

**B17. DEPRECIATION  
RESERVE**

DEPRECIATION RESERVE

Allocation Method: MSP  
Allocated In Thousands

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

Primary Account	Secondary Account	Description	Total	Allocation	California	Oregon	Washington	Idaho PPL	Montana	WY-PPL	Utah	Id-UPL	WY-UPL	FERC	Other	Nutil
108	3102	LAND RIGHTS	(12,579)	SG	(237)	(3,619)	(1,104)	-	-	(1,597)	(4,946)	(801)	(229)	(46)	-	-
	<b>Total 3102</b>	<b>LAND RIGHTS</b>	<b>(12,579)</b>		<b>(237)</b>	<b>(3,619)</b>	<b>(1,104)</b>			<b>(1,597)</b>	<b>(4,946)</b>	<b>(801)</b>	<b>(229)</b>	<b>(46)</b>		
108	3103	WATER RIGHTS	(14,672)	SG	(276)	(4,221)	(1,287)	-	-	(1,863)	(5,769)	(934)	(267)	(54)	-	-
	<b>Total 3103</b>	<b>WATER RIGHTS</b>	<b>(14,672)</b>		<b>(276)</b>	<b>(4,221)</b>	<b>(1,287)</b>			<b>(1,863)</b>	<b>(5,769)</b>	<b>(934)</b>	<b>(267)</b>	<b>(54)</b>		
108	311	STRUCTURES AND IMPROVEMENTS	(374,702)	SG	(7,058)	(107,796)	(32,878)	-	-	(47,583)	(147,343)	(23,847)	(6,830)	(1,367)	-	-
	<b>Total 311</b>	<b>STRUCTURES AND IMPROVEMENTS</b>	<b>(374,702)</b>		<b>(7,058)</b>	<b>(107,796)</b>	<b>(32,878)</b>			<b>(47,583)</b>	<b>(147,343)</b>	<b>(23,847)</b>	<b>(6,830)</b>	<b>(1,367)</b>		
108	312	BOILER PLANT EQUIPMENT	(734,807)	SG	(13,840)	(211,393)	(64,474)	-	-	(93,312)	(288,947)	(46,765)	(13,394)	(2,681)	-	-
	<b>Total 312</b>	<b>BOILER PLANT EQUIPMENT</b>	<b>(734,807)</b>		<b>(13,840)</b>	<b>(211,393)</b>	<b>(64,474)</b>			<b>(93,312)</b>	<b>(288,947)</b>	<b>(46,765)</b>	<b>(13,394)</b>	<b>(2,681)</b>		
108	314	TURBOGENERATOR UNITS	(285,911)	SG	(5,385)	(82,252)	(25,087)	-	-	(36,307)	(112,428)	(18,196)	(5,212)	(1,043)	-	-
	<b>Total 314</b>	<b>TURBOGENERATOR UNITS</b>	<b>(285,911)</b>		<b>(5,385)</b>	<b>(82,252)</b>	<b>(25,087)</b>			<b>(36,307)</b>	<b>(112,428)</b>	<b>(18,196)</b>	<b>(5,212)</b>	<b>(1,043)</b>		
108	315	ACCESSORY ELECTRIC EQUIPMENT	(164,462)	SG	(3,098)	(47,313)	(14,430)	-	-	(20,885)	(64,671)	(10,467)	(2,998)	(600)	-	-
	<b>Total 315</b>	<b>ACCESSORY ELECTRIC EQUIPMENT</b>	<b>(164,462)</b>		<b>(3,098)</b>	<b>(47,313)</b>	<b>(14,430)</b>			<b>(20,885)</b>	<b>(64,671)</b>	<b>(10,467)</b>	<b>(2,998)</b>	<b>(600)</b>		
108	316	MISCELLANEOUS POWER PLANT EQUIPMENT	(15,771)	SG	(297)	(4,537)	(1,384)	-	-	(2,003)	(6,202)	(1,004)	(287)	(58)	-	-
	<b>Total 316</b>	<b>MISCELLANEOUS POWER PLANT EQUIPMENT</b>	<b>(15,771)</b>		<b>(297)</b>	<b>(4,537)</b>	<b>(1,384)</b>			<b>(2,003)</b>	<b>(6,202)</b>	<b>(1,004)</b>	<b>(287)</b>	<b>(58)</b>		
108	312	HUNTINGTON MSP	(210,416)	DGU	-	-	-	-	-	-	(172,829)	(27,972)	(8,012)	(1,604)	-	-
	<b>Total 312</b>	<b>HUNTINGTON MSP</b>	<b>(210,416)</b>								<b>(172,829)</b>	<b>(27,972)</b>	<b>(8,012)</b>	<b>(1,604)</b>		
108	312	CHOLLA MSP	(185,394)	SSGCH	(3,428)	(55,197)	(16,805)	-	-	(23,925)	(71,083)	(10,914)	(3,423)	(619)	-	-
	<b>Total 312</b>	<b>CHOLLA MSP</b>	<b>(185,394)</b>		<b>(3,428)</b>	<b>(55,197)</b>	<b>(16,805)</b>			<b>(23,925)</b>	<b>(71,083)</b>	<b>(10,914)</b>	<b>(3,423)</b>	<b>(619)</b>		
	<b>Total STMR</b>	<b>Steam Production Plant Reserve</b>	<b>(1,998,713)</b>		<b>(33,618)</b>	<b>(516,328)</b>	<b>(157,449)</b>			<b>(227,476)</b>	<b>(874,220)</b>	<b>(140,898)</b>	<b>(40,652)</b>	<b>(8,071)</b>		

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108	3302	LAND RIGHTS	(3,445)	DGP	(124)	(1,901)	(580)	-	-	(839)	-	-	-	-	-	-
108	3302	LAND RIGHTS	(6)	SG	(0)	(2)	(1)	-	-	(1)	(2)	(0)	(0)	(0)	(0)	-
	<b>Total 3302</b>		<b>(3,451)</b>		<b>(125)</b>	<b>(1,903)</b>	<b>(580)</b>			<b>(840)</b>	<b>(2)</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>	
108	3303	WATER RIGHTS	(13)	SG	(0)	(4)	(1)	-	-	(2)	(5)	(1)	(0)	(0)	(0)	-
	<b>Total 3303</b>		<b>(13)</b>		<b>(0)</b>	<b>(4)</b>	<b>(1)</b>			<b>(2)</b>	<b>(5)</b>	<b>(1)</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>	
108	3304	FLOOD RIGHTS	(131)	DGP	(5)	(72)	(22)	-	-	(32)	-	-	-	-	-	-
108	3304	FLOOD RIGHTS	(10)	SG	(0)	(3)	(1)	-	-	(1)	(4)	(1)	(0)	(0)	(0)	-
	<b>Total 3304</b>		<b>(141)</b>		<b>(5)</b>	<b>(75)</b>	<b>(23)</b>			<b>(33)</b>	<b>(4)</b>	<b>(1)</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>	
108	33051	LAND RIGHTS - FISH/WILDLIFE	(185)	DGP	(7)	(102)	(31)	-	-	(45)	-	-	-	-	-	-
	<b>Total 33051</b>		<b>(185)</b>		<b>(7)</b>	<b>(102)</b>	<b>(31)</b>			<b>(45)</b>						
108	331	STRUCTURES AND IMPROVE	(22,840)	DGP	(825)	(12,606)	(3,845)	-	-	(5,564)	-	-	-	-	-	-
108	331	STRUCTURES AND IMPROVE	(4,189)	SG	(79)	(1,205)	(368)	-	-	(532)	(1,647)	(267)	(76)	(15)	(15)	-
	<b>Total 331</b>		<b>(27,030)</b>		<b>(904)</b>	<b>(13,811)</b>	<b>(4,212)</b>			<b>(6,096)</b>	<b>(1,647)</b>	<b>(267)</b>	<b>(76)</b>	<b>(15)</b>	<b>(15)</b>	
108	332	"RESERVOIRS, DAMS & WATERWAYS"	(108,843)	DGP	(3,833)	(60,072)	(18,322)	-	-	(26,517)	-	-	-	-	-	-
108	332	"RESERVOIRS, DAMS & WATERWAYS"	(20,811)	SG	(392)	(5,987)	(1,826)	-	-	(2,643)	(8,184)	(1,324)	(379)	(76)	(76)	-
	<b>Total 332</b>		<b>(129,654)</b>		<b>(4,325)</b>	<b>(66,059)</b>	<b>(20,148)</b>			<b>(29,159)</b>	<b>(8,184)</b>	<b>(1,324)</b>	<b>(379)</b>	<b>(76)</b>	<b>(76)</b>	
108	333	"WATER WHEELS, TURB & GENERATORS"	(25,630)	DGP	(926)	(14,145)	(4,314)	-	-	(6,244)	-	-	-	-	-	-
108	333	"WATER WHEELS, TURB & GENERATORS"	(6,416)	SG	(121)	(1,846)	(563)	-	-	(815)	(2,523)	(408)	(117)	(23)	(23)	-
	<b>Total 333</b>		<b>(32,046)</b>		<b>(1,047)</b>	<b>(15,991)</b>	<b>(4,877)</b>			<b>(7,059)</b>	<b>(2,523)</b>	<b>(408)</b>	<b>(117)</b>	<b>(23)</b>	<b>(23)</b>	
108	334	ACCESSORY ELECTRIC EQUIPMENT	(7,277)	DGP	(263)	(4,016)	(1,225)	-	-	(1,773)	-	-	-	-	-	-
108	334	ACCESSORY ELECTRIC EQUIPMENT	(2,761)	SG	(52)	(794)	(242)	-	-	(351)	(1,086)	(176)	(50)	(10)	(10)	-
	<b>Total 334</b>		<b>(10,039)</b>		<b>(315)</b>	<b>(4,811)</b>	<b>(1,467)</b>			<b>(2,124)</b>	<b>(1,086)</b>	<b>(176)</b>	<b>(50)</b>	<b>(10)</b>	<b>(10)</b>	
108	335	MISC POWER PLANT EQUIP	(1,066)	DGP	(39)	(588)	(179)	-	-	(260)	-	-	-	-	-	-
108	335	MISC POWER PLANT EQUIP	(140)	SG	(3)	(40)	(12)	-	-	(18)	(55)	(9)	(3)	(1)	(1)	-
	<b>Total 335</b>		<b>(1,206)</b>		<b>(41)</b>	<b>(629)</b>	<b>(192)</b>			<b>(277)</b>	<b>(55)</b>	<b>(9)</b>	<b>(3)</b>	<b>(1)</b>	<b>(1)</b>	
108	336	"ROADS, RAILROADS & BRIDGES"	(3,545)	DGP	(128)	(1,957)	(597)	-	-	(864)	-	-	-	-	-	-
108	336	"ROADS, RAILROADS & BRIDGES"	(418)	SG	(8)	(120)	(37)	-	-	(53)	(164)	(27)	(8)	(2)	(2)	-
	<b>Total 336</b>		<b>(3,963)</b>		<b>(136)</b>	<b>(2,077)</b>	<b>(633)</b>			<b>(917)</b>	<b>(164)</b>	<b>(27)</b>	<b>(8)</b>	<b>(2)</b>	<b>(2)</b>	
	<b>Total HYDR</b>	<b>Hydro Production Plant Reserve</b>	<b>(207,728)</b>		<b>(6,905)</b>	<b>(105,462)</b>	<b>(32,166)</b>			<b>(46,552)</b>	<b>(13,671)</b>	<b>(2,213)</b>	<b>(634)</b>	<b>(127)</b>	<b>(127)</b>	

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108	341	STRUCTURES & IMPROVEMENTS	(2,126)	SG	(40)	(612)	(187)	-	-	(270)	(836)	(135)	(39)	(8)	-	-
	<b>Total 341</b>	<b>STRUCTURES &amp; IMPROVEMENTS</b>	<b>(2,126)</b>		<b>(40)</b>	<b>(612)</b>	<b>(187)</b>			<b>(270)</b>	<b>(836)</b>	<b>(135)</b>	<b>(39)</b>	<b>(8)</b>		
108	342	"FUEL HOLDERS, PRODUCERS, ACCES"	(475)	SG	(9)	(137)	(42)	-	-	(60)	(187)	(30)	(9)	(2)	-	-
	<b>Total 342</b>	<b>"FUEL HOLDERS, PRODUCERS, ACCES"</b>	<b>(475)</b>		<b>(9)</b>	<b>(137)</b>	<b>(42)</b>			<b>(60)</b>	<b>(187)</b>	<b>(30)</b>	<b>(9)</b>	<b>(2)</b>		
108	343	PRIME MOVERS	(18,866)	SG	(355)	(5,427)	(1,655)	-	-	(2,396)	(7,419)	(1,201)	(344)	(69)	-	-
108	343	PRIME MOVERS	(577)	SSCCT	(11)	(170)	(52)	-	-	(71)	(226)	(35)	(10)	(2)	-	-
	<b>Total 343</b>	<b>PRIME MOVERS</b>	<b>(19,442)</b>		<b>(366)</b>	<b>(5,598)</b>	<b>(1,707)</b>			<b>(2,467)</b>	<b>(7,644)</b>	<b>(1,236)</b>	<b>(354)</b>	<b>(71)</b>		
108	344	GENERATORS	(11,012)	SG	(207)	(3,168)	(966)	-	-	(1,388)	(4,330)	(701)	(201)	(40)	-	-
	<b>Total 344</b>	<b>GENERATORS</b>	<b>(11,012)</b>		<b>(207)</b>	<b>(3,168)</b>	<b>(966)</b>			<b>(1,388)</b>	<b>(4,330)</b>	<b>(701)</b>	<b>(201)</b>	<b>(40)</b>		
108	345	ACCESSORY ELECTRIC EQUIPMENT	(1,919)	SG	(36)	(552)	(168)	-	-	(244)	(755)	(122)	(35)	(7)	-	-
	<b>Total 345</b>	<b>ACCESSORY ELECTRIC EQUIPMENT</b>	<b>(1,919)</b>		<b>(36)</b>	<b>(552)</b>	<b>(168)</b>			<b>(244)</b>	<b>(755)</b>	<b>(122)</b>	<b>(35)</b>	<b>(7)</b>		
108	346	MISCELLANEOUS PWR PLANT EQUIP	(135)	SG	(3)	(39)	(12)	-	-	(17)	(53)	(9)	(2)	(0)	-	-
	<b>Total 346</b>	<b>MISCELLANEOUS PWR PLANT EQUIP</b>	<b>(135)</b>		<b>(3)</b>	<b>(39)</b>	<b>(12)</b>			<b>(17)</b>	<b>(53)</b>	<b>(9)</b>	<b>(2)</b>	<b>(0)</b>		
	<b>Total OTHR</b>	<b>Other Production Plant Reserve</b>	<b>(35,110)</b>		<b>(661)</b>	<b>(10,105)</b>	<b>(3,082)</b>			<b>(4,456)</b>	<b>(13,805)</b>	<b>(2,233)</b>	<b>(640)</b>	<b>(128)</b>		

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108	3502	LAND RIGHTS	(16,602)	SG	(313)	(4,776)	(1,457)	-	-	(2,108)	(6,528)	(1,057)	(303)	(61)	-	-
	<b>Total 3502</b>	<b>LAND RIGHTS</b>	<b>(16,602)</b>		<b>(313)</b>	<b>(4,776)</b>	<b>(1,457)</b>			<b>(2,108)</b>	<b>(6,528)</b>	<b>(1,057)</b>	<b>(303)</b>	<b>(61)</b>		
108	352	STRUCTURES & IMPROVEMENTS	(15,847)	SG	(298)	(4,559)	(1,391)	-	-	(2,012)	(6,232)	(1,009)	(289)	(58)	-	-
	<b>Total 352</b>	<b>STRUCTURES &amp; IMPROVEMENTS</b>	<b>(15,847)</b>		<b>(298)</b>	<b>(4,559)</b>	<b>(1,391)</b>			<b>(2,012)</b>	<b>(6,232)</b>	<b>(1,009)</b>	<b>(289)</b>	<b>(58)</b>		
108	353	STATION EQUIPMENT	(183,849)	SG	(3,463)	(52,891)	(16,132)	-	-	(23,347)	(72,295)	(11,701)	(3,351)	(671)	-	-
	<b>Total 353</b>	<b>STATION EQUIPMENT</b>	<b>(183,849)</b>		<b>(3,463)</b>	<b>(52,891)</b>	<b>(16,132)</b>			<b>(23,347)</b>	<b>(72,295)</b>	<b>(11,701)</b>	<b>(3,351)</b>	<b>(671)</b>		
108	3534	"STATION EQUIPMENT, STEP-UP TRANSFORMERS	(14,370)	SG	(271)	(4,134)	(1,261)	-	-	(1,825)	(5,651)	(915)	(262)	(52)	-	-
	<b>Total 3534</b>	<b>"STATION EQUIPMENT, STEP-UP TRANSFORMERS</b>	<b>(14,370)</b>		<b>(271)</b>	<b>(4,134)</b>	<b>(1,261)</b>			<b>(1,825)</b>	<b>(5,651)</b>	<b>(915)</b>	<b>(262)</b>	<b>(52)</b>		
108	354	TOWERS AND FIXTURES	(168,978)	SG	(3,183)	(48,612)	(14,827)	-	-	(21,458)	(66,447)	(10,754)	(3,080)	(617)	-	-
	<b>Total 354</b>	<b>TOWERS AND FIXTURES</b>	<b>(168,978)</b>		<b>(3,183)</b>	<b>(48,612)</b>	<b>(14,827)</b>			<b>(21,458)</b>	<b>(66,447)</b>	<b>(10,754)</b>	<b>(3,080)</b>	<b>(617)</b>		
108	355	POLES AND FIXTURES	(164,961)	SG	(3,107)	(47,457)	(14,474)	-	-	(20,948)	(64,868)	(10,499)	(3,007)	(602)	-	-
	<b>Total 355</b>	<b>POLES AND FIXTURES</b>	<b>(164,961)</b>		<b>(3,107)</b>	<b>(47,457)</b>	<b>(14,474)</b>			<b>(20,948)</b>	<b>(64,868)</b>	<b>(10,499)</b>	<b>(3,007)</b>	<b>(602)</b>		
108	356	OVERHEAD CONDUCTORS & DEVICES	(267,505)	SG	(5,038)	(76,957)	(23,472)	-	-	(33,970)	(105,191)	(17,025)	(4,876)	(976)	-	-
	<b>Total 356</b>	<b>OVERHEAD CONDUCTORS &amp; DEVICES</b>	<b>(267,505)</b>		<b>(5,038)</b>	<b>(76,957)</b>	<b>(23,472)</b>			<b>(33,970)</b>	<b>(105,191)</b>	<b>(17,025)</b>	<b>(4,876)</b>	<b>(976)</b>		
108	357	UNDERGROUND CONDUIT	(646)	SG	(12)	(186)	(57)	-	-	(82)	(254)	(41)	(12)	(2)	-	-
	<b>Total 357</b>	<b>UNDERGROUND CONDUIT</b>	<b>(646)</b>		<b>(12)</b>	<b>(186)</b>	<b>(57)</b>			<b>(82)</b>	<b>(254)</b>	<b>(41)</b>	<b>(12)</b>	<b>(2)</b>		
108	358	UNDERGROUND CONDUCTORS & DEVICES	(1,153)	SG	(22)	(332)	(101)	-	-	(146)	(454)	(73)	(21)	(4)	-	-
	<b>Total 358</b>	<b>UNDERGROUND CONDUCTORS &amp; DEVICES</b>	<b>(1,153)</b>		<b>(22)</b>	<b>(332)</b>	<b>(101)</b>			<b>(146)</b>	<b>(454)</b>	<b>(73)</b>	<b>(21)</b>	<b>(4)</b>		
108	359	ROADS AND TRAILS	(2,462)	SG	(46)	(708)	(216)	-	-	(313)	(968)	(157)	(45)	(9)	-	-
	<b>Total 359</b>	<b>ROADS AND TRAILS</b>	<b>(2,462)</b>		<b>(46)</b>	<b>(708)</b>	<b>(216)</b>			<b>(313)</b>	<b>(968)</b>	<b>(157)</b>	<b>(45)</b>	<b>(9)</b>		
	<b>Total TRNR</b>	<b>Transmission Plant Reserve</b>	<b>(836,374)</b>		<b>(15,753)</b>	<b>(240,612)</b>	<b>(73,386)</b>			<b>(106,210)</b>	<b>(328,886)</b>	<b>(53,229)</b>	<b>(15,246)</b>	<b>(3,052)</b>		

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108	3602	LAND RIGHTS	(359)	CA	(359)	-	-	-	-	-	-	-	-	-	-	-
108	3602	LAND RIGHTS	(134)	IDU	-	-	-	-	-	-	-	-	(134)	-	-	-
108	3602	LAND RIGHTS	(1,307)	OR	(1,307)	-	-	-	-	-	-	-	-	-	-	-
108	3602	LAND RIGHTS	(847)	UT	-	-	-	-	-	-	(847)	-	-	-	-	-
108	3602	LAND RIGHTS	(157)	WA	-	-	(157)	-	-	-	-	-	-	-	-	-
108	3602	LAND RIGHTS	(973)	WYP	-	-	-	-	-	(973)	-	-	-	-	-	-
108	3602	LAND RIGHTS	(197)	WYU	-	-	-	-	-	-	-	-	(197)	-	-	-
	<b>Total 3602</b>	<b>LAND RIGHTS</b>	<b>(3,973)</b>		<b>(359)</b>		<b>(157)</b>			<b>(973)</b>	<b>(847)</b>		<b>(134)</b>			<b>(197)</b>
108	361	STRUCTURES & IMPROVEMENTS	(345)	CA	(345)	-	-	-	-	-	-	-	-	-	-	-
108	361	STRUCTURES & IMPROVEMENTS	(318)	IDU	-	-	-	-	-	-	-	-	(318)	-	-	-
108	361	STRUCTURES & IMPROVEMENTS	(2,059)	OR	(2,059)	-	-	-	-	-	-	-	-	-	-	-
108	361	STRUCTURES & IMPROVEMENTS	(3,205)	UT	-	-	-	-	-	-	(3,205)	-	-	-	-	-
108	361	STRUCTURES & IMPROVEMENTS	(410)	WA	-	-	(410)	-	-	-	-	-	-	-	-	-
108	361	STRUCTURES & IMPROVEMENTS	(1,766)	WYP	-	-	-	-	-	(1,766)	-	-	-	-	-	-
108	361	STRUCTURES & IMPROVEMENTS	(70)	WYU	-	-	-	-	-	-	-	-	(70)	-	-	-
	<b>Total 361</b>	<b>STRUCTURES &amp; IMPROVEMENTS</b>	<b>(8,172)</b>		<b>(345)</b>		<b>(410)</b>			<b>(1,766)</b>	<b>(3,205)</b>		<b>(318)</b>			<b>(70)</b>
108	362	STATION EQUIPMENT	(3,908)	CA	(3,908)	-	-	-	-	-	-	-	-	-	-	-
108	362	STATION EQUIPMENT	(3,647)	IDU	-	-	-	-	-	-	-	-	(3,647)	-	-	-
108	362	STATION EQUIPMENT	(41,237)	OR	(41,237)	-	-	-	-	-	-	-	-	-	-	-
108	362	STATION EQUIPMENT	(32,006)	UT	-	-	-	-	-	-	(32,006)	-	-	-	-	-
108	362	STATION EQUIPMENT	(9,000)	WA	-	-	(9,000)	-	-	-	-	-	-	-	-	-
108	362	STATION EQUIPMENT	(15,880)	WYP	-	-	-	-	-	(15,880)	-	-	-	-	-	-
108	362	STATION EQUIPMENT	(970)	WYU	-	-	-	-	-	-	-	-	(970)	-	-	-
	<b>Total 362</b>	<b>STATION EQUIPMENT</b>	<b>(106,647)</b>		<b>(3,908)</b>		<b>(9,000)</b>			<b>(15,880)</b>	<b>(32,006)</b>		<b>(3,647)</b>			<b>(970)</b>
108	364	"POLES, TOWERS AND FIXTURES"	(18,032)	CA	(18,032)	-	-	-	-	-	-	-	-	-	-	-
108	364	"POLES, TOWERS AND FIXTURES"	(18,999)	IDU	-	-	-	-	-	-	-	-	(18,999)	-	-	-
108	364	"POLES, TOWERS AND FIXTURES"	(136,617)	OR	(136,617)	-	-	-	-	-	-	-	-	-	-	-
108	364	"POLES, TOWERS AND FIXTURES"	(78,681)	UT	-	-	-	-	-	-	(78,681)	-	-	-	-	-
108	364	"POLES, TOWERS AND FIXTURES"	(34,963)	WA	-	-	(34,963)	-	-	-	-	-	-	-	-	-
108	364	"POLES, TOWERS AND FIXTURES"	(33,900)	WYP	-	-	-	-	-	(33,900)	-	-	-	-	-	-
108	364	"POLES, TOWERS AND FIXTURES"	(4,223)	WYU	-	-	-	-	-	-	-	-	(4,223)	-	-	-
	<b>Total 364</b>	<b>"POLES, TOWERS AND FIXTURES"</b>	<b>(325,415)</b>		<b>(18,032)</b>		<b>(34,963)</b>			<b>(33,900)</b>	<b>(78,681)</b>		<b>(18,999)</b>			<b>(4,223)</b>
108	365	OVERHEAD CONDUCTORS & DEVICES	(10,290)	CA	(10,290)	-	-	-	-	-	-	-	-	-	-	-
108	365	OVERHEAD CONDUCTORS & DEVICES	(8,674)	IDU	-	-	-	-	-	-	-	-	(8,674)	-	-	-
108	365	OVERHEAD CONDUCTORS & DEVICES	(97,148)	OR	(97,148)	-	-	-	-	-	-	-	-	-	-	-
108	365	OVERHEAD CONDUCTORS & DEVICES	(38,494)	UT	-	-	-	-	-	-	(38,494)	-	-	-	-	-
108	365	OVERHEAD CONDUCTORS & DEVICES	(16,806)	WA	-	-	(16,806)	-	-	-	-	-	-	-	-	-
108	365	OVERHEAD CONDUCTORS & DEVICES	(28,497)	WYP	-	-	-	-	-	(28,497)	-	-	-	-	-	-
108	365	OVERHEAD CONDUCTORS & DEVICES	(1,823)	WYU	-	-	-	-	-	-	-	-	(1,823)	-	-	-
	<b>Total 365</b>	<b>OVERHEAD CONDUCTORS &amp; DEVICES</b>	<b>(201,732)</b>		<b>(10,290)</b>		<b>(16,806)</b>			<b>(28,497)</b>	<b>(38,494)</b>		<b>(8,674)</b>			<b>(1,823)</b>
108	366	UNDERGROUND CONDUIT	(3,476)	CA	(3,476)	-	-	-	-	-	-	-	-	-	-	-
108	366	UNDERGROUND CONDUIT	(3,382)	IDU	-	-	-	-	-	-	-	-	(3,382)	-	-	-
108	366	UNDERGROUND CONDUIT	(12,017)	OR	(12,017)	-	-	-	-	-	-	-	-	-	-	-
108	366	UNDERGROUND CONDUIT	(55,683)	UT	-	-	-	-	-	-	(55,683)	-	-	-	-	-
108	366	UNDERGROUND CONDUIT	(2,194)	WA	-	-	(2,194)	-	-	-	-	-	-	-	-	-
108	366	UNDERGROUND CONDUIT	(2,130)	WYP	-	-	-	-	-	(2,130)	-	-	-	-	-	-
108	366	UNDERGROUND CONDUIT	(858)	WYU	-	-	-	-	-	-	-	-	(858)	-	-	-
	<b>Total 366</b>	<b>UNDERGROUND CONDUIT</b>	<b>(79,739)</b>		<b>(3,476)</b>		<b>(2,194)</b>			<b>(2,130)</b>	<b>(55,683)</b>		<b>(3,382)</b>			<b>(858)</b>

DEPRECIATION RESERVE

Allocation Method: MSP  
Allocated In Thousands

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

Primary Account	Secondary Account	Description	Total	Allocation	California	Oregon	Washington	Idaho PPL	Montana	WY-PPL	Utah	Id-UPL	WY-UPL	FERC	Other	Nutil
108	367	UNDERGROUND CONDUCTORS & DEVICES	(4,739)	CA	(4,739)	-	-	-	-	-	-	-	-	-	-	-
108	367	UNDERGROUND CONDUCTORS & DEVICES	(8,893)	IDU	-	-	-	-	-	-	-	(8,893)	-	-	-	-
108	367	UNDERGROUND CONDUCTORS & DEVICES	(31,886)	OR	(31,886)	-	-	-	-	-	-	-	-	-	-	-
108	367	UNDERGROUND CONDUCTORS & DEVICES	(105,770)	UT	-	-	(4,215)	-	-	(7,687)	(105,770)	-	-	-	-	-
108	367	UNDERGROUND CONDUCTORS & DEVICES	(4,215)	WA	-	-	(4,215)	-	-	-	-	-	-	-	-	-
108	367	UNDERGROUND CONDUCTORS & DEVICES	(7,687)	WYP	-	-	-	-	-	(7,687)	-	-	-	-	-	-
108	367	UNDERGROUND CONDUCTORS & DEVICES	(6,158)	WYU	-	-	-	-	-	-	-	-	(6,158)	-	-	-
	<b>Total 367</b>	<b>UNDERGROUND CONDUCTORS &amp; DEVICES</b>	<b>(169,347)</b>		<b>(4,739)</b>	<b>(31,886)</b>	<b>(4,215)</b>	-	-	<b>(7,687)</b>	<b>(105,770)</b>	<b>(8,893)</b>	<b>(6,158)</b>	-	-	-
108	368	LINE TRANSFORMERS	(18,683)	CA	(18,683)	-	-	-	-	-	-	-	-	-	-	-
108	368	LINE TRANSFORMERS	(23,547)	IDU	-	-	-	-	-	-	(23,547)	-	-	-	-	-
108	368	LINE TRANSFORMERS	(95,739)	OR	(95,739)	-	-	-	-	-	-	-	-	-	-	-
108	368	LINE TRANSFORMERS	(86,490)	UT	-	-	(32,538)	-	-	-	(86,490)	-	-	-	-	-
108	368	LINE TRANSFORMERS	(32,538)	WA	-	-	(32,538)	-	-	-	-	-	-	-	-	-
108	368	LINE TRANSFORMERS	(25,648)	WYP	-	-	-	-	-	(25,648)	-	-	-	-	-	-
108	368	LINE TRANSFORMERS	(3,951)	WYU	-	-	-	-	-	-	-	-	(3,951)	-	-	-
	<b>Total 368</b>	<b>LINE TRANSFORMERS</b>	<b>(286,596)</b>		<b>(18,683)</b>	<b>(95,739)</b>	<b>(32,538)</b>	-	-	<b>(25,648)</b>	<b>(86,490)</b>	<b>(23,547)</b>	<b>(3,951)</b>	-	-	-
108	369	SERVICES	(1,736)	CA	(1,736)	-	-	-	-	-	-	-	-	-	-	-
108	369	SERVICES	(9,393)	IDU	-	-	-	-	-	-	-	(9,393)	-	-	-	-
108	369	SERVICES	(38,907)	OR	(38,907)	-	-	-	-	-	-	-	-	-	-	-
108	369	SERVICES	(44,905)	UT	-	-	(9,071)	-	-	-	(44,905)	-	-	-	-	-
108	369	SERVICES	(9,071)	WA	-	-	(9,071)	-	-	-	-	-	-	-	-	-
108	369	SERVICES	(7,386)	WYP	-	-	-	-	-	(7,386)	-	-	-	-	-	-
108	369	SERVICES	(1,198)	WYU	-	-	-	-	-	-	-	-	(1,198)	-	-	-
	<b>Total 369</b>	<b>SERVICES</b>	<b>(112,596)</b>		<b>(1,736)</b>	<b>(38,907)</b>	<b>(9,071)</b>	-	-	<b>(7,386)</b>	<b>(44,905)</b>	<b>(9,393)</b>	<b>(1,198)</b>	-	-	-
108	370	METERS	(1,264)	CA	(1,264)	-	-	-	-	-	-	-	-	-	-	-
108	370	METERS	(5,743)	IDU	-	-	-	-	-	-	-	(5,743)	-	-	-	-
108	370	METERS	(14,354)	OR	(14,354)	-	-	-	-	-	-	-	-	-	-	-
108	370	METERS	(37,519)	UT	-	-	(4,021)	-	-	-	(37,519)	-	-	-	-	-
108	370	METERS	(4,021)	WA	-	-	(4,021)	-	-	-	-	-	-	-	-	-
108	370	METERS	(4,892)	WYP	-	-	-	-	-	(4,892)	-	-	-	-	-	-
108	370	METERS	(1,320)	WYU	-	-	-	-	-	-	-	-	(1,320)	-	-	-
	<b>Total 370</b>	<b>METERS</b>	<b>(69,113)</b>		<b>(1,264)</b>	<b>(14,354)</b>	<b>(4,021)</b>	-	-	<b>(4,892)</b>	<b>(37,519)</b>	<b>(5,743)</b>	<b>(1,320)</b>	-	-	-
108	371	INSTALL ON CUSTOMERS PREMISES	(172)	CA	(172)	-	-	-	-	-	-	-	-	-	-	-
108	371	INSTALL ON CUSTOMERS PREMISES	(168)	IDU	-	-	-	-	-	-	-	(168)	-	-	-	-
108	371	INSTALL ON CUSTOMERS PREMISES	(988)	OR	(988)	-	-	-	-	-	-	-	-	-	-	-
108	371	INSTALL ON CUSTOMERS PREMISES	(3,958)	UT	-	-	(307)	-	-	-	(3,958)	-	-	-	-	-
108	371	INSTALL ON CUSTOMERS PREMISES	(307)	WA	-	-	(307)	-	-	-	-	-	-	-	-	-
108	371	INSTALL ON CUSTOMERS PREMISES	(566)	WYP	-	-	-	-	-	(566)	-	-	-	-	-	-
108	371	INSTALL ON CUSTOMERS PREMISES	(73)	WYU	-	-	-	-	-	-	-	-	(73)	-	-	-
	<b>Total 371</b>	<b>INSTALL ON CUSTOMERS PREMISES</b>	<b>(6,232)</b>		<b>(172)</b>	<b>(988)</b>	<b>(307)</b>	-	-	<b>(566)</b>	<b>(3,958)</b>	<b>(168)</b>	<b>(73)</b>	-	-	-
108	372	LEASED PROP ON CUST PREMISES	(5)	IDU	-	-	-	-	-	-	-	(5)	-	-	-	-
108	372	LEASED PROP ON CUST PREMISES	(34)	UT	-	-	-	-	-	-	(34)	-	-	-	-	-
	<b>Total 372</b>	<b>LEASED PROP ON CUST PREMISES</b>	<b>(39)</b>		-	-	-	-	-	-	<b>(34)</b>	<b>(5)</b>	-	-	-	-
108	373	STREET LIGHTING & SIGNAL SYSTEMS	(331)	CA	(331)	-	-	-	-	-	-	-	-	-	-	-
108	373	STREET LIGHTING & SIGNAL SYSTEMS	(431)	IDU	-	-	-	-	-	-	-	(431)	-	-	-	-
108	373	STREET LIGHTING & SIGNAL SYSTEMS	(5,919)	OR	(5,919)	-	-	-	-	-	-	-	-	-	-	-
108	373	STREET LIGHTING & SIGNAL SYSTEMS	(13,843)	UT	-	-	(1,651)	-	-	-	(13,843)	-	-	-	-	-
108	373	STREET LIGHTING & SIGNAL SYSTEMS	(1,651)	WA	-	-	(1,651)	-	-	-	-	-	-	-	-	-
108	373	STREET LIGHTING & SIGNAL SYSTEMS	(2,566)	WYP	-	-	-	-	-	(2,566)	-	-	-	-	-	-
108	373	STREET LIGHTING & SIGNAL SYSTEMS	(828)	WYU	-	-	-	-	-	-	-	-	(828)	-	-	-
	<b>Total 373</b>	<b>STREET LIGHTING &amp; SIGNAL SYSTEMS</b>	<b>(25,570)</b>		<b>(331)</b>	<b>(5,919)</b>	<b>(1,651)</b>	-	-	<b>(2,566)</b>	<b>(13,843)</b>	<b>(431)</b>	<b>(828)</b>	-	-	-
	<b>Total DSTR</b>	<b>Distribution Plant Reserve</b>	<b>(1,395,172)</b>		<b>(63,334)</b>	<b>(478,180)</b>	<b>(115,333)</b>	-	-	<b>(131,889)</b>	<b>(501,436)</b>	<b>(83,333)</b>	<b>(21,668)</b>	-	-	-

DEPRECIATION RESERVE

Allocation Method: MSP  
Allocated In Thousands

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

Primary Account	Secondary Account	Description	Total	Allocation	California	Oregon	Washington	Idaho PPL	Montana	WY-PPL	Utah	Id-UPL	WY-UPL	FERC	Other	Nutil
108	3892	LAND RIGHTS	(0)	IDU	-	-	-	-	-	-	-	-	(0)	-	-	-
108	3892	LAND RIGHTS	(0)	SG	(0)	(0)	(0)	(0)	-	(0)	(0)	(0)	(0)	(0)	(0)	-
108	3892	LAND RIGHTS	(2)	UT	-	-	-	-	-	-	(2)	-	-	-	-	-
108	3892	LAND RIGHTS	(0)	WYP	-	-	-	-	-	(0)	-	-	-	-	-	-
	<b>Total 3892</b>	<b>LAND RIGHTS</b>	<b>(3)</b>		<b>(0)</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>	<b>(2)</b>	<b>(0)</b>	<b>(2)</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>	<b>-</b>
108	390	STRUCTURES AND IMPROVEMENTS	(582)	CA	(582)	-	-	-	-	-	-	-	-	-	-	-
108	390	STRUCTURES AND IMPROVEMENTS	(1,106)	CN	(31)	(366)	(86)	-	-	(78)	(493)	(42)	(10)	-	-	-
108	390	STRUCTURES AND IMPROVEMENTS	(3,158)	IDU	-	-	-	-	-	-	(3,158)	-	-	-	-	-
108	390	STRUCTURES AND IMPROVEMENTS	(3,408)	OR	-	(3,408)	-	-	-	-	-	-	-	-	-	-
108	390	STRUCTURES AND IMPROVEMENTS	3,831	SG	72	1,102	336	-	-	486	1,506	244	70	14	-	-
108	390	STRUCTURES AND IMPROVEMENTS	(15,508)	SO	(415)	(4,676)	(1,294)	-	-	(1,730)	(6,148)	(930)	(282)	(36)	-	-
108	390	STRUCTURES AND IMPROVEMENTS	(10,534)	UT	-	-	-	-	-	-	(10,534)	-	-	-	-	-
108	390	STRUCTURES AND IMPROVEMENTS	(2,887)	WA	-	-	(2,887)	-	-	-	-	-	-	-	-	-
108	390	STRUCTURES AND IMPROVEMENTS	(575)	WYP	-	-	-	-	-	(575)	-	-	-	-	-	-
108	390	STRUCTURES AND IMPROVEMENTS	(1,257)	WYU	-	-	-	-	-	-	(2,310)	(374)	(107)	(21)	-	-
108	390	HUNTINGTON MSP	(2,813)	DGU	-	-	-	-	-	(331)	(984)	(151)	(47)	(9)	-	-
108	390	CHOLLA MSP	(2,566)	SSGCH	(47)	(764)	(233)	-	-	(2,228)	(18,960)	(4,412)	(1,633)	(52)	-	-
	<b>Total 390</b>	<b>CHOLLA MSP</b>	<b>(40,564)</b>		<b>(1,003)</b>	<b>(8,111)</b>	<b>(4,164)</b>	<b>(4,164)</b>	<b>-</b>	<b>(2,228)</b>	<b>(18,960)</b>	<b>(4,412)</b>	<b>(1,633)</b>	<b>(52)</b>	<b>-</b>	<b>-</b>
108	3901	LEASEHOLD IMPROVEMENTS-OFFICE STRUCTURES	(0)	WYP	-	-	-	-	-	(0)	-	-	-	-	-	-
	<b>Total 3901</b>	<b>LEASEHOLD IMPROVEMENTS-OFFICE STRUCTURES</b>	<b>(0)</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(0)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
108	3903	STRUCTURES & IMPROVEMENTS - PANELS	(37)	CA	(37)	-	-	-	-	-	-	-	-	-	-	-
108	3903	STRUCTURES & IMPROVEMENTS - PANELS	(156)	CN	(4)	(52)	(12)	-	-	(11)	(70)	(6)	(1)	-	-	-
108	3903	STRUCTURES & IMPROVEMENTS - PANELS	(54)	IDU	-	-	-	-	-	-	-	(54)	-	-	-	-
108	3903	STRUCTURES & IMPROVEMENTS - PANELS	(297)	OR	-	(297)	-	-	-	-	-	-	-	-	-	-
108	3903	STRUCTURES & IMPROVEMENTS - PANELS	(15)	SG	(0)	(4)	(1)	-	-	(2)	(6)	(1)	(0)	(0)	-	-
108	3903	STRUCTURES & IMPROVEMENTS - PANELS	(5,541)	SO	(146)	(1,671)	(462)	-	-	(618)	(2,195)	(332)	(101)	(13)	-	-
108	3903	STRUCTURES & IMPROVEMENTS - PANELS	(290)	UT	-	-	-	-	-	-	(290)	-	-	-	-	-
108	3903	STRUCTURES & IMPROVEMENTS - PANELS	(55)	WA	-	-	(55)	-	-	-	-	-	-	-	-	-
108	3903	STRUCTURES & IMPROVEMENTS - PANELS	(174)	WYP	-	-	-	-	-	(174)	-	-	-	-	-	-
108	3903	STRUCTURES & IMPROVEMENTS - PANELS	(2)	WYU	-	-	-	-	-	-	-	-	(2)	-	-	-
	<b>Total 3903</b>	<b>STRUCTURES &amp; IMPROVEMENTS - PANELS</b>	<b>(6,622)</b>		<b>(190)</b>	<b>(2,024)</b>	<b>(531)</b>	<b>(531)</b>	<b>-</b>	<b>(806)</b>	<b>(2,561)</b>	<b>(393)</b>	<b>(105)</b>	<b>(13)</b>	<b>-</b>	<b>-</b>
108	391	OFFICE FURNITURE	(157)	CA	(157)	-	-	-	-	-	-	-	-	-	-	-
108	391	OFFICE FURNITURE	(377)	CN	(10)	(125)	(29)	-	-	(27)	(168)	(14)	(3)	-	-	-
108	391	OFFICE FURNITURE	(106)	IDU	-	-	-	-	-	-	-	(106)	-	-	-	-
108	391	OFFICE FURNITURE	(1,174)	OR	-	(1,174)	-	-	-	-	-	-	-	-	-	-
108	391	OFFICE FURNITURE	(8)	SE	(0)	(2)	(1)	-	-	(1)	(3)	(1)	(0)	(0)	-	-
108	391	OFFICE FURNITURE	(1,400)	SG	(26)	(403)	(123)	-	-	(178)	(550)	(89)	(26)	(5)	-	-
108	391	OFFICE FURNITURE	(8,546)	SO	(229)	(2,577)	(713)	-	-	(953)	(3,386)	(512)	(156)	(20)	-	-
108	391	OFFICE FURNITURE	(601)	UT	-	-	-	-	-	-	(601)	-	-	-	-	-
108	391	OFFICE FURNITURE	(263)	WA	-	-	(253)	-	-	-	-	-	-	-	-	-
108	391	OFFICE FURNITURE	(613)	WYP	-	-	-	-	-	(613)	-	-	-	-	-	-
108	391	OFFICE FURNITURE	(46)	WYU	-	-	-	-	-	-	-	-	(46)	-	-	-
	<b>Total 391</b>	<b>OFFICE FURNITURE</b>	<b>(13,280)</b>		<b>(423)</b>	<b>(4,280)</b>	<b>(1,119)</b>	<b>(1,119)</b>	<b>-</b>	<b>(1,772)</b>	<b>(4,708)</b>	<b>(722)</b>	<b>(230)</b>	<b>(25)</b>	<b>-</b>	<b>-</b>
108	3911	COMPUTER EQUIPMENT - MAINFRAME	(2,476)	SO	(66)	(746)	(207)	-	-	(276)	(981)	(148)	(45)	(6)	-	-
	<b>Total 3911</b>	<b>COMPUTER EQUIPMENT - MAINFRAME</b>	<b>(2,476)</b>		<b>(66)</b>	<b>(746)</b>	<b>(207)</b>	<b>(207)</b>	<b>-</b>	<b>(276)</b>	<b>(981)</b>	<b>(148)</b>	<b>(45)</b>	<b>(6)</b>	<b>-</b>	<b>-</b>



DEPRECIATION RESERVE

Allocation Method: MSP  
Allocated In Thousands

Period Beginning: March 2002  
13 Month Average

Primary Account	Secondary Account	Description	Total	Allocation	California	Oregon	Washington	Idaho PPL	Montana	WY-PPL	Utah	Id-UPL	WY-UPL	FERC	Other	Mutil
108	3912	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	(57)	CA	(57)	-	-	-	-	-	-	-	-	-	-	-
108	3912	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	(4,550)	CN	(127)	(1,503)	(355)	-	-	(321)	(2,029)	(174)	(40)	-	-	-
108	3912	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	(306)	IDU	-	-	-	-	-	-	(306)	-	-	-	-	-
108	3912	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	(1,023)	OR	-	(1,023)	-	-	-	-	-	-	-	-	-	-
108	3912	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	(183)	SE	(3)	(50)	(16)	-	-	(26)	(72)	(13)	(4)	(1)	-	-
108	3912	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	(3,075)	SG	(58)	(885)	(270)	-	-	(390)	(1,209)	(196)	(56)	(11)	-	-
108	3912	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	(36,174)	SO	(969)	(10,906)	(3,019)	-	-	(4,036)	(14,333)	(2,168)	(658)	(85)	-	-
108	3912	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	(1,772)	UT	-	-	-	-	-	-	(1,772)	-	-	-	-	-
108	3912	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	(251)	WA	-	-	(251)	-	-	-	-	-	-	-	-	-
108	3912	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	(377)	WYP	-	-	-	-	-	(377)	-	-	-	-	-	-
108	3912	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	(36)	WYU	-	-	-	-	-	-	-	-	(38)	-	-	-
	<b>Total 3912</b>	<b>COMPUTER EQUIPMENT - PERSONAL COMPUTERS</b>	<b>(47,807)</b>		<b>(1,213)</b>	<b>(14,368)</b>	<b>(3,910)</b>			<b>(5,150)</b>	<b>(19,415)</b>	<b>(2,857)</b>	<b>(797)</b>	<b>(97)</b>		
108	3913	OFFICE EQUIPMENT	(6)	CA	(6)	-	-	-	-	-	-	-	-	-	-	-
108	3913	OFFICE EQUIPMENT	(14)	CN	(0)	(5)	(1)	-	-	(1)	(6)	(1)	(0)	-	-	-
108	3913	OFFICE EQUIPMENT	(3)	IDU	-	-	-	-	-	-	(3)	-	-	-	-	-
108	3913	OFFICE EQUIPMENT	(90)	OR	-	(90)	-	-	-	-	-	-	-	-	-	-
108	3913	OFFICE EQUIPMENT	(1)	SE	(0)	-	(0)	-	-	(0)	(0)	(0)	(0)	(0)	-	-
108	3913	OFFICE EQUIPMENT	(105)	SG	(2)	(30)	(9)	-	-	(13)	(41)	(7)	(2)	(0)	-	-
108	3913	OFFICE EQUIPMENT	(633)	SO	(17)	(191)	(53)	-	-	(71)	(38)	(12)	(1)	-	-	-
108	3913	OFFICE EQUIPMENT	(145)	UT	-	-	-	-	-	-	(145)	-	-	-	-	-
108	3913	OFFICE EQUIPMENT	(34)	WA	-	-	(34)	-	-	-	-	-	-	-	-	-
108	3913	OFFICE EQUIPMENT	(26)	WYP	-	-	-	-	-	(26)	-	-	-	-	-	-
108	3913	OFFICE EQUIPMENT	(7)	WYU	-	-	-	-	-	-	-	-	(7)	-	-	-
	<b>Total 3913</b>	<b>OFFICE EQUIPMENT</b>	<b>(1,063)</b>		<b>(25)</b>	<b>(315)</b>	<b>(98)</b>			<b>(111)</b>	<b>(443)</b>	<b>(49)</b>	<b>(20)</b>	<b>(2)</b>		
108	39201	1/4 TON MINI-PICKUPS AND VANS	(7)	CA	(7)	-	-	-	-	-	-	-	-	-	-	-
108	39201	1/4 TON MINI-PICKUPS AND VANS	(19)	IDU	-	-	-	-	-	-	-	-	(19)	-	-	-
108	39201	1/4 TON MINI-PICKUPS AND VANS	(59)	OR	-	(59)	-	-	-	-	-	-	-	-	-	-
108	39201	1/4 TON MINI-PICKUPS AND VANS	(125)	SG	(2)	(36)	(11)	-	-	(16)	(49)	(8)	(2)	(0)	-	-
108	39201	1/4 TON MINI-PICKUPS AND VANS	(3)	SO	(0)	(1)	(0)	-	-	(0)	(0)	(0)	(0)	(0)	-	-
108	39201	1/4 TON MINI-PICKUPS AND VANS	(20)	UT	-	-	-	-	-	-	(20)	-	-	-	-	-
108	39201	1/4 TON MINI-PICKUPS AND VANS	(13)	WA	-	-	(13)	-	-	-	-	-	-	-	-	-
108	39201	1/4 TON MINI-PICKUPS AND VANS	(36)	WYP	-	-	-	-	-	(36)	-	-	-	-	-	-
108	39201	1/4 TON MINI-PICKUPS AND VANS	(13)	WYU	-	-	-	-	-	-	-	-	(13)	-	-	-
	<b>Total 39201</b>	<b>1/4 TON MINI-PICKUPS AND VANS</b>	<b>(794)</b>		<b>(10)</b>	<b>(95)</b>	<b>(24)</b>			<b>(52)</b>	<b>(70)</b>	<b>(27)</b>	<b>(16)</b>	<b>(0)</b>		
108	39214	SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV)	(2)	CA	(2)	-	-	-	-	-	-	-	-	-	-	-
108	39214	SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV)	(59)	IDU	-	-	-	-	-	-	-	-	(59)	-	-	-
108	39214	SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV)	(101)	OR	-	(101)	-	-	-	-	-	-	-	-	-	-
108	39214	SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV)	(18)	SE	(0)	(5)	(2)	-	-	(2)	(7)	(1)	(0)	(0)	-	-
108	39214	SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV)	(102)	SG	(2)	(29)	(9)	-	-	(13)	(40)	(6)	(2)	(0)	-	-
108	39214	SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV)	(215)	SO	(6)	(65)	(18)	-	-	(24)	(85)	(13)	(4)	(1)	-	-
108	39214	SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV)	(705)	UT	-	-	(79)	-	-	-	(705)	-	-	-	-	-
108	39214	SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV)	(79)	WA	-	-	-	-	-	-	-	-	-	-	-	-
108	39214	SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV)	(66)	WYP	-	-	-	-	-	(66)	-	-	-	-	-	-
108	39214	SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV)	(7)	WYU	-	-	-	-	-	-	-	-	(7)	-	-	-
	<b>Total 39214</b>	<b>SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV)</b>	<b>(1,353)</b>		<b>(10)</b>	<b>(200)</b>	<b>(107)</b>			<b>(105)</b>	<b>(837)</b>	<b>(80)</b>	<b>(13)</b>	<b>(1)</b>		
108	39220	ELECTRIC VEHICLES	(8)	CN	(0)	(3)	(1)	-	-	(1)	(4)	(0)	(0)	-	-	-
108	39220	ELECTRIC VEHICLES	(173)	OR	-	(173)	-	-	-	-	-	-	-	-	-	-
108	39220	ELECTRIC VEHICLES	(37)	SG	(1)	(11)	(3)	-	-	(5)	(14)	(2)	(1)	(0)	-	-
108	39220	ELECTRIC VEHICLES	(285)	SO	(6)	(86)	(24)	-	-	(32)	(113)	(17)	(5)	(1)	-	-
108	39220	ELECTRIC VEHICLES	(96)	UT	-	-	-	-	-	-	(96)	-	-	-	-	-
108	39220	ELECTRIC VEHICLES	(58)	WA	-	-	(58)	-	-	-	-	-	-	-	-	-
108	39220	ELECTRIC VEHICLES	(32)	WYP	-	-	-	-	-	(32)	-	-	-	-	-	-
108	39220	ELECTRIC VEHICLES	(25)	WYU	-	-	-	-	-	-	-	-	(25)	-	-	-
	<b>Total 39220</b>	<b>ELECTRIC VEHICLES</b>	<b>(713)</b>		<b>(9)</b>	<b>(272)</b>	<b>(85)</b>			<b>(70)</b>	<b>(227)</b>	<b>(20)</b>	<b>(31)</b>	<b>(1)</b>		

DEPRECIATION RESERVE

Allocation Method: MSP  
Allocated In Thousands

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

Primary Account	Secondary Account	Description	Total	Allocation	California	Oregon	Washington	Idaho PPL	Montana	WY-PPL	Utah	Id-UPL	WY-UPL	FERC	Other	Nutil
108	3924	TRANSPORTATION EQUIPMENT	(148)	CA	(148)	-	-	-	-	-	-	-	-	-	-	-
108	3924	TRANSPORTATION EQUIPMENT	(448)	IDU	-	-	-	-	-	-	-	(448)	-	-	-	-
108	3924	TRANSPORTATION EQUIPMENT	(1,184)	OR	-	(1,184)	-	-	-	-	-	-	-	-	-	-
108	3924	TRANSPORTATION EQUIPMENT	(191)	SE	(4)	(52)	(16)	(16)	(27)	(27)	(75)	(13)	(4)	(1)	-	-
108	3924	TRANSPORTATION EQUIPMENT	(1,845)	SG	(35)	(531)	(162)	(162)	(234)	(234)	(726)	(34)	(7)	(7)	-	-
108	3924	TRANSPORTATION EQUIPMENT	(676)	SO	(18)	(204)	(56)	(56)	(75)	(75)	(268)	(41)	(12)	(2)	-	-
108	3924	TRANSPORTATION EQUIPMENT	(3,512)	UT	-	-	(286)	-	-	-	(3,512)	-	-	-	-	-
108	3924	TRANSPORTATION EQUIPMENT	(286)	WA	-	-	-	-	-	-	-	-	-	-	-	-
108	3924	TRANSPORTATION EQUIPMENT	(599)	WYP	-	-	-	-	-	(599)	-	-	-	-	-	-
108	3924	TRANSPORTATION EQUIPMENT	(304)	WYU	-	-	-	-	-	-	-	-	(304)	-	-	-
	<b>Total 3924</b>	<b>TRANSPORTATION EQUIPMENT</b>	<b>(9,193)</b>		<b>(204)</b>	<b>(1,971)</b>	<b>(521)</b>			<b>(935)</b>	<b>(4,580)</b>	<b>(619)</b>	<b>(354)</b>	<b>(9)</b>		
108	3925	TRANSPORTATION EQUIPMENT	(145)	CA	(145)	-	-	-	-	-	-	-	-	-	-	-
108	3925	TRANSPORTATION EQUIPMENT	(483)	IDU	-	-	-	-	-	-	-	(483)	-	-	-	-
108	3925	TRANSPORTATION EQUIPMENT	(1,343)	OR	-	(1,343)	-	-	-	-	-	-	-	-	-	-
108	3925	TRANSPORTATION EQUIPMENT	(31)	SE	(8)	(8)	(3)	(3)	(4)	(4)	(12)	(2)	(1)	(0)	-	-
108	3925	TRANSPORTATION EQUIPMENT	(1,254)	SG	(24)	(361)	(110)	(110)	(159)	(159)	(493)	(80)	(23)	(5)	-	-
108	3925	TRANSPORTATION EQUIPMENT	(825)	SO	(22)	(249)	(69)	(69)	(92)	(92)	(327)	(49)	(15)	(2)	-	-
108	3925	TRANSPORTATION EQUIPMENT	(5,038)	UT	-	-	(389)	-	-	-	(5,038)	-	-	-	-	-
108	3925	TRANSPORTATION EQUIPMENT	(389)	WA	-	-	-	-	-	-	-	-	-	-	-	-
108	3925	TRANSPORTATION EQUIPMENT	(741)	WYP	-	-	-	-	-	(741)	-	-	-	-	-	-
108	3925	TRANSPORTATION EQUIPMENT	(284)	WYU	-	-	-	-	-	-	-	-	(284)	-	-	-
	<b>Total 3925</b>	<b>TRANSPORTATION EQUIPMENT</b>	<b>(10,533)</b>		<b>(191)</b>	<b>(1,961)</b>	<b>(570)</b>			<b>(996)</b>	<b>(5,870)</b>	<b>(615)</b>	<b>(323)</b>	<b>(7)</b>		
108	3926	TRANSPORTATION EQUIPMENT	(13)	IDU	-	-	-	-	-	-	-	(13)	-	-	-	-
108	3926	TRANSPORTATION EQUIPMENT	(117)	OR	-	(117)	-	-	-	-	-	-	-	-	-	-
108	3926	TRANSPORTATION EQUIPMENT	(3)	SE	(0)	(1)	(0)	(0)	(0)	(0)	(1)	(0)	(0)	(0)	-	-
108	3926	TRANSPORTATION EQUIPMENT	(938)	SG	(18)	(270)	(82)	(82)	(119)	(119)	(369)	(60)	(17)	(3)	-	-
108	3926	TRANSPORTATION EQUIPMENT	(28)	SO	(1)	(8)	(2)	(2)	(3)	(3)	(11)	(2)	(1)	(0)	-	-
108	3926	TRANSPORTATION EQUIPMENT	(420)	UT	-	-	-	-	-	-	(420)	-	-	-	-	-
	<b>Total 3926</b>	<b>TRANSPORTATION EQUIPMENT</b>	<b>(1,519)</b>		<b>(18)</b>	<b>(396)</b>	<b>(85)</b>			<b>(123)</b>	<b>(801)</b>	<b>(74)</b>	<b>(18)</b>	<b>(3)</b>		
108	3928	BLC CAPITAL LEASED EQUIPMENT	(19)	IDU	-	-	-	-	-	-	-	(19)	-	-	-	-
108	3928	BLC CAPITAL LEASED EQUIPMENT	(230)	OR	-	(230)	-	-	-	-	-	-	-	-	-	-
108	3928	BLC CAPITAL LEASED EQUIPMENT	(15)	SE	(0)	(4)	(1)	(1)	(2)	(2)	(6)	(1)	(0)	(0)	-	-
108	3928	BLC CAPITAL LEASED EQUIPMENT	(71)	SG	(1)	(21)	(6)	(6)	(9)	(9)	(28)	(5)	(1)	(0)	-	-
108	3928	BLC CAPITAL LEASED EQUIPMENT	(311)	SO	(9)	(100)	(28)	(28)	(37)	(37)	(131)	(20)	(6)	(1)	-	-
108	3928	BLC CAPITAL LEASED EQUIPMENT	(608)	UT	-	-	(0)	-	-	-	(608)	-	-	-	-	-
108	3928	BLC CAPITAL LEASED EQUIPMENT	(0)	WA	-	-	-	-	-	-	-	-	-	-	-	-
108	3928	BLC CAPITAL LEASED EQUIPMENT	(96)	WYP	-	-	-	-	-	(96)	-	-	-	-	-	-
	<b>Total 3928</b>	<b>BLC CAPITAL LEASED EQUIPMENT</b>	<b>(1,370)</b>		<b>(10)</b>	<b>(354)</b>	<b>(36)</b>			<b>(144)</b>	<b>(773)</b>	<b>(44)</b>	<b>(8)</b>	<b>(1)</b>		
108	3929	TRANSPORTATION EQUIPMENT	(118)	CA	(118)	-	-	-	-	-	-	-	-	-	-	-
108	3929	TRANSPORTATION EQUIPMENT	(211)	IDU	-	-	-	-	-	-	-	(211)	-	-	-	-
108	3929	TRANSPORTATION EQUIPMENT	(436)	OR	-	(436)	-	-	-	-	-	-	-	-	-	-
108	3929	TRANSPORTATION EQUIPMENT	(3)	SE	(0)	(1)	(0)	(0)	(0)	(0)	(1)	(0)	(0)	(0)	-	-
108	3929	TRANSPORTATION EQUIPMENT	(133)	SG	(3)	(38)	(12)	(12)	(17)	(17)	(52)	(8)	(2)	(0)	-	-
108	3929	TRANSPORTATION EQUIPMENT	(514)	SO	(14)	(155)	(43)	(43)	(57)	(57)	(204)	(31)	(9)	(1)	-	-
108	3929	TRANSPORTATION EQUIPMENT	(1,471)	UT	-	-	(110)	-	-	-	(1,471)	-	-	-	-	-
108	3929	TRANSPORTATION EQUIPMENT	(110)	WA	-	-	-	-	-	-	-	-	-	-	-	-
108	3929	TRANSPORTATION EQUIPMENT	(436)	WYP	-	-	-	-	-	(436)	-	-	-	-	-	-
108	3929	TRANSPORTATION EQUIPMENT	(243)	WYU	-	-	-	-	-	-	-	-	(243)	-	-	-
	<b>Total 3929</b>	<b>TRANSPORTATION EQUIPMENT</b>	<b>(3,675)</b>		<b>(134)</b>	<b>(630)</b>	<b>(165)</b>			<b>(510)</b>	<b>(1,728)</b>	<b>(251)</b>	<b>(255)</b>	<b>(2)</b>		

DEPRECIATION RESERVE

Allocation Method: MSP  
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Period Beginning: March 2002  
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Primary Account	Secondary Account	Description	Total	Allocation	California	Oregon	Washington	Idaho PPL	Montana	WY-PPL	Utah	Id-UPL	WY-UPL	FERC	Other	Nutil
108	393	STORES EQUIPMENT	(68)	CA	(68)	-	-	-	-	-	-	-	-	-	-	-
108	393	STORES EQUIPMENT	(214)	IDU	-	-	-	-	-	-	-	(214)	-	-	-	-
108	393	STORES EQUIPMENT	(442)	OR	-	(442)	-	-	-	-	-	-	-	-	-	-
108	393	STORES EQUIPMENT	(1,097)	SG	(21)	(315)	(96)	(139)	-	(139)	(431)	(70)	(20)	(4)	-	-
108	393	STORES EQUIPMENT	(405)	SO	(11)	(122)	(34)	(45)	-	(45)	(161)	(24)	(7)	(1)	-	-
108	393	STORES EQUIPMENT	(1,300)	UT	-	-	(95)	-	-	-	(1,300)	-	-	-	-	-
108	393	STORES EQUIPMENT	(85)	WA	-	-	-	-	-	-	-	-	-	-	-	-
108	393	STORES EQUIPMENT	(225)	WYP	-	-	-	(225)	-	(225)	-	-	-	-	-	-
108	393	STORES EQUIPMENT	(146)	WYU	-	-	-	-	-	-	-	-	(146)	-	-	-
	<b>Total 393</b>	<b>STORES EQUIPMENT</b>	<b>(3,992)</b>		<b>(100)</b>	<b>(879)</b>	<b>(225)</b>	<b>(409)</b>	<b>-</b>	<b>(409)</b>	<b>(1,892)</b>	<b>(309)</b>	<b>(174)</b>	<b>(5)</b>	<b>-</b>	<b>-</b>
108	394	"TLS, SHOP, GAR EQUIPMENT"	(246)	CA	(246)	-	-	-	-	-	-	-	-	-	-	-
108	394	"TLS, SHOP, GAR EQUIPMENT"	(336)	IDU	-	-	-	-	-	-	-	(336)	-	-	-	-
108	394	"TLS, SHOP, GAR EQUIPMENT"	(2,162)	OR	-	(2,162)	-	-	-	-	-	-	-	-	-	-
108	394	"TLS, SHOP, GAR EQUIPMENT"	(36)	SE	(1)	(10)	(3)	(5)	-	(5)	(14)	(2)	(1)	(0)	-	-
108	394	"TLS, SHOP, GAR EQUIPMENT"	(8,693)	SG	(164)	(2,501)	(763)	(1,104)	-	(1,104)	(3,418)	(553)	(158)	(32)	-	-
108	394	"TLS, SHOP, GAR EQUIPMENT"	(1,409)	SO	(38)	(425)	(118)	(157)	-	(157)	(558)	(84)	(26)	(3)	-	-
108	394	"TLS, SHOP, GAR EQUIPMENT"	(3,107)	UT	-	-	(650)	-	-	-	(3,107)	-	-	-	-	-
108	394	"TLS, SHOP, GAR EQUIPMENT"	(650)	WA	-	-	-	-	-	-	-	-	-	-	-	-
108	394	"TLS, SHOP, GAR EQUIPMENT"	(836)	WYP	-	-	-	(836)	-	(836)	-	-	-	-	-	-
108	394	"TLS, SHOP, GAR EQUIPMENT"	(198)	WYU	-	-	-	-	-	-	-	-	(198)	-	-	-
	<b>Total 394</b>	<b>"TLS, SHOP, GAR EQUIPMENT"</b>	<b>(17,674)</b>		<b>(449)</b>	<b>(5,098)</b>	<b>(1,534)</b>	<b>(2,102)</b>	<b>-</b>	<b>(2,102)</b>	<b>(7,097)</b>	<b>(976)</b>	<b>(383)</b>	<b>(35)</b>	<b>-</b>	<b>-</b>
108	395	LABORATORY EQUIPMENT	(169)	CA	(169)	-	-	-	-	-	-	-	-	-	-	-
108	395	LABORATORY EQUIPMENT	(351)	IDU	-	-	-	-	-	-	-	(351)	-	-	-	-
108	395	LABORATORY EQUIPMENT	(3,094)	OR	-	(3,094)	-	-	-	-	-	-	-	-	-	-
108	395	LABORATORY EQUIPMENT	(1,936)	SG	(36)	(557)	(170)	(246)	-	(246)	(761)	(123)	(35)	(7)	-	-
108	395	LABORATORY EQUIPMENT	(2,223)	SO	(60)	(670)	(186)	(248)	-	(248)	(881)	(133)	(40)	(5)	-	-
108	395	LABORATORY EQUIPMENT	(3,886)	UT	-	-	(82)	-	-	-	(3,886)	-	-	-	-	-
108	395	LABORATORY EQUIPMENT	(852)	WA	-	-	-	-	-	-	-	-	-	-	-	-
108	395	LABORATORY EQUIPMENT	(1,348)	WYP	-	-	-	(1,348)	-	(1,348)	-	-	-	-	-	-
108	395	LABORATORY EQUIPMENT	(461)	WYU	-	-	-	-	-	-	-	-	(461)	-	-	-
	<b>Total 395</b>	<b>LABORATORY EQUIPMENT</b>	<b>(14,320)</b>		<b>(265)</b>	<b>(4,321)</b>	<b>(1,207)</b>	<b>(1,842)</b>	<b>-</b>	<b>(1,842)</b>	<b>(5,528)</b>	<b>(608)</b>	<b>(537)</b>	<b>(12)</b>	<b>-</b>	<b>-</b>
108	39603	AERIAL LIFT PB TRUCKS, 10000#-16000# GWW	(83)	OR	-	(83)	-	-	-	-	-	-	-	-	-	-
108	39603	AERIAL LIFT PB TRUCKS, 10000#-16000# GWW	(595)	SG	(11)	(171)	(52)	(76)	-	(76)	(234)	(38)	(11)	(2)	-	-
108	39603	AERIAL LIFT PB TRUCKS, 10000#-16000# GWW	(14)	SO	(0)	(4)	(1)	(2)	-	(2)	(6)	(1)	(0)	(0)	-	-
108	39603	AERIAL LIFT PB TRUCKS, 10000#-16000# GWW	(112)	UT	-	-	(7)	-	-	-	(112)	-	-	-	-	-
108	39603	AERIAL LIFT PB TRUCKS, 10000#-16000# GWW	(7)	WA	-	-	-	-	-	-	-	-	-	-	-	-
108	39603	AERIAL LIFT PB TRUCKS, 10000#-16000# GWW	(4)	WYP	-	-	-	(4)	-	(4)	-	-	-	-	-	-
108	39603	AERIAL LIFT PB TRUCKS, 10000#-16000# GWW	(3)	WYU	-	-	-	-	-	-	-	-	(3)	-	-	-
	<b>Total 39603</b>	<b>AERIAL LIFT PB TRUCKS, 10000#-16000# GWW</b>	<b>(818)</b>		<b>(12)</b>	<b>(258)</b>	<b>(61)</b>	<b>(81)</b>	<b>-</b>	<b>(81)</b>	<b>(352)</b>	<b>(39)</b>	<b>(14)</b>	<b>(2)</b>	<b>-</b>	<b>-</b>
108	39610	CRANES	(38)	IDU	-	-	-	-	-	-	-	(38)	-	-	-	-
108	39610	CRANES	(51)	SE	(1)	(14)	(4)	(7)	-	(7)	(20)	(3)	(1)	(0)	-	-
108	39610	CRANES	(2,982)	SG	(56)	(858)	(262)	(379)	-	(379)	(1,173)	(190)	(54)	(11)	-	-
108	39610	CRANES	(492)	SO	(13)	(148)	(41)	(55)	-	(55)	(195)	(29)	(9)	(1)	-	-
108	39610	CRANES	(437)	UT	-	-	-	-	-	-	(437)	-	-	-	-	-
108	39610	CRANES	(30)	WYP	-	-	-	(30)	-	(30)	-	-	-	-	-	-
	<b>Total 39610</b>	<b>CRANES</b>	<b>(4,029)</b>		<b>(70)</b>	<b>(1,020)</b>	<b>(307)</b>	<b>(470)</b>	<b>-</b>	<b>(470)</b>	<b>(1,824)</b>	<b>(261)</b>	<b>(64)</b>	<b>(12)</b>	<b>-</b>	<b>-</b>
108	3962	TRANSPORTATION EQUIPMENT	(362)	CA	(362)	-	-	-	-	-	-	-	-	-	-	-
108	3962	TRANSPORTATION EQUIPMENT	(6)	SG	(0)	(2)	(1)	(1)	-	(1)	(2)	(0)	(0)	(0)	-	-
108	3962	TRANSPORTATION EQUIPMENT	(327)	IDU	-	-	-	-	-	-	-	(327)	-	-	-	-
108	3962	TRANSPORTATION EQUIPMENT	(1,379)	OR	-	(1,379)	-	-	-	-	-	-	-	-	-	-
108	3962	TRANSPORTATION EQUIPMENT	(224)	SO	(6)	(67)	(19)	(25)	-	(25)	(89)	(13)	(4)	(1)	-	-
108	3962	TRANSPORTATION EQUIPMENT	(1,293)	UT	-	-	(572)	-	-	-	(1,293)	-	-	-	-	-
108	3962	TRANSPORTATION EQUIPMENT	(572)	WA	-	-	-	-	-	-	-	-	-	-	-	-
108	3962	TRANSPORTATION EQUIPMENT	(617)	WYP	-	-	-	(617)	-	(617)	-	-	-	-	-	-
108	3962	TRANSPORTATION EQUIPMENT	(184)	WYU	-	-	-	-	-	-	-	-	(184)	-	-	-
	<b>Total 3962</b>	<b>TRANSPORTATION EQUIPMENT</b>	<b>(4,954)</b>		<b>(368)</b>	<b>(1,449)</b>	<b>(591)</b>	<b>(643)</b>	<b>-</b>	<b>(643)</b>	<b>(1,384)</b>	<b>(341)</b>	<b>(188)</b>	<b>(1)</b>	<b>-</b>	<b>-</b>

DEPRECIATION RESERVE

Allocation Method: MSP  
Allocated In Thousands

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

Primary Account	Secondary Account	Description	Total	Allocation	California	Oregon	Washington	Idaho PPL	Montana	WY-PPL	Utah	Id-UPL	WY-UPL	FERC	Other	Nutil
108	3963	TRANSPORTATION EQUIPMENT	(169)	CA	(169)	-	-	-	-	-	-	-	-	-	-	-
108	3963	TRANSPORTATION EQUIPMENT	(62)	IDU	-	-	-	-	-	-	-	(62)	-	-	-	-
108	3963	TRANSPORTATION EQUIPMENT	(653)	OR	-	(653)	-	-	-	-	-	-	-	-	-	-
108	3963	TRANSPORTATION EQUIPMENT	(235)	UT	-	-	-	-	-	-	(235)	-	-	-	-	-
108	3963	TRANSPORTATION EQUIPMENT	(272)	WA	-	-	(272)	-	-	-	-	-	-	-	-	-
108	3963	TRANSPORTATION EQUIPMENT	(193)	WYP	-	-	-	-	-	(193)	-	-	-	-	-	-
108	3963	TRANSPORTATION EQUIPMENT	(29)	WYU	-	-	-	-	-	-	-	-	(29)	-	-	-
	<b>Total 3963</b>	<b>TRANSPORTATION EQUIPMENT</b>	<b>(1,613)</b>		<b>(169)</b>	<b>(653)</b>	<b>(272)</b>			<b>(193)</b>	<b>(235)</b>	<b>(62)</b>	<b>(29)</b>			
108	3964	TRANSPORTATION EQUIPMENT	(134)	CA	(134)	-	-	-	-	-	-	-	-	-	-	-
108	3964	TRANSPORTATION EQUIPMENT	(116)	IDU	-	-	-	-	-	-	-	(116)	-	-	-	-
108	3964	TRANSPORTATION EQUIPMENT	(204)	OR	-	(204)	-	-	-	-	-	-	-	-	-	-
108	3964	TRANSPORTATION EQUIPMENT	(15)	SE	(0)	(4)	(1)	-	-	(2)	(6)	(1)	(0)	(0)	-	-
108	3964	TRANSPORTATION EQUIPMENT	(854)	SG	(16)	(246)	(75)	-	-	(108)	(336)	(94)	(16)	(3)	-	-
108	3964	TRANSPORTATION EQUIPMENT	(47)	SO	(1)	(14)	(4)	-	-	(5)	(19)	(3)	(1)	(0)	-	-
108	3964	TRANSPORTATION EQUIPMENT	(390)	UT	-	-	-	-	-	-	(390)	-	-	-	-	-
108	3964	TRANSPORTATION EQUIPMENT	(116)	WA	-	-	(116)	-	-	-	-	-	-	-	-	-
108	3964	TRANSPORTATION EQUIPMENT	(193)	WYP	-	-	-	-	-	(193)	-	-	-	-	-	-
108	3964	TRANSPORTATION EQUIPMENT	(181)	WYU	-	-	-	-	-	-	-	-	(181)	-	-	-
	<b>Total 3964</b>	<b>TRANSPORTATION EQUIPMENT</b>	<b>(2,250)</b>		<b>(152)</b>	<b>(468)</b>	<b>(196)</b>			<b>(309)</b>	<b>(750)</b>	<b>(174)</b>	<b>(198)</b>	<b>(3)</b>		
108	3967	TRANSPORTATION EQUIPMENT	(29)	CA	(29)	-	-	-	-	-	-	-	-	-	-	-
108	3967	TRANSPORTATION EQUIPMENT	(26)	SG	(0)	(8)	(2)	-	-	(3)	(10)	(2)	(0)	(0)	-	-
108	3967	TRANSPORTATION EQUIPMENT	(146)	IDU	-	-	-	-	-	-	-	(146)	-	-	-	-
108	3967	TRANSPORTATION EQUIPMENT	(135)	OR	-	(135)	-	-	-	-	-	-	-	-	-	-
108	3967	TRANSPORTATION EQUIPMENT	(78)	SO	(2)	(24)	(7)	-	-	(9)	(31)	(5)	(1)	(0)	-	-
108	3967	TRANSPORTATION EQUIPMENT	(788)	UT	-	-	-	-	-	-	(788)	-	-	-	-	-
108	3967	TRANSPORTATION EQUIPMENT	(60)	WA	-	-	(60)	-	-	-	-	-	-	-	-	-
108	3967	TRANSPORTATION EQUIPMENT	(87)	WYP	-	-	-	-	-	(87)	-	-	-	-	-	-
108	3967	TRANSPORTATION EQUIPMENT	(62)	WYU	-	-	-	-	-	-	-	-	(62)	-	-	-
	<b>Total 3967</b>	<b>TRANSPORTATION EQUIPMENT</b>	<b>(1,411)</b>		<b>(31)</b>	<b>(166)</b>	<b>(69)</b>			<b>(100)</b>	<b>(830)</b>	<b>(152)</b>	<b>(64)</b>	<b>(0)</b>		
108	3968	TRANSPORTATION EQUIPMENT	(299)	CA	(299)	-	-	-	-	-	-	-	-	-	-	-
108	3968	TRANSPORTATION EQUIPMENT	(238)	IDU	-	-	-	-	-	-	-	(238)	-	-	-	-
108	3968	TRANSPORTATION EQUIPMENT	(1,446)	OR	-	(1,446)	-	-	-	-	-	-	-	-	-	-
108	3968	TRANSPORTATION EQUIPMENT	(48)	SG	(1)	(14)	(4)	-	-	(6)	(19)	(3)	(1)	(0)	-	-
108	3968	TRANSPORTATION EQUIPMENT	(30)	SO	(1)	(9)	(3)	-	-	(3)	(12)	(2)	(1)	(0)	-	-
108	3968	TRANSPORTATION EQUIPMENT	(1,558)	UT	-	-	-	-	-	-	(1,558)	-	-	-	-	-
108	3968	TRANSPORTATION EQUIPMENT	(649)	WA	-	-	(649)	-	-	-	-	-	-	-	-	-
108	3968	TRANSPORTATION EQUIPMENT	(650)	WYP	-	-	-	-	-	(650)	-	-	-	-	-	-
108	3968	TRANSPORTATION EQUIPMENT	(256)	WYU	-	-	-	-	-	-	-	-	(256)	-	-	-
	<b>Total 3968</b>	<b>TRANSPORTATION EQUIPMENT</b>	<b>(5,173)</b>		<b>(300)</b>	<b>(1,469)</b>	<b>(655)</b>			<b>(660)</b>	<b>(1,589)</b>	<b>(242)</b>	<b>(258)</b>	<b>(0)</b>		
108	397	COMMUNICATION EQUIPMENT	(1,179)	CA	(1,179)	-	-	-	-	-	-	-	-	-	-	-
108	397	COMMUNICATION EQUIPMENT	(1,079)	CN	(30)	(357)	(84)	-	-	(76)	(481)	(41)	(10)	-	-	-
108	397	COMMUNICATION EQUIPMENT	(3,227)	IDU	-	-	-	-	-	-	-	(3,227)	-	-	-	-
108	397	COMMUNICATION EQUIPMENT	(11,970)	OR	-	(11,970)	-	-	-	-	-	-	-	-	-	-
108	397	COMMUNICATION EQUIPMENT	(4)	SE	(0)	(1)	(0)	-	-	(1)	(1)	(0)	(0)	(0)	-	-
108	397	COMMUNICATION EQUIPMENT	(23,644)	SG	(445)	(6,802)	(2,075)	-	-	(3,003)	(9,298)	(1,505)	(431)	(86)	-	-
108	397	COMMUNICATION EQUIPMENT	(12,579)	SO	(337)	(3,792)	(1,050)	-	-	(1,403)	(4,984)	(754)	(229)	(30)	-	-
108	397	COMMUNICATION EQUIPMENT	(9,203)	UT	-	-	-	-	-	-	(9,203)	-	-	-	-	-
108	397	COMMUNICATION EQUIPMENT	(2,859)	WA	-	-	(2,859)	-	-	-	-	-	-	-	-	-
108	397	COMMUNICATION EQUIPMENT	(5,081)	WYP	-	-	-	-	-	(5,081)	-	-	-	-	-	-
108	397	COMMUNICATION EQUIPMENT	(954)	WYU	-	-	-	-	-	-	-	-	(954)	-	-	-
108	397	DEER CREEK MSP	(2)	DEU	-	-	-	-	-	-	(1)	(0)	(0)	(0)	-	-
	<b>Total 397</b>	<b>DEER CREEK MSP</b>	<b>(71,780)</b>		<b>(1,991)</b>	<b>(22,922)</b>	<b>(6,068)</b>			<b>(9,564)</b>	<b>(23,968)</b>	<b>(5,528)</b>	<b>(1,624)</b>	<b>(116)</b>		

DEPRECIATION RESERVE

Allocation Method: MSP  
Allocated In Thousands

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

Primary Account	Secondary Account	Description	Total	Allocation	California	Oregon	Washington	Idaho PPL	Montana	WY-PPL	Utah	Id-UPL	WY-UPL	FERC	Other	Nutil
108	3972	MOBILE RADIO EQUIPMENT	(85)	CA	(85)	-	-	-	-	-	-	-	-	-	-	-
108	3972	MOBILE RADIO EQUIPMENT	(30)	IDU	-	-	-	-	-	-	-	(30)	-	-	-	-
108	3972	MOBILE RADIO EQUIPMENT	(1,350)	OR	-	(1,350)	-	-	-	-	-	-	-	-	-	-
108	3972	MOBILE RADIO EQUIPMENT	(269)	SG	(5)	(77)	(24)	-	-	(34)	(106)	(17)	(5)	(1)	-	-
108	3972	MOBILE RADIO EQUIPMENT	(1,182)	SO	(32)	(356)	(99)	-	-	(132)	(468)	(71)	(22)	(3)	-	-
108	3972	MOBILE RADIO EQUIPMENT	(213)	UT	-	-	(504)	-	-	-	(213)	-	-	-	-	-
108	3972	MOBILE RADIO EQUIPMENT	(504)	WA	-	-	-	-	-	-	-	-	-	-	-	-
108	3972	MOBILE RADIO EQUIPMENT	(72)	WYP	-	-	-	-	-	(72)	-	-	-	-	-	-
108	3972	MOBILE RADIO EQUIPMENT	(4)	WYU	-	-	-	-	-	-	-	-	(4)	-	-	-
	<b>Total 3972</b>	<b>MOBILE RADIO EQUIPMENT</b>	<b>(3,708)</b>		<b>(121)</b>	<b>(1,783)</b>	<b>(626)</b>			<b>(238)</b>	<b>(787)</b>	<b>(118)</b>	<b>(30)</b>	<b>(4)</b>		
108	398	MISCELLANEOUS EQUIPMENT	(10)	CA	(10)	-	-	-	-	-	-	-	-	-	-	-
108	398	MISCELLANEOUS EQUIPMENT	(31)	CN	(1)	(10)	(2)	-	-	(2)	(14)	(1)	(0)	-	-	-
108	398	MISCELLANEOUS EQUIPMENT	(21)	IDU	-	-	-	-	-	-	-	(21)	-	-	-	-
108	398	MISCELLANEOUS EQUIPMENT	(99)	OR	(99)	-	-	-	-	-	-	-	-	-	-	-
108	398	MISCELLANEOUS EQUIPMENT	(2)	SE	(0)	(1)	(0)	-	-	(0)	(1)	(0)	(0)	(0)	-	-
108	398	MISCELLANEOUS EQUIPMENT	(719)	SG	(14)	(207)	(63)	-	-	(91)	(283)	(46)	(13)	(3)	-	-
108	398	MISCELLANEOUS EQUIPMENT	(947)	SO	(25)	(286)	(79)	-	-	(106)	(375)	(57)	(17)	(2)	-	-
108	398	MISCELLANEOUS EQUIPMENT	(174)	UT	-	-	(31)	-	-	-	(174)	-	-	-	-	-
108	398	MISCELLANEOUS EQUIPMENT	(31)	WA	-	-	-	-	-	-	-	-	-	-	-	-
108	398	MISCELLANEOUS EQUIPMENT	(39)	WYP	-	-	-	-	-	(39)	-	-	-	-	-	-
108	398	MISCELLANEOUS EQUIPMENT	(11)	WYU	-	-	-	-	-	-	-	-	(11)	-	-	-
	<b>Total 398</b>	<b>MISCELLANEOUS EQUIPMENT</b>	<b>(2,087)</b>		<b>(50)</b>	<b>(603)</b>	<b>(176)</b>			<b>(239)</b>	<b>(847)</b>	<b>(125)</b>	<b>(42)</b>	<b>(5)</b>		
	<b>Total GNLR</b>	<b>General Plant Reserve</b>	<b>(274,286)</b>		<b>(7,585)</b>	<b>(76,813)</b>	<b>(23,609)</b>			<b>(30,127)</b>	<b>(109,041)</b>	<b>(19,244)</b>	<b>(7,451)</b>	<b>(415)</b>		
108	399	DEER CREEK MSP	(47,248)	DEU	-	-	-	-	-	-	(38,225)	(6,704)	(1,991)	(328)	-	-
108	399	MINING	(115,891)	SE	(2,130)	(31,595)	(9,866)	-	-	(16,165)	(45,416)	(7,965)	(2,366)	(389)	-	-
	<b>Total 399</b>	<b>MINING</b>	<b>(163,139)</b>		<b>(2,130)</b>	<b>(31,595)</b>	<b>(9,866)</b>			<b>(16,165)</b>	<b>(83,641)</b>	<b>(14,669)</b>	<b>(4,357)</b>	<b>(717)</b>		
	<b>Total MNGR</b>	<b>Mining Plant Reserve</b>	<b>(163,139)</b>		<b>(2,130)</b>	<b>(31,595)</b>	<b>(9,866)</b>			<b>(16,165)</b>	<b>(83,641)</b>	<b>(14,669)</b>	<b>(4,357)</b>	<b>(717)</b>		
	<b>Grand Total</b>		<b>(4,910,521)</b>		<b>(129,986)</b>	<b>(1,459,094)</b>	<b>(414,890)</b>			<b>(562,876)</b>	<b>(1,924,700)</b>	<b>(315,818)</b>	<b>(90,647)</b>	<b>(12,510)</b>		