



Pacific Power | Utah Power  
Rocky Mountain Power  
825 NE Multnomah  
Portland, Oregon 97232

February 29, 2008

***VIA ELECTRONIC FILING  
AND OVERNIGHT DELIVERY***

Oregon Public Utility Commission  
550 Capitol Street NE, Ste 215  
Salem, OR 97301-2551

Attention: Vikie Bailey-Goggins, Administrator  
Regulatory and Technical Support

RE: **Docket UM 1329** - Application of Pacific Power for Change in Depreciation Rates

Enclosed for filing by PacifiCorp dba, Pacific Power ("PacifiCorp") is the Supplemental Testimony of Henry E. Lay, which is in support of the Stipulation that was filed on February 15, 2009. An original and five (5) copies will be provided via overnight delivery.

Please direct informal questions with respect to this filing to Joelle Steward at 503-813-5542.

Very truly yours,

Andrea L. Kelly  
Vice President, Regulation

Enclosures

cc: Service list for Docket UM 1329


## CERTIFICATE OF SERVICE

I hereby certify that on this 29<sup>th</sup> day of February, 2008, I caused to be served, via overnight delivery, a true and correct copy of PacifiCorp's Supplemental Testimony of Henry E. Lay in Docket No. UM 1329 to the following:

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Ariel Son  
Coordinator, Administrative Services

**BEFORE THE PUBLIC UTILITY COMMISSION OF OREGON**

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In the Matter of PacifiCorp, dba PACIFIC  
POWER & LIGHT COMPANY Petition to  
File a Preliminary Depreciation Study.

Docket No. UM 1329

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**SUPPLEMENTAL TESTIMONY & EXHIBITS**

**FEBRUARY 2008**

Supplemental Testimony  
of Henry E. Lay

**BEFORE THE PUBLIC UTILITY COMMISSION OF OREGON**

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In the Matter of PacifiCorp, dba PACIFIC  
POWER & LIGHT COMPANY Petition to  
File a Preliminary Depreciation Study.

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**SUPPLEMENTAL TESTIMONY OF**

**HENRY E. LAY**

**FEBRUARY 2008**

1 **Q. Are you the same Henry E. Lay who previously submitted direct testimony in**  
2 **this docket?**

3 A. Yes.

4 **Purpose of testimony**

5 **Q. What is the purpose of your supplemental testimony?**

6 A. My testimony supports the settlement stipulation (“Stipulation”) reached by  
7 PacifiCorp (“Company”) and the Oregon Public Utility Commission (“Commission”)  
8 Staff which resolves all issues in this docket and requests that the Commission  
9 approve the new depreciation rates for the Company contained in the Stipulation with  
10 an effective date on January 1, 2008.

11 In addition, I explain changes to the Company’s original proposal for  
12 depreciation rates based on the Stipulation and provide a summary of the effect of  
13 these changes on annual depreciation expense for Oregon after applying the new  
14 proposed depreciation rates to depreciable plant balances. I also explain the impacts  
15 of these changes on the previously filed depreciation study sponsored by Mr. Donald  
16 S. Roff of Depreciation Specialty Resources.

17 **Significant Issues**

18 **Q. Why is the Company supporting a change to the depreciation rates previously**  
19 **filed with the Commission in August 2007?**

20 A. On or about August 31, 2007, the Company filed applications to change depreciation  
21 rates in Wyoming, Utah, Idaho, Oregon, and Washington. Since then, the Company  
22 has reached consensus with the numerous interested parties in all five states regarding  
23 the Company’s proposed change in depreciation rates. It is important to the

1 Company that, with respect to system allocated plant, the depreciation rates are the  
2 same in each state. As such, the Company is updating its filing in Oregon to reflect  
3 these updated rates, and the Company requests that the Commission approve the rates  
4 reflected in the Stipulation.

5 **Q. What issues were raised by interested parties that have now been reflected by**  
6 **the Company in the updated depreciation rates?**

7 A. Issues raised by various interested parties and evaluated by the company have now  
8 been reflected where appropriate by the Company in the updated depreciation rates  
9 include the following:

- 10 a. consideration of the potential impacts of clean air laws and  
11 initiatives enacted or under development in conjunction with shorter  
12 lives normally being used by others in the industry for similar  
13 facilities on steam generation plants;
- 14 b. the significant amount of estimated data relating to the final removal  
15 costs of steam generation facilities used to support the original  
16 removal cost estimates of \$50 per Kilowatt;
- 17 c. applying the Company's experience related to steam generation  
18 facilities in determining if other generating facilities will outlast the  
19 manufacturers' projected useful lives with proper maintenance and  
20 normal market prices for fuel when developing useful lives for  
21 combustion turbine and combined cycle combustion turbine plants;
- 22 d. the impact of third party reimbursements for removal cost for both  
23 transmission and distribution plant negative net salvage rates;

- 1 e. the impact of inflation when comparing how the removal costs of  
2 vintage retirements relates to the required removal cost for the  
3 current vintage of surviving assets; and  
4 f. various life changes recommended for distribution facilities by the  
5 Commission staff.

6 **Effect of Stipulation**

7 **Q. Does the Stipulation result in depreciation rates that are in the public interest?**

8 A. Yes. The Depreciation Resources Study (“DSR Study”) was prepared by Mr. Roff in  
9 a knowledgeable manner consistent with electric industry practices and prior studies  
10 presented to the Commission. The modifications made in the stipulation do not  
11 change the underlying engineering and accounting data, and the Stipulation results in  
12 depreciation rates that are fair, reasonable, and in the public interest.

13 **Q. Please explain how the Company arrived at the depreciation rates reflected in**  
14 **the Stipulation.**

15 A. The Stipulation reflects modifications to the DSR Study that resulted from joint  
16 discussions, subsequent to the Company’s filing of its Oregon depreciation study  
17 application, with interested parties from each of the Company’s jurisdictions in which  
18 it filed an application to change depreciation rates. As previously mentioned, these  
19 discussions generally included issues related to the appropriate lives for steam  
20 generation plant and terminal removal costs, the appropriate lives of single cycle and  
21 combined cycle combustion turbines, third party customer accommodation payments  
22 for generation, transmission and common plant, and the impact of inflation on plant  
23 removal costs



1 **R. Please compare the results of the DSR Study with the Stipulation.**

2 A. The DSR Study proposed a composite depreciation rate of 2.69 percent, which  
3 reflects a reduction of 0.22 percent to the current composite depreciation rate of 2.91  
4 percent for the Company's electric utility plant. The Stipulation proposes an  
5 additional reduction of 0.15 percent to the DSR Study composite depreciation rate of  
6 2.69 percent for the Company's electric utility plant, resulting in a composite  
7 depreciation rate of 2.54 percent. This composite rate is based on the December 31,  
8 2006 depreciable plant balances used in the DSR Study. The specific depreciation  
9 rate changes recommended for the components of the composite depreciation rate are  
10 set forth by Federal Energy Regulatory Commission ("FERC") account in Schedule 1  
11 of Exhibit PPL/103.

12 **Q. If the Commission adopts the updated depreciation rates recommended in the**  
13 **stipulation what is the effect on annual Oregon allocated depreciation expense**  
14 **compared to the DSR Study?**

15 A. On a total Company basis, when the depreciation rates in the DSR Study are applied  
16 to the December 31, 2006 depreciable plant balances, the result is a decrease in  
17 annual depreciation expense of approximately \$30.6 million compared to the current  
18 authorized depreciation rates applied to the same plant balances. The depreciation  
19 rates in the Stipulation represent an additional decrease of approximately \$21.2  
20 million when compared to the DSR Study. Therefore, the depreciation rates in the  
21 Stipulation result in an annual decrease in depreciation expense of approximately  
22 \$51.8 million compared to the current Commission-authorized depreciation rates.  
23 Annual depreciation expense by functional plant classification is summarized in

1 Exhibit PPL/104.

2 On an Oregon jurisdictional basis, the depreciation rates in the Stipulation  
3 result in a decrease of approximately \$16.1 million in annual depreciation expense,  
4 based on December 31, 2006 depreciable plant balances. A summary of the Oregon  
5 jurisdiction amount is illustrated in Exhibit PPL/105.

6 **Update to the DSR Study**

7 **Q. Please describe the updates and modifications to the DSR study that are**  
8 **included in the stipulation.**

9 A. The significant components involved in the Company's updated proposed rates from  
10 the current rates are as follows:

- 11 a. the accrual rate for majority owned coal fired steam production is reduced as a  
12 result of a combination of generally increasing depreciation lives of steam  
13 plants to 61 years, except the Gadsby and Carbon plants, which are increased  
14 to 64 years; increasing negative net salvage value from \$25 to \$40 per  
15 Kilowatt; and including estimated production plant in service balances  
16 through December 31, 2007;
- 17 b. the accrual rate for hydroelectric production is increased as a result of  
18 recognizing the terminal removal costs based on FERC license expiration  
19 dates and the probability of removal of some of the minor generating units;
- 20 c. the accrual rate for other production plant is reduced by increasing the  
21 depreciation lives of combustion turbine and combined cycle combustion  
22 turbine plants to 30 and 40 years, respectively;
- 23 d. the accrual rate for system transmission plant is decreased as a result of

- 1 increasing the average service lives by approximately one year and increasing  
2 the average negative net salvage values by approximately 0.7 percent;
- 3 e. the average accrual rate for Oregon distribution plant decreased as a result of  
4 increasing the average service lives by approximately six years and increasing  
5 the average negative net salvage values by approximately 14.6 percent;
- 6 f. the accrual rate for mining operations is reduced as a result of an increase in  
7 average service lives by approximately five and a half years; and
- 8 g. the accrual rate for Oregon general plant decreased as a result of increasing  
9 the average service lives by approximately three years and decreasing the  
10 average positive net salvage values by approximately 2.3 percent.

11 **Effective Date**

12 **Q. What does the Company propose as the effective date for implementing the new**  
13 **depreciation rates?**

14 A. The Company's accounting system maintains depreciation rates on a calendar year  
15 basis. Therefore, the Company proposes that the new depreciation rates be made  
16 effective January 1, 2008, which is the beginning of the next calendar year following  
17 the filing of the DSR study.

18 **Recommendations**

19 **Q. Please summarize your recommendations to the Commission.**

20 A. I recommend that the Commission approve the Stipulation. I also recommend that  
21 the Commission order the Company to reflect the depreciation rates proposed in the  
22 proposed in its accounts and records effective January 1, 2008.

1 **Q. Does this conclude your supplemental testimony?**

2 **A. Yes.**



Docket No. UM-1329  
Exhibit PPL/103  
Witness: Henry E. Lay

BEFORE THE PUBLIC UTILITY COMMISSION  
OF THE STATE OF OREGON

PACIFICORP

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Exhibit Accompanying Supplemental Testimony of Henry E. Lay

Depreciation Rates – Schedule 1

February 2008

SCHEDULE 1

PACIFICORP  
REMAINING LIFE DEPRECIATION RATES

[1] Account Number	[2] Description	[3] 12/31/2006 Balance \$	[4] IOWA CURVE	[5] Average Life Yrs	[6] NET SALVAGE Amount %	[7] 12/31/2006 Book Reserve \$	[8] Net Plant \$	[9] Rem. Life Yrs	[10] Annual Amount \$	[11] Deprec. Rate %	[12] Existing Rate %	[13] Annual Amount \$	[14] Increase or (Decrease) \$
<b>STEAM PRODUCTION PLANT</b>													
<b>BLUNDELL</b>													
310.20	Land Rights	32,411,629	LIFESPAN	38.12	-	12,592,667	19,818,962	27.00	735,744	2.27	3.81	1,234,883	(499,139)
311.00	Structures & Improvements	6,683,493	LIFESPAN	46.46	(2.25)	3,862,160	2,971,712	26.29	112,951	1.69	3.45	230,581	(117,629)
312.00	Boiler Plant Equipment	20,621,060	LIFESPAN	42.55	(4.90)	11,103,103	10,528,389	25.06	647,501	3.14	3.53	727,923	(80,422)
314.00	Turbogenerator Units	15,568,602	LIFESPAN	42.07	(3.70)	8,413,676	7,730,034	24.29	330,054	2.12	3.53	599,391	(269,337)
315.00	Accessory Electric Equipment	4,810,398	LIFESPAN	47.41	(1.44)	(69,270)	2,051,925	26.47	77,447	1.61	3.38	162,591	(85,144)
316.00	Misc. Power Plant Equipment	1,058,857	LIFESPAN	42.94	(2.31)	(24,460)	461,725	22.22	20,754	1.96	3.68	38,966	(18,212)
	Total Blundell	81,154,039		41.30	(2.26)	39,420,941	43,563,676	25.83	1,924,452	2.37	3.69	2,994,336	(1,069,884)
<b>CARBON</b>													
311.00	Structures & Improvements	12,195,375	LIFESPAN	40.18	(8.12)	9,031,794	4,153,845	13.38	310,982	2.55	4.39	535,377	(224,395)
312.00	Boiler Plant Equipment	53,344,029	LIFESPAN	32.07	(7.78)	34,189,753	23,304,441	13.44	1,733,681	3.25	5.26	2,805,896	(1,072,215)
314.00	Turbogenerator Units	20,104,051	LIFESPAN	35.21	(8.28)	13,823,131	7,945,535	13.27	603,122	3.00	4.66	936,849	(333,727)
315.00	Accessory Electric Equipment	4,483,667	LIFESPAN	42.58	(7.65)	3,394,154	1,432,514	13.86	103,573	2.31	3.38	151,548	(47,975)
316.00	Misc. Power Plant Equipment	324,177	LIFESPAN	40.25	(7.21)	241,631	105,919	12.67	8,364	2.58	5.15	16,695	(8,331)
	Total Carbon	90,451,299		34.41	(7.93)	60,680,463	36,942,255	13.41	2,759,721	3.05	4.92	4,446,365	(1,686,644)
<b>CHOLLA</b>													
311.00	Structures & Improvements	46,531,254	LIFESPAN	57.24	(6.03)	26,501,118	22,835,971	34.70	730,541	1.57	2.37	1,102,791	(372,250)
312.00	Boiler Plant Equipment	224,663,224	LIFESPAN	55.30	(5.07)	126,940,827	109,112,822	32.95	3,369,948	1.50	2.44	5,481,783	(2,111,834)
314.00	Turbogenerator Units	52,435,858	LIFESPAN	53.18	(6.97)	29,411,528	26,679,109	31.28	896,653	1.71	2.46	1,289,922	(393,269)
315.00	Accessory Electric Equipment	46,931,139	LIFESPAN	59.39	(4.37)	27,878,731	21,103,299	35.05	605,412	1.29	2.19	1,027,792	(422,380)
316.00	Misc. Power Plant Equipment	3,144,722	LIFESPAN	51.05	(4.44)	1,816,852	1,467,496	27.81	52,831	1.68	2.44	76,731	(23,900)
	Total Cholla	373,706,197		55.72	(5.36)	212,549,056	181,198,697	33.15	5,655,385	1.51	2.40	8,979,019	(3,323,633)
<b>COLSTRIP</b>													
311.00	Structures & Improvements	57,092,259	LIFESPAN	59.49	(4.43)	29,491,085	30,130,361	38.45	787,873	1.38	2.24	1,278,867	(490,993)
312.00	Boiler Plant Equipment	109,820,198	LIFESPAN	56.65	(4.11)	55,483,536	58,850,272	36.26	1,647,303	1.50	2.30	2,525,865	(878,562)
314.00	Turbogenerator Units	31,536,371	LIFESPAN	50.57	(6.19)	13,803,841	19,684,631	34.23	586,577	1.86	2.55	804,177	(217,601)
315.00	Accessory Electric Equipment	8,906,050	LIFESPAN	60.49	(3.22)	4,663,685	4,529,140	38.83	116,669	1.31	2.18	194,152	(77,483)
316.00	Misc. Power Plant Equipment	2,181,451	LIFESPAN	49.09	(3.76)	(82,023)	1,212,999	30.06	40,357	1.85	2.62	57,154	(16,797)
	Total Colstrip	209,536,329		56.59	(4.47)	104,492,622	114,407,403	36.60	3,178,779	1.52	2.32	4,860,215	(1,681,436)
<b>CRAIG</b>													
311.00	Structures & Improvements	35,748,677	LIFESPAN	53.20	(5.06)	17,846,042	19,711,518	27.24	725,698	2.03	2.57	918,741	(193,043)
312.00	Boiler Plant Equipment	90,528,120	LIFESPAN	44.30	(4.74)	4,291,033	57,958,115	26.14	2,217,939	2.45	2.66	2,408,048	(190,109)
314.00	Turbogenerator Units	19,618,853	LIFESPAN	48.02	(6.17)	9,190,529	11,638,807	25.10	470,852	2.40	2.77	543,442	(72,590)
315.00	Accessory Electric Equipment	16,399,943	LIFESPAN	54.21	(4.25)	(696,998)	8,798,047	27.43	321,439	1.96	2.50	409,999	(88,560)
316.00	Misc. Power Plant Equipment	1,661,857	LIFESPAN	48.11	(4.34)	(72,125)	918,614	22.88	40,217	2.42	2.79	46,366	(6,149)
	Total Craig	163,967,450		47.72	(4.93)	73,011,871	99,025,100	26.35	3,776,145	2.30	2.64	4,326,596	(550,450)
<b>DAVE JOHNSTON</b>													
310.20	Land Rights	99,970	LIFESPAN	54.39	-	62,895	37,075	21.00	1,769	1.77	2.42	2,419	(650)
311.00	Structures & Improvements	50,207,724	LIFESPAN	39.65	(8.03)	25,830,938	28,408,466	20.57	1,390,754	2.77	3.53	1,772,333	(381,579)
312.00	Boiler Plant Equipment	280,524,596	LIFESPAN	39.37	(7.85)	(22,021,181)	157,009,458	19.94	8,079,108	2.88	3.60	10,098,885	(2,019,777)
314.00	Turbogenerator Units	67,360,848	LIFESPAN	41.17	(8.79)	(5,921,019)	35,954,870	19.34	1,933,256	2.87	3.29	2,216,172	(282,916)
315.00	Accessory Electric Equipment	16,807,137	LIFESPAN	48.20	(7.42)	(1,247,090)	7,772,641	20.68	376,480	2.24	2.93	492,449	(115,969)
316.00	Misc. Power Plant Equipment	4,984,660	LIFESPAN	22.66	(6.94)	957,556	4,343,039	18.04	243,251	4.88	4.61	229,793	13,459
	Total Dave Johnston	419,984,935		39.85	(7.99)	219,996,291	233,555,549	19.93	12,024,619	2.86	3.53	14,812,051	(2,787,432)
<b>GADSBY</b>													
311.00	Structures & Improvements	13,877,760	LIFESPAN	40.24	(13.60)	13,887,631	1,877,504	10.89	177,635	1.28	6.59	914,544	(736,909)
312.00	Boiler Plant Equipment	35,982,433	LIFESPAN	39.25	(13.30)	(4,785,664)	5,063,466	10.72	489,361	1.36	6.74	2,425,216	(1,935,855)
314.00	Turbogenerator Units	14,173,972	LIFESPAN	42.80	(13.54)	(1,919,156)	1,524,292	10.56	151,662	1.07	6.15	871,699	(720,038)
315.00	Accessory Electric Equipment	5,579,284	LIFESPAN	43.26	(13.32)	(743,161)	591,528	10.92	54,119	0.97	6.30	351,495	(297,376)

**SCHEDULE 1**

**PACIFICORP  
REMAINING LIFE DEPRECIATION RATES**

[1] Account Number	[2] Description	[3] 12/31/2006 Balance	[4] IOWA CURVE	[5] Average Life	[6] Percent	[7] NET SALVAGE Amount	[8] 12/31/2006 Book Reserve	[9] Net Plant	[10] Rem. Life	[11] Annual Amount	[12] Deprec. Rate	[13] Existing Rate	[14] Annual Amount	[15] Increase or (Decrease)	
		\$		Yrs	%	\$	\$	\$	Yrs	\$	%	%	\$	\$	
316.00	Misc. Power Plant Equipment Total Gadsby	761,059 70,374,508	LIFESPAN	26.42 40.34	(12.41) (13.40)	(94,447) (9,429,803)	616,456 70,508,471	239,050 9,295,840	10.19 10.73	23,441 896,218	3.08 1.27	7.88 6.57	59,971 4,622,926	(36,531) (3,726,708)	
<b>HAYDEN</b>															
311.00	Structures & Improvements	5,991,642	LIFESPAN	50.19	(5.51)	(330,139)	3,610,214	2,711,567	23.44	116,238	1.94	2.40	143,799	(27,562)	
312.00	Boiler Plant Equipment	51,076,299	LIFESPAN	37.67	(5.21)	(2,661,075)	22,371,460	31,365,914	22.63	1,389,275	2.72	3.36	1,716,164	(326,888)	
314.00	Turbogenerator Units	6,477,476	LIFESPAN	46.89	(6.28)	(406,785)	3,803,200	3,081,061	21.86	141,209	2.18	2.80	181,369	(40,160)	
315.00	Accessory Electric Equipment	147,308,254	LIFESPAN	54.57	(4.82)	(119,576)	1,590,162	1,010,240	23.58	42,918	1.73	2.36	58,547	(15,629)	
316.00	Misc. Power Plant Equipment Total Hayden	1,107,141 67,133,384	LIFESPAN	42.92 40.39	(4.75) (5.32)	(52,589) (3,570,165)	611,315 31,986,351	548,415 38,717,198	20.18 22.62	27,236 1,716,876	2.46 2.56	3.02 3.18	33,436 2,133,316	(6,200) (416,439)	
<b>HUNTER</b>															
310.20	Land Rights	246,338	LIFESPAN	60.99	-	-	131,823	114,515	36.00	3,178	1.29	2.39	5,887	(2,710)	
311.00	Structures & Improvements	201,765,763	LIFESPAN	59.03	(5.97)	(12,045,416)	108,453,822	105,357,357	34.74	3,046,663	1.51	2.62	5,286,263	(2,239,600)	
312.00	Boiler Plant Equipment	514,488,895	LIFESPAN	53.58	(5.86)	(30,149,049)	249,906,666	294,731,278	32.94	9,415,147	1.83	2.76	14,199,894	(4,784,747)	
314.00	Turbogenerator Units	147,308,254	LIFESPAN	45.86	(7.47)	(11,003,927)	56,864,651	101,447,530	31.28	3,329,167	2.26	3.21	4,728,595	(1,399,428)	
315.00	Accessory Electric Equipment	98,414,791	LIFESPAN	58.91	(4.93)	(4,851,849)	52,140,730	51,125,910	35.05	1,466,380	1.49	2.58	2,539,102	(1,072,721)	
316.00	Misc. Power Plant Equipment Total Hunter	3,933,490 966,157,531	LIFESPAN	50.05 54.07	(4.79) (6.03)	(188,414) (58,238,655)	1,995,068 469,492,760	2,126,836 554,903,426	27.81 33.26	76,310 1,733,684	1.94 1.79	2.86 2.78	112,498 26,872,238	(36,188) (9,535,394)	
<b>HUNTINGTON</b>															
311.00	Structures & Improvements	100,385,029	LIFESPAN	56.44	(6.87)	(6,896,451)	55,684,054	51,597,426	29.12	1,776,815	1.77	3.14	3,152,090	(1,375,275)	
312.00	Boiler Plant Equipment	383,517,679	LIFESPAN	40.67	(6.67)	(25,580,629)	133,011,643	276,086,665	27.86	10,086,515	2.63	3.44	13,193,008	(3,106,493)	
314.00	Turbogenerator Units	95,025,076	LIFESPAN	42.52	(7.67)	(7,288,423)	38,297,805	64,015,694	26.69	2,404,134	2.53	3.83	3,639,460	(1,235,326)	
315.00	Accessory Electric Equipment	30,826,358	LIFESPAN	54.66	(6.03)	(1,858,829)	16,333,685	16,351,502	29.34	557,957	1.81	3.09	952,534	(394,577)	
316.00	Misc. Power Plant Equipment Total Huntington	2,276,528 612,030,670	LIFESPAN	44.86 44.26	(5.99) (6.82)	(136,364) (41,760,697)	1,074,875 244,402,062	1,338,017 409,389,305	24.16 27.95	58,051 14,883,473	2.55 2.43	3.84 3.44	87,419 21,024,512	(29,367) (6,141,039)	
<b>JAMES RIVER</b>															
311.00	Structures & Improvements	5,733,734	LIFESPAN	20.41	(1.17)	(67,085)	2,857,119	2,943,700	9.91	297,007	5.18	5.78	331,410	(34,402)	
312.00	Boiler Plant Equipment	5,798,092	LIFESPAN	20.28	(1.15)	(66,678)	2,888,293	2,976,477	9.78	304,400	5.25	5.82	337,449	(33,049)	
314.00	Turbogenerator Units	18,601,252	LIFESPAN	20.14	(1.61)	(289,480)	9,332,232	9,568,500	9.64	995,167	5.35	5.96	1,108,635	(113,468)	
315.00	Accessory Electric Equipment	4,302,276	LIFESPAN	20.26	(0.93)	(40,011)	2,118,415	2,223,872	9.93	223,718	5.20	5.72	246,090	(22,372)	
	Total James River	34,435,354		20.22	(1.37)	(473,254)	17,196,059	17,712,549	9.74	1,820,293	5.29	5.88	2,023,584	(203,291)	
<b>JIM BRIDGER</b>															
310.20	Land Rights	281,111	LIFESPAN	61.44	-	-	172,586	108,525	31.00	3,514	1.25	2.54	7,140	(3,626)	
311.00	Structures & Improvements	133,223,694	LIFESPAN	56.91	(7.38)	(9,831,909)	80,372,213	62,683,390	30.06	2,104,934	1.58	3.03	4,036,678	(1,931,744)	
312.00	Boiler Plant Equipment	563,605,760	LIFESPAN	48.62	(7.04)	(39,677,846)	285,458,084	317,825,522	28.72	11,384,836	2.02	3.27	18,429,908	(7,045,072)	
314.00	Turbogenerator Units	141,995,226	LIFESPAN	43.87	(8.35)	(11,856,601)	64,159,253	89,692,574	27.46	3,336,888	2.35	3.57	5,069,230	(1,732,342)	
315.00	Accessory Electric Equipment	53,139,468	LIFESPAN	59.17	(6.57)	(3,491,263)	33,150,481	23,480,250	30.29	791,778	1.49	2.85	1,514,475	(722,697)	
316.00	Misc. Power Plant Equipment Total Jim Bridger	3,890,932 896,126,191	LIFESPAN	50.58 49.74	(5.95) (7.26)	(230,915) (65,088,534)	2,269,577 465,582,194	1,842,270 495,632,531	24.79 28.80	75,678 17,697,629	1.95 1.97	3.26 3.26	126,518 29,183,949	(50,840) (11,486,321)	
<b>NAUGHTON</b>															
310.20	Land Rights	15,016	LIFESPAN	66.50	-	-	10,223	4,793	23.00	209	1.39	1.52	228	(20)	
311.00	Structures & Improvements	60,389,753	LIFESPAN	42.75	(8.56)	(5,169,363)	31,142,504	34,416,612	22.47	1,588,251	2.63	2.87	1,733,186	(144,935)	
312.00	Boiler Plant Equipment	233,299,215	LIFESPAN	39.85	(8.01)	(18,687,267)	112,653,532	139,332,950	21.73	6,579,038	2.82	2.90	6,765,677	(186,639)	
314.00	Turbogenerator Units	59,084,843	LIFESPAN	37.76	(9.13)	(5,394,446)	27,478,841	37,000,448	21.01	1,825,722	3.09	2.63	1,553,931	(271,790)	
315.00	Accessory Electric Equipment	20,068,312	LIFESPAN	45.48	(7.63)	(1,531,212)	10,949,409	10,650,115	22.61	475,619	2.37	2.40	481,639	(6,020)	
316.00	Misc. Power Plant Equipment Total Naughton	1,774,799 374,631,938	LIFESPAN	45.18 40.32	(7.38) (8.25)	(130,980) (30,913,269)	1,024,207 183,258,716	881,572 222,286,491	19.46 21.77	48,807 10,517,645	2.75 2.81	2.72 2.82	48,275 10,582,937	532 (65,292)	
<b>WYODAK</b>															
310.20	Land Rights	164,797	LIFESPAN	57.69	-	-	87,525	77,272	33.00	2,340	1.42	2.85	4,697	(2,357)	
311.00	Structures & Improvements	49,345,431	LIFESPAN	58.00	(4.55)	(2,245,217)	27,897,742	23,692,906	31.94	745,116	1.51	2.95	1,455,690	(710,574)	



SCHEDULE 1

PACIFICORP  
REMAINING LIFE DEPRECIATION RATES

[1] Account Number	[2] Description	[3] 12/31/2006 Balance	[4] IOWA CURVE	[5] Average Life	[6] NET SALVAGE Amount	[7] 12/31/2006 Book Reserve	[9] Net Plant	[10] Rem. Life	[11] Annual Amount	[12] Deprec. Rate	[13] Existing Rate	[14] Annual Amount	[15] Increase or (Decrease)
		\$		Yrs	%	\$	\$	Yrs	\$	%	%	\$	\$
312.00	Boiler Plant Equipment	209,108,760	LIFESPAN	51.51	(4.21)	(8,803,479)	113,801,362	30.43	3,743,047	1.79	3.15	6,586,926	(2,843,879)
314.00	Turbogenerator Units	48,780,563	LIFESPAN	51.79	(5.76)	(2,809,760)	25,872,721	29.02	887,806	1.82	3.09	1,507,319	(619,513)
315.00	Accessory Electric Equipment	19,417,597	LIFESPAN	59.96	(3.62)	(702,917)	8,823,680	32.20	277,872	1.43	2.84	551,460	(273,788)
316.00	Misc. Power Plant Equipment	838,940	LIFESPAN	38.84	(3.90)	(32,719)	573,145	26.03	22,064	2.63	3.20	26,846	(4,782)
	Total Wyodak	327,656,088		53.00	(4.45)	(14,594,092)	172,841,086	30.54	5,678,045	1.73	3.09	10,132,938	(4,454,893)
	Subtotal Steam Production	4,687,335,913		48.28	(6.49)	(304,122,144)	2,629,471,106	28.13	99,866,123	2.13	3.14	146,994,980	(47,128,856)
310.30	Water Rights	39,699,560				15,156,069							
	Total Steam Production	4,727,035,473				2,377,143,020	2,629,471,106		99,866,123			146,994,980	(47,128,856)

HYDRAULIC PRODUCTION PLANT

AMERICAN FORK													
331.0	Structures & Improvements	90,858	LIFESPAN	37.54	-	-	10,084	0.67	10,084	11.10	28.38	25,786	(15,702)
332.0	Reservoirs, Dams & Waterways	662,878	LIFESPAN	40.41	-	-	71,900	0.67	71,900	10.85	28.24	187,197	(115,297)
333.0	Waterwheels, Turbines & Generators	120,897	LIFESPAN	32.17	-	-	14,129	0.67	14,129	11.69	28.68	34,673	(20,544)
334.0	Accessory Electric Equipment	123,275	LIFESPAN	24.97	-	-	15,854	0.67	15,854	12.86	29.18	35,972	(20,118)
335.0	Misc. Power Plant Equipment	2,181	LIFESPAN	21.78	-	-	297	0.67	297	13.62	29.64	646	(349)
336.0	Roads, Railroads & Bridges	8,708	LIFESPAN	15.17	-	-	1,407	0.67	1,407	16.16	30.79	2,681	(1,274)
	TOTAL AMERICAN FORK	1,008,797		37.02	-	-	113,671	0.67	113,671	11.27	28.45	286,955	(173,284)

ASHTON/ST. ANTHONY

330.2	Land Rights	28,700	LIFESPAN	40.50	-	-	17,859	21.00	850	2.96	3.05	875	(25)
331.0	Structures & Improvements	1,201,812	LIFESPAN	43.26	(0.80)	(9,614)	718,494	20.56	34,946	2.91	2.88	34,612	334
332.0	Reservoirs, Dams & Waterways	5,060,587	LIFESPAN	40.01	(1.16)	(58,703)	3,198,573	20.63	155,045	3.06	3.22	162,951	(7,906)
333.0	Waterwheels, Turbines & Generators	2,447,513	LIFESPAN	39.19	(2.14)	(52,377)	1,580,952	20.44	77,346	3.16	3.14	76,852	494
334.0	Accessory Electric Equipment	1,289,383	LIFESPAN	39.12	(2.64)	(34,040)	831,239	19.90	41,771	3.24	3.19	41,131	639
335.0	Misc. Power Plant Equipment	8,847	LIFESPAN	47.70	-	-	4,861	19.51	249	2.82	2.96	262	(13)
336.0	Roads, Railroads & Bridges	744	LIFESPAN	109.90	(1.07)	(8)	272	20.40	13	1.79	2.14	16	(3)
	TOTAL ASHTON/ST. ANTHONY	10,037,586		40.10	(1.54)	(154,742)	6,352,250	20.48	310,221	3.09	3.16	316,699	(6,479)

BEAR RIVER

330.2	Land Rights	5,879	LIFESPAN	114.85	-	-	2,215	27.00	82	1.40	1.58	93	(11)
331.0	Structures & Improvements	3,294,144	LIFESPAN	75.50	(1.07)	(35,247)	1,596,344	26.24	60,836	1.85	1.82	59,953	883
332.0	Reservoirs, Dams & Waterways	17,358,186	LIFESPAN	69.33	(1.55)	(269,052)	8,950,002	26.36	339,530	1.96	2.05	355,843	(16,313)
333.0	Waterwheels, Turbines & Generators	7,867,538	LIFESPAN	55.01	(2.84)	(223,438)	4,775,261	26.10	182,960	2.33	2.11	166,005	16,955
334.0	Accessory Electric Equipment	3,125,742	LIFESPAN	49.96	(3.48)	(108,776)	2,007,109	24.88	80,672	2.58	2.21	69,079	11,593
335.0	Misc. Power Plant Equipment	110,716	LIFESPAN	48.52	-	-	68,809	24.85	2,769	2.50	2.46	2,724	45
336.0	Roads, Railroads & Bridges	541,429	LIFESPAN	54.24	(1.42)	(7,688)	325,366	26.32	12,362	2.28	2.19	11,857	505
	TOTAL BEAR RIVER	32,303,634		64.28	(1.99)	(644,201)	17,725,106	26.14	679,211	2.10	2.06	665,554	13,657

BEND

331.0	Structures & Improvements	56,557	LIFESPAN	49.36	(0.05)	(28)	66,693	3.99	-	0.00	1.19	673	(673)
332.0	Reservoirs, Dams & Waterways	77,921	LIFESPAN	86.70	(0.07)	(55)	95,788	3.99	-	0.00	0.04	31	(31)
333.0	Waterwheels, Turbines & Generators	76,558	LIFESPAN	68.78	(0.12)	(92)	92,788	3.99	-	0.00	0.56	429	(429)
334.0	Accessory Electric Equipment	628,086	LIFESPAN	23.70	(0.15)	(942)	662,850	3.98	-	0.00	3.87	24,307	(24,307)
335.0	Misc. Power Plant Equipment	15,384	LIFESPAN	9.48	-	-	10,967	3.98	1,110	7.21	34.79	5,352	(4,242)
336.0	Roads, Railroads & Bridges	174	LIFESPAN	74.49	(0.06)	(0)	212	3.99	-	0.00	0.46	1	(1)
	TOTAL BEND	854,680		34.93	(0.13)	(1,117)	929,298	3.98	1,110	0.13	3.60	30,793	(29,683)

BIG FORK

331.0	Structures & Improvements	327,920	LIFESPAN	74.76	(1.93)	(6,329)	290,684	45.37	960	0.29	1.29	4,230	(3,270)
332.0	Reservoirs, Dams & Waterways	4,428,612	LIFESPAN	59.17	(2.80)	(124,001)	2,327,508	45.29	49,130	1.11	2.22	98,315	(49,185)
333.0	Waterwheels, Turbines & Generators	1,277,692	LIFESPAN	57.64	(5.11)	(65,290)	648,304	44.47	15,621	1.22	2.39	30,537	(14,916)
334.0	Accessory Electric Equipment	196,949	LIFESPAN	66.50	(6.08)	(11,974)	175,194	37.43	901	0.46	1.34	2,639	(1,738)
336.0	Roads, Railroads & Bridges	3,731	LIFESPAN	124.20	(2.57)	(96)	5,377	46.55	-	0.00	-	-	-
	TOTAL BIG FORK	6,234,904		59.95	(3.33)	(207,690)	3,447,067	44.88	66,613	1.07	2.18	135,721	(69,109)

SCHEDULE 1

PACIFICORP  
REMAINING LIFE DEPRECIATION RATES

[1] Account Number	[2] Description	[3] 12/31/2006 Balance \$	[4] IOWA CURVE	[5] Average Life Yrs	[6] Percent %	[7] NET SALVAGE Amount \$	[8] 12/31/2006 Book Reserve \$	[9] Net Plant \$	[10] Rem. Life Yrs	[11] Annual Amount \$	[12] Deprec. Rate %	[13] Existing Rate %	[14] Annual Amount \$	[15] Increase or (Decrease) \$
<u>CLINE FALLS</u>														
331.0	Structures & Improvements	116,852	LIFESPAN	29.56	(0.18)	(210)	139,217	(22,155)	6.96	-	0.00	17.87	20,881	(20,881)
332.0	Reservoirs, Dams & Waterways	83,976	LIFESPAN	44.61	(0.26)	(218)	111,116	(26,922)	6.96	-	0.00	16.26	13,654	(13,654)
333.0	Waterwheels, Turbines & Generators	47,119	LIFESPAN	66.57	(0.48)	(226)	66,414	(19,069)	6.94	-	0.00	15.33	7,223	(7,223)
334.0	Accessory Electric Equipment	53,902	LIFESPAN	29.16	(0.56)	(302)	64,004	(9,800)	6.86	-	0.00	15.45	8,328	(8,328)
336.0	Roads, Railroads & Bridges	745	LIFESPAN	70.46	(0.24)	(2)	1,057	(310)	6.96	-	0.00	15.25	114	(114)
	TOTAL CLINE FALLS	302,594		39.53	(0.32)	(958)	381,808	(76,256)	6.94	-	0.00	16.59	50,201	(50,201)
<u>CONDIT</u>														
330.2	Land Rights	172	LIFESPAN	77.50	-	-	139	33	2.00	17	9.59	6.98	12	4
330.4	Flood Rights	2,964	LIFESPAN	97.50	-	-	2,412	552	2.00	276	9.31	6.71	199	77
331.0	Structures & Improvements	1,012,380	LIFESPAN	35.92	-	-	787,419	224,961	2.00	112,481	11.11	28.65	290,047	(177,566)
332.0	Reservoirs, Dams & Waterways	4,301,290	LIFESPAN	40.79	-	-	3,374,583	926,707	2.00	463,354	10.77	28.53	1,227,158	(763,805)
333.0	Waterwheels, Turbines & Generators	1,195,792	LIFESPAN	27.30	-	-	908,820	286,972	2.00	143,486	12.00	30.51	364,836	(221,350)
334.0	Accessory Electric Equipment	197,270	LIFESPAN	29.32	-	-	150,932	46,338	2.00	23,169	11.74	28.23	55,689	(32,520)
335.0	Misc. Power Plant Equipment	3,588	LIFESPAN	16.50	-	-	2,556	1,032	2.00	516	14.38	39.53	1,418	(902)
336.0	Roads, Railroads & Bridges	59,738	LIFESPAN	56.09	-	-	47,684	12,054	2.00	6,027	10.09	27.68	16,535	(10,508)
	TOTAL CONDIT	6,773,194		37.49	-	-	5,274,545	1,498,649	2.00	749,325	11.06	28.88	1,955,895	(1,206,571)
<u>CUTLER</u>														
330.3	Water Rights	4,818	LIFESPAN	97.24	-	-	2,849	1,969	18.00	109	2.27	2.43	117	(8)
330.4	Flood Rights	90,968	LIFESPAN	73.81	-	-	49,830	41,138	18.00	2,285	2.51	2.43	2,211	75
331.0	Structures & Improvements	3,774,662	LIFESPAN	37.07	(0.67)	(25,290)	1,416,786	2,383,166	17.67	134,871	3.57	3.05	115,127	19,744
332.0	Reservoirs, Dams & Waterways	6,535,549	LIFESPAN	52.50	(0.97)	(63,395)	3,137,053	3,461,891	17.68	195,808	3.00	3.18	207,830	(12,022)
333.0	Waterwheels, Turbines & Generators	1,109,689	LIFESPAN	77.93	(1.79)	(19,863)	628,667	500,885	17.45	28,704	2.59	2.66	29,518	(814)
334.0	Accessory Electric Equipment	490,354	LIFESPAN	56.56	(2.22)	(10,886)	248,349	252,891	16.79	15,062	3.07	3.02	14,809	253
335.0	Misc. Power Plant Equipment	12,880	LIFESPAN	40.22	-	-	5,239	7,641	16.89	452	3.51	3.59	462	(10)
336.0	Roads, Railroads & Bridges	566,413	LIFESPAN	40.47	(0.90)	(5,098)	229,754	341,757	17.66	19,352	3.42	3.38	19,145	207
	TOTAL CUTLER	12,585,333		49.89	(0.99)	(124,532)	5,718,527	6,991,338	17.62	396,644	3.15	3.09	389,219	7,426
<u>EAGLE POINT</u>														
330.2	Land Rights	12,122	LIFESPAN	68.50	-	-	11,954	168	19.00	9	0.07	6.82	827	(818)
331.0	Structures & Improvements	128,106	LIFESPAN	44.73	(0.72)	(922)	101,732	27,296	18.22	1,498	1.17	7.72	9,890	(8,392)
332.0	Reservoirs, Dams & Waterways	1,213,949	LIFESPAN	38.85	(1.04)	(12,625)	855,614	370,960	18.49	20,063	1.65	8.40	101,972	(81,909)
333.0	Waterwheels, Turbines & Generators	251,541	LIFESPAN	51.20	(1.91)	(4,804)	220,378	35,967	17.58	2,046	0.81	7.40	18,614	(16,568)
334.0	Accessory Electric Equipment	71,806	LIFESPAN	47.33	(2.36)	(1,695)	61,231	12,270	16.18	758	1.06	7.42	5,328	(4,570)
336.0	Roads, Railroads & Bridges	112,022	LIFESPAN	29.15	(0.96)	(1,075)	54,253	58,844	18.60	3,164	2.82	7.07	7,920	(4,756)
	TOTAL EAGLE POINT	1,789,546		40.94	(1.18)	(21,122)	1,305,162	505,506	18.26	27,538	1.54	8.08	144,550	(117,013)
<u>FOUNTAIN GREEN</u>														
331.0	Structures & Improvements	23,248	LIFESPAN	50.52	(0.05)	(12)	25,643	(2,383)	4.06	-	0.00	2.35	546	(546)
332.0	Reservoirs, Dams & Waterways	318,833	LIFESPAN	20.28	(0.07)	(223)	302,861	16,195	3.90	4,153	1.30	2.40	7,652	(3,499)
333.0	Waterwheels, Turbines & Generators	24,279	LIFESPAN	76.23	(0.12)	(29)	27,731	(3,423)	4.06	-	0.00	2.33	566	(566)
334.0	Accessory Electric Equipment	77,660	LIFESPAN	22.49	(0.15)	(116)	77,423	353	1.91	185	0.24	2.35	1,825	(1,640)
335.0	Misc. Power Plant Equipment	2,086	LIFESPAN	23.17	-	-	2,065	21	2.67	8	0.38	2.33	49	(41)
336.0	Roads, Railroads & Bridges	1,261	LIFESPAN	78.54	(0.06)	(1)	1,440	(178)	4.04	-	0.00	2.30	29	(29)
	TOTAL FOUNTAIN GREEN	447,367		25.45	(0.09)	(381)	437,163	10,585	3.57	4,346	0.97	2.38	10,667	(6,321)
<u>GRANITE</u>														
331.0	Structures & Improvements	136,038	LIFESPAN	61.39	(0.94)	(1,279)	68,444	68,873	23.39	2,945	2.16	2.41	3,279	(334)
332.0	Reservoirs, Dams & Waterways	3,547,761	LIFESPAN	33.38	(1.35)	(47,895)	842,764	2,752,892	23.58	116,747	3.29	3.49	123,817	(7,070)
333.0	Waterwheels, Turbines & Generators	675,594	LIFESPAN	47.35	(2.49)	(16,822)	281,168	411,248	23.42	17,560	2.60	2.76	18,646	(1,087)
334.0	Accessory Electric Equipment	182,517	LIFESPAN	43.29	(3.06)	(5,585)	71,446	116,656	22.27	5,238	2.87	2.89	5,275	(36)
335.0	Misc. Power Plant Equipment	1,410	LIFESPAN	58.17	-	-	688	722	22.07	33	2.32	2.56	36	(3)
	TOTAL GRANITE	4,543,320		36.70	(1.58)	(71,581)	1,264,510	3,350,391	23.50	142,522	3.14	3.32	151,053	(8,530)

SCHEDULE 1

PACIFICORP  
REMAINING LIFE DEPRECIATION RATES

[1] Account Number	[2] Description	[3] 12/31/2006 Balance \$	[4] IOWA CURVE	[5] Average Life Yrs	[6] Percent %	[7] NET SALVAGE Amount \$	[8] 12/31/2006 Book Reserve \$	[9] Net Plant \$	[10] Rem. Life Yrs	[11] Annual Amount \$	[12] Deprec. Rate %	[13] Existing Rate %	[14] Annual Amount \$	[15] Increase or (Decrease) \$
<b>KLAMATH RIVER</b>														
330.2	Land Rights	679,934	LIFESPAN	55.95	-	-	187,236	492,698	40.00	12,317	1.81	2.60	17,678	(5,361)
330.4	Flood Rights	253,539	LIFESPAN	76.16	-	-	116,555	136,984	40.00	3,425	1.35	2.07	5,248	(1,824)
331.0	Structures & Improvements	9,406,763	LIFESPAN	66.87	(1.61)	(151,449)	3,752,767	5,805,451	38.00	152,775	1.62	2.07	194,720	(41,945)
332.0	Reservoirs, Dams & Waterways	42,355,963	LIFESPAN	73.72	(2.30)	(974,187)	18,987,000	24,343,150	37.66	646,393	1.53	1.96	830,177	(183,784)
333.0	Waterwheels, Turbines & Generators	17,555,792	LIFESPAN	55.15	(4.30)	(754,899)	4,864,752	13,455,939	38.06	353,545	2.01	2.26	396,761	(43,215)
334.0	Accessory Electric Equipment	8,896,998	LIFESPAN	47.75	(5.13)	(456,416)	1,899,919	7,453,495	35.57	209,544	2.36	2.37	210,859	(1,314)
335.0	Misc. Power Plant Equipment	242,169	LIFESPAN	77.71	-	-	122,399	119,770	34.08	3,514	1.45	2.06	4,989	(1,474)
336.0	Roads, Railroads & Bridges	2,482,729	LIFESPAN	61.98	(2.13)	(52,882)	883,313	1,652,298	37.87	43,631	1.76	2.13	52,882	(9,251)
	TOTAL KLAMATH RIVER	81,873,893		65.64	(2.92)	(2,389,833)	30,803,941	53,459,785	37.58	1,425,145	1.74	2.09	1,713,314	(288,169)
<b>LAST CHANGE</b>														
331.0	Structures & Improvements	435,028	LIFESPAN	38.76	(0.72)	(3,132)	196,952	241,208	18.61	12,961	2.98	2.98	12,964	(3)
332.0	Reservoirs, Dams & Waterways	848,524	LIFESPAN	38.87	(1.04)	(8,825)	384,215	473,134	18.66	25,356	2.99	3.05	25,880	(524)
333.0	Waterwheels, Turbines & Generators	1,119,220	LIFESPAN	39.07	(1.91)	(21,377)	510,502	630,095	18.49	34,078	3.04	2.87	32,122	1,956
334.0	Accessory Electric Equipment	244,432	LIFESPAN	28.98	(2.36)	(5,769)	78,609	171,592	17.90	9,586	3.92	2.91	7,113	2,473
336.0	Roads, Railroads & Bridges	65,287	LIFESPAN	42.09	(0.96)	(627)	31,749	34,165	18.59	1,838	2.81	2.77	1,808	29
	TOTAL LAST CHANGE	2,712,491		38.12	(1.46)	(39,729)	1,202,027	1,550,193	18.51	83,818	3.09	2.95	79,887	3,931
<b>LIFTON</b>														
330.2	Land Rights	19,856	LIFESPAN	101.20	-	-	9,600	10,256	27.00	380	1.91	1.04	207	173
330.3	Water Rights	24,130	LIFESPAN	94.75	-	-	11,374	12,756	27.00	472	1.96	1.08	261	212
331.0	Structures & Improvements	1,228,591	LIFESPAN	72.23	(1.07)	(13,146)	461,335	780,402	26.34	29,628	2.41	1.36	16,709	12,919
332.0	Reservoirs, Dams & Waterways	7,734,971	LIFESPAN	56.19	(1.55)	(119,892)	2,301,294	5,553,569	26.45	209,965	2.71	1.64	126,854	83,111
333.0	Waterwheels, Turbines & Generators	3,331,559	LIFESPAN	32.11	(2.84)	(94,616)	291,244	3,134,931	26.25	119,426	3.58	1.20	39,979	79,447
334.0	Accessory Electric Equipment	264,766	LIFESPAN	51.20	(3.48)	(9,214)	59,390	214,590	25.08	8,556	3.23	1.72	4,554	4,002
335.0	Misc. Power Plant Equipment	2,910	LIFESPAN	56.09	-	-	1,027	1,883	24.74	76	2.62	1.95	57	19
336.0	Roads, Railroads & Bridges	182,783	LIFESPAN	32.72	(1.42)	(2,596)	19,740	165,639	26.43	6,267	3.43	1.07	1,956	4,311
	TOTAL LIFTON	12,789,566		51.16	(1.87)	(239,464)	3,155,004	9,874,026	26.36	374,770	2.93	1.49	190,575	184,196
<b>MERWIN</b>														
330.2	Land Rights	300,510	LIFESPAN	111.67	-	-	209,891	90,619	40.00	2,265	0.75	1.15	3,456	(1,190)
330.5	Fish/Wildlife	212,280	LIFESPAN	113.50	-	-	149,612	62,668	40.00	1,567	0.74	1.14	2,420	(853)
331.0	Structures & Improvements	28,099,855	LIFESPAN	55.01	(1.63)	(458,028)	8,838,782	19,719,101	38.69	509,669	1.81	1.93	542,327	(32,658)
332.0	Reservoirs, Dams & Waterways	9,689,959	LIFESPAN	87.11	(2.36)	(228,683)	5,786,514	4,132,128	38.63	106,967	1.10	1.53	148,256	(41,290)
333.0	Waterwheels, Turbines & Generators	7,405,354	LIFESPAN	74.02	(4.32)	(319,911)	3,823,991	3,901,274	38.09	102,423	1.38	1.62	119,967	(17,544)
334.0	Accessory Electric Equipment	6,386,531	LIFESPAN	46.57	(5.20)	(332,100)	1,429,286	5,289,345	36.22	146,034	2.29	2.66	169,882	(23,848)
335.0	Misc. Power Plant Equipment	164,499	LIFESPAN	68.33	-	-	80,655	83,844	35.39	2,369	1.44	2.67	4,392	(2,023)
336.0	Roads, Railroads & Bridges	1,793,049	LIFESPAN	57.70	(2.18)	(39,088)	628,105	1,204,032	38.67	31,136	1.74	1.65	29,585	1,551
	TOTAL MERWIN	54,052,037		63.05	(2.55)	(1,377,810)	20,946,836	34,483,011	38.31	902,430	1.67	1.89	1,020,285	(117,856)
<b>NORTH UMPQUA</b>														
331.0	Structures & Improvements	14,207,092	LIFESPAN	55.74	(1.29)	(183,271)	5,039,217	9,351,146	31.11	300,583	2.12	1.83	259,990	40,594
332.0	Reservoirs, Dams & Waterways	64,245,025	LIFESPAN	66.10	(2.14)	(1,374,844)	27,251,893	38,367,976	31.08	1,234,491	1.92	1.62	1,040,769	193,721
333.0	Waterwheels, Turbines & Generators	12,822,338	LIFESPAN	61.27	(3.41)	(437,242)	5,028,239	8,231,341	30.81	267,165	2.08	1.43	183,359	83,805
334.0	Accessory Electric Equipment	5,754,112	LIFESPAN	46.99	(4.15)	(238,796)	1,634,672	4,358,236	29.31	148,694	2.58	2.03	116,808	31,886
335.0	Misc. Power Plant Equipment	712,829	LIFESPAN	42.37	-	-	169,627	543,202	29.31	18,533	2.60	2.31	16,466	2,067
336.0	Roads, Railroads & Bridges	5,390,836	LIFESPAN	59.66	(1.72)	(92,722)	2,068,282	3,415,276	31.10	109,816	2.04	1.67	90,027	19,789
	TOTAL NORTH UMPQUA	103,132,232		62.51	(2.26)	(2,326,875)	41,191,930	64,267,177	30.94	2,079,282	2.02	1.66	1,707,420	371,862
<b>OLMSTED</b>														
331.0	Structures & Improvements	176,221	LIFESPAN	77.40	(0.31)	(546)	128,318	48,449	9.72	4,984	2.83	2.10	3,701	1,284
334.0	Accessory Electric Equipment	22,177	LIFESPAN	17.31	(1.05)	(233)	7,960	14,450	9.59	1,507	6.79	5.76	1,277	229
335.0	Misc. Power Plant Equipment	3,274	LIFESPAN	38.06	-	-	2,010	1,264	9.35	135	4.13	3.37	110	25
336.0	Roads, Railroads & Bridges	3,547	LIFESPAN	23.35	(0.42)	(15)	1,680	1,882	9.85	191	5.39	4.84	172	19

SCHEDULE 1

PACIFICORP  
REMAINING LIFE DEPRECIATION RATES

[1] Account Number	[2] Description	[3] 12/31/2006 Balance	[4] IOWA CURVE	[5] Average Life	[6] Percent	[7] NET SALVAGE Amount	[8] 12/31/2006 Book Reserve	[9] Net Plant	[10] Rem. Life	[11] Annual Amount	[12] Deprec. Rate	[13] Existing Rate	[14] Annual Amount	[15] Increase or (Decrease)
		\$		Yrs	%	\$	\$	\$	Yrs	\$	%	%	\$	\$
TOTAL OLMSTED														
		205,219		69.34	(0.39)	(794)	139,968	66,045	9.70	6,818	3.32	2.56	5,260	1,557
PARIS														
331.0	Structures & Improvements	37,716	LIFESPAN	38.67	(0.07)	(19)	28,566	9,169	3.98	2,304	6.11	3.06	1,154	1,150
332.0	Reservoirs, Dams & Waterways	96,285	LIFESPAN	62.19	(0.05)	(67)	76,527	19,825	3.97	4,994	5.19	2.36	2,272	2,721
333.0	Waterwheels, Turbines & Generators	69,433	LIFESPAN	38.97	(0.12)	(83)	52,770	16,752	3.97	4,220	6.08	2.36	2,104	2,116
334.0	Accessory Electric Equipment	104,526	LIFESPAN	28.85	(0.15)	(157)	76,010	28,673	3.93	7,296	6.98	3.58	3,742	3,554
335.0	Misc. Power Plant Equipment	3,440	LIFESPAN	20.87	-	-	2,322	1,118	3.94	284	8.25	4.17	143	140
	TOTAL PARIS	311,406		42.52	(0.10)	(326)	236,195	75,537	3.96	19,097	6.13	3.02	9,416	9,681
PIONEER														
330.2	Land Rights	9,247	LIFESPAN	133.42	-	-	7,180	2,067	24.00	86	0.93	1.13	104	(18)
330.3	Water Rights	110,806	LIFESPAN	133.50	-	-	86,051	24,755	24.00	1,031	0.93	1.13	1,252	(221)
331.0	Structures & Improvements	364,589	LIFESPAN	57.22	(0.94)	(3,427)	202,660	165,356	23.35	7,082	1.94	2.02	7,365	(283)
332.0	Reservoirs, Dams & Waterways	7,836,313	LIFESPAN	44.48	(1.35)	(105,790)	3,464,107	4,477,996	23.62	189,585	2.42	2.63	206,095	(16,510)
333.0	Waterwheels, Turbines & Generators	955,146	LIFESPAN	37.88	(2.49)	(23,783)	345,821	633,108	23.30	27,172	2.84	2.88	27,508	(336)
334.0	Accessory Electric Equipment	474,736	LIFESPAN	42.20	(3.06)	(14,527)	208,102	281,161	22.21	12,659	2.67	2.57	12,201	458
335.0	Misc. Power Plant Equipment	9,602	LIFESPAN	43.50	-	-	4,249	5,353	22.15	242	2.52	2.23	214	28
336.0	Roads, Railroads & Bridges	11,922	LIFESPAN	51.88	(1.25)	(149)	6,158	5,913	23.38	253	2.12	1.87	223	30
	TOTAL PIONEER	9,772,361		45.30	(1.51)	(147,676)	4,324,328	5,595,709	23.51	238,110	2.44	2.61	254,962	(16,852)
PROSPECT # 1, 2 AND 4														
330.2	Land Rights	3,712	LIFESPAN	65.95	-	-	1,300	2,412	31.00	78	2.10	1.66	62	16
330.4	Flood Rights	3,167	LIFESPAN	100.50	-	-	1,451	1,716	31.00	55	1.75	1.12	35	20
331.0	Structures & Improvements	2,821,096	LIFESPAN	52.67	(1.24)	(34,982)	757,314	2,098,764	30.28	69,312	2.46	1.92	54,165	15,147
332.0	Reservoirs, Dams & Waterways	23,734,199	LIFESPAN	39.61	(1.80)	(427,216)	3,439,012	20,722,403	30.34	683,006	2.88	1.56	370,254	312,753
333.0	Waterwheels, Turbines & Generators	1,740,728	LIFESPAN	60.23	(3.30)	(57,444)	523,643	1,274,529	29.93	42,584	2.45	1.79	31,159	11,425
334.0	Accessory Electric Equipment	1,553,232	LIFESPAN	44.41	(4.02)	(62,440)	313,218	1,302,454	28.55	45,620	2.94	2.40	37,278	8,343
335.0	Misc. Power Plant Equipment	21,679	LIFESPAN	32.00	-	-	2,021	19,658	26.87	732	3.37	3.29	713	18
336.0	Roads, Railroads & Bridges	195,446	LIFESPAN	59.83	(1.66)	(3,244)	60,590	138,100	30.19	4,574	2.34	1.82	3,557	1,017
	TOTAL PROSPECT # 1, 2 AND 4	30,073,259		42.41	(1.95)	(685,326)	5,098,549	25,560,036	30.21	845,961	2.81	1.65	497,223	348,738
PROSPECT #3														
331.0	Structures & Improvements	294,174	LIFESPAN	41.43	(0.40)	(1,177)	166,484	128,867	11.88	10,847	3.69	3.72	10,943	(96)
332.0	Reservoirs, Dams & Waterways	4,073,015	LIFESPAN	33.71	(0.58)	(23,623)	2,090,376	2,006,262	11.82	169,735	4.17	3.65	148,665	21,070
333.0	Waterwheels, Turbines & Generators	1,922,715	LIFESPAN	25.44	(1.08)	(20,765)	812,767	1,130,713	11.76	96,149	5.00	4.71	90,560	5,589
334.0	Accessory Electric Equipment	466,435	LIFESPAN	26.21	(1.35)	(6,297)	204,991	267,741	11.40	23,486	5.04	4.61	21,503	1,983
335.0	Misc. Power Plant Equipment	73,267	LIFESPAN	28.72	-	-	34,204	39,063	11.37	3,436	4.69	4.48	3,282	153
336.0	Roads, Railroads & Bridges	51,115	LIFESPAN	61.95	(0.54)	(276)	32,991	18,400	11.73	1,569	3.07	3.15	1,610	(41)
	TOTAL PROSPECT #3	6,880,721		31.38	(0.76)	(52,138)	3,341,813	3,591,046	11.77	305,221	4.44	4.02	276,563	28,658
SANTA CLARA														
331.0	Structures & Improvements	141,402	LIFESPAN	43.37	(0.49)	(693)	79,348	62,747	13.71	4,577	3.24	3.34	4,723	(146)
332.0	Reservoirs, Dams & Waterways	971,149	LIFESPAN	45.36	(0.71)	(6,895)	556,908	421,136	13.75	30,628	3.24	3.24	31,465	(837)
333.0	Waterwheels, Turbines & Generators	426,169	LIFESPAN	24.44	(1.32)	(5,625)	210,680	221,114	13.66	16,187	3.80	3.78	16,109	78
334.0	Accessory Electric Equipment	625,750	LIFESPAN	27.36	(1.64)	(10,262)	259,289	376,723	13.27	28,389	4.54	4.34	27,158	1,232
335.0	Misc. Power Plant Equipment	7,952	LIFESPAN	39.02	-	-	4,248	3,704	13.12	282	3.55	3.53	281	2
336.0	Roads, Railroads & Bridges	2,720	LIFESPAN	91.96	(0.66)	(18)	1,919	819	13.61	60	2.21	2.21	60	0
	TOTAL SANTA CLARA	2,175,142		37.95	(1.08)	(23,494)	1,112,392	1,086,244	13.59	80,123	3.68	3.67	79,796	328
SNAKE CREEK														
331.0	Structures & Improvements	59,731	LIFESPAN	44.94	(0.49)	(293)	37,292	22,732	13.68	1,662	2.78	2.90	1,732	(71)
332.0	Reservoirs, Dams & Waterways	423,401	LIFESPAN	45.05	(0.71)	(3,006)	264,860	161,547	13.72	11,775	2.78	3.12	13,210	(1,436)
333.0	Waterwheels, Turbines & Generators	263,034	LIFESPAN	36.67	(1.32)	(3,472)	148,241	118,265	13.63	8,677	3.30	3.44	9,048	(372)
334.0	Accessory Electric Equipment	155,893	LIFESPAN	37.05	(1.64)	(2,557)	88,791	69,659	13.48	5,168	3.31	3.38	5,269	(102)
335.0	Misc. Power Plant Equipment	2,086	LIFESPAN	33.62	-	-	1,113	973	13.12	74	3.56	3.68	77	(3)

SCHEDULE 1

PACIFICORP  
REMAINING LIFE DEPRECIATION RATES

[1] Account Number	[2] Description	[3] 12/31/2006 Balance \$	[4] IOWA CURVE	[5] Average Life Yrs	[6] Percent %	[7] NET SALVAGE Amount \$	[8] 12/31/2006 Book Reserve \$	[9] Net Plant \$	[10] Rem. Life Yrs	[11] Annual Amount \$	[12] Deprec. Rate %	[13] Existing Rate %	[14] Annual Amount \$	[15] Increase or (Decrease) \$
<b>TOTAL SNAKE CREEK</b>														
		904,145		41.20	(1.03)	(9,328)	540,297	373,176	13.65	27,355	3.03	3.24	29,337	(1,982)
<b>STAIRS</b>														
331.0	Structures & Improvements	168,165	LIFESPAN	50.83	(0.72)	(1,211)	95,061	74,315	18.55	4,006	2.38	2.50	4,204	(198)
332.0	Reservoirs, Dams & Waterways	335,349	LIFESPAN	60.30	(1.04)	(3,488)	207,480	131,357	18.57	7,074	2.11	2.40	8,048	(975)
333.0	Waterwheels, Turbines & Generators	513,215	LIFESPAN	37.64	(1.91)	(9,802)	231,566	291,451	18.49	15,763	3.07	3.12	16,012	(250)
334.0	Accessory Electric Equipment	160,503	LIFESPAN	39.40	(2.36)	(3,788)	77,059	87,232	17.73	4,920	3.07	2.99	4,799	121
	<b>TOTAL STAIRS</b>	<b>1,177,232</b>		<b>46.22</b>	<b>(1.55)</b>	<b>(18,289)</b>	<b>611,166</b>	<b>584,355</b>	<b>18.42</b>	<b>31,762</b>	<b>2.70</b>	<b>2.81</b>	<b>33,064</b>	<b>(1,301)</b>
<b>SWIFT</b>														
330.2	Land Rights	6,277,413	LIFESPAN	88.23	-	-	3,585,699	2,691,714	40.00	67,293	1.07	1.46	91,650	(24,357)
330.5	Fish/Wildlife	97,228	LIFESPAN	86.50	-	-	54,610	42,618	40.00	1,065	1.10	1.49	1,449	(383)
331.0	Structures & Improvements	6,284,936	LIFESPAN	68.37	(1.63)	(102,444)	2,811,753	3,575,627	38.59	92,657	1.47	1.65	103,701	(11,045)
332.0	Reservoirs, Dams & Waterways	37,633,791	LIFESPAN	85.84	(2.36)	(888,157)	21,423,252	17,098,696	38.67	442,170	1.17	1.65	620,958	(178,788)
333.0	Waterwheels, Turbines & Generators	11,242,321	LIFESPAN	71.26	(4.32)	(485,668)	5,382,040	6,345,949	38.13	166,429	1.48	1.74	195,616	(29,187)
334.0	Accessory Electric Equipment	3,819,175	LIFESPAN	47.41	(5.20)	(198,597)	894,173	3,123,599	36.02	86,718	2.27	1.89	72,182	14,536
335.0	Misc. Power Plant Equipment	560,313	LIFESPAN	78.26	-	-	303,426	7,298	35.20	7,298	1.30	1.68	9,413	(2,115)
336.0	Roads, Railroads & Bridges	395,145	LIFESPAN	57.95	(2.18)	(8,614)	134,718	269,041	38.68	6,956	1.76	2.20	8,693	(1,738)
	<b>TOTAL SWIFT</b>	<b>66,310,322</b>		<b>79.50</b>	<b>(2.54)</b>	<b>(1,683,481)</b>	<b>34,589,671</b>	<b>33,404,132</b>	<b>38.52</b>	<b>870,586</b>	<b>1.31</b>	<b>1.66</b>	<b>1,103,663</b>	<b>(233,077)</b>
<b>UPPER BEAVER</b>														
330.3	Water Rights	1,047	LIFESPAN	123.50	-	-	879	168	24.00	7	0.67	1.40	15	(8)
331.0	Structures & Improvements	157,756	LIFESPAN	75.39	(0.94)	(1,483)	113,017	46,222	23.15	1,997	1.27	1.40	2,209	(212)
332.0	Reservoirs, Dams & Waterways	1,820,100	LIFESPAN	46.28	(1.35)	(24,571)	925,924	918,747	23.47	39,146	2.15	2.37	43,136	(3,991)
333.0	Waterwheels, Turbines & Generators	118,090	LIFESPAN	69.03	(2.49)	(2,940)	81,930	39,100	22.96	1,703	1.44	1.52	1,795	(92)
334.0	Accessory Electric Equipment	401,471	LIFESPAN	36.76	(3.06)	(12,285)	159,134	254,621	22.27	11,433	2.85	2.81	11,281	152
335.0	Misc. Power Plant Equipment	10,110	LIFESPAN	43.01	-	-	4,872	5,238	22.08	237	2.35	2.43	246	(8)
336.0	Roads, Railroads & Bridges	9,808	LIFESPAN	41.47	(1.25)	(123)	4,386	5,545	23.43	237	2.41	1.26	124	113
	<b>TOTAL UPPER BEAVER</b>	<b>2,518,382</b>		<b>47.65</b>	<b>(1.64)</b>	<b>(41,402)</b>	<b>1,290,142</b>	<b>1,269,642</b>	<b>23.23</b>	<b>54,759</b>	<b>2.17</b>	<b>2.34</b>	<b>58,805</b>	<b>(4,046)</b>
<b>VIVA NAUGHTON</b>														
331.0	Structures & Improvements	388,940	LIFESPAN	52.89	(1.37)	(5,328)	140,151	254,117	33.01	7,698	1.98	2.01	7,818	(119)
332.0	Reservoirs, Dams & Waterways	103,507	LIFESPAN	52.72	(2.29)	(2,370)	37,099	68,778	33.01	2,084	2.01	2.11	2,184	(100)
333.0	Waterwheels, Turbines & Generators	497,438	LIFESPAN	51.78	(3.64)	(18,107)	174,602	340,943	32.71	10,423	2.10	1.98	9,849	574
334.0	Accessory Electric Equipment	159,117	LIFESPAN	51.26	(4.42)	(7,033)	58,287	107,863	30.87	3,494	2.20	2.05	3,262	232
335.0	Misc. Power Plant Equipment	20,594	LIFESPAN	51.29	-	-	7,565	13,029	30.79	423	2.05	2.07	426	(3)
	<b>TOTAL VIVA NAUGHTON</b>	<b>1,169,596</b>		<b>52.15</b>	<b>(2.81)</b>	<b>(32,839)</b>	<b>417,704</b>	<b>784,731</b>	<b>32.55</b>	<b>24,122</b>	<b>2.06</b>	<b>2.01</b>	<b>23,539</b>	<b>583</b>
<b>WALLOWA FALLS</b>														
331.0	Structures & Improvements	111,286	LIFESPAN	28.66	(0.31)	(345)	68,715	42,916	9.80	4,379	3.94	4.11	4,574	(195)
332.0	Reservoirs, Dams & Waterways	895,584	LIFESPAN	28.07	(0.45)	(4,030)	547,035	352,579	9.83	35,868	4.00	5.43	48,630	(12,763)
333.0	Waterwheels, Turbines & Generators	58,400	LIFESPAN	51.43	(0.84)	(491)	45,089	13,802	9.58	1,441	2.47	3.48	2,032	(592)
334.0	Accessory Electric Equipment	1,412,947	LIFESPAN	19.65	(1.05)	(14,836)	671,332	756,451	9.52	79,459	5.62	5.16	72,908	6,551
336.0	Roads, Railroads & Bridges	310,959	LIFESPAN	21.42	(0.42)	(1,306)	156,916	155,349	9.84	15,788	5.08	5.60	17,414	(1,626)
	<b>TOTAL WALLOWA FALLS</b>	<b>2,789,176</b>		<b>23.58</b>	<b>(0.75)</b>	<b>(21,008)</b>	<b>1,489,087</b>	<b>1,321,097</b>	<b>9.67</b>	<b>136,934</b>	<b>4.91</b>	<b>5.22</b>	<b>145,558</b>	<b>(8,624)</b>
<b>WEBER</b>														
331.0	Structures & Improvements	367,370	LIFESPAN	44.46	(0.49)	(1,800)	203,451	165,719	13.72	12,079	3.29	2.84	10,433	1,645
332.0	Reservoirs, Dams & Waterways	1,297,530	LIFESPAN	55.59	(0.71)	(9,212)	786,607	520,135	13.73	37,883	2.92	2.70	35,033	2,850
333.0	Waterwheels, Turbines & Generators	874,138	LIFESPAN	36.15	(1.32)	(11,539)	435,571	450,106	13.66	32,951	3.77	3.60	31,469	1,482
334.0	Accessory Electric Equipment	114,723	LIFESPAN	42.13	(1.64)	(1,881)	62,821	53,783	13.12	4,099	3.57	3.32	3,809	291
335.0	Misc. Power Plant Equipment	21,696	LIFESPAN	35.38	-	-	10,663	11,033	13.17	838	3.86	3.69	801	37
336.0	Roads, Railroads & Bridges	39,857	LIFESPAN	26.01	(0.66)	(263)	14,879	25,241	13.78	1,832	4.60	4.41	1,758	74
	<b>TOTAL WEBER</b>	<b>2,715,314</b>		<b>46.66</b>	<b>(0.91)</b>	<b>(24,696)</b>	<b>1,513,992</b>	<b>1,226,018</b>	<b>13.68</b>	<b>89,681</b>	<b>3.30</b>	<b>3.07</b>	<b>83,303</b>	<b>6,379</b>
<b>YALE</b>														

SCHEDULE 1

PACIFICORP  
REMAINING LIFE DEPRECIATION RATES

[1] Account Number	[2] Description	[3] 12/31/2006 Balance	[4] IOWA CURVE	[5] Average Life	[6] Percent	[7] NET SALVAGE Amount	[8] 12/31/2006 Book Reserve	[9] Net Plant	[10] Rem. Life	[11] Annual Amount	[12] Deprec. Rate	[13] Existing Rate	[14] Annual Amount	[15] Increase or (Decrease)
		\$		Yrs	%	\$	\$	\$	Yrs	\$	%	%	\$	\$
330.2	Land Rights	761,580	LIFESPAN	92.19	-	-	445,383	316,197	40.00	7,905	1.04	1.42	10,814	(2,910)
331.0	Structures & Improvements	6,468,171	LIFESPAN	66.49	(1.63)	(105,431)	2,746,338	3,827,264	38.61	99,126	1.53	1.71	110,606	(11,479)
332.0	Reservoirs, Dams & Waterways	26,160,156	LIFESPAN	87.60	(2.36)	(617,380)	15,389,387	11,388,149	38.64	294,724	1.13	1.58	413,330	(118,606)
333.0	Waterwheels, Turbines & Generators	10,498,920	LIFESPAN	66.07	(4.32)	(453,553)	4,477,146	6,475,327	38.19	169,556	1.61	1.96	205,779	(36,223)
334.0	Accessory Electric Equipment	3,676,080	LIFESPAN	50.53	(5.20)	(191,156)	1,018,678	2,848,558	35.96	79,215	1.24	2.27	83,447	(4,232)
335.0	Misc. Power Plant Equipment	548,875	LIFESPAN	83.18	-	-	309,472	239,472	35.11	6,821	1.25	1.55	8,508	(1,687)
336.0	Roads, Railroads & Bridges	1,383,555	LIFESPAN	51.12	(2.18)	(30,161)	331,554	1,082,162	38.73	27,941	2.02	2.37	32,790	(4,849)
	TOTAL YALE	49,497,337		76.52	(2.82)	(1,397,682)	24,717,869	26,177,130	38.33	685,288	1.38	1.75	865,274	(179,987)
	Hydro Decommissioning Reserve					(29,925,500)	10,515,490	19,410,010	5.43	3,574,779			0	3,574,779
	TOTAL HYDRAULIC PRODUCTION	507,940,786		62.25	(8.18)	(41,564,014)	225,954,434	323,550,366	32.16	14,347,241	2.82	2.42	12,314,551	2,032,691
	OTHER PRODUCTION PLANT													
	HERMISTON													
341.0	Structures & Improvements	12,474,621	LIFESPAN	39.66	(2.93)	(365,506)	2,801,552	10,038,575	29.95	335,567	2.69	3.00	374,239	(38,671)
342.0	Fuel Holders, Producers & Access.	25,322	LIFESPAN	39.63	(2.76)	(699)	5,976	20,045	29.13	689	2.72	3.17	803	(114)
343.0	Prime Movers	101,602,451	LIFESPAN	38.29	(3.20)	(3,251,278)	21,714,389	83,139,340	29.10	2,895,670	2.85	2.94	2,987,112	(91,442)
344.0	Generators	39,840,392	LIFESPAN	39.68	(2.90)	(1,155,371)	8,973,915	32,021,848	29.82	1,075,691	2.70	2.94	1,171,308	(95,617)
345.0	Accessory Electric Equipment	9,069,631	LIFESPAN	40.40	(2.89)	(262,112)	2,139,951	7,191,792	29.91	240,345	2.65	2.94	266,647	(26,302)
346.0	Misc. Power Plant Equipment	497,343	LIFESPAN	40.46	(2.90)	(14,423)	117,434	394,332	29.96	13,180	2.65	2.94	14,622	(1,442)
	TOTAL HERMISTON	163,509,760		38.86	(3.09)	(5,049,390)	35,753,217	132,805,933	29.39	4,561,141	2.79	2.94	4,814,730	(253,589)
	LITTLE MOUNTAIN													
341.0	Structures & Improvements	217,599	LIFESPAN	32.74	(2.41)	(5,244)	165,868	56,975	3.00	18,992	8.73	3.02	6,571	12,420
342.0	Fuel Holders, Producers & Access.	121,339	LIFESPAN	39.39	(2.41)	(2,924)	94,307	29,956	3.00	9,985	8.23	2.60	3,155	6,831
343.0	Prime Movers	2,270,377	LIFESPAN	17.57	(2.41)	(54,716)	1,559,640	765,453	3.00	255,151	11.24	3.37	76,512	178,639
344.0	Generators	2,389,789	LIFESPAN	8.42	(2.41)	(57,594)	1,237,141	1,210,242	3.00	403,414	16.88	3.75	89,617	313,797
345.0	Accessory Electric Equipment	215,728	LIFESPAN	32.10	(2.41)	(5,199)	164,080	56,847	3.00	18,949	8.78	3.26	7,033	11,916
346.0	Misc. Power Plant Equipment	11,813	LIFESPAN	39.50	(2.41)	(285)	9,184	2,914	3.00	971	8.22	2.78	328	643
	TOTAL LITTLE MOUNTAIN	5,226,645		15.17	(2.41)	(125,962)	3,230,220	2,122,387	3.00	707,462	13.54	3.51	183,216	524,246
	GADSBY PEAKER UNIT 4-6													
341.0	Structures & Improvements	4,121,643	LIFESPAN	30.12	(1.40)	(57,703)	666,800	3,512,546	25.97	135,190	3.28	4.06	167,339	(32,149)
342.0	Fuel Holders, Producers & Access.	2,257,625	LIFESPAN	29.84	(1.33)	(30,026)	391,408	1,896,243	25.34	74,727	3.31	4.06	91,660	(16,932)
343.0	Prime Movers	50,628,073	LIFESPAN	29.70	(1.55)	(784,735)	8,554,143	42,858,665	25.34	1,690,978	3.34	4.06	2,055,500	(364,522)
344.0	Generators	15,873,643	LIFESPAN	30.37	(1.38)	(219,056)	2,752,855	13,339,844	25.87	515,893	3.25	4.06	644,470	(128,577)
345.0	Accessory Electric Equipment	5,009,382	LIFESPAN	30.09	(1.56)	(78,146)	821,310	4,266,218	25.88	168,315	3.36	4.06	203,381	(35,066)
	TOTAL GADSBY PEAKER UNIT 4-6	77,890,366		29.89	(1.50)	(1,169,667)	13,186,516	65,873,517	25.52	2,585,104	3.32	4.06	3,162,349	(577,245)
	CURRENT CREEK													
341.0	Structures & Improvements	28,120,692	LIFESPAN	40.42	(3.29)	(925,171)	939,117	28,106,746	38.92	722,702	2.57	3.08	866,117	(143,416)
342.0	Fuel Holders, Producers & Access.	27,004,653	LIFESPAN	39.02	(3.05)	(823,642)	901,846	26,926,449	37.50	718,324	2.66	3.08	831,743	(113,420)
343.0	Prime Movers	189,446,539	LIFESPAN	39.00	(3.40)	(6,441,182)	6,326,744	189,560,977	37.50	5,058,223	2.67	3.08	5,834,953	(776,731)
344.0	Generators	63,543,466	LIFESPAN	40.21	(3.23)	(2,052,454)	2,122,093	63,473,827	38.71	1,639,421	2.58	3.08	1,957,139	(317,717)
345.0	Accessory Electric Equipment	17,594,823	LIFESPAN	40.35	(3.26)	(573,591)	587,596	17,580,818	38.85	452,187	2.57	3.08	541,921	(89,734)
346.0	Misc. Power Plant Equipment	3,131,649	LIFESPAN	40.42	(3.27)	(102,405)	104,584	3,129,470	38.92	80,483	2.57	3.08	96,455	(15,971)
	TOTAL CURRENT CREEK	328,841,822		39.44	(3.32)	(10,918,445)	10,981,980	328,776,287	37.94	8,671,340	2.64	3.08	10,128,328	(1,456,988)
	FOOTE CREEK													
343.0	Prime Movers	30,513,722	LIFESPAN	26.09	(0.95)	(289,880)	9,756,910	21,046,692	17.59	1,196,515	3.92	4.34	1,324,296	(127,781)
344.0	Generators	3,542,319	LIFESPAN	26.42	(0.82)	(29,047)	1,131,446	2,439,920	17.92	136,156	3.84	4.34	153,737	(17,580)
345.0	Accessory Electric Equipment	2,210,801	LIFESPAN	26.46	(0.82)	(18,129)	706,148	1,522,782	17.96	84,787	3.84	4.34	95,949	(11,161)
	TOTAL FOOTE CREEK	36,266,842		26.14	(0.93)	(337,056)	11,594,504	25,009,394	17.64	1,417,458	3.91	4.34	1,573,981	(156,523)

SCHEDULE 1

PACIFICORP  
REMAINING LIFE DEPRECIATION RATES

[1] Account Number	[2] Description	[3] 12/31/2006 Balance \$	[4] IOWA CURVE	[5] Average Life Yrs	[6] Percent %	[7] NET SALVAGE Amount \$	[8] 12/31/2006 Book Reserve \$	[9] Net Plant \$	[10] Rem. Life Yrs	[11] Annual Amount \$	[12] Deprec. Rate %	[13] Existing Rate %	[14] Annual Amount \$	[15] Increase or (Decrease) \$
<b>SOLAR GENERATING</b>														
344.00	Generators - Utah	36,389	SQ	15.00	-	-	26,743	9,646	3.00	3,215	8.84	12.03	4,378	(1,162)
344.00	Generators - Oregon	56,322	SQ	15.00	-	-	43,407	12,915	4.00	3,229	5.73	7.90	4,449	(1,221)
344.00	Generators - Wyoming	55,087	SQ	15.00	-	-	40,239	14,848	3.00	4,949	8.98	11.92	6,566	(1,617)
	Total Solar Generating	147,798		15.00	-	-	110,389	37,409	3.38	11,393	7.71	10.42	15,393	(4,000)
<b>LEANING JUNIPER</b>														
341.00	Structures & Improvements	4,531,700	LIFESPAN	25.47	(0.52)	(23,565)	68,868	4,486,377	24.97	179,671	3.96	4.02	182,174	(2,504)
343.00	Prime Movers	170,860,951	LIFESPAN	24.82	(0.71)	(1,213,113)	2,597,309	169,476,755	24.32	6,968,617	4.08	4.02	6,868,610	100,006
346.00	Misc. Power Plant Equipment	80,000	LIFESPAN	25.47	(0.52)	(416)	1,216	79,200	24.97	3,172	3.96	4.02	3,216	(44)
	TOTAL LEANING JUNIPER	175,472,651		24.84	(0.71)	(1,237,094)	2,667,413	174,042,332	24.34	7,151,459	4.08	4.02	7,054,001	97,458
	TOTAL DEPRECIABLE OTHER PRODUCTION	787,355,884		34.34	(2.39)	(18,837,614)	77,524,239	728,669,259	30.73	25,105,358	3.19	3.42	26,931,998	(1,826,640)
340.30	Water Rights - Lakeside	14,529,040												
340.30	Water Rights - Currant Creek	2,890,419												
	TOTAL OTHER PRODUCTION	804,775,343		33.60	(2.34)	(18,837,614)	77,524,590	728,669,259	30.07	25,105,358	3.12	3.35	26,931,998	(1,826,640)
	TOTAL DEPRECIABLE PRODUCTION PLANT	5,982,632,583		47.64	(6.09)	(364,523,773)	2,865,465,624	3,681,690,732	28.82	139,318,722	2.33	3.11	186,241,528	(46,922,806)
344.00	Generators - Lakeside	328,000,000		40.00	(3.34)	-	-	-						
	MARENGO WIND	258,000,000		24.87	(1.00)	-	-	-						
	WASHINGTON WIND	224,000,000		24.87	(1.00)	-	-	-						
<b>TRANSMISSION PLANT</b>														
350.20	Rights-of-Way	61,181,203	R5	70.00	-	-	23,693,888	37,487,315	45.23	828,815	1.35	1.40	856,537	(27,722)
352.00	Structures & Improvements	55,260,234	S1	75.00	(1.00)	(552,602)	13,435,630	42,377,206	58.51	724,273	1.31	1.67	922,846	(198,573)
353.00	Station Equipment	907,682,638	R1.5	58.00	(4.00)	(36,307,306)	224,973,640	719,016,304	45.37	15,847,836	1.75	1.79	16,247,519	(399,684)
353.70	Supervisory Equipment	55,509,184	R2	25.00	-	-	22,473,386	33,035,798	15.75	2,097,511	3.78	5.15	2,858,723	(761,212)
354.00	Towers & Fixtures	380,678,705	R5	65.00	(7.00)	(26,647,509)	156,976,270	250,349,944	42.12	5,943,731	1.56	2.13	8,108,456	(2,164,726)
355.00	Poles & Fixtures	508,938,637	R2.5	52.00	(42.00)	(213,754,228)	225,872,375	486,820,490	37.15	13,373,364	2.63	2.56	13,028,829	344,535
356.00	OH Conductors & Devices	330,352,557	R4	60.00	(42.00)	(264,748,074)	334,502,495	560,598,136	39.52	14,185,176	2.25	2.13	13,426,609	758,666
356.20	Clearing	30,355,853	S6	65.00	-	-	16,075,094	14,280,759	33.55	425,656	1.40	1.40	424,982	674
357.00	UG Conduit	3,277,188	R2	60.00	-	-	426,570	2,850,618	52.87	53,917	1.65	3.15	103,231	(49,314)
358.00	UG Conductors & Devices	7,274,658	R2	60.00	-	-	970,962	6,303,696	52.68	119,660	1.64	2.38	173,137	(53,477)
359.00	Roads & Trails	11,494,522	R5	70.00	-	-	2,841,982	8,652,540	54.19	159,670	1.39	1.42	163,222	(3,552)
	Total Transmission Plant	2,652,005,379		58.41	(20.44)	(542,009,719)	1,022,242,292	2,171,772,806	41.52	53,759,610	2.03	2.12	56,313,992	(2,554,383)
<b>DISTRIBUTION PLANT</b>														
<b>OREGON - DISTRIBUTION</b>														
360.20	Rights-of-Way	3,556,253	R4	53.00	-	-	2,192,039	1,364,214	22.94	59,469	1.67	1.70	60,456	(988)
361.00	Structures & Improvements	12,345,312	R1.5	65.00	(5.00)	(617,266)	2,574,924	10,387,654	53.12	195,551	2.58	1.83	225,919	(30,369)
362.00	Station Equipment	160,587,683	R1	52.00	(10.00)	(16,058,768)	45,701,568	130,944,883	39.62	3,305,020	2.06	2.25	3,613,223	(308,203)
362.70	Supervisory Equipment	2,779,659	R2.5	23.00	-	-	1,470,924	1,308,735	11.80	110,910	3.99	4.05	112,576	(1,666)
364.00	Poles, Towers & Fixtures	282,793,465	R2	49.00	(100.00)	(282,793,465)	165,126,404	400,460,526	35.84	11,173,564	3.95	4.33	12,244,957	(1,071,393)
365.00	OH Conductors & Devices	210,301,551	R1.5	58.00	(80.00)	(168,241,241)	104,107,677	274,435,115	43.32	6,335,067	3.01	3.07	6,456,258	(121,190)
366.00	UG Conduit	75,474,348	R2.5	60.00	(60.00)	(45,284,609)	26,678,836	94,080,121	47.80	1,968,203	2.61	2.78	2,098,187	(129,984)
367.00	UG Conductors & Devices	133,175,353	R2.5	58.00	(45.00)	(59,928,909)	43,911,008	149,193,254	45.87	3,252,524	2.44	2.26	3,009,763	242,761
368.00	Line Transformers	340,095,762	R1.5	40.00	(20.00)	(68,019,152)	135,409,061	272,705,854	27.79	9,813,093	1.88	2.62	8,910,509	902,584
369.10	Overhead Services	60,741,141	R2	65.00	(25.00)	(15,185,285)	17,869,656	58,056,770	50.93	1,139,933	1.89	2.00	1,214,823	(74,890)
369.20	Underground Services	122,060,821	R4	55.00	(20.00)	(24,412,164)	30,062,334	116,410,651	44.61	2,609,519	2.14	1.78	2,172,683	436,837
370.00	Meters	58,792,161	R2.5	26.00	(2.00)	(1,175,843)	29,745,305	30,222,699	14.13	2,138,903	3.64	3.57	2,098,880	40,023
371.00	I.O.C.P.	2,433,995	S1	25.00	(40.00)	(973,598)	2,304,723	1,102,870	9.44	116,829	4.80	3.94	95,899	20,930
373.00	Street Lighting & Signal Systems	19,600,663	R1	40.00	(26.00)	(5,096,172)	6,867,518	17,829,317	29.77	598,902	3.06	2.76	540,978	57,924
	TOTAL OREGON - DISTRIBUTION	1,484,738,167		50.08	(46.32)	(687,786,473)	614,021,978	1,558,502,662	37.40	42,817,486	2.88	2.89	42,855,111	(37,625)
<b>WASHINGTON - DISTRIBUTION</b>														

SCHEDULE 1

PACIFICORP  
REMAINING LIFE DEPRECIATION RATES

[1] Account Number	[2] Description	[3] 12/31/2006 Balance	[4] IOWA CURVE	[5] Average Life	[6] Percent	[7] NET SALVAGE Amount	[8] 12/31/2006 Book Reserve	[9] Net Plant	[10] Rem. Life	[11] Annual Amount	[12] Deprec. Rate	[13] Existing Rate	[14] Annual Amount	[15] Increase or (Decrease)
		\$		Yrs	%	\$	\$	\$	Yrs	\$	%	%	\$	\$
360.20	Rights-of-Way	287,931	R4	50.00	-	-	171,241	126,690	22.12	5,727	1.92	1.85	5,512	216
361.00	Structures & Improvements	2,166,412	R1.5	60.00	(5.00)	(108,321)	481,714	1,793,019	46.56	38,510	1.78	1.86	40,295	(1,785)
362.00	Station Equipment	41,804,262	R1.5	53.00	(20.00)	(8,360,852)	12,770,364	37,394,750	39.90	937,212	2.24	2.44	1,020,024	(82,812)
362.70	Supervisory Equipment	755,561	R4	22.00	-	-	460,884	294,677	8.91	33,073	4.38	4.70	35,511	(2,439)
364.00	Poles, Towers & Fixtures	78,881,062	R1.5	50.00	(110.00)	(86,769,168)	36,539,489	129,110,761	38.99	3,311,381	4.20	5.20	4,101,815	(790,434)
365.00	OH Conductors & Devices	53,162,424	R1.5	60.00	(80.00)	(42,529,939)	23,423,083	72,269,280	45.45	1,590,083	2.99	2.44	1,297,163	292,920
366.00	UG Conduit	13,724,890	R4	40.00	(105.00)	(14,411,135)	8,624,656	19,511,369	28.11	694,108	5.06	1.73	237,441	456,667
367.00	UG Conductors & Devices	17,451,853	R4	45.00	(35.00)	(6,108,149)	6,440,533	17,119,469	32.77	522,413	2.99	2.38	415,354	107,059
368.00	Line Transformers	82,326,435	R2.5	42.00	(25.00)	(20,581,609)	35,001,701	67,906,343	27.74	2,447,958	2.97	2.15	1,770,018	677,939
369.10	Overhead Services	14,707,741	R2.5	50.00	(35.00)	(5,147,709)	6,484,440	13,371,010	33.79	395,709	2.69	2.14	314,746	80,963
369.20	Underground Services	25,030,814	R4	55.00	(40.00)	(10,012,326)	6,977,435	28,065,705	44.07	636,844	2.54	1.97	493,107	143,737
370.00	Meters	13,639,079	R2.5	26.00	(1.00)	(136,391)	7,487,165	6,288,305	12.25	513,331	3.76	3.53	481,459	31,872
371.00	I.O.C.P.	532,439	L0	30.00	(50.00)	(266,220)	349,745	448,914	17.22	26,069	4.90	3.64	19,381	6,689
373.00	Street Lighting & Signal Systems	3,570,237	R3	40.00	(35.00)	(1,249,583)	1,889,028	2,930,792	24.30	120,609	3.38	3.16	112,819	7,789
	TOTAL WASHINGTON - DISTRIBUTION	348,051,140		48.64	(56.22)	(195,681,400)	147,101,458	396,631,082	35.57	11,273,026	3.24	2.97	10,344,646	928,380

WYOMING - DISTRIBUTION

360.20	Rights-of-Way	3,279,218	R4	50.00	-	-	1,624,869	1,654,349	27.00	61,272	1.87	1.82	59,682	1,590
361.00	Structures & Improvements	5,254,324	R2	55.00	(10.00)	(525,432)	1,671,341	4,108,415	40.24	102,098	1.94	2.27	119,273	(17,175)
362.00	Station Equipment	89,706,244	S1	50.00	(15.00)	(13,455,937)	33,479,090	69,683,091	34.94	1,994,364	2.22	2.22	1,991,479	2,886
362.70	Supervisory Equipment	2,756,251	R4	20.00	-	-	1,949,825	806,426	6.87	117,384	4.26	3.89	107,218	10,166
364.00	Poles, Towers & Fixtures	87,457,268	R1	50.00	(120.00)	(104,948,722)	43,825,586	148,580,404	39.43	3,768,207	4.31	4.30	3,760,663	7,545
365.00	OH Conductors & Devices	80,698,290	R1	55.00	(40.00)	(32,279,316)	29,505,172	83,472,434	41.67	2,003,178	2.48	2.54	2,049,737	(46,558)
366.00	UG Conduit	12,960,734	R3	42.00	(70.00)	(9,072,514)	6,697,820	15,335,428	30.15	508,638	3.92	2.54	329,203	179,435
367.00	UG Conductors & Devices	37,363,488	R5	40.00	(50.00)	(18,681,744)	20,952,678	35,092,554	26.12	1,343,513	3.60	2.50	934,087	409,426
368.00	Line Transformers	70,949,860	R1	38.00	(20.00)	(14,189,972)	25,890,532	59,249,300	27.27	2,172,692	3.06	2.41	1,709,892	462,800
369.10	Overhead Services	12,968,757	R2	60.00	(20.00)	(2,593,751)	3,800,983	11,761,525	46.40	253,481	1.95	2.15	278,828	(25,347)
369.20	Underground Services	20,907,358	S5	45.00	(40.00)	(8,362,943)	7,893,639	21,376,662	33.74	633,570	3.03	2.35	491,323	142,247
370.00	Meters	14,692,217	R2.5	26.00	(5.00)	(734,611)	8,054,282	7,372,546	13.40	550,190	3.74	3.25	477,497	72,693
371.00	I.O.C.P.	883,657	S-5	20.00	(60.00)	(330,194)	1,021,255	392,596	6.59	59,575	6.74	3.87	34,198	25,377
373.00	Street Lighting & Signal Systems	8,127,459	R0.5	50.00	(45.00)	(3,657,357)	2,864,923	8,919,893	38.72	230,369	2.83	2.72	221,067	9,302
	TOTAL WYOMING - DISTRIBUTION	448,005,125		47.02	(48.66)	(209,032,493)	189,231,995	467,805,623	34.35	13,798,530	3.08	2.80	12,564,145	1,234,386

CALIFORNIA - DISTRIBUTION

360.20	Rights-of-Way	913,753	R4	55.00	-	-	489,829	423,924	20.10	21,091	2.31	1.55	14,163	6,928
361.00	Structures & Improvements	1,462,927	R4	55.00	(5.00)	(73,146)	409,919	1,126,154	37.62	29,935	2.05	2.02	29,551	384
362.00	Station Equipment	13,225,518	R1	55.00	(25.00)	(3,306,380)	3,402,066	13,129,832	41.60	315,621	2.39	2.22	293,606	22,014
362.70	Supervisory Equipment	218,353	R5	20.00	-	-	134,029	84,324	5.47	15,416	7.06	4.35	9,498	5,917
364.00	Poles, Towers & Fixtures	45,277,615	R1.5	50.00	(125.00)	(56,597,019)	20,751,425	81,123,209	37.94	2,138,197	4.72	3.68	1,666,216	471,981
365.00	OH Conductors & Devices	31,322,720	S-5	65.00	(95.00)	(29,756,584)	10,556,542	50,125,562	51.70	977,229	3.12	2.52	789,333	187,897
366.00	UG Conduit	14,473,726	R5	50.00	(60.00)	(8,684,236)	6,032,369	17,525,593	34.58	495,246	3.42	2.52	364,738	130,508
367.00	UG Conductors & Devices	15,835,050	S6	45.00	(135.00)	(21,377,318)	10,828,872	26,383,496	29.50	894,356	5.65	2.14	338,870	555,486
368.00	Line Transformers	41,867,181	R5	50.00	(45.00)	(18,840,231)	18,113,872	42,593,540	32.34	1,317,054	3.15	3.76	1,574,206	(257,152)
369.10	Overhead Services	7,434,428	R1	55.00	(120.00)	(8,921,314)	2,670,593	13,685,159	44.37	308,433	4.15	2.27	168,762	139,671
369.20	Underground Services	12,325,121	R4	60.00	(100.00)	(12,325,121)	3,925,386	20,724,856	48.69	425,649	3.45	1.87	230,480	195,169
370.00	Meters	3,937,749	R2.5	26.00	(4.00)	(157,510)	1,697,125	2,398,134	13.24	181,128	4.60	3.49	137,427	43,701
371.00	I.O.C.P.	270,014	L0	25.00	(95.00)	(256,513)	198,296	638,893	13.85	23,699	8.78	4.81	12,988	10,711
373.00	Street Lighting & Signal Systems	683,185	R3	35.00	(70.00)	(478,230)	522,522	638,893	16.36	39,052	5.72	4.14	28,284	10,768
	TOTAL CALIFORNIA - DISTRIBUTION	189,247,340		52.16	(84.95)	(160,773,601)	79,732,835	270,288,106	38.47	7,182,106	3.80	2.99	5,658,122	1,523,984

UTAH - DISTRIBUTION

360.20	Rights-of-Way	6,311,184	R4	50.00	-	-	1,997,909	4,313,275	36.84	117,081	1.86	1.82	114,864	2,218
361.00	Structures & Improvements	25,067,428	R2	60.00	-	-	4,574,553	20,492,875	50.90	402,611	1.61	1.87	468,761	(66,150)
362.00	Station Equipment	304,454,487	S-5	45.00	(5.00)	(15,222,724)	57,686,842	261,990,369	38.25	6,849,421	2.25	1.84	5,601,963	1,247,459
362.70	Supervisory Equipment	11,365,762	R3	25.00	-	-	5,290,887	6,074,875	15.33	396,274	3.49	4.31	489,864	(93,591)
363.00	Storage Battery Equipment	1,393,066	SQ	15.00	-	-	391,033	1,002,033	11.50	87,133	6.25	10.00	139,307	(52,173)



SCHEDULE 1

PACIFICORP  
REMAINING LIFE DEPRECIATION RATES

[1] Account Number	[2] Description	[3] 12/31/2006 Balance	[4] IOWA CURVE	[5] Average Life	[6] Percent	[7] NET SALVAGE Amount	[8] 12/31/2006 Book Reserve	[9] Net Plant	[10] Rem. Life	[11] Annual Amount	[12] Deprec. Rate	[13] Existing Rate	[14] Annual Amount	[15] Increase or (Decrease)
		\$		Yrs	%	\$	\$	\$	Yrs	\$	%	%	\$	\$
363.70	Storage Battery - Supervisory Eqpt.	64,739	SQ	15.00	-	-	18,172	46,567	11.50	4,049	6.25	4.31	2,790	1,259
364.00	Poles, Towers & Fixtures	257,266,586	S2	40.00	(55.00)	(141,496,622)	145,293,064	253,470,144	27.88	9,091,469	3.53	3.83	9,853,310	(761,842)
365.00	OH Conductors & Devices	180,757,899	R0.5	42.00	(40.00)	(72,303,160)	65,405,008	187,656,051	32.98	5,689,995	3.15	2.72	4,916,615	773,381
366.00	UG Conduit	133,152,468	R2	60.00	(45.00)	(59,918,611)	44,608,108	148,462,971	48.48	3,062,355	2.30	2.38	3,169,029	(106,674)
367.00	UG Conductors & Devices	382,825,808	R2	50.00	(25.00)	(95,706,452)	128,112,745	350,419,515	38.87	9,015,166	2.35	2.16	8,269,037	746,129
368.00	Line Transformers	323,284,851	R0.5	45.00	-	75,563,186	247,701,665	247,701,665	36.26	6,831,265	2.11	2.31	7,467,417	(636,153)
369.00	Services	164,752,028	S5	55.00	(5.00)	(8,237,601)	36,775,751	136,213,878	45.28	3,008,257	1.83	2.25	3,706,921	(698,664)
370.00	Meters	84,295,937	R2.5	26.00	(4.00)	(3,371,839)	50,583,923	37,083,893	13.53	2,740,864	3.25	3.32	2,798,626	(57,762)
371.00	I.O.C.P.	4,590,137	L0	25.00	(70.00)	(3,213,096)	3,178,624	4,624,609	16.53	279,771	6.10	4.57	209,769	70,001
372.00	Leased Property on Customers' Premises	44,785	L0	30.00	-	30,532	14,253	1,096	13.00	1,096	2.45	2.60	1,164	(68)
373.00	Street Lighting & Signal Systems	24,495,522	R0.5	25.00	(20.00)	(4,899,104)	11,408,243	17,986,383	16.93	1,062,397	4.34	5.69	1,393,795	(331,398)
	TOTAL UTAH - DISTRIBUTION	1,904,102,727		45.88	(21.24)	(404,369,210)	630,918,580	1,677,553,357	36.04	48,639,205	2.55	2.55	48,603,233	35,972
	<u>IDAHO - DISTRIBUTION</u>													
360.20	Rights-of-Way	959,335	R4	50.00	-	-	359,043	600,292	36.84	16,295	1.70	1.82	17,460	(1,165)
361.00	Structures & Improvements	786,125	R2	60.00	-	-	169,606	616,519	50.90	12,112	1.54	1.87	14,701	(2,588)
362.00	Station Equipment	19,228,384	S-5	45.00	(7.00)	(1,345,987)	4,389,377	16,184,994	38.25	423,137	2.20	1.84	353,802	69,335
362.70	Supervisory Equipment	349,588	R3	25.00	-	-	192,397	157,191	15.33	10,254	2.93	4.31	15,067	(4,813)
364.00	Poles, Towers & Fixtures	52,811,012	S2	40.00	(67.00)	(35,383,378)	37,991,108	50,203,282	27.88	1,800,692	3.41	3.83	2,022,662	(221,970)
365.00	OH Conductors & Devices	32,156,819	R0.5	42.00	(35.00)	(11,254,887)	13,264,893	30,146,813	32.98	914,094	2.84	2.72	874,665	39,428
366.00	UG Conduit	6,316,271	R2	60.00	(45.00)	(2,842,322)	2,501,708	6,656,885	48.48	137,312	2.17	2.38	150,327	(13,015)
367.00	UG Conductors & Devices	20,797,084	R2	50.00	(15.00)	(3,119,563)	7,569,943	16,346,703	38.87	420,548	2.02	2.16	449,217	(28,669)
368.00	Line Transformers	58,088,551	R0.5	45.00	(10.00)	(5,808,855)	17,658,192	46,239,214	36.26	1,275,213	2.20	2.31	1,341,846	(66,633)
369.00	Services	22,842,503	S5	55.00	(15.00)	(3,426,375)	6,602,284	19,666,594	45.28	434,333	1.90	2.25	513,956	(79,623)
370.00	Meters	13,729,088	R2.5	26.00	(3.00)	(411,873)	7,416,566	6,724,394	15.23	441,523	3.22	3.32	455,806	(14,283)
371.00	I.O.C.P.	159,013	L0	25.00	(45.00)	(71,556)	111,039	119,530	16.41	7,284	4.58	4.57	7,267	17
372.00	Leased Property on Customers' Premises	4,873	L0	30.00	-	3,928	945	73	13.00	73	1.49	2.60	127	(54)
373.00	Street Lighting & Signal Systems	553,612	R0.5	25.00	(50.00)	(276,806)	381,030	449,388	16.93	26,544	4.79	5.69	31,501	(4,957)
	TOTAL IDAHO - DISTRIBUTION	228,782,258		43.92	(27.95)	(63,941,601)	98,611,113	194,112,746	34.05	5,919,412	2.59	2.73	6,248,403	(328,991)
	TOTAL DISTRIBUTION PLANT	4,602,926,757		47.72	(37.40)	(1,721,584,777)	1,759,617,959	4,564,893,575	36.28	129,629,767	2.82	2.74	126,273,661	3,356,105
	<u>GENERAL PLANT</u>													
	<u>OREGON - GENERAL</u>													
390.00	Structures & Improvements	56,989,775	R1.5	50.00	(10.00)	(5,698,978)	11,084,283	51,604,470	40.92	1,261,106	2.21	2.32	1,322,163	(61,056)
391.10	Mainframe Computers	4,039,625	L2	5.00	-	-	1,721,348	2,318,277	2.81	825,010	20.42	26.85	1,084,639	(259,630)
392.10	Transp. Eqpt. - Light Trucks & Vans	9,408,666	R3	12.00	10.00	940,867	3,302,354	5,165,445	7.20	717,423	7.63	7.12	669,897	47,526
392.50	Transp. Eqpt. - Medium Trucks	9,772,613	S2	18.00	10.00	977,261	2,447,336	6,348,016	12.86	493,625	5.05	6.65	649,879	(156,254)
392.90	Transp. Eqpt. - Trailers	2,653,228	S1	35.00	15.00	397,984	599,886	1,655,358	25.44	65,069	2.45	2.19	58,106	6,963
396.30	Light Power Operated Equipment	5,501,554	R4	9.00	15.00	825,233	2,380,023	2,296,298	4.30	534,023	9.71	7.22	397,212	136,811
396.70	Heavy Power Operated Equipment	22,553,445	L1	15.00	20.00	4,510,689	5,141,908	12,900,848	10.61	1,215,914	5.39	4.88	1,100,608	115,306
397.00	Communication Equipment	84,043,634	R2	25.00	-	-	28,548,140	55,495,494	16.28	3,408,814	4.06	5.44	4,571,974	(1,163,160)
	TOTAL OREGON - GENERAL	194,962,540		29.44	1.00	1,953,057	55,225,278	137,784,205	21.72	8,520,984	4.37	5.05	9,854,478	(1,333,494)
	<u>AZ, CO, MT, ETC. - GENERAL</u>													
390.00	Structures & Improvements	374,036	R1	40.00	-	-	168,525	205,511	26.62	7,720	2.06	2.34	8,752	(1,032)
392.10	Transp. Eqpt. - Light Trucks & Vans	434,917	L0	13.00	-	-	189,076	245,841	8.81	27,905	6.42	6.71	29,183	(1,278)
392.50	Transp. Eqpt. - Medium Trucks	285,272	R1.5	16.00	15.00	42,791	183,048	59,433	7.03	8,454	2.96	5.64	16,089	(7,635)
392.90	Transp. Eqpt. - Trailers	51,384	R1.5	25.00	-	-	39,217	12,167	10.84	1,122	2.18	2.51	1,290	(167)
396.70	Heavy Power Operated Equipment	1,974,037	R3	25.00	5.00	98,702	1,143,858	731,477	13.68	53,471	2.71	5.81	114,692	(61,221)
397.00	Communication Equipment	4,887,547	R1.5	25.00	(5.00)	(244,377)	2,844,849	2,287,075	14.71	155,478	3.18	4.31	210,653	(55,176)
	TOTAL AZ, CO, MT, ETC. - GENERAL	8,007,193		24.73	(1.28)	(102,885)	4,568,573	3,541,505	14.39	254,150	3.17	4.75	380,659	(126,510)
	<u>WASHINGTON - GENERAL</u>													
390.00	Structures & Improvements	10,852,793	R3	30.00	(10.00)	(1,085,279)	3,541,952	8,396,120	20.37	412,181	3.80	3.80	412,406	(225)
392.10	Transp. Eqpt. - Light Trucks & Vans	2,336,736	R3	12.00	10.00	233,674	813,479	1,289,583	6.98	184,754	7.91	7.11	166,142	18,612

SCHEDULE 1

PACIFICORP  
REMAINING LIFE DEPRECIATION RATES

[1] Account Number	[2] Description	[3] 12/31/2006 Balance	[4] IOWA CURVE	[5] Average Life	[6] Percent	[7] NET SALVAGE Amount	[8] 12/31/2006 Book Reserve	[9] Net Plant	[10] Rem. Life	[11] Annual Amount	[12] Deprec. Rate	[13] Existing Rate	[14] Annual Amount	[15] Increase or (Decrease)
392.50	Transp. Eqt. - Medium Trucks	2,983,492	R3	14.00	10.00	298,349	798,743	1,886,400	9.50	198,568	6.66	7.34	218,988	(20,420)
392.90	Transp. Eqt. - Trailers	618,162	S0.5	33.00	15.00	92,724	129,882	395,556	24.18	16,359	2.65	2.87	17,741	(1,382)
396.30	Light Power Operated Equipment	1,697,352	R4	10.00	10.00	169,735	716,601	811,016	4.93	164,506	9.69	8.93	151,574	12,933
396.70	Heavy Power Operated Equipment	5,405,808	L1.5	13.00	15.00	810,871	1,500,301	3,094,636	8.41	367,971	6.81	7.16	387,056	(19,085)
397.00	Communication Equipment	12,790,163	R2	20.00	-	-	4,638,074	8,152,089	12.16	670,402	5.24	5.30	677,879	(7,477)
	TOTAL WASHINGTON - GENERAL	36,684,506		20.69	1.42	520,074	12,139,032	24,025,400	13.36	2,014,741	5.49	5.54	2,031,786	(17,044)
	<u>IDAHO - GENERAL</u>													
389.20	Land Rights	4,868	R1	40.00	-	-	2,855	2,013	20.57	98	2.01	2.36	115	(17)
390.00	Structures & Improvements	10,279,706	R1	40.00	(5.00)	(513,985)	4,335,362	6,458,329	29.69	217,525	2.12	2.43	249,797	(32,271)
392.10	Transp. Eqt. - Light Trucks & Vans	2,304,705	S4	11.00	10.00	230,471	1,182,552	891,683	5.81	153,474	6.66	6.69	154,185	(711)
392.50	Transp. Eqt. - Medium Trucks	2,747,101	L2	15.00	15.00	412,065	770,761	1,564,275	10.90	143,511	5.22	5.64	154,936	(11,425)
392.90	Transp. Eqt. - Trailers	836,404	L2	33.00	10.00	83,640	257,275	495,489	23.66	20,942	2.50	2.51	20,994	(52)
396.30	Light Power Operated Equipment	1,479,460	R3	7.00	10.00	147,946	934,698	396,816	2.93	135,432	9.15	9.55	141,288	(5,856)
396.70	Heavy Power Operated Equipment	6,368,663	L0.5	18.00	25.00	1,592,166	1,465,106	3,311,391	13.43	246,567	3.87	5.81	370,019	(123,453)
397.00	Communication Equipment	11,635,654	S-.5	25.00	(5.00)	(581,783)	4,701,177	7,516,260	17.03	441,354	3.79	4.75	552,694	(111,340)
	TOTAL IDAHO - GENERAL	35,656,561		25.84	3.84	1,370,520	13,649,786	20,636,255	18.41	1,358,903	3.81	4.61	1,644,028	(285,125)
	<u>WYOMING - GENERAL</u>													
389.20	Land Rights	23,404	SQ	50.00	-	-	575	22,829	48.63	469	2.01	2.36	552	(83)
390.00	Structures & Improvements	6,118,855	R3	40.00	(15.00)	(917,828)	2,121,382	4,915,301	26.52	185,343	3.03	2.58	157,866	27,477
392.10	Transp. Eqt. - Light Trucks & Vans	4,786,508	S1.5	13.00	10.00	478,651	1,405,111	2,902,746	8.26	351,422	7.34	5.89	281,925	69,497
392.50	Transp. Eqt. - Medium Trucks	4,802,133	R2	14.00	10.00	480,213	1,370,577	2,951,343	9.04	326,476	6.80	4.67	224,260	102,216
392.90	Transp. Eqt. - Trailers	1,233,847	R4	30.00	5.00	106,192	679,162	1,338,493	18.71	71,539	3.37	3.27	69,450	2,089
396.30	Light Power Operated Equipment	2,407,263	R4	9.00	15.00	361,089	880,002	1,166,172	4.67	249,716	10.37	7.82	188,248	61,468
396.70	Heavy Power Operated Equipment	23,714,268	S-.5	15.00	25.00	5,928,567	4,278,483	13,507,218	10.97	1,231,287	5.19	3.93	931,971	299,316
397.00	Communication Equipment	32,265,699	L2	20.00	(2.00)	(645,314)	10,595,185	22,315,828	12.80	1,743,424	5.40	4.86	1,568,113	175,311
	TOTAL WYOMING - GENERAL	76,241,977		19.17	7.60	5,791,571	21,330,477	49,119,929	12.73	4,159,676	5.46	4.49	3,422,385	737,291
	<u>CALIFORNIA - GENERAL</u>													
390.00	Structures & Improvements	1,411,660	R3	50.00	(20.00)	(282,332)	566,924	1,127,068	33.57	33,574	2.38	2.22	31,339	2,235
392.10	Transp. Eqt. - Light Trucks & Vans	706,803	S3	10.00	20.00	141,361	242,527	322,915	5.79	55,771	7.89	6.31	44,599	11,172
392.50	Transp. Eqt. - Medium Trucks	804,491	L2	15.00	15.00	120,674	186,282	497,535	10.99	45,272	5.63	5.04	40,546	4,725
392.90	Transp. Eqt. - Trailers	282,127	R4	35.00	5.00	14,106	95,010	173,011	22.82	7,582	2.69	2.30	6,489	1,093
396.30	Light Power Operated Equipment	1,034,237	R4	8.00	15.00	155,136	529,458	349,643	3.27	106,925	10.34	5.92	61,227	45,698
396.70	Heavy Power Operated Equipment	2,683,072	R2.5	15.00	15.00	402,461	880,654	1,399,957	9.31	150,371	5.60	3.42	91,761	58,610
397.00	Communication Equipment	4,354,177	R2	25.00	(5.00)	(217,709)	1,774,777	2,797,109	15.47	180,809	4.15	4.15	180,698	110
	TOTAL CALIFORNIA - GENERAL	11,276,567		22.79	2.96	333,696	4,275,632	6,667,239	14.41	580,303	5.15	4.05	456,660	123,643
	<u>UTAH - GENERAL</u>													
389.20	Land Rights	35,298	R1	40.00	-	-	18,659	16,639	20.32	819	2.32	2.36	833	(14)
390.00	Structures & Improvements	82,299,796	R1	40.00	10.00	8,229,980	22,392,174	51,677,642	28.74	1,798,109	2.18	2.43	1,999,865	(201,776)
392.10	Transp. Eqt. - Light Trucks & Vans	18,602,220	R3	12.00	10.00	1,860,222	7,798,606	8,943,392	6.80	1,315,205	7.07	6.69	1,244,489	70,716
392.30	Aircraft	3,627,673	SQ	10.00	64.00	2,321,711	70,142	1,235,820	9.50	130,086	3.59	3.60	130,596	(510)
392.50	Transp. Eqt. - Medium Trucks	19,720,064	L2	16.00	10.00	1,972,006	6,433,344	11,314,714	10.60	1,067,426	5.41	5.64	1,112,212	(44,786)
392.90	Transp. Eqt. - Trailers	6,759,351	S1	28.00	25.00	1,689,838	1,976,962	3,092,551	17.83	173,447	2.57	2.51	169,660	3,787
396.30	Light Power Operated Equipment	3,293,654	R4	8.00	10.00	329,365	1,876,751	1,087,538	3.28	331,566	10.07	9.55	314,544	17,022
396.70	Heavy Power Operated Equipment	44,065,692	L0.5	12.00	15.00	6,609,854	12,688,303	24,767,535	8.22	3,013,082	6.84	5.81	2,560,217	452,865
397.00	Communication Equipment	74,584,419	R1	25.00	(5.00)	(3,729,221)	22,283,612	56,030,028	18.38	3,048,424	4.09	4.75	3,542,760	(494,336)
	TOTAL UTAH - GENERAL	252,988,167		25.60	7.62	19,283,755	75,538,553	158,165,859	18.18	10,878,163	4.30	4.38	11,075,195	(197,032)
	TOTAL GENERAL PLANT	615,817,511		25.68	4.73	29,149,787	186,727,331	399,940,393	18.24	27,766,920	4.51	4.69	28,865,190	(1,098,270)
	<u>UTAH MINING</u>													
399.30	Structures & Improvements	13,118,775	FCST	34.64	(0.50)	(65,594)	11,847,789	1,336,580	12.51	106,841	0.81	2.61	342,400	(235,559)
399.30	Structures & Improvements - Prep Plant	24,022,508	FCST	49.30	(5.95)	(1,429,339)	9,960,413	15,491,434	34.74	445,925	1.86	3.13	751,905	(305,980)
399.41	Surface Processing Equip - Prep Plant	8,178,843	FCST	48.88	(5.95)	(486,641)	3,620,672	5,344,812	34.74	153,852	1.88	3.22	263,359	(109,507)

SCHEDULE 1

PACIFICORP  
REMAINING LIFE DEPRECIATION RATES

[1] Account Number	[2] Description	[3] 12/31/2006 Balance \$	[4] IOWA CURVE	[5] Average Life Yrs	[6] Percent %	[7] NET SALVAGE Amount \$	[8] 12/31/2006 Book Reserve \$	[9] Net Plant \$	[10] Rem. Life Yrs	[11] Annual Amount \$	[12] Deprec. Rate %	[13] Existing Rate %	[14] Annual Amount \$	[15] Increase or (Decrease) \$
399.44	Surface Electric Power Facilities	3,181,747	SQ	13.20	-	-	175,243	3,006,504	12.70	236,733	7.44	6.67	212,223	24,510
399.45	Underground Equipment	106,004,030	L2	12.00	5.00	5,300,202	70,073,887	30,629,942	6.26	4,892,962	4.62	7.57	8,024,505	(3,131,543)
399.51	Vehicles	1,051,693	S3	14.00	5.00	52,585	620,724	378,384	8.02	47,180	4.49	5.67	59,631	(12,451)
399.52	Heavy Construction Equipment	3,180,145	R5	18.00	5.00	159,007	2,101,473	919,665	9.39	97,941	3.08	4.50	143,107	(45,166)
399.60	Miscellaneous Equipment	2,114,401	L1.5	13.00	1.00	21,144	1,320,376	772,881	7.36	105,011	4.97	6.76	142,934	(37,923)
399.61	Computer Equipment	600,464	R4	8.00	-	-	571,272	29,192	2.77	10,539	1.76	7.79	46,776	(36,238)
399.70	Mine Development	34,700,270	FCST	24.45	-	-	23,680,917	11,019,353	12.51	880,844	2.54	4.39	1,523,342	(642,498)
	TOTAL UTAH MINING	196,152,876		21.95	1.81	3,551,363	123,672,766	68,928,747	12.62	6,977,826	3.56	5.87	11,510,180	(4,532,354)
	TOTAL ELECTRIC PLANT	14,049,535,106		48.37	(18.47)	(2,595,417,118)	5,757,725,972	10,887,226,252	32.97	357,452,845	2.54	2.91	409,204,582	(51,751,707)



Docket No. UM-1329  
Exhibit PPL/104  
Witness: Henry E. Lay

BEFORE THE PUBLIC UTILITY COMMISSION  
OF THE STATE OF OREGON

PACIFICORP

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Exhibit Accompanying Supplemental Testimony of Henry E. Lay

Functional Plant Clarification

February 2008

**PacifiCorp**  
**Table A - Summary by Function**

Function	12/31/2006	Accrual Rate		Annual Accrual		Increase or (Decrease)
	Balance	Existing	Proposed	Existing	Proposed	
	\$	%	%	\$	\$	\$
<u>Production Plant</u>						
Steam Production	4,687,335,913	3.14	2.13	146,994,980	99,866,123	(47,128,857)
Hydraulic Production	507,940,786	2.42	2.82	12,314,550	14,347,241	2,032,691
Other Production	787,355,884	3.42	3.19	26,931,998	25,105,358	(1,826,640)
Subtotal Production	<u>5,982,632,583</u>	3.11	2.33	<u>186,241,528</u>	<u>139,318,722</u>	<u>(46,922,806)</u>
<u>Transmission Plant (System)</u>	2,652,005,379	2.12	2.03	56,313,992	53,759,610	(2,554,382)
<u>Distribution Plant</u>						
Oregon	1,484,738,167	2.89	3.18	42,855,111	42,817,486	(37,625)
Washington	348,051,140	2.97	3.24	10,344,646	11,273,026	928,380
Idaho	228,782,258	2.73	2.59	6,248,403	5,919,412	(328,991)
Wyoming	448,005,125	2.80	3.08	12,564,145	13,798,530	1,234,385
California	189,247,340	2.99	3.80	5,658,122	7,182,106	1,523,984
Utah	1,904,102,727	2.55	2.55	48,603,233	48,639,205	35,972
Subtotal Distribution	<u>4,602,926,757</u>	2.74	2.82	<u>126,273,660</u>	<u>129,629,765</u>	<u>3,356,105</u>
<u>General Plant</u>						
Oregon	194,962,540	5.05	4.37	9,854,478	8,520,984	(1,333,494)
Washington	36,684,506	5.54	5.49	2,031,786	2,014,742	(17,044)
Idaho	35,656,561	4.61	3.81	1,644,028	1,358,903	(285,125)
Montana	8,007,193	4.75	3.17	380,659	254,150	(126,509)
Wyoming	76,241,977	4.49	5.46	3,422,385	4,159,676	737,291
California	11,276,567	4.05	5.15	456,660	580,303	123,643
Utah	252,988,167	4.38	4.30	11,075,195	10,878,163	(197,032)
Subtotal General	<u>615,817,511</u>	4.69	4.51	<u>28,865,191</u>	<u>27,766,921</u>	<u>(1,098,270)</u>
<u>Mining Operations</u>						
Utah	196,152,876	5.87	3.56	11,510,180	6,977,826	(4,532,354)
Total Depreciable Plant	<u>14,049,535,106</u>	2.91	2.54	<u>409,204,551</u>	<u>357,452,844</u>	<u>(51,751,707)</u>



Docket No. UM-1329  
Exhibit PPL/105  
Witness: Henry E. Lay

BEFORE THE PUBLIC UTILITY COMMISSION  
OF THE STATE OF OREGON

PACIFICORP

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Exhibit Accompanying Supplemental Testimony of Henry E. Lay

Oregon Jurisdictional Allocations

February 2008



Description	AF	Plant-in-Service	Depreciation Rate		Total Company Depreciation		OR
			EXISTING	PROPOSED	EXISTING	PROPOSED	
<b>Production Plant</b>							
Steam Production	SG	4,313,628,716	3.20%	2.18%	138,015,961	94,210,738	(12,527,575)
Steam Production - Cholla	SSGCH	373,706,197	2.40%	1.51%	8,979,019	5,655,385	(975,752)
Steam Production - Water Rights		39,699,560					
Hydro Production	SG	507,940,786	2.42%	2.82%	12,314,551	14,347,241	581,316
Other Production	SG	709,485,518	3.35%	3.17%	23,769,649	22,520,254	(357,306)
Other Production - Gadsby Peakers	SSGCT	77,890,366	4.06%	4.10%	3,162,349	2,585,104	(152,282)
Other Production - Water Rights		17,419,459					
Total Production Plant		6,039,751,602					
Total Production Plant - Depreciable		5,982,632,583	3.08%	2.26%	186,241,528	139,318,722	(46,922,806)
<b>Transmission Plant</b>	SG	2,652,005,379	2.12%	2.03%	56,313,992	53,759,610	(2,554,383)
<b>Distribution Plant</b>							
Distribution	CA	189,247,340	2.99%	3.80%	5,658,122	7,182,106	1,523,984
Distribution	OR	1,484,738,167	2.89%	2.88%	42,855,111	42,817,486	(37,625)
Distribution	WA	348,051,140	2.97%	3.24%	10,344,646	11,273,026	928,380
Distribution	WY	448,005,125	2.80%	3.08%	12,564,145	13,798,530	1,234,386
Distribution	UT	1,904,102,727	2.55%	2.55%	48,603,233	48,639,205	35,972
Distribution	ID	228,782,258	2.73%	2.59%	6,248,403	5,919,412	(328,991)
Total Distribution		4,602,926,757	2.74%	3.26%	126,273,661	129,629,766	3,356,105
<b>General Plant - Vehicles *</b>							
General Plant - Vehicles	CA	546,334	6.31%	7.89%	34,474	43,109	8,636
General Plant - Vehicles	SG	160,469	6.31%	7.89%	10,126	12,662	2,536
General Plant - Vehicles	ID	1,702,914	6.69%	6.66%	113,925	113,400	(525)
General Plant - Vehicles	SG	601,792	6.69%	6.66%	40,260	40,074	(186)
General Plant - Vehicles	CN	19,078	7.12%	7.63%	1,358	1,455	96
General Plant - Vehicles	OR	8,158,700	7.12%	7.63%	580,899	622,111	41,212
General Plant - Vehicles	SG	573,856	7.12%	7.63%	40,859	43,757	2,899
General Plant - Vehicles	SO	657,032	7.12%	7.63%	46,781	50,100	3,319
General Plant - Vehicles	SG	191,148	6.71%	6.42%	12,826	12,264	(562)
General Plant - Vehicles	SSGCH	243,769	6.71%	6.42%	16,357	15,640	(716)
General Plant - Vehicles	SE	515,618	6.69%	7.07%	34,495	36,455	1,960
General Plant - Vehicles	SG	2,925,636	6.69%	7.07%	195,725	206,847	11,122
General Plant - Vehicles	SO	2,235,460	6.69%	7.07%	149,552	158,050	8,498
General Plant - Vehicles	SSGCT	40,163	6.69%	7.07%	2,687	2,840	153
General Plant - Vehicles	UT	12,885,342	6.69%	7.07%	862,029	911,013	48,984
General Plant - Vehicles	SG	646,698	7.11%	7.91%	45,980	51,131	5,151
General Plant - Vehicles	WA	1,690,038	7.11%	7.91%	120,162	133,623	13,461
General Plant - Vehicles	SG	1,795,891	5.89%	7.34%	105,778	131,853	26,075
General Plant - Vehicles	SO	15,851	5.89%	7.34%	934	1,164	230
General Plant - Vehicles	WY	2,974,766	5.89%	7.34%	175,214	218,405	43,192
General Plant - Vehicles	SO	3,627,673	3.60%	3.59%	130,596	130,086	(510)
General Plant - Vehicles	CA	746,605,98	5.04%	5.63%	37,629	42,014	4,385
General Plant - Vehicles	SG	57,885,36	5.04%	5.63%	2,917	3,257	340
General Plant - Vehicles	ID	2,389,544,33	5.64%	5.22%	134,770	124,832	(9,938)
General Plant - Vehicles	SG	357,556,86	5.64%	5.22%	20,166	18,679	(1,487)
General Plant - Vehicles	OR	9,170,931,72	6.65%	5.05%	609,867	463,233	(146,634)
General Plant - Vehicles	SG	497,491,17	6.65%	5.05%	33,083	25,129	(7,954)
General Plant - Vehicles	SO	104,190,51	6.65%	5.05%	6,929	5,263	(1,666)
General Plant - Vehicles	SG	230,588,37	5.64%	2.96%	13,005	6,834	(6,172)
General Plant - Vehicles	SSGCH	54,683,46	5.64%	2.96%	3,084	1,621	(1,464)
General Plant - Vehicles	SE	176,171,79	5.64%	5.41%	9,936	9,536	(400)
General Plant - Vehicles	SG	3,750,480,56	5.64%	5.41%	211,527	203,009	(8,518)
General Plant - Vehicles	SO	1,404,734,49	5.64%	5.41%	79,227	76,037	(3,190)

Allocation Factor Table	
CA	OR 0.0000%
CN	32.6675%
ID	0.0000%
OR	100.0000%
SE	27.2858%
SG	28.5984%
SO	29.8612%
SSGCH	29.3580%
SSGCT	26.3809%
UT	0.0000%
WA	0.0000%
WY	0.0000%

Source: Factors from  
 December 2006 Semi-Annual  
 Report - Beginning/Ending  
 Average

Description	AF	Plant-in-Service	Depreciation Rate		Total Company Depreciation		OR
			EXISTING	PROPOSED	EXISTING	PROPOSED	
General Plant - Vehicles	392.5 UT	14,388,677.85	5.64%	5.41%	811,521	778,844	(32,678)
General Plant - Vehicles	392.5 WA	523,028.23	7.34%	6.66%	38,390	34,811	(3,580)
General Plant - Vehicles	392.5 WA	2,460,463.55	7.34%	6.66%	180,598	163,758	(16,840)
General Plant - Vehicles	392.5 WY	1,360,666.39	4.67%	6.80%	63,543	92,506	28,963
General Plant - Vehicles	392.5 WY	3,441,467.08	4.67%	6.80%	160,717	233,970	73,254
General Plant - Vehicles	392.9 CA	277,150.97	2.30%	2.69%	6,374	7,448	1,073
General Plant - Vehicles	392.9 CA	4,975.76	2.30%	2.69%	114	134	19
General Plant - Vehicles	392.9 ID	42,132.09	2.51%	2.50%	1,058	1,055	(3)
General Plant - Vehicles	392.9 ID	794,271.90	2.51%	2.50%	19,936	19,887	(49)
General Plant - Vehicles	392.9 OR	2,482,143.44	2.19%	2.45%	54,359	60,873	6,514
General Plant - Vehicles	392.9 OR	167,559.25	2.19%	2.45%	3,670	4,109	440
General Plant - Vehicles	392.9 OR	3,525.00	2.19%	2.45%	77	86	9
General Plant - Vehicles	392.9 UT	50,885.86	2.51%	2.57%	1,277	1,306	29
General Plant - Vehicles	392.9 UT	1,243,979.94	2.51%	2.57%	31,224	31,921	697
General Plant - Vehicles	392.9 UT	1,413,183.28	2.51%	2.57%	35,471	36,263	792
General Plant - Vehicles	392.9 UT	19,313.32	2.51%	2.57%	485	496	11
General Plant - Vehicles	392.9 UT	4,031,989.11	2.51%	2.57%	101,203	103,462	2,259
General Plant - Vehicles	392.9 WA	39,302.46	2.87%	2.65%	1,128	1,040	(88)
General Plant - Vehicles	392.9 WA	578,859.33	2.87%	2.65%	16,613	15,319	(1,295)
General Plant - Vehicles	392.9 WY	173,932.38	3.27%	3.37%	5,688	5,859	171
General Plant - Vehicles	392.9 WY	1,949,914.30	3.27%	3.37%	63,762	65,680	1,918
General Plant - Vehicles	392.9 OT	51,384.00	2.51%	2.18%	1,290	1,122	(167)
General Plant - Vehicles	396.3 CA	1,034,237	5.92%	10.34%	61,227	106,925	45,698
General Plant - Vehicles	396.3 ID	157,360	9.55%	9.15%	15,028	14,405	(623)
General Plant - Vehicles	396.3 ID	1,322,100	9.55%	9.15%	126,261	121,027	(5,233)
General Plant - Vehicles	396.3 OR	5,501,554	7.22%	9.71%	397,212	534,023	136,811
General Plant - Vehicles	396.3 UT	75,269	9.55%	10.07%	7,188	7,577	389
General Plant - Vehicles	396.3 UT	3,218,384	9.55%	10.07%	307,356	323,989	16,633
General Plant - Vehicles	396.3 WA	78,184	8.93%	9.69%	6,982	7,578	596
General Plant - Vehicles	396.3 WA	1,619,168	8.93%	9.69%	144,592	156,929	12,337
General Plant - Vehicles	396.3 WY	83,897	7.82%	10.37%	6,561	8,703	2,142
General Plant - Vehicles	396.3 WY	2,323,366	7.82%	10.37%	181,687	241,013	59,325
General Plant - Vehicles	396.7 CA	2,683,072	3.42%	5.60%	91,761	150,371	58,610
General Plant - Vehicles	396.7 ID	5,259,976	5.81%	3.87%	305,605	203,643	(101,961)
General Plant - Vehicles	396.7 ID	1,108,688	5.81%	3.87%	64,415	42,924	(21,491)
General Plant - Vehicles	396.7 OR	20,650,824	4.88%	5.39%	1,007,760	1,113,339	105,579
General Plant - Vehicles	396.7 OR	1,754,665	4.88%	5.39%	85,628	94,598	8,971
General Plant - Vehicles	396.7 OR	147,956	4.88%	5.39%	7,220	7,977	756
General Plant - Vehicles	396.7 OT	1,249,389	5.81%	2.71%	72,590	33,842	(38,747)
General Plant - Vehicles	396.7 OT	724,648	5.81%	2.71%	42,102	19,628	(22,474)
General Plant - Vehicles	396.7 UT	73,823	5.81%	6.84%	4,289	5,048	759
General Plant - Vehicles	396.7 UT	12,448,540	5.81%	6.84%	723,260	851,194	127,934
General Plant - Vehicles	396.7 UT	1,645,834	5.81%	6.84%	95,623	112,537	16,914
General Plant - Vehicles	396.7 UT	29,897,495	5.81%	6.84%	1,737,044	2,044,303	307,258
General Plant - Vehicles	396.7 WA	471,083	7.16%	6.81%	33,730	32,066	(1,663)
General Plant - Vehicles	396.7 WA	4,934,725	7.16%	6.81%	353,326	335,905	(17,422)
General Plant - Vehicles	396.7 WY	13,827,018	3.93%	5.19%	543,402	717,923	174,522
General Plant - Vehicles	396.7 WY	9,887,251	3.93%	5.19%	388,569	513,364	124,795
Total General Plant - Vehicles*		218,826,406	5.62%	6.11%	12,292,072	13,376,262	1,084,190
<b>General Plant - All Other</b>							
General Plant - All Other	389.2 ID	4,868	2.36%	2.01%	115	98	(17)
General Plant - All Other	389.2 UT	1,228	2.36%	2.32%	29	28	(0)
General Plant - All Other	389.2 UT	34,071	2.36%	2.32%	804	790	(14)
General Plant - All Other	389.2 WY	23,404	2.36%	2.01%	552	469	(83)

Description	AF	Plant-in-Service	Depreciation Rate		Total Company Depreciation		OR
			EXISTING	PROPOSED	EXISTING	PROPOSED	
General Plant - All Other	CA	1,408,911	2.22%	2.38%	31,278	33,508	-
General Plant - All Other	SG	2,749	2.22%	2.38%	61	65	1
General Plant - All Other	SG	858,185	2.43%	2.12%	20,854	18,160	(2,694)
General Plant - All Other	ID	9,421,521	2.43%	2.12%	228,943	199,366	(29,577)
General Plant - All Other	CN	9,807	2.32%	2.21%	228	217	(11)
General Plant - All Other	OR	19,390,052	2.32%	2.21%	449,849	429,076	(20,774)
General Plant - All Other	OR	1,798,855	2.32%	2.21%	41,733	39,806	(1,927)
General Plant - All Other	SG	35,791,058	2.32%	2.21%	830,353	792,007	(38,345)
General Plant - All Other	SO	374,036	2.34%	2.06%	8,752	7,720	(1,032)
General Plant - All Other	CN	7,583,242	2.43%	2.18%	184,273	165,681	(18,592)
General Plant - All Other	SG	1,905,265	2.43%	2.18%	46,298	41,627	(4,671)
General Plant - All Other	SO	37,745,581	2.43%	2.18%	917,218	824,676	(92,542)
General Plant - All Other	UT	35,065,708	2.43%	2.18%	852,097	766,125	(85,971)
General Plant - All Other	SG	65,829,15	3.80%	3.80%	2,502	2,500	(1)
General Plant - All Other	WA	10,786,963.94	3.80%	3.80%	409,905	409,681	(224)
General Plant - All Other	WY	544,734	2.58%	3.03%	14,054	16,500	2,446
General Plant - All Other	WY	5,574,121	2.58%	3.03%	143,812	168,843	25,031
General Plant - All Other	SO	4,039,625	26.85%	20.42%	1,084,639	825,010	(259,630)
General Plant - All Other	CA	2,803,091	4.15%	4.15%	116,328	116,399	71
General Plant - All Other	SG	1,551,086	4.15%	4.15%	64,370	64,409	39
General Plant - All Other	SG	5,437,948	4.75%	3.79%	258,303	206,268	(52,035)
General Plant - All Other	ID	6,197,707	4.75%	3.79%	294,391	235,086	(59,305)
General Plant - All Other	CN	3,376,740	5.44%	4.06%	183,695	136,961	(46,734)
General Plant - All Other	OR	35,872,536	5.44%	4.06%	1,951,466	1,454,992	(496,474)
General Plant - All Other	SG	16,720,190	5.44%	4.06%	909,578	678,172	(231,407)
General Plant - All Other	SO	28,074,167	5.44%	4.06%	1,527,235	1,138,690	(388,545)
General Plant - All Other	CN	1,190,707	4.75%	4.09%	56,559	48,667	(7,892)
General Plant - All Other	SE	103,265	4.75%	4.09%	4,905	4,221	(684)
General Plant - All Other	SG	29,401,712	4.75%	4.09%	1,396,581	1,201,710	(194,871)
General Plant - All Other	SO	16,061,013	4.75%	4.09%	762,898	656,448	(106,450)
General Plant - All Other	SSGCT	14,157	4.75%	4.09%	672	579	(94)
General Plant - All Other	UT	27,813,566	4.75%	4.09%	1,321,144	1,136,800	(184,345)
General Plant - All Other	SG	3,444,922	5.30%	5.24%	182,581	180,567	(2,014)
General Plant - All Other	WA	9,345,241	5.30%	5.24%	495,298	489,835	(5,463)
General Plant - All Other	SG	13,597,450	4.86%	5.40%	660,836	734,716	73,880
General Plant - All Other	SO	180,662	4.86%	5.40%	8,780	9,762	982
General Plant - All Other	WY	18,487,587	4.86%	5.40%	898,497	998,946	100,450
General Plant - All Other	SG	4,026,752	4.31%	3.18%	173,553	128,095	(45,458)
General Plant - All Other	SSGCH	854,308	4.31%	3.18%	36,821	27,176	(9,644)
General Plant - All Other	SO	6,488	4.31%	3.18%	280	206	(73)
Total General Plant - All Other		396,991,106	4.17%	3.62%	16,573,118	14,390,658	(2,182,461)
<b>Total General Plant</b>		<b>615,817,512</b>	<b>4.69%</b>	<b>4.51%</b>	<b>28,865,190</b>	<b>27,766,920</b>	<b>(1,098,270)</b>
<b>Mining Plant</b>	SE	196,152,876	5.87%	3.56%	11,510,180	6,977,826	(4,532,354)
<b>Total Company - Depreciable Plant</b>		<b>14,049,535,107</b>	<b>2.91%</b>	<b>2.54%</b>	<b>409,204,552</b>	<b>357,452,844</b>	<b>(51,751,707)</b>
<b>Total Company</b>		<b>14,106,654,126</b>					<b>(16,145,521)</b>

\* For regulatory purposes, vehicle depreciation is re-classified as O&M.

