



**Portland General Electric Company**  
121 SW Salmon Street • Portland, Oregon 97204  
PortlandGeneral.com

December 23, 2016

*Via e-filing and US Mail*  
[opuc.filingcenter@state.or.us](mailto:opuc.filingcenter@state.or.us)

Filing Center  
Public Utility Commission of Oregon  
201 High St SE, Suite 100  
P.O. Box 1088  
Salem, Oregon 97301-1088

**Re: UM-XXXX – Portland General Electric Detailed Depreciation Study of Electric Utility Properties**

Attention Filing Center:

Pursuant to OPUC Order No. 14-297, Portland General Electric Company (PGE) submits the attached results of a detailed depreciation study of the electric properties of PGE as of December 31, 2015. PGE's last study, Docket UM-1679, was based upon data as of December 31, 2012, and filed on December 5, 2013. Depreciation rates were effective January 1, 2015.

PGE requests that the Commission approve the results of this study so that the new depreciation rates can be implemented in PGE's next general rate case (GRC) filing. PGE is evaluating whether to file a general rate case (GRC) with a 2018 test year. If we determine that a 2018 GRC is necessary, we would likely file the GRC in the first quarter of 2017 with rates effective January 1, 2018.

Attachment A is the depreciation study, which includes an analysis of all primary plant accounts at all locations. All assets in PGE's traditional FERC classification of generation, transmission, distribution and general plant assets are included in the study.

This depreciation study recommends revisions in depreciation lives, curves and salvage rates for all plant accounts. PGE will maintain its current practice of using the straight-line method for depreciation and decommissioning costs for the Boardman Power Plant with a December 31, 2020 end of life date. This is consistent with regulatory treatment prescribed in Order 10-478. To recognize the impact of a change in end of life from year-end 2040 to 2020, the OPUC granted PGE recovery of the incremental depreciation and decommissioning costs via an "automatic adjustment clause" (Schedule 145). In the 2014 test year GRC (UE 262), PGE proposed recovery of depreciation through base rates with decommissioning costs remaining in Schedule 145 and updated annually in docket UE 230.

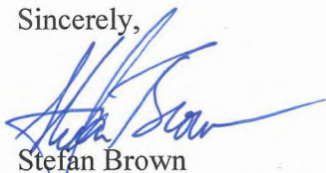
PGE will also maintain its practice of using the straight-line method for depreciation and decommissioning costs for the Colstrip Power Plant with a December 31, 2030 end of life date. This is consistent with the regulatory treatment prescribed in Order 16-468. To recognize the impact of a change in end of life from year-end 2042 to 2030, the OPUC granted PGE recovery of the incremental depreciation and decommissioning costs via an “automatic adjustment clause” (Schedule 146).

The depreciation rates proposed in this study result in an increase in annual depreciation expense of \$6.6 million. The differences are based upon a comparison of 2017 depreciation expense using new Depreciation Study rates to 2017 depreciation expense using currently approved UM 1679 depreciation parameters. Please note that the results are for comparative purposes only and are not final; they do not contain PGE’s new generating plant Carty, which went online in July 2016 or Boardman decommissioning cost included in Schedule 145. The final depreciation expense forecast will be included in PGE’s next general rate case.

In this study, PGE requests that the Commission prescribe depreciation rates and that rates be fixed until the effective date of the next study, consistent with the Commission’s approval in UM 1679.

Questions regarding our request for investigation should be directed to me at 503-464-8929. Questions regarding the depreciation study should be directed to Kelly Boag at 503-464-7338 or Preston Martin at 503-464-7460.

Sincerely,



Stefan Brown  
Manager, Regulatory Affairs

cc: Ming Peng, OPUC  
Doug Tingey, PGE  
Kelly Boag, PGE  
Scott Gardner, PGE  
Preston Martin, PGE  
Chris Liddle, PGE

Encl.

# **Attachment A**

## **PGE Depreciation Study**

Gannett Fleming, Inc. - Valuation and Rate Division

# PORTLAND GENERAL ELECTRIC

PORTLAND, OREGON

## 2015 DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION  
ACCRUALS RELATED TO ELECTRIC PLANT  
AS OF DECEMBER 31, 2015

*Prepared by:*



*Excellence Delivered **As Promised***

PORTLAND GENERAL ELECTRIC  
Portland, Oregon

2015 DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION  
ACCRUALS RELATED TO ELECTRIC PLANT  
AS OF DECEMBER 31, 2015

GANNETT FLEMING VALUATION AND RATE CONSULTANTS, LLC  
Camp Hill, Pennsylvania



*Excellence Delivered **As Promised***

December 1, 2016

Portland General Electric  
121 SW Salmon Street  
Portland, OR 97204

Attention: Mr. Kirk Stevens  
Controller and Assistant Treasurer

Ladies and Gentlemen:

Pursuant to your request, we have conducted a depreciation study related to the electric plant of Portland General Electric as of December 31, 2015. The attached report presents a description of the methods used in the estimation of depreciation, the summary of annual depreciation accrual rates, the statistical support for the life and net salvage estimates and the detailed tabulations of annual depreciation.

We gratefully acknowledge the assistance of Portland General Electric personnel in the conduct of this study.

Respectfully submitted,

GANNETT FLEMING VALUATION  
AND RATE CONSULTANTS, LLC

A handwritten signature in blue ink that reads "John J. Spanos".

JOHN J. SPANOS  
Sr. Vice President

JJS:mlw

058630.300

Gannett Fleming Valuation and Rate Consultants, LLC

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## TABLE OF CONTENTS

<b>Executive Summary</b> .....	iii
<b>PART I. INTRODUCTION</b> .....	I-1
Scope .....	I-2
Plan of Report .....	I-2
Basis of the Study .....	I-3
Depreciation .....	I-3
Service Life and Net Salvage Estimates.....	I-4
<b>PART II. ESTIMATION OF SURVIVOR CURVES</b> .....	II-1
Survivor Curves.....	II-2
Iowa Type Curves.....	II-3
Retirement Rate Method of Analysis .....	II-9
Schedules of Annual Transactions in Plant Records .....	II-10
Schedule of Plant Exposed to Retirement.....	II-13
Original Life Table .....	II-15
Smoothing the Original Survivor Curve.....	II-17
<b>PART III. SERVICE LIFE CONSIDERATIONS</b> .....	III-1
Field Trips .....	III-2
Service Life Analysis .....	III-3
Life Span Estimates.....	III-5
<b>PART IV. NET SALVAGE CONSIDERATIONS</b> .....	IV-1
Salvage Analysis.....	IV-2
Net Salvage Considerations .....	IV-2
<b>PART V. CALCULATION OF ANNUAL AND ACCRUED DEPRECIATION</b> .....	V-1
Single Unit of Property.....	V-3
Group Depreciation Procedures .....	V-3
Average Service Life Procedure .....	V-3
Equal Life Group Procedure .....	V-4
Remaining Life Annual Accrual Rates .....	V-7
Calculation of Annual and Accrued Amortization.....	V-8
Boardman Generation Plant Depreciation.....	V-9
<b>PART VI. RESULTS OF STUDY</b> .....	VI-1
Qualification of Results.....	VI-2
Description of Detailed Tabulations.....	VI-2

**TABLE OF CONTENTS, cont**

Table 1. Summary of Estimated Survivor Curves, Net Salvage, Original Cost, Book Reserve and Calculated Annual Depreciation Accruals Related to Electric Plant as of December 31, 2015..... VI-5

Table 2. Comparison of Proposed Net Plant Accruals and Pro Forma Accruals as of December 31, 2015..... VI-11

**PART VII. SERVICE LIFE STATISTICS..... VII-1**

**PART VIII. NET SALVAGE STATISTICS ..... VIII-1**

**PART IX. DETAILED DEPRECIATION CALCULATIONS ..... IX-1**



## PORTLAND GENERAL ELECTRIC

### DEPRECIATION STUDY

#### EXECUTIVE SUMMARY

Pursuant to Portland General Electric's ("PGE" or "Company") request, Gannett Fleming Valuation and Rate Consultants, LLC ("Gannett Fleming") conducted a depreciation study related to the electric plant as of December 31, 2015. The purpose of this study was to determine the annual depreciation accrual rates and amounts for book and ratemaking purposes.

The depreciation rates are based on the straight line method using the equal life group ("ELG") procedure and were applied on a remaining life basis. The calculations were based on attained ages and estimated average service life, and forecasted net salvage characteristics for each depreciable group of assets.

PGE's accounting policy has not changed since the last depreciation study was prepared. However, there have been changes in plans of assets, particularly at steam facilities and the addition of other production facilities. These changes have caused the proposed composite remaining lives for the function to be shorter overall. The service lives for transmission and distribution plant have become slightly longer.

Gannett Fleming recommends the calculated annual depreciation accrual rates set forth herein apply specifically to electric plant in service as of December 31, 2015 as summarized by Table 1 of the study. Supporting analysis and calculations are provided within the study.

The study results set forth an annual depreciation expense of \$286.1 million when applied to depreciable plant balances as of December 31, 2015. The results are summarized at the functional level as follows:

**SUMMARY OF ORIGINAL COST, ACCRUAL RATES AND AMOUNTS**

<b>FUNCTION</b>	<b>ORIGINAL COST AS OF DECEMBER 31, 2015</b>	<b>PROPOSED RATE</b>	<b>PROPOSED EXPENSE</b>
Steam Production Plant	\$ 940,564,739.51	4.18	\$ 39,280,454
Hydraulic Production Plant	478,874,557.09	4.10	19,618,726
Other Production Plant	2,388,365,262.46	3.67	87,561,826
Transmission Plant	439,460,019.01	2.06	9,058,025
Distribution Plant	3,161,854,679.97	3.01	95,052,199
General Plant	<u>453,355,860.77</u>	7.80	<u>35,550,436</u>
<b>Total</b>	<b><u>\$7,862,475,118.81</u></b>	<b><u>3.64</u></b>	<b><u>\$286,121,666</u></b>

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## PART I. INTRODUCTION

## PORTLAND GENERAL ELECTRIC DEPRECIATION STUDY

### PART I. INTRODUCTION

#### SCOPE

This report sets forth the results of the depreciation study for Portland General Electric ("Company"), to determine the annual depreciation accrual rates and amounts for book purposes applicable to the original cost of electric plant as of December 31, 2015. The rates and amounts are based on the straight line remaining life method of depreciation. This report also describes the concepts, methods and judgments which underlie the recommended annual depreciation accrual rates related to electric plant in service as of December 31, 2015.

The service life and net salvage estimates resulting from the study were based on informed judgment which incorporated analyses of historical plant retirement data as recorded through 2015, a review of Company practice and outlook as they relate to plant operation and retirement, and consideration of current practice in the electric industry, including knowledge of service lives and net salvage estimates used for other electric companies.

#### PLAN OF REPORT

Part I, Introduction, contains statements with respect to the plan of the report, and the basis of the study. Part II, Estimation of Survivor Curves, presents descriptions of the considerations and the methods used in the service life and net salvage studies. Part III, Service Life Considerations, presents the factors and judgment utilized in the average service life analysis. Part IV, Net Salvage Considerations, presents the judgment utilized for the net salvage study. Part V, Calculation of Annual and Accrued Depreciation, describes the procedures used in the calculation of group depreciation. Part VI, Results

of Study, presents summaries by depreciable group of annual depreciation accrual rates and amounts, as well as composite remaining lives. Part VII, Service Life Statistics presents the statistical analysis of service life estimates, Part VIII, Net Salvage Statistics sets forth the statistical indications of net salvage percents, and Part IX, Detailed Depreciation Calculations presents the detailed tabulations of annual depreciation.

## **BASIS OF THE STUDY**

### **Depreciation**

Depreciation, in public utility regulation, is the loss in service value not restored by current maintenance, incurred in connection with the consumption or prospective retirement of utility plant in the course of service from causes which are known to be in current operation and against which the utility is not protected by insurance. Among causes to be given consideration are wear and tear, deterioration, action of the elements, inadequacy, obsolescence, changes in the art, changes in demand, and the requirements of public authorities.

Depreciation, as used in accounting, is a method of distributing fixed capital costs, less net salvage, over a period of time by allocating annual amounts to expense. Each annual amount of such depreciation expense is part of that year's total cost of providing electric utility service. Normally, the period of time over which the fixed capital cost is allocated to the cost of service is equal to the period of time over which an item renders service, that is, the item's service life. The most prevalent method of allocation is to distribute an equal amount of cost to each year of service life. This method is known as the straight-line method of depreciation.

For most accounts, the annual depreciation was calculated by the straight line method using the equal life group procedure and the remaining life basis. For certain General Plant accounts, the annual depreciation is based on amortization accounting.

Both types of calculations were based on original cost, attained ages, and estimates of service lives and net salvage.

The straight line method, equal life group procedure is a commonly used depreciation calculation procedure that has been accepted in Oregon. Amortization accounting is used for certain General Plant accounts because of the disproportionate plant accounting effort required when compared to the minimal original cost of the large number of items in these accounts. An explanation of the calculation of annual and accrued amortization is presented beginning on page V-8 of the report.

### **Service Life and Net Salvage Estimates**

The service life and net salvage estimates used in the depreciation and amortization calculations were based on informed judgment which incorporated a review of management's plans, policies and outlook, a general knowledge of the electric utility industry, and comparisons of the service life and net salvage estimates from our studies of other electric utilities. The use of survivor curves to reflect the expected dispersion of retirement provides a consistent method of estimating depreciation for electric plant. Iowa type survivor curves were used to depict the estimated survivor curves for the plant accounts not subject to amortization accounting.

The procedure for estimating service lives consisted of compiling historical data for the plant accounts or depreciable groups, analyzing this history through the use of widely accepted techniques, and forecasting the survivor characteristics for each depreciable group on the basis of interpretations of the historical data analyses and the probable future. The combination of the historical experience and the estimated future yielded estimated survivor curves from which the average service lives were derived.

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## PART II. ESTIMATION OF SURVIVOR CURVES

## PART II. ESTIMATION OF SURVIVOR CURVES

The calculation of annual depreciation based on the straight line method requires the estimation of survivor curves and the selection of group depreciation procedures. The estimation of survivor curves is discussed below and the development of net salvage is discussed in later sections of this report.

### SURVIVOR CURVES

The use of an average service life for a property group implies that the various units in the group have different lives. Thus, the average life may be obtained by determining the separate lives of each of the units, or by constructing a survivor curve by plotting the number of units which survive at successive ages.

The survivor curve graphically depicts the amount of property existing at each age throughout the life of an original group. From the survivor curve, the average life of the group, the remaining life expectancy, the probable life, and the frequency curve can be calculated. In Figure 1, a typical smooth survivor curve and the derived curves are illustrated. The average life is obtained by calculating the area under the survivor curve, from age zero to the maximum age, and dividing this area by the ordinate at age zero. The remaining life expectancy at any age can be calculated by obtaining the area under the curve, from the observation age to the maximum age, and dividing this area by the percent surviving at the observation age. For example, in Figure 1, the remaining life at age 30 is equal to the crosshatched area under the survivor curve divided by 29.5 percent surviving at age 30. The probable life at any age is developed by adding the age and remaining life. If the probable life of the property is calculated for each year of age, the probable life curve shown in the chart can be developed. The frequency curve presents the number of units retired in each age interval. It is derived by obtaining the differences between the amount of property surviving at the beginning and at the end of each interval.



This study has incorporated the use of Iowa curves developed from a retirement rate analysis of historical retirement history. A discussion of the concepts of survivor curves and of the development of survivor curves using the retirement rate method is presented below.

### **Iowa Type Curves**

The range of survivor characteristics usually experienced by utility and industrial properties is encompassed by a system of generalized survivor curves known as the Iowa type curves. There are four families in the Iowa system, labeled in accordance with the location of the modes of the retirements in relationship to the average life and the relative height of the modes. The left moded curves, presented in Figure 2, are those in which the greatest frequency of retirement occurs to the left of, or prior to, average service life. The symmetrical moded curves, presented in Figure 3, are those in which the greatest frequency of retirement occurs at average service life. The right moded curves, presented in Figure 4, are those in which the greatest frequency occurs to the right of, or after, average service life. The origin moded curves, presented in Figure 5, are those in which the greatest frequency of retirement occurs at the origin, or immediately after age zero. The letter designation of each family of curves (L, S, R or O) represents the location of the mode of the associated frequency curve with respect to the average service life. The numbers represent the relative heights of the modes of the frequency curves within each family.

The Iowa curves were developed at the Iowa State College Engineering Experiment Station through an extensive process of observation and classification of the ages at which industrial property had been retired. A report of the study which resulted in the classification of property survivor characteristics into 18 type curves,

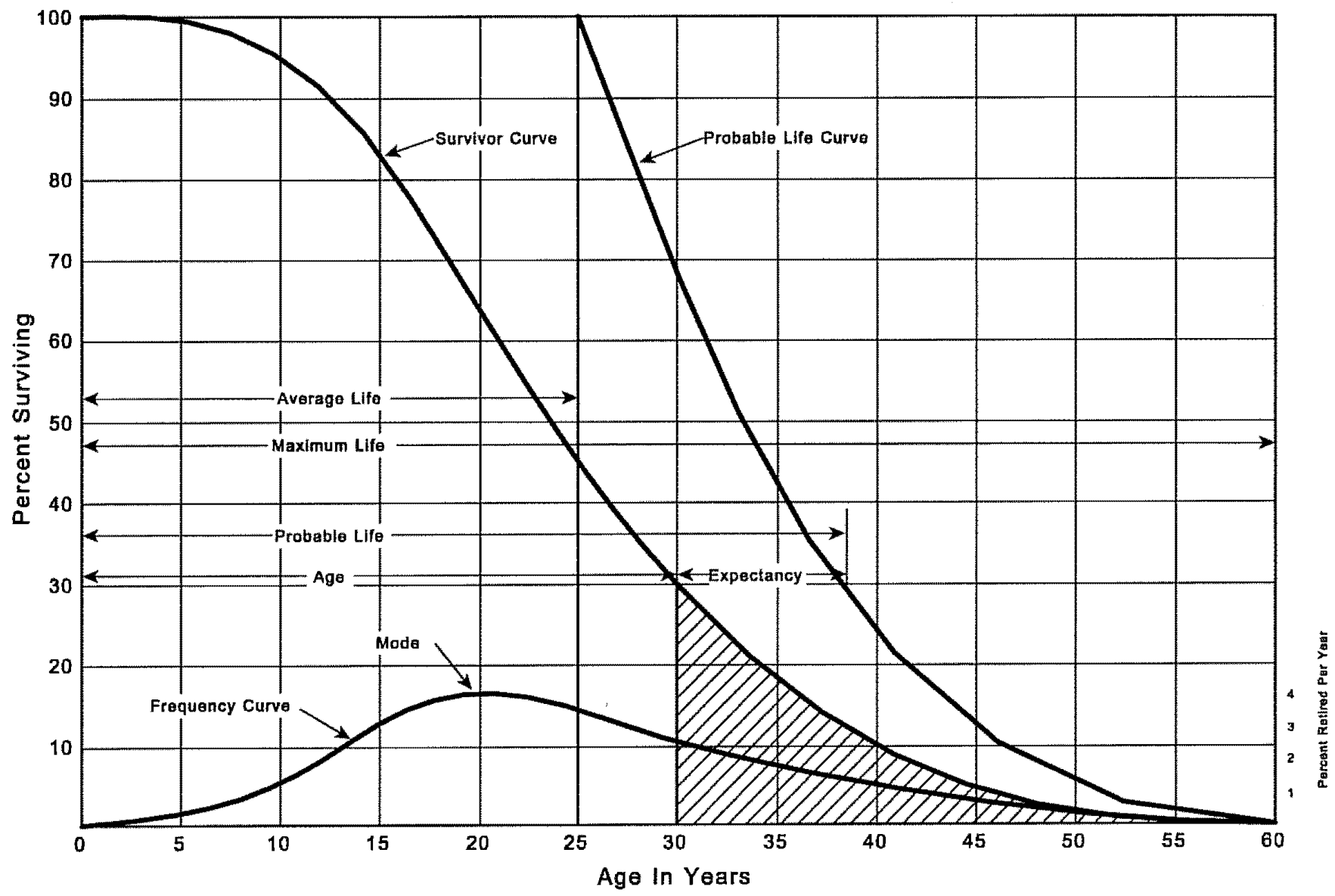


Figure 1. A Typical Survivor Curve and Derived Curves



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11-5

Portland General Electric  
December 31, 2015

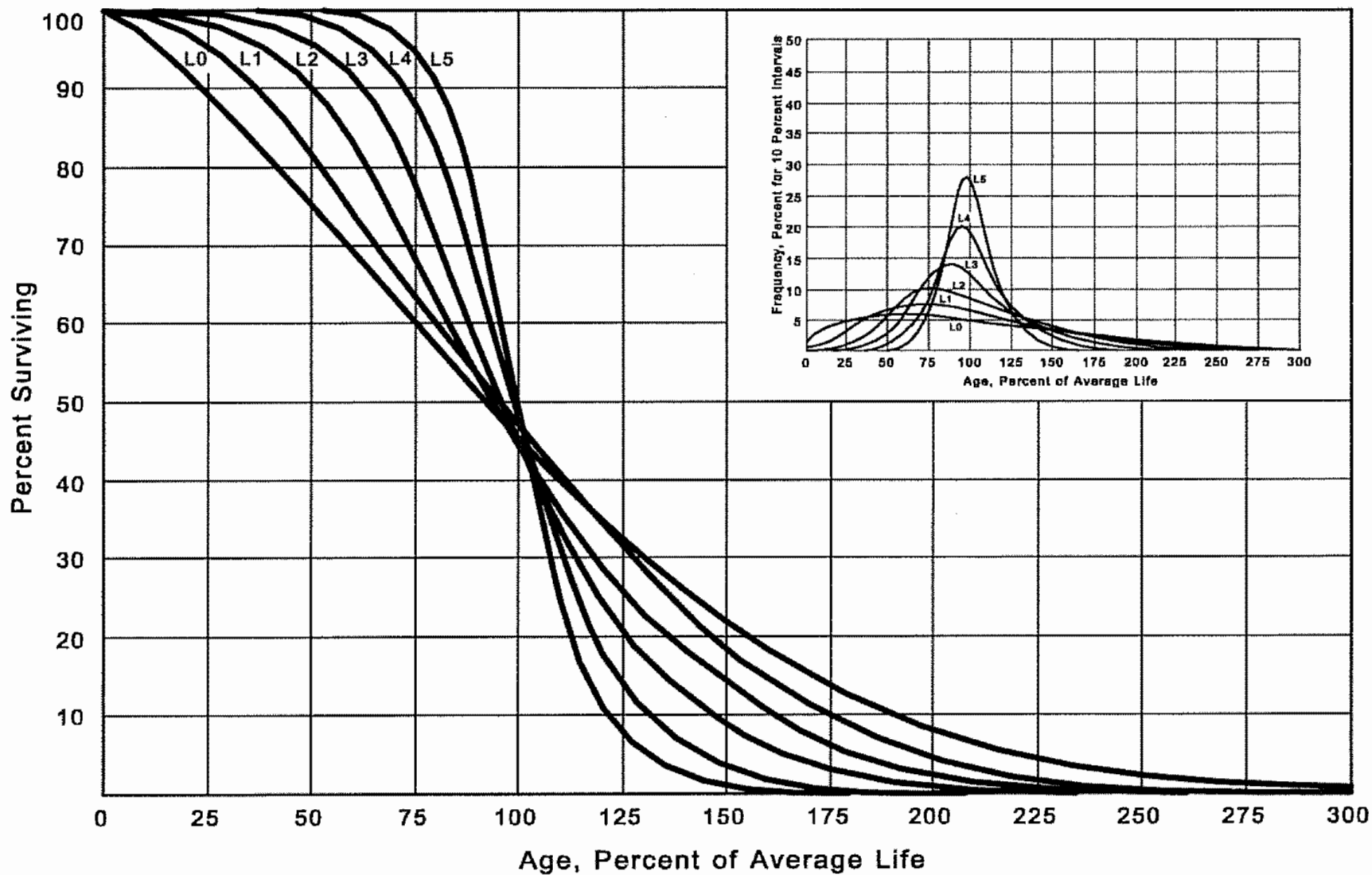


Figure 2. Left Modal or "L" Iowa Type Survivor Curves

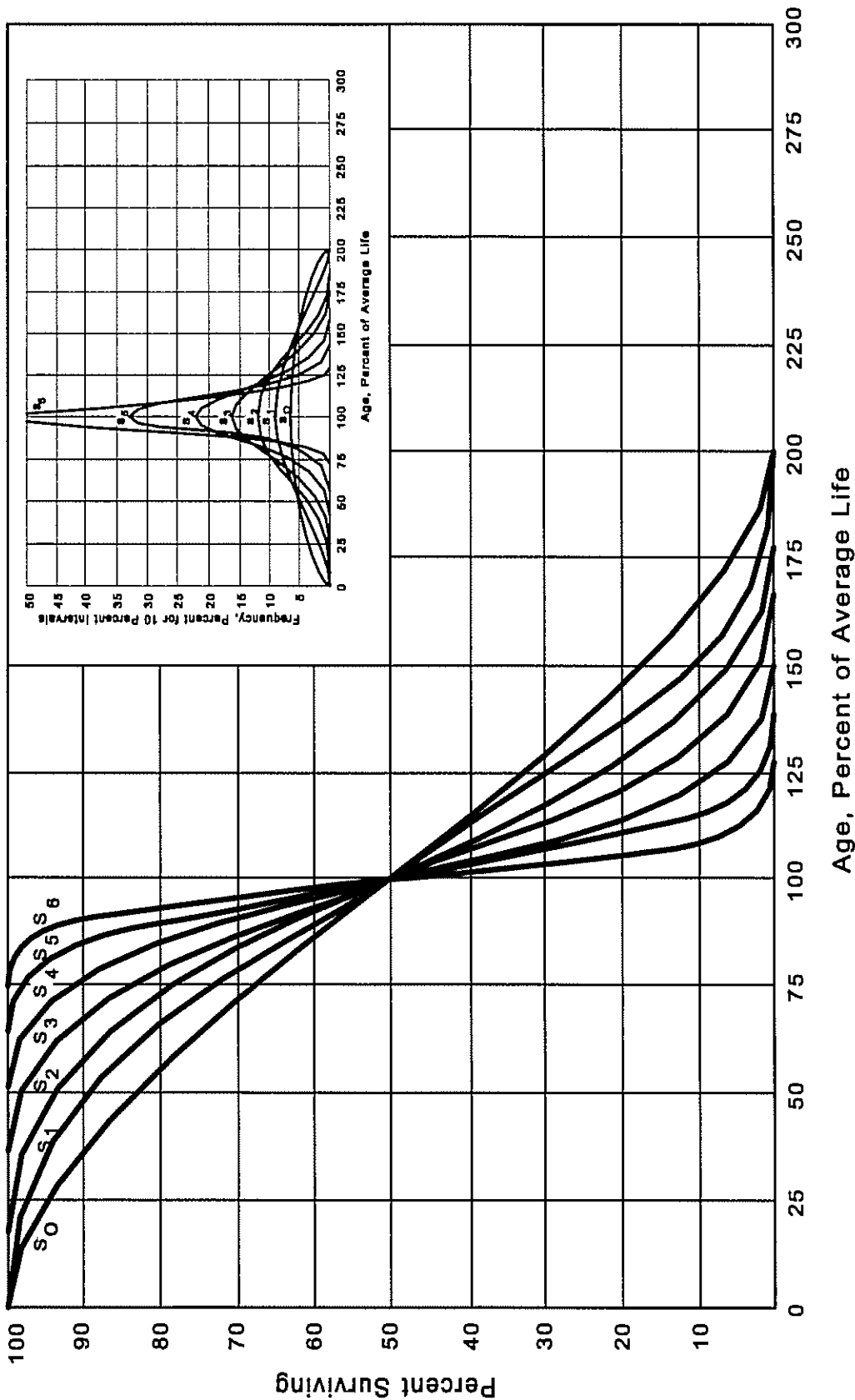


Figure 3. Symmetrical or "S" Iowa Type Survivor Curves



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11-7

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December 31, 2015

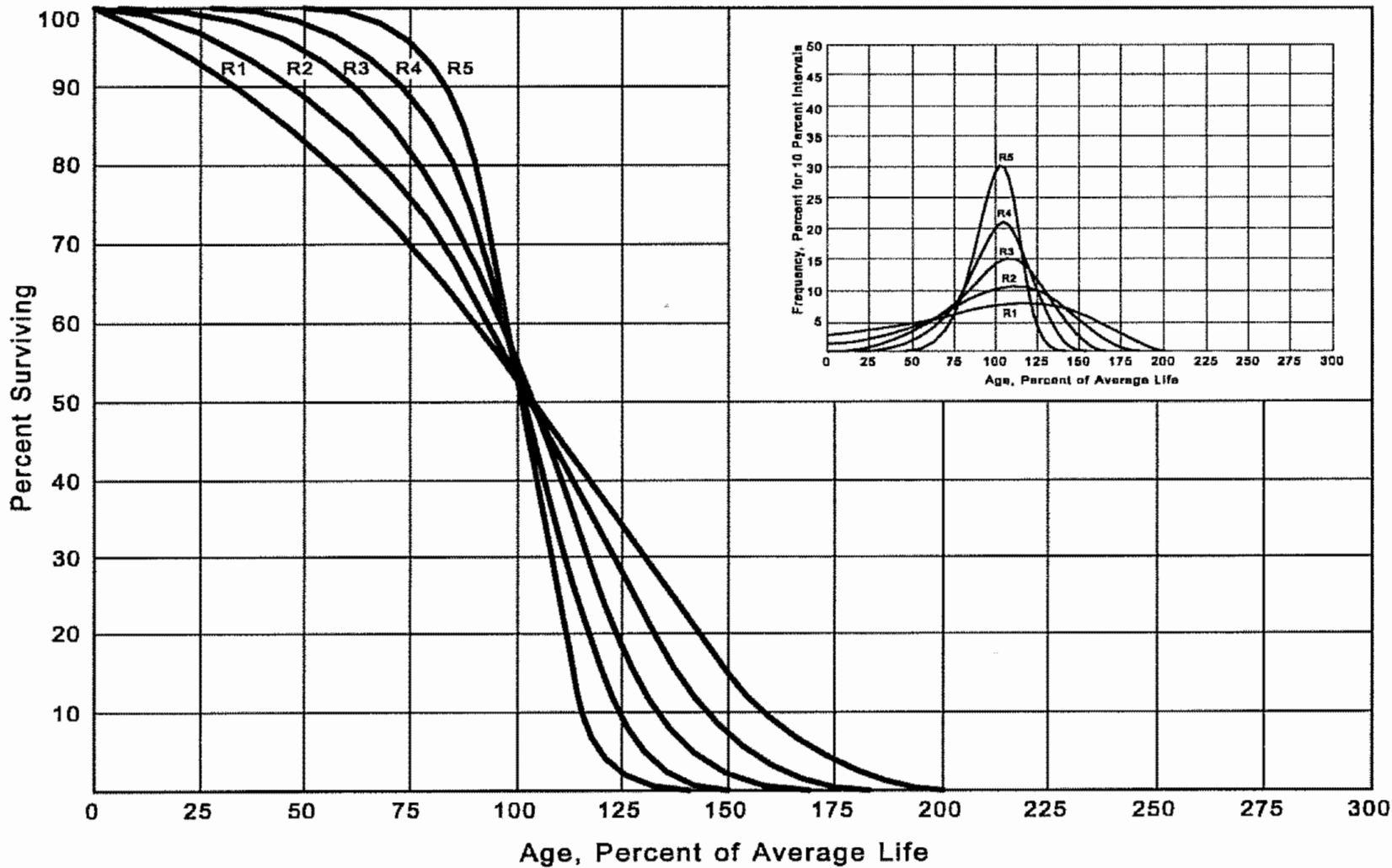


Figure 4. Right Modal or "R" Iowa Type Survivor Curves

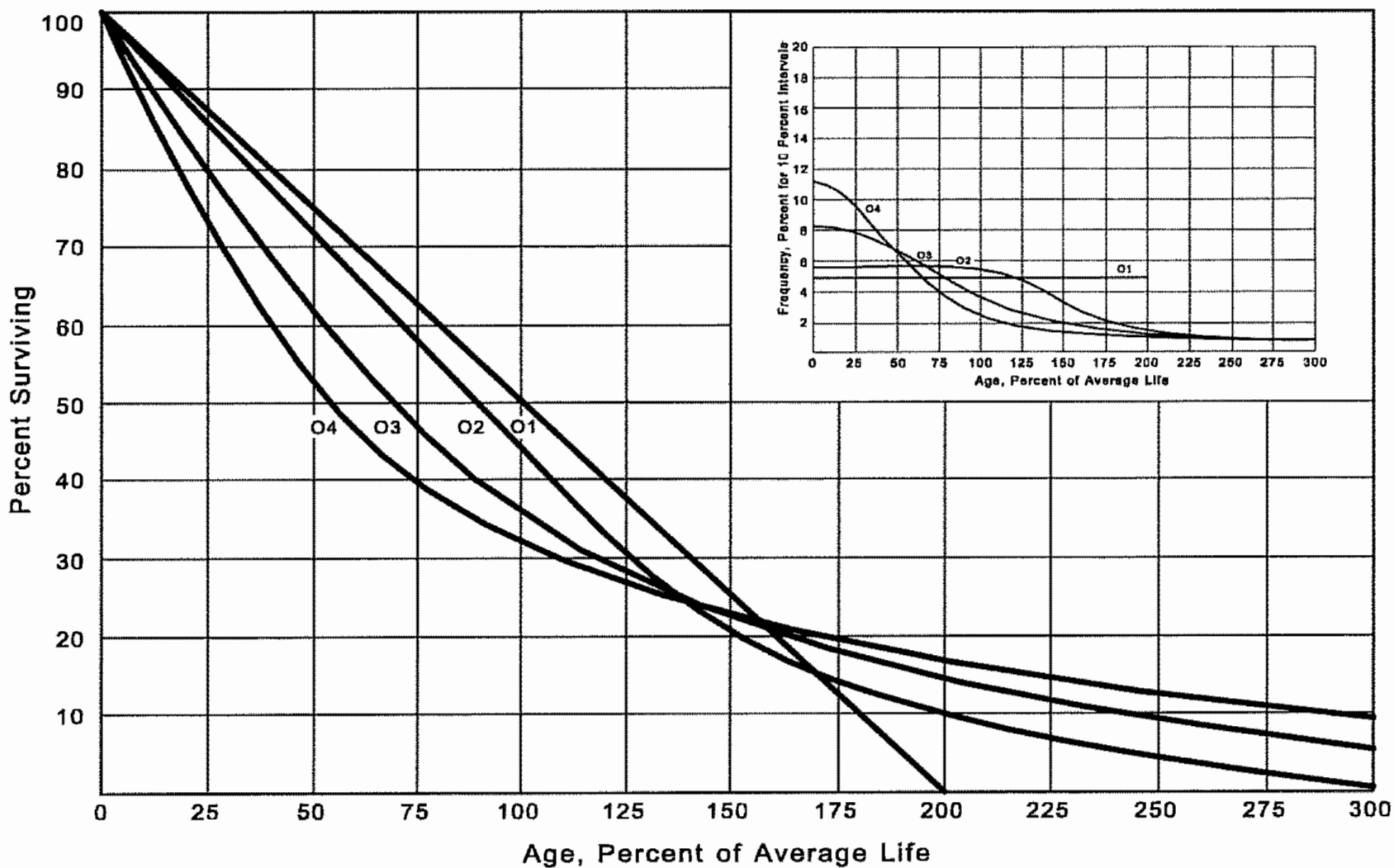


Figure 5. Origin Modal or "O" Iowa Type Survivor Curves

which constitute three of the four families, was published in 1935 in the form of the Experiment Station's Bulletin 125. These curve types have also been presented in subsequent Experiment Station bulletins and in the text, "Engineering Valuation and Depreciation."<sup>1</sup> In 1957, Frank V. B. Couch, Jr., an Iowa State College graduate student submitted a thesis presenting his development of the fourth family consisting of the four O type survivor curves.

### **Retirement Rate Method of Analysis**

The retirement rate method is an actuarial method of deriving survivor curves using the average rates at which property of each age group is retired. The method relates to property groups for which aged accounting experience is available and is the method used to develop the original stub survivor curves in this study. The method (also known as the annual rate method) is illustrated through the use of an example in the following text, and is also explained in several publications, including "Statistical Analyses of Industrial Property Retirements,"<sup>2</sup> "Engineering Valuation and Depreciation,"<sup>3</sup> and "Depreciation Systems."<sup>4</sup>

The average rate of retirement used in the calculation of the percent surviving for the survivor curve (life table) requires two sets of data: first, the property retired during a period of observation, identified by the property's age at retirement; and second, the property exposed to retirement at the beginning of the age intervals during the same period. The period of observation is referred to as the experience band, and the band of years which represent the installation dates of the property exposed to retirement during the experience band is referred to as the placement band. An example of the calculations used in the development of a life table follows. The example includes schedules of annual

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<sup>1</sup>Marston, Anson, Robley Winfrey and Jean C. Hempstead. Engineering Valuation and Depreciation, 2nd Edition. New York, McGraw-Hill Book Company. 1953.

<sup>2</sup>Winfrey, Robley, Supra Note 1.

<sup>3</sup>Marston, Anson, Robley Winfrey, and Jean C. Hempstead, Supra Note 2.

<sup>4</sup>Wolf, Frank K. and W. Chester Fitch. Depreciation Systems. Iowa State University Press. 1994.

aged property transactions, a schedule of plant exposed to retirement, a life table and illustrations of smoothing the stub survivor curve.

### **Schedules of Annual Transactions in Plant Records**

The property group used to illustrate the retirement rate method is observed for the experience band 2006-2015 during which there were placements during the years 2001-2015. In order to illustrate the summation of the aged data by age interval, the data were compiled in the manner presented in Schedules 1 and 2 on pages II-11 and II-12. In Schedule 1, the year of installation (year placed) and the year of retirement are shown. The age interval during which a retirement occurred is determined from this information. In the example which follows, \$10,000 of the dollars invested in 2001 were retired in 2006. The \$10,000 retirement occurred during the age interval between 4½ and 5½ years on the basis that approximately one-half of the amount of property was installed prior to and subsequent to July 1 of each year. That is, on the average, property installed during a year is placed in service at the midpoint of the year for the purpose of the analysis. All retirements also are stated as occurring at the midpoint of a one-year age interval of time, except the first age interval which encompasses only one-half year.

The total retirements occurring in each age interval in a band are determined by summing the amounts for each transaction year-installation year combination for that age interval. For example, the total of \$143,000 retired for age interval 4½-5½ is the sum of the retirements entered on Schedule 1 immediately above the stair step line drawn on the table beginning with the 2006 retirements of 2001 installations and ending with the 2015 retirements of the 2010 installations. Thus, the total amount of 143 for age interval 4½-5½ equals the sum of:

$$10 + 12 + 13 + 11 + 13 + 13 + 15 + 17 + 19 + 20.$$



SCHEDULE 1. RETIREMENTS FOR EACH YEAR 2006-2015  
 SUMMARIZED BY AGE INTERVAL

Experience Band 2006-2015

Placement Band 2001-2015

Year Placed	Retirements, Thousands of Dollars										Total During Age Interval	Age Interval
	During Year											
(1)	2006 (2)	2007 (3)	2008 (4)	2009 (5)	2010 (6)	2011 (7)	2012 (8)	2013 (9)	2014 (10)	2015 (11)	(12)	(13)
2001	10	11	12	13	14	16	23	24	25	26	26	13½-14½
2002	11	12	13	15	16	18	20	21	22	19	44	12½-13½
2003	11	12	13	14	16	17	19	21	22	18	64	11½-12½
2004	8	9	10	11	11	13	14	15	16	17	83	10½-11½
2005	9	10	11	12	13	14	16	17	19	20	93	9½-10½
2006	4	9	10	11	12	13	14	15	16	20	105	8½-9½
2007		5	11	12	13	14	15	16	18	20	113	7½-8½
2008			6	12	13	15	16	17	19	19	124	6½-7½
2009				6	13	15	16	17	19	19	131	5½-6½
2010					7	14	16	17	19	20	143	4½-5½
2011						8	18	20	22	23	146	3½-4½
2012							9	20	22	25	150	2½-3½
2013								11	23	25	151	1½-2½
2014									11	24	153	½-1½
2015										13	80	0-½
<b>Total</b>	<b>53</b>	<b>68</b>	<b>86</b>	<b>106</b>	<b>128</b>	<b>157</b>	<b>196</b>	<b>231</b>	<b>273</b>	<b>308</b>	<b>1,606</b>	



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11-12

Portland General Electric  
December 31, 2015

SCHEDULE 2. OTHER TRANSACTIONS FOR EACH YEAR 2006-2015  
SUMMARIZED BY AGE INTERVAL

Experience Band 2006-2015

Placement Band 2001-2015

Year Placed	Acquisitions, Transfers and Sales, Thousands of Dollars										Total During Age Interval	Age Interval
	During Year											
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
2001	-	-	-	-	-	-	60 <sup>a</sup>	-	-	-	-	13½-14½
2002	-	-	-	-	-	-	-	-	-	-	-	12½-13½
2003	-	-	-	-	-	-	-	-	-	-	-	11½-12½
2004	-	-	-	-	-	-	-	(5) <sup>b</sup>	-	-	60	10½-11½
2005	-	-	-	-	-	-	-	6 <sup>a</sup>	-	-	-	9½-10½
2006	-	-	-	-	-	-	-	-	-	-	(5)	8½-9½
2007	-	-	-	-	-	-	-	-	-	-	6	7½-8½
2008	-	-	-	-	-	-	-	-	-	-	-	6½-7½
2009	-	-	-	-	-	-	-	(12) <sup>b</sup>	-	-	-	5½-6½
2010	-	-	-	-	-	-	-	-	22 <sup>a</sup>	-	-	4½-5½
2011	-	-	-	-	-	-	-	(19) <sup>b</sup>	-	-	10	3½-4½
2012	-	-	-	-	-	-	-	-	-	-	-	2½-3½
2013	-	-	-	-	-	-	-	-	-	(102) <sup>c</sup>	(121)	1½-2½
2014	-	-	-	-	-	-	-	-	-	-	-	½-1½
2015	-	-	-	-	-	-	-	-	-	-	-	0-½
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>60</b>	<b>(30)</b>	<b>22</b>	<b>(102)</b>	<b>(50)</b>	

<sup>a</sup> Transfer Affecting Exposures at Beginning of Year

<sup>b</sup> Transfer Affecting Exposures at End of Year

<sup>c</sup> Sale with Continued Use

Parentheses Denote Credit Amount.

In Schedule 2, other transactions which affect the group are recorded in a similar manner. The entries illustrated include transfers and sales. The entries which are credits to the plant account are shown in parentheses. The items recorded on this schedule are not totaled with the retirements, but are used in developing the exposures at the beginning of each age interval.

**Schedule of Plant Exposed to Retirement**

The development of the amount of plant exposed to retirement at the beginning of each age interval is illustrated in Schedule 3 on page II-14. The surviving plant at the beginning of each year from 2006 through 2015 is recorded by year in the portion of the table headed "Annual Survivors at the Beginning of the Year." The last amount entered in each column is the amount of new plant added to the group during the year. The amounts entered in Schedule 3 for each successive year following the beginning balance or addition are obtained by adding or subtracting the net entries shown on Schedules 1 and 2. For the purpose of determining the plant exposed to retirement, transfers-in are considered as being exposed to retirement in this group at the beginning of the year in which they occurred, and the sales and transfers-out are considered to be removed from the plant exposed to retirement at the beginning of the following year. Thus, the amounts of plant shown at the beginning of each year are the amounts of plant from each placement year considered to be exposed to retirement at the beginning of each successive transaction year. For example, the exposures for the installation year 2011 are calculated in the following manner:

Exposures at age 0	= amount of addition	= \$750,000
Exposures at age ½	= \$750,000 - \$ 8,000	= \$742,000
Exposures at age 1½	= \$742,000 - \$18,000	= \$724,000
Exposures at age 2½	= \$724,000 - \$20,000 - \$19,000	= \$685,000
Exposures at age 3½	= \$685,000 - \$22,000	= \$663,000



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11-14

Portland General Electric  
 December 31, 2015

SCHEDULE 3. PLANT EXPOSED TO RETIREMENT  
 JANUARY 1 OF EACH YEAR 2006-2015  
 SUMMARIZED BY AGE INTERVAL

Experience Band 2006-2015

Placement Band 2001-2015

Year Placed	Exposures, Thousands of Dollars										Total at Beginning of Age Interval	Age Interval
	Annual Survivors at the Beginning of the Year											
(1)	2006 (2)	2007 (3)	2008 (4)	2009 (5)	2010 (6)	2011 (7)	2012 (8)	2013 (9)	2014 (10)	2015 (11)	(12)	(13)
2001	255	245	234	222	209	195	239	216	192	167	167	13½-14½
2002	279	268	256	243	228	212	194	174	153	131	323	12½-13½
2003	307	296	284	271	257	241	224	205	184	162	531	11½-12½
2004	338	330	321	311	300	289	276	262	242	226	823	10½-11½
2005	376	367	357	346	334	321	307	297	280	261	1,097	9½-10½
2006	420 <sup>a</sup>	416	407	397	386	374	361	347	332	316	1,503	8½-9½
2007		460 <sup>a</sup>	455	444	432	419	405	390	374	356	1,952	7½-8½
2008			510 <sup>a</sup>	504	492	479	464	448	431	412	2,463	6½-7½
2009				580 <sup>a</sup>	574	561	546	530	501	482	3,057	5½-6½
2010					660 <sup>a</sup>	653	639	623	628	609	3,789	4½-5½
2011						750 <sup>a</sup>	742	724	685	663	4,332	3½-4½
2012							850 <sup>a</sup>	841	821	799	4,955	2½-3½
2013								960 <sup>a</sup>	949	926	5,719	1½-2½
2014									1,080 <sup>a</sup>	1,069	6,579	½-1½
2015										1,220 <sup>a</sup>	7,490	0-½
<b>Total</b>	<b>1,975</b>	<b>2,382</b>	<b>2,824</b>	<b>3,318</b>	<b>3,872</b>	<b>4,494</b>	<b>5,247</b>	<b>6,017</b>	<b>6,852</b>	<b>7,799</b>	<b>44,780</b>	

<sup>a</sup>Additions during the year

For the entire experience band 2006-2015, the total exposures at the beginning of an age interval are obtained by summing diagonally in a manner similar to the summing of the retirements during an age interval (Schedule 1). For example, the figure of 3,789, shown as the total exposures at the beginning of age interval 4½-5½, is obtained by summing:

$$255 + 268 + 284 + 311 + 334 + 374 + 405 + 448 + 501 + 609.$$

**Original Life Table**

The original life table, illustrated in Schedule 4 on page II-16, is developed from the totals shown on the schedules of retirements and exposures, Schedules 1 and 3, respectively. The exposures at the beginning of the age interval are obtained from the corresponding age interval of the exposure schedule, and the retirements during the age interval are obtained from the corresponding age interval of the retirement schedule. The retirement ratio is the result of dividing the retirements during the age interval by the exposures at the beginning of the age interval. The percent surviving at the beginning of each age interval is derived from survivor ratios, each of which equals one minus the retirement ratio. The percent surviving is developed by starting with 100% at age zero and successively multiplying the percent surviving at the beginning of each interval by the survivor ratio, i.e., one minus the retirement ratio for that age interval. The calculations necessary to determine the percent surviving at age 5½ are as follows:

Percent surviving at age 4½	=	88.15	
Exposures at age 4½	=	3,789,000	
Retirements from age 4½ to 5½	=	143,000	
Retirement Ratio	=	143,000 ÷ 3,789,000	= 0.0377
Survivor Ratio	=	1.000 - 0.0377	= 0.9623
Percent surviving at age 5½	=	(88.15) x (0.9623)	= 84.83

The totals of the exposures and retirements (columns 2 and 3) are shown for the purpose of checking with the respective totals in Schedules 1 and 3. The ratio of the total retirements to the total exposures, other than for each age interval, is meaningless.

SCHEDULE 4. ORIGINAL LIFE TABLE  
CALCULATED BY THE RETIREMENT RATE METHOD

Experience Band 2006-2015

Placement Band 2001-2015

(Exposure and Retirement Amounts are in Thousands of Dollars)

Age at Beginning of Interval	Exposures at Beginning of Age Interval	Retirements During Age Interval	Retirement Ratio	Survivor Ratio	Percent Surviving at Beginning of Age Interval
(1)	(2)	(3)	(4)	(5)	(6)
0.0	7,490	80	0.0107	0.9893	100.00
0.5	6,579	153	0.0233	0.9767	98.93
1.5	5,719	151	0.0264	0.9736	96.62
2.5	4,955	150	0.0303	0.9697	94.07
3.5	4,332	146	0.0337	0.9663	91.22
4.5	3,789	143	0.0377	0.9623	88.15
5.5	3,057	131	0.0429	0.9571	84.83
6.5	2,463	124	0.0503	0.9497	81.19
7.5	1,952	113	0.0579	0.9421	77.11
8.5	1,503	105	0.0699	0.9301	72.65
9.5	1,097	93	0.0848	0.9152	67.57
10.5	823	83	0.1009	0.8991	61.84
11.5	531	64	0.1205	0.8795	55.60
12.5	323	44	0.1362	0.8638	48.90
13.5	<u>167</u>	<u>26</u>	0.1557	0.8443	42.24
Total	<u>44,780</u>	<u>1,606</u>			35.66

Column 2 from Schedule 3, Column 12, Plant Exposed to Retirement.  
Column 3 from Schedule 1, Column 12, Retirements for Each Year.  
Column 4 = Column 3 Divided by Column 2.  
Column 5 = 1.0000 Minus Column 4.  
Column 6 = Column 5 Multiplied by Column 6 as of the Preceding Age Interval.

The original survivor curve is plotted from the original life table (column 6, Schedule 4). When the curve terminates at a percent surviving greater than zero, it is called a stub survivor curve. Survivor curves developed from retirement rate studies generally are stub curves.

### **Smoothing the Original Survivor Curve**

The smoothing of the original survivor curve eliminates any irregularities and serves as the basis for the preliminary extrapolation to zero percent surviving of the original stub curve. Even if the original survivor curve is complete from 100% to zero percent, it is desirable to eliminate any irregularities, as there is still an extrapolation for the vintages which have not yet lived to the age at which the curve reaches zero percent. In this study, the smoothing of the original curve with established type curves was used to eliminate irregularities in the original curve.

The lowa type curves are used in this study to smooth those original stub curves which are expressed as percents surviving at ages in years. Each original survivor curve was compared to the lowa curves using visual and mathematical matching in order to determine the better fitting smooth curves. In Figures 6, 7, and 8, the original curve developed in Table 4 is compared with the L, S, and R lowa type curves which most nearly fit the original survivor curve. In Figure 6, the L1 curve with an average life between 12 and 13 years appears to be the best fit. In Figure 7, the S0 type curve with a 12-year average life appears to be the best fit and appears to be better than the L1 fitting. In Figure 8, the R1 type curve with a 12-year average life appears to be the best fit and appears to be better than either the L1 or the S0.

In Figure 9, the three fittings, 12-L1, 12-S0 and 12-R1 are drawn for comparison purposes. It is probable that the 12-R1 lowa curve would be selected as the most representative of the plotted survivor characteristics of the group.

FIGURE 6. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN L1 IOWA TYPE CURVE  
 ORIGINAL AND SMOOTH SURVIVOR CURVES

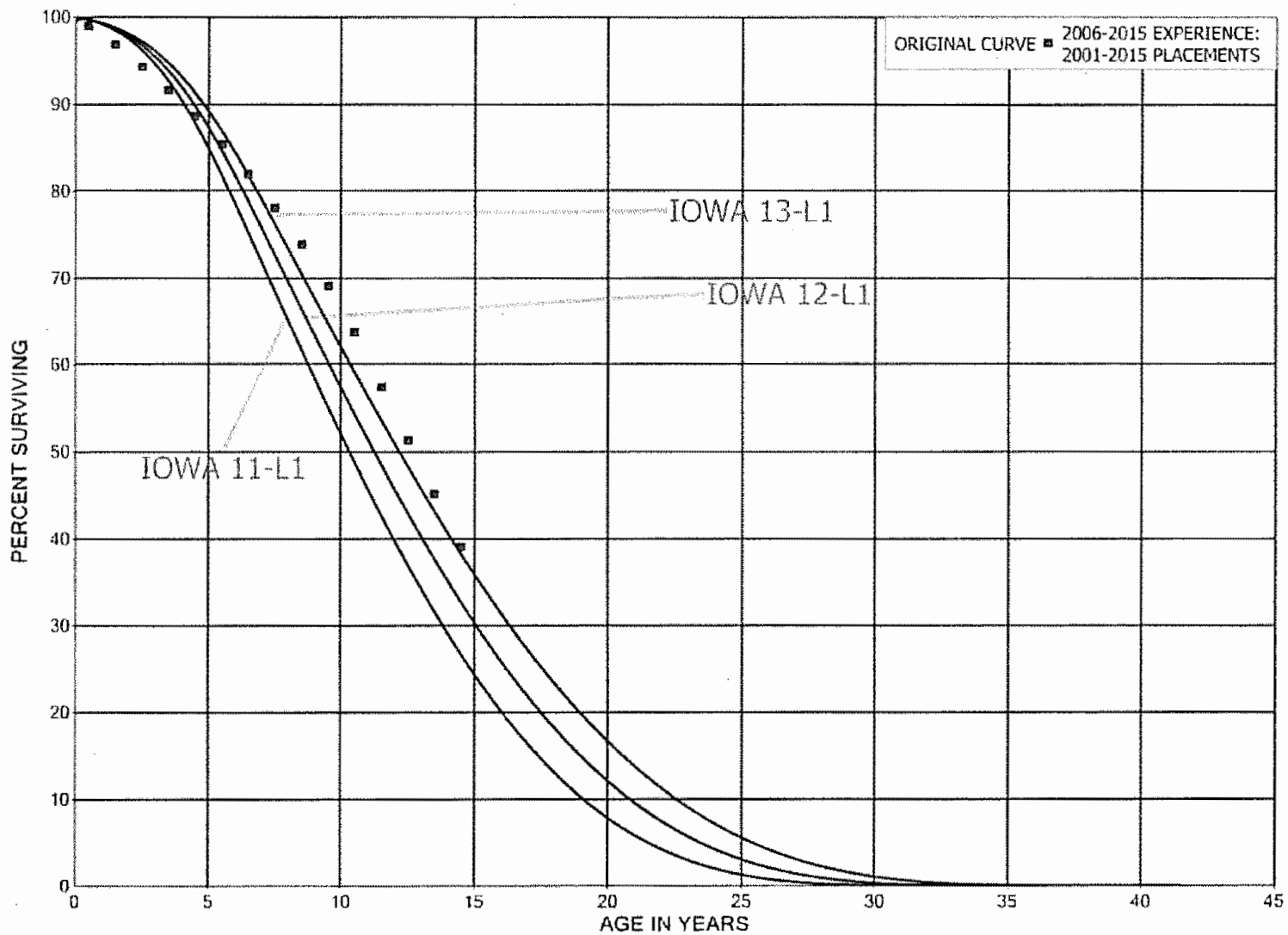




FIGURE 7. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN S0 IOWA TYPE CURVE  
 ORIGINAL AND SMOOTH SURVIVOR CURVES

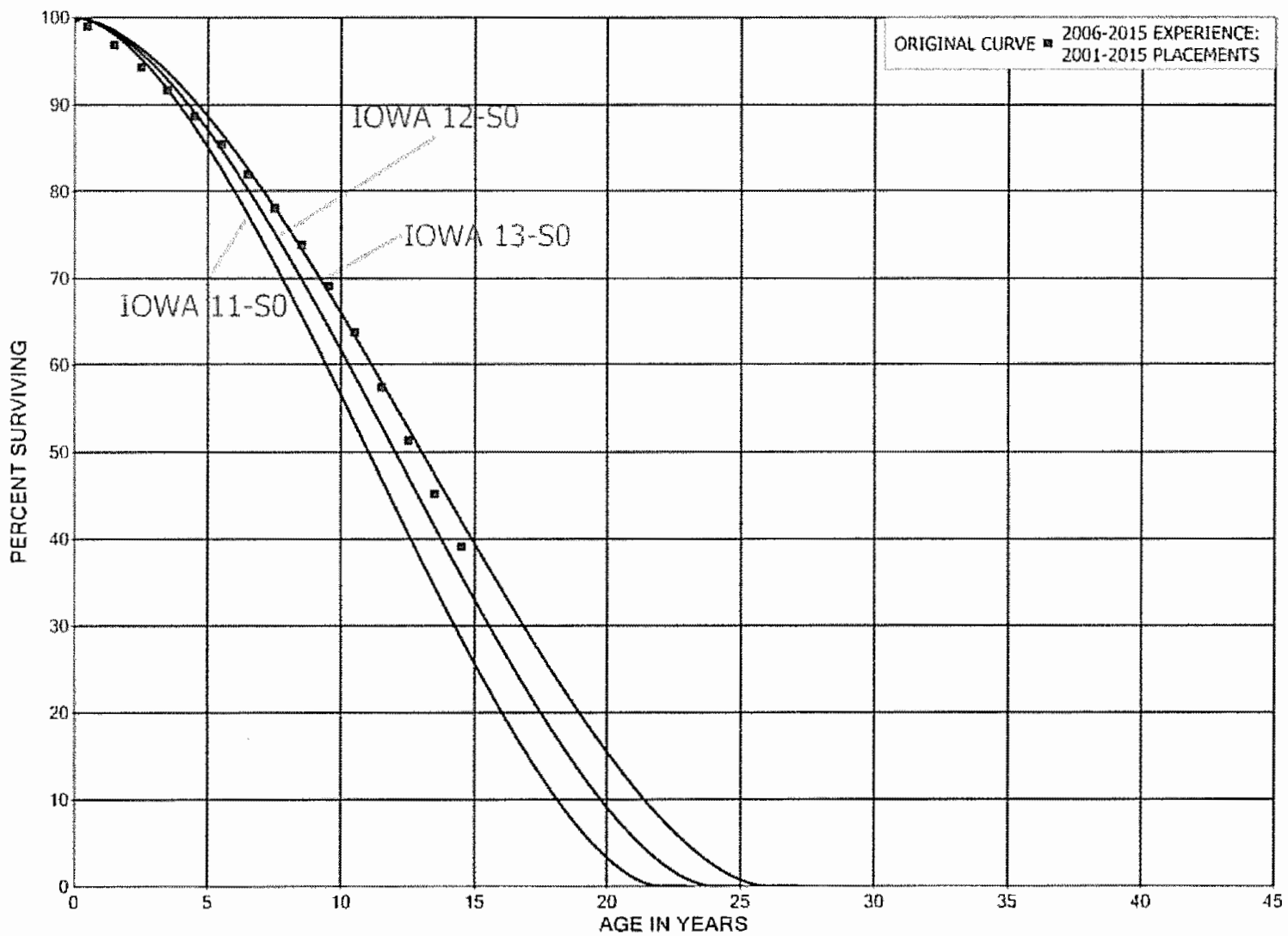


FIGURE 8. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN R1 IOWA TYPE CURVE  
ORIGINAL AND SMOOTH SURVIVOR CURVES

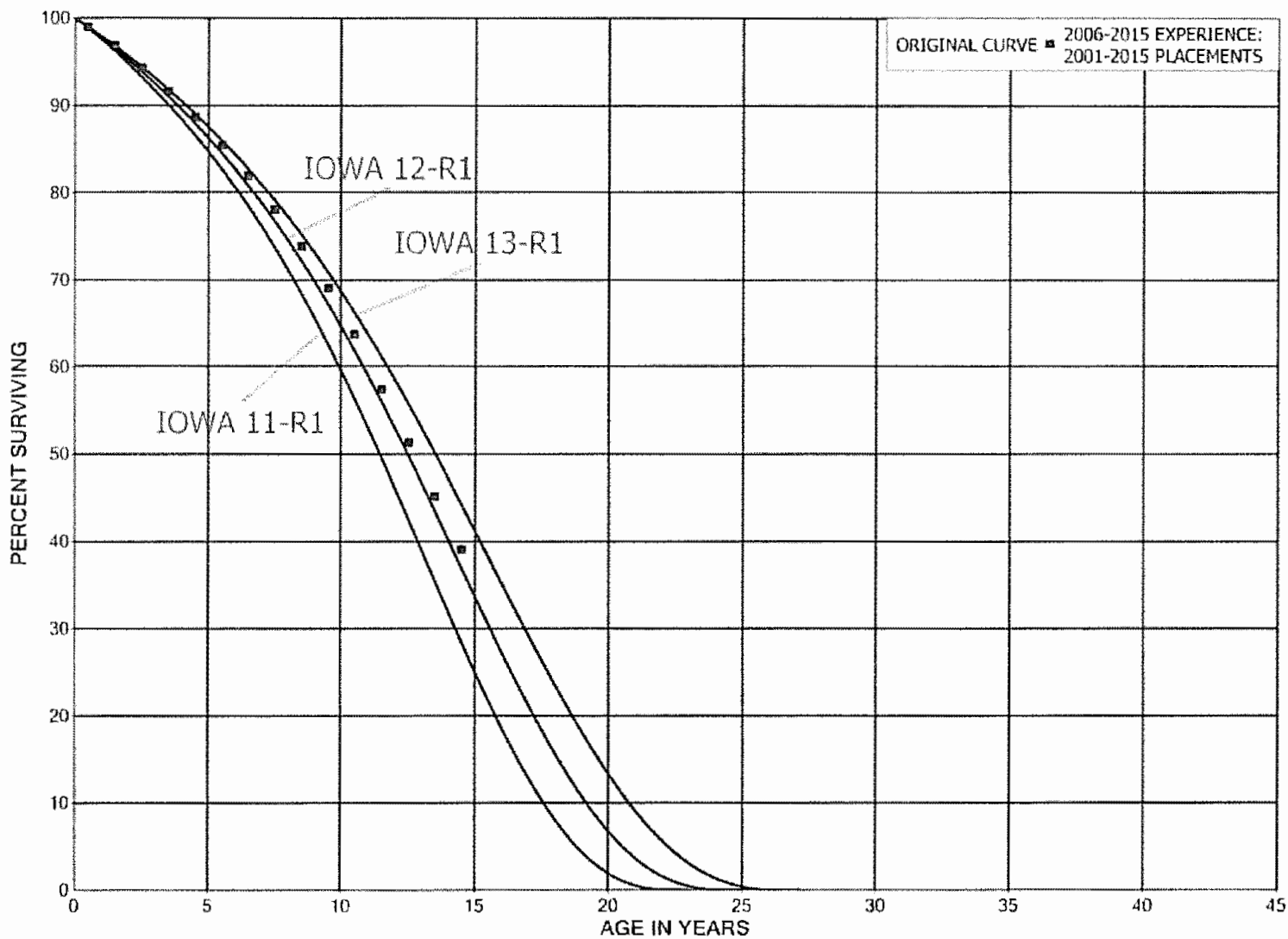
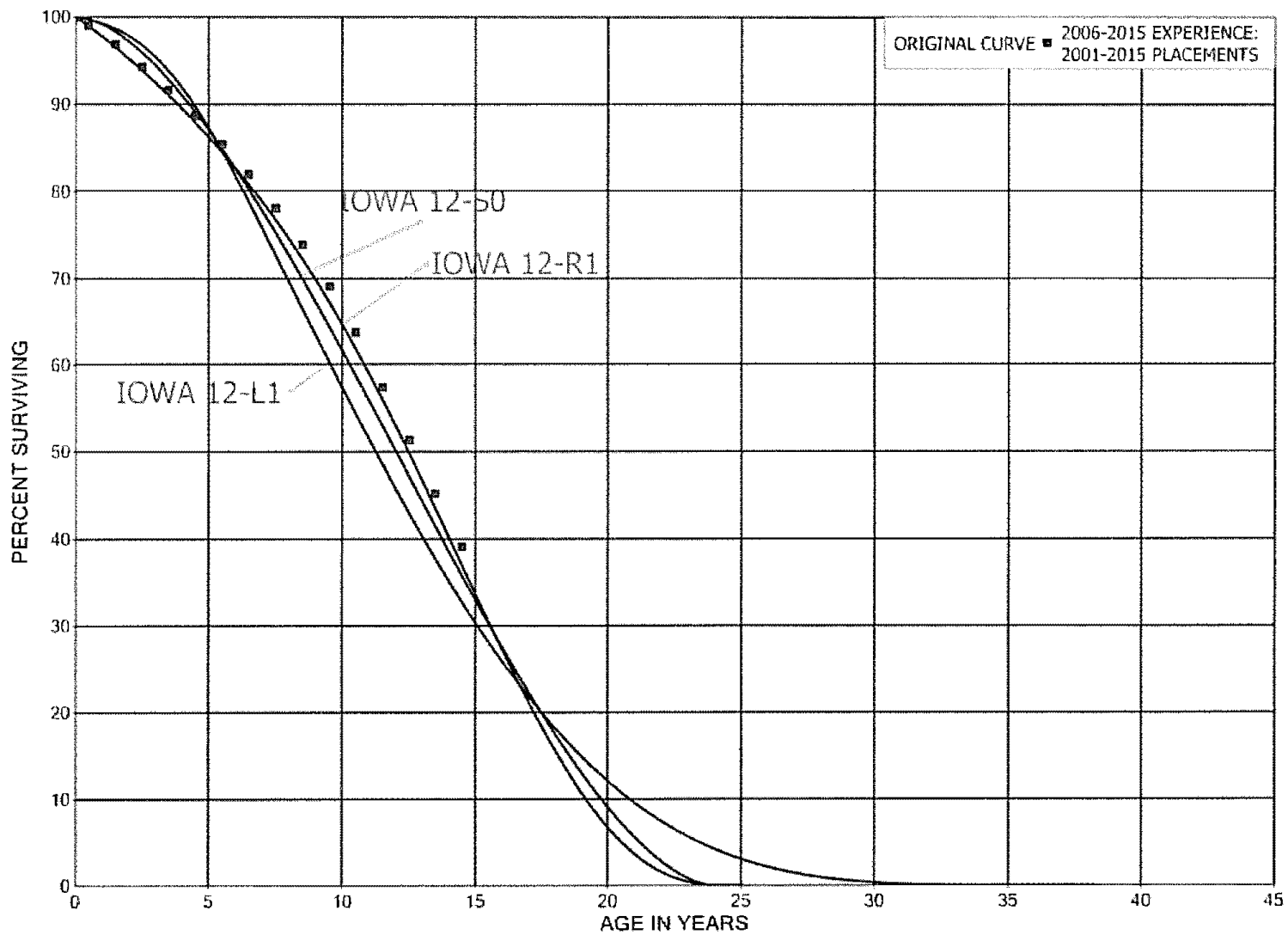




FIGURE 9. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN L1, S0 AND R1 IOWA TYPE CURVE  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



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## PART III. SERVICE LIFE CONSIDERATIONS

## PART III. SERVICE LIFE CONSIDERATIONS

### FIELD TRIPS

In order to be familiar with the operation of the Company and observe representative portions of the plant, a field trip was conducted for the study. A general understanding of the function of the plant and information with respect to the reasons for past retirements and the expected future causes of retirements are obtained during field trips. This knowledge and information were incorporated in the interpretation and extrapolation of the statistical analyses.

The following is a list of the locations visited during the recent field trips.

#### June 8-9, 2016

- Faraday Office
- North Fork Hydro Facility
- McLaughlin Substation
- Oregon City Service Center
- Sullivan Hydro Plant
- Sullivan Substation
- Harbortown Substation and Pole Yard
- Port Westward Generating Facility
- Beaver Generating Station

#### September 23-25, 2013

- Front and Nicolai Substation
- Trojan Substation
- Port Westward Generating Station
- Beaver Combustion Turbines
- Beaver Unit 8
- KB Pipeline
- Faraday Hydro Facility
- North Fork Hydro Facility
- West Side Administrative Facility
- River Mill Hydro Facility
- Gresham Service Center
- Biglow Canyon Wind Facility
- World Trade Center Headquarters

## SERVICE LIFE ANALYSIS

The service life estimates were based on informed judgment which considered a number of factors. The primary factors were the statistical analyses of data; current Company policies and outlook as determined during conversations with management; and the survivor curve estimates from previous studies of this company and other electric companies.

For many of the plant accounts and subaccounts for which survivor curves were estimated, the statistical analyses using the retirement rate method resulted in good to excellent indications of the survivor patterns experienced. These accounts represent 66 percent of depreciable plant. Generally, the information external to the statistics led to no significant departure from the indicated survivor curves for the accounts listed below. The statistical support for the service life estimates is presented in the section beginning on page VII-2.

### STEAM PRODUCTION PLANT

312.00	Boiler Plant Equipment
312.01	Rail Cars
314.00	Turbogenerator Units
316.00	Miscellaneous Power Plant Equipment

### HYDRO PRODUCTION PLANT

333.00	Water Wheels, Turbines and Generators
334.00	Accessory Electric Equipment
335.00	Miscellaneous Power Plant Equipment

### OTHER PRODUCTION PLANT

341.00	Structures and Improvements
342.00	Fuel Holders, Producers and Accessories
344.00	Generators
346.00	Miscellaneous Power Plant Equipment

### TRANSMISSION PLANT

353.00	Station Equipment
355.00	Poles and Fixtures
356.00	Overhead Conductors and Devices

#### DISTRIBUTION PLANT

361.00	Structures and Improvements
362.00	Station Equipment
364.00	Poles, Towers and Fixtures
365.00	Overhead Conductors and Devices
367.00	Underground Conductors and Devices
368.00	Line Transformers
369.01	Services – Overhead
369.03	Services – Underground
370.00	Meters
373.02	Fixtures, Ornamental Posts and Devices
373.07	Sentinel Lighting Equipment

#### GENERAL PLANT

390.00	Structures and Improvements
392.04	Transportation Equipment – Heavy Duty Trucks
392.05	Transportation Equipment – Medium Duty Trucks
392.06	Transportation Equipment – Light Duty Trucks
392.08	Transportation Equipment – Trailers
392.09	Transportation Equipment – Autos
396.01	Power Operated Equipment – Man Lift
396.02	Power Operated Equipment – Digger
396.03	Power Operated Equipment – Crane
396.07	Power Operated Equipment – Construction Equipment

Account 367, Underground Conductors and Devices, is used to illustrate the manner in which the study was conducted for groups in the preceding list. Aged plant accounting data for the underground conductors have been compiled for the years 1900 through 2015. These data have been coded in the course of the Company's normal record keeping according to account or property group, type of transaction, year in which the transaction took place, and year in which the electric plant was placed in service. The retirements, other plant transactions, and plant additions were analyzed by the retirement rate method.

The survivor curve estimate is based on the statistical indications for the period 1900 through 2015. The Iowa 55-S1.5 is a reasonable fit of the original survivor curve.

The 55-year service life is at the upper end of the typical service life range of 40 to 55 years for underground conductor. The 55-year life reflects the Company's plans to replace conductor consistently in the future as have been retired throughout the history.

### **Life Span Estimates**

The life span technique was used for the Company's Power Production accounts. The life span procedure is appropriate for these accounts since many of the assets within the plant will be retired concurrently. Probable retirement dates were estimated for each power plant. Life spans for each Steam, Hydraulic and Other Production Plant were the result of considering experienced life spans of similar generating units, the age of surviving units, general operating characteristics of the units, major refurbishing, and discussions with management personnel concerning the probable long-term outlook for the units, and the estimate of the operating partner, if applicable.

The depreciable life span estimate for steam, base-load units is 40 to 46 years. The typical range of life spans for such units in the past has been 50 to 65 years. These life spans represent the expected depreciable life of each facility under their current configuration. Future capital expenditures can extend a facility's depreciable life, however, such changes to depreciable life would not be prudent until the capital expenditures are actually put into plant in service. A lifespan of 92 to 142 years was estimated for all hydro facilities which is typical for these facilities based on the license dates. A life span of 38 to 56 years was estimated for the majority of combustion turbines. Life span estimates are typically 35 to 45 years for combustion turbines which are used primarily as peaking units. Wind turbines are expected to have a 50-year life span based on the established lease agreement.



The life span and probable retirement dates used for steam, hydro, and other production plants are as follows:

<u>Depreciable Group</u>	<u>Major Year in Service</u>	<u>Depreciable Life Date</u>	<u>Depreciable Life Span</u>
<b>Steam Production Plant</b>			
Boardman	1980	2020	40
Colstrip	1984, 1986	2030	46, 44
<b>Hydro Plant</b>			
Faraday	1913, 1957, 2012	2055	142, 98, 43
North Fork	1957, 2011	2055	98, 44
Oak Grove	1925, 1953, 2014	2055	130, 102, 41
Pelton	1957	2055	98
River Mill	1913, 2012	2055	142, 43
Round Butte	1963, 2012	2055	92, 43
Sullivan	1913, 2006	2035	122, 29
<b>Other Production Plant</b>			
Beaver	1974, 1977	2030	56, 53
Coyote Springs	1995	2040	45
Port Westward	2007	2050	43
Port Westward II	2014	2060	46
KB Pipeline	1992	2030	38
Biglow Canyon	2007	2057	50
Tuncannon River	2014	2064	50

The survivor curve estimates for the remaining accounts were based on judgment incorporating the statistical analyses and previous studies for this and other electric utilities.

Similar studies were performed for the remaining plant accounts. Each of the judgments represented a consideration of statistical analyses of aged plant activity, management's outlook for the future, and the typical range of lives used by other electric companies.

The selected amortization periods for other General Plant accounts are described in the section "Calculated Annual and Accrued Amortization."

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## PART IV. NET SALVAGE CONSIDERATIONS

## PART IV. NET SALVAGE CONSIDERATIONS

### SALVAGE ANALYSIS

The estimates of net salvage by account were based in part on historical data compiled for the years 1971 through 2015. Cost of removal and salvage were expressed as percents of the original cost of plant retired, both on annual and three-year moving average bases. The most recent five-year average also was calculated for consideration. The net salvage estimates by account are expressed as a percent of the original cost of plant retired.

### Net Salvage Considerations

The estimates of future net salvage are expressed as percentages of surviving plant in service, i.e., all future retirements. In cases in which removal costs are expected to exceed salvage receipts, a negative net salvage percentage is estimated. The net salvage estimates were based on judgment which incorporated analyses of historical cost of removal and salvage data, expectations with respect to future removal requirements and markets for retired equipment and materials.

The analyses of historical cost of removal and salvage data are presented in the section titled "Net Salvage Statistics" for the plant accounts for which the net salvage estimate relied partially on those analyses.

Statistical analyses of historical data for the period 1971 through 2015 contributed significantly toward the net salvage estimates for 42 plant accounts, representing 63 percent of the depreciable plant, as follows:

#### STEAM PRODUCTION PLANT

315.00	Accessory Electric Equipment
316.00	Miscellaneous Power Plant Equipment

#### HYDRO PRODUCTION PLANT

331.00	Structures and Improvements
333.00	Water Wheels, Turbines and Generators

334.00	Accessory Electric Equipment
335.00	Miscellaneous Power Plant Equipment
336.00	Roads, Railroads and Bridges

#### OTHER PRODUCTION PLANT

341.00	Structures and Improvements
342.00	Fuel Holders, Producers and Accessories
344.00	Generators
345.00	Accessory Electric Equipment
346.00	Miscellaneous Power Plant Equipment

#### TRANSMISSION PLANT

352.00	Structures and Improvements
353.00	Station Equipment
355.00	Poles and Fixtures
356.00	Overhead Conductors and Devices

#### DISTRIBUTION PLANT

361.00	Structures and Improvements
362.00	Station Equipment
364.00	Poles and Fixtures
365.00	Overhead Conductors and Devices
366.00	Underground Conduit
367.00	Underground Conductors and Devices
368.00	Line Transformers
369.01	Services – Overhead
369.03	Services – Underground
370.00	Meters
370.01	Meters – AMI
370.02	Meters – Retained
373.01	Circuits – Other
373.02	Fixtures, Ornamental Posts and Devices
373.07	Sentinel Lighting Equipment

#### GENERAL PLANT

390.00	Structures and Improvements
392.04	Transportation Equipment – Heavy Duty Trucks
392.05	Transportation Equipment – Medium Duty Trucks
392.06	Transportation Equipment – Light Duty Trucks
392.08	Transportation Equipment – Trailers
392.09	Transportation Equipment – Autos
392.10	Transportation Equipment – Helicopter
396.01	Power Operated Equipment – Man Lift
396.02	Power Operated Equipment – Digger
396.03	Power Operated Equipment – Crane
396.07	Power Operated Equipment – Construction Equipment

Account 365, Overhead Conductors, is used to illustrate the manner in which the study was conducted for the groups in the preceding list. Net salvage data for the period 1971 through 2015 were analyzed for this account. The data include cost of removal, gross salvage and net salvage amounts and each of these amounts is expressed as a percent of the original cost of regular retirements. Three-year moving averages for the 1971-1973 through 2013-2015 periods were computed to smooth the annual amounts.

Cost of removal was consistently high during the majority of the forty-five year period. The primary cause of the high levels of cost of removal was the required effort needed to replace the overhead conductor. Cost of removal for the most recent five years averaged 21 percent, however, some of the cost of removal in recent years has not been booked as yet.

Gross salvage has varied throughout the period but has been lower during the 2008 through 2015 period. The most recent five-year average of 2 percent gross salvage reflects recent trends and the reduced market for conductor.

The net salvage percent based on the overall period 1971 through 2015 is 71 percent negative net salvage and based on the most recent five-year period is 19 percent. The range of estimates made by other electric companies for Overhead Conductors and Devices is negative 20 to negative 75 percent. The net salvage estimate for overhead conductor is negative 70 percent, is at the upper end of the range of other estimates, however, reflects the levels of net salvage expected to be recorded in the future for these assets.

The overall net salvage estimates for the Company's production facilities, for which the life span method is used, is based on estimates of both final net salvage and interim net salvage. Final net salvage is the net salvage experienced at the end of a production

plant's life span. Interim net salvage is the net salvage experienced for interim retirements that occur prior to the final retirement of the plant. The final net salvage estimates in the study were based on decommissioning analyses performed by various engineering organizations. The interim net salvage estimates were based in part on analysis of historical interim retirement and net salvage data. Based on informed judgment that incorporated these interim net salvage analyses for each plant account, an interim net salvage estimate of negative 5 percent was used for all steam plant accounts, negative 35 percent for hydro accounts, and a negative 10 percent estimate was used for all other production plant accounts.

The interim survivor curve estimates for each account and production facility were used to calculate the percentage of plant expected to be retired as interim retirements and final retirements. These are shown on Table 1 in the Net Salvage Statistics section on page VIII-2. These percentages were used to determine the weighted net salvage estimate for each account and production facility based on the interim and final net salvage estimates. These calculations, as well as the estimated final net salvage amounts and interim net salvage percents, are shown on Table 2 of the Net Salvage Statistics section on page VIII-3.

The net salvage percents for the remaining accounts were based on judgment incorporating estimates of previous studies of this and other electric utilities.

Generally, the net salvage estimates for the general plant accounts were zero percent, consistent with amortization accounting.

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**PART V. CALCULATION OF ANNUAL AND  
ACCRUED DEPRECIATION**

## PART V. CALCULATION OF ANNUAL AND ACCRUED DEPRECIATION

After the survivor curve and salvage are estimated, the annual depreciation accrual rate can be calculated. In the average service life procedure, the annual accrual rate is computed by the following equation:

$$\text{Annual Accrual Rate, Percent} = \frac{(100\% - \text{Net Salvage, Percent})}{\text{Average Service Life}}$$

The calculated accrued depreciation for each depreciable property group represents that portion of the depreciable cost of the group which will not be allocated to expense through future depreciation accruals, if current forecasts of life characteristics are used as a basis for straight line depreciation accounting.

The accrued depreciation calculation consists of applying an appropriate ratio to the surviving original cost of each vintage of each account, based upon the attained age and the estimated survivor curve. The accrued depreciation ratios are calculated as follows:

$$\text{Ratio} = \left(1 - \frac{\text{Average Remaining Life Expectancy}}{\text{Average Service Life}}\right) (1 - \text{Net Salvage, Percent}).$$

The application of these procedures is described for a single unit of property and a group of property units. Salvage is omitted from the depreciation for ease of application.



### **Single Unit of Property**

The calculation of straight line depreciation for a single unit of property is straightforward. For example, if a \$1,000 unit of property attains an age of four years and has a life expectancy of six years, the annual accrual over the total life is:

$$\frac{\$1,000}{(4 + 6)} = \$100 \text{ per year.}$$

The accrued depreciation is:

$$\$1,000 \left(1 - \frac{6}{10}\right) = \$400.$$

### **Group Depreciation Procedures**

When more than a single item of property is under consideration, a group procedure for depreciation is appropriate because normally all of the items within a group do not have identical service lives, but have lives that are dispersed over a range of time. There are two primary group procedures, namely, average service life and equal life group.

#### **Average Service Life Procedure**

In the average service life procedure, the rate of annual depreciation is based on the average service life of the group, and this rate is applied to the surviving balances of the group's cost. The accrued depreciation is based on the average service life of the group and the average remaining life of each vintage within the group derived from the area under the survivor curve between the attained age of the vintage and the maximum age.

A characteristic of this procedure is that the cost of plant retired prior to average life is not fully recouped at the time of retirement, whereas the cost of plant retired subsequent to average life is more than fully recouped. Over the entire life cycle, the

portion of cost not recouped prior to average life is balanced by the excess cost recouped subsequent to average life. The recovery of cost is complete at the end of the life cycle, but the distribution of capital cost to annual expense does not match the consumption of service value of plant.

### **Equal Life Group Procedure**

In the equal life group procedure, also known as the unit summation procedure, the property group is subdivided according to service life. That is, each equal life group includes that portion of the property which experiences the life of that specific group. The relative size of each equal life group is determined from the property's life dispersion curve. The calculated depreciation for the property group is the summation of the calculated depreciation based on the service life of each equal life unit.

This procedure eliminates the need to base annual depreciation expense on average lives, inasmuch as each group has a single life. The full cost of short-lived items is accrued during their lives, leaving no deferral of accruals required to be added to the annual cost associated with long-lived items. The depreciation expense for the property group is the summation of the depreciation expense based on the service life of each equal life group.

The table on the following page presents an illustration of the calculation of equal life group depreciation using the Iowa 16-S1.5 survivor curve, net salvage of 0 percent and a December 31, 2015 calculation date.

DETAILED COMPUTATION OF ANNUAL AND ACCRUED FACTORS USING THE EQUAL LIFE GROUP PROCEDURE

INPUT PARAMETERS:  
 CALCULATION DATE.. 12-31-2015  
 SURVIVOR CURVE.... 16-S1.5

AGE INTERVAL			DURING INTERVAL	RETIREMENT'S	GROUP YEAR	SUMMATION	AVERAGE	ACCRUED	
BEG	END	LIFE		ANNUAL ACCRUAL					OF ANNUAL ACCRUALS
(1)	(2)	(3)	(4)	(5)=(4)/(3)	(6)	(7)	(8)	(9)	(10)
0.000	1.000	0.500	0.02206	0.02206000000	2015	7.52196687045	99.993945	0.0752	0.0376
1.000	2.000	1.500	0.13222	0.08814666667	2014	7.45583353711	99.911832	0.0746	0.1119
2.000	3.000	2.500	0.33265	0.13306000000	2013	7.34523020378	99.679397	0.0737	0.1843
3.000	4.000	3.500	0.62331	0.17808857143	2012	7.18965591806	99.201417	0.0725	0.2538
4.000	5.000	4.500	1.00889	0.22419777778	2011	6.98851274346	98.385315	0.0710	0.3195
5.000	6.000	5.500	1.48010	0.26910909091	2010	6.74185930911	97.140818	0.0694	0.3817
6.000	7.000	6.500	2.02914	0.31217538462	2009	6.45121707135	95.386199	0.0676	0.4394
7.000	8.000	7.500	2.63894	0.35185866667	2008	6.11920004570	93.052162	0.0658	0.4935
8.000	9.000	8.500	3.29107	0.38718470588	2007	5.74967835943	90.087154	0.0638	0.5423
9.000	10.000	9.500	3.94978	0.41576631579	2006	5.34820284859	86.466729	0.0619	0.5881
10.000	11.000	10.500	4.58943	0.43708857143	2005	4.92177540498	82.197127	0.0599	0.6290
11.000	12.000	11.500	5.17996	0.45043130435	2004	4.47801546709	77.312432	0.0579	0.6659
12.000	13.000	12.500	5.69547	0.45563760000	2003	4.02498101492	71.874713	0.0560	0.7000
13.000	14.000	13.500	6.10382	0.45213481481	2002	3.57109480751	65.975068	0.0541	0.7304
14.000	15.000	14.500	6.38836	0.44057655172	2001	3.12473912425	59.728979	0.0523	0.7584
15.000	16.000	15.500	6.53480	0.42160000000	2000	2.69365084839	53.267399	0.0506	0.7843
16.000	17.000	16.500	6.53479	0.39604787879	1999	2.28482690899	46.732603	0.0489	0.8069
17.000	18.000	17.500	6.36836	0.36504914286	1998	1.90427839817	40.271028	0.0473	0.8278
18.000	19.000	18.500	6.10381	0.32993567568	1997	1.55678598890	34.024943	0.0458	0.8473
19.000	20.000	19.500	5.69549	0.29207641026	1996	1.24577994593	28.125293	0.0443	0.8639
20.000	21.000	20.500	5.17995	0.25268048780	1995	0.97340149690	22.687573	0.0429	0.8795
21.000	22.000	21.500	4.58943	0.21346186047	1994	0.74033032276	17.802883	0.0416	0.8944
22.000	23.000	22.500	3.94978	0.17554577778	1993	0.54582650364	13.533282	0.0403	0.9068
23.000	24.000	23.500	3.29107	0.14004553191	1992	0.38803084879	9.912857	0.0391	0.9189
24.000	25.000	24.500	2.63895	0.10771224490	1991	0.26415196039	6.947844	0.0380	0.9310
25.000	26.000	25.500	2.02913	0.07957372549	1990	0.17050897519	4.613804	0.0370	0.9435
26.000	27.000	26.500	1.48010	0.05585283019	1989	0.10279569735	2.859192	0.0360	0.9540
27.000	28.000	27.500	1.00877	0.03668254545	1988	0.05652800953	1.614757	0.0350	0.9625
28.000	29.000	28.500	0.62344	0.02187508772	1987	0.02724919295	0.798650	0.0341	0.9719
29.000	30.000	29.500	0.33264	0.01127593220	1986	0.01067368299	0.320610	0.0333	0.9824
30.000	31.000	30.500	0.13222	0.00433508197	1985	0.00286817590	0.088178	0.0325	0.9913
31.000	32.000	31.500	0.02207	0.00070063492	1984	0.00035031746	0.011035	0.0317	1.0000
TOTAL				100.00000					

In the table, each equal life group is defined by the age interval shown in columns 1 and 2. These are the ages at which the first and last retirement of each group occurs, and the group's equal life, shown in column 3, is the midpoint of the interval. For purposes of the calculation, the computer is programmed to divide each vintage into equal life groups arranged so that the midpoint of each one-year age interval coincides with the calculation date, e.g., December 31 in this case. This enables the calculation of annual accruals for a twelve-month period centered on the date of calculation.

The retirement during the age interval, shown in column 4, is the size of each equal life group, and is derived from the Iowa 16-S1.5 survivor curve. It is the difference between the percents surviving at the beginning and end of the age interval.

Each equal life group's annual accrual, shown in column 5, equals the group's size (column 4) divided by its life (column 3) and multiplied by the quantity one minus the net salvage percent with the exception of 2015 installations. For 2015 installations, the group annual accrual is equal to the retirements during the interval multiplied by one minus the net salvage percent.

Columns 6 through 10 show the derivation of the annual factor and accrued factor for each vintage based on the information developed in the first five columns. The year installed is shown in column 6. For all vintages other than 2015, the summation of annual accruals for each year installed, shown in column 7, is calculated by adding one-half of the group annual accrual (column 5) for that vintage's current age interval plus the group annual accruals for all succeeding age intervals. For example, the figure 7.45583353711 for 2014 equals one-half of 0.08814666667 plus all of the succeeding figures in column 5. Only one-half of the annual accrual for the vintage's current age interval group is included in the summation because the equal life group for that interval has reached the year during which it is expected to be retired.

The summation of annual accruals (column 7) for installations during 2015 are calculated on the basis of an in-service date at the midpoint of the year, i.e., June 30. Inasmuch as the overall calculation is centered on December 31, 2015, the first figure in column 7, for vintage 2015, equals all of the group annual accrual for the first equal life group plus the accruals for all of the subsequent equal life groups.

The average percent surviving, derived from the Iowa 16-S1.5 survivor curve, is shown in column 8 for each age interval. The annual factor, shown in column 9, is the

result of dividing the summation of annual accruals (column 7) by the average percent surviving (column 8).

The accrued factor, shown in column 10, equals the annual factor multiplied by the age of the group at December 31, 2015.

**REMAINING LIFE ANNUAL ACCRUAL RATES**

The annual depreciation accrual rates are calculated as of December 31, 2015, and based on the straight line remaining life method using the equal life group procedure. For the purpose of calculating the composite remaining life accrual rates as of December 31, 2015, the book reserve for each plant account is allocated among vintages in proportion to the calculated accrued depreciation for the account as of December 31, 2015. The remaining life annual accrual for each vintage is determined by dividing future book accruals (original cost less book reserve) by the composite remaining life for the surviving original cost of that vintage. The composite remaining life is derived by compositing the individual equal life group remaining lives in accordance with the following equation:

$$Composite\ Remaining\ Life = \frac{\sum \left( \frac{Book\ Cost}{Life} \times Remaining\ Life \right)}{\sum \frac{Book\ Cost}{Life}}$$

The book costs and lives of the several equal life groups which are summed in the foregoing equation are defined by the estimated future survivor curve.

Inasmuch as book cost divided by life equals the whole life annual accrual, the foregoing equation reduces to the following form:

$$Composite\ Remaining\ Life = \frac{\sum Whole\ Life\ Future\ Accruals}{\sum Whole\ Life\ Annual\ Accruals}$$

or

$$\text{Composite Remaining Life} = \frac{\sum \text{Book Cost} - \text{Calc. Reserve}}{\sum \text{Whole Life Annual Accrual}}$$

The composite remaining life calculations were made using computer software that utilizes detailed ELG calculations of whole life future accruals and annual accruals in order to derive the vintage composite remaining lives. The annual accrual rate for each account is equal to the sum of the remaining life annual accruals divided by the total original cost. The composite remaining life is calculated by dividing the sum of the future book accruals by the sum of the remaining life annual accruals.

### **CALCULATION OF ANNUAL AND ACCRUED AMORTIZATION**

Amortization is the gradual extinguishment of an amount in an account by distributing such amount over a fixed period, over the life of the asset or liability to which it applies, or over the period during which it is anticipated the benefit will be realized. Normally, the distribution of the amount is in equal amounts to each year of the amortization period.

The calculation of annual and accrued amortization requires the selection of an amortization period. The amortization periods used in this report were based on judgment which incorporated a consideration of the period during which the assets will render most of their service, the amortization period and service lives used by other utilities, and the service life estimates previously used for the asset under depreciation accounting.

Amortization accounting is proposed for a number of accounts that represent numerous units of property, but a very small portion of depreciable electric plant in service. The accounts and their amortization periods are as follows:

<u>ACCT</u>	<u>TITLE</u>	<u>AMORTIZATION PERIOD, YEARS</u>
391,	Office Furniture and Equipment	
	Furniture and Office Equipment	15
	Computer Equipment	5
393,	Stores Equipment	20
394,	Tools, Shop and Garage Equipment	20
395,	Laboratory Equipment	15
397,	Communication Equipment	15
	Line Equipment	15
	Radio, Microwave and Terminal Equipment	15
	Mobile Radio Equipment	15
	Telephone Equipment	15
398,	Miscellaneous Equipment	20

For the purpose of calculating annual amortization amounts as of December 31, 2015, the book depreciation reserve for each plant account or subaccount is assigned or allocated to vintages. The book reserve assigned to vintages with an age greater than the amortization period is equal to the vintage's original cost. The remaining book reserve is allocated among vintages with an age less than the amortization period in proportion to the calculated accrued amortization. The calculated accrued amortization is equal to the original cost multiplied by the ratio of the vintage's age to its amortization period. The annual amortization amount is determined by dividing the future amortizations (original cost less allocated book reserve) by the remaining period of amortization for the vintage.

**BOARDMAN GENERATING PLANT DEPRECIATION**

The Boardman Generating Plant Depreciation is to be retired as of December 31, 2020. This decision was established in the 2010 PGE Integrated Resource Plan Filing (LC 48 Docket) and confirmed in the General Rate Case Filing (UE 262 Docket) which

included a methodology to recover the remaining net plant. The annual amounts are set forth on page VI-5 of this report.

PGE will maintain its current practice of using the straight-line method for depreciation and decommissioning costs for the Boardman Power Plant with a December 31, 2020 end of life date. This is consistent with regulatory treatment initially supported by the Oregon Public Utility Commission (OPUC) in PGE's 2011 test year general rate case (Order NO. 10-478). To recognize the impact of a change in end of life from year-end 2040 to 2020, the OPUC granted PGE recovery of the incremental depreciation and decommissioning costs via a supplemental tariff, Schedule 145. Schedule 145 is an "automatic adjustment clause", which allows for annual updates to address changes such as recent plant additions, change in ownership percentage, etc. Consistently, in PGE's most recent general rate case, UE 262 (2014 test year), PGE proposed recovery of depreciation through base rates with decommissioning costs remaining in Schedule 145 and updated separately in UE 230.



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## PART VI. RESULTS OF STUDY

## PART VI. RESULTS OF STUDY

### QUALIFICATION OF RESULTS

The calculated annual and accrued depreciation are the principal results of the study. Continued surveillance and periodic revisions are normally required to maintain continued use of appropriate annual depreciation accrual rates. An assumption that accrual rates can remain unchanged over a long period of time implies a disregard for the inherent variability in service lives and salvage and for the change of the composition of property in service. The annual accrual rates were calculated in accordance with the straight line remaining life method of depreciation, using the equal life group procedure based on estimates which reflect considerations of current historical evidence and expected future conditions.

The annual depreciation accrual rates are applicable specifically to the electric plant in service as of December 31, 2015. For most plant accounts, the application of such rates to future balances that reflect additions subsequent to December 31, 2015, is reasonable for a period of three to five years.

### DESCRIPTION OF DETAILED TABULATIONS

Table 1 sets forth a summary of the results of the study as applied to the original cost of electric plant at December 31, 2015. These results are presented on pages VI-5 through VI-10 of this report. The schedule sets forth the original cost, the book depreciation reserve, future accruals, the calculated annual depreciation rate and amount, and the composite remaining life related to electric plant. Table 2 sets forth a comparison of the proposed net plant rates and expense to the current net plant rates and expense at December 31, 2015.

The service life estimates were based on judgment that incorporated statistical analysis of retirement data, discussions with management and consideration of estimates made for other electric utilities. The results of the statistical analysis of service life are presented in the section beginning on page VII-2, within the supporting documents of this report.

For each depreciable group analyzed by the retirement rate method, a chart depicting the original and estimated survivor curves followed by a tabular presentation of the original life table(s) plotted on the chart. The survivor curves estimated for the depreciable groups are shown as dark smooth curves on the charts. Each smooth survivor curve is denoted by a numeral followed by the curve type designation. The numeral used is the average life derived from the entire curve from 100 percent to zero percent surviving. The titles of the chart indicate the group, the symbol used to plot the points of the original life table, and the experience and placement bands of the life tables which were plotted. The experience band indicates the range of years for which retirements were used to develop the stub survivor curve. The placements indicate, for the related experience band, the range of years of installations which appear in the experience.

The analyses of salvage data are presented in the section titled, "Net Salvage Statistics". The tabulations present annual cost of removal and salvage data, three-year moving averages and the most recent five-year average. Data are shown in dollars and as percentages of original costs retired.

The tables of the calculated annual depreciation applicable to depreciable assets as of December 31, 2015 are presented in account sequence starting on page IX-2 of the supporting documents. The tables indicate the estimated survivor curve and net salvage

percent for the account and set forth, for each installation year, the original cost, the calculated accrued depreciation, the allocated book reserve, future accruals, the remaining life, and the calculated annual accrual amount.

PORTLAND GENERAL ELECTRIC  
TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE, ORIGINAL COST, BOOK RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ELECTRIC PLANT AS OF DECEMBER 31, 2015

ACCOUNT (1)	SURVIVOR CURVE (2)	NET SALVAGE PERCENT (3)	ORIGINAL COST AS OF DECEMBER 31, 2015 (4)	BOOK RESERVE (5)	FUTURE ACCRUALS (6)	CALCULATED ANNUAL ACCRUAL		COMPOSITE REMAINING LIFE (9)=(5)/(7)	
						AMOUNT (7)	RATE (8)=(7)/(4)		
<b>STEAM PRODUCTION PLANT</b>									
311.00	BOARDMAN STRUCTURES AND IMPROVEMENTS	90 - S1.5 *	(1)	107,051,192.27	87,611,884	20,509,820	3,887,862 **	3.06	5.0
312.00	BOILER PLANT EQUIPMENT	65 - R3 *	(1)	258,670,948.24	182,243,279	79,014,379	15,194,946 **	4.99	5.0
312.00	BOARDMAN DECOMMISSIONING ACCRUAL			0.00	38,794,030	29,384,465	5,876,893 ***	-	5.0
312.01	RAIL CARS	28 - S0 *	0	10,039,472.22	8,451,505	1,587,967	317,593 **	2.23	5.0
314.00	TURBOGENERATOR UNITS	55 - R2 *	(1)	87,020,784.20	68,284,747	19,606,245	3,747,237 **	3.54	5.0
315.00	ACCESSORY ELECTRIC EQUIPMENT	60 - R2.5 *	(1)	23,989,831.51	19,749,114	4,480,616	848,144 **	2.95	5.0
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	60 - R1 *	(1)	8,389,064.18	4,797,377	1,655,578	318,343 **	4.17	5.0
	TOTAL BOARDMAN			493,161,292.62	409,931,944	156,239,070	30,191,017	6.12	5.0
<b>COLSTRIP</b>									
311.00	STRUCTURES AND IMPROVEMENTS	90 - S1.5 *	(4)	114,980,317.08	97,349,652	22,229,878	1,537,718	1.34	14.5
312.00	BOILER PLANT EQUIPMENT	65 - R3 *	(4)	229,441,033.29	171,920,909	66,697,766	4,598,492	2.00	14.5
314.00	TURBOGENERATOR UNITS	55 - R2 *	(4)	73,163,039.84	42,236,284	33,853,277	2,460,818	3.36	13.8
315.00	ACCESSORY ELECTRIC EQUIPMENT	60 - R2.5 *	(4)	23,503,535.66	19,216,964	5,226,713	378,888	1.61	13.8
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	60 - R1 *	(4)	6,315,521.02	5,013,262	1,554,880	113,521	1.80	13.7
	TOTAL COLSTRIP			447,403,446.89	335,737,071	129,562,514	9,089,437	2.03	14.3
	<b>TOTAL STEAM PRODUCTION PLANT</b>			<b>940,564,739.51</b>	<b>745,669,015</b>	<b>285,801,584</b>	<b>39,280,454</b>	<b>4.18</b>	<b>7.3</b>
<b>HYDRAULIC PRODUCTION PLANT</b>									
331.00	STRUCTURES AND IMPROVEMENTS								
	FARADAY	110 - R2.5 *	(58)	6,507,398.73	1,761,056	8,520,634	231,946	3.56	36.7
	NORTH FORK	110 - R2.5 *	(78)	8,766,845.94	2,804,512	12,800,474	346,484	3.95	36.9
	OAK GROVE	110 - R2.5 *	(57)	7,808,607.05	2,731,475	9,528,039	262,667	3.36	36.3
	PELTON	110 - R2.5 *	(176)	6,081,024.87	2,466,632	14,316,997	393,296	6.47	36.4
	RIVER MILL	110 - R2.5 *	(101)	3,087,139.50	1,204,960	5,000,190	143,068	4.63	34.9
	ROUND BUTTE	110 - R2.5 *	(78)	11,632,778.01	3,211,779	17,494,566	477,852	4.11	36.6
	SULLIVAN	110 - R2.5 *	(31)	9,367,473.54	2,234,868	10,036,522	527,354	5.63	19.0
	TOTAL STRUCTURES AND IMPROVEMENTS			53,251,267.64	16,415,282	77,697,421	2,382,667	4.47	32.6
332.00	RESERVOIRS, DAMS AND WATERWAYS								
	FARADAY	105 - R3 *	(58)	25,710,245.82	13,348,998	27,273,190	740,910	2.88	36.8
	NORTH FORK	105 - R3 *	(78)	82,474,814.59	20,648,726	126,156,444	3,339,631	4.05	37.8
	OAK GROVE	105 - R3 *	(57)	24,250,758.39	20,507,796	17,565,895	476,477	1.96	36.9
	PELTON	105 - R3 *	(176)	10,573,893.13	9,334,743	19,840,202	570,012	5.39	34.8
	RIVER MILL	105 - R3 *	(101)	54,796,423.92	14,177,614	95,963,198	2,541,153	4.64	37.8
	ROUND BUTTE	105 - R3 *	(78)	111,749,067.52	33,150,025	165,763,315	4,393,932	3.93	37.7
	SULLIVAN	105 - R3 *	(31)	23,569,921.71	6,537,779	24,338,818	1,267,803	5.38	19.2
	TOTAL RESERVOIRS, DAMS AND WATERWAYS			333,125,125.08	117,705,681	476,910,062	13,329,918	4.00	35.8

Gannett Fleming

VI-5

Portland General Electric  
December 31, 2015

PORTLAND GENERAL ELECTRIC  
TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE, ORIGINAL COST, BOOK RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ELECTRIC PLANT AS OF DECEMBER 31, 2015

ACCOUNT (1)	SURVIVOR CURVE (2)	NET SALVAGE PERCENT (3)	ORIGINAL COST AS OF DECEMBER 31, 2015 (4)	BOOK RESERVE (5)	FUTURE ACCRUALS (6)	CALCULATED ANNUAL ACCRUAL		COMPOSITE REMAINING LIFE (9)=(6)/(7)	
						AMOUNT (7)	RATE (8)=(7)/(4)		
333.00	WATER WHEELS, TURBINES AND GENERATORS								
	FARADAY	90 - S1 *	(58)	6,743,974.26	3,475,327	7,180,152	207,829	3.08	34.5
	NORTH FORK	90 - S1 *	(78)	6,899,509.02	6,282,294	5,998,832	181,063	2.62	33.1
	OAK GROVE	90 - S1 *	(57)	6,507,010.60	3,242,840	6,973,167	202,168	3.11	34.5
	PELTON	90 - S1 *	(176)	4,105,699.33	4,762,063	6,568,867	212,780	5.18	30.9
	RIVER MILL	90 - S1 *	(101)	5,925,913.48	2,853,284	9,057,802	269,583	4.40	34.8
	ROUND BUTTE	90 - S1 *	(78)	21,073,501.20	8,065,470	29,445,362	811,468	3.85	36.3
	SULLIVAN	90 - S1 *	(31)	9,416,266.85	3,831,447	8,503,893	452,491	4.81	18.8
	TOTAL WATER WHEELS, TURBINES AND GENERATORS			60,671,874.74	32,513,525	73,728,045	2,328,380	3.84	31.7
334.00	ACCESSORY ELECTRIC EQUIPMENT								
	FARADAY	60 - R2.5 *	(58)	2,581,008.84	1,266,781	2,811,213	93,695	3.63	30.0
	NORTH FORK	60 - R2.5 *	(78)	1,094,113.25	748,624	1,198,898	39,649	3.62	30.2
	OAK GROVE	60 - R2.5 *	(57)	3,252,567.74	959,520	4,147,011	144,195	4.43	28.8
	PELTON	60 - R2.5 *	(176)	2,526,584.92	1,078,094	5,895,280	191,498	7.58	30.8
	RIVER MILL	60 - R2.5 *	(101)	2,613,282.13	1,196,518	4,056,179	133,436	5.11	30.4
	ROUND BUTTE	60 - R2.5 *	(78)	2,312,032.27	920,949	3,194,468	102,040	4.41	31.3
	SULLIVAN	60 - R2.5 *	(31)	4,287,664.38	1,121,270	4,495,570	244,005	5.69	18.4
	TOTAL ACCESSORY ELECTRIC EQUIPMENT			18,667,253.53	7,291,758	25,798,619	948,518	5.08	27.2
335.00	MISCELLANEOUS POWER PLANT EQUIPMENT								
	FARADAY	55 - R0.5 *	(58)	227,707.67	112,191	247,587	11,218	4.93	22.1
	NORTH FORK	55 - R0.5 *	(78)	490,238.58	345,014	527,611	21,414	4.37	24.6
	OAK GROVE	55 - R0.5 *	(57)	294,810.36	39,533	423,329	17,818	6.04	23.8
	PELTON	55 - R0.5 *	(176)	180,729.78	151,640	347,166	16,153	8.94	21.5
	RIVER MILL	55 - R0.5 *	(101)	20,116.12	7,019	33,414	1,240	6.16	26.9
	ROUND BUTTE	55 - R0.5 *	(78)	775,739.77	352,575	1,628,242	41,755	5.38	24.6
	SULLIVAN	55 - R0.5 *	(31)	109,225.68	30,729	112,357	6,743	6.17	16.7
	TOTAL MISCELLANEOUS POWER PLANT EQUIPMENT			2,098,573.86	1,030,709	2,719,706	116,341	5.54	23.4
336.00	ROADS, RAILROADS AND BRIDGES								
	FARADAY	75 - R1.5 *	(58)	1,976,298.06	720,109	2,402,442	76,894	3.89	31.2
	NORTH FORK	75 - R1.5 *	(78)	2,579,914.84	899,594	3,692,654	121,331	4.70	30.4
	OAK GROVE	75 - R1.5 *	(57)	2,322,129.51	2,348,085	1,297,658	54,378	2.34	23.9
	PELTON	75 - R1.5 *	(176)	2,148,378.02	910,543	5,010,980	160,335	7.46	31.3
	RIVER MILL	75 - R1.5 *	(101)	458,019.14	173,680	746,938	23,197	5.06	32.2
	ROUND BUTTE	75 - R1.5 *	(78)	1,575,722.57	520,847	2,283,939	76,767	4.87	29.8
	TOTAL ROADS, RAILROADS AND BRIDGES			11,060,462.14	5,580,858	15,434,611	512,902	4.64	30.1
	TOTAL HYDRAULIC PRODUCTION PLANT			478,874,557.09	180,545,811	672,288,464	19,618,726	4.10	34.3
	OTHER PRODUCTION PLANT								
341.00	STRUCTURES AND IMPROVEMENTS								
	BEAVER - CT	70 - R3 *	(8)	35,405,156.97	28,773,362	8,756,104	617,260	1.74	14.2
	COYOTE SPRINGS - CT	70 - R3 *	(5)	11,227,916.75	7,079,845	4,709,468	202,241	1.80	23.3
	PORT WESTWARD - CT	70 - R3 *	(7)	41,367,466.65	7,883,237	36,379,952	1,119,714	2.71	32.5
	PORT WESTWARD II	70 - R3 *	(7)	28,892,514.71	719,655	30,195,336	738,814	2.56	40.9
	TOTAL STRUCTURES AND IMPROVEMENTS			116,893,055.08	44,456,099	80,040,860	2,678,029	2.20	29.9



Gannett Fleming

VI-7

Portland General Electric  
December 31, 2015

PORTLAND GENERAL ELECTRIC  
TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE, ORIGINAL COST, BOOK RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ELECTRIC PLANT AS OF DECEMBER 31, 2015

ACCOUNT (1)	SURVIVOR CURVE (2)	NET SALVAGE PERCENT (3)	ORIGINAL COST AS OF DECEMBER 31, 2015 (4)	BOOK RESERVE (5)	FUTURE ACCRUALS (6)	CALCULATED ANNUAL ACCRUAL		COMPOSITE REMAINING LIFE (9)=(6)/(7)	
						AMOUNT (7)	RATE (8)=(7)/(4)		
341.01	STRUCTURES AND IMPROVEMENTS - WIND								
	BIGLOW CANYON WIND FARM	40 - R4 *	32,892,664.85	8,255,388	27,268,690	878,719	2.67	31.0	
	TUCANNON RIVER WIND FARM	40 - R4 *	17,769,588.29	512,935	18,500,524	514,475	2.90	38.0	
	TOTAL STRUCTURES AND IMPROVEMENTS - WIND		50,662,253.15	8,768,323	45,769,214	1,393,194	2.75	32.9	
342.00	FUEL HOLDERS, PRODUCERS AND ACCESSORIES								
	BEAVER - CT	48 - R3 *	51,148,868.32	48,751,107	5,466,693	433,023	0.85	12.6	
	COYOTE SPRINGS - CT	48 - R3 *	36,852,435.94	22,574,432	16,120,626	771,626	2.09	20.9	
	PORT WESTWARD - CT	48 - R3 *	9,474,575.21	4,928,251	5,209,546	177,667	1.88	29.3	
	PORT WESTWARD II	48 - R3 *	6,600,695.56	167,166	6,895,579	190,328	2.88	36.2	
	KB PIPELINE	48 - R3 *	20,488,296.46	16,025,680	6,511,446	478,089	2.33	13.6	
	TOTAL FUEL HOLDERS, PRODUCERS AND ACCESSORIES		124,564,873.49	92,446,636	40,203,890	2,050,733	1.65	19.6	
344.00	GENERATORS								
	BEAVER - CT	38 - R2 *	105,251,250.10	65,406,021	46,160,304	3,621,660	3.44	12.7	
	COYOTE SPRINGS - CT	38 - R2 *	124,431,320.70	59,928,915	70,723,972	3,879,261	3.12	18.2	
	PORT WESTWARD - CT	38 - R2 *	193,348,812.60	43,720,635	163,162,594	7,041,184	3.64	23.2	
	PORT WESTWARD II	38 - R2 *	241,967,755.26	6,952,288	251,953,210	9,736,736	4.02	25.9	
	TOTAL GENERATORS		664,999,138.66	176,007,859	532,000,080	24,278,841	3.65	21.9	
344.01	GENERATORS - WIND								
	BIGLOW CANYON WIND FARM	30 - R3 *	860,739,964.29	225,895,265	703,703,896	34,024,847	3.95	20.7	
	TUCANNON RIVER WIND FARM	30 - R3 *	446,378,931.92	16,920,717	460,704,740	18,720,225	4.19	24.6	
	TOTAL GENERATORS - WIND		1,307,118,896.21	242,815,982	1,164,408,636	52,745,072	4.04	22.1	
344.02	GENERATORS - SOLAR	20 - L2.5	1,467,561.85	41,740	1,455,173	69,881	6.12	16.2	
345.00	ACCESSORY ELECTRIC EQUIPMENT								
	DISPATCH GENERATION		11,478,510.39	2,344,228	9,708,208	297,666	2.59	32.6	
	BEAVER - CT	45 - R2.5 *	24,145,243.83	11,722,095	13,871,863	1,045,319	4.33	13.3	
	COYOTE SPRINGS - CT	45 - R2.5 *	12,132,732.79	7,630,592	5,108,777	259,310	2.14	19.7	
	PORT WESTWARD - CT	45 - R2.5 *	8,949,403.88	2,625,054	6,950,808	255,940	2.66	27.2	
	PORT WESTWARD II	45 - R2.5 *	9,473,952.07	265,080	9,872,049	310,140	3.27	31.8	
	TOTAL ACCESSORY ELECTRIC EQUIPMENT		66,179,842.96	24,587,049	45,511,705	2,168,384	3.28	21.0	
345.01	ACCESSORY ELECTRIC EQUIPMENT - WIND								
	BIGLOW CANYON WIND FARM	30 - R2.5 *	25,496,497.01	5,693,029	21,643,188	1,050,678	4.12	20.6	
	TUCANNON RIVER WIND FARM	30 - R2.5 *	15,801,270.29	585,197	16,322,162	716,827	4.54	22.8	
	TOTAL ACCESSORY ELECTRIC EQUIPMENT - WIND		41,297,767.30	6,478,226	37,965,350	1,767,505	4.28	21.5	
346.00	MISCELLANEOUS POWER PLANT EQUIPMENT								
	BEAVER - CT	55 - R2.5 *	4,351,056.14	3,549,989	1,062,131	77,741	1.79	13.7	
	COYOTE SPRINGS - CT	55 - R2.5 *	2,625,081.78	1,288,897	1,467,439	66,534	2.53	22.1	
	PORT WESTWARD - CT	55 - R2.5 *	3,176,638.78	648,833	2,752,170	93,036	2.93	29.6	
	PORT WESTWARD II	55 - R2.5 *	3,137,236.36	77,299	3,279,544	93,010	2.96	35.3	
	KB PIPELINE	55 - R2.5 *	81,794.37	67,349	18,535	1,351	1.65	13.7	
	TOTAL MISCELLANEOUS POWER PLANT EQUIPMENT		13,371,807.43	5,630,367	8,579,819	331,672	2.48	25.9	

PORTLAND GENERAL ELECTRIC  
TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE, ORIGINAL COST, BOOK RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ELECTRIC PLANT AS OF DECEMBER 31, 2015

ACCOUNT (1)	SURVIVOR CURVE (2)	NET SALVAGE PERCENT (3)	ORIGINAL COST AS OF DECEMBER 31, 2015 (4)	BOOK RESERVE (5)	FUTURE ACCRUALS (6)	CALCULATED ANNUAL ACCRUAL		COMPOSITE REMAINING LIFE (9)=(6)/(7)	
						AMOUNT (7)	RATE (8)=(7)/(4)		
346.01	MISCELLANEOUS POWER PLANT EQUIPMENT - WIND								
	BIGLOW CANYON WIND FARM	40 - R2.5 *	(8)	1,323,570.90	287,760	1,161,697	41,642	3.15	27.9
	TUCANNON RIVER WIND FARM	40 - R2.5 *	(7)	486,495.43	15,218	505,332	16,873	3.47	29.9
	TOTAL MISCELLANEOUS POWER PLANT EQUIPMENT - WIND			1,810,066.33	282,978	1,667,029	58,515	3.23	28.5
	TOTAL OTHER PRODUCTION PLANT			2,388,365,262.46	601,515,259	1,957,601,756	87,561,826	3.67	22.4
	TOTAL PRODUCTION			3,807,804,559.06	1,527,730,085	2,915,691,804	146,461,006	3.85	
	TRANSMISSION PLANT								
352.00	STRUCTURES AND IMPROVEMENTS	65 - R2.5	(15)	19,312,917.31	7,936,981	14,272,874	344,467	1.78	41.4
353.00	STATION EQUIPMENT	57 - R2	(15)	267,904,091.89	94,367,051	213,722,654	5,918,535	2.21	36.1
353.00	STATION EQUIPMENT - BOARDMAN	57 - R2	(15)	5,908,401.82	4,777,880	2,016,782	415,797	7.04	4.9
354.00	TOWERS AND FIXTURES	70 - S3	(10)	46,819,259.47	24,217,309	27,283,876	881,028	1.88	31.0
355.00	POLES AND FIXTURES	50 - R1	(50)	25,714,209.81	11,968,605	26,582,710	889,302	3.46	29.9
356.00	OVERHEAD CONDUCTORS AND DEVICES	65 - R2.5	(20)	73,514,806.59	60,343,434	27,874,334	604,930	0.82	48.1
359.00	ROADS AND TRAILS	65 - R3	0	286,332.32	159,587	128,745	3,957	1.38	32.0
	TOTAL TRANSMISSION PLANT			439,460,019.01	203,790,847	311,879,975	9,058,025	2.06	34.4
	DISTRIBUTION PLANT								
361.00	STRUCTURES AND IMPROVEMENTS	65 - R2	(25)	30,801,374.33	14,627,097	35,124,621	884,126	2.22	39.7
362.00	STATION EQUIPMENT	55 - S0	(20)	472,305,679.82	145,036,170	421,130,646	13,465,426	2.85	31.3
363.00	STORAGE BATTERY	15 - L3	(5)	387,215.83	51,298	355,279	32,923	8.50	10.8
364.00	POLES, TOWERS AND FIXTURES	45 - R1	(50)	349,610,655.27	253,174,817	271,241,166	10,332,478	2.96	26.3
365.00	OVERHEAD CONDUCTORS AND DEVICES	50 - S0.5	(70)	587,352,192.37	401,592,869	596,905,858	19,871,601	3.38	30.0
366.00	UNDERGROUND CONDUIT	80 - R4	(10)	15,385,200.81	9,995,741	6,927,980	144,328	0.94	48.0
367.00	UNDERGROUND CONDUCTORS AND DEVICES	55 - S1.5	(70)	690,312,080.69	428,571,957	744,958,560	20,951,550	3.04	35.6
368.00	LINE TRANSFORMERS	50 - R2.5	(15)	357,878,099.44	182,350,295	229,209,519	7,052,775	1.97	32.5
369.01	SERVICES - OVERHEAD	48 - R2	(30)	61,300,422.74	40,906,305	38,784,245	1,175,241	1.92	33.0
369.03	SERVICES - UNDERGROUND	50 - R4	(30)	354,770,903.06	274,949,537	186,252,637	5,108,647	1.44	36.5
370.00	METERS	29 - R2	(10)	5,009,028.71	779,879	5,720,053	353,212	5.98	18.2
370.01	METERS - AMI	15 - S2.5	(10)	136,195,804.78	41,386,300	108,429,085	11,660,826	8.71	9.1
370.02	METERS - RETAINED	16 - L0.5	(10)	7,301,494.19	3,414,262	4,617,382	655,312	8.98	7.0
371.00	INSTALLATIONS ON CUSTOMERS' PREMISES	30 - R4	0	376,133.46	282,975	93,158	6,448	1.71	14.4
373.01	CIRCUITS - OTHER	40 - L2.5	(30)	21,950,396.75	17,460,094	11,075,422	482,662	2.20	22.9
373.02	FIXTURES, ORNAMENTAL POSTS AND DEVICES	25 - L1	(30)	52,528,976.74	28,528,893	40,026,177	2,635,333	5.02	15.2
373.07	SENTINEL LIGHTING EQUIPMENT	29 - L0.5	(30)	8,491,020.98	10,386,209	652,118	41,311	0.49	15.8
	TOTAL DISTRIBUTION PLANT			3,161,854,679.97	1,853,824,698	2,701,503,926	95,052,199	3.01	28.4





Gannett Fleming

VI-9

Portland General Electric  
December 31, 2015

PORTLAND GENERAL ELECTRIC  
TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE, ORIGINAL COST, BOOK RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ELECTRIC PLANT AS OF DECEMBER 31, 2015

ACCOUNT (1)	SURVIVOR CURVE (2)	NET SALVAGE PERCENT (3)	ORIGINAL COST AS OF DECEMBER 31, 2015 (4)	BOOK RESERVE (5)	FUTURE ACCRUALS (6)	CALCULATED ANNUAL ACCRUAL		COMPOSITE REMAINING LIFE (9)=(6)/(7)		
						AMOUNT (7)	RATE (8)=(7)/(4)			
<b>GENERAL PLANT</b>										
390.00	STRUCTURES AND IMPROVEMENTS	40 - R0.5	(5)	94,090,979.72	25,831,389	72,964,140	3,598,550	3.82	20.3	
390.10	STRUCTURES AND IMPROVEMENTS - LEASE									
	CSS	SQUARE	*	0	16,087.41	8,357	7,730	2,577	16.02	3.0
	EASTPORT	SQUARE	*	0	58,754.86	57,647	1,108	1,108	1.89	1.0
	ERC TUALATIN	SQUARE	*	0	414,255.32	297,945	116,310	48,061	11.60	2.4
	HILLSBORO	SQUARE	*	0	93,336.06	44,743	48,593	0	-	-
	SALEM	SQUARE	*	0	13,580.71	702	12,879	0	-	-
	WILSONVILLE	SQUARE	*	0	272,342.13	149,291	123,051	0	-	-
	WTC	SQUARE	*	0	24,503,645.04	6,538,850	17,964,795	647,382	2.64	27.7
	TOTAL STRUCTURES AND IMPROVEMENTS - LEASE			25,372,601.63	7,097,535	18,274,466	699,120	2.76	26.1	
	OFFICE FURNITURE AND EQUIPMENT									
391.10	FURNITURE AND EQUIPMENT	15 - SQ	0	22,059,425.35	7,299,101	14,760,324	1,505,944	6.83	9.8	
391.20	COMPUTERS AND EQUIPMENT	5 - SQ	0	88,303,504.10	38,391,147	51,912,357	17,115,351	19.38	3.0	
	TOTAL OFFICE FURNITURE AND EQUIPMENT			110,362,929.45	43,690,248	66,672,681	18,621,295	16.87	3.6	
	TRANSPORTATION EQUIPMENT									
392.04	HEAVY DUTY TRUCKS	20 - S2	5	16,137,568.72	7,079,625	8,251,065	527,515	3.27	15.6	
392.05	MEDIUM DUTY TRUCKS	16 - S1.5	5	14,767,748.37	8,146,081	5,883,280	609,502	4.13	9.7	
392.06	LIGHT DUTY TRUCKS	13 - L2.5	5	10,963,150.43	5,116,816	5,296,177	626,234	5.71	8.5	
392.08	TRAILERS	30 - S0	5	6,382,394.69	3,024,836	3,038,439	173,768	2.72	17.5	
392.09	AUTOS	11 - S1.5	5	1,234,095.27	514,421	657,970	123,392	10.00	5.3	
392.10	HELICOPTER	20 - S4	5	2,703,076.25	859,756	1,711,166	141,474	5.23	12.1	
	TOTAL TRANSPORTATION EQUIPMENT			52,188,033.73	24,740,535	24,838,097	2,201,885	4.22	11.3	
393.00	STORES EQUIPMENT	20 - SQ	0	2,830,641.95	1,410,975	1,419,667	134,666	4.76	10.5	
394.00	TOOLS, SHOP AND GARAGE EQUIPMENT	20 - SQ	0	15,411,225.59	5,412,448	9,998,778	814,541	5.29	12.3	
395.00	LABORATORY EQUIPMENT	15 - SQ	0	9,245,946.80	4,126,037	5,119,110	1,037,204	11.22	4.9	
	POWER OPERATED EQUIPMENT									
396.01	MAN LIFT	14 - S1.5	10	25,700,584.24	13,451,565	9,678,961	1,210,977	4.71	8.0	
396.02	DIGGER	16 - R2.5	10	7,108,468.69	4,083,549	2,314,091	250,187	3.52	9.2	
396.03	CRANE	22 - S2.5	10	4,701,378.01	3,405,477	825,763	62,930	1.34	13.1	
396.07	CONSTRUCTION EQUIPMENT	19 - L1.5	10	7,386,692.68	3,708,898	2,939,125	249,934	3.38	11.8	
	TOTAL POWER OPERATED EQUIPMENT			44,897,143.62	24,649,489	15,757,940	1,774,028	3.95	8.9	
	COMMUNICATION EQUIPMENT									
397.01	LINE EQUIPMENT	15 - SQ	0	6,771,132.76	1,014,926	5,756,207	469,727	6.94	12.3	
397.03	RADIO, MICROWAVE AND TERMINAL EQUIPMENT	15 - SQ	0	90,674,615.01	45,187,175	45,487,440	6,141,122	6.77	7.4	
397.06	MOBILE RADIO EQUIPMENT	15 - SQ	0	354,605.46	56,797	297,808	24,804	6.99	12.0	
397.07	TELEPHONE EQUIPMENT	15 - SQ	0	848,493.02	661,698	166,795	17,716	2.09	10.5	
	TOTAL COMMUNICATION EQUIPMENT			98,648,846.25	46,920,596	51,728,250	6,653,369	6.74	7.8	
398.00	MISCELLANEOUS EQUIPMENT	20 - SQ	0	308,112.03	27,915	280,197	15,770	5.12	17.8	
	<b>TOTAL GENERAL PLANT</b>			<b>453,355,860.77</b>	<b>183,907,967</b>	<b>267,053,326</b>	<b>35,550,436</b>	<b>7.84</b>	<b>7.5</b>	
	<b>TOTAL DEPRECIABLE PLANT</b>			<b>7,862,475,118.81</b>	<b>3,769,253,597</b>	<b>6,196,129,031</b>	<b>286,121,666</b>	<b>3.64</b>	<b>21.7</b>	



Gannett Fleming

VI-10

Portland General Electric  
December 31, 2015

PORTLAND GENERAL ELECTRIC  
TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE, ORIGINAL COST, BOOK RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ELECTRIC PLANT AS OF DECEMBER 31, 2015

ACCOUNT (1)	SURVIVOR CURVE (2)	NET SALVAGE PERCENT (3)	ORIGINAL COST AS OF DECEMBER 31, 2015 (4)	BOOK RESERVE (5)	FUTURE ACCRUALS (6)	CALCULATED ANNUAL ACCRUAL		COMPOSITE REMAINING LIFE (9)=(6)/(7)
						AMOUNT (7)	RATE (8)=(7)/(4)	
<b>NONDEPRECIABLE / ACCOUNTS NOT STUDIED</b>								
302.00			182,591,124.04	43,095,243				
303.00			373,677,186.19	183,671,147				
310.00			4,161,715.00					
317.00			64,270,343.08	17,249,036				
330.00			8,047,827.00	1,419,090				
332.00				683,971				
337.00			5,128.00	3,822				
340.00			48,846.00					
347.00			13,851,275.55	375,367				
350.00			11,508,608.06	(6,755)				
359.10			34,109.00	68,148				
360.00			23,952,229.58	(1,788,512)				
370.03				(8,218)				
374.00			476,732.00	580,400				
388.00			9,654,596.49	(458,153)				
392.01				241,194				
399.00			65,289.00	109,957				
<b>TOTAL NONDEPRECIABLE / ACCOUNTS NOT STUDIED</b>			<b>690,344,908.99</b>	<b>245,235,737</b>				
<b>TOTAL ELECTRIC PLANT</b>			<b>8,552,820,027.80</b>	<b>4,014,489,334</b>	<b>6,196,129,031</b>	<b>286,121,666</b>		

\* CURVE SHOWN IS INTERIM SURVIVOR CURVE. EACH FACILITY IN THE ACCOUNT IS ASSIGNED AN INDIVIDUAL PROBABLE RETIREMENT YEAR.  
\*\* ANNUAL DEPRECIATION EXPENSE BASED ON METHOD PREVIOUSLY APPROVED BY THE OPUC IN ORDER NO. 10-478.  
\*\*\* UPDATED PER CURRENTLY-APPROVED SCHEDULE 145.

NOTES:  
ACCRUAL RATES FOR FACILITIES TO BE PLACED IN SERVICE AFTER DECEMBER 31, 2015 ARE AS FOLLOWS.

	RATE	SURVIVOR CURVE	NET SALVAGE PERCENT
CARTY			
341.00	2.61	70 - R3 *	(7)
342.00	2.92	48 - R3 *	(7)
344.00	4.35	38 - R2 *	(7)
346.00	3.12	55 - R2.5 *	(7)

PORTLAND GENERAL ELECTRIC  
TABLE 2. COMPARISON OF PROPOSED NET PLANT ACCRUALS AND PRO FORMA ACCRUALS  
AS OF DECEMBER 31, 2015

ACCOUNT (1)	ORIGINAL COST AS OF DECEMBER 31, 2015 (2)	BOOK RESERVE (3)	FUTURE ACCRUALS (4)	NET PLANT ANNUAL ACCRUAL		CURRENT COMPANY NET PLANT (7)	CURRENT NET PLANT RATE (8)	CURRENT PRO FORMA ACCRUAL (9)=(7)+(8)	ACCRUAL DIFFERENCE (10)=(9)-(8)
				AMOUNT (5)	RATE (6)=(5)/(4)				
<b>STEAM PRODUCTION PLANT</b>									
311.00	BOARDMAN								
	STRUCTURES AND IMPROVEMENTS	107,051,192.27	87,611,884	20,509,820	3,887,862	18.06	20,509,820	12.03	2,467,331 *
312.00	BOILER PLANT EQUIPMENT	258,670,948.24	182,243,279	79,014,379	15,194,946	19.23	79,014,379	12.17	9,616,050 *
312.00	BOARDMAN DECOMMISSIONING ACCRUAL	0.00	38,794,038	29,384,465	5,876,893	-	-	-	-
312.01	RAIL CARS	10,039,472.22	8,451,505	1,587,967	317,593	20.00	1,587,967	12.50	198,496 *
314.00	TURBOGENERATOR UNITS	87,020,784.20	68,284,747	19,606,245	3,747,237	19.11	19,606,245	12.17	2,386,080 *
315.00	ACCESSORY ELECTRIC EQUIPMENT	23,989,831.51	19,749,114	4,480,616	848,144	18.93	4,480,616	12.04	539,466 *
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	6,389,064.18	4,797,377	1,655,578	318,343	19.23	1,655,578	12.12	200,656 *
	TOTAL BOARDMAN	493,161,292.62	409,931,944	156,239,070	30,191,017		120,854,605		15,408,079
311.00	COLSTRIP								
	STRUCTURES AND IMPROVEMENTS	114,980,317.08	97,349,652	22,229,878	1,537,718	6.92	23,379,681	3.68	860,372
312.00	BOILER PLANT EQUIPMENT	229,441,033.29	171,920,909	66,697,766	4,598,492	6.89	68,092,176	3.76	2,594,106
314.00	TURBOGENERATOR UNITS	73,163,039.84	42,236,284	33,853,277	2,460,818	7.27	34,584,908	4.22	1,459,483
315.00	ACCESSORY ELECTRIC EQUIPMENT	23,503,535.68	19,216,964	5,226,713	378,888	7.25	5,481,748	4.14	226,116
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	6,315,521.02	5,013,262	1,554,880	113,521	7.30	1,618,035	4.39	71,032
	TOTAL COLSTRIP	447,403,446.69	335,737,071	129,562,514	9,089,437		134,036,548		5,211,109
	<b>TOTAL STEAM PRODUCTION PLANT</b>	<b>940,564,739.51</b>	<b>745,669,015</b>	<b>285,801,584</b>	<b>39,280,454</b>		<b>260,891,153</b>		<b>20,619,189</b>
	<b>HYDRAULIC PRODUCTION PLANT</b>								
331.00	STRUCTURES AND IMPROVEMENTS								
	FARADAY	6,507,398.73	1,761,056	8,520,634	231,946	2.72	8,000,042	2.64	211,201
	NORTH FORK	8,768,845.94	2,804,512	12,800,474	346,484	2.71	16,044,207	2.60	417,149
	OAK GROVE	7,808,607.05	2,731,475	9,528,038	262,667	2.76	8,981,436	2.68	240,702
	PELTON	6,091,024.87	2,465,632	14,316,997	393,296	2.75	10,303,520	2.64	272,013
	RIVER MILL	3,087,139.50	1,204,960	5,000,190	143,068	2.86	4,351,891	2.84	123,594
	ROUND BUTTE	11,632,778.01	3,211,779	17,494,566	477,852	2.73	17,145,583	2.64	452,643
	SULLIVAN	9,367,473.54	2,234,668	10,036,522	527,354	5.25	9,942,848	4.63	460,354
	TOTAL STRUCTURES AND IMPROVEMENTS	53,251,267.64	16,415,282	77,697,421	2,382,667		74,769,527		2,177,657
332.00	RESERVOIRS, DAMS AND WATERWAYS								
	FARADAY	25,710,245.82	13,348,999	27,273,190	740,910	2.72	25,216,371	2.57	648,061
	NORTH FORK	82,474,814.59	20,648,726	126,155,444	3,339,631	2.65	156,672,125	2.66	4,167,479
	OAK GROVE	24,250,758.39	20,507,796	17,565,895	476,477	2.71	15,868,342	2.58	409,403
	PELTON	10,573,893.13	9,334,743	19,849,202	570,012	2.87	12,870,433	2.74	352,650
	RIVER MILL	54,796,423.92	14,177,614	95,963,198	2,541,153	2.65	84,455,949	2.49	2,102,953
	ROUND BUTTE	111,749,067.52	33,150,025	165,763,315	4,393,932	2.65	162,410,843	2.49	4,044,030
	SULLIVAN	23,569,921.71	6,537,779	24,338,818	1,267,803	5.21	24,103,119	4.54	1,094,282
	TOTAL RESERVOIRS, DAMS AND WATERWAYS	333,125,125.08	117,705,681	476,910,062	13,329,918		481,597,182		12,818,857
333.00	WATER WHEELS, TURBINES AND GENERATORS								
	FARADAY	6,743,974.26	3,475,327	7,180,152	207,829	2.89	6,640,634	2.71	179,961
	NORTH FORK	6,899,509.02	6,282,294	5,998,832	181,063	3.02	8,206,675	2.90	237,994
	OAK GROVE	6,507,010.60	3,242,840	6,973,167	202,168	2.90	6,517,676	2.71	178,829
	PELTON	4,105,699.33	4,762,863	6,568,667	212,760	3.24	3,448,536	3.06	105,525
	RIVER MILL	5,925,913.48	2,853,284	9,057,802	260,583	2.88	7,813,360	2.69	210,179
	ROUND BUTTE	21,073,501.20	8,065,470	29,445,362	811,466	2.76	27,759,482	2.68	743,954
	SULLIVAN	9,416,266.85	3,831,447	8,503,863	452,491	5.32	8,409,700	4.64	330,210
	TOTAL WATER WHEELS, TURBINES AND GENERATORS	60,671,874.74	32,513,525	73,728,045	2,328,360		68,796,063		2,044,453

283,927

PORTLAND GENERAL ELECTRIC  
TABLE 2. COMPARISON OF PROPOSED NET PLANT ACCRUALS AND PRO FORMA ACCRUALS  
AS OF DECEMBER 31, 2015

ACCOUNT (1)	ORIGINAL COST AS OF DECEMBER 31, 2015	BOOK RESERVE	FUTURE ACCRUALS	NET PLANT ANNUAL ACCRUAL		CURRENT COMPANY NET PLANT	CURRENT NET PLANT RATE	CURRENT PRO FORMA ACCRUAL	ACCRUAL DIFFERENCE	
	(2)	(3)	(4)	AMOUNT (5)	RATE (6)=(5)/(4)	(7)	(8)	(9)=(7)x(8)	(10)=(5)-(9)	
334.00	ACCESSORY ELECTRIC EQUIPMENT									
	FARADAY	2,581,038.84	1,266,781	2,811,213	93,695	3.33	2,090,530	3.14	65,580	20,115
	NORTH FORK	1,094,113.25	748,624	1,198,898	39,649	3.31	1,166,074	3.39	39,530	119
	OAK GROVE	3,252,567.74	959,520	4,147,011	144,195	3.48	3,268,818	3.08	100,680	43,515
	PELTON	2,526,584.92	1,078,094	5,895,280	191,498	3.25	3,343,430	3.09	103,312	88,186
	RIVER MILL	2,613,282.13	1,196,518	4,056,179	133,436	3.29	2,582,741	3.05	79,079	54,357
	ROUND BUTTE	2,312,032.27	920,949	3,194,468	102,040	3.19	2,200,295	2.98	65,569	36,471
	SULLIVAN	4,287,664.39	1,121,270	4,495,570	244,005	5.43	4,239,310	4.74	200,896	43,109
	TOTAL ACCESSORY ELECTRIC EQUIPMENT	18,667,253.53	7,291,756	25,798,619	948,518		18,898,193		654,645	293,873
335.00	MISCELLANEOUS POWER PLANT EQUIPMENT									
	FARADAY	227,707.87	112,191	247,587	11,218	4.53	149,673	4.28	6,406	4,812
	NORTH FORK	490,239.58	345,014	527,611	21,414	4.08	390,344	3.88	15,145	8,269
	OAK GROVE	294,816.36	39,533	423,329	17,818	4.21	270,024	3.86	10,423	7,395
	PELTON	180,729.78	151,648	347,166	16,153	4.65	101,374	4.43	4,491	11,662
	RIVER MILL	20,116.12	7,019	33,414	1,240	3.71	19,132	3.64	696	544
	ROUND BUTTE	775,739.77	352,575	1,028,242	41,755	4.06	655,887	3.97	26,039	15,716
	SULLIVAN	109,225.68	30,729	112,357	6,743	6.00	105,803	5.44	5,756	987
	TOTAL MISCELLANEOUS POWER PLANT EQUIPMENT	2,098,573.96	1,038,709	2,719,706	116,341		1,692,237		68,956	47,385
336.00	ROADS, RAILROADS AND BRIDGES									
	FARADAY	1,976,298.06	720,109	2,402,442	76,894	3.20	1,552,634	2.93	45,492	31,402
	NORTH FORK	2,579,914.84	899,594	3,692,654	121,331	3.29	2,970,278	3.12	92,673	28,658
	OAK GROVE	2,322,129.51	2,348,085	1,297,658	54,378	4.19	90,151	3.05	2,750	51,628
	PELTON	2,148,378.02	918,543	5,010,980	160,335	3.20	2,089,188	2.94	61,422	98,913
	RIVER MILL	458,019.14	173,680	748,938	23,197	3.11	421,745	2.93	12,357	10,840
	ROUND BUTTE	1,575,722.57	520,847	2,283,939	76,767	3.36	1,527,592	3.18	49,577	28,190
	TOTAL ROADS, RAILROADS AND BRIDGES	11,060,462.14	5,580,858	15,434,611	512,902		8,651,586		263,271	249,631
	<b>TOTAL HYDRAULIC PRODUCTION PLANT</b>	<b>478,874,557.09</b>	<b>180,545,811</b>	<b>672,288,484</b>	<b>19,518,726</b>		<b>654,404,793</b>		<b>18,027,838</b>	<b>1,690,888</b>
	<b>OTHER PRODUCTION PLANT</b>									
341.00	STRUCTURES AND IMPROVEMENTS									
	BEAVER - CT	35,405,156.97	28,773,362	8,756,104	617,260	7.05	9,464,208	8.11	578,263	38,997
	COYOTE SPRINGS - CT	11,227,916.75	7,079,845	4,709,468	202,241	4.29	5,046,305	4.02	202,861	(620)
	PORT WESTWARD - CT	41,367,466.65	7,883,237	36,379,952	1,119,714	3.08	37,620,976	3.09	1,162,468	(42,774)
	PORT WESTWARD II	28,892,514.71	719,655	30,195,336	738,814	2.45	30,195,336	2.36	712,610	26,204
	TOTAL STRUCTURES AND IMPROVEMENTS	118,893,055.08	44,456,099	80,040,860	2,678,029		82,326,825		2,656,223	21,806
341.01	STRUCTURES AND IMPROVEMENTS - WIND									
	BIGLOW CANYON WIND FARM	32,802,664.85	8,255,388	27,260,650	878,719	3.22	27,597,617	2.94	811,370	67,349
	TUCANNON RIVER WIND FARM	17,769,589.29	512,935	18,500,524	514,475	2.78	19,389,004	2.52	488,603	25,872
	TOTAL STRUCTURES AND IMPROVEMENTS - WIND	50,662,253.15	8,768,323	45,769,214	1,393,194		46,986,621		1,299,973	93,221
342.00	FUEL HOLDERS, PRODUCERS AND ACCESSORIES									
	BEAVER - CT	51,148,868.32	48,751,107	5,466,693	433,023	7.92	6,489,671	6.70	434,808	(1,785)
	COYOTE SPRINGS - CT	36,852,435.94	22,574,432	16,120,626	771,626	4.79	17,228,189	4.22	728,946	44,680
	PORT WESTWARD - CT	9,474,578.21	4,928,251	5,209,546	177,667	3.41	5,493,783	3.08	169,209	8,458
	PORT WESTWARD II	6,600,696.56	167,166	6,895,570	190,326	2.76	6,895,579	2.40	165,494	24,834
	KB PIPELINE	20,488,296.46	16,025,680	6,511,446	478,089	7.34	6,101,680	6.14	374,643	103,446
	TOTAL FUEL HOLDERS, PRODUCERS AND ACCESSORIES	124,564,873.49	92,446,636	40,203,890	2,050,733		42,206,912		1,871,099	179,634

Gannett Fleming

VI-12

Portland General Electric  
December 31, 2015

PORTLAND GENERAL ELECTRIC  
TABLE 2. COMPARISON OF PROPOSED NET PLANT ACCRUALS AND PRO FORMA ACCRUALS  
AS OF DECEMBER 31, 2015

ACCOUNT (1)	ORIGINAL COST AS OF DECEMBER 31, 2015 (2)	BOOK RESERVE (3)	FUTURE ACCRUALS (4)	NET PLANT ANNUAL ACCRUAL		CURRENT COMPANY NET PLANT (7)	CURRENT NET PLANT RATE (8)	CURRENT PRO FORMA ACCRUAL (9)=(7)x(8)	ACCRUAL DIFFERENCE (10)=(5)-(9)	
				AMOUNT (5)	RATE (6)=(5)/(4)					
344.00	GENERATORS									
	BEAVER - CT	105,251,250.10	65,406,021	46,160,304	3,621,660	7.85	48,265,329	6.71	3,238,604	383,056
	COYOTE SPRINGS - CT	124,431,320.70	59,928,915	70,723,972	3,879,261	5.49	74,456,911	5.06	3,767,520	111,741
	PORT WESTWARD - CT	193,348,812.60	43,720,635	163,162,594	7,041,184	4.32	168,963,059	4.10	6,927,485	113,699
	PORT WESTWARD II	241,967,755.26	6,952,288	251,953,210	9,736,736	3.86	251,953,210	2.74	6,903,518	2,833,218
	TOTAL GENERATORS	664,999,138.66	176,007,859	532,000,080	24,278,841		543,638,509		20,837,127	3,441,714
344.01	GENERATORS - WIND									
	BIGLOW CANYON WIND FARM	860,739,964.29	225,895,265	703,703,896	34,024,847	4.84	712,311,296	4.34	30,914,310	3,110,537
	TUCANNON RIVER WIND FARM	445,378,931.92	16,920,717	460,704,740	18,720,225	4.06	483,023,687	3.34	16,132,991	2,587,234
	TOTAL GENERATORS - WIND	1,307,118,896.21	242,815,982	1,164,408,636	52,745,072		1,195,334,983		47,047,301	5,697,771
344.02	GENERATORS - SOLAR	1,467,561.85	41,740	1,455,173	89,881	6.18	1,455,173	6.53	95,023	(5,142)
345.00	ACCESSORY ELECTRIC EQUIPMENT									
	DISPATCH GENERATION	11,478,510.39	2,344,228	9,708,208	297,666	3.07	9,822,993	3.51	344,787	(47,121)
	BEAVER - CT	24,145,243.83	11,722,095	13,871,863	1,045,319	7.54	13,871,863	7.32	1,015,420	29,899
	COYOTE SPRINGS - CT	12,132,732.79	7,630,592	5,108,777	259,310	5.08	5,230,105	5.05	264,120	(4,810)
	PORT WESTWARD - CT	8,949,403.88	2,625,054	6,950,808	255,940	3.68	6,861,314	3.69	263,182	2,758
	PORT WESTWARD II	9,473,952.07	265,080	9,872,049	310,149	3.14	9,777,309	2.68	262,032	48,117
	TOTAL ACCESSORY ELECTRIC EQUIPMENT	66,179,842.96	24,587,049	45,511,705	2,168,384		45,563,584		2,139,542	28,842
345.01	ACCESSORY ELECTRIC EQUIPMENT - WIND									
	BIGLOW CANYON WIND FARM	25,496,497.01	5,893,029	21,643,188	1,050,678	4.85	21,133,258	4.51	953,110	87,568
	TUCANNON RIVER WIND FARM	15,801,270.29	585,197	16,322,162	716,827	4.39	16,164,150	3.34	539,883	176,944
	TOTAL ACCESSORY ELECTRIC EQUIPMENT - WIND	41,297,767.30	6,478,226	37,965,350	1,767,505		37,297,408		1,492,993	274,512
346.00	MISCELLANEOUS POWER PLANT EQUIPMENT									
	BEAVER - CT	4,351,056.14	3,549,989	1,062,131	77,741	7.32	888,089	6.33	56,216	21,525
	COYOTE SPRINGS - CT	2,625,081.78	1,288,897	1,467,439	66,534	4.53	1,388,686	4.26	59,158	7,376
	PORT WESTWARD - CT	3,176,638.78	646,833	2,752,170	93,036	3.38	2,593,339	3.32	86,069	6,937
	PORT WESTWARD II	3,137,236.36	77,299	3,279,544	93,010	2.84	3,122,682	2.45	76,506	16,504
	KB PIPELINE	81,794.37	67,349	18,535	1,351	7.29	16,081	6.28	1,010	341
	TOTAL MISCELLANEOUS POWER PLANT EQUIPMENT	13,371,807.43	5,630,367	8,579,819	331,672		8,008,876		278,988	52,634
346.01	MISCELLANEOUS PLANT EQUIPMENT - WIND									
	BIGLOW CANYON WIND FARM	1,323,570.90	267,760	1,161,697	41,642	3.56	1,082,282	3.97	42,967	(1,325)
	TUCANNON RIVER WIND FARM	486,495.43	15,218	505,332	16,873	3.34	481,007	2.88	13,853	3,020
	TOTAL MISCELLANEOUS POWER PLANT EQUIPMENT - WIND	1,810,066.33	282,978	1,667,029	58,515		1,563,289		56,820	1,695
	<b>TOTAL OTHER PRODUCTION PLANT</b>	<b>2,388,365,262.46</b>	<b>601,515,259</b>	<b>1,957,601,756</b>	<b>87,561,826</b>		<b>2,004,382,180</b>		<b>77,775,088</b>	<b>9,785,738</b>
	<b>TOTAL PRODUCTION</b>	<b>3,807,804,559.06</b>	<b>1,527,730,085</b>	<b>2,915,691,804</b>	<b>146,461,006</b>		<b>2,919,678,126</b>		<b>116,422,115</b>	<b>24,161,998</b>
	<b>TRANSMISSION PLANT</b>									
352.00	STRUCTURES AND IMPROVEMENTS	19,312,917.31	7,936,981	14,272,874	344,467	2.41	14,272,874	2.68	382,513	(38,046)
353.00	STATION EQUIPMENT	267,904,091.69	94,367,051	213,722,654	5,918,535	2.77	213,722,654	2.89	6,176,585	(258,050)
353.00	STATION EQUIPMENT - BOARDMAN	5,908,401.82	4,777,880	2,016,782	415,797	20.62	2,016,782	2.89	58,285	357,512
354.00	TOWERS AND FIXTURES	46,819,259.47	24,217,309	27,283,876	881,028	3.23	27,283,876	2.89	788,504	92,524
355.00	POLES AND FIXTURES	25,714,209.81	11,988,605	26,582,710	889,302	3.35	26,582,710	3.15	837,355	51,947
356.00	OVERHEAD CONDUCTORS AND DEVICES	73,514,806.59	60,343,434	27,674,334	604,939	2.17	36,225,815	2.39	841,697	(236,950)
359.00	ROADS AND TRAILS	286,332.32	159,587	126,745	3,957	3.12	126,745	3.46	4,385	(428)
	<b>TOTAL TRANSMISSION PLANT</b>	<b>439,460,019.01</b>	<b>203,790,847</b>	<b>311,879,975</b>	<b>9,058,025</b>		<b>319,231,456</b>		<b>9,089,524</b>	<b>(31,499)</b>

PORTLAND GENERAL ELECTRIC  
TABLE 2. COMPARISON OF PROPOSED NET PLANT ACCRUALS AND PRO FORMA ACCRUALS  
AS OF DECEMBER 31, 2015

ACCOUNT (1)	ORIGINAL COST AS OF DECEMBER 31, 2015 (2)	BOOK RESERVE (3)	FUTURE ACCRUALS (4)	NET PLANT ANNUAL ACCRUAL		CURRENT COMPANY NET PLANT (7)	CURRENT NET PLANT RATE (8)	CURRENT PRO FORMA ACCRUAL (9)=(7)x(8)	ACCRUAL DIFFERENCE (10)=(9)-(4)	
				AMOUNT (5)	RATE (6)=(5)/(4)					
<b>DISTRIBUTION PLANT</b>										
361.00	STRUCTURES AND IMPROVEMENTS	39,801,374.33	14,627,097	35,124,821	884,126	2.52	35,124,621	2.36	828,941	55,185
362.00	STATION EQUIPMENT	472,305,679.82	145,636,170	421,130,646	13,465,426	3.20	421,130,646	3.28	13,813,085	(347,659)
363.00	STORAGE BATTERY	387,215.83	51,290	355,279	32,923	9.27	355,279	7.70	27,356	5,567
364.00	POLES, TOWERS AND FIXTURES	349,810,655.27	253,174,817	271,241,166	10,332,478	3.81	306,202,231	3.58	10,962,040	(629,562)
365.00	OVERHEAD CONDUCTORS AND DEVICES	587,352,182.37	401,592,869	596,905,858	19,871,601	3.33	596,905,858	3.45	20,593,252	(721,651)
366.00	UNDERGROUND CONDUIT	15,385,200.81	9,995,741	6,927,980	144,328	2.08	7,389,536	2.20	162,570	(18,242)
367.00	UNDERGROUND CONDUCTORS AND DEVICES	690,312,080.69	428,571,957	744,958,580	20,951,550	2.81	744,958,580	3.09	23,019,220	(2,067,670)
368.00	LINE TRANSFORMERS	357,878,099.44	182,350,295	229,208,519	7,052,775	3.08	247,103,424	3.55	8,772,172	(1,719,397)
369.01	SERVICES - OVERHEAD	61,300,422.74	40,906,305	39,784,245	1,175,241	3.03	47,979,308	3.18	1,525,742	(350,501)
369.03	SERVICES - UNDERGROUND	354,770,903.06	274,949,537	186,252,637	5,106,647	2.74	239,468,272	2.78	6,657,218	(1,550,571)
370.00	METERS	5,909,028.71	779,879	5,720,053	353,212	6.17	5,601,872	5.21	291,858	61,354
370.01	METERS - AMI	136,195,804.78	41,386,300	108,429,085	11,860,826	10.94	105,705,169	8.28	8,752,388	3,108,430
370.02	METERS - RETAINED	7,301,494.19	3,414,262	4,617,382	655,312	14.19	4,471,352	13.68	611,681	43,631
371.00	INSTALLATIONS ON CUSTOMERS' PREMISES	376,133.46	282,975	93,158	6,448	6.92	93,158	5.94	5,534	914
373.01	CIRCUITS - OTHER	21,950,396.75	17,460,094	11,075,422	482,662	4.36	11,075,422	3.64	403,145	79,517
373.02	FIXTURES, ORNAMENTAL POSTS AND DEVICES	52,526,976.74	28,258,893	40,026,177	2,835,333	6.58	40,026,177	6.25	2,601,630	133,697
373.07	SENTINEL LIGHTING EQUIPMENT	8,491,020.98	10,366,209	652,118	41,311	6.33	652,118	6.28	40,953	358
	<b>TOTAL DISTRIBUTION PLANT</b>	<b>3,161,854,679.97</b>	<b>1,853,824,698</b>	<b>2,701,503,926</b>	<b>95,052,199</b>		<b>2,814,243,023</b>		<b>98,968,791</b>	<b>(3,916,692)</b>
<b>GENERAL PLANT</b>										
390.00	STRUCTURES AND IMPROVEMENTS	94,090,979.72	25,831,369	72,964,140	3,598,550	4.93	72,964,140	4.85	3,538,761	59,789
390.10	STRUCTURES AND IMPROVEMENTS - LEASE									
	CSS	16,087.41	8,357	7,730	2,577	33.34	7,730	16.66	3,081	(484)
	EASTPORT	50,754.96	57,647	1,108	1,108	100.00	1,108	25.51	1,108	0
	ERC TUALATIN	414,255.32	297,945	116,310	40,061	41.32	116,310	18.45	47,392	669
	HILLSBORO	93,336.06	44,743	48,593	0	-	48,593	100.00	16,159	(16,159)
	SALEM	13,560.71	702	12,879	0	-	12,879	41.32	2,810	(2,810)
	WILSONVILLE	272,342.13	149,291	123,051	0	-	123,051	44.45	29,452	(29,452)
	WTC	24,503,645.04	6,538,850	17,964,795	647,382	3.60	17,964,795	3.25	583,856	63,526
	<b>TOTAL STRUCTURES AND IMPROVEMENTS - LEASE</b>	<b>25,372,001.63</b>	<b>7,097,535</b>	<b>18,274,466</b>	<b>699,128</b>		<b>18,274,466</b>		<b>603,038</b>	<b>15,290</b>
	OFFICE FURNITURE AND EQUIPMENT									
391.10	FURNITURE AND EQUIPMENT	22,059,425.35	7,299,101	14,760,324	1,505,944	10.20	14,760,324	16.03	2,366,080	(860,136)
391.20	COMPUTERS AND EQUIPMENT	88,303,504.10	36,391,147	51,912,357	17,115,351	32.97	51,912,357	36.17	18,776,700	(1,661,349)
	<b>TOTAL OFFICE FURNITURE AND EQUIPMENT</b>	<b>110,362,929.45</b>	<b>43,690,248</b>	<b>66,672,681</b>	<b>18,621,295</b>		<b>66,672,681</b>		<b>21,142,779</b>	<b>(2,521,484)</b>
	TRANSPORTATION EQUIPMENT									
392.04	HEAVY DUTY TRUCKS	16,137,568.72	7,079,625	8,251,065	527,515	6.39	7,444,187	7.09	527,793	(278)
392.05	MEDIUM DUTY TRUCKS	14,767,748.37	8,146,081	5,883,280	609,502	10.36	5,144,893	11.65	599,380	10,122
392.06	LIGHT DUTY TRUCKS	10,963,150.43	5,118,816	5,296,177	628,234	11.82	4,748,019	16.67	791,495	(165,261)
392.08	TRAILERS	6,382,394.69	3,024,836	3,038,439	173,768	5.72	2,719,319	7.07	192,256	(18,488)
392.09	AUTOS	1,234,095.27	514,421	657,970	123,392	18.75	596,265	18.85	100,471	22,921
392.10	HELICOPTER	2,703,076.25	856,756	1,711,186	141,474	8.27	1,578,013	6.57	103,544	37,930
	<b>TOTAL TRANSPORTATION EQUIPMENT</b>	<b>52,189,033.73</b>	<b>24,740,535</b>	<b>24,838,087</b>	<b>2,201,885</b>		<b>22,228,696</b>		<b>2,314,938</b>	<b>(113,053)</b>
393.00	STORES EQUIPMENT	2,830,641.95	1,410,975	1,419,667	134,666	9.49	1,419,667	8.67	123,085	11,581
394.00	TOOLS, SHOP AND GARAGE EQUIPMENT	15,411,225.59	5,412,448	9,998,778	814,541	8.15	9,998,778	12.15	1,214,852	(400,311)
395.00	LABORATORY EQUIPMENT	9,245,948.60	4,126,837	5,119,110	1,037,204	20.26	5,119,110	12.81	655,758	381,446

PORTLAND GENERAL ELECTRIC  
TABLE 2. COMPARISON OF PROPOSED NET PLANT ACCRUALS AND PRO FORMA ACCRUALS  
AS OF DECEMBER 31, 2015

ACCOUNT (1)	ORIGINAL COST AS OF DECEMBER 31, 2015 (2)	BOOK RESERVE (3)	FUTURE ACCRUALS (4)	NET PLANT ANNUAL ACCRUAL		CURRENT COMPANY NET PLANT (7)	CURRENT NET PLANT RATE (8)	CURRENT PRO FORMA ACCRUAL (9)=(7)x(8)	ACCRUAL DIFFERENCE (10)=(5)-(9)	
				AMOUNT (5)	RATE (6)=(5)/(4)					
POWER OPERATED EQUIPMENT										
396.01	MAN LIFT	25,700,584.24	13,451,565	9,678,961	1,210,977	12.51	10,963,990	13.07	1,432,993	(222,016)
396.02	DIGGER	7,108,488.69	4,083,549	2,314,091	250,187	10.81	2,669,515	9.63	257,074	(5,887)
396.03	CRANE	4,701,378.01	3,405,477	825,763	62,930	7.62	1,060,832	7.41	78,608	(15,670)
396.07	CONSTRUCTION EQUIPMENT	7,386,692.68	3,708,898	2,939,125	249,934	8.50	3,308,460	9.12	301,732	(51,798)
	TOTAL POWER OPERATED EQUIPMENT	44,897,143.62	24,649,489	15,757,940	1,774,028		18,002,797		2,070,407	(296,379)
COMMUNICATION EQUIPMENT										
397.01	LINE EQUIPMENT	6,771,132.76	1,014,926	5,756,207	469,727	8.16	5,756,207	9.03	519,785	(50,058)
397.03	RADIO, MICROWAVE AND TERMINAL EQUIPMENT	90,674,615.01	45,187,175	45,487,440	6,141,122	13.50	45,487,440	15.62	7,105,138	(964,016)
397.06	MOBILE RADIO EQUIPMENT	354,605.46	56,797	297,808	24,804	8.33	297,808	8.64	25,731	(927)
397.07	TELEPHONE EQUIPMENT	848,493.02	661,698	186,795	17,716	9.48	186,795	19.84	37,060	(19,344)
	TOTAL COMMUNICATION EQUIPMENT	98,648,846.25	46,920,596	51,728,250	6,653,369		51,728,250		7,687,714	(1,034,345)
398.00	MISCELLANEOUS EQUIPMENT	308,112.03	27,915	280,197	15,770	5.63	280,197	6.37	17,849	(2,079)
	TOTAL GENERAL PLANT	453,355,860.77	183,907,967	287,053,326	35,580,436		266,888,782		39,449,981	(3,899,546)
	TOTAL DEPRECIABLE PLANT	7,862,475,118.81	3,769,253,597	6,196,129,031	286,121,686		6,319,841,387		263,930,411	16,314,362

\* ANNUAL DEPRECIATION EXPENSE BASED ON METHOD PREVIOUSLY APPROVED BY THE OPUC IN ORDER NO. 10-478

NOTE: ACCRUAL RATES FOR FACILITIES TO BE PLACED IN SERVICE AFTER DECEMBER 31, 2015 ARE AS FOLLOWS.

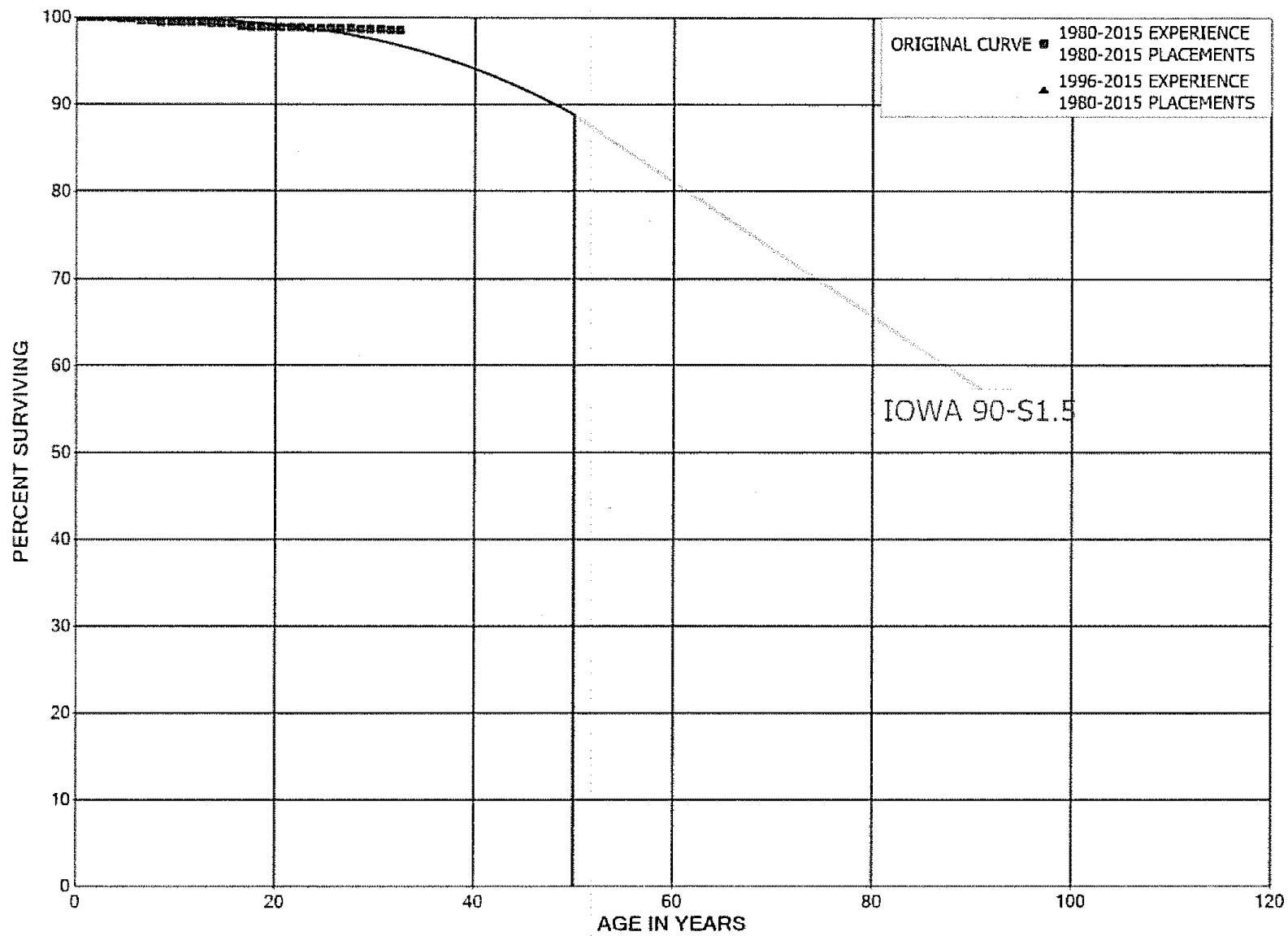
CARTY	RATE
341.00	2.44
342.00	2.73
344.00	4.07
346.00	2.92

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## PART VII. SERVICE LIFE STATISTICS



PORTLAND GENERAL ELECTRIC  
 ACCOUNT 311 STRUCTURES AND IMPROVEMENTS  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



PORTLAND GENERAL ELECTRIC

ACCOUNT 311 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1980-2015			EXPERIENCE BAND 1980-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	243,483,315		0.0000	1.0000	100.00
0.5	247,617,463	8,537	0.0000	1.0000	100.00
1.5	245,256,566	25,653	0.0001	0.9999	100.00
2.5	243,691,220	11,009	0.0000	1.0000	99.99
3.5	240,822,987	239,759	0.0010	0.9990	99.98
4.5	240,361,529		0.0000	1.0000	99.88
5.5	222,343,787	547,430	0.0025	0.9975	99.88
6.5	221,508,390	71,804	0.0003	0.9997	99.64
7.5	219,802,025	474,260	0.0022	0.9978	99.60
8.5	218,560,453	2,851	0.0000	1.0000	99.39
9.5	218,269,100		0.0000	1.0000	99.39
10.5	215,753,286	28,361	0.0001	0.9999	99.39
11.5	215,006,973	0	0.0000	1.0000	99.37
12.5	214,329,920	91,491	0.0004	0.9996	99.37
13.5	214,072,209	24,689	0.0001	0.9999	99.33
14.5	213,607,062		0.0000	1.0000	99.32
15.5	213,604,048	900,043	0.0042	0.9958	99.32
16.5	212,691,420	110,859	0.0005	0.9995	98.90
17.5	212,501,952	18,310	0.0001	0.9999	98.85
18.5	212,367,679		0.0000	1.0000	98.84
19.5	211,820,425	15,963	0.0001	0.9999	98.84
20.5	211,736,967	89,930	0.0004	0.9996	98.83
21.5	210,884,139	9,171	0.0000	1.0000	98.79
22.5	210,497,506	35,264	0.0002	0.9998	98.79
23.5	206,873,670	2,682	0.0000	1.0000	98.77
24.5	206,520,907	12,647	0.0001	0.9999	98.77
25.5	206,216,816	12,993	0.0001	0.9999	98.76
26.5	206,193,829	181,908	0.0009	0.9991	98.76
27.5	205,799,922	31,748	0.0002	0.9998	98.67
28.5	205,585,095	91,943	0.0004	0.9996	98.66
29.5	168,734,394	28,719	0.0002	0.9998	98.61
30.5	168,565,597	133,926	0.0008	0.9992	98.60
31.5	92,744,476		0.0000	1.0000	98.52
32.5	92,689,333		0.0000	1.0000	98.52
33.5	92,391,644	242,765	0.0026	0.9974	98.52
34.5	90,026,484		0.0000	1.0000	98.26
35.5					98.26

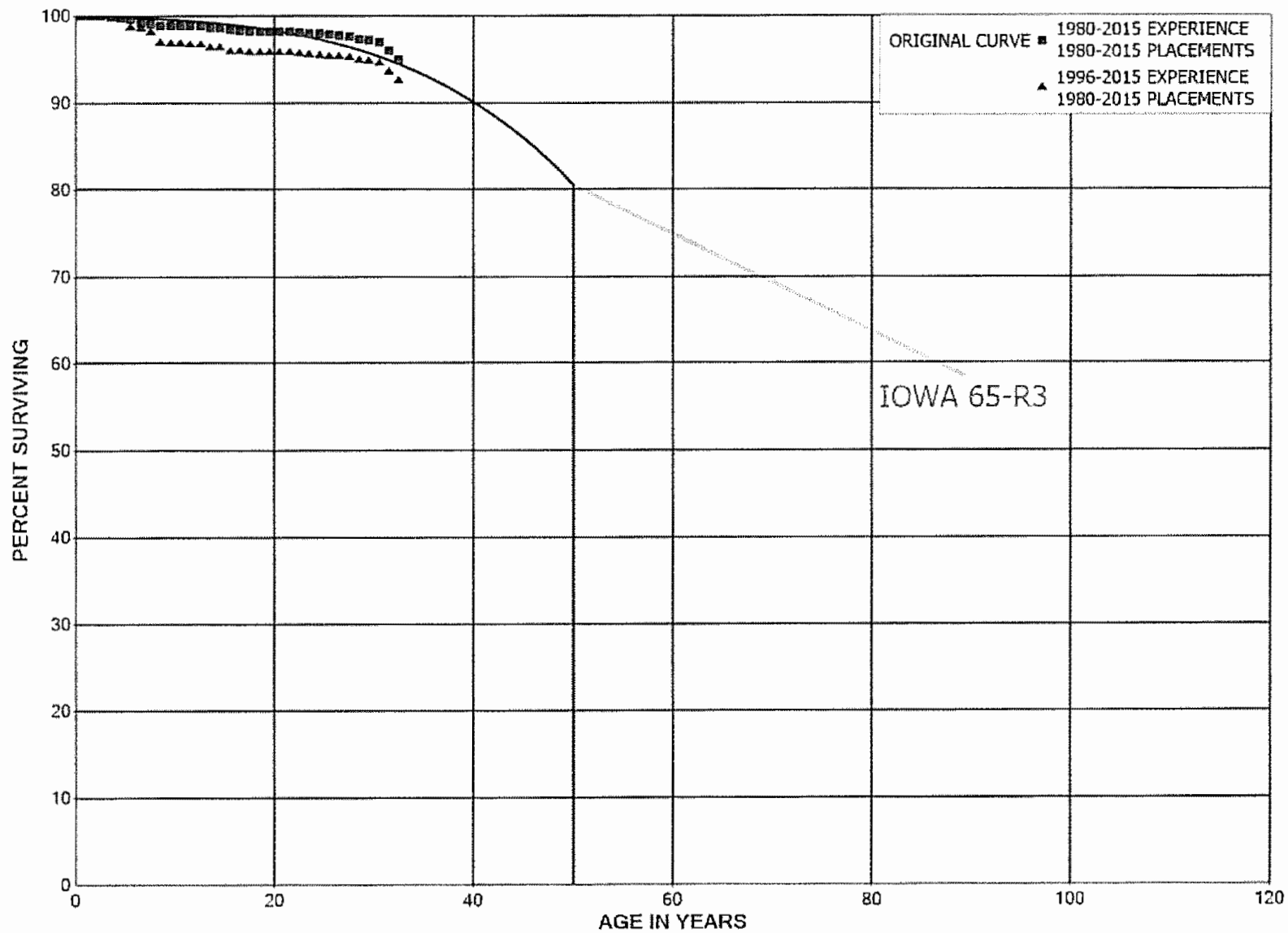
PORTLAND GENERAL ELECTRIC

ACCOUNT 311 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1980-2015			EXPERIENCE BAND 1996-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	14,742,544		0.0000	1.0000	100.00
0.5	15,196,393		0.0000	1.0000	100.00
1.5	13,627,589		0.0000	1.0000	100.00
2.5	12,414,801		0.0000	1.0000	100.00
3.5	10,412,873	13,810	0.0013	0.9987	100.00
4.5	10,599,228		0.0000	1.0000	99.87
5.5	10,707,750		0.0000	1.0000	99.87
6.5	10,442,361		0.0000	1.0000	99.87
7.5	9,019,800	37,710	0.0042	0.9958	99.87
8.5	8,362,664	1,984	0.0002	0.9998	99.45
9.5	45,798,277		0.0000	1.0000	99.43
10.5	43,497,815		0.0000	1.0000	99.43
11.5	118,984,292	0	0.0000	1.0000	99.43
12.5	118,459,854	91,491	0.0008	0.9992	99.43
13.5	118,594,032	24,689	0.0002	0.9998	99.35
14.5	120,251,279		0.0000	1.0000	99.33
15.5	213,604,048	900,043	0.0042	0.9958	99.33
16.5	212,691,420	110,859	0.0005	0.9995	98.91
17.5	212,501,952	18,310	0.0001	0.9999	98.86
18.5	212,367,679		0.0000	1.0000	98.85
19.5	211,820,425	15,963	0.0001	0.9999	98.85
20.5	211,736,967	89,930	0.0004	0.9996	98.84
21.5	210,884,139	9,171	0.0000	1.0000	98.80
22.5	210,497,506	35,264	0.0002	0.9998	98.80
23.5	206,873,670	2,682	0.0000	1.0000	98.78
24.5	206,520,907	12,647	0.0001	0.9999	98.78
25.5	206,216,816	12,993	0.0001	0.9999	98.77
26.5	206,193,829	181,908	0.0009	0.9991	98.77
27.5	205,799,922	31,748	0.0002	0.9998	98.68
28.5	205,585,095	91,943	0.0004	0.9996	98.66
29.5	168,734,394	28,719	0.0002	0.9998	98.62
30.5	168,565,597	133,926	0.0008	0.9992	98.60
31.5	92,744,476		0.0000	1.0000	98.52
32.5	92,689,333		0.0000	1.0000	98.52
33.5	92,391,644	242,765	0.0026	0.9974	98.52
34.5	90,026,484		0.0000	1.0000	98.27
35.5					98.27

PORTLAND GENERAL ELECTRIC  
ACCOUNT 312 BOILER PLANT EQUIPMENT  
ORIGINAL AND SMOOTH SURVIVOR CURVES



Gannett Fleming

VII-5

Portland General Electric  
December 31, 2015

PORTLAND GENERAL ELECTRIC

ACCOUNT 312 BOILER PLANT EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1980-2015			EXPERIENCE BAND 1980-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	544,768,083		0.0000	1.0000	100.00
0.5	547,955,564	123,746	0.0002	0.9998	100.00
1.5	536,669,039	151,230	0.0003	0.9997	99.98
2.5	504,725,102	500,435	0.0010	0.9990	99.95
3.5	500,044,590	555,767	0.0011	0.9989	99.85
4.5	458,310,210	605,602	0.0013	0.9987	99.74
5.5	422,884,346	1,910,260	0.0045	0.9955	99.61
6.5	414,550,004	373,513	0.0009	0.9991	99.16
7.5	412,498,861	762,432	0.0018	0.9982	99.07
8.5	406,879,446	59,439	0.0001	0.9999	98.88
9.5	400,893,115	12,019	0.0000	1.0000	98.87
10.5	386,453,138	136,974	0.0004	0.9996	98.87
11.5	383,007,798	102,856	0.0003	0.9997	98.83
12.5	380,083,608	844,615	0.0022	0.9978	98.81
13.5	378,425,427	66,079	0.0002	0.9998	98.59
14.5	377,779,606	854,560	0.0023	0.9977	98.57
15.5	376,814,314	124,561	0.0003	0.9997	98.35
16.5	376,149,153	349,708	0.0009	0.9991	98.31
17.5	371,130,585	28,867	0.0001	0.9999	98.22
18.5	370,959,219		0.0000	1.0000	98.21
19.5	362,667,539	59,046	0.0002	0.9998	98.21
20.5	360,449,995	69,112	0.0002	0.9998	98.20
21.5	357,967,528	251,613	0.0007	0.9993	98.18
22.5	356,274,531	464,600	0.0013	0.9987	98.11
23.5	360,342,859	312,258	0.0009	0.9991	97.98
24.5	358,452,963	404,190	0.0011	0.9989	97.90
25.5	357,671,515	165,840	0.0005	0.9995	97.79
26.5	357,330,323	494,359	0.0014	0.9986	97.74
27.5	356,287,937	1,049,818	0.0029	0.9971	97.61
28.5	354,759,569	641,457	0.0018	0.9982	97.32
29.5	279,500,727	466,812	0.0017	0.9983	97.14
30.5	258,371,430	2,757,462	0.0107	0.9893	96.98
31.5	154,680,590	1,657,720	0.0107	0.9893	95.95
32.5	152,615,734	2,086,538	0.0137	0.9863	94.92
33.5	148,385,130		0.0000	1.0000	93.62
34.5	145,032,128		0.0000	1.0000	93.62
35.5					93.62

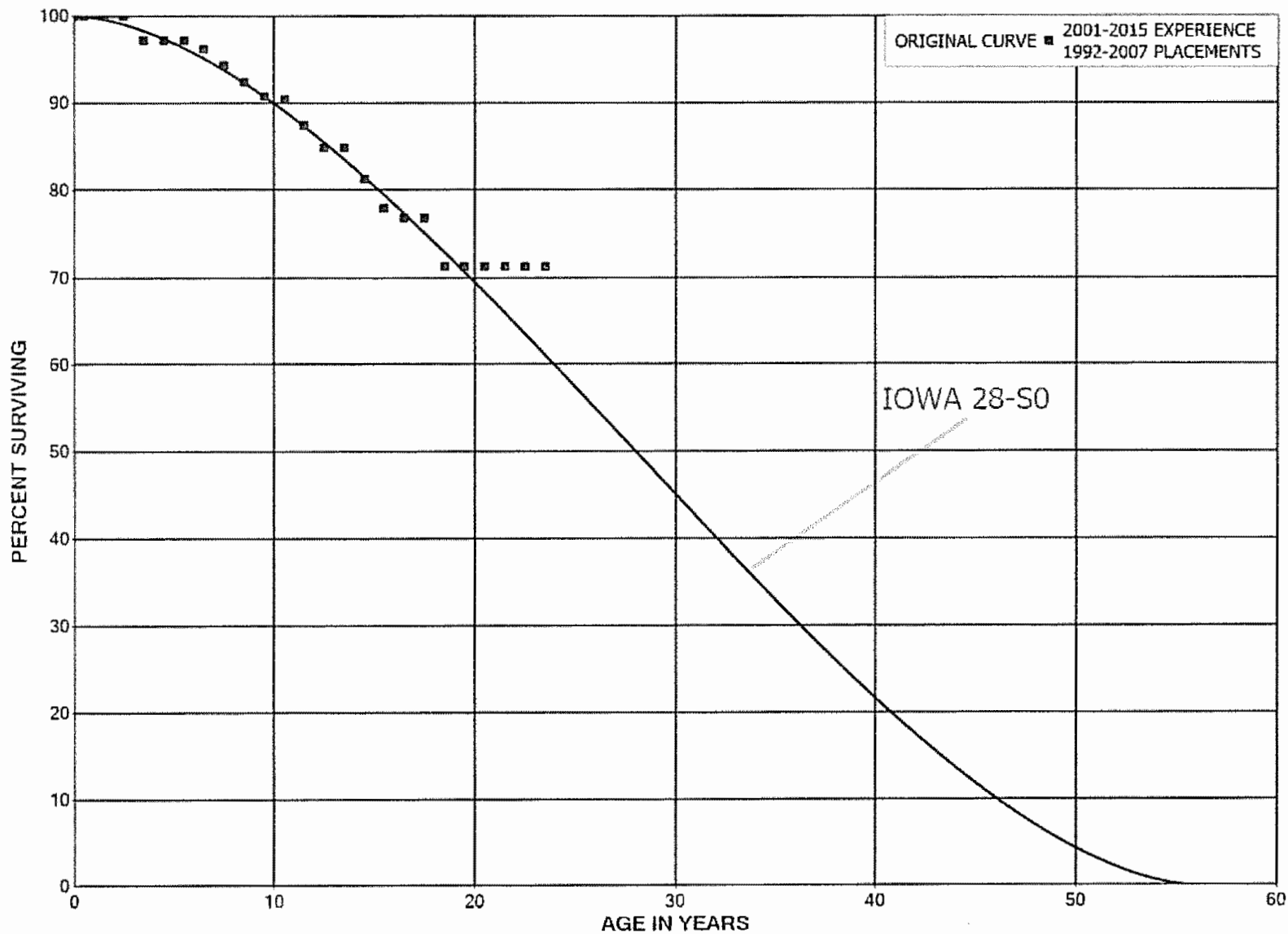
PORTLAND GENERAL ELECTRIC

ACCOUNT 312 BOILER PLANT EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1980-2015			EXPERIENCE BAND 1996-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	151,650,746		0.0000	1.0000	100.00
0.5	150,715,211	79,115	0.0005	0.9995	100.00
1.5	142,048,798	150,500	0.0011	0.9989	99.95
2.5	111,886,841	129,852	0.0012	0.9988	99.84
3.5	108,952,907	270,026	0.0025	0.9975	99.73
4.5	69,189,737	598,293	0.0086	0.9914	99.48
5.5	64,918,903	89,264	0.0014	0.9986	98.62
6.5	58,580,908	229,189	0.0039	0.9961	98.48
7.5	57,222,116	762,432	0.0133	0.9867	98.10
8.5	52,117,154	17,757	0.0003	0.9997	96.79
9.5	122,014,799	10,397	0.0001	0.9999	96.76
10.5	107,714,943	136,974	0.0013	0.9987	96.75
11.5	210,735,799	45,495	0.0002	0.9998	96.63
12.5	209,116,808	762,949	0.0036	0.9964	96.61
13.5	209,731,319	35,358	0.0002	0.9998	96.25
14.5	212,471,350	854,560	0.0040	0.9960	96.24
15.5	376,814,314	124,561	0.0003	0.9997	95.85
16.5	376,149,153	349,708	0.0009	0.9991	95.82
17.5	371,130,585	28,867	0.0001	0.9999	95.73
18.5	370,959,219		0.0000	1.0000	95.72
19.5	362,667,539	59,046	0.0002	0.9998	95.72
20.5	360,449,995	69,112	0.0002	0.9998	95.71
21.5	357,967,528	251,613	0.0007	0.9993	95.69
22.5	356,274,531	464,600	0.0013	0.9987	95.62
23.5	360,342,859	312,258	0.0009	0.9991	95.50
24.5	358,452,963	404,190	0.0011	0.9989	95.41
25.5	357,671,515	165,840	0.0005	0.9995	95.31
26.5	357,330,323	494,359	0.0014	0.9986	95.26
27.5	356,287,937	1,049,818	0.0029	0.9971	95.13
28.5	354,759,569	641,457	0.0018	0.9982	94.85
29.5	279,500,727	466,812	0.0017	0.9983	94.68
30.5	258,371,430	2,757,462	0.0107	0.9893	94.52
31.5	154,680,590	1,657,720	0.0107	0.9893	93.51
32.5	152,615,734	2,086,538	0.0137	0.9863	92.51
33.5	148,385,130		0.0000	1.0000	91.24
34.5	145,032,128		0.0000	1.0000	91.24
35.5					91.24

PORTLAND GENERAL ELECTRIC  
ACCOUNT 312.01 RAIL CARS  
ORIGINAL AND SMOOTH SURVIVOR CURVES



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VII-8

Portland General Electric  
December 31, 2015

PORTLAND GENERAL ELECTRIC

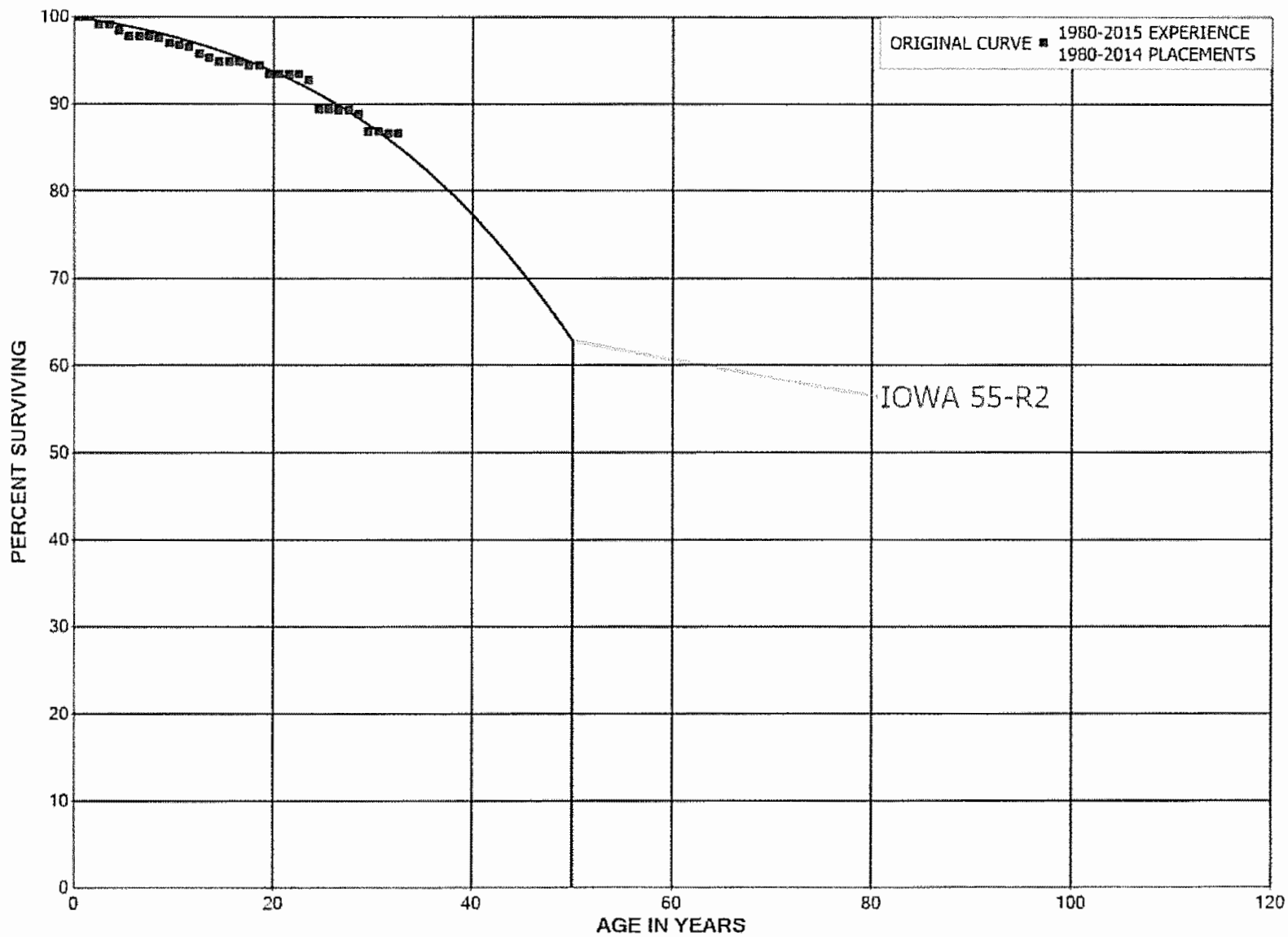
ACCOUNT 312.01 RAIL CARS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1992-2007			EXPERIENCE BAND 2001-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	2,328,771		0.0000	1.0000	100.00
0.5	2,328,771		0.0000	1.0000	100.00
1.5	2,328,771		0.0000	1.0000	100.00
2.5	2,328,771	64,595	0.0277	0.9723	100.00
3.5	2,264,720		0.0000	1.0000	97.23
4.5	2,683,881		0.0000	1.0000	97.23
5.5	6,018,572	64,741	0.0108	0.9892	97.23
6.5	7,960,702	158,563	0.0199	0.9801	96.18
7.5	7,802,140	158,563	0.0203	0.9797	94.26
8.5	10,104,460	176,127	0.0174	0.9826	92.35
9.5	9,537,414	30,707	0.0032	0.9968	90.74
10.5	9,506,707	318,734	0.0335	0.9665	90.45
11.5	9,187,974	268,302	0.0292	0.9708	87.41
12.5	8,919,671		0.0000	1.0000	84.86
13.5	8,919,671	370,260	0.0415	0.9585	84.86
14.5	8,549,411	352,786	0.0413	0.9587	81.34
15.5	8,196,625	116,321	0.0142	0.9858	77.98
16.5	8,080,304		0.0000	1.0000	76.88
17.5	8,080,304	586,214	0.0725	0.9275	76.88
18.5	7,493,545		0.0000	1.0000	71.30
19.5	7,074,384		0.0000	1.0000	71.30
20.5	4,710,813		0.0000	1.0000	71.30
21.5	3,256,464		0.0000	1.0000	71.30
22.5	3,256,464		0.0000	1.0000	71.30
23.5					71.30



PORTLAND GENERAL ELECTRIC  
 ACCOUNT 314 TURBOGENERATOR UNITS  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



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VII-10

Portland General Electric  
 December 31, 2015

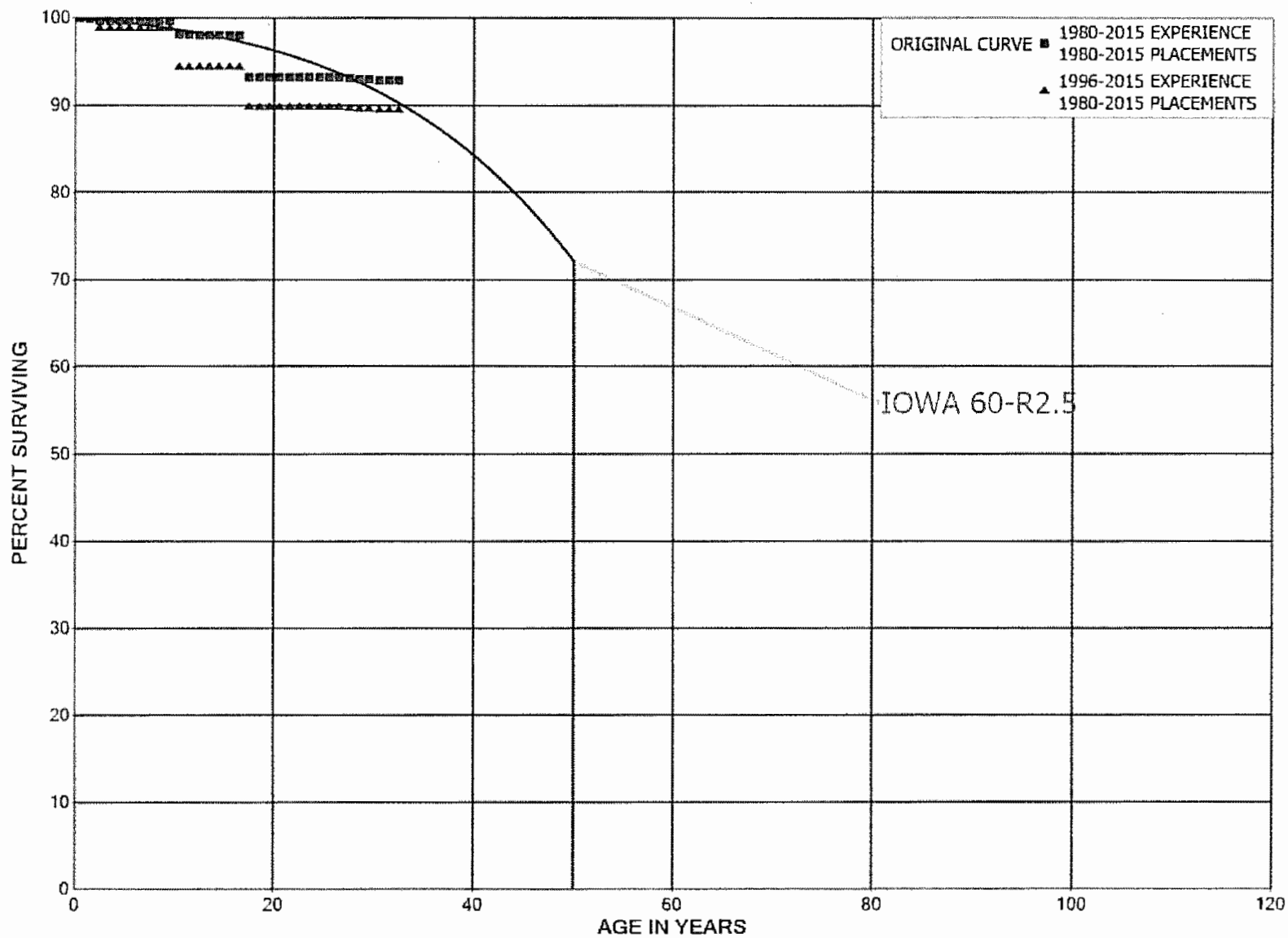
PORTLAND GENERAL ELECTRIC

ACCOUNT 314 TURBOGENERATOR UNITS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1980-2014			EXPERIENCE BAND 1980-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	162,479,713		0.0000	1.0000	100.00
0.5	164,296,132		0.0000	1.0000	100.00
1.5	162,666,532	1,598,788	0.0098	0.9902	100.00
2.5	158,737,185		0.0000	1.0000	99.02
3.5	158,570,604	933,825	0.0059	0.9941	99.02
4.5	151,314,538	1,015,420	0.0067	0.9933	98.43
5.5	141,557,261	45,444	0.0003	0.9997	97.77
6.5	133,407,330	7,188	0.0001	0.9999	97.74
7.5	133,129,101	365,218	0.0027	0.9973	97.74
8.5	130,470,684	661,373	0.0051	0.9949	97.47
9.5	122,900,670	324,209	0.0026	0.9974	96.97
10.5	122,534,236	244,639	0.0020	0.9980	96.72
11.5	117,131,850	1,028,659	0.0088	0.9912	96.53
12.5	115,722,388	465,291	0.0040	0.9960	95.68
13.5	115,078,303	532,820	0.0046	0.9954	95.29
14.5	114,532,802	43,561	0.0004	0.9996	94.85
15.5	104,566,571		0.0000	1.0000	94.82
16.5	104,556,148	408,345	0.0039	0.9961	94.82
17.5	103,682,607	114,456	0.0011	0.9989	94.45
18.5	102,731,699	1,013,199	0.0099	0.9901	94.34
19.5	99,707,184		0.0000	1.0000	93.41
20.5	96,827,080	845	0.0000	1.0000	93.41
21.5	95,875,194		0.0000	1.0000	93.41
22.5	95,870,620	720,064	0.0075	0.9925	93.41
23.5	94,522,853	3,400,262	0.0360	0.9640	92.71
24.5	90,988,208	28,510	0.0003	0.9997	89.37
25.5	90,579,968	32,257	0.0004	0.9996	89.35
26.5	90,547,711	37,641	0.0004	0.9996	89.31
27.5	89,733,025	413,184	0.0046	0.9954	89.28
28.5	89,249,881	2,023,378	0.0227	0.9773	88.87
29.5	59,220,707	5,166	0.0001	0.9999	86.85
30.5	79,210,279	227,005	0.0029	0.9971	86.84
31.5	58,559,072		0.0000	1.0000	86.59
32.5	58,528,001		0.0000	1.0000	86.59
33.5	58,452,492		0.0000	1.0000	86.59
34.5	57,875,660		0.0000	1.0000	86.59
35.5					86.59

PORTLAND GENERAL ELECTRIC  
 ACCOUNT 315 ACCESSORY ELECTRIC EQUIPMENT  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



Gannett Fleming

VII-12

Portland General Electric  
 December 31, 2015

PORTLAND GENERAL ELECTRIC

ACCOUNT 315 ACCESSORY ELECTRIC EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1980-2015			EXPERIENCE BAND 1980-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	56,465,112		0.0000	1.0000	100.00
0.5	57,123,420	108,845	0.0019	0.9981	100.00
1.5	56,691,751	105,801	0.0019	0.9981	99.81
2.5	56,584,389		0.0000	1.0000	99.62
3.5	56,561,018	2,312	0.0000	1.0000	99.62
4.5	55,700,951		0.0000	1.0000	99.62
5.5	52,002,791	706	0.0000	1.0000	99.62
6.5	51,964,884		0.0000	1.0000	99.62
7.5	51,842,355	706	0.0000	1.0000	99.62
8.5	50,455,157		0.0000	1.0000	99.62
9.5	50,429,427	799,531	0.0159	0.9841	99.62
10.5	48,413,783		0.0000	1.0000	98.04
11.5	48,413,783	14,924	0.0003	0.9997	98.04
12.5	48,009,645		0.0000	1.0000	98.01
13.5	48,009,645	40,260	0.0008	0.9992	98.01
14.5	47,969,385		0.0000	1.0000	97.92
15.5	47,969,385		0.0000	1.0000	97.92
16.5	47,958,306	2,304,750	0.0481	0.9519	97.92
17.5	45,612,165		0.0000	1.0000	93.22
18.5	42,854,753		0.0000	1.0000	93.22
19.5	42,790,404		0.0000	1.0000	93.22
20.5	42,706,937	5,254	0.0001	0.9999	93.22
21.5	42,522,668	6,822	0.0002	0.9998	93.21
22.5	42,326,423		0.0000	1.0000	93.19
23.5	39,963,958		0.0000	1.0000	93.19
24.5	39,941,700		0.0000	1.0000	93.19
25.5	39,931,271		0.0000	1.0000	93.19
26.5	39,931,271	49,077	0.0012	0.9988	93.19
27.5	39,757,780	68,170	0.0017	0.9983	93.08
28.5	39,631,342		0.0000	1.0000	92.92
29.5	27,709,651	21,838	0.0008	0.9992	92.92
30.5	27,594,298	4,373	0.0002	0.9998	92.84
31.5	16,583,086	21	0.0000	1.0000	92.83
32.5	16,568,940		0.0000	1.0000	92.83
33.5	16,454,696		0.0000	1.0000	92.83
34.5	16,010,158		0.0000	1.0000	92.83
35.5					92.83

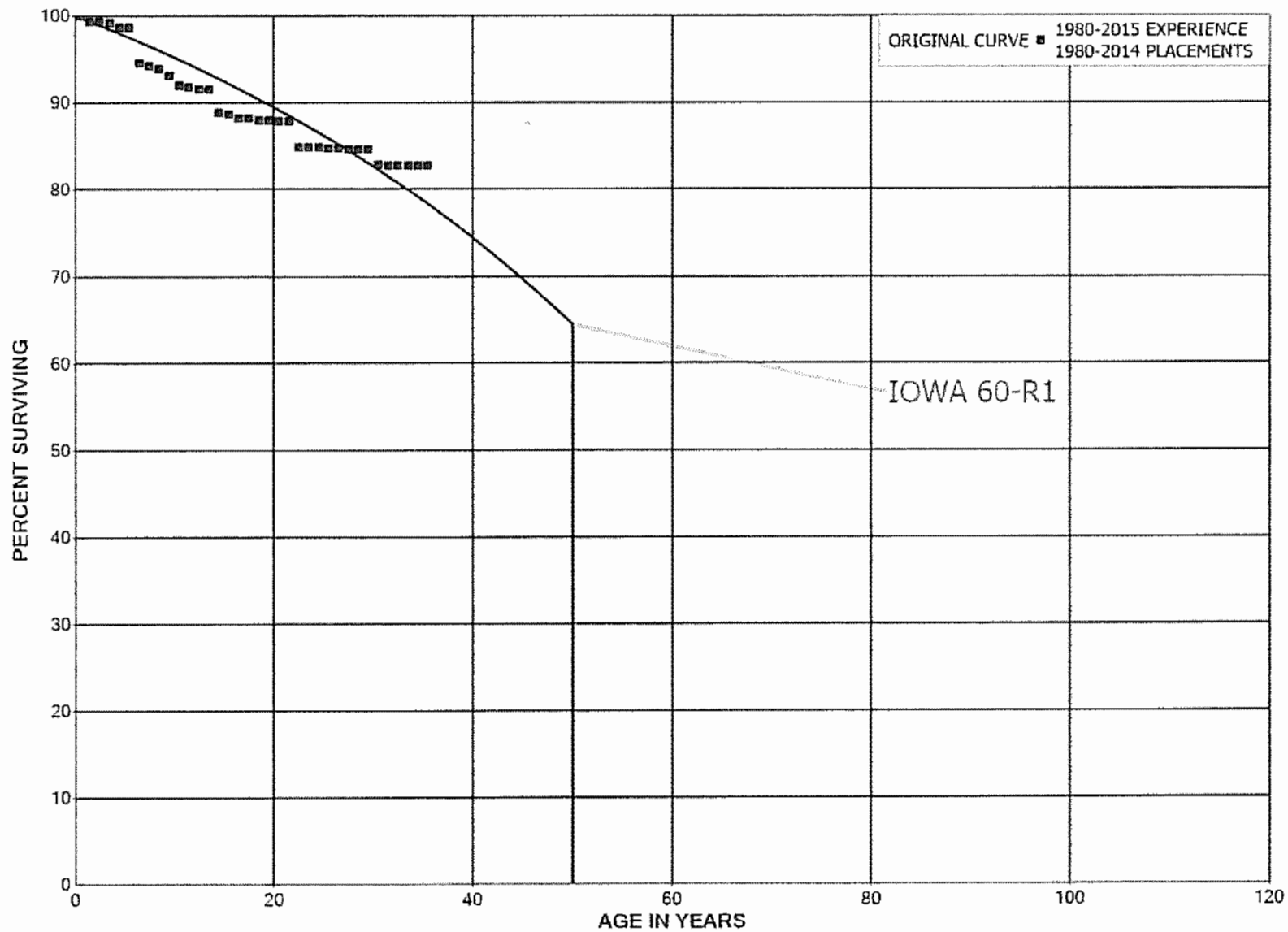
PORTLAND GENERAL ELECTRIC

ACCOUNT 315 ACCESSORY ELECTRIC EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1980-2015			EXPERIENCE BAND 1996-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	8,124,594		0.0000	1.0000	100.00
0.5	8,243,634		0.0000	1.0000	100.00
1.5	8,101,545	105,801	0.0131	0.9869	100.00
2.5	8,185,167		0.0000	1.0000	98.69
3.5	8,175,963		0.0000	1.0000	98.69
4.5	7,340,776		0.0000	1.0000	98.69
5.5	7,335,898		0.0000	1.0000	98.69
6.5	7,298,696		0.0000	1.0000	98.69
7.5	7,300,582		0.0000	1.0000	98.69
8.5	5,972,357		0.0000	1.0000	98.69
9.5	17,922,632	797,976	0.0445	0.9555	98.69
10.5	16,002,057		0.0000	1.0000	94.30
11.5	27,046,148	0	0.0000	1.0000	94.30
12.5	26,677,881		0.0000	1.0000	94.30
13.5	26,792,124		0.0000	1.0000	94.30
14.5	27,236,663		0.0000	1.0000	94.30
15.5	47,969,385		0.0000	1.0000	94.30
16.5	47,958,306	2,304,750	0.0481	0.9519	94.30
17.5	45,612,165		0.0000	1.0000	89.77
18.5	42,854,753		0.0000	1.0000	89.77
19.5	42,790,404		0.0000	1.0000	89.77
20.5	42,706,937	5,254	0.0001	0.9999	89.77
21.5	42,522,668	6,822	0.0002	0.9998	89.76
22.5	42,326,423		0.0000	1.0000	89.74
23.5	39,963,958		0.0000	1.0000	89.74
24.5	39,941,700		0.0000	1.0000	89.74
25.5	39,931,271		0.0000	1.0000	89.74
26.5	39,931,271	49,077	0.0012	0.9988	89.74
27.5	39,757,780	68,170	0.0017	0.9983	89.63
28.5	39,631,342		0.0000	1.0000	89.48
29.5	27,709,651	21,838	0.0008	0.9992	89.48
30.5	27,594,298	4,373	0.0002	0.9998	89.41
31.5	16,583,086	21	0.0000	1.0000	89.39
32.5	16,568,940		0.0000	1.0000	89.39
33.5	16,454,696		0.0000	1.0000	89.39
34.5	16,010,158		0.0000	1.0000	89.39
35.5					89.39

PORTLAND GENERAL ELECTRIC  
 ACCOUNT 316 MISCELLANEOUS POWER PLANT EQUIPMENT  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



Gannett Fleming

VII-15

Portland General Electric  
 December 31, 2015

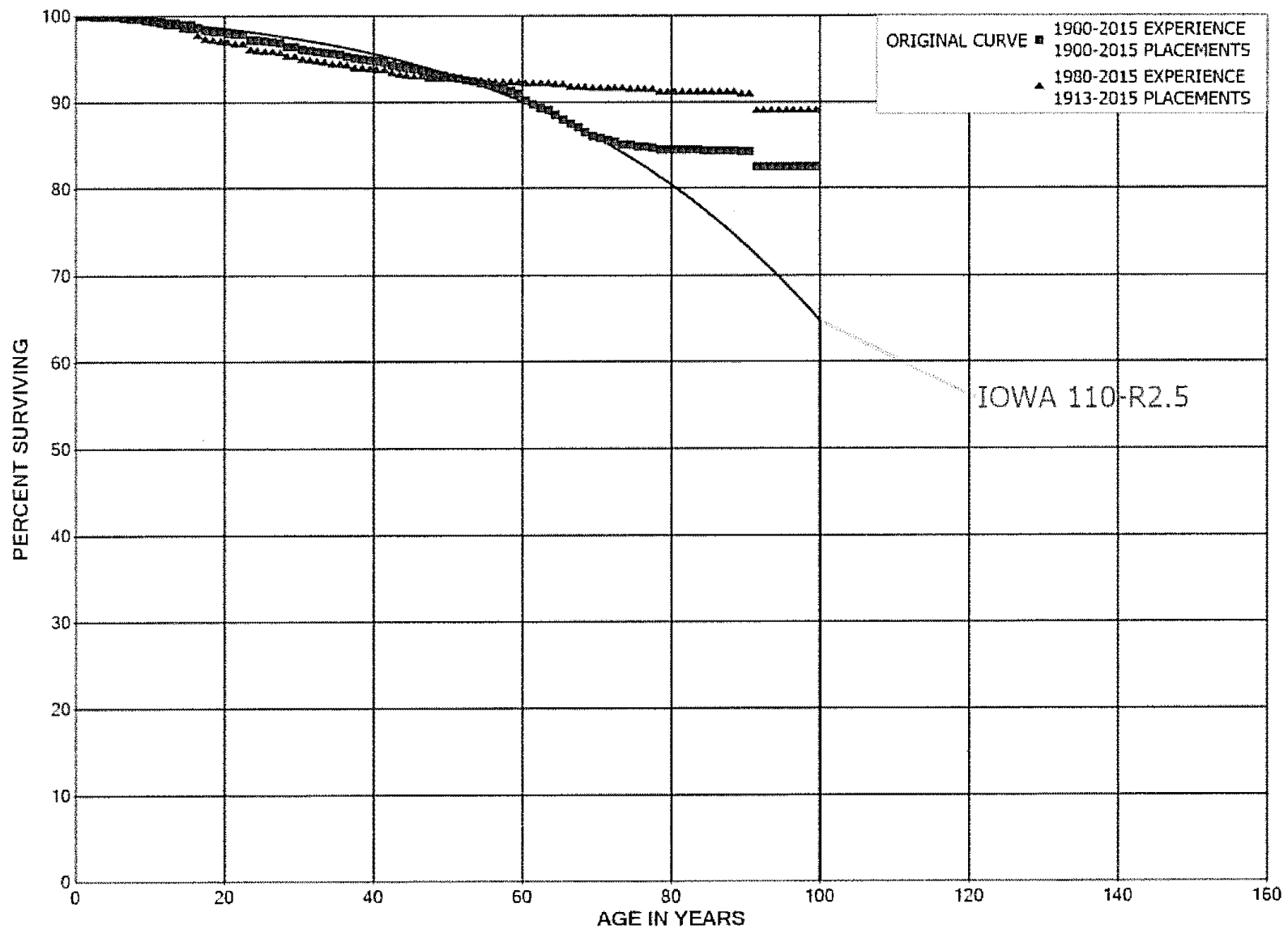
PORTLAND GENERAL ELECTRIC

ACCOUNT 316 MISCELLANEOUS POWER PLANT EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1980-2014			EXPERIENCE BAND 1980-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	18,909,046		0.0000	1.0000	100.00
0.5	19,087,617	139,072	0.0073	0.9927	100.00
1.5	18,603,355	5,917	0.0003	0.9997	99.27
2.5	18,287,334	14,360	0.0008	0.9992	99.24
3.5	18,136,497	92,574	0.0051	0.9949	99.16
4.5	17,969,752	1,933	0.0001	0.9999	98.66
5.5	15,979,746	664,701	0.0416	0.9584	98.65
6.5	15,212,808	62,969	0.0041	0.9959	94.54
7.5	13,816,989	49,403	0.0036	0.9964	94.15
8.5	13,680,795	115,801	0.0085	0.9915	93.81
9.5	13,283,722	160,812	0.0121	0.9879	93.02
10.5	12,997,512	23,076	0.0018	0.9982	91.89
11.5	12,814,793	31,813	0.0025	0.9975	91.73
12.5	12,523,749	2,798	0.0002	0.9998	91.50
13.5	12,433,854	359,099	0.0289	0.9711	91.48
14.5	11,926,323	36,444	0.0031	0.9969	88.84
15.5	11,777,770	45,713	0.0039	0.9961	88.57
16.5	11,581,939	10,079	0.0009	0.9991	88.23
17.5	11,497,309	26,690	0.0023	0.9977	88.15
18.5	11,349,947	6,460	0.0006	0.9994	87.94
19.5	11,079,480	2,801	0.0003	0.9997	87.89
20.5	10,744,699	3,928	0.0004	0.9996	87.87
21.5	10,250,598	355,362	0.0347	0.9653	87.84
22.5	9,608,007	283	0.0000	1.0000	84.79
23.5	9,205,887	70	0.0000	1.0000	84.79
24.5	8,936,423	6,908	0.0008	0.9992	84.79
25.5	8,422,043		0.0000	1.0000	84.73
26.5	7,559,429	9,778	0.0013	0.9987	84.73
27.5	7,317,504	1,127	0.0002	0.9998	84.62
28.5	7,179,961	2,050	0.0003	0.9997	84.60
29.5	4,690,763	98,004	0.0209	0.9791	84.58
30.5	4,290,170	3,333	0.0008	0.9992	82.81
31.5	2,247,511		0.0000	1.0000	82.75
32.5	2,229,702		0.0000	1.0000	82.75
33.5	2,183,865		0.0000	1.0000	82.75
34.5	2,067,473		0.0000	1.0000	82.75
35.5					82.75

PORTLAND GENERAL ELECTRIC  
 ACCOUNT 331 STRUCTURES AND IMPROVEMENTS  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



Gannett Fleming

VII-17

Portland General Electric  
 December 31, 2015



PORTLAND GENERAL ELECTRIC

ACCOUNT 331 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1900-2015			EXPERIENCE BAND 1900-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	62,086,094		0.0000	1.0000	100.00
0.5	59,921,801	16,684	0.0003	0.9997	100.00
1.5	58,636,052	60,754	0.0010	0.9990	99.97
2.5	56,050,026	4,859	0.0001	0.9999	99.87
3.5	50,435,464	39	0.0000	1.0000	99.86
4.5	44,600,791	24,652	0.0006	0.9994	99.86
5.5	42,972,855	49,808	0.0012	0.9988	99.80
6.5	41,547,069	50,098	0.0012	0.9988	99.69
7.5	38,743,422	264	0.0000	1.0000	99.57
8.5	35,890,396	51,000	0.0014	0.9986	99.57
9.5	30,088,763	18,440	0.0006	0.9994	99.43
10.5	28,751,538	20,765	0.0007	0.9993	99.37
11.5	27,912,933	23,184	0.0008	0.9992	99.29
12.5	27,380,747	5,323	0.0002	0.9998	99.21
13.5	26,926,647	50,850	0.0019	0.9981	99.19
14.5	25,083,550	11,081	0.0004	0.9996	99.00
15.5	24,686,707	87,713	0.0036	0.9964	98.96
16.5	24,077,291	81,228	0.0034	0.9966	98.61
17.5	23,429,555	13,737	0.0006	0.9994	98.28
18.5	22,622,527	22,479	0.0010	0.9990	98.22
19.5	22,128,241	30,716	0.0014	0.9986	98.12
20.5	21,919,092	26,220	0.0012	0.9988	97.99
21.5	21,357,287	13,069	0.0006	0.9994	97.87
22.5	20,364,335	121,328	0.0060	0.9940	97.81
23.5	18,137,117	13,018	0.0007	0.9993	97.23
24.5	17,934,937	22,801	0.0013	0.9987	97.16
25.5	17,563,573	12,022	0.0007	0.9993	97.03
26.5	17,434,900	15,972	0.0009	0.9991	96.97
27.5	17,172,622	75,913	0.0044	0.9956	96.88
28.5	16,681,613	13,853	0.0008	0.9992	96.45
29.5	16,171,026	46,617	0.0029	0.9971	96.37
30.5	15,791,596	25,695	0.0016	0.9984	96.09
31.5	15,607,076	10,668	0.0007	0.9993	95.93
32.5	15,453,237	22,349	0.0014	0.9986	95.87
33.5	14,766,458	24,548	0.0017	0.9983	95.73
34.5	14,425,405	14,730	0.0010	0.9990	95.57
35.5	14,151,983	20,541	0.0015	0.9985	95.47
36.5	14,062,623	38,779	0.0028	0.9972	95.33
37.5	13,936,146	11,115	0.0008	0.9992	95.07
38.5	13,796,094	15,629	0.0011	0.9989	95.00

PORTLAND GENERAL ELECTRIC

ACCOUNT 331 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2015			EXPERIENCE BAND 1900-2015			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	12,014,616	25,803	0.0021	0.9979	94.89	
40.5	11,693,233	12,258	0.0010	0.9990	94.68	
41.5	11,616,214	34,401	0.0030	0.9970	94.59	
42.5	11,366,553	33,359	0.0029	0.9971	94.31	
43.5	11,209,259	12,623	0.0011	0.9989	94.03	
44.5	11,130,094	16,908	0.0015	0.9985	93.92	
45.5	10,196,520	13,831	0.0014	0.9986	93.78	
46.5	10,093,620	32,478	0.0032	0.9968	93.65	
47.5	9,994,370	17,067	0.0017	0.9983	93.35	
48.5	9,955,066	14,001	0.0014	0.9986	93.19	
49.5	9,810,980	21,920	0.0022	0.9978	93.06	
50.5	9,712,735	11,555	0.0012	0.9988	92.85	
51.5	9,583,710	20,605	0.0022	0.9978	92.74	
52.5	6,386,528	13,926	0.0022	0.9978	92.54	
53.5	6,315,663	14,156	0.0022	0.9978	92.34	
54.5	6,225,163	14,059	0.0023	0.9977	92.13	
55.5	6,173,325	14,257	0.0023	0.9977	91.93	
56.5	6,106,036	10,384	0.0017	0.9983	91.71	
57.5	5,943,217	19,452	0.0033	0.9967	91.56	
58.5	2,811,573	10,529	0.0037	0.9963	91.26	
59.5	2,783,490	23,373	0.0084	0.9916	90.92	
60.5	2,750,588	12,936	0.0047	0.9953	90.15	
61.5	2,615,116	11,980	0.0046	0.9954	89.73	
62.5	2,595,886	7,732	0.0030	0.9970	89.32	
63.5	2,366,457	13,655	0.0058	0.9942	89.05	
64.5	2,339,659	15,098	0.0065	0.9935	88.54	
65.5	2,323,806	11,227	0.0048	0.9952	87.97	
66.5	2,302,595	13,702	0.0060	0.9940	87.54	
67.5	2,276,840	13,592	0.0060	0.9940	87.02	
68.5	2,262,949	11,021	0.0049	0.9951	86.50	
69.5	2,251,355	5,689	0.0025	0.9975	86.08	
70.5	2,242,196	5,457	0.0024	0.9976	85.86	
71.5	2,172,588	5,874	0.0027	0.9973	85.65	
72.5	2,166,434	9,792	0.0045	0.9955	85.42	
73.5	2,155,889	624	0.0003	0.9997	85.04	
74.5	2,154,985	5,139	0.0024	0.9976	85.01	
75.5	2,149,846	409	0.0002	0.9998	84.81	
76.5	2,147,361	1,799	0.0008	0.9992	84.79	
77.5	2,142,951	5,659	0.0026	0.9974	84.72	
78.5	2,135,836	10	0.0000	1.0000	84.50	

PORTLAND GENERAL ELECTRIC

ACCOUNT 331 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2015			EXPERIENCE BAND 1900-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	2,135,664		0.0000	1.0000	84.50
80.5	2,132,623	137	0.0001	0.9999	84.50
81.5	2,132,486	446	0.0002	0.9998	84.49
82.5	2,132,040		0.0000	1.0000	84.47
83.5	2,131,959	1,524	0.0007	0.9993	84.47
84.5	2,013,848		0.0000	1.0000	84.41
85.5	1,990,431		0.0000	1.0000	84.41
86.5	1,980,224		0.0000	1.0000	84.41
87.5	1,978,365		0.0000	1.0000	84.41
88.5	1,977,811	3,448	0.0017	0.9983	84.41
89.5	1,968,862		0.0000	1.0000	84.27
90.5	1,432,526	29,531	0.0206	0.9794	84.27
91.5	1,395,170		0.0000	1.0000	82.53
92.5	1,394,169		0.0000	1.0000	82.53
93.5	1,394,165		0.0000	1.0000	82.53
94.5	1,394,149		0.0000	1.0000	82.53
95.5	1,122,413		0.0000	1.0000	82.53
96.5	1,121,730		0.0000	1.0000	82.53
97.5	1,121,730		0.0000	1.0000	82.53
98.5	1,121,730		0.0000	1.0000	82.53
99.5	1,121,730		0.0000	1.0000	82.53
100.5	1,121,730		0.0000	1.0000	82.53
101.5	1,121,730		0.0000	1.0000	82.53
102.5					82.53

PORTLAND GENERAL ELECTRIC

ACCOUNT 331 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1913-2015			EXPERIENCE BAND 1980-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	47,298,698		0.0000	1.0000	100.00
0.5	45,248,142	16,684	0.0004	0.9996	100.00
1.5	44,036,484	60,752	0.0014	0.9986	99.96
2.5	41,583,926	4,849	0.0001	0.9999	99.83
3.5	36,092,671		0.0000	1.0000	99.81
4.5	30,559,992	24,561	0.0008	0.9992	99.81
5.5	28,978,434	49,682	0.0017	0.9983	99.73
6.5	27,800,591	49,915	0.0018	0.9982	99.56
7.5	25,128,922	1	0.0000	1.0000	99.38
8.5	22,378,383	50,295	0.0022	0.9978	99.38
9.5	16,766,899	17,820	0.0011	0.9989	99.16
10.5	15,526,424	20,268	0.0013	0.9987	99.05
11.5	14,785,201	22,594	0.0015	0.9985	98.93
12.5	14,323,022	4,266	0.0003	0.9997	98.77
13.5	14,044,363	48,065	0.0034	0.9966	98.74
14.5	12,331,757	9,517	0.0008	0.9992	98.41
15.5	12,071,348	85,765	0.0071	0.9929	98.33
16.5	16,359,511	79,983	0.0049	0.9951	97.63
17.5	15,783,023	9,003	0.0006	0.9994	97.16
18.5	15,080,046	17,367	0.0012	0.9988	97.10
19.5	14,657,875	26,649	0.0018	0.9982	96.99
20.5	14,535,846	22,506	0.0015	0.9985	96.81
21.5	14,149,945	9,268	0.0007	0.9993	96.66
22.5	17,156,302	119,664	0.0070	0.9930	96.60
23.5	14,949,762	10,427	0.0007	0.9993	95.92
24.5	14,783,007	19,784	0.0013	0.9987	95.86
25.5	14,577,775	2,445	0.0002	0.9998	95.73
26.5	14,466,782	6,950	0.0005	0.9995	95.71
27.5	14,443,540	67,724	0.0047	0.9953	95.67
28.5	13,974,833	10,234	0.0007	0.9993	95.22
29.5	13,469,589	41,391	0.0031	0.9969	95.15
30.5	13,105,872	23,074	0.0018	0.9982	94.86
31.5	12,935,105	7,509	0.0006	0.9994	94.69
32.5	12,787,525	19,500	0.0015	0.9985	94.63
33.5	12,104,188	21,820	0.0018	0.9982	94.49
34.5	11,770,340	9,499	0.0008	0.9992	94.32
35.5	11,566,512	13,885	0.0012	0.9988	94.24
36.5	11,484,151	31,316	0.0027	0.9973	94.13
37.5	11,365,926	6,641	0.0006	0.9994	93.87
38.5	11,231,912	4,735	0.0004	0.9996	93.82

PORTLAND GENERAL ELECTRIC

ACCOUNT 331 STRUCTURES AND IMPROVEMENTS

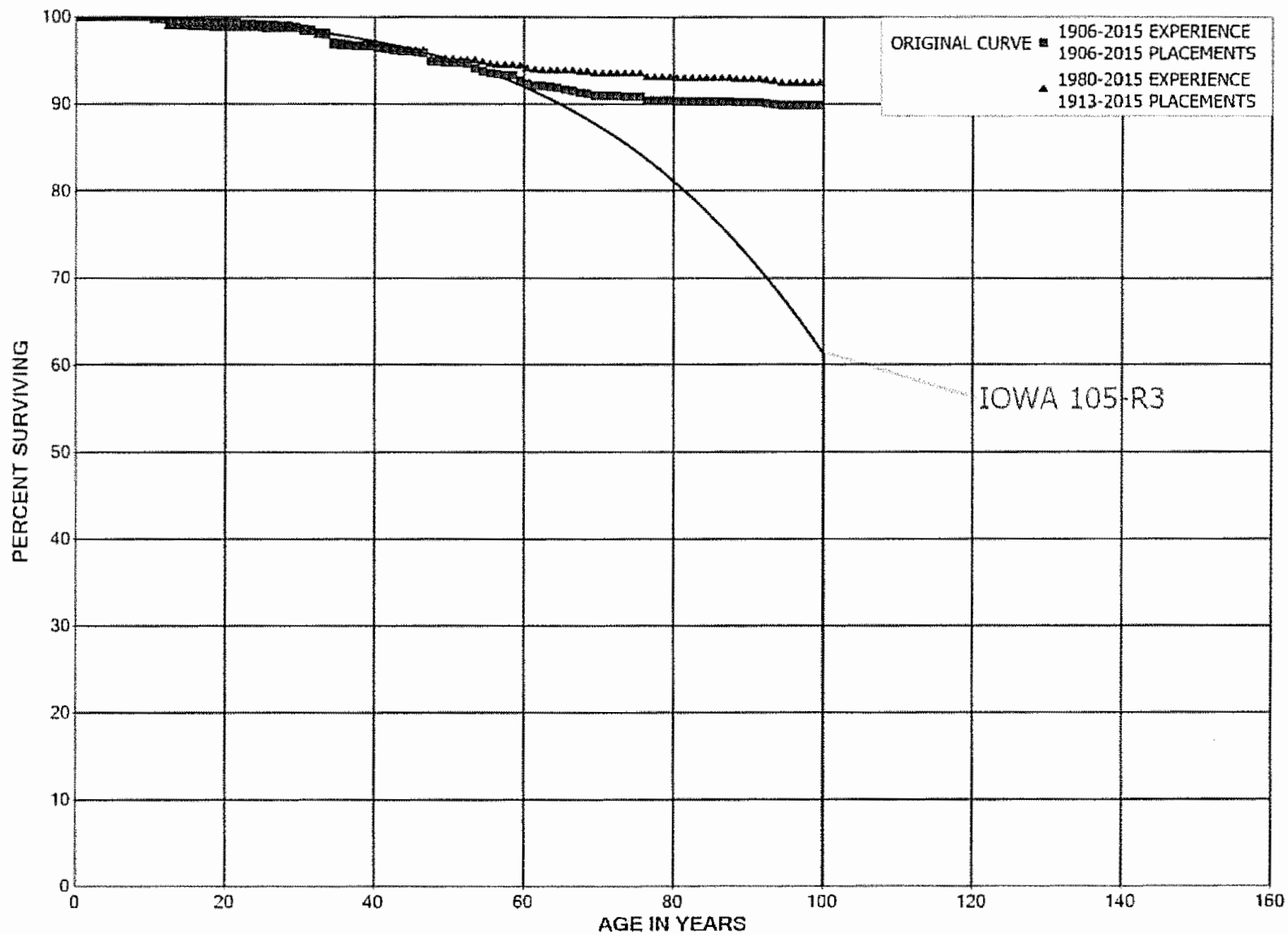
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1913-2015			EXPERIENCE BAND 1980-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	9,461,328	14,849	0.0016	0.9984	93.78
40.5	9,153,062	3,695	0.0004	0.9996	93.63
41.5	9,089,329	28,309	0.0031	0.9969	93.59
42.5	8,846,915	26,174	0.0030	0.9970	93.30
43.5	8,697,072	6,343	0.0007	0.9993	93.03
44.5	8,625,055	7,037	0.0008	0.9992	92.96
45.5	7,701,351	4,547	0.0006	0.9994	92.88
46.5	7,607,736	13,504	0.0018	0.9982	92.83
47.5	7,527,460	594	0.0001	0.9999	92.66
48.5	7,621,499	1,053	0.0001	0.9999	92.66
49.5	7,515,592	2,442	0.0003	0.9997	92.64
50.5	7,451,505	782	0.0001	0.9999	92.61
51.5	7,337,966	7,998	0.0011	0.9989	92.60
52.5	4,153,946	4,753	0.0011	0.9989	92.50
53.5	4,100,594	376	0.0001	0.9999	92.40
54.5	4,568,641	6,625	0.0015	0.9985	92.39
55.5	4,532,061	2,633	0.0006	0.9994	92.25
56.5	4,477,557		0.0000	1.0000	92.20
57.5	4,325,127	1,374	0.0003	0.9997	92.20
58.5	1,211,560		0.0000	1.0000	92.17
59.5	1,194,923	1,635	0.0014	0.9986	92.17
60.5	1,184,443	182	0.0002	0.9998	92.05
61.5	1,061,725	23	0.0000	1.0000	92.03
62.5	1,054,452		0.0000	1.0000	92.03
63.5	832,755	256	0.0003	0.9997	92.03
64.5	819,355		0.0000	1.0000	92.00
65.5	818,601	3,235	0.0040	0.9960	92.00
66.5	2,236,251		0.0000	1.0000	91.64
67.5	2,224,198	92	0.0000	1.0000	91.64
68.5	2,223,807	2,678	0.0012	0.9988	91.63
69.5	2,220,555	132	0.0001	0.9999	91.52
70.5	2,216,954	12	0.0000	1.0000	91.52
71.5	2,152,790	608	0.0003	0.9997	91.52
72.5	2,151,903	904	0.0004	0.9996	91.49
73.5	2,150,246	127	0.0001	0.9999	91.45
74.5	2,149,840	25	0.0000	1.0000	91.45
75.5	2,149,814	401	0.0002	0.9998	91.45
76.5	2,147,338	1,786	0.0008	0.9992	91.43
77.5	2,142,941	5,659	0.0026	0.9974	91.35
78.5	2,135,827		0.0000	1.0000	91.11

PORTLAND GENERAL ELECTRIC  
 ACCOUNT 331 STRUCTURES AND IMPROVEMENTS  
 ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1913-2015			EXPERIENCE BAND 1980-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	2,135,664		0.0000	1.0000	91.11
80.5	2,132,623	137	0.0001	0.9999	91.11
81.5	2,132,486	446	0.0002	0.9998	91.11
82.5	2,132,040		0.0000	1.0000	91.09
83.5	2,131,959	1,524	0.0007	0.9993	91.09
84.5	2,013,848		0.0000	1.0000	91.02
85.5	1,990,431		0.0000	1.0000	91.02
86.5	1,980,224		0.0000	1.0000	91.02
87.5	1,978,365		0.0000	1.0000	91.02
88.5	1,977,811	3,448	0.0017	0.9983	91.02
89.5	1,968,862		0.0000	1.0000	90.86
90.5	1,432,526	29,531	0.0206	0.9794	90.86
91.5	1,395,170		0.0000	1.0000	88.99
92.5	1,394,169		0.0000	1.0000	88.99
93.5	1,394,165		0.0000	1.0000	88.99
94.5	1,394,149		0.0000	1.0000	88.99
95.5	1,122,413		0.0000	1.0000	88.99
96.5	1,121,730		0.0000	1.0000	88.99
97.5	1,121,730		0.0000	1.0000	88.99
98.5	1,121,730		0.0000	1.0000	88.99
99.5	1,121,730		0.0000	1.0000	88.99
100.5	1,121,730		0.0000	1.0000	88.99
101.5	1,121,730		0.0000	1.0000	88.99
102.5					88.99

PORTLAND GENERAL ELECTRIC  
 ACCOUNT 332 RESERVOIRS, DAMS AND WATERWAYS  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



Gannett Fleming

VII-24

Portland General Electric  
 December 31, 2015

PORTLAND GENERAL ELECTRIC

ACCOUNT 332 RESERVOIRS, DAMS AND WATERWAYS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1906-2015			EXPERIENCE BAND 1906-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	371,792,261		0.0000	1.0000	100.00
0.5	317,406,986	8,791	0.0000	1.0000	100.00
1.5	311,577,852	12,162	0.0000	1.0000	100.00
2.5	300,178,097	37,439	0.0001	0.9999	99.99
3.5	273,267,726	64,830	0.0002	0.9998	99.98
4.5	265,541,181	64,414	0.0002	0.9998	99.96
5.5	187,593,648	33,940	0.0002	0.9998	99.93
6.5	187,058,193	6,853	0.0000	1.0000	99.91
7.5	186,027,222	10,316	0.0001	0.9999	99.91
8.5	154,945,249	19,987	0.0001	0.9999	99.91
9.5	152,804,864	231,052	0.0015	0.9985	99.89
10.5	150,809,496	9,976	0.0001	0.9999	99.74
11.5	147,208,033	369,630	0.0025	0.9975	99.74
12.5	143,967,513	43,428	0.0003	0.9997	99.48
13.5	141,320,944	11,078	0.0001	0.9999	99.45
14.5	129,568,361	61,667	0.0005	0.9995	99.45
15.5	129,040,054	26,253	0.0002	0.9998	99.40
16.5	127,893,400	77,053	0.0006	0.9994	99.38
17.5	126,339,002	29,641	0.0002	0.9998	99.32
18.5	118,806,598	9,632	0.0001	0.9999	99.30
19.5	116,682,004	10,616	0.0001	0.9999	99.29
20.5	115,961,307	30,501	0.0003	0.9997	99.28
21.5	113,313,591	27,462	0.0002	0.9998	99.25
22.5	111,265,570	93,865	0.0008	0.9992	99.23
23.5	103,478,483	53,266	0.0005	0.9995	99.15
24.5	101,514,561	31,138	0.0003	0.9997	99.09
25.5	100,855,795	16,076	0.0002	0.9998	99.06
26.5	99,513,091	53,651	0.0005	0.9995	99.05
27.5	99,382,348	81,049	0.0008	0.9992	98.99
28.5	98,747,258	41,799	0.0004	0.9996	98.91
29.5	97,480,480	274,163	0.0028	0.9972	98.87
30.5	94,529,006	61,092	0.0006	0.9994	98.59
31.5	94,155,562	314,779	0.0033	0.9967	98.53
32.5	93,632,103	71,666	0.0008	0.9992	98.20
33.5	93,532,431	1,025,256	0.0110	0.9890	98.13
34.5	92,335,121	85,134	0.0009	0.9991	97.05
35.5	91,862,772	150,822	0.0016	0.9984	96.96
36.5	91,372,331	73,971	0.0008	0.9992	96.80
37.5	89,927,164	29,771	0.0003	0.9997	96.72
38.5	89,753,554	45,109	0.0005	0.9995	96.69



PORTLAND GENERAL ELECTRIC

ACCOUNT 332 RESERVOIRS, DAMS AND WATERWAYS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1906-2015			EXPERIENCE BAND 1906-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	77,312,574	221,344	0.0029	0.9971	96.64
40.5	76,478,982	80,521	0.0011	0.9989	96.37
41.5	76,286,075	55,276	0.0007	0.9993	96.26
42.5	75,479,706	64,551	0.0009	0.9991	96.19
43.5	75,254,741	51,230	0.0007	0.9993	96.11
44.5	75,153,281	59,346	0.0008	0.9992	96.05
45.5	71,196,850	124,165	0.0017	0.9983	95.97
46.5	71,027,978	685,584	0.0097	0.9903	95.80
47.5	70,099,379	67,235	0.0010	0.9990	94.88
48.5	69,139,538	33,859	0.0005	0.9995	94.79
49.5	68,712,465	8,384	0.0001	0.9999	94.74
50.5	65,431,087	24,555	0.0004	0.9996	94.73
51.5	65,369,668	87,884	0.0013	0.9987	94.69
52.5	40,947,313	224,700	0.0055	0.9945	94.57
53.5	40,427,687	116,641	0.0029	0.9971	94.05
54.5	40,147,282	116,946	0.0029	0.9971	93.78
55.5	39,970,594	63,387	0.0016	0.9984	93.50
56.5	39,794,154	9,374	0.0002	0.9998	93.36
57.5	39,581,183	17,352	0.0004	0.9996	93.33
58.5	16,725,587	113,126	0.0068	0.9932	93.29
59.5	16,568,156	68,654	0.0041	0.9959	92.66
60.5	15,527,310	29,003	0.0019	0.9981	92.28
61.5	11,595,204	8,786	0.0008	0.9992	92.10
62.5	9,928,722	8,599	0.0009	0.9991	92.04
63.5	9,618,048	12,943	0.0013	0.9987	91.96
64.5	9,566,947	24,459	0.0026	0.9974	91.83
65.5	9,537,889	12,265	0.0013	0.9987	91.60
66.5	9,504,735	25,559	0.0027	0.9973	91.48
67.5	9,478,461	2,358	0.0002	0.9998	91.23
68.5	9,475,945	21,518	0.0023	0.9977	91.21
69.5	9,454,426	4,363	0.0005	0.9995	91.00
70.5	9,450,061	5,052	0.0005	0.9995	90.96
71.5	9,445,010	2,039	0.0002	0.9998	90.91
72.5	9,091,402	4,717	0.0005	0.9995	90.89
73.5	9,085,524	13	0.0000	1.0000	90.85
74.5	9,085,238	1,350	0.0001	0.9999	90.85
75.5	9,083,623	47,513	0.0052	0.9948	90.83
76.5	9,036,111		0.0000	1.0000	90.36
77.5	9,030,370		0.0000	1.0000	90.36
78.5	9,030,045	453	0.0001	0.9999	90.36

PORTLAND GENERAL ELECTRIC

ACCOUNT 332 RESERVOIRS, DAMS AND WATERWAYS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1906-2015			EXPERIENCE BAND 1906-2015			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	8,995,922	3,539	0.0004	0.9996	90.35	
80.5	8,992,231		0.0000	1.0000	90.32	
81.5	8,990,019	1,176	0.0001	0.9999	90.32	
82.5	8,929,516		0.0000	1.0000	90.31	
83.5	8,929,516		0.0000	1.0000	90.31	
84.5	8,627,131		0.0000	1.0000	90.31	
85.5	8,622,286		0.0000	1.0000	90.31	
86.5	8,621,927		0.0000	1.0000	90.31	
87.5	8,614,991	12,545	0.0015	0.9985	90.31	
88.5	8,557,267	3,033	0.0004	0.9996	90.17	
89.5	8,548,664		0.0000	1.0000	90.14	
90.5	4,251,198		0.0000	1.0000	90.14	
91.5	4,251,198	5,874	0.0014	0.9986	90.14	
92.5	4,244,840	1,130	0.0003	0.9997	90.02	
93.5	4,234,692	9,892	0.0023	0.9977	89.99	
94.5	3,578,030		0.0000	1.0000	89.78	
95.5	2,815,564		0.0000	1.0000	89.78	
96.5	2,815,564		0.0000	1.0000	89.78	
97.5	2,808,714		0.0000	1.0000	89.78	
98.5	2,808,714		0.0000	1.0000	89.78	
99.5	2,806,693	5,121	0.0018	0.9982	89.78	
100.5	2,801,572		0.0000	1.0000	89.62	
101.5	2,801,572		0.0000	1.0000	89.62	
102.5					89.62	

PORTLAND GENERAL ELECTRIC

ACCOUNT 332 RESERVOIRS, DAMS AND WATERWAYS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1913-2015			EXPERIENCE BAND 1980-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	276,759,400		0.0000	1.0000	100.00
0.5	222,634,133	8,790	0.0000	1.0000	100.00
1.5	218,178,682	12,000	0.0001	0.9999	100.00
2.5	207,157,468	37,117	0.0002	0.9998	99.99
3.5	180,365,172	63,746	0.0004	0.9996	99.97
4.5	173,451,961	63,863	0.0004	0.9996	99.94
5.5	95,551,737	30,683	0.0003	0.9997	99.90
6.5	96,090,468		0.0000	1.0000	99.87
7.5	96,108,574	4,174	0.0000	1.0000	99.87
8.5	65,078,181	13,530	0.0002	0.9998	99.86
9.5	63,094,172	229,262	0.0036	0.9964	99.84
10.5	61,150,956	6,207	0.0001	0.9999	99.48
11.5	57,967,785	357,517	0.0062	0.9938	99.47
12.5	55,661,866	36,091	0.0006	0.9994	98.86
13.5	53,446,519	270	0.0000	1.0000	98.79
14.5	45,155,283	42,957	0.0010	0.9990	98.79
15.5	44,678,761	3,508	0.0001	0.9999	98.70
16.5	81,161,339	9,696	0.0001	0.9999	98.69
17.5	80,024,321	18,530	0.0002	0.9998	98.68
18.5	72,741,026	716	0.0000	1.0000	98.66
19.5	70,666,299	649	0.0000	1.0000	98.66
20.5	70,184,483	6,904	0.0001	0.9999	98.65
21.5	67,574,913	10,505	0.0002	0.9998	98.64
22.5	92,461,504	9,313	0.0001	0.9999	98.63
23.5	84,843,981	37,786	0.0004	0.9996	98.62
24.5	83,016,539	13,225	0.0002	0.9998	98.58
25.5	86,339,467	50	0.0000	1.0000	98.56
26.5	86,737,449	27,602	0.0003	0.9997	98.56
27.5	87,011,974	7,293	0.0001	0.9999	98.53
28.5	86,508,065	34,271	0.0004	0.9996	98.52
29.5	85,448,218	260,462	0.0030	0.9970	98.48
30.5	82,547,195	43,233	0.0005	0.9995	98.18
31.5	83,081,670	293,867	0.0035	0.9965	98.13
32.5	82,579,672	16,066	0.0002	0.9998	97.78
33.5	82,535,599	984,822	0.0119	0.9881	97.76
34.5	81,379,042	36,052	0.0004	0.9996	96.60
35.5	80,956,270	60,969	0.0008	0.9992	96.55
36.5	80,904,171	43,893	0.0005	0.9995	96.48
37.5	79,489,847	15,443	0.0002	0.9998	96.43
38.5	79,331,013	30,294	0.0004	0.9996	96.41

PORTLAND GENERAL ELECTRIC

ACCOUNT 332 RESERVOIRS, DAMS AND WATERWAYS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1913-2015			EXPERIENCE BAND 1980-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	66,905,903	54,198	0.0008	0.9992	96.37
40.5	66,241,714	15,576	0.0002	0.9998	96.30
41.5	66,115,023	12,040	0.0002	0.9998	96.27
42.5	65,352,060	43,125	0.0007	0.9993	96.25
43.5	65,174,289	39,197	0.0006	0.9994	96.19
44.5	65,085,428	29,644	0.0005	0.9995	96.13
45.5	61,158,775	26,973	0.0004	0.9996	96.09
46.5	61,087,279	643,444	0.0105	0.9895	96.05
47.5	60,200,820	7,456	0.0001	0.9999	95.04
48.5	59,603,722	5,931	0.0001	0.9999	95.02
49.5	59,217,825	528	0.0000	1.0000	95.01
50.5	55,978,007	3,268	0.0001	0.9999	95.01
51.5	55,938,575	743	0.0000	1.0000	95.01
52.5	31,640,458	26,553	0.0008	0.9992	95.01
53.5	31,383,265	54,689	0.0017	0.9983	94.93
54.5	35,507,539	102,516	0.0029	0.9971	94.76
55.5	35,345,281	49,799	0.0014	0.9986	94.49
56.5	35,182,913	1,593	0.0000	1.0000	94.35
57.5	34,990,763	977	0.0000	1.0000	94.35
58.5	12,151,901	7,333	0.0006	0.9994	94.35
59.5	12,115,565	42,452	0.0035	0.9965	94.29
60.5	11,100,983	21,107	0.0019	0.9981	93.96
61.5	7,186,097	222	0.0000	1.0000	93.78
62.5	5,529,113	303	0.0001	0.9999	93.78
63.5	5,228,756	3	0.0000	1.0000	93.77
64.5	5,190,596	2,303	0.0004	0.9996	93.77
65.5	5,183,693	172	0.0000	1.0000	93.73
66.5	9,469,640	10,896	0.0012	0.9988	93.73
67.5	9,458,028		0.0000	1.0000	93.62
68.5	9,457,871	19,299	0.0020	0.9980	93.62
69.5	9,438,572	257	0.0000	1.0000	93.43
70.5	9,438,314		0.0000	1.0000	93.43
71.5	9,438,314		0.0000	1.0000	93.43
72.5	9,086,745	60	0.0000	1.0000	93.43
73.5	9,085,524	13	0.0000	1.0000	93.43
74.5	9,085,238	1,350	0.0001	0.9999	93.43
75.5	9,083,623	47,513	0.0052	0.9948	93.41
76.5	9,036,111		0.0000	1.0000	92.92
77.5	9,030,370		0.0000	1.0000	92.92
78.5	9,030,045	453	0.0001	0.9999	92.92

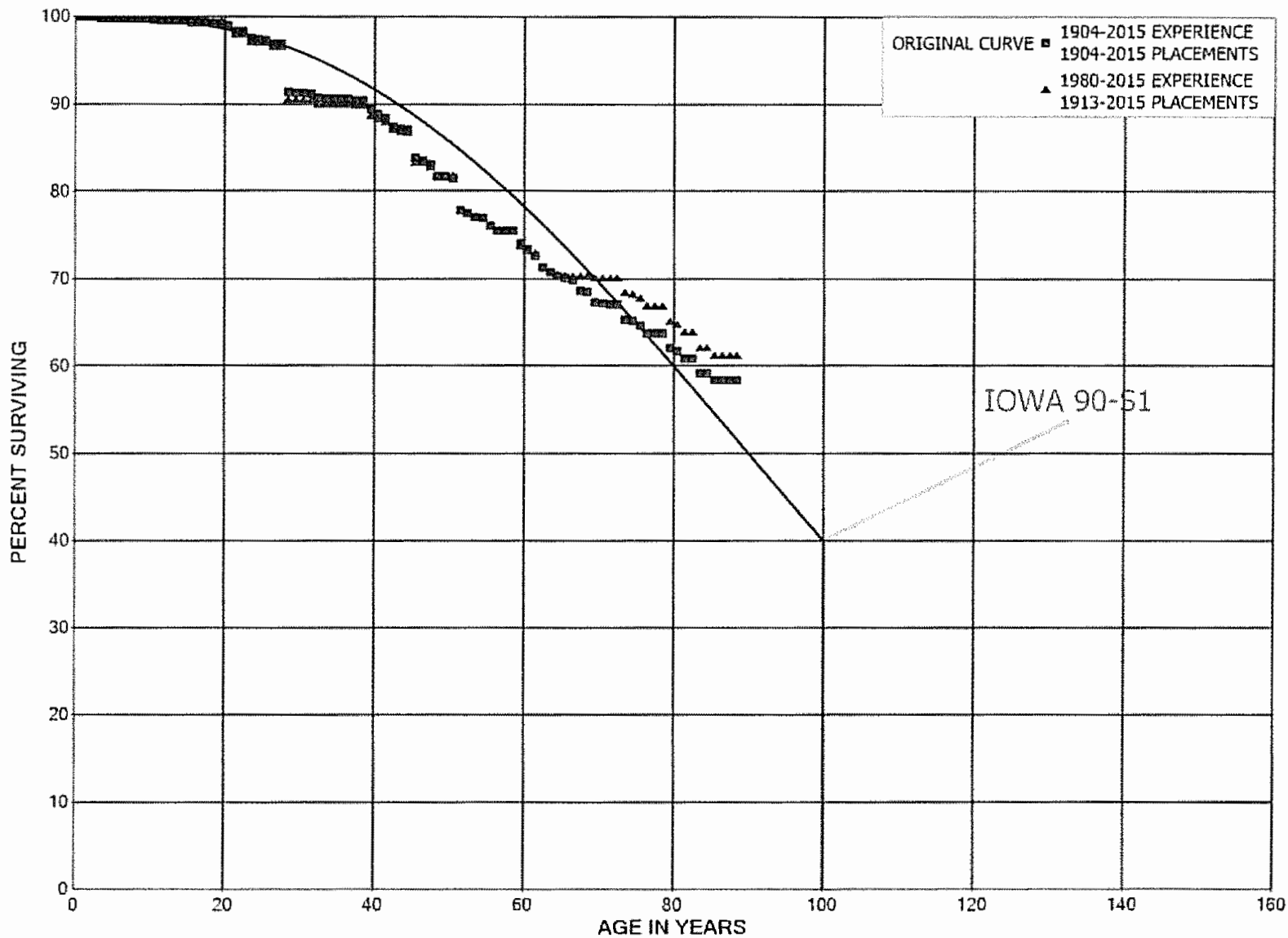
PORTLAND GENERAL ELECTRIC

ACCOUNT 332 RESERVOIRS, DAMS AND WATERWAYS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1913-2015			EXPERIENCE BAND 1980-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	8,995,922	3,539	0.0004	0.9996	92.92
80.5	8,992,231		0.0000	1.0000	92.88
81.5	8,990,019	1,176	0.0001	0.9999	92.88
82.5	8,929,516		0.0000	1.0000	92.87
83.5	8,929,516		0.0000	1.0000	92.87
84.5	8,627,131		0.0000	1.0000	92.87
85.5	8,622,286		0.0000	1.0000	92.87
86.5	8,621,927		0.0000	1.0000	92.87
87.5	8,614,991	12,545	0.0015	0.9985	92.87
88.5	8,557,267	3,033	0.0004	0.9996	92.74
89.5	8,548,664		0.0000	1.0000	92.70
90.5	4,251,198		0.0000	1.0000	92.70
91.5	4,251,198	5,874	0.0014	0.9986	92.70
92.5	4,244,840	1,130	0.0003	0.9997	92.58
93.5	4,234,692	9,892	0.0023	0.9977	92.55
94.5	3,578,030		0.0000	1.0000	92.33
95.5	2,815,564		0.0000	1.0000	92.33
96.5	2,815,564		0.0000	1.0000	92.33
97.5	2,808,714		0.0000	1.0000	92.33
98.5	2,808,714		0.0000	1.0000	92.33
99.5	2,806,693	5,121	0.0018	0.9982	92.33
100.5	2,801,572		0.0000	1.0000	92.17
101.5	2,801,572		0.0000	1.0000	92.17
102.5					92.17

PORTLAND GENERAL ELECTRIC  
 ACCOUNT 333 WATER WHEELS, TURBINES AND GENERATORS  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



Gannett Fleming

VII-31

Portland General Electric  
 December 31, 2015

PORTLAND GENERAL ELECTRIC

ACCOUNT 333 WATER WHEELS, TURBINES AND GENERATORS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1904-2015			EXPERIENCE BAND 1904-2015			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
0.0	74,374,579	15	0.0000	1.0000	100.00	
0.5	69,303,430	29,713	0.0004	0.9996	100.00	
1.5	63,716,251	38,906	0.0006	0.9994	99.96	
2.5	62,878,609	98,790	0.0016	0.9984	99.90	
3.5	56,801,101	570	0.0000	1.0000	99.74	
4.5	55,811,534	2,350	0.0000	1.0000	99.74	
5.5	55,493,492	2,410	0.0000	1.0000	99.73	
6.5	55,464,320	824	0.0000	1.0000	99.73	
7.5	54,347,334	6,177	0.0001	0.9999	99.73	
8.5	52,995,057	6,838	0.0001	0.9999	99.72	
9.5	52,970,806	23,928	0.0005	0.9995	99.70	
10.5	50,550,866	50,563	0.0010	0.9990	99.66	
11.5	46,602,725	23,776	0.0005	0.9995	99.56	
12.5	46,330,083	8,097	0.0002	0.9998	99.51	
13.5	38,900,832	10,585	0.0003	0.9997	99.49	
14.5	37,038,182	47,379	0.0013	0.9987	99.46	
15.5	35,680,224	11,646	0.0003	0.9997	99.34	
16.5	34,447,376	24,286	0.0007	0.9993	99.30	
17.5	33,295,374	14,464	0.0004	0.9996	99.23	
18.5	32,117,415	7,569	0.0002	0.9998	99.19	
19.5	28,802,507	65,229	0.0023	0.9977	99.17	
20.5	28,550,956	182,175	0.0064	0.9936	98.94	
21.5	28,144,065	11,335	0.0004	0.9996	98.31	
22.5	27,451,738	211,567	0.0077	0.9923	98.27	
23.5	27,223,488	44,502	0.0016	0.9984	97.51	
24.5	26,109,313	6,143	0.0002	0.9998	97.36	
25.5	26,072,697	126,778	0.0049	0.9951	97.33	
26.5	24,199,345	13,437	0.0006	0.9994	96.86	
27.5	23,736,433	1,329,511	0.0560	0.9440	96.81	
28.5	21,602,450	12,060	0.0006	0.9994	91.38	
29.5	21,381,143	11,966	0.0006	0.9994	91.33	
30.5	21,348,180	15,710	0.0007	0.9993	91.28	
31.5	21,309,744	120,890	0.0057	0.9943	91.21	
32.5	21,182,935	7,530	0.0004	0.9996	90.70	
33.5	21,119,622	10,812	0.0005	0.9995	90.66	
34.5	21,105,746	6,698	0.0003	0.9997	90.62	
35.5	21,011,777	6,280	0.0003	0.9997	90.59	
36.5	20,999,315	29,289	0.0014	0.9986	90.56	
37.5	20,957,025	440	0.0000	1.0000	90.44	
38.5	20,956,145	244,438	0.0117	0.9883	90.43	

PORTLAND GENERAL ELECTRIC  
ACCOUNT 333 WATER WHEELS, TURBINES AND GENERATORS  
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1904-2015			EXPERIENCE BAND 1904-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	18,397,898	119,759	0.0065	0.9935	89.38
40.5	18,125,388	79,397	0.0044	0.9956	88.80
41.5	18,041,183	203,439	0.0113	0.9887	88.41
42.5	17,633,087	50,498	0.0029	0.9971	87.41
43.5	17,571,177	25,774	0.0015	0.9985	87.16
44.5	17,538,574	648,561	0.0370	0.9630	87.03
45.5	15,561,165	54,649	0.0035	0.9965	83.81
46.5	15,506,318	92,673	0.0060	0.9940	83.52
47.5	15,367,817	236,423	0.0154	0.9846	83.02
48.5	15,124,800	13,220	0.0009	0.9991	81.74
49.5	15,088,496	23,525	0.0016	0.9984	81.67
50.5	15,044,436	684,810	0.0455	0.9545	81.55
51.5	14,201,468	64,400	0.0045	0.9955	77.83
52.5	11,071,637	60,746	0.0055	0.9945	77.48
53.5	10,961,829	7,426	0.0007	0.9993	77.06
54.5	10,946,690	139,789	0.0128	0.9872	77.00
55.5	10,791,704	67,862	0.0063	0.9937	76.02
56.5	10,673,703	1,509	0.0001	0.9999	75.54
57.5	10,671,672	9,030	0.0008	0.9992	75.53
58.5	3,965,303	74,706	0.0188	0.9812	75.47
59.5	3,889,824	33,980	0.0087	0.9913	74.05
60.5	3,846,371	41,085	0.0107	0.9893	73.40
61.5	3,237,942	58,286	0.0180	0.9820	72.61
62.5	3,171,026	24,032	0.0076	0.9924	71.31
63.5	1,668,395	10,176	0.0061	0.9939	70.77
64.5	1,376,676	4,368	0.0032	0.9968	70.34
65.5	1,372,307	4,610	0.0034	0.9966	70.11
66.5	1,339,345	23,475	0.0175	0.9825	69.88
67.5	1,315,870	3,033	0.0023	0.9977	68.65
68.5	1,312,837	23,932	0.0182	0.9818	68.49
69.5	1,288,906	969	0.0008	0.9992	67.25
70.5	1,287,710	2,187	0.0017	0.9983	67.19
71.5	1,285,523	196	0.0002	0.9998	67.08
72.5	1,285,327	33,490	0.0261	0.9739	67.07
73.5	1,251,837	3,073	0.0025	0.9975	65.32
74.5	1,248,763	10,039	0.0080	0.9920	65.16
75.5	1,238,724	16,560	0.0134	0.9866	64.64
76.5	1,222,164		0.0000	1.0000	63.77
77.5	1,222,164		0.0000	1.0000	63.77
78.5	1,222,103	32,202	0.0263	0.9737	63.77



PORTLAND GENERAL ELECTRIC  
 ACCOUNT 333 WATER WHEELS, TURBINES AND GENERATORS  
 ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1904-2015			EXPERIENCE BAND 1904-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	1,189,901	6,262	0.0053	0.9947	62.09
80.5	1,183,639	17,790	0.0150	0.9850	61.77
81.5	1,165,849		0.0000	1.0000	60.84
82.5	1,165,849	31,409	0.0269	0.9731	60.84
83.5	1,134,440		0.0000	1.0000	59.20
84.5	980,202	13,791	0.0141	0.9859	59.20
85.5	965,217		0.0000	1.0000	58.37
86.5	842,934		0.0000	1.0000	58.37
87.5	838,611		0.0000	1.0000	58.37
88.5	793,990		0.0000	1.0000	58.37
89.5	793,812		0.0000	1.0000	58.37
90.5	580,070		0.0000	1.0000	58.37
91.5	552,725		0.0000	1.0000	58.37
92.5	552,725		0.0000	1.0000	58.37
93.5	540,102		0.0000	1.0000	58.37
94.5	540,102		0.0000	1.0000	58.37
95.5	439,348		0.0000	1.0000	58.37
96.5	439,348		0.0000	1.0000	58.37
97.5	439,348		0.0000	1.0000	58.37
98.5	439,348		0.0000	1.0000	58.37
99.5	439,348		0.0000	1.0000	58.37
100.5	439,348		0.0000	1.0000	58.37
101.5	439,348		0.0000	1.0000	58.37
102.5					58.37

PORTLAND GENERAL ELECTRIC  
ACCOUNT 333 WATER WHEELS, TURBINES AND GENERATORS  
ORIGINAL LIFE TABLE

PLACEMENT BAND 1913-2015			EXPERIENCE BAND 1980-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	52,437,444		0.0000	1.0000	100.00
0.5	47,366,310	29,458	0.0006	0.9994	100.00
1.5	41,798,888	38,722	0.0009	0.9991	99.94
2.5	40,961,431	98,198	0.0024	0.9976	99.85
3.5	34,884,515		0.0000	1.0000	99.61
4.5	34,047,493		0.0000	1.0000	99.61
5.5	33,731,800		0.0000	1.0000	99.61
6.5	34,030,238		0.0000	1.0000	99.61
7.5	32,957,161	1,721	0.0001	0.9999	99.61
8.5	31,617,422	2,576	0.0001	0.9999	99.60
9.5	31,602,476		0.0000	1.0000	99.59
10.5	29,214,407	48,585	0.0017	0.9983	99.59
11.5	25,350,054	18,713	0.0007	0.9993	99.43
12.5	25,091,152		0.0000	1.0000	99.35
13.5	17,689,629		0.0000	1.0000	99.35
14.5	15,838,693		0.0000	1.0000	99.35
15.5	14,687,252	1,352	0.0001	0.9999	99.35
16.5	20,117,368	15,410	0.0008	0.9992	99.34
17.5	19,007,311		0.0000	1.0000	99.27
18.5	17,851,551	1,101	0.0001	0.9999	99.27
19.5	14,548,936	44,634	0.0031	0.9969	99.26
20.5	14,393,813	157,000	0.0109	0.9891	98.96
21.5	14,033,282	5,184	0.0004	0.9996	97.88
22.5	22,565,934	206,293	0.0091	0.9909	97.84
23.5	22,343,733	28,981	0.0013	0.9987	96.95
24.5	21,271,516		0.0000	1.0000	96.82
25.5	21,821,291	105,711	0.0048	0.9952	96.82
26.5	20,022,746		0.0000	1.0000	96.35
27.5	21,377,923	1,321,091	0.0618	0.9382	96.35
28.5	19,573,462		0.0000	1.0000	90.40
29.5	19,364,338	572	0.0000	1.0000	90.40
30.5	19,397,997	9,860	0.0005	0.9995	90.40
31.5	19,365,411	113,201	0.0058	0.9942	90.35
32.5	19,246,291	738	0.0000	1.0000	89.82
33.5	19,189,769		0.0000	1.0000	89.82
34.5	19,188,820	4,896	0.0003	0.9997	89.82
35.5	19,096,653	641	0.0000	1.0000	89.80
36.5	19,089,831	22,815	0.0012	0.9988	89.79
37.5	19,054,015		0.0000	1.0000	89.69
38.5	19,053,575	240,391	0.0126	0.9874	89.69

PORTLAND GENERAL ELECTRIC

ACCOUNT 333 WATER WHEELS, TURBINES AND GENERATORS

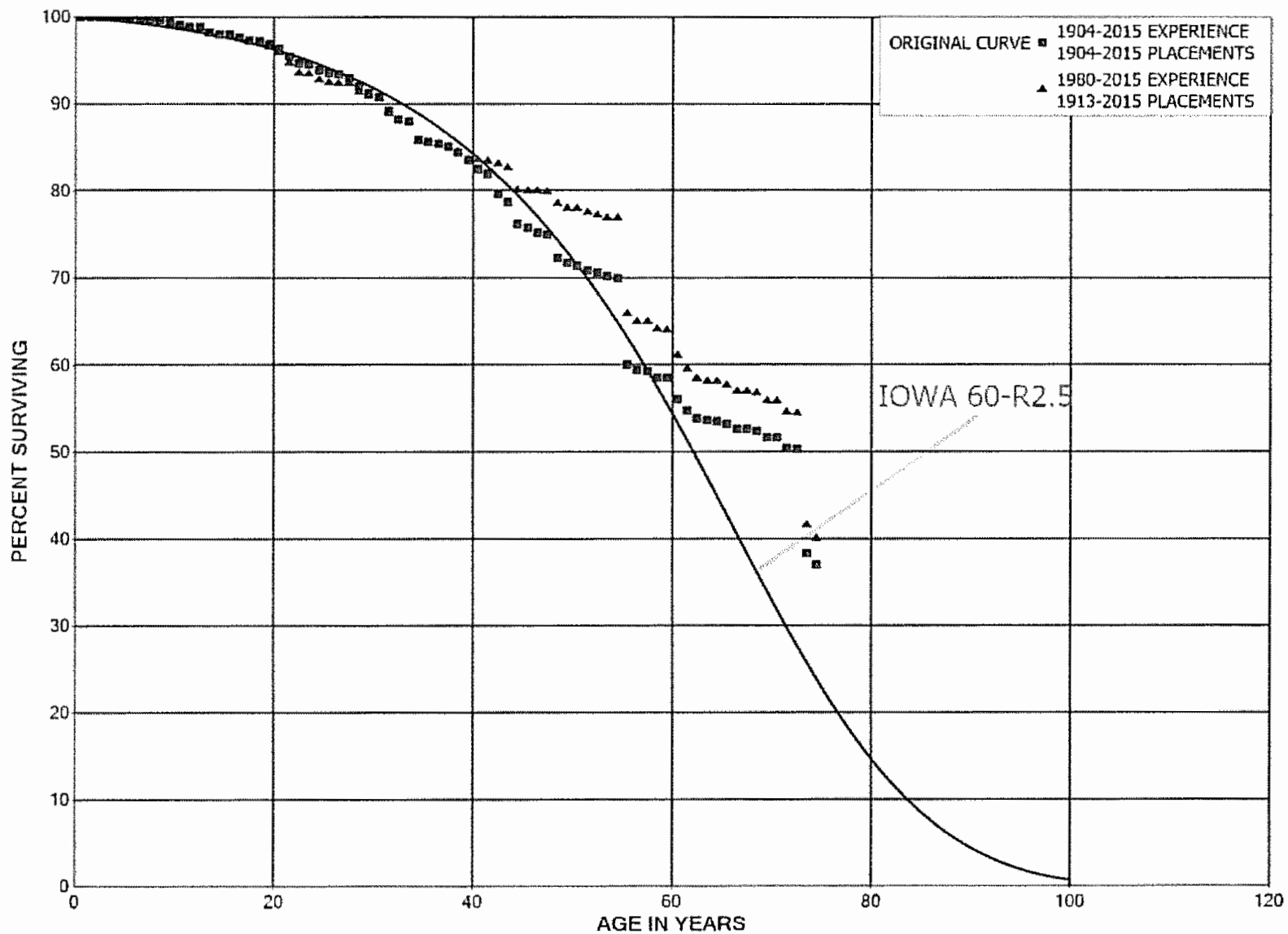
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1913-2015			EXPERIENCE BAND 1980-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	16,499,375	62,275	0.0038	0.9962	88.55
40.5	16,284,349	61,667	0.0038	0.9962	88.22
41.5	16,217,874	171,670	0.0106	0.9894	87.89
42.5	15,841,616	38,288	0.0024	0.9976	86.95
43.5	15,791,916	17,764	0.0011	0.9989	86.74
44.5	15,767,323	636,278	0.0404	0.9596	86.65
45.5	13,802,197	1,117	0.0001	0.9999	83.15
46.5	13,800,882	78,794	0.0057	0.9943	83.14
47.5	13,676,260	157,000	0.0115	0.9885	82.67
48.5	13,790,802		0.0000	1.0000	81.72
49.5	13,767,717		0.0000	1.0000	81.72
50.5	13,747,486	676,343	0.0492	0.9508	81.72
51.5	12,928,674	57,822	0.0045	0.9955	77.70
52.5	9,850,041	55,908	0.0057	0.9943	77.35
53.5	9,745,248		0.0000	1.0000	76.91
54.5	9,989,269	137,188	0.0137	0.9863	76.91
55.5	9,865,328	59,092	0.0060	0.9940	75.86
56.5	9,757,291		0.0000	1.0000	75.40
57.5	9,899,843	5,030	0.0005	0.9995	75.40
58.5	3,197,475	72,308	0.0226	0.9774	75.36
59.5	3,137,143	23,094	0.0074	0.9926	73.66
60.5	3,104,575	14,236	0.0046	0.9954	73.12
61.5	2,522,995	50,922	0.0202	0.9798	72.78
62.5	2,463,442	19,233	0.0078	0.9922	71.31
63.5	965,610	4,355	0.0045	0.9955	70.76
64.5	679,711	1,821	0.0027	0.9973	70.44
65.5	677,890	377	0.0006	0.9994	70.25
66.5	1,285,453	520	0.0004	0.9996	70.21
67.5	1,284,933		0.0000	1.0000	70.18
68.5	1,284,933	4,266	0.0033	0.9967	70.18
69.5	1,280,667	725	0.0006	0.9994	69.95
70.5	1,279,715		0.0000	1.0000	69.91
71.5	1,279,715		0.0000	1.0000	69.91
72.5	1,279,715	30,647	0.0239	0.9761	69.91
73.5	1,249,068	3,073	0.0025	0.9975	68.23
74.5	1,245,995	7,270	0.0058	0.9942	68.07
75.5	1,238,724	16,560	0.0134	0.9866	67.67
76.5	1,222,164		0.0000	1.0000	66.76
77.5	1,222,164		0.0000	1.0000	66.76
78.5	1,222,103	32,202	0.0263	0.9737	66.76

PORTLAND GENERAL ELECTRIC  
 ACCOUNT 333 WATER WHEELS, TURBINES AND GENERATORS  
 ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1913-2015			EXPERIENCE BAND 1980-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	1,189,901	6,262	0.0053	0.9947	65.01
80.5	1,183,639	17,790	0.0150	0.9850	64.66
81.5	1,165,849		0.0000	1.0000	63.69
82.5	1,165,849	31,409	0.0269	0.9731	63.69
83.5	1,134,440		0.0000	1.0000	61.98
84.5	980,202	13,791	0.0141	0.9859	61.98
85.5	965,217		0.0000	1.0000	61.10
86.5	842,934		0.0000	1.0000	61.10
87.5	838,611		0.0000	1.0000	61.10
88.5	793,990		0.0000	1.0000	61.10
89.5	793,812		0.0000	1.0000	61.10
90.5	580,070		0.0000	1.0000	61.10
91.5	552,725		0.0000	1.0000	61.10
92.5	552,725		0.0000	1.0000	61.10
93.5	540,102		0.0000	1.0000	61.10
94.5	540,102		0.0000	1.0000	61.10
95.5	439,348		0.0000	1.0000	61.10
96.5	439,348		0.0000	1.0000	61.10
97.5	439,348		0.0000	1.0000	61.10
98.5	439,348		0.0000	1.0000	61.10
99.5	439,348		0.0000	1.0000	61.10
100.5	439,348		0.0000	1.0000	61.10
101.5	439,348		0.0000	1.0000	61.10
102.5					61.10

PORTLAND GENERAL ELECTRIC  
 ACCOUNT 334 ACCESSORY ELECTRIC EQUIPMENT  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



PORTLAND GENERAL ELECTRIC

ACCOUNT 334 ACCESSORY ELECTRIC EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1904-2015			EXPERIENCE BAND 1904-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	24,873,604	9,127	0.0004	0.9996	100.00
0.5	23,782,865	1,529	0.0001	0.9999	99.96
1.5	22,782,146	8,121	0.0004	0.9996	99.96
2.5	22,073,188	1,473	0.0001	0.9999	99.92
3.5	21,559,616	2,401	0.0001	0.9999	99.91
4.5	19,768,698	1,970	0.0001	0.9999	99.90
5.5	19,486,413	2,943	0.0002	0.9998	99.89
6.5	19,087,628	22,645	0.0012	0.9988	99.88
7.5	18,840,962	20,177	0.0011	0.9989	99.76
8.5	14,285,744	45,881	0.0032	0.9968	99.65
9.5	14,160,215	43,430	0.0031	0.9969	99.33
10.5	12,451,046	25,958	0.0021	0.9979	99.03
11.5	12,183,634	4,821	0.0004	0.9996	98.82
12.5	11,469,715	69,506	0.0061	0.9939	98.78
13.5	11,371,885	24,064	0.0021	0.9979	98.18
14.5	9,567,739	5,392	0.0006	0.9994	97.98
15.5	9,551,667	25,798	0.0027	0.9973	97.92
16.5	9,276,868	33,368	0.0036	0.9964	97.66
17.5	8,918,323	12,496	0.0014	0.9986	97.31
18.5	8,063,477	29,299	0.0036	0.9964	97.17
19.5	6,384,339	32,652	0.0051	0.9949	96.82
20.5	6,291,857	63,607	0.0101	0.9899	96.32
21.5	6,222,956	48,386	0.0078	0.9922	95.35
22.5	5,528,104	8,659	0.0016	0.9984	94.61
23.5	4,749,226	29,246	0.0062	0.9938	94.46
24.5	4,189,743	17,871	0.0043	0.9957	93.88
25.5	4,051,954	5,316	0.0013	0.9987	93.48
26.5	3,592,983	13,265	0.0037	0.9963	93.35
27.5	3,438,184	37,608	0.0109	0.9891	93.01
28.5	3,357,792	31,028	0.0092	0.9908	91.99
29.5	3,240,696	13,798	0.0043	0.9957	91.14
30.5	3,108,104	54,457	0.0175	0.9825	90.75
31.5	2,986,653	31,684	0.0106	0.9894	89.16
32.5	2,954,880	10,137	0.0034	0.9966	88.22
33.5	2,940,921	69,339	0.0236	0.9764	87.91
34.5	2,837,753	9,064	0.0032	0.9968	85.84
35.5	2,799,173	4,500	0.0016	0.9984	85.57
36.5	2,788,214	12,505	0.0045	0.9955	85.43
37.5	2,497,522	20,457	0.0082	0.9918	85.05
38.5	2,460,438	25,796	0.0105	0.9895	84.35

PORTLAND GENERAL ELECTRIC  
ACCOUNT 334 ACCESSORY ELECTRIC EQUIPMENT  
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1904-2015			EXPERIENCE BAND 1904-2015			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	2,354,275	27,347	0.0116	0.9884	83.47	
40.5	2,323,978	13,985	0.0060	0.9940	82.50	
41.5	2,304,309	67,752	0.0294	0.9706	82.00	
42.5	2,234,774	22,726	0.0102	0.9898	79.59	
43.5	2,209,871	72,272	0.0327	0.9673	78.78	
44.5	2,127,184	13,989	0.0066	0.9934	76.20	
45.5	1,915,462	14,491	0.0076	0.9924	75.70	
46.5	1,887,815	5,866	0.0031	0.9969	75.13	
47.5	1,881,888	64,771	0.0344	0.9656	74.90	
48.5	1,812,106	15,407	0.0085	0.9915	72.32	
49.5	1,796,699	8,301	0.0046	0.9954	71.70	
50.5	1,704,067	11,943	0.0070	0.9930	71.37	
51.5	1,662,586	5,879	0.0035	0.9965	70.87	
52.5	1,495,363	9,109	0.0061	0.9939	70.62	
53.5	1,479,975	4,134	0.0028	0.9972	70.19	
54.5	1,431,574	202,123	0.1412	0.8588	69.99	
55.5	1,203,336	14,370	0.0119	0.9881	60.11	
56.5	1,165,262	1,773	0.0015	0.9985	59.39	
57.5	1,139,396	14,747	0.0129	0.9871	59.30	
58.5	682,520	502	0.0007	0.9993	58.54	
59.5	666,438	27,972	0.0420	0.9580	58.49	
60.5	624,181	15,073	0.0241	0.9759	56.04	
61.5	509,322	8,110	0.0159	0.9841	54.68	
62.5	474,708	2,236	0.0047	0.9953	53.81	
63.5	414,358	188	0.0005	0.9995	53.56	
64.5	344,763	2,527	0.0073	0.9927	53.54	
65.5	341,120	3,164	0.0093	0.9907	53.14	
66.5	103,204	36	0.0003	0.9997	52.65	
67.5	103,005	459	0.0045	0.9955	52.63	
68.5	101,653	1,548	0.0152	0.9848	52.40	
69.5	98,657		0.0000	1.0000	51.60	
70.5	98,314	2,354	0.0239	0.9761	51.60	
71.5	95,960	191	0.0020	0.9980	50.36	
72.5	93,587	22,223	0.2375	0.7625	50.26	
73.5	69,231	2,525	0.0365	0.9635	38.33	
74.5	66,706		0.0000	1.0000	36.93	
75.5	66,658		0.0000	1.0000	36.93	
76.5	66,268		0.0000	1.0000	36.93	
77.5	66,268		0.0000	1.0000	36.93	
78.5	64,765		0.0000	1.0000	36.93	

PORTLAND GENERAL ELECTRIC  
 ACCOUNT 334 ACCESSORY ELECTRIC EQUIPMENT  
 ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1904-2015			EXPERIENCE BAND 1904-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	63,111	160	0.0025	0.9975	36.93
80.5	62,233	498	0.0080	0.9920	36.84
81.5	61,734		0.0000	1.0000	36.54
82.5	61,623		0.0000	1.0000	36.54
83.5	61,338	22	0.0004	0.9996	36.54
84.5	56,358		0.0000	1.0000	36.53
85.5	54,006		0.0000	1.0000	36.53
86.5	49,043	4,628	0.0944	0.9056	36.53
87.5	44,313	941	0.0212	0.9788	33.08
88.5	42,330	1,123	0.0265	0.9735	32.38
89.5	41,039		0.0000	1.0000	31.52
90.5	28,689		0.0000	1.0000	31.52
91.5	28,372		0.0000	1.0000	31.52
92.5	28,255		0.0000	1.0000	31.52
93.5	27,362	3,245	0.1186	0.8814	31.52
94.5	24,117		0.0000	1.0000	27.78
95.5	18,755		0.0000	1.0000	27.78
96.5	18,755		0.0000	1.0000	27.78
97.5	18,755		0.0000	1.0000	27.78
98.5	18,755		0.0000	1.0000	27.78
99.5	18,755		0.0000	1.0000	27.78
100.5	18,755		0.0000	1.0000	27.78
101.5	18,755		0.0000	1.0000	27.78
102.5					27.78



PORTLAND GENERAL ELECTRIC

ACCOUNT 334 ACCESSORY ELECTRIC EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1913-2015			EXPERIENCE BAND 1980-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	21,608,427	8,639	0.0004	0.9996	100.00
0.5	20,534,759	505	0.0000	1.0000	99.96
1.5	19,567,833	7,034	0.0004	0.9996	99.96
2.5	18,865,632		0.0000	1.0000	99.92
3.5	18,355,102		0.0000	1.0000	99.92
4.5	16,568,672	1	0.0000	1.0000	99.92
5.5	16,294,948	545	0.0000	1.0000	99.92
6.5	15,898,562	20,414	0.0013	0.9987	99.92
7.5	15,661,293	16,828	0.0011	0.9989	99.79
8.5	11,122,346	40,890	0.0037	0.9963	99.68
9.5	11,128,324	37,502	0.0034	0.9966	99.32
10.5	9,454,332	22,004	0.0023	0.9977	98.98
11.5	9,194,603	656	0.0001	0.9999	98.75
12.5	8,493,703	64,093	0.0075	0.9925	98.74
13.5	8,405,836	17,585	0.0021	0.9979	98.00
14.5	6,693,553	105	0.0000	1.0000	97.79
15.5	6,741,252	21,000	0.0031	0.9969	97.79
16.5	7,076,939	31,203	0.0044	0.9956	97.49
17.5	6,737,499	8,815	0.0013	0.9987	97.06
18.5	5,893,033	25,716	0.0044	0.9956	96.93
19.5	4,247,383	28,284	0.0067	0.9933	96.51
20.5	4,187,568	55,527	0.0133	0.9867	95.87
21.5	4,140,941	46,324	0.0112	0.9888	94.59
22.5	4,222,214	6,231	0.0015	0.9985	93.54
23.5	3,453,560	23,202	0.0067	0.9933	93.40
24.5	2,910,799	11,960	0.0041	0.9959	92.77
25.5	2,975,589	1,795	0.0006	0.9994	92.39
26.5	2,539,477	361	0.0001	0.9999	92.33
27.5	2,657,522	31,367	0.0118	0.9882	92.32
28.5	2,682,766	13,159	0.0049	0.9951	91.23
29.5	2,591,598	6,951	0.0027	0.9973	90.78
30.5	2,713,504	49,654	0.0183	0.9817	90.54
31.5	2,610,401	20,137	0.0077	0.9923	88.88
32.5	2,592,814	7,317	0.0028	0.9972	88.20
33.5	2,583,123	67,252	0.0260	0.9740	87.95
34.5	2,482,393	7,260	0.0029	0.9971	85.66
35.5	2,445,687		0.0000	1.0000	85.41
36.5	2,444,061	9,300	0.0038	0.9962	85.41
37.5	2,158,906	15,906	0.0074	0.9926	85.08
38.5	2,126,509	20,584	0.0097	0.9903	84.46

PORTLAND GENERAL ELECTRIC

ACCOUNT 334 ACCESSORY ELECTRIC EQUIPMENT

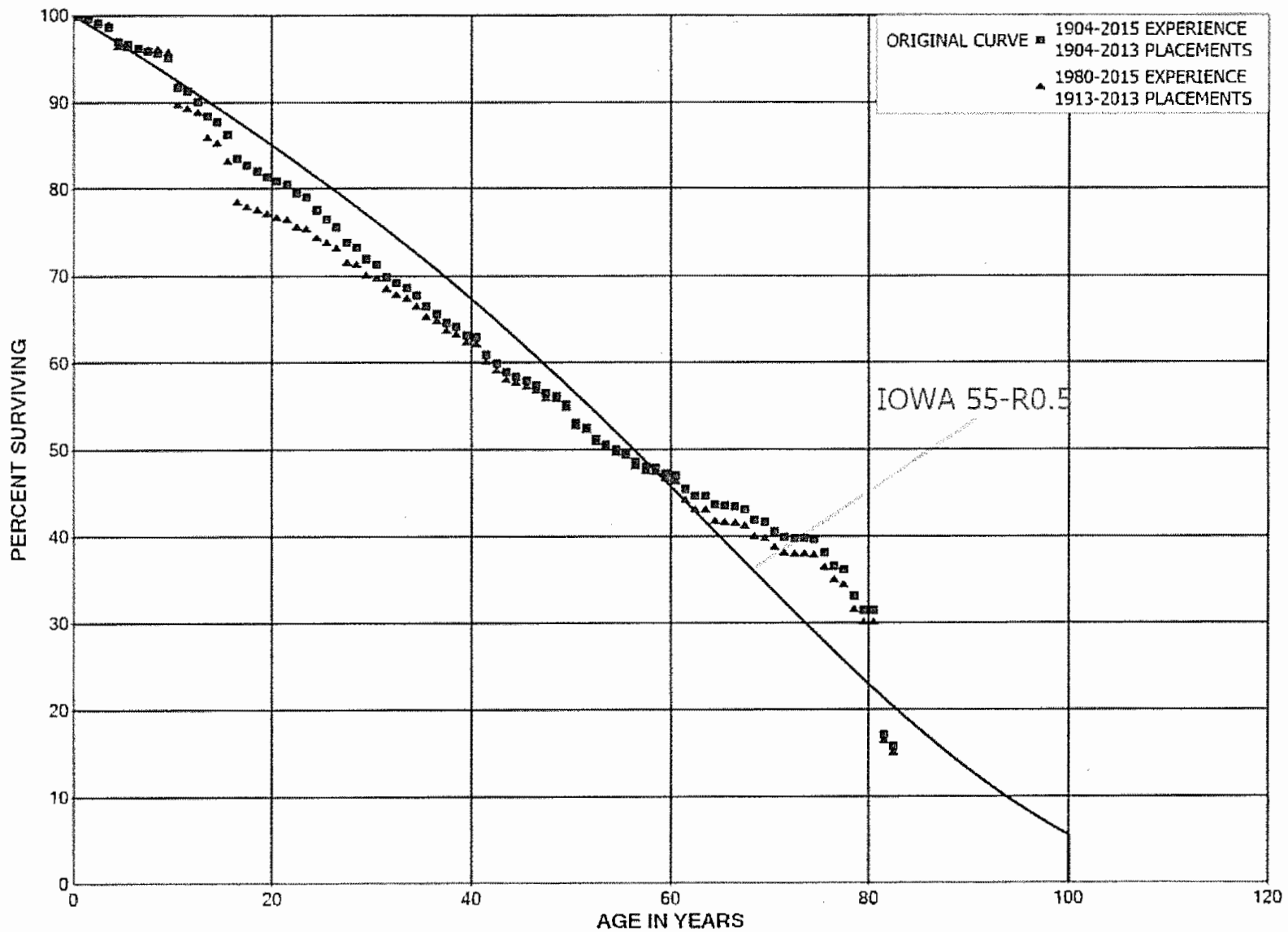
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1913-2015			EXPERIENCE BAND 1980-2015			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	2,025,834	4,208	0.0021	0.9979	83.64	
40.5	2,019,066	634	0.0003	0.9997	83.47	
41.5	2,015,274	9,300	0.0046	0.9954	83.44	
42.5	2,004,191	10,424	0.0052	0.9948	83.05	
43.5	1,991,793	62,246	0.0313	0.9687	82.62	
44.5	1,921,984	1,548	0.0008	0.9992	80.04	
45.5	1,722,702	238	0.0001	0.9999	79.98	
46.5	1,709,374	2,294	0.0013	0.9987	79.96	
47.5	1,707,020	28,006	0.0164	0.9836	79.86	
48.5	1,681,769	13,347	0.0079	0.9921	78.55	
49.5	1,674,430	38	0.0000	1.0000	77.92	
50.5	1,591,697	9,488	0.0060	0.9940	77.92	
51.5	1,552,773	4,614	0.0030	0.9970	77.46	
52.5	1,387,912	7,402	0.0053	0.9947	77.23	
53.5	1,374,508	29	0.0000	1.0000	76.82	
54.5	1,359,104	194,548	0.1431	0.8569	76.81	
55.5	1,140,179	14,290	0.0125	0.9875	65.82	
56.5	1,104,963	1,657	0.0015	0.9985	64.99	
57.5	1,085,460	14,721	0.0136	0.9864	64.90	
58.5	630,908	502	0.0008	0.9992	64.02	
59.5	615,730	27,972	0.0454	0.9546	63.96	
60.5	573,506	15,073	0.0263	0.9737	61.06	
61.5	460,997	8,110	0.0176	0.9824	59.45	
62.5	426,383	2,236	0.0052	0.9948	58.41	
63.5	366,033	188	0.0005	0.9995	58.10	
64.5	296,438	2,527	0.0085	0.9915	58.07	
65.5	292,795	3,164	0.0108	0.9892	57.58	
66.5	103,204	36	0.0003	0.9997	56.95	
67.5	103,005	459	0.0045	0.9955	56.93	
68.5	101,653	1,548	0.0152	0.9848	56.68	
69.5	98,657		0.0000	1.0000	55.82	
70.5	98,314	2,354	0.0239	0.9761	55.82	
71.5	95,960	191	0.0020	0.9980	54.48	
72.5	93,587	22,223	0.2375	0.7625	54.37	
73.5	69,231	2,525	0.0365	0.9635	41.46	
74.5	66,706		0.0000	1.0000	39.95	
75.5	66,658		0.0000	1.0000	39.95	
76.5	66,268		0.0000	1.0000	39.95	
77.5	66,268		0.0000	1.0000	39.95	
78.5	64,765		0.0000	1.0000	39.95	

PORTLAND GENERAL ELECTRIC  
 ACCOUNT 334 ACCESSORY ELECTRIC EQUIPMENT  
 ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1913-2015			EXPERIENCE BAND 1980-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	63,111	160	0.0025	0.9975	39.95
80.5	62,233	498	0.0080	0.9920	39.85
81.5	61,734		0.0000	1.0000	39.53
82.5	61,623		0.0000	1.0000	39.53
83.5	61,338	22	0.0004	0.9996	39.53
84.5	56,358		0.0000	1.0000	39.52
85.5	54,006		0.0000	1.0000	39.52
86.5	49,043	4,628	0.0944	0.9056	39.52
87.5	44,313	941	0.0212	0.9788	35.79
88.5	42,330	1,123	0.0265	0.9735	35.03
89.5	41,039		0.0000	1.0000	34.10
90.5	28,689		0.0000	1.0000	34.10
91.5	28,372		0.0000	1.0000	34.10
92.5	28,255		0.0000	1.0000	34.10
93.5	27,362	3,245	0.1186	0.8814	34.10
94.5	24,117		0.0000	1.0000	30.05
95.5	18,755		0.0000	1.0000	30.05
96.5	18,755		0.0000	1.0000	30.05
97.5	18,755		0.0000	1.0000	30.05
98.5	18,755		0.0000	1.0000	30.05
99.5	18,755		0.0000	1.0000	30.05
100.5	18,755		0.0000	1.0000	30.05
101.5	18,755		0.0000	1.0000	30.05
102.5					30.05

PORTLAND GENERAL ELECTRIC  
 ACCOUNT 335 MISCELLANEOUS POWER PLANT EQUIPMENT  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



Gannett Fleming

VII-45

Portland General Electric  
 December 31, 2015

PORTLAND GENERAL ELECTRIC

ACCOUNT 335 MISCELLANEOUS POWER PLANT EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1904-2013			EXPERIENCE BAND 1904-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	4,353,023	4,917	0.0011	0.9989	100.00
0.5	4,340,315	9,810	0.0023	0.9977	99.89
1.5	4,327,026	25,892	0.0060	0.9940	99.66
2.5	4,070,320	19,591	0.0048	0.9952	99.06
3.5	3,936,333	65,900	0.0167	0.9833	98.59
4.5	3,812,215	12,286	0.0032	0.9968	96.94
5.5	3,772,081	17,088	0.0045	0.9955	96.63
6.5	3,701,281	11,702	0.0032	0.9968	96.19
7.5	3,483,218	11,128	0.0032	0.9968	95.88
8.5	3,437,167	18,586	0.0054	0.9946	95.58
9.5	3,285,154	115,154	0.0351	0.9649	95.06
10.5	3,080,578	16,657	0.0054	0.9946	91.73
11.5	3,044,504	37,900	0.0124	0.9876	91.23
12.5	2,938,891	56,773	0.0193	0.9807	90.10
13.5	2,879,168	20,731	0.0072	0.9928	88.36
14.5	2,771,758	45,945	0.0166	0.9834	87.72
15.5	2,679,135	85,289	0.0318	0.9682	86.27
16.5	2,428,015	23,203	0.0096	0.9904	83.52
17.5	2,356,434	18,144	0.0077	0.9923	82.72
18.5	2,070,920	16,918	0.0082	0.9918	82.08
19.5	2,020,524	11,851	0.0059	0.9941	81.41
20.5	1,991,364	9,956	0.0050	0.9950	80.94
21.5	1,975,198	25,762	0.0130	0.9870	80.53
22.5	1,899,211	9,021	0.0047	0.9953	79.48
23.5	1,824,968	34,633	0.0190	0.9810	79.10
24.5	1,780,300	23,953	0.0135	0.9865	77.60
25.5	1,709,990	20,045	0.0117	0.9883	76.56
26.5	1,680,210	40,543	0.0241	0.9759	75.66
27.5	1,632,497	11,638	0.0071	0.9929	73.84
28.5	1,610,280	31,087	0.0193	0.9807	73.31
29.5	1,572,467	12,279	0.0078	0.9922	71.89
30.5	1,553,953	33,030	0.0213	0.9787	71.33
31.5	1,516,088	14,030	0.0093	0.9907	69.82
32.5	1,483,197	12,962	0.0087	0.9913	69.17
33.5	1,466,206	18,097	0.0123	0.9877	68.57
34.5	1,437,704	25,587	0.0178	0.9822	67.72
35.5	1,405,648	18,692	0.0133	0.9867	66.51
36.5	1,375,018	22,202	0.0161	0.9839	65.63
37.5	1,346,612	8,884	0.0066	0.9934	64.57
38.5	1,330,713	19,526	0.0147	0.9853	64.14

PORTLAND GENERAL ELECTRIC  
ACCOUNT 335 MISCELLANEOUS POWER PLANT EQUIPMENT  
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1904-2013			EXPERIENCE BAND 1904-2015			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	1,166,242	4,072	0.0035	0.9965	63.20	
40.5	1,157,629	37,079	0.0320	0.9680	62.98	
41.5	1,117,125	17,504	0.0157	0.9843	60.96	
42.5	1,095,939	20,243	0.0185	0.9815	60.01	
43.5	1,054,645	8,163	0.0077	0.9923	58.90	
44.5	1,034,932	9,566	0.0092	0.9908	58.45	
45.5	945,286	7,433	0.0079	0.9921	57.90	
46.5	937,202	15,031	0.0160	0.9840	57.45	
47.5	919,098	5,740	0.0062	0.9938	56.53	
48.5	912,861	15,407	0.0169	0.9831	56.18	
49.5	852,628	34,039	0.0399	0.9601	55.23	
50.5	796,597	6,975	0.0088	0.9912	53.02	
51.5	788,983	20,966	0.0266	0.9734	52.56	
52.5	484,803	6,098	0.0126	0.9874	51.16	
53.5	478,025	5,118	0.0107	0.9893	50.52	
54.5	471,226	2,918	0.0062	0.9938	49.98	
55.5	467,762	10,965	0.0234	0.9766	49.67	
56.5	455,320	5,453	0.0120	0.9880	48.50	
57.5	446,471	940	0.0021	0.9979	47.92	
58.5	57,089	720	0.0126	0.9874	47.82	
59.5	52,816	277	0.0052	0.9948	47.22	
60.5	52,308	1,696	0.0324	0.9676	46.97	
61.5	49,980	896	0.0179	0.9821	45.45	
62.5	49,084	54	0.0011	0.9989	44.63	
63.5	48,169	1,068	0.0222	0.9778	44.58	
64.5	47,080	66	0.0014	0.9986	43.60	
65.5	47,014	110	0.0023	0.9977	43.54	
66.5	46,630	357	0.0076	0.9924	43.43	
67.5	46,273	1,383	0.0299	0.9701	43.10	
68.5	44,870	210	0.0047	0.9953	41.81	
69.5	44,532	1,187	0.0266	0.9734	41.62	
70.5	43,306	734	0.0170	0.9830	40.51	
71.5	42,303	151	0.0036	0.9964	39.82	
72.5	42,081		0.0000	1.0000	39.68	
73.5	42,081	17	0.0004	0.9996	39.68	
74.5	42,064	1,691	0.0402	0.9598	39.66	
75.5	40,372	1,616	0.0400	0.9600	38.07	
76.5	38,722	528	0.0136	0.9864	36.54	
77.5	38,014	3,196	0.0841	0.9159	36.05	
78.5	34,817	1,662	0.0477	0.9523	33.02	

PORTLAND GENERAL ELECTRIC  
ACCOUNT 335 MISCELLANEOUS POWER PLANT EQUIPMENT  
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1904-2013			EXPERIENCE BAND 1904-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	33,122	40	0.0012	0.9988	31.44
80.5	33,056	15,045	0.4551	0.5449	31.40
81.5	17,323	1,452	0.0838	0.9162	17.11
82.5	15,872	322	0.0203	0.9797	15.68
83.5	15,545	311	0.0200	0.9800	15.36
84.5	15,179	404	0.0266	0.9734	15.05
85.5	14,714	466	0.0317	0.9683	14.65
86.5	14,248	45	0.0031	0.9969	14.19
87.5	14,203	8	0.0005	0.9995	14.14
88.5	14,196		0.0000	1.0000	14.13
89.5	14,182		0.0000	1.0000	14.13
90.5	12,700		0.0000	1.0000	14.13
91.5	12,700		0.0000	1.0000	14.13
92.5	12,700	8,272	0.6513	0.3487	14.13
93.5	1,216		0.0000	1.0000	4.93
94.5	1,216	1,098	0.9033	0.0967	4.93
95.5	118		0.0000	1.0000	0.48
96.5	118		0.0000	1.0000	0.48
97.5	118		0.0000	1.0000	0.48
98.5	118		0.0000	1.0000	0.48
99.5	118		0.0000	1.0000	0.48
100.5	118		0.0000	1.0000	0.48
101.5	118		0.0000	1.0000	0.48
102.5					0.48

PORTLAND GENERAL ELECTRIC

ACCOUNT 335 MISCELLANEOUS POWER PLANT EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1913-2013			EXPERIENCE BAND 1980-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	2,327,694		0.0000	1.0000	100.00
0.5	2,358,087	1,905	0.0008	0.9992	100.00
1.5	2,369,816	17,765	0.0075	0.9925	99.92
2.5	2,146,553	6,374	0.0030	0.9970	99.17
3.5	2,053,907	54,746	0.0267	0.9733	98.88
4.5	1,971,577	907	0.0005	0.9995	96.24
5.5	1,954,899	5,750	0.0029	0.9971	96.20
6.5	1,913,572		0.0000	1.0000	95.91
7.5	1,714,060	58	0.0000	1.0000	95.91
8.5	1,714,086	5,125	0.0030	0.9970	95.91
9.5	1,591,545	100,353	0.0631	0.9369	95.62
10.5	1,423,207	6,761	0.0048	0.9952	89.59
11.5	1,413,823	7,441	0.0053	0.9947	89.17
12.5	1,367,713	43,337	0.0317	0.9683	88.70
13.5	1,351,843	10,667	0.0079	0.9921	85.89
14.5	1,311,825	33,335	0.0254	0.9746	85.21
15.5	1,247,422	69,771	0.0559	0.9441	83.05
16.5	1,490,742	10,512	0.0071	0.9929	78.40
17.5	1,451,057	6,035	0.0042	0.9958	77.85
18.5	1,192,038	6,909	0.0058	0.9942	77.52
19.5	1,157,373	6,187	0.0053	0.9947	77.07
20.5	1,157,881	4,215	0.0036	0.9964	76.66
21.5	1,155,255	13,679	0.0118	0.9882	76.38
22.5	1,625,074	5,082	0.0031	0.9969	75.48
23.5	1,590,301	20,736	0.0130	0.9870	75.24
24.5	1,567,109	10,312	0.0066	0.9934	74.26
25.5	1,542,961	14,581	0.0094	0.9906	73.77
26.5	1,525,048	34,831	0.0228	0.9772	73.08
27.5	1,489,993	3,982	0.0027	0.9973	71.41
28.5	1,478,322	26,284	0.0178	0.9822	71.22
29.5	1,460,537	7,225	0.0049	0.9951	69.95
30.5	1,457,911	25,787	0.0177	0.9823	69.60
31.5	1,429,149	12,737	0.0089	0.9911	68.37
32.5	1,399,178	10,852	0.0078	0.9922	67.76
33.5	1,386,085	17,322	0.0125	0.9875	67.24
34.5	1,359,422	24,868	0.0183	0.9817	66.40
35.5	1,328,587	9,984	0.0075	0.9925	65.18
36.5	1,306,744	21,566	0.0165	0.9835	64.69
37.5	1,280,055	8,042	0.0063	0.9937	63.63
38.5	1,265,063	18,990	0.0150	0.9850	63.23



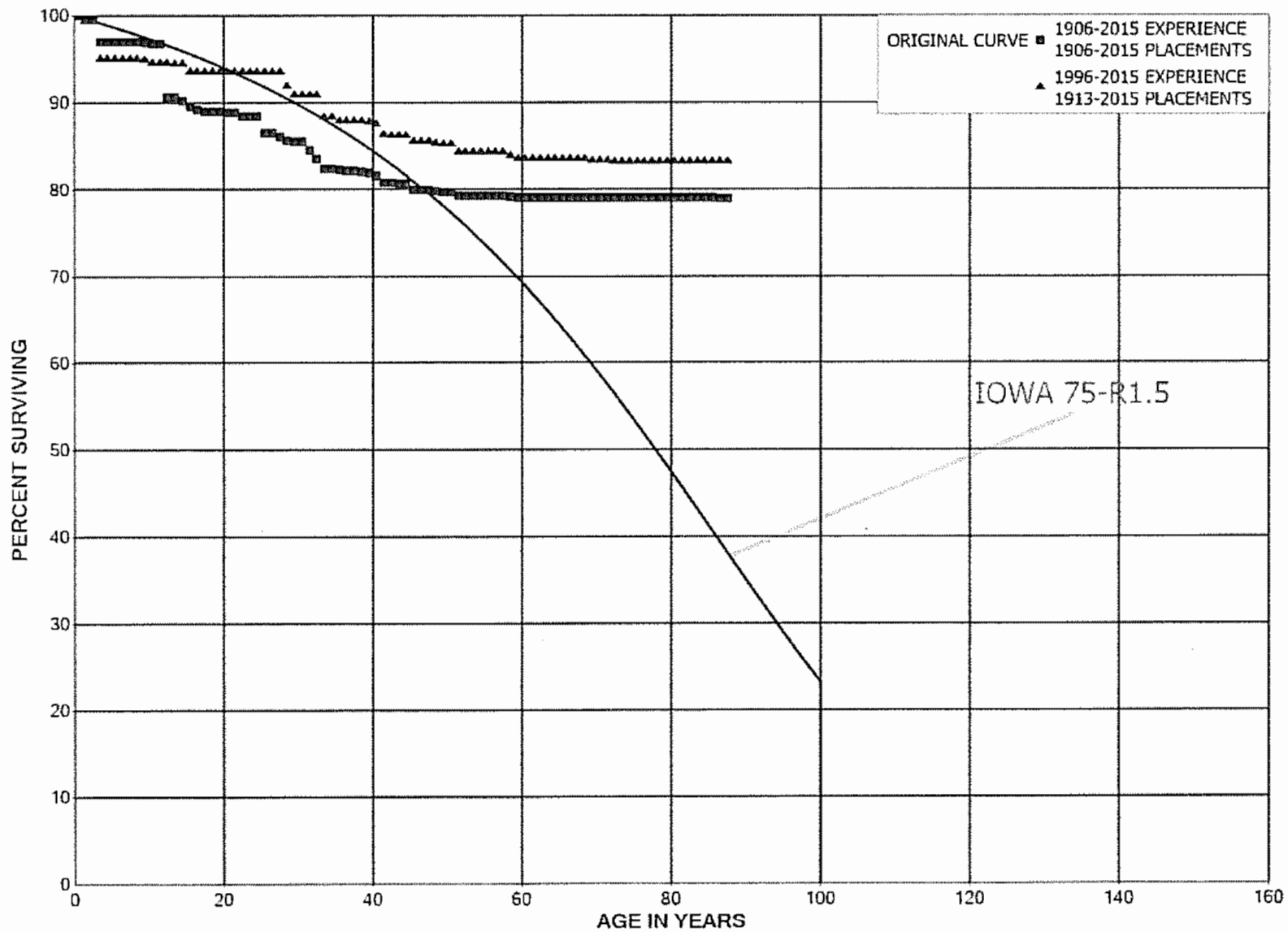
PORTLAND GENERAL ELECTRIC  
ACCOUNT 335 MISCELLANEOUS POWER PLANT EQUIPMENT  
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1913-2013			EXPERIENCE BAND 1980-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	1,101,304	3,643	0.0033	0.9967	62.28
40.5	1,094,092	35,525	0.0325	0.9675	62.07
41.5	1,055,609	16,579	0.0157	0.9843	60.06
42.5	1,035,562	19,339	0.0187	0.9813	59.11
43.5	995,257	7,112	0.0071	0.9929	58.01
44.5	976,614	7,351	0.0075	0.9925	57.59
45.5	889,395	6,723	0.0076	0.9924	57.16
46.5	882,076	14,489	0.0164	0.9836	56.73
47.5	864,515	1,296	0.0015	0.9985	55.80
48.5	864,268	15,065	0.0174	0.9826	55.71
49.5	808,203	31,384	0.0388	0.9612	54.74
50.5	756,238	6,119	0.0081	0.9919	52.62
51.5	750,707	20,655	0.0275	0.9725	52.19
52.5	449,416	6,005	0.0134	0.9866	50.75
53.5	442,743	5,044	0.0114	0.9886	50.08
54.5	454,529	2,908	0.0064	0.9936	49.51
55.5	451,657	10,953	0.0243	0.9757	49.19
56.5	439,634	5,451	0.0124	0.9876	48.00
57.5	431,180	939	0.0022	0.9978	47.40
58.5	42,172	720	0.0171	0.9829	47.30
59.5	38,589	277	0.0072	0.9928	46.49
60.5	38,082	1,696	0.0445	0.9555	46.16
61.5	35,753	896	0.0251	0.9749	44.10
62.5	34,858	54	0.0016	0.9984	43.00
63.5	33,943	1,068	0.0315	0.9685	42.93
64.5	32,853	66	0.0020	0.9980	41.58
65.5	32,787	110	0.0034	0.9966	41.50
66.5	46,630	357	0.0076	0.9924	41.36
67.5	46,273	1,383	0.0299	0.9701	41.04
68.5	44,870	210	0.0047	0.9953	39.81
69.5	44,532	1,187	0.0266	0.9734	39.63
70.5	43,306	734	0.0170	0.9830	38.57
71.5	42,303	151	0.0036	0.9964	37.92
72.5	42,081		0.0000	1.0000	37.78
73.5	42,081	17	0.0004	0.9996	37.78
74.5	42,064	1,691	0.0402	0.9598	37.77
75.5	40,372	1,616	0.0400	0.9600	36.25
76.5	38,722	528	0.0136	0.9864	34.80
77.5	38,014	3,196	0.0841	0.9159	34.32
78.5	34,817	1,662	0.0477	0.9523	31.44

PORTLAND GENERAL ELECTRIC  
 ACCOUNT 335 MISCELLANEOUS POWER PLANT EQUIPMENT  
 ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1913-2013			EXPERIENCE BAND 1980-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	33,122	40	0.0012	0.9988	29.94
80.5	33,056	15,045	0.4551	0.5449	29.90
81.5	17,323	1,452	0.0838	0.9162	16.29
82.5	15,872	322	0.0203	0.9797	14.93
83.5	15,545	311	0.0200	0.9800	14.62
84.5	15,179	404	0.0266	0.9734	14.33
85.5	14,714	466	0.0317	0.9683	13.95
86.5	14,248	45	0.0031	0.9969	13.51
87.5	14,203	8	0.0005	0.9995	13.47
88.5	14,196		0.0000	1.0000	13.46
89.5	14,182		0.0000	1.0000	13.46
90.5	12,700		0.0000	1.0000	13.46
91.5	12,700		0.0000	1.0000	13.46
92.5	12,700	8,272	0.6513	0.3487	13.46
93.5	1,216		0.0000	1.0000	4.69
94.5	1,216	1,098	0.9033	0.0967	4.69
95.5	118		0.0000	1.0000	0.45
96.5	118		0.0000	1.0000	0.45
97.5	118		0.0000	1.0000	0.45
98.5	118		0.0000	1.0000	0.45
99.5	118		0.0000	1.0000	0.45
100.5	118		0.0000	1.0000	0.45
101.5	118		0.0000	1.0000	0.45
102.5					0.45

PORTLAND GENERAL ELECTRIC  
 ACCOUNT 336 ROADS, RAILROADS AND BRIDGES  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



PORTLAND GENERAL ELECTRIC

ACCOUNT 336 ROADS, RAILROADS AND BRIDGES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1906-2015			EXPERIENCE BAND 1906-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	13,610,752	22	0.0000	1.0000	100.00
0.5	13,402,206	72,772	0.0054	0.9946	100.00
1.5	13,353,102	546	0.0000	1.0000	99.46
2.5	12,164,948	308,533	0.0254	0.9746	99.45
3.5	11,386,158	38	0.0000	1.0000	96.93
4.5	11,145,437	251	0.0000	1.0000	96.93
5.5	10,681,057	128	0.0000	1.0000	96.93
6.5	10,127,363	450	0.0000	1.0000	96.93
7.5	9,390,531	133	0.0000	1.0000	96.92
8.5	8,581,494	4,617	0.0005	0.9995	96.92
9.5	8,532,120	11,647	0.0014	0.9986	96.87
10.5	8,148,182	820	0.0001	0.9999	96.74
11.5	8,000,063	506,273	0.0633	0.9367	96.73
12.5	7,343,056	1,899	0.0003	0.9997	90.61
13.5	7,188,604	35,830	0.0050	0.9950	90.58
14.5	6,993,850	51,028	0.0073	0.9927	90.13
15.5	6,846,097	23,135	0.0034	0.9966	89.47
16.5	6,261,492	14,624	0.0023	0.9977	89.17
17.5	6,105,150	3,891	0.0006	0.9994	88.96
18.5	6,051,238	827	0.0001	0.9999	88.91
19.5	5,979,773	2,024	0.0003	0.9997	88.89
20.5	5,648,229	3,792	0.0007	0.9993	88.86
21.5	5,625,977	26,161	0.0046	0.9954	88.80
22.5	5,284,636	511	0.0001	0.9999	88.39
23.5	5,213,557	2,077	0.0004	0.9996	88.38
24.5	5,211,480	111,316	0.0214	0.9786	88.35
25.5	5,030,179	276	0.0001	0.9999	86.46
26.5	5,024,455	20,130	0.0040	0.9960	86.46
27.5	4,976,249	27,367	0.0055	0.9945	86.11
28.5	4,930,809	5,761	0.0012	0.9988	85.64
29.5	4,900,915	3,869	0.0008	0.9992	85.54
30.5	4,897,046	57,216	0.0117	0.9883	85.47
31.5	4,839,831	54,569	0.0113	0.9887	84.47
32.5	4,783,917	61,810	0.0129	0.9871	83.52
33.5	4,714,416	504	0.0001	0.9999	82.44
34.5	4,670,290	8,662	0.0019	0.9981	82.43
35.5	4,660,957	2,839	0.0006	0.9994	82.28
36.5	4,438,668	30	0.0000	1.0000	82.23
37.5	4,394,980	6,989	0.0016	0.9984	82.23
38.5	4,371,141	8,189	0.0019	0.9981	82.09

PORTLAND GENERAL ELECTRIC

ACCOUNT 336 ROADS, RAILROADS AND BRIDGES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1906-2015			EXPERIENCE BAND 1906-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	4,069,514	14,987	0.0037	0.9963	81.94
40.5	4,054,427	37,936	0.0094	0.9906	81.64
41.5	4,016,491	1,978	0.0005	0.9995	80.88
42.5	4,014,164	3,372	0.0008	0.9992	80.84
43.5	4,010,415	4,835	0.0012	0.9988	80.77
44.5	4,004,982	34,957	0.0087	0.9913	80.67
45.5	3,747,563	192	0.0001	0.9999	79.97
46.5	3,694,702	68	0.0000	1.0000	79.96
47.5	3,693,284	7,248	0.0020	0.9980	79.96
48.5	3,684,694	2,123	0.0006	0.9994	79.80
49.5	3,648,264	1,373	0.0004	0.9996	79.76
50.5	3,590,212	19,129	0.0053	0.9947	79.73
51.5	3,544,576	1	0.0000	1.0000	79.30
52.5	2,975,480	7	0.0000	1.0000	79.30
53.5	2,965,076	880	0.0003	0.9997	79.30
54.5	2,958,009	644	0.0002	0.9998	79.28
55.5	2,952,574	543	0.0002	0.9998	79.26
56.5	2,928,268	10	0.0000	1.0000	79.25
57.5	2,252,562	3,155	0.0014	0.9986	79.25
58.5	1,707,533	616	0.0004	0.9996	79.14
59.5	1,675,848		0.0000	1.0000	79.11
60.5	1,673,901	168	0.0001	0.9999	79.11
61.5	1,667,939		0.0000	1.0000	79.10
62.5	1,643,950		0.0000	1.0000	79.10
63.5	1,643,950		0.0000	1.0000	79.10
64.5	1,643,950		0.0000	1.0000	79.10
65.5	1,643,821		0.0000	1.0000	79.10
66.5	1,643,669		0.0000	1.0000	79.10
67.5	1,643,669		0.0000	1.0000	79.10
68.5	1,636,475	240	0.0001	0.9999	79.10
69.5	1,629,857		0.0000	1.0000	79.09
70.5	1,629,857		0.0000	1.0000	79.09
71.5	1,629,697	908	0.0006	0.9994	79.09
72.5	1,627,750		0.0000	1.0000	79.04
73.5	1,627,750		0.0000	1.0000	79.04
74.5	1,627,724		0.0000	1.0000	79.04
75.5	1,624,442		0.0000	1.0000	79.04
76.5	1,621,899		0.0000	1.0000	79.04
77.5	1,621,441		0.0000	1.0000	79.04
78.5	1,565,279		0.0000	1.0000	79.04

PORTLAND GENERAL ELECTRIC  
ACCOUNT 336 ROADS, RAILROADS AND BRIDGES  
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1906-2015			EXPERIENCE BAND 1906-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	1,563,544		0.0000	1.0000	79.04
80.5	1,563,544		0.0000	1.0000	79.04
81.5	1,563,544		0.0000	1.0000	79.04
82.5	1,563,544		0.0000	1.0000	79.04
83.5	1,563,544		0.0000	1.0000	79.04
84.5	1,563,544		0.0000	1.0000	79.04
85.5	1,558,608	766	0.0005	0.9995	79.04
86.5	1,557,842		0.0000	1.0000	79.00
87.5	1,553,264		0.0000	1.0000	79.00
88.5	1,551,765		0.0000	1.0000	79.00
89.5	1,548,219		0.0000	1.0000	79.00
90.5	134,920		0.0000	1.0000	79.00
91.5	134,920		0.0000	1.0000	79.00
92.5	134,920		0.0000	1.0000	79.00
93.5	97,692		0.0000	1.0000	79.00
94.5	97,692	74,405	0.7616	0.2384	79.00
95.5	23,287		0.0000	1.0000	18.83
96.5	23,287		0.0000	1.0000	18.83
97.5	23,287		0.0000	1.0000	18.83
98.5	23,287		0.0000	1.0000	18.83
99.5	23,287		0.0000	1.0000	18.83
100.5	23,287		0.0000	1.0000	18.83
101.5	23,287		0.0000	1.0000	18.83
102.5					18.83

PORTLAND GENERAL ELECTRIC

ACCOUNT 336 ROADS, RAILROADS AND BRIDGES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1913-2015			EXPERIENCE BAND 1996-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	6,466,166		0.0000	1.0000	100.00
0.5	6,965,146		0.0000	1.0000	100.00
1.5	7,007,382	516	0.0001	0.9999	100.00
2.5	6,150,719	308,459	0.0502	0.9498	99.99
3.5	5,477,849		0.0000	1.0000	94.98
4.5	5,237,165		0.0000	1.0000	94.98
5.5	4,878,008		0.0000	1.0000	94.98
6.5	4,329,891		0.0000	1.0000	94.98
7.5	3,621,584		0.0000	1.0000	94.98
8.5	2,830,753	4,259	0.0015	0.9985	94.98
9.5	2,805,871	11,304	0.0040	0.9960	94.84
10.5	2,422,275		0.0000	1.0000	94.45
11.5	2,274,976		0.0000	1.0000	94.45
12.5	2,124,243	1,629	0.0008	0.9992	94.45
13.5	1,975,328	109	0.0001	0.9999	94.38
14.5	1,859,917	16,279	0.0088	0.9912	94.38
15.5	1,756,358		0.0000	1.0000	93.55
16.5	1,419,354		0.0000	1.0000	93.55
17.5	1,320,220		0.0000	1.0000	93.55
18.5	1,277,695		0.0000	1.0000	93.55
19.5	1,207,058		0.0000	1.0000	93.55
20.5	920,378		0.0000	1.0000	93.55
21.5	901,918		0.0000	1.0000	93.55
22.5	587,086		0.0000	1.0000	93.55
23.5	516,518		0.0000	1.0000	93.55
24.5	517,063		0.0000	1.0000	93.55
25.5	468,597		0.0000	1.0000	93.55
26.5	525,394		0.0000	1.0000	93.55
27.5	506,040	9,446	0.0187	0.9813	93.55
28.5	512,939	5,132	0.0100	0.9900	91.80
29.5	519,874		0.0000	1.0000	90.88
30.5	579,731		0.0000	1.0000	90.88
31.5	616,933		0.0000	1.0000	90.88
32.5	1,505,689	42,840	0.0285	0.9715	90.88
33.5	1,465,801		0.0000	1.0000	88.30
34.5	1,427,024	7,547	0.0053	0.9947	88.30
35.5	1,423,597		0.0000	1.0000	87.83
36.5	1,228,285		0.0000	1.0000	87.83
37.5	1,860,561	259	0.0001	0.9999	87.83
38.5	2,615,721	1,886	0.0007	0.9993	87.82

PORTLAND GENERAL ELECTRIC

ACCOUNT 336 ROADS, RAILROADS AND BRIDGES

ORIGINAL LIFE TABLE, CONT.

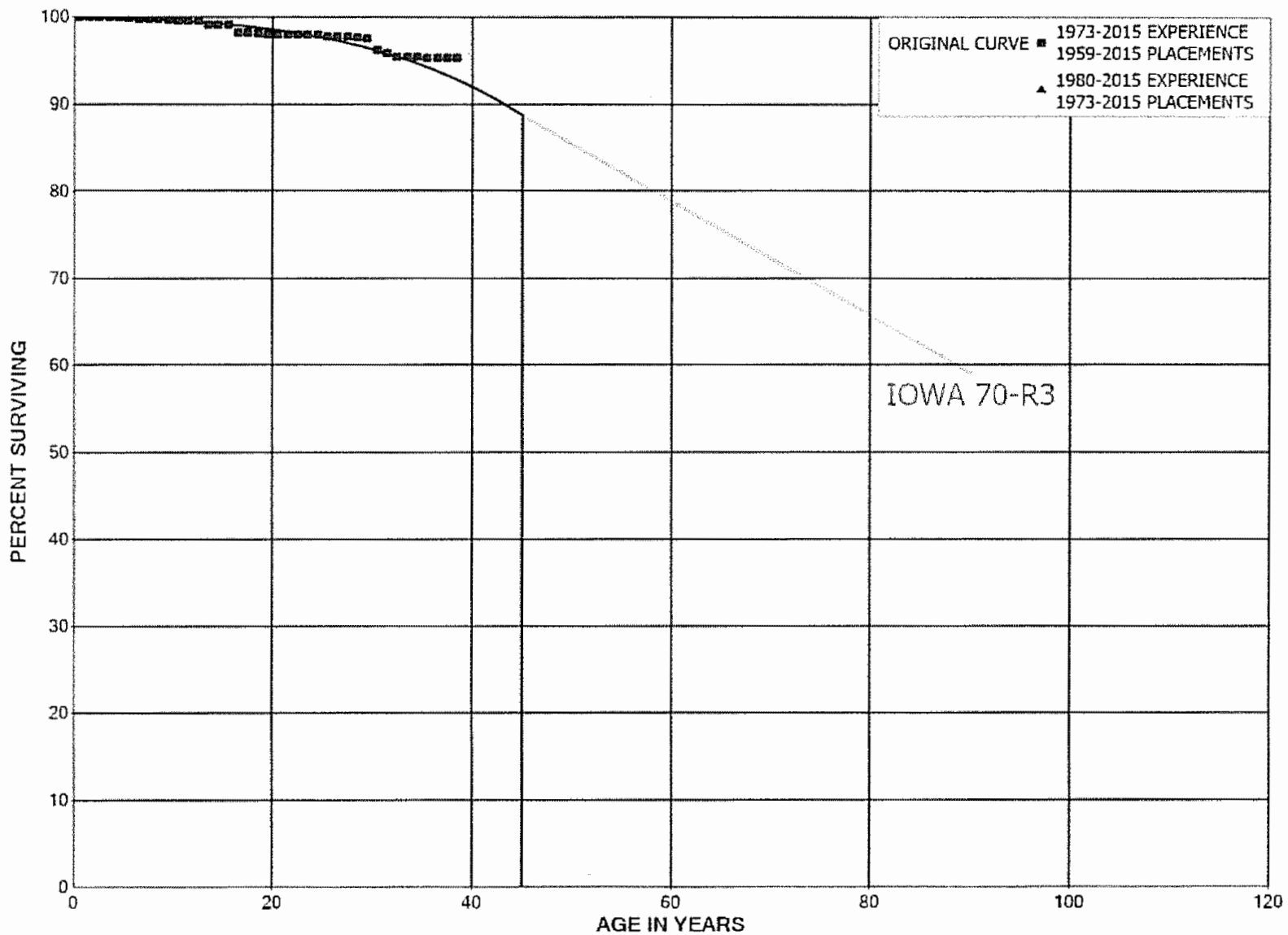
PLACEMENT BAND 1913-2015			EXPERIENCE BAND 1996-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	2,351,466	7,371	0.0031	0.9969	87.76
40.5	2,345,941	32,405	0.0138	0.9862	87.48
41.5	2,319,330	1,775	0.0008	0.9992	86.27
42.5	2,341,811		0.0000	1.0000	86.21
43.5	2,341,978		0.0000	1.0000	86.21
44.5	2,341,380	18,248	0.0078	0.9922	86.21
45.5	2,100,794	145	0.0001	0.9999	85.53
46.5	2,048,132		0.0000	1.0000	85.53
47.5	2,046,782	6,444	0.0031	0.9969	85.53
48.5	2,046,190	2,104	0.0010	0.9990	85.26
49.5	2,016,156	998	0.0005	0.9995	85.17
50.5	1,958,479	19,120	0.0098	0.9902	85.13
51.5	1,913,012		0.0000	1.0000	84.30
52.5	1,344,956		0.0000	1.0000	84.30
53.5	1,334,558	88	0.0001	0.9999	84.30
54.5	1,328,309		0.0000	1.0000	84.29
55.5	1,326,800	543	0.0004	0.9996	84.29
56.5	1,305,277		0.0000	1.0000	84.26
57.5	630,040	3,155	0.0050	0.9950	84.26
58.5	141,178	616	0.0044	0.9956	83.84
59.5	112,135		0.0000	1.0000	83.47
60.5	110,189		0.0000	1.0000	83.47
61.5	104,395		0.0000	1.0000	83.47
62.5	80,406		0.0000	1.0000	83.47
63.5	80,406		0.0000	1.0000	83.47
64.5	80,406		0.0000	1.0000	83.47
65.5	85,213		0.0000	1.0000	83.47
66.5	85,061		0.0000	1.0000	83.47
67.5	89,639		0.0000	1.0000	83.47
68.5	83,944	240	0.0029	0.9971	83.47
69.5	80,871		0.0000	1.0000	83.23
70.5	1,494,171		0.0000	1.0000	83.23
71.5	1,494,011	908	0.0006	0.9994	83.23
72.5	1,492,064		0.0000	1.0000	83.18
73.5	1,530,058		0.0000	1.0000	83.18
74.5	1,530,031		0.0000	1.0000	83.18
75.5	1,526,750		0.0000	1.0000	83.18
76.5	1,524,207		0.0000	1.0000	83.18
77.5	1,523,749		0.0000	1.0000	83.18
78.5	1,467,587		0.0000	1.0000	83.18



PORTLAND GENERAL ELECTRIC  
 ACCOUNT 336 ROADS, RAILROADS AND BRIDGES  
 ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1913-2015			EXPERIENCE BAND 1996-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	1,465,852		0.0000	1.0000	83.18
80.5	1,465,852		0.0000	1.0000	83.18
81.5	1,465,852		0.0000	1.0000	83.18
82.5	1,563,544		0.0000	1.0000	83.18
83.5	1,563,544		0.0000	1.0000	83.18
84.5	1,563,544		0.0000	1.0000	83.18
85.5	1,558,608	766	0.0005	0.9995	83.18
86.5	1,557,842		0.0000	1.0000	83.14
87.5	1,553,264		0.0000	1.0000	83.14
88.5	1,551,765		0.0000	1.0000	83.14
89.5	1,548,219		0.0000	1.0000	83.14
90.5	134,920		0.0000	1.0000	83.14
91.5	134,920		0.0000	1.0000	83.14
92.5	134,920		0.0000	1.0000	83.14
93.5	97,692		0.0000	1.0000	83.14
94.5	97,692	74,405	0.7616	0.2384	83.14
95.5	23,287		0.0000	1.0000	19.82
96.5	23,287		0.0000	1.0000	19.82
97.5	23,287		0.0000	1.0000	19.82
98.5	23,287		0.0000	1.0000	19.82
99.5	23,287		0.0000	1.0000	19.82
100.5	23,287		0.0000	1.0000	19.82
101.5	23,287		0.0000	1.0000	19.82
102.5					19.82

PORTLAND GENERAL ELECTRIC  
ACCOUNT 341 STRUCTURES AND IMPROVEMENTS  
ORIGINAL AND SMOOTH SURVIVOR CURVES



Gannett Fleming

VII-59

Portland General Electric  
December 31, 2015

PORTLAND GENERAL ELECTRIC

ACCOUNT 341 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1959-2015			EXPERIENCE BAND 1973-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	97,690,791	46	0.0000	1.0000	100.00
0.5	94,806,161	13,411	0.0001	0.9999	100.00
1.5	64,108,957	2,363	0.0000	1.0000	99.99
2.5	88,824,130	37,392	0.0004	0.9996	99.98
3.5	85,694,651	22,319	0.0003	0.9997	99.94
4.5	85,098,842	63,128	0.0007	0.9993	99.91
5.5	82,564,601	97,455	0.0012	0.9988	99.84
6.5	82,305,140	13,670	0.0002	0.9998	99.72
7.5	82,069,495		0.0000	1.0000	99.71
8.5	41,751,115	57,461	0.0014	0.9986	99.71
9.5	41,407,610	19,888	0.0005	0.9995	99.57
10.5	40,549,090	1	0.0000	1.0000	99.52
11.5	39,925,884	1,212	0.0000	1.0000	99.52
12.5	38,697,485	158,118	0.0041	0.9959	99.52
13.5	38,540,143	5,812	0.0002	0.9998	99.11
14.5	38,457,436	480	0.0000	1.0000	99.10
15.5	38,264,343	363,960	0.0095	0.9905	99.09
16.5	37,702,558	1,979	0.0001	0.9999	98.15
17.5	37,216,170	26,639	0.0007	0.9993	98.15
18.5	36,812,707	40,960	0.0011	0.9989	98.08
19.5	36,225,656	1,070	0.0000	1.0000	97.97
20.5	26,614,919	2,276	0.0001	0.9999	97.96
21.5	26,370,576		0.0000	1.0000	97.96
22.5	26,064,536	3,751	0.0001	0.9999	97.96
23.5	25,930,275		0.0000	1.0000	97.94
24.5	25,820,182	55,637	0.0022	0.9978	97.94
25.5	25,727,243	7,303	0.0003	0.9997	97.73
26.5	25,704,768		0.0000	1.0000	97.70
27.5	25,433,852	23,325	0.0009	0.9991	97.70
28.5	24,837,764	15,458	0.0006	0.9994	97.61
29.5	24,320,091	341,405	0.0140	0.9860	97.55
30.5	23,978,653	99,379	0.0041	0.9959	96.18
31.5	23,840,428	106,709	0.0045	0.9955	95.78
32.5	23,733,718		0.0000	1.0000	95.36
33.5	23,732,241	3,730	0.0002	0.9998	95.36
34.5	21,534,650	3,065	0.0001	0.9999	95.34
35.5	21,184,065		0.0000	1.0000	95.33
36.5	20,943,420	3,574	0.0002	0.9998	95.33
37.5	20,014,844	12,882	0.0006	0.9994	95.31
38.5	14,541,966	8,329	0.0006	0.9994	95.25

PORTLAND GENERAL ELECTRIC  
 ACCOUNT 341 STRUCTURES AND IMPROVEMENTS  
 ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1959-2015			EXPERIENCE BAND 1973-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	14,533,637	1,634	0.0001	0.9999	95.20
40.5	14,532,003	5,832	0.0004	0.9996	95.18
41.5					95.15

PORTLAND GENERAL ELECTRIC

ACCOUNT 341 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1973-2015			EXPERIENCE BAND 1980-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	75,231,430		0.0000	1.0000	100.00
0.5	72,610,816		0.0000	1.0000	100.00
1.5	42,878,859		0.0000	1.0000	100.00
2.5	73,838,908	37,392	0.0005	0.9995	100.00
3.5	70,709,429	22,319	0.0003	0.9997	99.95
4.5	70,112,406	57,251	0.0008	0.9992	99.92
5.5	82,479,711	97,421	0.0012	0.9988	99.84
6.5	82,302,535	13,668	0.0002	0.9998	99.72
7.5	82,066,892		0.0000	1.0000	99.70
8.5	41,748,511	57,460	0.0014	0.9986	99.70
9.5	41,405,006	18,497	0.0004	0.9996	99.56
10.5	40,547,878		0.0000	1.0000	99.52
11.5	39,924,672		0.0000	1.0000	99.52
12.5	38,697,485	158,118	0.0041	0.9959	99.52
13.5	38,539,367	5,812	0.0002	0.9998	99.11
14.5	38,456,660	480	0.0000	1.0000	99.10
15.5	38,263,568	363,932	0.0095	0.9905	99.10
16.5	37,701,811	1,979	0.0001	0.9999	98.15
17.5	37,215,423	26,639	0.0007	0.9993	98.15
18.5	36,811,960	40,960	0.0011	0.9989	98.08
19.5	36,224,909	1,063	0.0000	1.0000	97.97
20.5	26,614,179	2,072	0.0001	0.9999	97.97
21.5	26,370,040		0.0000	1.0000	97.96
22.5	26,064,001	3,751	0.0001	0.9999	97.96
23.5	25,929,739		0.0000	1.0000	97.95
24.5	25,819,647	55,637	0.0022	0.9978	97.95
25.5	25,726,707	7,303	0.0003	0.9997	97.73
26.5	25,704,233		0.0000	1.0000	97.71
27.5	25,433,316	23,325	0.0009	0.9991	97.71
28.5	24,837,228	15,458	0.0006	0.9994	97.62
29.5	24,319,556	341,405	0.0140	0.9860	97.56
30.5	23,978,117	98,844	0.0041	0.9959	96.19
31.5	23,840,428	106,709	0.0045	0.9955	95.79
32.5	23,733,718		0.0000	1.0000	95.36
33.5	23,732,241	3,730	0.0002	0.9998	95.36
34.5	21,534,650	3,065	0.0001	0.9999	95.35
35.5	21,184,065		0.0000	1.0000	95.33
36.5	20,943,420	3,574	0.0002	0.9998	95.33
37.5	20,014,844	12,882	0.0006	0.9994	95.32
38.5	14,541,966	8,329	0.0006	0.9994	95.26

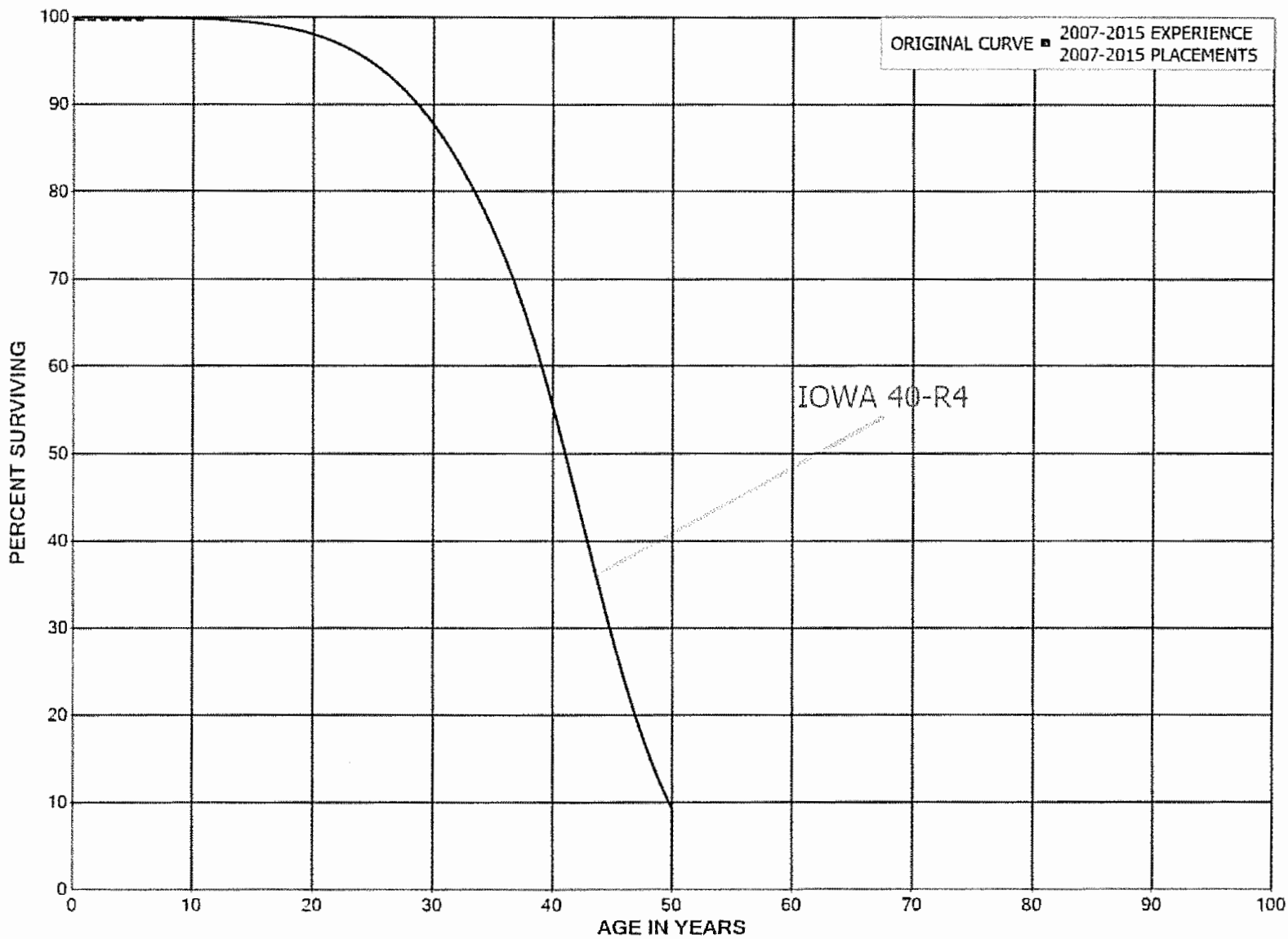
PORTLAND GENERAL ELECTRIC

ACCOUNT 341 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1973-2015			EXPERIENCE BAND 1980-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	14,533,637	1,634	0.0001	0.9999	95.20
40.5	14,532,003	5,832	0.0004	0.9996	95.19
41.5					95.15

PORTLAND GENERAL ELECTRIC  
ACCOUNT 341.01 STRUCTURES AND IMPROVEMENTS - WIND  
ORIGINAL AND SMOOTH SURVIVOR CURVES



PORTLAND GENERAL ELECTRIC

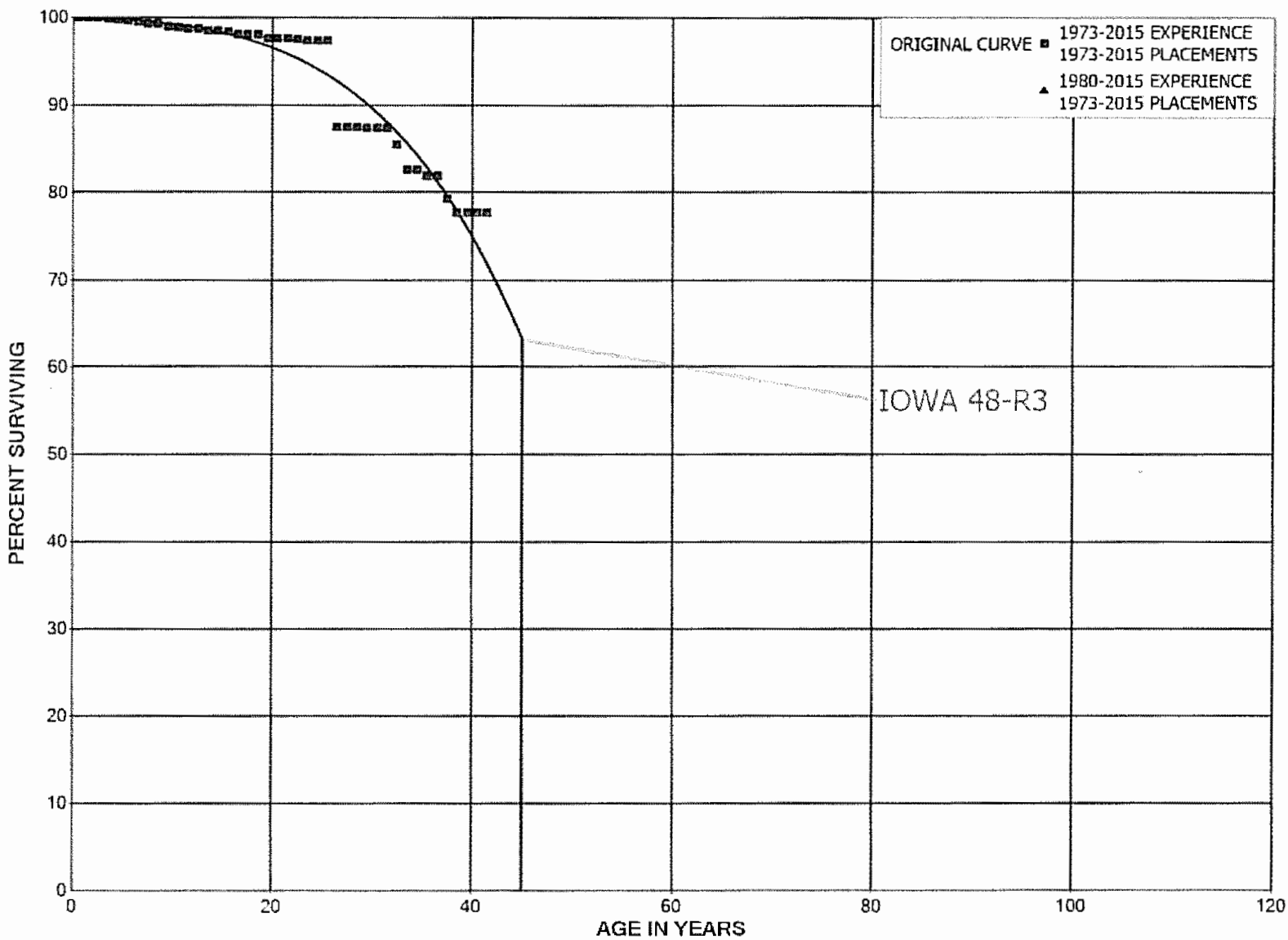
ACCOUNT 341.01 STRUCTURES AND IMPROVEMENTS - WIND

ORIGINAL LIFE TABLE

PLACEMENT BAND 2007-2015			EXPERIENCE BAND 2007-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	50,662,253		0.0000	1.0000	100.00
0.5	50,652,858		0.0000	1.0000	100.00
1.5	32,817,311		0.0000	1.0000	100.00
2.5	32,817,311		0.0000	1.0000	100.00
3.5	32,704,456		0.0000	1.0000	100.00
4.5	32,458,390		0.0000	1.0000	100.00
5.5	17,140,226		0.0000	1.0000	100.00
6.5	7,182,119		0.0000	1.0000	100.00
7.5	7,154,228		0.0000	1.0000	100.00
8.5					100.00



PORTLAND GENERAL ELECTRIC  
 ACCOUNT 342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



PORTLAND GENERAL ELECTRIC

ACCOUNT 342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1973-2015			EXPERIENCE BAND 1973-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	179,899,207		0.0000	1.0000	100.00
0.5	178,894,860	54,281	0.0003	0.9997	100.00
1.5	171,024,581	56,977	0.0003	0.9997	99.97
2.5	131,983,518	190,608	0.0014	0.9986	99.94
3.5	130,712,904	157,706	0.0012	0.9988	99.79
4.5	129,301,290	11,768	0.0001	0.9999	99.67
5.5	128,479,571	223,874	0.0017	0.9983	99.66
6.5	125,834,501	226,135	0.0018	0.9982	99.49
7.5	125,126,428	12,390	0.0001	0.9999	99.31
8.5	113,802,566	395,567	0.0035	0.9965	99.30
9.5	112,884,495	132,345	0.0012	0.9988	98.96
10.5	112,007,788	72,013	0.0006	0.9994	98.84
11.5	111,749,811		0.0000	1.0000	98.78
12.5	111,649,353	341,320	0.0031	0.9969	98.78
13.5	111,283,695	24,000	0.0002	0.9998	98.47
14.5	109,761,148	69,019	0.0006	0.9994	98.45
15.5	108,024,867	328,712	0.0030	0.9970	98.39
16.5	107,291,978	59,332	0.0006	0.9994	98.09
17.5	107,159,759		0.0000	1.0000	98.04
18.5	106,623,721	415,747	0.0039	0.9961	98.04
19.5	105,512,446	19,172	0.0002	0.9998	97.65
20.5	74,521,185	205	0.0000	1.0000	97.64
21.5	74,334,513	87,054	0.0012	0.9988	97.64
22.5	72,807,136	119,885	0.0016	0.9984	97.52
23.5	57,501,619	641	0.0000	1.0000	97.36
24.5	57,500,864		0.0000	1.0000	97.36
25.5	57,305,563	5,818,044	0.1015	0.8985	97.36
26.5	51,480,357		0.0000	1.0000	87.48
27.5	50,442,999		0.0000	1.0000	87.48
28.5	50,434,349	31,742	0.0006	0.9994	87.48
29.5	50,372,220	12,453	0.0002	0.9998	87.42
30.5	50,359,767	27,457	0.0005	0.9995	87.40
31.5	50,332,310	1,069,659	0.0213	0.9787	87.35
32.5	49,262,391	1,647,118	0.0334	0.9666	85.50
33.5	47,583,238	13,733	0.0003	0.9997	82.64
34.5	47,417,194	390,198	0.0082	0.9918	82.61
35.5	43,376,707		0.0000	1.0000	81.93
36.5	42,695,577	1,355,431	0.0317	0.9683	81.93
37.5	41,261,928	851,087	0.0206	0.9794	79.33
38.5	12,168,221		0.0000	1.0000	77.70

PORTLAND GENERAL ELECTRIC

ACCOUNT 342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1973-2015			EXPERIENCE BAND 1973-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	12,168,221		0.0000	1.0000	77.70
40.5	12,168,221		0.0000	1.0000	77.70
41.5					77.70

PORTLAND GENERAL ELECTRIC

ACCOUNT 342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1973-2015			EXPERIENCE BAND 1980-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	126,212,470		0.0000	1.0000	100.00
0.5	125,889,253	54,026	0.0004	0.9996	100.00
1.5	118,097,447	56,272	0.0005	0.9995	99.96
2.5	114,242,985	190,608	0.0017	0.9983	99.91
3.5	112,972,372	157,706	0.0014	0.9986	99.74
4.5	111,560,757		0.0000	1.0000	99.60
5.5	127,436,731	221,869	0.0017	0.9983	99.60
6.5	125,834,501	226,135	0.0018	0.9982	99.43
7.5	125,126,428	12,390	0.0001	0.9999	99.25
8.5	113,802,566	395,567	0.0035	0.9965	99.24
9.5	112,884,495	132,345	0.0012	0.9988	98.90
10.5	112,007,788	72,013	0.0006	0.9994	98.78
11.5	111,749,811		0.0000	1.0000	98.72
12.5	111,649,353	341,320	0.0031	0.9969	98.72
13.5	111,283,695	24,000	0.0002	0.9998	98.42
14.5	109,761,148	69,019	0.0006	0.9994	98.39
15.5	108,024,867	328,712	0.0030	0.9970	98.33
16.5	107,291,978	59,332	0.0006	0.9994	98.03
17.5	107,159,759		0.0000	1.0000	97.98
18.5	106,623,721	415,747	0.0039	0.9961	97.98
19.5	105,512,446	19,172	0.0002	0.9998	97.60
20.5	74,521,185	205	0.0000	1.0000	97.58
21.5	74,334,513	87,054	0.0012	0.9988	97.58
22.5	72,807,136	119,885	0.0016	0.9984	97.46
23.5	57,501,619	641	0.0000	1.0000	97.30
24.5	57,500,864		0.0000	1.0000	97.30
25.5	57,305,563	5,818,044	0.1015	0.8985	97.30
26.5	51,480,357		0.0000	1.0000	87.42
27.5	50,442,999		0.0000	1.0000	87.42
28.5	50,434,349	31,742	0.0006	0.9994	87.42
29.5	50,372,220	12,453	0.0002	0.9998	87.37
30.5	50,359,767	27,457	0.0005	0.9995	87.35
31.5	50,332,310	1,069,659	0.0213	0.9787	87.30
32.5	49,262,391	1,647,118	0.0334	0.9666	85.44
33.5	47,583,238	13,733	0.0003	0.9997	82.59
34.5	47,417,194	390,198	0.0082	0.9918	82.56
35.5	43,376,707		0.0000	1.0000	81.88
36.5	42,695,577	1,355,431	0.0317	0.9683	81.88
37.5	41,261,928	851,087	0.0206	0.9794	79.28
38.5	12,168,221		0.0000	1.0000	77.65

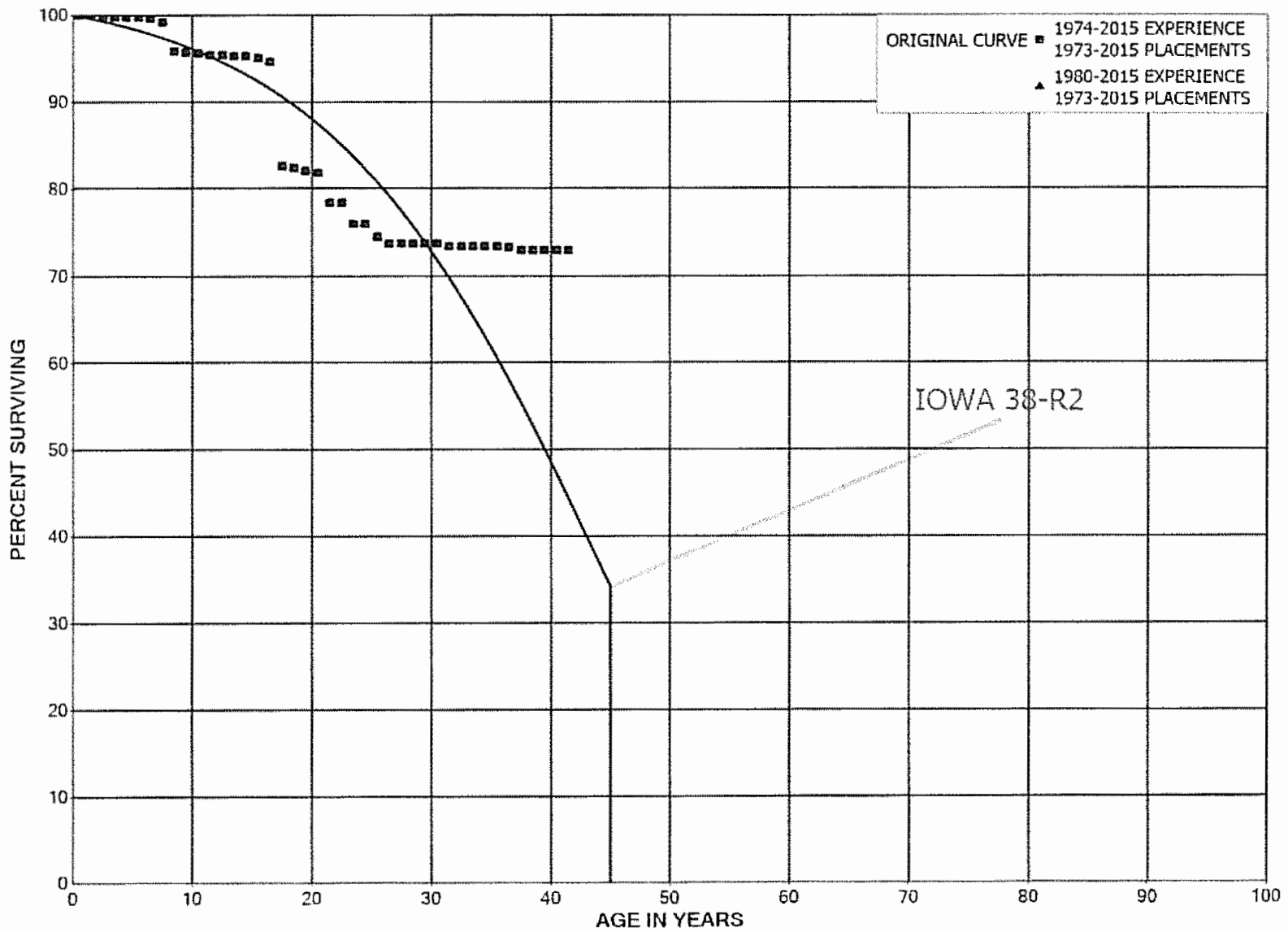
PORTLAND GENERAL ELECTRIC

ACCOUNT 342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1973-2015			EXPERIENCE BAND 1980-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	12,168,221		0.0000	1.0000	77.65
40.5	12,168,221		0.0000	1.0000	77.65
41.5					77.65

PORTLAND GENERAL ELECTRIC  
ACCOUNT 344 GENERATORS  
ORIGINAL AND SMOOTH SURVIVOR CURVES



Gannett Fleming

VII-71

Portland General Electric  
December 31, 2015

PORTLAND GENERAL ELECTRIC

ACCOUNT 344 GENERATORS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1973-2015			EXPERIENCE BAND 1974-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	690,058,051	55	0.0000	1.0000	100.00
0.5	669,551,435	62,055	0.0001	0.9999	100.00
1.5	432,500,520	559,704	0.0013	0.9987	99.99
2.5	436,689,336	367,026	0.0008	0.9992	99.86
3.5	431,755,722	123,519	0.0003	0.9997	99.78
4.5	392,250,445	16,447	0.0000	1.0000	99.75
5.5	386,742,708	483,874	0.0013	0.9987	99.74
6.5	384,659,018	1,691,607	0.0044	0.9956	99.62
7.5	379,001,497	12,817,157	0.0338	0.9662	99.18
8.5	182,769,878	129,575	0.0007	0.9993	95.83
9.5	182,042,043	193,302	0.0011	0.9989	95.76
10.5	181,507,556	456,565	0.0025	0.9975	95.66
11.5	176,288,233	107,540	0.0006	0.9994	95.42
12.5	157,632,913	117,511	0.0007	0.9993	95.36
13.5	155,855,997	29,813	0.0002	0.9998	95.29
14.5	153,744,168	383,846	0.0025	0.9975	95.27
15.5	151,477,546	672,876	0.0044	0.9956	95.03
16.5	108,818,742	13,755,472	0.1264	0.8736	94.61
17.5	95,117,444	333,369	0.0035	0.9965	82.65
18.5	94,476,400	276,265	0.0029	0.9971	82.36
19.5	91,673,211	319,920	0.0035	0.9965	82.12
20.5	18,895,780	797,160	0.0422	0.9578	81.83
21.5	17,646,112		0.0000	1.0000	78.38
22.5	17,646,112	553,190	0.0313	0.9687	78.38
23.5	17,046,277		0.0000	1.0000	75.92
24.5	17,037,815	317,835	0.0187	0.9813	75.92
25.5	16,589,428	176,129	0.0106	0.9894	74.51
26.5	16,412,579		0.0000	1.0000	73.72
27.5	16,309,236		0.0000	1.0000	73.72
28.5	16,309,236	3,053	0.0002	0.9998	73.72
29.5	16,110,957		0.0000	1.0000	73.70
30.5	16,110,957	65,575	0.0041	0.9959	73.70
31.5	16,045,382	4,073	0.0003	0.9997	73.40
32.5	16,041,309		0.0000	1.0000	73.38
33.5	15,897,513		0.0000	1.0000	73.38
34.5	15,887,931		0.0000	1.0000	73.38
35.5	15,559,560	25,005	0.0016	0.9984	73.38
36.5	15,321,911	64,724	0.0042	0.9958	73.27
37.5	15,248,293		0.0000	1.0000	72.96
38.5	813,867		0.0000	1.0000	72.96

PORTLAND GENERAL ELECTRIC

ACCOUNT 344 GENERATORS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1973-2015			EXPERIENCE BAND 1974-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	651,097		0.0000	1.0000	72.96
40.5	651,097		0.0000	1.0000	72.96
41.5					72.96



PORTLAND GENERAL ELECTRIC

ACCOUNT 344 GENERATORS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1973-2015			EXPERIENCE BAND 1980-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	672,261,095		0.0000	1.0000	100.00
0.5	651,649,344	62,050	0.0001	0.9999	100.00
1.5	414,608,905	551,283	0.0013	0.9987	99.99
2.5	434,827,377	366,928	0.0008	0.9992	99.86
3.5	430,056,630	123,519	0.0003	0.9997	99.77
4.5	391,102,773	15,954	0.0000	1.0000	99.74
5.5	386,424,873	483,874	0.0013	0.9987	99.74
6.5	384,659,018	1,691,607	0.0044	0.9956	99.62
7.5	379,001,497	12,817,157	0.0338	0.9662	99.18
8.5	182,769,878	129,575	0.0007	0.9993	95.82
9.5	182,042,043	193,302	0.0011	0.9989	95.76
10.5	181,507,556	456,565	0.0025	0.9975	95.65
11.5	176,288,233	107,540	0.0006	0.9994	95.41
12.5	157,632,913	117,511	0.0007	0.9993	95.36
13.5	155,855,997	29,813	0.0002	0.9998	95.28
14.5	153,744,168	383,846	0.0025	0.9975	95.27
15.5	151,477,546	672,876	0.0044	0.9956	95.03
16.5	108,818,742	13,755,472	0.1264	0.8736	94.61
17.5	95,117,444	333,369	0.0035	0.9965	82.65
18.5	94,476,400	276,265	0.0029	0.9971	82.36
19.5	91,673,211	319,920	0.0035	0.9965	82.12
20.5	18,895,780	797,160	0.0422	0.9578	81.83
21.5	17,646,112		0.0000	1.0000	78.38
22.5	17,646,112	553,190	0.0313	0.9687	78.38
23.5	17,046,277		0.0000	1.0000	75.92
24.5	17,037,815	317,835	0.0187	0.9813	75.92
25.5	16,589,428	176,129	0.0106	0.9894	74.50
26.5	16,412,579		0.0000	1.0000	73.71
27.5	16,309,236		0.0000	1.0000	73.71
28.5	16,309,236	3,053	0.0002	0.9998	73.71
29.5	16,110,957		0.0000	1.0000	73.70
30.5	16,110,957	65,575	0.0041	0.9959	73.70
31.5	16,045,382	4,073	0.0003	0.9997	73.40
32.5	16,041,309		0.0000	1.0000	73.38
33.5	15,897,513		0.0000	1.0000	73.38
34.5	15,887,931		0.0000	1.0000	73.38
35.5	15,559,560	25,005	0.0016	0.9984	73.38
36.5	15,321,911	64,724	0.0042	0.9958	73.26
37.5	15,248,293		0.0000	1.0000	72.95
38.5	813,867		0.0000	1.0000	72.95

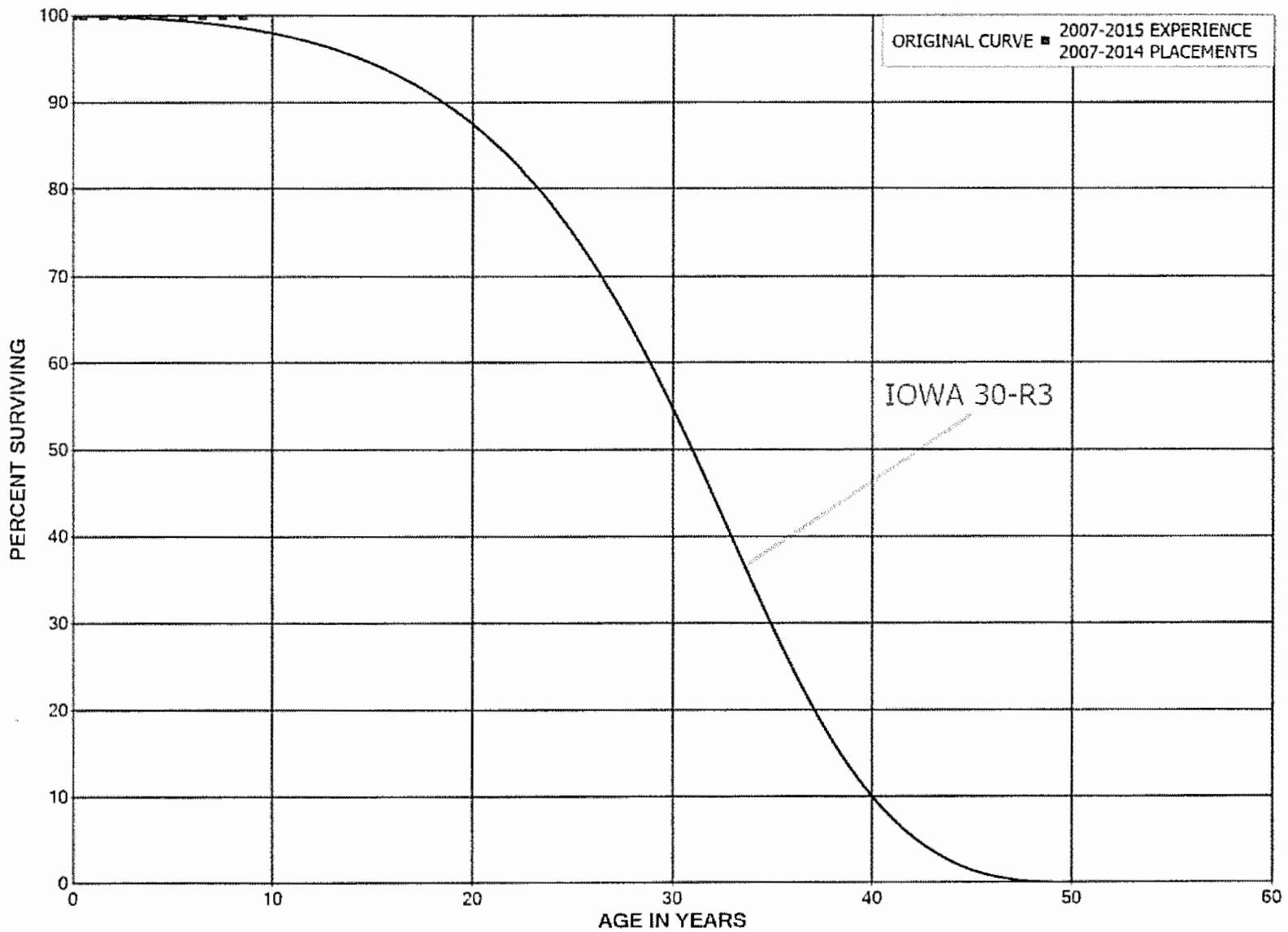
PORTLAND GENERAL ELECTRIC

ACCOUNT 344 GENERATORS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1973-2015			EXPERIENCE BAND 1980-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	651,097		0.0000	1.0000	72.95
40.5	651,097		0.0000	1.0000	72.95
41.5					72.95

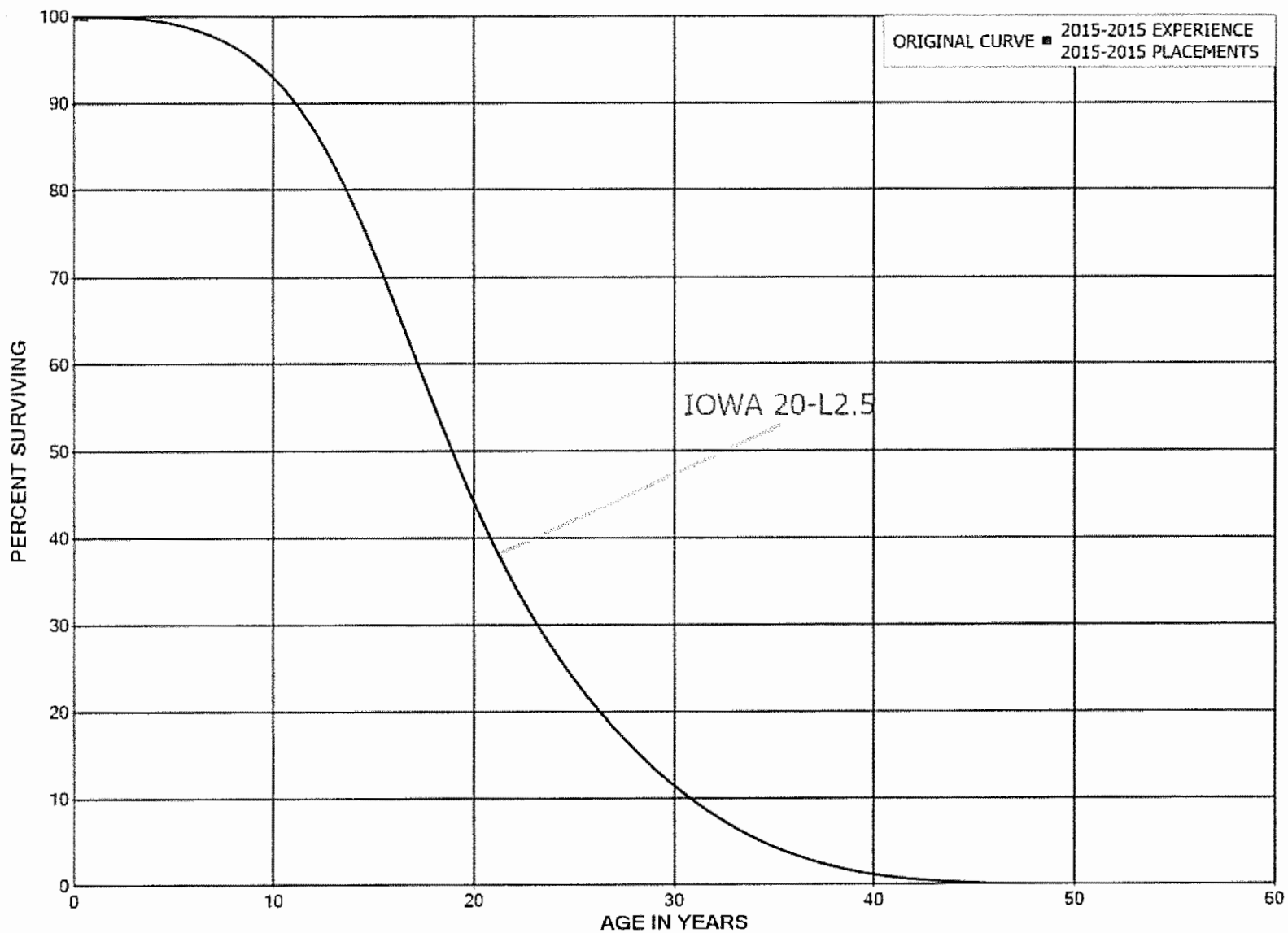
PORTLAND GENERAL ELECTRIC  
ACCOUNT 344.01 GENERATORS - WIND  
ORIGINAL AND SMOOTH SURVIVOR CURVES



PORTLAND GENERAL ELECTRIC  
 ACCOUNT 344.01 GENERATORS - WIND  
 ORIGINAL LIFE TABLE

PLACEMENT BAND 2007-2014			EXPERIENCE BAND 2007-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,307,118,896		0.0000	1.0000	100.00
0.5	1,307,118,896		0.0000	1.0000	100.00
1.5	860,485,290		0.0000	1.0000	100.00
2.5	860,382,974		0.0000	1.0000	100.00
3.5	860,382,974		0.0000	1.0000	100.00
4.5	860,382,974		0.0000	1.0000	100.00
5.5	514,408,709		0.0000	1.0000	100.00
6.5	217,804,389		0.0000	1.0000	100.00
7.5	217,804,389		0.0000	1.0000	100.00
8.5					100.00

PORTLAND GENERAL ELECTRIC  
ACCOUNT 344.02 GENERATORS - SOLAR  
ORIGINAL AND SMOOTH SURVIVOR CURVES

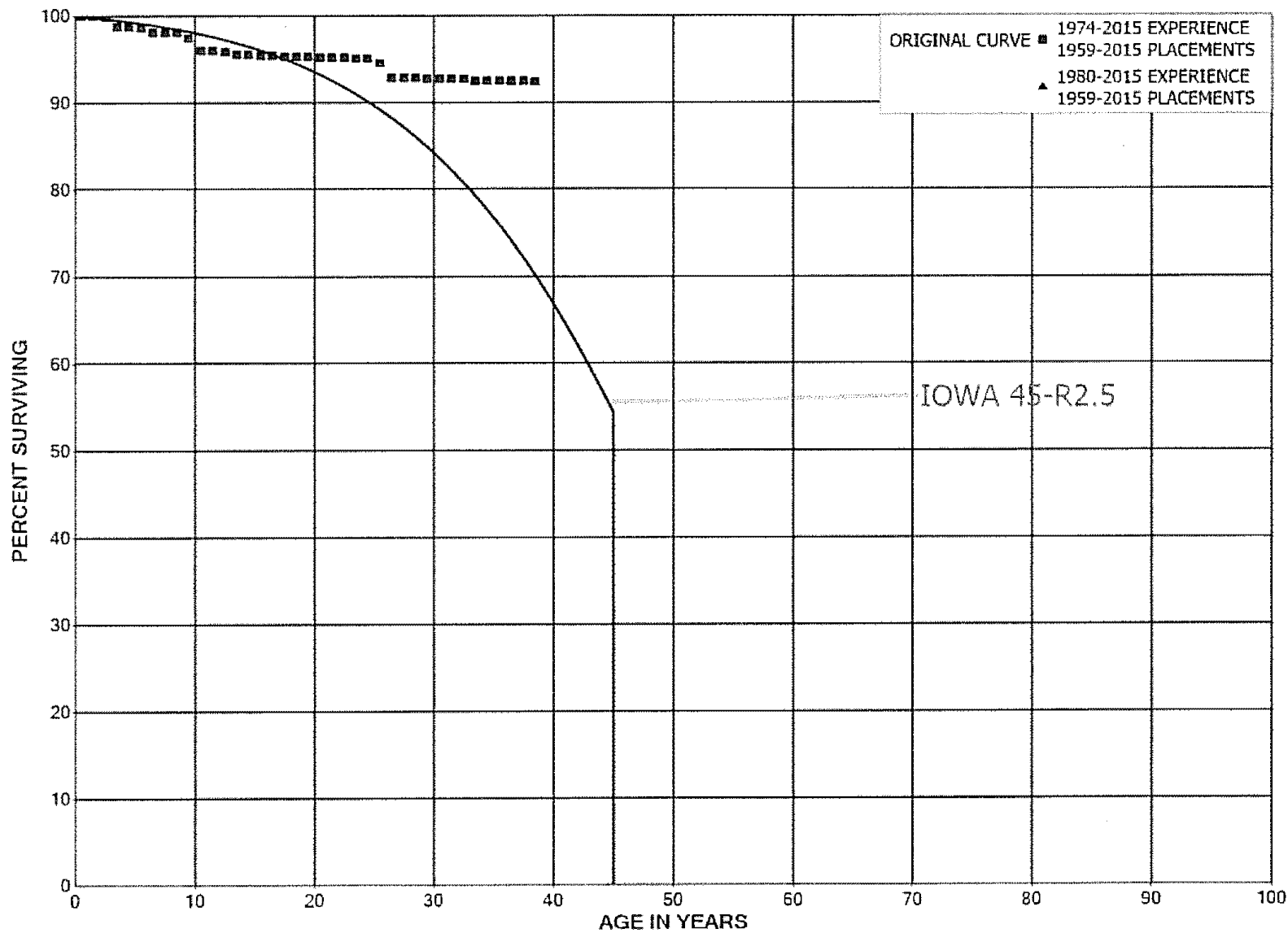


PORTLAND GENERAL ELECTRIC  
 ACCOUNT 344.02 GENERATORS - SOLAR

ORIGINAL LIFE TABLE

PLACEMENT BAND 2015-2015			EXPERIENCE BAND 2015-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,467,562		0.0000	1.0000	100.00
0.5					100.00

PORTLAND GENERAL ELECTRIC  
 ACCOUNT 345 ACCESSORY ELECTRIC EQUIPMENT  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



Gannett Fleming

VII-80

Portland General Electric  
 December 31, 2015

PORTLAND GENERAL ELECTRIC

ACCOUNT 345 ACCESSORY ELECTRIC EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1959-2015			EXPERIENCE BAND 1974-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	72,559,743	7	0.0000	1.0000	100.00
0.5	61,824,022	3,327	0.0001	0.9999	100.00
1.5	50,484,339	89,425	0.0018	0.9982	99.99
2.5	41,923,372	440,909	0.0105	0.9895	99.82
3.5	39,453,856	30,135	0.0008	0.9992	98.77
4.5	39,605,715	29,572	0.0007	0.9993	98.69
5.5	37,762,585	204,840	0.0054	0.9946	98.62
6.5	37,131,695	27,504	0.0007	0.9993	98.08
7.5	36,501,993	118	0.0000	1.0000	98.01
8.5	25,743,183	162,569	0.0063	0.9937	98.01
9.5	25,149,974	385,819	0.0153	0.9847	97.39
10.5	23,515,393	1	0.0000	1.0000	95.90
11.5	23,219,036	7,383	0.0003	0.9997	95.90
12.5	23,105,424	81,898	0.0035	0.9965	95.87
13.5	22,371,322	4,147	0.0002	0.9998	95.53
14.5	22,373,463	39,653	0.0018	0.9982	95.51
15.5	22,048,512		0.0000	1.0000	95.34
16.5	22,048,512	3,357	0.0002	0.9998	95.34
17.5	22,038,693		0.0000	1.0000	95.33
18.5	21,918,935		0.0000	1.0000	95.33
19.5	21,691,734	26,542	0.0012	0.9988	95.33
20.5	11,031,101		0.0000	1.0000	95.21
21.5	10,898,614		0.0000	1.0000	95.21
22.5	10,898,608	16,997	0.0016	0.9984	95.21
23.5	10,881,611	4,189	0.0004	0.9996	95.06
24.5	10,772,419	54,976	0.0051	0.9949	95.02
25.5	10,652,903	195,950	0.0184	0.9816	94.54
26.5	10,414,717		0.0000	1.0000	92.80
27.5	10,394,985		0.0000	1.0000	92.80
28.5	10,380,339	6,288	0.0006	0.9994	92.80
29.5	10,277,578		0.0000	1.0000	92.74
30.5	10,277,578		0.0000	1.0000	92.74
31.5	10,277,578		0.0000	1.0000	92.74
32.5	10,268,993	24,558	0.0024	0.9976	92.74
33.5	10,242,869		0.0000	1.0000	92.52
34.5	10,163,182		0.0000	1.0000	92.52
35.5	9,975,083		0.0000	1.0000	92.52
36.5	9,959,673		0.0000	1.0000	92.52
37.5	9,957,412	10,993	0.0011	0.9989	92.52
38.5	3,878,075		0.0000	1.0000	92.42



PORTLAND GENERAL ELECTRIC  
 ACCOUNT 345 ACCESSORY ELECTRIC EQUIPMENT  
 ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1959-2015			EXPERIENCE BAND 1974-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	3,878,075		0.0000	1.0000	92.42
40.5	3,878,075	77,530	0.0200	0.9800	92.42
41.5					90.57

PORTLAND GENERAL ELECTRIC

ACCOUNT 345 ACCESSORY ELECTRIC EQUIPMENT

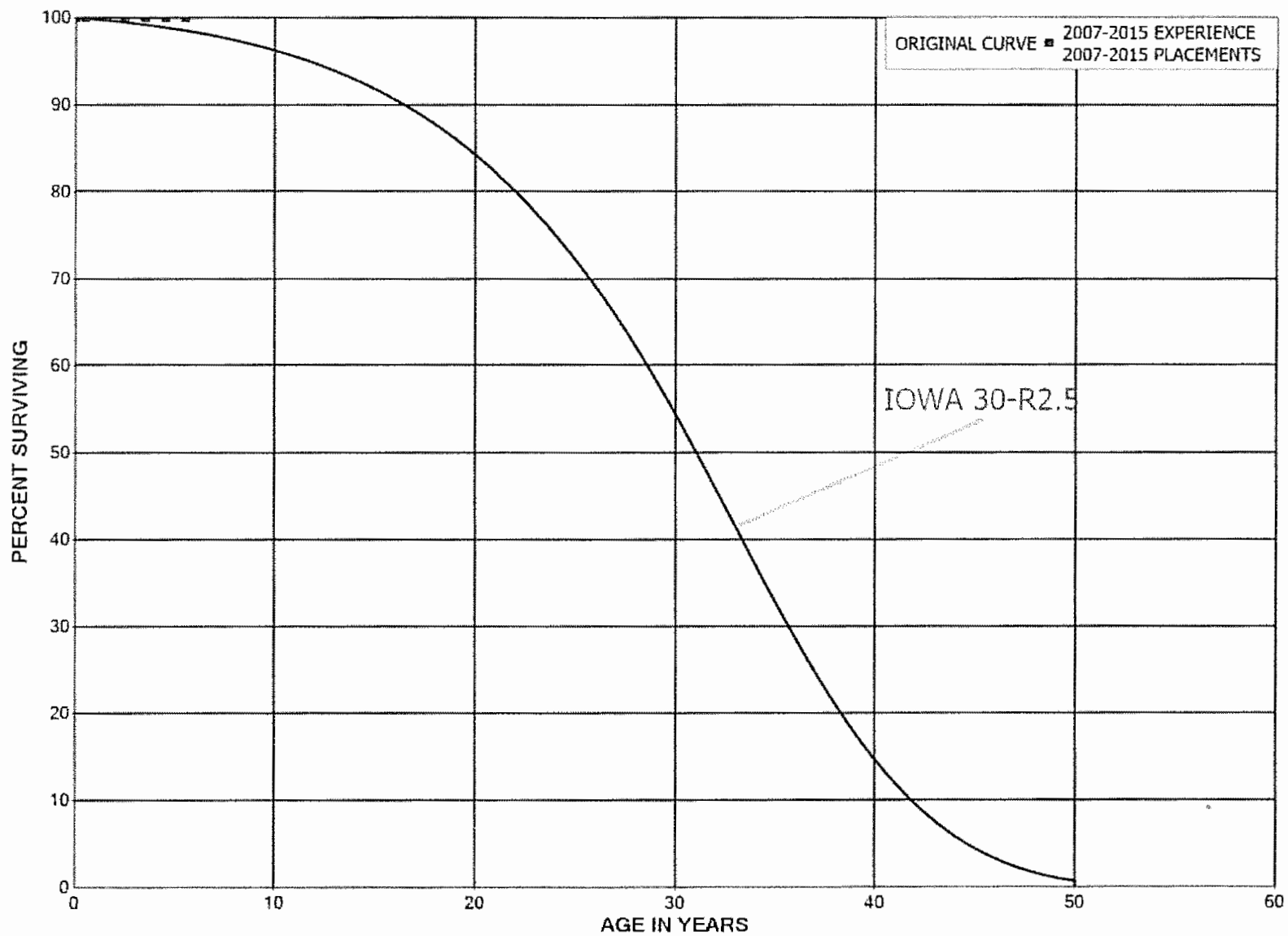
ORIGINAL LIFE TABLE

PLACEMENT BAND 1959-2015			EXPERIENCE BAND 1980-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	62,000,234		0.0000	1.0000	100.00
0.5	51,169,169		0.0000	1.0000	100.00
1.5	39,835,075	81,535	0.0020	0.9980	100.00
2.5	37,700,719	440,909	0.0117	0.9883	99.80
3.5	35,231,204	26,107	0.0007	0.9993	98.63
4.5	35,387,090	17,642	0.0005	0.9995	98.56
5.5	37,647,636	204,840	0.0054	0.9946	98.51
6.5	37,131,695	27,504	0.0007	0.9993	97.97
7.5	36,501,993	118	0.0000	1.0000	97.90
8.5	25,743,183	162,569	0.0063	0.9937	97.90
9.5	25,149,974	385,819	0.0153	0.9847	97.28
10.5	23,515,393	1	0.0000	1.0000	95.79
11.5	23,218,988	7,383	0.0003	0.9997	95.79
12.5	23,105,377	81,898	0.0035	0.9965	95.76
13.5	22,371,274	4,147	0.0002	0.9998	95.42
14.5	22,367,127	39,653	0.0018	0.9982	95.40
15.5	22,042,176		0.0000	1.0000	95.23
16.5	22,042,176	3,357	0.0002	0.9998	95.23
17.5	22,032,405		0.0000	1.0000	95.22
18.5	21,912,647		0.0000	1.0000	95.22
19.5	21,685,446	26,542	0.0012	0.9988	95.22
20.5	11,031,101		0.0000	1.0000	95.10
21.5	10,898,614		0.0000	1.0000	95.10
22.5	10,898,608	16,997	0.0016	0.9984	95.10
23.5	10,881,611	4,189	0.0004	0.9996	94.95
24.5	10,772,419	54,976	0.0051	0.9949	94.91
25.5	10,652,903	195,950	0.0184	0.9816	94.43
26.5	10,414,717		0.0000	1.0000	92.69
27.5	10,394,985		0.0000	1.0000	92.69
28.5	10,380,339	6,288	0.0006	0.9994	92.69
29.5	10,277,578		0.0000	1.0000	92.64
30.5	10,277,578		0.0000	1.0000	92.64
31.5	10,277,578		0.0000	1.0000	92.64
32.5	10,268,993	24,558	0.0024	0.9976	92.64
33.5	10,242,869		0.0000	1.0000	92.41
34.5	10,163,182		0.0000	1.0000	92.41
35.5	9,975,083		0.0000	1.0000	92.41
36.5	9,959,673		0.0000	1.0000	92.41
37.5	9,957,412	10,993	0.0011	0.9989	92.41
38.5	3,878,075		0.0000	1.0000	92.31

PORTLAND GENERAL ELECTRIC  
 ACCOUNT 345 ACCESSORY ELECTRIC EQUIPMENT  
 ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1959-2015			EXPERIENCE BAND 1980-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	3,878,075		0.0000	1.0000	92.31
40.5	3,878,075	77,530	0.0200	0.9800	92.31
41.5					90.47

PORTLAND GENERAL ELECTRIC  
ACCOUNT 345.01 ACCESSORY ELECTRIC EQUIPMENT - WIND  
ORIGINAL AND SMOOTH SURVIVOR CURVES



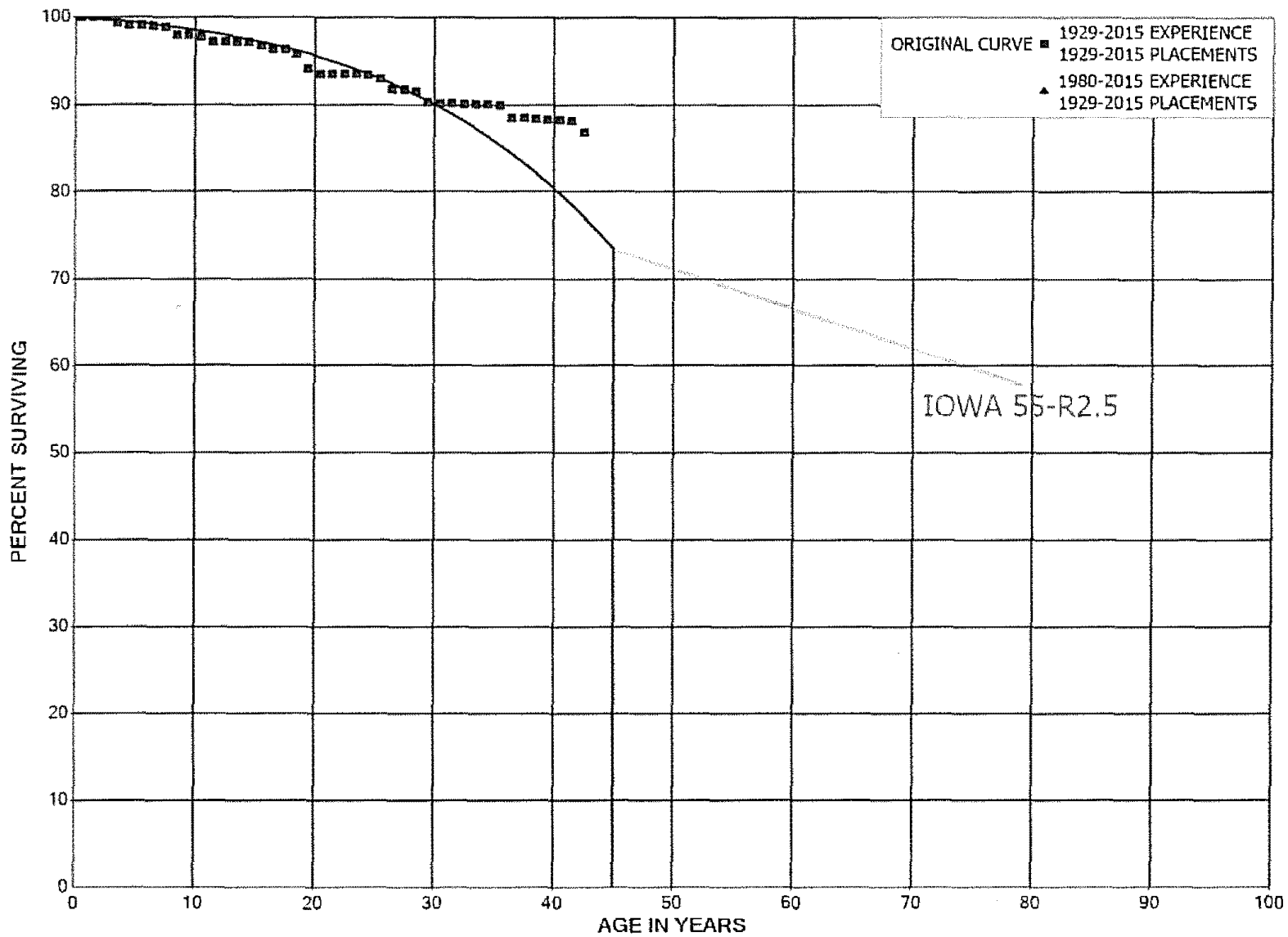
PORTLAND GENERAL ELECTRIC

ACCOUNT 345.01 ACCESSORY ELECTRIC EQUIPMENT - WIND

ORIGINAL LIFE TABLE

PLACEMENT BAND 2007-2015			EXPERIENCE BAND 2007-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	41,630,383		0.0000	1.0000	100.00
0.5	41,572,677		0.0000	1.0000	100.00
1.5	25,290,664		0.0000	1.0000	100.00
2.5	25,290,664		0.0000	1.0000	100.00
3.5	23,972,217		0.0000	1.0000	100.00
4.5	23,949,364		0.0000	1.0000	100.00
5.5	8,306,432		0.0000	1.0000	100.00
6.5	2,046,993		0.0000	1.0000	100.00
7.5	2,046,993		0.0000	1.0000	100.00
8.5					100.00

PORTLAND GENERAL ELECTRIC  
 ACCOUNT 346 MISCELLANEOUS POWER PLANT EQUIPMENT  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



PORTLAND GENERAL ELECTRIC  
 ACCOUNT 346 MISCELLANEOUS POWER PLANT EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1929-2015			EXPERIENCE BAND 1929-2015			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
0.0	14,483,799	0	0.0000	1.0000	100.00	
0.5	14,366,402	3	0.0000	1.0000	100.00	
1.5	10,766,561	71	0.0000	1.0000	100.00	
2.5	8,878,138	67,489	0.0076	0.9924	100.00	
3.5	9,169,217	17,143	0.0019	0.9981	99.24	
4.5	9,039,067	356	0.0000	1.0000	99.05	
5.5	8,687,033	10,585	0.0012	0.9988	99.05	
6.5	8,518,757	7,801	0.0009	0.9991	98.93	
7.5	8,421,781	80,785	0.0096	0.9904	98.84	
8.5	5,722,616	1	0.0000	1.0000	97.89	
9.5	5,673,585	8,671	0.0015	0.9985	97.89	
10.5	5,664,914	35,851	0.0063	0.9937	97.74	
11.5	5,617,564		0.0000	1.0000	97.12	
12.5	5,282,156	0	0.0000	1.0000	97.12	
13.5	5,265,314	1	0.0000	1.0000	97.12	
14.5	5,265,352	23,232	0.0044	0.9956	97.12	
15.5	5,289,389	24,157	0.0046	0.9954	96.69	
16.5	5,240,235	2	0.0000	1.0000	96.25	
17.5	5,240,233	29,271	0.0056	0.9944	96.25	
18.5	5,190,527	89,789	0.0173	0.9827	95.71	
19.5	4,959,756	29,904	0.0060	0.9940	94.06	
20.5	3,546,336	121	0.0000	1.0000	93.49	
21.5	3,490,549	1	0.0000	1.0000	93.49	
22.5	3,417,612	296	0.0001	0.9999	93.49	
23.5	3,130,271	4,531	0.0014	0.9986	93.48	
24.5	3,081,089	12,371	0.0040	0.9960	93.34	
25.5	3,011,087	39,446	0.0131	0.9869	92.97	
26.5	2,973,907	0	0.0000	1.0000	91.75	
27.5	2,972,104	9,064	0.0030	0.9970	91.75	
28.5	2,963,039	39,698	0.0134	0.9866	91.47	
29.5	2,920,286	1,846	0.0006	0.9994	90.25	
30.5	2,918,440	593	0.0002	0.9998	90.19	
31.5	2,907,952	2,196	0.0008	0.9992	90.17	
32.5	2,896,277	1,366	0.0005	0.9995	90.10	
33.5	2,698,280	947	0.0004	0.9996	90.06	
34.5	2,065,556	740	0.0004	0.9996	90.03	
35.5	2,007,056	32,286	0.0161	0.9839	90.00	
36.5	1,882,784	307	0.0002	0.9998	88.55	
37.5	1,809,388	2,269	0.0013	0.9987	88.53	
38.5	792,783	1,201	0.0015	0.9985	88.42	

PORTLAND GENERAL ELECTRIC  
ACCOUNT 346 MISCELLANEOUS POWER PLANT EQUIPMENT  
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1929-2015			EXPERIENCE BAND 1929-2015			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	791,378	514	0.0007	0.9993	88.29	
40.5	790,495	125	0.0002	0.9998	88.23	
41.5	18,176	278	0.0153	0.9847	88.22	
42.5	5,271		0.0000	1.0000	86.87	
43.5	5,271		0.0000	1.0000	86.87	
44.5	4,923	46	0.0094	0.9906	86.87	
45.5	4,877		0.0000	1.0000	86.06	
46.5	4,753		0.0000	1.0000	86.06	
47.5	4,753	407	0.0857	0.9143	86.06	
48.5	4,346	193	0.0444	0.9556	78.68	
49.5	4,153	7	0.0016	0.9984	75.19	
50.5	4,147	88	0.0213	0.9787	75.07	
51.5	4,058		0.0000	1.0000	73.47	
52.5	3,938	58	0.0148	0.9852	73.47	
53.5	3,880	155	0.0400	0.9600	72.38	
54.5	3,617	17	0.0047	0.9953	69.48	
55.5	3,601	210	0.0582	0.9418	69.16	
56.5	2,701	696	0.2576	0.7424	65.13	
57.5	2,005	6	0.0029	0.9971	48.35	
58.5	1,999	173	0.0867	0.9133	48.21	
59.5	1,282	190	0.1485	0.8515	44.03	
60.5	1,092		0.0000	1.0000	37.49	
61.5	1,006		0.0000	1.0000	37.49	
62.5	929		0.0000	1.0000	37.49	
63.5	929	90	0.0966	0.9034	37.49	
64.5	758		0.0000	1.0000	33.87	
65.5	758		0.0000	1.0000	33.87	
66.5	758		0.0000	1.0000	33.87	
67.5	677		0.0000	1.0000	33.87	
68.5	587		0.0000	1.0000	33.87	
69.5	522		0.0000	1.0000	33.87	
70.5	522	16	0.0310	0.9690	33.87	
71.5	506		0.0000	1.0000	32.82	
72.5	506		0.0000	1.0000	32.82	
73.5	387		0.0000	1.0000	32.82	
74.5	387		0.0000	1.0000	32.82	
75.5	387		0.0000	1.0000	32.82	
76.5	319		0.0000	1.0000	32.82	
77.5	277		0.0000	1.0000	32.82	
78.5	234		0.0000	1.0000	32.82	



PORTLAND GENERAL ELECTRIC  
 ACCOUNT 346 MISCELLANEOUS POWER PLANT EQUIPMENT  
 ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1929-2015			EXPERIENCE BAND 1929-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	234		0.0000	1.0000	32.82
80.5	234	107	0.4553	0.5447	32.82
81.5	128		0.0000	1.0000	17.88
82.5	128		0.0000	1.0000	17.88
83.5	128		0.0000	1.0000	17.88
84.5	128		0.0000	1.0000	17.88
85.5	128		0.0000	1.0000	17.88
86.5					17.88

PORTLAND GENERAL ELECTRIC

ACCOUNT 346 MISCELLANEOUS POWER PLANT EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1929-2015			EXPERIENCE BAND 1980-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	12,290,980		0.0000	1.0000	100.00
0.5	12,266,161		0.0000	1.0000	100.00
1.5	8,741,826		0.0000	1.0000	100.00
2.5	7,885,728	67,489	0.0086	0.9914	100.00
3.5	8,177,957	17,130	0.0021	0.9979	99.14
4.5	8,049,202		0.0000	1.0000	98.94
5.5	8,620,165	10,578	0.0012	0.9988	98.94
6.5	8,510,091	7,800	0.0009	0.9991	98.82
7.5	8,413,724	80,783	0.0096	0.9904	98.72
8.5	5,716,035		0.0000	1.0000	97.78
9.5	5,667,517	8,670	0.0015	0.9985	97.78
10.5	5,659,151	35,850	0.0063	0.9937	97.63
11.5	5,611,910		0.0000	1.0000	97.01
12.5	5,276,501		0.0000	1.0000	97.01
13.5	5,259,659		0.0000	1.0000	97.01
14.5	5,259,744	23,231	0.0044	0.9956	97.01
15.5	5,283,781	24,156	0.0046	0.9954	96.58
16.5	5,234,867		0.0000	1.0000	96.14
17.5	5,235,275	29,269	0.0056	0.9944	96.14
18.5	5,186,162	89,789	0.0173	0.9827	95.60
19.5	4,955,391	29,900	0.0060	0.9940	93.95
20.5	3,542,827	120	0.0000	1.0000	93.38
21.5	3,487,042		0.0000	1.0000	93.38
22.5	3,414,164	292	0.0001	0.9999	93.38
23.5	3,127,526	4,530	0.0014	0.9986	93.37
24.5	3,078,361	12,369	0.0040	0.9960	93.23
25.5	3,008,657	39,439	0.0131	0.9869	92.86
26.5	2,972,256		0.0000	1.0000	91.64
27.5	2,970,459	9,059	0.0030	0.9970	91.64
28.5	2,961,981	39,696	0.0134	0.9866	91.36
29.5	2,919,420	1,846	0.0006	0.9994	90.14
30.5	2,917,574	592	0.0002	0.9998	90.08
31.5	2,907,168	2,195	0.0008	0.9992	90.06
32.5	2,895,585	1,364	0.0005	0.9995	89.99
33.5	2,697,746	947	0.0004	0.9996	89.95
34.5	2,065,022	740	0.0004	0.9996	89.92
35.5	2,006,521	32,286	0.0161	0.9839	89.89
36.5	1,882,250	305	0.0002	0.9998	88.44
37.5	1,808,974	2,269	0.0013	0.9987	88.43
38.5	792,368	1,201	0.0015	0.9985	88.32

PORTLAND GENERAL ELECTRIC  
 ACCOUNT 346 MISCELLANEOUS POWER PLANT EQUIPMENT  
 ORIGINAL LIFE TABLE, CONT.

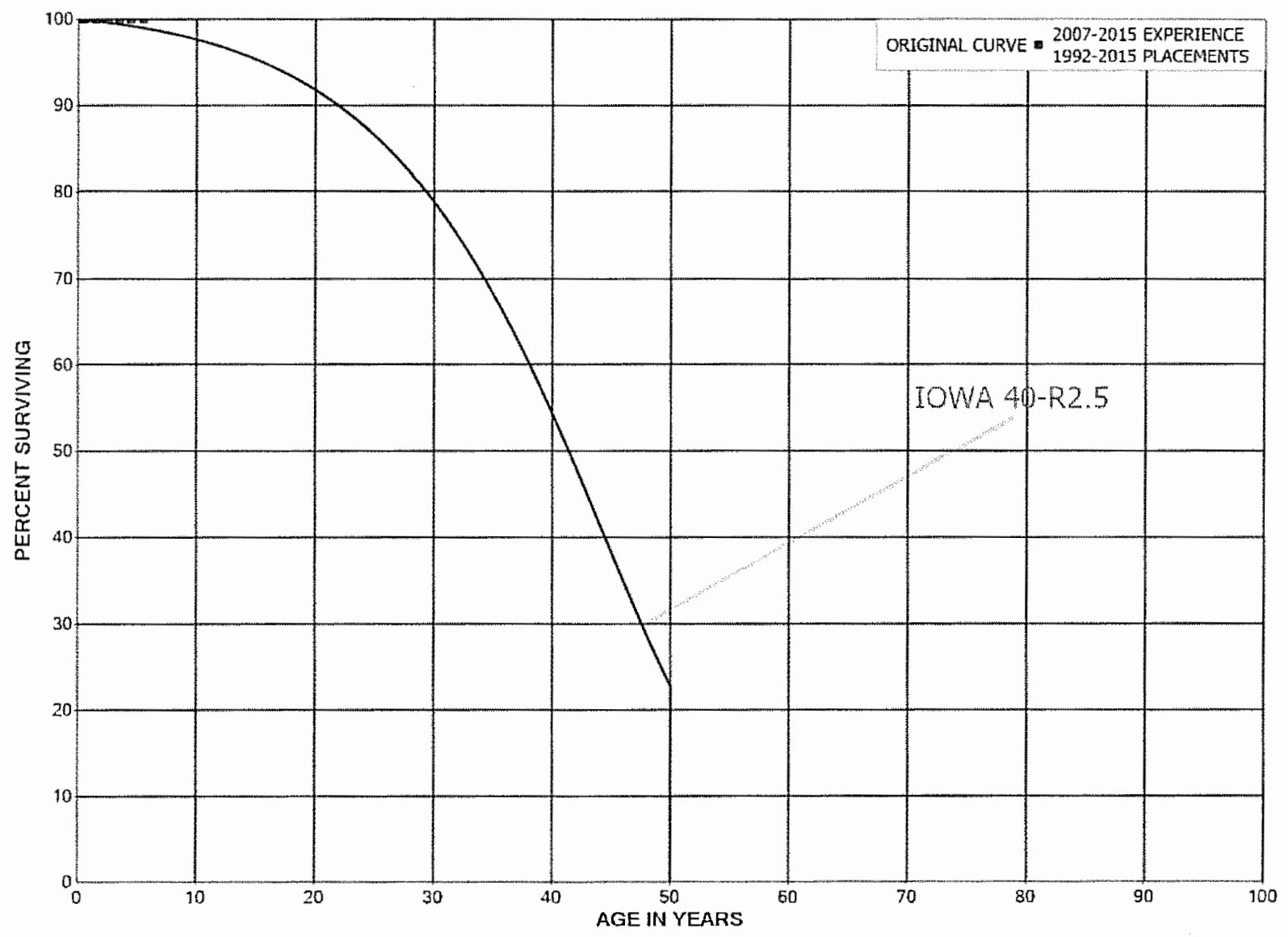
PLACEMENT BAND 1929-2015			EXPERIENCE BAND 1980-2015			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	790,964	513	0.0006	0.9994	88.18	
40.5	790,167	124	0.0002	0.9998	88.12	
41.5	17,890	277	0.0155	0.9845	88.11	
42.5	5,029		0.0000	1.0000	86.75	
43.5	5,029		0.0000	1.0000	86.75	
44.5	4,681	46	0.0098	0.9902	86.75	
45.5	4,635		0.0000	1.0000	85.89	
46.5	4,512		0.0000	1.0000	85.89	
47.5	4,512	407	0.0903	0.9097	85.89	
48.5	4,105	193	0.0469	0.9531	78.14	
49.5	3,912		0.0000	1.0000	74.47	
50.5	4,147	88	0.0213	0.9787	74.47	
51.5	4,058		0.0000	1.0000	72.89	
52.5	3,938	58	0.0148	0.9852	72.89	
53.5	3,880	155	0.0400	0.9600	71.80	
54.5	3,617	17	0.0047	0.9953	68.93	
55.5	3,601	210	0.0582	0.9418	68.61	
56.5	2,701	696	0.2576	0.7424	64.61	
57.5	2,005	6	0.0029	0.9971	47.97	
58.5	1,999	173	0.0867	0.9133	47.83	
59.5	1,282	190	0.1485	0.8515	43.68	
60.5	1,092		0.0000	1.0000	37.19	
61.5	1,006		0.0000	1.0000	37.19	
62.5	929		0.0000	1.0000	37.19	
63.5	929	90	0.0966	0.9034	37.19	
64.5	758		0.0000	1.0000	33.60	
65.5	758		0.0000	1.0000	33.60	
66.5	758		0.0000	1.0000	33.60	
67.5	677		0.0000	1.0000	33.60	
68.5	587		0.0000	1.0000	33.60	
69.5	522		0.0000	1.0000	33.60	
70.5	522	16	0.0310	0.9690	33.60	
71.5	506		0.0000	1.0000	32.56	
72.5	506		0.0000	1.0000	32.56	
73.5	387		0.0000	1.0000	32.56	
74.5	387		0.0000	1.0000	32.56	
75.5	387		0.0000	1.0000	32.56	
76.5	319		0.0000	1.0000	32.56	
77.5	277		0.0000	1.0000	32.56	
78.5	234		0.0000	1.0000	32.56	

PORTLAND GENERAL ELECTRIC  
 ACCOUNT 346 MISCELLANEOUS POWER PLANT EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1929-2015			EXPERIENCE BAND 1980-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	234		0.0000	1.0000	32.56
80.5	234	107	0.4553	0.5447	32.56
81.5	128		0.0000	1.0000	17.73
82.5	128		0.0000	1.0000	17.73
83.5	128		0.0000	1.0000	17.73
84.5	128		0.0000	1.0000	17.73
85.5	128		0.0000	1.0000	17.73
86.5					17.73

PORTLAND GENERAL ELECTRIC  
ACCOUNT 346.01 MISCELLANEOUS POWER PLANT EQUIPMENT - WIND  
ORIGINAL AND SMOOTH SURVIVOR CURVES



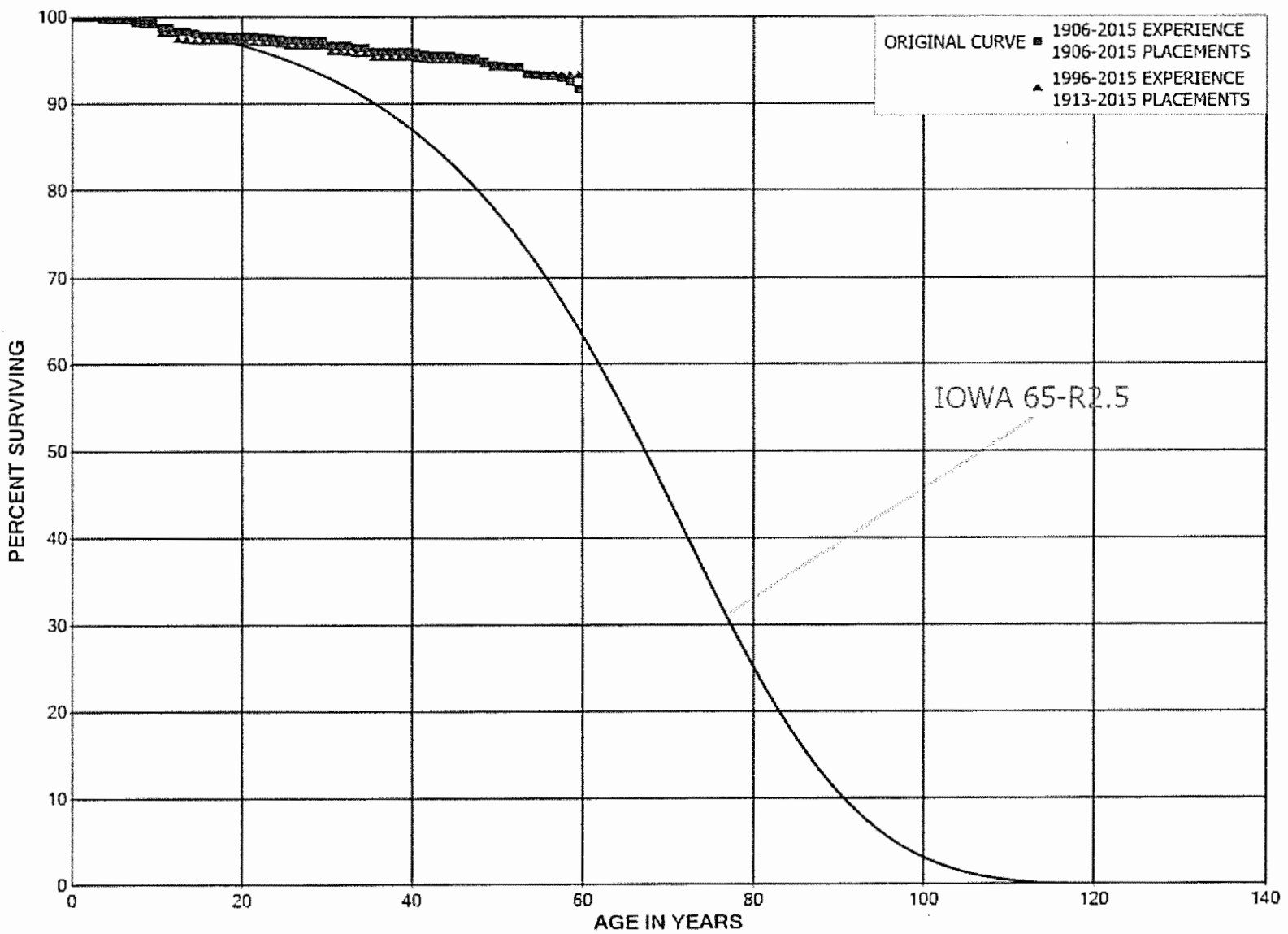
PORTLAND GENERAL ELECTRIC

ACCOUNT 346.01 MISCELLANEOUS POWER PLANT EQUIPMENT - WIND

ORIGINAL LIFE TABLE

PLACEMENT BAND 1992-2015			EXPERIENCE BAND 2007-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,779,504		0.0000	1.0000	100.00
0.5	1,732,555		0.0000	1.0000	100.00
1.5	1,161,097		0.0000	1.0000	100.00
2.5	819,317		0.0000	1.0000	100.00
3.5	549,564		0.0000	1.0000	100.00
4.5	510,331		0.0000	1.0000	100.00
5.5	510,331		0.0000	1.0000	100.00
6.5	312,682		0.0000	1.0000	100.00
7.5	312,682		0.0000	1.0000	100.00
8.5					100.00
9.5					
10.5					
11.5					
12.5					
13.5					
14.5					
15.5	5,314		0.0000		
16.5	30,562		0.0000		
17.5	30,562		0.0000		
18.5	30,562		0.0000		
19.5	30,562		0.0000		
20.5	30,562		0.0000		
21.5	30,562		0.0000		
22.5	25,248		0.0000		
23.5					

PORTLAND GENERAL ELECTRIC  
 ACCOUNT 352 STRUCTURES AND IMPROVEMENTS  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



PORTLAND GENERAL ELECTRIC

ACCOUNT 352 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1906-2015			EXPERIENCE BAND 1906-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	20,751,989	503	0.0000	1.0000	100.00
0.5	20,724,872	2,761	0.0001	0.9999	100.00
1.5	20,342,524	894	0.0000	1.0000	99.98
2.5	19,830,914	56,557	0.0029	0.9971	99.98
3.5	18,568,718	8,188	0.0004	0.9996	99.69
4.5	18,362,602	3,036	0.0002	0.9998	99.65
5.5	18,450,635	1,598	0.0001	0.9999	99.63
6.5	17,442,634	42,131	0.0024	0.9976	99.63
7.5	16,948,574	10,263	0.0006	0.9994	99.39
8.5	14,467,472	9,554	0.0007	0.9993	99.32
9.5	13,798,205	75,825	0.0055	0.9945	99.26
10.5	12,931,715	3,208	0.0002	0.9998	98.71
11.5	12,595,112	51,187	0.0041	0.9959	98.69
12.5	12,737,771	2,952	0.0002	0.9998	98.29
13.5	12,602,574	22,124	0.0018	0.9982	98.27
14.5	12,002,749	32,179	0.0027	0.9973	98.09
15.5	11,868,074	3,024	0.0003	0.9997	97.83
16.5	10,784,831	1,717	0.0002	0.9998	97.81
17.5	10,758,476	4,868	0.0005	0.9995	97.79
18.5	10,630,846	1,097	0.0001	0.9999	97.75
19.5	9,129,993	3,274	0.0004	0.9996	97.74
20.5	7,871,218	1,909	0.0002	0.9998	97.70
21.5	7,683,119	8,560	0.0011	0.9989	97.68
22.5	7,529,296	2,147	0.0003	0.9997	97.57
23.5	6,513,523	8,098	0.0012	0.9988	97.54
24.5	6,325,075	9,851	0.0016	0.9984	97.42
25.5	6,113,629	2,204	0.0004	0.9996	97.27
26.5	6,106,994	2,546	0.0004	0.9996	97.23
27.5	5,715,691	1,625	0.0003	0.9997	97.19
28.5	5,430,879	1,413	0.0003	0.9997	97.16
29.5	5,256,391	26,281	0.0050	0.9950	97.14
30.5	5,231,164	851	0.0002	0.9998	96.65
31.5	4,528,354	2,676	0.0006	0.9994	96.64
32.5	4,521,880	6,081	0.0013	0.9987	96.58
33.5	4,126,890	2,696	0.0007	0.9993	96.45
34.5	4,163,304	16,838	0.0040	0.9960	96.39
35.5	4,057,880	1,008	0.0002	0.9998	96.00
36.5	4,014,514	731	0.0002	0.9998	95.97
37.5	3,939,733	700	0.0002	0.9998	95.96
38.5	3,726,505	874	0.0002	0.9998	95.94



PORTLAND GENERAL ELECTRIC  
 ACCOUNT 352 STRUCTURES AND IMPROVEMENTS  
 ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1906-2015			EXPERIENCE BAND 1906-2015			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	3,639,793	4,461	0.0012	0.9988	95.92	
40.5	3,524,198	5,457	0.0015	0.9985	95.80	
41.5	3,405,166	3,280	0.0010	0.9990	95.65	
42.5	2,889,480	1,285	0.0004	0.9996	95.56	
43.5	2,777,382	917	0.0003	0.9997	95.52	
44.5	2,757,762	5,218	0.0019	0.9981	95.48	
45.5	2,625,410	2,189	0.0008	0.9992	95.30	
46.5	2,575,118	897	0.0003	0.9997	95.22	
47.5	2,114,997	8,516	0.0040	0.9960	95.19	
48.5	1,658,792	7,979	0.0048	0.9952	94.81	
49.5	904,183	883	0.0010	0.9990	94.35	
50.5	902,664	425	0.0005	0.9995	94.26	
51.5	882,107	853	0.0010	0.9990	94.21	
52.5	743,328	5,985	0.0081	0.9919	94.12	
53.5	565,151	493	0.0009	0.9991	93.37	
54.5	484,694	380	0.0008	0.9992	93.28	
55.5	454,527	296	0.0007	0.9993	93.21	
56.5	234,401	529	0.0023	0.9977	93.15	
57.5	106,379	490	0.0046	0.9954	92.94	
58.5	88,243	805	0.0091	0.9909	92.51	
59.5	87,264	565	0.0065	0.9935	91.67	
60.5	86,189	882	0.0102	0.9898	91.07	
61.5	84,338	530	0.0063	0.9937	90.14	
62.5	83,808	407	0.0049	0.9951	89.58	
63.5	83,376	167	0.0020	0.9980	89.14	
64.5	70,218	541	0.0077	0.9923	88.96	
65.5	69,676	125	0.0018	0.9982	88.28	
66.5	69,312	48	0.0007	0.9993	88.12	
67.5	69,263	128	0.0018	0.9982	88.06	
68.5	69,135	21	0.0003	0.9997	87.89	
69.5	69,114	26	0.0004	0.9996	87.87	
70.5	67,789	1	0.0000	1.0000	87.84	
71.5	46,129	328	0.0071	0.9929	87.83	
72.5	45,801	0	0.0000	1.0000	87.21	
73.5	45,707		0.0000	1.0000	87.21	
74.5	45,707		0.0000	1.0000	87.21	
75.5	45,565		0.0000	1.0000	87.21	
76.5	43,911		0.0000	1.0000	87.21	
77.5	41,062	25	0.0006	0.9994	87.21	
78.5	31,599		0.0000	1.0000	87.16	

PORTLAND GENERAL ELECTRIC  
 ACCOUNT 352 STRUCTURES AND IMPROVEMENTS  
 ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1906-2015			EXPERIENCE BAND 1906-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	30,051		0.0000	1.0000	87.16
80.5	29,940		0.0000	1.0000	87.16
81.5	29,857		0.0000	1.0000	87.16
82.5	29,857		0.0000	1.0000	87.16
83.5	27,281		0.0000	1.0000	87.16
84.5	27,281		0.0000	1.0000	87.16
85.5	27,281		0.0000	1.0000	87.16
86.5	27,281		0.0000	1.0000	87.16
87.5	27,139		0.0000	1.0000	87.16
88.5	9		0.0000	1.0000	87.16
89.5	9		0.0000	1.0000	87.16
90.5	9		0.0000	1.0000	87.16
91.5	9		0.0000	1.0000	87.16
92.5	9		0.0000	1.0000	87.16
93.5	9	9	1.0000		87.16
94.5					

PORTLAND GENERAL ELECTRIC  
 ACCOUNT 352 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1913-2015			EXPERIENCE BAND 1996-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	10,202,346		0.0000	1.0000	100.00
0.5	11,972,681		0.0000	1.0000	100.00
1.5	11,787,974		0.0000	1.0000	100.00
2.5	11,544,527	55,293	0.0048	0.9952	100.00
3.5	11,069,888	6,328	0.0006	0.9994	99.52
4.5	11,369,765	1,589	0.0001	0.9999	99.46
5.5	11,536,938		0.0000	1.0000	99.45
6.5	10,532,831	39,616	0.0038	0.9962	99.45
7.5	10,370,663	8,571	0.0008	0.9992	99.08
8.5	7,956,222	5,896	0.0007	0.9993	98.99
9.5	7,465,136	73,770	0.0099	0.9901	98.92
10.5	6,752,673	1,214	0.0002	0.9998	97.94
11.5	7,119,851	49,221	0.0069	0.9931	97.93
12.5	7,264,929	1,657	0.0002	0.9998	97.25
13.5	7,512,471	10,132	0.0013	0.9987	97.23
14.5	6,982,922	4,655	0.0007	0.9993	97.10
15.5	7,093,677	587	0.0001	0.9999	97.03
16.5	6,031,876		0.0000	1.0000	97.02
17.5	6,332,753		0.0000	1.0000	97.02
18.5	6,379,950		0.0000	1.0000	97.02
19.5	5,054,168	2,090	0.0004	0.9996	97.02
20.5	3,874,411	1,143	0.0003	0.9997	96.98
21.5	3,804,654	5,429	0.0014	0.9986	96.95
22.5	4,300,171	587	0.0001	0.9999	96.82
23.5	3,321,122	3,530	0.0011	0.9989	96.80
24.5	3,159,023	6,141	0.0019	0.9981	96.70
25.5	3,093,445		0.0000	1.0000	96.51
26.5	3,120,944		0.0000	1.0000	96.51
27.5	3,195,177	1,152	0.0004	0.9996	96.51
28.5	3,395,639	937	0.0003	0.9997	96.48
29.5	4,061,621	25,816	0.0064	0.9936	96.45
30.5	4,054,357	252	0.0001	0.9999	95.84
31.5	3,366,240	1,905	0.0006	0.9994	95.83
32.5	3,517,780	5,291	0.0015	0.9985	95.78
33.5	3,370,219	1,997	0.0006	0.9994	95.63
34.5	3,500,134	15,745	0.0045	0.9955	95.58
35.5	3,488,218		0.0000	1.0000	95.15
36.5	3,546,525		0.0000	1.0000	95.15
37.5	3,682,240		0.0000	1.0000	95.15
38.5	3,485,828		0.0000	1.0000	95.15

PORTLAND GENERAL ELECTRIC  
ACCOUNT 352 STRUCTURES AND IMPROVEMENTS  
ORIGINAL LIFE TABLE, CONT.

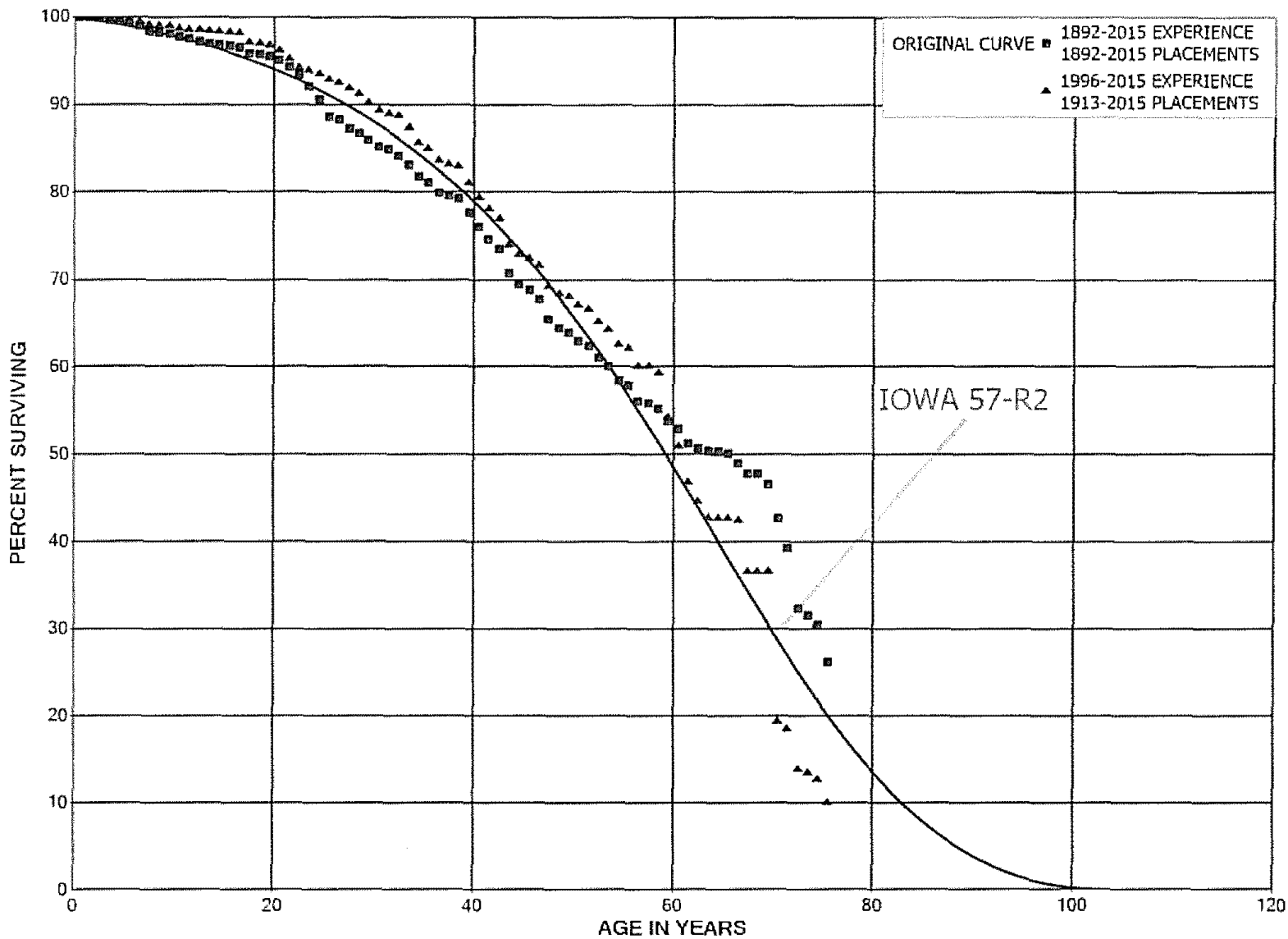
PLACEMENT BAND 1913-2015			EXPERIENCE BAND 1996-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	3,400,642	3,748	0.0011	0.9989	95.15
40.5	3,286,062	3,151	0.0010	0.9990	95.04
41.5	3,175,659	2,419	0.0008	0.9992	94.95
42.5	2,727,239	288	0.0001	0.9999	94.88
43.5	2,617,225	68	0.0000	1.0000	94.87
44.5	2,599,002	2,200	0.0008	0.9992	94.87
45.5	2,478,494	228	0.0001	0.9999	94.79
46.5	2,475,921	389	0.0002	0.9998	94.78
47.5	2,016,310	7,290	0.0036	0.9964	94.76
48.5	1,561,676	6,197	0.0040	0.9960	94.42
49.5	808,849		0.0000	1.0000	94.04
50.5	808,213		0.0000	1.0000	94.04
51.5	788,131		0.0000	1.0000	94.04
52.5	653,710	5,393	0.0082	0.9918	94.04
53.5	476,299	25	0.0001	0.9999	93.27
54.5	396,899		0.0000	1.0000	93.26
55.5	368,080		0.0000	1.0000	93.26
56.5	148,251	79	0.0005	0.9995	93.26
57.5	20,679		0.0000	1.0000	93.21
58.5	15,048		0.0000	1.0000	93.21
59.5	14,875		0.0000	1.0000	93.21
60.5	14,648	379	0.0259	0.9741	93.21
61.5	13,301		0.0000	1.0000	90.80
62.5	13,301		0.0000	1.0000	90.80
63.5	13,276		0.0000	1.0000	90.80
64.5	1,584		0.0000	1.0000	90.80
65.5	23,242		0.0000	1.0000	90.80
66.5	23,028		0.0000	1.0000	90.80
67.5	23,122		0.0000	1.0000	90.80
68.5	23,122		0.0000	1.0000	90.80
69.5	23,264		0.0000	1.0000	90.80
70.5	23,618		0.0000	1.0000	90.80
71.5	5,102	308	0.0603	0.9397	90.80
72.5	14,233		0.0000	1.0000	85.33
73.5	15,686		0.0000	1.0000	85.33
74.5	15,797		0.0000	1.0000	85.33
75.5	15,738		0.0000	1.0000	85.33
76.5	14,084		0.0000	1.0000	85.33
77.5	13,780	25	0.0018	0.9982	85.33
78.5	4,317		0.0000	1.0000	85.17

PORTLAND GENERAL ELECTRIC  
 ACCOUNT 352 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1913-2015			EXPERIENCE BAND 1996-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	2,770		0.0000	1.0000	85.17
80.5	2,659		0.0000	1.0000	85.17
81.5	2,719		0.0000	1.0000	85.17
82.5	29,857		0.0000	1.0000	85.17
83.5	27,281		0.0000	1.0000	85.17
84.5	27,281		0.0000	1.0000	85.17
85.5	27,281		0.0000	1.0000	85.17
86.5	27,281		0.0000	1.0000	85.17
87.5	27,139		0.0000	1.0000	85.17
88.5	9		0.0000	1.0000	85.17
89.5	9		0.0000	1.0000	85.17
90.5	9		0.0000	1.0000	85.17
91.5	9		0.0000	1.0000	85.17
92.5	9		0.0000	1.0000	85.17
93.5	9	9	1.0000		85.17
94.5					

PORTLAND GENERAL ELECTRIC  
 ACCOUNT 353 STATION EQUIPMENT  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



Gannett Fleming

VII-103

Portland General Electric  
 December 31, 2015

PORTLAND GENERAL ELECTRIC  
ACCOUNT 353 STATION EQUIPMENT  
ORIGINAL LIFE TABLE

PLACEMENT BAND 1892-2015			EXPERIENCE BAND 1892-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	343,630,200	133,424	0.0004	0.9996	100.00
0.5	335,607,554	176,185	0.0005	0.9995	99.96
1.5	322,149,474	239,380	0.0007	0.9993	99.91
2.5	323,807,843	773,014	0.0024	0.9976	99.83
3.5	303,075,275	383,835	0.0013	0.9987	99.60
4.5	281,829,984	643,256	0.0023	0.9977	99.47
5.5	264,953,548	694,461	0.0026	0.9974	99.24
6.5	251,771,015	1,696,321	0.0067	0.9933	98.98
7.5	236,172,452	251,564	0.0011	0.9989	98.32
8.5	196,020,992	258,442	0.0013	0.9987	98.21
9.5	190,938,981	681,154	0.0036	0.9964	98.08
10.5	184,686,980	458,184	0.0025	0.9975	97.73
11.5	179,993,380	561,966	0.0031	0.9969	97.49
12.5	177,455,514	344,887	0.0019	0.9981	97.18
13.5	170,420,954	260,640	0.0015	0.9985	97.00
14.5	154,349,108	152,559	0.0010	0.9990	96.85
15.5	148,880,739	301,200	0.0020	0.9980	96.75
16.5	143,372,735	1,013,116	0.0071	0.9929	96.56
17.5	139,173,427	177,813	0.0013	0.9987	95.87
18.5	136,525,577	344,901	0.0025	0.9975	95.75
19.5	129,097,376	612,602	0.0047	0.9953	95.51
20.5	109,244,959	830,197	0.0076	0.9924	95.06
21.5	106,283,835	1,065,904	0.0100	0.9900	94.33
22.5	102,944,107	1,457,764	0.0142	0.9858	93.39
23.5	88,495,215	1,417,454	0.0160	0.9840	92.07
24.5	82,815,025	1,773,573	0.0214	0.9786	90.59
25.5	78,406,238	287,044	0.0037	0.9963	88.65
26.5	73,600,520	897,099	0.0122	0.9878	88.33
27.5	68,843,248	423,299	0.0061	0.9939	87.25
28.5	67,729,551	619,101	0.0091	0.9909	86.71
29.5	63,566,346	579,966	0.0091	0.9909	85.92
30.5	62,596,709	248,958	0.0040	0.9960	85.14
31.5	47,881,631	322,463	0.0067	0.9933	84.80
32.5	47,395,516	585,775	0.0124	0.9876	84.23
33.5	44,403,699	739,428	0.0167	0.9833	83.19
34.5	42,778,248	355,610	0.0083	0.9917	81.80
35.5	36,648,527	513,619	0.0140	0.9860	81.12
36.5	35,406,484	180,150	0.0051	0.9949	79.98
37.5	31,675,634	104,525	0.0033	0.9967	79.58
38.5	30,070,362	659,755	0.0219	0.9781	79.31

PORTLAND GENERAL ELECTRIC  
 ACCOUNT 353 STATION EQUIPMENT  
 ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1892-2015			EXPERIENCE BAND 1892-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	27,087,180	528,615	0.0195	0.9805	77.57
40.5	24,318,004	449,790	0.0185	0.9815	76.06
41.5	20,821,932	326,415	0.0157	0.9843	74.65
42.5	19,089,146	717,188	0.0376	0.9624	73.48
43.5	17,836,036	317,042	0.0178	0.9822	70.72
44.5	17,382,504	166,472	0.0096	0.9904	69.47
45.5	16,463,969	261,491	0.0159	0.9841	68.80
46.5	15,340,436	521,007	0.0340	0.9660	67.71
47.5	11,236,910	162,513	0.0145	0.9855	65.41
48.5	9,803,953	69,434	0.0071	0.9929	64.46
49.5	7,554,604	125,108	0.0166	0.9834	64.01
50.5	7,187,621	68,252	0.0095	0.9905	62.95
51.5	6,612,000	135,774	0.0205	0.9795	62.35
52.5	5,357,970	83,506	0.0156	0.9844	61.07
53.5	4,341,960	123,835	0.0285	0.9715	60.12
54.5	2,998,975	30,950	0.0103	0.9897	58.40
55.5	2,946,654	90,548	0.0307	0.9693	57.80
56.5	2,163,416	5,732	0.0026	0.9974	56.02
57.5	1,778,545	23,091	0.0130	0.9870	55.87
58.5	868,001	22,306	0.0257	0.9743	55.15
59.5	843,531	14,244	0.0169	0.9831	53.73
60.5	825,894	25,138	0.0304	0.9696	52.82
61.5	777,952	8,587	0.0110	0.9890	51.22
62.5	744,806	6,130	0.0082	0.9918	50.65
63.5	701,581		0.0000	1.0000	50.23
64.5	614,057	1,951	0.0032	0.9968	50.23
65.5	612,106	13,559	0.0222	0.9778	50.07
66.5	592,484	15,294	0.0258	0.9742	48.96
67.5	577,190	49	0.0001	0.9999	47.70
68.5	576,368	14,800	0.0257	0.9743	47.70
69.5	561,540	47,024	0.0837	0.9163	46.47
70.5	514,517	40,703	0.0791	0.9209	42.58
71.5	473,814	83,320	0.1759	0.8241	39.21
72.5	390,493	10,154	0.0260	0.9740	32.32
73.5	379,918	13,695	0.0360	0.9640	31.48
74.5	366,223	50,378	0.1376	0.8624	30.34
75.5	315,617	33,589	0.1064	0.8936	26.17
76.5	267,154	1,942	0.0073	0.9927	23.38
77.5	253,774	996	0.0039	0.9961	23.21
78.5	250,375	295	0.0012	0.9988	23.12



FORTLAND GENERAL ELECTRIC  
ACCOUNT 353 STATION EQUIPMENT  
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1892-2015			EXPERIENCE BAND 1892-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	246,458	1,289	0.0052	0.9948	23.09
80.5	245,169	243	0.0010	0.9990	22.97
81.5	242,777		0.0000	1.0000	22.95
82.5	242,564	12,528	0.0516	0.9484	22.95
83.5	229,483	11,253	0.0490	0.9510	21.77
84.5	195,528	1,014	0.0052	0.9948	20.70
85.5	194,034	1,901	0.0098	0.9902	20.59
86.5	191,939		0.0000	1.0000	20.39
87.5	191,939	1,977	0.0103	0.9897	20.39
88.5	189,714		0.0000	1.0000	20.18
89.5	188,751		0.0000	1.0000	20.18
90.5	131,219		0.0000	1.0000	20.18
91.5	110,974		0.0000	1.0000	20.18
92.5	110,974		0.0000	1.0000	20.18
93.5	106,554		0.0000	1.0000	20.18
94.5	106,554		0.0000	1.0000	20.18
95.5	105,133		0.0000	1.0000	20.18
96.5	105,133	89,365	0.8500	0.1500	20.18
97.5	15,769		0.0000	1.0000	3.03
98.5	15,753		0.0000	1.0000	3.03
99.5	15,753		0.0000	1.0000	3.03
100.5	15,753	12	0.0008	0.9992	3.03
101.5	15,740		0.0000	1.0000	3.02
102.5					3.02

PORTLAND GENERAL ELECTRIC  
 ACCOUNT 353 STATION EQUIPMENT  
 ORIGINAL LIFE TABLE

PLACEMENT BAND 1913-2015			EXPERIENCE BAND 1996-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	192,533,660	64,676	0.0003	0.9997	100.00
0.5	208,904,579	40,186	0.0002	0.9998	99.97
1.5	195,588,675	42,761	0.0002	0.9998	99.95
2.5	202,330,754	457,837	0.0023	0.9977	99.93
3.5	198,016,914	69,050	0.0003	0.9997	99.70
4.5	183,426,567	435,745	0.0024	0.9976	99.66
5.5	171,172,336	51,906	0.0003	0.9997	99.43
6.5	163,512,135	596,084	0.0036	0.9964	99.40
7.5	152,302,749	67,172	0.0004	0.9996	99.04
8.5	112,518,011	71,918	0.0006	0.9994	98.99
9.5	110,108,960	306,107	0.0028	0.9972	98.93
10.5	104,322,013	127,878	0.0012	0.9988	98.65
11.5	113,314,799	35,701	0.0003	0.9997	98.53
12.5	111,632,329	135,202	0.0012	0.9988	98.50
13.5	106,672,730	158,429	0.0015	0.9985	98.38
14.5	91,659,908	43,727	0.0005	0.9995	98.24
15.5	92,183,629	141,518	0.0015	0.9985	98.19
16.5	87,228,243	879,480	0.0101	0.9899	98.04
17.5	89,762,656	60,050	0.0007	0.9993	97.05
18.5	89,664,505	237,398	0.0026	0.9974	96.98
19.5	84,708,668	504,056	0.0060	0.9940	96.73
20.5	68,131,566	695,180	0.0102	0.9898	96.15
21.5	70,938,720	711,072	0.0100	0.9900	95.17
22.5	70,396,125	289,290	0.0041	0.9959	94.22
23.5	57,935,029	205,501	0.0035	0.9965	93.83
24.5	53,794,459	376,906	0.0070	0.9930	93.50
25.5	51,776,095	161,697	0.0031	0.9969	92.84
26.5	48,334,202	347,865	0.0072	0.9928	92.55
27.5	46,592,475	341,640	0.0073	0.9927	91.89
28.5	47,320,955	547,629	0.0116	0.9884	91.21
29.5	46,272,518	451,259	0.0098	0.9902	90.16
30.5	45,638,205	155,093	0.0034	0.9966	89.28
31.5	31,819,963	89,376	0.0028	0.9972	88.97
32.5	34,158,890	504,328	0.0148	0.9852	88.72
33.5	33,977,179	698,250	0.0206	0.9794	87.41
34.5	34,181,058	274,491	0.0080	0.9920	85.62
35.5	28,686,685	458,014	0.0160	0.9840	84.93
36.5	29,102,992	133,144	0.0046	0.9954	83.57
37.5	26,386,903	64,206	0.0024	0.9976	83.19
38.5	26,075,137	603,644	0.0232	0.9768	82.99

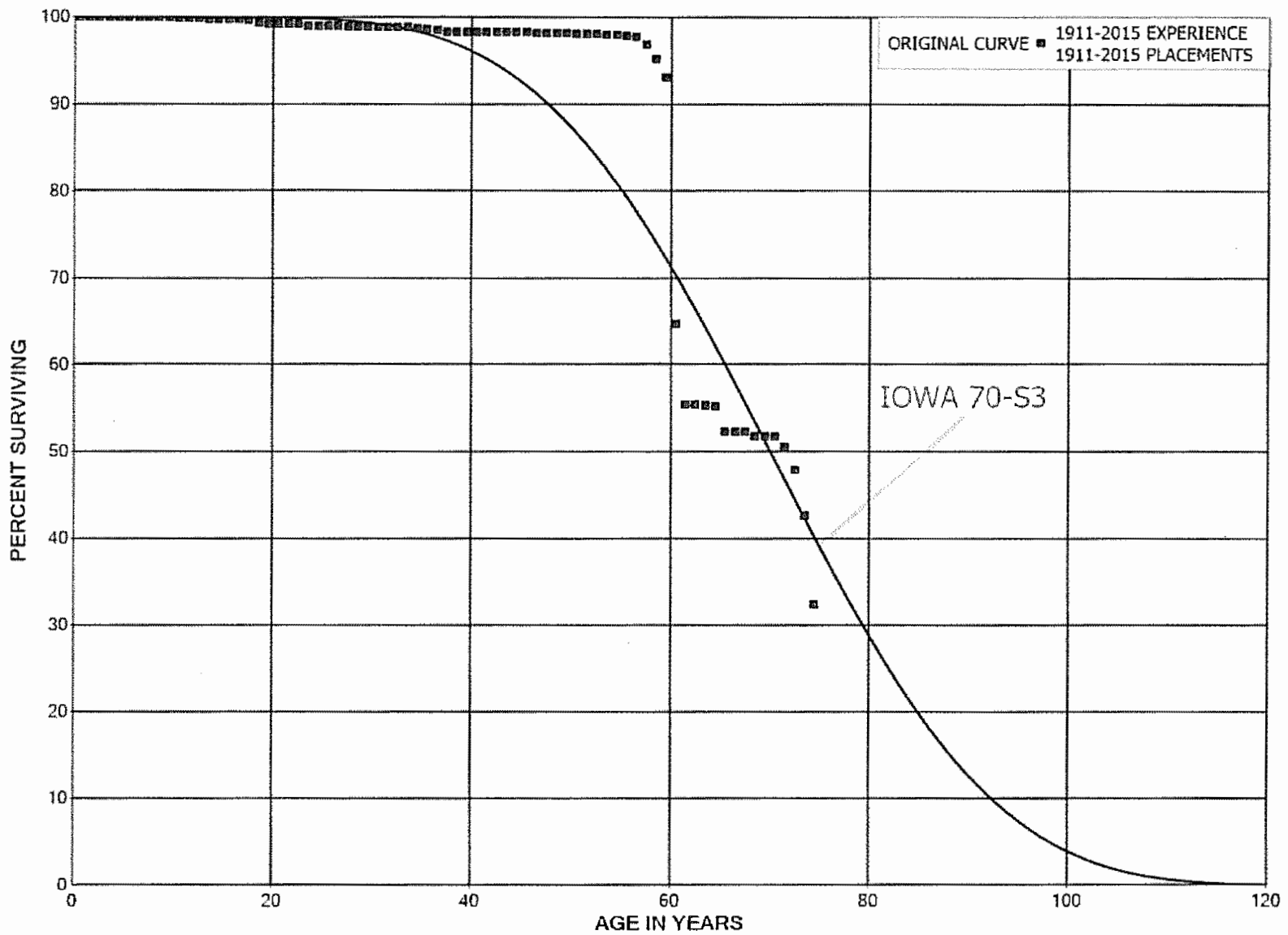
PORTLAND GENERAL ELECTRIC  
 ACCOUNT 353 STATION EQUIPMENT  
 ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1913-2015			EXPERIENCE BAND 1996-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	23,498,803	470,229	0.0200	0.9800	81.07
40.5	20,820,196	351,358	0.0169	0.9831	79.45
41.5	17,809,699	263,599	0.0148	0.9852	78.11
42.5	16,814,882	660,003	0.0393	0.9607	76.95
43.5	15,797,271	229,262	0.0145	0.9855	73.93
44.5	15,690,607	92,423	0.0059	0.9941	72.86
45.5	15,133,141	180,224	0.0119	0.9881	72.43
46.5	14,348,577	487,474	0.0340	0.9660	71.56
47.5	10,288,642	109,560	0.0106	0.9894	69.13
48.5	8,913,421	47,808	0.0054	0.9946	68.40
49.5	6,729,203	91,330	0.0136	0.9864	68.03
50.5	6,395,999	47,482	0.0074	0.9926	67.11
51.5	5,841,780	121,642	0.0208	0.9792	66.61
52.5	4,616,452	69,633	0.0151	0.9849	65.22
53.5	3,614,453	96,355	0.0267	0.9733	64.24
54.5	2,311,271	16,260	0.0070	0.9930	62.53
55.5	2,274,098	72,547	0.0319	0.9681	62.09
56.5	1,512,282	1,246	0.0008	0.9992	60.10
57.5	1,139,730	14,050	0.0123	0.9877	60.06
58.5	243,588	21,066	0.0865	0.9135	59.32
59.5	227,092	14,140	0.0623	0.9377	54.19
60.5	216,650	17,220	0.0795	0.9205	50.81
61.5	176,626	8,502	0.0481	0.9519	46.77
62.5	144,552	6,130	0.0424	0.9576	44.52
63.5	101,326		0.0000	1.0000	42.63
64.5	87,511		0.0000	1.0000	42.63
65.5	116,007	632	0.0054	0.9946	42.63
66.5	109,351	15,294	0.1399	0.8601	42.40
67.5	94,537		0.0000	1.0000	36.47
68.5	98,317		0.0000	1.0000	36.47
69.5	99,525	47,024	0.4725	0.5275	36.47
70.5	228,207	9,824	0.0430	0.9570	19.24
71.5	337,512	83,320	0.2469	0.7531	18.41
72.5	254,844	9,553	0.0375	0.9625	13.87
73.5	251,432	13,695	0.0545	0.9455	13.35
74.5	237,737	50,378	0.2119	0.7881	12.62
75.5	188,702	33,589	0.1780	0.8220	9.95
76.5	140,239	1,942	0.0138	0.9862	8.17
77.5	126,859	996	0.0079	0.9921	8.06
78.5	123,476	295	0.0024	0.9976	8.00

PORTLAND GENERAL ELECTRIC  
 ACCOUNT 353 STATION EQUIPMENT  
 ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1913-2015			EXPERIENCE BAND 1996-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	119,558	1,289	0.0108	0.9892	7.98
80.5	118,352		0.0000	1.0000	7.89
81.5	116,203		0.0000	1.0000	7.89
82.5	242,564	12,528	0.0516	0.9484	7.89
83.5	229,483	11,253	0.0490	0.9510	7.49
84.5	195,528	1,014	0.0052	0.9948	7.12
85.5	194,034	1,901	0.0098	0.9902	7.08
86.5	191,939		0.0000	1.0000	7.01
87.5	191,939	1,977	0.0103	0.9897	7.01
88.5	189,714		0.0000	1.0000	6.94
89.5	188,751		0.0000	1.0000	6.94
90.5	131,219		0.0000	1.0000	6.94
91.5	110,974		0.0000	1.0000	6.94
92.5	110,974		0.0000	1.0000	6.94
93.5	106,554		0.0000	1.0000	6.94
94.5	106,554		0.0000	1.0000	6.94
95.5	105,133		0.0000	1.0000	6.94
96.5	105,133	89,365	0.8500	0.1500	6.94
97.5	15,769		0.0000	1.0000	1.04
98.5	15,753		0.0000	1.0000	1.04
99.5	15,753		0.0000	1.0000	1.04
100.5	15,753	12	0.0008	0.9992	1.04
101.5	15,740		0.0000	1.0000	1.04
102.5					1.04

PORTLAND GENERAL ELECTRIC  
 ACCOUNT 354 TOWERS AND FIXTURES  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



PORTLAND GENERAL ELECTRIC  
 ACCOUNT 354 TOWERS AND FIXTURES  
 ORIGINAL LIFE TABLE

PLACEMENT BAND 1911-2015			EXPERIENCE BAND 1911-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	50,720,188	1,577	0.0000	1.0000	100.00
0.5	50,707,945	10,175	0.0002	0.9998	100.00
1.5	50,697,770	16,476	0.0003	0.9997	99.98
2.5	50,680,992	1,089	0.0000	1.0000	99.94
3.5	50,677,659	4,246	0.0001	0.9999	99.94
4.5	50,673,412	5,343	0.0001	0.9999	99.93
5.5	50,030,538	8,852	0.0002	0.9998	99.92
6.5	50,002,066	452	0.0000	1.0000	99.91
7.5	49,977,690	710	0.0000	1.0000	99.90
8.5	48,674,978	5,750	0.0001	0.9999	99.90
9.5	48,665,431	5,333	0.0001	0.9999	99.89
10.5	48,632,394	3,622	0.0001	0.9999	99.88
11.5	48,628,772	20,166	0.0004	0.9996	99.87
12.5	48,602,910	37,636	0.0008	0.9992	99.83
13.5	48,719,972	3,649	0.0001	0.9999	99.75
14.5	48,716,323	9,525	0.0002	0.9998	99.75
15.5	48,706,798	8,359	0.0002	0.9998	99.73
16.5	48,698,439	68,755	0.0014	0.9986	99.71
17.5	48,629,684	148,500	0.0031	0.9969	99.57
18.5	48,471,239	17,760	0.0004	0.9996	99.27
19.5	48,450,382	2,048	0.0000	1.0000	99.23
20.5	46,628,849	4,297	0.0001	0.9999	99.22
21.5	46,562,175	40,905	0.0009	0.9991	99.22
22.5	46,517,893	87,255	0.0019	0.9981	99.13
23.5	46,430,638	3,701	0.0001	0.9999	98.94
24.5	46,426,938	10,413	0.0002	0.9998	98.93
25.5	45,614,167	9,605	0.0002	0.9998	98.91
26.5	45,575,819	2,787	0.0001	0.9999	98.89
27.5	44,830,919	599	0.0000	1.0000	98.89
28.5	44,122,977	1,529	0.0000	1.0000	98.88
29.5	41,441,958	2,257	0.0001	0.9999	98.88
30.5	41,439,430	6,829	0.0002	0.9998	98.88
31.5	22,883,419	6,150	0.0003	0.9997	98.86
32.5	22,877,269	2,311	0.0001	0.9999	98.83
33.5	21,714,912	10,041	0.0005	0.9995	98.82
34.5	21,607,063	23,946	0.0011	0.9989	98.78
35.5	18,512,926	20,802	0.0011	0.9989	98.67
36.5	18,492,124	47,054	0.0025	0.9975	98.56
37.5	18,419,820	988	0.0001	0.9999	98.31
38.5	18,207,910	985	0.0001	0.9999	98.30

PORTLAND GENERAL ELECTRIC  
 ACCOUNT 354 TOWERS AND FIXTURES  
 ORIGINAL LIFE TABLE, CONT.

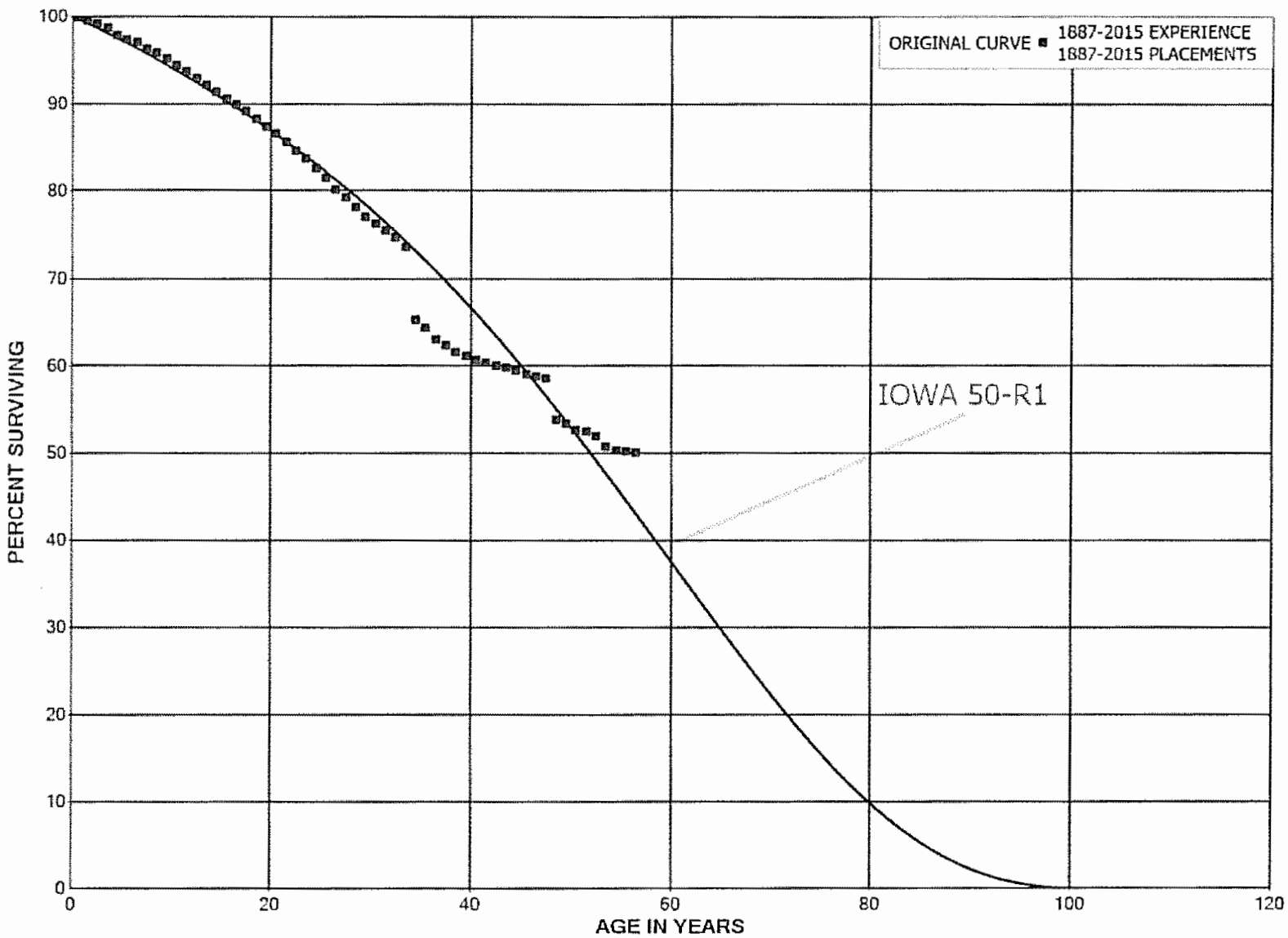
PLACEMENT BAND 1911-2015			EXPERIENCE BAND 1911-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	18,203,893	472	0.0000	1.0000	98.30
40.5	18,179,441	1,343	0.0001	0.9999	98.29
41.5	13,857,852	453	0.0000	1.0000	98.29
42.5	13,853,672	987	0.0001	0.9999	98.28
43.5	13,852,685	2,060	0.0001	0.9999	98.28
44.5	13,850,625	4,137	0.0003	0.9997	98.26
45.5	13,846,488	7,819	0.0006	0.9994	98.23
46.5	13,832,210	2,962	0.0002	0.9998	98.18
47.5	13,829,248	1,328	0.0001	0.9999	98.15
48.5	5,636,729	801	0.0001	0.9999	98.15
49.5	5,635,928	727	0.0001	0.9999	98.13
50.5	5,600,928	1,216	0.0002	0.9998	98.12
51.5	2,012,455	577	0.0003	0.9997	98.10
52.5	463,022	361	0.0008	0.9992	98.07
53.5	462,661	342	0.0007	0.9993	97.99
54.5	462,319	536	0.0012	0.9988	97.92
55.5	461,783	217	0.0005	0.9995	97.81
56.5	461,566	4,117	0.0089	0.9911	97.76
57.5	457,449	8,150	0.0178	0.9822	96.89
58.5	445,909	9,832	0.0220	0.9780	95.16
59.5	423,157	128,631	0.3040	0.6960	93.06
60.5	294,527	42,578	0.1446	0.8554	64.77
61.5	251,949	106	0.0004	0.9996	55.41
62.5	250,120	500	0.0020	0.9980	55.39
63.5	246,764	274	0.0011	0.9989	55.28
64.5	246,490	13,035	0.0529	0.9471	55.22
65.5	233,431	10	0.0000	1.0000	52.30
66.5	232,958	20	0.0001	0.9999	52.29
67.5	232,938	2,493	0.0107	0.9893	52.29
68.5	230,445	58	0.0003	0.9997	51.73
69.5	230,386	119	0.0005	0.9995	51.72
70.5	230,267	5,347	0.0232	0.9768	51.69
71.5	224,920	11,849	0.0527	0.9473	50.49
72.5	213,072	23,366	0.1097	0.8903	47.83
73.5	188,579	45,192	0.2396	0.7604	42.58
74.5	142,948		0.0000	1.0000	32.38
75.5	142,948		0.0000	1.0000	32.38
76.5	140,374		0.0000	1.0000	32.38
77.5	138,253		0.0000	1.0000	32.38
78.5	138,253		0.0000	1.0000	32.38

PORTLAND GENERAL ELECTRIC  
 ACCOUNT 354 TOWERS AND FIXTURES  
 ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1911-2015			EXPERIENCE BAND 1911-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	138,253		0.0000	1.0000	32.38
80.5	138,253		0.0000	1.0000	32.38
81.5	136,435		0.0000	1.0000	32.38
82.5	136,435		0.0000	1.0000	32.38
83.5	136,435		0.0000	1.0000	32.38
84.5	136,435		0.0000	1.0000	32.38
85.5	136,435		0.0000	1.0000	32.38
86.5	136,435		0.0000	1.0000	32.38
87.5	135,999		0.0000	1.0000	32.38
88.5	134,512		0.0000	1.0000	32.38
89.5	131,560		0.0000	1.0000	32.38
90.5					32.38



PORTLAND GENERAL ELECTRIC  
ACCOUNT 355 POLES AND FIXTURES  
ORIGINAL AND SMOOTH SURVIVOR CURVES



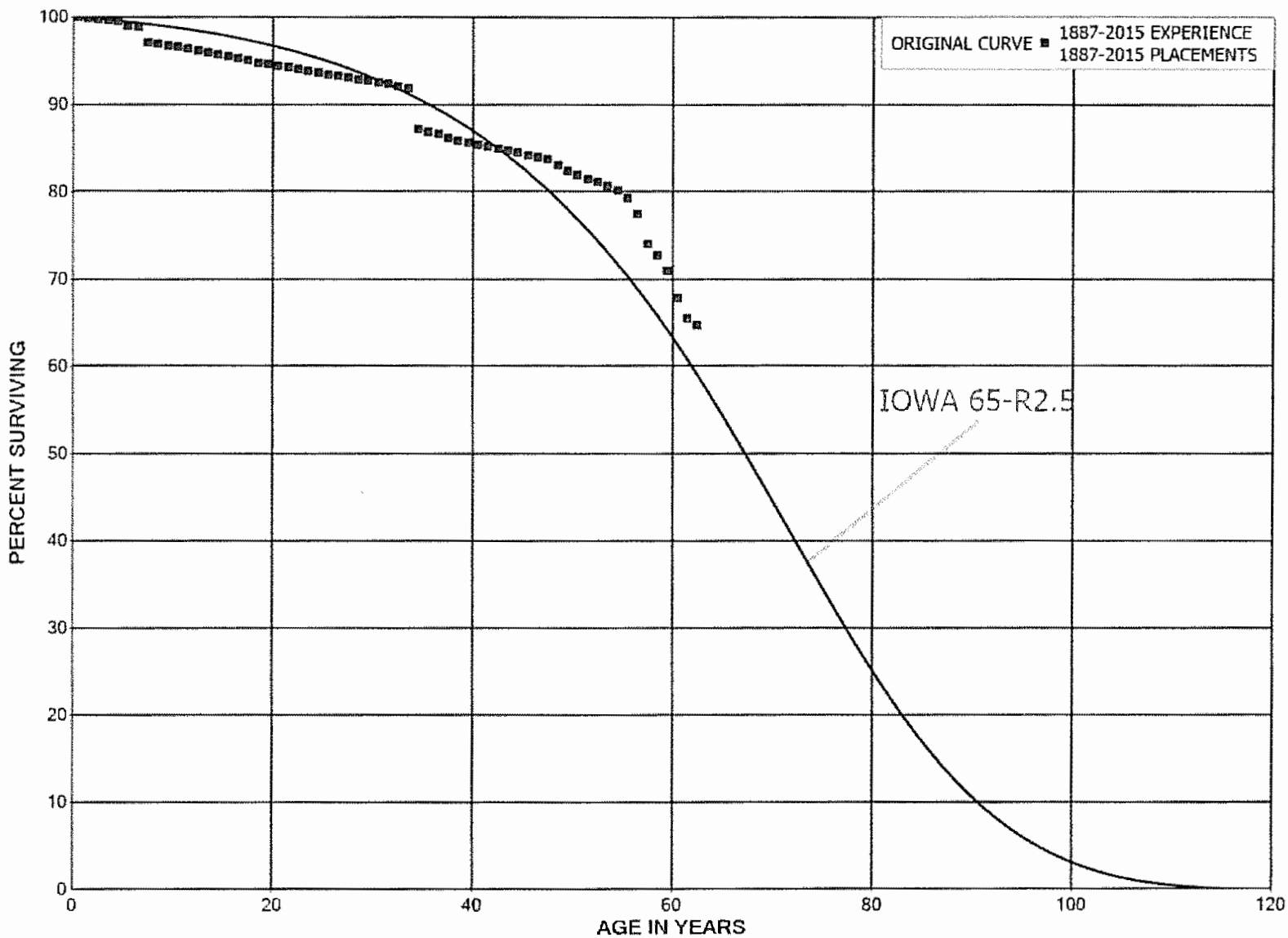
PORTLAND GENERAL ELECTRIC  
 ACCOUNT 355 POLES AND FIXTURES  
 ORIGINAL LIFE TABLE

PLACEMENT BAND 1887-2015			EXPERIENCE BAND 1887-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	66,873,347	116,659	0.0017	0.9983	100.00
0.5	66,443,414	215,237	0.0032	0.9968	99.83
1.5	55,961,969	214,944	0.0038	0.9962	99.50
2.5	53,919,910	208,626	0.0039	0.9961	99.12
3.5	50,392,582	466,375	0.0093	0.9907	98.74
4.5	47,930,284	218,586	0.0046	0.9954	97.82
5.5	46,802,901	174,465	0.0037	0.9963	97.38
6.5	44,266,222	309,736	0.0070	0.9930	97.01
7.5	37,345,480	189,806	0.0051	0.9949	96.33
8.5	24,575,323	173,204	0.0070	0.9930	95.85
9.5	23,974,733	189,495	0.0079	0.9921	95.17
10.5	23,369,947	179,350	0.0077	0.9923	94.42
11.5	22,555,737	169,357	0.0075	0.9925	93.69
12.5	21,800,542	190,028	0.0087	0.9913	92.99
13.5	21,105,941	172,359	0.0082	0.9918	92.18
14.5	20,593,895	174,209	0.0085	0.9915	91.43
15.5	19,411,113	156,051	0.0080	0.9920	90.65
16.5	18,469,365	153,625	0.0083	0.9917	89.92
17.5	16,432,084	165,051	0.0100	0.9900	89.18
18.5	15,805,301	150,988	0.0096	0.9904	88.28
19.5	15,139,311	142,174	0.0094	0.9906	87.44
20.5	14,161,699	161,153	0.0114	0.9886	86.62
21.5	12,823,353	150,156	0.0117	0.9883	85.63
22.5	12,041,131	133,521	0.0111	0.9889	84.63
23.5	11,310,369	150,312	0.0133	0.9867	83.69
24.5	10,666,384	136,397	0.0128	0.9872	82.58
25.5	10,255,840	170,569	0.0166	0.9834	81.52
26.5	9,920,248	112,752	0.0114	0.9886	80.16
27.5	9,457,687	126,641	0.0134	0.9866	79.25
28.5	8,979,289	127,049	0.0141	0.9859	78.19
29.5	7,794,752	76,480	0.0098	0.9902	77.09
30.5	7,493,137	77,815	0.0104	0.9896	76.33
31.5	7,146,242	77,612	0.0109	0.9891	75.54
32.5	6,849,900	99,585	0.0145	0.9855	74.72
33.5	6,244,914	709,700	0.1136	0.8864	73.63
34.5	5,423,589	76,586	0.0141	0.9859	65.26
35.5	4,993,961	102,927	0.0206	0.9794	64.34
36.5	4,675,727	48,980	0.0105	0.9895	63.02
37.5	4,563,736	50,275	0.0110	0.9890	62.36
38.5	4,464,158	34,616	0.0078	0.9922	61.67

PORTLAND GENERAL ELECTRIC  
ACCOUNT 355 POLES AND FIXTURES  
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1887-2015			EXPERIENCE BAND 1887-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	4,350,193	33,486	0.0077	0.9923	61.19
40.5	4,176,430	25,578	0.0061	0.9939	60.72
41.5	4,078,247	17,460	0.0043	0.9957	60.35
42.5	3,854,001	17,159	0.0045	0.9955	60.09
43.5	3,720,710	18,660	0.0050	0.9950	59.82
44.5	3,562,000	25,978	0.0073	0.9927	59.52
45.5	3,389,803	11,790	0.0035	0.9965	59.09
46.5	3,293,540	14,294	0.0043	0.9957	58.88
47.5	3,185,294	258,342	0.0811	0.9189	58.63
48.5	2,708,546	25,703	0.0095	0.9905	53.87
49.5	2,672,924	36,231	0.0136	0.9864	53.36
50.5	2,627,615	7,033	0.0027	0.9973	52.64
51.5	2,549,459	24,662	0.0097	0.9903	52.50
52.5	2,141,361	50,652	0.0237	0.9763	51.99
53.5	2,078,053	21,216	0.0102	0.9898	50.76
54.5	488,026	1,025	0.0021	0.9979	50.24
55.5	467,613	696	0.0015	0.9985	50.13
56.5	267,547	523	0.0020	0.9980	50.06
57.5	120,921	1,727	0.0143	0.9857	49.96
58.5	95,696	899	0.0094	0.9906	49.25
59.5	4,535	66	0.0146	0.9854	48.79
60.5	1,591	71	0.0449	0.9551	48.07
61.5	1,003	68	0.0678	0.9322	45.91
62.5	742		0.0000	1.0000	42.80
63.5	388		0.0000	1.0000	42.80
64.5	313		0.0000	1.0000	42.80
65.5					42.80

PORTLAND GENERAL ELECTRIC  
ACCOUNT 356 OVERHEAD CONDUCTORS AND DEVICES  
ORIGINAL AND SMOOTH SURVIVOR CURVES



Gannett Fleming

VII-117

Portland General Electric  
December 31, 2015

PORTLAND GENERAL ELECTRIC

ACCOUNT 356 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1887-2015			EXPERIENCE BAND 1887-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	132,547,868	69,317	0.0005	0.9995	100.00
0.5	131,895,946	150,252	0.0011	0.9989	99.95
1.5	126,329,075	157,553	0.0012	0.9988	99.83
2.5	120,513,706	101,316	0.0008	0.9992	99.71
3.5	115,392,265	107,157	0.0009	0.9991	99.63
4.5	113,861,211	619,183	0.0054	0.9946	99.53
5.5	112,044,374	136,651	0.0012	0.9988	98.99
6.5	98,279,907	1,831,470	0.0186	0.9814	98.87
7.5	85,572,920	121,017	0.0014	0.9986	97.03
8.5	75,841,753	113,247	0.0015	0.9985	96.89
9.5	74,906,827	122,571	0.0016	0.9984	96.75
10.5	73,183,322	143,813	0.0020	0.9980	96.59
11.5	71,800,756	142,726	0.0020	0.9980	96.40
12.5	70,522,959	167,338	0.0024	0.9976	96.21
13.5	69,372,354	196,016	0.0028	0.9972	95.98
14.5	68,499,735	142,691	0.0021	0.9979	95.71
15.5	67,639,574	139,686	0.0021	0.9979	95.51
16.5	66,936,724	183,281	0.0027	0.9973	95.31
17.5	60,504,736	207,038	0.0034	0.9966	95.05
18.5	59,880,291	95,542	0.0016	0.9984	94.72
19.5	59,375,226	81,979	0.0014	0.9986	94.57
20.5	56,912,138	96,896	0.0017	0.9983	94.44
21.5	56,509,883	112,942	0.0020	0.9980	94.28
22.5	55,952,838	132,039	0.0024	0.9976	94.09
23.5	54,944,649	131,342	0.0024	0.9976	93.87
24.5	54,158,853	128,156	0.0024	0.9976	93.65
25.5	53,795,722	108,821	0.0020	0.9980	93.43
26.5	53,583,500	119,547	0.0022	0.9978	93.24
27.5	53,173,570	98,107	0.0018	0.9982	93.03
28.5	52,862,839	76,833	0.0015	0.9985	92.86
29.5	49,011,712	92,915	0.0019	0.9981	92.72
30.5	47,627,171	82,307	0.0017	0.9983	92.55
31.5	30,418,056	95,913	0.0032	0.9968	92.39
32.5	30,078,276	89,089	0.0030	0.9970	92.09
33.5	29,653,922	1,488,939	0.0502	0.9498	91.82
34.5	27,926,523	104,263	0.0037	0.9963	87.21
35.5	21,781,357	80,004	0.0037	0.9963	86.89
36.5	21,059,045	86,446	0.0041	0.9959	86.57
37.5	20,874,757	85,674	0.0041	0.9959	86.21
38.5	20,709,014	68,165	0.0033	0.9967	85.86

PORTLAND GENERAL ELECTRIC

ACCOUNT 356 OVERHEAD CONDUCTORS AND DEVICES

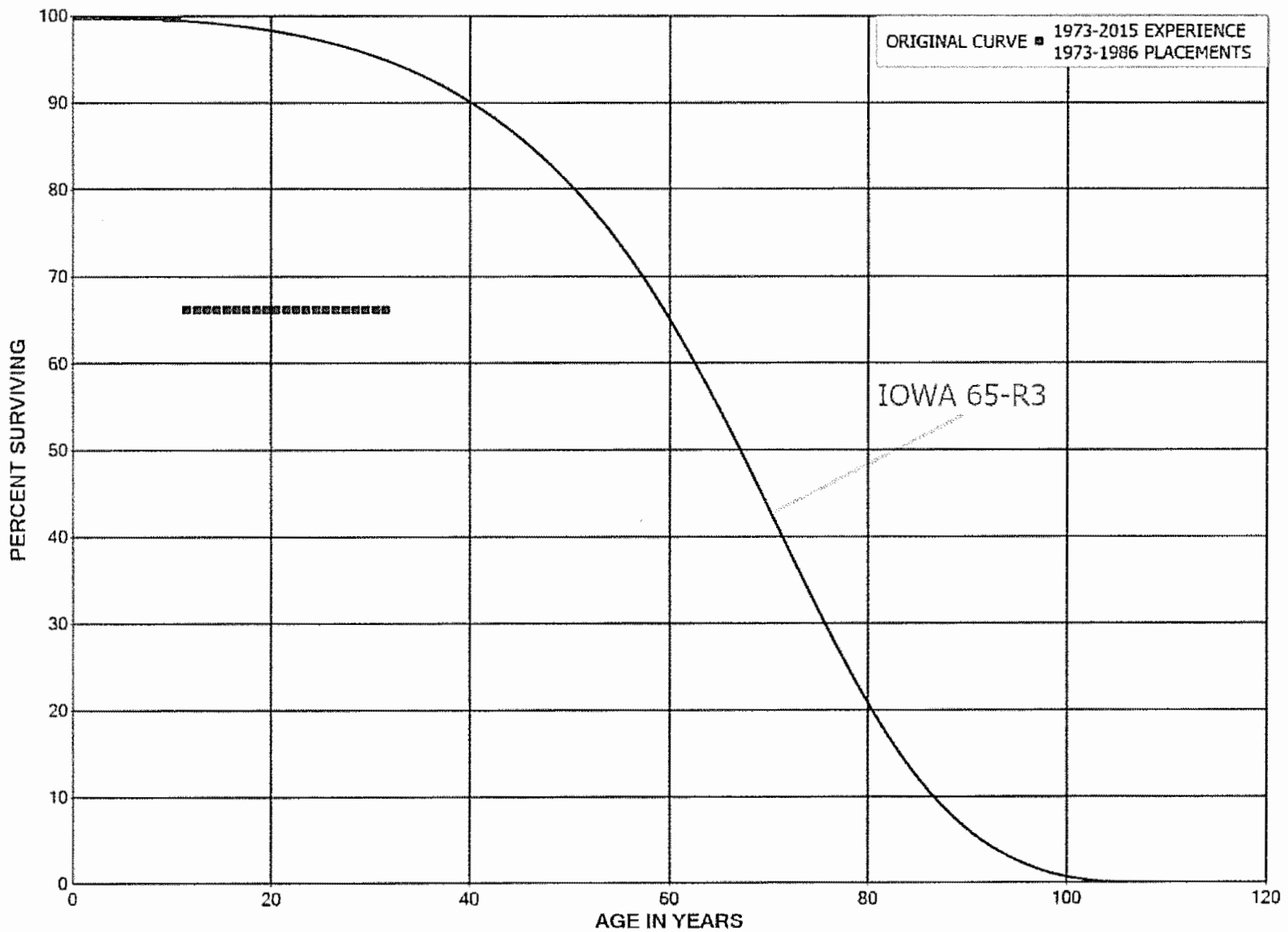
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1887-2015			EXPERIENCE BAND 1887-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	20,507,410	42,224	0.0021	0.9979	85.58
40.5	20,096,452	43,100	0.0021	0.9979	85.40
41.5	18,281,858	56,263	0.0031	0.9969	85.22
42.5	17,834,187	48,811	0.0027	0.9973	84.95
43.5	17,628,925	52,850	0.0030	0.9970	84.72
44.5	17,385,292	50,844	0.0029	0.9971	84.47
45.5	17,168,388	54,982	0.0032	0.9968	84.22
46.5	17,008,347	54,679	0.0032	0.9968	83.95
47.5	16,851,175	133,299	0.0079	0.9921	83.68
48.5	7,317,333	59,527	0.0081	0.9919	83.02
49.5	7,247,648	38,463	0.0053	0.9947	82.34
50.5	7,192,234	36,080	0.0050	0.9950	81.91
51.5	6,488,970	23,131	0.0036	0.9964	81.50
52.5	3,373,312	21,628	0.0064	0.9936	81.20
53.5	3,332,527	20,131	0.0060	0.9940	80.68
54.5	1,777,595	21,334	0.0120	0.9880	80.20
55.5	1,730,654	36,638	0.0212	0.9788	79.23
56.5	1,594,915	72,173	0.0453	0.9547	77.56
57.5	1,202,466	21,500	0.0179	0.9821	74.05
58.5	1,041,999	25,309	0.0243	0.9757	72.72
59.5	910,174	39,800	0.0437	0.9563	70.96
60.5	866,639	30,588	0.0353	0.9647	67.85
61.5	834,323	9,079	0.0109	0.9891	65.46
62.5	820,699	6,896	0.0084	0.9916	64.75
63.5	802,390	6,002	0.0075	0.9925	64.20
64.5	787,520	2,643	0.0034	0.9966	63.72
65.5	780,397	1,446	0.0019	0.9981	63.51
66.5	778,694	1,344	0.0017	0.9983	63.39
67.5	777,047	923	0.0012	0.9988	63.28
68.5	775,611	4,034	0.0052	0.9948	63.21
69.5	771,576	291	0.0004	0.9996	62.88
70.5	771,264	326	0.0004	0.9996	62.85
71.5	770,938	176	0.0002	0.9998	62.83
72.5	770,694	155	0.0002	0.9998	62.81
73.5	767,769	11,924	0.0155	0.9845	62.80
74.5	754,957	2,656	0.0035	0.9965	61.83
75.5	748,356		0.0000	1.0000	61.61
76.5	741,882		0.0000	1.0000	61.61
77.5	737,110		0.0000	1.0000	61.61
78.5	729,623		0.0000	1.0000	61.61

PORTLAND GENERAL ELECTRIC  
 ACCOUNT 356 OVERHEAD CONDUCTORS AND DEVICES  
 ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1887-2015			EXPERIENCE BAND 1887-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	726,494		0.0000	1.0000	61.61
80.5	723,386		0.0000	1.0000	61.61
81.5	719,418		0.0000	1.0000	61.61
82.5	718,288		0.0000	1.0000	61.61
83.5	717,328		0.0000	1.0000	61.61
84.5	717,064		0.0000	1.0000	61.61
85.5	716,644		0.0000	1.0000	61.61
86.5	716,163		0.0000	1.0000	61.61
87.5	716,043		0.0000	1.0000	61.61
88.5	715,515		0.0000	1.0000	61.61
89.5	714,921		0.0000	1.0000	61.61
90.5	4,491		0.0000	1.0000	61.61
91.5	3,363		0.0000	1.0000	61.61
92.5	2,515		0.0000	1.0000	61.61
93.5					61.61

PORTLAND GENERAL ELECTRIC  
ACCOUNT 359 ROADS AND TRAILS  
ORIGINAL AND SMOOTH SURVIVOR CURVES





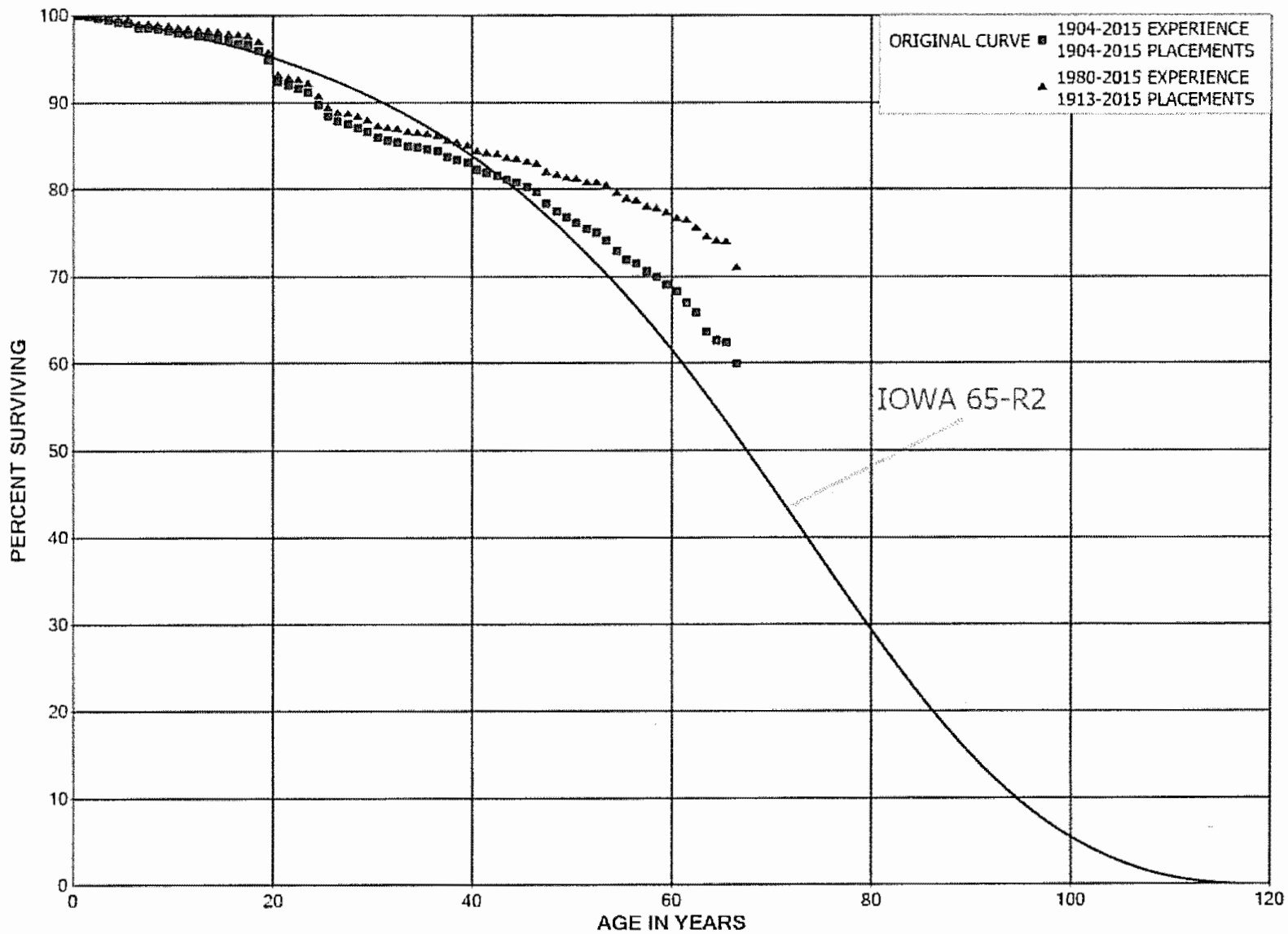
PORTLAND GENERAL ELECTRIC

ACCOUNT 359 ROADS AND TRAILS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1973-1986			EXPERIENCE BAND 1973-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	534,108	32	0.0001	0.9999	100.00
0.5	534,076		0.0000	1.0000	99.99
1.5	534,076		0.0000	1.0000	99.99
2.5	534,076		0.0000	1.0000	99.99
3.5	534,076		0.0000	1.0000	99.99
4.5	534,076		0.0000	1.0000	99.99
5.5	534,076		0.0000	1.0000	99.99
6.5	534,076		0.0000	1.0000	99.99
7.5	534,076		0.0000	1.0000	99.99
8.5	534,076	1,341	0.0025	0.9975	99.99
9.5	532,735		0.0000	1.0000	99.74
10.5	532,735	179,465	0.3369	0.6631	99.74
11.5	353,270		0.0000	1.0000	66.14
12.5	353,270		0.0000	1.0000	66.14
13.5	353,270		0.0000	1.0000	66.14
14.5	353,270		0.0000	1.0000	66.14
15.5	353,270		0.0000	1.0000	66.14
16.5	353,270		0.0000	1.0000	66.14
17.5	353,248		0.0000	1.0000	66.14
18.5	353,248		0.0000	1.0000	66.14
19.5	353,115		0.0000	1.0000	66.14
20.5	353,115		0.0000	1.0000	66.14
21.5	353,115		0.0000	1.0000	66.14
22.5	343,372		0.0000	1.0000	66.14
23.5	343,372		0.0000	1.0000	66.14
24.5	286,332		0.0000	1.0000	66.14
25.5	286,332		0.0000	1.0000	66.14
26.5	286,332		0.0000	1.0000	66.14
27.5	286,332		0.0000	1.0000	66.14
28.5	286,332		0.0000	1.0000	66.14
29.5	244,561		0.0000	1.0000	66.14
30.5	244,557		0.0000	1.0000	66.14
31.5					66.14

PORTLAND GENERAL ELECTRIC  
ACCOUNT 361 STRUCTURES AND IMPROVEMENTS  
ORIGINAL AND SMOOTH SURVIVOR CURVES



Gannett Fleming

VII-123

Portland General Electric  
December 31, 2015

PORTLAND GENERAL ELECTRIC

ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1904-2015			EXPERIENCE BAND 1904-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	41,441,691	37,143	0.0009	0.9991	100.00
0.5	40,933,469	36,693	0.0009	0.9991	99.91
1.5	39,534,769	97,518	0.0025	0.9975	99.82
2.5	39,268,210	58,158	0.0015	0.9985	99.57
3.5	37,439,205	101,507	0.0027	0.9973	99.43
4.5	34,935,606	30,043	0.0009	0.9991	99.16
5.5	33,983,959	186,732	0.0055	0.9945	99.07
6.5	33,583,021	21,280	0.0006	0.9994	98.53
7.5	31,713,643	29,651	0.0009	0.9991	98.47
8.5	31,104,786	59,222	0.0019	0.9981	98.37
9.5	27,548,156	56,829	0.0021	0.9979	98.19
10.5	26,399,127	49,220	0.0019	0.9981	97.98
11.5	24,599,771	43,728	0.0018	0.9982	97.80
12.5	23,666,186	42,462	0.0018	0.9982	97.63
13.5	23,429,798	47,843	0.0020	0.9980	97.45
14.5	23,156,070	53,683	0.0023	0.9977	97.25
15.5	22,726,030	59,317	0.0026	0.9974	97.03
16.5	20,539,189	42,243	0.0021	0.9979	96.77
17.5	19,668,659	127,623	0.0065	0.9935	96.58
18.5	18,555,295	219,670	0.0118	0.9882	95.95
19.5	15,766,154	400,648	0.0254	0.9746	94.81
20.5	12,398,127	60,590	0.0049	0.9951	92.40
21.5	11,935,418	46,196	0.0039	0.9961	91.95
22.5	10,775,936	54,623	0.0051	0.9949	91.60
23.5	10,385,101	160,470	0.0155	0.9845	91.13
24.5	9,074,765	135,204	0.0149	0.9851	89.72
25.5	8,779,757	53,871	0.0061	0.9939	88.39
26.5	8,224,849	30,194	0.0037	0.9963	87.84
27.5	8,103,458	37,223	0.0046	0.9954	87.52
28.5	8,153,195	46,552	0.0057	0.9943	87.12
29.5	7,473,696	59,749	0.0080	0.9920	86.62
30.5	7,091,243	25,379	0.0036	0.9964	85.93
31.5	7,003,274	17,261	0.0025	0.9975	85.62
32.5	6,975,617	33,079	0.0047	0.9953	85.41
33.5	6,892,035	12,595	0.0018	0.9982	85.01
34.5	6,663,887	18,020	0.0027	0.9973	84.85
35.5	6,378,861	20,690	0.0032	0.9968	84.62
36.5	6,064,054	48,173	0.0079	0.9921	84.35
37.5	5,301,362	19,477	0.0037	0.9963	83.68
38.5	5,225,887	22,040	0.0042	0.9958	83.37

PORTLAND GENERAL ELECTRIC

ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1904-2015			EXPERIENCE BAND 1904-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	5,084,206	43,446	0.0085	0.9915	83.02
40.5	4,462,849	18,404	0.0041	0.9959	82.31
41.5	3,917,724	14,829	0.0038	0.9962	81.97
42.5	3,627,990	22,551	0.0062	0.9938	81.66
43.5	3,431,738	15,066	0.0044	0.9956	81.15
44.5	3,063,150	19,655	0.0064	0.9936	80.79
45.5	2,888,937	18,669	0.0065	0.9935	80.28
46.5	2,544,808	43,723	0.0172	0.9828	79.76
47.5	2,474,363	28,265	0.0114	0.9886	78.39
48.5	2,351,753	20,389	0.0087	0.9913	77.49
49.5	2,156,261	19,613	0.0091	0.9909	76.82
50.5	2,068,459	16,754	0.0081	0.9919	76.12
51.5	1,892,673	10,687	0.0056	0.9944	75.50
52.5	1,728,175	21,878	0.0127	0.9873	75.08
53.5	1,439,751	22,495	0.0156	0.9844	74.13
54.5	1,280,360	18,128	0.0142	0.9858	72.97
55.5	1,183,510	6,322	0.0053	0.9947	71.94
56.5	1,105,518	14,338	0.0130	0.9870	71.55
57.5	944,168	8,275	0.0088	0.9912	70.62
58.5	770,493	9,907	0.0129	0.9871	70.01
59.5	681,600	8,474	0.0124	0.9876	69.11
60.5	629,495	12,290	0.0195	0.9805	68.25
61.5	561,957	9,413	0.0168	0.9832	66.91
62.5	446,757	14,532	0.0325	0.9675	65.79
63.5	380,167	6,069	0.0160	0.9840	63.65
64.5	322,938	1,208	0.0037	0.9963	62.64
65.5	288,718	11,155	0.0386	0.9614	62.40
66.5	188,286	3,502	0.0186	0.9814	59.99
67.5	152,483		0.0000	1.0000	58.88
68.5	146,628	2,394	0.0163	0.9837	58.88
69.5	147,797		0.0000	1.0000	57.91
70.5	147,884	314	0.0021	0.9979	57.91
71.5	165,534	1,498	0.0091	0.9909	57.79
72.5	161,647	1,961	0.0121	0.9879	57.27
73.5	158,214	343	0.0022	0.9978	56.57
74.5	158,920	14,845	0.0934	0.9066	56.45
75.5	140,408	555	0.0039	0.9961	51.18
76.5	141,508	2,422	0.0171	0.9829	50.98
77.5	141,911	3,194	0.0225	0.9775	50.10
78.5	120,860	192	0.0016	0.9984	48.97

PORTLAND GENERAL ELECTRIC  
 ACCOUNT 361 STRUCTURES AND IMPROVEMENTS  
 ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1904-2015			EXPERIENCE BAND 1904-2015			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	122,208	2,235	0.0183	0.9817	48.90	
80.5	119,484	5,464	0.0457	0.9543	48.00	
81.5	114,851		0.0000	1.0000	45.81	
82.5	116,756	3,174	0.0272	0.9728	45.81	
83.5	115,937		0.0000	1.0000	44.56	
84.5	115,675	14	0.0001	0.9999	44.56	
85.5	60,020	2,437	0.0406	0.9594	44.56	
86.5	57,645		0.0000	1.0000	42.75	
87.5	55,062		0.0000	1.0000	42.75	
88.5	80,840	784	0.0097	0.9903	42.75	
89.5	79,960		0.0000	1.0000	42.33	
90.5	77,837		0.0000	1.0000	42.33	
91.5	73,244	51,172	0.6987	0.3013	42.33	
92.5	21,361		0.0000	1.0000	12.76	
93.5	20,871		0.0000	1.0000	12.76	
94.5	20,744		0.0000	1.0000	12.76	
95.5	20,713		0.0000	1.0000	12.76	
96.5	20,713		0.0000	1.0000	12.76	
97.5	16,573		0.0000	1.0000	12.76	
98.5	16,573		0.0000	1.0000	12.76	
99.5	16,573	16,208	0.9780	0.0220	12.76	
100.5	365		0.0000	1.0000	0.28	
101.5	226		0.0000	1.0000	0.28	
102.5					0.28	

PORTLAND GENERAL ELECTRIC

ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1913-2015			EXPERIENCE BAND 1980-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	34,169,849	21,290	0.0006	0.9994	100.00
0.5	34,074,082	9,424	0.0003	0.9997	99.94
1.5	33,599,347	72,760	0.0022	0.9978	99.91
2.5	33,595,518	27,382	0.0008	0.9992	99.69
3.5	31,995,739	74,153	0.0023	0.9977	99.61
4.5	30,238,284	9,022	0.0003	0.9997	99.38
5.5	29,952,637	167,246	0.0056	0.9944	99.35
6.5	29,717,990	4,293	0.0001	0.9999	98.80
7.5	28,138,020	11,950	0.0004	0.9996	98.78
8.5	27,903,262	40,806	0.0015	0.9985	98.74
9.5	24,596,938	40,009	0.0016	0.9984	98.60
10.5	23,677,182	31,421	0.0013	0.9987	98.44
11.5	21,981,211	28,310	0.0013	0.9987	98.31
12.5	21,205,992	24,904	0.0012	0.9988	98.18
13.5	21,093,836	29,447	0.0014	0.9986	98.06
14.5	20,893,465	35,776	0.0017	0.9983	97.93
15.5	20,665,696	37,274	0.0018	0.9982	97.76
16.5	18,622,653	24,872	0.0013	0.9987	97.58
17.5	18,003,810	113,388	0.0063	0.9937	97.45
18.5	17,077,882	207,505	0.0122	0.9878	96.84
19.5	14,353,997	385,728	0.0269	0.9731	95.66
20.5	11,068,522	41,978	0.0038	0.9962	93.09
21.5	10,706,783	29,915	0.0028	0.9972	92.74
22.5	9,695,792	43,176	0.0045	0.9955	92.48
23.5	9,411,242	149,256	0.0159	0.9841	92.07
24.5	8,162,118	123,031	0.0151	0.9849	90.61
25.5	7,919,550	42,042	0.0053	0.9947	89.24
26.5	7,414,014	16,722	0.0023	0.9977	88.77
27.5	7,368,751	23,617	0.0032	0.9968	88.57
28.5	7,518,193	36,680	0.0049	0.9951	88.28
29.5	6,896,579	50,275	0.0073	0.9927	87.85
30.5	6,580,318	17,094	0.0026	0.9974	87.21
31.5	6,555,730	9,307	0.0014	0.9986	86.99
32.5	6,546,843	26,611	0.0041	0.9959	86.86
33.5	6,477,359	4,728	0.0007	0.9993	86.51
34.5	6,258,023	11,245	0.0018	0.9982	86.45
35.5	5,986,673	12,521	0.0021	0.9979	86.29
36.5	5,680,483	41,198	0.0073	0.9927	86.11
37.5	4,926,433	13,638	0.0028	0.9972	85.49
38.5	4,872,244	17,519	0.0036	0.9964	85.25

PORTLAND GENERAL ELECTRIC  
 ACCOUNT 361 STRUCTURES AND IMPROVEMENTS  
 ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1913-2015			EXPERIENCE BAND 1980-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	4,738,001	38,950	0.0082	0.9918	84.94
40.5	4,121,195	7,638	0.0019	0.9981	84.24
41.5	3,587,853	5,017	0.0014	0.9986	84.09
42.5	3,310,076	16,790	0.0051	0.9949	83.97
43.5	3,120,161	4,813	0.0015	0.9985	83.54
44.5	2,762,260	10,447	0.0038	0.9962	83.42
45.5	2,597,569	8,125	0.0031	0.9969	83.10
46.5	2,264,060	23,002	0.0102	0.9898	82.84
47.5	2,214,857	11,418	0.0052	0.9948	82.00
48.5	2,109,647	8,255	0.0039	0.9961	81.58
49.5	1,965,862	3,226	0.0016	0.9984	81.26
50.5	1,895,200	8,632	0.0046	0.9954	81.12
51.5	1,729,299	1,055	0.0006	0.9994	80.75
52.5	1,575,763	5,476	0.0035	0.9965	80.70
53.5	1,304,454	14,294	0.0110	0.9890	80.42
54.5	1,155,953	10,752	0.0093	0.9907	79.54
55.5	1,077,820	2,106	0.0020	0.9980	78.80
56.5	1,004,923	9,009	0.0090	0.9910	78.65
57.5	849,643	2,238	0.0026	0.9974	77.94
58.5	684,485	4,439	0.0065	0.9935	77.74
59.5	601,074	4,583	0.0076	0.9924	77.23
60.5	552,861	1,701	0.0031	0.9969	76.65
61.5	496,385	5,825	0.0117	0.9883	76.41
62.5	384,772	5,223	0.0136	0.9864	75.51
63.5	327,492	1,897	0.0058	0.9942	74.49
64.5	274,436	268	0.0010	0.9990	74.06
65.5	241,155	9,876	0.0410	0.9590	73.98
66.5	188,189	3,405	0.0181	0.9819	70.95
67.5	152,483		0.0000	1.0000	69.67
68.5	146,628	2,394	0.0163	0.9837	69.67
69.5	147,797		0.0000	1.0000	68.53
70.5	147,884	314	0.0021	0.9979	68.53
71.5	165,534	1,498	0.0091	0.9909	68.39
72.5	161,647	1,961	0.0121	0.9879	67.77
73.5	158,214	343	0.0022	0.9978	66.95
74.5	158,920	14,845	0.0934	0.9066	66.80
75.5	140,408	555	0.0039	0.9961	60.56
76.5	141,508	2,422	0.0171	0.9829	60.32
77.5	141,911	3,194	0.0225	0.9775	59.29
78.5	120,860	192	0.0016	0.9984	57.95

PORTLAND GENERAL ELECTRIC

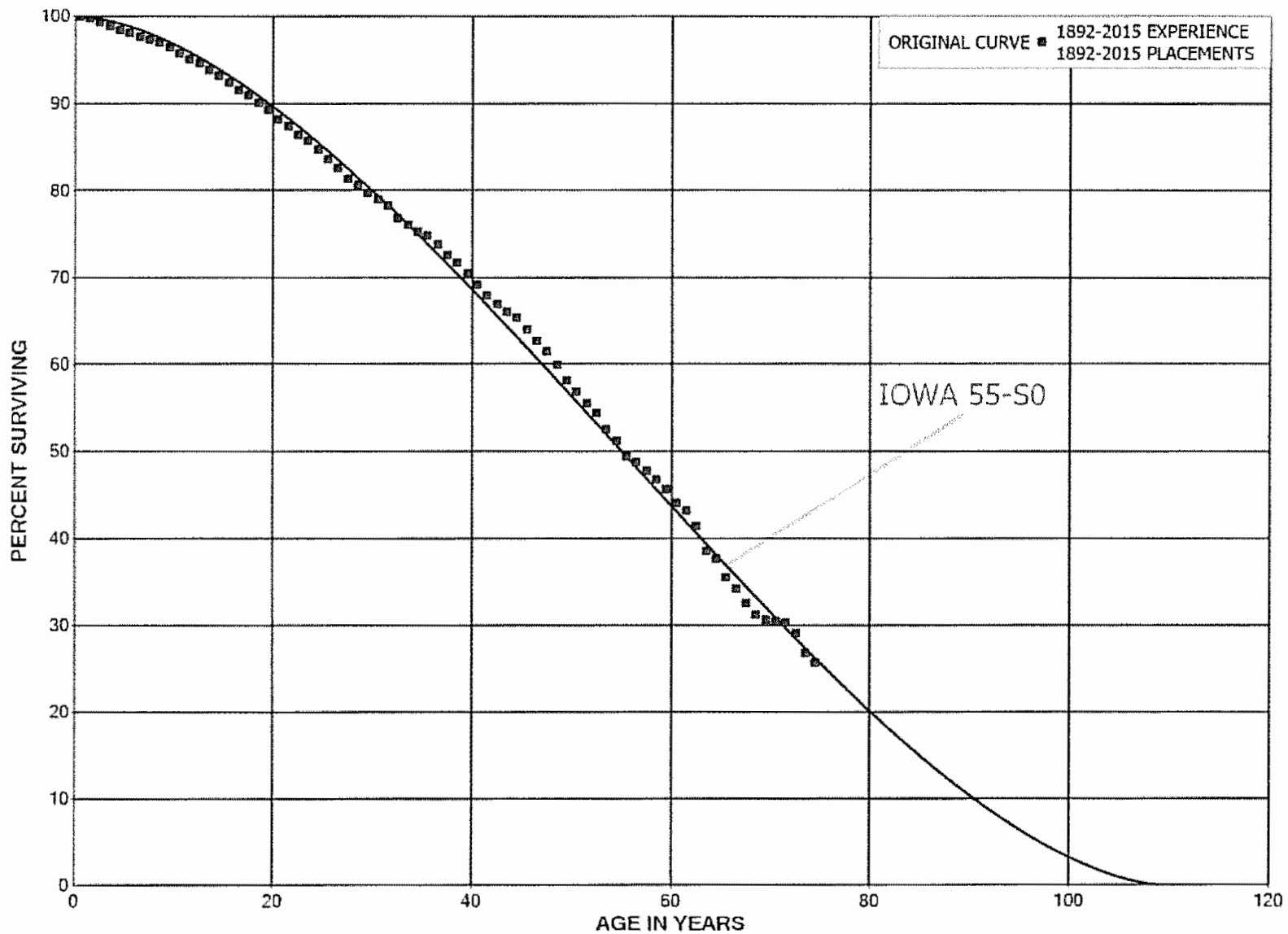
ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1913-2015			EXPERIENCE BAND 1980-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	122,208	2,235	0.0183	0.9817	57.86
80.5	119,484	5,464	0.0457	0.9543	56.80
81.5	114,851		0.0000	1.0000	54.21
82.5	116,756	3,174	0.0272	0.9728	54.21
83.5	115,937		0.0000	1.0000	52.73
84.5	115,675	14	0.0001	0.9999	52.73
85.5	60,020	2,437	0.0406	0.9594	52.73
86.5	57,645		0.0000	1.0000	50.59
87.5	55,062		0.0000	1.0000	50.59
88.5	80,840	784	0.0097	0.9903	50.59
89.5	79,960		0.0000	1.0000	50.09
90.5	77,837		0.0000	1.0000	50.09
91.5	73,244	51,172	0.6987	0.3013	50.09
92.5	21,361		0.0000	1.0000	15.10
93.5	20,871		0.0000	1.0000	15.10
94.5	20,744		0.0000	1.0000	15.10
95.5	20,713		0.0000	1.0000	15.10
96.5	20,713		0.0000	1.0000	15.10
97.5	16,573		0.0000	1.0000	15.10
98.5	16,573		0.0000	1.0000	15.10
99.5	16,573	16,208	0.9780	0.0220	15.10
100.5	365		0.0000	1.0000	0.33
101.5	226		0.0000	1.0000	0.33
102.5					0.33



PORTLAND GENERAL ELECTRIC  
ACCOUNT 362 STATION EQUIPMENT  
ORIGINAL AND SMOOTH SURVIVOR CURVES



PORTLAND GENERAL ELECTRIC  
ACCOUNT 362 STATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1892-2015			EXPERIENCE BAND 1892-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	477,571,147	138,652	0.0003	0.9997	100.00
0.5	439,109,153	1,153,870	0.0026	0.9974	99.97
1.5	414,970,436	1,733,120	0.0042	0.9958	99.71
2.5	383,715,590	1,780,981	0.0046	0.9954	99.29
3.5	357,236,367	1,555,189	0.0044	0.9956	98.83
4.5	332,191,107	1,277,079	0.0038	0.9962	98.40
5.5	318,112,278	1,281,009	0.0040	0.9960	98.02
6.5	306,044,408	1,052,482	0.0034	0.9966	97.63
7.5	294,163,691	1,144,970	0.0039	0.9961	97.29
8.5	282,634,482	1,387,463	0.0049	0.9951	96.91
9.5	275,253,878	2,035,446	0.0074	0.9926	96.44
10.5	271,572,258	1,812,525	0.0067	0.9933	95.72
11.5	252,343,355	1,293,446	0.0051	0.9949	95.09
12.5	234,742,307	1,857,396	0.0079	0.9921	94.60
13.5	233,222,547	1,643,999	0.0070	0.9930	93.85
14.5	224,594,042	1,851,449	0.0082	0.9918	93.19
15.5	210,851,528	2,131,448	0.0101	0.9899	92.42
16.5	194,323,242	1,250,783	0.0064	0.9936	91.49
17.5	184,013,487	1,692,633	0.0092	0.9908	90.90
18.5	165,775,218	1,420,725	0.0086	0.9914	90.06
19.5	138,428,554	1,791,742	0.0129	0.9871	89.29
20.5	119,815,830	1,010,803	0.0084	0.9916	88.13
21.5	111,517,563	1,237,762	0.0111	0.9889	87.39
22.5	104,456,147	801,990	0.0077	0.9923	86.42
23.5	100,471,810	1,146,710	0.0114	0.9886	85.76
24.5	92,471,660	1,277,205	0.0138	0.9862	84.78
25.5	82,754,732	956,011	0.0116	0.9884	83.61
26.5	79,310,760	1,191,751	0.0150	0.9850	82.64
27.5	77,847,419	633,786	0.0081	0.9919	81.40
28.5	77,710,001	964,652	0.0124	0.9876	80.74
29.5	77,635,639	781,053	0.0101	0.9899	79.73
30.5	76,997,607	662,658	0.0086	0.9914	78.93
31.5	77,220,566	1,396,997	0.0181	0.9819	78.25
32.5	74,758,074	763,643	0.0102	0.9898	76.84
33.5	72,885,440	700,235	0.0096	0.9904	76.05
34.5	67,215,045	448,755	0.0067	0.9933	75.32
35.5	64,335,927	846,088	0.0132	0.9868	74.82
36.5	60,664,518	1,030,385	0.0170	0.9830	73.83
37.5	55,501,848	625,615	0.0113	0.9887	72.58
38.5	53,065,533	911,086	0.0172	0.9828	71.76

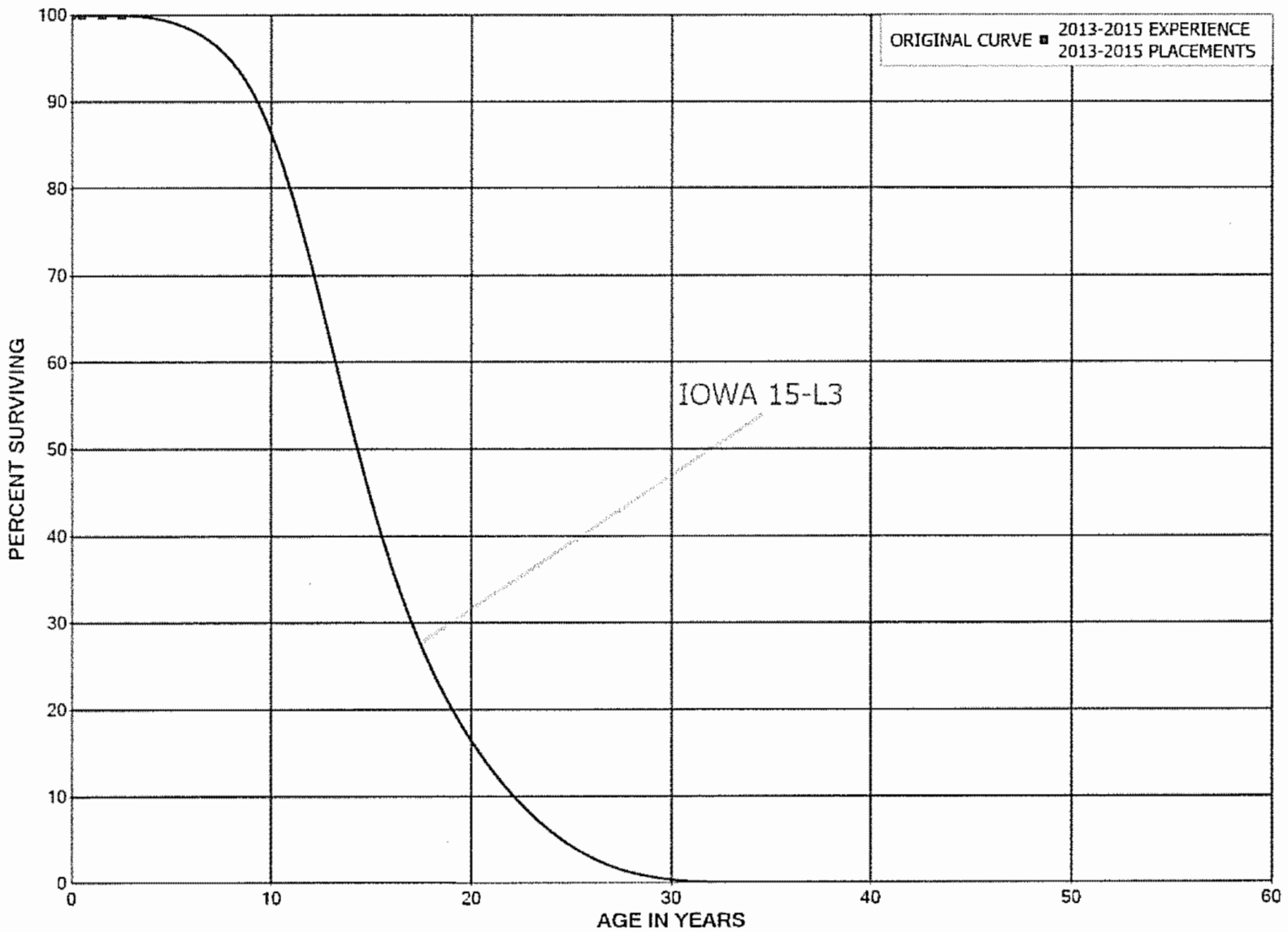
PORTLAND GENERAL ELECTRIC  
ACCOUNT 362 STATION EQUIPMENT  
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1892-2015			EXPERIENCE BAND 1892-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	50,490,840	1,003,798	0.0199	0.9801	70.53
40.5	45,605,414	804,214	0.0176	0.9824	69.13
41.5	39,263,131	572,491	0.0146	0.9854	67.91
42.5	36,956,471	486,254	0.0132	0.9868	66.92
43.5	34,586,369	359,299	0.0104	0.9896	66.04
44.5	31,345,049	600,944	0.0192	0.9808	65.35
45.5	28,466,075	622,469	0.0219	0.9781	64.10
46.5	25,828,712	474,820	0.0184	0.9816	62.70
47.5	24,970,905	631,229	0.0253	0.9747	61.55
48.5	22,813,869	704,716	0.0309	0.9691	59.99
49.5	18,610,512	431,416	0.0232	0.9768	58.14
50.5	18,021,862	391,146	0.0217	0.9783	56.79
51.5	17,061,669	369,140	0.0216	0.9784	55.56
52.5	14,676,779	502,281	0.0342	0.9658	54.35
53.5	12,128,743	302,653	0.0250	0.9750	52.49
54.5	11,211,088	382,937	0.0342	0.9658	51.18
55.5	9,830,905	135,191	0.0138	0.9862	49.44
56.5	8,702,737	178,847	0.0206	0.9794	48.76
57.5	7,457,072	166,947	0.0224	0.9776	47.75
58.5	6,420,073	149,748	0.0233	0.9767	46.68
59.5	5,764,857	195,512	0.0339	0.9661	45.60
60.5	5,313,181	105,200	0.0198	0.9802	44.05
61.5	4,413,237	187,659	0.0425	0.9575	43.18
62.5	3,718,748	256,032	0.0688	0.9312	41.34
63.5	2,949,190	68,139	0.0231	0.9769	38.50
64.5	2,212,885	123,441	0.0558	0.9442	37.61
65.5	1,596,728	59,787	0.0374	0.9626	35.51
66.5	985,845	49,637	0.0503	0.9497	34.18
67.5	764,226	31,326	0.0410	0.9590	32.46
68.5	663,991	11,293	0.0170	0.9830	31.13
69.5	627,431	3,227	0.0051	0.9949	30.60
70.5	625,099	3,823	0.0061	0.9939	30.44
71.5	497,344	19,996	0.0402	0.9598	30.25
72.5	435,442	34,285	0.0787	0.9213	29.04
73.5	399,462	17,696	0.0443	0.9557	26.75
74.5	297,074	3,327	0.0112	0.9888	25.57
75.5	246,435	601	0.0024	0.9976	25.28
76.5	257,288	7,897	0.0307	0.9693	25.22
77.5	260,251	6,455	0.0248	0.9752	24.44
78.5	219,937	163	0.0007	0.9993	23.84

PORTLAND GENERAL ELECTRIC  
 ACCOUNT 362 STATION EQUIPMENT  
 ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1892-2015			EXPERIENCE BAND 1892-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	221,434	1,008	0.0046	0.9954	23.82
80.5	219,067	17,526	0.0800	0.9200	23.71
81.5	248,620	84	0.0003	0.9997	21.81
82.5	248,705	7,864	0.0316	0.9684	21.81
83.5	241,138	157	0.0007	0.9993	21.12
84.5	240,899	936	0.0039	0.9961	21.10
85.5	154,927	4,183	0.0270	0.9730	21.02
86.5	152,458	386	0.0025	0.9975	20.45
87.5	131,061	2,400	0.0183	0.9817	20.40
88.5	122,240	50,997	0.4172	0.5828	20.03
89.5	69,290	95	0.0014	0.9986	11.67
90.5	65,712	6	0.0001	0.9999	11.66
91.5	56,912	860	0.0151	0.9849	11.66
92.5	12,689	125	0.0099	0.9901	11.48
93.5	11,972		0.0000	1.0000	11.37
94.5	10,972	82	0.0075	0.9925	11.37
95.5	10,783		0.0000	1.0000	11.28
96.5	4,832		0.0000	1.0000	11.28
97.5	4,832		0.0000	1.0000	11.28
98.5	4,832		0.0000	1.0000	11.28
99.5	4,832		0.0000	1.0000	11.28
100.5	4,832		0.0000	1.0000	11.28
101.5	4,832		0.0000	1.0000	11.28
102.5					11.28
103.5					
104.5					
105.5					
106.5					
107.5					
108.5					
109.5					
110.5					
111.5					
112.5					
113.5					
114.5	8,583		0.0000		
115.5					

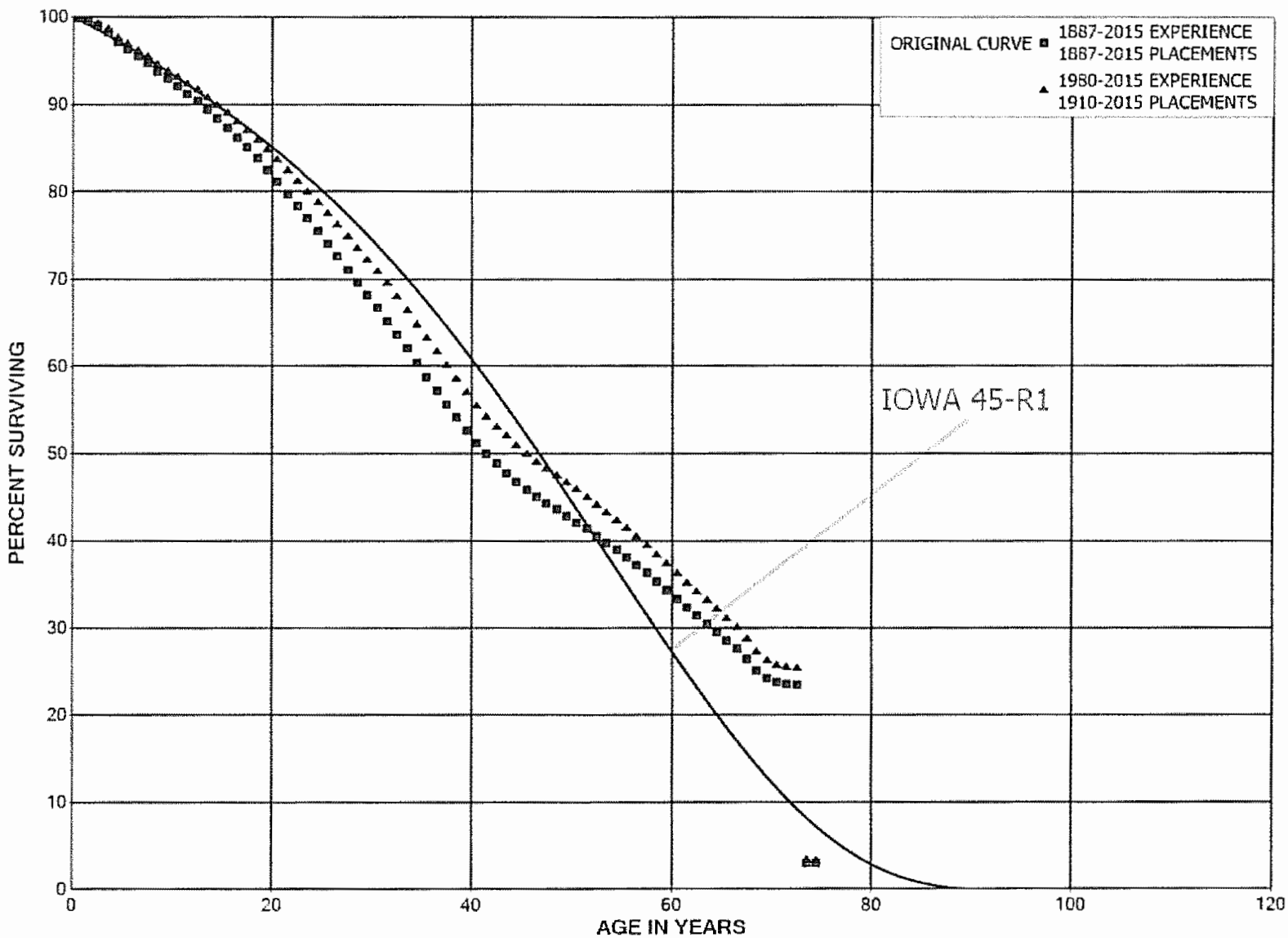
PORTLAND GENERAL ELECTRIC  
ACCOUNT 363 STORAGE BATTERY  
ORIGINAL AND SMOOTH SURVIVOR CURVES



PORTLAND GENERAL ELECTRIC  
 ACCOUNT 363 STORAGE BATTERY  
 ORIGINAL LIFE TABLE

PLACEMENT BAND 2013-2015			EXPERIENCE BAND 2013-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	3,499,127		0.0000	1.0000	100.00
0.5	384,933		0.0000	1.0000	100.00
1.5	384,933		0.0000	1.0000	100.00
2.5					100.00

PORTLAND GENERAL ELECTRIC  
 ACCOUNT 364 POLES, TOWERS AND FIXTURES  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



PORTLAND GENERAL ELECTRIC

ACCOUNT 364 POLES, TOWERS AND FIXTURES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1887-2015			EXPERIENCE BAND 1887-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	393,993,374	670,865	0.0017	0.9983	100.00
0.5	379,308,026	1,411,311	0.0037	0.9963	99.83
1.5	362,656,478	1,960,875	0.0054	0.9946	99.46
2.5	345,695,039	2,656,215	0.0077	0.9923	98.92
3.5	327,664,678	3,493,599	0.0107	0.9893	98.16
4.5	313,385,484	2,581,886	0.0082	0.9918	97.11
5.5	298,281,815	2,473,516	0.0083	0.9917	96.31
6.5	283,341,784	2,479,294	0.0088	0.9912	95.52
7.5	270,465,615	2,648,819	0.0098	0.9902	94.68
8.5	257,135,547	2,250,953	0.0088	0.9912	93.75
9.5	242,279,333	2,177,044	0.0090	0.9910	92.93
10.5	229,630,320	2,229,570	0.0097	0.9903	92.10
11.5	212,209,186	1,888,196	0.0089	0.9911	91.20
12.5	204,263,561	2,282,623	0.0112	0.9888	90.39
13.5	191,211,209	2,175,792	0.0114	0.9886	89.38
14.5	176,512,633	2,059,523	0.0117	0.9883	88.36
15.5	166,800,452	2,120,464	0.0127	0.9873	87.33
16.5	158,089,958	2,116,247	0.0134	0.9866	86.22
17.5	148,128,086	2,206,909	0.0149	0.9851	85.07
18.5	135,594,966	2,076,611	0.0153	0.9847	83.80
19.5	121,578,540	2,000,892	0.0165	0.9835	82.52
20.5	111,047,705	1,918,041	0.0173	0.9827	81.16
21.5	103,165,563	1,765,951	0.0171	0.9829	79.76
22.5	96,314,749	1,771,590	0.0184	0.9816	78.39
23.5	89,125,047	1,652,077	0.0185	0.9815	76.95
24.5	83,622,738	1,640,141	0.0196	0.9804	75.52
25.5	77,873,345	1,529,359	0.0196	0.9804	74.04
26.5	73,458,175	1,550,481	0.0211	0.9789	72.59
27.5	67,115,842	1,402,996	0.0209	0.9791	71.06
28.5	62,744,351	1,279,068	0.0204	0.9796	69.57
29.5	59,834,118	1,279,505	0.0214	0.9786	68.15
30.5	55,951,282	1,259,488	0.0225	0.9775	66.70
31.5	52,111,178	1,230,180	0.0236	0.9764	65.19
32.5	47,424,070	1,222,596	0.0258	0.9742	63.65
33.5	42,892,919	1,147,351	0.0267	0.9733	62.01
34.5	37,947,595	1,003,409	0.0264	0.9736	60.36
35.5	33,913,834	902,629	0.0266	0.9734	58.76
36.5	30,899,159	837,584	0.0271	0.9729	57.20
37.5	28,183,526	759,979	0.0270	0.9730	55.64
38.5	25,964,672	726,109	0.0280	0.9720	54.14



PORTLAND GENERAL ELECTRIC  
ACCOUNT 364 POLES, TOWERS AND FIXTURES  
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1887-2015			EXPERIENCE BAND 1887-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	23,563,446	656,791	0.0279	0.9721	52.63
40.5	21,245,335	513,145	0.0242	0.9758	51.16
41.5	18,277,638	405,069	0.0222	0.9778	49.93
42.5	15,961,765	342,723	0.0215	0.9785	48.82
43.5	14,545,786	319,538	0.0220	0.9780	47.77
44.5	13,165,483	256,095	0.0195	0.9805	46.72
45.5	11,814,659	205,394	0.0174	0.9826	45.81
46.5	10,843,092	177,935	0.0164	0.9836	45.02
47.5	8,943,635	144,801	0.0162	0.9838	44.28
48.5	8,061,684	134,888	0.0167	0.9833	43.56
49.5	7,425,310	127,061	0.0171	0.9829	42.83
50.5	6,845,613	118,648	0.0173	0.9827	42.10
51.5	6,236,544	124,157	0.0199	0.9801	41.37
52.5	5,392,213	106,689	0.0198	0.9802	40.55
53.5	4,865,439	104,199	0.0214	0.9786	39.74
54.5	4,183,823	88,485	0.0211	0.9789	38.89
55.5	3,645,023	86,687	0.0238	0.9762	38.07
56.5	3,100,769	77,113	0.0249	0.9751	37.17
57.5	2,604,985	71,988	0.0276	0.9724	36.24
58.5	2,309,435	63,448	0.0275	0.9725	35.24
59.5	1,893,169	54,629	0.0289	0.9711	34.27
60.5	1,565,094	46,996	0.0300	0.9700	33.28
61.5	1,340,748	38,928	0.0290	0.9710	32.28
62.5	1,121,779	32,955	0.0294	0.9706	31.35
63.5	935,988	28,911	0.0309	0.9691	30.43
64.5	722,311	23,487	0.0325	0.9675	29.49
65.5	579,609	19,276	0.0333	0.9667	28.53
66.5	416,709	17,203	0.0413	0.9587	27.58
67.5	298,612	15,127	0.0507	0.9493	26.44
68.5	201,550	7,382	0.0366	0.9634	25.10
69.5	152,129	2,819	0.0185	0.9815	24.18
70.5	133,453	1,344	0.0101	0.9899	23.73
71.5	121,210	668	0.0055	0.9945	23.49
72.5	122,465	106,690	0.8712	0.1288	23.36
73.5	14,744	112	0.0076	0.9924	3.01
74.5	14,439	153	0.0106	0.9894	2.99
75.5	13,311	266	0.0200	0.9800	2.96
76.5	15,543	83	0.0053	0.9947	2.90
77.5	15,147	42	0.0028	0.9972	2.88
78.5	15,105	123	0.0081	0.9919	2.87

PORTLAND GENERAL ELECTRIC  
 ACCOUNT 364 POLES, TOWERS AND FIXTURES  
 ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1887-2015			EXPERIENCE BAND 1887-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	14,982	42	0.0028	0.9972	2.85
80.5	14,940		0.0000	1.0000	2.84
81.5	16,758	42	0.0025	0.9975	2.84
82.5	16,716		0.0000	1.0000	2.83
83.5	16,716	81	0.0049	0.9951	2.83
84.5	16,635	244	0.0147	0.9853	2.82
85.5	15,051	42	0.0028	0.9972	2.78
86.5	15,009	284	0.0189	0.9811	2.77
87.5	12,676		0.0000	1.0000	2.72
88.5	13,479		0.0000	1.0000	2.72
89.5	16,432		0.0000	1.0000	2.72
90.5	19,793		0.0000	1.0000	2.72
91.5	19,793	216	0.0109	0.9891	2.72
92.5	19,577	27	0.0014	0.9986	2.69
93.5	19,550	300	0.0153	0.9847	2.69
94.5	19,250	213	0.0111	0.9889	2.64
95.5	17,219	140	0.0081	0.9919	2.62
96.5	17,078	162	0.0095	0.9905	2.59
97.5	16,917	140	0.0083	0.9917	2.57
98.5	16,776	140	0.0084	0.9916	2.55
99.5	16,636	99	0.0060	0.9940	2.53
100.5	16,537	59	0.0035	0.9965	2.51
101.5	16,077	39	0.0024	0.9976	2.50
102.5	14,552		0.0000	1.0000	2.50
103.5	11,599	231	0.0199	0.9801	2.50
104.5	5,434	1,370	0.2521	0.7479	2.45
105.5					1.83

PORTLAND GENERAL ELECTRIC

ACCOUNT 364 POLES, TOWERS AND FIXTURES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1910-2015			EXPERIENCE BAND 1980-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	334,069,634	357,934	0.0011	0.9989	100.00
0.5	322,556,333	791,297	0.0025	0.9975	99.89
1.5	309,175,913	1,336,415	0.0043	0.9957	99.65
2.5	295,261,260	2,033,030	0.0069	0.9931	99.22
3.5	280,006,050	2,876,099	0.0103	0.9897	98.53
4.5	268,800,907	1,980,849	0.0074	0.9926	97.52
5.5	257,100,222	1,891,613	0.0074	0.9926	96.80
6.5	245,030,320	1,908,071	0.0078	0.9922	96.09
7.5	234,526,957	2,090,621	0.0089	0.9911	95.34
8.5	223,535,488	1,700,457	0.0076	0.9924	94.49
9.5	210,844,840	1,632,553	0.0077	0.9923	93.77
10.5	200,072,627	1,686,165	0.0084	0.9916	93.05
11.5	184,429,641	1,340,973	0.0073	0.9927	92.26
12.5	177,980,866	1,731,954	0.0097	0.9903	91.59
13.5	166,362,124	1,619,766	0.0097	0.9903	90.70
14.5	153,188,233	1,504,314	0.0098	0.9902	89.82
15.5	144,961,636	1,564,228	0.0108	0.9892	88.94
16.5	137,967,417	1,565,222	0.0113	0.9887	87.98
17.5	129,456,360	1,667,371	0.0129	0.9871	86.98
18.5	118,454,609	1,541,753	0.0130	0.9870	85.86
19.5	105,903,059	1,468,932	0.0139	0.9861	84.74
20.5	96,830,230	1,397,839	0.0144	0.9856	83.57
21.5	90,329,705	1,267,970	0.0140	0.9860	82.36
22.5	84,808,308	1,295,942	0.0153	0.9847	81.20
23.5	79,000,091	1,202,484	0.0152	0.9848	79.96
24.5	74,790,348	1,219,298	0.0163	0.9837	78.75
25.5	70,190,611	1,140,669	0.0163	0.9837	77.46
26.5	66,856,462	1,208,968	0.0181	0.9819	76.20
27.5	61,468,132	1,100,114	0.0179	0.9821	74.82
28.5	58,026,705	1,002,564	0.0173	0.9827	73.49
29.5	55,959,081	1,034,024	0.0185	0.9815	72.22
30.5	52,839,944	1,052,192	0.0199	0.9801	70.88
31.5	49,751,025	1,062,012	0.0213	0.9787	69.47
32.5	45,756,159	1,086,237	0.0237	0.9763	67.99
33.5	41,650,655	1,034,392	0.0248	0.9752	66.37
34.5	36,949,731	905,733	0.0245	0.9755	64.72
35.5	33,097,864	815,664	0.0246	0.9754	63.14
36.5	30,228,094	767,236	0.0254	0.9746	61.58
37.5	27,639,587	703,849	0.0255	0.9745	60.02
38.5	25,534,348	679,576	0.0266	0.9734	58.49

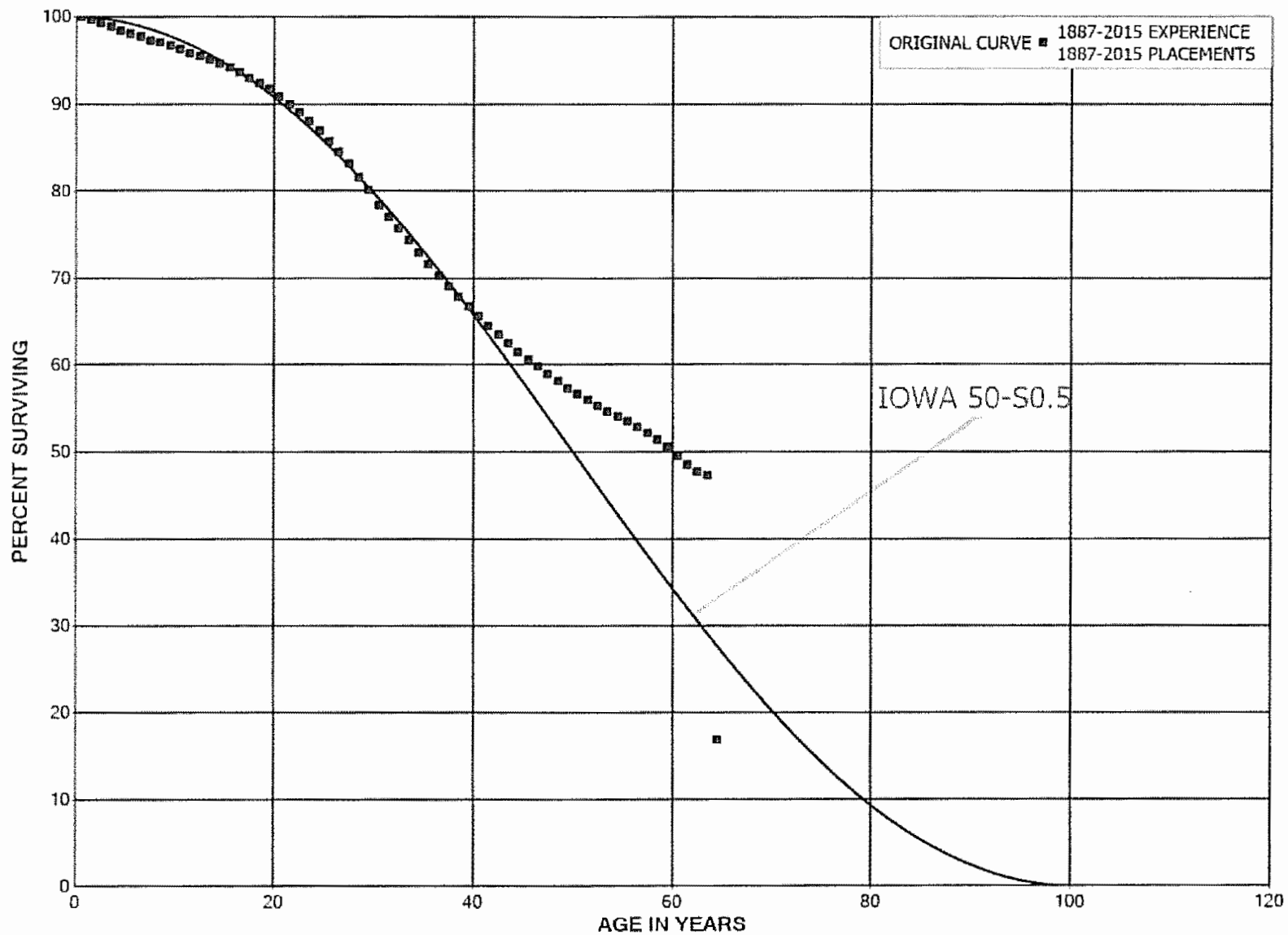
PORTLAND GENERAL ELECTRIC  
 ACCOUNT 364 POLES, TOWERS AND FIXTURES  
 ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1910-2015			EXPERIENCE BAND 1980-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	23,220,785	619,947	0.0267	0.9733	56.93
40.5	20,969,813	481,240	0.0229	0.9771	55.41
41.5	18,059,534	379,362	0.0210	0.9790	54.14
42.5	15,783,042	322,578	0.0204	0.9796	53.00
43.5	14,394,761	302,975	0.0210	0.9790	51.92
44.5	13,034,436	248,466	0.0191	0.9809	50.83
45.5	11,695,176	202,214	0.0173	0.9827	49.86
46.5	10,727,620	176,564	0.0165	0.9835	49.00
47.5	8,830,633	144,195	0.0163	0.9837	48.19
48.5	7,951,368	134,880	0.0170	0.9830	47.40
49.5	7,317,031	127,061	0.0174	0.9826	46.60
50.5	6,737,334	118,648	0.0176	0.9824	45.79
51.5	6,130,391	124,157	0.0203	0.9797	44.98
52.5	5,385,012	106,689	0.0198	0.9802	44.07
53.5	4,858,238	104,199	0.0214	0.9786	43.20
54.5	4,176,622	88,485	0.0212	0.9788	42.27
55.5	3,637,822	86,687	0.0238	0.9762	41.38
56.5	3,093,569	77,113	0.0249	0.9751	40.39
57.5	2,597,785	71,988	0.0277	0.9723	39.39
58.5	2,302,234	63,448	0.0276	0.9724	38.29
59.5	1,885,968	54,629	0.0290	0.9710	37.24
60.5	1,557,894	46,996	0.0302	0.9698	36.16
61.5	1,333,548	38,928	0.0292	0.9708	35.07
62.5	1,114,579	32,955	0.0296	0.9704	34.05
63.5	928,787	28,911	0.0311	0.9689	33.04
64.5	715,110	23,487	0.0328	0.9672	32.01
65.5	572,409	19,276	0.0337	0.9663	30.96
66.5	409,509	17,203	0.0420	0.9580	29.92
67.5	291,412	15,127	0.0519	0.9481	28.66
68.5	194,350	7,382	0.0380	0.9620	27.17
69.5	152,129	2,819	0.0185	0.9815	26.14
70.5	133,453	1,344	0.0101	0.9899	25.66
71.5	121,210	668	0.0055	0.9945	25.40
72.5	122,465	106,690	0.8712	0.1288	25.26
73.5	14,744	112	0.0076	0.9924	3.25
74.5	14,439	153	0.0106	0.9894	3.23
75.5	13,311	266	0.0200	0.9800	3.19
76.5	15,543	83	0.0053	0.9947	3.13
77.5	15,147	42	0.0028	0.9972	3.11
78.5	15,105	123	0.0081	0.9919	3.11

PORTLAND GENERAL ELECTRIC  
ACCOUNT 364 POLES, TOWERS AND FIXTURES  
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1910-2015			EXPERIENCE BAND 1980-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	14,982	42	0.0028	0.9972	3.08
80.5	14,940		0.0000	1.0000	3.07
81.5	16,758	42	0.0025	0.9975	3.07
82.5	16,716		0.0000	1.0000	3.06
83.5	16,716	81	0.0049	0.9951	3.06
84.5	16,635	244	0.0147	0.9853	3.05
85.5	15,051	42	0.0028	0.9972	3.00
86.5	15,009	284	0.0189	0.9811	3.00
87.5	12,676		0.0000	1.0000	2.94
88.5	13,479		0.0000	1.0000	2.94
89.5	16,432		0.0000	1.0000	2.94
90.5	19,793		0.0000	1.0000	2.94
91.5	19,793	216	0.0109	0.9891	2.94
92.5	19,577	27	0.0014	0.9986	2.91
93.5	19,550	300	0.0153	0.9847	2.90
94.5	19,250	213	0.0111	0.9889	2.86
95.5	17,219	140	0.0081	0.9919	2.83
96.5	17,078	162	0.0095	0.9905	2.80
97.5	16,917	140	0.0083	0.9917	2.78
98.5	16,776	140	0.0084	0.9916	2.75
99.5	16,636	99	0.0060	0.9940	2.73
100.5	16,537	59	0.0035	0.9965	2.72
101.5	16,077	39	0.0024	0.9976	2.71
102.5	14,552		0.0000	1.0000	2.70
103.5	11,599	231	0.0199	0.9801	2.70
104.5	5,434	1,370	0.2521	0.7479	2.65
105.5					1.98

PORTLAND GENERAL ELECTRIC  
 ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



Gannett Fleming

VII-143

Portland General Electric  
 December 31, 2015

PORTLAND GENERAL ELECTRIC

ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1887-2015			EXPERIENCE BAND 1887-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	597,973,313	319,234	0.0005	0.9995	100.00
0.5	581,633,924	1,902,124	0.0033	0.9967	99.95
1.5	561,351,759	2,137,845	0.0038	0.9962	99.62
2.5	520,369,632	2,236,850	0.0043	0.9957	99.24
3.5	504,606,637	2,208,208	0.0044	0.9956	98.81
4.5	486,928,041	1,637,025	0.0034	0.9966	98.38
5.5	461,626,552	1,770,848	0.0038	0.9962	98.05
6.5	435,537,608	1,525,696	0.0035	0.9965	97.67
7.5	413,703,061	1,308,535	0.0032	0.9968	97.33
8.5	391,777,481	1,376,788	0.0035	0.9965	97.02
9.5	367,886,500	1,720,077	0.0047	0.9953	96.68
10.5	347,193,071	1,234,329	0.0036	0.9964	96.23
11.5	319,357,077	1,301,290	0.0041	0.9959	95.89
12.5	307,065,280	1,310,223	0.0043	0.9957	95.50
13.5	291,875,576	1,377,577	0.0047	0.9953	95.09
14.5	268,979,693	1,457,238	0.0054	0.9946	94.64
15.5	234,243,731	1,361,027	0.0058	0.9942	94.13
16.5	216,392,104	1,342,143	0.0062	0.9938	93.58
17.5	199,493,741	1,322,439	0.0066	0.9934	93.00
18.5	179,785,982	1,304,306	0.0073	0.9927	92.39
19.5	157,060,868	1,568,653	0.0100	0.9900	91.72
20.5	139,118,610	1,281,356	0.0092	0.9908	90.80
21.5	124,197,373	1,266,582	0.0102	0.9898	89.96
22.5	112,075,929	1,256,062	0.0112	0.9888	89.05
23.5	99,365,147	1,230,457	0.0124	0.9876	88.05
24.5	90,451,725	1,246,603	0.0138	0.9862	86.96
25.5	80,798,096	1,203,730	0.0149	0.9851	85.76
26.5	73,699,616	1,164,794	0.0158	0.9842	84.48
27.5	68,766,174	1,297,275	0.0189	0.9811	83.15
28.5	64,430,694	1,105,005	0.0172	0.9828	81.58
29.5	61,440,313	1,354,672	0.0220	0.9780	80.18
30.5	58,678,865	995,862	0.0170	0.9830	78.41
31.5	55,502,321	963,549	0.0174	0.9826	77.08
32.5	52,136,023	941,734	0.0181	0.9819	75.74
33.5	48,264,024	903,416	0.0187	0.9813	74.37
34.5	44,435,293	850,082	0.0191	0.9809	72.98
35.5	44,338,514	800,633	0.0181	0.9819	71.59
36.5	40,933,373	746,488	0.0182	0.9818	70.29
37.5	37,725,968	645,979	0.0171	0.9829	69.01
38.5	34,944,467	589,817	0.0169	0.9831	67.83

PORTLAND GENERAL ELECTRIC  
ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES  
ORIGINAL LIFE TABLE, CONT.

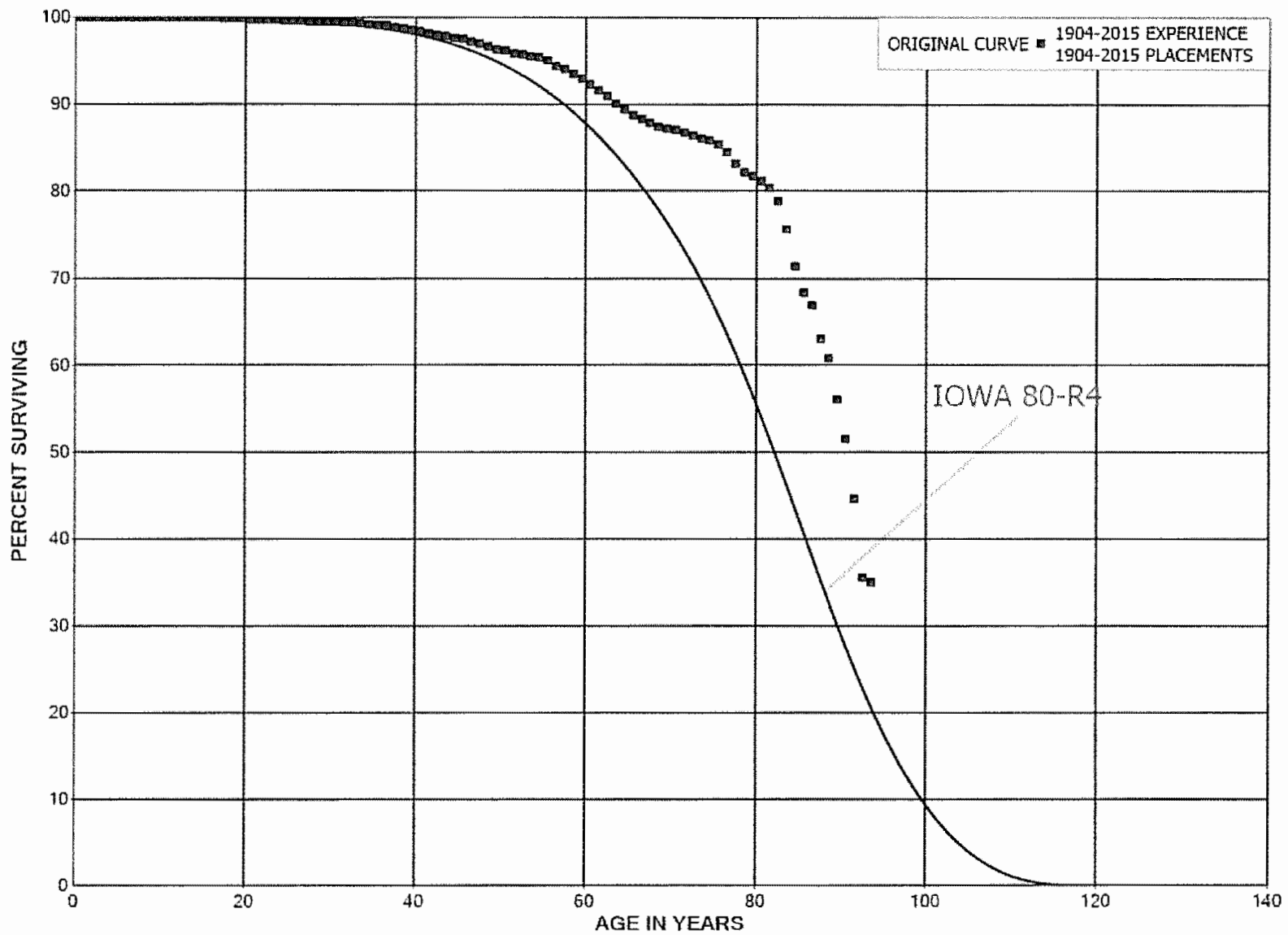
PLACEMENT BAND 1887-2015			EXPERIENCE BAND 1887-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	32,460,750	531,484	0.0164	0.9836	66.68
40.5	30,016,936	475,883	0.0159	0.9841	65.59
41.5	26,498,752	417,307	0.0157	0.9843	64.55
42.5	23,364,521	368,690	0.0158	0.9842	63.54
43.5	21,607,237	341,341	0.0158	0.9842	62.53
44.5	19,556,336	284,834	0.0146	0.9854	61.55
45.5	17,976,771	249,979	0.0139	0.9861	60.65
46.5	16,428,940	220,425	0.0134	0.9866	59.81
47.5	11,702,037	170,601	0.0146	0.9854	59.00
48.5	10,189,858	144,921	0.0142	0.9858	58.14
49.5	9,301,715	118,535	0.0127	0.9873	57.32
50.5	8,460,620	98,547	0.0116	0.9884	56.59
51.5	7,570,730	89,631	0.0118	0.9882	55.93
52.5	6,485,981	71,042	0.0110	0.9890	55.26
53.5	5,727,518	61,875	0.0108	0.9892	54.66
54.5	4,712,111	51,770	0.0110	0.9890	54.07
55.5	3,962,405	48,350	0.0122	0.9878	53.47
56.5	3,176,112	40,190	0.0127	0.9873	52.82
57.5	2,547,445	38,353	0.0151	0.9849	52.15
58.5	1,997,748	29,081	0.0146	0.9854	51.37
59.5	1,425,743	30,131	0.0211	0.9789	50.62
60.5	1,082,642	22,190	0.0205	0.9795	49.55
61.5	845,366	13,813	0.0163	0.9837	48.54
62.5	677,476	7,166	0.0106	0.9894	47.74
63.5	1,510,506	971,176	0.6429	0.3571	47.24
64.5	391,070	2,984	0.0076	0.9924	16.87
65.5	292,274	2,489	0.0085	0.9915	16.74
66.5	209,501	1,529	0.0073	0.9927	16.60
67.5	127,373	1,130	0.0089	0.9911	16.47
68.5	73,377	661	0.0090	0.9910	16.33
69.5	50,769	1,724	0.0340	0.9660	16.18
70.5	43,779	289	0.0066	0.9934	15.63
71.5	35,737	183	0.0051	0.9949	15.53
72.5	30,733	112	0.0037	0.9963	15.45
73.5	30,852	82	0.0027	0.9973	15.39
74.5	26,685	96	0.0036	0.9964	15.35
75.5	20,741	100	0.0048	0.9952	15.30
76.5	18,627	178	0.0095	0.9905	15.22
77.5	19,037	262	0.0137	0.9863	15.08
78.5	26,016	295	0.0113	0.9887	14.87



PORTLAND GENERAL ELECTRIC  
ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES  
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1887-2015			EXPERIENCE BAND 1887-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	28,850	438	0.0152	0.9848	14.70
80.5	30,871	496	0.0161	0.9839	14.48
81.5	34,343	447	0.0130	0.9870	14.24
82.5	35,006	494	0.0141	0.9859	14.06
83.5	35,473	353	0.0100	0.9900	13.86
84.5	35,383	329	0.0093	0.9907	13.72
85.5	33,270	270	0.0081	0.9919	13.60
86.5	32,683	181	0.0055	0.9945	13.48
87.5	29,081	140	0.0048	0.9952	13.41
88.5	23,662	87	0.0037	0.9963	13.35
89.5	19,891	84	0.0042	0.9958	13.30
90.5	13,609	62	0.0045	0.9955	13.24
91.5	11,873	54	0.0045	0.9955	13.18
92.5	10,149	62	0.0061	0.9939	13.12
93.5	9,054	69	0.0076	0.9924	13.04
94.5	7,977	94	0.0118	0.9882	12.94
95.5	7,026	107	0.0152	0.9848	12.79
96.5	6,684	87	0.0130	0.9870	12.59
97.5	6,223	109	0.0175	0.9825	12.43
98.5	5,685	38	0.0066	0.9934	12.21
99.5	5,541	62	0.0113	0.9887	12.13
100.5	5,011	58	0.0116	0.9884	12.00
101.5	4,429	88	0.0199	0.9801	11.86
102.5	3,894	20	0.0050	0.9950	11.62
103.5	2,898	15	0.0051	0.9949	11.56
104.5	2,154		0.0000	1.0000	11.50
105.5					11.50

PORTLAND GENERAL ELECTRIC  
ACCOUNT 366 UNDERGROUND CONDUIT  
ORIGINAL AND SMOOTH SURVIVOR CURVES



Gannett Fleming

VII-147

Portland General Electric  
December 31, 2015

PORTLAND GENERAL ELECTRIC  
 ACCOUNT 366 UNDERGROUND CONDUIT  
 ORIGINAL LIFE TABLE

PLACEMENT BAND 1904-2015			EXPERIENCE BAND 1904-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	16,331,607		0.0000	1.0000	100.00
0.5	16,300,946		0.0000	1.0000	100.00
1.5	16,289,665		0.0000	1.0000	100.00
2.5	16,289,665		0.0000	1.0000	100.00
3.5	16,289,665		0.0000	1.0000	100.00
4.5	16,289,665	0	0.0000	1.0000	100.00
5.5	16,289,665	43	0.0000	1.0000	100.00
6.5	16,289,622	251	0.0000	1.0000	100.00
7.5	16,263,062	523	0.0000	1.0000	100.00
8.5	16,262,539	414	0.0000	1.0000	99.99
9.5	16,262,126	1,141	0.0001	0.9999	99.99
10.5	16,260,984	1,151	0.0001	0.9999	99.99
11.5	16,259,834	1,120	0.0001	0.9999	99.98
12.5	16,258,714	1,491	0.0001	0.9999	99.97
13.5	16,257,223	2,142	0.0001	0.9999	99.96
14.5	16,223,030	3,139	0.0002	0.9998	99.95
15.5	15,935,700	5,210	0.0003	0.9997	99.93
16.5	15,481,067	5,075	0.0003	0.9997	99.90
17.5	15,361,667	3,914	0.0003	0.9997	99.86
18.5	14,704,154	4,639	0.0003	0.9997	99.84
19.5	14,012,408	4,409	0.0003	0.9997	99.81
20.5	13,541,555	4,525	0.0003	0.9997	99.78
21.5	13,219,061	5,101	0.0004	0.9996	99.74
22.5	12,498,415	3,514	0.0003	0.9997	99.70
23.5	12,081,774	4,808	0.0004	0.9996	99.68
24.5	11,961,089	4,297	0.0004	0.9996	99.64
25.5	11,824,514	3,180	0.0003	0.9997	99.60
26.5	11,806,478	2,934	0.0002	0.9998	99.57
27.5	10,866,097	2,990	0.0003	0.9997	99.55
28.5	10,088,239	3,071	0.0003	0.9997	99.52
29.5	9,519,444	3,028	0.0003	0.9997	99.49
30.5	8,661,668	3,265	0.0004	0.9996	99.46
31.5	7,973,964	4,023	0.0005	0.9995	99.42
32.5	6,765,128	4,817	0.0007	0.9993	99.37
33.5	5,940,772	5,359	0.0009	0.9991	99.30
34.5	5,822,443	5,400	0.0009	0.9991	99.21
35.5	5,660,123	6,240	0.0011	0.9989	99.12
36.5	5,417,016	6,877	0.0013	0.9987	99.01
37.5	5,199,661	7,363	0.0014	0.9986	98.88
38.5	5,025,820	10,601	0.0021	0.9979	98.74

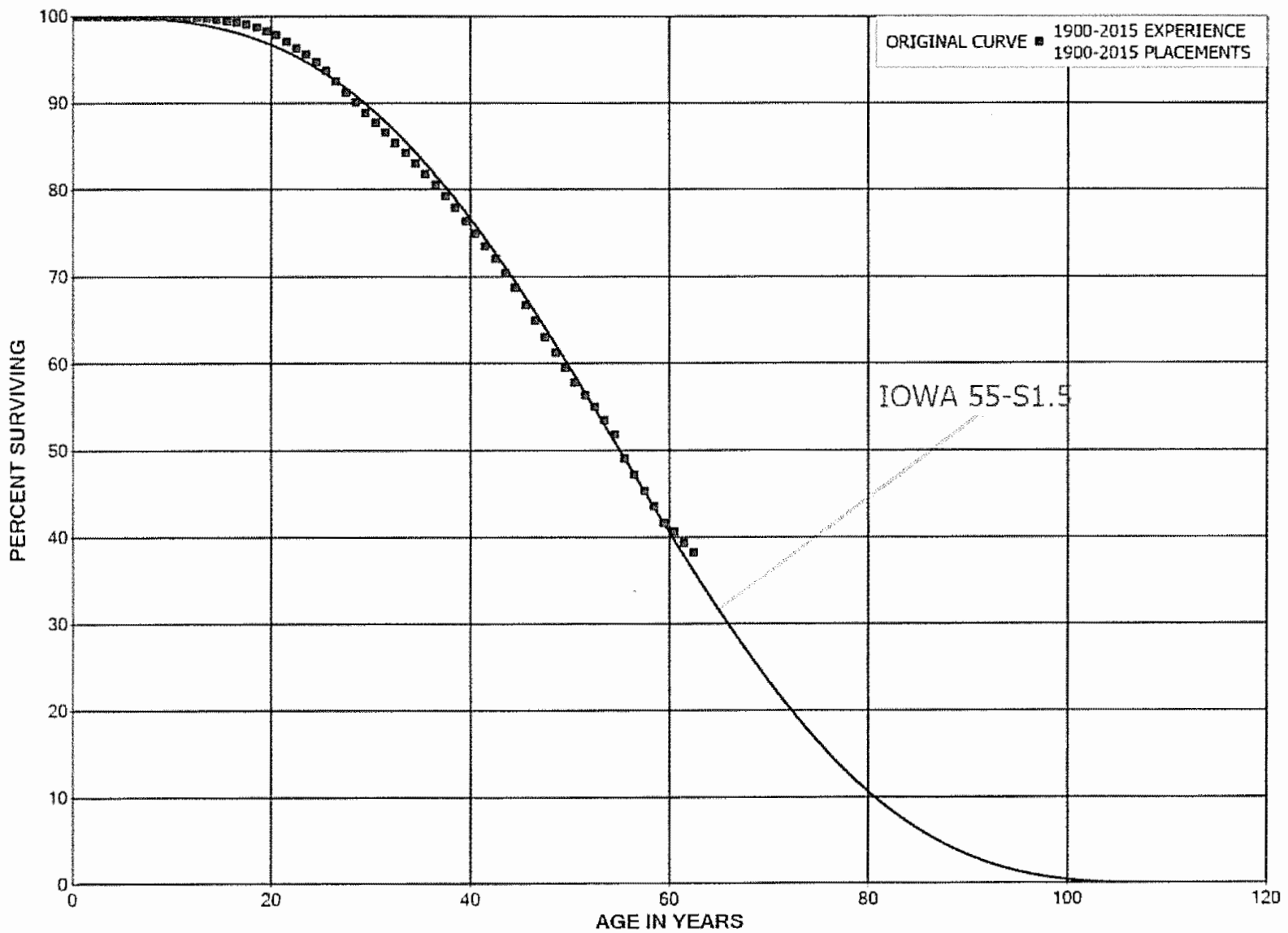
PORTLAND GENERAL ELECTRIC  
ACCOUNT 366 UNDERGROUND CONDUIT  
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1904-2015			EXPERIENCE BAND 1904-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	4,593,774	8,973	0.0020	0.9980	98.54
40.5	4,371,388	7,817	0.0018	0.9982	98.34
41.5	3,959,510	7,703	0.0019	0.9981	98.17
42.5	3,641,442	5,468	0.0015	0.9985	97.98
43.5	3,498,501	6,084	0.0017	0.9983	97.83
44.5	3,218,765	6,245	0.0019	0.9981	97.66
45.5	3,095,832	8,200	0.0026	0.9974	97.47
46.5	2,863,138	8,774	0.0031	0.9969	97.21
47.5	2,612,279	6,956	0.0027	0.9973	96.91
48.5	2,454,879	8,176	0.0033	0.9967	96.66
49.5	2,370,097	5,206	0.0022	0.9978	96.33
50.5	2,315,549	5,886	0.0025	0.9975	96.12
51.5	2,262,438	3,525	0.0016	0.9984	95.88
52.5	2,093,503	3,820	0.0018	0.9982	95.73
53.5	1,925,822	4,030	0.0021	0.9979	95.55
54.5	1,884,569	6,766	0.0036	0.9964	95.35
55.5	1,851,419	11,002	0.0059	0.9941	95.01
56.5	1,792,509	8,257	0.0046	0.9954	94.45
57.5	1,721,403	8,854	0.0051	0.9949	94.01
58.5	1,667,009	9,647	0.0058	0.9942	93.53
59.5	1,636,901	12,772	0.0078	0.9922	92.99
60.5	1,589,077	11,817	0.0074	0.9926	92.26
61.5	1,567,201	11,699	0.0075	0.9925	91.58
62.5	1,552,809	14,278	0.0092	0.9908	90.89
63.5	1,529,691	11,275	0.0074	0.9926	90.06
64.5	1,450,432	10,736	0.0074	0.9926	89.39
65.5	1,372,761	7,173	0.0052	0.9948	88.73
66.5	1,311,887	7,007	0.0053	0.9947	88.27
67.5	1,273,594	5,659	0.0044	0.9956	87.80
68.5	1,211,075	2,546	0.0021	0.9979	87.41
69.5	1,181,426	2,403	0.0020	0.9980	87.22
70.5	1,168,720	3,902	0.0033	0.9967	87.04
71.5	1,164,073	4,326	0.0037	0.9963	86.75
72.5	1,153,077	5,182	0.0045	0.9955	86.43
73.5	1,146,411	3,074	0.0027	0.9973	86.04
74.5	1,141,068	6,269	0.0055	0.9945	85.81
75.5	1,134,464	11,548	0.0102	0.9898	85.34
76.5	1,121,378	17,583	0.0157	0.9843	84.47
77.5	1,097,785	12,891	0.0117	0.9883	83.15
78.5	1,081,279	5,752	0.0053	0.9947	82.17

PORTLAND GENERAL ELECTRIC  
 ACCOUNT 366 UNDERGROUND CONDUIT  
 ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1904-2015			EXPERIENCE BAND 1904-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	1,075,390	6,750	0.0063	0.9937	81.73
80.5	1,067,430	10,897	0.0102	0.9898	81.22
81.5	1,056,320	20,918	0.0198	0.9802	80.39
82.5	1,035,402	41,344	0.0399	0.9601	78.80
83.5	994,058	56,522	0.0569	0.9431	75.65
84.5	924,511	37,689	0.0408	0.9592	71.35
85.5	839,678	18,448	0.0220	0.9780	68.44
86.5	720,279	42,151	0.0585	0.9415	66.94
87.5	638,368	22,077	0.0346	0.9654	63.02
88.5	611,581	48,086	0.0786	0.9214	60.84
89.5	557,744	45,817	0.0821	0.9179	56.06
90.5	505,445	67,259	0.1331	0.8669	51.45
91.5	438,185	89,822	0.2050	0.7950	44.61
92.5	217,549	3,292	0.0151	0.9849	35.46
93.5					34.93

PORTLAND GENERAL ELECTRIC  
ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES  
ORIGINAL AND SMOOTH SURVIVOR CURVES



Gannett Fleming

VII-151

Portland General Electric  
December 31, 2015

PORTLAND GENERAL ELECTRIC

ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1900-2015			EXPERIENCE BAND 1900-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	709,205,599	0	0.0000	1.0000	100.00
0.5	681,335,765	254	0.0000	1.0000	100.00
1.5	662,558,925	2,146	0.0000	1.0000	100.00
2.5	641,181,028	7,949	0.0000	1.0000	100.00
3.5	621,770,884	18,738	0.0000	1.0000	100.00
4.5	600,606,889	34,312	0.0001	0.9999	100.00
5.5	574,951,651	56,538	0.0001	0.9999	99.99
6.5	546,292,414	76,800	0.0001	0.9999	99.98
7.5	513,768,324	105,691	0.0002	0.9998	99.97
8.5	478,112,149	122,032	0.0003	0.9997	99.95
9.5	447,066,915	151,371	0.0003	0.9997	99.92
10.5	417,372,076	186,435	0.0004	0.9996	99.89
11.5	378,706,235	231,943	0.0006	0.9994	99.84
12.5	364,561,639	307,132	0.0008	0.9992	99.78
13.5	337,939,823	380,999	0.0011	0.9989	99.70
14.5	311,061,032	458,440	0.0015	0.9985	99.58
15.5	289,440,270	555,820	0.0019	0.9981	99.44
16.5	268,451,427	636,734	0.0024	0.9976	99.25
17.5	244,451,601	733,932	0.0030	0.9970	99.01
18.5	216,001,793	871,252	0.0040	0.9960	98.71
19.5	188,039,388	1,005,910	0.0053	0.9947	98.32
20.5	163,138,282	1,144,891	0.0070	0.9930	97.79
21.5	140,676,587	1,122,806	0.0080	0.9920	97.10
22.5	123,022,419	937,429	0.0076	0.9924	96.33
23.5	106,042,172	991,081	0.0093	0.9907	95.59
24.5	90,755,499	908,900	0.0100	0.9900	94.70
25.5	73,975,404	1,016,365	0.0137	0.9863	93.75
26.5	58,599,275	790,783	0.0135	0.9865	92.46
27.5	53,565,553	693,387	0.0129	0.9871	91.22
28.5	49,524,126	656,622	0.0133	0.9867	90.04
29.5	45,992,842	582,950	0.0127	0.9873	88.84
30.5	42,312,011	550,257	0.0130	0.9870	87.72
31.5	38,795,206	527,816	0.0136	0.9864	86.57
32.5	36,140,853	481,698	0.0133	0.9867	85.40
33.5	33,443,383	481,921	0.0144	0.9856	84.26
34.5	29,988,233	417,647	0.0139	0.9861	83.04
35.5	25,913,128	400,204	0.0154	0.9846	81.89
36.5	21,342,147	359,015	0.0168	0.9832	80.62
37.5	17,762,201	306,772	0.0173	0.9827	79.27
38.5	15,729,975	301,520	0.0192	0.9808	77.90

PORTLAND GENERAL ELECTRIC  
ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES  
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2015			EXPERIENCE BAND 1900-2015			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	13,669,141	256,149	0.0187	0.9813	76.40	
40.5	12,245,503	238,183	0.0195	0.9805	74.97	
41.5	10,704,425	214,471	0.0200	0.9800	73.51	
42.5	8,469,517	194,385	0.0230	0.9770	72.04	
43.5	6,760,024	157,266	0.0233	0.9767	70.39	
44.5	5,267,826	151,430	0.0287	0.9713	68.75	
45.5	4,121,143	112,886	0.0274	0.9726	66.77	
46.5	3,253,991	91,873	0.0282	0.9718	64.95	
47.5	2,541,000	74,789	0.0294	0.9706	63.11	
48.5	2,126,957	61,070	0.0287	0.9713	61.25	
49.5	1,740,108	48,686	0.0280	0.9720	59.50	
50.5	1,468,543	36,159	0.0246	0.9754	57.83	
51.5	1,215,043	29,567	0.0243	0.9757	56.41	
52.5	968,875	26,802	0.0277	0.9723	55.03	
53.5	868,193	26,396	0.0304	0.9696	53.51	
54.5	712,309	37,999	0.0533	0.9467	51.89	
55.5	606,782	24,239	0.0399	0.9601	49.12	
56.5	530,814	21,431	0.0404	0.9596	47.16	
57.5	481,491	18,718	0.0389	0.9611	45.25	
58.5	401,184	16,919	0.0422	0.9578	43.49	
59.5	347,405	8,604	0.0248	0.9752	41.66	
60.5	309,879	10,071	0.0325	0.9675	40.63	
61.5	287,612	8,186	0.0285	0.9715	39.31	
62.5	266,660	6,474	0.0243	0.9757	38.19	
63.5	253,223	4,141	0.0164	0.9836	37.26	
64.5	236,066	3,905	0.0165	0.9835	36.65	
65.5	215,893	3,768	0.0175	0.9825	36.04	
66.5	209,098	3,625	0.0173	0.9827	35.42	
67.5	202,673	3,542	0.0175	0.9825	34.80	
68.5	197,486	6,337	0.0321	0.9679	34.19	
69.5	191,149	4,544	0.0238	0.9762	33.10	
70.5	141,040	5,756	0.0408	0.9592	32.31	
71.5	133,989	3,199	0.0239	0.9761	30.99	
72.5	130,790	6,433	0.0492	0.9508	30.25	
73.5	123,982	9,357	0.0755	0.9245	28.76	
74.5	114,625	13,338	0.1164	0.8836	26.59	
75.5	100,903	11,169	0.1107	0.8893	23.50	
76.5	79,856	9,400	0.1177	0.8823	20.90	
77.5	70,456	9,367	0.1329	0.8671	18.44	
78.5	60,882	8,041	0.1321	0.8679	15.99	



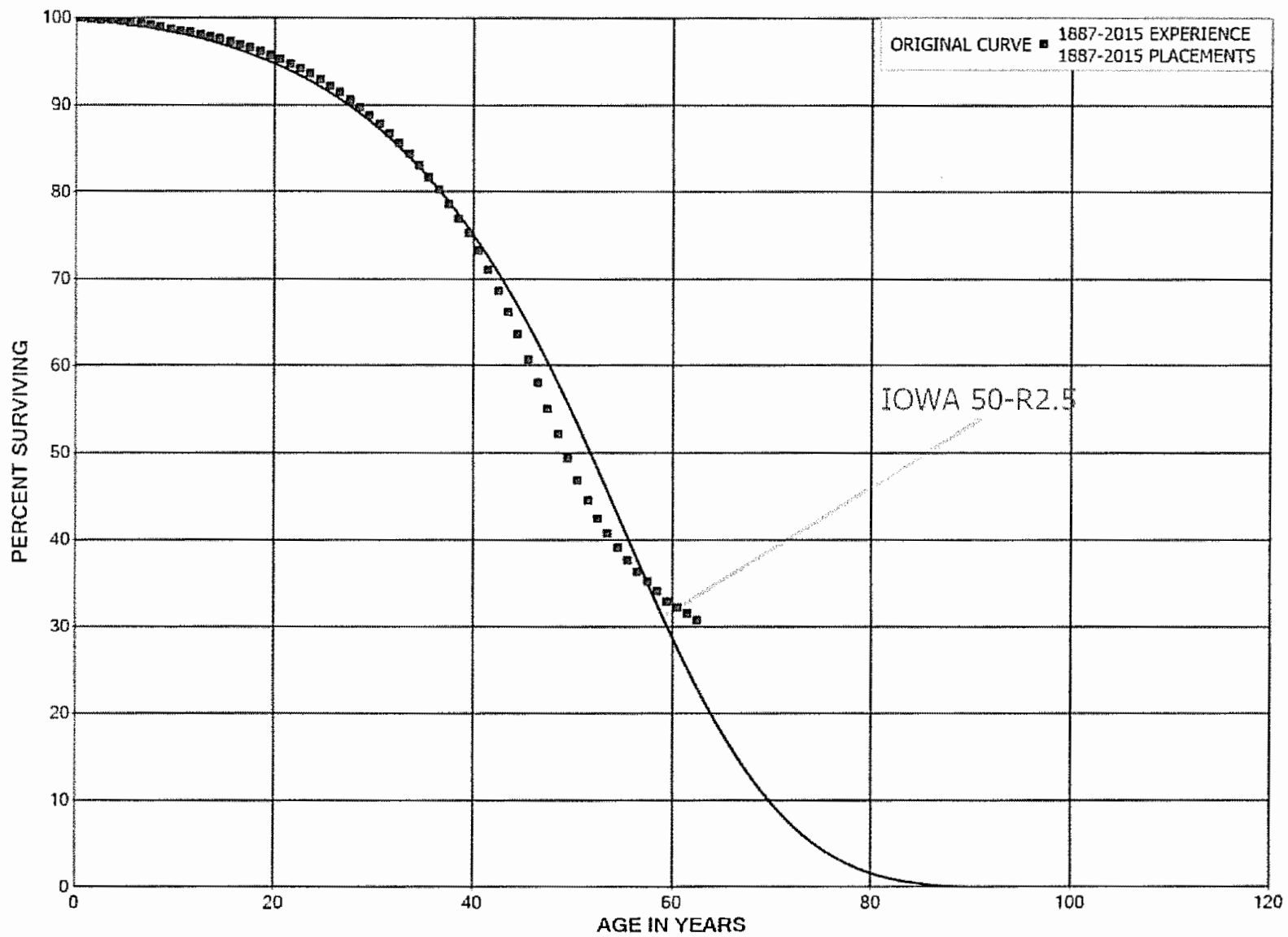
PORTLAND GENERAL ELECTRIC

ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2015			EXPERIENCE BAND 1900-2015			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	52,259	7,324	0.1402	0.8598	13.87	
80.5	44,519	6,311	0.1418	0.8582	11.93	
81.5	37,451	5,163	0.1379	0.8621	10.24	
82.5	31,908	4,273	0.1339	0.8661	8.83	
83.5	27,121	3,117	0.1149	0.8851	7.65	
84.5	20,757	2,510	0.1209	0.8791	6.77	
85.5	15,832	1,656	0.1046	0.8954	5.95	
86.5	10,487	1,183	0.1128	0.8872	5.33	
87.5	8,037	909	0.1131	0.8869	4.72	
88.5	5,634	625	0.1109	0.8891	4.19	
89.5	3,687	369	0.1000	0.9000	3.73	
90.5	1,978	200	0.1013	0.8987	3.35	
91.5	954	87	0.0913	0.9087	3.01	
92.5	327	44	0.1351	0.8649	2.74	
93.5	200	24	0.1200	0.8800	2.37	
94.5	176	28	0.1613	0.8387	2.08	
95.5	148	16	0.1070	0.8930	1.75	
96.5	59	6	0.1018	0.8982	1.56	
97.5	53	8	0.1490	0.8510	1.40	
98.5	45	4	0.0932	0.9068	1.19	
99.5	33	5	0.1477	0.8523	1.08	
100.5	28	3	0.1105	0.8895	0.92	
101.5	20	2	0.1123	0.8877	0.82	
102.5	15	2	0.1522	0.8478	0.73	
103.5	6	0	0.0521	0.9479	0.62	
104.5					0.59	

PORTLAND GENERAL ELECTRIC  
ACCOUNT 368 LINE TRANSFORMERS  
ORIGINAL AND SMOOTH SURVIVOR CURVES



Gannett Fleming

VII-155

Portland General Electric  
December 31, 2015

PORTLAND GENERAL ELECTRIC  
 ACCOUNT 368 LINE TRANSFORMERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1887-2015			EXPERIENCE BAND 1887-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	399,910,627	142,584	0.0004	0.9996	100.00
0.5	377,433,354	318,308	0.0008	0.9992	99.96
1.5	365,778,093	388,906	0.0011	0.9989	99.88
2.5	352,743,406	341,652	0.0010	0.9990	99.77
3.5	337,614,080	361,350	0.0011	0.9989	99.68
4.5	323,143,433	401,235	0.0012	0.9988	99.57
5.5	321,231,497	494,066	0.0015	0.9985	99.45
6.5	312,040,029	436,346	0.0014	0.9986	99.29
7.5	288,655,924	460,484	0.0016	0.9984	99.16
8.5	266,835,742	617,500	0.0023	0.9977	99.00
9.5	255,412,118	574,348	0.0022	0.9978	98.77
10.5	235,712,646	487,228	0.0021	0.9979	98.55
11.5	230,830,879	552,447	0.0024	0.9976	98.34
12.5	228,781,213	576,526	0.0025	0.9975	98.11
13.5	221,195,416	609,382	0.0028	0.9972	97.86
14.5	212,740,154	682,428	0.0032	0.9968	97.59
15.5	204,387,849	676,577	0.0033	0.9967	97.28
16.5	194,968,939	701,749	0.0036	0.9964	96.95
17.5	184,216,159	755,780	0.0041	0.9959	96.61
18.5	173,918,217	802,725	0.0046	0.9954	96.21
19.5	163,545,967	837,415	0.0051	0.9949	95.77
20.5	154,463,711	846,302	0.0055	0.9945	95.28
21.5	145,583,593	864,542	0.0059	0.9941	94.75
22.5	138,489,290	915,200	0.0066	0.9934	94.19
23.5	131,302,666	927,060	0.0071	0.9929	93.57
24.5	123,462,513	924,374	0.0075	0.9925	92.91
25.5	114,379,001	943,129	0.0082	0.9918	92.21
26.5	105,135,539	982,528	0.0093	0.9907	91.45
27.5	100,919,586	954,160	0.0095	0.9905	90.60
28.5	96,568,724	973,693	0.0101	0.9899	89.74
29.5	92,432,545	1,059,815	0.0115	0.9885	88.84
30.5	88,663,793	1,065,634	0.0120	0.9880	87.82
31.5	85,138,036	1,115,838	0.0131	0.9869	86.76
32.5	82,533,268	1,184,999	0.0144	0.9856	85.62
33.5	78,943,896	1,215,383	0.0154	0.9846	84.39
34.5	73,954,253	1,211,245	0.0164	0.9836	83.10
35.5	67,082,367	1,223,493	0.0182	0.9818	81.73
36.5	59,703,238	1,212,583	0.0203	0.9797	80.24
37.5	53,081,795	1,087,039	0.0205	0.9795	78.61
38.5	46,816,346	1,071,932	0.0229	0.9771	77.00

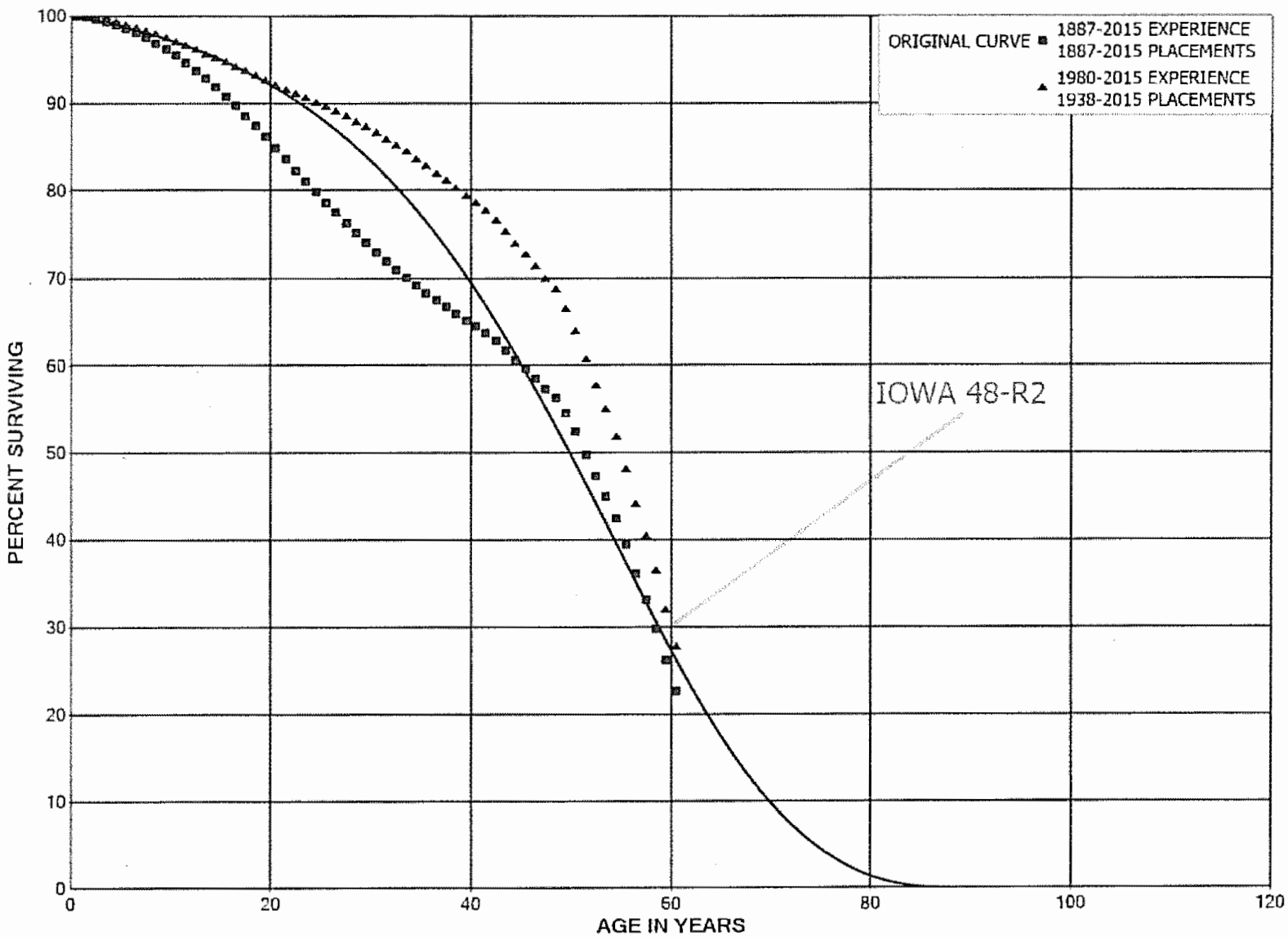
PORTLAND GENERAL ELECTRIC  
ACCOUNT 368 LINE TRANSFORMERS  
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1887-2015			EXPERIENCE BAND 1887-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	41,907,797	1,103,226	0.0263	0.9737	75.24
40.5	37,698,043	1,155,667	0.0307	0.9693	73.26
41.5	33,150,287	1,095,705	0.0331	0.9669	71.01
42.5	28,480,850	1,021,127	0.0359	0.9641	68.67
43.5	23,928,968	940,462	0.0393	0.9607	66.21
44.5	20,283,287	908,396	0.0448	0.9552	63.60
45.5	17,253,703	775,707	0.0450	0.9550	60.75
46.5	14,180,297	710,460	0.0501	0.9499	58.02
47.5	11,695,003	618,885	0.0529	0.9471	55.12
48.5	9,912,169	522,475	0.0527	0.9473	52.20
49.5	8,353,919	447,071	0.0535	0.9465	49.45
50.5	7,054,077	341,426	0.0484	0.9516	46.80
51.5	5,976,852	282,675	0.0473	0.9527	44.54
52.5	5,019,949	205,595	0.0410	0.9590	42.43
53.5	4,065,991	159,915	0.0393	0.9607	40.69
54.5	3,228,027	123,734	0.0383	0.9617	39.09
55.5	2,464,412	83,206	0.0338	0.9662	37.59
56.5	1,929,714	59,147	0.0307	0.9693	36.32
57.5	1,486,354	50,162	0.0337	0.9663	35.21
58.5	1,121,971	38,775	0.0346	0.9654	34.02
59.5	783,803	16,254	0.0207	0.9793	32.85
60.5	559,879	11,731	0.0210	0.9790	32.17
61.5	391,942	9,150	0.0233	0.9767	31.49
62.5	247,113	2,999	0.0121	0.9879	30.76
63.5	163,480	2,968	0.0182	0.9818	30.38
64.5	113,335	3,351	0.0296	0.9704	29.83
65.5	44,412	1,201	0.0270	0.9730	28.95
66.5	16,253	101	0.0062	0.9938	28.17
67.5	11,485	304	0.0264	0.9736	27.99
68.5	8,079		0.0000	1.0000	27.25
69.5	8,079		0.0000	1.0000	27.25
70.5	8,079		0.0000	1.0000	27.25
71.5	8,079		0.0000	1.0000	27.25
72.5	8,079		0.0000	1.0000	27.25
73.5	8,079		0.0000	1.0000	27.25
74.5	8,079		0.0000	1.0000	27.25
75.5	8,079		0.0000	1.0000	27.25
76.5	8,079		0.0000	1.0000	27.25
77.5	8,079		0.0000	1.0000	27.25
78.5	8,079		0.0000	1.0000	27.25

PORTLAND GENERAL ELECTRIC  
 ACCOUNT 368 LINE TRANSFORMERS  
 ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1887-2015			EXPERIENCE BAND 1887-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	8,079		0.0000	1.0000	27.25
80.5	8,079	7,960	0.9853	0.0147	27.25
81.5	119		0.0000	1.0000	0.40
82.5	119	119	1.0000		0.40
83.5					

PORTLAND GENERAL ELECTRIC  
 ACCOUNT 369.01 SERVICES - OVERHEAD  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



PORTLAND GENERAL ELECTRIC  
 ACCOUNT 369.01 SERVICES - OVERHEAD

ORIGINAL LIFE TABLE

PLACEMENT BAND 1887-2015			EXPERIENCE BAND 1887-2015			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
0.0	75,446,141	42,934	0.0006	0.9994	100.00	
0.5	67,135,567	98,405	0.0015	0.9985	99.94	
1.5	59,682,314	122,832	0.0021	0.9979	99.80	
2.5	49,239,367	136,752	0.0028	0.9972	99.59	
3.5	44,148,413	159,946	0.0036	0.9964	99.31	
4.5	42,039,430	183,260	0.0044	0.9956	98.95	
5.5	41,671,715	206,612	0.0050	0.9950	98.52	
6.5	41,264,508	231,168	0.0056	0.9944	98.03	
7.5	40,714,587	255,772	0.0063	0.9937	97.49	
8.5	40,080,888	279,741	0.0070	0.9930	96.87	
9.5	39,471,446	305,144	0.0077	0.9923	96.20	
10.5	38,848,007	333,303	0.0086	0.9914	95.45	
11.5	38,109,103	356,303	0.0093	0.9907	94.63	
12.5	37,619,928	377,052	0.0100	0.9900	93.75	
13.5	36,984,218	392,460	0.0106	0.9894	92.81	
14.5	36,314,426	415,021	0.0114	0.9886	91.83	
15.5	35,659,388	433,411	0.0122	0.9878	90.78	
16.5	34,998,337	439,724	0.0126	0.9874	89.67	
17.5	34,289,612	459,540	0.0134	0.9866	88.55	
18.5	33,497,040	470,175	0.0140	0.9860	87.36	
19.5	32,708,882	479,990	0.0147	0.9853	86.13	
20.5	31,946,363	481,179	0.0151	0.9849	84.87	
21.5	31,228,773	477,797	0.0153	0.9847	83.59	
22.5	30,594,539	466,766	0.0153	0.9847	82.31	
23.5	29,972,582	458,714	0.0153	0.9847	81.06	
24.5	29,342,151	441,565	0.0150	0.9850	79.82	
25.5	28,723,353	418,071	0.0146	0.9854	78.61	
26.5	28,088,154	416,414	0.0148	0.9852	77.47	
27.5	26,618,111	399,324	0.0150	0.9850	76.32	
28.5	25,398,362	374,045	0.0147	0.9853	75.18	
29.5	24,352,623	349,100	0.0143	0.9857	74.07	
30.5	23,368,934	342,251	0.0146	0.9854	73.01	
31.5	22,350,925	308,520	0.0138	0.9862	71.94	
32.5	21,283,462	262,546	0.0123	0.9877	70.95	
33.5	19,907,468	268,497	0.0135	0.9865	70.07	
34.5	18,491,645	221,880	0.0120	0.9880	69.13	
35.5	17,298,772	206,933	0.0120	0.9880	68.30	
36.5	15,980,355	173,177	0.0108	0.9892	67.48	
37.5	14,726,169	178,969	0.0122	0.9878	66.75	
38.5	12,825,689	150,749	0.0118	0.9882	65.94	

PORTLAND GENERAL ELECTRIC

ACCOUNT 369.01 SERVICES - OVERHEAD

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1887-2015			EXPERIENCE BAND 1887-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	11,237,609	116,243	0.0103	0.9897	65.16
40.5	9,980,038	115,806	0.0116	0.9884	64.49
41.5	8,706,215	126,961	0.0146	0.9854	63.74
42.5	7,334,328	128,074	0.0175	0.9825	62.81
43.5	5,997,586	107,443	0.0179	0.9821	61.71
44.5	4,944,427	80,998	0.0164	0.9836	60.61
45.5	4,230,237	81,406	0.0192	0.9808	59.61
46.5	3,540,615	68,552	0.0194	0.9806	58.47
47.5	2,988,575	52,685	0.0176	0.9824	57.34
48.5	2,645,806	88,015	0.0333	0.9667	56.32
49.5	2,035,322	77,876	0.0383	0.9617	54.45
50.5	1,542,804	77,630	0.0503	0.9497	52.37
51.5	1,066,487	52,589	0.0493	0.9507	49.73
52.5	768,069	37,434	0.0487	0.9513	47.28
53.5	572,778	32,334	0.0565	0.9435	44.98
54.5	415,933	30,135	0.0725	0.9275	42.44
55.5	276,959	23,160	0.0836	0.9164	39.36
56.5	175,333	14,692	0.0838	0.9162	36.07
57.5	116,143	11,524	0.0992	0.9008	33.05
58.5	72,688	8,846	0.1217	0.8783	29.77
59.5	40,544	5,430	0.1339	0.8661	26.15
60.5	21,917	3,222	0.1470	0.8530	22.64
61.5	11,494	1,926	0.1675	0.8325	19.32
62.5	5,543	1,034	0.1865	0.8135	16.08
63.5	2,647	909	0.3433	0.6567	13.08
64.5					8.59



PORTLAND GENERAL ELECTRIC

ACCOUNT 369.01 SERVICES - OVERHEAD

ORIGINAL LIFE TABLE

PLACEMENT BAND 1938-2015			EXPERIENCE BAND 1980-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	47,155,315	18,939	0.0004	0.9996	100.00
0.5	40,157,171	43,221	0.0011	0.9989	99.96
1.5	34,029,706	55,000	0.0016	0.9984	99.85
2.5	25,619,076	55,610	0.0022	0.9978	99.69
3.5	22,275,256	63,856	0.0029	0.9971	99.47
4.5	21,609,577	70,704	0.0033	0.9967	99.19
5.5	22,751,552	77,826	0.0034	0.9966	98.86
6.5	24,016,116	87,402	0.0036	0.9964	98.53
7.5	25,159,490	97,303	0.0039	0.9961	98.17
8.5	25,947,137	105,487	0.0041	0.9959	97.79
9.5	26,405,047	115,130	0.0044	0.9956	97.39
10.5	26,882,822	127,315	0.0047	0.9953	96.97
11.5	27,117,420	135,636	0.0050	0.9950	96.51
12.5	27,340,094	138,507	0.0051	0.9949	96.02
13.5	27,760,557	137,847	0.0050	0.9950	95.54
14.5	28,026,564	144,012	0.0051	0.9949	95.06
15.5	28,331,046	149,700	0.0053	0.9947	94.57
16.5	28,409,771	148,862	0.0052	0.9948	94.08
17.5	28,310,730	159,609	0.0056	0.9944	93.58
18.5	28,095,065	162,593	0.0058	0.9942	93.05
19.5	27,868,106	165,681	0.0059	0.9941	92.52
20.5	27,630,740	158,392	0.0057	0.9943	91.97
21.5	27,382,263	149,505	0.0055	0.9945	91.44
22.5	27,210,903	142,831	0.0052	0.9948	90.94
23.5	27,045,986	147,330	0.0054	0.9946	90.46
24.5	26,835,649	148,337	0.0055	0.9945	89.97
25.5	26,600,603	149,724	0.0056	0.9944	89.47
26.5	26,315,414	171,371	0.0065	0.9935	88.97
27.5	25,155,076	176,912	0.0070	0.9930	88.39
28.5	24,213,592	175,194	0.0072	0.9928	87.77
29.5	23,418,101	171,597	0.0073	0.9927	87.13
30.5	22,658,195	187,401	0.0083	0.9917	86.49
31.5	21,841,705	184,506	0.0084	0.9916	85.78
32.5	20,937,082	167,708	0.0080	0.9920	85.05
33.5	19,679,332	200,030	0.0102	0.9898	84.37
34.5	18,341,165	175,533	0.0096	0.9904	83.52
35.5	17,198,956	174,828	0.0102	0.9898	82.72
36.5	15,914,542	151,755	0.0095	0.9905	81.88
37.5	14,683,605	165,556	0.0113	0.9887	81.09
38.5	12,799,055	141,257	0.0110	0.9890	80.18

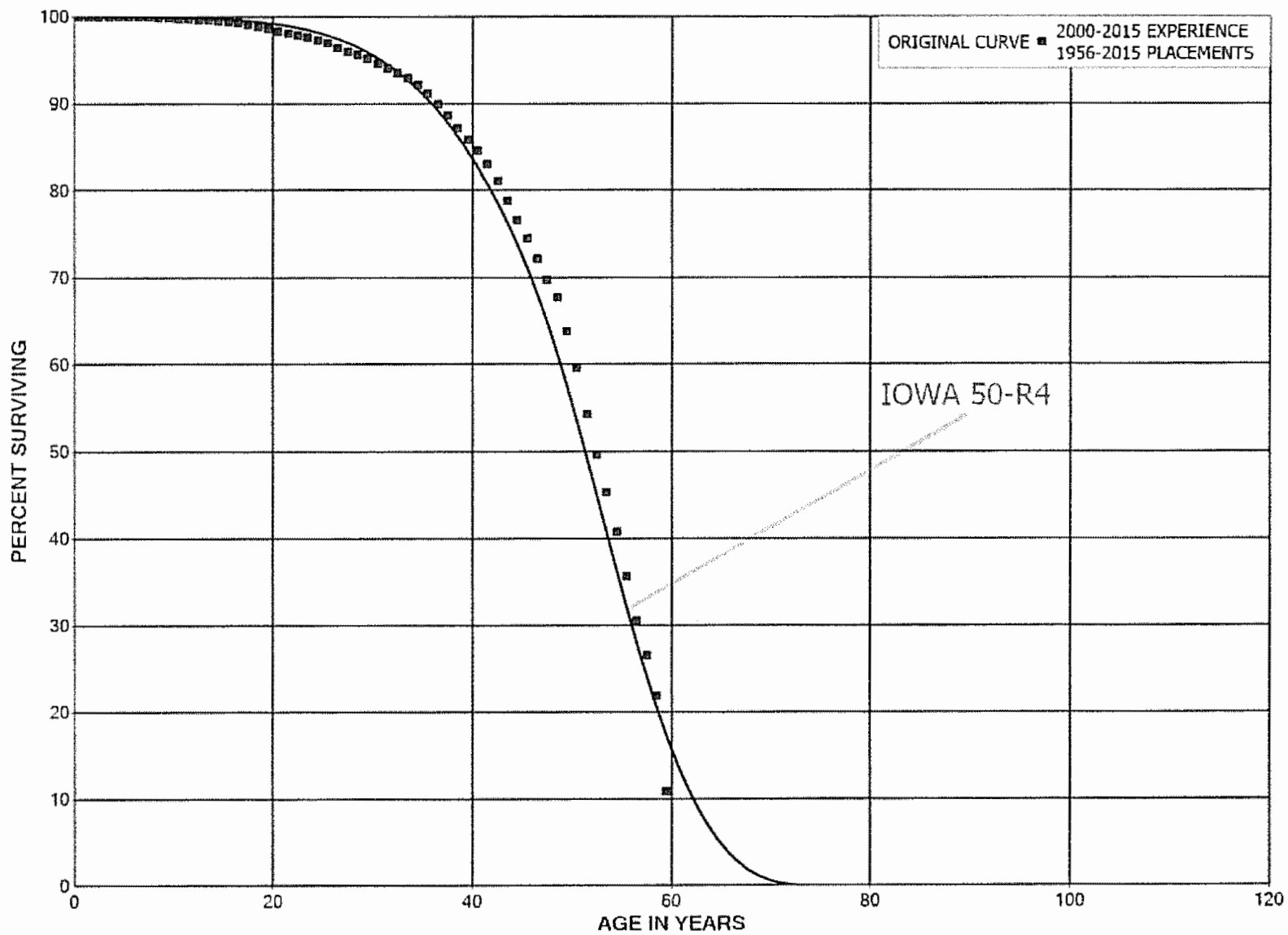
PORTLAND GENERAL ELECTRIC

ACCOUNT 369.01 SERVICES - OVERHEAD

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1938-2015			EXPERIENCE BAND 1980-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	11,222,077	109,910	0.0098	0.9902	79.30
40.5	9,971,557	111,597	0.0112	0.9888	78.52
41.5	8,702,040	124,614	0.0143	0.9857	77.64
42.5	7,332,500	126,692	0.0173	0.9827	76.53
43.5	5,997,140	106,998	0.0178	0.9822	75.21
44.5	4,944,427	80,998	0.0164	0.9836	73.86
45.5	4,230,237	81,406	0.0192	0.9808	72.65
46.5	3,540,615	68,552	0.0194	0.9806	71.26
47.5	2,988,575	52,685	0.0176	0.9824	69.88
48.5	2,645,806	88,015	0.0333	0.9667	68.64
49.5	2,035,322	77,876	0.0383	0.9617	66.36
50.5	1,542,804	77,630	0.0503	0.9497	63.82
51.5	1,066,487	52,589	0.0493	0.9507	60.61
52.5	768,069	37,434	0.0487	0.9513	57.62
53.5	572,778	32,334	0.0565	0.9435	54.81
54.5	415,933	30,135	0.0725	0.9275	51.72
55.5	276,959	23,160	0.0836	0.9164	47.97
56.5	175,333	14,692	0.0838	0.9162	43.96
57.5	116,143	11,524	0.0992	0.9008	40.28
58.5	72,688	8,846	0.1217	0.8783	36.28
59.5	40,544	5,430	0.1339	0.8661	31.87
60.5	21,917	3,222	0.1470	0.8530	27.60
61.5	11,494	1,926	0.1675	0.8325	23.54
62.5	5,543	1,034	0.1865	0.8135	19.60
63.5	2,647	909	0.3433	0.6567	15.94
64.5					10.47

PORTLAND GENERAL ELECTRIC  
ACCOUNT 369.03 SERVICES - UNDERGROUND  
ORIGINAL AND SMOOTH SURVIVOR CURVES



Gannett Fleming

VII-164

Portland General Electric  
December 31, 2015

PORTLAND GENERAL ELECTRIC

ACCOUNT 369.03 SERVICES - UNDERGROUND

ORIGINAL LIFE TABLE

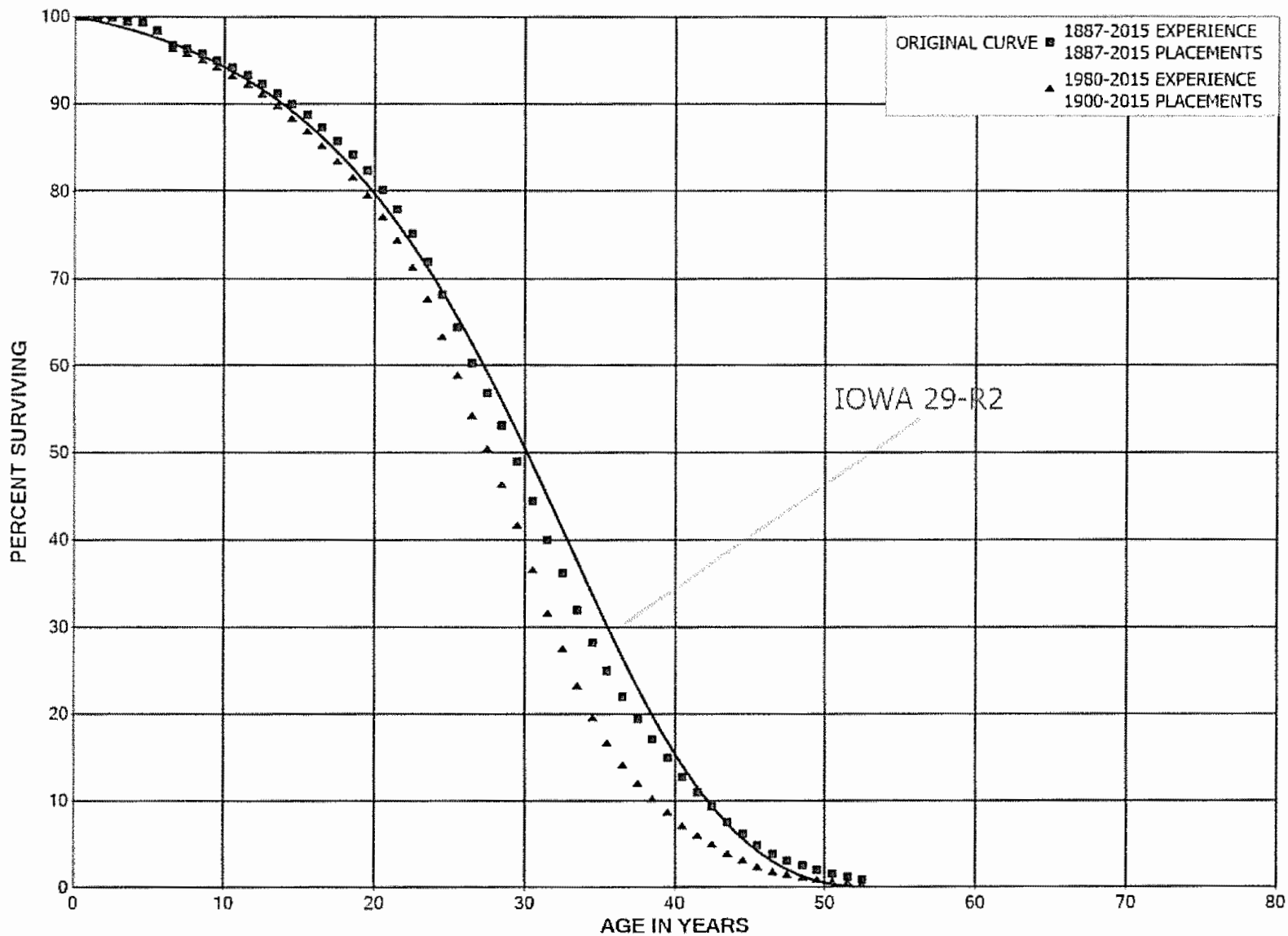
PLACEMENT BAND 1956-2015			EXPERIENCE BAND 2000-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	180,543,686		0.0000	1.0000	100.00
0.5	173,459,361	762	0.0000	1.0000	100.00
1.5	167,980,609	14,878	0.0001	0.9999	100.00
2.5	173,298,633	6,003	0.0000	1.0000	99.99
3.5	184,504,277	5,564	0.0000	1.0000	99.99
4.5	193,752,102	25,639	0.0001	0.9999	99.98
5.5	196,900,237	37,470	0.0002	0.9998	99.97
6.5	195,761,716	68,492	0.0003	0.9997	99.95
7.5	190,073,039	93,924	0.0005	0.9995	99.92
8.5	181,349,108	95,984	0.0005	0.9995	99.87
9.5	174,951,566	104,234	0.0006	0.9994	99.81
10.5	171,196,634	142,682	0.0008	0.9992	99.76
11.5	158,909,871	7,290	0.0000	1.0000	99.67
12.5	157,615,762	125,611	0.0008	0.9992	99.67
13.5	150,784,676	147,668	0.0010	0.9990	99.59
14.5	143,155,683	147,675	0.0010	0.9990	99.49
15.5	136,059,555	156,176	0.0011	0.9989	99.39
16.5	128,597,664	206,965	0.0016	0.9984	99.27
17.5	119,432,133	279,538	0.0023	0.9977	99.11
18.5	108,340,701	289,173	0.0027	0.9973	98.88
19.5	99,050,079	287,531	0.0029	0.9971	98.62
20.5	92,286,610	261,412	0.0028	0.9972	98.33
21.5	87,344,499	193,098	0.0022	0.9978	98.05
22.5	84,979,121	213,387	0.0025	0.9975	97.84
23.5	81,971,803	261,370	0.0032	0.9968	97.59
24.5	77,231,954	301,329	0.0039	0.9961	97.28
25.5	72,328,138	406,531	0.0056	0.9944	96.90
26.5	65,663,451	257,281	0.0039	0.9961	96.36
27.5	63,786,156	262,084	0.0041	0.9959	95.98
28.5	62,131,942	297,303	0.0048	0.9952	95.58
29.5	59,658,101	330,564	0.0055	0.9945	95.13
30.5	57,126,102	324,308	0.0057	0.9943	94.60
31.5	55,121,935	300,391	0.0054	0.9946	94.06
32.5	53,392,990	313,181	0.0059	0.9941	93.55
33.5	52,370,431	438,964	0.0084	0.9916	93.00
34.5	49,921,141	538,165	0.0108	0.9892	92.22
35.5	46,380,093	649,122	0.0140	0.9860	91.23
36.5	41,339,505	629,320	0.0152	0.9848	89.95
37.5	36,364,579	555,581	0.0153	0.9847	88.58
38.5	32,361,515	508,511	0.0157	0.9843	87.23

PORTLAND GENERAL ELECTRIC  
 ACCOUNT 369.03 SERVICES - UNDERGROUND

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1956-2015			EXPERIENCE BAND 2000-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	28,991,385	435,920	0.0150	0.9850	85.86
40.5	26,266,522	473,699	0.0180	0.9820	84.57
41.5	23,336,088	537,789	0.0230	0.9770	83.04
42.5	20,088,481	565,908	0.0282	0.9718	81.13
43.5	17,034,337	491,860	0.0289	0.9711	78.84
44.5	14,329,223	379,284	0.0265	0.9735	76.57
45.5	12,447,265	401,845	0.0323	0.9677	74.54
46.5	10,571,401	358,084	0.0339	0.9661	72.13
47.5	9,018,665	258,315	0.0286	0.9714	69.69
48.5	8,044,948	462,478	0.0575	0.9425	67.69
49.5	6,288,241	410,294	0.0652	0.9348	63.80
50.5	4,847,592	432,103	0.0891	0.9109	59.64
51.5	3,422,343	297,166	0.0868	0.9132	54.32
52.5	2,512,141	217,567	0.0866	0.9134	49.61
53.5	1,898,035	192,504	0.1014	0.8986	45.31
54.5	1,390,071	173,131	0.1245	0.8755	40.71
55.5	959,615	139,739	0.1456	0.8544	35.64
56.5	635,892	83,220	0.1309	0.8691	30.45
57.5	451,008	78,748	0.1746	0.8254	26.47
58.5	294,716	148,466	0.5038	0.4962	21.85
59.5					10.84

PORTLAND GENERAL ELECTRIC  
ACCOUNT 370 METERS  
ORIGINAL AND SMOOTH SURVIVOR CURVES



Gannett Fleming

VII-167

Portland General Electric  
December 31, 2015

PORTLAND GENERAL ELECTRIC

ACCOUNT 370 METERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1887-2015

EXPERIENCE BAND 1887-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	89,307,260	14,363	0.0002	0.9998	100.00
0.5	89,050,981	35,765	0.0004	0.9996	99.98
1.5	85,962,796	51,302	0.0006	0.9994	99.94
2.5	86,280,596	427,693	0.0050	0.9950	99.88
3.5	80,999,793	113,288	0.0014	0.9986	99.39
4.5	78,884,968	683,162	0.0087	0.9913	99.25
5.5	77,386,039	1,291,233	0.0167	0.9833	98.39
6.5	73,440,830	347,548	0.0047	0.9953	96.75
7.5	60,510,584	382,279	0.0063	0.9937	96.29
8.5	57,138,165	406,292	0.0071	0.9929	95.68
9.5	54,038,379	471,802	0.0087	0.9913	95.00
10.5	51,187,063	478,320	0.0093	0.9907	94.17
11.5	46,341,438	499,056	0.0108	0.9892	93.29
12.5	43,831,068	516,756	0.0118	0.9882	92.29
13.5	41,960,225	551,554	0.0131	0.9869	91.20
14.5	39,787,439	578,723	0.0145	0.9855	90.00
15.5	37,704,839	592,474	0.0157	0.9843	88.69
16.5	34,526,018	605,959	0.0176	0.9824	87.30
17.5	32,130,657	595,913	0.0185	0.9815	85.77
18.5	29,539,851	633,544	0.0214	0.9786	84.18
19.5	27,401,382	723,056	0.0264	0.9736	82.37
20.5	25,821,283	734,153	0.0284	0.9716	80.20
21.5	23,296,126	825,001	0.0354	0.9646	77.92
22.5	22,101,600	938,357	0.0425	0.9575	75.16
23.5	20,127,423	1,048,961	0.0521	0.9479	71.97
24.5	18,358,475	1,031,004	0.0562	0.9438	68.22
25.5	16,587,099	1,053,493	0.0635	0.9365	64.38
26.5	15,432,968	891,218	0.0577	0.9423	60.30
27.5	13,772,293	906,995	0.0659	0.9341	56.81
28.5	11,616,778	909,567	0.0783	0.9217	53.07
29.5	9,719,291	901,338	0.0927	0.9073	48.92
30.5	7,755,410	767,285	0.0989	0.9011	44.38
31.5	6,843,474	643,625	0.0940	0.9060	39.99
32.5	6,196,435	732,346	0.1182	0.8818	36.23
33.5	5,376,938	636,557	0.1184	0.8816	31.95
34.5	4,690,621	541,356	0.1154	0.8846	28.16
35.5	4,128,711	487,828	0.1182	0.8818	24.91
36.5	3,640,128	435,010	0.1195	0.8805	21.97
37.5	3,191,677	379,199	0.1188	0.8812	19.34
38.5	2,811,274	353,293	0.1257	0.8743	17.05

PORTLAND GENERAL ELECTRIC

ACCOUNT 370 METERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1887-2015			EXPERIENCE BAND 1887-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	2,453,276	356,791	0.1454	0.8546	14.90
40.5	2,081,399	288,372	0.1385	0.8615	12.74
41.5	1,787,364	271,533	0.1519	0.8481	10.97
42.5	1,507,975	283,399	0.1879	0.8121	9.31
43.5	1,219,995	220,279	0.1806	0.8194	7.56
44.5	997,143	218,611	0.2192	0.7808	6.19
45.5	778,531	156,787	0.2014	0.7986	4.83
46.5	620,162	119,097	0.1920	0.8080	3.86
47.5	478,275	94,320	0.1972	0.8028	3.12
48.5	366,387	77,266	0.2109	0.7891	2.50
49.5	286,821	74,595	0.2601	0.7399	1.98
50.5	212,226	47,593	0.2243	0.7757	1.46
51.5	164,633	46,392	0.2818	0.7182	1.13
52.5	118,240	39,684	0.3356	0.6644	0.81
53.5	78,556	27,080	0.3447	0.6553	0.54
54.5	51,477	13,847	0.2690	0.7310	0.35
55.5	37,630	12,241	0.3253	0.6747	0.26
56.5	25,389	7,544	0.2971	0.7029	0.17
57.5	17,845	5,642	0.3162	0.6838	0.12
58.5	12,203	3,020	0.2475	0.7525	0.08
59.5	9,183	1,937	0.2109	0.7891	0.06
60.5	7,246	930	0.1283	0.8717	0.05
61.5	4,229	1,399	0.3307	0.6693	0.04
62.5	2,831	181	0.0639	0.9361	0.03
63.5	2,462	367	0.1492	0.8508	0.03
64.5	2,095	1,122	0.5355	0.4645	0.02
65.5	973	543	0.5583	0.4417	0.01
66.5	430	430	1.0000		0.00
67.5					



PORTLAND GENERAL ELECTRIC

ACCOUNT 370 METERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1900-2015

EXPERIENCE BAND 1980-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	68,998,404	9,797	0.0001	0.9999	100.00
0.5	70,599,024	25,719	0.0004	0.9996	99.99
1.5	69,627,671	39,947	0.0006	0.9994	99.95
2.5	70,553,944	414,639	0.0059	0.9941	99.89
3.5	65,299,640	97,282	0.0015	0.9985	99.30
4.5	63,714,864	664,940	0.0104	0.9896	99.16
5.5	62,691,479	1,270,246	0.0203	0.9797	98.12
6.5	59,385,469	323,857	0.0055	0.9945	96.13
7.5	47,015,378	355,563	0.0076	0.9924	95.61
8.5	44,186,940	376,340	0.0085	0.9915	94.89
9.5	42,425,239	440,400	0.0104	0.9896	94.08
10.5	40,210,601	443,700	0.0110	0.9890	93.10
11.5	35,907,090	461,224	0.0128	0.9872	92.07
12.5	33,882,023	474,979	0.0140	0.9860	90.89
13.5	32,086,230	503,867	0.0157	0.9843	89.62
14.5	30,439,608	528,452	0.0174	0.9826	88.21
15.5	28,922,830	537,902	0.0186	0.9814	86.68
16.5	26,190,086	546,382	0.0209	0.9791	85.07
17.5	24,235,221	531,875	0.0219	0.9781	83.29
18.5	22,096,164	564,430	0.0255	0.9745	81.46
19.5	20,909,916	654,065	0.0313	0.9687	79.38
20.5	19,747,388	660,852	0.0335	0.9665	76.90
21.5	17,543,167	748,997	0.0427	0.9573	74.33
22.5	16,626,265	857,879	0.0516	0.9484	71.15
23.5	14,956,126	962,107	0.0643	0.9357	67.48
24.5	13,478,907	937,817	0.0696	0.9304	63.14
25.5	12,005,244	951,416	0.0793	0.9207	58.75
26.5	11,155,919	781,894	0.0701	0.9299	54.09
27.5	9,731,246	792,140	0.0814	0.9186	50.30
28.5	7,848,329	790,886	0.1008	0.8992	46.21
29.5	6,377,876	783,792	0.1229	0.8771	41.55
30.5	4,633,126	647,620	0.1398	0.8602	36.44
31.5	4,210,392	533,773	0.1268	0.8732	31.35
32.5	4,000,498	631,769	0.1579	0.8421	27.38
33.5	3,437,540	541,201	0.1574	0.8426	23.05
34.5	2,934,302	445,854	0.1519	0.8481	19.42
35.5	2,539,395	390,569	0.1538	0.8462	16.47
36.5	2,159,450	330,034	0.1528	0.8472	13.94
37.5	1,843,802	273,883	0.1485	0.8515	11.81
38.5	1,673,669	255,046	0.1524	0.8476	10.05

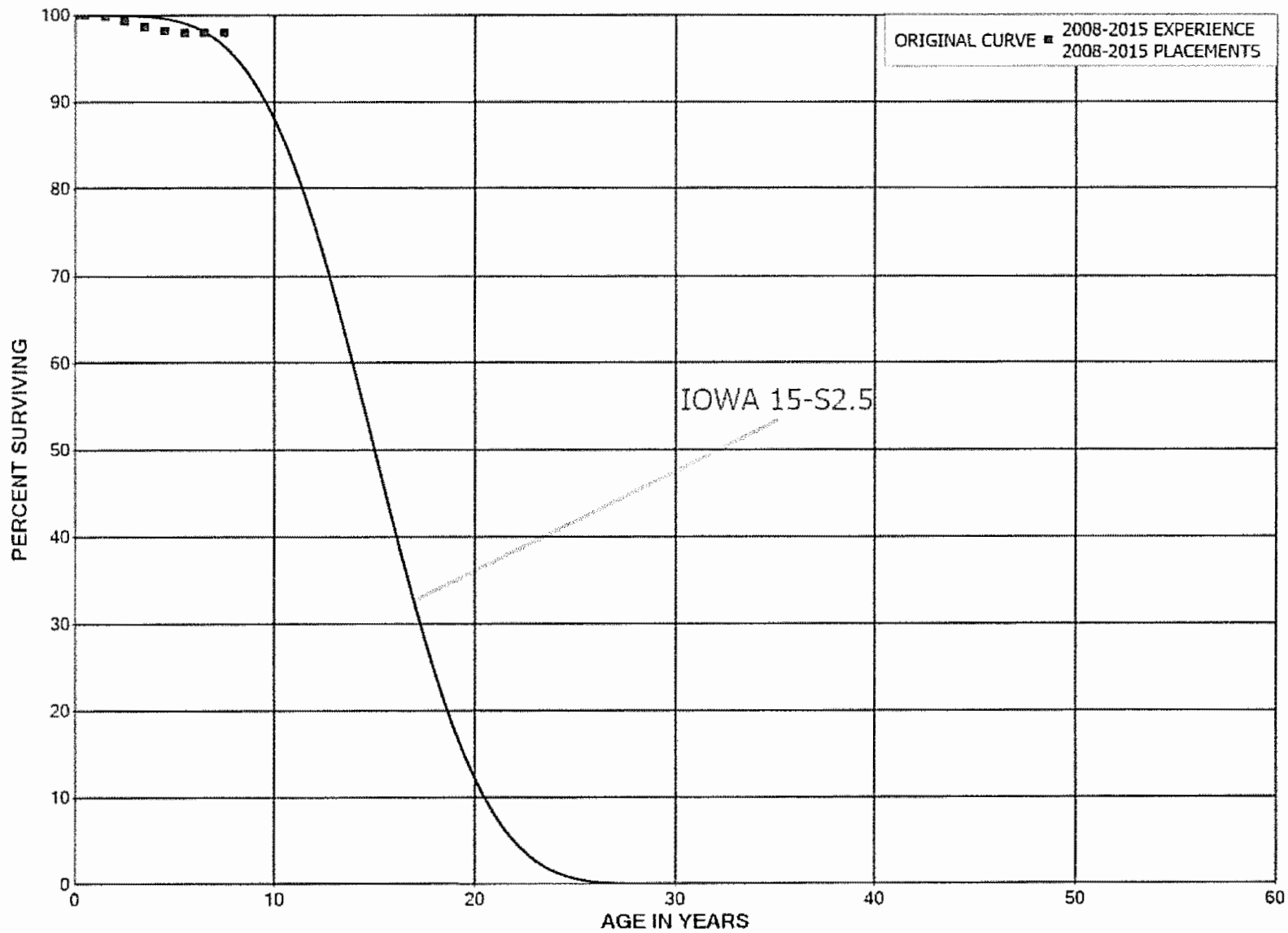
PORTLAND GENERAL ELECTRIC

ACCOUNT 370 METERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2015			EXPERIENCE BAND 1980-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	1,474,413	265,529	0.1801	0.8199	8.52
40.5	1,271,620	205,975	0.1620	0.8380	6.99
41.5	1,113,216	199,113	0.1789	0.8211	5.86
42.5	975,694	220,771	0.2263	0.7737	4.81
43.5	810,910	170,137	0.2098	0.7902	3.72
44.5	672,595	177,738	0.2643	0.7357	2.94
45.5	509,917	121,408	0.2381	0.7619	2.16
46.5	389,942	87,540	0.2245	0.7755	1.65
47.5	280,708	65,946	0.2349	0.7651	1.28
48.5	206,744	52,279	0.2529	0.7471	0.98
49.5	162,526	54,661	0.3363	0.6637	0.73
50.5	116,942	31,326	0.2679	0.7321	0.48
51.5	93,425	33,221	0.3556	0.6444	0.35
52.5	67,572	29,202	0.4322	0.5678	0.23
53.5	46,971	19,827	0.4221	0.5779	0.13
54.5	31,744	8,770	0.2763	0.7237	0.08
55.5	25,805	8,884	0.3443	0.6557	0.05
56.5	19,010	5,547	0.2918	0.7082	0.04
57.5	14,621	4,488	0.3070	0.6930	0.03
58.5	10,663	2,441	0.2289	0.7711	0.02
59.5	8,422	1,479	0.1756	0.8244	0.01
60.5	7,012	696	0.0992	0.9008	0.01
61.5	4,229	1,399	0.3307	0.6693	0.01
62.5	2,831	181	0.0639	0.9361	0.01
63.5	2,462	367	0.1492	0.8508	0.01
64.5	2,095	1,122	0.5355	0.4645	0.01
65.5	973	543	0.5583	0.4417	0.00
66.5	430	430	1.0000		0.00
67.5					

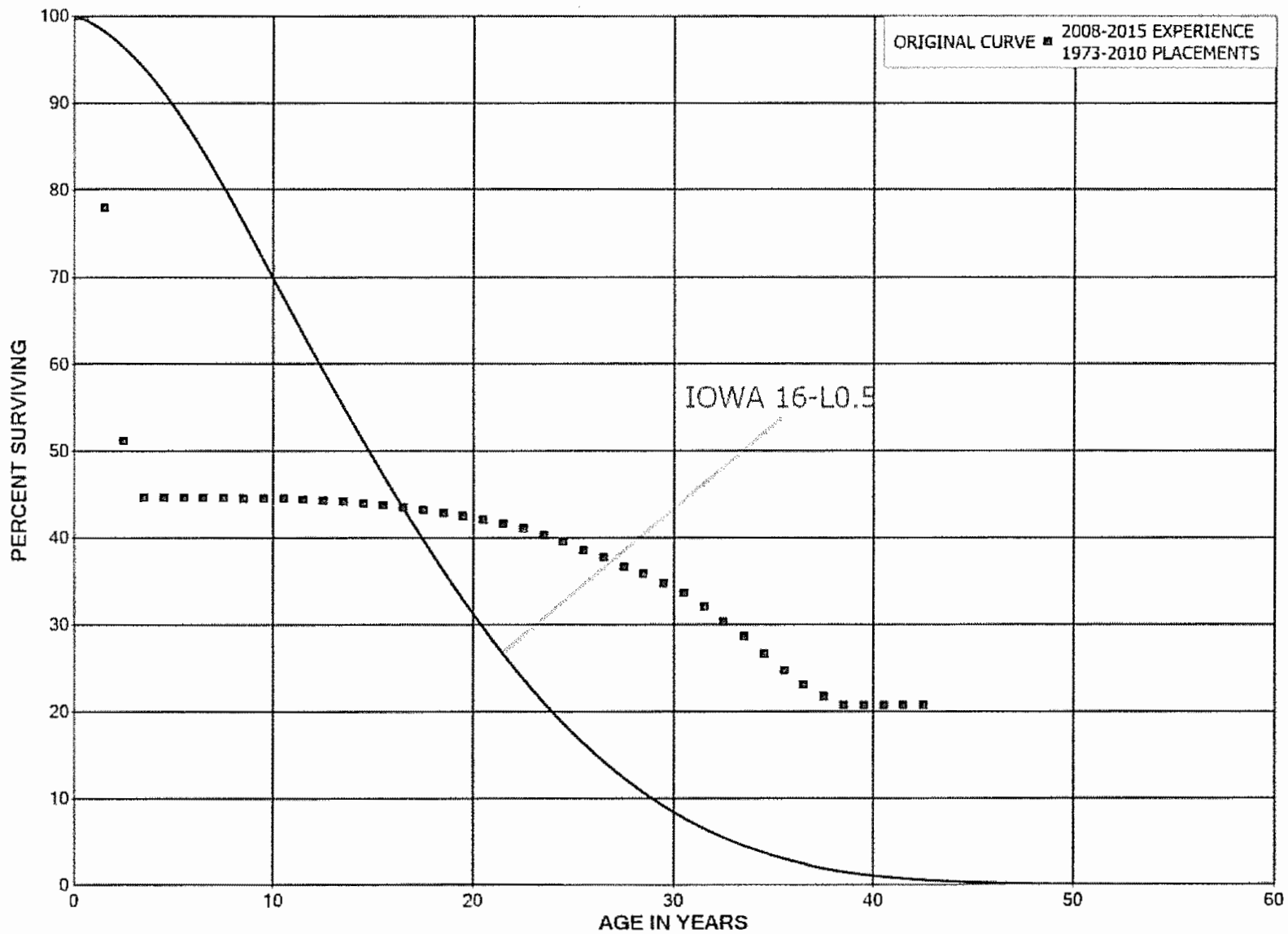
PORTLAND GENERAL ELECTRIC  
ACCOUNT 370.01 METERS - AMI  
ORIGINAL AND SMOOTH SURVIVOR CURVES



PORTLAND GENERAL ELECTRIC  
 ACCOUNT 370.01 METERS - AMI  
 ORIGINAL LIFE TABLE

PLACEMENT BAND 2008-2015			EXPERIENCE BAND 2008-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	138,478,517		0.0000	1.0000	100.00
0.5	127,900,559	263,914	0.0021	0.9979	100.00
1.5	117,403,725	608,749	0.0052	0.9948	99.79
2.5	109,067,377	682,516	0.0063	0.9937	99.28
3.5	106,729,365	539,069	0.0051	0.9949	98.65
4.5	104,743,828	181,182	0.0017	0.9983	98.16
5.5	1,376,217		0.0000	1.0000	97.99
6.5	1,376,217		0.0000	1.0000	97.99
7.5					97.99

PORTLAND GENERAL ELECTRIC  
 ACCOUNT 370.02 METERS - RETAINED  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



PORTLAND GENERAL ELECTRIC

ACCOUNT 370.02 METERS - RETAINED

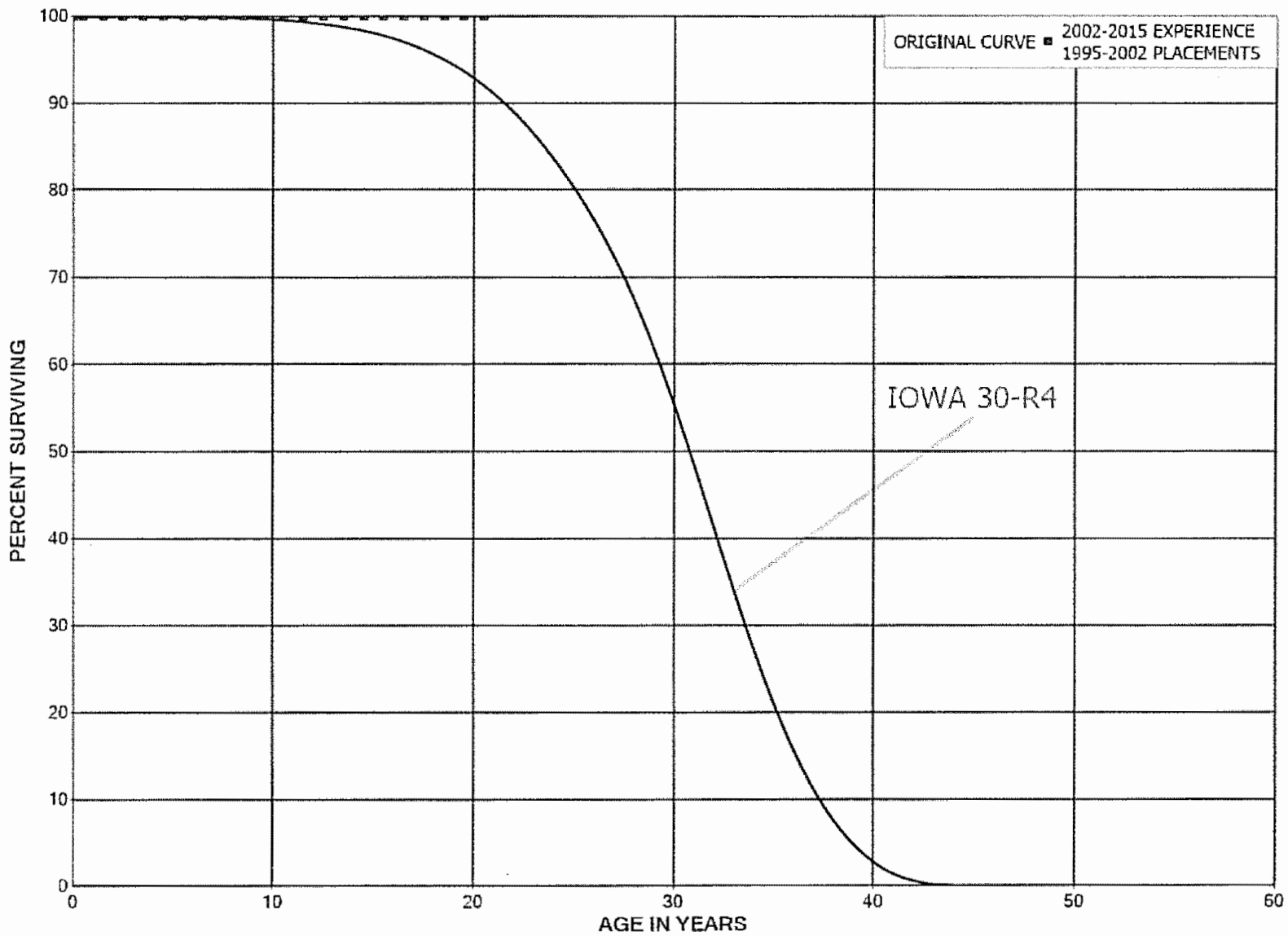
ORIGINAL LIFE TABLE

PLACEMENT BAND 1973-2010			EXPERIENCE BAND 2008-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,768,296		0.0000	1.0000	100.00
0.5	2,376,309	524,770	0.2208	0.7792	100.00
1.5	3,069,937	1,055,000	0.3437	0.6563	77.92
2.5	3,823,792	487,990	0.1276	0.8724	51.14
3.5	3,769,475	656	0.0002	0.9998	44.61
4.5	3,924,664	793	0.0002	0.9998	44.61
5.5	3,209,694	546	0.0002	0.9998	44.60
6.5	3,148,933	1,177	0.0004	0.9996	44.59
7.5	3,205,162	1,236	0.0004	0.9996	44.57
8.5	3,085,463	2,895	0.0009	0.9991	44.56
9.5	2,566,598	2,771	0.0011	0.9989	44.51
10.5	2,056,256	3,650	0.0018	0.9982	44.47
11.5	1,933,641	5,298	0.0027	0.9973	44.39
12.5	1,904,975	6,014	0.0032	0.9968	44.27
13.5	1,730,226	7,088	0.0041	0.9959	44.13
14.5	1,582,451	7,447	0.0047	0.9953	43.94
15.5	1,346,960	7,805	0.0058	0.9942	43.74
16.5	1,385,492	8,386	0.0061	0.9939	43.48
17.5	1,357,820	12,196	0.0090	0.9910	43.22
18.5	1,227,806	10,337	0.0084	0.9916	42.83
19.5	1,130,766	12,039	0.0106	0.9894	42.47
20.5	1,079,456	9,528	0.0088	0.9912	42.02
21.5	975,395	14,819	0.0152	0.9848	41.65
22.5	903,549	16,508	0.0183	0.9817	41.02
23.5	766,010	15,104	0.0197	0.9803	40.27
24.5	639,943	15,085	0.0236	0.9764	39.47
25.5	601,659	12,317	0.0205	0.9795	38.54
26.5	570,457	17,254	0.0302	0.9698	37.75
27.5	580,910	12,832	0.0221	0.9779	36.61
28.5	578,389	16,673	0.0288	0.9712	35.80
29.5	610,901	21,222	0.0347	0.9653	34.77
30.5	548,954	25,070	0.0457	0.9543	33.56
31.5	474,053	26,039	0.0549	0.9451	32.03
32.5	414,819	23,165	0.0558	0.9442	30.27
33.5	315,516	22,211	0.0704	0.9296	28.58
34.5	234,549	16,429	0.0700	0.9300	26.57
35.5	148,586	9,656	0.0650	0.9350	24.71
36.5	80,791	4,817	0.0596	0.9404	23.10
37.5	20,098	883	0.0439	0.9561	21.72
38.5	8,614		0.0000	1.0000	20.77

PORTLAND GENERAL ELECTRIC  
 ACCOUNT 370.02 METERS - RETAINED  
 ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1973-2010			EXPERIENCE BAND 2008-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	8,257		0.0000	1.0000	20.77
40.5	3,843		0.0000	1.0000	20.77
41.5	1,068		0.0000	1.0000	20.77
42.5					20.77

PORTLAND GENERAL ELECTRIC  
ACCOUNT 371 INSTALLATIONS ON CUSTOMERS' PREMISES  
ORIGINAL AND SMOOTH SURVIVOR CURVES



Gannett Fleming

VII-177

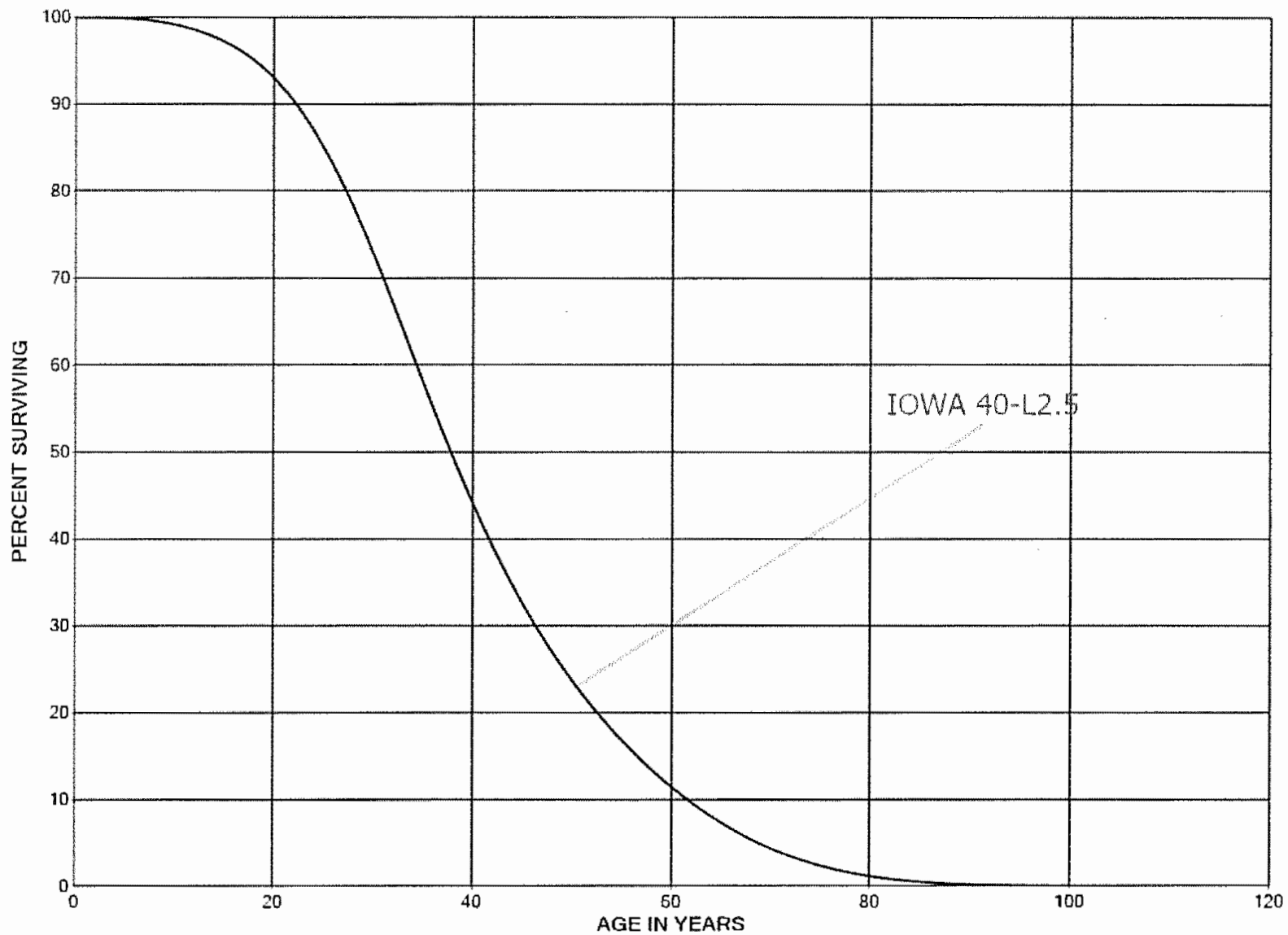
Portland General Electric  
December 31, 2015



PORTLAND GENERAL ELECTRIC  
 ACCOUNT 371 INSTALLATIONS ON CUSTOMERS' PREMISES  
 ORIGINAL LIFE TABLE

PLACEMENT BAND 1995-2002			EXPERIENCE BAND 2002-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	228,425		0.0000	1.0000	100.00
0.5	228,425		0.0000	1.0000	100.00
1.5	228,425		0.0000	1.0000	100.00
2.5	228,425		0.0000	1.0000	100.00
3.5	228,425		0.0000	1.0000	100.00
4.5	228,942		0.0000	1.0000	100.00
5.5	243,747		0.0000	1.0000	100.00
6.5	376,133		0.0000	1.0000	100.00
7.5	376,133		0.0000	1.0000	100.00
8.5	376,133		0.0000	1.0000	100.00
9.5	376,133		0.0000	1.0000	100.00
10.5	376,133		0.0000	1.0000	100.00
11.5	376,133		0.0000	1.0000	100.00
12.5	376,133		0.0000	1.0000	100.00
13.5	147,709		0.0000	1.0000	100.00
14.5	147,709		0.0000	1.0000	100.00
15.5	147,709		0.0000	1.0000	100.00
16.5	147,709		0.0000	1.0000	100.00
17.5	147,709		0.0000	1.0000	100.00
18.5	147,191		0.0000	1.0000	100.00
19.5	132,386		0.0000	1.0000	100.00
20.5					100.00

PORTLAND GENERAL ELECTRIC  
ACCOUNT 373.01 CIRCUITS - OTHER  
SMOOTH SURVIVOR CURVE

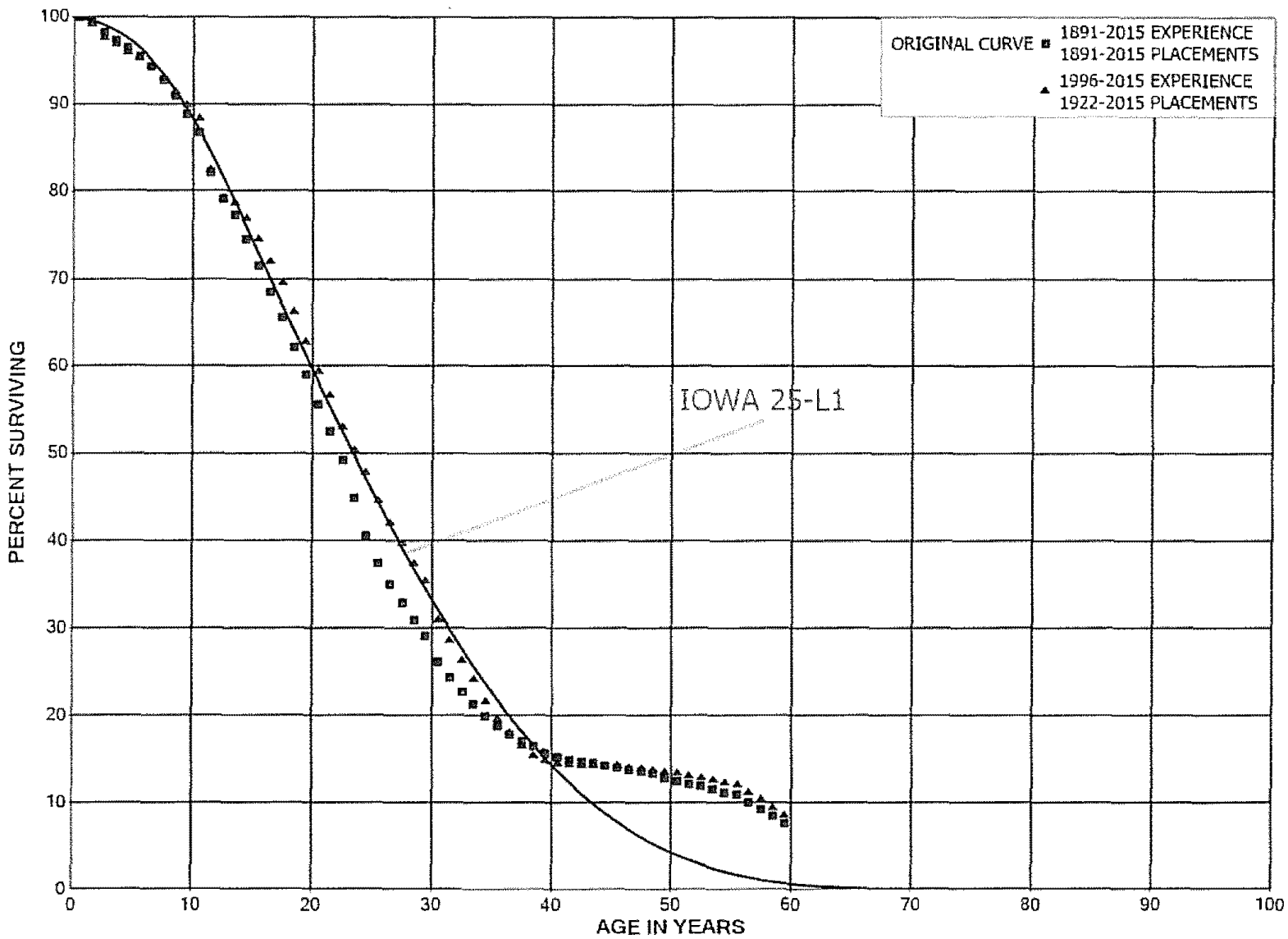


Gannett Fleming

VII-179

Portland General Electric  
December 31, 2015

PORTLAND GENERAL ELECTRIC  
 ACCOUNT 373.02 FIXTURES, ORNAMENTAL POSTS AND DEVICES  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



PORTLAND GENERAL ELECTRIC

ACCOUNT 373.02 FIXTURES, ORNAMENTAL POSTS AND DEVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1891-2015			EXPERIENCE BAND 1891-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	72,617,491	48,549	0.0007	0.9993	100.00
0.5	57,868,331	392,538	0.0068	0.9932	99.93
1.5	51,277,869	572,855	0.0112	0.9888	99.26
2.5	44,548,109	386,144	0.0087	0.9913	98.15
3.5	43,312,314	415,546	0.0096	0.9904	97.30
4.5	42,278,837	411,159	0.0097	0.9903	96.36
5.5	41,323,874	500,294	0.0121	0.9879	95.43
6.5	40,283,108	674,826	0.0168	0.9832	94.27
7.5	38,709,473	731,066	0.0189	0.9811	92.69
8.5	36,682,347	830,130	0.0226	0.9774	90.94
9.5	34,737,897	862,353	0.0248	0.9752	88.88
10.5	32,865,429	1,697,840	0.0517	0.9483	86.68
11.5	29,877,478	1,119,992	0.0375	0.9625	82.20
12.5	28,405,736	660,567	0.0233	0.9767	79.12
13.5	27,745,169	980,949	0.0354	0.9646	77.28
14.5	26,233,364	1,075,485	0.0410	0.9590	74.54
15.5	24,285,139	1,006,301	0.0414	0.9586	71.49
16.5	22,558,466	971,257	0.0431	0.9569	68.53
17.5	20,749,147	1,066,346	0.0514	0.9486	65.58
18.5	18,634,874	970,348	0.0521	0.9479	62.21
19.5	16,673,569	949,758	0.0570	0.9430	58.97
20.5	14,843,017	825,883	0.0556	0.9444	55.61
21.5	13,307,797	857,102	0.0644	0.9356	52.51
22.5	11,913,809	1,042,997	0.0875	0.9125	49.13
23.5	10,424,713	1,015,054	0.0974	0.9026	44.83
24.5	8,974,870	686,680	0.0765	0.9235	40.47
25.5	7,762,491	505,324	0.0651	0.9349	37.37
26.5	6,623,890	389,727	0.0588	0.9412	34.94
27.5	5,705,127	360,536	0.0632	0.9368	32.88
28.5	4,936,001	283,717	0.0575	0.9425	30.80
29.5	4,606,445	471,938	0.1025	0.8975	29.03
30.5	3,835,016	258,175	0.0673	0.9327	26.06
31.5	3,333,126	229,081	0.0687	0.9313	24.30
32.5	2,947,231	169,818	0.0576	0.9424	22.63
33.5	2,553,930	177,335	0.0694	0.9306	21.33
34.5	2,110,702	113,621	0.0538	0.9462	19.85
35.5	1,816,416	101,923	0.0561	0.9439	18.78
36.5	1,558,774	69,842	0.0448	0.9552	17.73
37.5	1,328,853	42,017	0.0316	0.9684	16.93
38.5	1,211,405	58,855	0.0486	0.9514	16.40

PORTLAND GENERAL ELECTRIC

ACCOUNT 373.02 FIXTURES, ORNAMENTAL POSTS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1891-2015			EXPERIENCE BAND 1891-2015			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	1,099,733	31,687	0.0288	0.9712	15.60	
40.5	1,027,121	18,668	0.0182	0.9818	15.15	
41.5	988,171	13,994	0.0142	0.9858	14.87	
42.5	956,865	16,686	0.0146	0.9854	14.66	
43.5	931,942	16,685	0.0179	0.9821	14.45	
44.5	909,918	13,354	0.0147	0.9853	14.19	
45.5	895,839	16,073	0.0179	0.9821	13.98	
46.5	879,767	15,332	0.0174	0.9826	13.73	
47.5	804,209	15,290	0.0190	0.9810	13.49	
48.5	669,908	26,290	0.0392	0.9608	13.24	
49.5	643,618	15,413	0.0239	0.9761	12.72	
50.5	628,205	16,025	0.0255	0.9745	12.41	
51.5	612,180	13,859	0.0226	0.9774	12.10	
52.5	598,322	17,303	0.0289	0.9711	11.82	
53.5	577,640	19,924	0.0345	0.9655	11.48	
54.5	551,556	14,964	0.0271	0.9729	11.08	
55.5	524,366	40,730	0.0777	0.9223	10.78	
56.5	470,937	35,007	0.0743	0.9257	9.95	
57.5	424,950	39,533	0.0930	0.9070	9.21	
58.5	322,133	34,203	0.1062	0.8938	8.35	
59.5	219,782	19,767	0.0899	0.9101	7.46	
60.5	169,648	12,665	0.0747	0.9253	6.79	
61.5	142,726	10,350	0.0725	0.9275	6.29	
62.5	122,251	9,922	0.0812	0.9188	5.83	
63.5	101,580	9,188	0.0905	0.9095	5.36	
64.5	83,535	8,056	0.0964	0.9036	4.87	
65.5	67,876	6,434	0.0948	0.9052	4.40	
66.5	53,378	4,718	0.0884	0.9116	3.98	
67.5	42,022	2,458	0.0585	0.9415	3.63	
68.5	37,136	3,739	0.1007	0.8993	3.42	
69.5	31,816	1,243	0.0391	0.9609	3.08	
70.5	28,653	3,307	0.1154	0.8846	2.96	
71.5	20,924	4,570	0.2184	0.7816	2.61	
72.5	15,472	1,032	0.0667	0.9333	2.04	
73.5	13,677	4,406	0.3222	0.6778	1.91	
74.5	3,256	248	0.0761	0.9239	1.29	
75.5	2,599	190	0.0730	0.9270	1.19	
76.5	1,968	152	0.0774	0.9226	1.11	
77.5	1,312	126	0.0957	0.9043	1.02	
78.5	1,004	13	0.0131	0.9869	0.92	

PORTLAND GENERAL ELECTRIC

ACCOUNT 373.02 FIXTURES, ORNAMENTAL POSTS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1891-2015			EXPERIENCE BAND 1891-2015			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	955	15	0.0161	0.9839	0.91	
80.5	845	60	0.0712	0.9288	0.90	
81.5	735	46	0.0632	0.9368	0.83	
82.5	633		0.0000	1.0000	0.78	
83.5	571		0.0000	1.0000	0.78	
84.5	489		0.0000	1.0000	0.78	
85.5	489	12	0.0235	0.9765	0.78	
86.5	478		0.0000	1.0000	0.76	
87.5	478		0.0000	1.0000	0.76	
88.5	478	110	0.2311	0.7689	0.76	
89.5	367	42	0.1137	0.8863	0.59	
90.5	326	79	0.2423	0.7577	0.52	
91.5	107		0.0000	1.0000	0.39	
92.5					0.39	

PORTLAND GENERAL ELECTRIC

ACCOUNT 373.02 FIXTURES, ORNAMENTAL POSTS AND DEVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1922-2015			EXPERIENCE BAND 1996-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	45,209,837	14,459	0.0003	0.9997	100.00
0.5	31,680,423	293,869	0.0093	0.9907	99.97
1.5	26,172,355	399,237	0.0153	0.9847	99.04
2.5	20,253,700	169,510	0.0084	0.9916	97.53
3.5	19,875,074	171,870	0.0086	0.9914	96.71
4.5	19,864,278	134,280	0.0068	0.9932	95.88
5.5	19,996,120	196,377	0.0098	0.9902	95.23
6.5	20,269,187	300,446	0.0148	0.9852	94.29
7.5	19,956,907	312,773	0.0157	0.9843	92.90
8.5	19,031,159	344,989	0.0181	0.9819	91.44
9.5	18,033,282	300,681	0.0167	0.9833	89.78
10.5	17,321,935	1,153,200	0.0666	0.9334	88.29
11.5	15,396,007	617,483	0.0401	0.9599	82.41
12.5	14,776,492	100,229	0.0068	0.9932	79.10
13.5	15,406,603	343,647	0.0223	0.9777	78.57
14.5	15,289,706	449,461	0.0294	0.9706	76.81
15.5	14,626,415	504,173	0.0345	0.9655	74.56
16.5	13,970,558	490,714	0.0351	0.9649	71.99
17.5	13,385,874	628,194	0.0469	0.9531	69.46
18.5	12,095,825	628,565	0.0520	0.9480	66.20
19.5	10,701,530	567,256	0.0530	0.9470	62.76
20.5	9,436,995	445,616	0.0472	0.9528	59.43
21.5	8,411,673	540,434	0.0642	0.9358	56.62
22.5	7,456,765	375,092	0.0503	0.9497	52.99
23.5	6,746,888	351,137	0.0520	0.9480	50.32
24.5	6,061,640	403,879	0.0666	0.9334	47.70
25.5	5,233,849	305,311	0.0583	0.9417	44.52
26.5	4,368,052	236,282	0.0541	0.9459	41.93
27.5	3,655,079	221,154	0.0605	0.9395	39.66
28.5	3,090,779	163,652	0.0529	0.9471	37.26
29.5	2,968,917	372,262	0.1254	0.8746	35.29
30.5	2,380,998	180,024	0.0756	0.9244	30.86
31.5	1,998,867	168,623	0.0844	0.9156	28.53
32.5	1,707,848	137,359	0.0804	0.9196	26.12
33.5	1,377,889	146,097	0.1060	0.8940	24.02
34.5	985,290	88,143	0.0895	0.9105	21.47
35.5	747,230	61,794	0.0827	0.9173	19.55
36.5	559,105	48,198	0.0862	0.9138	17.94
37.5	373,342	26,035	0.0697	0.9303	16.39
38.5	468,227	17,295	0.0369	0.9631	15.25

PORTLAND GENERAL ELECTRIC

ACCOUNT 373.02 FIXTURES, ORNAMENTAL POSTS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

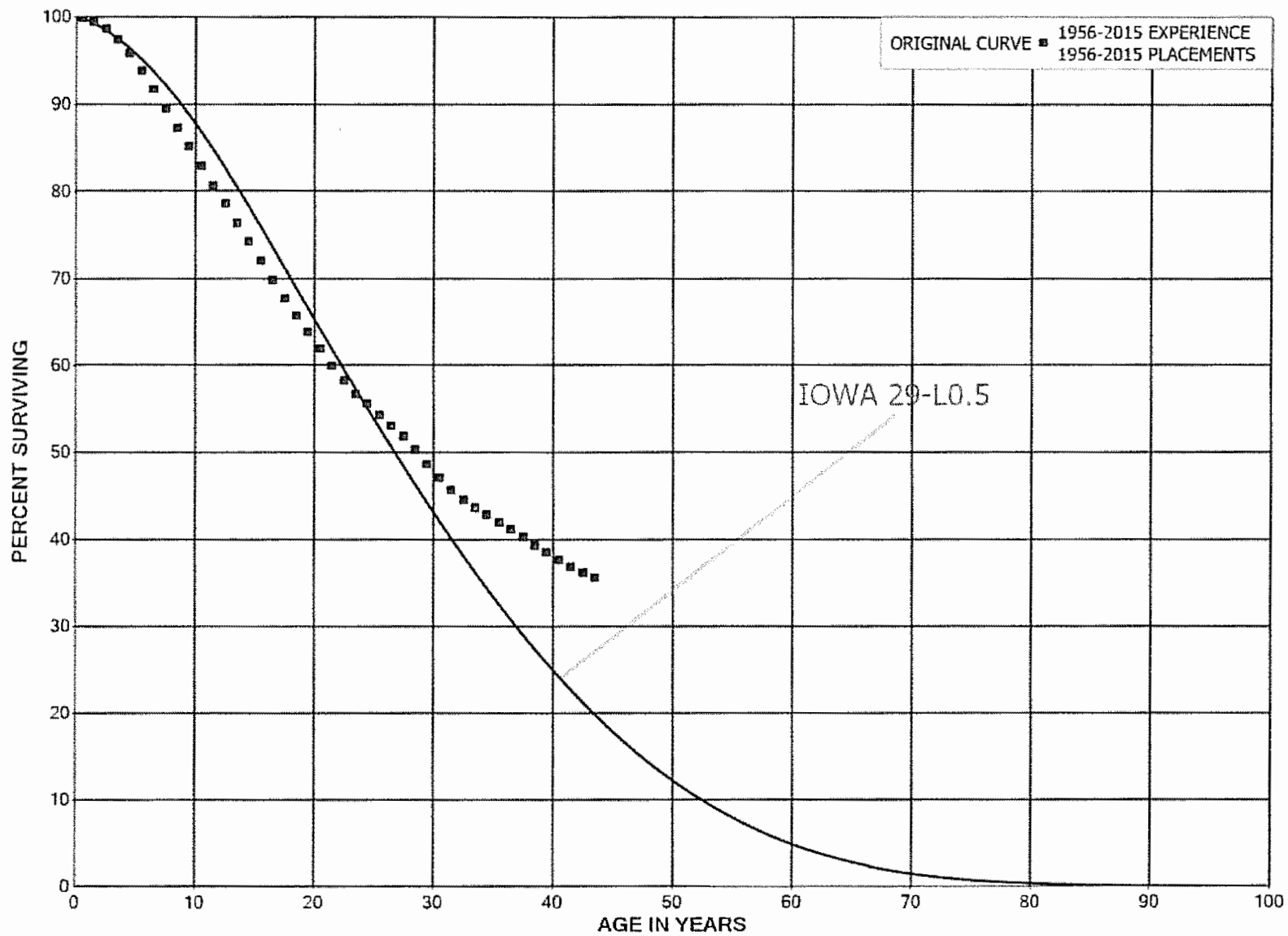
PLACEMENT BAND 1922-2015			EXPERIENCE BAND 1996-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	664,618	14,576	0.0219	0.9781	14.68
40.5	676,828	5,422	0.0080	0.9920	14.36
41.5	681,993	2,135	0.0031	0.9969	14.25
42.5	685,077	868	0.0013	0.9987	14.20
43.5	699,284	1,302	0.0019	0.9981	14.18
44.5	713,623	1,722	0.0024	0.9976	14.16
45.5	730,114	6,678	0.0091	0.9909	14.12
46.5	743,635	8,874	0.0119	0.9881	13.99
47.5	690,483	9,162	0.0133	0.9867	13.83
48.5	568,259	9,091	0.0160	0.9840	13.64
49.5	563,108	7,689	0.0137	0.9863	13.43
50.5	559,430	11,111	0.0199	0.9801	13.24
51.5	560,331	8,879	0.0158	0.9842	12.98
52.5	552,930	11,760	0.0213	0.9787	12.77
53.5	539,387	12,993	0.0241	0.9759	12.50
54.5	536,640	12,513	0.0233	0.9767	12.20
55.5	512,703	36,027	0.0703	0.9297	11.92
56.5	464,687	33,542	0.0722	0.9278	11.08
57.5	420,870	38,466	0.0914	0.9086	10.28
58.5	319,506	32,722	0.1024	0.8976	9.34
59.5	218,752	19,767	0.0904	0.9096	8.38
60.5	168,774	12,665	0.0750	0.9250	7.63
61.5	141,914	10,350	0.0729	0.9271	7.05
62.5	121,531	9,922	0.0816	0.9184	6.54
63.5	100,983	9,188	0.0910	0.9090	6.01
64.5	83,046	8,056	0.0970	0.9030	5.46
65.5	67,387	6,434	0.0955	0.9045	4.93
66.5	52,888	4,718	0.0892	0.9108	4.46
67.5	41,533	2,458	0.0592	0.9408	4.06
68.5	36,658	3,739	0.1020	0.8980	3.82
69.5	31,338	1,243	0.0397	0.9603	3.43
70.5	28,175	3,307	0.1174	0.8826	3.29
71.5	20,727	4,570	0.2205	0.7795	2.91
72.5	15,424	1,032	0.0669	0.9331	2.27
73.5	13,677	4,406	0.3222	0.6778	2.12
74.5	3,256	248	0.0761	0.9239	1.43
75.5	2,599	190	0.0730	0.9270	1.32
76.5	1,968	152	0.0774	0.9226	1.23
77.5	1,312	126	0.0957	0.9043	1.13
78.5	1,004	13	0.0131	0.9869	1.02



PORTLAND GENERAL ELECTRIC  
 ACCOUNT 373.02 FIXTURES, ORNAMENTAL POSTS AND DEVICES  
 ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1922-2015			EXPERIENCE BAND 1996-2015			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	955	15	0.0161	0.9839	1.01	
80.5	845	60	0.0712	0.9288	0.99	
81.5	735	46	0.0632	0.9368	0.92	
82.5	633		0.0000	1.0000	0.87	
83.5	571		0.0000	1.0000	0.87	
84.5	489		0.0000	1.0000	0.87	
85.5	489	12	0.0235	0.9765	0.87	
86.5	478		0.0000	1.0000	0.85	
87.5	478		0.0000	1.0000	0.85	
88.5	478	110	0.2311	0.7689	0.85	
89.5	367	42	0.1137	0.8863	0.65	
90.5	326	79	0.2423	0.7577	0.58	
91.5	107		0.0000	1.0000	0.44	
92.5					0.44	

PORTLAND GENERAL ELECTRIC  
ACCOUNT 373.07 SENTINEL LIGHTING EQUIPMENT  
ORIGINAL AND SMOOTH SURVIVOR CURVES



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VII-187

Portland General Electric  
December 31, 2015

FORTLAND GENERAL ELECTRIC

ACCOUNT 373.07 SENTINEL LIGHTING EQUIPMENT

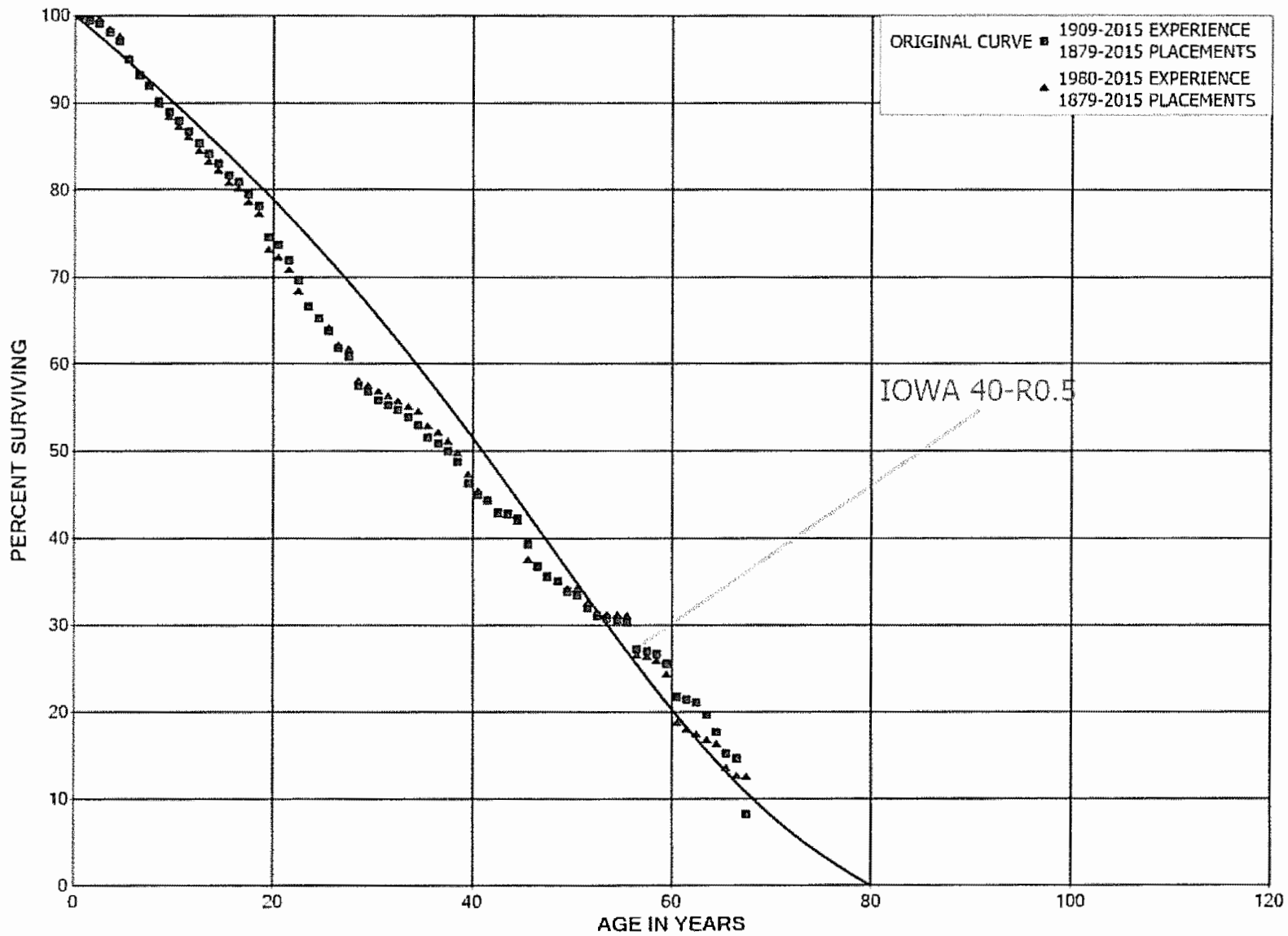
ORIGINAL LIFE TABLE

PLACEMENT BAND 1956-2015			EXPERIENCE BAND 1956-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	13,621,730	18,381	0.0013	0.9987	100.00
0.5	13,599,654	64,328	0.0047	0.9953	99.87
1.5	13,530,926	112,819	0.0083	0.9917	99.39
2.5	13,418,107	161,746	0.0121	0.9879	98.56
3.5	13,256,362	204,130	0.0154	0.9846	97.38
4.5	12,859,147	269,652	0.0210	0.9790	95.88
5.5	12,399,849	286,141	0.0231	0.9769	93.87
6.5	11,913,082	286,802	0.0241	0.9759	91.70
7.5	11,293,808	272,186	0.0241	0.9759	89.49
8.5	10,567,641	260,850	0.0247	0.9753	87.34
9.5	9,914,580	257,325	0.0260	0.9740	85.18
10.5	9,282,410	245,608	0.0265	0.9735	82.97
11.5	8,568,261	233,317	0.0272	0.9728	80.77
12.5	8,184,724	223,688	0.0273	0.9727	78.57
13.5	7,650,436	219,335	0.0287	0.9713	76.43
14.5	7,097,336	212,680	0.0300	0.9700	74.24
15.5	6,587,127	198,596	0.0301	0.9699	72.01
16.5	6,104,076	186,186	0.0305	0.9695	69.84
17.5	5,595,823	166,667	0.0298	0.9702	67.71
18.5	5,049,782	143,601	0.0284	0.9716	65.69
19.5	4,526,343	134,431	0.0297	0.9703	63.82
20.5	4,068,967	126,295	0.0310	0.9690	61.93
21.5	3,677,683	104,994	0.0285	0.9715	60.01
22.5	3,404,881	90,838	0.0267	0.9733	58.29
23.5	3,152,884	62,622	0.0199	0.9801	56.74
24.5	2,905,711	67,136	0.0231	0.9769	55.61
25.5	2,656,956	60,359	0.0227	0.9773	54.33
26.5	2,399,062	57,018	0.0238	0.9762	53.09
27.5	2,122,403	63,615	0.0300	0.9700	51.83
28.5	1,893,456	61,896	0.0327	0.9673	50.28
29.5	1,739,443	57,255	0.0329	0.9671	48.63
30.5	1,564,134	46,726	0.0299	0.9701	47.03
31.5	1,404,869	35,194	0.0251	0.9749	45.63
32.5	1,299,211	25,498	0.0196	0.9804	44.48
33.5	1,082,921	20,348	0.0188	0.9812	43.61
34.5	883,252	16,679	0.0189	0.9811	42.79
35.5	741,097	14,613	0.0197	0.9803	41.98
36.5	614,767	13,148	0.0214	0.9786	41.16
37.5	507,032	11,832	0.0233	0.9767	40.28
38.5	427,345	8,650	0.0202	0.9798	39.34

PORTLAND GENERAL ELECTRIC  
 ACCOUNT 373.07 SENTINEL LIGHTING EQUIPMENT  
 ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1956-2015			EXPERIENCE BAND 1956-2015			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	361,067	8,663	0.0240	0.9760	38.54	
40.5	296,813	5,912	0.0199	0.9801	37.62	
41.5	248,509	4,926	0.0198	0.9802	36.87	
42.5	206,380	3,145	0.0152	0.9848	36.14	
43.5	177,010	2,053	0.0116	0.9884	35.58	
44.5	143,955	1,351	0.0094	0.9906	35.17	
45.5	112,572	1,248	0.0111	0.9889	34.84	
46.5	85,378	147	0.0017	0.9983	34.46	
47.5	65,905	79	0.0012	0.9988	34.40	
48.5	50,431		0.0000	1.0000	34.36	
49.5	34,219		0.0000	1.0000	34.36	
50.5	21,176		0.0000	1.0000	34.36	
51.5	9,962		0.0000	1.0000	34.36	
52.5					34.36	

PORTLAND GENERAL ELECTRIC  
 ACCOUNT 390 STRUCTURES AND IMPROVEMENTS  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



Gannett Fleming

VII-190

Portland General Electric  
 December 31, 2015

PORTLAND GENERAL ELECTRIC

ACCOUNT 390 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1879-2015			EXPERIENCE BAND 1909-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	122,321,328	118,548	0.0010	0.9990	100.00
0.5	111,342,201	510,674	0.0046	0.9954	99.90
1.5	101,612,466	372,844	0.0037	0.9963	99.44
2.5	73,524,830	787,475	0.0107	0.9893	99.08
3.5	68,471,144	659,569	0.0096	0.9904	98.02
4.5	62,638,994	1,343,281	0.0214	0.9786	97.07
5.5	61,038,652	1,174,043	0.0192	0.9808	94.99
6.5	59,182,766	748,655	0.0126	0.9874	93.17
7.5	57,516,393	1,131,522	0.0197	0.9803	91.99
8.5	55,630,618	773,483	0.0139	0.9861	90.18
9.5	54,471,726	620,030	0.0114	0.9886	88.92
10.5	53,307,179	713,746	0.0134	0.9866	87.91
11.5	52,066,892	830,063	0.0159	0.9841	86.73
12.5	50,416,644	689,752	0.0137	0.9863	85.35
13.5	49,314,250	639,819	0.0130	0.9870	84.18
14.5	48,000,551	809,034	0.0169	0.9831	83.09
15.5	46,461,685	431,527	0.0093	0.9907	81.69
16.5	45,927,790	819,855	0.0179	0.9821	80.93
17.5	39,548,804	642,548	0.0162	0.9838	79.49
18.5	34,308,514	1,583,497	0.0462	0.9538	78.20
19.5	32,472,766	393,795	0.0121	0.9879	74.59
20.5	29,209,699	706,806	0.0242	0.9758	73.68
21.5	28,042,084	906,733	0.0323	0.9677	71.90
22.5	26,815,018	1,146,799	0.0428	0.9572	69.57
23.5	24,863,343	506,931	0.0204	0.9796	66.60
24.5	20,582,925	458,735	0.0223	0.9777	65.24
25.5	19,733,730	593,962	0.0301	0.9699	63.79
26.5	18,767,600	298,536	0.0159	0.9841	61.87
27.5	18,286,198	1,008,762	0.0552	0.9448	60.88
28.5	17,273,275	221,844	0.0128	0.9872	57.52
29.5	16,963,988	274,728	0.0162	0.9838	56.79
30.5	16,541,089	187,698	0.0113	0.9887	55.87
31.5	16,364,568	148,396	0.0091	0.9909	55.23
32.5	16,160,476	273,602	0.0169	0.9831	54.73
33.5	10,606,666	178,460	0.0168	0.9832	53.80
34.5	8,205,036	222,221	0.0271	0.9729	52.90
35.5	7,503,101	92,010	0.0123	0.9877	51.47
36.5	7,241,133	127,294	0.0176	0.9824	50.84
37.5	5,982,032	147,940	0.0247	0.9753	49.94
38.5	4,814,934	235,592	0.0489	0.9511	48.71

PORTLAND GENERAL ELECTRIC

ACCOUNT 390 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1879-2015			EXPERIENCE BAND 1909-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	4,417,645	134,283	0.0304	0.9696	46.32
40.5	4,131,919	57,481	0.0139	0.9861	44.92
41.5	3,779,635	110,606	0.0293	0.9707	44.29
42.5	3,586,505	17,811	0.0050	0.9950	42.99
43.5	3,561,172	42,390	0.0119	0.9881	42.78
44.5	3,517,953	248,813	0.0707	0.9293	42.27
45.5	3,260,169	211,184	0.0648	0.9352	39.28
46.5	3,047,717	92,807	0.0305	0.9695	36.74
47.5	2,950,113	48,779	0.0165	0.9835	35.62
48.5	2,901,333	102,349	0.0353	0.9647	35.03
49.5	2,797,457	30,146	0.0108	0.9892	33.79
50.5	2,760,943	118,115	0.0428	0.9572	33.43
51.5	2,621,874	75,467	0.0288	0.9712	32.00
52.5	2,546,407	31,929	0.0125	0.9875	31.08
53.5	2,145,559	8,893	0.0041	0.9959	30.69
54.5	2,136,644	16,247	0.0076	0.9924	30.56
55.5	2,117,926	220,847	0.1043	0.8957	30.33
56.5	1,812,775	12,916	0.0071	0.9929	27.17
57.5	1,795,287	25,619	0.0143	0.9857	26.97
58.5	1,768,340	71,095	0.0402	0.9598	26.59
59.5	1,697,050	254,614	0.1500	0.8500	25.52
60.5	727,253	10,579	0.0145	0.9855	21.69
61.5	716,674	11,696	0.0163	0.9837	21.38
62.5	704,603	48,728	0.0692	0.9308	21.03
63.5	655,586	66,125	0.1009	0.8991	19.57
64.5	526,901	73,868	0.1402	0.8598	17.60
65.5	453,033	15,155	0.0335	0.9665	15.13
66.5	436,788	193,007	0.4419	0.5581	14.62
67.5	243,773	340	0.0014	0.9986	8.16
68.5	237,035	62	0.0003	0.9997	8.15
69.5	222,937	290	0.0013	0.9987	8.15
70.5	222,646	321	0.0014	0.9986	8.14
71.5	222,326		0.0000	1.0000	8.13
72.5	222,326	62,100	0.2793	0.7207	8.13
73.5	160,226	1,115	0.0070	0.9930	5.86
74.5	157,678	83	0.0005	0.9995	5.82
75.5	157,596	2,072	0.0131	0.9869	5.81
76.5	155,524	1,176	0.0076	0.9924	5.74
77.5	154,348	1,757	0.0114	0.9886	5.69
78.5	152,591		0.0000	1.0000	5.63

PORTLAND GENERAL ELECTRIC  
 ACCOUNT 390 STRUCTURES AND IMPROVEMENTS  
 ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1879-2015			EXPERIENCE BAND 1909-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	152,582		0.0000	1.0000	5.63
80.5	152,582	265	0.0017	0.9983	5.63
81.5	152,316		0.0000	1.0000	5.62
82.5	152,296	699	0.0046	0.9954	5.62
83.5	151,587		0.0000	1.0000	5.59
84.5	151,587	1,411	0.0093	0.9907	5.59
85.5	150,177		0.0000	1.0000	5.54
86.5	150,177		0.0000	1.0000	5.54
87.5	150,177	359	0.0024	0.9976	5.54
88.5	149,817	366	0.0024	0.9976	5.53
89.5	149,451	1,429	0.0096	0.9904	5.51
90.5	148,022	175	0.0012	0.9988	5.46
91.5	147,847		0.0000	1.0000	5.45
92.5	147,847	14,236	0.0963	0.9037	5.45
93.5	133,611		0.0000	1.0000	4.93
94.5	133,611		0.0000	1.0000	4.93
95.5	133,611		0.0000	1.0000	4.93
96.5	133,611		0.0000	1.0000	4.93
97.5	133,611		0.0000	1.0000	4.93
98.5	133,611		0.0000	1.0000	4.93
99.5	133,578	58,731	0.4397	0.5603	4.93
100.5	74,846		0.0000	1.0000	2.76
101.5	74,846		0.0000	1.0000	2.76
102.5	9,048		0.0000	1.0000	2.76
103.5	9,048		0.0000	1.0000	2.76
104.5	9,048		0.0000	1.0000	2.76
105.5	7,468		0.0000	1.0000	2.76
106.5	7,468	7,468	1.0000		2.76
107.5					



PORTLAND GENERAL ELECTRIC

ACCOUNT 390 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1879-2015			EXPERIENCE BAND 1980-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	102,668,876	13,174	0.0001	0.9999	100.00
0.5	92,243,871	317,321	0.0034	0.9966	99.99
1.5	84,161,595	148,316	0.0018	0.9982	99.64
2.5	57,961,525	679,465	0.0117	0.9883	99.47
3.5	54,290,916	426,834	0.0079	0.9921	98.30
4.5	48,928,282	1,278,303	0.0261	0.9739	97.53
5.5	52,462,879	1,124,954	0.0214	0.9786	94.98
6.5	50,911,657	691,715	0.0136	0.9864	92.94
7.5	49,412,172	1,076,164	0.0218	0.9782	91.68
8.5	47,717,752	733,725	0.0154	0.9846	89.68
9.5	46,909,610	581,208	0.0124	0.9876	88.31
10.5	45,833,779	676,293	0.0148	0.9852	87.21
11.5	44,719,189	779,091	0.0174	0.9826	85.92
12.5	43,145,119	624,112	0.0145	0.9855	84.43
13.5	42,130,595	541,794	0.0129	0.9871	83.21
14.5	41,038,931	715,247	0.0174	0.9826	82.14
15.5	39,780,239	310,791	0.0078	0.9922	80.70
16.5	39,452,338	765,023	0.0194	0.9806	80.07
17.5	33,727,602	589,546	0.0175	0.9825	78.52
18.5	28,594,164	1,501,352	0.0525	0.9475	77.15
19.5	26,957,223	330,439	0.0123	0.9877	73.10
20.5	23,879,476	486,523	0.0204	0.9796	72.20
21.5	22,985,083	796,914	0.0347	0.9653	70.73
22.5	21,949,538	556,281	0.0253	0.9747	68.28
23.5	20,620,108	418,903	0.0203	0.9797	66.55
24.5	17,756,334	313,696	0.0177	0.9823	65.20
25.5	17,078,395	537,160	0.0315	0.9685	64.04
26.5	16,193,354	120,587	0.0074	0.9926	62.03
27.5	15,898,019	947,806	0.0596	0.9404	61.57
28.5	15,131,089	137,068	0.0091	0.9909	57.90
29.5	14,913,127	181,725	0.0122	0.9878	57.37
30.5	14,612,743	134,069	0.0092	0.9908	56.67
31.5	14,497,981	128,950	0.0089	0.9911	56.15
32.5	14,328,334	168,832	0.0118	0.9882	55.65
33.5	8,909,432	101,792	0.0114	0.9886	55.00
34.5	6,587,727	198,943	0.0302	0.9698	54.37
35.5	5,915,014	86,073	0.0146	0.9854	52.73
36.5	5,665,905	109,320	0.0193	0.9807	51.96
37.5	4,427,335	115,848	0.0262	0.9738	50.96
38.5	3,299,118	166,351	0.0504	0.9496	49.63

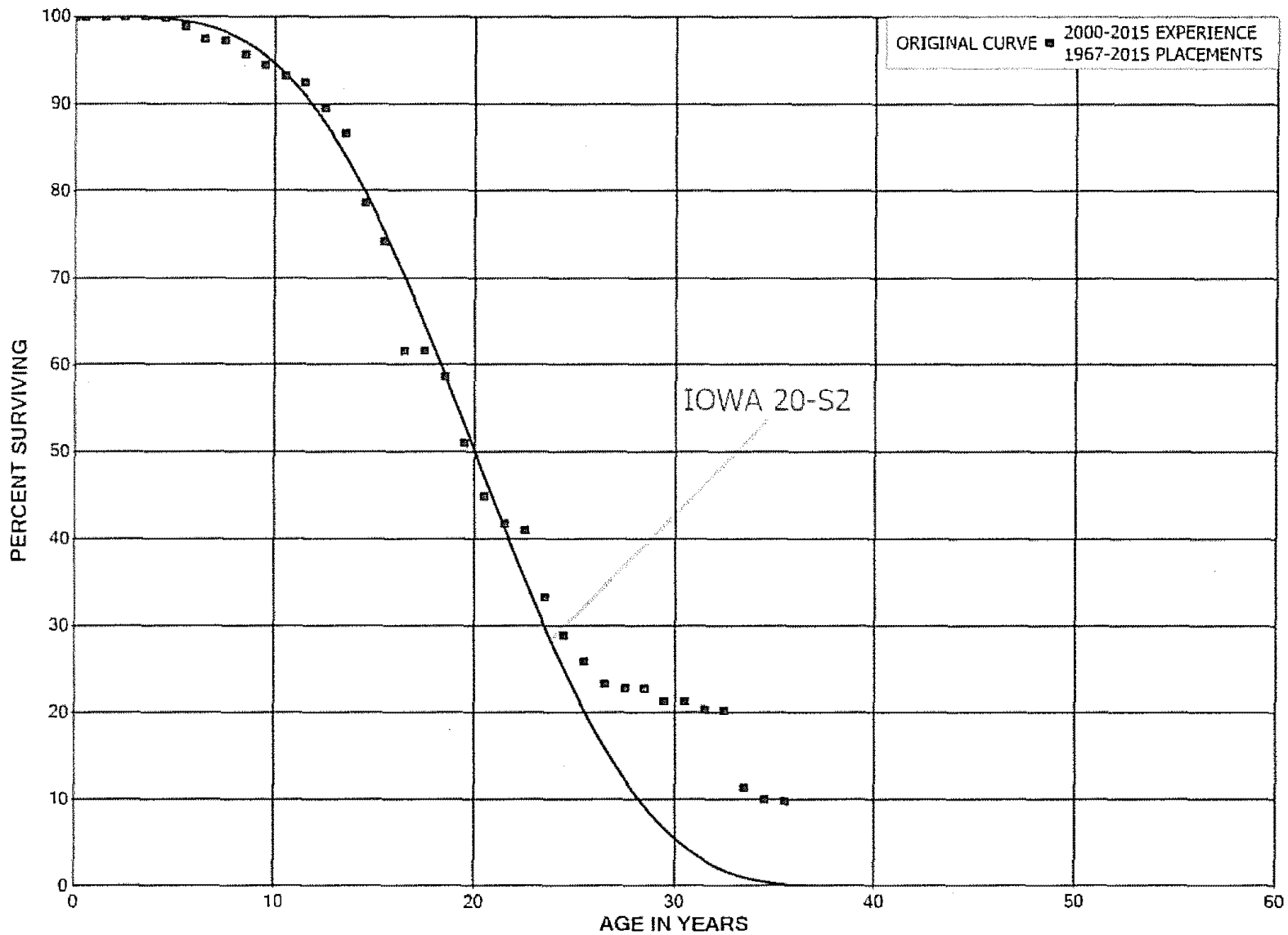
PORTLAND GENERAL ELECTRIC  
 ACCOUNT 390 STRUCTURES AND IMPROVEMENTS  
 ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1879-2015			EXPERIENCE BAND 1980-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	2,971,841	119,174	0.0401	0.9599	47.12
40.5	2,704,617	51,411	0.0190	0.9810	45.23
41.5	2,358,870	92,632	0.0393	0.9607	44.37
42.5	2,185,524	9,160	0.0042	0.9958	42.63
43.5	2,169,562	29,384	0.0135	0.9865	42.45
44.5	2,139,791	230,584	0.1078	0.8922	41.88
45.5	1,901,381	36,381	0.0191	0.9809	37.36
46.5	1,863,753	67,334	0.0361	0.9639	36.65
47.5	1,791,632	20,839	0.0116	0.9884	35.33
48.5	1,771,395	40,761	0.0230	0.9770	34.91
49.5	1,930,037	3,518	0.0018	0.9982	34.11
50.5	1,925,748	93,969	0.0488	0.9512	34.05
51.5	1,834,263	64,090	0.0349	0.9651	32.39
52.5	1,837,755	9,804	0.0053	0.9947	31.26
53.5	1,487,835	1,869	0.0013	0.9987	31.09
54.5	1,489,796	6,697	0.0045	0.9955	31.05
55.5	1,480,856	213,890	0.1444	0.8556	30.91
56.5	1,186,444	10,081	0.0085	0.9915	26.45
57.5	1,175,259	23,618	0.0201	0.9799	26.22
58.5	1,156,998	69,080	0.0597	0.9403	25.69
59.5	1,090,097	251,440	0.2307	0.7693	24.16
60.5	123,473	4,820	0.0390	0.9610	18.59
61.5	118,653	3,621	0.0305	0.9695	17.86
62.5	114,657	4,444	0.0388	0.9612	17.32
63.5	109,958	3,467	0.0315	0.9685	16.65
64.5	43,930	7,353	0.1674	0.8326	16.12
65.5	37,310	2,494	0.0668	0.9332	13.42
66.5	236,347	1,752	0.0074	0.9926	12.53
67.5	234,587	340	0.0014	0.9986	12.43
68.5	227,849	62	0.0003	0.9997	12.41
69.5	215,468	290	0.0013	0.9987	12.41
70.5	215,178	321	0.0015	0.9985	12.39
71.5	214,858		0.0000	1.0000	12.38
72.5	214,858	62,100	0.2890	0.7110	12.38
73.5	152,758	1,115	0.0073	0.9927	8.80
74.5	150,210	83	0.0006	0.9994	8.73
75.5	150,127	2,072	0.0138	0.9862	8.73
76.5	148,056	1,176	0.0079	0.9921	8.61
77.5	146,880	1,757	0.0120	0.9880	8.54
78.5	145,123		0.0000	1.0000	8.44

PORTLAND GENERAL ELECTRIC  
 ACCOUNT 390 STRUCTURES AND IMPROVEMENTS  
 ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1879-2015			EXPERIENCE BAND 1980-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	145,113		0.0000	1.0000	8.44
80.5	145,113	265	0.0018	0.9982	8.44
81.5	144,848		0.0000	1.0000	8.42
82.5	144,828	699	0.0048	0.9952	8.42
83.5	144,119		0.0000	1.0000	8.38
84.5	144,119	1,411	0.0098	0.9902	8.38
85.5	142,708		0.0000	1.0000	8.30
86.5	142,708		0.0000	1.0000	8.30
87.5	142,708	359	0.0025	0.9975	8.30
88.5	142,349	366	0.0026	0.9974	8.28
89.5	141,983	1,429	0.0101	0.9899	8.26
90.5	140,554	175	0.0012	0.9988	8.18
91.5	140,379		0.0000	1.0000	8.17
92.5	140,379	14,236	0.1014	0.8986	8.17
93.5	126,143		0.0000	1.0000	7.34
94.5	126,143		0.0000	1.0000	7.34
95.5	126,143		0.0000	1.0000	7.34
96.5	126,143		0.0000	1.0000	7.34
97.5	126,143		0.0000	1.0000	7.34
98.5	126,143		0.0000	1.0000	7.34
99.5	126,109	58,731	0.4657	0.5343	7.34
100.5	74,846		0.0000	1.0000	3.92
101.5	74,846		0.0000	1.0000	3.92
102.5	9,048		0.0000	1.0000	3.92
103.5	9,048		0.0000	1.0000	3.92
104.5	9,048		0.0000	1.0000	3.92
105.5	7,468		0.0000	1.0000	3.92
106.5	7,468	7,468	1.0000		3.92
107.5					

PORTLAND GENERAL ELECTRIC  
ACCOUNT 392.04 TRANSPORTATION EQUIPMENT - HEAVY DUTY TRUCKS  
ORIGINAL AND SMOOTH SURVIVOR CURVES



Gannett Fleming

VII-197

Portland General Electric  
December 31, 2015

PORTLAND GENERAL ELECTRIC

ACCOUNT 392.04 TRANSPORTATION EQUIPMENT - HEAVY DUTY TRUCKS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1967-2015

EXPERIENCE BAND 2000-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	13,789,353		0.0000	1.0000	100.00
0.5	7,744,392		0.0000	1.0000	100.00
1.5	8,284,669		0.0000	1.0000	100.00
2.5	8,737,355		0.0000	1.0000	100.00
3.5	9,038,579	12,842	0.0014	0.9986	100.00
4.5	9,091,205	94,942	0.0104	0.9896	99.86
5.5	7,519,505	104,974	0.0140	0.9860	98.82
6.5	7,455,045	17,480	0.0023	0.9977	97.44
7.5	7,786,852	127,961	0.0164	0.9836	97.21
8.5	7,560,683	94,999	0.0126	0.9874	95.61
9.5	7,441,023	97,924	0.0132	0.9868	94.41
10.5	6,813,210	58,955	0.0087	0.9913	93.17
11.5	6,357,782	195,229	0.0307	0.9693	92.36
12.5	5,921,380	190,927	0.0322	0.9678	89.52
13.5	5,411,834	501,093	0.0926	0.9074	86.64
14.5	4,969,691	278,686	0.0561	0.9439	78.62
15.5	4,179,879	710,723	0.1700	0.8300	74.21
16.5	2,956,670		0.0000	1.0000	61.59
17.5	2,519,380	120,365	0.0478	0.9522	61.59
18.5	2,064,275	271,940	0.1317	0.8683	58.65
19.5	1,932,929	229,221	0.1186	0.8814	50.92
20.5	1,397,661	96,939	0.0694	0.9306	44.88
21.5	1,264,176	24,667	0.0195	0.9805	41.77
22.5	1,279,312	243,832	0.1906	0.8094	40.95
23.5	1,045,893	134,699	0.1288	0.8712	33.15
24.5	1,043,916	110,948	0.1063	0.8937	28.88
25.5	995,440	97,728	0.0982	0.9018	25.81
26.5	899,542	21,134	0.0235	0.9765	23.28
27.5	907,690		0.0000	1.0000	22.73
28.5	900,365	56,172	0.0624	0.9376	22.73
29.5	843,837		0.0000	1.0000	21.31
30.5	737,476	35,062	0.0475	0.9525	21.31
31.5	620,606	2,183	0.0035	0.9965	20.30
32.5	545,349	240,426	0.4409	0.5591	20.23
33.5	304,922	37,640	0.1234	0.8766	11.31
34.5	289,938	6,300	0.0217	0.9783	9.91
35.5	55,309		0.0000	1.0000	9.70
36.5	55,309		0.0000	1.0000	9.70
37.5	55,309	22,656	0.4096	0.5904	9.70
38.5	32,653		0.0000	1.0000	5.73

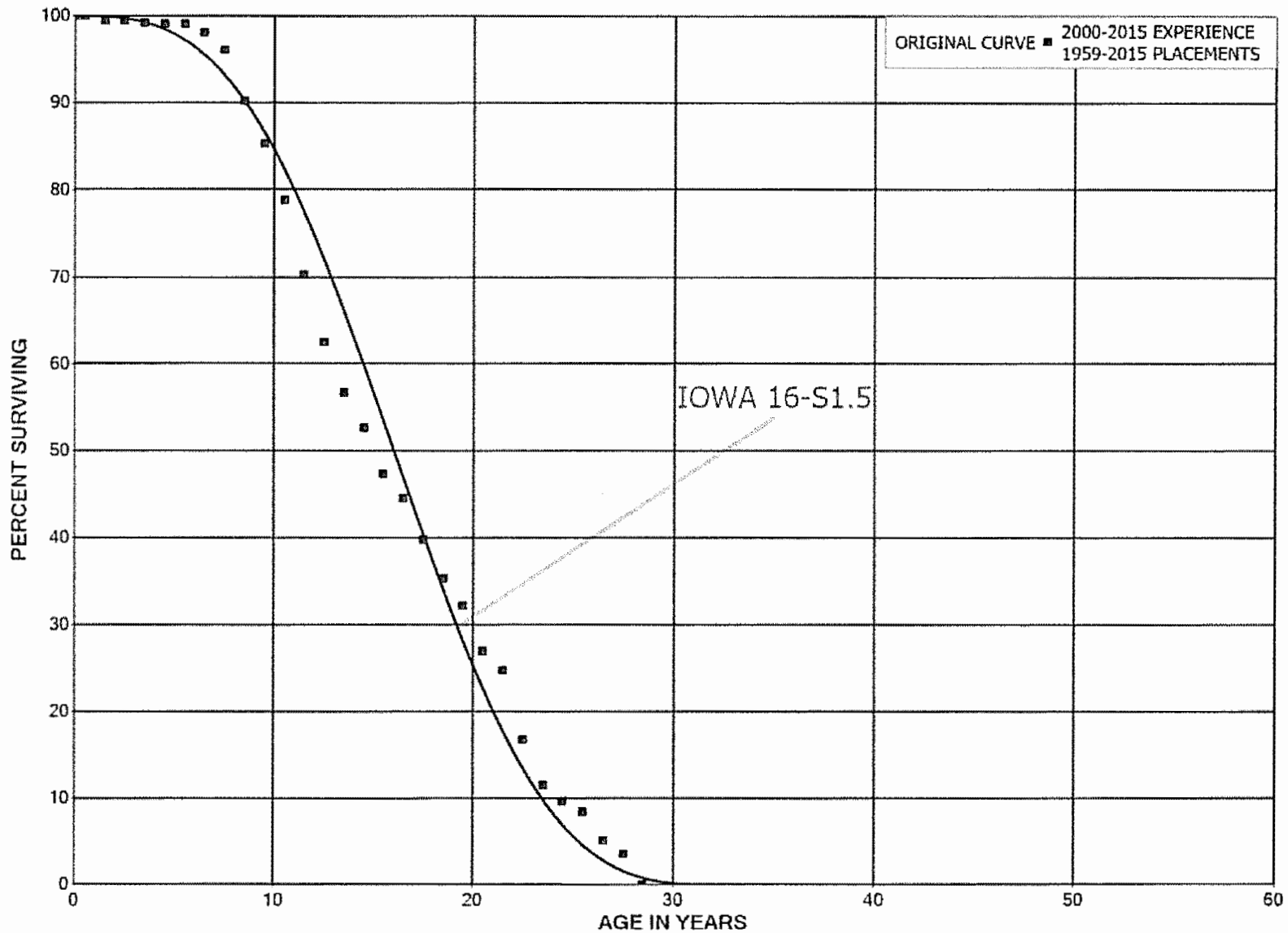
PORTLAND GENERAL ELECTRIC

ACCOUNT 392.04 TRANSPORTATION EQUIPMENT - HEAVY DUTY TRUCKS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1967-2015			EXPERIENCE BAND 2000-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	32,653		0.0000	1.0000	5.73
40.5	32,653	29,281	0.8967	0.1033	5.73
41.5	3,372		0.0000	1.0000	0.59
42.5	3,372		0.0000	1.0000	0.59
43.5	3,372	3,372	1.0000		0.59
44.5					

PORTLAND GENERAL ELECTRIC  
 ACCOUNT 392.05 TRANSPORTATION EQUIPMENT - MEDIUM DUTY TRUCKS  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



Gannett Fleming

VII-200

Portland General Electric  
 December 31, 2015

PORTLAND GENERAL ELECTRIC

ACCOUNT 392.05 TRANSPORTATION EQUIPMENT - MEDIUM DUTY TRUCKS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1959-2015			EXPERIENCE BAND 2000-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	17,315,424		0.0000	1.0000	100.00
0.5	14,467,918	91,749	0.0063	0.9937	100.00
1.5	15,487,468		0.0000	1.0000	99.37
2.5	14,582,049	28,430	0.0019	0.9981	99.37
3.5	14,081,450	11,449	0.0008	0.9992	99.17
4.5	14,083,203		0.0000	1.0000	99.09
5.5	13,718,371	137,757	0.0100	0.9900	99.09
6.5	11,470,043	235,950	0.0206	0.9794	98.10
7.5	10,651,778	655,965	0.0616	0.9384	96.08
8.5	9,527,136	511,679	0.0537	0.9463	90.16
9.5	7,571,135	575,799	0.0761	0.9239	85.32
10.5	6,109,286	658,522	0.1078	0.8922	78.83
11.5	3,779,722	422,539	0.1118	0.8882	70.33
12.5	2,637,847	241,151	0.0914	0.9086	62.47
13.5	1,775,865	130,983	0.0738	0.9262	56.76
14.5	1,153,864	117,106	0.1015	0.8985	52.57
15.5	1,049,662	61,157	0.0583	0.9417	47.24
16.5	997,942	107,030	0.1073	0.8927	44.49
17.5	511,148	57,607	0.1127	0.8873	39.71
18.5	363,728	31,857	0.0876	0.9124	35.24
19.5	405,029	65,644	0.1621	0.8379	32.15
20.5	421,429	35,395	0.0840	0.9160	26.94
21.5	343,944	111,205	0.3233	0.6767	24.68
22.5	229,396	71,771	0.3129	0.6871	16.70
23.5	198,951	32,298	0.1623	0.8377	11.47
24.5	191,952	24,093	0.1255	0.8745	9.61
25.5	179,661	70,603	0.3930	0.6070	8.41
26.5	106,741	33,420	0.3131	0.6869	5.10
27.5	73,321	73,321	1.0000		3.50
28.5					
29.5	12,058		0.0000		
30.5	12,058		0.0000		
31.5	12,058		0.0000		
32.5	12,058		0.0000		
33.5	12,058		0.0000		
34.5	12,058		0.0000		
35.5	12,058		0.0000		
36.5	18,571		0.0000		
37.5	18,571		0.0000		
38.5	18,571	12,058	0.6493		



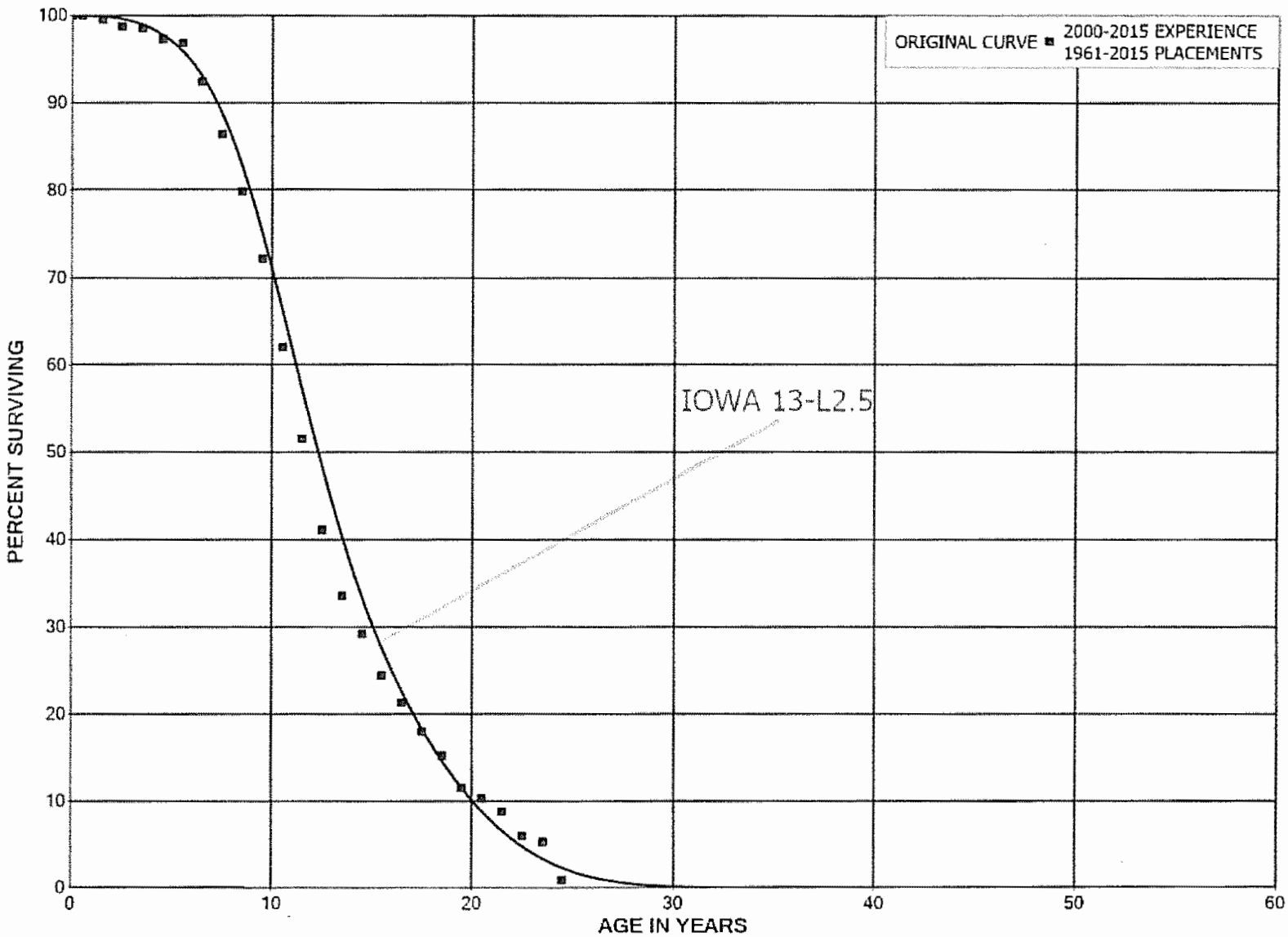
PORTLAND GENERAL ELECTRIC

ACCOUNT 392.05 TRANSPORTATION EQUIPMENT - MEDIUM DUTY TRUCKS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1959-2015			EXPERIENCE BAND 2000-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	6,513		0.0000		
40.5	11,852		0.0000		
41.5	11,852		0.0000		
42.5	11,852	5,340	0.4505		
43.5	6,513		0.0000		
44.5	6,513		0.0000		
45.5	6,513		0.0000		
46.5	6,513	6,513	1.0000		
47.5					

PORTLAND GENERAL ELECTRIC  
ACCOUNT 392.06 TRANSPORTATION EQUIPMENT - LIGHT DUTY TRUCKS  
ORIGINAL AND SMOOTH SURVIVOR CURVES



PORTLAND GENERAL ELECTRIC

ACCOUNT 392.06 TRANSPORTATION EQUIPMENT - LIGHT DUTY TRUCKS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1961-2015			EXPERIENCE BAND 2000-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	10,967,665		0.0000	1.0000	100.00
0.5	7,448,377	34,080	0.0046	0.9954	100.00
1.5	9,230,740	71,579	0.0078	0.9922	99.54
2.5	10,594,218	30,344	0.0029	0.9971	98.77
3.5	12,164,644	144,247	0.0119	0.9881	98.49
4.5	14,348,437	71,654	0.0050	0.9950	97.32
5.5	15,714,231	725,812	0.0462	0.9538	96.83
6.5	15,709,005	1,007,737	0.0642	0.9358	92.36
7.5	14,287,125	1,084,512	0.0759	0.9241	86.44
8.5	13,312,716	1,285,344	0.0966	0.9034	79.87
9.5	11,915,256	1,667,224	0.1399	0.8601	72.16
10.5	9,862,960	1,677,089	0.1700	0.8300	62.07
11.5	7,864,819	1,588,240	0.2019	0.7981	51.51
12.5	6,172,649	1,142,390	0.1851	0.8149	41.11
13.5	4,880,275	631,770	0.1295	0.8705	33.50
14.5	4,153,158	677,517	0.1631	0.8369	29.16
15.5	3,281,486	425,452	0.1297	0.8703	24.41
16.5	2,490,945	379,599	0.1524	0.8476	21.24
17.5	1,741,491	272,304	0.1564	0.8436	18.01
18.5	1,437,340	344,899	0.2400	0.7600	15.19
19.5	928,714	97,416	0.1049	0.8951	11.54
20.5	595,412	91,790	0.1542	0.8458	10.33
21.5	359,558	114,761	0.3192	0.6808	8.74
22.5	163,863	18,101	0.1105	0.8895	5.95
23.5	183,897	153,529	0.8349	0.1651	5.29
24.5	28,639	13,780	0.4812	0.5188	0.87
25.5	14,859	907	0.0611	0.9389	0.45
26.5	13,952		0.0000	1.0000	0.43
27.5	13,952		0.0000	1.0000	0.43
28.5	13,952		0.0000	1.0000	0.43
29.5	18,255		0.0000	1.0000	0.43
30.5	18,255		0.0000	1.0000	0.43
31.5	18,255		0.0000	1.0000	0.43
32.5	18,255		0.0000	1.0000	0.43
33.5	18,255	13,952	0.7643	0.2357	0.43
34.5	4,304		0.0000	1.0000	0.10
35.5	4,304		0.0000	1.0000	0.10
36.5	4,304		0.0000	1.0000	0.10
37.5	4,304		0.0000	1.0000	0.10
38.5	8,751		0.0000	1.0000	0.10

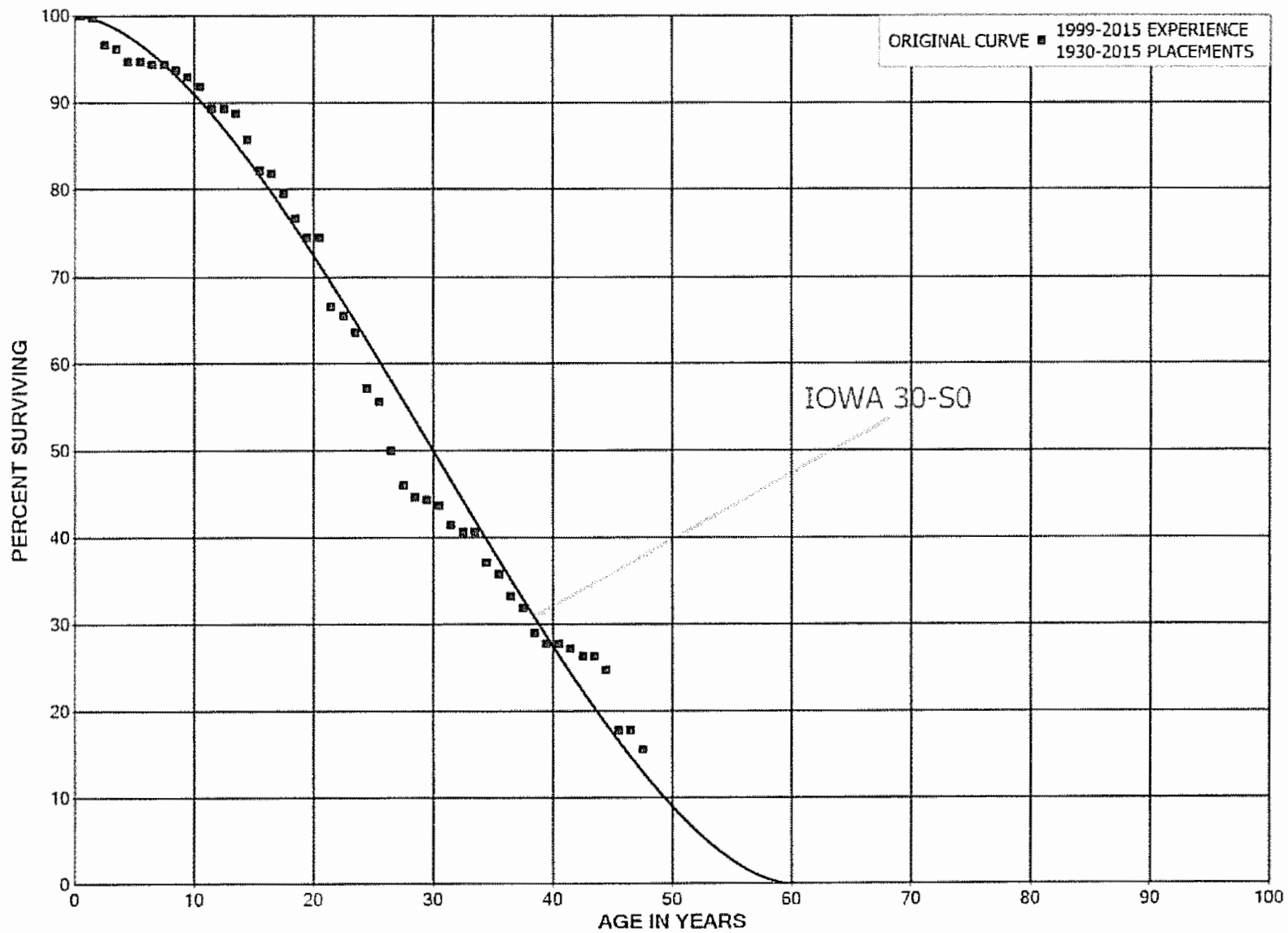
PORTLAND GENERAL ELECTRIC

ACCOUNT 392.06 TRANSPORTATION EQUIPMENT - LIGHT DUTY TRUCKS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1961-2015			EXPERIENCE BAND 2000-2015			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	8,751	4,447	0.5082	0.4918	0.10	
40.5	4,304	4,304	1.0000		0.05	
41.5						

PORTLAND GENERAL ELECTRIC  
 ACCOUNT 392.08 TRANSPORTATION EQUIPMENT - TRAILERS  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



Gannett Fleming

VII-206

Portland General Electric  
 December 31, 2015

PORTLAND GENERAL ELECTRIC

ACCOUNT 392.08 TRANSPORTATION EQUIPMENT - TRAILERS

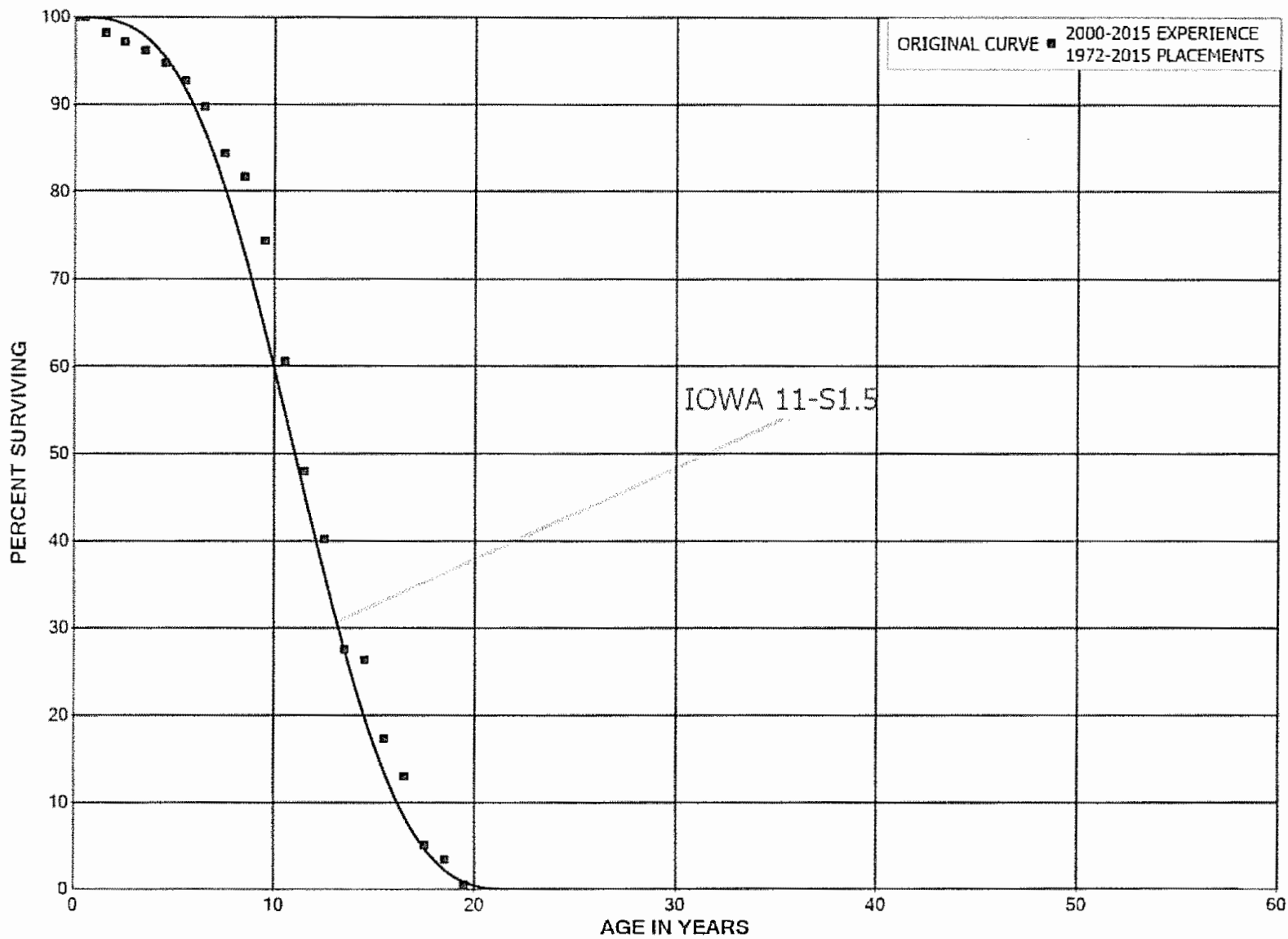
ORIGINAL LIFE TABLE

PLACEMENT BAND 1930-2015			EXPERIENCE BAND 1999-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	5,011,861		0.0000	1.0000	100.00
0.5	3,563,898	8,464	0.0024	0.9976	100.00
1.5	3,820,276	120,343	0.0315	0.9685	99.76
2.5	3,770,871	18,727	0.0050	0.9950	96.62
3.5	4,096,724	59,956	0.0146	0.9854	96.14
4.5	3,641,167	626	0.0002	0.9998	94.73
5.5	3,164,192	10,006	0.0032	0.9968	94.72
6.5	2,956,808		0.0000	1.0000	94.42
7.5	2,866,141	20,500	0.0072	0.9928	94.42
8.5	3,033,997	23,973	0.0079	0.9921	93.74
9.5	3,026,478	38,136	0.0126	0.9874	93.00
10.5	2,941,530	81,703	0.0278	0.9722	91.83
11.5	2,617,485		0.0000	1.0000	89.28
12.5	2,356,751	13,489	0.0057	0.9943	89.28
13.5	2,316,726	78,836	0.0340	0.9660	88.77
14.5	2,038,745	84,974	0.0417	0.9583	85.75
15.5	1,854,914	7,182	0.0039	0.9961	82.17
16.5	1,618,895	47,009	0.0290	0.9710	81.85
17.5	1,284,818	43,712	0.0340	0.9660	79.48
18.5	1,106,466	33,039	0.0299	0.9701	76.77
19.5	1,044,035		0.0000	1.0000	74.48
20.5	970,996	101,839	0.1049	0.8951	74.48
21.5	876,672	14,704	0.0168	0.9832	66.67
22.5	858,509	25,753	0.0300	0.9700	65.55
23.5	749,985	75,492	0.1007	0.8993	63.59
24.5	659,100	18,156	0.0275	0.9725	57.18
25.5	395,879	40,377	0.1020	0.8980	55.61
26.5	420,108	33,788	0.0804	0.9196	49.94
27.5	413,510	11,752	0.0284	0.9716	45.92
28.5	435,066	3,263	0.0075	0.9925	44.62
29.5	487,002	7,632	0.0157	0.9843	44.28
30.5	476,313	24,006	0.0504	0.9496	43.59
31.5	451,606	8,500	0.0188	0.9812	41.39
32.5	475,022		0.0000	1.0000	40.61
33.5	454,320	39,137	0.0861	0.9139	40.61
34.5	375,420	13,883	0.0370	0.9630	37.11
35.5	347,692	25,021	0.0720	0.9280	35.74
36.5	257,216	10,271	0.0399	0.9601	33.17
37.5	235,345	21,542	0.0915	0.9085	31.84
38.5	227,634	9,213	0.0405	0.9595	28.93

PORTLAND GENERAL ELECTRIC  
 ACCOUNT 392.08 TRANSPORTATION EQUIPMENT - TRAILERS  
 ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1930-2015			EXPERIENCE BAND 1999-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	218,421		0.0000	1.0000	27.76
40.5	221,696	4,856	0.0219	0.9781	27.76
41.5	207,138	6,296	0.0304	0.9696	27.15
42.5	199,471		0.0000	1.0000	26.33
43.5	154,533	9,678	0.0626	0.9374	26.33
44.5	139,200	39,240	0.2819	0.7181	24.68
45.5	81,011		0.0000	1.0000	17.72
46.5	26,829	3,275	0.1221	0.8779	17.72
47.5	23,554		0.0000	1.0000	15.56
48.5	23,554		0.0000	1.0000	15.56
49.5	27,728		0.0000	1.0000	15.56
50.5	28,260		0.0000	1.0000	15.56
51.5	36,936		0.0000	1.0000	15.56
52.5	42,622	2,138	0.0502	0.9498	15.56
53.5	42,612		0.0000	1.0000	14.78
54.5	42,612	2,567	0.0602	0.9398	14.78
55.5	32,018	5,644	0.1763	0.8237	13.89
56.5	26,374	21,635	0.8203	0.1797	11.44
57.5	4,738		0.0000	1.0000	2.06
58.5	4,738		0.0000	1.0000	2.06
59.5	4,738	574	0.1211	0.8789	2.06
60.5	4,164	2,036	0.4889	0.5111	1.81
61.5	2,128		0.0000	1.0000	0.92
62.5	2,128		0.0000	1.0000	0.92
63.5	2,128		0.0000	1.0000	0.92
64.5	2,128		0.0000	1.0000	0.92
65.5	2,128		0.0000	1.0000	0.92
66.5	2,128		0.0000	1.0000	0.92
67.5	2,128		0.0000	1.0000	0.92
68.5	3,282		0.0000	1.0000	0.92
69.5	3,282		0.0000	1.0000	0.92
70.5	1,154	1,154	1.0000		0.92
71.5					

PORTLAND GENERAL ELECTRIC  
ACCOUNT 392.09 TRANSPORTATION EQUIPMENT - AUTOS  
ORIGINAL AND SMOOTH SURVIVOR CURVES





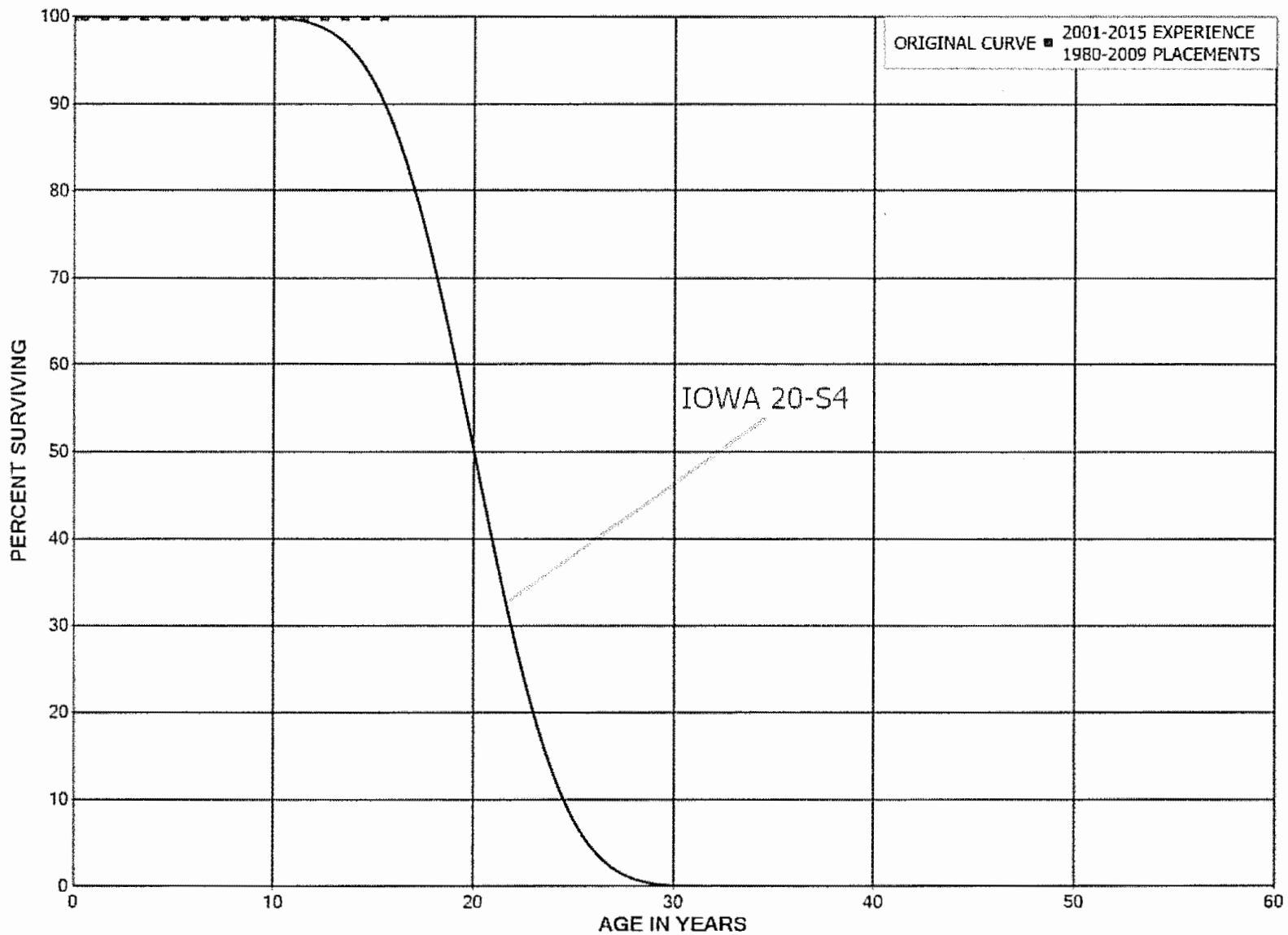
PORTLAND GENERAL ELECTRIC

ACCOUNT 392.09 TRANSPORTATION EQUIPMENT - AUTOS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1972-2015			EXPERIENCE BAND 2000-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,335,953		0.0000	1.0000	100.00
0.5	1,218,777	22,118	0.0181	0.9819	100.00
1.5	1,188,856	11,789	0.0099	0.9901	98.19
2.5	1,328,879	14,650	0.0110	0.9890	97.21
3.5	1,474,821	21,744	0.0147	0.9853	96.14
4.5	1,427,427	30,234	0.0212	0.9788	94.72
5.5	1,352,345	43,886	0.0325	0.9675	92.72
6.5	998,970	58,556	0.0586	0.9414	89.71
7.5	735,657	23,726	0.0323	0.9677	84.45
8.5	685,083	61,714	0.0901	0.9099	81.73
9.5	861,264	158,930	0.1845	0.8155	74.36
10.5	704,283	147,665	0.2097	0.7903	60.64
11.5	556,617	90,264	0.1622	0.8378	47.93
12.5	478,472	150,536	0.3146	0.6854	40.15
13.5	328,047	14,341	0.0437	0.9563	27.52
14.5	330,803	113,655	0.3436	0.6564	26.32
15.5	232,680	57,802	0.2484	0.7516	17.28
16.5	174,878	107,291	0.6135	0.3865	12.98
17.5	45,295	14,882	0.3286	0.6714	5.02
18.5	62,329	52,992	0.8502	0.1498	3.37
19.5	43,604	5,283	0.1211	0.8789	0.50
20.5	38,322	9,850	0.2570	0.7430	0.44
21.5	24,291		0.0000	1.0000	0.33
22.5	33,657		0.0000	1.0000	0.33
23.5	33,657	138	0.0041	0.9959	0.33
24.5	39,642	17,462	0.4405	0.5595	0.33
25.5	15,881		0.0000	1.0000	0.18
26.5	15,881	6,516	0.4103	0.5897	0.18
27.5	15,135	9,491	0.6271	0.3729	0.11
28.5	5,644		0.0000	1.0000	0.04
29.5	5,644		0.0000	1.0000	0.04
30.5	5,644		0.0000	1.0000	0.04
31.5	5,644		0.0000	1.0000	0.04
32.5	5,644	5,644	1.0000		0.04
33.5					

PORTLAND GENERAL ELECTRIC  
ACCOUNT 392.10 TRANSPORTATION EQUIPMENT - HELICOPTER  
ORIGINAL AND SMOOTH SURVIVOR CURVES



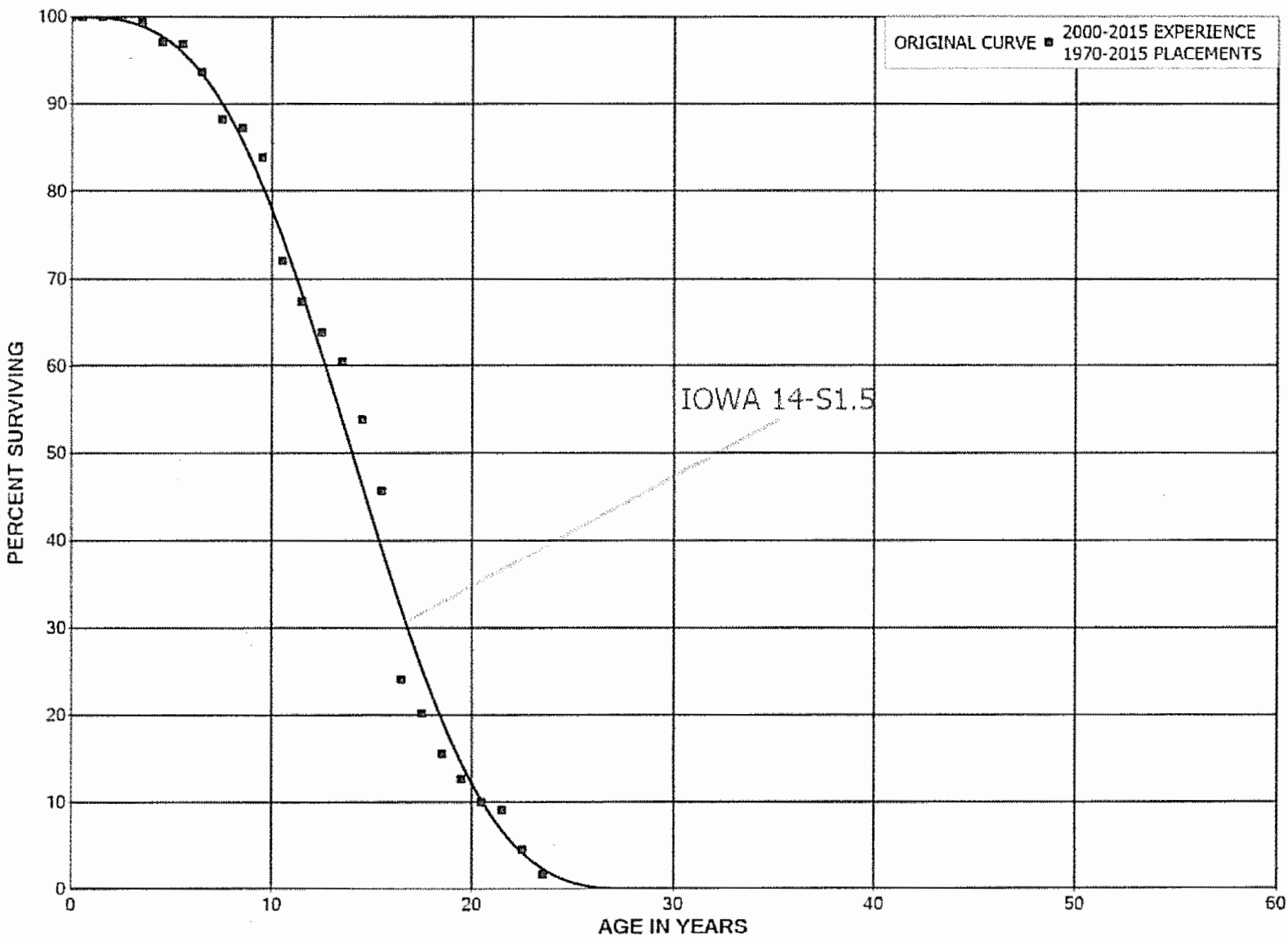
PORTLAND GENERAL ELECTRIC

ACCOUNT 392.10 TRANSPORTATION EQUIPMENT - HELICOPTER

ORIGINAL LIFE TABLE

PLACEMENT BAND 1980-2009			EXPERIENCE BAND 2001-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	2,491,006		0.0000	1.0000	100.00
0.5	2,703,076		0.0000	1.0000	100.00
1.5	2,703,076		0.0000	1.0000	100.00
2.5	2,703,076		0.0000	1.0000	100.00
3.5	2,703,076		0.0000	1.0000	100.00
4.5	2,703,076		0.0000	1.0000	100.00
5.5	2,703,076		0.0000	1.0000	100.00
6.5	212,070		0.0000	1.0000	100.00
7.5	212,070		0.0000	1.0000	100.00
8.5	212,070		0.0000	1.0000	100.00
9.5	212,070		0.0000	1.0000	100.00
10.5	212,070		0.0000	1.0000	100.00
11.5	212,070		0.0000	1.0000	100.00
12.5	212,070		0.0000	1.0000	100.00
13.5	212,070		0.0000	1.0000	100.00
14.5	212,070		0.0000	1.0000	100.00
15.5					100.00
16.5	14,975		0.0000		
17.5	14,975		0.0000		
18.5	14,975		0.0000		
19.5	786,311		0.0000		
20.5	858,311		0.0000		
21.5	858,311		0.0000		
22.5	858,311		0.0000		
23.5	858,311		0.0000		
24.5	858,311		0.0000		
25.5	858,311	14,975	0.0174		
26.5	843,336		0.0000		
27.5	843,336		0.0000		
28.5	843,336	771,336	0.9146		
29.5	72,000	72,000	1.0000		
30.5					

PORTLAND GENERAL ELECTRIC  
ACCOUNT 396.01 POWER OPERATED EQUIPMENT - MAN LIFT  
ORIGINAL AND SMOOTH SURVIVOR CURVES



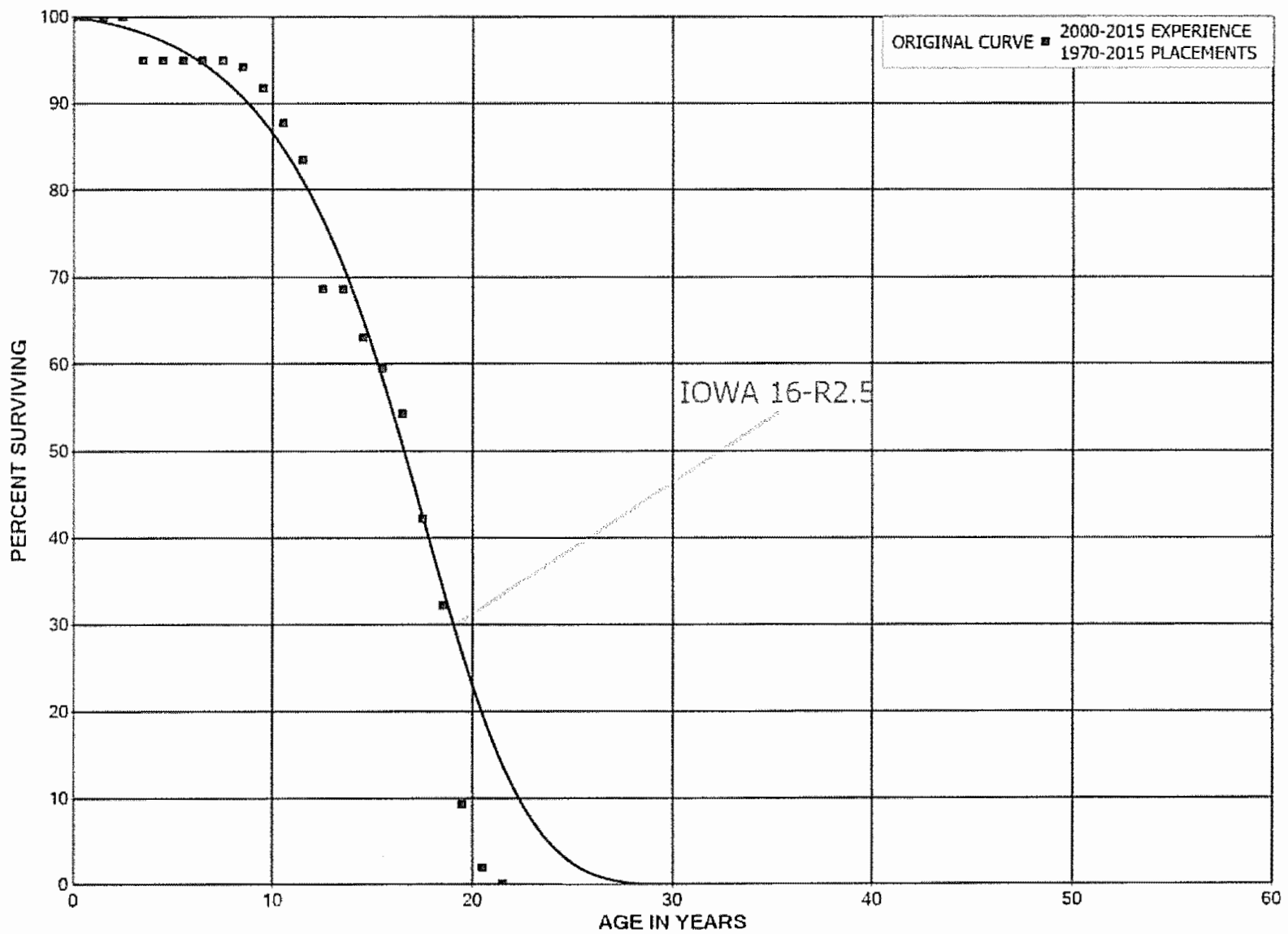
PORTLAND GENERAL ELECTRIC

ACCOUNT 396.01 POWER OPERATED EQUIPMENT - MAN LIFT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1970-2015			EXPERIENCE BAND 2000-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	26,370,318		0.0000	1.0000	100.00
0.5	22,719,809		0.0000	1.0000	100.00
1.5	26,557,309		0.0000	1.0000	100.00
2.5	25,837,877	182,317	0.0071	0.9929	100.00
3.5	24,382,310	555,123	0.0228	0.9772	99.29
4.5	25,233,109	43,387	0.0017	0.9983	97.03
5.5	24,981,945	848,909	0.0340	0.9660	96.87
6.5	28,474,179	1,636,445	0.0575	0.9425	93.58
7.5	22,971,577	268,328	0.0117	0.9883	88.20
8.5	19,771,774	768,083	0.0388	0.9612	87.17
9.5	19,150,790	2,686,091	0.1403	0.8597	83.78
10.5	16,675,306	1,062,483	0.0637	0.9363	72.03
11.5	16,189,026	869,590	0.0537	0.9463	67.44
12.5	15,574,939	817,962	0.0525	0.9475	63.82
13.5	13,574,754	1,497,323	0.1103	0.8897	60.47
14.5	11,727,676	1,776,719	0.1515	0.8485	53.80
15.5	8,395,803	3,959,636	0.4716	0.5284	45.65
16.5	4,536,503	740,310	0.1632	0.8368	24.12
17.5	3,551,090	819,311	0.2307	0.7693	20.18
18.5	2,418,224	447,644	0.1851	0.8149	15.53
19.5	1,909,677	411,446	0.2155	0.7845	12.65
20.5	1,113,270	100,976	0.0907	0.9093	9.93
21.5	961,592	480,386	0.4996	0.5004	9.03
22.5	334,241	211,741	0.6335	0.3665	4.52
23.5	134,253	12,485	0.0930	0.9070	1.66
24.5	119,503		0.0000	1.0000	1.50
25.5	148,785		0.0000	1.0000	1.50
26.5	154,351	35,055	0.2271	0.7729	1.50
27.5	90,015		0.0000	1.0000	1.16
28.5	113,037	113,037	1.0000		1.16
29.5	2,098	2,098	1.0000		
30.5					
31.5	2,098		0.0000		
32.5	2,098		0.0000		
33.5					

PORTLAND GENERAL ELECTRIC  
ACCOUNT 396.02 POWER OPERATED EQUIPMENT - DIGGER  
ORIGINAL AND SMOOTH SURVIVOR CURVES



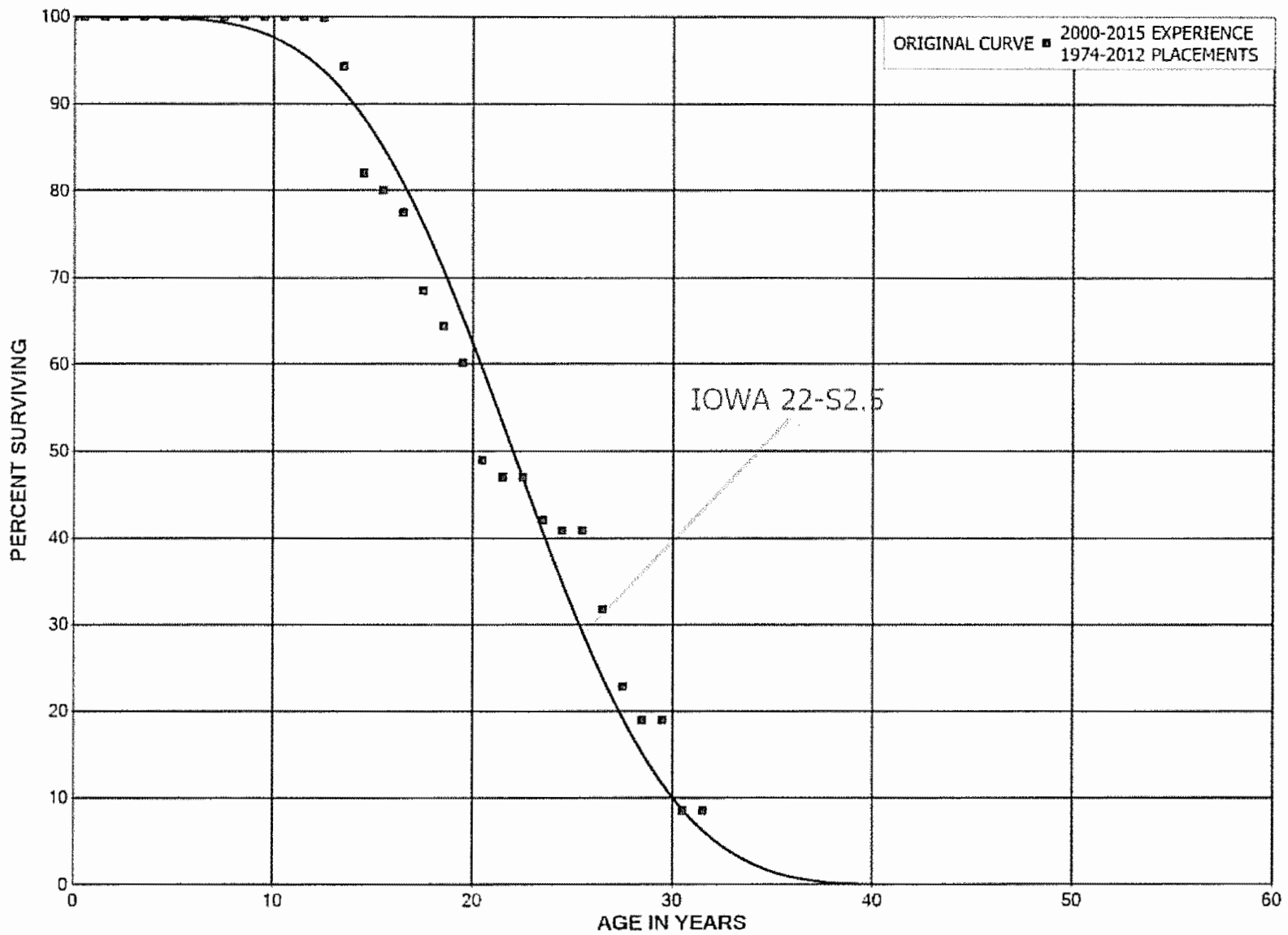
PORTLAND GENERAL ELECTRIC

ACCOUNT 396.02 POWER OPERATED EQUIPMENT - DIGGER

ORIGINAL LIFE TABLE

PLACEMENT BAND 1970-2015			EXPERIENCE BAND 2000-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	6,128,720		0.0000	1.0000	100.00
0.5	5,766,202		0.0000	1.0000	100.00
1.5	5,973,343		0.0000	1.0000	100.00
2.5	6,693,749	337,768	0.0505	0.9495	100.00
3.5	6,700,602		0.0000	1.0000	94.95
4.5	5,945,502		0.0000	1.0000	94.95
5.5	7,744,956		0.0000	1.0000	94.95
6.5	6,800,161		0.0000	1.0000	94.95
7.5	5,582,371	48,342	0.0087	0.9913	94.95
8.5	6,202,059	158,655	0.0256	0.9744	94.13
9.5	6,112,618	268,544	0.0439	0.9561	91.72
10.5	5,528,203	266,757	0.0483	0.9517	87.69
11.5	3,555,049	633,124	0.1781	0.8219	83.46
12.5	2,809,649		0.0000	1.0000	68.60
13.5	2,888,278	234,408	0.0812	0.9188	68.60
14.5	2,653,869	146,913	0.0554	0.9446	63.03
15.5	2,537,200	224,899	0.0886	0.9114	59.54
16.5	2,312,301	514,388	0.2225	0.7775	54.26
17.5	1,736,929	412,247	0.2373	0.7627	42.19
18.5	1,401,342	996,073	0.7108	0.2892	32.18
19.5	207,159	163,497	0.7892	0.2108	9.31
20.5	43,662	41,037	0.9399	0.0601	1.96
21.5	220,306		0.0000	1.0000	0.12
22.5	259,417		0.0000	1.0000	0.12
23.5	106,123		0.0000	1.0000	0.12
24.5	64,740		0.0000	1.0000	0.12
25.5	88,426		0.0000	1.0000	0.12
26.5	88,426		0.0000	1.0000	0.12
27.5	67,365		0.0000	1.0000	0.12
28.5	67,365		0.0000	1.0000	0.12
29.5	67,365		0.0000	1.0000	0.12
30.5	67,365		0.0000	1.0000	0.12
31.5	67,365		0.0000	1.0000	0.12
32.5	67,365		0.0000	1.0000	0.12
33.5	67,365		0.0000	1.0000	0.12
34.5	67,365		0.0000	1.0000	0.12
35.5					0.12

PORTLAND GENERAL ELECTRIC  
 ACCOUNT 396.03 POWER OPERATED EQUIPMENT - CRANE  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



Gannett Fleming

VII-217

Portland General Electric  
 December 31, 2015



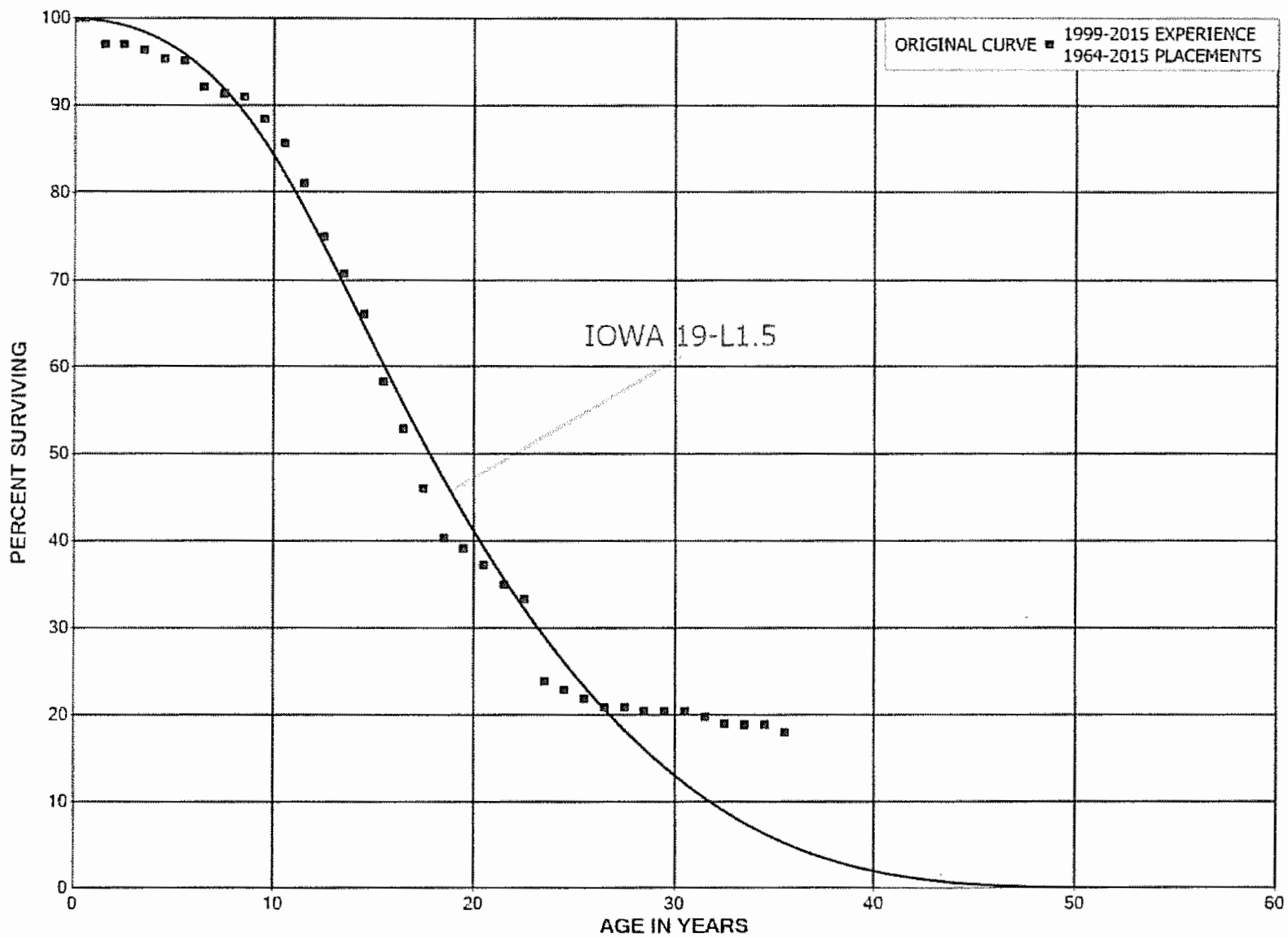
PORTLAND GENERAL ELECTRIC

ACCOUNT 396.03 POWER OPERATED EQUIPMENT - CRANE

ORIGINAL LIFE TABLE

PLACEMENT BAND 1974-2012			EXPERIENCE BAND 2000-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	3,499,581		0.0000	1.0000	100.00
0.5	3,649,953		0.0000	1.0000	100.00
1.5	4,053,200		0.0000	1.0000	100.00
2.5	3,856,623		0.0000	1.0000	100.00
3.5	4,892,839		0.0000	1.0000	100.00
4.5	4,514,366		0.0000	1.0000	100.00
5.5	2,977,239		0.0000	1.0000	100.00
6.5	3,020,728		0.0000	1.0000	100.00
7.5	3,369,623		0.0000	1.0000	100.00
8.5	2,751,994		0.0000	1.0000	100.00
9.5	2,760,159		0.0000	1.0000	100.00
10.5	3,325,293		0.0000	1.0000	100.00
11.5	3,456,900	5,760	0.0017	0.9983	100.00
12.5	3,564,007	199,354	0.0559	0.9441	99.83
13.5	3,455,004	446,631	0.1293	0.8707	94.25
14.5	2,459,860	61,170	0.0249	0.9751	82.07
15.5	2,342,591	72,740	0.0311	0.9689	80.02
16.5	2,269,851	263,670	0.1162	0.8838	77.54
17.5	2,029,041	123,349	0.0608	0.9392	68.53
18.5	2,152,785	141,574	0.0658	0.9342	64.37
19.5	2,331,007	434,964	0.1866	0.8134	60.13
20.5	1,399,611	55,423	0.0396	0.9604	48.91
21.5	810,867		0.0000	1.0000	46.98
22.5	772,445	79,951	0.1035	0.8965	46.98
23.5	845,435	25,944	0.0307	0.9693	42.11
24.5	630,329		0.0000	1.0000	40.82
25.5	540,477	120,060	0.2221	0.7779	40.82
26.5	468,797	131,452	0.2804	0.7196	31.75
27.5	337,500	58,086	0.1721	0.8279	22.85
28.5	279,414		0.0000	1.0000	18.92
29.5	279,414	153,097	0.5479	0.4521	18.92
30.5	126,318		0.0000	1.0000	8.55
31.5	98,999		0.0000	1.0000	8.55
32.5	98,999		0.0000	1.0000	8.55
33.5	98,999		0.0000	1.0000	8.55
34.5	98,999		0.0000	1.0000	8.55
35.5					8.55

PORTLAND GENERAL ELECTRIC  
 ACCOUNT 396.07 POWER OPERATED EQUIPMENT - CONSTRUCTION EQUIPMENT  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



PORTLAND GENERAL ELECTRIC

ACCOUNT 396.07 POWER OPERATED EQUIPMENT - CONSTRUCTION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1964-2015

EXPERIENCE BAND 1999-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	7,387,828		0.0000	1.0000	100.00
0.5	6,043,640	186,418	0.0308	0.9692	100.00
1.5	6,542,414		0.0000	1.0000	96.92
2.5	6,392,453	41,487	0.0065	0.9935	96.92
3.5	6,525,706	67,558	0.0104	0.9896	96.29
4.5	7,169,132	16,840	0.0023	0.9977	95.29
5.5	7,129,558	225,773	0.0317	0.9683	95.07
6.5	6,800,363	57,625	0.0085	0.9915	92.06
7.5	6,234,925	20,131	0.0032	0.9968	91.28
8.5	5,759,396	162,751	0.0283	0.9717	90.98
9.5	5,574,754	177,174	0.0318	0.9682	88.41
10.5	5,041,465	264,092	0.0524	0.9476	85.60
11.5	4,493,479	339,717	0.0756	0.9244	81.12
12.5	3,736,143	212,507	0.0569	0.9431	74.98
13.5	3,090,258	204,944	0.0663	0.9337	70.72
14.5	2,690,455	317,306	0.1179	0.8821	66.03
15.5	2,338,740	219,079	0.0937	0.9063	58.24
16.5	2,219,183	289,175	0.1303	0.8697	52.79
17.5	1,901,558	233,032	0.1225	0.8775	45.91
18.5	2,398,733	73,021	0.0304	0.9696	40.28
19.5	2,314,090	110,062	0.0476	0.9524	39.06
20.5	2,058,126	123,702	0.0601	0.9399	37.20
21.5	1,851,836	86,727	0.0468	0.9532	34.96
22.5	1,305,608	373,079	0.2858	0.7142	33.32
23.5	902,347	37,752	0.0418	0.9582	23.80
24.5	903,788	39,111	0.0433	0.9567	22.81
25.5	901,170	40,281	0.0447	0.9553	21.82
26.5	786,646		0.0000	1.0000	20.84
27.5	791,849	15,173	0.0192	0.9808	20.84
28.5	798,453		0.0000	1.0000	20.44
29.5	798,453		0.0000	1.0000	20.44
30.5	527,263	17,715	0.0336	0.9664	20.44
31.5	493,583	18,778	0.0380	0.9620	19.76
32.5	489,436	5,203	0.0106	0.9894	19.01
33.5	484,233		0.0000	1.0000	18.80
34.5	514,509	21,777	0.0423	0.9577	18.80
35.5	95,376		0.0000	1.0000	18.01
36.5	97,883	2,507	0.0256	0.9744	18.01
37.5	44,906		0.0000	1.0000	17.55
38.5	44,906		0.0000	1.0000	17.55

PORTLAND GENERAL ELECTRIC

ACCOUNT 396.07 POWER OPERATED EQUIPMENT - CONSTRUCTION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1964-2015			EXPERIENCE BAND 1999-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	30,276		0.0000	1.0000	17.55
40.5	30,276		0.0000	1.0000	17.55
41.5					17.55

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## PART VIII. NET SALVAGE STATISTICS

PORTLAND GENERAL ELECTRIC

TABLE 1. CALCULATION OF TERMINAL AND INTERIM RETIREMENTS AS A PERCENT OF TOTAL RETIREMENTS

LOCATION (1)	PROJECTED RETIREMENTS		TOTAL OF ALL RETIREMENTS (4)=(2)+(3)	TERMINAL RETIREMENT % (5)=(2)/(4)	INTERIM RETIREMENT % (6)=(3)/(4)
	TERMINAL (2)	INTERIM (3)			
BOARDMAN	(472,724,334)	(10,397,487)	(483,121,820)	97.85	2.15
COLSTRIP	(409,302,968)	(38,100,479)	(447,403,447)	91.48	8.52
<b>TOTAL STEAM PRODUCTION</b>	<b>(882,027,301)</b>	<b>(48,497,966)</b>	<b>(930,525,267)</b>		
FARADAY	(36,165,742)	(7,580,891)	(43,746,633)	82.67	17.33
NORTH FORK	(91,790,779)	(10,514,657)	(102,305,436)	89.72	10.28
OAK GROVE	(32,978,858)	(11,457,032)	(44,435,890)	74.22	25.78
PELTON	(19,273,960)	(6,342,350)	(25,616,310)	75.24	24.76
RIVER MILL	(60,450,934)	(6,449,960)	(66,900,894)	90.36	9.64
ROUND BUTTE	(133,839,282)	(15,279,560)	(149,118,841)	89.75	10.25
T.W. SULLIVAN	(44,626,520)	(2,124,032)	(46,750,552)	95.46	4.54
<b>TOTAL HYDRAULIC PRODUCTION</b>	<b>(419,126,076)</b>	<b>(59,748,481)</b>	<b>(478,874,557)</b>		
BEAVER	(160,489,774)	(59,811,801)	(220,301,575)	72.85	27.15
COYOTE SPRINGS	(113,362,151)	(73,907,337)	(187,269,488)	60.53	39.47
PORT WESTWARD	(136,550,337)	(119,666,562)	(256,316,898)	53.31	46.69
PORT WESTWARD II	(117,008,518)	(173,063,637)	(290,072,155)	40.34	59.66
<b>TOTAL OTHER PRODUCTION</b>	<b>(527,510,779)</b>	<b>(426,449,337)</b>	<b>(953,960,116)</b>		
BIGLOW CANYON	(261,365,145)	(559,087,552)	(920,452,697)	28.40	71.60
TUCANNON RIVER	(105,600,506)	(374,835,780)	(480,436,286)	21.98	78.02
<b>TOTAL WIND PRODUCTION</b>	<b>(366,965,651)</b>	<b>(1,033,923,332)</b>	<b>(1,400,888,983)</b>		
<b>TOTAL</b>	<b>(2,195,629,807)</b>	<b>(1,568,619,116)</b>	<b>(3,764,248,924)</b>		

PORTLAND GENERAL ELECTRIC

TABLE 2. CALCULATION OF WEIGHTED NET SALVAGE PERCENT

LOCATION (1)	TERMINAL RETIREMENTS		INTERIM RETIREMENTS		WEIGHTED AVERAGE NET SALVAGE % (6)=(2)*(3)+(4)*(5)
	RETIREMENTS	NET SALVAGE	RETIREMENTS	NET SALVAGE	
	(%) (2)	(%) (3)	(%) (4)	(%) (5)	
BOARDMAN	97.85	0	2.15	(5)	(1)
COLSTRIP	91.48	(4)	8.52	(5)	(4)
FARADAY	82.67	(63)	17.33	(35)	(58)
NORTH FORK	89.72	(83)	10.28	(35)	(78)
OAK GROVE	74.22	(65)	25.78	(35)	(57)
PELTON	75.24	(222)	24.76	(35)	(176)
RIVER MILL	90.36	(108)	9.64	(35)	(101)
ROUND BUTTE	89.75	(83)	10.25	(35)	(78)
T.W. SULLIVAN	95.46	(31)	4.54	(35)	(31)
BEAVER	72.85	(4)	27.15	(10)	(6)
COYOTE SPRINGS	60.53	(2)	39.47	(10)	(5)
PORT WESTWARD	53.31	(4)	46.69	(10)	(7)
PORT WESTWARD II	40.34	(3)	59.66	(10)	(7)
BIGLOW CANYON	28.40	(6)	71.60	(9)	(8)
TUCANNON RIVER	21.98	(2)	78.02	(9)	(7)

PORTLAND GENERAL ELECTRIC

ACCOUNT 311 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1981		351				351-	
1982		16				16-	
1983	1,063		0		0		0
1984							
1985		113,055		11,797		101,258-	
1986	33,127	6,014	18	7,969	24	1,955	6
1987	78,914		0	59,179	75	59,179	75
1988	225,949		0	102,368	45	102,368	45
1989	633		0		0		0
1990	110,881	4,093	4	67,271	61	63,178	57
1991	32,027		0	1,421	4	1,421	4
1992	873,099		0		0		0
1993	468		0	391	84	391	84
1994		3,467				3,467-	
1995							
1996	91,166	88,242	97		0	88,242-	97-
1997	81,010		0		0		0
1998	24,689		0		0		0
1999			0		0		0
2000							
2001	110,858		0		0		0
2002	810,861		0	132,603	16	132,603	16
2003							
2004	19,473		0		0		0
2005	69,344		0	41,445	60	41,445	60
2006	42,220	3,018	7	29,352	70	26,334	62
2007	111,620	2,553	2	86,499	77	83,946	75
2008	11,759		0	46,012	391	46,012	391
2009	34,828		0	63,600	183	63,600	183
2010				4,297		4,297	
2011	29,203		0		0		0
2012	248	481-	194-	942	380	1,423	574
2013	207,042		0	989	0	989	0
2014	324,812		0	1,814	1	1,814	1
2015	119,421		0	2,856	2	2,856	2
TOTAL	3,444,714	220,327	6	660,805	19	440,477	13

THREE-YEAR MOVING AVERAGES

81-83	354	122	34		0	122-	34-
82-84	354	5	1		0	5-	1-
83-85	354	37,685		3,932		33,753-	



PORTLAND GENERAL ELECTRIC

ACCOUNT 311 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE		
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT	
THREE-YEAR MOVING AVERAGES								
84-86	11,042	39,690	359	6,589	60	33,101-	300-	
85-87	37,347	39,690	106	26,315	70	13,374-	36-	
86-88	112,663	2,005	2	56,506	50	54,501	48	
87-89	101,832		0	53,849	53	53,849	53	
88-90	112,487	1,364	1	56,546	50	55,182	49	
89-91	47,847	1,364	3	22,897	48	21,533	45	
90-92	338,669	1,364	0	22,897	7	21,533	6	
91-93	301,864		0	604	0	604	0	
92-94	291,189	1,156	0	130	0	1,025-	0	
93-95	156	1,156	740	130	84	1,025-	657-	
94-96	30,389	30,570	101		0	30,570-	101-	
95-97	57,392	29,414	51		0	29,414-	51-	
96-98	65,622	29,414	45		0	29,414-	45-	
97-99	35,233		0		0		0	
98-00	8,230		0		0		0	
99-01	36,953		0		0		0	
00-02	307,240		0	44,201	14	44,201	14	
01-03	307,240		0	44,201	14	44,201	14	
02-04	276,778		0	44,201	16	44,201	16	
03-05	29,605		0	13,815	47	13,815	47	
04-06	43,679	1,006	2	23,599	54	22,593	52	
05-07	74,395	1,857	2	52,432	70	50,575	68	
06-08	55,200	1,857	3	53,954	98	52,097	94	
07-09	52,736	851	2	65,370	124	64,519	122	
08-10	15,529		0	37,969	245	37,969	245	
09-11	21,344		0	22,632	106	22,632	106	
10-12	9,817	160-	2-	1,746	18	1,907	19	
11-13	78,831	160-	0	644	1	804	1	
12-14	177,368	160-	0	1,248	1	1,408	1	
13-15	217,092		0	1,886	1	1,886	1	

FIVE-YEAR AVERAGE

11-15	136,145	96-	0	1,320	1	1,416	1
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PORTLAND GENERAL ELECTRIC  
 ACCOUNT 312 BOILER PLANT EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1981	4,148	114	3		0	114-	3-
1982	12,247	1,828	15		0	1,828-	15-
1983	731		0	39	5	39	5
1984	79,689	279	0	8,175	10	7,896	10
1985							
1986	1,819,981		0	1,024	0	1,024	0
1987	200,729		0		0		0
1988	206,052		0	93,354	45	93,354	45
1989	300,000		0		0		0
1990	1,622		0		0		0
1991	2,144		0		0		0
1992	57,361	1,775	3		0	1,775-	3-
1993	165,031		0	74,419	45	74,419	45
1994	36,618	30,456	83	1,124	3	29,331-	80-
1995	1,015		0		0		0
1996	90,367	66,533	74		0	66,533-	74-
1997	1,052,654	25,835	2		0	25,835-	2-
1998	892,305		0	2,567	0	2,567	0
1999			0		0		0
2000							
2001	124,548		0	115,630	93	115,630	93
2002	339,958		0		0		0
2003	367,023	178,529	49	421,286	115	242,757	66
2004	164,598		0	52,506	32	52,506	32
2005	260,666	352,986	135	25,400	10	327,586-	126-
2006	802,179	70,496	9	176,173	22	105,677	13
2007	760,191		0	604,258	79	604,258	79
2008	560,986	112	0	2,470	0	2,358	0
2009	801,493	105,923	13		0	105,923-	13-
2010	1,174,054	50,323	4	699,028	60	648,705	55
2011	379,928		0	379,271	100	379,271	100
2012	3,118,403	782,494	25	3,905	0	778,590-	25-
2013	2,827,405	4,925	0		0	4,925-	0
2014	1,749,785		0		0		0
2015	2,755,497		0		0		0
TOTAL	21,109,405	1,672,608	8	2,660,629	13	988,021	5

THREE-YEAR MOVING AVERAGES

81-83	5,709	647	11	13	0	634-	11-
82-84	30,889	702	2	2,738	9	2,036	7
83-85	26,807	93	0	2,738	10	2,645	10

PORTLAND GENERAL ELECTRIC  
 ACCOUNT 312 BOILER PLANT EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
84-86	633,223	93	0	3,066	0	2,973	0
85-87	673,570		0	341	0	341	0
86-88	742,254		0	31,459	4	31,459	4
87-89	235,593		0	31,118	13	31,118	13
88-90	169,225		0	31,118	18	31,118	18
89-91	101,255		0		0		0
90-92	20,375	592	3		0	592-	3-
91-93	74,845	592	1	24,806	33	24,215	32
92-94	86,336	10,743	12	25,181	29	14,438	17
93-95	67,555	10,152	15	25,181	37	15,029	22
94-96	42,667	32,330	76	375	1	31,955-	75-
95-97	381,346	30,790	8		0	30,790-	8-
96-98	678,442	30,790	5	856	0	29,934-	4-
97-99	648,320	8,612	1	856	0	7,756-	1-
98-00	297,435		0	856	0	856	0
99-01	41,516		0	38,543	93	38,543	93
00-02	154,835		0	38,543	25	38,543	25
01-03	277,176	59,510	21	178,972	65	119,463	43
02-04	290,526	59,510	20	157,931	54	98,421	34
03-05	264,096	177,172	67	166,397	63	10,774-	4-
04-06	409,148	141,161	35	84,693	21	56,468-	14-
05-07	607,678	141,161	23	268,610	44	127,450	21
06-08	707,785	23,536	3	260,967	37	237,431	34
07-09	707,557	35,345	5	202,243	29	166,898	24
08-10	845,511	52,120	6	233,833	28	181,713	21
09-11	785,158	52,082	7	359,433	46	307,351	39
10-12	1,557,461	277,606	18	360,735	23	83,129	5
11-13	2,108,578	262,473	12	127,725	6	134,748-	6-
12-14	2,565,197	262,473	10	1,302	0	261,172-	10-
13-15	2,444,229	1,642	0		0	1,642-	0

FIVE-YEAR AVERAGE

11-15	2,166,203	157,484	7	76,635	4	80,849-	4-
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PORTLAND GENERAL ELECTRIC  
 ACCOUNT 314 TURBOGENERATOR UNITS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1988	2,291		0	1,038	45	1,038	45
1989							
1990	69,262		0		0		0
1991							
1992	571		0		0		0
1993							
1994							
1995							
1996							
1997	408,345	32,944	8		0	32,944-	8-
1998	175,988		0		0		0
1999							
2000							
2001							
2002							
2003							
2004	3,398,500		0		0		0
2005	245	119,786			0	119,786-	
2006	1,242,211	215	0		0	215-	0
2007	431,084	1,425	0		0	1,425-	0
2008	1,847,709		0		0		0
2009	2,696,941		0		0		0
2010		1,453				1,453-	
2011	1,274,514		0		0		0
2012	1,918,916		0		0		0
2013	432,833	178,749-	41-		0	178,749	41
2014	1,564,334		0		0		0
2015	227,005		0		0		0
TOTAL	15,690,747	22,925-	0	1,038	0	23,963	0

THREE-YEAR MOVING AVERAGES

88-90	23,851		0	346	1	346	1
89-91	23,087		0		0		0
90-92	23,278		0		0		0
91-93	190		0		0		0
92-94	190		0		0		0
93-95							
94-96							
95-97	136,115	10,981	8		0	10,981-	8-
96-98	194,778	10,981	6		0	10,981-	6-
97-99	194,778	10,981	6		0	10,981-	6-

PORTLAND GENERAL ELECTRIC  
 ACCOUNT 314 TURBOGENERATOR UNITS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
98-00	58,663		0		0		0
99-01							
00-02							
01-03							
02-04	1,132,833		0		0		0
03-05	1,132,915	39,929	4		0	39,929-	4-
04-06	1,546,985	40,000	3		0	40,000-	3-
05-07	557,846	40,475	7		0	40,475-	7-
06-08	1,173,668	547	0		0	547-	0
07-09	1,658,578	475	0		0	475-	0
08-10	1,514,883	484	0		0	484-	0
09-11	1,323,818	484	0		0	484-	0
10-12	1,064,477	484	0		0	484-	0
11-13	1,208,754	59,583-	5-		0	59,583	5
12-14	1,305,361	59,583-	5-		0	59,583	5
13-15	741,390	59,583-	8-		0	59,583	8
FIVE-YEAR AVERAGE							
11-15	1,083,520	35,750-	3-		0	35,750	3

PORTLAND GENERAL ELECTRIC  
 ACCOUNT 315 ACCESSORY ELECTRIC EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1985		9,698		1,033		8,665-	
1986							
1987				975		975	
1988	2,312		0	1,047	45	1,047	45
1989							
1990	1,555		0		0		0
1991							
1992	16,336	78	0	1,908	12	1,830	11
1993							
1994	40,260	1,639	4		0	1,639-	4-
1995							
1996							
1997	2,304,750	185,941	8		0	185,941-	8-
1998							
1999			0		0		0
2000							
2001							
2002							
2003							
2004							
2005	114,287		0		0		0
2006							
2007	836,875	890	0		0	890-	0
2008		32,140				32,140-	
2009							
2010	21,838		0		0		0
2011	13,768		0		0		0
2012	19,132	184	1		0	184-	1-
2013							
2014	49,059		0		0		0
2015	4,373		0		0		0
TOTAL	3,424,546	230,570	7	4,964	0	225,606-	7-

THREE-YEAR MOVING AVERAGES

85-87		3,233		669		2,563-	
86-88	771		0	674	87	674	87
87-89	771		0	674	87	674	87
88-90	1,289		0	349	27	349	27
89-91	518		0		0		0
90-92	5,964	26	0	636	11	610	10
91-93	5,445	26	0	636	12	610	11

PORTLAND GENERAL ELECTRIC

ACCOUNT 315 ACCESSORY ELECTRIC EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
92-94	18,865	572	3	636	3	64	0
93-95	13,420	546	4		0	546-	4-
94-96	13,420	546	4		0	546-	4-
95-97	768,250	61,980	8		0	61,980-	8-
96-98	768,250	61,980	8		0	61,980-	8-
97-99	768,250	61,980	8		0	61,980-	8-
98-00			0		0		0
99-01			0		0		0
00-02							
01-03							
02-04							
03-05	38,096		0		0		0
04-06	38,096		0		0		0
05-07	317,054	297	0		0	297-	0
06-08	278,958	11,010	4		0	11,010-	4-
07-09	278,958	11,010	4		0	11,010-	4-
08-10	7,279	10,713	147		0	10,713-	147-
09-11	11,869		0		0		0
10-12	18,246	61	0		0	61-	0
11-13	10,967	61	1		0	61-	1-
12-14	22,730	61	0		0	61-	0
13-15	17,811		0		0		0
FIVE-YEAR AVERAGE							
11-15	17,267	37	0		0	37-	0

PORTLAND GENERAL ELECTRIC

ACCOUNT 316 MISCELLANEOUS POWER PLANT EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1981	138,259	71	0	2,363	2	2,292	2
1982							
1983							
1984		4,936		27,282		22,346	
1985		529,461		50,636		478,825-	
1986	627,470		0	109,072	17	109,072	17
1987	33,703		0	2,841	8	2,841	8
1988	46,655		0	55,683	119	55,683	119
1989	90,964	492	1	13,093	14	12,602	14
1990	151,626		0	51,666	34	51,666	34
1991	39,387		0		0		0
1992	42,493		0		0		0
1993	7,532		0	2,094	28	2,094	28
1994	360,794		0	3,949	1	3,949	1
1995	28,062	116,571	415	65,881	235	50,689-	181-
1996	72,899	221	0	4,685	6	4,464	6
1997	14,189		0	6,596	46	6,596	46
1998	42,463		0		0		0
1999			0		0		0
2000	10,007		0	3,905	39	3,905	39
2001	1,538		0		0		0
2002	352,168		0		0		0
2003	20,993		0		0		0
2004				3,711		3,711	
2005	19,705		0	9,643	49	9,643	49
2006	10,791		0	310	3	310	3
2007	9,778	246	3		0	246-	3-
2008	67,815		0	13,188	19	13,188	19
2009	19,143		0	2,369	12	2,369	12
2010	105,399		0		0		0
2011	16,192		0	18,806	116	18,806	116
2012		3,769-		7,377		11,146	
2013				7,746		7,746	
2014				14,206		14,206	
2015	3,333		0	22,375	671	22,375	671
TOTAL	2,333,356	648,228	28	499,478	21	148,751-	6-

THREE-YEAR MOVING AVERAGES

81-83	46,086	24	0	788	2	764	2
82-84		1,645		9,094		7,449	
83-85		178,132		25,973		152,160-	



PORTLAND GENERAL ELECTRIC

ACCOUNT 316 MISCELLANEOUS POWER PLANT EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
84-86	209,157	178,132	85	62,330	30	115,802-	55-
85-87	220,391	176,487	80	54,183	25	122,304-	55-
86-88	235,943		0	55,865	24	55,865	24
87-89	57,107	164	0	23,873	42	23,709	42
88-90	96,415	164	0	40,147	42	39,983	41
89-91	93,992	164	0	21,586	23	21,422	23
90-92	77,835		0	17,222	22	17,222	22
91-93	29,804		0	698	2	698	2
92-94	136,939		0	2,014	1	2,014	1
93-95	132,129	38,857	29	23,975	18	14,882-	11-
94-96	153,918	38,931	25	24,838	16	14,092-	9-
95-97	38,384	38,931	101	25,721	67	13,210-	34-
96-98	43,184	74	0	3,760	9	3,687	9
97-99	18,884		0	2,199	12	2,199	12
98-00	17,490		0	1,302	7	1,302	7
99-01	3,848		0	1,302	34	1,302	34
00-02	121,237		0	1,302	1	1,302	1
01-03	124,900		0		0		0
02-04	124,387		0	1,237	1	1,237	1
03-05	13,566		0	4,452	33	4,452	33
04-06	10,165		0	4,555	45	4,555	45
05-07	13,425	82	1	3,318	25	3,236	24
06-08	29,461	82	0	4,499	15	4,417	15
07-09	32,245	82	0	5,186	16	5,103	16
08-10	64,119		0	5,186	8	5,186	8
09-11	46,911		0	7,058	15	7,058	15
10-12	40,530	1,256-	3-	8,728	22	9,984	25
11-13	5,397	1,256-	23-	11,310	210	12,566	233
12-14		1,256-		9,776		11,033	
13-15	1,111		0	14,776		14,776	
FIVE-YEAR AVERAGE							
11-15	3,905	754-	19-	14,102	361	14,856	380

PORTLAND GENERAL ELECTRIC  
 ACCOUNT 331 STRUCTURES AND IMPROVEMENTS  
 SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1971	15,016	5,147	34		0	5,147-	34-
1972	45,309	3,191	7	600	1	2,591-	6-
1973	26,360	1,770	7	914	3	856-	3-
1974	14,693	3,024	21		0	3,024-	21-
1975	11,455	15,134	132	51	0	15,083-	132-
1976	20,746	4,537	22	145	1	4,392-	21-
1977	32,229	10,670	33	591	2	10,079-	31-
1978	1,919	12,058	628		0	12,058-	628-
1979	23,112	11,584	50	9,731	42	1,853-	8-
1980	58,864	27,304	46	18,915	32	8,389-	14-
1981	7,286	3,210	44	5	0	3,206-	44-
1982	321	2,777	864	481	150	2,296-	714-
1983	465	56	12		0	56-	12-
1984		459				459-	
1985	1,228	522	42		0	522-	42-
1986	11,994	17,087	142		0	17,087-	142-
1987	3,826	15,711	411		0	15,711-	411-
1988	1,116		0		0		0
1989	13,041	434	3		0	434-	3-
1990	16,312		0	7,440	46	7,440	46
1991	19,774	9,694	49		0	9,694-	49-
1992	14,345	5,724	40		0	5,724-	40-
1993	30,552	500	2		0	500-	2-
1994	47,838	71	0		0	71-	0
1995	16,567	27,397	165	623	4	26,775-	162-
1996	16,046	10,384	65		0	10,384-	65-
1997	12,707	10,662	84	153	1	10,509-	83-
1998	179,158	15,558	9		0	15,558-	9-
1999	83,948	24,748	29		0	24,748-	29-
2000	112,313	12,667-	11-		0	12,667	11
2001	46,057	15,307	33		0	15,307-	33-
2002	22,001	13,496	61		0	13,496-	61-
2003	846		0		0		0
2004	39,110	4,089	10		0	4,089-	10-
2005	203	37,032			0	37,032-	
2006	69,367	28,368	41		0	28,368-	41-
2007	2,452		0		0		0
2008	44,648		0		0		0
2009	100,322	35,747	36		0	35,747-	36-
2010	127,825	14,348	11		0	14,348-	11-
2011	1,974	23,255			0	23,255-	
2012	11,413	26,897	236		0	26,897-	236-
2013							

PORTLAND GENERAL ELECTRIC

ACCOUNT 331 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2014	11,000	33,076	301		0	33,076-	301-
2015	84,725	7,154	8		0	7,154-	8-
TOTAL	1,400,484	465,515	33	39,649	3	425,867-	30-

THREE-YEAR MOVING AVERAGES

71-73	28,895	3,369	12	505	2	2,865-	10-
72-74	28,787	2,662	9	505	2	2,157-	7-
73-75	17,503	6,643	38	322	2	6,321-	36-
74-76	15,631	7,565	48	65	0	7,500-	48-
75-77	21,477	10,114	47	262	1	9,852-	46-
76-78	18,298	9,088	50	245	1	8,843-	48-
77-79	19,087	11,437	60	3,441	18	7,997-	42-
78-80	27,965	16,982	61	9,549	34	7,433-	27-
79-81	29,754	14,033	47	9,550	32	4,483-	15-
80-82	22,157	11,097	50	6,467	29	4,630-	21-
81-83	2,691	2,014	75	162	6	1,852-	69-
82-84	262	1,097	419	160	61	937-	357-
83-85	564	346	61		0	346-	61-
84-86	4,407	6,023	137		0	6,023-	137-
85-87	5,683	11,107	195		0	11,107-	195-
86-88	5,646	10,933	194		0	10,933-	194-
87-89	5,994	5,382	90		0	5,382-	90-
88-90	10,156	145	1	2,480	24	2,335	23
89-91	16,376	3,376	21	2,480	15	896-	5-
90-92	16,810	5,139	31	2,480	15	2,659-	16-
91-93	21,557	5,306	25		0	5,306-	25-
92-94	30,912	2,098	7		0	2,098-	7-
93-95	31,653	9,323	29	208	1	9,115-	29-
94-96	26,817	12,617	47	208	1	12,410-	46-
95-97	15,107	16,148	107	259	2	15,889-	105-
96-98	69,304	12,201	18	51	0	12,150-	18-
97-99	91,938	16,989	18	51	0	16,938-	18-
98-00	125,139	9,213	7		0	9,213-	7-
99-01	80,773	9,129	11		0	9,129-	11-
00-02	60,124	5,379	9		0	5,379-	9-
01-03	22,968	9,601	42		0	9,601-	42-
02-04	20,652	5,862	28		0	5,862-	28-
03-05	13,386	13,707	102		0	13,707-	102-
04-06	36,226	23,163	64		0	23,163-	64-
05-07	24,007	21,800	91		0	21,800-	91-
06-08	38,822	9,456	24		0	9,456-	24-

PORTLAND GENERAL ELECTRIC  
 ACCOUNT 331 STRUCTURES AND IMPROVEMENTS  
 SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
07-09	49,141	11,916	24		0	11,916-	24-
08-10	90,932	16,698	18		0	16,698-	18-
09-11	76,707	24,450	32		0	24,450-	32-
10-12	47,071	21,500	46		0	21,500-	46-
11-13	4,462	16,717	375		0	16,717-	375-
12-14	7,471	19,991	268		0	19,991-	268-
13-15	31,908	13,410	42		0	13,410-	42-
FIVE-YEAR AVERAGE							
11-15	21,822	18,076	83		0	18,076-	83-

PORTLAND GENERAL ELECTRIC

ACCOUNT 332 RESERVOIRS, DAMS AND WATERWAYS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1971	62,122	6,673	11	200	0	6,473-	10-
1972	38,330	5,640	15		0	5,640-	15-
1973	16,464	4,684	28		0	4,684-	28-
1974	13,214	19,219	145	797	6	18,422-	139-
1975	11,894	5,266	44		0	5,266-	44-
1976	27,730	3,426	12		0	3,426-	12-
1977	41,955	73,750	176	2,478	6	71,272-	170-
1978	14,175	3,001	21		0	3,001-	21-
1979	42,260	34,682	82		0	34,682-	82-
1980	13,893	2,711	20		0	2,711-	20-
1981	15,724	14,083	90	180	1	13,903-	88-
1982	5,384	6,897	128		0	6,897-	128-
1983	14,220	2,029	14		0	2,029-	14-
1984		1,225		48		1,177-	
1985	4,123	2,530	61		0	2,530-	61-
1986	42,153	47,296	112		0	47,296-	112-
1987	18,231	413	2		0	413-	2-
1988	2,001	5,758	288		0	5,758-	288-
1989	76,074	201,633	265	1,250	2	200,383-	263-
1990	16,833	53,716	319	13,710	81	40,006-	238-
1991	20,039		0		0		0
1992	2,784	1,108	40		0	1,108-	40-
1993	107,786	5,776	5		0	5,776-	5-
1994	20,474		0		0		0
1995	330,939	1,850	1		0	1,850-	1-
1996	43,187	8,501	20	3,445	8	5,055-	12-
1997	58,456	63,623	109	273,134-	467-	336,757-	576-
1998	34,314	14,794	43		0	14,794-	43-
1999	36,984	10,458	28	1,597	4	8,861-	24-
2000	46,866	527	1		0	527-	1-
2001	21,729	591,235			0	591,235-	
2002	66,204	17,950	27		0	17,950-	27-
2003	14,666	14,448	99		0	14,448-	99-
2004	14,628	5,973	41		0	5,973-	41-
2005	431,936	136,243	32		0	136,243-	32-
2006	1,449,760	60,648	4		0	60,648-	4-
2007	26,720	824,585		685	3	823,899-	
2008	9,979	671,177			0	671,177-	
2009	33,316	11,089	33		0	11,089-	33-
2010	685,811	98,676	14		0	98,676-	14-
2011	26,001	4,712	18		0	4,712-	18-
2012	118,826	62,225	52		0	62,225-	52-
2013	51,669	264,331	512		0	264,331-	512-

PORTLAND GENERAL ELECTRIC

ACCOUNT 332 RESERVOIRS, DAMS AND WATERWAYS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2014	263,720	17,248	7		0	17,248-	7-
2015	28,589	7,841	27		0	7,841-	27-
TOTAL	4,422,162	3,389,649	77	248,744-	6-	3,638,392-	82-

THREE-YEAR MOVING AVERAGES

71-73	38,972	5,666	15	67	0	5,599-	14-
72-74	22,669	9,848	43	266	1	9,582-	42-
73-75	13,857	9,723	70	266	2	9,457-	68-
74-76	17,613	9,303	53	266	2	9,038-	51-
75-77	27,193	27,480	101	826	3	26,655-	98-
76-78	27,953	26,725	96	826	3	25,900-	93-
77-79	32,797	37,144	113	826	3	36,318-	111-
78-80	23,443	13,464	57		0	13,464-	57-
79-81	23,959	17,158	72	60	0	17,099-	71-
80-82	11,667	7,897	68	60	1	7,837-	67-
81-83	11,776	7,670	65	60	1	7,610-	65-
82-84	6,535	3,384	52	16	0	3,368-	52-
83-85	6,114	1,928	32	16	0	1,912-	31-
84-86	15,425	17,017	110	16	0	17,001-	110-
85-87	21,503	16,746	78		0	16,746-	78-
86-88	20,795	17,822	86		0	17,822-	86-
87-89	32,102	69,268	216	417	1	68,851-	214-
88-90	31,636	87,036	275	4,987	16	82,049-	259-
89-91	37,649	85,116	226	4,987	13	80,130-	213-
90-92	13,219	18,275	138	4,570	35	13,705-	104-
91-93	43,536	2,295	5		0	2,295-	5-
92-94	43,681	2,295	5		0	2,295-	5-
93-95	153,066	2,542	2		0	2,542-	2-
94-96	131,534	3,450	3	1,148	1	2,302-	2-
95-97	144,194	24,658	17	89,896-	62-	114,554-	79-
96-98	45,319	28,973	64	89,896-	198-	118,869-	262-
97-99	43,251	29,625	68	90,512-	209-	120,137-	278-
98-00	39,388	8,593	22	532	1	8,061-	20-
99-01	35,193	200,740	570	532	2	200,208-	569-
00-02	44,933	203,237	452		0	203,237-	452-
01-03	34,200	207,878	608		0	207,878-	608-
02-04	31,832	12,790	40		0	12,790-	40-
03-05	153,743	52,221	34		0	52,221-	34-
04-06	632,108	67,621	11		0	67,621-	11-
05-07	636,139	340,492	54	228	0	340,263-	53-
06-08	495,486	518,803	105	228	0	518,575-	105-

PORTLAND GENERAL ELECTRIC

ACCOUNT 332 RESERVOIRS, DAMS AND WATERWAYS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
07-09	23,338	502,284		228	1	502,055-	
08-10	243,035	260,314	107		0	260,314-	107-
09-11	248,376	38,159	15		0	38,159-	15-
10-12	276,879	55,205	20		0	55,205-	20-
11-13	65,499	110,423	169		0	110,423-	169-
12-14	144,738	114,601	79		0	114,601-	79-
13-15	114,659	96,473	84		0	96,473-	84-
FIVE-YEAR AVERAGE							
11-15	97,761	71,271	73		0	71,271-	73-

PORTLAND GENERAL ELECTRIC

ACCOUNT 333 WATER WHEELS, TURBINES AND GENERATORS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1971	9,585		0		0		0
1972	33,621	5,218	16		0	5,218-	16-
1973	185,000	5,611	3	99	0	5,512-	3-
1974		616		8,275		7,659	
1975	29,926	2,163	7		0	2,163-	7-
1976							
1977							
1978							
1979	52,089	418	1		0	418-	1-
1980	520		0		0		0
1981		168				168-	
1982	6,904	235	3		0	235-	3-
1983	38,722		0	36,943	95	36,943	95
1984	157,000	22,264	14	14,388	9	7,876-	5-
1985	10,131		0	69	1	69	1
1986							
1987	7,596		0		0		0
1988	19,330		0		0		0
1989	217,610	48,693	22		0	48,693-	22-
1990	100,897	27,251	27	7,456	7	19,795-	20-
1991	21,424	14,447	67		0	14,447-	67-
1992	32,202	11,105	34		0	11,105-	34-
1993	7,562	23,786	315		0	23,786-	315-
1994	19,580	13,326	68		0	13,326-	68-
1995							
1996	208,151	37,808	18		0	37,808-	18-
1997	11,130	50,737	456	191,356-		242,092-	
1998	75,831	47,840	63		0	47,840-	63-
1999	165,585	145,925	88		0	145,925-	88-
2000	76,712	44,737	58	4,440	6	40,297-	53-
2001	16,560	395,927			0	395,927-	
2002	874,120	21,637	2		0	21,637-	2-
2003	268,021	16,074	6		0	16,074-	6-
2004	161,600	14,285	9	66	0	14,219-	9-
2005	314,757	278,937	89		0	278,937-	89-
2006		47,806				47,806-	
2007	139,236	60,000	43		0	60,000-	43-
2008	45,582	86,122	189		0	86,122-	189-
2009		89,882				89,882-	
2010	4,751	1,469	31		0	1,469-	31-
2011	712	260-	36-		0	260	36
2012	700,568		0		0		0
2013	108,893	263,605	242		0	263,605-	242-



PORTLAND GENERAL ELECTRIC

ACCOUNT 333 WATER WHEELS, TURBINES AND GENERATORS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2014	675,651	791	0		0	791-	0
2015	595,029	7,406	1		0	7,406-	1-
TOTAL	5,392,586	1,786,029	33	119,619-	2-	1,905,648-	35-

THREE-YEAR MOVING AVERAGES

71-73	76,069	3,609	5	33	0	3,577-	5-
72-74	72,874	3,815	5	2,791	4	1,024-	1-
73-75	71,642	2,796	4	2,791	4	5-	0
74-76	9,975	926	9	2,758	28	1,832	18
75-77	9,975	721	7		0	721-	7-
76-78							
77-79	17,363	139	1		0	139-	1-
78-80	17,536	139	1		0	139-	1-
79-81	17,536	195	1		0	195-	1-
80-82	2,475	135	5		0	135-	5-
81-83	15,208	135	1	12,314	81	12,180	80
82-84	67,542	7,500	11	17,110	25	9,611	14
83-85	68,617	7,421	11	17,134	25	9,712	14
84-86	55,710	7,421	13	4,819	9	2,602-	5-
85-87	5,909		0	23	0	23	0
86-88	8,975		0		0		0
87-89	81,512	16,231	20		0	16,231-	20-
88-90	112,612	25,315	22	2,485	2	22,829-	20-
89-91	113,310	30,130	27	2,485	2	27,645-	24-
90-92	51,508	17,601	34	2,485	5	15,116-	29-
91-93	20,396	16,446	81		0	16,446-	81-
92-94	19,781	16,072	81		0	16,072-	81-
93-95	9,047	12,371	137		0	12,371-	137-
94-96	75,910	17,045	22		0	17,045-	22-
95-97	73,094	29,515	40	63,785-	87-	93,300-	128-
96-98	98,371	45,461	46	63,785-	65-	109,247-	111-
97-99	84,182	81,500	97	63,785-	76-	145,285-	173-
98-00	106,042	79,500	75	1,480	1	78,020-	74-
99-01	86,286	195,530	227	1,480	2	194,050-	225-
00-02	322,464	154,100	48	1,480	0	152,620-	47-
01-03	386,234	144,546	37		0	144,546-	37-
02-04	434,580	17,332	4	22	0	17,310-	4-
03-05	248,126	103,098	42	22	0	103,076-	42-
04-06	158,786	113,676	72	22	0	113,654-	72-
05-07	151,331	128,914	85		0	128,914-	85-
06-08	61,606	64,643	105		0	64,643-	105-

PORTLAND GENERAL ELECTRIC

ACCOUNT 333 WATER WHEELS, TURBINES AND GENERATORS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
07-09	61,606	78,668	128		0	78,668-	128-
08-10	16,778	59,158	353		0	59,158-	353-
09-11	1,821	30,364			0	30,364-	
10-12	235,344	403	0		0	403-	0
11-13	270,058	87,782	33		0	87,782-	33-
12-14	495,037	88,132	18		0	88,132-	18-
13-15	459,858	90,601	20		0	90,601-	20-
FIVE-YEAR AVERAGE							
11-15	416,171	54,309	13		0	54,309-	13-

PORTLAND GENERAL ELECTRIC  
 ACCOUNT 334 ACCESSORY ELECTRIC EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1971	2,752	376	14		0	376-	14-
1972		123				123-	
1973		21				21-	
1974							
1975	500	292	58		0	292-	58-
1976	1,351	135	10		0	135-	10-
1977	156		0		0		0
1978	15,710	1,007	6	8,861	56	7,854	50
1979	2,857	2,101	74	1,319	46	781-	27-
1980	5,374	338	6		0	338-	6-
1981	23,410	9,087	39		0	9,087-	39-
1982	4,128	2,449	59	2,364	57	85-	2-
1983							
1984							
1985	10,035		0		0		0
1986	36,306		0		0		0
1987	10,166		0		0		0
1988	14,471		0		0		0
1989	9,664		0	293	3	293	3
1990	15,501		0		0		0
1991	97,892	4,771	5		0	4,771-	5-
1992	16,408	255	2		0	255-	2-
1993	6,983	1,069	15		0	1,069-	15-
1994	45,825	2,967	6		0	2,967-	6-
1995	21,805	6,874	32	406	2	6,468-	30-
1996	40,718	3,946	10		0	3,946-	10-
1997	21,081	334	2		0	334-	2-
1998				40		40	
1999	46,816	5,117	11		0	5,117-	11-
2000	38,063		0		0		0
2001	61,608	124,762	203		0	124,762-	203-
2002	89,261	9,675	11		0	9,675-	11-
2003	77		0		0		0
2004	7,508	350	5		0	350-	5-
2005	26,839	3,230	12		0	3,230-	12-
2006	41,007	8,872	22		0	8,872-	22-
2007	200,549	195,310	97		0	195,310-	97-
2008	4,963		0		0		0
2009	4,509		0		0		0
2010	8,554	62,109	726		0	62,109-	726-
2011	50,539	48,030	95		0	48,030-	95-
2012	123,643	52,295	42		0	52,295-	42-
2013	9,593	37,838	394		0	37,838-	394-

PORTLAND GENERAL ELECTRIC

ACCOUNT 334 ACCESSORY ELECTRIC EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2014	28,780	53,824	187		0	53,824-	187-
2015	107,580	2,284	2		0	2,284-	2-
TOTAL	1,252,982	639,838	51	13,283	1	626,555-	50-

THREE-YEAR MOVING AVERAGES

71-73	917	173	19		0	173-	19-
72-74		48				48-	
73-75	167	104	63		0	104-	63-
74-76	617	142	23		0	142-	23-
75-77	669	142	21		0	142-	21-
76-78	5,739	381	7	2,954	51	2,573	45
77-79	6,241	1,036	17	3,393	54	2,358	38
78-80	7,980	1,148	14	3,393	43	2,245	28
79-81	10,547	3,842	36	440	4	3,402-	32-
80-82	10,971	3,958	36	788	7	3,170-	29-
81-83	9,179	3,845	42	788	9	3,057-	33-
82-84	1,376	816	59	788	57	28-	2-
83-85	3,345		0		0		0
84-86	15,447		0		0		0
85-87	18,835		0		0		0
86-88	20,314		0		0		0
87-89	11,434		0	98	1	98	1
88-90	13,212		0	98	1	98	1
89-91	41,019	1,590	4	98	0	1,492-	4-
90-92	43,267	1,675	4		0	1,675-	4-
91-93	40,428	2,032	5		0	2,032-	5-
92-94	23,072	1,430	6		0	1,430-	6-
93-95	24,871	3,637	15	135	1	3,501-	14-
94-96	36,116	4,596	13	135	0	4,460-	12-
95-97	27,868	3,718	13	135	0	3,583-	13-
96-98	20,600	1,427	7	13	0	1,413-	7-
97-99	22,632	1,817	8	13	0	1,804-	8-
98-00	28,293	1,706	6	13	0	1,692-	6-
99-01	48,829	43,293	89		0	43,293-	89-
00-02	62,978	44,812	71		0	44,812-	71-
01-03	50,315	44,812	89		0	44,812-	89-
02-04	32,282	3,342	10		0	3,342-	10-
03-05	11,475	1,193	10		0	1,193-	10-
04-06	25,118	4,151	17		0	4,151-	17-
05-07	89,465	69,137	77		0	69,137-	77-
06-08	82,173	68,061	83		0	68,061-	83-

PORTLAND GENERAL ELECTRIC

ACCOUNT 334 ACCESSORY ELECTRIC EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
07-09	70,007	65,103	93		0	65,103-	93-
08-10	6,008	20,703	345		0	20,703-	345-
09-11	21,201	36,713	173		0	36,713-	173-
10-12	60,912	54,144	89		0	54,144-	89-
11-13	61,258	46,054	75		0	46,054-	75-
12-14	54,005	47,985	89		0	47,985-	89-
13-15	48,651	31,315	64		0	31,315-	64-
FIVE-YEAR AVERAGE							
11-15	64,027	38,854	61		0	38,854-	61-

PORTLAND GENERAL ELECTRIC

ACCOUNT 335 MISCELLANEOUS POWER PLANT EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1971	3,753	180	5	54	1	126-	3-
1972	3,147		0	96	3	96	3
1973	35,712	131	0	5,025	14	4,894	14
1974	6,824	856	13	2,750	40	1,894	28
1975	31,291	2,778	9	2,434	8	344-	1-
1976	20,170	92	0	10,030	50	9,938	49
1977	10,862	135	1	1,507	14	1,372	13
1978	3,970	5,697	144	526	13	5,171-	130-
1979	5,506		0	582	11	582	11
1980	8,352	1,424	17	310	4	1,114-	13-
1981	2,041		0	1,077	53	1,077	53
1982	1,550		0	1,135	73	1,135	73
1983	1,043		0		0		0
1984	4,123		0		0		0
1985	3,061		0	4,562	149	4,562	149
1986	1,608		0		0		0
1987	98		0	761	776	761	776
1988	137		0	1,012	740	1,012	740
1989	1,806	2,776	154		0	2,776-	154-
1990	33,652	20,745	62	9,450	28	11,295-	34-
1991	11,605		0	1,858	16	1,858	16
1992	3,337	251	8	361	11	110	3
1993	15,848	7,178	45		0	7,178-	45-
1994	13,006	2,831	22		0	2,831-	22-
1995	29,056	27,307	94	3,200	11	24,107-	83-
1996	907	131	14		0	131-	14-
1997	5,649	2,462	44		0	2,462-	44-
1998	36,653	4,386	12	13,100	36	8,714	24
1999	10,295	11,150	108	1,485	14	9,665-	94-
2000	91,858	73,584	80		0	73,584-	80-
2001							
2002	13,334		0		0		0
2003							
2004	2,534		0	8,334	329	8,334	329
2005	50,189	2,605	5	17,500	35	14,895	30
2006	425,928	2	0		0	2-	0
2007							
2008	109,382		0	6,334	6	6,334	6
2009	57,341	5,329	9		0	5,329-	9-
2010	10,011		0		0		0
2011							
2012							
2013							

PORTLAND GENERAL ELECTRIC

ACCOUNT 335 MISCELLANEOUS POWER PLANT EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2014							
2015	2,270		0		0		0
TOTAL	1,067,908	172,032	16	93,484	9	78,548-	7-

THREE-YEAR MOVING AVERAGES

71-73	14,204	104	1	1,725	12	1,621	11
72-74	15,228	329	2	2,624	17	2,294	15
73-75	24,609	1,255	5	3,403	14	2,148	9
74-76	19,428	1,242	6	5,071	26	3,829	20
75-77	20,774	1,002	5	4,657	22	3,655	18
76-78	11,667	1,975	17	4,021	34	2,046	18
77-79	6,779	1,944	29	872	13	1,072-	16-
78-80	5,943	2,374	40	473	8	1,901-	32-
79-81	5,300	475	9	656	12	182	3
80-82	3,981	475	12	841	21	366	9
81-83	1,545		0	737	48	737	48
82-84	2,238		0	378	17	378	17
83-85	2,742		0	1,521	55	1,521	55
84-86	2,931		0	1,521	52	1,521	52
85-87	1,589		0	1,774	112	1,774	112
86-88	614		0	591	96	591	96
87-89	680	925	136	591	87	334-	49-
88-90	11,865	7,840	66	3,487	29	4,353-	37-
89-91	15,688	7,840	50	3,769	24	4,071-	26-
90-92	16,198	6,999	43	3,890	24	3,109-	19-
91-93	10,263	2,476	24	740	7	1,736-	17-
92-94	10,730	3,420	32	120	1	3,299-	31-
93-95	19,303	12,438	64	1,067	6	11,372-	59-
94-96	14,323	10,090	70	1,067	7	9,023-	63-
95-97	11,871	9,967	84	1,067	9	8,900-	75-
96-98	14,403	2,326	16	4,367	30	2,040	14
97-99	17,532	6,000	34	4,862	28	1,138-	6-
98-00	46,269	29,707	64	4,862	11	24,845-	54-
99-01	34,051	28,245	83	495	1	27,750-	81-
00-02	35,064	24,528	70		0	24,528-	70-
01-03	4,445		0		0		0
02-04	5,289		0	2,778	53	2,778	53
03-05	17,574	868	5	8,611	49	7,743	44
04-06	159,551	869	1	8,611	5	7,742	5
05-07	158,706	869	1	5,833	4	4,964	3
06-08	178,437	1	0	2,111	1	2,111	1

PORTLAND GENERAL ELECTRIC  
 ACCOUNT 335 MISCELLANEOUS POWER PLANT EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
07-09	55,575	1,776	3	2,111	4	335	1
08-10	58,911	1,776	3	2,111	4	335	1
09-11	22,451	1,776	8		0	1,776-	8-
10-12	3,337		0		0		0
11-13							
12-14							
13-15	757		0		0		0
FIVE-YEAR AVERAGE							
11-15	454		0		0		0



PORTLAND GENERAL ELECTRIC

ACCOUNT 336 ROADS, RAILROADS AND BRIDGES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1973	657		0		0		0
1974	26	74	286		0	74-	286-
1975	460	537	117		0	537-	117-
1976							
1977							
1978							
1979	959	139	15		0	139-	15-
1980	644		0		0		0
1981							
1982							
1983							
1984							
1985							
1986	7,697		0		0		0
1987							
1988							
1989							
1990	1,729		0		0		0
1991							
1992							
1993	783		0		0		0
1994	92,678	740	1		0	740-	1-
1995							
1996							
1997							
1998	316,522	12,168	4		0	12,168-	4-
1999							
2000		757				757-	
2001							
2002	18,248	10,277	56		0	10,277-	56-
2003							
2004							
2005	6,444		0		0		0
2006		7,265				7,265-	
2007							
2008	211,799		0		0		0
2009							
2010							
2011							
2012	704		0		0		0
2013	902	4,938	548		0	4,938-	548-

PORTLAND GENERAL ELECTRIC

ACCOUNT 336 ROADS, RAILROADS AND BRIDGES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2014	21,224		0		0		0
2015	3,155		0		0		0
TOTAL	684,631	36,896	5		0	36,896-	5-

THREE-YEAR MOVING AVERAGES

73-75	381	204	53		0	204-	53-
74-76	162	204	126		0	204-	126-
75-77	153	179	117		0	179-	117-
76-78							
77-79	320	46	15		0	46-	15-
78-80	534	46	9		0	46-	9-
79-81	534	46	9		0	46-	9-
80-82	215		0		0		0
81-83							
82-84							
83-85							
84-86	2,566		0		0		0
85-87	2,566		0		0		0
86-88	2,566		0		0		0
87-89							
88-90	576		0		0		0
89-91	576		0		0		0
90-92	576		0		0		0
91-93	261		0		0		0
92-94	31,154	247	1		0	247-	1-
93-95	31,154	247	1		0	247-	1-
94-96	30,893	247	1		0	247-	1-
95-97							
96-98	105,507	4,056	4		0	4,056-	4-
97-99	105,507	4,056	4		0	4,056-	4-
98-00	105,507	4,308	4		0	4,308-	4-
99-01		252				252-	
00-02	6,083	3,678	60		0	3,678-	60-
01-03	6,083	3,426	56		0	3,426-	56-
02-04	6,083	3,426	56		0	3,426-	56-
03-05	2,148		0		0		0
04-06	2,148	2,422	113		0	2,422-	113-
05-07	2,148	2,422	113		0	2,422-	113-
06-08	70,600	2,422	3		0	2,422-	3-
07-09	70,600		0		0		0
08-10	70,600		0		0		0

PORTLAND GENERAL ELECTRIC  
 ACCOUNT 336 ROADS, RAILROADS AND BRIDGES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
09-11							
10-12	235		0		0		0
11-13	535	1,646	308		0	1,646-	308-
12-14	7,610	1,646	22		0	1,646-	22-
13-15	8,427	1,646	20		0	1,646-	20-
FIVE-YEAR AVERAGE							
11-15	5,197	988	19		0	988-	19-

PORTLAND GENERAL ELECTRIC

ACCOUNT 341 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1975	13,186		0		0		0
1976							
1977							
1978		28				28-	
1979	8,584	52,765	615		0	52,765-	615-
1980	137,619	6,136	4	17,558	13	11,422	8
1981							
1982	90,770		0	12,500	14	12,500	14
1983				34		34	
1984				66		66	
1985							
1986							
1987		6,300				6,300-	
1988							
1989				4,187		4,187	
1990	5,036		0	18,195	361	18,195	361
1991							
1992	27,120	2,285	8		0	2,285-	8-
1993	359,301	10,000	3		0	10,000-	3-
1994	1,062	1,173	110		0	1,173-	110-
1995	530	6,751			0	6,751-	
1996		64,701				64,701-	
1997	12,771	7,316	57		0	7,316-	57-
1998	22,095		0		0		0
1999	24,298		0		0		0
2000							
2001							
2002	668		0		0		0
2003	2,356		0	795	34	795	34
2004		279				279-	
2005	270,958	5,938	2		0	5,938-	2-
2006	101,911	22,599	22		0	22,599-	22-
2007	426,029	4,091	1		0	4,091-	1-
2008	2,547	97,866			0	97,866-	
2009	7,863	100,603			0	100,603-	
2010		7,014				7,014-	
2011	9,387	2,198-	23-		0	2,198	23
2012	36,824	3,056	8		0	3,056-	8-
2013	8,329		0		0		0
2014	46,575	23,444	50		0	23,444-	50-
2015	5,833	4,731	81		0	4,731-	81-
TOTAL	1,621,651	424,876	26	53,335	3	371,542-	23-

PORTLAND GENERAL ELECTRIC  
 ACCOUNT 341 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
75-77	4,395		0		0		0
76-78			9				9-
77-79	2,861	17,598	615		0	17,598-	615-
78-80	48,734	19,643	40	5,852	12	13,790-	28-
79-81	48,734	19,634	40	5,852	12	13,781-	28-
80-82	76,129	2,045	3	10,019	13	7,974	10
81-83	30,257		0	4,178	14	4,178	14
82-84	30,257		0	4,200	14	4,200	14
83-85				33		33	
84-86				22		22	
85-87		2,100				2,100-	
86-88		2,100				2,100-	
87-89		2,100		1,396		704-	
88-90	1,679		0	7,461	444	7,461	444
89-91	1,679		0	7,461	444	7,461	444
90-92	10,718	762	7	6,065	57	5,303	49
91-93	128,807	4,095	3		0	4,095-	3-
92-94	129,161	4,486	3		0	4,486-	3-
93-95	120,298	5,975	5		0	5,975-	5-
94-96	531	24,208			0	24,208-	
95-97	4,434	26,256	592		0	26,256-	592-
96-98	11,622	24,006	207		0	24,006-	207-
97-99	19,721	2,439	12		0	2,439-	12-
98-00	15,464		0		0		0
99-01	8,099		0		0		0
00-02	223		0		0		0
01-03	1,008		0	265	26	265	26
02-04	1,008	93	9	265	26	172	17
03-05	91,105	2,072	2	265	0	1,807-	2-
04-06	124,290	9,605	8		0	9,605-	8-
05-07	266,299	10,876	4		0	10,876-	4-
06-08	176,829	41,519	23		0	41,519-	23-
07-09	145,480	67,520	46		0	67,520-	46-
08-10	3,470	68,494			0	68,494-	
09-11	5,750	35,140	611		0	35,140-	611-
10-12	15,404	2,624	17		0	2,624-	17-
11-13	18,180	286	2		0	286-	2-

PORTLAND GENERAL ELECTRIC  
 ACCOUNT 341 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
12-14	30,576	8,833	29		0	8,833-	29-
13-15	20,246	9,391	46		0	9,391-	46-
FIVE-YEAR AVERAGE							
11-15	21,390	5,806	27		0	5,806-	27-

PORTLAND GENERAL ELECTRIC

ACCOUNT 342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1975	844		0		0		0
1976							
1977							
1978							
1979	13,890	8,754	63		0	8,754-	63-
1980	238,778	16,125	7	83,578	35	67,453	28
1981	3,557	68	2		0	68-	2-
1982	10,366		0		0		0
1983							
1984							
1985							
1986							
1987							
1988							
1989							
1990							
1991	24,000		0		0		0
1992	50,764	48,000	95		0	48,000-	95-
1993	370,484		0	136,072	37	136,072	37
1994	10,430	22,216	213		0	22,216-	213-
1995	3,475	2,155	62		0	2,155-	62-
1996							
1997	5,189	3,346	64		0	3,346-	64-
1998	641	125	20		0	125-	20-
1999	307,539	399	0		0	399-	0
2000	231,177	250,024	108	10,760	5	239,264-	103-
2001	404,128	4,146-	1-		0	4,146	1
2002							
2003	5,818,044		0		0		0
2004		3,337-				3,337	
2005	3,648	700,000			0	700,000-	
2006	1,116,327	149,189	13		0	149,189-	13-
2007	1,592,835	2,523	0		0	2,523-	0
2008	27,457	4,943	18		0	4,943-	18-
2009	362,125	1,248	0		0	1,248-	0
2010	58,912		0		0		0
2011	1,655,993	251,165	15	19,672	1	231,493-	14-
2012	36,078	2,202	6		0	2,202-	6-
2013	141,632		0		0		0
2014	593,542	17,887	3		0	17,887-	3-
2015	1,133,819	33	0		0	33-	0
TOTAL	14,215,674	1,472,919	10	250,081	2	1,222,838-	9-

PORTLAND GENERAL ELECTRIC

ACCOUNT 342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
75-77	281		0		0		0
76-78							
77-79	4,630	2,918	63		0	2,918-	63-
78-80	84,223	8,293	10	27,859	33	19,566	23
79-81	85,408	8,316	10	27,859	33	19,544	23
80-82	84,234	5,398	6	27,859	33	22,462	27
81-83	4,641	23	0		0	23-	0
82-84	3,455		0		0		0
83-85							
84-86							
85-87							
86-88							
87-89							
88-90							
89-91	8,000		0		0		0
90-92	24,921	16,000	64		0	16,000-	64-
91-93	148,416	16,000	11	45,357	31	29,357	20
92-94	143,893	23,405	16	45,357	32	21,952	15
93-95	128,130	8,124	6	45,357	35	37,234	29
94-96	4,635	8,124	175		0	8,124-	175-
95-97	2,888	1,834	63		0	1,834-	63-
96-98	1,943	1,157	60		0	1,157-	60-
97-99	104,456	1,290	1		0	1,290-	1-
98-00	179,786	83,516	46	3,587	2	79,930-	44-
99-01	314,281	82,092	26	3,587	1	78,506-	25-
00-02	211,768	81,959	39	3,587	2	78,373-	37-
01-03	2,074,057	1,382-	0		0	1,382	0
02-04	1,939,348	1,112-	0		0	1,112	0
03-05	1,940,564	232,221	12		0	232,221-	12-
04-06	373,325	281,951	76		0	281,951-	76-
05-07	904,270	283,904	31		0	283,904-	31-
06-08	912,206	52,218	6		0	52,218-	6-
07-09	660,806	2,904	0		0	2,904-	0
08-10	149,498	2,064	1		0	2,064-	1-
09-11	692,343	84,138	12	6,557	1	77,580-	11-
10-12	583,661	84,456	14	6,557	1	77,899-	13-
11-13	611,234	84,456	14	6,557	1	77,899-	13-



PORTLAND GENERAL ELECTRIC

ACCOUNT 342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
12-14	257,084	6,697	3		0	6,697-	3-
13-15	622,998	5,973	1		0	5,973-	1-
FIVE-YEAR AVERAGE							
11-15	712,213	54,258	8	3,934	1	50,323-	7-

PORTLAND GENERAL ELECTRIC

ACCOUNT 344 GENERATORS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1976		9,020				9,020-	
1977							
1978							
1979	9,072	12	0	48,083	530	48,072	530
1980	64,623	13,174	20	9,980	15	3,194-	5-
1981							
1982							
1983		193,552		11,118		182,434-	
1984							
1985		456				456-	
1986							
1987		17,382				17,382-	
1988							
1989							
1990							
1991	23,040		0	4,350	19	4,350	19
1992	96,810	5,553	6		0	5,553-	6-
1993	471		0		0		0
1994	346,303	10,895	3		0	10,895-	3-
1995							
1996	103,202	11,398	11		0	11,398-	11-
1997	1,771	12,437	702		0	12,437-	702-
1998	1,820,239		0		0		0
1999	96,359	96,862-	101-		0	96,862	101
2000	62,050	40,000	64	197,582	318	157,582	254
2001		237				237-	
2002	195,150	83,442	43		0	83,442-	43-
2003	11,206,524		0		0		0
2004	15,954	28,777	180		0	28,777-	180-
2005	134,778	12,025	9		0	12,025-	9-
2006	221,813	3,116	1		0	3,116-	1-
2007	22,137	2,398	11		0	2,398-	11-
2008	198,617	64	0	52	0	12-	0
2009	68,073	148,221	218		0	148,221-	218-
2010	517,658	180,168	35		0	180,168-	35-
2011	511,119	53,113	10		0	53,113-	10-
2012	13,910,800	2,867,003	21		0	2,867,003-	21-
2013	638,128		0		0		0
2014	2,510,274	244,589	10		0	244,589-	10-
2015	2,129,277	1,213,818	57		0	1,213,818-	57-
TOTAL	34,904,243	5,053,990	14	271,166	1	4,782,823-	14-

FORTLAND GENERAL ELECTRIC

ACCOUNT 344 GENERATORS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
76-78		3,007				3,007-	
77-79	3,024	4	0	16,028	530	16,024	530
78-80	24,565	4,395	18	19,354	79	14,959	61
79-81	24,565	4,395	18	19,354	79	14,959	61
80-82	21,541	4,391	20	3,327	15	1,065-	5-
81-83		64,517		3,706		60,811-	
82-84		64,517		3,706		60,811-	
83-85		64,669		3,706		60,963-	
84-86		152				152-	
85-87		5,946				5,946-	
86-88		5,794				5,794-	
87-89		5,794				5,794-	
88-90							
89-91	7,680		0	1,450	19	1,450	19
90-92	39,950	1,851	5	1,450	4	401-	1-
91-93	40,107	1,851	5	1,450	4	401-	1-
92-94	147,861	5,483	4		0	5,483-	4-
93-95	115,591	3,632	3		0	3,632-	3-
94-96	149,835	7,431	5		0	7,431-	5-
95-97	34,991	7,945	23		0	7,945-	23-
96-98	641,737	7,945	1		0	7,945-	1-
97-99	639,456	28,142-	4-		0	28,142	4
98-00	659,549	18,954-	3-	65,861	10	84,815	13
99-01	52,803	18,875-	36-	65,861	125	84,736	160
00-02	85,733	41,226	48	65,861	77	24,634	29
01-03	3,800,558	27,893	1		0	27,893-	1-
02-04	3,805,876	37,406	1		0	37,406-	1-
03-05	3,785,752	13,601	0		0	13,601-	0
04-06	124,182	14,639	12		0	14,639-	12-
05-07	126,243	5,846	5		0	5,846-	5-
06-08	147,522	1,859	1	18	0	1,842-	1-
07-09	96,276	50,228	52	18	0	50,210-	52-
08-10	261,449	109,485	42	18	0	109,467-	42-
09-11	365,617	127,167	35		0	127,167-	35-
10-12	4,979,859	1,033,428	21		0	1,033,428-	21-
11-13	5,020,016	973,372	19		0	973,372-	19-

PORTLAND GENERAL ELECTRIC

ACCOUNT 344 GENERATORS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
12-14	5,686,401	1,037,197	18		0	1,037,197-	18-
13-15	1,759,226	486,136	28		0	486,136-	28-
FIVE-YEAR AVERAGE							
11-15	3,939,920	875,705	22		0	875,705-	22-

PORTLAND GENERAL ELECTRIC  
 ACCOUNT 345 ACCESSORY ELECTRIC EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1973		63		785		722	
1974							
1975							
1976							
1977							
1978	7,353	1,079	15	6,167	84	5,088	69
1979	19,828	2,689	14	7,582	38	4,893	25
1980	284,347	13,185	5	74,472	26	61,286	22
1981							
1982							
1983				33		33	
1984							
1985							
1986	20,131		0	1,773	9	1,773	9
1987							
1988	10,483		0	5,611	54	5,611	54
1989	2,463		0		0		0
1990							
1991							
1992	34,585	19,578	57		0	19,578-	57-
1993							
1994	3,356	1,438	43		0	1,438-	43-
1995							
1996		500				500-	
1997	43,539	3,546	8		0	3,546-	8-
1998	54,976		0		0		0
1999	102,319		0		0		0
2000							
2001							
2002							
2003	142,780		0		0		0
2004	293,960	17,179	6		0	17,179-	6-
2005							
2006							
2007	271,719		0		0		0
2008	86,817	24,724	28	23,800	27	924-	1-
2009		44				44-	
2010	66,915	5,308	8		0	5,308-	8-
2011	2,156	2,154	100		0	2,154-	100-
2012	9,634	412	4		0	412-	4-
2013	1	2,880			0	2,880-	

PORTLAND GENERAL ELECTRIC

ACCOUNT 345 ACCESSORY ELECTRIC EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2014	385,946	491	0		0	491-	0
2015	85,378	2,832	3		0	2,832-	3-
TOTAL	1,928,686	98,103	5	120,223	6	22,120	1

THREE-YEAR MOVING AVERAGES

73-75		21		262		241	
74-76							
75-77							
76-78	2,451	360	15	2,056	84	1,696	69
77-79	9,060	1,256	14	4,583	51	3,327	37
78-80	103,843	5,651	5	29,407	28	23,756	23
79-81	101,392	5,291	5	27,351	27	22,060	22
80-82	94,782	4,395	5	24,824	26	20,429	22
81-83				11		11	
82-84				11		11	
83-85				11		11	
84-86	6,710		0	591	9	591	9
85-87	6,710		0	591	9	591	9
86-88	10,205		0	2,461	24	2,461	24
87-89	4,315		0	1,870	43	1,870	43
88-90	4,315		0	1,870	43	1,870	43
89-91	821		0		0		0
90-92	11,528	6,526	57		0	6,526-	57-
91-93	11,528	6,526	57		0	6,526-	57-
92-94	12,647	7,005	55		0	7,005-	55-
93-95	1,119	479	43		0	479-	43-
94-96	1,119	646	58		0	646-	58-
95-97	14,513	1,349	9		0	1,349-	9-
96-98	32,838	1,349	4		0	1,349-	4-
97-99	66,945	1,182	2		0	1,182-	2-
98-00	52,432		0		0		0
99-01	34,106		0		0		0
00-02							
01-03	47,593		0		0		0
02-04	145,580	5,726	4		0	5,726-	4-
03-05	145,580	5,726	4		0	5,726-	4-
04-06	97,987	5,726	6		0	5,726-	6-
05-07	90,573		0		0		0
06-08	119,512	8,241	7	7,933	7	308-	0
07-09	119,512	8,256	7	7,933	7	323-	0
08-10	51,244	10,025	20	7,933	15	2,092-	4-

PORTLAND GENERAL ELECTRIC  
 ACCOUNT 345 ACCESSORY ELECTRIC EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
09-11	23,024	2,502	11		0	2,502-	11-
10-12	26,235	2,625	10		0	2,625-	10-
11-13	3,930	1,815	46		0	1,815-	46-
12-14	131,860	1,261	1		0	1,261-	1-
13-15	157,109	2,068	1		0	2,068-	1-
FIVE-YEAR AVERAGE							
11-15	96,623	1,754	2		0	1,754-	2-

PORTLAND GENERAL ELECTRIC

ACCOUNT 346 MISCELLANEOUS POWER PLANT EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1978	18		0		0		0
1979	487		0		0		0
1980	14,663		0	13,781	94	13,781	94
1981	7,800		0	1,864	24	1,864	24
1982	2,300		0	64	3	64	3
1983							
1984	789		0	10	1	10	1
1985	35,627	11,464	32	1,807	5	9,657-	27-
1986							
1987				1,650		1,650	
1988	496		0		0		0
1989	335	3,491			0	3,491-	
1990		840				840-	
1991							
1992	35,832	16,554	46	10,850	30	5,704-	16-
1993	169	396	234		0	396-	234-
1994							
1995							
1996							
1997							
1998	16,574	8,379	51	5,461	33	2,917-	18-
1999	70,607		0		0		0
2000	9,639		0		0		0
2001							
2002							
2003	104,182		0	6,050	6	6,050	6
2004		2,246				2,246-	
2005	8,397		0		0		0
2006		98				98-	
2007							
2008							
2009							
2010	132,181	3,071	2		0	3,071-	2-
2011	24,234	27	0		0	27-	0
2012	1,662		0		0		0
2013	29,900	6,000	20		0	6,000-	20-
2014	71,215		0		0		0
2015	10,655	1,407	13		0	1,407-	13-
TOTAL	577,765	53,972	9	41,539	7	12,434-	2-



PORTLAND GENERAL ELECTRIC

ACCOUNT 346 MISCELLANEOUS POWER PLANT EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
78-80	5,056		0	4,594	91	4,594	91
79-81	7,650		0	5,215	68	5,215	68
80-82	8,254		0	5,236	63	5,236	63
81-83	3,367		0	643	19	643	19
82-84	1,030		0	25	2	25	2
83-85	12,139	3,821	31	606	5	3,215-	26-
84-86	12,139	3,821	31	606	5	3,215-	26-
85-87	11,876	3,821	32	1,152	10	2,669-	22-
86-88	165		0	550	332	550	332
87-89	277	1,164	420	550	198	614-	221-
88-90	277	1,443	521		0	1,443-	521-
89-91	112	1,443			0	1,443-	
90-92	11,944	5,798	49	3,617	30	2,181-	18-
91-93	12,000	5,650	47	3,617	30	2,033-	17-
92-94	12,000	5,650	47	3,617	30	2,033-	17-
93-95	56	132	234		0	132-	234-
94-96							
95-97							
96-98	5,525	2,793	51	1,820	33	972-	18-
97-99	29,060	2,793	10	1,820	6	972-	3-
98-00	32,274	2,793	9	1,820	6	972-	3-
99-01	26,749		0		0		0
00-02	3,213		0		0		0
01-03	34,727		0	2,017	6	2,017	6
02-04	34,727	749	2	2,017	6	1,268	4
03-05	37,526	749	2	2,017	5	1,268	3
04-06	2,799	781	28		0	781-	28-
05-07	2,799	33	1		0	33-	1-
06-08		33				33-	
07-09							
08-10	44,060	1,024	2		0	1,024-	2-
09-11	52,138	1,033	2		0	1,033-	2-
10-12	52,692	1,033	2		0	1,033-	2-
11-13	18,599	2,009	11		0	2,009-	11-
12-14	34,259	2,000	6		0	2,000-	6-
13-15	37,257	2,469	7		0	2,469-	7-
FIVE-YEAR AVERAGE							
11-15	27,533	1,487	5		0	1,487-	5-

PORTLAND GENERAL ELECTRIC

ACCOUNT 352 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1971	2,939	149	5	313	11	165	6
1972	4,908	2	0	19	0	17	0
1973	3,708	156	4	1,553	42	1,397	38
1974	3,708		0		0		0
1975	3,708	4,717	127		0	4,717-	127-
1976	3,707		0		0		0
1977	947		0		0		0
1978	5,287	5,297	100	4,879	92	418-	8-
1979	316		0		0		0
1980	133	915	689		0	915-	689-
1981	26,537	3,708	14	1,214	5	2,495-	9-
1982	6,157	347	6		0	347-	6-
1983	1,442		0		0		0
1984							
1985	11,998		0		0		0
1986							
1987							
1988							
1989	922	1,857	201		0	1,857-	201-
1990	901		0		0		0
1991	3,264		0	100	3	100	3
1992	1,316		0		0		0
1993	3,308		0		0		0
1994	8,155	762	9		0	762-	9-
1995	825		0		0		0
1996	4,455	1,977	44		0	1,977-	44-
1997	10,265	2,000	19		0	2,000-	19-
1998	33,148		0		0		0
1999	649	1,917	295		0	1,917-	295-
2000	1,170	158	14	293	25	135	12
2001							
2002	3,573	339	9		0	339-	9-
2003	6,539		0		0		0
2004	7,640		0		0		0
2005	6,258		0		0		0
2006	104,050	24,634	24		0	24,634-	24-
2007	105,723	9,662	9	7,065	7	2,598-	2-
2008	1,916	854	45		0	854-	45-
2009	10,402	244	2		0	244-	2-
2010	232		0		0		0
2011	19,067	15,700	82		0	15,700-	82-
2012	2,187		0		0		0
2013	5,502	245	4		0	245-	4-

PORTLAND GENERAL ELECTRIC  
 ACCOUNT 352 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2014							
2015	39,961		0		0		0
TOTAL	456,924	75,638	17	15,435	3	60,203-	13-

THREE-YEAR MOVING AVERAGES

71-73	3,852	102	3	628	16	526	14
72-74	4,108	53	1	524	13	471	11
73-75	3,708	1,624	44	518	14	1,107-	30-
74-76	3,708	1,572	42		0	1,572-	42-
75-77	2,787	1,572	56		0	1,572-	56-
76-78	3,314	1,766	53	1,626	49	139-	4-
77-79	2,183	1,766	81	1,626	74	139-	6-
78-80	1,912	2,071	108	1,626	85	444-	23-
79-81	8,995	1,541	17	405	4	1,137-	13-
80-82	10,942	1,657	15	405	4	1,252-	11-
81-83	11,379	1,352	12	405	4	947-	8-
82-84	2,533	116	5		0	116-	5-
83-85	4,480		0		0		0
84-86	3,999		0		0		0
85-87	3,999		0		0		0
86-88							
87-89	308	619	201		0	619-	201-
88-90	608	619	102		0	619-	102-
89-91	1,696	619	37	33	2	586-	35-
90-92	1,827		0	33	2	33	2
91-93	2,629		0	33	1	33	1
92-94	4,260	254	6		0	254-	6-
93-95	4,096	254	6		0	254-	6-
94-96	4,478	913	20		0	913-	20-
95-97	5,182	1,326	26		0	1,326-	26-
96-98	15,956	1,326	8		0	1,326-	8-
97-99	14,687	1,306	9		0	1,306-	9-
98-00	11,656	692	6	98	1	594-	5-
99-01	606	692	114	98	16	594-	98-
00-02	1,581	166	10	98	6	68-	4-
01-03	3,371	113	3		0	113-	3-
02-04	5,918	113	2		0	113-	2-
03-05	6,812		0		0		0
04-06	39,316	8,211	21		0	8,211-	21-
05-07	72,010	11,432	16	2,355	3	9,077-	13-
06-08	70,563	11,717	17	2,355	3	9,362-	13-

PORTLAND GENERAL ELECTRIC  
 ACCOUNT 352 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
07-09	39,347	3,587	9	2,355	6	1,232-	3-
08-10	4,183	366	9		0	366-	9-
09-11	9,900	5,315	54		0	5,315-	54-
10-12	7,162	5,233	73		0	5,233-	73-
11-13	8,919	5,315	60		0	5,315-	60-
12-14	2,563	82	3		0	82-	3-
13-15	15,155	82	1		0	82-	1-
FIVE-YEAR AVERAGE							
11-15	13,344	3,189	24		0	3,189-	24-

PORTLAND GENERAL ELECTRIC  
 ACCOUNT 353 STATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1971	80,524	25,216	31	58,278	72	33,062	41
1972	242,154	31,085	13	23,175	10	7,910-	3-
1973	48,397	18,582	38	42,637	88	24,055	50
1974	131,809	27,829	21	35,220	27	7,391	6
1975	416,496	55,100	13	156,999	38	101,898	24
1976	99,759	10,206	10	12,626	13	2,420	2
1977	102,240	40,320	39	55,647	54	15,327	15
1978	154,103	52,959	34	20,594	13	32,365-	21-
1979	431,473	36,197	8	23,782	6	12,414-	3-
1980	336,343	29,640	9	31,848	9	2,208	1
1981	214,199	108,814	51	94,016	44	14,798-	7-
1982	190,122	28,874	15	14,567	8	14,307-	8-
1983	93,843	18,147	19	19,635	21	1,488	2
1984	485,133	9,639	2	128,220	26	118,581	24
1985	87,900	2,813	3	96	0	2,717-	3-
1986	594,021		0		0		0
1987	942,588	5,637	1		0	5,637-	1-
1988	48,398	20,976	43	16,981	35	3,996-	8-
1989	156,067	27,313	18	7,742	5	19,572-	13-
1990	553,800	689	0	1,070	0	381	0
1991	1,433,129	381,842	27	330,249	23	51,593-	4-
1992	1,829,968	70,194	4	60,691	3	9,503-	1-
1993	659,733	731,314	111	7,360	1	723,954-	110-
1994	495,813	42,800	9		0	42,800-	9-
1995	283,537	67,648	24		0	67,648-	24-
1996	828,237	67,721	8		0	67,721-	8-
1997	788,319	15,565	2		0	15,565-	2-
1998	1,253,112	35,002	3		0	35,002-	3-
1999	763,670	147,767	19		0	147,767-	19-
2000	1,430,691	369,417	26	4,436	0	364,981-	26-
2001	364,675	307,314	84	1,500	0	305,814-	84-
2002	485,843	145,087	30		0	145,087-	30-
2003	775,979	31,660	4		0	31,660-	4-
2004	1,110,735	131,622	12		0	131,622-	12-
2005	231,516	186,303	80		0	186,303-	80-
2006	1,459,659	104,220	7		0	104,220-	7-
2007	1,816,818	254,915	14	127,421	7	127,494-	7-
2008	1,063,585	82,379	8		0	82,379-	8-
2009	237,226	142,488	60		0	142,488-	60-
2010	1,056,602	48,232	5		0	48,232-	5-
2011	137,021	72,102	53		0	72,102-	53-
2012	270,956	354,343	131		0	354,343-	131-
2013	987,532	31,120	3		0	31,120-	3-

PORTLAND GENERAL ELECTRIC  
ACCOUNT 353 STATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2014	315,401	13,684	4		0	13,684-	4-
2015	133,308	3,940	3		0	3,940-	3-
TOTAL	25,622,434	4,388,714	17	1,274,789	5	3,113,926-	12-

THREE-YEAR MOVING AVERAGES

71-73	123,692	24,961	20	41,363	33	16,402	13
72-74	140,787	25,832	18	33,677	24	7,845	6
73-75	198,901	33,837	17	78,285	39	44,448	22
74-76	216,021	31,045	14	68,281	32	37,237	17
75-77	206,165	35,209	17	75,090	36	39,882	19
76-78	118,701	34,495	29	29,622	25	4,873-	4-
77-79	229,272	43,158	19	33,341	15	9,817-	4-
78-80	307,306	39,599	13	25,408	8	14,190-	5-
79-81	327,338	58,217	18	49,882	15	8,335-	3-
80-82	246,888	55,776	23	46,810	19	8,966-	4-
81-83	166,055	51,945	31	42,739	26	9,206-	6-
82-84	256,366	18,886	7	54,141	21	35,254	14
83-85	222,292	10,199	5	49,317	22	39,118	18
84-86	389,018	4,150	1	42,772	11	38,622	10
85-87	541,503	2,817	1	32	0	2,785-	1-
86-88	528,335	8,871	2	5,660	1	3,211-	1-
87-89	382,351	17,976	5	8,241	2	9,735-	3-
88-90	252,755	16,326	6	8,597	3	7,729-	3-
89-91	714,332	136,615	19	113,020	16	23,595-	3-
90-92	1,272,299	150,908	12	130,670	10	20,238-	2-
91-93	1,307,610	394,450	30	132,767	10	261,683-	20-
92-94	995,172	281,436	28	22,684	2	258,752-	26-
93-95	479,695	280,587	58	2,453	1	278,134-	58-
94-96	535,862	59,390	11		0	59,390-	11-
95-97	633,364	50,311	8		0	50,311-	8-
96-98	956,556	39,429	4		0	39,429-	4-
97-99	935,034	66,111	7		0	66,111-	7-
98-00	1,149,158	184,062	16	1,479	0	182,583-	16-
99-01	853,012	274,833	32	1,979	0	272,854-	32-
00-02	760,403	273,940	36	1,979	0	271,961-	36-
01-03	542,166	161,354	30	500	0	160,854-	30-
02-04	790,852	102,790	13		0	102,790-	13-
03-05	706,077	116,529	17		0	116,529-	17-
04-06	933,970	140,715	15		0	140,715-	15-
05-07	1,169,331	181,813	16	42,474	4	139,339-	12-
06-08	1,446,687	147,171	10	42,474	3	104,698-	7-

PORTLAND GENERAL ELECTRIC  
 ACCOUNT 353 STATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
07-09	1,039,210	159,927	15	42,474	4	117,454-	11-
08-10	785,804	91,033	12		0	91,033-	12-
09-11	476,950	87,607	18		0	87,607-	18-
10-12	488,193	158,226	32		0	158,226-	32-
11-13	465,170	152,522	33		0	152,522-	33-
12-14	524,630	133,049	25		0	133,049-	25-
13-15	478,747	16,248	3		0	16,248-	3-
FIVE-YEAR AVERAGE							
11-15	368,843	95,038	26		0	95,038-	26-

PORTLAND GENERAL ELECTRIC  
 ACCOUNT 354 TOWERS AND FIXTURES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1971	16		0		0		0
1972	12,643	7,455	59	4,638	37	2,816-	22-
1973				24		24	
1974	500	130	26	238	48	108	22
1975	274	1,047	382		0	1,047-	382-
1976	73	2,244		34	46	2,211-	
1977							
1978							
1979	2,856	757	27	50	2	707-	25-
1980							
1981							
1982	9,258	12,429	134		0	12,429-	134-
1983	827		0		0		0
1984							
1985	444,320		0		0		0
1986	444,321		0		0		0
1987	1,389	1,256	90	13	1	1,243-	90-
1988							
1989							
1990							
1991							
1992							
1993	2,429		0		0		0
1994							
1995							
1996							
1997							
1998							
1999	19,870		0		0		0
2000							
2001							
2002							
2003							
2004							
2005							
2006							
2007							
2008							
2009							
2010							
2011							
2012							
2013							



PORTLAND GENERAL ELECTRIC  
 ACCOUNT 354 TOWERS AND FIXTURES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2014							
2015							
TOTAL	938,776	25,318	3	4,996	1	20,322-	2-

THREE-YEAR MOVING AVERAGES

71-73	4,220	2,485	59	1,554	37	931-	22-
72-74	4,381	2,528	58	1,633	37	895-	20-
73-75	258	392	152	87	34	305-	118-
74-76	282	1,140	404	90	32	1,050-	372-
75-77	116	1,097	948	11	10	1,086-	939-
76-78	24	748		11	46	737-	
77-79	952	252	27	17	2	236-	25-
78-80	952	252	27	17	2	236-	25-
79-81	952	252	27	17	2	236-	25-
80-82	3,086	4,143	134		0	4,143-	134-
81-83	3,362	4,143	123		0	4,143-	123-
82-84	3,362	4,143	123		0	4,143-	123-
83-85	148,382		0		0		0
84-86	296,214		0		0		0
85-87	296,677	419	0	4	0	414-	0
86-88	148,570	419	0	4	0	414-	0
87-89	463	419	90	4	1	414-	90-
88-90							
89-91							
90-92							
91-93	810		0		0		0
92-94	810		0		0		0
93-95	810		0		0		0
94-96							
95-97							
96-98							
97-99	6,623		0		0		0
98-00	6,623		0		0		0
99-01	6,623		0		0		0
00-02							
01-03							
02-04							
03-05							
04-06							
05-07							
06-08							

PORTLAND GENERAL ELECTRIC  
 ACCOUNT 354 TOWERS AND FIXTURES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
	07-09						
	08-10						
	09-11						
	10-12						
	11-13						
	12-14						
	13-15						
FIVE-YEAR AVERAGE							
	11-15						

PORTLAND GENERAL ELECTRIC  
ACCOUNT 355 POLES AND FIXTURES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1971	84,575	28,668	34	13,982	17	14,685-	17-
1972	60,258	55,567	92	20,701	34	34,866-	58-
1973	171,756	63,033	37	16,741	10	46,292-	27-
1974	96,750	97,925	101	29,532	31	68,393-	71-
1975	74,772	73,757	99	21,529	29	52,228-	70-
1976	180,334	45,709	25	13,355	7	32,355-	18-
1977	168,961	33,828	20	19,568	12	14,261-	8-
1978	128,254	44,621	35	15,758	12	28,863-	23-
1979	38,442	49,991	130	8,573	22	41,417-	108-
1980	5,011	3,435	69	3,852	77	417	8
1981	168,216	142,309	85	103,732	62	38,577-	23-
1982	335,046	140,196	42	19,501	6	120,696-	36-
1983	124,793	196,130	157	2,084	2	194,046-	155-
1984	351,662	236,272	67	16,286	5	219,987-	63-
1985	240,503	207,024	86	33,100	14	173,924-	72-
1986	33,051	324,788	983	27,985	85	296,803-	898-
1987	250,300	328,861	131	3,375	1	325,486-	130-
1988	62,399	309,802	496	17,453	28	292,350-	469-
1989	57,741	80,826	140	6,399	11	74,427-	129-
1990	191,752	149,102	78		0	149,102-	78-
1991	155,396	99,081	64		0	99,081-	64-
1992	253,454	290,670	115		0	290,670-	115-
1993	165,333	90,557	55		0	90,557-	55-
1994	126,794	116,613	92	30,880	24	85,733-	68-
1995	189,711	255,281	135		0	255,281-	135-
1996	423,482	703,751	166	62,429	15	641,322-	151-
1997	82,935	163,958	198	16,219	20	147,739-	178-
1998	154,400	130,928	85		0	130,928-	85-
1999	171,415	459,070	268		0	459,070-	268-
2000	65,634	84,465	129	7,611	12	76,855-	117-
2001		18,591				18,591-	
2002							
2003		27,317				27,317-	
2004							
2005							
2006							
2007		7,956				7,956-	
2008							
2009	631,444		0		0		0
2010	8,205	239,733			0	239,733-	
2011	651,743		0		0		0
2012	28,831	58,695	204		0	58,695-	204-
2013	17,925	42,473	237		0	42,473-	237-

PORTLAND GENERAL ELECTRIC  
 ACCOUNT 355 POLES AND FIXTURES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2014	127,072	11,281	9		0	11,281-	9-
2015		5,412				5,412-	
TOTAL	6,078,350	5,417,675	89	510,644	8	4,907,031-	81-

THREE-YEAR MOVING AVERAGES

71-73	105,530	49,089	47	17,142	16	31,947-	30-
72-74	109,588	72,175	66	22,325	20	49,850-	45-
73-75	114,426	78,238	68	22,601	20	55,638-	49-
74-76	117,285	72,464	62	21,472	18	50,992-	43-
75-77	141,356	51,098	36	18,150	13	32,948-	23-
76-78	159,183	41,386	26	16,227	10	25,159-	16-
77-79	111,886	42,814	38	14,633	13	28,180-	25-
78-80	57,236	32,682	57	9,395	16	23,288-	41-
79-81	70,556	65,245	92	38,719	55	26,526-	38-
80-82	169,424	95,313	56	42,362	25	52,952-	31-
81-83	209,352	159,545	76	41,772	20	117,773-	56-
82-84	270,500	190,866	71	12,623	5	178,243-	66-
83-85	238,986	213,142	89	17,157	7	195,985-	82-
84-86	208,405	256,028	123	25,790	12	230,238-	110-
85-87	174,618	286,891	164	21,487	12	265,404-	152-
86-88	115,250	321,150	279	16,271	14	304,880-	265-
87-89	123,480	239,830	194	9,075	7	230,754-	187-
88-90	103,964	179,910	173	7,950	8	171,960-	165-
89-91	134,963	109,669	81	2,133	2	107,537-	80-
90-92	200,201	179,617	90		0	179,617-	90-
91-93	191,394	160,102	84		0	160,102-	84-
92-94	181,860	165,946	91	10,293	6	155,653-	86-
93-95	160,613	154,150	96	10,293	6	143,857-	90-
94-96	246,662	358,548	145	31,103	13	327,445-	133-
95-97	232,043	374,330	161	26,216	11	348,114-	150-
96-98	220,272	332,879	151	26,216	12	306,663-	139-
97-99	136,250	251,318	184	5,406	4	245,912-	180-
98-00	130,483	224,821	172	2,537	2	222,284-	170-
99-01	79,017	187,375	237	2,537	3	184,838-	234-
00-02	21,878	34,352	157	2,537	12	31,815-	145-
01-03		15,303				15,303-	
02-04		9,106				9,106-	
03-05		9,106				9,106-	
04-06							
05-07		2,652				2,652-	
06-08		2,652				2,652-	

PORTLAND GENERAL ELECTRIC  
 ACCOUNT 355 POLES AND FIXTURES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
07-09	210,481	2,652	1		0	2,652-	1-
08-10	213,216	79,911	37		0	79,911-	37-
09-11	430,464	79,911	19		0	79,911-	19-
10-12	229,593	99,476	43		0	99,476-	43-
11-13	232,833	33,723	14		0	33,723-	14-
12-14	57,943	37,483	65		0	37,483-	65-
13-15	48,332	19,722	41		0	19,722-	41-
FIVE-YEAR AVERAGE							
11-15	165,114	23,572	14		0	23,572-	14-

PORTLAND GENERAL ELECTRIC

ACCOUNT 356 OVERHEAD CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1971	94,602	36,814	39	48,776	52	11,962	13
1972	112,431	71,369	63	80,351	71	8,981	8
1973	454,534	92,958	20	113,261	25	20,303	4
1974	221,903	111,589	50	84,648	38	26,941-	12-
1975	135,013	67,304	50	109,614	81	42,309	31
1976	85,868	55,378	64	38,230	45	17,148-	20-
1977	5,526	28,849	522	34,509	624	5,660	102
1978	87,249	45,818	53	27,837	32	17,981-	21-
1979	87,250	42,760	49	40,533	46	2,227-	3-
1980	13,509	101,470	751	80,488	596	20,982-	155-
1981	221,615	80,004	36	113,899	51	33,895	15
1982	482,731	128,189	27	75,589	16	52,600-	11-
1983	99,642	162,695	163	2,272	2	160,423-	161-
1984	212,046	73,199	35	6,653	3	66,546-	31-
1985	932,156	44,174	5	16,046	2	28,128-	3-
1986	461,120	14,249	3	88	0	14,161-	3-
1987	5,288	9,440	179	97	2	9,343-	177-
1988	21,693	107,721	497	6,068	28	101,653-	469-
1989	35,411	1,390	4	110	0	1,280-	4-
1990	28,549	22,199	78		0	22,199-	78-
1991	121,509	77,474	64		0	77,474-	64-
1992	62,130	60,713	98		0	60,713-	98-
1993	89,263	48,893	55		0	48,893-	55-
1994	38,005	34,953	92	9,256	24	25,697-	68-
1995	65,658	88,365	135		0	88,365-	135-
1996	80,785	126,056	156	11,898	15	114,158-	141-
1997	57,398	113,514	198	11,229	20	102,285-	178-
1998	61,996	53,477	86		0	53,477-	86-
1999	14,573	18,202	125		0	18,202-	125-
2000	56,959	56,283	99	11,675	20	44,608-	78-
2001		37,517				37,517-	
2002							
2003		27,317				27,317-	
2004							
2005							
2006							
2007							
2008							
2009	1,387,374		0		0		0
2010		254,446				254,446-	
2011							
2012							
2013		27,609-			0	27,609	

PORTLAND GENERAL ELECTRIC

ACCOUNT 356 OVERHEAD CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2014	1,702,377		0		0		0
2015		73,057				73,057-	
TOTAL	7,536,162	2,340,229	31	923,127	12	1,417,102-	19-

THREE-YEAR MOVING AVERAGES

71-73	220,522	67,047	30	80,796	37	13,749	6
72-74	262,956	91,972	35	92,753	35	781	0
73-75	270,483	90,617	34	102,507	38	11,890	4
74-76	147,595	78,090	53	77,497	53	593-	0
75-77	75,469	50,511	67	60,784	81	10,274	14
76-78	59,548	43,349	73	33,525	56	9,823-	16-
77-79	60,008	39,143	65	34,293	57	4,850-	8-
78-80	62,669	63,349	101	49,619	79	13,730-	22-
79-81	107,458	74,745	70	78,307	73	3,562	3
80-82	239,285	103,221	43	89,992	38	13,229-	6-
81-83	267,996	123,629	46	63,920	24	59,709-	22-
82-84	264,806	121,361	46	28,171	11	93,190-	35-
83-85	414,615	93,356	23	8,324	2	85,032-	21-
84-86	535,107	43,874	8	7,596	1	36,278-	7-
85-87	466,188	22,621	5	5,410	1	17,211-	4-
86-88	162,700	43,803	27	2,085	1	41,719-	26-
87-89	20,797	39,517	190	2,092	10	37,425-	180-
88-90	28,551	43,770	153	2,060	7	41,711-	146-
89-91	61,823	33,688	54	37	0	33,651-	54-
90-92	70,729	53,462	76		0	53,462-	76-
91-93	90,967	62,360	69		0	62,360-	69-
92-94	63,133	48,187	76	3,085	5	45,101-	71-
93-95	64,309	57,404	89	3,085	5	54,318-	84-
94-96	61,483	83,125	135	7,051	11	76,073-	124-
95-97	67,947	109,312	161	7,709	11	101,603-	150-
96-98	66,726	97,682	146	7,709	12	89,973-	135-
97-99	44,656	61,731	138	3,743	8	57,988-	130-
98-00	44,509	42,654	96	3,892	9	38,762-	87-
99-01	23,844	37,334	157	3,892	16	33,442-	140-
00-02	18,986	31,267	165	3,892	20	27,375-	144-
01-03		21,611				21,611-	
02-04		9,106				9,106-	
03-05		9,106				9,106-	
04-06							
05-07							
06-08							

PORTLAND GENERAL ELECTRIC

ACCOUNT 356 OVERHEAD CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
07-09	462,458		0		0		0
08-10	462,458	84,815	18		0	84,815-	18-
09-11	462,458	84,815	18		0	84,815-	18-
10-12		84,815				84,815-	
11-13		9,203-				9,203	
12-14	567,459	9,203-	2-		0	9,203	2
13-15	567,459	15,149	3		0	15,149-	3-
FIVE-YEAR AVERAGE							
11-15	340,475	9,090	3		0	9,090-	3-



PORTLAND GENERAL ELECTRIC  
 ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1971	7,507	3,896	52	2,464	33	1,431-	19-
1972	117,120	3,626	3	115,061	98	111,435	95
1973	26,084	1,385	5	14,408	55	13,023	50
1974	21,363	3,417	16	6,482	30	3,065	14
1975	89,170	2,624	3	82,020	92	79,396	89
1976	7,081	575	8	4,000	56	3,425	48
1977	21,630	5,769	27		0	5,769-	27-
1978	150,021	8,587	6	1,874	1	6,713-	4-
1979	17,608	14,465	82	4,788	27	9,678-	55-
1980	5,832	4,377	75	1,236	21	3,141-	54-
1981	13,631	408	3	169	1	239-	2-
1982	106,249	24	0		0	24-	0
1983	20,191		0	554	3	554	3
1984	170,175		0	326	0	326	0
1985	91,666	2,094	2	64	0	2,031-	2-
1986	197		0		0		0
1987							
1988	10,831	1,342	12	184-	2-	1,526-	14-
1989	3,569	997	28	61	2	936-	26-
1990	596	751	126		0	751-	126-
1991	4,923	7,092	144	100	2	6,992-	142-
1992	6,645	1,256	19		0	1,256-	19-
1993	26,488	17,140	65	17,934	68	794	3
1994	87,694	56,076	64	58,673	67	2,597	3
1995	4,756	10,961	230		0	10,961-	230-
1996	273,673		0	42,919	16	42,919	16
1997	99,757	6,642	7		0	6,642-	7-
1998	16,407		0		0		0
1999	132,507	448,052	338		0	448,052-	338-
2000	161,935	438,050	271	79,171	49	358,879-	222-
2001	12,906	1,248	10		0	1,248-	10-
2002	25,699	3,155	12		0	3,155-	12-
2003	70,892	684	1		0	684-	1-
2004	31,156	5,277	17		0	5,277-	17-
2005	198,796	51,472	26		0	51,472-	26-
2006	34,048	2,796	8	5	0	2,791-	8-
2007	128,905	74,691	58		0	74,691-	58-
2008	35,481	22,765	64	4	0	22,761-	64-
2009	10,662	1,059	10		0	1,059-	10-
2010	13,920	4,079	29		0	4,079-	29-
2011	79,330	24,753	31		0	24,753-	31-
2012	79,152	67,429	85		0	67,429-	85-
2013	74,011	53,441	72		0	53,441-	72-

PORTLAND GENERAL ELECTRIC

ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2014	32,155	5,690-	18-		0	5,690	18
2015	380,352	8,464	2		0	8,464-	2-
TOTAL	2,902,770	1,355,232	47	432,129	15	923,103-	32-

THREE-YEAR MOVING AVERAGES

71-73	50,237	2,969	6	43,978	88	41,009	82
72-74	54,856	2,809	5	45,317	83	42,508	77
73-75	45,539	2,475	5	34,303	75	31,828	70
74-76	39,205	2,205	6	30,834	79	28,629	73
75-77	39,294	2,989	8	28,673	73	25,684	65
76-78	59,577	4,977	8	1,958	3	3,019-	5-
77-79	63,086	9,607	15	2,220	4	7,386-	12-
78-80	57,820	9,143	16	2,632	5	6,510-	11-
79-81	12,357	6,417	52	2,064	17	4,352-	35-
80-82	41,904	1,603	4	468	1	1,135-	3-
81-83	46,690	144	0	241	1	97	0
82-84	98,872	8	0	293	0	285	0
83-85	94,011	698	1	315	0	384-	0
84-86	87,346	698	1	130	0	568-	1-
85-87	30,621	698	2	21	0	677-	2-
86-88	3,676	447	12	61-	2-	509-	14-
87-89	4,800	780	16	41-	1-	821-	17-
88-90	4,999	1,030	21	41-	1-	1,071-	21-
89-91	3,029	2,947	97	54	2	2,893-	95-
90-92	4,055	3,033	75	33	1	3,000-	74-
91-93	12,685	8,496	67	6,011	47	2,485-	20-
92-94	40,276	24,824	62	25,536	63	712	2
93-95	39,646	28,059	71	25,536	64	2,523-	6-
94-96	122,041	22,346	18	33,864	28	11,518	9
95-97	126,062	5,868	5	14,306	11	8,438	7
96-98	129,945	2,214	2	14,306	11	12,092	9
97-99	82,890	151,565	183		0	151,565-	183-
98-00	103,616	295,367	285	26,390	25	268,977-	260-
99-01	102,449	295,784	289	26,390	26	269,393-	263-
00-02	66,847	147,485	221	26,390	39	121,094-	181-
01-03	36,499	1,696	5		0	1,696-	5-
02-04	42,582	3,039	7		0	3,039-	7-
03-05	100,281	19,144	19		0	19,144-	19-
04-06	88,000	19,848	23	2	0	19,846-	23-
05-07	120,583	42,986	36	2	0	42,984-	36-
06-08	66,145	33,417	51	3	0	33,414-	51-

PORTLAND GENERAL ELECTRIC

ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
07-09	58,349	32,838	56	1	0	32,837-	56-
08-10	20,021	9,301	46	1	0	9,300-	46-
09-11	34,637	9,964	29		0	9,964-	29-
10-12	57,467	32,087	56		0	32,087-	56-
11-13	77,498	48,541	63		0	48,541-	63-
12-14	61,773	38,394	62		0	38,394-	62-
13-15	162,172	18,739	12		0	18,739-	12-
FIVE-YEAR AVERAGE							
11-15	129,000	29,680	23		0	29,680-	23-

PORTLAND GENERAL ELECTRIC  
ACCOUNT 362 STATION EQUIPMENT  
SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1971	326,519	82,225	25	356,836	109	274,611	84
1972	699,566	87,058	12	44,433	6	42,625-	6-
1973	619,008	68,962	11	306,988	50	238,026	38
1974	476,430	135,455	28	227,405	48	91,949	19
1975	558,561	86,830	16	269,417	48	182,587	33
1976	547,636	55,191	10	96,718	18	41,526	8
1977	495,813	162,160	33	111,515	22	50,645-	10-
1978	1,193,040	147,122	12	111,599	9	35,523-	3-
1979	401,447	319,682	80	104,469	26	215,213-	54-
1980	557,769	172,448	31	157,384	28	15,065-	3-
1981	323,070	86,101	27	138,138	43	52,038	16
1982	1,841,548	111,021	6	14,472	1	96,549-	5-
1983	58,401	16,426	28	1,625	3	14,801-	25-
1984	469,056	3,151	1	60,376	13	57,225	12
1985	1,106,750	18,937	2	57,396	5	38,460	3
1986	32,906	13,658	42	92	0	13,566-	41-
1987	260,357	47,190	18	22,520	9	24,670-	9-
1988	347,837	34,601	10	642	0	33,959-	10-
1989	101,407	47,702	47	524	1	47,177-	47-
1990	776,849	121,936	16	137,901	18	15,965	2
1991	417,493	148,811	36	168,293	40	19,482	5
1992	720,446	188,940	26	357,034	50	168,094	23
1993	1,069,647	144,875	14	273,767	26	128,892	12
1994	985,097	148,963	15	64,425	7	84,538-	9-
1995	1,138,937	105,351	9	31,312	3	74,040-	7-
1996	1,136,282	150,528	13		0	150,528-	13-
1997	1,650,672	204,201	12	423-	0	204,624-	12-
1998	888,362	491,374	55		0	491,374-	55-
1999	1,257,725	312,713	25		0	312,713-	25-
2000	2,025,919	457,902	23	574,167	28	116,265	6
2001	400,821	98,404	25	808	0	97,597-	24-
2002	901,058	241,144	27	5,250	1	235,894-	26-
2003	2,638,241	86,255	3		0	86,255-	3-
2004	1,295,574	178,363	14		0	178,363-	14-
2005	2,290,047	616,708	27	36,885	2	579,823-	25-
2006	1,738,547	708,876	41	14,546-	1-	723,422-	42-
2007	1,774,740	639,294	36		0	639,294-	36-
2008	1,136,338	308,270	27	24,937	2	283,333-	25-
2009	1,094,721	612,867	56	250	0	612,617-	56-
2010	2,859,739	408,595	14		0	408,595-	14-
2011	2,714,964	929,337	34	7,139	0	922,198-	34-
2012	1,278,446	815,770	64		0	815,770-	64-
2013	2,746,967	618,413	23		0	618,413-	23-

PORTLAND GENERAL ELECTRIC  
 ACCOUNT 362 STATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2014	2,684,728	488,645	18		0	488,645-	18-
2015	3,128,511	619,210	20		0	619,210-	20-
TOTAL	51,167,994	11,541,664	23	3,749,748	7	7,791,915-	15-

THREE-YEAR MOVING AVERAGES

71-73	548,364	79,415	14	236,086	43	156,671	29
72-74	598,335	97,158	16	192,942	32	95,784	16
73-75	551,333	97,082	18	267,937	49	170,854	31
74-76	527,542	92,492	18	197,847	38	105,354	20
75-77	534,003	101,394	19	159,217	30	57,823	11
76-78	745,496	121,491	16	106,611	14	14,880-	2-
77-79	696,766	209,655	30	109,194	16	100,460-	14-
78-80	717,419	213,084	30	124,484	17	88,600-	12-
79-81	427,429	192,744	45	133,330	31	59,413-	14-
80-82	907,463	123,190	14	103,332	11	19,859-	2-
81-83	741,007	71,183	10	51,412	7	19,771-	3-
82-84	789,668	43,533	6	25,491	3	18,042-	2-
83-85	544,736	12,838	2	39,799	7	26,961	5
84-86	536,237	11,915	2	39,288	7	27,373	5
85-87	466,671	26,595	6	26,669	6	75	0
86-88	213,700	31,816	15	7,751	4	24,065-	11-
87-89	236,534	43,164	18	7,896	3	35,269-	15-
88-90	408,698	68,080	17	46,356	11	21,724-	5-
89-91	431,916	106,150	25	102,239	24	3,910-	1-
90-92	638,263	153,229	24	221,076	35	67,847	11
91-93	735,862	160,875	22	266,365	36	105,490	14
92-94	925,063	160,926	17	231,742	25	70,816	8
93-95	1,064,560	133,063	12	123,168	12	9,895-	1-
94-96	1,086,772	134,948	12	31,912	3	103,035-	9-
95-97	1,308,630	153,360	12	10,296	1	143,064-	11-
96-98	1,225,105	282,034	23	141-	0	282,175-	23-
97-99	1,265,586	336,096	27	141-	0	336,237-	27-
98-00	1,390,669	420,663	30	191,389	14	229,274-	16-
99-01	1,228,155	289,673	24	191,658	16	98,015-	8-
00-02	1,109,266	265,817	24	193,408	17	72,408-	7-
01-03	1,313,374	141,934	11	2,019	0	139,915-	11-
02-04	1,611,625	168,587	10	1,750	0	166,837-	10-
03-05	2,074,621	293,775	14	12,295	1	281,480-	14-
04-06	1,774,723	501,316	28	7,446	0	493,869-	28-
05-07	1,934,445	654,959	34	7,446	0	647,513-	33-
06-08	1,549,875	552,147	36	3,464	0	548,683-	35-

PORTLAND GENERAL ELECTRIC  
 ACCOUNT 362 STATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
07-09	1,335,266	520,144	39	8,396	1	511,748-	38-
08-10	1,696,933	443,244	26	8,396	0	434,848-	26-
09-11	2,223,142	650,266	29	2,463	0	647,803-	29-
10-12	2,284,383	717,901	31	2,380	0	715,521-	31-
11-13	2,246,792	787,840	35	2,380	0	785,460-	35-
12-14	2,236,714	640,943	29		0	640,943-	29-
13-15	2,853,402	575,423	20		0	575,423-	20-
FIVE-YEAR AVERAGE							
11-15	2,510,723	694,275	28	1,428	0	692,847-	28-

PORTLAND GENERAL ELECTRIC  
ACCOUNT 364 POLES, TOWERS AND FIXTURES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1971	830,896	364,188	44	322,677	39	41,511-	5-
1972	796,615	406,123	51	343,971	43	62,152-	8-
1973	934,852	554,799	59	188,366	20	366,433-	39-
1974	555,808	623,062	112	274,513	49	348,549-	63-
1975	654,987	514,431	79	248,561	38	265,870-	41-
1976	647,899	453,231	70	201,197	31	252,034-	39-
1977	714,172	433,609	61	187,685	26	245,924-	34-
1978	802,386	524,595	65	218,200	27	306,395-	38-
1979	124,957	433,022	347	148,914	119	284,108-	227-
1980	124,958	691,009	553	183,109	147	507,900-	406-
1981	1,388,478	868,684	63	225,937	16	642,747-	46-
1982	761,198	948,231	125	309,981	41	638,250-	84-
1983	623,040	998,253	160	33,074	5	965,178-	155-
1984	2,456,345	777,922	32	97,489	4	680,433-	28-
1985	1,111,610	1,044,658	94	128,846	12	915,812-	82-
1986	3,268,371	970,554	30	16,167	0	954,387-	29-
1987	3,597,707	1,360,987	38	54,136	2	1,306,851-	36-
1988	1,013,114	1,274,403	126	72,158	7	1,202,245-	119-
1989	652,358	1,586,222	243	121,586	19	1,464,637-	225-
1990	701,979	1,108,381	158	84,959	12	1,023,422-	146-
1991	643,255	577,862	90		0	577,862-	90-
1992	439,397	678,110	154		0	678,110-	154-
1993	455,408	844,857	186	67,847	15	777,011-	171-
1994	508,137	1,536,770	302	123,754	24	1,413,017-	278-
1995	1,175,358	1,126,393	96	131,487	11	994,906-	85-
1996	1,281,541	1,998,362	156	185,454	14	1,812,908-	141-
1997	940,798	1,509,571	160	259,694	28	1,249,877-	133-
1998	579,038	1,153,760	199	87,929	15	1,065,831-	184-
1999	327,848	753,935	230	52,376	16	701,559-	214-
2000	2,212,443	1,045,254	47	1,025,861	46	19,393-	1-
2001	344,927	362,166	105	70,945	21	291,221-	84-
2002	973,531	362,417	37	34,164	4	328,253-	34-
2003	366,447	236,875	65	9,209	3	227,666-	62-
2004	1,197,869	592,590	49	65,398	5	527,192-	44-
2005	1,214,441	709,719	58	87,587	7	622,132-	51-
2006	1,424,284	1,470,495	103	229,681	16	1,240,814-	87-
2007	1,253,079	1,211,223	97	277,791	22	933,432-	74-
2008	1,352,207	1,035,049	77	285,316	21	749,734-	55-
2009	1,372,644	281,670	21	33,921	2	247,750-	18-
2010	1,719,234	947,756	55	131,495	8	816,261-	47-
2011	1,285,075	702,538	55	95,957	7	606,581-	47-
2012	1,212,151	115,327	10		0	115,327-	10-
2013	1,069,434	172,894	16		0	172,894-	16-

PORTLAND GENERAL ELECTRIC  
 ACCOUNT 364 POLES, TOWERS AND FIXTURES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2014	3,639,943	42	0		0	42-	0
2015	15,960,699	87,815	1		0	87,815-	1-
TOTAL	64,710,916	35,449,818	55	6,717,392	10	28,732,426-	44-

THREE-YEAR MOVING AVERAGES

71-73	854,121	441,703	52	285,005	33	156,698-	18-
72-74	762,425	527,995	69	268,950	35	259,045-	34-
73-75	715,216	564,097	79	237,147	33	326,951-	46-
74-76	619,565	530,241	86	241,424	39	288,818-	47-
75-77	672,353	467,090	69	212,481	32	254,610-	38-
76-78	721,486	470,478	65	202,361	28	268,118-	37-
77-79	547,172	463,742	85	184,933	34	278,809-	51-
78-80	350,767	549,542	157	183,407	52	366,135-	104-
79-81	546,131	664,238	122	185,986	34	478,252-	88-
80-82	758,211	835,975	110	239,675	32	596,299-	79-
81-83	924,239	938,389	102	189,664	21	748,725-	81-
82-84	1,280,194	908,135	71	146,848	11	761,287-	59-
83-85	1,396,998	940,278	67	86,470	6	853,808-	61-
84-86	2,278,775	931,045	41	80,834	4	850,211-	37-
85-87	2,659,229	1,125,400	42	66,383	2	1,059,017-	40-
86-88	2,626,397	1,201,981	46	47,487	2	1,154,494-	44-
87-89	1,754,393	1,407,204	80	82,627	5	1,324,577-	76-
88-90	789,150	1,323,002	168	92,901	12	1,230,101-	156-
89-91	665,864	1,090,822	164	68,848	10	1,021,974-	153-
90-92	594,877	788,118	132	28,320	5	759,798-	128-
91-93	512,687	700,277	137	22,616	4	677,661-	132-
92-94	467,647	1,019,913	218	63,867	14	956,046-	204-
93-95	712,968	1,169,340	164	107,696	15	1,061,644-	149-
94-96	988,345	1,553,842	157	146,898	15	1,406,943-	142-
95-97	1,132,566	1,544,776	136	192,212	17	1,352,564-	119-
96-98	933,792	1,553,898	166	177,693	19	1,376,205-	147-
97-99	615,895	1,139,089	185	133,333	22	1,005,756-	163-
98-00	1,039,776	984,316	95	388,722	37	595,594-	57-
99-01	961,739	720,452	75	383,061	40	337,391-	35-
00-02	1,176,967	589,946	50	376,990	32	212,956-	18-
01-03	561,635	320,486	57	38,106	7	282,380-	50-
02-04	845,949	397,294	47	36,257	4	361,037-	43-
03-05	926,252	513,062	55	54,065	6	458,997-	50-
04-06	1,278,865	924,268	72	127,555	10	796,713-	62-
05-07	1,297,268	1,130,479	87	198,353	15	932,126-	72-
06-08	1,343,190	1,238,922	92	264,262	20	974,660-	73-



PORTLAND GENERAL ELECTRIC  
 ACCOUNT 364 POLES, TOWERS AND FIXTURES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
07-09	1,325,976	842,648	64	199,009	15	643,638-	49-
08-10	1,481,361	754,825	51	150,244	10	604,582-	41-
09-11	1,458,984	643,988	44	87,124	6	556,864-	38-
10-12	1,405,487	588,541	42	75,817	5	512,723-	36-
11-13	1,188,887	330,253	28	31,986	3	298,268-	25-
12-14	1,973,843	96,088	5		0	96,088-	5-
13-15	6,890,025	86,917	1		0	86,917-	1-
FIVE-YEAR AVERAGE							
11-15	4,633,460	215,723	5	19,191	0	196,532-	4-

PORTLAND GENERAL ELECTRIC

ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1971	599,525	353,241	59	348,052	58	5,189-	1-
1972	548,278	349,408	64	363,724	66	14,316	3
1973	939,302	553,275	59	634,243	68	80,968	9
1974	957,183	666,743	70	1,126,123	118	459,380	48
1975	613,748	585,495	95	637,136	104	51,641	8
1976	875,579	579,108	66	578,529	66	578-	0
1977	914,744	467,734	51	465,448	51	2,286-	0
1978	786,135	548,156	70	466,739	59	81,417-	10-
1979	275,459	577,906	210	495,705	180	82,201-	30-
1980	76,457	732,551	958	878,743		146,192	191
1981	1,072,759	772,395	72	602,639	56	169,756-	16-
1982	865,464	927,828	107	607,001	70	320,826-	37-
1983	615,427	609,760	99	44,695	7	565,065-	92-
1984	2,245,295	868,180	39	42,210	2	825,970-	37-
1985	643,715	721,754	112	95,061	15	626,693-	97-
1986	1,701,934	486,798	29	7,421	0	479,377-	28-
1987	809,570	276,945	34	11,016	1	265,929-	33-
1988	615,347	748,190	122	42,149	7	706,041-	115-
1989	270,282	643,575	238	82,890	31	560,685-	207-
1990	598,198	926,287	155	320,455	54	605,832-	101-
1991	1,165,334	1,038,382	89	163,033	14	875,349-	75-
1992	848,728	1,292,073	152	183,217	22	1,108,856-	131-
1993	1,006,372	1,877,882	187	150,739	15	1,727,143-	172-
1994	579,427	1,723,768	297	138,778	24	1,584,990-	274-
1995	1,407,563	1,340,183	95	156,443	11	1,183,739-	84-
1996	1,114,039	1,667,123	150	149,458	13	1,517,664-	136-
1997	1,246,172	2,602,701	209	257,464	21	2,345,236-	188-
1998	1,134,632	2,307,520	203	175,857	15	2,131,663-	188-
1999	950,812	2,463,334	259	116,184	12	2,347,150-	247-
2000	3,301,239	2,551,250	77	1,405,653	43	1,145,598-	35-
2001	937,807	1,084,956	116	186,452	20	898,504-	96-
2002	39,870	1,361,514		128,346	322	1,233,168-	
2003	18,953	787,715		54,091	285	733,623-	
2004	1,194,543	2,213,964	185	245,875	21	1,968,089-	165-
2005	1,366,372	1,240,275	91	153,064	11	1,087,212-	80-
2006	1,956,798	1,995,895	102	302,354	15	1,693,541-	87-
2007	1,761,713	1,773,681	101	399,471	23	1,374,210-	78-
2008	2,395,844	2,077,407	87	570,293	24	1,507,114-	63-
2009	2,238,250	433,354	19	51,969	2	381,385-	17-
2010	2,369,939	1,647,023	69	228,401	10	1,418,621-	60-
2011	878,392	667,537	76	93,135	11	574,402-	65-
2012	870,355	84,619	10		0	84,619-	10-
2013	1,165,654	59,366	5		0	59,366-	5-

PORTLAND GENERAL ELECTRIC

ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2014	1,567,822	371	0		0	371-	0
2015	202,321	156,534	77		0	156,534-	77-
TOTAL	47,743,352	46,843,755	98	13,160,258	28	33,683,496-	71-

THREE-YEAR MOVING AVERAGES

71-73	695,702	418,641	60	448,673	64	30,032	4
72-74	814,921	523,142	64	708,030	87	184,888	23
73-75	836,744	601,838	72	799,167	96	197,330	24
74-76	815,503	610,448	75	780,596	96	170,148	21
75-77	801,357	544,112	68	560,371	70	16,259	2
76-78	858,819	531,666	62	503,572	59	28,094-	3-
77-79	658,779	531,265	81	475,964	72	55,302-	8-
78-80	379,350	619,538	163	613,729	162	5,809-	2-
79-81	474,892	694,284	146	659,029	139	35,255-	7-
80-82	671,560	810,925	121	696,128	104	114,797-	17-
81-83	851,217	769,994	90	418,112	49	351,882-	41-
82-84	1,242,062	801,922	65	231,302	19	570,620-	46-
83-85	1,168,146	733,231	63	60,655	5	672,576-	58-
84-86	1,530,315	692,244	45	48,231	3	644,013-	42-
85-87	1,051,740	495,166	47	37,833	4	457,333-	43-
86-88	1,042,284	503,978	48	20,195	2	483,782-	46-
87-89	565,066	556,236	98	45,352	8	510,885-	90-
88-90	494,609	772,684	156	148,498	30	624,186-	126-
89-91	677,938	869,415	128	188,793	28	680,622-	100-
90-92	870,753	1,085,581	125	222,235	26	863,346-	99-
91-93	1,006,811	1,402,779	139	165,663	16	1,237,116-	123-
92-94	811,509	1,631,241	201	157,578	19	1,473,663-	182-
93-95	997,787	1,647,277	165	148,654	15	1,498,624-	150-
94-96	1,033,676	1,577,024	153	148,227	14	1,428,798-	138-
95-97	1,255,925	1,870,002	149	187,789	15	1,682,213-	134-
96-98	1,164,948	2,192,448	188	194,260	17	1,998,188-	172-
97-99	1,110,539	2,457,852	221	183,168	16	2,274,683-	205-
98-00	1,795,561	2,440,701	136	565,898	32	1,874,804-	104-
99-01	1,729,953	2,033,180	118	569,430	33	1,463,751-	85-
00-02	1,426,305	1,665,907	117	573,484	40	1,092,423-	77-
01-03	332,210	1,078,062	325	122,963	37	955,098-	287-
02-04	417,789	1,454,397	348	142,771	34	1,311,627-	314-
03-05	859,956	1,413,985	164	151,010	18	1,262,975-	147-
04-06	1,505,904	1,816,711	121	233,764	16	1,582,947-	105-
05-07	1,694,961	1,669,950	99	284,963	17	1,384,988-	82-
06-08	2,038,118	1,948,994	96	424,039	21	1,524,955-	75-

PORTLAND GENERAL ELECTRIC

ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
07-09	2,131,936	1,428,147	67	340,578	16	1,087,570-	51-
08-10	2,334,678	1,385,928	59	283,555	12	1,102,373-	47-
09-11	1,828,860	915,971	50	124,502	7	791,469-	43-
10-12	1,372,895	799,726	58	107,179	8	692,548-	50-
11-13	971,467	270,508	28	31,045	3	239,463-	25-
12-14	1,201,277	48,119	4		0	48,119-	4-
13-15	978,599	72,090	7		0	72,090-	7-
FIVE-YEAR AVERAGE							
11-15	936,909	193,685	21	18,627	2	175,059-	19-

PORTLAND GENERAL ELECTRIC  
 ACCOUNT 366 UNDERGROUND CONDUIT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1971	1,700	2,731	161		0	2,731-	161-
1972	19,472	3,409	18	12,357	63	8,948	46
1973	4,400	1,460	33	12,007	273	10,547	240
1974	7,914	5,910	75	298	4	5,612-	71-
1975	4,260	261	6		0	261-	6-
1976	2,000	3,021	151	5,679	284	2,658	133
1977	1,065	5,598	526	4,679	439	918-	86-
1978	1,068	907	85	656	61	251-	24-
1979	1,068	5,663	530		0	5,663-	530-
1980	1,068	123	12	571	54	448	42
1981	1,068	16,582		38	4	16,544-	
1982	1,068	1,392	130	3,770	353	2,378	223
1983	1,068		0		0		0
1984	1,068	51	5		0	51-	5-
1985	13,268		0		0		0
1986	15,395	307	2	5	0	302-	2-
1987	38,512	5,478	14	218	1	5,260-	14-
1988							
1989							
1990							
1991							
1992							
1993							
1994							
1995							
1996							
1997							
1998							
1999							
2000							
2001							
2002							
2003							
2004							
2005							
2006	195,081		0		0		0
2007	53,860	64,974	121	14,902	28	50,072-	93-
2008	28,426	19,971	70	5,505	19	14,466-	51-
2009	29,055	6,848	24	825	3	6,024-	21-
2010	22,053	11,656	53	1,617	7	10,039-	46-
2011	75,857		0		0		0
2012	87,751		0		0		0
2013	60,461		0		0		0

FORTLAND GENERAL ELECTRIC  
 ACCOUNT 366 UNDERGROUND CONDUIT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2014	119,866		0		0		0
2015							
TOTAL	787,871	156,342	20	63,127	8	93,215-	12-

THREE-YEAR MOVING AVERAGES

71-73	8,524	2,533	30	8,121	95	5,588	66
72-74	10,595	3,593	34	8,221	78	4,628	44
73-75	5,525	2,544	46	4,102	74	1,558	28
74-76	4,725	3,064	65	1,992	42	1,072-	23-
75-77	2,442	2,960	121	3,453	141	493	20
76-78	1,378	3,175	230	3,671	266	496	36
77-79	1,067	4,056	380	1,778	167	2,278-	213-
78-80	1,068	2,231	209	409	38	1,822-	171-
79-81	1,068	7,456	698	203	19	7,253-	679-
80-82	1,068	6,033	565	1,460	137	4,573-	428-
81-83	1,068	5,991	561	1,270	119	4,722-	442-
82-84	1,068	481	45	1,257	118	776	73
83-85	5,135	17	0		0	17-	0
84-86	9,910	119	1	2	0	118-	1-
85-87	22,392	1,928	9	74	0	1,854-	8-
86-88	17,969	1,928	11	74	0	1,854-	10-
87-89	12,837	1,826	14	73	1	1,753-	14-
88-90							
89-91							
90-92							
91-93							
92-94							
93-95							
94-96							
95-97							
96-98							
97-99							
98-00							
99-01							
00-02							
01-03							
02-04							
03-05							
04-06	65,027		0		0		0
05-07	82,980	21,658	26	4,967	6	16,691-	20-
06-08	92,456	28,315	31	6,802	7	21,513-	23-

PORTLAND GENERAL ELECTRIC  
 ACCOUNT 366 UNDERGROUND CONDUIT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
07-09	37,114	30,598	82	7,077	19	23,521-	63-
08-10	26,511	12,825	48	2,649	10	10,176-	38-
09-11	42,322	6,168	15	814	2	5,354-	13-
10-12	61,887	3,885	6	539	1	3,346-	5-
11-13	74,690		0		0		0
12-14	89,359		0		0		0
13-15	60,109		0		0		0
FIVE-YEAR AVERAGE							
11-15	68,787		0		0		0

PORTLAND GENERAL ELECTRIC

ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1971	58,371	54,514	93	94,725	162	40,211	69
1972	163,973	87,860	54	473,865	289	386,004	235
1973	42,886	26,952	63	42,094	98	15,142	35
1974	65,780	54,530	83	113,248	172	58,718	89
1975	56,099	53,830	96	105,115	187	51,284	91
1976	47,637	109,488	230	205,065	430	95,577	201
1977	104,534	99,297	95	219,701	210	120,404	115
1978	71,477	53,059	74	199,962	280	146,903	206
1979	25,240	125,405	497	120,695	478	4,710-	19-
1980	25,240	135,098	535	387,717		252,619	
1981	136,264	366,033	269	193,288	142	172,744-	127-
1982	43,733	113,182	259	203,849	466	90,667	207
1983	26,849	155,542	579	11,310	42	144,232-	537-
1984	419,532	232,172	55	590,048	141	357,877	85
1985	53,534	180,161	337	30,880	58	149,282-	279-
1986	328,254	97,918	30	1,493	0	96,425-	29-
1987	78,159	27,593	35	1,098	1	26,495-	34-
1988	72,353	91,119	126	5,133	7	85,986-	119-
1989	121,031	299,338	247	37,903	31	261,435-	216-
1990	266,985	421,790	158	147,452	55	274,338-	103-
1991	172,613	155,115	90	24,235	14	130,880-	76-
1992	717,370	1,107,099	154	156,988	22	950,111-	132-
1993	1,004,936	1,906,184	190	153,078	15	1,753,106-	174-
1994	334,917	104,467	31	81,567	24	22,900-	7-
1995	1,152,656	1,104,638	96	128,948	11	975,690-	85-
1996	594,038	930,613	157	87,627	15	842,986-	142-
1997	1,012,944	2,003,248	198	198,165	20	1,805,083-	178-
1998	758,701	1,560,970	206	118,962	16	1,442,008-	190-
1999	739,413	2,084,984	282	77,579	10	2,007,405-	271-
2000	4,297,661	2,382,047	55	1,945,782	45	436,265-	10-
2001	738,851	1,387,456	188	332,188	45	1,055,268-	143-
2002	74,643	2,203,890		207,755	278	1,996,134-	
2003		1,215,088		103,963		1,111,124-	
2004	358,167	3,583,754		398,090	111	3,185,664-	889-
2005	359,904	1,939,758	539	239,388	67	1,700,370-	472-
2006	332,315	328,412	99	58,207	18	270,205-	81-
2007	570,900	555,398	97	127,379	22	428,019-	75-
2008	372,747	305,714	82	84,271	23	221,443-	59-
2009	391,784	87,602	22	10,550	3	77,052-	20-
2010	288,158	181,214	63	25,142	9	156,072-	54-
2011	433,398	578,783	134	93,135	21	485,648-	112-
2012	553,675	31,067	6		0	31,067-	6-
2013	349,838	48,460	14		0	48,460-	14-



PORTLAND GENERAL ELECTRIC

ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2014	780,634		0		0		0
2015	304,588	6,787	2		0	6,787-	2-
TOTAL	18,902,781	28,577,626	151	7,837,636	41	20,739,990-	110-

THREE-YEAR MOVING AVERAGES

71-73	88,410	56,442	64	203,561	230	147,119	166
72-74	90,880	56,447	62	209,736	231	153,288	169
73-75	54,922	45,104	82	86,819	158	41,715	76
74-76	56,505	72,616	129	141,142	250	68,526	121
75-77	69,423	87,538	126	176,627	254	89,088	128
76-78	74,549	87,281	117	208,243	279	120,961	162
77-79	67,084	92,587	138	180,119	268	87,533	130
78-80	40,652	104,520	257	236,125	581	131,604	324
79-81	62,248	208,845	336	233,900	376	25,055	40
80-82	68,412	204,771	299	261,618	382	56,847	83
81-83	68,949	211,585	307	136,149	197	75,437-	109-
82-84	163,371	166,965	102	268,402	164	101,437	62
83-85	166,638	189,292	114	210,746	126	21,454	13
84-86	267,107	170,084	64	207,474	78	37,390	14
85-87	153,316	101,891	66	11,157	7	90,734-	59-
86-88	159,589	72,210	45	2,575	2	69,635-	44-
87-89	90,514	139,350	154	14,711	16	124,639-	138-
88-90	153,456	270,749	176	63,496	41	207,253-	135-
89-91	186,876	292,081	156	69,863	37	222,218-	119-
90-92	385,656	561,335	146	109,558	28	451,776-	117-
91-93	631,640	1,056,133	167	111,433	18	944,699-	150-
92-94	685,741	1,039,250	152	130,544	19	908,706-	133-
93-95	830,836	1,038,430	125	121,197	15	917,232-	110-
94-96	693,870	713,239	103	99,380	14	613,859-	88-
95-97	919,879	1,346,166	146	138,247	15	1,207,920-	131-
96-98	788,561	1,498,277	190	134,918	17	1,363,359-	173-
97-99	837,019	1,883,067	225	131,569	16	1,751,498-	209-
98-00	1,931,925	2,009,334	104	714,108	37	1,295,226-	67-
99-01	1,925,308	1,951,496	101	785,183	41	1,166,313-	61-
00-02	1,703,718	1,991,131	117	828,575	49	1,162,556-	68-
01-03	271,165	1,602,144	591	214,635	79	1,387,509-	512-
02-04	144,270	2,334,244		236,603	164	2,097,641-	
03-05	239,357	2,246,200	938	247,147	103	1,999,053-	835-
04-06	350,129	1,950,641	557	231,895	66	1,718,747-	491-
05-07	421,040	941,189	224	141,658	34	799,531-	190-
06-08	425,321	396,508	93	89,952	21	306,556-	72-

PORTLAND GENERAL ELECTRIC

ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
07-09	445,143	316,238	71	74,067	17	242,171-	54-
08-10	350,896	191,510	55	39,988	11	151,522-	43-
09-11	371,113	282,533	76	42,942	12	239,591-	65-
10-12	425,077	263,688	62	39,426	9	224,262-	53-
11-13	445,637	219,436	49	31,045	7	188,392-	42-
12-14	561,382	26,509	5		0	26,509-	5-
13-15	478,353	18,416	4		0	18,416-	4-
FIVE-YEAR AVERAGE							
11-15	484,426	133,019	27	18,627	4	114,392-	24-

PORTLAND GENERAL ELECTRIC  
ACCOUNT 368 LINE TRANSFORMERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1971	578,873	23,757	4	68,310	12	44,553	8
1972	543,292	49,277	9	209,587	39	160,309	30
1973	972,808	93,774	10	178,015	18	84,241	9
1974	797,810	100,819	13	210,500	26	109,681	14
1975	432,118	74,132	17	48,931	11	25,201-	6-
1976	505,691	45,908	9	139,045	27	93,136	18
1977	494,849	61,241	12	139,186	28	77,946	16
1978	404,493	37,608	9	114,625	28	77,017	19
1979	316,849	35,155	11	57,091	18	21,936	7
1980	379,441	44,087	12	151,008	40	106,921	28
1981	342,859	64,956	19	69,637	20	4,680	1
1982	337,742	66,294	20	30,386	9	35,908-	11-
1983	340,256	47,022	14	32,373	10	14,650-	4-
1984	1,725,835	44,660	3	23,903	1	20,757-	1-
1985	37,075	5,664	15		0	5,664-	15-
1986	594,947	61,204	10	44,300	7	16,904-	3-
1987	53,358	54,963	103	937	2	54,026-	101-
1988	823,156	20,850	3	58	0	20,792-	3-
1989	216,985	21,013	10	9,126	4	11,888-	5-
1990	216,986	29,059	13	60,513	28	31,455	14
1991	1,025,198	31,508	3	29,825	3	1,683-	0
1992	761,663	34,169	4	64,157	8	29,987	4
1993	750,735	21,878	3	93,251	12	71,372	10
1994	799,947	26,220	3	26,928	3	708	0
1995	1,451,815	1,541,837	106	162,415	11	1,379,422-	95-
1996	1,002,347	123,673	12	61,813	6	61,860-	6-
1997	1,272,777	68,822	5	53,349	4	15,473-	1-
1998	1,103,613	68,149	6	121,031	11	52,882	5
1999	1,100,336	85,222	8	47,956	4	37,266-	3-
2000	2,165,338	162,713	8	685,061	32	522,349	24
2001	1,097,176	134,900	12	17,912	2	116,988-	11-
2002	17,734	188,367		7,673	43	180,694-	
2003	146,271		0	61,925	42	61,925	42
2004	1,249,443		0	88,114	7	88,114	7
2005	997,492	485,604	49	123,173	12	362,431-	36-
2006	924,405	1,089,257	118	235,769	26	853,488-	92-
2007	1,077,691	1,057,184	98	354,468	33	702,716-	65-
2008	1,658,053	1,571,143	95	430,730	26	1,140,413-	69-
2009	1,714,471	788,391	46	119,571	7	668,820-	39-
2010	1,419,128	1,384,446	98	209,445	15	1,175,001-	83-
2011	831,924	209,492	25	119,396	14	90,096-	11-
2012	803,452	12,975	2		0	12,975-	2-
2013	835,971	10,246	1	228,040	27	217,794	26

PORTLAND GENERAL ELECTRIC  
 ACCOUNT 368 LINE TRANSFORMERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2014	1,335,193		0		0		0
2015	1,176,622	5,256	0		0	5,256-	0
TOTAL	36,834,219	10,082,895	27	4,929,532	13	5,153,364-	14-

THREE-YEAR MOVING AVERAGES

71-73	698,324	55,603	8	151,971	22	96,368	14
72-74	771,303	81,290	11	199,367	26	118,077	15
73-75	734,245	89,575	12	145,816	20	56,240	8
74-76	578,540	73,620	13	132,825	23	59,205	10
75-77	477,553	60,427	13	109,054	23	48,627	10
76-78	468,344	48,252	10	130,952	28	82,700	18
77-79	405,397	44,668	11	103,634	26	58,966	15
78-80	366,928	38,950	11	107,575	29	68,625	19
79-81	346,383	48,066	14	92,578	27	44,512	13
80-82	353,347	58,446	17	83,677	24	25,231	7
81-83	340,286	59,424	17	44,132	13	15,292-	4-
82-84	801,278	52,659	7	28,887	4	23,771-	3-
83-85	701,055	32,449	5	18,759	3	13,690-	2-
84-86	785,952	37,176	5	22,734	3	14,442-	2-
85-87	228,460	40,610	18	15,079	7	25,531-	11-
86-88	490,487	45,672	9	15,098	3	30,574-	6-
87-89	364,500	32,275	9	3,374	1	28,902-	8-
88-90	419,042	23,641	6	23,232	6	408-	0
89-91	486,390	27,193	6	33,155	7	5,961	1
90-92	667,949	31,579	5	51,498	8	19,919	3
91-93	845,865	29,185	3	62,411	7	33,225	4
92-94	770,782	27,422	4	61,445	8	34,023	4
93-95	1,000,832	529,978	53	94,198	9	435,781-	44-
94-96	1,084,703	563,910	52	83,719	8	480,191-	44-
95-97	1,242,313	578,111	47	92,526	7	485,585-	39-
96-98	1,126,246	86,881	8	78,731	7	8,150-	1-
97-99	1,158,909	74,064	6	74,112	6	48	0
98-00	1,456,429	105,361	7	284,683	20	179,322	12
99-01	1,454,283	127,612	9	250,310	17	122,698	8
00-02	1,093,416	161,993	15	236,882	22	74,889	7
01-03	420,394	107,756	26	29,170	7	78,586-	19-
02-04	471,149	62,789	13	52,570	11	10,219-	2-
03-05	797,736	161,868	20	91,070	11	70,797-	9-
04-06	1,057,113	524,954	50	149,019	14	375,935-	36-
05-07	999,863	877,348	88	237,803	24	639,545-	64-
06-08	1,220,050	1,239,195	102	340,322	28	898,872-	74-

PORTLAND GENERAL ELECTRIC  
 ACCOUNT 368 LINE TRANSFORMERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
07-09	1,483,405	1,138,906	77	301,590	20	837,316-	56-
08-10	1,597,217	1,247,993	78	253,249	16	994,745-	62-
09-11	1,321,841	794,110	60	149,471	11	644,639-	49-
10-12	1,018,168	535,638	53	109,614	11	426,024-	42-
11-13	823,782	77,571	9	115,812	14	38,241	5
12-14	991,539	7,740	1	76,013	8	68,273	7
13-15	1,115,929	5,167	0	76,013	7	70,846	6
FIVE-YEAR AVERAGE							
11-15	996,633	47,594	5	69,487	7	21,893	2

PORTLAND GENERAL ELECTRIC

ACCOUNTS 369.01 AND 369.03 SERVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1971	248,712	168,678	68	242,178	97	73,500	30
1972	283,230	200,971	71	308,171	109	107,200	38
1973	198,485	212,403	107	323,477	163	111,074	56
1974	259,492	246,146	95	355,997	137	109,851	42
1975	260,817	388,630	149	429,372	165	40,743	16
1976	170,989	438,067	256	414,797	243	23,270-	14-
1977	247,449	473,129	191	328,477	133	144,652-	58-
1978	190,741	509,750	267	467,535	245	42,215-	22-
1979	197,113	495,909	252	235,045	119	260,864-	132-
1980	197,317	578,254	293	283,353	144	294,901-	149-
1981	202,043	552,668	274	289,630	143	263,037-	130-
1982	235,830	494,317	210	190,004	81	304,313-	129-
1983	237,241	216,835	91	10,358	4	206,478-	87-
1984	1,023,463	184,434	18	1,506,446	147	1,322,012	129
1985	167,860	190,889	114	105,418	63	85,472-	51-
1986	122,931	37,148	30	567	0	36,581-	30-
1987	109,256	38,549	35	1,533	1	37,016-	34-
1988	130,523	164,015	126	9,240	7	154,775-	119-
1989	14,888	36,202	243	3,170	21	33,032-	222-
1990	334,686	528,448	158	182,820	55	345,627-	103-
1991	148,014	132,967	90	20,877	14	112,090-	76-
1992	27,698	42,746	154	6,061	22	36,684-	132-
1993	188,200	356,978	190	28,667	15	328,311-	174-
1994	122,049	369,114	302	29,724	24	339,390-	278-
1995	109,436	104,876	96	12,242	11	92,634-	85-
1996	151,987	237,527	156	22,420	15	215,107-	142-
1997	200,713	396,939	198	39,266	20	357,673-	178-
1998	227,010	475,077	209	36,206	16	438,871-	193-
1999	324,976	932,236	287	32,423	10	899,813-	277-
2000	767,497	710,057	93	312,374	41	397,682-	52-
2001	323,621	152,268	47	45,009	14	107,259-	33-
2002	14,480	58,770	406	5,540	38	53,230-	368-
2003	6,036	32,402	537	2,772	46	29,630-	491-
2004	135,044	95,567	71	10,609	8	84,958-	63-
2005	131,562	1,034,528	786	127,672	97	906,856-	689-
2006	109,759	108,470	99	19,225	18	89,245-	81-
2007	213,685	128,997	60	29,585	14	99,411-	47-
2008	138,914	99,268	71	27,364	20	71,904-	52-
2009	120,508	20,282	17	2,442	2	17,840-	15-
2010	149,356	75,722	51	10,506	7	65,216-	44-
2011	135,843	30,809	23		0	30,809-	23-
2012	156,304	29,435	19		0	29,435-	19-
2013	131,301	29,807	23		0	29,807-	23-

PORTLAND GENERAL ELECTRIC

ACCOUNTS 369.01 AND 369.03 SERVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2014	859,465	266	0		0	266-	0
2015	14,883,996	33,874	0		0	33,874-	0
TOTAL	24,610,520	11,844,423	48	6,508,573	26	5,335,850-	22-

THREE-YEAR MOVING AVERAGES

71-73	243,476	194,017	80	291,275	120	97,258	40
72-74	247,069	219,840	89	329,215	133	109,375	44
73-75	239,598	282,393	118	369,615	154	87,223	36
74-76	230,433	357,614	155	400,055	174	42,441	18
75-77	226,418	433,275	191	390,882	173	42,393-	19-
76-78	203,060	473,649	233	403,603	199	70,046-	34-
77-79	211,768	492,929	233	343,685	162	149,244-	70-
78-80	195,057	527,971	271	328,644	168	199,327-	102-
79-81	198,824	542,277	273	269,343	135	272,934-	137-
80-82	211,730	541,746	256	254,329	120	287,417-	136-
81-83	225,038	421,274	187	163,331	73	257,943-	115-
82-84	498,845	298,529	60	568,936	114	270,407	54
83-85	476,188	197,386	41	540,740	114	343,354	72
84-86	438,085	137,490	31	537,477	123	399,987	91
85-87	133,349	88,862	67	35,839	27	53,023-	40-
86-88	120,903	79,904	66	3,780	3	76,124-	63-
87-89	84,889	79,589	94	4,648	5	74,941-	88-
88-90	160,032	242,888	152	65,077	41	177,812-	111-
89-91	165,863	232,539	140	68,956	42	163,583-	99-
90-92	170,133	234,720	138	69,920	41	164,801-	97-
91-93	121,304	177,563	146	18,535	15	159,028-	131-
92-94	112,649	256,279	228	21,484	19	234,795-	208-
93-95	139,895	276,989	198	23,545	17	253,445-	181-
94-96	127,824	237,172	186	21,462	17	215,710-	169-
95-97	154,045	246,447	160	24,643	16	221,805-	144-
96-98	193,237	369,848	191	32,631	17	337,217-	175-
97-99	250,900	601,417	240	35,965	14	565,452-	225-
98-00	439,828	705,790	160	127,001	29	578,789-	132-
99-01	472,031	598,187	127	129,935	28	468,251-	99-
00-02	368,532	307,032	83	120,974	33	186,057-	50-
01-03	114,712	81,147	71	17,774	15	63,373-	55-
02-04	51,853	62,246	120	6,307	12	55,939-	108-
03-05	90,881	387,499	426	47,018	52	340,481-	375-
04-06	125,455	412,855	329	52,502	42	360,353-	287-
05-07	151,669	423,998	280	58,827	39	365,171-	241-
06-08	154,119	112,245	73	25,391	16	86,854-	56-

PORTLAND GENERAL ELECTRIC  
 ACCOUNTS 369.01 AND 369.03 SERVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
07-09	157,702	82,849	53	19,797	13	63,052-	40-
08-10	136,259	65,091	48	13,437	10	51,653-	38-
09-11	135,236	42,271	31	4,316	3	37,955-	28-
10-12	147,168	45,322	31	3,502	2	41,820-	28-
11-13	141,149	30,017	21		0	30,017-	21-
12-14	382,357	19,836	5		0	19,836-	5-
13-15	5,291,587	21,316	0		0	21,316-	0
FIVE-YEAR AVERAGE							
11-15	3,233,382	24,838	1		0	24,838-	1-



PORTLAND GENERAL ELECTRIC

ACCOUNTS 370, 370.01 AND 370.02 METERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1971	88,810	20,629	23	4,641	5	15,988-	18-
1972	103,588	24,437	24	26,321	25	1,884	2
1973	88,947	20,842	23	25,768	29	4,926	6
1974	106,754	26,356	25	16,074	15	10,283-	10-
1975	92,396	27,661	30	8,737	9	18,925-	20-
1976	115,698	32,833	28	15,811	14	17,023-	15-
1977	117,587	31,577	27	18,273	16	13,304-	11-
1978	158,273	43,896	28	32,570	21	11,326-	7-
1979	179,478	51,469	29	10,361	6	41,108-	23-
1980	165,609	52,142	31	6,846	4	45,296-	27-
1981	154,672	54,794	35	12,460	8	42,335-	27-
1982	222,851	81,309	36	15,937	7	65,372-	29-
1983	180,653		0	5,841	3	5,841	3
1984	557,985		0	12,523	2	12,523	2
1985	229,697	2,279	1	4,962	2	2,684	1
1986	296,733	129	0	11,985	4	11,856	4
1987	255,297		0	13,781	5	13,781	5
1988	234,933	43,070	18	24,124	10	18,946-	8-
1989	516,653	6,497	1	17,471	3	10,973	2
1990	446,654	14,204	3	6,964	2	7,240-	2-
1991	755,698	36,920	5	1,821	0	35,099-	5-
1992	755,695	25,925	3	4,006	1	21,919-	3-
1993	2,576,907	57,905	2	14,056	1	43,849-	2-
1994	1,777,927	64,341	4	7,132	0	57,209-	3-
1995	1,264,061	1,211,402	96	134,279	11	1,077,123-	85-
1996	755,261	63,124	8	1,547	0	61,577-	8-
1997	890,639	550	0	6,136	1	5,586	1
1998	912,818	550	0	1,524	0	974	0
1999	757,604	4,883	1	927	0	3,956-	1-
2000	910,740	5,694	1	260,753	29	255,059	28
2001	1,004,875	5,388	1	935	0	4,454-	0
2002	2,428,051	28-	0		0	28	0
2003							
2004	1,621,620		0		0		0
2005	832,270		0		0		0
2006	778,927	769,778	99	136,433	18	633,345-	81-
2007	1,705,980	706,479	41	162,029	9	544,450-	32-
2008	347,565		0		0		0
2009	24,750,801	4,904,971	20	590,692	2	4,314,279-	17-
2010	25,011,240	1,936,657	8	874,157	3	1,062,500-	4-
2011	306,353	244	0	28,786	9	28,542	9
2012	523,656	29,426	6		0	29,426-	6-
2013	733,194	344	0		0	344-	0

PORTLAND GENERAL ELECTRIC

ACCOUNTS 370, 370.01 AND 370.02 METERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2014	624,038		0		0		0
2015	421,215	30	0		0	30-	0
TOTAL	76,760,402	10,358,709	13	2,516,661	3	7,842,048-	10-

THREE-YEAR MOVING AVERAGES

71-73	93,782	21,969	23	18,910	20	3,059-	3-
72-74	99,763	23,878	24	22,721	23	1,157-	1-
73-75	96,032	24,953	26	16,859	18	8,094-	8-
74-76	104,949	28,950	28	13,540	13	15,410-	15-
75-77	108,560	30,691	28	14,274	13	16,417-	15-
76-78	130,519	36,102	28	22,218	17	13,884-	11-
77-79	151,779	42,314	28	20,401	13	21,913-	14-
78-80	167,787	49,169	29	16,592	10	32,577-	19-
79-81	166,586	52,802	32	9,889	6	42,913-	26-
80-82	181,044	62,748	35	11,747	6	51,001-	28-
81-83	186,059	45,368	24	11,413	6	33,955-	18-
82-84	320,496	27,103	8	11,434	4	15,669-	5-
83-85	322,778	760	0	7,775	2	7,016	2
84-86	361,472	803	0	9,823	3	9,021	2
85-87	260,576	803	0	10,243	4	9,440	4
86-88	262,321	14,400	5	16,630	6	2,230	1
87-89	335,628	16,522	5	18,458	5	1,936	1
88-90	399,413	21,257	5	16,186	4	5,071-	1-
89-91	573,002	19,207	3	8,752	2	10,455-	2-
90-92	652,682	25,683	4	4,264	1	21,419-	3-
91-93	1,362,767	40,250	3	6,628	0	33,622-	2-
92-94	1,703,510	49,390	3	8,398	0	40,992-	2-
93-95	1,872,965	444,549	24	51,822	3	392,727-	21-
94-96	1,265,750	446,289	35	47,653	4	398,636-	31-
95-97	969,987	425,025	44	47,321	5	377,705-	39-
96-98	852,906	21,408	3	3,069	0	18,339-	2-
97-99	853,687	1,994	0	2,862	0	868	0
98-00	860,387	3,709	0	87,735	10	84,026	10
99-01	891,073	5,322	1	87,539	10	82,217	9
00-02	1,447,889	3,685	0	87,229	6	83,545	6
01-03	1,144,309	1,787	0	312	0	1,475-	0
02-04	1,349,890	9-	0		0	9	0
03-05	817,963		0		0		0
04-06	1,077,606	256,593	24	45,478	4	211,115-	20-
05-07	1,105,726	492,086	45	99,487	9	392,598-	36-
06-08	944,157	492,086	52	99,487	11	392,598-	42-

PORTLAND GENERAL ELECTRIC

ACCOUNTS 370, 370.01 AND 370.02 METERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
07-09	8,934,782	1,870,484	21	250,907	3	1,619,576-	18-
08-10	16,703,202	2,280,543	14	488,283	3	1,792,260-	11-
09-11	16,689,464	2,280,624	14	497,878	3	1,782,746-	11-
10-12	8,613,749	655,442	8	300,981	3	354,461-	4-
11-13	521,067	10,005	2	9,595	2	409-	0
12-14	626,963	9,923	2		0	9,923-	2-
13-15	592,816	125	0		0	125-	0
FIVE-YEAR AVERAGE							
11-15	521,691	6,009	1	5,757	1	252-	0

PORTLAND GENERAL ELECTRIC

ACCOUNTS 373.01, 373.02 AND 373.07 STREET LIGHTING AND SIGNAL SYSTEMS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1971	205,257	55,745	27	80,835	39	25,089	12
1972	175,654	53,249	30	73,853	42	20,604	12
1973	191,207	57,799	30	67,186	35	9,387	5
1974	150,823	58,288	39	70,378	47	12,090	8
1975	184,562	62,925	34	97,268	53	34,343	19
1976	148,698	48,340	33	82,193	55	33,853	23
1977	298,656	55,583	19	84,449	28	28,866	10
1978	178,326	65,420	37	133,670	75	68,250	38
1979	109,773	49,784	45	44,163	40	5,621-	5-
1980	4,161,325	68,584	2	52,495	1	16,090-	0
1981	99,217	96,279	97	83,846	85	12,433-	13-
1982	156,303	94,126	60	52,271	33	41,855-	27-
1983	127,998	217,286	170	289,015	226	71,729	56
1984	318,710	150,416	47	169,542	53	19,125	6
1985	288,919	145,388	50	26,064	9	119,324-	41-
1986	1,000,203	319,575	32	4,814	0	314,761-	31-
1987	874,248	319,349	37	12,703	1	306,646-	35-
1988	181,123	253,362	140	14,273	8	239,089-	132-
1989	767,356	605,762	79	466,970	61	138,792-	18-
1990	381,719	707,148	185	230,690	60	476,457-	125-
1991	1,118,887	664,682	59	429,651	38	235,031-	21-
1992	884,173	1,315,073	149	231,643	26	1,083,430-	123-
1993	313,650	644,936	206	51,858	17	593,078-	189-
1994	668,296	2,035,198	305	165,097	25	1,870,101-	280-
1995	487,687	415,632	85	55,578	11	360,053-	74-
1996	1,533,850	2,384,386	155	229,037	15	2,155,350-	141-
1997	1,338,026	708,374	53	612,591	46	95,782-	7-
1998	653,789	1,289,497	197	98,274	15	1,191,224-	182-
1999	276,543	830,237	300	28,875	10	801,361-	290-
2000	1,456,990	135,649	9	982,179	67	846,530	58
2001	292,200	185,812	64	29,607	10	156,205-	53-
2002	20,199	244,877		23,084	114	221,793-	
2003	111,010	135,010	122	11,551	10	123,458-	111-
2004	159,628	398,195	249	44,225	28	353,970-	222-
2005	165,048	192,678	117	23,779	14	168,900-	102-
2006	150,420	148,653	99	26,347	18	122,306-	81-
2007	188,066	203,410	108	46,651	25	156,758-	83-
2008	193,987	130,387	67	35,942	19	94,445-	49-
2009	218,993	47,181	22	5,682	3	41,499-	19-
2010	235,131	153,214	65	21,258	9	131,957-	56-
2011	227,763	27,909	12		0	27,909-	12-
2012	321,370	21,544	7		0	21,544-	7-
2013	4,174,577	37,097	1		0	37,097-	1-

PORTLAND GENERAL ELECTRIC

ACCOUNTS 373.01, 373.02 AND 373.07 STREET LIGHTING AND SIGNAL SYSTEMS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2014	561,123		0		0		0
2015	2,437,521	502,491	21	1,470,867	60	968,376	40
TOTAL	28,189,003	16,336,529	58	6,760,454	24	9,576,075-	34-

THREE-YEAR MOVING AVERAGES

71-73	190,706	55,598	29	73,958	39	18,360	10
72-74	172,561	56,445	33	70,473	41	14,027	8
73-75	175,531	59,671	34	78,278	45	18,607	11
74-76	161,361	56,518	35	83,280	52	26,762	17
75-77	210,639	55,616	26	87,970	42	32,354	15
76-78	208,560	56,448	27	100,104	48	43,656	21
77-79	195,585	56,929	29	87,427	45	30,498	16
78-80	1,483,141	61,263	4	76,776	5	15,513	1
79-81	1,456,772	71,549	5	60,168	4	11,381-	1-
80-82	1,472,282	86,330	6	62,871	4	23,459-	2-
81-83	127,839	135,897	106	141,711	111	5,814	5
82-84	201,004	153,943	77	170,276	85	16,333	8
83-85	245,209	171,030	70	161,540	66	9,490-	4-
84-86	535,944	205,126	38	66,807	12	138,320-	26-
85-87	721,123	261,437	36	14,527	2	246,910-	34-
86-88	685,191	297,429	43	10,597	2	286,832-	42-
87-89	607,576	392,824	65	164,649	27	228,176-	38-
88-90	443,399	522,090	118	237,311	54	284,779-	64-
89-91	755,987	659,197	87	375,770	50	283,427-	37-
90-92	794,926	895,634	113	297,328	37	598,306-	75-
91-93	772,237	874,897	113	237,717	31	637,180-	83-
92-94	622,040	1,331,736	214	149,533	24	1,182,203-	190-
93-95	489,878	1,031,922	211	90,844	19	941,078-	192-
94-96	896,611	1,611,739	180	149,904	17	1,461,835-	163-
95-97	1,119,854	1,169,464	104	299,069	27	870,395-	78-
96-98	1,175,222	1,460,752	124	313,301	27	1,147,452-	98-
97-99	756,119	942,703	125	246,580	33	696,122-	92-
98-00	795,774	751,794	94	369,776	46	382,018-	48-
99-01	675,244	383,899	57	346,887	51	37,012-	5-
00-02	589,796	188,779	32	344,956	58	156,177	26
01-03	141,137	188,566	134	21,414	15	167,152-	118-
02-04	96,946	259,360	268	26,287	27	233,074-	240-
03-05	145,229	241,961	167	26,518	18	215,442-	148-
04-06	158,365	246,509	156	31,450	20	215,058-	136-
05-07	167,844	181,580	108	32,259	19	149,321-	89-
06-08	177,491	160,816	91	36,313	20	124,503-	70-

PORTLAND GENERAL ELECTRIC

ACCOUNTS 373.01, 373.02 AND 373.07 STREET LIGHTING AND SIGNAL SYSTEMS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
07-09	200,348	126,993	63	29,425	15	97,568-	49-
08-10	216,037	110,261	51	20,960	10	89,300-	41-
09-11	227,295	76,102	33	8,980	4	67,122-	30-
10-12	261,421	67,556	26	7,086	3	60,470-	23-
11-13	1,574,570	28,850	2		0	28,850-	2-
12-14	1,685,690	19,547	1		0	19,547-	1-
13-15	2,391,074	179,863	8	490,289	21	310,426	13
FIVE-YEAR AVERAGE							
11-15	1,544,471	117,808	8	294,173	19	176,365	11

PORTLAND GENERAL ELECTRIC

ACCOUNT 390 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1971	23,727	10,948	46	471	2	10,478-	44-
1972	27,937	2,430	9	602	2	1,829-	7-
1973	30,321	7,679	25	238	1	7,441-	25-
1974	162,659	4,749	3	128,144	79	123,395	76
1975	53,142	748	1	41,057	77	40,309	76
1976	1,749,502	23,295	1	603,850	35	580,554	33
1977	182,248	23,931	13	2,403	1	21,528-	12-
1978	1,874,141	10,994	1	1,750,589	93	1,739,595	93
1979	48,204	26,189	54	4,069	8	22,120-	46-
1980	248,801	16,897	7	942	0	15,955-	6-
1981	36,463	50,580	139	5,000	14	45,580-	125-
1982	10,031	17,228	172	50	1	17,177-	171-
1983	13,779	6,298	46	144	1	6,154-	45-
1984	37,699	3,291	9	3,025	8	266-	1-
1985	44,849	1,036	2	16,395	37	15,359	34
1986	1,831,798	11,145	1	5,927	0	5,218-	0
1987	79,460	23,063	29	1,612	2	21,451-	27-
1988	701,847	24,855	4		0	24,855-	4-
1989	25,282	5,451	22	8,642	34	3,191	13
1990	34,106	89,556	263	2,900	9	86,656-	254-
1991	42,604	11,672	27		0	11,672-	27-
1992	399,583	44,758	11	112,951	28	68,193	17
1993	854,184	67,299	8	391,138	46	323,839	38
1994	568,860	53,783	9	4,000	1	49,783-	9-
1995	27,701	5,654	20		0	5,654-	20-
1996	639,213	42,713	7		0	42,713-	7-
1997	393,454	2,141	1		0	2,141-	1-
1998	1,354,685	53,208	4		0	53,208-	4-
1999	130,810	51,800	40		0	51,800-	40-
2000	1,210,359	55,649	5	18,769	2	36,880-	3-
2001	239,245	15,514	6		0	15,514-	6-
2002	351,839	2,504	1		0	2,504-	1-
2003	794,792	27,173	3		0	27,173-	3-
2004	1,652,717	211,690-	13-	3	0	211,693	13
2005	246,863	12,040	5	37,343	15	25,303	10
2006	2,078,167	54,473	3	74,859	4	20,386	1
2007	763,114	17,979	2		0	17,979-	2-
2008	3,049,090	27,780	1		0	27,780-	1-
2009	714,629	84,655	12		0	84,655-	12-
2010	427,568	106,190	25		0	106,190-	25-
2011	23,884	235,641	987		0	235,641-	987-
2012	1,312,549	37,544	3		0	37,544-	3-
2013	2,618,824	82,329	3		0	82,329-	3-

PORTLAND GENERAL ELECTRIC

ACCOUNT 390 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2014	223,251	118,050	53		0	118,050-	53-
2015	4,398,489	1,797	0		0	1,797-	0
TOTAL	31,732,470	1,361,018	4	3,215,122	10	1,854,104	6

THREE-YEAR MOVING AVERAGES

71-73	27,328	7,019	26	437	2	6,582-	24-
72-74	73,639	4,953	7	42,994	58	38,042	52
73-75	82,041	4,392	5	56,480	69	52,088	63
74-76	655,101	9,598	1	257,684	39	248,086	38
75-77	661,631	15,992	2	215,770	33	199,778	30
76-78	1,268,630	19,407	2	785,614	62	766,207	60
77-79	701,531	20,371	3	585,687	83	565,316	81
78-80	723,715	18,027	2	585,200	81	567,174	78
79-81	111,156	31,222	28	3,337	3	27,885-	25-
80-82	98,432	28,235	29	1,998	2	26,237-	27-
81-83	20,091	24,702	123	1,731	9	22,970-	114-
82-84	20,503	8,939	44	1,073	5	7,866-	38-
83-85	32,109	3,542	11	6,521	20	2,980	9
84-86	638,115	5,157	1	8,449	1	3,292	1
85-87	652,036	11,748	2	7,978	1	3,770-	1-
86-88	871,035	19,688	2	2,513	0	17,175-	2-
87-89	268,863	17,790	7	3,418	1	14,372-	5-
88-90	253,745	39,954	16	3,847	2	36,106-	14-
89-91	33,998	35,559	105	3,847	11	31,712-	93-
90-92	158,764	48,662	31	38,617	24	10,045-	6-
91-93	432,124	41,243	10	168,030	39	126,787	29
92-94	607,542	55,280	9	169,363	28	114,083	19
93-95	483,582	42,245	9	131,713	27	89,467	19
94-96	411,925	34,050	8	1,333	0	32,717-	8-
95-97	353,456	16,836	5		0	16,836-	5-
96-98	795,784	32,688	4		0	32,688-	4-
97-99	626,316	35,716	6		0	35,716-	6-
98-00	898,618	53,552	6	6,256	1	47,296-	5-
99-01	526,805	40,988	8	6,256	1	34,731-	7-
00-02	600,481	24,556	4	6,256	1	18,300-	3-
01-03	461,958	15,064	3		0	15,064-	3-
02-04	933,116	60,671-	7-	1	0	60,672	7
03-05	898,124	57,493-	6-	12,448	1	69,941	8
04-06	1,325,916	48,393-	4-	37,402	3	85,794	6
05-07	1,029,381	28,164	3	37,401	4	9,237	1
06-08	1,963,457	33,411	2	24,953	1	8,458-	0



PORTLAND GENERAL ELECTRIC  
 ACCOUNT 390 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
07-09	1,508,945	43,471	3		0	43,471-	3-
08-10	1,397,096	72,875	5		0	72,875-	5-
09-11	388,694	142,162	37		0	142,162-	37-
10-12	588,000	126,458	22		0	126,458-	22-
11-13	1,318,419	118,505	9		0	118,505-	9-
12-14	1,384,874	79,308	6		0	79,308-	6-
13-15	2,413,521	67,392	3		0	67,392-	3-
FIVE-YEAR AVERAGE							
11-15	1,715,399	95,072	6		0	95,072-	6-

PORTLAND GENERAL ELECTRIC

ACCOUNTS 392.04 THROUGH 392.10 TRANSPORTATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2000	1,432,087	1,005	0	252,746	18	251,741	18
2001	1,685,460	59,104-	4-	206,344	12	265,448	16
2002	1,228,725		0	124,563	10	124,563	10
2003	1,437,864	1,140	0	433,883	30	432,743	30
2004	1,524,354	2,266	0	280,376	18	278,110	18
2005	1,822,276		0	331,067	18	331,067	18
2006	1,833,484		0	349,746	19	349,746	19
2007	879,756		0	347,393	39	347,393	39
2008	1,001,059		0	302,961	30	302,961	30
2009	1,949,158		0		0		0
2010	2,988,365		0	128,747	4	128,747	4
2011	1,148,892	22,471-	2-	160,418	14	182,889	16
2012	1,450,836		0	241,194	17	241,194	17
2013	2,253,960	508	0	1,451	0	943	0
2014	1,691,753		0		0		0
2015	1,720,006		0		0		0
TOTAL	26,048,037	76,656-	0	3,160,889	12	3,237,545	12

THREE-YEAR MOVING AVERAGES

00-02	1,448,757	19,366-	1-	194,551	13	213,918	15
01-03	1,450,683	19,321-	1-	254,930	18	274,251	19
02-04	1,396,981	1,135	0	279,607	20	278,472	20
03-05	1,594,831	1,135	0	348,442	22	347,307	22
04-06	1,726,705	755	0	320,396	19	319,641	19
05-07	1,511,839		0	342,735	23	342,735	23
06-08	1,238,100		0	333,366	27	333,366	27
07-09	1,276,658		0	216,784	17	216,784	17
08-10	1,979,528		0	143,902	7	143,902	7
09-11	2,028,805	7,490-	0	96,388	5	103,879	5
10-12	1,862,698	7,490-	0	176,786	9	184,277	10
11-13	1,617,896	7,321-	0	134,354	8	141,676	9
12-14	1,798,850	169	0	80,882	4	80,713	4
13-15	1,888,573	169	0	484	0	314	0

FIVE-YEAR AVERAGE

11-15	1,653,090	4,393-	0	80,613	5	85,005	5
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PORTLAND GENERAL ELECTRIC

ACCOUNTS 396.01 THROUGH 396.07 POWER OPERATED EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2000	3,351,179	284,008	8	590,530	18	306,522	9
2001	2,164,179	78,347-	4-	273,526	13	351,873	16
2002	1,443,625		0	138,581	10	138,581	10
2003	2,438,836		0	1,372	0	1,372	0
2004	1,601,695		5- 0		0	5	0
2005	1,535,364		0	2,481	0	2,481	0
2006	588,475		0		0		0
2007	1,988,830		0	54,929	3	54,929	3
2008	1,465,607		0	6,748	0	6,748	0
2009	2,909,584		0	301,079	10	301,079	10
2010	1,291,452		0	280,981	22	280,981	22
2011	1,390,272		0	89,962	6	89,962	6
2012	1,744,901		0	1,500	0	1,500	0
2013	2,806,201		0		0		0
2014	1,735,850		0		0		0
2015	2,843,038	3,760	0	1,067,587	38	1,063,827	37
TOTAL	31,299,086	209,415	1	2,809,276	9	2,599,860	8

THREE-YEAR MOVING AVERAGES

00-02	2,319,661	68,554	3	334,212	14	265,659	11
01-03	2,015,547	26,116-	1-	137,826	7	163,942	8
02-04	1,828,052		2- 0	46,651	3	46,653	3
03-05	1,858,631		2- 0	1,284	0	1,286	0
04-06	1,241,844		2- 0	827	0	829	0
05-07	1,370,889		0	19,137	1	19,137	1
06-08	1,347,637		0	20,559	2	20,559	2
07-09	2,121,340		0	120,919	6	120,919	6
08-10	1,888,881		0	196,269	10	196,269	10
09-11	1,863,769		0	224,008	12	224,008	12
10-12	1,475,541		0	124,148	8	124,148	8
11-13	1,980,458		0	30,488	2	30,488	2
12-14	2,095,651		0	500	0	500	0
13-15	2,461,697	1,253	0	355,862	14	354,609	14

FIVE-YEAR AVERAGE

11-15	2,104,052	752	0	231,810	11	231,058	11
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**PART IX. DETAILED DEPRECIATION  
CALCULATIONS**

PORTLAND GENERAL ELECTRIC

ACCOUNT 311 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BOARDMAN						
INTERIM SURVIVOR CURVE.. IOWA 90-S1.5						
PROBABLE RETIREMENT YEAR.. 12-2020						
NET SALVAGE PERCENT.. -1						
1980	90,026,484.47	79,724,574	77,732,849	13,193,900	4.99	2,644,068
1981	2,122,394.41	1,870,950	1,824,209	319,409	5.03	63,501
1982	297,688.94	261,880	255,338	45,328	4.96	9,139
1983	55,142.55	48,331	47,124	8,570	4.95	1,731
1985	117,537.20	102,105	99,554	19,158	4.96	3,862
1986	3,304.35	2,855	2,784	554	4.98	111
1987	6,977.58	6,006	5,856	1,191	4.94	241
1988	6,798.33	5,816	5,671	1,196	4.97	241
1989	9,994.43	8,507	8,294	1,800	4.95	364
1990	166,451.96	140,613	137,100	31,016	4.99	6,216
1991	34,636.11	29,056	28,330	6,652	5.00	1,330
1992	432,076.41	359,940	350,948	85,449	4.99	17,124
1993	138,858.40	114,862	111,992	28,255	4.97	5,685
1994	687,887.53	564,637	550,531	144,235	4.96	29,080
1995	27,830.18	22,588	22,024	6,085	5.01	1,215
1996	514,105.43	413,113	402,792	116,454	5.01	23,244
1997	118,994.92	94,718	92,352	27,833	4.97	5,600
1998	4,161.86	3,274	3,192	1,011	4.97	203
2001	421,513.45	316,657	308,746	116,982	4.99	23,443
2002	2,326.13	1,716	1,673	676	4.98	136
2003	650,425.89	469,705	457,971	198,960	4.98	39,952
2004	606,495.05	426,893	416,228	196,332	5.00	39,266
2005	2,180,108.03	1,491,133	1,453,881	748,028	5.00	149,606
2006	215,928.06	142,956	139,385	78,703	4.99	15,772
2007	767,042.32	487,914	475,725	298,988	5.00	59,798
2008	868,495.87	526,308	513,159	364,021	5.00	72,804
2009	148,771.40	84,972	82,849	67,410	4.99	13,509
2010	116,661.55	61,766	60,223	57,605	4.99	11,544
2011	9,105.48	4,357	4,248	4,948	5.00	990
2012	2,433,016.82	1,012,427	987,134	1,470,213	5.00	294,043
2013	1,507,342.49	507,726	495,042	1,027,374	5.00	205,475
2014	2,352,371.69	548,357	534,658	1,841,238	5.00	368,248
2015	262.98	24	23	242	5.00	48
	107,051,192.27	89,856,736	87,611,884	20,509,820		4,107,589

PORTLAND GENERAL ELECTRIC

ACCOUNT 311 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
COLSTRIP						
INTERIM SURVIVOR CURVE.. IOWA 90-S1.5						
PROBABLE RETIREMENT YEAR.. 12-2030						
NET SALVAGE PERCENT.. -4						
1984	75,687,195.50	54,053,373	65,059,083	13,655,601	14.37	950,285
1985	45,435.15	31,995	38,509	8,743	14.55	601
1986	36,755,454.14	25,595,910	30,807,447	7,418,225	14.56	509,493
1987	127,770.52	87,861	105,750	27,131	14.60	1,858
1988	205,200.97	139,676	168,115	45,294	14.52	3,119
1990	121,903.15	80,505	96,896	29,883	14.66	2,038
1991	315,419.04	205,744	247,635	80,401	14.56	5,522
1992	234,520.19	150,170	180,746	63,155	14.67	4,305
1993	141,132.02	88,830	106,917	39,861	14.68	2,715
1994	75,010.26	46,292	55,717	22,293	14.73	1,513
1995	10,856.27	6,573	7,911	3,379	14.71	230
1996	33,125.87	19,616	23,610	10,841	14.75	735
1998	74,447.85	42,003	50,555	26,871	14.76	1,821
2003	24,528.74	11,671	14,047	11,463	14.82	773
2004	90,787.52	41,148	49,526	44,893	14.89	3,015
2005	44,084.81	18,967	22,829	23,019	14.88	1,547
2006	71,281.89	28,875	34,754	39,379	14.89	2,645
2008	134,460.15	46,776	56,300	83,539	14.92	5,599
2009	139,195.94	43,950	52,899	91,865	14.91	6,161
2010	66,185.78	18,551	22,328	46,505	14.91	3,119
2011	185,952.81	44,828	53,955	139,436	14.92	9,346
2012	396,368.51	78,199	94,121	318,102	14.95	21,278
	114,980,317.08	80,881,513	97,349,652	22,229,878		1,537,718
	222,031,509.35	170,738,249	184,961,536	42,739,698		5,645,307
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						7.6 2.54

PORTLAND GENERAL ELECTRIC

ACCOUNT 312 BOILER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BOARDMAN						
INTERIM SURVIVOR CURVE.. IOWA 65-R3						
PROBABLE RETIREMENT YEAR.. 12-2020						
NET SALVAGE PERCENT.. -1						
1980	145,032,127.82	128,435,811	123,291,118	23,191,332	4.99	4,647,562
1981	3,353,002.64	2,967,619	2,848,746	537,786	4.87	110,428
1982	2,144,064.76	1,886,155	1,810,602	354,903	4.96	71,553
1983	407,135.43	356,845	342,551	68,656	4.95	13,870
1984	162,112.60	141,319	135,658	28,075	5.00	5,615
1985	135,408.37	117,629	112,917	23,845	4.96	4,807
1986	565,861.79	488,936	469,351	102,169	4.98	20,516
1987	52,464.06	45,157	43,348	9,641	4.94	1,952
1988	42,425.83	36,294	34,840	8,010	4.97	1,612
1989	175,351.33	149,246	143,268	33,837	4.95	6,836
1990	89,027.93	75,208	72,195	17,723	4.99	3,552
1991	1,193,345.80	1,001,105	961,004	244,275	5.00	48,855
1992	547,097.56	455,759	437,503	115,066	4.99	23,059
1993	1,382,425.11	1,143,528	1,097,722	298,527	4.97	60,066
1994	2,325,430.21	1,908,776	1,832,317	516,367	4.96	104,106
1995	1,457,944.32	1,186,265	1,138,747	333,776	4.95	67,429
1996	3,485,918.86	2,808,173	2,695,687	825,091	4.95	166,685
1997	93,873.23	74,721	71,728	23,084	4.97	4,645
1998	4,643,896.61	3,652,833	3,506,513	1,183,822	4.97	238,194
1999	71,755.71	55,725	53,493	18,980	4.96	3,827
2000	110,732.80	84,596	81,207	30,633	4.99	6,139
2001	579,741.45	435,524	418,078	167,460	4.99	33,559
2002	813,566.06	600,171	576,130	245,571	4.98	49,311
2003	341,211.34	246,406	236,536	108,088	4.98	21,704
2004	1,119,414.53	789,165	757,554	373,055	4.98	74,911
2005	14,145,718.67	9,690,991	9,302,803	4,984,372	4.98	1,000,878
2006	282,581.28	187,084	179,590	105,817	4.99	21,206
2007	629,954.73	400,713	384,662	251,592	5.00	50,318
2008	1,230,154.90	746,468	716,567	525,889	4.98	105,600
2009	1,617,712.09	923,964	886,953	746,936	4.99	149,687
2010	1,271,289.74	673,074	646,113	637,890	4.99	127,834
2011	37,402,004.64	17,917,169	17,199,469	20,576,555	4.99	4,123,558
2012	1,196,547.07	498,270	478,311	730,202	4.99	146,333
2013	26,388,590.21	8,896,597	8,540,230	18,112,246	4.99	3,629,709
2014	2,726,356.00	636,637	611,136	2,142,484	4.99	429,356
2015	1,454,702.76	133,996	128,629	1,340,621	4.99	268,662
	258,670,948.24	189,847,929	182,243,279	79,014,379		15,843,934

PORTLAND GENERAL ELECTRIC

ACCOUNT 312 BOILER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
COLSTRIP						
INTERIM SURVIVOR CURVE.. IOWA 65-R3						
PROBABLE RETIREMENT YEAR.. 12-2030						
NET SALVAGE PERCENT.. -4						
1984	100,771,265.91	72,292,500	88,005,552	16,796,565	14.16	1,186,198
1985	2,483.69	1,765	2,149	434	14.14	31
1986	74,051,522.93	52,030,377	63,339,379	13,674,205	14.17	965,011
1987	426,084.71	295,522	359,755	83,373	14.24	5,855
1988	505,601.54	345,573	420,685	105,141	14.34	7,332
1990	288,230.83	191,846	233,544	66,216	14.34	4,618
1991	384,291.63	251,628	306,320	93,343	14.41	6,478
1992	183,222.08	117,760	143,356	47,195	14.52	3,250
1993	58,959.13	37,250	45,346	15,971	14.54	1,098
1994	87,925.38	54,655	66,534	24,908	14.47	1,721
1995	700,553.07	425,634	518,147	210,428	14.59	14,423
1996	4,805,761.32	2,855,852	3,476,582	1,521,409	14.63	103,992
1997	48,625.67	28,254	34,395	16,176	14.61	1,107
1998	24,962.98	14,128	17,199	8,763	14.66	598
1999	468,844.04	258,232	314,360	173,238	14.65	11,825
2003	2,480,122.78	1,183,396	1,440,612	1,138,716	14.75	77,201
2004	2,188,951.05	997,566	1,214,391	1,062,118	14.75	72,008
2005	282,238.65	122,049	148,577	144,951	14.75	9,827
2006	5,644,310.67	2,297,551	2,796,933	3,073,151	14.77	208,067
2007	4,227,028.44	1,602,822	1,951,201	2,444,908	14.81	165,085
2008	324,945.92	113,549	138,229	199,714	14.82	13,476
2009	4,806,370.34	1,523,581	1,854,737	3,143,888	14.82	212,138
2010	2,825,524.12	795,170	968,003	1,970,542	14.83	132,875
2011	3,647,200.33	882,272	1,074,037	2,719,051	14.84	183,224
2012	2,497,490.26	495,582	603,299	1,994,091	14.85	134,282
2013	7,724,087.50	1,158,366	1,410,141	6,622,910	14.83	446,589
2014	8,340,869.89	796,320	969,403	7,705,101	14.84	519,212
2015	1,643,558.43	55,894	68,043	1,641,258	14.79	110,971
	229,441,033.29	141,225,094	171,920,909	66,697,766		4,598,492
	488,111,981.53	331,073,023	354,164,188	145,712,145		20,442,426
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						7.1 4.19



PORTLAND GENERAL ELECTRIC

ACCOUNT 312.01 RAIL CARS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 28-S0						
NET SALVAGE PERCENT.. 0						
1992	3,256,463.93	2,196,159	3,256,464			
1994	1,454,348.72	931,801	1,393,961	60,388	12.06	5,007
1995	2,363,571.65	1,477,705	2,210,625	152,947	12.29	12,445
1996	419,160.61	254,179	380,248	38,913	12.66	3,074
1997	544.63	320	479	66	12.95	5
2006	390,918.60	147,806	221,116	169,803	15.63	10,864
2007	1,873,257.14	652,830	976,623	896,634	15.89	56,428
2015	281,206.94	8,014	11,989	269,218	17.04	15,799
	10,039,472.22	5,668,814	8,451,505	1,587,967		103,622
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						15.3 1.03

PORTLAND GENERAL ELECTRIC

ACCOUNT 314 TURBOGENERATOR UNITS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BOARDMAN						
INTERIM SURVIVOR CURVE.. IOWA 55-R2						
PROBABLE RETIREMENT YEAR.. 12-2020						
NET SALVAGE PERCENT.. -1						
1980	57,875,659.54	51,463,268	49,402,672	9,051,745	4.82	1,877,955
1981	576,832.00	510,533	490,091	92,509	4.87	18,996
1982	75,509.75	66,686	64,016	12,249	4.81	2,547
1983	31,070.97	27,333	26,239	5,143	4.81	1,069
1986	896,092.44	776,898	745,791	159,262	4.87	32,703
1988	603,949.55	518,369	497,613	112,376	4.86	23,123
1990	322,962.52	273,675	262,717	63,475	4.89	12,981
1991	47,743.35	40,168	38,560	9,661	4.91	1,968
1992	4,254.09	3,554	3,412	885	4.91	180
1993	4,573.68	3,793	3,641	978	4.90	200
1994	53,085.71	43,687	41,938	11,679	4.89	2,388
1995	60,603.00	49,439	47,459	13,750	4.88	2,818
1996	22,754.01	18,374	17,638	5,343	4.89	1,093
1998	95,760.57	75,489	72,466	24,252	4.92	4,929
1999	2,887.96	2,248	2,158	759	4.91	155
2000	9,922,670.58	7,596,598	7,292,429	2,729,468	4.95	551,408
2001	12,680.51	9,565	9,182	3,625	4.92	737
2002	178,794.46	132,132	126,841	53,741	4.95	10,857
2003	233,191.77	168,682	161,928	73,596	4.95	14,868
2004	3,438,586.53	2,428,302	2,331,072	1,141,900	4.95	230,687
2005	994.32	683	656	349	4.93	71
2006	1,404,308.53	932,424	895,090	523,262	4.95	105,709
2007	62,841.92	40,139	38,532	24,939	4.94	5,048
2009	7,189,079.07	4,119,874	3,954,914	3,306,056	4.96	666,544
2010	3,078,625.99	1,636,795	1,571,257	1,538,155	4.95	310,738
2014	825,271.38	194,211	186,435	647,089	4.94	130,990
	87,020,784.20	71,132,919	68,284,747	19,606,245		4,010,762

COLSTRIP  
INTERIM SURVIVOR CURVE.. IOWA 55-R2  
PROBABLE RETIREMENT YEAR.. 12-2030  
NET SALVAGE PERCENT.. -4

1984	20,424,202.14	14,919,798	13,889,290	7,351,880	13.35	550,703
1986	27,109,702.87	19,380,618	18,042,002	10,152,089	13.42	756,489
1987	69,959.79	49,352	45,943	26,815	13.52	1,983
1988	173,095.45	120,793	112,450	67,569	13.48	5,013
1990	56,768.49	38,387	35,736	23,304	13.72	1,699
1991	86,639.75	57,839	53,844	36,261	13.67	2,653

PORTLAND GENERAL ELECTRIC

ACCOUNT 314 TURBOGENERATOR UNITS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
COLSTRIP						
INTERIM SURVIVOR CURVE.. IOWA 55-R2						
PROBABLE RETIREMENT YEAR.. 12-2030						
NET SALVAGE PERCENT.. -4						
1992	623,448.69	408,354	380,149	268,238	13.81	19,423
1994	897,954.91	568,168	528,925	404,948	13.84	29,259
1995	2,819,501.30	1,749,399	1,628,568	1,303,713	13.86	94,063
1996	1,988,561.93	1,205,705	1,122,427	945,677	13.95	67,790
1997	836,452.12	495,675	461,439	408,471	13.97	29,239
1998	369,435.37	213,161	198,438	185,775	14.04	13,232
1999	7,534.91	4,228	3,936	3,900	14.08	277
2003	147,610.95	71,968	66,997	86,518	14.17	6,106
2004	1,719,160.21	799,918	744,668	1,043,259	14.21	73,417
2005	41,230.43	18,190	16,934	25,946	14.25	1,821
2006	5,504,333.10	2,289,803	2,131,647	3,592,860	14.25	252,131
2007	2,230,356.72	865,664	805,873	1,513,698	14.28	106,001
2008	186,982.56	66,934	62,311	132,151	14.29	9,248
2009	1,207,533.29	392,574	365,459	890,376	14.29	62,308
2010	59,069.24	17,066	15,887	45,545	14.30	3,185
2011	6,390,259.61	1,593,680	1,483,605	5,162,265	14.26	362,010
2012	193,375.51	39,619	36,883	164,228	14.26	11,517
2013	19,870.50	3,089	2,876	17,790	14.22	1,251
	73,163,039.84	45,369,982	42,236,284	33,853,277		2,460,818
	160,183,824.04	116,502,901	110,521,031	53,459,522		6,471,580
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						8.3 4.04

PORTLAND GENERAL ELECTRIC

ACCOUNT 315 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BOARDMAN						
INTERIM SURVIVOR CURVE.. IOWA 60-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2020						
NET SALVAGE PERCENT.. -1						
1980	16,010,157.90	14,236,296	14,213,697	1,956,562	4.82	405,926
1981	444,538.52	393,445	392,820	56,163	4.87	11,532
1982	114,243.69	100,894	100,734	14,652	4.81	3,046
1983	14,124.86	12,380	12,360	1,906	4.95	385
1984	4,131.21	3,614	3,608	564	4.87	116
1988	50,126.16	42,881	42,813	7,814	4.97	1,572
1993	163,934.56	135,605	135,390	30,184	4.97	6,073
1994	163,646.74	134,326	134,113	31,170	4.96	6,284
1995	76,968.83	62,626	62,527	15,212	4.95	3,073
1996	56,305.11	45,358	45,286	11,582	4.95	2,340
1997	2,748,469.18	2,187,729	2,184,256	591,698	4.97	119,054
2003	318,757.85	230,577	230,211	91,734	4.95	18,532
2005	1,216,113.14	834,490	833,165	395,109	4.96	79,659
2007	1,383,670.62	881,408	880,009	517,498	4.98	103,915
2009	37,201.46	21,297	21,263	16,310	4.97	3,282
2010	15,307.63	8,120	8,107	7,354	4.97	1,480
2011	754,702.83	362,221	361,646	400,604	4.97	80,604
2012	11,022.57	4,598	4,591	6,542	4.97	1,316
2014	317,789.00	74,432	74,314	246,653	4.97	49,628
2015	88,619.65	8,217	8,204	81,302	4.95	16,425
	23,989,831.51	19,780,514	19,749,114	4,480,616		914,242

COLSTRIP

INTERIM SURVIVOR CURVE.. IOWA 60-R2.5  
PROBABLE RETIREMENT YEAR.. 12-2030  
NET SALVAGE PERCENT.. -4

1984	11,002,707.47	7,966,488	9,146,705	2,296,111	13.75	166,990
1985	93,514.65	67,038	76,970	20,286	13.75	1,475
1986	11,921,691.20	8,448,378	9,699,986	2,698,573	13.79	195,691
1987	58,267.19	40,758	46,796	13,802	13.87	995
1988	74,288.16	51,208	58,794	18,465	13.99	1,320
1990	10,429.00	6,998	8,035	2,811	14.02	200
1991	22,258.47	14,690	16,866	6,283	14.11	445
1992	1,818.51	1,182	1,357	534	14.09	38
1993	25,488.91	16,282	18,694	7,814	14.13	553
1994	15,368.15	9,622	11,047	4,935	14.21	347
1995	6,497.94	3,990	4,581	2,177	14.22	153
1996	8,043.75	4,829	5,544	2,821	14.28	198

PORTLAND GENERAL ELECTRIC

ACCOUNT 315 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
COLSTRIP						
INTERIM SURVIVOR CURVE.. IOWA 60-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2030						
NET SALVAGE PERCENT.. -4						
1997	8,943.04	5,247	6,024	3,276	14.29	229
1998	41,390.73	23,654	27,158	15,888	14.35	1,107
1999	11,079.44	6,160	7,073	4,450	14.36	310
2003	70,456.25	33,985	39,020	34,255	14.45	2,371
2006	25,729.53	10,575	12,142	14,617	14.54	1,005
2007	2,821.02	1,082	1,242	1,692	14.54	116
2011	102,742.25	25,196	28,929	77,923	14.58	5,345
	23,503,535.66	16,737,362	19,216,964	5,226,713		378,888
	47,493,367.17	36,517,876	38,966,078	9,707,329		1,293,130
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						7.5 2.72

PORTLAND GENERAL ELECTRIC

ACCOUNT 316 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BOARDMAN						
INTERIM SURVIVOR CURVE.. IOWA 60-R1						
PROBABLE RETIREMENT YEAR.. 12-2020						
NET SALVAGE PERCENT.. -1						
1980	2,067,473.49	1,838,406	1,827,958	260,190	4.82	53,981
1981	116,391.74	103,014	102,429	15,127	4.87	3,106
1982	45,837.17	40,481	40,251	6,045	4.81	1,257
1983	17,809.05	15,667	15,578	2,409	4.81	501
1984	6,858.57	6,000	5,966	961	4.87	197
1985	110,100.26	95,989	95,444	15,758	4.83	3,263
1986	628,312.05	544,736	541,640	92,955	4.87	19,087
1987	10,302.95	8,897	8,846	1,560	4.83	323
1988	7,908.75	6,788	6,749	1,238	4.86	255
1989	31,623.99	27,002	26,849	5,092	4.85	1,050
1990	432,483.32	366,482	364,399	72,409	4.89	14,808
1991	133,289.11	112,140	111,503	23,119	4.91	4,709
1992	171,833.17	143,562	142,746	30,805	4.91	6,274
1993	134,176.22	111,287	110,655	24,863	4.90	5,074
1994	232,633.54	191,445	190,357	44,603	4.89	9,121
1995	124,791.14	101,802	101,223	24,816	4.88	5,085
1996	8,742.02	7,059	7,019	1,811	4.89	370
1997	6,810.08	5,434	5,403	1,475	4.92	300
1998	748.15	590	587	169	4.92	34
1999	19,136.34	14,894	14,809	4,518	4.91	920
2001	24,983.98	18,845	18,738	6,496	4.92	1,320
2002	30,077.30	22,267	22,140	8,238	4.92	1,674
2003	16,698.48	12,123	12,054	4,811	4.89	984
2004	8,861.87	6,279	6,243	2,707	4.89	554
2005	75,707.76	52,103	51,807	24,658	4.91	5,022
2006	12,357.35	8,229	8,182	4,299	4.91	876
2007	5,924.68	3,794	3,772	2,211	4.90	451
2008	1,097,770.94	670,239	666,430	442,319	4.91	90,085
2009	35,698.07	20,551	20,434	15,621	4.90	3,188
2010	187,931.69	100,334	99,764	90,047	4.91	18,340
2013	278,103.20	95,079	94,539	186,346	4.89	38,108
2014	307,687.75	73,278	72,862	237,903	4.86	48,951
	6,389,064.18	4,824,796	4,797,377	1,655,578		339,268

PORTLAND GENERAL ELECTRIC

ACCOUNT 316 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
COLSTRIP						
INTERIM SURVIVOR CURVE.. IOWA 60-R1						
PROBABLE RETIREMENT YEAR.. 12-2030						
NET SALVAGE PERCENT.. -4						
1984	2,032,467.05	1,478,156	1,755,412	358,354	13.55	26,447
1985	192,413.17	138,556	164,545	35,565	13.55	2,625
1986	1,858,836.17	1,323,075	1,571,242	361,947	13.60	26,614
1987	126,113.18	88,584	105,200	25,958	13.70	1,895
1988	224,238.27	155,829	185,058	48,150	13.65	3,527
1990	67,438.60	45,603	54,157	15,979	13.72	1,165
1991	101,224.71	67,312	79,938	25,336	13.82	1,833
1992	147,597.88	96,675	114,808	38,694	13.81	2,802
1993	94,398.31	60,966	72,401	25,773	13.73	1,877
1994	229,656.59	145,312	172,568	66,275	13.84	4,789
1995	164,030.57	101,775	120,865	49,727	13.86	3,588
1996	221,394.77	134,697	159,962	70,289	13.83	5,082
1997	103,552.20	61,558	73,104	34,590	13.86	2,496
1998	34,575.85	20,072	23,837	12,122	13.85	875
1999	74,134.22	41,850	49,700	27,400	13.90	1,971
2003	167,657.65	82,614	98,110	76,254	13.88	5,494
2004	12,039.22	5,673	6,737	5,784	13.88	417
2005	14,142.59	6,332	7,520	7,189	13.89	518
2006	182,538.84	77,189	91,667	98,173	13.86	7,083
2007	36,231.52	14,319	17,005	20,676	13.87	1,491
2008	91,971.62	33,650	39,962	55,689	13.82	4,030
2009	55,438.73	18,473	21,938	35,718	13.78	2,592
2010	44,742.92	13,280	15,771	30,762	13.77	2,234
2011	37,826.15	9,717	11,540	27,800	13.72	2,026
2012	860.24	183	217	677	13.62	50
	6,315,521.02	4,221,450	5,013,262	1,554,880		113,521
	12,704,585.20	9,046,246	9,810,639	3,210,458		452,789
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						7.1 3.56

PORTLAND GENERAL ELECTRIC

ACCOUNT 331 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FARADAY						
INTERIM SURVIVOR CURVE.. IOWA 110-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2055						
NET SALVAGE PERCENT.. -58						
1913	126,095.77	161,338	107,288	91,943	24.08	3,818
1919	683.33	854	568	512	25.45	20
1922	4.08	5	3	3	26.99	
1923	1,001.04	1,229	817	764	26.55	29
1924	7,824.48	9,502	6,319	6,044	27.55	219
1925	274.70	334	222	212	27.15	8
1927	43.34	52	35	34	27.78	1
1928	432.65	514	342	342	28.78	12
1929	42.49	51	34	33	28.44	1
1930	4,555.27	5,415	3,601	3,596	28.14	128
1931	10,270.50	12,067	8,024	8,203	29.14	282
1937	27.47	31	21	23	30.20	1
1938	71.31	81	54	59	30.02	2
1939	965.74	1,086	722	804	31.03	26
1941	136.43	153	102	114	30.76	4
1948	118.47	126	84	103	32.50	3
1949	5,796.81	6,151	4,090	5,069	32.51	156
1950	266.38	281	187	234	32.54	7
1953	2,297.69	2,360	1,569	2,061	33.65	61
1954	20,936.34	21,363	14,206	18,873	33.73	560
1955	679.91	689	458	616	33.84	18
1956	6,010.16	6,045	4,020	5,476	33.96	161
1957	619,647.70	618,560	411,336	567,707	34.09	16,653
1958	117.01	116	77	108	34.24	3
1959	3,535.62	3,472	2,309	3,277	34.41	95
1960	617.33	601	400	576	34.59	17
1961	1,806.00	1,742	1,158	1,695	34.79	49
1962	488.33	471	313	458	34.22	13
1963	2,171.59	2,072	1,378	2,053	34.45	60
1964	14,619.96	13,800	9,177	13,923	34.71	401
1965	24,657.79	23,017	15,306	23,653	34.97	676
1966	3,581.08	3,305	2,198	3,460	35.25	98
1967	153.37	141	94	149	34.83	4
1968	7,226.56	6,563	4,364	7,054	35.14	201
1969	28,916.66	25,919	17,236	28,452	35.47	802
1970	358.41	319	212	354	35.15	10
1971	409.98	360	239	408	35.50	11
1972	890.68	771	513	895	35.87	25
1974	32,556.21	27,540	18,314	33,125	36.02	920
1975	237,261.43	198,908	132,272	242,601	35.83	6,771
1976	70,525.37	58,100	38,636	72,794	36.26	2,008



PORTLAND GENERAL ELECTRIC

ACCOUNT 331 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FARADAY						
INTERIM SURVIVOR CURVE.. IOWA 110-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2055						
NET SALVAGE PERCENT.. -58						
1977	43,649.75	35,580	23,660	45,306	36.13	1,254
1980	1,027.08	801	533	1,090	36.45	30
1981	1,702.25	1,308	870	1,820	36.43	50
1982	55,047.55	41,661	27,704	59,271	36.43	1,627
1985	963.65	692	460	1,062	36.62	29
1986	53,074.01	37,350	24,837	59,020	36.73	1,607
1987	34,585.35	23,825	15,843	38,801	36.86	1,053
1988	5,784.09	3,895	2,590	6,549	37.02	177
1989	4,422.29	2,926	1,946	5,041	36.79	137
1990	13,905.71	8,964	5,961	16,010	37.00	433
1991	80,369.05	50,717	33,726	93,257	36.85	2,531
1992	40,914.04	25,069	16,671	47,974	37.10	1,293
1993	14,411.12	8,607	5,724	17,046	37.02	460
1994	157,008.56	90,671	60,295	187,778	37.32	5,032
1995	17,769.79	9,956	6,621	21,456	37.31	575
1996	169,980.39	92,173	61,294	207,275	37.32	5,554
1997	371,713.45	194,516	129,351	457,956	37.36	12,258
1998	87,981.66	44,275	29,442	109,569	37.45	2,926
1999	69,830.90	33,861	22,517	87,816	37.26	2,357
2001	119,573.84	52,862	35,153	153,774	37.32	4,120
2002	119,277.49	49,866	33,160	155,298	37.52	4,139
2003	111,351.42	43,984	29,249	146,686	37.50	3,912
2004	138,642.73	51,390	34,174	184,882	37.52	4,928
2005	2,543.72	878	584	3,435	37.58	91
2006	3,151.58	1,008	670	4,309	37.45	115
2009	253,125.92	59,031	39,255	360,684	37.55	9,605
2010	233,467.59	47,290	31,447	337,431	37.42	9,017
2011	202,752.31	34,470	22,922	297,426	37.34	7,965
2012	2,834,635.55	384,275	255,539	4,223,185	37.31	113,192
2013	1,377.80	137	91	2,086	37.18	56
2014	3,924.11	242	161	6,039	36.96	163
2015	21,358.54	459	305	33,441	36.13	926
	6,507,398.73	2,648,243	1,761,056	8,520,634		231,946

PORTLAND GENERAL ELECTRIC

ACCOUNT 331 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NORTH FORK						
INTERIM SURVIVOR CURVE.. IOWA 110-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2055						
NET SALVAGE PERCENT.. -78						
1925	246.10	337	259	179	27.15	7
1943	225.54	279	214	187	31.67	6
1951	212.12	251	193	185	32.58	6
1957	909,044.78	1,022,315	785,866	832,234	34.09	24,413
1958	136,990.83	152,841	117,491	126,353	34.24	3,690
1959	11,246.13	12,441	9,564	10,455	34.41	304
1960	6,150.30	6,744	5,184	5,763	34.59	167
1961	3,318.16	3,605	2,771	3,135	34.79	90
1962	15,757.55	17,107	13,150	14,898	34.22	435
1963	3,696.08	3,972	3,053	3,526	34.45	102
1964	38,042.96	40,454	31,097	36,619	34.71	1,055
1965	2,711.05	2,851	2,192	2,634	34.97	75
1966	100.55	105	81	98	35.25	3
1967	3,849.05	3,987	3,065	3,786	34.83	109
1968	1,786.99	1,828	1,405	1,776	35.14	51
1969	21,617.27	21,829	16,780	21,699	35.47	612
1970	15,083.26	15,148	11,644	15,204	35.15	433
1971	13,843.41	13,705	10,535	14,106	35.50	397
1972	4,007.34	3,910	3,006	4,127	35.87	115
1973	114,980.60	111,338	85,587	119,079	35.62	3,343
1974	5,485.63	5,228	4,019	5,746	36.02	160
1975	929.98	878	675	980	35.83	27
1976	37,571.90	34,870	26,805	40,073	36.26	* 1,105
1977	12,895.02	11,842	9,103	13,850	36.13	383
1978	11,578.12	10,511	8,080	12,529	36.03	348
1979	14,549.49	12,949	9,954	15,944	36.50	437
1980	162,661.32	142,858	109,817	179,720	36.45	4,931
1981	25,636.19	22,196	17,062	28,570	36.43	784
1982	4,357.62	3,715	2,856	4,901	36.43	135
1984	143,065.60	117,906	90,636	164,021	36.53	4,490
1985	98,359.81	79,557	61,156	113,924	36.62	3,111
1986	141,405.00	112,108	86,179	165,522	36.73	4,506
1987	43,029.33	33,394	25,670	50,922	36.86	1,381
1988	3,452.05	2,619	2,013	4,131	37.02	112
1989	18,180.47	13,550	10,416	21,945	36.79	596
1991	29,362.80	20,875	16,047	36,219	36.85	983
1992	25,908.12	17,884	13,748	32,369	37.10	872
1993	14,792.74	9,953	7,651	18,680	37.02	505
1995	12,595.94	7,950	6,111	16,310	37.31	437
1996	29,374.10	17,945	13,795	38,491	37.32	1,031
1997	104,028.29	61,328	47,144	138,027	37.36	3,695

PORTLAND GENERAL ELECTRIC

ACCOUNT 331 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NORTH FORK						
INTERIM SURVIVOR CURVE.. IOWA 110-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2055						
NET SALVAGE PERCENT.. -78						
1998	148,038.20	83,927	64,516	198,992	37.45	5,314
1999	187,822.13	102,604	78,873	255,450	37.26	6,856
2000	105,060.68	54,793	42,120	144,888	37.41	3,873
2001	80,174.11	39,930	30,695	112,015	37.32	3,001
2002	55,617.74	26,195	20,136	78,863	37.52	2,102
2003	22,374.90	9,957	7,654	32,173	37.50	858
2004	43,015.17	17,963	13,808	62,759	37.52	1,673
2005	96,752.16	37,613	28,914	143,305	37.58	3,813
2006	112,637.59	40,580	31,194	169,301	37.45	4,521
2007	19,405.90	6,370	4,897	29,646	37.59	789
2008	13,687.89	4,057	3,119	21,246	37.55	566
2009	510,891.57	134,226	103,181	806,206	37.55	21,470
2010	127,551.41	29,107	22,375	204,667	37.42	5,469
2011	4,472,668.39	856,641	658,510	7,302,840	37.34	195,577
2012	35,816.83	5,470	4,205	59,549	37.31	1,596
2013	65,894.17	7,389	5,680	111,612	37.18	3,002
2014	132,641.64	9,208	7,078	229,024	36.96	6,197
2015	294,665.87	7,133	5,483	519,022	36.13	14,365
	8,766,845.94	3,648,326	2,804,512	12,800,474		346,484

OAK GROVE

INTERIM SURVIVOR CURVE.. IOWA 110-R2.5  
PROBABLE RETIREMENT YEAR.. 6-2055  
NET SALVAGE PERCENT.. -57

1925	535,815.99	647,075	506,910	334,321	27.15	12,314
1926	5,500.29	6,570	5,147	3,489	28.14	124
1927	212.26	254	199	134	27.78	5
1928	1,223.72	1,446	1,133	788	28.78	27
1929	10,155.99	12,000	9,401	6,544	28.44	230
1930	18,701.50	22,091	17,306	12,056	28.14	428
1931	106,141.13	123,915	97,073	69,568	29.14	2,387
1936	145.28	165	129	99	30.40	3
1937	941.87	1,068	837	642	30.20	21
1938	889.65	1,007	789	608	30.02	20
1939	1,110.20	1,240	971	772	31.03	25
1941	143.28	159	125	100	30.76	3
1943	53.58	59	46	38	31.67	1
1944	64,063.61	69,762	54,651	45,929	31.59	1,454

PORTLAND GENERAL ELECTRIC

ACCOUNT 331 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OAK GROVE						
INTERIM SURVIVOR CURVE.. IOWA 110-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2055						
NET SALVAGE PERCENT.. -57						
1945	3,469.67	3,764	2,949	2,499	31.54	79
1946	534.96	572	448	392	32.54	12
1948	10,565.64	11,197	8,772	7,816	32.50	240
1949	3,655.09	3,854	3,019	2,719	32.51	84
1950	99.00	104	81	74	32.54	2
1951	236.80	247	193	178	32.58	5
1952	2,401.77	2,466	1,932	1,839	33.59	55
1953	1,103.50	1,126	882	850	33.65	25
1954	88,978.07	90,215	70,673	69,022	33.73	2,046
1955	6,595.49	6,641	5,202	5,152	33.84	152
1956	10,047.67	10,042	7,867	7,908	33.96	233
1957	59,537.02	59,056	46,264	47,209	34.09	1,385
1958	9,732.37	9,577	7,502	7,777	34.24	227
1959	23,709.63	23,135	18,124	19,100	34.41	555
1960	8,672.63	8,387	6,570	7,046	34.59	204
1961	27,953.04	26,788	20,985	22,901	34.79	658
1962	2,772.86	2,655	2,080	2,273	34.22	66
1963	4,717.11	4,472	3,503	3,903	34.45	113
1964	10,554.82	9,900	7,756	8,816	34.71	254
1965	29,067.05	26,961	21,121	24,514	34.97	701
1966	8,165.05	7,488	5,866	6,953	35.25	197
1967	7,964.20	7,277	5,701	6,803	34.83	195
1968	19,407.68	17,514	13,720	16,750	35.14	477
1969	6,122.48	5,453	4,272	5,340	35.47	151
1970	26,837.22	23,772	18,623	23,512	35.15	669
1971	20,519.14	17,918	14,037	18,178	35.50	512
1972	11,496.69	9,893	7,750	10,300	35.87	287
1974	725.55	610	478	661	36.02	18
1976	3,980.69	3,259	2,553	3,697	36.26	102
1977	27,277.04	22,093	17,307	25,518	36.13	706
1978	50,816.49	40,689	31,875	47,907	36.03	1,330
1979	2,049.06	1,609	1,260	1,957	36.50	54
1980	80,654.32	62,478	48,944	77,683	36.45	2,131
1981	288,448.03	220,273	172,559	280,304	36.43	7,694
1982	586,414.46	441,001	345,474	575,196	36.43	15,789
1983	99,707.17	73,762	57,784	98,756	36.47	2,708
1985	128,539.75	91,701	71,837	129,970	36.62	3,549
1986	86,988.79	60,829	47,653	88,920	36.73	2,421
1987	22,521.83	15,417	12,077	23,282	36.86	632
1988	7,859.41	5,259	4,120	8,219	37.02	222
1989	17,745.90	11,665	9,138	18,723	36.79	509

PORTLAND GENERAL ELECTRIC

ACCOUNT 331 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OAK GROVE						
INTERIM SURVIVOR CURVE.. IOWA 110-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2055						
NET SALVAGE PERCENT.. -57						
1990	148,599.70	95,187	74,568	158,733	37.00	4,290
1991	856.50	537	421	924	36.85	25
1992	117,325.49	71,433	55,960	128,241	37.10	3,457
1993	63,489.89	37,679	29,517	70,162	37.02	1,895
1994	4,788.59	2,748	2,153	5,365	37.32	144
1995	323.31	180	141	367	37.31	10
1996	48,338.39	26,046	20,404	55,487	37.32	1,487
1997	21,289.30	11,070	8,672	24,752	37.36	663
1998	28,458.53	14,231	11,148	33,532	37.45	895
1999	51,729.24	24,925	19,526	61,689	37.26	1,656
2000	33,369.48	15,350	12,025	40,365	37.41	1,079
2001	1,158,145.32	508,757	398,554	1,419,734	37.32	38,042
2002	37,335.84	15,510	12,150	46,467	37.52	1,238
2003	48,889.25	19,189	15,032	61,724	37.50	1,646
2004	22,567.26	8,312	6,512	28,919	37.52	771
2005	7,335.41	2,515	1,970	9,546	37.58	254
2006	41,491.09	13,185	10,329	54,812	37.45	1,464
2007	5,721.27	1,656	1,297	7,685	37.59	204
2008	12,141.53	3,174	2,486	16,576	37.55	441
2009	43,379.72	10,052	7,875	60,232	37.55	1,604
2010	31,664.47	6,373	4,993	44,721	37.42	1,195
2011	234,616.53	39,634	31,049	337,299	37.34	9,033
2013	1,788,731.00	176,923	138,599	2,669,708	37.18	71,805
2014	659,642.71	40,390	31,641	1,003,998	36.96	27,164
2015	644,633.74	13,764	10,783	1,001,292	36.13	27,714
	7,808,607.05	3,486,750	2,731,475	9,528,038		262,667

PELTON

INTERIM SURVIVOR CURVE.. IOWA 110-R2.5

PROBABLE RETIREMENT YEAR.. 6-2055

NET SALVAGE PERCENT.. -176

1938	28.53	57	23	56	30.02	2
1946	38.24	72	29	77	32.54	2
1948	85.54	159	64	172	32.50	5
1950	52.86	97	39	107	32.54	3
1954	283.13	505	203	578	33.73	17
1957	1,510,891.02	2,634,643	1,060,735	3,109,324	34.09	91,209
1958	197.20	341	137	407	34.24	12

PORTLAND GENERAL ELECTRIC

ACCOUNT 331 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PELTON						
INTERIM SURVIVOR CURVE.. IOWA 110-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2055						
NET SALVAGE PERCENT.. -176						
1959	5,244.26	8,996	3,622	10,852	34.41	315
1960	19,818.79	33,695	13,566	41,134	34.59	1,189
1961	20,388.73	34,349	13,829	42,444	34.79	1,220
1962	3,992.38	6,720	2,706	8,313	34.22	243
1963	12,122.22	20,202	8,134	25,324	34.45	735
1964	18,728.19	30,879	12,432	39,258	34.71	1,131
1965	12,713.60	20,731	8,347	26,743	34.97	765
1966	1,719.11	2,771	1,116	3,629	35.25	103
1967	5,704.47	9,163	3,689	12,055	34.83	346
1969	4,622.63	7,238	2,914	9,844	35.47	278
1970	67,240.45	104,706	42,156	143,428	35.15	4,080
1971	17,020.21	26,128	10,519	36,456	35.50	1,027
1972	4,574.05	6,919	2,786	9,839	35.87	274
1973	668.37	1,004	404	1,440	35.62	40
1974	1,244.52	1,839	740	2,694	36.02	75
1977	25,926.70	36,917	14,863	56,695	36.13	1,569
1979	11,715.51	16,167	6,509	25,826	36.50	708
1980	2,286.87	3,114	1,254	5,058	36.45	139
1985	528.03	662	267	1,191	36.62	33
1987	31,607.63	38,035	15,313	71,924	36.86	1,951
1989	10,238.86	11,832	4,764	23,496	36.79	639
1990	2,081.45	2,344	944	4,801	37.00	130
1991	24,164.28	26,637	10,724	55,969	36.85	1,519
1992	1,582,543.14	1,693,840	681,958	3,685,861	37.10	99,349
1993	201,320.74	210,034	84,562	471,083	37.02	12,725
1994	178,692.06	180,261	72,575	420,615	37.32	11,270
1995	3,794.42	3,714	1,495	8,977	37.31	241
1996	3,673.46	3,480	1,401	8,738	37.32	234
1997	9,580.26	8,757	3,526	22,916	37.36	613
1998	62,205.31	54,682	22,016	149,671	37.45	3,997
1999	62,220.72	52,704	21,219	150,510	37.26	4,039
2000	29,066.45	23,505	9,463	70,760	37.41	1,891
2001	280,035.60	216,257	87,067	685,831	37.32	18,377
2002	71,211.90	52,006	20,938	175,607	37.52	4,680
2004	50,278.93	32,555	13,107	125,663	37.52	3,349
2005	1,316.42	794	320	3,314	37.58	88
2007	1,877.12	955	384	4,796	37.59	128
2008	416,128.21	191,228	76,990	1,071,523	37.55	28,536
2010	470,622.49	166,521	67,043	1,231,875	37.42	32,920
2011	210,845.67	62,616	25,210	556,724	37.34	14,910
2012	129,670.26	30,707	12,363	345,527	37.31	9,261

PORTLAND GENERAL ELECTRIC

ACCOUNT 331 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PELTON						
INTERIM SURVIVOR CURVE.. IOWA 110-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2055						
NET SALVAGE PERCENT.. -176						
2013	185,758.11	32,300	13,004	499,688	37.18	13,440
2014	156,334.97	16,828	6,775	424,709	36.96	11,491
2015	157,920.80	5,928	2,387	433,475	36.13	11,998
	6,081,024.87	6,126,594	2,466,632	14,316,997		393,296
RIVER MILL						
INTERIM SURVIVOR CURVE.. IOWA 110-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2055						
NET SALVAGE PERCENT.. -101						
1913	497,661.37	810,042	451,920	548,379	24.08	22,773
1927	298.94	457	255	346	27.78	12
1928	129.92	197	110	151	28.78	5
1929	8.05	12	7	9	28.44	
1931	175.75	263	147	207	29.14	7
1938	119.67	173	97	144	30.02	5
1944	87.96	123	69	108	31.59	3
1950	219.48	295	165	277	32.54	9
1951	8,824.66	11,785	6,575	11,163	32.58	343
1952	2,206.75	2,901	1,618	2,817	33.59	84
1953	3,848.56	5,028	2,805	4,930	33.65	147
1954	10,073.78	13,076	7,295	12,953	33.73	384
1955	994.64	1,282	715	1,284	33.84	38
1956	1,408.27	1,802	1,005	1,825	33.96	54
1957	12,869.40	16,343	9,118	16,750	34.09	491
1958	5,250.88	6,615	3,690	6,864	34.24	200
1959	82.70	103	57	109	34.41	3
1960	1,624.62	2,012	1,122	2,143	34.59	62
1962	56.57	69	38	75	34.22	2
1963	8,120.53	9,855	5,498	10,824	34.45	314
1964	18,101.96	21,736	12,126	24,258	34.71	699
1965	3,565.48	4,234	2,362	4,804	34.97	137
1966	55,561.28	65,231	36,392	75,286	35.25	2,136
1967	956.12	1,118	624	1,298	34.83	37
1969	2,070.26	2,361	1,317	2,844	35.47	80
1970	1,759.98	1,996	1,114	2,424	35.15	69
1971	2,283.53	2,553	1,424	3,166	35.50	89
1972	67,824.27	74,721	41,687	94,640	35.87	2,638
1976	4,786.17	5,016	2,798	6,822	36.26	188

PORTLAND GENERAL ELECTRIC

ACCOUNT 331 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
RIVER MILL						
INTERIM SURVIVOR CURVE.. IOWA 110-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2055						
NET SALVAGE PERCENT.. -101						
1977	306.18	317	177	439	36.13	12
1978	2,732.73	2,801	1,563	3,930	36.03	109
1982	5,267.95	5,072	2,830	7,759	36.43	213
1983	4,771.79	4,519	2,521	7,070	36.47	194
1984	560.19	521	291	835	36.53	23
1985	44,140.07	40,315	22,492	66,230	36.62	1,809
1986	117,537.31	105,226	58,705	177,545	36.73	4,834
1987	85,775.96	75,171	41,938	130,472	36.86	3,540
1988	15,335.95	13,138	7,330	23,496	37.02	635
1989	41,969.61	35,321	19,706	64,653	36.79	1,757
1990	141,353.90	115,922	64,673	219,449	37.00	5,931
1992	10,648.76	8,300	4,631	16,773	37.10	452
1993	48,282.02	36,684	20,466	76,581	37.02	2,069
1995	16,098.14	11,474	6,401	25,956	37.31	696
1996	58,478.41	40,340	22,506	95,036	37.32	2,547
1997	101,935.76	67,860	37,859	167,032	37.36	4,471
1998	12,436.03	7,961	4,441	20,555	37.45	549
1999	33,583.26	20,716	11,557	55,945	37.26	1,501
2000	25,639.74	15,100	8,424	43,112	37.41	1,152
2001	45,483.19	25,580	14,271	77,150	37.32	2,067
2002	86,300.56	45,899	25,607	147,857	37.52	3,941
2003	11,319.67	5,688	3,173	19,579	37.50	522
2004	119,759.77	56,472	31,506	209,212	37.52	5,576
2005	33,471.75	14,694	8,198	59,080	37.58	1,572
2006	102,048.63	41,516	23,162	181,956	37.45	4,859
2008	843,954.70	282,442	157,574	1,538,775	37.55	40,979
2009	34,692.68	10,292	5,742	63,990	37.55	1,704
2015	332,283.24	9,083	5,067	662,822	36.13	18,345
	3,087,139.50	2,159,823	1,204,960	5,000,190		143,068

ROUND BUTTE

INTERIM SURVIVOR CURVE.. IOWA 110-R2.5

PROBABLE RETIREMENT YEAR.. 6-2055

NET SALVAGE PERCENT.. -78

1959	4,021.81	4,449	2,547	4,612	34.41	134
1962	25.83	28	16	30	34.22	1
1963	3,141,655.96	3,376,539	1,932,849	3,659,298	34.45	106,221
1965	3,130.09	3,292	1,884	3,687	34.97	105



PORTLAND GENERAL ELECTRIC

ACCOUNT 331 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
ROUND BUTTE						
INTERIM SURVIVOR CURVE.. IOWA 110-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2055						
NET SALVAGE PERCENT.. -78						
1966	44,775.85	46,553	26,649	53,052	35.25	1,505
1967	1,992.49	2,064	1,182	2,365	34.83	68
1969	19,390.24	19,580	11,208	23,306	35.47	657
1970	6,592.48	6,621	3,790	7,945	35.15	226
1971	1,152.98	1,141	653	1,399	35.50	39
1972	521.15	508	291	637	35.87	18
1973	75,777.92	73,377	42,004	92,881	35.62	2,608
1974	1,524.86	1,453	832	1,883	36.02	52
1975	38,455.63	36,320	20,791	47,660	35.83	1,330
1977	2,136.62	1,962	1,123	2,680	36.13	74
1978	5,976.57	5,426	3,106	7,532	36.03	209
1983	1,496.81	1,255	718	1,946	36.47	53
1984	3,066.82	2,527	1,447	4,012	36.53	110
1985	6,763.16	5,470	3,131	8,907	36.62	243
1987	29,748.05	23,087	13,216	39,736	36.86	1,078
1988	185.56	141	81	250	37.02	7
1989	18,178.28	13,548	7,755	24,602	36.79	669
1990	28,593.01	20,765	11,887	39,009	37.00	1,054
1991	9,041.03	6,428	3,680	12,413	36.85	337
1992	45,685.87	31,536	18,052	63,269	37.10	1,705
1994	195,095.12	126,927	72,657	274,612	37.32	7,358
1995	45,933.22	28,992	16,596	65,165	37.31	1,747
1996	65,454.24	39,986	22,889	93,619	37.32	2,509
1997	128,084.98	75,511	43,225	184,766	37.36	4,946
1998	60,708.00	34,417	19,701	88,359	37.45	2,359
2000	30,848.38	16,089	9,210	45,700	37.41	1,222
2001	70,490.25	35,107	20,096	105,376	37.32	2,824
2002	31,626.81	14,896	8,527	47,769	37.52	1,273
2003	90,166.73	40,124	22,968	137,528	37.50	3,667
2004	361,933.10	151,139	86,517	557,724	37.52	14,865
2005	132,796.95	51,625	29,552	206,827	37.58	5,504
2006	8,845.83	3,187	1,824	13,921	37.45	372
2007	1,304,431.87	428,156	245,091	2,076,797	37.59	55,249
2008	458,670.36	135,936	77,815	738,619	37.55	19,670
2009	133,760.73	35,143	20,117	217,977	37.55	5,805
2010	522,486.03	119,229	68,251	861,774	37.42	23,030
2011	658,371.38	126,097	72,182	1,099,719	37.34	29,451
2012	2,543,273.92	388,419	222,345	4,304,683	37.31	115,376

PORTLAND GENERAL ELECTRIC

ACCOUNT 331 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
ROUND BUTTE						
INTERIM SURVIVOR CURVE.. IOWA 110-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2055						
NET SALVAGE PERCENT.. -78						
2013	440,957.80	49,449	28,306	756,599	37.18	20,350
2014	120,276.22	8,350	4,780	209,312	36.96	5,663
2015	738,677.02	17,882	10,236	1,304,609	36.13	36,109
	11,632,778.01	5,610,731	3,211,779	17,494,566		477,852
SULLIVAN						
INTERIM SURVIVOR CURVE.. IOWA 110-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2035						
NET SALVAGE PERCENT.. -31						
1913	497,972.61	561,668	273,833	378,511	16.55	22,871
1935	113.72	122	59	89	17.54	5
1936	17.53	19	9	14	17.59	1
1938	1,502.15	1,601	781	1,187	17.73	67
1947	299.21	309	151	241	18.45	13
1950	52.93	54	26	43	18.54	2
1951	3,684.05	3,766	1,836	2,990	18.15	165
1952	216,285.58	219,499	107,013	176,321	18.47	9,546
1954	277.83	280	137	227	18.50	12
1955	1,258.44	1,267	618	1,031	18.24	57
1958	146.66	146	71	121	18.26	7
1960	333.31	327	159	277	18.58	15
1961	469.12	459	224	391	18.50	21
1962	22,937.16	22,343	10,893	19,155	18.45	1,038
1966	2,850.54	2,717	1,325	2,410	18.53	130
1968	14,828.23	13,932	6,792	12,633	18.73	674
1980	775.84	664	324	693	18.85	37
1984	3,046.93	2,489	1,213	2,778	19.01	146
1985	50,217.00	40,530	19,760	46,024	19.00	2,422
1988	1,331.55	1,031	503	1,242	19.01	65
1989	3,803.15	2,892	1,410	3,572	19.16	186
1991	9,118.91	6,702	3,267	8,678	19.17	453
1992	28,107.13	20,332	9,913	26,908	19.06	1,412
1993	130,291.01	92,168	44,935	125,746	19.17	6,560
1995	77,646.49	52,547	25,618	76,098	19.18	3,968
1996	58,537.88	38,726	18,880	57,804	19.11	3,025
1997	40,186.86	25,906	12,630	40,015	19.09	2,096
1998	46,980.25	29,406	14,336	47,208	19.13	2,468
1999	54,231.02	32,822	16,002	55,041	19.21	2,865

PORTLAND GENERAL ELECTRIC

ACCOUNT 331 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SULLIVAN						
INTERIM SURVIVOR CURVE.. IOWA 110-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2035						
NET SALVAGE PERCENT.. -31						
2001	29,665.99	16,734	8,158	30,704	19.17	1,602
2002	33,200.37	17,967	8,760	34,733	19.18	1,811
2003	203,589.46	105,347	51,360	215,342	19.15	11,245
2004	64,671.25	31,761	15,485	69,235	19.17	3,612
2006	5,269,138.70	2,288,893	1,115,915	5,786,657	19.15	302,175
2007	1,334,697.45	536,426	261,526	1,486,927	19.20	77,444
2008	979,326.00	360,756	175,881	1,107,036	19.17	57,748
2009	8,116.45	2,688	1,310	9,322	19.21	485
2010	142,318.70	41,538	20,251	166,186	19.19	8,660
2012	35,446.08	7,183	3,502	42,932	19.12	2,245
	9,367,473.54	4,584,017	2,234,868	10,036,522		527,354
	53,251,267.64	28,264,484	16,415,282	77,697,421		2,382,667
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						32.6 4.47

PORTLAND GENERAL ELECTRIC

ACCOUNT 332 RESERVOIRS, DAMS AND WATERWAYS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FARADAY						
INTERIM SURVIVOR CURVE.. IOWA 105-R3						
PROBABLE RETIREMENT YEAR.. 6-2055						
NET SALVAGE PERCENT.. -58						
1913	729,761.35	969,116	865,005	288,018	19.45	14,808
1916	2,021.50	2,638	2,355	839	20.99	40
1930	405.94	494	441	200	25.61	8
1940	223.14	256	228	124	28.67	4
1949	3,293.42	3,530	3,151	2,053	31.54	65
1950	4,497.02	4,793	4,278	2,827	31.59	89
1951	11,817.62	12,525	11,179	7,492	31.65	237
1952	1,321.72	1,379	1,231	857	32.65	26
1953	314.32	326	291	206	32.74	6
1954	217.97	225	201	144	32.84	4
1956	631.65	641	572	426	33.09	13
1957	3,776,832.92	3,804,812	3,396,065	2,571,331	33.25	77,333
1958	6,481.72	6,478	5,782	4,459	33.41	133
1959	16,762.78	16,612	14,827	11,658	33.59	347
1960	10,792.41	10,600	9,461	7,591	33.79	225
1961	27,727.33	26,978	24,080	19,729	34.00	580
1962	12,650.97	12,191	10,881	9,107	34.22	266
1963	764.40	729	651	557	34.45	16
1964	7,950.00	7,504	6,698	5,863	34.71	169
1965	3,059,387.18	2,855,828	2,549,029	2,284,803	34.97	65,336
1966	20,854.88	19,408	17,323	15,628	34.54	452
1970	248.40	221	197	195	35.15	6
1971	2,837.49	2,494	2,226	2,257	35.50	64
1972	1,996.49	1,729	1,543	1,611	35.87	45
1973	163,606.06	140,623	125,516	132,982	35.62	3,733
1974	31,475.87	26,626	23,766	25,966	36.02	721
1975	826.27	693	619	687	35.83	19
1976	86,931.93	71,616	63,922	73,430	36.26	2,025
1979	99.53	79	71	87	36.50	2
1982	4,113.46	3,092	2,760	3,739	36.92	101
1985	258,299.58	184,222	164,431	243,682	37.07	6,574
1986	60,961.80	42,621	38,042	58,277	37.17	1,568
1989	927,803.19	609,826	544,313	921,616	37.20	24,775
1990	1,832.98	1,174	1,048	1,848	37.40	49
1992	6,281,144.97	3,824,790	3,413,897	6,510,312	37.48	173,701
1993	308,168.22	181,859	162,322	324,584	37.74	8,601
1994	133,036.93	76,386	68,180	142,018	37.67	3,770
1995	38,642.59	21,528	19,215	41,840	37.64	1,112
1996	784,390.98	420,507	375,332	864,005	37.97	22,755
1997	116,888.54	60,466	53,970	130,714	38.00	3,440
1998	32,421.49	16,136	14,403	36,823	38.06	967

PORTLAND GENERAL ELECTRIC

ACCOUNT 332 RESERVOIRS, DAMS AND WATERWAYS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FARADAY						
INTERIM SURVIVOR CURVE.. IOWA 105-R3						
PROBABLE RETIREMENT YEAR.. 6-2055						
NET SALVAGE PERCENT.. -58						
2000	186,009.51	85,171	76,021	217,874	37.98	5,737
2001	317,840.82	138,353	123,490	378,699	38.13	9,932
2002	529,320.56	219,034	195,503	640,823	38.05	16,842
2003	7,257.51	2,823	2,520	8,947	38.26	234
2004	132,768.80	48,500	43,290	166,485	38.25	4,353
2006	13,310.98	4,177	3,728	17,303	38.34	451
2007	134,066.22	38,340	34,221	177,603	38.45	4,619
2008	260,243.17	67,229	60,007	351,178	38.37	9,152
2010	17,848.60	3,536	3,156	25,045	38.36	693
2012	6,121,083.24	808,522	721,663	8,949,648	38.34	233,428
2013	976,680.04	94,132	84,019	1,459,135	38.48	37,919
2014	10,042.09	597	533	15,334	38.34	400
2015	73,337.27	1,506	1,344	114,529	38.11	3,005
	25,710,245.82	14,955,671	13,348,998	27,273,190		740,910

NORTH FORK  
INTERIM SURVIVOR CURVE.. IOWA 105-R3  
PROBABLE RETIREMENT YEAR.. 6-2055  
NET SALVAGE PERCENT.. -78

1941	87.65	112	109	47	29.67	2
1948	79.90	97	95	48	31.50	2
1952	382.15	449	438	242	32.65	7
1957	11,437,703.77	12,980,970	12,670,752	7,688,360	33.25	231,229
1959	53,732.03	59,987	58,553	37,090	33.59	1,104
1960	10,753.69	11,898	11,614	7,528	33.79	223
1961	43,100.90	47,244	46,115	30,605	34.00	900
1962	215,686.00	234,153	228,557	155,364	34.22	4,540
1963	411,731.59	442,514	431,939	300,943	34.45	8,736
1964	4,580.11	4,870	4,754	3,399	34.71	98
1965	139,080.36	146,260	142,765	104,798	34.97	2,997
1966	23,488.07	24,625	24,037	17,772	34.54	515
1967	222,280.36	230,274	224,771	170,888	34.83	4,906
1969	716.30	723	706	569	35.47	16
1970	5,302.99	5,326	5,199	4,241	35.15	121
1971	2,772.28	2,745	2,679	2,255	35.50	64
1972	261.11	255	249	216	35.87	6
1974	879.42	838	818	747	36.02	21
1975	23,627.09	22,315	21,782	20,275	35.83	566

PORTLAND GENERAL ELECTRIC

ACCOUNT 332 RESERVOIRS, DAMS AND WATERWAYS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NORTH FORK						
INTERIM SURVIVOR CURVE.. IOWA 105-R3						
PROBABLE RETIREMENT YEAR.. 6-2055						
NET SALVAGE PERCENT.. -78						
1976	3,117.74	2,894	2,825	2,725	36.26	75
1978	1,342,562.21	1,209,697	1,180,788	1,208,973	36.58	33,050
1979	194,759.87	173,336	169,194	177,479	36.50	4,862
1980	92,707.47	81,421	79,475	85,544	36.45	2,347
1981	62,436.37	53,679	52,396	58,741	36.93	1,591
1982	1,446.70	1,225	1,196	1,379	36.92	37
1983	5.44	5	5	5	36.94	
1984	9,680.84	7,925	7,736	9,496	36.99	257
1985	38,259.73	30,741	30,006	38,096	37.07	1,028
1986	20,989.09	16,532	16,137	21,224	37.17	571
1987	8,248.10	6,360	6,208	8,474	37.29	227
1989	14,672.32	10,865	10,605	15,511	37.20	417
1990	27,510.32	19,852	19,378	29,591	37.40	791
1992	891,882.83	611,842	597,220	990,331	37.48	26,423
1993	26,903.14	17,886	17,459	30,429	37.74	806
1994	76,748.14	49,645	48,459	88,153	37.67	2,340
1995	6.00	4	4	7	37.64	
1996	743,947.99	449,310	438,572	885,655	37.97	23,325
1997	305,367.34	177,960	173,707	369,847	38.00	9,733
1998	104,456.58	58,569	57,169	128,763	38.06	3,383
1999	72,870.75	39,172	38,236	91,474	38.14	2,398
2000	182,807.06	94,300	92,046	233,350	37.98	6,144
2001	81,829.56	40,128	39,169	106,488	38.13	2,793
2002	230,537.97	107,473	104,905	305,453	38.05	8,028
2003	1,810,258.32	793,320	774,361	2,447,898	38.26	63,981
2004	124,810.00	51,364	50,137	172,025	38.25	4,497
2005	22,970.68	8,799	8,589	32,299	38.28	844
2006	685,089.53	242,185	236,397	983,062	38.34	25,641
2008	19,068.03	5,549	5,416	28,525	38.37	743
2010	92,779.08	20,709	20,214	144,933	38.36	3,778
2011	2,201,416.88	410,661	400,847	3,517,675	38.42	91,558
2012	11,501.90	1,712	1,671	18,802	38.34	490
2013	8,659,565.26	940,256	917,786	14,496,240	38.48	376,721
2014	148,377.12	9,931	9,694	254,418	38.34	6,636
2015	51,568,978.46	1,193,306	1,164,789	90,627,993	38.11	2,378,063
	82,474,814.59	21,154,268	20,648,726	126,156,444		3,339,631

PORTLAND GENERAL ELECTRIC

ACCOUNT 332 RESERVOIRS, DAMS AND WATERWAYS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OAK GROVE						
INTERIM SURVIVOR CURVE.. IOWA 105-R3						
PROBABLE RETIREMENT YEAR.. 6-2055						
NET SALVAGE PERCENT.. -57						
1925	4,297,465.68	5,312,604	6,389,247	357,774	24.44	14,639
1926	3,034.24	3,752	4,512	251	24.14	10
1927	34,813.49	42,567	51,194	3,464	25.14	138
1928	700.68	857	1,031	69	24.85	3
1929	34.36	42	51	3	25.87	
1931	297,974.35	355,777	427,878	39,942	26.61	1,501
1934	75.55	89	107	12	27.20	
1940	42.21	48	58	9	28.67	
1942	637.97	714	859	143	29.59	5
1943	104.48	117	141	23	29.54	1
1945	1.50	2	2			
1947	105.18	113	136	29	31.50	1
1949	17,100.70	18,211	21,902	4,946	31.54	157
1950	89.70	95	114	27	31.59	1
1951	95.63	101	121	29	31.65	1
1953	1,657,194.06	1,707,298	2,053,296	548,499	32.74	16,753
1954	3,900,022.40	3,991,607	4,800,539	1,322,496	32.84	40,271
1955	69,416.13	70,556	84,855	24,129	32.95	732
1956	6,776.45	6,837	8,223	2,416	33.09	73
1957	73,900.98	73,977	88,969	27,055	33.25	814
1958	2,125.64	2,111	2,539	798	33.41	24
1959	4,869.63	4,795	5,767	1,879	33.59	56
1960	3,794.91	3,703	4,453	1,505	33.79	45
1961	1,616.50	1,563	1,880	658	34.00	19
1962	394.38	378	455	165	34.22	5
1963	2,745.87	2,603	3,131	1,180	34.45	34
1964	3,032.39	2,844	3,420	1,340	34.71	39
1965	47,447.89	44,011	52,930	21,563	34.97	617
1966	6,768.82	6,259	7,527	3,100	34.54	90
1967	13,463.50	12,302	14,795	6,343	34.83	182
1968	19,370.26	17,480	21,022	9,389	35.14	267
1970	7,894.32	6,993	8,410	3,984	35.15	113
1971	6,008.52	5,247	6,310	3,123	35.50	88
1972	10,916.60	9,394	11,298	5,841	35.87	163
1973	454.89	389	468	246	35.62	7
1975	24,637.63	20,524	24,683	13,998	35.83	391
1977	5,150.60	4,172	5,017	3,069	36.13	85
1978	235.32	187	225	145	36.58	4
1979	56,291.75	44,189	53,144	35,234	36.50	965
1981	1,166.57	885	1,064	767	36.93	21
1982	9,614.88	7,181	8,636	6,459	36.92	175

PORTLAND GENERAL ELECTRIC

ACCOUNT 332 RESERVOIRS, DAMS AND WATERWAYS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OAK GROVE						
INTERIM SURVIVOR CURVE.. IOWA 105-R3						
PROBABLE RETIREMENT YEAR.. 6-2055						
NET SALVAGE PERCENT.. -57						
1984	13,558.74	9,790	11,774	9,513	36.99	257
1985	2,225,689.19	1,577,341	1,897,002	1,597,330	37.07	43,090
1986	774,893.04	538,338	647,437	569,145	37.17	15,312
1987	174,477.52	118,666	142,715	131,215	37.29	3,519
1988	13,317.46	8,855	10,650	10,259	37.44	274
1989	126,103.41	82,361	99,052	98,930	37.20	2,659
1990	115,776.17	73,689	88,623	93,146	37.40	2,491
1991	51,007.64	31,584	37,985	42,097	37.61	1,119
1992	428,897.00	259,516	312,109	361,259	37.48	9,639
1993	155,610.85	91,249	109,741	134,568	37.74	3,566
1994	580,548.92	331,225	398,351	513,111	37.67	13,621
1995	479,751.81	265,582	319,404	433,806	37.64	11,525
1996	87,706.52	46,721	56,189	81,510	37.97	2,147
1997	2,483,999.37	1,276,820	1,535,578	2,364,301	38.00	62,218
1998	48,367.10	23,920	28,768	47,169	38.06	1,239
1999	47,733.22	22,632	27,219	47,723	38.14	1,251
2000	22,603.88	10,284	12,368	23,120	37.98	609
2001	117,322.28	50,746	61,030	123,166	38.13	3,230
2003	21,789.14	8,422	10,129	24,080	38.26	629
2004	7,416.56	2,692	3,238	8,406	38.25	220
2005	90,242.58	30,490	36,669	105,012	38.28	2,743
2007	97,150.04	27,607	33,202	119,324	38.45	3,103
2008	104,431.58	26,807	32,240	131,718	38.37	3,433
2009	28,456.00	6,478	7,791	36,885	38.34	962
2010	444,567.85	87,526	105,264	592,708	38.36	15,451
2011	17,958.31	2,955	3,554	24,641	38.42	641
2012	101,246.62	13,289	15,982	142,975	38.34	3,729
2013	528,727.23	50,636	60,898	769,204	38.48	19,990
2014	2,745,352.97	162,064	194,908	4,115,297	38.34	107,337
2015	1,528,468.78	31,196	37,518	2,362,178	38.11	61,983
	24,250,758.39	17,052,055	20,507,796	17,565,895		476,477

PELTON

INTERIM SURVIVOR CURVE.. IOWA 105-R3  
PROBABLE RETIREMENT YEAR.. 6-2055  
NET SALVAGE PERCENT.. -176

1937	26.91	55	34	40	27.88	1
1947	52.28	99	61	83	31.50	3



PORTLAND GENERAL ELECTRIC

ACCOUNT 332 RESERVOIRS, DAMS AND WATERWAYS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PELTON						
INTERIM SURVIVOR CURVE.. IOWA 105-R3						
PROBABLE RETIREMENT YEAR.. 6-2055						
NET SALVAGE PERCENT.. -176						
1953	102.81	186	115	169	32.74	5
1956	34,314.56	60,859	37,674	57,034	33.09	1,724
1957	7,533,395.69	13,257,089	8,206,716	12,585,456	33.25	378,510
1958	512.50	895	554	860	33.41	26
1959	8,847.19	15,315	9,481	14,938	33.59	445
1960	6,503.76	11,158	6,907	11,043	33.79	327
1961	90,322.62	153,513	95,031	154,259	34.00	4,537
1962	8,647.42	14,556	9,011	14,856	34.22	434
1963	86.52	144	89	150	34.45	4
1964	2,255.56	3,719	2,302	3,923	34.71	113
1966	343.88	559	346	603	34.54	17
1967	7,930.86	12,739	7,886	14,003	34.83	402
1968	118,115.39	187,384	115,999	210,000	35.14	5,976
1969	11,254.47	17,622	10,909	20,154	35.47	568
1970	3,728.10	5,805	3,594	6,696	35.15	190
1971	157.86	242	150	286	35.50	8
1972	12,447.65	18,830	11,657	22,699	35.87	633
1973	2,734.38	4,106	2,542	5,005	35.62	141
1974	9,169.20	13,549	8,387	16,920	36.02	470
1977	1,515.00	2,157	1,335	2,846	36.13	79
1980	12,303.27	16,754	10,371	23,586	36.45	647
1984	3,337.98	4,237	2,623	6,590	36.99	178
1985	5.33	7	4	10	37.07	
1986	79,451.59	97,034	60,068	159,218	37.17	4,284
1991	42,194.46	45,931	28,433	88,023	37.61	2,340
1992	1,392.52	1,481	917	2,927	37.48	78
1993	89,307.74	92,064	56,992	189,498	37.74	5,021
1994	19,543.95	19,602	12,134	41,807	37.67	1,110
1995	39,614.29	38,552	23,865	85,470	37.64	2,271
1996	160,318.91	150,134	92,939	349,541	37.97	9,206
1997	15,220.83	13,754	8,514	33,495	38.00	881
1998	31,279.79	27,195	16,835	69,497	38.06	1,826
1999	4,183.55	3,487	2,159	9,388	38.14	246
2001	206,424.76	156,961	97,166	472,567	38.13	12,394
2002	16,841.13	12,174	7,536	38,945	38.05	1,024
2003	7,878.81	5,354	3,314	18,431	38.26	482
2004	55,290.30	35,281	21,840	130,761	38.25	3,419
2006	42,097.93	23,075	14,284	101,906	38.34	2,658
2007	1,112.16	556	344	2,725	38.45	71
2008	24,643.06	11,120	6,884	61,131	38.37	1,593
2009	171,866.92	68,781	42,578	431,774	38.34	11,262

PORTLAND GENERAL ELECTRIC

ACCOUNT 332 RESERVOIRS, DAMS AND WATERWAYS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PELTON						
INTERIM SURVIVOR CURVE.. IOWA 105-R3						
PROBABLE RETIREMENT YEAR.. 6-2055						
NET SALVAGE PERCENT.. -176						
2010	793,326.19	274,573	169,973	2,019,608	38.36	52,649
2011	83,780.66	24,233	15,001	216,233	38.42	5,628
2012	614,341.36	141,751	87,750	1,607,832	38.34	41,936
2013	205,671.03	34,627	21,436	546,216	38.48	14,195
	10,573,893.13	15,079,299	9,334,743	19,849,202		570,012
RIVER MILL						
INTERIM SURVIVOR CURVE.. IOWA 105-R3						
PROBABLE RETIREMENT YEAR.. 6-2055						
NET SALVAGE PERCENT.. -101						
1913	1,535,416.03	2,593,940	1,689,389	1,396,797	19.45	71,815
1921	358.68	579	377	344	23.15	15
1922	9,018.41	14,576	9,493	8,634	22.78	379
1923	483.95	774	504	469	23.78	20
1927	1,479.42	2,316	1,508	1,465	25.14	58
1949	405.11	552	360	455	31.54	14
1951	26,033.50	35,101	22,861	29,467	31.65	931
1954	1,523.18	1,996	1,300	1,762	32.84	54
1957	14,740.49	18,891	12,303	17,325	33.25	521
1962	160.64	197	128	195	34.22	6
1963	26,656.17	32,351	21,070	32,509	34.45	944
1966	77,044.35	91,212	59,405	95,454	34.54	2,764
1967	73,356.61	85,814	55,889	91,558	34.83	2,629
1968	3,998.99	4,620	3,009	5,029	35.14	143
1969	2,003.68	2,285	1,488	2,539	35.47	72
1970	104,074.28	118,025	76,868	132,322	35.15	3,764
1971	9,410.95	10,521	6,852	12,064	35.50	340
1972	12,323.92	13,577	8,842	15,929	35.87	444
1973	1,616.62	1,768	1,151	2,098	35.62	59
1975	41,002.92	43,730	28,481	53,935	35.83	1,505
1983	10,023.61	9,429	6,141	14,007	36.94	379
1985	95,953.94	87,060	56,701	136,167	37.07	3,673
1988	37,874.46	32,240	20,997	55,130	37.44	1,472
1989	684.08	572	373	1,002	37.20	27
1994	1,180,480.86	862,263	561,577	1,811,189	37.67	48,080
1995	873.07	619	403	1,352	37.64	36
1996	202,524.51	138,120	89,955	317,119	37.97	8,352
1997	4.76	3	2	8	38.00	

PORTLAND GENERAL ELECTRIC

ACCOUNT 332 RESERVOIRS, DAMS AND WATERWAYS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
RIVER MILL						
INTERIM SURVIVOR CURVE.. IOWA 105-R3						
PROBABLE RETIREMENT YEAR.. 6-2055						
NET SALVAGE PERCENT.. -101						
1998	382,947.07	242,463	157,912	611,812	38.06	16,075
1999	850,054.68	516,000	336,062	1,372,548	38.14	35,987
2000	3,603.89	2,099	1,367	5,877	37.98	155
2001	10,576,997.74	5,857,065	3,814,607	17,445,158	38.13	457,518
2002	15,875.98	8,357	5,443	26,468	38.05	696
2003	19,530.07	9,665	6,295	32,961	38.26	862
2005	927,602.68	401,236	261,318	1,603,163	38.28	41,880
2006	37,878.11	15,120	9,847	66,288	38.34	1,729
2007	20,889,629.48	7,599,856	4,949,658	37,038,498	38.45	963,290
2011	1,834,179.60	386,366	251,634	3,435,067	38.42	89,408
2012	14,873,901.68	2,499,351	1,627,785	28,268,757	38.34	737,318
2013	7,159.86	878	572	13,819	38.48	359
2014	69,605.48	5,261	3,426	136,481	38.34	3,560
2015	837,930.41	21,895	14,260	1,669,980	38.11	43,820
	54,796,423.92	21,768,743	14,177,614	95,963,198		2,541,153

ROUND BUTTE  
INTERIM SURVIVOR CURVE.. IOWA 105-R3  
PROBABLE RETIREMENT YEAR.. 6-2055  
NET SALVAGE PERCENT.. -78

1949	89.29	108	79	80	31.54	3
1954	93.61	109	80	87	32.84	3
1957	46.10	52	38	44	33.25	1
1962	30,885.48	33,530	24,491	30,485	34.22	891
1963	23,881,864.36	25,667,368	18,747,774	23,761,944	34.45	689,752
1965	24,635.35	25,907	18,923	24,928	34.97	713
1966	158,033.67	165,686	121,019	160,281	34.54	4,640
1967	392.63	407	297	402	34.83	12
1968	86,795.01	88,804	64,864	89,632	35.14	2,551
1969	7,533.13	7,607	5,556	7,853	35.47	221
1970	428.36	430	314	448	35.15	13
1972	375.94	367	268	401	35.87	11
1973	547,151.58	529,818	386,986	586,944	35.62	16,478
1975	8,625.21	8,146	5,950	9,403	35.83	262
1976	14,132.13	13,116	9,580	15,575	36.26	430
1980	35,526.75	31,201	22,790	40,448	36.45	1,110
1981	2,812.89	2,418	1,766	3,241	36.93	88
1982	121.02	102	75	141	36.92	4

PORTLAND GENERAL ELECTRIC

ACCOUNT 332 RESERVOIRS, DAMS AND WATERWAYS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
ROUND BUTTE						
INTERIM SURVIVOR CURVE.. IOWA 105-R3						
PROBABLE RETIREMENT YEAR.. 6-2055						
NET SALVAGE PERCENT.. -78						
1984	19,930.36	16,315	11,917	23,559	36.99	637
1989	30,220.94	22,378	16,345	37,448	37.20	1,007
1990	5,427.04	3,916	2,860	6,800	37.40	182
1991	29,661.88	20,824	15,210	37,588	37.61	999
1992	3,571.33	2,450	1,790	4,567	37.48	122
1994	14,569.06	9,424	6,883	19,050	37.67	506
1995	34,905.67	21,908	16,002	46,130	37.64	1,226
1996	39,206.62	23,679	17,295	52,492	37.97	1,382
1997	41,081.65	23,941	17,487	55,639	38.00	1,464
1998	3,734.01	2,094	1,529	5,117	38.06	134
1999	13,504.61	7,260	5,303	18,735	38.14	491
2000	11,781.44	6,077	4,439	16,532	37.98	435
2001	90,421.16	44,342	32,388	128,562	38.13	3,372
2002	57,745.27	26,920	19,663	83,124	38.05	2,185
2003	13,752.38	6,027	4,402	20,077	38.26	525
2004	14,037.57	5,777	4,220	20,767	38.25	543
2005	427,946.91	163,928	119,735	642,010	38.28	16,771
2006	33,453.48	11,826	8,638	50,909	38.34	1,328
2007	743,611.62	239,577	174,990	1,148,639	38.45	29,874
2008	166,228.50	48,377	35,335	260,552	38.37	6,791
2009	89,426.78	23,081	16,859	142,321	38.34	3,712
2010	76,402,425.83	17,053,938	12,456,415	123,539,903	38.36	3,220,540
2011	236,404.43	44,100	32,211	388,589	38.42	10,114
2012	4,724,013.03	702,971	513,459	7,895,284	38.34	205,928
2013	990,683.86	107,568	78,569	1,684,848	38.48	43,785
2014	2,482,486.65	166,148	121,357	4,297,470	38.34	112,088
2015	229,292.93	5,306	3,876	404,266	38.11	10,608
	111,749,067.52	45,385,328	33,150,025	165,763,315		4,393,932

SULLIVAN  
INTERIM SURVIVOR CURVE.. IOWA 105-R3  
PROBABLE RETIREMENT YEAR.. 6-2035  
NET SALVAGE PERCENT.. -31

1913	536,394.64	612,172	339,733	362,944	15.15	23,957
1918	6,849.47	7,787	4,322	4,651	14.85	313
1920	179.91	203	113	123	15.61	8
1930	741.67	814	452	520	16.54	31
1931	4,410.00	4,833	2,682	3,095	16.51	187

PORTLAND GENERAL ELECTRIC

ACCOUNT 332 RESERVOIRS, DAMS AND WATERWAYS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SULLIVAN						
INTERIM SURVIVOR CURVE.. IOWA 105-R3						
PROBABLE RETIREMENT YEAR.. 6-2035						
NET SALVAGE PERCENT.. -31						
1938	1,271.38	1,355	752	914	17.73	52
1943	332,175.06	350,208	194,353	240,797	17.59	13,689
1952	299,875.93	304,331	168,893	223,945	18.47	12,125
1954	1,035.73	1,043	579	778	18.50	42
1955	12,834.40	12,919	7,170	9,643	18.24	529
1956	2,582.18	2,576	1,430	1,953	18.62	105
1959	24,689.41	24,303	13,487	18,856	18.69	1,009
1961	970.00	949	527	744	18.50	40
1962	2,347.21	2,286	1,269	1,806	18.45	98
1963	338.00	328	182	261	18.43	14
1964	310.65	300	166	240	18.43	13
1966	2,859.09	2,725	1,512	2,233	18.53	121
1967	570,561.16	540,097	299,734	447,701	18.62	24,044
1968	10,612.33	9,971	5,534	8,369	18.73	447
1975	410,272.10	365,685	202,942	334,515	19.02	17,588
1976	2,308.58	2,043	1,134	1,890	18.98	100
1977	123,856.39	108,693	60,321	101,931	18.97	5,373
1978	3,429.65	2,982	1,655	2,838	18.99	149
1980	236,389.71	201,162	111,638	198,033	19.15	10,341
1981	1,651.31	1,396	775	1,388	18.97	73
1983	192,376.24	158,894	88,180	163,832	19.05	8,600
1984	18,527.40	15,138	8,401	15,870	19.01	835
1985	48,351.74	39,024	21,657	41,684	19.00	2,194
1987	326,122.39	255,691	141,899	285,321	19.12	14,923
1988	6,531.26	5,035	2,794	5,762	19.23	300
1989	197,813.88	150,403	83,468	175,668	19.16	9,168
1990	315,987.45	236,445	131,218	282,725	19.14	14,771
1991	1,787,791.43	1,313,866	729,148	1,612,859	19.17	84,135
1992	61,467.08	44,279	24,573	55,949	19.24	2,908
1993	82,501.95	58,362	32,389	75,689	19.17	3,948
1994	36,773.75	25,378	14,084	34,090	19.31	1,765
1995	8,718.01	5,900	3,274	8,146	19.18	425
1996	9,672.03	6,374	3,537	9,133	19.26	474
1997	15,956.00	10,246	5,686	15,216	19.24	791
1998	274,010.03	170,862	94,822	264,131	19.26	13,714
1999	71,632.05	43,203	23,976	69,862	19.34	3,612
2001	137,678.52	77,410	42,960	137,399	19.28	7,127
2002	27,336.18	14,747	8,184	27,626	19.29	1,432
2003	39,255.35	20,184	11,201	40,223	19.35	2,079
2004	3,193,355.80	1,558,696	865,020	3,318,276	19.36	171,399
2006	841,046.98	363,144	201,532	900,240	19.32	46,596

PORTLAND GENERAL ELECTRIC

ACCOUNT 332 RESERVOIRS, DAMS AND WATERWAYS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SULLIVAN						
INTERIM SURVIVOR CURVE.. IOWA 105-R3						
PROBABLE RETIREMENT YEAR.. 6-2035						
NET SALVAGE PERCENT.. -31						
2007	8,936,418.19	3,572,887	1,982,823	9,723,885	19.35	502,526
2008	397,409.58	145,249	80,608	439,999	19.38	22,704
2009	60,692.57	20,004	11,101	68,406	19.34	3,537
2010	5,751.41	1,666	925	6,610	19.38	341
2011	3,242,800.07	801,186	444,629	3,803,439	19.37	196,357
2012	415,785.66	83,499	46,339	498,340	19.33	25,781
2014	229,212.75	21,619	11,998	288,271	19.33	14,913
	23,569,921.71	11,780,552	6,537,779	24,338,818		1,267,803
	333,125,125.08	147,175,916	117,705,681	476,910,062		13,329,918
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						35.8 4.00

PORTLAND GENERAL ELECTRIC

ACCOUNT 333 WATER WHEELS, TURBINES AND GENERATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FARADAY						
INTERIM SURVIVOR CURVE.. IOWA 90-S1						
PROBABLE RETIREMENT YEAR.. 6-2055						
NET SALVAGE PERCENT.. -58						
1913	140,410.20	184,178	171,544	50,304	20.96	2,400
1922	4,951.29	6,291	5,859	1,964	22.78	86
1924	187.92	239	223	74	22.14	3
1926	134.64	169	157	55	22.85	2
1937	61.12	73	68	29	25.67	1
1945	226.77	260	242	116	26.58	4
1953	8,630.39	9,461	8,812	4,824	27.59	175
1954	461,036.54	501,748	467,330	261,108	27.79	9,396
1957	644,291.50	684,897	637,915	380,065	28.45	13,359
1959	1,614.57	1,686	1,570	981	28.97	34
1960	1,262.86	1,307	1,217	778	29.25	27
1962	87.20	89	83	55	29.14	2
1966	641.21	632	589	424	29.87	14
1967	2,167.44	2,110	1,965	1,459	30.24	48
1968	1,901.56	1,841	1,715	1,290	30.02	43
1970	760.85	716	667	535	30.84	17
1971	2,198.80	2,056	1,915	1,559	30.69	51
1988	9,516.55	6,781	6,316	8,720	33.48	260
1989	32.40	23	21	30	33.38	1
1993	316,273.78	198,986	185,336	314,376	34.00	9,246
1994	222,127.02	135,050	125,786	225,175	34.37	6,551
1995	149,979.94	88,413	82,348	154,620	34.45	4,488
1996	876,274.96	499,533	465,267	919,248	34.55	26,606
1998	383,069.61	202,275	188,400	416,850	34.86	11,958
2002	2,175,527.10	946,641	881,704	2,555,628	35.52	71,949
2005	370,308.44	132,113	123,050	462,037	36.01	12,831
2012	850,019.59	116,038	108,078	1,234,953	36.99	33,386
2013	8,789.13	875	815	13,072	37.18	352
2014	111,490.88	6,800	6,334	169,822	37.41	4,539
	6,743,974.26	3,731,281	3,475,327	7,180,152		207,829

NORTH FORK  
INTERIM SURVIVOR CURVE.. IOWA 90-S1  
PROBABLE RETIREMENT YEAR.. 6-2055  
NET SALVAGE PERCENT.. -78

1957	3,384,485.24	4,053,205	4,356,154	1,668,229	28.45	58,637
1959	1,442.15	1,697	1,824	743	28.97	26
1960	4,443.53	5,180	5,567	2,342	29.25	80

PORTLAND GENERAL ELECTRIC

ACCOUNT 333 WATER WHEELS, TURBINES AND GENERATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NORTH FORK						
INTERIM SURVIVOR CURVE.. IOWA 90-S1						
PROBABLE RETIREMENT YEAR.. 6-2055						
NET SALVAGE PERCENT.. -78						
1966	443.31	492	529	260	29.87	9
1967	2,860.01	3,136	3,370	1,720	30.24	57
1968	415.39	453	487	253	30.02	8
1970	4,281.98	4,543	4,883	2,739	30.84	89
1971	421.92	444	477	274	30.69	9
1975	151,975.11	152,300	163,683	106,832	31.44	3,398
1984	9,943.85	8,698	9,348	8,352	32.60	256
1985	6,513.60	5,587	6,005	5,590	32.79	170
1996	22,410.86	14,393	15,469	24,423	34.55	707
1997	12,137.05	7,514	8,076	13,528	34.69	390
1998	384,961.86	229,005	246,122	439,111	34.86	12,596
2001	1,852,064.91	960,651	1,032,453	2,264,222	35.25	64,233
2004	485,124.85	209,490	225,148	638,374	35.90	17,782
2005	407,504.63	163,786	176,028	549,330	36.01	15,255
2012	143,289.38	22,037	23,684	231,371	36.99	6,255
2013	24,789.39	2,780	2,988	41,137	37.18	1,106
	6,899,509.02	5,845,391	6,282,294	5,998,832		181,063

OAK GROVE  
INTERIM SURVIVOR CURVE.. IOWA 90-S1  
PROBABLE RETIREMENT YEAR.. 6-2055  
NET SALVAGE PERCENT.. -57

1925	213,742.22	267,252	237,710	97,866	23.14	4,229
1926	42.67	53	47	20	22.85	1
1927	187.87	232	206	89	23.87	4
1928	4,323.58	5,346	4,755	2,033	23.61	86
1931	154,238.48	188,251	167,442	74,713	24.20	3,087
1961	5,472.58	5,619	4,998	3,594	28.83	125
1964	156,681.19	155,810	138,587	107,403	29.80	3,604
1965	415.11	411	366	286	29.50	10
1969	198.19	188	167	144	30.42	5
1974	4,786.46	4,304	3,828	3,687	30.96	119
1982	55,784.14	44,596	39,666	47,915	32.29	1,484
1983	2,789.46	2,192	1,950	2,430	32.44	75
1987	480,948.87	348,625	310,088	445,002	33.23	13,392
1988	3,505.83	2,482	2,208	3,297	33.48	98
1989	524,552.30	364,502	324,210	499,338	33.38	14,959
1990	30,473.05	20,620	18,341	29,502	33.67	876



PORTLAND GENERAL ELECTRIC

ACCOUNT 333 WATER WHEELS, TURBINES AND GENERATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OAK GROVE						
INTERIM SURVIVOR CURVE.. IOWA 90-S1						
PROBABLE RETIREMENT YEAR.. 6-2055						
NET SALVAGE PERCENT.. -57						
1991	1,049,450.35	694,314	617,564	1,030,073	33.64	30,620
1997	23,625.38	12,901	11,475	25,617	34.69	738
1998	27,909.18	14,644	13,025	30,792	34.86	883
2000	1,030,102.71	493,912	439,314	1,177,947	35.26	33,407
2003	64,634.57	26,384	23,467	78,009	35.58	2,192
2004	2,432,229.18	926,392	823,988	2,994,612	35.90	83,415
2005	166,468.35	59,014	52,491	208,865	36.01	5,800
2011	6,243.07	1,067	949	8,853	36.82	240
2013	68,205.81	6,746	6,000	101,083	37.18	2,719
	6,507,010.60	3,645,857	3,242,840	6,973,167		202,168

PELTON  
INTERIM SURVIVOR CURVE.. IOWA 90-S1  
PROBABLE RETIREMENT YEAR.. 6-2055  
NET SALVAGE PERCENT.. -176

1957	2,658,179.64	4,936,048	3,702,299	3,634,277	28.45	127,743
1959	2,593.51	4,731	3,549	3,610	28.97	125
1960	79.36	143	107	112	29.25	4
1961	43.47	78	59	61	28.83	2
1962	1,550.79	2,771	2,078	2,202	29.14	76
1963	57.59	102	77	82	29.47	3
1964	879.84	1,538	1,154	1,275	29.80	43
1966	1,328.22	2,286	1,715	1,951	29.87	65
1971	1,665.01	2,720	2,040	2,555	30.69	83
1973	204,616.87	326,421	244,833	319,909	31.03	10,310
1983	3,129.18	4,323	3,242	5,394	32.44	166
1984	5,096.51	6,912	5,184	8,882	32.60	272
1985	212.68	283	212	375	32.79	11
1989	323,054.35	394,635	295,997	595,633	33.38	17,844
1992	16,682.18	18,827	14,121	31,922	33.97	940
1995	6,104.72	6,286	4,715	12,134	34.45	352
1997	10,262.79	9,852	7,390	20,936	34.69	604
1999	636,264.40	562,124	421,623	1,334,467	35.05	38,073
2003	12,453.52	8,937	6,703	27,668	35.58	778
2004	33,521.77	22,445	16,835	75,685	35.90	2,108
2006	25,963.78	14,905	11,180	60,480	36.16	1,673
2007	3,266.89	1,710	1,283	7,734	36.34	213

PORTLAND GENERAL ELECTRIC

ACCOUNT 333 WATER WHEELS, TURBINES AND GENERATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PELTON						
INTERIM SURVIVOR CURVE.. IOWA 90-S1						
PROBABLE RETIREMENT YEAR.. 6-2055						
NET SALVAGE PERCENT.. -176						
2009	14,414.29	5,999	4,500	35,284	36.60	964
2013	8,707.27	1,514	1,136	22,896	37.18	616
2014	135,570.70	14,443	10,833	363,342	37.41	9,712
	4,105,699.33	6,350,033	4,762,863	6,568,867		212,780
RIVER MILL						
INTERIM SURVIVOR CURVE.. IOWA 90-S1						
PROBABLE RETIREMENT YEAR.. 6-2055						
NET SALVAGE PERCENT.. -101						
1913	251,681.46	419,981	334,481	171,398	20.96	8,177
1920	12,750.00	20,804	16,569	9,059	22.14	409
1922	7,670.79	12,398	9,874	5,544	22.78	243
1924	3,735.33	6,045	4,814	2,694	22.14	122
1927	44,433.02	70,341	56,021	33,289	23.87	1,395
1929	212.50	336	268	160	23.38	7
1949	27,728.55	39,661	31,587	24,148	26.95	896
1951	281,544.08	397,830	316,840	249,064	27.25	9,140
1952	485.64	682	543	433	27.41	16
1954	98,663.16	136,598	108,789	89,524	27.79	3,221
1957	10,258.83	13,873	11,049	9,572	28.45	336
1959	42,795.92	56,859	45,284	40,736	28.97	1,406
1968	43,285.78	53,316	42,462	44,542	30.02	1,484
1996	1,885,888.11	1,367,661	1,089,233	2,701,402	34.55	78,188
1997	544,340.00	380,536	303,067	791,057	34.69	22,804
1998	331,669.11	222,796	177,439	489,216	34.86	14,034
1999	1,355.88	872	694	2,031	35.05	58
2005	6,208.98	2,818	2,244	10,236	36.01	284
2012	1,872,612.64	325,205	259,000	3,504,952	36.99	94,754
2013	376,067.79	47,621	37,926	717,970	37.18	19,311
2014	82,525.91	6,403	5,099	160,778	37.41	4,298
	5,925,913.48	3,582,636	2,853,284	9,057,802		260,583

PORTLAND GENERAL ELECTRIC

ACCOUNT 333 WATER WHEELS, TURBINES AND GENERATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
ROUND BUTTE						
INTERIM SURVIVOR CURVE.. IOWA 90-S1						
PROBABLE RETIREMENT YEAR.. 6-2055						
NET SALVAGE PERCENT.. -78						
1963	3,065,373.13	3,494,801	3,765,313	1,691,052	29.47	57,382
1966	11,036.45	12,253	13,201	6,443	29.87	216
1967	1,566.91	1,718	1,851	938	30.24	31
1968	225.22	246	265	136	30.02	5
1972	9,402.59	9,756	10,511	6,225	31.13	200
1978	13,001.73	12,497	13,464	9,679	31.94	303
1980	86,487.87	80,884	87,145	66,804	32.07	2,083
1981	2,950.64	2,718	2,928	2,324	32.17	72
1984	6,533.40	5,715	6,157	5,472	32.60	168
1987	133,495.43	109,710	118,202	119,420	33.23	3,594
1989	367,774.15	289,743	312,170	342,468	33.38	10,260
1993	3,423.80	2,427	2,615	3,480	34.00	102
1994	282.38	193	208	295	34.37	9
1999	33,317.82	18,984	20,453	38,852	35.05	1,108
2002	4,863,424.03	2,384,109	2,568,649	6,088,246	35.52	171,403
2003	171,778.69	79,499	85,653	220,114	35.58	6,186
2004	12,893.80	5,568	5,999	16,952	35.90	472
2005	34,922.82	14,036	15,122	47,040	36.01	1,306
2007	2,797.78	944	1,017	3,963	36.34	109
2008	42.00	13	14	61	36.36	2
2009	12,347.95	3,314	3,571	18,409	36.60	503
2010	315,693.06	73,276	78,948	482,986	36.69	13,164
2012	2,781,493.16	427,771	460,882	4,490,176	36.99	121,389
2013	61,868.11	6,938	7,475	102,650	37.18	2,761
2014	5,209,521.19	357,936	385,642	8,887,306	37.41	237,565
2015	3,871,847.09	90,973	98,015	6,793,873	37.52	181,073
	21,073,501.20	7,486,022	8,065,470	29,445,362		811,466

SULLIVAN  
INTERIM SURVIVOR CURVE.. IOWA 90-S1  
PROBABLE RETIREMENT YEAR.. 6-2035  
NET SALVAGE PERCENT.. -31

1913	47,256.62	54,570	39,584	22,323	13.78	1,620
1924	23,422.46	26,391	19,143	11,540	14.88	776
1949	622.98	651	472	344	16.83	20
1952	1,478,058.78	1,524,609	1,105,911	830,346	17.15	48,417
1954	7,644.29	7,821	5,673	4,341	17.24	252
1955	9,473.74	9,685	7,025	5,385	17.02	316

PORTLAND GENERAL ELECTRIC

ACCOUNT 333 WATER WHEELS, TURBINES AND GENERATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SULLIVAN						
INTERIM SURVIVOR CURVE.. IOWA 90-S1						
PROBABLE RETIREMENT YEAR.. 6-2035						
NET SALVAGE PERCENT.. -31						
1956	773.35	790	573	440	16.84	26
1958	521.93	527	382	301	17.13	18
1959	1,693.18	1,704	1,236	982	17.03	58
1961	2,196.97	2,180	1,581	1,297	17.44	74
1962	30,656.14	30,296	21,976	18,184	17.42	1,044
1964	596.68	584	424	358	17.46	21
1971	2,002.77	1,880	1,364	1,260	17.61	72
1985	9,569.46	7,838	5,685	6,851	18.28	375
1986	105,994.17	85,616	62,104	76,749	18.34	4,185
1987	175,508.44	139,559	101,232	128,684	18.45	6,975
1988	8,534.39	6,702	4,861	6,319	18.37	344
1989	530,766.48	409,047	296,712	398,592	18.55	21,487
1991	11,994.39	8,931	6,478	9,234	18.60	496
1993	215,402.67	154,295	111,922	170,256	18.65	9,129
1995	30,237.46	20,709	15,022	24,589	18.71	1,314
1996	521,201.02	348,829	253,031	429,742	18.67	23,018
1997	217,084.12	140,996	102,275	182,105	18.81	9,681
2004	933,808.33	461,425	334,706	888,583	18.99	46,792
2005	748,890.83	349,253	253,339	727,708	19.00	38,300
2007	1,976,744.23	796,800	577,978	2,011,557	19.12	105,207
2008	1,121,908.26	413,280	299,782	1,169,917	19.17	61,029
2011	982,753.40	243,835	176,872	1,110,535	19.25	57,690
2013	220,949.31	33,228	24,103	265,341	19.29	13,755
	9,416,266.85	5,282,031	3,831,447	8,503,863		452,491
	60,671,874.74	35,923,251	32,513,525	73,728,045		2,328,380
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						31.7 3.84

PORTLAND GENERAL ELECTRIC

ACCOUNT 334 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FARADAY						
INTERIM SURVIVOR CURVE.. IOWA 60-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2055						
NET SALVAGE PERCENT.. -58						
1913	60.03	92	80	15	2.76	5
1922	12.60	19	17	3	4.54	1
1924	277.61	417	364	75	4.65	16
1939	390.34	557	486	131	8.25	16
1945	253.27	353	308	92	9.50	10
1946	166.45	230	201	62	9.87	6
1947	750.40	1,031	899	287	10.24	28
1948	26.22	36	31	10	10.62	1
1949	166.45	226	197	66	11.02	6
1953	11,190.43	14,808	12,910	4,771	12.13	393
1954	73,751.74	96,741	84,344	32,184	12.58	2,558
1957	82,727.14	106,292	92,671	38,038	13.44	2,830
1958	14,194.95	18,055	15,741	6,687	13.93	480
1959	686.95	865	754	331	14.43	23
1960	202.34	252	220	100	14.92	7
1961	771.67	950	828	391	15.43	25
1963	14,147.68	17,015	14,835	7,519	16.47	457
1965	84,262.48	99,505	86,754	46,381	17.07	2,717
1967	413.27	475	414	239	18.17	13
1970	1,163.29	1,280	1,116	722	19.86	36
1971	1,181.11	1,287	1,122	744	20.01	37
1974	2,594.21	2,688	2,344	1,755	21.79	81
1975	1,548.54	1,585	1,382	1,065	22.00	48
1984	41,598.74	35,821	31,231	34,495	26.30	1,312
1985	36,536.65	30,636	26,710	31,018	26.97	1,150
1986	69,573.63	57,074	49,760	60,166	27.32	2,202
1991	175,055.81	126,041	109,889	166,699	29.26	5,697
1992	2,423.27	1,692	1,475	2,354	29.69	79
1996	843,096.26	514,321	448,412	883,681	31.01	28,497
1997	133,451.61	78,395	68,349	142,505	31.25	4,560
1998	67,430.00	38,035	33,161	73,379	31.52	2,328
2001	147,564.24	72,347	63,076	170,076	32.23	5,277
2002	8,973.10	4,154	3,622	10,556	32.58	324
2005	26,921.33	10,226	8,916	33,620	33.17	1,014
2007	4,602.89	1,471	1,282	5,990	33.52	179
2008	102,656.32	29,552	25,765	136,432	33.65	4,054
2009	165,086.84	42,047	36,659	224,178	33.82	6,629
2010	39,060.38	8,622	7,517	54,198	33.87	1,600

PORTLAND GENERAL ELECTRIC

ACCOUNT 334 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FARADAY						
INTERIM SURVIVOR CURVE.. IOWA 60-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2055						
NET SALVAGE PERCENT.. -58						
2012	75,803.51	11,186	9,753	110,017	33.96	3,240
2013	70,947.69	7,712	6,724	105,374	33.86	3,112
2014	279,287.40	18,887	16,467	424,807	33.59	12,647
	2,581,008.84	1,452,978	1,266,781	2,811,213		93,695

NORTH FORK						
INTERIM SURVIVOR CURVE.. IOWA 60-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2055						
NET SALVAGE PERCENT.. -78						
1957	213,619.17	309,213	328,264	51,978	13.44	3,867
1959	21,040.74	29,835	31,673	5,779	14.43	400
1960	1,372.20	1,925	2,044	399	14.92	27
1963	592.85	803	852	203	16.47	12
1967	700.51	907	963	284	18.17	16
1971	7,825.14	9,608	10,200	3,729	20.01	186
1981	29,033.18	29,953	31,798	19,881	25.02	795
1984	19,868.92	19,275	20,463	14,904	26.30	567
1985	21,011.65	19,849	21,072	16,329	26.97	605
1991	99,341.95	80,581	85,546	91,283	29.26	3,120
1992	723.28	569	604	683	29.69	23
1993	889.49	680	722	861	29.85	29
2001	205,631.34	113,577	120,575	245,449	32.23	7,616
2002	15,179.00	7,916	8,404	18,615	32.58	571
2009	89,766.61	25,757	27,344	132,441	33.82	3,916
2010	107,245.56	26,668	28,311	162,586	33.87	4,800
2011	115,994.30	24,157	25,645	180,825	33.96	5,325
2015	144,277.36	3,904	4,145	252,669	32.50	7,774
	1,094,113.25	705,177	748,624	1,198,898		39,649

OAK GROVE						
INTERIM SURVIVOR CURVE.. IOWA 60-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2055						
NET SALVAGE PERCENT.. -57						
1920	641.12	961	616	391	4.50	87
1925	12,243.70	18,265	11,705	7,517	4.74	1,586
1926	77.17	115	74	47	4.84	10

PORTLAND GENERAL ELECTRIC

ACCOUNT 334 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OAK GROVE						
INTERIM SURVIVOR CURVE.. IOWA 60-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2055						
NET SALVAGE PERCENT.. -57						
1928	76.60	113	72	48	5.96	8
1930	40.79	60	38	26	6.24	4
1931	4,602.34	6,716	4,304	2,922	6.41	456
1933	65.73	95	61	42	6.79	6
1935	718.29	1,035	663	464	7.22	64
1940	47.82	67	43	32	8.54	4
1943	1,873.65	2,623	1,681	1,261	8.80	143
1945	89.45	124	79	61	9.50	6
1949	225,795.09	304,089	194,881	159,617	11.02	14,484
1950	148.99	201	129	105	10.84	10
1952	12,726.50	16,876	10,815	9,165	11.68	785
1953	15,253.44	20,056	12,853	11,095	12.13	915
1954	34.60	45	29	25	12.58	2
1955	418.29	540	346	311	13.03	24
1957	14,980.35	19,126	12,257	11,262	13.44	838
1960	22,065.06	27,301	17,496	17,146	14.92	1,149
1962	229.34	277	178	183	15.94	11
1963	913.20	1,091	699	735	16.47	45
1965	68.71	81	52	56	17.07	3
1969	694.19	770	493	596	19.29	31
1970	86,782.37	94,856	60,790	75,458	19.86	3,799
1971	1,049.93	1,137	729	920	20.01	46
1972	702.71	749	480	623	20.60	30
1981	1,910.97	1,739	1,114	1,886	25.02	75
1986	11,953.71	9,744	6,245	12,523	27.32	458
1987	41,669.18	33,188	21,269	44,151	27.68	1,595
1989	368,250.69	278,843	178,702	399,452	28.45	14,040
1990	22,499.07	16,574	10,622	24,702	28.85	856
1996	49,041.65	29,728	19,052	57,944	31.01	1,869
1997	425,680.79	248,481	159,244	509,075	31.25	16,290
1998	80,845.10	45,313	29,040	97,887	31.52	3,106
2001	302,947.43	147,587	94,584	381,044	32.23	11,823
2003	7,673.04	3,327	2,132	9,915	32.75	303
2006	4,711.83	1,638	1,050	6,348	33.42	190
2009	692.42	175	112	975	33.82	29
2011	605,154.55	111,161	71,240	878,853	33.96	25,879
2012	57,494.69	8,431	5,403	84,863	33.96	2,499
2013	275,266.19	29,733	19,055	413,113	33.86	12,201
2015	594,437.00	14,186	9,091	924,175	32.50	28,436
	3,252,567.74	1,497,217	959,520	4,147,011		144,195

PORTLAND GENERAL ELECTRIC

ACCOUNT 334 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PELTON						
INTERIM SURVIVOR CURVE.. IOWA 60-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2055						
NET SALVAGE PERCENT.. -176						
1943	308.11	758	454	396	8.80	45
1949	6,897.58	16,330	9,779	9,258	11.02	840
1956	4,536.71	10,207	6,112	6,409	13.49	475
1957	145,563.94	326,708	195,646	206,111	13.44	15,336
1959	1,403.15	3,085	1,847	2,025	14.43	140
1960	350.87	763	457	511	14.92	34
1961	1,244.11	2,676	1,602	1,831	15.43	119
1962	155.63	331	198	231	15.94	14
1963	2,536.23	5,328	3,191	3,809	16.47	231
1964	29,538.08	61,299	36,708	44,817	16.99	2,638
1969	9,971.62	19,452	11,649	15,873	19.29	823
1971	359.01	684	410	581	20.01	29
1974	2,228.22	4,032	2,415	3,735	21.79	171
1977	106.86	184	110	185	23.23	8
1978	340.78	578	346	594	23.48	25
1981	119.20	191	114	215	25.02	9
1983	89.24	137	82	164	25.98	6
1985	25,837.22	37,845	22,663	48,648	26.97	1,804
1990	95,333.04	123,456	73,930	189,189	28.85	6,558
1991	57,943.68	72,878	43,642	116,282	29.26	3,974
1992	8,587.47	10,471	6,270	17,431	29.69	587
1993	56,051.22	66,491	39,817	114,884	29.85	3,849
1994	2,605.24	2,984	1,787	5,404	30.31	178
1997	6,660.64	6,835	4,093	14,290	31.25	457
1998	51,807.41	51,047	30,569	112,419	31.52	3,567
2001	694,740.13	594,995	356,307	1,561,176	32.23	48,439
2003	14,124.99	10,768	6,448	32,537	32.75	993
2004	67,126.29	47,948	28,713	156,555	32.94	4,753
2006	6,533.59	3,992	2,391	15,642	33.42	468
2008	36,714.93	18,463	11,056	90,277	33.65	2,683
2010	117,473.77	45,295	27,124	297,103	33.87	8,772
2011	244,848.55	79,066	47,348	628,434	33.96	18,505
2012	378,801.69	97,649	58,476	987,017	33.96	29,064
2013	354,621.96	67,338	40,325	938,432	33.86	27,715
2014	76,182.16	8,999	5,389	204,874	33.59	6,099
2015	24,841.60	1,042	624	67,939	32.50	2,090
	2,526,584.92	1,800,305	1,078,094	5,895,280		191,498



PORTLAND GENERAL ELECTRIC

ACCOUNT 334 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
RIVER MILL						
INTERIM SURVIVOR CURVE.. IOWA 60-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2055						
NET SALVAGE PERCENT.. -101						
1913	18,694.90	36,592	27,577	10,000	2.76	3,623
1920	117.78	226	170	66	4.50	15
1922	881.35	1,689	1,273	499	4.54	110
1923	116.14	222	167	66	4.58	14
1924	40.00	77	58	22	4.65	5
1925	106.32	203	153	61	4.74	13
1926	91.20	174	131	52	4.84	11
1927	908.45	1,713	1,291	535	5.84	92
1928	25.35	48	36	15	5.96	3
1931	355.87	665	501	214	6.41	33
1936	38.61	71	54	24	7.46	3
1946	1,282.06	2,257	1,701	876	9.87	89
1950	948.00	1,635	1,232	673	10.84	62
1951	69,337.14	118,658	89,423	49,944	11.26	4,436
1953	59.31	100	75	44	12.13	4
1954	24,132.24	40,270	30,348	18,157	12.58	1,443
1960	1,188.18	1,882	1,418	970	14.92	65
1961	100.65	158	119	83	15.43	5
1989	78,057.47	75,671	57,027	99,868	28.45	3,510
1990	241.50	228	172	314	28.85	11
1991	81,514.51	74,664	56,269	107,576	29.26	3,677
1992	181,095.29	160,816	121,195	242,807	29.69	8,178
1993	72.80	63	47	99	29.85	3
1996	676,755.20	525,203	395,805	964,473	31.01	31,102
1997	216,124.90	161,514	121,721	312,690	31.25	10,006
1998	84,126.12	60,366	45,493	123,600	31.52	3,921
1999	66,417.67	45,603	34,367	99,132	31.81	3,116
2001	13,551.03	8,452	6,370	20,868	32.23	647
2002	4,172.62	2,457	1,852	6,535	32.58	201
2004	53,781.64	27,977	21,084	87,017	32.94	2,642
2007	75,620.00	30,749	23,173	128,823	33.52	3,843
2010	17,917.42	5,031	3,791	32,223	33.87	951
2011	821,227.23	193,128	145,546	1,505,121	33.96	44,320
2014	96,082.17	8,266	6,229	186,896	33.59	5,564
2015	28,101.01	859	647	55,836	32.50	1,718
	2,613,282.13	1,587,687	1,196,518	4,056,179		133,436

PORTLAND GENERAL ELECTRIC

ACCOUNT 334 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
ROUND BUTTE						
INTERIM SURVIVOR CURVE.. IOWA 60-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2055						
NET SALVAGE PERCENT.. -78						
1963	143,153.99	193,964	154,851	99,963	16.47	6,069
1977	108.42	120	96	97	23.23	4
1980	29,515.74	30,961	24,718	27,820	24.74	1,124
1981	434.52	448	358	416	25.02	17
1985	35,408.30	33,448	26,703	36,324	26.97	1,347
1988	17,372.28	15,307	12,220	18,702	28.06	667
1991	103,524.96	83,974	67,040	117,234	29.26	4,007
1992	860.49	677	540	991	29.69	33
1993	56,051.79	42,882	34,235	65,537	29.85	2,196
1994	338.74	250	200	403	30.31	13
1996	80,901.45	55,600	44,388	99,616	31.01	3,212
2001	473,248.33	261,391	208,681	633,701	32.23	19,662
2003	639,641.15	314,471	251,057	887,504	32.75	27,099
2006	12,359.37	4,871	3,889	18,111	33.42	542
2007	148,677.81	53,538	42,742	221,905	33.52	6,620
2008	60,748.80	19,702	15,729	92,404	33.65	2,746
2009	107,524.75	30,853	24,631	166,763	33.82	4,931
2011	1,279.02	266	212	2,064	33.96	61
2015	400,882.36	10,846	8,659	704,912	32.50	21,690
	2,312,032.27	1,153,569	920,949	3,194,468		102,040

SULLIVAN  
INTERIM SURVIVOR CURVE.. IOWA 60-R2.5  
PROBABLE RETIREMENT YEAR.. 6-2035  
NET SALVAGE PERCENT.. -31

1952	45,387.83	50,967	29,031	30,427	10.58	2,876
1954	153.33	170	97	104	10.96	9
1955	744.71	820	467	508	11.44	44
1956	186.81	205	117	128	11.42	11
1959	35.00	38	22	24	12.47	2
1970	14,632.69	14,392	8,198	10,971	15.10	727
1979	1,237.74	1,118	637	985	16.41	60
1993	511,556.08	372,463	212,159	457,979	17.98	25,472
1994	1,985.08	1,415	806	1,794	18.02	100
1997	39,453.80	26,008	14,814	36,870	18.26	2,019
1999	5,418.88	3,362	1,915	5,184	18.34	283

PORTLAND GENERAL ELECTRIC

ACCOUNT 334 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SULLIVAN						
INTERIM SURVIVOR CURVE.. IOWA 60-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2035						
NET SALVAGE PERCENT.. -31						
2007	3,617,204.68	1,486,006	846,447	3,892,092	18.60	209,252
2008	23,901.11	8,992	5,122	26,189	18.61	1,407
2014	25,766.64	2,525	1,438	32,316	18.54	1,743
	4,287,664.38	1,968,481	1,121,270	4,495,570		244,005
	18,667,253.53	10,165,414	7,291,756	25,798,619		948,518
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						27.2 5.08

PORTLAND GENERAL ELECTRIC

ACCOUNT 335 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FARADAY						
INTERIM SURVIVOR CURVE.. IOWA 55-R0.5						
PROBABLE RETIREMENT YEAR.. 6-2055						
NET SALVAGE PERCENT.. -58						
1913	117.58	179	89	97	3.88	25
1945	39.88	52	26	37	15.71	2
1946	127.95	164	81	121	15.97	8
1951	21.36	27	13	20	17.47	1
1957	125,572.99	149,717	74,307	124,098	19.02	6,525
1959	1,204.75	1,409	699	1,204	19.83	61
1960	179.23	207	103	180	20.26	9
1961	975.46	1,126	559	982	20.13	49
1963	159.99	180	89	163	21.03	8
1965	79.36	88	44	82	21.44	4
1966	156.77	172	85	162	21.93	7
1969	57.59	61	30	61	22.47	3
1972	33.25	34	17	36	23.17	2
1974	1,246.13	1,258	624	1,345	23.44	57
1976	1,056.24	1,035	514	1,155	24.19	48
1979	2,929.22	2,754	1,367	3,261	24.85	131
1980	511.97	477	237	572	24.74	23
1989	1,882.56	1,490	740	2,235	26.41	85
1990	8,000.00	6,189	3,072	9,568	26.58	360
1992	57,955.55	42,818	21,251	70,318	26.75	2,629
1995	12,874.06	8,800	4,368	15,973	26.89	594
1997	2,400.00	1,543	766	3,026	26.95	112
1998	9,912.67	6,140	3,047	12,615	27.14	465
1999	213.11	127	63	274	27.17	10
	227,707.67	226,047	112,191	247,587		11,218

NORTH FORK  
INTERIM SURVIVOR CURVE.. IOWA 55-R0.5  
PROBABLE RETIREMENT YEAR.. 6-2055  
NET SALVAGE PERCENT.. -78

1957	145,795.14	195,830	157,007	102,508	19.02	5,389
1959	198.94	262	210	144	19.83	7
1960	249.81	326	261	183	20.26	9
1961	85.31	111	89	63	20.13	3
1963	109.25	139	111	83	21.03	4
1983	14,537.70	14,548	11,664	14,213	25.31	562
1989	886.01	790	633	944	26.41	36
1996	32,867.81	24,525	19,663	38,842	27.01	1,438

PORTLAND GENERAL ELECTRIC

ACCOUNT 335 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NORTH FORK						
INTERIM SURVIVOR CURVE.. IOWA 55-R0.5						
PROBABLE RETIREMENT YEAR.. 6-2055						
NET SALVAGE PERCENT.. -78						
1997	237,733.98	172,229	138,085	285,082	26.95	10,578
1998	9,368.58	6,537	5,241	11,435	27.14	421
1999	8,456.55	5,687	4,560	10,493	27.17	386
2001	1,207.40	748	600	1,549	27.17	57
2012	38,742.10	8,593	6,889	62,071	24.59	2,524
	490,238.58	430,325	345,014	527,611		21,414

OAK GROVE

INTERIM SURVIVOR CURVE.. IOWA 55-R0.5  
PROBABLE RETIREMENT YEAR.. 6-2055  
NET SALVAGE PERCENT.. -57

1925	1,482.41	2,127	775	1,553	8.51	182
1944	268.72	347	126	296	15.46	19
1954	632.46	763	278	715	18.50	39
1956	3,365.79	3,993	1,454	3,830	19.24	199
1957	44.79	53	19	51	19.02	3
1958	2,568.06	3,014	1,098	2,934	19.42	151
1960	11.12	13	5	13	20.26	1
1965	21,912.56	24,151	8,795	25,608	21.44	1,194
1966	46.37	50	18	55	21.93	3
1973	450.84	457	166	541	23.29	23
1975	304.39	300	109	369	24.01	15
1979	1,732.37	1,618	589	2,131	24.85	86
1980	3,008.99	2,784	1,014	3,710	24.74	150
1981	2,854.62	2,598	946	3,536	25.02	141
1983	1,730.00	1,527	556	2,160	25.31	85
1990	1,166.79	897	327	1,505	26.58	57
1991	710.45	536	195	920	26.52	35
1992	2,059.00	1,512	551	2,682	26.75	100
1993	33,933.15	24,336	8,862	44,413	26.76	1,660
1994	595.17	416	151	783	26.81	29
1997	1,108.54	708	258	1,483	26.95	55
2004	12,992.63	6,099	2,221	18,177	26.96	674
2013	201,837.14	30,262	11,020	305,864	23.68	12,917
	294,816.36	108,561	39,533	423,329		17,818

PORTLAND GENERAL ELECTRIC

ACCOUNT 335 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PELTON						
INTERIM SURVIVOR CURVE.. IOWA 55-R0.5						
PROBABLE RETIREMENT YEAR.. 6-2055						
NET SALVAGE PERCENT.. -176						
1936	8.51	20	10	13	12.24	1
1939	33.63	79	40	52	13.59	4
1956	72.37	151	77	122	19.24	6
1957	116,162.98	241,932	123,830	196,780	19.02	10,346
1961	106.82	215	110	185	20.13	9
1962	123.95	247	126	216	20.58	10
1973	1,127.27	2,010	1,029	2,082	23.29	89
1989	2,612.98	3,612	1,849	5,363	26.41	203
1993	15,643.18	19,722	10,094	33,081	26.76	1,236
1998	14,367.90	15,545	7,957	31,699	27.14	1,168
2011	30,470.19	12,749	6,525	77,572	25.18	3,081
	180,729.78	296,282	151,648	347,166		16,153

RIVER MILL  
INTERIM SURVIVOR CURVE.. IOWA 55-R0.5  
PROBABLE RETIREMENT YEAR.. 6-2055  
NET SALVAGE PERCENT.. -101

1998	11,201.61	8,826	4,378	18,137	27.14	668
1999	4,295.67	3,262	1,618	7,016	27.17	258
2008	4,618.84	2,061	1,022	8,261	26.28	314
	20,116.12	14,149	7,019	33,414		1,240

ROUND BUTTE  
INTERIM SURVIVOR CURVE.. IOWA 55-R0.5  
PROBABLE RETIREMENT YEAR.. 6-2055  
NET SALVAGE PERCENT.. -78

1930	61.30	97	56	54	10.65	5
1960	105.31	137	78	109	20.26	5
1963	278,577.13	354,049	202,618	293,250	21.03	13,944
1966	2,506.39	3,092	1,770	2,692	21.93	123
1973	1,043.29	1,200	687	1,170	23.29	50
1975	32.59	36	21	37	24.01	2
1978	1,637.10	1,759	1,007	1,907	24.61	77
1980	312.50	328	188	369	24.74	15
1981	2,122.89	2,190	1,253	2,525	25.02	101
1986	529.45	500	286	656	26.06	25

PORTLAND GENERAL ELECTRIC

ACCOUNT 335 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
ROUND BUTTE						
INTERIM SURVIVOR CURVE.. IOWA 55-R0.5						
PROBABLE RETIREMENT YEAR.. 6-2055						
NET SALVAGE PERCENT.. -78						
1989	1,866.17	1,664	952	2,369	26.41	90
1990	36,174.68	31,526	18,042	46,349	26.58	1,744
1991	6,010.58	5,138	2,940	7,758	26.52	293
1997	26,127.23	18,928	10,832	35,674	26.95	1,324
1999	86,552.91	58,205	33,310	120,754	27.17	4,444
2001	23,905.65	14,808	8,474	34,078	27.17	1,254
2005	39,009.05	19,539	11,182	58,254	26.81	2,173
2007	16,229.09	7,023	4,019	24,869	26.47	940
2008	190,321.03	75,207	43,040	295,731	26.28	11,253
2009	53,711.82	19,141	10,954	84,653	25.97	3,260
2013	8,903.61	1,514	866	14,982	23.68	633
	775,739.77	616,081	352,575	1,028,242		41,755

SULLIVAN

INTERIM SURVIVOR CURVE.. IOWA 55-R0.5  
 PROBABLE RETIREMENT YEAR.. 6-2035  
 NET SALVAGE PERCENT.. -31

1949	204.03	222	129	139	13.50	10
1952	766.21	829	480	523	13.42	39
1977	242.27	224	130	188	16.14	12
2005	13,877.39	7,006	4,059	14,120	16.75	843
2006	94,135.78	44,752	25,931	97,387	16.68	5,839
	109,225.68	53,033	30,729	112,357		6,743
	2,098,573.96	1,744,478	1,038,709	2,719,706		116,341

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 23.4 5.54

PORTLAND GENERAL ELECTRIC

ACCOUNT 336 ROADS, RAILROADS AND BRIDGES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FARADAY						
INTERIM SURVIVOR CURVE.. IOWA 75-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2055						
NET SALVAGE PERCENT.. -58						
1913	23,058.96	32,491	19,835	16,598	12.44	1,334
1922	37,228.20	50,597	30,889	27,932	15.20	1,838
1936	1,504.18	1,908	1,165	1,212	19.50	62
1941	26.77	33	20	22	20.74	1
1946	3,958.84	4,739	2,893	3,362	22.24	151
1947	4,961.64	5,907	3,606	4,233	22.41	189
1949	152.00	179	109	131	22.79	6
1950	123.91	145	89	107	22.99	5
1955	549.16	614	375	493	24.97	20
1956	30,953.96	34,338	20,963	27,945	25.25	1,107
1957	63,908.98	70,300	42,917	58,059	25.53	2,274
1960	620.24	669	408	572	25.80	22
1961	706.04	754	460	655	26.15	25
1962	9,391.63	9,924	6,058	8,780	26.50	331
1963	292.51	306	187	275	26.87	10
1965	51,658.47	52,759	32,208	49,412	27.62	1,789
1966	382.63	389	237	367	27.42	13
1970	5,448.91	5,288	3,228	5,381	28.58	188
1973	348.82	326	199	352	29.44	12
1977	7,496.84	6,658	4,065	7,780	29.99	259
1979	86,949.33	75,216	45,918	91,462	30.17	3,032
1981	9,568.02	7,979	4,871	10,246	30.86	332
1986	13,654.10	10,437	6,372	15,202	31.48	483
1987	17,714.83	13,242	8,084	19,905	31.74	627
1989	5,448.29	3,901	2,381	6,227	31.98	195
1993	315,181.22	203,925	124,493	373,494	32.45	11,510
1995	196,581.46	120,326	73,457	237,142	32.41	7,317
1996	70,426.96	41,661	25,433	85,841	32.58	2,635
1997	26,344.62	15,093	9,214	32,410	32.52	997
1998	88,950.85	48,937	29,875	110,667	32.75	3,379
1999	48,805.31	25,833	15,771	61,342	32.76	1,872
2001	140,800.13	68,074	41,558	180,906	32.89	5,500
2002	109,516.78	50,457	30,803	142,233	32.80	4,336
2003	64,270.37	27,925	17,048	84,499	32.95	2,564
2004	88,507.16	36,191	22,094	117,747	32.94	3,575
2005	128,983.10	49,440	30,182	173,611	32.79	5,295
2006	44,756.92	15,855	9,679	61,037	32.87	1,857
2007	257,549.15	83,705	51,100	355,827	32.82	10,842
2012	19,516.77	3,053	1,864	28,973	31.84	910
	1,976,298.06	1,179,574	720,109	2,402,442		76,894



PORTLAND GENERAL ELECTRIC

ACCOUNT 336 ROADS, RAILROADS AND BRIDGES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NORTH FORK						
INTERIM SURVIVOR CURVE.. IOWA 75-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2055						
NET SALVAGE PERCENT.. -78						
1957	75,638.78	93,734	60,883	73,754	25.53	2,889
1958	674,338.75	828,223	537,953	662,370	25.83	25,643
1959	11,621.54	14,141	9,185	11,501	26.15	440
1960	207.83	253	164	206	25.80	8
1961	2,957.48	3,558	2,311	2,953	26.15	113
1962	668.85	796	517	674	26.50	25
1963	1,493.63	1,759	1,143	1,516	26.87	56
1964	5,230.00	6,088	3,954	5,355	27.24	197
1965	1,396.21	1,606	1,043	1,442	27.62	52
1988	20,051.01	16,589	10,775	24,916	31.67	787
1997	7,204.75	4,650	3,020	9,804	32.52	301
2000	28,384.04	16,208	10,528	39,996	32.81	1,219
2004	621.42	286	186	920	32.94	28
2005	1,927.91	833	541	2,891	32.79	88
2007	514,032.85	188,211	122,248	792,730	32.82	24,154
2008	9,596.91	3,191	2,073	15,010	32.66	460
2009	159,198.47	47,153	30,627	252,746	32.56	7,762
2010	137,233.47	35,469	23,038	221,238	32.38	6,833
2013	928,110.94	122,251	79,405	1,572,632	31.28	50,276
	2,579,914.84	1,384,999	899,594	3,692,654		121,331

OAK GROVE

INTERIM SURVIVOR CURVE.. IOWA 75-R1.5  
 PROBABLE RETIREMENT YEAR.. 6-2055  
 NET SALVAGE PERCENT.. -57

1925	1,413,299.10	1,887,601	1,813,325	405,555	15.88	25,539
1926	3,545.77	4,733	4,547	1,020	15.77	65
1927	1,498.99	1,979	1,901	452	16.76	27
1928	3,877.14	5,113	4,912	1,175	16.67	70
1930	4,936.20	6,428	6,175	1,575	17.59	90
1936	230.66	291	280	83	19.50	4
1937	56,152.47	70,589	67,811	20,348	19.54	1,041
1938	457.80	574	551	167	19.59	9
1939	2,543.28	3,177	3,052	941	19.65	48
1940	3,281.02	4,045	3,886	1,265	20.65	61
1943	1,038.36	1,265	1,215	415	20.95	20
1944	159.61	192	184	66	21.96	3

PORTLAND GENERAL ELECTRIC

ACCOUNT 336 ROADS, RAILROADS AND BRIDGES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OAK GROVE						
INTERIM SURVIVOR CURVE.. IOWA 75-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2055						
NET SALVAGE PERCENT.. -57						
1946	2,419.12	2,877	2,764	1,034	22.24	46
1947	2,232.51	2,641	2,537	968	22.41	43
1953	23,989.64	27,073	26,008	11,656	24.45	477
1954	4,559.65	5,107	4,906	2,253	24.71	91
1955	1,397.55	1,553	1,492	702	24.97	28
1957	328.19	359	345	170	25.53	7
1958	1,103.66	1,196	1,149	584	25.83	23
1959	11,388.40	12,223	11,742	6,138	26.15	235
1960	3,962.25	4,246	4,079	2,142	25.80	83
1961	1,182.17	1,254	1,205	651	26.15	25
1962	137.11	144	138	77	26.50	3
1963	365.76	380	365	209	26.87	8
1964	3,799.05	3,901	3,747	2,217	27.24	81
1965	1,786.08	1,813	1,742	1,062	27.62	38
1966	5,668.21	5,727	5,502	3,397	27.42	124
1968	1,349.88	1,329	1,277	843	28.26	30
1969	37,284.26	36,474	35,039	23,498	28.13	835
1971	545.01	518	498	358	29.03	12
1978	42,583.90	37,105	35,645	31,212	30.07	1,038
1979	132,383.99	113,794	109,316	98,527	30.17	3,266
1981	34,053.98	28,219	27,109	26,356	30.86	854
1997	11,204.14	6,378	6,127	11,463	32.52	352
1998	36,944.27	20,196	19,401	38,601	32.75	1,179
1999	30,655.93	16,123	15,489	32,641	32.76	996
2000	63,115.62	31,789	30,538	68,553	32.81	2,089
2001	8,136.39	3,909	3,755	9,019	32.89	274
2002	33,218.92	15,208	14,610	37,544	32.80	1,145
2003	5,791.79	2,501	2,403	6,691	32.95	203
2004	25,880.44	10,516	10,102	30,530	32.94	927
2009	36,947.35	9,652	9,272	48,735	32.56	1,497
2010	107,015.18	24,396	23,436	144,578	32.38	4,465
2011	130,042.70	25,072	24,085	180,082	32.13	5,605
2012	29,636.01	4,606	4,425	42,104	31.84	1,322
	2,322,129.51	2,444,266	2,348,085	1,297,658		54,378

PORTLAND GENERAL ELECTRIC

ACCOUNT 336 ROADS, RAILROADS AND BRIDGES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PELTON						
INTERIM SURVIVOR CURVE.. IOWA 75-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2055						
NET SALVAGE PERCENT.. -176						
1937	9.75	22	10	17	19.54	1
1957	390,831.24	750,987	327,817	750,878	25.53	29,412
1958	106.50	203	89	205	25.83	8
1959	752.89	1,421	620	1,458	26.15	56
1961	1,342.33	2,504	1,093	2,612	26.15	100
1962	200.09	369	161	391	26.50	15
1964	18,707.88	33,768	14,740	36,894	27.24	1,354
1969	14,065.58	24,189	10,559	28,262	28.13	1,005
1970	2,688.90	4,558	1,990	5,432	28.58	190
1990	69,985.17	85,705	37,411	155,748	31.97	4,872
1992	70,567.60	81,919	35,759	159,008	32.37	4,912
1995	131,047.19	140,119	61,164	300,526	32.41	9,273
1999	482,008.70	445,665	194,539	1,135,805	32.76	34,670
2002	9,049.94	7,284	3,180	21,798	32.80	665
2003	3,849.40	2,922	1,275	9,349	32.95	284
2004	32,290.03	23,064	10,068	79,053	32.94	2,400
2005	206,101.97	138,001	60,239	508,602	32.79	15,511
2008	621,694.18	320,526	139,914	1,575,962	32.66	48,254
2009	63,910.36	29,352	12,813	163,580	32.56	5,024
2010	29,168.32	11,689	5,102	75,402	32.38	2,329
	2,148,378.02	2,104,267	918,543	5,010,980		160,335

RIVER MILL  
INTERIM SURVIVOR CURVE.. IOWA 75-R1.5  
PROBABLE RETIREMENT YEAR.. 6-2055  
NET SALVAGE PERCENT.. -101

1913	228.45	410	313	146	12.44	12
1928	701.20	1,184	903	506	16.67	30
1954	1,233.79	1,769	1,350	1,130	24.71	46
1956	115.43	163	124	108	25.25	4
1958	146.54	203	155	140	25.83	5
1964	111.75	147	112	112	27.24	4
1965	1,794.08	2,331	1,778	1,828	27.62	66
1966	28,021.10	36,243	27,650	28,672	27.42	1,046
1970	11,777.68	14,540	11,093	12,580	28.58	440
1986	10,479.07	10,190	7,774	13,289	31.48	422
1987	358.23	341	260	460	31.74	14
1988	8,024.72	7,497	5,720	10,410	31.67	329

PORTLAND GENERAL ELECTRIC

ACCOUNT 336 ROADS, RAILROADS AND BRIDGES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
RIVER MILL						
INTERIM SURVIVOR CURVE.. IOWA 75-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2055						
NET SALVAGE PERCENT.. -101						
1994	18,459.39	14,760	11,261	25,843	32.55	794
1995	13.43	10	8	19	32.41	1
2001	9,987.06	6,143	4,687	15,387	32.89	468
2003	34,524.13	19,083	14,559	54,835	32.95	1,664
2008	38,638.72	14,508	11,068	66,596	32.66	2,039
2009	293,404.37	98,133	74,867	514,876	32.56	15,813
	458,019.14	227,655	173,680	746,938		23,197

ROUND BUTTE  
INTERIM SURVIVOR CURVE.. IOWA 75-R1.5  
PROBABLE RETIREMENT YEAR.. 6-2055  
NET SALVAGE PERCENT.. -78

1957	11,166.98	13,839	8,388	11,489	25.53	450
1963	566,942.78	667,558	404,618	604,540	26.87	22,499
1965	44.35	51	31	48	27.62	2
1966	235.29	270	164	255	27.42	9
1967	1,341.85	1,518	920	1,468	27.83	53
1969	1,318.91	1,463	887	1,461	28.13	52
1995	1,878.66	1,295	785	2,559	32.41	79
1996	210.26	140	85	289	32.58	9
1998	15,822.36	9,807	5,944	22,220	32.75	678
2000	5,225.94	2,984	1,809	7,494	32.81	228
2002	767.91	399	242	1,125	32.80	34
2003	7,310.45	3,578	2,169	10,844	32.95	329
2007	37,321.41	13,665	8,283	58,150	32.82	1,772
2010	190,712.59	49,291	29,876	309,592	32.38	9,561
2011	102,730.89	22,455	13,610	169,251	32.13	5,268
2012	191,440.22	33,736	20,448	320,316	31.84	10,060
2013	234,276.70	30,859	18,704	398,308	31.28	12,734
2015	206,975.02	6,410	3,885	364,530	28.15	12,950
	1,575,722.57	859,318	520,847	2,283,939		76,767
	11,060,462.14	8,200,079	5,580,858	15,434,611		512,902

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 30.1 4.64

PORTLAND GENERAL ELECTRIC

ACCOUNT 341 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BEAVER - CT						
INTERIM SURVIVOR CURVE.. IOWA 70-R3						
PROBABLE RETIREMENT YEAR.. 6-2030						
NET SALVAGE PERCENT.. -6						
1974	14,526,171.34	11,629,914	14,727,563	670,178	13.45	49,827
1977	5,459,995.93	4,278,191	5,417,695	369,901	13.58	27,239
1978	925,002.89	720,670	912,622	67,881	13.52	5,021
1979	240,644.76	185,293	234,646	20,437	13.75	1,486
1980	347,520.77	265,449	336,152	32,220	13.76	2,342
1981	2,193,860.59	1,660,867	2,103,242	222,250	13.81	16,093
1984	38,845.66	28,535	36,135	5,041	13.95	361
1985	34.00	25	32	4	13.95	
1986	502,213.97	361,197	457,402	74,944	13.98	5,361
1987	572,763.47	408,355	517,121	90,008	13.87	6,489
1988	266,679.42	187,360	237,264	45,416	13.99	3,246
1989	12,905.85	8,955	11,340	2,340	13.98	167
1990	37,302.74	25,512	32,307	7,234	14.02	516
1991	110,092.64	74,057	93,782	22,916	14.11	1,624
1992	130,510.11	86,477	109,510	28,830	14.09	2,046
1993	306,039.09	199,247	252,317	72,085	14.13	5,102
1994	41,366.78	26,493	33,549	10,299	14.09	731
1995	105,453.61	65,995	83,573	28,208	14.22	1,984
1996	137,698.70	84,540	107,057	38,903	14.17	2,745
1997	115,732.93	69,447	87,944	34,733	14.18	2,449
1998	362,567.07	211,838	268,261	116,060	14.25	8,145
1999	131,391.28	74,679	94,570	44,705	14.27	3,133
2000	110,165.82	60,817	77,016	39,760	14.26	2,788
2001	60,250.84	32,227	40,811	23,055	14.24	1,619
2003	1,005,552.85	496,916	629,271	436,616	14.31	30,511
2004	584,085.27	275,513	348,896	270,234	14.34	18,845
2005	824,498.23	369,863	468,377	405,591	14.31	28,343
2006	267,506.17	113,139	143,274	140,283	14.31	9,803
2007	131,556.72	51,917	65,745	73,705	14.33	5,143
2008	77,356.98	28,166	35,668	46,330	14.33	3,233
2009	47,803.37	15,779	19,982	30,690	14.38	2,134
2010	199,703.25	58,552	74,147	137,538	14.38	9,565
2011	217,628.60	55,019	69,673	161,013	14.37	11,205
2012	1,147,831.32	238,473	301,991	914,710	14.36	63,698
2013	425,389.75	66,825	84,624	366,289	14.36	25,508
2014	1,103,575.58	110,662	140,137	1,029,653	14.35	71,753
2015	2,637,458.62	94,495	119,664	2,676,042	14.31	187,005
	35,405,156.97	22,721,459	28,773,362	8,756,104		617,260

PORTLAND GENERAL ELECTRIC

ACCOUNT 341 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
COYOTE SPRINGS - CT						
INTERIM SURVIVOR CURVE.. IOWA 70-R3						
PROBABLE RETIREMENT YEAR.. 6-2040						
NET SALVAGE PERCENT.. -5						
1995	9,504,213.10	4,684,342	6,375,337	3,604,086	23.17	155,550
1996	353,596.21	169,413	230,569	140,707	23.24	6,055
1997	261,090.83	121,227	164,989	109,157	23.34	4,677
1998	3,582.19	1,613	2,195	1,566	23.31	67
1999	57,973.00	25,213	34,315	26,557	23.34	1,138
2000	5,948.92	2,489	3,388	2,859	23.41	122
2001	15,500.07	6,207	8,448	7,827	23.52	333
2003	229,343.43	83,369	113,464	127,346	23.60	5,396
2004	37,441.34	12,840	17,475	21,838	23.71	921
2005	14,133.50	4,550	6,192	8,648	23.75	364
2006	18,538.77	5,567	7,577	11,889	23.72	501
2007	39,472.76	10,921	14,863	26,583	23.76	1,119
2008	72,752.89	18,273	24,869	51,521	23.85	2,160
2009	47,179.56	10,591	14,414	35,124	23.90	1,470
2010	36,777.17	7,221	9,828	28,788	23.91	1,204
2011	46,950.85	7,809	10,628	38,670	23.91	1,617
2012	15,383.94	2,064	2,809	13,344	23.90	558
2013	95,262.54	9,482	12,905	87,121	23.88	3,648
2014	265,478.41	16,474	22,421	256,331	23.88	10,734
2015	107,297.27	2,321	3,159	109,503	23.77	4,607
	11,227,916.75	5,201,986	7,079,845	4,709,468		202,241

PORT WESTWARD - CT  
INTERIM SURVIVOR CURVE.. IOWA 70-R3  
PROBABLE RETIREMENT YEAR.. 6-2050  
NET SALVAGE PERCENT.. -7

2007	40,147,351.19	8,909,420	7,777,605	35,180,061	32.48	1,083,130
2008	63,791.67	12,750	11,130	57,127	32.66	1,749
2009	67,023.72	11,890	10,380	61,336	32.71	1,875
2010	151,780.36	23,321	20,358	142,047	32.81	4,329
2011	220,901.28	28,506	24,885	211,480	32.81	6,446
2012	220,743.71	22,722	19,835	216,360	32.87	6,582
2013	101,207.12	7,667	6,693	101,599	32.83	3,095
2014	254,840.20	11,889	10,379	262,300	32.87	7,980
2015	139,827.40	2,259	1,972	147,643	32.61	4,528
	41,367,466.65	9,030,424	7,883,237	36,379,952		1,119,714

PORTLAND GENERAL ELECTRIC

ACCOUNT 341 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PORT WESTWARD II						
INTERIM SURVIVOR CURVE.. IOWA 70-R3						
PROBABLE RETIREMENT YEAR.. 6-2060						
NET SALVAGE PERCENT.. -7						
2014	28,892,514.71	1,094,391	719,655	30,195,336	40.87	738,814
	28,892,514.71	1,094,391	719,655	30,195,336		738,814
	116,893,055.08	38,048,260	44,456,099	80,040,860		2,678,029
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						29.9 2.29

PORTLAND GENERAL ELECTRIC

ACCOUNT 341.01 STRUCTURES AND IMPROVEMENTS - WIND

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BIGLOW CANYON WIND FARM						
INTERIM SURVIVOR CURVE.. IOWA 40-R4						
PROBABLE RETIREMENT YEAR.. 6-2057						
NET SALVAGE PERCENT.. -8						
2007	7,154,227.77	1,740,023	2,355,492	5,371,074	29.24	183,689
2008	27,891.20	6,009	8,134	21,988	30.09	731
2009	9,958,106.97	1,867,026	2,527,418	8,227,338	30.95	265,827
2010	15,318,164.19	2,438,529	3,301,069	13,242,549	31.81	416,301
2011	246,065.58	32,156	43,530	222,221	32.68	6,800
2012	112,855.16	11,518	15,592	106,292	33.54	3,169
2014	65,958.81	2,928	3,964	67,272	35.00	1,922
2015	9,395.18	140	190	9,957	35.60	280
	32,892,664.86	6,098,329	8,255,388	27,268,690		878,719

TUCANNON RIVER WIND FARM  
INTERIM SURVIVOR CURVE.. IOWA 40-R4  
PROBABLE RETIREMENT YEAR.. 6-2064  
NET SALVAGE PERCENT.. -7

2014	17,769,588.29	760,538	512,935	18,500,524	35.96	514,475
	17,769,588.29	760,538	512,935	18,500,524		514,475
	50,662,253.15	6,858,867	8,768,323	45,769,214		1,393,194

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 32.9 2.75



PORTLAND GENERAL ELECTRIC

ACCOUNT 342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BEAVER - CT						
INTERIM SURVIVOR CURVE.. IOWA 48-R3						
PROBABLE RETIREMENT YEAR.. 6-2030						
NET SALVAGE PERCENT.. -6						
1974	12,168,221.46	10,384,433	12,653,737	244,578	10.05	24,336
1977	28,242,619.69	23,398,897	28,512,244	1,424,933	10.76	132,429
1978	78,218.43	64,049	78,046	4,866	11.04	441
1979	681,129.53	550,740	671,093	50,904	11.35	4,485
1980	3,650,289.53	2,925,970	3,565,380	303,926	11.45	26,544
1981	152,310.75	120,861	147,273	14,177	11.59	1,223
1982	32,035.06	25,026	30,495	3,462	11.95	290
1983	259.32	201	245	30	11.95	3
1986	27,966.44	20,813	25,361	4,283	12.52	342
1987	8,650.06	6,350	7,738	1,431	12.65	113
1990	195,301.13	137,254	167,248	39,771	12.96	3,069
1991	113.70	79	96	24	13.09	2
1992	532,004.90	360,461	439,232	124,693	13.26	9,404
1993	167,157.42	111,238	135,547	41,640	13.34	3,121
1994	120,793.54	79,001	96,265	31,776	13.34	2,382
1995	54,543.53	34,846	42,461	15,355	13.51	1,137
1996	29,739.78	18,624	22,694	8,830	13.50	654
1997	24,412.32	14,890	18,144	7,733	13.65	567
1998	19,624.95	11,687	14,241	6,561	13.65	481
2000	1,048,772.41	587,644	716,061	395,637	13.82	28,628
2001	19,014.93	10,316	12,570	7,585	13.83	548
2003	93,853.91	47,007	57,279	42,206	13.96	3,023
2004	1,301.12	622	758	621	14.01	44
2006	387,326.03	165,376	201,516	209,050	14.08	14,847
2007	58,980.04	23,488	28,621	33,898	14.12	2,401
2009	2,185,535.78	728,824	888,093	1,428,574	14.16	100,888
2012	345,888.08	72,375	88,191	278,450	14.23	19,568
2013	437,581.09	69,204	84,327	379,509	14.25	26,632
2014	369,808.52	37,318	45,473	346,524	14.25	24,317
2015	15,414.87	556	678	15,662	14.19	1,104
	51,148,868.32	40,008,150	48,751,107	5,466,693		433,023

COYOTE SPRINGS - CT  
INTERIM SURVIVOR CURVE.. IOWA 48-R3  
PROBABLE RETIREMENT YEAR.. 6-2040  
NET SALVAGE PERCENT.. -5

1995	30,917,545.67	16,303,131	20,616,063	11,847,360	20.32	583,039
1996	665,788.51	339,472	429,278	269,800	20.66	13,059

PORTLAND GENERAL ELECTRIC

ACCOUNT 342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
COYOTE SPRINGS - CT						
INTERIM SURVIVOR CURVE.. IOWA 48-R3						
PROBABLE RETIREMENT YEAR.. 6-2040						
NET SALVAGE PERCENT.. -5						
1997	495,369.55	244,413	309,072	211,066	20.87	10,113
1998	45,668.49	21,732	27,481	20,471	21.11	970
1999	476.11	218	276	224	21.38	10
2000	8,204.14	3,605	4,559	4,056	21.54	188
2001	545,043.56	229,033	289,623	282,673	21.73	13,008
2004	184,663.42	66,002	83,463	110,434	22.28	4,957
2005	344,987.45	115,626	146,214	216,022	22.39	9,648
2006	80,680.28	25,109	31,751	52,963	22.55	2,349
2007	81,022.89	23,208	29,348	55,726	22.65	2,460
2008	481,539.62	125,140	158,245	347,371	22.80	15,236
2009	41,190.57	9,558	12,087	31,164	22.91	1,360
2010	48,593.23	9,847	12,452	38,571	22.99	1,678
2011	1,102,608.63	188,596	238,488	919,251	23.12	39,760
2012	107,269.71	14,777	18,686	93,947	23.17	4,055
2013	762,219.00	77,792	98,372	701,958	23.21	30,244
2014	812,914.87	51,726	65,410	788,151	23.25	33,899
2015	126,650.24	2,819	3,565	129,418	23.14	5,593
	36,852,435.94	17,851,804	22,574,432	16,120,626		771,626

PORT WESTWARD - CT  
INTERIM SURVIVOR CURVE.. IOWA 48-R3  
PROBABLE RETIREMENT YEAR.. 6-2050  
NET SALVAGE PERCENT.. -7

2007	8,999,754.93	2,168,617	4,790,514	4,839,223	29.24	165,500
2010	148,039.02	24,489	54,097	104,305	30.09	3,466
2011	69,853.85	9,657	21,332	53,411	30.34	1,760
2012	256,928.41	28,206	62,308	212,606	30.63	6,941
	9,474,576.21	2,230,969	4,928,251	5,209,546		177,667

PORT WESTWARD II  
INTERIM SURVIVOR CURVE.. IOWA 48-R3  
PROBABLE RETIREMENT YEAR.. 6-2060  
NET SALVAGE PERCENT.. -7

2014	6,600,696.56	281,097	167,166	6,895,579	36.23	190,328
	6,600,696.56	281,097	167,166	6,895,579		190,328

PORTLAND GENERAL ELECTRIC

ACCOUNT 342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
KB PIPELINE						
INTERIM SURVIVOR CURVE.. IOWA 48-R3						
PROBABLE RETIREMENT YEAR.. 6-2030						
NET SALVAGE PERCENT.. -10						
1992	14,653,627.52	10,303,259	12,826,622	3,292,368	13.26	248,293
1993	1,273,165.37	879,223	1,094,553	305,929	13.34	22,933
1994	65,672.87	44,572	55,488	16,752	13.34	1,256
1999	354,392.94	212,926	265,074	124,759	13.71	9,100
2000	606,637.19	352,735	439,123	228,178	13.82	16,511
2001	934,488.72	526,098	654,944	372,993	13.83	26,970
2002	24,338.02	13,193	16,424	10,348	13.90	744
2005	399,374.43	188,201	234,293	205,019	14.01	14,634
2006	53,392.34	23,657	29,451	29,281	14.08	2,080
2007	94,165.41	38,916	48,447	55,135	14.12	3,905
2009	194,867.78	67,436	83,952	130,403	14.16	9,209
2010	114,049.73	35,052	43,637	81,818	14.19	5,766
2011	43,559.91	11,514	14,334	33,582	14.23	2,360
2012	401,714.15	87,228	108,591	333,295	14.23	23,422
2013	225,106.18	36,944	45,992	201,625	14.25	14,149
2014	189,500.18	19,844	24,704	183,746	14.25	12,894
2015	860,243.72	32,173	40,052	906,216	14.19	63,863
	20,488,296.46	12,872,971	16,025,680	6,511,446		478,089
	124,564,873.49	73,244,991	92,446,636	40,203,890		2,050,733
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						19.6 1.65

PORTLAND GENERAL ELECTRIC

ACCOUNT 344 GENERATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BEAVER - CT						
INTERIM SURVIVOR CURVE.. IOWA 38-R2						
PROBABLE RETIREMENT YEAR.. 6-2030						
NET SALVAGE PERCENT.. -6						
1974	651,096.85	581,393	663,965	26,198	7.76	3,376
1976	162,769.89	143,119	163,445	9,091	8.12	1,120
1977	14,434,426.05	12,546,403	14,328,291	972,201	8.45	115,053
1978	8,893.87	7,636	8,720	707	8.80	80
1979	212,644.23	180,999	206,705	18,698	8.95	2,089
1980	328,370.83	276,788	316,098	31,975	9.14	3,498
1981	9,582.17	7,990	9,125	1,032	9.36	110
1982	143,796.35	118,464	135,289	17,135	9.60	1,785
1986	195,225.57	152,618	174,293	32,646	10.50	3,109
1988	103,343.12	78,324	89,448	20,096	10.96	1,834
1989	719.54	538	614	148	11.09	13
1990	130,552.32	95,624	109,205	29,181	11.40	2,560
1991	8,461.45	6,109	6,977	1,993	11.47	174
1992	46,645.02	32,999	37,686	11,758	11.71	1,004
1994	647,734.11	441,345	504,027	182,572	11.95	15,278
1995	134,718.14	89,879	102,644	40,157	12.07	3,327
1996	456,525.77	297,222	339,435	144,483	12.25	11,795
1997	49,275.94	31,308	35,754	16,478	12.36	1,333
1999	41,981,667.71	25,258,522	28,845,834	15,654,734	12.57	1,245,404
2000	1,520,693.78	886,887	1,012,846	599,089	12.67	47,284
2001	1,177,638.30	664,343	758,696	489,601	12.75	38,400
2002	1,647,162.46	893,250	1,020,113	725,879	12.89	56,313
2003	12,997,706.32	6,767,542	7,728,694	6,048,875	12.95	467,095
2004	4,537,907.86	2,256,938	2,577,477	2,232,705	13.01	171,615
2005	330,109.00	155,782	177,907	172,009	13.08	13,151
2006	598,259.67	265,711	303,448	330,707	13.17	25,111
2007	75,000.00	31,148	35,572	43,928	13.19	3,330
2008	3,942,005.85	1,510,537	1,725,069	2,453,457	13.25	185,167
2009	1,171,901.61	407,695	465,597	776,618	13.30	58,392
2010	4,970,356.06	1,538,425	1,756,918	3,511,659	13.33	263,440
2011	255,067.63	68,134	77,811	192,561	13.36	14,413
2012	1,810,488.99	398,985	455,650	1,463,468	13.34	109,705
2013	1,865,128.67	312,767	357,187	1,619,849	13.30	121,793
2014	6,182,399.06	668,441	763,376	5,789,967	13.21	438,302
2015	2,462,975.91	98,164	112,106	2,498,649	12.80	195,207
	105,251,250.10	57,272,029	65,406,021	46,160,304		3,621,660

PORTLAND GENERAL ELECTRIC

ACCOUNT 344 GENERATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
COYOTE SPRINGS - CT						
INTERIM SURVIVOR CURVE.. IOWA 38-R2						
PROBABLE RETIREMENT YEAR.. 6-2040						
NET SALVAGE PERCENT.. -5						
1995	72,322,792.96	42,191,671	46,294,044	29,644,888	16.40	1,807,615
1996	2,123,390.86	1,199,949	1,316,622	912,938	16.73	54,569
1997	258,398.93	141,032	154,745	116,574	17.09	6,821
1998	64,086.56	33,679	36,954	30,337	17.47	1,737
1999	12,720.98	6,435	7,061	6,296	17.75	355
2000	371,327.88	180,092	197,603	192,292	18.06	10,647
2001	904,377.84	419,912	460,741	488,856	18.29	26,728
2002	12,242.68	5,414	5,940	6,914	18.55	373
2003	5,550,073.28	2,324,038	2,550,008	3,277,568	18.85	173,876
2004	227,635.73	89,871	98,609	140,408	19.08	7,359
2005	11,075.55	4,103	4,502	7,127	19.26	370
2007	83,411.99	26,502	29,079	58,504	19.59	2,986
2009	203,648.70	52,688	57,811	156,020	19.88	7,848
2010	54,607.63	12,362	13,564	43,774	20.01	2,188
2011	38,680,345.03	7,440,551	8,164,009	32,450,353	20.07	1,616,859
2012	2,263,301.58	351,717	385,915	1,990,552	20.14	98,836
2013	1,081,652.96	125,840	138,076	997,660	20.07	49,709
2014	146,001.44	10,792	11,841	141,460	19.82	7,137
2015	60,228.12	1,632	1,791	61,449	18.92	3,248
	124,431,320.70	54,618,280	59,928,915	70,723,972		3,879,261

PORT WESTWARD - CT  
 INTERIM SURVIVOR CURVE.. IOWA 38-R2  
 PROBABLE RETIREMENT YEAR.. 6-2050  
 NET SALVAGE PERCENT.. -7

2007	183,256,050.46	52,668,155	43,154,552	152,929,422	23.15	6,606,023
2008	23,907.68	6,196	5,077	20,504	23.46	874
2009	224,265.31	51,472	42,174	197,789	23.80	8,310
2010	241,997.74	48,266	39,548	219,390	24.00	9,141
2011	420,029.23	70,381	57,668	391,763	24.24	16,162
2012	492,797.96	66,439	54,438	472,856	24.28	19,475
2013	1,628,264.39	162,377	133,046	1,609,197	24.31	66,195
2014	3,078,625.07	193,695	158,707	3,135,422	24.01	130,588
2015	3,982,874.76	92,052	75,424	4,186,252	22.70	184,416
	193,348,812.60	53,359,033	43,720,635	163,162,594		7,041,184

PORTLAND GENERAL ELECTRIC

ACCOUNT 344 GENERATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PORT WESTWARD II						
INTERIM SURVIVOR CURVE.. IOWA 38-R2						
PROBABLE RETIREMENT YEAR.. 6-2060						
NET SALVAGE PERCENT.. -7						
2014	227,649,525.51	13,299,741	6,795,723	236,789,270	25.97	9,117,800
2015	14,318,229.75	306,410	156,565	15,163,941	24.50	618,936
	241,967,755.26	13,606,151	6,952,288	251,953,210		9,736,736
	664,999,138.66	178,855,493	176,007,859	532,000,080		24,278,841
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						21.9 3.65

PORTLAND GENERAL ELECTRIC

ACCOUNT 344.01 GENERATORS - WIND

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)	
BIGLOW CANYON WIND FARM							
INTERIM SURVIVOR CURVE.. IOWA 30-R3							
PROBABLE RETIREMENT YEAR.. 6-2057							
NET SALVAGE PERCENT.. -8							
2007	217,804,389.04	72,168,177	72,563,662	162,665,078	19.20	8,472,139	
2009	296,604,320.32	76,431,374	76,850,222	243,482,444	20.75	11,734,094	
2010	345,974,265.03	76,038,224	76,454,917	297,197,289	21.53	13,803,869	
2013	102,316.03	10,476	10,533	99,968	23.88	4,186	
2014	254,673.87	15,843	15,930	259,118	24.54	10,559	
	860,739,964.29	224,664,094	225,895,265	703,703,896		34,024,847	
TUCANNON RIVER WIND FARM							
INTERIM SURVIVOR CURVE.. IOWA 30-R3							
PROBABLE RETIREMENT YEAR.. 6-2064							
NET SALVAGE PERCENT.. -7							
2014	446,378,931.92	27,415,701	16,920,717	460,704,740	24.61	18,720,225	
	446,378,931.92	27,415,701	16,920,717	460,704,740		18,720,225	
	1,307,118,896.21	252,079,795	242,815,982	1,164,408,636		52,745,072	
	COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					22.1	4.04

PORTLAND GENERAL ELECTRIC

ACCOUNT 344.02 GNERATORS - SOLAR

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 20-L2.5						
NET SALVAGE PERCENT.. -2						
2015	1,467,561.85	44,907	41,740	1,455,173	16.19	89,881
	1,467,561.85	44,907	41,740	1,455,173		89,881
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						16.2 6.12



PORTLAND GENERAL ELECTRIC

ACCOUNT 345 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
DISPATCH GENERATION						
SURVIVOR CURVE.. IOWA 45-R2.5						
NET SALVAGE PERCENT.. -5						
2000	96,261.94	37,287	52,486	48,589	26.52	1,832
2002	652,204.46	223,729	314,928	369,887	27.82	13,296
2004	265,057.71	78,734	110,828	167,482	29.15	5,746
2005	1,248,761.61	341,436	480,615	830,584	29.82	27,853
2006	430,640.47	107,798	151,740	300,433	30.34	9,902
2007	1,144,549.97	258,382	363,706	838,071	31.03	27,008
2008	381,401.66	76,570	107,782	292,690	31.72	9,227
2010	570,382.11	86,002	121,059	477,842	32.81	14,564
2011	2.24			2	33.38	
2012	2,507,026.44	246,917	347,568	2,284,810	33.81	67,578
2013	1,716,897.29	122,947	173,064	1,629,678	34.13	47,749
2014	1,654,728.11	72,974	102,720	1,634,744	34.21	47,786
2015	810,596.38	12,597	17,732	833,394	33.17	25,125
	11,478,510.39	1,665,373	2,344,228	9,708,208		297,666

BEAVER - CT  
INTERIM SURVIVOR CURVE.. IOWA 45-R2.5  
PROBABLE RETIREMENT YEAR.. 6-2030  
NET SALVAGE PERCENT.. -6

1974	3,800,545.04	3,276,845	3,718,279	310,298	9.52	32,594
1977	6,068,344.01	5,076,485	5,760,355	672,090	10.28	65,378
1978	2,261.53	1,870	2,122	275	10.58	26
1979	15,409.91	12,640	14,343	1,992	10.67	187
1980	188,099.20	152,171	172,670	26,715	11.01	2,426
1981	79,687.02	63,824	72,422	12,046	11.16	1,079
1982	1,566.38	1,240	1,407	253	11.35	22
1983	8,585.02	6,714	7,618	1,482	11.55	128
1986	96,472.69	72,708	82,503	19,758	11.99	1,648
1987	14,645.49	10,884	12,350	3,174	12.15	261
1988	19,731.92	14,436	16,381	4,535	12.34	368
1989	42,236.30	30,489	34,596	10,174	12.41	820
1990	64,540.35	45,878	52,058	16,354	12.52	1,306
1991	105,003.28	73,349	83,230	28,073	12.68	2,214
1993	6.00	4	5	2	12.83	
1994	132,487.00	87,562	99,358	41,078	12.98	3,165
1995	7,808.13	5,056	5,737	2,540	13.06	194
1997	119,757.76	73,983	83,949	42,994	13.24	3,247
1998	6,462.28	3,884	4,407	2,443	13.36	183
2000	189,035.77	107,162	121,598	78,780	13.48	5,844

PORTLAND GENERAL ELECTRIC

ACCOUNT 345 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BEAVER - CT						
INTERIM SURVIVOR CURVE.. IOWA 45-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2030						
NET SALVAGE PERCENT.. -6						
2003	101,935.61	51,735	58,704	49,347	13.61	3,626
2004	31,346.01	15,171	17,215	16,012	13.69	1,170
2007	1,441,545.68	583,099	661,650	866,388	13.77	62,919
2008	41,741.16	15,566	17,663	26,583	13.82	1,924
2009	247,270.97	83,665	94,936	167,171	13.87	12,053
2010	52,186.48	15,699	17,814	37,504	13.88	2,702
2011	17,898.26	4,644	5,270	13,703	13.88	987
2013	115,611.71	18,725	21,248	101,301	13.87	7,304
2014	108,572.07	11,278	12,797	102,289	13.81	7,407
2015	11,024,450.80	413,681	469,409	11,216,509	13.61	824,137
	24,145,243.83	10,330,447	11,722,095	13,871,863		1,045,319

COYOTE SPRINGS - CT  
INTERIM SURVIVOR CURVE.. IOWA 45-R2.5  
PROBABLE RETIREMENT YEAR.. 6-2040  
NET SALVAGE PERCENT.. -5

1995	10,626,282.29	5,764,014	7,232,867	3,924,730	19.18	204,626
1996	227,201.39	119,567	150,036	88,525	19.41	4,561
2003	4,293.08	1,679	2,107	2,401	21.06	114
2008	180,167.60	48,524	60,889	128,287	21.74	5,901
2009	45,566.53	10,976	13,773	34,072	21.83	1,561
2010	452,598.75	95,426	119,744	355,485	21.90	16,232
2012	8,029.63	1,157	1,452	6,979	22.01	317
2014	587,415.65	39,598	49,689	567,098	21.86	25,942
2015	1,177.87	28	35	1,202	21.29	56
	12,132,732.79	6,080,969	7,630,592	5,108,777		259,310

PORTLAND GENERAL ELECTRIC

ACCOUNT 345 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PORT WESTWARD - CT						
INTERIM SURVIVOR CURVE.. IOWA 45-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2050						
NET SALVAGE PERCENT.. -7						
2007	8,172,596.53	2,088,229	2,465,163	6,279,515	27.09	231,802
2009	118,688.28	24,180	28,545	98,452	27.63	3,563
2010	617,790.07	109,071	128,759	532,277	27.83	19,126
2014	40,329.00	2,192	2,588	40,564	28.00	1,449
	8,949,403.88	2,223,672	2,625,054	6,950,808		255,940

PORT WESTWARD II  
 INTERIM SURVIVOR CURVE.. IOWA 45-R2.5  
 PROBABLE RETIREMENT YEAR.. 6-2060  
 NET SALVAGE PERCENT.. -7

2014	9,473,952.07	456,171	265,080	9,872,049	31.83	310,149
	9,473,952.07	456,171	265,080	9,872,049		310,149
	66,179,842.96	20,756,632	24,587,049	45,511,705		2,168,384

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 21.0 3.28

PORTLAND GENERAL ELECTRIC

ACCOUNT 345.01 ACCESSORY ELECTRIC EQUIPMENT - WIND

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BIGLOW CANYON WIND FARM						
INTERIM SURVIVOR CURVE.. IOWA 30-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2057						
NET SALVAGE PERCENT.. -8						
2007	2,046,992.64	685,775	668,067	1,542,685	18.90	81,624
2009	6,259,439.29	1,648,135	1,605,576	5,154,618	20.17	255,559
2010	15,642,931.76	3,530,923	3,439,746	13,454,620	20.82	646,235
2011	22,853.73	4,287	4,176	20,506	21.41	958
2012	985,831.64	146,502	142,719	921,979	21.94	42,023
2014	480,742.52	32,242	31,409	487,792	22.65	21,536
2015	57,705.43	1,371	1,336	60,986	22.23	2,743
	25,496,497.01	6,049,235	5,893,029	21,643,188		1,050,678

TUCANNON RIVER WIND FARM  
INTERIM SURVIVOR CURVE.. IOWA 30-R2.5  
PROBABLE RETIREMENT YEAR.. 6-2064  
NET SALVAGE PERCENT.. -7

2014	15,801,270.29	1,044,875	585,197	16,322,162	22.77	716,827
	15,801,270.29	1,044,875	585,197	16,322,162		716,827
	41,297,767.30	7,094,110	6,478,226	37,965,350		1,767,505

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 21.5 4.28

PORTLAND GENERAL ELECTRIC

ACCOUNT 346 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BEAVER - CT						
INTERIM SURVIVOR CURVE.. IOWA 55-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2030						
NET SALVAGE PERCENT.. -6						
1929	127.72	130	135			
1937	43.00	43	46			
1938	42.00	41	45			
1939	67.75	67	72			
1942	118.32	115	125			
1946	65.64	63	70			
1947	89.75	86	95			
1948	81.12	78	86			
1951	80.62	76	85			
1953	77.22	72	82			
1954	86.08	80	91			
1956	543.65	504	576			
1959	689.90	628	731			
1961	106.98	96	113			
1963	119.97	107	127			
1969	123.36	105	131			
1971	347.91	294	367	2	11.36	
1973	12,627.39	10,467	13,054	331	11.85	28
1974	772,194.31	635,176	792,154	26,372	11.98	2,201
1975	368.20	300	374	16	12.13	1
1976	203.84	165	206	10	12.31	1
1977	1,014,337.08	815,430	1,016,956	58,241	12.26	4,750
1978	73,088.94	58,106	72,466	5,008	12.50	401
1979	91,985.34	72,602	90,545	6,960	12.52	556
1980	57,760.74	45,210	56,383	4,843	12.58	385
1981	631,777.18	489,807	610,858	58,825	12.67	4,643
1982	198,108.02	151,952	189,506	20,489	12.80	1,601
1983	9,478.67	7,184	8,959	1,088	12.95	84
1984	9,895.17	7,435	9,272	1,216	12.94	94
1986	5,475.60	4,007	4,997	807	13.24	61
1988	1,802.98	1,288	1,606	305	13.31	23
1990	57,630.41	40,037	49,932	11,156	13.41	832
1991	44,651.20	30,500	38,038	9,292	13.52	687
1992	214,085.01	143,987	179,572	47,358	13.54	3,498
1993	72,936.06	48,181	60,089	17,224	13.60	1,266
1994	61,140.59	39,715	49,530	15,279	13.59	1,124
1995	66,575.88	42,385	52,860	17,710	13.63	1,299
2000	367.44	206	257	133	13.82	10
2008	72,961.00	26,914	33,566	43,773	14.05	3,116

PORTLAND GENERAL ELECTRIC

ACCOUNT 346 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BEAVER - CT						
INTERIM SURVIVOR CURVE.. IOWA 55-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2030						
NET SALVAGE PERCENT.. -6						
2010	16,672.74	4,966	6,193	11,480	14.07	816
2012	780,579.24	165,069	205,864	621,550	14.04	44,270
2015	81,542.12	3,025	3,773	82,662	13.79	5,994
	4,351,056.14	2,846,699	3,549,989	1,062,131		77,741

COYOTE SPRINGS - CT						
INTERIM SURVIVOR CURVE.. IOWA 55-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2040						
NET SALVAGE PERCENT.. -5						
1995	1,316,940.99	677,566	872,303	510,485	21.34	23,922
1996	142,230.81	71,057	91,479	57,863	21.48	2,694
1997	20,989.53	10,151	13,068	8,971	21.66	414
1999	24,997.91	11,302	14,550	11,698	21.82	536
2000	19,615.24	8,523	10,973	9,623	21.96	438
2003	335,408.35	126,784	163,223	188,956	22.22	8,504
2004	11,499.12	4,096	5,273	6,801	22.40	304
2006	49,030.47	15,259	19,645	31,837	22.55	1,412
2008	16,213.69	4,239	5,457	11,567	22.62	511
2009	52,366.14	12,262	15,786	39,198	22.65	1,731
2013	472,620.27	49,228	63,376	432,875	22.69	19,078
2014	163,169.26	10,691	13,764	157,564	22.54	6,990
	2,625,081.78	1,001,158	1,288,897	1,467,439		66,534

PORT WESTWARD - CT						
INTERIM SURVIVOR CURVE.. IOWA 55-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2050						
NET SALVAGE PERCENT.. -7						
2007	2,618,380.59	626,453	592,384	2,209,284	29.52	74,840
2009	105,324.92	20,150	19,054	93,644	29.86	3,136
2010	90,531.15	15,024	14,207	82,661	29.96	2,759
2012	62,983.74	7,029	6,647	60,746	30.06	2,021
2014	299,418.38	15,378	14,542	305,836	29.75	10,280
	3,176,638.78	684,034	646,833	2,752,170		93,036

PORTLAND GENERAL ELECTRIC

ACCOUNT 346 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PORT WESTWARD II						
INTERIM SURVIVOR CURVE.. IOWA 55-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2060						
NET SALVAGE PERCENT.. -7						
2014	3,137,236.36	136,959	77,299	3,279,544	35.26	93,010
	3,137,236.36	136,959	77,299	3,279,544		93,010
KB PIPELINE						
INTERIM SURVIVOR CURVE.. IOWA 55-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2030						
NET SALVAGE PERCENT.. -5						
1992	72,960.54	48,608	65,209	11,399	13.54	842
2012	5,881.25	1,232	1,653	4,523	14.04	322
2013	2,084.49	331	444	1,745	14.03	124
2014	13.50	1	1	13	13.98	1
2015	854.59	31	42	856	13.79	62
	81,794.37	50,203	67,349	18,535		1,351
	13,371,807.43	4,719,053	5,630,367	8,579,819		331,672
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						25.9 2.48

PORTLAND GENERAL ELECTRIC

ACCOUNT 346.01 MISCELLANEOUS POWER PLANT EQUIPMENT - WIND

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BIGLOW CANYON WIND FARM						
INTERIM SURVIVOR CURVE.. IOWA 40-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2057						
NET SALVAGE PERCENT.. -8						
1992	25,248.27	15,701	19,616	7,652	17.31	442
1993	5,313.90	3,190	3,985	1,754	17.98	98
2007	312,682.35	82,094	102,565	235,132	26.47	8,883
2009	197,648.16	40,942	51,151	162,309	27.40	5,924
2011	39,233.13	5,813	7,263	35,109	28.29	1,241
2012	269,753.50	31,697	39,601	251,733	28.66	8,783
2013	341,779.41	29,456	36,801	332,321	28.85	11,519
2014	84,962.73	4,533	5,663	86,096	28.89	2,980
2015	46,949.45	892	1,114	49,591	27.99	1,772
	1,323,570.90	214,318	267,760	1,161,697		41,642

TUCANNON RIVER WIND FARM  
INTERIM SURVIVOR CURVE.. IOWA 40-R2.5  
PROBABLE RETIREMENT YEAR.. 6-2064  
NET SALVAGE PERCENT.. -7

2014	486,495.43	24,830	15,218	505,332	29.95	16,873
	486,495.43	24,830	15,218	505,332		16,873
	1,810,066.33	239,148	282,978	1,667,029		58,515

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 28.5 3.23



PORTLAND GENERAL ELECTRIC

ACCOUNT 352 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R2.5						
NET SALVAGE PERCENT.. -15						
1958	127,493.22	112,133	127,476	19,141	17.68	1,083
1959	219,829.60	191,398	217,586	35,218	18.13	1,943
1960	29,436.53	25,362	28,832	5,020	18.58	270
1961	79,178.38	67,490	76,724	14,331	19.03	753
1962	172,189.07	145,147	165,007	33,010	19.49	1,694
1963	107,739.61	89,766	102,048	21,853	19.96	1,095
1964	12,324.86	10,145	11,533	2,641	20.45	129
1966	745,894.61	598,730	680,651	177,128	21.42	8,269
1967	524,510.16	415,415	472,254	130,933	21.92	5,973
1968	452,680.60	351,133	399,177	121,406	22.92	5,297
1969	24,863.28	19,014	21,616	6,977	23.43	298
1970	126,352.48	95,204	108,230	37,075	23.94	1,549
1971	1,958.63	1,453	1,652	600	24.47	25
1972	28,789.33	21,027	23,904	9,204	24.99	368
1973	497,281.17	357,306	406,195	165,678	25.52	6,492
1974	108,012.39	76,292	86,731	37,483	26.07	1,438
1975	76,522.44	53,100	60,365	27,636	26.62	1,038
1976	48,447.02	33,011	37,528	18,186	27.17	669
1977	178,416.90	118,491	134,704	70,475	28.17	2,502
1978	72,208.47	47,017	53,450	29,590	28.73	1,030
1979	13,311.22	8,493	9,655	5,653	29.29	193
1980	9,732.09	6,079	6,911	4,281	29.86	143
1981	29,278.60	17,889	20,337	13,333	30.44	438
1982	381,444.38	227,753	258,915	179,746	31.02	5,795
1984	697,238.58	396,582	450,844	350,980	32.19	10,903
1985	19,299.34	10,627	12,081	10,113	33.20	305
1986	164,074.64	87,946	99,979	88,707	33.79	2,625
1987	62,189.56	32,412	36,847	34,671	34.39	1,008
1988	243,371.72	123,146	139,995	139,882	35.00	3,997
1989	1,806.42	886	1,007	1,070	35.61	30
1990	81,495.45	38,716	44,013	49,707	36.23	1,372
1991	156,295.26	71,788	81,610	98,130	36.85	2,663
1992	770,523.98	341,504	388,231	497,872	37.48	13,284
1993	99,227.74	42,358	48,154	65,958	38.11	1,731
1994	117,204.98	48,105	54,687	80,099	38.74	2,068
1995	1,230,221.29	484,412	550,692	864,062	39.38	21,942
1996	1,499,474.43	564,912	642,206	1,082,190	40.02	27,041
1997	119,297.98	42,886	48,754	88,439	40.67	2,175
1999	1,036,381.65	336,337	382,356	809,483	41.98	19,283
2000	49,058.67	15,041	17,099	39,318	42.64	922
2001	610,948.20	176,210	200,320	502,270	43.31	11,597
2002	5,041.89	1,362	1,548	4,250	43.97	97
2003	1,738.08	437	497	1,502	44.64	34

PORTLAND GENERAL ELECTRIC

ACCOUNT 352 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R2.5						
NET SALVAGE PERCENT.. -15						
2004	319,444.65	74,354	84,528	282,833	45.32	6,241
2005	446,670.00	95,440	108,499	405,172	46.00	8,808
2006	1,037,827.77	201,821	229,435	964,067	46.68	20,653
2007	2,036,140.89	358,259	407,278	1,934,284	47.06	41,103
2008	318,515.50	49,743	56,549	309,744	47.75	6,487
2009	347,716.16	47,585	54,096	345,778	48.14	7,183
2010	522,922.51	61,219	69,595	531,766	48.55	10,953
2011	157,991.77	15,298	17,391	164,300	48.97	3,355
2012	1,369,885.18	104,289	118,559	1,456,809	49.41	29,484
2013	519,892.66	28,818	32,761	565,116	49.32	11,458
2014	1,176,511.81	40,048	45,527	1,307,462	49.26	26,542
2015	26,613.51	318	362	30,244	47.35	639
	19,312,917.31	6,981,707	7,936,981	14,272,874		344,467
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						41.4 1.78

PORTLAND GENERAL ELECTRIC

ACCOUNT 353 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 57-R2						
NET SALVAGE PERCENT.. -15						
1913	15,740.19	17,996	18,101			
1917	16.00	18	18			
1920	1,421.20	1,592	1,634			
1922	4,419.33	4,894	5,082			
1924	20,245.30	22,369	23,282			
1925	57,532.51	63,470	66,162			
1926	962.26	1,060	1,107			
1927	203.09	221	234			
1929	39.17	42	45			
1930	479.89	519	552			
1931	22,535.39	24,309	25,916			
1933	213.50	229	246			
1937	2,403.19	2,538	2,764			
1938	342.42	360	394			
1939	3,347.54	3,505	3,850			
1949	5,951.72	5,871	6,532	312	11.02	28
1951	84,355.00	81,972	91,203	5,805	11.83	491
1952	37,095.64	36,031	40,089	2,571	11.68	220
1953	24,485.93	23,583	26,239	1,920	12.13	158
1954	22,388.76	21,375	23,782	1,965	12.58	156
1956	1,174.21	1,101	1,225	125	13.49	9
1957	826,556.08	767,371	853,787	96,753	13.96	6,931
1958	301,250.95	278,883	310,289	36,150	13.93	2,595
1959	682,649.68	625,369	695,793	89,254	14.43	6,185
1960	2,217.38	2,010	2,236	314	14.92	21
1961	1,197,961.01	1,073,744	1,194,661	182,994	15.43	11,860
1962	915,596.64	811,182	902,531	150,405	15.94	9,436
1963	1,016,093.25	889,468	989,633	178,874	16.47	10,861
1964	245,702.24	213,896	237,983	44,574	16.53	2,697
1965	24,775.08	21,294	23,692	4,799	17.07	281
1966	1,959,362.08	1,662,009	1,849,172	404,095	17.61	22,947
1967	716,531.72	599,468	666,976	157,036	18.17	8,643
1968	2,747,736.60	2,266,278	2,521,489	638,408	18.73	34,085
1969	613,668.89	502,049	558,586	147,133	18.86	7,801
1970	201,857.38	162,658	180,975	51,161	19.44	2,632
1971	29,829.39	23,663	26,328	7,976	20.01	399
1972	88,005.35	68,678	76,412	24,794	20.60	1,204
1973	337,038.73	260,270	289,580	98,015	20.79	4,715
1974	3,478,433.39	2,639,331	2,936,552	1,063,646	21.40	49,703
1975	1,834,155.94	1,366,813	1,520,733	588,546	22.00	26,752
1976	1,303,935.51	953,698	1,061,096	438,430	22.61	19,391
1977	1,210,979.49	874,012	972,437	420,190	22.85	18,389

PORTLAND GENERAL ELECTRIC

ACCOUNT 353 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 57-R2						
NET SALVAGE PERCENT.. -15						
1978	3,519,511.21	2,489,174	2,769,486	1,277,952	23.48	54,427
1979	53,382.12	36,969	41,132	20,257	24.11	840
1980	672,950.19	456,055	507,412	266,480	24.74	10,771
1981	169,052.71	112,680	125,369	69,041	25.02	2,759
1982	1,457,721.59	949,166	1,056,054	620,326	25.67	24,165
1983	59,189.97	37,608	41,843	26,225	26.32	996
1984	13,139,732.51	8,186,973	9,108,928	6,001,764	26.64	225,291
1985	23,224.58	14,091	15,678	11,030	27.31	404
1986	2,291,519.35	1,352,672	1,505,000	1,130,248	27.97	40,409
1987	144,666.27	83,449	92,846	73,520	28.32	2,596
1988	2,882,909.46	1,613,910	1,795,656	1,519,690	28.99	52,421
1989	2,726,213.09	1,478,848	1,645,385	1,489,760	29.68	50,194
1990	2,151,720.26	1,135,786	1,263,690	1,210,789	30.06	40,279
1991	3,511,051.43	1,790,320	1,991,932	2,045,777	30.75	66,529
1992	12,150,126.41	6,008,238	6,684,840	7,287,805	31.15	233,958
1993	2,081,345.57	990,929	1,102,520	1,291,027	31.85	40,535
1994	2,358,948.06	1,084,845	1,207,012	1,505,778	32.26	46,676
1995	17,954,313.82	7,916,237	8,807,704	11,839,757	32.97	359,107
1996	6,224,402.74	2,638,462	2,935,586	4,222,478	33.41	126,384
1997	2,428,586.26	981,695	1,092,246	1,700,628	34.13	49,828
1998	2,043,055.62	789,437	878,337	1,471,177	34.58	42,544
1999	4,745,172.20	1,746,769	1,943,477	3,513,471	35.05	100,242
2000	4,995,965.38	1,745,440	1,941,998	3,803,362	35.52	107,077
2001	12,934,705.21	4,248,275	4,726,684	10,148,227	36.26	279,874
2002	2,397,571.15	740,586	823,985	1,933,222	36.75	52,605
2003	1,055,916.29	305,033	339,384	874,920	37.25	23,488
2004	2,637,667.90	707,976	787,703	2,245,615	37.76	59,471
2005	1,304,559.52	322,852	359,209	1,141,034	38.28	29,808
2006	3,987,243.48	906,061	1,008,095	3,577,235	38.58	92,723
2007	34,559,261.98	7,094,153	7,893,043	31,850,108	39.12	814,164
2008	14,875,373.13	2,733,647	3,041,490	14,065,189	39.45	356,532
2009	10,658,932.94	1,720,991	1,914,796	10,342,977	39.80	259,874
2010	8,945,752.15	1,238,629	1,378,114	8,909,501	40.16	221,850
2011	17,229,821.06	1,989,355	2,213,381	17,600,913	40.34	436,314
2012	16,550,613.78	1,518,850	1,689,891	17,343,314	40.36	429,715
2013	3,730,856.81	250,993	279,258	4,011,227	40.24	99,683
2014	21,849,561.47	919,648	1,023,212	24,103,784	39.48	610,532
2015	7,361,805.00	112,599	125,279	8,340,797	37.09	224,880
	267,904,091.69	84,824,600	94,367,051	213,722,654		5,918,535

PORTLAND GENERAL ELECTRIC

ACCOUNT 353 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BOARDMAN						
INTERIM SURVIVOR CURVE.. IOWA 57-R2						
PROBABLE RETIREMENT YEAR.. 12-2020						
NET SALVAGE PERCENT.. -15						
1980	4,102,322.76	4,153,438	3,434,885	1,282,786	4.82	266,138
1981	134,590.70	135,633	112,168	42,611	4.87	8,750
1982	18,050.53	18,151	15,011	5,747	4.81	1,195
1983	15.91	16	13	5	4.81	1
1984	564.62	562	465	185	4.87	38
1989	746,145.14	725,410	599,913	258,154	4.85	53,228
1990	151,551.13	146,224	120,927	53,357	4.89	10,911
1992	21,780.45	20,719	17,135	7,913	4.91	1,612
1996	30,857.35	28,304	23,407	12,079	4.95	2,440
2000	9,610.04	8,377	6,928	4,124	4.95	833
2004	577,551.84	464,398	384,056	280,128	4.95	56,592
2007	29,580.36	21,485	17,768	16,249	4.96	3,276
2009	57,922.31	37,795	31,256	35,354	4.96	7,128
2010	27,858.68	16,865	13,947	18,090	4.95	3,655
	5,908,401.82	5,777,377	4,777,880	2,016,782		415,797
	273,812,493.51	90,601,977	99,144,931	215,739,436		6,334,332
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						34.1 2.31

PORTLAND GENERAL ELECTRIC

ACCOUNT 354 TOWERS AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-S3						
NET SALVAGE PERCENT.. -10						
1925	125,625.64	127,562	112,151	26,037	7.54	3,453
1928	35.20	36	32	7	7.73	1
1949	462.99	420	369	140	14.15	10
1950	23.97	22	19	7	14.50	
1952	2,855.84	2,533	2,227	914	15.24	60
1953	1,723.89	1,517	1,334	562	15.62	36
1956	12,919.77	11,077	9,739	4,473	16.84	266
1957	3,389.55	2,879	2,531	1,198	17.26	69
1963	1,513,399.90	1,206,104	1,060,394	604,346	19.96	30,278
1964	3,587,257.30	2,824,535	2,483,302	1,462,681	20.45	71,525
1965	12,953.06	10,074	8,857	5,391	20.93	258
1967	8,191,191.36	6,161,250	5,416,908	3,593,402	22.43	160,205
1974	4,300,513.14	2,866,249	2,519,977	2,210,587	26.99	81,904
1977	41,956.23	26,297	23,120	23,032	29.07	792
1980	3,065,867.36	1,795,832	1,578,877	1,793,577	31.17	57,542
1984	18,472,787.85	9,664,224	8,496,688	11,823,379	34.73	340,437
1985	271.95	138	121	178	35.72	5
1986	2,679,489.81	1,321,632	1,161,965	1,785,474	36.29	49,200
1987	94,829.91	45,188	39,729	64,584	37.29	1,732
1988	718,077.72	330,172	290,284	499,601	38.29	13,048
1990	684,995.11	292,055	256,772	496,723	40.29	12,329
1993	3,377.00	1,279	1,124	2,591	42.86	60
1994	62,376.69	22,574	19,847	48,767	43.86	1,112
1995	1,819,485.09	627,650	551,824	1,449,610	44.86	32,314
1996	3,097.22	1,017	894	2,513	45.86	55
1997	9,945.00	3,096	2,722	8,218	46.86	175
2003	5,696.73	1,198	1,053	5,213	52.86	99
2005	27,704.72	4,894	4,303	26,172	54.86	477
2006	3,796.64	607	534	3,642	55.86	65
2007	1,302,002.42	186,186	163,692	1,268,511	56.86	22,309
2008	23,923.88	3,021	2,656	23,660	57.86	409
2009	19,619.59	2,145	1,886	19,696	58.86	335
2010	14,395.20	1,333	1,172	14,663	59.86	245
2012	2,243.83	132	116	2,352	61.86	38
2013	301.70	13	11	321	62.86	5
2015	10,666.21	89	79	11,654	64.86	180
	46,819,259.47	27,545,030	24,217,309	27,283,876		881,028

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 31.0 1.88

PORTLAND GENERAL ELECTRIC

ACCOUNT 355 POLES AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R1						
NET SALVAGE PERCENT.. -50						
1956	86,675.87	106,754	130,014			
1957	22,825.12	27,842	34,238			
1958	140,853.88	171,306	211,281			
1959	192,703.51	231,909	289,055			
1961	1,543,675.77	1,817,215	2,293,377	22,137	14.94	1,482
1963	347,387.41	402,170	507,550	13,531	15.52	872
1964	56,232.48	64,291	81,137	3,212	16.07	200
1967	177,440.12	197,491	249,239	16,921	16.86	1,004
1969	2,193.12	2,371	2,992	298	18.01	17
1974	3,228.81	3,276	4,134	709	19.85	36
1980	314,128.99	289,407	365,240	105,953	22.30	4,751
1982	194,758.69	172,245	217,378	74,760	23.32	3,206
1983	9,882.98	8,576	10,823	4,001	23.68	169
1984	94,233.07	80,145	101,145	40,205	24.06	1,671
1985	49,600.91	41,300	52,122	22,279	24.45	911
1986	159,913.32	130,201	164,317	75,553	24.85	3,040
1987	9,467.03	7,528	9,501	4,700	25.26	186
1988	24,011.74	18,621	23,500	12,518	25.69	487
1989	8,639.27	6,525	8,235	4,724	26.13	181
1991	7,514.24	5,357	6,761	4,510	27.05	167
1992	57,736.76	40,098	50,605	36,000	27.26	1,321
1993	4,827.52	3,243	4,093	3,148	27.75	113
1998	1,286,581.47	719,456	907,974	1,021,898	29.45	34,699
1999	0.03					
2000	28,334.86	14,425	18,205	24,297	30.16	806
2007	10,623,061.13	3,400,442	4,291,454	11,643,138	31.34	371,510
2008	2,190,151.42	635,691	802,260	2,482,967	31.26	79,430
2010	89,529.41	20,238	25,541	108,753	31.00	3,508
2011	1,328,674.41	254,707	321,447	1,671,565	30.71	54,431
2012	1,570,073.46	244,931	309,110	2,046,000	30.17	67,816
2013	32,751.94	3,871	4,885	44,243	29.24	1,513
2014	5,055,052.79	388,986	490,911	7,091,668	27.74	255,648
2015	2,068.28	64	81	3,021	23.83	127
	25,714,209.81	9,510,682	11,988,605	26,582,710		889,302

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 29.9 3.46

PORTLAND GENERAL ELECTRIC

ACCOUNT 356 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R2.5						
NET SALVAGE PERCENT.. -20						
1925	709,920.60	794,146	851,905			
1935	292.72	314	351			
1943	69.20	72	83			
1952	259.36	253	311			
1953	315.96	306	379			
1956	101,558.11	94,985	121,870			
1957	137,452.75	127,369	164,943			
1958	315,803.42	289,832	378,964			
1959	89,339.29	81,167	107,207			
1961	1,514,219.82	1,346,808	1,817,064			
1963	3,053,450.02	2,654,669	3,664,140			
1964	657,908.89	565,117	789,491			
1965	10,436.27	8,854	12,524			
1967	9,359,437.77	7,735,014	11,231,325			
1969	2,833.11	2,261	3,400			
1970	4,317.93	3,395	5,182			
1974	1,664,252.74	1,226,621	1,997,103			
1977	18,204.00	12,615	21,845			
1978	24,983.45	16,975	29,980			
1980	2,377,231.86	1,549,575	2,852,678			
1983	7,287.07	4,433	8,675	69	31.60	2
1984	16,923,324.11	10,044,331	19,656,475	651,514	32.19	20,240
1985	11,328.21	6,509	12,738	856	33.20	26
1986	2,892,071.40	1,617,593	3,165,584	304,902	33.79	9,023
1987	127.50	69	135	18	34.39	1
1991	1,821.65	873	1,708	478	36.85	13
1992	369,927.74	171,084	334,807	109,106	37.48	2,911
1993	17,150.31	7,639	14,949	5,631	38.11	148
1994	1,516.51	649	1,270	550	38.74	14
1995	1,812,466.82	744,706	1,457,369	717,591	39.38	18,222
1998	5,769,616.29	2,059,753	4,030,879	2,892,661	41.32	70,006
2000	28,334.82	9,065	17,740	16,262	42.64	381
2005	823,628.22	183,636	359,371	628,983	46.00	13,674
2007	6,722,712.93	1,234,290	2,415,471	5,651,785	47.06	120,097
2008	4,646,848.41	757,250	1,481,917	4,094,301	47.75	85,745
2009	10,675,232.89	1,524,423	2,983,254	9,827,025	48.14	204,134
2011	297,782.07	30,088	58,881	298,457	48.97	6,095



PORTLAND GENERAL ELECTRIC

ACCOUNT 356 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R2.5						
NET SALVAGE PERCENT.. -20						
2012	1,398,009.65	111,058	217,338	1,460,274	49.41	29,554
2014	1,062,666.49	37,746	73,868	1,201,332	49.26	24,388
2015	10,666.23	133	260	12,539	47.35	265
	73,514,806.59	35,055,676	60,343,434	27,874,334		604,939
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						46.1 0.82

PORTLAND GENERAL ELECTRIC

ACCOUNT 359 ROADS AND TRAILS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R3						
NET SALVAGE PERCENT.. 0						
1984	244,556.99	121,716	137,460	107,097	31.79	3,369
1985	3.59	2	2	2	32.39	
1986	41,771.74	19,591	22,125	19,647	33.40	588
	286,332.32	141,309	159,587	126,745		3,957
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						32.0 1.38

PORTLAND GENERAL ELECTRIC

ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R2						
NET SALVAGE PERCENT.. -25						
1913	225.77	269	258	24	5.03	5
1914	139.64	167	160	15	4.88	3
1918	2,645.67	3,095	2,972	335	6.67	50
1920	30.23	35	34	4	6.54	1
1921	127.11	149	143	16	6.51	2
1922	490.26	567	544	69	7.52	9
1923	810.21	937	900	113	7.50	15
1924	2,876.09	3,323	3,191	404	7.50	54
1925	2,120.18	2,422	2,326	324	8.51	38
1926	96.40	110	106	14	8.54	2
1927	285.85	326	313	44	8.58	5
1928	2,071.56	2,356	2,262	327	8.65	38
1930	55,661.15	62,466	59,981	9,595	9.73	986
1931	210.00	235	226	36	9.84	4
1932	62.85	70	67	12	9.96	1
1935	673.05	738	709	132	11.25	12
1937	17,714.26	19,295	18,528	3,615	11.59	312
1938	25.00	27	26	5	11.79	
1940	3,808.69	4,098	3,935	826	12.22	68
1941	8,389.24	8,906	8,552	1,935	13.22	146
1942	8.15	9	9	1	13.46	
1943	2,387.96	2,510	2,410	575	13.71	42
1944	4,995.04	5,224	5,016	1,228	13.97	88
1945	916.69	953	915	231	14.25	16
1946	3,066.15	3,170	3,044	789	14.54	54
1947	5,775.85	5,935	5,699	1,521	14.83	103
1948	31,900.52	32,570	31,275	8,601	15.14	568
1949	90,000.59	91,272	87,642	24,859	15.47	1,607
1950	33,012.79	32,976	31,664	9,602	16.47	583
1951	63,886.06	63,359	60,839	19,019	16.80	1,132
1952	53,612.66	52,768	50,669	16,347	17.15	953
1953	104,253.45	101,803	97,754	32,563	17.50	1,861
1954	55,909.71	54,156	52,002	17,885	17.87	1,001
1955	45,001.04	43,223	41,504	14,747	18.24	808
1956	82,533.93	78,572	75,447	27,720	18.62	1,489
1957	181,118.74	170,840	164,045	62,353	19.02	3,278
1958	151,226.19	141,302	135,682	53,351	19.42	2,747
1959	68,878.40	63,730	61,195	24,903	19.83	1,256
1960	79,089.06	72,426	69,545	29,316	20.26	1,447
1961	160,921.09	145,795	139,996	61,155	20.69	2,956
1962	262,934.04	233,880	224,578	104,090	21.68	4,801
1963	181,406.86	159,525	153,180	73,579	22.13	3,325
1964	166,833.16	144,978	139,212	69,329	22.58	3,070

PORTLAND GENERAL ELECTRIC

ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R2						
NET SALVAGE PERCENT.. -25						
1965	66,118.79	56,763	54,505	28,143	23.03	1,222
1966	175,045.29	148,395	142,493	76,314	23.49	3,249
1967	161,604.95	135,203	129,825	72,181	23.96	3,013
1968	84,750.01	69,940	67,158	38,780	24.45	1,586
1969	324,257.82	263,865	253,370	151,952	24.93	6,095
1970	208,517.19	167,231	160,580	100,066	25.42	3,937
1971	365,488.16	288,690	277,208	179,652	25.92	6,931
1972	256,439.54	199,382	191,452	129,097	26.43	4,884
1973	313,714.42	239,992	230,447	161,696	26.94	6,002
1974	586,025.21	440,837	423,303	309,229	27.46	11,261
1975	580,531.89	429,086	412,020	313,645	27.99	11,206
1976	240,946.52	174,867	167,912	133,271	28.53	4,671
1977	91,138.09	64,913	62,331	51,592	29.07	1,775
1978	751,359.09	524,824	503,950	435,249	29.61	14,699
1979	306,145.29	209,518	201,185	181,497	30.17	6,016
1980	374,387.16	250,839	240,862	227,122	30.73	7,391
1981	229,797.45	150,632	144,641	142,606	31.29	4,558
1982	42,592.10	27,291	26,206	27,034	31.86	849
1983	10,674.04	6,678	6,412	6,931	32.44	214
1984	63,096.19	38,504	36,973	41,897	33.02	1,269
1985	346,273.49	205,946	197,755	235,087	33.60	6,997
1986	641,249.27	371,283	356,516	445,046	34.19	13,017
1987	116,959.60	65,834	63,216	82,984	34.79	2,385
1988	112,571.01	61,520	59,073	81,641	35.40	2,306
1989	346,437.01	184,738	177,390	255,656	35.61	7,179
1990	279,938.98	144,553	138,804	211,120	36.23	5,827
1991	1,197,011.45	597,608	573,839	922,425	36.85	25,032
1992	576,237.96	277,603	266,562	453,735	37.48	12,106
1993	1,121,087.62	520,185	499,495	901,865	38.11	23,665
1994	466,152.99	207,963	199,691	383,000	38.74	9,886
1995	3,005,414.95	1,293,831	1,242,370	2,514,399	39.02	64,439
1996	2,571,465.76	1,059,444	1,017,306	2,197,026	39.67	55,383
1997	979,487.80	385,061	369,746	854,614	40.32	21,196
1998	826,752.20	311,066	298,694	734,746	40.64	18,079
1999	2,192,078.62	782,024	750,920	1,989,178	41.31	48,152
2000	426,632.63	144,628	138,876	394,415	41.65	9,470
2001	273,340.47	87,196	83,728	257,948	42.32	6,095
2002	189,749.07	56,996	54,729	182,457	42.68	4,275
2003	1,121,236.21	313,666	301,190	1,100,355	43.36	25,377
2004	851,431.38	221,585	212,772	851,517	43.75	19,463
2005	1,023,759.86	245,958	236,175	1,043,525	44.14	23,641
2006	3,632,304.44	798,199	766,451	3,773,930	44.55	84,712
2007	1,338,319.87	265,991	255,411	1,417,489	44.97	31,521

PORTLAND GENERAL ELECTRIC

ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R2						
NET SALVAGE PERCENT.. -25						
2008	962,174.51	170,545	163,762	1,038,956	45.41	22,879
2009	850,257.29	132,640	127,364	935,458	45.58	20,523
2010	1,086,537.14	145,596	139,805	1,218,366	45.78	26,613
2011	2,240,741.22	249,563	239,637	2,561,290	46.01	55,668
2012	1,753,003.67	154,922	148,760	2,042,495	46.00	44,402
2013	287,945.82	18,716	17,971	341,961	45.58	7,502
2014	1,288,800.05	52,196	50,120	1,560,880	44.80	34,841
2015	535,261.45	7,895	7,581	661,496	42.05	15,731
	39,801,374.33	15,232,968	14,627,097	35,124,621		884,126
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						39.7 2.22

PORTLAND GENERAL ELECTRIC

ACCOUNT 362 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-S0						
NET SALVAGE PERCENT.. -20						
1900	8,582.92	10,300	10,300			
1913	4,832.28	5,647	5,007	792	2.76	287
1919	5,950.98	6,823	6,050	1,091	4.51	242
1920	106.00	120	106	21	5.52	4
1921	1,000.49	1,135	1,006	195	5.50	35
1922	591.37	670	594	116	5.50	21
1923	43,363.39	48,612	43,101	8,935	6.51	1,373
1924	13,032.42	14,596	12,941	2,698	6.54	413
1925	3,409.64	3,814	3,382	710	6.58	108
1926	1,934.45	2,140	1,897	424	7.59	56
1927	6,509.86	7,190	6,375	1,437	7.65	188
1928	21,308.30	23,494	20,831	4,739	7.73	613
1929	141.87	155	137	33	8.74	4
1930	84,561.02	91,965	81,540	19,933	8.84	2,255
1931	250.00	271	240	60	8.95	7
1932	148.61	161	143	35	9.09	4
1933	45.14	48	43	11	10.09	1
1934	14.18	15	13	4	10.24	
1935	239.33	254	225	62	10.41	6
1936	1,736.15	1,838	1,630	453	10.59	43
1937	33,740.49	35,282	31,282	9,207	11.59	794
1938	140.50	146	129	40	11.79	3
1939	72.68	75	66	21	12.00	2
1940	47,539.46	49,101	43,535	13,512	12.22	1,106
1941	84,663.56	87,048	77,180	24,416	12.45	1,961
1942	513.72	526	466	150	12.71	12
1943	48,670.51	49,118	43,550	14,855	13.71	1,084
1944	124,705.06	125,194	111,002	38,644	13.97	2,766
1945	1,352.45	1,350	1,197	426	14.25	30
1946	28,527.92	28,311	25,102	9,132	14.54	628
1947	71,780.47	70,804	62,778	23,359	14.83	1,575
1948	183,599.23	179,957	159,557	60,762	15.14	4,013
1949	551,741.97	537,154	476,263	185,827	15.47	12,012
1950	491,650.11	475,288	421,410	168,570	15.80	10,669
1951	672,251.35	645,200	572,061	234,641	16.15	14,529
1952	513,431.07	489,074	433,633	182,484	16.50	11,060
1953	498,249.41	470,846	417,471	180,428	16.87	10,695
1954	813,843.77	762,734	676,271	300,342	17.24	17,421
1955	232,813.29	216,349	191,824	87,552	17.62	4,969
1956	527,255.10	485,665	430,611	202,095	18.02	11,215
1957	1,037,630.35	946,941	839,597	405,559	18.42	22,017
1958	1,233,382.19	1,114,780	988,410	491,649	18.84	26,096
1959	886,595.56	799,425	708,803	355,112	18.69	19,000

PORTLAND GENERAL ELECTRIC

ACCOUNT 362 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-S0						
NET SALVAGE PERCENT.. -20						
1960	1,031,391.08	920,455	816,113	421,556	19.13	22,036
1961	703,083.65	620,795	550,422	293,278	19.57	14,986
1962	2,067,652.98	1,805,309	1,600,661	880,523	20.03	43,960
1963	2,114,750.65	1,825,114	1,618,221	919,480	20.50	44,853
1964	981,226.21	842,834	747,291	430,180	20.45	21,036
1965	543,411.59	461,030	408,768	243,326	20.93	11,626
1966	3,779,545.72	3,165,747	2,806,882	1,728,573	21.42	80,699
1967	2,195,243.11	1,827,145	1,620,022	1,014,270	21.43	47,329
1968	1,055,356.34	866,236	768,040	498,388	21.94	22,716
1969	2,407,304.70	1,961,183	1,738,866	1,149,900	21.99	52,292
1970	2,652,628.15	2,128,893	1,887,564	1,295,590	22.53	57,505
1971	3,058,222.94	2,416,975	2,142,989	1,526,879	23.07	66,185
1972	2,491,194.43	1,950,605	1,729,487	1,259,946	23.17	54,378
1973	2,947,661.70	2,270,171	2,012,827	1,524,367	23.72	64,265
1974	6,637,910.73	5,058,088	4,484,709	3,480,784	23.86	145,884
1975	4,458,785.47	3,359,071	2,978,291	2,372,252	24.01	98,803
1976	2,423,376.05	1,791,941	1,588,809	1,319,242	24.60	53,628
1977	2,444,282.96	1,784,229	1,581,971	1,351,169	24.79	54,505
1978	4,624,354.48	3,329,535	2,952,103	2,597,122	25.00	103,885
1979	3,542,764.37	2,498,074	2,214,895	2,036,422	25.61	79,517
1980	3,588,614.96	2,491,647	2,209,197	2,097,141	25.85	81,127
1981	5,581,337.10	3,812,276	3,380,121	3,317,484	26.11	127,058
1982	1,705,992.34	1,145,199	1,015,381	1,031,810	26.38	39,113
1983	1,291,285.40	851,009	754,540	795,002	26.67	29,809
1984	296,374.82	191,553	169,839	185,811	26.98	6,887
1985	219,721.12	139,110	123,341	140,324	27.31	5,138
1986	312,756.29	193,734	171,773	203,535	27.65	7,361
1987	331,918.35	200,904	178,130	220,172	28.00	7,863
1988	1,147,604.26	681,677	604,403	772,722	28.06	27,538
1989	3,656,976.06	2,116,511	1,876,586	2,511,785	28.45	88,288
1990	8,890,299.89	5,005,594	4,438,165	6,230,195	28.85	215,951
1991	7,421,313.04	4,080,535	3,617,970	5,287,606	28.97	182,520
1992	3,812,778.78	2,032,364	1,801,977	2,773,358	29.41	94,300
1993	5,838,218.91	3,026,533	2,683,449	4,322,414	29.58	146,126
1994	7,189,232.60	3,616,472	3,206,513	5,420,566	29.78	182,020
1995	17,468,185.19	8,464,384	7,504,871	13,456,951	30.26	444,711
1996	26,971,247.96	12,622,544	11,191,667	21,173,831	30.50	694,224
1997	16,954,336.35	7,641,658	6,775,408	13,569,796	30.76	441,151
1998	9,101,696.15	3,937,394	3,491,055	7,430,980	31.04	239,400
1999	14,315,180.62	5,923,049	5,251,619	11,926,598	31.35	380,434
2000	12,094,921.07	4,792,492	4,249,220	10,264,685	31.45	326,381
2001	10,136,113.33	3,809,557	3,377,710	8,785,626	31.80	276,278
2002	4,384,829.32	1,562,753	1,385,601	3,876,194	31.95	121,321

PORTLAND GENERAL ELECTRIC

ACCOUNT 362 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-S0						
NET SALVAGE PERCENT.. -20						
2003	15,769,033.59	5,298,395	4,697,775	14,225,065	32.14	442,597
2004	18,731,600.98	5,893,711	5,225,607	17,252,314	32.36	533,137
2005	5,587,153.92	1,633,237	1,448,095	5,256,490	32.60	161,242
2006	6,702,748.20	1,803,307	1,598,886	6,444,412	32.87	196,058
2007	14,448,652.54	3,550,901	3,148,375	14,190,008	33.00	430,000
2008	10,663,170.90	2,360,826	2,093,205	10,702,600	33.15	322,854
2009	12,927,317.07	2,531,686	2,244,697	13,268,083	33.34	397,963
2010	18,817,787.21	3,179,453	2,819,034	19,762,311	33.56	588,865
2011	27,222,480.34	3,851,437	3,414,842	29,252,134	33.67	868,789
2012	25,027,727.37	2,829,134	2,508,427	27,524,846	33.67	817,489
2013	29,404,011.59	2,434,652	2,158,662	33,126,152	33.73	982,098
2014	22,083,514.75	1,134,209	1,005,636	25,494,582	33.59	758,993
2015	41,767,491.52	741,791	657,703	49,463,287	33.40	1,480,937
	472,305,679.82	164,254,734	145,636,170	421,130,646		13,465,426
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						31.3 2.85



PORTLAND GENERAL ELECTRIC

ACCOUNT 363 STORAGE BATTERY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 15-L3						
NET SALVAGE PERCENT.. -5						
2013	384,932.84	76,067	51,237	352,942	10.78	32,740
2015	2,282.99	91	61	2,336	12.74	183
	387,215.83	76,158	51,298	355,279		32,923
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						10.8 8.50

PORTLAND GENERAL ELECTRIC

ACCOUNT 364 POLES, TOWERS AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-R1						
NET SALVAGE PERCENT.. -50						
1910	4,064.05	6,096	6,096			
1911	5,934.37	8,902	8,902			
1912	2,952.31	4,428	4,428			
1913	1,486.71	2,230	2,230			
1914	400.57	601	601			
1920	1,818.01	2,727	2,727			
1925	2,573.40	3,843	3,860			
1927	683.92	1,017	1,026			
1928	2,449.18	3,633	3,674			
1930	1,340.13	1,976	2,010			
1938	313.23	448	470			
1939	74.98	107	112			
1940	975.87	1,382	1,464			
1941	193.00	272	290			
1942	2,157.20	3,020	3,236			
1943	6,328.98	8,810	9,493			
1944	10,899.90	15,081	16,350			
1945	15,857.22	21,969	23,786			
1946	42,039.11	57,850	63,059			
1947	81,934.77	111,964	122,902			
1948	100,893.50	136,887	151,340			
1949	143,623.68	194,840	215,436			
1950	119,527.55	160,896	179,291			
1951	184,840.63	246,790	277,261			
1952	153,190.32	202,809	229,785			
1953	180,233.33	238,232	270,350			
1954	177,866.63	232,996	266,800			
1955	276,323.92	358,613	414,486			
1956	356,403.86	461,258	534,606			
1957	224,235.65	287,280	336,353			
1958	423,919.32	541,133	635,879			
1959	464,232.59	586,186	696,349			
1960	469,702.43	590,416	704,554			
1961	602,552.36	748,732	903,829			
1962	432,741.02	534,803	649,112			
1963	791,679.05	966,403	1,187,519			
1964	505,311.42	612,892	757,967			
1965	483,034.79	578,120	724,552			
1966	492,503.23	585,094	738,755			
1967	778,117.17	911,331	1,167,176			
1968	1,817,595.41	2,110,774	2,726,393			
1969	801,499.07	922,365	1,202,249			
1970	1,245,209.52	1,410,760	1,867,814			

PORTLAND GENERAL ELECTRIC

ACCOUNT 364 POLES, TOWERS AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-R1						
NET SALVAGE PERCENT.. -50						
1971	1,200,815.80	1,346,595	1,801,224			
1972	1,189,388.39	1,319,329	1,784,083			
1973	2,121,317.56	2,326,025	3,181,976			
1974	2,543,659.84	2,739,522	3,815,490			
1975	1,825,577.63	1,940,954	2,738,366			
1976	1,750,792.21	1,836,231	2,626,188			
1977	1,677,143.56	1,733,831	2,513,383	2,332	17.36	134
1978	1,968,060.38	2,003,879	2,904,848	47,243	17.75	2,662
1979	2,327,352.74	2,332,007	3,380,507	110,522	18.14	6,093
1980	3,073,589.45	3,028,100	4,389,572	220,812	18.55	11,904
1981	4,007,405.90	3,878,367	5,622,130	388,979	18.97	20,505
1982	4,779,243.67	4,539,326	6,580,264	588,602	19.41	30,325
1983	3,665,774.58	3,413,569	4,948,353	550,309	19.85	27,723
1984	2,831,857.08	2,582,654	3,743,848	503,938	20.31	24,812
1985	2,778,864.56	2,479,303	3,594,029	574,268	20.78	27,636
1986	2,528,739.46	2,204,555	3,195,751	597,358	21.26	28,098
1987	3,923,298.98	3,354,421	4,862,611	1,022,337	21.50	47,551
1988	5,172,373.72	4,309,880	6,247,656	1,510,905	22.00	68,678
1989	3,070,937.87	2,490,224	3,609,860	996,547	22.52	44,252
1990	4,500,761.08	3,563,253	5,165,336	1,585,806	22.81	69,522
1991	4,336,390.15	3,330,348	4,827,714	1,676,871	23.35	71,815
1992	5,957,617.15	4,452,127	6,453,859	2,482,567	23.67	104,882
1993	5,712,101.27	4,145,272	6,009,038	2,559,114	24.01	106,585
1994	7,141,295.24	4,998,193	7,245,444	3,466,499	24.58	141,029
1995	9,365,380.58	6,335,680	9,184,281	4,863,790	24.95	194,941
1996	12,454,817.25	8,123,032	11,775,249	6,906,977	25.35	272,465
1997	10,787,941.44	6,796,403	9,852,151	6,329,761	25.55	247,740
1998	8,442,700.44	5,097,280	7,389,081	5,274,970	25.98	203,040
1999	7,375,726.63	4,271,652	6,192,241	4,871,349	26.24	185,646
2000	8,632,896.10	4,757,589	6,896,661	6,052,683	26.69	226,777
2001	12,862,470.93	6,741,221	9,772,159	9,521,547	27.00	352,650
2002	11,269,983.36	5,614,142	8,138,331	8,766,644	27.15	322,897
2003	6,643,266.86	3,114,031	4,514,139	5,450,761	27.50	198,209
2004	15,826,424.10	6,960,461	10,089,972	13,649,664	27.72	492,412
2005	10,887,259.08	4,458,333	6,462,856	9,868,033	27.96	352,934
2006	13,032,646.66	4,940,025	7,161,122	12,387,848	28.09	441,006
2007	12,638,539.08	4,398,212	6,375,703	12,582,106	28.13	447,284
2008	14,817,728.66	4,667,585	6,766,190	15,460,403	28.21	548,047
2009	14,823,245.71	4,175,708	6,053,159	16,181,710	28.10	575,862
2010	13,341,051.45	3,279,897	4,754,580	15,256,997	28.06	543,728
2011	11,452,843.97	2,396,508	3,474,008	13,705,258	27.76	493,705
2012	17,114,480.49	2,921,442	4,234,959	21,436,762	27.27	786,093

PORTLAND GENERAL ELECTRIC

ACCOUNT 364 POLES, TOWERS AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-R1						
NET SALVAGE PERCENT.. -50						
2013	16,794,926.88	2,166,546	3,140,653	22,051,737	26.57	829,949
2014	15,677,327.65	1,319,247	1,912,397	21,603,594	25.24	855,927
2015	13,874,926.32	468,279	678,823	20,133,566	21.72	926,960
	349,610,655.27	177,227,204	253,174,817	271,241,166		10,332,478
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						26.3 2.96

PORTLAND GENERAL ELECTRIC

ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-S0.5						
NET SALVAGE PERCENT.. -70						
1910	2,153.59	3,661	3,661			
1911	729.09	1,239	1,239			
1912	977.16	1,661	1,661			
1913	446.94	760	760			
1914	523.25	890	890			
1915	467.71	795	795			
1916	106.48	181	181			
1917	428.86	725	729			
1918	374.27	633	636			
1919	235.58	394	400			
1920	857.00	1,433	1,457			
1921	1,008.36	1,685	1,714			
1922	3,546.64	5,863	6,029			
1923	2,518.46	4,158	4,281			
1924	2,801.53	4,619	4,763			
1925	6,707.47	11,042	11,403			
1926	4,277.43	6,963	7,272			
1927	5,807.04	9,436	9,872			
1928	3,540.27	5,740	6,018			
1929	798.30	1,291	1,357			
1930	2,204.49	3,557	3,748			
1933	18.64	30	32			
1935	356.34	561	606			
1937	246.04	384	418			
1938	4,183.54	6,504	7,112			
1939	8,487.49	13,136	14,429			
1940	9,792.32	15,082	16,647			
1941	4,973.04	7,621	8,454			
1942	2,259.06	3,444	3,840			
1943	5,027.48	7,622	8,547			
1944	7,753.79	11,687	13,181			
1945	5,286.75	7,920	8,987			
1946	21,947.04	32,672	37,310			
1947	53,284.82	78,808	90,584			
1948	80,598.97	118,384	137,018			
1949	80,541.61	117,451	136,921			
1950	100,291.75	146,286	170,496			
1951	157,128.40	227,425	267,118			
1952	137,842.01	197,916	234,331			
1953	158,306.73	225,389	269,121			
1954	216,814.22	308,284	368,584			
1955	316,704.01	446,223	538,397			
1956	547,881.27	764,771	931,398			

PORTLAND GENERAL ELECTRIC

ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-S0.5						
NET SALVAGE PERCENT.. -70						
1957	512,858.40	708,996	871,859			
1958	592,950.98	817,300	1,008,017			
1959	747,704.49	1,019,802	1,271,098			
1960	723,542.60	976,146	1,230,022			
1961	974,112.59	1,308,564	1,655,991			
1962	706,578.31	938,244	1,201,183			
1963	1,034,195.01	1,366,068	1,758,132			
1964	800,617.75	1,044,470	1,346,996	14,054	15.61	900
1965	729,075.08	945,188	1,210,958	20,470	15.72	1,302
1966	753,378.45	963,631	1,242,743	38,000	16.29	2,333
1967	1,382,684.26	1,755,636	2,264,148	86,415	16.44	5,256
1968	4,608,970.99	5,805,921	7,487,581	347,670	16.60	20,944
1969	1,353,893.81	1,680,182	2,166,839	134,780	17.20	7,836
1970	1,546,929.72	1,902,383	2,453,400	176,381	17.40	10,137
1971	1,900,343.02	2,314,390	2,984,743	245,840	17.61	13,960
1972	1,545,045.24	1,850,949	2,387,068	239,509	18.23	13,138
1973	3,108,332.05	3,683,063	4,749,846	534,318	18.48	28,913
1974	3,149,542.44	3,688,524	4,756,889	597,333	18.74	31,875
1975	2,281,064.26	2,638,461	3,402,680	475,129	19.02	24,980
1976	2,025,180.29	2,311,845	2,981,461	461,345	19.32	23,879
1977	2,197,386.53	2,473,686	3,190,178	545,379	19.64	27,769
1978	2,533,774.93	2,794,652	3,604,111	703,306	20.30	34,646
1979	3,246,815.76	3,525,912	4,547,177	972,410	20.64	47,113
1980	2,910,368.64	3,126,405	4,031,955	915,672	20.68	44,278
1981	3,163,776.79	3,339,999	4,307,415	1,071,006	21.06	50,855
1982	3,265,528.46	3,384,688	4,365,048	1,186,350	21.45	55,308
1983	2,639,329.25	2,683,142	3,460,302	1,026,558	21.85	46,982
1984	2,384,165.64	2,374,701	3,062,523	990,559	22.26	44,500
1985	2,726,355.34	2,657,597	3,427,358	1,207,446	22.69	53,215
1986	2,767,599.52	2,650,751	3,418,530	1,286,389	22.86	56,272
1987	3,250,700.87	3,039,405	3,919,755	1,606,436	23.32	68,887
1988	4,059,032.53	3,699,971	4,771,652	2,128,703	23.78	89,517
1989	5,998,149.58	5,350,289	6,899,977	3,296,877	24.01	137,313
1990	8,642,000.85	7,492,615	9,662,818	5,028,583	24.50	205,248
1991	8,490,294.82	7,179,223	9,258,654	5,174,847	24.76	209,000
1992	11,960,941.85	9,796,729	12,634,309	7,699,292	25.28	304,561
1993	11,281,814.55	8,975,812	11,575,617	7,603,468	25.58	297,243
1994	13,943,722.81	10,752,284	13,866,636	9,837,693	25.90	379,834
1995	16,942,247.31	12,574,875	16,217,133	12,584,687	26.45	475,792
1996	21,830,331.02	15,631,390	20,158,954	16,952,609	26.80	632,560
1997	18,890,870.73	13,012,787	16,781,884	15,332,596	27.16	564,529
1998	16,035,311.59	10,590,522	13,658,021	13,602,009	27.55	493,721
1999	17,053,762.77	10,761,606	13,878,659	15,112,738	27.95	540,706

PORTLAND GENERAL ELECTRIC

ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-S0.5						
NET SALVAGE PERCENT.. -70						
2000	33,967,858.72	20,407,210	26,318,070	31,427,290	28.36	1,108,156
2001	22,194,909.94	12,640,001	16,301,122	21,430,225	28.79	744,363
2002	14,862,747.94	8,014,588	10,335,979	14,930,692	29.06	513,788
2003	12,125,577.16	6,132,511	7,908,766	12,704,715	29.52	430,377
2004	27,840,419.23	13,119,519	16,919,531	30,409,182	29.99	1,013,977
2005	19,750,656.91	8,635,777	11,137,092	22,439,025	30.32	740,073
2006	23,335,872.42	9,346,484	12,053,653	27,617,330	30.82	896,085
2007	23,733,976.06	8,642,490	11,145,750	29,202,009	31.18	936,562
2008	26,537,521.10	8,661,847	11,170,713	33,943,073	31.56	1,075,509
2009	27,270,677.94	7,834,866	10,104,201	36,255,951	31.96	1,134,416
2010	24,862,118.89	6,136,965	7,914,510	34,351,092	32.38	1,060,874
2011	28,231,446.84	5,788,011	7,464,483	40,528,977	32.81	1,235,263
2012	17,148,260.65	2,786,935	3,594,159	25,557,884	33.13	771,442
2013	27,933,319.22	3,300,322	4,256,246	43,230,397	33.47	1,291,616
2014	20,682,137.90	1,490,768	1,922,562	33,237,072	33.84	982,183
2015	18,223,174.33	446,103	575,315	30,404,081	34.10	891,615
	587,352,192.37	311,777,527	401,592,869	596,905,858		19,871,601
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						30.0 3.38

PORTLAND GENERAL ELECTRIC

ACCOUNT 366 UNDERGROUND CONDUIT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 80-R4						
NET SALVAGE PERCENT.. -10						
1922	214,256.29	220,363	235,682			
1923	130,814.94	134,428	143,896			
1925	6,482.70	6,583	7,131			
1926	5,750.67	5,831	6,326			
1927	4,710.12	4,769	5,181			
1928	39,759.56	39,799	43,736			
1929	100,951.02	100,852	111,046			
1930	47,143.69	46,999	51,858			
1931	13,025.05	12,955	14,328			
1934	212.71	208	234			
1935	1,210.38	1,168	1,331			
1936	136.61	131	150			
1937	3,614.73	3,465	3,976			
1938	6,010.96	5,739	6,612			
1939	1,537.35	1,449	1,691			
1940	334.50	314	368			
1941	2,269.73	2,102	2,497			
1942	1,484.22	1,368	1,633			
1943	6,670.27	6,118	7,337			
1944	744.45	673	819			
1945	10,303.25	9,269	11,334			
1946	27,102.75	24,035	29,813			
1947	56,860.16	50,125	62,546			
1948	31,285.28	27,180	34,414			
1949	53,700.67	46,353	59,071			
1950	66,934.87	56,907	73,628			
1951	67,984.42	57,403	74,783			
1952	8,840.13	7,348	9,724			
1953	2,693.15	2,222	2,962			
1954	10,059.35	8,166	11,065			
1955	35,052.30	28,224	38,558			
1956	20,461.33	16,205	22,507			
1957	45,539.94	35,752	50,094			
1958	62,848.61	48,497	67,988	1,145	24.47	47
1959	47,908.03	36,626	51,346	1,353	24.80	55
1960	26,383.30	19,810	27,772	1,250	25.80	48
1961	37,223.84	27,671	38,792	2,154	26.15	82
1962	163,860.80	119,576	167,633	12,614	27.15	465
1963	165,409.94	118,450	166,055	15,896	28.15	565
1964	47,224.72	33,444	46,885	5,062	28.50	178
1965	49,342.43	34,259	48,028	6,249	29.50	212
1966	76,606.02	52,557	73,680	10,587	29.87	354
1967	150,443.64	101,130	141,774	23,714	30.87	768



PORTLAND GENERAL ELECTRIC

ACCOUNT 366 UNDERGROUND CONDUIT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 80-R4						
NET SALVAGE PERCENT.. -10						
1968	242,085.78	159,377	223,430	42,864	31.87	1,345
1969	224,494.62	145,845	204,460	42,484	32.24	1,318
1970	116,687.52	74,164	103,970	24,386	33.24	734
1971	273,652.61	170,135	238,512	62,506	34.24	1,826
1972	137,472.60	84,199	118,038	33,182	34.62	958
1973	310,365.13	185,722	260,363	81,039	35.62	2,275
1974	404,060.90	236,101	330,990	113,477	36.62	3,099
1975	213,412.44	122,635	171,922	62,832	37.02	1,697
1976	421,444.81	236,245	331,191	132,398	38.02	3,482
1977	166,477.34	90,940	127,489	55,636	39.02	1,426
1978	210,478.41	112,012	157,029	74,497	40.02	1,861
1979	236,867.58	123,633	173,321	87,233	40.42	2,158
1980	156,920.16	79,661	111,677	60,935	41.42	1,471
1981	112,969.73	55,734	78,133	46,134	42.42	1,088
1982	819,538.37	392,600	550,385	351,107	43.42	8,086
1983	1,204,812.21	559,936	784,973	540,320	44.42	12,164
1984	684,438.91	310,639	435,484	317,399	44.84	7,078
1985	854,748.22	375,713	526,711	413,512	45.83	9,023
1986	565,724.56	240,456	337,095	285,202	46.84	6,089
1987	774,868.89	318,270	446,182	406,174	47.83	8,492
1988	937,446.12	371,435	520,714	510,477	48.84	10,452
1989	14,856.51	5,674	7,954	8,388	49.83	168
1990	132,278.93	48,599	68,131	77,376	50.84	1,522
1991	115,876.64	41,222	57,789	69,675	51.26	1,359
1992	413,126.86	140,967	197,621	256,819	52.26	4,914
1993	715,544.35	233,768	327,719	459,380	53.26	8,625
1994	317,969.56	99,264	139,158	210,609	54.26	3,881
1995	466,444.70	138,842	194,643	318,446	55.26	5,763
1996	687,106.91	194,547	272,735	483,083	56.26	8,587
1997	653,598.61	175,570	246,132	472,826	57.26	8,258
1998	114,325.29	29,050	40,725	85,033	58.26	1,460
1999	449,423.24	107,673	150,947	343,419	59.26	5,795
2000	284,190.96	63,960	89,665	222,945	60.26	3,700
2001	32,051.35	6,748	9,460	25,796	61.26	421
2008	26,309.36	2,888	4,049	24,891	67.68	368
2014	11,280.91	248	348	12,061	73.68	164
2015	30,660.84	223	312	33,415	74.69	447
	15,385,200.81	7,291,218	9,995,741	6,927,980		144,328

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 48.0 0.94

PORTLAND GENERAL ELECTRIC

ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-S1.5						
NET SALVAGE PERCENT.. -70						
1911	5.28		9			9
1912	7.46		12			13
1913	2.74		5			5
1914	4.64		8			8
1916	8.04		13			14
1919	72.60		119			123
1922	82.43		134			140
1923	540.27		875			918
1924	824.00	1,333		1,401		
1925	1,340.13	2,165		2,278		
1926	1,322.07	2,132		2,248		
1927	1,493.40	2,404		2,539		
1928	1,267.08	2,017		2,154		
1929	3,689.15	5,859		6,272		
1930	2,414.64	3,826		4,105		
1931	3,246.74	5,130		5,519		
1932	513.44	809		873		
1933	379.95	597		646		
1934	756.02	1,184		1,285		
1935	416.27	649		708		
1936	582.24	905		990		
1937	207.11	321		352		
1939	9,878.19	15,159		16,793		
1940	384.04	587		653		
1942	375.63	568		639		
1944	1,295.86	1,953		2,203		
1945	45,564.74	68,258		77,460		
1947	1,645.38	2,434		2,797		
1948	2,799.60	4,112		4,759		
1949	3,026.71	4,414		5,145		
1950	16,994.04	24,788		28,890		
1951	13,015.00	18,838		22,126		
1952	6,963.58	9,998		11,838		
1953	12,765.78	18,175		21,702		
1954	14,124.28	20,083		24,011		
1955	28,922.03	40,750		49,167		
1956	36,860.94	51,453		62,664		
1957	61,588.98	85,750		104,701		
1958	27,891.78	38,445		47,416		
1959	51,729.11	70,554		87,939		
1960	67,528.51	91,747		114,798		
1961	131,050.26	176,045		222,785		
1962	73,880.27	98,769		125,596		

PORTLAND GENERAL ELECTRIC

ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-S1.5						
NET SALVAGE PERCENT.. -70						
1963	221,341.38	292,370	376,280			
1964	217,341.04	285,423	367,818	1,662	15.17	110
1965	229,323.90	297,300	383,123	6,728	15.72	428
1966	326,272.13	420,101	541,374	13,289	15.86	838
1967	366,645.12	465,540	599,930	23,367	16.44	1,421
1968	621,118.03	782,422	1,008,288	47,613	16.60	2,868
1969	754,266.44	936,045	1,206,259	75,994	17.20	4,418
1970	1,001,340.33	1,231,428	1,586,911	115,368	17.40	6,630
1971	1,334,931.37	1,615,801	2,082,244	187,139	18.00	10,397
1972	1,534,667.98	1,838,517	2,369,252	239,684	18.23	13,148
1973	2,021,136.81	2,394,845	3,086,179	349,754	18.48	18,926
1974	1,307,329.33	1,521,941	1,961,288	261,172	19.10	13,674
1975	1,167,489.79	1,342,473	1,730,012	254,721	19.38	13,143
1976	1,759,314.21	1,996,681	2,573,074	417,760	19.67	21,238
1977	1,728,544.84	1,923,265	2,478,465	460,061	20.32	22,641
1978	3,253,412.79	3,567,367	4,597,179	933,623	20.64	45,234
1979	4,170,776.45	4,476,828	5,769,180	1,321,140	21.31	61,996
1980	3,661,090.23	3,866,258	4,982,353	1,241,500	21.65	57,344
1981	2,973,229.63	3,086,272	3,977,204	1,077,286	22.00	48,968
1982	2,256,986.05	2,300,591	2,964,716	872,160	22.37	38,988
1983	2,126,537.14	2,114,841	2,725,344	889,769	23.06	38,585
1984	2,966,547.34	2,891,227	3,725,854	1,317,276	23.45	56,174
1985	3,097,880.82	2,955,502	3,808,684	1,457,713	23.85	61,120
1986	2,874,662.63	2,667,284	3,437,264	1,449,662	24.55	59,049
1987	3,348,039.77	3,033,659	3,909,403	1,782,265	24.97	71,376
1988	4,242,938.63	3,749,315	4,831,651	2,381,345	25.41	93,717
1989	14,374,290.21	12,303,674	15,855,447	8,580,846	26.13	328,391
1990	15,871,195.53	13,209,913	17,023,295	9,957,737	26.58	374,633
1991	14,295,592.17	11,490,225	14,807,175	9,495,332	27.32	347,560
1992	16,042,817.96	12,496,393	16,103,799	11,168,992	27.78	402,052
1993	16,531,361.31	12,455,389	16,050,958	12,052,356	28.26	426,481
1994	21,368,662.35	15,464,287	19,928,452	16,398,274	29.01	565,263
1995	23,895,195.29	16,654,951	21,462,832	19,159,000	29.50	649,458
1996	27,091,153.39	18,053,545	23,265,166	22,789,795	30.25	753,382
1997	27,715,876.31	17,697,141	22,805,877	24,311,113	30.76	790,348
1998	23,383,868.11	14,191,670	18,288,461	21,464,115	31.52	680,968
1999	20,433,023.12	11,747,762	15,139,056	19,597,083	32.28	607,097
2000	21,180,982.68	11,551,261	14,885,830	21,121,841	32.81	643,762
2001	26,497,791.98	13,585,948	17,507,882	27,538,364	33.58	820,082
2002	26,591,281.00	12,756,901	16,439,509	28,765,669	34.34	837,672
2003	13,913,791.14	6,209,029	8,001,425	15,652,020	35.12	445,673
2004	39,837,015.40	16,429,582	21,172,405	46,550,521	35.90	1,296,672
2005	29,487,580.21	11,208,819	14,444,534	35,684,352	36.45	978,995

PORTLAND GENERAL ELECTRIC

ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-S1.5						
NET SALVAGE PERCENT.. -70						
2006	30,949,723.12	10,696,534	13,784,364	38,830,165	37.23	1,042,981
2007	35,550,482.85	10,993,276	14,166,769	46,269,052	38.23	1,210,281
2008	32,447,290.19	8,891,855	11,458,718	43,701,675	39.01	1,120,269
2009	28,602,699.43	6,826,892	8,797,650	39,826,939	39.80	1,000,677
2010	25,620,925.70	5,200,535	6,701,804	36,853,770	40.58	908,176
2011	21,147,102.76	3,508,727	4,521,611	31,428,464	41.59	755,674
2012	19,402,194.58	2,516,659	3,243,158	29,740,573	42.37	701,925
2013	21,375,751.26	1,980,463	2,552,175	33,786,602	43.37	779,032
2014	18,775,642.28	1,046,930	1,349,153	30,569,439	44.16	692,243
2015	27,738,165.77	518,704	668,441	46,486,441	45.16	1,029,372
	690,312,080.69	332,613,747	428,571,957	744,958,580		20,951,550
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						35.6 3.04

PORTLAND GENERAL ELECTRIC

ACCOUNT 368 LINE TRANSFORMERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R2.5						
NET SALVAGE PERCENT.. -15						
1947	3,103.19	3,300	3,569			
1948	4,666.76	4,927	5,367			
1949	26,957.21	28,449	31,001			
1950	65,572.12	68,651	75,408			
1951	47,177.58	49,339	54,254			
1952	80,633.48	83,613	92,729			
1953	135,679.24	140,428	156,031			
1954	156,206.46	160,201	179,637			
1955	207,856.27	212,597	239,035			
1956	299,750.11	305,622	344,713			
1957	314,411.80	317,281	361,574			
1958	384,397.65	386,358	442,057			
1959	451,492.10	451,770	519,216			
1960	642,038.22	635,123	738,344			
1961	678,312.62	667,419	780,060			
1962	748,707.71	727,815	861,014			
1963	674,467.21	651,535	775,637			
1964	735,798.54	705,958	846,168			
1965	852,995.93	807,514	980,945			
1966	1,036,003.02	973,138	1,191,403			
1967	1,163,949.95	1,084,219	1,338,542			
1968	1,774,833.52	1,628,765	2,041,059			
1969	2,298,017.03	2,089,070	2,642,720			
1970	2,120,406.45	1,897,128	2,438,467			
1971	2,707,284.65	2,396,678	3,094,039	19,338	13.31	1,453
1972	3,530,754.50	3,090,752	3,990,068	70,300	13.65	5,150
1973	3,575,742.06	3,075,853	3,970,833	141,270	14.32	9,865
1974	3,392,246.57	2,881,730	3,720,226	180,858	14.68	12,320
1975	3,106,566.56	2,590,100	3,343,741	228,811	15.36	14,897
1976	3,836,859.82	3,154,858	4,072,826	339,563	15.75	21,560
1977	5,179,024.02	4,173,283	5,387,582	568,296	16.45	34,547
1978	5,410,670.35	4,293,367	5,542,607	679,664	16.85	40,336
1979	6,155,636.26	4,779,728	6,170,485	908,497	17.56	51,737
1980	5,660,640.74	4,321,163	5,578,491	931,246	17.98	51,793
1981	3,775,689.00	2,816,249	3,635,692	706,350	18.69	37,793
1982	2,404,567.29	1,760,083	2,272,214	493,038	19.13	25,773
1983	1,489,125.01	1,063,116	1,372,451	340,043	19.85	17,131
1984	2,461,205.83	1,720,875	2,221,598	608,789	20.31	29,975
1985	2,708,641.89	1,843,109	2,379,398	735,540	21.05	34,943
1986	3,163,265.44	2,103,350	2,715,361	922,394	21.52	42,862
1987	3,397,481.65	2,193,448	2,831,675	1,075,429	22.26	48,312
1988	3,233,424.64	2,034,729	2,626,774	1,091,664	22.75	47,985
1989	8,300,808.08	5,059,343	6,531,459	3,014,470	23.50	128,275

PORTLAND GENERAL ELECTRIC

ACCOUNT 368 LINE TRANSFORMERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R2.5						
NET SALVAGE PERCENT.. -15						
1990	8,159,476.64	4,833,388	6,239,758	3,143,640	24.00	130,985
1991	6,913,092.32	3,954,358	5,104,957	2,845,099	24.76	114,907
1992	6,271,424.78	3,474,808	4,485,872	2,726,266	25.28	107,843
1993	6,231,317.21	3,321,448	4,287,889	2,878,126	26.04	110,527
1994	8,033,815.88	4,131,631	5,333,811	3,905,077	26.58	146,918
1995	8,243,536.19	4,061,261	5,242,965	4,237,102	27.35	154,921
1996	9,569,525.57	4,527,438	5,844,786	5,160,168	27.90	184,952
1997	9,542,162.37	4,303,801	5,556,077	5,417,410	28.67	188,957
1998	10,050,379.16	4,328,447	5,587,895	5,970,041	29.23	204,244
1999	8,739,897.54	3,566,053	4,603,667	5,447,215	30.01	181,513
2000	7,669,876.27	2,967,168	3,830,524	4,989,834	30.58	163,173
2001	7,850,394.80	2,867,278	3,701,570	5,326,384	31.16	170,937
2002	7,007,596.42	2,393,445	3,089,865	4,968,871	31.95	155,520
2003	1,495,950.17	477,395	616,303	1,104,040	32.55	33,918
2004	4,391,222.51	1,300,856	1,679,366	3,370,540	33.14	101,706
2005	19,123,156.85	5,218,614	6,737,073	15,254,557	33.75	451,987
2006	10,807,617.76	2,679,641	3,459,336	8,969,424	34.56	259,532
2007	14,870,161.50	3,327,793	4,296,080	12,804,606	35.17	364,078
2008	13,555,243.64	2,712,404	3,501,632	12,086,898	35.60	339,520
2009	8,696,441.90	1,521,138	1,963,743	8,037,165	36.24	221,776
2010	7,998,595.15	1,193,950	1,541,354	7,657,030	36.87	207,676
2011	14,107,839.69	1,745,704	2,253,651	13,970,365	37.34	374,139
2012	14,786,175.29	1,445,349	1,865,902	15,138,200	37.65	402,077
2013	17,522,721.63	1,245,340	1,607,696	18,543,434	37.98	488,242
2014	15,520,086.54	680,013	877,877	16,970,223	37.87	448,118
2015	22,327,323.13	344,064	444,176	25,232,246	36.68	687,902
	357,878,099.44	142,054,819	182,350,295	229,209,519		7,052,775

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 32.5 1.97

PORTLAND GENERAL ELECTRIC

ACCOUNT 369.01 SERVICES - OVERHEAD

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 48-R2						
NET SALVAGE PERCENT.. -30						
1951	1,738.23	2,055	2,260			
1952	1,862.22	2,183	2,421			
1953	4,025.43	4,710	5,233			
1954	7,201.37	8,349	9,362			
1955	13,196.64	15,258	17,156			
1956	23,298.22	26,671	30,288			
1957	31,931.48	36,426	41,511			
1958	44,497.48	50,223	57,847			
1959	78,466.93	88,175	102,007			
1960	108,838.79	120,932	141,490			
1961	124,510.58	137,617	161,864			
1962	157,858.12	172,381	205,216			
1963	245,828.03	266,782	319,576			
1964	398,687.69	429,769	518,294			
1965	414,642.11	440,984	539,035			
1966	522,469.54	551,383	679,210			
1967	290,083.87	303,610	377,109			
1968	483,487.55	498,553	628,534			
1969	608,216.26	621,317	790,681			
1970	633,191.99	640,410	823,150			
1971	945,715.66	941,006	1,229,430			
1972	1,208,668.06	1,189,293	1,571,268			
1973	1,244,925.88	1,210,566	1,618,404			
1974	1,158,016.81	1,105,883	1,505,422			
1975	1,141,328.48	1,075,702	1,483,727			
1976	1,437,331.33	1,335,999	1,868,531			
1977	1,721,510.93	1,568,142	2,237,964			
1978	1,081,008.54	969,665	1,405,311			
1979	1,111,483.59	980,962	1,444,929			
1980	970,993.45	842,453	1,262,291			
1981	1,147,325.05	972,473	1,491,523			
1982	1,113,448.19	926,099	1,447,483			
1983	758,943.62	618,812	986,627			
1984	675,758.01	539,566	878,485			
1985	634,589.70	495,640	824,967			
1986	671,694.12	510,037	873,202			
1987	820,424.15	607,934	1,066,551			
1988	1,053,629.87	760,879	1,369,719			
1989	217,127.24	152,593	282,265			
1990	177,234.28	121,032	230,405			
1991	171,716.62	113,759	223,232			
1992	155,191.59	99,563	201,749			
1993	156,436.40	97,006	203,367			

PORTLAND GENERAL ELECTRIC

ACCOUNT 369.01 SERVICES - OVERHEAD

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 48-R2						
NET SALVAGE PERCENT.. -30						
1994	236,411.90	140,760	307,335			
1995	282,528.51	162,635	367,287			
1996	317,982.50	175,727	400,759	12,618	26.37	478
1997	333,032.68	176,208	401,856	31,086	26.95	1,153
1998	269,000.45	135,859	309,837	39,864	27.55	1,447
1999	227,640.39	109,377	249,443	46,490	28.14	1,652
2000	240,017.69	109,302	249,272	62,751	28.75	2,183
2001	277,331.09	119,696	272,976	87,554	29.17	3,002
2002	258,658.12	104,844	239,105	97,151	29.79	3,261
2003	132,871.96	50,525	115,226	57,508	30.24	1,902
2004	405,601.42	143,104	326,360	200,922	30.87	6,509
2005	318,294.61	103,860	236,861	176,922	31.34	5,645
2006	329,700.07	98,537	224,722	203,888	31.82	6,408
2007	377,927.19	102,290	233,281	258,024	32.32	7,983
2008	318,752.67	77,406	176,531	237,847	32.66	7,283
2009	200,594.84	42,715	97,415	163,358	33.18	4,923
2010	184,456.25	33,763	76,999	162,794	33.56	4,851
2011	1,949,036.67	297,462	678,386	1,855,362	33.82	54,860
2012	4,954,201.39	601,539	1,371,858	5,068,604	33.96	149,252
2013	10,320,115.50	923,031	2,105,046	11,311,104	33.86	334,055
2014	7,345,245.15	409,644	934,226	8,614,593	33.47	257,383
2015	8,052,487.59	163,304	372,428	10,095,806	31.45	321,011
	61,300,422.74	25,934,440	40,906,305	38,784,245		1,175,241

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 33.0 1.92



PORTLAND GENERAL ELECTRIC

ACCOUNT 369.03 SERVICES - UNDERGROUND

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R4						
NET SALVAGE PERCENT.. -30						
1956	146,249.89	178,736	190,125			
1957	77,543.48	94,355	100,807			
1958	101,664.81	123,111	132,164			
1959	183,983.10	221,622	239,178			
1960	257,325.39	306,356	334,523			
1961	315,459.44	373,271	410,097			
1962	396,539.36	466,116	515,501			
1963	613,035.38	715,498	796,946			
1964	993,146.44	1,150,362	1,291,090			
1965	1,030,354.67	1,183,816	1,339,461			
1966	1,294,229.63	1,474,205	1,682,499			
1967	715,402.34	802,889	930,023			
1968	1,194,651.77	1,327,855	1,553,047			
1969	1,474,018.99	1,621,701	1,916,225			
1970	1,502,674.53	1,626,465	1,953,477			
1971	2,213,254.14	2,368,536	2,877,230			
1972	2,800,678.11	2,945,837	3,640,882			
1973	2,867,776.46	2,963,101	3,728,109			
1974	2,661,705.02	2,714,194	3,460,217			
1975	2,627,736.48	2,628,656	3,416,057			
1976	3,314,683.68	3,250,777	4,309,089			
1977	3,983,995.70	3,848,141	5,179,194			
1978	4,999,852.69	4,728,611	6,499,808			
1979	5,368,526.16	4,967,712	6,979,084			
1980	4,523,651.35	4,091,824	5,880,747			
1981	3,547,623.21	3,134,254	4,611,910			
1982	2,582,283.14	2,226,677	3,356,968			
1983	2,452,628.55	2,062,268	3,188,417			
1984	3,311,842.37	2,726,176	4,305,395			
1985	4,169,112.59	3,322,366	5,419,846			
1986	4,128,699.93	3,198,380	5,367,310			
1987	4,180,543.12	3,144,521	5,434,706			
1988	5,069,545.04	3,697,219	6,406,177	184,232	21.52	8,561
1989	9,717,807.90	6,862,327	11,890,365	742,785	22.28	33,339
1990	7,755,272.96	5,295,998	9,176,384	905,471	23.04	39,300
1991	7,537,369.76	4,945,344	8,568,805	1,229,776	24.04	51,155
1992	6,597,601.14	4,171,795	7,228,476	1,348,405	24.81	54,349
1993	6,681,888.84	4,046,151	7,010,772	1,675,683	25.81	64,924
1994	10,273,251.58	5,972,458	10,348,487	3,006,740	26.58	113,120
1995	12,416,441.66	6,882,682	11,925,634	4,215,740	27.58	152,855
1996	13,958,777.20	7,396,477	12,815,888	5,330,522	28.34	188,092
1997	14,663,978.94	7,369,823	12,769,704	6,293,469	29.35	214,428
1998	11,745,487.78	5,611,407	9,722,894	5,546,240	30.12	184,138

PORTLAND GENERAL ELECTRIC

ACCOUNT 369.03 SERVICES - UNDERGROUND

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R4						
NET SALVAGE PERCENT.. -30						
1999	9,934,656.97	4,475,066	7,753,954	5,161,100	31.12	165,845
2000	10,472,944.02	4,431,626	7,678,685	5,936,142	32.12	184,811
2001	11,898,920.26	4,733,390	8,201,552	7,267,044	32.89	220,950
2002	11,053,374.99	4,092,402	7,090,912	7,278,475	33.90	214,704
2003	5,675,174.69	1,946,244	3,372,260	4,005,467	34.89	114,803
2004	17,444,356.40	5,501,601	9,532,633	13,145,030	35.90	366,157
2005	13,766,867.79	3,983,856	6,902,834	10,994,094	36.67	299,812
2006	14,348,426.10	3,756,705	6,509,249	12,143,705	37.67	322,371
2007	16,426,179.17	3,847,997	6,667,430	14,686,603	38.67	379,793
2008	12,425,048.84	2,568,258	4,450,025	11,702,538	39.67	294,997
2009	7,972,444.80	1,428,184	2,474,617	7,889,561	40.67	193,990
2010	7,362,774.44	1,116,049	1,933,780	7,637,827	41.67	183,293
2011	3,452,597.55	428,191	741,927	3,746,450	42.67	87,801
2012	3,040,627.22	293,299	508,199	3,444,616	43.67	78,878
2013	9,609,584.03	664,599	1,151,552	11,340,907	44.45	255,139
2014	10,716,481.54	445,806	772,448	13,158,978	45.45	289,526
2015	12,722,149.53	175,311	303,762	16,235,032	46.45	349,516
	354,770,903.06	172,128,654	274,949,537	186,252,637		5,106,647
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						36.5 1.44

PORTLAND GENERAL ELECTRIC

ACCOUNT 370 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 29-R2						
NET SALVAGE PERCENT.. -10						
1952	187.79	207	207			
1954	2,086.95	2,296	2,296			
1966	2,300.68	2,480	947	1,584	1.01	1,568
1967	17,568.53	18,838	7,196	12,129	1.25	9,703
1968	22,789.81	24,292	9,279	15,790	1.52	10,388
1969	1,582.69	1,676	640	1,101	1.81	608
1972	4,188.97	4,330	1,654	2,954	2.80	1,055
1973	7,855.26	8,079	3,086	5,555	2.95	1,883
1974	5,663.38	5,765	2,202	4,028	3.35	1,202
1975	15,086.11	15,257	5,828	10,767	3.55	3,033
1976	4,705.08	4,722	1,804	3,372	3.79	890
1978	13,440.49	13,250	5,061	9,724	4.34	2,241
1979	754.86	737	282	548	4.65	118
1984	22,263.86	20,366	7,780	16,710	6.38	2,619
1985	55,481.09	50,068	19,126	41,903	6.68	6,273
1996	141,836.02	97,356	37,190	118,830	11.75	10,113
1997	15,429.33	10,204	3,898	13,074	12.27	1,066
1999	76,382.44	46,447	17,743	66,278	13.35	4,965
2001	31,215.67	17,175	6,561	27,776	14.49	1,917
2004	214,235.74	98,105	37,476	198,183	16.12	12,294
2005	150,939.45	64,155	24,507	141,526	16.67	8,490
2006	87,992.42	34,390	13,137	83,655	17.24	4,852
2007	136,626.76	48,543	18,543	131,746	17.82	7,393
2008	4,304,741.13	1,374,159	524,921	4,210,294	18.34	229,569
2009	3,321.15	936	358	3,295	18.88	175
2010	206,536.77	50,345	19,231	207,959	19.32	10,764
2011	73,673.83	15,025	5,739	75,302	19.77	3,809
2012	1,145.01	186	71	1,189	20.14	59
2014	4,400.87	331	126	4,715	20.43	231
2015	284,596.57	7,826	2,990	310,066	19.46	15,934
	5,909,028.71	2,037,546	779,879	5,720,053		353,212

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 16.2 5.98

PORTLAND GENERAL ELECTRIC

ACCOUNT 370.01 METERS - AMI

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 15-S2.5						
NET SALVAGE PERCENT.. -10						
2008	1,376,217.34	792,495	655,590	858,249	6.83	125,659
2010	103,186,428.46	45,016,111	37,239,491	76,265,580	8.37	9,111,778
2011	1,446,468.23	521,249	431,202	1,159,913	9.24	125,532
2012	1,655,496.44	466,552	385,954	1,435,092	10.16	141,249
2013	7,727,599.01	1,562,366	1,292,464	7,207,895	11.10	649,360
2014	10,227,085.31	1,241,977	1,027,423	10,222,371	12.09	845,523
2015	10,576,509.99	428,137	354,176	11,279,985	13.09	861,725
	136,195,804.78	50,028,887	41,386,300	108,429,085		11,860,826
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						9.1 8.71

PORTLAND GENERAL ELECTRIC

ACCOUNT 370.02 METERS - RETAINED

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 16-L0.5						
NET SALVAGE PERCENT.. -10						
1973	1,067.66	1,093	745	429	3.16	136
1974	2,775.31	2,825	1,926	1,127	3.35	336
1975	4,414.13	4,484	3,057	1,799	3.36	535
1976	356.73	361	246	146	3.42	43
1977	10,600.96	10,685	7,284	4,377	3.52	1,243
1978	55,876.54	56,006	38,178	23,286	3.65	6,380
1979	58,138.50	58,120	39,619	24,333	3.66	6,648
1980	69,534.18	68,969	47,014	29,474	3.87	7,616
1981	59,824.11	59,028	40,238	25,569	3.96	6,457
1982	78,913.73	77,352	52,729	34,076	4.09	8,332
1983	38,492.26	37,565	25,607	16,734	4.13	4,052
1984	50,186.93	48,515	33,071	22,135	4.34	5,100
1985	53,253.94	51,099	34,833	23,746	4.47	5,312
1986	34,629.31	32,927	22,445	15,647	4.63	3,379
1987	73,991.00	69,816	47,592	33,798	4.72	7,161
1988	70,799.13	66,182	45,114	32,765	4.86	6,742
1989	99,936.85	92,342	62,947	46,984	5.05	9,304
1990	132,908.95	121,536	82,848	63,352	5.17	12,254
1991	161,965.21	146,235	99,684	78,478	5.35	14,669
1992	189,554.75	168,560	114,903	93,607	5.57	16,806
1993	123,837.12	108,500	73,962	62,259	5.75	10,828
1994	141,569.00	122,214	83,310	72,416	5.90	12,274
1995	127,676.63	108,535	73,985	66,459	6.03	11,021
1996	169,939.12	141,807	96,666	90,267	6.21	14,536
1997	232,168.19	189,445	129,140	126,245	6.44	19,603
1998	169,531.18	135,425	92,316	94,168	6.60	14,268
1999	131,053.37	102,281	69,722	74,437	6.76	11,011
2000	435,881.02	331,457	225,945	253,524	6.92	36,636
2001	277,908.10	205,246	139,911	165,788	7.10	23,350
2002	323,394.96	231,014	157,476	198,258	7.29	27,196
2003	155,845.00	107,349	73,177	98,252	7.46	13,171
2004	299,345.00	198,029	134,991	194,288	7.62	25,497
2005	751,692.07	475,776	324,324	502,537	7.75	64,843
2006	692,538.13	415,405	283,170	478,622	7.92	60,432
2007	253,801.09	143,555	97,858	181,323	8.03	22,581
2008	388,325.35	204,395	139,330	287,828	8.17	35,230
2009	339,958.95	164,091	111,856	262,099	8.31	31,540
2010	1,039,809.73	450,425	307,043	836,748	8.47	98,790
	7,301,494.19	5,008,649	3,414,262	4,617,382		655,312

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 7.0 8.98

PORTLAND GENERAL ELECTRIC

ACCOUNT 371 INSTALLATIONS ON CUSTOMERS' PREMISES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 30-R4						
NET SALVAGE PERCENT.. 0						
1995	132,386.10	89,281	122,711	9,675	9.90	977
1996	14,805.15	9,585	13,174	1,631	10.62	154
1997	517.49	321	441	76	11.35	7
2002	228,424.72	106,697	146,649	81,776	15.40	5,310
	376,133.46	205,884	282,975	93,158		6,448

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 14.4 1.71

PORTLAND GENERAL ELECTRIC

ACCOUNT 373.01 CIRCUITS - OTHER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 40-L2.5						
NET SALVAGE PERCENT.. -30						
1936	2.40	3	3			
1937	6.44	8	8			
1938	17.60	21	23			
1939	29.88	36	39			
1940	66.13	80	86			
1941	136.13	163	177			
1942	79.72	95	104			
1943	155.74	186	202			
1944	261.16	311	340			
1945	344.08	407	447			
1946	1,333.27	1,578	1,733			
1947	3,173.67	3,731	4,126			
1948	3,916.26	4,605	5,091			
1949	4,011.51	4,682	5,215			
1950	5,103.99	5,954	6,635			
1951	7,105.25	8,222	9,237			
1952	7,236.77	8,364	9,408			
1953	8,218.05	9,482	10,683			
1954	10,652.04	12,178	13,848			
1955	13,633.91	15,548	17,724			
1956	21,227.39	24,135	27,596			
1957	21,249.60	23,917	27,624			
1958	19,233.23	21,565	25,003			
1959	24,647.33	27,517	32,042			
1960	24,114.97	26,794	31,349			
1961	24,265.84	26,820	31,546			
1962	23,965.20	26,335	31,155			
1963	26,531.84	28,973	34,491			
1964	25,965.98	28,162	33,756			
1965	25,303.73	27,244	32,895			
1966	25,816.10	27,577	33,561			
1967	27,526.46	29,329	35,784			
1968	33,985.61	35,884	44,181			
1969	39,729.86	41,789	51,649			
1970	51,743.01	53,867	67,266			
1971	58,534.43	60,617	76,095			
1972	51,987.32	53,506	67,584			
1973	63,218.20	64,613	82,184			
1974	77,505.21	78,610	100,757			
1975	69,762.62	70,159	90,691			
1976	58,163.10	58,236	75,612			
1977	69,254.68	68,631	90,031			
1978	202,705.35	199,614	263,517			

PORTLAND GENERAL ELECTRIC

ACCOUNT 373.01 CIRCUITS - OTHER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 40-L2.5						
NET SALVAGE PERCENT.. -30						
1979	213,410.67	208,603	277,434			
1980	185,673.21	179,100	241,375			
1981	125,700.18	120,074	163,410			
1982	115,878.55	109,517	150,642			
1983	99,675.34	93,063	129,578			
1984	136,929.08	126,172	177,503	505	12.94	39
1985	172,321.73	156,454	220,104	3,914	13.17	297
1986	143,861.52	128,558	180,859	6,161	13.42	459
1987	170,948.86	150,097	211,161	11,073	13.70	808
1988	208,967.26	179,294	252,236	19,421	14.17	1,371
1989	699,232.04	587,760	826,879	82,123	14.48	5,671
1990	553,375.51	454,941	640,025	79,363	14.82	5,355
1991	538,109.66	430,219	605,245	94,298	15.34	6,147
1992	465,971.39	362,973	510,642	95,121	15.72	6,051
1993	472,552.84	356,612	501,693	112,626	16.26	6,927
1994	731,198.89	533,453	750,478	200,081	16.81	11,902
1995	887,437.54	624,366	878,377	275,292	17.38	15,840
1996	998,088.77	675,487	950,296	347,219	17.96	19,333
1997	1,996,017.91	1,296,114	1,823,413	771,410	18.54	41,608
1998	837,086.64	519,948	731,479	356,734	19.13	18,648
1999	708,324.60	417,869	587,871	332,951	19.86	16,765
2000	747,694.36	418,836	589,231	382,772	20.47	18,699
2001	845,032.81	446,008	627,458	471,085	21.21	22,211
2002	782,582.55	387,308	544,877	472,480	21.96	21,515
2003	396,879.67	183,160	257,675	258,269	22.71	11,372
2004	1,239,941.72	530,162	745,848	866,076	23.47	36,901
2005	982,998.91	386,437	543,651	734,248	24.22	30,316
2006	1,027,694.79	368,069	517,811	818,192	24.98	32,754
2007	1,176,770.77	379,697	534,169	995,633	25.75	38,665
2008	918,147.12	262,351	369,083	824,508	26.63	30,962
2009	553,440.46	137,995	194,136	525,337	27.40	19,173
2010	512,619.49	108,491	152,629	513,776	28.28	18,167
2011	134,122.33	23,294	32,771	141,588	29.17	4,854
2012	138,057.79	18,719	26,334	153,141	30.06	5,095
2013	75,807.99	7,372	10,371	88,179	30.94	2,850
2014	168,721.05	9,826	13,823	205,514	31.95	6,432
2015	657,201.69	12,815	18,029	836,333	32.83	25,475
	21,950,396.75	12,570,762	17,460,094	11,075,422		482,662

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 22.9 2.20



PORTLAND GENERAL ELECTRIC

ACCOUNT 373.02 FIXTURES, ORNAMENTAL POSTS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 25-L1						
NET SALVAGE PERCENT.. -30						
1923	107.02	139	139			
1924	139.75	182	182			
1931	81.34	106	106			
1932	62.59	81	81			
1933	55.64	72	72			
1934	49.77	65	65			
1935	93.96	122	122			
1936	36.03	47	47			
1937	182.35	236	237			
1938	503.67	650	655			
1939	441.01	570	573			
1940	409.71	527	533			
1941	6,014.72	7,747	7,819			
1942	763.07	977	992			
1943	882.06	1,131	1,147			
1944	4,421.06	5,630	5,747			
1945	1,920.28	2,446	2,496			
1946	1,581.94	2,001	2,057			
1947	2,427.37	3,069	3,156			
1948	6,637.97	8,388	8,629			
1949	8,064.34	10,179	10,484			
1950	7,603.65	9,517	9,885			
1951	8,856.63	11,065	11,514			
1952	10,748.72	13,398	13,973			
1953	10,125.19	12,586	13,163			
1954	14,257.78	17,668	18,535			
1955	30,367.47	37,496	39,478			
1956	68,147.11	83,807	88,591			
1957	63,283.90	77,481	82,269			
1958	10,980.65	13,378	14,275			
1959	12,698.93	15,483	16,509			
1960	12,226.02	14,819	15,894			
1961	6,159.46	7,419	8,007			
1962	3,378.81	4,066	4,392			
1970	725.17	836	943			
1971	5,338.78	6,115	6,940			
1972	10,936.52	12,432	14,217			
1973	17,313.36	19,514	22,507			
1974	20,281.36	22,759	26,366			
1975	40,925.09	45,467	53,203			
1976	52,817.36	58,308	68,663			
1977	75,431.16	82,685	98,061			
1978	160,078.18	174,015	208,102			

PORTLAND GENERAL ELECTRIC

ACCOUNT 373.02 FIXTURES, ORNAMENTAL POSTS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 25-L1						
NET SALVAGE PERCENT.. -30						
1979	155,718.97	167,737	202,435			
1980	180,665.23	192,589	234,865			
1981	265,892.24	281,436	345,660			
1982	223,482.96	233,584	290,528			
1983	156,813.47	162,311	203,858			
1984	243,715.22	249,503	316,830			
1985	299,490.17	302,826	389,337			
1986	225,076.72	224,424	292,600			
1987	408,589.93	402,678	531,167			
1988	529,035.65	512,509	687,746			
1989	633,276.78	606,496	823,260			
1990	525,698.51	494,924	683,408			
1991	517,577.29	478,060	672,850			
1992	446,098.93	404,790	579,929			
1993	454,099.20	405,084	590,329			
1994	709,337.13	618,570	922,138			
1995	880,794.17	751,141	1,145,032			
1996	990,957.40	826,538	1,288,245			
1997	1,047,926.35	851,849	1,362,304			
1998	838,062.34	663,494	1,089,481			
1999	720,371.53	553,181	936,483			
2000	872,739.83	648,969	1,134,562			
2001	530,856.66	380,253	669,580	20,534	11.82	1,737
2003	351,750.17	232,067	408,642	48,633	12.13	4,009
2004	1,290,110.89	810,061	1,426,420	250,724	12.31	20,368
2005	1,010,115.09	599,847	1,056,258	256,892	12.49	20,568
2006	1,114,319.61	619,283	1,090,483	358,132	12.72	28,155
2007	1,296,059.47	665,864	1,172,506	512,371	13.01	39,383
2008	898,808.43	421,577	742,346	426,105	13.29	32,062
2009	540,472.31	226,944	399,621	302,993	13.62	22,246
2010	543,804.52	199,500	351,296	355,650	13.99	25,422
2011	617,930.41	191,589	337,365	465,945	14.37	32,425
2012	849,651.88	211,852	373,046	731,501	14.75	49,593
2013	6,156,904.95	1,134,964	1,998,535	6,005,441	15.14	396,661
2014	6,197,923.97	712,265	1,254,213	6,803,088	15.48	439,476
2015	19,125,291.41	780,694	1,374,709	23,488,170	15.42	1,523,228
	52,526,976.74	18,004,132	28,258,893	40,026,177		2,635,333

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 15.2 5.02

PORTLAND GENERAL ELECTRIC

ACCOUNT 373.07 SENTINEL LIGHTING EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 29-L0.5						
NET SALVAGE PERCENT.. -30						
1963	9,962.31	11,151	12,951			
1964	11,213.77	12,463	14,578			
1965	13,043.38	14,471	16,956			
1966	16,211.14	17,837	21,074			
1967	15,396.10	16,891	20,015			
1968	19,326.00	21,003	25,124			
1969	25,944.69	28,075	33,728			
1970	30,032.52	32,155	39,042			
1971	31,002.29	33,000	40,303			
1972	26,225.94	27,732	34,094			
1973	37,202.98	39,054	48,364			
1974	42,391.58	44,142	55,109			
1975	55,590.94	57,367	72,268			
1976	57,628.31	59,184	74,917			
1977	67,854.92	68,946	88,211			
1978	94,586.23	94,988	122,962			
1979	111,717.78	111,321	145,233			
1980	125,475.75	123,921	163,118			
1981	179,321.71	175,328	233,118			
1982	190,792.16	184,460	248,030			
1983	70,464.28	67,283	91,604			
1984	112,539.24	105,995	146,301			
1985	118,054.19	109,532	153,470			
1986	92,117.44	84,426	119,753			
1987	165,332.10	149,464	214,932			
1988	219,640.74	195,533	285,533			
1989	197,534.49	172,849	256,795			
1990	181,618.92	155,923	236,105			
1991	184,550.89	155,754	239,916			
1992	161,159.09	133,414	209,507			
1993	167,807.47	135,951	218,150			
1994	264,988.96	210,343	344,486			
1995	322,943.95	250,469	419,827			
1996	379,838.17	286,941	493,790			
1997	379,374.29	279,193	493,187			
1998	322,066.72	230,068	418,687			
1999	284,455.97	197,100	369,793			
2000	297,528.61	199,041	386,787			
2001	333,765.31	215,168	433,895			
2002	310,600.12	192,442	403,780			
2003	150,219.99	88,855	195,286			
2004	468,541.00	263,376	603,554	5,549	15.10	367
2005	374,844.87	198,525	454,941	32,357	15.27	2,119

PORTLAND GENERAL ELECTRIC

ACCOUNT 373.07 SENTINEL LIGHTING EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 29-L0.5						
NET SALVAGE PERCENT.. -30						
2006	392,210.18	194,262	445,172	64,701	15.44	4,190
2007	453,981.33	208,214	477,145	113,031	15.60	7,246
2008	332,471.73	139,389	319,425	112,788	15.76	7,157
2009	200,625.53	75,792	173,686	87,127	15.87	5,490
2010	189,645.87	63,065	144,520	102,020	16.00	6,376
2011	193,084.51	54,770	125,511	125,499	16.12	7,785
2014	4,399.75	491	1,125	4,595	15.98	288
2015	3,694.77	153	351	4,452	15.20	293
	8,491,020.98	5,987,270	10,386,209	652,118		41,311
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						15.8 0.49

PORTLAND GENERAL ELECTRIC

ACCOUNT 390 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 40-R0.5						
NET SALVAGE PERCENT.. -5						
1910	1,579.45	1,658	1,658			
1913	65,798.41	69,088	69,088			
1916	33.27	35	35			
1932	10.48	11	11			
1933	20.10	21	21			
1936	9.49	10	10			
1941	1,432.36	1,457	1,504			
1946	14,036.03	13,827	14,537	201	4.58	44
1947	6,398.18	6,259	6,580	138	5.03	27
1948	7.31	7	7	1	5.49	
1949	1,090.67	1,051	1,105	40	5.96	7
1951	62,560.61	59,737	62,803	2,886	6.43	449
1952	288.08	273	287	15	6.92	2
1953	374.79	352	370	24	7.43	3
1955	715,183.35	663,308	697,357	53,586	7.99	6,707
1956	195.23	179	188	17	8.53	2
1957	1,328.27	1,216	1,278	117	8.62	14
1958	4,571.84	4,140	4,353	447	9.17	49
1959	84,303.82	76,020	79,922	8,597	9.29	925
1960	2,470.89	2,203	2,316	278	9.86	28
1961	21.48	19	20	3	10.01	
1962	368,919.47	323,295	339,891	47,474	10.60	4,479
1964	20,954.74	18,130	19,061	2,941	11.00	267
1965	6,367.95	5,436	5,715	971	11.61	84
1966	1,527.67	1,294	1,360	244	11.85	21
1968	4,797.87	3,972	4,176	862	12.74	68
1969	948.62	778	818	178	13.02	14
1970	8,971.68	7,287	7,661	1,759	13.32	132
1971	828.35	666	700	170	13.64	12
1972	7,522.33	5,978	6,285	1,613	13.97	115
1973	82,524.11	64,814	68,141	18,509	14.32	1,293
1974	294,802.93	228,659	240,397	69,146	14.68	4,710
1975	151,443.02	115,922	121,873	37,142	15.06	2,466
1976	161,697.38	122,056	128,321	41,461	15.45	2,684
1977	1,019,694.16	758,469	797,403	273,276	15.85	17,241
1978	1,131,401.50	828,610	871,145	316,827	16.26	19,485
1979	169,957.48	123,099	129,418	49,037	16.41	2,988
1980	479,713.45	341,508	359,038	144,661	16.86	8,580
1981	2,233,284.49	1,561,267	1,641,411	703,538	17.32	40,620
1982	5,280,207.92	3,640,334	3,827,202	1,717,016	17.52	98,003
1983	55,696.16	37,633	39,565	18,916	18.01	1,050
1984	50,695.27	33,705	35,435	17,795	18.25	975
1985	148,170.42	96,334	101,279	54,300	18.76	2,894

PORTLAND GENERAL ELECTRIC

ACCOUNT 390 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 40-R0.5						
NET SALVAGE PERCENT.. -5						
1986	94,910.94	60,561	63,670	35,986	19.04	1,890
1987	4,161.40	2,602	2,736	1,633	19.35	84
1988	197,379.54	120,246	126,419	80,830	19.90	4,062
1989	372,167.71	221,609	232,985	157,791	20.23	7,800
1990	390,460.20	226,885	238,532	171,451	20.58	8,331
1991	145,586.49	82,762	87,010	65,856	20.75	3,174
1992	790,954.43	437,176	459,617	370,885	21.14	17,544
1993	349,358.03	187,375	196,993	169,833	21.55	7,881
1994	460,809.00	240,280	252,614	231,235	21.79	10,612
1995	2,823,555.07	1,428,408	1,501,732	1,463,001	22.05	66,349
1996	252,251.08	123,426	129,762	135,102	22.34	6,048
1997	4,597,741.06	2,170,502	2,281,919	2,545,709	22.65	112,393
1998	5,573,053.47	2,529,107	2,658,932	3,192,774	22.99	138,877
1999	148,996.98	65,051	68,390	88,057	23.18	3,799
2000	747,518.61	312,702	328,754	456,141	23.41	19,485
2001	659,841.02	263,207	276,718	416,115	23.67	17,580
2002	412,641.69	156,758	164,805	268,469	23.81	11,275
2003	867,404.50	311,940	327,953	582,822	24.00	24,284
2004	333,209.60	113,078	118,883	230,987	24.09	9,589
2005	494,588.41	157,561	165,649	353,669	24.10	14,675
2006	238,063.47	70,541	74,162	175,805	24.17	7,274
2007	834,769.89	227,980	239,683	636,825	24.18	26,337
2008	852,519.08	212,865	223,792	671,353	24.04	27,926
2009	715,415.86	160,604	168,848	582,339	23.90	24,366
2010	296,752.29	58,953	61,979	249,611	23.57	10,590
2011	5,170,592.60	881,689	926,948	4,502,174	23.20	194,059
2012	3,509,595.05	493,800	519,148	3,165,927	22.61	140,023
2013	27,085,040.75	2,943,467	3,094,563	25,344,730	21.65	1,170,657
2014	9,139,575.58	665,041	699,179	8,897,375	20.15	441,557
2015	13,890,224.84	427,333	449,269	14,135,467	16.56	853,591
	94,090,979.72	24,573,626	25,831,389	72,964,140		3,598,550

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 20.3 3.82

PORTLAND GENERAL ELECTRIC

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS - LEASE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CSS						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 12-2018						
NET SALVAGE PERCENT.. 0						
1997	1,366.09	1,175	1,068	298	3.00	99
2002	333.00	272	247	86	3.00	29
2004	2,781.89	2,206	2,005	777	3.00	259
2008	444.93	318	289	156	3.00	52
2012	1,783.27	960	873	911	3.00	304
2013	9,378.23	4,263	3,875	5,503	3.00	1,834
	16,087.41	9,194	8,357	7,730		2,577
EASTPORT						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 11-2016						
NET SALVAGE PERCENT.. 0						
2006	52,149.39	47,560	51,790	360	0.92	360
2008	1,462.19	1,303	1,419	43	0.92	43
2012	5,143.38	4,076	4,438	705	0.92	705
	58,754.96	52,939	57,647	1,108		1,108
ERC TUALATIN						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 5-2018						
NET SALVAGE PERCENT.. 0						
1986	93,902.38	86,792	81,158	12,745	2.42	5,267
1987	83,644.81	77,106	72,100	11,544	2.42	4,770
1989	12,249.26	11,226	10,497	1,752	2.42	724
1990	2,206.00	2,015	1,884	322	2.42	133
1991	512.31	466	436	77	2.42	32
1992	2,643.00	2,397	2,241	402	2.42	166
1993	15,011.55	13,556	12,676	2,336	2.42	965
1994	38,208.40	34,347	32,117	6,091	2.42	2,517
1998	7,754.48	6,814	6,372	1,383	2.42	571
1999	895.96	782	731	165	2.42	68
2002	1,786.12	1,515	1,417	369	2.42	152
2004	1,012.25	836	782	231	2.42	95
2007	7,469.75	5,816	5,438	2,031	2.42	839

PORTLAND GENERAL ELECTRIC

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS - LEASE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
ERC TUALATIN						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 5-2018						
NET SALVAGE PERCENT.. 0						
2008	441.95	334	312	130	2.42	54
2009	581.19	424	396	185	2.42	76
2013	145,935.91	74,204	69,387	76,549	2.42	31,632
	414,255.32	318,630	297,945	116,310		48,061
HILLSBORO						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 5-2013						
NET SALVAGE PERCENT.. 0						
1995	230.42	230	230			
2001	6,873.39	6,873	6,873			
2008	1,462.19	1,462	1,462			
2012	9,650.93	9,651	9,651			
2014	75,119.13	75,119	26,526	48,593		
	93,336.06	93,335	44,743	48,593		
SALEM						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 5-2015						
NET SALVAGE PERCENT.. 0						
2015	13,580.71	13,581	702	12,879		
	13,580.71	13,581	702	12,879		
WILSONVILLE						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 3-2015						
NET SALVAGE PERCENT.. 0						
2001	148,174.74	148,175	148,175			
2002	333.00	333	333			
2004	130.00	130	130			
2012	6,690.58	6,691	6,691			
2014	117,013.81	117,014	6,037-	123,051		
	272,342.13	272,343	149,291	123,051		



PORTLAND GENERAL ELECTRIC

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS - LEASE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
WTC						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 9-2043						
NET SALVAGE PERCENT.. 0						
1977	19,008.23	11,046	11,447	7,561	27.75	272
1978	552,013.33	317,248	328,765	223,248	27.75	8,045
1979	113,608.62	64,540	66,883	46,726	27.75	1,684
1980	383,547.55	215,270	223,085	160,462	27.75	5,782
1981	211,679.31	117,317	121,576	90,103	27.75	3,247
1982	580,304.81	317,392	328,915	251,390	27.75	9,059
1983	137,791.43	74,327	77,025	60,766	27.75	2,190
1984	123,415.06	65,614	67,996	55,419	27.75	1,997
1985	336,208.28	176,042	182,433	153,775	27.75	5,541
1986	216,187.84	111,397	115,441	100,747	27.75	3,631
1987	53,038.22	26,873	27,849	25,190	27.75	908
1988	64,367.07	32,038	33,201	31,166	27.75	1,123
1989	226,784.39	110,780	114,802	111,983	27.75	4,035
1990	384,938.42	184,335	191,027	193,911	27.75	6,988
1991	345,721.48	162,109	167,994	177,727	27.75	6,405
1992	867,037.68	397,571	412,005	455,033	27.75	16,398
1993	802,212.10	359,198	372,238	429,974	27.75	15,495
1994	242,464.55	105,848	109,691	132,774	27.75	4,785
1995	537,952.01	228,560	236,858	301,094	27.75	10,850
1996	290,918.40	120,062	124,421	166,498	27.75	6,000
1997	178,674.68	71,470	74,065	104,610	27.75	3,770
1998	781,295.57	302,158	313,128	468,168	27.75	16,871
1999	449,463.79	167,596	173,680	275,783	27.75	9,938
2000	495,240.61	177,484	183,927	311,313	27.75	11,218
2001	324,083.00	111,225	115,263	208,820	27.75	7,525
2002	266,120.35	87,093	90,255	175,866	27.75	6,338
2003	1,081,289.98	335,805	347,996	733,294	27.75	26,425
2004	540,504.36	158,362	164,111	376,393	27.75	13,564
2005	71,329.34	19,581	20,292	51,037	27.75	1,839
2006	1,089,097.95	277,753	287,837	801,261	27.75	28,874
2007	869,508.62	203,882	211,284	658,225	27.75	23,720
2008	1,190,238.84	253,247	262,441	927,798	27.75	33,434
2009	820,715.19	155,755	161,410	659,306	27.75	23,759
2010	1,308,812.67	216,491	224,351	1,084,462	27.75	39,080
2011	1,199,419.44	167,355	173,431	1,025,989	27.75	36,973
2012	1,503,785.84	168,424	174,539	1,329,247	27.75	47,901

PORTLAND GENERAL ELECTRIC

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS - LEASE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
WTC						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 9-2043						
NET SALVAGE PERCENT.. 0						
2013	653,079.16	53,970	55,929	597,150	27.75	21,519
2014	2,759,541.03	141,509	146,646	2,612,895	27.75	94,158
2015	2,432,245.84	43,051	44,614	2,387,632	27.75	86,041
	24,503,645.04	6,309,778	6,538,850	17,964,795		647,382
	25,372,001.63	7,069,800	7,097,535	18,274,466		699,128
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						26.1 2.76

PORTLAND GENERAL ELECTRIC

ACCOUNT 391.10 OFFICE FURNITURE AND EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
1999	2,917.20	2,917	2,917			
2001	1,643,331.64	1,588,559	1,538,375	104,957	0.50	104,957
2002	814,226.94	732,804	709,654	104,573	1.50	69,715
2003	571,381.03	476,149	461,107	110,274	2.50	44,110
2004	254,413.07	195,051	188,889	65,524	3.50	18,721
2005	280,770.97	196,540	190,331	90,440	4.50	20,098
2006	386,342.09	244,682	236,952	149,390	5.50	27,162
2007	1,068,118.47	605,271	586,150	481,968	6.50	74,149
2008	1,325,084.60	662,542	641,612	683,473	7.50	91,130
2009	855,579.02	370,748	359,036	496,543	8.50	58,417
2010	2,318,623.16	850,170	823,312	1,495,311	9.50	157,401
2011	994,963.22	298,489	289,060	705,903	10.50	67,229
2012	1,463,566.65	341,494	330,706	1,132,861	11.50	98,510
2013	2,604,993.36	434,174	420,458	2,184,535	12.50	174,763
2014	4,325,443.84	432,544	418,879	3,906,565	13.50	289,375
2015	3,149,670.09	104,979	101,663	3,048,007	14.50	210,207
	22,059,425.35	7,537,113	7,299,101	14,760,324		1,505,944

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 9.8 6.83

PORTLAND GENERAL ELECTRIC

ACCOUNT 391.20 COMPUTERS AND EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 5-SQUARE						
NET SALVAGE PERCENT.. 0						
2007	57,896.66	57,897	57,897			
2008	166,459.31	166,459	166,459			
2009	23,030.41	23,030	23,030			
2010	64,337.56	64,338	64,338			
2011	10,560,332.40	9,504,299	9,254,366	1,305,966	0.50	1,305,966
2012	12,652,621.78	8,856,835	8,623,928	4,028,694	1.50	2,685,796
2013	20,959,709.02	10,479,855	10,204,267	10,755,442	2.50	4,302,177
2014	19,154,609.66	5,746,383	5,595,271	13,559,339	3.50	3,874,097
2015	24,664,507.30	2,466,451	2,401,591	22,262,916	4.50	4,947,315
	88,303,504.10	37,365,547	36,391,147	51,912,357		17,115,351
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 3.0						19.38

PORTLAND GENERAL ELECTRIC

ACCOUNT 392.04 TRANSPORTATION EQUIPMENT - HEAVY DUTY TRUCKS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 20-S2						
NET SALVAGE PERCENT.. +5						
1980	228,329.35	212,531	216,913			
1983	73,074.53	66,561	69,421			
1984	1,834.00	1,657	1,742			
1985	109,733.10	98,565	104,246			
1986	2,996.86	2,663	2,847			
1991	13,579.78	11,378	12,901			
1992	67,628.21	55,863	64,247			
1994	134,548.82	107,447	127,821			
1995	354,632.25	276,932	336,901			
1996	491,398.45	375,050	466,829			
1997	555,543.53	413,980	527,766			
1998	482,057.17	348,595	457,954			
1999	539,976.08	378,372	512,977			
2000	598,856.13	404,725	568,913			
2001	392,083.78	254,925	372,480			
2002	355,143.65	220,448	334,605	2,781	7.16	388
2003	234,883.52	138,346	209,987	13,152	7.66	1,717
2004	405,798.92	224,752	341,138	44,371	8.22	5,398
2005	706,291.35	364,944	553,928	117,049	8.81	13,286
2006	77,603.41	37,053	56,241	17,482	9.40	1,860
2007	338,086.25	146,877	222,936	98,246	10.09	9,737
2008	149,414.72	58,126	88,226	53,718	10.82	4,965
2009	960,754.03	328,030	497,898	414,810	11.58	35,822
2010	980,852.27	286,438	434,768	497,042	12.39	40,116
2011	138,154.03	33,258	50,480	80,766	13.26	6,091
2012	525,325.47	98,714	149,832	349,227	14.20	24,593
2015	7,218,989.06	194,768	295,628	6,562,412	17.11	383,542
	16,137,568.72	5,140,998	7,079,625	8,251,065		527,515

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 15.6 3.27

PORTLAND GENERAL ELECTRIC

ACCOUNT 392.05 TRANSPORTATION EQUIPMENT - MEDIUM DUTY TRUCKS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 16-S1.5						
NET SALVAGE PERCENT.. +5						
1989	2,316.90	2,100	2,201			
1990	1,510.20	1,354	1,435			
1991	5,136.59	4,543	4,880			
1992	1,560.35	1,362	1,482			
1993	3,342.05	2,879	3,175			
1994	2,613.85	2,221	2,483			
1995	14,479.53	12,097	13,756			
1996	60,138.55	49,350	57,132			
1997	133,182.44	107,203	126,523			
1998	408,081.31	320,919	387,677			
2000	60,030.18	44,728	57,029			
2001	497,616.16	358,522	463,665	9,070	4.62	1,963
2002	620,831.11	430,782	557,116	32,674	4.98	6,561
2003	768,500.06	511,053	660,928	69,147	5.36	12,901
2004	1,661,672.35	1,051,024	1,359,255	219,334	5.77	38,013
2005	1,061,090.09	634,054	820,001	188,035	6.19	30,377
2006	1,666,241.18	930,762	1,203,724	379,205	6.66	56,938
2007	478,456.56	246,494	318,782	135,752	7.17	18,933
2008	612,087.82	286,962	371,118	210,365	7.70	27,320
2009	1,914,197.15	799,043	1,033,376	785,111	8.29	94,706
2010	361,890.99	131,227	169,712	174,084	8.91	19,538
2011	346,312.20	105,114	135,940	193,057	9.58	20,152
2012	641,461.99	154,663	200,021	409,368	10.29	39,783
2013	42,915.35	7,510	9,712	31,058	11.07	2,806
2014	304,511.50	32,371	41,864	247,422	11.90	20,792
2015	3,097,571.91	110,645	143,094	2,799,599	12.80	218,719
	14,767,748.37	6,338,982	8,146,081	5,883,280		609,502

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 9.7 4.13

PORTLAND GENERAL ELECTRIC

ACCOUNT 392.06 TRANSPORTATION EQUIPMENT - LIGHT DUTY TRUCKS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 13-L2.5						
NET SALVAGE PERCENT.. +5						
1991	1,728.40	1,525	1,642			
1992	18,096.44	15,796	17,192			
1993	62,614.08	54,070	59,483			
1994	177,802.22	151,801	168,912			
1995	236,792.57	199,668	224,953			
1996	175,859.11	146,283	167,066			
1997	129,102.61	105,734	122,647			
1998	420,279.74	338,178	396,009	3,257	3.16	1,031
1999	382,137.62	301,896	353,522	9,509	3.34	2,847
2000	279,134.96	216,200	253,172	12,006	3.51	3,421
2001	148,137.09	112,443	131,672	9,058	3.65	2,482
2002	133,387.25	99,220	116,187	10,531	3.74	2,816
2003	162,544.84	118,129	138,330	16,088	3.84	4,190
2004	434,804.05	306,865	359,341	53,723	3.98	13,498
2005	533,553.03	363,531	425,698	81,177	4.14	19,608
2006	480,651.89	311,871	365,203	91,416	4.41	20,729
2007	248,899.04	151,756	177,707	58,747	4.74	12,394
2008	1,054,938.22	592,295	693,582	308,609	5.19	59,462
2009	877,549.48	443,263	519,065	314,607	5.72	55,001
2010	18,184.00	8,019	9,390	7,885	6.35	1,242
2011	119,495.11	44,239	51,804	61,716	7.05	8,754
2012	316,447.54	93,134	109,061	191,564	7.80	24,559
2013	109,642.86	23,488	27,505	76,656	8.59	8,924
2014	23,631.12	3,078	3,604	18,846	9.44	1,996
2015	4,417,737.16	193,055	226,069	3,970,781	10.36	383,280
	10,963,150.43	4,395,537	5,118,816	5,296,177		626,234

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 8.5 5.71

PORTLAND GENERAL ELECTRIC

ACCOUNT 392.08 TRANSPORTATION EQUIPMENT - TRAILERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 30-S0						
NET SALVAGE PERCENT.. +5						
1945	2,128.32	2,022	2,022			
1960	8,027.62	7,407	7,626			
1969	54,182.21	46,676	51,473			
1970	18,949.09	16,137	18,002			
1971	21,180.83	17,908	20,122			
1972	44,938.12	37,513	42,691			
1973	11,049.18	9,145	10,497			
1974	9,702.11	7,956	9,217			
1978	11,599.92	9,091	11,020			
1979	78,278.84	60,533	74,365			
1980	19,603.41	14,941	18,623			
1981	46,144.54	34,785	43,837			
1982	25,593.49	18,979	24,314			
1984	700.00	505	665			
1985	10,376.50	7,336	9,858			
1986	2,900.00	2,016	2,755			
1989	20,304.86	13,341	19,290			
1990	286,112.96	184,367	270,506	1,301	12.09	108
1991	76,281.47	48,118	70,600	1,867	12.40	151
1992	82,770.25	51,001	74,830	3,802	12.73	299
1993	43,900.55	26,366	38,685	3,021	13.09	231
1994	13,856.31	8,122	11,917	1,246	13.34	93
1995	84,638.77	48,292	70,855	9,552	13.63	701
1996	54,512.42	30,192	44,298	7,489	13.95	537
1997	226,110.08	121,193	177,816	36,989	14.29	2,588
1998	372,202.28	192,425	282,329	71,263	14.66	4,861
1999	373,612.68	186,233	273,244	81,688	14.95	5,464
2000	251,846.09	120,536	176,852	62,402	15.27	4,087
2001	142,660.51	65,433	96,004	39,523	15.53	2,545
2002	36,679.92	16,043	23,539	11,307	15.82	715
2003	322,235.67	133,929	196,503	109,621	16.07	6,821
2004	228,620.29	89,656	131,545	85,644	16.36	5,235
2005	54,612.13	20,047	29,413	22,469	16.67	1,348
2006	50,653.81	17,324	25,418	22,703	16.89	1,344
2007	28,748.40	9,054	13,284	14,027	17.14	818
2008	296,875.93	85,033	124,762	157,270	17.38	9,049
2009	390,351.24	99,791	146,415	224,419	17.65	12,715
2010	531,015.34	118,751	174,234	330,231	17.86	18,490
2011	476,614.72	90,466	132,733	320,051	18.02	17,761



PORTLAND GENERAL ELECTRIC

ACCOUNT 392.08 TRANSPORTATION EQUIPMENT - TRAILERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 30-S0						
NET SALVAGE PERCENT.. +5						
2012	74,394.82	11,407	16,737	53,938	18.19	2,965
2013	3,233.53	369	541	2,531	18.33	138
2015	1,494,195.48	37,758	55,399	1,364,087	18.26	74,704
	6,382,394.69	2,118,197	3,024,836	3,038,439		173,768
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 17.5						2.72

PORTLAND GENERAL ELECTRIC

ACCOUNT 392.09 TRANSPORTATION EQUIPMENT - AUTOS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 11-S1.5						
NET SALVAGE PERCENT.. +5						
1996	1,049.20	970	871	126	0.54	126
1998	16,609.82	14,883	13,361	2,418	1.05	2,303
2005	18,664.76	13,815	12,402	5,330	2.98	1,789
2006	47,159.47	33,153	29,762	15,039	3.34	4,503
2007	35,555.78	23,516	21,111	12,667	3.71	3,414
2008	237,302.91	145,227	130,372	95,066	4.14	22,963
2009	327,701.83	182,307	163,658	147,659	4.60	32,100
2010	57,679.53	28,390	25,486	29,310	5.12	5,725
2011	249,497.80	104,740	94,026	142,997	5.68	25,176
2012	34,566.64	11,710	10,512	22,326	6.31	3,538
2014	34,628.00	5,316	4,772	28,125	7.78	3,615
2015	173,679.53	9,009	8,088	156,908	8.65	18,140
	1,234,095.27	573,036	514,421	657,970		123,392

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 5.3 10.00

PORTLAND GENERAL ELECTRIC

ACCOUNT 392.10 TRANSPORTATION EQUIPMENT - HELICOPTER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 20-S4						
NET SALVAGE PERCENT.. +5						
2000	212,070.27	153,961	138,983	62,484	4.78	13,072
2009	2,491,005.98	795,129	717,773	1,648,683	12.84	128,402
	2,703,076.25	949,090	856,756	1,711,166		141,474
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						12.1 5.23

PORTLAND GENERAL ELECTRIC

ACCOUNT 393 STORES EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
1993	8,507.94	8,508	8,508			
1996	24,447.05	23,836	24,289	158	0.50	158
1997	29,507.06	27,294	27,813	1,694	1.50	1,129
1998	291,762.09	255,292	260,148	31,614	2.50	12,646
1999	337,489.00	278,428	283,724	53,765	3.50	15,361
2000	15,734.26	12,194	12,426	3,308	4.50	735
2002	287,155.86	193,830	197,517	89,639	6.50	13,791
2003	30,918.68	19,324	19,692	11,227	7.50	1,497
2004	87,435.56	50,275	51,231	36,205	8.50	4,259
2005	221,466.89	116,270	118,481	102,986	9.50	10,841
2006	20,549.51	9,761	9,947	10,603	10.50	1,010
2007	169,425.75	72,006	73,376	96,050	11.50	8,352
2008	272,622.45	102,233	104,177	168,445	12.50	13,476
2009	191,912.20	62,371	63,557	128,355	13.50	9,508
2010	69,034.24	18,984	19,345	49,689	14.50	3,427
2011	260,647.06	58,646	59,762	200,885	15.50	12,960
2012	329,514.51	57,665	58,762	270,753	16.50	16,409
2013	83,838.79	10,480	10,679	73,160	17.50	4,181
2014	98,673.05	7,400	7,541	91,132	18.50	4,926
	2,830,641.95	1,384,797	1,410,975	1,419,667		134,666

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 10.5 4.76

PORTLAND GENERAL ELECTRIC

ACCOUNT 394 TOOLS, SHOP AND GARAGE EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
1996	569,575.81	555,336	536,665	32,911	0.50	32,911
1997	690,564.11	638,772	617,296	73,268	1.50	48,845
1998	496,337.53	434,295	419,694	76,644	2.50	30,658
1999	1,138,965.10	939,646	908,055	230,910	3.50	65,974
2000	33,061.14	25,622	24,761	8,300	4.50	1,844
2001	484,811.70	351,488	339,671	145,141	5.50	26,389
2002	364,199.72	245,835	237,570	126,630	6.50	19,482
2003	303,866.72	189,917	183,532	120,335	7.50	16,045
2004	495,274.82	284,783	275,208	220,067	8.50	25,890
2005	355,464.32	186,619	180,345	175,119	9.50	18,434
2006	345,131.98	163,938	158,426	186,706	10.50	17,782
2007	433,803.54	184,367	178,169	255,635	11.50	22,229
2008	751,865.14	281,949	272,470	479,395	12.50	38,352
2009	315,908.53	102,670	99,218	216,691	13.50	16,051
2010	381,854.74	105,010	101,480	280,375	14.50	19,336
2011	298,964.57	67,267	65,005	233,960	15.50	15,094
2012	2,499,570.14	437,425	422,719	2,076,851	16.50	125,870
2013	1,585,031.45	198,129	191,468	1,393,563	17.50	79,632
2014	2,220,098.33	166,507	160,908	2,059,190	18.50	111,308
2015	1,646,876.20	41,172	39,788	1,607,088	19.50	82,415
	15,411,225.59	5,600,747	5,412,448	9,998,778		814,541

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 12.3 5.29

PORTLAND GENERAL ELECTRIC

ACCOUNT 395 LABORATORY EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
1997	1,487.30	1,487	1,487			
1998	9,286.38	9,286	9,286			
1999	1,083,967.42	1,083,967	1,083,967			
2001	469,521.98	453,873	298,586	170,936	0.50	170,936
2002	584,300.59	525,871	345,951	238,350	1.50	158,900
2003	516,355.29	430,294	283,074	233,281	2.50	93,312
2004	501,371.98	384,387	252,874	248,498	3.50	70,999
2005	432,226.25	302,558	199,042	233,184	4.50	51,819
2006	520,957.41	329,938	217,054	303,903	5.50	55,255
2007	998,898.66	566,046	372,380	626,519	6.50	96,388
2008	816,240.67	408,120	268,487	547,754	7.50	73,034
2009	1,751,173.59	758,836	499,209	1,251,965	8.50	147,290
2010	644,525.41	236,328	155,471	489,054	9.50	51,479
2011	559,578.49	167,874	110,438	449,140	10.50	42,775
2012	134,744.94	31,440	20,683	114,062	11.50	9,918
2013	39,451.27	6,575	4,326	35,125	12.50	2,810
2014	12,176.02	1,218	801	11,375	13.50	843
2015	169,683.15	5,656	3,721	165,962	14.50	11,446
	9,245,946.80	5,703,754	4,126,837	5,119,110		1,037,204

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 4.9 11.22

PORTLAND GENERAL ELECTRIC

ACCOUNT 396.01 POWER OPERATED EQUIPMENT - MAN LIFT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 14-S1.5						
NET SALVAGE PERCENT.. +10						
1993	128,628.38	109,398	115,766			
1994	43,909.61	36,875	39,519			
1995	510,689.68	423,035	459,621			
1997	530,373.22	424,733	477,336			
1998	584,729.77	458,633	526,257			
1999	337,973.52	259,462	304,176			
2000	1,598,050.68	1,197,196	1,420,317	17,929	3.12	5,746
2001	343,430.84	250,083	296,691	12,397	3.42	3,625
2002	1,460,416.53	1,027,315	1,218,775	95,600	3.77	25,358
2003	289,739.79	196,226	232,796	27,970	4.11	6,805
2004	243,470.23	157,747	187,146	31,977	4.47	7,154
2005	548,856.99	337,679	400,612	93,359	4.86	19,210
2006	1,137,857.86	657,659	780,226	243,846	5.29	46,096
2007	2,447,772.90	1,314,527	1,559,515	643,481	5.75	111,910
2008	4,138,383.43	2,033,602	2,412,603	1,311,942	6.24	210,247
2009	625,927.67	275,696	327,077	236,258	6.78	34,846
2010	3,283,999.07	1,263,223	1,498,649	1,456,950	7.37	197,687
2011	1,116,953.27	361,893	429,339	575,919	8.00	71,990
2012	1,732,180.55	447,422	530,808	1,028,154	8.70	118,179
2013	130,872.25	24,676	29,275	88,510	9.43	9,386
2015	4,466,368.00	172,848	205,061	3,814,670	11.13	342,738
	25,700,584.24	11,429,928	13,451,565	9,678,961		1,210,977

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 8.0 4.71

PORTLAND GENERAL ELECTRIC

ACCOUNT 396.02 POWER OPERATED EQUIPMENT - DIGGER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 16-R2.5						
NET SALVAGE PERCENT.. +10						
1980	67,365.01	60,629	60,629			
1996	162,646.00	130,733	146,381			
1997	224,799.39	177,030	202,319			
1998	66,874.46	51,508	60,187			
2002	221,200.61	148,355	198,290	791	4.62	171
2003	269,635.19	172,006	229,902	12,770	5.14	2,484
2004	1,575,250.08	948,883	1,268,270	149,455	5.68	26,312
2007	338,904.46	162,023	216,559	88,455	7.50	11,794
2008	1,145,111.58	494,688	661,196	369,404	8.12	45,493
2009	713,126.37	273,284	365,269	276,545	8.77	31,533
2011	1,404,418.68	390,190	521,525	742,452	10.08	73,656
2012	439,031.77	97,202	129,919	265,210	10.73	24,717
2015	480,125.09	17,285	23,103	409,010	12.02	34,027
	7,108,488.69	3,123,816	4,083,549	2,314,091		250,187
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 9.2						3.52



PORTLAND GENERAL ELECTRIC

ACCOUNT 396.03 POWER OPERATED EQUIPMENT - CRANE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 22-S2.5						
NET SALVAGE PERCENT.. +10						
1980	98,999.01	85,713	89,099			
1984	27,318.60	23,003	24,587			
1990	89,852.13	71,147	80,867			
1991	189,005.70	147,532	170,105			
1993	172,492.92	129,939	155,244			
1994	465,962.68	344,426	419,366			
1995	97,966.74	70,853	88,170			
1996	320,283.24	225,963	288,255			
1997	110,755.61	75,976	99,680			
2000	56,098.89	34,433	50,489			
2001	548,513.04	321,374	493,662			
2006	349,734.09	145,042	249,920	64,841	11.12	5,831
2007	969,904.75	363,569	626,462	246,452	11.91	20,693
2008	502,794.52	167,340	288,342	164,173	12.78	12,846
2010	474,999.87	117,306	202,129	225,371	14.54	15,500
2011	226,696.22	45,906	79,100	124,927	15.50	8,060
	4,701,378.01	2,369,522	3,405,477	825,763		62,930

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 13.1 1.34

PORTLAND GENERAL ELECTRIC

ACCOUNT 396.07 POWER OPERATED EQUIPMENT - CONSTRUCTION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 19-L1.5						
NET SALVAGE PERCENT.. +10						
1978	50,469.81	41,562	45,423			
1980	397,355.83	322,466	357,620			
1984	15,963.80	12,537	14,367			
1985	73,647.11	57,215	66,282			
1989	99,701.04	74,190	89,731			
1992	30,766.19	21,994	27,690			
1993	458,835.05	323,341	412,952			
1994	128,547.57	89,049	115,693			
1995	113,491.66	77,261	102,142			
1996	19,549.81	13,073	17,595			
1997	79,518.83	52,029	71,567			
1998	310,010.84	198,711	279,010			
2001	207,349.49	122,568	181,975	4,640	7.58	612
2002	141,008.94	80,523	119,551	7,357	7.78	946
2003	83,451.71	45,815	68,021	7,086	7.99	887
2004	125,261.48	65,725	97,581	15,154	8.22	1,844
2005	245,476.59	122,262	181,521	39,408	8.47	4,653
2006	360,533.34	168,600	250,318	74,162	8.78	8,447
2007	283,214.83	122,859	182,407	72,486	9.14	7,931
2008	440,037.81	174,651	259,302	136,732	9.51	14,378
2009	532,941.20	189,557	281,433	198,214	9.95	19,921
2010	537,040.74	166,944	247,859	235,478	10.42	22,599
2011	25,556.00	6,707	9,958	13,042	10.93	1,193
2012	300,466.10	63,224	93,868	176,551	11.47	15,392
2013	72,755.27	11,276	16,741	48,739	12.01	4,058
2014	73,937.75	7,087	10,522	56,022	12.58	4,453
2015	2,179,803.89	72,587	107,769	1,854,055	13.00	142,620
	7,386,692.68	2,703,813	3,708,898	2,939,125		249,934

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 11.8 3.38

PORTLAND GENERAL ELECTRIC

ACCOUNT 397.01 COMMUNICATION EQUIPMENT - LINE EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
1925	351.95	352	352			
1937	34,485.36	34,485	34,485			
1939	425.12	425	425			
1942	13.93	14	14			
1949	14,014.50	14,014	14,014			
1953	11,644.99	11,645	11,645			
1955	219.89	220	220			
1956	3,331.65	3,332	3,332			
1957	141.09	141	141			
1958	19,566.21	19,566	19,566			
1959	2,350.03	2,350	2,350			
1961	2,975.37	2,975	2,975			
1963	51,271.42	51,271	51,271			
1971	14,178.60	14,179	14,179			
1972	2,434.64	2,435	2,435			
1973	7,001.12	7,001	7,001			
1974	452.06	452	452			
1975	8,650.97	8,651	8,651			
1976	336.36	336	336			
1977	111.84	112	112			
1978	45.42	45	45			
1980	43,363.17	43,363	43,363			
1981	98,485.33	98,485	98,485			
1982	1,255.18	1,255	1,255			
1986	21,779.60	21,780	21,780			
1993	6,430.77	6,431	6,431			
1994	2,093.08	2,093	2,093			
1996	11,271.69	11,272	11,272			
2008	1,146,909.12	573,455	360,239	786,670	7.50	104,889
2009	14,927.29	6,468	4,063	10,864	8.50	1,278
2010	6,523.00	2,392	1,503	5,020	9.50	528
2011	153,440.71	46,032	28,917	124,524	10.50	11,859
2012	303,311.49	70,772	44,458	258,853	11.50	22,509
2013	384,530.74	64,090	40,261	344,270	12.50	27,542
2014	2,020,487.98	202,049	126,925	1,893,563	13.50	140,264
2015	2,382,321.09	79,403	49,880	2,332,441	14.50	160,858
	6,771,132.76	1,403,341	1,014,926	5,756,207		469,727

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 12.3 6.94

PORTLAND GENERAL ELECTRIC

ACCOUNT 397.03 COMMUNICATION EQUIPMENT - RADIO, MICROWAVE AND TERMINAL  
EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
1925	322.57	323	323			
1930	101.00	101	101			
1945	455.01	455	455			
1947	10,054.29	10,054	10,054			
1949	466.27	466	466			
1950	1,618.00	1,618	1,618			
1951	3,141.45	3,141	3,141			
1952	927.00	927	927			
1953	1,571.07	1,571	1,571			
1954	44,600.03	44,600	44,600			
1955	22,923.19	22,923	22,923			
1956	25,301.55	25,302	25,302			
1957	13,207.31	13,207	13,207			
1958	13,181.65	13,182	13,182			
1959	14,087.78	14,088	14,088			
1960	1,551.39	1,551	1,551			
1961	34,121.21	34,121	34,121			
1962	35,818.71	35,819	35,819			
1963	28,760.85	28,761	28,761			
1964	17,642.80	17,643	17,643			
1965	38,365.91	38,366	38,366			
1966	137,847.58	137,848	137,848			
1967	16,775.17	16,775	16,775			
1968	29,806.29	29,806	29,806			
1969	20,977.18	20,977	20,977			
1970	139,724.59	139,725	139,725			
1971	31,039.84	31,040	31,040			
1972	9,382.25	9,382	9,382			
1973	251,205.98	251,206	251,206			
1974	638,301.27	638,301	638,301			
1975	763,261.18	763,261	763,261			
1976	145,916.02	145,916	145,916			
1977	115,076.44	115,076	115,076			
1978	1,129,902.94	1,129,903	1,129,903			
1979	887,640.43	887,640	887,640			
1980	380,817.82	380,818	380,818			
1981	186,803.09	186,803	186,803			
1982	67,830.40	67,830	67,830			
1983	63,218.49	63,218	63,218			
1984	2,338,180.32	2,338,180	2,338,180			
1985	111,579.09	111,579	111,579			

PORTLAND GENERAL ELECTRIC

ACCOUNT 397.03 COMMUNICATION EQUIPMENT - RADIO, MICROWAVE AND TERMINAL  
EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
1986	527,528.39	527,528	527,528			
1987	274,369.67	274,370	274,370			
1988	960,611.57	960,612	960,612			
1989	676,110.82	676,111	676,111			
1990	222,903.30	222,903	222,903			
1991	154,430.32	154,430	154,430			
1992	155,165.58	155,166	155,166			
1993	790,139.72	790,140	790,140			
1994	1,053,679.25	1,053,679	1,053,679			
1995	2,866,482.58	2,866,483	2,866,483			
1996	1,858,054.35	1,858,054	1,858,054			
1997	2,395,837.97	2,395,838	2,395,838			
1998	1,341,368.59	1,341,369	1,341,369			
1999	1,337,715.84	1,337,716	1,337,716			
2000	2,938,215.64	2,938,216	2,938,216			
2001	2,100,592.48	2,030,580	1,562,043	538,549	0.50	538,549
2002	3,202,811.10	2,882,530	2,217,414	985,397	1.50	656,931
2003	5,578,228.91	4,648,505	3,575,907	2,002,322	2.50	800,929
2004	2,183,796.79	1,674,251	1,287,934	895,863	3.50	255,961
2005	663,452.87	464,417	357,257	306,196	4.50	68,044
2006	1,677,255.11	1,062,256	817,151	860,104	5.50	156,383
2007	4,156,203.10	2,355,196	1,811,757	2,344,446	6.50	360,684
2008	5,896,704.85	2,948,352	2,268,048	3,628,657	7.50	483,821
2009	709,550.52	307,470	236,524	473,027	8.50	55,650
2010	2,088,529.83	765,801	589,100	1,499,430	9.50	157,835
2011	9,983,453.44	2,995,036	2,303,960	7,679,493	10.50	731,380
2012	3,622,021.69	845,126	650,121	2,971,901	11.50	258,426
2013	10,568,537.47	1,761,458	1,355,018	9,213,519	12.50	737,082
2014	9,702,925.14	970,293	746,407	8,956,518	13.50	663,446
2015	3,214,432.71	107,137	82,416	3,132,017	14.50	216,001
	90,674,615.01	51,144,526	45,187,175	45,487,440		6,141,122

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 7.4 6.77

PORTLAND GENERAL ELECTRIC

ACCOUNT 397.06 COMMUNICATION EQUIPMENT - MOBILE RADIO EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2007	45,352.04	25,700	21,770	23,582	6.50	3,628
2008	10,048.08	5,024	4,256	5,792	7.50	772
2009	338.02	146	124	214	8.50	25
2010	18,739.46	6,871	5,820	12,919	9.50	1,360
2011	10,554.91	3,166	2,682	7,873	10.50	750
2013	15,228.59	2,538	2,150	13,079	12.50	1,046
2014	226,902.02	22,690	19,220	207,682	13.50	15,384
2015	27,442.34	915	775	26,667	14.50	1,839
	354,605.46	67,050	56,797	297,808		24,804

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 12.0 6.99

PORTLAND GENERAL ELECTRIC

ACCOUNT 397.07 COMMUNICATION EQUIPMENT - TELEPHONE EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
1998	86,127.33	86,127	86,127			
1999	58,095.53	58,096	58,096			
2000	31,333.56	31,334	31,334			
2001	231,236.20	223,529	231,236			
2002	21,585.89	19,427	21,586			
2003	42,825.31	35,688	42,825			
2004	37,984.42	29,122	37,984			
2005	15,005.84	10,504	13,758	1,248	4.50	277
2006	44,834.31	28,395	37,192	7,642	5.50	1,389
2007	25,619.69	14,518	19,016	6,604	6.50	1,016
2008	14,329.11	7,165	9,385	4,944	7.50	659
2009	11,416.09	4,947	6,480	4,936	8.50	581
2010	30,032.63	11,012	14,423	15,610	9.50	1,643
2011	31,253.67	9,376	12,281	18,973	10.50	1,807
2012	40,751.83	9,509	12,455	28,297	11.50	2,461
2013	126,061.61	21,011	27,520	98,542	12.50	7,883
	848,493.02	599,760	661,698	186,795		17,716

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 10.5 2.09

PORTLAND GENERAL ELECTRIC

ACCOUNT 398 MISCELLANEOUS EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
2000	6,703.78	5,195	4,634	2,070	4.50	460
2001	4,743.45	3,439	3,068	1,675	5.50	305
2002	1,457.43	984	878	579	6.50	89
2003	868.00	542	484	384	7.50	51
2004	415.00	239	213	202	8.50	24
2005	482.68	253	226	257	9.50	27
2006	1,175.17	558	498	677	10.50	64
2007	8,512.86	3,618	3,227	5,286	11.50	460
2008	3,182.99	1,194	1,065	2,118	12.50	169
2009	2,469.00	802	715	1,754	13.50	130
2010	1,854.11	510	455	1,399	14.50	96
2011	4,122.32	928	828	3,294	15.50	213
2012	953.45	167	149	804	16.50	49
2013	11,282.37	1,410	1,258	10,024	17.50	573
2014	99,115.83	7,434	6,632	92,484	18.50	4,999
2015	160,773.59	4,019	3,585	157,189	19.50	8,061
	308,112.03	31,292	27,915	280,197		15,770

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 17.8 5.12