

**B7. D.I.T. EXPENSE
& I.T.C. ADJ.**

DEFERRED INCOME TAX EXPENSE

Allocation Method: MSP
Allocated In Thousands

Period Beginning: April 2002
Period Ending: March 2003

Primary Account	Account Description	Total	Allocation	California	Oregon	Washington	Idaho PPL	Montana	WY-PPL	Utah	Id-UPL	WY-UPL	FERC	Other	Nutil
41010	19098Early Retirement-UT rate order	(1,048)	UT	0	0	0	0	0	0	(1,048)	0	0	0	0	0
41010	190Buffalo Settlement-SG	(4)	SG	(4)	(1)	(2)	0	0	(1)	(2)	(0)	(0)	(0)	0	0
41010	190Defer MagCorp Revenues	(662)	SE	(12)	(180)	(56)	0	0	(92)	(259)	(45)	(14)	(2)	0	0
41010	190FAS 87/88 Writeoff-UT rate order	(599)	UT	0	0	0	0	0	0	(599)	0	0	0	0	0
41010	190Firth Cogen Settlement	(42)	SG	(1)	(12)	(4)	0	0	(5)	(17)	(3)	0	0	0	0
41010	190Glenrock Excluding Reclamation-UT	(494)	UT	0	0	0	0	0	0	(494)	0	0	0	0	0
41010	190Joseph Settlement-SG	(13)	SG	(0)	(4)	(1)	0	0	(2)	(5)	(1)	(0)	(0)	0	0
41010	190Mead Phoenix Availability & Trans	(36)	SG	(1)	(10)	(3)	0	0	(5)	(14)	(2)	(1)	(0)	0	0
41010	190Miscellaneous Add #1- SO alloc	(340)	SO	(9)	(103)	(28)	0	0	(38)	(135)	(20)	(6)	(1)	0	0
41010	190Property Damage Liability	(324)	SO	(9)	(98)	(27)	0	0	(36)	(129)	(19)	(6)	(1)	0	0
41010	190Teledyne Wah Chang	992	SE	18	270	84	0	0	138	389	68	20	3	0	0
41010	190TGS Buyout-SG	(2)	SG	(0)	(0)	(0)	0	0	(0)	(1)	(0)	(0)	(0)	0	0
41010	190TTSState Firm Wheeling-SG	(101)	SG	(2)	(29)	(9)	0	0	(13)	(40)	(6)	(2)	(0)	0	0
41010	190WA Transition Costs	(1,380)	WA	0	0	(1,380)	0	0	0	0	0	0	0	0	0
41010	281Emergency Facilities	(334)	SG	(6)	(96)	(29)	0	0	(42)	(131)	(21)	(6)	(1)	0	0
41010	282Cholla APS Tax Lease	(1,970)	SG	(37)	(567)	(173)	0	0	(250)	(775)	(125)	(36)	(7)	0	0
41010	282Cholla Tax Lease	(538)	SG	(10)	(155)	(47)	0	0	(68)	(212)	(34)	(10)	(2)	0	0
41010	282Development-30% Amortization	(145)	SE	(3)	(39)	(12)	0	0	(20)	(57)	(10)	(3)	(0)	0	0
41010	282DIT ACRS Property-Electric	69,042	DITEXPL	2,212	25,928	6,866	0	0	9,351	18,603	3,592	946	226	(4)	1,322
41010	282DIT PMIDepreciation-Tax	(87)	SE	(2)	(24)	(7)	0	0	(12)	(34)	(6)	(2)	(0)	0	0
41010	282EPUD	(131)	OR	0	(131)	0	0	0	0	0	0	0	0	0	0
41010	282FERC Portion South Georgia-PPL	114	WYP	0	0	0	0	0	0	0	0	114	0	0	0
41010	282FERC Portion South Georgia-UPL	(12)	FERC	0	0	0	0	0	0	0	0	0	(12)	0	0
41010	282Repair Allowance	(262)	SG	(5)	(75)	(23)	0	0	(33)	(103)	(17)	(5)	(1)	0	0
41010	28397 Software Writedown-UT	(195)	UT	0	0	0	0	0	0	(195)	0	0	0	0	0
41010	28399 Software Writedown-UT	(139)	UT	0	0	0	0	0	0	(139)	0	0	0	0	0
41010	283Amort of Pollution Liability	(125)	SNP	(3)	(38)	(10)	0	0	(14)	(50)	(7)	(2)	(0)	0	0
41010	283SIP/SAP-UT	(747)	UT	0	0	0	0	0	0	(747)	0	0	0	0	0
41010	283Coal Pile Inventory	190	SE	3	52	16	0	0	26	74	13	4	1	0	0
41010	283Def Reg Asset-Footee Creek Contract	26	SG	2	8	2	0	0	3	10	2	0	0	0	0
41010	283Def Reg Asset-Transm Svc Deposit	1,072	SG	20	308	94	0	0	136	422	68	20	4	0	0
41010	283Extraction Tax Paid Over Accrual	24	SE	0	7	2	0	0	3	9	2	0	0	0	0
41010	283FAS 106 Accruals	351	SO	9	106	29	0	0	39	139	21	6	1	0	0
41010	283Hazardous Waste/Environmental Cleanup	(1,123)	SO	(30)	(338)	(94)	0	0	(125)	(445)	(67)	(20)	(3)	0	0
41010	283ID PUC Prepaid Taxes	(7)	IDU	0	0	0	0	0	0	0	(7)	0	0	0	0
41010	283Idaho Penalty	(1,175)	IDU	0	0	0	0	0	0	0	(1,175)	0	0	0	0
41010	283May 2000 Transition Plan Costs-CA	(117)	CA	(117)	0	0	0	0	0	0	0	0	0	0	0
41010	283May 2000 Transition Plan Costs-ID	(789)	IDU	0	0	0	0	0	0	0	(789)	0	0	0	0
41010	283May 2000 Transition Plan Costs-OR	(3,251)	OR	0	(3,251)	0	0	0	0	0	0	0	0	0	0
41010	283May 2000 Transition Plan Costs-UT	(5,938)	UT	0	0	0	0	0	0	(5,938)	0	0	0	0	0
41010	283May 2000 Transition Plan Costs-WYE	(1,556)	WYP	0	0	0	0	0	0	0	0	(1,556)	0	0	0
41010	283May 2000 Transition Plan Costs-WYW	(275)	WYU	0	0	0	0	0	0	0	0	(275)	0	0	0
41010	283Miscellaneous DEDUCT #1- SO alloc	735	SO	20	221	61	0	0	82	291	44	13	2	0	0
41010	283OR PUC Prepaid Taxes	(25)	OR	0	(25)	0	0	0	0	0	0	0	0	0	0
41010	283Post Merger Debt Loss	(2,073)	SNP	(56)	(629)	(172)	0	0	(227)	(829)	(119)	(37)	(5)	0	0
41010	283Prepaid Lease-Gadsby Gas Turbine	9	SG	0	3	1	0	0	1	4	1	0	0	0	0
41010	283Prepaid Membership Fees-EEL WSCC	206	SO	6	62	17	0	0	23	82	12	4	0	0	0
41010	283Prepaid Taxes-CA	144	GPS	4	43	12	0	0	16	57	9	3	0	0	0
41010	283Prepaid Taxes-CA-GPS alloc	(153)	GPS	(4)	(46)	(13)	0	0	(17)	(61)	(9)	(3)	(0)	0	0
41010	283Prepaid Taxes-OR	1,413	GPS	38	426	118	0	0	158	560	85	26	3	0	0
41010	283Prepaid Taxes-OR-GPS alloc	(1,592)	GPS	(43)	(480)	(133)	0	0	(178)	(631)	(95)	(29)	(4)	0	0
41010	283Property Damage Liability	336	SO	9	101	28	0	0	37	133	20	6	1	0	0
41010	283Transition Team Costs-UT	(184)	UT	0	0	0	0	0	0	(184)	0	0	0	0	0

DEFERRED INCOME TAX EXPENSE

Allocation Method: MSP
Allocated In Thousands

Period Beginning: April 2002
Period Ending: March 2003

Primary Account	Account Description	Total	Allocation	California	Oregon	Washington	Idaho PPL	Montana	WY-PPL	Utah	Id-UPL	WY-UPL	FERC	Other	Nuttl
41010	283Trolan-Special Assessment-DOE-IRS	15	TROPJ	0	4	1	0	0	2	6	1	0	0	0	0
41010	283UT PUC Prepaid Taxes	20	UT	0	0	0	0	0	0	20	0	0	0	0	0
41010	283WA UTC Prepaid Taxes	3	WA	0	0	3	0	0	0	0	0	0	0	0	0
41010	283Weatherization	(1,704)	SO	(46)	(514)	(142)	0	0	(190)	(675)	(102)	(31)	(4)	0	0
41010	283WY PSC Prepaid Taxes	85	WYP	0	0	0	0	0	0	0	0	85	0	0	0
41010	283Y2K Expense-OR	(102)	OR	0	(102)	0	0	0	0	0	0	0	0	0	0
41010	283Y2K EXP-UT RATE ORDER	(268)	UT	0	0	0	0	0	0	(268)	0	0	0	0	0
	TOTAL ACCOUNT 41010	44,713		1,945	20,592	4,971	0	0	8,649	6,583	1,256	(797)	198	(4)	1,322
41110	190Amort of Debt Discount & Exp	49	SNP	1	15	4	0	0	5	19	3	1	0	0	0
41110	190Bad Debt Allowance	(5,678)	BADDEBT	(191)	(2,216)	(545)	0	0	(366)	(2,139)	(170)	(50)	0	0	0
41110	190Bogus Creek Settlement	45	SG	1	13	4	0	0	6	18	3	1	0	0	0
41110	190Bonus Liability	0	SO	0	0	0	0	0	0	0	0	0	0	0	0
41110	190Buffalo Settlement-SG	(13)	SG	(0)	(4)	(1)	0	0	(2)	(5)	(1)	(0)	(0)	0	0
41110	190CA Writeoff Amort	12	CA	12	0	0	0	0	0	0	0	0	0	0	0
41110	190Centralia Give Back - OR	(5,582)	OR	0	(5,582)	0	0	0	0	0	0	0	0	0	0
41110	190Centralia Give Back - UT	(852)	UT	0	0	0	0	0	0	(852)	0	0	0	0	0
41110	190Centralia Give Back - WA	(11,505)	WA	0	0	(11,505)	0	0	0	0	0	0	0	0	0
41110	190Centralia Give Back - WY	1,441	WYP	0	0	0	0	0	1,441	0	0	0	0	0	0
41110	190Centralia Sale Loss	1,088	SG	20	313	95	0	0	138	428	69	20	4	0	0
41110	190Cholla GE Tax Lease	(383)	SG	(7)	(110)	(34)	0	0	(49)	(151)	(24)	(7)	(1)	0	0
41110	190Cholla Plt Trans-APS Amort	(213)	SG	(4)	(27)	(19)	0	0	(27)	(84)	(4)	(4)	(1)	0	0
41110	190Deferred Compensation Payout	183	SO	5	55	15	0	0	20	73	11	3	0	0	0
41110	190Deferred Financing Costs-SNP	(107)	SNP	(3)	(33)	(9)	0	0	(12)	(43)	(6)	(2)	(0)	0	0
41110	190Deferred Financing Costs-SO	377	SO	10	114	31	0	0	42	149	23	7	1	0	0
41110	190Deferred Projects-SO	45	SO	1	13	4	0	0	5	18	3	1	0	0	0
41110	190Deferred Regulatory Asset	(36)	MT	0	0	0	0	(36)	0	0	0	0	0	0	0
41110	190Distribution O&M	(1,523)	SNPD	(65)	(508)	(114)	0	0	(125)	(621)	(67)	(25)	0	0	0
41110	190FAS 87/88 Writeoff-UT rate order	(289)	UT	0	0	0	0	0	0	(289)	0	0	0	0	0
41110	190FAS 87/88 Writeoff-UT rate order	(300)	UT	0	0	0	0	0	0	(300)	0	0	0	0	0
41110	190Federal Income Tax Interest	9,699	SG	260	2,924	809	0	0	1,082	3,843	581	176	23	0	0
41110	190Firth Cogen Settlement	(126)	SG	(2)	(36)	(11)	0	0	(16)	(50)	(8)	(2)	(0)	0	0
41110	190Glenrock Reclamation	779	SE	14	212	66	0	0	109	305	54	16	3	0	0
41110	190Glenrock Reclamation-UT rate order	(2,341)	UT	0	0	0	0	0	0	(2,341)	0	0	0	0	0
41110	190Hermiston Swap	(205)	SG	(4)	(59)	(18)	0	0	(26)	(81)	(13)	(4)	(1)	0	0
41110	190Idaho Customer Bal Acct	(1,330)	IDU	0	0	0	0	0	0	(1,330)	0	0	0	0	0
41110	190Idaho Intervenor Funding	0	IDU	0	0	0	0	0	0	0	0	0	0	0	0
41110	190Injuries & Damages	(6,567)	SO	(176)	(1,980)	(548)	0	0	(733)	(2,602)	(394)	(120)	(15)	0	0
41110	190Joseph Settlement-SG	(39)	SG	(1)	(11)	(3)	0	0	(5)	(15)	(2)	(1)	(0)	0	0
41110	190Lakeview Buyout-SG	(16)	SG	(0)	(5)	(1)	0	0	(2)	(6)	(1)	(0)	(0)	0	0
41110	190M&S Inventory	(515)	SE	(9)	(140)	(44)	0	0	(72)	(202)	(35)	(11)	(2)	0	0
41110	190Mead Phoenix Availability & Tran Cost	(108)	SG	(2)	(31)	(9)	0	0	(14)	(42)	(7)	(2)	(0)	0	0
41110	190Merger Credits - WA	727	WA	0	0	727	0	0	0	0	0	0	0	0	0
41110	190Merger Credits - OR	2,597	OR	0	2,597	0	0	0	0	0	0	0	0	0	0
41110	190Misc Current and Accrued Liability	(1,485)	SO	(40)	(403)	(124)	0	0	(166)	(588)	(85)	(27)	(3)	0	0
41110	190Miscellaneous Add #1- SO alloc	340	SO	9	103	28	0	0	38	135	20	6	1	0	0
41110	190MT Writeoff Amort	11	MT	0	0	0	0	11	0	0	0	0	0	0	0
41110	190NW Power Act(BPA Regional Credits)-WA	(111)	WA	0	0	(111)	0	0	0	0	0	0	0	0	0
41110	190Option Purchases	61	SE	1	17	5	0	0	8	24	4	1	0	0	0
41110	190OR BETC Credit	(516)	OR	0	(516)	0	0	0	0	0	0	0	0	0	0
41110	190OR Gain on Sale of Halsey-OR	(880)	OR	0	(880)	0	0	0	0	0	0	0	0	0	0
41110	190OR Share of Hermiston Gain-OR	(336)	OR	0	(336)	0	0	0	0	0	0	0	0	0	0
41110	190OR UE 137 Power Cost	1,848	OR	0	1,848	0	0	0	0	0	0	0	0	0	0

DEFERRED INCOME TAX EXPENSE

Allocation Method: MSP
Allocated In Thousands

Period Beginning: April 2002
Period Ending: March 2003

Primary Account	Account Description	Total	Allocation	California	Oregon	Washington	Idaho PPL	Montana	WY-PPL	Utah	Id-UPL	WY-UPL	FERC	Other	Nutil
41110	190Pension/Retirement (Accrued/Prepaid)	6,426	SO	172	1,938	536	0	0	717	2,546	385	117	15	0	0
41110	190PMIReclamationtrust	(1,113)	SE	(20)	(303)	(95)	0	0	(155)	(436)	(77)	(23)	(4)	0	0
41110	190PMISec263A	23	SE	0	6	2	0	0	3	9	2	0	0	0	0
41110	190PMIVacation Bonus	(24)	SE	(0)	(7)	(2)	0	0	(3)	(9)	(2)	(0)	(0)	0	0
41110	190PMIWEtractionTax	138	SE	3	38	12	0	0	19	54	9	3	0	0	0
41110	190Provision for UT Rate Refund	13,160	OTHER	0	0	0	0	0	0	0	0	0	0	13,160	0
41110	190Purchase Card Trans Provision	1	SO	0	0	0	0	0	0	1	0	0	0	0	0
41110	190R & E Expense Sec. 174 Software	(1,691)	SO	(45)	(510)	(141)	0	0	(189)	(670)	(101)	(31)	(4)	0	0
41110	190Redding Contract	209	SG	4	60	18	0	0	27	82	13	4	1	0	0
41110	190Reverse Accrued Final Reclamation	(2,933)	SE	(54)	(800)	(250)	0	0	(409)	(1,149)	(202)	(60)	(10)	0	0
41110	190SERP	6	SO	0	2	0	0	0	1	2	0	0	0	0	0
41110	190Severance	3,056	SO	82	921	255	0	0	341	1,211	183	56	7	0	0
41110	190TGS Buyout-SG	(4)	SG	(0)	(1)	(0)	0	0	(1)	(2)	(0)	(0)	(0)	0	0
41110	190Trail Mountain Closing Costs	6,533	SE	120	1,781	556	0	0	911	2,560	449	133	22	0	0
41110	190Trail Mountain Inventory	6,039	SE	111	1,646	514	0	0	842	2,367	415	123	20	0	0
41110	190Trail Mountain Liabilities	(7)	SE	(0)	(2)	(1)	0	0	(1)	(3)	(1)	(0)	(0)	0	0
41110	190TriState Firm Wheeling-SG	(302)	SG	(6)	(87)	(26)	0	0	(38)	(119)	(19)	(5)	(1)	0	0
41110	190Trojan Decommissioning Amort	(347)	SG	(7)	(100)	(30)	0	0	(44)	(136)	(22)	(6)	(1)	0	0
41110	190University of WY Contract Income	166	WYP	0	0	0	0	0	166	0	0	0	0	0	0
41110	190Vacation Sickleave & PT Accrual	(71)	SO	(2)	(21)	(6)	0	0	(8)	(28)	(4)	(1)	(0)	0	0
41110	190WA Disallowed Colstrip #3 Write-off	(20)	SE	(0)	(5)	(2)	0	0	(3)	(8)	(1)	(0)	(0)	0	0
41110	282FERC Portion South Georgia-UPL	(12)	FERC	0	0	0	0	0	0	0	0	0	(12)	0	0
41110	283Cholla Pit Trans-APS Amort	(213)	SGCT	(4)	(61)	(19)	0	0	(27)	(84)	(14)	(4)	0	0	0
41110	283Def Reg Asset-Foote Creek Contract	26	SG	0	8	2	0	0	3	10	2	0	0	0	0
41110	283Def Reg Asset-Transism Svc Deposit	(229)	SG	(4)	(66)	(20)	0	0	(29)	(90)	(15)	(4)	(1)	0	0
41110	283Idaho Customer Bal Acct	4,615	IDU	0	0	0	0	0	0	0	4,615	0	0	0	0
41110	283Miscellaneous DEDUCT #1- SO alloc	975	SO	26	294	81	0	0	109	386	58	18	2	0	0
	TOTAL ACCOUNT 41110	12,652		206	(1)	(9,922)	0	(24)	3,514	1,095	4,284	297	42	13,160	0
	GRAND TOTAL	57,366		2,151	20,591	(4,951)	0	(24)	12,163	7,677	5,540	(499)	240	13,155	1,322

INVESTMENT TAX CREDIT AMORTIZATION EXPENSE

Allocation Method: MSP
Allocated In Thousands

Period Beginning: April 2002
Period Ending: March 2003

Primary Account	Description	Total Allocation	DGU	California	Oregon	Washington	Idaho PPL	Montana	WY-PPL	Utah	Id-UPL	WY-UPL	FERC	Other	Nutil
4114	DEF ITC Credit Federal	(5,940)		0	0	0	0	0	0	(4,879)	(790)	(226)	(45)	0	0
	TOTAL ACCOUNT 4114	(5,940)		0	0	0	0	0	0	(4,879)	(790)	(226)	(45)	0	0
	GRAND TOTAL	(5,940)		0	0	0	0	0	0	(4,879)	(790)	(226)	(45)	0	0