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**VIA ELECTRONIC FILING**

Public Utility Commission of Oregon  
201 High Street SE, Suite 100  
P.O. Box 1088  
Salem, Oregon 97308-1088

Re: Docket No. UM 1801  
Revised Depreciation Rates for Electric Plant-in-Service

Attention: Filing Center

Enclosed for filing is page 18 to Exhibit No. 102 to the Direct Testimony of John J. Spanos in the above matter. This page replaces the current page 18 of Exhibit No. 2 to Mr. Spanos' testimony, which was a duplicate of the previous page.

Very truly yours,

Wendy McIndoo

Enclosure

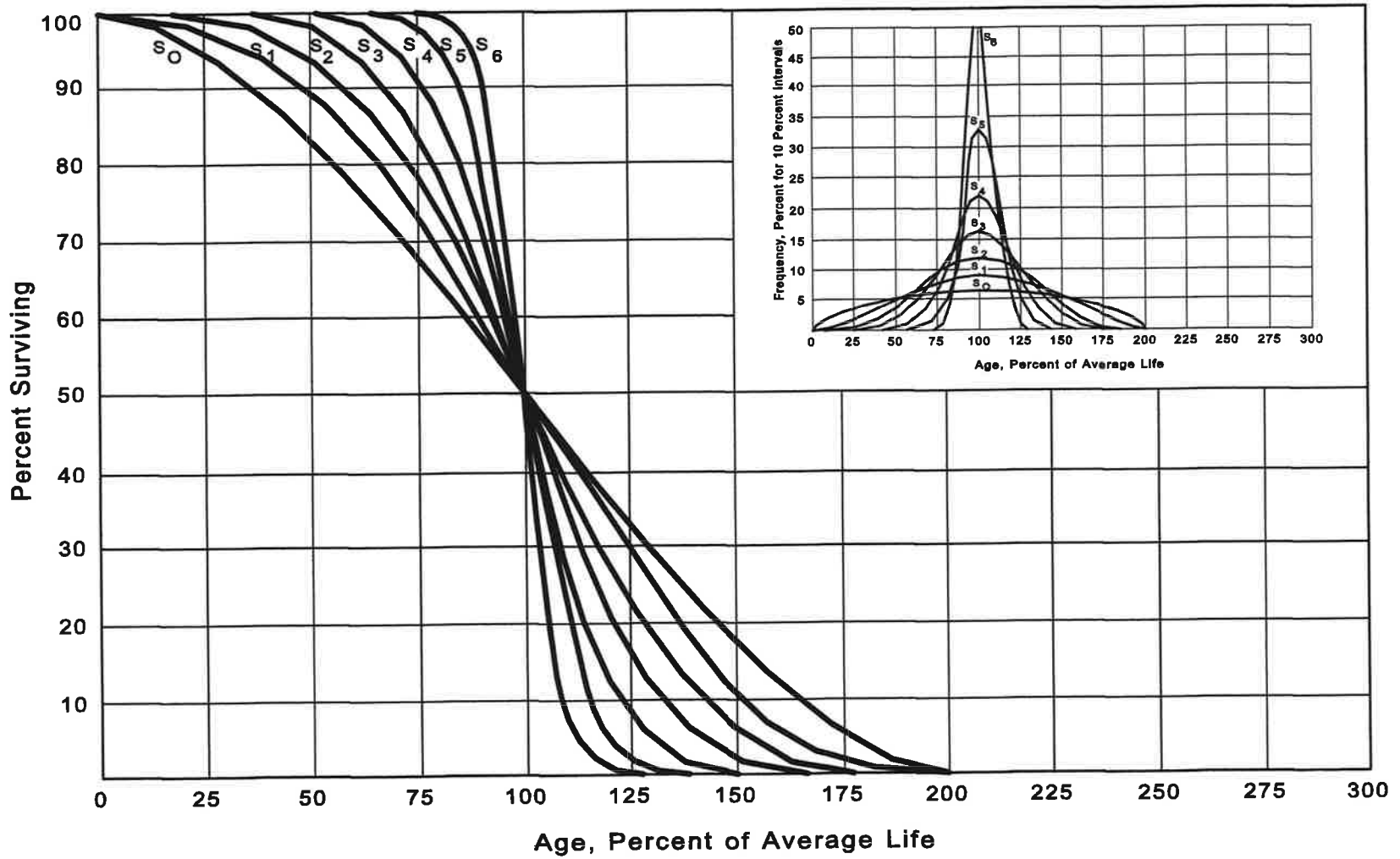


Figure 3. Symmetrical or "S" Iowa Survivor Curves