

MISCELLANEOUS RATE BASE

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
114	1145	WYODAK ADJ	14,561	SG	274	4,189	1,278	0	0	0	1,849	5,726	927	265	53	0	0
114	1146	YAMPA ADJ	141,186	SG	2,659	40,617	12,388	0	0	0	17,929	55,518	8,985	2,574	515	0	0
114	1148	SIGURD-GLEN CANYON ADJ	1,447	SG	27	416	127	0	0	0	184	569	92	26	5	0	0
		TOTAL ACCOUNT 114	157,194		2,961	45,222	13,793	0	0	0	19,962	61,813	10,004	2,865	574	0	0
115	1155	WYODAK ADJ	(7,428)	SG	(140)	(2,137)	(652)	0	0	0	(943)	(2,921)	(473)	(135)	(27)	0	0
115	1156	YAMPA ADJ	(49,062)	SG	(924)	(14,115)	(4,305)	0	0	0	(6,230)	(19,293)	(3,122)	(894)	(179)	0	0
115	1158	SIGURD-GLEN CANYON ADJ	(111)	SG	(2)	(32)	(10)	0	0	0	(14)	(44)	(7)	(2)	(0)	0	0
		TOTAL ACCOUNT 115	(56,602)		(1,066)	(16,283)	(4,966)	0	0	0	(7,186)	(22,257)	(3,602)	(1,032)	(207)	0	0
141	0		352	SG	7	101	31	0	0	0	45	138	22	6	1	0	0
		TOTAL ACCOUNT 141	352		7	101	31	0	0	0	45	138	22	6	1	0	0
1651	132000	PREPAID INSURANCE	813	SE	15	222	69	0	0	0	113	319	56	17	3	0	0
1651	132001	PREPAID INSURANCE - SPECIAL COVERAGE	(62)	SO	(2)	(19)	(5)	0	0	0	(7)	(25)	(4)	(1)	(0)	0	0
1651	132002	PREPAID INSURANCE - BURGLARY & ROBBERY	166	SO	4	14	14	0	0	0	19	66	10	3	0	0	0
1651	132003	PREPAID INSURANCE - PENSION TRUST LIABIL	46	SO	1	14	4	0	0	0	5	18	3	1	0	0	0
1651	132004	PREPAID INSURANCE - FOREIGN LIABILITY	7	SO	0	2	1	0	0	0	1	3	0	0	0	0	0
1651	132005	PREPAID INSURANCE - JIM BRIDGER OPERATIO	530	SO	14	160	44	0	0	0	59	210	32	10	1	0	0
1651	132006	PREPAID INSURANCE - LEASEBACK LIABILITY	152	SO	4	46	13	0	0	0	17	60	9	3	0	0	0
1651	132007	PREPAID INSURANCE - WYODAK OPERATIONS	177	SO	5	53	15	0	0	0	20	70	11	3	0	0	0
1651	132008	PREPAID INSURANCE - PUBLIC LIABILITY & P	1,420	SO	38	428	118	0	0	0	158	563	85	26	3	0	0
1651	132009	PREPAID INSURANCE - JOINT VENTURE HUNTER	157	SO	4	47	13	0	0	0	18	62	9	3	0	0	0
1651	132010	PREPAID INSURANCE - JOINT VENTURE HUNTER	103	SO	3	31	9	0	0	0	12	41	6	2	0	0	0
1651	132012	PREPAID INSURANCE - ALLPURPOSE INSURANCE	2,802	SO	75	845	234	0	0	0	313	1,110	168	51	7	0	0
1651	132013	PREPAID INSURANCE - D&O LIABILITY	928	SO	25	280	77	0	0	0	104	368	56	17	2	0	0
1651	132014	PREPAID INSURANCE - MISC PREPAID INSURAN	1	SO	0	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT 1651	7,241		187	2,160	606	0	0	0	831	2,866	441	134	18	0	0
1652	132101	PREPAID PROPERTY TAX	3,147	GPS	84	949	263	0	0	0	351	1,247	189	57	7	0	0
1652	132102	CA - PREPAID PROPERTY TAX	253	GPS	7	76	21	0	0	0	28	100	15	5	1	0	0
1652	132103	UT - PREPAID PROPERTY TAX	128	GPS	3	39	11	0	0	0	14	51	8	2	0	0	0
1652	132901	PREP FEES - OREGON PUB UTIL COMMISSION	1,393	OR	0	1,393	0	0	0	0	0	0	0	0	0	0	0
1652	132902	PREP FEES - WASH UTIL & TRANSP COMMISSION	201	WA	0	0	201	0	0	0	0	0	0	0	0	0	0
1652	132903	PREP FEES-UTAH PUBLIC SERVICE COMMISSION	1,504	UT	0	0	0	0	0	0	0	1,504	0	0	0	0	0
1652	132904	PREP FEES-IDAHO PUB UTIL COMMISSION	115	IDU	0	0	0	0	0	0	0	0	115	0	0	0	0
1652	132905	PREP FEES-WYO PUBLIC SERVICE COMMISSION	244	WYU	0	0	0	0	0	0	0	0	0	244	0	0	0
1652	132910	PREPAYMENT OF HARDWARE & SOFTWARE	1,571	OR	1	1,571	0	0	0	0	0	0	0	0	0	0	0
1652	132915	PREPAYMENTS - BUILDING/FACILITIES SERVIC	48	SO	1	15	4	0	0	0	5	19	3	1	0	0	0
		TOTAL ACCOUNT 1652	8,605		96	4,042	500	0	0	0	399	2,921	329	310	8	0	0
16521	132602	OTH PREPAY - MEDFORD ENTERPRISE - RENT	238	SO	6	72	20	0	0	0	27	94	14	4	1	0	0
16521	132603	OTH PREPAY - ASHTON PLANT LAND	16	SO	0	5	1	0	0	0	2	6	1	0	0	0	0
16521	132604	OTH PREPAY - FERC HYDRO ADMIN FEE	231	SG	4	67	20	0	0	0	29	91	15	4	1	0	0
16521	132605	GADSBY GAS TURBINES	(4)	SG	(0)	(1)	(0)	0	0	0	(0)	(1)	(0)	(0)	(0)	0	0
16521	132606	OTHER PREPAY - LEASE COMMISSIONS	220	SG	6	66	18	0	0	0	25	87	13	4	1	0	0
16521	132701	INTERCO PREPAID RENT	115	GPS	3	35	10	0	0	0	13	46	7	2	0	0	0
16521	132900	PREPAYMENTS - OTHER	237	GPS	6	71	20	0	0	0	26	94	14	4	1	0	0
16521	132924	OTH PREPAY-OREGON DOE FEE	260	OR	0	260	0	0	0	0	0	0	0	0	0	0	0
16521	132926	PREPAID ROYALTIES	1,163	SE	21	317	99	0	0	0	162	456	80	24	4	0	0
16521	182600	PREPAYMENT-OTHER	428	SE	8	117	36	0	0	0	60	168	29	9	1	0	0
		TOTAL ACCOUNT 16521	2,905		56	1,008	224	0	0	0	343	1,041	173	52	8	0	0

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1655	132400	PREPAID - TAXES	54	SE	1	15	5	5	0	0	8	21	4	1	0	0	0
TOTAL ACCOUNT 1655			54		1	15	5	5	0	0	8	21	4	1	0	0	0
18222	185801	UNRECOVD PLANT - TROJAN-DR	15,289	TROJP	287	4,364	1,335	0	0	0	1,971	6,009	985	284	55	0	0
18222	185802	UNRECOVD PLANT - TROJAN-CR-DEPN	(8,439)	TROJP	(158)	(2,409)	(737)	0	0	0	(1,088)	(3,317)	(544)	(157)	(30)	0	0
18222	185803	UNRECOVD PLANT - TROJAN-DECOM-DR	17,981	TROJD	337	5,124	1,569	0	0	0	2,323	7,066	1,161	335	65	0	0
18222	185804	UNRECOVD PLANT - TROJAN-DECOM-CR	(8,009)	TROJD	(150)	(2,283)	(699)	0	0	0	(1,035)	(3,148)	(517)	(149)	(29)	0	0
TOTAL ACCOUNT 18222			16,822		316	4,797	1,469	0	0	0	2,171	6,611	1,085	313	61	0	0
22811	280301	Acc. Prov. Prop Ins. - Thermal	(6,668)	SO	(179)	(2,010)	(556)	0	0	0	(744)	(2,642)	(400)	(121)	(16)	0	0
22812	280302	Acc. Prov. Prop Ins. - T&D Lines	(1,774)	SO	(48)	(535)	(148)	0	0	0	(198)	(703)	(106)	(32)	(4)	0	0
22821	280311	Acc. Prov. I & D - Excl. Auto	(8,995)	SO	(241)	(2,712)	(751)	0	0	0	(1,003)	(3,564)	(539)	(164)	(21)	0	0
22822	280312	Acc. Prov. I & D - Auto	(391)	SO	(10)	(118)	(33)	0	0	0	(44)	(155)	(23)	(7)	(1)	0	0
22823	280313	Acc. Prov. I&D - Const.	(25)	SO	(1)	(8)	(2)	0	0	0	(3)	(10)	(2)	(0)	(0)	0	0
2283	187240	CONTRA REG ASSET - TRANSITION PLAN SEVER	(26,109)	SO	(699)	(7,872)	(2,179)	0	0	0	(2,913)	(10,345)	(1,565)	(475)	(61)	0	0
2283	280325	SERP REGULATED LIABILITY	(24,649)	SO	(660)	(7,431)	(2,057)	0	0	0	(2,750)	(9,766)	(1,478)	(449)	(58)	0	0
2283	280330	FAS 112 BOOK RESERVE	(16,524)	SO	(443)	(4,982)	(1,379)	0	0	0	(1,844)	(6,547)	(991)	(301)	(39)	0	0
2283	280331	FAS112 BRIDGER	(4)	SO	(0)	(1)	(0)	0	0	0	(0)	(2)	(0)	(0)	(0)	0	0
2283	280332	FAS112 ENERGY WEST	(2)	SO	(0)	(0)	(0)	0	0	0	(0)	(1)	(0)	(0)	(0)	0	0
2283	280333	FAS112 GLENROCK	(1)	SO	(0)	(0)	(0)	0	0	0	(0)	(1)	(0)	(0)	(0)	0	0
22842	284910	Decommissioning Liability	(8,431)	TROJD	(158)	(2,403)	(736)	0	0	0	(1,089)	(3,313)	(544)	(157)	(30)	0	0
TOTAL ACCOUNT 228			(93,573)		(2,438)	(28,072)	(7,841)	0	0	0	(10,589)	(37,048)	(5,648)	(1,706)	(230)	0	0
25399	288601	Environmental Liabilities-Centria Pint	(1,927)	SE	(35)	(525)	(164)	0	0	0	(269)	(755)	(132)	(39)	(6)	0	0
25399	288602	Environmental Liabilities-Centria Mine	(3,259)	SE	(60)	(888)	(277)	0	0	0	(455)	(1,277)	(224)	(67)	(11)	0	0
25399	289009	OR DSM LOANS NPV UNEARNED INCOME	(290)	OTHER	0	0	0	0	0	0	0	0	0	0	0	(290)	0
25399	289520	Mill Fork Coal Lease	(5,428)	SE	(100)	(1,480)	(462)	0	0	0	(757)	(2,127)	(373)	(111)	(18)	0	0
25399	289904	LAKEVIEW BUYOUT	(161)	SG	(3)	(46)	(14)	0	0	0	(20)	(63)	(10)	(3)	(1)	0	0
25399	289907	FIRTH COGENERATION BUYOUT	(1,135)	SG	(21)	(326)	(100)	0	0	0	(144)	(446)	(72)	(21)	(4)	0	0
25399	289908	MONSANTO CONTRACT	0	SE	0	0	0	0	0	0	0	0	0	0	0	0	0
25399	289909	REDDING CONTRACT	(7,288)	SG	(137)	(2,097)	(639)	0	0	0	(925)	(2,866)	(464)	(133)	(27)	0	0
25399	289910	UNIVERSITY OF WYOMING	(68)	WYP	0	0	0	0	0	0	(68)	0	0	0	0	0	0
25399	289913	MCI - F.O.G. WIRE LEASE	(1,655)	SG	(31)	(476)	(145)	0	0	0	(210)	(651)	(105)	(30)	(6)	0	0
25399	289914	AMERICAN ELECTRIC POWER CRP	(6,703)	SG	(126)	(1,928)	(588)	0	0	0	(851)	(2,636)	(427)	(122)	(24)	0	0
25399	289915	FOOTCREEK CONTRACT	(1,703)	SG	(32)	(490)	(149)	0	0	0	(216)	(670)	(108)	(31)	(6)	0	0
25399	289999	Geneva / MagCorp Amort	(1,438)	OR	0	(1,438)	0	0	0	0	0	0	0	0	0	0	0
25399	289999	Geneva / MagCorp Amort	(4,735)	SE	(87)	(1,291)	(403)	0	0	0	(660)	(1,856)	(325)	(97)	(16)	0	0
TOTAL ACCOUNT 25399			(35,789)		(633)	(10,987)	(2,943)	0	0	0	(4,576)	(13,346)	(2,241)	(653)	(120)	(290)	0
GRAND TOTAL			7,209		(515)	2,002	877	0	0	0	1,406	2,759	567	289	114	(290)	0