

**B3. DEPRECIATION
EXPENSE**

DEPRECIATION EXPENSE
Allocation Method: MSP
Allocated In Thousands
Period Beginning: April 2002
Period Ending: March 2003

Primary Account	Secondary Account	Description	Total	Allocation	California	Oregon	Washington	Idaho	Montana	Wy-PPL	Utah	Id-UPL	Wy-UPL	FERC	Other	Nutil
403	31020	LAND RIGHTS	19	SG	0	5	2	0	0	2	7	1	0	0	0	0
		TOTAL ACCOUNT 31020	19		0	5	2	0	0	2	7	1	0	0	0	0
403	31030	WATER RIGHTS	968	SG	18	279	85	0	0	123	381	62	18	4	0	0
		TOTAL ACCOUNT 31030	968		18	279	85	0	0	123	381	62	18	4	0	0
403	31100	STRUCTURES AND IMPROVEMENTS	21,199	SG	399	6,099	1,860	0	0	2,692	8,336	1,349	386	77	0	0
		TOTAL ACCOUNT 31100	21,199		399	6,099	1,860	0	0	2,692	8,336	1,349	386	77	0	0
403	31200	BOILER PLANT EQUIPMENT	49,853	SG	939	14,342	4,374	0	0	6,331	19,604	3,173	909	182	0	0
403	31200	BOILER PLANT EQUIPMENT	13,002	DGU	0	0	0	0	0	0	10,679	1,728	495	99	0	0
403	31200	BOILER PLANT EQUIPMENT	8,113	SSGCH	150	2,416	735	0	0	1,047	3,111	478	150	27	0	0
		TOTAL ACCOUNT 31200	70,968		1,089	16,758	5,110	0	0	7,378	33,394	5,379	1,554	308	0	0
403	31400	TURBOGENERATOR UNITS	19,740	SG	372	5,679	1,732	0	0	2,507	7,762	1,256	360	72	0	0
		TOTAL ACCOUNT 31400	19,740		372	5,679	1,732	0	0	2,507	7,762	1,256	360	72	0	0
403	31500	ACCESSORY ELECTRIC EQUIPMENT	8,477	SG	160	2,439	744	0	0	1,077	3,334	540	155	31	0	0
		TOTAL ACCOUNT 31500	8,477		160	2,439	744	0	0	1,077	3,334	540	155	31	0	0
403	31600	MISCELLANEOUS POWER PLANT EQUIPMENT	1,009	SG	19	290	89	0	0	128	397	64	18	4	0	0
		TOTAL ACCOUNT 31600	1,009		19	290	89	0	0	128	397	64	18	4	0	0
		TOTAL STEAM DEPRECIATION EXPENSE	122,282		2,057	31,548	9,621	0	0	13,907	53,611	8,651	2,491	496	0	0
403	33020	LAND RIGHTS	132	DGP	5	73	22	0	0	32	0	0	0	0	0	0
403	33020	LAND RIGHTS	1	SG	0	0	0	0	0	0	1	0	0	0	0	0
		TOTAL ACCOUNT 33020	132		5	73	22	0	0	32	0	0	0	0	0	0
403	33030	WATER RIGHTS	2	SG	0	1	0	0	0	0	1	0	0	0	0	0
		TOTAL ACCOUNT 33030	2		0	1	0	0	0	0	1	0	0	0	0	0
403	33040	FLOOD RIGHTS	7	DGP	0	4	1	0	0	2	0	0	0	0	0	0
403	33040	FLOOD RIGHTS	3	SG	0	1	0	0	0	0	1	0	0	0	0	0
		TOTAL ACCOUNT 33040	7		0	4	1	0	0	2	0	0	0	0	0	0
403	33051	LAND RIGHTS - FISH/WILDLIFE	3	DGP	0	2	1	0	0	1	0	0	0	0	0	0
		TOTAL ACCOUNT 33051	3		0	2	1	0	0	1	0	0	0	0	0	0
403	33100	STRUCTURES AND IMPROVE	1,810	DGP	65	999	305	0	0	441	305	0	0	0	0	0
403	33100	STRUCTURES AND IMPROVE	248	SG	5	71	22	0	0	31	97	16	5	1	0	0
		TOTAL ACCOUNT 33100	1,810		65	999	305	0	0	441	305	0	0	0	0	0
403	33200	"RESERVOIRS, DAMS & WATERWAYS"	6,466	DGP	234	3,569	1,088	0	0	1,575	0	0	0	0	0	0
403	33200	"RESERVOIRS, DAMS & WATERWAYS"	1,318	SG	25	379	116	0	0	167	518	84	24	5	0	0
		TOTAL ACCOUNT 33200	6,466		234	3,569	1,088	0	0	1,575	0	0	0	0	0	0
403	33300	"WATER WHEELS, TURB & GENERATORS"	1,919	DGP	69	1,059	323	0	0	468	0	0	0	0	0	0
403	33300	"WATER WHEELS, TURB & GENERATORS"	444	SG	8	128	39	0	0	56	175	28	8	2	0	0
		TOTAL ACCOUNT 33300	1,919		69	1,059	323	0	0	468	0	0	0	0	0	0
403	33400	ACCESSORY ELECTRIC EQUIPMENT	689	DGP	25	380	116	0	0	168	0	0	0	0	0	0
403	33400	ACCESSORY ELECTRIC EQUIPMENT	205	SG	4	59	18	0	0	26	81	13	4	1	0	0
		TOTAL ACCOUNT 33400	689		25	380	116	0	0	168	0	0	0	0	0	0
403	33500	MISC POWER PLANT EQUIP	73	DGP	3	40	12	0	0	18	0	0	0	0	0	0
403	33500	MISC POWER PLANT EQUIP	10	SG	0	3	1	0	0	4	1	0	0	0	0	0
		TOTAL ACCOUNT 33500	73		3	40	12	0	0	18	0	0	0	0	0	0
403	33600	"ROADS, RAILROADS & BRIDGES"	237	DGP	9	131	40	0	0	58	0	0	0	0	0	0
403	33600	"ROADS, RAILROADS & BRIDGES"	31	SG	1	9	3	0	0	4	12	2	1	0	0	0
		TOTAL ACCOUNT 33600	237		9	131	40	0	0	58	0	0	0	0	0	0
		TOTAL HYDRO DEPRECIATION EXPENSE	13,598		452	6,907	2,107	0	0	3,049	890	144	41	8	0	0

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403	34100 STRUCTURES & IMPROVEMENTS	363	SG	7	105	32	0	0	46	143	23	7	1	0	0
	TOTAL ACCOUNT 34100	363		7	105	32	0	0	46	143	23	7	1	0	0
403	34200 "FUEL HOLDERS, PRODUCERS, ACCES"	92	SG	2	27	8	0	0	12	36	6	2	0	0	0
	TOTAL ACCOUNT 34200	92		2	27	8	0	0	12	36	6	2	0	0	0
403	34300 PRIME MOVERS	3,044	SG	57	876	267	0	0	387	1,197	194	55	11	0	0
403	34300 PRIME MOVERS	1,758	SSCCT	33	519	157	0	0	216	688	107	31	6	0	0
	TOTAL ACCOUNT 34300	4,801		90	1,395	425	0	0	602	1,885	301	86	17	0	0
403	34400 GENERATORS	1,942	SG	37	559	170	0	0	247	763	124	35	7	0	0
	TOTAL ACCOUNT 34400	1,942		37	559	170	0	0	247	763	124	35	7	0	0
403	34500 ACCESSORY ELECTRIC EQUIPMENT	287	SG	5	83	25	0	0	36	113	18	5	1	0	0
	TOTAL ACCOUNT 34500	287		5	83	25	0	0	36	113	18	5	1	0	0
403	34600 MISCELLANEOUS PWR PLANT EQUIP	17	SG	0	5	1	0	0	2	7	1	0	0	0	0
	TOTAL ACCOUNT 34600	17		0	5	1	0	0	2	7	1	0	0	0	0
	TOTAL OTHER DEPRECIATION EXPENSE	7,502		141	2,172	662	0	0	945	2,947	473	135	27	0	0
403	35020 LAND RIGHTS	725	SG	14	208	64	0	0	92	285	46	13	3	0	0
	TOTAL ACCOUNT 35020	725		14	208	64	0	0	92	285	46	13	3	0	0
403	35200 STRUCTURES & IMPROVEMENTS	771	SG	15	222	68	0	0	98	303	49	14	3	0	0
	TOTAL ACCOUNT 35200	771		15	222	68	0	0	98	303	49	14	3	0	0
403	35300 STATION EQUIPMENT	14,956	SG	282	4,303	1,312	0	0	1,899	5,881	952	273	55	0	0
	TOTAL ACCOUNT 35300	14,956		282	4,303	1,312	0	0	1,899	5,881	952	273	55	0	0
403	35340 STATION EQUIP.-STEP-UP TRANSFORMER	961	SG	18	276	84	0	0	122	378	61	18	4	0	0
	TOTAL ACCOUNT 35340	961		18	276	84	0	0	122	378	61	18	4	0	0
403	35400 TOWERS AND FIXTURES	6,229	SG	117	1,792	547	0	0	791	2,449	396	114	23	0	0
	TOTAL ACCOUNT 35400	6,229		117	1,792	547	0	0	791	2,449	396	114	23	0	0
403	35500 POLES AND FIXTURES	10,002	SG	188	2,877	878	0	0	1,270	3,933	637	182	36	0	0
	TOTAL ACCOUNT 35500	10,002		188	2,877	878	0	0	1,270	3,933	637	182	36	0	0
403	35600 OVERHEAD CONDUCTORS & DEVICES	11,844	SG	223	3,407	1,039	0	0	1,504	4,657	754	216	43	0	0
	TOTAL ACCOUNT 35600	11,844		223	3,407	1,039	0	0	1,504	4,657	754	216	43	0	0
403	35700 UNDERGROUND CONDUIT	58	SG	1	17	5	0	0	7	23	4	1	0	0	0
	TOTAL ACCOUNT 35700	58		1	17	5	0	0	7	23	4	1	0	0	0
403	35800 UNDERGROUND CONDUCTORS & DEVICES	83	SG	2	24	7	0	0	11	33	5	2	0	0	0
	TOTAL ACCOUNT 35800	83		2	24	7	0	0	11	33	5	2	0	0	0
403	35900 ROADS AND TRAILS	156	SG	3	45	14	0	0	20	61	10	3	1	0	0
	TOTAL ACCOUNT 35900	156		3	45	14	0	0	20	61	10	3	1	0	0
	TOTAL TRANSMISSION DEPRECIATION EXPENSE	45,785		863	13,176	4,019	0	0	5,816	18,010	2,915	835	167	0	0
403	36020 LAND RIGHTS	16	CA	16	0	0	0	0	0	0	0	0	0	0	0
403	36020 LAND RIGHTS	19	IDU	0	0	0	0	0	0	0	19	0	0	0	0
403	36020 LAND RIGHTS	71	OR	0	71	0	0	0	0	0	0	0	0	0	0
403	36020 LAND RIGHTS	120	UT	0	0	0	0	0	0	120	0	0	0	0	0
403	36020 LAND RIGHTS	6	WA	0	0	6	0	0	0	0	0	0	0	0	0
403	36020 LAND RIGHTS	38	WYP	0	0	0	0	0	38	0	0	0	0	0	0
403	36020 LAND RIGHTS	26	WYU	0	0	0	0	0	0	0	0	26	0	0	0
	TOTAL ACCOUNT 36020	297		0	16	71	6	0	38	120	19	26	0	0	0

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403	36100	STRUCTURES & IMPROVEMENTS	35	CA	35	0	0	0	0	0	0	0	0	0	0	0
403	36100	STRUCTURES & IMPROVEMENTS	14	IDU	0	0	0	0	0	0	0	14	0	0	0	0
403	36100	STRUCTURES & IMPROVEMENTS	227	OR	0	227	0	0	0	0	0	0	0	0	0	0
403	36100	STRUCTURES & IMPROVEMENTS	245	UT	0	0	0	0	0	0	245	0	0	0	0	0
403	36100	STRUCTURES & IMPROVEMENTS	31	WA	0	0	31	0	0	0	0	0	0	0	0	0
403	36100	STRUCTURES & IMPROVEMENTS	127	WYU	0	0	0	0	0	127	0	0	0	0	0	0
403	36100	STRUCTURES & IMPROVEMENTS	4	WYU	0	0	0	0	0	0	0	0	4	0	0	0
		TOTAL ACCOUNT 36100	683	0	35	227	31	0	0	127	245	14	4	0	0	0
403	36200	STATION EQUIPMENT	364	CA	364	0	0	0	0	0	0	0	0	0	0	0
403	36200	STATION EQUIPMENT	366	IDU	0	0	0	0	0	0	0	366	0	0	0	0
403	36200	STATION EQUIPMENT	4,012	OR	0	4,012	0	0	0	0	0	0	0	0	0	0
403	36200	STATION EQUIPMENT	5,046	UT	0	0	0	0	0	0	5,046	0	0	0	0	0
403	36200	STATION EQUIPMENT	1,020	WA	0	0	1,020	0	0	0	0	0	0	0	0	0
403	36200	STATION EQUIPMENT	2,467	WYP	0	0	0	0	0	2,467	0	0	0	0	0	0
403	36200	STATION EQUIPMENT	124	WYU	0	0	0	0	0	0	0	0	124	0	0	0
		TOTAL ACCOUNT 36200	13,399	0	364	4,012	1,020	0	0	2,467	5,046	366	124	0	0	0
403	36400	"POLES, TOWERS AND FIXTURES"	1,979	CA	1,979	0	0	0	0	0	0	0	0	0	0	0
403	36400	"POLES, TOWERS AND FIXTURES"	2,061	IDU	0	0	0	0	0	0	0	2,061	0	0	0	0
403	36400	"POLES, TOWERS AND FIXTURES"	15,603	OR	0	15,603	0	0	0	0	0	0	0	0	0	0
403	36400	"POLES, TOWERS AND FIXTURES"	10,115	UT	0	0	0	0	0	0	10,115	0	0	0	0	0
403	36400	"POLES, TOWERS AND FIXTURES"	3,772	WA	0	0	3,772	0	0	0	0	0	0	0	0	0
403	36400	"POLES, TOWERS AND FIXTURES"	2,872	WYP	0	0	0	0	0	2,872	0	0	0	0	0	0
403	36400	"POLES, TOWERS AND FIXTURES"	661	WYU	0	0	0	0	0	0	0	0	661	0	0	0
		TOTAL ACCOUNT 36400	37,062	0	1,979	15,603	3,772	0	0	2,872	10,115	2,061	661	0	0	0
403	36500	OVERHEAD CONDUCTORS & DEVICES	1,124	CA	1,124	0	0	0	0	0	0	0	0	0	0	0
403	36500	OVERHEAD CONDUCTORS & DEVICES	1,189	IDU	0	0	0	0	0	0	0	1,189	0	0	0	0
403	36500	OVERHEAD CONDUCTORS & DEVICES	9,355	OR	0	9,355	0	0	0	0	0	0	0	0	0	0
403	36500	OVERHEAD CONDUCTORS & DEVICES	6,266	UT	0	0	0	0	0	0	6,266	0	0	0	0	0
403	36500	OVERHEAD CONDUCTORS & DEVICES	1,762	WA	0	0	1,762	0	0	0	0	0	0	0	0	0
403	36500	OVERHEAD CONDUCTORS & DEVICES	2,311	WYP	0	0	0	0	0	2,311	0	0	0	0	0	0
403	36500	OVERHEAD CONDUCTORS & DEVICES	311	WYU	0	0	0	0	0	0	0	0	311	0	0	0
		TOTAL ACCOUNT 36500	22,317	0	1,124	9,355	1,762	0	0	2,311	6,266	1,189	311	0	0	0
403	36600	UNDERGROUND CONDUIT	393	CA	393	0	0	0	0	0	0	0	0	0	0	0
403	36600	UNDERGROUND CONDUIT	188	IDU	0	0	0	0	0	0	0	188	0	0	0	0
403	36600	UNDERGROUND CONDUIT	1,419	OR	0	1,419	0	0	0	0	0	0	0	0	0	0
403	36600	UNDERGROUND CONDUIT	4,043	UT	0	0	0	0	0	0	4,043	0	0	0	0	0
403	36600	UNDERGROUND CONDUIT	225	WA	0	0	225	0	0	0	0	0	0	0	0	0
403	36600	UNDERGROUND CONDUIT	175	WYP	0	0	0	0	0	175	0	0	0	0	0	0
403	36600	UNDERGROUND CONDUIT	68	WYU	0	0	0	0	0	0	0	0	68	0	0	0
		TOTAL ACCOUNT 36600	6,511	0	393	1,419	225	0	0	175	4,043	188	68	0	0	0
403	36700	UNDERGROUND CONDUCTORS & DEVICES	514	CA	514	0	0	0	0	0	0	0	0	0	0	0
403	36700	UNDERGROUND CONDUCTORS & DEVICES	431	IDU	0	0	0	0	0	0	0	431	0	0	0	0
403	36700	UNDERGROUND CONDUCTORS & DEVICES	4,074	OR	0	4,074	0	0	0	0	0	0	0	0	0	0
403	36700	UNDERGROUND CONDUCTORS & DEVICES	7,428	UT	0	0	0	0	0	0	7,428	0	0	0	0	0
403	36700	UNDERGROUND CONDUCTORS & DEVICES	429	WA	0	0	429	0	0	0	0	0	0	0	0	0
403	36700	UNDERGROUND CONDUCTORS & DEVICES	551	WYP	0	0	0	0	0	551	0	0	0	0	0	0
403	36700	UNDERGROUND CONDUCTORS & DEVICES	418	WYU	0	0	0	0	0	0	0	0	418	0	0	0
		TOTAL ACCOUNT 36700	13,845	0	514	4,074	429	0	0	551	7,428	431	418	0	0	0
403	36800	LINE TRANSFORMERS	1,785	CA	1,785	0	0	0	0	0	0	0	0	0	0	0
403	36800	LINE TRANSFORMERS	1,558	IDU	0	0	0	0	0	0	0	1,558	0	0	0	0
403	36800	LINE TRANSFORMERS	11,337	OR	0	11,337	0	0	0	0	0	0	0	0	0	0
403	36800	LINE TRANSFORMERS	8,263	UT	0	0	0	0	0	0	8,263	0	0	0	0	0
403	36800	LINE TRANSFORMERS	2,616	WA	0	0	2,616	0	0	0	0	0	0	0	0	0
403	36800	LINE TRANSFORMERS	1,803	WYP	0	0	0	0	0	1,803	0	0	0	0	0	0
403	36800	LINE TRANSFORMERS	271	WYU	0	0	0	0	0	0	0	0	271	0	0	0
		TOTAL ACCOUNT 36800	27,632	0	1,785	11,337	2,616	0	0	1,803	8,263	1,558	271	0	0	0

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			1000													
403	36900	SERVICES	462	CA	462	0	0	0	0	0	0	0	0	0	0	0
403	36900	SERVICES	432	IDU	0	0	0	0	0	0	0	432	0	0	0	0
403	36900	SERVICES	4,592	OR	0	4,592	0	0	0	0	0	0	0	0	0	0
403	36900	SERVICES	3,140	UT	0	0	0	0	0	0	3,140	0	0	0	0	0
403	36900	SERVICES	846	WA	0	0	846	0	0	0	0	0	0	0	0	0
403	36900	SERVICES	541	WYP	0	0	0	0	0	541	0	0	0	0	0	0
403	36900	SERVICES	110	WYU	0	0	0	0	0	0	0	0	110	0	0	0
		TOTAL ACCOUNT 36900	10,123	0	462	4,592	846	0	0	541	3,140	432	110	0	0	0
403	37000	METERS	160	CA	160	0	0	0	0	0	0	0	0	0	0	0
403	37000	METERS	482	IDU	0	0	0	0	0	0	0	482	0	0	0	0
403	37000	METERS	2,174	OR	0	2,174	0	0	0	0	0	0	0	0	0	0
403	37000	METERS	2,837	UT	0	0	0	0	0	0	2,837	0	0	0	0	0
403	37000	METERS	499	WA	0	0	499	0	0	0	0	0	0	0	0	0
403	37000	METERS	392	WYP	0	0	0	0	0	392	0	0	0	0	0	0
403	37000	METERS	89	WYU	0	0	0	0	0	0	0	0	89	0	0	0
		TOTAL ACCOUNT 37000	6,643	0	160	2,174	499	0	0	392	2,837	492	89	0	0	0
403	37100	INSTALL ON CUSTOMERS PREMISES	22	CA	22	0	0	0	0	0	0	0	0	0	0	0
403	37100	INSTALL ON CUSTOMERS PREMISES	14	IDU	0	0	0	0	0	0	0	14	0	0	0	0
403	37100	INSTALL ON CUSTOMERS PREMISES	312	OR	0	312	0	0	0	0	0	0	0	0	0	0
403	37100	INSTALL ON CUSTOMERS PREMISES	419	UT	0	0	0	0	0	0	419	0	0	0	0	0
403	37100	INSTALL ON CUSTOMERS PREMISES	26	WA	0	0	26	0	0	0	0	0	0	0	0	0
403	37100	INSTALL ON CUSTOMERS PREMISES	51	WYP	0	0	0	0	0	51	0	0	0	0	0	0
403	37100	INSTALL ON CUSTOMERS PREMISES	9	WYU	0	0	0	0	0	0	0	0	9	0	0	0
		TOTAL ACCOUNT 37100	854	0	22	312	26	0	0	51	419	14	9	0	0	0
403	37200	LEASED PROP ON CUST PREMISES	0	IDU	0	0	0	0	0	0	0	0	0	0	0	0
403	37200	LEASED PROP ON CUST PREMISES	2	UT	0	0	0	0	0	0	2	0	0	0	0	0
		TOTAL ACCOUNT 37200	2	0	0	0	0	0	0	0	2	0	0	0	0	0
403	37300	STREET LIGHTING & SIGNAL SYSTEMS	46	CA	46	0	0	0	0	0	0	0	0	0	0	0
403	37300	STREET LIGHTING & SIGNAL SYSTEMS	36	IDU	0	0	0	0	0	0	0	36	0	0	0	0
403	37300	STREET LIGHTING & SIGNAL SYSTEMS	676	OR	0	676	0	0	0	0	0	0	0	0	0	0
403	37300	STREET LIGHTING & SIGNAL SYSTEMS	1,659	UT	0	0	0	0	0	0	1,659	0	0	0	0	0
403	37300	STREET LIGHTING & SIGNAL SYSTEMS	183	WA	0	0	183	0	0	0	0	0	0	0	0	0
403	37300	STREET LIGHTING & SIGNAL SYSTEMS	196	WYP	0	0	0	0	0	196	0	0	0	0	0	0
403	37300	STREET LIGHTING & SIGNAL SYSTEMS	74	WYU	0	0	0	0	0	0	0	0	74	0	0	0
		TOTAL ACCOUNT 37300	2,871	0	46	676	183	0	0	196	1,659	36	74	0	0	0
		TOTAL DISTRIBUTION DEPRECIATION EXPENSE	142,239	6,900	53,852	11,417	0	0	0	11,524	49,583	6,799	2,164	0	0	0
403	38920	LAND RIGHTS	0	IDU	0	0	0	0	0	0	0	0	0	0	0	0
403	38920	LAND RIGHTS	0	SG	0	0	0	0	0	0	0	0	0	0	0	0
403	38920	LAND RIGHTS	1	UT	0	0	0	0	0	0	1	0	0	0	0	0
		TOTAL ACCOUNT 38920	1	0	0	0	0	0	0	0	1	0	0	0	0	0
403	39000	STRUCTURES AND IMPROVEMENTS	27	CA	27	0	0	0	0	0	0	0	0	0	0	0
403	39000	STRUCTURES AND IMPROVEMENTS	180	CN	5	59	14	0	0	13	80	7	2	0	0	0
403	39000	STRUCTURES AND IMPROVEMENTS	216	IDU	0	0	0	0	0	0	0	216	0	0	0	0
403	39000	STRUCTURES AND IMPROVEMENTS	368	OR	0	368	0	0	0	0	0	0	0	0	0	0
403	39000	STRUCTURES AND IMPROVEMENTS	126	SG	2	36	11	0	0	16	50	8	2	0	0	0
403	39000	STRUCTURES AND IMPROVEMENTS	1,865	SC	48	544	151	0	0	201	715	108	33	4	0	0
403	39000	STRUCTURES AND IMPROVEMENTS	738	UT	0	0	0	0	0	0	738	0	0	0	0	0
403	39000	STRUCTURES AND IMPROVEMENTS	294	WA	0	0	294	0	0	0	0	0	0	0	0	0
403	39000	STRUCTURES AND IMPROVEMENTS	53	WYP	0	0	0	0	0	53	0	0	0	0	0	0
403	39000	STRUCTURES AND IMPROVEMENTS	97	WYU	0	0	0	0	0	0	0	0	97	0	0	0
		TOTAL ACCOUNT 39000	3,903	83	1,007	470	0	0	0	283	1,583	339	134	5	0	0
403	39010	LEASEHOLD IMPROVEMENTS-OFFICE STRUCTURES	1	WYP	0	0	0	0	0	1	0	0	0	0	0	0
		TOTAL ACCOUNT 39010	1	0	0	0	0	0	0	1	0	0	0	0	0	0

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Primary Account	Secondary Account	Secondary Account Description	Total	Allocation	California	Oregon	Washington	Idaho PPL	Montana	WY-PPL	Utah	Id-UPL	WY-UPL	FERC	Other	Nufl
403	39030	STRUCTURES & IMPROVEMENTS - PANELS	3	CA	3	0	0	0	0	0	0	0	0	0	0	0
403	39030	STRUCTURES & IMPROVEMENTS - PANELS	39	CN	1	13	3	0	0	0	17	0	0	0	0	0
403	39030	STRUCTURES & IMPROVEMENTS - PANELS	5	IDU	0	0	0	0	0	3	0	5	0	0	0	0
403	39030	STRUCTURES & IMPROVEMENTS - PANELS	34	OR	0	34	0	0	0	0	0	0	0	0	0	0
403	39030	STRUCTURES & IMPROVEMENTS - PANELS	2	SG	0	0	0	0	0	0	1	0	0	0	0	0
403	39030	STRUCTURES & IMPROVEMENTS - PANELS	600	SO	16	181	50	0	0	67	238	36	11	1	0	0
403	39030	STRUCTURES & IMPROVEMENTS - PANELS	26	UT	0	26	0	0	0	0	0	0	0	0	0	0
403	39030	STRUCTURES & IMPROVEMENTS - PANELS	5	WA	0	0	5	0	0	0	0	0	0	0	0	0
403	39030	STRUCTURES & IMPROVEMENTS - PANELS	20	WYU	0	0	0	0	0	20	0	0	0	0	0	0
403	39030	STRUCTURES & IMPROVEMENTS - PANELS	0	WYU	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT 39030	734		20	228	58	0	0	90	282	42	12	1	0	0
403	39100	OFFICE FURNITURE	10	CA	10	0	0	0	0	0	0	0	0	0	0	0
403	39100	OFFICE FURNITURE	78	CN	2	26	6	0	0	5	35	3	1	0	0	0
403	39100	OFFICE FURNITURE	10	IDU	0	0	0	0	0	0	0	10	0	0	0	0
403	39100	OFFICE FURNITURE	125	OR	0	125	0	0	0	0	0	0	0	0	0	0
403	39100	OFFICE FURNITURE	1	SE	0	0	0	0	0	0	0	0	0	0	0	0
403	39100	OFFICE FURNITURE	(610)	SG	(11)	(175)	(54)	0	0	(77)	(240)	(39)	(11)	(2)	0	0
403	39100	OFFICE FURNITURE	1,099	SO	29	331	92	0	0	123	436	66	20	3	0	0
403	39100	OFFICE FURNITURE	61	UT	0	0	0	0	0	0	61	0	0	0	0	0
403	39100	OFFICE FURNITURE	34	WA	0	0	34	0	0	0	0	0	0	0	0	0
403	39100	OFFICE FURNITURE	56	WYP	0	0	0	0	0	56	0	0	0	0	0	0
403	39100	OFFICE FURNITURE	4	WYU	0	0	0	0	0	0	0	0	4	0	0	0
403	39100	OFFICE FURNITURE	421	DGU	0	0	0	0	0	0	346	56	16	4	0	0
403	39100	OFFICE FURNITURE	336	SSGGH	6	100	31	0	0	43	129	20	6	1	0	0
		TOTAL ACCOUNT 39100	1,625		36	407	109	0	0	150	766	116	36	5	0	0
403	39110	COMPUTER EQUIPMENT - MAINFRAME	148	SO	4	45	12	0	0	16	59	9	3	0	0	0
		TOTAL ACCOUNT 39110	148		4	45	12	0	0	16	59	9	3	0	0	0
403	39120	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	16	CA	16	0	0	0	0	0	0	0	0	0	0	0
403	39120	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	879	CN	24	290	68	0	0	62	392	34	8	0	0	0
403	39120	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	93	IDU	0	0	0	0	0	0	0	93	0	0	0	0
403	39120	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	302	OR	0	302	0	0	0	0	0	0	0	0	0	0
403	39120	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	38	SE	1	10	3	0	0	5	15	3	1	0	0	0
403	39120	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	952	SG	18	274	84	0	0	121	374	61	17	3	0	0
403	39120	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	9,563	SO	256	2,863	798	0	0	1,067	3,789	573	174	22	0	0
403	39120	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	448	UT	0	0	0	0	0	0	448	0	0	0	0	0
403	39120	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	71	WA	0	0	71	0	0	0	0	0	0	0	0	0
403	39120	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	121	WYP	0	0	0	0	0	121	0	0	0	0	0	0
403	39120	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	20	WYU	0	0	0	0	0	0	0	20	0	0	0	0
		TOTAL ACCOUNT 39120	12,502		315	3,760	1,024	0	0	1,376	5,019	764	220	26	0	0
403	39130	OFFICE EQUIPMENT	2	CA	2	0	0	0	0	0	0	0	0	0	0	0
403	39130	OFFICE EQUIPMENT	5	CN	0	2	0	0	0	0	2	0	0	0	0	0
403	39130	OFFICE EQUIPMENT	1	IDU	0	0	0	0	0	0	0	1	0	0	0	0
403	39130	OFFICE EQUIPMENT	25	OR	0	25	0	0	0	0	0	0	0	0	0	0
403	39130	OFFICE EQUIPMENT	0	SE	0	0	0	0	0	0	0	0	0	0	0	0
403	39130	OFFICE EQUIPMENT	36	SG	1	10	3	0	0	5	14	2	1	0	0	0
403	39130	OFFICE EQUIPMENT	154	SO	4	47	13	0	0	17	61	9	3	0	0	0
403	39130	OFFICE EQUIPMENT	37	UT	0	37	0	0	0	0	37	0	0	0	0	0
403	39130	OFFICE EQUIPMENT	9	WA	0	0	9	0	0	0	0	0	0	0	0	0
403	39130	OFFICE EQUIPMENT	7	WYP	0	0	0	0	0	7	0	0	0	0	0	0
403	39130	OFFICE EQUIPMENT	3	WYU	0	0	0	0	0	0	0	0	3	0	0	0
		TOTAL ACCOUNT 39130	278		7	84	25	0	0	29	114	13	6	0	0	0
403	39201	1/4 TON MINI-PICKUPS AND VANS	1	CA	1	0	0	0	0	0	0	0	0	0	0	0
403	39201	1/4 TON MINI-PICKUPS AND VANS	2	IDU	0	0	0	0	0	0	0	2	0	0	0	0
403	39201	1/4 TON MINI-PICKUPS AND VANS	13	OR	0	13	0	0	0	0	0	0	0	0	0	0
403	39201	1/4 TON MINI-PICKUPS AND VANS	17	SG	0	5	1	0	0	2	7	1	0	0	0	0
403	39201	1/4 TON MINI-PICKUPS AND VANS	1	SO	0	0	0	0	0	0	0	0	0	0	0	0
403	39201	1/4 TON MINI-PICKUPS AND VANS	3	UT	0	0	0	0	0	0	0	3	0	0	0	0
403	39201	1/4 TON MINI-PICKUPS AND VANS	3	WA	0	0	0	0	0	0	0	0	0	0	0	0
403	39201	1/4 TON MINI-PICKUPS AND VANS	8	WYP	0	0	0	0	0	8	0	0	0	0	0	0
403	39201	1/4 TON MINI-PICKUPS AND VANS	1	WYU	0	0	0	0	0	0	0	0	1	0	0	0
		TOTAL ACCOUNT 39201	48		1	18	4	0	0	10	10	3	2	0	0	0

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Primary Account	Secondary Account	Secondary Account Description	Total	Allocation	California	Oregon	Washington	Idaho PPL	Montana	WY-PPL	Utah	Id-UPL	WY-UPL	FERC	Other	Nutil
			1000													
403	39214	SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV)	12	CA	12	0	0	0	0	0	0	0	0	0	0	0
403	39214	SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV)	19	IDU	0	0	0	0	0	0	0	19	0	0	0	0
403	39214	SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV)	65	OR	0	65	0	0	0	0	0	0	0	0	0	0
403	39214	SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV)	1	SE	0	0	1	0	0	0	1	0	0	0	0	0
403	39214	SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV)	15	SG	0	4	0	0	0	2	6	1	0	0	0	0
403	39214	SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV)	46	SO	1	14	4	0	0	5	18	3	1	0	0	0
403	39214	SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV)	113	UT	0	0	0	0	0	0	113	0	0	0	0	0
403	39214	SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV)	28	WA	0	0	28	0	0	0	0	0	0	0	0	0
403	39214	SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV)	36	WYP	0	0	0	0	0	36	0	0	0	0	0	0
403	39214	SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV)	4	WYU	0	0	0	0	0	0	0	0	4	0	0	0
		TOTAL ACCOUNT 39214	339		14	83	33	0	0	43	137	22	5	0	0	0
403	39220	ELECTRIC VEHICLES	1	CN	0	0	0	0	0	0	1	0	0	0	0	0
403	39220	ELECTRIC VEHICLES	56	OR	0	56	0	0	0	0	0	0	0	0	0	0
403	39220	ELECTRIC VEHICLES	8	SG	0	1	0	0	0	1	3	0	0	0	0	0
403	39220	ELECTRIC VEHICLES	62	SO	2	19	5	0	0	7	25	4	1	0	0	0
403	39220	ELECTRIC VEHICLES	37	UT	0	0	0	0	0	0	37	0	0	0	0	0
403	39220	ELECTRIC VEHICLES	16	WA	0	0	16	0	0	0	0	0	0	0	0	0
403	39220	ELECTRIC VEHICLES	12	WYP	0	0	0	0	0	12	0	0	0	0	0	0
403	39220	ELECTRIC VEHICLES	5	WYU	0	0	0	0	0	0	0	0	5	0	0	0
		TOTAL ACCOUNT 39220	198		2	78	22	0	0	20	66	4	6	0	0	0
403	39240	TRANSPORTATION EQUIPMENT	22	CA	0	0	0	0	0	0	0	0	0	0	0	0
403	39240	TRANSPORTATION EQUIPMENT	49	IDU	0	0	0	0	0	0	0	49	0	0	0	0
403	39240	TRANSPORTATION EQUIPMENT	268	OR	0	268	0	0	0	0	0	0	0	0	0	0
403	39240	TRANSPORTATION EQUIPMENT	15	SE	0	4	1	0	0	2	6	1	0	0	0	0
403	39240	TRANSPORTATION EQUIPMENT	214	SG	4	62	19	0	0	27	84	14	4	1	0	0
403	39240	TRANSPORTATION EQUIPMENT	75	SO	2	30	7	0	0	8	30	5	1	0	0	0
403	39240	TRANSPORTATION EQUIPMENT	411	UT	0	0	0	0	0	0	411	0	0	0	0	0
403	39240	TRANSPORTATION EQUIPMENT	46	WA	0	0	46	0	0	0	0	0	0	0	0	0
403	39240	TRANSPORTATION EQUIPMENT	144	WYP	0	0	0	0	0	144	0	0	0	0	0	0
403	39240	TRANSPORTATION EQUIPMENT	51	WYU	0	0	0	0	0	0	0	0	51	0	0	0
		TOTAL ACCOUNT 39240	1,297		29	356	73	0	0	182	531	69	56	1	0	0
403	39250	TRANSPORTATION EQUIPMENT	24	CA	0	0	0	0	0	0	0	0	0	0	0	0
403	39250	TRANSPORTATION EQUIPMENT	65	IDU	0	0	0	0	0	0	0	65	0	0	0	0
403	39250	TRANSPORTATION EQUIPMENT	316	OR	0	316	0	0	0	0	0	0	0	0	0	0
403	39250	TRANSPORTATION EQUIPMENT	2	SE	0	0	0	0	0	0	1	0	0	0	0	0
403	39250	TRANSPORTATION EQUIPMENT	129	SG	2	37	11	0	0	16	51	8	2	0	0	0
403	39250	TRANSPORTATION EQUIPMENT	160	SO	2	18	5	0	0	7	24	4	1	0	0	0
403	39250	TRANSPORTATION EQUIPMENT	537	UT	0	0	0	0	0	0	537	0	0	0	0	0
403	39250	TRANSPORTATION EQUIPMENT	83	WA	0	0	83	0	0	0	0	0	0	0	0	0
403	39250	TRANSPORTATION EQUIPMENT	166	WYP	0	0	0	0	0	166	0	0	0	0	0	0
403	39250	TRANSPORTATION EQUIPMENT	65	WYU	0	0	0	0	0	0	0	0	65	0	0	0
		TOTAL ACCOUNT 39250	1,448		28	372	100	0	0	190	613	77	69	1	0	0
403	39260	TRANSPORTATION EQUIPMENT	1	IDU	0	0	0	0	0	0	0	1	0	0	0	0
403	39260	TRANSPORTATION EQUIPMENT	15	OR	0	15	0	0	0	0	0	0	0	0	0	0
403	39260	TRANSPORTATION EQUIPMENT	0	SE	0	0	0	0	0	0	0	0	0	0	0	0
403	39260	TRANSPORTATION EQUIPMENT	92	SG	2	27	8	0	0	12	36	6	2	0	0	0
403	39260	TRANSPORTATION EQUIPMENT	2	SO	0	0	0	0	0	0	1	0	0	0	0	0
403	39260	TRANSPORTATION EQUIPMENT	25	UT	0	0	0	0	0	0	25	0	0	0	0	0
		TOTAL ACCOUNT 39260	135		2	42	8	0	0	12	62	7	2	0	0	0
403	39280	BLC CAPITAL LEASED EQUIPMENT	1	IDU	0	0	0	0	0	0	0	1	0	0	0	0
403	39280	BLC CAPITAL LEASED EQUIPMENT	35	OR	0	35	0	0	0	0	0	0	0	0	0	0
403	39280	BLC CAPITAL LEASED EQUIPMENT	1	SE	0	0	0	0	0	0	0	0	0	0	0	0
403	39280	BLC CAPITAL LEASED EQUIPMENT	7	SG	0	2	1	0	0	1	3	0	0	0	0	0
403	39280	BLC CAPITAL LEASED EQUIPMENT	25	SO	1	8	2	0	0	3	10	2	0	0	0	0
403	39280	BLC CAPITAL LEASED EQUIPMENT	39	UT	0	0	0	0	0	0	39	0	0	0	0	0
403	39280	BLC CAPITAL LEASED EQUIPMENT	1	WA	0	0	1	0	0	0	0	0	0	0	0	0
403	39280	BLC CAPITAL LEASED EQUIPMENT	17	WYP	0	0	0	0	0	17	0	0	0	0	0	0
		TOTAL ACCOUNT 39280	126		1	44	4	0	0	21	52	3	1	0	0	0

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			1000													
403	39290	TRANSPORTATION EQUIPMENT	9	CA	9	0	0	0	0	0	0	0	0	0	0	0
403	39290	TRANSPORTATION EQUIPMENT	9	IDU	0	0	0	0	0	0	0	0	0	0	0	0
403	39290	TRANSPORTATION EQUIPMENT	47	OR	0	47	0	0	0	0	0	0	0	0	0	0
403	39290	TRANSPORTATION EQUIPMENT	0	SE	0	0	0	0	0	0	0	0	0	0	0	0
403	39290	TRANSPORTATION EQUIPMENT	11	SG	0	3	1	0	0	1	4	1	0	0	0	0
403	39290	TRANSPORTATION EQUIPMENT	25	SO	1	7	2	0	0	3	10	2	0	0	0	0
403	39290	TRANSPORTATION EQUIPMENT	83	UT	0	0	0	0	0	0	83	0	0	0	0	0
403	39290	TRANSPORTATION EQUIPMENT	9	WA	0	0	9	0	0	0	0	0	0	0	0	0
403	39290	TRANSPORTATION EQUIPMENT	49	WYP	0	0	0	0	0	49	0	0	0	0	0	0
403	39290	TRANSPORTATION EQUIPMENT	18	WYU	0	0	0	0	0	0	0	0	18	0	0	0
		TOTAL ACCOUNT 39290	259		10	58	12	0	0	53	97	11	19	0	0	0
403	39300	STORES EQUIPMENT	6	CA	6	0	0	0	0	0	0	0	0	0	0	0
403	39300	STORES EQUIPMENT	16	IDU	0	0	0	0	0	0	0	16	0	0	0	0
403	39300	STORES EQUIPMENT	74	OR	0	74	0	0	0	0	0	0	0	0	0	0
403	39300	STORES EQUIPMENT	92	SG	2	8	8	0	0	12	36	6	2	0	0	0
403	39300	STORES EQUIPMENT	27	SO	1	8	2	0	0	3	11	2	0	0	0	0
403	39300	STORES EQUIPMENT	109	UT	0	0	0	0	0	0	109	0	0	0	0	0
403	39300	STORES EQUIPMENT	10	WA	0	0	10	0	0	0	0	0	0	0	0	0
403	39300	STORES EQUIPMENT	26	WYP	0	0	0	0	0	26	0	0	0	0	0	0
403	39300	STORES EQUIPMENT	11	WYU	0	0	0	0	0	0	0	0	11	0	0	0
		TOTAL ACCOUNT 39300	370		9	108	20	0	0	40	156	24	13	0	0	0
403	39400	"TLS, SHOP, GAR EQUIPMENT"	17	CA	17	0	0	0	0	0	0	0	0	0	0	0
403	39400	"TLS, SHOP, GAR EQUIPMENT"	32	IDU	0	0	0	0	0	0	0	32	0	0	0	0
403	39400	"TLS, SHOP, GAR EQUIPMENT"	258	OR	0	258	0	0	0	0	0	0	0	0	0	0
403	39400	"TLS, SHOP, GAR EQUIPMENT"	2	SE	0	1	0	0	0	0	1	0	0	0	0	0
403	39400	"TLS, SHOP, GAR EQUIPMENT"	903	SG	17	260	79	0	0	115	355	57	16	3	0	0
403	39400	"TLS, SHOP, GAR EQUIPMENT"	156	SO	4	47	13	0	0	17	62	9	3	0	0	0
403	39400	"TLS, SHOP, GAR EQUIPMENT"	339	UT	0	0	0	0	0	0	339	0	0	0	0	0
403	39400	"TLS, SHOP, GAR EQUIPMENT"	67	WA	0	0	67	0	0	0	0	0	0	0	0	0
403	39400	"TLS, SHOP, GAR EQUIPMENT"	103	WYP	0	0	0	0	0	103	0	0	0	0	0	0
403	39400	"TLS, SHOP, GAR EQUIPMENT"	22	WYU	0	0	0	0	0	0	0	0	22	0	0	0
		TOTAL ACCOUNT 39400	1,900		38	566	159	0	0	236	757	99	41	4	0	0
403	39500	LABORATORY EQUIPMENT	13	CA	13	0	0	0	0	0	0	0	0	0	0	0
403	39500	LABORATORY EQUIPMENT	41	IDU	0	0	0	0	0	0	0	41	0	0	0	0
403	39500	LABORATORY EQUIPMENT	403	OR	0	403	0	0	0	0	0	0	0	0	0	0
403	39500	LABORATORY EQUIPMENT	213	SG	4	61	19	0	0	27	84	14	4	0	0	0
403	39500	LABORATORY EQUIPMENT	256	SO	7	77	21	0	0	29	101	15	5	1	0	0
403	39500	LABORATORY EQUIPMENT	390	UT	0	0	0	0	0	0	390	0	0	0	0	0
403	39500	LABORATORY EQUIPMENT	85	WA	0	0	85	0	0	0	0	0	0	0	0	0
403	39500	LABORATORY EQUIPMENT	156	WYP	0	0	0	0	0	156	0	0	0	0	0	0
403	39500	LABORATORY EQUIPMENT	47	WYU	0	0	0	0	0	0	0	0	47	0	0	0
		TOTAL ACCOUNT 39500	1,604		24	541	125	0	0	211	575	70	56	1	0	0
403	39603	AERIAL LIFT PB TRUCKS, 10000#-16000# GVV	29	OR	0	29	0	0	0	0	0	0	0	0	0	0
403	39603	AERIAL LIFT PB TRUCKS, 10000#-16000# GVV	108	SG	2	31	9	0	0	14	42	7	2	0	0	0
403	39603	AERIAL LIFT PB TRUCKS, 10000#-16000# GVV	2	SO	0	1	0	0	0	0	1	0	0	0	0	0
403	39603	AERIAL LIFT PB TRUCKS, 10000#-16000# GVV	17	UT	0	0	0	0	0	0	17	0	0	0	0	0
403	39603	AERIAL LIFT PB TRUCKS, 10000#-16000# GVV	8	WA	0	0	8	0	0	0	0	0	0	0	0	0
403	39603	AERIAL LIFT PB TRUCKS, 10000#-16000# GVV	11	WYP	0	0	0	0	0	11	0	0	0	0	0	0
403	39603	AERIAL LIFT PB TRUCKS, 10000#-16000# GVV	7	WYU	0	0	0	0	0	0	0	0	7	0	0	0
		TOTAL ACCOUNT 39603	182		2	61	18	0	0	24	60	7	9	0	0	0
403	39610	CRANES	3	IDU	0	0	0	0	0	0	0	3	0	0	0	0
403	39610	CRANES	5	SE	0	1	0	0	0	1	2	0	0	0	0	0
403	39610	CRANES	661	SG	12	190	58	0	0	84	260	42	12	2	0	0
403	39610	CRANES	69	SO	2	27	6	0	0	8	27	4	1	0	0	0
403	39610	CRANES	63	UT	0	0	0	0	0	0	63	0	0	0	0	0
403	39610	CRANES	4	WYP	0	0	0	0	0	4	0	0	0	0	0	0
		TOTAL ACCOUNT 39610	805		14	212	64	0	0	97	352	50	13	3	0	0

DEPRECIATION EXPENSE

Allocation Method: MSP
Allocated In Thousands

Period Beginning: April 2002
Period Ending: March 2003

Primary Account	Secondary Account	Secondary Account Description	Total	Allocation	California	Oregon	Washington	Idaho	Montana	Wy-PPL	Utah	Id-UPL	Wy-UPL	FERC	Other	Nutil
403	39620	TRANSPORTATION EQUIPMENT	34	CA	34	0	0	0	0	0	0	0	0	0	0	0
403	39620	TRANSPORTATION EQUIPMENT	81	IDU	0	0	0	0	0	0	0	81	0	0	0	0
403	39620	TRANSPORTATION EQUIPMENT	273	OR	0	273	0	0	0	0	0	0	0	0	0	0
403	39620	TRANSPORTATION EQUIPMENT	1	SG	0	0	0	0	0	0	0	0	0	0	0	0
403	39620	TRANSPORTATION EQUIPMENT	40	SO	1	12	3	0	0	4	16	2	1	0	0	0
403	39620	TRANSPORTATION EQUIPMENT	311	UT	0	0	0	0	0	0	311	0	0	0	0	0
403	39620	TRANSPORTATION EQUIPMENT	106	WA	0	0	106	0	0	0	0	0	0	0	0	0
403	39620	TRANSPORTATION EQUIPMENT	154	WYP	0	0	0	0	0	154	0	0	0	0	0	0
403	39620	TRANSPORTATION EQUIPMENT	36	WYU	0	0	0	0	0	0	0	0	36	0	0	0
	TOTAL ACCOUNT 39620		1,037		35	285	110	0	0	159	327	84	37	0	0	0
403	39630	TRANSPORTATION EQUIPMENT	49	CA	49	0	0	0	0	0	0	0	0	0	0	0
403	39630	TRANSPORTATION EQUIPMENT	43	IDU	0	0	0	0	0	0	0	43	0	0	0	0
403	39630	TRANSPORTATION EQUIPMENT	241	OR	0	241	0	0	0	0	0	0	0	0	0	0
403	39630	TRANSPORTATION EQUIPMENT	127	UT	0	0	0	0	0	0	127	0	0	0	0	0
403	39630	TRANSPORTATION EQUIPMENT	102	WA	0	0	102	0	0	0	0	0	0	0	0	0
403	39630	TRANSPORTATION EQUIPMENT	95	WYP	0	0	0	0	0	95	0	0	0	0	0	0
403	39630	TRANSPORTATION EQUIPMENT	26	WYU	0	0	0	0	0	0	0	0	26	0	0	0
	TOTAL ACCOUNT 39630		683		49	241	102	0	0	95	127	43	26	0	0	0
403	39640	TRANSPORTATION EQUIPMENT	10	CA	10	0	0	0	0	0	0	0	0	0	0	0
403	39640	TRANSPORTATION EQUIPMENT	20	IDU	0	0	0	0	0	0	0	20	0	0	0	0
403	39640	TRANSPORTATION EQUIPMENT	37	OR	0	37	0	0	0	0	0	0	0	0	0	0
403	39640	TRANSPORTATION EQUIPMENT	2	SE	0	0	0	0	0	0	1	0	0	0	0	0
403	39640	TRANSPORTATION EQUIPMENT	150	SG	3	43	13	0	0	19	59	10	3	1	0	0
403	39640	TRANSPORTATION EQUIPMENT	8	SO	0	3	1	0	0	1	3	0	0	0	0	0
403	39640	TRANSPORTATION EQUIPMENT	91	UT	0	0	0	0	0	0	91	0	0	0	0	0
403	39640	TRANSPORTATION EQUIPMENT	21	WA	0	0	21	0	0	0	0	0	0	0	0	0
403	39640	TRANSPORTATION EQUIPMENT	38	WYP	0	0	0	0	0	38	0	0	0	0	0	0
403	39640	TRANSPORTATION EQUIPMENT	26	WYU	0	0	0	0	0	0	0	0	26	0	0	0
	TOTAL ACCOUNT 39640		403		13	83	35	0	0	58	154	30	29	1	0	0
403	39670	TRANSPORTATION EQUIPMENT	22	CA	22	0	0	0	0	0	0	0	0	0	0	0
403	39670	TRANSPORTATION EQUIPMENT	25	IDU	0	0	0	0	0	0	0	25	0	0	0	0
403	39670	TRANSPORTATION EQUIPMENT	25	OR	0	25	0	0	0	0	0	0	0	0	0	0
403	39670	TRANSPORTATION EQUIPMENT	2	SG	0	1	0	0	0	0	1	0	0	0	0	0
403	39670	TRANSPORTATION EQUIPMENT	13	SO	0	4	1	0	0	1	5	1	0	0	0	0
403	39670	TRANSPORTATION EQUIPMENT	151	UT	0	0	0	0	0	0	151	0	0	0	0	0
403	39670	TRANSPORTATION EQUIPMENT	10	WA	0	0	10	0	0	0	0	0	0	0	0	0
403	39670	TRANSPORTATION EQUIPMENT	18	WYP	0	0	0	0	0	18	0	0	0	0	0	0
403	39670	TRANSPORTATION EQUIPMENT	13	WYU	0	0	0	0	0	0	0	0	13	0	0	0
	TOTAL ACCOUNT 39670		279		22	30	11	0	0	19	157	26	14	0	0	0
403	39680	TRANSPORTATION EQUIPMENT	52	WYU	0	0	0	0	0	0	0	0	52	0	0	0
403	39680	TRANSPORTATION EQUIPMENT	36	CA	36	0	0	0	0	0	0	0	0	0	0	0
403	39680	TRANSPORTATION EQUIPMENT	79	IDU	0	0	0	0	0	0	0	79	0	0	0	0
403	39680	TRANSPORTATION EQUIPMENT	342	OR	0	342	1	0	0	0	0	0	0	0	0	0
403	39680	TRANSPORTATION EQUIPMENT	8	SG	0	0	2	0	0	1	3	0	0	0	0	0
403	39680	TRANSPORTATION EQUIPMENT	6	SO	0	2	1	0	0	1	3	0	0	0	0	0
403	39680	TRANSPORTATION EQUIPMENT	457	UT	0	0	0	0	0	0	457	0	0	0	0	0
403	39680	TRANSPORTATION EQUIPMENT	132	WA	0	0	132	0	0	0	0	0	0	0	0	0
403	39680	TRANSPORTATION EQUIPMENT	151	WYP	0	0	0	0	0	151	0	0	0	0	0	0
	TOTAL ACCOUNT 39680		1,262		36	346	133	0	0	152	463	80	52	0	0	0
403	39700	COMMUNICATION EQUIPMENT	102	CA	102	0	0	0	0	0	0	0	0	0	0	0
403	39700	COMMUNICATION EQUIPMENT	276	CN	8	91	22	0	0	19	123	11	2	0	0	0
403	39700	COMMUNICATION EQUIPMENT	281	IDU	0	0	0	0	0	0	0	281	0	0	0	0
403	39700	COMMUNICATION EQUIPMENT	2,076	OR	0	2,076	0	0	0	0	0	0	0	0	0	0
403	39700	COMMUNICATION EQUIPMENT	0	SE	0	0	0	0	0	0	0	0	0	0	0	0
403	39700	COMMUNICATION EQUIPMENT	2,800	SG	53	806	246	0	0	356	1,101	178	51	10	0	0
403	39700	COMMUNICATION EQUIPMENT	2,688	SO	72	811	224	0	0	300	1,065	161	49	6	0	0
403	39700	COMMUNICATION EQUIPMENT	1,123	UT	0	0	0	0	0	0	1,123	0	0	0	0	0
403	39700	COMMUNICATION EQUIPMENT	323	WA	0	0	0	0	0	0	0	0	0	0	0	0
403	39700	COMMUNICATION EQUIPMENT	715	WYP	0	0	0	0	0	715	0	0	0	0	0	0
403	39700	COMMUNICATION EQUIPMENT	100	WYU	0	0	0	0	0	0	0	0	100	0	0	0
	TOTAL ACCOUNT 39700		10,485		235	3,783	815	0	0	1,390	3,412	631	202	17	0	0

DEPRECIATION EXPENSE
Allocation Method: MSP
Allocated In Thousands
Period Beginning: April 2002
Period Ending: March 2003

Primary Account	Secondary Account	Secondary Account Description	Total	Allocation	California	Oregon	Washington	Idaho PPL	Montana	WY-PPL	Utah	Id-UPL	WY-UPL	FERC	Other	Nutil
			1000													
403	39720	MOBILE RADIO EQUIPMENT	11	CA	11	0	0	0	0	0	0	0	0	0	0	0
403	39720	MOBILE RADIO EQUIPMENT	8	IDU	0	0	0	0	0	0	0	8	0	0	0	0
403	39720	MOBILE RADIO EQUIPMENT	237	OR	0	237	0	0	0	0	0	0	0	0	0	0
403	39720	MOBILE RADIO EQUIPMENT	74	SG	1	21	7	0	0	9	29	5	1	0	0	0
403	39720	MOBILE RADIO EQUIPMENT	199	SO	5	60	17	0	0	22	79	12	4	0	0	0
403	39720	MOBILE RADIO EQUIPMENT	65	UT	0	0	0	0	0	0	65	0	0	0	0	0
403	39720	MOBILE RADIO EQUIPMENT	68	WA	0	0	68	0	0	0	0	0	0	0	0	0
403	39720	MOBILE RADIO EQUIPMENT	20	WYP	0	0	0	0	0	20	0	0	0	0	0	0
403	39720	MOBILE RADIO EQUIPMENT	1	WYU	0	0	0	0	0	0	0	0	1	0	0	0
		TOTAL ACCOUNT 39720	683		18	318	91	0	0	52	173	25	6	1	0	0
403	39800	MISCELLANEOUS EQUIPMENT	1	CA	1	0	0	0	0	0	0	0	0	0	0	0
403	39800	MISCELLANEOUS EQUIPMENT	8	CN	0	3	1	0	0	1	3	0	0	0	0	0
403	39800	MISCELLANEOUS EQUIPMENT	3	IDU	0	0	0	0	0	0	0	3	0	0	0	0
403	39800	MISCELLANEOUS EQUIPMENT	17	OR	0	17	0	0	0	0	0	0	0	0	0	0
403	39800	MISCELLANEOUS EQUIPMENT	0	SE	0	0	0	0	0	0	0	0	0	0	0	0
403	39800	MISCELLANEOUS EQUIPMENT	64	SG	1	18	6	0	0	8	25	0	1	0	0	0
403	39800	MISCELLANEOUS EQUIPMENT	126	SO	3	38	10	0	0	14	50	8	2	0	0	0
403	39800	MISCELLANEOUS EQUIPMENT	17	UT	0	17	0	0	0	0	17	0	0	0	0	0
403	39800	MISCELLANEOUS EQUIPMENT	4	WA	0	0	4	0	0	0	0	0	0	0	0	0
403	39800	MISCELLANEOUS EQUIPMENT	6	WYP	0	0	0	0	0	6	0	0	0	0	0	0
403	39800	MISCELLANEOUS EQUIPMENT	1	WYU	0	0	0	0	0	0	0	0	1	0	0	0
		TOTAL ACCOUNT 39800	246		6	76	21	0	0	28	95	15	5	1	0	0
403	39900	UNDISTRIBUTED	14	SE	0	4	1	0	0	2	6	1	0	0	0	0
		TOTAL ACCOUNT 39900	14		0	4	1	0	0	2	6	1	0	0	0	0
		TOTAL GENERAL DEPRECIATION EXPENSE	42,996		1,053	13,236	3,660	0	0	5,040	16,204	2,663	1,072	67	0	0
		TOTAL DEPRECIATION EXPENSE	374,501		11,466	120,886	31,483	0	0	40,279	141,239	21,644	6,739	766	0	0