



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

December 5, 2013

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

Filing Center  
Oregon Public Utility Commission  
3930 Fairview Industrial Dr., S.E.  
Salem, Oregon 97302-1166

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

Attention Filing Center:

Pursuant to OPUC Order No. 10-355 on September 13, 2010 Portland General Electric (PGE) submits the attached results of a detailed depreciation study of the electric properties of PGE as of December 31, 2012. PGE's last study, Docket UM 1458, was based upon data as of December 31, 2008, and filed on November 18, 2009. Depreciation rates were effective January 1, 2011.

PGE requests that the Commission approve the results of this study so that the new depreciation rates can be implemented in PGE's upcoming general rate case (GRC) filing, which we expect to file in the first quarter of 2014. PGE proposes that depreciation rates recommended not be implemented until incorporated into general prices, which should be January 1, 2015.

Attachment A contains the study itself, 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 No. 10-478. To recognize the impact of a change in end of life from year-end 2040 to 2020, the OPUC approved 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.

The depreciation rates proposed in this study result in a decrease in annual depreciation expense of \$2.2 million. The differences are based upon a comparison of 2015 depreciation expense using new Depreciation Study rates to 2015 depreciation expense using currently approved UM 1458 depreciation rates. Please note that the results are for comparative purposes only, are not final, and do not contain PGE's new generating plants, Tucannon and Port Westward II, which will be coming on-line in early 2015 or Boardman Decommissioning cost included in Schedule 145. The final depreciation expense forecast will be included in the upcoming GRC filing.

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 1458.

Attachment B contains a letter written by John J. Spanos, Senior Vice President of Gannett Fleming and the main consultant preparing PGE's study. In this letter he explains the rates he proposes for certain PGE plant additions after December 31, 2012.

Questions regarding our request for investigation should be directed to me at 503-464-7580. Questions regarding the depreciation study should be directed to Kelly Boag at 503-464-7338 or Christy Dunn at 503-464-7191.

Sincerely,

 *for Patrick G. Hager*

Patrick G. Hager  
Manager, Regulatory Affairs

cc: Ming Peng, OPUC  
Doug Tingey  
Kelly Boag  
Christy Dunn

Encl.

**Attachment A**

**PGE Depreciation Study**

Gannett Fleming, Inc. - Valuation and Rate Division

## **Attachment B**

### **John J. Spanos Letter**

Depreciation treatment of plant added after December 31, 2012 explanation



PORTLAND GENERAL ELECTRIC  
Portland, Oregon

DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION ACCRUALS  
RELATED TO ELECTRIC PLANT  
AT DECEMBER 31, 2012

GANNETT FLEMING, INC. - VALUATION AND RATE DIVISION  
Harrisburg, Pennsylvania



*Excellence Delivered **As Promised***

November 27, 2013

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 at December 31, 2012. 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.

Respectfully submitted,

GANNETT FLEMING, INC.

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

JOHN J. SPANOS  
Sr. Vice President  
Valuation and Rate Division

JJS:krm

0055915.200

Gannett Fleming, Inc.  
Valuation and Rate Division

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CONTENTS

PART I. INTRODUCTION

Scope .....	I-2
Plan of Report .....	I-2
Basis of Study .....	I-3
Depreciation .....	I-3
Service Life Estimates .....	I-3
Net Salvage Estimates .....	I-4

PART II. METHODS USED IN THE ESTIMATION OF DEPRECIATION

Depreciation .....	II-2
Service Life and Net Salvage Estimation .....	II-2
Average Service Life .....	II-2
Survivor Curves .....	II-3
Iowa Type Curves .....	II-3
Retirement Rate Method of Analysis .....	II-10
Schedules of Annual Transactions in Plant Records .....	II-11
Schedule of Plant Exposed to Retirement .....	II-14
Original Life Table .....	II-16
Smoothing the Original Survivor Curve .....	II-18
Field Trips .....	II-23
Service Life Considerations .....	II-23
Salvage Analysis .....	II-27
Net Salvage Considerations .....	II-28
Calculation of Annual and Accrued Depreciation .....	II-30
Single Unit of Property .....	II-30
Group Depreciation Procedures .....	II-31
Average Service Life Procedure .....	II-31
Equal Life Group Procedure .....	II-32
Remaining Life Annual Accrual Rates .....	II-34
Calculation of Annual and Accrued Amortization .....	II-36
Boardman Generation Plant Depreciation .....	II-37

PART III. RESULTS OF STUDY

Qualification of Results .....	III-2
Description of Statistical Support .....	III-2
Description of Depreciation Tabulations .....	III-3

CONTENTS, cont.

PART III. RESULTS OF STUDY, cont.

Table 1. Summary of Estimated Survivor Curves, Net Salvage, Original Cost, Book Reserve and Calculated Annual Depreciation Accruals Related to Electric Plant at December 31, 2012 .....	III-4
Table 2. Comparison of Proposed Net Plant Accruals and Pro Forma Accruals at December 31, 2012 .....	III-10
Service Life Statistics .....	III-15
Net Salvage Statistics .....	III-206
Depreciation Calculations .....	III-298

PART I. INTRODUCTION

PORTLAND GENERAL ELECTRIC  
DEPRECIATION STUDY  
CALCULATED ANNUAL DEPRECIATION ACCRUALS  
RELATED TO ELECTRIC PLANT AT DECEMBER 31, 2012

PART I. INTRODUCTION

SCOPE

This report presents the results of the updated depreciation study prepared for Portland General Electric (the Company) as applied to electric plant in service at December 31, 2012. It relates to the concepts, methods and basic judgments which underlie recommended annual depreciation accrual rates related to current electric plant in service.

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 2012; 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 life and salvage estimates used for other electric properties.

PLAN OF REPORT

Part I, Introduction, includes brief statements of the scope and basis of the study. Part II presents descriptions of the methods used in the service life and net salvage studies and the methods and procedures used in the calculation of depreciation. Part III presents the results of the study, including summary tables, survivor curve charts and life tables resulting from the retirement rate method of analysis, tabular results of the historical net salvage analyses, and detailed tabulations of the calculated remaining lives and annual accruals.

## BASIS OF STUDY

### Depreciation

For all accounts, the annual depreciation was calculated by the straight line method using the equal life group procedure and the remaining life basis. The calculated remaining lives and annual depreciation accrual rates were based on attained ages of plant in service and the estimated service life and net salvage characteristics of each depreciable group. Amortization accounting or vintage pooling is proposed for most general plant accounts.

### Service Life Estimates

The average service life estimates were based on informed judgment which incorporated analyses of available historical service life data related to the property, a review of management's current plans and operating policies, and a general knowledge of service lives experienced and estimated in the electric industry. The use of survivor curves to reflect the expected dispersion of retirements provides a consistent method of estimating depreciation for utility property. Iowa type survivor curves were used to depict the estimated survivor curves for the plant account property groups. For steam, hydro and other plants, the life span technique was used. In this technique, the date of final retirement was estimated for each unit, and the estimated survivor curves applied to each vintage were truncated at ages coinciding with the date of final retirement.

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.

The Company's service life estimates used in the depreciation calculation incorporated historical data compiled through 2012 from the property records of the Company. Such data included plant additions, retirements, transfers and other activity. Generally, retirement data for the years 1904 through 2012 were used in the actuarial life table computations which were the primary statistical support of the service life estimates.

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 retirement was obtained through field trips conducted during the course of the service life study. Discussions with operating and management personnel also provided information regarding plans for the future which was incorporated in the interpretation and extrapolation of the statistical analyses.

#### Net Salvage Estimates

The estimates of net salvage were based in part on historical data compiled for the years 1971 through 2012. Gross salvage and cost of removal as recorded to the depreciation reserve account and related to experienced retirements were used. Percentages of the cost of plant retired were calculated for each component of net salvage, on both annual and three-year moving average bases. The most recent five-year average also was calculated for consideration. The estimates of net salvage are expressed as percentages of the cost of plant retired.

II-1

PART II. METHODS USED IN  
THE ESTIMATION OF DEPRECIATION

## PART II. METHODS USED IN THE ESTIMATION OF DEPRECIATION

### DEPRECIATION

Depreciation, in public utility regulation, is the loss in service value not restored by current repairs or covered by insurance.

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 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.

The calculation of annual depreciation based on the straight line method requires the estimation of average life and net salvage. These subjects are discussed in the sections which follow.

### SERVICE LIFE AND NET SALVAGE ESTIMATION

#### Average Service Life

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. A discussion of the general concept of survivor curves is presented. Also, the Iowa type survivor curves are reviewed.

## Survivor Curves

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 years 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 and is derived by obtaining the differences between the amount of property surviving at the beginning and at the end of each interval.

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

11-4

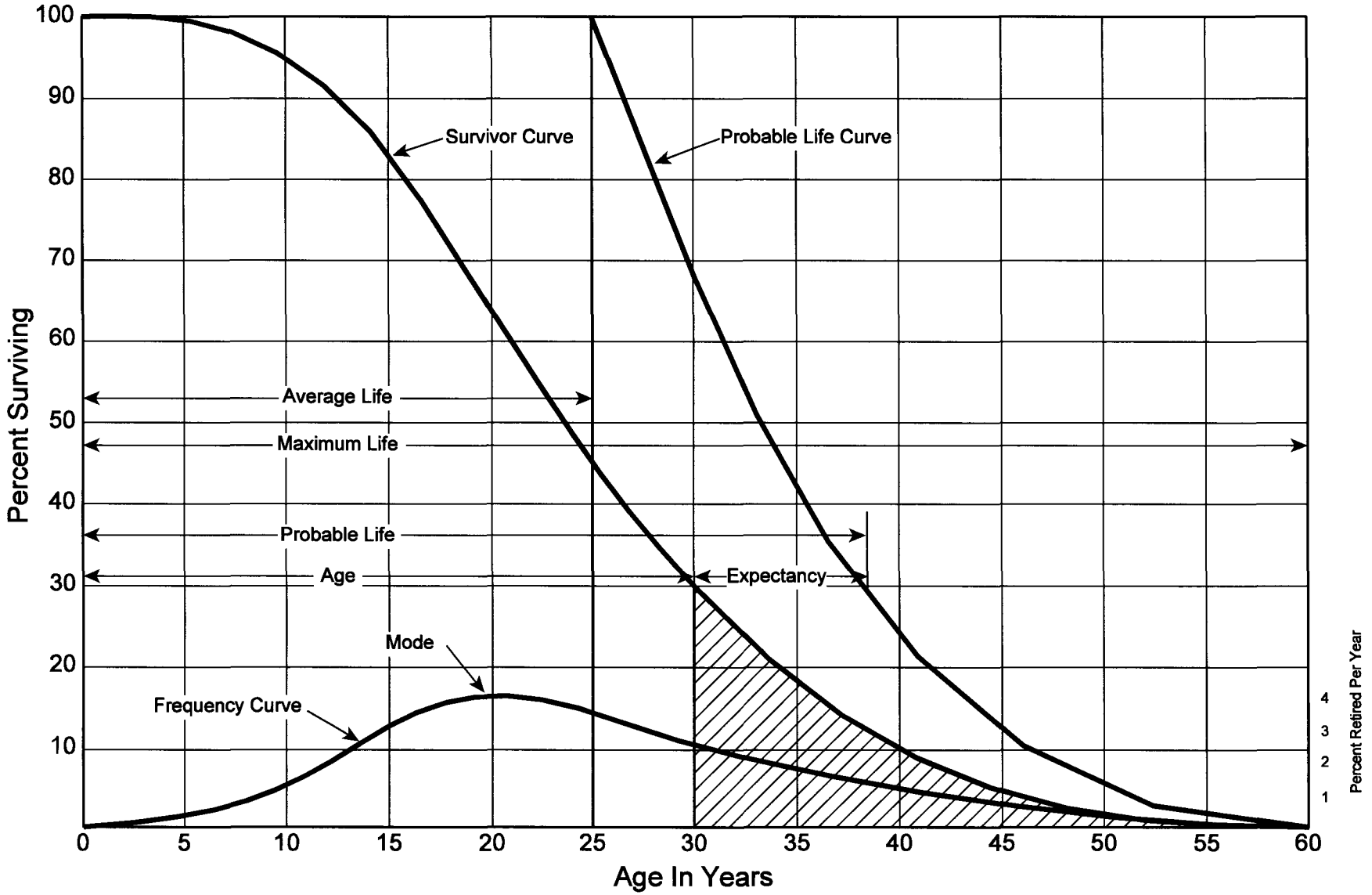


Figure 1. A Typical Survivor Curve and Derived Curves

9-II

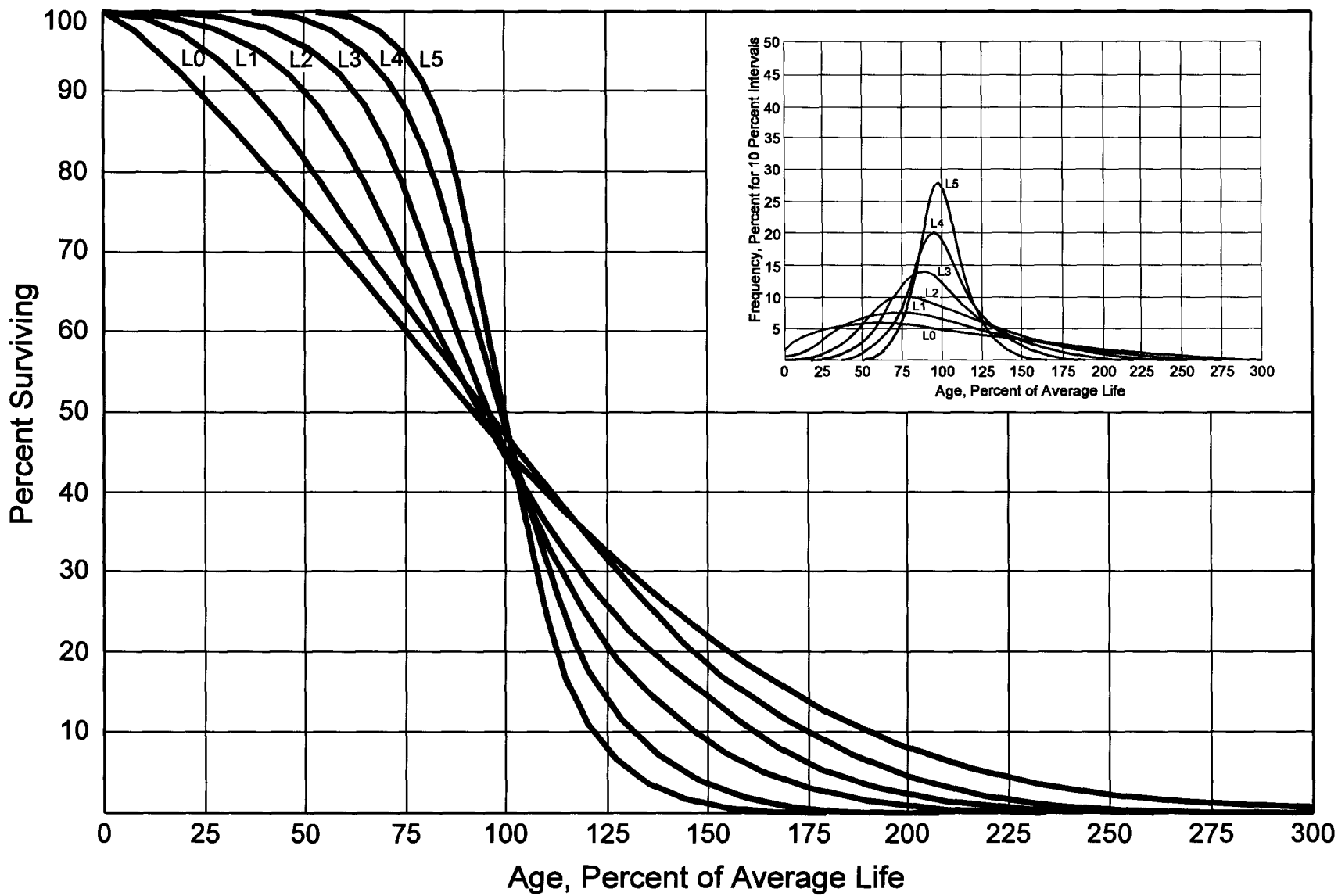


Figure 2. Left Modal or "L" Iowa Type Survivor Curves

9-II

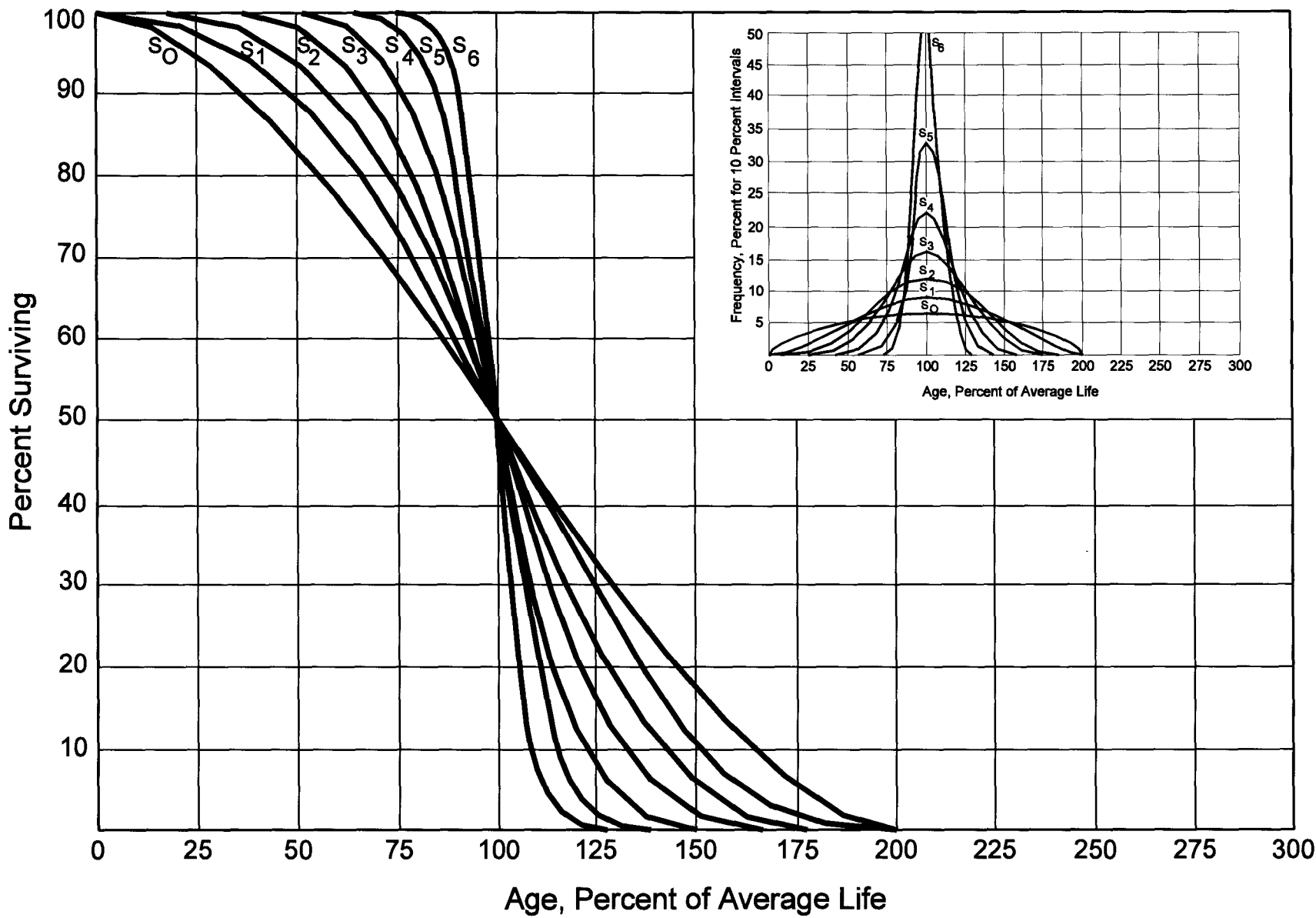


Figure 3. Symmetrical or "S" Iowa Type Survivor Curves



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 numerical subscripts 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, which constitute three of the four families, was published in 1935 in the form of the Experiment Station's Bulletin 125.<sup>1</sup> These type curves have also been presented in subsequent Experiment Station bulletins and in the text, "Engineering Valuation and Depreciation."<sup>2</sup> In 1957, Frank V. B. Couch, Jr., an Iowa State College graduate student, submitted a thesis<sup>3</sup> presenting his development of the fourth family consisting of the four O type survivor curves.

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<sup>1</sup>Winfrey, Robley. Statistical Analyses of Industrial Property Retirements. Iowa State College, Engineering Experiment Station, Bulletin 125. 1935.

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

<sup>3</sup>Couch, Frank V. B., Jr. "Classification of Type O Retirement Characteristics of Industrial Property." Unpublished M.S. thesis (Engineering Valuation). Library, Iowa State College, Ames, Iowa. 1957.

8-II

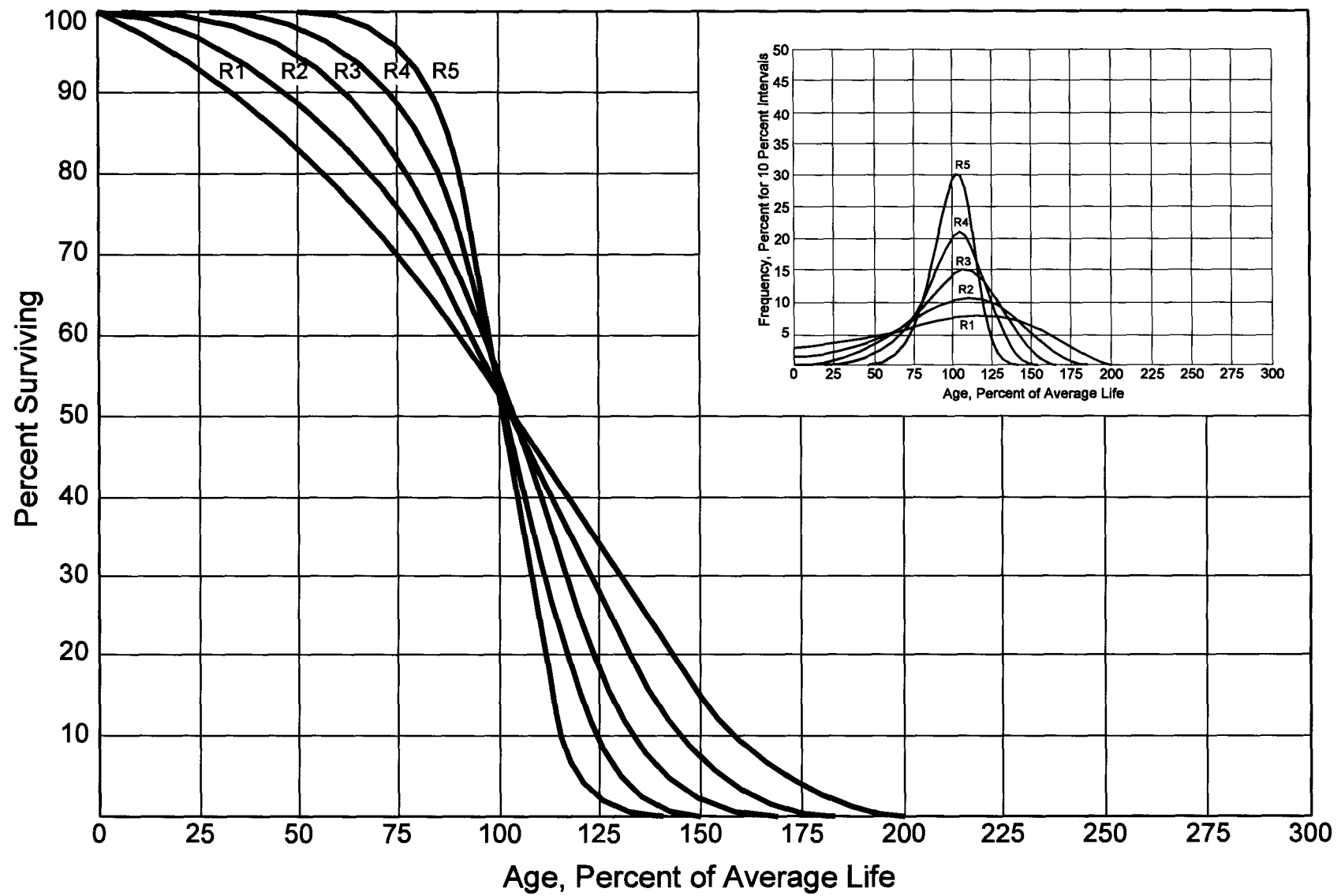


Figure 4. Right Modal or "R" Iowa Type Survivor Curves

6-11

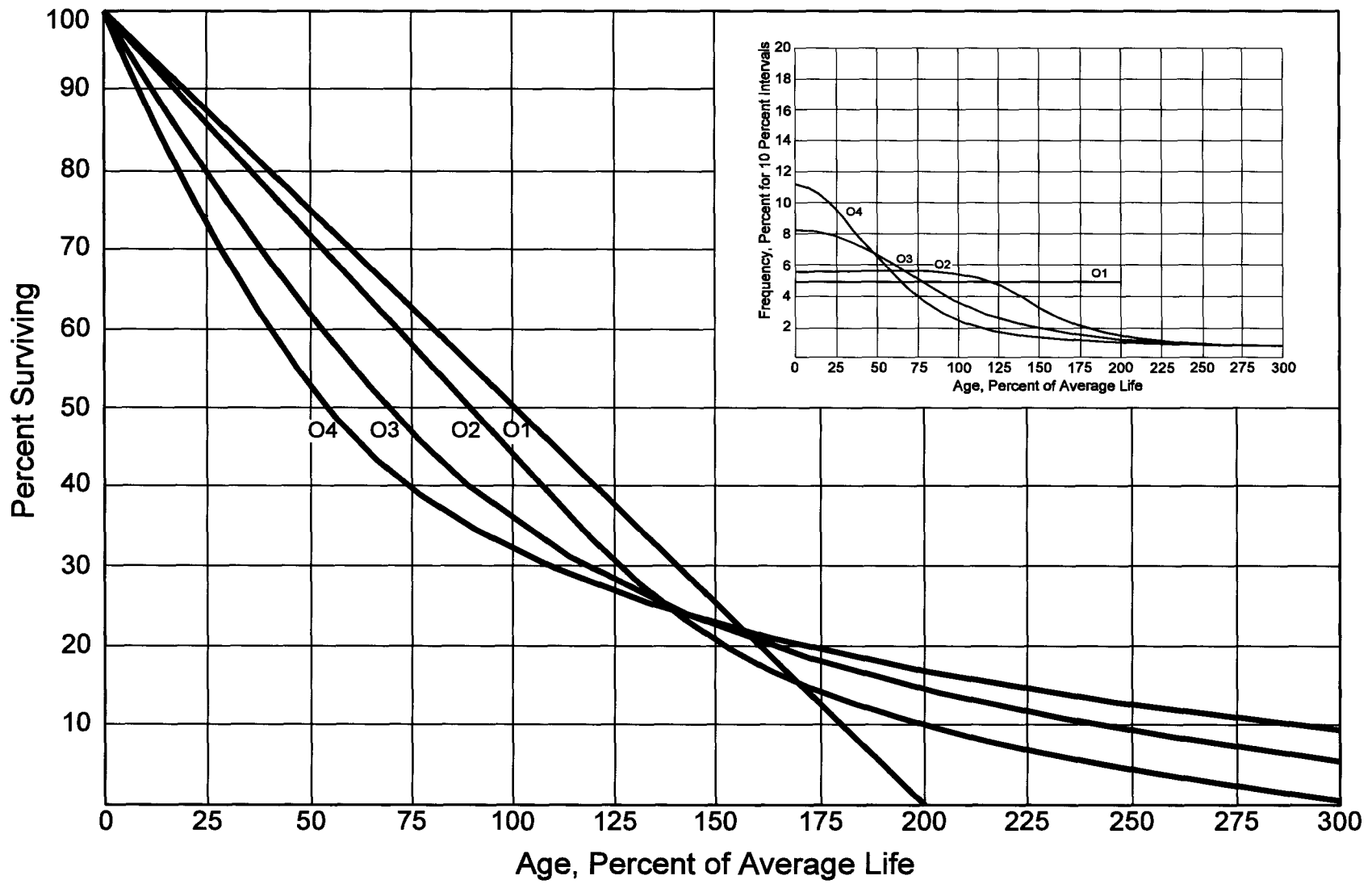


Figure 5. Origin Modal or "O" Iowa Type Survivor Curves

## 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 or for which aged accounting experience is developed by statistically aging unaged amounts 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>4</sup> “Engineering Valuation and Depreciation,”<sup>5</sup> and “Depreciation Systems.”<sup>6</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 beginnings 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 aged property transactions, a schedule of plant exposed to retirement, a life table, and illustrations of smoothing the stub survivor curve.

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<sup>4</sup>Winfrey, Robley, Supra Note 1.

<sup>5</sup>Marston, Anson, Robley Winfrey, and Jean C. Hempstead, Supra Note 2.

<sup>6</sup>Wolf, Frank K. and W. Chester Fitch. Depreciation Systems. Iowa State University Press. 1994

Schedules of Annual Transactions in Plant Records. The property group used to illustrate the retirement rate method is observed for the experience band 2003-2012 during which there were placements during the years 1998-2012. 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-12 and II-13. 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 1998 were retired in 2003. 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 staircase line drawn on the table beginning with the 2003 retirements of 1998 installations and ending with the 2012 retirements of the 2007 installations. Thus, the total amount of 143 for age interval 4½-5½ equals the sum of:

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

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

SCHEDULE 1. RETIREMENTS FOR EACH YEAR 2003-2012  
SUMMARIZED BY AGE INTERVAL

Experience Band 2003-2012

Placement Band 1998-2012

Year Placed (1)	Retirements, Thousands of Dollars										Total During Age Interval (12)	Age Interval (13)
	During Year											
	2003 (2)	2004 (3)	2005 (4)	2006 (5)	2007 (6)	2008 (7)	2009 (8)	2010 (9)	2011 (10)	2012 (11)		
1998	10	11	12	13	14	16	23	24	25	26	26	13½-14½
1999	11	12	13	15	16	18	20	21	22	19	44	12½-13½
2000	11	12	13	14	16	17	19	21	22	18	64	11½-12½
2001	8	9	10	11	11	13	14	15	16	17	83	10½-11½
2002	9	10	11	12	13	14	16	17	19	20	93	9½-10½
2003	4	9	10	11	12	13	14	15	16	20	105	8½-9½
2004		5	11	12	13	14	15	16	18	20	113	7½-8½
2005			6	12	13	15	16	17	19	19	124	6½-7½
2006				6	13	15	16	17	19	19	131	5½-6½
2007					7	14	16	17	19	20	143	4½-5½
2008						8	18	20	22	23	146	3½-4½
2009							9	20	22	25	150	2½-3½
2010								11	23	25	151	1½-2½
2011									11	24	153	½-1½
2012										13	80	0-½
Total	<u>53</u>	<u>68</u>	<u>86</u>	<u>106</u>	<u>128</u>	<u>157</u>	<u>196</u>	<u>231</u>	<u>273</u>	<u>308</u>	<u>1,606</u>	

11-12

SCHEDULE 2. OTHER TRANSACTIONS FOR EACH YEAR 2003-2012  
SUMMARIZED BY AGE INTERVAL

Experience Band 2003-2012

Placement Band 1998-2012

Year Placed (1)	Acquisitions, Transfers and Sales, Thousands of Dollars										Total During Age Interval (12)	Age Interval (13)
	During Year											
	2003 (2)	2004 (3)	2005 (4)	2006 (5)	2007 (6)	2008 (7)	2009 (8)	2010 (9)	2011 (10)	2012 (11)		
1998	-	-	-	-	-	-	60 <sup>a</sup>	-	-	-	-	13½-14½
1999	-	-	-	-	-	-	-	-	-	-	-	12½-13½
2000	-	-	-	-	-	-	-	-	-	-	-	11½-12½
2001	-	-	-	-	-	-	-	(5) <sup>b</sup>	-	-	60	10½-11½
2002	-	-	-	-	-	-	-	6 <sup>a</sup>	-	-	-	9½-10½
2003	-	-	-	-	-	-	-	-	-	-	(5)	8½-9½
2004	-	-	-	-	-	-	-	-	-	-	6	7½-8½
2005	-	-	-	-	-	-	-	-	-	-	-	6½-7½
2006	-	-	-	-	-	-	-	(12) <sup>b</sup>	-	-	-	5½-6½
2007	-	-	-	-	-	-	-	-	22 <sup>a</sup>	-	-	4½-5½
2008	-	-	-	-	-	-	-	(19) <sup>b</sup>	-	-	10	3½-4½
2009	-	-	-	-	-	-	-	-	-	-	-	2½-3½
2010	-	-	-	-	-	-	-	-	-	(102) <sup>c</sup>	(121)	1½-2½
2011	-	-	-	-	-	-	-	-	-	-	-	½-1½
2012	-	-	-	-	-	-	-	-	-	-	-	0-½
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>60</u>	<u>(30)</u>	<u>22</u>	<u>(102)</u>	<u>(50)</u>	

<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.

II-13



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-15.

The surviving plant at the beginning of each year from 2003 through 2012 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 2008 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

For the entire experience band 2003-2012, the total exposures at the beginning of an age interval are obtained by summing diagonally in a manner similar to the summing

SCHEDULE 3. PLANT EXPOSED TO RETIREMENT  
JANUARY 1 OF EACH YEAR 2003-2012  
SUMMARIZED BY AGE INTERVAL

Experience Band 2003-2012

Placement Band 1998-2012

II-15

Year Placed (1)	Exposures, Thousands of Dollars										Total at Beginning of Age Interval (12)	Age Interval (13)
	Annual Survivors at the Beginning of the Year											
	<u>2003</u> (2)	<u>2004</u> (3)	<u>2005</u> (4)	<u>2006</u> (5)	<u>2007</u> (6)	<u>2008</u> (7)	<u>2009</u> (8)	<u>2010</u> (9)	<u>2011</u> (10)	<u>2012</u> (11)		
1998	255	245	234	222	209	195	239	216	192	167	167	13½-14½
1999	279	268	256	243	228	212	194	174	153	131	323	12½-13½
2000	307	296	284	271	257	241	224	205	184	162	531	11½-12½
2001	338	330	321	311	300	289	276	262	242	226	823	10½-11½
2002	376	367	357	346	334	321	307	297	280	261	1,097	9½-10½
2003	420 <sup>a</sup>	416	407	397	386	374	361	347	332	316	1,503	8½-9½
2004		460 <sup>a</sup>	455	444	432	419	405	390	374	356	1,952	7½-8½
2005			510 <sup>a</sup>	504	492	479	464	448	431	412	2,463	6½-7½
2006				580 <sup>a</sup>	574	561	546	530	501	482	3,057	5½-6½
2007					660 <sup>a</sup>	653	639	623	628	609	3,789	4½-5½
2008						750 <sup>a</sup>	742	724	685	663	4,332	3½-4½
2009							850 <sup>a</sup>	841	821	799	4,955	2½-3½
2010								960 <sup>a</sup>	949	926	5,719	1½-2½
2011									1,080 <sup>a</sup>	1,069	6,579	½-1½
2012										1,220 <sup>a</sup>	7,490	0-½
Total	<u>1,975</u>	<u>2,382</u>	<u>2,824</u>	<u>3,318</u>	<u>3,872</u>	<u>4,494</u>	<u>5,247</u>	<u>6,017</u>	<u>6,852</u>	<u>7,799</u>	<u>44,780</u>	

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

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-17, 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 2003-2012

Placement Band 1998-2012

(Exposure and Retirement Amounts are in Thousands of Dollars)

<u>Age at Beginning of Interval</u>	<u>Exposures at Beginning of Age Interval</u>	<u>Retirements During Age Interval</u>	<u>Retirement Ratio</u>	<u>Survivor Ratio</u>	<u>Percent Surviving at Beginning of Age Interval</u>
(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
					35.66
Total	<u>44,780</u>	<u>1,606</u>			

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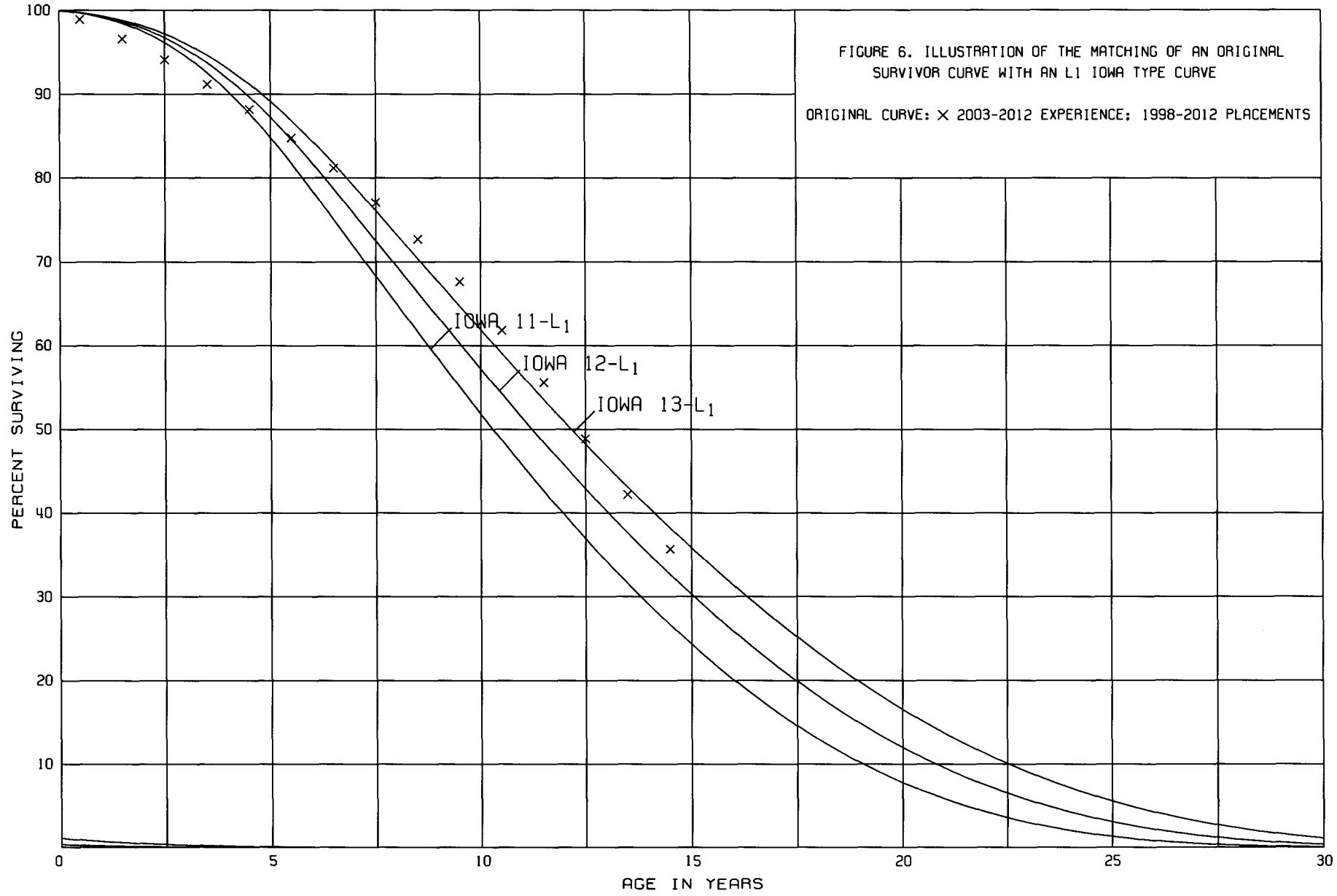
Column 2 from Schedule 3, Column 12, Plant Exposed to Retirement.  
Column 3 from Schedule 1, Column 12, Retirements for Each Year.  
Column 4 = Column 3 Divided by Column 2.  
Column 5 = 1.0000 Minus Column 4.  
Column 6 = Column 5 Multiplied by Column 6 as of the Preceding Age Interval.

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.

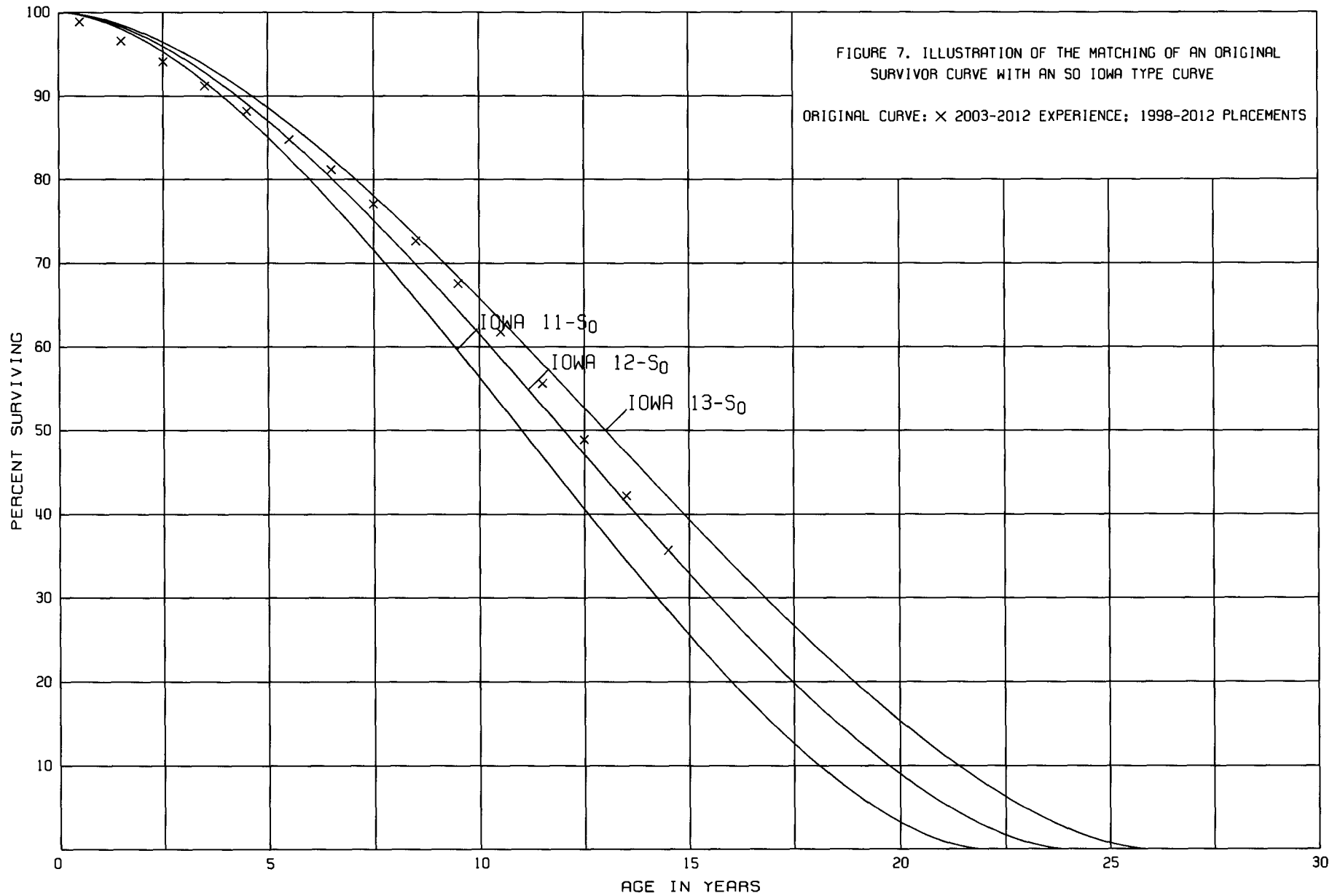
Smoothing the Original Survivor Curve. The smoothing of the original survivor curve eliminates any irregularities and serves as the basis for the preliminary extrapolation to zero percent surviving of the original stub curve. Even if the original survivor curve is complete from 100 percent to zero percent, 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 Iowa 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 Iowa 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 Schedule 4 is compared with the L, S, and R Iowa 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 Iowa curve would

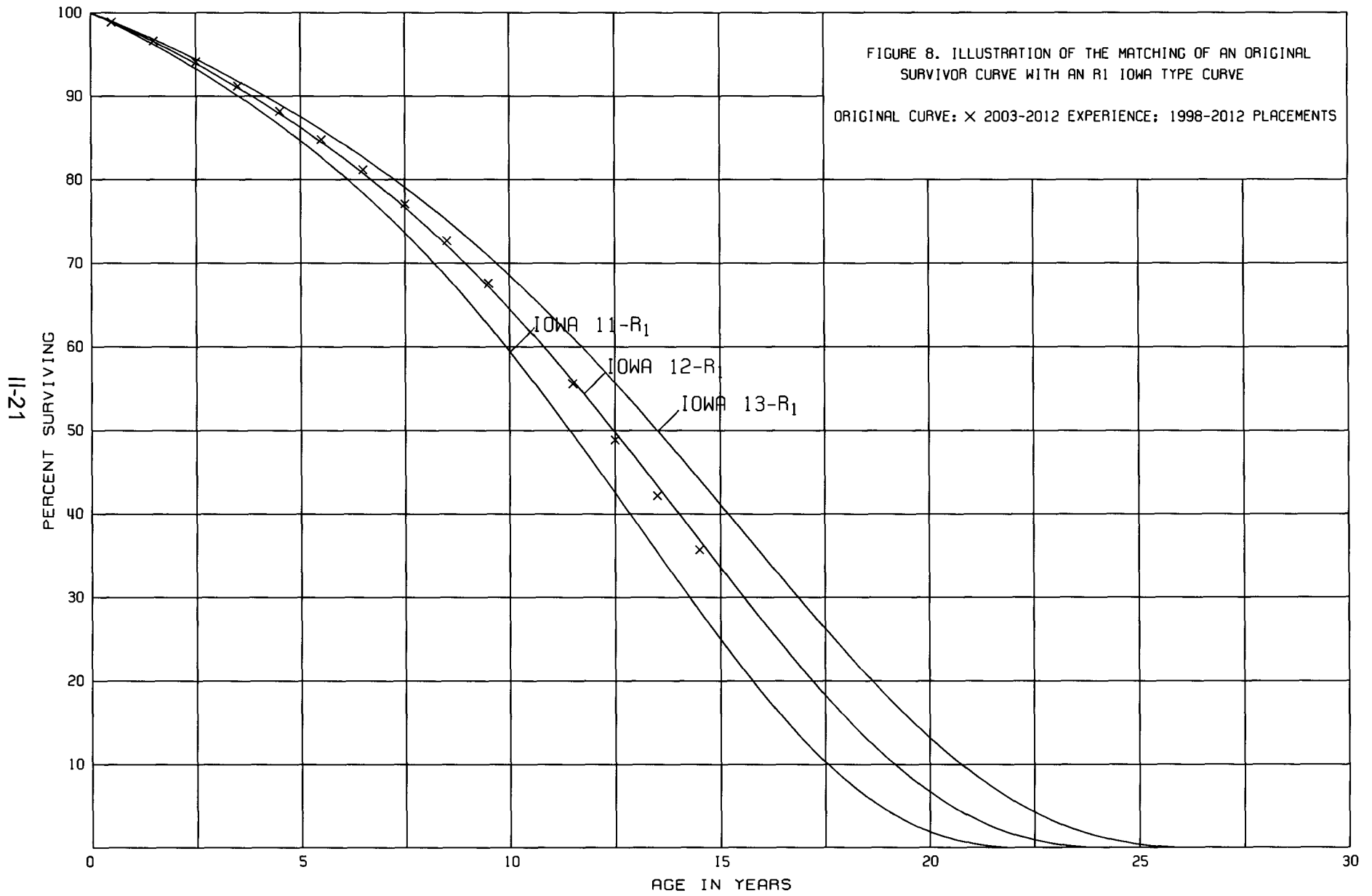
II-19



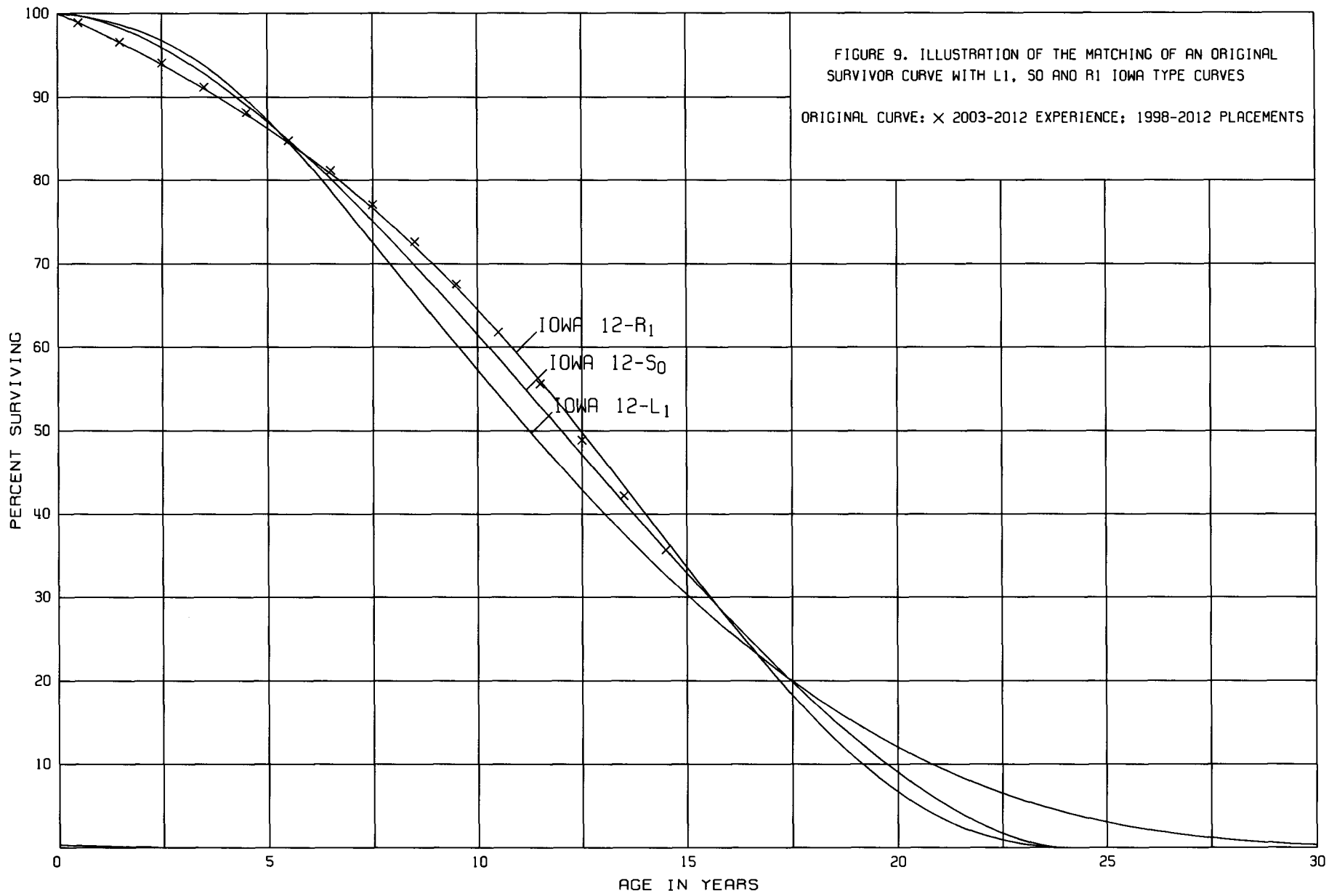
II-20







II-22



be selected as the most representative of the plotted survivor characteristics of the group, assuming no contrary relevant factors external to the analysis of historical data.

### 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 initial field trip.

#### 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 Considerations

The service life estimates were based on 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 utility companies.

For 32 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 52 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 III-15.

**STEAM PRODUCTION PLANT**

- 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
- 365.00 Overhead Conductors and Devices
- 367.00 Underground Conductors and Devices
- 368.00 Line Transformers
- 369.01 Services - Overhead
- 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 367.00, Underground Conductors and Devices, is used to illustrate the manner in which the study was conducted for the groups in the preceding list. Aged plant accounting data for the underground conductors have been compiled for the years 1900 through 2012. 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 2012. The Iowa 50-S1.5 is a reasonable fit of the original survivor curve. The 50-year service life is within the typical service life range of 40 to 55 years for underground conductor. The 50-year life reflects the Company's plans to replace conductor consistently in the future as have been retired throughout the history.

Inasmuch as production plant consists of large generating units, the life span technique was employed in conjunction with the use of interim survivor curves which reflect interim retirements that occur prior to the ultimate retirement of the major unit. An interim survivor curve was estimated for each plant account, inasmuch as the rate of interim retirements differ from account to account. The interim survivor curves estimated for steam, hydro and other production plant were based on the retirement rate method of life analysis which incorporated experienced aged retirements for the period 1980 through 2012 for steam, 1900 through 2012 for hydro and 1973 through 2012 for other production plant.

The depreciable life span estimates for power generating stations 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 58 years. The typical range of life spans for such units is 55 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.

A summary of the year in service, depreciable life date and depreciable life span for each power production unit follows:

<u>Depreciable Group</u>	<u>Major Year in Service</u>	<u>Depreciable Life Date</u>	<u>Depreciable Life Span</u>
Steam Production Plant			
Boardman	1980	2020	40
Colstrip	1984,1986	2042	58,56
Hydro Plant			
Faraday	1913,1957	2055	142,98
North Fork	1957	2055	98
Oak Grove	1925,1953	2055	130,102
Pelton	1957	2055	98

<u>Depreciable Group</u>	<u>Major Year in Service</u>	<u>Depreciable Life Date</u>	<u>Depreciable Life Span</u>
River Mill	1913	2055	142
Round Butte	1963	2055	92
Sullivan	1913	2035	122
Oak Grove - Timothy Lake	1954	2055	101
Other Production Plant			
Beaver	1974,1977	2030	56,53
Coyote Springs	1995	2040	45
Port Westward	2007	2050	43
KB Pipeline	1992	2030	38
Beaver 8	2004	2030	26
Biglow Canyon	2007	2057	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 gas companies.

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

Salvage Analysis

The estimates of net salvage by account were based in part on historical data compiled through 2012. 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 2012 for electric plant were analyzed. The analyses contributed significantly toward the net salvage estimates for 35 plant accounts, representing 52 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
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

### TRANSMISSION PLANT

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



DISTRIBUTION PLANT

362.00	Station Equipment
364.00	Poles, Towers and Fixtures
365.00	Overhead Conductors and Devices
366.00	Underground Conduit
368.00	Line Transformers
369.01	Services - Overhead
369.03	Services - Underground
370.00	Meters
370.01	Meters - AMI
370.02	Meters - Retained
371.00	Installations on Customer Premises

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 365.00, Overhead Conductors and Devices, 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 2012 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 2010-2012 periods were computed to smooth the annual amounts.

Cost of removal was consistently high during the entire forty-two 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 56 percent.

Gross salvage has varied throughout the period but has been lower during the 2004 through 2012 period. The most recent five-year average of 11 percent gross salvage reflects recent trends and the reduced market for conductor.

The net salvage percent based on the overall period 1971 through 2012 is 75 percent negative net salvage and based on the most recent five-year period is 45 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 75 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 percent for production facilities include costs for final retirement. The calculation of the weighted net salvage percent includes costs by unit for final retirement as well as interim retirements prior to final retirement.

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 remaining general plant accounts were zero percent, consistent with amortization accounting.

## CALCULATION OF ANNUAL AND ACCRUED DEPRECIATION

### 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 calculation of equal life group depreciation using the Iowa 15-S1.5 survivor curve, net salvage of 0 percent and a December 31, 2012 calculation date.

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 occur, 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.

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

INPUT PARAMETERS:  
CALCULATION DATE.. 12-31-2012  
SURVIVOR CURVE.... 15-S1.5

AGE INTERVAL BEG	END	LIFE	RETIREMENTS DURING INTERVAL	GROUP ANNUAL ACCRUAL (5)=(4)/(3)	YEAR INST	SUMMATION OF ANNUAL ACCRUALS	AVERAGE PERCENT SURVIVING	ANNUAL FACTOR	ACCRUED FACTOR
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
0.000	1.000	0.500	0.02646	0.02646000000	2012	8.02244198322	99.992751	0.0802	0.0401
1.000	2.000	1.500	0.15856	0.10570666667	2011	7.94312864988	99.894260	0.0795	0.1193
2.000	3.000	2.500	0.39977	0.15990800000	2010	7.81032131655	99.615094	0.0784	0.1960
3.000	4.000	3.500	0.75422	0.21549142857	2009	7.62262160226	99.038101	0.0770	0.2695
4.000	5.000	4.500	1.21693	0.27042888889	2008	7.37966144353	98.052527	0.0753	0.3389
5.000	6.000	5.500	1.78344	0.32426181818	2007	7.08231609000	96.552341	0.0734	0.4037
6.000	7.000	6.500	2.44271	0.37580153846	2006	6.73228441168	94.439266	0.0713	0.4635
7.000	8.000	7.500	3.15918	0.42122400000	2005	6.33377164245	91.638320	0.0691	0.5183
8.000	9.000	8.500	3.90647	0.45958470588	2004	5.89336728951	88.105494	0.0669	0.5687
9.000	10.000	9.500	4.65164	0.48964631579	2003	5.41875177867	83.826439	0.0646	0.6137
10.000	11.000	10.500	5.34382	0.50893523810	2002	4.91946100173	78.828711	0.0624	0.6552
11.000	12.000	11.500	5.95355	0.51770000000	2001	4.40614338268	73.180027	0.0602	0.6923
12.000	13.000	12.500	6.44717	0.51577360000	2000	3.88940658268	66.979664	0.0581	0.7263
13.000	14.000	13.500	6.78894	0.50288444444	1999	3.38007756046	60.361609	0.0560	0.7560
14.000	15.000	14.500	6.96714	0.48049241379	1998	2.88838913134	53.483570	0.0540	0.7830
15.000	16.000	15.500	6.96713	0.44949225806	1997	2.42339679542	46.516434	0.0521	0.8076
16.000	17.000	16.500	6.78894	0.41145090909	1996	1.99292521184	39.638398	0.0503	0.8300
17.000	18.000	17.500	6.44718	0.36841028571	1995	1.60299461444	33.020339	0.0485	0.8488
18.000	19.000	18.500	5.95371	0.32182216216	1994	1.25787839051	26.819895	0.0469	0.8677
19.000	20.000	19.500	5.34366	0.27403384615	1993	0.95995038635	21.171211	0.0453	0.8834
20.000	21.000	20.500	4.65163	0.22690878049	1992	0.70947907303	16.173567	0.0439	0.9000
21.000	22.000	21.500	3.90647	0.18169627907	1991	0.50517654325	11.894516	0.0425	0.9138
22.000	23.000	22.500	3.15919	0.14040844444	1990	0.34412418150	8.361686	0.0412	0.9270
23.000	24.000	23.500	2.44271	0.10394510638	1989	0.22194740609	5.560735	0.0399	0.9377
24.000	25.000	24.500	1.78343	0.07279306122	1988	0.13357832229	3.447663	0.0387	0.9482
25.000	26.000	25.500	1.21694	0.04772313725	1987	0.07332022305	1.947478	0.0376	0.9588
26.000	27.000	26.500	0.75421	0.02846075472	1986	0.03522827707	0.961906	0.0366	0.9699
27.000	28.000	27.500	0.39977	0.01453709091	1985	0.01372935425	0.384917	0.0357	0.9818
28.000	29.000	28.500	0.15857	0.00556385965	1984	0.00367887897	0.105747	0.0348	0.9918
29.000	30.000	29.500	0.02646	0.00089694915	1983	0.00044847458	0.013230	0.0339	1.0000
TOTAL		100.00000							

The retirement during the age interval, shown in column 4, is the size of each equal life group, and is derived from the Iowa 15-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 2012 installations. For 2012 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 2012, 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 7.94312864988 for 2011 equals one-half of 0.10570666667 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 2012 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, 2012, the first figure in column 7, for vintage 2012, 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 15-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, 2012.

#### REMAINING LIFE ANNUAL ACCRUAL RATES

The annual depreciation accrual rates are calculated as of December 31, 2012, 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, 2012, 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, 2012. 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

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

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, as defined in the Uniform System of Accounts, 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 periods and service lives used by other utilities, and the service life estimates previously used for the asset under depreciation accounting.

Amortization accounting is appropriate for certain General Plant accounts that represent numerous units of property, but a very small portion of depreciable gas plant in service. The accounts and their amortization periods are as follows:

<u>Account</u>	<u>Amortization Period, Years</u>
391, Office Furniture and Equipment	
Furniture and Equipment	15
Computers and Equipment	5
393, Stores Equipment	20
394, Tools, Shop and Garage Equipment	20
395, Laboratory Equipment	15
397, Communication Equipment	
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, 2012, 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 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 III-4 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.

III-1

PART III. RESULTS OF STUDY

## PART III. RESULTS OF STUDY

### QUALIFICATION OF RESULTS

The calculated annual depreciation accrual rates 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, 2012. For most plant accounts, the application of such rates to future balances that reflect additions subsequent to December 31, 2012, is reasonable for a period of three to five years.

### DESCRIPTION OF STATISTICAL SUPPORT

The service life and salvage estimates were based on judgment which incorporated statistical analyses of retirement data, discussions with management and consideration of estimates made for other electric utility companies. The results of the statistical analyses of service life are presented in the section titled "Service Life Statistics".

The estimated survivor curves for each account are presented in graphical form. The charts depict the estimated smooth survivor curve and original survivor curve(s),

when applicable, related to each specific group. For groups where the original survivor curve was plotted, the calculation of the original life table is also presented.

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 the original cost retired.

#### DESCRIPTION OF DEPRECIATION 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, 2012. These results are presented on pages III-4 through III-9 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, 2012.

The tables of the calculated annual depreciation accruals are presented in account sequence in the section titled "Depreciation Calculations." The tables indicate the estimated survivor curve and 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 AT DECEMBER 31, 2012

ACCOUNT (1)	SURVIVOR CURVE (2)	NET SALVAGE PERCENT (3)	ORIGINAL COST AT DECEMBER 31, 2012 (4)	BOOK RESERVE (5)	FUTURE ACCRUALS (6)	CALCULATED ANNUAL ACCRUAL		COMPOSITE REMAINING LIFE (9)=(6)/(7)	
						AMOUNT (7)	RATE (8)=(7)/(4)		
<b>STEAM PRODUCTION PLANT</b>									
BOARDMAN									
311.00	STRUCTURES AND IMPROVEMENTS	90 - S1.5 *	(1)	103,163,606.77	76,864,082	27,331,161	3,287,441 **	3.19	8.0
312.00	BOILER PLANT EQUIPMENT	65 - R3 *	(1)	227,278,716.19	143,601,262	85,950,241	10,459,682 **	4.60	8.0
312.00	BOARDMAN DECOMMISSIONING ACCRUAL			0.00	27,346,614	17,406,389	2,175,804 **	-	8.0
312.01	RAIL CARS	26 - S0 *	0	9,758,265.28	7,667,449	2,090,816	261,352 **	2.68	8.0
314.00	TURBOGENERATOR UNITS	60 - S0.5 *	(1)	90,135,378.46	56,819,219	34,217,513	4,164,520 **	4.62	8.0
315.00	ACCESSORY ELECTRIC EQUIPMENT	60 - R2.5 *	(1)	23,582,186.18	17,351,696	6,466,312	778,811 **	3.30	8.0
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	55 - R1 *	(1)	5,803,273.23	3,970,515	1,890,791	229,095 **	3.95	8.0
	TOTAL BOARDMAN			459,721,426.11	333,620,837	175,353,223	21,356,704	4.65	8.0
COLSTRIP									
311.00	STRUCTURES AND IMPROVEMENTS	90 - S1.5 *	(5)	115,308,214.32	94,985,340	26,088,285	958,829	0.83	27.2
312.00	BOILER PLANT EQUIPMENT	65 - R3 *	(5)	216,919,862.50	169,869,621	57,896,235	2,175,748	1.00	26.6
314.00	TURBOGENERATOR UNITS	60 - S0.5 *	(5)	75,365,578.58	40,157,331	38,976,526	1,644,217	2.18	23.7
315.00	ACCESSORY ELECTRIC EQUIPMENT	60 - R2.5 *	(5)	23,556,967.88	18,545,900	6,188,916	256,139	1.09	24.2
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	55 - R1 *	(5)	6,346,149.23	4,741,026	1,922,431	84,395	1.33	22.8
	TOTAL COLSTRIP			437,496,772.51	328,299,217	131,072,393	5,119,328	1.17	25.6
	<b>TOTAL STEAM PRODUCTION PLANT</b>			<b>897,218,198.62</b>	<b>661,920,054</b>	<b>306,425,616</b>	<b>26,476,032</b>	<b>2.95</b>	<b>11.6</b>
<b>HYDRAULIC PRODUCTION PLANT</b>									
331.00	STRUCTURES AND IMPROVEMENTS								
	FARADAY	100 - R2.5 *	(60)	6,479,397.20	1,212,225	9,154,811	242,316	3.74	37.8
	NORTH FORK	100 - R2.5 *	(196)	8,260,817.28	1,580,450	22,871,569	594,932	7.20	38.4
	OAK GROVE	100 - R2.5 *	(68)	3,398,112.29	1,458,859	4,249,970	117,462	3.46	36.2
	OAK GROVE - TIMOTHY LAKE	100 - R2.5 *	(68)	2,252,149.83	810,067	2,973,545	76,776	3.41	38.7
	PELTON	100 - R2.5 *	(183)	5,645,635.78	1,872,777	14,104,372	372,524	6.60	37.9
	RIVER MILL	100 - R2.5 *	(105)	2,753,573.44	888,480	4,756,345	135,841	4.93	35.0
	ROUND BUTTE	100 - R2.5 *	(89)	9,696,059.00	2,341,042	15,984,510	421,999	4.35	37.9
	SULLIVAN	100 - R2.5 *	(31)	9,437,850.41	1,478,588	10,884,996	504,242	5.34	21.6
	TOTAL STRUCTURES AND IMPROVEMENTS			47,923,595.23	11,642,487	84,980,118	2,466,092	5.15	34.5
332.00	RESERVOIRS, DAMS AND WATERWAYS								
	FARADAY	100 - R3 *	(60)	24,223,754.94	11,961,626	26,796,382	689,975	2.85	38.8
	NORTH FORK	100 - R3 *	(196)	22,104,599.29	15,651,253	49,778,361	1,334,156	6.04	37.3
	OAK GROVE	100 - R3 *	(68)	14,728,506.43	14,428,936	10,314,955	274,344	1.86	37.6
	OAK GROVE - TIMOTHY LAKE	100 - R3 *	(68)	4,740,064.79	5,207,421	2,755,888	77,148	1.63	35.7
	PELTON	100 - R3 *	(183)	10,223,106.37	8,252,401	20,678,990	570,010	5.58	36.3
	RIVER MILL	100 - R3 *	(105)	52,789,060.05	8,988,578	99,228,995	2,480,319	4.70	40.0
	ROUND BUTTE	100 - R3 *	(89)	103,758,407.21	25,289,701	170,813,689	4,262,005	4.11	40.1
	SULLIVAN	100 - R3 *	(31)	23,381,331.65	4,831,799	25,797,746	1,171,362	5.01	22.0
	TOTAL RESERVOIRS, DAMS AND WATERWAYS			255,948,830.73	94,611,715	406,165,006	10,859,319	4.24	37.4

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 AT DECEMBER 31, 2012

ACCOUNT (1)	SURVIVOR CURVE (2)	NET SALVAGE PERCENT (3)	ORIGINAL COST AT DECEMBER 31, 2012 (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 *	(60)	6,608,291.00	2,914,660	7,658,606	207,927	3.15	36.8
	NORTH FORK	90 - S1 *	(196)	6,887,358.20	4,808,993	15,577,587	456,506	6.63	34.1
	OAK GROVE	90 - S1 *	(68)	6,438,763.32	2,695,592	8,121,531	220,840	3.43	36.8
	PELTON	90 - S1 *	(183)	3,964,266.18	4,137,997	7,080,876	219,372	5.53	32.3
	RIVER MILL	90 - S1 *	(105)	5,666,409.59	2,183,139	9,433,000	255,513	4.51	36.9
	ROUND BUTTE	90 - S1 *	(89)	13,170,715.97	7,767,838	17,124,815	462,439	3.51	37.0
	SULLIVAN	90 - S1 *	(31)	9,206,560.54	3,018,905	9,041,689	419,913	4.56	21.5
	TOTAL WATER WHEELS, TURBINES AND GENERATORS			51,942,364.80	27,527,125	74,038,104	2,242,510	4.32	33.0
334.00	ACCESSORY ELECTRIC EQUIPMENT								
	FARADAY	60 - R2.5 *	(60)	2,300,700.84	1,009,001	2,672,121	86,128	3.74	31.0
	NORTH FORK	60 - R2.5 *	(196)	949,835.89	505,575	2,305,939	84,119	8.86	27.4
	OAK GROVE	60 - R2.5 *	(68)	2,372,228.34	748,450	3,236,893	101,861	4.29	31.8
	PELTON	60 - R2.5 *	(183)	2,231,610.73	690,153	5,625,305	178,206	7.99	31.6
	RIVER MILL	60 - R2.5 *	(105)	2,528,354.14	843,022	4,340,104	137,138	5.42	31.6
	ROUND BUTTE	60 - R2.5 *	(89)	1,909,870.89	736,560	2,873,096	87,098	4.56	33.0
	SULLIVAN	60 - R2.5 *	(31)	4,270,652.93	674,739	4,919,816	233,368	5.46	21.1
	TOTAL ACCESSORY ELECTRIC EQUIPMENT			16,563,253.76	5,207,500	25,973,274	907,918	5.48	28.6
335.00	MISCELLANEOUS PLANT EQUIPMENT								
	FARADAY	55 - R0.5 *	(60)	227,707.67	86,861	277,471	11,956	5.25	23.2
	NORTH FORK	55 - R0.5 *	(196)	453,549.96	248,429	1,094,079	43,330	9.55	25.2
	OAK GROVE	55 - R0.5 *	(68)	90,217.98	41,306	110,260	4,330	4.80	25.5
	OAK GROVE - TIMOTHY LAKE	55 - R0.5 *	(68)	2,761.24	1,393	3,246	140	5.07	23.2
	PELTON	55 - R0.5 *	(183)	180,729.78	126,495	384,970	17,468	9.67	22.0
	RIVER MILL	55 - R0.5 *	(105)	20,116.12	4,868	36,370	1,322	6.57	27.5
	ROUND BUTTE	55 - R0.5 *	(89)	769,105.69	275,231	1,178,378	47,072	6.12	25.0
	SULLIVAN	55 - R0.5 *	(31)	109,225.68	18,312	124,774	6,794	6.22	18.4
	TOTAL MISCELLANEOUS PLANT EQUIPMENT			1,853,414.12	802,894	3,209,548	132,412	7.14	24.2
336.00	ROADS, RAILROADS, AND BRIDGES								
	FARADAY	80 - R1.5 *	(60)	1,976,298.06	567,848	2,594,229	76,597	3.88	33.9
	NORTH FORK	80 - R1.5 *	(196)	1,662,876.54	527,674	4,394,441	138,202	8.31	31.8
	OAK GROVE	80 - R1.5 *	(68)	2,215,114.33	2,153,069	1,568,323	60,756	2.74	25.8
	OAK GROVE - TIMOTHY LAKE	80 - R1.5 *	(68)	107,015.18	18,308	161,478	4,825	4.51	33.5
	PELTON	80 - R1.5 *	(183)	2,151,532.99	694,407	5,394,432	159,802	7.43	33.8
	RIVER MILL	80 - R1.5 *	(105)	458,019.14	114,105	824,834	24,238	5.29	34.0
	ROUND BUTTE	80 - R1.5 *	(89)	1,192,102.68	393,917	1,859,157	59,246	4.97	31.4
	TOTAL ROADS, RAILROADS, AND BRIDGES			9,762,958.92	4,469,327	16,796,894	523,666	5.36	32.1
<b>TOTAL HYDRAULIC PRODUCTION PLANT</b>				<b>383,994,417.56</b>	<b>144,261,048</b>	<b>611,162,944</b>	<b>17,131,917</b>	<b>4.46</b>	<b>35.7</b>

9-11

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 AT DECEMBER 31, 2012

ACCOUNT (1)	SURVIVOR CURVE (2)	NET SALVAGE PERCENT (3)	ORIGINAL COST AT DECEMBER 31, 2012 (4)	BOOK RESERVE (5)	FUTURE ACCRUALS (6)	CALCULATED ANNUAL ACCRUAL		COMPOSITE REMAINING LIFE (9)=(6)/(7)
						AMOUNT (7)	RATE (8)=(7)/(4)	
<b>OTHER PRODUCTION PLANT</b>								
341.00	STRUCTURES AND IMPROVEMENTS							
	BEAVER - CT	70 - R3 *	31,384,599.71	27,842,665	6,052,703	357,608	1.14	16.9
	COYOTE SPRINGS - CT	70 - R3 *	10,792,758.11	6,593,674	5,062,505	194,447	1.80	26.0
	PORT WESTWARD - CT	70 - R3 *	40,951,570.86	4,719,732	40,326,996	1,147,161	2.80	35.2
	TOTAL STRUCTURES AND IMPROVEMENTS		83,128,928.68	39,156,071	51,442,204	1,699,216	2.04	30.3
341.01	STRUCTURES AND IMPROVEMENTS - WIND	40 - R4 *	32,813,735.10	4,812,435	30,954,537	910,651	2.78	34.0
342.00	FUEL HOLDERS, PRODUCERS AND ACCESSORIES							
	BEAVER - CT	45 - R3 *	51,221,330.42	48,220,046	7,098,991	518,642	1.01	13.7
	BEAVER UNIT 8 - CT	45 - R3 *	1,301.12	765	640	38	2.92	16.8
	COYOTE SPRINGS - CT	45 - R3 *	35,792,019.04	21,039,639	17,615,742	787,674	2.20	22.4
	PORT WESTWARD - CT	45 - R3 *	9,462,372.34	4,494,496	5,914,114	191,152	2.02	30.9
	KB PIPELINE	45 - R3 *	19,373,076.01	15,258,576	5,664,346	356,930	1.84	15.9
	TOTAL FUEL HOLDERS, PRODUCERS AND ACCESSORIES		115,850,098.93	89,013,522	36,293,833	1,854,436	1.60	19.6
344.00	GENERATORS							
	BEAVER - CT	35 - R2 *	92,274,545.94	57,013,831	42,642,679	2,925,337	3.17	14.6
	BEAVER UNIT 8 - CT	35 - R2 *	3,829,309.44	2,091,118	2,044,536	135,579	3.54	15.1
	COYOTE SPRINGS - CT	35 - R2 *	123,550,931.60	49,065,311	84,369,695	4,533,049	3.67	18.6
	PORT WESTWARD - CT	35 - R2 *	188,072,933.42	31,102,803	175,777,424	7,593,204	4.04	23.1
	TOTAL GENERATORS		407,727,720.40	139,273,063	304,834,334	15,187,169	3.72	20.1
344.01	GENERATORS - WIND	30 - R3 *	860,382,974.39	127,377,520	810,439,922	35,197,604	4.09	23.0
345.00	ACCESSORY ELECTRIC EQUIPMENT							
	DISPATCH GENERATION	40 - R2.5	7,166,364.41	1,356,275	6,168,408	216,211	3.02	28.5
	BEAVER - CT	40 - R2.5 *	12,901,411.46	11,380,180	2,553,344	193,588	1.50	13.2
	BEAVER UNIT 8 - CT	40 - R2.5 *	75,508.20	17,759	63,790	3,939	5.22	16.2
	COYOTE SPRINGS - CT	40 - R2.5 *	11,549,937.95	7,022,985	5,450,948	275,281	2.38	19.8
	PORT WESTWARD - CT	40 - R2.5 *	8,909,074.88	1,965,498	7,834,485	288,737	3.24	27.1
	TOTAL ACCESSORY ELECTRIC EQUIPMENT		40,602,296.90	21,742,697	22,070,975	977,756	2.41	22.6
345.01	ACCESSORY ELECTRIC EQUIPMENT - WIND	30 - R2.5 *	24,958,049.06	2,866,156	24,338,117	1,097,230	4.40	22.2
346.00	MISCELLANEOUS PLANT EQUIPMENT							
	BEAVER - CT	55 - R2 *	4,303,163.78	3,422,973	1,224,444	78,124	1.82	15.7
	COYOTE SPRINGS - CT	55 - R2 *	2,060,507.64	1,207,375	1,017,973	43,378	2.11	23.5
	PORT WESTWARD - CT	55 - R2 *	2,876,766.10	404,039	2,760,404	91,637	3.19	30.1
	KB PIPELINE	55 - R2 *	78,841.79	64,122	21,028	1,320	1.67	15.9
	TOTAL MISCELLANEOUS PLANT EQUIPMENT		9,319,279.31	5,098,509	5,023,849	214,459	2.30	23.4
346.01	MISCELLANEOUS PLANT EQUIPMENT - WIND	35 - R2.5 *	847,553.98	132,834	790,999	31,455	3.71	25.1
<b>TOTAL OTHER PRODUCTION PLANT</b>			<b>1,575,630,636.75</b>	<b>429,472,806</b>	<b>1,286,188,770</b>	<b>57,169,976</b>	<b>3.63</b>	<b>22.5</b>
<b>TOTAL PRODUCTION</b>			<b>2,856,843,252.93</b>	<b>1,235,653,908</b>	<b>2,203,777,330</b>	<b>100,777,925</b>		



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 AT DECEMBER 31, 2012

ACCOUNT (1)	SURVIVOR CURVE (2)	NET SALVAGE PERCENT (3)	ORIGINAL COST AT DECEMBER 31, 2012 (4)	BOOK RESERVE (5)	FUTURE ACCRUALS (6)	CALCULATED ANNUAL ACCRUAL		COMPOSITE REMAINING LIFE (9)=(6)/(7)	
						AMOUNT (7)	RATE (8)=(7)/(4)		
<b>TRANSMISSION PLANT</b>									
352.00	STRUCTURES AND IMPROVEMENTS	60 - R2.5	(15)	17,407,069.85	6,797,117	13,221,013	353,866	2.03	37.4
353.00	STATION EQUIPMENT	52 - R2	(15)	241,319,092.06	82,698,466	194,818,490	6,029,329	2.50	32.3
354.00	TOWERS AND FIXTURES	70 - R3	(25)	46,808,291.56	21,550,183	36,960,181	1,079,228	2.31	34.2
355.00	POLES AND FIXTURES	48 - R1	(80)	20,460,355.74	9,396,543	27,432,097	988,913	4.83	27.7
356.00	OVERHEAD CONDUCTORS AND DEVICES	60 - R2.5	(35)	74,129,949.12	57,901,127	42,174,304	1,021,678	1.38	41.3
359.00	ROADS AND TRAILS	60 - R4	0	339,371.32	146,519	192,853	6,680	1.97	28.9
<b>TOTAL TRANSMISSION PLANT</b>				<b>400,464,129.65</b>	<b>178,489,955</b>	<b>314,798,938</b>	<b>9,479,694</b>	<b>2.37</b>	<b>33.2</b>
<b>DISTRIBUTION PLANT</b>									
361.00	STRUCTURES AND IMPROVEMENTS	65 - R2	(25)	36,822,187.13	12,249,928	33,777,806	842,106	2.29	40.1
362.00	STATION EQUIPMENT	54 - S0	(20)	384,524,570.26	120,825,481	340,604,004	11,185,779	2.91	30.4
364.00	POLES, TOWERS AND FIXTURES	43 - R1	(65)	325,204,225.23	233,516,446	303,070,525	12,242,850	3.76	24.8
365.00	OVERHEAD CONDUCTORS AND DEVICES	46 - S0.5	(75)	533,059,150.98	324,305,182	608,548,333	22,148,466	4.15	27.5
366.00	UNDERGROUND CONDUIT	75 - R4	(15)	15,523,586.14	9,517,421	8,334,703	184,283	1.19	45.2
367.00	UNDERGROUND CONDUCTORS AND DEVICES	50 - S1.5	(70)	624,820,668.61	351,739,956	710,455,181	21,951,949	3.51	32.4
368.00	LINE TRANSFORMERS	45 - R3	(20)	306,548,578.44	158,484,717	209,373,577	7,431,903	2.42	28.2
369.01	SERVICES - OVERHEAD	50 - S0	(45)	40,361,949.72	37,798,996	20,725,831	708,110	1.75	29.3
369.03	SERVICES - UNDERGROUND	50 - R4	(45)	337,639,570.26	263,527,773	226,049,604	6,287,797	1.86	36.0
370.00	METERS	28 - S1.5	(10)	5,613,935.18	594,883	5,580,446	318,852	5.68	17.5
370.01	METERS - AMI	15 - S2.5	(10)	112,581,575.01	20,648,101	103,191,632	9,239,495	8.21	11.2
370.02	METERS - RETAINED	16 - L0.5	(10)	7,523,316.60	1,781,367	6,494,281	888,856	11.81	7.3
371.00	INSTALLATIONS ON CUSTOMERS' PREMISES	30 - R4	0	376,133.46	253,970	122,163	7,254	1.93	16.8
373.01	CIRCUITS - OTHER	46 - S0.5	(60)	21,175,639.91	15,125,414	18,755,610	698,971	3.30	26.8
373.02	FIXTURES, ORNAMENTAL POSTS AND DEVICES	28 - L1	(60)	28,661,421.75	27,473,507	18,384,767	1,216,886	4.25	15.1
373.07	SENTINEL LIGHTING EQUIPMENT	29 - L0.5	(60)	8,483,865.88	9,442,510	4,131,676	267,170	3.15	15.5
<b>TOTAL DISTRIBUTION PLANT</b>				<b>2,788,920,374.56</b>	<b>1,587,285,652</b>	<b>2,617,600,139</b>	<b>95,620,727</b>	<b>3.43</b>	<b>27.4</b>
<b>GENERAL PLANT</b>									
390.00	STRUCTURES AND IMPROVEMENTS	40 - R0.5	(5)	50,907,101.98	22,999,361	30,453,096	1,475,457	2.90	20.6
390.10	STRUCTURES AND IMPROVEMENTS - LEASE								
	CSS	SQUARE	0	6,709.18	2,976	3,733	622	9.27	6.0
	EASTPORT	SQUARE	0	58,032.12	54,037	3,995	1,019	1.76	3.9
	ERC TUALATIN	SQUARE	0	276,892.45	172,976	103,916	19,174	6.92	5.4
	HILLSBORO	SQUARE	0	59,238.14	53,297	5,941	5,942	10.03	1.0
	SALEM	SQUARE	0	84,421.47	51,711	32,710	13,516	16.01	2.4
	WILSONVILLE	SQUARE	0	155,328.32	101,221	54,107	24,048	15.48	2.2
	WTC	SQUARE	0	19,375,468.37	5,536,920	13,838,548	450,037	2.32	30.7
	<b>TOTAL STRUCTURES AND IMPROVEMENTS</b>			<b>20,016,090.05</b>	<b>5,973,138</b>	<b>14,042,950</b>	<b>514,358</b>	<b>2.57</b>	<b>27.3</b>
	OFFICE FURNITURE AND EQUIPMENT								
391.10	FURNITURE AND EQUIPMENT	15 - SQ	0	16,154,320.04	5,067,207	11,087,113	1,777,770	11.00	6.2
391.20	COMPUTERS AND EQUIPMENT	5 - SQ	0	50,495,108.71	21,120,607	29,374,501	10,624,019	21.04	2.8
	<b>TOTAL OFFICE FURNITURE AND EQUIPMENT</b>			<b>66,649,428.75</b>	<b>26,187,814</b>	<b>40,461,614</b>	<b>12,401,789</b>	<b>18.61</b>	<b>3.3</b>

III-7

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 AT DECEMBER 31, 2012

ACCOUNT (1)	SURVIVOR CURVE (2)	NET SALVAGE PERCENT (3)	ORIGINAL COST AT DECEMBER 31, 2012 (4)	BOOK RESERVE (5)	FUTURE ACCRUALS (6)	CALCULATED ANNUAL ACCRUAL		COMPOSITE REMAINING LIFE (9)=(6)/(7)
						AMOUNT (7)	RATE (8)=(7)/(4)	
TRANSPORTATION EQUIPMENT								
392.04	19 - S2	10	10,310,358.99	7,478,261	1,801,062	127,752	1.24	14.1
392.05	15 - S1.5	10	13,096,541.35	7,837,401	3,949,487	460,131	3.51	8.6
392.06	12 - L2	10	8,585,404.78	5,761,784	1,965,081	327,645	3.82	6.0
392.08	25 - S0	10	5,035,199.33	2,414,441	2,117,238	149,698	2.97	14.1
392.09	11 - S1.5	10	1,174,746.91	422,708	634,565	106,935	9.10	5.9
392.10	20 - S4	10	2,703,076.25	564,801	1,867,967	122,655	4.54	15.2
	TOTAL TRANSPORTATION EQUIPMENT		40,905,327.61	24,479,396	12,335,400	1,294,816	3.17	9.5
393.00	20 - SQ	0	2,851,685.89	1,067,992	1,783,694	154,588	5.42	11.5
394.00	20 - SQ	0	11,124,758.65	4,201,984	6,922,774	840,771	7.56	8.2
395.00	15 - SQ	0	9,949,815.67	2,780,784	7,169,032	1,422,464	14.30	5.0
POWER OPERATED EQUIPMENT								
396.01	14 - S1.5	5	25,760,291.28	13,170,098	11,302,179	1,477,363	5.74	7.7
396.02	15 - S3	5	8,491,374.37	4,659,141	3,407,665	328,124	3.86	10.4
396.03	20 - L3	5	4,868,443.43	3,235,875	1,389,147	102,937	2.11	13.5
396.07	20 - L1	5	5,680,187.07	3,479,017	1,917,161	174,793	3.08	11.0
	TOTAL POWER OPERATED EQUIPMENT		44,800,296.15	24,544,130	18,016,152	2,083,217	4.65	8.6
COMMUNICATION EQUIPMENT								
397.01	15 - SQ	0	1,833,384.98	544,039	1,289,346	116,397	6.35	11.1
397.03	15 - SQ	0	69,486,640.99	31,953,470	37,533,171	5,863,891	8.44	6.4
397.06	15 - SQ	0	598,856.17	303,999	294,857	25,475	4.25	11.6
397.07	15 - SQ	0	688,064.05	439,897	248,167	49,235	7.16	5.0
	TOTAL COMMUNICATION EQUIPMENT		72,606,946.19	33,241,405	39,365,541	6,054,998	8.34	6.5
398.00	20 - SQ	0	129,175.32	93,653	35,522	2,261	1.75	15.7
	<b>TOTAL GENERAL PLANT</b>		<b>319,940,626.26</b>	<b>145,569,658</b>	<b>170,585,775</b>	<b>26,244,719</b>	<b>8.20</b>	<b>6.5</b>
	<b>TOTAL DEPRECIABLE PLANT</b>		<b>6,366,168,383.40</b>	<b>3,146,999,173</b>	<b>5,306,762,182</b>	<b>232,123,065</b>	<b>3.65</b>	<b>22.9</b>
NONDEPRECIABLE / ACCOUNTS NOT STUDIED								
302.00			144,231,675.68	28,535,297				
303.00			212,946,637.54	122,646,130				
310.00			4,160,671.10					
317.00			24,903,797.00	5,327,284				
330.00			6,047,625.51	1,341,061				
332.00	BULL RUN		0.00	683,971				

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 AT DECEMBER 31, 2012

ACCOUNT (1)	SURVIVOR CURVE (2)	NET SALVAGE PERCENT (3)	ORIGINAL COST AT DECEMBER 31, 2012 (4)	BOOK RESERVE (5)	FUTURE ACCRUALS (6)	CALCULATED ANNUAL ACCRUAL		COMPOSITE REMAINING LIFE (9)=(6)/(7)
						AMOUNT (7)	RATE (8)=(7)/(4)	
337.00			4,276.00					
340.00			48,946.01	275,794				
347.00			2,213,947.65					
350.00			11,230,107.76	(6,753)				
360.00			20,358,924.85	(1,115)				
370.03			0.00	(8,218)				
374.00			460,131.00					
389.00			7,195,880.64	(3,616)				
392.01			0.00	241,194				
399.00			64,488.00					
<b>TOTAL NONDEPRECIABLE / NOT STUDIED</b>			<b>433,867,108.74</b>	<b>159,031,030</b>				
<b>TOTAL ELECTRIC PLANT</b>			<b>6,800,035,492.14</b>	<b>3,306,030,202</b>	<b>5,306,762,182</b>	<b>232,123,065</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.

Notes:

1.) Accrual rates for facilities to be placed in service after December 31, 2012 are listed below. The rates are based on the life and salvage parameters as follows.

	Rate	Survivor Curve	Net Salvage
<b>Port Westward II</b>			
341.00	2.60	70 - R3 *	(7)
342.00	3.03	45 - R3 *	(7)
344.00	4.79	35 - R2 *	(7)
345.00	3.79	40 - R2.5 *	(7)
346.00	3.57	55 - R2 *	(7)
<b>Carty</b>			
341.00	2.59	70 - R3 *	(6)
342.00	3.01	45 - R3 *	(6)
344.00	4.64	35 - R2 *	(6)
346.00	3.47	55 - R2 *	(6)
<b>Tucannon River</b>			
341.01	2.99	40 - R4 *	(12)
344.01	4.44	30 - R3 *	(12)
345.01	5.08	30 - R2.5 *	(12)
346.01	4.40	35 - R2.5 *	(12)
<b>Sunway 1</b>			
344.00	5.20	25 - S2.5 *	(2)
<b>Sunway 2</b>			
344.00	5.73	25 - S2.5 *	(2)
<b>Sunway 3</b>			
344.00	5.62	25 - S2.5 *	(2)

2.) Accrual rate for Account 363.00 Storage Battery will be 8.08 based on a 15-L3 survivor curve and (5)% net salvage.

PORTLAND GENERAL ELECTRIC  
TABLE 2. COMPARISON OF PROPOSED NET PLANT ACCRUALS AND PRO FORMA ACCRUALS  
AT DECEMBER 31, 2012

ACCOUNT (1)	ORIGINAL COST AT DECEMBER 31, 2012 (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)					
<b>STEAM PRODUCTION PLANT</b>										
BOARDMAN										
311.00	STRUCTURES AND IMPROVEMENTS	103,163,606.77	76,864,082	27,331,161	3,287,441	12.03	32,489,341	10.10	3,281,423 *	6,017
312.00	BOILER PLANT EQUIPMENT	227,278,716.19	143,601,262	85,950,241	10,459,682	12.17	69,967,598	18.00	12,594,168 *	(2,134,486)
312.00	BOARDMAN DECOMMISSIONING ACCRUAL	0.00	27,346,614	17,406,389	2,175,804	-	0	-	0	2,175,804
312.01	RAIL CARS	9,758,265.28	7,667,449	2,090,816	261,352	12.50	2,676,312	9.80	262,279 *	(927)
314.00	TURBOGENERATOR UNITS	90,135,378.46	56,819,219	34,217,513	4,164,520	12.17	38,724,439	10.75	4,162,877 *	1,643
315.00	ACCESSORY ELECTRIC EQUIPMENT	23,582,186.18	17,351,696	6,466,312	778,811	12.04	7,645,421	10.15	776,010 *	2,801
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	5,803,273.23	3,970,515	1,890,791	229,095	12.12	2,180,982	10.50	229,003 *	92
	TOTAL BOARDMAN	459,721,426.11	333,620,837	175,353,223	21,356,704		153,684,093		21,305,760	50,944
COLSTRIP										
311.00	STRUCTURES AND IMPROVEMENTS	115,308,214.32	94,985,340	26,088,285	958,829	3.68	28,394,546	3.37	955,476	3,353
312.00	BOILER PLANT EQUIPMENT	216,919,862.50	169,869,621	57,896,235	2,175,748	3.76	62,234,693	3.40	2,115,357	60,391
314.00	TURBOGENERATOR UNITS	75,365,578.58	40,157,331	38,976,526	1,644,217	4.22	40,483,776	3.59	1,451,343	192,874
315.00	ACCESSORY ELECTRIC EQUIPMENT	23,556,967.88	18,545,900	6,188,916	256,139	4.14	6,660,152	3.84	255,816	323
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	6,346,149.23	4,741,026	1,922,431	84,395	4.39	2,049,422	4.15	84,949	(554)
	TOTAL COLSTRIP	437,496,772.51	328,299,217	131,072,393	5,119,328		139,822,589		4,862,942	256,386
	<b>TOTAL STEAM PRODUCTION PLANT</b>	<b>897,218,198.62</b>	<b>661,920,054</b>	<b>306,425,616</b>	<b>26,476,032</b>		<b>293,506,682</b>		<b>26,168,702</b>	<b>307,330</b>
<b>HYDRAULIC PRODUCTION PLANT</b>										
331.00	STRUCTURES AND IMPROVEMENTS									
	FARADAY	6,479,397.20	1,212,225	9,154,811	242,316	2.65	10,321,102	1.60	165,138	77,178
	NORTH FORK	8,260,817.28	1,580,450	22,871,569	594,932	2.60	27,662,843	1.65	456,437	138,495
	OAK GROVE	3,398,112.29	1,458,859	4,249,970	117,462	2.76	4,283,951	1.80	77,111	40,351
	OAK GROVE - TIMOTHY LAKE	2,252,149.83	810,067	2,973,545	76,776	2.58	2,996,066	1.34	40,147	36,629
	PELTON	5,645,635.78	1,872,777	14,104,372	372,524	2.64	12,007,595	1.90	228,144	144,380
	RIVER MILL	2,753,573.44	888,480	4,756,345	135,841	2.86	6,133,185	1.80	110,397	25,444
	ROUND BUTTE	9,696,059.00	2,341,042	15,984,510	421,999	2.64	13,274,742	1.65	218,502	203,497
	SULLIVAN	9,437,850.41	1,478,588	10,884,996	504,242	4.63	11,356,889	1.40	158,996	345,246
	TOTAL STRUCTURES AND IMPROVEMENTS	47,923,595.23	11,642,487	84,980,118	2,466,092		88,036,373		1,454,873	1,011,219
332.00	RESERVOIRS, DAMS AND WATERWAYS									
	FARADAY	24,223,754.94	11,961,626	26,796,382	689,975	2.57	31,156,658	1.60	498,507	191,468
	NORTH FORK	22,104,599.29	15,651,253	49,778,361	1,334,156	2.68	62,599,029	1.81	1,133,042	201,114
	OAK GROVE	14,728,506.43	14,428,936	10,314,955	274,344	2.66	10,462,240	1.83	191,459	82,885
	OAK GROVE - TIMOTHY LAKE	4,740,064.79	5,207,421	2,755,888	77,148	2.80	2,803,288	2.16	60,551	16,597
	PELTON	10,223,106.37	8,252,401	20,678,990	570,010	2.76	16,888,267	2.10	354,654	215,356
	RIVER MILL	52,789,060.05	8,988,578	99,228,995	2,480,319	2.50	125,623,525	1.20	1,507,482	972,837
	ROUND BUTTE	103,758,407.21	25,289,701	170,813,689	4,262,005	2.50	141,766,685	1.35	1,913,850	2,348,155
	SULLIVAN	23,381,331.65	4,831,799	25,797,746	1,171,362	4.54	26,966,812	1.30	350,569	820,793
	TOTAL RESERVOIRS, DAMS AND WATERWAYS	255,948,830.73	94,611,715	406,165,006	10,859,319		418,266,504		6,010,114	4,849,205

III-10

**PORTLAND GENERAL ELECTRIC**  
**TABLE 2. COMPARISON OF PROPOSED NET PLANT ACCRUALS AND PRO FORMA ACCRUALS**  
**AT DECEMBER 31, 2012**

ACCOUNT (1)	ORIGINAL COST AT DECEMBER 31, 2012 (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)					
333.00	WATER WHEELS, TURBINES AND GENERATORS									
	FARADAY	6,608,291.00	2,914,660	7,658,606	207,927	2.71	8,848,098	2.47	218,725	(10,798)
	NORTH FORK	6,887,358.20	4,808,993	15,577,587	456,506	2.93	19,572,255	3.28	642,166	(185,660)
	OAK GROVE	6,438,763.32	2,695,592	8,121,531	220,840	2.72	8,185,918	2.28	186,393	34,447
	PELTON	3,964,266.18	4,137,997	7,080,876	219,372	3.10	5,614,857	4.68	262,663	(43,291)
	RIVER MILL	5,666,409.59	2,183,139	9,433,000	255,513	2.71	12,266,205	2.66	325,913	(70,400)
	ROUND BUTTE	13,170,715.97	7,767,838	17,124,815	462,439	2.70	13,436,448	2.90	390,194	72,245
	SULLIVAN	9,206,560.54	3,018,905	9,041,689	419,913	4.64	9,502,077	2.30	218,548	201,365
	TOTAL WATER WHEELS, TURBINES AND GENERATORS	51,942,364.80	27,527,125	74,038,104	2,242,510		77,425,858		2,244,602	(2,092)
334.00	ACCESSORY ELECTRIC EQUIPMENT									
	FARADAY	2,300,700.84	1,009,001	2,672,121	86,128	3.22	3,086,247	3.57	110,210	(24,082)
	NORTH FORK	949,835.89	505,575	2,305,939	84,119	3.65	2,856,844	3.71	105,846	(21,727)
	OAK GROVE	2,372,228.34	748,450	3,236,893	101,861	3.15	3,260,616	3.06	99,775	2,086
	PELTON	2,231,610.73	690,153	5,625,305	178,206	3.17	4,799,610	3.38	162,371	15,835
	RIVER MILL	2,528,354.14	843,022	4,340,104	137,138	3.16	5,604,281	3.33	186,342	(49,204)
	ROUND BUTTE	1,909,870.89	736,560	2,873,096	87,098	3.03	2,338,331	2.95	69,004	18,094
	SULLIVAN	4,270,652.93	674,739	4,919,816	233,368	4.74	5,133,349	2.48	127,461	105,907
	TOTAL ACCESSORY ELECTRIC EQUIPMENT	16,563,253.76	5,207,500	25,973,274	907,918		27,079,278		861,009	46,909
335.00	MISCELLANEOUS PLANT EQUIPMENT									
	FARADAY	227,707.67	86,861	277,471	11,956	4.31	318,459	3.03	9,662	2,294
	NORTH FORK	453,549.96	248,429	1,094,079	43,330	3.96	1,373,489	3.00	41,205	2,125
	OAK GROVE	90,217.98	41,306	110,260	4,330	3.93	111,162	2.74	3,048	1,282
	OAK GROVE - TIMOTHY LAKE	2,761.24	1,393	3,246	140	4.31	3,273	3.08	101	39
	PELTON	180,729.78	126,495	384,970	17,468	4.54	318,100	3.33	10,583	6,885
	RIVER MILL	20,116.12	4,868	36,370	1,322	3.63	34,650	2.46	852	470
	ROUND BUTTE	769,105.69	275,231	1,178,378	47,072	3.99	963,030	2.82	27,129	19,943
	SULLIVAN	109,225.68	18,312	124,774	6,794	5.45	130,235	2.56	3,330	3,464
	TOTAL MISCELLANEOUS PLANT EQUIPMENT	1,853,414.12	802,894	3,209,548	132,412		3,252,398		95,909	36,503
336.00	ROADS, RAILROADS, AND BRIDGES									
	FARADAY	1,976,298.06	567,848	2,594,229	76,597	2.95	2,949,963	1.83	53,955	22,642
	NORTH FORK	1,662,876.54	527,674	4,394,441	138,202	3.14	5,358,909	2.34	125,559	12,643
	OAK GROVE	2,215,114.33	2,153,069	1,568,323	60,756	3.87	1,590,474	5.21	82,927	(22,171)
	OAK GROVE - TIMOTHY LAKE	107,015.18	18,308	161,478	4,825	2.99	162,548	5.21	8,469	(3,644)
	PELTON	2,151,532.99	694,407	5,394,432	159,802	2.96	4,598,365	1.82	83,874	75,928
	RIVER MILL	458,019.14	114,105	824,834	24,238	2.94	1,053,844	2.28	24,028	210
	ROUND BUTTE	1,192,102.68	393,917	1,859,157	59,246	3.19	1,525,368	3.20	48,842	10,404
	TOTAL ROADS, RAILROADS, AND BRIDGES	9,762,958.92	4,469,327	16,796,894	523,666		17,239,471		427,654	96,012
	<b>TOTAL HYDRAULIC PRODUCTION PLANT</b>	<b>383,994,417.56</b>	<b>144,261,048</b>	<b>611,162,944</b>	<b>17,131,917</b>		<b>631,299,882</b>		<b>11,094,162</b>	<b>6,037,755</b>

III-11

**PORTLAND GENERAL ELECTRIC**  
**TABLE 2. COMPARISON OF PROPOSED NET PLANT ACCRUALS AND PRO FORMA ACCRUALS**  
**AT DECEMBER 31, 2012**

ACCOUNT (1)	ORIGINAL COST AT DECEMBER 31, 2012	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)	
<b>OTHER PRODUCTION PLANT</b>										
341.00	STRUCTURES AND IMPROVEMENTS									
	BEAVER - CT	31,384,599.71	27,842,665	6,052,703	357,608	5.91	5,111,165	5.34	272,834	84,774
	COYOTE SPRINGS - CT	10,792,758.11	6,593,674	5,062,505	194,447	3.84	4,522,408	3.56	160,862	33,585
	PORT WESTWARD - CT	40,951,570.86	4,719,732	40,326,996	1,147,161	2.84	37,460,844	2.73	1,022,681	124,480
	TOTAL STRUCTURES AND IMPROVEMENTS	83,128,928.68	39,156,071	51,442,204	1,699,216		47,094,417		1,456,377	242,839
341.01	STRUCTURES AND IMPROVEMENTS - WIND	32,813,735.10	4,812,435	30,954,537	910,651	2.94	29,313,752	4.67	1,368,952	(458,301)
342.00	FUEL HOLDERS, PRODUCERS AND ACCESSORIES									
	BEAVER - CT	51,221,330.42	48,220,046	7,098,991	518,642	7.31	5,562,351	11.00	611,692	(93,050)
	BEAVER UNIT 8 - CT	1,301.12	765	640	38	5.94	601	11.00	66	(28)
	COYOTE SPRINGS - CT	35,792,019.04	21,039,639	17,615,742	787,674	4.47	15,826,176	4.20	664,066	123,608
	PORT WESTWARD - CT	9,462,372.34	4,494,496	5,914,114	191,152	3.23	5,251,748	3.10	162,699	28,453
	KB PIPELINE	19,373,076.01	15,258,576	5,664,346	356,930	6.30	5,083,118	6.10	310,274	46,656
	TOTAL FUEL HOLDERS, PRODUCERS AND ACCESSORIES	115,850,098.93	89,013,522	36,293,833	1,854,436		31,723,994		1,748,797	105,639
344.00	GENERATORS									
	BEAVER - CT	92,274,545.94	57,013,831	42,642,679	2,925,337	6.86	39,874,442	5.53	2,203,063	722,274
	BEAVER UNIT 8 - CT	3,829,309.44	2,091,118	2,044,536	135,579	6.63	1,929,657	5.53	106,710	28,869
	COYOTE SPRINGS - CT	123,550,931.60	49,065,311	84,369,695	4,533,049	5.37	78,192,149	4.95	3,872,075	660,974
	PORT WESTWARD - CT	188,072,933.42	31,102,803	175,777,424	7,593,204	4.32	162,612,318	3.23	5,250,752	2,342,452
	TOTAL GENERATORS	407,727,720.40	139,273,063	304,834,334	15,187,169		282,608,566		11,432,600	3,754,569
344.01	GENERATORS - WIND	860,382,974.39	127,377,520	810,439,922	35,197,604	4.34	767,420,773	4.55	34,917,645	279,959
345.00	ACCESSORY ELECTRIC EQUIPMENT									
	DISPATCH GENERATION	7,166,364.41	1,356,275	6,168,408	216,211	3.51	6,025,081	7.20	433,746	(217,535)
	BEAVER - CT	12,901,411.46	11,380,180	2,553,344	193,588	7.58	2,166,302	5.41	117,284	76,304
	BEAVER UNIT 8 - CT	75,508.20	17,759	63,790	3,939	6.17	61,525	5.41	3,331	608
	COYOTE SPRINGS - CT	11,549,937.95	7,022,985	5,450,948	275,281	5.05	4,873,857	3.66	178,188	97,093
	PORT WESTWARD - CT	8,909,074.88	1,965,498	7,834,485	288,737	3.69	7,210,849	2.87	206,735	82,002
	TOTAL ACCESSORY ELECTRIC EQUIPMENT	40,602,296.90	21,742,697	22,070,975	977,756		20,337,614		939,283	38,473
345.01	ACCESSORY ELECTRIC EQUIPMENT - WIND	24,958,049.06	2,866,156	24,338,117	1,097,230	4.51	23,090,215	4.63	1,069,077	28,153
346.00	MISCELLANEOUS PLANT EQUIPMENT									
	BEAVER - CT	4,303,163.78	3,422,973	1,224,444	78,124	6.38	954,622	6.40	61,058	17,066
	COYOTE SPRINGS - CT	2,060,507.64	1,207,375	1,017,973	43,378	4.26	914,943	4.03	36,891	6,487
	PORT WESTWARD - CT	2,876,766.10	404,039	2,760,404	91,637	3.32	2,634,180	2.99	78,762	12,875
	KB PIPELINE	78,841.79	64,122	21,028	1,320	6.28	18,662	5.74	1,071	249
	TOTAL MISCELLANEOUS PLANT EQUIPMENT	9,319,279.31	5,098,509	5,023,849	214,459		4,522,407		177,781	36,678
346.01	MISCELLANEOUS PLANT EQUIPMENT - WIND	847,553.98	132,834	790,999	31,455	3.98	748,622	4.89	36,608	(5,153)
	<b>TOTAL OTHER PRODUCTION PLANT</b>	<b>1,575,630,636.75</b>	<b>429,472,806</b>	<b>1,286,188,770</b>	<b>57,169,976</b>		<b>1,206,860,360</b>		<b>53,147,121</b>	<b>4,022,855</b>
	<b>TOTAL PRODUCTION</b>	<b>2,856,843,252.93</b>	<b>1,235,653,908</b>	<b>2,203,777,330</b>	<b>100,777,925</b>		<b>2,131,666,924</b>		<b>90,409,985</b>	<b>10,367,941</b>

III-12

**PORTLAND GENERAL ELECTRIC**  
**TABLE 2. COMPARISON OF PROPOSED NET PLANT ACCRUALS AND PRO FORMA ACCRUALS**  
**AT DECEMBER 31, 2012**

ACCOUNT (1)	ORIGINAL COST AT DECEMBER 31, 2012	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)	
<b>TRANSMISSION PLANT</b>										
352.00	STRUCTURES AND IMPROVEMENTS	17,407,069.85	6,797,117	13,221,013	353,866	2.68	12,350,659	3.37	416,464	(62,598)
353.00	STATION EQUIPMENT	241,319,092.06	82,698,466	194,818,490	6,029,329	3.09	177,925,278	3.24	5,757,662	271,667
354.00	TOWERS AND FIXTURES	46,808,291.56	21,550,183	36,960,181	1,079,228	2.92	32,279,353	2.85	919,962	159,266
355.00	POLES AND FIXTURES	20,460,355.74	9,396,543	27,432,097	988,913	3.60	28,455,115	3.62	1,028,937	(40,024)
356.00	OVERHEAD CONDUCTORS AND DEVICES	74,129,949.12	57,901,127	42,174,304	1,021,678	2.42	49,587,299	3.29	1,630,430	(608,752)
359.00	ROADS AND TRAILS	339,371.32	146,519	192,853	6,680	3.46	139,814	3.17	4,432	2,248
	<b>TOTAL TRANSMISSION PLANT</b>	<b>400,464,129.65</b>	<b>178,489,955</b>	<b>314,798,938</b>	<b>9,479,694</b>		<b>300,737,518</b>		<b>9,757,887</b>	<b>(278,193)</b>
<b>DISTRIBUTION PLANT</b>										
361.00	STRUCTURES AND IMPROVEMENTS	36,822,187.13	12,249,928	33,777,806	842,106	2.49	31,936,695	3.33	1,064,450	(222,344)
362.00	STATION EQUIPMENT	384,524,570.26	120,825,481	340,604,004	11,185,779	3.28	321,377,774	3.24	10,406,212	779,567
364.00	POLES, TOWERS AND FIXTURES	325,204,225.23	233,516,446	303,070,525	12,242,850	4.04	303,070,525	4.74	14,356,451	(2,113,601)
365.00	OVERHEAD CONDUCTORS AND DEVICES	533,059,150.98	324,305,182	608,548,333	22,148,466	3.64	635,201,290	4.65	29,562,268	(7,413,802)
366.00	UNDERGROUND CONDUIT	15,523,586.14	9,517,421	8,334,703	184,283	2.21	8,334,703	3.06	254,875	(70,592)
367.00	UNDERGROUND CONDUCTORS AND DEVICES	624,820,668.61	351,739,956	710,455,181	21,951,949	3.09	710,455,183	3.91	27,757,484	(5,805,535)
368.00	LINE TRANSFORMERS	306,548,578.44	158,484,717	209,373,577	7,431,903	3.55	194,046,149	4.55	8,832,981	(1,401,078)
369.01	SERVICES - OVERHEAD	40,361,949.72	37,798,996	20,725,831	708,110	3.42	27,952,530	4.68	1,307,340	(599,230)
369.03	SERVICES - UNDERGROUND	337,639,570.26	263,527,773	226,049,604	6,287,797	2.78	286,863,178	3.24	9,300,104	(3,012,307)
370.00	METERS	5,613,935.18	594,883	5,580,446	318,852	5.71	721,782	11.55	83,337	235,515
370.01	METERS - AMI	112,581,575.01	20,648,101	103,191,632	9,239,495	8.95	96,215,418	6.81	6,554,194	2,685,301
370.02	METERS - RETAINED	7,523,316.60	1,781,367	6,494,281	888,856	13.69	5,757,276	11.55	664,735	224,121
371.00	INSTALLATIONS ON CUSTOMERS' PREMISES	376,133.46	253,970	122,163	7,254	5.94	122,163	10.53	12,863	(5,609)
373.01	CIRCUITS - OTHER	21,175,639.91	15,125,414	18,755,610	698,971	3.73	20,816,064	4.75	988,763	(289,792)
373.02	FIXTURES, ORNAMENTAL POSTS AND DEVICES	28,661,421.75	27,473,507	18,384,767	1,216,886	6.62	14,995,116	8.16	1,224,051	(7,165)
373.07	SENTINEL LIGHTING EQUIPMENT	8,483,865.88	9,442,510	4,131,676	267,170	6.47	4,979,962	9.94	495,156	(227,988)
	<b>TOTAL DISTRIBUTION PLANT</b>	<b>2,788,920,374.56</b>	<b>1,587,285,652</b>	<b>2,617,600,139</b>	<b>95,620,727</b>		<b>2,662,845,808</b>		<b>112,865,266</b>	<b>(17,244,539)</b>
<b>GENERAL PLANT</b>										
390.00	STRUCTURES AND IMPROVEMENTS	50,907,101.98	22,999,361	30,453,096	1,475,457	4.85	28,668,646	5.79	1,658,481	(183,024)
390.10	STRUCTURES AND IMPROVEMENTS - LEASE									
	CSS	6,709.18	2,976	3,733	622	16.66	3,611	-	340	282
	EASTPORT	58,032.12	54,037	3,995	1,019	25.51	3,995	-	0	1,019
	ERC TUALATIN	276,892.45	172,976	103,916	19,174	18.45	103,217	-	19,080	94
	HILLSBORO	59,238.14	53,297	5,941	5,942	100.02	659	-	0	5,942
	SALEM	84,421.47	51,711	32,710	13,516	41.32	4,062	-	0	13,516
	WILSONVILLE	155,328.32	101,221	54,107	24,048	44.45	53,774	-	16,550	7,498
	WTC	19,375,468.37	5,536,920	13,838,548	450,037	3.25	13,109,941	5.84	765,621	(315,584)
	<b>TOTAL STRUCTURES AND IMPROVEMENTS</b>	<b>20,016,090.05</b>	<b>5,973,138</b>	<b>14,042,950</b>	<b>514,358</b>		<b>13,279,259</b>		<b>801,591</b>	<b>(287,233)</b>
	OFFICE FURNITURE AND EQUIPMENT									
391.10	FURNITURE AND EQUIPMENT	16,154,320.04	5,067,207	11,087,113	1,777,770	16.03	11,286,390	14.70	1,659,099	118,671
391.20	COMPUTERS AND EQUIPMENT	50,495,108.71	21,120,607	29,374,501	10,624,019	36.17	29,150,185	33.33	9,716,631	907,388
	<b>TOTAL OFFICE FURNITURE AND EQUIPMENT</b>	<b>66,649,428.75</b>	<b>26,187,814</b>	<b>40,461,614</b>	<b>12,401,789</b>		<b>40,436,575</b>		<b>11,375,730</b>	<b>1,026,059</b>
	TRANSPORTATION EQUIPMENT									
392.04	HEAVY DUTY TRUCKS	10,310,358.99	7,478,261	1,801,062	127,752	7.09	1,780,832	18.22	324,450	(196,698)
392.05	MEDIUM DUTY TRUCKS	13,096,541.35	7,837,401	3,949,487	460,131	11.65	3,991,641	19.34	771,824	(311,693)
392.06	LIGHT DUTY TRUCKS	8,585,404.78	5,761,784	1,965,081	327,645	16.67	2,132,923	20.49	437,079	(109,434)
392.08	TRAILERS	5,035,199.33	2,414,441	2,117,238	149,698	7.07	1,925,316	12.47	240,087	(90,389)
392.09	AUTOS	1,174,746.91	422,708	634,565	106,935	16.85	636,719	15.98	101,741	5,194
392.10	HELICOPTER	2,703,076.25	564,801	1,867,967	122,655	6.57	1,732,813	5.62	97,384	25,271
	<b>TOTAL TRANSPORTATION EQUIPMENT</b>	<b>40,905,327.61</b>	<b>24,479,396</b>	<b>12,335,400</b>	<b>1,294,816</b>		<b>12,200,244</b>		<b>1,972,564</b>	<b>(677,748)</b>

III-13

PORTLAND GENERAL ELECTRIC  
TABLE 2. COMPARISON OF PROPOSED NET PLANT ACCRUALS AND PRO FORMA ACCRUALS  
AT DECEMBER 31, 2012

ACCOUNT (1)	ORIGINAL COST AT DECEMBER 31, 2012	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)
393.00 STORES EQUIPMENT	2,851,685.89	1,067,992	1,783,694	154,588	8.67	1,783,694	13.33	237,838	(83,250)
394.00 TOOLS, SHOP AND GARAGE EQUIPMENT	11,124,758.65	4,201,984	6,922,774	840,771	12.15	6,366,537	12.50	796,072	44,699
395.00 LABORATORY EQUIPMENT	9,949,815.67	2,780,784	7,169,032	1,422,464	19.84	7,169,032	12.16	871,611	550,853
<b>POWER OPERATED EQUIPMENT</b>									
396.01 MAN LIFT	25,760,291.28	13,170,098	11,302,179	1,477,363	13.07	10,014,165	13.13	1,314,459	162,904
396.02 DIGGER	8,491,374.37	4,659,141	3,407,665	328,124	9.63	2,983,096	13.58	404,985	(76,861)
396.03 CRANE	4,868,443.43	3,235,875	1,389,147	102,937	7.41	1,145,724	12.89	147,627	(44,690)
396.07 CONSTRUCTION EQUIPMENT	5,680,187.07	3,479,017	1,917,161	174,793	9.12	1,633,152	14.53	237,281	(62,488)
TOTAL POWER OPERATED EQUIPMENT	44,800,296.15	24,544,130	18,016,152	2,083,217		15,776,137		2,104,352	(21,135)
<b>COMMUNICATION EQUIPMENT</b>									
397.01 LINE EQUIPMENT	1,833,384.98	544,039	1,289,346	116,397	9.03	1,289,346	4.05	52,206	64,191
397.03 RADIO, MICROWAVE AND TERMINAL EQUIPMENT	69,486,640.99	31,953,470	37,533,171	5,863,891	15.62	37,533,171	8.53	3,201,204	2,662,687
397.06 MOBILE RADIO EQUIPMENT	598,856.17	303,999	294,857	25,475	8.64	294,945	33.33	98,314	(72,839)
397.07 TELEPHONE EQUIPMENT	688,064.05	439,897	248,167	49,235	19.84	248,167	33.33	82,722	(33,487)
TOTAL COMMUNICATION EQUIPMENT	72,606,946.19	33,241,405	39,365,541	6,054,998		39,365,629		3,434,445	2,620,553
398.00 MISCELLANEOUS EQUIPMENT	129,175.32	93,653	35,522	2,261	6.37	35,522	25.28	8,978	(6,717)
<b>TOTAL GENERAL PLANT</b>	<b>319,940,626.26</b>	<b>145,569,658</b>	<b>170,585,775</b>	<b>26,244,719</b>		<b>165,081,275</b>		<b>23,261,662</b>	<b>2,983,057</b>
<b>TOTAL DEPRECIABLE PLANT</b>	<b>6,366,168,383.40</b>	<b>3,146,999,173</b>	<b>5,306,762,182</b>	<b>232,123,065</b>		<b>5,260,331,525</b>		<b>236,294,800</b>	<b>(4,171,735)</b>

\* Annual depreciation expense based on method previously approved by the OPUC in Order No. 10-478.

Note: Net plant accrual rates for facilities to be placed in service after December 31, 2012 are listed below. Rates are based on life and salvage parameters in Table 1 and the calculated annual accruals divided by future net plant.

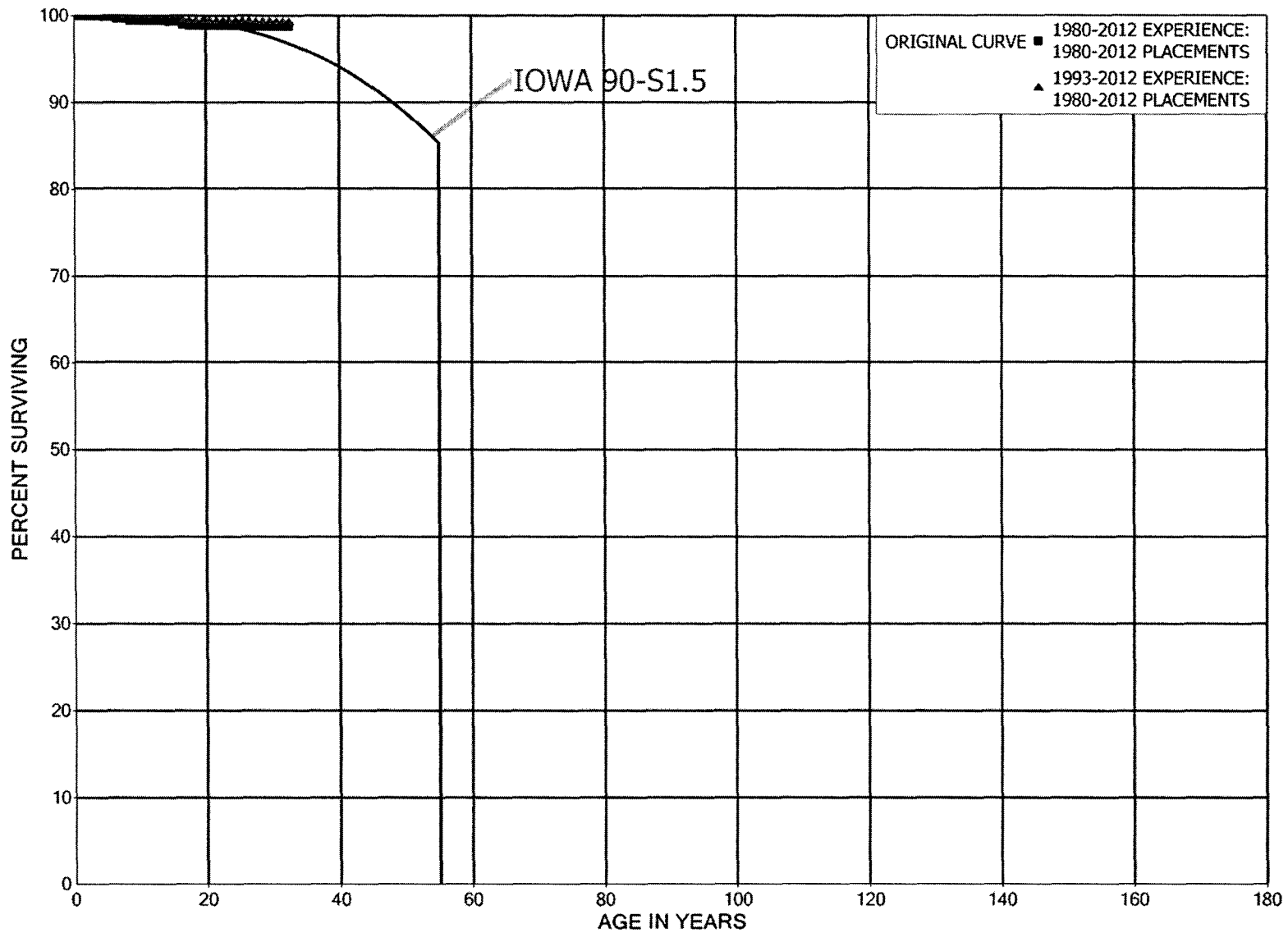
<b>Port Westward II</b>	<b>Rate</b>
341.00	2.43
342.00	2.83
344.00	4.48
345.00	3.54
346.00	3.33
<b>Carty</b>	<b>Rate</b>
341.00	2.44
342.00	2.84
344.00	4.38
346.00	3.28
<b>Tucannon River</b>	<b>Rate</b>
341.01	2.67
344.01	3.97
345.01	4.54
346.01	3.93
<b>Sunway 1</b>	<b>Rate</b>
344.00	6.24
<b>Sunway 2</b>	<b>Rate</b>
344.00	7.33
<b>Sunway 3</b>	<b>Rate</b>
344.00	6.55
<b>Account 363-Storage Battery</b>	<b>7.70</b>



III-15

SERVICE LIFE STATISTICS

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



III-16

PORTLAND GENERAL ELECTRIC

ACCOUNT 311 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1980-2012			EXPERIENCE BAND 1980-2012		
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	239,287,946		0.0000	1.0000	100.00
0.5	240,930,624	8,537	0.0000	1.0000	100.00
1.5	240,725,245	25,653	0.0001	0.9999	100.00
2.5	240,483,929	11,009	0.0000	1.0000	99.99
3.5	240,157,114	239,759	0.0010	0.9990	99.98
4.5	238,887,758		0.0000	1.0000	99.88
5.5	220,285,821	547,430	0.0025	0.9975	99.88
6.5	219,451,181	71,804	0.0003	0.9997	99.63
7.5	216,485,870	436,549	0.0020	0.9980	99.60
8.5	215,351,767	2,851	0.0000	1.0000	99.40
9.5	214,672,670		0.0000	1.0000	99.40
10.5	214,378,723	28,361	0.0001	0.9999	99.40
11.5	213,908,178	0	0.0000	1.0000	99.39
12.5	213,906,080	91,491	0.0004	0.9996	99.39
13.5	213,650,696	24,689	0.0001	0.9999	99.34
14.5	213,528,452		0.0000	1.0000	99.33
15.5	213,406,443	900,043	0.0042	0.9958	99.33
16.5	211,946,584	110,859	0.0005	0.9995	98.91
17.5	211,797,039	18,310	0.0001	0.9999	98.86
18.5	211,018,863		0.0000	1.0000	98.85
19.5	210,738,851	15,963	0.0001	0.9999	98.85
20.5	210,027,482	89,930	0.0004	0.9996	98.84
21.5	209,557,162	9,171	0.0000	1.0000	98.80
22.5	209,162,164	4,929	0.0000	1.0000	98.80
23.5	206,225,265	2,682	0.0000	1.0000	98.80
24.5	206,010,558	12,647	0.0001	0.9999	98.79
25.5	205,860,074	12,993	0.0001	0.9999	98.79
26.5	168,967,989	84,567	0.0005	0.9995	98.78
27.5	168,720,450	8,754	0.0001	0.9999	98.73
28.5	92,756,038	19,952	0.0002	0.9998	98.73
29.5	92,680,943		0.0000	1.0000	98.71
30.5	92,406,150	14,505	0.0002	0.9998	98.71
31.5	90,269,250		0.0000	1.0000	98.69
32.5					98.69

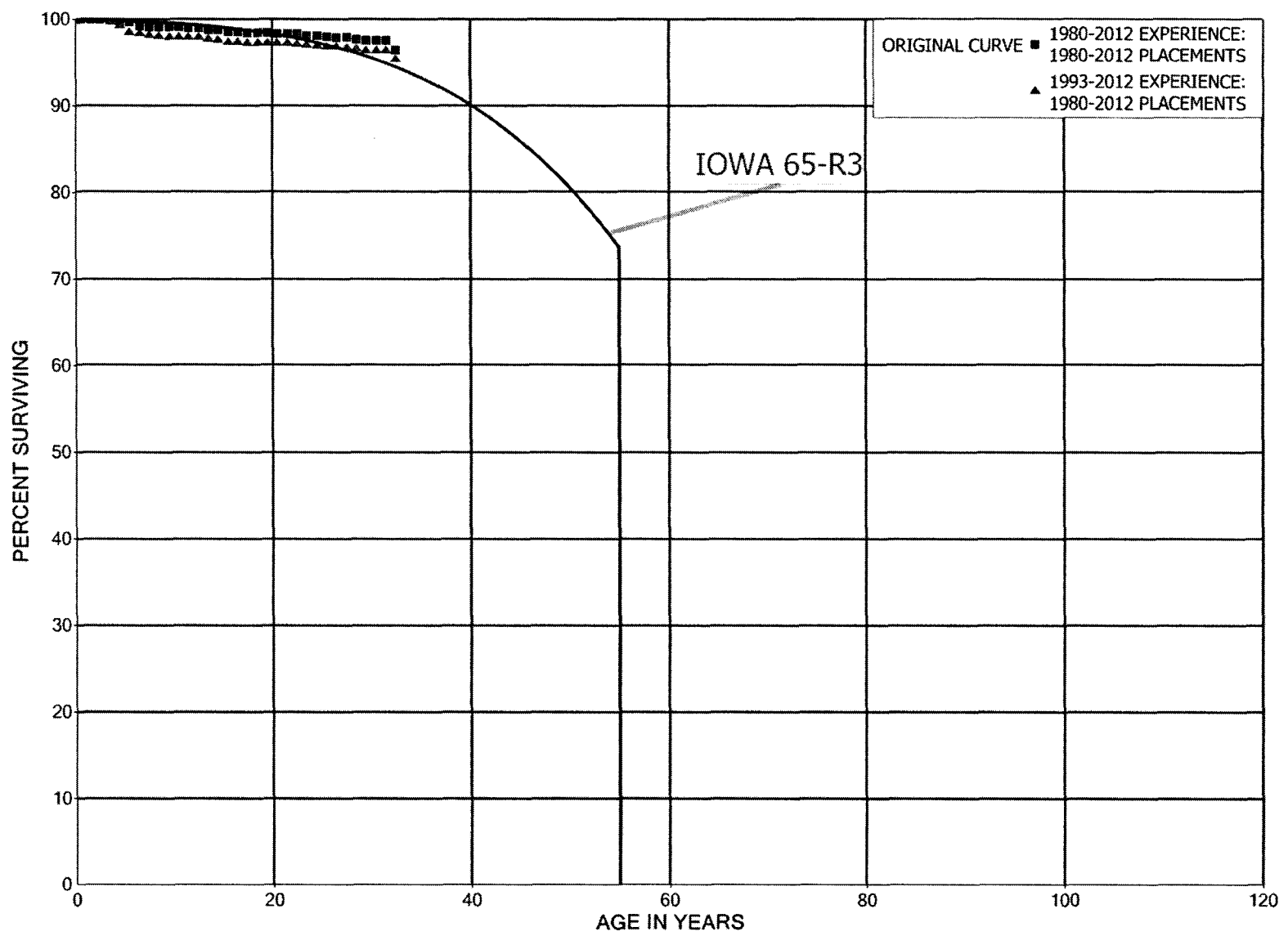
PORTLAND GENERAL ELECTRIC

ACCOUNT 311 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1980-2012			EXPERIENCE BAND 1993-2012		
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	11,955,605		0.0000	1.0000	100.00
0.5	10,415,134		0.0000	1.0000	100.00
1.5	10,617,615		0.0000	1.0000	100.00
2.5	10,725,671		0.0000	1.0000	100.00
3.5	10,460,283	13,810	0.0013	0.9987	100.00
4.5	9,651,405		0.0000	1.0000	99.87
5.5	9,032,249		0.0000	1.0000	99.87
6.5	46,471,373	234	0.0000	1.0000	99.87
7.5	43,792,983		0.0000	1.0000	99.87
8.5	119,300,093	2,218	0.0000	1.0000	99.87
9.5	118,774,243		0.0000	1.0000	99.87
10.5	118,872,185		0.0000	1.0000	99.87
11.5	120,552,396	0	0.0000	1.0000	99.87
12.5	213,906,080	91,491	0.0004	0.9996	99.87
13.5	213,650,696	24,689	0.0001	0.9999	99.82
14.5	213,528,452		0.0000	1.0000	99.81
15.5	213,406,443	900,043	0.0042	0.9958	99.81
16.5	211,946,584	110,859	0.0005	0.9995	99.39
17.5	211,797,039	18,310	0.0001	0.9999	99.34
18.5	211,018,863		0.0000	1.0000	99.33
19.5	210,738,851	15,963	0.0001	0.9999	99.33
20.5	210,027,482	89,930	0.0004	0.9996	99.32
21.5	209,557,162	9,171	0.0000	1.0000	99.28
22.5	209,162,164	4,929	0.0000	1.0000	99.28
23.5	206,225,265	2,682	0.0000	1.0000	99.27
24.5	206,010,558	12,647	0.0001	0.9999	99.27
25.5	205,860,074	12,993	0.0001	0.9999	99.27
26.5	168,967,989	84,567	0.0005	0.9995	99.26
27.5	168,720,450	8,754	0.0001	0.9999	99.21
28.5	92,756,038	19,952	0.0002	0.9998	99.20
29.5	92,680,943		0.0000	1.0000	99.18
30.5	92,406,150	14,505	0.0002	0.9998	99.18
31.5	90,269,250		0.0000	1.0000	99.17
32.5					99.17

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



III-19

PORTLAND GENERAL ELECTRIC

ACCOUNT 312 BOILER PLANT EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1980-2012			EXPERIENCE BAND 1980-2012		
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	495,796,608		0.0000	1.0000	100.00
0.5	498,554,056	123,746	0.0002	0.9998	100.00
1.5	460,259,170	41,460	0.0001	0.9999	99.98
2.5	455,885,046	500,435	0.0011	0.9989	99.97
3.5	448,325,060	555,767	0.0012	0.9988	99.86
4.5	446,084,785	456,174	0.0010	0.9990	99.73
5.5	410,048,180	1,910,260	0.0047	0.9953	99.63
6.5	401,681,331	343,554	0.0009	0.9991	99.17
7.5	386,724,711	200,114	0.0005	0.9995	99.08
8.5	383,214,141	57,349	0.0001	0.9999	99.03
9.5	380,335,458	12,019	0.0000	1.0000	99.02
10.5	379,509,872	136,974	0.0004	0.9996	99.01
11.5	378,793,157	102,856	0.0003	0.9997	98.98
12.5	378,579,568	844,615	0.0022	0.9978	98.95
13.5	377,194,353	66,079	0.0002	0.9998	98.73
14.5	372,459,414	854,560	0.0023	0.9977	98.71
15.5	371,462,355	124,561	0.0003	0.9997	98.49
16.5	363,046,114	349,708	0.0010	0.9990	98.45
17.5	360,537,908	28,867	0.0001	0.9999	98.36
18.5	358,095,686		0.0000	1.0000	98.35
19.5	356,654,301	59,046	0.0002	0.9998	98.35
20.5	355,864,936	69,112	0.0002	0.9998	98.33
21.5	354,218,187	251,613	0.0007	0.9993	98.31
22.5	353,579,242	454,527	0.0013	0.9987	98.24
23.5	358,212,612	312,258	0.0009	0.9991	98.12
24.5	357,352,326	404,190	0.0011	0.9989	98.03
25.5	356,469,587	165,840	0.0005	0.9995	97.92
26.5	280,869,805	257,816	0.0009	0.9991	97.88
27.5	280,474,097	469,805	0.0017	0.9983	97.79
28.5	175,504,963	241,838	0.0014	0.9986	97.62
29.5	174,855,990	55,977	0.0003	0.9997	97.49
30.5	152,131,355	1,965	0.0000	1.0000	97.46
31.5	148,776,387	1,657,720	0.0111	0.9889	97.46
32.5					96.37

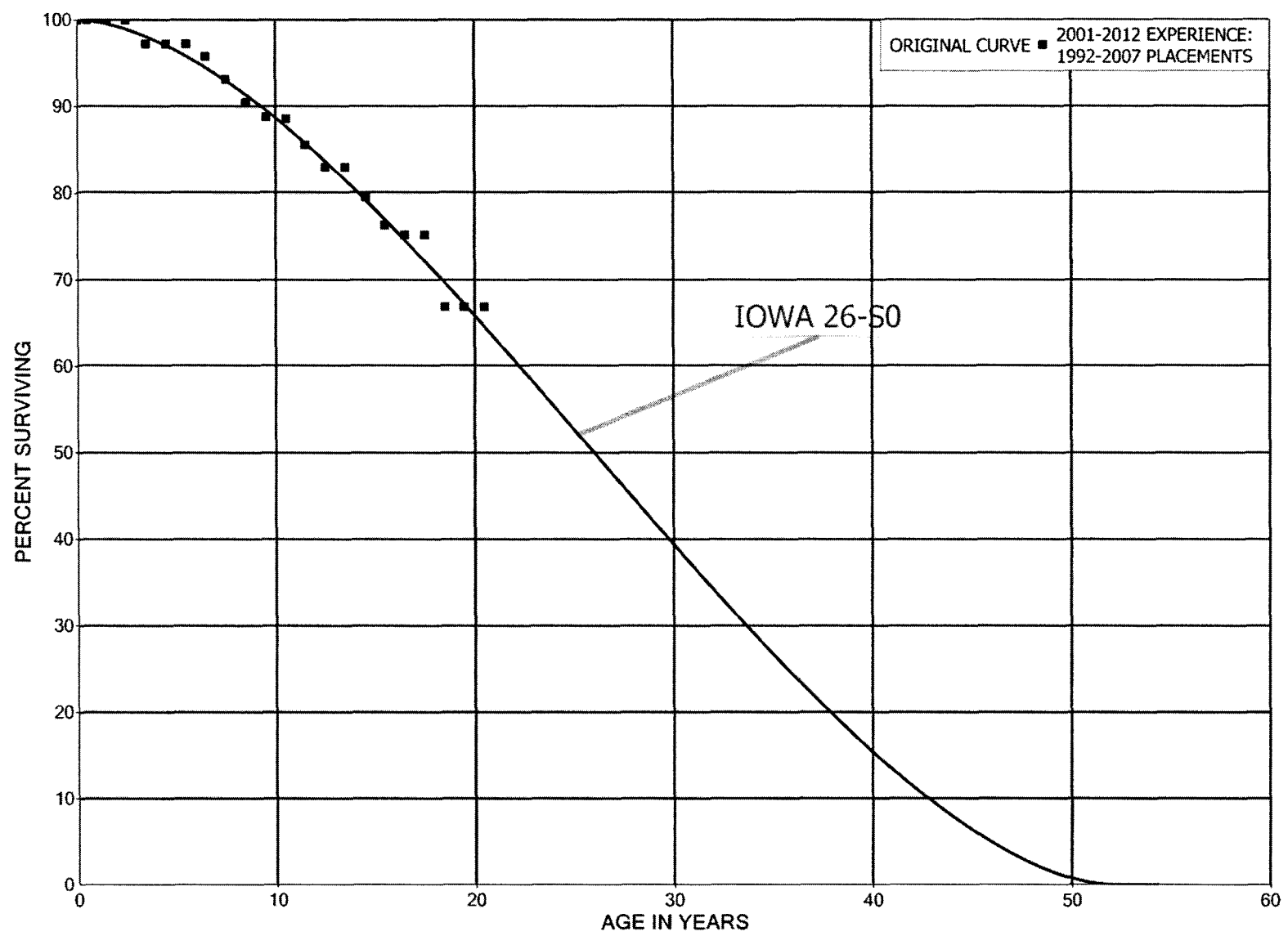
PORTLAND GENERAL ELECTRIC

ACCOUNT 312 BOILER PLANT EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1980-2012			EXPERIENCE BAND 1993-2012		
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	108,925,648		0.0000	1.0000	100.00
0.5	106,128,844	79,115	0.0007	0.9993	100.00
1.5	69,631,287	40,730	0.0006	0.9994	99.93
2.5	66,018,159	130,583	0.0020	0.9980	99.87
3.5	59,495,597	270,026	0.0045	0.9955	99.67
4.5	58,118,144	454,031	0.0078	0.9922	99.22
5.5	53,321,584	90,279	0.0017	0.9983	98.44
6.5	122,658,691	240,912	0.0020	0.9980	98.28
7.5	107,943,212	200,114	0.0019	0.9981	98.08
8.5	210,940,519	57,349	0.0003	0.9997	97.90
9.5	209,309,675	10,397	0.0000	1.0000	97.87
10.5	210,676,738	136,974	0.0007	0.9993	97.87
11.5	213,315,153	45,495	0.0002	0.9998	97.81
12.5	378,579,568	844,615	0.0022	0.9978	97.78
13.5	377,194,353	66,079	0.0002	0.9998	97.57
14.5	372,459,414	854,560	0.0023	0.9977	97.55
15.5	371,462,355	124,561	0.0003	0.9997	97.33
16.5	363,046,114	349,708	0.0010	0.9990	97.29
17.5	360,537,908	28,867	0.0001	0.9999	97.20
18.5	358,095,686		0.0000	1.0000	97.19
19.5	356,654,301	59,046	0.0002	0.9998	97.19
20.5	355,864,936	69,112	0.0002	0.9998	97.18
21.5	354,218,187	251,613	0.0007	0.9993	97.16
22.5	353,579,242	454,527	0.0013	0.9987	97.09
23.5	358,212,612	312,258	0.0009	0.9991	96.96
24.5	357,352,326	404,190	0.0011	0.9989	96.88
25.5	356,469,587	165,840	0.0005	0.9995	96.77
26.5	280,869,805	257,816	0.0009	0.9991	96.72
27.5	280,474,097	469,805	0.0017	0.9983	96.63
28.5	175,504,963	241,838	0.0014	0.9986	96.47
29.5	174,855,990	55,977	0.0003	0.9997	96.34
30.5	152,131,355	1,965	0.0000	1.0000	96.31
31.5	148,776,387	1,657,720	0.0111	0.9889	96.31
32.5					95.23

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



III-22



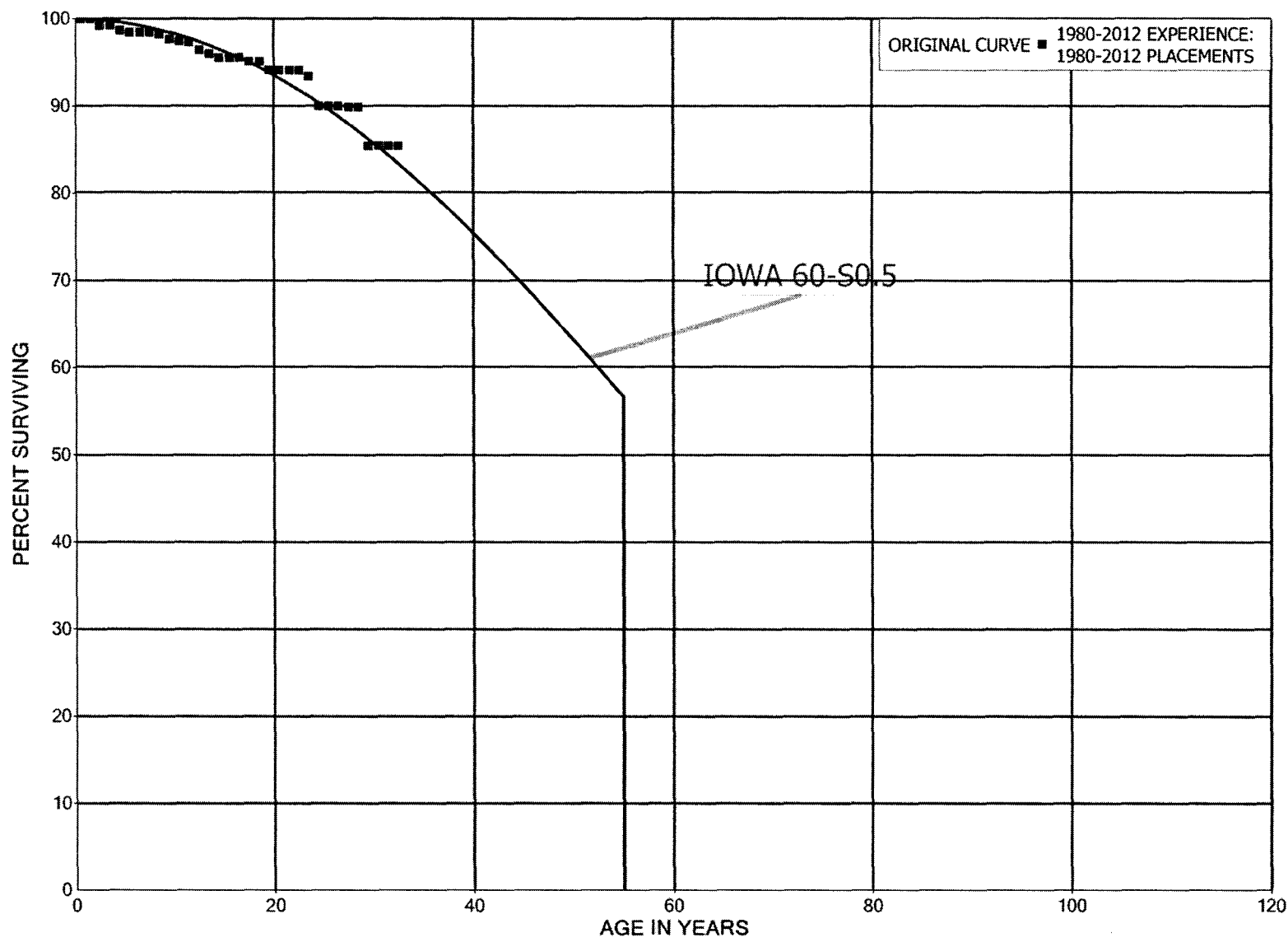
PORTLAND GENERAL ELECTRIC

ACCOUNT 312.01 RAIL CARS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1992-2007			EXPERIENCE BAND 2001-2012		
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	4,145,314	64,741	0.0156	0.9844	97.23
6.5	5,696,526	158,563	0.0278	0.9722	95.71
7.5	5,537,964	158,563	0.0286	0.9714	93.04
8.5	9,713,541	176,127	0.0181	0.9819	90.38
9.5	9,537,414	30,707	0.0032	0.9968	88.74
10.5	9,506,707	318,734	0.0335	0.9665	88.46
11.5	9,187,974	268,302	0.0292	0.9708	85.49
12.5	8,919,671		0.0000	1.0000	82.99
13.5	8,919,671	370,260	0.0415	0.9585	82.99
14.5	8,549,411	352,786	0.0413	0.9587	79.55
15.5	8,196,080	116,321	0.0142	0.9858	76.27
16.5	7,660,599		0.0000	1.0000	75.18
17.5	5,297,027	586,214	0.1107	0.8893	75.18
18.5	3,256,464		0.0000	1.0000	66.86
19.5	3,256,464		0.0000	1.0000	66.86
20.5					66.86

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



III-24

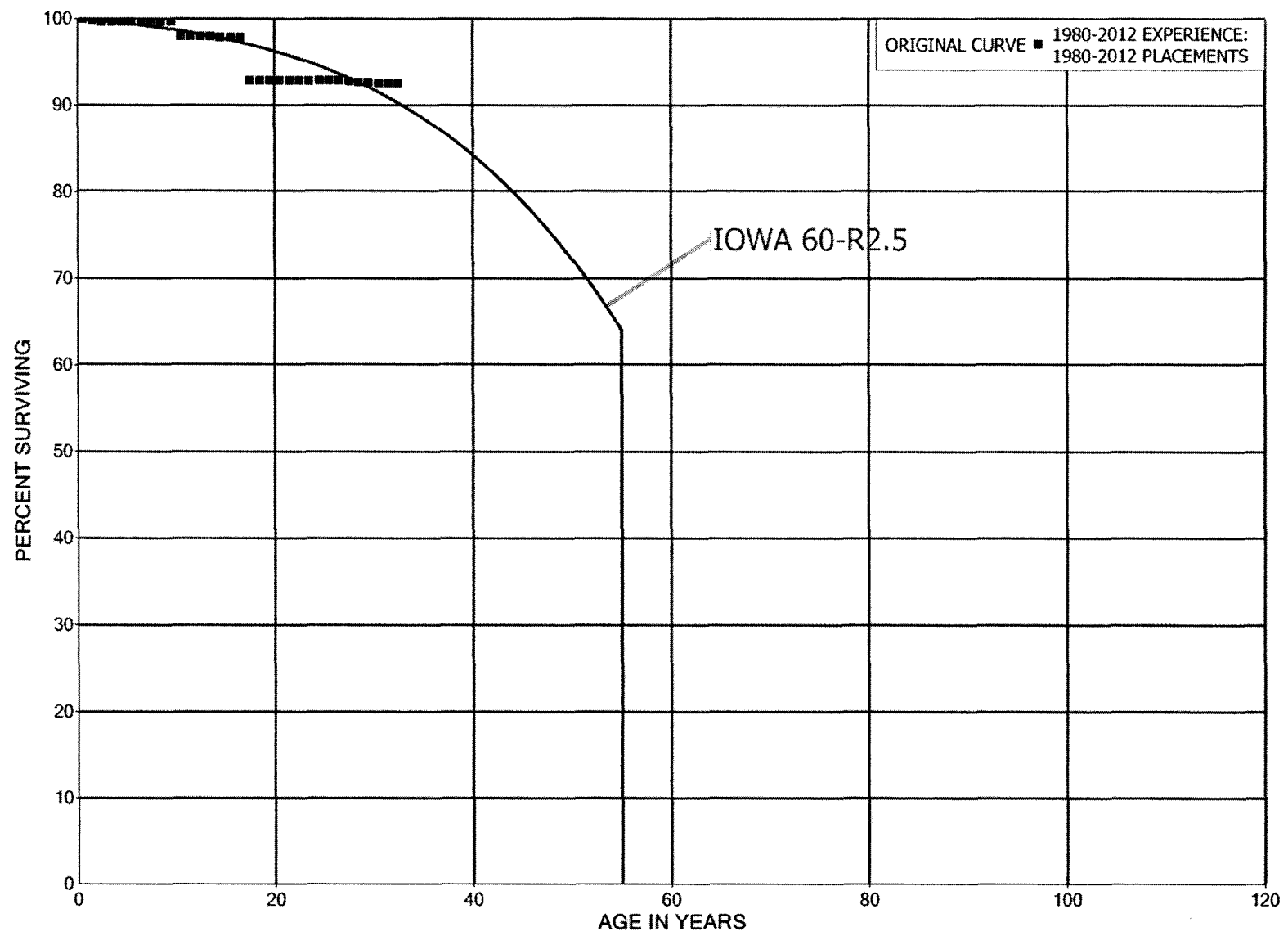
PORTLAND GENERAL ELECTRIC

ACCOUNT 314 TURBOGENERATOR UNITS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1980-2012			EXPERIENCE BAND 1980-2012		
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	162,459,468		0.0000	1.0000	100.00
0.5	163,279,992		0.0000	1.0000	100.00
1.5	154,183,783	1,205,336	0.0078	0.9922	100.00
2.5	149,840,868		0.0000	1.0000	99.22
3.5	139,864,937	894,444	0.0064	0.9936	99.22
4.5	138,851,529	273,701	0.0020	0.9980	98.58
5.5	130,680,468	45,444	0.0003	0.9997	98.39
6.5	123,831,877	7,188	0.0001	0.9999	98.36
7.5	123,698,406	178,589	0.0014	0.9986	98.35
8.5	118,362,071	661,373	0.0056	0.9944	98.21
9.5	117,219,548	324,209	0.0028	0.9972	97.66
10.5	116,716,544	144,291	0.0012	0.9988	97.39
11.5	116,559,572	1,028,659	0.0088	0.9912	97.27
12.5	105,608,242	465,291	0.0044	0.9956	96.41
13.5	105,132,529	532,820	0.0051	0.9949	95.99
14.5	104,134,513	43,561	0.0004	0.9996	95.50
15.5	103,254,500		0.0000	1.0000	95.46
16.5	101,128,728	408,345	0.0040	0.9960	95.46
17.5	97,829,446		0.0000	1.0000	95.07
18.5	96,878,406	1,002,367	0.0103	0.9897	95.07
19.5	95,871,465		0.0000	1.0000	94.09
20.5	95,243,763	845	0.0000	1.0000	94.09
21.5	95,108,535		0.0000	1.0000	94.09
22.5	94,727,042	720,064	0.0076	0.9924	94.09
23.5	94,006,978	3,398,500	0.0362	0.9638	93.37
24.5	89,831,432	28,510	0.0003	0.9997	90.00
25.5	89,732,963	32,257	0.0004	0.9996	89.97
26.5	61,291,489	37,641	0.0006	0.9994	89.94
27.5	61,253,848	9,762	0.0002	0.9998	89.88
28.5	40,587,713	2,023,378	0.0499	0.9501	89.87
29.5	38,533,264		0.0000	1.0000	85.39
30.5	58,452,492		0.0000	1.0000	85.39
31.5	57,875,660		0.0000	1.0000	85.39
32.5					85.39

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



III-26

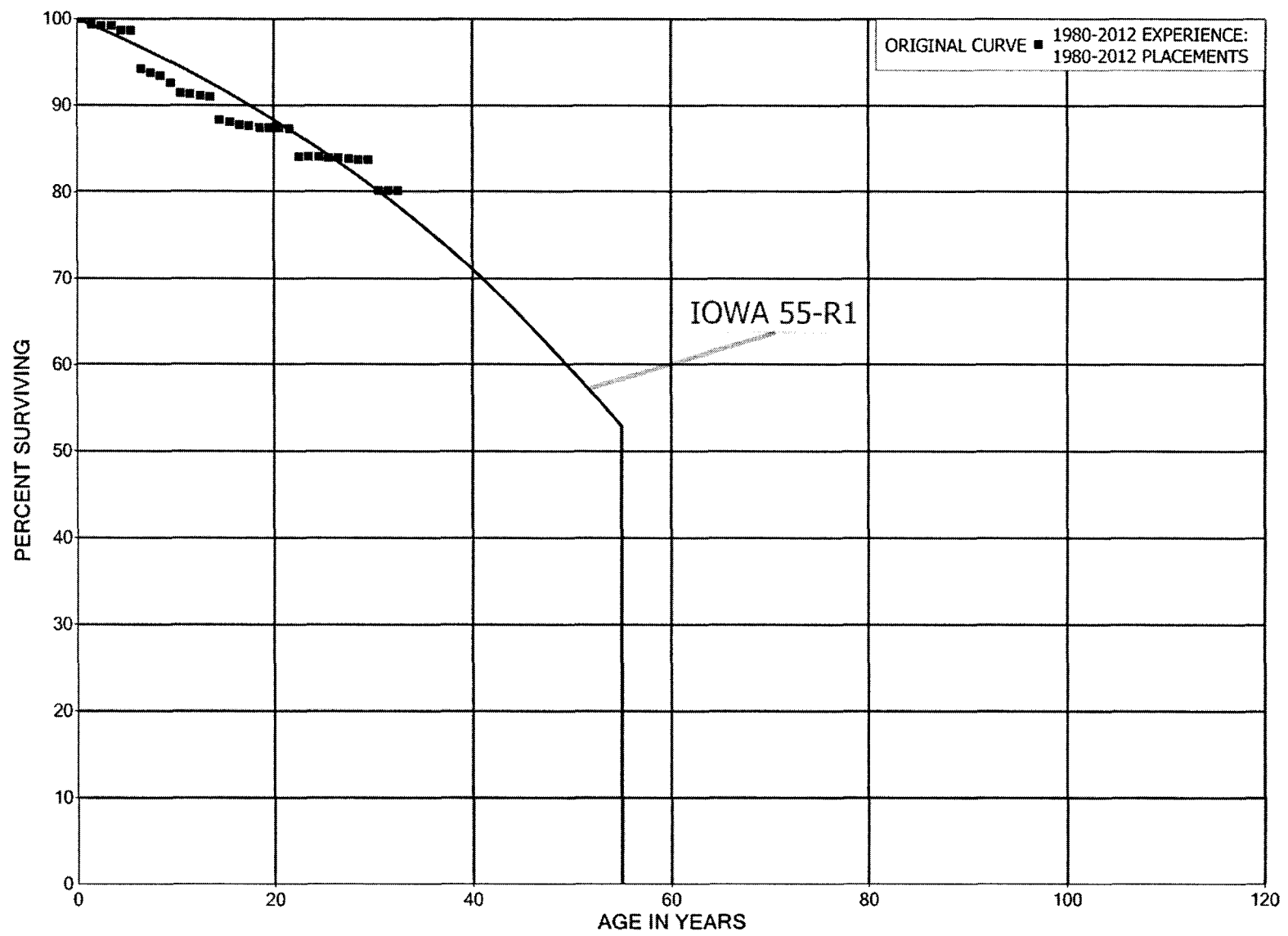
PORTLAND GENERAL ELECTRIC

ACCOUNT 315 ACCESSORY ELECTRIC EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1980-2012			EXPERIENCE BAND 1980-2012		
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	56,057,467		0.0000	1.0000	100.00
0.5	56,794,621	108,845	0.0019	0.9981	100.00
1.5	55,823,283	105,801	0.0019	0.9981	99.81
2.5	55,700,614		0.0000	1.0000	99.62
3.5	55,651,064	2,312	0.0000	1.0000	99.62
4.5	55,648,442		0.0000	1.0000	99.62
5.5	50,579,098	706	0.0000	1.0000	99.62
6.5	50,552,663		0.0000	1.0000	99.61
7.5	49,214,020	706	0.0000	1.0000	99.61
8.5	49,213,314		0.0000	1.0000	99.61
9.5	48,824,100	799,531	0.0164	0.9836	99.61
10.5	48,024,569		0.0000	1.0000	97.98
11.5	48,024,569	14,924	0.0003	0.9997	97.98
12.5	48,009,645		0.0000	1.0000	97.95
13.5	47,998,566	40,260	0.0008	0.9992	97.95
14.5	47,916,915		0.0000	1.0000	97.87
15.5	45,159,503		0.0000	1.0000	97.87
16.5	45,095,154	2,304,750	0.0511	0.9489	97.87
17.5	42,706,937		0.0000	1.0000	92.87
18.5	42,527,922		0.0000	1.0000	92.87
19.5	42,338,499		0.0000	1.0000	92.87
20.5	42,336,680	5,254	0.0001	0.9999	92.87
21.5	42,309,168	6,822	0.0002	0.9998	92.85
22.5	42,291,917		0.0000	1.0000	92.84
23.5	39,931,271		0.0000	1.0000	92.84
24.5	39,806,856		0.0000	1.0000	92.84
25.5	39,748,589		0.0000	1.0000	92.84
26.5	27,777,839	49,077	0.0018	0.9982	92.84
27.5	27,635,248	19,111	0.0007	0.9993	92.68
28.5	16,604,925		0.0000	1.0000	92.61
29.5	16,590,800	21,838	0.0013	0.9987	92.61
30.5	16,454,718		0.0000	1.0000	92.49
31.5	16,010,179	21	0.0000	1.0000	92.49
32.5					92.49

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



III-28

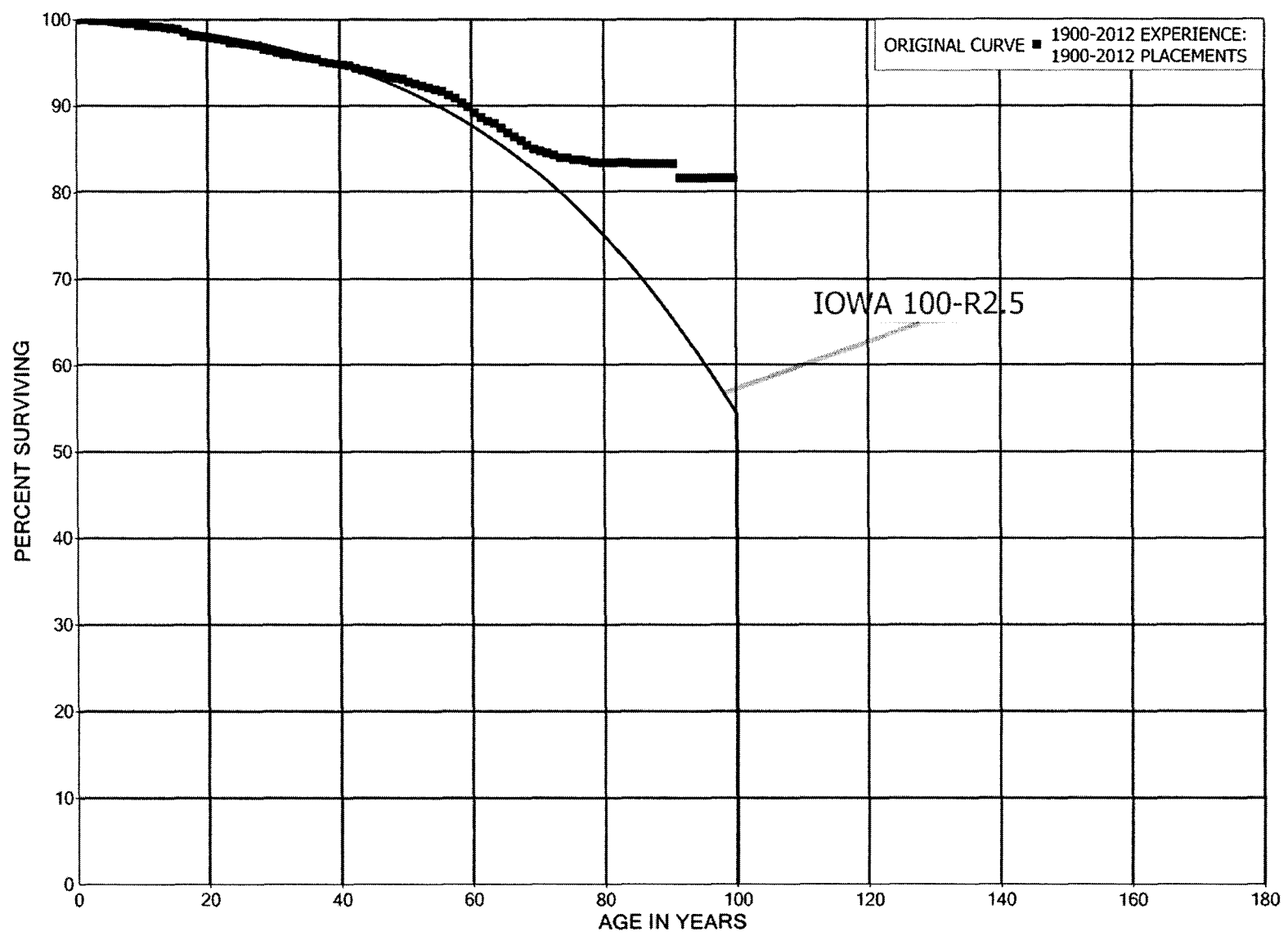
PORTLAND GENERAL ELECTRIC

ACCOUNT 316 MISCELLANEOUS POWER PLANT EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1980-2012			EXPERIENCE BAND 1980-2012		
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	18,323,255		0.0000	1.0000	100.00
0.5	18,500,966	139,072	0.0075	0.9925	100.00
1.5	18,286,566	5,917	0.0003	0.9997	99.25
2.5	18,015,973	14,360	0.0008	0.9992	99.22
3.5	17,774,860	92,574	0.0052	0.9948	99.14
4.5	16,456,198	1,933	0.0001	0.9999	98.62
5.5	14,656,710	664,701	0.0454	0.9546	98.61
6.5	13,758,718	62,969	0.0046	0.9954	94.14
7.5	13,462,791	49,403	0.0037	0.9963	93.71
8.5	13,375,147	115,801	0.0087	0.9913	93.36
9.5	12,988,615	160,812	0.0124	0.9876	92.55
10.5	12,762,177	23,076	0.0018	0.9982	91.41
11.5	12,575,376	31,813	0.0025	0.9975	91.24
12.5	12,468,688	2,798	0.0002	0.9998	91.01
13.5	12,315,600	359,099	0.0292	0.9708	90.99
14.5	11,797,729	36,444	0.0031	0.9969	88.34
15.5	11,538,813	45,713	0.0040	0.9960	88.07
16.5	11,206,116	10,079	0.0009	0.9991	87.72
17.5	10,867,988	26,690	0.0025	0.9975	87.64
18.5	10,368,698	6,460	0.0006	0.9994	87.42
19.5	10,099,794	2,801	0.0003	0.9997	87.37
20.5	9,734,403	3,928	0.0004	0.9996	87.34
21.5	9,468,079	355,362	0.0375	0.9625	87.31
22.5	8,554,140	283	0.0000	1.0000	84.03
23.5	8,439,827	70	0.0000	1.0000	84.03
24.5	8,172,730	6,908	0.0008	0.9992	84.03
25.5	8,021,856		0.0000	1.0000	83.96
26.5	4,703,717	9,778	0.0021	0.9979	83.96
27.5	4,391,426	1,127	0.0003	0.9997	83.78
28.5	2,347,641	2,050	0.0009	0.9991	83.76
29.5	2,327,782	98,004	0.0421	0.9579	83.69
30.5	2,183,865		0.0000	1.0000	80.16
31.5	2,067,473		0.0000	1.0000	80.16
32.5					80.16

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



III-30



PORTLAND GENERAL ELECTRIC

ACCOUNT 331 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1900-2012			EXPERIENCE BAND 1900-2012		
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	56,662,696		0.0000	1.0000	100.00
0.5	51,316,311	16,684	0.0003	0.9997	100.00
1.5	44,774,766	60,754	0.0014	0.9986	99.97
2.5	43,143,349	4,859	0.0001	0.9999	99.83
3.5	42,122,652	39	0.0000	1.0000	99.82
4.5	39,343,348	24,652	0.0006	0.9994	99.82
5.5	36,571,621	49,808	0.0014	0.9986	99.76
6.5	30,614,951	44,455	0.0015	0.9985	99.62
7.5	30,266,640	263	0.0000	1.0000	99.48
8.5	29,274,061	51,000	0.0017	0.9983	99.48
9.5	28,509,521	18,440	0.0006	0.9994	99.30
10.5	27,011,943	20,765	0.0008	0.9992	99.24
11.5	25,190,638	10,656	0.0004	0.9996	99.16
12.5	24,934,686	5,323	0.0002	0.9998	99.12
13.5	24,458,394	50,850	0.0021	0.9979	99.10
14.5	23,952,057	11,081	0.0005	0.9995	98.89
15.5	23,002,380	87,713	0.0038	0.9962	98.85
16.5	22,418,545	81,228	0.0036	0.9964	98.47
17.5	22,043,455	13,737	0.0006	0.9994	98.11
18.5	21,477,661	22,479	0.0010	0.9990	98.05
19.5	20,944,625	30,716	0.0015	0.9985	97.95
20.5	18,987,939	26,220	0.0014	0.9986	97.81
21.5	18,808,806	13,069	0.0007	0.9993	97.67
22.5	17,953,908	50,762	0.0028	0.9972	97.60
23.5	17,533,849	13,018	0.0007	0.9993	97.33
24.5	17,450,633	22,801	0.0013	0.9987	97.26
25.5	17,166,534	12,022	0.0007	0.9993	97.13
26.5	16,753,395	15,972	0.0010	0.9990	97.06
27.5	16,195,554	75,913	0.0047	0.9953	96.97
28.5	15,802,074	13,853	0.0009	0.9991	96.51
29.5	15,584,516	46,617	0.0030	0.9970	96.43
30.5	14,883,511	25,695	0.0017	0.9983	96.14
31.5	14,532,944	10,668	0.0007	0.9993	95.97
32.5	14,237,675	22,349	0.0016	0.9984	95.90
33.5	14,173,669	24,548	0.0017	0.9983	95.75
34.5	14,077,299	14,730	0.0010	0.9990	95.59
35.5	13,939,090	20,541	0.0015	0.9985	95.49
36.5	13,759,119	38,779	0.0028	0.9972	95.35
37.5	13,427,099	11,115	0.0008	0.9992	95.08
38.5	13,357,702	15,629	0.0012	0.9988	95.00

PORTLAND GENERAL ELECTRIC

ACCOUNT 331 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2012			EXPERIENCE BAND 1900-2012		
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	11,501,661	25,803	0.0022	0.9978	94.89
40.5	11,367,610	12,258	0.0011	0.9989	94.68
41.5	11,276,899	32,340	0.0029	0.9971	94.57
42.5	11,102,855	33,359	0.0030	0.9970	94.30
43.5	10,952,136	12,623	0.0012	0.9988	94.02
44.5	10,884,950	16,908	0.0016	0.9984	93.91
45.5	10,048,628	13,831	0.0014	0.9986	93.76
46.5	9,911,714	32,478	0.0033	0.9967	93.64
47.5	9,779,869	17,067	0.0017	0.9983	93.33
48.5	9,660,864	14,001	0.0014	0.9986	93.17
49.5	6,461,047	21,647	0.0034	0.9966	93.03
50.5	6,392,717	11,555	0.0018	0.9982	92.72
51.5	6,309,632	20,605	0.0033	0.9967	92.55
52.5	6,247,717	13,753	0.0022	0.9978	92.25
53.5	6,175,090	13,982	0.0023	0.9977	92.05
54.5	5,986,263	14,059	0.0023	0.9977	91.84
55.5	2,858,493	14,132	0.0049	0.9951	91.62
56.5	2,821,702	10,384	0.0037	0.9963	91.17
57.5	2,801,790	18,293	0.0065	0.9935	90.83
58.5	2,661,111	10,529	0.0040	0.9960	90.24
59.5	2,643,244	21,738	0.0082	0.9918	89.88
60.5	2,400,613	12,936	0.0054	0.9946	89.14
61.5	2,372,732	11,980	0.0050	0.9950	88.66
62.5	2,360,061	7,732	0.0033	0.9967	88.22
63.5	2,342,074	13,655	0.0058	0.9942	87.93
64.5	2,317,464	15,098	0.0065	0.9935	87.41
65.5	2,302,003	11,227	0.0049	0.9951	86.85
66.5	2,289,670	13,702	0.0060	0.9940	86.42
67.5	2,271,216	13,592	0.0060	0.9940	85.90
68.5	2,193,472	11,021	0.0050	0.9950	85.39
69.5	2,182,172	5,689	0.0026	0.9974	84.96
70.5	2,176,483	5,457	0.0025	0.9975	84.74
71.5	2,170,746	5,874	0.0027	0.9973	84.53
72.5	2,164,872	9,792	0.0045	0.9955	84.30
73.5	2,152,250	624	0.0003	0.9997	83.92
74.5	2,149,015	5,139	0.0024	0.9976	83.89
75.5	2,142,907	409	0.0002	0.9998	83.69
76.5	2,142,335	1,799	0.0008	0.9992	83.68
77.5	2,140,422	5,659	0.0026	0.9974	83.61
78.5	2,134,277	10	0.0000	1.0000	83.39

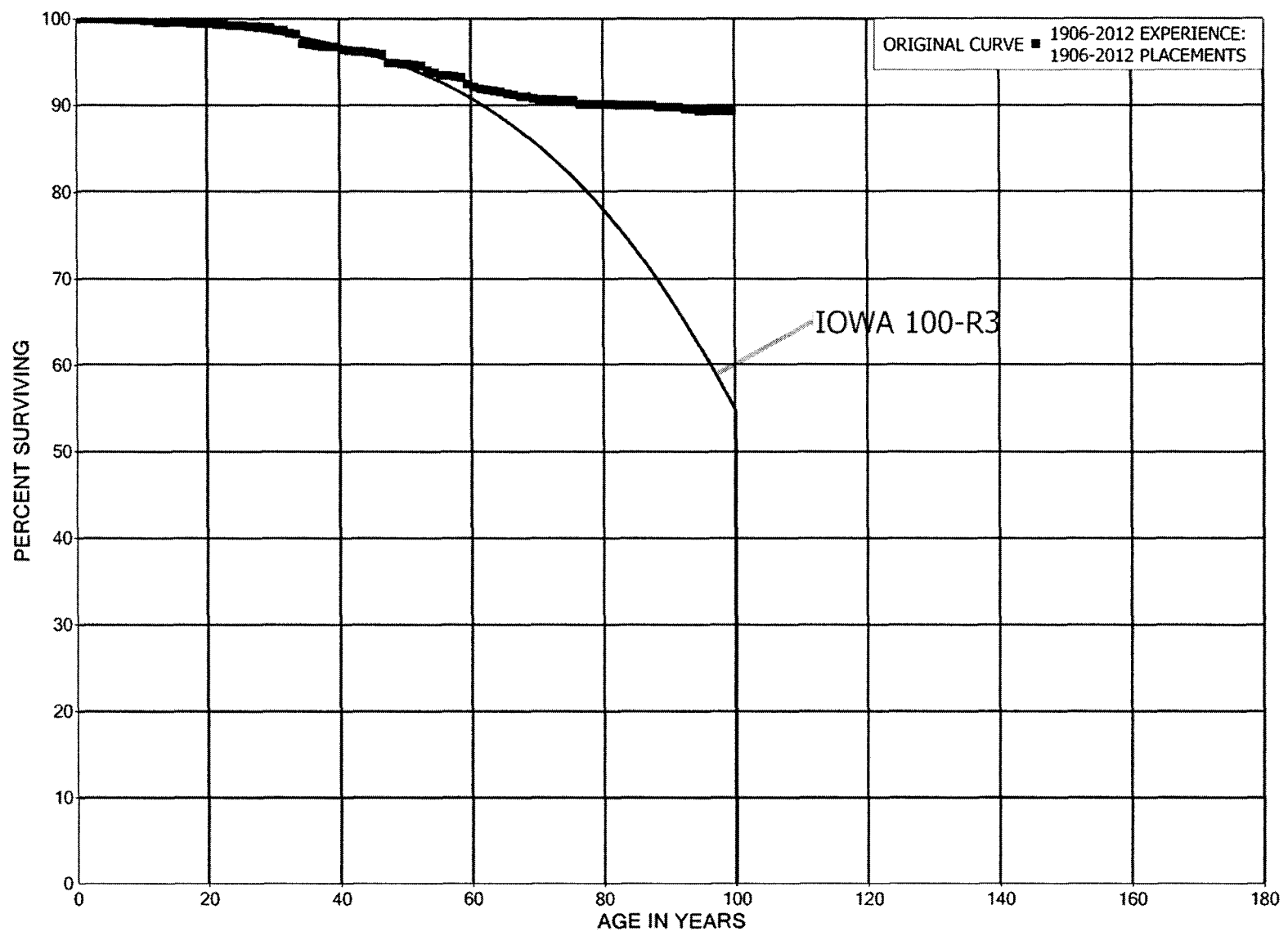
PORTLAND GENERAL ELECTRIC

ACCOUNT 331 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2012			EXPERIENCE BAND 1900-2012		
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	2,134,268		0.0000	1.0000	83.38
80.5	2,131,340	137	0.0001	0.9999	83.38
81.5	2,014,616	446	0.0002	0.9998	83.38
82.5	1,990,913		0.0000	1.0000	83.36
83.5	1,980,625	1,524	0.0008	0.9992	83.36
84.5	1,977,315		0.0000	1.0000	83.30
85.5	1,976,601		0.0000	1.0000	83.30
86.5	1,971,101		0.0000	1.0000	83.30
87.5	1,431,243		0.0000	1.0000	83.30
88.5	1,423,418		0.0000	1.0000	83.30
89.5	1,422,417		0.0000	1.0000	83.30
90.5	1,422,413	29,531	0.0208	0.9792	83.30
91.5	1,392,882		0.0000	1.0000	81.57
92.5	1,392,882		0.0000	1.0000	81.57
93.5	1,392,199		0.0000	1.0000	81.57
94.5	1,392,182		0.0000	1.0000	81.57
95.5	1,120,447		0.0000	1.0000	81.57
96.5	1,120,447		0.0000	1.0000	81.57
97.5	1,120,447		0.0000	1.0000	81.57
98.5	1,120,447		0.0000	1.0000	81.57
99.5					81.57

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



III-34

PORTLAND GENERAL ELECTRIC

ACCOUNT 332 RESERVOIRS, DAMS AND WATERWAYS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1906-2012			EXPERIENCE BAND 1906-2012		
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	294,140,022		0.0000	1.0000	100.00
0.5	273,315,707	8,791	0.0000	1.0000	100.00
1.5	265,407,577	12,162	0.0000	1.0000	100.00
2.5	187,615,585	37,439	0.0002	0.9998	99.99
3.5	187,216,646	60,536	0.0003	0.9997	99.97
4.5	186,138,934	64,414	0.0003	0.9997	99.94
5.5	155,009,368	33,940	0.0002	0.9998	99.91
6.5	153,171,478	6,853	0.0000	1.0000	99.88
7.5	151,643,768	10,316	0.0001	0.9999	99.88
8.5	147,856,165	19,987	0.0001	0.9999	99.87
9.5	145,448,936	119,147	0.0008	0.9992	99.86
10.5	144,330,774	9,976	0.0001	0.9999	99.78
11.5	132,728,476	286,285	0.0022	0.9978	99.77
12.5	131,084,217	43,428	0.0003	0.9997	99.55
13.5	128,229,187	11,078	0.0001	0.9999	99.52
14.5	127,127,902	35,528	0.0003	0.9997	99.51
15.5	124,054,022	26,253	0.0002	0.9998	99.49
16.5	121,939,579	77,053	0.0006	0.9994	99.46
17.5	120,659,885	29,641	0.0002	0.9998	99.40
18.5	114,064,299	9,632	0.0001	0.9999	99.38
19.5	113,304,980	10,616	0.0001	0.9999	99.37
20.5	105,518,439	30,501	0.0003	0.9997	99.36
21.5	103,001,770	27,462	0.0003	0.9997	99.33
22.5	101,147,525	93,865	0.0009	0.9991	99.30
23.5	99,731,496	53,266	0.0005	0.9995	99.21
24.5	99,620,506	28,957	0.0003	0.9997	99.16
25.5	98,921,500	16,076	0.0002	0.9998	99.13
26.5	97,939,446	53,544	0.0005	0.9995	99.11
27.5	95,199,973	80,696	0.0008	0.9992	99.06
28.5	95,009,049	41,799	0.0004	0.9996	98.98
29.5	94,476,161	274,163	0.0029	0.9971	98.93
30.5	94,175,950	61,092	0.0006	0.9994	98.65
31.5	93,799,475	314,779	0.0034	0.9966	98.58
32.5	93,101,494	71,666	0.0008	0.9992	98.25
33.5	92,765,967	1,025,256	0.0111	0.9889	98.17
34.5	90,290,496	85,134	0.0009	0.9991	97.09
35.5	90,064,553	150,822	0.0017	0.9983	97.00
36.5	89,718,772	73,971	0.0008	0.9992	96.84
37.5	89,110,842	29,771	0.0003	0.9997	96.76
38.5	89,026,230	45,109	0.0005	0.9995	96.72

PORTLAND GENERAL ELECTRIC

ACCOUNT 332 RESERVOIRS, DAMS AND WATERWAYS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1906-2012			EXPERIENCE BAND 1906-2012		
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	75,976,176	221,344	0.0029	0.9971	96.67
40.5	75,613,253	80,521	0.0011	0.9989	96.39
41.5	75,440,684	55,276	0.0007	0.9993	96.29
42.5	75,228,202	64,551	0.0009	0.9991	96.22
43.5	75,020,051	51,230	0.0007	0.9993	96.14
44.5	74,700,886	59,346	0.0008	0.9992	96.07
45.5	69,978,147	124,165	0.0018	0.9982	96.00
46.5	69,541,048	685,243	0.0099	0.9901	95.82
47.5	65,581,132	67,235	0.0010	0.9990	94.88
48.5	65,491,147	33,859	0.0005	0.9995	94.78
49.5	41,029,280	8,384	0.0002	0.9998	94.73
50.5	40,722,665	24,555	0.0006	0.9994	94.72
51.5	40,515,637	87,884	0.0022	0.9978	94.66
52.5	40,385,128	199,684	0.0049	0.9951	94.45
53.5	40,052,389	116,641	0.0029	0.9971	93.99
54.5	39,926,600	116,449	0.0029	0.9971	93.71
55.5	16,967,305	17,180	0.0010	0.9990	93.44
56.5	16,901,668	7,827	0.0005	0.9995	93.34
57.5	16,617,113	16,458	0.0010	0.9990	93.30
58.5	12,660,170	113,126	0.0089	0.9911	93.21
59.5	10,889,433	32,687	0.0030	0.9970	92.38
60.5	9,665,225	29,002	0.0030	0.9970	92.10
61.5	9,598,067	8,786	0.0009	0.9991	91.82
62.5	9,584,608	8,599	0.0009	0.9991	91.74
63.5	9,554,563	12,943	0.0014	0.9986	91.66
64.5	9,541,329	24,396	0.0026	0.9974	91.53
65.5	9,516,763	12,265	0.0013	0.9987	91.30
66.5	9,504,498	25,559	0.0027	0.9973	91.18
67.5	9,478,302	2,358	0.0002	0.9998	90.93
68.5	9,475,943	21,518	0.0023	0.9977	90.91
69.5	9,122,145	4,363	0.0005	0.9995	90.71
70.5	9,117,144	5,052	0.0006	0.9994	90.66
71.5	9,112,005	2,039	0.0002	0.9998	90.61
72.5	9,090,411	4,717	0.0005	0.9995	90.59
73.5	9,085,171	13	0.0000	1.0000	90.54
74.5	9,083,701	1,350	0.0001	0.9999	90.54
75.5	9,082,325	47,513	0.0052	0.9948	90.53
76.5	9,034,812		0.0000	1.0000	90.06
77.5	9,030,343		0.0000	1.0000	90.06
78.5	9,029,970	453	0.0001	0.9999	90.06

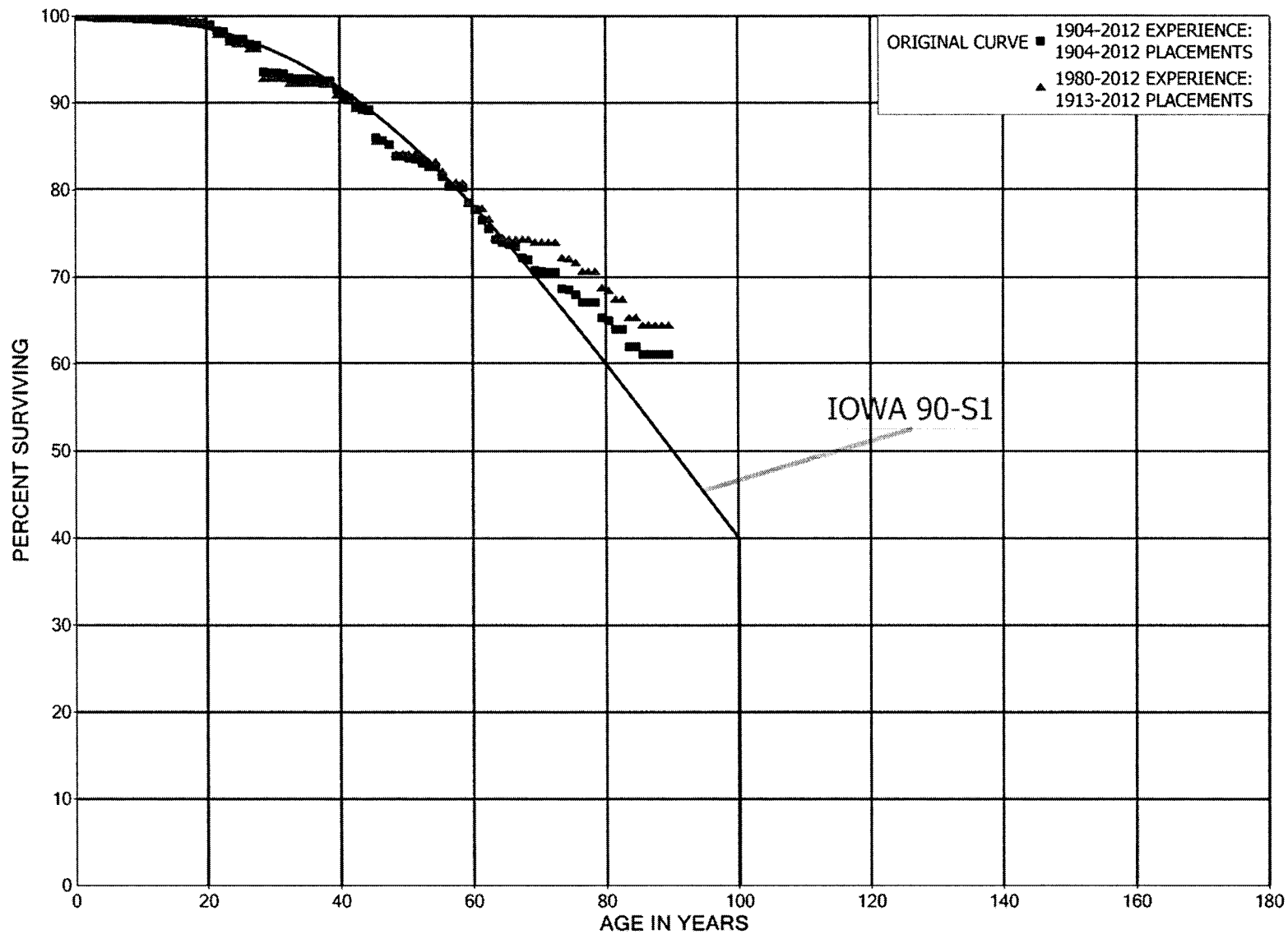
PORTLAND GENERAL ELECTRIC

ACCOUNT 332 RESERVOIRS, DAMS AND WATERWAYS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1906-2012			EXPERIENCE BAND 1906-2012			
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	8,995,847	3,539	0.0004	0.9996	90.05	
80.5	8,992,156		0.0000	1.0000	90.02	
81.5	8,687,634	1,176	0.0001	0.9999	90.02	
82.5	8,625,984		0.0000	1.0000	90.01	
83.5	8,625,949		0.0000	1.0000	90.01	
84.5	8,625,249		0.0000	1.0000	90.01	
85.5	8,585,258		0.0000	1.0000	90.01	
86.5	8,581,899		0.0000	1.0000	90.01	
87.5	4,278,198	12,545	0.0029	0.9971	90.01	
88.5	4,256,767	3,033	0.0007	0.9993	89.74	
89.5	4,250,714		0.0000	1.0000	89.68	
90.5	4,241,696		0.0000	1.0000	89.68	
91.5	4,241,337	5,874	0.0014	0.9986	89.68	
92.5	4,235,283	1,130	0.0003	0.9997	89.55	
93.5	4,234,153	9,892	0.0023	0.9977	89.53	
94.5	3,571,001		0.0000	1.0000	89.32	
95.5	2,808,714		0.0000	1.0000	89.32	
96.5	2,806,693		0.0000	1.0000	89.32	
97.5	2,806,693		0.0000	1.0000	89.32	
98.5	2,806,693		0.0000	1.0000	89.32	
99.5					89.32	

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



III-38



PORTLAND GENERAL ELECTRIC

ACCOUNT 333 WATER WHEELS, TURBINES AND GENERATORS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1904-2012			EXPERIENCE BAND 1904-2012			
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	64,263,367	15	0.0000	1.0000	100.00	
0.5	57,261,395	29,713	0.0005	0.9995	100.00	
1.5	56,232,522	38,906	0.0007	0.9993	99.95	
2.5	55,848,564	98,790	0.0018	0.9982	99.88	
3.5	55,391,708	570	0.0000	1.0000	99.70	
4.5	54,281,823	2,350	0.0000	1.0000	99.70	
5.5	52,328,253	2,410	0.0000	1.0000	99.70	
6.5	52,299,879	824	0.0000	1.0000	99.69	
7.5	50,583,176	6,177	0.0001	0.9999	99.69	
8.5	47,328,765	6,838	0.0001	0.9999	99.68	
9.5	47,081,611	23,928	0.0005	0.9995	99.66	
10.5	39,314,275	7,814	0.0002	0.9998	99.61	
11.5	37,456,525	23,776	0.0006	0.9994	99.59	
12.5	36,402,646	8,097	0.0002	0.9998	99.53	
13.5	35,340,056	10,585	0.0003	0.9997	99.51	
14.5	34,201,861	47,379	0.0014	0.9986	99.48	
15.5	33,066,557	10,293	0.0003	0.9997	99.34	
16.5	29,206,542	24,286	0.0008	0.9992	99.31	
17.5	28,995,828	14,464	0.0005	0.9995	99.23	
18.5	28,402,908	7,569	0.0003	0.9997	99.18	
19.5	27,858,675	65,229	0.0023	0.9977	99.15	
20.5	27,776,764	182,175	0.0066	0.9934	98.92	
21.5	26,530,838	11,335	0.0004	0.9996	98.27	
22.5	26,343,138	211,567	0.0080	0.9920	98.23	
23.5	24,385,391	44,502	0.0018	0.9982	97.44	
24.5	24,311,104	6,143	0.0003	0.9997	97.26	
25.5	23,515,008	126,778	0.0054	0.9946	97.24	
26.5	23,281,841	13,437	0.0006	0.9994	96.71	
27.5	22,824,190	749,803	0.0329	0.9671	96.66	
28.5	22,038,294	12,060	0.0005	0.9995	93.48	
29.5	21,917,062	11,966	0.0005	0.9995	93.43	
30.5	21,844,612	15,710	0.0007	0.9993	93.38	
31.5	21,824,799	120,890	0.0055	0.9945	93.31	
32.5	21,617,420	7,530	0.0003	0.9997	92.80	
33.5	21,609,891	10,812	0.0005	0.9995	92.76	
34.5	21,585,964	6,698	0.0003	0.9997	92.72	
35.5	21,578,483	6,280	0.0003	0.9997	92.69	
36.5	21,566,021	29,289	0.0014	0.9986	92.66	
37.5	21,384,757	440	0.0000	1.0000	92.54	
38.5	21,379,091	244,438	0.0114	0.9886	92.53	

PORTLAND GENERAL ELECTRIC

ACCOUNT 333 WATER WHEELS, TURBINES AND GENERATORS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1904-2012			EXPERIENCE BAND 1904-2012		
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	18,615,709	119,759	0.0064	0.9936	91.48
40.5	18,485,773	79,397	0.0043	0.9957	90.89
41.5	18,400,065	202,922	0.0110	0.9890	90.50
42.5	18,192,061	50,498	0.0028	0.9972	89.50
43.5	18,139,355	25,774	0.0014	0.9986	89.25
44.5	18,067,212	648,561	0.0359	0.9641	89.12
45.5	16,088,252	54,649	0.0034	0.9966	85.92
46.5	16,020,154	92,673	0.0058	0.9942	85.63
47.5	15,927,066	236,423	0.0148	0.9852	85.14
48.5	15,532,485	13,220	0.0009	0.9991	83.87
49.5	11,185,775	23,525	0.0021	0.9979	83.80
50.5	11,109,836	10,192	0.0009	0.9991	83.63
51.5	11,091,931	60,300	0.0054	0.9946	83.55
52.5	11,025,845	60,746	0.0055	0.9945	83.09
53.5	10,898,191	7,426	0.0007	0.9993	82.64
54.5	10,890,243	139,789	0.0128	0.9872	82.58
55.5	4,026,481	54,352	0.0135	0.9865	81.52
56.5	3,971,356	1,509	0.0004	0.9996	80.42
57.5	3,960,373	5,194	0.0013	0.9987	80.39
58.5	3,381,164	74,706	0.0221	0.9779	80.28
59.5	3,297,828	32,947	0.0100	0.9900	78.51
60.5	1,777,615	26,849	0.0151	0.9849	77.73
61.5	1,429,664	18,728	0.0131	0.9869	76.55
62.5	1,410,936	24,031	0.0170	0.9830	75.55
63.5	1,354,144	5,820	0.0043	0.9957	74.26
64.5	1,348,324	4,368	0.0032	0.9968	73.94
65.5	1,343,956	4,610	0.0034	0.9966	73.70
66.5	1,339,345	23,475	0.0175	0.9825	73.45
67.5	1,315,643	3,033	0.0023	0.9977	72.16
68.5	1,312,610	23,932	0.0182	0.9818	72.00
69.5	1,288,679	969	0.0008	0.9992	70.68
70.5	1,287,710	2,187	0.0017	0.9983	70.63
71.5	1,285,523	196	0.0002	0.9998	70.51
72.5	1,285,327	33,490	0.0261	0.9739	70.50
73.5	1,251,837	3,073	0.0025	0.9975	68.66
74.5	1,248,763	10,039	0.0080	0.9920	68.49
75.5	1,238,663	16,560	0.0134	0.9866	67.94
76.5	1,222,103		0.0000	1.0000	67.04
77.5	1,222,103		0.0000	1.0000	67.04
78.5	1,222,103	32,202	0.0263	0.9737	67.04

PORTLAND GENERAL ELECTRIC

ACCOUNT 333 WATER WHEELS, TURBINES AND GENERATORS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1904-2012			EXPERIENCE BAND 1904-2012		
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	65.27
80.5	1,183,639	17,790	0.0150	0.9850	64.93
81.5	1,011,611		0.0000	1.0000	63.95
82.5	1,011,611	31,409	0.0310	0.9690	63.95
83.5	979,989		0.0000	1.0000	61.96
84.5	975,666	13,791	0.0141	0.9859	61.96
85.5	916,060		0.0000	1.0000	61.09
86.5	793,812		0.0000	1.0000	61.09
87.5	580,070		0.0000	1.0000	61.09
88.5	552,725		0.0000	1.0000	61.09
89.5	552,725		0.0000	1.0000	61.09
90.5	540,102		0.0000	1.0000	61.09
91.5	540,102		0.0000	1.0000	61.09
92.5	527,352		0.0000	1.0000	61.09
93.5	527,352		0.0000	1.0000	61.09
94.5	527,352		0.0000	1.0000	61.09
95.5	439,348		0.0000	1.0000	61.09
96.5	439,348		0.0000	1.0000	61.09
97.5	439,348		0.0000	1.0000	61.09
98.5	439,348		0.0000	1.0000	61.09
99.5					61.09

PORTLAND GENERAL ELECTRIC

ACCOUNT 333 WATER WHEELS, TURBINES AND GENERATORS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1913-2012			EXPERIENCE BAND 1980-2012		
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	41,746,525		0.0000	1.0000	100.00
0.5	34,744,567	29,458	0.0008	0.9992	100.00
1.5	33,735,451	38,722	0.0011	0.9989	99.92
2.5	33,351,678	98,198	0.0029	0.9971	99.80
3.5	32,895,414		0.0000	1.0000	99.51
4.5	31,938,074		0.0000	1.0000	99.51
5.5	29,986,854		0.0000	1.0000	99.51
6.5	30,286,090		0.0000	1.0000	99.51
7.5	28,613,295	1,721	0.0001	0.9999	99.51
8.5	25,371,422	2,576	0.0001	0.9999	99.50
9.5	25,133,573		0.0000	1.0000	99.49
10.5	17,398,109	5,836	0.0003	0.9997	99.49
11.5	15,624,145	18,713	0.0012	0.9988	99.46
12.5	14,584,008		0.0000	1.0000	99.34
13.5	13,549,146		0.0000	1.0000	99.34
14.5	12,422,665		0.0000	1.0000	99.34
15.5	11,493,877		0.0000	1.0000	99.34
16.5	14,876,534	15,410	0.0010	0.9990	99.34
17.5	14,707,765		0.0000	1.0000	99.24
18.5	14,137,045	1,101	0.0001	0.9999	99.24
19.5	13,605,104	44,634	0.0033	0.9967	99.23
20.5	13,619,622	157,000	0.0115	0.9885	98.90
21.5	12,420,055	5,184	0.0004	0.9996	97.76
22.5	21,457,334	206,293	0.0096	0.9904	97.72
23.5	19,505,635	28,981	0.0015	0.9985	96.78
24.5	19,473,306		0.0000	1.0000	96.64
25.5	19,263,602	105,711	0.0055	0.9945	96.64
26.5	19,105,242		0.0000	1.0000	96.11
27.5	20,465,680	741,383	0.0362	0.9638	96.11
28.5	20,009,306		0.0000	1.0000	92.63
29.5	19,900,258	572	0.0000	1.0000	92.63
30.5	19,894,428	9,860	0.0005	0.9995	92.62
31.5	19,880,465	113,201	0.0057	0.9943	92.58
32.5	19,680,776	738	0.0000	1.0000	92.05
33.5	19,680,039		0.0000	1.0000	92.05
34.5	19,669,038	4,896	0.0002	0.9998	92.05
35.5	19,663,359	641	0.0000	1.0000	92.02
36.5	19,656,537	22,815	0.0012	0.9988	92.02
37.5	19,481,747		0.0000	1.0000	91.91
38.5	19,476,521	240,391	0.0123	0.9877	91.91

PORTLAND GENERAL ELECTRIC

ACCOUNT 333 WATER WHEELS, TURBINES AND GENERATORS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1913-2012			EXPERIENCE BAND 1980-2012		
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	16,717,186	62,275	0.0037	0.9963	90.78
40.5	16,644,733	61,667	0.0037	0.9963	90.44
41.5	16,576,756	171,152	0.0103	0.9897	90.11
42.5	16,400,590	38,288	0.0023	0.9977	89.18
43.5	16,360,094	17,764	0.0011	0.9989	88.97
44.5	16,295,962	636,278	0.0390	0.9610	88.87
45.5	14,329,285	1,117	0.0001	0.9999	85.40
46.5	14,314,719	78,794	0.0055	0.9945	85.39
47.5	14,235,509	157,000	0.0110	0.9890	84.92
48.5	14,198,488		0.0000	1.0000	83.99
49.5	9,864,997		0.0000	1.0000	83.99
50.5	9,812,886	1,725	0.0002	0.9998	83.99
51.5	9,819,136	53,723	0.0055	0.9945	83.97
52.5	9,804,249	55,908	0.0057	0.9943	83.51
53.5	9,681,610		0.0000	1.0000	83.04
54.5	9,932,822	137,188	0.0138	0.9862	83.04
55.5	3,100,105	45,582	0.0147	0.9853	81.89
56.5	3,054,944		0.0000	1.0000	80.69
57.5	3,188,545	1,194	0.0004	0.9996	80.69
58.5	2,613,336	72,308	0.0277	0.9723	80.66
59.5	2,545,147	22,061	0.0087	0.9913	78.42
60.5	1,035,819		0.0000	1.0000	77.74
61.5	714,717	11,365	0.0159	0.9841	77.74
62.5	703,353	19,232	0.0273	0.9727	76.51
63.5	651,359		0.0000	1.0000	74.42
64.5	651,359	1,821	0.0028	0.9972	74.42
65.5	649,539	377	0.0006	0.9994	74.21
66.5	1,285,453	520	0.0004	0.9996	74.17
67.5	1,284,706		0.0000	1.0000	74.14
68.5	1,284,706	4,266	0.0033	0.9967	74.14
69.5	1,280,440	725	0.0006	0.9994	73.89
70.5	1,279,715		0.0000	1.0000	73.85
71.5	1,279,715		0.0000	1.0000	73.85
72.5	1,279,715	30,647	0.0239	0.9761	73.85
73.5	1,249,068	3,073	0.0025	0.9975	72.08
74.5	1,245,995	7,270	0.0058	0.9942	71.90
75.5	1,238,663	16,560	0.0134	0.9866	71.48
76.5	1,222,103		0.0000	1.0000	70.53
77.5	1,222,103		0.0000	1.0000	70.53
78.5	1,222,103	32,202	0.0263	0.9737	70.53

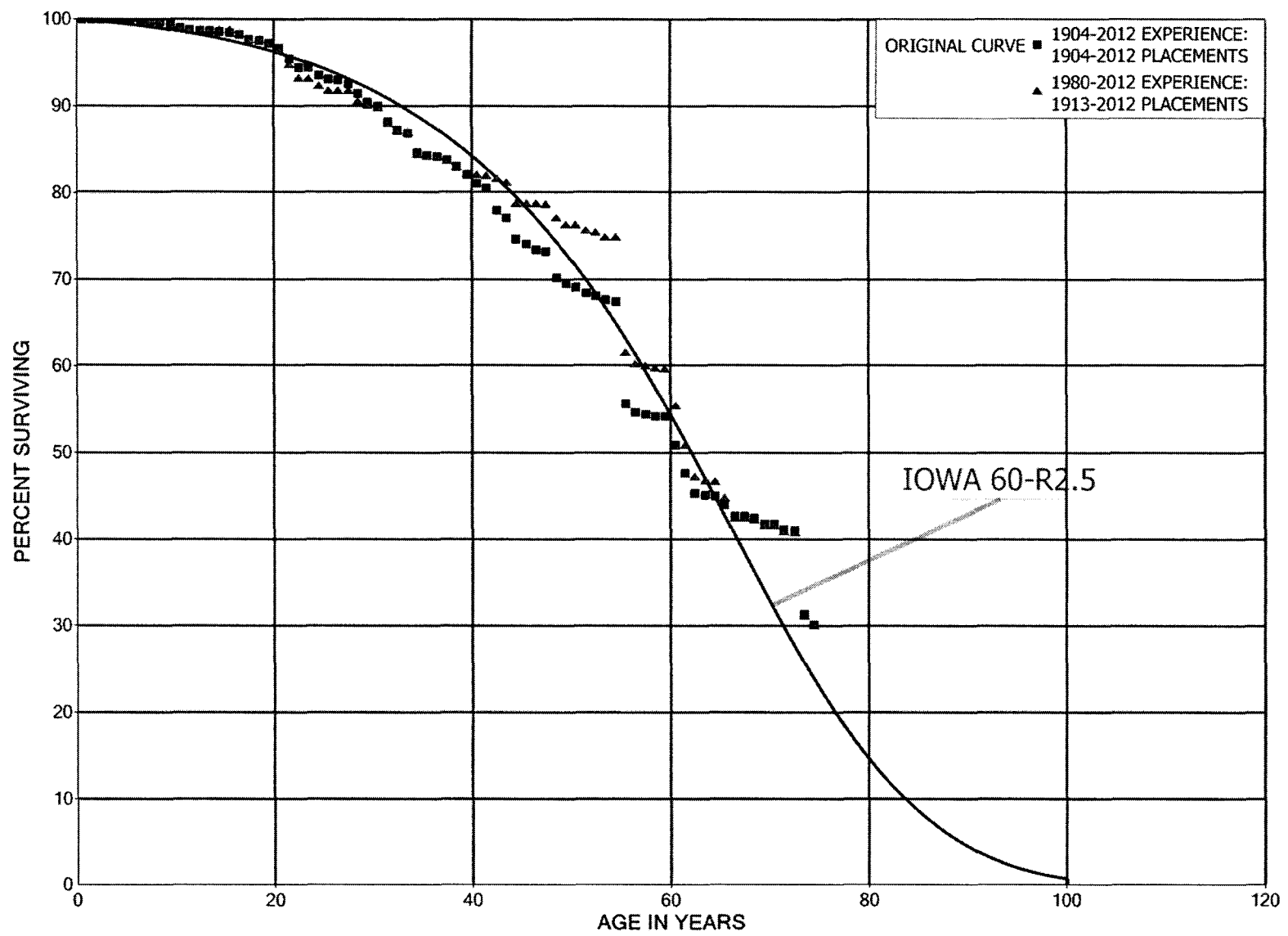
PORTLAND GENERAL ELECTRIC

ACCOUNT 333 WATER WHEELS, TURBINES AND GENERATORS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1913-2012			EXPERIENCE BAND 1980-2012		
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	68.67
80.5	1,183,639	17,790	0.0150	0.9850	68.31
81.5	1,011,611		0.0000	1.0000	67.28
82.5	1,011,611	31,409	0.0310	0.9690	67.28
83.5	979,989		0.0000	1.0000	65.19
84.5	975,666	13,791	0.0141	0.9859	65.19
85.5	916,060		0.0000	1.0000	64.27
86.5	793,812		0.0000	1.0000	64.27
87.5	580,070		0.0000	1.0000	64.27
88.5	552,725		0.0000	1.0000	64.27
89.5	552,725		0.0000	1.0000	64.27
90.5	540,102		0.0000	1.0000	64.27
91.5	540,102		0.0000	1.0000	64.27
92.5	527,352		0.0000	1.0000	64.27
93.5	527,352		0.0000	1.0000	64.27
94.5	527,352		0.0000	1.0000	64.27
95.5	439,348		0.0000	1.0000	64.27
96.5	439,348		0.0000	1.0000	64.27
97.5	439,348		0.0000	1.0000	64.27
98.5	439,348		0.0000	1.0000	64.27
99.5					64.27

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



III-45

PORTLAND GENERAL ELECTRIC

ACCOUNT 334 ACCESSORY ELECTRIC EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1904-2012			EXPERIENCE BAND 1904-2012			
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	22,623,651	9,127	0.0004	0.9996	100.00	
0.5	22,147,821	1,529	0.0001	0.9999	99.96	
1.5	19,574,424	8,121	0.0004	0.9996	99.95	
2.5	19,284,605	1,473	0.0001	0.9999	99.91	
3.5	18,920,061	2,401	0.0001	0.9999	99.90	
4.5	18,693,625	1,969	0.0001	0.9999	99.89	
5.5	14,846,933	2,943	0.0002	0.9998	99.88	
6.5	14,787,614	22,645	0.0015	0.9985	99.86	
7.5	14,738,048	20,177	0.0014	0.9986	99.71	
8.5	13,908,027	45,881	0.0033	0.9967	99.57	
9.5	13,144,664	43,430	0.0033	0.9967	99.24	
10.5	11,370,476	25,958	0.0023	0.9977	98.91	
11.5	9,368,705	4,821	0.0005	0.9995	98.69	
12.5	9,316,225	5,891	0.0006	0.9994	98.64	
13.5	9,238,498	6,479	0.0007	0.9993	98.58	
14.5	9,005,412	5,392	0.0006	0.9994	98.51	
15.5	8,159,212	25,798	0.0032	0.9968	98.45	
16.5	6,306,456	33,368	0.0053	0.9947	98.14	
17.5	6,232,119	3,741	0.0006	0.9994	97.62	
18.5	6,198,467	25,295	0.0041	0.9959	97.56	
19.5	5,548,506	32,652	0.0059	0.9941	97.16	
20.5	5,257,531	63,607	0.0121	0.9879	96.59	
21.5	4,676,178	48,386	0.0103	0.9897	95.42	
22.5	4,487,873	3,855	0.0009	0.9991	94.43	
23.5	3,461,181	29,246	0.0084	0.9916	94.35	
24.5	3,401,706	17,871	0.0053	0.9947	93.55	
25.5	3,340,322	5,316	0.0016	0.9984	93.06	
26.5	3,246,132	13,265	0.0041	0.9959	92.91	
27.5	2,989,867	37,564	0.0126	0.9874	92.54	
28.5	2,889,721	31,028	0.0107	0.9893	91.37	
29.5	2,854,063	13,798	0.0048	0.9952	90.39	
30.5	2,840,264	54,457	0.0192	0.9808	89.95	
31.5	2,748,783	31,684	0.0115	0.9885	88.23	
32.5	2,687,584	10,137	0.0038	0.9962	87.21	
33.5	2,672,387	69,339	0.0259	0.9741	86.88	
34.5	2,600,376	9,064	0.0035	0.9965	84.63	
35.5	2,591,097	4,500	0.0017	0.9983	84.33	
36.5	2,581,376	12,505	0.0048	0.9952	84.19	
37.5	2,289,475	20,457	0.0089	0.9911	83.78	
38.5	2,247,784	25,796	0.0115	0.9885	83.03	



PORTLAND GENERAL ELECTRIC

ACCOUNT 334 ACCESSORY ELECTRIC EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1904-2012			EXPERIENCE BAND 1904-2012			
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	2,141,622	27,347	0.0128	0.9872	82.08	
40.5	2,111,091	13,985	0.0066	0.9934	81.03	
41.5	2,083,963	66,673	0.0320	0.9680	80.49	
42.5	1,899,824	20,859	0.0110	0.9890	77.92	
43.5	1,866,823	59,167	0.0317	0.9683	77.06	
44.5	1,807,657	13,989	0.0077	0.9923	74.62	
45.5	1,697,399	14,491	0.0085	0.9915	74.04	
46.5	1,680,418	5,866	0.0035	0.9965	73.41	
47.5	1,590,161	64,771	0.0407	0.9593	73.15	
48.5	1,491,954	15,407	0.0103	0.9897	70.18	
49.5	1,315,203	8,301	0.0063	0.9937	69.45	
50.5	1,306,517	11,943	0.0091	0.9909	69.01	
51.5	1,292,458	5,879	0.0045	0.9955	68.38	
52.5	1,261,400	9,109	0.0072	0.9928	68.07	
53.5	1,223,231	4,134	0.0034	0.9966	67.58	
54.5	1,162,752	202,123	0.1738	0.8262	67.35	
55.5	484,646	9,141	0.0189	0.9811	55.64	
56.5	470,243	1,666	0.0035	0.9965	54.59	
57.5	457,515	1,926	0.0042	0.9958	54.40	
58.5	363,753	185	0.0005	0.9995	54.17	
59.5	326,159	19,763	0.0606	0.9394	54.14	
60.5	234,140	15,023	0.0642	0.9358	50.86	
61.5	146,654	7,092	0.0484	0.9516	47.60	
62.5	138,465	824	0.0060	0.9940	45.30	
63.5	111,064	188	0.0017	0.9983	45.03	
64.5	110,781	2,527	0.0228	0.9772	44.95	
65.5	107,484	3,164	0.0294	0.9706	43.93	
66.5	100,978	36	0.0004	0.9996	42.63	
67.5	100,464	459	0.0046	0.9954	42.62	
68.5	99,862	1,548	0.0155	0.9845	42.42	
69.5	95,322		0.0000	1.0000	41.76	
70.5	95,322	1,544	0.0162	0.9838	41.76	
71.5	93,778	191	0.0020	0.9980	41.09	
72.5	93,540	22,223	0.2376	0.7624	41.00	
73.5	68,793	2,525	0.0367	0.9633	31.26	
74.5	66,268		0.0000	1.0000	30.12	
75.5	66,268		0.0000	1.0000	30.12	
76.5	66,229		0.0000	1.0000	30.12	
77.5	65,511		0.0000	1.0000	30.12	
78.5	64,008		0.0000	1.0000	30.12	

PORTLAND GENERAL ELECTRIC

ACCOUNT 334 ACCESSORY ELECTRIC EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1904-2012			EXPERIENCE BAND 1904-2012			
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	62,327	160	0.0026	0.9974	30.12	
80.5	62,167	498	0.0080	0.9920	30.04	
81.5	56,710		0.0000	1.0000	29.80	
82.5	56,624		0.0000	1.0000	29.80	
83.5	56,339	22	0.0004	0.9996	29.80	
84.5	56,216		0.0000	1.0000	29.79	
85.5	52,995		0.0000	1.0000	29.79	
86.5	47,865	4,628	0.0967	0.9033	29.79	
87.5	29,764	941	0.0316	0.9684	26.91	
88.5	28,372		0.0000	1.0000	26.05	
89.5	28,255		0.0000	1.0000	26.05	
90.5	27,362		0.0000	1.0000	26.05	
91.5	27,362		0.0000	1.0000	26.05	
92.5	26,603		0.0000	1.0000	26.05	
93.5	26,603	3,245	0.1220	0.8780	26.05	
94.5	23,358		0.0000	1.0000	22.88	
95.5	18,755		0.0000	1.0000	22.88	
96.5	18,755		0.0000	1.0000	22.88	
97.5	18,755		0.0000	1.0000	22.88	
98.5	18,755		0.0000	1.0000	22.88	
99.5					22.88	

PORTLAND GENERAL ELECTRIC

ACCOUNT 334 ACCESSORY ELECTRIC EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1913-2012			EXPERIENCE BAND 1980-2012			
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	19,564,756	8,639	0.0004	0.9996	100.00	
0.5	19,105,998	505	0.0000	1.0000	99.96	
1.5	16,566,393	7,034	0.0004	0.9996	99.95	
2.5	16,283,332		0.0000	1.0000	99.91	
3.5	15,921,830		0.0000	1.0000	99.91	
4.5	15,699,882		0.0000	1.0000	99.91	
5.5	11,861,751	545	0.0000	1.0000	99.91	
6.5	11,804,830	20,414	0.0017	0.9983	99.91	
7.5	11,764,662	16,828	0.0014	0.9986	99.73	
8.5	10,950,912	40,890	0.0037	0.9963	99.59	
9.5	10,319,056	37,502	0.0036	0.9964	99.22	
10.5	8,580,045	22,004	0.0026	0.9974	98.86	
11.5	6,585,956	656	0.0001	0.9999	98.60	
12.5	6,546,496	478	0.0001	0.9999	98.59	
13.5	6,478,732		0.0000	1.0000	98.59	
14.5	6,337,508	105	0.0000	1.0000	98.59	
15.5	5,555,080	21,000	0.0038	0.9962	98.59	
16.5	4,312,809	31,203	0.0072	0.9928	98.21	
17.5	4,257,578	60	0.0000	1.0000	97.50	
18.5	4,234,305	21,713	0.0051	0.9949	97.50	
19.5	3,617,832	28,284	0.0078	0.9922	97.00	
20.5	3,359,524	55,527	0.0165	0.9835	96.24	
21.5	2,800,445	46,324	0.0165	0.9835	94.65	
22.5	3,388,266	1,428	0.0004	0.9996	93.09	
23.5	2,371,797	23,202	0.0098	0.9902	93.05	
24.5	2,329,045	11,960	0.0051	0.9949	92.14	
25.5	2,470,240	1,795	0.0007	0.9993	91.66	
26.5	2,398,908	361	0.0002	0.9998	91.60	
27.5	2,415,488	31,324	0.0130	0.9870	91.58	
28.5	2,420,977	13,159	0.0054	0.9946	90.40	
29.5	2,411,248	6,951	0.0029	0.9971	89.90	
30.5	2,445,665	49,654	0.0203	0.9797	89.65	
31.5	2,372,531	20,137	0.0085	0.9915	87.83	
32.5	2,325,518	7,317	0.0031	0.9969	87.08	
33.5	2,314,589	67,252	0.0291	0.9709	86.81	
34.5	2,245,017	7,260	0.0032	0.9968	84.28	
35.5	2,237,610		0.0000	1.0000	84.01	
36.5	2,237,222	9,300	0.0042	0.9958	84.01	
37.5	1,950,860	15,906	0.0082	0.9918	83.66	
38.5	1,913,856	20,584	0.0108	0.9892	82.98	

PORTLAND GENERAL ELECTRIC

ACCOUNT 334 ACCESSORY ELECTRIC EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1913-2012			EXPERIENCE BAND 1980-2012			
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	1,813,180	4,208	0.0023	0.9977	82.09	
40.5	1,806,179	634	0.0004	0.9996	81.90	
41.5	1,794,928	8,221	0.0046	0.9954	81.87	
42.5	1,669,241	8,557	0.0051	0.9949	81.49	
43.5	1,648,746	49,141	0.0298	0.9702	81.08	
44.5	1,602,457	1,548	0.0010	0.9990	78.66	
45.5	1,504,640	238	0.0002	0.9998	78.58	
46.5	1,501,978	2,294	0.0015	0.9985	78.57	
47.5	1,415,292	28,006	0.0198	0.9802	78.45	
48.5	1,361,617	13,347	0.0098	0.9902	76.90	
49.5	1,192,935	38	0.0000	1.0000	76.14	
50.5	1,194,147	9,488	0.0079	0.9921	76.14	
51.5	1,182,645	4,614	0.0039	0.9961	75.54	
52.5	1,153,949	7,402	0.0064	0.9936	75.24	
53.5	1,117,764	29	0.0000	1.0000	74.76	
54.5	1,090,282	194,548	0.1784	0.8216	74.76	
55.5	421,489	9,061	0.0215	0.9785	61.42	
56.5	409,944	1,551	0.0038	0.9962	60.10	
57.5	403,579	1,900	0.0047	0.9953	59.87	
58.5	312,141	185	0.0006	0.9994	59.59	
59.5	275,451	19,763	0.0717	0.9283	59.55	
60.5	183,465	15,023	0.0819	0.9181	55.28	
61.5	98,329	7,092	0.0721	0.9279	50.75	
62.5	90,140	824	0.0091	0.9909	47.09	
63.5	62,739	188	0.0030	0.9970	46.66	
64.5	62,456	2,527	0.0405	0.9595	46.52	
65.5	59,159	3,164	0.0535	0.9465	44.64	
66.5	100,978	36	0.0004	0.9996	42.25	
67.5	100,464	459	0.0046	0.9954	42.24	
68.5	99,862	1,548	0.0155	0.9845	42.04	
69.5	95,322		0.0000	1.0000	41.39	
70.5	95,322	1,544	0.0162	0.9838	41.39	
71.5	93,778	191	0.0020	0.9980	40.72	
72.5	93,540	22,223	0.2376	0.7624	40.64	
73.5	68,793	2,525	0.0367	0.9633	30.98	
74.5	66,268		0.0000	1.0000	29.85	
75.5	66,268		0.0000	1.0000	29.85	
76.5	66,229		0.0000	1.0000	29.85	
77.5	65,511		0.0000	1.0000	29.85	
78.5	64,008		0.0000	1.0000	29.85	

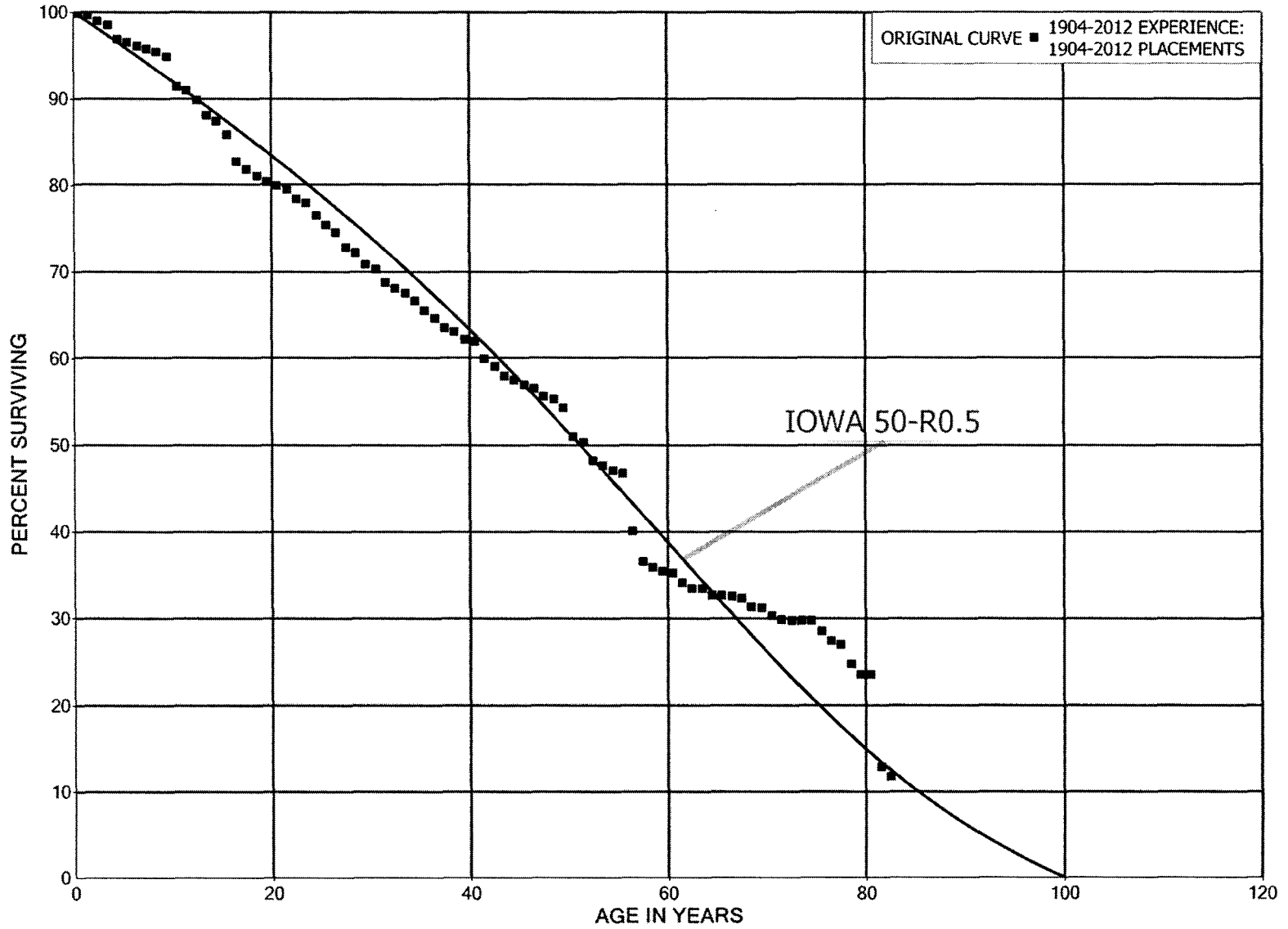
PORTLAND GENERAL ELECTRIC

ACCOUNT 334 ACCESSORY ELECTRIC EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1913-2012			EXPERIENCE BAND 1980-2012			
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	62,327	160	0.0026	0.9974	29.85	
80.5	62,167	498	0.0080	0.9920	29.77	
81.5	56,710		0.0000	1.0000	29.53	
82.5	56,624		0.0000	1.0000	29.53	
83.5	56,339	22	0.0004	0.9996	29.53	
84.5	56,216		0.0000	1.0000	29.52	
85.5	52,995		0.0000	1.0000	29.52	
86.5	47,865	4,628	0.0967	0.9033	29.52	
87.5	29,764	941	0.0316	0.9684	26.67	
88.5	28,372		0.0000	1.0000	25.82	
89.5	28,255		0.0000	1.0000	25.82	
90.5	27,362		0.0000	1.0000	25.82	
91.5	27,362		0.0000	1.0000	25.82	
92.5	26,603		0.0000	1.0000	25.82	
93.5	26,603	3,245	0.1220	0.8780	25.82	
94.5	23,358		0.0000	1.0000	22.67	
95.5	18,755		0.0000	1.0000	22.67	
96.5	18,755		0.0000	1.0000	22.67	
97.5	18,755		0.0000	1.0000	22.67	
98.5	18,755		0.0000	1.0000	22.67	
99.5					22.67	

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



III-52

PORTLAND GENERAL ELECTRIC

ACCOUNT 335 MISCELLANEOUS POWER PLANT EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1904-2012			EXPERIENCE BAND 1904-2012			
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	4,105,593	4,917	0.0012	0.9988	100.00	
0.5	4,090,832	9,810	0.0024	0.9976	99.88	
1.5	4,047,073	25,892	0.0064	0.9936	99.64	
2.5	4,001,108	19,591	0.0049	0.9951	99.00	
3.5	3,851,851	65,900	0.0171	0.9829	98.52	
4.5	3,563,563	12,286	0.0034	0.9966	96.83	
5.5	3,507,200	17,088	0.0049	0.9951	96.50	
6.5	3,396,277	11,702	0.0034	0.9966	96.03	
7.5	3,319,967	11,128	0.0034	0.9966	95.70	
8.5	3,277,153	18,586	0.0057	0.9943	95.38	
9.5	3,219,275	115,154	0.0358	0.9642	94.84	
10.5	3,067,586	16,657	0.0054	0.9946	91.44	
11.5	3,019,391	37,900	0.0126	0.9874	90.95	
12.5	2,913,778	56,773	0.0195	0.9805	89.81	
13.5	2,752,267	20,731	0.0075	0.9925	88.06	
14.5	2,625,119	45,945	0.0175	0.9825	87.39	
15.5	2,265,127	83,020	0.0367	0.9633	85.86	
16.5	2,082,927	23,203	0.0111	0.9889	82.72	
17.5	2,043,323	18,144	0.0089	0.9911	81.79	
18.5	2,024,583	16,918	0.0084	0.9916	81.07	
19.5	1,957,479	11,851	0.0061	0.9939	80.39	
20.5	1,881,178	9,956	0.0053	0.9947	79.90	
21.5	1,858,886	25,762	0.0139	0.9861	79.48	
22.5	1,787,134	9,021	0.0050	0.9950	78.38	
23.5	1,765,658	34,633	0.0196	0.9804	77.98	
24.5	1,727,710	23,953	0.0139	0.9861	76.45	
25.5	1,702,743	20,045	0.0118	0.9882	75.39	
26.5	1,679,680	40,543	0.0241	0.9759	74.51	
27.5	1,631,967	11,638	0.0071	0.9929	72.71	
28.5	1,609,751	31,087	0.0193	0.9807	72.19	
29.5	1,556,199	12,279	0.0079	0.9921	70.80	
30.5	1,537,686	33,030	0.0215	0.9785	70.24	
31.5	1,494,843	14,030	0.0094	0.9906	68.73	
32.5	1,474,386	12,962	0.0088	0.9912	68.08	
33.5	1,452,734	18,097	0.0125	0.9875	67.49	
34.5	1,427,572	25,587	0.0179	0.9821	66.64	
35.5	1,399,107	18,692	0.0134	0.9866	65.45	
36.5	1,372,082	22,202	0.0162	0.9838	64.58	
37.5	1,344,977	8,884	0.0066	0.9934	63.53	
38.5	1,328,074	19,526	0.0147	0.9853	63.11	

PORTLAND GENERAL ELECTRIC

ACCOUNT 335 MISCELLANEOUS POWER PLANT EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1904-2012			EXPERIENCE BAND 1904-2012		
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	1,162,038	4,072	0.0035	0.9965	62.18
40.5	1,153,728	37,079	0.0321	0.9679	61.97
41.5	1,114,470	17,504	0.0157	0.9843	59.97
42.5	1,095,906	20,243	0.0185	0.9815	59.03
43.5	1,054,587	8,163	0.0077	0.9923	57.94
44.5	1,034,874	9,566	0.0092	0.9908	57.49
45.5	945,229	7,433	0.0079	0.9921	56.96
46.5	934,493	15,031	0.0161	0.9839	56.51
47.5	894,396	5,740	0.0064	0.9936	55.60
48.5	888,160	15,407	0.0173	0.9827	55.25
49.5	551,790	34,039	0.0617	0.9383	54.29
50.5	517,627	6,975	0.0135	0.9865	50.94
51.5	508,845	20,966	0.0412	0.9588	50.25
52.5	482,966	6,098	0.0126	0.9874	48.18
53.5	474,909	5,118	0.0108	0.9892	47.57
54.5	466,709	2,918	0.0063	0.9937	47.06
55.5	76,215	10,965	0.1439	0.8561	46.77
56.5	61,738	5,453	0.0883	0.9117	40.04
57.5	55,457	940	0.0169	0.9831	36.50
58.5	53,018	720	0.0136	0.9864	35.88
59.5	52,183	277	0.0053	0.9947	35.40
60.5	50,910	1,696	0.0333	0.9667	35.21
61.5	49,192	896	0.0182	0.9818	34.04
62.5	48,297	54	0.0011	0.9989	33.42
63.5	47,944	1,068	0.0223	0.9777	33.38
64.5	46,876	66	0.0014	0.9986	32.64
65.5	46,810	110	0.0024	0.9976	32.59
66.5	46,502	357	0.0077	0.9923	32.51
67.5	46,105	1,383	0.0300	0.9700	32.26
68.5	44,434	210	0.0047	0.9953	31.30
69.5	44,224	1,187	0.0268	0.9732	31.15
70.5	43,037	734	0.0171	0.9829	30.31
71.5	42,303	151	0.0036	0.9964	29.80
72.5	42,081		0.0000	1.0000	29.69
73.5	42,047	17	0.0004	0.9996	29.69
74.5	42,030	1,691	0.0402	0.9598	29.68
75.5	40,339	1,616	0.0401	0.9599	28.48
76.5	38,714	528	0.0136	0.9864	27.34
77.5	38,005	3,196	0.0841	0.9159	26.97
78.5	34,809	1,662	0.0477	0.9523	24.70



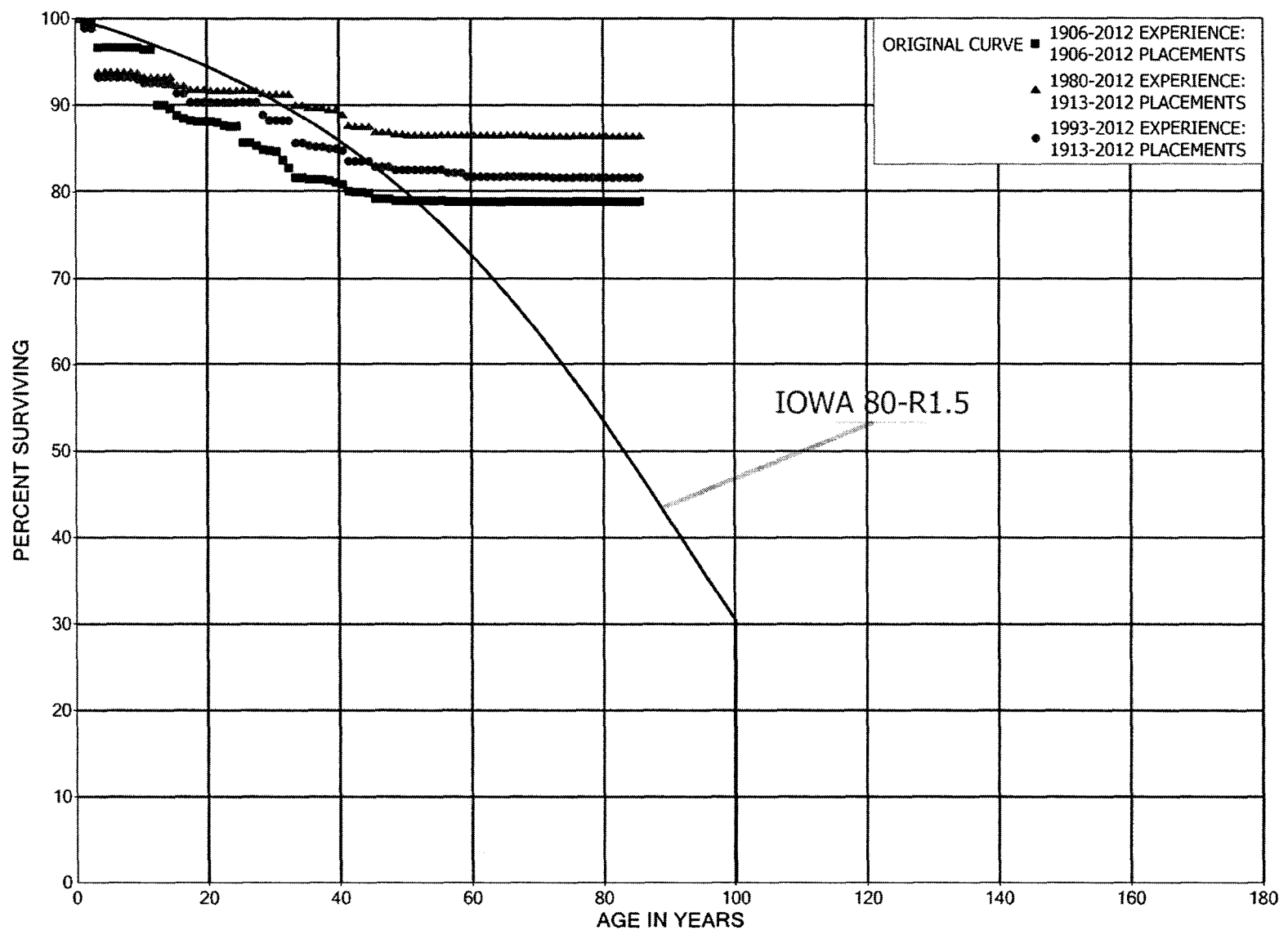
PORTLAND GENERAL ELECTRIC

ACCOUNT 335 MISCELLANEOUS POWER PLANT EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1904-2012			EXPERIENCE BAND 1904-2012			
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	23.52	
80.5	33,056	15,045	0.4551	0.5449	23.49	
81.5	17,323	1,452	0.0838	0.9162	12.80	
82.5	15,811	322	0.0203	0.9797	11.73	
83.5	15,484	311	0.0201	0.9799	11.49	
84.5	15,118	404	0.0267	0.9733	11.26	
85.5	14,714	466	0.0317	0.9683	10.96	
86.5	14,248	45	0.0031	0.9969	10.61	
87.5	12,721	8	0.0006	0.9994	10.58	
88.5	12,713		0.0000	1.0000	10.57	
89.5	12,700		0.0000	1.0000	10.57	
90.5	12,700		0.0000	1.0000	10.57	
91.5	12,700		0.0000	1.0000	10.57	
92.5	12,700	8,272	0.6513	0.3487	10.57	
93.5	1,216		0.0000	1.0000	3.69	
94.5	1,216	1,098	0.9033	0.0967	3.69	
95.5	118		0.0000	1.0000	0.36	
96.5	118		0.0000	1.0000	0.36	
97.5	118		0.0000	1.0000	0.36	
98.5	118		0.0000	1.0000	0.36	
99.5					0.36	

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



III-56

PORTLAND GENERAL ELECTRIC

ACCOUNT 336 ROADS, RAILROADS AND BRIDGES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1906-2012			EXPERIENCE BAND 1906-2012			
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	12,287,968	22	0.0000	1.0000	100.00	
0.5	12,003,330	72,772	0.0061	0.9939	100.00	
1.5	11,717,347	546	0.0000	1.0000	99.39	
2.5	11,227,452	308,533	0.0275	0.9725	99.39	
3.5	10,135,794	38	0.0000	1.0000	96.66	
4.5	9,457,917	251	0.0000	1.0000	96.66	
5.5	8,648,763	128	0.0000	1.0000	96.65	
6.5	8,603,773	450	0.0001	0.9999	96.65	
7.5	8,199,857	133	0.0000	1.0000	96.65	
8.5	8,052,425	4,617	0.0006	0.9994	96.65	
9.5	7,932,062	11,647	0.0015	0.9985	96.59	
10.5	7,732,583	820	0.0001	0.9999	96.45	
11.5	7,572,839	506,273	0.0669	0.9331	96.44	
12.5	6,934,853	1,899	0.0003	0.9997	89.99	
13.5	6,371,485	35,830	0.0056	0.9944	89.97	
14.5	6,193,937	51,028	0.0082	0.9918	89.46	
15.5	6,098,156	23,135	0.0038	0.9962	88.72	
16.5	6,004,384	14,624	0.0024	0.9976	88.39	
17.5	5,660,239	3,891	0.0007	0.9993	88.17	
18.5	5,632,620	827	0.0001	0.9999	88.11	
19.5	5,316,612	2,024	0.0004	0.9996	88.10	
20.5	5,244,020	3,792	0.0007	0.9993	88.07	
21.5	5,240,229	26,161	0.0050	0.9950	88.00	
22.5	5,144,083	511	0.0001	0.9999	87.56	
23.5	5,138,124	2,077	0.0004	0.9996	87.55	
24.5	5,107,971	111,316	0.0218	0.9782	87.52	
25.5	4,978,582	276	0.0001	0.9999	85.61	
26.5	4,954,173	20,130	0.0041	0.9959	85.61	
27.5	4,934,043	27,367	0.0055	0.9945	85.26	
28.5	4,906,676	5,761	0.0012	0.9988	84.79	
29.5	4,900,915	3,869	0.0008	0.9992	84.69	
30.5	4,897,046	57,216	0.0117	0.9883	84.62	
31.5	4,796,209	54,569	0.0114	0.9886	83.63	
32.5	4,740,295	61,810	0.0130	0.9870	82.68	
33.5	4,451,461	504	0.0001	0.9999	81.60	
34.5	4,408,373	8,662	0.0020	0.9980	81.59	
35.5	4,391,543	2,839	0.0006	0.9994	81.43	
36.5	4,388,587	30	0.0000	1.0000	81.38	
37.5	4,387,483	6,989	0.0016	0.9984	81.38	
38.5	4,371,141	8,189	0.0019	0.9981	81.25	

PORTLAND GENERAL ELECTRIC

ACCOUNT 336 ROADS, RAILROADS AND BRIDGES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1906-2012			EXPERIENCE BAND 1906-2012			
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	4,069,165	14,987	0.0037	0.9963	81.10	
40.5	4,054,078	37,936	0.0094	0.9906	80.80	
41.5	4,015,597	1,978	0.0005	0.9995	80.04	
42.5	3,993,703	3,372	0.0008	0.9992	80.00	
43.5	3,937,286	4,835	0.0012	0.9988	79.93	
44.5	3,931,047	34,957	0.0089	0.9911	79.84	
45.5	3,692,203	192	0.0001	0.9999	79.13	
46.5	3,657,703	68	0.0000	1.0000	79.12	
47.5	3,598,851	7,248	0.0020	0.9980	79.12	
48.5	3,563,755	19	0.0000	1.0000	78.96	
49.5	2,974,620	471	0.0002	0.9998	78.96	
50.5	2,963,751	9	0.0000	1.0000	78.95	
51.5	2,958,896	1	0.0000	1.0000	78.95	
52.5	2,954,104	7	0.0000	1.0000	78.95	
53.5	2,930,335	880	0.0003	0.9997	78.95	
54.5	2,253,760	644	0.0003	0.9997	78.92	
55.5	1,708,087	543	0.0003	0.9997	78.90	
56.5	1,676,474	10	0.0000	1.0000	78.88	
57.5	1,674,517		0.0000	1.0000	78.88	
58.5	1,668,724	616	0.0004	0.9996	78.88	
59.5	1,644,118		0.0000	1.0000	78.85	
60.5	1,644,118	168	0.0001	0.9999	78.85	
61.5	1,643,950		0.0000	1.0000	78.84	
62.5	1,643,826		0.0000	1.0000	78.84	
63.5	1,643,674		0.0000	1.0000	78.84	
64.5	1,643,674		0.0000	1.0000	78.84	
65.5	1,636,475		0.0000	1.0000	78.84	
66.5	1,630,097		0.0000	1.0000	78.84	
67.5	1,630,097		0.0000	1.0000	78.84	
68.5	1,629,937	240	0.0001	0.9999	78.84	
69.5	1,628,659		0.0000	1.0000	78.83	
70.5	1,628,659		0.0000	1.0000	78.83	
71.5	1,628,632	908	0.0006	0.9994	78.83	
72.5	1,624,442		0.0000	1.0000	78.78	
73.5	1,621,899		0.0000	1.0000	78.78	
74.5	1,621,441		0.0000	1.0000	78.78	
75.5	1,565,279		0.0000	1.0000	78.78	
76.5	1,563,544		0.0000	1.0000	78.78	
77.5	1,563,544		0.0000	1.0000	78.78	
78.5	1,563,544		0.0000	1.0000	78.78	

PORTLAND GENERAL ELECTRIC

ACCOUNT 336 ROADS, RAILROADS AND BRIDGES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1906-2012			EXPERIENCE BAND 1906-2012		
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	78.78
80.5	1,563,544		0.0000	1.0000	78.78
81.5	1,563,544		0.0000	1.0000	78.78
82.5	1,558,608		0.0000	1.0000	78.78
83.5	1,558,608		0.0000	1.0000	78.78
84.5	1,554,030		0.0000	1.0000	78.78
85.5	1,552,531	766	0.0005	0.9995	78.78
86.5	1,548,219		0.0000	1.0000	78.74
87.5	134,920		0.0000	1.0000	78.74
88.5	134,920		0.0000	1.0000	78.74
89.5	134,920		0.0000	1.0000	78.74
90.5	97,692		0.0000	1.0000	78.74
91.5	97,692		0.0000	1.0000	78.74
92.5	97,692		0.0000	1.0000	78.74
93.5	97,692		0.0000	1.0000	78.74
94.5	97,692	74,405	0.7616	0.2384	78.74
95.5	23,287		0.0000	1.0000	18.77
96.5	23,287		0.0000	1.0000	18.77
97.5	23,287		0.0000	1.0000	18.77
98.5	23,287		0.0000	1.0000	18.77
99.5					18.77

PORTLAND GENERAL ELECTRIC

ACCOUNT 336 ROADS, RAILROADS AND BRIDGES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1913-2012			EXPERIENCE BAND 1980-2012		
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	6,618,537		0.0000	1.0000	100.00
0.5	6,558,386	72,736	0.0111	0.9889	100.00
1.5	6,315,023	516	0.0001	0.9999	98.89
2.5	5,846,106	308,459	0.0528	0.9472	98.88
3.5	4,754,522		0.0000	1.0000	93.67
4.5	4,119,522		0.0000	1.0000	93.67
5.5	3,310,619		0.0000	1.0000	93.67
6.5	3,266,105		0.0000	1.0000	93.67
7.5	2,862,640		0.0000	1.0000	93.67
8.5	2,715,885	4,259	0.0016	0.9984	93.67
9.5	2,619,128	11,304	0.0043	0.9957	93.52
10.5	2,482,238		0.0000	1.0000	93.11
11.5	2,332,035		0.0000	1.0000	93.11
12.5	2,234,740	1,629	0.0007	0.9993	93.11
13.5	1,707,842	109	0.0001	0.9999	93.05
14.5	1,625,872	16,279	0.0100	0.9900	93.04
15.5	1,602,041		0.0000	1.0000	92.11
16.5	2,421,504	13,452	0.0056	0.9944	92.11
17.5	2,089,174		0.0000	1.0000	91.60
18.5	2,070,293		0.0000	1.0000	91.60
19.5	1,759,902	1,729	0.0010	0.9990	91.60
20.5	1,711,745		0.0000	1.0000	91.51
21.5	2,387,678		0.0000	1.0000	91.51
22.5	3,090,745		0.0000	1.0000	91.51
23.5	3,122,856		0.0000	1.0000	91.51
24.5	3,096,727		0.0000	1.0000	91.51
25.5	3,084,447		0.0000	1.0000	91.51
26.5	3,084,920		0.0000	1.0000	91.51
27.5	3,085,463	9,446	0.0031	0.9969	91.51
28.5	3,076,017	5,132	0.0017	0.9983	91.23
29.5	3,071,009		0.0000	1.0000	91.08
30.5	3,071,161		0.0000	1.0000	91.08
31.5	3,027,539		0.0000	1.0000	91.08
32.5	3,033,389	42,840	0.0141	0.9859	91.08
33.5	2,777,431		0.0000	1.0000	89.79
34.5	2,734,847	7,547	0.0028	0.9972	89.79
35.5	2,719,292	783	0.0003	0.9997	89.54
36.5	2,719,430		0.0000	1.0000	89.52
37.5	2,718,355	6,749	0.0025	0.9975	89.52
38.5	2,702,281	1,886	0.0007	0.9993	89.29

PORTLAND GENERAL ELECTRIC

ACCOUNT 336 ROADS, RAILROADS AND BRIDGES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1913-2012			EXPERIENCE BAND 1980-2012			
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	2,409,889	14,900	0.0062	0.9938	89.23	
40.5	2,397,672	32,405	0.0135	0.9865	88.68	
41.5	2,365,180	1,775	0.0008	0.9992	87.48	
42.5	2,399,656		0.0000	1.0000	87.42	
43.5	2,349,254		0.0000	1.0000	87.42	
44.5	2,347,851	18,248	0.0078	0.9922	87.42	
45.5	2,125,715	145	0.0001	0.9999	86.74	
46.5	2,091,263		0.0000	1.0000	86.73	
47.5	2,032,479	6,444	0.0032	0.9968	86.73	
48.5	1,998,186		0.0000	1.0000	86.45	
49.5	1,414,006	97	0.0001	0.9999	86.45	
50.5	1,403,512		0.0000	1.0000	86.45	
51.5	1,403,245		0.0000	1.0000	86.45	
52.5	1,399,953		0.0000	1.0000	86.45	
53.5	1,379,736	88	0.0001	0.9999	86.45	
54.5	2,118,064	644	0.0003	0.9997	86.44	
55.5	1,572,390	543	0.0003	0.9997	86.42	
56.5	1,540,778		0.0000	1.0000	86.39	
57.5	1,576,825		0.0000	1.0000	86.39	
58.5	1,571,032	616	0.0004	0.9996	86.39	
59.5	1,546,426		0.0000	1.0000	86.35	
60.5	1,546,426	168	0.0001	0.9999	86.35	
61.5	1,546,258		0.0000	1.0000	86.34	
62.5	1,546,134		0.0000	1.0000	86.34	
63.5	1,545,982		0.0000	1.0000	86.34	
64.5	1,545,982		0.0000	1.0000	86.34	
65.5	1,538,783		0.0000	1.0000	86.34	
66.5	1,630,097		0.0000	1.0000	86.34	
67.5	1,630,097		0.0000	1.0000	86.34	
68.5	1,629,937	240	0.0001	0.9999	86.34	
69.5	1,628,659		0.0000	1.0000	86.33	
70.5	1,628,659		0.0000	1.0000	86.33	
71.5	1,628,632	908	0.0006	0.9994	86.33	
72.5	1,624,442		0.0000	1.0000	86.28	
73.5	1,621,899		0.0000	1.0000	86.28	
74.5	1,621,441		0.0000	1.0000	86.28	
75.5	1,565,279		0.0000	1.0000	86.28	
76.5	1,563,544		0.0000	1.0000	86.28	
77.5	1,563,544		0.0000	1.0000	86.28	
78.5	1,563,544		0.0000	1.0000	86.28	

PORTLAND GENERAL ELECTRIC

ACCOUNT 336 ROADS, RAILROADS AND BRIDGES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1913-2012			EXPERIENCE BAND 1980-2012		
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	86.28
80.5	1,563,544		0.0000	1.0000	86.28
81.5	1,563,544		0.0000	1.0000	86.28
82.5	1,558,608		0.0000	1.0000	86.28
83.5	1,558,608		0.0000	1.0000	86.28
84.5	1,554,030		0.0000	1.0000	86.28
85.5	1,552,531	766	0.0005	0.9995	86.28
86.5	1,548,219		0.0000	1.0000	86.24
87.5	134,920		0.0000	1.0000	86.24
88.5	134,920		0.0000	1.0000	86.24
89.5	134,920		0.0000	1.0000	86.24
90.5	97,692		0.0000	1.0000	86.24
91.5	97,692		0.0000	1.0000	86.24
92.5	97,692		0.0000	1.0000	86.24
93.5	97,692		0.0000	1.0000	86.24
94.5	97,692	74,405	0.7616	0.2384	86.24
95.5	23,287		0.0000	1.0000	20.56
96.5	23,287		0.0000	1.0000	20.56
97.5	23,287		0.0000	1.0000	20.56
98.5	23,287		0.0000	1.0000	20.56
99.5					20.56



PORTLAND GENERAL ELECTRIC

ACCOUNT 336 ROADS, RAILROADS AND BRIDGES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1913-2012			EXPERIENCE BAND 1993-2012		
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	6,273,652		0.0000	1.0000	100.00
0.5	6,094,882	72,736	0.0119	0.9881	100.00
1.5	5,808,935	516	0.0001	0.9999	98.81
2.5	5,424,041	308,459	0.0569	0.9431	98.80
3.5	4,337,906		0.0000	1.0000	93.18
4.5	3,688,142		0.0000	1.0000	93.18
5.5	2,897,311		0.0000	1.0000	93.18
6.5	2,876,583		0.0000	1.0000	93.18
7.5	2,473,117		0.0000	1.0000	93.18
8.5	2,325,818	4,259	0.0018	0.9982	93.18
9.5	2,205,813	11,304	0.0051	0.9949	93.01
10.5	2,011,945		0.0000	1.0000	92.53
11.5	1,896,643		0.0000	1.0000	92.53
12.5	1,774,376	1,629	0.0009	0.9991	92.53
13.5	1,435,742	109	0.0001	0.9999	92.45
14.5	1,336,499	16,279	0.0122	0.9878	92.44
15.5	1,296,416		0.0000	1.0000	91.31
16.5	1,225,778	13,452	0.0110	0.9890	91.31
17.5	925,646		0.0000	1.0000	90.31
18.5	901,918		0.0000	1.0000	90.31
19.5	587,086		0.0000	1.0000	90.31
20.5	516,518		0.0000	1.0000	90.31
21.5	517,063		0.0000	1.0000	90.31
22.5	468,597		0.0000	1.0000	90.31
23.5	525,394		0.0000	1.0000	90.31
24.5	506,040		0.0000	1.0000	90.31
25.5	522,384		0.0000	1.0000	90.31
26.5	534,451		0.0000	1.0000	90.31
27.5	594,309	9,446	0.0159	0.9841	90.31
28.5	622,065	5,132	0.0082	0.9918	88.88
29.5	1,507,034		0.0000	1.0000	88.14
30.5	1,517,676		0.0000	1.0000	88.14
31.5	1,478,900		0.0000	1.0000	88.14
32.5	1,482,346	42,840	0.0289	0.9711	88.14
33.5	1,236,621		0.0000	1.0000	85.60
34.5	1,869,970	7,547	0.0040	0.9960	85.60
35.5	2,627,307	783	0.0003	0.9997	85.25
36.5	2,663,966		0.0000	1.0000	85.23
37.5	2,664,838	6,749	0.0025	0.9975	85.23
38.5	2,654,530	1,886	0.0007	0.9993	85.01

PORTLAND GENERAL ELECTRIC

ACCOUNT 336 ROADS, RAILROADS AND BRIDGES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1913-2012			EXPERIENCE BAND 1993-2012			
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	2,383,463	7,371	0.0031	0.9969	84.95	
40.5	2,376,535	32,405	0.0136	0.9864	84.69	
41.5	2,343,585	1,775	0.0008	0.9992	83.53	
42.5	2,322,018		0.0000	1.0000	83.47	
43.5	2,269,125		0.0000	1.0000	83.47	
44.5	2,267,722	18,248	0.0080	0.9920	83.47	
45.5	2,052,779	145	0.0001	0.9999	82.80	
46.5	2,024,705		0.0000	1.0000	82.79	
47.5	1,965,921	6,444	0.0033	0.9967	82.79	
48.5	1,931,788		0.0000	1.0000	82.52	
49.5	1,343,710	97	0.0001	0.9999	82.52	
50.5	1,333,216		0.0000	1.0000	82.51	
51.5	1,328,397		0.0000	1.0000	82.51	
52.5	1,326,888		0.0000	1.0000	82.51	
53.5	1,305,909	88	0.0001	0.9999	82.51	
54.5	630,583		0.0000	1.0000	82.51	
55.5	141,721	543	0.0038	0.9962	82.51	
56.5	112,751		0.0000	1.0000	82.19	
57.5	110,805		0.0000	1.0000	82.19	
58.5	105,011	616	0.0059	0.9941	82.19	
59.5	80,406		0.0000	1.0000	81.71	
60.5	80,406		0.0000	1.0000	81.71	
61.5	80,406		0.0000	1.0000	81.71	
62.5	85,218		0.0000	1.0000	81.71	
63.5	85,066		0.0000	1.0000	81.71	
64.5	89,644		0.0000	1.0000	81.71	
65.5	83,944		0.0000	1.0000	81.71	
66.5	81,112		0.0000	1.0000	81.71	
67.5	1,494,411		0.0000	1.0000	81.71	
68.5	1,494,251	240	0.0002	0.9998	81.71	
69.5	1,492,973		0.0000	1.0000	81.70	
70.5	1,530,967		0.0000	1.0000	81.70	
71.5	1,530,940	908	0.0006	0.9994	81.70	
72.5	1,526,750		0.0000	1.0000	81.65	
73.5	1,524,207		0.0000	1.0000	81.65	
74.5	1,523,749		0.0000	1.0000	81.65	
75.5	1,467,587		0.0000	1.0000	81.65	
76.5	1,465,852		0.0000	1.0000	81.65	
77.5	1,465,852		0.0000	1.0000	81.65	
78.5	1,465,852		0.0000	1.0000	81.65	

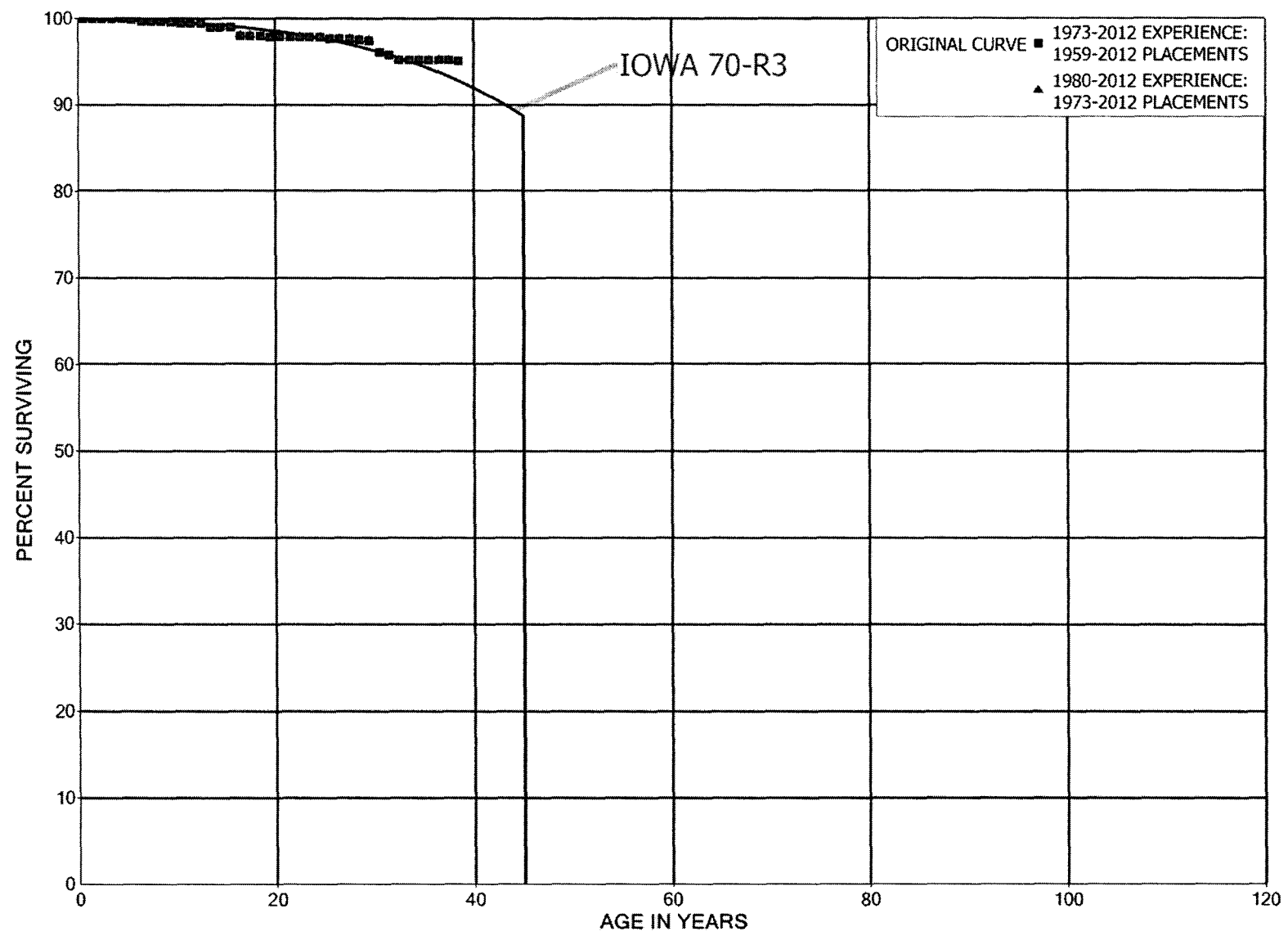
PORTLAND GENERAL ELECTRIC

ACCOUNT 336 ROADS, RAILROADS AND BRIDGES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1913-2012			EXPERIENCE BAND 1993-2012		
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	81.65
80.5	1,563,544		0.0000	1.0000	81.65
81.5	1,563,544		0.0000	1.0000	81.65
82.5	1,558,608		0.0000	1.0000	81.65
83.5	1,558,608		0.0000	1.0000	81.65
84.5	1,554,030		0.0000	1.0000	81.65
85.5	1,552,531	766	0.0005	0.9995	81.65
86.5	1,548,219		0.0000	1.0000	81.61
87.5	134,920		0.0000	1.0000	81.61
88.5	134,920		0.0000	1.0000	81.61
89.5	134,920		0.0000	1.0000	81.61
90.5	97,692		0.0000	1.0000	81.61
91.5	97,692		0.0000	1.0000	81.61
92.5	97,692		0.0000	1.0000	81.61
93.5	97,692		0.0000	1.0000	81.61
94.5	97,692	74,405	0.7616	0.2384	81.61
95.5	23,287		0.0000	1.0000	19.45
96.5	23,287		0.0000	1.0000	19.45
97.5	23,287		0.0000	1.0000	19.45
98.5	23,287		0.0000	1.0000	19.45
99.5					19.45

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



99-III

PORTLAND GENERAL ELECTRIC

ACCOUNT 341 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1959-2012			EXPERIENCE BAND 1973-2012			
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	63,676,428	46	0.0000	1.0000	100.00	
0.5	62,146,769	13,411	0.0002	0.9998	100.00	
1.5	61,689,678	2,363	0.0000	1.0000	99.98	
2.5	86,637,469	37,392	0.0004	0.9996	99.97	
3.5	84,724,258	22,319	0.0003	0.9997	99.93	
4.5	84,322,489	63,128	0.0007	0.9993	99.91	
5.5	41,847,059	97,455	0.0023	0.9977	99.83	
6.5	41,463,560	670	0.0000	1.0000	99.60	
7.5	40,616,185		0.0000	1.0000	99.60	
8.5	39,994,658	57,461	0.0014	0.9986	99.60	
9.5	38,702,302	19,888	0.0005	0.9995	99.45	
10.5	38,682,414	1	0.0000	1.0000	99.40	
11.5	38,604,983	1,212	0.0000	1.0000	99.40	
12.5	38,495,366	158,118	0.0041	0.9959	99.40	
13.5	38,148,660	5,812	0.0002	0.9998	98.99	
14.5	37,775,554	480	0.0000	1.0000	98.98	
15.5	37,321,753	363,960	0.0098	0.9902	98.97	
16.5	36,458,037	1,979	0.0001	0.9999	98.01	
17.5	26,696,189	26,639	0.0010	0.9990	98.00	
18.5	26,628,183	9,019	0.0003	0.9997	97.91	
19.5	26,258,329	1,069	0.0000	1.0000	97.87	
20.5	26,126,750	2,276	0.0001	0.9999	97.87	
21.5	25,813,681		0.0000	1.0000	97.86	
22.5	25,776,378	3,751	0.0001	0.9999	97.86	
23.5	25,759,721		0.0000	1.0000	97.85	
24.5	25,493,041	55,637	0.0022	0.9978	97.85	
25.5	24,864,641	7,303	0.0003	0.9997	97.63	
26.5	24,352,858		0.0000	1.0000	97.60	
27.5	24,348,587	23,325	0.0010	0.9990	97.60	
28.5	24,286,417	15,458	0.0006	0.9994	97.51	
29.5	24,270,958	341,405	0.0141	0.9859	97.45	
30.5	23,929,554	99,379	0.0042	0.9958	96.08	
31.5	21,636,314	106,709	0.0049	0.9951	95.68	
32.5	21,182,084		0.0000	1.0000	95.21	
33.5	20,939,962	3,730	0.0002	0.9998	95.21	
34.5	20,011,229	3,065	0.0002	0.9998	95.19	
35.5	14,548,168		0.0000	1.0000	95.18	
36.5	14,548,168	3,574	0.0002	0.9998	95.18	
37.5	14,544,595	12,882	0.0009	0.9991	95.15	
38.5					95.07	

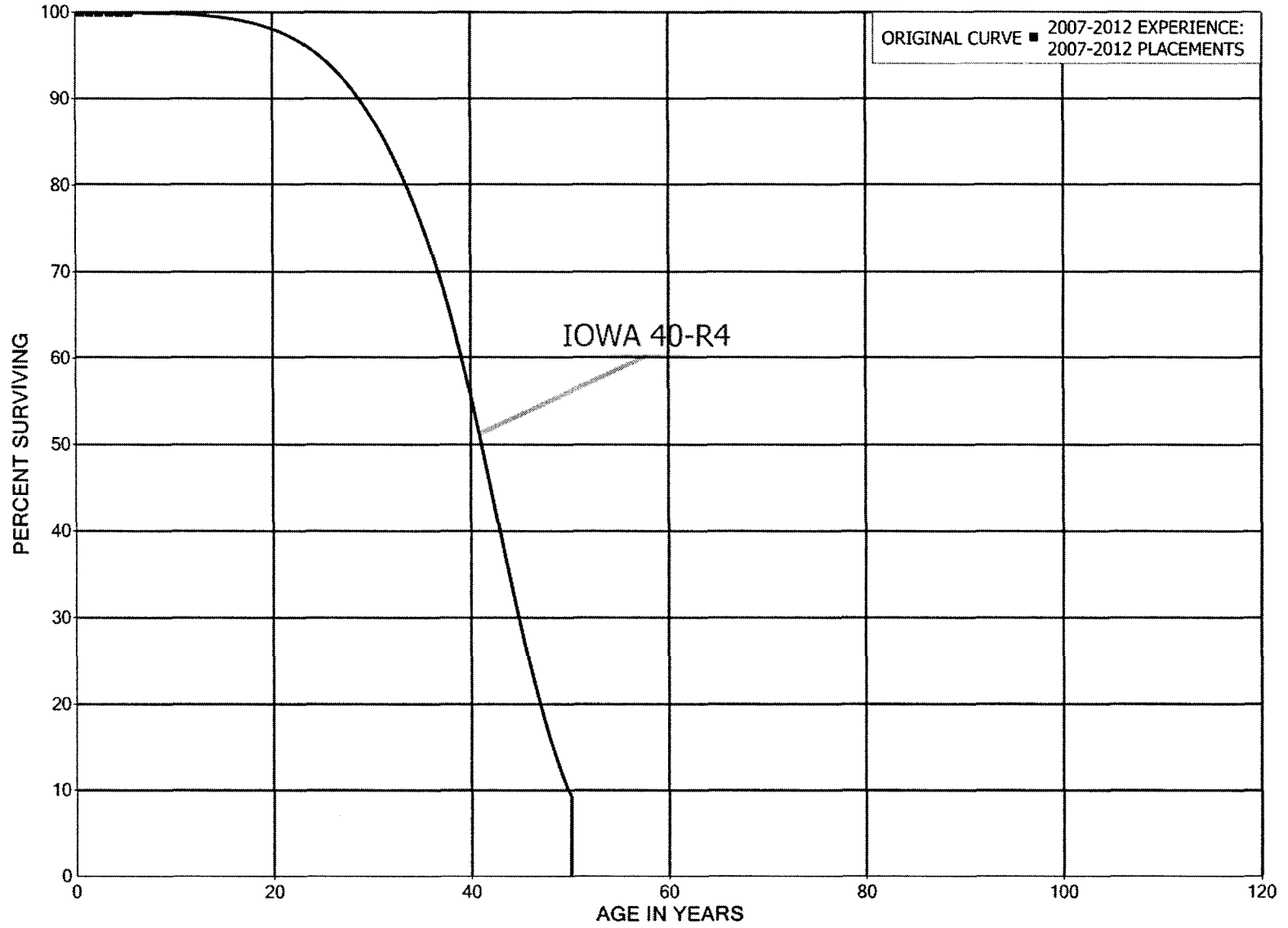
PORTLAND GENERAL ELECTRIC

ACCOUNT 341 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1973-2012			EXPERIENCE BAND 1980-2012		
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	41,227,321		0.0000	1.0000	100.00
0.5	39,961,678		0.0000	1.0000	100.00
1.5	40,469,833		0.0000	1.0000	100.00
2.5	71,662,500	37,392	0.0005	0.9995	100.00
3.5	69,749,288	22,319	0.0003	0.9997	99.95
4.5	69,346,307	57,251	0.0008	0.9992	99.92
5.5	41,762,169	97,421	0.0023	0.9977	99.83
6.5	41,460,955	668	0.0000	1.0000	99.60
7.5	40,613,581		0.0000	1.0000	99.60
8.5	39,992,055	57,460	0.0014	0.9986	99.60
9.5	38,699,698	18,497	0.0005	0.9995	99.46
10.5	38,681,202		0.0000	1.0000	99.41
11.5	38,603,771		0.0000	1.0000	99.41
12.5	38,495,366	158,118	0.0041	0.9959	99.41
13.5	38,147,884	5,812	0.0002	0.9998	99.00
14.5	37,774,779	480	0.0000	1.0000	98.98
15.5	37,320,978	363,932	0.0098	0.9902	98.98
16.5	36,457,290	1,979	0.0001	0.9999	98.02
17.5	26,695,442	26,639	0.0010	0.9990	98.01
18.5	26,627,436	9,019	0.0003	0.9997	97.92
19.5	26,257,582	1,062	0.0000	1.0000	97.88
20.5	26,126,010	2,072	0.0001	0.9999	97.88
21.5	25,813,145		0.0000	1.0000	97.87
22.5	25,775,842	3,751	0.0001	0.9999	97.87
23.5	25,759,185		0.0000	1.0000	97.86
24.5	25,492,505	55,637	0.0022	0.9978	97.86
25.5	24,864,105	7,303	0.0003	0.9997	97.64
26.5	24,352,323		0.0000	1.0000	97.61
27.5	24,348,051	23,325	0.0010	0.9990	97.61
28.5	24,285,881	15,458	0.0006	0.9994	97.52
29.5	24,270,423	341,405	0.0141	0.9859	97.46
30.5	23,929,018	98,844	0.0041	0.9959	96.09
31.5	21,636,314	106,709	0.0049	0.9951	95.69
32.5	21,182,084		0.0000	1.0000	95.22
33.5	20,939,962	3,730	0.0002	0.9998	95.22
34.5	20,011,229	3,065	0.0002	0.9998	95.20
35.5	14,548,168		0.0000	1.0000	95.19
36.5	14,548,168	3,574	0.0002	0.9998	95.19
37.5	14,544,595	12,882	0.0009	0.9991	95.16
38.5					95.08

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



69-III

PORTLAND GENERAL ELECTRIC

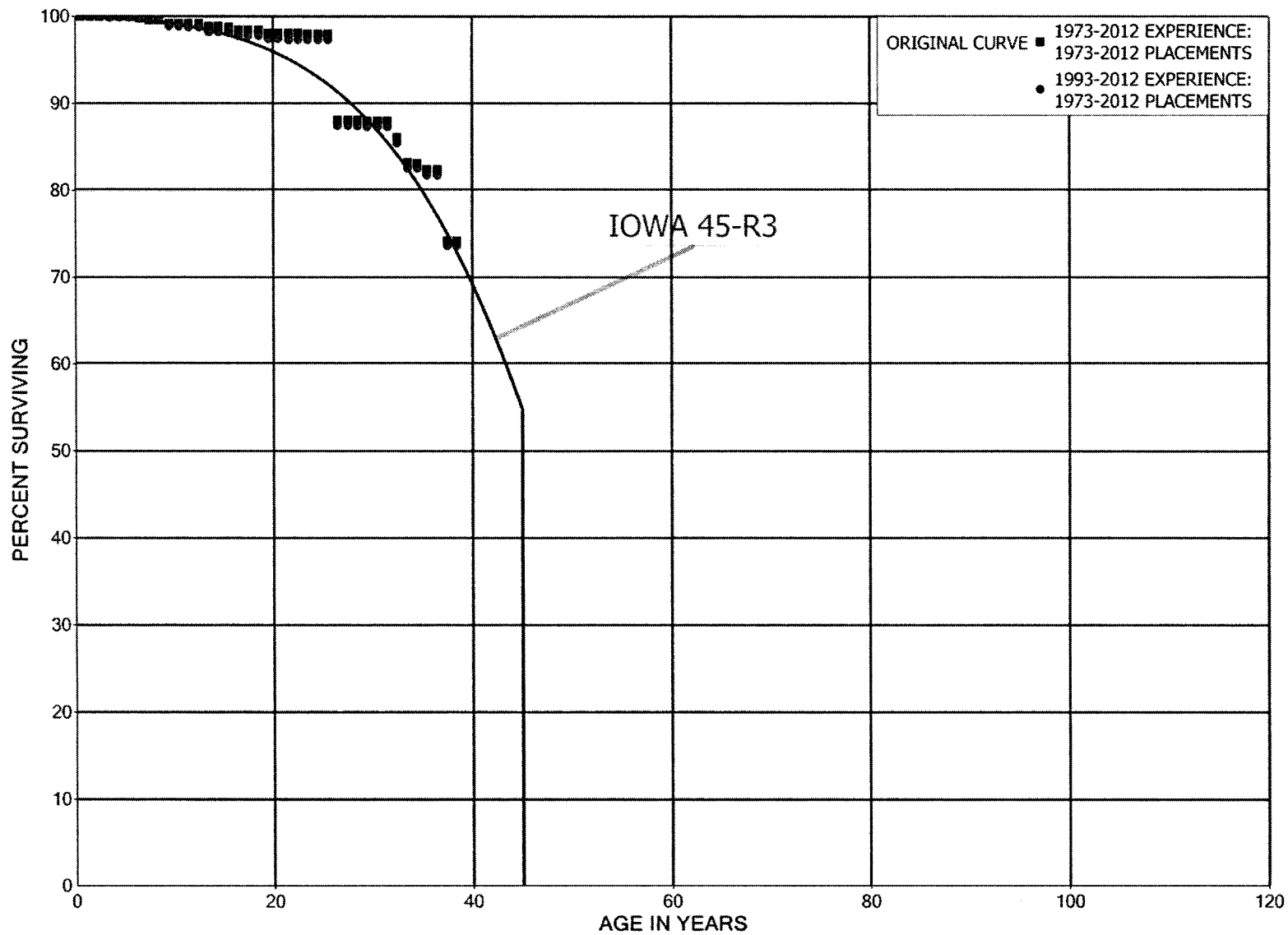
ACCOUNT 341.01 STRUCTURES AND IMPROVEMENTS - WIND

ORIGINAL LIFE TABLE

PLACEMENT BAND 2007-2012			EXPERIENCE BAND 2007-2012		
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	32,813,735		0.0000	1.0000	100.00
0.5	32,704,456		0.0000	1.0000	100.00
1.5	32,458,390		0.0000	1.0000	100.00
2.5	17,140,226		0.0000	1.0000	100.00
3.5	7,182,119		0.0000	1.0000	100.00
4.5	7,154,228		0.0000	1.0000	100.00
5.5					100.00



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



III-71

PORTLAND GENERAL ELECTRIC

ACCOUNT 342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1973-2012			EXPERIENCE BAND 1973-2012		
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	169,504,940		0.0000	1.0000	100.00
0.5	168,424,181	54,280	0.0003	0.9997	100.00
1.5	166,882,985	56,977	0.0003	0.9997	99.97
2.5	128,956,146	36,513	0.0003	0.9997	99.93
3.5	126,529,834	3,557	0.0000	1.0000	99.91
4.5	126,006,850	11,768	0.0001	0.9999	99.90
5.5	116,204,231	223,874	0.0019	0.9981	99.89
6.5	115,459,357	168,476	0.0015	0.9985	99.70
7.5	114,546,120	12,390	0.0001	0.9999	99.56
8.5	112,116,520	395,567	0.0035	0.9965	99.54
9.5	111,625,994	3,648	0.0000	1.0000	99.19
10.5	111,598,008	47,013	0.0004	0.9996	99.19
11.5	110,052,448		0.0000	1.0000	99.15
12.5	108,382,230	341,320	0.0031	0.9969	99.15
13.5	107,686,041	24,000	0.0002	0.9998	98.84
14.5	107,596,748	69,019	0.0006	0.9994	98.81
15.5	107,004,299	328,712	0.0031	0.9969	98.75
16.5	105,930,751	59,332	0.0006	0.9994	98.45
17.5	74,712,234		0.0000	1.0000	98.39
18.5	74,509,513	248,662	0.0033	0.9967	98.39
19.5	72,820,528	6,756	0.0001	0.9999	98.06
20.5	57,463,686	205	0.0000	1.0000	98.05
21.5	57,463,367	13,767	0.0002	0.9998	98.05
22.5	57,254,299	28,719	0.0005	0.9995	98.03
23.5	57,225,580	641	0.0000	1.0000	97.98
24.5	57,224,939		0.0000	1.0000	97.98
25.5	57,216,289	5,818,044	0.1017	0.8983	97.98
26.5	51,363,117		0.0000	1.0000	88.02
27.5	50,325,759		0.0000	1.0000	88.02
28.5	50,325,759	31,742	0.0006	0.9994	88.02
29.5	50,291,337	12,453	0.0002	0.9998	87.96
30.5	50,246,848	27,457	0.0005	0.9995	87.94
31.5	50,038,530	1,041,108	0.0208	0.9792	87.89
32.5	45,234,051	1,534,037	0.0339	0.9661	86.06
33.5	43,018,885	13,733	0.0003	0.9997	83.14
34.5	42,926,933	390,198	0.0091	0.9909	83.12
35.5	13,510,933		0.0000	1.0000	82.36
36.5	13,510,933	1,342,712	0.0994	0.9006	82.36
37.5	12,168,221		0.0000	1.0000	74.18
38.5					74.18

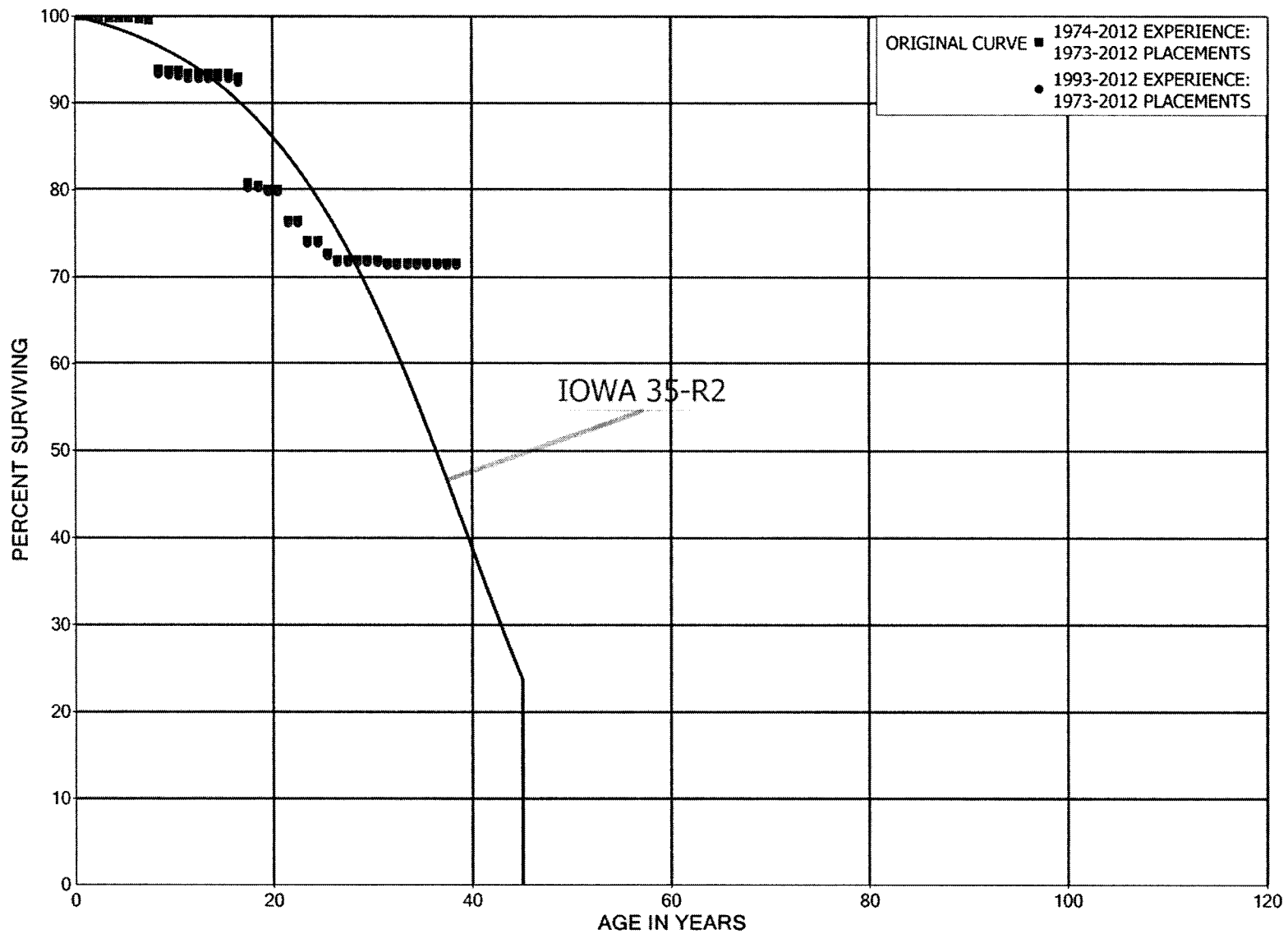
PORTLAND GENERAL ELECTRIC

ACCOUNT 342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1973-2012			EXPERIENCE BAND 1993-2012		
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	93,133,795		0.0000	1.0000	100.00
0.5	109,848,547	54,025	0.0005	0.9995	100.00
1.5	108,308,825	56,272	0.0005	0.9995	99.95
2.5	70,577,992	10,928	0.0002	0.9998	99.90
3.5	68,177,265		0.0000	1.0000	99.88
4.5	67,664,443		0.0000	1.0000	99.88
5.5	57,882,242	8,677	0.0001	0.9999	99.88
6.5	57,380,532	168,476	0.0029	0.9971	99.87
7.5	56,471,148	2,023	0.0000	1.0000	99.58
8.5	54,108,297	395,567	0.0073	0.9927	99.57
9.5	53,649,153	3,648	0.0001	0.9999	98.84
10.5	53,725,116	47,013	0.0009	0.9991	98.84
11.5	52,360,417		0.0000	1.0000	98.75
12.5	55,043,553	341,320	0.0062	0.9938	98.75
13.5	55,028,493		0.0000	1.0000	98.14
14.5	55,041,418	18,255	0.0003	0.9997	98.14
15.5	89,501,099	328,712	0.0037	0.9963	98.11
16.5	88,427,550	59,332	0.0007	0.9993	97.75
17.5	57,209,034		0.0000	1.0000	97.68
18.5	73,468,679	248,662	0.0034	0.9966	97.68
19.5	72,820,528	6,756	0.0001	0.9999	97.35
20.5	57,463,686	205	0.0000	1.0000	97.34
21.5	57,463,367	13,767	0.0002	0.9998	97.34
22.5	57,254,299	28,719	0.0005	0.9995	97.32
23.5	57,225,580	641	0.0000	1.0000	97.27
24.5	57,224,939		0.0000	1.0000	97.27
25.5	57,216,289	5,818,044	0.1017	0.8983	97.27
26.5	51,363,117		0.0000	1.0000	87.38
27.5	50,325,759		0.0000	1.0000	87.38
28.5	50,325,759	31,742	0.0006	0.9994	87.38
29.5	50,291,337	12,453	0.0002	0.9998	87.32
30.5	50,246,848	27,457	0.0005	0.9995	87.30
31.5	50,038,530	1,041,108	0.0208	0.9792	87.25
32.5	45,234,051	1,534,037	0.0339	0.9661	85.44
33.5	43,018,885	13,733	0.0003	0.9997	82.54
34.5	42,926,933	390,198	0.0091	0.9909	82.51
35.5	13,510,933		0.0000	1.0000	81.76
36.5	13,510,933	1,342,712	0.0994	0.9006	81.76
37.5	12,168,221		0.0000	1.0000	73.64
38.5					73.64

PORTLAND GENERAL ELECTRIC  
ACCOUNT 344 GENERATORS  
ORIGINAL AND SMOOTH SURVIVOR CURVES



III-74

PORTLAND GENERAL ELECTRIC

ACCOUNT 344 GENERATORS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1973-2012			EXPERIENCE BAND 1974-2012		
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	427,508,954	55	0.0000	1.0000	100.00
0.5	423,279,517	62,055	0.0001	0.9999	100.00
1.5	383,929,744	559,704	0.0015	0.9985	99.99
2.5	387,426,631	367,026	0.0009	0.9991	99.84
3.5	385,459,789	123,519	0.0003	0.9997	99.74
4.5	381,199,963	16,447	0.0000	1.0000	99.71
5.5	194,125,733	134,042	0.0007	0.9993	99.71
6.5	193,393,431	221,813	0.0011	0.9989	99.64
7.5	192,830,434	11,000,000	0.0570	0.9430	99.53
8.5	177,049,392	129,575	0.0007	0.9993	93.85
9.5	158,372,037	177,804	0.0011	0.9989	93.78
10.5	156,449,425	456,565	0.0029	0.9971	93.67
11.5	153,796,118	22,137	0.0001	0.9999	93.40
12.5	151,881,959		0.0000	1.0000	93.39
13.5	109,310,169		0.0000	1.0000	93.39
14.5	109,246,082		0.0000	1.0000	93.39
15.5	108,927,148	509,134	0.0047	0.9953	93.39
16.5	105,843,478	13,734,967	0.1298	0.8702	92.95
17.5	19,358,420	96,810	0.0050	0.9950	80.89
18.5	18,299,833	103,202	0.0056	0.9944	80.48
19.5	18,242,740	1,578	0.0001	0.9999	80.03
20.5	18,194,518	790,277	0.0434	0.9566	80.02
21.5	17,591,005		0.0000	1.0000	76.55
22.5	17,460,453	553,190	0.0317	0.9683	76.55
23.5	16,906,543		0.0000	1.0000	74.12
24.5	16,803,200	317,835	0.0189	0.9811	74.12
25.5	16,485,365	176,129	0.0107	0.9893	72.72
26.5	16,114,011		0.0000	1.0000	71.94
27.5	16,114,011		0.0000	1.0000	71.94
28.5	16,114,011	3,053	0.0002	0.9998	71.94
29.5	16,110,957		0.0000	1.0000	71.93
30.5	15,967,161	65,575	0.0041	0.9959	71.93
31.5	15,892,004	4,073	0.0003	0.9997	71.63
32.5	15,559,560		0.0000	1.0000	71.62
33.5	15,346,916		0.0000	1.0000	71.62
34.5	15,338,022		0.0000	1.0000	71.62
35.5	813,867		0.0000	1.0000	71.62
36.5	651,097		0.0000	1.0000	71.62
37.5	651,097		0.0000	1.0000	71.62
38.5					71.62

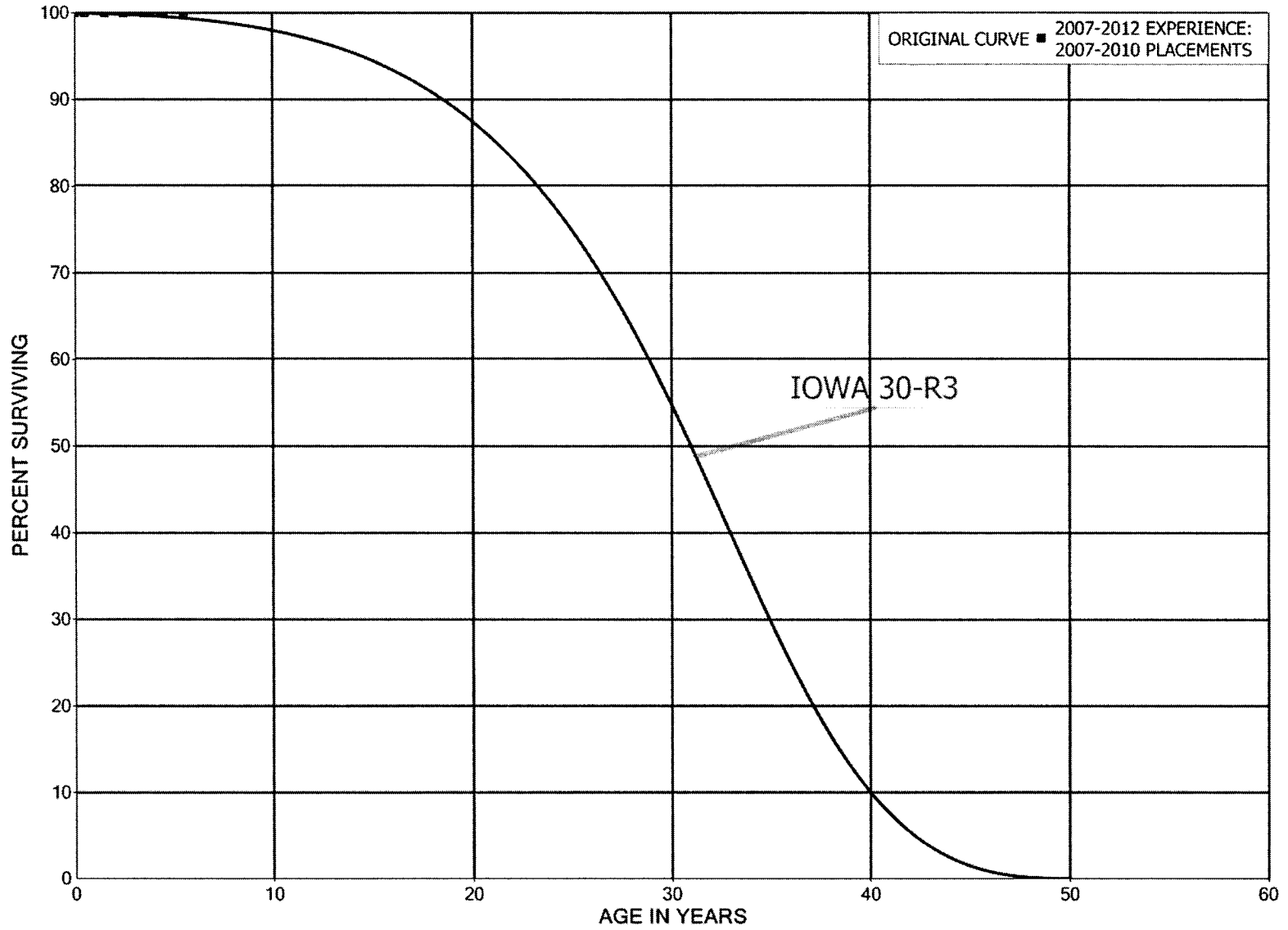
PORTLAND GENERAL ELECTRIC

ACCOUNT 344 GENERATORS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1973-2012			EXPERIENCE BAND 1993-2012		
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	409,069,905		0.0000	1.0000	100.00
0.5	404,619,670	62,050	0.0002	0.9998	100.00
1.5	365,269,902	551,283	0.0015	0.9985	99.98
2.5	368,787,501	355,878	0.0010	0.9990	99.83
3.5	366,832,527	123,519	0.0003	0.9997	99.74
4.5	362,623,051	15,954	0.0000	1.0000	99.70
5.5	175,549,314	80,469	0.0005	0.9995	99.70
6.5	174,870,586	221,813	0.0013	0.9987	99.65
7.5	174,307,588	11,000,000	0.0631	0.9369	99.53
8.5	158,526,546	129,575	0.0008	0.9992	93.25
9.5	139,849,192	177,804	0.0013	0.9987	93.17
10.5	138,070,376	456,565	0.0033	0.9967	93.05
11.5	135,426,651	22,137	0.0002	0.9998	92.74
12.5	133,840,863		0.0000	1.0000	92.73
13.5	91,481,717		0.0000	1.0000	92.73
14.5	91,428,102		0.0000	1.0000	92.73
15.5	107,119,353	509,134	0.0048	0.9952	92.73
16.5	104,198,453	13,711,927	0.1316	0.8684	92.29
17.5	18,287,854		0.0000	1.0000	80.14
18.5	17,981,998	103,202	0.0057	0.9943	80.14
19.5	18,242,740	1,578	0.0001	0.9999	79.68
20.5	18,194,518	790,277	0.0434	0.9566	79.68
21.5	17,591,005		0.0000	1.0000	76.22
22.5	17,460,453	553,190	0.0317	0.9683	76.22
23.5	16,906,543		0.0000	1.0000	73.80
24.5	16,803,200	317,835	0.0189	0.9811	73.80
25.5	16,485,365	176,129	0.0107	0.9893	72.41
26.5	16,114,011		0.0000	1.0000	71.63
27.5	16,114,011		0.0000	1.0000	71.63
28.5	16,114,011	3,053	0.0002	0.9998	71.63
29.5	16,110,957		0.0000	1.0000	71.62
30.5	15,967,161	65,575	0.0041	0.9959	71.62
31.5	15,892,004	4,073	0.0003	0.9997	71.32
32.5	15,559,560		0.0000	1.0000	71.31
33.5	15,346,916		0.0000	1.0000	71.31
34.5	15,338,022		0.0000	1.0000	71.31
35.5	813,867		0.0000	1.0000	71.31
36.5	651,097		0.0000	1.0000	71.31
37.5	651,097		0.0000	1.0000	71.31
38.5					71.31

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



III-77

PORTLAND GENERAL ELECTRIC

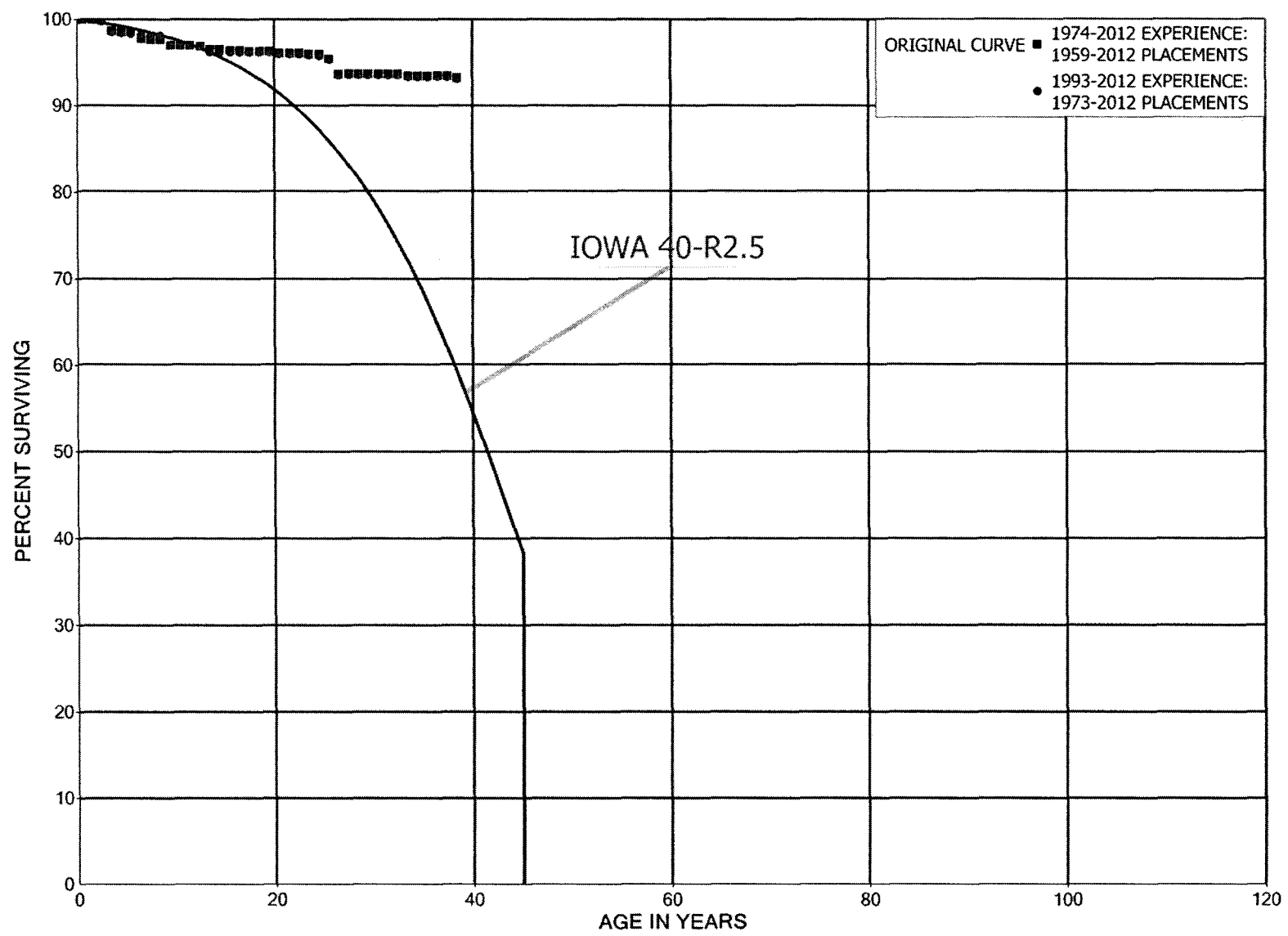
ACCOUNT 344.01 GENERATORS - WIND

ORIGINAL LIFE TABLE

PLACEMENT BAND 2007-2010			EXPERIENCE BAND 2007-2012		
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	860,382,974		0.0000	1.0000	100.00
0.5	860,382,974		0.0000	1.0000	100.00
1.5	860,382,974		0.0000	1.0000	100.00
2.5	514,408,709		0.0000	1.0000	100.00
3.5	217,804,389		0.0000	1.0000	100.00
4.5	217,804,389		0.0000	1.0000	100.00
5.5					100.00



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



67-III

PORTLAND GENERAL ELECTRIC

ACCOUNT 345 ACCESSORY ELECTRIC EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1959-2012			EXPERIENCE BAND 1974-2012			
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	46,998,834	7	0.0000	1.0000	100.00	
0.5	46,092,132	3,327	0.0001	0.9999	100.00	
1.5	46,104,203	89,425	0.0019	0.9981	99.99	
2.5	37,676,703	440,909	0.0117	0.9883	99.80	
3.5	37,310,717	30,133	0.0008	0.9992	98.63	
4.5	36,877,168	29,572	0.0008	0.9992	98.55	
5.5	25,968,303	204,840	0.0079	0.9921	98.47	
6.5	25,318,180	27,504	0.0011	0.9989	97.70	
7.5	24,051,702		0.0000	1.0000	97.59	
8.5	23,369,479	162,562	0.0070	0.9930	97.59	
9.5	23,100,689		0.0000	1.0000	96.91	
10.5	22,448,483		0.0000	1.0000	96.91	
11.5	22,448,531	7,383	0.0003	0.9997	96.91	
12.5	22,150,782	81,898	0.0037	0.9963	96.88	
13.5	22,068,885	4,147	0.0002	0.9998	96.52	
14.5	22,064,563	34,585	0.0016	0.9984	96.50	
15.5	21,910,220		0.0000	1.0000	96.35	
16.5	21,683,019	3,357	0.0002	0.9998	96.35	
17.5	11,057,643		0.0000	1.0000	96.34	
18.5	10,925,156		0.0000	1.0000	96.34	
19.5	10,925,150	26,542	0.0024	0.9976	96.34	
20.5	10,898,608		0.0000	1.0000	96.10	
21.5	10,793,605		0.0000	1.0000	96.10	
22.5	10,729,065	16,997	0.0016	0.9984	96.10	
23.5	10,669,831	4,189	0.0004	0.9996	95.95	
24.5	10,645,911	54,976	0.0052	0.9948	95.91	
25.5	10,576,290	195,950	0.0185	0.9815	95.42	
26.5	10,283,867		0.0000	1.0000	93.65	
27.5	10,283,867		0.0000	1.0000	93.65	
28.5	10,283,867	6,288	0.0006	0.9994	93.65	
29.5	10,268,993		0.0000	1.0000	93.59	
30.5	10,267,427		0.0000	1.0000	93.59	
31.5	10,187,740		0.0000	1.0000	93.59	
32.5	9,999,641	24,558	0.0025	0.9975	93.59	
33.5	9,959,673		0.0000	1.0000	93.36	
34.5	9,957,412		0.0000	1.0000	93.36	
35.5	3,886,287		0.0000	1.0000	93.36	
36.5	3,886,287		0.0000	1.0000	93.36	
37.5	3,886,287	8,212	0.0021	0.9979	93.36	
38.5					93.16	

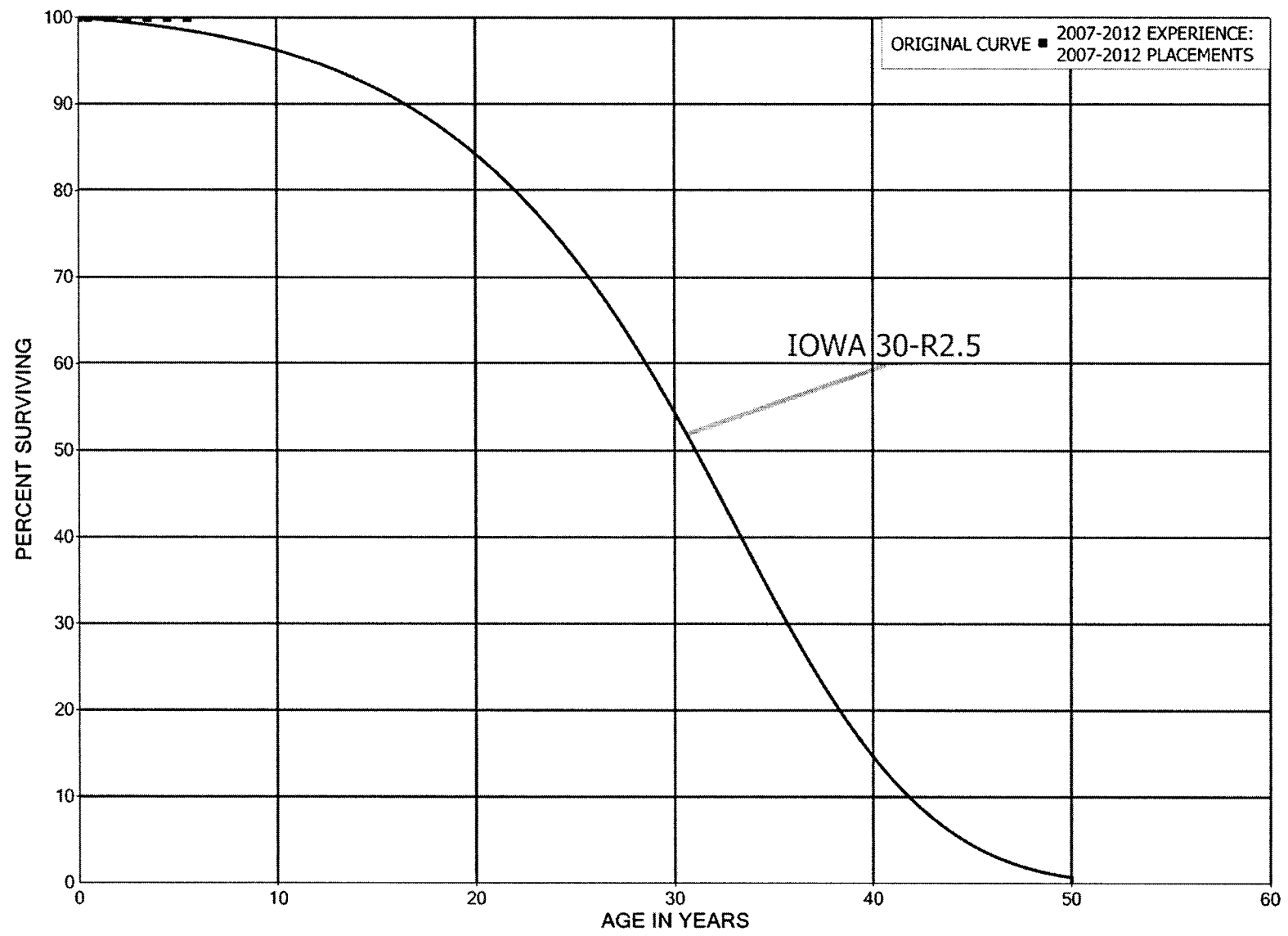
PORTLAND GENERAL ELECTRIC

ACCOUNT 345 ACCESSORY ELECTRIC EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1973-2012			EXPERIENCE BAND 1993-2012		
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	35,798,685		0.0000	1.0000	100.00
0.5	34,797,114		0.0000	1.0000	100.00
1.5	34,917,515	81,535	0.0023	0.9977	100.00
2.5	26,562,444	343,539	0.0129	0.9871	99.77
3.5	26,336,066	26,105	0.0010	0.9990	98.48
4.5	25,926,276	17,642	0.0007	0.9993	98.38
5.5	15,043,986	20,526	0.0014	0.9986	98.31
6.5	14,674,651	24,842	0.0017	0.9983	98.18
7.5	13,410,835		0.0000	1.0000	98.01
8.5	12,728,612	142,431	0.0112	0.9888	98.01
9.5	12,488,537		0.0000	1.0000	96.91
10.5	11,837,898		0.0000	1.0000	96.91
11.5	11,917,585	4,919	0.0004	0.9996	96.91
12.5	11,810,400	81,898	0.0069	0.9931	96.87
13.5	11,748,100		0.0000	1.0000	96.20
14.5	11,743,900		0.0000	1.0000	96.20
15.5	17,888,313		0.0000	1.0000	96.20
16.5	17,661,112	3,357	0.0002	0.9998	96.20
17.5	7,035,736		0.0000	1.0000	96.18
18.5	10,806,534		0.0000	1.0000	96.18
19.5	10,918,815	26,542	0.0024	0.9976	96.18
20.5	10,892,272		0.0000	1.0000	95.95
21.5	10,787,269		0.0000	1.0000	95.95
22.5	10,722,729	16,997	0.0016	0.9984	95.95
23.5	10,663,496	4,189	0.0004	0.9996	95.80
24.5	10,639,575	54,976	0.0052	0.9948	95.76
25.5	10,569,954	195,903	0.0185	0.9815	95.27
26.5	10,277,578		0.0000	1.0000	93.50
27.5	10,277,578		0.0000	1.0000	93.50
28.5	10,277,578		0.0000	1.0000	93.50
29.5	10,268,993		0.0000	1.0000	93.50
30.5	10,267,427		0.0000	1.0000	93.50
31.5	10,187,740		0.0000	1.0000	93.50
32.5	9,999,641	24,558	0.0025	0.9975	93.50
33.5	9,959,673		0.0000	1.0000	93.27
34.5	9,957,412		0.0000	1.0000	93.27
35.5	3,886,287		0.0000	1.0000	93.27
36.5	3,886,287		0.0000	1.0000	93.27
37.5	3,886,287	8,212	0.0021	0.9979	93.27
38.5					93.07

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



III-82

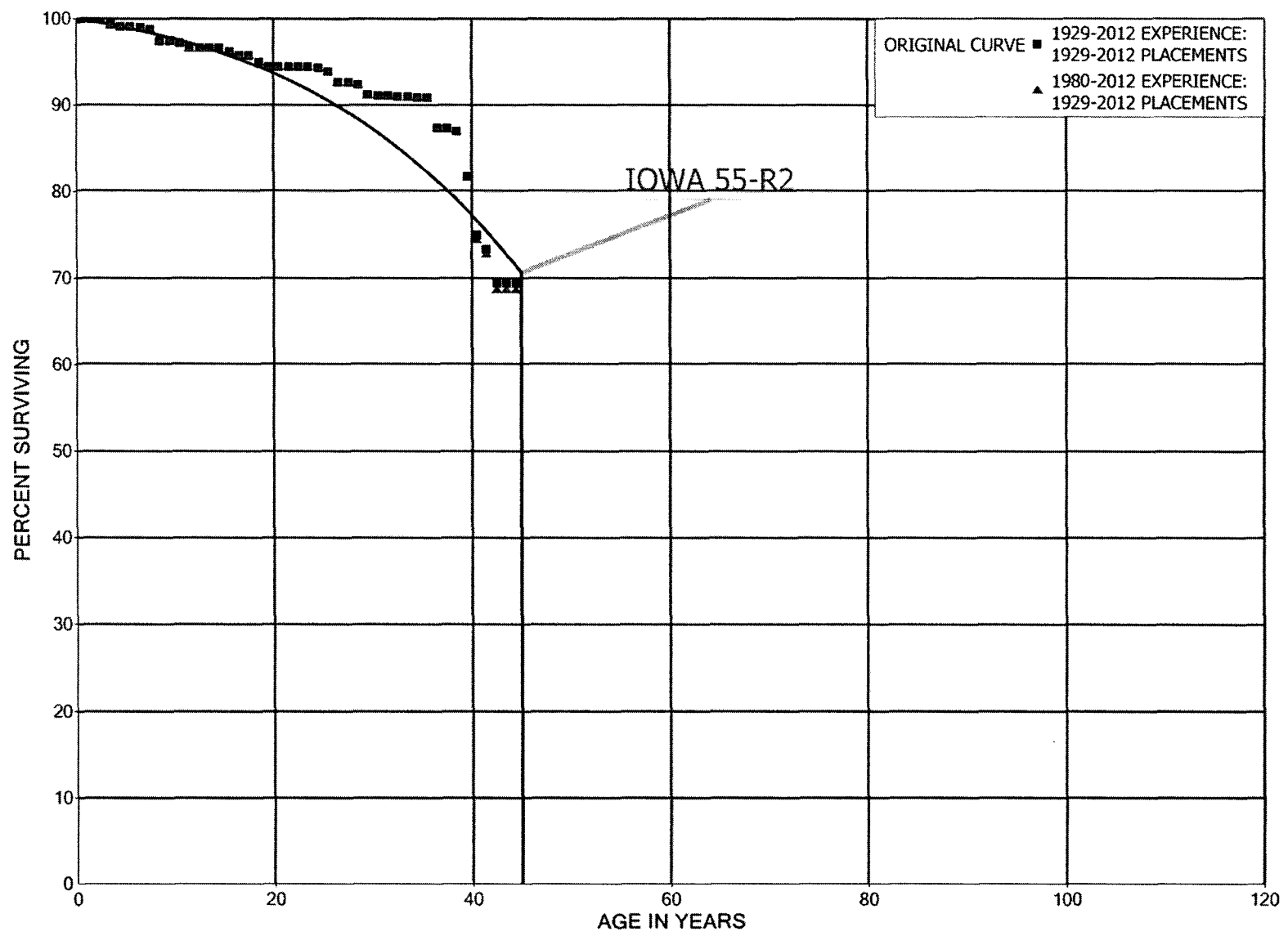
PORTLAND GENERAL ELECTRIC

ACCOUNT 345.01 ACCESSORY ELECTRIC EQUIPMENT - WIND

ORIGINAL LIFE TABLE

PLACEMENT BAND 2007-2012			EXPERIENCE BAND 2007-2012		
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	25,290,664		0.0000	1.0000	100.00
0.5	24,304,833		0.0000	1.0000	100.00
1.5	24,281,979		0.0000	1.0000	100.00
2.5	8,639,047		0.0000	1.0000	100.00
3.5	2,046,993		0.0000	1.0000	100.00
4.5	2,046,993		0.0000	1.0000	100.00
5.5					100.00

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



III-84

PORTLAND GENERAL ELECTRIC

ACCOUNT 346 MISCELLANEOUS POWER PLANT EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1929-2012			EXPERIENCE BAND 1929-2012			
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	10,319,500	0	0.0000	1.0000	100.00	
0.5	9,423,106	3	0.0000	1.0000	100.00	
1.5	9,423,103	71	0.0000	1.0000	100.00	
2.5	7,902,181	56,834	0.0072	0.9928	100.00	
3.5	8,895,668	17,143	0.0019	0.9981	99.28	
4.5	8,676,343	356	0.0000	1.0000	99.09	
5.5	5,821,786	10,585	0.0018	0.9982	99.08	
6.5	5,762,171	7,801	0.0014	0.9986	98.90	
7.5	5,754,370	80,785	0.0140	0.9860	98.77	
8.5	5,662,086	1	0.0000	1.0000	97.38	
9.5	5,326,677	8,671	0.0016	0.9984	97.38	
10.5	5,318,007	35,851	0.0067	0.9933	97.23	
11.5	5,282,156		0.0000	1.0000	96.57	
12.5	5,262,173	0	0.0000	1.0000	96.57	
13.5	5,220,333	1	0.0000	1.0000	96.57	
14.5	5,220,372	23,232	0.0045	0.9955	96.57	
15.5	5,243,402	24,157	0.0046	0.9954	96.14	
16.5	5,077,014	2	0.0000	1.0000	95.70	
17.5	3,622,281	29,271	0.0081	0.9919	95.70	
18.5	3,532,423	18,573	0.0053	0.9947	94.92	
19.5	3,412,262	4	0.0000	1.0000	94.42	
20.5	3,125,213	121	0.0000	1.0000	94.42	
21.5	3,085,916	1	0.0000	1.0000	94.42	
22.5	3,028,285	296	0.0001	0.9999	94.42	
23.5	3,027,989	4,531	0.0015	0.9985	94.41	
24.5	3,021,656	12,371	0.0041	0.9959	94.27	
25.5	3,009,284	39,446	0.0131	0.9869	93.88	
26.5	2,966,628	0	0.0000	1.0000	92.65	
27.5	2,966,628	9,064	0.0031	0.9969	92.65	
28.5	2,947,668	39,698	0.0135	0.9865	92.37	
29.5	2,900,912	1,846	0.0006	0.9994	91.13	
30.5	2,700,958	593	0.0002	0.9998	91.07	
31.5	2,068,588	2,196	0.0011	0.9989	91.05	
32.5	2,008,631	1,366	0.0007	0.9993	90.95	
33.5	1,916,757	947	0.0005	0.9995	90.89	
34.5	1,842,721	740	0.0004	0.9996	90.85	
35.5	827,644	32,286	0.0390	0.9610	90.81	
36.5	795,155	307	0.0004	0.9996	87.27	
37.5	794,479	2,269	0.0029	0.9971	87.23	
38.5	20,016	1,201	0.0600	0.9400	86.98	

PORTLAND GENERAL ELECTRIC

ACCOUNT 346 MISCELLANEOUS POWER PLANT EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1929-2012			EXPERIENCE BAND 1929-2012			
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	6,188	514	0.0831	0.9169	81.76	
40.5	5,673	125	0.0220	0.9780	74.97	
41.5	5,201	278	0.0534	0.9466	73.32	
42.5	4,923		0.0000	1.0000	69.40	
43.5	4,800		0.0000	1.0000	69.40	
44.5	4,800	46	0.0096	0.9904	69.40	
45.5	4,753		0.0000	1.0000	68.74	
46.5	4,753		0.0000	1.0000	68.74	
47.5	4,753	407	0.0857	0.9143	68.74	
48.5	4,346	193	0.0444	0.9556	62.85	
49.5	4,033	7	0.0017	0.9983	60.06	
50.5	4,027	88	0.0220	0.9780	59.96	
51.5	3,831		0.0000	1.0000	58.64	
52.5	3,831	58	0.0153	0.9847	58.64	
53.5	3,083	155	0.0504	0.9496	57.74	
54.5	2,928	17	0.0058	0.9942	54.84	
55.5	2,911	210	0.0720	0.9280	54.52	
56.5	2,157	696	0.3226	0.6774	50.59	
57.5	1,461	6	0.0040	0.9960	34.27	
58.5	1,370	173	0.1266	0.8734	34.14	
59.5	1,119	190	0.1702	0.8298	29.82	
60.5	929		0.0000	1.0000	24.74	
61.5	848		0.0000	1.0000	24.74	
62.5	848		0.0000	1.0000	24.74	
63.5	848	90	0.1058	0.8942	24.74	
64.5	677		0.0000	1.0000	22.13	
65.5	587		0.0000	1.0000	22.13	
66.5	522		0.0000	1.0000	22.13	
67.5	522		0.0000	1.0000	22.13	
68.5	522		0.0000	1.0000	22.13	
69.5	522		0.0000	1.0000	22.13	
70.5	403	16	0.0402	0.9598	22.13	
71.5	387		0.0000	1.0000	21.24	
72.5	387		0.0000	1.0000	21.24	
73.5	319		0.0000	1.0000	21.24	
74.5	277		0.0000	1.0000	21.24	
75.5	234		0.0000	1.0000	21.24	
76.5	234		0.0000	1.0000	21.24	
77.5	234		0.0000	1.0000	21.24	
78.5	234		0.0000	1.0000	21.24	



PORTLAND GENERAL ELECTRIC

ACCOUNT 346 MISCELLANEOUS POWER PLANT EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1929-2012			EXPERIENCE BAND 1929-2012			
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	21.24	
80.5	234	107	0.4553	0.5447	21.24	
81.5	128		0.0000	1.0000	11.57	
82.5	128		0.0000	1.0000	11.57	
83.5					11.57	

PORTLAND GENERAL ELECTRIC

ACCOUNT 346 MISCELLANEOUS POWER PLANT EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1929-2012			EXPERIENCE BAND 1980-2012		
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	8,126,681		0.0000	1.0000	100.00
0.5	7,322,865		0.0000	1.0000	100.00
1.5	7,398,368		0.0000	1.0000	100.00
2.5	6,909,771	56,834	0.0082	0.9918	100.00
3.5	7,904,408	17,130	0.0022	0.9978	99.18
4.5	7,686,478		0.0000	1.0000	98.96
5.5	5,754,918	10,578	0.0018	0.9982	98.96
6.5	5,753,506	7,800	0.0014	0.9986	98.78
7.5	5,746,313	80,783	0.0141	0.9859	98.65
8.5	5,655,505		0.0000	1.0000	97.26
9.5	5,320,609	8,670	0.0016	0.9984	97.26
10.5	5,312,244	35,850	0.0067	0.9933	97.10
11.5	5,276,501		0.0000	1.0000	96.45
12.5	5,256,519		0.0000	1.0000	96.45
13.5	5,214,679		0.0000	1.0000	96.45
14.5	5,214,764	23,231	0.0045	0.9955	96.45
15.5	5,237,794	24,156	0.0046	0.9954	96.02
16.5	5,071,647		0.0000	1.0000	95.57
17.5	3,617,322	29,269	0.0081	0.9919	95.57
18.5	3,528,058	18,573	0.0053	0.9947	94.80
19.5	3,407,898		0.0000	1.0000	94.30
20.5	3,121,704	120	0.0000	1.0000	94.30
21.5	3,082,409		0.0000	1.0000	94.30
22.5	3,024,837	292	0.0001	0.9999	94.30
23.5	3,025,244	4,530	0.0015	0.9985	94.29
24.5	3,018,928	12,369	0.0041	0.9959	94.15
25.5	3,006,854	39,439	0.0131	0.9869	93.76
26.5	2,964,978		0.0000	1.0000	92.53
27.5	2,964,983	9,059	0.0031	0.9969	92.53
28.5	2,946,610	39,696	0.0135	0.9865	92.25
29.5	2,900,046	1,846	0.0006	0.9994	91.01
30.5	2,700,092	592	0.0002	0.9998	90.95
31.5	2,067,804	2,195	0.0011	0.9989	90.93
32.5	2,007,939	1,364	0.0007	0.9993	90.83
33.5	1,916,222	947	0.0005	0.9995	90.77
34.5	1,842,187	740	0.0004	0.9996	90.73
35.5	827,110	32,286	0.0390	0.9610	90.69
36.5	794,620	305	0.0004	0.9996	87.15
37.5	794,065	2,269	0.0029	0.9971	87.12
38.5	19,602	1,201	0.0613	0.9387	86.87

PORTLAND GENERAL ELECTRIC

ACCOUNT 346 MISCELLANEOUS POWER PLANT EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1929-2012			EXPERIENCE BAND 1980-2012			
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	5,774	513	0.0888	0.9112	81.55	
40.5	5,345	124	0.0232	0.9768	74.30	
41.5	4,915	277	0.0563	0.9437	72.58	
42.5	4,681		0.0000	1.0000	68.50	
43.5	4,558		0.0000	1.0000	68.50	
44.5	4,558	46	0.0101	0.9899	68.50	
45.5	4,512		0.0000	1.0000	67.80	
46.5	4,512		0.0000	1.0000	67.80	
47.5	4,512	407	0.0903	0.9097	67.80	
48.5	4,105	193	0.0469	0.9531	61.68	
49.5	3,792		0.0000	1.0000	58.79	
50.5	4,027	88	0.0220	0.9780	58.79	
51.5	3,831		0.0000	1.0000	57.50	
52.5	3,831	58	0.0153	0.9847	57.50	
53.5	3,083	155	0.0504	0.9496	56.62	
54.5	2,928	17	0.0058	0.9942	53.77	
55.5	2,911	210	0.0720	0.9280	53.46	
56.5	2,157	696	0.3226	0.6774	49.61	
57.5	1,461	6	0.0040	0.9960	33.61	
58.5	1,370	173	0.1266	0.8734	33.47	
59.5	1,119	190	0.1702	0.8298	29.24	
60.5	929		0.0000	1.0000	24.26	
61.5	848		0.0000	1.0000	24.26	
62.5	848		0.0000	1.0000	24.26	
63.5	848	90	0.1058	0.8942	24.26	
64.5	677		0.0000	1.0000	21.69	
65.5	587		0.0000	1.0000	21.69	
66.5	522		0.0000	1.0000	21.69	
67.5	522		0.0000	1.0000	21.69	
68.5	522		0.0000	1.0000	21.69	
69.5	522		0.0000	1.0000	21.69	
70.5	403	16	0.0402	0.9598	21.69	
71.5	387		0.0000	1.0000	20.82	
72.5	387		0.0000	1.0000	20.82	
73.5	319		0.0000	1.0000	20.82	
74.5	277		0.0000	1.0000	20.82	
75.5	234		0.0000	1.0000	20.82	
76.5	234		0.0000	1.0000	20.82	
77.5	234		0.0000	1.0000	20.82	
78.5	234		0.0000	1.0000	20.82	

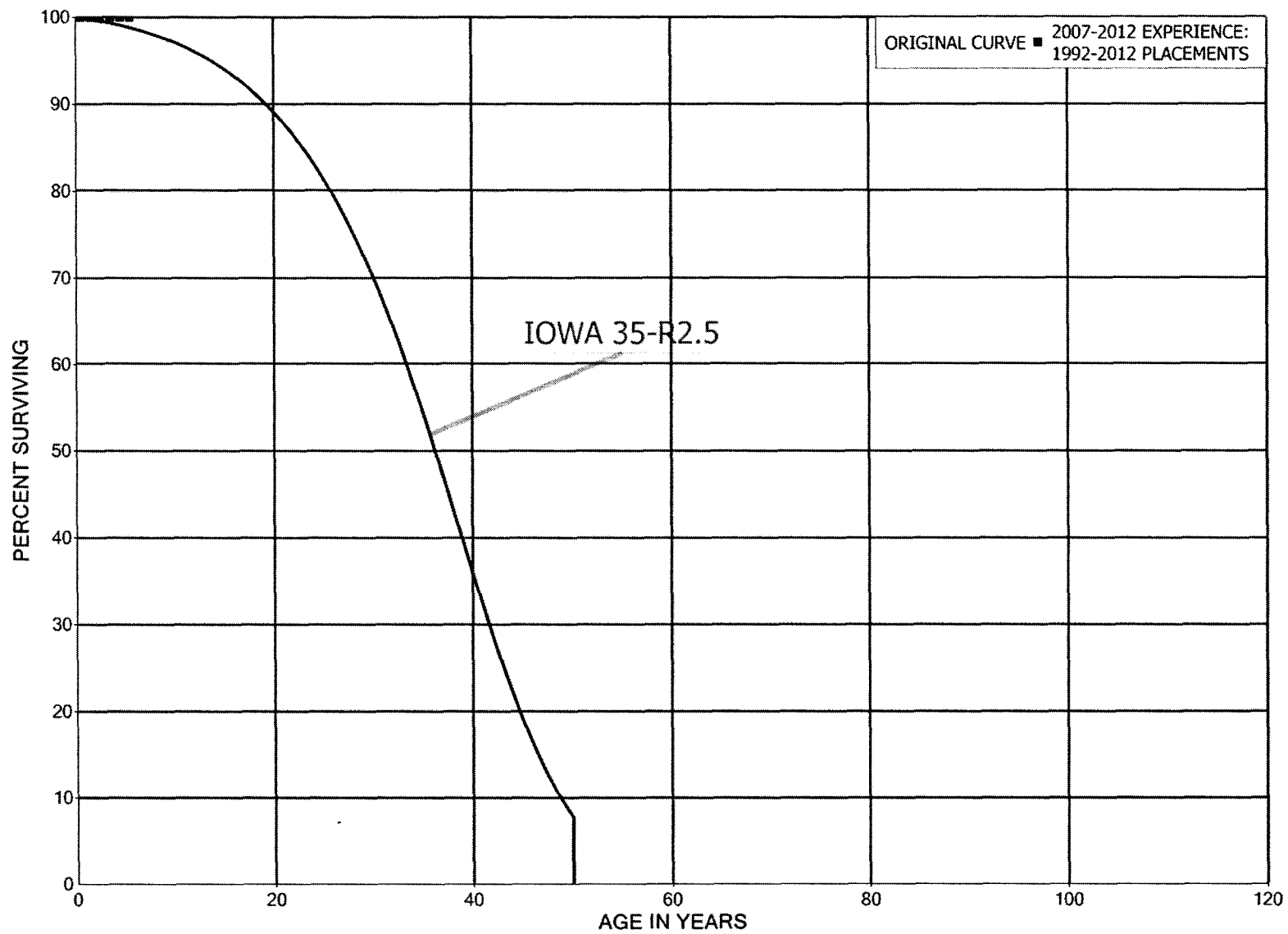
PORTLAND GENERAL ELECTRIC

ACCOUNT 346 MISCELLANEOUS POWER PLANT EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1929-2012			EXPERIENCE BAND 1980-2012			
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	20.82	
80.5	234	107	0.4553	0.5447	20.82	
81.5	128		0.0000	1.0000	11.34	
82.5	128		0.0000	1.0000	11.34	
83.5					11.34	

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



III-91

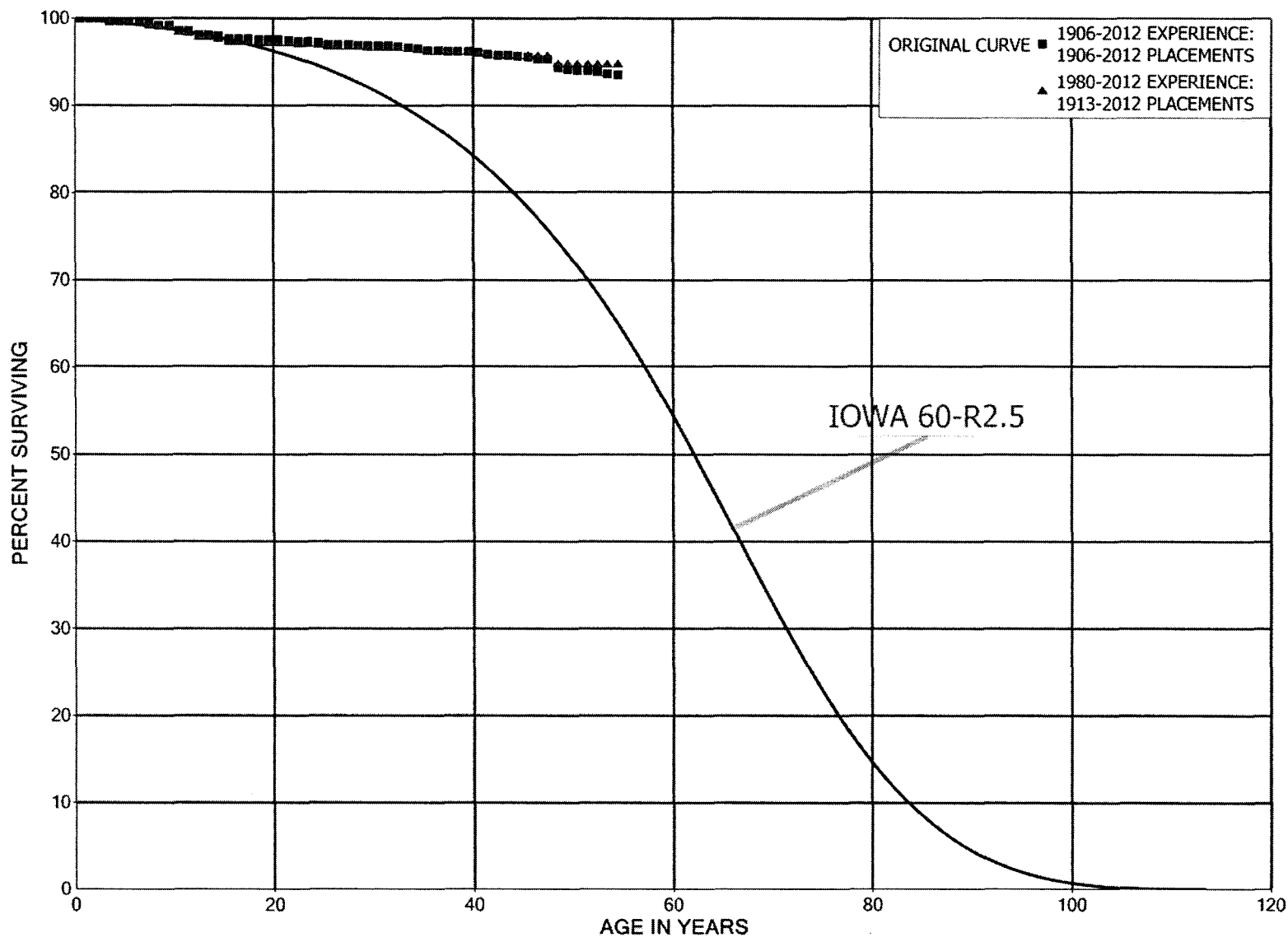
PORTLAND GENERAL ELECTRIC

ACCOUNT 346.01 MISCELLANEOUS POWER PLANT EQUIPMENT - WIND

ORIGINAL LIFE TABLE

PLACEMENT BAND 1992-2012			EXPERIENCE BAND 2007-2012		
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	816,992		0.0000	1.0000	100.00
0.5	547,238		0.0000	1.0000	100.00
1.5	510,331		0.0000	1.0000	100.00
2.5	510,331		0.0000	1.0000	100.00
3.5	312,682		0.0000	1.0000	100.00
4.5	312,682		0.0000	1.0000	100.00
5.5					100.00
6.5					
7.5					
8.5					
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	25,248		0.0000		
20.5					

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



III-93

PORTLAND GENERAL ELECTRIC

ACCOUNT 352 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1906-2012			EXPERIENCE BAND 1906-2012			
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	18,800,678	503	0.0000	1.0000	100.00	
0.5	17,658,589	2,761	0.0002	0.9998	100.00	
1.5	18,294,761	894	0.0000	1.0000	99.98	
2.5	17,780,120	56,557	0.0032	0.9968	99.98	
3.5	17,540,087	8,188	0.0005	0.9995	99.66	
4.5	17,173,447	3,036	0.0002	0.9998	99.61	
5.5	15,748,262	1,598	0.0001	0.9999	99.59	
6.5	14,050,150	42,131	0.0030	0.9970	99.58	
7.5	13,427,935	10,263	0.0008	0.9992	99.29	
8.5	12,663,529	9,554	0.0008	0.9992	99.21	
9.5	13,030,352	75,825	0.0058	0.9942	99.14	
10.5	12,603,834	3,208	0.0003	0.9997	98.56	
11.5	11,975,727	51,187	0.0043	0.9957	98.53	
12.5	12,071,066	1,295	0.0001	0.9999	98.11	
13.5	10,906,185	22,124	0.0020	0.9980	98.10	
14.5	10,917,308	32,179	0.0029	0.9971	97.90	
15.5	10,712,395	3,024	0.0003	0.9997	97.61	
16.5	9,166,059	1,717	0.0002	0.9998	97.59	
17.5	7,909,482	4,868	0.0006	0.9994	97.57	
18.5	7,783,946	1,097	0.0001	0.9999	97.51	
19.5	7,683,339	3,274	0.0004	0.9996	97.49	
20.5	6,883,119	766	0.0001	0.9999	97.45	
21.5	6,657,072	8,560	0.0013	0.9987	97.44	
22.5	6,520,981	2,147	0.0003	0.9997	97.32	
23.5	6,273,926	8,098	0.0013	0.9987	97.28	
24.5	5,998,402	9,851	0.0016	0.9984	97.16	
25.5	5,806,261	2,204	0.0004	0.9996	97.00	
26.5	5,637,358	2,546	0.0005	0.9995	96.96	
27.5	5,444,311	1,625	0.0003	0.9997	96.92	
28.5	4,524,450	1,413	0.0003	0.9997	96.89	
29.5	4,514,037	465	0.0001	0.9999	96.86	
30.5	4,152,481	851	0.0002	0.9998	96.85	
31.5	4,117,631	2,676	0.0006	0.9994	96.83	
32.5	4,101,424	6,081	0.0015	0.9985	96.77	
33.5	4,074,569	2,696	0.0007	0.9993	96.62	
34.5	4,063,692	12,478	0.0031	0.9969	96.56	
35.5	3,793,944	1,008	0.0003	0.9997	96.26	
36.5	3,715,442	731	0.0002	0.9998	96.24	
37.5	3,636,346	700	0.0002	0.9998	96.22	
38.5	3,493,524	874	0.0003	0.9997	96.20	



PORTLAND GENERAL ELECTRIC

ACCOUNT 352 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1906-2012			EXPERIENCE BAND 1906-2012			
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	2,957,977	4,461	0.0015	0.9985	96.18	
40.5	2,890,115	5,457	0.0019	0.9981	96.03	
41.5	2,877,137	3,280	0.0011	0.9989	95.85	
42.5	2,731,795	1,285	0.0005	0.9995	95.74	
43.5	2,623,623	917	0.0003	0.9997	95.70	
44.5	2,152,892	4,633	0.0022	0.9978	95.66	
45.5	1,622,967	2,189	0.0013	0.9987	95.46	
46.5	845,447	508	0.0006	0.9994	95.33	
47.5	838,395	8,516	0.0102	0.9898	95.27	
48.5	894,375	1,782	0.0020	0.9980	94.30	
49.5	784,118	883	0.0011	0.9989	94.11	
50.5	605,093	425	0.0007	0.9993	94.01	
51.5	517,682	853	0.0016	0.9984	93.94	
52.5	457,206	667	0.0015	0.9985	93.79	
53.5	236,707	493	0.0021	0.9979	93.65	
54.5	107,935	380	0.0035	0.9965	93.46	
55.5	107,204	296	0.0028	0.9972	93.13	
56.5	106,907	529	0.0049	0.9951	92.87	
57.5	106,379	490	0.0046	0.9954	92.41	
58.5	88,243	805	0.0091	0.9909	91.98	
59.5	87,264	565	0.0065	0.9935	91.14	
60.5	86,189	882	0.0102	0.9898	90.55	
61.5	84,338	530	0.0063	0.9937	89.63	
62.5	83,808	407	0.0049	0.9951	89.06	
63.5	83,376	167	0.0020	0.9980	88.63	
64.5	70,218	541	0.0077	0.9923	88.45	
65.5	69,676	125	0.0018	0.9982	87.77	
66.5	69,312	48	0.0007	0.9993	87.62	
67.5	69,263	128	0.0018	0.9982	87.55	
68.5	69,135	21	0.0003	0.9997	87.39	
69.5	69,114	26	0.0004	0.9996	87.37	
70.5	67,789	1	0.0000	1.0000	87.33	
71.5	46,129	328	0.0071	0.9929	87.33	
72.5	45,801	0	0.0000	1.0000	86.71	
73.5	45,707		0.0000	1.0000	86.71	
74.5	45,707		0.0000	1.0000	86.71	
75.5	45,565		0.0000	1.0000	86.71	
76.5	43,911		0.0000	1.0000	86.71	
77.5	41,062	25	0.0006	0.9994	86.71	
78.5	31,599		0.0000	1.0000	86.66	

PORTLAND GENERAL ELECTRIC

ACCOUNT 352 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1906-2012			EXPERIENCE BAND 1906-2012		
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	86.66
80.5	29,940		0.0000	1.0000	86.66
81.5	29,857		0.0000	1.0000	86.66
82.5	29,857		0.0000	1.0000	86.66
83.5	27,281		0.0000	1.0000	86.66
84.5	27,281		0.0000	1.0000	86.66
85.5	27,281		0.0000	1.0000	86.66
86.5	27,281		0.0000	1.0000	86.66
87.5	27,139		0.0000	1.0000	86.66
88.5	9		0.0000	1.0000	86.66
89.5	9		0.0000	1.0000	86.66
90.5	9		0.0000	1.0000	86.66
91.5	9		0.0000	1.0000	86.66
92.5	9		0.0000	1.0000	86.66
93.5	9	9	1.0000		86.66
94.5					

PORTLAND GENERAL ELECTRIC

ACCOUNT 352 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1913-2012			EXPERIENCE BAND 1980-2012		
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	13,964,734		0.0000	1.0000	100.00
0.5	12,842,685	1,767	0.0001	0.9999	100.00
1.5	13,806,645		0.0000	1.0000	99.99
2.5	13,463,479	55,293	0.0041	0.9959	99.99
3.5	13,401,330	6,859	0.0005	0.9995	99.58
4.5	13,114,617	1,589	0.0001	0.9999	99.52
5.5	11,808,587	133	0.0000	1.0000	99.51
6.5	10,761,788	40,380	0.0038	0.9962	99.51
7.5	10,176,487	8,571	0.0008	0.9992	99.14
8.5	9,445,099	7,771	0.0008	0.9992	99.05
9.5	9,955,863	73,770	0.0074	0.9926	98.97
10.5	9,563,330	1,684	0.0002	0.9998	98.24
11.5	9,404,672	49,221	0.0052	0.9948	98.22
12.5	9,987,591		0.0000	1.0000	97.71
13.5	9,691,305	20,748	0.0021	0.9979	97.71
14.5	9,721,302	31,178	0.0032	0.9968	97.50
15.5	9,531,484	1,866	0.0002	0.9998	97.19
16.5	8,146,952	623	0.0001	0.9999	97.17
17.5	7,138,773	4,033	0.0006	0.9994	97.16
18.5	7,107,785	298	0.0000	1.0000	97.11
19.5	7,100,016	2,525	0.0004	0.9996	97.10
20.5	6,401,211		0.0000	1.0000	97.07
21.5	6,389,832	7,850	0.0012	0.9988	97.07
22.5	6,270,566	1,520	0.0002	0.9998	96.95
23.5	6,024,790	7,435	0.0012	0.9988	96.92
24.5	5,750,230	8,979	0.0016	0.9984	96.80
25.5	5,565,284	1,671	0.0003	0.9997	96.65
26.5	5,462,538	2,064	0.0004	0.9996	96.62
27.5	5,271,059	1,152	0.0002	0.9998	96.59
28.5	4,353,535	937	0.0002	0.9998	96.57
29.5	4,352,424		0.0000	1.0000	96.55
30.5	4,037,091	252	0.0001	0.9999	96.55
31.5	4,002,843	2,135	0.0005	0.9995	96.54
32.5	3,987,523	5,522	0.0014	0.9986	96.49
33.5	3,961,226	1,997	0.0005	0.9995	96.35
34.5	3,951,049	11,386	0.0029	0.9971	96.31
35.5	3,682,443		0.0000	1.0000	96.03
36.5	3,608,455		0.0000	1.0000	96.03
37.5	3,530,263		0.0000	1.0000	96.03
38.5	3,388,730		0.0000	1.0000	96.03

PORTLAND GENERAL ELECTRIC

ACCOUNT 352 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1913-2012			EXPERIENCE BAND 1980-2012			
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	2,855,026	3,748	0.0013	0.9987	96.03	
40.5	2,787,877	4,467	0.0016	0.9984	95.90	
41.5	2,775,889	2,419	0.0009	0.9991	95.75	
42.5	2,643,423	288	0.0001	0.9999	95.67	
43.5	2,536,248	68	0.0000	1.0000	95.65	
44.5	2,066,650	1,615	0.0008	0.9992	95.65	
45.5	1,539,743	228	0.0001	0.9999	95.58	
46.5	764,182		0.0000	1.0000	95.56	
47.5	757,639	7,290	0.0096	0.9904	95.56	
48.5	816,145		0.0000	1.0000	94.64	
49.5	729,329		0.0000	1.0000	94.64	
50.5	551,211		0.0000	1.0000	94.64	
51.5	464,319		0.0000	1.0000	94.64	
52.5	404,696	75	0.0002	0.9998	94.64	
53.5	184,931	25	0.0001	0.9999	94.63	
54.5	58,281		0.0000	1.0000	94.61	
55.5	61,074		0.0000	1.0000	94.61	
56.5	70,512	79	0.0011	0.9989	94.61	
57.5	71,981		0.0000	1.0000	94.51	
58.5	54,445		0.0000	1.0000	94.51	
59.5	54,355		0.0000	1.0000	94.51	
60.5	53,844	379	0.0070	0.9930	94.51	
61.5	55,043		0.0000	1.0000	93.84	
62.5	55,043		0.0000	1.0000	93.84	
63.5	55,018		0.0000	1.0000	93.84	
64.5	42,026		0.0000	1.0000	93.84	
65.5	42,168		0.0000	1.0000	93.84	
66.5	69,067		0.0000	1.0000	93.84	
67.5	69,067		0.0000	1.0000	93.84	
68.5	69,067		0.0000	1.0000	93.84	
69.5	69,067		0.0000	1.0000	93.84	
70.5	67,768		0.0000	1.0000	93.84	
71.5	46,109	308	0.0067	0.9933	93.84	
72.5	45,801		0.0000	1.0000	93.22	
73.5	45,707		0.0000	1.0000	93.22	
74.5	45,707		0.0000	1.0000	93.22	
75.5	45,565		0.0000	1.0000	93.22	
76.5	43,911		0.0000	1.0000	93.22	
77.5	41,062	25	0.0006	0.9994	93.22	
78.5	31,599		0.0000	1.0000	93.16	

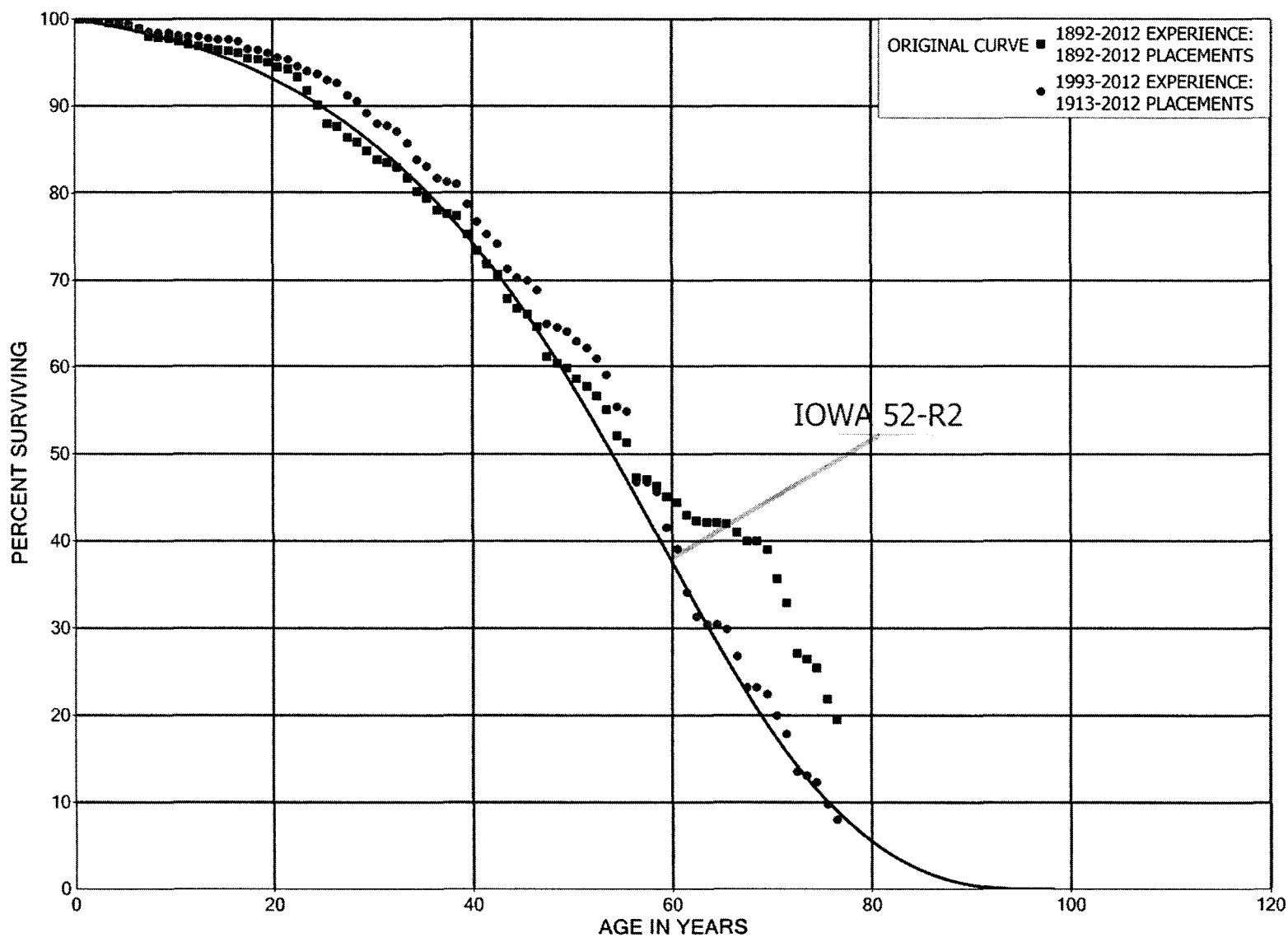
PORTLAND GENERAL ELECTRIC

ACCOUNT 352 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1913-2012			EXPERIENCE BAND 1980-2012		
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	93.16
80.5	29,940		0.0000	1.0000	93.16
81.5	29,857		0.0000	1.0000	93.16
82.5	29,857		0.0000	1.0000	93.16
83.5	27,281		0.0000	1.0000	93.16
84.5	27,281		0.0000	1.0000	93.16
85.5	27,281		0.0000	1.0000	93.16
86.5	27,281		0.0000	1.0000	93.16
87.5	27,139		0.0000	1.0000	93.16
88.5	9		0.0000	1.0000	93.16
89.5	9		0.0000	1.0000	93.16
90.5	9		0.0000	1.0000	93.16
91.5	9		0.0000	1.0000	93.16
92.5	9		0.0000	1.0000	93.16
93.5	9	9	1.0000		93.16
94.5					

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



III-100

PORTLAND GENERAL ELECTRIC

ACCOUNT 353 STATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1892-2012			EXPERIENCE BAND 1892-2012		
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	310,568,500	133,424	0.0004	0.9996	100.00
0.5	294,112,075	176,185	0.0006	0.9994	99.96
1.5	284,877,237	239,380	0.0008	0.9992	99.90
2.5	280,722,938	773,013	0.0028	0.9972	99.81
3.5	265,776,700	383,835	0.0014	0.9986	99.54
4.5	246,816,314	581,929	0.0024	0.9976	99.39
5.5	204,385,923	694,461	0.0034	0.9966	99.16
6.5	197,943,804	1,677,800	0.0085	0.9915	98.82
7.5	195,934,575	251,564	0.0013	0.9987	97.99
8.5	187,156,737	258,442	0.0014	0.9986	97.86
9.5	184,995,252	681,154	0.0037	0.9963	97.72
10.5	177,644,422	458,184	0.0026	0.9974	97.36
11.5	163,224,044	556,149	0.0034	0.9966	97.11
12.5	156,742,336	344,887	0.0022	0.9978	96.78
13.5	147,345,530	253,348	0.0017	0.9983	96.57
14.5	142,172,626	137,803	0.0010	0.9990	96.40
15.5	139,285,093	301,200	0.0022	0.9978	96.31
16.5	132,267,001	1,002,323	0.0076	0.9924	96.10
17.5	112,120,048	168,151	0.0015	0.9985	95.37
18.5	109,551,498	344,901	0.0031	0.9969	95.23
19.5	106,277,739	574,968	0.0054	0.9946	94.93
20.5	91,698,780	256,641	0.0028	0.9972	94.42
21.5	87,868,827	764,092	0.0087	0.9913	94.15
22.5	84,605,336	1,454,117	0.0172	0.9828	93.33
23.5	78,835,854	1,393,668	0.0177	0.9823	91.73
24.5	73,807,880	1,773,573	0.0240	0.9760	90.11
25.5	71,557,697	287,044	0.0040	0.9960	87.94
26.5	67,932,819	897,099	0.0132	0.9868	87.59
27.5	66,035,276	423,299	0.0064	0.9936	86.43
28.5	51,872,964	619,101	0.0119	0.9881	85.88
29.5	49,942,072	579,966	0.0116	0.9884	84.85
30.5	47,519,843	196,019	0.0041	0.9959	83.87
31.5	45,694,403	322,463	0.0071	0.9929	83.52
32.5	40,476,711	570,265	0.0141	0.9859	82.93
33.5	38,922,794	739,428	0.0190	0.9810	81.77
34.5	34,077,501	354,494	0.0104	0.9896	80.21
35.5	31,496,018	510,762	0.0162	0.9838	79.38
36.5	29,006,279	162,978	0.0056	0.9944	78.09
37.5	27,031,642	104,525	0.0039	0.9961	77.65
38.5	23,158,917	625,804	0.0270	0.9730	77.35

PORTLAND GENERAL ELECTRIC

ACCOUNT 353 STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1892-2012			EXPERIENCE BAND 1892-2012		
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	21,165,544	528,615	0.0250	0.9750	75.26
40.5	20,142,518	438,752	0.0218	0.9782	73.38
41.5	20,106,089	326,415	0.0162	0.9838	71.78
42.5	18,466,752	717,188	0.0388	0.9612	70.62
43.5	16,687,979	275,310	0.0165	0.9835	67.88
44.5	13,533,824	142,025	0.0105	0.9895	66.76
45.5	12,125,062	261,491	0.0216	0.9784	66.06
46.5	9,592,440	521,007	0.0543	0.9457	64.63
47.5	8,211,876	99,118	0.0121	0.9879	61.12
48.5	7,313,144	69,434	0.0095	0.9905	60.38
49.5	6,007,064	125,108	0.0208	0.9792	59.81
50.5	4,673,997	66,986	0.0143	0.9857	58.56
51.5	3,146,914	61,778	0.0196	0.9804	57.72
52.5	2,980,755	83,037	0.0279	0.9721	56.59
53.5	2,194,043	119,716	0.0546	0.9454	55.01
54.5	1,746,914	25,977	0.0149	0.9851	52.01
55.5	1,125,051	86,867	0.0772	0.9228	51.24
56.5	1,026,970	4,817	0.0047	0.9953	47.28
57.5	944,266	16,542	0.0175	0.9825	47.06
58.5	840,740	22,306	0.0265	0.9735	46.24
59.5	792,958	10,546	0.0133	0.9867	45.01
60.5	741,924	25,138	0.0339	0.9661	44.41
61.5	629,483	8,587	0.0136	0.9864	42.91
62.5	620,823	3,598	0.0058	0.9942	42.32
63.5	611,274		0.0000	1.0000	42.08
64.5	608,105	1,951	0.0032	0.9968	42.08
65.5	606,154	13,559	0.0224	0.9776	41.94
66.5	592,484	15,294	0.0258	0.9742	41.00
67.5	577,190	49	0.0001	0.9999	39.94
68.5	576,368	14,800	0.0257	0.9743	39.94
69.5	561,540	47,024	0.0837	0.9163	38.92
70.5	514,517	40,703	0.0791	0.9209	35.66
71.5	473,814	83,320	0.1759	0.8241	32.84
72.5	390,493	10,154	0.0260	0.9740	27.06
73.5	376,570	13,695	0.0364	0.9636	26.36
74.5	362,533	50,378	0.1390	0.8610	25.40
75.5	309,524	33,589	0.1085	0.8915	21.87
76.5	264,409	1,942	0.0073	0.9927	19.50
77.5	251,371	996	0.0040	0.9960	19.35
78.5	250,375	295	0.0012	0.9988	19.28



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

PLACEMENT BAND 1892-2012			EXPERIENCE BAND 1892-2012			
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	246,244	1,289	0.0052	0.9948	19.25	
80.5	244,955	243	0.0010	0.9990	19.15	
81.5	218,765		0.0000	1.0000	19.13	
82.5	218,285	11,264	0.0516	0.9484	19.13	
83.5	206,429	11,253	0.0545	0.9455	18.15	
84.5	195,009	1,014	0.0052	0.9948	17.16	
85.5	193,792	1,901	0.0098	0.9902	17.07	
86.5	190,773		0.0000	1.0000	16.90	
87.5	133,241	1,977	0.0148	0.9852	16.90	
88.5	110,974		0.0000	1.0000	16.65	
89.5	110,974		0.0000	1.0000	16.65	
90.5	106,554		0.0000	1.0000	16.65	
91.5	106,554		0.0000	1.0000	16.65	
92.5	105,133		0.0000	1.0000	16.65	
93.5	105,133		0.0000	1.0000	16.65	
94.5	105,133		0.0000	1.0000	16.65	
95.5	105,117		0.0000	1.0000	16.65	
96.5	105,117	89,365	0.8501	0.1499	16.65	
97.5	15,753		0.0000	1.0000	2.50	
98.5	15,753		0.0000	1.0000	2.50	
99.5					2.50	

PORTLAND GENERAL ELECTRIC

ACCOUNT 353 STATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1913-2012			EXPERIENCE BAND 1993-2012		
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	190,734,695	64,676	0.0003	0.9997	100.00
0.5	191,962,423	41,019	0.0002	0.9998	99.97
1.5	186,138,526	42,761	0.0002	0.9998	99.94
2.5	186,645,031	457,836	0.0025	0.9975	99.92
3.5	177,005,644	104,461	0.0006	0.9994	99.68
4.5	161,795,272	425,572	0.0026	0.9974	99.62
5.5	119,703,568	451,108	0.0038	0.9962	99.36
6.5	115,991,237	577,564	0.0050	0.9950	98.98
7.5	115,172,252	67,172	0.0006	0.9994	98.49
8.5	119,934,885	71,918	0.0006	0.9994	98.43
9.5	118,289,054	306,107	0.0026	0.9974	98.37
10.5	113,178,572	127,903	0.0011	0.9989	98.12
11.5	100,113,486	98,080	0.0010	0.9990	98.01
12.5	100,003,850	135,202	0.0014	0.9986	97.91
13.5	91,234,875	151,137	0.0017	0.9983	97.78
14.5	92,764,266	28,971	0.0003	0.9997	97.62
15.5	92,390,017	141,518	0.0015	0.9985	97.59
16.5	87,907,848	868,687	0.0099	0.9901	97.44
17.5	70,978,094	53,651	0.0008	0.9992	96.47
18.5	74,157,305	242,849	0.0033	0.9967	96.40
19.5	73,402,925	477,015	0.0065	0.9935	96.08
20.5	59,748,977	129,360	0.0022	0.9978	95.46
21.5	56,400,228	413,353	0.0073	0.9927	95.25
22.5	54,492,384	317,344	0.0058	0.9942	94.56
23.5	51,098,151	183,328	0.0036	0.9964	94.00
24.5	49,750,122	379,712	0.0076	0.9924	93.67
25.5	50,661,808	161,799	0.0032	0.9968	92.95
26.5	50,684,688	813,124	0.0160	0.9840	92.66
27.5	49,079,159	343,560	0.0070	0.9930	91.17
28.5	35,803,787	552,259	0.0154	0.9846	90.53
29.5	36,576,701	462,383	0.0126	0.9874	89.13
30.5	37,169,005	138,078	0.0037	0.9963	88.01
31.5	37,192,647	267,500	0.0072	0.9928	87.68
32.5	32,589,920	500,688	0.0154	0.9846	87.05
33.5	32,708,596	698,703	0.0214	0.9786	85.71
34.5	28,877,606	284,971	0.0099	0.9901	83.88
35.5	27,357,964	455,156	0.0166	0.9834	83.05
36.5	25,274,567	115,971	0.0046	0.9954	81.67
37.5	23,379,120	64,308	0.0028	0.9972	81.30
38.5	19,937,048	572,269	0.0287	0.9713	81.07

PORTLAND GENERAL ELECTRIC  
ACCOUNT 353 STATION EQUIPMENT

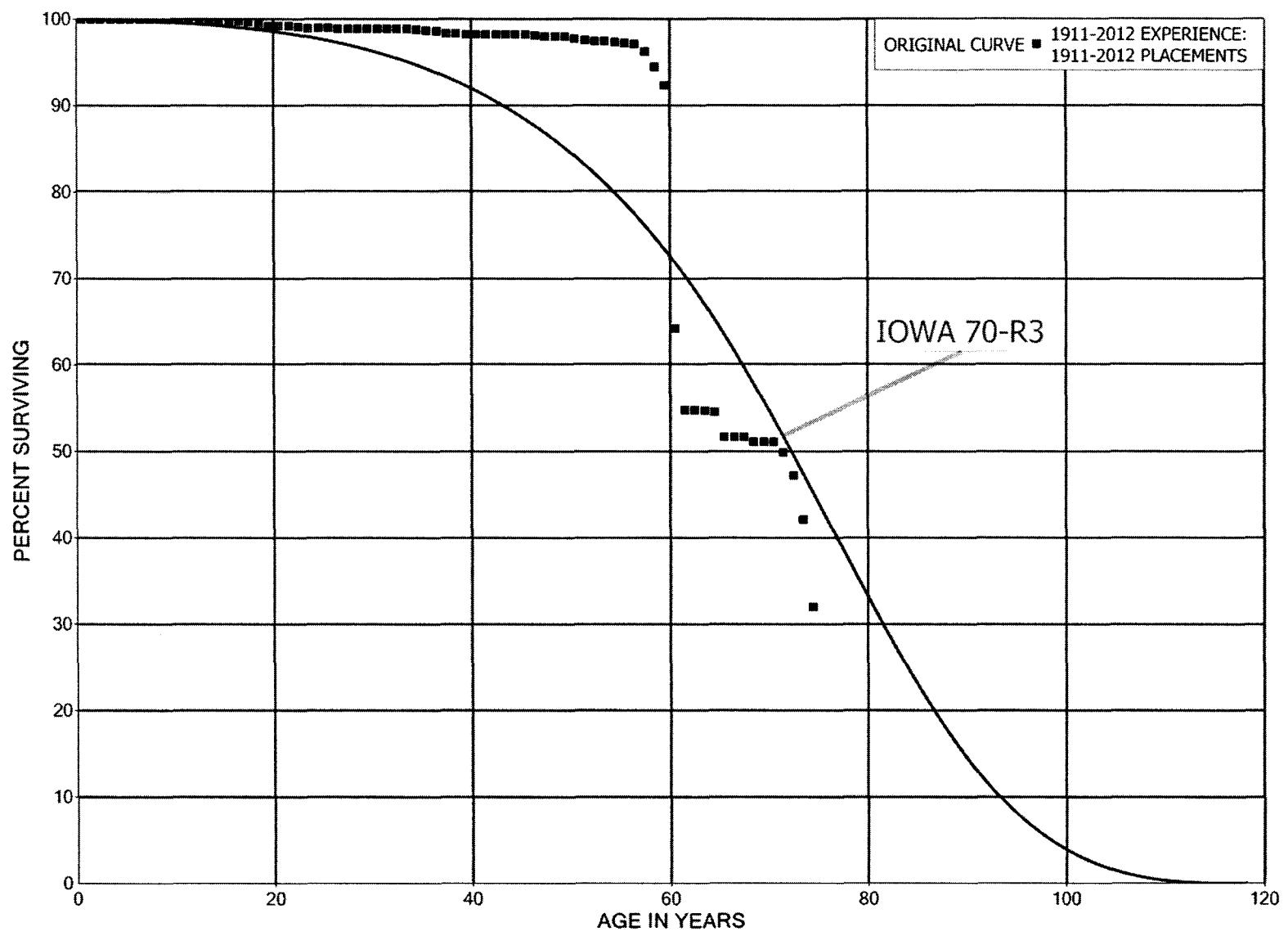
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1913-2012			EXPERIENCE BAND 1993-2012		
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	18,673,428	471,294	0.0252	0.9748	78.75
40.5	17,886,037	341,037	0.0191	0.9809	76.76
41.5	18,233,808	263,599	0.0145	0.9855	75.30
42.5	16,947,656	660,307	0.0390	0.9610	74.21
43.5	15,483,466	217,971	0.0141	0.9859	71.32
44.5	12,396,707	67,976	0.0055	0.9945	70.31
45.5	11,066,776	180,224	0.0163	0.9837	69.93
46.5	8,658,927	487,474	0.0563	0.9437	68.79
47.5	7,311,896	46,164	0.0063	0.9937	64.92
48.5	6,466,750	47,808	0.0074	0.9926	64.51
49.5	5,197,033	91,441	0.0176	0.9824	64.03
50.5	3,897,770	46,216	0.0119	0.9881	62.90
51.5	2,403,780	47,701	0.0198	0.9802	62.16
52.5	2,252,156	69,164	0.0307	0.9693	60.92
53.5	1,482,737	92,236	0.0622	0.9378	59.05
54.5	1,070,921	11,286	0.0105	0.9895	55.38
55.5	469,110	68,867	0.1468	0.8532	54.79
56.5	395,764	330	0.0008	0.9992	46.75
57.5	324,636	7,501	0.0231	0.9769	46.71
58.5	230,151	21,066	0.0915	0.9085	45.63
59.5	184,596	10,442	0.0566	0.9434	41.46
60.5	133,666	17,220	0.1288	0.8712	39.11
61.5	102,852	8,502	0.0827	0.9173	34.07
62.5	124,724	3,598	0.0288	0.9712	31.26
63.5	128,142		0.0000	1.0000	30.35
64.5	125,453	1,951	0.0156	0.9844	30.35
65.5	128,054	13,559	0.1059	0.8941	29.88
66.5	115,620	15,294	0.1323	0.8677	26.72
67.5	276,080	49	0.0002	0.9998	23.18
68.5	439,844	14,577	0.0331	0.9669	23.18
69.5	425,891	47,024	0.1104	0.8896	22.41
70.5	385,430	40,703	0.1056	0.8944	19.94
71.5	344,727	83,320	0.2417	0.7583	17.83
72.5	262,977	9,553	0.0363	0.9637	13.52
73.5	249,654	13,695	0.0549	0.9451	13.03
74.5	235,617	50,378	0.2138	0.7862	12.32
75.5	182,625	33,589	0.1839	0.8161	9.68
76.5	137,509	1,942	0.0141	0.9859	7.90
77.5	124,554	996	0.0080	0.9920	7.79
78.5	123,558	295	0.0024	0.9976	7.73

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

PLACEMENT BAND 1913-2012			EXPERIENCE BAND 1993-2012			
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	246,244	1,289	0.0052	0.9948	7.71	
80.5	244,955	243	0.0010	0.9990	7.67	
81.5	218,765		0.0000	1.0000	7.66	
82.5	218,285	11,264	0.0516	0.9484	7.66	
83.5	206,429	11,253	0.0545	0.9455	7.27	
84.5	195,009	1,014	0.0052	0.9948	6.87	
85.5	193,792	1,901	0.0098	0.9902	6.83	
86.5	190,773		0.0000	1.0000	6.77	
87.5	133,241	1,977	0.0148	0.9852	6.77	
88.5	110,974		0.0000	1.0000	6.67	
89.5	110,974		0.0000	1.0000	6.67	
90.5	106,554		0.0000	1.0000	6.67	
91.5	106,554		0.0000	1.0000	6.67	
92.5	105,133		0.0000	1.0000	6.67	
93.5	105,133		0.0000	1.0000	6.67	
94.5	105,133		0.0000	1.0000	6.67	
95.5	105,117		0.0000	1.0000	6.67	
96.5	105,117	89,365	0.8501	0.1499	6.67	
97.5	15,753		0.0000	1.0000	1.00	
98.5	15,753		0.0000	1.0000	1.00	
99.5					1.00	

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



III-107

PORTLAND GENERAL ELECTRIC

ACCOUNT 354 TOWERS AND FIXTURES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1911-2012			EXPERIENCE BAND 1911-2012			
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	50,709,220	1,577	0.0000	1.0000	100.00	
0.5	50,705,399	10,175	0.0002	0.9998	100.00	
1.5	50,695,224	16,476	0.0003	0.9997	99.98	
2.5	50,664,353	1,089	0.0000	1.0000	99.94	
3.5	50,643,644	4,246	0.0001	0.9999	99.94	
4.5	50,615,473	5,343	0.0001	0.9999	99.93	
5.5	48,684,992	8,852	0.0002	0.9998	99.92	
6.5	48,672,343	452	0.0000	1.0000	99.91	
7.5	48,644,187	710	0.0000	1.0000	99.90	
8.5	48,643,477	5,750	0.0001	0.9999	99.90	
9.5	48,632,030	5,333	0.0001	0.9999	99.89	
10.5	48,626,697	3,622	0.0001	0.9999	99.88	
11.5	48,623,075	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	48,696,853	8,359	0.0002	0.9998	99.73	
16.5	48,685,397	68,755	0.0014	0.9986	99.71	
17.5	46,797,156	148,500	0.0032	0.9968	99.57	
18.5	46,586,280	17,760	0.0004	0.9996	99.25	
19.5	46,565,143	2,048	0.0000	1.0000	99.22	
20.5	46,563,095	4,297	0.0001	0.9999	99.21	
21.5	46,558,798	40,905	0.0009	0.9991	99.20	
22.5	45,832,898	87,255	0.0019	0.9981	99.11	
23.5	45,745,643	3,701	0.0001	0.9999	98.93	
24.5	45,023,865	10,413	0.0002	0.9998	98.92	
25.5	44,801,259	9,605	0.0002	0.9998	98.89	
26.5	42,083,421	2,787	0.0001	0.9999	98.87	
27.5	42,056,327	599	0.0000	1.0000	98.87	
28.5	22,970,427	1,529	0.0001	0.9999	98.87	
29.5	22,968,898	2,257	0.0001	0.9999	98.86	
30.5	22,966,642	6,829	0.0003	0.9997	98.85	
31.5	22,883,419	6,150	0.0003	0.9997	98.82	
32.5	19,811,401	2,311	0.0001	0.9999	98.79	
33.5	18,649,045	10,041	0.0005	0.9995	98.78	
34.5	18,541,195	23,946	0.0013	0.9987	98.73	
35.5	18,470,970	20,802	0.0011	0.9989	98.60	
36.5	18,450,168	47,054	0.0026	0.9974	98.49	
37.5	18,377,864	988	0.0001	0.9999	98.24	
38.5	13,907,397	985	0.0001	0.9999	98.23	

PORTLAND GENERAL ELECTRIC

ACCOUNT 354 TOWERS AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1911-2012			EXPERIENCE BAND 1911-2012		
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	13,903,380	472	0.0000	1.0000	98.23
40.5	13,878,928	1,343	0.0001	0.9999	98.22
41.5	13,857,852	453	0.0000	1.0000	98.21
42.5	13,853,672	987	0.0001	0.9999	98.21
43.5	13,852,685	2,060	0.0001	0.9999	98.20
44.5	13,850,625	4,137	0.0003	0.9997	98.19
45.5	5,655,297	7,819	0.0014	0.9986	98.16
46.5	5,641,019	2,962	0.0005	0.9995	98.02
47.5	5,625,104	1,328	0.0002	0.9998	97.97
48.5	2,036,518	801	0.0004	0.9996	97.95
49.5	522,318	727	0.0014	0.9986	97.91
50.5	500,271	1,216	0.0024	0.9976	97.77
51.5	499,055	577	0.0012	0.9988	97.54
52.5	463,022	361	0.0008	0.9992	97.42
53.5	462,661	342	0.0007	0.9993	97.35
54.5	462,319	536	0.0012	0.9988	97.28
55.5	458,394	217	0.0005	0.9995	97.16
56.5	445,257	4,117	0.0092	0.9908	97.12
57.5	441,139	8,150	0.0185	0.9815	96.22
58.5	432,989	9,832	0.0227	0.9773	94.44
59.5	421,434	128,631	0.3052	0.6948	92.30
60.5	289,947	42,578	0.1468	0.8532	64.13
61.5	247,369	106	0.0004	0.9996	54.71
62.5	247,240	500	0.0020	0.9980	54.69
63.5	246,277	274	0.0011	0.9989	54.58
64.5	246,003	13,035	0.0530	0.9470	54.51
65.5	232,968	10	0.0000	1.0000	51.63
66.5	232,958	20	0.0001	0.9999	51.62
67.5	232,938	2,493	0.0107	0.9893	51.62
68.5	230,445	58	0.0003	0.9997	51.07
69.5	230,386	119	0.0005	0.9995	51.05
70.5	230,267	5,347	0.0232	0.9768	51.03
71.5	224,920	11,849	0.0527	0.9473	49.84
72.5	213,072	23,366	0.1097	0.8903	47.22
73.5	188,579	45,192	0.2396	0.7604	42.04
74.5	142,948		0.0000	1.0000	31.96
75.5	142,948		0.0000	1.0000	31.96
76.5	140,374		0.0000	1.0000	31.96
77.5	138,253		0.0000	1.0000	31.96
78.5	138,253		0.0000	1.0000	31.96

PORTLAND GENERAL ELECTRIC

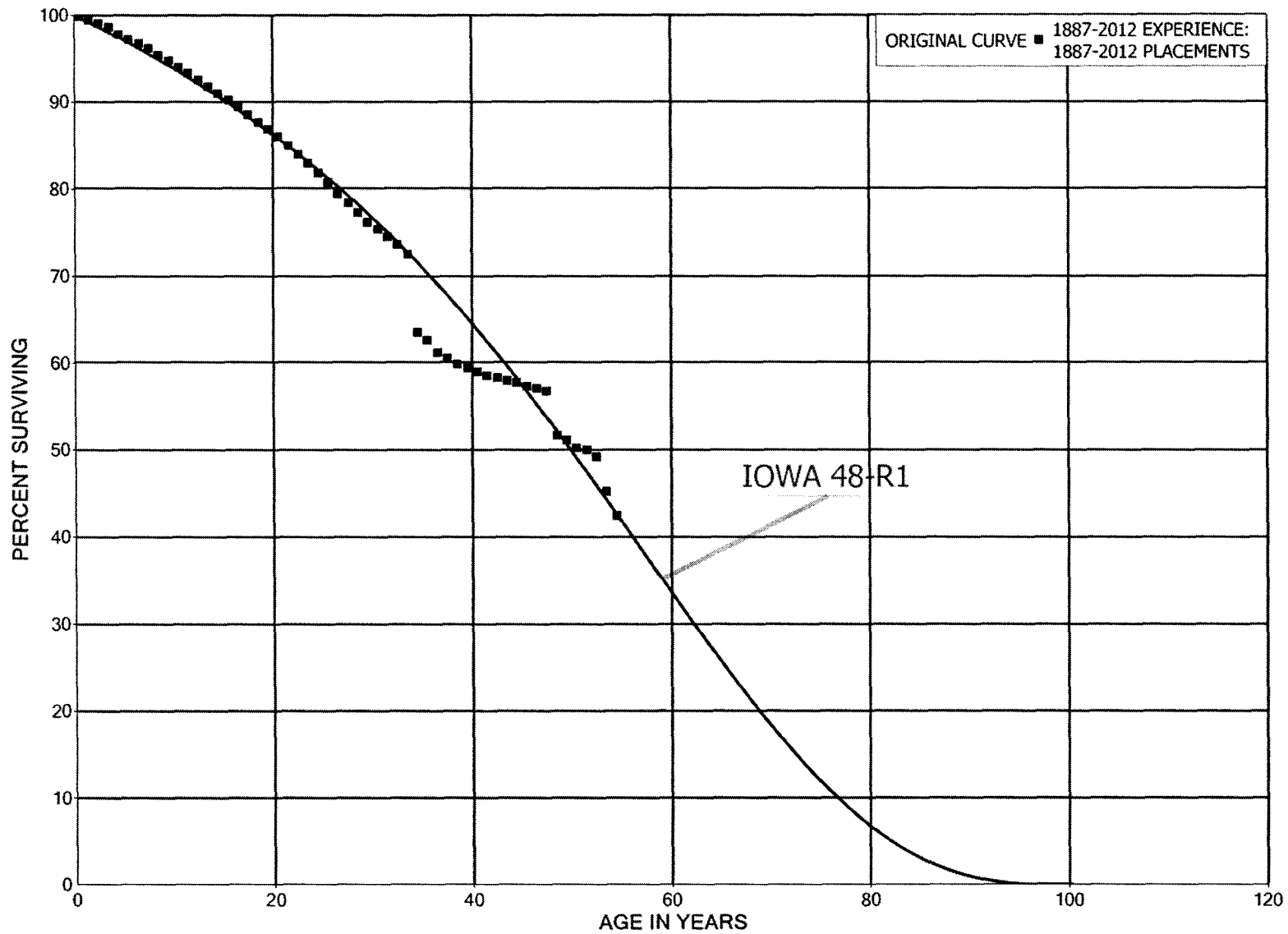
ACCOUNT 354 TOWERS AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1911-2012			EXPERIENCE BAND 1911-2012		
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	31.96
80.5	138,253		0.0000	1.0000	31.96
81.5	136,435		0.0000	1.0000	31.96
82.5	136,435		0.0000	1.0000	31.96
83.5	136,435		0.0000	1.0000	31.96
84.5	136,400		0.0000	1.0000	31.96
85.5	136,400		0.0000	1.0000	31.96
86.5	136,400		0.0000	1.0000	31.96
87.5	10,373		0.0000	1.0000	31.96
88.5	8,887		0.0000	1.0000	31.96
89.5	5,934		0.0000	1.0000	31.96
90.5					31.96



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



III-111

PORTLAND GENERAL ELECTRIC

ACCOUNT 355 POLES AND FIXTURES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1887-2012			EXPERIENCE BAND 1887-2012		
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	61,474,496	116,659	0.0019	0.9981	100.00
0.5	59,439,992	215,237	0.0036	0.9964	99.81
1.5	52,684,925	214,944	0.0041	0.9959	99.45
2.5	50,586,089	208,626	0.0041	0.9959	99.04
3.5	48,628,834	466,375	0.0096	0.9904	98.63
4.5	45,305,059	218,586	0.0048	0.9952	97.69
5.5	33,519,458	174,465	0.0052	0.9948	97.22
6.5	30,982,779	185,050	0.0060	0.9940	96.71
7.5	26,376,875	189,806	0.0072	0.9928	96.13
8.5	24,229,779	173,204	0.0071	0.9929	95.44
9.5	23,629,189	189,495	0.0080	0.9920	94.76
10.5	23,024,404	179,350	0.0078	0.9922	94.00
11.5	22,210,193	169,357	0.0076	0.9924	93.27
12.5	21,426,664	190,028	0.0089	0.9911	92.56
13.5	20,732,062	172,359	0.0083	0.9917	91.74
14.5	18,997,246	174,209	0.0092	0.9908	90.97
15.5	17,842,798	156,051	0.0087	0.9913	90.14
16.5	16,901,050	153,625	0.0091	0.9909	89.35
17.5	16,150,350	165,051	0.0102	0.9898	88.54
18.5	15,523,568	150,988	0.0097	0.9903	87.63
19.5	14,852,750	142,174	0.0096	0.9904	86.78
20.5	13,817,401	161,153	0.0117	0.9883	85.95
21.5	12,471,541	150,156	0.0120	0.9880	84.95
22.5	11,694,146	133,521	0.0114	0.9886	83.93
23.5	11,012,481	150,312	0.0136	0.9864	82.97
24.5	10,351,999	136,397	0.0132	0.9868	81.83
25.5	9,931,989	170,569	0.0172	0.9828	80.76
26.5	9,445,123	112,752	0.0119	0.9881	79.37
27.5	8,956,973	126,641	0.0141	0.9859	78.42
28.5	8,393,808	127,049	0.0151	0.9849	77.31
29.5	7,359,302	76,480	0.0104	0.9896	76.14
30.5	6,912,529	77,815	0.0113	0.9887	75.35
31.5	6,659,867	77,612	0.0117	0.9883	74.50
32.5	6,160,377	95,743	0.0155	0.9845	73.63
33.5	5,753,991	709,700	0.1233	0.8767	72.49
34.5	4,932,666	76,586	0.0155	0.9845	63.55
35.5	4,817,167	102,927	0.0214	0.9786	62.56
36.5	4,498,932	48,980	0.0109	0.9891	61.23
37.5	4,386,942	50,275	0.0115	0.9885	60.56
38.5	4,284,135	34,616	0.0081	0.9919	59.87

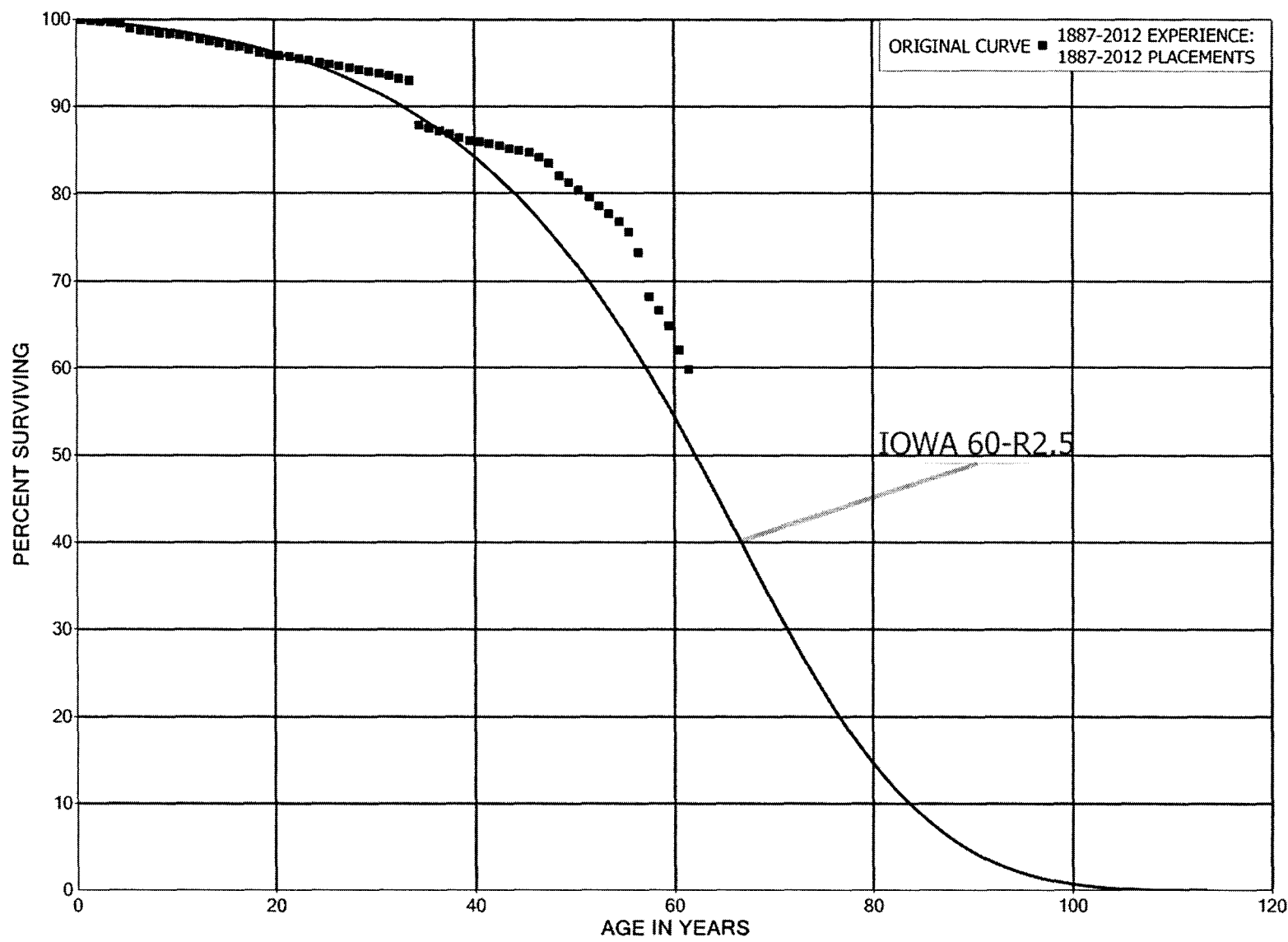
PORTLAND GENERAL ELECTRIC

ACCOUNT 355 POLES AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1887-2012			EXPERIENCE BAND 1887-2012			
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	4,170,170	33,486	0.0080	0.9920	59.38	
40.5	3,996,407	25,578	0.0064	0.9936	58.90	
41.5	3,901,453	17,460	0.0045	0.9955	58.53	
42.5	3,677,207	17,159	0.0047	0.9953	58.27	
43.5	3,541,723	18,660	0.0053	0.9947	57.99	
44.5	3,383,012	25,978	0.0077	0.9923	57.69	
45.5	3,033,376	11,790	0.0039	0.9961	57.25	
46.5	2,939,306	14,294	0.0049	0.9951	57.02	
47.5	2,831,060	258,342	0.0913	0.9087	56.75	
48.5	2,475,519	25,703	0.0104	0.9896	51.57	
49.5	2,092,510	36,231	0.0173	0.9827	51.03	
50.5	2,047,201	7,033	0.0034	0.9966	50.15	
51.5	641,925	10,578	0.0165	0.9835	49.98	
52.5	595,299	48,266	0.0811	0.9189	49.15	
53.5	341,673	21,216	0.0621	0.9379	45.17	
54.5	154,468	1,025	0.0066	0.9934	42.36	
55.5	111,231	696	0.0063	0.9937	42.08	
56.5	17,192	523	0.0304	0.9696	41.82	
57.5	11,420	1,727	0.1512	0.8488	40.55	
58.5	9,020	899	0.0997	0.9003	34.42	
59.5	4,535	66	0.0146	0.9854	30.98	
60.5	1,591	71	0.0449	0.9551	30.53	
61.5	1,003	68	0.0678	0.9322	29.16	
62.5	742		0.0000	1.0000	27.18	
63.5	388		0.0000	1.0000	27.18	
64.5	313		0.0000	1.0000	27.18	
65.5					27.18	

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



III-114

PORTLAND GENERAL ELECTRIC

ACCOUNT 356 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1887-2012			EXPERIENCE BAND 1887-2012		
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	131,460,633	69,317	0.0005	0.9995	100.00
0.5	129,435,212	150,252	0.0012	0.9988	99.95
1.5	124,633,284	157,553	0.0013	0.9987	99.83
2.5	118,817,914	101,316	0.0009	0.9991	99.71
3.5	104,419,250	107,157	0.0010	0.9990	99.62
4.5	98,539,130	619,183	0.0063	0.9937	99.52
5.5	88,297,203	136,651	0.0015	0.9985	98.89
6.5	85,207,969	129,093	0.0015	0.9985	98.74
7.5	78,026,579	121,017	0.0016	0.9984	98.59
8.5	75,018,125	113,247	0.0015	0.9985	98.44
9.5	74,083,199	122,571	0.0017	0.9983	98.29
10.5	73,183,322	143,813	0.0020	0.9980	98.13
11.5	71,800,756	142,726	0.0020	0.9980	97.93
12.5	70,494,624	167,338	0.0024	0.9976	97.74
13.5	69,344,019	196,016	0.0028	0.9972	97.51
14.5	62,701,784	142,691	0.0023	0.9977	97.23
15.5	61,869,958	139,686	0.0023	0.9977	97.01
16.5	61,167,108	183,281	0.0030	0.9970	96.79
17.5	58,692,269	207,038	0.0035	0.9965	96.50
18.5	58,066,308	95,542	0.0016	0.9984	96.16
19.5	57,544,092	81,979	0.0014	0.9986	96.00
20.5	56,523,543	96,896	0.0017	0.9983	95.86
21.5	56,120,983	112,942	0.0020	0.9980	95.70
22.5	55,581,088	132,039	0.0024	0.9976	95.51
23.5	54,942,827	131,342	0.0024	0.9976	95.28
24.5	54,158,853	128,156	0.0024	0.9976	95.05
25.5	53,795,595	108,821	0.0020	0.9980	94.83
26.5	50,691,301	119,547	0.0024	0.9976	94.64
27.5	50,270,043	98,107	0.0020	0.9980	94.41
28.5	33,036,116	76,833	0.0023	0.9977	94.23
29.5	32,069,772	92,915	0.0029	0.9971	94.01
30.5	30,696,559	82,307	0.0027	0.9973	93.74
31.5	30,410,769	95,913	0.0032	0.9968	93.49
32.5	27,701,044	89,089	0.0032	0.9968	93.19
33.5	27,276,691	1,488,939	0.0546	0.9454	92.89
34.5	25,524,308	104,263	0.0041	0.9959	87.82
35.5	21,738,170	80,004	0.0037	0.9963	87.46
36.5	21,015,858	86,446	0.0041	0.9959	87.14
37.5	20,856,553	85,674	0.0041	0.9959	86.78
38.5	19,044,761	68,165	0.0036	0.9964	86.43

PORTLAND GENERAL ELECTRIC

ACCOUNT 356 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1887-2012			EXPERIENCE BAND 1887-2012		
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	18,843,158	42,224	0.0022	0.9978	86.12
40.5	18,432,200	43,100	0.0023	0.9977	85.92
41.5	18,281,858	56,263	0.0031	0.9969	85.72
42.5	17,829,869	48,811	0.0027	0.9973	85.46
43.5	17,621,774	52,850	0.0030	0.9970	85.22
44.5	17,378,141	50,844	0.0029	0.9971	84.97
45.5	7,806,117	54,982	0.0070	0.9930	84.72
46.5	7,648,910	54,679	0.0071	0.9929	84.12
47.5	7,481,301	133,299	0.0178	0.9822	83.52
48.5	6,648,988	59,527	0.0090	0.9910	82.03
49.5	3,525,853	38,463	0.0109	0.9891	81.30
50.5	3,480,875	36,080	0.0104	0.9896	80.41
51.5	1,921,300	23,131	0.0120	0.9880	79.58
52.5	1,859,092	21,628	0.0116	0.9884	78.62
53.5	1,728,967	20,131	0.0116	0.9884	77.71
54.5	1,372,452	21,334	0.0155	0.9845	76.80
55.5	1,188,058	36,638	0.0308	0.9692	75.61
56.5	1,040,101	72,173	0.0694	0.9306	73.28
57.5	963,455	21,500	0.0223	0.9777	68.19
58.5	940,441	25,309	0.0269	0.9731	66.67
59.5	909,858	39,800	0.0437	0.9563	64.88
60.5	866,064	30,588	0.0353	0.9647	62.04
61.5	833,748	9,079	0.0109	0.9891	59.85
62.5	820,439	6,896	0.0084	0.9916	59.20
63.5	802,390	6,002	0.0075	0.9925	58.70
64.5	787,520	2,643	0.0034	0.9966	58.26
65.5	780,397	1,446	0.0019	0.9981	58.06
66.5	778,694	1,344	0.0017	0.9983	57.96
67.5	777,047	923	0.0012	0.9988	57.86
68.5	775,611	4,034	0.0052	0.9948	57.79
69.5	771,507	291	0.0004	0.9996	57.49
70.5	771,195	326	0.0004	0.9996	57.46
71.5	770,869	176	0.0002	0.9998	57.44
72.5	770,694	155	0.0002	0.9998	57.43
73.5	767,769	11,924	0.0155	0.9845	57.42
74.5	754,957	2,656	0.0035	0.9965	56.52
75.5	748,356		0.0000	1.0000	56.32
76.5	741,882		0.0000	1.0000	56.32
77.5	736,817		0.0000	1.0000	56.32
78.5	729,330		0.0000	1.0000	56.32

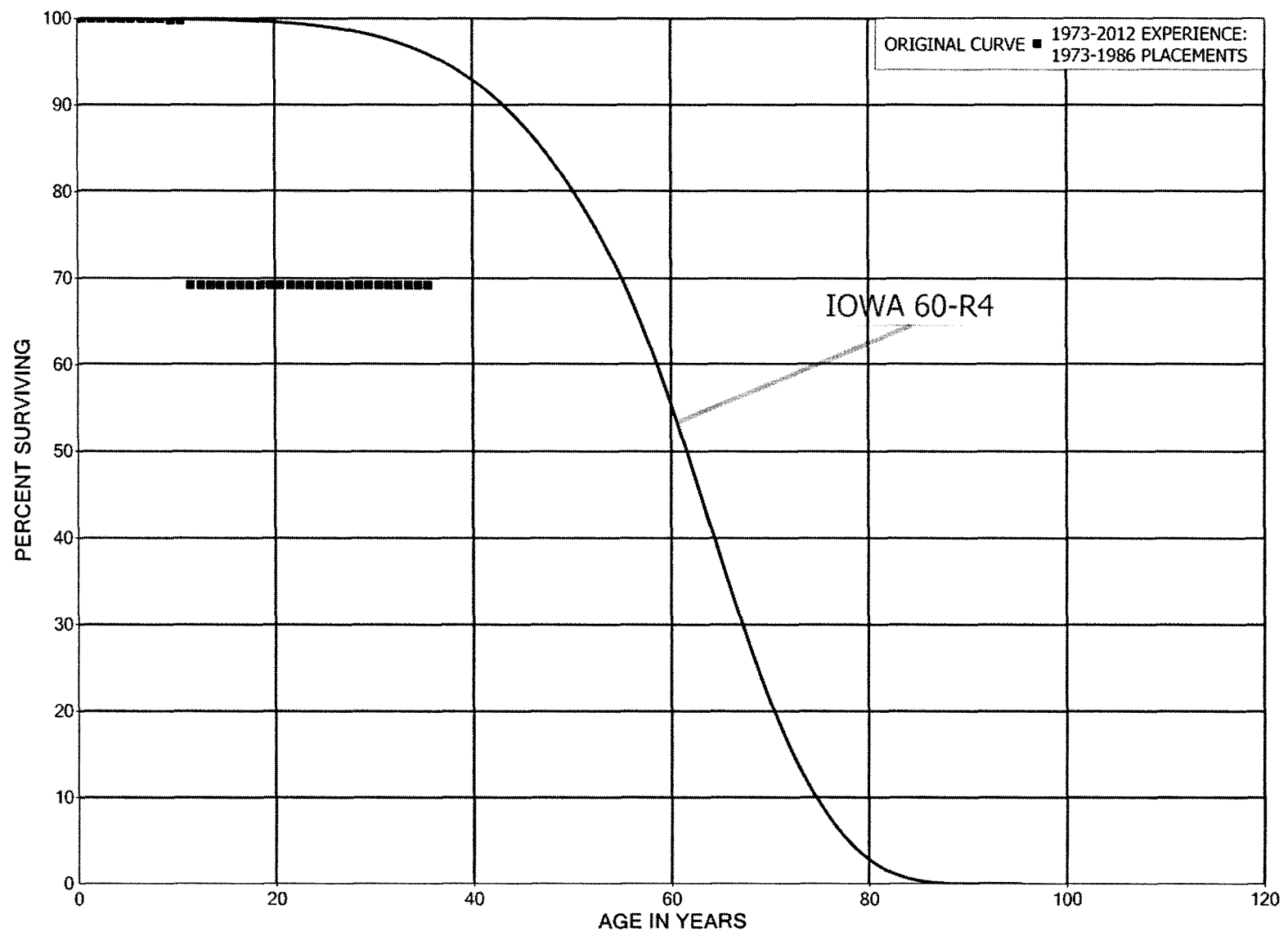
PORTLAND GENERAL ELECTRIC

ACCOUNT 356 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1887-2012			EXPERIENCE BAND 1887-2012		
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	726,201		0.0000	1.0000	56.32
80.5	723,386		0.0000	1.0000	56.32
81.5	719,418		0.0000	1.0000	56.32
82.5	718,288		0.0000	1.0000	56.32
83.5	717,328		0.0000	1.0000	56.32
84.5	717,064		0.0000	1.0000	56.32
85.5	716,644		0.0000	1.0000	56.32
86.5	716,163		0.0000	1.0000	56.32
87.5	6,123		0.0000	1.0000	56.32
88.5	5,594		0.0000	1.0000	56.32
89.5	5,001		0.0000	1.0000	56.32
90.5	4,491		0.0000	1.0000	56.32
91.5	3,363		0.0000	1.0000	56.32
92.5	2,515		0.0000	1.0000	56.32
93.5					56.32

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



III-118



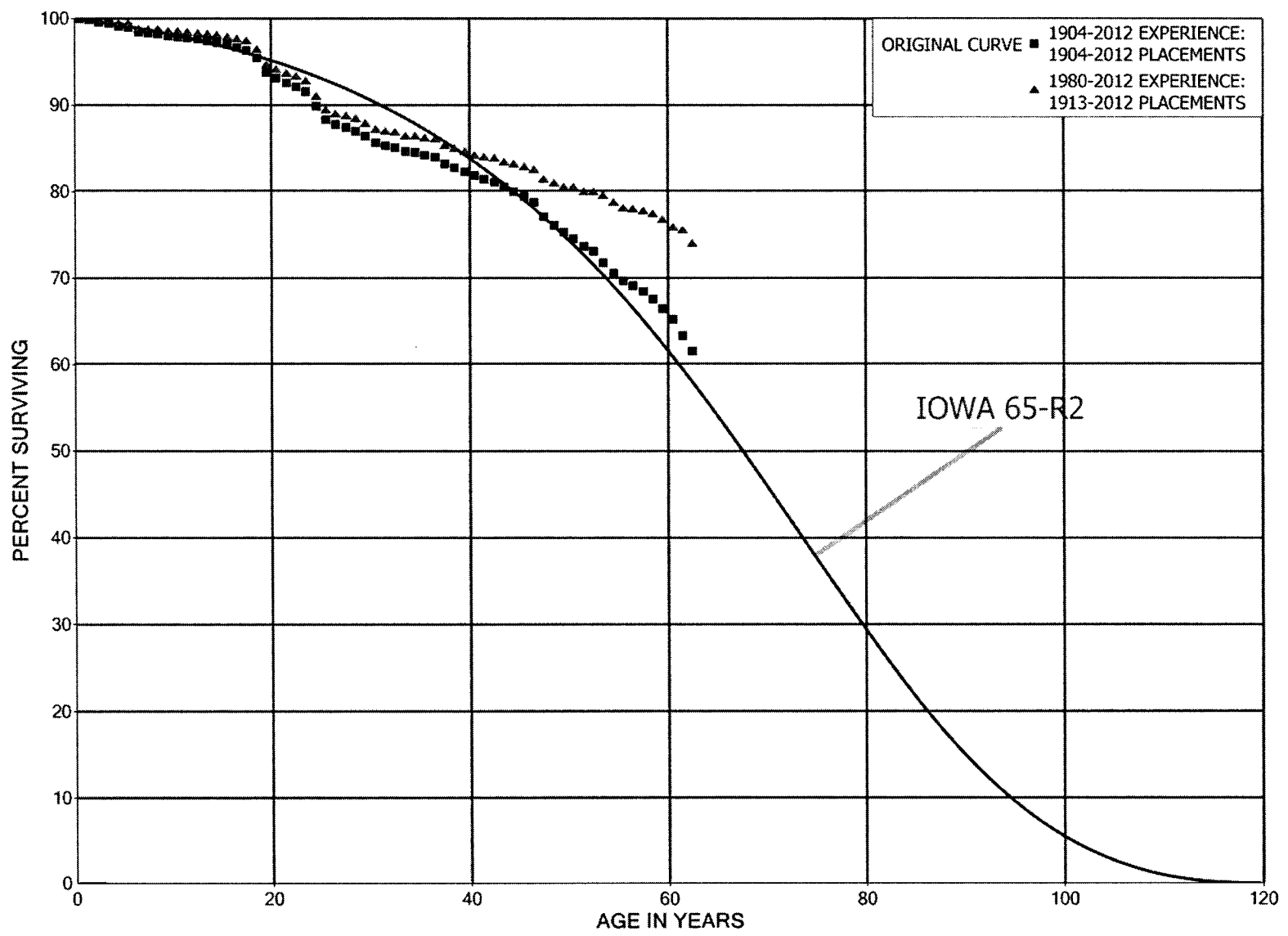
PORTLAND GENERAL ELECTRIC

ACCOUNT 359 ROADS AND TRAILS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1973-1986			EXPERIENCE BAND 1973-2012			
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	587,147	32	0.0001	0.9999	100.00	
0.5	587,115		0.0000	1.0000	99.99	
1.5	587,115		0.0000	1.0000	99.99	
2.5	587,115		0.0000	1.0000	99.99	
3.5	587,115		0.0000	1.0000	99.99	
4.5	587,115		0.0000	1.0000	99.99	
5.5	587,115		0.0000	1.0000	99.99	
6.5	587,115		0.0000	1.0000	99.99	
7.5	587,115		0.0000	1.0000	99.99	
8.5	587,115	1,341	0.0023	0.9977	99.99	
9.5	585,774		0.0000	1.0000	99.77	
10.5	585,774	179,465	0.3064	0.6936	99.77	
11.5	406,309		0.0000	1.0000	69.20	
12.5	406,309		0.0000	1.0000	69.20	
13.5	406,309		0.0000	1.0000	69.20	
14.5	406,309		0.0000	1.0000	69.20	
15.5	406,309		0.0000	1.0000	69.20	
16.5	406,309		0.0000	1.0000	69.20	
17.5	406,287		0.0000	1.0000	69.20	
18.5	406,287		0.0000	1.0000	69.20	
19.5	406,154		0.0000	1.0000	69.20	
20.5	406,154		0.0000	1.0000	69.20	
21.5	406,154		0.0000	1.0000	69.20	
22.5	396,411		0.0000	1.0000	69.20	
23.5	396,411		0.0000	1.0000	69.20	
24.5	339,371		0.0000	1.0000	69.20	
25.5	339,371		0.0000	1.0000	69.20	
26.5	297,600		0.0000	1.0000	69.20	
27.5	297,596		0.0000	1.0000	69.20	
28.5	53,039		0.0000	1.0000	69.20	
29.5	53,039		0.0000	1.0000	69.20	
30.5	53,039		0.0000	1.0000	69.20	
31.5	53,039		0.0000	1.0000	69.20	
32.5	53,039		0.0000	1.0000	69.20	
33.5	53,039		0.0000	1.0000	69.20	
34.5	53,039		0.0000	1.0000	69.20	
35.5					69.20	

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



III-120

PORTLAND GENERAL ELECTRIC

ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1904-2012			EXPERIENCE BAND 1904-2012		
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	37,955,059	37,143	0.0010	0.9990	100.00
0.5	37,599,069	36,693	0.0010	0.9990	99.90
1.5	35,250,094	97,518	0.0028	0.9972	99.80
2.5	34,186,462	58,158	0.0017	0.9983	99.53
3.5	33,260,204	101,507	0.0031	0.9969	99.36
4.5	32,028,935	26,455	0.0008	0.9992	99.06
5.5	30,829,093	186,732	0.0061	0.9939	98.97
6.5	27,625,180	21,280	0.0008	0.9992	98.37
7.5	25,687,983	29,651	0.0012	0.9988	98.30
8.5	25,566,014	59,222	0.0023	0.9977	98.19
9.5	24,492,572	20,360	0.0008	0.9992	97.96
10.5	24,214,023	30,648	0.0013	0.9987	97.88
11.5	23,011,331	43,728	0.0019	0.9981	97.75
12.5	22,772,349	42,462	0.0019	0.9981	97.57
13.5	20,533,632	47,843	0.0023	0.9977	97.38
14.5	19,707,404	53,683	0.0027	0.9973	97.16
15.5	18,724,510	59,317	0.0032	0.9968	96.89
16.5	16,151,099	42,243	0.0026	0.9974	96.59
17.5	12,779,100	127,623	0.0100	0.9900	96.33
18.5	12,177,451	211,023	0.0173	0.9827	95.37
19.5	10,845,381	77,842	0.0072	0.9928	93.72
20.5	10,226,409	60,434	0.0059	0.9941	93.05
21.5	9,032,997	44,244	0.0049	0.9951	92.50
22.5	8,716,617	51,693	0.0059	0.9941	92.04
23.5	8,558,953	160,470	0.0187	0.9813	91.50
24.5	8,333,057	135,204	0.0162	0.9838	89.78
25.5	8,201,029	53,871	0.0066	0.9934	88.33
26.5	7,351,309	30,194	0.0041	0.9959	87.75
27.5	6,996,215	37,223	0.0053	0.9947	87.38
28.5	7,099,340	46,457	0.0065	0.9935	86.92
29.5	7,050,511	59,749	0.0085	0.9915	86.35
30.5	6,971,740	24,999	0.0036	0.9964	85.62
31.5	6,717,450	17,261	0.0026	0.9974	85.31
32.5	6,326,080	33,079	0.0052	0.9948	85.09
33.5	5,978,944	12,595	0.0021	0.9979	84.65
34.5	5,222,766	18,020	0.0035	0.9965	84.47
35.5	5,220,989	14,221	0.0027	0.9973	84.18
36.5	4,977,850	48,173	0.0097	0.9903	83.95
37.5	4,385,985	19,477	0.0044	0.9956	83.14
38.5	3,817,475	21,132	0.0055	0.9945	82.77

PORTLAND GENERAL ELECTRIC

ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1904-2012			EXPERIENCE BAND 1904-2012		
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	3,581,236	20,748	0.0058	0.9942	82.31
40.5	3,304,081	16,280	0.0049	0.9951	81.83
41.5	2,981,617	14,829	0.0050	0.9950	81.43
42.5	2,794,259	19,265	0.0069	0.9931	81.02
43.5	2,533,474	15,066	0.0059	0.9941	80.47
44.5	2,445,542	19,572	0.0080	0.9920	79.99
45.5	2,318,324	18,669	0.0081	0.9919	79.35
46.5	2,123,408	43,723	0.0206	0.9794	78.71
47.5	2,071,594	28,265	0.0136	0.9864	77.09
48.5	1,942,641	19,911	0.0102	0.9898	76.04
49.5	1,740,106	17,933	0.0103	0.9897	75.26
50.5	1,456,962	16,617	0.0114	0.9886	74.48
51.5	1,283,191	10,053	0.0078	0.9922	73.63
52.5	1,216,942	21,528	0.0177	0.9823	73.05
53.5	1,122,561	18,825	0.0168	0.9832	71.76
54.5	971,435	13,416	0.0138	0.9862	70.56
55.5	776,507	5,611	0.0072	0.9928	69.58
56.5	683,258	7,006	0.0103	0.9897	69.08
57.5	635,246	8,006	0.0126	0.9874	68.37
58.5	587,048	9,907	0.0169	0.9831	67.51
59.5	476,435	8,474	0.0178	0.9822	66.37
60.5	415,544	12,290	0.0296	0.9704	65.19
61.5	340,028	9,411	0.0277	0.9723	63.26
62.5	291,094	9,381	0.0322	0.9678	61.51
63.5	193,267	6,069	0.0314	0.9686	59.53
64.5	159,176	1,208	0.0076	0.9924	57.66
65.5	152,151	5,237	0.0344	0.9656	57.22
66.5	144,573	531	0.0037	0.9963	55.25
67.5	142,724		0.0000	1.0000	55.05
68.5	137,650	2,394	0.0174	0.9826	55.05
69.5	139,497		0.0000	1.0000	54.09
70.5	139,350	314	0.0023	0.9977	54.09
71.5	153,605	1,498	0.0098	0.9902	53.97
72.5	148,299	819	0.0055	0.9945	53.44
73.5	145,986	343	0.0023	0.9977	53.15
74.5	155,056	14,845	0.0957	0.9043	53.02
75.5	122,639	525	0.0043	0.9957	47.95
76.5	123,769	2,422	0.0196	0.9804	47.74
77.5	123,523	3,194	0.0259	0.9741	46.81
78.5	120,187	192	0.0016	0.9984	45.60

PORTLAND GENERAL ELECTRIC

ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1904-2012			EXPERIENCE BAND 1904-2012			
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	121,535	2,235	0.0184	0.9816	45.53	
80.5	119,421	5,464	0.0458	0.9542	44.69	
81.5	114,579		0.0000	1.0000	42.64	
82.5	57,647		0.0000	1.0000	42.64	
83.5	60,066		0.0000	1.0000	42.64	
84.5	57,942	14	0.0002	0.9998	42.64	
85.5	57,662	2,437	0.0423	0.9577	42.63	
86.5	55,192		0.0000	1.0000	40.83	
87.5	52,560		0.0000	1.0000	40.83	
88.5	74,963		0.0000	1.0000	40.83	
89.5	74,154		0.0000	1.0000	40.83	
90.5	73,661		0.0000	1.0000	40.83	
91.5	71,816	51,172	0.7125	0.2875	40.83	
92.5	20,713		0.0000	1.0000	11.74	
93.5	20,713		0.0000	1.0000	11.74	
94.5	18,068		0.0000	1.0000	11.74	
95.5	18,068		0.0000	1.0000	11.74	
96.5	18,068		0.0000	1.0000	11.74	
97.5	16,573		0.0000	1.0000	11.74	
98.5	16,434		0.0000	1.0000	11.74	
99.5					11.74	

PORTLAND GENERAL ELECTRIC

ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1913-2012			EXPERIENCE BAND 1980-2012			
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	30,685,978	21,290	0.0007	0.9993	100.00	
0.5	30,742,442	9,424	0.0003	0.9997	99.93	
1.5	29,317,432	72,760	0.0025	0.9975	99.90	
2.5	28,516,531	27,382	0.0010	0.9990	99.65	
3.5	27,819,499	74,153	0.0027	0.9973	99.56	
4.5	27,334,373	5,434	0.0002	0.9998	99.29	
5.5	26,797,771	167,246	0.0062	0.9938	99.27	
6.5	23,760,150	4,293	0.0002	0.9998	98.65	
7.5	22,112,359	11,950	0.0005	0.9995	98.63	
8.5	22,364,490	40,806	0.0018	0.9982	98.58	
9.5	21,541,354	3,540	0.0002	0.9998	98.40	
10.5	21,492,079	12,849	0.0006	0.9994	98.38	
11.5	20,392,771	28,310	0.0014	0.9986	98.33	
12.5	20,312,156	24,904	0.0012	0.9988	98.19	
13.5	18,197,670	29,447	0.0016	0.9984	98.07	
14.5	17,444,799	35,776	0.0021	0.9979	97.91	
15.5	16,664,176	37,274	0.0022	0.9978	97.71	
16.5	14,234,563	24,872	0.0017	0.9983	97.49	
17.5	11,114,251	113,388	0.0102	0.9898	97.32	
18.5	10,700,037	198,858	0.0186	0.9814	96.33	
19.5	9,433,224	62,921	0.0067	0.9933	94.54	
20.5	8,896,804	41,823	0.0047	0.9953	93.91	
21.5	7,804,362	27,962	0.0036	0.9964	93.47	
22.5	7,636,473	40,247	0.0053	0.9947	93.13	
23.5	7,585,094	149,256	0.0197	0.9803	92.64	
24.5	7,420,410	123,031	0.0166	0.9834	90.82	
25.5	7,340,822	42,042	0.0057	0.9943	89.31	
26.5	6,540,474	16,722	0.0026	0.9974	88.80	
27.5	6,261,508	23,617	0.0038	0.9962	88.57	
28.5	6,464,339	36,585	0.0057	0.9943	88.24	
29.5	6,473,395	50,275	0.0078	0.9922	87.74	
30.5	6,460,816	16,714	0.0026	0.9974	87.06	
31.5	6,269,906	9,307	0.0015	0.9985	86.83	
32.5	5,897,306	26,611	0.0045	0.9955	86.70	
33.5	5,564,269	4,728	0.0008	0.9992	86.31	
34.5	4,816,903	11,245	0.0023	0.9977	86.24	
35.5	4,828,802	6,053	0.0013	0.9987	86.04	
36.5	4,594,279	41,198	0.0090	0.9910	85.93	
37.5	4,011,056	13,638	0.0034	0.9966	85.16	
38.5	3,463,832	16,610	0.0048	0.9952	84.87	

PORTLAND GENERAL ELECTRIC

ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1913-2012			EXPERIENCE BAND 1980-2012		
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	3,235,031	16,252	0.0050	0.9950	84.46
40.5	2,962,428	5,515	0.0019	0.9981	84.04
41.5	2,651,746	5,017	0.0019	0.9981	83.88
42.5	2,476,345	13,504	0.0055	0.9945	83.72
43.5	2,221,898	4,813	0.0022	0.9978	83.27
44.5	2,144,652	10,364	0.0048	0.9952	83.09
45.5	2,026,956	8,125	0.0040	0.9960	82.68
46.5	1,842,660	23,002	0.0125	0.9875	82.35
47.5	1,812,088	11,418	0.0063	0.9937	81.33
48.5	1,700,535	7,777	0.0046	0.9954	80.81
49.5	1,549,708	1,547	0.0010	0.9990	80.44
50.5	1,283,703	8,496	0.0066	0.9934	80.36
51.5	1,119,817	421	0.0004	0.9996	79.83
52.5	1,064,531	5,126	0.0048	0.9952	79.80
53.5	987,264	10,624	0.0108	0.9892	79.42
54.5	847,028	6,041	0.0071	0.9929	78.56
55.5	670,817	1,396	0.0021	0.9979	78.00
56.5	582,662	1,677	0.0029	0.9971	77.84
57.5	540,720	1,969	0.0036	0.9964	77.62
58.5	501,040	4,439	0.0089	0.9911	77.33
59.5	395,910	4,583	0.0116	0.9884	76.65
60.5	338,910	1,701	0.0050	0.9950	75.76
61.5	274,456	5,823	0.0212	0.9788	75.38
62.5	229,109	71	0.0003	0.9997	73.78
63.5	140,593	1,897	0.0135	0.9865	73.76
64.5	110,674	268	0.0024	0.9976	72.76
65.5	104,589	3,958	0.0378	0.9622	72.59
66.5	144,476	434	0.0030	0.9970	69.84
67.5	142,724		0.0000	1.0000	69.63
68.5	137,650	2,394	0.0174	0.9826	69.63
69.5	139,497		0.0000	1.0000	68.42
70.5	139,350	314	0.0023	0.9977	68.42
71.5	153,605	1,498	0.0098	0.9902	68.27
72.5	148,299	819	0.0055	0.9945	67.60
73.5	145,986	343	0.0023	0.9977	67.23
74.5	155,056	14,845	0.0957	0.9043	67.07
75.5	122,639	525	0.0043	0.9957	60.65
76.5	123,769	2,422	0.0196	0.9804	60.39
77.5	123,523	3,194	0.0259	0.9741	59.21
78.5	120,187	192	0.0016	0.9984	57.67

PORTLAND GENERAL ELECTRIC

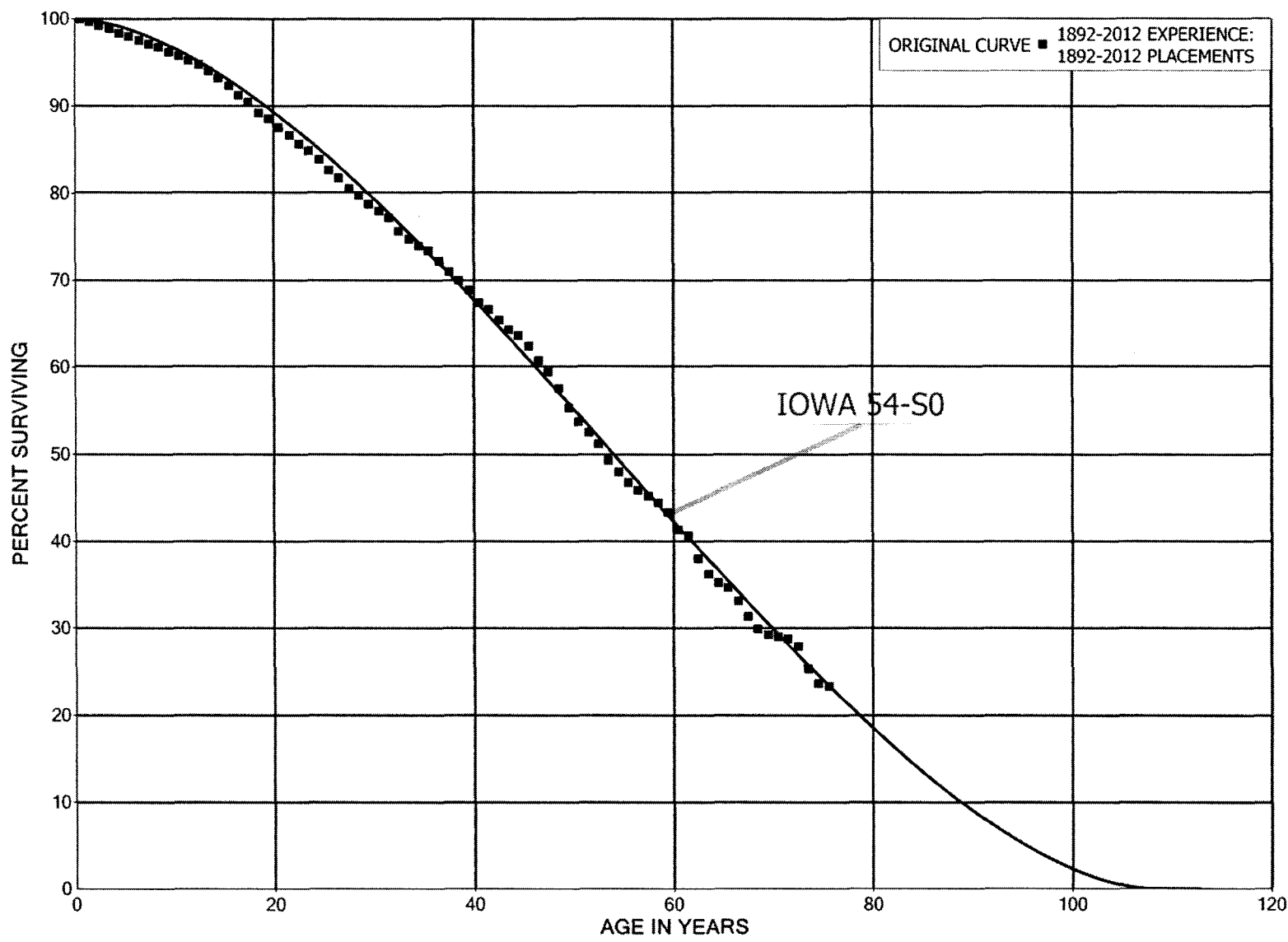
ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1913-2012			EXPERIENCE BAND 1980-2012			
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	121,535	2,235	0.0184	0.9816	57.58	
80.5	119,421	5,464	0.0458	0.9542	56.52	
81.5	114,579		0.0000	1.0000	53.94	
82.5	57,647		0.0000	1.0000	53.94	
83.5	60,066		0.0000	1.0000	53.94	
84.5	57,942	14	0.0002	0.9998	53.94	
85.5	57,662	2,437	0.0423	0.9577	53.92	
86.5	55,192		0.0000	1.0000	51.65	
87.5	52,560		0.0000	1.0000	51.65	
88.5	74,963		0.0000	1.0000	51.65	
89.5	74,154		0.0000	1.0000	51.65	
90.5	73,661		0.0000	1.0000	51.65	
91.5	71,816	51,172	0.7125	0.2875	51.65	
92.5	20,713		0.0000	1.0000	14.85	
93.5	20,713		0.0000	1.0000	14.85	
94.5	18,068		0.0000	1.0000	14.85	
95.5	18,068		0.0000	1.0000	14.85	
96.5	18,068		0.0000	1.0000	14.85	
97.5	16,573		0.0000	1.0000	14.85	
98.5	16,434		0.0000	1.0000	14.85	
99.5					14.85	



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



III-127

PORTLAND GENERAL ELECTRIC

ACCOUNT 362 STATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1892-2012			EXPERIENCE BAND 1892-2012		
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	382,086,187	138,652	0.0004	0.9996	100.00
0.5	356,322,911	1,150,888	0.0032	0.9968	99.96
1.5	328,156,398	1,714,179	0.0052	0.9948	99.64
2.5	308,696,931	940,459	0.0030	0.9970	99.12
3.5	294,947,124	1,553,631	0.0053	0.9947	98.82
4.5	286,464,908	1,165,323	0.0041	0.9959	98.30
5.5	276,844,613	1,193,144	0.0043	0.9957	97.90
6.5	271,091,737	1,015,815	0.0037	0.9963	97.48
7.5	263,556,450	1,081,978	0.0041	0.9959	97.11
8.5	247,571,748	1,301,609	0.0053	0.9947	96.71
9.5	230,646,701	1,194,053	0.0052	0.9948	96.20
10.5	229,148,869	1,164,933	0.0051	0.9949	95.71
11.5	218,965,800	1,217,271	0.0056	0.9944	95.22
12.5	205,210,433	1,716,064	0.0084	0.9916	94.69
13.5	193,794,816	1,591,416	0.0082	0.9918	93.90
14.5	186,011,393	1,697,627	0.0091	0.9909	93.13
15.5	167,508,033	2,066,579	0.0123	0.9877	92.28
16.5	138,629,883	1,148,269	0.0083	0.9917	91.14
17.5	119,108,833	1,541,063	0.0129	0.9871	90.38
18.5	110,719,227	919,751	0.0083	0.9917	89.21
19.5	104,791,635	1,138,230	0.0109	0.9891	88.47
20.5	100,905,228	1,001,572	0.0099	0.9901	87.51
21.5	92,205,507	1,104,543	0.0120	0.9880	86.64
22.5	82,155,781	718,076	0.0087	0.9913	85.61
23.5	78,181,331	921,519	0.0118	0.9882	84.86
24.5	76,672,316	1,102,861	0.0144	0.9856	83.86
25.5	75,614,601	833,043	0.0110	0.9890	82.65
26.5	75,635,284	1,189,219	0.0157	0.9843	81.74
27.5	75,100,598	630,745	0.0084	0.9916	80.46
28.5	74,987,819	950,707	0.0127	0.9873	79.78
29.5	73,948,614	781,053	0.0106	0.9894	78.77
30.5	71,821,085	662,658	0.0092	0.9908	77.94
31.5	66,714,668	1,357,412	0.0203	0.9797	77.22
32.5	61,984,934	716,350	0.0116	0.9884	75.65
33.5	58,231,680	635,134	0.0109	0.9891	74.77
34.5	53,483,127	410,339	0.0077	0.9923	73.96
35.5	51,789,969	823,989	0.0159	0.9841	73.39
36.5	49,180,845	904,203	0.0184	0.9816	72.22
37.5	44,326,772	555,572	0.0125	0.9875	70.89
38.5	37,551,052	629,071	0.0168	0.9832	70.00

PORTLAND GENERAL ELECTRIC

ACCOUNT 362 STATION EQUIPMENT

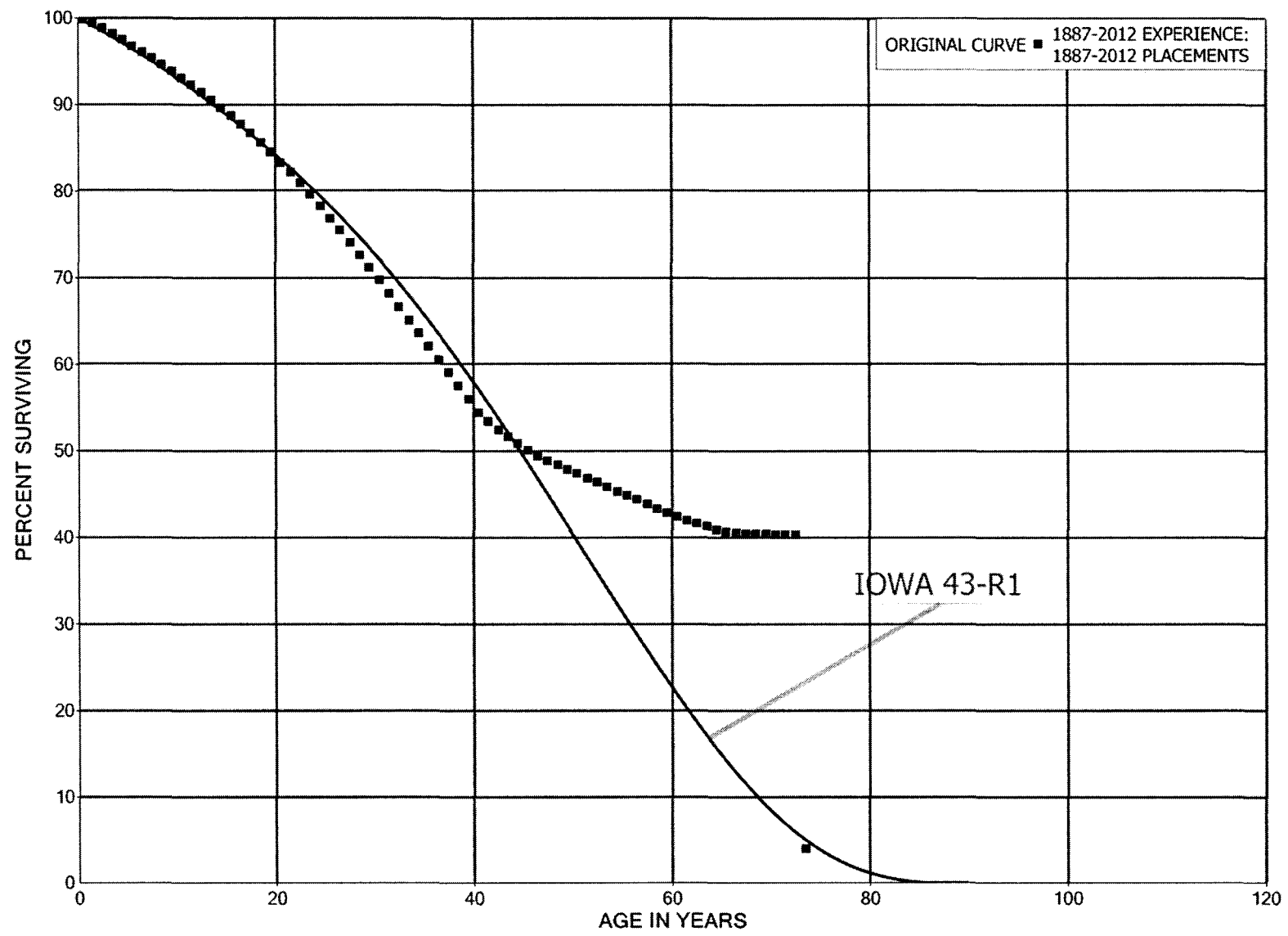
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1892-2012			EXPERIENCE BAND 1892-2012		
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	34,375,945	694,460	0.0202	0.9798	68.83
40.5	31,665,520	396,094	0.0125	0.9875	67.44
41.5	29,300,861	544,237	0.0186	0.9814	66.60
42.5	27,317,597	436,636	0.0160	0.9840	65.36
43.5	25,582,660	281,531	0.0110	0.9890	64.32
44.5	24,223,424	444,260	0.0183	0.9817	63.61
45.5	22,023,758	609,482	0.0277	0.9723	62.44
46.5	18,274,282	398,128	0.0218	0.9782	60.71
47.5	17,948,325	561,571	0.0313	0.9687	59.39
48.5	17,064,933	672,957	0.0394	0.9606	57.53
49.5	14,788,245	414,384	0.0280	0.9720	55.26
50.5	12,468,315	275,582	0.0221	0.9779	53.72
51.5	11,870,656	311,146	0.0262	0.9738	52.53
52.5	10,632,695	382,677	0.0360	0.9640	51.15
53.5	9,333,515	246,391	0.0264	0.9736	49.31
54.5	7,886,860	210,998	0.0268	0.9732	48.01
55.5	6,615,476	124,294	0.0188	0.9812	46.72
56.5	5,720,377	80,770	0.0141	0.9859	45.85
57.5	5,563,907	99,787	0.0179	0.9821	45.20
58.5	4,815,183	119,212	0.0248	0.9752	44.39
59.5	4,182,858	191,624	0.0458	0.9542	43.29
60.5	3,407,701	56,040	0.0164	0.9836	41.31
61.5	2,587,412	170,684	0.0660	0.9340	40.63
62.5	1,771,151	82,470	0.0466	0.9534	37.95
63.5	1,081,994	29,040	0.0268	0.9732	36.18
64.5	858,617	13,420	0.0156	0.9844	35.21
65.5	752,304	33,898	0.0451	0.9549	34.66
66.5	690,394	38,224	0.0554	0.9446	33.10
67.5	662,439	31,326	0.0473	0.9527	31.26
68.5	509,110	10,997	0.0216	0.9784	29.79
69.5	452,490	3,014	0.0067	0.9933	29.14
70.5	445,847	3,823	0.0086	0.9914	28.95
71.5	348,102	9,965	0.0286	0.9714	28.70
72.5	296,475	28,035	0.0946	0.9054	27.88
73.5	267,186	17,696	0.0662	0.9338	25.24
74.5	249,322	3,327	0.0133	0.9867	23.57
75.5	212,037	156	0.0007	0.9993	23.26
76.5	221,671	7,897	0.0356	0.9644	23.24
77.5	224,535	6,455	0.0287	0.9713	22.41
78.5	217,947	163	0.0007	0.9993	21.77

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

PLACEMENT BAND 1892-2012			EXPERIENCE BAND 1892-2012			
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	221,135	1,008	0.0046	0.9954	21.75	
80.5	218,859	17,526	0.0801	0.9199	21.65	
81.5	248,177	84	0.0003	0.9997	19.92	
82.5	162,882	7,137	0.0438	0.9562	19.91	
83.5	156,050	21	0.0001	0.9999	19.04	
84.5	134,850	898	0.0067	0.9933	19.04	
85.5	126,967	4,183	0.0329	0.9671	18.91	
86.5	121,926		0.0000	1.0000	18.29	
87.5	118,814	2,400	0.0202	0.9798	18.29	
88.5	52,866		0.0000	1.0000	17.92	
89.5	9,464	75	0.0079	0.9921	17.92	
90.5	8,725	6	0.0007	0.9993	17.77	
91.5	11,957	860	0.0719	0.9281	17.76	
92.5	10,866		0.0000	1.0000	16.48	
93.5	4,915		0.0000	1.0000	16.48	
94.5	4,915	82	0.0168	0.9832	16.48	
95.5	4,832		0.0000	1.0000	16.21	
96.5	4,832		0.0000	1.0000	16.21	
97.5	4,832		0.0000	1.0000	16.21	
98.5	4,832		0.0000	1.0000	16.21	
99.5					16.21	

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



III-131

PORTLAND GENERAL ELECTRIC

ACCOUNT 364 POLES, TOWERS AND FIXTURES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1887-2012			EXPERIENCE BAND 1887-2012		
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	348,145,905	670,865	0.0019	0.9981	100.00
0.5	329,500,406	1,404,732	0.0043	0.9957	99.81
1.5	315,343,148	1,843,949	0.0058	0.9942	99.38
2.5	301,321,612	1,998,957	0.0066	0.9934	98.80
3.5	285,504,338	1,959,216	0.0069	0.9931	98.15
4.5	268,723,879	1,930,895	0.0072	0.9928	97.47
5.5	254,266,589	1,779,522	0.0070	0.9930	96.77
6.5	241,187,271	1,853,134	0.0077	0.9923	96.09
7.5	232,303,795	1,927,284	0.0083	0.9917	95.36
8.5	215,802,120	1,688,332	0.0078	0.9922	94.56
9.5	207,786,063	1,680,765	0.0081	0.9919	93.82
10.5	194,633,686	1,628,643	0.0084	0.9916	93.07
11.5	180,163,718	1,689,023	0.0094	0.9906	92.29
12.5	169,901,763	1,631,019	0.0096	0.9904	91.42
13.5	160,856,169	1,630,878	0.0101	0.9899	90.54
14.5	150,479,572	1,532,087	0.0102	0.9898	89.63
15.5	138,402,756	1,568,876	0.0113	0.9887	88.71
16.5	124,415,385	1,436,550	0.0115	0.9885	87.71
17.5	113,509,509	1,450,045	0.0128	0.9872	86.70
18.5	104,765,083	1,350,654	0.0129	0.9871	85.59
19.5	97,706,420	1,330,384	0.0136	0.9864	84.48
20.5	90,743,512	1,321,664	0.0146	0.9854	83.33
21.5	85,890,035	1,271,520	0.0148	0.9852	82.12
22.5	80,339,739	1,277,634	0.0159	0.9841	80.90
23.5	76,249,911	1,273,089	0.0167	0.9833	79.62
24.5	69,833,805	1,249,331	0.0179	0.9821	78.29
25.5	64,700,957	1,202,231	0.0186	0.9814	76.89
26.5	60,942,120	1,132,029	0.0186	0.9814	75.46
27.5	57,166,266	1,092,672	0.0191	0.9809	74.06
28.5	53,935,218	1,063,664	0.0197	0.9803	72.64
29.5	49,769,877	1,024,270	0.0206	0.9794	71.21
30.5	43,710,326	981,119	0.0224	0.9776	69.74
31.5	38,563,060	873,434	0.0226	0.9774	68.18
32.5	34,513,082	802,302	0.0232	0.9768	66.63
33.5	32,617,247	755,290	0.0232	0.9768	65.09
34.5	29,888,100	708,956	0.0237	0.9763	63.58
35.5	27,348,134	671,751	0.0246	0.9754	62.07
36.5	24,969,291	629,321	0.0252	0.9748	60.55
37.5	22,402,539	564,379	0.0252	0.9748	59.02
38.5	19,266,121	549,378	0.0285	0.9715	57.53

PORTLAND GENERAL ELECTRIC

ACCOUNT 364 POLES, TOWERS AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1887-2012			EXPERIENCE BAND 1887-2012		
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	16,483,497	432,804	0.0263	0.9737	55.89
40.5	14,879,346	292,786	0.0197	0.9803	54.42
41.5	13,329,314	225,809	0.0169	0.9831	53.35
42.5	11,932,055	197,980	0.0166	0.9834	52.45
43.5	10,944,721	168,770	0.0154	0.9846	51.58
44.5	9,003,187	133,572	0.0148	0.9852	50.78
45.5	8,162,614	103,999	0.0127	0.9873	50.03
46.5	7,534,788	81,883	0.0109	0.9891	49.39
47.5	6,995,166	71,521	0.0102	0.9898	48.86
48.5	6,390,740	65,109	0.0102	0.9898	48.36
49.5	5,444,916	58,325	0.0107	0.9893	47.86
50.5	4,922,045	51,501	0.0105	0.9895	47.35
51.5	4,210,313	45,451	0.0108	0.9892	46.86
52.5	3,704,135	37,496	0.0101	0.9899	46.35
53.5	3,156,680	37,281	0.0118	0.9882	45.88
54.5	2,664,441	28,067	0.0105	0.9895	45.34
55.5	2,376,679	26,794	0.0113	0.9887	44.86
56.5	1,950,522	23,067	0.0118	0.9882	44.36
57.5	1,611,122	19,676	0.0122	0.9878	43.83
58.5	1,377,690	14,284	0.0104	0.9896	43.30
59.5	1,152,841	11,631	0.0101	0.9899	42.85
60.5	962,529	10,203	0.0106	0.9894	42.41
61.5	741,805	6,117	0.0082	0.9918	41.97
62.5	593,970	5,127	0.0086	0.9914	41.62
63.5	426,687	3,899	0.0091	0.9909	41.26
64.5	304,271	1,951	0.0064	0.9936	40.88
65.5	204,378	610	0.0030	0.9970	40.62
66.5	153,434	346	0.0023	0.9977	40.50
67.5	134,034	175	0.0013	0.9987	40.41
68.5	121,390		0.0000	1.0000	40.36
69.5	114,326	57	0.0005	0.9995	40.36
70.5	111,886		0.0000	1.0000	40.34
71.5	111,693		0.0000	1.0000	40.34
72.5	118,816	107,204	0.9023	0.0977	40.34
73.5	12,663	112	0.0088	0.9912	3.94
74.5	12,239		0.0000	1.0000	3.91
75.5	12,239	266	0.0217	0.9783	3.91
76.5	14,546	83	0.0057	0.9943	3.82
77.5	14,463	42	0.0029	0.9971	3.80
78.5	14,421	123	0.0085	0.9915	3.79

PORTLAND GENERAL ELECTRIC

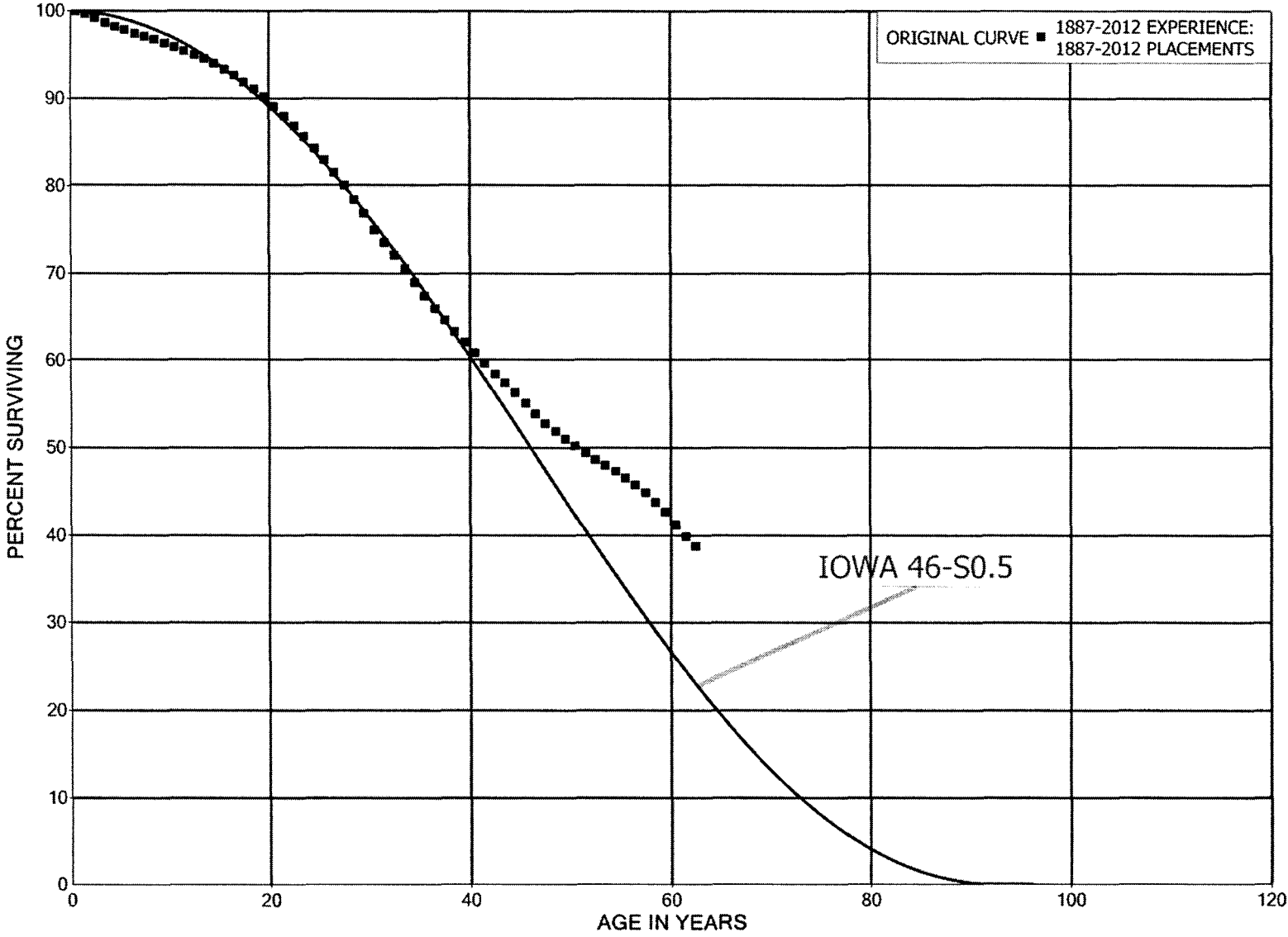
ACCOUNT 364 POLES, TOWERS AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1887-2012			EXPERIENCE BAND 1887-2012			
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	14,298	42	0.0029	0.9971	3.76	
80.5	14,256		0.0000	1.0000	3.75	
81.5	16,074	42	0.0026	0.9974	3.75	
82.5	14,367		0.0000	1.0000	3.74	
83.5	14,367		0.0000	1.0000	3.74	
84.5	11,592		0.0000	1.0000	3.74	
85.5	11,592		0.0000	1.0000	3.74	
86.5	11,592		0.0000	1.0000	3.74	
87.5	9,419		0.0000	1.0000	3.74	
88.5	10,906		0.0000	1.0000	3.74	
89.5	13,858		0.0000	1.0000	3.74	
90.5	19,793		0.0000	1.0000	3.74	
91.5	19,793	216	0.0109	0.9891	3.74	
92.5	17,759	27	0.0015	0.9985	3.70	
93.5	17,732	300	0.0169	0.9831	3.69	
94.5	17,432	213	0.0122	0.9878	3.63	
95.5	17,219	140	0.0081	0.9919	3.58	
96.5	17,078	162	0.0095	0.9905	3.55	
97.5	16,917	140	0.0083	0.9917	3.52	
98.5	16,376	140	0.0086	0.9914	3.49	
99.5	14,749	99	0.0067	0.9933	3.46	
100.5	11,697	59	0.0050	0.9950	3.44	
101.5	5,704	39	0.0069	0.9931	3.42	
102.5					3.40	



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



III-135

PORTLAND GENERAL ELECTRIC

ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1887-2012			EXPERIENCE BAND 1887-2012		
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	540,473,483	319,234	0.0006	0.9994	100.00
0.5	520,629,307	1,902,069	0.0037	0.9963	99.94
1.5	488,030,964	2,137,230	0.0044	0.9956	99.58
2.5	450,125,351	2,236,026	0.0050	0.9950	99.14
3.5	423,892,235	1,861,686	0.0044	0.9956	98.65
4.5	408,171,269	1,631,119	0.0040	0.9960	98.21
5.5	383,860,067	1,687,685	0.0044	0.9956	97.82
6.5	361,716,410	1,355,178	0.0037	0.9963	97.39
7.5	346,728,374	1,231,550	0.0036	0.9964	97.03
8.5	320,512,355	1,209,850	0.0038	0.9962	96.68
9.5	307,973,563	1,541,948	0.0050	0.9950	96.32
10.5	292,335,974	1,213,051	0.0041	0.9959	95.83
11.5	270,122,488	1,279,038	0.0047	0.9953	95.44
12.5	235,934,062	1,262,364	0.0054	0.9946	94.99
13.5	218,550,571	1,309,161	0.0060	0.9940	94.48
14.5	201,818,771	1,404,679	0.0070	0.9930	93.91
15.5	182,143,042	1,294,244	0.0071	0.9929	93.26
16.5	159,482,016	1,264,581	0.0079	0.9921	92.59
17.5	141,668,807	1,229,418	0.0087	0.9913	91.86
18.5	126,906,626	1,214,743	0.0096	0.9904	91.06
19.5	114,738,401	1,476,913	0.0129	0.9871	90.19
20.5	101,776,337	1,193,323	0.0117	0.9883	89.03
21.5	92,311,065	1,186,411	0.0129	0.9871	87.99
22.5	82,833,686	1,162,891	0.0140	0.9860	86.86
23.5	76,117,246	1,158,635	0.0152	0.9848	85.64
24.5	71,666,253	1,193,160	0.0166	0.9834	84.33
25.5	67,427,366	1,165,394	0.0173	0.9827	82.93
26.5	63,567,699	1,130,487	0.0178	0.9822	81.50
27.5	59,972,583	1,270,958	0.0212	0.9788	80.05
28.5	56,503,840	1,077,422	0.0191	0.9809	78.35
29.5	53,643,740	1,327,450	0.0247	0.9753	76.86
30.5	50,326,901	962,909	0.0191	0.9809	74.95
31.5	46,358,406	918,648	0.0198	0.9802	73.52
32.5	42,725,882	900,421	0.0211	0.9789	72.06
33.5	38,874,930	866,137	0.0223	0.9777	70.54
34.5	35,674,776	808,661	0.0227	0.9773	68.97
35.5	36,295,350	761,955	0.0210	0.9790	67.41
36.5	34,124,304	714,573	0.0209	0.9791	65.99
37.5	31,164,608	615,135	0.0197	0.9803	64.61
38.5	27,419,172	549,947	0.0201	0.9799	63.34

PORTLAND GENERAL ELECTRIC

ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1887-2012			EXPERIENCE BAND 1887-2012		
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	23,851,070	492,776	0.0207	0.9793	62.07
40.5	22,154,481	438,028	0.0198	0.9802	60.78
41.5	19,889,423	388,009	0.0195	0.9805	59.58
42.5	18,323,284	337,114	0.0184	0.9816	58.42
43.5	16,767,602	318,433	0.0190	0.9810	57.35
44.5	12,097,148	264,584	0.0219	0.9781	56.26
45.5	10,590,641	225,701	0.0213	0.9787	55.03
46.5	9,652,945	199,215	0.0206	0.9794	53.85
47.5	8,814,255	157,596	0.0179	0.9821	52.74
48.5	7,883,400	131,926	0.0167	0.9833	51.80
49.5	6,711,045	104,635	0.0156	0.9844	50.93
50.5	5,892,716	82,278	0.0140	0.9860	50.14
51.5	4,832,462	75,649	0.0157	0.9843	49.44
52.5	4,059,436	58,984	0.0145	0.9855	48.66
53.5	3,259,439	48,481	0.0149	0.9851	47.96
54.5	2,628,214	40,178	0.0153	0.9847	47.24
55.5	2,089,563	36,571	0.0175	0.9825	46.52
56.5	1,503,228	29,502	0.0196	0.9804	45.71
57.5	1,154,694	28,414	0.0246	0.9754	44.81
58.5	906,088	22,767	0.0251	0.9749	43.71
59.5	725,573	24,776	0.0341	0.9659	42.61
60.5	563,139	18,186	0.0323	0.9677	41.15
61.5	386,109	10,560	0.0273	0.9727	39.83
62.5	277,286	4,039	0.0146	0.9854	38.74
63.5	1,169,056	969,045	0.8289	0.1711	38.17
64.5	126,386	1,259	0.0100	0.9900	6.53
65.5	75,068	710	0.0095	0.9905	6.47
66.5	52,149	492	0.0094	0.9906	6.40
67.5	46,222	633	0.0137	0.9863	6.34
68.5	38,161	506	0.0133	0.9867	6.26
69.5	32,561	1,629	0.0500	0.9500	6.17
70.5	28,667	236	0.0082	0.9918	5.87
71.5	23,410	143	0.0061	0.9939	5.82
72.5	13,648	73	0.0053	0.9947	5.78
73.5	7,557	52	0.0069	0.9931	5.75
74.5	4,198	79	0.0189	0.9811	5.71
75.5	7,817	94	0.0120	0.9880	5.60
76.5	14,197	177	0.0125	0.9875	5.54
77.5	18,434	261	0.0142	0.9858	5.47
78.5	25,660	295	0.0115	0.9885	5.39

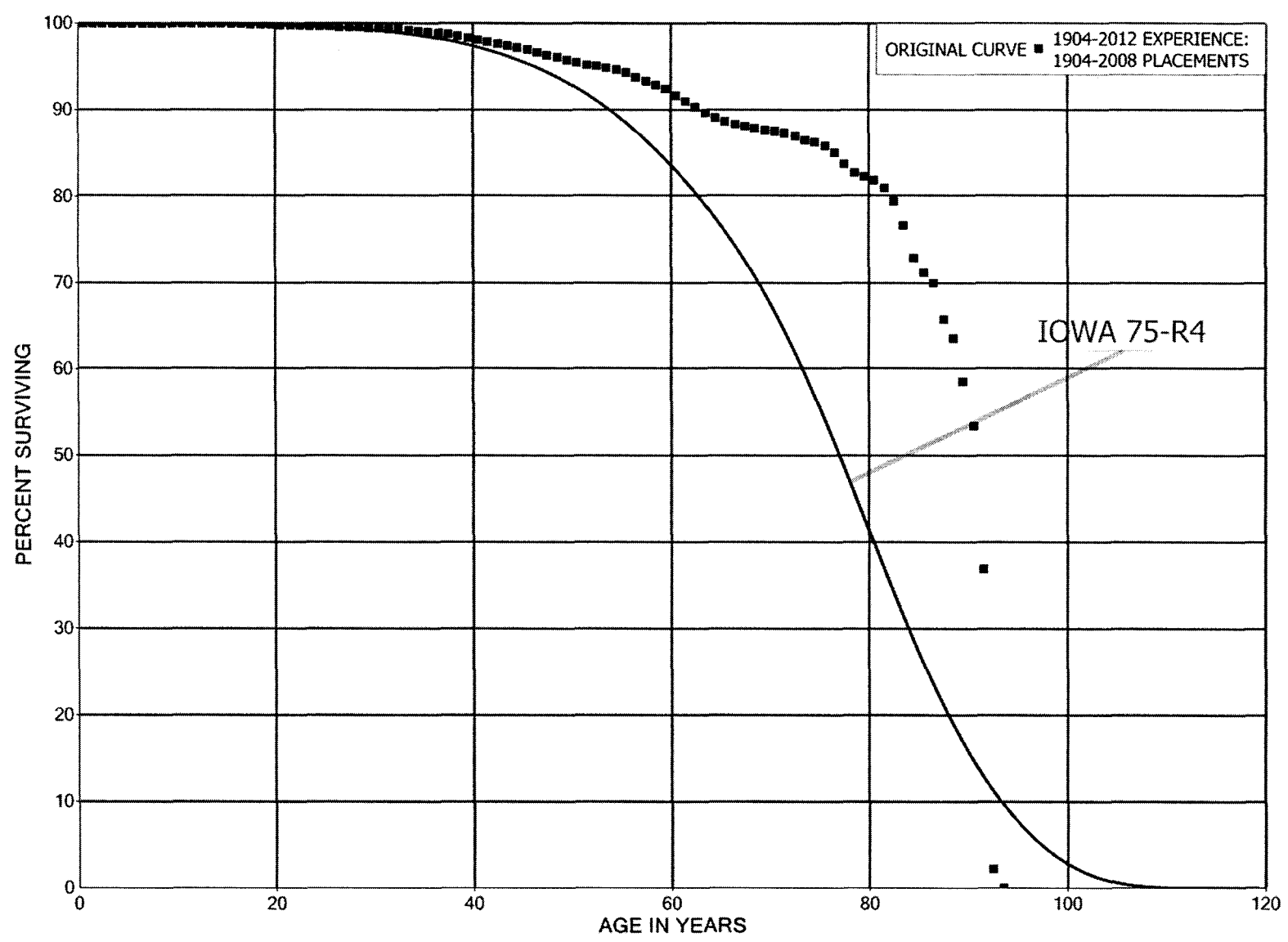
PORTLAND GENERAL ELECTRIC

ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1887-2012			EXPERIENCE BAND 1887-2012			
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	28,475	438	0.0154	0.9846	5.33	
80.5	30,852	496	0.0161	0.9839	5.25	
81.5	34,324	447	0.0130	0.9870	5.16	
82.5	32,791	488	0.0149	0.9851	5.09	
83.5	32,463	347	0.0107	0.9893	5.02	
84.5	28,830	324	0.0112	0.9888	4.96	
85.5	23,102	257	0.0111	0.9889	4.91	
86.5	19,036	166	0.0087	0.9913	4.85	
87.5	12,260	122	0.0100	0.9900	4.81	
88.5	9,855	71	0.0072	0.9928	4.76	
89.5	7,850	75	0.0095	0.9905	4.73	
90.5	4,724	51	0.0107	0.9893	4.68	
91.5	4,788	44	0.0093	0.9907	4.63	
92.5	4,731	58	0.0123	0.9877	4.59	
93.5	6,951	66	0.0095	0.9905	4.53	
94.5	6,509	93	0.0143	0.9857	4.49	
95.5	5,986	105	0.0176	0.9824	4.43	
96.5	5,774	86	0.0150	0.9850	4.35	
97.5	5,216	107	0.0206	0.9794	4.28	
98.5	4,581	34	0.0074	0.9926	4.20	
99.5	4,095	57	0.0140	0.9860	4.16	
100.5	3,047	49	0.0160	0.9840	4.11	
101.5	2,259	76	0.0339	0.9661	4.04	
102.5					3.90	

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



III-139

PORTLAND GENERAL ELECTRIC

ACCOUNT 366 UNDERGROUND CONDUIT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1904-2008			EXPERIENCE BAND 1904-2012		
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	16,289,665		0.0000	1.0000	100.00
0.5	16,289,665		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	16,263,356	0	0.0000	1.0000	100.00
5.5	16,263,356	43	0.0000	1.0000	100.00
6.5	16,263,313	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	16,227,782	1,120	0.0001	0.9999	99.98
12.5	15,942,471	1,491	0.0001	0.9999	99.97
13.5	15,491,558	2,142	0.0001	0.9999	99.96
14.5	15,375,090	3,139	0.0002	0.9998	99.95
15.5	14,718,353	5,210	0.0004	0.9996	99.93
16.5	14,026,036	5,075	0.0004	0.9996	99.89
17.5	13,554,516	3,914	0.0003	0.9997	99.86
18.5	13,232,633	4,639	0.0004	0.9996	99.83
19.5	12,512,450	4,409	0.0004	0.9996	99.79
20.5	12,094,914	4,525	0.0004	0.9996	99.76
21.5	11,974,513	5,101	0.0004	0.9996	99.72
22.5	11,837,133	3,514	0.0003	0.9997	99.68
23.5	11,818,762	4,808	0.0004	0.9996	99.65
24.5	10,876,508	4,297	0.0004	0.9996	99.61
25.5	10,097,342	3,180	0.0003	0.9997	99.57
26.5	9,528,438	2,934	0.0003	0.9997	99.54
27.5	8,670,756	2,990	0.0003	0.9997	99.51
28.5	7,983,327	3,071	0.0004	0.9996	99.47
29.5	6,775,444	3,028	0.0004	0.9996	99.43
30.5	5,952,878	3,265	0.0005	0.9995	99.39
31.5	5,836,643	4,023	0.0007	0.9993	99.33
32.5	5,675,700	4,817	0.0008	0.9992	99.27
33.5	5,434,015	5,359	0.0010	0.9990	99.18
34.5	5,218,177	5,400	0.0010	0.9990	99.08
35.5	5,046,300	6,240	0.0012	0.9988	98.98
36.5	4,618,616	6,877	0.0015	0.9985	98.86
37.5	4,398,326	7,363	0.0017	0.9983	98.71
38.5	3,986,902	10,601	0.0027	0.9973	98.55

PORTLAND GENERAL ELECTRIC

ACCOUNT 366 UNDERGROUND CONDUIT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1904-2008			EXPERIENCE BAND 1904-2012			
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	3,665,936	8,973	0.0024	0.9976	98.28	
40.5	3,519,490	7,817	0.0022	0.9978	98.04	
41.5	3,238,019	7,703	0.0024	0.9976	97.83	
42.5	3,113,626	5,466	0.0018	0.9982	97.59	
43.5	2,883,657	6,080	0.0021	0.9979	97.42	
44.5	2,635,472	6,234	0.0024	0.9976	97.22	
45.5	2,478,756	8,180	0.0033	0.9967	96.99	
46.5	2,393,939	8,732	0.0036	0.9964	96.67	
47.5	2,335,826	6,925	0.0030	0.9970	96.31	
48.5	2,281,611	8,129	0.0036	0.9964	96.03	
49.5	2,107,706	5,066	0.0024	0.9976	95.69	
50.5	1,938,210	5,466	0.0028	0.9972	95.46	
51.5	1,895,326	3,051	0.0016	0.9984	95.19	
52.5	1,865,693	3,624	0.0019	0.9981	95.03	
53.5	1,813,660	3,745	0.0021	0.9979	94.85	
54.5	1,746,210	6,162	0.0035	0.9965	94.65	
55.5	1,693,690	10,154	0.0060	0.9940	94.32	
56.5	1,662,611	7,539	0.0045	0.9955	93.75	
57.5	1,619,044	8,239	0.0051	0.9949	93.33	
58.5	1,600,410	8,856	0.0055	0.9945	92.85	
59.5	1,588,754	12,504	0.0079	0.9921	92.34	
60.5	1,567,005	11,620	0.0074	0.9926	91.61	
61.5	1,483,842	10,329	0.0070	0.9930	90.93	
62.5	1,402,627	10,590	0.0076	0.9924	90.30	
63.5	1,334,788	7,445	0.0056	0.9944	89.62	
64.5	1,293,762	7,567	0.0058	0.9942	89.12	
65.5	1,224,773	4,162	0.0034	0.9966	88.60	
66.5	1,191,130	3,131	0.0026	0.9974	88.30	
67.5	1,176,711	3,714	0.0032	0.9968	88.07	
68.5	1,172,175	1,849	0.0016	0.9984	87.79	
69.5	1,162,920	2,117	0.0018	0.9982	87.65	
70.5	1,159,143	3,345	0.0029	0.9971	87.49	
71.5	1,153,246	4,114	0.0036	0.9964	87.24	
72.5	1,148,753	4,976	0.0043	0.9957	86.93	
73.5	1,142,020	2,972	0.0026	0.9974	86.55	
74.5	1,132,152	5,834	0.0052	0.9948	86.32	
75.5	1,122,138	10,768	0.0096	0.9904	85.88	
76.5	1,111,219	17,194	0.0155	0.9845	85.05	
77.5	1,092,560	12,812	0.0117	0.9883	83.74	
78.5	1,079,479	5,549	0.0051	0.9949	82.76	

PORTLAND GENERAL ELECTRIC

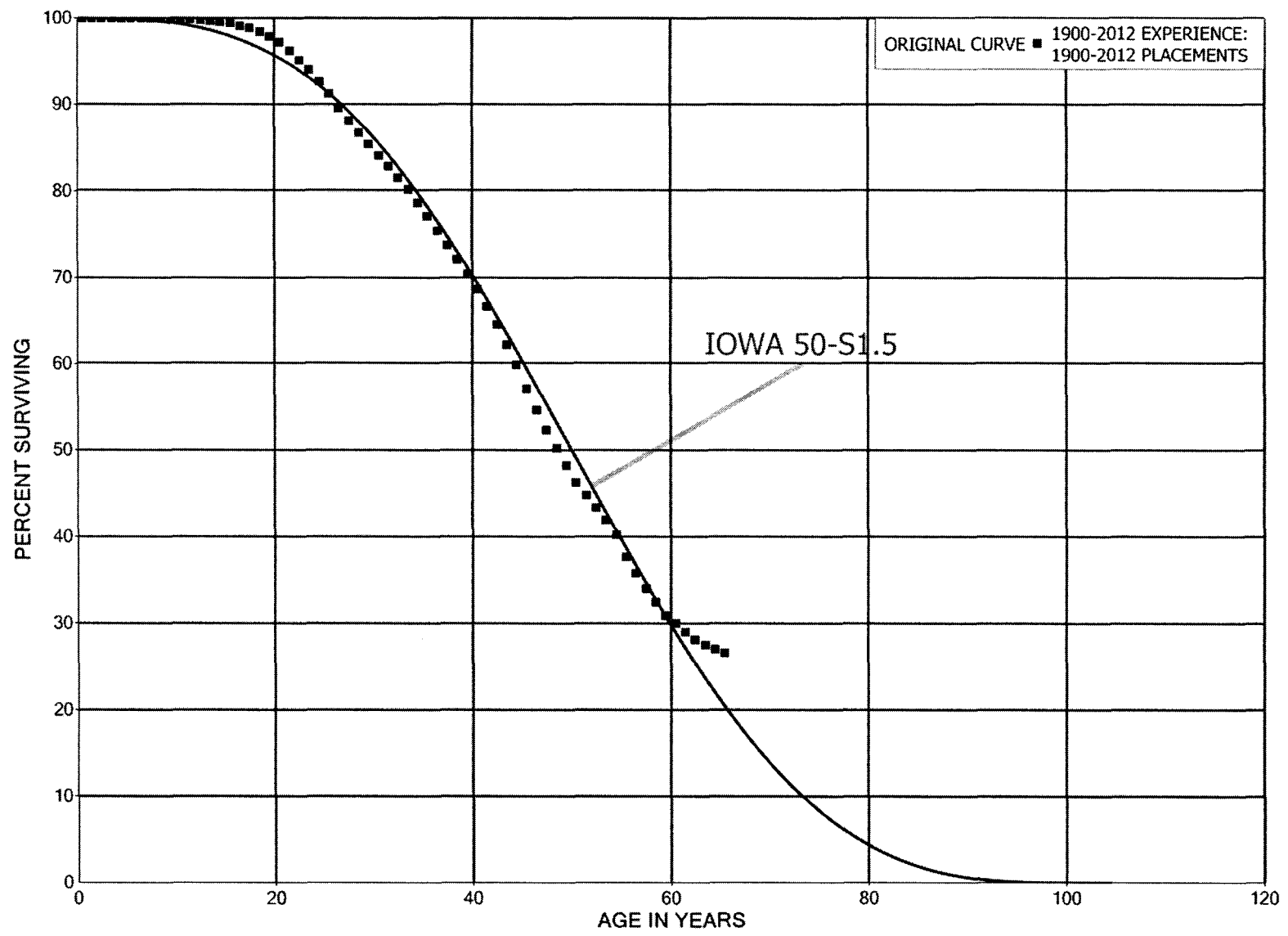
ACCOUNT 366 UNDERGROUND CONDUIT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1904-2008			EXPERIENCE BAND 1904-2012		
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	1,073,930	6,713	0.0063	0.9937	82.33
80.5	1,067,217	10,897	0.0102	0.9898	81.82
81.5	1,039,829	19,736	0.0190	0.9810	80.98
82.5	960,408	34,779	0.0362	0.9638	79.44
83.5	797,823	39,092	0.0490	0.9510	76.57
84.5	708,394	16,393	0.0231	0.9769	72.82
85.5	686,037	11,054	0.0161	0.9839	71.13
86.5	667,703	40,803	0.0611	0.9389	69.98
87.5	618,692	20,481	0.0331	0.9669	65.71
88.5	598,211	46,949	0.0785	0.9215	63.53
89.5	385,648	33,936	0.0880	0.9120	58.55
90.5	80,460	24,882	0.3093	0.6907	53.39
91.5	55,578	52,286	0.9408	0.0592	36.88
92.5	3,292	3,292	1.0000		2.18
93.5					



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



III-143

PORTLAND GENERAL ELECTRIC

ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1900-2012			EXPERIENCE BAND 1900-2012		
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	642,155,983	0	0.0000	1.0000	100.00
0.5	621,917,005	254	0.0000	1.0000	100.00
1.5	600,633,813	2,134	0.0000	1.0000	100.00
2.5	575,010,265	7,852	0.0000	1.0000	100.00
3.5	546,398,573	18,281	0.0000	1.0000	100.00
4.5	513,932,584	33,229	0.0001	0.9999	99.99
5.5	478,344,641	54,186	0.0001	0.9999	99.99
6.5	447,334,912	72,835	0.0002	0.9998	99.98
7.5	417,766,267	99,715	0.0002	0.9998	99.96
8.5	377,813,878	112,763	0.0003	0.9997	99.94
9.5	363,806,447	139,245	0.0004	0.9996	99.91
10.5	337,001,676	174,344	0.0005	0.9995	99.87
11.5	311,663,222	214,963	0.0007	0.9993	99.82
12.5	290,244,422	284,287	0.0010	0.9990	99.75
13.5	269,775,256	355,857	0.0013	0.9987	99.65
14.5	245,996,138	428,300	0.0017	0.9983	99.52
15.5	217,814,997	514,918	0.0024	0.9976	99.35
16.5	190,144,822	582,512	0.0031	0.9969	99.11
17.5	165,622,634	671,156	0.0041	0.9959	98.81
18.5	143,515,336	805,452	0.0056	0.9944	98.41
19.5	126,119,574	940,693	0.0075	0.9925	97.85
20.5	109,070,600	1,082,321	0.0099	0.9901	97.12
21.5	93,679,268	1,058,575	0.0113	0.9887	96.16
22.5	76,674,961	869,665	0.0113	0.9887	95.07
23.5	61,349,440	916,598	0.0149	0.9851	94.00
24.5	56,163,341	842,228	0.0150	0.9850	92.59
25.5	51,950,421	979,196	0.0188	0.9812	91.20
26.5	48,089,479	767,550	0.0160	0.9840	89.48
27.5	44,198,698	670,580	0.0152	0.9848	88.06
28.5	40,535,234	631,759	0.0156	0.9844	86.72
29.5	37,756,521	558,260	0.0148	0.9852	85.37
30.5	34,917,914	527,868	0.0151	0.9849	84.11
31.5	31,383,736	502,572	0.0160	0.9840	82.83
32.5	27,176,561	447,911	0.0165	0.9835	81.51
33.5	22,545,827	438,006	0.0194	0.9806	80.16
34.5	18,810,038	368,562	0.0196	0.9804	78.61
35.5	16,691,435	358,894	0.0215	0.9785	77.07
36.5	14,546,002	329,469	0.0227	0.9773	75.41
37.5	13,063,007	282,169	0.0216	0.9784	73.70
38.5	11,453,789	280,149	0.0245	0.9755	72.11

PORTLAND GENERAL ELECTRIC

ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2012			EXPERIENCE BAND 1900-2012		
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	9,115,121	230,468	0.0253	0.9747	70.35
40.5	7,319,925	205,547	0.0281	0.9719	68.57
41.5	5,763,348	183,651	0.0319	0.9681	66.64
42.5	4,557,669	168,021	0.0369	0.9631	64.52
43.5	3,630,683	135,682	0.0374	0.9626	62.14
44.5	2,858,781	133,790	0.0468	0.9532	59.82
45.5	2,354,977	98,765	0.0419	0.9581	57.02
46.5	1,921,078	81,447	0.0424	0.9576	54.63
47.5	1,603,719	66,394	0.0414	0.9586	52.31
48.5	1,340,787	54,032	0.0403	0.9597	50.15
49.5	1,058,811	41,974	0.0396	0.9604	48.12
50.5	946,906	30,337	0.0320	0.9680	46.22
51.5	780,852	25,606	0.0328	0.9672	44.74
52.5	690,147	23,167	0.0336	0.9664	43.27
53.5	613,195	23,687	0.0386	0.9614	41.82
54.5	562,004	36,117	0.0643	0.9357	40.20
55.5	462,777	22,807	0.0493	0.9507	37.62
56.5	401,033	19,959	0.0498	0.9502	35.76
57.5	350,707	16,690	0.0476	0.9524	33.98
58.5	319,141	15,627	0.0490	0.9510	32.37
59.5	290,294	7,790	0.0268	0.9732	30.78
60.5	275,123	9,570	0.0348	0.9652	29.96
61.5	253,632	7,653	0.0302	0.9698	28.91
62.5	227,818	5,638	0.0247	0.9753	28.04
63.5	218,930	3,281	0.0150	0.9850	27.35
64.5	212,627	3,496	0.0164	0.9836	26.94
65.5	208,070	3,564	0.0171	0.9829	26.49
66.5	204,507	3,507	0.0171	0.9829	26.04
67.5	150,824	2,331	0.0155	0.9845	25.59
68.5	147,182	3,824	0.0260	0.9740	25.20
69.5	143,358	3,616	0.0252	0.9748	24.54
70.5	139,316	5,740	0.0412	0.9588	23.93
71.5	133,577	3,172	0.0237	0.9763	22.94
72.5	129,954	6,406	0.0493	0.9507	22.39
73.5	111,724	8,826	0.0790	0.9210	21.29
74.5	102,899	12,270	0.1192	0.8808	19.61
75.5	90,364	10,758	0.1191	0.8809	17.27
76.5	78,828	9,320	0.1182	0.8818	15.21
77.5	68,933	9,199	0.1335	0.8665	13.42
78.5	58,690	7,834	0.1335	0.8665	11.63

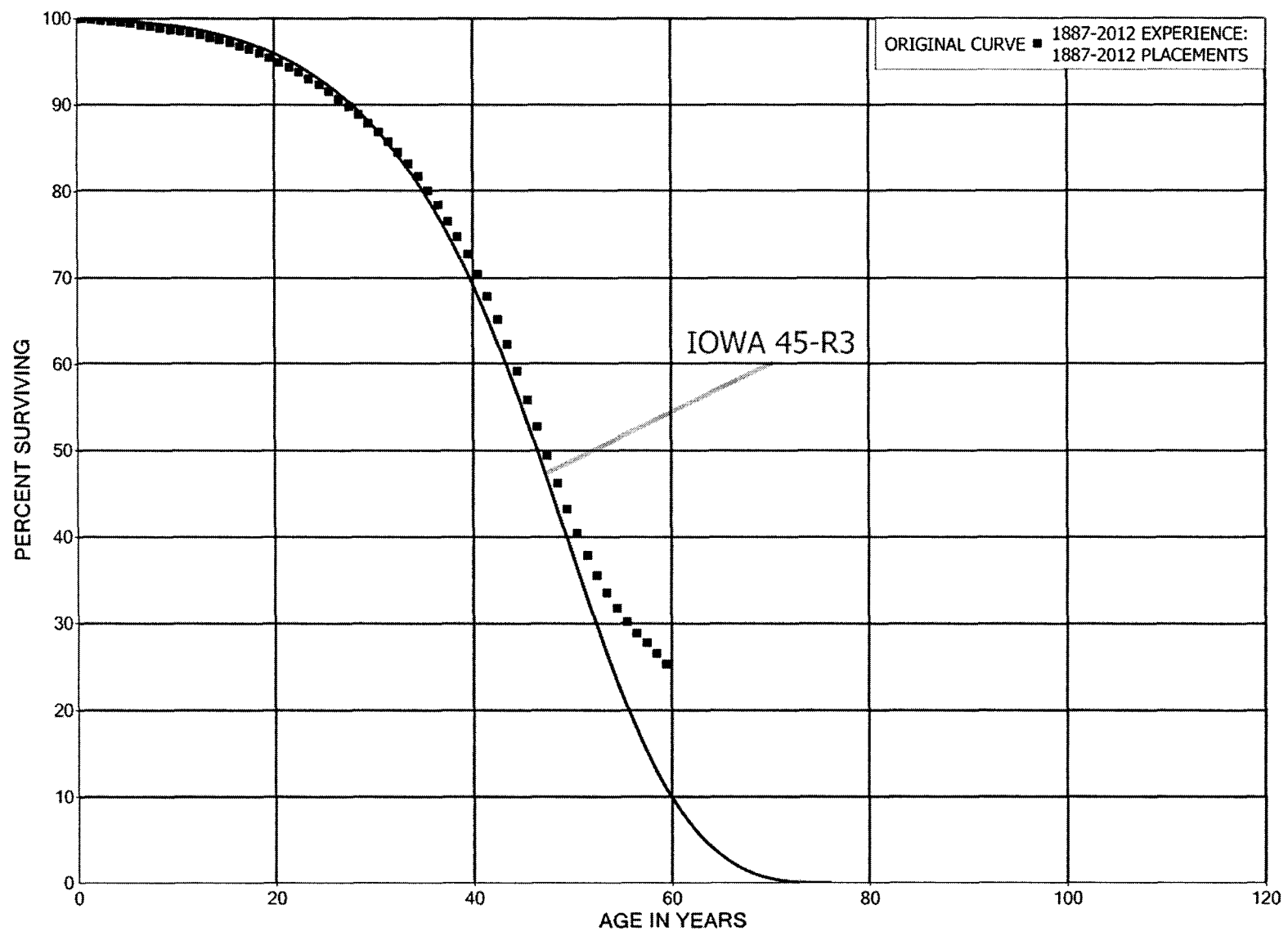
PORTLAND GENERAL ELECTRIC

ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2012			EXPERIENCE BAND 1900-2012			
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	50,332	7,100	0.1411	0.8589	10.07	
80.5	42,523	6,127	0.1441	0.8559	8.65	
81.5	31,917	4,676	0.1465	0.8535	7.41	
82.5	23,910	3,305	0.1382	0.8618	6.32	
83.5	15,515	2,008	0.1294	0.8706	5.45	
84.5	11,759	1,457	0.1239	0.8761	4.74	
85.5	8,242	998	0.1211	0.8789	4.15	
86.5	5,420	649	0.1197	0.8803	3.65	
87.5	2,923	395	0.1352	0.8648	3.21	
88.5	1,390	175	0.1258	0.8742	2.78	
89.5	470	53	0.1130	0.8870	2.43	
90.5	304	29	0.0951	0.9049	2.16	
91.5	275	36	0.1298	0.8702	1.95	
92.5	239	39	0.1633	0.8367	1.70	
93.5	100	16	0.1576	0.8424	1.42	
94.5	85	14	0.1664	0.8336	1.20	
95.5	70	11	0.1591	0.8409	1.00	
96.5	47	5	0.1112	0.8888	0.84	
97.5	42	5	0.1249	0.8751	0.75	
98.5	30	3	0.1055	0.8945	0.65	
99.5	23	3	0.1389	0.8611	0.58	
100.5	9	1	0.1249	0.8751	0.50	
101.5					0.44	

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



III-147

PORTLAND GENERAL ELECTRIC

ACCOUNT 368 LINE TRANSFORMERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1887-2012			EXPERIENCE BAND 1887-2012		
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	345,013,347	142,584	0.0004	0.9996	100.00
0.5	329,375,113	318,308	0.0010	0.9990	99.96
1.5	319,357,674	388,906	0.0012	0.9988	99.86
2.5	315,850,795	341,652	0.0011	0.9989	99.74
3.5	306,802,571	361,350	0.0012	0.9988	99.63
4.5	292,878,832	390,706	0.0013	0.9987	99.52
5.5	284,061,945	486,766	0.0017	0.9983	99.38
6.5	272,667,326	420,087	0.0015	0.9985	99.21
7.5	243,598,566	417,676	0.0017	0.9983	99.06
8.5	232,295,273	516,137	0.0022	0.9978	98.89
9.5	230,283,059	457,868	0.0020	0.9980	98.67
10.5	222,758,268	484,541	0.0022	0.9978	98.47
11.5	214,408,074	516,239	0.0024	0.9976	98.26
12.5	206,211,188	542,682	0.0026	0.9974	98.02
13.5	196,902,093	591,961	0.0030	0.9970	97.76
14.5	186,238,208	668,759	0.0036	0.9964	97.47
15.5	176,000,239	648,324	0.0037	0.9963	97.12
16.5	165,746,571	677,681	0.0041	0.9959	96.76
17.5	156,796,198	719,321	0.0046	0.9954	96.37
18.5	148,009,518	774,284	0.0052	0.9948	95.93
19.5	140,972,387	802,946	0.0057	0.9943	95.42
20.5	133,869,354	814,253	0.0061	0.9939	94.88
21.5	126,097,898	829,255	0.0066	0.9934	94.30
22.5	117,036,194	861,173	0.0074	0.9926	93.68
23.5	107,811,290	873,347	0.0081	0.9919	92.99
24.5	103,686,225	875,931	0.0084	0.9916	92.24
25.5	99,385,196	910,914	0.0092	0.9908	91.46
26.5	95,288,906	955,779	0.0100	0.9900	90.62
27.5	91,587,412	921,033	0.0101	0.9899	89.71
28.5	88,179,165	945,893	0.0107	0.9893	88.81
29.5	85,718,908	1,026,446	0.0120	0.9880	87.86
30.5	82,250,689	1,038,146	0.0126	0.9874	86.81
31.5	77,380,314	1,075,856	0.0139	0.9861	85.71
32.5	70,538,958	1,125,072	0.0159	0.9841	84.52
33.5	63,130,211	1,126,270	0.0178	0.9822	83.17
34.5	56,473,457	1,090,518	0.0193	0.9807	81.69
35.5	50,031,076	1,072,245	0.0214	0.9786	80.11
36.5	45,012,875	1,069,520	0.0238	0.9762	78.39
37.5	40,754,680	982,251	0.0241	0.9759	76.53
38.5	36,244,915	974,754	0.0269	0.9731	74.69

PORTLAND GENERAL ELECTRIC

ACCOUNT 368 LINE TRANSFORMERS

ORIGINAL LIFE TABLE, CONT.

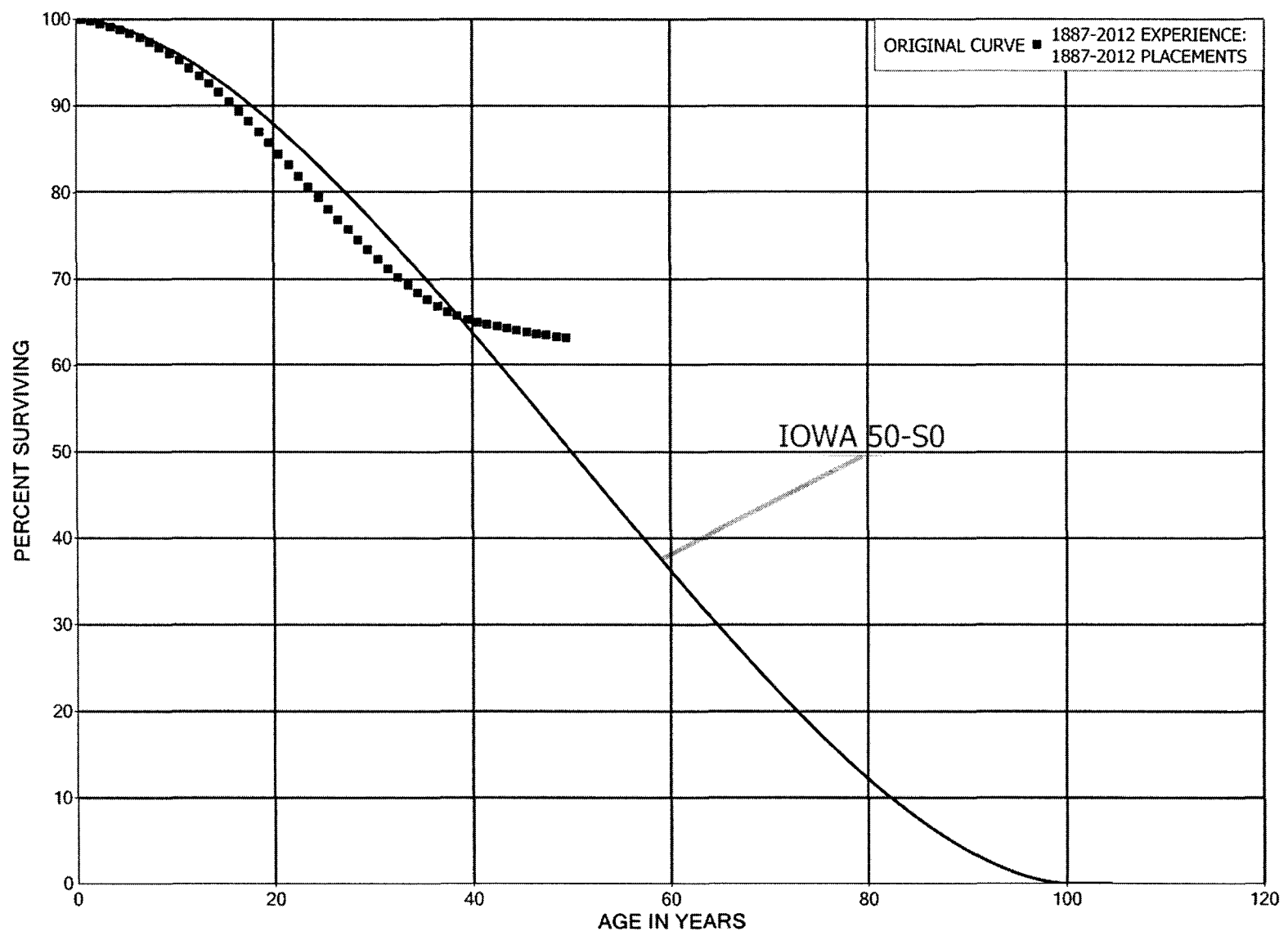
PLACEMENT BAND 1887-2012			EXPERIENCE BAND 1887-2012		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	31,520,160	987,342	0.0313	0.9687	72.68
40.5	26,798,340	977,681	0.0365	0.9635	70.40
41.5	22,966,301	895,960	0.0390	0.9610	67.83
42.5	19,846,086	868,736	0.0438	0.9562	65.19
43.5	16,528,819	823,341	0.0498	0.9502	62.33
44.5	13,836,078	779,840	0.0564	0.9436	59.23
45.5	11,835,231	665,960	0.0563	0.9437	55.89
46.5	10,073,856	637,907	0.0633	0.9367	52.74
47.5	8,529,014	563,916	0.0661	0.9339	49.40
48.5	7,167,639	453,860	0.0633	0.9367	46.14
49.5	5,997,418	397,243	0.0662	0.9338	43.22
50.5	4,809,114	297,313	0.0618	0.9382	40.35
51.5	3,781,795	235,363	0.0622	0.9378	37.86
52.5	2,862,376	162,607	0.0568	0.9432	35.50
53.5	2,218,002	117,695	0.0531	0.9469	33.49
54.5	1,680,722	82,088	0.0488	0.9512	31.71
55.5	1,257,946	54,695	0.0435	0.9565	30.16
56.5	883,203	34,961	0.0396	0.9604	28.85
57.5	619,646	26,818	0.0433	0.9567	27.71
58.5	426,549	19,796	0.0464	0.9536	26.51
59.5	265,092	5,716	0.0216	0.9784	25.28
60.5	176,723	4,674	0.0264	0.9736	24.73
61.5	124,783	5,811	0.0466	0.9534	24.08
62.5	49,955	1,920	0.0384	0.9616	22.96
63.5	20,437	1,668	0.0816	0.9184	22.08
64.5	13,520	1,214	0.0898	0.9102	20.27
65.5	8,595	517	0.0601	0.9399	18.45
66.5	8,079		0.0000	1.0000	17.34
67.5	8,079		0.0000	1.0000	17.34
68.5	8,079		0.0000	1.0000	17.34
69.5	8,079		0.0000	1.0000	17.34
70.5	8,079		0.0000	1.0000	17.34
71.5	8,079		0.0000	1.0000	17.34
72.5	8,079		0.0000	1.0000	17.34
73.5	8,079		0.0000	1.0000	17.34
74.5	8,079		0.0000	1.0000	17.34
75.5	8,079		0.0000	1.0000	17.34
76.5	8,079		0.0000	1.0000	17.34
77.5	8,079		0.0000	1.0000	17.34
78.5	8,079		0.0000	1.0000	17.34

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

PLACEMENT BAND 1887-2012			EXPERIENCE BAND 1887-2012			
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	17.34	
80.5	8,079	7,960	0.9853	0.0147	17.34	
81.5	119		0.0000	1.0000	0.26	
82.5	119	119	1.0000		0.26	
83.5						



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



III-151

PORTLAND GENERAL ELECTRIC

ACCOUNT 369.01 SERVICES - OVERHEAD

ORIGINAL LIFE TABLE

PLACEMENT BAND 1887-2012			EXPERIENCE BAND 1887-2012		
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	52,437,489	42,934	0.0008	0.9992	100.00
0.5	45,491,754	97,682	0.0021	0.9979	99.92
1.5	42,451,413	116,754	0.0028	0.9972	99.70
2.5	42,150,203	136,290	0.0032	0.9968	99.43
3.5	41,813,318	158,939	0.0038	0.9962	99.11
4.5	41,335,627	183,260	0.0044	0.9956	98.73
5.5	40,774,440	206,612	0.0051	0.9949	98.29
6.5	40,238,128	231,168	0.0057	0.9943	97.80
7.5	39,688,665	255,772	0.0064	0.9936	97.23
8.5	39,025,574	279,741	0.0072	0.9928	96.61
9.5	38,612,961	304,953	0.0079	0.9921	95.91
10.5	38,048,336	331,777	0.0087	0.9913	95.16
11.5	37,438,282	356,303	0.0095	0.9905	94.33
12.5	36,840,484	376,038	0.0102	0.9898	93.43
13.5	36,235,083	391,514	0.0108	0.9892	92.48
14.5	35,572,188	413,544	0.0116	0.9884	91.48
15.5	34,822,409	431,424	0.0124	0.9876	90.41
16.5	34,069,262	437,608	0.0128	0.9872	89.29
17.5	33,345,652	456,338	0.0137	0.9863	88.15
18.5	32,649,354	466,048	0.0143	0.9857	86.94
19.5	32,024,507	476,902	0.0149	0.9851	85.70
20.5	31,390,005	477,368	0.0152	0.9848	84.42
21.5	30,737,785	475,430	0.0155	0.9845	83.14
22.5	30,081,439	464,277	0.0154	0.9846	81.85
23.5	29,395,271	455,467	0.0155	0.9845	80.59
24.5	27,861,684	437,945	0.0157	0.9843	79.34
25.5	26,582,718	410,439	0.0154	0.9846	78.09
26.5	25,481,813	392,900	0.0154	0.9846	76.89
27.5	24,435,143	378,968	0.0155	0.9845	75.70
28.5	23,357,874	355,097	0.0152	0.9848	74.53
29.5	22,216,498	329,611	0.0148	0.9852	73.40
30.5	20,729,782	319,302	0.0154	0.9846	72.31
31.5	19,214,278	278,718	0.0145	0.9855	71.19
32.5	17,919,323	218,429	0.0122	0.9878	70.16
33.5	16,533,180	220,367	0.0133	0.9867	69.30
34.5	15,171,955	175,195	0.0115	0.9885	68.38
35.5	13,171,159	150,246	0.0114	0.9886	67.59
36.5	11,488,819	108,117	0.0094	0.9906	66.82
37.5	10,157,247	75,990	0.0075	0.9925	66.19
38.5	8,832,186	57,607	0.0065	0.9935	65.70

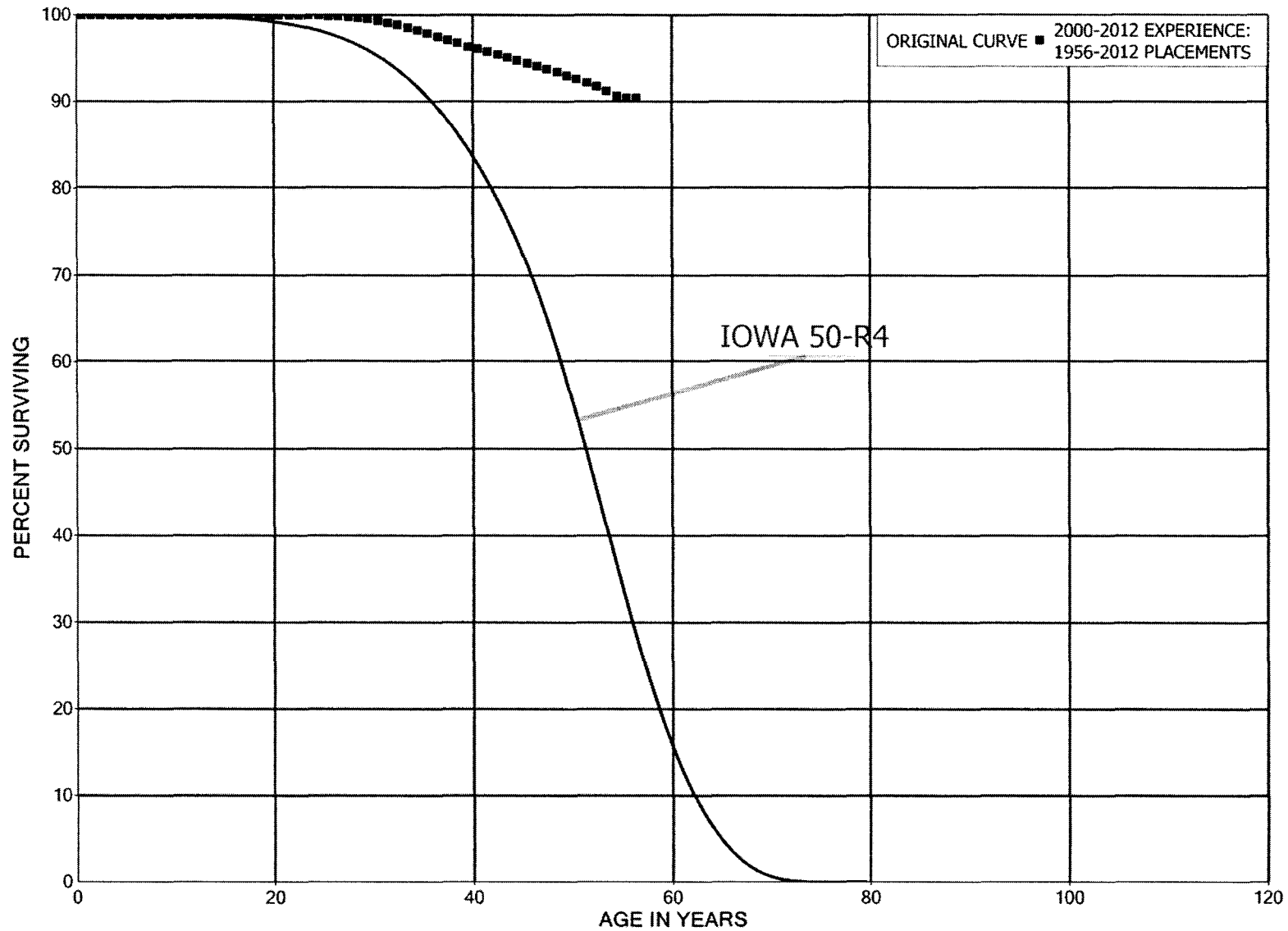
PORTLAND GENERAL ELECTRIC

ACCOUNT 369.01 SERVICES - OVERHEAD

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1887-2012			EXPERIENCE BAND 1887-2012		
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	7,422,764	32,846	0.0044	0.9956	65.27
40.5	6,067,271	22,996	0.0038	0.9962	64.98
41.5	5,000,620	19,028	0.0038	0.9962	64.73
42.5	4,276,629	16,093	0.0038	0.9962	64.49
43.5	3,576,707	12,545	0.0035	0.9965	64.24
44.5	3,014,803	8,892	0.0029	0.9971	64.02
45.5	2,672,452	6,800	0.0025	0.9975	63.83
46.5	2,057,402	5,277	0.0026	0.9974	63.67
47.5	1,562,805	4,192	0.0027	0.9973	63.50
48.5	1,081,319	3,613	0.0033	0.9967	63.33
49.5	778,748	2,689	0.0035	0.9965	63.12
50.5	580,881	2,070	0.0036	0.9964	62.90
51.5	422,093	1,388	0.0033	0.9967	62.68
52.5	281,108	714	0.0025	0.9975	62.47
53.5	177,715	278	0.0016	0.9984	62.31
54.5	117,964	158	0.0013	0.9987	62.22
55.5	74,175	81	0.0011	0.9989	62.13
56.5	41,505	122	0.0030	0.9970	62.07
57.5	22,468	115	0.0051	0.9949	61.88
58.5	11,761	2	0.0002	0.9998	61.57
59.5	5,677	1	0.0002	0.9998	61.56
60.5	2,783	1	0.0003	0.9997	61.54
61.5					61.53

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



III-154

PORTLAND GENERAL ELECTRIC

ACCOUNT 369.03 SERVICES - UNDERGROUND

ORIGINAL LIFE TABLE

PLACEMENT BAND 1956-2012			EXPERIENCE BAND 2000-2012		
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	138,243,991		0.0000	1.0000	100.00
0.5	144,035,404	55	0.0000	1.0000	100.00
1.5	151,851,355		0.0000	1.0000	100.00
2.5	159,405,428		0.0000	1.0000	100.00
3.5	165,654,372		0.0000	1.0000	100.00
4.5	165,873,536		0.0000	1.0000	100.00
5.5	159,891,634	2,325	0.0000	1.0000	100.00
6.5	152,316,962	4,809	0.0000	1.0000	100.00
7.5	145,248,222	848	0.0000	1.0000	100.00
8.5	135,454,160		0.0000	1.0000	99.99
9.5	137,825,854	2,317	0.0000	1.0000	99.99
10.5	136,769,258	4,230	0.0000	1.0000	99.99
11.5	130,021,542	1,913	0.0000	1.0000	99.99
12.5	123,792,533	2,830	0.0000	1.0000	99.99
13.5	118,055,114	5,644	0.0000	1.0000	99.99
14.5	110,524,067	5,945	0.0001	0.9999	99.98
15.5	99,105,772	4,426	0.0000	1.0000	99.98
16.5	87,483,218	4,682	0.0001	0.9999	99.97
17.5	77,565,333	5,956	0.0001	0.9999	99.97
18.5	70,879,573	2,440	0.0000	1.0000	99.96
19.5	68,966,350	4,623	0.0001	0.9999	99.96
20.5	68,101,414	5,303	0.0001	0.9999	99.95
21.5	65,897,595	6,446	0.0001	0.9999	99.94
22.5	62,359,138	7,655	0.0001	0.9999	99.93
23.5	56,046,729	5,749	0.0001	0.9999	99.92
24.5	53,804,674	11,228	0.0002	0.9998	99.91
25.5	52,562,599	21,144	0.0004	0.9996	99.89
26.5	51,657,216	35,969	0.0007	0.9993	99.85
27.5	50,659,666	58,286	0.0012	0.9988	99.78
28.5	49,869,572	79,214	0.0016	0.9984	99.66
29.5	49,120,584	90,024	0.0018	0.9982	99.50
30.5	48,221,547	118,962	0.0025	0.9975	99.32
31.5	45,898,297	129,458	0.0028	0.9972	99.08
32.5	41,863,837	112,694	0.0027	0.9973	98.80
33.5	37,731,041	141,195	0.0037	0.9963	98.53
34.5	33,592,228	127,509	0.0038	0.9962	98.16
35.5	30,533,924	123,600	0.0040	0.9960	97.79
36.5	27,646,848	98,474	0.0036	0.9964	97.39
37.5	25,203,336	92,088	0.0037	0.9963	97.05
38.5	22,572,489	83,942	0.0037	0.9963	96.69

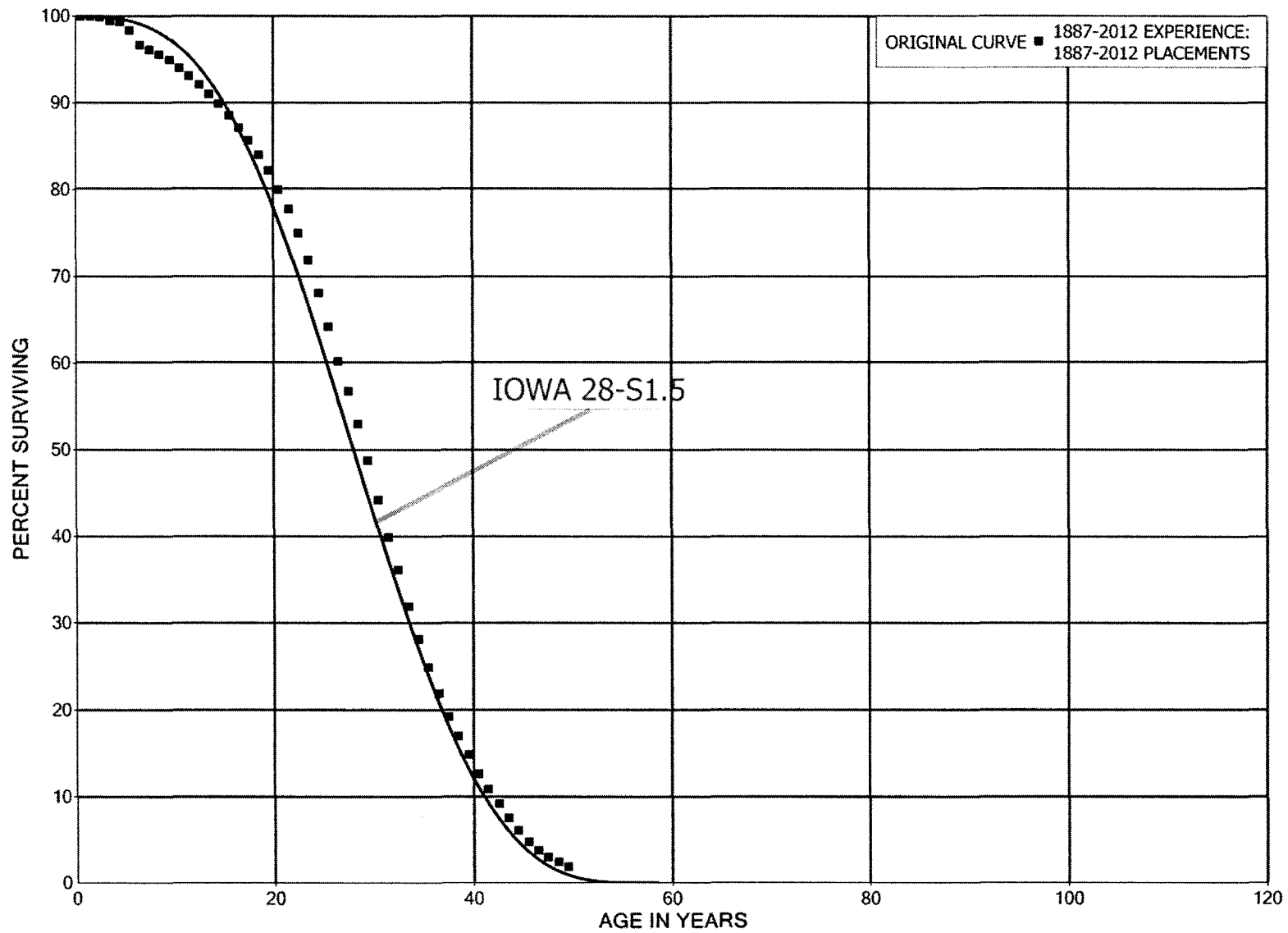
PORTLAND GENERAL ELECTRIC

ACCOUNT 369.03 SERVICES - UNDERGROUND

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1956-2012			EXPERIENCE BAND 2000-2012		
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	19,582,935	61,911	0.0032	0.9968	96.33
40.5	16,530,084	54,792	0.0033	0.9967	96.03
41.5	14,005,626	45,739	0.0033	0.9967	95.71
42.5	12,268,530	41,811	0.0034	0.9966	95.40
43.5	10,688,253	36,140	0.0034	0.9966	95.07
44.5	9,119,177	30,996	0.0034	0.9966	94.75
45.5	8,148,041	28,526	0.0035	0.9965	94.43
46.5	6,372,726	24,190	0.0038	0.9962	94.10
47.5	4,917,044	20,659	0.0042	0.9958	93.74
48.5	3,473,181	12,992	0.0037	0.9963	93.35
49.5	2,552,436	10,096	0.0040	0.9960	93.00
50.5	1,931,599	8,631	0.0045	0.9955	92.63
51.5	1,419,002	7,195	0.0051	0.9949	92.22
52.5	979,626	5,648	0.0058	0.9942	91.75
53.5	650,243	4,237	0.0065	0.9935	91.22
54.5	455,794	957	0.0021	0.9979	90.63
55.5	303,579		0.0000	1.0000	90.44
56.5					90.44

PORTLAND GENERAL ELECTRIC  
ACCOUNT 370 METERS  
ORIGINAL AND SMOOTH SURVIVOR CURVES



PORTLAND GENERAL ELECTRIC

ACCOUNT 370 METERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1887-2012

EXPERIENCE BAND 1887-2012

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	89,012,167	14,363	0.0002	0.9998	100.00
0.5	89,038,400	35,765	0.0004	0.9996	99.98
1.5	85,887,977	51,302	0.0006	0.9994	99.94
2.5	85,999,240	427,693	0.0050	0.9950	99.88
3.5	80,716,261	113,288	0.0014	0.9986	99.39
4.5	74,370,369	683,162	0.0092	0.9908	99.25
5.5	72,941,350	1,291,233	0.0177	0.9823	98.34
6.5	68,911,469	347,548	0.0050	0.9950	96.60
7.5	60,135,025	382,279	0.0064	0.9936	96.11
8.5	56,684,997	406,292	0.0072	0.9928	95.50
9.5	53,673,204	471,802	0.0088	0.9912	94.81
10.5	50,972,827	478,320	0.0094	0.9906	93.98
11.5	46,310,223	499,056	0.0108	0.9892	93.10
12.5	43,799,852	516,756	0.0118	0.9882	92.09
13.5	41,852,627	551,554	0.0132	0.9868	91.01
14.5	39,711,057	578,723	0.0146	0.9854	89.81
15.5	37,613,027	592,474	0.0158	0.9842	88.50
16.5	34,368,752	605,959	0.0176	0.9824	87.11
17.5	31,973,391	595,913	0.0186	0.9814	85.57
18.5	29,398,015	633,544	0.0216	0.9784	83.97
19.5	27,401,382	723,056	0.0264	0.9736	82.17
20.5	25,821,283	734,153	0.0284	0.9716	80.00
21.5	23,296,126	825,001	0.0354	0.9646	77.72
22.5	22,101,600	938,357	0.0425	0.9575	74.97
23.5	20,127,423	1,048,961	0.0521	0.9479	71.79
24.5	18,358,475	1,031,004	0.0562	0.9438	68.05
25.5	16,587,099	1,053,493	0.0635	0.9365	64.22
26.5	15,432,968	891,218	0.0577	0.9423	60.15
27.5	13,716,812	906,995	0.0661	0.9339	56.67
28.5	11,539,033	909,567	0.0788	0.9212	52.92
29.5	9,641,546	901,338	0.0935	0.9065	48.75
30.5	7,733,146	767,285	0.0992	0.9008	44.20
31.5	6,843,474	643,625	0.0940	0.9060	39.81
32.5	6,196,435	732,346	0.1182	0.8818	36.07
33.5	5,376,183	636,557	0.1184	0.8816	31.80
34.5	4,676,426	541,356	0.1158	0.8842	28.04
35.5	4,114,515	487,828	0.1186	0.8814	24.79
36.5	3,621,982	435,010	0.1201	0.8799	21.85
37.5	3,171,886	379,199	0.1196	0.8804	19.23
38.5	2,785,819	353,293	0.1268	0.8732	16.93



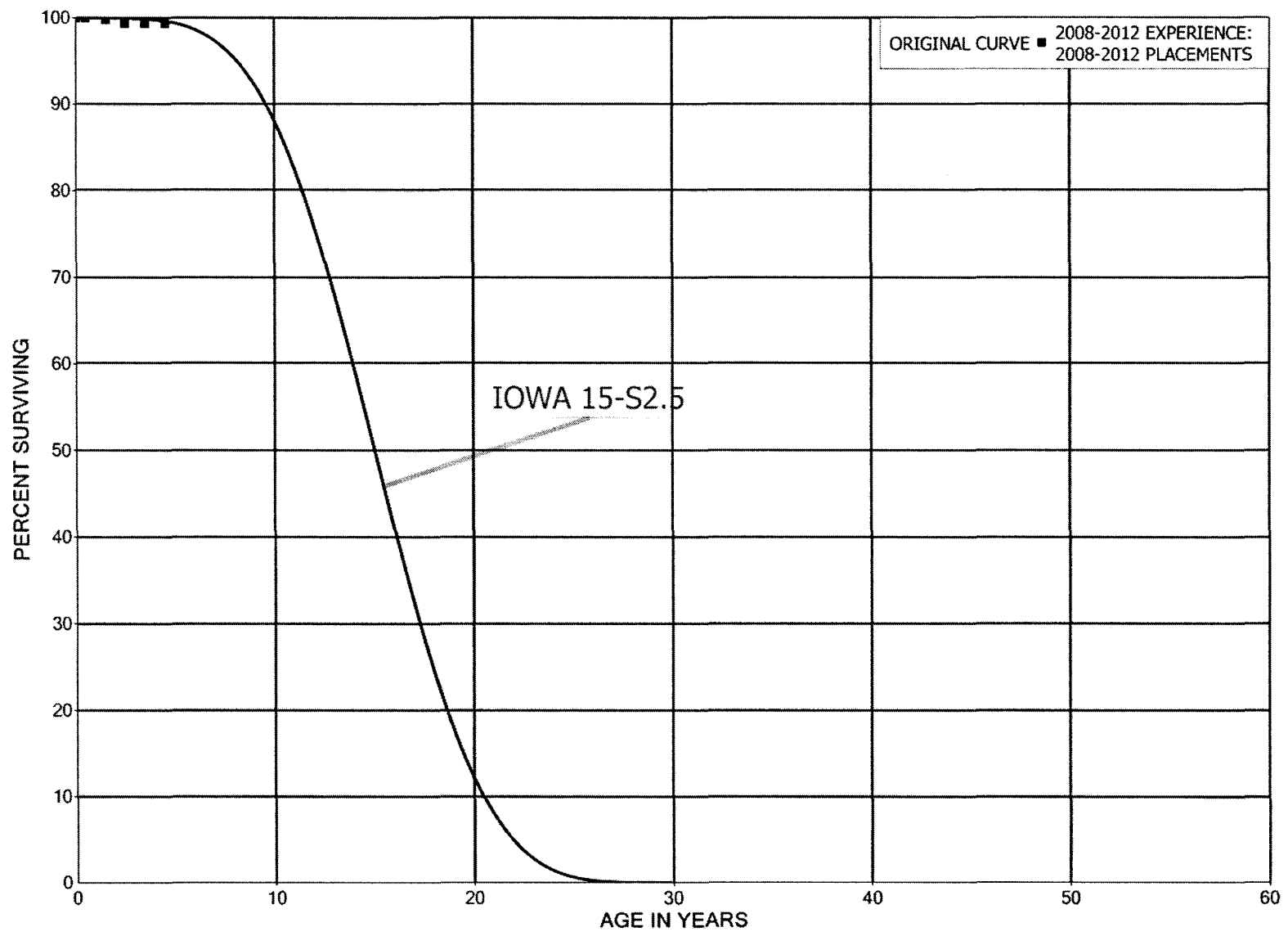
PORTLAND GENERAL ELECTRIC

ACCOUNT 370 METERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1887-2012			EXPERIENCE BAND 1887-2012		
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	2,424,672	356,791	0.1472	0.8528	14.78
40.5	2,063,692	288,372	0.1397	0.8603	12.61
41.5	1,775,319	271,533	0.1529	0.8471	10.85
42.5	1,503,786	283,399	0.1885	0.8115	9.19
43.5	1,218,412	220,279	0.1808	0.8192	7.46
44.5	972,770	218,611	0.2247	0.7753	6.11
45.5	736,590	156,787	0.2129	0.7871	4.73
46.5	577,503	119,097	0.2062	0.7938	3.73
47.5	458,406	94,320	0.2058	0.7942	2.96
48.5	364,086	77,266	0.2122	0.7878	2.35
49.5	286,821	74,595	0.2601	0.7399	1.85
50.5	212,226	47,593	0.2243	0.7757	1.37
51.5	164,633	46,392	0.2818	0.7182	1.06
52.5	118,240	39,684	0.3356	0.6644	0.76
53.5	78,556	27,080	0.3447	0.6553	0.51
54.5	51,477	13,847	0.2690	0.7310	0.33
55.5	37,630	12,241	0.3253	0.6747	0.24
56.5	25,389	7,544	0.2971	0.7029	0.16
57.5	17,845	5,642	0.3162	0.6838	0.12
58.5	10,116	3,020	0.2986	0.7014	0.08
59.5	7,096	1,937	0.2729	0.7271	0.06
60.5	4,972	930	0.1871	0.8129	0.04
61.5	4,042	1,399	0.3460	0.6540	0.03
62.5	2,643	181	0.0684	0.9316	0.02
63.5	2,462	367	0.1492	0.8508	0.02
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 370.01 METERS - AMI  
ORIGINAL AND SMOOTH SURVIVOR CURVES



III-160

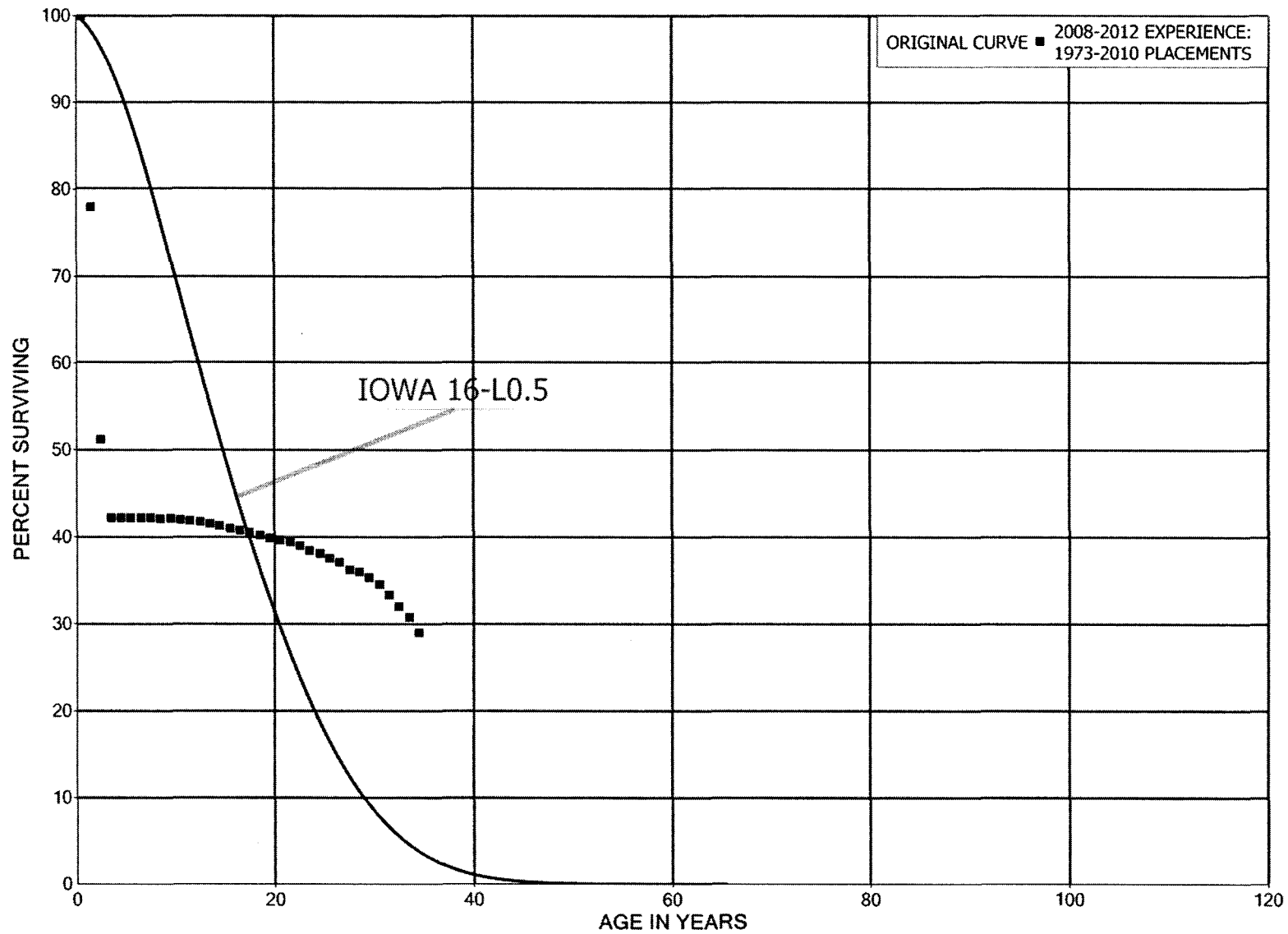
PORTLAND GENERAL ELECTRIC

ACCOUNT 370.01 METERS - AMI

ORIGINAL LIFE TABLE

PLACEMENT BAND 2008-2012			EXPERIENCE BAND 2008-2012		
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	113,301,828		0.0000	1.0000	100.00
0.5	109,494,516	258,188	0.0024	0.9976	100.00
1.5	106,386,698	460,616	0.0043	0.9957	99.76
2.5	1,376,218	1	0.0000	1.0000	99.33
3.5	1,376,217		0.0000	1.0000	99.33
4.5					99.33

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



III-162

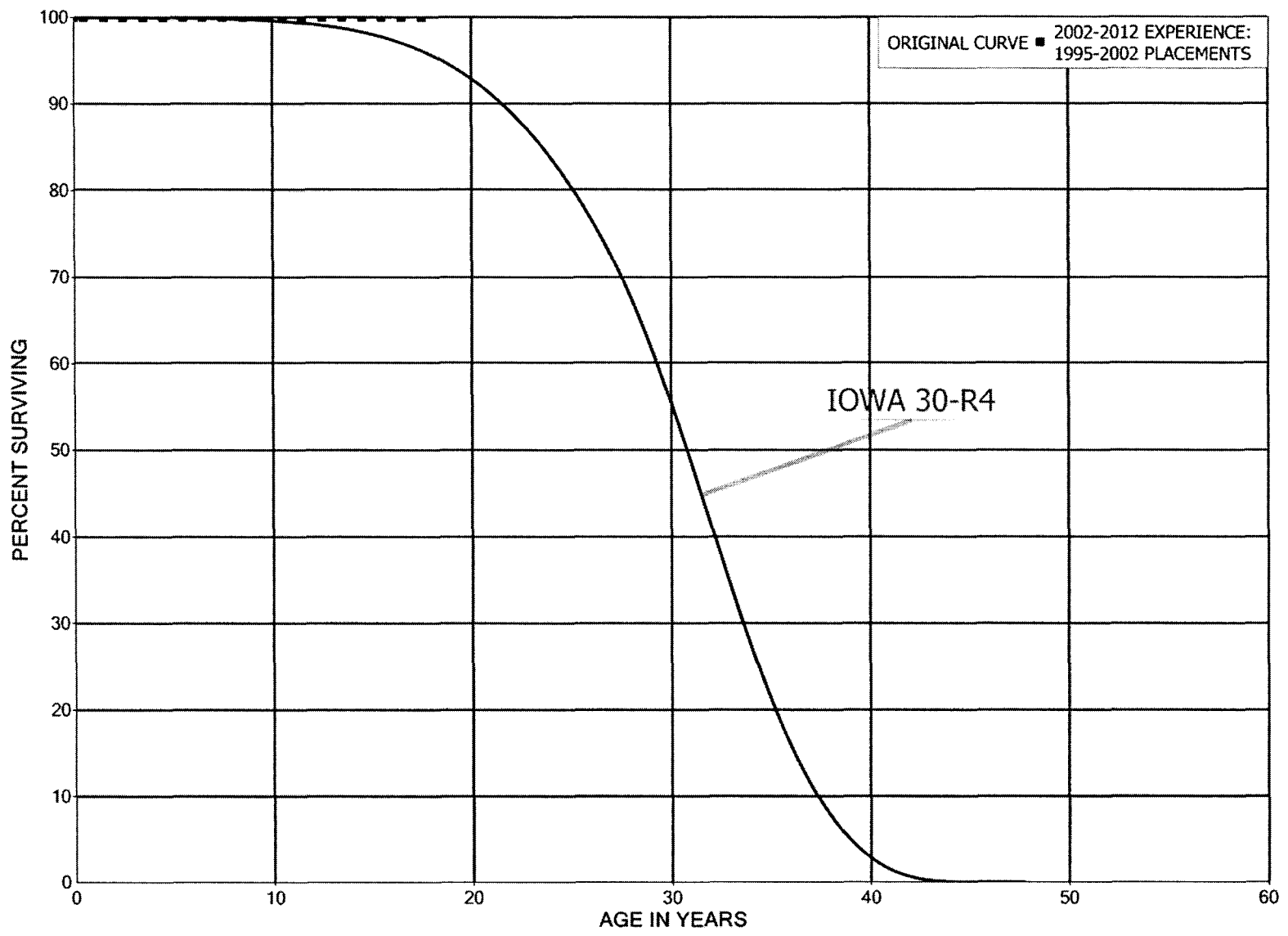
PORTLAND GENERAL ELECTRIC

ACCOUNT 370.02 METERS - RETAINED

ORIGINAL LIFE TABLE

PLACEMENT BAND 1973-2010			EXPERIENCE BAND 2008-2012		
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	2,783,983	487,990	0.1753	0.8247	51.14
3.5	2,389,706	656	0.0003	0.9997	42.18
4.5	2,156,368	591	0.0003	0.9997	42.16
5.5	2,227,390	437	0.0002	0.9998	42.15
6.5	1,813,505	740	0.0004	0.9996	42.14
7.5	1,505,886	691	0.0005	0.9995	42.13
8.5	1,341,188	2,393	0.0018	0.9982	42.11
9.5	1,359,519	2,575	0.0019	0.9981	42.03
10.5	1,276,906	3,356	0.0026	0.9974	41.95
11.5	1,175,310	4,779	0.0041	0.9959	41.84
12.5	863,287	4,369	0.0051	0.9949	41.67
13.5	880,853	4,605	0.0052	0.9948	41.46
14.5	841,300	4,939	0.0059	0.9941	41.25
15.5	806,989	4,653	0.0058	0.9942	41.00
16.5	805,346	4,176	0.0052	0.9948	40.77
17.5	818,939	7,060	0.0086	0.9914	40.56
18.5	778,984	6,328	0.0081	0.9919	40.21
19.5	726,320	5,777	0.0080	0.9920	39.88
20.5	607,846	2,889	0.0048	0.9952	39.56
21.5	479,424	5,766	0.0120	0.9880	39.37
22.5	395,038	4,951	0.0125	0.9875	38.90
23.5	349,066	3,549	0.0102	0.9898	38.41
24.5	318,066	4,519	0.0142	0.9858	38.02
25.5	337,734	3,681	0.0109	0.9891	37.48
26.5	375,167	8,684	0.0231	0.9769	37.07
27.5	401,085	2,893	0.0072	0.9928	36.22
28.5	419,759	7,705	0.0184	0.9816	35.95
29.5	448,716	9,640	0.0215	0.9785	35.29
30.5	354,407	12,552	0.0354	0.9646	34.54
31.5	266,949	10,628	0.0398	0.9602	33.31
32.5	173,735	6,766	0.0389	0.9611	31.99
33.5	96,101	5,780	0.0601	0.9399	30.74
34.5	21,061		0.0000	1.0000	28.89
35.5	9,497		0.0000	1.0000	28.89
36.5	9,140		0.0000	1.0000	28.89
37.5	3,843		0.0000	1.0000	28.89
38.5	1,068		0.0000	1.0000	28.89
39.5					28.89

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



III-164

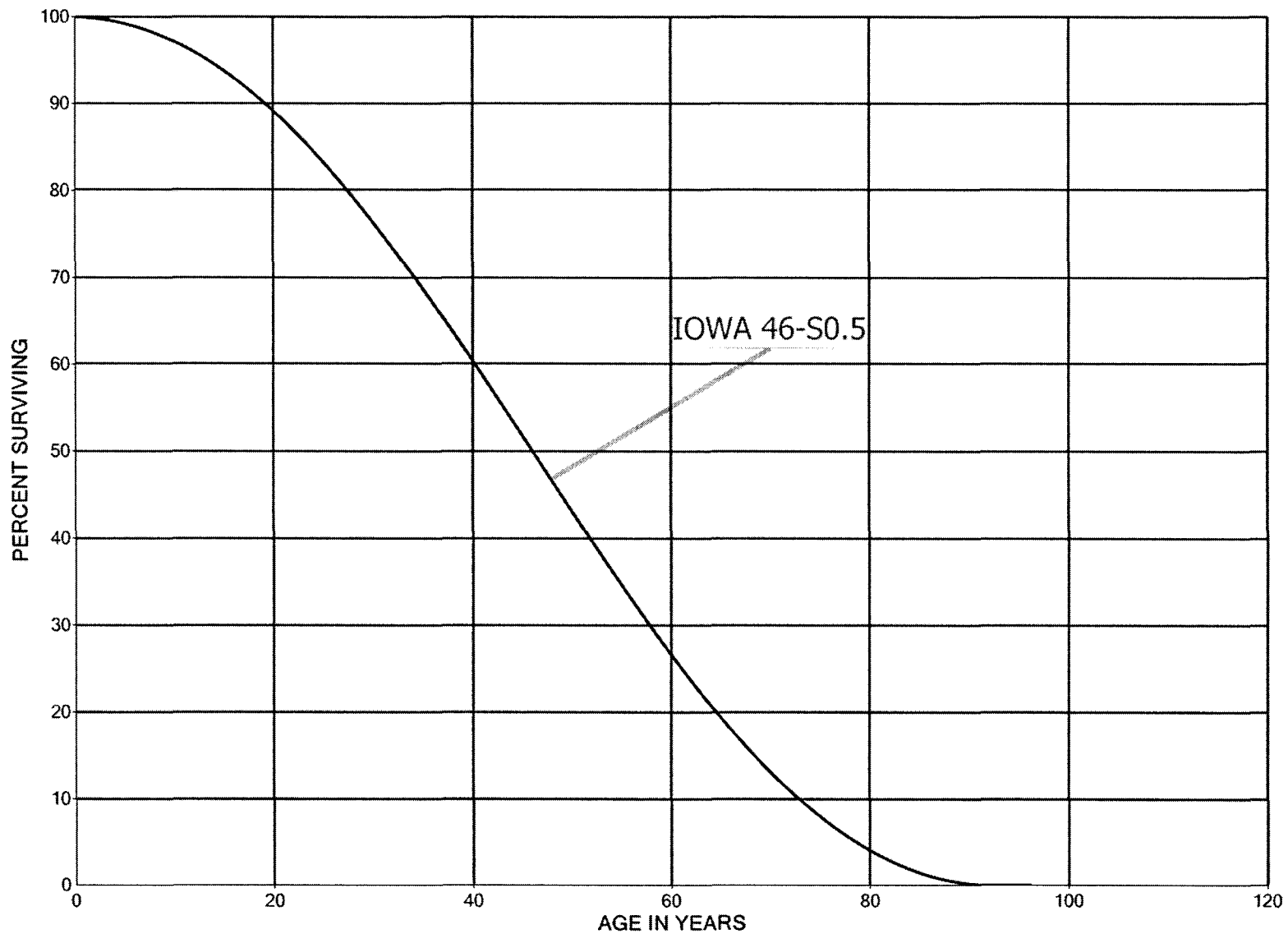
PORTLAND GENERAL ELECTRIC

ACCOUNT 371 INSTALLATIONS ON CUSTOMERS' PREMISES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1995-2002			EXPERIENCE BAND 2002-2012		
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	147,709		0.0000	1.0000	100.00
11.5	147,709		0.0000	1.0000	100.00
12.5	147,709		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	147,191		0.0000	1.0000	100.00
16.5	132,386		0.0000	1.0000	100.00
17.5					100.00

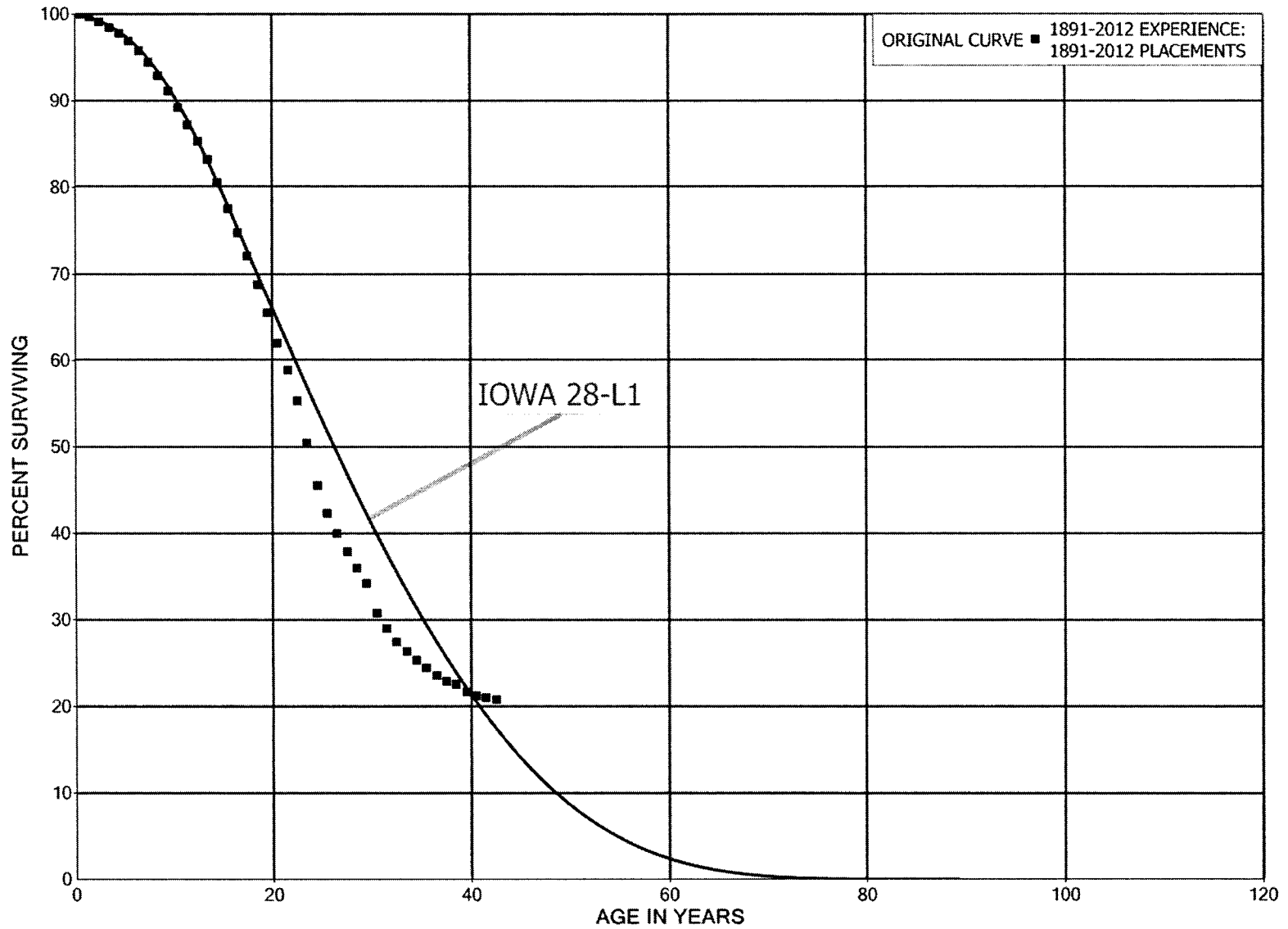
PORTLAND GENERAL ELECTRIC  
ACCOUNT 373.01 CIRCUITS - OTHER  
SMOOTH SURVIVOR CURVE



III-166



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



III-167

PORTLAND GENERAL ELECTRIC

ACCOUNT 373.02 FIXTURES, ORNAMENTAL POSTS AND DEVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1891-2012			EXPERIENCE BAND 1891-2012			
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	46,100,242	42,179	0.0009	0.9991	100.00	
0.5	44,638,513	133,022	0.0030	0.9970	99.91	
1.5	43,129,696	220,896	0.0051	0.9949	99.61	
2.5	42,337,275	284,001	0.0067	0.9933	99.10	
3.5	41,436,249	310,660	0.0075	0.9925	98.44	
4.5	40,075,159	371,239	0.0093	0.9907	97.70	
5.5	38,249,370	424,815	0.0111	0.9889	96.79	
6.5	36,553,221	513,087	0.0140	0.9860	95.72	
7.5	34,829,653	572,729	0.0164	0.9836	94.37	
8.5	32,836,873	637,359	0.0194	0.9806	92.82	
9.5	31,789,619	663,777	0.0209	0.9791	91.02	
10.5	30,154,906	641,719	0.0213	0.9787	89.12	
11.5	28,459,855	630,115	0.0221	0.9779	87.22	
12.5	26,879,090	658,222	0.0245	0.9755	85.29	
13.5	25,318,430	828,097	0.0327	0.9673	83.20	
14.5	23,432,193	856,575	0.0366	0.9634	80.48	
15.5	21,236,030	758,595	0.0357	0.9643	77.54	
16.5	19,200,132	706,185	0.0368	0.9632	74.77	
17.5	17,358,606	799,942	0.0461	0.9539	72.02	
18.5	15,633,811	729,191	0.0466	0.9534	68.70	
19.5	14,312,028	767,351	0.0536	0.9464	65.50	
20.5	12,965,343	660,453	0.0509	0.9491	61.99	
21.5	11,616,670	701,871	0.0604	0.9396	58.83	
22.5	10,129,326	887,131	0.0876	0.9124	55.27	
23.5	8,389,308	812,702	0.0969	0.9031	50.43	
24.5	6,936,773	496,846	0.0716	0.9284	45.55	
25.5	5,886,543	332,913	0.0566	0.9434	42.28	
26.5	5,252,174	265,911	0.0506	0.9494	39.89	
27.5	4,569,719	234,760	0.0514	0.9486	37.87	
28.5	4,004,888	201,325	0.0503	0.9497	35.93	
29.5	3,755,497	378,854	0.1009	0.8991	34.12	
30.5	3,062,523	174,061	0.0568	0.9432	30.68	
31.5	2,508,530	132,903	0.0530	0.9470	28.94	
32.5	2,119,427	85,847	0.0405	0.9595	27.40	
33.5	1,783,815	70,236	0.0394	0.9606	26.29	
34.5	1,488,110	47,816	0.0321	0.9679	25.26	
35.5	1,335,600	54,291	0.0406	0.9594	24.45	
36.5	1,205,009	30,099	0.0250	0.9750	23.45	
37.5	1,114,600	18,710	0.0168	0.9832	22.87	
38.5	1,069,421	42,173	0.0394	0.9606	22.48	

PORTLAND GENERAL ELECTRIC

ACCOUNT 373.02 FIXTURES, ORNAMENTAL POSTS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1891-2012			EXPERIENCE BAND 1891-2012		
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	1,003,605	17,318	0.0173	0.9827	21.60
40.5	972,013	13,246	0.0136	0.9864	21.22
41.5	952,378	11,984	0.0126	0.9874	20.93
42.5	939,604	13,869	0.0148	0.9852	20.67
43.5	925,735	16,542	0.0179	0.9821	20.37
44.5	909,193	13,354	0.0147	0.9853	20.00
45.5	895,839	16,073	0.0179	0.9821	19.71
46.5	879,767	15,332	0.0174	0.9826	19.35
47.5	804,209	15,290	0.0190	0.9810	19.02
48.5	669,908	26,290	0.0392	0.9608	18.66
49.5	643,618	15,413	0.0239	0.9761	17.92
50.5	623,607	14,886	0.0239	0.9761	17.49
51.5	599,181	11,759	0.0196	0.9804	17.08
52.5	568,375	12,798	0.0225	0.9775	16.74
53.5	533,284	12,751	0.0239	0.9761	16.36
54.5	500,913	7,601	0.0152	0.9848	15.97
55.5	383,701	9,147	0.0238	0.9762	15.73
56.5	253,996	3,982	0.0157	0.9843	15.36
57.5	190,856	3,322	0.0174	0.9826	15.12
58.5	160,005	3,160	0.0197	0.9803	14.85
59.5	137,035	1,229	0.0090	0.9910	14.56
60.5	114,210	1,248	0.0109	0.9891	14.43
61.5	95,554	689	0.0072	0.9928	14.27
62.5	78,735	832	0.0106	0.9894	14.17
63.5	60,403	499	0.0083	0.9917	14.02
64.5	45,750	350	0.0077	0.9923	13.90
65.5	40,404	413	0.0102	0.9898	13.80
66.5	36,580	256	0.0070	0.9930	13.65
67.5	32,602	259	0.0080	0.9920	13.56
68.5	22,103	38	0.0017	0.9983	13.45
69.5	20,610	38	0.0018	0.9982	13.43
70.5	19,034	198	0.0104	0.9896	13.40
71.5	3,685		0.0000	1.0000	13.26
72.5	2,946		0.0000	1.0000	13.26
73.5	2,236		0.0000	1.0000	13.26
74.5	1,531		0.0000	1.0000	13.26
75.5	1,145		0.0000	1.0000	13.26
76.5	1,030		0.0000	1.0000	13.26
77.5	874		0.0000	1.0000	13.26
78.5	811		0.0000	1.0000	13.26

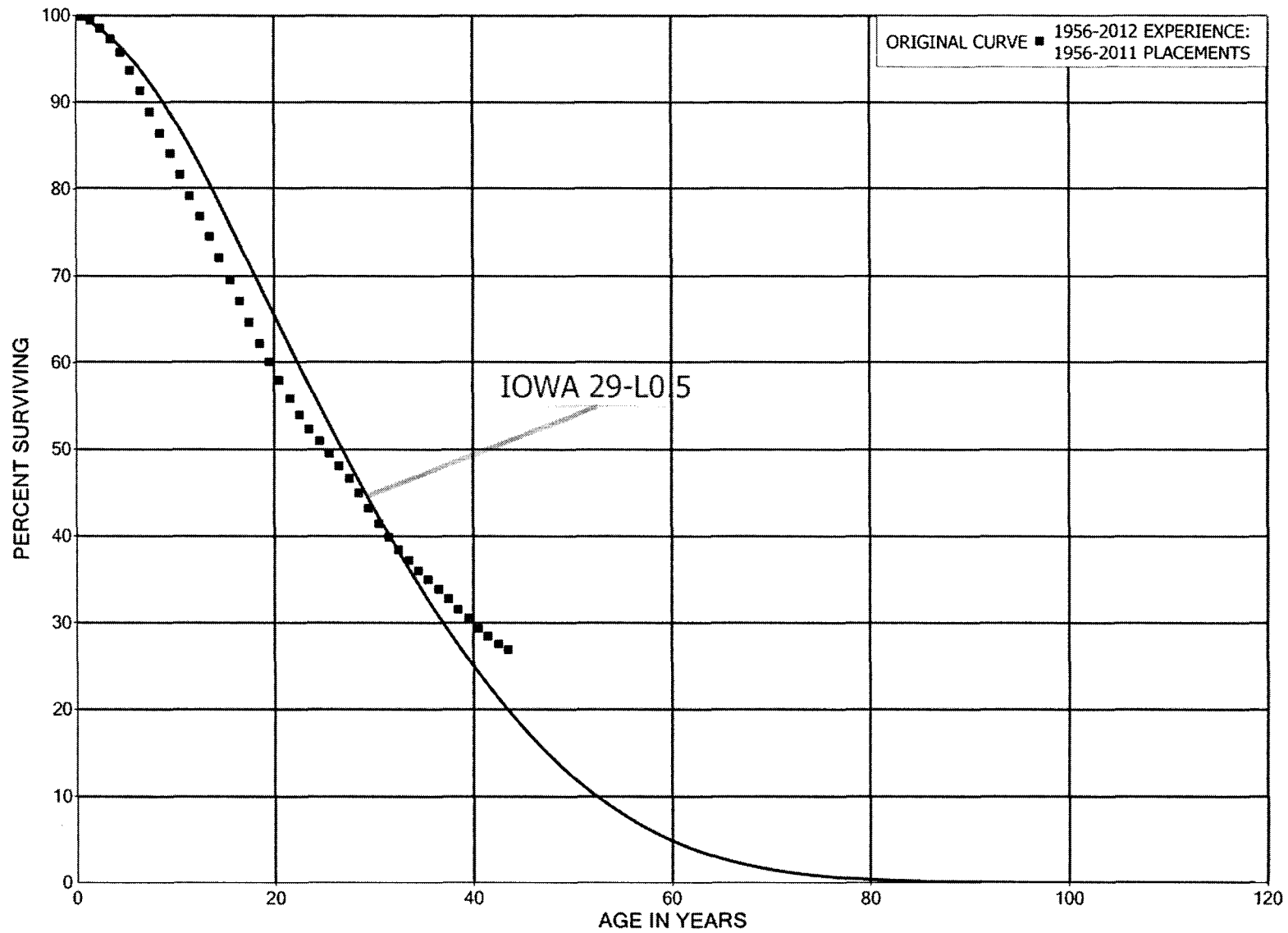
PORTLAND GENERAL ELECTRIC

ACCOUNT 373.02 FIXTURES, ORNAMENTAL POSTS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1891-2012			EXPERIENCE BAND 1891-2012		
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	720		0.0000	1.0000	13.26
80.5	597		0.0000	1.0000	13.26
81.5	489		0.0000	1.0000	13.26
82.5	489		0.0000	1.0000	13.26
83.5	489		0.0000	1.0000	13.26
84.5	489		0.0000	1.0000	13.26
85.5	478		0.0000	1.0000	13.26
86.5	478		0.0000	1.0000	13.26
87.5	478		0.0000	1.0000	13.26
88.5	197		0.0000	1.0000	13.26
89.5	48		0.0000	1.0000	13.26
90.5					13.26

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



III-171

PORTLAND GENERAL ELECTRIC

ACCOUNT 373.07 SENTINEL LIGHTING EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1956-2011			EXPERIENCE BAND 1956-2012		
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	13,614,575	18,381	0.0014	0.9986	100.00
0.5	13,596,194	64,328	0.0047	0.9953	99.86
1.5	13,337,842	112,819	0.0085	0.9915	99.39
2.5	13,035,377	161,746	0.0124	0.9876	98.55
3.5	12,673,006	204,130	0.0161	0.9839	97.33
4.5	12,136,404	269,652	0.0222	0.9778	95.76
5.5	11,412,770	286,141	0.0251	0.9749	93.63
6.5	10,734,419	286,802	0.0267	0.9733	91.29
7.5	10,072,772	272,186	0.0270	0.9730	88.85
8.5	9,332,044	260,850	0.0280	0.9720	86.45
9.5	8,920,974	257,325	0.0288	0.9712	84.03
10.5	8,353,049	245,608	0.0294	0.9706	81.61
11.5	7,773,676	233,317	0.0300	0.9700	79.21
12.5	7,242,830	223,688	0.0309	0.9691	76.83
13.5	6,734,686	219,335	0.0326	0.9674	74.46
14.5	6,193,285	212,680	0.0343	0.9657	72.03
15.5	5,601,230	198,596	0.0355	0.9645	69.56
16.5	5,022,797	186,186	0.0371	0.9629	67.09
17.5	4,513,667	166,667	0.0369	0.9631	64.60
18.5	4,082,011	143,601	0.0352	0.9648	62.22
19.5	3,770,602	134,431	0.0357	0.9643	60.03
20.5	3,475,012	126,295	0.0363	0.9637	57.89
21.5	3,164,166	104,994	0.0332	0.9668	55.79
22.5	2,877,552	90,838	0.0316	0.9684	53.94
23.5	2,589,180	62,622	0.0242	0.9758	52.23
24.5	2,306,916	67,136	0.0291	0.9709	50.97
25.5	2,074,448	60,359	0.0291	0.9709	49.49
26.5	1,921,972	57,018	0.0297	0.9703	48.05
27.5	1,746,899	63,615	0.0364	0.9636	46.62
28.5	1,570,745	61,896	0.0394	0.9606	44.92
29.5	1,438,385	57,255	0.0398	0.9602	43.15
30.5	1,190,338	46,726	0.0393	0.9607	41.44
31.5	964,291	35,194	0.0365	0.9635	39.81
32.5	803,621	25,498	0.0317	0.9683	38.36
33.5	666,406	20,348	0.0305	0.9695	37.14
34.5	551,472	16,679	0.0302	0.9698	36.00
35.5	466,939	14,613	0.0313	0.9687	34.92
36.5	394,697	13,148	0.0333	0.9667	33.82
37.5	325,958	11,832	0.0363	0.9637	32.70
38.5	271,734	8,650	0.0318	0.9682	31.51

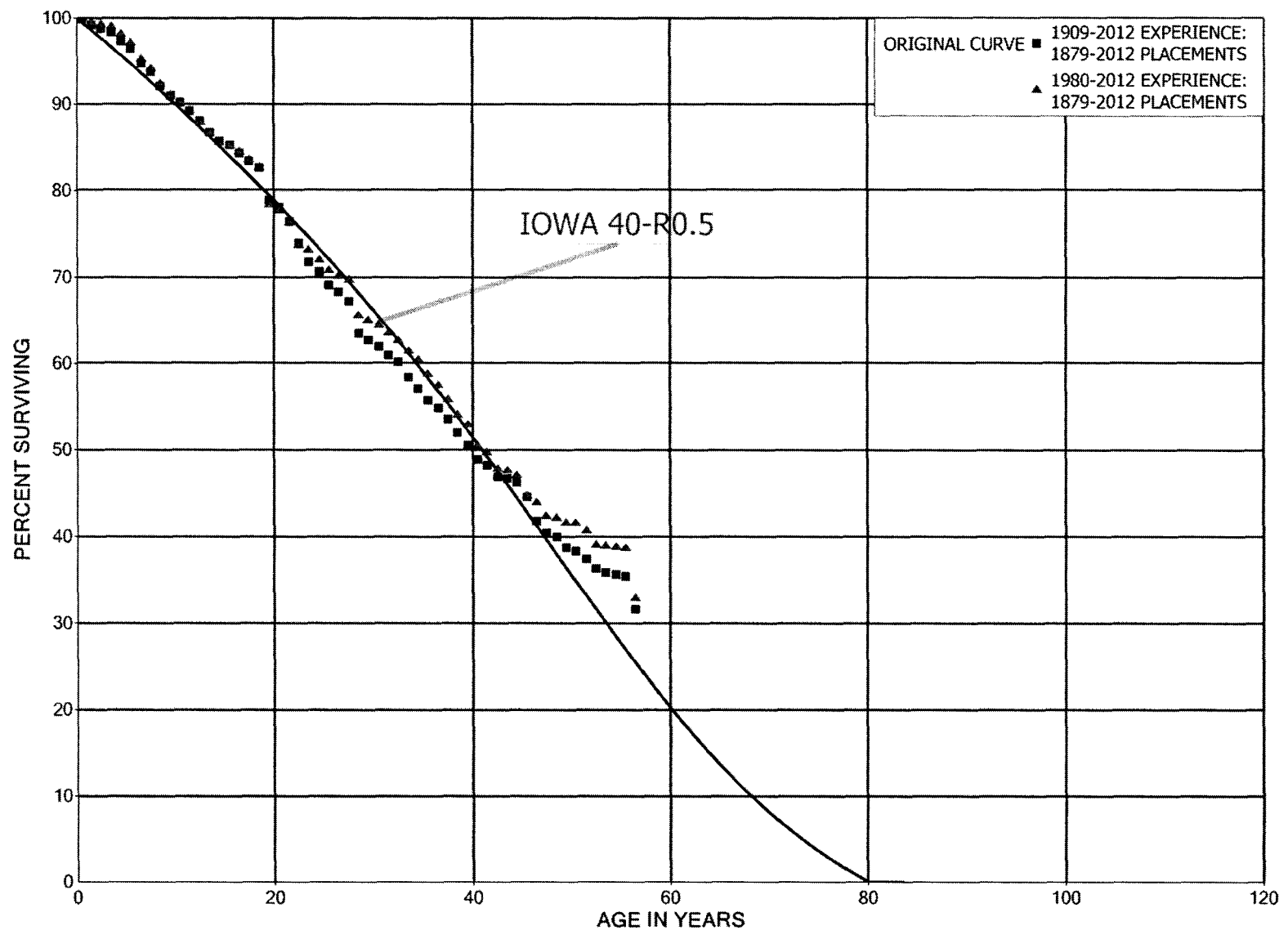
PORTLAND GENERAL ELECTRIC

ACCOUNT 373.07 SENTINEL LIGHTING EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1956-2011			EXPERIENCE BAND 1956-2012			
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	225,881	8,663	0.0384	0.9616	30.51	
40.5	190,992	5,912	0.0310	0.9690	29.34	
41.5	154,078	4,926	0.0320	0.9680	28.43	
42.5	119,120	3,145	0.0264	0.9736	27.52	
43.5	90,030	2,053	0.0228	0.9772	26.79	
44.5	68,652	1,351	0.0197	0.9803	26.18	
45.5	51,905	1,248	0.0241	0.9759	25.67	
46.5	34,445	147	0.0043	0.9957	25.05	
47.5	21,255	79	0.0037	0.9963	24.94	
48.5	9,962		0.0000	1.0000	24.85	
49.5					24.85	

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



III-174



PORTLAND GENERAL ELECTRIC

ACCOUNT 390 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1879-2012			EXPERIENCE BAND 1909-2012		
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	76,095,450	118,548	0.0016	0.9984	100.00
0.5	70,923,912	478,730	0.0067	0.9933	99.84
1.5	65,535,964	327,018	0.0050	0.9950	99.17
2.5	63,171,210	256,192	0.0041	0.9959	98.68
3.5	61,277,759	634,961	0.0104	0.9896	98.28
4.5	59,727,004	516,376	0.0086	0.9914	97.26
5.5	58,283,313	1,026,391	0.0176	0.9824	96.42
6.5	56,925,374	611,356	0.0107	0.9893	94.72
7.5	55,588,525	952,822	0.0171	0.9829	93.70
8.5	54,279,007	708,315	0.0130	0.9870	92.09
9.5	52,432,679	432,367	0.0082	0.9918	90.89
10.5	51,434,336	534,336	0.0104	0.9896	90.14
11.5	49,920,504	666,765	0.0134	0.9866	89.21
12.5	48,435,672	684,254	0.0141	0.9859	88.02
13.5	47,537,308	572,862	0.0121	0.9879	86.77
14.5	40,600,854	232,141	0.0057	0.9943	85.73
15.5	35,696,310	402,838	0.0113	0.9887	85.24
16.5	34,808,591	362,811	0.0104	0.9896	84.27
17.5	31,263,401	304,868	0.0098	0.9902	83.40
18.5	30,361,912	1,376,995	0.0454	0.9546	82.58
19.5	28,563,665	267,952	0.0094	0.9906	78.84
20.5	27,186,793	599,280	0.0220	0.9780	78.10
21.5	26,345,344	847,877	0.0322	0.9678	76.38
22.5	24,938,666	751,175	0.0301	0.9699	73.92
23.5	23,367,609	351,154	0.0150	0.9850	71.69
24.5	19,178,305	433,818	0.0226	0.9774	70.61
25.5	18,726,399	203,266	0.0109	0.9891	69.02
26.5	18,426,631	291,403	0.0158	0.9842	68.27
27.5	17,961,081	983,941	0.0548	0.9452	67.19
28.5	16,923,418	214,379	0.0127	0.9873	63.51
29.5	16,602,640	210,740	0.0127	0.9873	62.70
30.5	11,047,662	173,605	0.0157	0.9843	61.91
31.5	8,677,815	114,422	0.0132	0.9868	60.93
32.5	8,024,613	224,752	0.0280	0.9720	60.13
33.5	7,629,053	173,768	0.0228	0.9772	58.45
34.5	6,347,225	154,410	0.0243	0.9757	57.12
35.5	5,146,974	85,552	0.0166	0.9834	55.73
36.5	4,897,814	119,110	0.0243	0.9757	54.80
37.5	4,626,055	126,709	0.0274	0.9726	53.47
38.5	4,092,793	121,394	0.0297	0.9703	52.00

PORTLAND GENERAL ELECTRIC

ACCOUNT 390 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1879-2012			EXPERIENCE BAND 1909-2012		
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	3,883,795	129,203	0.0333	0.9667	50.46
40.5	3,733,763	44,174	0.0118	0.9882	48.78
41.5	3,681,097	102,942	0.0280	0.9720	48.20
42.5	3,445,020	17,487	0.0051	0.9949	46.86
43.5	3,418,684	36,310	0.0106	0.9894	46.62
44.5	3,368,980	116,378	0.0345	0.9655	46.12
45.5	3,251,650	208,536	0.0641	0.9359	44.53
46.5	3,041,268	92,683	0.0305	0.9695	41.67
47.5	2,928,956	35,518	0.0121	0.9879	40.40
48.5	2,847,465	84,511	0.0297	0.9703	39.91
49.5	2,760,813	28,005	0.0101	0.9899	38.73
50.5	2,308,768	55,814	0.0242	0.9758	38.34
51.5	2,247,225	69,759	0.0310	0.9690	37.41
52.5	2,171,001	27,935	0.0129	0.9871	36.25
53.5	2,049,115	8,633	0.0042	0.9958	35.78
54.5	2,035,700	16,116	0.0079	0.9921	35.63
55.5	2,017,376	210,580	0.1044	0.8956	35.35
56.5	1,806,601	12,838	0.0071	0.9929	31.66
57.5	855,282	25,619	0.0300	0.9700	31.43
58.5	829,318	70,139	0.0846	0.9154	30.49
59.5	758,743	31,865	0.0420	0.9580	27.91
60.5	725,033	9,022	0.0124	0.9876	26.74
61.5	652,689	10,935	0.0168	0.9832	26.41
62.5	641,754	48,728	0.0759	0.9241	25.97
63.5	591,935	66,125	0.1117	0.8883	23.99
64.5	525,136	73,201	0.1394	0.8606	21.31
65.5	445,537	15,155	0.0340	0.9660	18.34
66.5	415,058	191,719	0.4619	0.5381	17.72
67.5	223,089	90	0.0004	0.9996	9.53
68.5	222,999	62	0.0003	0.9997	9.53
69.5	222,689	42	0.0002	0.9998	9.53
70.5	222,452	127	0.0006	0.9994	9.53
71.5	220,893		0.0000	1.0000	9.52
72.5	220,893	62,100	0.2811	0.7189	9.52
73.5	157,816	138	0.0009	0.9991	6.84
74.5	157,678	83	0.0005	0.9995	6.84
75.5	156,685	1,161	0.0074	0.9926	6.83
76.5	155,515	1,176	0.0076	0.9924	6.78
77.5	154,338	1,757	0.0114	0.9886	6.73
78.5	152,582		0.0000	1.0000	6.66

PORTLAND GENERAL ELECTRIC

ACCOUNT 390 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1879-2012			EXPERIENCE BAND 1909-2012		
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	152,562		0.0000	1.0000	6.66
80.5	152,551	265	0.0017	0.9983	6.66
81.5	152,286		0.0000	1.0000	6.64
82.5	152,166	579	0.0038	0.9962	6.64
83.5	151,587		0.0000	1.0000	6.62
84.5	151,283	1,106	0.0073	0.9927	6.62
85.5	150,177		0.0000	1.0000	6.57
86.5	150,177		0.0000	1.0000	6.57
87.5	149,817		0.0000	1.0000	6.57
88.5	149,786	334	0.0022	0.9978	6.57
89.5	148,755	733	0.0049	0.9951	6.56
90.5	148,022	175	0.0012	0.9988	6.52
91.5	147,847		0.0000	1.0000	6.52
92.5	147,847	14,236	0.0963	0.9037	6.52
93.5	133,611		0.0000	1.0000	5.89
94.5	133,611		0.0000	1.0000	5.89
95.5	133,611		0.0000	1.0000	5.89
96.5	133,578		0.0000	1.0000	5.89
97.5	133,578		0.0000	1.0000	5.89
98.5	133,578		0.0000	1.0000	5.89
99.5	9,048		0.0000	1.0000	5.89
100.5	9,048		0.0000	1.0000	5.89
101.5	9,048		0.0000	1.0000	5.89
102.5	7,468		0.0000	1.0000	5.89
103.5	7,468		0.0000	1.0000	5.89
104.5	7,468		0.0000	1.0000	5.89
105.5	7,468		0.0000	1.0000	5.89
106.5	7,468	7,468	1.0000		5.89
107.5					

PORTLAND GENERAL ELECTRIC

ACCOUNT 390 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1879-2012

EXPERIENCE BAND 1980-2012

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	56,478,791	13,174	0.0002	0.9998	100.00
0.5	51,861,375	285,376	0.0055	0.9945	99.98
1.5	48,085,332	102,490	0.0021	0.9979	99.43
2.5	47,607,906	148,182	0.0031	0.9969	99.21
3.5	47,097,532	402,225	0.0085	0.9915	98.91
4.5	46,016,291	451,399	0.0098	0.9902	98.06
5.5	49,707,540	977,302	0.0197	0.9803	97.10
6.5	48,654,264	554,416	0.0114	0.9886	95.19
7.5	47,484,305	897,463	0.0189	0.9811	94.11
8.5	46,366,141	668,557	0.0144	0.9856	92.33
9.5	44,870,562	393,544	0.0088	0.9912	91.00
10.5	43,960,937	496,883	0.0113	0.9887	90.20
11.5	42,572,802	615,793	0.0145	0.9855	89.18
12.5	41,164,147	618,614	0.0150	0.9850	87.89
13.5	40,353,653	474,837	0.0118	0.9882	86.57
14.5	33,639,234	138,354	0.0041	0.9959	85.55
15.5	29,014,864	282,102	0.0097	0.9903	85.20
16.5	28,333,140	307,979	0.0109	0.9891	84.37
17.5	25,442,200	251,865	0.0099	0.9901	83.45
18.5	24,647,563	1,294,850	0.0525	0.9475	82.63
19.5	23,048,122	204,596	0.0089	0.9911	78.28
20.5	21,856,570	378,998	0.0173	0.9827	77.59
21.5	21,288,343	738,058	0.0347	0.9653	76.24
22.5	20,073,186	160,657	0.0080	0.9920	73.60
23.5	19,124,373	263,125	0.0138	0.9862	73.01
24.5	16,351,715	288,779	0.0177	0.9823	72.01
25.5	16,071,065	146,464	0.0091	0.9909	70.74
26.5	15,852,385	113,454	0.0072	0.9928	70.09
27.5	15,572,903	922,985	0.0593	0.9407	69.59
28.5	14,781,232	129,603	0.0088	0.9912	65.46
29.5	14,551,779	117,736	0.0081	0.9919	64.89
30.5	9,119,316	119,976	0.0132	0.9868	64.37
31.5	6,811,229	94,976	0.0139	0.9861	63.52
32.5	6,192,471	119,983	0.0194	0.9806	62.63
33.5	5,931,819	97,100	0.0164	0.9836	61.42
34.5	4,729,916	131,133	0.0277	0.9723	60.41
35.5	3,558,887	79,615	0.0224	0.9776	58.74
36.5	3,322,585	101,137	0.0304	0.9696	57.43
37.5	3,071,358	94,616	0.0308	0.9692	55.68
38.5	2,576,976	52,153	0.0202	0.9798	53.96

PORTLAND GENERAL ELECTRIC

ACCOUNT 390 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1879-2012			EXPERIENCE BAND 1980-2012		
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	2,437,991	114,094	0.0468	0.9532	52.87
40.5	2,306,461	38,104	0.0165	0.9835	50.40
41.5	2,260,332	84,968	0.0376	0.9624	49.56
42.5	2,044,039	8,836	0.0043	0.9957	47.70
43.5	2,027,074	23,303	0.0115	0.9885	47.49
44.5	1,990,817	98,149	0.0493	0.9507	46.95
45.5	1,892,862	33,733	0.0178	0.9822	44.63
46.5	1,857,304	67,210	0.0362	0.9638	43.84
47.5	1,770,475	7,578	0.0043	0.9957	42.25
48.5	1,717,527	22,924	0.0133	0.9867	42.07
49.5	1,893,393	1,377	0.0007	0.9993	41.51
50.5	1,473,573	31,668	0.0215	0.9785	41.48
51.5	1,459,615	58,383	0.0400	0.9600	40.59
52.5	1,462,349	5,810	0.0040	0.9960	38.96
53.5	1,391,391	1,609	0.0012	0.9988	38.81
54.5	1,388,852	6,566	0.0047	0.9953	38.76
55.5	1,380,306	203,623	0.1475	0.8525	38.58
56.5	1,180,270	10,002	0.0085	0.9915	32.89
57.5	235,253	23,618	0.1004	0.8996	32.61
58.5	217,976	68,125	0.3125	0.6875	29.34
59.5	151,790	28,692	0.1890	0.8110	20.17
60.5	121,253	3,263	0.0269	0.9731	16.36
61.5	54,668	2,860	0.0523	0.9477	15.92
62.5	51,808	4,444	0.0858	0.9142	15.08
63.5	46,306	3,467	0.0749	0.9251	13.79
64.5	42,165	6,686	0.1586	0.8414	12.76
65.5	29,814	2,494	0.0837	0.9163	10.73
66.5	214,617	464	0.0022	0.9978	9.84
67.5	213,903	90	0.0004	0.9996	9.81
68.5	213,813	62	0.0003	0.9997	9.81
69.5	215,221	42	0.0002	0.9998	9.81
70.5	214,984	127	0.0006	0.9994	9.81
71.5	213,425		0.0000	1.0000	9.80
72.5	213,425	62,100	0.2910	0.7090	9.80
73.5	150,348	138	0.0009	0.9991	6.95
74.5	150,210	83	0.0006	0.9994	6.94
75.5	149,217	1,161	0.0078	0.9922	6.94
76.5	148,046	1,176	0.0079	0.9921	6.88
77.5	146,870	1,757	0.0120	0.9880	6.83
78.5	145,113		0.0000	1.0000	6.75

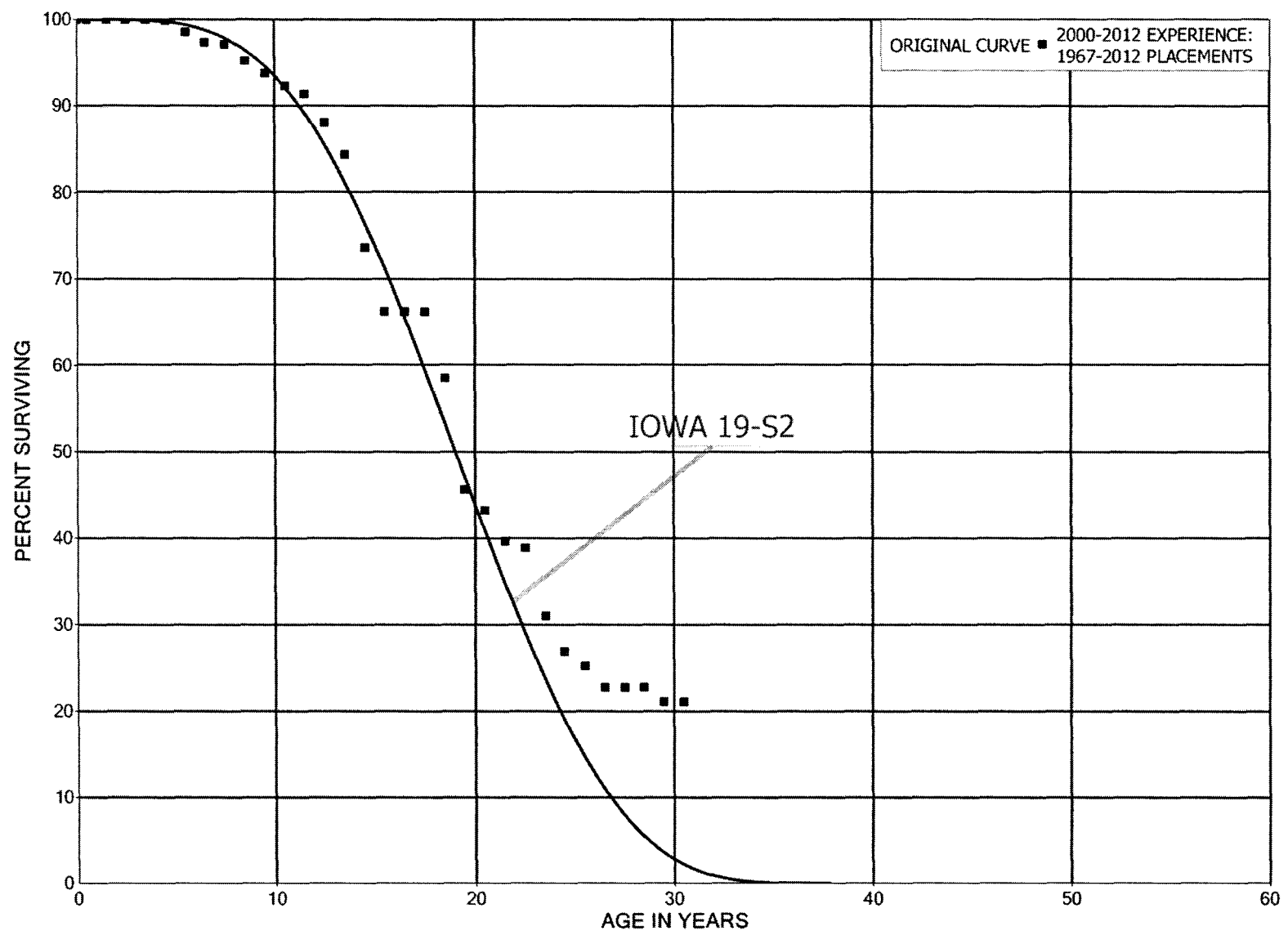
PORTLAND GENERAL ELECTRIC

ACCOUNT 390 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1879-2012			EXPERIENCE BAND 1980-2012		
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	145,093		0.0000	1.0000	6.75
80.5	145,083	265	0.0018	0.9982	6.75
81.5	144,818		0.0000	1.0000	6.74
82.5	144,698	579	0.0040	0.9960	6.74
83.5	144,119		0.0000	1.0000	6.71
84.5	143,814	1,106	0.0077	0.9923	6.71
85.5	142,708		0.0000	1.0000	6.66
86.5	142,708		0.0000	1.0000	6.66
87.5	142,349		0.0000	1.0000	6.66
88.5	142,317	334	0.0023	0.9977	6.66
89.5	141,287	733	0.0052	0.9948	6.64
90.5	140,554	175	0.0012	0.9988	6.61
91.5	140,379		0.0000	1.0000	6.60
92.5	140,379	14,236	0.1014	0.8986	6.60
93.5	126,143		0.0000	1.0000	5.93
94.5	126,143		0.0000	1.0000	5.93
95.5	126,143		0.0000	1.0000	5.93
96.5	126,109		0.0000	1.0000	5.93
97.5	126,109		0.0000	1.0000	5.93
98.5	126,109		0.0000	1.0000	5.93
99.5	1,579		0.0000	1.0000	5.93
100.5	9,048		0.0000	1.0000	5.93
101.5	9,048		0.0000	1.0000	5.93
102.5	7,468		0.0000	1.0000	5.93
103.5	7,468		0.0000	1.0000	5.93
104.5	7,468		0.0000	1.0000	5.93
105.5	7,468		0.0000	1.0000	5.93
106.5	7,468	7,468	1.0000	1.0000	5.93
107.5					

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



III-181

PORTLAND GENERAL ELECTRIC

ACCOUNT 392.04 TRANSPORTATION EQUIPMENT - HEAVY DUTY TRUCKS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1967-2012			EXPERIENCE BAND 2000-2012		
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	6,573,632		0.0000	1.0000	100.00
0.5	7,219,066		0.0000	1.0000	100.00
1.5	7,621,190		0.0000	1.0000	100.00
2.5	7,093,023		0.0000	1.0000	100.00
3.5	6,924,333	12,842	0.0019	0.9981	100.00
4.5	6,965,698	94,942	0.0136	0.9864	99.81
5.5	6,036,763	70,488	0.0117	0.9883	98.45
6.5	6,889,941	17,480	0.0025	0.9975	97.30
7.5	6,664,871	127,961	0.0192	0.9808	97.06
8.5	6,370,990	94,999	0.0149	0.9851	95.19
9.5	6,094,049	97,924	0.0161	0.9839	93.77
10.5	5,817,384	58,955	0.0101	0.9899	92.27
11.5	5,375,671	195,229	0.0363	0.9637	91.33
12.5	4,575,297	190,927	0.0417	0.9583	88.02
13.5	3,262,665	413,631	0.1268	0.8732	84.34
14.5	2,765,261	278,686	0.1008	0.8992	73.65
15.5	1,891,579		0.0000	1.0000	66.23
16.5	1,427,671		0.0000	1.0000	66.23
17.5	1,030,571	120,365	0.1168	0.8832	66.23
18.5	929,429	204,909	0.2205	0.7795	58.49
19.5	1,283,697	69,170	0.0539	0.9461	45.60
20.5	1,195,484	96,939	0.0811	0.9189	43.14
21.5	1,182,968	24,667	0.0209	0.9791	39.64
22.5	1,198,104	243,832	0.2035	0.7965	38.82
23.5	1,032,313	134,699	0.1305	0.8695	30.92
24.5	994,654	61,686	0.0620	0.9380	26.88
25.5	974,306	97,728	0.1003	0.8997	25.21
26.5	875,412		0.0000	1.0000	22.69
27.5	794,960		0.0000	1.0000	22.69
28.5	785,801	56,172	0.0715	0.9285	22.69
29.5	648,211		0.0000	1.0000	21.06
30.5	537,523	24,078	0.0448	0.9552	21.06
31.5	431,289		0.0000	1.0000	20.12
32.5	104,480	71,826	0.6875	0.3125	20.12
33.5	32,653		0.0000	1.0000	6.29
34.5	55,309		0.0000	1.0000	6.29
35.5	55,309		0.0000	1.0000	6.29
36.5	55,309		0.0000	1.0000	6.29
37.5	55,309	22,656	0.4096	0.5904	6.29
38.5	3,372		0.0000	1.0000	3.71



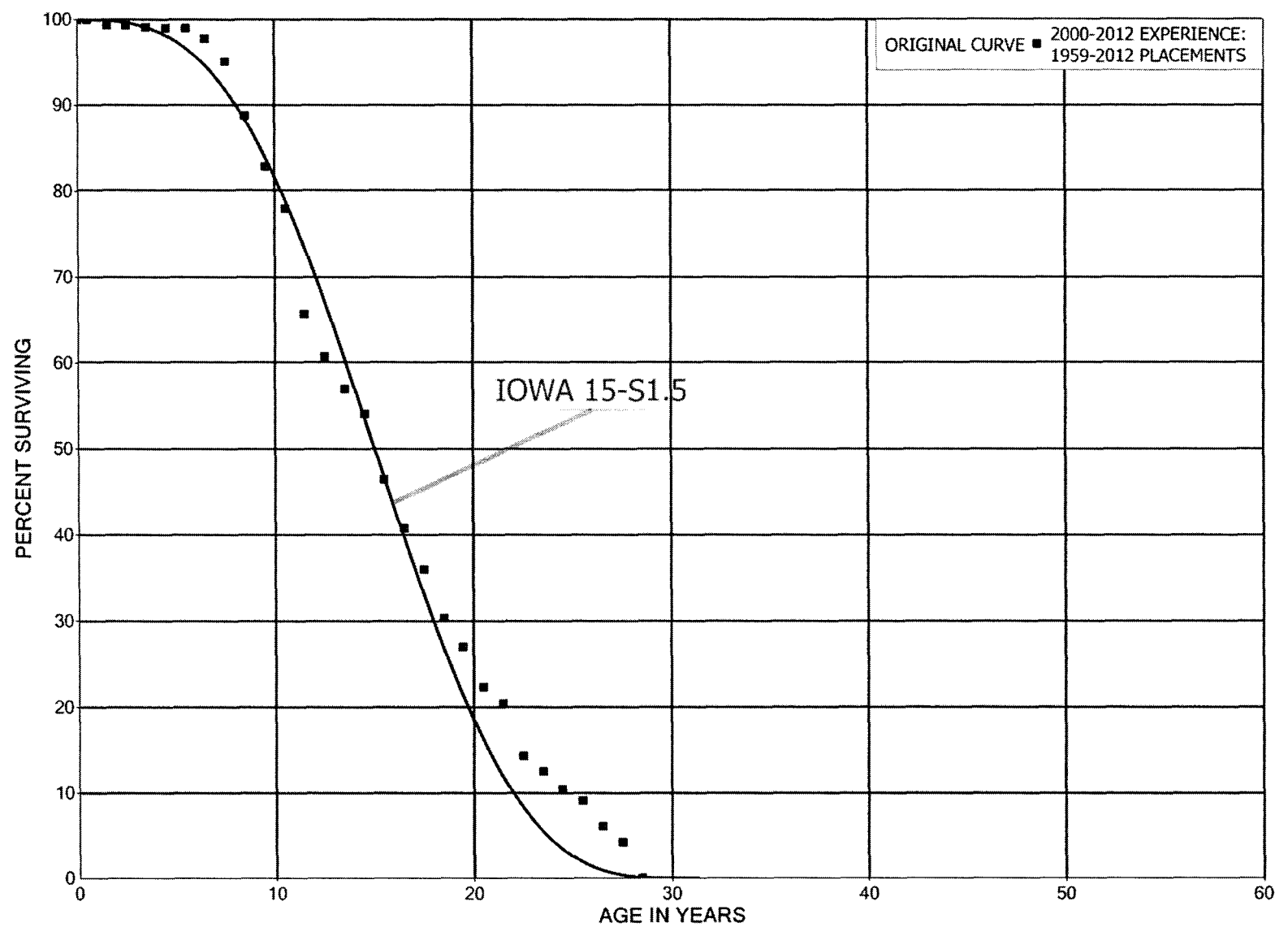
PORTLAND GENERAL ELECTRIC

ACCOUNT 392.04 TRANSPORTATION EQUIPMENT - HEAVY DUTY TRUCKS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1967-2012			EXPERIENCE BAND 2000-2012		
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	3,372		0.0000	1.0000	3.71
40.5	3,372		0.0000	1.0000	3.71
41.5	3,372		0.0000	1.0000	3.71
42.5	3,372		0.0000	1.0000	3.71
43.5					3.71

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



III-184

PORTLAND GENERAL ELECTRIC

ACCOUNT 392.05 TRANSPORTATION EQUIPMENT - MEDIUM DUTY TRUCKS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1959-2012			EXPERIENCE BAND 2000-2012		
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	13,870,425		0.0000	1.0000	100.00
0.5	13,479,029	91,749	0.0068	0.9932	100.00
1.5	14,456,778		0.0000	1.0000	99.32
2.5	13,232,384	28,430	0.0021	0.9979	99.32
3.5	11,459,050	11,449	0.0010	0.9990	99.11
4.5	11,195,028		0.0000	1.0000	99.01
5.5	10,660,486	137,757	0.0129	0.9871	99.01
6.5	8,592,974	235,950	0.0275	0.9725	97.73
7.5	7,083,641	468,372	0.0661	0.9339	95.04
8.5	4,560,792	306,846	0.0673	0.9327	88.76
9.5	3,524,864	203,909	0.0578	0.9422	82.79
10.5	2,489,149	394,501	0.1585	0.8415	78.00
11.5	1,353,408	100,994	0.0746	0.9254	65.64
12.5	1,241,549	77,688	0.0626	0.9374	60.74
13.5	1,146,036	58,800	0.0513	0.9487	56.94
14.5	662,719	94,072	0.1419	0.8581	54.02
15.5	508,398	61,157	0.1203	0.8797	46.35
16.5	328,054	38,545	0.1175	0.8825	40.77
17.5	291,927	46,187	0.1582	0.8418	35.98
18.5	286,496	31,857	0.1112	0.8888	30.29
19.5	384,593	65,644	0.1707	0.8293	26.92
20.5	413,913	35,395	0.0855	0.9145	22.33
21.5	318,655	95,955	0.3011	0.6989	20.42
22.5	171,121	21,702	0.1268	0.8732	14.27
23.5	189,987	32,298	0.1700	0.8300	12.46
24.5	188,125	24,093	0.1281	0.8719	10.34
25.5	157,338	50,598	0.3216	0.6784	9.02
26.5	106,741	33,420	0.3131	0.6869	6.12
27.5	73,321	73,321	1.0000		4.20
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		

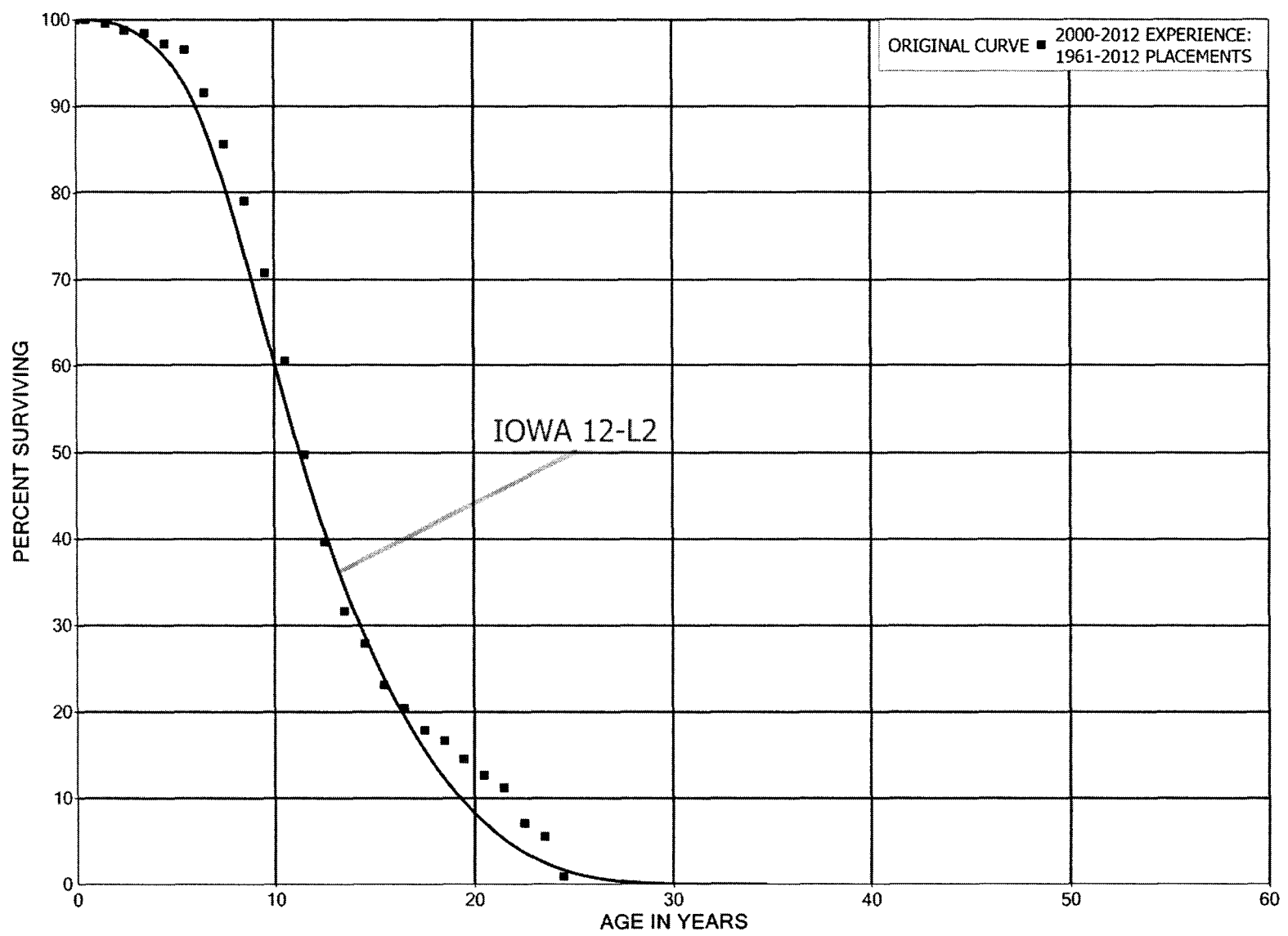
PORTLAND GENERAL ELECTRIC

ACCOUNT 392.05 TRANSPORTATION EQUIPMENT - MEDIUM DUTY TRUCKS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1959-2012			EXPERIENCE BAND 2000-2012		
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



III-187

PORTLAND GENERAL ELECTRIC

ACCOUNT 392.06 TRANSPORTATION EQUIPMENT - LIGHT DUTY TRUCKS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1961-2012			EXPERIENCE BAND 2000-2012		
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	6,416,654		0.0000	1.0000	100.00
0.5	6,998,656	34,080	0.0049	0.9951	100.00
1.5	8,685,154	71,579	0.0082	0.9918	99.51
2.5	10,140,091	30,344	0.0030	0.9970	98.69
3.5	11,118,746	144,247	0.0130	0.9870	98.40
4.5	12,341,637	71,654	0.0058	0.9942	97.12
5.5	13,352,693	695,143	0.0521	0.9479	96.56
6.5	13,697,589	880,935	0.0643	0.9357	91.53
7.5	12,905,850	983,785	0.0762	0.9238	85.64
8.5	11,641,365	1,239,329	0.1065	0.8935	79.12
9.5	10,575,972	1,525,774	0.1443	0.8557	70.69
10.5	9,011,371	1,610,157	0.1787	0.8213	60.49
11.5	7,285,478	1,482,024	0.2034	0.7966	49.68
12.5	5,411,266	1,082,990	0.2001	0.7999	39.58
13.5	3,784,139	458,529	0.1212	0.8788	31.66
14.5	2,741,796	468,545	0.1709	0.8291	27.82
15.5	2,072,416	240,323	0.1160	0.8840	23.07
16.5	1,453,144	179,304	0.1234	0.8766	20.39
17.5	811,718	56,555	0.0697	0.9303	17.88
18.5	524,897	67,004	0.1277	0.8723	16.63
19.5	310,168	39,665	0.1279	0.8721	14.51
20.5	253,314	29,957	0.1183	0.8817	12.65
21.5	255,367	93,009	0.3642	0.6358	11.16
22.5	79,332	18,101	0.2282	0.7718	7.09
23.5	103,683	88,824	0.8567	0.1433	5.47
24.5	14,859		0.0000	1.0000	0.78
25.5	14,859	907	0.0611	0.9389	0.78
26.5	13,952		0.0000	1.0000	0.74
27.5	13,952		0.0000	1.0000	0.74
28.5	13,952		0.0000	1.0000	0.74
29.5	18,255		0.0000	1.0000	0.74
30.5	18,255		0.0000	1.0000	0.74
31.5	4,304		0.0000	1.0000	0.74
32.5	4,304		0.0000	1.0000	0.74
33.5	4,304		0.0000	1.0000	0.74
34.5	4,304		0.0000	1.0000	0.74
35.5	4,304		0.0000	1.0000	0.74
36.5	4,304		0.0000	1.0000	0.74
37.5	4,304		0.0000	1.0000	0.74
38.5	8,751		0.0000	1.0000	0.74

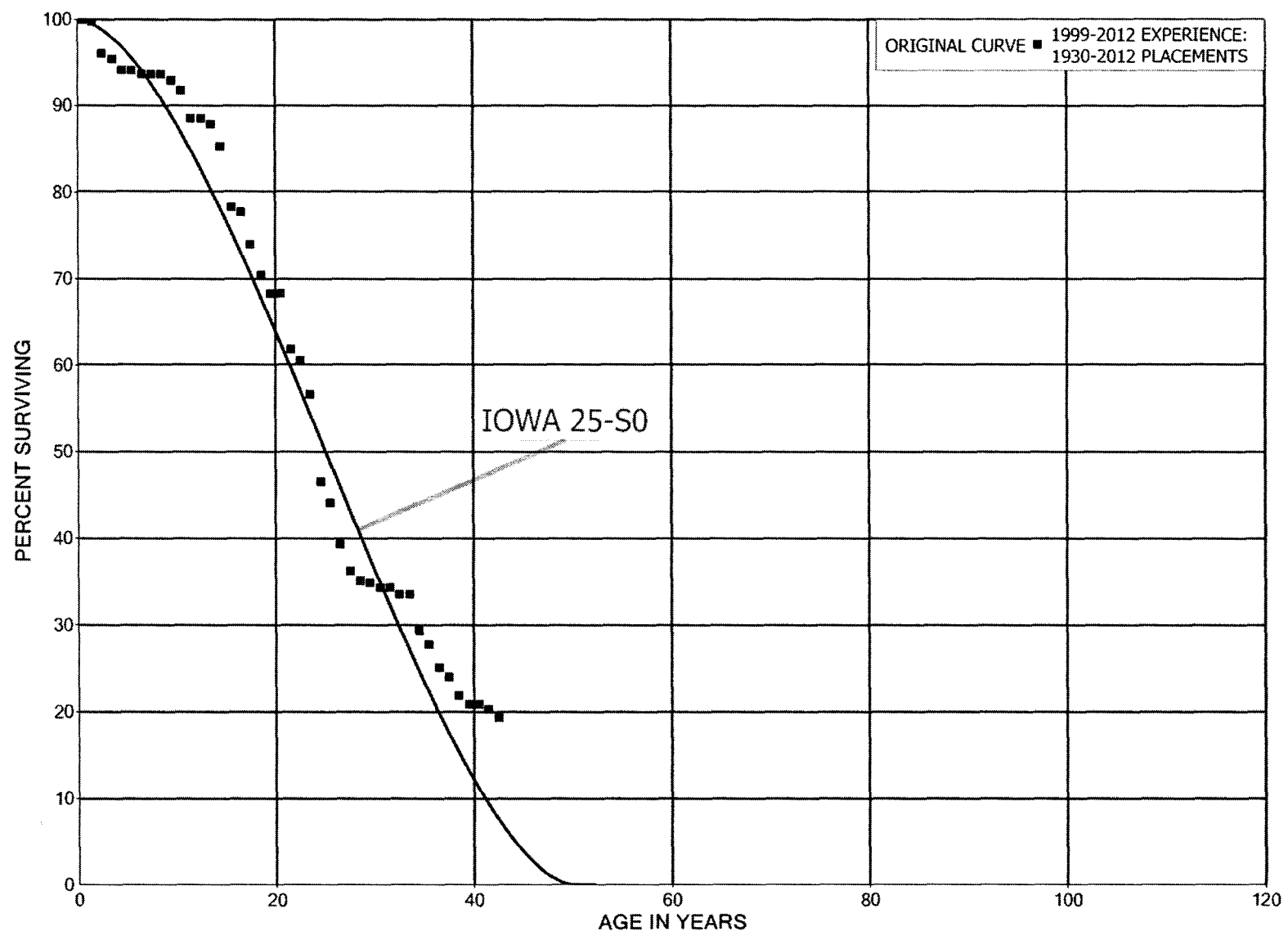
PORTLAND GENERAL ELECTRIC

ACCOUNT 392.06 TRANSPORTATION EQUIPMENT - LIGHT DUTY TRUCKS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1961-2012			EXPERIENCE BAND 2000-2012			
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	0.74	
40.5	4,304	4,304	1.0000		0.36	
41.5						

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



III-190



PORTLAND GENERAL ELECTRIC

ACCOUNT 392.08 TRANSPORTATION EQUIPMENT - TRAILERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1930-2012			EXPERIENCE BAND 1999-2012		
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	3,510,768		0.0000	1.0000	100.00
0.5	3,482,606	8,464	0.0024	0.9976	100.00
1.5	3,239,119	120,343	0.0372	0.9628	99.76
2.5	2,661,932	18,727	0.0070	0.9930	96.05
3.5	2,671,828	36,706	0.0137	0.9863	95.37
4.5	2,419,260	626	0.0003	0.9997	94.06
5.5	2,444,552	10,006	0.0041	0.9959	94.04
6.5	2,576,866		0.0000	1.0000	93.66
7.5	2,707,962		0.0000	1.0000	93.66
8.5	2,696,446	23,973	0.0089	0.9911	93.66
9.5	2,408,305	29,096	0.0121	0.9879	92.82
10.5	2,350,330	81,703	0.0348	0.9652	91.70
11.5	2,112,244		0.0000	1.0000	88.51
12.5	1,903,805	13,489	0.0071	0.9929	88.51
13.5	1,514,499	44,728	0.0295	0.9705	87.89
14.5	1,041,084	84,974	0.0816	0.9184	85.29
15.5	882,989	7,182	0.0081	0.9919	78.33
16.5	961,627	47,009	0.0489	0.9511	77.69
17.5	915,113	43,712	0.0478	0.9522	73.89
18.5	949,015	28,595	0.0301	0.9699	70.36
19.5	891,300		0.0000	1.0000	68.24
20.5	803,696	75,066	0.0934	0.9066	68.24
21.5	661,943	14,704	0.0222	0.9778	61.87
22.5	401,567	25,753	0.0641	0.9359	60.50
23.5	355,509	63,715	0.1792	0.8208	56.62
24.5	352,682	18,156	0.0515	0.9485	46.47
25.5	375,574	40,377	0.1075	0.8925	44.08
26.5	417,208	33,788	0.0810	0.9190	39.34
27.5	400,234	11,752	0.0294	0.9706	36.15
28.5	421,090	3,263	0.0077	0.9923	35.09
29.5	475,925	7,632	0.0160	0.9840	34.82
30.5	426,013		0.0000	1.0000	34.26
31.5	379,868	8,500	0.0224	0.9776	34.26
32.5	383,680		0.0000	1.0000	33.49
33.5	310,293	39,137	0.1261	0.8739	33.49
34.5	265,938	13,883	0.0522	0.9478	29.27
35.5	257,813	25,021	0.0970	0.9030	27.74
36.5	245,616	10,271	0.0418	0.9582	25.05
37.5	235,345	21,542	0.0915	0.9085	24.00
38.5	217,932	9,213	0.0423	0.9577	21.80

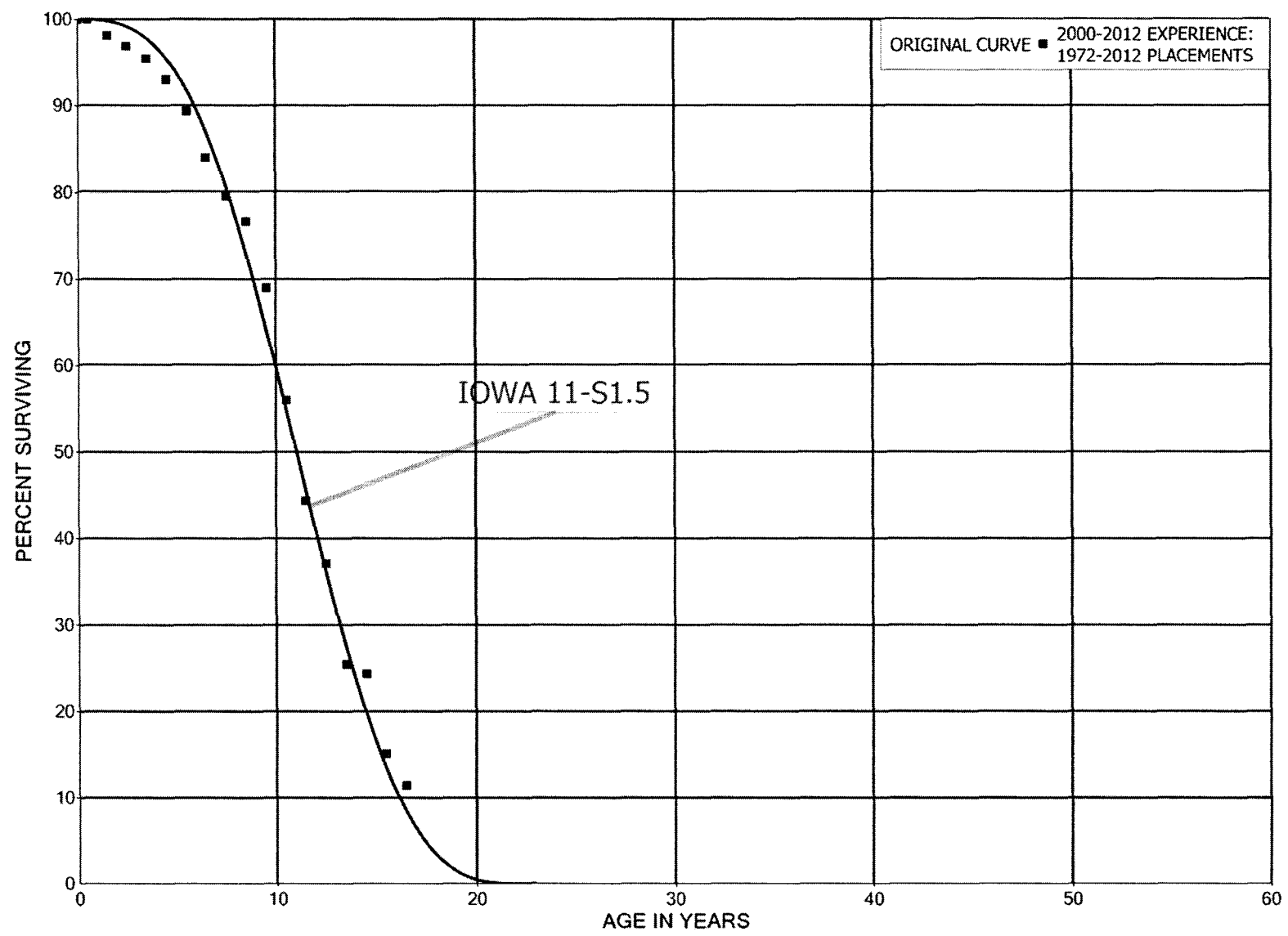
PORTLAND GENERAL ELECTRIC

ACCOUNT 392.08 TRANSPORTATION EQUIPMENT - TRAILERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1930-2012			EXPERIENCE BAND 1999-2012		
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	197,670		0.0000	1.0000	20.88
40.5	156,007	4,856	0.0311	0.9689	20.88
41.5	129,970	6,296	0.0484	0.9516	20.23
42.5	114,403		0.0000	1.0000	19.25
43.5	60,221	9,678	0.1607	0.8393	19.25
44.5	66,069	39,240	0.5939	0.4061	16.16
45.5	26,829		0.0000	1.0000	6.56
46.5	26,829	3,275	0.1221	0.8779	6.56
47.5	23,554		0.0000	1.0000	5.76
48.5	23,554		0.0000	1.0000	5.76
49.5	27,728		0.0000	1.0000	5.76
50.5	28,260		0.0000	1.0000	5.76
51.5	36,936		0.0000	1.0000	5.76
52.5	34,595	2,138	0.0618	0.9382	5.76
53.5	34,585		0.0000	1.0000	5.40
54.5	34,585	2,567	0.0742	0.9258	5.40
55.5	32,018	5,644	0.1763	0.8237	5.00
56.5	26,374	21,635	0.8203	0.1797	4.12
57.5	4,738		0.0000	1.0000	0.74
58.5	4,738		0.0000	1.0000	0.74
59.5	4,738	574	0.1211	0.8789	0.74
60.5	4,164	2,036	0.4889	0.5111	0.65
61.5	2,128		0.0000	1.0000	0.33
62.5	2,128		0.0000	1.0000	0.33
63.5	2,128		0.0000	1.0000	0.33
64.5	2,128		0.0000	1.0000	0.33
65.5	2,128		0.0000	1.0000	0.33
66.5	2,128		0.0000	1.0000	0.33
67.5					0.33
68.5	1,154		0.0000		
69.5	1,154		0.0000		
70.5	1,154	1,154	1.0000		
71.5					

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



III-193

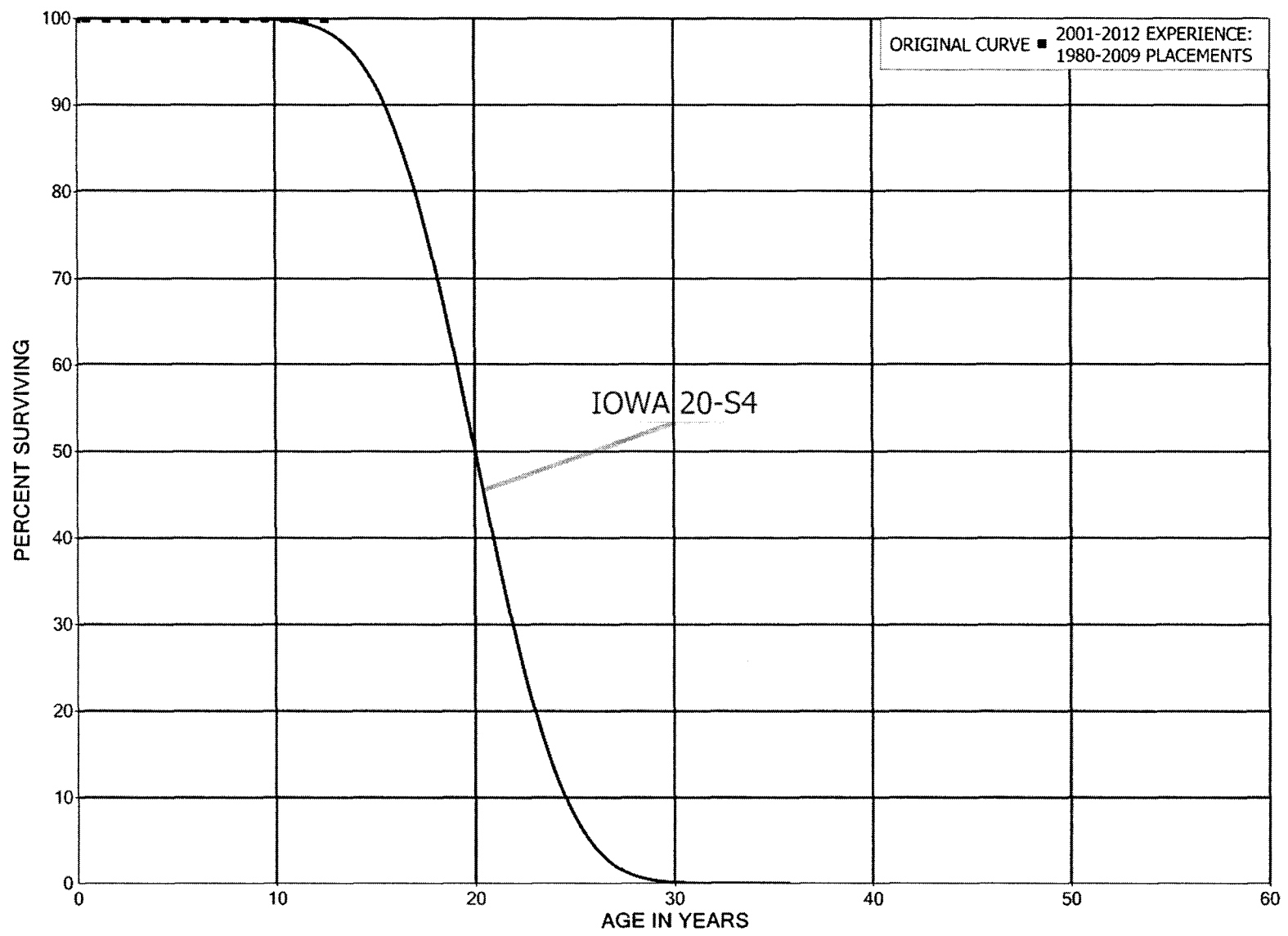
PORTLAND GENERAL ELECTRIC

ACCOUNT 392.09 TRANSPORTATION EQUIPMENT - AUTOS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1972-2012			EXPERIENCE BAND 2000-2012		
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	1,127,645		0.0000	1.0000	100.00
0.5	1,149,583	22,118	0.0192	0.9808	100.00
1.5	904,791	11,789	0.0130	0.9870	98.08
2.5	987,135	14,650	0.0148	0.9852	96.80
3.5	839,941	21,744	0.0259	0.9741	95.36
4.5	782,625	30,234	0.0386	0.9614	92.89
5.5	729,667	43,886	0.0601	0.9399	89.30
6.5	684,129	36,439	0.0533	0.9467	83.93
7.5	661,572	23,726	0.0359	0.9641	79.46
8.5	619,259	61,714	0.0997	0.9003	76.61
9.5	842,599	158,930	0.1886	0.8114	68.98
10.5	704,283	147,665	0.2097	0.7903	55.97
11.5	556,617	90,264	0.1622	0.8378	44.23
12.5	478,472	150,536	0.3146	0.6854	37.06
13.5	328,047	14,341	0.0437	0.9563	25.40
14.5	297,583	113,655	0.3819	0.6181	24.29
15.5	163,996	40,070	0.2443	0.7557	15.01
16.5	35,046		0.0000	1.0000	11.34
17.5	15,132		0.0000	1.0000	11.34
18.5	47,048	38,760	0.8238	0.1762	11.34
19.5	43,604	5,283	0.1211	0.8789	2.00
20.5	38,322	9,850	0.2570	0.7430	1.76
21.5	24,291		0.0000	1.0000	1.30
22.5	33,657		0.0000	1.0000	1.30
23.5	33,657	138	0.0041	0.9959	1.30
24.5	39,642	17,462	0.4405	0.5595	1.30
25.5	15,881		0.0000	1.0000	0.73
26.5	15,881	6,516	0.4103	0.5897	0.73
27.5	15,135	9,491	0.6271	0.3729	0.43
28.5	5,644		0.0000	1.0000	0.16
29.5	5,644		0.0000	1.0000	0.16
30.5	5,644		0.0000	1.0000	0.16
31.5	5,644		0.0000	1.0000	0.16
32.5	5,644	5,644	1.0000		0.16
33.5					

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



III-195

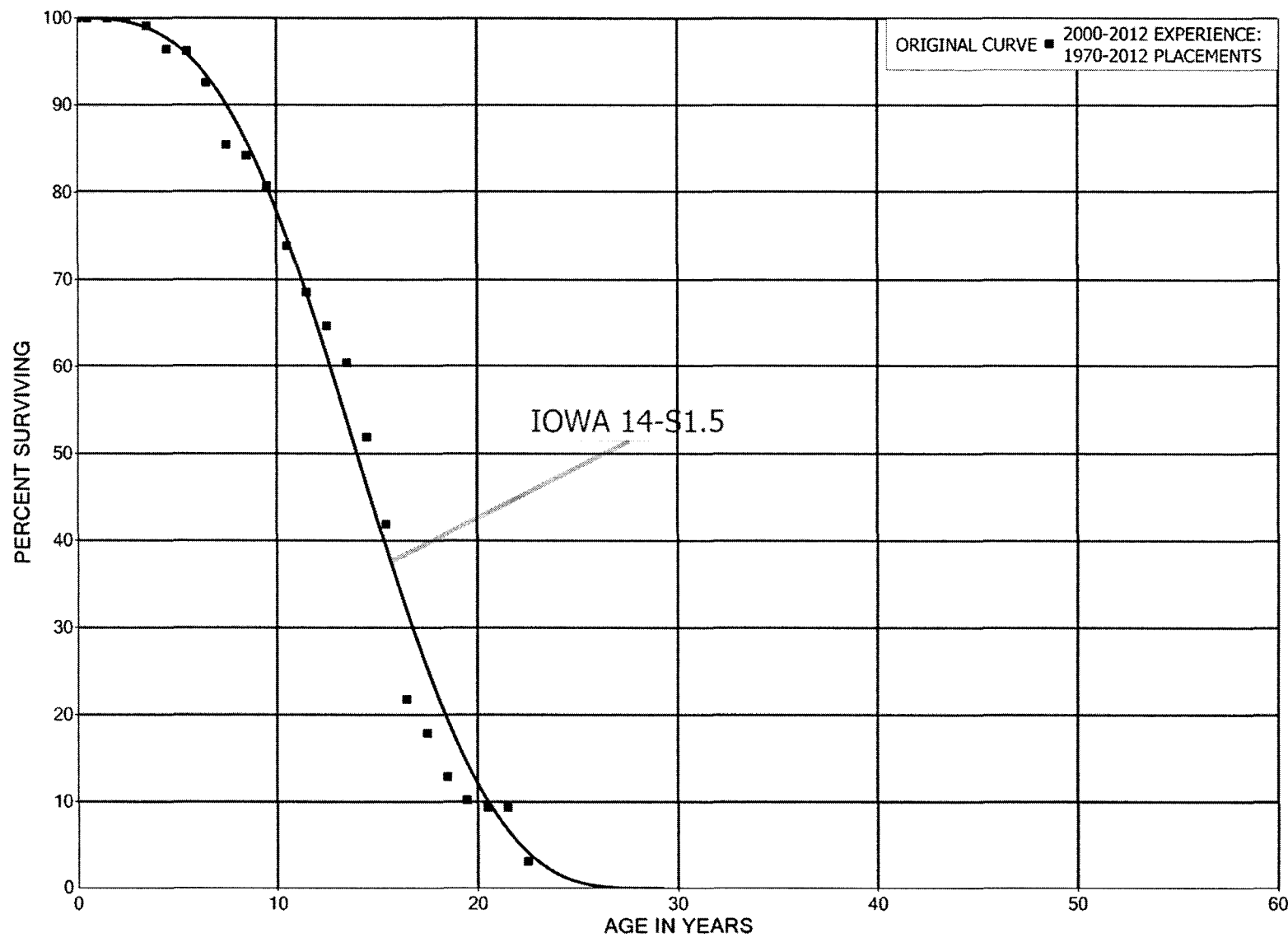
PORTLAND GENERAL ELECTRIC

ACCOUNT 392.10 TRANSPORTATION EQUIPMENT - HELICOPTER

ORIGINAL LIFE TABLE

PLACEMENT BAND 1980-2009			EXPERIENCE BAND 2001-2012		
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	212,070		0.0000	1.0000	100.00
4.5	212,070		0.0000	1.0000	100.00
5.5	212,070		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					100.00
13.5					
14.5					
15.5					
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



III-197

PORTLAND GENERAL ELECTRIC

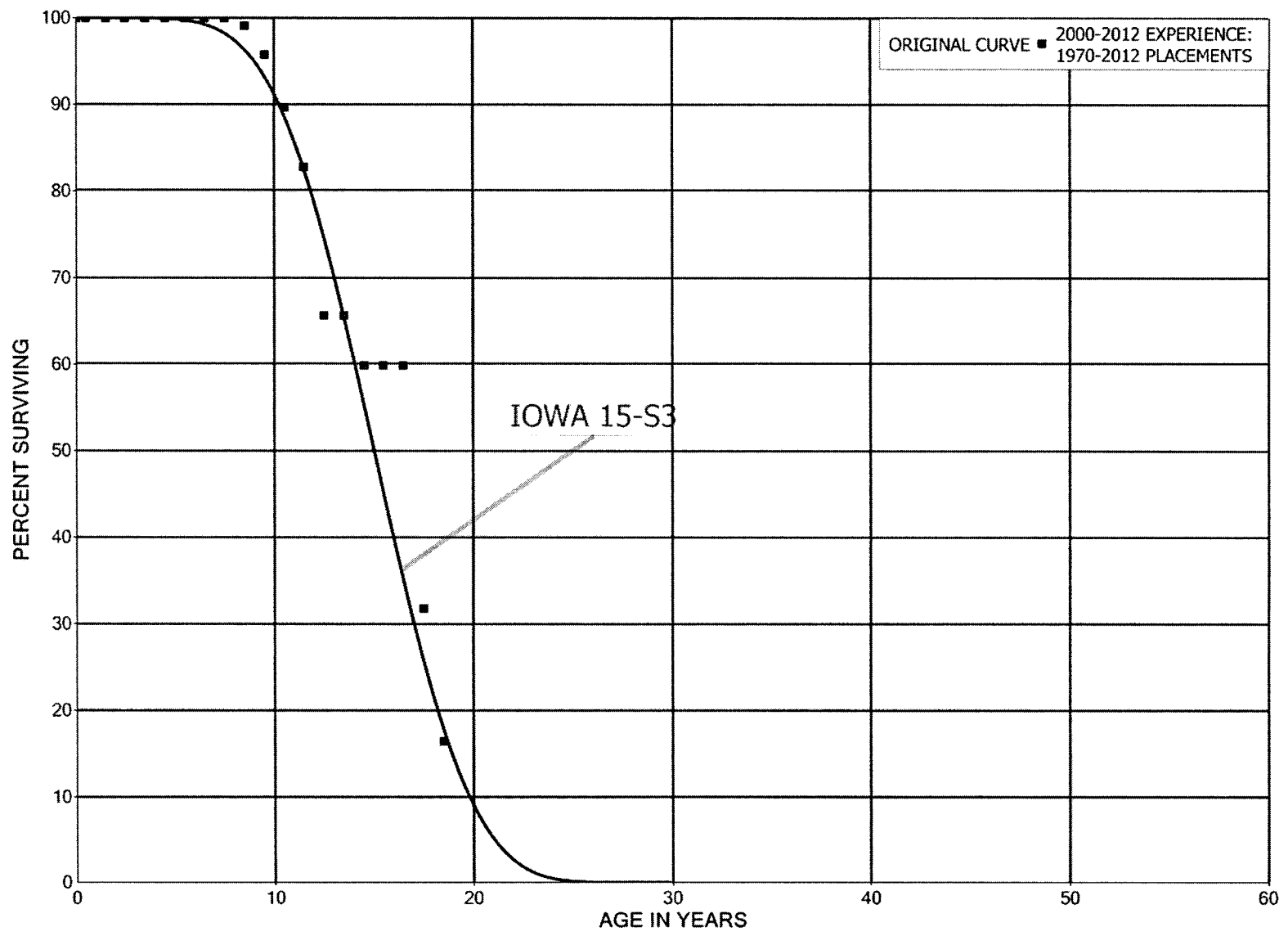
ACCOUNT 396.01 POWER OPERATED EQUIPMENT - MAN LIFT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1970-2012			EXPERIENCE BAND 2000-2012		
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	21,773,462		0.0000	1.0000	100.00
0.5	20,857,140		0.0000	1.0000	100.00
1.5	23,577,303		0.0000	1.0000	100.00
2.5	19,704,745	182,317	0.0093	0.9907	100.00
3.5	19,328,503	528,196	0.0273	0.9727	99.07
4.5	17,184,798	43,387	0.0025	0.9975	96.37
5.5	17,574,634	653,682	0.0372	0.9628	96.12
6.5	20,674,613	1,599,266	0.0774	0.9226	92.55
7.5	18,798,716	268,328	0.0143	0.9857	85.39
8.5	17,803,216	729,710	0.0410	0.9590	84.17
9.5	16,814,105	1,431,473	0.0851	0.9149	80.72
10.5	14,636,485	1,062,483	0.0726	0.9274	73.85
11.5	13,970,955	790,301	0.0566	0.9434	68.49
12.5	11,927,113	772,768	0.0648	0.9352	64.61
13.5	10,579,347	1,497,323	0.1415	0.8585	60.43
14.5	7,734,452	1,494,156	0.1932	0.8068	51.87
15.5	5,436,524	2,617,001	0.4814	0.5186	41.85
16.5	3,257,832	576,741	0.1770	0.8230	21.71
17.5	2,217,427	627,292	0.2829	0.7171	17.86
18.5	1,709,032	347,064	0.2031	0.7969	12.81
19.5	574,853	53,157	0.0925	0.9075	10.21
20.5	435,685		0.0000	1.0000	9.26
21.5	428,892	288,055	0.6716	0.3284	9.26
22.5	122,500		0.0000	1.0000	3.04
23.5	134,253	12,485	0.0930	0.9070	3.04
24.5	119,503		0.0000	1.0000	2.76
25.5	113,730		0.0000	1.0000	2.76
26.5	119,296		0.0000	1.0000	2.76
27.5	90,015		0.0000	1.0000	2.76
28.5	113,037	113,037	1.0000		2.76
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



III-199

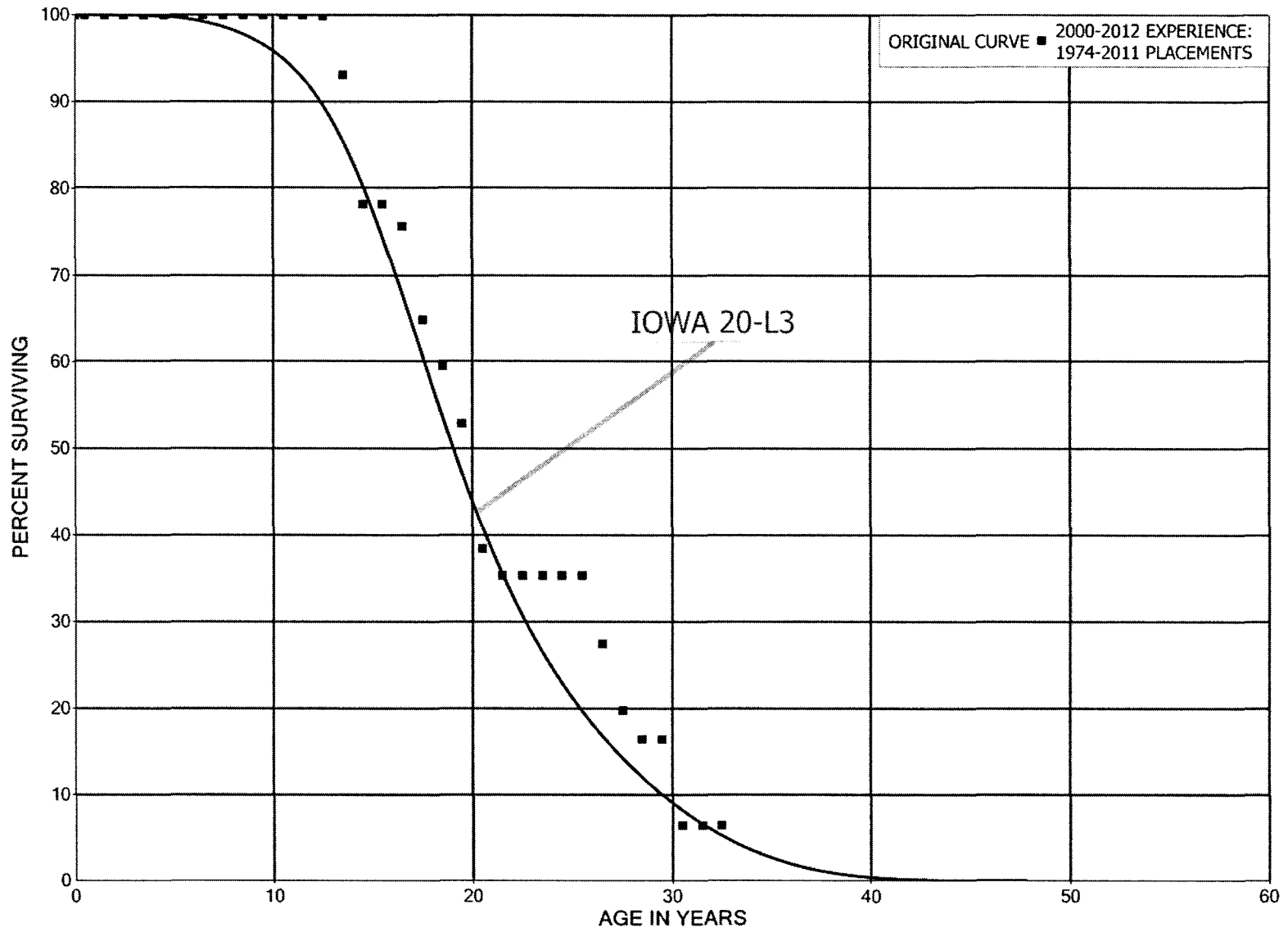
PORTLAND GENERAL ELECTRIC

ACCOUNT 396.02 POWER OPERATED EQUIPMENT - DIGGER

ORIGINAL LIFE TABLE

PLACEMENT BAND 1970-2012			EXPERIENCE BAND 2000-2012		
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	5,648,595		0.0000	1.0000	100.00
0.5	4,989,403		0.0000	1.0000	100.00
1.5	3,792,125		0.0000	1.0000	100.00
2.5	4,512,531		0.0000	1.0000	100.00
3.5	4,583,057		0.0000	1.0000	100.00
4.5	4,087,264		0.0000	1.0000	100.00
5.5	5,547,813		0.0000	1.0000	100.00
6.5	5,316,145		0.0000	1.0000	100.00
7.5	5,243,466	48,342	0.0092	0.9908	100.00
8.5	4,626,808	158,655	0.0343	0.9657	99.08
9.5	4,267,733	268,544	0.0629	0.9371	95.68
10.5	3,462,117	266,757	0.0771	0.9229	89.66
11.5	3,064,213	633,124	0.2066	0.7934	82.75
12.5	2,588,448		0.0000	1.0000	65.65
13.5	2,663,378	234,408	0.0880	0.9120	65.65
14.5	2,215,182		0.0000	1.0000	59.88
15.5	1,864,744		0.0000	1.0000	59.88
16.5	762,535	358,504	0.4701	0.5299	59.88
17.5	351,936	169,570	0.4818	0.5182	31.73
18.5	483,826	299,187	0.6184	0.3816	16.44
19.5	149,174	105,513	0.7073	0.2927	6.27
20.5	43,662	41,037	0.9399	0.0601	1.84
21.5	220,306		0.0000	1.0000	0.11
22.5	259,417		0.0000	1.0000	0.11
23.5	106,123		0.0000	1.0000	0.11
24.5	64,740		0.0000	1.0000	0.11
25.5	88,426		0.0000	1.0000	0.11
26.5	88,426		0.0000	1.0000	0.11
27.5	67,365		0.0000	1.0000	0.11
28.5	67,365		0.0000	1.0000	0.11
29.5	67,365		0.0000	1.0000	0.11
30.5	67,365		0.0000	1.0000	0.11
31.5	67,365		0.0000	1.0000	0.11
32.5					0.11

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



III-201

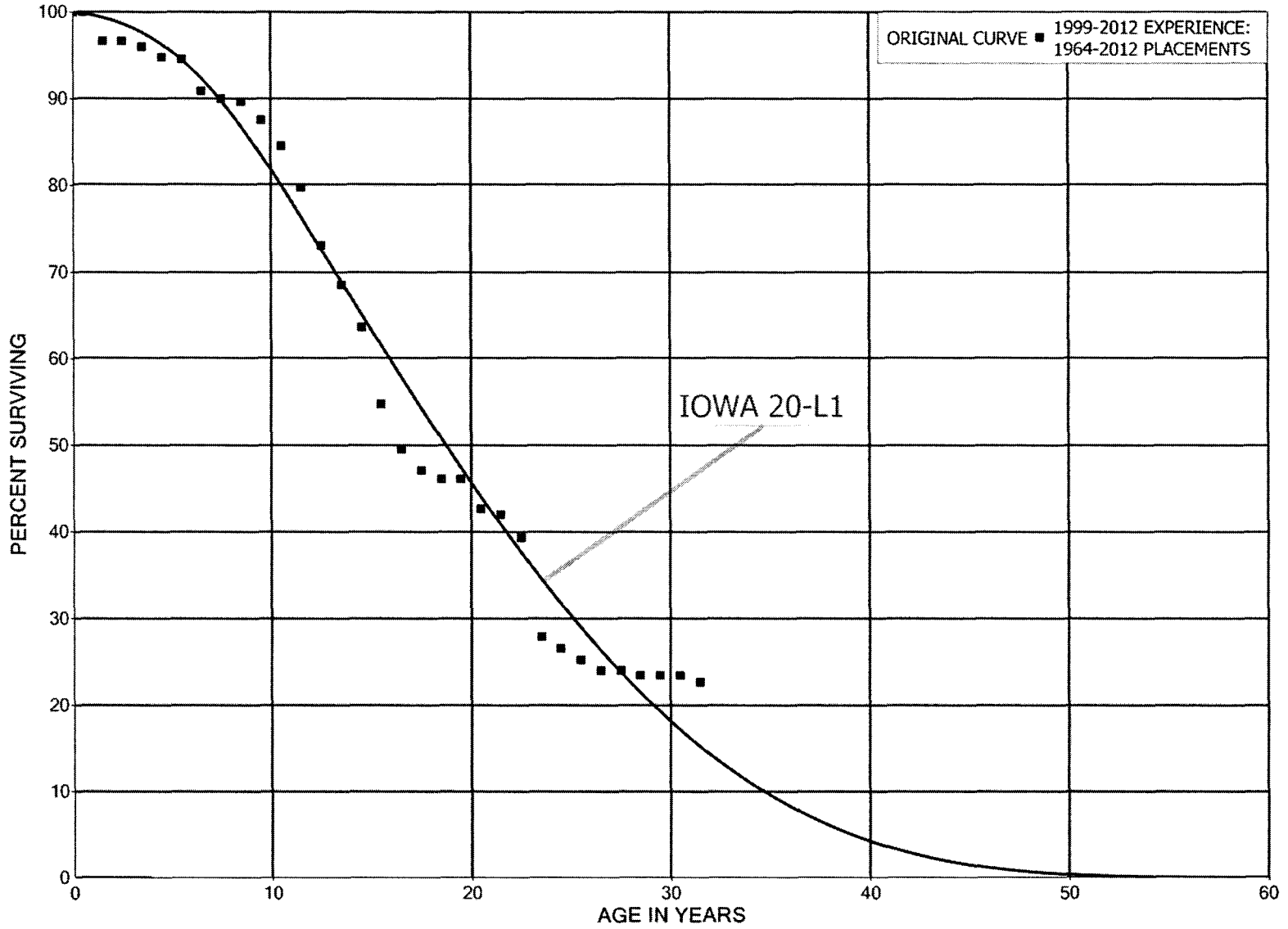
PORTLAND GENERAL ELECTRIC

ACCOUNT 396.03 POWER OPERATED EQUIPMENT - CRANE

ORIGINAL LIFE TABLE

PLACEMENT BAND 1974-2011			EXPERIENCE BAND 2000-2012		
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	3,197,894		0.0000	1.0000	100.00
0.5	3,348,266		0.0000	1.0000	100.00
1.5	3,524,818		0.0000	1.0000	100.00
2.5	3,154,927		0.0000	1.0000	100.00
3.5	4,191,143		0.0000	1.0000	100.00
4.5	3,536,571		0.0000	1.0000	100.00
5.5	1,504,540		0.0000	1.0000	100.00
6.5	1,198,294		0.0000	1.0000	100.00
7.5	2,049,984		0.0000	1.0000	100.00
8.5	2,402,260		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	2,908,387	5,760	0.0020	0.9980	100.00
12.5	2,959,395	199,354	0.0674	0.9326	99.80
13.5	2,789,222	446,631	0.1601	0.8399	93.08
14.5	2,342,591		0.0000	1.0000	78.17
15.5	2,231,835	72,740	0.0326	0.9674	78.17
16.5	1,838,812	263,670	0.1434	0.8566	75.63
17.5	1,500,035	123,349	0.0822	0.9178	64.78
18.5	1,268,572	141,574	0.1116	0.8884	59.46
19.5	1,594,585	434,964	0.2728	0.7272	52.82
20.5	681,204	55,423	0.0814	0.9186	38.41
21.5	343,473		0.0000	1.0000	35.29
22.5	387,692		0.0000	1.0000	35.29
23.5	540,633		0.0000	1.0000	35.29
24.5	540,477		0.0000	1.0000	35.29
25.5	540,477	120,060	0.2221	0.7779	35.29
26.5	468,797	131,452	0.2804	0.7196	27.45
27.5	337,500	58,086	0.1721	0.8279	19.75
28.5	252,096		0.0000	1.0000	16.35
29.5	252,096	153,097	0.6073	0.3927	16.35
30.5	98,999		0.0000	1.0000	6.42
31.5	98,999		0.0000	1.0000	6.42
32.5					6.42

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



PORTLAND GENERAL ELECTRIC

ACCOUNT 396.07 POWER OPERATED EQUIPMENT - CONSTRUCTION EQUIP

ORIGINAL LIFE TABLE

PLACEMENT BAND 1964-2012			EXPERIENCE BAND 1999-2012		
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	4,982,872		0.0000	1.0000	100.00
0.5	5,596,481	186,418	0.0333	0.9667	100.00
1.5	6,143,636		0.0000	1.0000	96.67
2.5	5,529,390	41,487	0.0075	0.9925	96.67
3.5	5,430,168	67,558	0.0124	0.9876	95.94
4.5	5,659,113	16,840	0.0030	0.9970	94.75
5.5	5,873,364	225,773	0.0384	0.9616	94.47
6.5	5,716,577	57,625	0.0101	0.9899	90.84
7.5	5,345,700	20,131	0.0038	0.9962	89.92
8.5	4,980,907	115,534	0.0232	0.9768	89.58
9.5	5,120,565	177,174	0.0346	0.9654	87.50
10.5	4,691,743	264,092	0.0563	0.9437	84.48
11.5	4,061,669	339,717	0.0836	0.9164	79.72
12.5	3,387,784	212,507	0.0627	0.9373	73.05
13.5	2,882,908	204,944	0.0711	0.9289	68.47
14.5	2,259,349	317,306	0.1404	0.8596	63.60
15.5	1,674,859	159,853	0.0954	0.9046	54.67
16.5	1,480,528	71,387	0.0482	0.9518	49.45
17.5	1,486,228	30,262	0.0204	0.9796	47.07
18.5	2,039,545	4,128	0.0020	0.9980	46.11
19.5	1,510,660	110,062	0.0729	0.9271	46.02
20.5	1,337,421	21,146	0.0158	0.9842	42.66
21.5	1,362,235	86,727	0.0637	0.9363	41.99
22.5	1,274,842	373,079	0.2926	0.7074	39.32
23.5	802,646	37,752	0.0470	0.9530	27.81
24.5	804,087	39,111	0.0486	0.9514	26.50
25.5	801,469	40,281	0.0503	0.9497	25.21
26.5	786,646		0.0000	1.0000	23.95
27.5	718,202	15,173	0.0211	0.9789	23.95
28.5	708,842		0.0000	1.0000	23.44
29.5	708,842		0.0000	1.0000	23.44
30.5	511,299	17,715	0.0346	0.9654	23.44
31.5	493,583	18,778	0.0380	0.9620	22.63
32.5	92,080	5,203	0.0565	0.9435	21.77
33.5	86,878		0.0000	1.0000	20.54
34.5	66,683	21,777	0.3266	0.6734	20.54
35.5	44,906		0.0000	1.0000	13.83
36.5	47,413	2,507	0.0529	0.9471	13.83
37.5	44,906		0.0000	1.0000	13.10
38.5	44,906		0.0000	1.0000	13.10

PORTLAND GENERAL ELECTRIC

ACCOUNT 396.07 POWER OPERATED EQUIPMENT - CONSTRUCTION EQUIP

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1964-2012			EXPERIENCE BAND 1999-2012		
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	13.10
40.5	30,276		0.0000	1.0000	13.10
41.5					13.10

III-206

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	(433,044,203)	(16,918,958)	(449,963,161)	96.24	3.76
Colstrip	(337,094,172)	(100,402,601)	(437,496,773)	77.05	22.95
<b>Total Steam Production</b>	<b>(770,138,375)</b>	<b>(117,321,559)</b>	<b>(887,459,933)</b>		
Faraday	(32,218,178)	(9,597,972)	(41,816,150)	77.05	22.95
North Fork	(29,645,664)	(10,673,373)	(40,319,037)	73.53	26.47
Oak Grove	(24,324,547)	(12,020,387)	(36,344,934)	66.93	33.07
Pelton	(16,890,533)	(7,506,349)	(24,396,882)	69.23	30.77
River Mill	(54,619,941)	(9,595,591)	(64,215,532)	85.06	14.94
Round Butte	(109,174,124)	(21,322,437)	(130,496,561)	83.66	16.34
T.W. Sullivan	(42,591,313)	(3,814,308)	(46,405,621)	91.78	8.22
<b>Total Hydraulic Production</b>	<b>(309,464,300)</b>	<b>(74,530,417)</b>	<b>(383,994,718)</b>		
Beaver	(127,644,537)	(68,367,726)	(196,012,263)	65.12	34.88
Coyote Springs	(94,448,842)	(89,297,346)	(183,746,188)	51.40	48.60
Port Westward	(109,549,823)	(140,764,602)	(250,314,425)	43.76	56.24
<b>Total Other Production</b>	<b>(331,643,202)</b>	<b>(298,429,675)</b>	<b>(630,072,876)</b>		
Biglow Canyon (Wind)	(259,691,349)	(659,310,964)	(919,002,313)	28.26	71.74
<b>Total</b>	<b>(1,670,937,225)</b>	<b>(1,149,592,614)</b>	<b>(2,820,529,839)</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 (%) (2)	Net Salvage (%) (3)	Retirements (%) (4)	Net Salvage (%) (5)	
Boardman	96.24	0	3.76	(12)	(1)
Colstrip	77.05	(3)	22.95	(12)	(5)
Faraday	77.05	(71)	22.95	(25)	(60)
North Fork	73.53	(257)	26.47	(25)	(196)
Oak Grove	66.93	(89)	33.07	(25)	(68)
Pelton	69.23	(253)	30.77	(25)	(183)
River Mill	85.06	(119)	14.94	(25)	(105)
Round Butte	83.66	(101)	16.34	(25)	(89)
T.W. Sullivan	91.78	(32)	8.22	(25)	(31)
Beaver	65.12	(5)	34.88	(15)	(8)
Coyote Springs	51.40	(2)	48.60	(15)	(8)
Port Westward	43.76	(4)	56.24	(15)	(10)
Biglow Canyon	28.26	(6)	71.74	(10)	(9)

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
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
TOTAL	2,793,438	220,327	8	655,146	23	434,818	16

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-	
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-

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
THREE-YEAR MOVING AVERAGES							
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
FIVE-YEAR AVERAGE							
08-12	15,208	96-	1-	22,970	151	23,066	152

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-
TOTAL	13,776,719	1,667,683	12	2,660,629	19	992,946	7

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
84-86	633,223	93	0	3,066	0	2,973	0
85-87	673,570		0	341	0	341	0

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							
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
FIVE-YEAR AVERAGE							
08-12	1,206,973	187,771	16	216,935	18	29,164	2

PORTLAND GENERAL ELECTRIC

ACCOUNT 314 TURBOGENERATOR UNITS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	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
TOTAL	13,466,576	155,824	1	1,038	0	154,786-	1-

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-
98-00	58,663		0		0		0
99-01							

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							
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
FIVE-YEAR AVERAGE							
08-12	1,547,616	291	0		0	291-	0



PORTLAND GENERAL ELECTRIC

ACCOUNT 315 ACCESSORY ELECTRIC EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	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-
TOTAL	3,371,114	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
92-94	18,865	572	3	636	3	64	0
93-95	13,420	546	4		0	546-	4-

PORTLAND GENERAL ELECTRIC

ACCOUNT 315 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							
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
FIVE-YEAR AVERAGE							
08-12	10,948	6,465	59		0	6,465-	59-

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	
TOTAL	2,330,023	648,228	28	455,151	20	193,078-	8-

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-	
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-

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							
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
FIVE-YEAR AVERAGE							
08-12	41,710	754-	2-	8,348	20	9,102	22

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-

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
2011	1,974	23,255			0	23,255-	
2012	11,413	26,897	236		0	26,897-	236-
TOTAL	1,304,759	425,285	33	39,649	3	385,636-	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-

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
THREE-YEAR MOVING AVERAGES							
06-08	38,822	9,456	24		0	9,456-	24-
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-
FIVE-YEAR AVERAGE							
08-12	57,236	20,049	35		0	20,049-	35-

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-



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
2011	26,001	4,712	18		0	4,712-	18-
2012	118,826	62,225	52		0	62,225-	52-
TOTAL	4,078,184	3,100,230	76	248,744-	6-	3,348,973-	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-

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
THREE-YEAR MOVING AVERAGES							
06-08	495,486	518,803	105	228	0	518,575-	105-
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-
FIVE-YEAR AVERAGE							
08-12	174,786	169,576	97		0	169,576-	97-

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
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-

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
2011	712	260-	36-		0	260	36
2012	700,568		0		0		0
TOTAL	4,013,012	1,514,226	38	119,619-	3-	1,633,846-	41-

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-

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
THREE-YEAR MOVING AVERAGES							
06-08	61,606	64,643	105		0	64,643-	105-
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
FIVE-YEAR AVERAGE							
08-12	150,323	35,443	24		0	35,443-	24-

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-

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
2011	50,539	48,030	95		0	48,030-	95-
2012	123,643	52,295	42		0	52,295-	42-
TOTAL	1,107,028	545,892	49	13,283	1	532,609-	48-

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-

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							
06-08	82,173	68,061	83		0	68,061-	83-
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-
FIVE-YEAR AVERAGE							
08-12	38,441	32,487	85		0	32,487-	85-



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

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
2011							
2012							
TOTAL	1,065,639	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

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
THREE-YEAR MOVING AVERAGES							
06-08	178,437		1 0	2,111	1	2,111	1
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
FIVE-YEAR AVERAGE							
08-12	35,347	1,066	3	1,267	4	201	1

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
TOTAL	659,351	31,958	5		0	31,958-	5-

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
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
FIVE-YEAR AVERAGE							
08-12	42,501		0		0		0

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-
TOTAL	1,560,914	396,702	25	53,335	3	343,367-	22-

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
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-
FIVE-YEAR AVERAGE							
08-12	11,324	41,268	364		0	41,268-	364-



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-
TOTAL	12,346,681	1,454,999	12	250,081	2	1,204,918-	10-

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
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-
FIVE-YEAR AVERAGE							
08-12	428,113	51,912	12	3,934	1	47,977-	11-

PORTLAND GENERAL ELECTRIC

ACCOUNT 344 GENERATORS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	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-
TOTAL	29,626,564	3,595,582	12	271,166	1	3,324,416-	11-

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							
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-
FIVE-YEAR AVERAGE							
08-12	3,041,254	649,714	21	10	0	649,704-	21-

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
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-
TOTAL	1,457,361	91,900	6	120,223	8	28,323	2

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
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		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	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-
FIVE-YEAR AVERAGE							
08-12	33,104	6,528	20	4,760	14	1,768-	5-

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
TOTAL	465,994	46,565	10	41,539	9	5,026-	1-

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



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
THREE-YEAR MOVING AVERAGES							
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-
FIVE-YEAR AVERAGE							
08-12	31,615	620	2		0	620-	2-

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

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
2011	19,067	15,700	82		0	15,700-	82-
2012	2,187		0		0		0
TOTAL	411,460	75,394	18	15,435	4	59,959-	15-

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-

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
THREE-YEAR MOVING AVERAGES							
06-08	70,563	11,717	17	2,355	3	9,362-	13-
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-
FIVE-YEAR AVERAGE							
08-12	6,761	3,360	50		0	3,360-	50-

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-

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
2011	137,021	72,102	53		0	72,102-	53-
2012	270,956	354,343	131		0	354,343-	131-
TOTAL	24,186,194	4,339,971	18	1,274,789	5	3,065,183-	13-

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-

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							
06-08	1,446,687	147,171	10	42,474	3	104,698-	7-
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-
FIVE-YEAR AVERAGE							
08-12	553,078	139,909	25		0	139,909-	25-

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							



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
2011							
2012							
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							

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							
FIVE-YEAR AVERAGE							

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-	

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
2011	651,743		0		0		0
2012	28,831	58,695	204		0	58,695-	204-
TOTAL	5,933,353	5,358,509	90	510,644	9	4,847,865-	82-

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-	

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							
06-08		2,652				2,652-	
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-
FIVE-YEAR AVERAGE							
08-12	264,045	59,686	23		0	59,686-	23-

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-	

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
2011							
2012							
TOTAL	5,833,785	2,294,781	39	923,127	16	1,371,655-	24-

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							

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							
06-08							
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-	
FIVE-YEAR AVERAGE							
08-12	277,475	50,889	18		0	50,889-	18-



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-

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
2011	79,330	24,753	31		0	24,753-	31-
2012	79,152	67,429	85		0	67,429-	85-
TOTAL	2,416,252	1,299,016	54	432,129	18	866,887-	36-

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-

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
THREE-YEAR MOVING AVERAGES							
06-08	66,145	33,417	51	3	0	33,414-	51-
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-
FIVE-YEAR AVERAGE							
08-12	43,709	24,017	55	1	0	24,016-	55-

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-

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
2011	2,714,964	929,337	34	7,139	0	922,198-	34-
2012	1,278,446	815,770	64		0	815,770-	64-
TOTAL	42,607,789	9,815,396	23	3,749,748	9	6,065,648-	14-

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-

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
THREE-YEAR MOVING AVERAGES							
06-08	1,549,875	552,147	36	3,464	0	548,683-	35-
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-
FIVE-YEAR AVERAGE							
08-12	1,816,842	614,968	34	6,465	0	608,503-	33-

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-

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
2011	1,285,075	702,538	55	95,957	7	606,581-	47-
2012	1,212,151	115,327	10		0	115,327-	10-
TOTAL	44,040,840	35,189,067	80	6,717,392	15	28,471,676-	65-

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-



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
THREE-YEAR MOVING AVERAGES							
06-08	1,343,190	1,238,922	92	264,262	20	974,660-	73-
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-
FIVE-YEAR AVERAGE							
08-12	1,388,262	616,468	44	109,338	8	507,131-	37-

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-

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
2011	878,392	667,537	76	93,135	11	574,402-	65-
2012	870,355	84,619	10		0	84,619-	10-
TOTAL	44,807,555	46,627,484	104	13,160,258	29	33,467,225-	75-

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-

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							
06-08	2,038,118	1,948,994	96	424,039	21	1,524,955-	75-
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-
FIVE-YEAR AVERAGE							
08-12	1,750,556	981,988	56	188,760	11	793,228-	45-

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-

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
2011	75,857		0		0		0
2012	87,751		0		0		0
TOTAL	607,544	156,342	26	63,127	10	93,215-	15-

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-

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							
06-08	92,456	28,315	31	6,802	7	21,513-	23-
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-
FIVE-YEAR AVERAGE							
08-12	48,628	7,695	16	1,589	3	6,106-	13-

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-



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
2011	433,398	578,783	134	93,135	21	485,648-	112-
2012	553,675	31,067	6		0	31,067-	6-
TOTAL	17,467,721	28,522,379	163	7,837,636	45	20,684,742-	118-

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-

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
THREE-YEAR MOVING AVERAGES							
06-08	425,321	396,508	93	89,952	21	306,556-	72-
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-
FIVE-YEAR AVERAGE							
08-12	407,952	236,876	58	42,620	10	194,256-	48-

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-

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
2011	831,924	209,492	25	119,396	14	90,096-	11-
2012	803,452	12,975	2		0	12,975-	2-
TOTAL	33,486,433	10,067,394	30	4,701,492	14	5,365,902-	16-

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-

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
THREE-YEAR MOVING AVERAGES							
06-08	1,220,050	1,239,195	102	340,322	28	898,872-	74-
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-
FIVE-YEAR AVERAGE							
08-12	1,285,406	793,290	62	175,828	14	617,461-	48-

PORTLAND GENERAL ELECTRIC

ACCOUNT 369 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-

PORTLAND GENERAL ELECTRIC

ACCOUNT 369 SERVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2011	135,843	30,809	23		0	30,809-	23-
2012	156,304	29,435	19		0	29,435-	19-
TOTAL	8,735,758	11,780,477	135	6,508,573	75	5,271,903-	60-

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-

PORTLAND GENERAL ELECTRIC

ACCOUNT 369 SERVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
06-08	154,119	112,245	73	25,391	16	86,854-	56-
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-
FIVE-YEAR AVERAGE							
08-12	140,185	51,103	36	8,062	6	43,041-	31-



PORTLAND GENERAL ELECTRIC

ACCOUNT 370 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-

PORTLAND GENERAL ELECTRIC

ACCOUNT 370 METERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2011	306,353	244	0	28,786	9	28,542	9
2012	523,656	29,426	6		0	29,426-	6-
TOTAL	74,981,955	10,358,335	14	2,516,661	3	7,841,674-	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-

PORTLAND GENERAL ELECTRIC

ACCOUNT 370 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							
06-08	944,157	492,086	52	99,487	11	392,598-	42-
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-
FIVE-YEAR AVERAGE							
08-12	10,187,923	1,374,260	13	298,727	3	1,075,533-	11-

PORTLAND GENERAL ELECTRIC

ACCOUNT 373 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-

PORTLAND GENERAL ELECTRIC

ACCOUNT 373 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
2011	227,763	27,909	12		0	27,909-	12-
2012	321,370	21,544	7		0	21,544-	7-
TOTAL	21,015,782	15,796,941	75	5,289,587	25	10,507,354-	50-

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-

PORTLAND GENERAL ELECTRIC

ACCOUNT 373 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
THREE-YEAR MOVING AVERAGES							
06-08	177,491	160,816	91	36,313	20	124,503-	70-
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-
FIVE-YEAR AVERAGE							
08-12	239,449	76,047	32	12,576	5	63,471-	27-

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-

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
2011	23,884	235,641	987		0	235,641-	987-
2012	1,312,549	37,544	3		0	37,544-	3-
TOTAL	24,491,907	1,158,843	5	3,215,122	13	2,056,279	8

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



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
THREE-YEAR MOVING AVERAGES							
06-08	1,963,457	33,411	2	24,953	1	8,458-	0
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-
FIVE-YEAR AVERAGE							
08-12	1,105,544	98,362	9		0	98,362-	9-

PORTLAND GENERAL ELECTRIC

ACCOUNT 392 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
TOTAL	20,382,317	77,164-	0	3,159,438	16	3,236,602	16

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

FIVE-YEAR AVERAGE

08-12	1,707,662	4,494-	0	166,664	10	171,158	10
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PORTLAND GENERAL ELECTRIC

ACCOUNT 396 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
TOTAL	23,913,996	205,656	1	1,741,689	7	1,536,033	6

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

FIVE-YEAR AVERAGE

08-12	1,760,363		0	136,054	8	136,054	8
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III-298

DEPRECIATION CALCULATIONS

PORTLAND GENERAL ELECTRIC

ACCOUNT 311 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2012

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	90,269,249.74	73,484,585	70,568,414	20,603,528	7.82	2,634,722
1981	2,122,394.41	1,715,109	1,647,046	496,572	7.87	63,097
1982	297,688.94	239,330	229,832	70,833	7.82	9,058
1983	55,142.55	43,865	42,124	13,570	7.96	1,705
1985	117,537.20	92,062	88,409	30,304	7.96	3,807
1986	3,304.35	2,574	2,472	866	7.86	110
1987	6,977.58	5,373	5,160	1,888	7.95	237
1988	6,798.33	5,181	4,975	1,891	7.97	237
1989	9,994.43	7,544	7,245	2,850	7.95	358
1990	166,451.96	124,440	119,502	48,615	7.90	6,154
1991	34,636.11	25,572	24,557	10,425	7.91	1,318
1992	432,076.41	314,904	302,407	133,990	7.91	16,939
1993	138,858.40	99,547	95,597	44,650	7.97	5,602
1994	687,887.53	485,850	466,569	228,197	7.96	28,668
1995	27,830.18	19,333	18,566	9,543	7.94	1,202
1996	514,105.43	350,388	336,483	182,763	7.95	22,989
1997	118,994.92	79,358	76,209	43,976	7.97	5,518
1998	4,161.86	2,712	2,604	1,599	7.97	201
2001	421,513.45	251,648	241,662	184,067	7.96	23,124
2002	2,326.13	1,334	1,281	1,068	7.99	134
2003	650,425.89	356,976	342,810	314,120	7.98	39,363
2004	606,495.05	316,081	303,538	309,022	7.97	38,773
2005	2,217,818.39	1,085,278	1,042,210	1,197,787	7.98	150,099
2006	215,928.06	97,812	93,930	124,157	7.99	15,539
2007	767,042.32	315,773	303,242	471,471	7.99	59,008
2008	868,495.87	316,136	303,590	573,590	7.99	71,788
2009	148,771.40	45,754	43,938	106,321	7.99	13,307
2010	116,661.55	28,067	26,953	90,875	7.99	11,374
2011	10,901.60	1,740	1,671	9,340	8.00	1,168
2012	2,123,136.73	126,089	121,085	2,023,283	8.00	252,910
	103,163,606.77	80,040,415	76,864,082	27,331,161		3,478,509

COLSTRIP

INTERIM SURVIVOR CURVE.. IOWA 90-S1.5

PROBABLE RETIREMENT YEAR.. 6-2042

NET SALVAGE PERCENT.. -5

1984	75,907,326.52	40,887,481	63,953,261	15,749,432	27.06	582,019
1985	45,435.15	24,006	37,548	10,158	27.15	374

PORTLAND GENERAL ELECTRIC

ACCOUNT 311 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2012

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.. 6-2042						
NET SALVAGE PERCENT.. -5						
1986	36,875,788.21	19,084,880	29,851,198	8,868,379	27.26	325,326
1987	127,770.52	64,665	101,144	33,015	27.41	1,204
1988	205,200.97	101,870	159,338	56,123	27.32	2,054
1990	121,903.15	57,599	90,092	37,906	27.50	1,378
1991	345,753.82	158,431	247,806	115,235	27.76	4,151
1992	234,520.19	104,507	163,462	82,784	27.81	2,977
1993	141,132.02	60,965	95,357	52,832	27.90	1,894
1994	75,010.26	31,331	49,006	29,755	28.01	1,062
1995	10,856.27	4,389	6,865	4,534	27.95	162
1996	33,125.87	12,855	20,107	14,675	28.14	521
1998	74,447.85	26,523	41,485	36,685	28.24	1,299
2003	24,528.74	6,434	10,064	15,692	28.52	550
2004	90,787.52	21,792	34,085	61,241	28.68	2,135
2005	44,084.81	9,582	14,987	31,302	28.73	1,090
2006	71,281.89	13,817	21,612	53,234	28.71	1,854
2008	134,460.15	19,060	29,812	111,371	28.83	3,863
2009	139,195.94	15,756	24,644	121,511	28.97	4,194
2010	66,650.71	5,564	8,703	61,280	28.95	2,117
2011	185,952.81	9,567	14,964	180,286	29.08	6,200
2012	353,000.95	6,264	9,798	360,853	29.09	12,405
	115,308,214.32	60,727,338	94,985,340	26,088,285		958,829
	218,471,821.09	140,767,753	171,849,422	53,419,446		4,437,338
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						12.0 2.03

PORTLAND GENERAL ELECTRIC

ACCOUNT 312 BOILER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2012

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	147,118,666.28	119,763,421	113,329,042	35,260,811	7.82	4,509,055
1981	3,353,002.64	2,709,565	2,563,992	822,541	7.87	104,516
1982	2,144,064.76	1,723,742	1,631,133	534,373	7.82	68,334
1983	407,135.43	325,100	307,634	103,573	7.81	13,262
1984	162,112.60	128,334	121,439	42,295	7.86	5,381
1985	135,408.37	106,429	100,711	36,051	7.84	4,598
1986	565,861.79	440,757	417,077	154,443	7.86	19,649
1987	52,464.06	40,536	38,358	14,631	7.83	1,869
1988	42,425.83	32,438	30,695	12,155	7.86	1,546
1989	175,351.33	132,758	125,625	51,479	7.85	6,558
1990	89,027.93	66,557	62,981	26,937	7.90	3,410
1991	1,193,345.80	881,059	833,723	371,556	7.91	46,973
1992	547,097.56	398,733	377,311	175,258	7.91	22,157
1993	1,382,425.11	993,850	940,455	455,795	7.90	57,696
1994	2,325,430.21	1,646,898	1,558,417	790,267	7.88	100,288
1995	1,457,944.32	1,012,802	958,388	514,135	7.94	64,753
1996	3,485,918.86	2,375,821	2,248,178	1,272,600	7.95	160,075
1997	93,873.23	62,747	59,376	35,436	7.92	4,474
1998	4,643,896.61	3,033,240	2,870,277	1,820,059	7.92	229,805
1999	71,755.71	45,593	43,143	29,330	7.96	3,685
2000	110,732.80	68,357	64,684	47,156	7.95	5,932
2001	579,741.45	346,112	327,517	258,022	7.96	32,415
2002	813,566.06	467,630	442,506	379,195	7.95	47,697
2003	341,211.34	187,613	177,533	167,090	7.95	21,018
2004	1,119,414.53	584,299	552,907	577,702	7.95	72,667
2005	14,198,233.18	6,957,873	6,584,056	7,756,159	7.96	974,392
2006	282,581.28	128,205	121,317	164,090	7.97	20,588
2007	629,954.73	259,973	246,006	390,249	7.96	49,026
2008	1,230,154.90	448,403	424,312	818,144	7.97	102,653
2009	1,617,712.09	498,663	471,872	1,162,017	7.97	145,799
2010	1,271,289.74	306,620	290,147	993,856	7.97	124,700
2011	34,428,387.21	5,507,991	5,212,070	29,560,601	7.97	3,708,984
2012	1,208,528.45	72,260	68,378	1,152,236	7.95	144,935
	227,278,716.19	151,754,379	143,601,262	85,950,241		10,878,890

PORTLAND GENERAL ELECTRIC

ACCOUNT 312 BOILER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2012

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.. 6-2042						
NET SALVAGE PERCENT.. -5						
1984	104,337,217.36	58,074,617	93,323,752	16,230,327	25.26	642,531
1985	2,483.69	1,356	2,179	429	25.41	17
1986	74,868,080.46	39,997,523	64,274,533	14,336,951	25.58	560,475
1987	426,084.71	222,442	357,456	89,933	25.78	3,488
1988	505,601.54	257,531	413,843	117,039	26.01	4,500
1990	298,303.44	144,456	232,135	81,083	26.28	3,085
1991	384,291.63	180,448	289,973	113,533	26.58	4,271
1992	183,222.08	83,610	134,358	58,025	26.67	2,176
1993	58,959.13	26,075	41,902	20,006	26.80	746
1994	87,925.38	37,575	60,382	31,940	26.95	1,185
1995	700,553.07	288,348	463,365	272,216	27.14	10,030
1996	4,805,761.32	1,906,397	3,063,509	1,982,540	27.17	72,968
1997	48,625.67	18,442	29,636	21,421	27.42	781
1998	24,962.98	9,045	14,535	11,676	27.52	424
1999	468,844.04	162,159	260,583	231,703	27.48	8,432
2003	2,480,122.78	660,407	1,061,250	1,542,879	27.96	55,182
2004	2,191,041.44	535,808	861,024	1,439,570	28.00	51,413
2005	292,304.36	64,699	103,969	202,951	28.09	7,225
2006	6,174,007.80	1,213,563	1,950,151	4,532,558	28.22	160,615
2007	4,227,028.44	725,231	1,165,419	3,272,961	28.17	116,186
2008	324,945.92	46,812	75,225	265,968	28.29	9,401
2009	4,955,798.29	571,874	918,980	4,284,608	28.35	151,133
2010	2,825,524.12	240,311	386,171	2,580,629	28.36	90,995
2011	3,647,200.33	192,244	308,929	3,520,631	28.35	124,185
2012	2,600,972.52	47,520	76,363	2,654,658	28.15	94,304
	216,919,862.50	105,708,493	169,869,621	57,896,235		2,175,748
	444,198,578.69	257,462,872	313,470,883	143,846,476		13,054,638
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						11.0 2.94



PORTLAND GENERAL ELECTRIC

ACCOUNT 312.01 RAIL CARS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2012

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 26-S0						
NET SALVAGE PERCENT.. 0						
1992	3,256,463.93	2,122,889	3,084,669	171,795	10.95	15,689
1994	1,454,348.72	893,261	1,297,955	156,394	11.62	13,459
1995	2,363,571.65	1,406,325	2,043,464	320,108	11.91	26,877
1996	419,160.61	240,682	349,723	69,438	12.24	5,673
1997	544.63	301	437	108	12.59	9
2006	390,918.60	117,666	170,975	219,944	15.10	14,566
2007	1,873,257.14	495,664	720,226	1,153,031	15.29	75,411
	9,758,265.28	5,276,788	7,667,449	2,090,816		151,684
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						13.8 1.55

PORTLAND GENERAL ELECTRIC

ACCOUNT 314 TURBOGENERATOR UNITS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2012

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-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2020						
NET SALVAGE PERCENT.. -1						
1980	57,875,659.54	47,494,213	43,374,468	15,079,948	7.50	2,010,660
1981	576,832.00	469,809	429,057	153,544	7.56	20,310
1982	75,509.75	61,180	55,873	20,392	7.52	2,712
1983	31,070.97	24,996	22,828	8,554	7.54	1,134
1986	896,092.44	702,683	641,731	263,323	7.63	34,512
1988	603,949.55	464,812	424,493	185,496	7.65	24,248
1990	324,724.37	244,273	223,084	104,887	7.71	13,604
1991	47,743.35	35,558	32,474	15,747	7.66	2,056
1992	4,254.09	3,127	2,856	1,441	7.67	188
1993	4,573.68	3,315	3,027	1,592	7.67	208
1994	53,085.71	37,789	34,511	19,105	7.75	2,465
1995	60,603.00	42,418	38,739	22,470	7.75	2,899
1996	22,754.01	15,660	14,302	8,680	7.71	1,126
1998	95,760.57	62,964	57,502	39,216	7.77	5,047
1999	2,887.96	1,851	1,690	1,226	7.78	158
2000	9,922,670.58	6,175,493	5,639,818	4,382,079	7.78	563,249
2001	12,680.51	7,629	6,967	5,840	7.81	748
2002	178,794.46	103,528	94,548	86,035	7.82	11,002
2003	233,191.77	129,114	117,914	117,609	7.83	15,020
2004	3,438,586.54	1,806,640	1,649,928	1,823,044	7.84	232,531
2005	994.32	491	448	556	7.84	71
2006	1,404,308.53	642,513	586,780	831,572	7.85	105,933
2007	62,841.92	26,150	23,882	39,589	7.85	5,043
2009	8,014,091.75	2,489,786	2,273,817	5,820,416	7.88	738,631
2010	3,078,510.13	748,718	683,773	2,425,523	7.88	307,807
2011	2,310,687.71	372,940	340,590	1,993,204	7.89	252,624
2012	802,519.25	48,308	44,118	766,427	7.89	97,139
	90,135,378.46	62,215,958	56,819,219	34,217,513		4,451,125

COLSTRIP

INTERIM SURVIVOR CURVE.. IOWA 60-S0.5  
PROBABLE RETIREMENT YEAR.. 6-2042  
NET SALVAGE PERCENT.. -5

1984	20,656,372.67	12,176,312	14,271,336	7,417,856	22.26	333,237
1986	27,513,124.55	15,617,275	18,304,341	10,584,439	22.52	470,002
1987	69,959.79	38,962	45,666	27,792	22.58	1,231
1988	173,095.45	94,401	110,643	71,107	22.67	3,137
1990	56,768.49	29,505	34,582	25,025	22.95	1,090

PORTLAND GENERAL ELECTRIC

ACCOUNT 314 TURBOGENERATOR UNITS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2012

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-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2042						
NET SALVAGE PERCENT.. -5						
1991	86,639.75	43,812	51,350	39,622	23.14	1,712
1992	623,448.69	305,970	358,614	296,007	23.36	12,672
1994	897,954.91	415,138	486,566	456,287	23.52	19,400
1995	2,830,333.79	1,263,631	1,481,048	1,490,803	23.65	63,036
1996	2,103,017.61	903,583	1,059,051	1,149,117	23.82	48,242
1997	836,452.12	344,459	403,726	474,549	24.02	19,756
1998	369,435.37	145,698	170,766	217,141	24.11	9,006
1999	7,534.91	2,831	3,318	4,594	24.23	190
2003	247,958.75	72,223	84,649	175,707	24.75	7,099
2004	1,719,160.21	460,305	539,504	1,265,614	24.83	50,971
2005	41,230.43	10,000	11,721	31,571	24.97	1,264
2006	5,690,962.58	1,230,955	1,442,750	4,532,761	25.05	180,949
2007	2,230,356.72	419,898	492,145	1,849,730	25.17	73,489
2008	186,982.56	29,685	34,793	161,539	25.26	6,395
2009	1,988,632.78	252,865	296,372	1,791,692	25.40	70,539
2010	59,069.24	5,532	6,484	55,539	25.51	2,177
2011	6,783,711.70	395,321	463,339	6,659,558	25.53	260,852
2012	193,375.51	3,898	4,569	198,476	25.54	7,771
	75,365,578.58	34,262,259	40,157,331	38,976,526		1,644,217
	165,500,957.04	96,478,217	96,976,550	73,194,039		6,095,342
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 12.0						3.68

PORTLAND GENERAL ELECTRIC

ACCOUNT 315 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2012

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	13,084,974	13,167,826	3,002,433	7.66	391,963
1981	444,538.52	360,624	362,907	86,076	7.72	11,150
1982	114,243.69	92,205	92,789	22,597	7.67	2,946
1983	14,124.86	11,322	11,394	2,872	7.67	374
1984	4,131.21	3,282	3,303	870	7.73	113
1988	50,126.16	38,452	38,695	11,932	7.76	1,538
1993	163,934.56	118,170	118,918	46,656	7.82	5,966
1994	163,646.74	115,897	116,631	48,652	7.88	6,174
1995	76,968.83	53,601	53,940	23,798	7.88	3,020
1996	56,305.11	38,471	38,715	18,154	7.89	2,301
1997	2,748,469.18	1,841,568	1,853,229	922,725	7.86	117,395
2003	318,757.85	175,847	176,960	144,985	7.89	18,376
2005	1,216,113.14	597,924	601,710	626,564	7.91	79,212
2007	1,383,670.62	572,699	576,325	821,182	7.92	103,685
2009	37,201.46	11,520	11,593	25,981	7.92	3,280
2010	15,307.63	3,714	3,738	11,723	7.91	1,482
2011	754,714.61	121,657	122,427	639,834	7.90	80,992
2012	9,774.11	592	596	9,276	7.84	1,183
	23,582,186.18	17,242,519	17,351,696	6,466,312		831,150

COLSTRIP

INTERIM SURVIVOR CURVE.. IOWA 60-R2.5

PROBABLE RETIREMENT YEAR.. 6-2042

NET SALVAGE PERCENT.. -5

1984	11,007,080.70	6,291,867	8,927,729	2,629,706	23.85	110,260
1985	93,514.65	52,385	74,331	23,860	24.05	992
1986	11,970,750.19	6,561,168	9,309,849	3,259,439	24.26	134,354
1987	58,267.19	31,202	44,274	16,907	24.50	690
1988	74,288.16	38,798	55,052	22,951	24.76	927
1990	10,429.00	5,174	7,342	3,609	25.12	144
1991	22,258.47	10,753	15,258	8,114	25.23	322
1992	1,818.51	853	1,210	699	25.37	28
1993	25,488.91	11,586	16,440	10,324	25.55	404
1994	15,368.15	6,747	9,574	6,563	25.75	255
1995	6,497.94	2,758	3,913	2,909	25.79	113
1996	8,043.75	3,275	4,647	3,799	26.05	146
1997	8,943.04	3,493	4,956	4,434	26.17	169
1998	41,390.73	15,437	21,904	21,556	26.32	819

PORTLAND GENERAL ELECTRIC

ACCOUNT 315 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2012

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.. 6-2042						
NET SALVAGE PERCENT.. -5						
1999	11,079.44	3,941	5,592	6,041	26.34	229
2003	70,456.25	19,397	27,523	46,456	26.73	1,738
2006	25,729.53	5,252	7,452	19,564	26.94	726
2007	2,821.02	502	712	2,250	26.97	83
2011	102,742.25	5,739	8,143	99,736	26.67	3,740
	23,556,967.88	13,070,327	18,545,900	6,188,916		256,139
	47,139,154.06	30,312,846	35,897,596	12,655,228		1,087,289
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						11.6 2.31

PORTLAND GENERAL ELECTRIC

ACCOUNT 316 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2012

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-R1						
PROBABLE RETIREMENT YEAR.. 12-2020						
NET SALVAGE PERCENT.. -1						
1980	2,067,473.49	1,696,620	1,703,929	384,220	7.50	51,229
1981	116,391.74	94,797	95,205	22,350	7.56	2,956
1982	45,837.17	37,138	37,298	8,998	7.52	1,197
1983	17,809.05	14,327	14,389	3,598	7.54	477
1984	6,858.57	5,468	5,492	1,436	7.60	189
1985	110,100.26	87,160	87,535	23,666	7.59	3,118
1986	628,312.05	492,700	494,822	139,773	7.63	18,319
1987	10,302.95	8,014	8,049	2,357	7.61	310
1988	7,908.75	6,087	6,113	1,875	7.65	245
1989	31,623.99	24,096	24,200	7,740	7.65	1,012
1990	432,483.32	326,296	327,702	109,107	7.62	14,319
1991	133,289.11	99,270	99,698	34,924	7.66	4,559
1992	171,833.17	126,311	126,855	46,696	7.67	6,088
1993	134,176.22	97,248	97,667	37,851	7.67	4,935
1994	232,633.54	166,046	166,761	68,199	7.68	8,880
1995	124,791.14	87,572	87,949	38,090	7.69	4,953
1996	8,742.02	6,016	6,042	2,788	7.71	362
1997	6,810.08	4,595	4,615	2,263	7.70	294
1998	748.15	494	496	260	7.67	34
1999	19,136.34	12,316	12,369	6,959	7.69	905
2001	24,983.98	15,120	15,185	10,049	7.69	1,307
2002	30,077.30	17,510	17,585	12,793	7.72	1,657
2003	16,698.48	9,310	9,350	7,515	7.71	975
2004	8,861.87	4,694	4,714	4,236	7.71	549
2005	75,707.76	37,735	37,898	38,567	7.70	5,009
2006	12,357.35	5,719	5,744	6,737	7.69	876
2007	5,924.68	2,495	2,506	3,478	7.69	452
2008	1,097,770.94	410,126	411,893	696,856	7.67	90,855
2009	35,698.07	11,321	11,370	24,685	7.65	3,227
2010	187,931.69	46,883	47,085	142,726	7.62	18,730
	5,803,273.23	3,953,484	3,970,515	1,890,791		248,018

COLSTRIP

INTERIM SURVIVOR CURVE.. IOWA 55-R1  
PROBABLE RETIREMENT YEAR.. 6-2042  
NET SALVAGE PERCENT.. -5

1984	2,035,800.25	1,200,043	1,740,477	397,113	22.26	17,840
1985	192,413.17	111,119	161,161	40,873	22.50	1,817

PORTLAND GENERAL ELECTRIC

ACCOUNT 316 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2012

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-R1						
PROBABLE RETIREMENT YEAR.. 6-2042						
NET SALVAGE PERCENT.. -5						
1986	1,858,836.17	1,055,131	1,530,305	421,473	22.52	18,715
1987	126,113.18	70,235	101,865	30,554	22.58	1,353
1988	224,238.27	122,293	177,367	58,083	22.67	2,562
1990	67,438.60	35,051	50,836	19,974	22.95	870
1991	101,224.71	51,187	74,239	32,047	23.14	1,385
1992	147,597.88	72,747	105,508	49,469	23.17	2,135
1993	94,398.31	45,228	65,596	33,522	23.24	1,442
1994	229,656.59	106,632	154,653	86,486	23.34	3,705
1995	164,030.57	73,853	107,112	65,120	23.31	2,794
1996	221,394.77	95,892	139,077	93,388	23.50	3,974
1997	103,552.20	43,144	62,574	46,156	23.56	1,959
1998	34,575.85	13,847	20,083	16,222	23.52	690
1999	74,134.22	28,373	41,151	36,690	23.54	1,559
2003	167,657.65	50,664	73,480	102,560	23.50	4,364
2004	12,039.22	3,363	4,878	7,764	23.45	331
2005	14,142.59	3,608	5,233	9,617	23.36	412
2006	209,833.85	48,119	69,789	150,536	23.26	6,472
2007	36,231.52	7,304	10,593	27,450	23.15	1,186
2008	91,971.62	15,857	22,998	73,572	22.90	3,213
2009	55,438.73	7,800	11,313	46,898	22.61	2,074
2010	44,742.92	4,768	6,915	40,065	22.13	1,810
2011	37,826.15	2,613	3,790	35,928	21.28	1,688
2012	860.24	23	33	870	19.15	45
	6,346,149.23	3,268,894	4,741,026	1,922,431		84,395
	12,149,422.46	7,222,378	8,711,540	3,813,222		332,413
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						11.5 2.74

PORTLAND GENERAL ELECTRIC

ACCOUNT 331 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2012

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 100-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2055						
NET SALVAGE PERCENT.. -60						
1913	126,095.77	166,608	95,715	106,038	20.99	5,052
1919	683.33	879	505	588	22.78	26
1922	4.08	5	3	4	24.44	
1923	1,001.04	1,261	724	877	24.14	36
1924	7,824.48	9,750	5,601	6,918	25.14	275
1925	274.70	342	196	243	24.85	10
1927	43.34	53	30	39	25.61	2
1928	432.65	526	302	390	26.61	15
1929	42.49	52	30	38	26.40	1
1930	4,555.27	5,532	3,178	4,110	26.20	157
1931	10,270.50	12,321	7,078	9,354	27.20	344
1937	27.47	32	18	26	28.67	1
1938	71.31	82	47	67	29.67	2
1939	965.74	1,102	633	912	29.59	31
1941	136.43	153	88	130	30.54	4
1948	118.47	126	72	117	32.58	4
1949	5,796.81	6,125	3,519	5,756	32.65	176
1950	266.38	280	161	265	32.74	8
1953	2,297.69	2,362	1,357	2,319	33.09	70
1954	20,936.34	21,164	12,159	21,340	34.09	626
1955	679.91	682	392	696	34.24	20
1956	6,010.16	5,977	3,434	6,183	34.41	180
1957	619,647.70	610,725	350,856	640,580	34.59	18,519
1958	117.01	114	65	122	34.79	4
1959	3,535.62	3,420	1,965	3,692	34.99	106
1960	617.33	591	340	648	35.22	18
1961	1,806.00	1,711	983	1,907	35.46	54
1962	488.33	458	263	518	35.71	15
1963	2,171.59	2,029	1,166	2,309	35.25	66
1964	14,619.96	13,502	7,757	15,635	35.53	440
1965	24,657.79	22,488	12,919	26,533	35.83	741
1966	3,581.08	3,224	1,852	3,878	36.15	107
1967	153.37	136	78	167	36.47	5
1968	7,226.56	6,380	3,665	7,897	36.15	218
1969	28,916.66	25,160	14,454	31,812	36.50	872
1970	358.41	307	176	397	36.87	11
1971	409.98	348	200	456	36.62	12
1972	890.68	744	427	998	37.02	27
1974	32,556.21	26,472	15,208	36,882	37.26	990
1975	237,261.43	190,758	109,589	270,030	37.13	7,273



PORTLAND GENERAL ELECTRIC

ACCOUNT 331 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2012

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 100-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2055						
NET SALVAGE PERCENT.. -60						
1976	70,525.37	55,608	31,946	80,894	37.57	2,153
1977	43,649.75	33,970	19,515	50,324	37.49	1,342
1980	1,027.08	758	435	1,208	37.92	32
1981	1,702.25	1,235	709	2,014	37.94	53
1982	55,047.55	39,220	22,532	65,545	37.99	1,725
1985	963.65	640	368	1,174	38.73	30
1986	53,074.01	34,655	19,909	65,009	38.44	1,691
1987	34,585.35	22,013	12,646	42,690	38.60	1,106
1988	5,784.09	3,582	2,058	7,197	38.79	186
1989	4,422.29	2,660	1,528	5,548	39.00	142
1990	13,905.71	8,161	4,688	17,561	38.85	452
1991	80,369.05	45,624	26,211	102,380	39.10	2,618
1992	40,914.04	22,545	12,952	52,511	39.02	1,346
1993	14,411.12	7,644	4,391	18,666	39.32	475
1994	157,008.56	80,388	46,182	205,031	39.31	5,216
1995	17,769.79	8,757	5,031	23,401	39.32	595
1996	169,980.39	80,340	46,155	225,814	39.36	5,737
1997	371,713.45	167,777	96,386	498,355	39.45	12,633
1998	87,981.66	37,755	21,690	119,081	39.56	3,010
1999	69,830.90	28,513	16,380	95,349	39.41	2,419
2001	119,573.84	43,123	24,774	166,544	39.52	4,214
2002	119,277.49	39,886	22,914	167,930	39.75	4,225
2003	111,351.42	34,350	19,734	158,429	39.76	3,985
2004	138,642.73	39,219	22,531	199,297	39.58	5,035
2005	2,543.72	647	372	3,698	39.67	93
2006	3,151.58	711	408	4,634	39.59	117
2009	253,125.92	33,048	18,986	386,016	39.42	9,792
2010	233,467.59	22,338	12,833	360,715	39.34	9,169
2011	202,751.06	12,003	6,896	317,506	38.99	8,143
2012	2,833,295.72	58,933	33,856	4,499,417	38.11	118,064
	6,479,397.20	2,110,084	1,212,225	9,154,811		242,316

NORTH FORK  
INTERIM SURVIVOR CURVE.. IOWA 100-R2.5  
PROBABLE RETIREMENT YEAR.. 6-2055  
NET SALVAGE PERCENT.. -196

1925	246.10	567	193	535	24.85	22
1943	225.54	464	158	510	30.50	17

PORTLAND GENERAL ELECTRIC

ACCOUNT 331 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2012

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 100-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2055						
NET SALVAGE PERCENT.. -196						
1951	212.12	409	139	489	32.84	15
1957	909,044.78	1,657,516	564,638	2,126,134	34.59	61,467
1958	136,990.83	247,513	84,316	321,177	34.79	9,232
1959	11,371.08	20,350	6,932	26,726	34.99	764
1960	6,150.30	10,896	3,712	14,493	35.22	411
1961	3,491.24	6,120	2,085	8,249	35.46	233
1962	15,757.55	27,323	9,308	37,335	35.71	1,046
1963	3,696.08	6,390	2,177	8,764	35.25	249
1964	38,042.96	64,997	22,141	90,466	35.53	2,546
1965	2,711.05	4,574	1,558	6,467	35.83	180
1966	100.55	167	57	241	36.15	7
1967	3,849.05	6,324	2,154	9,239	36.47	253
1968	1,786.99	2,919	994	4,295	36.15	119
1969	21,617.27	34,796	11,853	52,134	36.50	1,428
1970	15,083.26	23,908	8,144	36,502	36.87	990
1971	13,843.41	21,767	7,415	33,561	36.62	916
1972	4,007.34	6,197	2,111	9,751	37.02	263
1973	114,980.60	174,766	59,535	280,808	37.42	7,504
1974	5,485.63	8,252	2,811	13,426	37.26	360
1975	929.98	1,383	471	2,282	37.13	61
1976	37,571.90	54,806	18,670	92,543	37.57	2,463
1977	12,895.02	18,566	6,325	31,845	37.49	849
1978	11,578.12	16,317	5,558	28,713	37.96	756
1979	14,549.49	20,198	6,881	36,186	37.93	954
1980	162,661.32	222,202	75,694	405,784	37.92	10,701
1981	25,636.19	34,421	11,726	64,157	37.94	1,691
1982	4,357.62	5,744	1,957	10,942	37.99	288
1984	143,065.60	179,807	61,252	362,222	38.62	9,379
1985	98,359.81	120,883	41,179	249,966	38.73	6,454
1986	141,405.00	170,814	58,188	360,370	38.44	9,375
1987	43,029.33	50,667	17,260	110,107	38.60	2,853
1988	3,452.05	3,955	1,347	8,871	38.79	229
1989	18,180.47	20,234	6,893	46,921	39.00	1,203
1991	29,362.80	30,837	10,505	76,409	39.10	1,954
1992	25,908.12	26,411	8,997	67,691	39.02	1,735
1993	14,792.74	14,515	4,945	38,842	39.32	988
1995	12,595.94	11,483	3,912	33,372	39.32	849
1996	29,374.10	25,684	8,749	78,198	39.36	1,987
1997	104,028.29	86,865	29,591	278,333	39.45	7,055
1998	148,038.20	117,523	40,035	398,158	39.56	10,065

PORTLAND GENERAL ELECTRIC

ACCOUNT 331 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2012

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 100-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2055						
NET SALVAGE PERCENT.. -196						
1999	187,822.13	141,879	48,332	507,622	39.41	12,881
2000	105,060.68	74,635	25,425	285,555	39.58	7,215
2001	80,174.11	53,491	18,222	219,093	39.52	5,544
2002	55,617.74	34,407	11,721	152,908	39.75	3,847
2003	22,374.90	12,769	4,350	61,880	39.76	1,556
2004	43,015.17	22,511	7,668	119,656	39.58	3,023
2005	96,752.16	45,535	15,512	270,875	39.67	6,828
2006	112,637.59	47,010	16,014	317,393	39.59	8,017
2007	19,405.90	7,014	2,389	55,052	39.55	1,392
2008	13,687.89	4,141	1,411	39,106	39.55	989
2009	510,891.57	123,399	42,036	1,470,203	39.42	37,296
2010	127,551.41	22,578	7,691	369,861	39.34	9,402
2011	4,470,528.73	489,612	166,788	13,065,977	38.99	335,111
2012	24,831.48	956	326	73,176	38.11	1,920
	8,260,817.28	4,639,467	1,580,450	22,871,569		594,932

OAK GROVE  
INTERIM SURVIVOR CURVE.. IOWA 100-R2.5  
PROBABLE RETIREMENT YEAR.. 6-2055  
NET SALVAGE PERCENT.. -68

1925	539,264.03	705,564	513,160	392,803	24.85	15,807
1926	5,500.29	7,113	5,173	4,067	25.87	157
1927	212.26	274	199	157	25.61	6
1928	1,223.72	1,563	1,137	919	26.61	35
1929	10,155.99	12,964	9,429	7,633	26.40	289
1930	18,701.50	23,847	17,344	14,074	26.20	537
1931	106,141.13	133,702	97,242	81,075	27.20	2,981
1936	145.28	177	129	115	28.76	4
1937	941.87	1,147	834	748	28.67	26
1938	889.65	1,069	777	717	29.67	24
1939	1,110.20	1,330	967	898	29.59	30
1941	143.28	169	123	118	30.54	4
1943	53.58	63	46	44	30.50	1
1944	64,063.61	73,724	53,620	54,007	31.50	1,715
1945	3,469.67	3,974	2,890	2,939	31.50	93
1946	534.96	610	444	455	31.54	14
1948	10,565.64	11,793	8,577	9,173	32.58	282
1949	3,655.09	4,055	2,949	3,191	32.65	98

PORTLAND GENERAL ELECTRIC

ACCOUNT 331 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2012

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 100-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2055						
NET SALVAGE PERCENT.. -68						
1950	99.00	109	79	87	32.74	3
1951	236.80	259	188	209	32.84	6
1952	2,324.90	2,529	1,839	2,066	32.95	63
1953	1,103.50	1,191	866	988	33.09	30
1954	14,279.58	15,157	11,024	12,966	34.09	380
1955	6,595.49	6,945	5,051	6,029	34.24	176
1956	10,047.67	10,491	7,630	9,250	34.41	269
1957	1,892.73	1,959	1,425	1,755	34.59	51
1958	8,475.03	8,691	6,321	7,917	34.79	228
1959	17,156.88	17,427	12,675	16,149	34.99	462
1960	8,672.63	8,720	6,342	8,228	35.22	234
1961	27,700.13	27,559	20,044	26,492	35.46	747
1962	1,954.39	1,923	1,399	1,885	35.71	53
1963	3,955.10	3,881	2,823	3,822	35.25	108
1964	8,215.62	7,967	5,794	8,008	35.53	225
1965	28,641.19	27,427	19,948	28,169	35.83	786
1966	7,827.17	7,398	5,381	7,769	36.15	215
1967	5,594.19	5,217	3,794	5,604	36.47	154
1968	2,141.12	1,985	1,444	2,153	36.15	60
1969	577.25	527	383	586	36.50	16
1970	20,400.07	18,353	13,348	20,924	36.87	568
1972	11,496.69	10,090	7,339	11,976	37.02	324
1976	3,980.69	3,296	2,397	4,290	37.57	114
1977	27,277.04	22,289	16,211	29,615	37.49	790
1978	50,816.49	40,645	29,561	55,810	37.96	1,470
1979	2,049.06	1,614	1,174	2,269	37.93	60
1980	80,654.32	62,533	45,481	90,019	37.92	2,374
1981	287,411.95	219,022	159,296	323,556	37.94	8,528
1982	5,614.83	4,200	3,055	6,378	37.99	168
1983	17,691.28	12,887	9,373	20,349	38.53	528
1985	128,539.75	89,661	65,211	150,736	38.73	3,892
1986	4,946.64	3,391	2,466	5,844	38.44	152
1987	12,011.83	8,028	5,839	14,341	38.60	372
1988	7,859.41	5,111	3,717	9,487	38.79	245
1989	17,745.90	11,210	8,153	21,660	39.00	555
1990	148,599.70	91,571	66,600	183,047	38.85	4,712
1991	856.50	511	372	1,067	39.10	27
1992	117,119.55	67,764	49,285	147,476	39.02	3,779
1993	63,489.89	35,359	25,717	80,946	39.32	2,059
1994	4,788.59	2,574	1,872	6,173	39.31	157

PORTLAND GENERAL ELECTRIC

ACCOUNT 331 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2012

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 100-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2055						
NET SALVAGE PERCENT.. -68						
1995	323.31	167	121	422	39.32	11
1997	21,289.30	10,090	7,339	28,428	39.45	721
1998	28,458.53	12,823	9,326	38,484	39.56	973
1999	32,264.47	13,833	10,061	44,143	39.41	1,120
2000	33,369.48	13,455	9,786	46,275	39.58	1,169
2002	37,335.84	13,109	9,534	53,190	39.75	1,338
2003	27,839.96	9,017	6,558	40,213	39.76	1,011
2004	22,567.26	6,703	4,875	33,038	39.58	835
2005	7,335.41	1,959	1,425	10,899	39.67	275
2006	41,491.09	9,828	7,148	62,557	39.59	1,580
2007	1,841.27	378	275	2,818	39.55	71
2008	12,141.53	2,085	1,516	18,881	39.55	477
2009	8,255.77	1,132	823	13,046	39.42	331
2010	31,664.47	3,181	2,314	50,883	39.34	1,293
2011	800,182.74	49,739	36,175	1,308,132	38.99	33,550
2012	354,139.56	7,734	5,625	589,329	38.11	15,464
	3,398,112.29	2,005,842	1,458,859	4,249,970		117,462

PELTON  
INTERIM SURVIVOR CURVE.. IOWA 100-R2.5  
PROBABLE RETIREMENT YEAR.. 6-2055  
NET SALVAGE PERCENT.. -183

1938	28.53	58	19	61	29.67	2
1946	38.24	73	24	84	31.54	3
1948	85.54	161	53	189	32.58	6
1950	52.86	98	33	117	32.74	4
1954	283.13	506	168	633	34.09	19
1957	1,512,050.30	2,635,927	875,307	3,403,796	34.59	98,404
1958	197.20	341	113	445	34.79	13
1959	5,244.26	8,973	2,980	11,862	34.99	339
1960	19,818.79	33,568	11,147	44,940	35.22	1,276
1961	20,388.73	34,170	11,347	46,353	35.46	1,307
1962	4,165.34	6,905	2,293	9,495	35.71	266
1963	12,122.22	20,038	6,654	27,652	35.25	784
1964	19,001.93	31,039	10,307	43,468	35.53	1,223
1965	12,713.60	20,508	6,810	29,169	35.83	814
1966	1,719.11	2,737	909	3,956	36.15	109
1967	5,704.47	8,961	2,976	13,168	36.47	361

PORTLAND GENERAL ELECTRIC

ACCOUNT 331 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2012

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 100-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2055						
NET SALVAGE PERCENT.. -183						
1969	4,622.63	7,114	2,362	10,720	36.50	294
1970	67,240.45	101,901	33,838	156,452	36.87	4,243
1971	17,020.21	25,586	8,496	39,671	36.62	1,083
1972	4,574.05	6,762	2,245	10,699	37.02	289
1973	668.37	971	322	1,569	37.42	42
1974	1,244.52	1,790	594	2,928	37.26	79
1977	25,926.70	35,688	11,851	61,522	37.49	1,641
1979	11,715.51	15,550	5,164	27,991	37.93	738
1980	2,286.87	2,987	992	5,480	37.92	145
1985	528.03	620	206	1,288	38.73	33
1987	31,607.63	35,583	11,816	77,634	38.60	2,011
1989	10,238.86	10,895	3,618	25,358	39.00	650
1990	2,081.45	2,161	718	5,173	38.85	133
1991	24,164.28	24,263	8,057	60,328	39.10	1,543
1992	1,653,108.67	1,611,206	535,030	4,143,268	39.02	106,183
1993	201,320.74	188,868	62,717	507,021	39.32	12,895
1994	178,692.06	161,824	53,737	451,962	39.31	11,497
1995	3,794.42	3,307	1,098	9,640	39.32	245
1996	3,673.46	3,071	1,020	9,376	39.36	238
1997	9,580.26	7,648	2,540	24,572	39.45	623
1998	62,205.31	47,214	15,678	160,363	39.56	4,054
1999	62,220.72	44,937	14,922	161,163	39.41	4,089
2000	29,066.45	19,742	6,556	75,702	39.58	1,913
2001	280,035.60	178,630	59,317	733,183	39.52	18,552
2002	71,211.90	42,120	13,987	187,543	39.75	4,718
2004	55,098.62	27,568	9,154	146,775	39.58	3,708
2005	1,316.42	592	197	3,529	39.67	89
2007	2,000.67	691	229	5,432	39.55	137
2008	416,128.24	120,355	39,966	1,137,677	39.55	28,766
2010	470,622.49	79,645	26,448	1,305,414	39.34	33,183
2011	210,845.67	22,078	7,331	589,362	38.99	15,116
2012	117,180.27	4,311	1,432	330,189	38.11	8,664
	5,645,635.78	5,639,741	1,872,777	14,104,372		372,524

PORTLAND GENERAL ELECTRIC

ACCOUNT 331 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2012

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 100-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2055						
NET SALVAGE PERCENT.. -105						
1913	496,378.55	840,314	379,490	638,086	20.99	30,400
1927	298.94	472	213	400	25.61	16
1928	129.92	203	92	175	26.61	7
1929	8.05	13	6	11	26.40	
1931	175.75	270	122	238	27.20	9
1938	119.67	175	79	166	29.67	6
1944	87.96	124	56	124	31.50	4
1950	219.48	295	133	317	32.74	10
1951	8,824.66	11,793	5,326	12,765	32.84	389
1952	2,206.75	2,929	1,323	3,201	32.95	97
1953	3,848.56	5,070	2,290	5,600	33.09	169
1954	10,073.78	13,047	5,892	14,759	34.09	433
1955	994.64	1,278	577	1,462	34.24	43
1956	1,408.27	1,794	810	2,077	34.41	60
1957	12,869.40	16,251	7,339	19,043	34.59	551
1958	5,250.88	6,571	2,967	7,797	34.79	224
1959	82.70	103	47	123	34.99	4
1960	1,624.62	1,993	900	2,430	35.22	69
1962	56.57	68	31	85	35.71	2
1963	8,120.53	9,724	4,391	12,256	35.25	348
1964	18,101.96	21,419	9,673	27,436	35.53	772
1965	3,565.48	4,166	1,881	5,428	35.83	151
1966	55,561.28	64,080	28,939	84,962	36.15	2,350
1967	956.12	1,088	491	1,469	36.47	40
1969	2,070.26	2,308	1,042	3,202	36.50	88
1970	1,759.98	1,932	873	2,735	36.87	74
1971	2,283.53	2,487	1,123	3,558	36.62	97
1972	67,824.27	72,634	32,802	106,238	37.02	2,870
1976	4,786.17	4,835	2,184	7,628	37.57	203
1977	306.18	305	138	490	37.49	13
1978	2,732.73	2,667	1,204	4,398	37.96	116
1982	5,267.95	4,809	2,172	8,628	37.99	227
1983	4,771.79	4,242	1,916	7,866	38.53	204
1984	560.19	488	220	928	38.62	24
1985	44,140.07	37,570	16,967	73,520	38.73	1,898
1986	117,537.31	98,332	44,407	196,544	38.44	5,113
1987	85,775.96	69,949	31,589	144,251	38.60	3,737
1988	15,335.95	12,170	5,496	25,943	38.79	669
1989	41,969.61	32,350	14,609	71,428	39.00	1,831
1990	141,353.90	106,290	48,001	241,774	38.85	6,223

PORTLAND GENERAL ELECTRIC

ACCOUNT 331 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2012

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 100-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2055						
NET SALVAGE PERCENT.. -105						
1992	10,648.76	7,518	3,395	18,435	39.02	472
1993	48,282.02	32,811	14,818	84,161	39.32	2,140
1995	16,098.14	10,164	4,590	28,411	39.32	723
1996	58,478.41	35,413	15,993	103,888	39.36	2,639
1997	101,935.76	58,950	26,622	182,346	39.45	4,622
1998	12,436.03	6,837	3,088	22,406	39.56	566
1999	33,583.26	17,569	7,934	60,911	39.41	1,546
2000	25,639.74	12,615	5,697	46,864	39.58	1,184
2001	45,483.19	21,016	9,491	83,750	39.52	2,119
2002	86,300.56	36,975	16,698	160,218	39.75	4,031
2003	11,319.67	4,474	2,020	21,185	39.76	533
2004	119,759.77	43,406	19,602	225,905	39.58	5,708
2005	33,471.75	10,910	4,927	63,690	39.67	1,605
2006	102,048.63	29,497	13,321	195,879	39.59	4,948
2008	843,954.70	176,817	79,851	1,650,256	39.55	41,726
2009	34,692.68	5,803	2,621	68,499	39.42	1,738
	2,753,573.44	1,967,383	888,480	4,756,345		135,841

ROUND BUTTE  
INTERIM SURVIVOR CURVE.. IOWA 100-R2.5  
PROBABLE RETIREMENT YEAR.. 6-2055  
NET SALVAGE PERCENT.. -89

1959	4,021.81	4,596	2,210	5,391	34.99	154
1962	25.83	29	14	35	35.71	1
1963	3,141,655.96	3,468,228	1,667,591	4,270,139	35.25	121,139
1965	3,130.09	3,372	1,621	4,295	35.83	120
1966	44,775.85	47,611	22,892	61,734	36.15	1,708
1967	1,992.49	2,090	1,005	2,761	36.47	76
1969	19,390.24	19,929	9,582	27,065	36.50	742
1970	6,592.48	6,672	3,208	9,252	36.87	251
1971	1,152.98	1,158	557	1,622	36.62	44
1972	521.15	515	248	737	37.02	20
1973	75,777.92	73,544	35,361	107,859	37.42	2,882
1974	1,524.86	1,465	704	2,178	37.26	58
1975	38,455.63	36,522	17,560	55,121	37.13	1,485
1977	2,136.62	1,964	944	3,094	37.49	83
1978	5,976.57	5,378	2,586	8,710	37.96	229
1983	1,496.81	1,227	590	2,239	38.53	58



PORTLAND GENERAL ELECTRIC

ACCOUNT 331 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2012

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 100-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2055						
NET SALVAGE PERCENT.. -89						
1984	3,066.82	2,461	1,183	4,613	38.62	119
1985	6,763.16	5,307	2,552	10,231	38.73	264
1987	29,748.05	22,366	10,754	45,470	38.60	1,178
1988	185.56	136	65	285	38.79	7
1989	18,178.28	12,918	6,211	28,146	39.00	722
1990	28,593.01	19,822	9,531	44,510	38.85	1,146
1991	9,041.03	6,063	2,915	14,172	39.10	362
1992	45,685.87	29,738	14,299	72,048	39.02	1,846
1994	195,095.12	117,994	56,734	311,996	39.31	7,937
1995	45,933.22	26,739	12,857	73,957	39.32	1,881
1996	65,454.24	36,543	17,571	106,138	39.36	2,697
1997	128,084.98	68,291	32,836	209,245	39.45	5,304
1998	60,708.00	30,773	14,796	99,942	39.56	2,526
2000	30,848.38	13,993	6,728	51,575	39.58	1,303
2001	70,490.25	30,029	14,439	118,788	39.52	3,006
2002	31,626.81	12,493	6,007	53,768	39.75	1,353
2003	90,166.73	32,856	15,798	154,617	39.76	3,889
2004	361,933.10	120,941	58,151	625,903	39.58	15,814
2005	132,796.95	39,907	19,188	231,798	39.67	5,843
2006	8,845.83	2,357	1,133	15,585	39.59	394
2007	1,310,076.21	302,325	145,364	2,330,680	39.55	58,930
2008	458,647.24	88,591	42,596	824,247	39.55	20,841
2009	134,770.86	20,785	9,994	244,723	39.42	6,208
2010	522,486.03	59,052	28,393	959,105	39.34	24,380
2011	644,306.51	45,056	21,664	1,196,076	38.99	30,676
2012	1,913,899.47	47,025	22,611	3,594,659	38.11	94,323
	9,696,059.00	4,868,861	2,341,042	15,984,510		421,999

SULLIVAN

INTERIM SURVIVOR CURVE.. IOWA 100-R2.5

PROBABLE RETIREMENT YEAR.. 6-2035

NET SALVAGE PERCENT.. -31

1913	497,972.61	564,669	244,573	407,771	15.45	26,393
1935	113.72	120	52	97	18.65	5
1936	17.53	18	8	15	18.74	1
1938	1,502.15	1,569	680	1,288	18.95	68
1947	299.21	300	130	262	19.97	13
1950	52.93	52	23	47	20.15	2

PORTLAND GENERAL ELECTRIC

ACCOUNT 331 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2012

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 100-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2035						
NET SALVAGE PERCENT.. -31						
1951	3,684.05	3,621	1,568	3,258	20.47	159
1952	216,285.58	212,557	92,064	191,270	20.15	9,492
1954	277.83	268	116	248	20.87	12
1955	1,258.44	1,213	525	1,123	20.62	54
1958	146.66	139	60	132	20.69	6
1960	333.31	312	135	302	21.03	14
1961	469.12	437	189	425	20.96	20
1962	22,937.16	21,244	9,201	20,846	20.93	996
1966	2,850.54	2,570	1,113	2,621	21.07	124
1968	14,828.23	13,139	5,691	13,734	21.29	645
1980	775.84	611	265	752	21.56	35
1984	3,046.93	2,264	981	3,011	21.75	138
1985	50,217.00	36,721	15,905	49,879	21.76	2,292
1988	1,331.55	923	400	1,345	21.80	62
1989	3,803.15	2,588	1,121	3,861	21.75	178
1991	9,118.91	5,932	2,569	9,376	21.79	430
1992	28,107.13	17,814	7,716	29,105	21.87	1,331
1993	130,291.01	80,544	34,886	135,796	21.82	6,223
1995	77,646.49	45,213	19,583	82,134	21.87	3,756
1996	58,537.88	32,898	14,249	62,436	21.96	2,843
1997	40,186.86	21,784	9,435	43,210	21.96	1,968
1998	46,980.25	24,451	10,590	50,954	22.00	2,316
1999	54,231.02	27,046	11,714	59,328	21.96	2,702
2001	29,665.99	13,361	5,787	33,075	21.95	1,507
2002	33,200.37	14,065	6,092	37,401	21.97	1,702
2003	203,589.46	80,571	34,897	231,805	21.95	10,561
2004	64,671.25	23,620	10,230	74,489	21.99	3,387
2006	5,246,676.07	1,568,452	679,337	6,193,808	21.99	281,665
2007	1,334,697.45	350,040	151,611	1,596,842	21.97	72,683
2008	979,326.00	218,224	94,519	1,188,399	21.96	54,117
2009	8,116.45	1,466	635	9,998	21.88	457
2010	142,318.70	19,110	8,277	178,160	21.89	8,139
2012	128,285.58	3,832	1,660	166,394	21.48	7,746
	9,437,850.41	3,413,758	1,478,588	10,884,996		504,242

PORTLAND GENERAL ELECTRIC

ACCOUNT 331 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2012

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OAK GROVE - TIMOTHY LAKE						
INTERIM SURVIVOR CURVE.. IOWA 100-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2055						
NET SALVAGE PERCENT.. -68						
1952	76.87	84	55	75	32.95	2
1954	76,333.61	81,022	52,668	75,573	34.09	2,217
1957	57,644.29	59,655	38,778	58,064	34.59	1,679
1958	1,257.34	1,289	838	1,274	34.79	37
1959	6,552.75	6,656	4,327	6,682	34.99	191
1961	252.91	252	164	261	35.46	7
1962	818.47	805	523	852	35.71	24
1963	762.01	748	486	794	35.25	23
1964	2,339.20	2,268	1,474	2,456	35.53	69
1965	425.86	408	265	450	35.83	13
1966	337.88	319	207	360	36.15	10
1967	2,370.01	2,210	1,437	2,545	36.47	70
1968	17,266.56	16,007	10,405	18,603	36.15	515
1969	5,545.23	5,066	3,293	6,023	36.50	165
1970	6,437.15	5,791	3,764	7,050	36.87	191
1971	20,519.14	18,312	11,904	22,569	36.62	616
1974	725.55	619	402	817	37.26	22
1981	1,036.08	790	514	1,227	37.94	32
1982	580,799.63	434,499	282,443	693,301	37.99	18,250
1983	82,015.89	59,744	38,836	98,951	38.53	2,568
1986	82,042.15	56,249	36,564	101,267	38.44	2,634
1987	10,510.00	7,024	4,566	13,091	38.60	339
1992	205.94	119	77	269	39.02	7
1996	48,338.39	23,989	15,594	65,615	39.36	1,667
1999	16,810.36	7,207	4,685	23,557	39.41	598
2001	1,158,145.32	438,557	285,081	1,660,604	39.52	42,019
2003	33,577.29	10,876	7,070	49,340	39.76	1,241
2007	3,880.00	796	517	6,001	39.55	152
2009	35,123.95	4,815	3,130	55,878	39.42	1,418
	2,252,149.83	1,246,176	810,067	2,973,545		76,776
	47,923,595.23	25,891,312	11,642,487	84,980,118		2,466,092
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						34.5 5.15

PORTLAND GENERAL ELECTRIC

ACCOUNT 332 RESERVOIRS, DAMS AND WATERWAYS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2012

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 100-R3						
PROBABLE RETIREMENT YEAR.. 6-2055						
NET SALVAGE PERCENT.. -60						
1913	734,881.98	994,501	899,081	276,730	18.14	15,255
1916	2,021.50	2,684	2,426	808	19.78	41
1930	405.94	498	450	199	25.03	8
1940	223.14	254	230	127	29.54	4
1949	3,293.42	3,480	3,146	2,123	32.65	65
1950	4,497.02	4,722	4,269	2,926	32.74	89
1951	11,817.62	12,326	11,143	7,765	32.84	236
1952	1,321.72	1,369	1,238	877	32.95	27
1953	314.32	323	292	211	33.09	6
1954	217.97	220	199	150	34.09	4
1956	631.65	628	568	443	34.41	13
1957	3,805,368.78	3,750,571	3,390,713	2,697,877	34.59	77,996
1958	6,481.72	6,330	5,723	4,648	34.79	134
1959	16,762.78	16,216	14,660	12,160	34.99	348
1960	11,289.16	10,810	9,773	8,290	35.22	235
1961	27,727.33	26,272	23,751	20,612	35.46	581
1962	12,650.97	11,858	10,720	9,521	35.71	267
1963	764.40	708	640	583	35.97	16
1964	7,950.00	7,280	6,582	6,138	36.25	169
1965	3,059,387.18	2,766,665	2,501,210	2,393,809	36.54	65,512
1966	21,196.19	18,924	17,108	16,806	36.83	456
1970	248.40	211	191	207	37.50	6
1971	2,837.49	2,393	2,163	2,377	37.24	64
1972	1,996.49	1,656	1,497	1,697	37.62	45
1973	163,606.06	133,398	120,599	141,171	38.02	3,713
1974	31,475.87	25,402	22,965	27,397	37.83	724
1975	826.27	654	591	731	38.26	19
1976	86,931.93	68,029	61,502	77,589	38.13	2,035
1979	99.53	74	67	92	38.45	2
1982	4,113.46	2,891	2,614	3,968	38.94	102
1985	258,299.58	170,478	154,121	259,158	39.17	6,616
1986	60,961.80	39,289	35,519	62,020	39.29	1,579
1989	927,803.19	551,189	498,304	986,181	39.79	24,785
1990	1,832.98	1,056	955	1,978	40.00	49
1992	6,281,144.97	3,398,853	3,072,742	6,977,090	40.11	173,949
1993	308,168.22	161,529	146,031	347,038	40.02	8,672
1994	133,036.93	66,944	60,521	152,338	40.32	3,778
1995	38,642.59	18,722	16,926	44,902	40.30	1,114
1996	784,390.98	364,459	329,490	925,535	40.32	22,955
1997	116,888.54	51,880	46,902	140,119	40.37	3,471

PORTLAND GENERAL ELECTRIC

ACCOUNT 332 RESERVOIRS, DAMS AND WATERWAYS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2012

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 100-R3						
PROBABLE RETIREMENT YEAR.. 6-2055						
NET SALVAGE PERCENT.. -60						
1998	32,421.49	13,690	12,376	39,498	40.45	976
2000	186,009.51	69,940	63,229	234,386	40.69	5,760
2001	317,840.82	111,677	100,962	407,583	40.86	9,975
2002	355,124.39	116,367	105,202	462,997	40.78	11,354
2003	7,257.51	2,195	1,984	9,628	40.75	236
2004	132,768.80	36,474	32,974	179,456	41.00	4,377
2006	13,310.98	2,922	2,642	18,656	40.89	456
2007	134,066.22	25,355	22,922	191,584	41.01	4,672
2008	260,243.17	41,223	37,268	379,121	40.95	9,258
2010	17,848.60	1,642	1,484	27,073	40.98	661
2012	5,834,353.38	113,887	102,960	9,232,006	40.65	227,110
	24,223,754.94	13,231,118	11,961,626	26,796,382		689,975

NORTH FORK  
INTERIM SURVIVOR CURVE.. IOWA 100-R3  
PROBABLE RETIREMENT YEAR.. 6-2055  
NET SALVAGE PERCENT.. -196

1941	87.65	184	99	161	29.52	5
1948	79.90	159	85	151	31.65	5
1952	382.15	732	393	739	32.95	22
1957	11,385,950.69	20,760,687	11,132,812	22,569,602	34.59	652,489
1959	53,732.03	96,160	51,565	107,482	34.99	3,072
1960	10,753.69	19,051	10,216	21,615	35.22	614
1961	43,100.90	75,552	40,514	87,064	35.46	2,455
1962	215,686.00	373,993	200,552	437,879	35.71	12,262
1963	411,731.59	705,886	378,528	840,198	35.97	23,358
1964	4,580.11	7,759	4,161	9,396	36.25	259
1965	139,080.36	232,680	124,773	286,904	36.54	7,852
1966	23,488.07	38,795	20,804	48,721	36.83	1,323
1967	222,280.36	365,228	195,852	462,098	36.47	12,671
1969	716.30	1,144	613	1,507	37.15	41
1970	5,302.99	8,338	4,471	11,226	37.50	299
1971	2,772.28	4,325	2,319	5,887	37.24	158
1972	261.11	401	215	558	37.62	15
1974	879.42	1,313	704	1,899	37.83	50
1975	23,627.09	34,618	18,564	51,372	38.26	1,343
1976	3,117.74	4,514	2,421	6,808	38.13	179
1978	1,342,562.21	1,878,105	1,007,124	2,966,860	38.50	77,061

PORTLAND GENERAL ELECTRIC

ACCOUNT 332 RESERVOIRS, DAMS AND WATERWAYS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2012

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 100-R3						
PROBABLE RETIREMENT YEAR.. 6-2055						
NET SALVAGE PERCENT.. -196						
1979	194,759.87	268,413	143,935	432,554	38.45	11,250
1980	92,707.47	124,858	66,954	207,460	38.93	5,329
1981	62,436.37	82,666	44,329	140,482	38.92	3,610
1982	1,446.70	1,881	1,009	3,274	38.94	84
1983	5.44	7	4	12	38.99	
1984	9,680.84	12,087	6,482	22,174	39.07	568
1985	38,259.73	46,715	25,051	88,198	39.17	2,252
1986	20,989.09	25,025	13,420	48,708	39.29	1,240
1987	8,248.10	9,588	5,142	19,273	39.44	489
1989	14,672.32	16,126	8,647	34,783	39.79	874
1990	27,510.32	29,315	15,720	65,711	40.00	1,643
1992	891,882.83	892,839	478,780	2,161,193	40.11	53,882
1993	26,903.14	26,088	13,990	65,644	40.02	1,640
1994	76,748.14	71,446	38,313	188,862	40.32	4,684
1995	6.00	5	3	15	40.30	
1996	743,947.99	639,486	342,921	1,859,165	40.32	46,110
1997	305,367.34	250,738	134,457	769,430	40.37	19,059
1998	104,456.58	81,596	43,755	265,436	40.45	6,562
1999	72,870.75	53,881	28,893	186,804	40.55	4,607
2000	182,807.06	127,161	68,189	472,919	40.69	11,622
2001	81,829.56	53,191	28,523	213,692	40.86	5,230
2002	230,537.97	139,754	74,942	607,450	40.78	14,896
2003	1,810,258.32	1,012,731	543,072	4,815,293	40.75	118,167
2004	124,810.00	63,432	34,015	335,423	41.00	8,181
2005	22,970.68	10,505	5,633	62,360	41.04	1,519
2006	685,089.53	278,223	149,196	1,878,669	40.89	45,944
2008	19,068.03	5,588	2,997	53,445	40.95	1,305
2010	92,779.08	15,791	8,468	266,158	40.98	6,495
2011	2,271,377.40	238,004	127,628	6,595,649	40.87	161,381
	22,104,599.29	29,186,764	15,651,253	49,778,361		1,334,156

OAK GROVE  
INTERIM SURVIVOR CURVE.. IOWA 100-R3  
PROBABLE RETIREMENT YEAR.. 6-2055  
NET SALVAGE PERCENT.. -68

1925	4,297,465.68	5,685,547	6,552,325	667,417	23.61	28,268
1926	3,034.24	4,013	4,625	473	23.38	20
1927	34,813.49	45,503	52,440	6,047	24.40	248

PORTLAND GENERAL ELECTRIC

ACCOUNT 332 RESERVOIRS, DAMS AND WATERWAYS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2012

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 100-R3						
PROBABLE RETIREMENT YEAR.. 6-2055						
NET SALVAGE PERCENT.. -68						
1928	700.68	915	1,054	123	24.20	5
1929	34.36	44	51	7	25.20	
1931	297,974.35	379,452	437,301	63,296	26.02	2,433
1934	75.55	95	109	17	26.76	1
1940	42.21	50	58	13	29.54	
1942	637.97	748	862	210	30.51	7
1943	104.48	122	141	35	30.50	1
1945	1.50	2	2			
1947	105.18	119	137	40	31.59	1
1949	17,163.42	19,042	21,945	6,890	32.65	211
1950	89.70	99	114	37	32.74	1
1951	95.63	105	121	40	32.84	1
1953	1,657,194.06	1,789,054	2,061,800	722,286	33.09	21,828
1955	69,416.13	73,097	84,241	32,378	34.24	946
1956	6,776.45	7,075	8,154	3,231	34.41	94
1957	2,731.48	2,827	3,258	1,331	34.59	38
1958	422.87	434	500	210	34.79	6
1959	4,657.74	4,731	5,452	2,373	34.99	68
1960	3,794.91	3,816	4,398	1,978	35.22	56
1962	394.38	388	447	215	35.71	6
1963	2,525.18	2,457	2,832	1,411	35.97	39
1964	2,942.96	2,830	3,261	1,683	36.25	46
1965	47,447.89	45,053	51,921	27,791	36.54	761
1967	8,293.20	7,734	8,913	5,020	36.47	138
1968	7,245.96	6,664	7,680	4,493	36.80	122
1970	7,894.32	7,045	8,119	5,143	37.50	137
1971	6,008.52	5,320	6,131	3,963	37.24	106
1972	1,144.84	997	1,149	774	37.62	21
1973	454.89	389	448	316	38.02	8
1975	24,637.63	20,489	23,613	17,779	38.26	465
1977	5,150.60	4,147	4,779	3,874	38.58	100
1978	235.32	187	216	180	38.50	5
1979	42,450.29	33,205	38,267	33,049	38.45	860
1981	1,166.57	877	1,011	949	38.92	24
1982	9,614.88	7,094	8,176	7,977	38.94	205
1984	13,558.74	9,608	11,073	11,706	39.07	300
1985	2,225,689.19	1,542,403	1,777,547	1,961,611	39.17	50,079
1986	766,573.44	518,743	597,827	690,017	39.29	17,562
1987	104,851.51	69,174	79,720	96,431	39.44	2,445
1988	9,362.18	6,011	6,927	8,801	39.60	222

PORTLAND GENERAL ELECTRIC

ACCOUNT 332 RESERVOIRS, DAMS AND WATERWAYS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2012

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 100-R3						
PROBABLE RETIREMENT YEAR.. 6-2055						
NET SALVAGE PERCENT.. -68						
1989	60,883.42	37,978	43,768	58,516	39.79	1,471
1990	76,824.75	46,464	53,548	75,518	40.00	1,888
1992	428,632.05	243,538	280,666	439,436	40.11	10,956
1993	155,610.85	85,643	98,700	162,727	40.02	4,066
1994	540,315.31	285,481	329,003	578,726	40.32	14,353
1995	457,193.80	232,576	268,033	500,053	40.30	12,408
1996	83,332.85	40,656	46,854	93,145	40.32	2,310
1997	2,293,006.12	1,068,614	1,231,527	2,620,723	40.37	64,918
1998	40,113.19	17,784	20,495	46,895	40.45	1,159
1999	31,913.88	13,393	15,435	38,181	40.55	942
2000	22,603.88	8,924	10,284	27,690	40.69	681
2001	97,885.74	36,113	41,619	122,830	40.86	3,006
2003	21,789.14	6,918	7,973	28,633	40.75	703
2005	20,623.85	5,353	6,169	28,479	41.04	694
2007	97,150.04	19,292	22,233	140,979	41.01	3,438
2008	104,431.58	17,369	20,017	155,428	40.95	3,796
2009	28,027.07	3,710	4,276	42,810	40.94	1,046
2010	421,539.47	40,721	46,929	661,257	40.98	16,136
2011	17,958.31	1,068	1,231	28,939	40.87	708
2012	43,696.56	896	1,033	72,378	40.65	1,781
	14,728,506.43	12,520,196	14,428,936	10,314,955		274,344

PELTON

INTERIM SURVIVOR CURVE.. IOWA 100-R3

PROBABLE RETIREMENT YEAR.. 6-2055

NET SALVAGE PERCENT.. -183

1937	26.91	55	31	45	28.67	2
1947	52.28	100	57	91	31.59	3
1953	102.81	187	106	184	33.09	6
1956	34,314.56	60,354	34,369	62,742	34.41	1,823
1957	7,534,942.08	13,135,514	7,480,044	13,843,842	34.59	400,227
1958	512.50	885	504	946	34.79	27
1959	8,847.19	15,138	8,620	16,417	34.99	469
1960	6,503.76	11,016	6,273	12,133	35.22	344
1961	90,322.62	151,374	86,200	169,413	35.46	4,778
1962	8,647.42	14,336	8,164	16,309	35.71	457
1963	86.52	142	81	164	35.97	5
1964	2,255.56	3,653	2,080	4,303	36.25	119



PORTLAND GENERAL ELECTRIC

ACCOUNT 332 RESERVOIRS, DAMS AND WATERWAYS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2012

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 100-R3						
PROBABLE RETIREMENT YEAR.. 6-2055						
NET SALVAGE PERCENT.. -183						
1966	343.88	543	309	664	36.83	18
1967	7,930.86	12,459	7,095	15,350	36.47	421
1968	118,115.39	182,978	104,197	230,069	36.80	6,252
1969	11,254.47	17,180	9,783	22,067	37.15	594
1970	3,728.10	5,604	3,191	7,359	37.50	196
1971	157.86	235	134	313	37.24	8
1972	12,447.65	18,262	10,399	24,828	37.62	660
1973	2,734.38	3,943	2,245	5,493	38.02	144
1974	9,169.20	13,089	7,454	18,495	37.83	489
1977	1,515.00	2,055	1,170	3,117	38.58	81
1980	12,303.27	15,842	9,021	25,797	38.93	663
1984	3,337.98	3,985	2,269	7,177	39.07	184
1985	5.33	6	3	12	39.17	
1986	79,451.59	90,569	51,575	173,273	39.29	4,410
1991	42,194.46	41,841	23,826	95,584	39.85	2,399
1992	1,392.52	1,333	759	3,182	40.11	79
1993	89,307.74	82,798	47,149	205,591	40.02	5,137
1994	19,543.95	17,395	9,906	45,404	40.32	1,126
1995	39,614.29	33,946	19,331	92,778	40.30	2,302
1996	160,318.91	131,755	75,028	378,674	40.32	9,392
1997	15,220.83	11,949	6,804	36,271	40.37	898
1998	31,279.79	23,361	13,303	75,219	40.45	1,860
1999	4,183.55	2,957	1,684	10,156	40.55	250
2001	206,424.76	128,286	73,053	511,129	40.86	12,509
2002	16,841.13	9,761	5,558	42,102	40.78	1,032
2003	7,878.81	4,214	2,400	19,897	40.75	488
2004	55,290.30	26,866	15,299	141,173	41.00	3,443
2006	42,097.93	16,346	9,308	109,829	40.89	2,686
2007	1,112.16	372	212	2,936	41.01	72
2008	24,643.06	6,904	3,931	65,808	40.95	1,607
2009	171,866.92	38,327	21,825	464,558	40.94	11,347
2010	793,326.19	129,094	73,513	2,171,600	40.98	52,992
2011	88,070.85	8,823	5,024	244,216	40.87	5,975
2012	463,389.05	15,999	9,111	1,302,280	40.65	32,036
	10,223,106.37	14,491,831	8,252,401	20,678,990		570,010

PORTLAND GENERAL ELECTRIC

ACCOUNT 332 RESERVOIRS, DAMS AND WATERWAYS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2012

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 100-R3						
PROBABLE RETIREMENT YEAR.. 6-2055						
NET SALVAGE PERCENT.. -105						
1913	1,535,416.03	2,662,243	1,554,556	1,593,047	18.14	87,820
1921	358.68	592	346	390	22.14	18
1922	9,018.41	14,890	8,695	9,793	21.87	448
1923	483.95	790	461	531	22.85	23
1927	1,479.42	2,360	1,378	1,655	24.40	68
1949	405.11	548	320	510	32.65	16
1951	26,033.50	34,791	20,315	33,053	32.84	1,006
1954	1,523.18	1,973	1,152	1,970	34.09	58
1957	14,740.49	18,614	10,869	19,349	34.59	559
1962	160.64	193	113	217	35.71	6
1963	26,656.17	31,650	18,481	36,164	35.97	1,005
1966	77,044.35	88,131	51,462	106,479	36.83	2,891
1967	73,356.61	83,477	48,744	101,637	36.47	2,787
1968	3,998.99	4,488	2,621	5,577	36.80	152
1969	2,003.68	2,216	1,294	2,814	37.15	76
1970	104,074.28	113,333	66,178	147,174	37.50	3,925
1971	9,410.95	10,167	5,937	13,356	37.24	359
1972	12,323.92	13,097	7,648	17,616	37.62	468
1973	1,616.62	1,689	986	2,328	38.02	61
1975	41,002.92	41,608	24,296	59,760	38.26	1,562
1983	10,023.61	8,850	5,168	15,381	38.99	394
1985	95,953.94	81,141	47,380	149,325	39.17	3,812
1988	37,874.46	29,675	17,328	60,315	39.60	1,523
1989	684.08	521	304	1,098	39.79	28
1994	1,180,480.86	761,086	444,419	1,975,567	40.32	48,997
1995	873.07	542	316	1,473	40.30	37
1996	202,524.51	120,567	70,402	344,773	40.32	8,551
1997	4.76	3	2	8	40.37	
1998	382,947.07	207,172	120,973	664,068	40.45	16,417
1999	850,054.68	435,305	254,186	1,488,426	40.55	36,706
2000	3,603.89	1,736	1,014	6,374	40.69	157
2001	10,576,997.74	4,761,553	2,780,401	18,902,445	40.86	462,615
2002	15,875.98	6,665	3,892	28,654	40.78	703
2003	19,530.07	7,567	4,419	35,618	40.75	874
2005	927,602.68	293,795	171,555	1,730,031	41.04	42,155
2006	37,878.11	10,654	6,221	71,429	40.89	1,747

PORTLAND GENERAL ELECTRIC

ACCOUNT 332 RESERVOIRS, DAMS AND WATERWAYS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2012

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 100-R3						
PROBABLE RETIREMENT YEAR.. 6-2055						
NET SALVAGE PERCENT.. -105						
2007	20,889,629.48	5,061,766	2,955,703	39,868,037	41.01	972,154
2011	1,836,192.83	133,253	77,810	3,686,385	40.87	90,198
2012	13,779,220.33	344,618	201,232	28,046,170	40.65	689,943
	52,789,060.05	15,393,319	8,988,578	99,228,995		2,480,319

ROUND BUTTE

INTERIM SURVIVOR CURVE.. IOWA 100-R3  
PROBABLE RETIREMENT YEAR.. 6-2055  
NET SALVAGE PERCENT.. -89

1949	89.29	111	78	91	32.65	3
1954	93.61	112	79	98	34.09	3
1957	46.10	54	38	49	34.59	1
1962	55,901.28	61,892	43,464	62,189	35.71	1,742
1963	23,881,864.36	26,143,190	18,359,277	26,777,447	35.97	744,438
1965	24,635.35	26,316	18,481	28,080	36.54	768
1966	158,033.67	166,665	117,042	181,642	36.83	4,932
1967	392.63	412	289	453	36.47	12
1968	86,795.01	89,797	63,061	100,982	36.80	2,744
1969	7,533.13	7,680	5,393	8,844	37.15	238
1970	428.36	430	302	508	37.50	14
1972	375.94	368	258	452	37.62	12
1973	547,151.58	526,986	370,080	664,036	38.02	17,465
1975	8,625.21	8,069	5,667	10,635	38.26	278
1976	14,132.13	13,064	9,174	17,535	38.13	460
1980	35,526.75	30,551	21,455	45,691	38.93	1,174
1981	2,812.89	2,378	1,670	3,646	38.92	94
1982	121.02	100	70	159	38.94	4
1984	19,930.36	15,889	11,158	26,510	39.07	679
1989	30,220.94	21,208	14,893	42,224	39.79	1,061
1990	7,608.28	5,177	3,636	10,744	40.00	269
1991	29,661.88	19,644	13,795	42,266	39.85	1,061
1992	3,571.33	2,283	1,603	5,147	40.11	128
1994	14,569.06	8,660	6,082	21,454	40.32	532
1995	34,905.67	19,976	14,028	51,943	40.30	1,289
1996	39,206.62	21,519	15,112	58,989	40.32	1,463
1997	41,081.65	21,539	15,126	62,518	40.37	1,549
1998	3,734.01	1,862	1,308	5,750	40.45	142
1999	39,643.58	18,717	13,144	61,782	40.55	1,524

PORTLAND GENERAL ELECTRIC

ACCOUNT 332 RESERVOIRS, DAMS AND WATERWAYS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2012

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 100-R3						
PROBABLE RETIREMENT YEAR.. 6-2055						
NET SALVAGE PERCENT.. -89						
2000	11,781.44	5,233	3,675	18,592	40.69	457
2001	90,421.16	37,529	26,355	144,541	40.86	3,537
2002	57,745.27	22,352	15,697	93,442	40.78	2,291
2003	13,752.38	4,912	3,449	22,543	40.75	553
2004	14,037.57	4,555	3,199	23,332	41.00	569
2005	427,946.91	124,963	87,756	721,063	41.04	17,570
2006	33,453.48	8,675	6,092	57,135	40.89	1,397
2007	880,356.24	196,670	138,113	1,525,760	41.01	37,205
2008	166,205.39	31,099	21,840	292,289	40.95	7,138
2009	89,426.78	13,319	9,353	159,663	40.94	3,900
2010	76,406,450.66	8,303,471	5,831,183	138,577,009	40.98	3,381,577
2011	307,967.66	20,605	14,470	567,589	40.87	13,888
2012	170,170.58	3,924	2,756	318,867	40.65	7,844
	103,758,407.21	36,011,956	25,289,701	170,813,689		4,262,005

SULLIVAN  
INTERIM SURVIVOR CURVE.. IOWA 100-R3  
PROBABLE RETIREMENT YEAR.. 6-2035  
NET SALVAGE PERCENT.. -31

1913	536,394.64	608,237	329,755	372,922	15.45	24,137
1918	6,849.47	7,631	4,137	4,836	16.61	291
1920	179.91	201	109	127	16.20	8
1930	741.67	794	430	541	18.51	29
1931	4,410.00	4,708	2,552	3,225	18.50	174
1938	1,271.38	1,328	720	946	18.95	50
1943	332,175.06	338,720	183,637	251,513	19.79	12,709
1952	299,875.93	292,350	158,497	234,340	20.80	11,266
1954	1,035.73	1,000	542	815	20.87	39
1955	12,834.40	12,374	6,709	10,105	20.62	490
1956	2,582.18	2,465	1,336	2,046	21.02	97
1959	24,689.41	23,187	12,571	19,772	21.13	936
1961	970.00	903	490	781	20.96	37
1962	2,347.21	2,174	1,179	1,896	20.93	91
1963	338.00	309	168	275	21.42	13
1964	310.65	282	153	254	21.43	12
1966	2,859.09	2,560	1,388	2,358	21.52	110
1967	570,561.16	510,124	276,563	470,872	21.17	22,242
1968	10,612.33	9,403	5,098	8,804	21.29	414

PORTLAND GENERAL ELECTRIC

ACCOUNT 332 RESERVOIRS, DAMS AND WATERWAYS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2012

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 100-R3						
PROBABLE RETIREMENT YEAR.. 6-2035						
NET SALVAGE PERCENT.. -31						
1975	410,272.10	340,640	184,678	352,779	21.67	16,280
1976	2,308.58	1,899	1,030	1,995	21.64	92
1977	123,856.39	100,791	54,644	107,608	21.65	4,970
1978	3,429.65	2,759	1,496	2,997	21.68	138
1980	236,389.71	185,183	100,397	209,274	21.85	9,578
1981	1,651.31	1,274	691	1,473	21.98	67
1983	192,376.24	144,958	78,589	173,424	21.78	7,963
1984	18,527.40	13,696	7,425	16,846	22.01	765
1985	48,351.74	35,186	19,076	44,265	22.00	2,012
1987	326,122.39	229,845	124,610	302,610	21.90	13,818
1988	6,531.26	4,507	2,443	6,112	22.01	278
1989	197,813.88	133,973	72,633	186,503	21.95	8,497
1990	315,987.45	208,628	113,107	300,836	22.14	13,588
1991	1,787,791.43	1,153,204	625,208	1,716,799	22.17	77,438
1992	61,467.08	38,795	21,033	59,489	22.05	2,698
1993	82,501.95	50,580	27,422	80,656	22.17	3,638
1994	36,773.75	21,924	11,886	36,288	22.15	1,638
1995	8,718.01	5,036	2,730	8,690	22.18	392
1996	9,672.03	5,415	2,936	9,735	22.11	440
1997	15,956.00	8,587	4,655	16,247	22.23	731
1998	274,010.03	142,074	77,025	281,928	22.13	12,740
1999	71,632.05	35,471	19,231	74,607	22.21	3,359
2001	137,678.52	61,611	33,402	146,957	22.17	6,629
2002	27,336.18	11,506	6,238	29,572	22.18	1,333
2003	39,255.35	15,386	8,342	43,083	22.25	1,936
2004	3,305,260.79	1,195,916	648,364	3,681,527	22.27	165,313
2006	841,046.98	249,221	135,115	966,657	22.24	43,465
2007	8,936,418.19	2,317,928	1,256,662	10,450,046	22.28	469,033
2008	397,409.58	87,618	47,502	473,105	22.24	21,273
2009	60,692.57	10,797	5,854	73,654	22.27	3,307
2010	5,751.41	761	413	7,122	22.25	320
2011	3,242,505.76	268,454	145,542	4,102,141	22.25	184,366
2012	344,797.67	9,937	5,387	446,298	22.18	20,122
	23,381,331.65	8,912,310	4,831,799	25,797,746		1,171,362

PORTLAND GENERAL ELECTRIC

ACCOUNT 332 RESERVOIRS, DAMS AND WATERWAYS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2012

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OAK GROVE - TIMOTHY LAKE						
INTERIM SURVIVOR CURVE.. IOWA 100-R3						
PROBABLE RETIREMENT YEAR.. 6-2055						
NET SALVAGE PERCENT.. -68						
1954	3,935,991.13	4,177,755	4,718,701	1,893,764	34.09	55,552
1957	71,169.50	73,652	83,189	36,376	34.59	1,052
1958	1,702.77	1,746	1,972	889	34.79	26
1959	211.89	215	243	113	34.99	3
1961	1,616.50	1,608	1,816	900	35.46	25
1963	220.69	215	243	128	35.97	4
1964	89.43	86	97	53	36.25	1
1966	6,768.82	6,345	7,167	4,205	36.83	114
1967	5,170.30	4,822	5,446	3,240	36.47	89
1968	12,124.30	11,150	12,594	7,775	36.80	211
1972	9,771.76	8,510	9,612	6,805	37.62	181
1979	13,841.46	10,827	12,229	11,025	38.45	287
1986	8,672.40	5,869	6,629	7,941	39.29	202
1987	69,732.94	46,005	51,962	65,190	39.44	1,653
1988	3,955.28	2,540	2,869	3,776	39.60	95
1989	65,219.99	40,683	45,951	63,619	39.79	1,599
1990	38,951.42	23,558	26,608	38,830	40.00	971
1991	51,007.64	30,027	33,915	51,778	39.85	1,299
1992	264.95	151	171	275	40.11	7
1994	40,233.61	21,258	24,011	43,582	40.32	1,081
1995	22,558.01	11,475	12,961	24,937	40.30	619
1996	4,373.67	2,134	2,410	4,937	40.32	122
1997	190,993.25	89,009	100,534	220,335	40.37	5,458
1998	8,253.91	3,659	4,133	9,734	40.45	241
1999	15,819.34	6,639	7,499	19,078	40.55	470
2001	19,436.54	7,171	8,100	24,554	40.86	601
2004	7,416.56	2,139	2,416	10,044	41.00	245
2005	69,618.73	18,070	20,410	96,550	41.04	2,353
2009	428.93	57	64	656	40.94	16
2010	23,028.38	2,225	2,513	36,175	40.98	883
2012	41,420.69	849	959	68,628	40.65	1,688
	4,740,064.79	4,610,449	5,207,421	2,755,888		77,148
	255,948,830.73	134,357,943	94,611,715	406,165,006		10,859,319
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						37.4 4.24

PORTLAND GENERAL ELECTRIC

ACCOUNT 333 WATER WHEELS, TURBINES AND GENERATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2012

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.. -60						
1913	140,410.20	185,521	166,789	57,868	20.99	2,757
1922	4,951.29	6,309	5,672	2,250	23.14	97
1924	187.92	237	213	88	23.87	4
1926	134.64	168	151	64	24.61	3
1937	61.12	72	65	33	26.54	1
1945	226.77	257	231	132	27.73	5
1953	8,630.39	9,202	8,273	5,536	29.79	186
1954	467,584.56	494,517	444,585	303,550	30.00	10,118
1957	647,459.08	672,736	604,809	431,126	29.97	14,385
1959	1,614.57	1,645	1,479	1,104	30.54	36
1960	1,262.86	1,273	1,144	876	30.83	28
1962	87.20	87	78	61	30.80	2
1966	641.21	611	549	477	31.62	15
1967	2,167.44	2,036	1,830	1,637	32.02	51
1968	1,901.56	1,760	1,582	1,460	32.42	45
1970	760.85	688	619	599	32.69	18
1971	2,198.80	1,971	1,772	1,746	32.58	54
1988	9,516.55	6,193	5,568	9,659	35.74	270
1989	32.40	21	19	33	35.67	1
1993	316,273.78	176,607	158,775	347,263	36.37	9,548
1994	222,127.02	118,989	106,975	248,429	36.75	6,760
1995	149,979.94	77,270	69,468	170,500	36.85	4,627
1996	876,274.96	432,670	388,983	1,013,057	36.97	27,402
1998	383,069.61	171,493	154,177	458,734	37.32	12,292
2002	2,218,275.90	767,701	690,185	2,859,056	38.04	75,159
2005	370,308.44	96,458	86,719	505,775	38.58	13,110
2012	782,151.94	15,518	13,951	1,237,492	39.98	30,953
	6,608,291.00	3,242,010	2,914,660	7,658,606		207,927

NORTH FORK

INTERIM SURVIVOR CURVE.. IOWA 90-S1  
PROBABLE RETIREMENT YEAR.. 6-2055  
NET SALVAGE PERCENT.. -196

1957	3,397,689.28	6,531,120	3,528,621	6,528,539	29.97	217,836
1959	1,442.15	2,717	1,468	2,801	30.54	92
1960	4,443.53	8,286	4,477	8,676	30.83	281
1966	443.31	781	422	890	31.62	28
1967	2,860.01	4,969	2,685	5,781	32.02	181

PORTLAND GENERAL ELECTRIC

ACCOUNT 333 WATER WHEELS, TURBINES AND GENERATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2012

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.. -196						
1968	415.39	711	384	845	32.42	26
1970	4,281.98	7,164	3,871	8,804	32.69	269
1971	421.92	700	378	871	32.58	27
1975	151,975.11	237,879	128,521	321,326	33.42	9,615
1984	9,943.85	13,254	7,161	22,273	34.79	640
1985	6,513.60	8,483	4,583	14,697	35.00	420
1996	22,410.86	20,471	11,060	55,276	36.97	1,495
1997	12,137.05	10,580	5,716	30,210	37.13	814
1998	384,961.86	318,828	172,256	967,231	37.32	25,917
2001	1,852,064.91	1,273,495	688,041	4,794,071	38.00	126,160
2004	485,124.85	259,910	140,424	1,295,546	38.45	33,694
2005	407,504.63	196,372	106,095	1,100,118	38.58	28,515
2012	142,723.91	5,239	2,831	419,632	39.98	10,496
	6,887,358.20	8,900,959	4,808,993	15,577,587		456,506

OAK GROVE  
INTERIM SURVIVOR CURVE.. IOWA 90-S1  
PROBABLE RETIREMENT YEAR.. 6-2055  
NET SALVAGE PERCENT.. -68

1925	213,742.22	282,781	228,773	130,314	23.61	5,519
1926	42.67	56	45	26	24.61	1
1927	187.87	246	199	117	24.40	5
1928	4,323.58	5,647	4,568	2,695	24.20	111
1931	154,238.48	198,512	160,598	98,522	24.88	3,960
1961	5,472.58	5,730	4,636	4,558	31.14	146
1964	156,681.19	159,567	129,091	134,133	31.50	4,258
1965	415.11	417	337	360	31.87	11
1969	198.19	191	155	178	32.26	6
1974	4,786.46	4,304	3,482	4,559	33.44	136
1982	55,784.14	44,019	35,612	58,106	34.44	1,687
1983	2,789.46	2,157	1,745	2,941	34.60	85
1987	480,948.87	337,903	273,367	534,627	35.48	15,068
1988	3,505.83	2,395	1,938	3,952	35.74	111
1989	524,552.30	350,032	283,180	598,068	35.67	16,767
1990	30,473.05	19,700	15,938	35,257	35.98	980
1991	1,049,450.35	655,864	530,601	1,232,475	36.30	33,952
1997	23,625.38	11,689	9,457	30,234	37.13	814
1998	27,909.18	13,119	10,613	36,274	37.32	972



PORTLAND GENERAL ELECTRIC

ACCOUNT 333 WATER WHEELS, TURBINES AND GENERATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2012

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.. -68						
2000	1,030,102.71	430,566	348,333	1,382,240	37.75	36,616
2003	64,634.57	21,565	17,446	91,140	38.34	2,377
2004	2,432,229.18	739,592	598,338	3,487,807	38.45	90,710
2005	166,468.35	45,530	36,834	242,833	38.58	6,294
2011	6,201.60	378	306	10,113	39.82	254
	6,438,763.32	3,331,960	2,695,592	8,121,531		220,840
PELTON						
INTERIM SURVIVOR CURVE.. IOWA 90-S1						
PROBABLE RETIREMENT YEAR.. 6-2055						
NET SALVAGE PERCENT.. -183						
1957	2,659,154.68	4,887,000	3,293,938	4,231,470	29.97	141,190
1959	2,593.51	4,672	3,149	4,191	30.54	137
1960	79.36	141	95	130	30.83	4
1961	43.47	77	52	71	31.14	2
1962	1,550.79	2,726	1,837	2,551	30.80	83
1963	57.59	100	67	96	31.15	3
1964	879.84	1,509	1,017	1,473	31.50	47
1966	1,328.22	2,237	1,508	2,251	31.62	71
1971	1,665.01	2,640	1,779	2,933	32.58	90
1973	205,134.51	316,447	213,292	367,239	32.96	11,142
1983	3,129.18	4,075	2,747	6,109	34.60	177
1984	5,096.51	6,495	4,378	10,045	34.79	289
1985	212.68	265	179	423	35.00	12
1989	323,054.35	363,138	244,762	669,481	35.67	18,769
1992	16,682.18	17,034	11,481	35,729	36.32	984
1995	6,104.72	5,563	3,750	13,527	36.85	367
1997	10,262.79	8,553	5,765	23,279	37.13	627
1999	637,616.54	477,459	321,817	1,482,638	37.52	39,516
2003	12,453.52	6,999	4,717	30,526	38.34	796
2004	33,521.77	17,171	11,574	83,293	38.45	2,166
2006	25,963.78	10,507	7,082	66,396	38.95	1,705
2007	3,266.89	1,139	768	8,478	39.14	217
2009	14,414.29	3,329	2,244	38,549	39.42	978
	3,964,266.18	6,139,276	4,137,997	7,080,876		219,372

PORTLAND GENERAL ELECTRIC

ACCOUNT 333 WATER WHEELS, TURBINES AND GENERATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2012

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 90-S1						
PROBABLE RETIREMENT YEAR.. 6-2055						
NET SALVAGE PERCENT.. -105						
1913	251,681.46	426,069	305,698	210,249	20.99	10,017
1920	12,750.00	21,035	15,092	11,045	22.44	492
1922	7,670.79	12,523	8,985	6,740	23.14	291
1924	3,735.33	6,031	4,327	3,330	23.87	140
1927	44,433.02	70,866	50,845	40,242	24.40	1,649
1929	212.50	335	240	195	25.20	8
1949	27,728.55	38,983	27,970	28,874	29.09	993
1951	321,101.82	445,312	319,505	338,754	29.41	11,518
1952	485.64	669	480	516	29.59	17
1954	98,663.16	133,694	95,923	106,336	30.00	3,545
1957	10,258.83	13,657	9,799	11,232	29.97	375
1959	42,795.92	55,850	40,072	47,660	30.54	1,561
1968	43,285.78	51,334	36,831	51,904	32.42	1,601
1996	1,885,888.11	1,193,069	856,009	3,010,061	36.97	81,419
1997	544,340.00	328,632	235,789	880,108	37.13	23,703
1998	331,669.11	190,242	136,496	543,426	37.32	14,561
1999	1,355.88	735	527	2,252	37.52	60
2005	6,208.98	2,072	1,487	11,242	38.58	291
2012	2,032,144.71	51,657	37,063	4,128,834	39.98	103,272
	5,666,409.59	3,042,765	2,183,139	9,433,000		255,513

ROUND BUTTE

INTERIM SURVIVOR CURVE.. IOWA 90-S1  
PROBABLE RETIREMENT YEAR.. 6-2055  
NET SALVAGE PERCENT.. -89

1963	4,323,797.92	5,015,960	5,052,517	3,119,461	31.15	100,143
1966	11,036.45	12,415	12,505	8,353	31.62	264
1967	1,566.91	1,738	1,751	1,211	32.02	38
1968	225.22	246	248	178	32.42	5
1972	9,402.59	9,788	9,859	7,912	33.03	240
1978	13,001.73	12,378	12,468	12,105	33.99	356
1980	86,487.87	79,688	80,269	83,193	34.17	2,435
1981	2,950.64	2,670	2,689	2,887	34.29	84
1984	6,533.40	5,560	5,601	6,748	34.79	194
1987	133,495.43	105,515	106,284	146,022	35.48	4,116
1989	367,774.15	276,091	278,103	416,990	35.67	11,690
1993	3,423.80	2,258	2,274	4,197	36.37	115
1994	282.38	179	180	353	36.75	10

PORTLAND GENERAL ELECTRIC

ACCOUNT 333 WATER WHEELS, TURBINES AND GENERATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2012

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.. -89						
1999	33,317.82	16,662	16,783	46,187	37.52	1,231
2002	4,863,424.03	1,988,202	2,002,692	7,189,179	38.04	188,990
2003	171,778.69	64,478	64,948	259,714	38.34	6,774
2004	12,893.80	4,411	4,443	19,926	38.45	518
2005	34,922.82	10,745	10,823	55,181	38.58	1,430
2007	2,797.78	651	656	4,632	39.14	118
2008	42.00	8	8	71	39.17	2
2009	12,347.95	1,904	1,918	21,420	39.42	543
2010	315,693.09	35,322	35,579	561,081	39.70	14,133
2012	2,763,519.50	64,766	65,238	5,157,814	39.98	129,010
	13,170,715.97	7,711,635	7,767,838	17,124,815		462,439

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

1913	47,256.62	52,973	38,102	23,804	16.78	1,419
1924	23,422.46	25,799	18,557	12,127	16.76	724
1949	4,978.37	5,011	3,604	2,917	19.14	152
1952	1,486,780.85	1,484,719	1,067,920	879,763	18.87	46,622
1954	7,644.29	7,557	5,436	4,578	19.02	241
1955	9,473.74	9,277	6,673	5,738	19.42	295
1956	773.35	756	544	469	19.26	24
1958	521.93	503	362	322	19.57	16
1959	1,693.18	1,626	1,170	1,049	19.49	54
1961	2,196.97	2,090	1,503	1,375	19.42	71
1962	30,656.14	28,798	20,714	19,446	19.92	976
1964	596.68	553	398	384	19.99	19
1971	2,002.77	1,764	1,269	1,355	20.23	67
1985	9,569.46	7,102	5,108	7,428	21.04	353
1986	105,994.17	77,271	55,579	83,273	21.12	3,943
1987	175,508.44	126,040	90,657	139,259	21.01	6,628
1988	8,534.39	5,999	4,315	6,865	21.16	324
1989	530,766.48	366,008	263,260	432,044	21.14	20,437
1991	11,994.39	7,905	5,686	10,027	21.24	472
1993	215,402.67	134,824	96,975	185,202	21.31	8,691
1995	30,237.46	17,817	12,815	26,796	21.41	1,252
1996	514,883.26	292,732	210,555	463,943	21.52	21,559

PORTLAND GENERAL ELECTRIC

ACCOUNT 333 WATER WHEELS, TURBINES AND GENERATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2012

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						
1997	217,084.12	119,013	85,603	198,777	21.54	9,228
2004	921,172.81	337,403	242,685	964,051	21.90	44,021
2005	736,255.31	245,946	176,903	787,592	21.91	35,947
2007	1,945,155.78	508,612	365,831	2,182,323	22.05	98,972
2008	1,109,272.74	245,873	176,850	1,276,297	22.10	57,751
2011	974,601.18	80,817	58,130	1,218,598	22.20	54,892
2012	82,130.53	2,367	1,703	105,888	22.23	4,763
	9,206,560.54	4,197,155	3,018,905	9,041,689		419,913
	51,942,364.80	36,565,760	27,527,125	74,038,104		2,242,510
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						33.0 4.32

PORTLAND GENERAL ELECTRIC

ACCOUNT 334 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2012

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.. -60						
1913	60.03	93	74	22	3.59	6
1922	12.60	19	15	5	4.74	1
1924	277.61	417	332	113	5.84	19
1939	390.34	560	445	179	8.47	21
1945	253.27	350	278	127	10.62	12
1946	166.45	228	181	85	11.02	8
1947	750.40	1,030	819	382	10.84	35
1948	26.22	36	29	13	11.26	1
1949	166.45	225	179	87	11.68	7
1953	11,190.43	14,596	11,607	6,297	13.49	467
1954	73,751.74	95,960	76,311	41,692	13.44	3,102
1957	84,685.42	106,785	84,920	50,577	14.92	3,390
1958	14,194.95	17,702	14,077	8,635	15.43	560
1959	686.95	847	674	426	15.94	27
1960	202.34	246	196	128	16.47	8
1961	771.67	928	738	497	16.99	29
1963	14,147.68	16,697	13,278	9,358	17.61	531
1965	84,262.48	96,693	76,894	57,926	18.73	3,093
1967	413.27	460	366	295	19.86	15
1970	1,163.29	1,242	988	874	21.20	41
1971	1,181.11	1,239	985	904	21.79	41
1974	2,594.21	2,573	2,046	2,105	23.61	89
1975	1,548.54	1,514	1,204	1,274	23.85	53
1984	41,598.74	33,385	26,549	40,009	28.32	1,413
1985	36,536.65	28,458	22,631	35,828	28.99	1,236
1986	69,573.63	52,809	41,996	69,322	29.36	2,361
1991	175,055.81	113,828	90,521	189,569	31.41	6,035
1992	2,423.27	1,518	1,207	2,670	31.85	84
1996	843,096.26	449,606	357,544	991,410	33.00	30,043
1997	133,451.61	67,516	53,691	159,831	33.52	4,768
1998	67,430.00	32,388	25,756	82,132	33.81	2,429
2001	147,564.24	58,931	46,864	189,239	34.58	5,472
2002	33,950.71	12,603	10,022	44,299	34.75	1,275
2005	26,921.33	7,529	5,987	37,087	35.42	1,047
2007	4,602.89	984	783	6,582	35.65	185
2008	102,656.32	18,396	14,629	149,621	35.66	4,196

PORTLAND GENERAL ELECTRIC

ACCOUNT 334 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2012

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.. -60						
2009	165,087.84	23,561	18,737	245,404	35.72	6,870
2010	39,060.38	4,112	3,270	59,227	35.52	1,667
2012	118,793.71	2,737	2,177	187,893	34.22	5,491
	2,300,700.84	1,268,801	1,009,001	2,672,121		86,128

NORTH FORK

INTERIM SURVIVOR CURVE.. IOWA 60-R2.5  
PROBABLE RETIREMENT YEAR.. 6-2055  
NET SALVAGE PERCENT.. -196

1957	213,619.17	498,326	248,055	384,258	14.92	25,755
1959	21,040.74	47,981	23,884	38,397	15.94	2,409
1960	1,372.20	3,092	1,539	2,523	16.47	153
1963	592.85	1,294	644	1,111	17.61	63
1967	700.51	1,444	719	1,355	19.86	68
1971	7,825.14	15,188	7,560	15,602	21.79	716
1981	29,033.18	46,286	23,040	62,898	26.98	2,331
1984	19,868.92	29,500	14,684	44,128	28.32	1,558
1985	21,011.65	30,276	15,071	47,124	28.99	1,626
1991	99,341.95	119,503	59,486	234,566	31.41	7,468
1992	723.28	838	417	1,724	31.85	54
1993	889.49	996	496	2,137	32.05	67
2001	205,631.34	151,924	75,624	533,045	34.58	15,415
2002	15,179.00	10,424	5,189	39,741	34.75	1,144
2009	89,766.61	23,701	11,798	253,911	35.72	7,108
2010	107,245.56	20,888	10,398	307,049	35.52	8,644
2011	115,994.30	14,008	6,973	336,370	35.26	9,540
	949,835.89	1,015,669	505,575	2,305,939		84,119

OAK GROVE

INTERIM SURVIVOR CURVE.. IOWA 60-R2.5  
PROBABLE RETIREMENT YEAR.. 6-2055  
NET SALVAGE PERCENT.. -68

1920	641.12	1,026	706	371	4.58	81
1925	13,366.31	21,023	14,464	7,991	5.96	1,341
1926	77.17	121	83	46	6.09	8

PORTLAND GENERAL ELECTRIC

ACCOUNT 334 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2012

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.. -68						
1928	76.60	120	83	46	6.41	7
1930	40.79	63	43	25	6.79	4
1931	4,602.34	7,121	4,899	2,832	6.99	405
1933	65.73	101	69	41	7.46	5
1935	718.29	1,094	753	454	7.97	57
1940	47.82	72	50	31	8.80	4
1943	2,683.42	3,948	2,716	1,792	9.87	182
1945	89.45	130	89	61	10.62	6
1949	19,512.51	27,687	19,050	13,731	11.68	1,176
1950	148.99	210	144	106	12.13	9
1952	13,744.74	18,999	13,072	10,019	13.03	769
1953	15,303.46	20,959	14,420	11,289	13.49	837
1954	34.60	47	32	26	13.44	2
1955	418.29	566	389	313	13.93	22
1957	15,086.59	19,975	13,743	11,602	14.92	778
1960	22,065.06	28,217	19,414	17,655	16.47	1,072
1962	229.34	286	197	189	17.52	11
1963	913.20	1,132	779	755	17.61	43
1965	68.71	83	57	58	18.73	3
1969	694.19	786	541	625	21.02	30
1970	99,887.60	111,964	77,035	90,776	21.20	4,282
1971	2,916.66	3,213	2,211	2,689	21.79	123
1972	1,781.90	1,928	1,327	1,667	22.39	74
1981	1,910.97	1,729	1,190	2,021	26.98	75
1986	11,953.71	9,527	6,555	13,527	29.36	461
1987	41,669.18	32,314	22,233	47,771	29.75	1,606
1989	368,250.69	268,994	185,076	433,585	30.55	14,193
1990	22,499.07	15,906	10,944	26,855	30.97	867
1996	49,041.65	27,461	18,894	63,496	33.00	1,924
1997	425,680.79	226,128	155,583	559,561	33.52	16,693
1998	80,845.10	40,773	28,053	107,767	33.81	3,187
2001	320,532.49	134,408	92,477	446,018	34.58	12,898
2003	7,673.04	2,756	1,896	10,994	34.94	315
2006	4,711.83	1,225	843	7,073	35.52	199
2009	692.42	104	72	1,092	35.72	31
2011	805,895.19	55,239	38,006	1,315,898	35.26	37,320
2012	15,657.33	379	261	26,044	34.22	761
	2,372,228.34	1,087,814	748,450	3,236,893		101,861

PORTLAND GENERAL ELECTRIC

ACCOUNT 334 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2012

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.. -183						
1943	308.11	764	360	512	9.87	52
1949	6,897.58	16,487	7,778	11,743	11.68	1,005
1956	4,536.71	10,227	4,824	8,014	14.43	555
1957	161,655.40	360,544	170,083	287,402	14.92	19,263
1959	1,403.15	3,059	1,443	2,528	15.94	159
1960	350.87	756	357	636	16.47	39
1961	1,244.11	2,647	1,249	2,272	16.99	134
1962	155.63	327	154	286	17.52	16
1963	2,536.23	5,294	2,497	4,680	17.61	266
1964	29,538.08	60,814	28,688	54,904	18.17	3,022
1969	9,971.62	19,026	8,975	19,244	21.02	916
1971	359.01	666	314	702	21.79	32
1974	2,228.22	3,908	1,844	4,462	23.61	189
1977	106.86	177	83	219	25.10	9
1978	340.78	556	262	702	25.38	28
1981	119.20	182	86	251	26.98	9
1983	89.24	130	61	191	27.97	7
1985	25,881.03	35,655	16,820	56,423	28.99	1,946
1990	95,333.04	113,529	53,556	216,236	30.97	6,982
1991	57,943.68	66,642	31,438	132,543	31.41	4,220
1992	8,587.47	9,517	4,490	19,813	31.85	622
1993	56,051.22	60,008	28,308	130,317	32.05	4,066
1994	6,609.19	6,782	3,199	15,505	32.52	477
1997	6,660.64	5,960	2,812	16,038	33.52	478
1998	51,807.41	44,014	20,763	125,852	33.81	3,722
2001	694,740.13	490,742	231,502	1,734,612	34.58	50,162
2002	13,995.71	9,189	4,335	35,273	34.75	1,015
2003	14,124.99	8,546	4,031	35,942	34.94	1,029
2004	67,126.29	36,968	17,439	172,528	35.17	4,906
2006	6,533.59	2,860	1,349	17,141	35.52	483
2008	36,714.93	11,637	5,490	98,414	35.66	2,760
2010	117,473.77	21,875	10,319	322,131	35.52	9,069
2011	307,007.63	35,448	16,722	852,109	35.26	24,166
2012	443,179.21	18,060	8,520	1,245,678	34.22	36,402
	2,231,610.73	1,462,996	690,153	5,625,305		178,206



PORTLAND GENERAL ELECTRIC

ACCOUNT 334 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2012

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.. -105						
1913	18,694.90	36,991	23,325	14,999	3.59	4,178
1920	117.78	230	145	96	4.58	21
1922	881.35	1,717	1,083	724	4.74	153
1923	116.14	226	143	96	4.84	20
1924	40.00	77	49	33	5.84	6
1925	106.32	204	129	89	5.96	15
1926	91.20	175	110	77	6.09	13
1927	908.45	1,736	1,095	768	6.24	123
1928	25.35	48	30	22	6.41	3
1931	355.87	672	424	306	6.99	44
1936	38.61	71	45	34	8.25	4
1946	1,282.06	2,254	1,421	1,207	11.02	110
1950	948.00	1,628	1,027	917	12.13	76
1951	70,749.20	120,409	75,926	69,110	12.58	5,494
1953	59.31	99	62	59	13.49	4
1954	32,658.00	54,443	34,330	32,619	13.44	2,427
1960	1,188.18	1,854	1,169	1,267	16.47	77
1961	100.65	155	98	109	16.99	6
1989	78,057.47	69,576	43,873	116,145	30.55	3,802
1990	241.50	208	131	364	30.97	12
1991	81,514.51	67,911	42,823	124,282	31.41	3,957
1992	185,898.90	149,236	94,104	286,989	31.85	9,011
1993	72.80	56	35	114	32.05	4
1996	676,755.20	462,403	291,577	1,095,771	33.00	33,205
1997	216,124.90	140,094	88,339	354,717	33.52	10,582
1998	84,126.12	51,772	32,646	139,813	33.81	4,135
1999	66,417.67	38,777	24,452	111,705	33.90	3,295
2001	13,551.03	6,934	4,372	23,407	34.58	677
2002	28,814.43	13,704	8,641	50,428	34.75	1,451
2004	53,781.64	21,455	13,529	96,723	35.17	2,750
2007	75,620.00	20,711	13,060	141,961	35.65	3,982
2010	17,917.42	2,417	1,524	35,207	35.52	991
2011	821,099.18	68,677	43,306	1,639,948	35.26	46,510
	2,528,354.14	1,336,920	843,022	4,340,104		137,138

PORTLAND GENERAL ELECTRIC

ACCOUNT 334 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2012

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.. -89						
1963	143,153.99	199,566	146,501	124,060	17.61	7,045
1977	108.42	120	88	117	25.10	5
1980	29,515.74	30,637	22,491	33,294	26.67	1,248
1981	434.52	442	324	497	26.98	18
1985	35,408.30	32,577	23,915	43,007	28.99	1,484
1988	17,372.28	14,723	10,808	22,025	30.14	731
1991	103,524.96	79,517	58,373	137,289	31.41	4,371
1992	860.49	637	468	1,159	31.85	36
1993	56,051.79	40,076	29,420	76,518	32.05	2,387
1994	338.74	232	170	470	32.52	14
1996	80,901.45	50,963	37,412	115,492	33.00	3,500
2001	473,248.33	223,252	163,889	730,550	34.58	21,126
2003	639,641.15	258,467	189,741	1,019,181	34.94	29,169
2006	12,359.37	3,614	2,653	20,706	35.52	583
2007	148,677.81	37,542	27,560	253,441	35.65	7,109
2008	60,748.80	12,859	9,440	105,375	35.66	2,955
2009	107,524.75	18,127	13,307	189,915	35.72	5,317
	1,909,870.89	1,003,351	736,560	2,873,096		87,098

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

1952	45,387.83	49,642	23,908	35,550	11.96	2,972
1954	153.33	166	80	121	12.43	10
1955	744.71	797	384	592	12.92	46
1956	186.81	199	96	149	12.94	12
1959	35.00	36	17	29	14.07	2
1970	14,632.69	13,687	6,592	12,577	17.02	739
1979	1,237.74	1,037	499	1,122	18.86	59
1993	511,556.08	326,693	157,340	512,799	20.50	25,015
1994	1,985.08	1,232	593	2,007	20.56	98
1997	48,208.99	26,916	12,963	50,191	20.87	2,405

PORTLAND GENERAL ELECTRIC

ACCOUNT 334 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2012

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						
1999	5,418.88	2,779	1,338	5,760	20.98	275
2007	3,617,204.68	972,348	468,295	4,270,243	21.31	200,387
2008	23,901.11	5,467	2,633	28,677	21.27	1,348
	4,270,652.93	1,400,999	674,739	4,919,816		233,368
	16,563,253.76	8,576,550	5,207,500	25,973,274		907,918
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						28.6 5.48

PORTLAND GENERAL ELECTRIC

ACCOUNT 335 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2012

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.. -60						
1913	117.58	180	72	116	4.67	25
1945	39.88	51	20	43	16.54	3
1946	127.95	163	65	140	16.83	8
1951	21.36	26	10	24	18.50	1
1957	125,572.99	147,192	58,807	142,109	20.26	7,014
1959	1,204.75	1,382	552	1,375	21.13	65
1960	179.23	205	82	205	21.03	10
1961	975.46	1,101	440	1,121	21.49	52
1963	159.99	177	71	185	21.93	8
1965	79.36	86	34	93	22.92	4
1966	156.77	168	67	184	22.94	8
1969	57.59	60	24	68	23.61	3
1972	33.25	33	13	40	24.44	2
1974	1,246.13	1,213	485	1,509	24.79	61
1976	1,056.24	999	399	1,291	25.23	51
1979	2,929.22	2,638	1,054	3,633	26.02	140
1980	511.97	453	181	638	26.32	24
1989	1,882.56	1,387	554	2,458	27.52	89
1990	8,000.00	5,732	2,290	10,510	27.75	379
1992	57,955.55	39,354	15,723	77,006	27.81	2,769
1995	12,874.06	7,930	3,168	17,430	27.95	624
1997	2,400.00	1,363	545	3,295	28.17	117
1998	9,912.67	5,405	2,159	13,701	28.05	488
1999	213.11	111	44	297	27.99	11
	227,707.67	217,409	86,861	277,471		11,956

NORTH FORK  
INTERIM SURVIVOR CURVE.. IOWA 55-R0.5  
PROBABLE RETIREMENT YEAR.. 6-2055  
NET SALVAGE PERCENT.. -196

1957	145,795.14	316,156	121,606	309,948	20.26	15,299
1959	198.94	422	162	427	21.13	20
1960	249.81	528	203	536	21.03	25
1961	85.31	178	68	184	21.49	9
1963	109.25	224	86	237	21.93	11
1983	14,537.70	22,596	8,691	34,340	26.68	1,287
1989	886.01	1,208	465	2,158	27.52	78
1996	32,867.81	35,958	13,831	83,458	28.14	2,966

PORTLAND GENERAL ELECTRIC

ACCOUNT 335 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2012

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.. -196						
1997	237,733.98	249,811	96,087	607,605	28.17	21,569
1998	9,368.58	9,451	3,635	24,096	28.05	859
1999	8,456.55	8,145	3,133	21,899	27.99	782
2001	1,207.40	1,044	402	3,172	27.87	114
2012	2,053.48	153	59	6,019	19.38	311
	453,549.96	645,874	248,429	1,094,079		43,330

OAK GROVE						
INTERIM SURVIVOR CURVE.. IOWA 55-R0.5						
PROBABLE RETIREMENT YEAR.. 6-2055						
NET SALVAGE PERCENT.. -68						
1925	1,390.39	2,105	1,164	1,171	9.59	122
1944	268.72	365	202	250	16.25	15
1956	3,365.79	4,185	2,315	3,339	19.83	168
1957	44.79	55	30	45	20.26	2
1958	2,568.06	3,127	1,730	2,585	20.69	125
1960	11.12	13	7	11	21.03	1
1965	21,912.56	24,830	13,736	23,077	22.92	1,007
1966	46.37	52	29	49	22.94	2
1973	450.84	467	258	499	24.60	20
1980	3,008.99	2,793	1,545	3,510	26.32	133
1981	2,854.62	2,614	1,446	3,350	26.30	127
1983	1,730.00	1,526	844	2,062	26.68	77
1990	1,166.79	878	486	1,475	27.75	53
1991	710.45	521	288	905	27.76	33
1992	2,059.00	1,468	812	2,647	27.81	95
1993	33,933.15	23,453	12,974	44,034	27.90	1,578
1994	595.17	398	220	780	28.01	28
1997	1,108.54	661	366	1,497	28.17	53
2004	12,992.63	5,158	2,853	18,974	27.47	691
	90,217.98	74,669	41,306	110,260		4,330

PORTLAND GENERAL ELECTRIC

ACCOUNT 335 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2012

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.. -183						
1936	8.51	20	9	15	13.59	1
1939	33.63	80	36	60	14.22	4
1956	72.37	152	68	137	19.83	7
1957	116,162.98	240,836	107,160	221,581	20.26	10,937
1961	106.82	213	95	208	21.49	10
1962	123.95	244	109	242	21.96	11
1973	1,127.27	1,966	875	2,315	24.60	94
1989	2,612.98	3,406	1,515	5,879	27.52	214
1993	15,643.18	18,213	8,104	36,166	27.90	1,296
1998	14,367.90	13,857	6,166	34,495	28.05	1,230
2011	30,470.19	5,303	2,360	83,871	22.89	3,664
	180,729.78	284,290	126,495	384,970		17,468

RIVER MILL						
INTERIM SURVIVOR CURVE.. IOWA 55-R0.5						
PROBABLE RETIREMENT YEAR.. 6-2055						
NET SALVAGE PERCENT.. -105						
1998	11,201.61	7,826	3,151	19,812	28.05	706
1999	4,295.67	2,866	1,154	7,652	27.99	273
2008	4,618.84	1,398	563	8,906	25.99	343
	20,116.12	12,090	4,868	36,370		1,322

ROUND BUTTE						
INTERIM SURVIVOR CURVE.. IOWA 55-R0.5						
PROBABLE RETIREMENT YEAR.. 6-2055						
NET SALVAGE PERCENT.. -89						
1930	61.30	102	48	68	10.95	6
1960	105.31	142	67	132	21.03	6
1963	278,577.13	364,872	172,114	354,397	21.93	16,160
1966	2,506.39	3,172	1,496	3,241	22.94	141
1973	1,043.29	1,215	573	1,399	24.60	57
1975	32.59	37	17	44	25.00	2
1978	1,637.10	1,772	836	2,258	25.74	88
1980	312.50	326	154	437	26.32	17
1981	2,122.89	2,187	1,032	2,981	26.30	113

PORTLAND GENERAL ELECTRIC

ACCOUNT 335 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2012

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.. -89						
1986	529.45	493	233	768	27.26	28
1989	1,866.17	1,625	767	2,761	27.52	100
1990	36,174.68	30,616	14,442	53,928	27.75	1,943
1991	6,010.58	4,958	2,339	9,021	27.76	325
1997	26,127.23	17,530	8,269	41,111	28.17	1,459
1999	88,822.44	54,626	25,768	142,107	27.99	5,077
2001	23,905.65	13,198	6,226	38,956	27.87	1,398
2005	39,009.05	15,925	7,512	66,215	27.22	2,433
2007	16,229.09	5,263	2,483	28,190	26.55	1,062
2008	190,321.03	53,093	25,044	334,662	25.99	12,877
2009	53,711.82	12,324	5,813	95,702	25.32	3,780
	769,105.69	583,476	275,231	1,178,378		47,072

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

1949	204.03	217	103	165	14.62	11
1952	766.21	802	379	624	15.26	41
1977	242.27	211	100	218	17.98	12
2005	13,877.39	5,250	2,484	15,695	18.47	850
2006	94,135.78	32,223	15,246	108,072	18.38	5,880
	109,225.68	38,703	18,312	124,774		6,794

PORTLAND GENERAL ELECTRIC

ACCOUNT 335 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2012

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OAK GROVE - TIMOTHY LAKE						
INTERIM SURVIVOR CURVE.. IOWA 55-R0.5						
PROBABLE RETIREMENT YEAR.. 6-2055						
NET SALVAGE PERCENT.. -68						
1925	92.02	139	67	87	9.59	9
1954	632.46	796	385	678	19.62	35
1975	304.39	307	148	363	25.00	15
1979	1,732.37	1,638	792	2,118	26.02	81
	2,761.24	2,880	1,393	3,246		140
	1,853,414.12	1,859,391	802,894	3,209,548		132,412
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						24.2 7.14



PORTLAND GENERAL ELECTRIC

ACCOUNT 336 ROADS, RAILROADS AND BRIDGES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2012

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 80-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2055						
NET SALVAGE PERCENT.. -60						
1913	23,058.96	31,570	17,670	19,224	16.78	1,146
1922	37,228.20	49,058	27,458	32,107	19.38	1,657
1936	1,504.18	1,859	1,041	1,366	22.51	61
1941	26.77	32	18	25	24.65	1
1946	3,958.84	4,549	2,546	3,788	26.09	145
1947	4,961.64	5,668	3,172	4,766	26.24	182
1949	152.00	171	96	147	26.59	6
1950	123.91	139	78	120	26.79	4
1955	549.16	586	328	551	28.71	19
1956	30,953.96	32,737	18,323	31,203	28.97	1,077
1957	63,908.98	66,966	37,482	64,773	29.25	2,214
1960	620.24	636	356	636	29.47	22
1961	706.04	716	401	729	29.80	24
1962	9,391.63	9,410	5,267	9,760	30.15	324
1963	292.51	290	162	306	30.50	10
1965	51,658.47	50,253	28,127	54,526	30.62	1,781
1966	382.63	367	205	407	31.02	13
1970	5,448.91	4,965	2,779	5,939	32.13	185
1973	348.82	306	171	387	32.45	12
1977	7,496.84	6,217	3,480	8,515	32.99	258
1979	86,949.33	69,448	38,871	100,248	33.61	2,983
1981	9,568.02	7,379	4,130	11,179	33.86	330
1986	13,654.10	9,495	5,314	16,532	34.48	479
1987	17,714.83	12,069	6,755	21,589	34.38	628
1989	5,448.29	3,524	1,972	6,745	34.64	195
1993	315,181.22	179,931	100,709	403,581	35.15	11,482
1995	196,581.46	104,581	58,535	255,995	35.13	7,287
1996	70,426.96	35,878	20,081	92,602	35.32	2,622
1997	26,344.62	12,873	7,205	34,946	35.26	991
1998	88,950.85	41,472	23,212	119,109	35.25	3,379
1999	48,805.31	21,615	12,098	65,990	35.28	1,870
2001	140,800.13	55,441	31,031	194,249	35.23	5,514
2002	109,516.78	40,302	22,557	152,669	35.16	4,342
2003	64,270.37	21,883	12,248	90,584	35.14	2,578
2004	88,507.16	27,558	15,425	126,187	35.17	3,588
2005	128,983.10	36,363	20,353	186,020	35.06	5,306

PORTLAND GENERAL ELECTRIC

ACCOUNT 336 ROADS, RAILROADS AND BRIDGES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2012

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 80-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2055						
NET SALVAGE PERCENT.. -60						
2006	44,756.92	11,264	6,305	65,306	34.82	1,876
2007	257,549.15	56,455	31,598	380,480	34.66	10,977
2012	19,516.77	512	287	30,940	30.08	1,029
	1,976,298.06	1,014,538	567,848	2,594,229		76,597
NORTH FORK						
INTERIM SURVIVOR CURVE.. IOWA 80-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2055						
NET SALVAGE PERCENT.. -196						
1957	75,638.78	146,626	42,165	181,726	29.25	6,213
1958	674,338.75	1,305,412	375,392	1,620,650	28.83	56,214
1959	11,621.54	22,270	6,404	27,996	29.14	961
1960	207.83	394	113	502	29.47	17
1961	2,957.48	5,545	1,595	7,160	29.80	240
1962	668.85	1,240	357	1,623	30.15	54
1963	1,493.63	2,736	787	3,634	30.50	119
1964	5,230.00	9,460	2,720	12,760	30.87	413
1965	1,396.21	2,513	723	3,410	30.62	111
1988	20,051.01	24,571	7,066	52,285	34.67	1,508
1997	7,204.75	6,513	1,873	19,453	35.26	552
2000	28,384.04	21,945	6,311	77,706	35.35	2,198
2004	621.42	358	103	1,736	35.17	49
2005	1,927.91	1,006	289	5,417	35.06	155
2007	514,032.85	208,451	59,943	1,461,594	34.66	42,169
2008	9,596.91	3,284	944	27,462	34.41	798
2009	159,198.47	43,871	12,616	458,612	34.09	13,453
2010	137,233.47	28,232	8,119	398,093	33.47	11,894
2012	11,072.64	538	155	32,620	30.08	1,084
	1,662,876.54	1,834,965	527,674	4,394,441		138,202

PORTLAND GENERAL ELECTRIC

ACCOUNT 336 ROADS, RAILROADS AND BRIDGES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2012

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 80-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2055						
NET SALVAGE PERCENT.. -68						
1925	1,413,299.10	1,932,240	1,715,294	659,049	20.02	32,920
1926	3,545.77	4,844	4,300	1,657	19.88	83
1927	1,498.99	2,045	1,815	703	19.77	36
1928	3,877.14	5,229	4,642	1,872	20.76	90
1930	4,936.20	6,568	5,831	2,462	21.67	114
1936	230.66	299	265	122	22.51	5
1937	56,152.47	71,941	63,864	30,472	23.50	1,297
1938	457.80	584	518	251	23.54	11
1939	2,543.28	3,234	2,871	1,402	23.59	59
1940	3,281.02	4,116	3,654	1,858	24.58	76
1943	1,038.36	1,285	1,141	604	24.84	24
1944	159.61	197	175	93	24.95	4
1946	2,419.12	2,919	2,591	1,473	26.09	56
1947	2,232.51	2,678	2,377	1,373	26.24	52
1953	23,989.64	27,337	24,268	16,035	28.22	568
1954	4,559.65	5,154	4,575	3,085	28.45	108
1955	1,397.55	1,566	1,390	958	28.71	33
1957	328.19	361	320	231	29.25	8
1958	1,103.66	1,213	1,077	777	28.83	27
1959	11,388.40	12,386	10,995	8,137	29.14	279
1960	3,962.25	4,264	3,785	2,871	29.47	97
1961	1,182.17	1,258	1,117	869	29.80	29
1962	137.11	144	128	103	30.15	3
1963	365.76	380	337	277	30.50	9
1964	3,799.05	3,900	3,462	2,920	30.87	95
1965	1,786.08	1,824	1,619	1,381	30.62	45
1966	5,668.21	5,712	5,071	4,452	31.02	144
1968	1,349.88	1,332	1,182	1,085	31.26	35
1969	37,284.26	36,242	32,173	30,465	31.68	962
1971	545.01	517	459	457	32.03	14
1978	42,583.90	36,286	32,212	39,329	33.52	1,173
1979	132,383.99	111,025	98,559	123,846	33.61	3,685
1981	34,053.98	27,576	24,480	32,731	33.86	967
1997	11,204.14	5,749	5,104	13,719	35.26	389
1998	36,944.27	18,086	16,055	46,011	35.25	1,305
1999	30,655.93	14,256	12,655	38,847	35.28	1,101
2000	63,115.62	27,696	24,586	81,448	35.35	2,304
2001	8,136.39	3,364	2,986	10,683	35.23	303
2002	33,218.92	12,836	11,395	44,413	35.16	1,263
2003	5,791.79	2,071	1,838	7,892	35.14	225

PORTLAND GENERAL ELECTRIC

ACCOUNT 336 ROADS, RAILROADS AND BRIDGES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2012

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 80-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2055						
NET SALVAGE PERCENT.. -68						
2004	25,880.44	8,461	7,511	35,968	35.17	1,023
2009	36,947.35	5,779	5,130	56,941	34.09	1,670
2011	130,042.70	9,613	8,534	209,938	32.63	6,434
2012	29,636.01	817	725	49,063	30.08	1,631
	2,215,114.33	2,425,384	2,153,069	1,568,323		60,756

PELTON  
INTERIM SURVIVOR CURVE.. IOWA 80-R1.5  
PROBABLE RETIREMENT YEAR.. 6-2055  
NET SALVAGE PERCENT.. -183

1937	9.75	21	8	19	23.50	1
1957	393,986.21	730,201	281,522	833,459	29.25	28,494
1958	106.50	197	76	225	28.83	8
1959	752.89	1,379	532	1,599	29.14	55
1961	1,342.33	2,406	928	2,871	29.80	96
1962	200.09	355	137	429	30.15	14
1964	18,707.88	32,354	12,474	40,470	30.87	1,311
1969	14,065.58	23,032	8,880	30,926	31.68	976
1970	2,688.90	4,334	1,671	5,939	32.13	185
1990	69,985.17	77,540	29,895	168,163	34.97	4,809
1992	70,567.60	73,692	28,411	171,295	35.06	4,886
1995	131,047.19	123,312	47,542	323,322	35.13	9,204
1999	482,008.70	377,579	145,572	1,218,513	35.28	34,538
2002	9,049.94	5,891	2,271	23,340	35.16	664
2003	3,849.40	2,318	894	10,000	35.14	285
2004	32,290.03	17,783	6,856	84,525	35.17	2,403
2005	206,101.97	102,772	39,623	543,646	35.06	15,506
2008	621,694.18	203,386	78,413	1,680,981	34.41	48,852
2009	63,910.36	16,839	6,492	174,374	34.09	5,115
2010	29,168.32	5,737	2,212	80,335	33.47	2,400
	2,151,532.99	1,801,128	694,407	5,394,432		159,802

PORTLAND GENERAL ELECTRIC

ACCOUNT 336 ROADS, RAILROADS AND BRIDGES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2012

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 80-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2055						
NET SALVAGE PERCENT.. -105						
1913	228.45	401	271	198	16.78	12
1928	701.20	1,154	779	658	20.76	32
1954	1,233.79	1,702	1,149	1,380	28.45	49
1956	115.43	156	105	131	28.97	5
1958	146.54	196	132	168	28.83	6
1964	111.75	140	95	135	30.87	4
1965	1,794.08	2,236	1,510	2,168	30.62	71
1966	28,021.10	34,454	23,262	34,182	31.02	1,102
1970	11,777.68	13,750	9,283	14,861	32.13	463
1986	10,479.07	9,336	6,303	15,179	34.48	440
1987	358.23	313	211	523	34.38	15
1988	8,024.72	6,811	4,598	11,852	34.67	342
1994	18,459.39	13,093	8,840	29,002	34.97	829
1995	13.43	9	6	21	35.13	1
2001	9,987.06	5,039	3,402	17,071	35.23	485
2003	34,524.13	15,061	10,168	60,606	35.14	1,725
2008	38,638.72	9,157	6,182	73,027	34.41	2,122
2009	293,404.37	55,998	37,807	563,672	34.09	16,535
	458,019.14	169,006	114,105	824,834		24,238

ROUND BUTTE

INTERIM SURVIVOR CURVE.. IOWA 80-R1.5

PROBABLE RETIREMENT YEAR.. 6-2055

NET SALVAGE PERCENT.. -89

1957	11,166.98	13,822	7,050	14,056	29.25	481
1963	586,964.15	686,473	350,115	759,247	30.50	24,893
1965	2,148.77	2,469	1,259	2,802	30.62	92
1966	235.29	267	136	309	31.02	10
1967	1,341.85	1,500	765	1,771	31.42	56
1969	1,318.91	1,442	735	1,757	31.68	55
1995	1,878.66	1,181	602	2,948	35.13	84
1996	210.26	127	65	333	35.32	9
1998	15,822.36	8,714	4,444	25,460	35.25	722
2000	5,225.94	2,580	1,316	8,561	35.35	242
2002	767.91	334	170	1,281	35.16	36
2003	7,310.45	2,940	1,499	12,317	35.14	351
2007	37,321.41	9,664	4,929	65,609	34.66	1,893

PORTLAND GENERAL ELECTRIC

ACCOUNT 336 ROADS, RAILROADS AND BRIDGES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2012

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 80-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2055						
NET SALVAGE PERCENT.. -89						
2010	190,712.59	25,051	12,777	347,670	33.47	10,388
2011	106,836.13	8,884	4,531	197,389	32.63	6,049
2012	222,841.02	6,907	3,523	417,647	30.08	13,885
	1,192,102.68	772,355	393,917	1,859,157		59,246
OAK GROVE - TIMOTHY LAKE						
INTERIM SURVIVOR CURVE.. IOWA 80-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2055						
NET SALVAGE PERCENT.. -68						
2010	107,015.18	12,495	18,308	161,478	33.47	4,825
	107,015.18	12,495	18,308	161,478		4,825
	9,762,958.92	8,029,871	4,469,327	16,796,894		523,666
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						32.1 5.36

PORTLAND GENERAL ELECTRIC

ACCOUNT 341 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2012

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.. -8						
1974	14,531,712.58	11,058,168	14,925,623	768,626	16.14	47,622
1977	5,459,995.93	4,040,484	5,453,593	443,203	16.31	27,174
1978	925,002.89	678,923	916,368	82,635	16.26	5,082
1979	240,644.76	174,131	235,031	24,865	16.50	1,507
1980	347,520.77	248,839	335,867	39,455	16.52	2,388
1981	2,193,860.59	1,552,411	2,095,347	274,022	16.58	16,527
1984	38,845.66	26,544	35,827	6,126	16.55	370
1985	34.00	23	31	6	16.75	
1986	502,213.97	332,052	448,183	94,208	16.79	5,611
1987	572,763.47	373,873	504,630	113,954	16.69	6,828
1988	266,679.42	170,763	230,485	57,529	16.82	3,420
1989	12,905.85	8,123	10,964	2,974	16.82	177
1990	37,302.74	23,024	31,076	9,211	16.87	546
1991	110,092.64	66,465	89,710	29,190	16.96	1,721
1992	130,510.11	77,157	104,142	36,809	16.95	2,172
1993	306,039.09	176,598	238,361	92,161	17.00	5,421
1994	41,366.78	23,308	31,460	13,216	16.96	779
1995	105,454.61	57,800	78,015	35,876	16.98	2,113
1996	137,698.70	73,123	98,697	50,018	17.06	2,932
1997	115,732.93	59,471	80,270	44,721	17.07	2,620
1998	362,567.07	179,418	242,167	149,405	17.15	8,712
1999	131,391.28	62,451	84,292	57,610	17.17	3,355
2000	110,165.82	50,114	67,641	51,338	17.18	2,988
2001	60,250.84	26,119	35,254	29,817	17.15	1,739
2003	1,005,552.85	385,855	520,803	565,194	17.24	32,784
2004	584,085.27	208,546	281,482	349,330	17.21	20,298
2005	824,498.23	269,809	364,171	526,287	17.25	30,509
2006	267,506.17	79,045	106,690	182,217	17.25	10,563
2007	131,556.72	34,298	46,293	95,788	17.28	5,543
2008	77,356.98	17,261	23,298	60,248	17.29	3,485
2009	47,803.37	8,694	11,735	39,893	17.29	2,307
2010	199,703.25	27,283	36,825	178,855	17.26	10,362
2011	217,628.60	18,803	25,379	209,660	17.26	12,147
2012	1,288,155.77	39,232	52,953	1,338,255	17.20	77,806
	31,384,599.71	20,628,208	27,842,665	6,052,703		357,608

PORTLAND GENERAL ELECTRIC

ACCOUNT 341 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2012

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.. -8						
1995	9,536,154.21	4,145,366	6,018,166	4,280,881	25.98	164,776
1996	353,596.21	148,095	215,002	166,882	26.05	6,406
1997	261,090.83	105,347	152,941	129,037	25.99	4,965
1998	3,582.19	1,380	2,003	1,865	26.15	71
1999	57,973.00	21,300	30,923	31,688	26.18	1,210
2000	5,948.92	2,072	3,008	3,417	26.26	130
2001	15,500.07	5,082	7,378	9,362	26.38	355
2003	229,343.43	65,415	94,968	152,723	26.47	5,770
2004	37,441.34	9,830	14,271	26,166	26.47	989
2005	14,133.50	3,366	4,887	10,377	26.51	391
2006	18,538.77	3,930	5,706	14,316	26.61	538
2007	39,472.76	7,290	10,583	32,047	26.66	1,202
2008	72,752.89	11,346	16,472	62,101	26.65	2,330
2009	47,179.56	5,900	8,566	42,388	26.71	1,587
2010	31,707.82	2,938	4,265	29,979	26.65	1,125
2011	46,947.71	2,697	3,915	46,788	26.67	1,754
2012	21,394.90	427	620	22,487	26.53	848
	10,792,758.11	4,541,781	6,593,674	5,062,505		194,447
PORT WESTWARD - CT						
INTERIM SURVIVOR CURVE.. IOWA 70-R3						
PROBABLE RETIREMENT YEAR.. 6-2050						
NET SALVAGE PERCENT.. -10						
2007	40,158,420.54	5,976,778	4,681,665	39,492,598	35.15	1,123,545
2008	141,329.94	17,567	13,760	141,703	35.34	4,010
2009	72,708.72	7,198	5,638	74,341	35.41	2,099
2010	157,830.13	11,458	8,975	164,638	35.38	4,653
2011	201,220.20	8,986	7,039	214,303	35.40	6,054
2012	220,061.33	3,389	2,655	239,413	35.21	6,800
	40,951,570.86	6,025,376	4,719,732	40,326,996		1,147,161
	83,128,928.68	31,195,365	39,156,071	51,442,204		1,699,216
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						30.3 2.04



PORTLAND GENERAL ELECTRIC

ACCOUNT 341.01 STRUCTURES AND IMPROVEMENTS - WIND

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2012

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTERIM SURVIVOR CURVE.. IOWA 40-R4						
PROBABLE RETIREMENT YEAR.. 6-2057						
NET SALVAGE PERCENT.. -9						
2007	7,154,227.77	1,140,863	1,669,056	6,129,052	32.09	190,996
2008	27,891.20	3,654	5,346	25,055	32.95	760
2009	9,958,106.97	1,013,795	1,483,159	9,371,178	33.96	275,948
2010	15,318,164.19	1,118,686	1,636,611	15,060,188	34.81	432,640
2011	246,065.58	10,863	15,893	252,318	35.54	7,100
2012	109,279.39	1,620	2,370	116,745	36.40	3,207
	32,813,735.10	3,289,481	4,812,435	30,954,537		910,651
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					34.0	2.78

PORTLAND GENERAL ELECTRIC

ACCOUNT 342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2012

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-R3						
PROBABLE RETIREMENT YEAR.. 6-2030						
NET SALVAGE PERCENT.. -8						
1974	12,168,221.46	10,321,475	12,632,904	508,776	10.52	48,363
1977	29,025,801.62	23,592,404	28,875,772	2,472,093	11.67	211,833
1978	78,218.43	62,664	76,697	7,779	12.01	648
1979	681,129.53	537,223	657,531	78,089	12.37	6,313
1980	3,763,370.55	2,919,081	3,572,791	491,650	12.75	38,561
1981	180,861.72	138,450	169,455	25,876	12.94	2,000
1982	32,035.06	24,059	29,447	5,151	13.36	386
1983	259.32	192	235	45	13.60	3
1986	27,966.44	19,608	23,999	6,205	14.32	433
1987	8,650.06	5,956	7,290	2,052	14.50	142
1990	195,301.13	126,239	154,509	56,416	15.09	3,739
1991	113.70	72	88	35	15.26	2
1992	532,004.90	327,445	400,774	173,791	15.47	11,234
1993	167,157.42	100,339	122,809	57,721	15.59	3,702
1994	120,793.54	70,473	86,255	44,202	15.75	2,806
1995	54,543.53	30,926	37,852	21,055	15.83	1,330
1996	29,739.78	16,323	19,978	12,141	15.97	760
1997	24,412.32	12,914	15,806	10,559	16.15	654
1998	19,624.95	10,019	12,263	8,932	16.17	552
2000	1,048,772.41	489,882	599,588	533,086	16.40	32,505
2001	19,014.93	8,432	10,320	10,216	16.51	619
2003	93,853.91	36,876	45,134	56,228	16.61	3,385
2006	387,326.03	116,625	142,742	275,570	16.81	16,393
2007	58,980.04	15,657	19,163	44,535	16.87	2,640
2009	2,185,535.78	404,097	494,592	1,865,787	16.95	110,076
2012	317,641.86	9,846	12,051	331,002	16.92	19,563
	51,221,330.42	39,397,277	48,220,046	7,098,991		518,642

COYOTE SPRINGS - CT  
INTERIM SURVIVOR CURVE.. IOWA 45-R3  
PROBABLE RETIREMENT YEAR.. 6-2040  
NET SALVAGE PERCENT.. -8

1995	31,097,046.68	14,928,448	19,557,721	14,027,089	21.87	641,385
1996	665,788.51	307,323	402,623	316,429	22.11	14,312
1997	495,369.55	218,066	285,688	249,311	22.52	11,071
1998	45,668.49	19,167	25,111	24,211	22.81	1,061
1999	476.11	190	249	265	23.13	11
2000	8,204.14	3,079	4,034	4,827	23.47	206

PORTLAND GENERAL ELECTRIC

ACCOUNT 342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2012

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 45-R3						
PROBABLE RETIREMENT YEAR.. 6-2040						
NET SALVAGE PERCENT.. -8						
2001	545,043.56	192,252	251,869	336,778	23.71	14,204
2004	338,360.23	94,427	123,709	241,720	24.39	9,911
2005	344,987.45	86,887	113,830	258,756	24.66	10,493
2006	80,680.28	18,072	23,676	63,459	24.85	2,554
2007	81,022.89	15,786	20,681	66,824	24.99	2,674
2008	481,539.62	78,842	103,291	416,772	25.18	16,552
2009	41,190.57	5,401	7,076	37,410	25.32	1,477
2010	48,593.23	4,697	6,154	46,327	25.43	1,822
2011	1,410,778.02	84,714	110,984	1,412,657	25.46	55,485
2012	107,269.71	2,248	2,945	112,906	25.34	4,456
	35,792,019.04	16,059,599	21,039,639	17,615,742		787,674

PORT WESTWARD - CT  
INTERIM SURVIVOR CURVE.. IOWA 45-R3  
PROBABLE RETIREMENT YEAR.. 6-2050  
NET SALVAGE PERCENT.. -10

2007	9,057,414.16	1,506,429	4,446,656	5,516,499	30.87	178,701
2010	148,039.02	11,855	34,993	127,849	31.86	4,013
2012	256,919.16	4,352	12,846	269,765	31.97	8,438
	9,462,372.34	1,522,636	4,494,496	5,914,114		191,152

BEAVER UNIT 8 - CT  
INTERIM SURVIVOR CURVE.. IOWA 45-R3  
PROBABLE RETIREMENT YEAR.. 6-2030  
NET SALVAGE PERCENT.. -8

2004	1,301.12	474	765	640	16.69	38
	1,301.12	474	765	640		38

PORTLAND GENERAL ELECTRIC

ACCOUNT 342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2012

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 45-R3						
PROBABLE RETIREMENT YEAR.. 6-2030						
NET SALVAGE PERCENT.. -8						
1992	14,818,081.17	9,120,410	12,597,673	3,405,854	15.47	220,159
1993	1,273,165.37	764,235	1,055,609	319,410	15.59	20,488
1994	65,672.87	38,315	52,923	18,004	15.75	1,143
1999	354,392.94	173,613	239,805	142,939	16.26	8,791
2000	606,637.19	283,360	391,394	263,774	16.40	16,084
2001	934,488.72	414,397	572,391	436,857	16.51	26,460
2002	24,338.02	10,212	14,105	12,180	16.53	737
2005	399,374.43	133,279	184,093	247,231	16.77	14,742
2006	53,392.34	16,077	22,207	35,457	16.81	2,109
2007	94,165.41	24,998	34,529	67,170	16.87	3,982
2009	194,867.78	36,030	49,767	160,690	16.95	9,480
2010	114,049.73	15,791	21,812	101,362	16.99	5,966
2011	43,559.91	3,820	5,276	41,768	16.98	2,460
2012	396,890.13	12,302	16,992	411,649	16.92	24,329
	19,373,076.01	11,046,839	15,258,576	5,664,346		356,930
	115,850,098.93	68,026,825	89,013,522	36,293,833		1,854,436
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						19.6 1.60

PORTLAND GENERAL ELECTRIC

ACCOUNT 344 GENERATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2012

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 35-R2						
PROBABLE RETIREMENT YEAR.. 6-2030						
NET SALVAGE PERCENT.. -8						
1974	651,096.85	590,183	702,867	318	7.37	43
1976	162,769.89	144,360	171,923	3,869	7.95	487
1977	14,524,155.07	12,696,319	15,120,430	565,658	8.36	67,662
1978	8,893.87	7,688	9,156	450	8.60	52
1979	212,644.23	180,785	215,302	14,353	9.06	1,584
1980	328,370.83	275,485	328,083	26,557	9.34	2,843
1981	9,582.17	7,921	9,433	915	9.65	95
1982	143,796.35	117,003	139,342	15,958	9.98	1,599
1986	195,225.57	148,054	176,322	34,522	11.24	3,071
1988	103,343.12	75,203	89,562	22,049	11.86	1,859
1989	719.54	511	609	169	12.21	14
1990	130,552.32	90,731	108,054	32,942	12.47	2,642
1991	8,461.45	5,737	6,832	2,306	12.75	181
1992	46,645.02	30,881	36,777	13,600	12.94	1,051
1993	6,882.97	4,436	5,283	2,151	13.18	163
1994	961,777.36	601,419	716,248	322,471	13.45	23,976
1995	134,718.14	81,739	97,345	48,150	13.65	3,527
1996	459,606.94	269,433	320,876	175,500	13.90	12,626
1997	69,781.45	39,483	47,021	28,342	14.09	2,011
1999	42,559,069.32	22,214,302	26,455,683	19,508,111	14.43	1,351,913
2000	1,520,693.78	757,451	902,071	740,278	14.60	50,704
2001	1,295,149.09	614,476	731,798	666,963	14.68	45,433
2002	1,732,565.64	776,162	924,355	946,816	14.82	63,888
2003	12,997,706.32	5,454,981	6,496,502	7,541,021	14.95	504,416
2004	724,096.64	281,842	335,654	446,370	15.08	29,600
2005	330,109.00	117,936	140,454	216,064	15.17	14,243
2006	598,259.67	193,190	230,076	416,045	15.24	27,300
2007	75,000.00	21,384	25,467	55,533	15.33	3,623
2008	4,086,084.30	999,097	1,189,855	3,223,116	15.38	209,565
2009	1,171,901.61	234,779	279,605	986,048	15.37	64,154
2010	4,970,356.06	751,518	895,005	4,472,979	15.36	291,210
2011	255,068.06	24,738	29,461	246,012	15.20	16,185
2012	1,799,463.31	64,133	76,378	1,867,042	14.63	127,617
	92,274,545.94	47,873,360	57,013,831	42,642,679		2,925,337

PORTLAND GENERAL ELECTRIC

ACCOUNT 344 GENERATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2012

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 35-R2						
PROBABLE RETIREMENT YEAR.. 6-2040						
NET SALVAGE PERCENT.. -8						
1995	72,733,632.80	40,140,237	41,954,412	36,597,911	16.75	2,184,950
1996	2,123,390.86	1,123,698	1,174,485	1,118,778	17.17	65,159
1997	258,398.93	131,052	136,975	142,096	17.50	8,120
1998	64,086.56	30,911	32,308	36,905	17.97	2,054
1999	12,720.98	5,824	6,087	7,651	18.35	417
2000	371,327.88	160,895	168,167	232,867	18.65	12,486
2001	904,377.84	367,250	383,848	592,880	19.08	31,073
2002	12,242.68	4,652	4,862	8,360	19.35	432
2003	5,550,073.28	1,952,871	2,041,133	3,952,946	19.66	201,065
2004	227,635.73	73,361	76,677	169,170	19.99	8,463
2005	11,075.55	3,239	3,385	8,576	20.20	425
2007	83,411.99	18,927	19,782	70,303	20.68	3,400
2009	203,648.70	31,561	32,987	186,953	20.89	8,949
2010	54,621.69	6,312	6,597	52,394	20.86	2,512
2011	38,680,326.91	2,832,328	2,960,338	38,814,415	20.62	1,882,367
2012	2,259,959.22	60,531	63,267	2,377,489	19.62	121,177
	123,550,931.60	46,943,649	49,065,311	84,369,695		4,533,049

PORT WESTWARD - CT  
INTERIM SURVIVOR CURVE.. IOWA 35-R2  
PROBABLE RETIREMENT YEAR.. 6-2050  
NET SALVAGE PERCENT.. -10

2007	186,675,041.68	39,425,769	31,023,284	174,319,262	23.15	7,529,990
2008	23,907.68	4,237	3,334	22,964	23.43	980
2009	224,265.31	31,873	25,080	221,612	23.60	9,390
2010	241,997.74	25,422	20,004	246,193	23.68	10,397
2011	420,014.15	27,721	21,813	440,203	23.50	18,732
2012	487,706.86	11,803	9,288	527,190	22.23	23,715
	188,072,933.42	39,526,825	31,102,803	175,777,424		7,593,204

PORTLAND GENERAL ELECTRIC

ACCOUNT 344 GENERATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2012

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BEAVER UNIT 8 - CT						
INTERIM SURVIVOR CURVE.. IOWA 35-R2						
PROBABLE RETIREMENT YEAR.. 6-2030						
NET SALVAGE PERCENT.. -8						
2004	3,829,309.44	1,490,490	2,091,118	2,044,536	15.08	135,579
	3,829,309.44	1,490,490	2,091,118	2,044,536		135,579
	407,727,720.40	135,834,324	139,273,063	304,834,334		15,187,169
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						20.1 3.72

PORTLAND GENERAL ELECTRIC

ACCOUNT 344.01 GENERATORS - WIND

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2012

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTERIM SURVIVOR CURVE.. IOWA 30-R3						
PROBABLE RETIREMENT YEAR.. 6-2057						
NET SALVAGE PERCENT.. -9						
2007	217,804,389.04	48,312,281	48,605,690	188,801,094	21.53	8,769,210
2009	296,604,320.32	42,546,110	42,804,500	280,494,209	23.10	12,142,606
2010	345,974,265.03	35,750,213	35,967,330	341,144,619	23.88	14,285,788
	860,382,974.39	126,608,604	127,377,520	810,439,922		35,197,604
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						23.0 4.09



PORTLAND GENERAL ELECTRIC

ACCOUNT 345 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2012

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 40-R2.5						
NET SALVAGE PERCENT.. -5						
2000	101,329.88	36,047	44,966	61,430	24.40	2,518
2002	652,205.46	198,460	247,566	437,250	25.73	16,994
2004	650,876.96	163,816	204,350	479,071	26.96	17,770
2005	1,240,086.68	278,387	347,269	954,822	27.59	34,608
2006	430,758.47	84,670	105,620	346,676	28.22	12,285
2007	1,144,549.97	192,284	239,861	961,916	28.87	33,319
2008	381,401.66	53,183	66,342	334,129	29.40	11,365
2010	570,384.11	45,636	56,928	541,975	30.29	17,893
2012	1,994,771.22	34,769	43,372	2,051,138	29.53	69,459
	7,166,364.41	1,087,252	1,356,275	6,168,408		216,211

BEAVER - CT  
INTERIM SURVIVOR CURVE.. IOWA 40-R2.5  
PROBABLE RETIREMENT YEAR.. 6-2030  
NET SALVAGE PERCENT.. -8

1974	3,878,075.10	3,402,592	3,977,024	211,297	8.89	23,768
1977	6,071,124.37	5,120,872	5,985,388	571,427	9.95	57,430
1978	2,261.53	1,879	2,196	246	10.34	24
1979	15,409.91	12,655	14,791	1,851	10.56	175
1980	188,099.20	151,852	177,488	25,659	10.98	2,337
1981	79,687.02	63,169	73,833	12,229	11.42	1,071
1982	1,566.38	1,223	1,429	262	11.70	22
1983	8,585.02	6,592	7,705	1,567	11.99	131
1986	96,472.69	70,131	81,971	22,220	12.87	1,726
1987	14,645.49	10,446	12,210	3,608	13.11	275
1988	19,731.92	13,784	16,111	5,199	13.38	389
1989	42,236.30	28,838	33,706	11,909	13.67	871
1990	64,540.35	42,972	50,227	19,477	14.00	1,391
1991	105,003.28	68,269	79,794	33,609	14.21	2,365
1993	6.00	4	5	2	14.51	
1994	132,487.00	79,670	93,120	49,966	14.72	3,394
1995	7,808.13	4,545	5,312	3,120	14.97	208
1997	119,757.76	65,161	76,162	53,177	15.27	3,482
1998	6,462.28	3,391	3,963	3,016	15.35	196
2000	189,035.77	90,851	106,189	97,970	15.59	6,284
2003	101,935.61	41,108	48,048	62,043	15.94	3,892
2004	7,630.29	2,858	3,340	4,900	16.01	306
2007	1,441,545.68	394,822	461,477	1,095,393	16.19	67,659
2008	41,741.16	9,778	11,429	33,652	16.25	2,071

PORTLAND GENERAL ELECTRIC

ACCOUNT 345 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2012

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 40-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2030						
NET SALVAGE PERCENT.. -8						
2009	247,270.97	47,295	55,279	211,773	16.26	13,024
2010	394.00	57	67	359	16.26	22
2011	17,898.25	1,639	1,916	17,414	16.20	1,075
	12,901,411.46	9,736,453	11,380,180	2,553,344		193,588
COYOTE SPRINGS - CT						
INTERIM SURVIVOR CURVE.. IOWA 40-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2040						
NET SALVAGE PERCENT.. -8						
1995	10,614,210.66	5,435,919	6,774,512	4,688,836	19.40	241,693
1996	227,201.39	111,352	138,772	106,605	19.86	5,368
2003	4,293.08	1,392	1,735	2,902	22.15	131
2008	180,167.60	31,600	39,381	155,200	23.20	6,690
2009	45,567.53	6,442	8,028	41,185	23.24	1,772
2010	452,646.09	47,419	59,096	429,762	23.27	18,469
2011	13,417.39	881	1,098	13,393	23.19	578
2012	12,434.21	291	363	13,066	22.54	580
	11,549,937.95	5,635,296	7,022,985	5,450,948		275,281
PORT WESTWARD - CT						
INTERIM SURVIVOR CURVE.. IOWA 40-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2050						
NET SALVAGE PERCENT.. -10						
2007	8,172,596.53	1,517,488	1,877,955	7,111,901	27.07	262,723
2009	118,688.28	14,675	18,161	112,396	27.65	4,065
2010	617,790.07	56,064	69,382	610,188	27.80	21,949
	8,909,074.88	1,588,227	1,965,498	7,834,485		288,737

PORTLAND GENERAL ELECTRIC

ACCOUNT 345 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2012

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BEAVER UNIT 8 - CT						
INTERIM SURVIVOR CURVE.. IOWA 40-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2030						
NET SALVAGE PERCENT.. -8						
2004	23,715.72	8,883	9,658	15,955	16.01	997
2010	51,792.48	7,451	8,101	47,835	16.26	2,942
	75,508.20	16,334	17,759	63,790		3,939
	40,602,296.90	18,063,562	21,742,697	22,070,975		977,756
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					22.6	2.41

PORTLAND GENERAL ELECTRIC

ACCOUNT 345.01 ACCESSORY ELECTRIC EQUIPMENT - WIND

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2012

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTERIM SURVIVOR CURVE.. IOWA 30-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2057						
NET SALVAGE PERCENT.. -9						
2007	2,046,992.64	466,325	425,817	1,805,405	20.82	86,715
2009	6,259,439.29	938,816	857,264	5,965,525	21.94	271,902
2010	15,642,931.76	1,708,490	1,560,079	15,490,717	22.44	690,317
2011	22,853.73	1,544	1,410	23,501	22.71	1,035
2012	985,831.64	23,640	21,586	1,052,970	22.28	47,261
	24,958,049.06	3,138,815	2,866,156	24,338,117		1,097,230
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						22.2 4.40

PORTLAND GENERAL ELECTRIC

ACCOUNT 346 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2012

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						
PROBABLE RETIREMENT YEAR.. 6-2030						
NET SALVAGE PERCENT.. -8						
1929	127.72	130	138			
1937	43.00	42	46			
1938	42.00	41	45			
1939	67.75	66	73			
1942	118.32	114	128			
1946	65.64	62	71			
1947	89.75	85	97			
1948	81.12	76	88			
1951	80.62	75	87			
1953	77.22	71	83			
1954	86.08	78	93			
1956	543.65	491	587			
1959	689.90	610	745			
1961	106.98	93	116			
1963	119.97	103	130			
1969	123.36	101	133			
1971	347.91	282	376			
1973	12,627.39	10,020	13,393	244	14.26	17
1974	772,194.31	610,049	815,424	18,546	14.13	1,313
1975	368.20	288	385	13	14.31	1
1976	203.84	157	210	10	14.52	1
1977	1,014,337.08	773,850	1,034,369	61,115	14.75	4,143
1978	73,088.94	55,287	73,900	5,037	14.76	341
1979	91,985.34	68,885	92,075	7,269	14.81	491
1980	57,760.74	42,781	57,183	5,198	14.89	349
1981	631,777.18	462,067	617,623	64,696	15.01	4,310
1982	198,108.02	142,923	191,038	22,918	15.16	1,512
1983	9,478.67	6,734	9,001	1,236	15.35	81
1984	9,895.17	6,944	9,282	1,405	15.36	91
1986	5,475.60	3,730	4,986	928	15.52	60
1988	1,802.98	1,188	1,588	359	15.66	23
1990	57,630.41	36,548	48,852	13,389	15.82	846
1991	44,651.20	27,786	37,140	11,083	15.81	701
1992	214,085.01	129,872	173,594	57,618	16.00	3,601
1993	102,836.06	61,074	81,635	29,428	15.96	1,844
1994	61,140.59	35,301	47,185	18,847	16.10	1,171
1995	66,575.88	37,497	50,120	21,781	16.06	1,356
2000	367.44	172	230	167	16.32	10

PORTLAND GENERAL ELECTRIC

ACCOUNT 346 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2012

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						
PROBABLE RETIREMENT YEAR.. 6-2030						
NET SALVAGE PERCENT.. -8						
2008	72,961.00	16,949	22,655	56,143	16.42	3,419
2010	16,672.74	2,391	3,196	14,811	16.33	907
2012	784,329.00	26,090	34,873	812,202	15.76	51,536
	4,303,163.78	2,561,103	3,422,973	1,224,444		78,124
COYOTE SPRINGS - CT						
INTERIM SURVIVOR CURVE.. IOWA 55-R2						
PROBABLE RETIREMENT YEAR.. 6-2040						
NET SALVAGE PERCENT.. -8						
1995	1,388,156.38	645,409	903,891	595,318	23.15	25,716
1996	142,230.81	63,625	89,106	64,503	23.34	2,764
1997	20,989.53	9,031	12,648	10,021	23.41	428
1999	24,997.91	9,806	13,733	13,265	23.67	560
2000	19,615.24	7,309	10,236	10,948	23.73	461
2003	335,408.35	102,550	143,621	218,620	24.06	9,086
2004	11,499.12	3,241	4,539	7,880	24.07	327
2006	49,030.47	11,221	15,715	37,238	24.17	1,541
2008	16,213.69	2,749	3,850	13,661	24.15	566
2009	52,366.14	7,166	10,036	46,519	24.12	1,929
	2,060,507.64	862,107	1,207,375	1,017,973		43,378
PORT WESTWARD - CT						
INTERIM SURVIVOR CURVE.. IOWA 55-R2						
PROBABLE RETIREMENT YEAR.. 6-2050						
NET SALVAGE PERCENT.. -10						
2007	2,609,726.53	442,088	385,592	2,485,108	30.21	82,261
2009	105,324.92	12,084	10,540	105,318	30.06	3,504
2010	90,531.15	7,688	6,706	92,879	29.86	3,110
2012	71,183.50	1,378	1,202	77,100	27.91	2,762
	2,876,766.10	463,238	404,039	2,760,404		91,637

PORTLAND GENERAL ELECTRIC

ACCOUNT 346 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2012

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 55-R2						
PROBABLE RETIREMENT YEAR.. 6-2030						
NET SALVAGE PERCENT.. -8						
1992	72,960.54	44,260	63,839	14,959	16.00	935
2012	5,881.25	196	283	6,069	15.76	385
	78,841.79	44,456	64,122	21,028		1,320
	9,319,279.31	3,930,904	5,098,509	5,023,849		214,459
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 23.4						2.30

PORTLAND GENERAL ELECTRIC

ACCOUNT 346.01 MISCELLANEOUS POWER PLANT EQUIPMENT - WIND

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2012

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
1992	25,248.27	15,797	18,312	9,209	15.21	605
1993	5,313.90	3,196	3,705	2,087	15.84	132
2007	312,682.35	62,030	71,905	268,919	24.71	10,883
2009	197,648.16	25,788	29,894	185,542	25.74	7,208
2011	36,907.80	2,164	2,508	37,722	26.36	1,431
2012	269,753.50	5,616	6,510	287,521	25.68	11,196
	847,553.98	114,591	132,834	790,999		31,455

INTERIM SURVIVOR CURVE.. IOWA 35-R2.5  
PROBABLE RETIREMENT YEAR.. 6-2057  
NET SALVAGE PERCENT.. -9

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 25.1 3.71



PORTLAND GENERAL ELECTRIC

ACCOUNT 352 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2012

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 60-R2.5						
NET SALVAGE PERCENT.. -15						
1958	127,493.22	114,273	120,698	25,919	15.43	1,680
1959	219,829.60	194,760	205,711	47,093	15.94	2,954
1960	29,436.53	25,768	27,217	6,635	16.47	403
1961	79,178.38	68,464	72,314	18,741	16.99	1,103
1962	177,507.14	151,548	160,069	44,064	17.52	2,515
1963	107,739.61	90,770	95,874	28,027	18.07	1,551
1964	12,324.86	10,242	10,818	3,356	18.62	180
1966	752,091.82	611,315	645,687	219,219	19.29	11,364
1967	524,510.16	419,939	443,551	159,636	19.86	8,038
1968	453,069.63	357,062	377,138	143,892	20.44	7,040
1969	24,863.28	19,277	20,361	8,232	21.02	392
1970	126,937.02	96,783	102,225	43,753	21.60	2,026
1971	1,958.63	1,468	1,551	701	22.19	32
1972	28,789.33	21,186	22,377	10,731	22.79	471
1973	497,281.17	359,136	379,329	192,544	23.40	8,228
1974	108,012.39	76,516	80,818	43,396	24.00	1,808
1975	76,522.44	53,135	56,123	31,878	24.61	1,295
1976	48,447.02	32,944	34,796	20,918	25.23	829
1977	178,416.90	118,717	125,392	79,787	25.85	3,087
1978	76,568.38	49,821	52,622	35,432	26.48	1,338
1979	13,311.22	8,462	8,938	6,370	27.10	235
1980	9,732.09	6,038	6,377	4,815	27.74	174
1981	29,278.60	17,711	18,707	14,963	28.38	527
1982	381,444.38	224,770	237,408	201,253	29.02	6,935
1984	697,238.58	388,484	410,327	391,497	30.32	12,912
1985	45,115.18	24,395	25,767	26,115	30.98	843
1986	164,074.64	86,003	90,839	97,847	31.64	3,093
1987	62,189.56	31,554	33,328	38,190	32.30	1,182
1988	243,371.72	119,312	126,021	153,856	32.97	4,667
1989	1,806.42	859	907	1,170	33.32	35
1990	81,495.45	37,319	39,417	54,303	34.00	1,597
1991	156,295.26	68,786	72,654	107,086	34.68	3,088
1992	771,666.55	325,682	343,994	543,423	35.36	15,368
1993	99,227.74	40,053	42,305	71,807	36.06	1,991
1994	117,204.98	45,126	47,663	87,123	36.75	2,371
1995	1,230,221.29	450,599	475,935	938,819	37.45	25,069
1996	1,499,474.43	520,767	550,048	1,174,348	38.14	30,790
1997	119,297.98	39,127	41,327	95,866	38.85	2,468
1999	1,036,381.65	300,820	317,734	874,105	39.98	21,864
2000	49,058.67	13,258	14,003	42,414	40.69	1,042
2001	610,948.20	152,743	161,331	541,259	41.41	13,071
2002	6,698.55	1,545	1,632	6,071	41.85	145

PORTLAND GENERAL ELECTRIC

ACCOUNT 352 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2012

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 60-R2.5							
NET SALVAGE PERCENT.. -15							
2003	1,738.08	365	386	1,613	42.58	38	
2004	319,444.65	60,578	63,984	303,377	43.05	7,047	
2005	446,670.00	75,099	79,322	434,348	43.78	9,921	
2006	1,037,827.77	152,768	161,358	1,032,144	44.26	23,320	
2007	2,036,140.89	256,167	270,570	2,070,992	44.75	46,279	
2008	318,515.50	33,296	35,168	331,125	45.00	7,358	
2009	347,722.08	28,551	30,157	369,723	45.52	8,122	
2010	522,922.51	31,271	33,029	568,332	45.58	12,469	
2011	157,991.77	5,814	6,141	175,550	45.45	3,862	
2012	1,141,585.95	14,835	15,669	1,297,155	43.75	29,649	
	17,407,069.85	6,435,281	6,797,117	13,221,013		353,866	
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						37.4	2.03

PORTLAND GENERAL ELECTRIC

ACCOUNT 353 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2012

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 52-R2						
NET SALVAGE PERCENT.. -15						
1913	15,752.57	18,115	18,115			
1917	16.00	18	18			
1920	1,421.20	1,618	1,634			
1922	4,419.33	5,013	5,082			
1924	20,245.30	22,665	23,282			
1925	57,532.51	64,257	66,162			
1926	962.26	1,072	1,107			
1927	203.09	226	234			
1929	39.17	43	45			
1930	479.89	528	552			
1931	23,798.73	26,099	27,369			
1933	213.50	232	244	2	4.54	
1937	2,403.19	2,566	2,695	69	5.80	12
1938	342.42	364	382	12	6.15	2
1939	3,347.54	3,565	3,744	106	5.87	18
1949	5,951.72	5,998	6,299	545	8.96	61
1951	86,887.31	86,651	90,995	8,925	9.42	947
1952	37,095.64	36,649	38,486	4,174	9.92	421
1953	24,485.93	23,958	25,159	3,000	10.43	288
1954	26,086.93	25,446	26,722	3,278	10.47	313
1956	1,174.21	1,122	1,178	172	11.52	15
1957	576,732.01	548,501	575,996	87,246	11.61	7,515
1958	306,224.63	287,889	302,320	49,838	12.17	4,095
1959	686,768.91	642,253	674,447	115,337	12.29	9,385
1960	2,217.38	2,048	2,151	399	12.86	31
1961	1,198,430.66	1,093,047	1,147,838	230,357	13.44	17,140
1962	990,858.88	897,688	942,687	196,801	13.60	14,471
1963	1,016,093.25	908,164	953,688	214,819	14.19	15,139
1964	245,702.24	217,908	228,831	53,727	14.39	3,734
1965	24,775.08	21,653	22,738	5,753	15.00	384
1966	2,022,757.20	1,741,371	1,828,661	497,510	15.61	31,871
1967	716,531.72	611,087	641,719	182,292	15.85	11,501
1968	2,772,183.51	2,326,610	2,443,236	744,775	16.48	45,193
1969	613,668.89	509,600	535,145	170,574	16.74	10,190
1970	243,588.91	198,834	208,801	71,326	17.38	4,104
1971	29,829.39	24,061	25,267	9,037	17.67	511
1972	88,005.35	69,680	73,173	28,033	18.32	1,530
1973	348,076.98	271,956	285,588	114,701	18.64	6,153
1974	3,478,433.39	2,664,132	2,797,677	1,202,521	19.31	62,275
1975	1,780,470.12	1,343,596	1,410,947	636,594	19.65	32,397
1976	1,303,935.51	963,295	1,011,582	487,944	20.32	24,013
1977	1,228,151.86	892,480	937,217	475,158	20.68	22,977

PORTLAND GENERAL ELECTRIC

ACCOUNT 353 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2012

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 52-R2						
NET SALVAGE PERCENT.. -15						
1978	3,523,484.96	2,502,520	2,627,964	1,424,044	21.36	66,669
1979	53,382.12	37,227	39,093	22,296	21.75	1,025
1980	4,790,782.83	3,258,810	3,422,165	2,087,235	22.45	92,973
1981	303,643.41	202,390	212,535	136,655	22.85	5,981
1982	1,475,772.12	957,525	1,005,523	691,615	23.56	29,355
1983	59,205.88	37,557	39,440	28,647	23.98	1,195
1984	13,193,281.42	8,129,304	8,536,803	6,635,471	24.69	268,751
1985	23,179.73	13,928	14,626	12,031	25.13	479
1986	2,291,519.35	1,340,814	1,408,025	1,227,222	25.58	47,976
1987	144,666.27	81,885	85,990	80,376	26.31	3,055
1988	2,882,622.68	1,583,915	1,663,312	1,651,704	26.78	61,677
1989	3,496,144.41	1,861,522	1,954,835	2,065,731	27.26	75,779
1990	2,306,918.81	1,181,892	1,241,137	1,411,820	28.01	50,404
1991	3,801,334.70	1,879,760	1,973,987	2,397,548	28.50	84,124
1992	12,718,489.76	6,056,736	6,360,343	8,265,920	29.00	285,032
1993	2,100,818.07	961,061	1,009,236	1,406,705	29.52	47,653
1994	2,358,948.06	1,033,844	1,085,668	1,627,122	30.04	54,165
1995	18,001,493.20	7,535,425	7,913,155	12,788,562	30.58	418,200
1996	6,255,260.09	2,480,336	2,604,668	4,588,881	31.35	146,376
1997	2,439,495.67	917,372	963,357	1,842,063	31.90	57,745
1998	2,043,055.62	729,054	765,599	1,583,915	32.23	49,144
1999	4,759,817.25	1,596,157	1,676,168	3,797,622	32.80	115,781
2000	5,005,575.45	1,568,622	1,647,253	4,109,159	33.37	123,139
2001	12,941,997.97	3,765,474	3,954,227	10,929,071	33.95	321,917
2002	2,403,388.77	647,305	679,753	2,084,144	34.34	60,691
2003	1,055,916.29	259,618	272,632	941,672	34.94	26,951
2004	3,215,219.74	716,576	752,496	2,945,007	35.36	83,286
2005	1,304,559.52	259,842	272,867	1,227,376	35.79	34,294
2006	3,976,441.74	698,740	733,766	3,839,142	36.05	106,495
2007	34,588,842.35	5,226,720	5,488,720	34,288,449	36.34	943,546
2008	14,944,916.38	1,880,220	1,974,470	15,212,184	36.65	415,066
2009	10,716,855.25	1,069,756	1,123,380	11,201,004	36.82	304,210
2010	8,983,865.31	659,146	692,187	9,639,258	36.71	262,579
2011	17,376,319.70	797,312	837,279	19,145,489	36.09	530,493
2012	15,795,582.87	263,391	276,594	17,888,326	33.98	526,437
	241,319,092.06	78,753,814	82,698,466	194,818,490		6,029,329

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 32.3 2.50

PORTLAND GENERAL ELECTRIC

ACCOUNT 354 TOWERS AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2012

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-R3						
NET SALVAGE PERCENT.. -25						
1925	125,625.64	144,281	109,308	47,724	7.73	6,174
1928	35.20	40	30	14	8.09	2
1949	462.99	463	351	228	15.87	14
1950	23.97	24	18	12	16.24	1
1952	2,855.84	2,764	2,094	1,476	17.62	84
1953	1,723.89	1,654	1,253	902	18.02	50
1956	12,919.77	11,954	9,056	7,094	19.83	358
1957	3,389.55	3,104	2,352	1,885	20.26	93
1963	1,513,399.90	1,273,526	964,831	926,919	24.03	38,573
1964	3,587,257.30	2,979,217	2,257,072	2,227,000	24.50	90,898
1965	12,953.06	10,613	8,040	8,151	24.96	327
1967	8,191,191.36	6,475,137	4,905,602	5,333,387	26.45	201,640
1974	4,300,513.14	2,980,256	2,257,859	3,117,782	30.94	100,769
1977	41,956.23	27,182	20,593	31,852	32.99	966
1980	3,065,867.36	1,843,353	1,396,535	2,435,799	35.07	69,455
1984	18,472,787.85	9,871,396	7,478,628	15,612,357	38.17	409,022
1985	271.95	141	107	233	38.73	6
1986	2,679,489.81	1,340,415	1,015,506	2,333,856	39.72	58,758
1987	94,829.91	45,945	34,808	83,729	40.29	2,078
1988	718,077.72	334,265	253,241	644,356	41.29	15,606
1990	684,995.11	294,719	223,281	632,963	42.86	14,768
1993	3,377.00	1,276	967	3,254	45.02	72
1994	62,376.69	22,502	17,048	60,923	45.60	1,336
1995	1,819,485.09	620,899	470,397	1,803,959	46.60	38,712
1996	3,097.22	1,003	760	3,112	47.20	66
1997	9,945.00	3,026	2,293	10,138	48.19	210
2003	5,696.73	1,082	820	6,301	53.00	119
2005	27,704.72	4,183	3,169	31,462	54.61	576
2006	3,796.64	500	379	4,367	55.23	79
2007	1,302,002.42	145,824	110,476	1,517,027	55.85	27,163
2008	23,923.88	2,195	1,663	28,242	56.85	497
2009	19,619.59	1,408	1,067	23,457	57.48	408
2010	14,395.20	741	561	17,433	58.11	300
2012	2,243.83	24	18	2,787	58.32	48
	46,808,291.56	28,445,112	21,550,183	36,960,181		1,079,228

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 34.2 2.31

PORTLAND GENERAL ELECTRIC

ACCOUNT 355 POLES AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2012

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-R1						
NET SALVAGE PERCENT.. -80						
1956	86,675.87	127,809	138,234	17,783	12.47	1,426
1957	22,825.12	33,291	36,006	5,079	12.99	391
1958	140,853.88	203,134	219,703	33,834	13.52	2,503
1959	192,703.51	276,522	299,077	47,789	13.61	3,511
1961	1,383,351.70	1,949,198	2,108,190	381,843	14.29	26,721
1963	347,387.41	479,728	518,858	106,439	15.02	7,086
1964	56,232.48	76,582	82,829	18,389	15.60	1,179
1967	177,440.12	233,987	253,073	66,319	16.61	3,993
1969	2,193.12	2,816	3,046	902	17.48	52
1974	3,228.81	3,849	4,163	1,649	19.64	84
1980	213,030.68	228,079	246,683	136,772	22.14	6,178
1982	194,758.69	199,963	216,274	134,292	22.97	5,846
1983	9,882.98	9,919	10,728	7,061	23.41	302
1984	94,233.07	92,341	99,873	69,747	23.85	2,924
1985	49,600.91	47,391	51,257	38,025	24.31	1,564
1986	159,913.32	148,758	160,892	126,952	24.78	5,123
1987	9,467.03	8,604	9,306	7,735	25.01	309
1988	24,011.74	21,178	22,905	20,316	25.50	797
1989	8,639.27	7,382	7,984	7,567	26.00	291
1991	7,514.24	6,049	6,542	6,984	26.58	263
1992	57,736.76	44,740	48,389	55,537	27.12	2,048
1993	4,827.52	3,610	3,904	4,786	27.45	174
1998	1,222,771.32	734,030	793,903	1,407,085	28.98	48,554
1999	0.03					
2000	28,334.86	15,173	16,411	34,592	29.52	1,172
2007	10,747,747.12	3,010,229	3,255,766	16,090,179	29.84	539,215
2008	2,190,151.42	521,563	564,106	3,378,167	29.51	114,475
2010	89,529.41	13,134	14,205	146,948	28.17	5,216
2011	1,328,674.41	127,234	137,612	2,254,002	26.67	84,515
2012	1,606,638.94	61,599	66,624	2,825,326	22.97	123,001
	20,460,355.74	8,687,892	9,396,543	27,432,097		988,913

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 27.7 4.83

PORTLAND GENERAL ELECTRIC

ACCOUNT 356 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2012

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 60-R2.5						
NET SALVAGE PERCENT.. -35						
1925	709,920.60	897,247	958,393			
1935	292.72	358	395			
1943	69.20	82	93			
1952	259.36	288	350			
1953	315.96	348	427			
1956	101,558.11	109,217	137,103			
1957	137,452.75	146,241	185,561			
1958	315,803.42	332,285	426,335			
1959	89,339.29	92,916	120,608			
1961	1,514,219.82	1,537,032	2,044,197			
1963	3,053,450.02	3,019,893	4,122,158			
1964	657,908.89	641,797	888,177			
1965	10,436.27	10,038	14,089			
1967	9,359,437.77	8,796,655	12,635,241			
1969	2,833.11	2,579	3,825			
1970	4,317.93	3,865	5,829			
1974	1,664,252.74	1,383,993	2,246,741			
1977	18,204.00	14,219	23,378	1,197	25.85	46
1978	24,983.45	19,083	31,375	2,353	26.48	89
1980	2,377,231.86	1,731,397	2,846,621	362,642	27.74	13,073
1983	7,287.07	4,905	8,064	1,774	29.67	60
1984	16,923,324.11	11,069,123	18,198,946	4,647,542	30.32	153,283
1985	11,328.21	7,191	11,823	3,470	30.98	112
1986	2,892,071.40	1,779,578	2,925,836	978,460	31.64	30,925
1987	127.50	76	125	47	32.30	1
1991	1,821.65	941	1,547	912	34.68	26
1992	369,927.74	183,281	301,336	198,066	35.36	5,601
1993	17,150.31	8,127	13,362	9,791	36.06	272
1994	1,516.51	685	1,126	921	36.75	25
1995	1,812,466.82	779,315	1,281,286	1,165,544	37.45	31,123
1998	5,769,616.29	2,100,688	3,453,779	4,335,203	39.26	110,423
2000	28,334.82	8,989	14,779	23,473	40.69	577
2005	823,628.22	162,560	267,268	844,630	43.78	19,293
2007	8,425,089.75	1,244,302	2,045,779	9,328,092	44.75	208,449
2008	4,646,848.42	570,238	937,539	5,335,706	45.00	118,571
2009	10,675,232.89	1,028,986	1,691,774	12,719,790	45.52	279,433
2011	297,723.90	12,862	21,147	380,780	45.45	8,378
2012	1,384,166.24	21,115	34,715	1,833,909	43.75	41,918
	74,129,949.12	37,722,495	57,901,127	42,174,304		1,021,678

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 41.3 1.38

PORTLAND GENERAL ELECTRIC

ACCOUNT 359 ROADS AND TRAILS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
 RELATED TO ORIGINAL COST AT DECEMBER 31, 2012

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 60-R4						
NET SALVAGE PERCENT.. 0						
1977	53,039.00	31,823	27,290	25,749	23.67	1,088
1984	244,556.99	119,882	102,806	141,751	29.64	4,782
1985	3.59	2	2	2	30.30	
1986	41,771.74	19,148	16,421	25,351	31.31	810
	339,371.32	170,855	146,519	192,853		6,680
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						28.9 1.97



PORTLAND GENERAL ELECTRIC

ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2012

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	16,433.52	19,416	17,944	2,598	5.77	450
1914	139.64	165	152	23	5.67	4
1918	2,645.67	3,094	2,859	448	6.51	69
1920	30.23	35	32	6	7.50	1
1921	127.11	147	136	23	7.50	3
1922	490.26	560	518	95	8.51	11
1923	810.21	925	855	158	8.54	19
1924	3,660.49	4,171	3,855	721	8.58	84
1925	2,120.18	2,412	2,229	421	8.65	49
1926	96.40	109	101	20	8.74	2
1927	285.85	321	297	60	9.73	6
1928	2,071.56	2,319	2,143	446	9.84	45
1930	58,835.63	65,528	60,560	12,985	10.09	1,287
1931	210.00	233	215	48	10.24	5
1932	62.85	69	64	15	11.25	1
1935	673.05	730	675	166	11.79	14
1937	17,714.26	19,058	17,613	4,530	12.22	371
1938	25.00	27	25	6	13.22	
1939	30.00	32	30	8	13.46	1
1940	3,808.69	4,004	3,700	1,061	13.71	77
1941	8,389.24	8,773	8,108	2,379	13.97	170
1942	1,150.86	1,197	1,106	333	14.25	23
1943	2,387.96	2,469	2,282	703	14.54	48
1944	4,995.04	5,132	4,743	1,501	14.83	101
1945	916.69	936	865	281	15.14	19
1946	3,066.15	3,109	2,873	960	15.47	62
1947	5,817.56	5,811	5,370	1,902	16.47	115
1948	40,748.59	40,412	37,348	13,588	16.80	809
1949	90,000.59	88,583	81,867	30,634	17.15	1,786
1950	37,989.25	37,097	34,284	13,203	17.50	754
1951	63,888.31	61,884	57,192	22,668	17.87	1,268
1952	53,787.66	51,663	47,746	19,489	18.24	1,068
1953	104,253.45	99,249	91,724	38,593	18.62	2,073
1954	55,909.71	52,737	48,739	21,148	19.02	1,112
1955	45,220.94	42,253	39,049	17,477	19.42	900
1956	84,846.61	78,504	72,552	33,506	19.83	1,690
1957	181,878.32	166,555	153,927	73,421	20.26	3,624
1958	156,325.30	141,631	130,893	64,514	20.69	3,118
1959	69,241.77	61,591	56,921	29,631	21.68	1,367
1960	83,790.98	73,684	68,097	36,642	22.13	1,656
1961	164,953.93	143,345	132,477	73,715	22.58	3,265
1962	263,140.21	225,906	208,778	120,147	23.03	5,217

PORTLAND GENERAL ELECTRIC

ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2012

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						
1963	182,566.28	154,771	143,036	85,172	23.49	3,626
1964	167,948.16	140,510	129,857	80,078	23.96	3,342
1965	66,118.79	54,565	50,428	32,220	24.45	1,318
1966	175,045.29	142,443	131,643	87,164	24.93	3,496
1967	161,604.95	129,607	119,780	82,226	25.42	3,235
1968	84,833.19	67,008	61,927	44,114	25.92	1,702
1969	324,257.82	252,110	232,995	172,327	26.43	6,520
1970	211,338.59	161,674	149,416	114,757	26.94	4,260
1971	365,488.16	274,938	254,092	202,768	27.46	7,384
1972	259,028.00	191,454	176,938	146,847	27.99	5,246
1973	336,412.43	244,151	225,640	194,876	28.53	6,831
1974	584,173.43	416,078	384,531	345,686	29.07	11,892
1975	580,531.89	405,502	374,757	350,908	29.61	11,851
1976	240,946.52	164,898	152,396	148,787	30.17	4,932
1977	91,138.09	61,063	56,433	57,490	30.73	1,871
1978	757,827.37	496,756	459,092	488,192	31.29	15,602
1979	306,145.29	196,163	181,290	201,392	31.86	6,321
1980	374,387.16	234,226	216,467	251,517	32.44	7,753
1981	229,797.45	140,234	129,602	157,645	33.02	4,774
1982	42,592.10	25,332	23,411	29,829	33.60	888
1983	10,674.04	6,180	5,711	7,632	34.19	223
1984	63,571.09	35,783	33,070	46,394	34.79	1,334
1985	346,273.49	189,238	174,890	257,952	35.40	7,287
1986	641,249.27	341,946	316,020	485,542	35.61	13,635
1987	116,959.60	60,395	55,816	90,384	36.23	2,495
1988	112,571.01	56,201	51,940	88,774	36.85	2,409
1989	345,995.60	166,683	154,045	278,450	37.48	7,429
1990	279,938.98	129,892	120,044	229,880	38.11	6,032
1991	1,197,011.45	534,017	493,528	1,002,736	38.74	25,884
1992	579,167.17	249,331	230,427	493,532	39.02	12,648
1993	1,123,040.45	462,693	427,612	976,189	39.67	24,608
1994	467,773.33	183,893	169,950	414,767	40.32	10,287
1995	3,328,221.51	1,252,243	1,157,299	3,002,978	40.64	73,892
1996	2,578,648.09	919,933	850,184	2,373,126	41.31	57,447
1997	979,487.80	332,046	306,870	917,490	41.65	22,029
1998	825,840.09	263,443	243,469	788,831	42.32	18,640
1999	2,192,078.62	658,446	608,523	2,131,575	42.68	49,943
2000	426,632.63	119,350	110,301	422,990	43.36	9,755
2001	273,340.47	71,137	65,743	275,933	43.75	6,307
2002	189,749.07	45,587	42,131	195,055	44.14	4,419
2003	1,149,116.37	252,518	233,372	1,203,023	44.55	27,004
2004	851,431.38	169,222	156,392	907,897	44.97	20,189

PORTLAND GENERAL ELECTRIC

ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2012

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						
2005	1,050,921.99	186,276	172,153	1,141,499	45.41	25,138
2006	3,653,232.18	569,904	526,694	4,039,846	45.58	88,632
2007	1,338,319.87	179,335	165,738	1,507,162	45.78	32,922
2008	968,411.08	107,857	99,679	1,110,835	46.01	24,143
2009	850,257.29	75,141	69,444	993,378	46.00	21,595
2010	1,085,017.70	70,526	65,179	1,291,093	45.58	28,326
2011	2,239,075.09	90,683	83,807	2,715,037	44.80	60,604
2012	383,029.74	5,650	5,222	473,565	42.05	11,262
	36,822,187.13	13,254,908	12,249,928	33,777,806		842,106
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						40.1 2.29

PORTLAND GENERAL ELECTRIC

ACCOUNT 362 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2012

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 54-S0						
NET SALVAGE PERCENT.. -20						
1913	4,832.28	5,597	4,804	995	3.59	277
1919	5,950.98	6,744	5,789	1,352	5.50	246
1920	230.99	262	225	52	5.54	9
1921	1,000.49	1,131	971	230	5.59	41
1922	591.37	662	568	142	6.58	22
1923	43,383.39	48,458	41,593	10,467	6.65	1,574
1924	63,636.86	70,958	60,905	15,459	6.74	2,294
1925	3,409.64	3,759	3,226	866	7.73	112
1926	2,713.71	2,986	2,563	693	7.84	88
1927	6,509.86	7,146	6,134	1,678	7.96	211
1928	21,345.81	23,376	20,064	5,551	8.09	686
1929	141.87	154	132	38	9.09	4
1930	85,424.53	92,176	79,117	23,392	9.25	2,529
1931	250.00	269	231	69	9.41	7
1932	148.61	159	136	42	9.59	4
1933	45.14	48	41	13	10.59	1
1934	14.18	15	13	4	10.79	
1935	239.33	252	216	71	10.99	6
1936	1,736.15	1,817	1,560	523	11.22	47
1937	34,184.59	35,615	30,569	10,453	11.46	912
1938	140.50	146	125	44	11.71	4
1939	72.68	74	64	23	12.71	2
1940	48,426.32	49,290	42,307	15,805	12.97	1,219
1941	94,694.39	95,872	82,289	31,344	13.25	2,366
1942	5,876.76	5,917	5,079	1,973	13.53	146
1943	48,883.51	48,923	41,992	16,668	13.83	1,205
1944	124,874.37	124,195	106,599	43,250	14.15	3,057
1945	1,352.45	1,336	1,147	476	14.47	33
1946	28,658.14	28,131	24,145	10,245	14.80	692
1947	93,036.79	90,677	77,830	33,814	15.15	2,232
1948	198,424.20	191,964	164,767	73,342	15.50	4,732
1949	606,587.05	582,396	499,883	228,021	15.87	14,368
1950	636,996.67	606,778	520,810	243,586	16.24	14,999
1951	783,349.23	739,983	635,143	304,876	16.62	18,344
1952	560,182.65	524,600	450,275	221,944	17.02	13,040
1953	534,898.38	496,493	426,150	215,728	17.42	12,384
1954	816,516.27	756,617	649,420	330,400	17.26	19,143
1955	242,264.10	222,340	190,839	99,878	17.68	5,649
1956	675,730.43	613,915	526,936	283,941	18.13	15,661
1957	1,095,007.61	984,456	844,979	469,030	18.58	25,244
1958	1,288,346.34	1,145,907	983,556	562,460	19.03	29,556
1959	936,713.63	829,891	712,313	411,743	18.96	21,716

PORTLAND GENERAL ELECTRIC

ACCOUNT 362 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2012

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 54-S0						
NET SALVAGE PERCENT.. -20						
1960	1,025,814.86	898,368	771,088	459,890	19.44	23,657
1961	734,257.45	635,280	545,274	335,835	19.93	16,851
1962	2,286,512.20	1,953,596	1,676,812	1,067,003	20.43	52,227
1963	1,884,634.85	1,600,733	1,373,943	887,619	20.43	43,447
1964	991,257.66	830,753	713,053	476,456	20.94	22,753
1965	600,197.87	499,485	428,718	291,519	20.99	13,888
1966	3,530,088.76	2,895,802	2,485,528	1,750,579	21.52	81,347
1967	2,232,425.55	1,803,978	1,548,392	1,130,519	22.07	51,224
1968	1,263,058.02	1,011,709	868,371	647,299	22.17	29,197
1969	1,912,448.61	1,507,315	1,293,760	1,001,178	22.73	44,047
1970	2,654,631.39	2,071,250	1,777,797	1,407,761	22.86	61,582
1971	3,068,405.64	2,368,318	2,032,777	1,649,310	23.02	71,647
1972	2,593,123.72	1,966,003	1,687,462	1,424,286	23.60	60,351
1973	3,290,104.97	2,464,025	2,114,924	1,833,202	23.79	77,058
1974	6,853,730.19	5,066,277	4,348,492	3,875,984	24.00	161,499
1975	4,441,940.63	3,218,453	2,762,466	2,567,863	24.61	104,342
1976	2,510,257.36	1,792,324	1,538,389	1,473,920	24.85	59,313
1977	2,444,624.23	1,718,473	1,475,001	1,458,548	25.10	58,109
1978	4,724,596.63	3,266,775	2,803,942	2,865,574	25.38	112,907
1979	3,633,904.04	2,469,020	2,119,212	2,241,473	25.67	87,319
1980	3,598,112.37	2,399,797	2,059,796	2,257,939	25.98	86,911
1981	5,625,751.10	3,679,241	3,157,970	3,592,931	26.30	136,613
1982	1,709,218.59	1,094,857	939,739	1,111,323	26.64	41,716
1983	1,291,544.19	809,333	694,668	855,185	26.99	31,685
1984	310,320.00	189,990	163,072	209,312	27.36	7,650
1985	222,006.94	133,337	114,446	151,962	27.45	5,536
1986	315,288.24	184,481	158,344	220,002	27.85	7,900
1987	333,198.03	190,643	163,633	236,205	27.98	8,442
1988	1,153,289.59	640,768	549,985	833,963	28.41	29,355
1989	3,833,819.13	2,075,783	1,781,688	2,818,895	28.58	98,632
1990	8,912,037.83	4,668,125	4,006,750	6,687,695	29.05	230,213
1991	7,599,918.42	3,863,191	3,315,858	5,804,044	29.26	198,361
1992	3,395,029.68	1,670,355	1,433,701	2,640,335	29.50	89,503
1993	6,076,614.34	2,886,149	2,477,242	4,814,695	29.76	161,784
1994	7,197,710.17	3,291,657	2,825,298	5,811,954	30.04	193,474
1995	18,361,197.75	8,059,831	6,917,922	15,115,515	30.34	498,204
1996	26,776,634.41	11,239,760	9,647,322	22,484,639	30.67	733,115
1997	17,002,768.59	6,831,032	5,863,218	14,540,104	30.80	472,081
1998	9,255,990.73	3,527,643	3,027,850	8,079,339	31.16	259,286
1999	14,412,436.17	5,205,772	4,468,224	12,826,699	31.35	409,145
2000	12,016,107.34	4,092,206	3,512,426	10,906,903	31.55	345,702
2001	10,276,948.73	3,275,469	2,811,404	9,520,934	31.79	299,495

PORTLAND GENERAL ELECTRIC

ACCOUNT 362 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2012

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 54-S0						
NET SALVAGE PERCENT.. -20						
2002	4,363,139.46	1,292,187	1,109,111	4,126,656	32.05	128,757
2003	16,334,151.99	4,469,024	3,835,857	15,765,125	32.17	490,057
2004	18,965,681.85	4,738,386	4,067,056	18,691,762	32.32	578,334
2005	6,333,479.71	1,425,033	1,223,136	6,377,040	32.50	196,217
2006	6,700,187.01	1,333,069	1,144,201	6,896,023	32.71	210,823
2007	14,529,772.18	2,503,770	2,149,039	15,286,688	32.81	465,916
2008	10,660,632.61	1,537,690	1,319,832	11,472,927	32.95	348,192
2009	13,131,419.60	1,511,164	1,297,064	14,460,640	33.00	438,201
2010	18,785,515.31	1,582,492	1,358,286	21,184,332	33.09	640,203
2011	27,164,377.52	1,417,981	1,217,083	31,380,170	32.98	951,491
2012	26,107,433.80	469,934	403,354	30,925,567	32.72	945,158
	384,524,570.26	140,769,572	120,825,481	340,604,004		11,185,779
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						30.4 2.91

PORTLAND GENERAL ELECTRIC

ACCOUNT 364 POLES, TOWERS AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2012

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 43-R1						
NET SALVAGE PERCENT.. -65						
1910	5,665.02	9,347	9,347			
1911	5,934.37	9,792	9,792			
1912	2,952.31	4,871	4,871			
1913	1,486.71	2,453	2,453			
1914	400.57	661	661			
1920	1,818.01	3,000	3,000			
1925	2,573.40	4,246	4,246			
1928	2,774.88	4,565	4,579			
1930	1,665.33	2,698	2,748			
1938	313.23	493	517			
1939	74.98	117	124			
1940	1,128.51	1,755	1,862			
1941	193.00	298	318			
1942	2,383.60	3,688	3,933			
1943	7,063.54	10,854	11,655			
1944	12,469.26	19,027	20,574			
1945	19,054.17	29,075	31,439			
1946	50,333.44	76,215	83,050			
1947	98,255.73	147,596	162,122			
1948	118,591.87	177,948	195,677			
1949	162,510.33	241,784	268,142			
1950	141,911.33	209,287	234,154			
1951	211,037.05	310,535	348,211			
1952	181,558.72	264,612	299,572			
1953	214,151.04	311,159	353,349			
1954	214,428.81	308,379	353,808			
1955	321,582.00	460,676	530,610			
1956	406,029.93	575,353	669,949			
1957	279,081.82	393,577	460,485			
1958	480,093.49	669,212	792,154			
1959	522,615.48	724,345	862,316			
1960	532,232.44	728,453	878,184			
1961	675,121.78	917,896	1,113,951			
1962	494,945.11	668,109	816,659			
1963	871,731.58	1,160,467	1,438,357			
1964	573,871.88	757,700	946,889			
1965	553,813.52	724,820	913,792			
1966	559,153.19	724,981	922,603			
1967	853,219.38	1,088,943	1,407,812			
1968	1,912,814.65	2,415,713	3,135,811	20,333	13.64	1,491
1969	905,485.36	1,130,847	1,467,940	26,111	13.97	1,869
1970	1,381,963.64	1,705,620	2,214,047	66,193	14.32	4,622

PORTLAND GENERAL ELECTRIC

ACCOUNT 364 POLES, TOWERS AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2012

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 43-R1						
NET SALVAGE PERCENT.. -65						
1971	1,346,354.74	1,641,011	2,130,179	91,306	14.68	6,220
1972	1,335,604.58	1,606,532	2,085,422	118,326	15.06	7,857
1973	2,308,920.03	2,738,806	3,555,214	254,504	15.45	16,473
1974	2,790,308.74	3,261,480	4,233,692	370,317	15.85	23,364
1975	2,027,441.81	2,333,332	3,028,873	316,406	16.26	19,459
1976	1,922,399.28	2,176,598	2,825,418	346,541	16.69	20,763
1977	1,874,247.14	2,085,896	2,707,679	384,829	17.13	22,465
1978	2,183,289.99	2,386,249	3,097,564	504,864	17.58	28,718
1979	2,564,222.67	2,749,706	3,569,364	661,603	18.05	36,654
1980	3,385,390.11	3,558,214	4,618,879	967,015	18.52	52,215
1981	4,417,389.08	4,568,552	5,930,388	1,358,304	18.75	72,443
1982	5,210,813.75	5,270,478	6,841,551	1,756,292	19.25	91,236
1983	3,999,250.50	3,951,339	5,129,190	1,469,573	19.76	74,371
1984	3,093,179.77	2,996,410	3,889,607	1,214,140	20.04	60,586
1985	3,024,346.78	2,854,378	3,705,237	1,284,935	20.58	62,436
1986	2,741,734.15	2,529,743	3,283,832	1,240,029	20.89	59,360
1987	4,275,025.60	3,831,620	4,973,785	2,080,007	21.45	96,970
1988	5,629,175.58	4,915,284	6,380,477	2,907,663	21.80	133,379
1989	3,351,699.62	2,845,895	3,694,226	1,836,078	22.16	82,856
1990	4,906,014.46	4,043,414	5,248,712	2,846,212	22.55	126,218
1991	4,709,007.19	3,759,059	4,879,594	2,890,268	22.94	125,993
1992	6,467,960.77	4,988,156	6,475,071	4,197,064	23.36	179,669
1993	6,223,010.77	4,624,693	6,003,264	4,264,704	23.79	179,265
1994	7,756,112.06	5,540,075	7,191,512	5,606,073	24.24	231,274
1995	10,066,401.37	6,917,883	8,980,029	7,629,533	24.52	311,156
1996	13,204,190.94	8,699,515	11,292,747	10,494,168	24.82	422,811
1997	11,524,968.05	7,222,352	9,375,257	9,640,940	25.31	380,914
1998	9,085,406.36	5,434,209	7,054,088	7,936,832	25.50	311,248
1999	7,914,829.30	4,478,092	5,812,963	7,246,505	25.87	280,112
2000	9,158,769.34	4,893,256	6,351,883	8,760,086	26.11	335,507
2001	13,476,185.36	6,750,760	8,763,089	13,472,617	26.38	510,713
2002	11,886,901.90	5,560,396	7,217,890	12,395,498	26.54	467,050
2003	6,755,110.59	2,922,463	3,793,618	7,352,314	26.73	275,059
2004	16,531,680.57	6,562,912	8,519,245	18,758,028	26.83	699,144
2005	11,451,195.34	4,109,548	5,334,560	13,559,912	26.98	502,591
2006	13,656,526.42	4,380,467	5,686,237	16,847,032	26.94	625,354
2007	13,345,663.09	3,743,458	4,859,342	17,161,002	26.86	638,906
2008	15,488,491.93	3,703,066	4,806,910	20,749,102	26.56	781,216
2009	15,558,650.65	3,029,269	3,932,261	21,739,513	26.17	830,704



PORTLAND GENERAL ELECTRIC

ACCOUNT 364 POLES, TOWERS AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2012

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 43-R1						
NET SALVAGE PERCENT.. -65						
2010	13,971,949.96	2,056,392	2,669,380	20,384,337	25.51	799,072
2011	13,508,595.98	1,301,688	1,689,707	20,599,476	24.21	850,866
2012	18,291,324.45	706,228	916,747	29,263,938	20.87	1,402,201
	325,204,225.23	180,730,041	233,516,446	303,070,525		12,242,850
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						24.8 3.76

PORTLAND GENERAL ELECTRIC

ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2012

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 46-S0.5						
NET SALVAGE PERCENT.. -75						
1910	2,182.88	3,820	3,820			
1911	739.06	1,293	1,293			
1912	990.47	1,733	1,733			
1913	452.39	792	792			
1914	528.03	924	924			
1915	470.88	824	824			
1916	106.84	187	187			
1917	430.25	753	753			
1918	375.19	657	657			
1919	236.19	413	413			
1920	860.64	1,506	1,506			
1921	1,012.67	1,768	1,772			
1922	3,560.30	6,202	6,231			
1923	2,527.60	4,394	4,423			
1924	2,811.14	4,833	4,919			
1925	6,729.12	11,540	11,776			
1926	4,290.65	7,339	7,509			
1927	5,824.02	9,934	10,192			
1928	3,550.23	6,038	6,213			
1929	799.45	1,355	1,399			
1930	2,215.37	3,742	3,877			
1933	18.64	31	33			
1935	357.31	586	625			
1937	246.99	405	432			
1938	4,194.07	6,835	7,340			
1939	8,509.03	13,790	14,891			
1940	9,825.84	15,833	17,195			
1941	5,020.81	8,041	8,786			
1942	2,287.31	3,640	4,003			
1943	5,093.43	8,053	8,914			
1944	7,847.19	12,324	13,733			
1945	5,435.25	8,540	9,512			
1946	22,465.04	35,033	39,314			
1947	54,538.75	84,391	95,443			
1948	82,493.30	126,635	144,363			
1949	82,228.34	126,099	143,900			
1950	102,492.39	155,829	178,802	560	9.44	59
1951	160,572.08	241,942	277,610	3,391	9.93	341
1952	141,393.74	212,575	243,914	3,525	9.92	355
1953	162,704.61	242,251	277,965	6,768	10.43	649
1954	221,707.85	326,842	375,026	12,963	10.94	1,185
1955	323,504.66	475,269	545,335	20,798	10.99	1,892

PORTLAND GENERAL ELECTRIC

ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2012

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 46-S0.5						
NET SALVAGE PERCENT.. -75						
1956	559,526.42	813,300	933,200	45,971	11.52	3,991
1957	524,080.25	758,475	870,292	46,848	11.61	4,035
1958	603,325.49	863,133	990,379	65,441	12.17	5,377
1959	760,169.52	1,081,797	1,241,279	89,018	12.29	7,243
1960	736,454.54	1,041,991	1,195,605	93,190	12.44	7,491
1961	987,250.90	1,379,041	1,582,344	145,345	13.02	11,163
1962	720,208.10	999,217	1,146,525	113,839	13.20	8,624
1963	1,050,586.15	1,446,920	1,660,230	178,296	13.40	13,306
1964	814,364.62	1,105,907	1,268,944	156,194	14.00	11,157
1965	741,968.54	999,153	1,146,452	151,993	14.23	10,681
1966	768,036.30	1,024,983	1,176,090	167,974	14.48	11,600
1967	1,403,665.71	1,855,330	2,128,850	327,565	14.74	22,223
1968	4,542,802.97	5,943,349	6,819,539	1,130,366	15.02	75,257
1969	1,375,018.97	1,779,446	2,041,778	364,505	15.32	23,793
1970	1,569,538.66	1,996,296	2,290,597	456,096	15.98	28,542
1971	1,934,271.58	2,430,412	2,788,712	596,263	16.30	36,581
1972	1,572,546.98	1,950,587	2,238,150	513,807	16.64	30,878
1973	3,149,434.38	3,875,143	4,446,431	1,065,079	16.68	63,854
1974	3,192,166.04	3,871,299	4,442,020	1,144,271	17.06	67,073
1975	2,317,980.73	2,768,538	3,176,686	879,780	17.45	50,417
1976	2,051,398.93	2,411,009	2,766,449	823,499	17.85	46,134
1977	2,234,437.19	2,581,948	2,962,588	947,677	18.26	51,899
1978	2,572,477.05	2,935,196	3,367,913	1,133,922	18.41	61,593
1979	3,285,795.57	3,678,941	4,221,304	1,528,838	18.86	81,062
1980	2,950,456.15	3,238,421	3,715,841	1,447,457	19.32	74,920
1981	3,209,069.66	3,467,239	3,978,392	1,637,480	19.52	83,887
1982	3,308,969.06	3,497,001	4,012,542	1,778,154	20.01	88,863
1983	2,664,901.05	2,765,501	3,173,201	1,490,376	20.25	73,599
1984	2,410,281.00	2,452,340	2,813,873	1,404,119	20.52	68,427
1985	2,755,012.04	2,731,250	3,133,901	1,687,370	21.04	80,198
1986	2,797,673.59	2,711,365	3,111,084	1,784,845	21.35	83,599
1987	3,280,701.82	3,103,708	3,561,268	2,179,960	21.67	100,598
1988	4,099,687.66	3,779,502	4,336,690	2,837,763	22.01	128,931
1989	6,059,770.65	5,432,736	6,233,650	4,370,949	22.37	195,393
1990	8,717,921.02	7,585,463	8,703,740	6,552,622	22.75	288,027
1991	8,575,790.71	7,227,676	8,293,206	6,714,428	23.14	290,165
1992	12,053,793.64	9,817,212	11,264,501	9,829,638	23.55	417,394
1993	11,363,005.34	8,918,539	10,233,342	9,651,917	23.98	402,499
1994	14,038,314.15	10,588,398	12,149,378	12,417,672	24.42	508,504
1995	17,027,719.39	12,360,422	14,182,640	15,615,869	24.69	632,477
1996	21,929,945.55	15,197,452	17,437,916	20,939,489	25.17	831,922
1997	18,960,185.35	12,548,799	14,398,789	18,781,535	25.48	737,109

PORTLAND GENERAL ELECTRIC

ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2012

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 46-S0.5						
NET SALVAGE PERCENT.. -75						
1998	16,099,241.78	10,091,810	11,579,581	16,594,092	25.98	638,726
1999	17,104,393.68	10,141,195	11,636,247	18,296,442	26.34	694,626
2000	34,044,459.16	18,993,404	21,793,481	37,784,323	26.71	1,414,613
2001	22,239,189.85	11,589,954	13,298,587	25,619,995	27.11	945,039
2002	14,872,946.63	7,188,839	8,248,644	17,779,013	27.52	646,040
2003	12,150,620.86	5,392,446	6,187,420	15,076,167	27.96	539,205
2004	28,101,399.66	11,330,484	13,000,865	36,176,584	28.40	1,273,823
2005	19,861,527.76	7,167,032	8,223,622	26,534,052	28.87	919,087
2006	23,408,554.13	7,455,624	8,554,759	32,410,211	29.21	1,109,559
2007	23,877,736.74	6,552,051	7,517,978	34,268,061	29.59	1,158,096
2008	26,620,339.85	6,079,420	6,975,670	39,609,925	29.98	1,321,212
2009	27,619,206.21	4,988,029	5,723,383	42,610,228	30.40	1,401,652
2010	24,863,455.11	3,263,328	3,744,420	39,766,626	30.83	1,289,868
2011	32,368,808.55	2,605,689	2,989,829	53,655,586	31.07	1,726,926
2012	22,712,937.59	624,038	716,036	39,031,605	31.35	1,245,027
	533,059,150.98	282,652,769	324,305,182	608,548,333		22,148,466
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						27.5 4.15

PORTLAND GENERAL ELECTRIC

ACCOUNT 366 UNDERGROUND CONDUIT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2012

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 75-R4						
NET SALVAGE PERCENT.. -15						
1922	271,251.30	293,597	311,939			
1923	165,613.94	178,991	190,456			
1925	8,208.05	8,837	9,439			
1926	7,280.38	7,822	8,372			
1927	5,964.02	6,333	6,859			
1928	50,337.35	53,315	57,888			
1929	127,805.22	134,997	146,976			
1930	59,685.10	62,859	68,638			
1931	16,490.94	17,311	18,965			
1934	270.02	278	311			
1935	1,465.44	1,502	1,685			
1936	150.92	154	174			
1937	4,179.63	4,246	4,807			
1938	6,896.65	6,972	7,931			
1939	1,756.02	1,751	2,019			
1940	379.60	377	437			
1941	2,552.20	2,518	2,935			
1942	1,660.13	1,629	1,909			
1943	7,405.42	7,162	8,516			
1944	821.43	789	945			
1945	11,287.88	10,777	12,981			
1946	29,480.73	27,733	33,903			
1947	61,422.70	57,371	70,636			
1948	33,580.86	30,887	38,618			
1949	57,248.93	52,261	65,836			
1950	70,885.34	64,196	81,518			
1951	71,543.67	63,755	81,421	854	17.87	48
1952	9,244.55	8,169	10,433	198	18.24	11
1953	2,799.77	2,433	3,107	113	19.24	6
1954	10,395.62	8,952	11,432	523	19.62	27
1955	36,028.11	30,494	38,943	2,489	20.62	121
1956	20,925.06	17,538	22,398	1,666	21.02	79
1957	46,358.60	38,465	49,123	4,189	21.42	196
1958	63,704.64	51,905	66,287	6,973	22.42	311
1959	48,409.14	39,014	49,824	5,847	22.84	256
1960	26,582.20	21,026	26,852	3,718	23.83	156
1961	37,418.36	29,253	37,359	5,672	24.26	234
1962	164,430.02	126,050	160,977	28,118	25.26	1,113
1963	165,775.86	125,519	160,299	30,343	25.68	1,182
1964	47,289.56	35,077	44,796	9,587	26.69	359
1965	49,380.90	36,146	46,162	10,626	27.13	392
1966	76,636.80	54,915	70,131	18,001	28.13	640

PORTLAND GENERAL ELECTRIC

ACCOUNT 366 UNDERGROUND CONDUIT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2012

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 75-R4						
NET SALVAGE PERCENT.. -15						
1967	150,482.11	105,511	134,747	38,307	29.13	1,315
1968	242,105.57	167,276	213,626	64,795	29.57	2,191
1969	224,502.32	151,602	193,609	64,569	30.58	2,111
1970	116,689.72	77,564	99,056	35,137	31.03	1,132
1971	273,653.71	177,618	226,833	87,869	32.03	2,743
1972	137,472.60	87,078	111,206	46,887	33.03	1,420
1973	310,365.13	193,165	246,688	110,232	33.49	3,291
1974	404,060.90	245,067	312,972	151,698	34.50	4,397
1975	213,412.44	126,099	161,039	84,385	35.49	2,378
1976	421,444.81	244,124	311,767	172,895	35.96	4,808
1977	166,477.34	93,791	119,779	71,670	36.96	1,939
1978	210,478.41	115,240	147,171	94,879	37.96	2,499
1979	236,867.58	125,929	160,822	111,576	38.96	2,864
1980	156,920.16	81,531	104,122	76,336	39.44	1,935
1981	112,969.73	56,877	72,637	57,278	40.45	1,416
1982	819,538.37	399,607	510,333	432,136	41.44	10,428
1983	1,204,812.21	568,069	725,473	660,061	42.45	15,549
1984	684,438.91	311,851	398,261	388,844	43.44	8,951
1985	854,748.22	378,440	483,300	499,660	43.93	11,374
1986	565,724.56	241,366	308,245	342,338	44.93	7,619
1987	774,868.89	318,122	406,269	484,830	45.93	10,556
1988	937,446.12	369,776	472,236	605,827	46.93	12,909
1989	14,856.51	5,621	7,179	9,906	47.93	207
1990	132,278.93	47,918	61,195	90,926	48.93	1,858
1991	115,876.64	40,111	51,225	82,033	49.93	1,643
1992	413,126.86	137,303	175,348	299,748	50.43	5,944
1993	715,544.35	226,291	288,993	533,883	51.42	10,383
1994	317,969.56	95,365	121,789	243,876	52.43	4,651
1995	466,444.70	132,386	169,068	367,343	53.42	6,877
1996	687,106.91	183,794	234,721	555,452	54.43	10,205
1997	653,598.61	164,308	209,836	541,802	55.42	9,776
1998	114,325.29	26,873	34,319	97,155	56.43	1,722
1999	449,423.24	98,406	125,673	391,164	57.42	6,812
2000	284,190.96	57,586	73,542	253,278	58.43	4,335
2001	32,051.35	5,979	7,636	29,223	59.42	492
2008	26,309.36	1,933	2,469	27,787	65.92	422
	15,523,586.14	7,582,953	9,517,421	8,334,703		184,283

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 45.2 1.19

PORTLAND GENERAL ELECTRIC

ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2012

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-S1.5						
NET SALVAGE PERCENT.. -70						
1911	8.20	14	14			
1912	10.35	18	18			
1913	3.55	6	6			
1914	7.30	12	12			
1916	11.85	20	20			
1919	99.69	166	169			
1922	113.28	188	193			
1923	745.24	1,236	1,267			
1924	1,137.17	1,865	1,933			
1925	1,848.93	3,025	3,143			
1926	1,823.48	2,977	3,100			
1927	2,060.27	3,354	3,502			
1928	1,748.57	2,838	2,973			
1929	5,089.11	8,235	8,651			
1930	3,331.18	5,373	5,663			
1931	4,478.80	7,198	7,614			
1932	708.48	1,134	1,204			
1933	523.75	835	890			
1934	1,043.59	1,657	1,774			
1935	575.57	910	978			
1936	777.42	1,233	1,322			
1937	264.75	418	450			
1939	11,824.10	18,469	20,101			
1940	450.34	699	766			
1942	425.40	658	723			
1944	1,311.31	2,001	2,229			
1945	50,175.54	76,581	85,298			
1947	1,786.45	2,685	3,037			
1948	3,021.39	4,538	5,136			
1949	3,250.50	4,842	5,526			
1950	18,161.79	26,824	30,875			
1951	13,850.15	20,418	23,545			
1952	7,380.97	10,780	12,548			
1953	13,220.53	19,256	22,475			
1954	14,876.43	21,451	25,290			
1955	30,366.37	43,632	51,623			
1956	38,936.85	55,350	66,193			
1957	63,110.30	89,317	107,035	253	11.17	23
1958	29,066.02	40,933	49,053	359	11.29	32
1959	53,785.27	74,849	89,697	1,738	11.86	147
1960	69,839.61	96,620	115,787	2,940	12.01	245
1961	135,717.58	185,360	222,130	8,590	12.60	682

PORTLAND GENERAL ELECTRIC

ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2012

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-S1.5						
NET SALVAGE PERCENT.. -70						
1962	76,375.28	103,598	124,149	5,689	12.79	445
1963	228,437.96	307,569	368,582	19,763	13.00	1,520
1964	223,928.47	299,099	358,432	22,246	13.23	1,681
1965	235,911.60	310,493	372,086	28,964	13.85	2,091
1966	335,134.83	437,096	523,803	45,926	14.11	3,255
1967	376,101.65	485,795	582,163	57,210	14.38	3,978
1968	636,220.66	813,344	974,688	106,887	14.67	7,286
1969	771,724.22	975,814	1,169,387	142,544	14.98	9,516
1970	1,022,728.09	1,278,246	1,531,813	206,825	15.31	13,509
1971	1,355,464.96	1,663,928	1,994,003	310,287	15.97	19,429
1972	1,564,727.84	1,896,075	2,272,201	387,836	16.32	23,764
1973	2,058,518.34	2,460,485	2,948,574	550,907	16.68	33,028
1974	1,330,140.49	1,567,039	1,877,894	383,345	17.06	22,470
1975	1,186,006.94	1,376,065	1,649,036	367,176	17.45	21,042
1976	1,786,539.62	2,039,728	2,444,351	592,766	17.85	33,208
1977	1,753,674.13	1,968,517	2,359,013	622,233	18.26	34,076
1978	3,297,782.26	3,636,201	4,357,517	1,248,713	18.69	66,812
1979	4,224,036.27	4,570,618	5,477,295	1,703,567	19.13	89,052
1980	3,704,602.75	3,929,843	4,709,409	1,588,416	19.58	81,124
1981	3,006,310.49	3,123,166	3,742,711	1,368,017	20.05	68,230
1982	2,280,345.89	2,317,424	2,777,133	1,099,455	20.52	53,580
1983	2,146,954.04	2,131,861	2,554,760	1,095,062	21.01	52,121
1984	2,992,883.46	2,900,104	3,475,400	1,612,502	21.50	75,000
1985	3,123,231.17	2,949,423	3,534,503	1,774,990	22.00	80,681
1986	2,896,270.93	2,661,731	3,189,741	1,733,920	22.52	76,995
1987	3,370,691.89	3,010,062	3,607,171	2,123,005	23.04	92,144
1988	4,269,500.58	3,698,754	4,432,479	2,825,672	23.58	119,833
1989	14,455,855.55	12,127,740	14,533,530	10,041,424	24.12	416,311
1990	15,945,732.65	12,930,395	15,495,409	11,612,337	24.67	470,707
1991	14,360,868.87	11,232,641	13,460,870	10,952,607	25.23	434,110
1992	16,108,281.40	12,125,670	14,531,050	12,853,028	25.80	498,179
1993	16,590,309.08	11,989,319	14,367,650	13,835,875	26.37	524,682
1994	21,436,142.49	14,831,667	17,773,837	18,667,605	26.95	692,676
1995	23,960,452.67	15,824,681	18,963,837	21,768,933	27.55	790,161
1996	27,155,256.57	16,988,329	20,358,318	25,805,618	28.34	910,572
1997	27,771,500.99	16,467,389	19,734,039	27,477,513	28.94	949,465
1998	23,423,261.59	13,108,594	15,708,957	24,110,588	29.55	815,925
1999	20,461,476.78	10,706,672	12,830,564	21,953,947	30.36	723,121
2000	21,204,974.12	10,363,931	12,419,833	23,628,623	30.98	762,706
2001	26,521,720.57	11,975,087	14,350,595	30,736,330	31.79	966,855
2002	26,609,638.24	11,064,820	13,259,758	31,976,627	32.42	986,324
2003	13,921,188.24	5,260,956	6,304,576	17,361,444	33.24	522,306



PORTLAND GENERAL ELECTRIC

ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2012

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-S1.5						
NET SALVAGE PERCENT.. -70						
2004	39,852,673.69	13,536,359	16,221,578	51,527,967	34.05	1,513,303
2005	29,495,810.63	8,875,289	10,635,888	39,506,990	34.87	1,132,979
2006	30,955,542.23	8,104,161	9,711,790	42,912,632	35.70	1,202,035
2007	35,554,714.26	7,911,991	9,481,500	50,961,514	36.52	1,395,441
2008	32,449,554.27	5,935,672	7,113,136	48,051,106	37.34	1,286,853
2009	28,603,839.77	4,084,628	4,894,899	43,731,629	38.17	1,145,707
2010	25,621,413.68	2,613,384	3,131,803	40,424,600	39.17	1,032,030
2011	21,282,937.57	1,309,752	1,569,569	34,611,425	39.99	865,502
2012	20,236,310.46	412,821	494,713	33,907,015	41.00	827,000
	624,820,668.61	293,532,001	351,739,956	710,455,181		21,951,949
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						32.4 3.51

PORTLAND GENERAL ELECTRIC

ACCOUNT 368 LINE TRANSFORMERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2012

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-R3						
NET SALVAGE PERCENT.. -20						
1947	3,710.20	4,287	4,452			
1948	5,250.11	6,054	6,300			
1949	27,597.55	31,544	33,117			
1950	69,017.76	78,680	82,821			
1951	47,265.49	53,718	56,719			
1952	82,839.36	93,821	99,407			
1953	142,017.03	160,212	170,420			
1954	166,469.79	186,979	199,764			
1955	228,780.89	254,166	274,537			
1956	320,048.88	353,718	384,059			
1957	342,845.56	376,774	411,415			
1958	419,849.03	458,576	503,819			
1959	482,110.93	526,176	578,533			
1960	684,295.23	741,502	821,154			
1961	730,006.21	784,990	876,007			
1962	791,285.88	843,954	949,543			
1963	716,588.93	757,664	856,723	3,184	6.68	477
1964	797,459.54	835,419	944,644	12,307	7.06	1,743
1965	906,934.16	940,853	1,063,863	24,458	7.45	3,283
1966	1,095,733.68	1,125,012	1,272,099	42,781	7.85	5,450
1967	1,220,225.46	1,239,212	1,401,230	63,041	8.26	7,632
1968	1,871,465.42	1,878,802	2,124,442	121,317	8.69	13,961
1969	2,448,531.07	2,428,453	2,745,956	192,281	9.13	21,060
1970	2,226,264.85	2,179,959	2,464,973	206,545	9.58	21,560
1971	2,854,516.41	2,757,805	3,118,368	307,052	10.05	30,552
1972	3,734,518.10	3,557,353	4,022,452	458,970	10.52	43,628
1973	3,750,243.57	3,519,679	3,979,852	520,440	11.01	47,270
1974	3,528,128.51	3,259,991	3,686,212	547,542	11.50	47,612
1975	3,190,484.92	2,900,151	3,279,325	549,257	12.00	45,771
1976	3,945,955.70	3,525,790	3,986,762	748,385	12.52	59,775
1977	5,351,863.03	4,696,581	5,310,626	1,111,610	13.04	85,246
1978	5,531,913.10	4,741,071	5,360,932	1,277,364	13.81	92,496
1979	6,283,869.26	5,279,958	5,970,275	1,570,368	14.34	109,510
1980	5,765,694.93	4,744,936	5,365,303	1,553,531	14.89	104,334
1981	3,833,312.39	3,086,583	3,490,132	1,109,843	15.45	71,834
1982	2,441,478.52	1,912,264	2,162,279	767,495	16.23	47,289
1983	1,515,143.87	1,158,540	1,310,011	508,162	16.80	30,248
1984	2,487,992.56	1,854,948	2,097,469	888,122	17.37	51,130
1985	2,745,715.02	1,984,164	2,243,579	1,051,279	18.16	57,890
1986	3,185,851.08	2,238,761	2,531,463	1,291,558	18.75	68,883
1987	3,425,435.95	2,326,967	2,631,201	1,479,322	19.55	75,669
1988	3,251,718.16	2,141,452	2,421,432	1,480,630	20.14	73,517

PORTLAND GENERAL ELECTRIC

ACCOUNT 368 LINE TRANSFORMERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2012

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-R3						
NET SALVAGE PERCENT.. -20						
1989	8,363,730.95	5,330,373	6,027,281	4,009,196	20.75	193,214
1990	8,232,787.36	5,046,369	5,706,146	4,173,199	21.55	193,652
1991	6,957,203.67	4,110,873	4,648,341	3,700,303	22.17	166,906
1992	6,298,782.43	3,563,851	4,029,799	3,528,740	22.98	153,557
1993	6,262,846.97	3,399,974	3,844,497	3,670,919	23.60	155,547
1994	8,067,360.21	4,172,439	4,717,956	4,962,876	24.42	203,230
1995	8,272,691.40	4,082,077	4,615,780	5,311,450	25.06	211,949
1996	9,602,908.47	4,487,247	5,073,923	6,449,567	25.87	249,307
1997	9,569,209.21	4,218,873	4,770,461	6,712,590	26.69	251,502
1998	10,076,438.64	4,190,992	4,738,934	7,352,792	27.34	268,939
1999	8,764,738.08	3,407,730	3,853,266	6,664,420	28.17	236,579
2000	7,679,378.54	2,775,635	3,138,530	6,076,724	29.00	209,542
2001	7,862,336.20	2,636,084	2,980,733	6,454,070	29.65	217,675
2002	7,064,956.54	2,172,050	2,456,030	6,021,918	30.48	197,569
2003	1,497,571.06	418,361	473,059	1,324,026	31.31	42,288
2004	4,396,079.57	1,103,064	1,247,282	4,028,013	32.15	125,288
2005	19,256,158.37	4,297,975	4,859,904	18,247,486	32.82	555,987
2006	10,906,892.52	2,117,682	2,394,554	10,693,717	33.66	317,698
2007	14,914,074.70	2,460,822	2,782,557	15,114,333	34.50	438,097
2008	13,560,932.27	1,845,372	2,086,641	14,186,478	35.18	403,254
2009	8,705,074.26	925,523	1,046,529	9,399,560	36.02	260,954
2010	7,998,595.15	612,372	692,435	8,905,879	36.71	242,601
2011	13,886,530.00	643,224	727,321	15,936,515	37.41	425,996
2012	15,700,873.78	246,818	279,088	18,561,961	37.67	492,752
	306,548,578.44	140,293,299	158,484,717	209,373,577		7,431,903
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						28.2 2.42

PORTLAND GENERAL ELECTRIC

ACCOUNT 369.01 SERVICES - OVERHEAD

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2012

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						
NET SALVAGE PERCENT.. -45						
1951	2,781.76	3,299	4,034			
1952	2,893.72	3,402	4,196			
1953	6,081.67	7,083	8,818			
1954	10,591.84	12,308	15,358			
1955	18,914.69	21,763	27,426			
1956	32,589.22	37,114	47,254			
1957	43,629.95	49,156	63,263			
1958	59,473.90	66,739	86,237			
1959	102,679.03	113,897	148,885			
1960	139,597.52	153,027	202,416			
1961	156,717.25	170,862	227,240			
1962	195,178.38	210,106	283,009			
1963	298,957.69	319,741	433,489			
1964	477,294.16	503,486	692,077			
1965	489,320.00	512,269	709,514			
1966	608,250.35	627,428	881,963			
1967	333,459.15	340,975	483,516			
1968	549,358.10	552,978	796,569			
1969	683,829.20	681,494	991,552			
1970	704,962.62	695,093	1,022,196			
1971	1,043,655.18	1,011,187	1,513,300			
1972	1,322,646.57	1,266,156	1,917,838			
1973	1,351,815.21	1,277,614	1,960,132			
1974	1,249,071.29	1,164,572	1,801,717	9,436	21.38	441
1975	1,223,455.05	1,124,367	1,739,515	34,495	21.67	1,592
1976	1,532,094.37	1,386,683	2,145,346	76,191	21.98	3,466
1977	1,825,600.67	1,625,862	2,515,381	131,740	22.30	5,908
1978	1,140,858.52	998,833	1,545,301	108,944	22.64	4,812
1979	1,167,713.42	1,004,058	1,553,384	139,800	22.99	6,081
1980	1,016,236.65	857,307	1,326,345	147,198	23.36	6,301
1981	1,196,202.66	989,008	1,530,100	204,394	23.75	8,606
1982	1,157,104.65	941,582	1,456,727	221,075	23.85	9,269
1983	786,279.67	625,576	967,833	172,273	24.26	7,101
1984	698,300.26	542,516	839,330	173,205	24.69	7,015
1985	653,769.22	497,871	770,259	177,706	24.86	7,148
1986	690,466.15	514,705	796,303	204,873	25.05	8,179
1987	841,020.61	609,496	942,955	276,525	25.52	10,836
1988	1,078,120.22	762,253	1,179,286	383,988	25.75	14,912
1989	221,890.53	152,731	236,291	85,450	26.00	3,287
1990	180,917.08	120,986	187,178	75,152	26.28	2,860
1991	174,851.41	113,381	175,412	78,123	26.58	2,939
1992	157,599.72	98,858	152,944	75,576	26.89	2,811

PORTLAND GENERAL ELECTRIC

ACCOUNT 369.01 SERVICES - OVERHEAD

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2012

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						
NET SALVAGE PERCENT.. -45						
1993	158,798.70	96,087	148,657	81,601	27.23	2,997
1994	239,960.30	140,325	217,098	130,844	27.37	4,781
1995	286,002.24	160,407	248,167	166,536	27.75	6,001
1996	321,723.46	173,164	267,903	198,596	27.95	7,105
1997	336,234.93	172,297	266,562	220,979	28.36	7,792
1998	271,380.98	132,374	204,797	188,705	28.60	6,598
1999	229,362.75	106,424	164,649	167,927	28.69	5,853
2000	241,494.73	105,470	163,173	186,994	29.00	6,448
2001	278,277.14	113,707	175,917	227,585	29.31	7,765
2002	259,672.19	98,838	152,913	223,612	29.50	7,580
2003	132,871.96	46,663	72,193	120,471	29.72	4,054
2004	407,318.44	130,998	202,668	387,944	29.82	13,010
2005	318,294.61	92,075	142,450	319,077	30.09	10,604
2006	329,700.07	84,522	130,764	347,301	30.26	11,477
2007	377,927.19	84,062	130,053	417,941	30.34	13,775
2008	318,752.67	59,484	92,028	370,163	30.47	12,148
2009	200,594.84	29,842	46,169	244,694	30.63	7,989
2010	184,456.25	20,193	31,241	236,221	30.61	7,717
2011	2,942,658.54	199,689	308,940	3,957,915	30.55	129,555
2012	6,900,238.42	162,087	250,765	9,754,581	30.36	321,297
	40,361,949.72	24,976,530	37,798,996	20,725,831		708,110
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						29.3 1.75

PORTLAND GENERAL ELECTRIC

ACCOUNT 369.03 SERVICES - UNDERGROUND

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2012

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.. -45						
1956	303,579.38	407,880	440,190			
1957	151,257.61	200,856	219,324			
1958	190,211.58	251,039	275,807			
1959	323,734.87	424,446	469,416			
1960	432,181.45	562,618	626,663			
1961	503,965.74	651,099	730,750			
1962	610,741.35	782,671	885,575			
1963	907,753.45	1,153,292	1,316,243			
1964	1,423,204.00	1,781,545	2,063,646			
1965	1,431,491.91	1,774,692	2,075,663			
1966	1,746,788.67	2,143,546	2,532,844			
1967	940,139.90	1,135,003	1,363,203			
1968	1,532,937.09	1,829,775	2,222,759			
1969	1,850,909.09	2,171,477	2,683,818			
1970	1,849,316.30	2,131,263	2,681,509			
1971	2,674,634.44	3,042,076	3,878,220			
1972	3,329,733.24	3,715,233	4,828,113			
1973	3,358,676.81	3,673,989	4,870,081			
1974	3,075,272.12	3,313,144	4,459,145			
1975	2,999,283.99	3,163,870	4,348,962			
1976	3,740,535.33	3,860,644	5,423,776			
1977	4,451,563.02	4,491,226	6,454,766			
1978	5,534,915.04	5,454,216	8,025,627			
1979	5,893,006.05	5,667,805	8,544,859			
1980	4,929,077.81	4,622,785	7,147,163			
1981	3,836,271.20	3,522,234	5,516,287	46,306	18.25	2,537
1982	2,776,689.85	2,468,061	3,865,312	160,888	19.25	8,358
1983	2,621,936.37	2,265,497	3,548,070	253,738	20.00	12,687
1984	3,520,220.37	2,953,359	4,625,353	478,967	20.76	23,072
1985	4,411,113.34	3,588,220	5,619,630	776,484	21.52	36,082
1986	4,343,889.46	3,421,421	5,358,400	940,240	22.28	42,201
1987	4,383,632.82	3,338,947	5,229,235	1,127,033	23.04	48,916
1988	5,295,196.77	3,875,104	6,068,928	1,609,107	24.04	66,935
1989	10,108,423.55	7,129,269	11,165,384	3,491,830	24.81	140,743
1990	8,041,619.56	5,431,390	8,506,279	3,154,069	25.81	122,203
1991	7,791,069.85	5,052,041	7,912,168	3,384,883	26.58	127,347
1992	6,800,815.90	4,204,808	6,585,289	3,275,894	27.58	118,778
1993	6,868,112.05	4,059,192	6,357,235	3,601,527	28.34	127,083
1994	10,531,888.61	5,903,861	9,246,232	6,025,006	29.35	205,281
1995	12,700,125.40	6,767,579	10,598,929	7,816,253	30.12	259,504
1996	14,247,069.95	7,158,084	11,210,512	9,447,739	31.12	303,591
1997	14,936,840.95	7,049,816	11,040,950	10,617,469	32.12	330,556

PORTLAND GENERAL ELECTRIC

ACCOUNT 369.03 SERVICES - UNDERGROUND

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2012

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.. -45						
1998	11,942,997.56	5,299,108	8,299,108	9,018,238	32.89	274,194
1999	10,082,487.86	4,163,664	6,520,852	8,098,755	33.90	238,901
2000	10,615,452.58	4,060,517	6,359,310	9,033,096	34.89	258,902
2001	12,043,760.64	4,236,634	6,635,132	10,828,321	35.90	301,625
2002	11,170,448.30	3,605,486	5,646,671	10,550,479	36.67	287,714
2003	5,675,174.69	1,657,321	2,595,585	5,633,418	37.67	149,547
2004	17,589,386.70	4,595,931	7,197,839	18,306,772	38.67	473,410
2005	13,868,794.29	3,197,451	5,007,634	15,102,118	39.67	380,694
2006	14,443,741.28	2,886,004	4,519,866	16,423,559	40.67	403,825
2007	16,518,450.25	2,792,774	4,373,856	19,577,897	41.67	469,832
2008	12,486,822.61	1,727,302	2,705,185	15,400,708	42.67	360,926
2009	8,003,329.80	861,078	1,348,563	10,256,265	43.67	234,858
2010	7,388,413.79	569,942	892,605	9,820,595	44.45	220,936
2011	4,131,929.44	191,722	300,262	5,691,036	45.45	125,215
2012	4,278,554.23	65,761	102,990	6,100,914	46.45	131,344
	337,639,570.26	176,505,768	263,527,773	226,049,604		6,287,797
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						36.0 1.86

PORTLAND GENERAL ELECTRIC

ACCOUNT 370 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2012

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-S1.5						
NET SALVAGE PERCENT.. -10						
1952	187.79	207	207			
1954	2,086.95	2,296	2,296			
1966	2,300.68	2,412	992	1,539	2.28	675
1967	17,568.53	18,290	7,520	11,805	2.58	4,576
1968	22,789.81	23,540	9,678	15,391	2.89	5,326
1969	1,582.69	1,628	669	1,072	3.01	356
1972	4,188.97	4,218	1,734	2,874	3.75	766
1973	7,855.26	7,850	3,227	5,414	3.98	1,360
1974	5,663.38	5,612	2,307	3,923	4.24	925
1975	15,086.11	14,811	6,089	10,506	4.52	2,324
1976	4,705.08	4,572	1,880	3,296	4.82	684
1978	13,440.49	12,803	5,264	9,521	5.34	1,783
1979	754.86	712	293	537	5.56	97
1984	22,263.86	19,612	8,063	16,427	7.09	2,317
1985	55,481.09	48,164	19,802	41,227	7.34	5,617
1996	141,836.02	91,131	37,467	118,553	11.75	10,090
1997	15,429.33	9,498	3,905	13,067	12.20	1,071
1999	76,382.44	42,313	17,396	66,625	13.31	5,006
2001	31,215.67	15,242	6,267	28,070	14.41	1,948
2004	214,235.74	80,737	33,194	202,465	16.31	12,414
2005	150,939.45	50,806	20,888	145,145	17.01	8,533
2006	87,992.42	25,979	10,681	86,111	17.71	4,862
2007	136,626.76	34,476	14,174	136,115	18.48	7,366
2008	4,304,741.13	896,850	368,730	4,366,485	19.25	226,830
2009	3,321.15	542	223	3,430	20.08	171
2010	206,536.77	24,264	9,976	217,214	20.92	10,383
2011	66,638.06	4,721	1,941	71,361	21.81	3,272
2012	2,084.69	49	20	2,273	22.76	100
	5,613,935.18	1,443,335	594,883	5,580,446		318,852
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						17.5 5.68



PORTLAND GENERAL ELECTRIC

ACCOUNT 370.01 METERS - AMI

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2012

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	495,934	462,642	1,051,197	9.24	113,766
2010	104,549,863.34	21,137,891	19,718,912	95,285,938	11.10	8,584,319
2011	2,849,629.93	346,059	322,828	2,811,765	12.09	232,569
2012	3,805,864.40	154,061	143,719	4,042,732	13.09	308,841
	112,581,575.01	22,133,945	20,648,101	103,191,632		9,239,495
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						11.2 8.21

PORTLAND GENERAL ELECTRIC

ACCOUNT 370.02 METERS - RETAINED

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2012

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	1,081	430	744	3.42	218
1974	2,775.31	2,797	1,112	1,941	3.52	551
1975	5,296.95	5,309	2,110	3,717	3.65	1,018
1976	356.73	357	142	250	3.66	68
1977	11,564.68	11,471	4,560	8,161	3.87	2,109
1978	70,327.39	69,392	27,582	49,778	3.96	12,570
1979	73,642.08	72,185	28,692	52,314	4.09	12,791
1980	87,883.45	85,767	34,091	62,581	4.13	15,153
1981	75,262.57	72,755	28,919	53,870	4.34	12,412
1982	97,198.63	93,265	37,072	69,846	4.47	15,626
1983	47,153.03	44,835	17,821	34,047	4.63	7,354
1984	62,733.65	59,194	23,529	45,478	4.72	9,635
1985	63,904.73	59,737	23,745	46,550	4.86	9,578
1986	39,937.90	36,903	14,668	29,264	5.05	5,795
1987	85,522.04	78,204	31,085	62,989	5.17	12,184
1988	78,453.09	70,834	28,155	58,143	5.35	10,868
1989	109,546.15	97,413	38,720	81,781	5.57	14,682
1990	145,429.38	127,418	50,647	109,325	5.75	19,013
1991	172,570.09	148,976	59,216	130,611	5.90	22,137
1992	201,101.23	170,952	67,951	153,260	6.03	25,416
1993	129,573.44	108,124	42,978	99,553	6.21	16,031
1994	147,245.65	120,150	47,758	114,212	6.44	17,735
1995	132,476.50	105,825	42,064	103,660	6.60	15,706
1996	174,379.61	136,095	54,096	137,722	6.76	20,373
1997	237,209.05	180,381	71,699	189,231	6.92	27,346
1998	172,170.28	127,155	50,542	138,845	7.10	19,556
1999	132,725.50	94,811	37,686	108,312	7.29	14,858
2000	439,720.67	302,888	120,394	363,299	7.46	48,700
2001	278,620.03	184,318	73,264	233,218	7.62	30,606
2002	324,160.81	205,174	81,554	275,023	7.75	35,487
2003	155,845.00	93,481	37,157	134,272	7.92	16,954
2004	299,345.00	169,316	67,301	261,978	8.03	32,625
2005	752,609.87	396,136	157,458	670,413	8.17	82,058
2006	693,191.76	334,590	132,994	629,517	8.31	75,754
2007	254,020.35	110,037	43,738	235,684	8.47	27,826
2008	388,527.66	146,549	58,251	369,129	8.62	42,822
2009	339,958.95	106,652	42,393	331,562	8.77	37,806
2010	1,039,809.73	251,062	99,793	1,043,997	8.89	117,435
	7,523,316.60	4,481,589	1,781,367	6,494,281		888,856

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 7.3 11.81

PORTLAND GENERAL ELECTRIC

ACCOUNT 371 INSTALLATIONS ON CUSTOMERS' PREMISES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2012

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	78,306	116,415	15,971	12.09	1,321
1996	14,805.15	8,306	12,348	2,457	12.91	190
1997	517.49	274	407	110	13.74	8
2002	228,424.72	83,946	124,800	103,625	18.07	5,735
	376,133.46	170,832	253,970	122,163		7,254
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						16.8 1.93

PORTLAND GENERAL ELECTRIC

ACCOUNT 373.01 CIRCUITS - OTHER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2012

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 46-S0.5						
NET SALVAGE PERCENT.. -60						
1936	2.47	4	4			
1937	6.68	10	11			
1938	18.31	27	29			
1939	31.39	47	50			
1940	68.65	101	110			
1941	141.06	207	226			
1942	82.46	120	132			
1943	161.06	233	258			
1944	269.64	387	431			
1945	354.80	510	568			
1946	1,373.93	1,959	2,198			
1947	3,267.21	4,622	5,228			
1948	4,028.17	5,654	6,445			
1949	4,122.43	5,780	6,596			
1950	5,240.77	7,285	8,385			
1951	7,290.19	10,043	11,664			
1952	7,419.71	10,199	11,872			
1953	8,419.70	11,462	13,472			
1954	10,905.69	14,699	17,449			
1955	13,949.95	18,738	22,320			
1956	21,705.48	28,846	34,729			
1957	21,714.40	28,732	34,743			
1958	19,642.24	25,692	31,428			
1959	25,158.06	32,734	40,253			
1960	24,601.72	31,825	39,363			
1961	24,743.41	31,600	39,589			
1962	24,425.41	30,983	39,081			
1963	27,029.97	34,036	43,248			
1964	26,441.86	32,830	42,159	148	14.00	11
1965	25,757.90	31,713	40,725	488	14.23	34
1966	26,270.42	32,054	41,163	870	14.48	60
1967	28,001.20	33,839	43,455	1,347	14.74	91
1968	34,561.31	41,341	53,089	2,209	15.02	147
1969	40,391.02	47,791	61,371	3,255	15.32	212
1970	52,589.20	61,155	78,533	5,610	15.98	351
1971	59,475.98	68,326	87,742	7,420	16.30	455
1972	52,810.43	59,891	76,910	7,587	16.64	456
1973	64,204.23	72,227	92,751	9,976	16.68	598
1974	78,694.33	87,256	112,051	13,860	17.06	812
1975	70,816.66	77,332	99,307	14,000	17.45	802
1976	59,026.96	63,428	81,452	12,991	17.85	728
1977	70,264.48	74,233	95,327	17,096	18.26	936

PORTLAND GENERAL ELECTRIC

ACCOUNT 373.01 CIRCUITS - OTHER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2012

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 46-S0.5						
NET SALVAGE PERCENT.. -60						
1978	205,606.14	214,488	275,438	53,532	18.41	2,908
1979	216,401.65	221,526	284,476	61,767	18.86	3,275
1980	188,215.71	188,878	242,550	58,595	19.32	3,033
1981	127,376.46	125,828	161,584	42,218	19.52	2,163
1982	117,381.00	113,418	145,647	42,163	20.01	2,107
1983	100,926.47	95,759	122,970	38,512	20.25	1,902
1984	138,585.46	128,918	165,552	56,185	20.52	2,738
1985	174,324.07	158,007	202,907	76,012	21.04	3,613
1986	145,457.75	128,887	165,512	67,220	21.35	3,148
1987	172,749.91	149,422	191,882	84,518	21.67	3,900
1988	211,046.35	177,887	228,436	109,238	22.01	4,963
1989	705,741.27	578,482	742,865	386,321	22.37	17,270
1990	558,163.83	444,030	570,207	322,855	22.75	14,191
1991	542,400.52	417,952	536,719	331,122	23.14	14,310
1992	469,356.27	349,501	448,816	302,154	23.55	12,830
1993	475,649.81	341,326	438,318	322,722	23.98	13,458
1994	735,481.46	507,188	651,312	525,458	24.42	21,518
1995	892,010.45	592,009	760,236	666,981	24.69	27,014
1996	1,002,558.28	635,221	815,728	788,365	25.17	31,322
1997	2,003,715.22	1,212,488	1,557,033	1,648,911	25.48	64,714
1998	839,836.62	481,327	618,103	725,636	25.98	27,931
1999	710,296.36	385,037	494,450	642,024	26.34	24,374
2000	749,467.50	382,288	490,920	708,228	26.71	26,515
2001	846,874.32	403,519	518,184	836,815	27.11	30,867
2002	783,943.53	346,440	444,886	809,424	27.52	29,412
2003	397,501.70	161,290	207,123	428,880	27.96	15,339
2004	1,241,552.93	457,686	587,744	1,398,741	28.40	49,251
2005	984,061.91	324,662	416,919	1,157,580	28.87	40,096
2006	1,028,598.47	299,528	384,643	1,261,115	29.21	43,174
2007	1,177,579.91	295,431	379,381	1,504,747	29.59	50,853
2008	918,599.23	191,804	246,308	1,223,451	29.98	40,809
2009	553,642.38	91,417	117,394	768,434	30.40	25,277
2010	512,734.36	61,528	79,012	741,363	30.83	24,047
2011	104,245.44	7,672	9,852	156,941	31.07	5,051
2012	198,076.23	4,976	6,390	310,532	31.35	9,905
	21,175,639.91	11,795,771	15,125,414	18,755,610		698,971

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 26.8 3.30

PORTLAND GENERAL ELECTRIC

ACCOUNT 373.02 FIXTURES, ORNAMENTAL POSTS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2012

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-L1						
NET SALVAGE PERCENT.. -60						
1922	48.25	77	77			
1923	148.80	238	238			
1924	280.85	449	449			
1927	11.52	18	18			
1931	107.56	170	172			
1932	122.81	193	196			
1933	91.32	143	146			
1934	62.88	99	101			
1935	156.31	244	250			
1936	114.46	178	183			
1937	386.50	602	618			
1938	705.13	1,093	1,128			
1939	709.95	1,094	1,136			
1940	738.26	1,139	1,181			
1941	15,151.64	23,227	24,243			
1942	1,537.28	2,358	2,460			
1943	1,455.25	2,217	2,328			
1944	10,239.77	15,600	16,384			
1945	3,722.00	5,668	5,955			
1946	3,410.93	5,154	5,457			
1947	4,995.59	7,539	7,993			
1948	14,154.43	21,327	22,647			
1949	17,500.25	26,136	28,000			
1950	16,130.37	24,033	25,809			
1951	17,408.21	25,864	27,853			
1952	21,595.62	31,982	34,553			
1953	19,810.59	29,231	31,697			
1954	27,529.57	40,453	44,047			
1955	59,156.89	86,530	94,651			
1956	120,558.60	175,456	192,894			
1957	109,611.17	158,647	175,378			
1958	19,619.66	28,400	31,391			
1959	22,293.08	32,059	35,669			
1960	19,047.14	27,199	30,475			
1961	9,539.79	13,600	15,264			
1962	4,598.45	6,503	7,358			
1970	789.24	1,057	1,263			
1971	6,389.53	8,528	10,223			
1972	14,273.55	18,868	22,838			
1973	23,643.74	30,930	37,830			
1974	26,469.30	34,406	42,351			
1975	60,310.09	77,438	96,496			

PORTLAND GENERAL ELECTRIC

ACCOUNT 373.02 FIXTURES, ORNAMENTAL POSTS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2012

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-L1						
NET SALVAGE PERCENT.. -60						
1976	76,299.98	97,139	122,080			
1977	104,694.21	132,015	167,511			
1978	225,468.91	281,277	360,750			
1979	249,764.81	307,910	399,624			
1980	256,200.78	313,098	409,921			
1981	379,931.77	457,620	602,975	4,916	10.34	475
1982	314,120.75	374,030	492,834	9,759	10.48	931
1983	227,303.06	267,163	352,023	11,662	10.66	1,094
1984	330,071.46	382,302	503,734	24,380	10.87	2,243
1985	416,543.37	474,660	625,428	41,041	11.11	3,694
1986	301,456.37	337,438	444,619	37,711	11.38	3,314
1987	553,384.93	609,609	803,241	82,175	11.54	7,121
1988	722,620.02	781,817	1,030,148	126,044	11.73	10,745
1989	852,887.39	907,472	1,195,715	168,905	11.84	14,266
1990	702,684.67	731,017	963,212	161,083	12.10	13,313
1991	688,220.88	700,774	923,363	177,790	12.28	14,478
1992	579,334.08	575,812	758,709	168,226	12.50	13,458
1993	592,591.52	574,956	757,581	190,565	12.66	15,053
1994	924,853.14	873,357	1,150,764	329,001	12.85	25,603
1995	1,135,340.96	1,042,697	1,373,892	442,654	12.99	34,077
1996	1,277,303.03	1,136,289	1,497,212	546,473	13.18	41,462
1997	1,339,588.22	1,152,689	1,518,821	624,520	13.32	46,886
1998	1,058,139.89	876,309	1,154,653	538,371	13.51	39,850
1999	902,437.89	717,330	945,177	498,724	13.67	36,483
2000	950,649.96	720,669	949,577	571,463	13.88	41,172
2001	1,053,332.37	757,725	998,403	686,929	14.08	48,788
2002	970,936.07	657,440	866,265	687,233	14.31	48,025
2003	409,894.42	258,529	340,646	315,185	14.60	21,588
2004	1,420,050.98	826,583	1,089,133	1,182,949	14.86	79,606
2005	1,210,480.86	640,683	844,185	1,092,584	15.17	72,023
2006	1,271,333.34	600,273	790,939	1,243,194	15.53	80,051
2007	1,454,551.29	597,646	787,478	1,539,804	15.91	96,782
2008	1,050,429.66	363,701	479,224	1,201,463	16.29	73,755
2009	617,024.85	170,990	225,302	761,938	16.70	45,625
2010	571,525.75	116,866	153,987	760,454	17.07	44,549
2011	1,375,794.27	175,001	230,587	1,970,684	17.37	113,453
2012	1,419,549.51	64,050	84,394	2,186,885	17.23	126,923
	28,661,421.75	21,021,083	27,473,507	18,384,767		1,216,886

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 15.1 4.25

PORTLAND GENERAL ELECTRIC

ACCOUNT 373.07 SENTINEL LIGHTING EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2012

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.. -60						
1963	9,962.31	13,491	15,940			
1964	11,213.77	15,141	17,942			
1965	13,043.38	17,447	20,869			
1966	16,211.14	21,591	25,938			
1967	15,396.10	20,288	24,634			
1968	19,326.00	25,319	30,922			
1969	25,944.69	33,765	41,512			
1970	30,032.52	38,802	48,052			
1971	31,002.29	39,733	49,604			
1972	26,225.94	33,309	41,962			
1973	37,202.98	47,025	59,525			
1974	42,391.58	53,013	67,827			
1975	55,590.94	68,710	88,946			
1976	57,628.31	70,675	92,205			
1977	67,854.92	82,479	108,568			
1978	94,586.23	113,821	151,338			
1979	111,717.78	132,935	178,748			
1980	125,475.75	147,459	200,761			
1981	179,321.71	207,870	286,915			
1982	190,792.16	217,869	305,267			
1983	70,464.28	79,484	112,743			
1984	112,539.24	125,216	180,063			
1985	118,054.19	129,350	188,887			
1986	92,117.44	99,207	146,346	1,042	12.87	81
1987	165,332.10	174,697	257,705	6,826	13.11	521
1988	219,640.74	228,145	336,549	14,876	13.24	1,124
1989	197,534.49	201,264	296,896	19,159	13.40	1,430
1990	181,618.92	181,096	267,145	23,445	13.60	1,724
1991	184,550.89	180,299	265,969	29,312	13.71	2,138
1992	161,159.09	153,836	226,932	30,923	13.86	2,231
1993	167,807.47	156,021	230,155	38,337	14.06	2,727
1994	264,988.96	240,016	354,061	69,921	14.18	4,931
1995	322,943.95	283,932	418,844	97,866	14.35	6,820
1996	379,838.17	323,926	477,841	129,900	14.46	8,983
1997	379,374.29	312,362	460,782	146,217	14.62	10,001
1998	322,066.72	255,541	376,963	138,344	14.74	9,386
1999	284,455.97	216,915	319,983	135,147	14.83	9,113
2000	297,528.61	216,601	319,520	156,526	14.97	10,456
2001	333,765.31	230,912	340,631	193,393	15.10	12,807
2002	310,600.12	202,462	298,663	198,297	15.27	12,986
2003	150,219.99	91,574	135,086	105,266	15.44	6,818
2004	468,541.00	264,482	390,152	359,514	15.60	23,046



PORTLAND GENERAL ELECTRIC

ACCOUNT 373.07 SENTINEL LIGHTING EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2012

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.. -60						
2005	374,844.87	193,420	285,325	314,427	15.76	19,951
2006	392,210.18	182,362	269,012	358,524	15.87	22,591
2007	453,981.33	185,805	274,091	452,279	16.00	28,267
2008	332,471.73	116,073	171,226	360,729	16.12	22,378
2009	200,625.53	57,074	84,193	236,808	16.19	14,627
2010	189,645.87	40,660	59,980	243,453	16.16	15,065
2011	194,023.93	26,636	39,292	271,147	15.98	16,968
	8,483,865.88	6,550,110	9,442,510	4,131,676		267,170
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						15.5 3.15

PORTLAND GENERAL ELECTRIC

ACCOUNT 390 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2012

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	124,529.85	130,756	130,756			
1916	33.27	35	35			
1923	696.27	731	731			
1924	31.72	33	33			
1925	359.43	377	377			
1928	304.67	320	320			
1930	119.66	126	126			
1932	10.48	11	11			
1933	20.10	21	21			
1936	9.49	10	10			
1937	910.20	931	956			
1939	977.35	988	1,026			
1941	1,432.36	1,430	1,504			
1942	194.10	193	204			
1943	247.68	244	260			
1945	250.12	243	263			
1946	15,324.43	14,766	16,091			
1947	6,398.18	6,116	6,718			
1948	674.11	644	708			
1949	1,090.67	1,033	1,145			
1951	63,321.96	59,294	66,488			
1952	1,845.27	1,711	1,931	7	7.99	1
1953	435.65	400	451	6	8.53	1
1954	344.93	316	357	5	8.62	1
1955	938,482.06	849,913	959,053	26,353	9.17	2,874
1956	195.23	176	199	6	9.29	1
1957	2,208.06	1,969	2,222	96	9.86	10
1958	4,781.45	4,241	4,786	235	10.01	23
1959	93,951.52	82,333	92,906	5,743	10.60	542
1960	6,465.07	5,631	6,354	434	10.79	40
1961	5,729.27	4,957	5,594	422	11.00	38
1962	424,039.71	361,981	408,464	36,778	11.61	3,168
1963	2,141.27	1,814	2,047	201	11.85	17
1964	45,972.79	38,627	43,587	4,684	12.11	387
1965	19,628.73	16,251	18,338	2,272	12.74	178
1966	1,527.67	1,253	1,414	190	13.02	15
1967	951.65	773	872	127	13.32	10
1968	13,394.00	10,764	12,146	1,918	13.64	141
1969	8,849.47	7,033	7,936	1,356	13.97	97
1970	133,134.12	104,564	117,991	21,800	14.32	1,522
1971	8,491.75	6,586	7,432	1,484	14.68	101

PORTLAND GENERAL ELECTRIC

ACCOUNT 390 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2012

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						
1972	20,829.07	15,944	17,991	3,880	15.06	258
1973	87,603.55	66,127	74,619	17,365	15.45	1,124
1974	407,090.17	302,802	341,686	85,759	15.85	5,411
1975	152,242.63	111,499	125,817	34,038	16.26	2,093
1976	163,608.09	118,500	133,717	38,071	16.41	2,320
1977	1,045,840.22	744,534	840,141	257,991	16.86	15,302
1978	1,118,174.44	781,705	882,086	291,997	17.32	16,859
1979	170,807.96	117,760	132,882	46,466	17.52	2,652
1980	538,780.44	364,040	410,787	154,932	18.01	8,603
1981	2,258,113.18	1,501,329	1,694,118	676,901	18.25	37,090
1982	5,344,238.46	3,474,610	3,920,793	1,690,657	18.76	90,120
1983	113,866.88	72,657	81,987	37,573	19.04	1,973
1984	53,721.86	33,597	37,911	18,497	19.35	956
1985	188,659.89	114,933	129,692	68,401	19.90	3,437
1986	96,501.96	57,463	64,842	36,485	20.23	1,804
1987	18,088.40	10,511	11,861	7,132	20.58	347
1988	210,249.19	119,520	134,868	85,894	20.75	4,139
1989	805,959.93	445,470	502,674	343,584	21.14	16,253
1990	587,826.10	315,275	355,760	261,457	21.55	12,133
1991	242,169.22	126,274	142,489	111,789	21.79	5,130
1992	1,063,203.03	537,864	606,932	509,431	22.05	23,103
1993	421,252.25	206,119	232,587	209,728	22.34	9,388
1994	596,620.94	281,653	317,821	308,631	22.65	13,626
1995	3,196,301.81	1,450,514	1,636,778	1,719,339	22.99	74,786
1996	531,509.16	232,052	261,850	296,235	23.18	12,780
1997	4,690,089.09	1,961,958	2,213,898	2,710,696	23.41	115,792
1998	6,349,553.30	2,532,805	2,858,050	3,808,981	23.67	160,920
1999	214,109.86	81,338	91,783	133,032	23.81	5,587
2000	865,287.08	311,179	351,138	557,413	24.00	23,226
2001	786,164.30	266,793	301,053	524,420	24.09	21,769
2002	516,047.23	164,397	185,508	356,342	24.10	14,786
2003	990,668.03	293,545	331,240	708,961	24.17	29,332
2004	437,214.31	119,405	134,738	324,337	24.18	13,413
2005	660,291.89	164,868	186,039	507,267	24.04	21,101
2006	365,121.60	81,966	92,491	290,887	23.90	12,171
2007	967,005.70	192,105	216,774	798,582	23.57	33,881
2008	913,806.95	155,822	175,831	783,666	23.20	33,779
2009	880,642.80	123,906	139,817	784,858	22.61	34,713

PORTLAND GENERAL ELECTRIC

ACCOUNT 390 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2012

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						
2010	1,106,298.54	120,227	135,666	1,025,947	21.65	47,388
2011	4,829,732.47	351,435	396,564	4,674,655	20.15	231,993
2012	4,970,724.78	152,924	172,561	5,046,700	16.56	304,752
	50,907,101.98	20,398,678	22,999,361	30,453,096		1,475,457
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						20.6 2.90

PORTLAND GENERAL ELECTRIC

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS - LEASE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2012

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	985	929	437	6.00	73
2002	333.00	212	200	133	6.00	22
2004	2,781.89	1,631	1,538	1,244	6.00	207
2008	444.93	191	180	265	6.00	44
2012	1,783.27	137	129	1,654	6.00	276
	6,709.18	3,156	2,976	3,733		622
EASTPORT						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 11-2016						
NET SALVAGE PERCENT.. 0						
2006	52,149.39	32,541	51,989	161	3.92	41
2008	1,462.19	782	1,249	213	3.92	54
2012	4,420.54	500	799	3,622	3.92	924
	58,032.12	33,823	54,037	3,995		1,019
ERC TUALATIN						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 5-2018						
NET SALVAGE PERCENT.. 0						
1986	102,395.42	85,018	66,284	36,112	5.42	6,663
1987	83,644.81	68,990	53,788	29,857	5.42	5,509
1989	12,249.26	9,955	7,761	4,488	5.42	828
1990	2,206.00	1,778	1,386	820	5.42	151
1991	512.31	409	319	193	5.42	36
1992	2,643.00	2,091	1,630	1,013	5.42	187
1993	15,011.55	11,748	9,159	5,852	5.42	1,080
1994	38,208.40	29,555	23,042	15,166	5.42	2,798
1998	7,754.48	5,645	4,401	3,353	5.42	619
1999	895.96	639	498	398	5.42	73
2002	1,786.12	1,178	918	868	5.42	160
2004	1,092.25	667	520	572	5.42	106

PORTLAND GENERAL ELECTRIC

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS - LEASE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2012

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						
2007	7,469.75	3,763	2,934	4,536	5.42	837
2008	441.95	201	157	285	5.42	53
2009	581.19	228	178	403	5.42	74
	276,892.45	221,865	172,976	103,916		19,174
HILLSBORO						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 5-2013						
NET SALVAGE PERCENT.. 0						
1993	1,459.47	1,429	1,409	51	0.42	51
1995	4,865.20	4,752	4,685	180	0.42	180
2001	44,027.62	42,488	41,891	2,136	0.42	2,136
2008	1,462.19	1,338	1,319	143	0.42	143
2012	7,423.66	4,049	3,992	3,432	0.42	3,432
	59,238.14	54,056	53,297	5,941		5,942
SALEM						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 5-2015						
NET SALVAGE PERCENT.. 0						
2005	69,644.26	52,672	44,892	24,752	2.42	10,228
2006	8,552.27	6,234	5,313	3,239	2.42	1,338
2008	1,462.19	951	811	652	2.42	269
2012	4,762.75	816	695	4,067	2.42	1,681
	84,421.47	60,673	51,711	32,710		13,516

PORTLAND GENERAL ELECTRIC

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS - LEASE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2012

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
WILSONVILLE						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 3-2015						
NET SALVAGE PERCENT.. 0						
2001	148,174.74	123,927	99,936	48,238	2.25	21,439
2002	333.00	274	221	112	2.25	50
2004	130.00	103	83	47	2.25	21
2012	6,690.58	1,216	981	5,710	2.25	2,538
	155,328.32	125,520	101,221	54,107		24,048

WTC						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 9-2043						
NET SALVAGE PERCENT.. 0						
1977	19,008.23	10,186	11,584	7,425	30.75	241
1978	552,013.33	291,872	331,917	220,096	30.75	7,158
1979	117,218.17	61,118	69,503	47,715	30.75	1,552
1980	383,547.55	197,078	224,117	159,430	30.75	5,185
1981	216,624.29	109,616	124,655	91,969	30.75	2,991
1982	580,686.70	289,159	328,832	251,855	30.75	8,190
1983	137,791.43	67,467	76,724	61,068	30.75	1,986
1984	123,415.06	59,364	67,509	55,906	30.75	1,818
1985	336,208.28	158,724	180,501	155,707	30.75	5,064
1986	216,187.84	100,069	113,799	102,389	30.75	3,330
1987	53,038.22	24,044	27,343	25,695	30.75	836
1988	64,367.07	28,543	32,459	31,908	30.75	1,038
1989	240,633.65	104,238	118,540	122,094	30.75	3,971
1990	393,844.82	166,415	189,247	204,597	30.75	6,654
1991	345,721.48	142,257	161,775	183,947	30.75	5,982
1992	879,217.22	351,687	399,939	479,278	30.75	15,586
1993	803,958.50	311,984	354,789	449,170	30.75	14,607
1994	275,408.54	103,452	117,646	157,763	30.75	5,131
1995	537,952.01	195,110	221,879	316,073	30.75	10,279
1996	290,918.40	101,592	115,531	175,388	30.75	5,704
1997	196,905.63	65,991	75,045	121,861	30.75	3,963
1998	781,406.02	250,394	284,748	496,658	30.75	16,151
1999	596,627.75	182,019	206,992	389,636	30.75	12,671
2000	495,240.61	143,134	162,772	332,468	30.75	10,812
2001	517,343.71	140,816	160,136	357,208	30.75	11,617
2002	284,077.36	72,312	82,233	201,844	30.75	6,564
2003	1,144,052.83	270,019	307,066	836,987	30.75	27,219
2004	540,504.36	117,052	133,112	407,393	30.75	13,249

PORTLAND GENERAL ELECTRIC

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS - LEASE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2012

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						
2005	71,329.34	13,986	15,905	55,424	30.75	1,802
2006	1,089,097.95	190,048	216,123	872,975	30.75	28,389
2007	834,681.12	126,638	144,013	690,668	30.75	22,461
2008	1,196,676.34	152,768	173,728	1,022,948	30.75	33,267
2009	855,224.75	87,395	99,386	755,839	30.75	24,580
2010	1,325,633.31	99,674	113,349	1,212,284	30.75	39,424
2011	1,200,167.44	55,820	63,479	1,136,689	30.75	36,965
2012	1,678,739.06	26,860	30,545	1,648,194	30.75	53,600
	19,375,468.37	4,868,901	5,536,920	13,838,548		450,037
	20,016,090.05	5,367,994	5,973,138	14,042,950		514,358
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						27.3 2.57



PORTLAND GENERAL ELECTRIC

ACCOUNT 391.10 OFFICE FURNITURE AND EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2012

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	601,211.79	581,173	413,890	187,322	0.50	187,322
1999	1,340,747.28	1,206,673	859,347	481,400	1.50	320,933
2000	624,091.95	520,075	370,378	253,714	2.50	101,486
2001	2,334,618.57	1,789,882	1,274,686	1,059,933	3.50	302,838
2002	814,226.94	569,959	405,903	408,324	4.50	90,739
2003	571,381.03	361,873	257,712	313,669	5.50	57,031
2004	254,442.46	144,185	102,683	151,759	6.50	23,348
2005	280,770.97	140,385	99,977	180,794	7.50	24,106
2006	386,342.09	167,414	119,226	267,116	8.50	31,425
2007	1,068,118.47	391,647	278,916	789,202	9.50	83,074
2008	1,325,084.60	397,525	283,103	1,041,982	10.50	99,236
2009	855,579.02	199,632	142,170	713,409	11.50	62,036
2010	2,318,623.16	386,445	275,212	2,043,411	12.50	163,473
2011	2,186,122.25	218,612	155,687	2,030,435	13.50	150,403
2012	1,192,959.46	39,761	28,317	1,164,643	14.50	80,320
	16,154,320.04	7,115,241	5,067,207	11,087,113		1,777,770
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 6.2						11.00

PORTLAND GENERAL ELECTRIC

ACCOUNT 391.20 COMPUTERS AND EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2012

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	58,247.36	58,247	58,247			
2008	9,069,709.81	8,162,739	7,390,816	1,678,894	0.50	1,678,894
2009	8,871,787.88	6,210,252	5,622,970	3,248,818	1.50	2,165,879
2010	8,863,586.23	4,431,793	4,012,693	4,850,893	2.50	1,940,357
2011	10,471,128.18	3,141,338	2,844,272	7,626,856	3.50	2,179,102
2012	13,160,649.25	1,316,065	1,191,609	11,969,040	4.50	2,659,787
	50,495,108.71	23,320,434	21,120,607	29,374,501		10,624,019
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 2.8						21.04

PORTLAND GENERAL ELECTRIC

ACCOUNT 392.04 TRANSPORTATION EQUIPMENT - HEAVY DUTY TRUCKS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2012

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-S2						
NET SALVAGE PERCENT.. +10						
1969	3,371.87	3,035	3,035			
1974	29,281.26	26,353	26,353			
1980	326,808.95	285,834	294,128			
1981	2,183.08	1,894	1,965			
1982	114,060.23	98,312	102,654			
1983	84,058.82	71,863	75,653			
1984	1,834.00	1,552	1,651			
1985	109,733.10	92,064	98,760			
1986	2,996.86	2,487	2,697			
1987	21,133.78	17,316	19,020			
1988	49,262.27	39,867	44,336			
1991	13,579.78	10,484	12,222			
1992	67,628.21	51,157	60,865			
1993	72,816.04	53,928	65,534			
1994	201,580.68	145,664	181,423			
1995	441,867.34	311,066	397,681			
1996	491,398.45	335,674	442,259			
1997	682,725.01	450,517	614,453			
1998	534,807.58	339,913	481,327			
1999	1,158,228.90	703,624	1,042,406			
2000	598,856.13	345,588	538,971			
2001	392,083.78	213,842	352,875			
2002	355,143.65	180,910	319,629			
2003	234,883.52	110,644	211,395			
2004	405,798.92	174,465	365,219			
2005	706,291.35	272,699	604,545	31,117	9.98	3,118
2006	77,603.41	26,331	58,373	11,470	10.74	1,068
2007	338,086.25	98,221	217,746	86,532	11.54	7,498
2008	149,414.72	35,824	79,418	55,055	12.39	4,444
2009	995,240.56	186,488	413,425	482,292	13.31	36,235
2010	980,852.27	131,709	291,985	590,782	14.25	41,458
2011	138,154.03	11,153	24,725	99,614	15.22	6,545
2012	528,594.19	14,224	31,533	444,201	16.22	27,386
	10,310,358.99	4,844,702	7,478,261	1,801,062		127,752
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						14.1 1.24

PORTLAND GENERAL ELECTRIC

ACCOUNT 392.05 TRANSPORTATION EQUIPMENT - MEDIUM DUTY TRUCKS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2012

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-S1.5						
NET SALVAGE PERCENT.. +10						
1987	20,005.90	17,263	18,005			
1989	2,316.90	1,955	2,085			
1990	51,578.58	43,032	46,421			
1991	20,386.71	16,766	18,348			
1992	1,560.35	1,264	1,404			
1993	3,342.05	2,657	3,008			
1994	2,613.85	2,041	2,352			
1995	25,899.83	19,785	23,310			
1996	128,623.84	96,082	115,761			
1997	133,182.44	96,802	119,864			
1998	431,115.08	303,807	388,004			
1999	17,825.20	12,128	16,043			
2000	60,030.18	39,235	54,027			
2001	731,869.48	456,006	650,100	8,583	5.11	1,680
2002	1,006,845.96	593,717	846,427	59,734	5.53	10,802
2003	951,001.41	525,267	748,842	107,059	5.98	17,903
2004	2,064,256.97	1,056,363	1,505,993	351,838	6.45	54,549
2005	1,303,154.83	607,765	866,454	306,385	6.97	43,958
2006	1,733,381.96	722,924	1,030,629	529,415	7.53	70,307
2007	531,599.68	193,146	275,357	203,083	8.12	25,010
2008	612,087.82	186,638	266,079	284,800	8.78	32,437
2009	1,914,197.15	464,289	661,909	1,060,868	9.49	111,788
2010	361,890.99	63,838	91,010	234,692	10.26	22,874
2011	346,312.20	37,152	52,965	258,716	11.08	23,350
2012	641,461.99	23,150	33,004	544,312	11.97	45,473
	13,096,541.35	5,583,072	7,837,401	3,949,487		460,131

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 8.6 3.51

PORTLAND GENERAL ELECTRIC

ACCOUNT 392.06 TRANSPORTATION EQUIPMENT - LIGHT DUTY TRUCKS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2012

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 12-L2						
NET SALVAGE PERCENT.. +10						
1981	13,951.78	12,420	12,557			
1989	13,779.83	11,511	12,402			
1990	64,705.31	53,460	58,235			
1991	1,728.40	1,411	1,556			
1992	18,096.44	14,590	16,287			
1993	159,856.96	127,096	143,871			
1994	327,521.47	256,302	294,769			
1995	512,545.24	393,942	461,291			
1996	395,997.95	298,733	356,398			
1997	285,815.18	211,317	257,234			
1998	636,603.62	460,245	562,449	10,494	3.55	2,956
1999	527,540.32	372,422	455,123	19,663	3.71	5,300
2000	450,802.70	309,891	378,706	27,016	3.87	6,981
2001	229,487.35	153,210	187,232	19,307	4.00	4,827
2002	187,308.74	120,719	147,526	21,052	4.16	5,061
2003	194,599.26	120,461	147,211	27,928	4.31	6,480
2004	639,702.95	376,299	459,861	115,872	4.50	25,749
2005	551,598.82	303,821	371,289	125,150	4.75	26,347
2006	558,097.42	281,432	343,928	158,360	5.10	31,051
2007	372,922.01	167,077	204,179	131,451	5.55	23,685
2008	1,080,397.06	412,668	504,307	468,050	6.10	76,730
2009	908,219.32	279,550	341,628	475,769	6.73	70,694
2010	18,184.00	4,124	5,040	11,326	7.42	1,526
2011	119,495.11	16,691	20,397	87,149	8.16	10,680
2012	316,447.54	14,981	18,308	266,495	9.01	29,578
	8,585,404.78	4,774,373	5,761,784	1,965,081		327,645

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 6.0 3.82

PORTLAND GENERAL ELECTRIC

ACCOUNT 392.08 TRANSPORTATION EQUIPMENT - TRAILERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2012

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-S0						
NET SALVAGE PERCENT.. +10						
1945	2,128.32	1,915	1,915			
1960	8,027.62	7,225	7,225			
1969	54,182.21	46,243	48,764			
1970	18,949.09	16,017	17,054			
1971	21,180.83	17,721	19,063			
1972	44,938.12	37,346	40,444			
1973	11,049.18	9,073	9,944			
1974	9,702.11	7,901	8,732			
1978	11,599.92	9,004	10,440			
1979	78,278.84	59,947	70,451			
1980	19,603.41	14,794	17,643			
1981	46,144.54	34,404	41,530			
1982	49,599.70	36,355	44,640			
1984	700.00	497	630			
1985	10,376.50	7,242	9,339			
1986	2,900.00	1,985	2,596	14	8.34	2
1989	20,304.86	13,099	17,129	1,145	9.29	123
1990	286,112.96	180,200	235,639	21,863	9.65	2,266
1991	88,058.50	54,185	70,855	8,398	9.95	844
1992	99,204.78	59,481	77,780	11,504	10.27	1,120
1993	54,239.18	31,603	41,326	7,489	10.62	705
1994	13,856.31	7,844	10,257	2,214	10.91	203
1995	84,638.77	46,391	60,663	15,512	11.24	1,380
1996	58,955.58	31,167	40,756	12,304	11.59	1,062
1997	226,110.08	115,140	150,563	52,936	11.90	4,448
1998	372,202.28	181,661	237,549	97,433	12.24	7,960
1999	385,960.65	180,074	235,474	111,891	12.54	8,923
2000	269,941.33	119,967	156,875	86,072	12.82	6,714
2001	142,660.51	60,089	78,576	49,818	13.07	3,812
2002	36,679.92	14,525	18,994	14,018	13.37	1,048
2003	331,276.21	122,360	160,004	138,145	13.65	10,121
2004	228,620.29	78,003	102,001	103,757	13.92	7,454
2005	75,112.55	23,377	30,569	37,032	14.19	2,610
2006	50,653.81	14,164	18,522	27,066	14.42	1,877
2007	28,748.40	7,058	9,229	16,645	14.66	1,135
2008	296,875.93	62,041	81,128	186,060	14.88	12,504
2009	390,351.24	66,258	86,642	264,674	15.05	17,586

PORTLAND GENERAL ELECTRIC

ACCOUNT 392.08 TRANSPORTATION EQUIPMENT - TRAILERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2012

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-S0						
NET SALVAGE PERCENT.. +10						
2010	531,015.34	67,481	88,241	389,673	15.20	25,636
2011	499,864.64	40,129	52,475	397,403	15.31	25,957
2012	74,394.82	2,129	2,784	64,171	15.25	4,208
	5,035,199.33	1,886,095	2,414,441	2,117,238		149,698
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						14.1 2.97

PORTLAND GENERAL ELECTRIC

ACCOUNT 392.09 TRANSPORTATION EQUIPMENT - AUTOS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2012

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.. +10						
1995	14,231.58	12,081	11,614	1,194	1.05	1,137
1996	88,879.99	74,177	71,308	8,684	1.29	6,732
1997	35,464.24	29,039	27,916	4,002	1.54	2,599
1998	33,219.64	26,573	25,545	4,353	1.81	2,405
2005	18,664.76	10,821	10,402	6,396	4.14	1,545
2006	19,864.46	10,469	10,064	7,814	4.60	1,699
2007	35,555.78	16,579	15,938	16,062	5.12	3,137
2008	259,420.66	103,174	99,184	134,295	5.68	23,643
2009	327,701.83	105,173	101,105	193,827	6.31	30,717
2010	57,679.53	13,642	13,114	38,798	7.01	5,535
2011	249,497.80	36,287	34,884	189,664	7.78	24,378
2012	34,566.64	1,699	1,634	29,476	8.65	3,408
	1,174,746.91	439,714	422,708	634,565		106,935
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						5.9 9.10



PORTLAND GENERAL ELECTRIC

ACCOUNT 392.10 TRANSPORTATION EQUIPMENT - HELICOPTER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2012

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.. +10						
2000	212,070.27	121,923	130,493	60,370	7.07	8,539
2009	2,491,005.98	405,785	434,308	1,807,597	15.84	114,116
	2,703,076.25	527,708	564,801	1,867,967		122,655
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 15.2						4.54

PORTLAND GENERAL ELECTRIC

ACCOUNT 393 STORES EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2012

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						
1992	32,791.67	32,792	32,792			
1993	98,388.98	95,929	89,219	9,170	0.50	9,170
1995	4,414.32	3,863	3,593	821	2.50	328
1996	24,447.05	20,169	18,758	5,689	3.50	1,625
1997	51,427.38	39,856	37,068	14,359	4.50	3,191
1998	291,762.09	211,528	196,733	95,029	5.50	17,278
1999	337,489.00	227,805	211,871	125,618	6.50	19,326
2000	69,800.77	43,625	40,574	29,227	7.50	3,897
2002	287,155.86	150,757	140,213	146,943	9.50	15,468
2003	30,918.68	14,686	13,659	17,260	10.50	1,644
2004	87,435.56	37,160	34,561	52,875	11.50	4,598
2005	221,466.89	83,050	77,241	144,226	12.50	11,538
2006	20,549.51	6,679	6,212	14,338	13.50	1,062
2007	169,425.75	46,592	43,333	126,093	14.50	8,696
2008	272,622.45	61,340	57,049	215,573	15.50	13,908
2009	191,912.20	33,585	31,236	160,676	16.50	9,738
2010	69,034.24	8,629	8,026	61,008	17.50	3,486
2011	260,647.06	19,549	18,181	242,466	18.50	13,106
2012	329,996.43	8,250	7,673	322,323	19.50	16,529
	2,851,685.89	1,145,844	1,067,992	1,783,694		154,588
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						11.5 5.42

PORTLAND GENERAL ELECTRIC

ACCOUNT 394 TOOLS, SHOP AND GARAGE EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2012

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						
1994	683,479.43	632,218	500,061	183,418	1.50	122,279
1995	826,231.08	722,952	571,828	254,403	2.50	101,761
1996	901,145.97	743,445	588,037	313,109	3.50	89,460
1997	690,564.11	535,187	423,313	267,251	4.50	59,389
1998	496,337.53	359,845	284,624	211,714	5.50	38,493
1999	1,138,965.10	768,801	608,092	530,873	6.50	81,673
2000	33,061.14	20,663	16,344	16,717	7.50	2,229
2001	484,811.70	278,767	220,494	264,318	8.50	31,096
2002	364,199.72	191,205	151,236	212,964	9.50	22,417
2003	303,866.72	144,337	114,165	189,702	10.50	18,067
2004	495,274.82	210,492	166,491	328,784	11.50	28,590
2005	355,464.32	133,299	105,434	250,030	12.50	20,002
2006	345,131.98	112,168	88,721	256,411	13.50	18,993
2007	433,803.54	119,296	94,358	339,446	14.50	23,410
2008	751,865.14	169,170	133,807	618,058	15.50	39,875
2009	315,908.53	55,284	43,728	272,181	16.50	16,496
2010	381,854.74	47,732	37,754	344,101	17.50	19,663
2011	291,338.88	21,850	17,283	274,056	18.50	14,814
2012	1,831,454.20	45,786	36,214	1,795,240	19.50	92,064
	11,124,758.65	5,312,497	4,201,984	6,922,774		840,771

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 8.2 7.56

PORTLAND GENERAL ELECTRIC

ACCOUNT 395 LABORATORY EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2012

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						
1996	64,721.85	64,722	64,722			
1997	161,310.82	161,311	161,311			
1998	590,932.58	571,237	312,935	277,998	0.50	277,998
1999	1,202,955.16	1,082,660	593,104	609,851	1.50	406,567
2001	469,521.98	359,968	197,198	272,324	3.50	77,807
2002	584,300.59	409,010	224,064	360,237	4.50	80,053
2003	516,355.29	327,023	179,150	337,205	5.50	61,310
2004	501,371.98	284,112	155,642	345,730	6.50	53,189
2005	432,226.25	216,113	118,391	313,835	7.50	41,845
2006	520,957.41	225,746	123,668	397,289	8.50	46,740
2007	998,898.66	366,266	200,648	798,251	9.50	84,026
2008	816,240.67	244,872	134,146	682,095	10.50	64,961
2009	1,751,173.59	408,601	223,841	1,527,333	11.50	132,812
2010	644,525.41	107,423	58,849	585,676	12.50	46,854
2011	559,578.49	55,958	30,655	528,923	13.50	39,179
2012	134,744.94	4,491	2,460	132,285	14.50	9,123
	9,949,815.67	4,889,513	2,780,784	7,169,032		1,422,464
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 5.0						14.30

PORTLAND GENERAL ELECTRIC

ACCOUNT 396.01 POWER OPERATED EQUIPMENT - MAN LIFT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2012

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.. +5						
1987	35,054.70	32,609	33,302			
1992	211,740.69	185,142	201,154			
1993	726,210.98	624,222	689,313	587	2.05	286
1994	97,922.87	82,775	91,406	1,621	2.29	708
1995	803,289.66	665,064	734,414	28,711	2.58	11,128
1997	846,668.84	669,529	739,344	64,991	3.12	20,830
1998	1,341,247.98	1,030,944	1,138,446	135,740	3.42	39,690
1999	853,192.24	633,512	699,571	110,962	3.77	29,433
2000	1,798,783.79	1,285,906	1,419,994	288,851	4.11	70,280
2001	422,720.51	289,101	319,247	82,337	4.47	18,420
2002	1,505,610.53	977,774	1,079,731	350,599	4.86	72,140
2003	1,544,357.30	942,197	1,040,445	426,694	5.29	80,660
2004	243,470.23	138,015	152,406	78,891	5.75	13,720
2005	548,856.99	284,692	314,378	207,036	6.24	33,179
2006	1,213,409.82	564,151	622,978	529,761	6.78	78,136
2007	2,642,999.81	1,073,137	1,185,038	1,325,812	7.37	179,893
2008	4,138,383.43	1,415,327	1,562,910	2,368,554	8.00	296,069
2009	652,854.62	178,001	196,562	423,650	8.70	48,695
2010	3,283,999.07	653,598	721,752	2,398,047	9.43	254,300
2011	1,117,336.67	135,444	149,568	911,902	10.25	88,966
2012	1,732,180.55	70,760	78,139	1,567,433	11.13	140,830
	25,760,291.28	11,931,900	13,170,098	11,302,179		1,477,363
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						7.7 5.74

PORTLAND GENERAL ELECTRIC

ACCOUNT 396.02 POWER OPERATED EQUIPMENT - DIGGER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2012

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-S3						
NET SALVAGE PERCENT.. +5						
1980	67,365.01	63,997	63,997			
1995	57,984.58	49,549	55,085			
1996	1,102,208.57	922,598	1,047,098			
1997	380,682.64	310,548	361,649			
1998	213,787.74	169,343	203,098			
1999	224,899.41	172,205	213,654			
2002	221,200.61	144,955	196,894	13,247	4.72	2,807
2003	269,635.19	164,015	222,784	33,369	5.34	6,249
2004	1,575,250.08	875,146	1,188,723	307,765	6.03	51,039
2007	338,904.46	125,886	170,993	150,966	8.57	17,616
2008	1,145,111.58	349,528	474,768	613,088	9.51	64,468
2009	713,126.37	169,503	230,238	447,232	10.49	42,634
2011	1,404,418.68	143,026	194,274	1,139,924	12.49	91,267
2012	776,799.45	26,419	35,886	702,074	13.49	52,044
	8,491,374.37	3,686,718	4,659,141	3,407,665		328,124
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						10.4 3.86

PORTLAND GENERAL ELECTRIC

ACCOUNT 396.03 POWER OPERATED EQUIPMENT - CRANE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2012

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-L3						
NET SALVAGE PERCENT.. +5						
1980	98,999.01	86,196	94,049			
1984	27,318.60	22,854	25,953			
1990	89,852.13	70,097	85,360			
1991	214,949.48	165,526	204,202			
1992	79,951.42	60,725	75,954			
1993	172,492.92	129,095	163,868			
1994	465,962.68	343,950	442,665			
1995	97,966.74	70,844	93,068			
1996	320,283.24	226,437	304,269			
1997	110,755.61	76,157	105,218			
1999	61,170.22	38,830	58,112			
2000	56,098.89	33,842	53,294			
2001	548,513.04	310,985	518,807	2,280	7.77	293
2006	349,734.09	119,875	199,984	132,263	11.52	11,481
2007	969,904.75	283,241	472,522	448,888	12.39	36,230
2008	502,794.52	120,799	201,525	276,130	13.29	20,777
2010	474,999.87	63,852	106,522	344,728	15.17	22,724
2011	226,696.22	18,284	30,503	184,859	16.17	11,432
	4,868,443.43	2,241,589	3,235,875	1,389,147		102,937
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						13.5 2.11

PORTLAND GENERAL ELECTRIC

ACCOUNT 396.07 POWER OPERATED EQUIPMENT - CONSTRUCTION EQUIP

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2012

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-L1						
NET SALVAGE PERCENT.. +5						
1978	50,469.81	41,848	47,946			
1980	397,355.83	323,885	377,488			
1984	15,963.80	12,448	15,166			
1985	73,647.11	56,755	69,965			
1989	99,701.04	72,562	94,716			
1992	30,766.19	21,211	29,154	74	7.75	10
1993	532,684.52	359,194	493,696	12,354	7.97	1,550
1994	226,146.75	149,056	204,871	9,968	8.17	1,220
1995	204,474.14	131,546	180,804	13,446	8.34	1,612
1996	133,999.81	83,814	115,199	12,101	8.56	1,414
1997	232,775.50	141,572	194,584	26,553	8.71	3,049
1998	431,105.59	253,594	348,553	60,997	8.92	6,838
2001	207,349.49	108,281	148,827	48,155	9.42	5,112
2002	141,008.94	69,900	96,074	37,884	9.62	3,938
2003	83,451.71	39,085	53,721	25,558	9.77	2,616
2004	172,478.96	75,341	103,553	60,302	9.99	6,036
2005	245,476.59	98,645	135,583	97,620	10.23	9,543
2006	360,533.34	131,112	180,208	162,299	10.48	15,487
2007	283,214.83	90,860	124,883	144,171	10.79	13,362
2008	440,037.81	120,227	165,247	252,789	11.15	22,672
2009	532,941.20	118,017	162,209	344,085	11.52	29,868
2010	537,040.74	88,518	121,664	388,525	11.91	32,622
2011	25,556.00	2,641	3,630	20,648	12.29	1,680
2012	222,007.37	8,204	11,276	199,631	12.35	16,164
	5,680,187.07	2,598,316	3,479,017	1,917,161		174,793

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 11.0 3.08



PORTLAND GENERAL ELECTRIC

ACCOUNT 397.01 COMMUNICATION EQUIPMENT - LINE EQUIP

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2012

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	344,073	168,307	978,602	10.50	93,200
2009	14,927.29	3,483	1,704	13,223	11.50	1,150
2010	6,523.00	1,087	532	5,991	12.50	479
2011	301,180.10	30,118	14,732	286,448	13.50	21,218
2012	5,164.13	172	84	5,080	14.50	350
	1,833,384.98	737,613	544,039	1,289,346		116,397
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						11.1 6.35

PORTLAND GENERAL ELECTRIC

ACCOUNT 397.03 COMMUNICATION EQUIPMENT - RADIO, MICROWAVE AND TERMINAL EQUIP

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2012

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	1,681.27	1,681	1,681			
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	29,974.00	29,974	29,974			
1956	25,301.55	25,302	25,302			
1957	13,207.31	13,207	13,207			
1958	13,315.71	13,316	13,316			
1959	14,087.78	14,088	14,088			
1960	2,076.08	2,076	2,076			
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	38,636.89	38,637	38,637			
1966	137,847.58	137,848	137,848			
1967	17,212.53	17,213	17,213			
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	31,354.94	31,355	31,355			
1972	9,552.53	9,553	9,553			
1973	251,205.98	251,206	251,206			
1974	633,893.97	633,894	633,894			
1975	763,157.78	763,158	763,158			
1976	145,916.02	145,916	145,916			
1977	115,287.03	115,287	115,287			
1978	1,129,902.94	1,129,903	1,129,903			
1979	948,734.14	948,734	948,734			
1980	403,436.26	403,436	403,436			
1981	267,102.40	267,102	267,102			
1982	72,166.62	72,167	72,167			
1983	63,218.49	63,218	63,218			
1984	2,340,640.60	2,340,641	2,340,641			
1985	112,765.11	112,765	112,765			
1986	552,277.63	552,278	552,278			

PORTLAND GENERAL ELECTRIC

ACCOUNT 397.03 COMMUNICATION EQUIPMENT - RADIO, MICROWAVE AND TERMINAL EQUIP

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2012

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						
1987	282,882.74	282,883	282,883			
1988	996,095.70	996,096	996,096			
1989	676,936.84	676,937	676,937			
1990	255,957.30	255,957	255,957			
1991	155,048.24	155,048	155,048			
1992	155,165.58	155,166	155,166			
1993	987,881.25	987,881	987,881			
1994	1,383,232.73	1,383,233	1,383,233			
1995	3,004,080.68	3,004,081	3,004,081			
1996	2,250,701.96	2,250,702	2,250,702			
1997	2,400,537.78	2,400,538	2,400,538			
1998	1,793,082.17	1,733,319	941,458	851,624	0.50	851,624
1999	1,337,021.76	1,203,320	653,587	683,435	1.50	455,623
2000	2,931,691.91	2,443,067	1,326,960	1,604,732	2.50	641,893
2001	2,100,592.48	1,610,461	874,727	1,225,865	3.50	350,247
2002	3,202,811.10	2,241,968	1,217,732	1,985,079	4.50	441,129
2003	5,631,637.63	3,566,685	1,937,256	3,694,382	5.50	671,706
2004	2,183,796.79	1,237,492	672,148	1,511,649	6.50	232,561
2005	689,176.95	344,588	187,164	502,013	7.50	66,935
2006	1,709,944.80	740,970	402,460	1,307,485	8.50	153,822
2007	4,153,211.15	1,522,858	827,145	3,326,066	9.50	350,112
2008	5,896,704.85	1,769,011	960,844	4,935,861	10.50	470,082
2009	709,550.52	165,559	89,924	619,627	11.50	53,881
2010	2,088,580.37	348,104	189,074	1,899,506	12.50	151,960
2011	10,174,410.41	1,017,441	552,626	9,621,784	13.50	712,725
2012	3,833,463.84	127,769	69,398	3,764,066	14.50	259,591
	69,486,640.99	41,123,579	31,953,470	37,533,171		5,863,891
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						6.4 8.44

PORTLAND GENERAL ELECTRIC

ACCOUNT 397.06 COMMUNICATION EQUIPMENT - MOBILE RADIO EQUIP

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2012

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	99,549.46	36,502	74,478	25,071	9.50	2,639
2008	189,859.44	56,958	116,215	73,644	10.50	7,014
2009	130,687.04	30,493	62,217	68,470	11.50	5,954
2010	119,068.83	19,845	40,491	78,578	12.50	6,286
2011	48,058.72	4,806	9,806	38,253	13.50	2,834
2012	11,632.68	388	792	10,841	14.50	748
	598,856.17	148,992	303,999	294,857		25,475
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						11.6 4.25

PORTLAND GENERAL ELECTRIC

ACCOUNT 397.07 COMMUNICATION EQUIPMENT - TELEPHONE EQUIP

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2012

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	83,257	80,613	5,514	0.50	5,514
1999	58,095.53	52,286	50,625	7,471	1.50	4,981
2000	31,333.56	26,111	25,282	6,052	2.50	2,421
2001	231,236.20	177,282	171,652	59,584	3.50	17,024
2002	21,585.89	15,110	14,630	6,956	4.50	1,546
2003	42,825.31	27,123	26,262	16,563	5.50	3,011
2004	37,984.42	21,525	20,841	17,143	6.50	2,637
2005	15,005.84	7,503	7,265	7,741	7.50	1,032
2006	44,834.31	19,428	18,811	26,023	8.50	3,062
2007	25,619.69	9,394	9,095	16,525	9.50	1,739
2008	14,329.11	4,299	4,162	10,167	10.50	968
2009	11,416.09	2,664	2,580	8,836	11.50	768
2010	30,032.63	5,006	4,847	25,186	12.50	2,015
2011	31,253.67	3,125	3,026	28,228	13.50	2,091
2012	6,384.47	213	206	6,179	14.50	426
	688,064.05	454,326	439,897	248,167		49,235

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 5.0 7.16

PORTLAND GENERAL ELECTRIC

ACCOUNT 398 MISCELLANEOUS EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2012

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						
1998	6,671.37	4,837	6,671			
2000	6,703.78	4,190	6,704			
2001	4,743.45	2,727	4,743			
2002	1,457.43	765	1,457			
2003	868.00	412	868			
2004	415.00	176	415			
2005	482.68	181	483			
2006	1,175.17	382	1,147	28	13.50	2
2007	8,512.86	2,341	7,028	1,485	14.50	102
2008	91,395.46	20,564	61,739	29,656	15.50	1,913
2009	2,469.00	432	1,297	1,172	16.50	71
2010	1,854.11	232	696	1,158	17.50	66
2011	1,473.56	111	333	1,141	18.50	62
2012	953.45	24	72	881	19.50	45
	129,175.32	37,374	93,653	35,522		2,261

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 15.7 1.75



*Excellence Delivered **As Promised***

November 27, 2013

Mr. Kirk Stevens  
 Controller and Assistant Treasurer  
 Portland General Electric  
 121 SW Salmon Street  
 Portland, OR 97204

Dear Kirk:

Rates for New Assets

Per your request, we have determined recommended depreciation rates for two new combustion turbine sites, one new wind facility, three solar sites and one new asset class of property which will be placed into service after December 31, 2012. These recommended rates by account are to be implemented prior to or as of the in-service date. The combustion turbines include a 220 MW facility at Port Westward to be completed in the first quarter of 2015 and a 440 MW facility at Carty to be completed by mid-2016. Each unit was based on a 45-year life span. The wind facility at Tucannon River includes wind turbines totaling 267 MW to be complete in the first quarter of 2015. There are three phases of the Sunway Solar facility with a total of 4.5 MW which will be added to PGE's property records after December 31, 2012 and have rates based on a 20-year life span. Each of these parameters are established with a general understanding of the new facilities and the estimates of comparable facilities within the industry and other similar facilities in Portland General's generation fleet. The table below sets forth the interim survivor curve, net salvage percents and resultant accrual rate for each account.

<u>Account</u>	<u>Interim Survivor Curve</u>	<u>Net Salvage Percent</u>	<u>Accrual Rate</u>
Port Westward II			
341	70-R2	(7)	2.60
342	45-R3	(7)	3.03
344	35-R2	(7)	4.79
345	40-R2.5	(7)	3.79
346	55-R2	(7)	3.57
Carty			
341	70-R3	(6)	2.59
342	45-R3	(6)	3.01
344	35-R2	(6)	4.64
346	55-R2	(6)	3.47

Gannett Fleming, Inc.  
 Valuation and Rate Division

P.O. Box 67100 • Harrisburg, PA 17106-7100 • 207 Senate Avenue • Camp Hill, PA 17011-2316  
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Gannett Fleming

Mr. Kirk Stevens  
Portland, OR 97204

- 2 -

November 27, 2013

<u>Account</u>	<u>Interim Survivor Curve</u>	<u>Net Salvage Percent</u>	<u>Accrual Rate</u>
Tucannon River			
341.01	40-R4	(12)	2.99
344.01	30-R3	(12)	4.44
345.01	30-R2.5	(12)	5.08
346.01	35-R2.5	(12)	4.40
Sunway 1			
344	25-S2.5	(2)	5.20
Sunway 2			
344	25-S2.5	(2)	5.73
Sunway 3			
344	25-S2.5	(2)	5.62

Additionally, I have determined a rate to be implemented to new assets in Account 363, Storage Battery. The recommended rate is 8.08% which is based on a 15-L3 survivor curve and negative five percent net salvage.

Very truly yours,

GANNETT FLEMING, INC.



JOHN J. SPANOS  
Sr. Vice President  
Valuation and Rate Division

JJS:krm