

B2. O & M EXPENSE

Operation and Maintenance Expense

Allocation Method: MSP
Allocated In Thousands

Period Beginning: April 2002
Period Ending: March 2003

Primary Account	Description	Total	Allocation California	Oregon	Washington	Idaho PPL	Montana	WY-PPL	Utah	Id-UPL	WY-UPL	FERC	Other	Nutil
500	OPERATION SUPERVISION AND ENGINEERING	10,242	193	2,946	899	0	0	1,301	4,027	652	187	37	0	0
500	OPERATION SUPERVISION AND ENGINEERING	1,196	22	356	108	0	0	154	458	70	22	4	0	0
500	OPERATION SUPERVISION AND ENGINEERING	23	DGU	0	0	0	0	0	19	3	1	0	0	0
	Total 500	11,461	215	3,302	1,007	0	0	1,455	4,505	725	210	42	0	0
501	FUEL CONSUMED	(2,039)	(37)	(556)	(174)	0	0	(284)	(799)	(140)	(42)	(7)	0	0
501	FUEL CONSUMED	809	0	0	0	0	0	0	655	115	34	6	0	0
501	FUEL CONSUMED	1,531	27	426	134	0	0	217	592	97	31	5	0	0
501	FUEL CONSUMED	408,415	7,505	111,343	34,768	0	0	56,968	160,052	28,069	8,337	1,371	0	0
501	FUEL CONSUMED	(22,155)	(407)	(6,040)	(1,886)	0	0	(3,090)	(8,682)	(1,523)	(452)	(74)	0	0
501	FUEL CONSUMED	5,004	92	1,364	426	0	0	698	1,961	344	102	17	0	0
501	FUEL CONSUMED	20,786	382	5,667	1,770	0	0	2,899	8,146	1,429	424	70	0	0
501	FUEL CONSUMED	5	0	1	0	0	0	1	2	0	0	0	0	0
501	FUEL CONSUMED	3,413	63	930	291	0	0	476	1,337	235	70	11	0	0
501	FUEL CONSUMED	112	SE	2	30	10	0	44	8	2	0	0	0	0
501	FUEL CONSUMED	(0)	(0)	(0)	(0)	0	0	(0)	(0)	(0)	(0)	(0)	0	0
	Total 501	416,226	7,633	113,261	35,368	0	0	57,948	163,443	28,657	8,514	1,400	0	0
502	STEAM EXPENSES	16,361	308	4,707	1,436	0	0	2,078	6,434	1,041	298	60	0	0
502	STEAM EXPENSES	2,139	SSGCH	637	194	0	0	276	820	126	39	7	0	0
502	STEAM EXPENSES	7,505	DGU	0	0	0	0	0	6,165	998	286	57	0	0
	Total 502	26,006	348	5,344	1,630	0	0	2,354	13,419	2,165	623	124	0	0
503	STEAM FROM OTHER SOURCES	3,890	SE	71	1,061	331	0	543	1,525	267	79	13	0	0
	Total 503	3,890	71	1,061	331	0	0	543	1,525	267	79	13	0	0
505	ELECTRIC EXPENSES	2,921	SG	840	256	0	0	371	1,149	186	53	11	0	0
505	ELECTRIC EXPENSES	928	SSGCH	276	84	0	0	120	356	55	17	3	0	0
	Total 505	3,849	72	1,117	340	0	0	491	1,504	241	70	14	0	0
506	MISCELLANEOUS STEAM POWER EXPENSES	25,402	SG	7,308	2,229	0	0	3,226	9,989	1,617	463	93	0	0
506	MISCELLANEOUS STEAM POWER EXPENSES	1,478	SSGCH	440	134	0	0	191	567	87	27	5	0	0
506	MISCELLANEOUS STEAM POWER EXPENSES	6,140	DGU	0	0	0	0	0	5,044	816	234	47	0	0
	Total 506	33,021	506	7,748	2,363	0	0	3,417	15,599	2,520	724	144	0	0
5061	MISC STEAM EXP - CONSUMABLES	1,356	SG	390	119	0	0	172	533	86	25	5	0	0
50611	MISC STEAM EXP - PLANT CLEANUP	200	SG	58	18	0	0	25	79	13	4	1	0	0
50613	MISC STEAM EXP - COMPUTER EXP	359	SG	103	31	0	0	46	141	23	7	1	0	0
50614	MISC STEAM EXP - OFFICE ADMINISTRATION	190	SG	4	55	0	0	24	75	12	3	1	0	0
50615	MISC STEAM EXP - COMMUNICATIONS	235	SG	4	21	0	0	30	92	15	4	1	0	0
50616	MISC STEAM EXP - FIRE SUPPRESSION	5	SG	1	1	0	0	1	2	0	0	0	0	0
	Total 5061	2,345	44	675	206	0	0	298	922	149	43	9	0	0
5062	MISC STEAM - ENVIRONMENTAL	2,241	SG	645	197	0	0	285	881	143	41	8	0	0
	Total 5062	2,241	42	645	197	0	0	285	881	143	41	8	0	0
5065	MISC STEAM EXP - SECURITY	336	SG	6	97	29	0	43	132	21	6	1	0	0
	Total 5065	336	6	97	29	0	0	43	132	21	6	1	0	0
5066	MISC STEAM EXP - SAFETY	202	SG	4	58	18	0	26	79	13	4	1	0	0
	Total 5066	202	4	58	18	0	0	26	79	13	4	1	0	0

Operation and Maintenance Expense

Allocation Method: MSP
Allocated In Thousands

Period Beginning: April 2002
Period Ending: March 2003

Primary Account	Description	Total	Allocation	California	Oregon	Washington	Idaho PPL	Montana	WY-PPL	Utah	Id-UPPL	WY-UPPL	FERC	Other	Nutil
5067	MISC STEAM EXP - TRAINING	786	SG	15	226	69	0	0	100	309	50	14	3	0	0
	Total 5067	786		15	226	69	0	0	100	309	50	14	3	0	0
5069	MISC STEAM EXP - WATER SUPPLY	24	SG	0	7	2	0	0	3	10	2	0	0	0	0
50699	MISC STEAM EXP - MISCELLANEOUS	79	SG	1	23	7	0	0	10	31	5	1	0	0	0
	Total 5069	104		2	30	9	0	0	13	41	7	2	0	0	0
507	RENTS (STEAM GENERATION)	406	SG	8	117	36	0	0	52	160	26	7	1	0	0
507	RENTS (STEAM GENERATION)	28	SSGCH	1	8	3	0	0	4	11	2	1	0	0	0
507	RENTS (STEAM GENERATION)	499	DGU	0	0	0	0	0	0	410	66	19	4	0	0
	Total 507	933		8	125	38	0	0	55	580	94	27	5	0	0
510	MAINTENANCE SUPERVISION AND ENGINEERING	2,932	SG	55	843	257	0	0	372	1,153	187	53	11	0	0
510	MAINTENANCE SUPERVISION AND ENGINEERING	2,029	SSGCH	38	604	184	0	0	262	778	119	37	7	0	0
510	MAINTENANCE SUPERVISION AND ENGINEERING	1,349	DGU	0	0	0	0	0	0	1,108	179	51	10	0	0
	Total 510	6,309		93	1,448	441	0	0	634	3,038	485	142	28	0	0
511	MAINTENANCE OF STRUCTURES	18,272	SG	344	5,257	1,603	0	0	2,320	7,185	1,163	333	67	0	0
511	MAINTENANCE OF STRUCTURES	599	SSGCH	11	178	54	0	0	77	230	35	11	2	0	0
511	MAINTENANCE OF STRUCTURES	1,682	DGU	0	0	0	0	0	0	1,382	224	64	13	0	0
	Total 511	20,553		355	5,435	1,658	0	0	2,398	8,796	1,422	408	81	0	0
512	MAINTENANCE OF BOILER PLANT	68,254	SG	1,286	19,636	5,989	0	0	8,667	26,839	4,344	1,244	249	0	0
512	MAINTENANCE OF BOILER PLANT	3,443	SSGCH	64	1,025	312	0	0	444	1,320	203	64	11	0	0
512	MAINTENANCE OF BOILER PLANT	10,311	DGU	0	0	0	0	0	0	8,469	1,371	393	79	0	0
	Total 512	82,007		1,349	20,661	6,301	0	0	9,112	36,628	5,917	1,700	339	0	0
513	MAINTENANCE OF ELECTRIC PLANT	21,394	SG	403	6,155	1,877	0	0	2,717	8,413	1,362	390	78	0	0
513	MAINTENANCE OF ELECTRIC PLANT	276	SSGCH	5	82	25	0	0	36	106	16	5	1	0	0
513	MAINTENANCE OF ELECTRIC PLANT	4,416	DGU	0	0	0	0	0	0	3,627	587	168	34	0	0
	Total 513	26,087		408	6,237	1,902	0	0	2,752	12,146	1,965	563	113	0	0
514	MAINTENANCE OF MISC STEAM PLANT	6,118	SG	115	1,760	537	0	0	777	2,406	389	112	22	0	0
514	MAINTENANCE OF MISC STEAM PLANT	1,655	SSGCH	31	493	150	0	0	214	635	97	31	6	0	0
514	MAINTENANCE OF MISC STEAM PLANT	1,224	DGU	0	0	0	0	0	0	1,005	163	47	9	0	0
	Total 514	8,996		146	2,253	687	0	0	990	4,045	649	189	37	0	0
	Total STEX Steam O&M Expense	645,351		11,318	169,720	52,593	0	0	82,912	267,594	45,490	13,360	2,363	0	0

Operation and Maintenance Expense

Allocation Method: MSP
Allocated In Thousands

Period Beginning: April 2002
Period Ending: March 2003

Primary Account	Description	Total	Allocation	California	Oregon	Washington	Idaho PPL	Montana	WY-PPL	Utah	Id-UPL	WY-UPL	FERC	Other	Nutil
535	OPERATION SUPERVISION AND ENGINEERING	1,510	SG	28	434	132	0	0	0	192	594	96	28	6	0
535	OPERATION SUPERVISION AND ENGINEERING	(8,499)	DGP	(307)	(4,691)	(1,431)	0	0	(2,070)	0	0	0	0	0	0
	Total 535	(6,989)		(279)	(4,256)	(1,298)	0	0	(1,879)	594	96	28	6	0	0
536	WATER FOR POWER	50	DGP	2	28	8	0	0	12	0	0	0	0	0	0
	Total 536	50		2	28	8	0	0	12	0	0	0	0	0	0
537	HYDRAULIC EXPENSES	4	SG	0	1	0	0	0	1	2	0	0	0	0	0
537	HYDRAULIC EXPENSES	2,480	DGP	90	1,368	417	0	0	604	0	0	0	0	0	0
	Total 537	2,484		90	1,370	418	0	0	605	2	0	0	0	0	0
539	MISC HYDRAULIC POWER GENERATION EXPENSES	3,273	SG	62	942	287	0	0	416	1,287	208	60	12	0	0
539	MISC HYDRAULIC POWER GENERATION EXPENSES	17,016	DGP	615	9,391	2,864	0	0	4,145	0	0	0	0	0	0
	Total 539	20,289		677	10,333	3,151	0	0	4,561	1,287	208	60	12	0	0
540	RENTS (HYDRO GENERATION)	6	SG	0	2	1	0	0	1	2	0	0	0	0	0
540	RENTS (HYDRO GENERATION)	39	DGP	1	21	7	0	0	9	0	0	0	0	0	0
	Total 540	45		2	23	7	0	0	10	2	0	0	0	0	0
541	MAINTENANCE SUPERVISION AND ENGINEERING	3	SG	0	1	0	0	0	0	1	0	0	0	0	0
	Total 541	3		0	1	0	0	0	0	1	0	0	0	0	0
542	MAINTENANCE OF STRUCTURES	53	SG	1	15	5	0	0	7	21	3	1	0	0	0
542	MAINTENANCE OF STRUCTURES	1,696	DGP	61	936	286	0	0	413	0	0	0	0	0	0
	Total 542	1,750		62	952	290	0	0	420	21	3	1	0	0	0
543	MAINT OF RESERVOIRS, DAMS AND WATERWAYS	915	SG	17	263	80	0	0	116	360	58	17	3	0	0
543	MAINT OF RESERVOIRS, DAMS AND WATERWAYS	1,383	DGP	50	763	233	0	0	337	0	0	0	0	0	0
	Total 543	2,298		67	1,027	313	0	0	453	360	58	17	3	0	0
544	MAINTENANCE OF ELECTRIC PLANT	255	SG	5	73	22	0	0	32	100	16	5	1	0	0
544	MAINTENANCE OF ELECTRIC PLANT	1,922	DGP	69	1,061	324	0	0	468	0	0	0	0	0	0
	Total 544	2,178		74	1,134	346	0	0	501	100	16	5	1	0	0
545	MAINTENANCE OF MISC HYDRAULIC PLANT	715	SG	13	206	63	0	0	91	281	46	13	3	0	0
545	MAINTENANCE OF MISC HYDRAULIC PLANT	2,180	DGP	79	1,203	367	0	0	531	0	0	0	0	0	0
	Total 545	2,895		92	1,409	430	0	0	622	281	46	13	3	0	0
	Total HVEX Hydro O&M Expense	25,003		787	12,020	3,666	0	0	5,306	2,648	429	123	25	0	0

Operation and Maintenance Expense

Allocation Method: MSP
Allocated In Thousands

Period Beginning: April 2002
Period Ending: March 2003

Primary Account	Description	Total	Allocation California	Oregon	Washington	Idaho PPL	Montana	WY-PPL	Utah	Id-UPL	WY-UPL	FERC	Other	Nutil
547	FUEL	71,286	1,310	19,434	6,069	0	0	9,943	27,936	4,899	1,455	239	0	0
	Total 547	71,286	1,310	19,434	6,069	0	0	9,943	27,936	4,899	1,455	239	0	0
548	GENERATION EXPENSES	(390)	(7)	(112)	(34)	0	0	(50)	(153)	(25)	(7)	(1)	0	0
548	GENERATION EXPENSES	17,845	336	5,270	1,599	0	0	2,192	6,984	1,087	312	65	0	0
	Total 548	17,455	328	5,158	1,565	0	0	2,143	6,831	1,062	305	63	0	0
549	MISC OTHER POWER GENERATION EXPENSES	1,533	29	441	135	0	0	195	603	98	28	6	0	0
	Total 549	1,533	29	441	135	0	0	195	603	98	28	6	0	0
550	RENTS (OTHER GENERATION)	6,107	115	1,757	536	0	0	776	2,402	389	111	22	0	0
	Total 550	6,107	115	1,757	536	0	0	776	2,402	389	111	22	0	0
551	MAINTENANCE SUPERVISION AND ENGINEERING	6	0	2	1	0	0	1	2	0	0	0	0	0
	Total 551	6	0	2	1	0	0	1	2	0	0	0	0	0
552	MAINTENANCE OF STRUCTURES	4	0	1	0	0	0	1	2	0	0	0	0	0
	Total 552	4	0	1	0	0	0	1	2	0	0	0	0	0
553	MAINT OF GENERATING AND ELECTRIC PLANT	34	1	10	3	0	0	4	13	2	1	0	0	0
	Total 553	34	1	10	3	0	0	4	13	2	1	0	0	0
554	MAINT OF MISC OTHER POWER GEN PLANT	19	0	6	2	0	0	2	8	1	0	0	0	0
	Total 554	19	0	6	2	0	0	2	8	1	0	0	0	0
	Total OTEX Other Production O&M Expense	96,445	1,784	26,808	8,309	0	0	13,065	37,797	6,452	1,900	331	0	0

Operation and Maintenance Expense

Allocation Method: MSP
Allocated In Thousands

Period Beginning: April 2002
Period Ending: March 2003

Primary Account	Description	Total	Allocation	California	Oregon	Washington	Idaho PPL	Montana	WY-PPL	Utah	Id-UPL	WY-UPL	FERC	Other	Nutil
55511	REGIONAL BILL INTCHG REC/DEL-OR (PACIF)	(66,211)	OR	0	(66,211)	0	0	0	0	0	0	0	0	0	0
55512	REGIONAL BILL INTCHG REC/DEL-WA (PACIF)	(20,851)	WA	0	0	(20,851)	0	0	0	0	0	0	0	0	0
555133	REGIONAL BILL INTCHG REC/DEL-ID (UTAH)	(26,993)	IDU	0	0	0	0	0	0	0	(26,993)	0	0	0	0
	Total 5551	(114,054)		0	(66,211)	(20,851)	0	0	0	0	(26,993)	0	0	0	0
55525	OTHER ENERGY PURCHASES, INTCHG REC/DEL	34,211	SE	629	9,327	2,912	0	0	4,772	13,407	2,351	698	115	0	0
	Total 5552	34,211		629	9,327	2,912	0	0	4,772	13,407	2,351	698	115	0	0
55555	IPP ENERGY PURCHASE	21,313	SG	401	6,132	1,870	0	0	2,707	8,381	1,356	389	78	0	0
	Total 5555	21,313		401	6,132	1,870	0	0	2,707	8,381	1,356	389	78	0	0
55565	PRE-MERGER FIRM ENERGY PURCHASES - PPL	58,954	SE	1,083	16,072	5,019	0	0	8,223	23,103	4,052	1,203	198	0	0
55566	PRE-MERGER DEMAND PURCHASES-PPL	57,576	SG	1,084	16,564	5,052	0	0	7,311	22,641	3,664	1,050	210	0	0
55567	POST-MERG FIRM PURCHASES/DEMAND & ENERGY	926,052	SG	17,442	266,411	81,255	0	0	117,598	364,150	58,936	16,880	3,379	0	0
55568	PRE-MERGER DEMAND PURCHASES - UPL	12,550	SG	236	3,610	1,101	0	0	1,594	4,935	799	229	46	0	0
55569	PRE-MERGER FIRM ENERGY PURCHASES - UPL	12,469	SE	229	3,399	1,061	0	0	1,739	4,887	857	255	42	0	0
	Total 5556	1,067,601		20,076	306,057	93,488	0	0	136,466	419,715	68,308	19,617	3,875	0	0
556	SYSTEM CONTROL AND LOAD DISPATCHING	8	SG	0	2	1	0	0	1	3	1	0	0	0	0
	Total 556	8		0	2	1	0	0	1	3	1	0	0	0	0
557	OTHER EXPENSES	49,571	SG	934	14,261	4,350	0	0	6,295	19,493	3,155	904	181	0	0
	Total 557	49,571		934	14,261	4,350	0	0	6,295	19,493	3,155	904	181	0	0
	Total PSEX Power Supply O&M Expense	1,058,650		22,040	269,568	81,770	0	0	150,240	460,999	48,178	21,607	4,248	0	0

Operation and Maintenance Expense

Allocation Method: MSP
Allocated In Thousands

Period Beginning: April 2002
Period Ending: March 2003

Primary Account	Description	Total	Allocation	California	Oregon	Washington	Idaho PPL	Montana	WY-PPL	Utah	Id-UPL	WY-UPL	FERC	Other	Nutil
560	OPERATION SUPERVISION AND ENGINEERING	3,849	SG	73	1,107	338	0	0	489	1,514	245	70	14	0	0
	Total 560	3,849		73	1,107	338	0	0	489	1,514	245	70	14	0	0
561	LOAD DISPATCHING	3,407	SG	64	980	299	0	0	433	1,340	217	62	12	0	0
	Total 561	3,407		64	980	299	0	0	433	1,340	217	62	12	0	0
562	STATION EXPENSES (TRANSMISSION)	1,336	SG	25	384	117	0	0	170	525	85	24	5	0	0
	Total 562	1,336		25	384	117	0	0	170	525	85	24	5	0	0
563	OVERHEAD LINE EXPENSES	2,145	SG	40	617	188	0	0	272	844	137	39	8	0	0
	Total 563	2,145		40	617	188	0	0	272	844	137	39	8	0	0
5651	SHORT-TERM FIRM WHEELING	(586)	SG	(11)	(169)	(51)	0	0	(74)	(230)	(37)	(11)	(2)	0	0
	Total 5651	(586)		(11)	(169)	(51)	0	0	(74)	(230)	(37)	(11)	(2)	0	0
56525	NON-FIRM WHEELING EXPENSE	1,427	SE	26	389	121	0	0	199	559	98	29	5	0	0
56526	PRE-MERGER FIRM WHEELING EXPENSE - PPL	36,569	SG	689	10,520	3,209	0	0	4,644	14,380	2,327	667	133	0	0
56527	PRE-MERGER FIRM WHEELING - UPL	173	SG	3	50	15	0	0	22	68	11	3	1	0	0
	Total 5652	38,169		718	10,959	3,345	0	0	4,865	15,007	2,436	699	139	0	0
56546	POST-MERGER FIRM WHEELING EXP	34,588	SG	651	9,950	3,035	0	0	4,392	13,601	2,201	630	126	0	0
	Total 5654	34,588		651	9,950	3,035	0	0	4,392	13,601	2,201	630	126	0	0
566	MISC TRANSMISSION EXPENSES	1,789	SG	34	515	157	0	0	227	704	114	33	7	0	0
	Total 566	1,789		34	515	157	0	0	227	704	114	33	7	0	0
567	RENTS (TRANSMISSION)	562	SG	11	162	49	0	0	71	221	36	10	2	0	0
	Total 567	562		11	162	49	0	0	71	221	36	10	2	0	0
568	MAINTENANCE SUPERVISION AND ENGINEERING	4	SG	0	1	0	0	0	1	2	0	0	0	0	0
	Total 568	4		0	1	0	0	0	1	2	0	0	0	0	0
569	MAINTENANCE OF STRUCTURES	1	SG	0	0	0	0	0	0	0	0	0	0	0	0
	Total 569	1		0	0	0	0	0	0	0	0	0	0	0	0
570	MAINTENANCE OF STATION EQUIPMENT	6,017	SG	113	1,731	528	0	0	764	2,366	383	110	22	0	0
	Total 570	6,017		113	1,731	528	0	0	764	2,366	383	110	22	0	0
571	MAINTENANCE OF OVERHEAD LINES	7,300	SG	137	2,100	641	0	0	927	2,871	465	133	27	0	0
	Total 571	7,300		137	2,100	641	0	0	927	2,871	465	133	27	0	0
573	MAINTENANCE OF MISC TRANSMISSION PLANT	46	SG	1	13	4	0	0	6	18	3	1	0	0	0
	Total 573	46		1	13	4	0	0	6	18	3	1	0	0	0
	Total TNEX Transmission O&M Expense	98,626		1,857	28,352	8,650	0	0	12,542	38,781	6,284	1,801	359	0	0

Operation and Maintenance Expense

Allocation Method: MSP
Allocated In Thousands

Period Beginning: April 2002
Period Ending: March 2003

Primary Account	Description	Total	Allocation	California	Oregon	Washington	Idaho PPL	Montana	WY-PPL	Utah	Id-UPL	WY-UPL	FERC	Other	Nutil
580	OPERATION SUPERVISION AND ENGINEERING	18	CA	18	0	0	0	0	0	0	0	0	0	0	0
580	OPERATION SUPERVISION AND ENGINEERING	25	IDU	0	0	0	0	0	0	0	0	25	0	0	0
580	OPERATION SUPERVISION AND ENGINEERING	37	OR	0	37	0	0	0	0	0	0	0	0	0	0
580	OPERATION SUPERVISION AND ENGINEERING	(4,259)	SNPD	(181)	(1,420)	(320)	0	0	(349)	(1,735)	(186)	(69)	0	0	0
580	OPERATION SUPERVISION AND ENGINEERING	342	UT	0	0	0	0	0	0	342	0	0	0	0	0
	Total 580	(3,837)		(163)	(1,382)	(320)	0	0	(349)	(1,394)	(161)	(69)	0	0	0
581	LOAD DISPATCHING	5,773	SNPD	245	1,924	434	0	0	473	2,352	253	93	0	0	0
	Total 581	5,773		245	1,924	434	0	0	473	2,352	253	93	0	0	0
582	STATION EXPENSES (DISTRIBUTION)	19	CA	19	0	0	0	0	0	0	0	0	0	0	0
582	STATION EXPENSES (DISTRIBUTION)	177	IDU	0	0	0	0	0	0	0	0	177	0	0	0
582	STATION EXPENSES (DISTRIBUTION)	366	OR	0	366	0	0	0	0	0	0	0	0	0	0
582	STATION EXPENSES (DISTRIBUTION)	483	SNPD	21	161	36	0	0	40	197	21	8	0	0	0
582	STATION EXPENSES (DISTRIBUTION)	302	UT	0	0	0	0	0	0	302	0	0	0	0	0
582	STATION EXPENSES (DISTRIBUTION)	91	WA	0	0	91	0	0	0	0	0	0	0	0	0
582	STATION EXPENSES (DISTRIBUTION)	239	WYP	0	0	0	0	0	239	0	0	0	0	0	0
	Total 582	1,677		39	527	127	0	0	279	499	198	8	0	0	0
583	OVERHEAD LINE EXPENSES	821	CA	821	0	0	0	0	0	0	0	0	0	0	0
583	OVERHEAD LINE EXPENSES	693	IDU	0	0	0	0	0	0	0	0	693	0	0	0
583	OVERHEAD LINE EXPENSES	4,686	OR	0	4,686	0	0	0	0	0	0	0	0	0	0
583	OVERHEAD LINE EXPENSES	4,491	SNPD	191	1,497	337	0	0	368	1,830	196	73	0	0	0
583	OVERHEAD LINE EXPENSES	3,291	UT	0	0	0	0	0	0	3,291	0	0	0	0	0
583	OVERHEAD LINE EXPENSES	1,165	WA	0	0	1,165	0	0	0	0	0	0	0	0	0
583	OVERHEAD LINE EXPENSES	(923)	WYP	0	0	0	0	0	(923)	0	0	0	0	0	0
583	OVERHEAD LINE EXPENSES	289	WYU	0	0	0	0	0	0	0	0	289	0	0	0
	Total 583	14,514		1,012	6,182	1,503	0	0	(555)	5,121	889	361	0	0	0
584	UNDERGROUND LINE EXPENSES	16	CA	16	0	0	0	0	0	0	0	0	0	0	0
584	UNDERGROUND LINE EXPENSES	3	IDU	0	0	0	0	0	0	0	0	3	0	0	0
584	UNDERGROUND LINE EXPENSES	356	OR	0	356	0	0	0	0	0	0	0	0	0	0
584	UNDERGROUND LINE EXPENSES	1	SNPD	0	0	0	0	0	0	0	1	0	0	0	0
584	UNDERGROUND LINE EXPENSES	206	UT	0	0	0	0	0	0	206	0	0	0	0	0
584	UNDERGROUND LINE EXPENSES	9	WA	0	0	9	0	0	0	0	0	0	0	0	0
584	UNDERGROUND LINE EXPENSES	10	WYP	0	0	0	0	0	10	0	0	0	0	0	0
584	UNDERGROUND LINE EXPENSES	9	WYU	0	0	0	0	0	0	0	0	9	0	0	0
	Total 584	611		16	357	9	0	0	10	207	3	10	0	0	0

Operation and Maintenance Expense

Allocation Method: MSP
Allocated In Thousands

Period Beginning: April 2002
Period Ending: March 2003

Primary Account	Description	Total	Allocation California	Oregon	Washington	Idaho PPL	Montana	WY-PPL	Utah	Id-UPL	WY-UPL	FERC	Other	Nutil
586	METER EXPENSES	190	CA	0	0	0	0	0	0	0	0	0	0	0
586	METER EXPENSES	217	IDU	0	0	0	0	0	0	217	0	0	0	0
586	METER EXPENSES	1,422	OR	1,422	0	0	0	0	0	0	0	0	0	0
586	METER EXPENSES	1,422	SNPD	474	107	0	0	116	579	62	23	0	0	0
586	METER EXPENSES	877	UT	0	0	0	0	0	877	0	0	0	0	0
586	METER EXPENSES	451	WA	0	451	0	0	0	0	0	0	0	0	0
586	METER EXPENSES	274	WYP	0	0	0	0	274	0	0	0	0	0	0
586	METER EXPENSES	55	WYU	0	0	0	0	0	0	0	55	0	0	0
	Total 586	4,909		1,896	558	0	0	391	1,456	280	78	0	0	0
587	CUSTOMER INSTALLATIONS EXPENSES	36	SNPD	2	12	3	0	0	3	15	2	1	0	0
	Total 587	36		12	3	0	0	3	15	2	1	0	0	0
588	MISC DISTRIBUTION EXPENSES	181	CA	0	0	0	0	0	0	0	0	0	0	0
588	MISC DISTRIBUTION EXPENSES	(938)	IDU	0	0	0	0	0	0	(938)	0	0	0	0
588	MISC DISTRIBUTION EXPENSES	(243)	OR	0	(243)	0	0	0	0	0	0	0	0	0
588	MISC DISTRIBUTION EXPENSES	3,857	SNPD	164	1,285	290	0	316	1,571	169	62	0	0	0
588	MISC DISTRIBUTION EXPENSES	(2,436)	UT	0	0	0	0	0	(2,436)	0	0	0	0	0
588	MISC DISTRIBUTION EXPENSES	86	WA	0	86	0	0	0	0	0	0	0	0	0
588	MISC DISTRIBUTION EXPENSES	40	WYP	0	0	0	0	40	0	0	0	0	0	0
588	MISC DISTRIBUTION EXPENSES	480	WYU	0	0	0	0	0	0	0	480	0	0	0
	Total 588	1,028		1,043	376	0	0	356	(865)	(769)	543	0	0	0
589	RENTS (DISTRIBUTION)	73	CA	0	0	0	0	0	0	0	0	0	0	0
589	RENTS (DISTRIBUTION)	19	IDU	0	0	0	0	0	0	0	19	0	0	0
589	RENTS (DISTRIBUTION)	979	OR	0	979	0	0	0	0	0	0	0	0	0
589	RENTS (DISTRIBUTION)	303	SNPD	13	101	23	0	25	124	13	5	0	0	0
589	RENTS (DISTRIBUTION)	591	UT	0	0	0	0	0	591	0	0	0	0	0
589	RENTS (DISTRIBUTION)	113	WA	0	113	0	0	0	0	0	0	0	0	0
589	RENTS (DISTRIBUTION)	351	WYP	0	0	0	0	351	0	0	0	0	0	0
589	RENTS (DISTRIBUTION)	22	WYU	0	0	0	0	0	0	0	22	0	0	0
	Total 589	2,452		1,080	136	0	0	376	715	33	27	0	0	0
590	MAINTENANCE SUPERVISION AND ENGINEERING	82	OR	0	82	0	0	0	0	0	0	0	0	0
590	MAINTENANCE SUPERVISION AND ENGINEERING	165	SNPD	7	55	12	0	13	67	7	3	0	0	0
590	MAINTENANCE SUPERVISION AND ENGINEERING	223	UT	0	0	0	0	0	223	0	0	0	0	0
	Total 590	469		7	137	12	0	13	290	7	3	0	0	0

Operation and Maintenance Expense

Allocation Method: MSP
Allocated In Thousands

Period Beginning: April 2002
Period Ending: March 2003

Primary Account	Description	Total	Allocation California	Oregon	Washington	Idaho PPL	Montana	WY-PPL	Utah	Id-UPPL	WY-UPPL	FERC	Other	Nuctl
592	MAINTENANCE OF STATION EQUIPMENT	67	CA	67	0	0	0	0	0	0	0	0	0	0
592	MAINTENANCE OF STATION EQUIPMENT	143	IDU	0	0	0	0	0	0	0	143	0	0	0
592	MAINTENANCE OF STATION EQUIPMENT	1,780	OR	0	1,780	0	0	0	0	0	0	0	0	0
592	MAINTENANCE OF STATION EQUIPMENT	0	SG	0	0	0	0	0	0	0	0	0	0	0
592	MAINTENANCE OF STATION EQUIPMENT	1,621	SNPD	69	540	122	0	133	660	71	26	0	0	0
592	MAINTENANCE OF STATION EQUIPMENT	535	UT	0	0	0	0	0	535	0	0	0	0	0
592	MAINTENANCE OF STATION EQUIPMENT	395	WA	0	0	395	0	0	0	0	0	0	0	0
592	MAINTENANCE OF STATION EQUIPMENT	794	WYP	0	0	0	0	794	0	0	0	0	0	0
592	MAINTENANCE OF STATION EQUIPMENT	26	WYU	0	0	0	0	0	0	0	26	0	0	0
	Total 592	5,362		136	2,320	517	0	927	1,196	214	52	0	0	0
593	MAINTENANCE OF OVERHEAD LINES	1,389	CA	0	0	0	0	0	0	0	0	0	0	0
593	MAINTENANCE OF OVERHEAD LINES	2,366	IDU	0	0	0	0	0	0	0	2,366	0	0	0
593	MAINTENANCE OF OVERHEAD LINES	17,040	OR	0	17,040	0	0	0	0	0	0	0	0	0
593	MAINTENANCE OF OVERHEAD LINES	(7,342)	SNPD	(312)	(2,447)	(551)	0	(601)	(2,991)	(321)	(119)	0	0	0
593	MAINTENANCE OF OVERHEAD LINES	17,234	UT	0	0	0	0	0	17,234	0	0	0	0	0
593	MAINTENANCE OF OVERHEAD LINES	2,993	WA	0	0	2,993	0	0	0	0	0	0	0	0
593	MAINTENANCE OF OVERHEAD LINES	2,174	WYP	0	0	0	0	2,174	0	0	0	0	0	0
593	MAINTENANCE OF OVERHEAD LINES	490	WYU	0	0	0	0	0	0	0	490	0	0	0
	Total 593	36,345		1,077	14,593	2,442	0	1,573	14,243	2,045	371	0	0	0
594	MAINTENANCE OF UNDERGROUND LINES	387	CA	0	0	0	0	0	0	0	0	0	0	0
594	MAINTENANCE OF UNDERGROUND LINES	479	IDU	0	0	0	0	0	0	0	479	0	0	0
594	MAINTENANCE OF UNDERGROUND LINES	5,923	OR	0	5,923	0	0	0	0	0	0	0	0	0
594	MAINTENANCE OF UNDERGROUND LINES	20	SNPD	1	7	2	0	2	8	8	1	0	0	0
594	MAINTENANCE OF UNDERGROUND LINES	8,932	UT	0	0	0	0	0	8,932	0	0	0	0	0
594	MAINTENANCE OF UNDERGROUND LINES	920	WA	0	0	920	0	0	0	0	0	0	0	0
594	MAINTENANCE OF UNDERGROUND LINES	1,428	WYP	0	0	0	0	1,428	0	0	0	0	0	0
594	MAINTENANCE OF UNDERGROUND LINES	415	WYU	0	0	0	0	0	0	0	415	0	0	0
	Total 594	18,504		388	5,930	921	0	1,429	8,940	480	415	0	0	0
595	MAINTENANCE OF LINE TRANSFORMERS	1	CA	1	0	0	0	0	0	0	0	0	0	0
595	MAINTENANCE OF LINE TRANSFORMERS	8	IDU	0	0	0	0	0	0	0	8	0	0	0
595	MAINTENANCE OF LINE TRANSFORMERS	44	OR	0	44	0	0	0	0	0	0	0	0	0
595	MAINTENANCE OF LINE TRANSFORMERS	16	UT	0	0	0	0	0	16	0	0	0	0	0
595	MAINTENANCE OF LINE TRANSFORMERS	4	WA	0	0	4	0	0	0	0	0	0	0	0
595	MAINTENANCE OF LINE TRANSFORMERS	1	WYP	0	0	0	0	1	0	0	0	0	0	0
	Total 595	74		1	44	4	0	1	16	8	0	0	0	0

Operation and Maintenance Expense

Allocation Method: MSP
Allocated In Thousands

Period Beginning: April 2002
Period Ending: March 2003

Primary Account	Description	Total	Allocation California	Oregon	Washington	Idaho PPL	Montana	WY-PPL	Utah	Id-UPL	WY-UPL	FERC	Other	Nutil
596	MAINT OF STREET LIGHT & SIGNAL SYSTEMS	61	61	0	0	0	0	0	0	0	0	0	0	0
596	MAINT OF STREET LIGHT & SIGNAL SYSTEMS	70	0	0	0	0	0	0	0	0	70	0	0	0
596	MAINT OF STREET LIGHT & SIGNAL SYSTEMS	757	0	757	0	0	0	0	0	0	0	0	0	0
596	MAINT OF STREET LIGHT & SIGNAL SYSTEMS	39	2	13	3	0	0	3	16	2	1	0	0	0
596	MAINT OF STREET LIGHT & SIGNAL SYSTEMS	3,406	0	0	0	0	0	0	3,406	0	0	0	0	0
596	MAINT OF STREET LIGHT & SIGNAL SYSTEMS	142	0	0	142	0	0	0	0	0	0	0	0	0
596	MAINT OF STREET LIGHT & SIGNAL SYSTEMS	280	0	0	0	0	0	280	0	0	0	0	0	0
596	MAINT OF STREET LIGHT & SIGNAL SYSTEMS	54	0	0	0	0	0	0	0	0	54	0	0	0
	Total 596	4,809	62	770	145	0	0	283	3,422	71	55	0	0	0
597	MAINTENANCE OF METERS	38	38	0	0	0	0	0	0	0	0	0	0	0
597	MAINTENANCE OF METERS	142	0	0	0	0	0	0	0	142	0	0	0	0
597	MAINTENANCE OF METERS	703	0	703	0	0	0	0	0	0	0	0	0	0
597	MAINTENANCE OF METERS	513	22	171	39	0	0	42	209	22	8	0	0	0
597	MAINTENANCE OF METERS	810	0	0	0	0	0	0	810	0	0	0	0	0
597	MAINTENANCE OF METERS	233	0	0	233	0	0	0	0	0	0	0	0	0
597	MAINTENANCE OF METERS	203	0	0	0	0	0	203	0	0	0	0	0	0
597	MAINTENANCE OF METERS	34	0	0	0	0	0	0	0	0	34	0	0	0
	Total 597	2,677	60	874	272	0	0	245	1,019	164	42	0	0	0
598	MAINTENANCE OF MISC DISTRIBUTION PLANT	443	443	0	0	0	0	0	0	0	0	0	0	0
598	MAINTENANCE OF MISC DISTRIBUTION PLANT	787	0	0	0	0	0	0	0	0	787	0	0	0
598	MAINTENANCE OF MISC DISTRIBUTION PLANT	7,319	0	7,319	0	0	0	0	0	0	0	0	0	0
598	MAINTENANCE OF MISC DISTRIBUTION PLANT	(16,200)	(688)	(5,399)	(1,217)	0	0	(1,326)	(6,600)	(709)	(262)	0	0	0
598	MAINTENANCE OF MISC DISTRIBUTION PLANT	5,086	0	0	0	0	0	0	5,086	0	0	0	0	0
598	MAINTENANCE OF MISC DISTRIBUTION PLANT	1,050	0	0	1,050	0	0	0	0	0	0	0	0	0
598	MAINTENANCE OF MISC DISTRIBUTION PLANT	924	0	0	0	0	0	924	0	0	0	0	0	0
598	MAINTENANCE OF MISC DISTRIBUTION PLANT	233	0	0	0	0	0	0	0	0	233	0	0	0
	Total 598	(357)	(244)	1,920	(166)	0	0	(402)	(1,514)	78	(29)	0	0	0
	Total DNEX Distribution O&M Expense	95,045	3,319	38,227	6,971	0	0	5,053	35,719	3,795	1,961	0	0	0

Operation and Maintenance Expense

Allocation Method: MSP
Allocated In Thousands

Period Beginning: April 2002
Period Ending: March 2003

Primary Account	Description	Total	Allocation California	Oregon	Washington	Idaho PPL	Montana	WY-PPL	Utah	Id-UPL	WY-UPL	FERC	Other	Nutil
901	SUPERVISION (CUSTOMER ACCOUNTS)	40	CA	0	0	0	0	0	0	0	0	0	0	0
901	SUPERVISION (CUSTOMER ACCOUNTS)	8,306	CN	2,744	647	0	0	586	3,705	318	74	0	0	0
901	SUPERVISION (CUSTOMER ACCOUNTS)	13	IDU	0	0	0	0	0	0	13	0	0	0	0
901	SUPERVISION (CUSTOMER ACCOUNTS)	792	OR	0	0	0	0	0	0	0	0	0	0	0
901	SUPERVISION (CUSTOMER ACCOUNTS)	712	UT	0	0	0	0	0	712	0	0	0	0	0
901	SUPERVISION (CUSTOMER ACCOUNTS)	269	WA	0	269	0	0	0	0	0	0	0	0	0
901	SUPERVISION (CUSTOMER ACCOUNTS)	497	WYP	0	0	0	0	497	0	0	0	0	0	0
901	SUPERVISION (CUSTOMER ACCOUNTS)	60	WYU	0	0	0	0	0	0	0	60	0	0	0
	Total 901	10,688		271	3,537	916	0	1,083	4,417	331	133	0	0	0
902	METER READING EXPENSES	506	CA	0	0	0	0	0	0	0	0	0	0	0
902	METER READING EXPENSES	77	CN	25	6	0	0	5	34	3	1	0	0	0
902	METER READING EXPENSES	1,181	IDU	0	0	0	0	0	0	1,181	0	0	0	0
902	METER READING EXPENSES	5,244	OR	0	5,244	0	0	0	0	0	0	0	0	0
902	METER READING EXPENSES	8,093	UT	0	0	0	0	0	8,093	0	0	0	0	0
902	METER READING EXPENSES	1,362	WA	0	0	1,362	0	0	0	0	0	0	0	0
902	METER READING EXPENSES	1,515	WYP	0	0	0	0	1,515	0	0	0	0	0	0
902	METER READING EXPENSES	217	WYU	0	0	0	0	0	0	0	217	0	0	0
	Total 902	18,196		508	5,269	1,368	0	1,521	8,127	1,184	218	0	0	0
903	CUSTOMER RECORDS AND COLLECTION EXPENSES	1	UT	0	0	0	0	0	0	1	0	0	0	0
	Total 903	1		0	0	0	0	0	0	1	0	0	0	0
9032	CUSTOMER ACCOUNTING - BILLING	58	CA	0	0	0	0	0	0	0	0	0	0	0
9032	CUSTOMER ACCOUNTING - BILLING	17,979	CN	5,941	1,402	0	0	1,268	8,020	689	159	0	0	0
9032	CUSTOMER ACCOUNTING - BILLING	121	IDU	0	0	0	0	0	0	121	0	0	0	0
9032	CUSTOMER ACCOUNTING - BILLING	267	OR	0	267	0	0	0	0	0	0	0	0	0
9032	CUSTOMER ACCOUNTING - BILLING	440	UT	0	0	0	0	0	440	0	0	0	0	0
9032	CUSTOMER ACCOUNTING - BILLING	74	WA	0	0	74	0	0	0	0	0	0	0	0
9032	CUSTOMER ACCOUNTING - BILLING	42	WYP	0	0	0	0	42	0	0	0	0	0	0
9032	CUSTOMER ACCOUNTING - BILLING	26	WYU	0	0	0	0	0	0	0	26	0	0	0
	Total 9032	19,007		558	6,208	1,475	0	1,310	8,460	810	185	0	0	0
9033	CUSTOMER ACCOUNTING - COLLECTIONS	213	CA	0	0	0	0	0	0	0	0	0	0	0
9033	CUSTOMER ACCOUNTING - COLLECTIONS	5,431	CN	1,795	423	0	0	383	2,423	208	48	0	0	0
9033	CUSTOMER ACCOUNTING - COLLECTIONS	105	IDU	0	0	0	0	0	0	105	0	0	0	0
9033	CUSTOMER ACCOUNTING - COLLECTIONS	1,401	OR	0	1,401	0	0	0	0	0	0	0	0	0
9033	CUSTOMER ACCOUNTING - COLLECTIONS	1,755	UT	0	0	0	0	0	1,755	0	0	0	0	0
9033	CUSTOMER ACCOUNTING - COLLECTIONS	275	WA	0	0	275	0	0	0	0	0	0	0	0
9033	CUSTOMER ACCOUNTING - COLLECTIONS	168	WYP	0	0	0	0	168	0	0	0	0	0	0
9033	CUSTOMER ACCOUNTING - COLLECTIONS	20	WYU	0	0	0	0	0	0	0	20	0	0	0
	Total 9033	9,368		364	3,196	698	0	552	4,178	313	68	0	0	0
9034	CUSTOMER ACCOUNTING - DEBT RECOVERY	2,724	CN	900	212	0	0	192	1,215	104	24	0	0	0
	Total 9034	2,724		76	900	212	0	192	1,215	104	24	0	0	0

Operation and Maintenance Expense

Allocation Method: MSP
Allocated In Thousands

Period Beginning: April 2002
Period Ending: March 2003

Primary Account	Description	Total	Allocation	California	Oregon	Washington	Idaho PPL	Montana	WY-PPL	Utah	Id-UPL	WY-UPL	FERC	Other	Nutil
9035	CUSTOMER ACCOUNTING - CUSTOMER REQUEST	6	IDU	0	0	0	0	0	0	0	0	6	0	0	0
9035	CUSTOMER ACCOUNTING - CUSTOMER REQUEST	3	OR	0	3	0	0	0	0	0	0	0	0	0	0
9035	CUSTOMER ACCOUNTING - CUSTOMER REQUEST	3	UT	0	0	0	0	0	0	0	3	0	0	0	0
9035	CUSTOMER ACCOUNTING - CUSTOMER REQUEST	0	WYP	0	0	0	0	0	0	0	0	0	0	0	0
	Total 9035	13		0	3	0	0	0	0	0	3	6	0	0	0
9036	CUSTOMER ACCOUNTING - COMMON	3,424	CN	95	1,131	267	0	0	242	1,527	131	30	0	0	0
	Total 9036	3,424		95	1,131	267	0	0	242	1,527	131	30	0	0	0
904	UNCOLLECTIBLE ACCOUNTS	17,860	CN	497	5,902	1,392	0	0	1,260	7,967	684	158	0	0	0
904	UNCOLLECTIBLE ACCOUNTS	0	IDU	0	0	0	0	0	0	0	0	0	0	0	0
904	UNCOLLECTIBLE ACCOUNTS	(0)	UT	0	0	0	0	0	0	0	(0)	0	0	0	0
	Total 904	17,860		497	5,902	1,392	0	0	1,260	7,967	684	158	0	0	0
9041	UNCOLLECTIBLE ACCOUNTS - UTILITY CUST	525	CA	0	0	0	0	0	0	0	0	0	0	0	0
9041	UNCOLLECTIBLE ACCOUNTS - UTILITY CUST	229	IDU	0	0	0	0	0	0	0	0	229	0	0	0
9041	UNCOLLECTIBLE ACCOUNTS - UTILITY CUST	5,967	OR	0	5,967	0	0	0	0	0	0	0	0	0	0
9041	UNCOLLECTIBLE ACCOUNTS - UTILITY CUST	3,489	UT	0	0	0	0	0	0	3,489	0	0	0	0	0
9041	UNCOLLECTIBLE ACCOUNTS - UTILITY CUST	1,528	WA	0	0	1,528	0	0	0	0	0	0	0	0	0
9041	UNCOLLECTIBLE ACCOUNTS - UTILITY CUST	701	WYP	0	0	0	0	0	701	0	0	0	0	0	0
9041	UNCOLLECTIBLE ACCOUNTS - UTILITY CUST	110	WYU	0	0	0	0	0	0	0	0	110	0	0	0
	Total 9041	12,548		525	5,967	1,528	0	0	701	3,489	229	110	0	0	0
905	MISC CUSTOMER ACCOUNTS EXPENSES	1,147	CN	32	379	89	0	0	81	512	44	10	0	0	0
905	MISC CUSTOMER ACCOUNTS EXPENSES	102	OR	0	102	0	0	0	0	0	0	0	0	0	0
905	MISC CUSTOMER ACCOUNTS EXPENSES	4	UT	0	0	0	0	0	0	4	0	0	0	0	0
905	MISC CUSTOMER ACCOUNTS EXPENSES	2	WA	0	0	2	0	0	0	0	0	0	0	0	0
905	MISC CUSTOMER ACCOUNTS EXPENSES	2	WYP	0	0	0	0	0	2	0	0	0	0	0	0
	Total 905	1,258		32	481	92	0	0	83	516	44	10	0	0	0
9051	MISC CUSTOMER ACCOUNTS EXPENSES	0	CN	0	0	0	0	0	0	0	0	0	0	0	0
	Total 9051	0		0	0	0	0	0	0	0	0	0	0	0	0
	Total CAEX Customer Accounting Expense	95,087		2,926	32,594	7,949	0	0	6,942	39,902	3,837	937	0	0	0

Operation and Maintenance Expense

Allocation Method: MSP
Allocated In Thousands

Period Beginning: April 2002
Period Ending: March 2003

Primary Account	Description	Total	Allocation	California	Oregon	Washington	Idaho PPL	Montana	WY-PPL	Utah	Id-UPL	WY-UPL	FERC	Other	Nutil
908	CUSTOMER ASSISTANCE EXPENSES	8	CN	0	3	1	0	0	0	1	4	0	0	0	0
Total 908		8		0	3	1	0	0	0	1	4	0	0	0	0
9081	CUSTOMER ASSISTANCE EXPENSE - GENERAL	21	CN	1	7	2	0	0	0	1	9	1	0	0	0
Total 9081		21		1	7	2	0	0	0	1	9	1	0	0	0
9084	DSM DIRECT EXPENSES	1	CA	0	0	0	0	0	0	0	0	0	0	0	0
9084	DSM DIRECT EXPENSES	(206)	CN	(6)	(68)	(16)	0	0	0	(15)	(92)	(8)	(2)	0	0
9084	DSM DIRECT EXPENSES	2	OTHER	0	0	0	0	0	0	0	0	0	0	0	0
9084	DSM DIRECT EXPENSES	2,168	UT	0	0	0	0	0	0	0	2,168	0	0	0	0
9084	DSM DIRECT EXPENSES	(1)	WA	0	0	(1)	0	0	0	0	0	0	0	0	0
9084	DSM DIRECT EXPENSES	0	WYP	0	0	0	0	0	0	0	0	0	0	0	0
Total 9084		1,963		(5)	(68)	(17)	0	0	0	(15)	2,076	(8)	(2)	0	2
9085	DSM AMORTIZATION	179	CA	179	0	0	0	0	0	0	0	0	0	0	0
9085	DSM AMORTIZATION	868	IDU	0	0	0	0	0	0	0	868	0	0	0	0
9085	DSM AMORTIZATION	37	OTHER	0	0	0	0	0	0	0	0	0	0	0	37
9085	DSM AMORTIZATION	1,378	UT	0	0	0	0	0	0	0	1,378	0	0	0	0
9085	DSM AMORTIZATION	147	WYP	0	0	0	0	0	0	147	0	0	0	0	0
Total 9085		2,608		179	0	0	0	0	0	147	1,378	868	0	0	37
9086	CUSTOMER SERVICE	18	CA	18	0	0	0	0	0	0	0	0	0	0	0
9086	CUSTOMER SERVICE	182	CN	5	60	14	0	0	0	13	81	7	2	0	0
9086	CUSTOMER SERVICE	96	IDU	0	0	0	0	0	0	0	0	96	0	0	0
9086	CUSTOMER SERVICE	743	OR	0	743	0	0	0	0	0	0	0	0	0	0
9086	CUSTOMER SERVICE	951	UT	0	0	0	0	0	0	0	951	0	0	0	0
9086	CUSTOMER SERVICE	103	WA	0	0	103	0	0	0	0	0	0	0	0	0
9086	CUSTOMER SERVICE	416	WYP	0	0	0	0	0	0	416	0	0	0	0	0
Total 9086		2,508		23	803	117	0	0	0	429	1,032	103	2	0	0
909	INFORMATIONAL & INSTRCT ADVERTISING EXP	1,332	CN	37	440	104	0	0	0	94	594	51	12	0	0
909	INFORMATIONAL & INSTRCT ADVERTISING EXP	2	OR	0	2	0	0	0	0	0	0	0	0	0	0
909	INFORMATIONAL & INSTRCT ADVERTISING EXP	0	UT	0	0	0	0	0	0	0	0	0	0	0	0
Total 909		1,334		37	442	104	0	0	0	94	594	51	12	0	0
910	MISC CUSTOMER SERVICE & INFORMATIONL EXP	6	CA	6	0	0	0	0	0	0	0	0	0	0	0
910	MISC CUSTOMER SERVICE & INFORMATIONL EXP	98	CN	3	32	8	0	0	0	7	44	4	1	0	0
910	MISC CUSTOMER SERVICE & INFORMATIONL EXP	22	IDU	0	0	0	0	0	0	0	0	22	0	0	0
910	MISC CUSTOMER SERVICE & INFORMATIONL EXP	80	OR	0	80	0	0	0	0	0	0	0	0	0	0
910	MISC CUSTOMER SERVICE & INFORMATIONL EXP	79	UT	0	0	0	0	0	0	0	79	0	0	0	0
910	MISC CUSTOMER SERVICE & INFORMATIONL EXP	62	WYP	0	0	0	0	0	0	62	0	0	0	0	0
Total 910		348		9	113	8	0	0	0	69	123	26	1	0	0
911	SUPERVISION (SALES EXPENSE)	0	CN	0	0	0	0	0	0	0	0	0	0	0	0
Total 911		0		0	0	0	0	0	0	0	0	0	0	0	0
916	MISCELLANEOUS SALES EXPENSES	644	CN	18	213	50	0	0	0	45	287	25	6	0	0
916	MISCELLANEOUS SALES EXPENSES	13	OR	0	13	0	0	0	0	0	0	0	0	0	0
Total 916		657		18	225	50	0	0	0	45	287	25	6	0	0
Total CSEX Customer Service Expense		9,447		261	1,524	264	0	0	0	771	5,503	1,066	18	0	38

Operation and Maintenance Expense

Allocation Method: MSP
Allocated In Thousands

Period Beginning: April 2002
Period Ending: March 2003

Primary Account	Description	Total	Allocation	California	Oregon	Washington	Idaho	PPL	Montana	WY-PPL	Utah	Id-UPL	WY-UPL	FERC	Other	Nutil
920	ADMINISTRATIVE AND GENERAL SALARIES	0	CA	0	0	0	0	0	0	0	0	0	0	0	0	0
920	ADMINISTRATIVE AND GENERAL SALARIES	0	CN	0	0	0	0	0	0	0	0	0	0	0	0	0
920	ADMINISTRATIVE AND GENERAL SALARIES	85	OR	0	85	0	0	0	0	0	0	0	0	0	0	0
920	ADMINISTRATIVE AND GENERAL SALARIES	145,115	SO	3,886	43,751	12,110	0	16,190	0	57,497	8,699	2,641	341	0	0	0
920	ADMINISTRATIVE AND GENERAL SALARIES	98	UT	0	0	0	98	0	0	0	0	0	0	0	0	0
920	ADMINISTRATIVE AND GENERAL SALARIES	1	WA	0	0	1	0	0	0	0	0	0	0	0	0	0
920	ADMINISTRATIVE AND GENERAL SALARIES	199	WYP	0	0	0	199	0	0	0	0	0	0	0	0	0
920	ADMINISTRATIVE AND GENERAL SALARIES	0	WYU	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total 920	145,497		3,886	43,836	12,111	0	16,389	0	57,595	8,699	2,641	341	0	0	0
921	OFFICE SUPPLIES AND EXPENSES	101	CA	0	0	0	0	0	0	0	0	0	0	0	0	0
921	OFFICE SUPPLIES AND EXPENSES	134	CN	4	44	10	0	9	0	60	5	1	0	0	0	0
921	OFFICE SUPPLIES AND EXPENSES	155	IDU	0	0	0	0	0	0	155	0	0	0	0	0	0
921	OFFICE SUPPLIES AND EXPENSES	836	OR	0	836	0	0	0	0	0	0	0	0	0	0	0
921	OFFICE SUPPLIES AND EXPENSES	21,985	SO	589	6,628	1,835	0	2,453	0	8,711	1,318	400	52	0	0	0
921	OFFICE SUPPLIES AND EXPENSES	1,206	UT	0	0	0	1,206	0	0	0	0	0	0	0	0	0
921	OFFICE SUPPLIES AND EXPENSES	228	WA	0	0	228	0	0	0	0	0	0	0	0	0	0
921	OFFICE SUPPLIES AND EXPENSES	323	WYP	0	0	0	323	0	0	0	0	0	0	0	0	0
921	OFFICE SUPPLIES AND EXPENSES	62	WYU	0	0	0	0	0	0	0	0	62	0	0	0	0
	Total 921	25,031		694	7,509	2,074	0	2,785	0	9,977	1,478	463	52	0	0	0
922	ADMINISTRATIVE EXPENSES TRANSFERRED - CR	8	CN	0	3	1	0	1	0	4	0	0	0	0	0	0
922	ADMINISTRATIVE EXPENSES TRANSFERRED - CR	(40,850)	SO	(1,094)	(12,316)	(3,409)	0	(4,557)	0	(16,185)	(2,449)	(743)	(96)	0	0	0
	Total 922	(40,841)		(1,094)	(12,313)	(3,408)	0	(4,557)	0	(16,182)	(2,448)	(743)	(96)	0	0	0
923	OUTSIDE SERVICES EMPLOYED (USE .1 OR .2)	3	CA	3	0	0	0	0	0	0	0	0	0	0	0	0
923	OUTSIDE SERVICES EMPLOYED (USE .1 OR .2)	3	CN	0	1	0	0	0	0	1	0	0	0	0	0	0
923	OUTSIDE SERVICES EMPLOYED (USE .1 OR .2)	39	IDU	0	0	0	0	0	0	39	0	0	0	0	0	0
923	OUTSIDE SERVICES EMPLOYED (USE .1 OR .2)	136	OR	0	136	0	0	0	0	0	0	0	0	0	0	0
923	OUTSIDE SERVICES EMPLOYED (USE .1 OR .2)	45,246	SO	1,212	13,641	3,776	0	5,048	0	17,927	2,712	823	106	0	0	0
923	OUTSIDE SERVICES EMPLOYED (USE .1 OR .2)	42	UT	0	0	0	42	0	0	0	0	0	0	0	0	0
923	OUTSIDE SERVICES EMPLOYED (USE .1 OR .2)	10	WA	0	0	10	0	0	0	0	0	0	0	0	0	0
923	OUTSIDE SERVICES EMPLOYED (USE .1 OR .2)	27	WYP	0	0	0	27	0	0	0	0	0	0	0	0	0
923	OUTSIDE SERVICES EMPLOYED (USE .1 OR .2)	7	WYU	0	0	0	0	0	0	0	0	7	0	0	0	0
	Total 923	45,514		1,215	13,779	3,786	0	5,075	0	17,970	2,752	830	106	0	0	0
924	PROPERTY INSURANCE	26,752	SO	716	8,066	2,233	0	2,985	0	10,600	1,604	487	63	0	0	0
	Total 924	26,752		716	8,066	2,233	0	2,985	0	10,600	1,604	487	63	0	0	0
925	INJURIES AND DAMAGES	20,630	SO	552	6,220	1,722	0	2,302	0	8,174	1,237	375	48	0	0	0
	Total 925	20,630		552	6,220	1,722	0	2,302	0	8,174	1,237	375	48	0	0	0
926	EMPLOYEE PENSIONS AND BENEFITS	1	SO	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total 926	1		0	0	0	0	0	0	0	0	0	0	0	0	0

Operation and Maintenance Expense

Allocation Method: MSP
Allocated In Thousands

Period Beginning: April 2002
Period Ending: March 2003

Primary Account	Description	Total	Allocation	California	Oregon	Washington	Idaho PPL	Montana	WY-PPL	Utah	Id-UPPL	WY-UPPL	FERC	Other	Nutil
9282	REGULATORY COMMISSION EXPENSE	98	CA	98	0	0	0	0	0	0	0	0	0	0	0
9282	REGULATORY COMMISSION EXPENSE	(2)	CN	(0)	(0)	(0)	(0)	0	0	(0)	(1)	(0)	(0)	0	0
9282	REGULATORY COMMISSION EXPENSE	326	IDU	0	0	0	0	0	0	0	0	326	0	0	0
9282	REGULATORY COMMISSION EXPENSE	2,556	OR	0	2,556	0	0	0	0	0	0	0	0	0	0
9282	REGULATORY COMMISSION EXPENSE	1,227	SG	23	353	108	0	0	156	483	78	22	4	0	0
9282	REGULATORY COMMISSION EXPENSE	146	SO	4	44	12	0	0	16	58	9	3	0	0	0
9282	REGULATORY COMMISSION EXPENSE	2,852	UT	0	0	0	0	0	0	2,852	0	0	0	0	0
9282	REGULATORY COMMISSION EXPENSE	394	WA	0	0	394	0	0	0	0	0	0	0	0	0
9282	REGULATORY COMMISSION EXPENSE	661	WYP	0	0	0	0	0	661	0	0	0	0	0	0
	Total 9282	8,258		125	2,953	513	0	0	833	3,392	412	25	5	0	0
9283	FERC FILING FEE	1,083	SG	20	312	95	0	0	138	426	69	20	4	0	0
	Total 9283	1,083		20	312	95	0	0	138	426	69	20	4	0	0
929	DUPLICATE CHARGES - CR	(4,708)	SO	(126)	(1,419)	(393)	0	0	(525)	(1,865)	(282)	(86)	(11)	0	0
	Total 929	(4,708)		(126)	(1,419)	(393)	0	0	(525)	(1,865)	(282)	(86)	(11)	0	0
9301	GENERAL ADVERTISING EXPENSE	2	CN	0	1	0	0	0	0	0	1	0	0	0	0
9301	GENERAL ADVERTISING EXPENSE	4	OR	0	4	0	0	0	0	0	0	0	0	0	0
9301	GENERAL ADVERTISING EXPENSE	3,328	SO	89	1,003	278	0	0	371	1,319	200	61	8	0	0
9301	GENERAL ADVERTISING EXPENSE	(12)	UT	0	0	0	0	0	0	(12)	0	0	0	0	0
9301	GENERAL ADVERTISING EXPENSE	0	WA	0	0	0	0	0	0	0	0	0	0	0	0
9301	GENERAL ADVERTISING EXPENSE	2	WYP	0	0	0	0	0	2	0	0	0	0	0	0
	Total 9301	3,325		89	1,008	278	0	0	374	1,308	200	61	8	0	0
9302	MISC GENERAL EXPENSES	1	CA	1	0	0	0	0	0	0	0	0	0	0	0
9302	MISC GENERAL EXPENSES	1	CN	0	0	0	0	0	0	0	0	0	0	0	0
9302	MISC GENERAL EXPENSES	1,566	IDU	0	0	0	0	0	0	0	0	1,566	0	0	0
9302	MISC GENERAL EXPENSES	5,425	OR	0	5,425	0	0	0	0	0	0	0	0	0	0
9302	MISC GENERAL EXPENSES	4,826	SO	129	1,455	403	0	0	538	1,912	289	88	11	0	0
9302	MISC GENERAL EXPENSES	24,778	UT	0	0	0	0	0	0	24,778	0	0	0	0	0
9302	MISC GENERAL EXPENSES	2,739	WA	0	0	2,739	0	0	0	0	0	0	0	0	0
9302	MISC GENERAL EXPENSES	3,458	WYP	0	0	0	0	0	3,458	0	0	0	0	0	0
9302	MISC GENERAL EXPENSES	187	WYU	0	0	0	0	0	0	0	0	187	0	0	0
	Total 9302	42,980		130	6,881	3,142	0	0	3,996	26,690	1,856	274	11	0	0
931	RENTS (A&G)	15	CA	15	0	0	0	0	0	0	0	0	0	0	0
931	RENTS (A&G)	1	IDU	0	0	0	0	0	0	0	0	1	0	0	0
931	RENTS (A&G)	539	OR	0	539	0	0	0	0	0	0	0	0	0	0
931	RENTS (A&G)	1,366	SO	37	412	114	0	0	152	541	82	25	3	0	0
931	RENTS (A&G)	22	UT	0	0	0	0	0	0	22	0	0	0	0	0
931	RENTS (A&G)	11	WA	0	0	11	0	0	0	0	0	0	0	0	0
931	RENTS (A&G)	172	WYP	0	0	0	0	0	172	0	0	0	0	0	0
931	RENTS (A&G)	0	WYU	0	0	0	0	0	0	0	0	0	0	0	0
	Total 931	2,126		52	951	125	0	0	324	563	82	25	3	0	0
	Total AGEX Administrative & General Expense	275,649		6,260	77,781	22,277	0	0	30,118	118,648	15,657	4,372	534	0	0

Operation and Maintenance Expense

Allocation Method: MSP
Allocated In Thousands

Period Beginning: April 2002
Period Ending: March 2003

Primary Account	Description	Total	Allocation	California	Oregon	Washington	Idaho PPL	Montana	WY-PPL	Utah	Id-UPL	WY-UPL	FERC	Other	Nutil
935	MAINTENANCE OF GENERAL PLANT	21	CA	21	0	0	0	0	0	0	0	0	0	0	0
935	MAINTENANCE OF GENERAL PLANT	270	CN	8	89	21	0	0	0	19	120	10	0	0	0
935	MAINTENANCE OF GENERAL PLANT	240	IDU	0	0	0	0	0	0	0	0	240	0	0	0
935	MAINTENANCE OF GENERAL PLANT	486	OR	0	486	0	0	0	0	0	0	0	0	0	0
935	MAINTENANCE OF GENERAL PLANT	22,247	SO	596	6,707	1,857	0	0	2,482	8,815	1,334	0	0	0	0
935	MAINTENANCE OF GENERAL PLANT	701	UT	0	0	0	0	0	0	701	0	0	405	52	0
935	MAINTENANCE OF GENERAL PLANT	104	WA	0	0	104	0	0	0	0	0	0	0	0	0
935	MAINTENANCE OF GENERAL PLANT	337	WYP	0	0	0	0	0	337	0	0	0	0	0	0
935	MAINTENANCE OF GENERAL PLANT	33	WYU	0	0	0	0	0	0	0	0	0	0	0	0
	Total 935	24,439		624	7,282	1,982	0	0	2,838	9,636	1,584	440	52	0	0
	Total OPEX Operation Expense	24,439		624	7,282	1,982	0	0	2,838	9,636	1,584	440	52	0	0
	Grand Total	2,423,742		51,175	663,876	194,432	0	0	309,788	1,017,228	132,771	46,521	7,912	38	0