

DEFERRED INCOME TAX BALANCES

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	Nutli
1901	190101	ADIT-AMORT OF DEBT DISC & EXP	171	SNP	5	52	14	0	0	19	68	10	3	0	0	0
1901	190103	ADIT-OBSOLETE MINE INVENTORY	7,053	SE	130	1,923	600	0	0	984	2,764	485	144	24	0	0
1901	190105	ADIT-DEFERRED COMP	4,030	SO	108	1,215	336	0	0	450	1,597	242	9	9	0	0
1901	190107	ADIT-FED INC TAX INTEREST	4,494	SO	120	1,355	375	0	0	501	1,781	269	82	11	0	0
1901	190111	ADIT-BAD DEBT	10,257	BADDEBT	345	4,003	985	0	0	661	3,864	403	90	0	0	0
1901	190113	ADIT-SICK LEAVE, VACATION & PT	6,722	SO	180	2,027	561	0	0	750	2,664	403	122	16	0	0
1901	190115	ADIT-INJURY & DAMAGES	6,943	SO	186	2,093	579	0	0	775	2,751	416	126	16	0	0
1901	190119	ADIT-SERP UTILITY	10,081	SO	270	3,039	841	0	0	1,125	3,994	604	183	24	0	0
1901	190121	CHOLLA/GE CONTRACT AMORT	23,651	SG	445	6,804	2,075	0	0	3,003	9,300	1,505	431	86	0	0
1901	190126	TROJAN-ADDITIONAL DECOMMISSION	(2,847)	TROJAN	(53)	(812)	(249)	0	0	(367)	(1,119)	(183)	(10)	(10)	0	0
1901	190128	ADIT-MISC. DEF TAX DEBITS	2,406	SO	64	725	201	0	0	268	953	144	44	6	0	0
1901	190130	ADIT-MISC. DEF REG. ASSET	(89,236)	SO	(2,390)	(26,904)	(7,447)	0	0	(9,956)	(35,357)	(5,349)	(1,624)	(210)	0	0
1901	190134	ADIT-NONCASH PENSION/BONUS/SEVER	(63,773)	SO	(1,708)	(19,227)	(5,322)	0	0	(7,115)	(25,268)	(3,823)	(1,161)	(150)	0	0
1901	190136	ADIT-UTILITY ASSET WRITE DOWN	22,460	SE	413	6,123	1,912	0	0	3,133	8,802	1,544	75	0	0	0
1901	190138	ADIT-MISC. ACCRUALS	(176)	SNP	(5)	(94)	(15)	0	0	(19)	(71)	(10)	(3)	(0)	0	0
1901	190142	MONSANTO CONTRACT	0	SE	0	0	0	0	0	0	0	0	0	0	0	0
1901	190144	ADIT-EMISSION ALLOWANCE	(123)	SE	(2)	(34)	(11)	0	0	(17)	(48)	(8)	(3)	(0)	0	0
1901	190148	ADIT- BONUS LIABILITY	2,055	SO	55	620	172	0	0	229	814	123	37	5	0	0
1901	190150	ADIT- NW POWER ACT	2,178	WYP	0	0	0	0	0	2,178	0	0	0	0	0	0
1901	190152	ADIT- GLENROCK 263A	(2,658)	SE	(49)	(725)	(226)	0	0	(371)	(1,042)	(183)	(54)	(9)	0	0
1901	190156	AMORT. OVERBURDEN-GLENROCK	(3,447)	SE	(63)	(940)	(293)	0	0	(481)	(1,351)	(237)	(70)	(12)	0	0
1901	190158	REDDING RENEGOTIATED CONTRACT	2,794	SG	53	804	245	0	0	355	1,099	178	51	0	0	0
1901	190170	EXCH GAIN/LOSS-TULAMA FARMS	296	DGP	11	163	50	0	0	72	0	0	0	0	0	0
1901	190172	SEC 174 R&E EXPENSE	8,816	SO	236	2,658	736	0	0	984	3,493	529	160	21	0	0
1901	190174	ADIT-SEVERANCE	13,403	SO	359	4,041	1,119	0	0	1,495	5,311	803	244	31	0	0
1901	190184	ADIT 87/88 DEFERRED PENSION - FED	32,974	UT	0	0	0	0	0	0	32,974	0	0	0	0	0
1901	190186	ADIT CA/MT WRITEOFF - FED	(111)	CA	(111)	0	0	0	0	0	0	0	0	0	0	0
1901	190188	ADIT UNIVERSITY OF WYOMING - FED	(292)	WYP	0	0	0	0	0	(292)	0	0	0	0	0	0
1901	190400	PMI-VACATION/BONUS ADJ.	268	SE	5	73	23	0	0	37	105	18	5	1	0	0
1901	190401	PMI-RENT EXP (SAFE HARBOR LEASE)	(1,131)	SE	(21)	(308)	(96)	0	0	(158)	(443)	(78)	(23)	(4)	0	0
1901	190402	PMI-SEC. 263A ADJ.	2,204	SE	40	601	188	0	0	307	864	151	45	7	0	0
1901	190403	PMI-RECL TRUST EARN-INTEREST	12,076	SE	222	3,292	1,028	0	0	1,684	4,732	830	247	41	0	0
1901	190404	PMI-WY EXTRACTION TAXES	1,146	SE	21	312	98	0	0	160	449	79	23	4	0	0
1901	190500	CNC-ACCURED FINAL RECLAM.	122	SE	2	33	10	0	0	17	48	8	2	0	0	0
1901	190504	CNC-AMORT. OVERBURDEN	507	SE	9	138	43	0	0	71	199	35	10	2	0	0
		TOTAL ACCOUNT 1901	13,311		(1,123)	(6,908)	(1,468)	0	0	483	23,926	(1,187)	(407)	(5)	0	0
2811	285601	ACCUM DIT - PPL EMERGENCY FACILITIES	(1,766)	DGP	(64)	(975)	(297)	0	0	(430)	0	0	0	0	0	0
		TOTAL ACCOUNT 2811	(1,766)		(64)	(975)	(297)	0	0	(430)	0	0	0	0	0	0
2821	287001	ADIT - DEVELOPMENT 30% AMORT	541	SE	10	148	46	0	0	75	212	37	11	2	0	0
2821	287003	ADIT AMORT LTD TERM PLT	(6,073)	SO	(163)	(1,831)	(507)	0	0	(678)	(2,406)	(364)	(111)	(14)	0	0
2821	287008	ADIT - FEDERAL - PROPERTY, PLANT & EQUIP	(963,902)	DITBAL	(21,739)	(243,489)	(60,683)	0	0	(82,349)	(467,573)	(66,239)	(23,340)	(2,046)	(59)	3,614
2821	287020	ACCUM DIT - SOGA UPL	(133)	FERC	0	0	0	0	0	0	0	0	0	(133)	0	0
2821	287022	ACCUM DIT - EPUD	(1,480)	OR	0	(1,480)	0	0	0	0	0	0	0	0	0	0
2821	287024	ACCUM DIT - REPAIR ALLOW	(303)	DGP	(11)	(167)	(51)	0	0	(74)	0	0	0	0	0	0
2821	287026	CHOLLA TAX BENEFITS AMORT	(11,288)	SG	(213)	(3,248)	(990)	0	0	(1,434)	(4,439)	(718)	(206)	(41)	0	0
2821	287027	ACCUM DIT - SOGA PPL	444	WYP	0	0	0	0	0	444	0	0	0	0	0	0
2821	287029	CHOLLA CONTRACT DISCOUNT AMORT	(4,476)	SG	(84)	(1,288)	(393)	0	0	(568)	(1,760)	(285)	(82)	(16)	0	0
2821	287031	PMI - DEPRECIATION (TAX)	(7,904)	SE	(145)	(2,155)	(673)	0	0	(1,102)	(3,097)	(543)	(161)	(27)	0	0
		TOTAL ACCOUNT 2821	(994,574)		(22,345)	(253,509)	(63,250)	0	0	(85,684)	(479,064)	(68,113)	(23,888)	(2,275)	(59)	3,614

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2831	287501	ADIT MISC. CONTRACTS/DEPOSITS	3,287	SG	62	946	288	0	0	417	1,292	209	60	12	0	0
2831	287503	ADIT MISC. DEF. CREDITS	3,378	SO	90	1,019	282	0	0	377	1,339	203	61	8	0	0
2831	287505	ADIT SPECIAL ASSESSMENT - DOE	(112)	TROJP	(2)	(32)	(10)	0	0	(14)	(44)	(7)	(2)	(0)	0	0
2831	287507	ACCUM DIT - FAS106	11,236	SO	301	3,387	938	0	0	1,254	4,452	674	204	26	0	0
2831	287509	ADIT REGULATORY ASSET 186.2 - FED	1,317	SO	35	397	110	0	0	177	522	79	24	3	0	0
2831	287511	ACCUM DIT - COAL PILE INVENTORY	(1,265)	SE	(23)	(345)	(108)	0	0	(177)	(496)	(87)	(26)	(4)	0	0
2831	287515	DIT - POST MERGER DEBT LOST	(12,205)	SNP	(329)	(3,704)	(1,011)	0	0	(1,335)	(4,879)	(699)	(220)	(27)	0	0
2831	287517	ACCUM DIT - MERGER COST AMORT - FED	1,137	SO	30	343	95	0	0	127	451	68	21	3	0	0
2831	287521	ACCUM DIT - WEATHERIZATION	(14,945)	SO	(400)	(4,506)	(1,247)	0	0	(1,667)	(5,921)	(896)	(272)	(35)	0	0
2831	287525	ADIT - PREPAID TAXES	(11,101)	GPS	(297)	(3,347)	(926)	0	0	(1,239)	(4,398)	(665)	(202)	(26)	0	0
2831	287527	ADIT - TRUST INC + EXP	1,085	SE	20	296	92	0	0	151	425	75	22	4	0	0
2831	287531	ADIT - ENVIRONMENTAL CLEANUP	9,184	SG	173	2,642	806	0	0	1,166	3,611	584	167	34	0	0
2831	287533	ADIT - EXTRACTATION TAX	110	SE	2	30	9	0	0	15	43	8	2	0	0	0
2831	287545	ADIT - POLLUTION CONTROL	(1,475)	SNP	(40)	(448)	(122)	0	0	(161)	(590)	(84)	(27)	(3)	0	0
2831	287549	R&E - BSIP-SAP WRITE-OFF	18,339	SO	491	5,529	1,530	0	0	2,046	7,266	1,099	334	43	0	0
2831	287552	PMT - MISC	(968)	SE	(18)	(264)	(82)	0	0	(135)	(379)	(67)	(20)	(3)	0	0
2831	287560	GCC - BONUS LIABILITY	645	SE	12	176	55	0	0	90	253	44	13	2	0	0
		TOTAL ACCOUNT 2831	7,646		107	2,119	698	0	0	1,063	2,946	537	141	35	0	0
		Grand Total	(975,383)		(23,424)	(259,274)	(64,317)	0	0	(84,569)	(452,192)	(68,763)	(24,154)	(2,246)	(59)	3,614

INVESTMENT TAX CREDIT AMORTIZATION BALANCE

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2551	285602 ACCUM DEF ITC - PPL - 1983	(6,042)	ITC84	(189)	(4,288)	(857)	0	0	(661)	0	0	0	0	0	(37)
2551	285603 ACCUM DEF ITC - PPL - 1984	(3,978)	ITC85	(216)	(2,893)	(531)	0	0	(462)	0	0	0	0	0	(76)
2551	285604 ACCUM DEF ITC - PPL - 1985	(4,078)	ITC85	(221)	(2,761)	(545)	0	0	(474)	0	0	0	0	0	(78)
2551	285605 ACCUM DEF ITC - PPL - 1986	(3,301)	ITC86	(158)	(2,133)	(433)	0	0	(512)	0	0	0	0	0	(65)
2551	285606 ACCUM DEF ITC - PPL - 1987	(441)	ITC88	(19)	(270)	(66)	0	0	(74)	0	0	0	0	0	(13)
2551	285607 ACCUM DEF ITC - PPL - 1988	(936)	ITC89	(46)	(527)	(143)	0	0	(193)	0	0	0	0	0	(26)
2551	285608 JIM BRIDGER RETROFIT ITC - PPL	(515)	ITC90	(8)	(82)	(20)	0	0	(20)	(242)	(72)	(70)	0	0	(2)
2551	285609 ACCUM DEFERRED ITC - UPL - 70 PRE	(0)	DGU	0	0	0	0	0	0	(0)	(0)	(0)	(0)	0	0
	TOTAL ACCOUNT 2551	(19,290)		(866)	(12,753)	(2,595)	0	0	(2,395)	(242)	(72)	(70)	(0)	0	(298)
	GRAND TOTAL	(19,290)		(866)	(12,753)	(2,595)	0	0	(2,395)	(242)	(72)	(70)	(0)	0	(298)