



PLANT HELD FOR FUTURE USE

Allocation Method: MSP  
Allocated In Thousands

Period Beginning: March 2002  
Period Ending: March 2003  
13 Month Average

Primary Account	Secondary Account	Account Description	Total	Allocation	California	Oregon	Washington	Idaho PPL	Montana	WY-PPL	Utah	Id-UPL	WY-UPL	FERC	Other	Nutil
105	350	LAND AND LAND RIGHTS	15	SG	0	4	1	-	-	2	6	1	0	0	-	-
105	3501	LAND OWNED IN FEE	259	SG	5	74	23	-	-	33	102	16	5	1	-	-
105	3502	LAND RIGHTS	805	SG	15	232	71	-	-	102	317	51	15	3	-	-
		<b>TOTAL ACCOUNT 350</b>	<b>1,078</b>		<b>20</b>	<b>310</b>	<b>95</b>	<b>-</b>	<b>-</b>	<b>137</b>	<b>424</b>	<b>69</b>	<b>20</b>	<b>4</b>	<b>-</b>	<b>-</b>
105	355	POLES AND FIXTURES	90	SG	2	26	8	-	-	11	36	6	2	0	-	-
		<b>TOTAL ACCOUNT 355</b>	<b>90</b>		<b>2</b>	<b>26</b>	<b>8</b>	<b>-</b>	<b>-</b>	<b>11</b>	<b>36</b>	<b>6</b>	<b>2</b>	<b>0</b>	<b>-</b>	<b>-</b>
105	356	OVERHEAD CONDUCTORS & DEVICES	53	SG	1	15	5	-	-	7	21	3	1	0	-	-
		<b>TOTAL ACCOUNT 356</b>	<b>53</b>		<b>1</b>	<b>15</b>	<b>5</b>	<b>-</b>	<b>-</b>	<b>7</b>	<b>21</b>	<b>3</b>	<b>1</b>	<b>0</b>	<b>-</b>	<b>-</b>
105	3601	LAND OWNED IN FEE	231	OR	-	231	-	-	-	-	-	-	-	-	-	-
105	3601	LAND OWNED IN FEE	368	UT	-	-	-	-	-	-	368	-	-	-	-	-
105	3601	LAND OWNED IN FEE	79	WYP	-	-	-	-	-	79	-	-	-	-	-	-
105	3602	LAND RIGHTS	5	UT	-	-	-	-	-	-	5	-	-	-	-	-
		<b>TOTAL ACCOUNT 360</b>	<b>684</b>		<b>-</b>	<b>231</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>79</b>	<b>373</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
105	399	MINING PLANT	936	SE	17	255	80	-	-	131	367	64	19	3	-	-
		<b>TOTAL ACCOUNT 399</b>	<b>936</b>		<b>17</b>	<b>255</b>	<b>80</b>	<b>-</b>	<b>-</b>	<b>131</b>	<b>367</b>	<b>64</b>	<b>19</b>	<b>3</b>	<b>-</b>	<b>-</b>
		<b>GRAND TOTAL</b>	<b>2,842</b>		<b>40</b>	<b>838</b>	<b>187</b>	<b>-</b>	<b>-</b>	<b>365</b>	<b>1,221</b>	<b>142</b>	<b>41</b>	<b>8</b>	<b>-</b>	<b>-</b>