

**B4. AMORTIZATION  
EXPENSE**

AMORTIZATION 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 PPL	Montana	WY-PPL	Utah	Id-UPL	WY-UPL	FERC	Other	Nettl
404	301	ORGANIZATION	47	CA												
404	301	ORGANIZATION	107	IDU								107				
404	301	ORGANIZATION	503	OR		503										
404	301	ORGANIZATION	672	UT							672					
404	301	ORGANIZATION	130	WA			130									
404	301	ORGANIZATION	210	WTP						210						
404	301	ORGANIZATION	47	WPU									89			
	<b>Total 301</b>	<b>ORGANIZATION</b>	<b>1,759</b>		<b>47</b>	<b>503</b>	<b>130</b>	<b>0</b>	<b>0</b>	<b>210</b>	<b>672</b>	<b>107</b>	<b>89</b>	<b>0</b>	<b>0</b>	<b>0</b>
404	302	FRANCHISES AND CONSENTS	0	CA												
404	302	FRANCHISES AND CONSENTS	20	IDU								20				
404	302	FRANCHISES AND CONSENTS	830	SG		239	73			105	326	53	15			
	<b>Total 302</b>	<b>FRANCHISES AND CONSENTS</b>	<b>850</b>		<b>16</b>	<b>239</b>	<b>73</b>	<b>0</b>	<b>0</b>	<b>105</b>	<b>326</b>	<b>73</b>	<b>15</b>	<b>3</b>	<b>0</b>	<b>0</b>
404	303	MISCELLANEOUS INTANGIBLE PLANT	2	OR												
404	303	MISCELLANEOUS INTANGIBLE PLANT	1,107	SG		21	319	97		141	435	70	20			
	<b>Total 303</b>	<b>MISCELLANEOUS INTANGIBLE PLANT</b>	<b>1,109</b>		<b>21</b>	<b>320</b>	<b>97</b>	<b>0</b>	<b>0</b>	<b>141</b>	<b>435</b>	<b>70</b>	<b>20</b>	<b>4</b>	<b>0</b>	<b>0</b>
404	303AFPR	AUTOMATE POLE CARD SYSTEM	80	SO		24	7			9	32	5	1			
	<b>Total 303AFPR</b>	<b>AUTOMATE POLE CARD SYSTEM</b>	<b>80</b>		<b>2</b>	<b>24</b>	<b>7</b>	<b>0</b>	<b>0</b>	<b>9</b>	<b>32</b>	<b>5</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>
404	303APOGE	APOGEE - ENERGY EXCHANGE PROGRAM	37	SO		11	3			4	15	2	1			
	<b>Total 303APOGE</b>	<b>APOGEE - ENERGY EXCHANGE PROGRAM</b>	<b>37</b>		<b>1</b>	<b>11</b>	<b>3</b>	<b>0</b>	<b>0</b>	<b>4</b>	<b>15</b>	<b>2</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>
404	303BIN	RETAIL BUSINESS INFORMATION NETWORK	147	SO		44	12			16	58	9	3			
	<b>Total 303BIN</b>	<b>RETAIL BUSINESS INFORMATION NETWORK</b>	<b>147</b>		<b>4</b>	<b>44</b>	<b>12</b>	<b>0</b>	<b>0</b>	<b>16</b>	<b>58</b>	<b>9</b>	<b>3</b>	<b>0</b>	<b>0</b>	<b>0</b>
404	303BRCD	BARCODE SYSTEM	2	SG		1	0			0	1	0	0			
	<b>Total 303BRCD</b>	<b>BARCODE SYSTEM</b>	<b>2</b>		<b>0</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
404	303BUSC	BUSINESS CONTINUANCE PROJECT	76	SO		23	6			8	30	5	1			
	<b>Total 303BUSC</b>	<b>BUSINESS CONTINUANCE PROJECT</b>	<b>76</b>		<b>2</b>	<b>23</b>	<b>6</b>	<b>0</b>	<b>0</b>	<b>8</b>	<b>30</b>	<b>5</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>
404	303CADOP	DISTRIBUTION AUTOMATION PILOT PROJECT	635	OR		635										
404	303CADOP	DISTRIBUTION AUTOMATION PILOT PROJECT	1,004	SO		27	398	84		112	398	60	18			
	<b>Total 303CADOP</b>	<b>DISTRIBUTION AUTOMATION PILOT PROJECT</b>	<b>1,639</b>		<b>27</b>	<b>938</b>	<b>84</b>	<b>0</b>	<b>0</b>	<b>112</b>	<b>398</b>	<b>60</b>	<b>18</b>	<b>2</b>	<b>0</b>	<b>0</b>
404	303CALLC	CALL CENTER PERFORMANCE SOFTWARE	11	SO		3	1			1	4	1	0			
	<b>Total 303CALLC</b>	<b>CALL CENTER PERFORMANCE SOFTWARE</b>	<b>11</b>		<b>0</b>	<b>3</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>4</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
404	303CBT	COMPUTER BASED TRAINING (CBT)	67	SO		20	6			7	26	4	1			
	<b>Total 303CBT</b>	<b>COMPUTER BASED TRAINING (CBT)</b>	<b>67</b>		<b>2</b>	<b>20</b>	<b>6</b>	<b>0</b>	<b>0</b>	<b>7</b>	<b>26</b>	<b>4</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>
404	303CCO	2003 CCO OPEX MACHINE SOFTWARE	31	SO		9	3			3	12	2	1			
	<b>Total 303CCO</b>	<b>2003 CCO OPEX MACHINE SOFTWARE</b>	<b>31</b>		<b>1</b>	<b>9</b>	<b>3</b>	<b>0</b>	<b>0</b>	<b>3</b>	<b>12</b>	<b>2</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>
404	303COBOL	COBOL CONVERSION UPGRADE	300	SO		8	25			33	119	18	5			
	<b>Total 303COBOL</b>	<b>COBOL CONVERSION UPGRADE</b>	<b>300</b>		<b>8</b>	<b>90</b>	<b>25</b>	<b>0</b>	<b>0</b>	<b>33</b>	<b>119</b>	<b>18</b>	<b>5</b>	<b>1</b>	<b>0</b>	<b>0</b>
404	303COGNO	ENTERPRISE DATA WRHSE - BI RPTG TOOL	197	SO		60	16			22	78	12	4			
	<b>Total 303COGNO</b>	<b>ENTERPRISE DATA WRHSE - BI RPTG TOOL</b>	<b>197</b>		<b>5</b>	<b>60</b>	<b>16</b>	<b>0</b>	<b>0</b>	<b>22</b>	<b>78</b>	<b>12</b>	<b>4</b>	<b>0</b>	<b>0</b>	<b>0</b>
404	303CRR	COST RECOVERY REPORTING SYSTEM	2	SO		0	1			0	1	0	0			
	<b>Total 303CRR</b>	<b>COST RECOVERY REPORTING SYSTEM</b>	<b>2</b>		<b>0</b>	<b>0</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
404	303CSS	CUSTOMER SERVICE SYSTEM (CSS)	9,301	CN		3,073	725			656	4,149	356	82			
	<b>Total 303CSS</b>	<b>CUSTOMER SERVICE SYSTEM (CSS)</b>	<b>9,301</b>		<b>259</b>	<b>3,073</b>	<b>725</b>	<b>0</b>	<b>0</b>	<b>656</b>	<b>4,149</b>	<b>356</b>	<b>82</b>	<b>0</b>	<b>0</b>	<b>0</b>
404	303DBMS	DATABASE MANAGEMENT SYSTEM	457	SO		12	38			51	181	27	8			
	<b>Total 303DBMS</b>	<b>DATABASE MANAGEMENT SYSTEM</b>	<b>457</b>		<b>12</b>	<b>138</b>	<b>38</b>	<b>0</b>	<b>0</b>	<b>51</b>	<b>181</b>	<b>27</b>	<b>8</b>	<b>1</b>	<b>0</b>	<b>0</b>
404	303DBR	DISTRIBUTION BUSINESS REPORTING	63	SO		2	8			10	37	6	2			
	<b>Total 303DBR</b>	<b>DISTRIBUTION BUSINESS REPORTING</b>	<b>93</b>		<b>2</b>	<b>28</b>	<b>8</b>	<b>0</b>	<b>0</b>	<b>10</b>	<b>37</b>	<b>6</b>	<b>2</b>	<b>0</b>	<b>0</b>	<b>0</b>

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404	303DISR	DISASTER RECOVERY PROJECT	297	SO	8	90	25	0	0	33	118	18	5	1	1	0
	<b>Total 303DISR</b>	<b>DISASTER RECOVERY PROJECT</b>	<b>297</b>		<b>8</b>	<b>90</b>	<b>25</b>	<b>0</b>	<b>0</b>	<b>33</b>	<b>118</b>	<b>18</b>	<b>5</b>	<b>1</b>	<b>1</b>	<b>0</b>
404	303DMS	DISPATCH MANAGEMENT SYSTEM	65	SO	2	20	5	0	0	7	26	4	1	0	0	0
	<b>Total 303DMS</b>	<b>DISPATCH MANAGEMENT SYSTEM</b>	<b>65</b>		<b>2</b>	<b>20</b>	<b>5</b>	<b>0</b>	<b>0</b>	<b>7</b>	<b>26</b>	<b>4</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>
404	303DWH	DWHS - DATA WAREHOUSE	141	SO	4	42	12	0	0	16	56	8	3	0	0	0
	<b>Total 303DWH</b>	<b>DWHS - DATA WAREHOUSE</b>	<b>141</b>		<b>4</b>	<b>42</b>	<b>12</b>	<b>0</b>	<b>0</b>	<b>16</b>	<b>56</b>	<b>8</b>	<b>3</b>	<b>0</b>	<b>0</b>	<b>0</b>
404	303ECAD	ENGINEERING SUPPORT EST CONSOL PROJECT	39	SO	1	12	3	0	0	4	15	2	1	0	0	0
	<b>Total 303ECAD</b>	<b>ENGINEERING SUPPORT EST CONSOL PROJECT</b>	<b>39</b>		<b>1</b>	<b>12</b>	<b>3</b>	<b>0</b>	<b>0</b>	<b>4</b>	<b>15</b>	<b>2</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>
404	303EDMS	ENGINEERING DOCUMENT MGT SYSTEM	105	SO	3	32	9	0	0	12	41	6	2	0	0	0
	<b>Total 303EDMS</b>	<b>ENGINEERING DOCUMENT MGT SYSTEM</b>	<b>105</b>		<b>3</b>	<b>32</b>	<b>9</b>	<b>0</b>	<b>0</b>	<b>12</b>	<b>41</b>	<b>6</b>	<b>2</b>	<b>0</b>	<b>0</b>	<b>0</b>
404	303ENW	ENTERPRISE DATA WAREHOUSE	262	SO	7	79	22	0	0	29	104	16	5	1	0	0
	<b>Total 303ENW</b>	<b>ENTERPRISE DATA WAREHOUSE</b>	<b>262</b>		<b>7</b>	<b>79</b>	<b>22</b>	<b>0</b>	<b>0</b>	<b>29</b>	<b>104</b>	<b>16</b>	<b>5</b>	<b>1</b>	<b>0</b>	<b>0</b>
404	303ELL	ENERGY LOAN INFORMATION SYSTEM	18	SO	0	5	1	0	0	2	7	1	0	0	0	0
	<b>Total 303ELL</b>	<b>ENERGY LOAN INFORMATION SYSTEM</b>	<b>18</b>		<b>0</b>	<b>5</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>2</b>	<b>7</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
404	303EMC	EMC DASD SOFTWARE	99	SO	3	30	8	0	0	11	39	5	2	0	0	0
	<b>Total 303EMC</b>	<b>EMC DASD SOFTWARE</b>	<b>99</b>		<b>3</b>	<b>30</b>	<b>8</b>	<b>0</b>	<b>0</b>	<b>11</b>	<b>39</b>	<b>5</b>	<b>2</b>	<b>0</b>	<b>0</b>	<b>0</b>
404	303ENS	ENERGY MANAGEMENT SYSTEM SOFTWARE	993	SO	27	299	83	0	0	111	394	60	18	2	0	0
	<b>Total 303ENS</b>	<b>ENERGY MANAGEMENT SYSTEM SOFTWARE</b>	<b>993</b>		<b>27</b>	<b>299</b>	<b>83</b>	<b>0</b>	<b>0</b>	<b>111</b>	<b>394</b>	<b>60</b>	<b>18</b>	<b>2</b>	<b>0</b>	<b>0</b>
404	303END	ENDEAVOR PROGRAM LIBRARY	4	SO	0	1	0	0	0	1	2	0	0	0	0	0
	<b>Total 303END</b>	<b>ENDEAVOR PROGRAM LIBRARY</b>	<b>4</b>		<b>0</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>2</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
404	303EPWS	COMMON WORKSTATION & LOGIN APP	25	SO	1	8	2	0	0	3	10	2	0	0	0	0
	<b>Total 303EPWS</b>	<b>COMMON WORKSTATION &amp; LOGIN APP</b>	<b>25</b>		<b>1</b>	<b>8</b>	<b>2</b>	<b>0</b>	<b>0</b>	<b>3</b>	<b>10</b>	<b>2</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
404	303ETAG	ELECTRONIC TAGGING OUTAGE MANAGE SYSTEM	366	SO	10	110	31	0	0	41	145	22	7	1	0	0
	<b>Total 303ETAG</b>	<b>ELECTRONIC TAGGING OUTAGE MANAGE SYSTEM</b>	<b>366</b>		<b>10</b>	<b>110</b>	<b>31</b>	<b>0</b>	<b>0</b>	<b>41</b>	<b>145</b>	<b>22</b>	<b>7</b>	<b>1</b>	<b>0</b>	<b>0</b>
404	303ETS	EQUIPMENT TRACKING SYSTEM	33	SO	1	10	3	0	0	4	13	2	1	0	0	0
	<b>Total 303ETS</b>	<b>EQUIPMENT TRACKING SYSTEM</b>	<b>33</b>		<b>1</b>	<b>10</b>	<b>3</b>	<b>0</b>	<b>0</b>	<b>4</b>	<b>13</b>	<b>2</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>
404	303FILE	COMPUWARE FILEAID TOOL SOFTWARE	49	SO	1	15	4	0	0	5	19	3	1	0	0	0
	<b>Total 303FILE</b>	<b>COMPUWARE FILEAID TOOL SOFTWARE</b>	<b>49</b>		<b>1</b>	<b>15</b>	<b>4</b>	<b>0</b>	<b>0</b>	<b>5</b>	<b>19</b>	<b>3</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>
404	303FLT	FRANCHISE TAX SYSTEM	32	SO	1	10	3	0	0	4	12	2	1	0	0	0
	<b>Total 303FLT</b>	<b>FRANCHISE TAX SYSTEM</b>	<b>32</b>		<b>1</b>	<b>10</b>	<b>3</b>	<b>0</b>	<b>0</b>	<b>4</b>	<b>12</b>	<b>2</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>
404	303FMS	FUEL MANAGEMENT SYSTEM	1	SO	0	0	0	0	0	0	1	0	0	0	0	0
	<b>Total 303FMS</b>	<b>FUEL MANAGEMENT SYSTEM</b>	<b>1</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
404	303FPI	FACILITY INSPECTION REPORTING SYSTEM	283	SO	8	85	24	0	0	32	112	17	5	1	0	0
	<b>Total 303FPI</b>	<b>FACILITY INSPECTION REPORTING SYSTEM</b>	<b>283</b>		<b>8</b>	<b>85</b>	<b>24</b>	<b>0</b>	<b>0</b>	<b>32</b>	<b>112</b>	<b>17</b>	<b>5</b>	<b>1</b>	<b>0</b>	<b>0</b>
404	303GIS	CONDUCTIVITY FIELDING TOOL DEVELOPMENT	164	OR	0	164	0	0	0	0	0	0	0	0	0	0
	<b>Total 303GIS</b>	<b>CONDUCTIVITY FIELDING TOOL DEVELOPMENT</b>	<b>164</b>		<b>0</b>	<b>164</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
404	303GRID	2002 GRID NET POWER COST MODELING	226	SO	6	68	19	0	0	25	90	14	4	1	0	0
	<b>Total 303GRID</b>	<b>2002 GRID NET POWER COST MODELING</b>	<b>226</b>		<b>6</b>	<b>68</b>	<b>19</b>	<b>0</b>	<b>0</b>	<b>25</b>	<b>90</b>	<b>14</b>	<b>4</b>	<b>1</b>	<b>0</b>	<b>0</b>
404	303IMAP	INCIDENT MANAGEMENT ANALYSIS PROGRAM	888	SO	24	268	74	0	0	99	352	53	16	2	0	0
	<b>Total 303IMAP</b>	<b>INCIDENT MANAGEMENT ANALYSIS PROGRAM</b>	<b>888</b>		<b>24</b>	<b>268</b>	<b>74</b>	<b>0</b>	<b>0</b>	<b>99</b>	<b>352</b>	<b>53</b>	<b>16</b>	<b>2</b>	<b>0</b>	<b>0</b>
404	303IMSRE	CLOSE DOWN IMS AND MOVE TO NEW PLATFORM	56	SO	1	17	5	0	0	6	22	3	1	0	0	0
	<b>Total 303IMSRE</b>	<b>CLOSE DOWN IMS AND MOVE TO NEW PLATFORM</b>	<b>56</b>		<b>1</b>	<b>17</b>	<b>5</b>	<b>0</b>	<b>0</b>	<b>6</b>	<b>22</b>	<b>3</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>

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404	303INTEL	INTELLISYNC ANYWHERE	119	50	3	36	10			13	47	7	2	0	0	
		<b>Total 303INTEL</b>	<b>119</b>	<b>50</b>	<b>3</b>	<b>36</b>	<b>10</b>			<b>13</b>	<b>47</b>	<b>7</b>	<b>2</b>	<b>0</b>	<b>0</b>	<b>0</b>
404	303IARS	JURISDICTIONAL ALLOC REPORT SYSTEM	30	50	1	9	2			3	12	2	1	0	0	
		<b>Total 303IARS</b>	<b>30</b>	<b>50</b>	<b>1</b>	<b>9</b>	<b>2</b>			<b>3</b>	<b>12</b>	<b>2</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>
404	303JTO	FACILITY JOINT USE SOFTWARE	1	50	0	0	0			0	1	0	0	0	0	
		<b>Total 303JTO</b>	<b>1</b>	<b>50</b>	<b>0</b>	<b>0</b>	<b>0</b>			<b>0</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
404	303JTU	POLE CONTRACT RENTAL SYSTEM	4	50	0	1	0			0	1	0	0	0	0	
		<b>Total 303JTU</b>	<b>4</b>	<b>50</b>	<b>0</b>	<b>1</b>	<b>0</b>			<b>0</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
404	303KPI	KEY PERFORMANCE INDICATOR DASHBOARD	156	50	4	47	13			17	62	9	3	0	0	
		<b>Total 303KPI</b>	<b>156</b>	<b>50</b>	<b>4</b>	<b>47</b>	<b>13</b>			<b>17</b>	<b>62</b>	<b>9</b>	<b>3</b>	<b>0</b>	<b>0</b>	<b>0</b>
404	303KWH	RWH HISTORICAL DATA COLLECTION	2	50	0	1	0			0	1	0	0	0	0	
		<b>Total 303KWH</b>	<b>2</b>	<b>50</b>	<b>0</b>	<b>1</b>	<b>0</b>			<b>0</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
404	303MIAC	OUTBOUND CORRESPONDANCE ENHANCE 2003	1	50	0	0	0			0	0	0	0	0	0	
		<b>Total 303MIAC</b>	<b>1</b>	<b>50</b>	<b>0</b>	<b>0</b>	<b>0</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
404	303MISC	MISCELLANEOUS SOFTWARE PACKAGES >\$100K	38	CN	1	13	3			3	17	1	0	0	0	
		MISCELLANEOUS SOFTWARE PACKAGES >\$100K		CN	1	1	1			1	1	1	0	0	0	
		MISCELLANEOUS SOFTWARE PACKAGES >\$100K		OR	1	108	33			48	148	24	7	1	148	
		MISCELLANEOUS SOFTWARE PACKAGES >\$200K		SO	96	1,077	298			398	1,415	214	65	8	1,415	
		MISCELLANEOUS SOFTWARE PACKAGES >\$200K		SO	21	21	21			21	21	21	21	21	21	
		MISCELLANEOUS SOFTWARE PACKAGES >\$200K		WA	2	2	2			2	2	2	2	2	2	
		MISCELLANEOUS SOFTWARE PACKAGES >\$200K		WYP	0	0	0			0	0	0	0	0	0	
		MISCELLANEOUS SOFTWARE PACKAGES >\$200K		DGU	4	4	4			4	4	4	4	4	4	
		<b>Total 303MISC</b>	<b>4,013</b>	<b>104</b>	<b>1,198</b>	<b>335</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>449</b>	<b>1,604</b>	<b>240</b>	<b>72</b>	<b>10</b>	<b>0</b>	<b>0</b>
404	303MOIP	MID OFFICE IMPROVEMENT PROJECT	1,795	50	48	541	150			200	711	108	33	4	0	
		<b>Total 303MOIP</b>	<b>1,795</b>	<b>50</b>	<b>48</b>	<b>541</b>	<b>150</b>			<b>200</b>	<b>711</b>	<b>108</b>	<b>33</b>	<b>4</b>	<b>0</b>	<b>0</b>
404	303NOVEL	NOVELL LICENSES	52	50	1	16	4			6	20	3	1	0	0	
		<b>Total 303NOVEL</b>	<b>52</b>	<b>50</b>	<b>1</b>	<b>16</b>	<b>4</b>			<b>6</b>	<b>20</b>	<b>3</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>
404	303OFFXP	OFFICE XP SOFTWARE	288	50	8	87	24			32	114	17	5	1	0	
		<b>Total 303OFFXP</b>	<b>288</b>	<b>50</b>	<b>8</b>	<b>87</b>	<b>24</b>			<b>32</b>	<b>114</b>	<b>17</b>	<b>5</b>	<b>1</b>	<b>0</b>	<b>0</b>
404	303OLEE	ON LINE EMPLOYEE EXPENSE EXPRESS	126	50	3	38	11			14	50	8	2	0	0	
		<b>Total 303OLEE</b>	<b>126</b>	<b>50</b>	<b>3</b>	<b>38</b>	<b>11</b>			<b>14</b>	<b>50</b>	<b>8</b>	<b>2</b>	<b>0</b>	<b>0</b>	<b>0</b>
404	303OMS	OPERATIONS MAPPING SYSTEM	2,014	50	54	607	168			225	798	121	37	5	0	
		<b>Total 303OMS</b>	<b>2,014</b>	<b>54</b>	<b>607</b>	<b>168</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>225</b>	<b>798</b>	<b>121</b>	<b>37</b>	<b>5</b>	<b>0</b>	<b>0</b>
404	303OPVIS	OPERATIONS VISUALIZATION SYSTEM	35	50	1	11	3			4	14	2	1	0	0	
		<b>Total 303OPVIS</b>	<b>35</b>	<b>50</b>	<b>1</b>	<b>11</b>	<b>3</b>			<b>4</b>	<b>14</b>	<b>2</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>
404	303ORS	OUTAGE REPORTING SYSTEM	0	OR	0	0	0			0	0	0	0	0	0	
		<b>Total 303ORS</b>	<b>667</b>	<b>50</b>	<b>18</b>	<b>201</b>	<b>56</b>			<b>74</b>	<b>264</b>	<b>40</b>	<b>12</b>	<b>2</b>	<b>0</b>	<b>0</b>
404	303PADMS	POLE ATTACHMENT MGMT SYSTEM	6	50	0	2	0			1	2	0	0	0	0	
		<b>Total 303PADMS</b>	<b>6</b>	<b>50</b>	<b>0</b>	<b>2</b>	<b>0</b>			<b>1</b>	<b>2</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
404	303PMP	PERFORMANCE MANAGEMENT PORTAL	20	50	1	6	2			2	8	1	0	0	0	
		<b>Total 303PMP</b>	<b>20</b>	<b>50</b>	<b>1</b>	<b>6</b>	<b>2</b>			<b>2</b>	<b>8</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
404	303PTRN	POSITION	33	50	1	10	3			4	13	2	1	0	0	
		<b>Total 303PTRN</b>	<b>33</b>	<b>50</b>	<b>1</b>	<b>10</b>	<b>3</b>			<b>4</b>	<b>13</b>	<b>2</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>
404	303QUEST	QUEST DATABASE MGMT TOOLS	92	50	2	28	8			10	36	6	2	0	0	
		<b>Total 303QUEST</b>	<b>92</b>	<b>50</b>	<b>2</b>	<b>28</b>	<b>8</b>			<b>10</b>	<b>36</b>	<b>6</b>	<b>2</b>	<b>0</b>	<b>0</b>	<b>0</b>

AMORTIZATION 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 PPL	Montana	WY-PPL	Utah	Id-UPL	WY-UPL	FERC	Other	NutH
404	303RCHS	RECORD CENTER MANAGEMENT SOFTWARE	23	SO	1	7	2	2	0	3	3	9	1	0	0	0
		<b>Total 303RCHS</b>	<b>23</b>		<b>1</b>	<b>7</b>	<b>2</b>	<b>2</b>	<b>0</b>	<b>3</b>	<b>3</b>	<b>9</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>
404	303RST	RETAIL ENERGY SERVICES TRACKING	3	SO	0	1	0	0	0	0	0	1	0	0	0	0
		<b>Total 303RST</b>	<b>3</b>		<b>0</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
404	303RIS	RESOURCE INFORMATION SYSTEM	45	SO	1	13	4	4	0	5	5	18	3	1	0	0
		<b>Total 303RIS</b>	<b>45</b>		<b>1</b>	<b>13</b>	<b>4</b>	<b>4</b>	<b>0</b>	<b>5</b>	<b>5</b>	<b>18</b>	<b>3</b>	<b>1</b>	<b>0</b>	<b>0</b>
404	303RMT	ENERGY COMMODITY SYSTEM SOFTWARE	1,782	SO	48	537	149	199	0	199	706	107	32	4	0	0
		<b>Total 303RMT</b>	<b>1,782</b>		<b>48</b>	<b>537</b>	<b>149</b>	<b>199</b>	<b>0</b>	<b>199</b>	<b>706</b>	<b>107</b>	<b>32</b>	<b>4</b>	<b>0</b>	<b>0</b>
404	303RWT	RCMS - REGION CONSTRUCTION MGMT SYSTEM	267	SO	7	81	22	0	0	30	106	16	5	1	0	0
		<b>Total 303RWT</b>	<b>267</b>		<b>7</b>	<b>81</b>	<b>22</b>	<b>0</b>	<b>0</b>	<b>30</b>	<b>106</b>	<b>16</b>	<b>5</b>	<b>1</b>	<b>0</b>	<b>0</b>
404	303SAP	S A P	13,536	SO	362	4,081	1,130	0	0	1,510	5,363	811	246	32	0	0
		<b>Total 303SAP</b>	<b>13,536</b>		<b>362</b>	<b>4,081</b>	<b>1,130</b>	<b>0</b>	<b>0</b>	<b>1,510</b>	<b>5,363</b>	<b>811</b>	<b>246</b>	<b>32</b>	<b>0</b>	<b>0</b>
404	303SB114	IT WORK TO ACCOMMODATE CSS & MDM TO SB11 IT WORK TO ACCOMMODATE CSS & MDM TO	17	CN	0	6	1	1	0	1	8	1	0	0	0	0
		<b>Total 303SB114</b>	<b>17</b>		<b>0</b>	<b>6</b>	<b>1</b>	<b>1</b>	<b>0</b>	<b>1</b>	<b>8</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
404	303SBVW	SUBSTATION REPORTING SYSTEM	1	SO	0	0	0	0	0	0	0	0	0	0	0	0
		<b>Total 303SBVW</b>	<b>1</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
404	303SLDS	SALT LAKE SCADA SYSTEM	1	SO	0	0	0	0	0	0	0	0	0	0	0	0
		<b>Total 303SLDS</b>	<b>1</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
404	303SRCHE	INTRANET SEARCH ENGINE	72	SO	2	22	6	6	0	8	29	4	1	0	0	0
		<b>Total 303SRCHE</b>	<b>72</b>		<b>2</b>	<b>22</b>	<b>6</b>	<b>6</b>	<b>0</b>	<b>8</b>	<b>29</b>	<b>4</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>
404	303STERL	STERLING SOFTWARE	195	SO	5	59	16	16	0	22	77	12	4	0	0	0
		<b>Total 303STERL</b>	<b>195</b>		<b>5</b>	<b>59</b>	<b>16</b>	<b>16</b>	<b>0</b>	<b>22</b>	<b>77</b>	<b>12</b>	<b>4</b>	<b>0</b>	<b>0</b>	<b>0</b>
404	303TIBCO	TIBCO SOFTWARE	522	SO	14	157	44	44	0	58	207	31	9	1	0	0
		<b>Total 303TIBCO</b>	<b>522</b>		<b>14</b>	<b>157</b>	<b>44</b>	<b>44</b>	<b>0</b>	<b>58</b>	<b>207</b>	<b>31</b>	<b>9</b>	<b>1</b>	<b>0</b>	<b>0</b>
404	303TILCO	TELCO RESEARCH TRUE SYSTEMS	43	SO	1	13	4	4	0	5	17	3	1	0	0	0
		<b>Total 303TILCO</b>	<b>43</b>		<b>1</b>	<b>13</b>	<b>4</b>	<b>4</b>	<b>0</b>	<b>5</b>	<b>17</b>	<b>3</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>
404	303TOOL	DEVELOPMENT TOOLS	69	SO	2	21	6	6	0	8	27	4	1	0	0	0
		<b>Total 303TOOL</b>	<b>69</b>		<b>2</b>	<b>21</b>	<b>6</b>	<b>6</b>	<b>0</b>	<b>8</b>	<b>27</b>	<b>4</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>
404	303TORIS	C&T OFFICIAL RECORD INFO SYSTEM	20	SO	1	6	2	2	0	2	8	1	0	0	0	0
		<b>Total 303TORIS</b>	<b>20</b>		<b>1</b>	<b>6</b>	<b>2</b>	<b>2</b>	<b>0</b>	<b>2</b>	<b>8</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
404	303UNIX	NONUNITIZED UNIX SECURITY INITIATIVE	28	SO	1	8	2	2	0	3	11	2	1	0	0	0
		<b>Total 303UNIX</b>	<b>28</b>		<b>1</b>	<b>8</b>	<b>2</b>	<b>2</b>	<b>0</b>	<b>3</b>	<b>11</b>	<b>2</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>
404	303UPGR	ONE TIME SOFTWARE UPGRADES	26	SO	1	8	2	2	0	3	10	2	0	0	0	0
		<b>Total 303UPGR</b>	<b>26</b>		<b>1</b>	<b>8</b>	<b>2</b>	<b>2</b>	<b>0</b>	<b>3</b>	<b>10</b>	<b>2</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
404	303VCS	VERSION CONTROL SYSTEM	65	SO	2	20	5	5	0	7	26	4	1	0	0	0
		<b>Total 303VCS</b>	<b>65</b>		<b>2</b>	<b>20</b>	<b>5</b>	<b>5</b>	<b>0</b>	<b>7</b>	<b>26</b>	<b>4</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>
404	303VISO	VISIO PRO	83	SO	2	25	7	7	0	9	33	5	2	0	0	0
		<b>Total 303VISO</b>	<b>83</b>		<b>2</b>	<b>25</b>	<b>7</b>	<b>7</b>	<b>0</b>	<b>9</b>	<b>33</b>	<b>5</b>	<b>2</b>	<b>0</b>	<b>0</b>	<b>0</b>
404	303VITAL	VITAL SOLUTIONS	45	SO	1	13	4	4	0	5	18	3	1	0	0	0
		<b>Total 303VITAL</b>	<b>45</b>		<b>1</b>	<b>13</b>	<b>4</b>	<b>4</b>	<b>0</b>	<b>5</b>	<b>18</b>	<b>3</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>
404	303VNTV	HELPDESK MAINFRAME SOFTWARE - VANITVE	17	SO	0	5	1	1	0	2	7	1	0	0	0	0
		<b>Total 303VNTV</b>	<b>17</b>		<b>0</b>	<b>5</b>	<b>1</b>	<b>1</b>	<b>0</b>	<b>2</b>	<b>7</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

AMORTIZATION 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 PPL	Montana	WY-PPL	Utah	Id-UPL	WY-UPL	FERC	Other	NuTri
404	303WEB	WEB SOFTWARE	455	SO	12	137	38			51	180	27	8			
	Total 303WEB	WEB SOFTWARE	455		12	137	38			51	180	27	8			
404	303WEB	INCIDENT MANAGEMENT ANALYSIS PROJECT	5	SO	0	1	0			1	2	0	0			
	Total 303WEB	INCIDENT MANAGEMENT ANALYSIS PROJECT	5		0	1	0			1	2	0	0			
<b>Total Intangible Plant</b>			<b>47,077</b>		<b>0</b>	<b>14,951</b>	<b>3,801</b>	<b>0</b>	<b>0</b>	<b>4,823</b>	<b>18,776</b>	<b>2,600</b>	<b>811</b>	<b>85</b>	<b>0</b>	<b>0</b>
404	331	STRUCTURES AND IMPROVE	4	SG	0	1	0			1	2	0	0			
	Total 331	STRUCTURES AND IMPROVE	4		0	1	0			1	2	0	0			
404	332	"RESERVOIRS, DAMS & WATERWAYS"	24	SG	0	7	2			3	9	2	0			
	Total 332	"RESERVOIRS, DAMS & WATERWAYS"	24		0	7	2			3	9	2	0			
404	390	STRUCTURES AND IMPROVEMENTS	21	SO	1	6	2			2	8	1	0			
	Total 390	STRUCTURES AND IMPROVEMENTS	21		1	6	2			2	8	1	0			
404	3901	LEASEHOLD IMPROVEMENTS-OFFICE STR	4	CA												
404	3901	LEASEHOLD IMPROVEMENTS-OFFICE STR	337	CN		111	26			24	151	13	3			
404	3901	LEASEHOLD IMPROVEMENTS-OFFICE STR	295	OR		230	64			85	302	46	14			
404	3901	LEASEHOLD IMPROVEMENTS-OFFICE STR	762	SO		66	66			66	78	7	7			
404	3901	LEASEHOLD IMPROVEMENTS-OFFICE STR	68	WA												
404	3901	LEASEHOLD IMPROVEMENTS-OFFICE STR	284	WYP						284						
	Total 3901	LEASEHOLD IMPROVEMENTS-OFFICE STR	1,827		34	636	156			392	531	59	17			
404	391	OFFICE FURNITURE	1	SO	0	0	0			0	0	0	0			
	Total 391	OFFICE FURNITURE	1		0	0	0			0	0	0	0			
404	3912	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	1	SO	0	0	0			0	0	0	0			
	Total 3912	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	1		0	0	0			0	0	0	0			
<b>Total AIN</b>			<b>48,955</b>		<b>1,265</b>	<b>15,602</b>	<b>3,961</b>	<b>0</b>	<b>0</b>	<b>5,222</b>	<b>19,327</b>	<b>2,662</b>	<b>829</b>	<b>87</b>	<b>0</b>	<b>0</b>
4061	566920	AMORT ELEC PLANT ACQ ADJ	5,479	SG	103	1,576	481			696	2,155	349	100			
	Total 566920	AMORT ELEC PLANT ACQ ADJ	5,479		103	1,576	481			696	2,155	349	100			
<b>Total ACQ</b>			<b>5,479</b>		<b>103</b>	<b>1,576</b>	<b>481</b>	<b>0</b>	<b>0</b>	<b>696</b>	<b>2,155</b>	<b>349</b>	<b>100</b>	<b>20</b>	<b>0</b>	<b>0</b>
4073	566940	AMORT OF REG ASSETS - DEBITS	72	SG	1	21	6			9	28	5	1			
	Total 566940	AMORT OF REG ASSETS - DEBITS	72		1	21	6			9	28	5	1			
40731	566941	AMORT OF UNREC PLANT - TROJAN	1,902	TROIP	36	543	166			245	747	122	35			
	Total 566941	AMORT OF UNREC PLANT - TROJAN	1,902		36	543	166			245	747	122	35			
4074	566943	AMORT OF REGULATORY LIABILITY-CREDITS	(172)	UT	0	0	0			0	(172)	0	0			
	Total 566943	AMORT OF REGULATORY LIABILITY-CREDITS	(172)		0	0	0			0	(172)	0	0			
4074	566950	AMORT OF REGULATORY ASSETS-CREDITS	3,360	OR	0	3,360	0			0	0	0	0			
	Total 566950	AMORT OF REGULATORY ASSETS-CREDITS	3,360		0	3,360	0			0	0	0	0			
<b>Grand Total</b>			<b>59,596</b>		<b>1,405</b>	<b>21,102</b>	<b>4,614</b>	<b>0</b>	<b>0</b>	<b>6,172</b>	<b>22,085</b>	<b>3,137</b>	<b>966</b>	<b>115</b>	<b>0</b>	<b>0</b>