B8. PLANT IN SERVICE

Electric Plant In Service

Beginning/Ending Averaging Report

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

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Allocation Version: 3 / 2004

Electric Plant In Service

7/12/2004

Allocated - in Thousands

Beginning/Ending Averaging Report

Period Beginning: 3 / 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
01	360	LAND AND LAND RIGHTS	1	IDU	0	0	0	0	0	0	0	1	0	0	0	0
01	360	LAND AND LAND RIGHTS	8	OR	0	8	0	0	0	0	0	0	0	0	0	0
01	360	LAND AND LAND RIGHTS	176	UT	0	0	0	0	0	0	176	0	0	0	0	0
01	360	LAND AND LAND RIGHTS	0	WA	0	0	0	0	0	0	0	0	0	0	0	0
01	360	LAND AND LAND RIGHTS	4	WYP	0	0	0	0	0	4	0	0	0	0	0	0
01	360	LAND AND LAND RIGHTS	2	WYU	0	0	0	0	0	0	0	0	2	0	0	0
Total	**360**	**LAND AND LAND RIGHTS**	**191**		**0**	**8**	**0**	**0**	**0**	**4**	**176**	**1**	**2**	**0**	**0**	**0**
01	3601	LAND OWNED IN FEE	116	CA	116	0	0	0	0	0	0	0	0	0	0	0
01	3601	LAND OWNED IN FEE	189	IDU	0	0	0	0	0	0	0	189	0	0	0	0
01	3601	LAND OWNED IN FEE	3,335	OR	0	3,335	0	0	0	0	0	0	0	0	0	0
01	3601	LAND OWNED IN FEE	7,922	UT	0	0	0	0	0	0	7,922	0	0	0	0	0
01	3601	LAND OWNED IN FEE	659	WA	0	0	659	0	0	0	0	0	0	0	0	0
01	3601	LAND OWNED IN FEE	465	WYP	0	0	0	0	0	465	0	0	0	0	0	0
01	3601	LAND OWNED IN FEE	48	WYU	0	0	0	0	0	0	0	0	48	0	0	0
Total	**3601**	**LAND OWNED IN FEE**	**12,734**		**116**	**3,335**	**659**	**0**	**0**	**465**	**7,922**	**189**	**48**	**0**	**0**	**0**
01	3602	LAND RIGHTS	914	CA	914	0	0	0	0	0	0	0	0	0	0	0
01	3602	LAND RIGHTS	959	IDU	0	0	0	0	0	0	0	959	0	0	0	0
01	3602	LAND RIGHTS	3,556	OR	0	3,556	0	0	0	0	0	0	0	0	0	0
01	3602	LAND RIGHTS	6,103	UT	0	0	0	0	0	0	6,103	0	0	0	0	0
01	3602	LAND RIGHTS	298	WA	0	0	298	0	0	0	0	0	0	0	0	0
01	3602	LAND RIGHTS	1,942	WYP	0	0	0	0	0	1,942	0	0	0	0	0	0
01	3602	LAND RIGHTS	1,334	WYU	0	0	0	0	0	0	0	0	1,334	0	0	0
Total	**3602**	**LAND RIGHTS**	**15,106**		**914**	**3,556**	**298**	**0**	**0**	**1,942**	**6,103**	**959**	**1,334**	**0**	**0**	**0**
01	361	STRUCTURES & IMPROVEMENTS	1,427	CA	1,427	0	0	0	0	0	0	0	0	0	0	0
01	361	STRUCTURES & IMPROVEMENTS	767	IDU	0	0	0	0	0	0	0	767	0	0	0	0
01	361	STRUCTURES & IMPROVEMENTS	10,721	OR	0	10,721	0	0	0	0	0	0	0	0	0	0
01	361	STRUCTURES & IMPROVEMENTS	14,827	UT	0	0	0	0	0	0	14,827	0	0	0	0	0
01	361	STRUCTURES & IMPROVEMENTS	1,427	WA	0	0	1,427	0	0	0	0	0	0	0	0	0
01	361	STRUCTURES & IMPROVEMENTS	5,125	WYP	0	0	0	0	0	5,125	0	0	0	0	0	0
01	361	STRUCTURES & IMPROVEMENTS	178	WYU	0	0	0	0	0	0	0	0	178	0	0	0
Total	**361**	**STRUCTURES & IMPROVEMENTS**	**34,472**		**1,427**	**10,721**	**1,427**	**0**	**0**	**5,125**	**14,827**	**767**	**178**	**0**	**0**	**0**
01	362	STATION EQUIPMENT	12,880	CA	12,880	0	0	0	0	0	0	0	0	0	0	0

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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
01	362	STATION EQUIPMENT	18,314	IDU	0	0	0	0	0	0	0	18,314	0	0	0	0
01	362	STATION EQUIPMENT	149,404	OR	0	149,404	0	0	0	0	0	0	0	0	0	0
01	362	STATION EQUIPMENT	252,420	UT	0	0	0	0	0	0	252,420	0	0	0	0	0
01	362	STATION EQUIPMENT	40,654	WA	0	0	40,654	0	0	0	0	0	0	0	0	0
01	362	STATION EQUIPMENT	88,372	WYP	0	0	0	0	0	88,372	0	0	0	0	0	0
01	362	STATION EQUIPMENT	4,583	WYU	0	0	0	0	0	0	0	0	4,583	0	0	0
	Total 362	STATION EQUIPMENT	566,627		12,880	149,404	40,654	0	0	88,372	252,420	18,314	4,583	0	0	0
01	364	"POLES, TOWERS AND FIXTURES"	39,135	CA	39,135	0	0	0	0	0	0	0	0	0	0	0
01	364	"POLES, TOWERS AND FIXTURES"	44,775	IDU	0	0	0	0	0	0	0	44,775	0	0	0	0
01	364	"POLES, TOWERS AND FIXTURES"	256,282	OR	0	256,282	0	0	0	0	0	0	0	0	0	0
01	364	"POLES, TOWERS AND FIXTURES"	221,743	UT	0	0	0	0	0	0	221,743	0	0	0	0	0
01	364	"POLES, TOWERS AND FIXTURES"	69,058	WA	0	0	69,058	0	0	0	0	0	0	0	0	0
01	364	"POLES, TOWERS AND FIXTURES"	62,873	WYP	0	0	0	0	0	62,873	0	0	0	0	0	0
01	364	"POLES, TOWERS AND FIXTURES"	14,322	WYU	0	0	0	0	0	0	0	0	14,322	0	0	0
	Total 364	"POLES, TOWERS AND FIXTURES"	708,188		39,135	256,282	69,058	0	0	62,873	221,743	44,775	14,322	0	0	0
01	365	OVERHEAD CONDUCTORS & DEVICES	29,993	CA	29,993	0	0	0	0	0	0	0	0	0	0	0
01	365	OVERHEAD CONDUCTORS & DEVICES	29,270	IDU	0	0	0	0	0	0	0	29,270	0	0	0	0
01	365	OVERHEAD CONDUCTORS & DEVICES	197,099	OR	0	197,099	0	0	0	0	0	0	0	0	0	0
01	365	OVERHEAD CONDUCTORS & DEVICES	157,266	UT	0	0	0	0	0	0	157,266	0	0	0	0	0
01	365	OVERHEAD CONDUCTORS & DEVICES	48,702	WA	0	0	48,702	0	0	0	0	0	0	0	0	0
01	365	OVERHEAD CONDUCTORS & DEVICES	66,527	WYP	0	0	0	0	0	66,527	0	0	0	0	0	0
01	365	OVERHEAD CONDUCTORS & DEVICES	9,038	WYU	0	0	0	0	0	0	0	0	9,038	0	0	0
	Total 365	OVERHEAD CONDUCTORS & DEVI	537,895		29,993	197,099	48,702	0	0	66,527	157,266	29,270	9,038	0	0	0
01	366	UNDERGROUND CONDUIT	13,780	CA	13,780	0	0	0	0	0	0	0	0	0	0	0
101	366	UNDERGROUND CONDUIT	5,440	IDU	0	0	0	0	0	0	0	5,440	0	0	0	0
101	366	UNDERGROUND CONDUIT	66,120	OR	0	66,120	0	0	0	0	0	0	0	0	0	0
101	366	UNDERGROUND CONDUIT	116,769	UT	0	0	0	0	0	0	116,769	0	0	0	0	0
101	366	UNDERGROUND CONDUIT	11,967	WA	0	0	11,967	0	0	0	0	0	0	0	0	0
101	366	UNDERGROUND CONDUIT	7,765	WYP	0	0	0	0	0	7,765	0	0	0	0	0	0
101	366	UNDERGROUND CONDUIT	3,010	WYU	0	0	0	0	0	0	0	0	3,010	0	0	0
	Total 366	UNDERGROUND CONDUIT	224,851		13,780	66,120	11,967	0	0	7,765	116,769	5,440	3,010	0	0	0
101	367	UNDERGROUND CONDUCTORS & DEVICES	14,633	CA	14,633	0	0	0	0	0	0	0	0	0	0	0

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01	367	UNDERGROUND CONDUCTORS & DEVICES	18,349	IDU	0	0	0	0	0	0	0	18,349	0	0	0	0
01	367	UNDERGROUND CONDUCTORS & DEVICES	113,044	OR	0	113,044	0	0	0	0	0	0	0	0	0	0
01	367	UNDERGROUND CONDUCTORS & DEVICES	321,531	UT	0	0	0	0	0	0	321,531	0	0	0	0	0
01	367	UNDERGROUND CONDUCTORS & DEVICES	14,169	WA	0	0	14,169	0	0	0	0	0	0	0	0	0
01	367	UNDERGROUND CONDUCTORS & DEVICES	18,356	WYP	0	0	0	0	0	18,356	0	0	0	0	0	0
01	367	UNDERGROUND CONDUCTORS & DEVICES	13,795	WYU	0	0	0	0	0	0	0	0	13,795	0	0	0
	Total 367	**UNDERGROUND CONDUCTORS & D**	**513,877**		**14,633**	**113,044**	**14,169**	**0**	**0**	**18,356**	**321,531**	**18,349**	**13,795**	**0**	**0**	**0**
.01	368	LINE TRANSFORMERS	38,347	CA	38,347	0	0	0	0	0	0	0	0	0	0	0
01	368	LINE TRANSFORMERS	50,833	IDU	0	0	0	0	0	0	0	50,833	0	0	0	0
.01	368	LINE TRANSFORMERS	309,970	OR	0	309,970	0	0	0	0	0	0	0	0	0	0
01	368	LINE TRANSFORMERS	273,406	UT	0	0	0	0	0	0	273,406	0	0	0	0	0
01	368	LINE TRANSFORMERS	73,494	WA	0	0	73,494	0	0	0	0	0	0	0	0	0
01	368	LINE TRANSFORMERS	53,102	WYP	0	0	0	0	0	53,102	0	0	0	0	0	0
01	368	LINE TRANSFORMERS	8,142	WYU	0	0	0	0	0	0	0	0	8,142	0	0	0
	Total 368	**LINE TRANSFORMERS**	**807,294**		**38,347**	**309,970**	**73,494**	**0**	**0**	**53,102**	**273,406**	**50,833**	**8,142**	**0**	**0**	**0**
101	369	SERVICES	16,199	CA	16,199	0	0	0	0	0	0	0	0	0	0	0
101	369	SERVICES	16,183	IDU	0	0	0	0	0	0	0	16,183	0	0	0	0
101	369	SERVICES	145,021	OR	0	145,021	0	0	0	0	0	0	0	0	0	0
101	369	SERVICES	117,453	UT	0	0	0	0	0	0	117,453	0	0	0	0	0
101	369	SERVICES	32,107	WA	0	0	32,107	0	0	0	0	0	0	0	0	0
101	369	SERVICES	19,673	WYP	0	0	0	0	0	19,673	0	0	0	0	0	0
101	369	SERVICES	4,031	WYU	0	0	0	0	0	0	0	0	4,031	0	0	0
	Total 369	**SERVICES**	**350,667**		**16,199**	**145,021**	**32,107**	**0**	**0**	**19,673**	**117,453**	**16,183**	**4,031**	**0**	**0**	**0**
101	370	METERS	3,923	CA	3,923	0	0	0	0	0	0	0	0	0	0	0
101	370	METERS	13,409	IDU	0	0	0	0	0	0	0	13,409	0	0	0	0
101	370	METERS	56,918	OR	0	56,918	0	0	0	0	0	0	0	0	0	0
101	370	METERS	78,449	UT	0	0	0	0	0	0	78,449	0	0	0	0	0
101	370	METERS	13,909	WA	0	0	13,909	0	0	0	0	0	0	0	0	0
101	370	METERS	11,082	WYP	0	0	0	0	0	11,082	0	0	0	0	0	0
101	370	METERS	2,674	WYU	0	0	0	0	0	0	0	0	2,674	0	0	0
	Total 370	**METERS**	**180,364**		**3,923**	**56,918**	**13,909**	**0**	**0**	**11,082**	**78,449**	**13,409**	**2,674**	**0**	**0**	**0**
101	371	INSTALL ON CUSTOMERS PREMISES	265	CA	265	0	0	0	0	0	0	0	0	0	0	0

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101	371	INSTALL ON CUSTOMERS PREMISES	155	IDU	0	0	0	0	0	0	0	155	0	0	0	0
101	371	INSTALL ON CUSTOMERS PREMISES	2,462	OR	0	2,462	0	0	0	0	0	0	0	0	0	0
101	371	INSTALL ON CUSTOMERS PREMISES	4,651	UT	0	0	0	0	0	0	4,651	0	0	0	0	0
101	371	INSTALL ON CUSTOMERS PREMISES	552	WA	0	0	552	0	0	0	0	0	0	0	0	0
101	371	INSTALL ON CUSTOMERS PREMISES	743	WYP	0	0	0	0	0	743	0	0	0	0	0	0
101	371	INSTALL ON CUSTOMERS PREMISES	141	WYU	0	0	0	0	0	0	0	0	141	0	0	0
Total	**371**	**INSTALL ON CUSTOMERS PREMISI**	**8,969**		**265**	**2,462**	**552**	**0**	**0**	**743**	**4,651**	**155**	**141**	**0**	**0**	**0**
101	372	LEASED PROP ON CUST PREMISES	5	IDU	0	0	0	0	0	0	0	5	0	0	0	0
101	372	LEASED PROP ON CUST PREMISES	45	UT	0	0	0	0	0	0	45	0	0	0	0	0
Total	**372**	**LEASED PROP ON CUST PREMISES**	**50**		**0**	**0**	**0**	**0**	**0**	**0**	**45**	**5**	**0**	**0**	**0**	**0**
101	373	STREET LIGHTING & SIGNAL SYSTEMS	646	CA	646	0	0	0	0	0	0	0	0	0	0	0
101	373	STREET LIGHTING & SIGNAL SYSTEMS	493	IDU	0	0	0	0	0	0	0	493	0	0	0	0
101	373	STREET LIGHTING & SIGNAL SYSTEMS	16,704	OR	0	16,704	0	0	0	0	0	0	0	0	0	0
101	373	STREET LIGHTING & SIGNAL SYSTEMS	22,816	UT	0	0	0	0	0	0	22,816	0	0	0	0	0
101	373	STREET LIGHTING & SIGNAL SYSTEMS	3,187	WA	0	0	3,187	0	0	0	0	0	0	0	0	0
101	373	STREET LIGHTING & SIGNAL SYSTEMS	5,418	WYP	0	0	0	0	0	5,418	0	0	0	0	0	0
101	373	STREET LIGHTING & SIGNAL SYSTEMS	1,999	WYU	0	0	0	0	0	0	0	0	1,999	0	0	0
Total	**373**	**STREET LIGHTING & SIGNAL SYST**	**51,263**		**646**	**16,704**	**3,187**	**0**	**0**	**5,418**	**22,816**	**493**	**1,999**	**0**	**0**	**0**
Total	**DSTI**	**Distribution Plant**	**4,012,548**		**172,258**	**1,330,644**	**310,183**	**0**	**0**	**341,447**	**1,595,577**	**199,142**	**63,297**	**0**	**0**	**0**

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01	389	LAND AND LAND RIGHTS	4	SG	0	1	0	0	0	0	2	0	0	0	0	0
01	389	LAND AND LAND RIGHTS	129	IDU	0	0	0	0	0	0	0	129	0	0	0	0
01	389	LAND AND LAND RIGHTS	281	OR	0	281	0	0	0	0	0	0	0	0	0	0
01	389	LAND AND LAND RIGHTS	1,487	UT	0	0	0	0	0	0	1,487	0	0	0	0	0
01	389	LAND AND LAND RIGHTS	443	WYU	0	0	0	0	0	0	0	0	443	0	0	0
	Total 389	**LAND AND LAND RIGHTS**	**2,344**		**0**	**282**	**0**	**0**	**0**	**0**	**1,489**	**129**	**443**	**0**	**0**	**0**
01	3891	LAND OWNED IN FEE	218	CA	218	0	0	0	0	0	0	0	0	0	0	0
01	3891	LAND OWNED IN FEE	1,109	CN	31	365	85	0	0	78	497	43	10	0	0	0
01	3891	LAND OWNED IN FEE	1	SG	0	0	0	0	0	0	0	0	0	0	0	0
01	3891	LAND OWNED IN FEE	158	IDU	0	0	0	0	0	0	0	158	0	0	0	0
01	3891	LAND OWNED IN FEE	1,318	OR	0	1,318	0	0	0	0	0	0	0	0	0	0
01	3891	LAND OWNED IN FEE	5,598	SO	148	1,689	467	0	0	616	2,231	332	100	14	0	0
01	3891	LAND OWNED IN FEE	2,038	UT	0	0	0	0	0	0	2,038	0	0	0	0	0
01	3891	LAND OWNED IN FEE	1,254	WA	0	0	1,254	0	0	0	0	0	0	0	0	0
01	3891	LAND OWNED IN FEE	138	WYP	0	0	0	0	0	138	0	0	0	0	0	0
01	3891	LAND OWNED IN FEE	72	WYU	0	0	0	0	0	0	0	0	72	0	0	0
	Total 3891	**LAND OWNED IN FEE**	**11,904**		**397**	**3,373**	**1,807**	**0**	**0**	**832**	**4,767**	**534**	**181**	**14**	**0**	**0**
01	3892	LAND RIGHTS	5	IDU	0	0	0	0	0	0	0	5	0	0	0	0
01	3892	LAND RIGHTS	1	SG	0	0	0	0	0	0	0	0	0	0	0	0
01	3892	LAND RIGHTS	34	UT	0	0	0	0	0	0	34	0	0	0	0	0
01	3892	LAND RIGHTS	0	WYP	0	0	0	0	0	0	0	0	0	0	0	0
	Total 3892	**LAND RIGHTS**	**40**		**0**	**0**	**0**	**0**	**0**	**0**	**34**	**5**	**0**	**0**	**0**	**0**
01	390	STRUCTURES AND IMPROVEMENTS	1,437	CA	1,437	0	0	0	0	0	0	0	0	0	0	0
01	390	STRUCTURES AND IMPROVEMENTS	7,594	CN	209	2,501	584	0	0	531	3,404	297	67	0	0	0
01	390	STRUCTURES AND IMPROVEMENTS	386	SG	7	110	33	0	0	47	155	25	7	2	0	0
01	390	STRUCTURES AND IMPROVEMENTS	1,710	SG	31	488	148	0	0	210	685	109	31	7	0	0
01	390	STRUCTURES AND IMPROVEMENTS	9,141	IDU	0	0	0	0	0	0	0	9,141	0	0	0	0
01	390	STRUCTURES AND IMPROVEMENTS	14,533	OR	0	14,533	0	0	0	0	0	0	0	0	0	0
01	390	STRUCTURES AND IMPROVEMENTS	2,941	SG	53	840	254	0	0	362	1,179	188	54	12	0	0
01	390	STRUCTURES AND IMPROVEMENTS	74,212	SO	1,962	22,392	6,192	0	0	8,172	29,582	4,406	1,320	186	0	0
01	390	STRUCTURES AND IMPROVEMENTS	32,216	UT	0	0	0	0	0	0	32,216	0	0	0	0	0
01	390	STRUCTURES AND IMPROVEMENTS	11,041	WA	0	0	11,041	0	0	0	0	0	0	0	0	0
01	390	STRUCTURES AND IMPROVEMENTS	1,681	WYP	0	0	0	0	0	1,681	0	0	0	0	0	0

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01	390	STRUCTURES AND IMPROVEMENTS	2,322	WYU	0	0	0	0	0	0	0	0	2,322	0	0	0
	Total 390	STRUCTURES AND IMPROVEMENT	159,214		3,699	40,863	18,252	0	0	11,003	67,221	14,166	3,802	206	0	0
01	3901	LEASEHOLD IMPROVEMENTS-OFFICE STR	669	CA	669	0	0	0	0	0	0	0	0	0	0	0
01	3901	LEASEHOLD IMPROVEMENTS-OFFICE STR	2,980	CN	82	981	229	0	0	208	1,336	117	26	0	0	0
01	3901	LEASEHOLD IMPROVEMENTS-OFFICE STR	9,636	OR	0	9,636	0	0	0	0	0	0	0	0	0	0
01	3901	LEASEHOLD IMPROVEMENTS-OFFICE STR	13,676	SO	362	4,126	1,141	0	0	1,506	5,451	812	243	34	0	0
01	3901	LEASEHOLD IMPROVEMENTS-OFFICE STR	2,245	UT	0	0	0	0	0	0	2,245	0	0	0	0	0
01	3901	LEASEHOLD IMPROVEMENTS-OFFICE STR	2,009	WA	0	0	2,009	0	0	0	0	0	0	0	0	0
01	3901	LEASEHOLD IMPROVEMENTS-OFFICE STR	6,467	WYP	0	0	0	0	0	6,467	0	0	0	0	0	0
01	3901	LEASEHOLD IMPROVEMENTS-OFFICE STR	20	WYU	0	0	0	0	0	0	0	0	20	0	0	0
	Total 3901	LEASEHOLD IMPROVEMENTS-OFF	37,702		1,113	14,744	3,379	0	0	8,181	9,032	929	290	34	0	0
101	3903	STRUCTURES & IMPROVEMENTS - PANELS	30	CA	30	0	0	0	0	0	0	0	0	0	0	0
101	3903	STRUCTURES & IMPROVEMENTS - PANELS	671	CN	19	221	52	0	0	47	301	26	6	0	0	0
101	3903	STRUCTURES & IMPROVEMENTS - PANELS	72	IDU	0	0	0	0	0	0	0	72	0	0	0	0
101	3903	STRUCTURES & IMPROVEMENTS - PANELS	514	OR	0	514	0	0	0	0	0	0	0	0	0	0
101	3903	STRUCTURES & IMPROVEMENTS - PANELS	23	SG	0	7	2	0	0	3	9	1	0	0	0	0
101	3903	STRUCTURES & IMPROVEMENTS - PANELS	8,981	SO	237	2,710	749	0	0	989	3,580	533	160	22	0	0
101	3903	STRUCTURES & IMPROVEMENTS - PANELS	384	UT	0	0	0	0	0	0	384	0	0	0	0	0
101	3903	STRUCTURES & IMPROVEMENTS - PANELS	75	WA	0	0	75	0	0	0	0	0	0	0	0	0
101	3903	STRUCTURES & IMPROVEMENTS - PANELS	310	WYP	0	0	0	0	0	310	0	0	0	0	0	0
101	3903	STRUCTURES & IMPROVEMENTS - PANELS	3	WYU	0	0	0	0	0	0	0	0	3	0	0	0
	Total 3903	STRUCTURES & IMPROVEMENTS -	11,063		286	3,451	878	0	0	1,349	4,274	633	169	23	0	0
101	391	OFFICE FURNITURE	176	CA	176	0	0	0	0	0	0	0	0	0	0	0
101	391	OFFICE FURNITURE	1,609	CN	44	530	124	0	0	112	721	63	14	0	0	0
101	391	OFFICE FURNITURE	457	SG	8	130	39	0	0	56	183	29	8	2	0	0
101	391	OFFICE FURNITURE	643	SG	12	184	56	0	0	79	258	41	12	3	0	0
101	391	OFFICE FURNITURE	197	IDU	0	0	0	0	0	0	0	197	0	0	0	0
101	391	OFFICE FURNITURE	2,503	OR	0	2,503	0	0	0	0	0	0	0	0	0	0
101	391	OFFICE FURNITURE	12	SE	0	3	1	0	0	2	5	1	0	0	0	0
101	391	OFFICE FURNITURE	1,974	SG	36	564	171	0	0	243	791	126	36	8	0	0
101	391	OFFICE FURNITURE	22,321	SO	590	6,735	1,862	0	0	2,458	8,898	1,325	397	56	0	0
101	391	OFFICE FURNITURE	1,201	UT	0	0	0	0	0	0	1,201	0	0	0	0	0
101	391	OFFICE FURNITURE	686	WA	0	0	686	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
01	391	OFFICE FURNITURE	1,133	WYP	0	0	0	0	0	1,133	0	0	0	0	0	0
01	391	OFFICE FURNITURE	83	WYU	0	0	0	0	0	0	0	0	83	0	0	0
	Total 391	**OFFICE FURNITURE**	**32,995**		**866**	**10,649**	**2,939**	**0**	**0**	**4,083**	**12,057**	**1,783**	**551**	**68**	**0**	**0**
01	3911	COMPUTER EQUIPMENT - MAINFRAME	5,192	SO	137	1,567	433	0	0	572	2,070	308	92	13	0	0
	Total 3911	**COMPUTER EQUIPMENT - MAINFR**	**5,192**		**137**	**1,567**	**433**	**0**	**0**	**572**	**2,070**	**308**	**92**	**13**	**0**	**0**
01	3912	COMPUTER EQUIPMENT - PERSONAL COMI	148	CA	148	0	0	0	0	0	0	0	0	0	0	0
01	3912	COMPUTER EQUIPMENT - PERSONAL COMI	4,512	CN	124	1,486	347	0	0	315	2,023	177	40	0	0	0
01	3912	COMPUTER EQUIPMENT - PERSONAL COMI	589	IDU	0	0	0	0	0	0	0	589	0	0	0	0
01	3912	COMPUTER EQUIPMENT - PERSONAL COMI	2,398	OR	0	2,398	0	0	0	0	0	0	0	0	0	0
01	3912	COMPUTER EQUIPMENT - PERSONAL COMI	230	SE	4	62	19	0	0	31	91	16	5	1	0	0
01	3912	COMPUTER EQUIPMENT - PERSONAL COMI	5,149	SG	94	1,470	445	0	0	633	2,064	329	94	20	0	0
01	3912	COMPUTER EQUIPMENT - PERSONAL COMI	54,820	SO	1,449	16,540	4,574	0	0	6,037	21,852	3,255	975	137	0	0
01	3912	COMPUTER EQUIPMENT - PERSONAL COMI	3,180	UT	0	0	0	0	0	0	3,180	0	0	0	0	0
01	3912	COMPUTER EQUIPMENT - PERSONAL COMI	545	WA	0	0	545	0	0	0	0	0	0	0	0	0
01	3912	COMPUTER EQUIPMENT - PERSONAL COMI	1,097	WYP	0	0	0	0	0	1,097	0	0	0	0	0	0
01	3912	COMPUTER EQUIPMENT - PERSONAL COMI	153	WYU	0	0	0	0	0	0	0	0	153	0	0	0
	Total 3912	**COMPUTER EQUIPMENT - PERSON**	**72,821**		**1,819**	**21,957**	**5,930**	**0**	**0**	**8,113**	**29,210**	**4,366**	**1,267**	**158**	**0**	**0**
01	3913	OFFICE EQUIPMENT	16	CA	16	0	0	0	0	0	0	0	0	0	0	0
01	3913	OFFICE EQUIPMENT	50	CN	1	16	4	0	0	3	22	2	0	0	0	0
01	3913	OFFICE EQUIPMENT	9	IDU	0	0	0	0	0	0	0	9	0	0	0	0
01	3913	OFFICE EQUIPMENT	204	OR	0	204	0	0	0	0	0	0	0	0	0	0
01	3913	OFFICE EQUIPMENT	2	SE	0	1	0	0	0	0	1	0	0	0	0	0
01	3913	OFFICE EQUIPMENT	338	SG	6	97	29	0	0	42	135	22	6	1	0	0
101	3913	OFFICE EQUIPMENT	1,196	SO	32	361	100	0	0	132	477	71	21	3	0	0
101	3913	OFFICE EQUIPMENT	294	UT	0	0	0	0	0	0	294	0	0	0	0	0
101	3913	OFFICE EQUIPMENT	73	WA	0	0	73	0	0	0	0	0	0	0	0	0
101	3913	OFFICE EQUIPMENT	60	WYP	0	0	0	0	0	60	0	0	0	0	0	0
101	3913	OFFICE EQUIPMENT	20	WYU	0	0	0	0	0	0	0	0	20	0	0	0
	Total 3913	**OFFICE EQUIPMENT**	**2,262**		**55**	**678**	**206**	**0**	**0**	**237**	**929**	**104**	**48**	**4**	**0**	**0**
101	39201	1/4 TON MINI-PICKUPS AND VANS	8	CA	8	0	0	0	0	0	0	0	0	0	0	0
101	39201	1/4 TON MINI-PICKUPS AND VANS	31	IDU	0	0	0	0	0	0	0	31	0	0	0	0
101	39201	1/4 TON MINI-PICKUPS AND VANS	114	OR	0	114	0	0	0	0	0	0	0	0	0	0

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mary count	Secondary Account	Description	Total	Alloc	Calif	Oregon	Wash	Id PPL	Mont	Wy-PPL	Utah	Id UPL	Wy-UPL	FERC	Other	Nutil
1	39201	1/4 TON MINI-PICKUPS AND VANS	201	SG	4	57	17	0	0	25	81	13	4	1	0	0
1	39201	1/4 TON MINI-PICKUPS AND VANS	10	SO	0	3	1	0	0	1	4	1	0	0	0	0
1	39201	1/4 TON MINI-PICKUPS AND VANS	63	UT	0	0	0	0	0	0	63	0	0	0	0	0
1	39201	1/4 TON MINI-PICKUPS AND VANS	21	WA	0	0	21	0	0	0	0	0	0	0	0	0
1	39201	1/4 TON MINI-PICKUPS AND VANS	70	WYP	0	0	0	0	0	70	0	0	0	0	0	0
1	39201	1/4 TON MINI-PICKUPS AND VANS	11	WYU	0	0	0	0	0	0	0	0	11	0	0	0
	Total 39201	**1/4 TON MINI-PICKUPS AND VANS**	**529**		**12**	**174**	**39**	**0**	**0**	**96**	**148**	**44**	**15**	**1**	**0**	**0**
1	39214	SNOWMOBILES, MOTORCYCLES (4-WHEEL	113	CA	113	0	0	0	0	0	0	0	0	0	0	0
1	39214	SNOWMOBILES, MOTORCYCLES (4-WHEEL	3	SG	0	1	0	0	0	0	1	0	0	0	0	0
1	39214	SNOWMOBILES, MOTORCYCLES (4-WHEEL	3	SG	0	1	0	0	0	0	1	0	0	0	0	0
1	39214	SNOWMOBILES, MOTORCYCLES (4-WHEEL	358	IDU	0	0	0	0	0	0	0	358	0	0	0	0
1	39214	SNOWMOBILES, MOTORCYCLES (4-WHEEL	1,076	OR	0	1,076	0	0	0	0	0	0	0	0	0	0
1	39214	SNOWMOBILES, MOTORCYCLES (4-WHEEL	12	SE	0	3	1	0	0	2	5	1	0	0	0	0
1	39214	SNOWMOBILES, MOTORCYCLES (4-WHEEL	314	SG	6	90	27	0	0	39	126	20	6	1	0	0
1	39214	SNOWMOBILES, MOTORCYCLES (4-WHEEL	738	SO	20	223	62	0	0	81	294	44	13	2	0	0
1	39214	SNOWMOBILES, MOTORCYCLES (4-WHEEL	2,267	UT	0	0	0	0	0	0	2,267	0	0	0	0	0
1	39214	SNOWMOBILES, MOTORCYCLES (4-WHEEL	323	WA	0	0	323	0	0	0	0	0	0	0	0	0
1	39214	SNOWMOBILES, MOTORCYCLES (4-WHEEL	311	WYP	0	0	0	0	0	311	0	0	0	0	0	0
1	39214	SNOWMOBILES, MOTORCYCLES (4-WHEEL	42	WYU	0	0	0	0	0	0	0	0	42	0	0	0
	Total 39214	**SNOWMOBILES, MOTORCYCLES (4**	**5,560**		**139**	**1,393**	**413**	**0**	**0**	**433**	**2,694**	**423**	**61**	**3**	**0**	**0**
01	39220	ELECTRIC VEHICLES	16	CN	0	5	1	0	0	1	7	1	0	0	0	0
01	39220	ELECTRIC VEHICLES	7	IDU	0	0	0	0	0	0	0	7	0	0	0	0
01	39220	ELECTRIC VEHICLES	505	OR	0	505	0	0	0	0	0	0	0	0	0	0
01	39220	ELECTRIC VEHICLES	89	SG	2	25	8	0	0	11	36	6	2	0	0	0
01	39220	ELECTRIC VEHICLES	710	SO	19	214	59	0	0	78	283	42	13	2	0	0
01	39220	ELECTRIC VEHICLES	651	UT	0	0	0	0	0	0	651	0	0	0	0	0
01	39220	ELECTRIC VEHICLES	109	WA	0	0	109	0	0	0	0	0	0	0	0	0
01	39220	ELECTRIC VEHICLES	84	WYP	0	0	0	0	0	84	0	0	0	0	0	0
01	39220	ELECTRIC VEHICLES	16	WYU	0	0	0	0	0	0	0	0	16	0	0	0
	Total 39220	**ELECTRIC VEHICLES**	**2,187**		**21**	**750**	**177**	**0**	**0**	**174**	**977**	**55**	**30**	**2**	**0**	**0**
01	3924	TRANSPORTATION EQUIPMENT	404	CA	404	0	0	0	0	0	0	0	0	0	0	0
01	3924	TRANSPORTATION EQUIPMENT	58	SG	1	17	5	0	0	7	23	4	1	0	0	0
01	3924	TRANSPORTATION EQUIPMENT	166	SG	3	47	14	0	0	20	67	11	3	1	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
01	3924	TRANSPORTATION EQUIPMENT	1,141	IDU	0	0	0	0	0	0	0	1,141	0	0	0	0
01	3924	TRANSPORTATION EQUIPMENT	4,510	OR	0	4,510	0	0	0	0	0	0	0	0	0	0
01	3924	TRANSPORTATION EQUIPMENT	455	SE	8	123	38	0	0	62	181	32	9	2	0	0
01	3924	TRANSPORTATION EQUIPMENT	4,181	SG	76	1,194	361	0	0	514	1,676	267	77	17	0	0
01	3924	TRANSPORTATION EQUIPMENT	1,582	SO	42	477	132	0	0	174	631	94	28	4	0	0
01	3924	TRANSPORTATION EQUIPMENT	8,798	UT	0	0	0	0	0	0	8,798	0	0	0	0	0
01	3924	TRANSPORTATION EQUIPMENT	787	WA	0	0	787	0	0	0	0	0	0	0	0	0
01	3924	TRANSPORTATION EQUIPMENT	1,782	WYP	0	0	0	0	0	1,782	0	0	0	0	0	0
01	3924	TRANSPORTATION EQUIPMENT	543	WYU	0	0	0	0	0	0	0	0	543	0	0	0
	Total 3924	**TRANSPORTATION EQUIPMENT**	**24,407**		**534**	**6,368**	**1,338**	**0**	**0**	**2,560**	**11,375**	**1,549**	**661**	**23**	**0**	**0**
01	3925	TRANSPORTATION EQUIPMENT	396	CA	396	0	0	0	0	0	0	0	0	0	0	0
01	3925	TRANSPORTATION EQUIPMENT	67	SG	1	19	6	0	0	8	27	4	1	0	0	0
01	3925	TRANSPORTATION EQUIPMENT	404	SG	7	115	35	0	0	50	162	26	7	2	0	0
01	3925	TRANSPORTATION EQUIPMENT	1,586	IDU	0	0	0	0	0	0	0	1,586	0	0	0	0
01	3925	TRANSPORTATION EQUIPMENT	5,590	OR	0	5,590	0	0	0	0	0	0	0	0	0	0
01	3925	TRANSPORTATION EQUIPMENT	105	SE	2	28	9	0	0	14	42	7	2	0	0	0
01	3925	TRANSPORTATION EQUIPMENT	1,994	SG	36	569	172	0	0	245	799	127	37	8	0	0
01	3925	TRANSPORTATION EQUIPMENT	1,281	SO	34	387	107	0	0	141	511	76	23	3	0	0
01	3925	TRANSPORTATION EQUIPMENT	11,671	UT	0	0	0	0	0	0	11,671	0	0	0	0	0
01	3925	TRANSPORTATION EQUIPMENT	1,492	WA	0	0	1,492	0	0	0	0	0	0	0	0	0
01	3925	TRANSPORTATION EQUIPMENT	1,961	WYP	0	0	0	0	0	1,961	0	0	0	0	0	0
01	3925	TRANSPORTATION EQUIPMENT	657	WYU	0	0	0	0	0	0	0	0	657	0	0	0
	Total 3925	**TRANSPORTATION EQUIPMENT**	**27,204**		**476**	**6,709**	**1,821**	**0**	**0**	**2,419**	**13,211**	**1,827**	**727**	**13**	**0**	**0**
01	3926	TRANSPORTATION EQUIPMENT	104	SG	2	30	9	0	0	13	42	7	2	0	0	0
01	3926	TRANSPORTATION EQUIPMENT	397	SG	7	113	34	0	0	49	159	25	7	2	0	0
01	3926	TRANSPORTATION EQUIPMENT	183	OR	0	183	0	0	0	0	0	0	0	0	0	0
01	3926	TRANSPORTATION EQUIPMENT	4	SE	0	1	0	0	0	1	2	0	0	0	0	0
01	3926	TRANSPORTATION EQUIPMENT	1,278	SG	23	365	110	0	0	157	512	82	23	5	0	0
01	3926	TRANSPORTATION EQUIPMENT	34	SO	1	10	3	0	0	4	14	2	1	0	0	0
01	3926	TRANSPORTATION EQUIPMENT	413	UT	0	0	0	0	0	0	413	0	0	0	0	0
	Total 3926	**TRANSPORTATION EQUIPMENT**	**2,413**		**33**	**702**	**157**	**0**	**0**	**223**	**1,141**	**116**	**33**	**7**	**0**	**0**
01	3928	BLC CAPITAL LEASED EQUIPMENT	445	OR	0	445	0	0	0	0	0	0	0	0	0	0
01	3928	BLC CAPITAL LEASED EQUIPMENT	16	SE	0	4	1	0	0	2	6	1	0	0	0	0

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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
101	3928	BLC CAPITAL LEASED EQUIPMENT	164	SG	3	47	14	0	0	20	66	10	3	1	0	0
101	3928	BLC CAPITAL LEASED EQUIPMENT	617	SO	16	186	51	0	0	68	246	37	11	2	0	0
101	3928	BLC CAPITAL LEASED EQUIPMENT	859	UT	0	0	0	0	0	0	859	0	0	0	0	0
101	3928	BLC CAPITAL LEASED EQUIPMENT	99	WA	0	0	99	0	0	0	0	0	0	0	0	0
101	3928	BLC CAPITAL LEASED EQUIPMENT	171	WYP	0	0	0	0	0	171	0	0	0	0	0	0
Total	**3928**	**BLC CAPITAL LEASED EQUIPMENT**	**2,371**		**19**	**682**	**166**	**0**	**0**	**261**	**1,177**	**48**	**14**	**2**	**0**	**0**
101	3929	TRANSPORTATION EQUIPMENT	270	CA	270	0	0	0	0	0	0	0	0	0	0	0
101	3929	TRANSPORTATION EQUIPMENT	2	SG	0	1	0	0	0	0	1	0	0	0	0	0
101	3929	TRANSPORTATION EQUIPMENT	75	SG	1	21	6	0	0	9	30	5	1	0	0	0
101	3929	TRANSPORTATION EQUIPMENT	540	IDU	0	0	0	0	0	0	0	540	0	0	0	0
101	3929	TRANSPORTATION EQUIPMENT	2,031	OR	0	2,031	0	0	0	0	0	0	0	0	0	0
101	3929	TRANSPORTATION EQUIPMENT	28	SE	0	8	2	0	0	4	11	2	1	0	0	0
101	3929	TRANSPORTATION EQUIPMENT	458	SG	8	131	40	0	0	56	184	29	8	2	0	0
101	3929	TRANSPORTATION EQUIPMENT	1,375	SO	36	415	115	0	0	151	548	82	24	3	0	0
101	3929	TRANSPORTATION EQUIPMENT	4,788	UT	0	0	0	0	0	0	4,788	0	0	0	0	0
101	3929	TRANSPORTATION EQUIPMENT	394	WA	0	0	394	0	0	0	0	0	0	0	0	0
101	3929	TRANSPORTATION EQUIPMENT	1,385	WYP	0	0	0	0	0	1,385	0	0	0	0	0	0
101	3929	TRANSPORTATION EQUIPMENT	460	WYU	0	0	0	0	0	0	0	0	460	0	0	0
Total	**3929**	**TRANSPORTATION EQUIPMENT**	**11,806**		**315**	**2,606**	**557**	**0**	**0**	**1,606**	**5,562**	**658**	**495**	**6**	**0**	**0**
101	393	STORES EQUIPMENT	154	CA	154	0	0	0	0	0	0	0	0	0	0	0
101	393	STORES EQUIPMENT	332	SG	6	95	29	0	0	41	133	21	6	1	0	0
101	393	STORES EQUIPMENT	993	SG	18	284	86	0	0	122	398	63	18	4	0	0
101	393	STORES EQUIPMENT	475	IDU	0	0	0	0	0	0	0	475	0	0	0	0
101	393	STORES EQUIPMENT	1,980	OR	0	1,980	0	0	0	0	0	0	0	0	0	0
101	393	STORES EQUIPMENT	1,193	SG	22	341	103	0	0	147	478	76	22	5	0	0
101	393	STORES EQUIPMENT	669	SO	18	202	56	0	0	74	267	40	12	2	0	0
101	393	STORES EQUIPMENT	2,986	UT	0	0	0	0	0	0	2,986	0	0	0	0	0
101	393	STORES EQUIPMENT	366	WA	0	0	366	0	0	0	0	0	0	0	0	0
101	393	STORES EQUIPMENT	760	WYP	0	0	0	0	0	760	0	0	0	0	0	0
101	393	STORES EQUIPMENT	264	WYU	0	0	0	0	0	0	0	0	264	0	0	0
Total	**393**	**STORES EQUIPMENT**	**10,172**		**218**	**2,901**	**639**	**0**	**0**	**1,143**	**4,262**	**676**	**322**	**12**	**0**	**0**
101	394	TLS, SHOP, GAR EQUIPMENT	453	CA	453	0	0	0	0	0	0	0	0	0	0	0
101	394	TLS, SHOP, GAR EQUIPMENT	3,489	SG	63	996	301	0	0	429	1,398	223	64	14	0	0

Electric Plant In Service

location Method: Rolled-In

location Version: 3 / 2004

7/12/2004

Beginning/Ending Averaging Report

Allocated - in Thousands

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

irnary :count	Secondary Account	Description	Total	Alloc	Calif	Oregon	Wash	Id PPL	Mont	Wy-PPL	Utah	Id UPL	Wy-UPL	FERC	Other	Nutil
1	394	TLS, SHOP, GAR EQUIPMENT	5,073	SG	92	1,449	438	0	0	624	2,033	324	93	20	0	0
1	394	TLS, SHOP, GAR EQUIPMENT	951	IDU	0	0	0	0	0	0	0	951	0	0	0	0
1	394	TLS, SHOP, GAR EQUIPMENT	6,629	OR	0	6,629	0	0	0	0	0	0	0	0	0	0
1	394	TLS, SHOP, GAR EQUIPMENT	84	SE	1	23	7	0	0	11	33	6	2	0	0	0
1	394	TLS, SHOP, GAR EQUIPMENT	14,442	SG	263	4,124	1,247	0	0	1,776	5,788	923	265	57	0	0
1	394	TLS, SHOP, GAR EQUIPMENT	3,870	SO	102	1,168	323	0	0	426	1,543	230	69	10	0	0
1	394	TLS, SHOP, GAR EQUIPMENT	9,154	UT	0	0	0	0	0	0	9,154	0	0	0	0	0
1	394	TLS, SHOP, GAR EQUIPMENT	1,725	WA	0	0	1,725	0	0	0	0	0	0	0	0	0
1	394	TLS, SHOP, GAR EQUIPMENT	2,689	WYP	0	0	0	0	0	2,689	0	0	0	0	0	0
1	394	TLS, SHOP, GAR EQUIPMENT	566	WYU	0	0	0	0	0	0	0	0	566	0	0	0
	Total 394	**TLS, SHOP, GAR EQUIPMENT**	**49,125**		**974**	**14,388**	**4,042**	**0**	**0**	**5,955**	**19,949**	**2,657**	**1,058**	**101**	**0**	**0**
1	395	LABORATORY EQUIPMENT	272	CA	272	0	0	0	0	0	0	0	0	0	0	0
1	395	LABORATORY EQUIPMENT	165	SG	3	47	14	0	0	20	66	11	3	1	0	0
1	395	LABORATORY EQUIPMENT	1,160	SG	21	331	100	0	0	143	465	74	21	5	0	0
1	395	LABORATORY EQUIPMENT	870	IDU	0	0	0	0	0	0	0	870	0	0	0	0
1	395	LABORATORY EQUIPMENT	8,407	OR	0	8,407	0	0	0	0	0	0	0	0	0	0
1	395	LABORATORY EQUIPMENT	30	SE	1	8	3	0	0	4	12	2	1	0	0	0
1	395	LABORATORY EQUIPMENT	3,440	SG	63	982	297	0	0	423	1,379	220	63	14	0	0
1	395	LABORATORY EQUIPMENT	5,311	SO	140	1,602	443	0	0	585	2,117	315	94	13	0	0
1	395	LABORATORY EQUIPMENT	7,902	UT	0	0	0	0	0	0	7,902	0	0	0	0	0
1	395	LABORATORY EQUIPMENT	1,718	WA	0	0	1,718	0	0	0	0	0	0	0	0	0
1	395	LABORATORY EQUIPMENT	3,077	WYP	0	0	0	0	0	3,077	0	0	0	0	0	0
1	395	LABORATORY EQUIPMENT	962	WYU	0	0	0	0	0	0	0	0	962	0	0	0
	Total 395	**LABORATORY EQUIPMENT**	**33,314**		**500**	**11,378**	**2,575**	**0**	**0**	**4,252**	**11,941**	**1,492**	**1,144**	**32**	**0**	**0**
01	39603	AERIAL LIFT PB TRUCKS, 10000#-16000# GV	515	SG	9	147	44	0	0	63	206	33	9	2	0	0
01	39603	AERIAL LIFT PB TRUCKS, 10000#-16000# GV	145	SG	3	41	13	0	0	18	58	9	3	1	0	0
01	39603	AERIAL LIFT PB TRUCKS, 10000#-16000# GV	350	OR	0	350	0	0	0	0	0	0	0	0	0	0
01	39603	AERIAL LIFT PB TRUCKS, 10000#-16000# GV	1,671	SG	30	477	144	0	0	205	670	107	31	7	0	0
01	39603	AERIAL LIFT PB TRUCKS, 10000#-16000# GV	43	SO	1	13	4	0	0	5	17	3	1	0	0	0
01	39603	AERIAL LIFT PB TRUCKS, 10000#-16000# GV	371	UT	0	0	0	0	0	0	371	0	0	0	0	0
01	39603	AERIAL LIFT PB TRUCKS, 10000#-16000# GV	266	WA	0	0	266	0	0	0	0	0	0	0	0	0
01	39603	AERIAL LIFT PB TRUCKS, 10000#-16000# GV	315	WYP	0	0	0	0	0	315	0	0	0	0	0	0
01	39603	AERIAL LIFT PB TRUCKS, 10000#-16000# GV	133	WYU	0	0	0	0	0	0	0	0	133	0	0	0

Allocation Method: Rolled-In

Allocation Version: 3 / 2004

Electric Plant In Service

Allocated - in Thousands

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

7/12/2004

Beginning/Ending Averaging Report

Primary Account	Secondary Account	Description	Total	Alloc	Calif	Oregon	Wash	Id PPL	Mont	Wy-PPL	Utah	Id UPL	Wy-UPL	FERC	Other	Nutil
	Total 39603	**AERIAL LIFT PB TRUCKS, 10000#-16**	**3,809**		**43**	**1,029**	**471**	**0**	**0**	**606**	**1,322**	**152**	**176**	**9**	**0**	**0**
101	39610	CRANES	477	SG	9	136	41	0	0	59	191	30	9	2	0	0
101	39610	CRANES	469	SG	9	134	41	0	0	58	188	30	9	2	0	0
101	39610	CRANES	86	IDU	0	0	0	0	0	0	0	86	0	0	0	0
101	39610	CRANES	78	SE	1	21	7	0	0	11	31	6	2	0	0	0
101	39610	CRANES	12,441	SG	226	3,553	1,075	0	0	1,530	4,986	795	228	49	0	0
101	39610	CRANES	1,563	SO	41	472	130	0	0	172	623	93	28	4	0	0
101	39610	CRANES	1,410	UT	0	0	0	0	0	0	1,410	0	0	0	0	0
101	39610	CRANES	70	WYP	0	0	0	0	0	70	0	0	0	0	0	0
	Total 39610	**CRANES**	**16,594**		**286**	**4,315**	**1,293**	**0**	**0**	**1,899**	**7,429**	**1,040**	**275**	**57**	**0**	**0**
101	3962	TRANSPORTATION EQUIPMENT	726	CA	726	0	0	0	0	0	0	0	0	0	0	0
101	3962	TRANSPORTATION EQUIPMENT	11	SG	0	3	1	0	0	1	4	1	0	0	0	0
101	3962	TRANSPORTATION EQUIPMENT	1,706	IDU	0	0	0	0	0	0	0	1,706	0	0	0	0
101	3962	TRANSPORTATION EQUIPMENT	6,895	OR	0	6,895	0	0	0	0	0	0	0	0	0	0
101	3962	TRANSPORTATION EQUIPMENT	71	SG	1	20	6	0	0	9	28	5	1	0	0	0
101	3962	TRANSPORTATION EQUIPMENT	1,086	SO	29	328	91	0	0	120	433	64	19	3	0	0
101	3962	TRANSPORTATION EQUIPMENT	8,984	UT	0	0	0	0	0	0	8,984	0	0	0	0	0
101	3962	TRANSPORTATION EQUIPMENT	1,681	WA	0	0	1,681	0	0	0	0	0	0	0	0	0
101	3962	TRANSPORTATION EQUIPMENT	2,353	WYP	0	0	0	0	0	2,353	0	0	0	0	0	0
101	3962	TRANSPORTATION EQUIPMENT	501	WYU	0	0	0	0	0	0	0	0	501	0	0	0
	Total 3962	**TRANSPORTATION EQUIPMENT**	**24,014**		**756**	**7,246**	**1,779**	**0**	**0**	**2,483**	**9,450**	**1,776**	**522**	**3**	**0**	**0**
101	3963	TRANSPORTATION EQUIPMENT	970	CA	970	0	0	0	0	0	0	0	0	0	0	0
101	3963	TRANSPORTATION EQUIPMENT	1,130	IDU	0	0	0	0	0	0	0	1,130	0	0	0	0
101	3963	TRANSPORTATION EQUIPMENT	5,685	OR	0	5,685	0	0	0	0	0	0	0	0	0	0
101	3963	TRANSPORTATION EQUIPMENT	72	SG	1	21	6	0	0	9	29	5	1	0	0	0
101	3963	TRANSPORTATION EQUIPMENT	65	SO	2	20	5	0	0	7	26	4	1	0	0	0
101	3963	TRANSPORTATION EQUIPMENT	3,542	UT	0	0	0	0	0	0	3,542	0	0	0	0	0
101	3963	TRANSPORTATION EQUIPMENT	1,601	WA	0	0	1,601	0	0	0	0	0	0	0	0	0
101	3963	TRANSPORTATION EQUIPMENT	1,645	WYP	0	0	0	0	0	1,645	0	0	0	0	0	0
101	3963	TRANSPORTATION EQUIPMENT	436	WYU	0	0	0	0	0	0	0	0	436	0	0	0
	Total 3963	**TRANSPORTATION EQUIPMENT**	**15,146**		**973**	**5,725**	**1,613**	**0**	**0**	**1,661**	**3,597**	**1,138**	**438**	**0**	**0**	**0**
101	3964	TRANSPORTATION EQUIPMENT	190	CA	190	0	0	0	0	0	0	0	0	0	0	0

Electric Plant In Service

7/12/2004

Beginning/Ending Averaging Report

location Method: Rolled-In

llocation Version: 3 / 2004

Allocated - in Thousands

Period Beginning: 3 / 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
)1	3964	TRANSPORTATION EQUIPMENT	743	SG	14	212	64	0	0	91	298	47	14	3	0	0
)1	3964	TRANSPORTATION EQUIPMENT	372	SG	7	106	32	0	0	46	149	24	7	1	0	0
)1	3964	TRANSPORTATION EQUIPMENT	610	IDU	0	0	0	0	0	0	0	610	0	0	0	0
)1	3964	TRANSPORTATION EQUIPMENT	901	OR	0	901	0	0	0	0	0	0	0	0	0	0
)1	3964	TRANSPORTATION EQUIPMENT	39	SE	1	11	3	0	0	5	16	3	1	0	0	0
)1	3964	TRANSPORTATION EQUIPMENT	2,214	SG	40	632	191	0	0	272	887	141	41	9	0	0
01	3964	TRANSPORTATION EQUIPMENT	323	SO	9	97	27	0	0	36	129	19	6	1	0	0
01	3964	TRANSPORTATION EQUIPMENT	2,327	UT	0	0	0	0	0	0	2,327	0	0	0	0	0
01	3964	TRANSPORTATION EQUIPMENT	350	WA	0	0	350	0	0	0	0	0	0	0	0	0
01	3964	TRANSPORTATION EQUIPMENT	690	WYP	0	0	0	0	0	690	0	0	0	0	0	0
01	3964	TRANSPORTATION EQUIPMENT	393	WYU	0	0	0	0	0	0	0	0	393	0	0	0
	Total 3964	**TRANSPORTATION EQUIPMENT**	**9,152**		**261**	**1,960**	**668**	**0**	**0**	**1,140**	**3,805**	**845**	**461**	**14**	**0**	**0**
01	3967	TRANSPORTATION EQUIPMENT	237	CA	237	0	0	0	0	0	0	0	0	0	0	0
01	3967	TRANSPORTATION EQUIPMENT	142	SG	3	41	12	0	0	17	57	9	3	1	0	0
01	3967	TRANSPORTATION EQUIPMENT	460	IDU	0	0	0	0	0	0	0	460	0	0	0	0
01	3967	TRANSPORTATION EQUIPMENT	666	OR	0	666	0	0	0	0	0	0	0	0	0	0
01	3967	TRANSPORTATION EQUIPMENT	665	SO	18	201	55	0	0	73	265	39	12	2	0	0
01	3967	TRANSPORTATION EQUIPMENT	3,377	UT	0	0	0	0	0	0	3,377	0	0	0	0	0
01	3967	TRANSPORTATION EQUIPMENT	158	WA	0	0	158	0	0	0	0	0	0	0	0	0
01	3967	TRANSPORTATION EQUIPMENT	257	WYP	0	0	0	0	0	257	0	0	0	0	0	0
01	3967	TRANSPORTATION EQUIPMENT	210	WYU	0	0	0	0	0	0	0	0	210	0	0	0
	Total 3967	**TRANSPORTATION EQUIPMENT**	**6,172**		**258**	**907**	**226**	**0**	**0**	**348**	**3,699**	**509**	**224**	**2**	**0**	**0**
101	3968	TRANSPORTATION EQUIPMENT	661	CA	661	0	0	0	0	0	0	0	0	0	0	0
101	3968	TRANSPORTATION EQUIPMENT	25	SG	0	7	2	0	0	3	10	2	0	0	0	0
101	3968	TRANSPORTATION EQUIPMENT	1,932	IDU	0	0	0	0	0	0	0	1,932	0	0	0	0
101	3968	TRANSPORTATION EQUIPMENT	8,173	OR	0	8,173	0	0	0	0	0	0	0	0	0	0
101	3968	TRANSPORTATION EQUIPMENT	132	SG	2	38	11	0	0	16	53	8	2	1	0	0
101	3968	TRANSPORTATION EQUIPMENT	782	SO	21	236	65	0	0	86	312	46	14	2	0	0
101	3968	TRANSPORTATION EQUIPMENT	12,221	UT	0	0	0	0	0	0	12,221	0	0	0	0	0
101	3968	TRANSPORTATION EQUIPMENT	1,953	WA	0	0	1,953	0	0	0	0	0	0	0	0	0
101	3968	TRANSPORTATION EQUIPMENT	2,711	WYP	0	0	0	0	0	2,711	0	0	0	0	0	0
101	3968	TRANSPORTATION EQUIPMENT	888	WYU	0	0	0	0	0	0	0	0	888	0	0	0
	Total 3968	**TRANSPORTATION EQUIPMENT**	**29,478**		**684**	**8,454**	**2,032**	**0**	**0**	**2,816**	**12,596**	**1,988**	**905**	**3**	**0**	**0**

llocation Method: Rolled-In

llocation Version: 3 / 2004

Electric Plant In Service

Allocated - in Thousands

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

7/12/2004

Beginning/Ending Averaging Report

rimary ccount	Secondary Account	Description	Total	Alloc	Calif	Oregon	Wash	Id PPL	Mont	Wy-PPL	Utah	Id UPL	Wy-UPL	FERC	Other	Nutil
01	397	COMMUNICATION EQUIPMENT	2,641	CA	2,641	0	0	0	0	0	0	0	0	0	0	0
01	397	COMMUNICATION EQUIPMENT	5,413	CN	149	1,782	417	0	0	378	2,427	212	48	0	0	0
01	397	COMMUNICATION EQUIPMENT	6,437	SG	117	1,838	556	0	0	791	2,580	411	118	26	0	0
01	397	COMMUNICATION EQUIPMENT	10,375	SG	189	2,963	896	0	0	1,276	4,158	663	190	41	0	0
01	397	COMMUNICATION EQUIPMENT	5,669	IDU	0	0	0	0	0	0	0	5,669	0	0	0	0
01	397	COMMUNICATION EQUIPMENT	37,596	OR	0	37,596	0	0	0	0	0	0	0	0	0	0
01	397	COMMUNICATION EQUIPMENT	6	SE	0	2	1	0	0	1	2	0	0	0	0	0
01	397	COMMUNICATION EQUIPMENT	40,614	SG	738	11,597	3,508	0	0	4,993	16,276	2,596	744	161	0	0
01	397	COMMUNICATION EQUIPMENT	51,582	SO	1,364	15,564	4,304	0	0	5,680	20,561	3,063	918	129	0	0
01	397	COMMUNICATION EQUIPMENT	23,947	UT	0	0	0	0	0	0	23,947	0	0	0	0	0
01	397	COMMUNICATION EQUIPMENT	8,519	WA	0	0	8,519	0	0	0	0	0	0	0	0	0
01	397	COMMUNICATION EQUIPMENT	13,846	WYP	0	0	0	0	0	13,846	0	0	0	0	0	0
01	397	COMMUNICATION EQUIPMENT	1,792	WYU	0	0	0	0	0	0	0	0	1,792	0	0	0
	Total 397	**COMMUNICATION EQUIPMENT**	**208,437**		**5,198**	**71,342**	**18,200**	**0**	**0**	**26,965**	**69,951**	**12,614**	**3,810**	**357**	**0**	**0**
01	3972	MOBILE RADIO EQUIPMENT	123	CA	123	0	0	0	0	0	0	0	0	0	0	0
01	3972	MOBILE RADIO EQUIPMENT	10	SG	0	3	1	0	0	1	4	1	0	0	0	0
01	3972	MOBILE RADIO EQUIPMENT	2	SG	0	1	0	0	0	0	1	0	0	0	0	0
01	3972	MOBILE RADIO EQUIPMENT	86	IDU	0	0	0	0	0	0	0	86	0	0	0	0
01	3972	MOBILE RADIO EQUIPMENT	2,561	OR	0	2,561	0	0	0	0	0	0	0	0	0	0
01	3972	MOBILE RADIO EQUIPMENT	825	SG	15	236	71	0	0	101	331	53	15	3	0	0
01	3972	MOBILE RADIO EQUIPMENT	2,186	SO	58	660	182	0	0	241	871	130	39	5	0	0
01	3972	MOBILE RADIO EQUIPMENT	703	UT	0	0	0	0	0	0	703	0	0	0	0	0
01	3972	MOBILE RADIO EQUIPMENT	683	WA	0	0	683	0	0	0	0	0	0	0	0	0
01	3972	MOBILE RADIO EQUIPMENT	186	WYP	0	0	0	0	0	186	0	0	0	0	0	0
01	3972	MOBILE RADIO EQUIPMENT	6	WYU	0	0	0	0	0	0	0	0	6	0	0	0
	Total 3972	**MOBILE RADIO EQUIPMENT**	**7,371**		**196**	**3,460**	**938**	**0**	**0**	**530**	**1,910**	**269**	**60**	**9**	**0**	**0**
01	398	MISCELLANEOUS EQUIPMENT	15	CA	15	0	0	0	0	0	0	0	0	0	0	0
01	398	MISCELLANEOUS EQUIPMENT	159	CN	4	52	12	0	0	11	71	6	1	0	0	0
01	398	MISCELLANEOUS EQUIPMENT	56	SG	1	16	5	0	0	7	22	4	1	0	0	0
01	398	MISCELLANEOUS EQUIPMENT	518	SG	9	148	45	0	0	64	208	33	9	2	0	0
01	398	MISCELLANEOUS EQUIPMENT	56	IDU	0	0	0	0	0	0	0	56	0	0	0	0
01	398	MISCELLANEOUS EQUIPMENT	355	OR	0	355	0	0	0	0	0	0	0	0	0	0
01	398	MISCELLANEOUS EQUIPMENT	4	SE	0	1	0	0	0	1	2	0	0	0	0	0
01	398	MISCELLANEOUS EQUIPMENT	787	SG	14	225	68	0	0	97	315	50	14	3	0	0

Electric Plant In Service

7/12/2004

Beginning/Ending Averaging Report

llocation Method: Rolled-In

llocation Version: 3 / 2004

Allocated - in Thousands

Period Beginning: 3 / 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
)1	398	MISCELLANEOUS EQUIPMENT	2,953	SO	78	891	246	0	0	325	1,177	175	53	7	0	0
)1	398	MISCELLANEOUS EQUIPMENT	327	UT	0	0	0	0	0	0	327	0	0	0	0	0
)1	398	MISCELLANEOUS EQUIPMENT	86	WA	0	0	86	0	0	0	0	0	0	0	0	0
)1	398	MISCELLANEOUS EQUIPMENT	127	WYP	0	0	0	0	0	127	0	0	0	0	0	0
)1	398	MISCELLANEOUS EQUIPMENT	22	WYU	0	0	0	0	0	0	0	0	22	0	0	0
Total	**398**	**MISCELLANEOUS EQUIPMENT**	**5,465**		**121**	**1,688**	**463**	**0**	**0**	**631**	**2,122**	**325**	**101**	**13**	**0**	**0**
Total	**GNL**	**General Plant**	**830,263**		**20,389**	**251,741**	**73,431**	**0**	**0**	**92,573**	**319,400**	**53,157**	**18,378**	**1,191**	**0**	**0**

Allocation Method: Rolled-In

Allocation Version: 3 / 2004

Electric Plant In Service

Allocated - in Thousands

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

7/12/2004

Beginning/Ending Averaging Report

Primary Account	Secondary Account	Description	Total	Alloc	Calif	Oregon	Wash	Id PPL	Mont	Wy-PPL	Utah	Id UPL	Wy-UPL	FERC	Other	Nutil
101	330	LAND AND LAND RIGHTS	94	SG	2	27	8	0	0	12	38	6	2	0	0	0
	Total 330	**LAND AND LAND RIGHTS**	**94**		**2**	**27**	**8**	**0**	**0**	**12**	**38**	**6**	**2**	**0**	**0**	**0**
101	3301	LAND OWNED IN FEE	3,459	SG	63	988	299	0	0	425	1,386	221	63	14	0	0
101	3301	LAND OWNED IN FEE	4,915	SG	89	1,403	425	0	0	604	1,970	314	90	19	0	0
101	3301	LAND OWNED IN FEE	3,152	SG	57	900	272	0	0	388	1,263	201	58	12	0	0
	Total 3301	**LAND OWNED IN FEE**	**11,526**		**209**	**3,291**	**996**	**0**	**0**	**1,417**	**4,619**	**737**	**211**	**46**	**0**	**0**
101	3302	LAND RIGHTS	7,405	SG	135	2,115	640	0	0	910	2,968	473	136	29	0	0
101	3302	LAND RIGHTS	64	SG	1	18	6	0	0	8	26	4	1	0	0	0
101	3302	LAND RIGHTS	640	SG	12	183	55	0	0	79	256	41	12	3	0	0
	Total 3302	**LAND RIGHTS**	**8,109**		**148**	**2,316**	**700**	**0**	**0**	**997**	**3,250**	**518**	**149**	**32**	**0**	**0**
101	3303	WATER RIGHTS	140	SG	3	40	12	0	0	17	56	9	3	1	0	0
	Total 3303	**WATER RIGHTS**	**140**		**3**	**40**	**12**	**0**	**0**	**17**	**56**	**9**	**3**	**1**	**0**	**0**
101	3304	FLOOD RIGHTS	260	SG	5	74	22	0	0	32	104	17	5	1	0	0
101	3304	FLOOD RIGHTS	90	SG	2	26	8	0	0	11	36	6	2	0	0	0
101	3304	FLOOD RIGHTS	1	SG	0	0	0	0	0	0	0	0	0	0	0	0
	Total 3304	**FLOOD RIGHTS**	**351**		**7**	**100**	**30**	**0**	**0**	**43**	**141**	**22**	**6**	**1**	**0**	**0**
101	33051	LAND RIGHTS - FISH/WILDLIFE	310	SG	6	89	27	0	0	38	124	20	6	1	0	0
	Total 33051	**LAND RIGHTS - FISH/WILDLIFE**	**310**		**6**	**89**	**27**	**0**	**0**	**38**	**124**	**20**	**6**	**1**	**0**	**0**
101	331	STRUCTURES AND IMPROVE	23,039	SG	419	6,579	1,990	0	0	2,832	9,233	1,472	422	91	0	0
101	331	STRUCTURES AND IMPROVE	6,473	SG	118	1,848	559	0	0	796	2,594	414	119	26	0	0
101	331	STRUCTURES AND IMPROVE	47,044	SG	855	13,433	4,064	0	0	5,784	18,853	3,007	862	186	0	0
	Total 331	**STRUCTURES AND IMPROVE**	**76,556**		**1,392**	**21,861**	**6,613**	**0**	**0**	**9,412**	**30,680**	**4,893**	**1,402**	**303**	**0**	**0**
101	332	"RESERVOIRS, DAMS & WATERWAYS"	165,325	SG	3,005	47,209	14,281	0	0	20,326	66,255	10,566	3,028	655	0	0
101	332	"RESERVOIRS, DAMS & WATERWAYS"	22,418	SG	408	6,401	1,936	0	0	2,756	8,984	1,433	411	89	0	0
101	332	"RESERVOIRS, DAMS & WATERWAYS"	83,982	SG	1,527	23,981	7,254	0	0	10,325	33,657	5,367	1,538	333	0	0
	Total 332	**"RESERVOIRS, DAMS & WATERWA**	**271,725**		**4,940**	**77,591**	**23,471**	**0**	**0**	**33,407**	**108,896**	**17,366**	**4,977**	**1,077**	**0**	**0**
101	333	"WATER WHEELS, TURB & GENERATORS"	32,677	SG	594	9,331	2,823	0	0	4,017	13,096	2,088	599	130	0	0
101	333	"WATER WHEELS, TURB & GENERATORS"	10,127	SG	184	2,892	875	0	0	1,245	4,058	647	186	40	0	0

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Allocation Version: 3 / 2004

Allocated - in Thousands

Period Beginning: 3 / 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
01	333	"WATER WHEELS, TURB & GENERATORS"	33,611	SG	611	9,598	2,903	0	0	4,132	13,470	2,148	616	133	0	0
	Total 333	**"WATER WHEELS, TURB & GENER**	**76,415**		**1,389**	**21,820**	**6,601**	**0**	**0**	**9,395**	**30,624**	**4,884**	**1,400**	**303**	**0**	**0**
01	334	ACCESSORY ELECTRIC EQUIPMENT	6,253	SG	114	1,786	540	0	0	769	2,506	400	115	25	0	0
01	334	ACCESSORY ELECTRIC EQUIPMENT	4,438	SG	81	1,267	383	0	0	546	1,779	284	81	18	0	0
01	334	ACCESSORY ELECTRIC EQUIPMENT	22,203	SG	404	6,340	1,918	0	0	2,730	8,898	1,419	407	88	0	0
	Total 334	**ACCESSORY ELECTRIC EQUIPMEN**	**32,894**		**599**	**9,393**	**2,841**	**0**	**0**	**4,044**	**13,183**	**2,102**	**603**	**130**	**0**	**0**
01	335	MISC POWER PLANT EQUIP	1,726	SG	31	493	149	0	0	212	692	110	32	7	0	0
01	335	MISC POWER PLANT EQUIP	235	SG	4	67	20	0	0	29	94	15	4	1	0	0
01	335	MISC POWER PLANT EQUIP	1,169	SG	21	334	101	0	0	144	468	75	21	5	0	0
	Total 335	**MISC POWER PLANT EQUIP**	**3,130**		**56**	**894**	**270**	**0**	**0**	**385**	**1,254**	**200**	**57**	**12**	**0**	**0**
01	336	"ROADS, RAILROADS & BRIDGES"	4,885	SG	89	1,395	422	0	0	601	1,958	312	89	19	0	0
01	336	"ROADS, RAILROADS & BRIDGES"	852	SG	15	243	74	0	0	105	341	54	16	3	0	0
01	336	"ROADS, RAILROADS & BRIDGES"	6,131	SG	111	1,751	530	0	0	754	2,457	392	112	24	0	0
	Total 336	**"ROADS, RAILROADS & BRIDGES"**	**11,868**		**215**	**3,389**	**1,025**	**0**	**0**	**1,459**	**4,756**	**758**	**217**	**47**	**0**	**0**
	Total HYD	**Hydro Production Plant**	**493,118**		**8,966**	**140,810**	**42,595**	**0**	**0**	**60,626**	**197,621**	**31,514**	**9,033**	**1,955**	**0**	**0**

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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
01	301	ORGANIZATION	700	CA	700	0	0	0	0	0	0	0	0	0	0	0
01	301	ORGANIZATION	1,601	IDU	0	0	0	0	0	0	0	1,601	0	0	0	0
01	301	ORGANIZATION	7,550	OR	0	7,550	0	0	0	0	0	0	0	0	0	0
01	301	ORGANIZATION	10,028	UT	0	0	0	0	0	0	10,028	0	0	0	0	0
01	301	ORGANIZATION	1,950	WA	0	0	1,950	0	0	0	0	0	0	0	0	0
01	301	ORGANIZATION	3,129	WYP	0	0	0	0	0	3,129	0	0	0	0	0	0
01	301	ORGANIZATION	1,330	WYU	0	0	0	0	0	0	0	0	1,330	0	0	0
	Total 301	ORGANIZATION	26,288		700	7,550	1,950	0	0	3,129	10,028	1,601	1,330	0	0	0
01	302	FRANCHISES AND CONSENTS	7	CA	7	0	0	0	0	0	0	0	0	0	0	0
01	302	FRANCHISES AND CONSENTS	2,862	SG	52	817	247	0	0	352	1,147	183	52	11	0	0
01	302	FRANCHISES AND CONSENTS	954	SG	17	272	82	0	0	117	382	61	17	4	0	0
01	302	FRANCHISES AND CONSENTS	1,008	IDU	0	0	0	0	0	0	0	1,008	0	0	0	0
101	302	FRANCHISES AND CONSENTS	43,431	SG	789	12,402	3,752	0	0	5,340	17,405	2,776	796	172	0	0
101	302	FRANCHISES AND CONSENTS	30	UT	0	0	0	0	0	0	30	0	0	0	0	0
101	302	FRANCHISES AND CONSENTS	0	WA	0	0	0	0	0	0	0	0	0	0	0	0
101	302	FRANCHISES AND CONSENTS	0	WYP	0	0	0	0	0	0	0	0	0	0	0	0
101	302	FRANCHISES AND CONSENTS	1	WYU	0	0	0	0	0	0	0	0	1	0	0	0
	Total 302	FRANCHISES AND CONSENTS	48,293		865	13,491	4,081	0	0	5,809	18,965	4,027	866	187	0	0
101	303	MISCELLANEOUS INTANGIBLE PLANT	345	OR	0	345	0	0	0	0	0	0	0	0	0	0
101	303	MISCELLANEOUS INTANGIBLE PLANT	744	SE	13	201	63	0	0	101	296	52	15	3	0	0
101	303	MISCELLANEOUS INTANGIBLE PLANT	30,118	SG	547	8,600	2,602	0	0	3,703	12,070	1,925	552	119	0	0
	Total 303	MISCELLANEOUS INTANGIBLE PL/	31,207		560	9,146	2,664	0	0	3,804	12,366	1,977	567	122	0	0
101	303AFP	AUTOMATE POLE CARD SYSTEM	4,410	SO	117	1,331	368	0	0	486	1,758	262	78	11	0	0
	Total 303AFPI	AUTOMATE POLE CARD SYSTEM	4,410		117	1,331	368	0	0	486	1,758	262	78	11	0	0
101	303APO	APOGEE - ENERGY EXCHANGE PROGRAM	236	SO	6	71	20	0	0	26	94	14	4	1	0	0
	Total 303APO	APOGEE - ENERGY EXCHANGE PR(	236		6	71	20	0	0	26	94	14	4	1	0	0
101	303BAR	BARS BUDGETING SYSTEM	1,279	SO	34	386	107	0	0	141	510	76	23	3	0	0
	Total 303BAR	BARS BUDGETING SYSTEM	1,279		34	386	107	0	0	141	510	76	23	3	0	0
101	303BIN	RETAIL BUSINESS INFORMATION NETWORI	1,122	SO	30	339	94	0	0	124	447	67	20	3	0	0

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mary count	Secondary Account	Description	Total	Alloc	Calif	Oregon	Wash	Id PPL	Mont	Wy-PPL	Utah	Id UPL	Wy-UPL	FERC	Other	Nutil
	Total 303BIN	RETAIL BUSINESS INFORMATION I	1,122		30	339	94	0	0	124	447	67	20	3	0	0
1	303BRC	BARCODE SYSTEM	12	SG	0	3	1	0	0	1	5	1	0	0	0	0
1	303BRC	BARCODE SYSTEM	354	SO	9	107	30	0	0	39	141	21	6	1	0	0
	Total 303BRC	BARCODE SYSTEM	366		9	110	31	0	0	40	146	22	7	1	0	0
1	303BUS	BUSINESS CONTINUANCE PROJECT	380	SO	10	115	32	0	0	42	151	23	7	1	0	0
	Total 303BUS	BUSINESS CONTINUANCE PROJECT	380		10	115	32	0	0	42	151	23	7	1	0	0
1	303CAA	CAPITAL ASSET & ACCOUNTING TRACKING	727	SO	19	219	61	0	0	80	290	43	13	2	0	0
	Total 303CAA	CAPITAL ASSET & ACCOUNTING T	727		19	219	61	0	0	80	290	43	13	2	0	0
1	303CAD	DISTRIBUTION AUTOMATION PILOT PROJE	3,175	OR	0	3,175	0	0	0	0	0	0	0	0	0	0
1	303CAD	DISTRIBUTION AUTOMATION PILOT PROJE	6,260	SO	165	1,889	522	0	0	689	2,495	372	111	16	0	0
	Total 303CAD	DISTRIBUTION AUTOMATION PILC	9,435		165	5,064	522	0	0	689	2,495	372	111	16	0	0
1	303CAL	CALL CENTER PERFORMANCE SOFTWARE	365	SO	10	110	30	0	0	40	145	22	6	1	0	0
	Total 303CAL	CALL CENTER PERFORMANCE SOI	365		10	110	30	0	0	40	145	22	6	1	0	0
01	303CBT	COMPUTER BASED TRAINING (CBT)	1,049	SO	28	317	88	0	0	116	418	62	19	3	0	0
	Total 303CBT	COMPUTER BASED TRAINING (CBT	1,049		28	317	88	0	0	116	418	62	19	3	0	0
01	303CCI	COMPANY TELEPHONE DATABASE	412	SO	11	124	34	0	0	45	164	24	7	1	0	0
	Total 303CCI	COMPANY TELEPHONE DATABASE	412		11	124	34	0	0	45	164	24	7	1	0	0
01	303CCO	2003 CCO OPEX MACHINE SOFTWARE	530	SO	14	160	44	0	0	58	211	31	9	1	0	0
	Total 303CCO	2003 CCO OPEX MACHINE SOFTWA	530		14	160	44	0	0	58	211	31	9	1	0	0
01	303CMP	COORDINATED OUTAGE MGMT PLAN & SC	206	SO	5	62	17	0	0	23	82	12	4	1	0	0
	Total 303CMP	COORDINATED OUTAGE MGMT PL	206		5	62	17	0	0	23	82	12	4	1	0	0
01	303COB	COBOL CONVERSION UPGRADE	1,500	SO	40	453	125	0	0	165	598	89	27	4	0	0
	Total 303COB	COBOL CONVERSION UPGRADE	1,500		40	453	125	0	0	165	598	89	27	4	0	0
01	303COG	ENTERPRISE DATA WRHSE - BI RPTG TOOL	1,466	SO	39	442	122	0	0	161	584	87	26	4	0	0

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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
	Total 303COG ENTERPRISE DATA WRHSE - BI RP	**1,466**		**39**	**442**	**122**	**0**	**0**	**161**	**584**	**87**	**26**	**4**	**0**	**0**
)1	303COM COMPOSER SOFTWARE LICENSE	461	SO	12	139	38	0	0	51	184	27	8	1	0	0
	Total 303COM COMPOSER SOFTWARE LICENSE	**461**		**12**	**139**	**38**	**0**	**0**	**51**	**184**	**27**	**8**	**1**	**0**	**0**
)1	303CRA CRAIG PLANT MAINT MGT SYSTEM	181	SG	3	52	16	0	0	22	73	12	3	1	0	0
	Total 303CRA CRAIG PLANT MAINT MGT SYSTEM	**181**		**3**	**52**	**16**	**0**	**0**	**22**	**73**	**12**	**3**	**1**	**0**	**0**
)1	303CRR COST RECOVERY REPORTING SYSTEM	48	SO	1	14	4	0	0	5	19	3	1	0	0	0
	Total 303CRR COST RECOVERY REPORTING SYS	**48**		**1**	**14**	**4**	**0**	**0**	**5**	**19**	**3**	**1**	**0**	**0**	**0**
01	303CSF CUST STMT FORMATTER (STMT REDESIGN	1,086	SO	29	328	91	0	0	120	433	64	19	3	0	0
	Total 303CSF CUST STMT FORMATTER (STMT R	**1,086**		**29**	**328**	**91**	**0**	**0**	**120**	**433**	**64**	**19**	**3**	**0**	**0**
01	303CSFS CONSOLIDATED SALES FORECASTING SYS	427	SO	11	129	36	0	0	47	170	25	8	1	0	0
	Total 303CSFS CONSOLIDATED SALES FORECAST	**427**		**11**	**129**	**36**	**0**	**0**	**47**	**170**	**25**	**8**	**1**	**0**	**0**
01	303CSS CUSTOMER SERVICE SYSTEM (CSS)	95,341	CN	2,630	31,395	7,338	0	0	6,663	42,741	3,731	843	0	0	0
	Total 303CSS CUSTOMER SERVICE SYSTEM (CSS	**95,341**		**2,630**	**31,395**	**7,338**	**0**	**0**	**6,663**	**42,741**	**3,731**	**843**	**0**	**0**	**0**
01	303DBM DATABASE MANAGEMENT SYSTEM	5,293	SO	140	1,597	442	0	0	583	2,110	314	94	13	0	0
	Total 303DBM DATABASE MANAGEMENT SYSTEM	**5,293**		**140**	**1,597**	**442**	**0**	**0**	**583**	**2,110**	**314**	**94**	**13**	**0**	**0**
01	303DBR DISTRIBUTION BUSINESS REPORTING	466	SO	12	141	39	0	0	51	186	28	8	1	0	0
	Total 303DBR DISTRIBUTION BUSINESS REPORTI	**466**		**12**	**141**	**39**	**0**	**0**	**51**	**186**	**28**	**8**	**1**	**0**	**0**
01	303DCA DCA IRMA SOFTWARE LICENSE	289	SO	8	87	24	0	0	32	115	17	5	1	0	0
	Total 303DCA DCA IRMA SOFTWARE LICENSE	**289**		**8**	**87**	**24**	**0**	**0**	**32**	**115**	**17**	**5**	**1**	**0**	**0**
101	303DCO DATACOM	313	SO	8	94	26	0	0	34	125	19	6	1	0	0
	Total 303DCO DATACOM	**313**		**8**	**94**	**26**	**0**	**0**	**34**	**125**	**19**	**6**	**1**	**0**	**0**
101	303DESI DESKTOP SERVER SOFTWARE - NETWARE	538	SO	14	162	45	0	0	59	214	32	10	1	0	0
	Total 303DESI DESKTOP SERVER SOFTWARE - NE	**538**		**14**	**162**	**45**	**0**	**0**	**59**	**214**	**32**	**10**	**1**	**0**	**0**
101	303DICP DATA INTEGRATION & COOPERATIVE PRO	2,770	SO	73	836	231	0	0	305	1,104	164	49	7	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	**303DICI DATA INTEGRATION & COOPERAT**	**2,770**		**73**	**836**	**231**	**0**	**0**	**305**	**1,104**	**164**	**49**	**7**	**0**	**0**
01	303DISR	DISASTER RECOVERY PROJECT	1,486	SO	39	448	124	0	0	164	592	88	26	4	0	0
	Total	**303DISR DISASTER RECOVERY PROJECT**	**1,486**		**39**	**448**	**124**	**0**	**0**	**164**	**592**	**88**	**26**	**4**	**0**	**0**
01	303DMS	DISPATCH MANAGEMENT SYSTEM	326	SO	9	98	27	0	0	36	130	19	6	1	0	0
	Total	**303DMS DISPATCH MANAGEMENT SYSTEM**	**326**		**9**	**98**	**27**	**0**	**0**	**36**	**130**	**19**	**6**	**1**	**0**	**0**
01	303DWHS	DWHS - DATA WAREHOUSE	1,120	SO	30	338	93	0	0	123	446	67	20	3	0	0
	Total	**303DWH DWHS - DATA WAREHOUSE**	**1,120**		**30**	**338**	**93**	**0**	**0**	**123**	**446**	**67**	**20**	**3**	**0**	**0**
01	303ECA	ENGINEERING SUPPORT EST CONSOL PROJ	578	SO	15	174	48	0	0	64	230	34	10	1	0	0
	Total	**303ECA ENGINEERING SUPPORT EST CONS**	**578**		**15**	**174**	**48**	**0**	**0**	**64**	**230**	**34**	**10**	**1**	**0**	**0**
01	303EDM	ENGINEERING DOCUMENT MGT SYSTEM	1,040	SO	27	314	87	0	0	115	415	62	19	3	0	0
	Total	**303EDM ENGINEERING DOCUMENT MGT S**	**1,040**		**27**	**314**	**87**	**0**	**0**	**115**	**415**	**62**	**19**	**3**	**0**	**0**
01	303EDW	ENTERPRISE DATA WAREHOUSE	3,797	SO	100	1,146	317	0	0	418	1,514	225	68	10	0	0
	Total	**303EDW ENTERPRISE DATA WAREHOUSE**	**3,797**		**100**	**1,146**	**317**	**0**	**0**	**418**	**1,514**	**225**	**68**	**10**	**0**	**0**
01	303EEG	ENGINEERING EQUIP/GENER DATABASE	80	SO	2	24	7	0	0	9	32	5	1	0	0	0
	Total	**303EEG ENGINEERING EQUIP/GENER DAT**	**80**		**2**	**24**	**7**	**0**	**0**	**9**	**32**	**5**	**1**	**0**	**0**	**0**
01	303ELI	ENERGY LOAN INFORMATION SYSTEM	729	SO	19	220	61	0	0	80	291	43	13	2	0	0
	Total	**303ELI ENERGY LOAN INFORMATION SYS**	**729**		**19**	**220**	**61**	**0**	**0**	**80**	**291**	**43**	**13**	**2**	**0**	**0**
01	303EMC	EMC DASD SOFTWARE	562	SO	15	170	47	0	0	62	224	33	10	1	0	0
	Total	**303EMC EMC DASD SOFTWARE**	**562**		**15**	**170**	**47**	**0**	**0**	**62**	**224**	**33**	**10**	**1**	**0**	**0**
01	303EMS	ENERGY MANAGEMENT SYSTEM SOFTWA	9,919	SO	262	2,993	828	0	0	1,092	3,954	589	176	25	0	0
	Total	**303EMS ENERGY MANAGEMENT SYSTEM S**	**9,919**		**262**	**2,993**	**828**	**0**	**0**	**1,092**	**3,954**	**589**	**176**	**25**	**0**	**0**
01	303END	ENDEAVOR PROGRAM LIBRARY	748	SO	20	226	62	0	0	82	298	44	13	2	0	0
	Total	**303END ENDEAVOR PROGRAM LIBRARY**	**748**		**20**	**226**	**62**	**0**	**0**	**82**	**298**	**44**	**13**	**2**	**0**	**0**
01	303EPAS	EMPLOYEE PERFORMANCE & SALARY SYS	195	SO	5	59	16	0	0	21	78	12	3	0	0	0

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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
	Total 303EPA	EMPLOYEE PERFORMANCE & SAL	195		5	59	16	0	0	21	78	12	3	0	0	0
01	303EPW	COMMON WORKSTATION & LOGIN APP	924	SO	24	279	77	0	0	102	368	55	16	2	0	0
	Total 303EPW	COMMON WORKSTATION & LOGIN	924		24	279	77	0	0	102	368	55	16	2	0	0
01	303ERS	ERSA MODEL	178	SO	5	54	15	0	0	20	71	11	3	0	0	0
	Total 303ERS	ERSA MODEL	178		5	54	15	0	0	20	71	11	3	0	0	0
01	303ETA	ELECTRONIC TAGGING OUTAGE MANAGE	2,530	SO	67	763	211	0	0	279	1,008	150	45	6	0	0
	Total 303ETA	ELECTRONIC TAGGING OUTAGE M	2,530		67	763	211	0	0	279	1,008	150	45	6	0	0
01	303ETS	EQUIPMENT TRACKING SYSTEM	785	SO	21	237	65	0	0	86	313	47	14	2	0	0
	Total 303ETS	EQUIPMENT TRACKING SYSTEM	785		21	237	65	0	0	86	313	47	14	2	0	0
101	303FILE	COMPUWARE FILE AID TOOL SOFTWARE	245	SO	6	74	20	0	0	27	98	15	4	1	0	0
	Total 303FILE	COMPUWARE FILE AID TOOL SOFT	245		6	74	20	0	0	27	98	15	4	1	0	0
101	303FLT	FRANCHISE TAX SYSTEM	402	SO	11	121	34	0	0	44	160	24	7	1	0	0
	Total 303FLT	FRANCHISE TAX SYSTEM	402		11	121	34	0	0	44	160	24	7	1	0	0
101	303FMS	FUEL MANAGEMENT SYSTEM	3,253	SO	86	982	271	0	0	358	1,297	193	58	8	0	0
	Total 303FMS	FUEL MANAGEMENT SYSTEM	3,253		86	982	271	0	0	358	1,297	193	58	8	0	0
101	303FNP	FIELDNET PRO METER READING SYST -HRF	1,454	SO	38	439	121	0	0	160	580	86	26	4	0	0
	Total 303FNP	FIELDNET PRO METER READING S	1,454		38	439	121	0	0	160	580	86	26	4	0	0
101	303FPI	FACILITY INSPECTION REPORTING SYSTEM	1,418	SO	37	428	118	0	0	156	565	84	25	4	0	0
	Total 303FPI	FACILITY INSPECTION REPORTIN	1,418		37	428	118	0	0	156	565	84	25	4	0	0
101	303GIS	CONDUCTIVITY FIELDING TOOL DEVELOPM	818	OR	0	818	0	0	0	0	0	0	0	0	0	0
101	303GIS	CONDUCTIVITY FIELDING TOOL DEVELOPM	201	SO	5	61	17	0	0	22	80	12	4	1	0	0
	Total 303GIS	CONDUCTIVITY FIELDING TOOL D	1,019		5	879	17	0	0	22	80	12	4	1	0	0
101	303GRII	2002 GRID NET POWER COST MODELING	6,443	SO	170	1,944	538	0	0	710	2,568	383	115	16	0	0
	Total 303GRII	2002 GRID NET POWER COST MODI	6,443		170	1,944	538	0	0	710	2,568	383	115	16	0	0

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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
)1	303HEA PLATINUM DB2 MANAGEMENT SOFTWARE	109	SO	3	33	9	0	0	12	43	6	2	0	0	0
	Total 303HEA PLATINUM DB2 MANAGEMENT SOI	**109**		**3**	**33**	**9**	**0**	**0**	**12**	**43**	**6**	**2**	**0**	**0**	**0**
)1	303HRB HR- BENEFITS OPEN ENROLLMENT ONLINE	147	SO	4	44	12	0	0	16	59	9	3	0	0	0
	Total 303HRB HR- BENEFITS OPEN ENROLLMENT	**147**		**4**	**44**	**12**	**0**	**0**	**16**	**59**	**9**	**3**	**0**	**0**	**0**
01	303HRM HUMAN RESOURCES MANAGEMENT INFO S	3,985	SO	105	1,202	332	0	0	439	1,588	237	71	10	0	0
	Total 303HRM HUMAN RESOURCES MANAGEMEN	**3,985**		**105**	**1,202**	**332**	**0**	**0**	**439**	**1,588**	**237**	**71**	**10**	**0**	**0**
01	303ICM INTEGRATED COST MGT STRUCTURE	5	SO	0	2	0	0	0	1	2	0	0	0	0	0
	Total 303ICM INTEGRATED COST MGT STRUCTU	**5**		**0**	**2**	**0**	**0**	**0**	**1**	**2**	**0**	**0**	**0**	**0**	**0**
01	303IEF INFORMATION ENG FACILITIES SOFTWARE	3,110	SO	82	938	259	0	0	342	1,240	185	55	8	0	0
	Total 303IEF INFORMATION ENG FACILITIES SC	**3,110**		**82**	**938**	**259**	**0**	**0**	**342**	**1,240**	**185**	**55**	**8**	**0**	**0**
01	303IMA INCEDENT MANAGEMENT ANALYSIS PROC	4,461	SO	118	1,346	372	0	0	491	1,778	265	79	11	0	0
	Total 303IMA INCEDENT MANAGEMENT ANALYS	**4,461**		**118**	**1,346**	**372**	**0**	**0**	**491**	**1,778**	**265**	**79**	**11**	**0**	**0**
01	303IMS CLOSE DOWN IMS AND MOVE TO NEW PLA	514	SO	14	155	43	0	0	57	205	31	9	1	0	0
	Total 303IMS CLOSE DOWN IMS AND MOVE TO N	**514**		**14**	**155**	**43**	**0**	**0**	**57**	**205**	**31**	**9**	**1**	**0**	**0**
01	303INTE INTELLISYNC ANYWHERE	597	SO	16	180	50	0	0	66	238	35	11	1	0	0
	Total 303INTE INTELLISYNC ANYWHERE	**597**		**16**	**180**	**50**	**0**	**0**	**66**	**238**	**35**	**11**	**1**	**0**	**0**
01	303JARS JURISDICTIONAL ALLOC REPORT SYSTEM	427	SO	11	129	36	0	0	47	170	25	8	1	0	0
	Total 303JARS JURISDICTIONAL ALLOC REPORT	**427**		**11**	**129**	**36**	**0**	**0**	**47**	**170**	**25**	**8**	**1**	**0**	**0**
101	303JTO FACILITY JOINT USE SOFTWARE	7	SO	0	2	1	0	0	1	3	0	0	0	0	0
	Total 303JTO FACILITY JOINT USE SOFTWARE	**7**		**0**	**2**	**1**	**0**	**0**	**1**	**3**	**0**	**0**	**0**	**0**	**0**
101	303JTU POLE CONTRACT RENTAL SYSTEM	455	SO	12	137	38	0	0	50	181	27	8	1	0	0
	Total 303JTU POLE CONTRACT RENTAL SYSTEM	**455**		**12**	**137**	**38**	**0**	**0**	**50**	**181**	**27**	**8**	**1**	**0**	**0**
101	303KPI KEY PERFORMANCE INDICATOR DASHBOA	940	SO	25	284	78	0	0	104	375	56	17	2	0	0
	Total 303KPI KEY PERFORMANCE INDICATOR D	**940**		**25**	**284**	**78**	**0**	**0**	**104**	**375**	**56**	**17**	**2**	**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
01	303KWHKWH HISTORICAL DATA COLLECTION	293	SO	8	88	24	0	0	32	117	17	5	1	0	0
	Total 303KWI KWH HISTORICAL DATA COLLECT	**293**		**8**	**88**	**24**	**0**	**0**	**32**	**117**	**17**	**5**	**1**	**0**	**0**
01	303KWI FINANCIAL FORECAST INTEGRATION	197	SO	5	59	16	0	0	22	79	12	4	0	0	0
	Total 303KWI FINANCIAL FORECAST INTEGRATI	**197**		**5**	**59**	**16**	**0**	**0**	**22**	**79**	**12**	**4**	**0**	**0**	**0**
01	303MAIMAINFRAME - ENHANCE GROWTH ABILITY	103	SO	3	31	9	0	0	11	41	6	2	0	0	0
	Total 303MAI MAINFRAME - ENHANCE GROWTH	**103**		**3**	**31**	**9**	**0**	**0**	**11**	**41**	**6**	**2**	**0**	**0**	**0**
01	303MARMANAGEMENT ACCOUNTING RESPONSIBII	10,170	SO	269	3,069	849	0	0	1,120	4,054	604	181	25	0	0
	Total 303MAR MANAGEMENT ACCOUNTING RESI	**10,170**		**269**	**3,069**	**849**	**0**	**0**	**1,120**	**4,054**	**604**	**181**	**25**	**0**	**0**
01	303MIAOUTBOUND CORRESPONDANCE ENHANCE	43	SO	1	13	4	0	0	5	17	3	1	0	0	0
	Total 303MIA OUTBOUND CORRESPONDANCE EN	**43**		**1**	**13**	**4**	**0**	**0**	**5**	**17**	**3**	**1**	**0**	**0**	**0**
.01	303MISMISCELLANEOUS SOFTWARE PACKAGES >:	240	CN	7	79	18	0	0	17	108	9	2	0	0	0
101	303MISMISCELLANEOUS SOFTWARE PACKAGES >:	4	OR	0	4	0	0	0	0	0	0	0	0	0	0
101	303MISMISCELLANEOUS SOFTWARE PACKAGES >:	1,661	SG	30	474	143	0	0	204	666	106	30	7	0	0
101	303MISMISCELLANEOUS SOFTWARE PACKAGES >:	22,981	SO	608	6,934	1,917	0	0	2,531	9,161	1,364	409	58	0	0
101	303MISMISCELLANEOUS SOFTWARE PACKAGES >:	69	UT	0	0	0	0	0	0	69	0	0	0	0	0
101	303MISMISCELLANEOUS SOFTWARE PACKAGES >:	8	WA	0	0	8	0	0	0	0	0	0	0	0	0
101	303MISMISCELLANEOUS SOFTWARE PACKAGES >:	1	WYP	0	0	0	0	0	1	0	0	0	0	0	0
	Total 303MIS MISCELLANEOUS SOFTWARE PACI	**24,964**		**645**	**7,491**	**2,087**	**0**	**0**	**2,753**	**10,003**	**1,480**	**441**	**64**	**0**	**0**
101	303MOIMID OFFICE IMPROVEMENT PROJECT	11,424	SO	302	3,447	953	0	0	1,258	4,554	678	203	29	0	0
	Total 303MOI MID OFFICE IMPROVEMENT PROJI	**11,424**		**302**	**3,447**	**953**	**0**	**0**	**1,258**	**4,554**	**678**	**203**	**29**	**0**	**0**
101	303NMARK	209	SE	4	56	18	0	0	28	83	15	4	1	0	0
	Total 303NMA	**209**		**4**	**56**	**18**	**0**	**0**	**28**	**83**	**15**	**4**	**1**	**0**	**0**
101	303NOVNOVELL LICENSES	258	SO	7	78	22	0	0	28	103	15	5	1	0	0
	Total 303NOV NOVELL LICENSES	**258**		**7**	**78**	**22**	**0**	**0**	**28**	**103**	**15**	**5**	**1**	**0**	**0**
101	303OCHOUTAGE CALL HANDLING INTEGRATION	990	SO	26	299	83	0	0	109	395	59	18	2	0	0
	Total 303OCH OUTAGE CALL HANDLING INTEGR	**990**		**26**	**299**	**83**	**0**	**0**	**109**	**395**	**59**	**18**	**2**	**0**	**0**

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Primary Account	Secondary Account	Account Description	Total	Alloc	Calif	Oregon	Wash	Id PPL	Mont	Wy-PPL	Utah	Id UPL	Wy-UPL	FERC	Other	Nutil
01	303OFF	OFFICE XP SOFTWARE	1,441	SO	38	435	120	0	0	159	574	86	26	4	0	0
	Total 303OFF	**OFFICE XP SOFTWARE**	**1,441**		**38**	**435**	**120**	**0**	**0**	**159**	**574**	**86**	**26**	**4**	**0**	**0**
01	303OLE	ON LINE EMPLOYEE EXPENSE EXPRESS	643	SO	17	194	54	0	0	71	256	38	11	2	0	0
	Total 303OLE	**ON LINE EMPLOYEE EXPENSE EXP**	**643**		**17**	**194**	**54**	**0**	**0**	**71**	**256**	**38**	**11**	**2**	**0**	**0**
01	303OMS	OPERATIONS MAPPING SYSTEM	10,108	SO	267	3,050	843	0	0	1,113	4,029	600	180	25	0	0
	Total 303OMS	**OPERATIONS MAPPING SYSTEM**	**10,108**		**267**	**3,050**	**843**	**0**	**0**	**1,113**	**4,029**	**600**	**180**	**25**	**0**	**0**
01	303OPP	ONLINE POLICIES AND PROCEDURES	345	SO	9	104	29	0	0	38	138	20	6	1	0	0
	Total 303OPP	**ONLINE POLICIES AND PROCEDUR**	**345**		**9**	**104**	**29**	**0**	**0**	**38**	**138**	**20**	**6**	**1**	**0**	**0**
01	303OPV	OPERATIONS VISUALIZATION SYSTEM	249	SO	7	75	21	0	0	27	99	15	4	1	0	0
	Total 303OPV	**OPERATIONS VISUALIZATION SYS**	**249**		**7**	**75**	**21**	**0**	**0**	**27**	**99**	**15**	**4**	**1**	**0**	**0**
101	303ORS	OUTAGE REPORTING SYSTEM	2	OR	0	2	0	0	0	0	0	0	0	0	0	0
101	303ORS	OUTAGE REPORTING SYSTEM	3,490	SO	92	1,053	291	0	0	384	1,391	207	62	9	0	0
	Total 303ORS	**OUTAGE REPORTING SYSTEM**	**3,492**		**92**	**1,055**	**291**	**0**	**0**	**384**	**1,391**	**207**	**62**	**9**	**0**	**0**
101	303PAD	POLE ATTACHMENT MGMT SYSTEM	338	SO	9	102	28	0	0	37	135	20	6	1	0	0
	Total 303PAD	**POLE ATTACHMENT MGMT SYSTE**	**338**		**9**	**102**	**28**	**0**	**0**	**37**	**135**	**20**	**6**	**1**	**0**	**0**
101	303PLA	CAPITAL ASST & ACCOUNTING TRACKING	389	SO	10	117	32	0	0	43	155	23	7	1	0	0
	Total 303PLA	**CAPITAL ASST & ACCOUNTING TR**	**389**		**10**	**117**	**32**	**0**	**0**	**43**	**155**	**23**	**7**	**1**	**0**	**0**
101	303PPD	POWER PLANT DOCUMENT MGT SYSTEM	289	SO	8	87	24	0	0	32	115	17	5	1	0	0
	Total 303PPD	**POWER PLANT DOCUMENT MGT S**	**289**		**8**	**87**	**24**	**0**	**0**	**32**	**115**	**17**	**5**	**1**	**0**	**0**
101	303PSW	POWER SUPPLY WORK MGT SYSTEM	1,739	SO	46	525	145	0	0	191	693	103	31	4	0	0
	Total 303PSW	**POWER SUPPLY WORK MGT SYSTE**	**1,739**		**46**	**525**	**145**	**0**	**0**	**191**	**693**	**103**	**31**	**4**	**0**	**0**
101	303PTR	POSITRON	167	SO	4	50	14	0	0	18	67	10	3	0	0	0
	Total 303PTR	**POSITRON**	**167**		**4**	**50**	**14**	**0**	**0**	**18**	**67**	**10**	**3**	**0**	**0**	**0**
101	303PWR	POWER TAX	395	SO	10	119	33	0	0	43	157	23	7	1	0	0

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'imaty ccount	Secondary Account	Description	Total	Alloc	Calif	Oregon	Wash	Id PPL	Mont	Wy-PPL	Utah	Id UPL	Wy-UPL	FERC	Other	Nutil
	Total 303PWR	POWER TAX	395		10	119	33	0	0	43	157	23	7	1	0	0
)1	303QUES	QUEST DATABASE MGMT TOOLS	525	SO	14	158	44	0	0	58	209	31	9	1	0	0
	Total 303QUE	QUEST DATABASE MGMT TOOLS	525		14	158	44	0	0	58	209	31	9	1	0	0
)1	303RCM	RECORD CENTER MANAGEMENT SOFTWAI	510	SO	13	154	43	0	0	56	203	30	9	1	0	0
	Total 303RCM	RECORD CENTER MANAGEMENT S	510		13	154	43	0	0	56	203	30	9	1	0	0
)1	303RES	RETAIL ENERGY SERVICES TRACKING	481	SO	13	145	40	0	0	53	192	29	9	1	0	0
	Total 303RES	RETAIL ENERGY SERVICES TRACK	481		13	145	40	0	0	53	192	29	9	1	0	0
01	303RIS	RESOURCE INFORMATION SYSTEM	314	SO	8	95	26	0	0	35	125	19	6	1	0	0
	Total 303RIS	RESOURCE INFORMATION SYSTEM	314		8	95	26	0	0	35	125	19	6	1	0	0
01	303RMT	ENERGY COMMODITY SYSTEM SOFTWARE	9,432	SO	249	2,846	787	0	0	1,039	3,760	560	168	24	0	0
	Total 303RMT	ENERGY COMMODITY SYSTEM SO	9,432		249	2,846	787	0	0	1,039	3,760	560	168	24	0	0
01	303RSA	RESOURCE SCHEDULING APPLICATIONS	145	SO	4	44	12	0	0	16	58	9	3	0	0	0
	Total 303RSA	RESOURCE SCHEDULING APPLICA	145		4	44	12	0	0	16	58	9	3	0	0	0
01	303RWT	RCMS - REGION CONSTRUCTION MGMT SY	9,591	SO	254	2,894	800	0	0	1,056	3,823	569	171	24	0	0
	Total 303RWT	RCMS - REGION CONSTRUCTION M	9,591		254	2,894	800	0	0	1,056	3,823	569	171	24	0	0
01	303SAP	S A P	144,372	SO	3,817	43,560	12,045	0	0	15,898	57,549	8,572	2,569	361	0	0
	Total 303SAP	S A P	144,372		3,817	43,560	12,045	0	0	15,898	57,549	8,572	2,569	361	0	0
01	303SB11	IT WORK TO ACCOMMODATE CSS & MDM	252	CN	7	83	19	0	0	18	113	10	2	0	0	0
	Total 303SB11	IT WORK TO ACCOMMODATE CSS	252		7	83	19	0	0	18	113	10	2	0	0	0
:01	303SBV	SUBSTATION REPORTING SYSTEM	57	SO	2	17	5	0	0	6	23	3	1	0	0	0
	Total 303SBV	SUBSTATION REPORTING SYSTEM	57		2	17	5	0	0	6	23	3	1	0	0	0
101	303SCH	SUBSTATION/CIRCUIT HISTORY OF OPERAT	960	SO	25	290	80	0	0	106	383	57	17	2	0	0
	Total 303SCH	SUBSTATION/CIRCUIT HISTORY OI	960		25	290	80	0	0	106	383	57	17	2	0	0
101	303SLDS	SALT LAKE SCADA SYSTEM	342	SO	9	103	29	0	0	38	136	20	6	1	0	0

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	Total 303SLDS	SALT LAKE SCADA SYSTEM	342		9	103	29	0	0	38	136	20	6	1	0	0
01	303SMA	SALES & MARKETING TRACKING SYSTEM-S	988	SO	26	298	82	0	0	109	394	59	18	2	0	0
	Total 303SMA	SALES & MARKETING TRACKING S	988		26	298	82	0	0	109	394	59	18	2	0	0
01	303SRCH	INTRANET SEARCH ENGINE	483	SO	13	146	40	0	0	53	193	29	9	1	0	0
	Total 303SRCI	INTRANET SEARCH ENGINE	483		13	146	40	0	0	53	193	29	9	1	0	0
01	303STEM		147	SO	4	44	12	0	0	16	59	9	3	0	0	0
	Total 303STEI		147		4	44	12	0	0	16	59	9	3	0	0	0
101	303STER	STERLING SOFTWARE	973	SO	26	294	81	0	0	107	388	58	17	2	0	0
	Total 303STEI	STERLING SOFTWARE	973		26	294	81	0	0	107	388	58	17	2	0	0
101	303STRO	STROBE PERFORMANCE MEASUREMENT S	194	SO	5	59	16	0	0	21	77	12	3	0	0	0
	Total 303STR	STROBE PERFORMANCE MEASURE	194		5	59	16	0	0	21	77	12	3	0	0	0
101	303TCP	WAN/LAN SFTWR FOR TCP/VAX NETWK	181	SO	5	55	15	0	0	20	72	11	3	0	0	0
	Total 303TCP	WAN/LAN SFTWR FOR TCP/VAX NE	181		5	55	15	0	0	20	72	11	3	0	0	0
101	303TIBC	TIBCO SOFTWARE	3,498	SO	92	1,055	292	0	0	385	1,394	208	62	9	0	0
	Total 303TIB	TIBCO SOFTWARE	3,498		92	1,055	292	0	0	385	1,394	208	62	9	0	0
101	303TLCO	TELCO RESEARCH TRUE SYSTEMS	216	SO	6	65	18	0	0	24	86	13	4	1	0	0
	Total 303TLC	TELCO RESEARCH TRUE SYSTEMS	216		6	65	18	0	0	24	86	13	4	1	0	0
101	303TOOL	DEVELOPMENT TOOLS	344	SO	9	104	29	0	0	38	137	20	6	1	0	0
	Total 303TOO	DEVELOPMENT TOOLS	344		9	104	29	0	0	38	137	20	6	1	0	0
101	303TORI	S&T OFFICIAL RECORD INFO SYSTEM	1,222	SO	32	369	102	0	0	135	487	73	22	3	0	0
	Total 303TOR	C&T OFFICIAL RECORD INFO SYST	1,222		32	369	102	0	0	135	487	73	22	3	0	0
101	303TRIM	TRIM PROGRAM DEVELOPMENT COSTS	211	UT	0	0	0	0	0	0	211	0	0	0	0	0
	Total 303TRIM	TRIM PROGRAM DEVELOPMENT C	211		0	0	0	0	0	0	211	0	0	0	0	0
101	303TRIS	TRANSPORTATION INFORMATION SYSTEM	1,367	SO	36	412	114	0	0	151	545	81	24	3	0	0

llocation Method: Rolled-In

llocation Version: 3 / 2004

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Beginning/Ending Averaging Report

Allocated - in Thousands

Period Beginning: 3 / 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
	Total 303TRIS	**TRANSPORTATION INFORMATION**	**1,367**		**36**	**412**	**114**	**0**	**0**	**151**	**545**	**81**	**24**	**3**	**0**	**0**
01	303TWBS		649	SG	12	185	56	0	0	80	260	41	12	3	0	0
	Total 303TWB		**649**		**12**	**185**	**56**	**0**	**0**	**80**	**260**	**41**	**12**	**3**	**0**	**0**
01	303UII		231	SO	6	70	19	0	0	25	92	14	4	1	0	0
	Total 303UII		**231**		**6**	**70**	**19**	**0**	**0**	**25**	**92**	**14**	**4**	**1**	**0**	**0**
01	303UNIX	NONUNITIZED UNIX SECURITY INITIATIVE	1,067	SO	28	322	89	0	0	117	425	63	19	3	0	0
	Total 303UNI	**NONUNITIZED UNIX SECURITY INI**	**1,067**		**28**	**322**	**89**	**0**	**0**	**117**	**425**	**63**	**19**	**3**	**0**	**0**
01	303UPG	ONE TIME SOFTWARE UPGRADES	1,976	SO	52	596	165	0	0	218	788	117	35	5	0	0
	Total 303UPG	**ONE TIME SOFTWARE UPGRADES**	**1,976**		**52**	**596**	**165**	**0**	**0**	**218**	**788**	**117**	**35**	**5**	**0**	**0**
01	303UPI	UPI SOFTWARE	300	SO	8	91	25	0	0	33	120	18	5	1	0	0
	Total 303UPI	**UPI SOFTWARE**	**300**		**8**	**91**	**25**	**0**	**0**	**33**	**120**	**18**	**5**	**1**	**0**	**0**
01	303VCS	VERSION CONTROL SYSTEM	326	SO	9	98	27	0	0	36	130	19	6	1	0	0
	Total 303VCS	**VERSION CONTROL SYSTEM**	**326**		**9**	**98**	**27**	**0**	**0**	**36**	**130**	**19**	**6**	**1**	**0**	**0**
01	303VISIO	VISIO PRO	417	SO	11	126	35	0	0	46	166	25	7	1	0	0
	Total 303VISI	**VISIO PRO**	**417**		**11**	**126**	**35**	**0**	**0**	**46**	**166**	**25**	**7**	**1**	**0**	**0**
01	303VITA	VITAL SOLUTIONS	224	SO	6	68	19	0	0	25	89	13	4	1	0	0
	Total 303VITA	**VITAL SOLUTIONS**	**224**		**6**	**68**	**19**	**0**	**0**	**25**	**89**	**13**	**4**	**1**	**0**	**0**
01	303VNT	HELPDESK MAINFRAME SOFTWARE - VANT	406	SO	11	122	34	0	0	45	162	24	7	1	0	0
	Total 303VNT	**HELPDESK MAINFRAME SOFTWAR**	**406**		**11**	**122**	**34**	**0**	**0**	**45**	**162**	**24**	**7**	**1**	**0**	**0**
01	303WEB	WEB SOFTWARE	4,183	SO	111	1,262	349	0	0	461	1,667	248	74	10	0	0
	Total 303WEB	**WEB SOFTWARE**	**4,183**		**111**	**1,262**	**349**	**0**	**0**	**461**	**1,667**	**248**	**74**	**10**	**0**	**0**
	Total INTP	**Intangible Plant**	**545,302**		**13,716**	**168,100**	**44,403**	**0**	**0**	**56,852**	**219,892**	**31,521**	**9,652**	**1,163**	**0**	**0**

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Allocation Method: Rolled-In

Allocation Version: 3 / 2004

Allocated - in Thousands

Beginning/Ending Averaging Report

Period Beginning: 3 / 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
01	399	MINING	250,415	SE	4,336	67,592	21,089	0	0	34,028	99,592	17,658	5,206	914	0	0
Total	**399**	**MINING**	**250,415**		**4,336**	**67,592**	**21,089**	**0**	**0**	**34,028**	**99,592**	**17,658**	**5,206**	**914**	**0**	**0**
Total	**MNG**	**Mining Plant**	**250,415**		**4,336**	**67,592**	**21,089**	**0**	**0**	**34,028**	**99,592**	**17,658**	**5,206**	**914**	**0**	**0**

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7/12/2004

Beginning/Ending Averaging Report

location Method: Rolled-In

location Version: 3 / 2004

Allocated - in Thousands

Period Beginning: 3 / 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
1	3401	LAND OWNED IN FEE	1	SG	0	0	0	0	0	0	0	0	0	0	0	0
1	3401	LAND OWNED IN FEE	842	SG	15	240	73	0	0	104	337	54	15	3	0	0
Total 3401		LAND OWNED IN FEE	843		15	241	73	0	0	104	338	54	15	3	0	0
1	341	STRUCTURES & IMPROVEMENTS	174	SG	3	50	15	0	0	21	70	11	3	1	0	0
1	341	STRUCTURES & IMPROVEMENTS	14,318	SG	260	4,089	1,237	0	0	1,760	5,738	915	262	57	0	0
Total 341		STRUCTURES & IMPROVEMENTS	14,492		263	4,138	1,252	0	0	1,782	5,808	926	265	57	0	0
1	342	"FUEL HOLDERS,PRODUCERS, ACCES"	121	SG	2	35	10	0	0	15	48	8	2	0	0	0
1	342	"FUEL HOLDERS,PRODUCERS, ACCES"	4,230	SG	77	1,208	365	0	0	520	1,695	270	77	17	0	0
Total 342		"FUEL HOLDERS,PRODUCERS, ACC	4,351		79	1,242	376	0	0	535	1,744	278	80	17	0	0
1	343	PRIME MOVERS	818	SG	15	234	71	0	0	101	328	52	15	3	0	0
1	343	PRIME MOVERS	186,658	SG	3,393	53,300	16,123	0	0	22,948	74,805	11,929	3,419	740	0	0
Total 343		PRIME MOVERS	187,476		3,408	53,534	16,194	0	0	23,049	75,133	11,981	3,434	743	0	0
01	344	GENERATORS	88	SG	2	25	8	0	0	11	35	6	2	0	0	0
01	344	GENERATORS	52,559	SG	955	15,008	4,540	0	0	6,462	21,063	3,359	963	208	0	0
Total 344		GENERATORS	52,647		957	15,033	4,548	0	0	6,473	21,099	3,365	964	209	0	0
01	345	ACCESSORY ELECTRIC EQUIPMENT	160	SG	3	46	14	0	0	20	64	10	3	1	0	0
01	345	ACCESSORY ELECTRIC EQUIPMENT	13,510	SG	246	3,858	1,167	0	0	1,661	5,414	863	247	54	0	0
Total 345		ACCESSORY ELECTRIC EQUIPMEN	13,670		249	3,903	1,181	0	0	1,681	5,478	874	250	54	0	0
01	346	MISCELLANEOUS PWR PLANT EQUIP	37	SG	1	11	3	0	0	5	15	2	1	0	0	0
01	346	MISCELLANEOUS PWR PLANT EQUIP	497	SG	9	142	43	0	0	61	199	32	9	2	0	0
Total 346		MISCELLANEOUS PWR PLANT EQU	534		10	152	46	0	0	66	214	34	10	2	0	0
Total OTH		Other Production Plant	274,013		4,981	78,245	23,669	0	0	33,688	109,813	17,512	5,019	1,086	0	0

Electric Plant In Service

Allocated - in Thousands

Period Beginning: 3 / 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
01	310	LAND & LAND RIGHTS	48	SG	1	14	4	0	0	6	19	3	1	0	0	0
01	310	LAND & LAND RIGHTS	1,306	SG	24	373	113	0	0	161	523	83	24	5	0	0
	Total 310	**LAND & LAND RIGHTS**	**1,354**		**25**	**387**	**117**	**0**	**0**	**166**	**543**	**87**	**25**	**5**	**0**	**0**
01	3101	LAND OWNED IN FEE	2,634	SG	48	752	228	0	0	324	1,056	168	48	10	0	0
01	3101	LAND OWNED IN FEE	7,715	SG	140	2,203	666	0	0	949	3,092	493	141	31	0	0
01	3101	LAND OWNED IN FEE	993	SG	18	284	86	0	0	122	398	63	18	4	0	0
	Total 3101	**LAND OWNED IN FEE**	**11,342**		**206**	**3,239**	**980**	**0**	**0**	**1,394**	**4,545**	**725**	**208**	**45**	**0**	**0**
01	3102	LAND RIGHTS	540	SG	10	154	47	0	0	66	216	35	10	2	0	0
01	3102	LAND RIGHTS	261	SG	5	75	23	0	0	32	105	17	5	1	0	0
01	3102	LAND RIGHTS	30,819	SG	560	8,800	2,662	0	0	3,789	12,351	1,970	565	122	0	0
	Total 3102	**LAND RIGHTS**	**31,620**		**575**	**9,029**	**2,731**	**0**	**0**	**3,887**	**12,672**	**2,021**	**579**	**125**	**0**	**0**
01	3103	WATER RIGHTS	447	SG	8	128	39	0	0	55	179	29	8	2	0	0
01	3103	WATER RIGHTS	26,469	SG	481	7,558	2,286	0	0	3,254	10,608	1,692	485	105	0	0
01	3103	WATER RIGHTS	9,462	SG	172	2,702	817	0	0	1,163	3,792	605	173	38	0	0
	Total 3103	**WATER RIGHTS**	**36,378**		**661**	**10,388**	**3,142**	**0**	**0**	**4,472**	**14,579**	**2,325**	**666**	**144**	**0**	**0**
01	311	STRUCTURES AND IMPROVEMENTS	239,314	SG	4,350	68,336	20,672	0	0	29,422	95,907	15,294	4,384	949	0	0
01	311	STRUCTURES AND IMPROVEMENTS	331,838	SG	6,032	94,757	28,664	0	0	40,797	132,987	21,207	6,079	1,315	0	0
01	311	STRUCTURES AND IMPROVEMENTS	187,807	SG	3,414	53,628	16,223	0	0	23,090	75,265	12,002	3,440	744	0	0
	Total 311	**STRUCTURES AND IMPROVEMENT**	**758,959**		**13,796**	**216,721**	**65,558**	**0**	**0**	**93,309**	**304,160**	**48,504**	**13,902**	**3,008**	**0**	**0**
01	312	BOILER PLANT EQUIPMENT	767,078	SG	13,944	219,040	66,259	0	0	94,307	307,413	49,023	14,051	3,040	0	0
01	312	BOILER PLANT EQUIPMENT	727,723	SG	13,228	207,802	62,860	0	0	89,469	291,641	46,508	13,330	2,884	0	0
01	312	BOILER PLANT EQUIPMENT	941,858	SG	17,121	268,948	81,357	0	0	115,795	377,458	60,193	17,253	3,733	0	0
	Total 312	**BOILER PLANT EQUIPMENT**	**2,436,659**		**44,293**	**695,790**	**210,476**	**0**	**0**	**299,571**	**976,513**	**155,724**	**44,634**	**9,658**	**0**	**0**
01	314	TURBOGENERATOR UNITS	161,905	SG	2,943	46,232	13,985	0	0	19,905	64,885	10,347	2,966	642	0	0
01	314	TURBOGENERATOR UNITS	164,062	SG	2,982	46,848	14,172	0	0	20,170	65,749	10,485	3,005	650	0	0
01	314	TURBOGENERATOR UNITS	333,086	SG	6,055	95,113	28,772	0	0	40,951	133,487	21,287	6,101	1,320	0	0
	Total 314	**TURBOGENERATOR UNITS**	**659,053**		**11,980**	**188,193**	**56,928**	**0**	**0**	**81,026**	**264,121**	**42,119**	**12,072**	**2,612**	**0**	**0**
01	315	ACCESSORY ELECTRIC EQUIPMENT	89,171	SG	1,621	25,463	7,703	0	0	10,963	35,736	5,699	1,633	353	0	0
01	315	ACCESSORY ELECTRIC EQUIPMENT	141,991	SG	2,581	40,546	12,265	0	0	17,457	56,904	9,074	2,601	563	0	0

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Period Beginning: 3 / 2003
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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
1	315	ACCESSORY ELECTRIC EQUIPMENT	93,015	SG	1,691	26,561	8,035	0	0	11,436	37,277	5,944	1,704	369	0	0
	Total 315	**ACCESSORY ELECTRIC EQUIPMEN**	**324,177**		**5,893**	**92,569**	**28,002**	**0**	**0**	**39,855**	**129,917**	**20,718**	**5,938**	**1,285**	**0**	**0**
1	316	MISCELLANEOUS POWER PLANT EQUIPMEI	5,947	SG	108	1,698	514	0	0	731	2,383	380	109	24	0	0
1	316	MISCELLANEOUS POWER PLANT EQUIPMEI	11,422	SG	208	3,262	987	0	0	1,404	4,577	730	209	45	0	0
1	316	MISCELLANEOUS POWER PLANT EQUIPMEI	12,425	SG	226	3,548	1,073	0	0	1,528	4,979	794	228	49	0	0
	Total 316	**MISCELLANEOUS POWER PLANT E**	**29,794**		**542**	**8,508**	**2,574**	**0**	**0**	**3,663**	**11,940**	**1,904**	**546**	**118**	**0**	**0**
	Total STM	**Steam Production Plant**	**4,289,336**		**77,971**	**1,224,824**	**370,509**	**0**	**0**	**527,346**	**1,718,989**	**274,126**	**78,571**	**17,001**	**0**	**0**

llocation Method: Rolled-In

llocation Version: 3 / 2004

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Period Beginning: 3 / 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
)1	350	LAND AND LAND RIGHTS	885	SG	16	253	76	0	0	109	355	57	16	4	0	0
)1	350	LAND AND LAND RIGHTS	78	SG	1	22	7	0	0	10	31	5	1	0	0	0
	Total 350	**LAND AND LAND RIGHTS**	**963**		**17**	**275**	**83**	**0**	**0**	**118**	**386**	**62**	**18**	**4**	**0**	**0**
)1	3501	LAND OWNED IN FEE	2,497	SG	45	713	216	0	0	307	1,001	160	46	10	0	0
)1	3501	LAND OWNED IN FEE	25,900	SG	471	7,396	2,237	0	0	3,184	10,380	1,655	474	103	0	0
)1	3501	LAND OWNED IN FEE	2,826	SG	51	807	244	0	0	347	1,133	181	52	11	0	0
	Total 3501	**LAND OWNED IN FEE**	**31,223**		**567**	**8,916**	**2,697**	**0**	**0**	**3,839**	**12,513**	**1,995**	**572**	**124**	**0**	**0**
01	3502	LAND RIGHTS	18,856	SG	343	5,384	1,629	0	0	2,318	7,557	1,205	345	75	0	0
01	3502	LAND RIGHTS	22,603	SG	411	6,454	1,952	0	0	2,779	9,058	1,445	414	90	0	0
01	3502	LAND RIGHTS	14,338	SG	261	4,094	1,239	0	0	1,763	5,746	916	263	57	0	0
	Total 3502	**LAND RIGHTS**	**55,797**		**1,015**	**15,933**	**4,820**	**0**	**0**	**6,860**	**22,361**	**3,566**	**1,022**	**221**	**0**	**0**
01	352	STRUCTURES & IMPROVEMENTS	8,665	SG	158	2,474	748	0	0	1,065	3,473	554	159	34	0	0
01	352	STRUCTURES & IMPROVEMENTS	18,024	SG	328	5,147	1,557	0	0	2,216	7,223	1,152	330	71	0	0
01	352	STRUCTURES & IMPROVEMENTS	20,880	SG	380	5,962	1,804	0	0	2,567	8,368	1,334	382	83	0	0
	Total 352	**STRUCTURES & IMPROVEMENTS**	**47,569**		**866**	**13,583**	**4,109**	**0**	**0**	**5,848**	**19,064**	**3,040**	**871**	**189**	**0**	**0**
01	353	STATION EQUIPMENT	130,486	SG	2,372	37,260	11,271	0	0	16,042	52,293	8,339	2,390	517	0	0
01	353	STATION EQUIPMENT	187,158	SG	3,402	53,443	16,167	0	0	23,010	75,005	11,961	3,428	742	0	0
01	353	STATION EQUIPMENT	452,661	SG	8,228	129,258	39,100	0	0	55,652	181,408	28,929	8,292	1,794	0	0
	Total 353	**STATION EQUIPMENT**	**770,305**		**14,002**	**219,961**	**66,538**	**0**	**0**	**94,704**	**308,707**	**49,229**	**14,110**	**3,053**	**0**	**0**
01	3534	"STATION EQUIPMENT, STEP-UP TRANSFOF	11,080	SG	201	3,164	957	0	0	1,362	4,440	708	203	44	0	0
01	3534	"STATION EQUIPMENT, STEP-UP TRANSFOF	17,403	SG	316	4,969	1,503	0	0	2,140	6,974	1,112	319	69	0	0
01	3534	"STATION EQUIPMENT, STEP-UP TRANSFOF	24,971	SG	454	7,130	2,157	0	0	3,070	10,007	1,596	457	99	0	0
	Total 3534	**"STATION EQUIPMENT, STEP-UP T.**	**53,454**		**971**	**15,264**	**4,617**	**0**	**0**	**6,572**	**21,422**	**3,416**	**979**	**212**	**0**	**0**
101	354	TOWERS AND FIXTURES	156,414	SG	2,843	44,664	13,511	0	0	19,230	62,684	9,996	2,865	620	0	0
101	354	TOWERS AND FIXTURES	127,295	SG	2,314	36,349	10,996	0	0	15,650	51,015	8,135	2,332	505	0	0
101	354	TOWERS AND FIXTURES	73,641	SG	1,339	21,028	6,361	0	0	9,054	29,512	4,706	1,349	292	0	0
	Total 354	**TOWERS AND FIXTURES**	**357,350**		**6,496**	**102,042**	**30,868**	**0**	**0**	**43,934**	**143,211**	**22,838**	**6,546**	**1,416**	**0**	**0**
101	355	POLES AND FIXTURES	71,015	SG	1,291	20,278	6,134	0	0	8,731	28,460	4,538	1,301	281	0	0
101	355	POLES AND FIXTURES	118,964	SG	2,163	33,970	10,276	0	0	14,626	47,676	7,603	2,179	472	0	0

llocation Method: Rolled-In

llocation Version: 3 / 2004

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Beginning/Ending Averaging Report

Allocated - in Thousands

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

rimary Account	Secondary Account	Description	Total	Alloc	Calif	Oregon	Wash	Id PPL	Mont	Wy-PPL	Utah	Id UPL	Wy-UPL	FERC	Other	Nutil
01	355	POLES AND FIXTURES	263,903	SG	4,797	75,358	22,796	0	0	32,445	105,761	16,866	4,834	1,046	0	0
	Total 355	**POLES AND FIXTURES**	**453,882**		**8,251**	**129,606**	**39,206**	**0**	**0**	**55,802**	**181,897**	**29,007**	**8,314**	**1,799**	**0**	**0**
01	356	OVERHEAD CONDUCTORS & DEVICES	208,849	SG	3,796	59,637	18,040	0	0	25,677	83,698	13,347	3,826	828	0	0
01	356	OVERHEAD CONDUCTORS & DEVICES	158,614	SG	2,883	45,292	13,701	0	0	19,501	63,566	10,137	2,905	629	0	0
01	356	OVERHEAD CONDUCTORS & DEVICES	227,744	SG	4,140	65,033	19,672	0	0	28,000	91,270	14,555	4,172	903	0	0
	Total 356	**OVERHEAD CONDUCTORS & DEVI**	**595,207**		**10,819**	**169,962**	**51,413**	**0**	**0**	**73,177**	**238,534**	**38,039**	**10,903**	**2,359**	**0**	**0**
.01	357	UNDERGROUND CONDUIT	6	SG	0	2	1	0	0	1	2	0	0	0	0	0
01	357	UNDERGROUND CONDUIT	163	SG	3	47	14	0	0	20	65	10	3	1	0	0
01	357	UNDERGROUND CONDUIT	2,195	SG	40	627	190	0	0	270	880	140	40	9	0	0
	Total 357	**UNDERGROUND CONDUIT**	**2,364**		**43**	**675**	**204**	**0**	**0**	**291**	**947**	**151**	**43**	**9**	**0**	**0**
101	358	UNDERGROUND CONDUCTORS & DEVICES	1,019	SG	19	291	88	0	0	125	408	65	19	4	0	0
101	358	UNDERGROUND CONDUCTORS & DEVICES	2,910	SG	53	831	251	0	0	358	1,166	186	53	12	0	0
	Total 358	**UNDERGROUND CONDUCTORS & D**	**3,929**		**72**	**1,122**	**339**	**0**	**0**	**483**	**1,575**	**251**	**72**	**16**	**0**	**0**
101	359	ROADS AND TRAILS	1,942	SG	35	555	168	0	0	239	778	124	36	8	0	0
101	359	ROADS AND TRAILS	501	SG	9	143	43	0	0	62	201	32	9	2	0	0
101	359	ROADS AND TRAILS	8,835	SG	161	2,523	763	0	0	1,086	3,541	565	162	35	0	0
	Total 359	**ROADS AND TRAILS**	**11,278**		**205**	**3,220**	**974**	**0**	**0**	**1,387**	**4,520**	**721**	**207**	**45**	**0**	**0**
	Total TRNI	**Transmission Plant**	**2,383,321**		**43,324**	**680,560**	**205,869**	**0**	**0**	**293,014**	**955,137**	**152,315**	**43,657**	**9,446**	**0**	**0**
	Grand Total		**13,078,316**		**345,941**	**3,942,516**	**1,091,748**	**0**	**0**	**1,439,572**	**5,216,022**	**776,944**	**232,813**	**32,755**	**0**	**0**

B9. CAPITAL LEASE PLANT

Capital Leases

Beginning/Ending Averaging Report

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

llocation Method: Rolled-In

llocation Version: 3 / 2004

Capital Leases

7/9/2004

Beginning/Ending Averaging Report

Allocated - in Thousands

Period Beginning: 3 / 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
)11	3908	CAPITAL LEASE COMMON	5,640	OR	0	5,640	0	0	0	0	0	0	0	0	0	0
)11	3908	CAPITAL LEASE COMMON	17,670	SO	467	5,331	1,474	0	0	1,946	7,044	1,049	314	44	0	0
)11	3908	CAPITAL LEASE COMMON	1,388	WYP	0	0	0	0	0	1,388	0	0	0	0	0	0
Total	**3908**	**CAPITAL LEASE COMMON**	**24,698**		**467**	**10,971**	**1,474**	**0**	**0**	**3,334**	**7,044**	**1,049**	**314**	**44**	**0**	**0**
Total	**GNL**	**General Plant**	**24,698**		**467**	**10,971**	**1,474**	**0**	**0**	**3,334**	**7,044**	**1,049**	**314**	**44**	**0**	**0**
Grand Total			**24,698**		**467**	**10,971**	**1,474**	**0**	**0**	**3,334**	**7,044**	**1,049**	**314**	**44**	**0**	**0**

B10. PLANT HELD FOR FUTURE USE

Plant Held for Future Use

Beginning/Ending Averaging Report

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

Plant Held for Future Use

7/9/2004

Beginning/Ending Averaging Report

ocation Method: Rolled-In

location Version: 3 / 2004

Allocated - in Thousands

Period Beginning: 3 / 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
5	3601	LAND OWNED IN FEE	116	OR	0	116	0	0	0	0	0	0	0	0	0	0
5	3601	LAND OWNED IN FEE	321	UT	0	0	0	0	0	0	321	0	0	0	0	0
5	3601	LAND OWNED IN FEE	40	WYP	0	0	0	0	0	40	0	0	0	0	0	0
Total	**3601**	**LAND OWNED IN FEE**	**477**		**0**	**116**	**0**	**0**	**0**	**40**	**321**	**0**	**0**	**0**	**0**	**0**
5	3602	LAND RIGHTS	3	UT	0	0	0	0	0	0	3	0	0	0	0	0
Total	**3602**	**LAND RIGHTS**	**3**		**0**	**0**	**0**	**0**	**0**	**0**	**3**	**0**	**0**	**0**	**0**	**0**
Total	**DSTI**	**Distribution**	**480**		**0**	**116**	**0**	**0**	**0**	**40**	**324**	**0**	**0**	**0**	**0**	**0**
5	399	MINING PLANT	943	SE	16	255	79	0	0	128	375	66	20	3	0	0
Total	**399**	**MINING PLANT**	**943**		**16**	**255**	**79**	**0**	**0**	**128**	**375**	**66**	**20**	**3**	**0**	**0**
Total	**MNG**	**Mining**	**943**		**16**	**255**	**79**	**0**	**0**	**128**	**375**	**66**	**20**	**3**	**0**	**0**
05	350	LAND AND LAND RIGHTS	7	SNPT	0	2	1	0	0	1	3	0	0	0	0	0
Total	**350**	**LAND AND LAND RIGHTS**	**7**		**0**	**2**	**1**	**0**	**0**	**1**	**3**	**0**	**0**	**0**	**0**	**0**
05	3501	LAND OWNED IN FEE	230	SNPT	4	66	20	0	0	28	92	15	4	1	0	0
Total	**3501**	**LAND OWNED IN FEE**	**230**		**4**	**66**	**20**	**0**	**0**	**28**	**92**	**15**	**4**	**1**	**0**	**0**
05	3502	LAND RIGHTS	403	SNPT	7	115	35	0	0	50	162	26	7	2	0	0
Total	**3502**	**LAND RIGHTS**	**403**		**7**	**115**	**35**	**0**	**0**	**50**	**162**	**26**	**7**	**2**	**0**	**0**
05	355	POLES AND FIXTURES	83	SNPT	2	24	7	0	0	10	33	5	2	0	0	0
Total	**355**	**POLES AND FIXTURES**	**83**		**2**	**24**	**7**	**0**	**0**	**10**	**33**	**5**	**2**	**0**	**0**	**0**
05	356	OVERHEAD CONDUCTORS & DEVICES	45	SNPT	1	13	4	0	0	6	18	3	1	0	0	0
Total	**356**	**OVERHEAD CONDUCTORS & DEVI**	**45**		**1**	**13**	**4**	**0**	**0**	**6**	**18**	**3**	**1**	**0**	**0**	**0**
Total	**TRNI**	**Transmission**	**768**		**14**	**219**	**66**	**0**	**0**	**94**	**308**	**49**	**14**	**3**	**0**	**0**
Grand Total			**2,191**		**30**	**590**	**146**	**0**	**0**	**263**	**1,007**	**116**	**34**	**6**	**0**	**0**

B11. MISC.
DEFERRED DEBITS

Deferred Debits

Beginning/Ending Averaging Report

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

Deferred Debits

7/9/2004

llocation Method: Rolled-In

llocation Version: 3 / 2004

Allocated - in Thousands

Beginning/Ending Averaging Report

Period Beginning: 3 / 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
8226	187059	TRAIL MTN MINE UNRECOVERED INVEST	5,304	SE	92	1,432	447	0	0	721	2,109	374	110	19	0	0
Total	**18226**	**UNRECOVERED PLANT - TRAIL MT**	**5,304**		**92**	**1,432**	**447**	**0**	**0**	**721**	**2,109**	**374**	**110**	**19**	**0**	**0**
82302	187001	IDAI Costs - No. Ca Direct Access	1,610	CA	1,610	0	0	0	0	0	0	0	0	0	0	0
Total	**182302**	**IDAI CXOSTS - NO CALIF - DIRECT**	**1,610**		**1,610**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
82304	187002	OREGON DIRECT ACCESS	134	OTHER	0	0	0	0	0	0	0	0	0	0	134	0
82304	187702	SCH 292 DEF TRANSITION ADJ REG ASSET	-2	OTHER	0	0	0	0	0	0	0	0	0	0	-2	0
82304	187703	SCH 293 DEF TRANSITION ADJ REG ASSET	-1	OTHER	0	0	0	0	0	0	0	0	0	0	-1	0
82304	187708	SCH 292 SMALL NON-RES SB1149 ADJ BAL /	1	OTHER	0	0	0	0	0	0	0	0	0	0	1	0
82304	187728	SCH 293 SMALL NON-RES SB1149 ADJ BAL /	2	OTHER	0	0	0	0	0	0	0	0	0	0	2	0
82304	187743	SCH 294-25 TRANSITION ADJ BAL ACCT	0	OTHER	0	0	0	0	0	0	0	0	0	0	0	0
82304	187744	SCH 294-27 TRANSITION ADJ BAL ACCT	0	OTHER	0	0	0	0	0	0	0	0	0	0	0	0
82304	187764	IMPLEMENTATION COST II - RESIDENTIAL	1,000	OTHER	0	0	0	0	0	0	0	0	0	0	1,000	0
82304	187765	IMPLEMENTATION COST II - NONRESIDENT	473	OTHER	0	0	0	0	0	0	0	0	0	0	473	0
82304	187766	IMPLEMENTATION COST II - NONRESIDENT	9,442	OTHER	0	0	0	0	0	0	0	0	0	0	9,442	0
82304	187767	IMPLEMENTATION COST 3 - RESIDENTIAL	511	OTHER	0	0	0	0	0	0	0	0	0	0	511	0
82304	187768	IMPLEMENTATION COST 3 - NON RES SMAI	311	OTHER	0	0	0	0	0	0	0	0	0	0	311	0
82304	187769	IMPLEMENTATION COST 3 - NON RES LARG	1,513	OTHER	0	0	0	0	0	0	0	0	0	0	1,513	0
Total	**182304**	**OREGON DIRECT ACCESS**	**13,384**		**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**13,384**	**0**
82387	187104	FAS 87/88 PENSION UT	13,426	UT	0	0	0	0	0	0	13,426	0	0	0	0	0
Total	**182387**	**FAS 87/88 DEFERRED PENSION COS**	**13,426**		**0**	**0**	**0**	**0**	**0**	**0**	**13,426**	**0**	**0**	**0**	**0**	**0**
82391	101866	DSM THEA FOSS WATERWAY CLEANUP	41	SO	1	12	3	0	0	5	16	2	1	0	0	0
82391	101867	DS-M RETAIL MINOR SITES	166	SO	4	50	14	0	0	18	66	10	3	0	0	0
82391	101868	ORHIR/TELLURIDE INVESTIGATION & CLEA	240	SO	6	72	20	0	0	26	96	14	4	1	0	0
82391	101911	PRINCEVILLE SERVICE CENTER CLEANUP	1	SO	0	0	0	0	0	0	0	0	0	0	0	0
82391	101912	UTAH METALS CLEANUP	13	SO	0	4	1	0	0	1	5	1	0	0	0	0
82391	102026	D-SM RETAIL MINOR SITES	263	SO	7	79	22	0	0	29	105	16	5	1	0	0
82391	102027	D-SM THEA FOSS WATERWAY CLEANUP	12	SO	0	4	1	0	0	1	5	1	0	0	0	0
82391	102041	UTAH METALS CLEANUP	0	SO	0	0	0	0	0	0	0	0	0	0	0	0
82391	102103	UTAH METALS CLEANUP	2	SO	0	1	0	0	0	0	1	0	0	0	0	0

Deferred Debits

7/9/2004

Beginning/Ending Averaging Report

location Method: Rolled-In

llocation Version: 3 / 2004

Allocated - in Thousands

Period Beginning: 3 / 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
12391	102104	ASTORIA YOUNGS BAY CLEANUP	219	SO	6	66	18	0	0	24	87	13	4	1	0	0
12391	102105	D-SM RETAIL MINOR SITES	15	SO	0	5	1	0	0	2	6	1	0	0	0	0
12391	102191	ASTORIA YOUNGS BAY CLEANUP	249	SO	7	75	21	0	0	27	99	15	4	1	0	0
12391	102193	UTAH METALS CLEANUP	1	SO	0	0	0	0	0	0	0	0	0	0	0	0
12391	102194	DSM RETAIL MINOR SITES	245	SO	6	74	20	0	0	27	98	15	4	1	0	0
12391	102324		68	SO	2	21	6	0	0	7	27	4	1	0	0	0
12391	102325		50	SO	1	15	4	0	0	6	20	3	1	0	0	0
12391	102326		15	SO	0	5	1	0	0	2	6	1	0	0	0	0
12391	16632	TACOMA MGP LITIGATION	54	SO	1	16	5	0	0	6	22	3	1	0	0	0
12391	16633	TACOMA MGP CLEANUP	10	SO	0	3	1	0	0	1	4	1	0	0	0	0
12391	16634	INS RECOVERY/SITES	1,136	SO	30	343	95	0	0	125	453	67	20	3	0	0
12391	16642	VARIOUS MINOR SITES	554	SO	15	167	46	0	0	61	221	33	10	1	0	0
12391	16643	ANNEX#1 INVESTIGATE	216	SO	6	65	18	0	0	24	86	13	4	1	0	0
12391	16646	ENVIRON CEDAR DIESEL	11	SO	0	3	1	0	0	1	4	1	0	0	0	0
12391	17436	SUPERFUND INS RECOVR	-615	SO	-16	-186	-51	0	0	-68	-245	-37	-11	-2	0	0
12391	55118	HIGHLAND BOY CLEANUP	0	SO	0	0	0	0	0	0	0	0	0	0	0	0
12391	55313	HAZARDOUS WASTE	416	SO	11	126	35	0	0	46	166	25	7	1	0	0
12391	55537	COAL CREEK PCB	303	SO	8	91	25	0	0	33	121	18	5	1	0	0
12391	55538	PORT EQUIP PCB	154	SO	4	46	13	0	0	17	61	9	3	0	0	0
12391	57122	BARBER TAR	40	SO	1	12	3	0	0	4	16	2	1	0	0	0
12391	57123	UTAH METAL WORKS	0	SO	0	0	0	0	0	0	0	0	0	0	0	0
12391	57130	EKOTEK SETTLEMENT	13	SO	0	4	1	0	0	1	5	1	0	0	0	0
12391	57141	VISIBILITY STUDIES	321	SO	8	97	27	0	0	35	128	19	6	1	0	0
12391	7192	UST REMEDIATION	258	SO	7	78	22	0	0	28	103	15	5	1	0	0
12391	87001	ASTORIA DT MGP NON	3	SO	0	1	0	0	0	0	1	0	0	0	0	0
12391	87002	ASTORIA DT MGP REIMB	2	SO	0	1	0	0	0	0	1	0	0	0	0	0
12391	87050	NTO INVEST/CLEANUP	23	SO	1	7	2	0	0	3	9	1	0	0	0	0
12391	87101	HOLIDAY CLUB CLEANUP	25	SO	1	8	2	0	0	3	10	1	0	0	0	0
12391	87201	EUGENE MGP CLEANUP	14	SO	0	4	1	0	0	2	6	1	0	0	0	0
12391	87300	JB GROUNDWATER INVEST	20	SO	1	6	2	0	0	2	8	1	0	0	0	0
12391	87400	DJ GROUNDWATER INVEST	11	SO	0	3	1	0	0	1	4	1	0	0	0	0
12391	87501	D-SM RETAIL MINOR SIT	95	SO	3	29	8	0	0	10	38	6	2	0	0	0
12391	88005	WASTE MANAGE GENERAL	49	SO	1	15	4	0	0	5	20	3	1	0	0	0
12391	88010	WASTE MANAGE PLANTS	37	SO	1	11	3	0	0	4	15	2	1	0	0	0
12391	88020	WASTE MANAGE HYDROS	2	SO	0	1	0	0	0	0	1	0	0	0	0	0
12391	88030	WASTE MANAGE CALIF	3	SO	0	1	0	0	0	0	1	0	0	0	0	0

Deferred Debits

7/9/2004

ocation Method: Rolled-In

Beginning/Ending Averaging Report

location Version: 3 / 2004

Allocated - in Thousands

Period Beginning: 3 / 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
2391	88040	WASTE MANAGE IDAHO	3	SO	0	1	0	0	0	0	1	0	0	0	0	0
2391	88050	WASTE MANAGE MONTANA	1	SO	0	0	0	0	0	0	0	0	0	0	0	0
2391	88060	WASTE MANAGE OREGON	22	SO	1	7	2	0	0	2	9	1	0	0	0	0
2391	88065	WASTE MANAGE UTAH	20	SO	1	6	2	0	0	2	8	1	0	0	0	0
2391	88070	WASTE MANAGE WASH	11	SO	0	3	1	0	0	1	4	1	0	0	0	0
2391	88080	WASTE MANAGE WYOMING	9	SO	0	3	1	0	0	1	4	1	0	0	0	0
2391	88090	WASTE MANAGE MINES	2	SO	0	1	0	0	0	0	1	0	0	0	0	0
2391	88500	WASTE MINIMIZ/RECYCLE	20	SO	1	6	2	0	0	2	8	1	0	0	0	0
2391	9760	AMERICAN BARREL	1,998	SO	53	603	167	0	0	220	796	119	36	5	0	0
Total	182391	ENVIRONMENTAL COST UNDER AI	6,841		179	2,064	571	0	0	753	2,727	406	122	17	0	0
2399	187003	RETAIL ACCESS PROJECT - INC	4,050	OTHER	0	0	0	0	0	0	0	0	0	0	4,050	0
2399	187004	ENERGY TRUST OF OREGON - SB 1149	1	OTHER	0	0	0	0	0	0	0	0	0	0	1	0
2399	187005	SB1149 IMPLEMENT - PHASE 1 RESIDENTIA	950	OTHER	0	0	0	0	0	0	0	0	0	0	950	0
2399	187006	SB1149 IMPLEMENT - SMALL NONRESIDEN	355	OTHER	0	0	0	0	0	0	0	0	0	0	355	0
2399	187007	SB1149 IMPLEMENT - LARGE NONRESIDEN	2,943	OTHER	0	0	0	0	0	0	0	0	0	0	2,943	0
2399	187050	CHOLLA PLANT TRANSACTION COSTS	15,527	SGCT	283	4,451	1,347	0	0	1,917	6,247	996	286	0	0	0
2399	187051	WASHINGTON COLSTRIP #3 REGULATORY	905	WA	0	0	905	0	0	0	0	0	0	0	0	0
2399	187058	TRAIL MOUNTAIN MINE CLOSURE COSTS	9,915	SE	172	2,676	835	0	0	1,347	3,943	699	206	36	0	0
2399	187059	TRAIL MTN MINE UNRECOVERED INVEST	7,956	SE	138	2,147	670	0	0	1,081	3,164	561	165	29	0	0
2399	187105	Y2K DEFERRAL - OREGON 98-00	336	OTHER	0	0	0	0	0	0	0	0	0	0	336	0
2399	187106	BSIP/SAP - UT	403	UT	0	0	0	0	0	0	403	0	0	0	0	0
2399	187107	GLENROCK MINE EXCLUDING RECLAMATI	7,964	UT	0	0	0	0	0	0	7,964	0	0	0	0	0
2399	187108	SOFTWARE WRITE DOWN 1997 - UT	514	UT	0	0	0	0	0	0	514	0	0	0	0	0
2399	187109	SOFTWARE WRITE DOWN 1999 - UT	367	UT	0	0	0	0	0	0	367	0	0	0	0	0
2399	187110	TRANSITION TEAM COSTS - UT	486	UT	0	0	0	0	0	0	486	0	0	0	0	0
2399	187111	NOELL KEMPF CAP - UT	23	UT	0	0	0	0	0	0	23	0	0	0	0	0
2399	187112	P&M STRIKE AMORT - UT	362	UT	0	0	0	0	0	0	362	0	0	0	0	0
2399	187113	98 EARLY RETIREMENT - OR	6,894	OR	0	6,894	0	0	0	0	0	0	0	0	0	0
2399	187201	MAY 2000 TRANSITION PLAN COSTS - CA	2,302	CA	2,302	0	0	0	0	0	0	0	0	0	0	0
2399	187202	MAY 2000 TRANSITION PLAN COSTS - ID	2,490	IDU	0	0	0	0	0	0	0	2,490	0	0	0	0
2399	187203	MAY 2000 TRANSITION PLAN COSTS - OR	30,321	OR	0	30,321	0	0	0	0	0	0	0	0	0	0
2399	187204	MAY 2000 TRANSITION PLAN COSTS - UT	16,781	UT	0	0	0	0	0	0	16,781	0	0	0	0	0
2399	187205	MAY 2000 TRANSITION PLAN COSTS - WYP	5,427	WYP	0	0	0	0	0	5,427	0	0	0	0	0	0
2399	187206	MAY 2000 TRANSITION PLAN COSTS - WYU	960	WYU	0	0	0	0	0	0	0	0	960	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
:2399	187765		575	OTHER	0	0	0	0	0	0	0	0	0	0	575	0
:2399	187766		-575	OTHER	0	0	0	0	0	0	0	0	0	0	-575	0
:2399	187901	OR - DEFERRED NET POWER COSTS	72,924	OTHER	0	0	0	0	0	0	0	0	0	0	72,924	0
:2399	187902	UT - DEFERRED NET POWER COSTS	18,000	OTHER	0	0	0	0	0	0	0	0	0	0	18,000	0
:2399	187904	ID - DEFERRED NET POWER COSTS	6,458	OTHER	0	0	0	0	0	0	0	0	0	0	6,458	0
:2399	187906	DEF EXCESS NPC - OR UE116 BRIDGE	-2,058	OTHER	0	0	0	0	0	0	0	0	0	0	-2,058	0
:2399	187907	OR UE134 POWER COST	2,435	OTHER	0	0	0	0	0	0	0	0	0	0	2,435	0
:2399	187951	DEFERRED COST OF TOU GUARANTEE	1	OR	0	1	0	0	0	0	0	0	0	0	0	0
:2399	187952		77	OR	0	77	0	0	0	0	0	0	0	0	0	0
Total	**182399**	**OTHER REGULATORY ASSETS-NOI**	**216,069**		**2,895**	**46,568**	**3,757**	**0**	**0**	**9,772**	**40,255**	**4,746**	**1,617**	**65**	**106,394**	**0**
323993	187060	CHOLLA PLANT TRANSACTION COSTS-OR	-359	OR	0	-359	0	0	0	0	0	0	0	0	0	0
Total	**1823993**	**OTHER REG ASSETS-NON-COST-OI**	**-359**		**0**	**-359**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
823994	187061	CHOLLA PLANT TRANSACTION COSTS-WA	-647	WA	0	0	-647	0	0	0	0	0	0	0	0	0
Total	**1823994**	**OTHER REG ASSETS-NON-COST-W/**	**-647**		**0**	**0**	**-647**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
823995	187062	CHOLLA PLANT TRANSACTION COSTS-ID	-220	IDU	0	0	0	0	0	0	0	-220	0	0	0	0
Total	**1823995**	**OTHER REG ASSETS-NON-COST-ID**	**-220**		**0**	**0**	**0**	**0**	**0**	**0**	**0**	**-220**	**0**	**0**	**0**	**0**
861	135048	NORTH WEST POWER POOL	95	SE	2	26	8	0	0	13	38	7	2	0	0	0
861	185011	SALES OF ELECTRIC UTILITY FACILITIES &	85	SE	1	23	7	0	0	12	34	6	2	0	0	0
861	185011	SALES OF ELECTRIC UTILITY FACILITIES &	-176	SG	-3	-50	-15	0	0	-22	-71	-11	-3	-1	0	0
861	185012	PROPERTY DAMAGE REPAIRS INSURANCE	41	SG	1	12	4	0	0	5	16	3	1	0	0	0
861	185012	PROPERTY DAMAGE REPAIRS INSURANCE	-30	SO	-1	-9	-3	0	0	-3	-12	-2	-1	0	0	0
861	22BFPT	22BFPT	0	SG	0	0	0	0	0	0	0	0	0	0	0	0
861	305760	HERMISTON CONDEMNATION SALE	51	OR	0	51	0	0	0	0	0	0	0	0	0	0
861	BEND	BEND SALE RELATED EXPENSES	1	SG	0	0	0	0	0	0	0	0	0	0	0	0
861	BIGFOR	BIGFORK	0	SG	0	0	0	0	0	0	0	0	0	0	0	0
861	CASALE	CASALE	134	CA	134	0	0	0	0	0	0	0	0	0	0	0
861	GUNLOC	GUNLOCK	2	SG	0	1	0	0	0	0	1	0	0	0	0	0
861	NACHES	NACHES	311	SG	6	89	27	0	0	38	125	20	6	1	0	0
861	SANDCO	SANDCOVE	1	SG	0	0	0	0	0	0	0	0	0	0	0	0

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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
61	U4GEN1JB	#4 OPEN GENERATOR FOR MEASUREME	0	SG	0	0	0	0	0	0	0	0	0	0	0	0
61	VEYO	VEYO	1	SG	0	0	0	0	0	0	0	0	0	0	0	0
Total 1861		**MISC DEF DEBITS - OTHER WORK I**	**516**		**140**	**142**	**28**	**0**	**0**	**43**	**132**	**22**	**7**	**1**	**0**	**0**
3612	185025	FINANCING COST DEFERRED	664	SO	18	200	55	0	0	73	265	39	12	2	0	0
3612	185026	DEFERRED - S-3 SHELF REGISTRATION COS	81	SO	2	24	7	0	0	9	32	5	1	0	0	0
3612	185027	UNAMORTIZED CREDIT AGREEMENT COST	196	OTHER	0	0	0	0	0	0	0	0	0	0	196	0
3612	185028	UNAMORTIZED PCRB LOC/SBBPA COSTS	115	OTHER	0	0	0	0	0	0	0	0	0	0	115	0
8612	185029	UNAMORTIZED PCRB MADE CONVERSION	499	OTHER	0	0	0	0	0	0	0	0	0	0	499	0
Total 18612		**FINANCING COSTS DEFERRED**	**1,555**		**20**	**225**	**62**	**0**	**0**	**82**	**297**	**44**	**13**	**2**	**810**	**0**
862	184500	DEFERRED REGULATORY EXPENSE	3	IDU	0	0	0	0	0	0	0	3	0	0	0	0
Total 1862		**MISC DEF DEBITS-DEFERRED REG**	**3**		**0**	**0**	**0**	**0**	**0**	**0**	**0**	**3**	**0**	**0**	**0**	**0**
865	134200	Deferred Longwall Costs	1,029	SE	18	278	87	0	0	140	409	73	21	4	0	0
865	184400	DEFERRED COAL MINE COSTS	0	SE	0	0	0	0	0	0	0	0	0	0	0	0
865	184401	CMC DEFERRED STRIPPING/INPIT INVENTO	0	SE	0	0	0	0	0	0	0	0	0	0	0	0
865	184403	D J MINE GLENROCK COAL - OVERBURDEN	0	SE	0	0	0	0	0	0	0	0	0	0	0	0
865	184406	CHOLLA CONTRACT REVIEW	0	SE	0	0	0	0	0	0	0	0	0	0	0	0
865	184408	GLENROCK LOADOUT CHARGES	0	SE	0	0	0	0	0	0	0	0	0	0	0	0
865	184414	DEFERRED COAL COSTS - WYODAK SETTLI	6,452	SE	112	1,742	543	0	0	877	2,566	455	134	24	0	0
Total 1865		**DEFERRED COAL MINE COSTS**	**7,481**		**130**	**2,019**	**630**	**0**	**0**	**1,017**	**2,975**	**528**	**156**	**27**	**0**	**0**
867	134300	DEFERRED CHARGES	290	SE	5	78	24	0	0	39	115	20	6	1	0	0
Total 1867		**MISC DEF DEBITS - BALANCING TR**	**290**		**5**	**78**	**24**	**0**	**0**	**39**	**115**	**20**	**6**	**1**	**0**	**0**
1868	184413	Hayden Fuel Contract Negotiation Costs	712	SG	13	203	62	0	0	88	285	46	13	3	0	0
1868	185010	Mill Fork Coal Lease	13,075	SE	226	3,529	1,101	0	0	1,777	5,200	922	272	48	0	0
1868	185306	TGS BUYOUT	253	SG	5	72	22	0	0	31	101	16	5	1	0	0
1868	185309	LAKEVIEW BUYOUT	231	SG	4	66	20	0	0	28	93	15	4	1	0	0
1868	185310	BUFFALO SETTLEMENT	53	SG	1	15	5	0	0	7	21	3	1	0	0	0
1868	185311	JOSEPH SETTLEMENT	1,969	SG	36	562	170	0	0	242	789	126	36	8	0	0

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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
368	185312	TRI-STATE FIRM WHEELING	1,236	SG	22	353	107	0	0	152	495	79	23	5	0	0
368	185313	MEAD-PHOENIX-AVAILABILITY & TRANS C	16,496	SG	300	4,710	1,425	0	0	2,028	6,611	1,054	302	65	0	0
368	185318	BOGUS CREEK SETTLEMENT	-295	SG	-5	-84	-25	0	0	-36	-118	-19	-5	-1	0	0
368	185335	LACOMB IRRIGATION	838	SG	15	239	72	0	0	103	336	54	15	3	0	0
368	185336	BOGUS CREEK	1,500	SG	27	428	130	0	0	184	601	96	27	6	0	0
368	185340	TRANSITION COSTS - WASHINGTON STATE	4,151	WA	0	0	4,151	0	0	0	0	0	0	0	0	0
368	185342	JIM BOYD HYDRO BUYOUT	856	SG	16	244	74	0	0	105	343	55	16	3	0	0
368	185343	INTRA-CO POINT TO POINT TRANS RESERV	-442	SG	-8	-126	-38	0	0	-54	-177	-28	-8	-2	0	0
	Total 1868	MISCELLANEOUS DEF DEBITS-OTI	40,633		652	10,213	7,274	0	0	4,654	14,581	2,418	701	140	0	0
869	135033	BETC SUPER GOOD CENTS	1	OTHER	0	0	0	0	0	0	0	0	0	0	1	0
869	135034	BETC WZ TAX CREDIT LOAN PROGRAM	6	OTHER	0	0	0	0	0	0	0	0	0	0	6	0
869	135036	BETC ENERGY FINANSWER	95	OTHER	0	0	0	0	0	0	0	0	0	0	95	0
869	135037	BETC INDUSTRIAL FINANSWER	691	OTHER	0	0	0	0	0	0	0	0	0	0	691	0
869	135039	BETC CASH REBATE/INCENTIVE	274	OTHER	0	0	0	0	0	0	0	0	0	0	274	0
869	135049	BETC - COMMERCIAL RETROFIT	310	OTHER	0	0	0	0	0	0	0	0	0	0	310	0
869	135050	BETC - INDUSTRIAL RETROFIT	28	OTHER	0	0	0	0	0	0	0	0	0	0	28	0
869	135051	BETC - COMMERCIAL SMALL RETROFIT	189	OTHER	0	0	0	0	0	0	0	0	0	0	189	0
869	135052	BETC-INDUSTRIAL SMALL RETRO FIT	6	OTHER	0	0	0	0	0	0	0	0	0	0	6	0
869	185327	FIRTH COGENERATION BUYOUT	999	SG	18	285	86	0	0	123	400	64	18	4	0	0
869	185333	OPTION PURCHASES	1,230	SG	22	351	106	0	0	151	493	79	23	5	0	0
869	185334	HERMISTON SWAP	6,925	SG	126	1,977	598	0	0	851	2,775	443	127	27	0	0
	Total 1869	MISCELLANEOUS DEF DEBITS-OTI	10,754		166	2,614	791	0	0	1,125	3,669	585	168	36	1,600	0
	Grand Total		316,640		5,889	64,997	12,937	0	0	18,207	80,286	8,927	2,899	310	122,188	0

B12. BLANK

B13. MATERIALS & SUPPLIES

Material & Supplies

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irmary ccount	Secondary Account	Description	Total	Alloc	Calif	Oregon	Wash	Id PPL	Mont	Wy-PPL	Utah	Id UPL	Wy-UPL	FERC	Other	Nutil
51	0	FUEL STOCK	61,556	SE	1,066	16,615	5,184	0	0	8,365	24,481	4,341	1,280	225	0	0
Total	151	FUEL STOCK	61,556		1,066	16,615	5,184	0	0	8,365	24,481	4,341	1,280	225	0	0
541	2005D	CASPER STORE ROOM	233	WYP	0	0	0	0	0	233	0	0	0	0	0	0
541	2010D	BUFFALO STORE ROOM	51	WYP	0	0	0	0	0	51	0	0	0	0	0	0
541	2015D	DOUGLAS STORE ROOM	24	WYP	0	0	0	0	0	24	0	0	0	0	0	0
541	2020D	CODY STORE ROOM	306	WYP	0	0	0	0	0	306	0	0	0	0	0	0
541	2030D	WORLAND STORE ROOM	282	WYP	0	0	0	0	0	282	0	0	0	0	0	0
541	2035D	RIVERTON STORE ROOM	176	WYP	0	0	0	0	0	176	0	0	0	0	0	0
541	2040D	EVANSTON STORE ROOM	233	WYU	0	0	0	0	0	0	0	0	233	0	0	0
541	2045D	KEMMERER STORE ROOM	10	WYU	0	0	0	0	0	0	0	0	10	0	0	0
541	2050D	PINEDALE STORE ROOM	196	WYU	0	0	0	0	0	0	0	0	196	0	0	0
541	2055D	BIG PINEY STORE ROOM	0	WYU	0	0	0	0	0	0	0	0	0	0	0	0
541	2060D	ROCK SPRINGS STORE ROOM	567	WYP	0	0	0	0	0	567	0	0	0	0	0	0
541	2065D	RAWLINS STORE ROOM	470	WYP	0	0	0	0	0	470	0	0	0	0	0	0
541	2070D	LARAMIE STORE ROOM	214	WYP	0	0	0	0	0	214	0	0	0	0	0	0
541	2075D	REXBERG STORE ROOM	366	IDU	0	0	0	0	0	0	0	366	0	0	0	0
541	2080D	MUDLAKE STORE ROOM	1	IDU	0	0	0	0	0	0	0	1	0	0	0	0
541	2085D	SHELLY STORE ROOM	326	IDU	0	0	0	0	0	0	0	326	0	0	0	0
541	2090D	PRESTON STORE ROOM	32	IDU	0	0	0	0	0	0	0	32	0	0	0	0
541	2095D	LAVA HOT SPRINGS STORE ROOM	88	IDU	0	0	0	0	0	0	0	88	0	0	0	0
541	2100D	MONTPELIER STORE ROOM	87	IDU	0	0	0	0	0	0	0	87	0	0	0	0
541	2110D	BRIDGERLAND STORE ROOM	227	UT	0	0	0	0	0	0	227	0	0	0	0	0
1541	2205D	TREMONTON STORE ROOM	75	UT	0	0	0	0	0	0	75	0	0	0	0	0
1541	2210D	OGDEN STORE ROOM	683	UT	0	0	0	0	0	0	683	0	0	0	0	0
1541	2215D	LAYTON STORE ROOM	301	UT	0	0	0	0	0	0	301	0	0	0	0	0
1541	2220D	SALT LAKE METRO STORE ROOM	2,941	UT	0	0	0	0	0	0	2,941	0	0	0	0	0
1541	2225D	SALT LAKE TOOL ROOM	234	UT	0	0	0	0	0	0	234	0	0	0	0	0
1541	2230D	JORDAN VALLEY STORE ROOM	1,008	UT	0	0	0	0	0	0	1,008	0	0	0	0	0
1541	2235D	PARK CITY STORE ROOM	513	UT	0	0	0	0	0	0	513	0	0	0	0	0
1541	2240D	TOOELE STORE ROOM	415	UT	0	0	0	0	0	0	415	0	0	0	0	0
1541	2405D	AMERICAN FORK STORE ROOM	570	UT	0	0	0	0	0	0	570	0	0	0	0	0
1541	2410D	SANTAQUIN STORE ROOM	160	UT	0	0	0	0	0	0	160	0	0	0	0	0
1541	2415D	DELTA STORE ROOM	147	UT	0	0	0	0	0	0	147	0	0	0	0	0
1541	2420D	VERNAL STORE ROOM	186	UT	0	0	0	0	0	0	186	0	0	0	0	0

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41	2425D	PRICE STORE ROOM	201	UT	0	0	0	0	0	0	201	0	0	0	0	0
41	2430D	MOAB STORE ROOM	172	UT	0	0	0	0	0	0	172	0	0	0	0	0
41	2435D	BLANDING STORE ROOM	72	UT	0	0	0	0	0	0	72	0	0	0	0	0
41	2440D	GUNNISON STORE ROOM	0	UT	0	0	0	0	0	0	0	0	0	0	0	0
41	2445D	RICHFIELD STORE ROOM	43	UT	0	0	0	0	0	0	43	0	0	0	0	0
41	2450D	CEDAR CITY STORE ROOM	443	UT	0	0	0	0	0	0	443	0	0	0	0	0
41	2455D	MILFORD STORE ROOM	95	UT	0	0	0	0	0	0	95	0	0	0	0	0
41	2460D	WASHINGTON STORE ROOM	151	UT	0	0	0	0	0	0	151	0	0	0	0	0
41	2620D	WALLA WALLA STORE ROOM	581	WA	0	0	581	0	0	0	0	0	0	0	0	0
41	2625D	SUNNYSIDE STORE ROOM	144	WA	0	0	144	0	0	0	0	0	0	0	0	0
41	2630D	YAKIMA STORE ROOM	144	WA	0	0	144	0	0	0	0	0	0	0	0	0
41	2635D	ENTERPRISE STORE ROOM	119	OR	0	119	0	0	0	0	0	0	0	0	0	0
41	2640D	PENDLETON STORE ROOM	377	OR	0	377	0	0	0	0	0	0	0	0	0	0
541	2650D	HOOD RIVER STORE ROOM	108	OR	0	108	0	0	0	0	0	0	0	0	0	0
541	2655D	Portland Metro - Store Room	1,075	OR	0	1,075	0	0	0	0	0	0	0	0	0	0
541	2660D	ASTORIA STORE ROOM	488	OR	0	488	0	0	0	0	0	0	0	0	0	0
541	2665D	MADRAS STORE ROOM	186	OR	0	186	0	0	0	0	0	0	0	0	0	0
541	2670D	PRINEVILLE STORE ROOM	3	OR	0	3	0	0	0	0	0	0	0	0	0	0
541	2675D	BEND STORE ROOM	480	OR	0	480	0	0	0	0	0	0	0	0	0	0
541	2805D	ALBANY STORE ROOM	143	OR	0	143	0	0	0	0	0	0	0	0	0	0
541	2810D	LINCOLN CITY STORE ROOM	199	OR	0	199	0	0	0	0	0	0	0	0	0	0
541	2815D	STAYTON STORE ROOM	0	OR	0	0	0	0	0	0	0	0	0	0	0	0
541	2820D	DALLAS STORE ROOM	0	OR	0	0	0	0	0	0	0	0	0	0	0	0
541	2825D	COTTAGE GROVE STORE ROOM	30	OR	0	30	0	0	0	0	0	0	0	0	0	0
541	2830D	ROSEBURG STORE ROOM	634	OR	0	634	0	0	0	0	0	0	0	0	0	0
541	2835D	COOS BAY STORE ROOM	334	OR	0	334	0	0	0	0	0	0	0	0	0	0
541	2840D	GRANTS PASS STORE ROOM	309	OR	0	309	0	0	0	0	0	0	0	0	0	0
541	2845D	MEDFORD STORE ROOM	446	OR	0	446	0	0	0	0	0	0	0	0	0	0
541	2850D	KLAMATH FALLS STORE ROOM	724	OR	0	724	0	0	0	0	0	0	0	0	0	0
541	2855D	LAKEVIEW STORE ROOM	92	OR	0	92	0	0	0	0	0	0	0	0	0	0
541	2860D	ALTURAS STORE ROOM	76	CA	76	0	0	0	0	0	0	0	0	0	0	0
541	2865D	MT SHASTA STORE ROOM	141	CA	141	0	0	0	0	0	0	0	0	0	0	0
541	2870D	YREKA STORE ROOM	352	CA	352	0	0	0	0	0	0	0	0	0	0	0
541	2875D	CRESENT CITY STORE ROOM	274	CA	274	0	0	0	0	0	0	0	0	0	0	0
541	5105D	MATERIAL PACKAGING CENTER - EAST	-2	UT	0	0	0	0	0	0	-2	0	0	0	0	0
541	5110D	MATERIAL PACKAGING CENTER - WEST	0	OR	0	0	0	0	0	0	0	0	0	0	0	0

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location Method: Rolled-In

location Version: 3 / 2004

Allocated - in Thousands

Period Beginning: 3 / 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
541	5125D	DEMC - OREGON	2,947	OR	0	2,947	0	0	0	0	0	0	0	0	0	0
541	5130D	MEDFORD HUB	2,484	OR	0	2,484	0	0	0	0	0	0	0	0	0	0
541	5135D	YAKIMA HUB	1,754	WA	0	0	1,754	0	0	0	0	0	0	0	0	0
541	5140D	PRESTON HUB	1,256	IDU	0	0	0	0	0	0	0	1,256	0	0	0	0
541	5150D	RICHFIELD HUB	1,470	UT	0	0	0	0	0	0	1,470	0	0	0	0	0
541	5155D	CASPER HUB	1,525	WYP	0	0	0	0	0	1,525	0	0	0	0	0	0
541	5160D	SALT LAKE METRO HUB	6,683	UT	0	0	0	0	0	0	6,683	0	0	0	0	0
541	120000	MATERIALS & SUPPLIES - GENERAL STOCK	0	IDU	0	0	0	0	0	0	0	0	0	0	0	0
541	120000	MATERIALS & SUPPLIES - GENERAL STOCK	0	OR	0	0	0	0	0	0	0	0	0	0	0	0
541	120000	MATERIALS & SUPPLIES - GENERAL STOCK	-1	UT	0	0	0	0	0	0	-1	0	0	0	0	0
541	120000	MATERIALS & SUPPLIES - GENERAL STOCK	-1	WYP	0	0	0	0	0	-1	0	0	0	0	0	0
541	5115O	DEMC - SLC	23	SNPD	1	7	2	0	0	2	10	1	0	0	0	0
541	5120D	DEMC - MEDFORD	357	OR	0	357	0	0	0	0	0	0	0	0	0	0
541	5200O	UTAH TRANSPORTATION BUILDING	176	SNPD	7	57	13	0	0	14	74	8	3	0	0	0
541	1605P	HYDRO NORTH - LEWIS RIVER	0	SNPPH	0	0	0	0	0	0	0	0	0	0	0	0
541	1605P	HYDRO NORTH - LEWIS RIVER	4	SNPPS	0	1	0	0	0	0	2	0	0	0	0	0
541	1635P	HYDRO SOUTH - NORTH UMPQUA	1	SNPPH	0	0	0	0	0	0	0	0	0	0	0	0
541	1640P	HYDRO SOUTH - ROGUE RIVER	0	SNPPH	0	0	0	0	0	0	0	0	0	0	0	0
541	1645P	HYDRO SOUTH - KLAMATH RIVER - OR	1	SNPPH	0	0	0	0	0	0	0	0	0	0	0	0
541	1650P	HYDRO SOUTH - KLAMATH RIVER - CA	0	SNPPH	0	0	0	0	0	0	0	0	0	0	0	0
541	1650P	HYDRO SOUTH - KLAMATH RIVER - CA	1	SNPPS	0	0	0	0	0	0	0	0	0	0	0	0
541	1675P	HYDRO EAST - UTAH	0	SNPPH	0	0	0	0	0	0	0	0	0	0	0	0
541	1675P	HYDRO EAST - UTAH	8	SNPPS	0	2	1	0	0	1	3	1	0	0	0	0
541	1680P	HYDRO EAST - IDAHO	0	SNPPH	0	0	0	0	0	0	0	0	0	0	0	0
541	1680P	HYDRO EAST - IDAHO	2	SNPPS	0	1	0	0	0	0	1	0	0	0	0	0
541	1560P	WEST VALLEY GAS PLANT	134	SNPPS	2	38	12	0	0	16	54	9	2	1	0	0
541	1510P	JIM BRIDGER STORE ROOM	9,972	SNPPS	181	2,848	861	0	0	1,226	3,996	637	183	40	0	0
541	1515P	DAVE JOHNSTON STORE ROOM	5,054	SNPPS	92	1,443	437	0	0	621	2,025	323	93	20	0	0
541	1520P	WYODAK STORE ROOM	2,706	SNPPS	49	773	234	0	0	333	1,084	173	50	11	0	0
541	1525P	GADSBY STORE ROOM	1,209	SNPPS	22	345	104	0	0	149	485	77	22	5	0	0
541	1530P	CARBON STORE ROOM	2,767	SNPPS	50	790	239	0	0	340	1,109	177	51	11	0	0
541	1535P	NAUGHTON STORE ROOM	4,212	SNPPS	77	1,203	364	0	0	518	1,688	269	77	17	0	0
541	1540P	HUNTINGTON STORE ROOM	7,293	SNPPS	133	2,083	630	0	0	897	2,923	466	134	29	0	0
541	1545P	HUNTER STORE ROOM	11,205	SNPPS	204	3,200	968	0	0	1,378	4,491	716	205	44	0	0
541	1550P	BLUNDELL STORE ROOM	469	SNPPS	9	134	41	0	0	58	188	30	9	2	0	0
541	2005T	CASPER STORE ROOM	242	SNPT	4	69	21	0	0	30	97	15	4	1	0	0

Material & Supplies

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mary count	Secondary Account	Description	Total	Alloc	Calif	Oregon	Wash	Id PPL	Mont	Wy-PPL	Utah	Id UPL	Wy-UPL	FERC	Other	Nutil
41	2020T	CODY STORE ROOM	34	SNPT	1	10	3	0	0	4	14	2	1	0	0	0
41	2030T	WORLAND STORE ROOM	41	SNPT	1	12	4	0	0	5	16	3	1	0	0	0
41	2040T	EVANSTON STORE ROOM	100	SNPT	2	29	9	0	0	12	40	6	2	0	0	0
41	2045T	KEMMERER STORE ROOM	2	SNPT	0	1	0	0	0	0	1	0	0	0	0	0
41	2050T	PINEDALE STORE ROOM	35	SNPT	1	10	3	0	0	4	14	2	1	0	0	0
41	2055T	BIG PINEY STORE ROOM	0	SNPT	0	0	0	0	0	0	0	0	0	0	0	0
41	2060T	ROCK SPRINGS STORE ROOM	243	SNPT	4	69	21	0	0	30	97	16	4	1	0	0
41	2075T	REXBERG STORE ROOM	157	SNPT	3	45	14	0	0	19	63	10	3	1	0	0
41	2080T	MUDLAKE STORE ROOM	0	SNPT	0	0	0	0	0	0	0	0	0	0	0	0
41	2085T	SHELLY STORE ROOM	58	SNPT	1	17	5	0	0	7	23	4	1	0	0	0
41	2090T	PRESTON STORE ROOM	14	SNPT	0	4	1	0	0	2	6	1	0	0	0	0
41	2095T	LAVA HOT SPRINGS STORE ROOM	16	SNPT	0	5	1	0	0	2	6	1	0	0	0	0
41	2100T	MONTPELIER STORE ROOM	15	SNPT	0	4	1	0	0	2	6	1	0	0	0	0
41	2110T	BRIDGERLAND STORE ROOM	40	SNPT	1	11	3	0	0	5	16	3	1	0	0	0
541	2205T	TREMONTON STORE ROOM	13	SNPT	0	4	1	0	0	2	5	1	0	0	0	0
541	2210T	OGDEN STORE ROOM	293	SNPT	5	84	25	0	0	36	117	19	5	1	0	0
541	2215T	LAYTON STORE ROOM	53	SNPT	1	15	5	0	0	7	21	3	1	0	0	0
541	2220T	SALT LAKE METRO STORE ROOM	1,384	SNPT	25	395	120	0	0	170	555	88	25	5	0	0
541	2230T	JORDAN VALLEY STORE ROOM	178	SNPT	3	51	15	0	0	22	71	11	3	1	0	0
541	2235T	PARK CITY STORE ROOM	90	SNPT	2	26	8	0	0	11	36	6	2	0	0	0
541	2240T	TOOELE STORE ROOM	73	SNPT	1	21	6	0	0	9	29	5	1	0	0	0
541	2405T	AMERICAN FORK STORE ROOM	244	SNPT	4	70	21	0	0	30	98	16	4	1	0	0
541	2410T	SANTAQUIN STORE ROOM	28	SNPT	1	8	2	0	0	3	11	2	1	0	0	0
541	2415T	DELTA STORE ROOM	26	SNPT	0	7	2	0	0	3	10	2	0	0	0	0
541	2420T	VERNAL STORE ROOM	33	SNPT	1	9	3	0	0	4	13	2	1	0	0	0
541	2425T	PRICE STORE ROOM	118	SNPT	2	34	10	0	0	15	47	8	2	0	0	0
541	2430T	MOAB STORE ROOM	30	SNPT	1	9	3	0	0	4	12	2	1	0	0	0
541	2435T	BLANDING STORE ROOM	13	SNPT	0	4	1	0	0	2	5	1	0	0	0	0
541	2440T	GUNNISON STORE ROOM	0	SNPT	0	0	0	0	0	0	0	0	0	0	0	0
541	2445T	RICHFIELD STORE ROOM	34	SNPT	1	10	3	0	0	4	14	2	1	0	0	0
541	2450T	CEDAR CITY STORE ROOM	132	SNPT	2	38	11	0	0	16	53	8	2	1	0	0
541	2455T	MILFORD STORE ROOM	17	SNPT	0	5	1	0	0	2	7	1	0	0	0	0
541	2460T	WASHINGTON STORE ROOM	27	SNPT	0	8	2	0	0	3	11	2	0	0	0	0
541	2620T	WALLA WALLA STORE ROOM	249	SNPT	5	71	22	0	0	31	100	16	5	1	0	0
541	2630T	YAKIMA STORE ROOM	48	SNPT	1	14	4	0	0	6	19	3	1	0	0	0
541	2650T	HOOD RIVER STORE ROOM	8	SNPT	0	2	1	0	0	1	3	1	0	0	0	0

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41	2655T	Portland Metro - Store Room	3,811	SNPT	69	1,088	329	0	0	469	1,527	244	70	15	0	0
41	2660T	ASTORIA STORE ROOM	25	SNPT	0	7	2	0	0	3	10	2	0	0	0	0
41	2665T	MADRAS STORE ROOM	10	SNPT	0	3	1	0	0	1	4	1	0	0	0	0
41	2675T	BEND STORE ROOM	178	SNPT	3	51	15	0	0	22	71	11	3	1	0	0
41	2805T	ALBANY STORE ROOM	38	SNPT	1	11	3	0	0	5	15	2	1	0	0	0
41	2830T	ROSEBURG STORE ROOM	211	SNPT	4	60	18	0	0	26	85	13	4	1	0	0
41	2835T	COOS BAY STORE ROOM	38	SNPT	1	11	3	0	0	5	15	2	1	0	0	0
41	2845T	MEDFORD STORE ROOM	446	SNPT	8	127	39	0	0	55	179	29	8	2	0	0
41	2850T	KLAMATH FALLS STORE ROOM	296	SNPT	5	85	26	0	0	36	119	19	5	1	0	0
41	2870T	YREKA STORE ROOM	39	SNPT	1	11	3	0	0	5	16	2	1	0	0	0
41	5125T	DEMC - OREGON	520	SNPT	9	148	45	0	0	64	208	33	10	2	0	0
41	5130T	MEDFORD HUB	438	SNPT	8	125	38	0	0	54	176	28	8	2	0	0
41	5135T	YAKIMA HUB	310	SNPT	6	89	27	0	0	38	124	20	6	1	0	0
41	5140T	PRESTON HUB	222	SNPT	4	63	19	0	0	27	89	14	4	1	0	0
41	5150T	RICHFIELD HUB	259	SNPT	5	74	22	0	0	32	104	17	5	1	0	0
41	5155T	CASPER HUB	269	SNPT	5	77	23	0	0	33	108	17	5	1	0	0
41	5160T	SALT LAKE METRO HUB	1,179	SNPT	21	337	102	0	0	145	472	75	22	5	0	0
Total	**1541**	**PLANT M&S - STOCK CONTROL - M**	**95,844**		**1,893**	**27,994**	**7,597**	**0**	**0**	**10,922**	**39,880**	**5,834**	**1,494**	**228**	**0**	**0**
5415	0	M&S GLENROCK COAL MINE	0	OR	0	0	0	0	0	0	0	0	0	0	0	0
5415	0	M&S GLENROCK COAL MINE	2,211	SE	38	597	186	0	0	300	879	156	46	8	0	0
5415	0	M&S GLENROCK COAL MINE	376	SNPPS	7	107	32	0	0	46	151	24	7	1	0	0
5415	0	M&S GLENROCK COAL MINE	0	SO	0	0	0	0	0	0	0	0	0	0	0	0
Total	**15415**	**GLENROCK COAL MATERIAL & SU**	**2,587**		**45**	**704**	**219**	**0**	**0**	**347**	**1,030**	**180**	**53**	**10**	**0**	**0**
545	0	CREDIT OFFSET CENTRALIA - WWP	1,483	SNPPS	27	423	128	0	0	182	594	95	27	6	0	0
Total	**1545**	**CREDIT OFFSET-CENTRALIA-WASI**	**1,483**		**27**	**423**	**128**	**0**	**0**	**182**	**594**	**95**	**27**	**6**	**0**	**0**
5499	0	OBSOLETE & SURPLUS	-6,381	SO	-169	-1,925	-532	0	0	-703	-2,544	-379	-114	-16	0	0
Total	**15499**	**CR. OFFSET-OBSOLETE & SURPLUS**	**-6,381**		**-169**	**-1,925**	**-532**	**0**	**0**	**-703**	**-2,544**	**-379**	**-114**	**-16**	**0**	**0**
5316	289920	WORKING CAPITAL DEPOSIT - UAMPS	-1,154	SE	-20	-311	-97	0	0	-157	-459	-81	-24	-4	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
Total	25316	WORKING CAPITAL DEPOSIT - UAI	-1,154		-20	-311	-97	0	0	-157	-459	-81	-24	-4	0	0
317	289921	OTH DEF CR - WORKING CAPITAL DEPOS-D	-1,987	SE	-34	-536	-167	0	0	-270	-790	-140	-41	-7	0	0
Total	25317	OTH DEF CR - WORKING CAPITAL	-1,987		-34	-536	-167	0	0	-270	-790	-140	-41	-7	0	0
Grand Total			151,948		2,808	42,964	12,331	0	0	18,686	62,193	9,849	2,675	440	0	0

B14. CASH WORKING CAPITAL

Cash Working Capital

12 Month Averaging Report

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

Cash Working Capital

7/16/2004

ocation Method: Rolled-In

12 Month Averaging Report

ocation Version: 3 / 2004

Allocated - in Thousands

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

mary count	Secondary Account	Description	Total	Alloc	Calif	Oregon	Wash	Id PPL	Mont	Wy-PPL	Utah	Id UPL	Wy-UPL	FERC	Other	Nutil
1	0		13,353	SNP	352	4,007	1,099	0	0	1,432	5,429	765	237	32	0	0
5	0		-145	SG	-3	-41	-13	0	0	-18	-58	-9	-3	-1	0	0
31	0	EMPLOYEE RECEIVABLES	12,070	SO	319	3,642	1,007	0	0	1,329	4,811	717	215	30	0	0
312	0	MISC OTHER LOANS	25	SO	1	8	2	0	0	3	10	1	0	0	0	0
351	0	CASH OVER & SHORT	847	SO	22	256	71	0	0	93	338	50	15	2	0	0
355	0	UNDIST WIRE TRANS	-325	SO	-9	-98	-27	0	0	-36	-130	-19	-6	-1	0	0
37	0	OTHER ACCT REC CCS	3,676	SO	97	1,109	307	0	0	405	1,465	218	65	9	0	0
371	0	OTHER ACCT REC CCS	-2,270	SO	-60	-685	-189	0	0	-250	-905	-135	-40	-6	0	0
	Total 143		14,023		370	4,231	1,170	0	0	1,544	5,590	833	249	35	0	0
83	280330	FAS 112 BOOK RESERVE	-10,908	SO	-288	-3,291	-910	0	0	-1,201	-4,348	-648	-194	-27	0	0
834	280321	FAS 106 - PacifiCorp excl. Coal Mines	-33,461	SO	-885	-10,096	-2,792	0	0	-3,685	-13,338	-1,987	-595	-84	0	0
835	280340	PENSION	-22,810	SO	-603	-6,882	-1,903	0	0	-2,512	-9,092	-1,354	-406	-57	0	0
	Total 2283		-67,179		-1,776	-20,269	-5,605	0	0	-7,398	-26,779	-3,989	-1,195	-168	0	0
0	284915	ARO LIAB - DEER CREEK MINE RECLAMAT.	-1,649	SE	-29	-445	-139	0	0	-224	-656	-116	-34	-6	0	0
0	284917	ARO LIAB-GLENROCK RECLAM - REGULAT	-8,078	SE	-140	-2,180	-680	0	0	-1,098	-3,213	-570	-168	-29	0	0
	Total 230		-9,727		-169	-2,626	-819	0	0	-1,322	-3,869	-686	-202	-35	0	0
32	210460		-97	SE	-2	-26	-8	0	0	-13	-39	-7	-2	0	0	0
32	211103	LIFE INSURANCE WITHHOLDING	0	SO	0	0	0	0	0	0	0	0	0	0	0	0
32	211108	UNION DUES/CONTRIBUTIONS WITHHOLDI	42	SO	1	13	4	0	0	5	17	2	1	0	0	0
32	211109	MET PAY HOME & AUTO WITHHOLDINGS	9	SO	0	3	1	0	0	1	4	1	0	0	0	0
32	211110	CREDIT UNION WITHHOLDINGS	259	SO	7	78	22	0	0	29	103	15	5	1	0	0
32	211111	SAVINGS BONDS WITHHOLDINGS	2	SO	0	1	0	0	0	0	1	0	0	0	0	0
32	211112	UNITED FUND/CHARITABLE WITHHOLDINC	3	SO	0	1	0	0	0	0	1	0	0	0	0	0
32	211116	DEPENDENT SUPPORT/LEVY WITHHOLDIN(	15	SO	0	5	1	0	0	2	6	1	0	0	0	0
32	211124	HEALTH/FITNESS FACILITY LIABILITY	0	SO	0	0	0	0	0	0	0	0	0	0	0	0
32	211127	EARTH SHARE OREGON PAYROLL DEDUCT	0	SO	0	0	0	0	0	0	0	0	0	0	0	0
32	211149	OTHER PAYROLL LIABILITY	1	SO	0	0	0	0	0	0	0	0	0	0	0	0
32	215080	METLIFE MEDICAL INSURANCE	-5,004	SO	-132	-1,510	-417	0	0	-551	-1,995	-297	-89	-13	0	0
32	215081	OTHER EMPLOYEE BENEFITS	-976	SO	-26	-294	-81	0	0	-107	-389	-58	-17	-2	0	0
32	215082	METLIFE DENTAL INSURANCE	-774	SO	-20	-234	-65	0	0	-85	-309	-46	-14	-2	0	0
32	215084	METLIFE VISION INSURANCE	-50	SO	-1	-15	-4	0	0	-6	-20	-3	-1	0	0	0
32	215090	LUMENOS HEALTH PLAN	-45	SO	-1	-14	-4	0	0	-5	-18	-3	-1	0	0	0

Cash Working Capital

llocation Method: Rolled-In

llocation Version: 3 / 2004

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12 Month Averaging Report

Allocated - in Thousands

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32	215095	HMO HEALTH PLAN	-21	SO	-1	-6	-2	0	0	-2	-8	-1	0	0	0	0
32	215116	IBEW 57 MEDICAL INSURANCE	402	SO	11	121	34	0	0	44	160	24	7	1	0	0
32	215136	ESOP ACCRUAL	101	SO	3	30	8	0	0	11	40	6	2	0	0	0
32	215198	WEST VALLEY CITY STORM DRAINS FEE	-226	SO	-6	-68	-19	0	0	-25	-90	-13	-4	-1	0	0
32	215211	DRAPER CITY STORM DRAIN	-40	SO	-1	-12	-3	0	0	-4	-16	-2	-1	0	0	0
32	215350	IBEW 57 HEALTH REIMBURSEMENT, CURRI	-1	SO	0	0	0	0	0	0	0	0	0	0	0	0
32	215351	IBEW 57 DEPENDENT CARE REIMBURSEME	0	SO	0	0	0	0	0	0	0	0	0	0	0	0
32	215352	IBEW57 HEALTH REIMBURSEMENT - PRIOR	0	SO	0	0	0	0	0	0	0	0	0	0	0	0
32	215356	HEALTH REIMBURSEMENT, CURRENT YEA	60	SO	2	18	5	0	0	7	24	4	1	0	0	0
32	215357	DEPENDENT CARE REIMBURSEMENT, CUR	-55	SO	-1	-17	-5	0	0	-6	-22	-3	-1	0	0	0
32	240330	PROVISION FOR WORKERS' COMPENSATIO	-1,288	SO	-34	-389	-107	0	0	-142	-513	-76	-23	-3	0	0
	Total 232		-7,683		-201	-2,315	-641	0	0	-849	-3,062	-457	-137	-19	0	0
533	288307	TRAIL MTN MINE RECLAMATION	-96	SE	-2	-26	-8	0	0	-13	-38	-7	-2	0	0	0
533	289511	DESERET MINE RECLAMATION	-812	SE	-14	-219	-68	0	0	-110	-323	-57	-17	-3	0	0
533	289513	TRAIL MTN MINE RECLAMATION	-1,051	SE	-18	-284	-89	0	0	-143	-418	-74	-22	-4	0	0
533	289517	TRAPPER MINE FINAL RECLAMATION	-2,720	SE	-47	-734	-229	0	0	-370	-1,082	-192	-57	-10	0	0
	Total 2533		-4,679		-81	-1,263	-394	0	0	-636	-1,861	-330	-97	-17	0	0
54105	288503	ARO/REG DIFF - DEER CREEK MINE RECLA	-99	SE	-2	-27	-8	0	0	-13	-39	-7	-2	0	0	0
	Grand Total		-62,136		-1,510	-18,303	-5,211	0	0	-7,259	-24,649	-3,881	-1,150	-174	0	0