Wash	Id PPL	Mont	Wy-PPL	Utah	Id UPL	Wy-UPL	FERC	Other	Nutil
	Total 925	**18,426**		**487**	**5,560**	**1,537**	**0**	**0**	**2,029**	**7,345**	**1,094**	**328**	**46**	**0**	**0**
282	REGULATORY COMMISSION EXPENSE	245	CA	245	0	0	0	0	0	0	0	0	0	0	0
282	REGULATORY COMMISSION EXPENSE	0	CN	0	0	0	0	0	0	0	0	0	0	0	0
282	REGULATORY COMMISSION EXPENSE	265	IDU	0	0	0	0	0	0	0	265	0	0	0	0
282	REGULATORY COMMISSION EXPENSE	2,335	OR	0	2,335	0	0	0	0	0	0	0	0	0	0
282	REGULATORY COMMISSION EXPENSE	0	SG	0	0	0	0	0	0	0	0	0	0	0	0
282	REGULATORY COMMISSION EXPENSE	2	SO	0	1	0	0	0	0	1	0	0	0	0	0
282	REGULATORY COMMISSION EXPENSE	2,918	UT	0	0	0	0	0	0	2,918	0	0	0	0	0
282	REGULATORY COMMISSION EXPENSE	610	WA	0	0	610	0	0	0	0	0	0	0	0	0
282	REGULATORY COMMISSION EXPENSE	0	WYP	0	0	0	0	0	0	0	0	0	0	0	0
282	REGULATORY COMMISSION EXPENSE	1,035	WYU	0	0	0	0	0	0	0	0	1,035	0	0	0
	Total 9282	**7,410**		**245**	**2,336**	**610**	**0**	**0**	**0**	**2,919**	**265**	**1,035**	**0**	**0**	**0**
283	FERC FILING FEE	1,165	SG	21	333	101	0	0	143	467	74	21	5	0	0
283	FERC FILING FEE	459	SO	12	138	38	0	0	51	183	27	8	1	0	0
	Total 9283	**1,624**		**33**	**471**	**139**	**0**	**0**	**194**	**650**	**102**	**30**	**6**	**0**	**0**
29	DUPLICATE CHARGES - CR	-13,656	SO	-361	-4,120	-1,139	0	0	-1,504	-5,443	-811	-243	-34	0	0
	Total 929	**-13,656**		**-361**	**-4,120**	**-1,139**	**0**	**0**	**-1,504**	**-5,443**	**-811**	**-243**	**-34**	**0**	**0**
301	GENERAL ADVERTISING EXPENSE	0	IDU	0	0	0	0	0	0	0	0	0	0	0	0
301	GENERAL ADVERTISING EXPENSE	143	OR	0	143	0	0	0	0	0	0	0	0	0	0
301	GENERAL ADVERTISING EXPENSE	2,829	SO	75	854	236	0	0	312	1,128	168	50	7	0	0
301	GENERAL ADVERTISING EXPENSE	4	UT	0	0	0	0	0	0	4	0	0	0	0	0
301	GENERAL ADVERTISING EXPENSE	7	WA	0	0	7	0	0	0	0	0	0	0	0	0
301	GENERAL ADVERTISING EXPENSE	0	WYP	0	0	0	0	0	0	0	0	0	0	0	0
	Total 9301	**2,983**		**75**	**997**	**243**	**0**	**0**	**312**	**1,132**	**168**	**50**	**7**	**0**	**0**
302	MISC GENERAL EXPENSES	-88	CA	-88	0	0	0	0	0	0	0	0	0	0	0
302	MISC GENERAL EXPENSES	0	CN	0	0	0	0	0	0	0	0	0	0	0	0
302	MISC GENERAL EXPENSES	1,130	IDU	0	0	0	0	0	0	0	1,130	0	0	0	0
302	MISC GENERAL EXPENSES	6,378	OR	0	6,378	0	0	0	0	0	0	0	0	0	0
302	MISC GENERAL EXPENSES	11,544	SO	305	3,483	963	0	0	1,271	4,602	685	205	29	0	0

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rimary ccount	Description	Total	Alloc	Calif	Oregon	Wash	Id PPL	Mont	Wy-PPL	Utah	Id UPL	Wy-UPL	FERC	Other	Nutil
302	MISC GENERAL EXPENSES	14,984	UT	0	0	0	0	0	0	14,984	0	0	0	0	0
302	MISC GENERAL EXPENSES	1,958	WA	0	0	1,958	0	0	0	0	0	0	0	0	0
302	MISC GENERAL EXPENSES	2,720	WYP	0	0	0	0	0	2,720	0	0	0	0	0	0
	Total 9302	**38,626**		**217**	**9,861**	**2,921**	**0**	**0**	**3,991**	**19,586**	**1,815**	**205**	**29**	**0**	**0**
31	RENTS (A&G)	133	OR	0	133	0	0	0	0	0	0	0	0	0	0
31	RENTS (A&G)	4,377	SO	116	1,321	365	0	0	482	1,745	260	78	11	0	0
31	RENTS (A&G)	4	WYP	0	0	0	0	0	4	0	0	0	0	0	0
	Total 931	**4,514**		**116**	**1,454**	**365**	**0**	**0**	**486**	**1,745**	**260**	**78**	**11**	**0**	**0**
	Total AGEX Administrative & General Expense	**201,013**		**4,514**	**59,082**	**16,360**	**0**	**0**	**21,018**	**84,443**	**11,206**	**3,974**	**415**	**0**	**0**

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imary ccount	Description	Total	Alloc	Calif	Oregon	Wash	Id PPL	Mont	Wy-PPL	Utah	Id UPL	Wy-UPL	FERC	Other	Nutil
)1	SUPERVISION (CUSTOMER ACCOUNTS)	53	CA	53	0	0	0	0	0	0	0	0	0	0	0
)1	SUPERVISION (CUSTOMER ACCOUNTS)	7,090	CN	196	2,335	546	0	0	496	3,178	277	63	0	0	0
)1	SUPERVISION (CUSTOMER ACCOUNTS)	71	IDU	0	0	0	0	0	0	0	71	0	0	0	0
)1	SUPERVISION (CUSTOMER ACCOUNTS)	661	OR	0	661	0	0	0	0	0	0	0	0	0	0
)1	SUPERVISION (CUSTOMER ACCOUNTS)	-447	UT	0	0	0	0	0	0	-447	0	0	0	0	0
)1	SUPERVISION (CUSTOMER ACCOUNTS)	30	WA	0	0	30	0	0	0	0	0	0	0	0	0
)1	SUPERVISION (CUSTOMER ACCOUNTS)	281	WYP	0	0	0	0	0	281	0	0	0	0	0	0
)1	SUPERVISION (CUSTOMER ACCOUNTS)	118	WYU	0	0	0	0	0	0	0	0	118	0	0	0
	Total 901	**7,857**		**249**	**2,996**	**576**	**0**	**0**	**777**	**2,731**	**348**	**181**	**0**	**0**	**0**
)2	METER READING EXPENSES	539	CA	539	0	0	0	0	0	0	0	0	0	0	0
)2	METER READING EXPENSES	-86	CN	-2	-28	-7	0	0	-6	-39	-3	-1	0	0	0
)2	METER READING EXPENSES	1,184	IDU	0	0	0	0	0	0	0	1,184	0	0	0	0
)2	METER READING EXPENSES	6,991	OR	0	6,991	0	0	0	0	0	0	0	0	0	0
)2	METER READING EXPENSES	10,772	UT	0	0	0	0	0	0	10,772	0	0	0	0	0
)2	METER READING EXPENSES	1,847	WA	0	0	1,847	0	0	0	0	0	0	0	0	0
)2	METER READING EXPENSES	1,954	WYP	0	0	0	0	0	1,954	0	0	0	0	0	0
)2	METER READING EXPENSES	298	WYU	0	0	0	0	0	0	0	0	298	0	0	0
	Total 902	**23,499**		**537**	**6,963**	**1,840**	**0**	**0**	**1,948**	**10,733**	**1,181**	**297**	**0**	**0**	**0**
)3	CUSTOMER RECORDS AND COLLECTION EXPEN	8,964	CN	247	2,952	690	0	0	626	4,018	351	79	0	0	0
)3	CUSTOMER RECORDS AND COLLECTION EXPEN	1	UT	0	0	0	0	0	0	1	0	0	0	0	0
	Total 903	**8,965**		**247**	**2,952**	**690**	**0**	**0**	**626**	**4,019**	**351**	**79**	**0**	**0**	**0**
)031	CUSTOMER RECORDS AND CUSTOMER SYSTEM	1,076	CN	30	354	83	0	0	75	482	42	10	0	0	0
	Total 9031	**1,076**		**30**	**354**	**83**	**0**	**0**	**75**	**482**	**42**	**10**	**0**	**0**	**0**
)032	CUSTOMER ACCOUNTING - BILLING	72	CA	72	0	0	0	0	0	0	0	0	0	0	0
)032	CUSTOMER ACCOUNTING - BILLING	19,439	CN	536	6,401	1,496	0	0	1,359	8,714	761	172	0	0	0
)032	CUSTOMER ACCOUNTING - BILLING	146	IDU	0	0	0	0	0	0	0	146	0	0	0	0
)032	CUSTOMER ACCOUNTING - BILLING	347	OR	0	347	0	0	0	0	0	0	0	0	0	0
)032	CUSTOMER ACCOUNTING - BILLING	434	UT	0	0	0	0	0	0	434	0	0	0	0	0
)032	CUSTOMER ACCOUNTING - BILLING	138	WA	0	0	138	0	0	0	0	0	0	0	0	0
)032	CUSTOMER ACCOUNTING - BILLING	54	WYP	0	0	0	0	0	54	0	0	0	0	0	0

B3. DEPRECIATION EXPENSE

Depreciation Expense

Sum of Specified Range Report

Period Beginning:	4 / 2003
Period Ending:	3 / 2004
Allocation Method:	Rolled-In
Allocation Version:	3 / 2004

llocation Method: Rolled-In

llocation Version: 3 / 2004

Depreciation Expense

Allocated - in Thousands

Period Beginning: 4 / 2003
Period Ending: 3 / 2004

7/16/2004

Sum of Specified Range Report

rimaty ccount	Secondary Account	Description	Total	Alloc	Calif	Oregon	Wash	Id PPL	Mont	Wy-PPL	Utah	Id UPL	Wy-UPL	FERC	Other	Nutil
03	3102	LAND RIGHTS	20	SG	0	6	2	0	0	2	8	1	0	0	0	0
Total	**3102**	**LAND RIGHTS**	**20**		**0**	**6**	**2**	**0**	**0**	**2**	**8**	**1**	**0**	**0**	**0**	**0**
03	3103	WATER RIGHTS	0	SG	0	0	0	0	0	0	0	0	0	0	0	0
Total	**3103**	**WATER RIGHTS**	**0**		**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
03	311	STRUCTURES AND IMPROVEMENTS	22,329	SG	406	6,376	1,929	0	0	2,745	8,949	1,427	409	89	0	0
Total	**311**	**STRUCTURES AND IMPROVEMENT**	**22,329**		**406**	**6,376**	**1,929**	**0**	**0**	**2,745**	**8,949**	**1,427**	**409**	**89**	**0**	**0**
03	312	BOILER PLANT EQUIPMENT	76,641	SG	1,393	21,885	6,620	0	0	9,423	30,715	4,898	1,404	304	0	0
Total	**312**	**BOILER PLANT EQUIPMENT**	**76,641**		**1,393**	**21,885**	**6,620**	**0**	**0**	**9,423**	**30,715**	**4,898**	**1,404**	**304**	**0**	**0**
03	314	TURBOGENERATOR UNITS	22,567	SG	410	6,444	1,949	0	0	2,774	9,044	1,442	413	89	0	0
Total	**314**	**TURBOGENERATOR UNITS**	**22,567**		**410**	**6,444**	**1,949**	**0**	**0**	**2,774**	**9,044**	**1,442**	**413**	**89**	**0**	**0**
03	315	ACCESSORY ELECTRIC EQUIPMENT	8,959	SG	163	2,558	774	0	0	1,101	3,590	573	164	36	0	0
Total	**315**	**ACCESSORY ELECTRIC EQUIPMEN**	**8,959**		**163**	**2,558**	**774**	**0**	**0**	**1,101**	**3,590**	**573**	**164**	**36**	**0**	**0**
03	316	MISCELLANEOUS POWER PLANT EQUIPME	992	SG	18	283	86	0	0	122	398	63	18	4	0	0
Total	**316**	**MISCELLANEOUS POWER PLANT E**	**992**		**18**	**283**	**86**	**0**	**0**	**122**	**398**	**63**	**18**	**4**	**0**	**0**
Total	**DSTM**	**Steam Depreciation Expense**	**131,508**		**2,390**	**37,552**	**11,360**	**0**	**0**	**16,168**	**52,703**	**8,404**	**2,409**	**521**	**0**	**0**

llocation Method: Rolled-In

llocation Version: 3 / 2004

Depreciation Expense

Allocated - in Thousands

Period Beginning: 4 / 2003
Period Ending: 3 / 2004

7/16/2004

Sum of Specified Range Report

imary ccount	Secondary Account	Description	Total	Alloc	Calif	Oregon	Wash	Id PPL	Mont	Wy-PPL	Utah	Id UPL	Wy-UPL	FERC	Other	Nutil
)3	3302	LAND RIGHTS	126	SG	2	36	11	0	0	15	50	8	2	0	0	0
	Total 3302	**LAND RIGHTS**	**126**		**2**	**36**	**11**	**0**	**0**	**15**	**50**	**8**	**2**	**0**	**0**	**0**
)3	3303	WATER RIGHTS	2	SG	0	1	0	0	0	0	1	0	0	0	0	0
	Total 3303	**WATER RIGHTS**	**2**		**0**	**1**	**0**	**0**	**0**	**0**	**1**	**0**	**0**	**0**	**0**	**0**
)3	3304	FLOOD RIGHTS	8	SG	0	2	1	0	0	1	3	1	0	0	0	0
	Total 3304	**FLOOD RIGHTS**	**8**		**0**	**2**	**1**	**0**	**0**	**1**	**3**	**1**	**0**	**0**	**0**	**0**
)3	33051	LAND RIGHTS - FISH/WILDLIFE	4	SG	0	1	0	0	0	0	2	0	0	0	0	0
	Total 33051	**LAND RIGHTS - FISH/WILDLIFE**	**4**		**0**	**1**	**0**	**0**	**0**	**0**	**2**	**0**	**0**	**0**	**0**	**0**
)3	331	STRUCTURES AND IMPROVE	1,964	SG	36	561	170	0	0	241	787	126	36	8	0	0
	Total 331	**STRUCTURES AND IMPROVE**	**1,964**		**36**	**561**	**170**	**0**	**0**	**241**	**787**	**126**	**36**	**8**	**0**	**0**
03	332	"RESERVOIRS, DAMS & WATERWAYS"	6,826	SG	124	1,949	590	0	0	839	2,736	436	125	27	0	0
	Total 332	**"RESERVOIRS, DAMS & WATERWA**	**6,826**		**124**	**1,949**	**590**	**0**	**0**	**839**	**2,736**	**436**	**125**	**27**	**0**	**0**
03	333	"WATER WHEELS, TURB & GENERATORS"	2,024	SG	37	578	175	0	0	249	811	129	37	8	0	0
	Total 333	**"WATER WHEELS, TURB & GENER**	**2,024**		**37**	**578**	**175**	**0**	**0**	**249**	**811**	**129**	**37**	**8**	**0**	**0**
03	334	ACCESSORY ELECTRIC EQUIPMENT	986	SG	18	282	85	0	0	121	395	63	18	4	0	0
	Total 334	**ACCESSORY ELECTRIC EQUIPMEN**	**986**		**18**	**282**	**85**	**0**	**0**	**121**	**395**	**63**	**18**	**4**	**0**	**0**
03	335	MISC POWER PLANT EQUIP	75	SG	1	21	6	0	0	9	30	5	1	0	0	0
	Total 335	**MISC POWER PLANT EQUIP**	**75**		**1**	**21**	**6**	**0**	**0**	**9**	**30**	**5**	**1**	**0**	**0**	**0**
03	336	"ROADS, RAILROADS & BRIDGES"	279	SG	5	80	24	0	0	34	112	18	5	1	0	0
	Total 336	**"ROADS, RAILROADS & BRIDGES"**	**279**		**5**	**80**	**24**	**0**	**0**	**34**	**112**	**18**	**5**	**1**	**0**	**0**
	Total DHYO	**Hydro Depreciation Expense**	**12,294**		**223**	**3,511**	**1,062**	**0**	**0**	**1,511**	**4,927**	**786**	**225**	**49**	**0**	**0**

llocation Method: Rolled-In

llocation Version: 3 / 2004

Depreciation Expense

Allocated - in Thousands

Period Beginning: 4 / 2003
Period Ending: 3 / 2004

7/16/2004

Sum of Specified Range Report

rimary ccount	Secondary Account	Description	Total	Alloc	Calif	Oregon	Wash	Id PPL	Mont	Wy-PPL	Utah	Id UPL	Wy-UPL	FERC	Other	Nutil
03	341	STRUCTURES & IMPROVEMENTS	470	SG	9	134	41	0	0	58	188	30	9	2	0	0
Total	**341**	**STRUCTURES & IMPROVEMENTS**	**470**		**9**	**134**	**41**	**0**	**0**	**58**	**188**	**30**	**9**	**2**	**0**	**0**
03	342	"FUEL HOLDERS,PRODUCERS, ACCES"	161	SG	3	46	14	0	0	20	65	10	3	1	0	0
Total	**342**	**"FUEL HOLDERS,PRODUCERS, ACC**	**161**		**3**	**46**	**14**	**0**	**0**	**20**	**65**	**10**	**3**	**1**	**0**	**0**
03	343	PRIME MOVERS	6,516	SG	118	1,861	563	0	0	801	2,611	416	119	26	0	0
Total	**343**	**PRIME MOVERS**	**6,516**		**118**	**1,861**	**563**	**0**	**0**	**801**	**2,611**	**416**	**119**	**26**	**0**	**0**
03	344	GENERATORS	1,850	SG	34	528	160	0	0	227	741	118	34	7	0	0
Total	**344**	**GENERATORS**	**1,850**		**34**	**528**	**160**	**0**	**0**	**227**	**741**	**118**	**34**	**7**	**0**	**0**
03	345	ACCESSORY ELECTRIC EQUIPMENT	491	SG	9	140	42	0	0	60	197	31	9	2	0	0
Total	**345**	**ACCESSORY ELECTRIC EQUIPMEN**	**491**		**9**	**140**	**42**	**0**	**0**	**60**	**197**	**31**	**9**	**2**	**0**	**0**
03	346	MISCELLANEOUS PWR PLANT EQUIP	16	SG	0	5	1	0	0	2	6	1	0	0	0	0
Total	**346**	**MISCELLANEOUS PWR PLANT EQU**	**16**		**0**	**5**	**1**	**0**	**0**	**2**	**6**	**1**	**0**	**0**	**0**	**0**
Total	**DOTP**	**Other Depreciation Expense**	**9,504**		**173**	**2,714**	**821**	**0**	**0**	**1,168**	**3,809**	**607**	**174**	**38**	**0**	**0**

llocation Method: Rolled-In

llocation Version: 3 / 2004

Depreciation Expense

Allocated - in Thousands

Period Beginning: 4 / 2003
Period Ending: 3 / 2004

7/16/2004

Sum of Specified Range Report

rimary ccount	Secondary Account	Description	Total	Alloc	Calif	Oregon	Wash	Id PPL	Mont	Wy-PPL	Utah	Id UPL	Wy-UPL	FERC	Other	Nutil
03	3502	LAND RIGHTS	783	SG	14	224	68	0	0	96	314	50	14	3	0	0
Total	**3502**	**LAND RIGHTS**	**783**		**14**	**224**	**68**	**0**	**0**	**96**	**314**	**50**	**14**	**3**	**0**	**0**
03	352	STRUCTURES & IMPROVEMENTS	786	SG	14	224	68	0	0	97	315	50	14	3	0	0
03	352	STRUCTURES & IMPROVEMENTS	1	SNPT	0	0	0	0	0	0	0	0	0	0	0	0
Total	**352**	**STRUCTURES & IMPROVEMENTS**	**787**		**14**	**225**	**68**	**0**	**0**	**97**	**315**	**50**	**14**	**3**	**0**	**0**
03	353	STATION EQUIPMENT	15,079	SG	274	4,306	1,303	0	0	1,854	6,043	964	276	60	0	0
03	353	STATION EQUIPMENT	10	SNPT	0	3	1	0	0	1	4	1	0	0	0	0
Total	**353**	**STATION EQUIPMENT**	**15,089**		**274**	**4,309**	**1,303**	**0**	**0**	**1,855**	**6,047**	**964**	**276**	**60**	**0**	**0**
03	3534	STATION EQUIP. STEP-UP TRANSFORMER	963	SG	18	275	83	0	0	118	386	62	18	4	0	0
Total	**3534**	**STATION EQUIP. STEP-UP TRANSF(**	**963**		**18**	**275**	**83**	**0**	**0**	**118**	**386**	**62**	**18**	**4**	**0**	**0**
03	354	TOWERS AND FIXTURES	7,588	SG	138	2,167	655	0	0	933	3,041	485	139	30	0	0
03	354	TOWERS AND FIXTURES	3	SNPT	0	1	0	0	0	0	1	0	0	0	0	0
Total	**354**	**TOWERS AND FIXTURES**	**7,591**		**138**	**2,168**	**656**	**0**	**0**	**933**	**3,042**	**485**	**139**	**30**	**0**	**0**
03	355	POLES AND FIXTURES	11,754	SG	214	3,356	1,015	0	0	1,445	4,711	751	215	47	0	0
Total	**355**	**POLES AND FIXTURES**	**11,754**		**214**	**3,356**	**1,015**	**0**	**0**	**1,445**	**4,711**	**751**	**215**	**47**	**0**	**0**
03	356	OVERHEAD CONDUCTORS & DEVICES	12,500	SG	227	3,569	1,080	0	0	1,537	5,009	799	229	50	0	0
03	356	OVERHEAD CONDUCTORS & DEVICES	16	SNPT	0	5	1	0	0	2	6	1	0	0	0	0
Total	**356**	**OVERHEAD CONDUCTORS & DEVI(**	**12,516**		**227**	**3,574**	**1,081**	**0**	**0**	**1,539**	**5,016**	**800**	**229**	**50**	**0**	**0**
03	357	UNDERGROUND CONDUIT	75	SG	1	21	6	0	0	9	30	5	1	0	0	0
Total	**357**	**UNDERGROUND CONDUIT**	**75**		**1**	**21**	**6**	**0**	**0**	**9**	**30**	**5**	**1**	**0**	**0**	**0**
03	358	UNDERGROUND CONDUCTORS & DEVICES	93	SG	2	27	8	0	0	11	37	6	2	0	0	0
Total	**358**	**UNDERGROUND CONDUCTORS & D**	**93**		**2**	**27**	**8**	**0**	**0**	**11**	**37**	**6**	**2**	**0**	**0**	**0**
03	359	ROADS AND TRAILS	160	SG	3	46	14	0	0	20	64	10	3	1	0	0
Total	**359**	**ROADS AND TRAILS**	**160**		**3**	**46**	**14**	**0**	**0**	**20**	**64**	**10**	**3**	**1**	**0**	**0**
Total	**DTRN**	**Transimission Depreciation Expense**	**49,811**		**905**	**14,224**	**4,303**	**0**	**0**	**6,124**	**19,962**	**3,183**	**912**	**197**	**0**	**0**

llocation Method: Rolled-In

llocation Version: 3 / 2004

Depreciation Expense

Allocated - in Thousands

Period Beginning: 4 / 2003
Period Ending: 3 / 2004

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Sum of Specified Range Report

rimary ccount	Secondary Account	Description	Total	Alloc	Calif	Oregon	Wash	Id PPL	Mont	Wy-PPL	Utah	Id UPL	Wy-UPL	FERC	Other	Nutil
)3	399	UNDISTRIBUTED	8	SE	0	2	1	0	0	1	3	1	0	0	0	0
Total	**399**	**UNDISTRIBUTED**	**8**		**0**	**2**	**1**	**0**	**0**	**1**	**3**	**1**	**0**	**0**	**0**	**0**
Total	**DMIN**	**Mining Depreciation Expense**	**8**		**0**	**2**	**1**	**0**	**0**	**1**	**3**	**1**	**0**	**0**	**0**	**0**

llocation Method: Rolled-In

llocation Version: 3 / 2004

Depreciation Expense

Allocated - in Thousands

Period Beginning: 4 / 2003
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Sum of Specified Range Report

rimary ccount	Secondary Account	Description	Total	Alloc	Calif	Oregon	Wash	Id PPL	Mont	Wy-PPL	Utah	Id UPL	Wy-UPL	FERC	Other	Nutil
03	3602	LAND RIGHTS	14	CA	14	0	0	0	0	0	0	0	0	0	0	0
03	3602	LAND RIGHTS	17	IDU	0	0	0	0	0	0	0	17	0	0	0	0
03	3602	LAND RIGHTS	60	OR	0	60	0	0	0	0	0	0	0	0	0	0
03	3602	LAND RIGHTS	111	UT	0	0	0	0	0	0	111	0	0	0	0	0
03	3602	LAND RIGHTS	6	WA	0	0	6	0	0	0	0	0	0	0	0	0
03	3602	LAND RIGHTS	35	WYP	0	0	0	0	0	35	0	0	0	0	0	0
03	3602	LAND RIGHTS	24	WYU	0	0	0	0	0	0	0	0	24	0	0	0
Total	**3602**	**LAND RIGHTS**	**267**		**14**	**60**	**6**	**0**	**0**	**35**	**111**	**17**	**24**	**0**	**0**	**0**
03	361	STRUCTURES & IMPROVEMENTS	29	CA	29	0	0	0	0	0	0	0	0	0	0	0
03	361	STRUCTURES & IMPROVEMENTS	14	IDU	0	0	0	0	0	0	0	14	0	0	0	0
03	361	STRUCTURES & IMPROVEMENTS	197	OR	0	197	0	0	0	0	0	0	0	0	0	0
03	361	STRUCTURES & IMPROVEMENTS	276	UT	0	0	0	0	0	0	276	0	0	0	0	0
03	361	STRUCTURES & IMPROVEMENTS	27	WA	0	0	27	0	0	0	0	0	0	0	0	0
03	361	STRUCTURES & IMPROVEMENTS	117	WYP	0	0	0	0	0	117	0	0	0	0	0	0
03	361	STRUCTURES & IMPROVEMENTS	4	WYU	0	0	0	0	0	0	0	0	4	0	0	0
Total	**361**	**STRUCTURES & IMPROVEMENTS**	**664**		**29**	**197**	**27**	**0**	**0**	**117**	**276**	**14**	**4**	**0**	**0**	**0**
03	362	STATION EQUIPMENT	280	CA	280	0	0	0	0	0	0	0	0	0	0	0
03	362	STATION EQUIPMENT	343	IDU	0	0	0	0	0	0	0	343	0	0	0	0
03	362	STATION EQUIPMENT	3,419	OR	0	3,419	0	0	0	0	0	0	0	0	0	0
03	362	STATION EQUIPMENT	4,853	UT	0	0	0	0	0	0	4,853	0	0	0	0	0
03	362	STATION EQUIPMENT	1,002	WA	0	0	1,002	0	0	0	0	0	0	0	0	0
03	362	STATION EQUIPMENT	1,998	WYP	0	0	0	0	0	1,998	0	0	0	0	0	0
03	362	STATION EQUIPMENT	101	WYU	0	0	0	0	0	0	0	0	101	0	0	0
Total	**362**	**STATION EQUIPMENT**	**11,996**		**280**	**3,419**	**1,002**	**0**	**0**	**1,998**	**4,853**	**343**	**101**	**0**	**0**	**0**
03	364	"POLES, TOWERS AND FIXTURES"	1,473	CA	1,473	0	0	0	0	0	0	0	0	0	0	0
03	364	"POLES, TOWERS AND FIXTURES"	1,761	IDU	0	0	0	0	0	0	0	1,761	0	0	0	0
03	364	"POLES, TOWERS AND FIXTURES"	11,285	OR	0	11,285	0	0	0	0	0	0	0	0	0	0
03	364	"POLES, TOWERS AND FIXTURES"	8,744	UT	0	0	0	0	0	0	8,744	0	0	0	0	0
03	364	"POLES, TOWERS AND FIXTURES"	3,683	WA	0	0	3,683	0	0	0	0	0	0	0	0	0
03	364	"POLES, TOWERS AND FIXTURES"	2,764	WYP	0	0	0	0	0	2,764	0	0	0	0	0	0
03	364	"POLES, TOWERS AND FIXTURES"	628	WYU	0	0	0	0	0	0	0	0	628	0	0	0
Total	**364**	**"POLES, TOWERS AND FIXTURES"**	**30,338**		**1,473**	**11,285**	**3,683**	**0**	**0**	**2,764**	**8,744**	**1,761**	**628**	**0**	**0**	**0**

Depreciation Expense

Allocation Method: Rolled-In

Allocation Version: 3 / 2004

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Sum of Specified Range Report

Allocated - in Thousands

Period Beginning: 4 / 2003
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Primary Account	Secondary Account	Description	Total	Alloc	Calif	Oregon	Wash	Id PPL	Mont	Wy-PPL	Utah	Id UPL	Wy-UPL	FERC	Other	Nutil
03	365	OVERHEAD CONDUCTORS & DEVICES	762	CA	762	0	0	0	0	0	0	0	0	0	0	0
03	365	OVERHEAD CONDUCTORS & DEVICES	824	IDU	0	0	0	0	0	0	0	824	0	0	0	0
03	365	OVERHEAD CONDUCTORS & DEVICES	6,116	OR	0	6,116	0	0	0	0	0	0	0	0	0	0
03	365	OVERHEAD CONDUCTORS & DEVICES	4,442	UT	0	0	0	0	0	0	4,442	0	0	0	0	0
03	365	OVERHEAD CONDUCTORS & DEVICES	1,208	WA	0	0	1,208	0	0	0	0	0	0	0	0	0
03	365	OVERHEAD CONDUCTORS & DEVICES	1,703	WYP	0	0	0	0	0	1,703	0	0	0	0	0	0
03	365	OVERHEAD CONDUCTORS & DEVICES	235	WYU	0	0	0	0	0	0	0	0	235	0	0	0
Total	365	OVERHEAD CONDUCTORS & DEVI(	15,290		762	6,116	1,208	0	0	1,703	4,442	824	235	0	0	0
03	366	UNDERGROUND CONDUIT	352	CA	352	0	0	0	0	0	0	0	0	0	0	0
03	366	UNDERGROUND CONDUIT	133	IDU	0	0	0	0	0	0	0	133	0	0	0	0
03	366	UNDERGROUND CONDUIT	1,863	OR	0	1,863	0	0	0	0	0	0	0	0	0	0
03	366	UNDERGROUND CONDUIT	2,842	UT	0	0	0	0	0	0	2,842	0	0	0	0	0
03	366	UNDERGROUND CONDUIT	214	WA	0	0	214	0	0	0	0	0	0	0	0	0
03	366	UNDERGROUND CONDUIT	201	WYP	0	0	0	0	0	201	0	0	0	0	0	0
03	366	UNDERGROUND CONDUIT	78	WYU	0	0	0	0	0	0	0	0	78	0	0	0
Total	366	UNDERGROUND CONDUIT	5,683		352	1,863	214	0	0	201	2,842	133	78	0	0	0
03	367	UNDERGROUND CONDUCTORS & DEVICES	318	CA	318	0	0	0	0	0	0	0	0	0	0	0
03	367	UNDERGROUND CONDUCTORS & DEVICES	404	IDU	0	0	0	0	0	0	0	404	0	0	0	0
03	367	UNDERGROUND CONDUCTORS & DEVICES	2,603	OR	0	2,603	0	0	0	0	0	0	0	0	0	0
03	367	UNDERGROUND CONDUCTORS & DEVICES	7,134	UT	0	0	0	0	0	0	7,134	0	0	0	0	0
03	367	UNDERGROUND CONDUCTORS & DEVICES	350	WA	0	0	350	0	0	0	0	0	0	0	0	0
03	367	UNDERGROUND CONDUCTORS & DEVICES	468	WYP	0	0	0	0	0	468	0	0	0	0	0	0
03	367	UNDERGROUND CONDUCTORS & DEVICES	349	WYU	0	0	0	0	0	0	0	0	349	0	0	0
Total	367	UNDERGROUND CONDUCTORS & D	11,626		318	2,603	350	0	0	468	7,134	404	349	0	0	0
03	368	LINE TRANSFORMERS	1,063	CA	1,063	0	0	0	0	0	0	0	0	0	0	0
03	368	LINE TRANSFORMERS	1,196	IDU	0	0	0	0	0	0	0	1,196	0	0	0	0
03	368	LINE TRANSFORMERS	8,267	OR	0	8,267	0	0	0	0	0	0	0	0	0	0
03	368	LINE TRANSFORMERS	6,482	UT	0	0	0	0	0	0	6,482	0	0	0	0	0
03	368	LINE TRANSFORMERS	1,619	WA	0	0	1,619	0	0	0	0	0	0	0	0	0
03	368	LINE TRANSFORMERS	1,307	WYP	0	0	0	0	0	1,307	0	0	0	0	0	0
03	368	LINE TRANSFORMERS	202	WYU	0	0	0	0	0	0	0	0	202	0	0	0
Total	368	LINE TRANSFORMERS	20,136		1,063	8,267	1,619	0	0	1,307	6,482	1,196	202	0	0	0

llocation Method: Rolled-In

llocation Version: 3 / 2004

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Sum of Specified Range Report

rimary ccount	Secondary Account	Description	Total	Alloc	Calif	Oregon	Wash	Id PPL	Mont	Wy-PPL	Utah	Id UPL	Wy-UPL	FERC	Other	Nutil
03	369	SERVICES	335	CA	335	0	0	0	0	0	0	0	0	0	0	0
03	369	SERVICES	384	IDU	0	0	0	0	0	0	0	384	0	0	0	0
03	369	SERVICES	2,773	OR	0	2,773	0	0	0	0	0	0	0	0	0	0
03	369	SERVICES	2,776	UT	0	0	0	0	0	0	2,776	0	0	0	0	0
03	369	SERVICES	671	WA	0	0	671	0	0	0	0	0	0	0	0	0
03	369	SERVICES	465	WYP	0	0	0	0	0	465	0	0	0	0	0	0
03	369	SERVICES	96	WYU	0	0	0	0	0	0	0	0	96	0	0	0
	Total 369	**SERVICES**	**7,500**		**335**	**2,773**	**671**	**0**	**0**	**465**	**2,776**	**384**	**96**	**0**	**0**	**0**
03	370	METERS	139	CA	139	0	0	0	0	0	0	0	0	0	0	0
03	370	METERS	454	IDU	0	0	0	0	0	0	0	454	0	0	0	0
03	370	METERS	2,054	OR	0	2,054	0	0	0	0	0	0	0	0	0	0
03	370	METERS	2,646	UT	0	0	0	0	0	0	2,646	0	0	0	0	0
03	370	METERS	495	WA	0	0	495	0	0	0	0	0	0	0	0	0
03	370	METERS	368	WYP	0	0	0	0	0	368	0	0	0	0	0	0
03	370	METERS	90	WYU	0	0	0	0	0	0	0	0	90	0	0	0
	Total 370	**METERS**	**6,246**		**139**	**2,054**	**495**	**0**	**0**	**368**	**2,646**	**454**	**90**	**0**	**0**	**0**
03	371	INSTALL ON CUSTOMERS PREMISES	13	CA	13	0	0	0	0	0	0	0	0	0	0	0
03	371	INSTALL ON CUSTOMERS PREMISES	7	IDU	0	0	0	0	0	0	0	7	0	0	0	0
03	371	INSTALL ON CUSTOMERS PREMISES	97	OR	0	97	0	0	0	0	0	0	0	0	0	0
03	371	INSTALL ON CUSTOMERS PREMISES	215	UT	0	0	0	0	0	0	215	0	0	0	0	0
03	371	INSTALL ON CUSTOMERS PREMISES	20	WA	0	0	20	0	0	0	0	0	0	0	0	0
03	371	INSTALL ON CUSTOMERS PREMISES	29	WYP	0	0	0	0	0	29	0	0	0	0	0	0
03	371	INSTALL ON CUSTOMERS PREMISES	6	WYU	0	0	0	0	0	0	0	0	6	0	0	0
	Total 371	**INSTALL ON CUSTOMERS PREMISI**	**387**		**13**	**97**	**20**	**0**	**0**	**29**	**215**	**7**	**6**	**0**	**0**	**0**
03	372	LEASED PROP ON CUST PREMISES	0	IDU	0	0	0	0	0	0	0	0	0	0	0	0
03	372	LEASED PROP ON CUST PREMISES	1	UT	0	0	0	0	0	0	1	0	0	0	0	0
	Total 372	**LEASED PROP ON CUST PREMISES**	**1**		**0**	**0**	**0**	**0**	**0**	**0**	**1**	**0**	**0**	**0**	**0**	**0**
03	373	STREET LIGHTING & SIGNAL SYSTEMS	27	CA	27	0	0	0	0	0	0	0	0	0	0	0
03	373	STREET LIGHTING & SIGNAL SYSTEMS	29	IDU	0	0	0	0	0	0	0	29	0	0	0	0
03	373	STREET LIGHTING & SIGNAL SYSTEMS	476	OR	0	476	0	0	0	0	0	0	0	0	0	0
03	373	STREET LIGHTING & SIGNAL SYSTEMS	1,330	UT	0	0	0	0	0	0	1,330	0	0	0	0	0
03	373	STREET LIGHTING & SIGNAL SYSTEMS	104	WA	0	0	104	0	0	0	0	0	0	0	0	0

Depreciation Expense

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imary ccount	Secondary Account	Description	Total	Alloc	Calif	Oregon	Wash	Id PPL	Mont	Wy-PPL	Utah	Id UPL	Wy-UPL	FERC	Other	Nutil
)3	373	STREET LIGHTING & SIGNAL SYSTEMS	150	WYP	0	0	0	0	0	150	0	0	0	0	0	0
)3	373	STREET LIGHTING & SIGNAL SYSTEMS	55	WYU	0	0	0	0	0	0	0	0	55	0	0	0
Total	**373**	**STREET LIGHTING & SIGNAL SYST**	**2,171**		**27**	**476**	**104**	**0**	**0**	**150**	**1,330**	**29**	**55**	**0**	**0**	**0**
Total	**DDBN**	**Distribution Depreciation Expense**	**112,305**		**4,805**	**39,210**	**9,399**	**0**	**0**	**9,605**	**41,852**	**5,566**	**1,868**	**0**	**0**	**0**

Depreciation Expense

Allocated - in Thousands

Period Beginning: 4 / 2003
Period Ending: 3 / 2004

imary ccount	Secondary Account	Description	Total	Alloc	Calif	Oregon	Wash	Id PPL	Mont	Wy-PPL	Utah	Id UPL	Wy-UPL	FERC	Other	Nutil
)3	3892	LAND RIGHTS	0	IDU	0	0	0	0	0	0	0	0	0	0	0	0
)3	3892	LAND RIGHTS	0	SG	0	0	0	0	0	0	0	0	0	0	0	0
)3	3892	LAND RIGHTS	1	UT	0	0	0	0	0	0	1	0	0	0	0	0
)3	3892	LAND RIGHTS	0	WYP	0	0	0	0	0	0	0	0	0	0	0	0
Total	**3892**	**LAND RIGHTS**	**1**		**0**	**0**	**0**	**0**	**0**	**0**	**1**	**0**	**0**	**0**	**0**	**0**
)3	390	STRUCTURES AND IMPROVEMENTS	31	CA	31	0	0	0	0	0	0	0	0	0	0	0
)3	390	STRUCTURES AND IMPROVEMENTS	185	CN	5	61	14	0	0	13	83	7	2	0	0	0
)3	390	STRUCTURES AND IMPROVEMENTS	221	IDU	0	0	0	0	0	0	0	221	0	0	0	0
)3	390	STRUCTURES AND IMPROVEMENTS	320	OR	0	320	0	0	0	0	0	0	0	0	0	0
)3	390	STRUCTURES AND IMPROVEMENTS	123	SG	2	35	11	0	0	15	49	8	2	0	0	0
03	390	STRUCTURES AND IMPROVEMENTS	1,767	SO	47	533	147	0	0	195	704	105	31	4	0	0
03	390	STRUCTURES AND IMPROVEMENTS	797	UT	0	0	0	0	0	0	797	0	0	0	0	0
03	390	STRUCTURES AND IMPROVEMENTS	430	WA	0	0	430	0	0	0	0	0	0	0	0	0
03	390	STRUCTURES AND IMPROVEMENTS	44	WYP	0	0	0	0	0	44	0	0	0	0	0	0
03	390	STRUCTURES AND IMPROVEMENTS	61	WYU	0	0	0	0	0	0	0	0	61	0	0	0
Total	**390**	**STRUCTURES AND IMPROVEMENT**	**3,979**		**85**	**949**	**602**	**0**	**0**	**267**	**1,634**	**341**	**96**	**5**	**0**	**0**
03	3901	LEASEHOLD IMPROVEMENTS-OFFICE STRU	0	WYP	0	0	0	0	0	0	0	0	0	0	0	0
Total	**3901**	**LEASEHOLD IMPROVEMENTS-OFF**	**0**		**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
03	3903	STRUCTURES & IMPROVEMENTS - PANELS	2	CA	2	0	0	0	0	0	0	0	0	0	0	0
03	3903	STRUCTURES & IMPROVEMENTS - PANELS	46	CN	1	15	4	0	0	3	21	2	0	0	0	0
03	3903	STRUCTURES & IMPROVEMENTS - PANELS	5	IDU	0	0	0	0	0	0	0	5	0	0	0	0
03	3903	STRUCTURES & IMPROVEMENTS - PANELS	34	OR	0	34	0	0	0	0	0	0	0	0	0	0
03	3903	STRUCTURES & IMPROVEMENTS - PANELS	2	SG	0	1	0	0	0	0	1	0	0	0	0	0
03	3903	STRUCTURES & IMPROVEMENTS - PANELS	589	SO	16	178	49	0	0	65	235	35	10	1	0	0
03	3903	STRUCTURES & IMPROVEMENTS - PANELS	26	UT	0	0	0	0	0	0	26	0	0	0	0	0
03	3903	STRUCTURES & IMPROVEMENTS - PANELS	5	WA	0	0	5	0	0	0	0	0	0	0	0	0
03	3903	STRUCTURES & IMPROVEMENTS - PANELS	21	WYP	0	0	0	0	0	21	0	0	0	0	0	0
03	3903	STRUCTURES & IMPROVEMENTS - PANELS	0	WYU	0	0	0	0	0	0	0	0	0	0	0	0
Total	**3903**	**STRUCTURES & IMPROVEMENTS -**	**730**		**19**	**227**	**58**	**0**	**0**	**89**	**282**	**42**	**11**	**1**	**0**	**0**
03	391	OFFICE FURNITURE	9	CA	9	0	0	0	0	0	0	0	0	0	0	0
03	391	OFFICE FURNITURE	82	CN	2	27	6	0	0	6	37	3	1	0	0	0
03	391	OFFICE FURNITURE	10	IDU	0	0	0	0	0	0	0	10	0	0	0	0

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rimary ccount	Secondary Account	Description	Total	Alloc	Calif	Oregon	Wash	Id PPL	Mont	Wy-PPL	Utah	Id UPL	Wy-UPL	FERC	Other	Nutil
03	391	OFFICE FURNITURE	125	OR	0	125	0	0	0	0	0	0	0	0	0	0
03	391	OFFICE FURNITURE	1	SE	0	0	0	0	0	0	0	0	0	0	0	0
03	391	OFFICE FURNITURE	154	SG	3	44	13	0	0	19	62	10	3	1	0	0
03	391	OFFICE FURNITURE	1,116	SO	30	337	93	0	0	123	445	66	20	3	0	0
03	391	OFFICE FURNITURE	60	UT	0	0	0	0	0	0	60	0	0	0	0	0
03	391	OFFICE FURNITURE	34	WA	0	0	34	0	0	0	0	0	0	0	0	0
03	391	OFFICE FURNITURE	56	WYP	0	0	0	0	0	56	0	0	0	0	0	0
03	391	OFFICE FURNITURE	4	WYU	0	0	0	0	0	0	0	0	4	0	0	0
Total	**391**	**OFFICE FURNITURE**	**1,651**		**44**	**533**	**147**	**0**	**0**	**204**	**604**	**89**	**27**	**3**	**0**	**0**
03	3911	COMPUTER EQUIPMENT - MAINFRAME	1,385	SO	37	418	116	0	0	153	552	82	25	3	0	0
Total	**3911**	**COMPUTER EQUIPMENT - MAINFR**	**1,385**		**37**	**418**	**116**	**0**	**0**	**153**	**552**	**82**	**25**	**3**	**0**	**0**
03	3912	COMPUTER EQUIPMENT - PERSONAL COMI	24	CA	24	0	0	0	0	0	0	0	0	0	0	0
03	3912	COMPUTER EQUIPMENT - PERSONAL COMI	514	CN	14	169	40	0	0	36	230	20	5	0	0	0
03	3912	COMPUTER EQUIPMENT - PERSONAL COMI	99	IDU	0	0	0	0	0	0	0	99	0	0	0	0
03	3912	COMPUTER EQUIPMENT - PERSONAL COMI	430	OR	0	430	0	0	0	0	0	0	0	0	0	0
03	3912	COMPUTER EQUIPMENT - PERSONAL COMI	31	SE	1	8	3	0	0	4	12	2	1	0	0	0
03	3912	COMPUTER EQUIPMENT - PERSONAL COMI	982	SG	18	280	85	0	0	121	394	63	18	4	0	0
03	3912	COMPUTER EQUIPMENT - PERSONAL COMI	8,809	SO	233	2,658	735	0	0	970	3,511	523	157	22	0	0
03	3912	COMPUTER EQUIPMENT - PERSONAL COMI	530	UT	0	0	0	0	0	0	530	0	0	0	0	0
03	3912	COMPUTER EQUIPMENT - PERSONAL COMI	95	WA	0	0	95	0	0	0	0	0	0	0	0	0
03	3912	COMPUTER EQUIPMENT - PERSONAL COMI	186	WYP	0	0	0	0	0	186	0	0	0	0	0	0
03	3912	COMPUTER EQUIPMENT - PERSONAL COMI	30	WYU	0	0	0	0	0	0	0	0	30	0	0	0
Total	**3912**	**COMPUTER EQUIPMENT - PERSON**	**11,730**		**290**	**3,546**	**957**	**0**	**0**	**1,317**	**4,678**	**707**	**210**	**26**	**0**	**0**
03	3913	OFFICE EQUIPMENT	2	CA	2	0	0	0	0	0	0	0	0	0	0	0
03	3913	OFFICE EQUIPMENT	6	CN	0	2	0	0	0	0	3	0	0	0	0	0
03	3913	OFFICE EQUIPMENT	1	IDU	0	0	0	0	0	0	0	1	0	0	0	0
03	3913	OFFICE EQUIPMENT	26	OR	0	26	0	0	0	0	0	0	0	0	0	0
03	3913	OFFICE EQUIPMENT	0	SE	0	0	0	0	0	0	0	0	0	0	0	0
03	3913	OFFICE EQUIPMENT	41	SG	1	12	4	0	0	5	16	3	1	0	0	0
03	3913	OFFICE EQUIPMENT	148	SO	4	45	12	0	0	16	59	9	3	0	0	0
03	3913	OFFICE EQUIPMENT	37	UT	0	0	0	0	0	0	37	0	0	0	0	0
03	3913	OFFICE EQUIPMENT	9	WA	0	0	9	0	0	0	0	0	0	0	0	0
03	3913	OFFICE EQUIPMENT	8	WYP	0	0	0	0	0	8	0	0	0	0	0	0

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imary :count	Secondary Account	Description	Total	Alloc	Calif	Oregon	Wash	Id PPL	Mont	Wy-PPL	Utah	Id UPL	Wy-UPL	FERC	Other	Nutil
3	3913	OFFICE EQUIPMENT	3	WYU	0	0	0	0	0	0	0	0	3	0	0	0
Total	**3913**	**OFFICE EQUIPMENT**	**281**		**7**	**84**	**25**	**0**	**0**	**30**	**115**	**13**	**6**	**1**	**0**	**0**
3	39201	1/4 TON MINI-PICKUPS AND VANS	0	CA	0	0	0	0	0	0	0	0	0	0	0	0
3	39201	1/4 TON MINI-PICKUPS AND VANS	0	IDU	0	0	0	0	0	0	0	0	0	0	0	0
3	39201	1/4 TON MINI-PICKUPS AND VANS	0	OR	0	0	0	0	0	0	0	0	0	0	0	0
3	39201	1/4 TON MINI-PICKUPS AND VANS	0	SG	0	0	0	0	0	0	0	0	0	0	0	0
3	39201	1/4 TON MINI-PICKUPS AND VANS	0	SO	0	0	0	0	0	0	0	0	0	0	0	0
3	39201	1/4 TON MINI-PICKUPS AND VANS	0	UT	0	0	0	0	0	0	0	0	0	0	0	0
3	39201	1/4 TON MINI-PICKUPS AND VANS	0	WA	0	0	0	0	0	0	0	0	0	0	0	0
3	39201	1/4 TON MINI-PICKUPS AND VANS	0	WYP	0	0	0	0	0	0	0	0	0	0	0	0
3	39201	1/4 TON MINI-PICKUPS AND VANS	0	WYU	0	0	0	0	0	0	0	0	0	0	0	0
Total	**39201**	**1/4 TON MINI-PICKUPS AND VANS**	**0**		**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
3	39214	SNOWMOBILES, MOTORCYCLES (4-WHEEL	0	CA	0	0	0	0	0	0	0	0	0	0	0	0
3	39214	SNOWMOBILES, MOTORCYCLES (4-WHEEL	0	IDU	0	0	0	0	0	0	0	0	0	0	0	0
3	39214	SNOWMOBILES, MOTORCYCLES (4-WHEEL	0	OR	0	0	0	0	0	0	0	0	0	0	0	0
3	39214	SNOWMOBILES, MOTORCYCLES (4-WHEEL	0	SE	0	0	0	0	0	0	0	0	0	0	0	0
3	39214	SNOWMOBILES, MOTORCYCLES (4-WHEEL	0	SG	0	0	0	0	0	0	0	0	0	0	0	0
3	39214	SNOWMOBILES, MOTORCYCLES (4-WHEEL	0	SO	0	0	0	0	0	0	0	0	0	0	0	0
3	39214	SNOWMOBILES, MOTORCYCLES (4-WHEEL	0	UT	0	0	0	0	0	0	0	0	0	0	0	0
3	39214	SNOWMOBILES, MOTORCYCLES (4-WHEEL	0	WA	0	0	0	0	0	0	0	0	0	0	0	0
3	39214	SNOWMOBILES, MOTORCYCLES (4-WHEEL	0	WYP	0	0	0	0	0	0	0	0	0	0	0	0
3	39214	SNOWMOBILES, MOTORCYCLES (4-WHEEL	0	WYU	0	0	0	0	0	0	0	0	0	0	0	0
Total	**39214**	**SNOWMOBILES, MOTORCYCLES (4**	**0**		**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
03	39220	ELECTRIC VEHICLES	0	CN	0	0	0	0	0	0	0	0	0	0	0	0
03	39220	ELECTRIC VEHICLES	0	IDU	0	0	0	0	0	0	0	0	0	0	0	0
03	39220	ELECTRIC VEHICLES	0	OR	0	0	0	0	0	0	0	0	0	0	0	0
03	39220	ELECTRIC VEHICLES	0	SG	0	0	0	0	0	0	0	0	0	0	0	0
03	39220	ELECTRIC VEHICLES	0	SO	0	0	0	0	0	0	0	0	0	0	0	0
03	39220	ELECTRIC VEHICLES	0	UT	0	0	0	0	0	0	0	0	0	0	0	0
03	39220	ELECTRIC VEHICLES	0	WA	0	0	0	0	0	0	0	0	0	0	0	0
03	39220	ELECTRIC VEHICLES	0	WYP	0	0	0	0	0	0	0	0	0	0	0	0
03	39220	ELECTRIC VEHICLES	0	WYU	0	0	0	0	0	0	0	0	0	0	0	0

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rimary ccount	Secondary Account	Description	Total	Alloc	Calif	Oregon	Wash	Id PPL	Mont	Wy-PPL	Utah	Id UPL	Wy-UPL	FERC	Other	Nutil
Total	39220	ELECTRIC VEHICLES	0		0	0	0	0	0	0	0	0	0	0	0	0
03	3924	TRANSPORTATION EQUIPMENT	0	CA	0	0	0	0	0	0	0	0	0	0	0	0
03	3924	TRANSPORTATION EQUIPMENT	0	IDU	0	0	0	0	0	0	0	0	0	0	0	0
03	3924	TRANSPORTATION EQUIPMENT	0	OR	0	0	0	0	0	0	0	0	0	0	0	0
03	3924	TRANSPORTATION EQUIPMENT	0	SE	0	0	0	0	0	0	0	0	0	0	0	0
03	3924	TRANSPORTATION EQUIPMENT	0	SG	0	0	0	0	0	0	0	0	0	0	0	0
03	3924	TRANSPORTATION EQUIPMENT	0	SO	0	0	0	0	0	0	0	0	0	0	0	0
03	3924	TRANSPORTATION EQUIPMENT	0	UT	0	0	0	0	0	0	0	0	0	0	0	0
03	3924	TRANSPORTATION EQUIPMENT	0	WA	0	0	0	0	0	0	0	0	0	0	0	0
03	3924	TRANSPORTATION EQUIPMENT	0	WYP	0	0	0	0	0	0	0	0	0	0	0	0
03	3924	TRANSPORTATION EQUIPMENT	0	WYU	0	0	0	0	0	0	0	0	0	0	0	0
Total	3924	TRANSPORTATION EQUIPMENT	0		0	0	0	0	0	0	0	0	0	0	0	0
03	3925	TRANSPORTATION EQUIPMENT	0	CA	0	0	0	0	0	0	0	0	0	0	0	0
03	3925	TRANSPORTATION EQUIPMENT	0	IDU	0	0	0	0	0	0	0	0	0	0	0	0
03	3925	TRANSPORTATION EQUIPMENT	0	OR	0	0	0	0	0	0	0	0	0	0	0	0
03	3925	TRANSPORTATION EQUIPMENT	0	SE	0	0	0	0	0	0	0	0	0	0	0	0
03	3925	TRANSPORTATION EQUIPMENT	0	SG	0	0	0	0	0	0	0	0	0	0	0	0
03	3925	TRANSPORTATION EQUIPMENT	0	SO	0	0	0	0	0	0	0	0	0	0	0	0
03	3925	TRANSPORTATION EQUIPMENT	0	UT	0	0	0	0	0	0	0	0	0	0	0	0
03	3925	TRANSPORTATION EQUIPMENT	0	WA	0	0	0	0	0	0	0	0	0	0	0	0
03	3925	TRANSPORTATION EQUIPMENT	0	WYP	0	0	0	0	0	0	0	0	0	0	0	0
03	3925	TRANSPORTATION EQUIPMENT	0	WYU	0	0	0	0	0	0	0	0	0	0	0	0
Total	3925	TRANSPORTATION EQUIPMENT	0		0	0	0	0	0	0	0	0	0	0	0	0
03	3926	TRANSPORTATION EQUIPMENT	0	OR	0	0	0	0	0	0	0	0	0	0	0	0
03	3926	TRANSPORTATION EQUIPMENT	0	SE	0	0	0	0	0	0	0	0	0	0	0	0
03	3926	TRANSPORTATION EQUIPMENT	0	SG	0	0	0	0	0	0	0	0	0	0	0	0
03	3926	TRANSPORTATION EQUIPMENT	0	SO	0	0	0	0	0	0	0	0	0	0	0	0
03	3926	TRANSPORTATION EQUIPMENT	0	UT	0	0	0	0	0	0	0	0	0	0	0	0
Total	3926	TRANSPORTATION EQUIPMENT	0		0	0	0	0	0	0	0	0	0	0	0	0
03	3928	BLC CAPITAL LEASED EQUIPMENT	0	OR	0	0	0	0	0	0	0	0	0	0	0	0
03	3928	BLC CAPITAL LEASED EQUIPMENT	0	SE	0	0	0	0	0	0	0	0	0	0	0	0
03	3928	BLC CAPITAL LEASED EQUIPMENT	0	SG	0	0	0	0	0	0	0	0	0	0	0	0

Depreciation Expense

llocation Method: Rolled-In

llocation Version: 3 / 2004

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Sum of Specified Range Report

Allocated - in Thousands

Period Beginning: 4 / 2003
Period Ending: 3 / 2004

imary ccount	Secondary Account	Description	Total	Alloc	Calif	Oregon	Wash	Id PPL	Mont	Wy-PPL	Utah	Id UPL	Wy-UPL	FERC	Other	Nutil
)3	3928	BLC CAPITAL LEASED EQUIPMENT	0	SO	0	0	0	0	0	0	0	0	0	0	0	0
)3	3928	BLC CAPITAL LEASED EQUIPMENT	0	UT	0	0	0	0	0	0	0	0	0	0	0	0
)3	3928	BLC CAPITAL LEASED EQUIPMENT	0	WA	0	0	0	0	0	0	0	0	0	0	0	0
)3	3928	BLC CAPITAL LEASED EQUIPMENT	0	WYP	0	0	0	0	0	0	0	0	0	0	0	0
Total	**3928**	**BLC CAPITAL LEASED EQUIPMENT**	**0**		**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
)3	3929	TRANSPORTATION EQUIPMENT	0	CA	0	0	0	0	0	0	0	0	0	0	0	0
)3	3929	TRANSPORTATION EQUIPMENT	0	IDU	0	0	0	0	0	0	0	0	0	0	0	0
)3	3929	TRANSPORTATION EQUIPMENT	0	OR	0	0	0	0	0	0	0	0	0	0	0	0
)3	3929	TRANSPORTATION EQUIPMENT	0	SE	0	0	0	0	0	0	0	0	0	0	0	0
)3	3929	TRANSPORTATION EQUIPMENT	0	SG	0	0	0	0	0	0	0	0	0	0	0	0
)3	3929	TRANSPORTATION EQUIPMENT	0	SO	0	0	0	0	0	0	0	0	0	0	0	0
)3	3929	TRANSPORTATION EQUIPMENT	0	UT	0	0	0	0	0	0	0	0	0	0	0	0
)3	3929	TRANSPORTATION EQUIPMENT	0	WA	0	0	0	0	0	0	0	0	0	0	0	0
)3	3929	TRANSPORTATION EQUIPMENT	0	WYP	0	0	0	0	0	0	0	0	0	0	0	0
)3	3929	TRANSPORTATION EQUIPMENT	0	WYU	0	0	0	0	0	0	0	0	0	0	0	0
Total	**3929**	**TRANSPORTATION EQUIPMENT**	**0**		**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
)3	393	STORES EQUIPMENT	6	CA	6	0	0	0	0	0	0	0	0	0	0	0
)3	393	STORES EQUIPMENT	19	IDU	0	0	0	0	0	0	0	19	0	0	0	0
)3	393	STORES EQUIPMENT	80	OR	0	80	0	0	0	0	0	0	0	0	0	0
)3	393	STORES EQUIPMENT	96	SG	2	27	8	0	0	12	38	6	2	0	0	0
)3	393	STORES EQUIPMENT	27	SO	1	8	2	0	0	3	11	2	0	0	0	0
)3	393	STORES EQUIPMENT	119	UT	0	0	0	0	0	0	119	0	0	0	0	0
)3	393	STORES EQUIPMENT	14	WA	0	0	14	0	0	0	0	0	0	0	0	0
)3	393	STORES EQUIPMENT	33	WYP	0	0	0	0	0	33	0	0	0	0	0	0
)3	393	STORES EQUIPMENT	11	WYU	0	0	0	0	0	0	0	0	11	0	0	0
Total	**393**	**STORES EQUIPMENT**	**405**		**9**	**116**	**25**	**0**	**0**	**48**	**168**	**27**	**13**	**0**	**0**	**0**
)3	394	"TLS, SHOP, GAR EQUIPMENT"	17	CA	17	0	0	0	0	0	0	0	0	0	0	0
)3	394	"TLS, SHOP, GAR EQUIPMENT"	36	IDU	0	0	0	0	0	0	0	36	0	0	0	0
)3	394	"TLS, SHOP, GAR EQUIPMENT"	268	OR	0	268	0	0	0	0	0	0	0	0	0	0
)3	394	"TLS, SHOP, GAR EQUIPMENT"	2	SE	0	1	0	0	0	0	1	0	0	0	0	0
)3	394	"TLS, SHOP, GAR EQUIPMENT"	955	SG	17	273	82	0	0	117	383	61	17	4	0	0
)3	394	"TLS, SHOP, GAR EQUIPMENT"	160	SO	4	48	13	0	0	18	64	10	3	0	0	0
)3	394	"TLS, SHOP, GAR EQUIPMENT"	364	UT	0	0	0	0	0	0	364	0	0	0	0	0

llocation Method: Rolled-In

llocation Version: 3 / 2004

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Period Beginning: 4 / 2003
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rimary ccount	Secondary Account	Description	Total	Alloc	Calif	Oregon	Wash	Id PPL	Mont	Wy-PPL	Utah	Id UPL	Wy-UPL	FERC	Other	Nutil
03	394	"TLS, SHOP, GAR EQUIPMENT"	68	WA	0	0	68	0	0	0	0	0	0	0	0	0
03	394	"TLS, SHOP, GAR EQUIPMENT"	108	WYP	0	0	0	0	0	108	0	0	0	0	0	0
03	394	"TLS, SHOP, GAR EQUIPMENT"	23	WYU	0	0	0	0	0	0	0	0	23	0	0	0
	Total 394	**"TLS, SHOP, GAR EQUIPMENT"**	**2,001**		**38**	**590**	**164**	**0**	**0**	**243**	**811**	**107**	**43**	**4**	**0**	**0**
03	395	LABORATORY EQUIPMENT	13	CA	13	0	0	0	0	0	0	0	0	0	0	0
03	395	LABORATORY EQUIPMENT	44	IDU	0	0	0	0	0	0	0	44	0	0	0	0
03	395	LABORATORY EQUIPMENT	420	OR	0	420	0	0	0	0	0	0	0	0	0	0
03	395	LABORATORY EQUIPMENT	1	SE	0	0	0	0	0	0	0	0	0	0	0	0
03	395	LABORATORY EQUIPMENT	238	SG	4	68	21	0	0	29	95	15	4	1	0	0
03	395	LABORATORY EQUIPMENT	267	SO	7	81	22	0	0	29	106	16	5	1	0	0
03	395	LABORATORY EQUIPMENT	395	UT	0	0	0	0	0	0	395	0	0	0	0	0
03	395	LABORATORY EQUIPMENT	86	WA	0	0	86	0	0	0	0	0	0	0	0	0
03	395	LABORATORY EQUIPMENT	153	WYP	0	0	0	0	0	153	0	0	0	0	0	0
03	395	LABORATORY EQUIPMENT	48	WYU	0	0	0	0	0	0	0	0	48	0	0	0
	Total 395	**LABORATORY EQUIPMENT**	**1,665**		**24**	**569**	**129**	**0**	**0**	**212**	**597**	**75**	**57**	**2**	**0**	**0**
03	39603	AERIAL LIFT PB TRUCKS, 10000#-16000# GV	0	OR	0	0	0	0	0	0	0	0	0	0	0	0
03	39603	AERIAL LIFT PB TRUCKS, 10000#-16000# GV	0	SG	0	0	0	0	0	0	0	0	0	0	0	0
03	39603	AERIAL LIFT PB TRUCKS, 10000#-16000# GV	0	SO	0	0	0	0	0	0	0	0	0	0	0	0
03	39603	AERIAL LIFT PB TRUCKS, 10000#-16000# GV	0	UT	0	0	0	0	0	0	0	0	0	0	0	0
03	39603	AERIAL LIFT PB TRUCKS, 10000#-16000# GV	0	WA	0	0	0	0	0	0	0	0	0	0	0	0
03	39603	AERIAL LIFT PB TRUCKS, 10000#-16000# GV	0	WYP	0	0	0	0	0	0	0	0	0	0	0	0
03	39603	AERIAL LIFT PB TRUCKS, 10000#-16000# GV	0	WYU	0	0	0	0	0	0	0	0	0	0	0	0
	Total 39603	**AERIAL LIFT PB TRUCKS, 10000#-16**	**0**		**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
03	39610	CRANES	0	IDU	0	0	0	0	0	0	0	0	0	0	0	0
03	39610	CRANES	0	SE	0	0	0	0	0	0	0	0	0	0	0	0
03	39610	CRANES	0	SG	0	0	0	0	0	0	0	0	0	0	0	0
03	39610	CRANES	0	SO	0	0	0	0	0	0	0	0	0	0	0	0
03	39610	CRANES	0	UT	0	0	0	0	0	0	0	0	0	0	0	0
03	39610	CRANES	0	WYP	0	0	0	0	0	0	0	0	0	0	0	0
	Total 39610	**CRANES**	**0**		**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
03	3962	TRANSPORTATION EQUIPMENT	0	CA	0	0	0	0	0	0	0	0	0	0	0	0
03	3962	TRANSPORTATION EQUIPMENT	0	IDU	0	0	0	0	0	0	0	0	0	0	0	0

llocation Method: Rolled-In

llocation Version: 3 / 2004

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rimary ccount	Secondary Account	Description	Total	Alloc	Calif	Oregon	Wash	Id PPL	Mont	Wy-PPL	Utah	Id UPL	Wy-UPL	FERC	Other	Nutil
03	3962	TRANSPORTATION EQUIPMENT	0	OR	0	0	0	0	0	0	0	0	0	0	0	0
03	3962	TRANSPORTATION EQUIPMENT	0	SG	0	0	0	0	0	0	0	0	0	0	0	0
03	3962	TRANSPORTATION EQUIPMENT	0	SO	0	0	0	0	0	0	0	0	0	0	0	0
03	3962	TRANSPORTATION EQUIPMENT	0	UT	0	0	0	0	0	0	0	0	0	0	0	0
03	3962	TRANSPORTATION EQUIPMENT	0	WA	0	0	0	0	0	0	0	0	0	0	0	0
03	3962	TRANSPORTATION EQUIPMENT	0	WYP	0	0	0	0	0	0	0	0	0	0	0	0
03	3962	TRANSPORTATION EQUIPMENT	0	WYU	0	0	0	0	0	0	0	0	0	0	0	0
Total	3962	TRANSPORTATION EQUIPMENT	0		0	0	0	0	0	0	0	0	0	0	0	0
03	3963	TRANSPORTATION EQUIPMENT	0	CA	0	0	0	0	0	0	0	0	0	0	0	0
03	3963	TRANSPORTATION EQUIPMENT	0	IDU	0	0	0	0	0	0	0	0	0	0	0	0
03	3963	TRANSPORTATION EQUIPMENT	0	OR	0	0	0	0	0	0	0	0	0	0	0	0
03	3963	TRANSPORTATION EQUIPMENT	0	SG	0	0	0	0	0	0	0	0	0	0	0	0
03	3963	TRANSPORTATION EQUIPMENT	0	SO	0	0	0	0	0	0	0	0	0	0	0	0
03	3963	TRANSPORTATION EQUIPMENT	0	UT	0	0	0	0	0	0	0	0	0	0	0	0
03	3963	TRANSPORTATION EQUIPMENT	0	WA	0	0	0	0	0	0	0	0	0	0	0	0
03	3963	TRANSPORTATION EQUIPMENT	0	WYP	0	0	0	0	0	0	0	0	0	0	0	0
03	3963	TRANSPORTATION EQUIPMENT	0	WYU	0	0	0	0	0	0	0	0	0	0	0	0
Total	3963	TRANSPORTATION EQUIPMENT	0		0	0	0	0	0	0	0	0	0	0	0	0
03	3964	TRANSPORTATION EQUIPMENT	0	CA	0	0	0	0	0	0	0	0	0	0	0	0
03	3964	TRANSPORTATION EQUIPMENT	0	IDU	0	0	0	0	0	0	0	0	0	0	0	0
03	3964	TRANSPORTATION EQUIPMENT	0	OR	0	0	0	0	0	0	0	0	0	0	0	0
03	3964	TRANSPORTATION EQUIPMENT	0	SE	0	0	0	0	0	0	0	0	0	0	0	0
03	3964	TRANSPORTATION EQUIPMENT	0	SG	0	0	0	0	0	0	0	0	0	0	0	0
03	3964	TRANSPORTATION EQUIPMENT	0	SO	0	0	0	0	0	0	0	0	0	0	0	0
03	3964	TRANSPORTATION EQUIPMENT	0	UT	0	0	0	0	0	0	0	0	0	0	0	0
03	3964	TRANSPORTATION EQUIPMENT	0	WA	0	0	0	0	0	0	0	0	0	0	0	0
03	3964	TRANSPORTATION EQUIPMENT	0	WYP	0	0	0	0	0	0	0	0	0	0	0	0
03	3964	TRANSPORTATION EQUIPMENT	0	WYU	0	0	0	0	0	0	0	0	0	0	0	0
Total	3964	TRANSPORTATION EQUIPMENT	0		0	0	0	0	0	0	0	0	0	0	0	0
03	3967	TRANSPORTATION EQUIPMENT	0	CA	0	0	0	0	0	0	0	0	0	0	0	0
03	3967	TRANSPORTATION EQUIPMENT	0	IDU	0	0	0	0	0	0	0	0	0	0	0	0
03	3967	TRANSPORTATION EQUIPMENT	0	OR	0	0	0	0	0	0	0	0	0	0	0	0
03	3967	TRANSPORTATION EQUIPMENT	0	SG	0	0	0	0	0	0	0	0	0	0	0	0

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location Version: 3 / 2004

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imary :count	Secondary Account	Description	Total	Alloc	Calif	Oregon	Wash	Id PPL	Mont	Wy-PPL	Utah	Id UPL	Wy-UPL	FERC	Other	Nutil
03	3967	TRANSPORTATION EQUIPMENT	0	SO	0	0	0	0	0	0	0	0	0	0	0	0
03	3967	TRANSPORTATION EQUIPMENT	0	UT	0	0	0	0	0	0	0	0	0	0	0	0
03	3967	TRANSPORTATION EQUIPMENT	0	WA	0	0	0	0	0	0	0	0	0	0	0	0
03	3967	TRANSPORTATION EQUIPMENT	0	WYP	0	0	0	0	0	0	0	0	0	0	0	0
03	3967	TRANSPORTATION EQUIPMENT	0	WYU	0	0	0	0	0	0	0	0	0	0	0	0
Total	**3967**	**TRANSPORTATION EQUIPMENT**	**0**		**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
03	3968	TRANSPORTATION EQUIPMENT	0	CA	0	0	0	0	0	0	0	0	0	0	0	0
03	3968	TRANSPORTATION EQUIPMENT	0	IDU	0	0	0	0	0	0	0	0	0	0	0	0
03	3968	TRANSPORTATION EQUIPMENT	0	OR	0	0	0	0	0	0	0	0	0	0	0	0
03	3968	TRANSPORTATION EQUIPMENT	0	SG	0	0	0	0	0	0	0	0	0	0	0	0
03	3968	TRANSPORTATION EQUIPMENT	0	SO	0	0	0	0	0	0	0	0	0	0	0	0
03	3968	TRANSPORTATION EQUIPMENT	0	UT	0	0	0	0	0	0	0	0	0	0	0	0
03	3968	TRANSPORTATION EQUIPMENT	0	WA	0	0	0	0	0	0	0	0	0	0	0	0
03	3968	TRANSPORTATION EQUIPMENT	0	WYP	0	0	0	0	0	0	0	0	0	0	0	0
03	3968	TRANSPORTATION EQUIPMENT	0	WYU	0	0	0	0	0	0	0	0	0	0	0	0
Total	**3968**	**TRANSPORTATION EQUIPMENT**	**0**		**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
03	397	COMMUNICATION EQUIPMENT	109	CA	109	0	0	0	0	0	0	0	0	0	0	0
03	397	COMMUNICATION EQUIPMENT	276	CN	8	91	21	0	0	19	124	11	2	0	0	0
03	397	COMMUNICATION EQUIPMENT	271	IDU	0	0	0	0	0	0	0	271	0	0	0	0
03	397	COMMUNICATION EQUIPMENT	2,044	OR	0	2,044	0	0	0	0	0	0	0	0	0	0
03	397	COMMUNICATION EQUIPMENT	0	SE	0	0	0	0	0	0	0	0	0	0	0	0
03	397	COMMUNICATION EQUIPMENT	2,807	SG	51	802	242	0	0	345	1,125	179	51	11	0	0
03	397	COMMUNICATION EQUIPMENT	2,667	SO	71	805	223	0	0	294	1,063	158	47	7	0	0
03	397	COMMUNICATION EQUIPMENT	1,133	UT	0	0	0	0	0	0	1,133	0	0	0	0	0
03	397	COMMUNICATION EQUIPMENT	459	WA	0	0	459	0	0	0	0	0	0	0	0	0
03	397	COMMUNICATION EQUIPMENT	666	WYP	0	0	0	0	0	666	0	0	0	0	0	0
03	397	COMMUNICATION EQUIPMENT	88	WYU	0	0	0	0	0	0	0	0	88	0	0	0
Total	**397**	**COMMUNICATION EQUIPMENT**	**10,520**		**239**	**3,741**	**945**	**0**	**0**	**1,324**	**3,445**	**620**	**189**	**18**	**0**	**0**
03	3972	MOBILE RADIO EQUIPMENT	11	CA	11	0	0	0	0	0	0	0	0	0	0	0
03	3972	MOBILE RADIO EQUIPMENT	8	IDU	0	0	0	0	0	0	0	8	0	0	0	0
03	3972	MOBILE RADIO EQUIPMENT	233	OR	0	233	0	0	0	0	0	0	0	0	0	0
03	3972	MOBILE RADIO EQUIPMENT	74	SG	1	21	6	0	0	9	30	5	1	0	0	0
03	3972	MOBILE RADIO EQUIPMENT	199	SO	5	60	17	0	0	22	79	12	4	0	0	0

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rimary ccount	Secondary Account	Description	Total	Alloc	Calif	Oregon	Wash	Id PPL	Mont	Wy-PPL	Utah	Id UPL	Wy-UPL	FERC	Other	Nutil
03	3972	MOBILE RADIO EQUIPMENT	64	UT	0	0	0	0	0	0	64	0	0	0	0	0
03	3972	MOBILE RADIO EQUIPMENT	67	WA	0	0	67	0	0	0	0	0	0	0	0	0
03	3972	MOBILE RADIO EQUIPMENT	16	WYP	0	0	0	0	0	16	0	0	0	0	0	0
03	3972	MOBILE RADIO EQUIPMENT	1	WYU	0	0	0	0	0	0	0	0	1	0	0	0
Total	**3972**	**MOBILE RADIO EQUIPMENT**	**673**		**17**	**314**	**90**	**0**	**0**	**47**	**173**	**25**	**6**	**1**	**0**	**0**
03	398	MISCELLANEOUS EQUIPMENT	1	CA	1	0	0	0	0	0	0	0	0	0	0	0
03	398	MISCELLANEOUS EQUIPMENT	8	CN	0	3	1	0	0	1	4	0	0	0	0	0
03	398	MISCELLANEOUS EQUIPMENT	3	IDU	0	0	0	0	0	0	0	3	0	0	0	0
03	398	MISCELLANEOUS EQUIPMENT	18	OR	0	18	0	0	0	0	0	0	0	0	0	0
03	398	MISCELLANEOUS EQUIPMENT	0	SE	0	0	0	0	0	0	0	0	0	0	0	0
03	398	MISCELLANEOUS EQUIPMENT	67	SG	1	19	6	0	0	8	27	4	1	0	0	0
03	398	MISCELLANEOUS EQUIPMENT	147	SO	4	44	12	0	0	16	59	9	3	0	0	0
03	398	MISCELLANEOUS EQUIPMENT	17	UT	0	0	0	0	0	0	17	0	0	0	0	0
03	398	MISCELLANEOUS EQUIPMENT	4	WA	0	0	4	0	0	0	0	0	0	0	0	0
03	398	MISCELLANEOUS EQUIPMENT	6	WYP	0	0	0	0	0	6	0	0	0	0	0	0
03	398	MISCELLANEOUS EQUIPMENT	1	WYU	0	0	0	0	0	0	0	0	1	0	0	0
Total	**398**	**MISCELLANEOUS EQUIPMENT**	**272**		**6**	**84**	**23**	**0**	**0**	**31**	**106**	**16**	**5**	**1**	**0**	**0**
Total	**DGEN**	**General Depreciation Expense**	**35,293**		**815**	**11,171**	**3,280**	**0**	**0**	**3,964**	**13,166**	**2,143**	**690**	**65**	**0**	**0**
Grand Total			**350,723**		**9,311**	**108,383**	**30,225**	**0**	**0**	**38,542**	**136,422**	**20,691**	**6,278**	**870**	**0**	**0**

B4. AMORTIZATION EXPENSE

Amortization Expense

Sum of Specified Range Report

Period Beginning:	4 / 2003
Period Ending:	3 / 2004
Allocation Method:	Rolled-In
Allocation Version:	3 / 2004

llocation Method: Rolled-In

llocation Version: 3 / 2004

Amortization Expense

Allocated - in Thousands

Period Beginning: 4 / 2003
Period Ending: 3 / 2004

7/9/2004

Sum of Specified Range Report

rimary ccount	Secondary Account	Description	Total	Alloc	Calif	Oregon	Wash	Id PPL	Mont	Wy-PPL	Utah	Id UPL	Wy-UPL	FERC	Other	Nutil
04	390	STRUCTURES AND IMPROVEMENTS	2	SO	0	1	0	0	0	0	1	0	0	0	0	0
	Total 390	**STRUCTURES AND IMPROVEMENT**	**2**		**0**	**1**	**0**	**0**	**0**	**0**	**1**	**0**	**0**	**0**	**0**	**0**
04	3901	LEASEHOLD IMPROVEMENTS-OFFICE STR	6	CA	6	0	0	0	0	0	0	0	0	0	0	0
04	3901	LEASEHOLD IMPROVEMENTS-OFFICE STR	193	CN	5	64	15	0	0	13	87	8	2	0	0	0
04	3901	LEASEHOLD IMPROVEMENTS-OFFICE STR	217	OR	0	217	0	0	0	0	0	0	0	0	0	0
04	3901	LEASEHOLD IMPROVEMENTS-OFFICE STR	637	SO	17	192	53	0	0	70	254	38	11	2	0	0
04	3901	LEASEHOLD IMPROVEMENTS-OFFICE STR	155	UT	0	0	0	0	0	0	155	0	0	0	0	0
04	3901	LEASEHOLD IMPROVEMENTS-OFFICE STR	40	WA	0	0	40	0	0	0	0	0	0	0	0	0
04	3901	LEASEHOLD IMPROVEMENTS-OFFICE STR	106	WYP	0	0	0	0	0	106	0	0	0	0	0	0
04	3901	LEASEHOLD IMPROVEMENTS-OFFICE STR	0	WYU	0	0	0	0	0	0	0	0	0	0	0	0
	Total 3901	**LEASEHOLD IMPROVEMENTS-OFF**	**1,354**		**28**	**473**	**108**	**0**	**0**	**190**	**495**	**45**	**13**	**2**	**0**	**0**
	Total AGE	**General Plant Amortization**	**1,356**		**28**	**473**	**108**	**0**	**0**	**190**	**496**	**45**	**13**	**2**	**0**	**0**
04	331	STRUCTURES AND IMPROVE	4	SG	0	1	0	0	0	0	2	0	0	0	0	0
	Total 331	**STRUCTURES AND IMPROVE**	**4**		**0**	**1**	**0**	**0**	**0**	**0**	**2**	**0**	**0**	**0**	**0**	**0**
04	332	"RESERVOIRS, DAMS & WATERWAYS"	24	SG	0	7	2	0	0	3	10	2	0	0	0	0
	Total 332	**"RESERVOIRS, DAMS & WATERWA**	**24**		**0**	**7**	**2**	**0**	**0**	**3**	**10**	**2**	**0**	**0**	**0**	**0**
	Total AHY	**Hydro Plant Amortization**	**28**		**0**	**8**	**2**	**0**	**0**	**3**	**11**	**2**	**1**	**0**	**0**	**0**
04	301	ORGANIZATION	47	CA	47	0	0	0	0	0	0	0	0	0	0	0
04	301	ORGANIZATION	107	IDU	0	0	0	0	0	0	0	107	0	0	0	0
04	301	ORGANIZATION	376	OR	0	376	0	0	0	0	0	0	0	0	0	0
04	301	ORGANIZATION	669	UT	0	0	0	0	0	0	669	0	0	0	0	0
04	301	ORGANIZATION	97	WA	0	0	97	0	0	0	0	0	0	0	0	0
04	301	ORGANIZATION	209	WYP	0	0	0	0	0	209	0	0	0	0	0	0
04	301	ORGANIZATION	89	WYU	0	0	0	0	0	0	0	0	89	0	0	0
	Total 301	**ORGANIZATION**	**1,594**		**47**	**376**	**97**	**0**	**0**	**209**	**669**	**107**	**89**	**0**	**0**	**0**
04	302	FRANCHISES AND CONSENTS	0	CA	0	0	0	0	0	0	0	0	0	0	0	0
04	302	FRANCHISES AND CONSENTS	17	IDU	0	0	0	0	0	0	0	17	0	0	0	0

location Method: Rolled-In

llocation Version: 3 / 2004

Amortization Expense

Allocated - in Thousands

Period Beginning: 4 / 2003
Period Ending: 3 / 2004

7/9/2004

Sum of Specified Range Report

imary ccount	Secondary Account	Description	Total	Alloc	Calif	Oregon	Wash	Id PPL	Mont	Wy-PPL	Utah	Id UPL	Wy-UPL	FERC	Other	Nutil
)4	302	FRANCHISES AND CONSENTS	1,759	SG	32	502	152	0	0	216	705	112	32	7	0	0
	Total 302	**FRANCHISES AND CONSENTS**	**1,776**		**32**	**502**	**152**	**0**	**0**	**216**	**705**	**129**	**32**	**7**	**0**	**0**
)4	303	MISCELLANEOUS INTANGIBLE PLANT	2	OR	0	2	0	0	0	0	0	0	0	0	0	0
)4	303	MISCELLANEOUS INTANGIBLE PLANT	1,096	SG	20	313	95	0	0	135	439	70	20	4	0	0
	Total 303	**MISCELLANEOUS INTANGIBLE PL**	**1,098**		**20**	**315**	**95**	**0**	**0**	**135**	**439**	**70**	**20**	**4**	**0**	**0**
)4	303AFP	AUTOMATE POLE CARD SYSTEM	54	SO	1	16	5	0	0	6	22	3	1	0	0	0
	Total 303AFP	**AUTOMATE POLE CARD SYSTEM**	**54**		**1**	**16**	**5**	**0**	**0**	**6**	**22**	**3**	**1**	**0**	**0**	**0**
)4	303APO	APOGEE - ENERGY EXCHANGE PROGRAM	47	SO	1	14	4	0	0	5	19	3	1	0	0	0
	Total 303APO	**APOGEE - ENERGY EXCHANGE PR**	**47**		**1**	**14**	**4**	**0**	**0**	**5**	**19**	**3**	**1**	**0**	**0**	**0**
04	303BIN	RETAIL BUSINESS INFORMATION NETWORI	97	SO	3	29	8	0	0	11	39	6	2	0	0	0
	Total 303BIN	**RETAIL BUSINESS INFORMATION**	**97**		**3**	**29**	**8**	**0**	**0**	**11**	**39**	**6**	**2**	**0**	**0**	**0**
04	303BRC	BARCODE SYSTEM	2	SG	0	1	0	0	0	0	1	0	0	0	0	0
04	303BRC	BARCODE SYSTEM	12	SO	0	4	1	0	0	1	5	1	0	0	0	0
	Total 303BRC	**BARCODE SYSTEM**	**14**		**0**	**4**	**1**	**0**	**0**	**2**	**6**	**1**	**0**	**0**	**0**	**0**
04	303BUS	BUSINESS CONTINUANCE PROJECT	76	SO	2	23	6	0	0	8	30	5	1	0	0	0
	Total 303BUS	**BUSINESS CONTINUANCE PROJEC**	**76**		**2**	**23**	**6**	**0**	**0**	**8**	**30**	**5**	**1**	**0**	**0**	**0**
04	303CAD	DISTRIBUTION AUTOMATION PILOT PROJE	635	OR	0	635	0	0	0	0	0	0	0	0	0	0
04	303CAD	DISTRIBUTION AUTOMATION PILOT PROJE	1,224	SO	32	369	102	0	0	135	488	73	22	3	0	0
	Total 303CAD	**DISTRIBUTION AUTOMATION PILC**	**1,859**		**32**	**1,004**	**102**	**0**	**0**	**135**	**488**	**73**	**22**	**3**	**0**	**0**
04	303CAL	CALL CENTER PERFORMANCE SOFTWARE	37	SO	1	11	3	0	0	4	15	2	1	0	0	0
	Total 303CAL	**CALL CENTER PERFORMANCE SOI**	**37**		**1**	**11**	**3**	**0**	**0**	**4**	**15**	**2**	**1**	**0**	**0**	**0**
04	303CBT	COMPUTER BASED TRAINING (CBT)	217	SO	6	65	18	0	0	24	86	13	4	1	0	0
	Total 303CBT	**COMPUTER BASED TRAINING (CBT**	**217**		**6**	**65**	**18**	**0**	**0**	**24**	**86**	**13**	**4**	**1**	**0**	**0**
04	303CCO	2003 CCO OPEX MACHINE SOFTWARE	106	SO	3	32	9	0	0	12	42	6	2	0	0	0
	Total 303CCO	**2003 CCO OPEX MACHINE SOFTWA**	**106**		**3**	**32**	**9**	**0**	**0**	**12**	**42**	**6**	**2**	**0**	**0**	**0**

location Method: Rolled-In

location Version: 3 / 2004

Amortization Expense

Allocated - in Thousands

Period Beginning: 4 / 2003
Period Ending: 3 / 2004

7/9/2004

Sum of Specified Range Report

imary count	Secondary Account Description	Total	Alloc	Calif	Oregon	Wash	Id PPL	Mont	Wy-PPL	Utah	Id UPL	Wy-UPL	FERC	Other	Nutil
4	303CMPCOORDINATED OUTAGE MGMT PLAN & SC	3	SO	0	1	0	0	0	0	1	0	0	0	0	0
	Total 303CMPCOORDINATED OUTAGE MGMT PL	**3**		**0**	**1**	**0**	**0**	**0**	**0**	**1**	**0**	**0**	**0**	**0**	**0**
4	303COBCOBOL CONVERSION UPGRADE	300	SO	8	91	25	0	0	33	120	18	5	1	0	0
	Total 303COBCOBOL CONVERSION UPGRADE	**300**		**8**	**91**	**25**	**0**	**0**	**33**	**120**	**18**	**5**	**1**	**0**	**0**
4	303COGENTERPRISE DATA WRHSE - BI RPTG TOOL	313	SO	8	94	26	0	0	34	125	19	6	1	0	0
	Total 303COGENTERPRISE DATA WRHSE - BI RP	**313**		**8**	**94**	**26**	**0**	**0**	**34**	**125**	**19**	**6**	**1**	**0**	**0**
4	303CRR COST RECOVERY REPORTING SYSTEM	2	SO	0	1	0	0	0	0	1	0	0	0	0	0
	Total 303CRRCOST RECOVERY REPORTING SYS	**2**		**0**	**1**	**0**	**0**	**0**	**0**	**1**	**0**	**0**	**0**	**0**	**0**
4	303CSF CUST STMT FORMATTER (STMT REDESIGN	235	SO	6	71	20	0	0	26	94	14	4	1	0	0
	Total 303CSF CUST STMT FORMATTER (STMT R	**235**		**6**	**71**	**20**	**0**	**0**	**26**	**94**	**14**	**4**	**1**	**0**	**0**
04	303CSS CUSTOMER SERVICE SYSTEM (CSS)	9,575	CN	264	3,153	737	0	0	669	4,292	375	85	0	0	0
	Total 303CSS CUSTOMER SERVICE SYSTEM (CSS	**9,575**		**264**	**3,153**	**737**	**0**	**0**	**669**	**4,292**	**375**	**85**	**0**	**0**	**0**
04	303DBMDATABASE MANAGEMENT SYSTEM	58	SO	2	17	5	0	0	6	23	3	1	0	0	0
	Total 303DBMDATABASE MANAGEMENT SYSTEM	**58**		**2**	**17**	**5**	**0**	**0**	**6**	**23**	**3**	**1**	**0**	**0**	**0**
04	303DBR DISTRIBUTION BUSINESS REPORTING	93	SO	2	28	8	0	0	10	37	6	2	0	0	0
	Total 303DBR DISTRIBUTION BUSINESS REPORTI	**93**		**2**	**28**	**8**	**0**	**0**	**10**	**37**	**6**	**2**	**0**	**0**	**0**
04	303DISRDISASTER RECOVERY PROJECT	297	SO	8	90	25	0	0	33	118	18	5	1	0	0
	Total 303DISRDISASTER RECOVERY PROJECT	**297**		**8**	**90**	**25**	**0**	**0**	**33**	**118**	**18**	**5**	**1**	**0**	**0**
04	303DMSDISPATCH MANAGEMENT SYSTEM	65	SO	2	20	5	0	0	7	26	4	1	0	0	0
	Total 303DMSDISPATCH MANAGEMENT SYSTEM	**65**		**2**	**20**	**5**	**0**	**0**	**7**	**26**	**4**	**1**	**0**	**0**	**0**
04	303DWHDWHS - DATA WAREHOUSE	224	SO	6	68	19	0	0	25	89	13	4	1	0	0
	Total 303DWHDWHS - DATA WAREHOUSE	**224**		**6**	**68**	**19**	**0**	**0**	**25**	**89**	**13**	**4**	**1**	**0**	**0**
04	303ECAENGINEERING SUPPORT EST CONSOL PROJ	26	SO	1	8	2	0	0	3	10	2	0	0	0	0
	Total 303ECAENGINEERING SUPPORT EST CONS	**26**		**1**	**8**	**2**	**0**	**0**	**3**	**10**	**2**	**0**	**0**	**0**	**0**

Amortization Expense

7/9/2004

Sum of Specified Range Report

Allocated - in Thousands

Period Beginning: 4 / 2003
Period Ending: 3 / 2004

location Method: Rolled-In

location Version: 3 / 2004

imary count	Secondary Account Description	Total	Alloc	Calif	Oregon	Wash	Id PPL	Mont	Wy-PPL	Utah	Id UPL	Wy-UPL	FERC	Other	Nutil
4	303EDMENGINEERING DOCUMENT MGT SYSTEM	105	SO	3	32	9	0	0	12	42	6	2	0	0	0
	Total 303EDMENGINEERING DOCUMENT MGT SY	**105**		**3**	**32**	**9**	**0**	**0**	**12**	**42**	**6**	**2**	**0**	**0**	**0**
4	303EDWENTERPRISE DATA WAREHOUSE	766	SO	20	231	64	0	0	84	305	45	14	2	0	0
	Total 303EDWENTERPRISE DATA WAREHOUSE	**766**		**20**	**231**	**64**	**0**	**0**	**84**	**305**	**45**	**14**	**2**	**0**	**0**
4	303ELI ENERGY LOAN INFORMATION SYSTEM	18	SO	0	5	2	0	0	2	7	1	0	0	0	0
	Total 303ELI ENERGY LOAN INFORMATION SYS	**18**		**0**	**5**	**2**	**0**	**0**	**2**	**7**	**1**	**0**	**0**	**0**	**0**
4	303EMCEMC DASD SOFTWARE	112	SO	3	34	9	0	0	12	45	7	2	0	0	0
	Total 303EMCEMC DASD SOFTWARE	**112**		**3**	**34**	**9**	**0**	**0**	**12**	**45**	**7**	**2**	**0**	**0**	**0**
4	303EMS ENERGY MANAGEMENT SYSTEM SOFTWAI	117	SO	3	35	10	0	0	13	47	7	2	0	0	0
	Total 303EMSENERGY MANAGEMENT SYSTEM S	**117**		**3**	**35**	**10**	**0**	**0**	**13**	**47**	**7**	**2**	**0**	**0**	**0**
4	303END ENDEAVOR PROGRAM LIBRARY	4	SO	0	1	0	0	0	0	2	0	0	0	0	0
	Total 303END ENDEAVOR PROGRAM LIBRARY	**4**		**0**	**1**	**0**	**0**	**0**	**0**	**2**	**0**	**0**	**0**	**0**	**0**
04	303EPAS EMPLOYEE PERFORMANCE & SALARY SYS	59	SO	2	18	5	0	0	6	24	4	1	0	0	0
	Total 303EPA EMPLOYEE PERFORMANCE & SAL	**59**		**2**	**18**	**5**	**0**	**0**	**6**	**24**	**4**	**1**	**0**	**0**	**0**
04	303EPW COMMON WORKSTATION & LOGIN APP	272	SO	7	82	23	0	0	30	108	16	5	1	0	0
	Total 303EPWCOMMON WORKSTATION & LOGIN	**272**		**7**	**82**	**23**	**0**	**0**	**30**	**108**	**16**	**5**	**1**	**0**	**0**
04	303ETA ELECTRONIC TAGGING OUTAGE MANAGE S	473	SO	13	143	39	0	0	52	189	28	8	1	0	0
	Total 303ETA ELECTRONIC TAGGING OUTAGE M	**473**		**13**	**143**	**39**	**0**	**0**	**52**	**189**	**28**	**8**	**1**	**0**	**0**
04	303ETS EQUIPMENT TRACKING SYSTEM	33	SO	1	10	3	0	0	4	13	2	1	0	0	0
	Total 303ETS EQUIPMENT TRACKING SYSTEM	**33**		**1**	**10**	**3**	**0**	**0**	**4**	**13**	**2**	**1**	**0**	**0**	**0**
04	303FLT FRANCHISE TAX SYSTEM	12	SO	0	4	1	0	0	1	5	1	0	0	0	0
	Total 303FLT FRANCHISE TAX SYSTEM	**12**		**0**	**4**	**1**	**0**	**0**	**1**	**5**	**1**	**0**	**0**	**0**	**0**
04	303FMS FUEL MANAGEMENT SYSTEM	1	SO	0	0	0	0	0	0	0	0	0	0	0	0
	Total 303FMS FUEL MANAGEMENT SYSTEM	**1**		**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**

llocation Method: Rolled-In

llocation Version: 3 / 2004

Amortization Expense

Allocated - in Thousands

Period Beginning: 4 / 2003
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7/9/2004

Sum of Specified Range Report

rimary ccount	Secondary Account	Description	Total	Alloc	Calif	Oregon	Wash	Id PPL	Mont	Wy-PPL	Utah	Id UPL	Wy-UPL	FERC	Other	Nutil
04	303FNP	FIELDNET PRO METER READING SYST -HRI	314	SO	8	95	26	0	0	35	125	19	6	1	0	0
Total	**303FNP**	**FIELDNET PRO METER READING S**	**314**		**8**	**95**	**26**	**0**	**0**	**35**	**125**	**19**	**6**	**1**	**0**	**0**
04	303FPI	FACILITY INSPECTION REPORTING SYSTEM	284	SO	8	86	24	0	0	31	113	17	5	1	0	0
Total	**303FPI**	**FACILITY INSPECTION REPORTIN(**	**284**		**8**	**86**	**24**	**0**	**0**	**31**	**113**	**17**	**5**	**1**	**0**	**0**
04	303GIS	CONDUCTIVITY FIELDING TOOL DEVELOPI	164	OR	0	164	0	0	0	0	0	0	0	0	0	0
04	303GIS	CONDUCTIVITY FIELDING TOOL DEVELOPI	54	SO	1	16	5	0	0	6	22	3	1	0	0	0
Total	**303GIS**	**CONDUCTIVITY FIELDING TOOL D**	**218**		**1**	**180**	**5**	**0**	**0**	**6**	**22**	**3**	**1**	**0**	**0**	**0**
04	303GRI	2002 GRID NET POWER COST MODELING	1,418	SO	37	428	118	0	0	156	565	84	25	4	0	0
Total	**303GRI**	**2002 GRID NET POWER COST MODI**	**1,418**		**37**	**428**	**118**	**0**	**0**	**156**	**565**	**84**	**25**	**4**	**0**	**0**
04	303HRB	HR- BENEFITS OPEN ENROLLMENT ONLINE	34	SO	1	10	3	0	0	4	14	2	1	0	0	0
Total	**303HRB**	**HR- BENEFITS OPEN ENROLLMENT**	**34**		**1**	**10**	**3**	**0**	**0**	**4**	**14**	**2**	**1**	**0**	**0**	**0**
04	303ICM	INTEGRATED COST MGT STRUCTURE	2	SO	0	1	0	0	0	0	1	0	0	0	0	0
Total	**303ICM**	**INTEGRATED COST MGT STRUCTU**	**2**		**0**	**1**	**0**	**0**	**0**	**0**	**1**	**0**	**0**	**0**	**0**	**0**
04	303IMA	INCEDENT MANAGEMENT ANALYSIS PROC	892	SO	24	269	74	0	0	98	356	53	16	2	0	0
Total	**303IMA**	**INCEDENT MANAGEMENT ANALYS**	**892**		**24**	**269**	**74**	**0**	**0**	**98**	**356**	**53**	**16**	**2**	**0**	**0**
04	303IMS	CLOSE DOWN IMS AND MOVE TO NEW PLA	103	SO	3	31	9	0	0	11	41	6	2	0	0	0
Total	**303IMS**	**CLOSE DOWN IMS AND MOVE TO N**	**103**		**3**	**31**	**9**	**0**	**0**	**11**	**41**	**6**	**2**	**0**	**0**	**0**
04	303INTE	INTELLISYNC ANYWHERE	119	SO	3	36	10	0	0	13	47	7	2	0	0	0
Total	**303INTE**	**INTELLISYNC ANYWHERE**	**119**		**3**	**36**	**10**	**0**	**0**	**13**	**47**	**7**	**2**	**0**	**0**	**0**
04	303JARS	JURISDICTIONAL ALLOC REPORT SYSTEM	45	SO	1	14	4	0	0	5	18	3	1	0	0	0
Total	**303JARS**	**JURISDICTIONAL ALLOC REPORT**	**45**		**1**	**14**	**4**	**0**	**0**	**5**	**18**	**3**	**1**	**0**	**0**	**0**
04	303JTO	FACILITY JOINT USE SOFTWARE	1	SO	0	0	0	0	0	0	0	0	0	0	0	0
Total	**303JTO**	**FACILITY JOINT USE SOFTWARE**	**1**		**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
04	303JTU	POLE CONTRACT RENTAL SYSTEM	3	SO	0	1	0	0	0	0	1	0	0	0	0	0

Amortization Expense

7/9/2004

Sum of Specified Range Report

location Method: Rolled-In

location Version: 3 / 2004

Allocated - in Thousands

Period Beginning: 4 / 2003
Period Ending: 3 / 2004

imary :count	Secondary Account	Description	Total	Alloc	Calif	Oregon	Wash	Id PPL	Mont	Wy-PPL	Utah	Id UPL	Wy-UPL	FERC	Other	Nutil
	Total	303JTU POLE CONTRACT RENTAL SYSTEM	3		0	1	0	0	0	0	1	0	0	0	0	0
)4	303KPI	KEY PERFORMANCE INDICATOR DASHBOA	191	SO	5	58	16	0	0	21	76	11	3	0	0	0
	Total	303KPI KEY PERFORMANCE INDICATOR D	191		5	58	16	0	0	21	76	11	3	0	0	0
)4	303KWH	KWH HISTORICAL DATA COLLECTION	5	SO	0	2	0	0	0	1	2	0	0	0	0	0
	Total	303KWH KWH HISTORICAL DATA COLLECT	5		0	2	0	0	0	1	2	0	0	0	0	0
)4	303KWI	FINANCIAL FORECAST INTEGRATION	40	SO	1	12	3	0	0	4	16	2	1	0	0	0
	Total	303KWI FINANCIAL FORECAST INTEGRATI	40		1	12	3	0	0	4	16	2	1	0	0	0
)4	303MIA	OUTBOUND CORRESPONDANCE ENHANCE	4	SO	0	1	0	0	0	0	2	0	0	0	0	0
	Total	303MIA OUTBOUND CORRESPONDANCE EN	4		0	1	0	0	0	0	2	0	0	0	0	0
)4	303MIS	MISCELLANEOUS SOFTWARE PACKAGES >:	52	CN	1	17	4	0	0	4	23	2	0	0	0	0
)4	303MIS	MISCELLANEOUS SOFTWARE PACKAGES >:	0	OR	0	0	0	0	0	0	0	0	0	0	0	0
)4	303MIS	MISCELLANEOUS SOFTWARE PACKAGES >:	621	SG	11	177	54	0	0	76	249	40	11	2	0	0
)4	303MIS	MISCELLANEOUS SOFTWARE PACKAGES >:	4,513	SO	119	1,362	377	0	0	497	1,799	268	80	11	0	0
)4	303MIS	MISCELLANEOUS SOFTWARE PACKAGES >:	11	UT	0	0	0	0	0	0	11	0	0	0	0	0
)4	303MIS	MISCELLANEOUS SOFTWARE PACKAGES >:	2	WA	0	0	2	0	0	0	0	0	0	0	0	0
)4	303MIS	MISCELLANEOUS SOFTWARE PACKAGES >:	0	WYP	0	0	0	0	0	0	0	0	0	0	0	0
	Total	303MIS MISCELLANEOUS SOFTWARE PACI	5,199		131	1,556	436	0	0	577	2,082	310	92	14	0	0
)4	303MOI	MID OFFICE IMPROVEMENT PROJECT	2,374	SO	63	716	198	0	0	261	946	141	42	6	0	0
	Total	303MOI MID OFFICE IMPROVEMENT PROJI	2,374		63	716	198	0	0	261	946	141	42	6	0	0
)04	303NMA	RK	37	SE	1	10	3	0	0	5	15	3	1	0	0	0
	Total	303NMA	37		1	10	3	0	0	5	15	3	1	0	0	0
)04	303NOV	NOVELL LICENSES	52	SO	1	16	4	0	0	6	21	3	1	0	0	0
	Total	303NOV NOVELL LICENSES	52		1	16	4	0	0	6	21	3	1	0	0	0
)04	303OCH	OUTAGE CALL HANDLING INTEGRATION	317	SO	8	96	26	0	0	35	126	19	6	1	0	0
	Total	303OCH OUTAGE CALL HANDLING INTEGR	317		8	96	26	0	0	35	126	19	6	1	0	0
)04	303OFX	OFFICE XP SOFTWARE	288	SO	8	87	24	0	0	32	115	17	5	1	0	0

.llocation Method: Rolled-In

.llocation Version: 3 / 2004

Amortization Expense

Allocated - in Thousands

Period Beginning: 4 / 2003
Period Ending: 3 / 2004

7/9/2004

Sum of Specified Range Report

rimary .ccount	Secondary Account	Description	Total	Alloc	Calif	Oregon	Wash	Id PPL	Mont	Wy-PPL	Utah	Id UPL	Wy-UPL	FERC	Other	Nutil
	Total	303OFFOFFICE XP SOFTWARE	288		8	87	24	0	0	32	115	17	5	1	0	0
04	303OLE	ON LINE EMPLOYEE EXPENSE EXPRESS	126	SO	3	38	11	0	0	14	50	7	2	0	0	0
	Total	303OLEON LINE EMPLOYEE EXPENSE EXP	126		3	38	11	0	0	14	50	7	2	0	0	0
04	303OMS	OPERATIONS MAPPING SYSTEM	2,029	SO	54	612	169	0	0	223	809	120	36	5	0	0
	Total	303OMSOPERATIONS MAPPING SYSTEM	2,029		54	612	169	0	0	223	809	120	36	5	0	0
04	303OPVI	OPERATIONS VISUALIZATION SYSTEM	50	SO	1	15	4	0	0	6	20	3	1	0	0	0
	Total	303OPVOPERATIONS VISUALIZATION SYS	50		1	15	4	0	0	6	20	3	1	0	0	0
04	303ORS	OUTAGE REPORTING SYSTEM	667	SO	18	201	56	0	0	73	266	40	12	2	0	0
	Total	303ORS OUTAGE REPORTING SYSTEM	667		18	201	56	0	0	73	266	40	12	2	0	0
04	303PAD	POLE ATTACHMENT MGMT SYSTEM	67	SO	2	20	6	0	0	7	27	4	1	0	0	0
	Total	303PADPOLE ATTACHMENT MGMT SYSTE	67		2	20	6	0	0	7	27	4	1	0	0	0
04	303PTR	POSITRON	33	SO	1	10	3	0	0	4	13	2	1	0	0	0
	Total	303PTRPOSITRON	33		1	10	3	0	0	4	13	2	1	0	0	0
04	303PWR	POWER TAX	142	SO	4	43	12	0	0	16	57	8	3	0	0	0
	Total	303PWRPOWER TAX	142		4	43	12	0	0	16	57	8	3	0	0	0
04	303QUE	QUEST DATABASE MGMT TOOLS	105	SO	3	32	9	0	0	12	42	6	2	0	0	0
	Total	303QUEQUEST DATABASE MGMT TOOLS	105		3	32	9	0	0	12	42	6	2	0	0	0
04	303RCM	RECORD CENTER MANAGEMENT SOFTWAI	81	SO	2	24	7	0	0	9	32	5	1	0	0	0
	Total	303RCMRECORD CENTER MANAGEMENT S	81		2	24	7	0	0	9	32	5	1	0	0	0
04	303RES	RETAIL ENERGY SERVICES TRACKING	3	SO	0	1	0	0	0	0	1	0	0	0	0	0
	Total	303RESRETAIL ENERGY SERVICES TRACK	3		0	1	0	0	0	0	1	0	0	0	0	0
04	303RIS	RESOURCE INFORMATION SYSTEM	39	SO	1	12	3	0	0	4	16	2	1	0	0	0
	Total	303RIS RESOURCE INFORMATION SYSTEM	39		1	12	3	0	0	4	16	2	1	0	0	0
04	303RMT	ENERGY COMMODITY SYSTEM SOFTWARE	1,557	SO	41	470	130	0	0	171	621	92	28	4	0	0

llocation Method: Rolled-In

llocation Version: 3 / 2004

Amortization Expense

Allocated - in Thousands

Period Beginning: 4 / 2003
Period Ending: 3 / 2004

7/9/2004

Sum of Specified Range Report

rimary ccount	Secondary Account	Description	Total	Alloc	Calif	Oregon	Wash	Id PPL	Mont	Wy-PPL	Utah	Id UPL	Wy-UPL	FERC	Other	Nutil
	Total	303RMTENERGY COMMODITY SYSTEM SO	1,557		41	470	130	0	0	171	621	92	28	4	0	0
04	303RWTRCMS - REGION CONSTRUCTION MGMT SY		244	SO	6	74	20	0	0	27	97	14	4	1	0	0
	Total	303RWTRCMS - REGION CONSTRUCTION M	244		6	74	20	0	0	27	97	14	4	1	0	0
04	303SAP S A P		14,452	SO	382	4,361	1,206	0	0	1,591	5,761	858	257	36	0	0
	Total	303SAP S A P	14,452		382	4,361	1,206	0	0	1,591	5,761	858	257	36	0	0
04	303SB11IT WORK TO ACCOMMODATE CSS & MDM		50	CN	1	16	4	0	0	3	22	2	0	0	0	0
	Total	303SB11IT WORK TO ACCOMMODATE CSS	50		1	16	4	0	0	3	22	2	0	0	0	0
04	303SBVSUBSTATION REPORTING SYSTEM		1	SO	0	0	0	0	0	0	0	0	0	0	0	0
	Total	303SBVSUBSTATION REPORTING SYSTEM	1		0	0	0	0	0	0	0	0	0	0	0	0
04	303SCHSUBSTATION/CIRCUIT HISTORY OF OPERAT		199	SO	5	60	17	0	0	22	79	12	4	0	0	0
	Total	303SCHSUBSTATION/CIRCUIT HISTORY OI	199		5	60	17	0	0	22	79	12	4	0	0	0
04	303SLDSALT LAKE SCADA SYSTEM		11	SO	0	3	1	0	0	1	4	1	0	0	0	0
	Total	303SLDSALT LAKE SCADA SYSTEM	11		0	3	1	0	0	1	4	1	0	0	0	0
04	303SRCHINTRANET SEARCH ENGINE		98	SO	3	30	8	0	0	11	39	6	2	0	0	0
	Total	303SRCHINTRANET SEARCH ENGINE	98		3	30	8	0	0	11	39	6	2	0	0	0
04	303STEM		27	SO	1	8	2	0	0	3	11	2	0	0	0	0
	Total	303STEM	27		1	8	2	0	0	3	11	2	0	0	0	0
04	303STEISTERLING SOFTWARE		195	SO	5	59	16	0	0	21	78	12	3	0	0	0
	Total	303STEISTERLING SOFTWARE	195		5	59	16	0	0	21	78	12	3	0	0	0
04	303TIBCTIBCO SOFTWARE		711	SO	19	215	59	0	0	78	283	42	13	2	0	0
	Total	303TIBCTIBCO SOFTWARE	711		19	215	59	0	0	78	283	42	13	2	0	0
04	303TLCTELCO RESEARCH TRUE SYSTEMS		43	SO	1	13	4	0	0	5	17	3	1	0	0	0
	Total	303TLCTELCO RESEARCH TRUE SYSTEMS	43		1	13	4	0	0	5	17	3	1	0	0	0
04	303TOODEVELOPMENT TOOLS		69	SO	2	21	6	0	0	8	28	4	1	0	0	0

llocation Method: Rolled-In

llocation Version: 3 / 2004

Amortization Expense

Allocated - in Thousands

Period Beginning: 4 / 2003
Period Ending: 3 / 2004

7/9/2004

Sum of Specified Range Report

rimary ccount	Secondary Account	Account Description	Total	Alloc	Calif	Oregon	Wash	Id PPL	Mont	Wy-PPL	Utah	Id UPL	Wy-UPL	FERC	Other	Nutil
	Total	**303TOODEVELOPMENT TOOLS**	**69**		**2**	**21**	**6**	**0**	**0**	**8**	**28**	**4**	**1**	**0**	**0**	**0**
04	303TORS&T OFFICIAL RECORD INFO SYSTEM		241	SO	6	73	20	0	0	27	96	14	4	1	0	0
	Total	**303TORC&T OFFICIAL RECORD INFO SYST**	**241**		**6**	**73**	**20**	**0**	**0**	**27**	**96**	**14**	**4**	**1**	**0**	**0**
04	303TWBS		75	SG	1	21	6	0	0	9	30	5	1	0	0	0
	Total	**303TWB**	**75**		**1**	**21**	**6**	**0**	**0**	**9**	**30**	**5**	**1**	**0**	**0**	**0**
04	303UII		26	SO	1	8	2	0	0	3	10	2	0	0	0	0
	Total	**303UII**	**26**		**1**	**8**	**2**	**0**	**0**	**3**	**10**	**2**	**0**	**0**	**0**	**0**
04	303UNIXNONUNITIZED UNIX SECURITY INITIATIVE		203	SO	5	61	17	0	0	22	81	12	4	1	0	0
	Total	**303UNIXNONUNITIZED UNIX SECURITY INI**	**203**		**5**	**61**	**17**	**0**	**0**	**22**	**81**	**12**	**4**	**1**	**0**	**0**
04	303UPI UPI SOFTWARE		5	SO	0	2	0	0	0	1	2	0	0	0	0	0
	Total	**303UPI UPI SOFTWARE**	**5**		**0**	**2**	**0**	**0**	**0**	**1**	**2**	**0**	**0**	**0**	**0**	**0**
04	303VCS VERSION CONTROL SYSTEM		65	SO	2	20	5	0	0	7	26	4	1	0	0	0
	Total	**303VCS VERSION CONTROL SYSTEM**	**65**		**2**	**20**	**5**	**0**	**0**	**7**	**26**	**4**	**1**	**0**	**0**	**0**
04	303VISIOVISIO PRO		83	SO	2	25	7	0	0	9	33	5	1	0	0	0
	Total	**303VISIOVISIO PRO**	**83**		**2**	**25**	**7**	**0**	**0**	**9**	**33**	**5**	**1**	**0**	**0**	**0**
04	303VITAVITAL SOLUTIONS		45	SO	1	14	4	0	0	5	18	3	1	0	0	0
	Total	**303VITAVITAL SOLUTIONS**	**45**		**1**	**14**	**4**	**0**	**0**	**5**	**18**	**3**	**1**	**0**	**0**	**0**
04	303VNTHELPDESK MAINFRAME SOFTWARE - VANT		27	SO	1	8	2	0	0	3	11	2	0	0	0	0
	Total	**303VNTHELPDESK MAINFRAME SOFTWAR**	**27**		**1**	**8**	**2**	**0**	**0**	**3**	**11**	**2**	**0**	**0**	**0**	**0**
04	303WEBWEB SOFTWARE		822	SO	22	248	69	0	0	91	328	49	15	2	0	0
	Total	**303WEBWEB SOFTWARE**	**822**		**22**	**248**	**69**	**0**	**0**	**91**	**328**	**49**	**15**	**2**	**0**	**0**
	Total	**AINT Intangible Plant Amortization**	**54,669**		**1,407**	**17,148**	**4,406**	**0**	**0**	**5,619**	**21,994**	**3,047**	**934**	**112**	**0**	**0**

llocation Method: Rolled-In

llocation Version: 3 / 2004

Amortization Expense

Allocated - in Thousands

Period Beginning: 4 / 2003
Period Ending: 3 / 2004

7/9/2004

Sum of Specified Range Report

rimary ccount	Secondary Account	Description	Total	Alloc	Calif	Oregon	Wash	Id PPL	Mont	Wy-PPL	Utah	Id UPL	Wy-UPL	FERC	Other	Nutil
Total	404	AMORT OF LIMITED-TERM ELECT	56,053		1,435	17,630	4,516	0	0	5,813	22,501	3,094	948	113	0	0

llocation Method: Rolled-In

llocation Version: 3 / 2004

Amortization Expense

Allocated - in Thousands

Period Beginning: 4 / 2003
Period Ending: 3 / 2004

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Sum of Specified Range Report

rimary ccount	Secondary Account	Description	Total	Alloc	Calif	Oregon	Wash	Id PPL	Mont	Wy-PPL	Utah	Id UPL	Wy-UPL	FERC	Other	Nutil
061	566920	AMORT ELEC PLANT ACQ ADJ	5,479	SG	100	1,565	473	0	0	674	2,196	350	100	22	0	0
Total	**566920**	**AMORT ELEC PLANT ACQ ADJ**	**5,479**		**100**	**1,565**	**473**	**0**	**0**	**674**	**2,196**	**350**	**100**	**22**	**0**	**0**
Total	**ACQ**	**Acquisition Adjustment Amortization**	**5,479**		**100**	**1,565**	**473**	**0**	**0**	**674**	**2,196**	**350**	**100**	**22**	**0**	**0**
Total	**4061**	**AMORT ELECT PLANT ACQ ADJUS**	**5,479**		**100**	**1,565**	**473**	**0**	**0**	**674**	**2,196**	**350**	**100**	**22**	**0**	**0**

Allocation Method: Rolled-In

Allocation Version: 3 / 2004

Amortization Expense

Allocated - in Thousands

Period Beginning: 4 / 2003
Period Ending: 3 / 2004

7/9/2004

Sum of Specified Range Report

Primary Account	Secondary Account	Description	Total	Alloc	Calif	Oregon	Wash	Id PPL	Mont	Wy-PPL	Utah	Id UPL	Wy-UPL	FERC	Other	Nutil
4073	566940	AMORT OF REG ASSETS - DEBITS	111	SG	2	32	10	0	0	14	44	7	2	0	0	0
Total	**566940**	**AMORT OF REG ASSETS - DEBITS**	**111**		**2**	**32**	**10**	**0**	**0**	**14**	**44**	**7**	**2**	**0**	**0**	**0**
Total	**PRLS**	**Property Loss Amortization**	**111**		**2**	**32**	**10**	**0**	**0**	**14**	**44**	**7**	**2**	**0**	**0**	**0**
Total	**4073**	**REGULATORY DEBITS AMORTIZA**	**111**		**2**	**32**	**10**	**0**	**0**	**14**	**44**	**7**	**2**	**0**	**0**	**0**

location Method: Rolled-In

location Version: 3 / 2004

Amortization Expense

Allocated - in Thousands

Period Beginning: 4 / 2003
Period Ending: 3 / 2004

7/9/2004

Sum of Specified Range Report

imary :count	Secondary Account	Description	Total	Alloc	Calif	Oregon	Wash	Id PPL	Mont	Wy-PPL	Utah	Id UPL	Wy-UPL	FERC	Other	Nutil
731	566941	AMORT OF UNREC PLANT - TROJAN	1,788	TROJP	32	506	154	0	0	223	716	116	33	7	0	0
Total	**566941**	**AMORT OF UNREC PLANT - TROJA**	**1,788**		**32**	**506**	**154**	**0**	**0**	**223**	**716**	**116**	**33**	**7**	**0**	**0**
Total	**PRL:**	**Property Loss Amortization**	**1,788**		**32**	**506**	**154**	**0**	**0**	**223**	**716**	**116**	**33**	**7**	**0**	**0**
Total	**40731**	**AMORTIZATION OF UNRECOVERE**	**1,788**		**32**	**506**	**154**	**0**	**0**	**223**	**716**	**116**	**33**	**7**	**0**	**0**

llocation Method: Rolled-In

llocation Version: 3 / 2004

Amortization Expense

Allocated - in Thousands

Period Beginning: 4 / 2003
Period Ending: 3 / 2004

7/9/2004

Sum of Specified Range Report

rimary ccount	Secondary Account	Description	Total	Alloc	Calif	Oregon	Wash	Id PPL	Mont	Wy-PPL	Utah	Id UPL	Wy-UPL	FERC	Other	Nutil
074	566950	AMORT OF REGULATORY ASSETS-CREDITS	4,294	OTHER	0	0	0	0	0	0	0	0	0	0	4,294	0
Total	**566950**	**AMORT OF REGULATORY ASSETS-**	**4,294**		**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**4,294**	**0**
Total	**PRLS**	**Property Loss Amortization**	**4,294**		**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**4,294**	**0**
Total	**4074**	**REGULATORY CREDITS**	**4,294**		**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**4,294**	**0**
Grand Total			**67,725**		**1,569**	**19,732**	**5,153**	**0**	**0**	**6,723**	**25,457**	**3,567**	**1,083**	**143**	**4,294**	**0**

B5. TAXES OTHER THAN INCOME

Taxes Other Than Income

Sum of Specified Range Report

Period Beginning:	4 / 2003
Period Ending:	3 / 2004
Allocation Method:	Rolled-In
Allocation Version:	3 / 2004

Taxes Other Than Income

7/9/2004

Sum of Specified Range Report

ocation Method: Rolled-In

ocation Version: 3 / 2004

Allocated - in Thousands

Period Beginning: 4 / 2003
Period Ending: 3 / 2004

mary count	Secondary Account	Description	Total	Alloc	Calif	Oregon	Wash	Id PPL	Mont	Wy-PPL	Utah	Id UPL	Wy-UPL	FERC	Other	Nutil
811	580700	UNEMPLOYMENT TAXES	0	SO	0	0	0	0	0	0	0	0	0	0	0	0
Total	**40811**	**UNEMPLOYMENT TAXES**	**0**		**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**

Taxes Other Than Income

7/9/2004

Allocation Method: Rolled-In

Allocation Version: 3 / 2004

Allocated - in Thousands

Sum of Specified Range Report

Period Beginning: 4 / 2003
Period Ending: 3 / 2004

Primary Account	Secondary Account	Description	Total	Alloc	Calif	Oregon	Wash	Id PPL	Mont	Wy-PPL	Utah	Id UPL	Wy-UPL	FERC	Other	Nutil
0812	580800	MISC. TAXES - PAYROLL RELATED	0	SO	0	0	0	0	0	0	0	0	0	0	0	0
Total	**40812**	**MISC TAXES PAYROLL**	**0**		**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**

Taxes Other Than Income

7/9/2004

Sum of Specified Range Report

llocation Method: Rolled-In

llocation Version: 3 / 2004

Allocated - in Thousands

Period Beginning: 4 / 2003
Period Ending: 3 / 2004

rimary ccount	Secondary Account	Description	Total	Alloc	Calif	Oregon	Wash	Id PPL	Mont	Wy-PPL	Utah	Id UPL	Wy-UPL	FERC	Other	Nutil
)813	580500	PAYROLL TAX TRANSFERRED	0	SO	0	0	0	0	0	0	0	0	0	0	0	0
Total	**40813**	**PAYROLL TAXES SOCIAL SECURIT**	**0**		**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**

Taxes Other Than Income

llocation Method: Rolled-In

llocation Version: 3 / 2004

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rimary ccount	Secondary Account	Description	Total	Alloc	Calif	Oregon	Wash	Id PPL	Mont	Wy-PPL	Utah	Id UPL	Wy-UPL	FERC	Other	Nutil
)815	101160	NAVAJO PROPERTY TAX	15	GPS	0	5	1	0	0	2	6	1	0	0	0	0
)815	101161	UTE MOUNTAIN PROPERTY TAX	7	GPS	0	2	1	0	0	1	3	0	0	0	0	0
)815	101162	SHOSHONE BANNOCK PROPERTY TAX	66	GPS	2	20	6	0	0	7	26	4	1	0	0	0
)815	101163	GOSHIUTE PROPERTY TAX	4	GPS	0	1	0	0	0	0	2	0	0	0	0	0
)815	101164	COLORADO PROPERTY TAX	1,230	GPS	33	371	103	0	0	135	490	73	22	3	0	0
)815	101165	NEW MEXICO PROPERTY TAX	5	GPS	0	2	0	0	0	1	2	0	0	0	0	0
)815	101166	ARIZONA PROPERTY TAX	1,092	GPS	29	329	91	0	0	120	435	65	19	3	0	0
)815	101167	CROW PROPERTY TAX	18	GPS	0	5	2	0	0	2	7	1	0	0	0	0
)815	101168	UMATILLA PROPERTY TAX	32	GPS	1	10	3	0	0	4	13	2	1	0	0	0
)815	101169	OREGON PROPERTY TAX	8,042	GPS	213	2,426	671	0	0	886	3,206	477	143	20	0	0
)815	101170	WASHINGTON PROPERTY TAX	1,900	GPS	50	573	159	0	0	209	757	113	34	5	0	0
)815	101171	IDAHO PROPERTY TAX	1,453	GPS	38	438	121	0	0	160	579	86	26	4	0	0
)815	101172	MONTANA PROPERTY TAX	1,148	GPS	30	346	96	0	0	126	458	68	20	3	0	0
)815	101173	WYOMING PROPERTY TAX	2,998	GPS	79	905	250	0	0	330	1,195	178	53	8	0	0
)815	101174	CALIFORNIA PROPERTY TAX	795	GPS	21	240	66	0	0	88	317	47	14	2	0	0
)815	101175	UTAH PROPERTY TAX	14,367	GPS	380	4,335	1,199	0	0	1,582	5,727	853	256	36	0	0
)815	579000	PROPERTY TAX	1,293	GPS	34	390	108	0	0	142	515	77	23	3	0	0
)815	579010	PROPERTY TAX - COS	12,828	GPS	339	3,871	1,070	0	0	1,413	5,113	762	228	32	0	0
)815	579011	PROPERTY TAX - T&D	18,814	GPS	497	5,677	1,570	0	0	2,072	7,500	1,117	335	47	0	0
)815	610104		-1	GPS	0	0	0	0	0	0	0	0	0	0	0	0
Total	40815	PROPERTY TAXES	66,106		1,746	19,946	5,515	0	0	7,280	26,351	3,925	1,176	165	0	0

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imary :count	Secondary Account	Description	Total	Alloc	Calif	Oregon	Wash	Id PPL	Mont	Wy-PPL	Utah	Id UPL	Wy-UPL	FERC	Other	Nutil
)818	101336	OREGON FRANCHISE TAX	-83	OR	0	-83	0	0	0	0	0	0	0	0	0	0
)818	101337	WASHINGTON FRANCHISE TAX	-2	WA	0	0	-2	0	0	0	0	0	0	0	0	0
)818	101339	WYOMING FRANCHISE TAX	-4	WYP	0	0	0	0	0	-4	0	0	0	0	0	0
)818	101420	CALIFORNIA FRANCHISE TAX	-1	CA	-1	0	0	0	0	0	0	0	0	0	0	0
)818	578000	FRANCHISE & OCCUPATION TAXES	827	CA	827	0	0	0	0	0	0	0	0	0	0	0
)818	578000	FRANCHISE & OCCUPATION TAXES	16,496	OR	0	16,496	0	0	0	0	0	0	0	0	0	0
)818	578000	FRANCHISE & OCCUPATION TAXES	0	WA	0	0	0	0	0	0	0	0	0	0	0	0
)818	578000	FRANCHISE & OCCUPATION TAXES	1,107	WYP	0	0	0	0	0	1,107	0	0	0	0	0	0
Total	**40818**	**FRANCHISE TAXES**	**18,340**		**826**	**16,413**	**-2**	**0**	**0**	**1,103**	**0**	**0**	**0**	**0**	**0**	**0**

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nary count	Secondary Account	Description	Total	Alloc	Calif	Oregon	Wash	Id PPL	Mont	Wy-PPL	Utah	Id UPL	Wy-UPL	FERC	Other	Nutil
1199	101421	UTAH GROSS RECEIPTS TAX	0	GPS	0	0	0	0	0	0	0	0	0	0	0	0
1199	101422	OR ENERGY SUPPLIER ASSESSMENT	0	OR	0	0	0	0	0	0	0	0	0	0	0	0
1199	101423	WA GROSS REVENUE - RETAILING	0	WA	0	0	0	0	0	0	0	0	0	0	0	0
1199	101424	WA PUBLIC UTILITY TAX	-52	SO	-1	-16	-4	0	0	-6	-21	-3	-1	0	0	0
1199	101429	IDAHO KILOWATT HOUR TAX	-5	SE	0	-1	0	0	0	-1	-2	0	0	0	0	0
1199	101432	IDAHO KWH TAX	5	SE	0	1	0	0	0	1	2	0	0	0	0	0
1199	101433	NAVAJO BUSINESS ACTIVITY TAX	0	UT	0	0	0	0	0	0	0	0	0	0	0	0
1199	101434	WA SERVICE B&O TAX	0	WA	0	0	0	0	0	0	0	0	0	0	0	0
1199	101436	MONTANA ENERGY TAX	0	SE	0	0	0	0	0	0	0	0	0	0	0	0
1199	105500	MONTANA WHOLESALE ENERGY TAX	0	SE	0	0	0	0	0	0	0	0	0	0	0	0
8199	110040	UTAH TAXES AND FEES	9	UT	0	0	0	0	0	0	9	0	0	0	0	0
8199	582600	MSHA ASSESSMENTS TRAIL MTN/DEER CR	11	SE	0	3	1	0	0	1	4	1	0	0	0	0
8199	583260	PUBLIC UTILITY TAX	7,225	SO	191	2,180	603	0	0	796	2,880	429	129	18	0	0
8199	583261	OREGON ENERGY RESOURCE SUPPLIER TA	384	OR	0	384	0	0	0	0	0	0	0	0	0	0
8199	583262	NAVAJO BUSINESS ACTIVITY TAX	65	UT	0	0	0	0	0	0	65	0	0	0	0	0
8199	583263	MONTANA ENERGY TAX	134	SE	2	36	11	0	0	18	53	9	3	0	0	0
8199	583264	WASHINGTON GROSS REVENUE TAX - RET.	29	SE	1	8	2	0	0	4	12	2	1	0	0	0
8199	583264	WASHINGTON GROSS REVENUE TAX - RET.	17	WA	0	0	17	0	0	0	0	0	0	0	0	0
8199	583265	WASHINGTON GROSS REVENUE TAX - SER'	8	WA	0	0	8	0	0	0	0	0	0	0	0	0
8199	583266	IDAHO KILOWATT HOUR TAX	18	SE	0	5	2	0	0	2	7	1	0	0	0	0
8199	583268	UTAH GROSS RECEIPTS TAX	2,863	GPS	76	864	239	0	0	315	1,141	170	51	7	0	0
8199	583269	MONTANA WHOLESALE ENERGY TAX	158	SE	3	43	13	0	0	21	63	11	3	1	0	0
8199	583800	MISCELLANEOUS TAXES	0	SO	0	0	0	0	0	0	0	0	0	0	0	0
Total	408199	MISC TAXES OTHER	10,869		272	3,507	892	0	0	1,153	4,214	621	186	26	0	0
Grand Total			95,315		2,844	39,865	6,405	0	0	9,535	30,565	4,546	1,362	192	0	0

B6. FEDERAL INCOME TAXES

State & Federal Income Taxes

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mary count	Secondary Account	Total	Alloc	Calif	Oregon	Wash	Id PPL	Mont	Wy-PPL	Utah	Id UPL	Wy-UPL	FERC	Other	Nutil
91		73,430	IBT	3,254	48,612	10,085	0	-1,151	6,013	9,715	-6,047	470	93	2,422	-37
Total FEDR	**Federal Income Taxes**	**73,430**		**3,254**	**48,612**	**10,085**	**0**	**-1,151**	**6,013**	**9,715**	**-6,047**	**470**	**93**	**2,422**	**-37**
1		18,131	SNP	478	5,441	1,493	0	0	1,944	7,372	1,038	321	44	0	0
12	OTHER INT EXPENSE	0	SNP	0	0	0	0	0	0	0	0	0	0	0	0
7	INTEREST EXPENSE - LONG-TERM DEBT	219,995	SNP	5,805	66,020	18,113	0	0	23,586	89,444	12,599	3,897	532	0	0
2	INTEREST CAPITALIZED (SEE OTH INCOME	-9,667	SNP	-255	-2,901	-796	0	0	-1,036	-3,930	-554	-171	-23	0	0
2	INTEREST EXPENSE - AFUDC AUTO CALC	5	SNP	0	2	0	0	0	1	2	0	0	0	0	0
2	INTEREST EXPENSE - AFUDC MANUAL ADJ	1,990	SNP	53	597	164	0	0	213	809	114	35	5	0	0
72		3,366	SNP	89	1,010	277	0	0	361	1,369	193	60	8	0	0
8	AMORTIZATION - DEBT/DISCOUNT/EXP/LO	4,600	SNP	121	1,380	379	0	0	493	1,870	263	81	11	0	0
9	AMORTIZATION - DEBT PREMIUM/GAIN	-3	SNP	0	-1	0	0	0	0	-1	0	0	0	0	0
81	AMORTIZATION - LOSS ON REOACQUIRED	6,480	SNP	171	1,945	534	0	0	695	2,635	371	115	16	0	0
91	AMORTIZATION - GAIN ON REACQUIRED D	-87	SNP	-2	-26	-7	0	0	-9	-35	-5	-2	0	0	0
82		126	SNP	3	38	10	0	0	14	51	7	2	0	0	0
Total INTE	**Interest Expenses**	**244,936**		**6,463**	**73,505**	**20,166**	**0**	**0**	**26,259**	**99,584**	**14,027**	**4,339**	**592**	**0**	**0**
CHMAP	Book Depletion (Cost)	1,473	SE	26	398	124	0	0	200	586	104	31	5	0	0
CHMAP	Mandatory Redeem Pfd Stk-FAS150	3,492	SNP	92	1,048	288	0	0	374	1,420	200	62	8	0	0
CHMAP	Non - Deductible Expenses	1,217	SO	32	367	102	0	0	134	485	72	22	3	0	0
CHMAP	PMINondeductible Exp	30	SE	1	8	3	0	0	4	12	2	1	0	0	0
CHMAP	SPI 404(K) Contribution	-5,713	SO	-151	-1,724	-477	0	0	-629	-2,277	-339	-102	-14	0	0
Total SMAP	**Schedule M Additions Permanant**	**499**		**0**	**97**	**39**	**0**	**0**	**84**	**225**	**39**	**13**	**3**	**0**	**0**
CHMAT	97 Software Writedown-UT	514	UT	0	0	0	0	0	0	514	0	0	0	0	0
CHMAT	98 LTF POOL CONTRACTS PROVISION	0	SG	0	0	0	0	0	0	0	0	0	0	0	0
CHMAT	99 Software Writedown-UT	367	UT	0	0	0	0	0	0	367	0	0	0	0	0
CHMAT	Acquisition Adjustment Amort	5,479	SG	100	1,565	473	0	0	674	2,196	350	100	22	0	0
CHMAT	Auto Depreciation	-4,105	SO	-109	-1,239	-342	0	0	-452	-1,636	-244	-73	-10	0	0
CHMAT	Avoided Costs	17,424	SNP	460	5,229	1,435	0	0	1,868	7,084	998	309	42	0	0
CHMAT	Book Depreciation	370,901	SCHMDE	9,846	114,622	31,964	0	0	40,760	144,268	21,882	6,638	921	0	0
CHMAT	BSIP/SAP-UT	805	UT	0	0	0	0	0	0	805	0	0	0	0	0
CHMAT	CA Write-off Amort	-353	CA	-353	0	0	0	0	0	0	0	0	0	0	0

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Primary Account	Secondary Account	Total	Alloc	Calif	Oregon	Wash	Id PPL	Mont	Wy-PPL	Utah	Id UPL	Wy-UPL	FERC	Other	Nutil
CHMAT	Capitalized Labor Costs	4,458	SO	118	1,345	372	0	0	491	1,777	265	79	11	0	0
CHMAT	Centralia Give Back - ID	-197	IDU	0	0	0	0	0	0	0	-197	0	0	0	0
CHMAT	Centralia Sale Loss	18	SG	0	5	2	0	0	2	7	1	0	0	0	0
CHMAT	Cholla APS Safe Harbor Lease (Disc)	218	SG	4	62	19	0	0	27	87	14	4	1	0	0
CHMAT	Cholla Plt Transact Costs-APS Amort	3,573	SGCT	65	1,024	310	0	0	441	1,438	229	66	0	0	0
CHMAT	Cholla Tax Amortization	0	SG	0	0	0	0	0	0	0	0	0	0	0	0
CHMAT	CIAC	35,944	CIAC	734	15,043	1,427	0	0	2,368	12,302	3,641	429	0	0	0
CHMAT	Coal M&S Inventory Write-Off	0	SE	0	0	0	0	0	0	0	0	0	0	0	0
CHMAT	COAL M&S INVENTORY WRITE-OFF-CENTR	-2,302	SE	-40	-621	-194	0	0	-313	-916	-162	-48	-8	0	0
CHMAT	Coal Mine Development-30%Amort	-316	SE	-5	-85	-27	0	0	-43	-126	-22	-7	-1	0	0
CHMAT	Def Reg Asset-Foote Creek Contract	-138	SG	-3	-39	-12	0	0	-17	-55	-9	-3	-1	0	0
CHMAT	Def Reg Asset-Transmission Srvc Deposit	-1,531	SG	-28	-437	-132	0	0	-188	-614	-98	-28	-6	0	0
CHMAT	Defer MagCorp Revenues	-141	SE	-2	-38	-12	0	0	-19	-56	-10	-3	-1	0	0
CHMAT	Extraction Tax Paid / Accrued	-142	SE	-2	-38	-12	0	0	-19	-56	-10	-3	-1	0	0
CHMAT	Federal Income Tax Interest	-1,538	SO	-41	-464	-128	0	0	-169	-613	-91	-27	-4	0	0
CHMAT	Final Reclamation	-1,160	SE	-20	-313	-98	0	0	-158	-461	-82	-24	-4	0	0
CHMAT	Gain / (Loss) on Prop. Disposition	-44,118	GPS	-1,166	-13,311	-3,681	0	0	-4,858	-17,586	-2,620	-785	-110	0	0
CHMAT	Highway relocation	17,435	SNPD	722	5,633	1,291	0	0	1,395	7,343	772	278	0	0	0
CHMAT	IDAI Costs-Direct Access-CA	111	CA	111	0	0	0	0	0	0	0	0	0	0	0
CHMAT	May 2000 Transition Plan Costs-CA	4,604	CA	4,604	0	0	0	0	0	0	0	0	0	0	0
CHMAT	May 2000 Transition Plan Costs-ID	2,193	IDU	0	0	0	0	0	0	0	2,193	0	0	0	0
CHMAT	May 2000 Transition Plan Costs-OR	11,160	OR	0	11,160	0	0	0	0	0	0	0	0	0	0
CHMAT	May 2000 Transition Plan Costs-UT	16,257	UT	0	0	0	0	0	0	16,257	0	0	0	0	0
CHMAT	May 2000 Transition Plan Costs-WYE	4,375	WYP	0	0	0	0	0	4,375	0	0	0	0	0	0
CHMAT	May 2000 Transition Plan Costs-WYW	774	WYU	0	0	0	0	0	0	0	0	774	0	0	0
CHMAT	Misc Current & Accrued Liability-SO	-3,711	SO	-98	-1,120	-310	0	0	-409	-1,479	-220	-66	-9	0	0
CHMAT	Miscellaneous-Temporary Additions	0	SO	0	0	0	0	0	0	0	0	0	0	0	0
CHMAT	MONTANA SALE ACCRUAL	-3,400	MT	0	0	0	0	-3,400	0	0	0	0	0	0	0
CHMAT	MT Write-off Amort	-327	MT	0	0	0	0	-327	0	0	0	0	0	0	0
CHMAT	NW Power Act-OR	4,688	OR	0	4,688	0	0	0	0	0	0	0	0	0	0
CHMAT	NW Power Act-WA	-2,560	WA	0	0	-2,560	0	0	0	0	0	0	0	0	0
CHMAT	Oregon BETC Credits	704	OR	0	704	0	0	0	0	0	0	0	0	0	0
CHMAT	Oregon Gain on Sale of Halsey-OR	-969	OR	0	-969	0	0	0	0	0	0	0	0	0	0
CHMAT	Oregon Share of Hermiston Gain-OR	-1,061	OR	0	-1,061	0	0	0	0	0	0	0	0	0	0
CHMAT	Pension / Retirement (Accrued / Prepaid)	-18,379	SO	-486	-5,545	-1,533	0	0	-2,024	-7,326	-1,091	-327	-46	0	0
CHMAT	PMIBook Depreciation	5,855	SE	101	1,580	493	0	0	796	2,329	413	122	21	0	0

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rimary ccount	Secondary Account	Total	Alloc	Calif	Oregon	Wash	Id PPL	Mont	Wy-PPL	Utah	Id UPL	Wy-UPL	FERC	Other	Nutil
CHMAT	PMIBridger Section 471 Adj	305	SE	5	82	26	0	0	41	121	22	6	1	0	0
CHMAT	PMIReclamationTrustEarnings	1,087	SE	19	293	92	0	0	148	432	77	23	4	0	0
CHMAT	PMIVacationBonus Adjustment	32	SE	1	9	3	0	0	4	13	2	1	0	0	0
CHMAT	PMIWY Extraction Tax	-316	SE	-5	-85	-27	0	0	-43	-126	-22	-7	-1	0	0
CHMAT	Power Co of America Provision	0	SE	0	0	0	0	0	0	0	0	0	0	0	0
CHMAT	Purchase Card Trans Provision	360	SO	10	109	30	0	0	40	144	21	6	1	0	0
CHMAT	Purchased Power	0	SE	0	0	0	0	0	0	0	0	0	0	0	0
CHMAT	SB 1149-Related Reg Assets-OR	1,285	OR	0	1,285	0	0	0	0	0	0	0	0	0	0
CHMAT	Severance	-6,557	SO	-173	-1,978	-547	0	0	-722	-2,614	-389	-117	-16	0	0
CHMAT	Sick Leave Vacation & Personal Time	3,966	SO	105	1,197	331	0	0	437	1,581	235	71	10	0	0
CHMAT	Steam Rts Blundell Geothml Bk Depr	1,171	SG	21	334	101	0	0	144	469	75	21	5	0	0
CHMAT	Suppl. Exec. Retirement Plan (SERP)	16,905	SO	447	5,101	1,410	0	0	1,862	6,739	1,004	301	42	0	0
CHMAT	Trail Mountain Accrued Liabilities	1,176	SE	20	317	99	0	0	160	468	83	24	4	0	0
CHMAT	Trail Mountain Mine Closure	4,757	SE	82	1,284	401	0	0	646	1,892	335	99	17	0	0
CHMAT	Trail Mountain Unrecovered Inventory	5,304	SE	92	1,432	447	0	0	721	2,109	374	110	19	0	0
CHMAT	Transition Team Costs-UT	486	UT	0	0	0	0	0	0	486	0	0	0	0	0
CHMAT	Trojan Decomissioning Costs	3,194	TROJD	58	903	275	0	0	400	1,278	208	60	12	0	0
CHMAT	Trojan Special Assessment -DOE-IRS	-39	TROJD	-1	-11	-3	0	0	-5	-16	-3	-1	0	0	0
CHMAT	Unearned Joint Use Pole Contact Revenu	1,117	SNPD	46	361	83	0	0	89	470	49	18	0	0	0
CHMAT	WA Disallowed Colstrip #3 Write-off	52	WA	0	0	52	0	0	0	0	0	0	0	0	0
CHMAT	Wasatch workers comp reserve	5,603	SO	148	1,691	467	0	0	617	2,233	333	100	14	0	0
CHMAT	Y2K Expense-OR	269	OR	0	269	0	0	0	0	0	0	0	0	0	0
Total SMAT	**Schedule M Additions Temporary**	**461,566**		**15,387**	**149,971**	**31,982**	**0**	**-3,727**	**49,066**	**181,530**	**28,307**	**8,120**	**929**	**0**	**0**
CHMDF	Amort of Projects-Klamath Engineering	6	SG	0	2	1	0	0	1	2	0	0	0	0	0
Total SMDF	**Schedule M Deductions Flow Thru**	**6**		**0**	**2**	**1**	**0**	**0**	**1**	**2**	**0**	**0**	**0**	**0**	**0**
CHMDP	PMI Tax Exempt Interest Income	440	SE	8	119	37	0	0	60	175	31	9	2	0	0
CHMDP	PMIDepletion	3,480	SE	60	939	293	0	0	473	1,384	245	72	13	0	0
CHMDP	Preferred Dividend - PPL	381	SNP	10	114	31	0	0	41	155	22	7	1	0	0
CHMDP	Reg Assets true-ups	7,374	SO	195	2,225	615	0	0	812	2,939	438	131	18	0	0
CHMDP	Tax Depletion - Deer Creek	1,473	SE	26	398	124	0	0	200	586	104	31	5	0	0
CHMDP	Tax Exempt Interest (No AMT)	2	SO	0	1	0	0	0	0	1	0	0	0	0	0
CHMDP	Trapper Mine Dividend Deduction	-283	SE	-5	-76	-24	0	0	-38	-113	-20	-6	-1	0	0

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imary Secondary count Account	Total	Alloc	Calif	Oregon	Wash	Id PPL	Mont	Wy-PPL	Utah	Id UPL	Wy-UPL	FERC	Other	Nutil
CHMDP UT Deferred Comp COLI	10,421	SO	276	3,144	869	0	0	1,148	4,154	619	185	26	0	0
Total SMDP Schedule M Deductions Permanent	**23,288**		**570**	**6,863**	**1,947**	**0**	**0**	**2,695**	**9,281**	**1,439**	**430**	**64**	**0**	**0**
CHMDT 98/99 Early Retirement-OR Reg Asset	13,789	OR	0	13,789	0	0	0	0	0	0	0	0	0	0
CHMDT ADR REPAIR ALLOW 3115	100	SG	2	29	9	0	0	12	40	6	2	0	0	0
CHMDT AFUDC - Debt	17,938	SNP	473	5,383	1,477	0	0	1,923	7,293	1,027	318	43	0	0
CHMDT AFUDC - Equity	0	SNP	0	0	0	0	0	0	0	0	0	0	0	0
CHMDT Amort of Debt Disc & Exp	87	SNP	2	26	7	0	0	9	35	5	2	0	0	0
CHMDT Amort. Pollution Control Facility	-327	SG	-6	-93	-28	0	0	-40	-131	-21	-6	-1	0	0
CHMDT Bad Debts Allowance	-5,722	BADDEB1	-172	-2,324	-764	0	0	-275	-2,000	-136	-52	0	0	0
CHMDT Bogus Creek Settlement-SG	118	SG	2	34	10	0	0	15	47	8	2	0	0	0
CHMDT Bonus Accrual-GCC	0	OTHER	0	0	0	0	0	0	0	0	0	0	0	0
CHMDT Bonus Liability	712	SO	19	215	59	0	0	78	284	42	13	2	0	0
CHMDT Buffalo Settlement-SG	-45	SG	-1	-13	-4	0	0	-6	-18	-3	-1	0	0	0
CHMDT Cholla GE Safe Harbor Lease	1,120	SG	20	320	97	0	0	138	449	72	21	4	0	0
CHMDT Clark Firm Transmission-SG	-935	SG	-17	-267	-81	0	0	-115	-375	-60	-17	-4	0	0
CHMDT Coal Mine Development	2,720	SE	47	734	229	0	0	370	1,082	192	57	10	0	0
CHMDT Coal Mine Receding Face (Extension)	1,431	SE	25	386	121	0	0	194	569	101	30	5	0	0
CHMDT Coal Pile Inventory Adjustment	0	SE	0	0	0	0	0	0	0	0	0	0	0	0
CHMDT Contra-Reg assets-transition plan-SO	22,453	SO	594	6,775	1,873	0	0	2,473	8,950	1,333	399	56	0	0
CHMDT Customer Service / Weatherization	-5,558	SO	-147	-1,677	-464	0	0	-612	-2,216	-330	-99	-14	0	0
CHMDT CWIP Write-off	0	SO	0	0	0	0	0	0	0	0	0	0	0	0
CHMDT Deferred Comp Plan Benefits-PPL	-119	SO	-3	-36	-10	0	0	-13	-47	-7	-2	0	0	0
CHMDT Deferred Financing Costs-SNP	-1,327	SNP	-35	-398	-109	0	0	-142	-540	-76	-24	-3	0	0
CHMDT Deferred Intervenor Funding Grants-OR	155	OR	0	155	0	0	0	0	0	0	0	0	0	0
CHMDT Deferred Projects-SO	-5,214	SO	-138	-1,573	-435	0	0	-574	-2,078	-310	-93	-13	0	0
CHMDT Deferred Regulatory Expense-IDU	5	IDU	0	0	0	0	0	0	0	5	0	0	0	0
CHMDT Distribution O&M Amort of Writeoff	9,316	SNPD	386	3,010	690	0	0	746	3,924	413	148	0	0	0
CHMDT FAS 106 Accruals	909	SO	24	274	76	0	0	100	362	54	16	2	0	0
CHMDT FAS 87/88 Writeoff-UT Rate Order	-3,159	UT	0	0	0	0	0	0	-3,159	0	0	0	0	0
CHMDT Firth Cogen Settlement-SG	-398	SG	-7	-114	-34	0	0	-49	-160	-25	-7	-2	0	0
CHMDT Glenrock Excluding Reclamation-UT rate o	-1,302	UT	0	0	0	0	0	0	-1,302	0	0	0	0	0
CHMDT Glenrock Reclamation	0	SE	0	0	0	0	0	0	0	0	0	0	0	0
CHMDT Hazardous Waste Clean-up Costs	-2,547	SG	-46	-727	-220	0	0	-313	-1,021	-163	-47	-10	0	0
CHMDT Hermiston Swap	-540	SG	-10	-154	-47	0	0	-66	-216	-35	-10	-2	0	0

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imary Account	Secondary Account	Total	Alloc	Calif	Oregon	Wash	Id PPL	Mont	Wy-PPL	Utah	Id UPL	Wy-UPL	FERC	Other	Nutil
CHMDT	Idaho Customer Balancing Account	6,100	IDU	0	0	0	0	0	0	0	6,100	0	0	0	0
CHMDT	Injuries and Damages Reserve	3,030	SO	80	914	253	0	0	334	1,208	180	54	8	0	0
CHMDT	Joseph Settlement-SG	-137	SG	-2	-39	-12	0	0	-17	-55	-9	-3	-1	0	0
CHMDT	Lakeview Buyout-SG	-43	SG	-1	-12	-4	0	0	-5	-17	-3	-1	0	0	0
CHMDT	Legal Reserve	-2,000	SO	-53	-603	-167	0	0	-220	-797	-119	-36	-5	0	0
CHMDT	Mead Phoenix-Avail & Trans Charge-SG	-378	SG	-7	-108	-33	0	0	-46	-151	-24	-7	-1	0	0
CHMDT	Misc Def Dr-Prop Damage Repairs	0	SO	0	0	0	0	0	0	0	0	0	0	0	0
CHMDT	MISCELLANEOUS - Deductions	-869	SO	-23	-262	-73	0	0	-96	-346	-52	-15	-2	0	0
CHMDT	MISCELLANEOUS - Deductions #1-SO	869	SO	23	262	73	0	0	96	346	52	15	2	0	0
CHMDT	Noell Kempf Cap-UT	47	UT	0	0	0	0	0	0	47	0	0	0	0	0
CHMDT	Option Purchases	-1,740	SE	-30	-470	-147	0	0	-236	-692	-123	-36	-6	0	0
CHMDT	P&M Strike Amortization-UT	724	UT	0	0	0	0	0	0	724	0	0	0	0	0
CHMDT	PMISEC 263A Adjustment	-86	SE	-1	-23	-7	0	0	-12	-34	-6	-2	0	0	0
CHMDT	PMITax Depreciation	5,627	SE	97	1,519	474	0	0	765	2,238	397	117	21	0	0
CHMDT	Post Merger Loss-Reacquired Debt	6,305	SNP	166	1,892	519	0	0	676	2,563	361	112	15	0	0
CHMDT	Prepaid Membership Fees-EEI WSCC	-1,073	SO	-28	-324	-90	0	0	-118	-428	-64	-19	-3	0	0
CHMDT	Prepaid Taxes-CA Property Taxes-GPS allo	2	GPS	0	1	0	0	0	0	1	0	0	0	0	0
CHMDT	Prepaid Taxes-ID PUC	-14	IDU	0	0	0	0	0	0	0	-14	0	0	0	0
CHMDT	Prepaid Taxes-OR Property Taxes-GPS allo	278	GPS	7	84	23	0	0	31	111	17	5	1	0	0
CHMDT	Prepaid Taxes-OR PUC	44	OR	0	44	0	0	0	0	0	0	0	0	0	0
CHMDT	Prepaid Taxes-UT PUC	4	UT	0	0	0	0	0	0	4	0	0	0	0	0
CHMDT	Prepaid Taxes-WA UTC	-33	WA	0	0	-33	0	0	0	0	0	0	0	0	0
CHMDT	Prepaid Taxes-WY PSC	-171	WYP	0	0	0	0	0	-171	0	0	0	0	0	0
CHMDT	Redding Renegotiated Contract	550	SG	10	157	48	0	0	68	220	35	10	2	0	0
CHMDT	Reg Assets BPA balancing accounts-IDU	208	IDU	0	0	0	0	0	0	0	208	0	0	0	0
CHMDT	Removal Cost (net of salvage)	0	GPS	0	0	0	0	0	0	0	0	0	0	0	0
CHMDT	Research & Exper. Sec. 174 Amort.	-4,582	SO	-121	-1,382	-382	0	0	-505	-1,826	-272	-82	-11	0	0
CHMDT	SMUD Revenue Imputation-OR Reg Liab	0	OTHER	0	0	0	0	0	0	0	0	0	0	0	0
CHMDT	SMUD Revenue Imputation-UT Reg Liab	-37,476	OTHER	0	0	0	0	0	0	0	0	0	0	-37,476	0
CHMDT	SMUD Revenue Imputation-WY Reg Liab	0	OTHER	0	0	0	0	0	0	0	0	0	0	0	0
CHMDT	Stm Rts Blundell Geothermal Tax Depr	960	SG	17	274	83	0	0	118	385	61	18	4	0	0
CHMDT	Tax Depreciation	593,604	TAXDEPR	7,457	183,953	49,191	0	0	64,244	234,637	32,612	10,278	1,217	16	0
CHMDT	TGS Buyout-SG	-6	SG	0	-2	-1	0	0	-1	-2	0	0	0	0	0
CHMDT	Trail Mountain Closing Costs	709	SE	12	191	60	0	0	96	282	50	15	3	0	0
CHMDT	TriState Firm Wheeling-SG	-1,059	SG	-19	-302	-91	0	0	-130	-424	-68	-19	-4	0	0
CHMDT	University of WY Contract Amort.	2	WYP	0	0	0	0	0	2	0	0	0	0	0	0

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rimary Account	Secondary Account	Total	Alloc	Calif	Oregon	Wash	Id PPL	Mont	Wy-PPL	Utah	Id UPL	Wy-UPL	FERC	Other	Nutil
CHMDT	WA State Transition Costs	-3,806	WA	0	0	-3,806	0	0	0	0	0	0	0	0	0
Total SMDT	**Schedule M Deductions Temporary**	**609,250**		**18,596**	**209,516**	**48,330**	**0**	**0**	**68,724**	**247,765**	**41,412**	**11,053**	**1,312**	**-37,460**	**0**
0911	STATE INCOME TAXES	2,413	IBT	107	1,597	331	0	-38	198	319	-199	15	3	80	-1
Total STAT	**State Income Taxes**	**2,413**		**107**	**1,597**	**331**	**0**	**-38**	**198**	**319**	**-199**	**15**	**3**	**80**	**-1**
Grand Total		**1,415,388**		**44,377**	**490,164**	**112,881**	**0**	**-4,916**	**153,039**	**548,422**	**78,979**	**24,442**	**2,996**	**-34,958**	**-38**

B7. D.I.T. EXPENSE & I.T.C. ADJ.

Deferred Income Tax Expenses

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rimary ccount	Secondary Account	Total	Alloc	Calif	Oregon	Wash	Id PPL	Mont	Wy-PPL	Utah	Id UPL	Wy-UPL	FERC	Other	Nutil
1010	19001PropDamageRepairs	1	SO	0	0	0	0	0	0	0	0	0	0	0	0
1010	19098LTF Pool Contracts Program	836	SG	15	239	72	0	0	103	335	53	15	3	0	0
1010	190Amort of Debt Discount & Exp	33	SNP	1	10	3	0	0	4	13	2	1	0	0	0
1010	190Amort of Projects-Klamath Engineering	2	DGP	0	1	0	0	0	0	0	0	0	0	0	0
1010	190Bogus Creek Settlement	77	SG	1	22	7	0	0	9	31	5	1	0	0	0
1010	190Bonus Liability	747	SO	20	225	62	0	0	82	298	44	13	2	0	0
1010	190Bonus Liability-GCC	12	OTHER	0	0	0	0	0	0	0	0	0	0	12	0
1010	190Buffalo Settlement-SG	0	SG	0	0	0	0	0	0	0	0	0	0	0	0
1010	190CA Writeoff Amort	134	CA	134	0	0	0	0	0	0	0	0	0	0	0
1010	190Capitalized Labor Costs	615	SO	16	186	51	0	0	68	245	37	11	2	0	0
1010	190Centralia Give Back - ID	75	IDU	0	0	0	0	0	0	0	75	0	0	0	0
1010	190Centralia Sale Loss	2,619	SG	48	748	226	0	0	322	1,050	167	48	10	0	0
1010	190Cholla GE Tax Lease	117	SG	2	33	10	0	0	14	47	7	2	0	0	0
1010	190Clark Firm Transmission	0	SG	0	0	0	0	0	0	0	0	0	0	0	0
1010	190Contra Def Reg Asset-UT Net Pwr Cost	1,106	UT	0	0	0	0	0	0	1,106	0	0	0	0	0
1010	190Contra-Reg assets-transition plan-SO	8,521	SO	225	2,571	711	0	0	938	3,397	506	152	21	0	0
1010	190CWIP Write-off	742	SNPD	31	240	55	0	0	59	313	33	12	0	0	0
1010	190Def Intervenor Funding Grants-OR	59	OR	0	59	0	0	0	0	0	0	0	0	0	0
1010	190Defer MagCorp Revenues	393	SE	7	106	33	0	0	53	156	28	8	1	0	0
1010	190Deferred Compensation Payout	400	SO	11	121	33	0	0	44	159	24	7	1	0	0
1010	190Deferred Financing Costs-SNP	0	SNP	0	0	0	0	0	0	0	0	0	0	0	0
1010	190Deferred Projects-SO	0	SO	0	0	0	0	0	0	0	0	0	0	0	0
1010	190Deferred Regulatory Expense-IDU	2	IDU	0	0	0	0	0	0	0	2	0	0	0	0
1010	190Distribution O&M	3,536	SNPD	146	1,142	262	0	0	283	1,489	157	56	0	0	0
1010	190Federal Income Tax Interest	584	SO	15	176	49	0	0	64	233	35	10	1	0	0
1010	190Firth Cogen Settlement	0	SG	0	0	0	0	0	0	0	0	0	0	0	0
1010	190GLENROCK RECLAMATION	2,320	SE	40	626	195	0	0	315	923	164	48	8	0	0
1010	190Hermiston Swap	0	SG	0	0	0	0	0	0	0	0	0	0	0	0
1010	190Idaho Customer Bal Acct	2,315	IDU	0	0	0	0	0	0	0	2,315	0	0	0	0
1010	190Injuries & Damages	1,540	SO	41	465	128	0	0	170	614	91	27	4	0	0
1010	190Joseph Settlement-SG	0	SG	0	0	0	0	0	0	0	0	0	0	0	0
1010	190Lakeview Buyout-SG	0	SG	0	0	0	0	0	0	0	0	0	0	0	0
1010	190M&S Inventory	32	SE	1	9	3	0	0	4	13	2	1	0	0	0
1010	190Mead Phoenix Availability & Trans	0	SG	0	0	0	0	0	0	0	0	0	0	0	0
1010	190Misc Current and Accrued Liability-SO	1,408	SO	37	425	117	0	0	155	561	84	25	4	0	0
1010	190Montana Sale Accrual	1,342	MT	0	0	0	0	1,342	0	0	0	0	0	0	0

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Primary Account	Secondary Account	Total	Alloc	Calif	Oregon	Wash	Id PPL	Mont	Wy-PPL	Utah	Id UPL	Wy-UPL	FERC	Other	Nutil
41010	190MT Writeoff Amort	124	MT	0	0	0	0	124	0	0	0	0	0	0	0
41010	190Noell Kempf Cap-UT	18	UT	0	0	0	0	0	0	18	0	0	0	0	0
41010	190NW Power Act(BPA Regional Crs)-WA	971	WA	0	0	971	0	0	0	0	0	0	0	0	0
41010	190Option Purchases	31	SE	1	8	3	0	0	4	12	2	1	0	0	0
41010	190OR Gain on Sale of Halsey-OR	546	OR	0	546	0	0	0	0	0	0	0	0	0	0
41010	190OR Share of Hermiston Gain-OR	403	OR	0	403	0	0	0	0	0	0	0	0	0	0
41010	190P&M Strike Amortization-UT	275	UT	0	0	0	0	0	0	275	0	0	0	0	0
41010	190Pension/Retirement (Accrued/Prepaid)	6,982	SO	185	2,107	583	0	0	769	2,783	415	124	17	0	0
41010	190PMIreclamationtrust	124	SE	2	33	10	0	0	17	49	9	3	0	0	0
41010	190PMISec263A	11	SE	0	3	1	0	0	1	4	1	0	0	0	0
41010	190PMIVacation Bonus	381	SE	7	103	32	0	0	52	152	27	8	1	0	0
41010	190PMIWYExtractionTax	1,308	SE	23	353	110	0	0	178	520	92	27	5	0	0
41010	190Power Co of America Provision	7,850	SE	136	2,119	661	0	0	1,067	3,122	554	163	29	0	0
41010	190Purchase Card Trans Provision	34	SO	1	10	3	0	0	4	14	2	1	0	0	0
41010	190Purchased Power	835	SE	14	225	70	0	0	113	332	59	17	3	0	0
41010	190Redding Contract	209	SG	4	60	18	0	0	26	84	13	4	1	0	0
41010	190Reg Assets BPA balancing accounts-IDU	79	IDU	0	0	0	0	0	0	0	79	0	0	0	0
41010	190Reverse Accrued Final Reclamation	9,099	SE	158	2,456	766	0	0	1,236	3,619	642	189	33	0	0
41010	190SERP	0	SO	0	0	0	0	0	0	0	0	0	0	0	0
41010	190Severance	8,755	SO	231	2,642	730	0	0	964	3,490	520	156	22	0	0
41010	190TGS Buyout-SG	1	SG	0	0	0	0	0	0	0	0	0	0	0	0
41010	190Trail Mountain Closing Costs	2,284	SE	40	617	192	0	0	310	908	161	47	8	0	0
41010	190Trail Mountain Liabilities	0	SE	0	0	0	0	0	0	0	0	0	0	0	0
41010	190TriState Firm Wheeling-SG	0	SG	0	0	0	0	0	0	0	0	0	0	0	0
41010	190Trojan Decommissioning Amort	996	TROJD	18	282	86	0	0	125	399	65	19	4	0	0
41010	190UNIVERSITY OF WY CONTRACT INCOME	1	WYP	0	0	0	0	0	1	0	0	0	0	0	0
41010	190Wasatch workers comp reserve	4,611	SO	122	1,391	385	0	0	508	1,838	274	82	12	0	0
41010	281Emergency Facilities	495	SG	9	141	43	0	0	61	198	32	9	2	0	0
41010	282Cholla APS Tax Lease	1,237	SG	22	353	107	0	0	152	496	79	23	5	0	0
41010	282Cholla Tax Lease	0	SG	0	0	0	0	0	0	0	0	0	0	0	0
41010	282Development-30% Amortization	224	SE	4	60	19	0	0	30	89	16	5	1	0	0
41010	282DIT ACRS Property-Electric	268,001	DITEXP	8,585	100,646	26,653	0	0	36,298	72,210	13,944	3,672	877	-16	5,132
41010	282DIT PMIDepreciation-Tax	2,135	SE	37	576	180	0	0	290	849	151	44	8	0	0
41010	282EPUD	194	OR	0	194	0	0	0	0	0	0	0	0	0	0
41010	282FERC Portion South Georgia-PPL	55	WYP	0	0	0	0	0	55	0	0	0	0	0	0
41010	282FERC Portion South Georgia-UPL	0	FERC	0	0	0	0	0	0	0	0	0	0	0	0

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rimary ccount	Secondary Account	Total	Alloc	Calif	Oregon	Wash	Id PPL	Mont	Wy-PPL	Utah	Id UPL	Wy-UPL	FERC	Other	Nutil
1010	282Repair Allowance	219	SG	4	63	19	0	0	27	88	14	4	1	0	0
1010	28398 99 Early Retirement-OR Reg Asset	11,163	OR	0	11,163	0	0	0	0	0	0	0	0	0	0
1010	283CA MT Contra Deferred Charges	330	OTHER	0	0	0	0	0	0	0	0	0	0	330	0
1010	283Cholla Plt Trans-APS Amort	1,177	SGCT	21	337	102	0	0	145	474	76	22	0	0	0
1010	283Coal Pile Inventory	136	SE	2	37	11	0	0	18	54	10	3	0	0	0
1010	283Def Reg Asset-Foote Creek Contract	52	SG	1	15	4	0	0	6	21	3	1	0	0	0
1010	283Def Reg Asset-Transm Svc Deposit	858	SG	16	245	74	0	0	105	344	55	16	3	0	0
1010	283Extraction Tax Paid Over Accrual	1,889	SE	33	510	159	0	0	257	751	133	39	7	0	0
1010	283FAS 106 Accruals	4,670	SO	123	1,409	390	0	0	514	1,862	277	83	12	0	0
1010	283ID PUC Prepaid Taxes	0	IDU	0	0	0	0	0	0	0	0	0	0	0	0
1010	283OR PUC Prepaid Taxes	178	OR	0	178	0	0	0	0	0	0	0	0	0	0
1010	283Post Merger Debt Loss	3,847	SNP	102	1,154	317	0	0	412	1,564	220	68	9	0	0
1010	283Prepaid Membership Fees-EEI WSCC	18	SO	0	5	2	0	0	2	7	1	0	0	0	0
1010	283Prepaid Taxes-CA-GPS alloc	115	GPS	3	35	10	0	0	13	46	7	2	0	0	0
1010	283Prepaid Taxes-OR-GPS alloc	646	GPS	17	195	54	0	0	71	258	38	11	2	0	0
1010	283SMUD Revenue Imputation-OR Reg Liab	0	OTHER	0	0	0	0	0	0	0	0	0	0	0	0
1010	283SMUD Revenue Imputation-UT Reg Liab	0	OTHER	0	0	0	0	0	0	0	0	0	0	0	0
1010	283SMUD Revenue Imputation-WY Reg Liab	0	OTHER	0	0	0	0	0	0	0	0	0	0	0	0
1010	283Trojan-Special Assessment-DOE-IRS	15	TROJD	0	4	1	0	0	2	6	1	0	0	0	0
1010	283UT PUC Prepaid Taxes	2	UT	0	0	0	0	0	0	2	0	0	0	0	0
1010	283WA UTC Prepaid Taxes	1	WA	0	0	1	0	0	0	0	0	0	0	0	0
1010	283Weatherization	320	SO	8	97	27	0	0	35	128	19	6	1	0	0
1010	283WY PSC Prepaid Taxes	0	WYP	0	0	0	0	0	0	0	0	0	0	0	0
Total 41010	DEFERRED INCOME TAXES - ELEC	373,473		10,720	138,180	34,812	0	1,466	46,560	108,047	21,820	5,288	1,123	326	5,132
1110	19001PropDamageRepairs	-1	SO	0	0	0	0	0	0	0	0	0	0	0	0
1110	19098LTF POOL CONTRACTS PROVISION	-836	SG	-15	-239	-72	0	0	-103	-335	-53	-15	-3	0	0
1110	190Bad Debt Allowance	-2,171	BADDEBT	-65	-882	-290	0	0	-104	-759	-52	-20	0	0	0
1110	190Bogus Creek Settlement	-32	SG	-1	-9	-3	0	0	-4	-13	-2	-1	0	0	0
1110	190Bonus Liability	-398	SO	-11	-120	-33	0	0	-44	-159	-24	-7	-1	0	0
1110	190Buffalo Settlement-SG	-17	SG	0	-5	-1	0	0	-2	-7	-1	0	0	0	0
1110	190CA Writeoff Amort	0	CA	0	0	0	0	0	0	0	0	0	0	0	0
1110	190Capitalized Labor Costs	-615	SO	-16	-186	-51	0	0	-68	-245	-37	-11	-2	0	0
1110	190Centralia Sale Loss	-2,626	SG	-48	-750	-227	0	0	-323	-1,052	-168	-48	-10	0	0
1110	190Cholla GE Tax Lease	-2,021	SG	-37	-577	-175	0	0	-248	-810	-129	-37	-8	0	0

llocation Method: Rolled-In

llocation Version: 3 / 2004

Deferred Income Tax Expenses

7/28/2004

Sum of Specified Range Report

Allocated - in Thousands

Period Beginning: 4 / 2003
Period Ending: 3 / 2004

rimary ccount	Secondary Account	Total	Alloc	Calif	Oregon	Wash	Id PPL	Mont	Wy-PPL	Utah	Id UPL	Wy-UPL	FERC	Other	Nutil
1110	190Cholla Plt Trans-APS Amort	-387	SG	-7	-111	-33	0	0	-48	-155	-25	-7	-2	0	0
1110	190Clark Firm Transmission	-355	SG	-6	-101	-31	0	0	-44	-142	-23	-7	-1	0	0
1110	190CWIP Write-off	-742	SO	-20	-224	-62	0	0	-82	-296	-44	-13	-2	0	0
1110	190Defer MagCorp Revenues	-340	SE	-6	-92	-29	0	0	-46	-135	-24	-7	-1	0	0
1110	190Deferred Compensation Payout	-446	SO	-12	-135	-37	0	0	-49	-178	-26	-8	-1	0	0
1110	190Deferred Financing Costs-SNP	-504	SNP	-13	-151	-41	0	0	-54	-205	-29	-9	-1	0	0
1110	190Deferred Projects-SO	-1,979	SO	-52	-597	-165	0	0	-218	-789	-118	-35	-5	0	0
1110	190FAS 87/88 Write0ff-UT rate order	-1,199	UT	0	0	0	0	0	0	-1,199	0	0	0	0	0
1110	190Firth Cogen Settlement	-151	SG	-3	-43	-13	0	0	-19	-61	-10	-3	-1	0	0
1110	190Glenrock Excluding Reclamation-UT	-494	UT	0	0	0	0	0	0	-494	0	0	0	0	0
1110	190Glenrock Reclamation	-2,320	SE	-40	-626	-195	0	0	-315	-923	-164	-48	-8	0	0
1110	190Hermiston Swap	-205	SG	-4	-59	-18	0	0	-25	-82	-13	-4	-1	0	0
1110	190IDAI Costs-Deferred Access-CA	-42	CA	-42	0	0	0	0	0	0	0	0	0	0	0
1110	190Injuries & Damages	-390	SO	-10	-118	-33	0	0	-43	-155	-23	-7	-1	0	0
1110	190Joseph Settlement-SG	-52	SG	-1	-15	-4	0	0	-6	-21	-3	-1	0	0	0
1110	190Lakeview Buyout-SG	-16	SG	0	-5	-1	0	0	-2	-6	-1	0	0	0	0
1110	190Legal Reserve	-759	SO	-20	-229	-63	0	0	-84	-303	-45	-14	-2	0	0
1110	190M&S Inventory	-32	SE	-1	-9	-3	0	0	-4	-13	-2	-1	0	0	0
1110	190Mead Phoenix Availability & Tran Cost	-103	SG	-2	-29	-9	0	0	-13	-41	-7	-2	0	0	0
1110	190Mead Phoenix Availability & Trans	-41	SG	-1	-12	-4	0	0	-5	-16	-3	-1	0	0	0
1110	190Montana Sale Accrual	-52	OTHER	0	0	0	0	0	0	0	0	0	0	-52	0
1110	190MT Writeoff Amort	0	MT	0	0	0	0	0	0	0	0	0	0	0	0
1110	190Option Purchases	-691	SE	-12	-187	-58	0	0	-94	-275	-49	-14	-3	0	0
1110	190OR BETC Credit	-267	OR	0	-267	0	0	0	0	0	0	0	0	0	0
1110	190OR Gain on Sale of Halsey-OR	-179	OR	0	-179	0	0	0	0	0	0	0	0	0	0
1110	190Pension/Retirement (Accrued/Prepaid)	-7	SO	0	-2	-1	0	0	-1	-3	0	0	0	0	0
1110	190PMIreclamationtrust	-536	SE	-9	-145	-45	0	0	-73	-213	-38	-11	-2	0	0
1110	190PMISec 471 Adjustment	-116	SE	-2	-31	-10	0	0	-16	-46	-8	-2	0	0	0
1110	190PMISec263A	-43	SE	-1	-12	-4	0	0	-6	-17	-3	-1	0	0	0
1110	190PMIVacation Bonus	-393	SE	-7	-106	-33	0	0	-53	-156	-28	-8	-1	0	0
1110	190PMIWYExtractionTax	-1,188	SE	-21	-321	-100	0	0	-161	-472	-84	-25	-4	0	0
1110	190Power Co of America Provision	-7,850	SE	-136	-2,119	-661	0	0	-1,067	-3,122	-554	-163	-29	0	0
1110	190Purchase Card Trans Provision	-170	SO	-4	-51	-14	0	0	-19	-68	-10	-3	0	0	0
1110	190Purchased Power	-835	SE	-14	-225	-70	0	0	-113	-332	-59	-17	-3	0	0
1110	190R & E Expense Sec. 174 Software	-1,739	SO	-46	-525	-145	0	0	-191	-693	-103	-31	-4	0	0
1110	190Reg Assets BPA balancing accounts-IDU	-1,779	IDU	0	0	0	0	0	0	0	-1,779	0	0	0	0

llocation Method: Rolled-In

llocation Version: 3 / 2004

Deferred Income Tax Expenses

7/28/2004

Sum of Specified Range Report

Allocated - in Thousands

Period Beginning: 4 / 2003
Period Ending: 3 / 2004

rimary ccount	Secondary Account	Total	Alloc	Calif	Oregon	Wash	Id PPL	Mont	Wy-PPL	Utah	Id UPL	Wy-UPL	FERC	Other	Nutil
1110	190Reverse Accrued Final Reclamation	-9,094	SE	-157	-2,455	-766	0	0	-1,236	-3,617	-641	-189	-33	0	0
1110	190SB1149-Related Reg Assets-OR	-488	OR	0	-488	0	0	0	0	0	0	0	0	0	0
1110	190SERP	-6,416	SO	-170	-1,936	-535	0	0	-707	-2,558	-381	-114	-16	0	0
1110	190Severance	-6,267	SO	-166	-1,891	-523	0	0	-690	-2,498	-372	-112	-16	0	0
1110	190TGS Buyout-SG	-3	SG	0	-1	0	0	0	0	-1	0	0	0	0	0
1110	190Trail Mountain Closing Costs	-3,820	SE	-66	-1,031	-322	0	0	-519	-1,519	-269	-79	-14	0	0
1110	190Trail Mountain Inventory	-2,423	SE	-42	-654	-204	0	0	-329	-964	-171	-50	-9	0	0
1110	190Trail Mountain Liabilities	-37	SE	-1	-10	-3	0	0	-5	-15	-3	-1	0	0	0
1110	190TriState Firm Wheeling-SG	-402	SG	-7	-115	-35	0	0	-49	-161	-26	-7	-2	0	0
1110	190Trojan Decommissioning Amort	-2,209	TROJD	-40	-625	-190	0	0	-277	-884	-144	-41	-9	0	0
1110	190Vacation Sickleave & PT Accrual	-1,112	SO	-29	-336	-93	0	0	-122	-443	-66	-20	-3	0	0
1110	190Vacation Sickleave & PT Accrual	-393	SO	-10	-119	-33	0	0	-43	-157	-23	-7	-1	0	0
1110	190WA Disallowed Colstrip #3 Write-off	-20	WA	0	0	-20	0	0	0	0	0	0	0	0	0
1110	190WA Transition Costs	-1,445	WA	0	0	-1,445	0	0	0	0	0	0	0	0	0
1110	190Wasatch workers comp reserve	-6,737	SO	-178	-2,033	-562	0	0	-742	-2,685	-400	-120	-17	0	0
1110	281Emergency Facilities	-161	SG	-3	-46	-14	0	0	-20	-65	-10	-3	-1	0	0
1110	282Cholla APS Tax Lease	-259	SG	-5	-74	-22	0	0	-32	-104	-17	-5	-1	0	0
1110	282Cholla Tax Lease	-1,145	SG	-21	-327	-99	0	0	-141	-459	-73	-21	-5	0	0
1110	282Development-30% Amortization	-104	SE	-2	-28	-9	0	0	-14	-41	-7	-2	0	0	0
1110	282DIT ACRS Property-Electric	-159,877	DITEXP	-5,121	-60,041	-15,900	0	0	-21,654	-43,077	-8,319	-2,190	-523	10	-3,062
1110	282DIT PMIDepreciation-Book	-2,138	SE	-37	-577	-180	0	0	-291	-850	-151	-44	-8	0	0
1110	282DIT PMIDepreciation-Tax	-83	SE	-1	-22	-7	0	0	-11	-33	-6	-2	0	0	0
1110	282EPUD	-63	OR	0	-63	0	0	0	0	0	0	0	0	0	0
1110	282FERC Portion South Georgia-PPL	-103	WYP	0	0	0	0	0	-103	0	0	0	0	0	0
1110	282FERC Portion South Georgia-UPL	-43	FERC	0	0	0	0	0	0	0	0	0	-43	0	0
1110	282Repair Allowance	-83	SG	-2	-24	-7	0	0	-10	-33	-5	-2	0	0	0
1110	2830Cholla Plt Trans-APS Amort	-2,145	SGCT	-39	-615	-186	0	0	-265	-863	-138	-39	0	0	0
1110	28397 Software Writedown-UT	-195	UT	0	0	0	0	0	0	-195	0	0	0	0	0
1110	28398 99 Early Retirement-OR Reg Asset	-5,930	OR	0	-5,930	0	0	0	0	0	0	0	0	0	0
1110	28399 Software Writedown-UT	-139	UT	0	0	0	0	0	0	-139	0	0	0	0	0
1110	283Amort of Pollution Liability	-124	SG	-2	-35	-11	0	0	-15	-50	-8	-2	0	0	0
1110	283BSIP/SAP-UT	-306	UT	0	0	0	0	0	0	-306	0	0	0	0	0
1110	283Coal Pile Inventory	-136	SE	-2	-37	-11	0	0	-18	-54	-10	-3	0	0	0
1110	283Def Reg Asset-Foote Creek Contract	0	SG	0	0	0	0	0	0	0	0	0	0	0	0
1110	283Def Reg Asset-Transm Svc Deposit	-277	SG	-5	-79	-24	0	0	-34	-111	-18	-5	-1	0	0
1110	283Extraction Tax Paid Over Accrual	-1,836	SE	-32	-496	-155	0	0	-249	-730	-129	-38	-7	0	0

location Method: Rolled-In

llocation Version: 3 / 2004

Deferred Income Tax Expenses

7/28/2004

Sum of Specified Range Report

Allocated - in Thousands

Period Beginning: 4 / 2003
Period Ending: 3 / 2004

imary ccount	Secondary Account	Total	Alloc	Calif	Oregon	Wash	Id PPL	Mont	Wy-PPL	Utah	Id UPL	Wy-UPL	FERC	Other	Nutil
110	283FAS 106 Accruals	-4,325	SO	-114	-1,305	-361	0	0	-476	-1,724	-257	-77	-11	0	0
110	283Hazardous Waste/Environmental Cleanup	-967	SG	-18	-276	-84	0	0	-119	-388	-62	-18	-4	0	0
110	283ID PUC Prepaid Taxes	-5	IDU	0	0	0	0	0	0	0	-5	0	0	0	0
110	283May 2000 Transition Plan Costs-CA	-1,747	CA	-1,747	0	0	0	0	0	0	0	0	0	0	0
110	283May 2000 Transition Plan Costs-ID	-832	IDU	0	0	0	0	0	0	0	-832	0	0	0	0
110	283May 2000 Transition Plan Costs-OR	-4,235	OR	0	-4,235	0	0	0	0	0	0	0	0	0	0
110	283May 2000 Transition Plan Costs-UT	-6,170	UT	0	0	0	0	0	0	-6,170	0	0	0	0	0
110	283May 2000 Transition Plan Costs-WYE	-1,660	WYP	0	0	0	0	0	-1,660	0	0	0	0	0	0
110	283May 2000 Transition Plan Costs-WYW	-294	WYU	0	0	0	0	0	0	0	0	-294	0	0	0
110	283OR PUC Prepaid Taxes	-161	OR	0	-161	0	0	0	0	0	0	0	0	0	0
110	283Post Merger Debt Loss	-1,455	SNP	-38	-437	-120	0	0	-156	-592	-83	-26	-4	0	0
110	283Prepaid Membership Fees-EEI WSCC	-425	SO	-11	-128	-35	0	0	-47	-169	-25	-8	-1	0	0
110	283Prepaid Taxes-CA-GPS alloc	-114	GPS	-3	-34	-10	0	0	-13	-45	-7	-2	0	0	0
110	283Prepaid Taxes-OR-GPS alloc	-541	GPS	-14	-163	-45	0	0	-60	-216	-32	-10	-1	0	0
110	283Regulatory Asset 186.2	-330	SO	-9	-100	-28	0	0	-36	-132	-20	-6	-1	0	0
110	283SMUD Revenue Imputation-OR Reg Liab	-4,435	OTHER	0	0	0	0	0	0	0	0	0	0	-4,435	0
110	283SMUD Revenue Imputation-UT Reg Liab	-7,549	OTHER	0	0	0	0	0	0	0	0	0	0	-7,549	0
110	283SMUD Revenue Imputation-WY Reg Liab	-2,239	OTHER	0	0	0	0	0	0	0	0	0	0	-2,239	0
110	283Transition Team Costs-UT	-184	UT	0	0	0	0	0	0	-184	0	0	0	0	0
110	283Unearned Joint Use Pole Contact Revnu	-424	SNPD	-18	-137	-31	0	0	-34	-179	-19	-7	0	0	0
110	283WA UTC Prepaid Taxes	-14	WA	0	0	-14	0	0	0	0	0	0	0	0	0
110	283Weatherization	-2,558	SO	-68	-772	-213	0	0	-282	-1,020	-152	-46	-6	0	0
110	283WY PSC Prepaid Taxes	-65	WYP	0	0	0	0	0	-65	0	0	0	0	0	0
110	283Y2K Expense-OR	-102	OR	0	-102	0	0	0	0	0	0	0	0	0	0
Total 41110	**DEFERRED INCOME TAXES - ELEC**	**-291,963**		**-8,863**	**-97,426**	**-25,031**	**0**	**0**	**-34,271**	**-87,421**	**-16,618**	**-4,171**	**-836**	**-14,265**	**-3,062**
Grand Total		**81,510**		**1,857**	**40,754**	**9,781**	**0**	**1,466**	**12,289**	**20,626**	**5,201**	**1,117**	**287**	**-13,940**	**2,070**

Investment Tax Credit Amortization

Sum of Specified Range Report

Period Beginning:	4 / 2003
Period Ending:	3 / 2004
Allocation Method:	Rolled-In
Allocation Version:	3 / 2004

llocation Method: Rolled-In

llocation Version: 3 / 2004

Investment Tax Credit Amortization

7/9/2004

Sum of Specified Range Report

Allocated - in Thousands

Period Beginning: 4 / 2003
Period Ending: 3 / 2004

imary ccount	Description	Total	Alloc	Calif	Oregon	Wash	Id PPL	Mont	Wy-PPL	Utah	Id UPL	Wy-UPL	FERC	Other	Nutil
114	DEF ITC CREDIT FED	-5,855	DGU	0	0	0	0	0	0	-4,819	-768	-220	-48	0	0
Total 4114	**DEFERRED I T C - ELECTRIC - FEDI**	**-5,855**		**0**	**0**	**0**	**0**	**0**	**0**	**-4,819**	**-768**	**-220**	**-48**	**0**	**0**
Grand Total		**-5,855**		**0**	**0**	**0**	**0**	**0**	**0**	**-4,819**	**-768**	**-220**	**-48**	**0**	**0**