

Application for Change in Accounting Method

Name of filer (name of parent corporation if a consolidated group) (see instructions)		Identification number (see instructions)	
Portland General Electric Company		93-0256820	
Number, street, and room or suite no. If a P.O. box, see the instructions.		Principal business activity code number (see instructions)	
121 SW Salmon Street		221100	
City or town, state, and ZIP code		Tax year of change begins (MM/DD/YYYY)	
Portland, OR 97204		Tax year of change ends (MM/DD/YYYY)	
Name of applicant(s) (if different than filer) and identification number(s) (see instructions)		Name of contact person (see instructions)	
		Barry Tovig	
		Contact person's telephone number	
		(202) 327-8821	

If the applicant is a member of a consolidated group, check this box

If Form 2848, Power of Attorney and Declaration of Representative, is attached (see instructions for when Form 2848 is required), check this box

Check the box to indicate the type of applicant. <input type="checkbox"/> Individual <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Controlled foreign corporation (Sec. 957) <input type="checkbox"/> 10/50 corporation (Sec. 904(d)(2)(E)) <input type="checkbox"/> Qualified personal service corporation (Sec. 448(d)(2)) <input type="checkbox"/> Exempt organization. Enter Code section ▶		Check the appropriate box to indicate the type of accounting method change being requested. (see instructions) <input type="checkbox"/> Depreciation or Amortization <input type="checkbox"/> Financial Products and/or Financial Activities of Financial Institutions <input checked="" type="checkbox"/> Other (specify) ▶ Late General Asset Account Election	
<input type="checkbox"/> Cooperative (Sec. 1381) <input type="checkbox"/> Partnership <input type="checkbox"/> S Corporation <input type="checkbox"/> Insurance Co. (Sec. 816(a)) <input type="checkbox"/> Insurance Co. (Sec. 831) <input type="checkbox"/> Other (specify) ▶			

Caution: To be eligible for approval of the requested change in method of accounting, the taxpayer must provide all information that is relevant to the taxpayer or to the taxpayer's requested change in method of accounting. This includes all information requested on this Form 3115 (including its instructions), as well as any other information that is not specifically requested.

The taxpayer must attach all applicable supplemental statements requested throughout this form.

Part I Information For Automatic Change Request

1 Enter the applicable designated automatic accounting method change number for the requested automatic change. Enter only one designated automatic accounting method change number, except as provided in guidance published by the IRS. If the requested change has no designated automatic accounting method change number, check "Other," and provide both a description of the change and citation of the IRS guidance providing the automatic change. See instructions. ▶ (a) Change No. <u>180</u> (b) Other <input type="checkbox"/> Description ▶	Yes	No
2 Do any of the scope limitations described in section 4.02 of Rev. Proc. 2008-52 cause automatic consent to be unavailable for the applicant's requested change? If "Yes," attach an explanation		X

Note: Complete Part II below and then Part IV, and also Schedules A through E of this form (if applicable).


Part II Information For All Requests

3 Did or will the applicant cease to engage in the trade or business to which the requested change relates, or terminate its existence, in the tax year of change (see instructions)? If "Yes," the applicant is not eligible to make the change under automatic change request procedures.	Yes	No
4a Does the applicant (or any present or former consolidated group in which the applicant was a member during the applicable tax year(s)) have any Federal income tax return(s) under examination (see instructions)? If "No," go to line 5.		X
b Is the method of accounting the applicant is requesting to change an issue (with respect to either the applicant or any present or former consolidated group in which the applicant was a member during the applicable tax year(s)) either (i) under consideration or (ii) placed in suspense (see instructions)?	N	A

Signature (see instructions)


Under penalties of perjury, I declare that I have examined this application, including accompanying schedules and statements, and to the best of my knowledge and belief, the application contains all the relevant facts relating to the application, and it is true, correct, and complete. Declaration of preparer (other than applicant) is based on all information of which preparer has any knowledge.

Filer

 12/23/13
 Signature and date

James Lobdell, Senior VP of Finance, CFO & Treasurer
 Name and title (print or type)

Preparer (other than filer/applicant)


 Signature of individual preparing the application and date

Renae Davis
 Name of individual preparing the application (print or type)

ERNST & YOUNG, US LLP.
 Name of firm preparing the application

Part II Information For All Requests (continued)	Yes	No
4 c Is the method of accounting the applicant is requesting to change an issue pending (with respect to either the applicant or any present or former consolidated group in which the applicant was a member during the applicable tax year(s)) for any tax year under examination (see instructions)?	N	A
d Is the request to change the method of accounting being filed under the procedures requiring that the operating division director consent to the filing of the request (see instructions)? If "Yes," attach the consent statement from the director. N/A	N	A
e Is the request to change the method of accounting being filed under the 90-day or 120-day window period? If "Yes," check the box for the applicable window period and attach the required statement (see instructions). <input type="checkbox"/> 90 day <input type="checkbox"/> 120 day: Date examination ended ► _____	N	A
f If you answered "Yes" to line 4a, enter the name and telephone number of the examining agent and the tax year(s) under examination. Name ► <u>N/A</u> Telephone number ► <u>N/A</u> Tax year(s) ► _____		
g Has a copy of this Form 3115 been provided to the examining agent identified on line 4f?	N	A
5 a Does the applicant (or any present or former consolidated group in which the applicant was a member during the applicable tax year(s)) have any Federal income tax return(s) before Appeals and/or a Federal court? If "Yes," enter the name of the (check the box) <input type="checkbox"/> Appeals officer and/or <input type="checkbox"/> counsel for the government, telephone number, and the tax year(s) before Appeals and/or a Federal court. Name ► <u>N/A</u> Telephone number ► <u>N/A</u> Tax year(s) ► _____		X
b Has a copy of this Form 3115 been provided to the Appeals officer and/or counsel for the government identified on line 5a?	N	A
c Is the method of accounting the applicant is requesting to change an issue under consideration by Appeals and/or a Federal court (for either the applicant or any present or former consolidated group in which the applicant was a member for the tax year(s) the applicant was a member) (see instructions)? If "Yes," attach an explanation.	N	A
6 If the applicant answered "Yes" to line 4a and/or 5a with respect to any present or former consolidated group, attach a statement that provides each parent corporation's (a) name, (b) identification number, (c) address, and (d) tax year(s) during which the applicant was a member that is under examination, before an Appeals office, and/or before a Federal court. N/A		
7 If, for federal income tax purposes, the applicant is either an entity (including a limited liability company) treated as a partnership or an S corporation, is it requesting a change from a method of accounting that is an issue under consideration in an examination, before Appeals, or before a Federal court, with respect to a Federal income tax return of a partner, member, or shareholder of that entity? If "Yes," the applicant is not eligible to make the change.	N	A
8a Does the applicable revenue procedure (advance consent or automatic consent) state that the applicant does not receive audit protection for the requested change (see instructions)?		X
b If "Yes," attach an explanation.		
9 a Has the applicant, its predecessor, or a related party requested or made (under either an automatic change procedure or a procedure requiring advance consent) a change in method of accounting within the past 5 years (including the year of the requested change)?	X	
b If "Yes," for each trade or business, attach a description of each requested change in method of accounting (including the tax year of change) and state whether the applicant received consent. See <i>Statements</i>		
c If any application was withdrawn, not perfected, or denied, or if a Consent Agreement granting a change was not signed and returned to the IRS, or the change was not made or not made in the requested year of change, attach an explanation.		
10 a Does the applicant, its predecessor, or a related party currently have pending any request (including any concurrently filed request) for a private letter ruling, change in method of accounting, or technical advice?		X
b If "Yes," for each request attach a statement providing the name(s) of the taxpayer, identification number(s), the type of request (private letter ruling, change in method of accounting, or technical advice), and the specific issue(s) in the request(s).		
11 Is the applicant requesting to change its overall method of accounting? If "Yes," check the appropriate boxes below to indicate the applicant's present and proposed methods of accounting. Also, complete Schedule A on page 4 of this form.		X
Present method: <input type="checkbox"/> Cash <input type="checkbox"/> Accrual <input type="checkbox"/> Hybrid (attach description)		
Proposed method: <input type="checkbox"/> Cash <input type="checkbox"/> Accrual <input type="checkbox"/> Hybrid (attach description)		

Part II Information For All Requests (continued)				Yes	No
12	If the applicant is either (i) not changing its overall method of accounting, or (ii) is changing its overall method of accounting and also changing to a special method of accounting for one or more items, attach a detailed and complete description for each of the following: See Statements				
	a The item(s) being changed.				
	b The applicant's present method for the item(s) being changed.				
	c The applicant's proposed method for the item(s) being changed.				
	d The applicant's present overall method of accounting (cash, accrual, or hybrid).				
13	Attach a detailed and complete description of the applicant's trade(s) or business(es), and the principal business activity code for each. If the applicant has more than one trade or business as defined in Regulations section 1.446-1(d), describe: whether each trade or business is accounted for separately; the goods and services provided by each trade or business and any other types of activities engaged in that generate gross income; the overall method of accounting for each trade or business; and which trade or business is requesting to change its accounting method as part of this application or a separate application. See Statements				
14	Will the proposed method of accounting be used for the applicant's books and records and financial statements? For insurance companies, see the instructions If "No," attach an explanation. See Statements			X	
15 a	Has the applicant engaged, or will it engage, in a transaction to which section 381(a) applies (e.g., a reorganization, merger, or liquidation) during the proposed tax year of change determined without regard to any potential closing of the year under section 381(b)(1)?				X
	b If "Yes," for the items of income and expense that are the subject of this application, attach a statement identifying the methods of accounting used by the parties to the section 381(a) transaction immediately before the date of distribution or transfer and the method(s) that would be required by section 381(c)(4) or (c)(5) absent consent to the change(s) requested in this application. N/A				
16	Does the applicant request a conference with the IRS National Office if the IRS proposes an adverse response?			X	
17	If the applicant is changing to either the overall cash method, an overall accrual method, or is changing its method of accounting for any property subject to section 263A, any long-term contract subject to section 460, or inventories subject to section 474, enter the applicant's gross receipts for the 3 tax years preceding the tax year of change.				
	1st preceding year ended: mo. yr. 2nd preceding year ended: mo. yr. 3rd preceding year ended: mo. yr.				
	\$ \$ \$				

Part III Information For Advance Consent Request N/A				Yes	No
18	Is the applicant's requested change described in any revenue procedure, revenue ruling, notice, regulation, or other published guidance as an automatic change request? If "Yes," attach an explanation describing why the applicant is submitting its request under advance consent request procedures.				
19	Attach a full explanation of the legal basis supporting the proposed method for the item being changed. Include a detailed and complete description of the facts that explains how the law specifically applies to the applicant's situation and that demonstrates that the applicant is authorized to use the proposed method. Include all authority (statutes, regulations, published rulings, court cases, etc.) supporting the proposed method. Also, include either a discussion of the contrary authorities or a statement that no contrary authority exists.				
20	Attach a copy of all documents related to the proposed change (see instructions).				
21	Attach a statement of the applicant's reasons for the proposed change.				
22	If the applicant is a member of a consolidated group for the year of change, do all other members of the consolidated group use the proposed method of accounting for the item being changed? If "No," attach an explanation.				
23 a	Enter the amount of user fee attached to this application (see instructions). ▶ \$ _____				
	b If the applicant qualifies for a reduced user fee, attach the required information or certification (see instructions).				

Part IV Section 481(a) Adjustment				Yes	No
24	Does the applicable revenue procedure, revenue ruling, notice, regulation, or other published guidance require the applicant to implement the requested change in method of accounting on a cut-off basis rather than a section 481(a) adjustment? If "Yes," do not complete lines 25, 26, and 27 below.				X
25	Enter the section 481(a) adjustment. Indicate whether the adjustment is an increase (+) or a decrease (-) in income. ▶ \$ _____ 0.00 Attach a summary of the computation and an explanation of the methodology used to determine the section 481(a) adjustment. If it is based on more than one component, show the computation for each component. If more than one applicant is applying for the method change on the same application, attach a list of the name, identification number, principal business activity code (see instructions), and the amount of the section 481(a) adjustment attributable to each applicant. See Statements				

Part IV Section 481(a) Adjustment (continued)		Yes	No
26	If the section 481(a) adjustment is an increase to income of less than \$25,000, does the applicant elect to take the entire amount of the adjustment into account in the year of change?	N	A
27	Is any part of the section 481(a) adjustment attributable to transactions between members of an affiliated group, a consolidated group, a controlled group, or other related parties? If "Yes," attach an explanation.		X

Schedule A - Change in Overall Method of Accounting (If Schedule A applies, Part I below must be completed.) N/A

Part I Change in Overall Method (see instructions)

1 Enter the following amounts as of the close of the tax year preceding the year of change. If none, state "None." Also, attach a statement providing a breakdown of the amounts entered on lines 1a through 1g.

	Amount
a Income accrued but not received (such as accounts receivable)	\$
b Income received or reported before it was earned (such as advanced payments). Attach a description of the income and the legal basis for the proposed method	
c Expenses accrued but not paid (such as accounts payable)	
d Prepaid expenses previously deducted	
e Supplies on hand previously deducted and/or not previously reported	
f Inventory on hand previously deducted and/or not previously reported. Complete Schedule D, Part II	
g Other amounts (specify). Attach a description of the item and the legal basis for its inclusion in the calculation of the section 481(a) adjustment. ▶	
h Net section 481(a) adjustment (Combine lines 1a-1g.) Indicate whether the adjustment is an increase (+) or decrease (-) in income. Also enter the net amount of this section 481(a) adjustment amount on Part IV, line 25.	\$

2 Is the applicant also requesting the recurring item exception under section 461(h)(3)? Yes No

3 Attach copies of the profit and loss statement (Schedule F (Form 1040) for farmers) and the balance sheet, if applicable, as of the close of the tax year preceding the year of change. Also attach a statement specifying the accounting method used when preparing the balance sheet. If books of account are not kept, attach a copy of the business schedules submitted with the Federal income tax return or other return (e.g., tax-exempt organization returns) for that period. If the amounts in Part I, lines 1a through 1g, do not agree with those shown on both the profit and loss statement and the balance sheet, attach a statement explaining the differences.

Part II Change to the Cash Method For Advance Consent Request (see instructions)

Applicants requesting a change to the cash method must attach the following information:

- 1 A description of inventory items (items whose production, purchase, or sale is an income-producing factor) and materials and supplies used in carrying out the business.
- 2 An explanation as to whether the applicant is required to use the accrual method under any section of the Code or regulations.

Schedule B - Change to the Deferral Method for Advance Payments (see instructions) N/A

- 1 If the applicant is requesting to change to the Deferral Method for advance payments described in section 5.02 of Rev. Proc. 2004-34, 2004-1 C.B. 991, attach the following information:
 - a A statement explaining how the advance payments meet the definition in section 4.01 of Rev. Proc. 2004-34.
 - b If the applicant is filing under the automatic change procedures of Rev. Proc. 2008-52, the information required by section 8.02(3)(a)-(c) of Rev. Proc. 2004-34.
 - c If the applicant is filing under the advance consent provisions of Rev. Proc. 97-27, the information required by section 8.03(2)(a)-(f) of Rev. Proc. 2004-34.
- 2 If the applicant is requesting to change to the deferral method for advance payments described in Regulations section 1.451-5(b)(1)(ii), attach the following.
 - a A statement explaining how the advance payments meet the definition in Regulations section 1.451-5(a)(1).
 - b A statement explaining what portions of the advance payments, if any, are attributable to services, whether such services are integral to the provisions of goods or items, and whether any portions of the advance payments that are attributable to non-integral services are less than five percent of the total contract prices. See Regulations sections 1.451-5(a)(2)(i) and (3).
 - c A statement explaining that the advance payments will be included in income no later than when included in gross receipts for purposes of the applicant's financial reports. See Regulations section 1.451-5(b)(1)(ii).
 - d A statement explaining whether the inventoriable goods exception of Regulations section 1.451-5(c) applies and if so, when substantial advance payments will be received under the contracts, and how the exception will limit the deferral of income.

Schedule C - Changes Within the LIFO Inventory Method (see instructions) N/A**Part I General LIFO Information**

Complete this section if the requested change involves changes within the LIFO inventory method. Also, attach a copy of all **Forms 970, Application To Use LIFO Inventory Method**, filed to adopt or expand the use of the LIFO method.

- 1** Attach a description of the applicant's present and proposed LIFO methods and submethods for each of the following items:
 - a** Valuing inventory (e.g., unit method or dollar-value method).
 - b** Pooling (e.g., by line or type or class of goods, natural business unit, multiple pools, raw material content, simplified dollar-value method, inventory price index computation (IPIC) pools, vehicle-pool method, etc.).
 - c** Pricing dollar-value pools (e.g., double-extension, index, link-chain, link-chain index, IPIC method, etc.).
 - d** Determining the current-year cost of goods in the ending inventory (i.e., most recent acquisitions, earliest acquisitions during the current year, average cost of current-year acquisitions, or other permitted method).
- 2** If any present method or submethod used by the applicant is not the same as indicated on Form(s) 970 filed to adopt or expand the use of the method, attach an explanation.
- 3** If the proposed change is not requested for all the LIFO inventory, attach a statement specifying the inventory to which the change is and is not applicable.
- 4** If the proposed change is not requested for all of the LIFO pools, attach a statement specifying the LIFO pool(s) to which the change is applicable.
- 5** Attach a statement addressing whether the applicant values any of its LIFO inventory on a method other than cost. For example, if the applicant values some of its LIFO inventory at retail and the remainder at cost, identify which inventory items are valued under each method.
- 6** If changing to the IPIC method, attach a completed Form 970.

Part II Change in Pooling Inventories

- 1** If the applicant is proposing to change its pooling method or the number of pools, attach a description of the contents of, and state the base year for, each dollar-value pool the applicant presently uses and proposes to use.
- 2** If the applicant is proposing to use natural business unit (NBU) pools or requesting to change the number of NBU pools, attach the following information (to the extent not already provided) in sufficient detail to show that each proposed NBU was determined under Regulations section 1.472-8(b)(1) and (2):
 - a** A description of the types of products produced by the applicant. If possible, attach a brochure.
 - b** A description of the types of processes and raw materials used to produce the products in each proposed pool.
 - c** If all of the products to be included in the proposed NBU pool(s) are not produced at one facility, state the reasons for the separate facilities, the location of each facility, and a description of the products each facility produces.
 - d** A description of the natural business divisions adopted by the taxpayer. State whether separate cost centers are maintained and if separate profit and loss statements are prepared.
 - e** A statement addressing whether the applicant has inventories of items purchased and held for resale that are not further processed by the applicant, including whether such items, if any, will be included in any proposed NBU pool.
 - f** A statement addressing whether all items including raw materials, goods-in-process, and finished goods entering into the entire inventory investment for each proposed NBU pool are presently valued under the LIFO method. Describe any items that are not presently valued under the LIFO method that are to be included in each proposed pool.
 - g** A statement addressing whether, within the proposed NBU pool(s), there are items both sold to unrelated parties and transferred to a different unit of the applicant to be used as a component part of another product prior to final processing.
- 3** If the applicant is engaged in manufacturing and is proposing to use the multiple pooling method or raw material content pools, attach information to show that each proposed pool will consist of a group of items that are substantially similar. See Regulations section 1.472-8(b)(3).
- 4** If the applicant is engaged in the wholesaling or retailing of goods and is requesting to change the number of pools used, attach information to show that each of the proposed pools is based on customary business classifications of the applicant's trade or business. See Regulations section 1.472-8(c).

Schedule D - Change in the Treatment of Long-Term Contracts Under Section 460, Inventories, or Other Section 263A Assets (see instructions) N/A

Part I Change in Reporting Income From Long-Term Contracts (Also complete Part III on pages 7 and 8.)

- 1 To the extent not already provided, attach a description of the applicant's present and proposed methods for reporting income and expenses from long-term contracts. Also, attach a representative actual contract (without any deletion) for the requested change. If the applicant is a construction contractor, attach a detailed description of its construction activities.
2 a Are the applicant's contracts long-term contracts as defined in section 460(f)(1) (see instructions)?
b If "Yes," do all the contracts qualify for the exception under section 460(e) (see instructions)?
c If line 2b is "Yes," is the applicant requesting to use the percentage-of-completion method using cost-to-cost under Regulations section 1.460-4(b)?
d If line 2c is "No," is the applicant requesting to use the exempt-contract percentage-of-completion method under Regulations section 1.460-4(c)(2)?
3 a Does the applicant have long-term manufacturing contracts as defined in section 460(f)(2)?
b If "Yes," attach an explanation of the applicant's present and proposed method(s) of accounting for long-term manufacturing contracts.
c Attach a description of the applicant's manufacturing activities, including any required installation of manufactured goods.
4 To determine a contract's completion factor using the percentage-of-completion method:
a Will the applicant use the cost-to-cost method in Regulations section 1.460-4(b)?
b If line 4a is "No," is the applicant electing the simplified cost-to-cost method (see section 460(b)(3) and Regulations section 1.460-5(c))?
5 Attach a statement indicating whether any of the applicant's contracts are either cost-plus long-term contracts or Federal long-term contracts.

Part II Change in Valuing Inventories Including Cost Allocation Changes (Also complete Part III on pages 7 and 8.)

- 1 Attach a description of the inventory goods being changed.
2 Attach a description of the inventory goods (if any) NOT being changed.
3 a Is the applicant subject to section 263A? If "No," go to line 4a
b Is the applicant's present inventory valuation method in compliance with section 263A (see instructions)? If "No," attach a detailed explanation
4 a Check the appropriate boxes below.
Identification methods:
Specific identification
FIFO
LIFO
Other (attach explanation)
Valuation methods:
Cost
Cost or market, whichever is lower
Retail cost
Retail, lower of cost or market
Other (attach explanation)
b Enter the value at the end of the tax year preceding the year of change
5 If the applicant is changing from the LIFO inventory method to a non-LIFO method, attach the following information (see instructions).
a Copies of Form(s) 970 filed to adopt or expand the use of the method.
b Only for applicants requesting advance consent. A statement describing whether the applicant is changing to the method required by Regulations section 1.472-6(a) or (b), or whether the applicant is proposing a different method.
c Only for applicants requesting an automatic change. The statement required by section 22.01(5) of the Appendix of Rev. Proc. 2008-52 (or its successor).

Table with 3 columns: Inventory Being Changed (Present method, Proposed method), Inventory Not Being Changed (Present method). Rows correspond to identification and valuation methods.

Part III Method of Cost Allocation (Complete this part if the requested change involves either property subject to section 263A or long-term contracts as described in section 460 (see instructions)).

Section A - Allocation and Capitalization Methods

Attach a description (including sample computations) of the present and proposed method(s) the applicant uses to capitalize direct and indirect costs properly allocable to real or tangible personal property produced and property acquired for resale, or to allocate and, where appropriate, capitalize direct and indirect costs properly allocable to long-term contracts. Include a description of the method(s) used for allocating indirect costs to intermediate cost objectives such as departments or activities prior to the allocation of such costs to long-term contracts, real or tangible personal property produced, and property acquired for resale. The description must include the following:

- 1 The method of allocating direct and indirect costs (i.e., specific identification, burden rate, standard cost, or other reasonable allocation method).
- 2 The method of allocating mixed service costs (i.e., direct reallocation, step-allocation, simplified service cost using the labor-based allocation ratio, simplified service cost using the production cost allocation ratio, or other reasonable allocation method).
- 3 The method of capitalizing additional section 263A costs (i.e., simplified production with or without the historic absorption ratio election, simplified resale with or without the historic absorption ratio election including permissible variations, the U.S. ratio, or other reasonable allocation method).

Section B - Direct and Indirect Costs Required To Be Allocated

Check the appropriate boxes showing the costs that are or will be fully included, to the extent required, in the cost of real or tangible personal property produced or property acquired for resale under section 263A or allocated to long-term contracts under section 460. Mark "N/A" in a box if those costs are not incurred by the applicant. If a box is not checked, it is assumed that those costs are not fully included to the extent required. Attach an explanation for boxes that are not checked.

	Present method	Proposed method
1 Direct material		
2 Direct labor		
3 Indirect labor		
4 Officers' compensation (not including selling activities)		
5 Pension and other related costs		
6 Employee benefits		
7 Indirect materials and supplies		
8 Purchasing costs		
9 Handling, processing, assembly, and repackaging costs		
10 Offsite storage and warehousing costs		
11 Depreciation, amortization, and cost recovery allowance for equipment and facilities placed in service and not temporarily idle		
12 Depletion		
13 Rent		
14 Taxes other than state, local, and foreign income taxes		
15 Insurance		
16 Utilities		
17 Maintenance and repairs that relate to a production, resale, or long-term contract activity		
18 Engineering and design costs (not including section 174 research and experimental expenses)		
19 Rework labor, scrap, and spoilage		
20 Tools and equipment		
21 Quality control and inspection		
22 Bidding expenses incurred in the solicitation of contracts awarded to the applicant		
23 Licensing and franchise costs		
24 Capitalizable service costs (including mixed service costs)		
25 Administrative costs (not including any costs of selling or any return on capital)		
26 Research and experimental expenses attributable to long-term contracts		
27 Interest		
28 Other costs (Attach a list of these costs.)		

Part III Method of Cost Allocation (see instructions) (continued)

Section C - Other Costs Not Required To Be Allocated (Complete Section C only if the applicant is requesting to change its method for these costs.)

	Present method	Proposed method
1 Marketing, selling, advertising, and distribution expenses		
2 Research and experimental expenses not included in Section B, line 26		
3 Bidding expenses not included in Section B, line 22		
4 General and administrative costs not included in Section B		
5 Income taxes		
6 Cost of strikes		
7 Warranty and product liability costs		
8 Section 179 costs		
9 On-site storage		
10 Depreciation, amortization, and cost recovery allowance not included in Section B, line 11		
11 Other costs (Attach a list of these costs.)		

Schedule E - Change in Depreciation or Amortization (see instructions)

Applicants requesting approval to change their method of accounting for depreciation or amortization complete this section. Applicants **must** provide this information for each item or class of property for which a change is requested.

Note. See the **List of Automatic Accounting Method Changes** in the instructions for information regarding automatic changes under sections 56, 167, 168, 197, 1400I, 1400L, or former section 168. **Do not** file Form 3115 with respect to certain late elections and election revocations (see instructions).

- 1 Is depreciation for the property determined under Regulations section 1.167(a)-11 (CLADR)? Yes No
If "Yes," the only changes permitted are under Regulations section 1.167(a)-11(c)(1)(iii).
- 2 Is any of the depreciation or amortization required to be capitalized under any Code section (e.g., section 263A)? Yes No
If "Yes," enter the applicable section **▶ 263A**
- 3 Has a depreciation, amortization, or expense election been made for the property (e.g., the election under sections 168(f)(1), 179, or 179C)? Yes No
If "Yes," state the election made **▶**
- 4 a To the extent not already provided, attach a statement describing the property being changed. Include in the description the type of property, the year the property was placed in service, and the property's use in the applicant's trade or business or income-producing activity. See *Statements*
 b If the property is residential rental property, did the applicant live in the property before renting it? Yes No
 c Is the property public utility property? Yes No
- 5 To the extent not already provided in the applicant's description of its present method, attach a statement explaining how the property is treated under the applicant's present method (e.g., depreciable property, inventory property, supplies under Regulations section 1.162-3, nondepreciable section 263(a) property, property deductible as a current expense, etc.). See *Statements*
- 6 If the property is not currently treated as depreciable or amortizable property, attach a statement of the facts supporting the proposed change to depreciate or amortize the property.
- 7 If the property is currently treated and/or will be treated as depreciable or amortizable property, provide the following information for both the present (if applicable) and proposed methods: See *Statements*
 - a The Code section under which the property is or will be depreciated or amortized (e.g., section 168(g)).
 - b The applicable asset class from Rev. Proc. 87-56, 1987-2 C.B. 674, for each asset depreciated under section 168 (MACRS) or under section 1400L; the applicable asset class from Rev. Proc. 83-35, 1983-1 C.B. 745, for each asset depreciated under former section 168 (ACRS); an explanation why no asset class is identified for each asset for which an asset class has not been identified by the applicant.
 - c The facts to support the asset class for the proposed method.
 - d The depreciation or amortization method of the property, including the applicable Code section (e.g., 200% declining balance method under section 168(b)(1)).
 - e The useful life, recovery period, or amortization period of the property.
 - f The applicable convention of the property.
 - g A statement of whether or not the additional first-year special depreciation allowance (for example, as provided by section 168(k), 168(l), 168(m), 168(n), 1400L(b), or 1400N(d)) was or will be claimed for the property. If not, also provide an explanation as to why no special depreciation allowance was or will be claimed.

Request for Faxed Documents

In accordance with the procedures set forth in section 9.04(3) of Rev. Proc. 2013-1, the Taxpayer requests that a copy of any document related to this request (e.g., a request for additional information) for change in method of accounting be provided to the Taxpayer and the Taxpayer's authorized representatives via fax at the numbers provided below.

Taxpayer's Fax Number: Jim Lobdell (503) 464 -2222

Authorized representatives'

Fax Numbers: Barry Tovig (866) 248-4193
 Renae Davis (866) 507-5623

Page 2, Part II, Lines 9b and 9c

Portland General Electric (EIN: 93-0256820) filed a Form 3115 requesting to change its method of accounting for accrued bonuses for the tax year ended December 31, 2010. This was an automatic change under Rev. Proc. 2008-52.

Page 3, Part II, Question 12

Page 8, Schedule E, Questions 4(a), 5 and 7(c)

a) The items being changed:

The Taxpayer is making a late election to place certain property into general asset accounts. Specifically, the item(s) subject to this filing are assets used in connection to the generation, transmission and distribution of electric power to the Taxpayer's customers placed in service after December 31, 1986 and prior to January 1, 2012. Pursuant to Appendix § 6.32(1)(b) of Rev. Proc. 2011-14, as modified by Rev. Proc. 2012-20, the Service will treat the making of a late general asset account election as a change in method of accounting if the taxpayer makes the change for the first or second taxable year beginning after December 31, 2011. The Taxpayer is making the election for the tax year beginning January 1, 2013, which is the second taxable year beginning after December 31, 2011.

b) The applicant's present method for the item being changed:

The assets subject to this election are MACRS assets and have been used in the Taxpayer's trade or business. The Taxpayer has not previously made general asset account elections for the items subject to this method change request.

c) The applicant's proposed method for the item being changed:

Automatic Change for Late General Asset Account Election

Filed under Appendix § 6.32 of Rev. Proc. 2011-14, as added by Rev. Proc. 2012-20

As described in Rev. Proc. 2011-14, Appendix § 6.32(1)(a)(i), as amplified by Rev. Proc. 2012-20 the Taxpayer is making a late general asset account election under Section 168(i)(4) and Temp. Treas. Reg. § 1.168(i)-1T for MACRS property placed in service by the Taxpayer in a taxable year beginning before January 1, 2012. The general asset accounts are described more fully below in Line 25.

To the extent a casualty loss is sustained, the Taxpayer will dispose of assets covered by this general asset account election in accordance with Section 165. Taxpayer defines a casualty as a severe customer power outage where greater than 50,000 customers are out of service, multiple substations and feeders are out of service, three or more regions experience outages, it takes more than 72 hours to restore service, and outside assistance may be required.

Pursuant to Rev. Proc. 2011-14, Appendix § 6.32(4)(f), as added by Rev. Proc. 2012-20, the Taxpayer represents that for public utility property it agrees to the following terms and conditions:

- (i) a normalization method of accounting (within the meaning of Section 168(i)(9)) will be used for the public utility property subject to the application; and
- (ii) within 30 calendar days of filing the federal income tax return for the year of change, the Taxpayer will provide a copy of the completed application to any regulatory body having jurisdiction over the public utility property subject to the application.

d) The applicant's present overall method of accounting:

The Taxpayer's present overall method of accounting is the accrual method.

Page 3, Part II, Question 13

Taxpayer's Trade or Business:

The Taxpayer generates, transmits and distributes electric power. Its principal business activity code is 221100. The Taxpayer has only one trade or business as described in Treas. Reg. § 1.446-1(d).

Page 3, Part II, Line 14

The Taxpayer will not use the proposed method of accounting for its books and records and financial statements. The Taxpayer's proposed method of accounting for tax purposes may not be in conformance with generally accepted accounting principles (GAAP). However, the Taxpayer's proposed method clearly reflects income.

Automatic Change for Late General Asset Account Election

Filed under Appendix § 6.32 of Rev. Proc. 2011-14, as added by Rev. Proc. 2012-20

Page 3, Part II, Question 16

If it is tentatively determined that Taxpayer has changed its method of accounting without complying with all the applicable provisions of Rev. Proc. 2011-14, as amplified and modified by Rev. Proc. 2012-20, the privilege of a conference is hereby requested. To arrange the time and place of such a conference, please contact the Taxpayer's representative:

Barry Tovig
(202) 327-8821
(866) 248-4193 (fax)

or

Rayth Myers
(202) 327-6081
(866) 566-3231 (fax)

Ernst & Young LLP
1101 New York Avenue, N.W.
Washington, DC 20005

Page 3, Part IV, Question 25

The Section 481(a) adjustment (pursuant to Rev. Proc. 2011-14, Appendix § 6.32(4)(a)) is calculated as the difference between the amount deducted for the taxable years prior to the year of change under the Taxpayer's present method of accounting and the amount that would have been deducted for the taxable years prior to the year of change under the Taxpayer's proposed method of accounting, assuring that there are no omissions or duplications of income or expense.

Because there is no difference in basis under the present and proposed methods, the Section 481(a) adjustment is estimated to be \$0.

In accordance to Rev. Proc. 2011-14, Appendix § 6.32(4)(c), this general asset account election change specified in Appendix § 6.32(1)(a)(i) applies to all MACRS assets (including land, land rights, structures, and improvements) used to transmit and distribute electric power. A separate general asset account will be established to hold each retirement unit used for book purposes. For example:

- Each pole, including the anchor, crossarm, guy wire, and hardware, will be a separate general asset account
- Each transformer will be a separate general asset account

Automatic Change for Late General Asset Account Election

Filed under Appendix § 6.32 of Rev. Proc. 2011-14, as added by Rev. Proc. 2012-20

- Each network protector will be a separate general asset account

Thus, each general asset account will hold only one retirement asset and therefore, each general asset account will comply with all of the provisions of Temp. Treas. Reg. § 1.168(i)-1T(c)(2)(ii). No ADS property is included in a general asset account.

See the attached Appendix A for a list of the retirement units used for book purposes for generation, transmission, and distribution assets, each of which will be included in a separate general asset account.

Page 8, Part III, Schedule E, Questions 4a and 5

See answer to Line 12b above.

Automatic Change for Late General Asset Account Election

Filed under Appendix § 6.32 of Rev. Proc. 2011-14, as added by Rev. Proc. 2012-20

Page 8, Part III, Schedule E, Questions 7 Method of Depreciation

As noted in Line 12, this Form 3115 is to make a retroactive general asset account election for certain MACRS property. The Taxpayer is not changing its depreciation method for any of the property subject to this method change. However, Schedule E, Line 7 is included as required.

Assets used in the Transmission and Distribution of Electric Power			
		Present Method	Proposed Method
(a)	Code Section under which currently depreciable	Assets subject to this change are depreciated under the general depreciation system of Section 168	Assets subject to this change are depreciated under the general depreciation system of Section 168
(b)	Applicable Asset Class	Asset Class 49.14 pursuant to Rev Proc 87-56.	Asset Class 49.14 pursuant to Rev Proc 87-56.
(c)	These assets are used in the Taxpayer's business of transmitting and distributing electric power.		
(d)	Depreciation Method	150% declining balance pursuant to Section 168(b)(2)	150% declining balance pursuant to Section 168(b)(2)
(e)	Recovery Period	15/20 years	15/20 years
(f)	Applicable Convention	Half-Year, except where Mid-Quarter is required	Half-Year, except where Mid-Quarter is required
(g)	The Taxpayer claimed additional first-year special depreciation for qualifying property but for certain property placed in service the Taxpayer elected out of additional first-year special depreciation under Section 168(k)(2)(D)(III).		

Automatic Change for Late General Asset Account Election

Filed under Appendix § 6.32 of Rev. Proc. 2011-14, as added by Rev. Proc. 2012-20

Assets used in the Steam Generation of Electric Power			
		Present Method	Proposed Method
(a)	Code Section under which currently depreciable	Assets subject to this change are depreciated under the general depreciation system of Section 168	Assets subject to this change are depreciated under the general depreciation system of Section 168
(b)	Applicable Asset Class	Asset Class 49.13 pursuant to Rev Proc 87-56.	Asset Class 49.13 pursuant to Rev Proc 87-56.
(c)	These assets are used in the Taxpayer's business of generating electric power.		
(d)	Depreciation Method	150% declining balance pursuant to Section 168(b)(2)	150% declining balance pursuant to Section 168(b)(2)
(e)	Recovery Period	20 years	20 years
(f)	Applicable Convention	Half-Year, except where Mid-Quarter is required	Half-Year, except where Mid-Quarter is required
(g)	The Taxpayer claimed additional first-year special depreciation for qualifying property but for certain property placed in service the Taxpayer elected out of additional first-year special depreciation under Section 168(k)(2)(D)(III).		

Automatic Change for Late General Asset Account Election

Filed under Appendix § 6.32 of Rev. Proc. 2011-14, as added by Rev. Proc. 2012-20

Assets used in the Hydraulic Generation of Electric Power			
		Present Method	Proposed Method
(a)	Code Section under which currently depreciable	Assets subject to this change are depreciated under the general depreciation system of Section 168	Assets subject to this change are depreciated under the general depreciation system of Section 168
(b)	Applicable Asset Class	Asset Class 49.11 pursuant to Rev Proc 87-56.	Asset Class 49.11 pursuant to Rev Proc 87-56.
(c)	These assets are used in the Taxpayer's business of generating electric power.		
(d)	Depreciation Method	150% declining balance pursuant to Section 168(b)(2)	150% declining balance pursuant to Section 168(b)(2)
(e)	Recovery Period	20 years	20 years
(f)	Applicable Convention	Half-Year, except where Mid-Quarter is required	Half-Year, except where Mid-Quarter is required
(g)	The Taxpayer claimed additional first-year special depreciation for qualifying property but for certain property placed in service the Taxpayer elected out of additional first-year special depreciation under Section 168(k)(2)(D)(III).		

Automatic Change for Late General Asset Account Election

Filed under Appendix § 6.32 of Rev. Proc. 2011-14, as added by Rev. Proc. 2012-20

Assets used in the Combustion Generation of Electric Power			
		Present Method	Proposed Method
(a)	Code Section under which currently depreciable	Assets subject to this change are depreciated under the general depreciation system of Section 168	Assets subject to this change are depreciated under the general depreciation system of Section 168
(b)	Applicable Asset Class	Asset Class 49.15 pursuant to Rev Proc 87-56.	Asset Class 49.15 pursuant to Rev Proc 87-56.
(c)	These assets are used in the Taxpayer's business of generating electric power.		
(d)	Depreciation Method	150% declining balance pursuant to Section 168(b)(2)	150% declining balance pursuant to Section 168(b)(2)
(e)	Recovery Period	15 years	15 years
(f)	Applicable Convention	Half-Year, except where Mid-Quarter is required	Half-Year, except where Mid-Quarter is required
(g)	The Taxpayer claimed additional first-year special depreciation for qualifying property but for certain property placed in service the Taxpayer elected out of additional first-year special depreciation under Section 168(k)(2)(D)(III).		

Automatic Change for Late General Asset Account Election

Filed under Appendix § 6.32 of Rev. Proc. 2011-14, as added by Rev. Proc. 2012-20

Assets used in the Natural Gas Generation of Electric Power			
		Present Method	Proposed Method
(a)	Code Section under which currently depreciable	Assets subject to this change are depreciated under the general depreciation system of Section 168	Assets subject to this change are depreciated under the general depreciation system of Section 168
(b)	Applicable Asset Class	Asset Class 49.223 pursuant to Rev Proc 87-56.	Asset Class 49.223 pursuant to Rev Proc 87-56.
(c)	These assets are used in the Taxpayer's business of generating electric power.		
(d)	Depreciation Method	150% declining balance pursuant to Section 168(b)(2)	150% declining balance pursuant to Section 168(b)(2)
(e)	Recovery Period	10 years	10 years
(f)	Applicable Convention	Half-Year, except where Mid-Quarter is required	Half-Year, except where Mid-Quarter is required
(g)	The Taxpayer claimed additional first-year special depreciation for qualifying property but for certain property placed in service the Taxpayer elected out of additional first-year special depreciation under Section 168(k)(2)(D)(III).		

Automatic Change for Late General Asset Account Election

Filed under Appendix § 6.32 of Rev. Proc. 2011-14, as added by Rev. Proc. 2012-20

Assets used in the Wind Generation of Electric Power			
		Present Method	Proposed Method
(a)	Code Section under which currently depreciable	Assets subject to this change are depreciated under the general depreciation system of Section 168	Assets subject to this change are depreciated under the general depreciation system of Section 168
(b)	Applicable Asset Class	Asset Class 80(D) pursuant to Rev Proc 87-56.	Asset Class 80(D) pursuant to Rev Proc 87-56.
(c)	These assets are used in the Taxpayer's business of generating electric power.		
(d)	Depreciation Method	150% declining balance pursuant to Section 168(b)(2)	150% declining balance pursuant to Section 168(b)(2)
(e)	Recovery Period	5 years	5 years
(f)	Applicable Convention	Half-Year, except where Mid-Quarter is required	Half-Year, except where Mid-Quarter is required
(g)	The Taxpayer claimed additional first-year special depreciation for qualifying property but for certain property placed in service the Taxpayer elected out of additional first-year special depreciation under Section 168(k)(2)(D)(III).		

Automatic Change for Late General Asset Account Election

Filed under Appendix § 6.32 of Rev. Proc. 2011-14, as added by Rev. Proc. 2012-20

Land Improvements			
		Present Method	Proposed Method
(a)	Code Section under which currently depreciable	Assets subject to this change are depreciated under the general depreciation system of Section 168	Assets subject to this change are depreciated under the general depreciation system of Section 168
(b)	Applicable Asset Class	Land Improvements: Asset Class 00.3 pursuant to Rev Proc 87-56.	Land Improvements: Asset Class 00.3 pursuant to Rev Proc 87-56.
(c)	The improvements at issue meets the criteria set forth in Section 168(b)(2).		
(d)	Depreciation Method	150% declining balance pursuant to Section 168(b)(2)	150% declining balance pursuant to Section 168(b)(2)
(e)	Recovery Period	15 years	15 years
(f)	Applicable Convention	Half-Year, except where Mid-Quarter is required	Half-Year, except where Mid-Quarter is required
(g)	The Taxpayer did not claim additional first-year special depreciation for qualifying property.		

Non Residential Real Property			
		Present Method	Proposed Method
(a)	Code Section under which currently depreciable	Assets subject to this change are depreciated under the general depreciation system of Section 168	Assets subject to this change are depreciated under the general depreciation system of Section 168
(b)	Applicable Asset Class	Non-residential real property	Non-residential real property
(c)	These assets are properly classified as nonresidential real property.		
(d)	Depreciation Method	Straight-line – Section 168(b)(3)	Straight-line – Section 168(b)(3)
(e)	Recovery Period	39 years – Section 168(c)	39 years – Section 168(c)
(f)	Applicable Convention	Mid-Month – Section 168(d)(2)	Mid-Month – Section 168(d)(2)
(g)	These assets are not eligible for first-year special depreciation.		

Portland General Electric Company
ACCOUNTING PRACTICES AND PROCEDURES DOCUMENT

STEAM PLANT EQUIPMENT

APPD 4-100-01

July 1, 1990

Property Description	Retirement Unit
Ash Handling Equipment	
Ash gate	Each
Ash settling pond	Each
Ash sluiceway	Each
Ash storage pit	Each
Chute	Each
Clinker grinder	Each
Defuser assembly, hopper discharge	Each
Fly ash collector	Each
Hopper	Each
Hydrovactor	Each
Separator	Each
Silo structure	Each
Stack, include lining, ladders, platforms	Each installation
Warning lights, aviation type	Each system
Boiler and Plant Equipment	
Air heater system	Each
Air preheater system	Each
Air preheater cleaning system	Each
Attenuator	Each
Blower	Each
Boiler	Each
Breeching system	Each system
Cinder catcher	Each
Deaerator	Each
Desuperheater	Each
Economizer	Each
Fan, 5 hp and above	Each
Furnace	Each
Furnace wall, water wall	Each
Header	Each
Heat exchanger	Each
Motor, 5 hp and above	Each [see Note (1)]
Pump, 5 hp and above	Each
Reheater	Each
Steel structure	Each
Superheater, high/low temperature	Each

Coal Handling Equipment		
	Coal bunker	Each
	Coal valve	Each
	Coal car dumper	Each
	Coal car thawing shed	Each
	Coal car dump pit	Each
	Coal car	Each
	Coal crusher	Each
	Coal feeders	Each
	Coal handling structure	Each
	Coal car thawing system	Each
	Coal sampler	Each
	Conveyor belt	Each
	Conveyor structure	Each
	Dust suppression system	Each
	Dryer	Each
	Exhauster	Each
	Pulverizer gate control	Each
	Pulverizer	Each
	Screening apparatus	Each
	Separator, magnetic	Each
	Track scale	Each
	Weightometer	Each
Feedwater Treatment System (see Turbine Generator)		
	Agitator	Each
	Feedwater drain system	Each
	Feedwater heater, high and low pressure	Each
	Filter/strainer assembly	Each
	Condensate polisher	Each
	Flash Evaporator	Each
	Foundation - Pad Cell, Block (Concrete, Poured-in-Place)	Each
Fuel Equipment		
	Burner	Each
	Gas fuel holder	Each
	Meter, gas	Each
	Regulator, gas fuel	Each
	Stoker	Each
	Surge suppressor	Each
	Oil Waste Drainage Facility	Each Installation
	Pipe - Water, Oil, Gas, etc	See Note (2)
Precipitator and Related Components		
	Cubicle, control, includes all equipment	Each
	Rapper assembly	Each
	Rectifier	Each
	Vibrator, discharge hopper	Each
Soot Blower System		
	Air compressor/receiver	Each
	Aftercooler/moisture separator	Each
	Moisture separator reheater	Each

	Soot blower	Each
	Tank - 200 Gallons or Larger	Each
	Valve, Including Operators	Each
	Vessel - 200 Gallons or Larger	
Water Softener or Purifier System		
	Demineralizer	Each
	Purifier	Each
	Water meter	Each
	Water softener	Each
	Wood Structure, Pole	Each

Notes:

- (1) Unless an integral part of another unit.
- (2) The retirement unit for piping 6 inches and over is 1 foot. Retirement unit for piping under 3 inches is any continuous run of 100 feet, including all hangers, supports, and restraints. The retirement unit for piping 3 inches and larger, but less than 6 inches and over are retirement units. Valves under 3 inches are included with the pipe run.

___ This document is new.

___ This document replaces _____, dated _____.

IPS-1403

Portland General Electric Company
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HYDRO GENERATION AND RELATED EQUIPMENT

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<p>Structures and Improvements Acct 331 This account shall include the installed cost of structures and improvements used in connection with hydraulic power generation. It shall also include the installed cost of structure and improvements used in connection with (a) the conservation of fish and wildlife, and (b) recreation. This requirement includes use of sub-accounts for each of these separate classifications. To track this separation, PGE has setup separate sub-accounts: 331-01 - Plant/Structures, 331-02 - Fish/Wildlife Structures, 331-03 Recreation- Structures.</p>	
Property Description	Retirement Unit *
Abutment	Each
Air Aspiration Unit	Each
Anchors and saddles	Each
Attraction Channel	Each
Bifurcation Box, not directly related to the production of electricity	Each
Bin or Bunker (when part of structure framework)	Each
Brail Floor	Each
Bridge (when not part of roads or railroads)	Each
Building Frame, including walls, floors, doors (standard passage), ceilings, windows, gratings, handrails, platforms, stairways	Each
Bulkhead	Each
Cabinets, built in	Each
Cable Car/Tramway, tramway counter weight & cable	Each System
Canal	Each
Control System, usually panel or enclosure mounted, for components, major equipment, such as cranes & hoists, gates	Each System
Cranes, Hoists & Lifting Devices, or derrick with Track/Trolley/Mechanism	Each
Culvert (when not part of roads or railroads)	Each
Dehumidifier	Each
Dam	
Dikes & Embankments	Each
Dock	Each
Door (Roll-up, bullet or explosion proof)	Each
Drainage & Sewage System, including pump, fields, sumps, culvert, complete	Each System (see note 1)
Draw span (when not part of roads or railroads)	
Duct and Ductway	(see note 4)
Electrical, wiring, outlets, breaker panels/enclosures	Each System
Elevator, complete with operating system	Each
Exhibits & Displays required for Public Education	Each
Fall Protection or Arrest System, including cable, pulleys, mounting hardware, braking mechanisms, (extendable pieces such as harnesses would not be a retirement unit).	Each System
Fan, 5-hp and above	Each
Fence complete with Gates	Each
Filter/Strainer Assembly/System	Each System
Fire Protection System	Each System

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	(see note 1)
Fish Counting & Identifying Equipment	Each
Fish Counting Weir	Each
Fish Deflector	Each
Fish Feeders	Each
Fish Handling Tray	Each
Fish Hatchery Trough	Each
Fish Ladder or Fishway, elevator or lock system	Each System
Fish Ladder Cover	Each System
Fish Transport Container	Each
Fish Trap	Each
Fish Weighing Basket	Each
Flagpole, permanently installed	Each
Floor Covering - Carpet, Tile, etc. (100-SQ FT or more)	Each
Foundation, equipment - Pad, Cell, Block, when includible in structure (specially constructed for and not expected to outlast the apparatus for which provided)	Each
Generator - Power or Emergency, including auxiliary, not portable	Each
Heat, Ventilation, & Air Conditioning Systems (HVAC) Air conditioning system, ventilating system, heating system or any combination thereof.	Each System
Hopper Tank, Elevating	Each
Irrigation Sprinkler System	Each System (see note 1)
Landscaping	Each installation as described
Lighting System, indoor or outdoor, including transformer for lighting only, including wire, supports, fixtures	Each System
Liner: paint, fiberglass, epoxy, concrete or rubberized materials. Only first installation – subsequent is expense	Each installation as described
Manhole, hand hole, vault, splice chamber, valve pit	Each
Monitoring System, water, air, gas, temperature	Each System
Motor, 5-hp or greater	Each
Panel/Enclosure or panels, devoted to a single purpose, with equipment associated thereto	Each (see note 3)
Paved Surface - Asphalt, Concrete, etc. (minimum 2-in overlay)	Each installation as described
Pier or Wharf	
Pipe - Water, Oil, Gas	(See note 1)
Platform/Scaffold/walkway/Ladders/Stairway/Handrail, Fire Escape, Grating, complete section (structurally attached)	Each
Plumbing System: Sink/Toilet/Urinal/Shower/Fountain/Water Heater, eye wash station	Each (see note 1)
Pump, 5-HP and above	Each
Recreation Equipment, Permanently Installed,	Each installation as described

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HYDRO GENERATION AND RELATED EQUIPMENT

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Refrigeration System, including permanently installed Freezer(s)	Each System
Railroad or Track system, including culverts	Each System
Retaining Wall	Each
Roof Covering - Flashing/Tile/Gutter (capital if old roofing is removed before new installed, or if a different type of roof is installed such as metal over composition.)	Each installation as described
Sand Trap, fish related	Each
Security Systems & Equipment	Each System
Sign - Large, Free-standing only, permanently installed, 4x8-ft or larger	Each
Site Preparation including excavation, shoring, bracing, bridging, refill and disposal of excess excavated material..	Each installation as described
Structure, steel or concrete, complete, with or without stack or chimney concrete	Each installation as described
Tank -Fuel, Oil, Water, Chemical - 200 gal or larger	Each
Trestle (when not part of roads or railroads)	
Tunnel	(See note 1)
Tunnel or Canal Lining, first installation only	Each installation as described
Vacuum cleaning system	Each System
Valve, including Operator	(See note 1)
Viewing Chamber	Each
Wall, wing, cut-off baffle	Each
Water basin or reservoir	Each
Water Supply System	Each System (see note 1)
Well	
Wildlife Facilities - predation guards & barriers, animal crossings	Each

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HYDRO GENERATION AND RELATED EQUIPMENT

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<p>Reservoirs, Dams & Waterways Acct 332 – This account shall include the installed cost of facilities used for impounding, collecting, storage, diversion, regulation, and delivery of water used primarily for generating electricity. It shall also include the installed cost of facilities used in connection with (a) the conservation of fish and wildlife, and (b) recreation. This requirement includes use of sub-accounts for each of these separate classifications. To track this separation, PGE has setup separate sub-accounts: 332-01 – Reservoir, 332-02 - Fish/Wildlife Reservoir, 332-03 Recreation- Reservoir</p>	
Property Description	Retirement Unit *
Abutment	Each
Air Aspiration Unit	Each
Air Compressor/Receiver	Each
Anchors & Saddles	Each
Apron	Each
Attraction Channel	Each
Battery set or bank for station control and power, battery rack, battery charger	Each Set
Bifurcation Box	Each
Brail Floor	Each
Bridge/Trestle/Draw Span (when not part of roads or railroads)	Each
Bulkhead or Cofferdam	Each
Cable Car/Tramway, tramway counter weight & cable	Each System
Canal	Each
Catch Basin	Each
Control System, usually panel or enclosure mounted, for components, major equipment, such as cranes & hoists, gates	Each System
Cranes, Hoists & Lifting Devices, or derrick with Track/Trolley/Mechanism	Each
Cribbing, system of, when not a part of a dike, embankment, or road	Each System
Culvert (when not part of roads or railroads)	Each
Dam	Each
Dehumidifier, fish related	Each
Dikes & Embankment, with or without riprap or core wall	Each
Dock	Each
Drainage System, including pumps, fields, sumps, culvert, complete	Each System (see note 1)
Duct and Ductway	(see note 4)
Elevator/Escalator, track, Pit	Each
Fencing & Gates	Each installation as described
Filter/Strainer Assembly/System	Each System
Fish Counting & Identifying Equipment	Each System
Fish Counting Weir	Each
Fish Deflector	Each
Fish Feeders	Each
Fish Handling Tray	Each
Fish Hatchery Trough	Each

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HYDRO GENERATION AND RELATED EQUIPMENT

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Fish Ladder or Fishway, elevator or lock system	Each System
Fish Ladder Cover	Each System
Fish Transport Container	Each
Fish Trap	Each
Fish Weighing Basket	Each
Flowline	Each (see note 1)
Flume	Each (see note 1)
Forebay	Each
Foundation, equipment - Pad, Cell, Block, when includible in structure	Each
Gate Hoist	Each
Gate Hoist Track	Each
Gate house and equipment	Each
Gate Operating Mechanism	Each
Gate Seal	Each
Gate section	Each
Gravity Section	Each
Heating or thawing system (not HVAC)	Each System
Hopper Tank, Elevating	Each
Intake House (when not a part of structure)	Each
Intake Gate	Each
Intake Structure	Each
Intake Tower	Each
Lighting System, indoor or outdoor, including transformer for lighting only, including wire, supports, fixtures	Each System
Liner: paint, fiberglass, epoxy, concrete or rubberized materials. The first installation only is capital.	Each installation as described
Lock, navigation w/operating mechanism	Each
Log Booms, Shear Booms & Buoys, including anchoring hardware	Complete Set
Monitoring System, water, air, gas, temperature	Each System
Motor, 5-hp or greater	Each
Outlet Gate	Each
Outlet Structure	Each
Penstock	Each (see note 1)
Penstock Vent	Each
Pier or Wharf	Each
Piling, system of, to protect any of the structures, including dolphins	Each System
Pipe - Water, Oil, Gas, etc.	(See note 1)
Platform/Scaffold/walkway/Ladders/Stairway/Handrail (structurally attached)	Each
Control System, usually panel or enclosure mounted, for components, major equipment such as cranes & hoists, gates	Each System
Pump, 5-HP and above	Each
Recreation Equipment	Each installation as

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	described
Regulator, Water Converter	Each
Reservoir	Each
Retaining Wall	Each
Sand Trap, fish related filtration	Each
Screen, Fish Related: Traveling Water or Stationary	Each
Sewage System, including pumps, fields, sumps, culvert, complete	
Site Preparation including excavation, shoring, bracing, bridging, refill and disposal of excess excavated material..	Each installation as described
Sluiceway or wasteway	Each
Spillway	Each
Spillway Gate or Tainter Gate	Each
Stability testing equipment, and mounting structure, as related to surveying dam movement	Each System
Stilling Well or Float Well	Each
Tailrace	Each
Tank, surge (complete with surge pipe, riser, housing, heating system)	Each
Trash Rack, Trash Rake, Trash Rack Cleaning System & debris removal facilities	Each
Tunnel	Each
Valve House or Tower	Each
Valve, power operated or other relatively costly valve, including operator (see note)	(See note 1)
Viewing Chamber	Each
Wall, wing, cut-off baffle, retaining	Each
Water Heater, fish related	Each
Weir	Each
Wildlife Facilities - predation guards & barriers, animal crossings	Each

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<p>Water Wheel, Turbines & Generators - Acct 333 – This account shall include the installed cost of water wheels and hydraulic turbines (from connection with penstock or flume to tailrace) and generators driven thereby devoted to the production of electricity by water power or for the production of power for industrial or other purposes, if the equipment used for such purposes is a part of the hydraulic power plant works.</p>	
Property Description	Retirement Unit *
Accumulator	Each
Air Washer or Cooler	Each
Capacitor	Each
Central Lubrication or Bearing Pressure System	Each system (see note 1)
Cooler related to generator or bearing cooling	
Control System, usually panel or enclosure mounted, for components, major equipment, such as cranes & hoists, gates	Each System
Draft Tube and draft tube supports	Each
Drainage System, including pumps, fields, sumps, culvert, complete	Each System (see note 1)
Duct and Ductway	Each
Fencing & Gates	Each
Filter/Strainer/Purifier Assembly or System	Each
Fire Protection System	Each System (see note 1)
Foundation - Pad, Cell, Block, independent of structure or equipment	Each
Drive or connection between water wheel and generator	Each
Exciter	Each
Generator – Power or Emergecny, including auxiliary – Not Portble (these are recorded to FERC 394)	Each (see note 2)
Governor Speed Control System	Each System
Lighting, indoor or outdoor, including transformer for lighting only	Each System
Panel/Enclosure or panels, devoted to a single purpose, with equipment associated thereto	Each (see note 3)
Pipe - Water, Oil, Gas	(See note 1)
Platform/Scaffold/Ladders/Stairway/Handrail (structurally attached)	Each
Pump, 5-HP and above	Each
Scroll Case	Each
Valve, including operator	(See note 1)
Valve, penstock, main or by-pass	Each (see note 1)
Water Turbine or Water wheel, with or without draf tube, scoll case or housing	Each
Wicket Gate	Each Set

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<p>Accessory Electric Equipment - Acct 334 – This account shall include the installed cost of auxiliary generating apparatus, conversion equipment and equipment use primarily in connection with the control and switching of electric energy produced by hydraulic power and the protection of electric circuits and equipment, except electric motors used to drive equipment included in other accounts, such motors being included in the account in which the equipment with which they are associated is included.</p>	
Property Description	Retirement Unit *
Air duct system	Each System
Battery set or bank for station control and power, battery rack, battery charger	Each
Bus compartment or cubicle for equipment, Cable Tray, Trough, and accessories	Each
Capacitor	Each
Circuit Breaker - Oil, Air, Vacuum 4.15-KV and larger	Each
Condenser, synchronous	Each
Conductor, Bus: Tubular,/Angle/Flat, power, also Cable & Wire, insulators (each continuous circuit run)	(see note 4)
Conduit, duct or cable trench (with/without wire), each continuous run, bank or section	(see note 4)
Control System, usually panel or enclosure mounted, for components, major equipment, such as cranes & hoists, gates	Each System
Converter, synchronous or rotary.	Each
Cranes, Hoists & Lifting Devices, with Track/Trolley/Mechanism	Each
Current Transformer	Each
Disconnect Switch, air-break, grounding	Each
Duct and Ductway, for electrical conductor	Each
Filter/Strainer Assembly/System	Each System
Exciter, Excitation Systems	Each
Fire Protection System	Each System (see note 1)
Foundation - Pad, Cell, Block	Each
Frequency Changer	Each
Frequency control system	Each System
Fuse equipment, set of high tension	Each Set
Generator - Power or Emergency, including auxiliary, not portable	Each (see note 2)
Generator voltage regulator system	Each
Lighting System, indoor or outdoor, including transformer for lighting only, including wire, supports, fixtures	Each System
Lightning arrester or Surge Arrester, 23-KV or higher, set of	Each
Manhole, hand hole, vault, splice chamber, valve pit	Each
Motor generator set	Each
Panel/Enclosures, electrical, devoted to a single purpose, with equipment accessory thereto	Each (see note 3)
Potential Device	Each
Reactor or resistor	Each
Rectifier	Each
Telemetry & Remote Terminal Equipment	Each System
Structure forming or support for one or more units of equipment	Each

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Switchgear (compartment, cubicle), complete assembly, metal-clad unit	Each
Track system, transformer.	Each System
Transformer, not accessory to a panel	Each
Truck switch with wiring and instruments	Each
Uninterruptible Power Supply System, either emergency generator or battery	Each
Voltage regulator (also see generator voltage regulator system)	Each

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<p>Miscellaneous Power Plant Equipment - Acct 335 - This account shall include the installed cost of miscellaneous equipment in and about the hydroelectric generating plant which is devoted to general station use and is not properly includible in other hydraulic production accounts. It shall also include the cost of equipment used in connection with (a) the conservation of fish and wildlife and (b) recreation. This requirement includes use of sub-accounts for each of these separate classifications. To track this separation, PGE has setup separate sub-accounts: 335-01 Plant-Miscellaneous, 335-02 - Fish/Wildlife - Miscellaneous, 335-03 Recreation - Miscellaneous</p> <p><i>Note: If any of the units of property listed in acct 335 are a part of a structure and includible in acct. 331, Structures and Improvements, they shall be accounted for through that account.</i></p>	
Property Description	Retirement Unit *
Air Compressor and Compressed Air Systems	Each or Each System (see note 1)
Air conditioning or ventilating equipment (portable unit)	Each
Boat/Barge/Boat Motor/Boat Trailer or similar item of marine equipment	Each
Car, railway	Each
Control System, usually panel or enclosure mounted, for components, major equipment, such as cranes & hoists, gates	Each System
Cranes, Hoists & Lifting Devices, or derrick with Track/Trolley/Mechanism	Each
Dumpbox, Dumpster or SeaVan	Each
Exhibits & Displays, permanent	Each
Filter/Strainer Assembly	Each
Locomotives & Railway Cars	Each
Meteorological Equipment, including Met Towers	Each installation as described
Monitoring System, water, air, gas, temperature	Each System
Motor, 5-hp or greater	Each
Oil-reclaiming or containment installation/system	Each System (see note 1)
Pump, 5-HP and above	Each
Refrigerating System, including compressor, pumps, cooling coils	Each System (see note 1)

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Roads, Railroads & Bridges - Acct 336 – This account shall include the cost of roads, railroads, trails, bridges and trestles used primarily as production facilities. It include also those roads, etc., necessary to connect the plant with highway transportation systems, except when such roads are dedicated to public use and maintained by public authorities.	
Property Description	Retirement Unit *
Bridge	Each
Culvert	Each
Draw Span	Each installation
Driveways/Roads/Sidewalks/Curbs, trail, paved surfaces, walkways (asphalt, concrete, rock with a min. 2-in overlay)	Each installation as described
Fencing & Gates as related to Roads, Railroads & Bridges	Each
Foundation - Pad, Cell, Block	Each
Railroads	Each installation as described
Trestle	Each installation
Wall, wing, cut-off baffle, retaining as related to Roads, Railroads & Bridges	Each
Site Preparation including excavation, shoring, bracing, bridging, refill and disposal of excess excavated material excavated material as related to Roads, Railroads & Bridges.	Each installation as described
Notes:	<p>(1) Valves 3 inches and over are Retirement Units. Valves smaller than 3 inches are included with the pipe run. The retirement unit for piping is any length 10 feet or greater, regardless of pipe diameter, including all hangers, supports and restraints.</p> <p>(2) Rotor, Rotating Elements and Complete Windings are the Retirement Unit.</p> <p>(3) Panel or enclosure, electrical; the retirement unit is the entire panel or enclosure with the electrical components.</p> <p>(4) The retirement unit for conductor & conduit is a continuous run between terminals or junction points.</p>

GENERAL COMMENTS CONCERNING RETIREMENT UNITS

***A retirement unit is the smallest item of property which when replaced or removed from service must be retired from the electric plant accounts. It is always capitalized when originally installed and its replacement is always capitalized.**

Each: The retirement unit is the individual piece of equipment described in the property description column. Example: wall, abutment, platform, motor, valve, etc. The description of the retirement unit, may be described in the above Notes.

Each Set: The retirement unit is represented by a set such as the number of battery cells that make up an entire battery bank or a set of wicket gates.

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Each System: The retirement unit would be an entire collection of components such as found in a sewage or drainage system, as in pumps, piping, valves, drainage bed, leach field, etc., where the individual components are not retirement units.

Each installation as described: The retirement unit is defined as described in the property description.

This document is new

This document replaces APPD 4-100-03 , dated October 2, 2007

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COMBUSTION PLANT EQUIPMENT

APPD 4-100-04
December 12, 1994

Property Design	Retirement Unit
Combustion Turbine and Peripherals	
Foundation Pad, Cell, Block (concrete poured in place)	Each
Insulation and Lagging	All
Emissions Monitor	Each
Combustible Gas Analyzer	Each
Vibration Monitoring System	All
Turbine Case Including all Nozzles/Guide Vanes and Diaphragms	Each
Exhaust Diffuser	Each
Turbine Rotor Including all Blades, Wheels/Discs and Seals	Each
Turbine Inlet Duct (aeroderivative)	Each
Shaft Bearings	Each
Couplings Complete with Fasteners	Each
Combustion System	
Combustion Wrapper/Diffuser Case	Each
Fuel Nozzles	Each Set
Combustion Chambers	Each Set
Combustion Liners/Burner Cans	Each Set
Transition Pieces	Each Set
Ignitors/Spark Plugs Assemblies	Each Set
Flame Detectors	Each
Fuel-Handling and Treatment System	
Analyzer	Each
Conditioner Unit	Each
Fuel Oil Transfer Equipment	Each Installation
Gas Scrubber	Each
Heat Exchanger	Each
Pipe, Water/Oil/Gas	See Note
Pump, 5 hp and Above	Each
Separator	Each
Inlet Air Compressor	
Casing, Fixed Blades and Guide Vanes	Each
Rotor, Rotating Blades and Wheels (includes compressor turbine on aeroderivatives)	Each
Accessory Drive Gearbox	Each

Steam Generating and Cooling Systems		
	Boiler and Associated Equipment	Each
	Cooler - Oil, Water, Air, Hydrogen, etc	Each
	Superheater, High/Low Temperature	Each
	Heat Recovery Steam Generator	Each
	Heater	Each
	Tunnel or Canal — Intake/Discharge	Each
Tanks and Piping Systems		
	Pipe - Water, Oil, Gas, etc	See Note
	Probe and Holder	Each
	Pump, 5 hp and Above	Each
	Valve, Including Operator	Each
Other Systems		
	Agitator (Mixer)	Each
	Analyzer System	Each
	Filtering Unit — Filter/Strainer, etc	Each Installation
	Stack	Each
	Stack Liner	Each

NOTE: The retirement unit for piping 6 inches and over is 1 foot. Retirement unit for piping under 3 inches is any continuous run of 100 feet, including all hangers, supports, and restraints. The retirement unit for piping 3 inches and larger but less than 6 inches is one continuous run or 20 feet, whichever is smaller. Valves 3 inches and over are retirement units. Valves under 3 inches are included with the pipe run.

This document is new.

This document replaces 4-100-04, dated July 1, 1990.

IPS-26406

Portland General Electric Company
ACCOUNTING PRACTICES AND PROCEDURES DOCUMENT

TURBINE GENERATOR

APPD 4-100-05
 December 12, 1994

Property Description	Retirement Unit
Accumulator	Each
Air Intake System	
Air Filter	Each
Duct	Each
Trash Screen	Each Section
Atomizing Air System	
Gearbox	Each
Precooler	Each
Precooler Blower	Each
Cooling Water System	
Radiator	Each
Condensing and Cooling System	
Air Ejector	Each
Air Washer and Equipment	Each
Blower, 5 hp and above	Each
Chemical Treatment System	Each
Chlorinator	Each
Circulation Water Intake Structure	Each
Condenser Tube Cleaning System	Each
Condenser Tube Protective System	Each
Condenser, Main/Steam	Each
Cooler, Oil, Water, Air, Hydrogen, etc	Each
Cooling Tower and Collecting Basin	Each
Cooling Tower Fill	Complete Unit
Evaporator	Each
Fan, 5 hp and above	Each
Filter/strainer Assembly	Each
Stop Log	Each
Trash Rack	Each
Traveling Water Screen	Each
Tunnel or Canal - Intake/Discharge	Each
Cooling Water Systems	
Cooling Tower Fill	Complete Unit
Cooling Tower Fill Supports	Each Group
Log Boom	Each
Make-Up Water System (Cooling Water) (Condensing)	Each
Spray System, Sparger Spray Modules (Cooling Tower)	Each
Diesel Generator Equipment	
Diesel Engine For Generator	Each
Engine Air Intake and Exhaust System	Each Installation
Engine Cooling System	Each Installation
Engine Diagnostic System	Each Installation
Fire Protection System	Each Installation
Governor and Control System	Each Installation
Housing for Engine	Each Installation
Turbocharger	Each
Electrical System	
Conductor, Cable and Wire	Each Continuous Run
Conduit Run (with/without wire)	Each Continuous Run
Panel, Switchboard, including Mounted Equipment	Each

Exhaust System	
Duct	Each Section
Fire Protection System	
Carbon Dioxide Storage Tank	Each
Fire Damper	Each
Fire Detectors	Each Set
Halon Container	Each
Generator	
Couplings Complete With Hardware	Each
Rotor	Each
Stator	Each
Rotor/Stator Windings	Each Complete Set
Generator Excitation	
Brushless Exciter	Each
Brushless Exciter Diodes	Each Complete Set
Generator Cooling System	
Humidity Detector	Each
Hydrogen Cooler	Each
Hydrogen Dryers	Each
Hydrogen Purity Analyzer	Each
Heating and Air-Conditioning System	
Dampers	Each
Liquid Fuel System	
Flow Divider	Each
Heaters	Each
Pipe - Water, Oil, Gas, etc	See Note (1)
Pump, 5 hp and above	Each
Starting System	
Air Starting Motor	Each
Clutch	Each
Dehumidifier	Each
Motor Controller	Each
Torque Converter	Each
Turning Gearbox	Each
Steam Turbine Generator Equipment	
Deaerator	Each
Feedwater Heater, High and Low Pressure	Each
Steel Structure	Each
Tank - Fuel, Oil, Water, Chemical	
200 gallons or larger	Each
Tank Liner	Complete Unit
Turbo-Generator and Related Equipment	
Auxiliary, Exciter, etc	Each [(See Note (2))]
Foundation - Pad, Cell, Block	Each
Generator - Power or Emergency	[(See Note (2))]
Governor/Control System (each System)	Each
Header	Each
Motor, 5 hp and above	Each
Purifier	Each
Separator	Each
Turbine, Low/Intermediate/High Pressure	[See Note (2)]
Turbo-Generator Equipment	
Heating/Cooling System with Plenums/Ducts	Each Installation
Lube Oil Conditioner/Purifier	Each
Pump, 5 hp and above	Each
Turbine, Low/Intermediate/High Pressure	Each [See Note (2)]
Turbines, Generators, and Equipment	
Air Compressor and Associated Equipment	Each
Air Compressor/Receiver	Each
Control Cabinet/Cubicle including all Mounted Equipment	Each
Draft Tube	Each
Draft Tube Liner	Each

Dusting System, including Dust Collector, etc	Each Installation
Fire Extinguisher/Protection System	Each
Flowmeter	Each
Flume Head	Each
Intake/Outlet Gate	Each
Lubrication Equipment	Each
Switch, Safety	Each
Tubing	Each Installation
Turbine Casing	Each Installation
Water Conduit	Each Installation
Turbine Generator Equipment	
Manifold System	Each Installation
Muffler, Turbine	Each Installation
Sound Treatment Equipment (Silencer/Muffler)	Each Installation
Transducer and Accessories	Each Installation
Tuner	Each
Vibration Analyzer	Each
Turbine and Generator Lube Oil Systems	
Mist Eliminator	Each
Valve, including Operators	Each

NOTES

- (1) The retirement unit for piping 6 inches and over is 1 foot. Retirement unit for piping under 3 inches is any continuous run of 100 feet, including all hangers, supports, and restraints. The retirement unit for piping 3 inches and larger but less than 6 inches is one continuous run or 20 feet, whichever is smaller. Valves 3 inches and over are retirement units. Valves under 3 inches are included with the pipe run.
- (2) Rotor, rotating elements, and complete windings are retirement unit.

 This document is new.

 X This document replaces 4-100-05, dated July 1, 1990.

IPS-26408

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WIND GENERATION AND RELATED EQUIPMENT

APPD 4-100-06

October 2, 2007

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Property Description	Retirement Unit
STRUCTURES AND IMPROVEMENTS Acct. 341-00	
Clearing, Grading & Soil Compaction	Each Job
Roads, Driveways	Each Installation
O&M Building (see Structures and Improvements, Other Production)	
ELECTRICAL SYSTEM ASSOCIATED W/TURBINE Acct.345-00	
Conduit Run (with/without wire)	Each Continuous Run
Power Cable, 600-V Turbine to Transformer	Each Continuous Run
Panel, Switchboard, including Mounting Equip	Each
Grounding System	Each
Lightening Protection System	Each
Transformer, 600-V	Each
DSTATCOM (Distributed Static Compensation System)	Each
Capacitor Bank(s)	Each
UNDERGROUND ELECTRICAL COLLECTION SYSTEM Acct. 345-00	
Conduit	Each Continuous Run
Conductor, Cable & Wire	Each Continuous Run
Junction Boxes	Each
Manhole, Splice Chamber, Vault	Each
WIND TURBINE/GENERATOR Acct. 344-00	
Generator, Power	Each
Generator Cooling System	Each
Generator Stator Windings	Each
Yaw System	Each
Mechanical Braking System (emergency braking system)	Each
Nacelle - complete (excluding internal components)	Each
Pitch Control System	Each
Rotor Hub - complete w/nose cone	Each
Generator Lube System	Each
Gearbox-Complete w/low speed shaft & bearing	Each
Gearbox Oil Cooler	Each
Drive Train incl. Couplings & Main Shaft & Bearings	Each
Rotor Blade	Each
Auxiliary Power Panel (i.e. VPM) incl. Main Panel, CPU Panel, Phase Compensation Panel and UPS Panel	Each
Capacitors	Each

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October 2, 2007

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Property Description	Retirement Unit
WIND TURBINE/GENERATOR (Continued)	
Hydraulic Unit, incl. Accumulator, Radiator & Pump (pitch control)	Each
Foundation	Each
Tower - Complete, includes Ladder and Cable	Each Section
Stairway (tower access)	Each
OTHER SYSTEMS Acct. 346-00	
Maintenance Hoist	Each
Meteorological Equipment Connected to Turbine	Each
Meteorological Tower & Instruments	Each
Aviation Warning Lights for each Wind Turbine Unit	Entire System

This document is new

This document replaces _____, dated _____

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ELECTRICAL EQUIPMENT

APPD 4-200-01

July 1, 1990

Property Description	Retirement Unit
Plant or Substation Equipment	
Blower, 5 hp and above	Each
Breaker - air, gas, oil vacuum, 4.15 kV and above	Each
Cable tray, trough, and accessories [see Note (1)]	Each Continuous Run
Capacitor Bank, Metal Clad or stack type, 4.15 kV and above	Bank Complete
Circuit Switcher, 57 kV and above	Each
Conductor, bus: angle/flat/tubular [see Note (1)]	Each Continuous Run
Conductor, cable and wire [see Note (1)]	Each Continuous Run
Conduit run with/without wire [see Note (2)]	Each Continuous Run
dc (battery) system - battery charger	Each
Diesel engine	Each
Disconnect switch/interrupter 4.15 kV and above, with/without ground switch	TPST/Set of 3 SPST
Duct and ductway, 4 in. and above [see Note (1)]	Each Continuous Run
Fan, 5 hp and above	Each
Foundation, pad, cell, block	Each
Fuse mount with/without fuse, 4.15 kV and above	Each Set
Generator, emergency	Each
Governor control system	Each
Grounding, include grid and wire on structures	Each Installation
Lightning arrestors, 23 kV and above	Set of
Manhole, splice chamber, vault	Each
Metal-clad switchgear, include all cubicle equipment	Each
Motor, 5 hp and above	Each
Motor control center	Each Installation
Panel, switchboard, etc, include all panel-mounted equipment	Each
Penetration for cable, conduit, duct, etc	Each
Pole (concrete, metal, wood), including anchor, crossarm, guy, hardware	Each

Pump, 5 hp and above	Each
Reactor	Each
Rectifier, 4.15 kV and above	Each
Regulator, induction/step, 4.15 kV and above	Each
Remote terminal unit	Each
Structural steel, include bus pedestal	Each Installation
Supervisor control	Each Installation
Transformer, auxiliary/current/potential, 57 kV and above	Each
Transformer, power/station service, 5 kVA and above	Each
Transformer, winding, 5 MVA and above	Complete Set
Unit substation	Each
Line Equipment	
Capacitor bank, pole type, 4.15 kV and above	Bank Complete
Conductor, cable and wire, include arrestors, cutouts, insulators	Each Span
Line switches, reclosures, sectionalizers, 4.15 kV and above	Each
Network protector	Each
Pole (concrete, metal, wood), include anchor, crossarm, guy, hardware	Each
Service - does not include wire common to multiple services unless final service is being removed	Each Service
Tower, with/without foundation, include anchor, guy, hardware	Each
Transformer, 5 kVA and above	Each
Metering Equipment	
Industrial Customer	Each
Meter	Each
Meter cabinet, panel, switchboard, include all panel-mounted equipment	Each
Transformer, current/potential	Each
Structural steel	Each Installation
Commercial/Residential Customer	Each
Meter, include relays and switches	Each
Transformer, current/potential	Each
Lighting Equipment	
Conductor, cable, and wire	Each Span
Luminaire	Each
Pole/post, with/without foundation, include anchor, guy, hardware	Each
Network Equipment	

Conductor, cable and wire [see Note (1)]	Each Continuous Run
Conduit or ductway, 4 in. or larger [see Note (2)]	Each Continuous Run
Ground fault protection equipment	Set Of
Manhole, splice chamber, vault	Each
Network protector	Each
Oil switch	Each
Pumping equipment	Each Installation
Tunnel	Each
Ventilation system	Each Installation

NOTES

- (1) Air Burial - Between two terminals or junction points.
 In Conduit - Between two manholes or between manhole and pole.
 Submarine Section - Between terminal chambers.
- (2) Record unit is number of feet by size.

___ This document is new.

___ This document replaces _____, dated _____.

IPS-1408

Portland General Electric Company
ACCOUNTING PRACTICES AND PROCEDURES DOCUMENT

STRUCTURES AND IMPROVEMENTS

APPD 4-300-02

July 1, 1990

Property Description	Retirement Unit
Clearing and Grading	
Site Preparation	Each Job
Paving and Surfacing	
Crushed Rock Surfacing	Each Job
Driveway/Road/Sidewalk/Curb	Each Installation
Sealcoat Complete Surface	Each Installation
Paved Surface - Asphalt/Concrete/etc	Each Installation
Railroad, Including Trackage, Ties, and Switches	Each 100 Ft Section
Retaining Wall	Each
Bridge	Each
Dock (Including Pier and Ramp)	Each
Fence and Foundation	
Fence, Including Gate	Each Installation
Foundation - Pad, Cell, Block	Each
Sign - Large, Free-Standing Only	Each
Drainage Systems	
Culvert	Each Job
Dike/Ditch	Include with Site Preparation
Sewer Connection for Storm Drain	Include with Site Preparation
Sump, Drainage System	Include with Site Preparation
Landscaping	
Irrigation Sprinkler System	Complete
Lawn/Tree/Hedge/Shrub Bed	Each Job
Water Service	
Water Service/Meter	Each Installation
Well, Including Casing and Cover	Each Installation
Building	
Building Frame, Including Walls, Floors, Doors (standard passage), Ceilings, Windows, Gratings Handrails, Platforms, Stairways	Each Installation
Doors - Roll Up, Bullet-, or Explosion-Proof	Each
Built-in Item	
Cabinet/Shelf/Counter/Bench	Each Job
Elevator/Escalator, Track, Pit, etc	Each Installation
Floor Covering - Carpet, Tile, etc	100 Sq Ft
Hoist/Crane with Track/Trolley/Mechanism	Each Installation
Roof Covering - Flashing/Tile/Gutter	Each Installation
Valve, Including Operator	See Note (1)
Valve Pit	Include with Piping
Plumbing System	
Sink, Toilet, Urinal, etc	Each Job
Electrical, Communication, and Control Systems	
Breaker-oil, Air, Vacuum, 4.15 kV and Larger	Each
Cable Tray, Trough, and Accessories [See Note (2)]	Each Continuous Run
Conductor, Bus: Tabular/angle/flat [See Note (2)]	Each Continuous Run
Conductor, Cable and Wire [See Note (2)]	Each Continuous Run
Conduit Run (With/without Wire) [See Note (2)]	Each Continuous Run
Duct and Ductway [See Note (2)]	Each Continuous Run

	Generator - Power or Emergency Auxiliary, Exciter, etc	Each
	Lighting, Indoor or Outdoor	
	Fluorescent/Flood/Security/Control, Including Transformer for Lighting Only	Each Job
	Panel Board, Electrical Service	Each
Heating and Cooling System		
	Fan, 5 hp and Above	Each
	Heating/Cooling System with Plenums/Ducts	Each Installation
Other Systems		
	Air Compressor and Associated Equipment Air Compressor/Receiver	Each
	Filter/strainer Assembly	Each
	Hydrant, Hose Reel, Hose House, etc	Each Installation
	Motor, 5 hp and Above	Each
	Pipe - Water, Oil, Gas, etc	See Note (1)
	Public Address System	Each
	Pump, 5 hp and Above	Each
	Security System	Each Installation
	Solar Energy System	Each Installation
	Tank - Fuel, Oil, Water, Chemical 200 Gallons or Larger	Each
Recreational Facilities		
	Fireplace	Each
	Picnic Shelter	Each
	Picnic Table	Each
	Playground Equipment	Each Installation

NOTES: (1) The retirement unit for piping 6 inches and over is 1 foot. Retirement unit for piping under 3 inches is any continuous run of 100 feet, including all hangers, supports, and restraints. The retirement unit for piping 3 inches and larger but less than 6 inches is one continuous run or 20 feet, whichever is smaller. Valves 3 inches and over are retirement units. Valves under 3 inches are included with the pipe run.

(2) Record unit is number of feet by size.

___ This document is new.

___ This document replaces _____, dated _____.

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