



Portland General Electric Company
121 SW Salmon Street • 1WTC0306 • Portland, OR 97204
portlandgeneral.com

January 15, 2021

Via Electronic Filing

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

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

Attention Filing Center:

Pursuant to Commission Order No. 17-365, Portland General Electric Company (PGE) submits the attached results of a detailed depreciation study of the electric properties of PGE as of December 31, 2019. PGE's last study, Docket No. UM 1809, was based upon data as of December 31, 2015, and filed on December 23, 2016. Depreciation rates were effective January 1, 2018.

PGE requests that the Commission approve the results of this study so that the new depreciation rates can be implemented in PGE's next general rate case (GRC) filing. PGE is evaluating whether to file a general rate case (GRC) with a 2022 test year. If we determine that a 2022 GRC is necessary, we will likely file the GRC in the first half of 2021.

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

This depreciation study recommends revisions in depreciation lives, curves, and salvage rates for all plant accounts.

On October 12, 2016, pursuant to 2016 Oregon Laws, Chapter 28 (SB 1547), Section 1, PGE proposed an automatic adjustment clause in Docket No. ADV 391, Advice 16-15 to implement the revenue requirement effects resulting from a change in the Colstrip Generating Facility (Colstrip) end-of-life of December 31, 2042 to December 31, 2030. The Commission granted PGE recovery of the Colstrip incremental depreciation and decommissioning costs via Schedule 146, an automatic adjustment clause rate schedule.

More recently, Governor Kate Brown issued Executive Order No. 20-04, calling for substantial reductions in economywide greenhouse gas emissions (GHG) (i.e., reduce GHG emissions at least

45% below 1990 levels by 2035 and at least 80% below 1990 levels by 2050). In addition, there is urgency in Executive Order No. 20-04 to act now:

“It is in the interest of utility customers and the public generally for the utility sector to take actions that result in rapid reductions of GHG emissions, at reasonable costs, to levels consistent with the GHG emissions reduction goals set forth in paragraph 2 of this Executive Order, including transitioning to clean energy resources and expanding low carbon transportation choices for Oregonians.”¹

PGE is fully committed to helping Oregon reach its decarbonization goals and increasingly clean electricity will be key to decarbonizing other sectors of the economy. Therefore, in this depreciation study, PGE is proposing an adjustment to Colstrip end-of-life from December 31, 2030 to December 31, 2027.

The depreciation rates proposed in this study result in a decrease in annual depreciation expense of \$9.5 million. The differences are based upon a comparison of 2021 depreciation expense using new Depreciation Study rates to 2021 depreciation expense using currently approved UM 1809 depreciation parameters. Please note that the results are for comparative purposes only and are not final; they do not contain Boardman decommissioning cost included in Schedule 145 and accelerated depreciation expense associated with the adjustment to Colstrip end-of-life. The final depreciation expense forecast will be included in PGE’s next general rate case.

In this study, PGE requests that the Commission prescribe depreciation rates and that rates be fixed until the effective date of the next study, consistent with the Commission’s approval in UM 1809.

Questions regarding our request for investigation should be directed to Stefan Cristea at (503) 464-8033. Questions regarding the depreciation study should be directed to Ryan Van Oostrum at (503) 464-8426, Scott Gardner at (503) 464-7762, or Nathan Rodas at (503) 464-2182.

Sincerely,

/s/ Jaki Ferchland

Jaki Ferchland
Manager, Revenue Requirement

cc: Ming Peng, OPUC
Doug Tingey, PGE
Nathan Rodas, PGE
Scott Gardner, PGE
Ryan Van Oostrum, PGE
Chris Liddle, PGE

Encl.

¹ Brown, Kate. “Executive Order No. 20-04.” Office of the Governor. State of Oregon. 10 Mar 2020, page 8. Retrieved from <https://drive.google.com/file/d/16isIO3GTqxVihqhhIcjGYH4Mrw3zNNXw/view>

Attachment A

PGE Depreciation Study

Gannett Fleming, Inc. - Valuation and Rate Division



2019 DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION
ACCRUALS RELATED TO ELECTRIC PLANT
AS OF DECEMBER 31, 2019

Prepared by:



*Excellence Delivered **As Promised***

PORTLAND GENERAL ELECTRIC
Portland, Oregon

2019 DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION
ACCRUALS RELATED TO ELECTRIC PLANT
AS OF DECEMBER 31, 2019

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



*Excellence Delivered **As Promised***

January 6, 2021

Portland General Electric
121 SW Salmon Street
Portland, OR 97204

Attention: Christopher Liddle
Controller & Assistant Treasurer

Ladies and Gentlemen:

Pursuant to your request, we have conducted a depreciation study related to the electric plant of Portland General Electric as of December 31, 2019. The attached report presents a description of the methods used in the estimation of depreciation, the summary of annual depreciation accrual rates, the statistical support for the life and net salvage estimates and the detailed tabulations of annual depreciation.

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

Respectfully submitted,

GANNETT FLEMING VALUATION
AND RATE CONSULTANTS, LLC

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

JOHN J. SPANOS
President

JJS:mle

067091.100

Gannett Fleming Valuation and Rate Consultants, LLC

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PORTLAND GENERAL ELECTRIC

DEPRECIATION STUDY

EXECUTIVE SUMMARY

Pursuant to Portland General Electric's ("PGE" or "Company") request, Gannett Fleming Valuation and Rate Consultants, LLC ("Gannett Fleming") conducted a depreciation study related to the electric plant as of December 31, 2019. The purpose of this study was to determine the annual depreciation accrual rates and amounts for book and ratemaking purposes.

The depreciation rates for most plant in service are based on the straight line method using the equal life group ("ELG") procedure and were applied on a remaining life basis. A few location specific assets placed in service after 2012 have depreciation rates based on the average service life ("ASL") procedure. The calculations were based on attained ages and estimated average service life, and forecasted net salvage characteristics for each depreciable group of assets.

PGE's accounting policy has not changed since the last depreciation study was prepared. However, there have been changes in plans of assets, particularly for generating facilities, such as new types of facilities. The change in asset mix has caused the proposed composite remaining lives for the function to change. The service lives for transmission and distribution plant have generally become slightly longer.

Gannett Fleming recommends the calculated annual depreciation accrual rates set forth herein apply specifically to electric plant in service as of December 31, 2019 as summarized by Table 1 of the study. Supporting analysis and calculations are provided within the study.

The study results set forth an annual depreciation expense of \$301.1 million when applied to depreciable plant balances as of December 31, 2019. The results are summarized at the functional level as follows:

SUMMARY OF ORIGINAL COST, ACCRUAL RATES AND AMOUNTS

FUNCTION	ORIGINAL COST AS OF DECEMBER 31, 2019	PROPOSED RATE	PROPOSED EXPENSE
Steam Production Plant	\$ 476,324,597.42	3.80	\$ 18,096,799
Hydraulic Production Plant	569,780,538.59	4.03	22,946,520
Other Production Plant	2,947,109,920.23	2.86	84,215,463
Transmission Plant	823,994,612.70	2.10	17,275,350
Distribution Plant	3,896,805,975.69	2.86	111,514,219
General Plant	<u>646,079,947.55</u>	7.29	<u>47,088,597</u>
Total	<u>\$9,360,095,592.18</u>	<u>3.22</u>	<u>\$301,136,948</u>

PART I. INTRODUCTION

PORTLAND GENERAL ELECTRIC DEPRECIATION STUDY

PART I. INTRODUCTION

SCOPE

This report sets forth the results of the depreciation study for Portland General Electric (“Company”), to determine the annual depreciation accrual rates and amounts for book purposes applicable to the original cost of electric plant as of December 31, 2019. The rates and amounts are based on the straight line remaining life method of depreciation. This report also describes the concepts, methods and judgments which underlie the recommended annual depreciation accrual rates related to electric plant in service as of December 31, 2019.

The service life and net salvage estimates resulting from the study were based on informed judgment which incorporated analyses of historical plant retirement data as recorded through 2019, a review of Company practice and outlook as they relate to plant operation and retirement, and consideration of current practice in the electric industry, including knowledge of service lives and net salvage estimates used for other electric companies.

PLAN OF REPORT

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

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

BASIS OF THE STUDY

Depreciation

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

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

For most accounts, the annual depreciation was calculated by the straight line method using the equal life group procedure and the remaining life basis. Some more recently constructed facilities have annual depreciation calculated by the straight line

method using the average service life procedure and the remaining life basis. For certain General Plant accounts, the annual depreciation is based on amortization accounting. Both types of calculations were based on original cost, attained ages, and estimates of service lives and net salvage.

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

Service Life and Net Salvage Estimates

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

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

PART II. ESTIMATION OF SURVIVOR CURVES

PART II. ESTIMATION OF SURVIVOR CURVES

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

SURVIVOR CURVES

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

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

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

Iowa Type Curves

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

The Iowa curves were developed at the Iowa State College Engineering Experiment Station through an extensive process of observation and classification of the ages at which industrial property had been retired. A report of the study which resulted in the classification of property survivor characteristics into 18 type curves, which constitute three of the four families, was published in 1935 in the form of the Experiment Station's Bulletin 125.

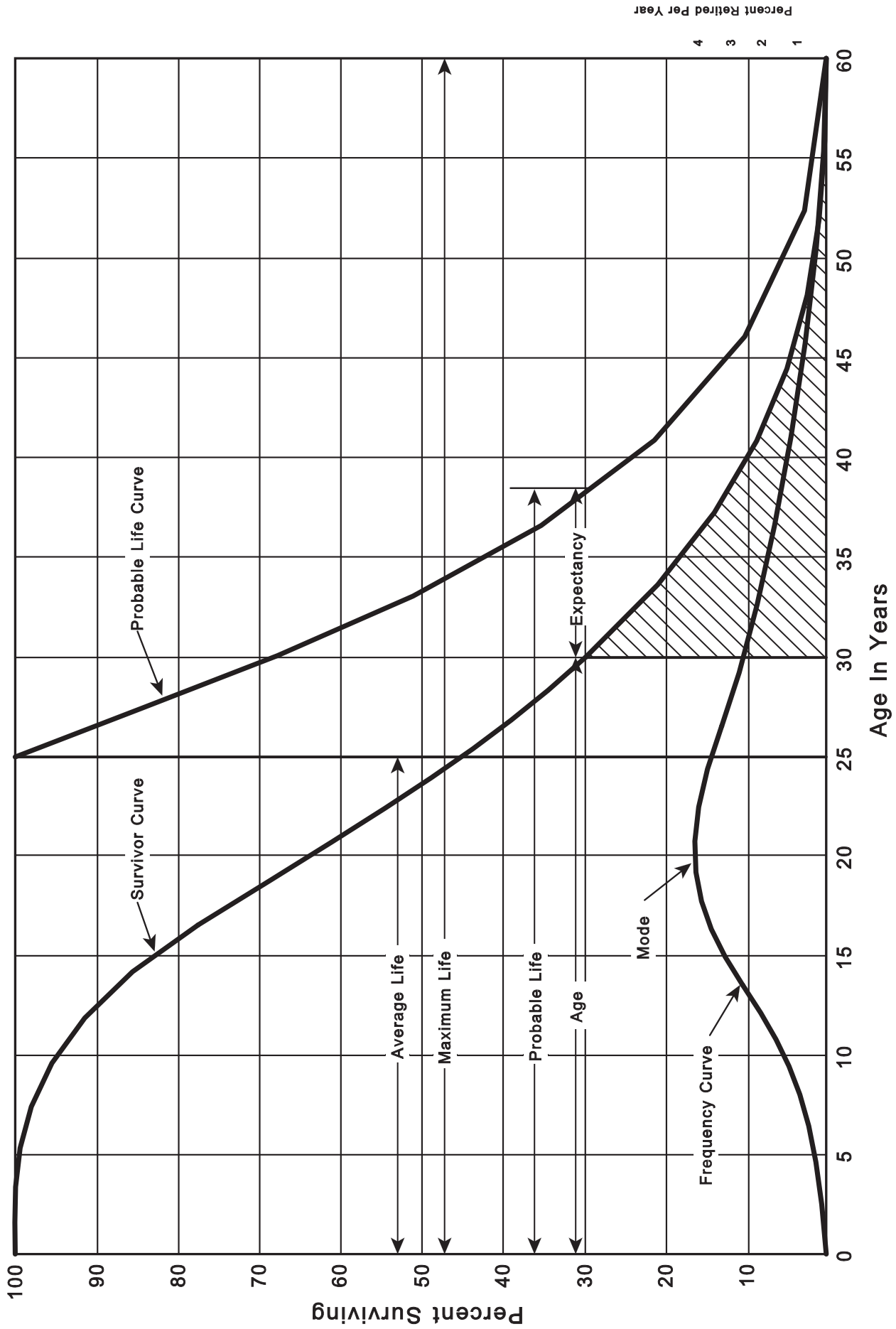


Figure 1. A Typical Survivor Curve and Derived Curves

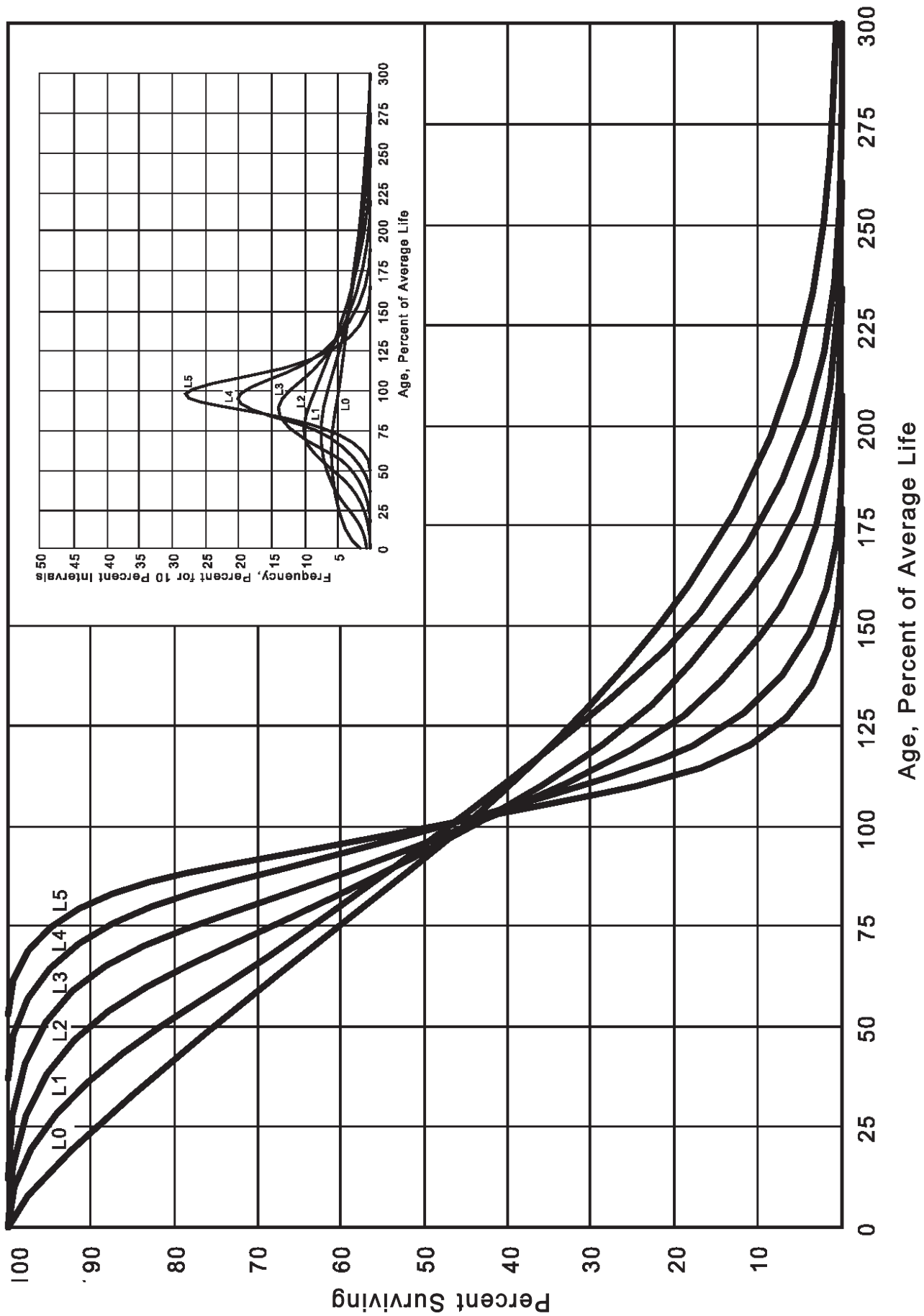


Figure 2. Left Modal or "L" Iowa Type Survivor Curves

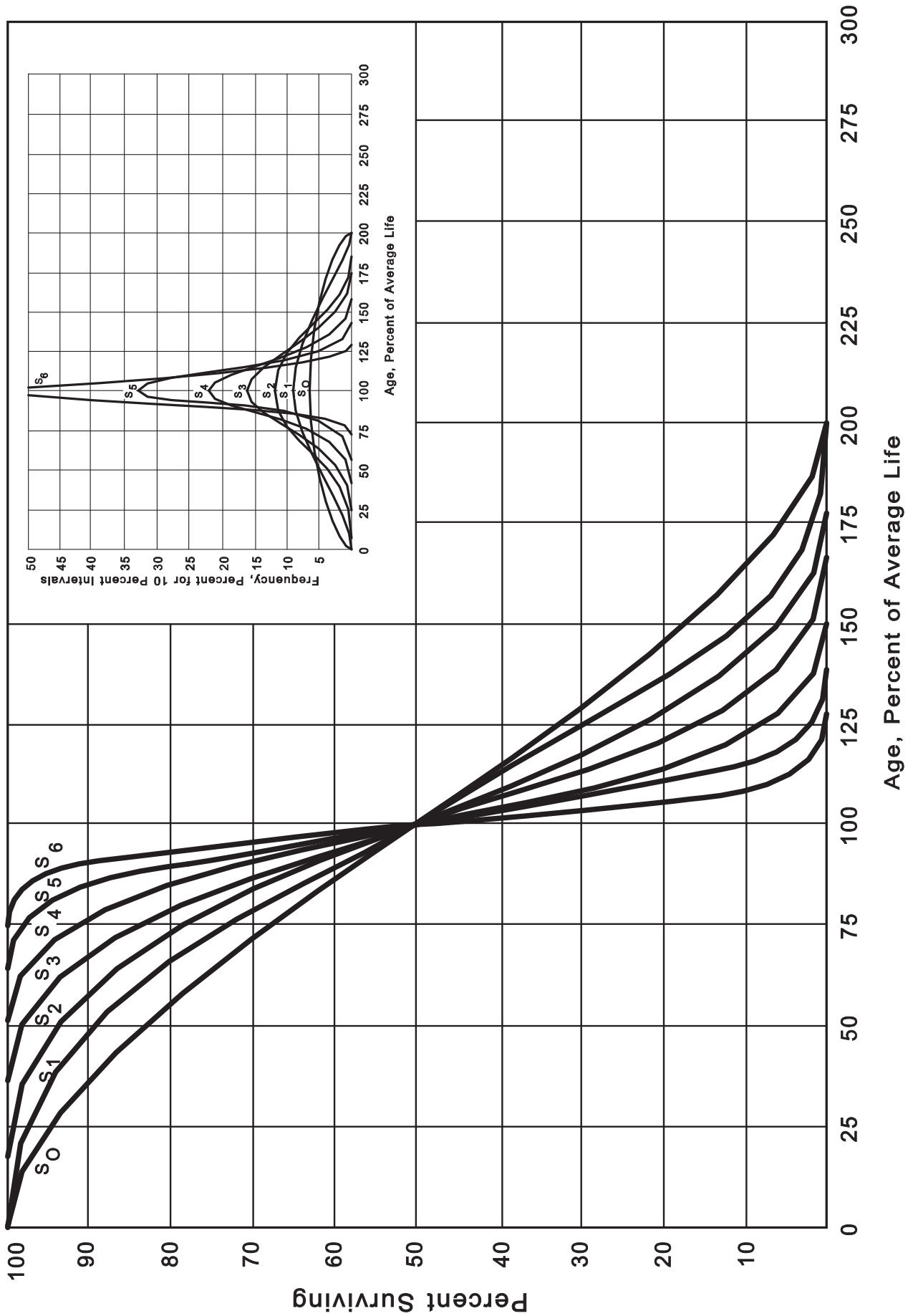


Figure 3. Symmetrical or "S" lowa Type Survivor Curves

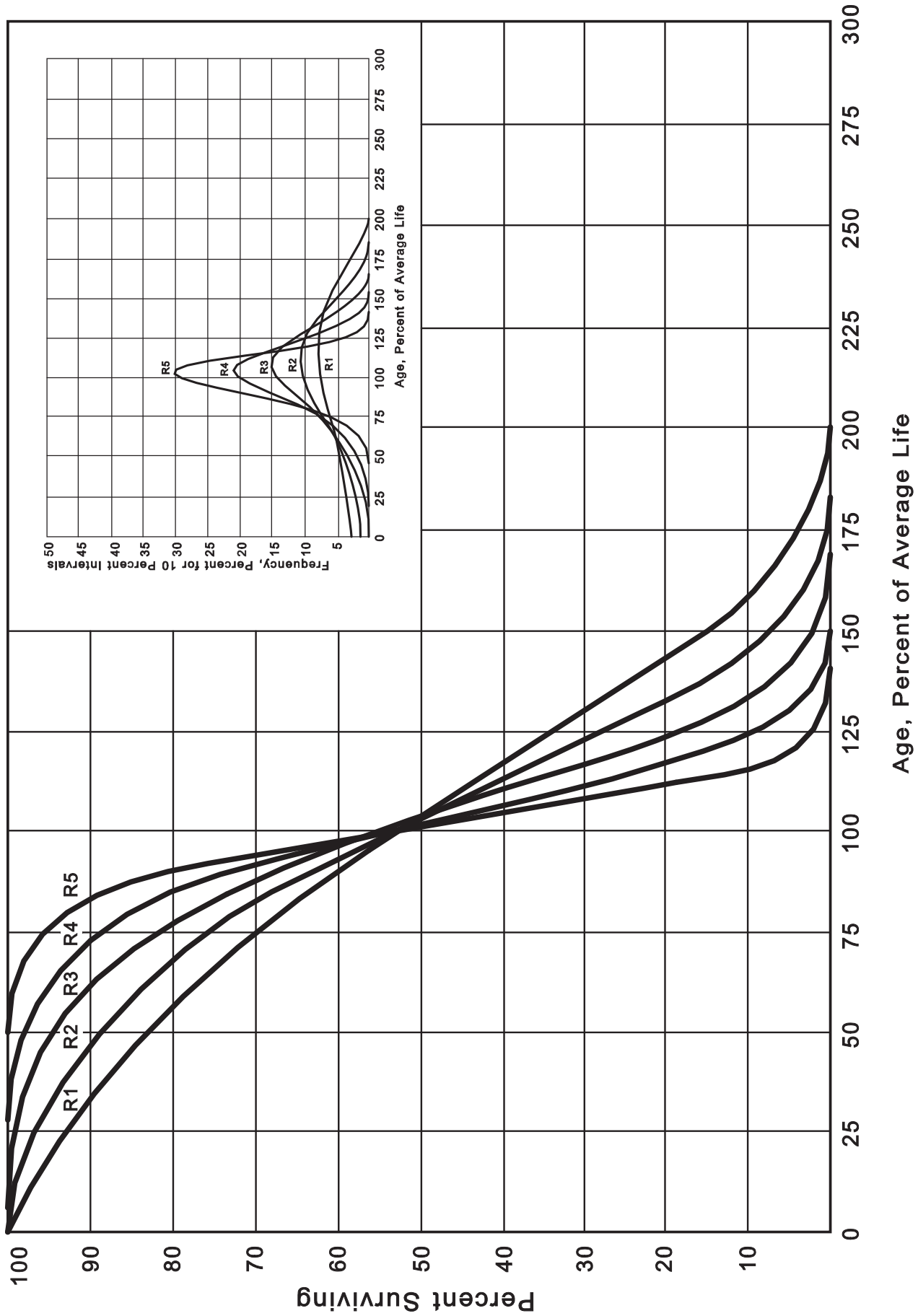


Figure 4. Right Modal or "R" lowa Type Survivor Curves

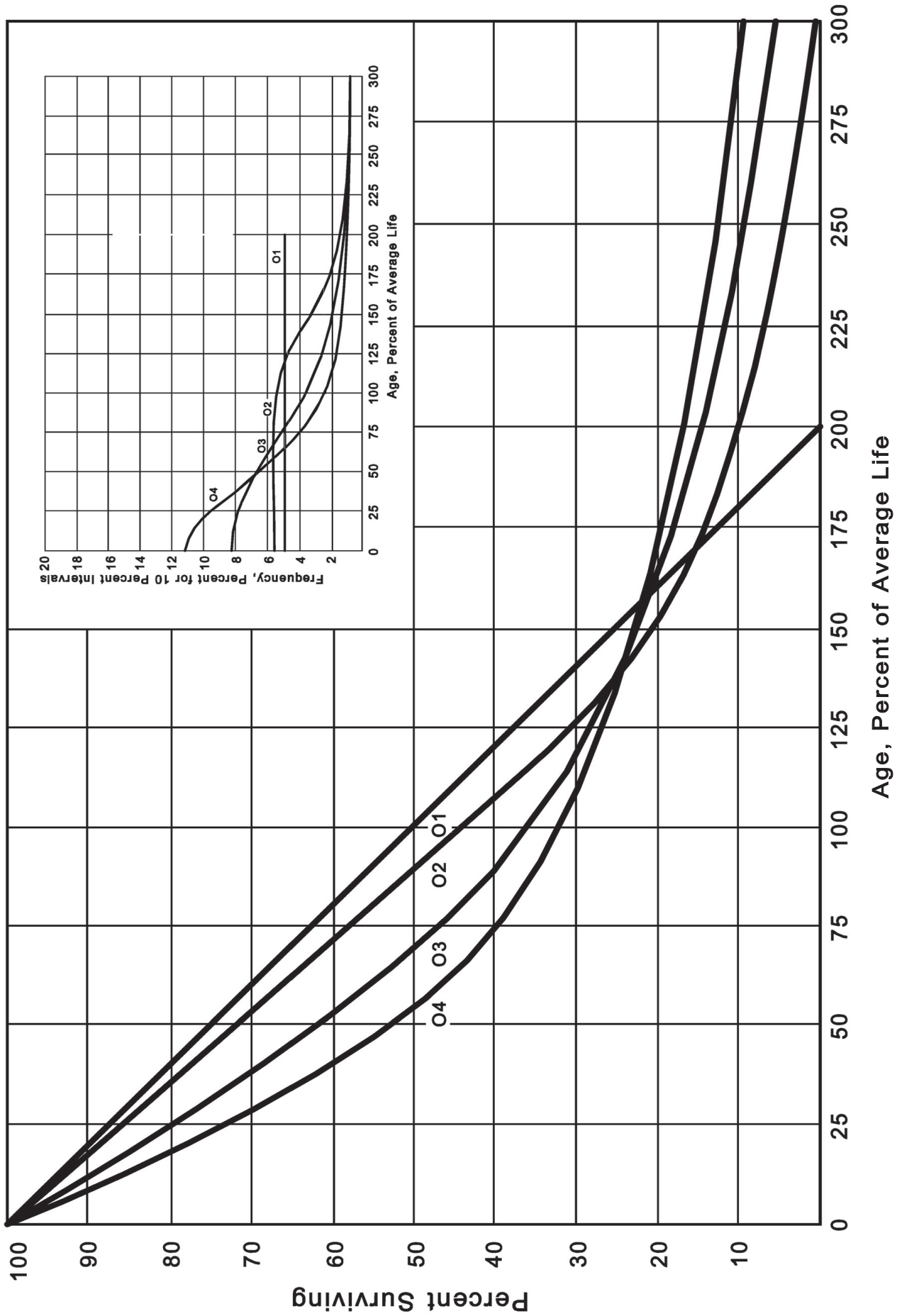


Figure 5. Origin Modal or "O" Iowa Type Survivor Curves

These curve types have also been presented in subsequent Experiment Station bulletins and in the text, "Engineering Valuation and Depreciation."¹ In 1957, Frank V. B. Couch, Jr., an Iowa State College graduate student submitted a thesis presenting his development of the fourth family consisting of the four O type survivor curves.

Retirement Rate Method of Analysis

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

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

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

²Winfrey, Robley, Supra Note 1.

³Marston, Anson, Robley Winfrey, and Jean C. Hempstead, Supra Note 2.

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

Schedules of Annual Transactions in Plant Records

The property group used to illustrate the retirement rate method is observed for the experience band 2010-2019 during which there were placements during the years 2005-2019. In order to illustrate the summation of the aged data by age interval, the data were compiled in the manner presented in Schedules 1 and 2 on pages II-12 and II-13. In Schedule 1, the year of installation (year placed) and the year of retirement are shown. The age interval during which a retirement occurred is determined from this information. In the example which follows, \$10,000 of the dollars invested in 2005 were retired in 2010. The \$10,000 retirement occurred during the age interval between 4½ and 5½ years on the basis that approximately one-half of the amount of property was installed prior to and subsequent to July 1 of each year. That is, on the average, property installed during a year is placed in service at the midpoint of the year for the purpose of the analysis. All retirements also are stated as occurring at the midpoint of a one-year age interval of time, except the first age interval which encompasses only one-half year.

The total retirements occurring in each age interval in a band are determined by summing the amounts for each transaction year-installation year combination for that age interval. For example, the total of \$143,000 retired for age interval 4½-5½ is the sum of the retirements entered on Schedule 1 immediately above the stair step line drawn on the table beginning with the 2010 retirements of 2005 installations and ending with the 2019 retirements of the 2014 installations. Thus, the total amount of 143 for age interval 4½-5½ equals the sum of:

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

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

Schedule of Plant Exposed to Retirement

The development of the amount of plant exposed to retirement at the beginning of each age interval is illustrated in Schedule 3 on page II-14. The surviving plant at the beginning of each year from 2010 through 2019 is recorded by year in the portion of the table headed "Annual Survivors at the Beginning of the Year." The last amount entered in each column is the amount of new plant added to the group during the year. The amounts entered in Schedule 3 for each successive year following the beginning balance or addition are obtained by adding or subtracting the net entries shown on Schedules 1 and 2. For the purpose of determining the plant exposed to retirement, transfers-in are considered as being exposed to retirement in this group at the beginning of the year in which they occurred, and the sales and transfers-out are considered to be removed from the plant exposed to retirement at the beginning of the following year. Thus, the amounts of plant shown at the beginning of each year are the amounts of plant from each placement year considered to be exposed to retirement at the beginning of each successive transaction year. For example, the exposures for the installation year 2015 are calculated in the following manner:

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

SCHEDULE 1. RETIREMENTS FOR EACH YEAR 2010-2019
SUMMARIZED BY AGE INTERVAL

Year Placed (1)	Retirements, Thousands of Dollars										Total During		Age Interval (13)
	2010 (2)	2011 (3)	2012 (4)	2013 (5)	2014 (6)	2015 (7)	2016 (8)	2017 (9)	2018 (10)	2019 (11)	Age Interval (12)	Interval (13)	
2005	10	11	12	13	14	16	23	24	25	26	26	13½-14½	
2006	11	12	13	15	16	18	20	21	22	19	44	12½-13½	
2007	11	12	13	14	16	17	19	21	22	18	64	11½-12½	
2008	8	9	10	11	11	13	14	15	16	17	83	10½-11½	
2009	9	10	11	12	13	14	16	17	19	20	93	9½-10½	
2010	4	9	10	11	12	13	14	15	16	20	105	8½-9½	
2011		5	11	12	13	14	15	16	18	20	113	7½-8½	
2012			6	12	13	15	16	17	19	19	124	6½-7½	
2013				6	13	15	16	17	19	19	131	5½-6½	
2014					13	14	16	17	19	20	143	4½-5½	
2015					7	8	18	20	22	23	146	3½-4½	
2016						9	9	20	22	25	150	2½-3½	
2017								11	23	25	151	1½-2½	
2018									11	24	153	½-1½	
2019										13	80	0-½	
Total	53	68	86	106	128	157	196	231	273	308	1,606		

Experience Band 2010-2019

Placement Band 2005-2019

SCHEDULE 2. OTHER TRANSACTIONS FOR EACH YEAR 2010-2019
SUMMARIZED BY AGE INTERVAL

Year Placed	Acquisitions, Transfers and Sales, Thousands of Dollars										Total During Age Interval (12)	Age Interval (13)	
	During Year												
	2010 (2)	2011 (3)	2012 (4)	2013 (5)	2014 (6)	2015 (7)	2016 (8)	2017 (9)	2018 (10)	2019 (11)			
2005	-	-	-	-	-	-	60 ^a	-	-	-	-	-	13½-14½
2006	-	-	-	-	-	-	-	-	-	-	-	-	12½-13½
2007	-	-	-	-	-	-	-	-	-	-	-	-	11½-12½
2008	-	-	-	-	-	-	-	(5) ^b	-	-	60	-	10½-11½
2009	-	-	-	-	-	-	-	6 ^a	-	-	-	-	9½-10½
2010	-	-	-	-	-	-	-	-	-	-	(5)	-	8½-9½
2011	-	-	-	-	-	-	-	-	-	-	6	-	7½-8½
2012	-	-	-	-	-	-	-	-	-	-	-	-	6½-7½
2013	-	-	-	-	-	-	-	(12) ^b	-	-	-	-	5½-6½
2014	-	-	-	-	-	-	-	-	22 ^a	-	-	-	4½-5½
2015	-	-	-	-	-	-	-	(19) ^b	-	-	10	-	3½-4½
2016	-	-	-	-	-	-	-	-	-	-	-	-	2½-3½
2017	-	-	-	-	-	-	-	-	-	(102) ^c	(121)	-	1½-2½
2018	-	-	-	-	-	-	-	-	-	-	-	-	½-1½
2019	-	-	-	-	-	-	-	-	-	-	-	-	0-½
Total	-	-	-	-	-	-	60	(30)	22	(102)	(50)	-	

^a Transfer Affecting Exposures at Beginning of Year

^b Transfer Affecting Exposures at End of Year

^c Sale with Continued Use

Parentheses Denote Credit Amount.

SCHEDULE 3. PLANT EXPOSED TO RETIREMENT
 JANUARY 1 OF EACH YEAR 2010-2019
 SUMMARIZED BY AGE INTERVAL

Year Placed	Exposures, Thousands of Dollars										Total at Beginning of Age Interval	Age Interval	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)			(11)
2005	255	279	245	234	222	209	195	239	216	192	167	167	13½-14½
2006	307	338	268	256	243	228	212	194	174	153	131	323	12½-13½
2007	376	420 ^a	296	284	271	257	241	224	205	184	162	531	11½-12½
2008	376	420 ^a	330	321	311	300	289	276	262	242	226	823	10½-11½
2009	376	420 ^a	367	357	346	334	321	307	297	280	261	1,097	9½-10½
2010	420 ^a	460 ^a	416	407	397	386	374	361	347	332	316	1,503	8½-9½
2011	420 ^a	460 ^a	460 ^a	455	444	432	419	405	390	374	356	1,952	7½-8½
2012	420 ^a	460 ^a	460 ^a	510 ^a	504	492	479	464	448	431	412	2,463	6½-7½
2013	420 ^a	460 ^a	460 ^a	510 ^a	580 ^a	574	561	546	530	501	482	3,057	5½-6½
2014	420 ^a	460 ^a	460 ^a	510 ^a	580 ^a	660 ^a	653	639	623	628	609	3,789	4½-5½
2015	420 ^a	460 ^a	460 ^a	510 ^a	580 ^a	660 ^a	750 ^a	742	724	685	663	4,332	3½-4½
2016	420 ^a	460 ^a	460 ^a	510 ^a	580 ^a	660 ^a	750 ^a	850 ^a	841	821	799	4,955	2½-3½
2017	420 ^a	460 ^a	460 ^a	510 ^a	580 ^a	660 ^a	750 ^a	850 ^a	960 ^a	949	926	5,719	1½-2½
2018	420 ^a	460 ^a	460 ^a	510 ^a	580 ^a	660 ^a	750 ^a	850 ^a	960 ^a	1,080 ^a	1,069	6,579	½-1½
2019	420 ^a	460 ^a	460 ^a	510 ^a	580 ^a	660 ^a	750 ^a	850 ^a	960 ^a	1,080 ^a	1,220 ^a	7,490	0-½
Total	1,975	2,382	2,382	2,824	3,318	3,872	4,494	5,247	6,017	6,852	7,799	44,780	

^aAdditions during the year

For the entire experience band 2010-2019, the total exposures at the beginning of an age interval are obtained by summing diagonally in a manner similar to the summing of the retirements during an age interval (Schedule 1). For example, the figure of 3,789, shown as the total exposures at the beginning of age interval 4½-5½, is obtained by summing:

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

Original Life Table

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

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

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

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

Experience Band 2010-2019

Placement Band 2005-2019

(Exposure and Retirement Amounts are in Thousands of Dollars)

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

Column 2 from Schedule 3, Column 12, Plant Exposed to Retirement.

Column 3 from Schedule 1, Column 12, Retirements for Each Year.

Column 4 = Column 3 Divided by Column 2.

Column 5 = 1.0000 Minus Column 4.

Column 6 = Column 5 Multiplied by Column 6 as of the Preceding Age Interval.

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

Smoothing the Original Survivor Curve

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

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

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

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

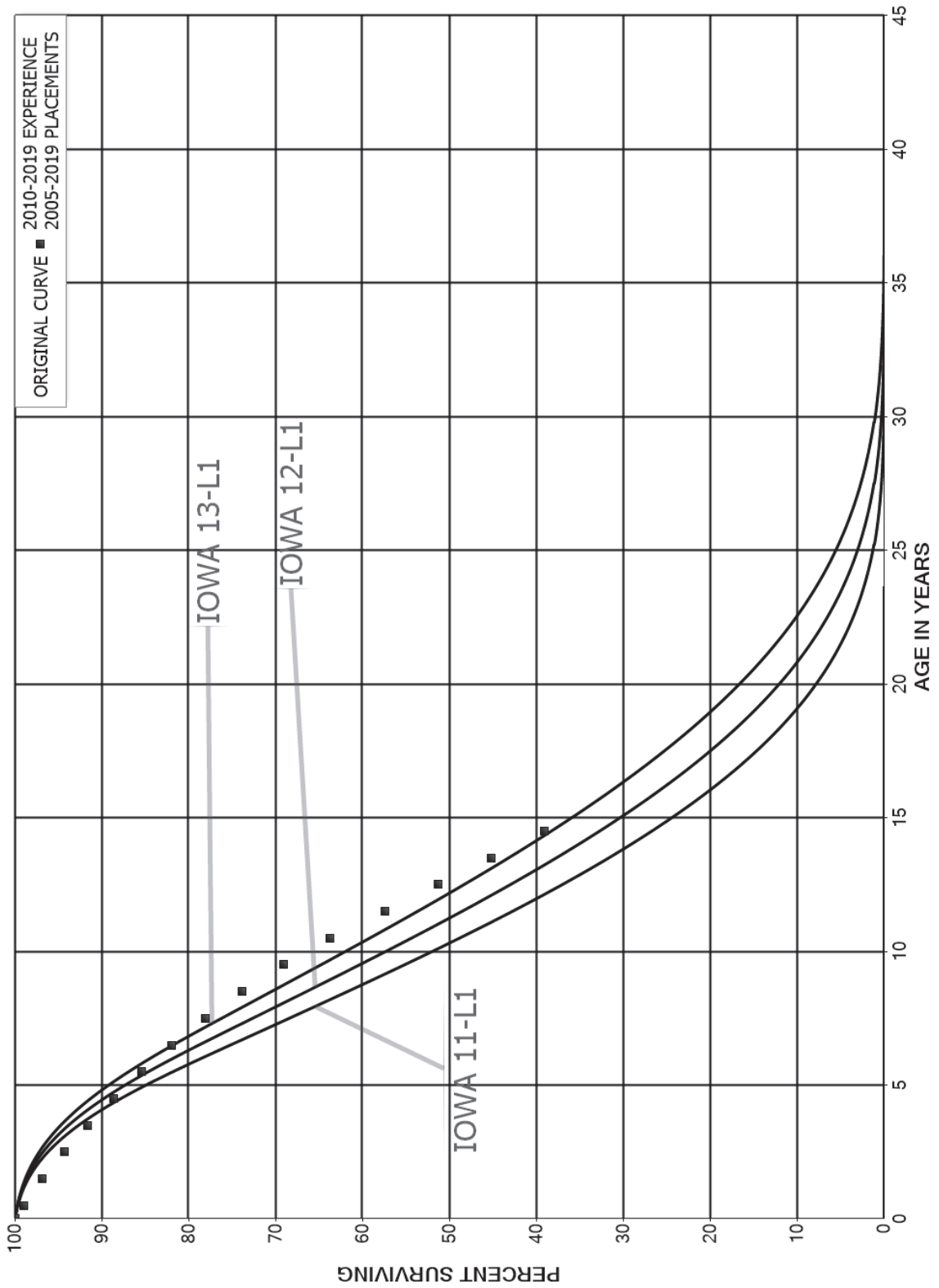


FIGURE 7. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN S0 IOWA TYPE CURVE ORIGINAL AND SMOOTH SURVIVOR CURVES

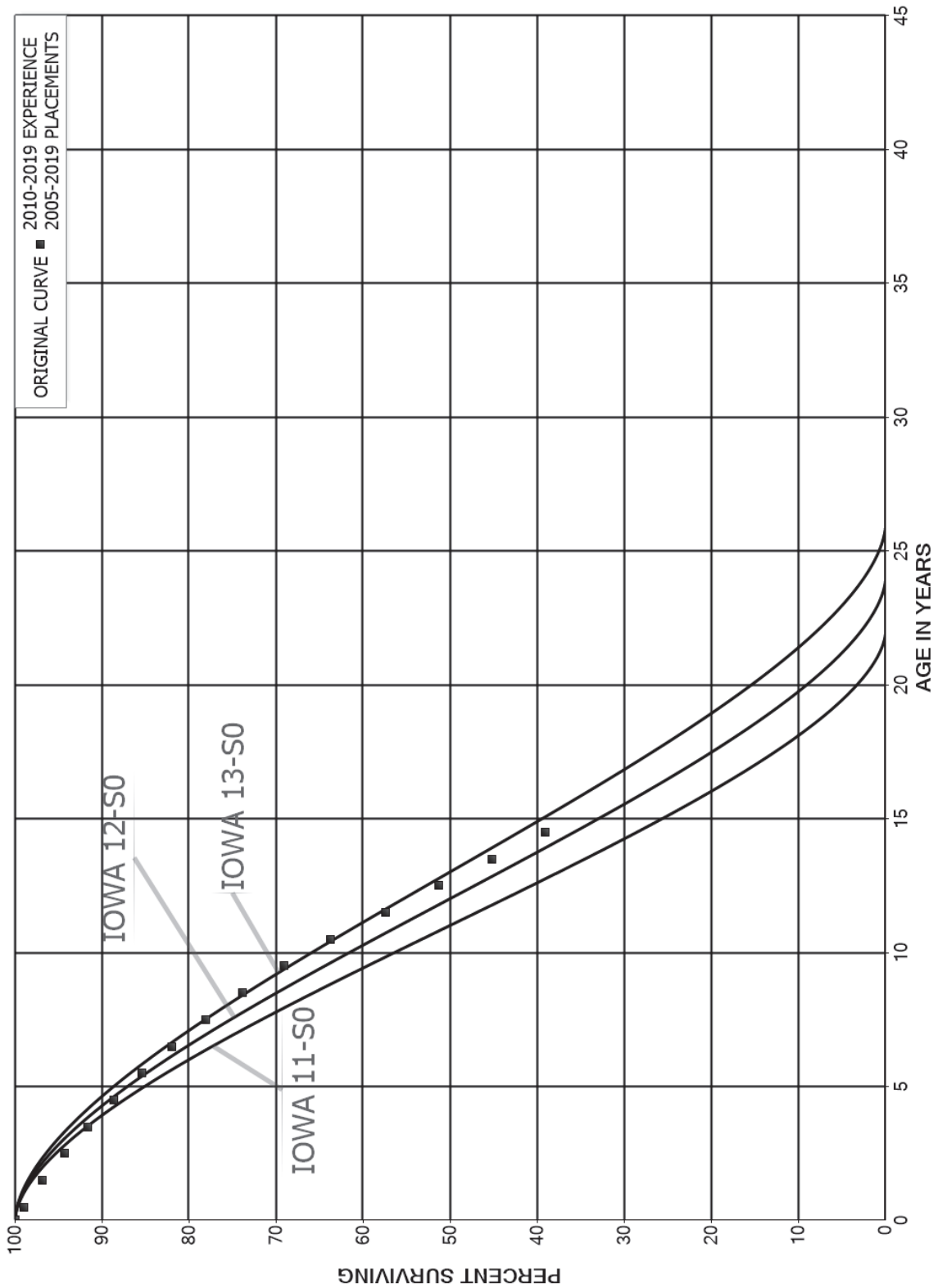


FIGURE 8. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN R1 IOWA TYPE CURVE ORIGINAL AND SMOOTH SURVIVOR CURVES

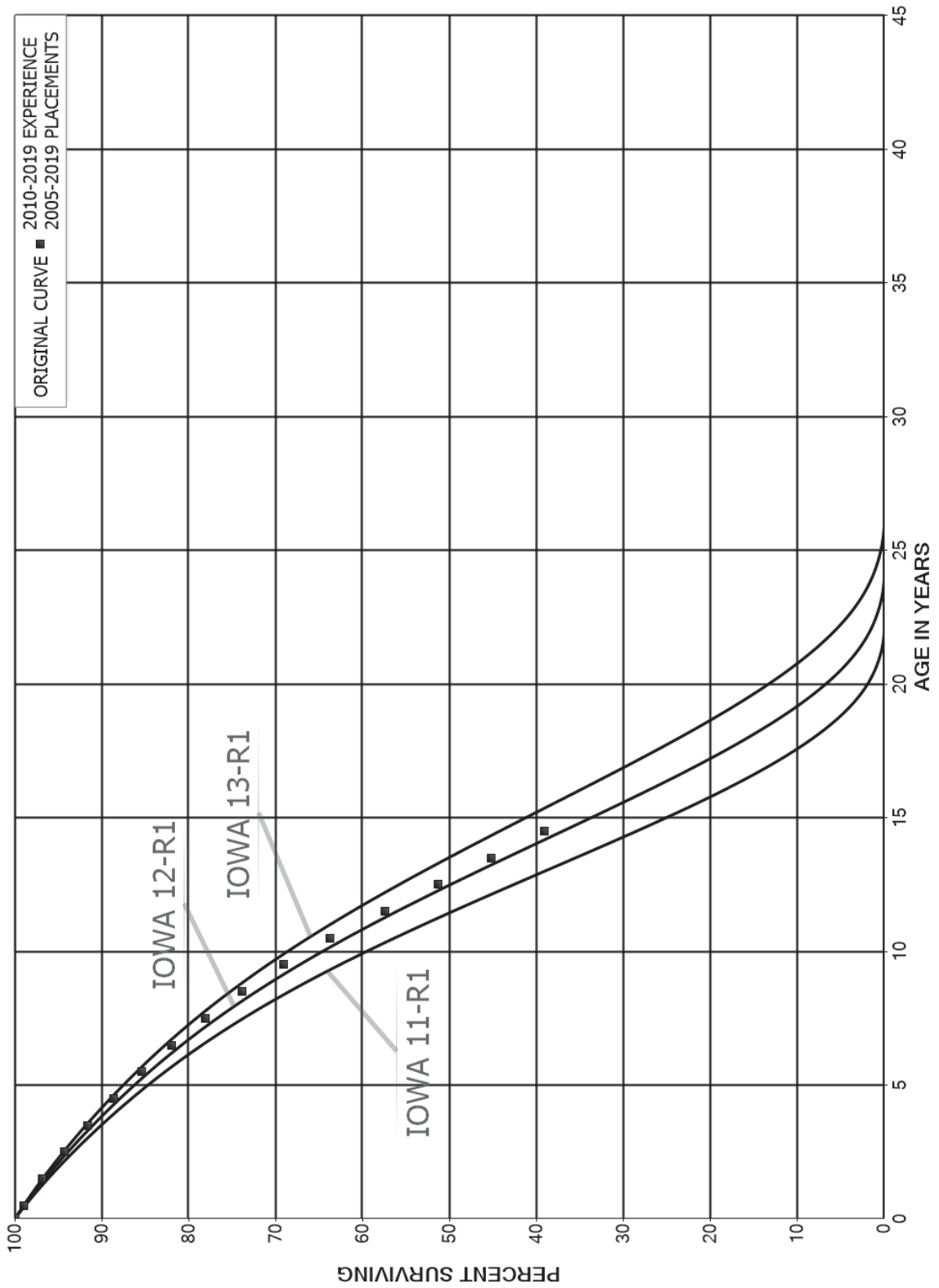
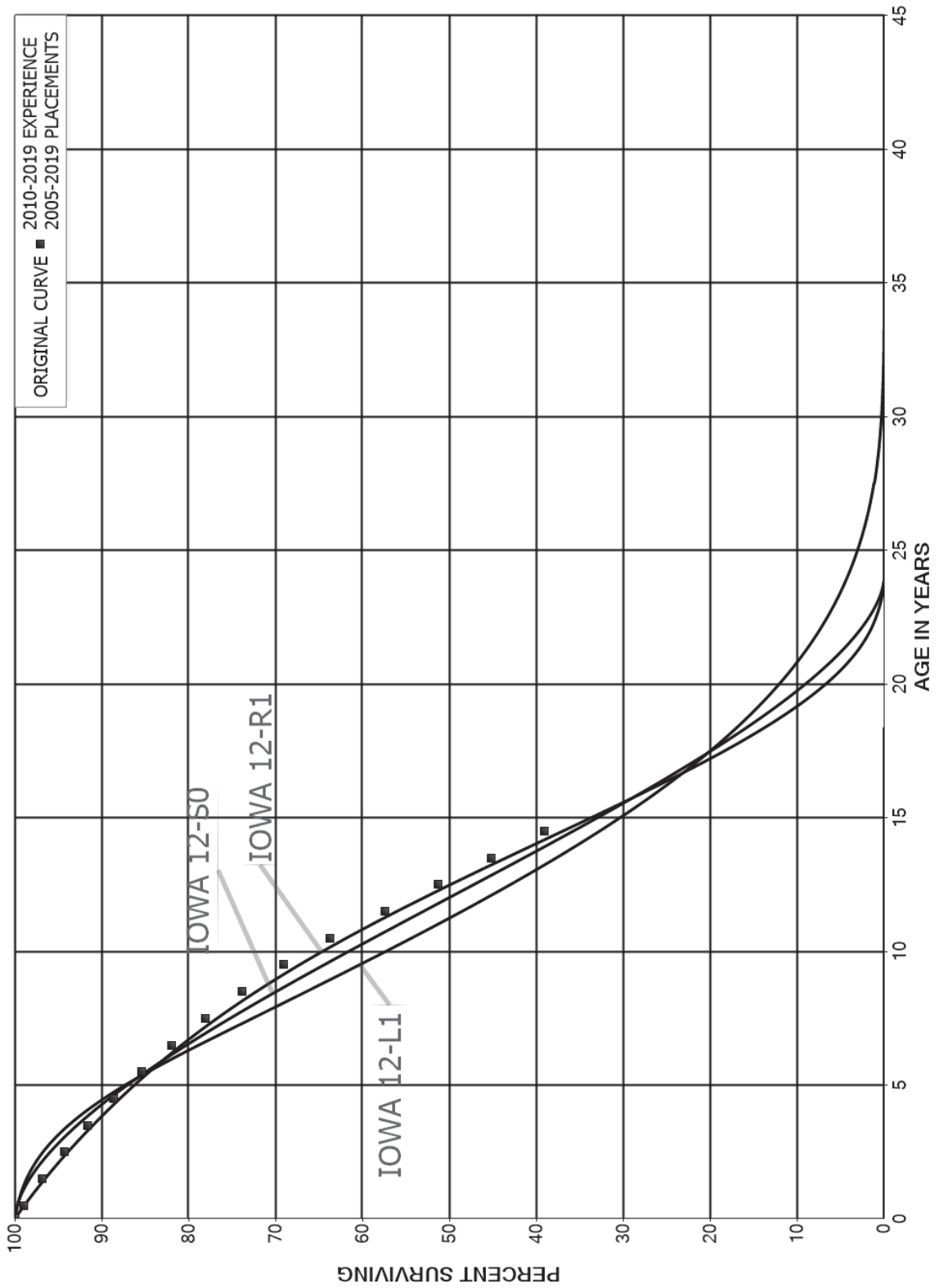


FIGURE 9. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN L1, S0 AND R1 IOWA TYPE CURVE ORIGINAL AND SMOOTH SURVIVOR CURVES



PART III. SERVICE LIFE CONSIDERATIONS

PART III. SERVICE LIFE CONSIDERATIONS

FIELD TRIPS

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

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

June 8-9, 2016

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

September 23-25, 2013

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

SERVICE LIFE ANALYSIS

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

For many of the plant accounts and subaccounts for which survivor curves were estimated, the statistical analyses using the retirement rate method resulted in good to excellent indications of the survivor patterns experienced. These accounts represent 71 percent of depreciable plant. Generally, the information external to the statistics led to no significant departure from the indicated survivor curves for the accounts listed below. The statistical support for the service life estimates is presented in the section beginning on page VII-2.

STEAM PRODUCTION PLANT

312.00	Boiler Plant Equipment
314.00	Turbogenerator Units
315.00	Accessory Electric Equipment
316.00	Miscellaneous Power Plant Equipment

HYDRO PRODUCTION PLANT

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

OTHER PRODUCTION PLANT

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

TRANSMISSION PLANT

353.00	Station Equipment
354.00	Towers and Fixtures
355.00	Poles and Fixtures

DISTRIBUTION PLANT

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

GENERAL PLANT

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

Account 367, Underground Conductors and Devices, is used to illustrate the manner in which the study was conducted for groups in the preceding list. Aged plant accounting data for the underground conductors have been compiled for the years 1900 through 2019. These data have been coded in the course of the Company's normal record keeping according to account or property group, type of transaction, year in which the transaction took place, and year in which the electric plant was placed in service. The retirements, other plant transactions, and plant additions were analyzed by the retirement rate method.

The survivor curve estimate is based on the statistical indications for the period 1900 through 2019 and 1990 through 2019. The Iowa 60-S1.5 is a reasonable fit of the

original survivor curve. The 60-year service life is at the upper end of the typical service life range of 45 to 60 years for underground conductor. The 60-year average life reflects the Company's plans to replace conductor consistently in the future as have been retired throughout the history.

Account 362, Station Equipment, is also one of the largest depreciable groups, representing approximately 6 percent of the total depreciable plant. Aged retirements and other plant accounting data were compiled for the years 1892 through 2019 using the retirement rate method. The survivor curve chart for the account is presented on page VII-117 and the life table for the experience bands, 1892-2019 and 1990-2019, are plotted on the chart that follows it. The previous estimate for this account was the 55-S0. The primary causes of retirements for station equipment are failure, load or capacity upgrade and technology. Management has continued to replace station equipment to meet the upgrades required throughout the system to meet higher functionality requirements. The historical indication of life characteristics shows a slightly longer life expectancy. The 59-S0 survivor curve is selected to describe the past and future life characteristics of station equipment. It is a reasonably good fit of the significant portion of the original curve and anticipates consistent rates of retirement based on the same forces of retirements as previously experienced.

Life Span Estimates

The life span technique was used for the Company's Power Production accounts. The life span procedure is appropriate for these accounts since many of the assets within the plant will be retired concurrently. Probable retirement dates were estimated for each power plant. Life spans for each Steam, Hydraulic and Other Production Plant were the

result of considering experienced life spans of similar generating units, the age of surviving units, general operating characteristics of the units, major refurbishing, and discussions with management personnel concerning the probable long-term outlook for the units, and the estimate of the operating partner, if applicable.

The depreciable life span estimate for steam, base-load units is 41 to 43 years. The typical range of life spans for such units in the past had been 50 to 60 years, however, in recent years the typical life span has been between 45 and 50 years. These life spans represent the expected depreciable life of each facility under their current configuration. Future capital expenditures can extend a facility's depreciable life, however, such changes to depreciable life would not be prudent until the capital expenditures are actually put into plant in service. A lifespan of 92 to 142 years was estimated for all hydro facilities which is typical for these facilities based on the license dates. A life span of 43 to 46 years was estimated for the majority of combustion turbines. Life span estimates are typically 40 to 45 years for combustion turbines which are used primarily as peaking units. Wind turbines are expected to have a 50-year life span based on the established lease agreement.

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

<u>Depreciable Group</u>	<u>Major Year in Service</u>	<u>Depreciable Life Date</u>	<u>Depreciable Life Span</u>
Steam Production Plant			
Boardman	1980	2020	40
Colstrip	1984, 1986	2027	43, 41
Hydro Production Plant			
Faraday	1913, 1957, 2012	2055	142, 98, 43
North Fork	1957, 2011	2055	98, 44
Oak Grove	1925, 1953, 2014	2055	130, 102, 41

Pelton	1957	2055	98
River Mill	1913, 2012	2055	142, 43
Round Butte	1963, 2012	2055	92, 43
Sullivan	1913, 2006	2035	122, 29
Other Production Plant			
Beaver	1974, 1977,2015	2035	61, 58, 20
Coyote Springs	1995	2040	45
Port Westward	2007	2050	43
Port Westward II	2014	2060	46
Carty	2016	2061	45
KB Pipeline	1992	2035	43
Biglow Canyon	2007	2057	50
Tucannon River	2014	2064	50

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

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

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

PART IV. NET SALVAGE CONSIDERATIONS

PART IV. NET SALVAGE CONSIDERATIONS

NET SALVAGE ANALYSIS

The estimates of net salvage by account were based in part on historical data compiled for the years 1971 through 2019. Cost of removal and salvage were expressed as percents of the original cost of plant retired, both on annual and three-year moving average bases. The most recent five-year average also was calculated for consideration. The net salvage estimates by account are expressed as a percent of the original cost of plant retired.

Net Salvage Considerations

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

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

Statistical analyses of historical data for the period 1971 through 2019 contributed significantly toward the net salvage estimates for 44 plant accounts, representing 76 percent of the depreciable plant, as follows:

STEAM PRODUCTION PLANT	
311.00	Structures and Improvements
315.00	Accessory Electric Equipment
316.00	Miscellaneous Power Plant Equipment

HYDRO PRODUCTION PLANT

331.00	Structures and Improvements
332.00	Reservoirs, Dams and Waterways
333.00	Water Wheels, Turbines and Generators
334.00	Accessory Electric Equipment
335.00	Miscellaneous Power Plant Equipment
336.00	Roads, Railroads and Bridges

OTHER PRODUCTION PLANT

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

TRANSMISSION PLANT

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

DISTRIBUTION PLANT

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

GENERAL PLANT

390.00	Structures and Improvements
392.04	Transportation Equipment – Heavy Duty Trucks
392.05	Transportation Equipment – Medium Duty Trucks
392.06	Transportation Equipment – Light Duty Trucks
392.08	Transportation Equipment – Trailers
392.09	Transportation Equipment – Autos
392.10	Transportation Equipment – Helicopter

396.01	Power Operated Equipment – Man Lift
396.02	Power Operated Equipment – Digger
396.03	Power Operated Equipment – Crane
396.07	Power Operated Equipment – Construction Equipment

Account 365, Overhead Conductors, is used to illustrate the manner in which the study was conducted for the groups in the preceding list. Net salvage data for the period 1971 through 2019 were analyzed for this account. The data include cost of removal, gross salvage and net salvage amounts and each of these amounts is expressed as a percent of the original cost of regular retirements. Three-year moving averages for the 1971-1973 through 2017-2019 periods were computed to smooth the annual amounts.

Cost of removal was consistently high during the majority of the forty-nine year period. The primary cause of the high levels of cost of removal was the required effort needed to replace the overhead conductor. Cost of removal for the most recent five years averaged 31 percent, however, some of the cost of removal in recent years has not been booked as yet.

Gross salvage has varied throughout the period but has been lower during the 2008 through 2011 period and zero since 2012. The most recent five-year average of 0 percent gross salvage reflects recent trends and the reduced market for conductor.

The net salvage percent based on the overall period 1971 through 2019 is 63 percent negative net salvage and based on the most recent five-year period is 31 percent, however, the delayed booking of cost of removal in recent years needs to be considered. The range of estimates made by other electric companies for Overhead Conductors and Devices is negative 20 to negative 75 percent. The net salvage estimate for overhead conductor is negative 65 percent, is at the upper end of the range of other estimates, however, reflects the levels of net salvage expected to be recorded in the future for these assets.

The overall net salvage estimates for the Company's production facilities, for which the life span method is used, is based on estimates of both final net salvage and interim net salvage. Final net salvage is the net salvage experienced at the end of a production plant's life span. Interim net salvage is the net salvage experienced for interim retirements that occur prior to the final retirement of the plant. The final net salvage estimates in the study were based on decommissioning analyses performed by various engineering organizations. The interim net salvage estimates were based in part on analysis of historical interim retirement and net salvage data. Based on informed judgment that incorporated these interim net salvage analyses for each plant account, an interim net salvage estimate of negative 5 percent was used for all steam plant accounts, negative 27 percent for hydro accounts, and a negative 3 percent estimate was used for other production plant accounts except wind assets which have a negative 5 percent estimate.

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

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

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

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

PART V. CALCULATION OF ANNUAL AND ACCRUED DEPRECIATION

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

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

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

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

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

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

Single Unit of Property

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

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

The accrued depreciation is:

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

Group Depreciation Procedures

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

Average Service Life Procedure

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

A characteristic of this procedure is that the cost of plant retired prior to average life is not fully recouped at the time of retirement, whereas the cost of plant retired subsequent to average life is more than fully recouped. Over the entire life cycle, the portion of cost not recouped prior to average life is balanced by the excess cost recouped subsequent to average life. The recovery of cost is complete at the end of the life cycle, but the distribution of capital cost to annual expense does not match the consumption of service value of plant.

Equal Life Group Procedure

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

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

The table on the following page presents an illustration of the calculation of equal life group depreciation using the Iowa 13-S1.5 survivor curve, net salvage of 0 percent and a December 31, 2019 calculation date.

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

INPUT PARAMETERS:
 CALCULATION DATE... 12-31-2019
 SURVIVOR CURVE.... 13-S1.5

AGE BEG	INTERVAL END	LIFE	DURING INTERVAL	RETIREMENTS ANNUAL ACCRUAL	GROUP YEAR INST	SUMMATION OF ANNUAL ACCRUALS	PERCENT SURVIVING	AVERAGE ANNUAL FACTOR	ACCRUED FACTOR	
(1)	(2)	(3)	(4)	(5) = (4) / (3)	(6)	(7)	(8)	(9)	(10)	
0.000	1.000	0.500	0.03942	0.03942000000	2019	9.25363410083	99.989207	0.0925	0.0463	
1.000	2.000	1.500	0.23810	0.15873333333	2018	9.13484743416	99.841530	0.0915	0.1373	
2.000	3.000	2.500	0.60454	0.24181600000	2017	8.93457276750	99.420210	0.0899	0.2248	
3.000	4.000	3.500	1.14376	0.32678857143	2016	8.65027048178	98.546059	0.0878	0.3073	
4.000	5.000	4.500	1.84824	0.41072000000	2015	8.28151619607	97.050059	0.0853	0.3839	
5.000	6.000	5.500	2.69455	0.48991818182	2014	7.83119710516	94.778662	0.0826	0.4543	
6.000	7.000	6.500	3.64588	0.56090461538	2013	7.30578570656	91.608448	0.0798	0.5187	
7.000	8.000	7.500	4.64325	0.61910000000	2012	6.71578339887	87.463887	0.0768	0.5760	
8.000	9.000	8.500	5.61833	0.66098000000	2011	6.07574339887	82.333095	0.0738	0.6273	
9.000	10.000	9.500	6.50372	0.68460210526	2010	5.40295234624	76.272069	0.0708	0.6726	
10.000	11.000	10.500	7.23628	0.68916952381	2009	4.71606653170	69.402073	0.0680	0.7140	
11.000	12.000	11.500	7.75700	0.67452173913	2008	4.03422090023	61.905430	0.0652	0.7498	
12.000	13.000	12.500	8.02693	0.64215440000	2007	3.37588283067	54.013464	0.0625	0.7813	
13.000	14.000	13.500	8.02693	0.59458740741	2006	2.75751192696	45.986538	0.0600	0.8100	
14.000	15.000	14.500	7.75699	0.53496482759	2005	2.19273580946	38.094577	0.0576	0.8352	
15.000	16.000	15.500	7.23629	0.46685741935	2004	1.69182468599	30.597933	0.0553	0.8572	
16.000	17.000	16.500	6.50369	0.39416303030	2003	1.26131446117	23.727942	0.0532	0.8778	
17.000	18.000	17.500	5.61835	0.32104857143	2002	0.90370866030	17.666921	0.0512	0.8960	
18.000	19.000	18.500	4.64325	0.25098648649	2001	0.61769113134	12.536124	0.0493	0.9121	
19.000	20.000	19.500	3.64589	0.18696871795	2000	0.39871352912	8.391558	0.0475	0.9263	
20.000	21.000	20.500	2.69454	0.13144097561	1999	0.23950868234	5.221341	0.0459	0.9410	
21.000	22.000	21.500	1.84824	0.08596465116	1998	0.13080586896	2.949949	0.0443	0.9525	
22.000	23.000	22.500	1.14376	0.05083377778	1997	0.06240665449	1.453952	0.0429	0.9653	
23.000	24.000	23.500	0.60455	0.02572553191	1996	0.02412699964	0.579799	0.0416	0.9776	
24.000	25.000	24.500	0.23809	0.00971795918	1995	0.00640525410	0.158478	0.0404	0.9898	
25.000	26.000	25.500	0.03943	0.00154627451	1994	0.00077313726	0.019715	0.0392	1.0000	
TOTAL						100.00000				

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

The retirement during the age interval, shown in column 4, is the size of each equal life group, and is derived from the Iowa 13-S1.5 survivor curve. It is the difference between the percents surviving at the beginning and end of the age interval.

Each equal life group's annual accrual, shown in column 5, equals the group's size (column 4) divided by its life (column 3) and multiplied by the quantity one minus the net salvage percent with the exception of 2019 installations. For 2019 installations, the group annual accrual is equal to the retirements during the interval multiplied by one minus the net salvage percent.

Columns 6 through 10 show the derivation of the annual factor and accrued factor for each vintage based on the information developed in the first five columns. The year installed is shown in column 6. For all vintages other than 2019, the summation of annual accruals for each year installed, shown in column 7, is calculated by adding one-half of the group annual accrual (column 5) for that vintage's current age interval plus the group annual accruals for all succeeding age intervals. For example, the figure 9.13484743416 for 2018 equals one-half of 0.15873333333 plus all of the succeeding figures in column 5. Only one-half of the annual accrual for the vintage's current age interval group is included in the summation because the equal life group for that interval has reached the year during which it is expected to be retired.

The summation of annual accruals (column 7) for installations during 2019 are calculated on the basis of an in-service date at the midpoint of the year, i.e., June 30. Inasmuch as the overall calculation is centered on December 31, 2019, the first figure in column 7, for vintage 2019, equals all of the group annual accrual for the first equal life group plus the accruals for all of the subsequent equal life groups.

The average percent surviving, derived from the Iowa 13-S1.5 survivor curve, is shown in column 8 for each age interval. The annual factor, shown in column 9, is the result of dividing the summation of annual accruals (column 7) by the average percent surviving (column 8).

The accrued factor, shown in column 10, equals the annual factor multiplied by the age of the group at December 31, 2019.

REMAINING LIFE ANNUAL ACCRUAL RATES

The annual depreciation accrual rates are calculated as of December 31, 2019, and based on the straight line remaining life method using the equal life group procedure for all assets except certain generating facilities built after 2012. For the purpose of calculating the composite remaining life accrual rates as of December 31, 2019, the book reserve for each plant account is allocated among vintages in proportion to the calculated accrued depreciation for the account as of December 31, 2019. The remaining life annual accrual for each vintage is determined by dividing future book accruals (original cost less book reserve) by the composite remaining life for the surviving original cost of that vintage. The composite remaining life is derived by compositing the individual equal life group remaining lives in accordance with the following equation:

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

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

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

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

or

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

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

CALCULATION OF ANNUAL AND ACCRUED AMORTIZATION

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

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

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

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

For the purpose of calculating annual amortization amounts as of December 31, 2019, the book depreciation reserve for each plant account or subaccount is assigned or allocated to vintages. The book reserve assigned to vintages with an age greater than the amortization period is equal to the vintage's original cost. The remaining book reserve is allocated among vintages with an age less than the amortization period in proportion to the calculated accrued amortization. The calculated accrued amortization is equal to the original cost multiplied by the ratio of the vintage's age to its amortization period. The annual amortization amount is determined by dividing the future amortizations (original cost less allocated book reserve) by the remaining period of amortization for the vintage.

BOARDMAN GENERATING PLANT DEPRECIATION

The Boardman Generating Plant Depreciation has been retired as of December 31, 2020. This decision was established in the 2010 PGE Integrated Resource Plan Filing

(LC 48 Docket) and confirmed in the General Rate Case Filing (UE 262 Docket) which included a methodology to recover the remaining net plant.

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

PART VI. RESULTS OF STUDY

PART VI. RESULTS OF STUDY

QUALIFICATION OF RESULTS

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

The annual depreciation accrual rates are applicable specifically to the electric plant in service as of December 31, 2019. For most plant accounts, the application of such rates to future balances that reflect additions subsequent to December 31, 2019, is reasonable for a period of three to five years.

DESCRIPTION OF DETAILED TABULATIONS

Table 1 sets forth a summary of the results of the study as applied to the original cost of electric plant at December 31, 2019. These results are presented on pages VI-5 through VI-14 of this report. The schedule sets forth the original cost, the book depreciation reserve, future accruals, the calculated annual depreciation rate and amount, and the composite remaining life related to electric plant. Table 2 sets forth a comparison of the proposed net plant rates and expense to the current net plant rates and expense at December 31, 2019.

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

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

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

The tables of the calculated annual depreciation applicable to depreciable assets as of December 31, 2019 are presented in account sequence starting on page IX-2 of the supporting documents. The tables indicate the estimated survivor curve and net salvage

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

PORTLAND GENERAL ELECTRIC

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE PERCENT, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ELECTRIC PLANT AS OF DECEMBER 31, 2019

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)=(8)/(5)	(10)=(7)/(8)
	ACCOUNT	PROBABLE RETIREMENT DATE	SURVIVOR CURVE	NET SALVAGE PERCENT	ORIGINAL COST AS OF DECEMBER 31, 2019	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	RATE	COMPOSITE REMAINING LIFE
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)=(8)/(5)	(10)=(7)/(8)
STEAM PRODUCTION PLANT										
311.00	COLSTRIP	12-2027	90 - S1.5 *	(4)	117,227,390.05	102,160,808	19,755,678	2,525,322	2.15	7.8
312.00	STRUCTURES AND IMPROVEMENTS	12-2027	65 - R3 *	(4)	256,228,932.64	191,047,771	75,430,319	9,552,728	3.73	7.9
	BOILER PLANT EQUIPMENT						58,906,565	1,963,562		30.0
	COLSTRIP DECOMMISSIONING ACCRUAL						25,588,901	3,383,349	4.62	7.6
314.00	TURBOGENERATOR UNITS	12-2027	55 - R2 *	(4)	72,869,037.81	50,194,898	3,937,289	515,725	2.19	7.6
315.00	ACCESSORY ELECTRIC EQUIPMENT	12-2027	60 - R2.5 *	(4)	23,503,445.57	5,411,803	1,343,820	176,123	2.71	7.6
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	12-2027	60 - R1 *	(4)	6,495,791.35	370,257,780	184,962,572	18,096,799	3.80	10.2
	TOTAL COLSTRIP				476,324,597.42					
	TOTAL STEAM PRODUCTION PLANT				476,324,597.42	370,257,780	184,962,572	18,096,799	3.80	10.2
HYDRAULIC PRODUCTION PLANT										
331.00	STRUCTURES AND IMPROVEMENTS	06-2055	105 - R2.5 *	(42)	14,154,711.88	2,289,524	17,810,167	536,884	3.79	33.2
	FARADAY	06-2055	105 - R2.5 *	(71)	9,115,427.21	4,305,433	11,281,948	337,205	3.70	33.5
	NORTH FORK	06-2055	105 - R2.5 *	(36)	16,216,461.44	4,598,606	17,455,782	523,127	3.23	33.4
	OAK GROVE	06-2055	105 - R2.5 *	(89)	6,262,112.48	3,739,294	8,096,099	246,866	3.94	32.8
	PELTON	06-2055	105 - R2.5 *	(87)	7,516,466.06	2,429,094	11,626,698	353,211	4.70	32.9
	RIVER MILL	06-2055	105 - R2.5 *	(84)	12,483,495.03	5,021,886	17,847,745	543,059	4.35	33.0
	ROUND BUTTE	06-2055	105 - R2.5 *	(29)	18,320,848.20	5,503,339	18,130,555	1,189,618	6.49	15.2
	SULLIVAN	06-2035	105 - R2.5 *		84,069,522.30	27,887,176	102,348,994	3,729,970	4.44	27.4
	TOTAL STRUCTURES AND IMPROVEMENTS									
332.00	RESERVOIRS, DAMS AND WATERWAYS	06-2055	105 - R3 *	(42)	32,440,589.78	16,545,932	29,519,705	872,857	2.69	33.8
	FARADAY	06-2055	105 - R3 *	(71)	86,489,849.56	36,067,446	111,830,197	3,252,125	3.76	34.4
	NORTH FORK	06-2055	105 - R3 *	(36)	25,816,529.00	22,416,293	12,694,186	370,715	1.44	34.2
	OAK GROVE	06-2055	105 - R3 *	(89)	10,714,550.15	11,103,286	9,147,214	286,356	2.67	31.9
	PELTON	06-2055	105 - R3 *	(87)	59,828,508.72	23,362,967	88,516,344	2,588,304	4.33	34.2
	RIVER MILL	06-2055	105 - R3 *	(84)	11,243,011.26	49,211,426	155,475,715	4,587,336	4.11	34.0
	ROUND BUTTE	06-2055	105 - R3 *	(29)	32,236,102.10	11,793,489	29,791,083	1,940,031	6.02	15.4
	SULLIVAN	06-2035	105 - R3 *		388,769,140.57	170,500,839	436,974,444	13,877,724	3.87	31.5
	TOTAL RESERVOIRS, DAMS AND WATERWAYS									
333.00	WATER WHEELS, TURBINES AND GENERATORS	06-2055	95 - S0.5 *	(42)	6,752,411.58	2,871,859	6,716,565	218,146	3.23	30.8
	FARADAY	06-2055	95 - S0.5 *	(71)	11,449,887.54	7,503,451	12,075,857	382,117	3.34	31.6
	NORTH FORK	06-2055	95 - S0.5 *	(36)	15,786,077.84	4,455,616	17,013,450	530,869	3.36	32.0
	OAK GROVE	06-2055	95 - S0.5 *	(89)	4,414,741.45	5,383,540	2,960,321	98,596	2.23	30.0
	PELTON	06-2055	95 - S0.5 *	(87)	6,262,380.96	3,748,280	7,962,372	254,575	4.07	31.3
	RIVER MILL	06-2055	95 - S0.5 *	(84)	22,023,848.01	10,977,773	29,546,107	928,179	4.21	31.8
	ROUND BUTTE	06-2055	95 - S0.5 *	(29)	10,305,358.91	5,466,871	7,827,042	524,284	5.09	14.9
	SULLIVAN	06-2035	95 - S0.5 *		76,994,706.29	40,407,390	84,101,714	2,936,786	3.81	28.6
	TOTAL WATER WHEELS, TURBINES AND GENERATORS									
334.00	ACCESSORY ELECTRIC EQUIPMENT	06-2055	60 - R2 *	(42)	2,737,869.85	1,527,591	2,360,184	86,631	3.16	27.2
	FARADAY	06-2055	60 - R2 *	(71)	1,097,009.03	897,435	978,450	35,453	3.23	27.6
	NORTH FORK	06-2055	60 - R2 *	(36)	7,152,968.88	1,553,435	8,174,603	290,324	4.06	28.2
	OAK GROVE	06-2055	60 - R2 *	(89)	11,305,626.59	1,369,158	20,008,476	689,476	6.10	29.0
	PELTON	06-2055	60 - R2 *	(87)	2,601,393.20	1,597,438	3,287,167	122,262	4.70	26.7
	RIVER MILL	06-2055	60 - R2 *	(84)	2,521,196.48	1,147,649	1,241,459	245,647	4.94	28.1
	ROUND BUTTE	06-2055	60 - R2 *	(29)	4,185,469.48	1,800,462	3,598,794	245,647	5.87	14.7
	SULLIVAN	06-2035	60 - R2 *		31,601,533.51	9,883,168	41,879,027	1,594,252	5.04	26.3
	TOTAL ACCESSORY ELECTRIC EQUIPMENT									

PORTLAND GENERAL ELECTRIC

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE PERCENT, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ELECTRIC PLANT AS OF DECEMBER 31, 2019

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)=(8)/(5)	(10)=(7)/(8)
	ACCOUNT	PROBABLE RETIREMENT DATE	SURVIVOR CURVE	NET SALVAGE PERCENT	ORIGINAL COST AS OF DECEMBER 31, 2019	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	ANNUAL ACCRUAL AMOUNT	CALCULATED ANNUAL RATE	COMPOSITE REMAINING LIFE
335.00	MISCELLANEOUS PLANT EQUIPMENT									
	FARADAY	06-2055	55 - R0.5 *	(42)	257,629.32	147,345	218,489	10,553	4.10	20.7
	NORTH FORK	06-2055	55 - R0.5 *	(71)	876,758.20	477,667	1,021,590	43,822	5.00	23.3
	OAK GROVE	06-2055	55 - R0.5 *	(36)	294,816.36	92,558	308,392	12,794	4.34	24.1
	PELTON	06-2055	55 - R0.5 *	(89)	226,858.06	199,892	228,870	10,864	4.79	21.1
	RIVER MILL	06-2055	55 - R0.5 *	(87)	412,708.84	21,727	750,039	40,710	9.86	18.4
	ROUND BUTTE	06-2055	55 - R0.5 *	(84)	775,739.92	479,125	948,236	40,740	5.25	23.3
	SULLIVAN	06-2035	55 - R0.5 *	(29)	109,225.68	53,156	87,745	6,320	5.79	13.9
	TOTAL MISCELLANEOUS PLANT EQUIPMENT				2,953,736.38	1,471,470	3,563,361	185,803	5.61	21.5
336.00	ROADS, RAILROADS, AND BRIDGES									
	FARADAY	06-2055	80 - R1 *	(42)	2,441,324.89	966,114	2,470,567	86,381	3.54	28.6
	NORTH FORK	06-2055	80 - R1 *	(71)	2,767,794.08	1,325,882	3,407,946	118,753	4.29	28.7
	OAK GROVE	06-2055	80 - R1 *	(36)	4,178,798.95	2,701,407	2,981,761	109,173	2.61	27.3
	PELTON	06-2055	80 - R1 *	(89)	3,843,152.28	1,352,128	5,911,430	222,148	5.78	26.6
	RIVER MILL	06-2055	80 - R1 *	(87)	421,796.26	199,671	589,088	19,983	4.74	29.5
	ROUND BUTTE	06-2055	80 - R1 *	(84)	1,739,032.08	756,215	2,443,604	85,547	4.92	28.6
	TOTAL ROADS, RAILROADS, AND BRIDGES				15,391,899.54	7,331,417	17,803,496	641,985	4.17	27.7
	TOTAL HYDRAULIC PRODUCTION PLANT				569,780,538.59	257,481,460	686,671,036	22,946,520	4.03	29.9
341.00	OTHER PRODUCTION PLANT									
	STRUCTURES AND IMPROVEMENTS									
	BEAVER - CT	06-2035	70 - R3 *	(7)	38,962,049.24	30,971,857	10,177,536	708,091	1.82	15.1
	COYOTE SPRINGS - CT	06-2040	70 - R3 *	(2)	11,638,830.41	7,862,508	4,009,099	203,607	1.75	19.7
	PORT WESTWARD - CT	06-2050	70 - R3 *	(3)	42,763,287.08	12,196,021	31,850,165	1,103,788	2.58	28.9
	PORT WESTWARD II	06-2060	70 - R3 *	(3)	42,352,598.36	4,513,910	39,109,266	1,000,996	2.36	39.1
	CARTY	06-2061	70 - R3 *	(4)	40,631,268.57	3,143,039	39,113,480	974,132	2.40	40.2
	KB PIPELINE	06-2035	70 - R3 *	(20)	36,850.67	0	44,221	2,885	7.83	15.3
	TOTAL STRUCTURES AND IMPROVEMENTS				176,384,884.33	58,687,335	124,843,767	3,983,499	2.26	31.3
341.01	STRUCTURES AND IMPROVEMENTS - WIND									
	BIGLOW CANYON WIND FARM	06-2057	40 - R4 *	(6)	34,859,161.02	11,567,734	25,382,977	921,111	2.64	27.6
	TUCANNON RIVER WIND FARM	06-2064	40 - R4 *	(5)	18,859,060.20	2,411,603	17,990,410	505,474	2.68	34.4
	TOTAL STRUCTURES AND IMPROVEMENTS - WIND				53,718,221.22	13,979,337	42,773,387	1,426,585	2.66	30.0
342.00	FUEL HOLDERS, PRODUCERS AND ACCESSORIES									
	BEAVER - CT	06-2035	50 - R3 *	(7)	63,762,993.96	50,040,567	18,185,837	1,271,464	1.99	14.3
	COYOTE SPRINGS - CT	06-2040	50 - R3 *	(2)	36,914,405.86	24,850,588	12,802,106	711,318	1.93	18.0
	PORT WESTWARD - CT	06-2050	50 - R3 *	(3)	10,367,528.61	5,528,025	5,150,529	192,458	1.86	26.8
	PORT WESTWARD II	06-2060	50 - R3 *	(3)	7,576,319.26	680,888	7,112,721	190,885	2.52	37.3
	CARTY	06-2061	50 - R3 *	(4)	7,601,494.92	585,753	7,339,802	193,231	2.54	38.0
	KB PIPELINE	06-2035	50 - R3 *	(15)	21,034,115.83	17,603,557	6,585,676	463,818	2.21	14.2
	TOTAL FUEL HOLDERS, PRODUCERS AND ACCESSORIES				147,256,858.44	99,279,378	57,176,671	3,023,174	2.05	18.9
344.00	GENERATORS									
	BEAVER - CT	06-2035	45 - R1.5 *	(7)	119,584,617.99	77,376,472	50,579,069	3,716,435	3.11	13.6
	COYOTE SPRINGS - CT	06-2040	45 - R1.5 *	(2)	138,636,687.61	74,808,034	66,601,387	3,938,629	2.84	16.9
	PORT WESTWARD - CT	06-2050	45 - R1.5 *	(3)	208,909,668.88	66,410,712	146,766,247	6,466,715	3.10	22.7
	PORT WESTWARD II	06-2060	45 - R1.5 *	(3)	220,371,510.51	31,500,981	195,481,675	5,893,360	2.67	34.3
	CARTY	06-2061	45 - R1.5 *	(4)	392,107,417.22	37,691,801	370,099,913	10,791,269	2.75	33.2
	TOTAL GENERATORS				1,079,609,902.21	289,788,000	829,528,291	30,806,408	2.85	26.9

PORTLAND GENERAL ELECTRIC

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE PERCENT, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ELECTRIC PLANT AS OF DECEMBER 31, 2019

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)=(8)/(5)	(10)=(7)/(8)
	ACCOUNT	PROBABLE RETIREMENT DATE	SURVIVOR CURVE	NET SALVAGE PERCENT	ORIGINAL COST AS OF DECEMBER 31, 2019	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	ANNUAL ACCRUAL AMOUNT	CALCULATED ANNUAL ACCRUAL RATE	COMPOSITE REMAINING LIFE
344.01	GENERATORS - WIND BIGLOW CANYON WIND FARM TUCANNON RIVER WIND FARM TOTAL GENERATORS - WIND	06-2057 06-2064	35 - R3 * 35 - R3 *	(6) (5)	874,997,026.50 445,497,641.72 1,320,494,668.22	344,073,054 76,684,568 420,757,622	583,423,794 391,087,956 974,511,750	26,625,771 13,221,125 39,846,896	3.04 2.97 3.02	21.9 29.6 24.5
344.02	GENERATORS - SOLAR	06-2060	20 - L2.5	(2)	4,427,436.32	(244,508)	4,760,493	346,773	7.83	13.7
345.00	ACCESSORY ELECTRIC EQUIPMENT DISPATCH GENERATION BEAVER - CT COYOTE SPRINGS - CT PORT WESTWARD - CT PORT WESTWARD II TOTAL ACCESSORY ELECTRIC EQUIPMENT	06-2035 06-2040 06-2050 06-2060	50 - R2.5 * 50 - R2.5 * 50 - R2.5 * 50 - R2.5 *	(5) (7) (2) (3)	13,996,916.68 26,831,244.66 12,041,369.00 9,298,345.47 17,167,891.17 79,335,766.98	3,186,823 15,342,640 8,572,579 3,577,640 1,928,647 32,608,329	11,509,940 13,366,792 3,709,617 5,999,656 15,754,281 50,340,286	326,895 916,472 209,893 234,506 438,123 2,125,869	2.34 3.42 1.74 2.52 2.55 2.68	35.2 14.6 17.7 25.6 36.0 23.7
345.01	ACCESSORY ELECTRIC EQUIPMENT - WIND BIGLOW CANYON WIND FARM TUCANNON RIVER WIND FARM TOTAL ACCESSORY ELECTRIC EQUIPMENT - WIND	06-2057 06-2064	30 - S2.5 * 30 - S2.5 *	(6) (5)	27,268,897.82 14,532,301.12 41,801,198.94	9,796,105 2,317,913 12,114,018	19,108,927 12,941,003 32,049,930	1,050,481 526,225 1,576,706	3.85 3.62 3.77	18.2 24.6 20.3
346.00	MISCELLANEOUS PLANT EQUIPMENT BEAVER - CT COYOTE SPRINGS - CT PORT WESTWARD - CT PORT WESTWARD II CARTY KB PIPELINE TOTAL MISCELLANEOUS PLANT EQUIPMENT	06-2035 06-2040 06-2050 06-2060 06-2061 06-2035	60 - R2.5 * 60 - R2.5 * 60 - R2.5 * 60 - R2.5 * 60 - R2.5 * 60 - R2.5 *	(7) (2) (3) (3) (4) (5)	4,529,017.54 3,194,615.77 3,225,810.51 3,200,074.57 27,694,943.99 126,138.21 41,970,600.59	3,781,466 1,603,386 985,116 383,087 2,238,085 74,949 9,076,099	1,064,563 1,655,122 2,327,469 2,912,990 26,564,647 57,496 34,582,307	72,944 86,192 85,347 77,535 685,920 3,902 1,011,840	1.61 2.70 2.65 2.42 2.48 3.09 2.41	14.6 19.2 27.3 37.6 38.7 14.7 34.2
346.01	MISCELLANEOUS PLANT EQUIPMENT - WIND BIGLOW CANYON WIND FARM TUCANNON RIVER WIND FARM TOTAL ACCESSORY ELECTRIC EQUIPMENT - WIND	06-2057 06-2064	45 - R2.5 * 45 - R2.5 *	(6) (5)	1,575,389.08 534,993.90 2,110,382.98	425,988 72,087 498,065	1,243,924 489,677 1,733,601	44,222 13,471 57,693	2.81 2.52 2.73	28.1 36.4 30.0
	TOTAL OTHER PRODUCTION PLANT				2,947,109,920.23	936,543,665	2,152,300,483	84,215,463	2.86	25.6
	TOTAL PRODUCTION				3,993,215,056.24	1,564,282,905	3,023,934,091	125,258,782	3.14	25.6
	TRANSMISSION PLANT									
352.00	STRUCTURES AND IMPROVEMENTS		70 - R2.5	(20)	30,274,033.29	10,485,308	25,833,532	561,186	1.85	46.0
353.00	STATION EQUIPMENT		59 - R2	(20)	491,807,390.44	152,461,350	437,707,519	11,499,589	2.34	36.1
354.00	TOWERS AND FIXTURES		70 - S3	(10)	28,284,490	25,422,270	907,266	1,86	28.0	
355.00	POLES AND FIXTURES		52 - S0	(50)	83,364,422.45	48,312,653	76,733,981	2,489,182	2.99	30.8
356.00	OVERHEAD CONDUCTORS AND DEVICES		65 - R2.5	(20)	169,438,107.06	118,529,590	84,796,138	1,814,594	1.07	46.7
359.00	ROADS AND TRAILS		65 - R3	0	286,332.32	182,621	103,711	3,553	1.24	29.2
	TOTAL TRANSMISSION PLANT				823,994,612.70	356,266,012	650,597,151	17,275,350	2.10	37.7
	DISTRIBUTION PLANT									
361.00	STRUCTURES AND IMPROVEMENTS		70 - R2	(25)	46,326,091.45	18,502,597	39,405,017	906,387	1.96	43.5
362.00	STATION EQUIPMENT		59 - S0	(20)	559,680,234.50	172,063,320	499,552,961	14,608,815	2.61	34.2
363.00	STORAGE BATTERY		15 - L3	(5)	393,190.82	153,981	258,869	34,830	8.86	7.4
364.00	POLES, TOWERS AND FIXTURES		48 - R0.5	(45)	420,065,793.24	251,862,062	357,233,338	14,311,985	3.41	25.0
365.00	OVERHEAD CONDUCTORS AND DEVICES		53 - R1.5	(65)	664,059,808.73	423,135,365	672,563,319	20,976,771	3.16	32.1
366.00	UNDERGROUND CONDUIT		85 - R4	(10)	29,515,628.47	10,876,607	21,590,584	334,458	1.13	64.6

PORTLAND GENERAL ELECTRIC

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE PERCENT, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ELECTRIC PLANT AS OF DECEMBER 31, 2019

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)=(8)/(5)	(10)=(7)/(8)
	ACCOUNT	PROBABLE RETIREMENT DATE	SURVIVOR CURVE	NET SALVAGE PERCENT	ORIGINAL COST AS OF DECEMBER 31, 2019	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	ANNUAL ACCRUAL AMOUNT		COMPOSITE REMAINING LIFE
367.00	UNDERGROUND CONDUCTORS AND DEVICES		60 - S1.5	(70)	907,226,216.69	525,453,052	1,016,831,516	25,225,589	2.78	40.3
368.00	LINE TRANSFORMERS		52 - R2.5	(10)	469,865,715.01	215,375,023	301,477,264	8,588,138	1.83	35.1
369.01	SERVICES - OVERHEAD		55 - R1.5	(30)	81,320,051.24	47,251,341	58,464,726	1,744,137	2.14	33.5
369.03	SERVICES - UNDERGROUND		55 - R4	(30)	414,063,514.45	299,302,891	238,979,678	5,850,984	1.41	40.8
370.00	METERS		28 - R2	(5)	9,657,143.69	1,467,083	8,672,918	554,790	5.74	15.6
370.01	METERS - AMI		15 - R3	(5)	168,652,947.59	70,653,254	106,432,341	13,498,293	8.00	7.9
370.02	METERS - RETAINED		16 - L0.5	(5)	6,976,674.60	5,044,542	2,280,966	335,762	4.81	6.8
371.00	INSTALLATIONS ON CUSTOMERS' PREMISES		30 - R4	0	1,749,713.13	304,152	1,445,561	58,028	3.32	24.9
373.01	CIRCUITS - OTHER		40 - L2.5	(25)	25,077,570.66	19,285,150	12,081,813	528,497	2.11	22.9
373.02	FIXTURES, ORNAMENTAL POSTS AND DEVICES		28 - L1	(25)	83,684,633.42	38,911,879	65,893,913	3,963,547	4.72	16.6
373.07	SENTINEL LIGHTING EQUIPMENT		30 - L0.5	(25)	8,491,048.00	10,562,085	51,725	3,198	0.04	16.2
	TOTAL DISTRIBUTION PLANT				3,896,805,975.69	2,110,184,384	3,403,016,509	111,514,219	2.86	30.5
	GENERAL PLANT									
390.00	STRUCTURES AND IMPROVEMENTS		42 - R0.5	(10)	120,715,526.93	38,410,129	94,376,951	4,116,427	3.41	22.9
390.10	STRUCTURES AND IMPROVEMENTS - LEASE									
	CSS	12-2028	SQUARE *	0	16,087.41	14,951	1,136	127	0.79	8.9
	EASTPORT	12-2020	SQUARE *	0	58,754.96	58,755	0	0	-	-
	ERC TUALATIN	12-2028	SQUARE *	0	414,255.32	388,782	25,473	2,830	0.68	9.0
	HILLSBORO	12-2020	SQUARE *	0	93,336.06	93,336	0	0	-	-
	SALEM	12-2020	SQUARE *	0	13,580.71	13,581	0	0	-	-
	WILSONVILLE	12-2021	SQUARE *	0	272,342.13	249,669	22,673	11,335	4.16	2.0
	WTC	09-2043	SQUARE *	0	24,503,645.04	9,064,675	15,438,970	650,064	2.65	23.7
	TOTAL STRUCTURES AND IMPROVEMENTS				25,372,007.63	9,883,749	15,488,252	684,356	2.62	23.3
391.10	OFFICE FURNITURE AND EQUIPMENT		15 - SQ	0	27,575,296.84	11,495,063	16,080,244	1,622,109	5.88	9.9
391.20	FURNITURE AND EQUIPMENT		5 - SQ	0	132,932,472.59	71,660,244	61,272,229	22,860,453	17.21	2.7
	COMPUTERS AND EQUIPMENT				160,507,769.43	83,155,297	77,352,473	24,502,562	15.27	3.2
	TOTAL OFFICE FURNITURE AND EQUIPMENT									
392.04	TRANSPORTATION EQUIPMENT		20 - S0	15	26,034,187.32	8,901,768	13,227,291	1,133,927	4.36	11.7
392.05	HEAVY DUTY TRUCKS		15 - S2	15	27,983,974.27	12,134,378	11,652,000	1,007,460	3.60	11.6
392.06	MEDIUM DUTY TRUCKS		13 - L2.5	15	13,283,121.90	5,240,003	6,050,651	725,094	5.46	8.3
392.08	LIGHT DUTY TRUCKS		30 - S0	15	6,347,528.20	3,043,068	2,352,331	136,945	2.16	17.2
392.09	TRAILERS		12 - S1.5	15	2,043,598.35	978,168	758,891	96,225	4.71	7.9
392.10	AUTOS		20 - S4	15	2,764,850.25	1,270,504	1,079,619	125,178	4.53	8.6
	HELICOPTER				78,457,260.29	31,567,889	35,120,783	3,224,829	4.11	10.9
	TOTAL TRANSPORTATION EQUIPMENT									
393.00	STORES EQUIPMENT		20 - SQ	0	3,877,884.26	1,478,661	2,399,223	186,677	4.81	12.9
394.00	TOOLS, SHOP AND GARAGE EQUIPMENT		20 - SQ	0	23,093,382.44	7,656,948	15,436,434	989,883	4.29	15.6
395.00	LABORATORY EQUIPMENT		15 - SQ	0	8,901,073.61	5,143,832	3,757,242	704,398	7.91	5.3
	POWER OPERATED EQUIPMENT									
396.01	MAN LIFT		13 - S1.5	10	29,181,884.43	8,557,908	17,705,788	2,393,290	8.20	7.4
396.02	DIGGER		14 - S2	10	3,512,905.88	1,846,351	1,315,264	302,675	8.62	4.3
396.03	CRANE		23 - S2.5	10	4,882,319.58	2,957,218	104,278	104,278	2.14	13.8
396.07	CONSTRUCTION EQUIPMENT		20 - L2	10	7,053,658.20	4,139,890	2,208,402	194,594	2.76	11.3
	TOTAL POWER OPERATED EQUIPMENT				44,630,768.09	17,501,367	22,666,324	2,994,837	6.71	7.6
397.01	COMMUNICATION EQUIPMENT		15 - SQ	0	21,148,863.01	4,353,078	16,795,785	1,436,883	6.79	11.7
	LINE EQUIPMENT									

PORTLAND GENERAL ELECTRIC

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE PERCENT, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ELECTRIC PLANT AS OF DECEMBER 31, 2019

ACCOUNT (1)	PROBABLE RETIREMENT DATE (2)	SURVIVOR CURVE (3)	NET SALVAGE PERCENT (4)	ORIGINAL COST AS OF DECEMBER 31, 2019 (5)	BOOK DEPRECIATION RESERVE (6)	FUTURE ACCRUALS (7)	CALCULATED ANNUAL ACCRUAL AMOUNT (8)	RATE (9)=(8)/(5)	COMPOSITE REMAINING LIFE (10)=(7)/(8)
397.03		15 - SQ	0	154,202,962.59	75,242,516	78,960,447	7,976,799	5.17	9.9
397.06		15 - SQ	0	2,987,372.42	397,615	2,589,757	209,578	7.02	12.4
397.07		15 - SQ	0	889,801.05	755,880	133,921	17,128	1.92	7.8
				179,228,999.07	80,749,089	98,479,910	9,640,388	5.38	10.2
398.00		20 - SQ	0	1,295,281.80	187,686	1,107,596	64,240	4.96	17.2
TOTAL GENERAL PLANT				646,079,947.55	275,734,647	366,185,188	47,088,597	7.29	7.8
TOTAL DEPRECIABLE PLANT				9,360,095,592.18	4,308,467,948	7,443,732,939	301,136,948	3.22	24.7
NONDEPRECIABLE / ACCOUNTS NOT STUDIED									
BOARDMAN									
311.00				141,673,188.64	103,571,464				
312.00				348,354,026.03	301,878,080				
312.01				9,727,440.25	9,691,114				
314.00				115,881,281.67	83,273,696				
315.00				31,763,936.00	23,145,963				
316.00				8,520,340.99	6,068,922				
353.00				7,964,879.32	5,752,880				
				663,885,092.90	533,382,119				
302.00				195,264,817.73	77,431,013				
303.00				563,164,236.70	288,693,036				
310.00				4,161,624.80					
317.00				75,980,569.68	43,595,692				
330.00				6,053,902.82	1,512,364				
337.00				5,127.87	3,374				
340.00				26,960,038.01					
347.00				22,576,353.45	2,370,720				
350.00				17,269,684.75	(379,614)				
359.10				34,108.66	34,086				
360.00				19,294,221.61	(1,625,965)				
374.00				476,732.46	388,934				
389.00				9,622,354.56	(630,238)				
399.00				65,288.96	64,564				
TOTAL NONDEPRECIABLE / NOT STUDIED				1,604,814,154.96	944,850,085				
TOTAL ELECTRIC PLANT				10,964,909,747.14	5,253,318,033	7,443,732,939	301,136,948		

* CURVE SHOWN IS INTERIM SURVIVOR CURVE. EACH FACILITY IN THE ACCOUNT IS ASSIGNED AN INDIVIDUAL PROBABLE RETIREMENT YEAR.

NOTES:
ACCURAL RATES FOR FACILITIES TO BE PLACED IN SERVICE AFTER DECEMBER 31, 2019 ARE AS FOLLOWS.

	RATE	SURVIVOR CURVE	NET SALVAGE PERCENT
WHEATRIDGE WIND			
341.00	3.57	40 - R4 *	(3)
344.00	3.76	35 - R3 *	(3)
345.00	3.94	30 - S2.5 *	(3)
346.00	3.74	40 - R2.5 *	(3)
INTEGRATED OPERATIONS CENTER			
390.00	2.22	60 - R1.5 *	(10)

PORTLAND GENERAL ELECTRIC

TABLE 2. COMPARISON OF PROPOSED NET PLANT ACCRUALS AND PRO FORMA ACCRUALS
AS OF DECEMBER 31, 2019

	ACCOUNT (1)	ORIGINAL COST AS OF DECEMBER 31, 2019 (2)	BOOK DEPRECIATION RESERVE (3)	FUTURE ACCRUALS (4)	NET PLANT ANNUAL ACCRUAL AMOUNT (5)	NET PLANT RATE (6)=(5)/(4)	CURRENT COMPANY NET PLANT (7)	CURRENT NET PLANT RATE (8)	PRO FORMA ACCURAL (9)=(7)x(8)	ACCURAL DIFFERENCE (10)=(9)-(8)	
	STEAM PRODUCTION PLANT										
311.00	STRUCTURES AND IMPROVEMENTS	117,227,390.05	102,160,808	19,755,678	2,525,322	12.78	19,755,678	6.92	1,367,093	1,158,229	
312.00	BOILER PLANT EQUIPMENT	256,228,932.64	191,047,771	75,430,319	9,552,728	12.66	75,430,319	6.89	5,197,149	4,355,579	
314.00	TURBOGENERATOR UNITS	72,869,037.81	936,206	58,906,565	1,963,552	-			1,963,552	1,963,552	
315.00	ACCESSORY ELECTRIC EQUIPMENT	23,503,445.57	50,194,898	25,588,901	3,363,349	13.14	25,588,901	7.27	1,860,313	1,503,036	
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	6,495,791.35	20,506,294	3,937,289	515,725	13.10	3,937,289	7.25	285,453	230,272	
	TOTAL COLSTRIP	476,324,597.42	5,411,803	1,343,820	176,123	13.11	1,343,820	7.30	98,099	78,024	
			370,257,780	184,962,572	18,096,799		126,056,007		8,808,107	9,288,092	
	TOTAL STEAM PRODUCTION PLANT	476,324,597.42	370,257,780	184,962,572	18,096,799		126,056,007		8,808,107	9,288,692	
	HYDRAULIC PRODUCTION PLANT										
331.00	STRUCTURES AND IMPROVEMENTS	14,154,711.88	2,289,524	17,810,167	536,884	3.01	20,074,921	2.72	546,038	(9,154)	
	FARADAY	9,115,427.21	4,305,433	11,281,948	337,205	2.99	11,920,027	2.71	323,033	14,172	
	NORTH FORK	16,216,461.44	4,598,606	17,455,782	523,127	3.00	20,861,238	2.76	575,770	(52,643)	
	OAK GROVE	6,262,112.48	3,739,294	8,096,089	246,866	3.05	13,544,136	2.75	372,464	(125,588)	
	PELTON	7,516,466.06	2,429,094	11,626,698	393,211	3.04	12,679,003	2.86	362,619	(9,406)	
	RIVER MILL	18,483,495.03	5,021,886	17,947,745	543,059	3.03	17,198,735	2.73	469,525	73,534	
	ROUND BUTTE	12,320,848.20	5,503,339	18,130,555	1,189,618	6.56	18,496,972	5.25	971,091	218,527	
	SULLIVAN	84,069,522.30	27,887,176	102,348,994	3,729,970		114,775,032		3,620,540	109,430	
	TOTAL STRUCTURES AND IMPROVEMENTS										
332.00	RESERVOIRS, DAMS AND WATERWAYS	32,440,589.78	16,545,932	29,519,705	872,857	2.96	34,710,200	2.72	944,117	(71,260)	
	FARADAY	86,489,649.56	36,067,446	111,630,197	3,252,125	2.91	117,884,486	2.65	3,123,939	128,186	
	NORTH FORK	25,816,529.00	22,416,293	12,894,186	370,715	2.92	18,115,658	2.71	490,934	(120,219)	
	OAK GROVE	10,714,550.15	11,103,286	9,147,214	286,356	3.13	18,468,872	2.87	530,057	(243,701)	
	PELTON	59,828,508.72	23,362,967	88,516,344	2,588,304	2.92	96,892,336	2.65	2,567,647	20,657	
	RIVER MILL	111,243,011.26	49,211,426	155,475,715	4,567,336	2.94	148,801,134	2.65	3,943,230	624,106	
	ROUND BUTTE	32,236,102.10	11,793,489	29,791,083	1,940,031	6.51	30,435,805	5.21	1,585,705	354,326	
	SULLIVAN	358,769,140.57	170,500,839	438,974,444	13,877,724		485,308,491		13,185,630	682,094	
	TOTAL RESERVOIRS, DAMS AND WATERWAYS										
333.00	WATER WHEELS, TURBINES AND GENERATORS	6,752,411.58	2,871,859	6,716,565	218,146	3.25	7,796,951	2.89	225,332	(7,186)	
	FARADAY	11,449,887.54	7,503,451	12,075,857	382,117	3.16	12,877,349	3.02	388,896	(6,779)	
	NORTH FORK	15,786,077.84	4,455,616	17,013,450	530,889	3.12	20,328,526	2.90	589,527	(58,638)	
	OAK GROVE	4,414,741.45	5,383,540	2,960,321	98,596	3.33	6,801,146	3.24	220,357	(121,761)	
	PELTON	6,262,380.96	3,748,280	7,962,372	254,575	3.20	8,839,106	2.88	254,566	9	
	RIVER MILL	22,023,848.01	10,977,773	29,546,107	928,179	3.14	28,224,676	2.76	779,001	149,178	
	ROUND BUTTE	10,305,358.91	5,466,871	7,827,042	524,284	6.70	8,033,149	5.32	427,364	96,920	
	SULLIVAN	76,994,706.29	40,407,390	84,101,714	2,936,786		92,900,903		2,885,043	51,743	
	TOTAL WATER WHEELS, TURBINES AND GENERATORS										
334.00	ACCESSORY ELECTRIC EQUIPMENT	2,737,869.85	1,527,591	2,360,184	86,631	3.67	2,798,243	3.33	93,181	(6,550)	
	FARADAY	1,097,009.03	897,435	978,450	35,453	3.62	1,055,241	3.31	34,928	(6,779)	
	NORTH FORK	7,152,968.88	1,553,435	8,174,603	290,324	3.55	9,676,726	3.48	336,750	(46,426)	
	OAK GROVE	11,305,626.59	1,359,158	20,008,476	669,476	3.45	29,844,371	3.25	969,942	(280,466)	
	PELTON	2,601,393.20	1,597,438	3,267,167	122,262	3.74	3,631,362	3.29	119,472	2,790	
	RIVER MILL	2,521,196.48	1,147,649	3,491,353	245,459	3.56	3,340,081	3.19	106,549	17,910	
	ROUND BUTTE	4,185,469.48	1,800,462	3,598,794	245,647	6.83	3,682,503	5.43	199,960	45,687	
	SULLIVAN	31,601,533.51	9,883,168	41,879,027	1,594,252		54,028,527		1,860,782	(266,530)	
	TOTAL ACCESSORY ELECTRIC EQUIPMENT										

PORTLAND GENERAL ELECTRIC

TABLE 2. COMPARISON OF PROPOSED NET PLANT ACCRUALS AND PRO FORMA ACCRUALS
AS OF DECEMBER 31, 2019

	(1)	(2)	(3)	(4)	(5)	(6)=(5)/(4)	(7)	(8)	(9)=(7)(8)	(10)=(5)-(9)
	ACCOUNT	ORIGINAL COST AS OF DECEMBER 31, 2019	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	ANNUAL ACCRUAL AMOUNT	NET PLANT RATE	CURRENT COMPANY NET PLANT	CURRENT NET PLANT RATE	CURRENT PRO FORMA ACCRUAL	ACCRUAL DIFFERENCE
						(6)=(5)/(4)	(7)	(8)	(9)=(7)(8)	(10)=(5)-(9)
335.00	MISCELLANEOUS PLANT EQUIPMENT	257,629.32	147,345	218,489	10,553	4.83	259,709	4.53	11,765	(1,212)
	FARADAY	876,758.20	477,667	1,021,500	43,822	4.29	1,082,963	4.06	43,968	(146)
	NORTH FORK	294,816.36	92,568	308,392	12,794	4.15	370,304	4.21	15,590	(2,796)
	OAK GROVE	226,858.06	199,892	228,870	10,864	4.75	426,236	4.65	19,820	(8,966)
	PELTON	412,708.84	21,727	750,039	40,710	5.43	807,818	3.71	29,970	10,740
	RIVER MILL	775,739.92	479,125	948,236	40,740	4.30	901,692	4.06	36,609	4,131
	ROUND BUTTE	109,225.68	53,156	87,745	6,320	7.20	89,930	6.00	5,396	924
	SULLIVAN	2,953,736.38	1,471,470	3,563,361	165,803		3,938,652		163,117	2,686
	TOTAL MISCELLANEOUS PLANT EQUIPMENT									
336.00	ROADS, RAILROADS, AND BRIDGES	2,441,324.89	996,114	2,470,567	86,381	3.50	2,861,179	3.20	91,558	(5,177)
	FARADAY	2,767,794.08	1,325,882	3,407,046	118,753	3.49	3,600,791	3.29	118,466	287
	NORTH FORK	4,178,799.95	2,701,407	2,981,761	109,173	3.66	3,859,309	4.19	161,705	(52,532)
	OAK GROVE	3,843,152.28	1,352,128	5,911,430	222,148	3.76	9,254,972	3.20	296,159	(74,011)
	PELTON	421,796.26	199,671	589,088	19,983	3.39	648,139	3.11	20,157	(174)
	RIVER MILL	1,739,032.08	756,215	2,443,604	85,547	3.50	2,339,262	3.36	78,599	6,948
	ROUND BUTTE	15,391,899.54	7,331,417	17,803,496	641,985		22,563,652		766,644	(124,656)
	TOTAL ROADS, RAILROADS, AND BRIDGES									
	TOTAL HYDRAULIC PRODUCTION PLANT	569,780,638.59	257,481,460	686,671,036	22,946,620		763,515,257		22,481,757	464,763
341.00	OTHER PRODUCTION PLANT									
	STRUCTURES AND IMPROVEMENTS									
	BEAVER - CT	38,982,049.24	30,971,857	10,717,536	708,091	6.61	10,327,915	7.05	728,118	(20,027)
	COYOTE SPRINGS - CT	11,638,830.41	7,862,508	4,009,099	203,607	5.08	4,358,264	4.29	186,970	16,637
	PORT WESTWARD - CT	42,763,287.08	12,196,021	31,850,165	1,103,788	3.47	33,560,696	3.08	1,033,669	70,119
	PORT WESTWARD II	42,352,598.36	4,513,910	39,109,266	1,000,996	2.56	40,803,370	2.33	950,719	50,277
	CARTY	40,631,268.57	3,143,039	39,113,480	974,132	2.49	40,332,418	2.29	923,612	50,520
	KB PIPELINE	36,850.67	0	44,221	2,885	6.52	44,221	1.71	756	2,129
	TOTAL STRUCTURES AND IMPROVEMENTS	176,394,884.33	58,687,335	124,843,767	3,983,499		129,426,884		3,823,844	169,655
341.01	STRUCTURES AND IMPROVEMENTS - WIND									
	BIGLOW CANYON WIND FARM	34,859,161.02	11,567,734	25,382,977	921,111	3.63	26,080,160	3.22	839,781	81,330
	TUCANNON RIVER WIND FARM	18,859,060.20	2,411,603	17,390,410	505,474	2.91	17,767,591	2.61	463,734	41,740
	TOTAL STRUCTURES AND IMPROVEMENTS - WIND	53,718,221.22	13,979,337	42,773,387	1,426,585		43,847,751		1,303,516	123,070
342.00	FUEL HOLDERS, PRODUCERS AND ACCESSORIES									
	BEAVER - CT	63,762,993.96	50,040,567	18,185,837	1,271,464	6.99	17,548,207	7.76	1,361,741	(90,277)
	COYOTE SPRINGS - CT	36,914,405.86	24,850,588	12,802,106	711,318	5.56	13,909,538	4.69	652,357	58,961
	PORT WESTWARD - CT	10,367,528.61	5,528,025	5,150,529	192,458	3.74	5,565,231	3.35	186,435	6,023
	PORT WESTWARD II	7,576,319.26	690,888	7,112,721	190,885	2.68	7,415,774	2.46	182,428	8,457
	CARTY	7,601,494.92	565,753	7,339,802	193,231	2.63	7,567,847	2.44	184,655	8,576
	KB PIPELINE	21,034,115.93	17,603,557	6,886,676	463,818	7.04	5,533,970	7.29	403,428	60,392
	TOTAL FUEL HOLDERS, PRODUCERS AND ACCESSORIES	147,256,656.44	98,279,378	57,176,671	3,023,174		57,540,567		2,971,043	52,131
344.00	GENERATORS									
	BEAVER - CT	119,584,617.99	77,376,472	50,579,069	3,716,435	7.35	49,383,223	7.83	3,866,706	(150,271)
	COYOTE SPRINGS - CT	138,636,687.61	74,808,034	66,601,387	3,938,629	5.91	70,760,488	5.31	3,757,382	181,247
	PORT WESTWARD - CT	208,909,668.88	68,410,712	146,766,247	6,466,715	4.41	165,122,634	4.21	6,530,663	(63,948)
	PORT WESTWARD II	220,371,510.51	31,500,981	195,481,675	5,893,360	3.01	204,286,535	2.82	5,761,162	132,198
	CARTY	392,107,417.22	37,691,801	370,099,913	10,791,269	2.92	381,863,135	2.82	10,768,540	22,729
	TOTAL GENERATORS	1,079,609,902.21	289,788,000	829,528,291	30,806,408		861,426,015		30,684,454	121,954
344.01	GENERATORS - WIND									
	BIGLOW CANYON WIND FARM	874,997,026.50	344,073,054	583,423,794	26,625,771	4.56	600,923,735	4.84	29,084,709	(2,458,938)
	TUCANNON RIVER WIND FARM	445,497,641.72	76,684,568	391,087,956	13,221,125	3.38	399,997,909	3.51	14,039,927	(818,802)
	TOTAL GENERATORS - WIND	1,320,494,668.22	420,757,622	974,511,750	39,846,896		1,000,921,644		43,124,635	(3,277,735)

PORTLAND GENERAL ELECTRIC

TABLE 2. COMPARISON OF PROPOSED NET PLANT ACCRUALS AND PRO FORMA ACCRUALS AS OF DECEMBER 31, 2019

	ACCOUNT (1)	ORIGINAL COST AS OF DECEMBER 31, 2019 (2)	BOOK DEPRECIATION RESERVE (3)	FUTURE ACCRUALS (4)	NET PLANT ANNUAL ACCRUAL AMOUNT (5)	NET PLANT RATE (6)=(5)/(4)	CURRENT COMPANY NET PLANT (7)	CURRENT NET PLANT RATE (8)	CURRENT PRO FORMA ACCRUAL (9)=(7)x(8)	ACCRUAL DIFFERENCE (10)=(9)-(9)
344.02	GENERATORS - SOLAR	4,427,436.32	(244,508)	4,760,493	346,773	7.28	4,760,493	5.13	244,213	
345.00	ACCESSORY ELECTRIC EQUIPMENT DISPATCH GENERATION BEAVER - CT COYOTE SPRINGS - CT PORT WESTWARD - CT PORT WESTWARD II TOTAL ACCESSORY ELECTRIC EQUIPMENT	13,996,916.68 26,831,244.66 12,041,369.00 9,298,345.47 17,167,891.17 79,335,766.98	3,186,823 15,342,640 3,709,617 5,999,656 1,928,647 32,608,329	11,509,940 13,966,792 3,709,617 5,999,656 15,754,281 50,340,286	326,895 916,472 209,893 234,506 438,123 2,125,889	2.84 6.86 5.66 3.91 2.78	11,509,940 13,088,479 4,070,858 6,371,590 16,440,997 51,491,864	3.07 7.54 5.08 3.68 2.61	353,355 987,625 206,800 234,475 429,110 2,211,365	(26,460) (71,153) 3,093 31 9,013 (85,476)
345.01	ACCESSORY ELECTRIC EQUIPMENT - WIND BIGLOW CANYON WIND FARM TUCANNON RIVER WIND FARM TOTAL ACCESSORY ELECTRIC EQUIPMENT - WIND	27,268,897.82 14,532,301.12 41,801,198.94	9,796,105 2,317,913 12,114,018	19,108,927 12,841,003 32,049,930	1,050,481 526,225 1,576,706	5.50 4.07	19,654,305 13,231,649 32,885,954	4.85 3.50	953,234 463,108 1,416,342	97,247 63,117 160,364
346.00	MISCELLANEOUS PLANT EQUIPMENT BEAVER - CT COYOTE SPRINGS - CT PORT WESTWARD - CT PORT WESTWARD II CARTY KB PIPELINE TOTAL MISCELLANEOUS PLANT EQUIPMENT	4,529,017.54 3,194,615.77 3,225,810.51 3,200,074.57 27,694,943.99 126,138.21 41,970,600.59	3,781,466 1,603,386 995,116 383,087 2,238,095 74,949 9,076,099	1,064,583 1,655,122 2,327,469 2,912,990 26,564,647 57,496 34,582,307	72,944 86,192 85,347 77,535 665,920 3,902 1,011,840	6.85 5.21 3.67 2.66 2.58 6.79	1,019,293 1,750,961 2,456,501 3,040,993 27,395,495 57,496 35,720,739	7.32 4.53 3.36 2.46 2.42 7.29	74,612 79,319 83,030 74,808 662,971 4,191 978,931	(1,668) 6,873 2,317 2,727 22,949 (289) 32,909
346.01	MISCELLANEOUS PLANT EQUIPMENT - WIND BIGLOW CANYON WIND FARM TUCANNON RIVER WIND FARM TOTAL ACCESSORY ELECTRIC EQUIPMENT - WIND	1,575,389.08 534,993.90 2,110,382.98	425,988 72,087 498,055	1,243,924 489,677 1,733,601	44,222 13,471 57,693	3.56 2.75	1,275,432 500,376 1,775,808	3.58 2.69	45,660 13,460 59,121	(1,438) 11 (1,428)
	TOTAL OTHER PRODUCTION PLANT	2,947,109,920.23	936,543,665	2,152,300,483	84,215,463		2,219,797,719		86,817,463	(2,704,560)
	TOTAL PRODUCTION	3,993,215,056.24	1,564,282,905	3,023,934,091	125,258,782		3,099,368,983		118,107,328	7,048,894
	TRANSMISSION PLANT									
352.00	STRUCTURES AND IMPROVEMENTS	30,274,033.29	10,485,308	25,833,532	561,186	2.17	24,319,830	2.41	586,108	(24,922)
353.00	STATION EQUIPMENT	491,807,390.44	152,461,350	437,707,519	11,499,569	2.63	413,117,149	2.77	11,443,345	56,224
354.00	TOWERS AND FIXTURES	48,824,327.14	28,284,490	25,422,270	907,266	3.57	25,422,270	3.23	821,139	86,127
355.00	POLES AND FIXTURES	83,364,422.45	48,312,653	76,733,981	2,489,182	3.24	72,565,760	3.34	2,423,696	65,486
356.00	OVERHEAD CONDUCTORS AND DEVICES	169,438,107.06	118,529,590	84,796,138	1,814,594	2.14	76,324,233	2.13	1,625,706	188,888
359.00	ROADS AND TRAILS	286,332.32	182,621	103,711	3,553	3.43	103,711	3.12	3,236	317
	TOTAL TRANSMISSION PLANT	823,994,612.70	358,266,012	650,597,151	17,275,350		611,852,953		16,903,231	372,119
	DISTRIBUTION PLANT									
361.00	STRUCTURES AND IMPROVEMENTS	46,326,091.45	18,502,597	39,405,017	906,387	2.30	39,405,017	2.52	993,006	(86,619)
362.00	STATION EQUIPMENT	559,680,234.50	172,063,320	499,552,961	14,608,815	2.92	499,552,961	3.20	15,985,695	(1,376,880)
363.00	STORAGE BATTERY	393,190.82	153,961	258,669	34,830	13.45	258,669	9.27	23,997	10,833
364.00	POLES, TOWERS AND FIXTURES	420,065,793.24	251,862,062	357,233,338	14,311,985	4.01	357,233,338	3.77	13,467,697	844,288
365.00	OVERHEAD CONDUCTORS AND DEVICES	664,059,808.73	423,135,365	672,563,319	20,976,711	3.12	705,766,310	3.33	23,502,018	(2,525,247)
366.00	UNDERGROUND CONDUIT	29,515,628.47	10,876,607	21,590,584	334,458	1.55	21,590,584	2.08	449,084	(114,626)
367.00	UNDERGROUND CONDUCTORS AND DEVICES	907,226,216.69	523,453,052	1,016,831,516	25,225,589	2.48	1,016,831,516	2.81	28,572,966	(3,347,377)

PORTLAND GENERAL ELECTRIC

TABLE 2. COMPARISON OF PROPOSED NET PLANT ACCRUALS AND PRO FORMA ACCRUALS AS OF DECEMBER 31, 2019

ACCOUNT (1)	ORIGINAL COST AS OF DECEMBER 31, 2019 (2)	BOOK DEPRECIATION RESERVE (3)	FUTURE ACCRUALS (4)	NET PLANT ANNUAL ACCRUAL AMOUNT (5)	NET PLANT RATE (6)=(5)/(4)	CURRENT COMPANY NET PLANT (7)	CURRENT NET PLANT RATE (8)	PRO FORMA ACCURAL (9)=(7)x(8)	ACCURAL DIFFERENCE (10)=(9)-(8)
368.00	LINE TRANSFORMERS	469,865,715.01	215,375,023	8,588,138	2.85	301,477,264	3.03	9,134,761	(546,623)
369.01	SERVICES - OVERHEAD	81,320,051.24	47,251,341	1,744,137	2.98	58,464,726	3.03	1,771,481	(27,344)
369.03	SERVICES - UNDERGROUND	414,063,514.45	299,302,891	5,850,994	2.45	238,979,678	2.74	6,548,043	(697,049)
370.00	METERS	9,657,143.69	1,467,083	554,790	6.40	9,155,775	6.17	564,911	(10,121)
370.01	METERS - AMI	168,652,947.59	70,653,254	13,498,291	12.68	114,864,988	9.96	11,440,553	2,057,740
370.02	METERS - RETAINED	6,976,674.60	5,044,542	335,762	14.72	2,629,800	14.19	373,189	(37,407)
371.00	INSTALLATIONS ON CUSTOMERS' PREMISES	1,749,713.13	304,152	58,028	4.01	1,445,561	6.92	100,033	(42,005)
373.01	CIRCUITS - OTHER	25,077,570.66	19,265,150	528,497	4.37	12,583,365	4.32	543,601	(15,104)
373.02	FIXTURES, ORNAMENTAL POSTS AND DEVICES	83,664,633.42	38,911,879	3,953,547	6.02	67,367,605	6.57	4,426,052	(472,505)
373.07	SENTINEL LIGHTING EQUIPMENT	8,491,048.00	10,562,085	3,198	6.18	22,154,66	6.29	13,935	(10,137)
	TOTAL DISTRIBUTION PLANT	3,896,805,975.69	2,110,184,384	111,514,219		3,447,828,903		117,911,002	(6,396,783)
390.00	STRUCTURES AND IMPROVEMENTS	120,715,526.93	38,410,129	4,116,427	4.36	88,341,174	4.93	4,355,220	(238,793)
390.10	STRUCTURES AND IMPROVEMENTS - LEASE								
	CSS	16,087.41	14,951	127	11.18	1,136	33.34	379	(252)
	EASTPORT	58,754.96	58,755	0	-	0	100.00	0	0
	ERC TUALATIN	414,255.32	388,782	2,830	11.11	25,473	41.32	10,525	(7,695)
	HILLSBORO	93,336.06	93,336	0	-	0	-	0	0
	SALEM	13,580.71	13,581	0	-	0	-	0	0
	WILSONVILLE	272,342.13	249,669	11,335	49.99	22,673	-	0	11,335
	WTC	24,503,645.04	9,064,675	650,064	4.21	15,438,970	3.60	555,603	94,261
	TOTAL STRUCTURES AND IMPROVEMENTS	25,372,001.63	9,883,749	664,356		15,488,252		566,707	97,649
391.10	OFFICE FURNITURE AND EQUIPMENT	27,575,296.84	11,495,053	1,622,109	10.09	16,080,244	10.20	1,640,185	(18,076)
391.20	COMPUTERS AND EQUIPMENT	132,932,472.59	71,660,244	22,880,453	37.34	61,272,229	32.97	20,201,454	2,678,999
	TOTAL OFFICE FURNITURE AND EQUIPMENT	160,507,769.43	83,155,297	24,502,562		77,352,473		21,841,639	2,660,923
392.04	TRANSPORTATION EQUIPMENT	26,034,187.32	8,901,768	1,133,927	8.57	15,049,684	6.30	948,130	185,797
392.05	HEAVY DUTY TRUCKS	27,983,974.27	12,134,378	1,007,460	8.65	13,610,878	10.12	1,377,421	(369,961)
392.06	MEDIUM DUTY TRUCKS	13,283,121.90	5,240,003	725,094	11.98	6,980,469	11.50	802,754	(77,660)
392.08	TRAILERS	6,347,528.20	3,043,068	136,945	5.82	2,796,658	5.69	159,130	(22,185)
392.09	AUTOS	2,043,598.35	978,168	96,225	12.68	901,942	18.61	167,851	(71,626)
392.10	HELICOPTER	2,764,850.25	1,270,504	125,178	11.59	1,273,158	8.24	104,908	20,270
	TOTAL TRANSPORTATION EQUIPMENT	78,457,260.29	31,567,889	3,224,829		40,612,789		3,560,194	(335,365)
393.00	STORES EQUIPMENT	3,877,884.26	1,478,661	186,677	7.78	2,399,223	9.49	227,686	(41,009)
394.00	TOOLS, SHOP AND GARAGE EQUIPMENT	23,093,382.44	7,656,948	969,883	6.41	15,436,434	8.15	1,258,069	(268,186)
395.00	LABORATORY EQUIPMENT	8,901,073.61	5,143,832	704,398	18.75	3,757,242	20.26	761,217	(56,819)
396.01	POWER OPERATED EQUIPMENT								
396.02	MAN LIFT	29,181,884.43	8,557,908	2,393,290	13.52	17,705,788	12.51	2,214,994	176,296
396.02	DIGGER	3,512,905.88	1,846,351	302,675	23.01	1,315,264	10.81	142,180	160,495
396.03	CRANE	4,882,319.58	2,957,218	104,278	7.26	1,436,870	7.62	109,489	(5,211)
396.07	CONSTRUCTION EQUIPMENT	7,053,658.20	4,139,890	194,594	8.81	2,208,402	8.50	187,714	6,880
	TOTAL POWER OPERATED EQUIPMENT	44,630,768.09	17,501,367	2,994,837		22,666,324		2,654,376	340,459

PORTLAND GENERAL ELECTRIC

TABLE 2. COMPARISON OF PROPOSED NET PLANT ACCRUALS AND PRO FORMA ACCRUALS AS OF DECEMBER 31, 2019

ACCOUNT (1)	ORIGINAL COST AS OF DECEMBER 31, 2019 (2)	BOOK DEPRECIATION RESERVE (3)	FUTURE ACCRUALS (4)	NET PLANT ANNUAL ACCRUAL AMOUNT (5)	NET PLANT RATE (6)=(5)/(4)	CURRENT COMPANY NET PLANT (7)	CURRENT NET PLANT RATE (8)	CURRENT PRO FORMA ACCRUAL (9)=(7)x(8)	ACCRUAL DIFFERENCE (10)=(9)-(8)
397.01	COMMUNICATION EQUIPMENT								
397.03	LINE EQUIPMENT	4,353,078	16,795,785	1,436,883	8.56	16,795,785	8.16	1,370,536	66,347
397.06	RADIO, MICROWAVE AND TERMINAL EQUIPMENT	75,242,516	78,960,447	7,976,799	10.10	78,960,447	13.50	10,659,660	(2,682,861)
397.07	MOBILE RADIO EQUIPMENT	397,615	2,589,757	209,578	8.09	2,589,757	8.33	215,727	(6,148)
	TELEPHONE EQUIPMENT	889,601.05	133,921	17,128	12.79	133,921	9.48	12,696	4,432
	TOTAL COMMUNICATION EQUIPMENT	179,228,999.07	98,479,910	9,640,388		98,479,910		12,258,619	(2,618,231)
398.00	MISCELLANEOUS EQUIPMENT	1,295,281.80	1,107,596	64,240	5.80	1,107,596	5.63	62,358	1,882
	TOTAL GENERAL PLANT	646,079,947.55	366,185,188	47,088,597		365,641,417		47,546,087	(457,490)
	TOTAL DEPRECIABLE PLANT	9,360,095,692.18	4,308,467,948	301,136,948		7,524,692,256		300,467,648	566,740
	NONDEPRECIABLE / ACCOUNTS NOT STUDIED								
311.00	BOARDMAN								
312.00	STRUCTURES AND IMPROVEMENTS	103,571,464							
312.01	BOILER PLANT EQUIPMENT	301,878,080							
312.01	RAIL CARS	9,691,114							
314.00	TURBOGENERATOR UNITS	83,273,696							
315.00	ACCESSORY ELECTRIC EQUIPMENT	23,145,963							
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	6,068,922							
353.00	STATION EQUIPMENT - BOARDMAN	5,762,860							
	TOTAL BOARDMAN	663,885,092.90	533,382,119						
302.00	FRANCHISES AND CONSENTS	195,264,817.73	77,431,013						
303.00	MISCELLANEOUS INTANGIBLE PLANT	563,164,236.70	288,693,036						
310.00	LAND AND LAND RIGHTS	4,161,624.80							
317.00	STEAM PRODUCTION PLANT - ARO	75,980,569.68	43,595,692						
330.00	LAND AND LAND RIGHTS	6,053,902.82	1,512,364						
337.00	HYDRAULIC PRODUCTION PLANT - ARO	5,127.87	3,374						
340.00	LAND AND LAND RIGHTS	26,960,038.01							
347.00	OTHER PRODUCTION PLANT - ARO	22,576,353.45	2,370,720						
350.00	LAND AND LAND RIGHTS	17,269,684.75	(379,614)						
359.10	TRANSMISSION PLANT - ARO	34,108.66	34,086						
360.00	LAND AND LAND RIGHTS	19,294,221.61	(1,625,965)						
374.00	DISTRIBUTION PLANT - ARO	476,732.46	388,934						
389.00	LAND AND LAND RIGHTS	9,622,354.56	(630,238)						
399.00	GENERAL PLANT - ARO	65,288.96	64,564						
	TOTAL NONDEPRECIABLE / NOT STUDIED	1,604,814,154.96	944,850,085						
	TOTAL ELECTRIC PLANT	10,964,909,747.14	5,253,318,033	7,443,732,939		301,136,948			

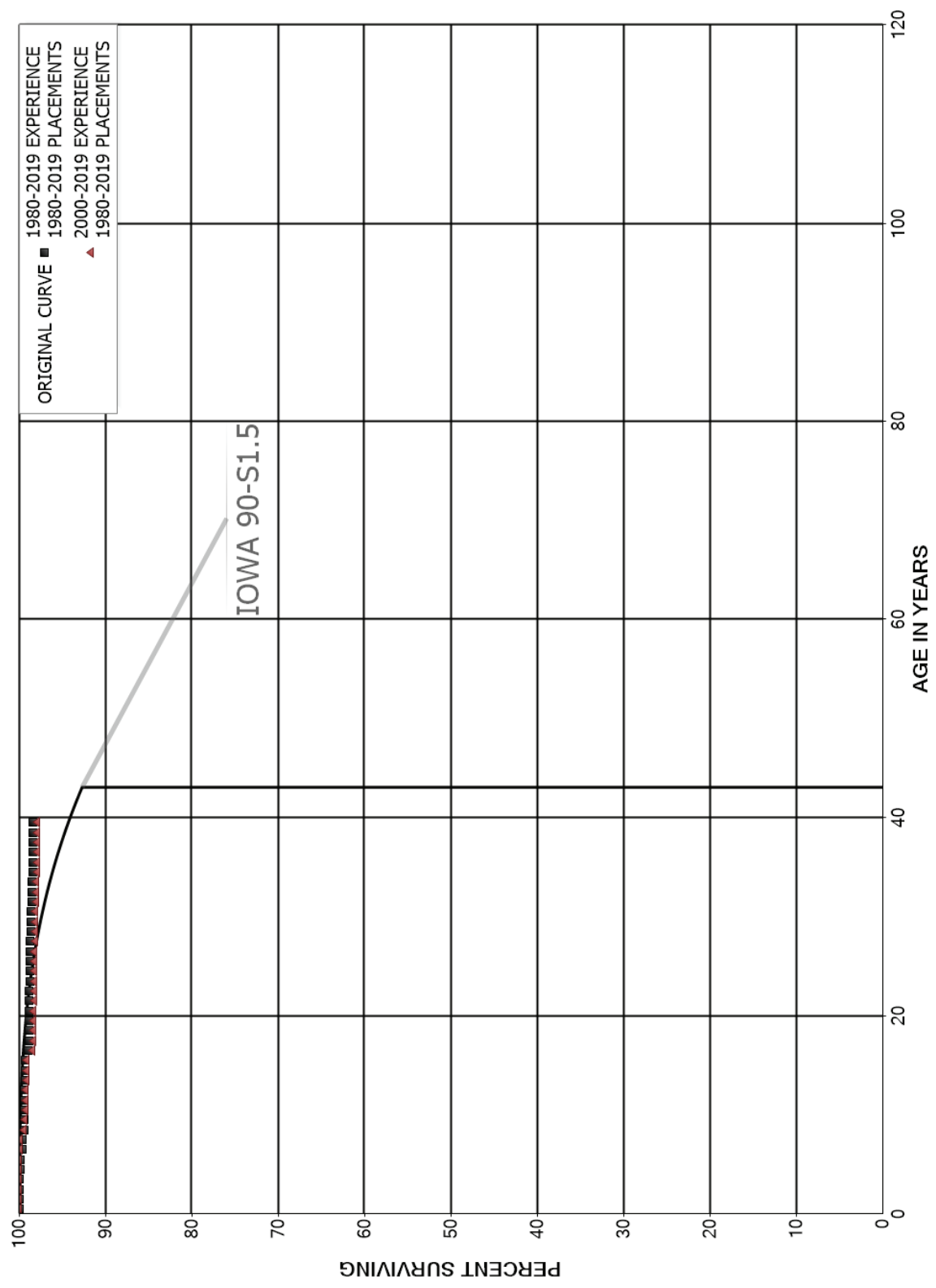
* CURVE SHOWN IS INTERIM SURVIVOR CURVE. EACH FACILITY IN THE ACCOUNT IS ASSIGNED AN INDIVIDUAL PROBABLE RETIREMENT YEAR.

NOTES:
ACCRUAL RATES FOR FACILITIES TO BE PLACED IN SERVICE AFTER DECEMBER 31, 2019 ARE AS FOLLOWS.

	NET PLANT RATE
WHEATRIDGE WIND	3.47
	3.65
	3.83
	3.63
INTEGRATED OPERATIONS CENTER	2.02

PART VII. SERVICE LIFE STATISTICS

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



PORTLAND GENERAL ELECTRIC

ACCOUNT 311 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1980-2019

EXPERIENCE BAND 1980-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	246,665,210		0.0000	1.0000	100.00
0.5	250,626,160	8,537	0.0000	1.0000	100.00
1.5	249,912,029	25,653	0.0001	0.9999	100.00
2.5	247,614,516	11,009	0.0000	1.0000	99.99
3.5	247,512,082	239,759	0.0010	0.9990	99.98
4.5	247,245,419		0.0000	1.0000	99.89
5.5	227,058,156	551,168	0.0024	0.9976	99.89
6.5	224,999,646	76,810	0.0003	0.9997	99.64
7.5	221,462,020	476,044	0.0021	0.9979	99.61
8.5	220,794,385	15,101	0.0001	0.9999	99.39
9.5	220,595,145	12,251	0.0001	0.9999	99.39
10.5	220,010,095	28,361	0.0001	0.9999	99.38
11.5	218,982,610	0	0.0000	1.0000	99.37
12.5	218,213,470	91,491	0.0004	0.9996	99.37
13.5	217,670,875	24,689	0.0001	0.9999	99.33
14.5	215,403,048		0.0000	1.0000	99.32
15.5	214,702,752	900,043	0.0042	0.9958	99.32
16.5	213,115,169	110,859	0.0005	0.9995	98.90
17.5	213,001,985	18,310	0.0001	0.9999	98.85
18.5	212,565,193		0.0000	1.0000	98.84
19.5	212,565,171	15,963	0.0001	0.9999	98.84
20.5	212,520,399	89,930	0.0004	0.9996	98.83
21.5	212,351,859	9,171	0.0000	1.0000	98.79
22.5	212,126,221	35,264	0.0002	0.9998	98.79
23.5	208,621,751	2,682	0.0000	1.0000	98.77
24.5	208,580,356	12,647	0.0001	0.9999	98.77
25.5	207,801,723	12,993	0.0001	0.9999	98.76
26.5	207,508,740	181,908	0.0009	0.9991	98.76
27.5	206,660,236	31,748	0.0002	0.9998	98.67
28.5	206,230,102	91,943	0.0004	0.9996	98.66
29.5	205,849,804	28,719	0.0001	0.9999	98.61
30.5	205,833,985	139,527	0.0007	0.9993	98.60
31.5	205,482,459	2,242	0.0000	1.0000	98.53
32.5	205,345,469	277	0.0000	1.0000	98.53
33.5	168,592,035	242,765	0.0014	0.9986	98.53
34.5	168,186,297		0.0000	1.0000	98.39
35.5	92,501,710		0.0000	1.0000	98.39
36.5	92,446,568		0.0000	1.0000	98.39
37.5	92,148,879		0.0000	1.0000	98.39
38.5	123,811,429		0.0000	1.0000	98.39
39.5					98.39

PORTLAND GENERAL ELECTRIC

ACCOUNT 311 STRUCTURES AND IMPROVEMENTS

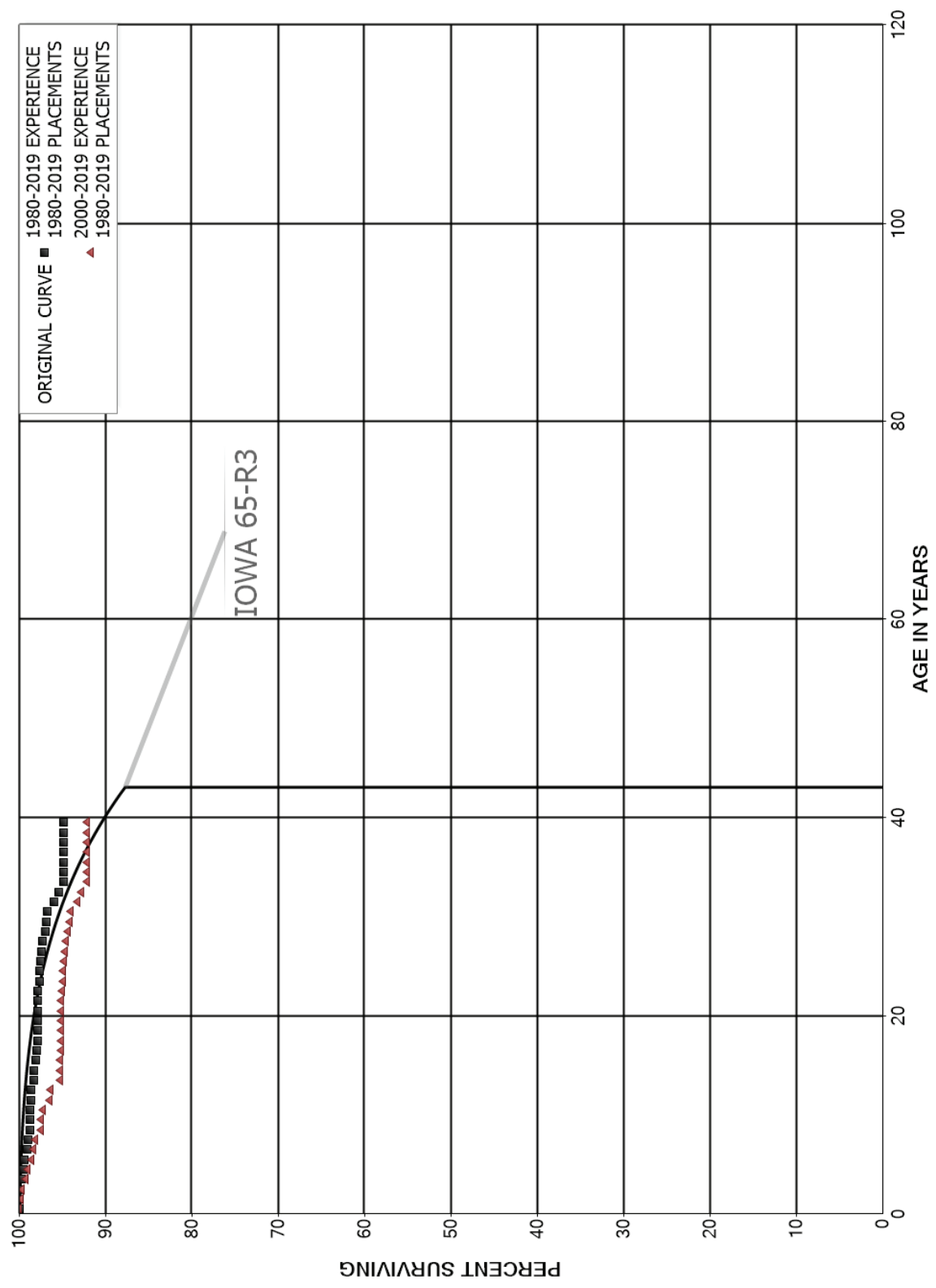
ORIGINAL LIFE TABLE

PLACEMENT BAND 1980-2019

EXPERIENCE BAND 2000-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	16,536,418		0.0000	1.0000	100.00
0.5	16,496,870		0.0000	1.0000	100.00
1.5	16,378,949		0.0000	1.0000	100.00
2.5	14,258,705		0.0000	1.0000	100.00
3.5	14,866,171	13,810	0.0009	0.9991	100.00
4.5	15,178,294		0.0000	1.0000	99.91
5.5	13,609,493	3,738	0.0003	0.9997	99.91
6.5	12,392,967	5,006	0.0004	0.9996	99.88
7.5	9,754,603	39,494	0.0040	0.9960	99.84
8.5	9,922,853	14,235	0.0014	0.9986	99.44
9.5	10,015,847	12,251	0.0012	0.9988	99.29
10.5	9,453,377		0.0000	1.0000	99.17
11.5	8,666,252		0.0000	1.0000	99.17
12.5	8,044,999	10,481	0.0013	0.9987	99.17
13.5	45,309,513		0.0000	1.0000	99.04
14.5	43,281,726		0.0000	1.0000	99.04
15.5	118,680,071	808,877	0.0068	0.9932	99.04
16.5	117,336,270	110,859	0.0009	0.9991	98.37
17.5	117,614,974	18,310	0.0002	0.9998	98.27
18.5	119,300,577		0.0000	1.0000	98.26
19.5	212,565,171	15,963	0.0001	0.9999	98.26
20.5	212,520,399	89,930	0.0004	0.9996	98.25
21.5	212,351,859	9,171	0.0000	1.0000	98.21
22.5	212,126,221	35,264	0.0002	0.9998	98.21
23.5	208,621,751	2,682	0.0000	1.0000	98.19
24.5	208,580,356	12,647	0.0001	0.9999	98.19
25.5	207,801,723	12,993	0.0001	0.9999	98.18
26.5	207,508,740	181,908	0.0009	0.9991	98.18
27.5	206,660,236	31,748	0.0002	0.9998	98.09
28.5	206,230,102	91,943	0.0004	0.9996	98.07
29.5	205,849,804	28,719	0.0001	0.9999	98.03
30.5	205,833,985	139,527	0.0007	0.9993	98.02
31.5	205,482,459	2,242	0.0000	1.0000	97.95
32.5	205,345,469	277	0.0000	1.0000	97.95
33.5	168,592,035	242,765	0.0014	0.9986	97.95
34.5	168,186,297		0.0000	1.0000	97.81
35.5	92,501,710		0.0000	1.0000	97.81
36.5	92,446,568		0.0000	1.0000	97.81
37.5	92,148,879		0.0000	1.0000	97.81
38.5	123,811,429		0.0000	1.0000	97.81
39.5					97.81

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



PORTLAND GENERAL ELECTRIC

ACCOUNT 312 BOILER PLANT EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1980-2019

EXPERIENCE BAND 1980-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	575,788,157		0.0000	1.0000	100.00
0.5	581,986,350	571,684	0.0010	0.9990	100.00
1.5	580,083,521	151,230	0.0003	0.9997	99.90
2.5	564,718,023	1,076,052	0.0019	0.9981	99.88
3.5	552,985,810	765,066	0.0014	0.9986	99.69
4.5	547,456,120	611,672	0.0011	0.9989	99.55
5.5	505,460,594	2,075,997	0.0041	0.9959	99.44
6.5	469,654,223	423,655	0.0009	0.9991	99.03
7.5	465,414,071	787,220	0.0017	0.9983	98.94
8.5	423,737,408	64,135	0.0002	0.9998	98.77
9.5	419,576,459	129,601	0.0003	0.9997	98.76
10.5	413,087,055	453,647	0.0011	0.9989	98.73
11.5	411,110,392	102,856	0.0003	0.9997	98.62
12.5	406,155,249	1,400,571	0.0034	0.9966	98.59
13.5	399,105,110	89,539	0.0002	0.9998	98.25
14.5	384,728,834	854,560	0.0022	0.9978	98.23
15.5	380,783,004	124,561	0.0003	0.9997	98.01
16.5	378,193,704	349,708	0.0009	0.9991	97.98
17.5	377,030,429	28,867	0.0001	0.9999	97.89
18.5	376,421,821		0.0000	1.0000	97.88
19.5	376,311,088	59,046	0.0002	0.9998	97.88
20.5	375,711,443	69,112	0.0002	0.9998	97.87
21.5	370,973,471	251,613	0.0007	0.9993	97.85
22.5	370,579,359	464,600	0.0013	0.9987	97.78
23.5	367,086,327	312,258	0.0009	0.9991	97.66
24.5	364,615,571	404,190	0.0011	0.9989	97.58
25.5	361,798,026	165,840	0.0005	0.9995	97.47
26.5	360,190,802	494,359	0.0014	0.9986	97.42
27.5	358,966,123	1,049,818	0.0029	0.9971	97.29
28.5	356,338,667	641,457	0.0018	0.9982	97.01
29.5	355,319,951	474,829	0.0013	0.9987	96.83
30.5	334,145,177	2,757,462	0.0083	0.9917	96.70
31.5	330,839,688	1,657,720	0.0050	0.9950	95.90
32.5	328,703,419	2,086,538	0.0063	0.9937	95.42
33.5	252,007,601		0.0000	1.0000	94.82
34.5	251,869,709		0.0000	1.0000	94.82
35.5	150,936,331		0.0000	1.0000	94.82
36.5	150,529,195		0.0000	1.0000	94.82
37.5	148,385,130		0.0000	1.0000	94.82
38.5	232,426,591		0.0000	1.0000	94.82
39.5					94.82

PORTLAND GENERAL ELECTRIC

ACCOUNT 312 BOILER PLANT EQUIPMENT

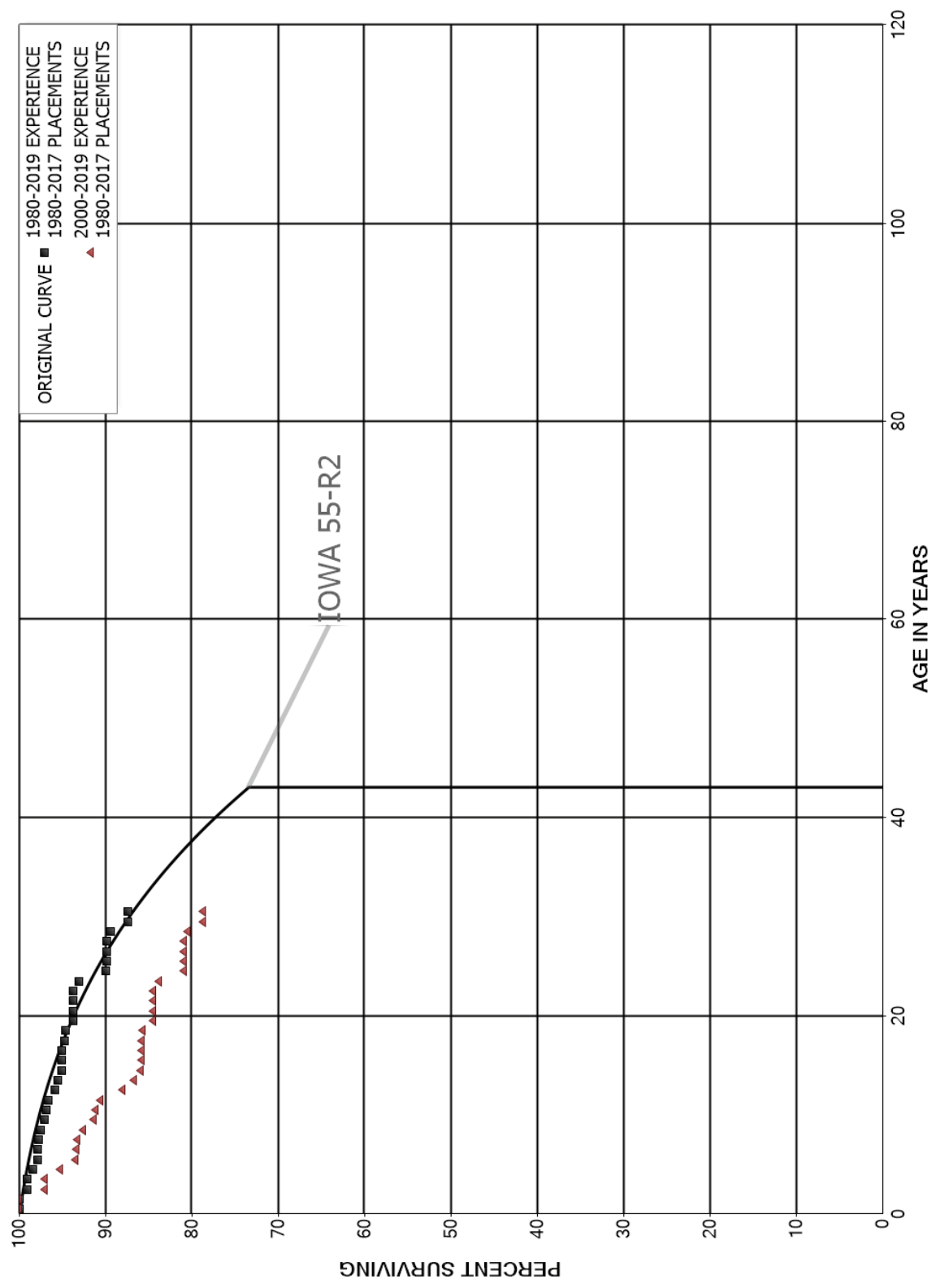
ORIGINAL LIFE TABLE

PLACEMENT BAND 1980-2019

EXPERIENCE BAND 2000-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	168,658,411		0.0000	1.0000	100.00
0.5	169,004,509	447,938	0.0027	0.9973	100.00
1.5	172,005,504	150,500	0.0009	0.9991	99.73
2.5	157,237,587	705,470	0.0045	0.9955	99.65
3.5	154,836,998	479,325	0.0031	0.9969	99.20
4.5	151,864,180	604,362	0.0040	0.9960	98.89
5.5	143,079,339	243,428	0.0017	0.9983	98.50
6.5	110,550,794	246,864	0.0022	0.9978	98.33
7.5	107,370,842	787,220	0.0073	0.9927	98.11
8.5	67,318,126	22,453	0.0003	0.9997	97.39
9.5	63,618,107	127,979	0.0020	0.9980	97.36
10.5	57,305,676	453,647	0.0079	0.9921	97.17
11.5	55,877,040	45,001	0.0008	0.9992	96.40
12.5	51,494,205	585,869	0.0114	0.9886	96.32
13.5	121,100,478	47,331	0.0004	0.9996	95.22
14.5	106,904,302	13,857	0.0001	0.9999	95.19
15.5	209,521,456	118,335	0.0006	0.9994	95.17
16.5	207,345,518	29,483	0.0001	0.9999	95.12
17.5	208,693,496	28,867	0.0001	0.9999	95.11
18.5	211,440,018		0.0000	1.0000	95.09
19.5	376,311,088	59,046	0.0002	0.9998	95.09
20.5	375,711,443	69,112	0.0002	0.9998	95.08
21.5	370,973,471	251,613	0.0007	0.9993	95.06
22.5	370,579,359	464,600	0.0013	0.9987	95.00
23.5	367,086,327	312,258	0.0009	0.9991	94.88
24.5	364,615,571	404,190	0.0011	0.9989	94.80
25.5	361,798,026	165,840	0.0005	0.9995	94.69
26.5	360,190,802	494,359	0.0014	0.9986	94.65
27.5	358,966,123	1,049,818	0.0029	0.9971	94.52
28.5	356,338,667	641,457	0.0018	0.9982	94.24
29.5	355,319,951	474,829	0.0013	0.9987	94.07
30.5	334,145,177	2,757,462	0.0083	0.9917	93.95
31.5	330,839,688	1,657,720	0.0050	0.9950	93.17
32.5	328,703,419	2,086,538	0.0063	0.9937	92.70
33.5	252,007,601		0.0000	1.0000	92.12
34.5	251,869,709		0.0000	1.0000	92.12
35.5	150,936,331		0.0000	1.0000	92.12
36.5	150,529,195		0.0000	1.0000	92.12
37.5	148,385,130		0.0000	1.0000	92.12
38.5	232,426,591		0.0000	1.0000	92.12
39.5					92.12

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



PORTLAND GENERAL ELECTRIC

ACCOUNT 314 TURBOGENERATOR UNITS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1980-2017

EXPERIENCE BAND 1980-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	162,535,442		0.0000	1.0000	100.00
0.5	164,351,860		0.0000	1.0000	100.00
1.5	163,547,531	1,598,788	0.0098	0.9902	100.00
2.5	159,582,237		0.0000	1.0000	99.02
3.5	159,609,031	933,825	0.0059	0.9941	99.02
4.5	158,743,225	1,015,420	0.0064	0.9936	98.44
5.5	151,298,372	45,444	0.0003	0.9997	97.81
6.5	151,525,182	79,367	0.0005	0.9995	97.78
7.5	151,168,381	365,218	0.0024	0.9976	97.73
8.5	144,412,904	661,373	0.0046	0.9954	97.50
9.5	140,613,836	340,558	0.0024	0.9976	97.05
10.5	131,948,845	244,639	0.0019	0.9981	96.82
11.5	131,517,223	1,028,659	0.0078	0.9922	96.64
12.5	128,195,365	513,138	0.0040	0.9960	95.88
13.5	120,789,934	532,820	0.0044	0.9956	95.50
14.5	120,214,889	43,561	0.0004	0.9996	95.07
15.5	115,013,581		0.0000	1.0000	95.04
16.5	114,680,626	408,345	0.0036	0.9964	95.04
17.5	114,093,487	114,456	0.0010	0.9990	94.70
18.5	113,966,351	1,013,199	0.0089	0.9911	94.61
19.5	103,030,481		0.0000	1.0000	93.77
20.5	103,020,058	845	0.0000	1.0000	93.77
21.5	102,554,017		0.0000	1.0000	93.77
22.5	101,717,565	720,064	0.0071	0.9929	93.77
23.5	98,986,185	3,400,262	0.0344	0.9656	93.10
24.5	92,705,818	28,510	0.0003	0.9997	89.90
25.5	91,726,268	32,257	0.0004	0.9996	89.88
26.5	91,689,438	37,641	0.0004	0.9996	89.84
27.5	91,024,094	413,184	0.0045	0.9955	89.81
28.5	90,476,527	2,023,378	0.0224	0.9776	89.40
29.5	88,073,417	5,166	0.0001	0.9999	87.40
30.5	108,062,989	227,005	0.0021	0.9979	87.39
31.5	107,058,939	213,355	0.0020	0.9980	87.21
32.5	106,775,625		0.0000	1.0000	87.04
33.5	78,769,919		0.0000	1.0000	87.04
34.5	78,769,919		0.0000	1.0000	87.04
35.5	58,559,072		0.0000	1.0000	87.04
36.5	58,528,001		0.0000	1.0000	87.04
37.5	58,452,492		0.0000	1.0000	87.04
38.5	86,736,157		0.0000	1.0000	87.04
39.5					87.04

PORTLAND GENERAL ELECTRIC

ACCOUNT 314 TURBOGENERATOR UNITS

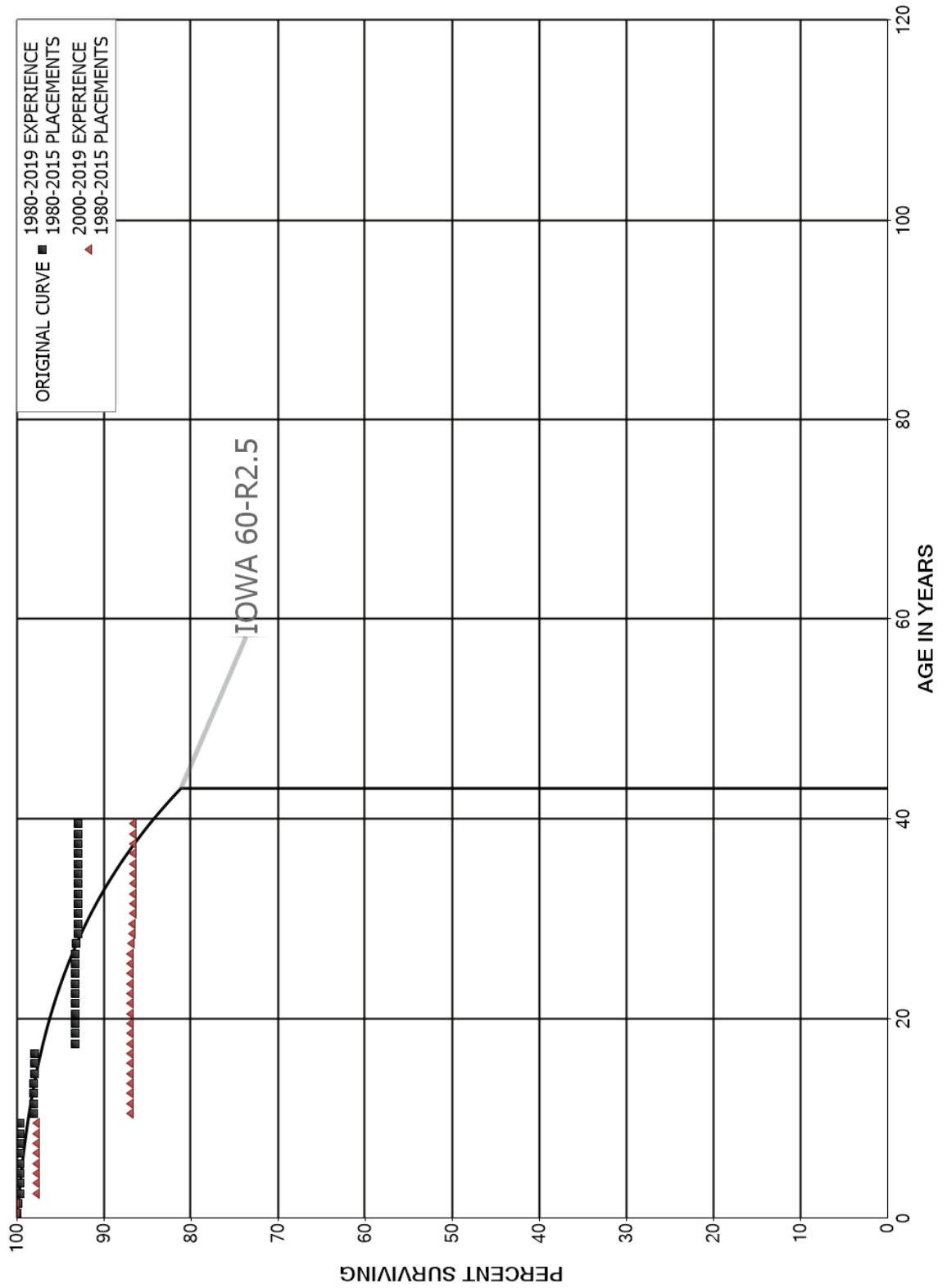
ORIGINAL LIFE TABLE

PLACEMENT BAND 1980-2017

EXPERIENCE BAND 2000-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	51,466,413		0.0000	1.0000	100.00
0.5	51,698,182		0.0000	1.0000	100.00
1.5	51,439,818	1,597,645	0.0311	0.9689	100.00
2.5	48,312,119		0.0000	1.0000	96.89
3.5	51,584,406	932,677	0.0181	0.9819	96.89
4.5	53,840,125	1,015,420	0.0189	0.9811	95.14
5.5	53,722,330	45,159	0.0008	0.9992	93.35
6.5	54,956,366	79,367	0.0014	0.9986	93.27
7.5	55,227,268	364,933	0.0066	0.9934	93.13
8.5	48,650,019	661,373	0.0136	0.9864	92.52
9.5	45,232,445	95,308	0.0021	0.9979	91.26
10.5	36,812,703	244,639	0.0066	0.9934	91.07
11.5	37,158,127	1,028,659	0.0277	0.9723	90.46
12.5	33,906,228	513,138	0.0151	0.9849	87.96
13.5	55,634,548	532,820	0.0096	0.9904	86.63
14.5	55,059,503	43,561	0.0008	0.9992	85.80
15.5	70,608,063		0.0000	1.0000	85.73
16.5	70,306,179		0.0000	1.0000	85.73
17.5	70,202,894	114,456	0.0016	0.9984	85.73
18.5	70,652,590	1,013,199	0.0143	0.9857	85.59
19.5	103,030,481		0.0000	1.0000	84.36
20.5	103,020,058	845	0.0000	1.0000	84.36
21.5	102,554,017		0.0000	1.0000	84.36
22.5	101,717,565	720,064	0.0071	0.9929	84.36
23.5	98,986,185	3,400,262	0.0344	0.9656	83.77
24.5	92,705,818	28,510	0.0003	0.9997	80.89
25.5	91,726,268	32,257	0.0004	0.9996	80.86
26.5	91,689,438	37,641	0.0004	0.9996	80.84
27.5	91,024,094	413,184	0.0045	0.9955	80.80
28.5	90,476,527	2,023,378	0.0224	0.9776	80.44
29.5	88,073,417	5,166	0.0001	0.9999	78.64
30.5	108,062,989	227,005	0.0021	0.9979	78.63
31.5	107,058,939	213,355	0.0020	0.9980	78.47
32.5	106,775,625		0.0000	1.0000	78.31
33.5	78,769,919		0.0000	1.0000	78.31
34.5	78,769,919		0.0000	1.0000	78.31
35.5	58,559,072		0.0000	1.0000	78.31
36.5	58,528,001		0.0000	1.0000	78.31
37.5	58,452,492		0.0000	1.0000	78.31
38.5	86,736,157		0.0000	1.0000	78.31
39.5					78.31

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



PORTLAND GENERAL ELECTRIC

ACCOUNT 315 ACCESSORY ELECTRIC EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1980-2015

EXPERIENCE BAND 1980-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	56,466,286		0.0000	1.0000	100.00
0.5	57,213,214	108,845	0.0019	0.9981	100.00
1.5	57,099,334	105,801	0.0019	0.9981	99.81
2.5	56,991,972		0.0000	1.0000	99.62
3.5	56,979,624	2,312	0.0000	1.0000	99.62
4.5	56,887,122		0.0000	1.0000	99.62
5.5	52,886,474	706	0.0000	1.0000	99.62
6.5	52,885,768		0.0000	1.0000	99.62
7.5	52,752,217	706	0.0000	1.0000	99.62
8.5	51,894,068		0.0000	1.0000	99.62
9.5	51,878,760	799,531	0.0154	0.9846	99.62
10.5	51,042,027		0.0000	1.0000	98.08
11.5	51,042,027	14,924	0.0003	0.9997	98.08
12.5	49,640,612		0.0000	1.0000	98.05
13.5	49,614,882	40,260	0.0008	0.9992	98.05
14.5	48,358,509		0.0000	1.0000	97.97
15.5	48,358,509		0.0000	1.0000	97.97
16.5	47,969,295	2,304,750	0.0480	0.9520	97.97
17.5	45,664,545		0.0000	1.0000	93.27
18.5	45,664,545		0.0000	1.0000	93.27
19.5	45,664,545		0.0000	1.0000	93.27
20.5	45,653,466	5,254	0.0001	0.9999	93.27
21.5	45,606,821	6,822	0.0001	0.9999	93.26
22.5	42,842,587		0.0000	1.0000	93.24
23.5	40,417,592		0.0000	1.0000	93.24
24.5	40,334,125		0.0000	1.0000	93.24
25.5	40,155,110		0.0000	1.0000	93.24
26.5	39,965,687	49,077	0.0012	0.9988	93.24
27.5	39,914,791	68,170	0.0017	0.9983	93.13
28.5	39,824,363		0.0000	1.0000	92.97
29.5	39,813,934	21,838	0.0005	0.9995	92.97
30.5	39,792,095	4,373	0.0001	0.9999	92.92
31.5	39,663,308	21	0.0000	1.0000	92.91
32.5	39,605,019		0.0000	1.0000	92.91
33.5	27,683,418		0.0000	1.0000	92.91
34.5	27,589,904		0.0000	1.0000	92.91
35.5	16,583,065		0.0000	1.0000	92.91
36.5	16,568,940		0.0000	1.0000	92.91
37.5	16,454,696		0.0000	1.0000	92.91
38.5	23,782,998		0.0000	1.0000	92.91
39.5					92.91

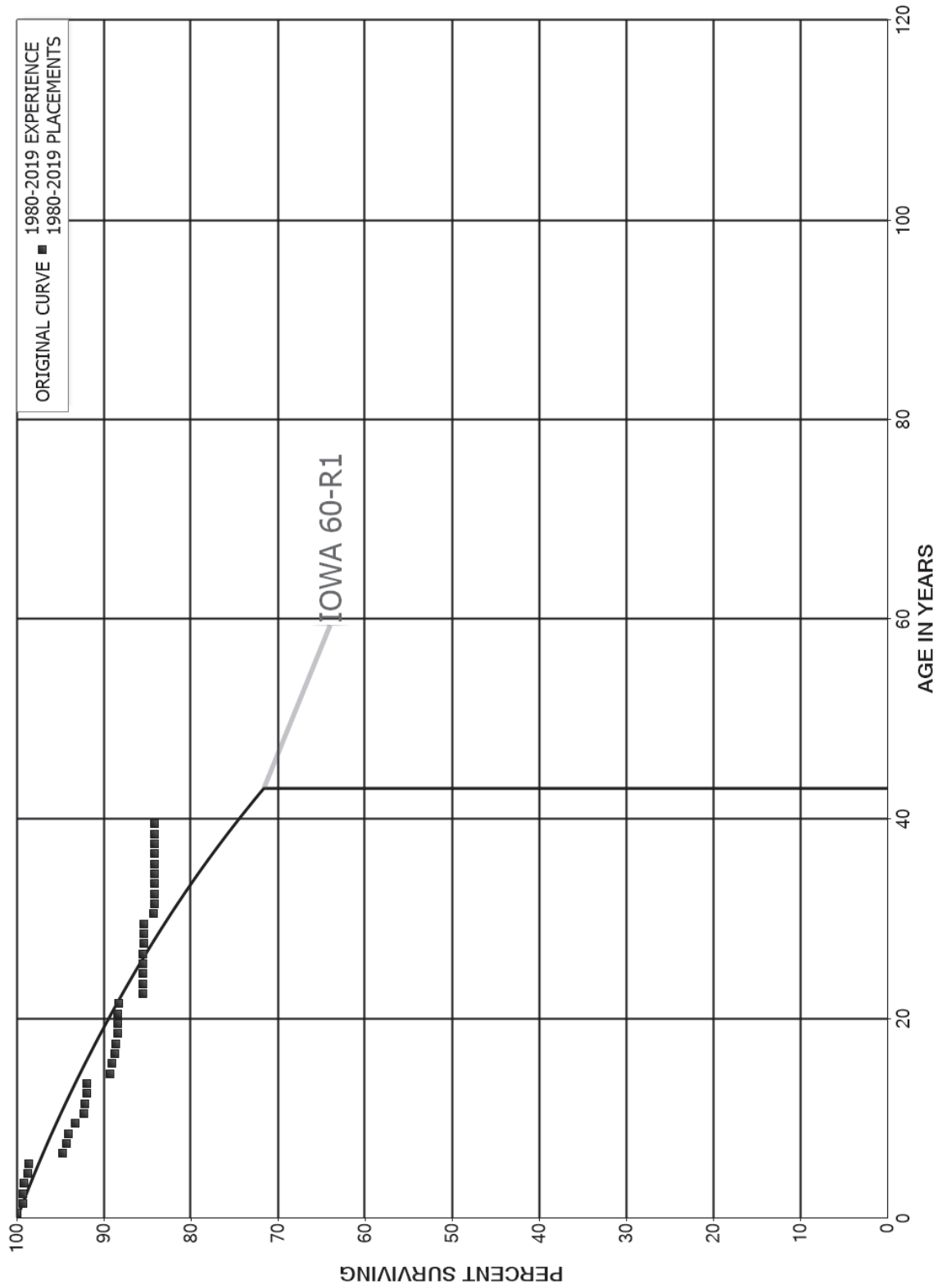
PORTLAND GENERAL ELECTRIC

ACCOUNT 315 ACCESSORY ELECTRIC EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1980-2015			EXPERIENCE BAND 2000-2019		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	4,332,786		0.0000	1.0000	100.00
0.5	4,466,395		0.0000	1.0000	100.00
1.5	4,504,470	105,801	0.0235	0.9765	100.00
2.5	7,952,393		0.0000	1.0000	97.65
3.5	8,139,271		0.0000	1.0000	97.65
4.5	8,134,522		0.0000	1.0000	97.65
5.5	7,995,741		0.0000	1.0000	97.65
6.5	8,185,165		0.0000	1.0000	97.65
7.5	8,053,432		0.0000	1.0000	97.65
8.5	7,218,247		0.0000	1.0000	97.65
9.5	7,213,369	797,976	0.1106	0.8894	97.65
10.5	6,378,191		0.0000	1.0000	86.85
11.5	6,502,605		0.0000	1.0000	86.85
12.5	5,174,381		0.0000	1.0000	86.85
13.5	17,124,565		0.0000	1.0000	86.85
14.5	16,001,967		0.0000	1.0000	86.85
15.5	27,046,058		0.0000	1.0000	86.85
16.5	26,677,790		0.0000	1.0000	86.85
17.5	26,792,034		0.0000	1.0000	86.85
18.5	27,236,573		0.0000	1.0000	86.85
19.5	45,664,545		0.0000	1.0000	86.85
20.5	45,653,466	5,254	0.0001	0.9999	86.85
21.5	45,606,821	6,822	0.0001	0.9999	86.84
22.5	42,842,587		0.0000	1.0000	86.83
23.5	40,417,592		0.0000	1.0000	86.83
24.5	40,334,125		0.0000	1.0000	86.83
25.5	40,155,110		0.0000	1.0000	86.83
26.5	39,965,687	49,077	0.0012	0.9988	86.83
27.5	39,914,791	68,170	0.0017	0.9983	86.72
28.5	39,824,363		0.0000	1.0000	86.57
29.5	39,813,934	21,838	0.0005	0.9995	86.57
30.5	39,792,095	4,373	0.0001	0.9999	86.52
31.5	39,663,308	21	0.0000	1.0000	86.51
32.5	39,605,019		0.0000	1.0000	86.51
33.5	27,683,418		0.0000	1.0000	86.51
34.5	27,589,904		0.0000	1.0000	86.51
35.5	16,583,065		0.0000	1.0000	86.51
36.5	16,568,940		0.0000	1.0000	86.51
37.5	16,454,696		0.0000	1.0000	86.51
38.5	23,782,998		0.0000	1.0000	86.51
39.5					86.51

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



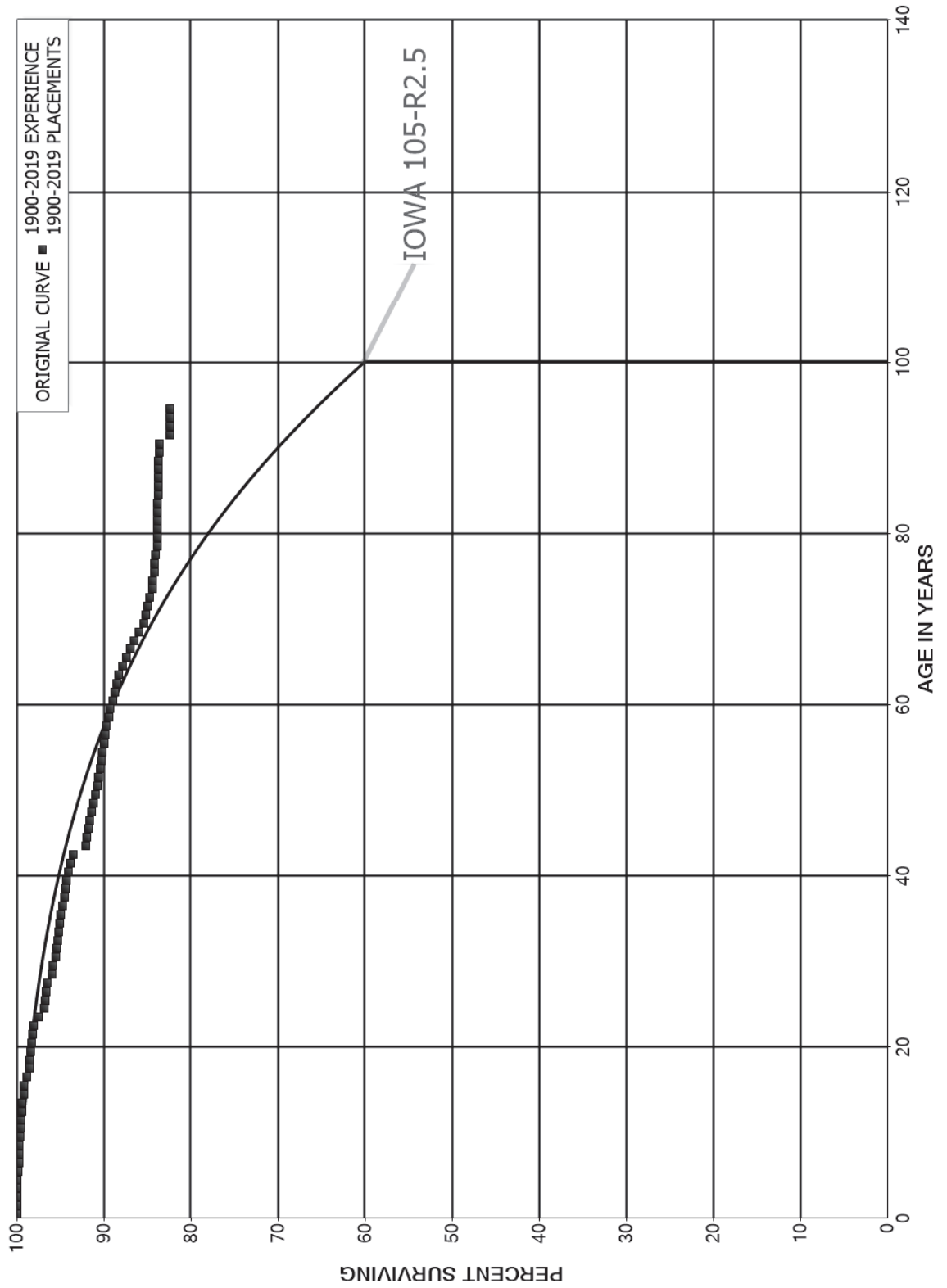
PORTLAND GENERAL ELECTRIC

ACCOUNT 316 MISCELLANEOUS POWER PLANT EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1980-2019			EXPERIENCE BAND 1980-2019		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	19,089,018		0.0000	1.0000	100.00
0.5	19,158,309	139,072	0.0073	0.9927	100.00
1.5	18,910,773	5,917	0.0003	0.9997	99.27
2.5	18,872,735	14,360	0.0008	0.9992	99.24
3.5	18,722,759	92,574	0.0049	0.9951	99.17
4.5	18,593,840	1,933	0.0001	0.9999	98.68
5.5	16,529,120	664,701	0.0402	0.9598	98.67
6.5	15,575,216	62,969	0.0040	0.9960	94.70
7.5	15,368,279	49,403	0.0032	0.9968	94.32
8.5	15,236,415	115,801	0.0076	0.9924	94.01
9.5	14,801,564	160,812	0.0109	0.9891	93.30
10.5	14,514,067	23,076	0.0016	0.9984	92.28
11.5	13,162,507	31,813	0.0024	0.9976	92.14
12.5	13,013,663	2,798	0.0002	0.9998	91.92
13.5	12,758,949	359,099	0.0281	0.9719	91.90
14.5	12,186,552	36,444	0.0030	0.9970	89.31
15.5	12,017,097	45,713	0.0038	0.9962	89.04
16.5	11,730,181	10,079	0.0009	0.9991	88.70
17.5	11,650,798	26,690	0.0023	0.9977	88.63
18.5	11,588,814	6,460	0.0006	0.9994	88.42
19.5	11,548,484	2,801	0.0002	0.9998	88.38
20.5	11,409,254	3,928	0.0003	0.9997	88.35
21.5	11,342,119	355,362	0.0313	0.9687	88.32
22.5	10,817,740	283	0.0000	1.0000	85.56
23.5	10,504,914	70	0.0000	1.0000	85.55
24.5	10,181,142	6,908	0.0007	0.9993	85.55
25.5	9,704,394		0.0000	1.0000	85.50
26.5	8,644,829	9,778	0.0011	0.9989	85.50
27.5	8,315,621	1,127	0.0001	0.9999	85.40
28.5	8,079,980	2,050	0.0003	0.9997	85.39
29.5	7,578,008	98,004	0.0129	0.9871	85.37
30.5	7,448,305	3,333	0.0004	0.9996	84.26
31.5	7,212,825		0.0000	1.0000	84.22
32.5	7,076,409		0.0000	1.0000	84.22
33.5	4,589,260		0.0000	1.0000	84.22
34.5	4,286,747		0.0000	1.0000	84.22
35.5	2,247,511		0.0000	1.0000	84.22
36.5	2,229,702		0.0000	1.0000	84.22
37.5	2,183,865		0.0000	1.0000	84.22
38.5	4,199,049		0.0000	1.0000	84.22
39.5					84.22

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



PORTLAND GENERAL ELECTRIC

ACCOUNT 331 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1900-2019

EXPERIENCE BAND 1900-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	93,357,415		0.0000	1.0000	100.00
0.5	90,224,807	16,684	0.0002	0.9998	100.00
1.5	83,005,364	60,754	0.0007	0.9993	99.98
2.5	75,634,308	4,859	0.0001	0.9999	99.91
3.5	61,289,573	39	0.0000	1.0000	99.90
4.5	59,094,406	24,652	0.0004	0.9996	99.90
5.5	58,031,912	49,808	0.0009	0.9991	99.86
6.5	55,174,887	50,098	0.0009	0.9991	99.77
7.5	49,547,616	264	0.0000	1.0000	99.68
8.5	43,792,315	51,000	0.0012	0.9988	99.68
9.5	41,999,885	18,440	0.0004	0.9996	99.57
10.5	39,952,987	20,765	0.0005	0.9995	99.52
11.5	37,191,341	23,184	0.0006	0.9994	99.47
12.5	34,480,836	5,323	0.0002	0.9998	99.41
13.5	28,923,994	50,850	0.0018	0.9982	99.39
14.5	28,590,249	11,081	0.0004	0.9996	99.22
15.5	27,616,523	99,169	0.0036	0.9964	99.18
16.5	26,967,377	81,228	0.0030	0.9970	98.83
17.5	26,343,333	13,737	0.0005	0.9995	98.53
18.5	24,529,556	22,479	0.0009	0.9991	98.48
19.5	24,245,122	30,716	0.0013	0.9987	98.39
20.5	23,750,717	26,220	0.0011	0.9989	98.26
21.5	23,277,689	13,069	0.0006	0.9994	98.15
22.5	21,980,505	121,328	0.0055	0.9945	98.10
23.5	21,170,583	167,653	0.0079	0.9921	97.56
24.5	20,792,519	22,801	0.0011	0.9989	96.78
25.5	20,374,739	12,022	0.0006	0.9994	96.68
26.5	19,888,018	15,972	0.0008	0.9992	96.62
27.5	17,808,555	119,344	0.0067	0.9933	96.54
28.5	17,411,902	14,289	0.0008	0.9992	95.90
29.5	16,965,350	50,275	0.0030	0.9970	95.82
30.5	16,797,236	25,695	0.0015	0.9985	95.53
31.5	16,732,164	10,668	0.0006	0.9994	95.39
32.5	16,437,469	23,313	0.0014	0.9986	95.33
33.5	16,001,809	24,548	0.0015	0.9985	95.19
34.5	15,647,995	14,730	0.0009	0.9991	95.04
35.5	15,472,238	37,658	0.0024	0.9976	94.96
36.5	15,288,099	38,779	0.0025	0.9975	94.72
37.5	14,598,756	11,115	0.0008	0.9992	94.48
38.5	14,255,109	15,629	0.0011	0.9989	94.41

PORTLAND GENERAL ELECTRIC

ACCOUNT 331 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2019			EXPERIENCE BAND 1900-2019		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	12,343,090	25,803	0.0021	0.9979	94.31
40.5	12,270,039	38,444	0.0031	0.9969	94.11
41.5	12,137,267	35,164	0.0029	0.9971	93.82
42.5	11,992,266	192,137	0.0160	0.9840	93.54
43.5	11,648,644	18,157	0.0016	0.9984	92.05
44.5	11,501,305	16,908	0.0015	0.9985	91.90
45.5	10,645,044	13,831	0.0013	0.9987	91.77
46.5	10,438,775	32,761	0.0031	0.9969	91.65
47.5	10,293,177	17,426	0.0017	0.9983	91.36
48.5	10,219,189	32,829	0.0032	0.9968	91.21
49.5	10,055,515	21,920	0.0022	0.9978	90.91
50.5	9,969,203	11,594	0.0012	0.9988	90.71
51.5	9,896,937	20,605	0.0021	0.9979	90.61
52.5	9,851,619	13,970	0.0014	0.9986	90.42
53.5	9,709,987	14,816	0.0015	0.9985	90.29
54.5	9,596,999	16,367	0.0017	0.9983	90.15
55.5	9,480,021	14,257	0.0015	0.9985	90.00
56.5	6,288,750	10,384	0.0017	0.9983	89.87
57.5	6,234,644	19,452	0.0031	0.9969	89.72
58.5	6,161,055	11,273	0.0018	0.9982	89.44
59.5	6,112,477	23,373	0.0038	0.9962	89.27
60.5	6,042,008	13,041	0.0022	0.9978	88.93
61.5	5,874,544	13,581	0.0023	0.9977	88.74
62.5	2,749,079	7,800	0.0028	0.9972	88.54
63.5	2,723,010	13,707	0.0050	0.9950	88.28
64.5	2,699,656	15,098	0.0056	0.9944	87.84
65.5	2,565,546	11,227	0.0044	0.9956	87.35
66.5	2,546,537	13,702	0.0054	0.9946	86.97
67.5	2,310,710	13,859	0.0060	0.9940	86.50
68.5	2,283,894	15,746	0.0069	0.9931	85.98
69.5	2,267,724	5,689	0.0025	0.9975	85.39
70.5	2,257,308	5,457	0.0024	0.9976	85.17
71.5	2,241,081	5,874	0.0026	0.9974	84.97
72.5	2,234,908	9,792	0.0044	0.9956	84.74
73.5	2,223,789	624	0.0003	0.9997	84.37
74.5	2,219,696	5,139	0.0023	0.9977	84.35
75.5	2,150,405	409	0.0002	0.9998	84.15
76.5	2,149,717	1,799	0.0008	0.9992	84.14
77.5	2,147,918	5,659	0.0026	0.9974	84.07
78.5	2,141,493	10	0.0000	1.0000	83.85

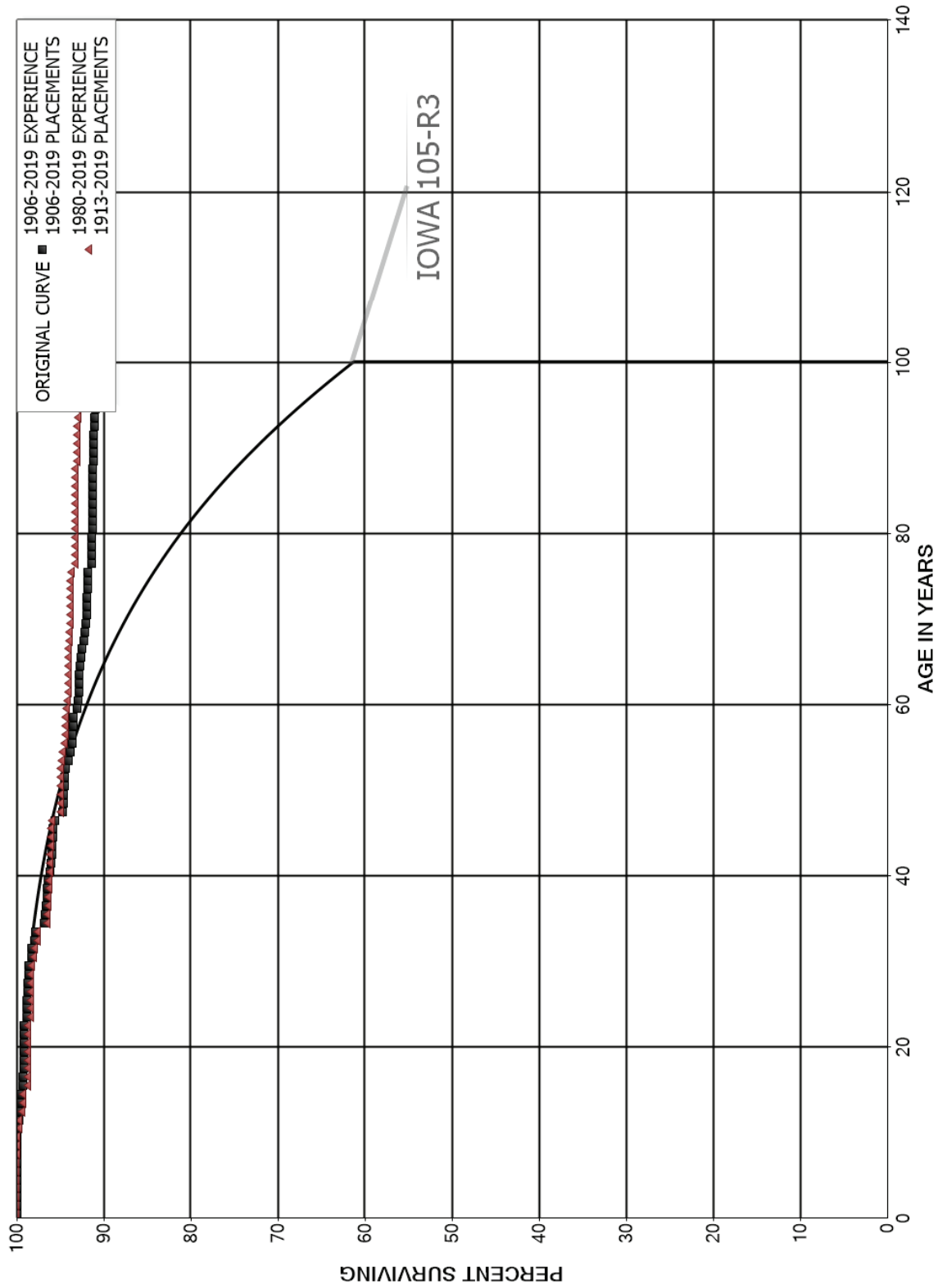
PORTLAND GENERAL ELECTRIC

ACCOUNT 331 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2019			EXPERIENCE BAND 1900-2019		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	2,141,483		0.0000	1.0000	83.85
80.5	2,136,480	164	0.0001	0.9999	83.85
81.5	2,133,704	446	0.0002	0.9998	83.84
82.5	2,132,316		0.0000	1.0000	83.82
83.5	2,132,073	1,524	0.0007	0.9993	83.82
84.5	2,130,435		0.0000	1.0000	83.76
85.5	2,130,275		0.0000	1.0000	83.76
86.5	2,130,275		0.0000	1.0000	83.76
87.5	2,130,202		0.0000	1.0000	83.76
88.5	2,013,615	3,448	0.0017	0.9983	83.76
89.5	1,986,910		0.0000	1.0000	83.62
90.5	1,976,703	29,531	0.0149	0.9851	83.62
91.5	1,945,386		0.0000	1.0000	82.37
92.5	1,944,832		0.0000	1.0000	82.37
93.5	1,939,331		0.0000	1.0000	82.37
94.5	1,402,978		0.0000	1.0000	82.37
95.5	1,123,418		0.0000	1.0000	82.37
96.5	1,122,417		0.0000	1.0000	82.37
97.5	1,122,413		0.0000	1.0000	82.37
98.5	1,122,413		0.0000	1.0000	82.37
99.5	1,122,413		0.0000	1.0000	82.37
100.5	1,121,730		0.0000	1.0000	82.37
101.5	1,121,730		0.0000	1.0000	82.37
102.5	1,121,730		0.0000	1.0000	82.37
103.5	1,121,730		0.0000	1.0000	82.37
104.5	1,121,730		0.0000	1.0000	82.37
105.5	1,121,730		0.0000	1.0000	82.37
106.5					82.37

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



PORTLAND GENERAL ELECTRIC

ACCOUNT 332 RESERVOIRS, DAMS AND WATERWAYS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1906-2019

EXPERIENCE BAND 1906-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	422,157,901		0.0000	1.0000	100.00
0.5	392,719,572	8,791	0.0000	1.0000	100.00
1.5	387,953,698	12,162	0.0000	1.0000	100.00
2.5	376,315,968	59,225	0.0002	0.9998	99.99
3.5	372,172,742	83,969	0.0002	0.9998	99.98
4.5	315,527,891	64,414	0.0002	0.9998	99.96
5.5	311,163,224	33,940	0.0001	0.9999	99.94
6.5	299,631,439	29,493	0.0001	0.9999	99.93
7.5	272,705,845	10,316	0.0000	1.0000	99.92
8.5	264,803,764	19,987	0.0001	0.9999	99.91
9.5	186,582,195	231,052	0.0012	0.9988	99.90
10.5	185,705,148	9,976	0.0001	0.9999	99.78
11.5	184,659,339	369,630	0.0020	0.9980	99.77
12.5	152,536,554	91,818	0.0006	0.9994	99.58
13.5	149,114,765	11,078	0.0001	0.9999	99.52
14.5	147,421,933	336,737	0.0023	0.9977	99.51
15.5	143,772,753	26,253	0.0002	0.9998	99.28
16.5	141,766,356	82,305	0.0006	0.9994	99.26
17.5	140,211,517	29,641	0.0002	0.9998	99.20
18.5	124,129,117	9,632	0.0001	0.9999	99.18
19.5	123,625,485	10,616	0.0001	0.9999	99.18
20.5	122,447,321	30,501	0.0002	0.9998	99.17
21.5	120,964,091	27,462	0.0002	0.9998	99.14
22.5	116,600,043	310,335	0.0027	0.9973	99.12
23.5	114,237,073	53,266	0.0005	0.9995	98.86
24.5	113,797,766	31,138	0.0003	0.9997	98.81
25.5	111,563,832	16,076	0.0001	0.9999	98.78
26.5	110,855,934	53,651	0.0005	0.9995	98.77
27.5	103,114,558	81,049	0.0008	0.9992	98.72
28.5	101,077,661	41,799	0.0004	0.9996	98.64
29.5	100,280,645	274,163	0.0027	0.9973	98.60
30.5	98,698,432	61,092	0.0006	0.9994	98.33
31.5	98,332,300	314,779	0.0032	0.9968	98.27
32.5	97,502,399	71,666	0.0007	0.9993	97.96
33.5	96,481,728	1,025,256	0.0106	0.9894	97.89
34.5	92,685,925	85,134	0.0009	0.9991	96.85
35.5	92,525,468	150,822	0.0016	0.9984	96.76
36.5	92,083,772	73,971	0.0008	0.9992	96.60
37.5	91,969,537	29,771	0.0003	0.9997	96.52
38.5	91,858,382	45,109	0.0005	0.9995	96.49

PORTLAND GENERAL ELECTRIC

ACCOUNT 332 RESERVOIRS, DAMS AND WATERWAYS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1906-2019			EXPERIENCE BAND 1906-2019		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	79,146,965	221,344	0.0028	0.9972	96.44
40.5	78,571,212	80,521	0.0010	0.9990	96.17
41.5	77,073,603	55,276	0.0007	0.9993	96.07
42.5	76,852,275	64,551	0.0008	0.9992	96.01
43.5	76,559,142	51,230	0.0007	0.9993	95.93
44.5	75,969,877	59,346	0.0008	0.9992	95.86
45.5	72,093,599	124,165	0.0017	0.9983	95.79
46.5	71,230,671	685,584	0.0096	0.9904	95.62
47.5	70,502,642	67,235	0.0010	0.9990	94.70
48.5	70,409,599	33,859	0.0005	0.9995	94.61
49.5	70,150,243	8,384	0.0001	0.9999	94.56
50.5	70,117,908	40,008	0.0006	0.9994	94.55
51.5	69,820,272	88,095	0.0013	0.9987	94.50
52.5	68,833,909	224,700	0.0033	0.9967	94.38
53.5	68,295,663	180,460	0.0026	0.9974	94.07
54.5	64,860,288	116,946	0.0018	0.9982	93.82
55.5	64,697,316	63,387	0.0010	0.9990	93.65
56.5	40,369,409	9,374	0.0002	0.9998	93.56
57.5	39,894,786	17,352	0.0004	0.9996	93.54
58.5	39,712,072	162,038	0.0041	0.9959	93.50
59.5	39,518,190	68,654	0.0017	0.9983	93.12
60.5	38,450,693	29,003	0.0008	0.9992	92.96
61.5	38,412,360	8,786	0.0002	0.9998	92.89
62.5	15,615,781	8,599	0.0006	0.9994	92.87
63.5	15,562,382	12,943	0.0008	0.9992	92.81
64.5	15,466,978	24,459	0.0016	0.9984	92.74
65.5	11,539,613	12,265	0.0011	0.9989	92.59
66.5	9,869,737	25,559	0.0026	0.9974	92.49
67.5	9,541,963	2,358	0.0002	0.9998	92.25
68.5	9,501,657	21,518	0.0023	0.9977	92.23
69.5	9,475,552	4,363	0.0005	0.9995	92.02
70.5	9,450,300	5,052	0.0005	0.9995	91.98
71.5	9,445,169	2,039	0.0002	0.9998	91.93
72.5	9,423,683	4,717	0.0005	0.9995	91.91
73.5	9,418,443	13	0.0000	1.0000	91.86
74.5	9,418,243	1,350	0.0001	0.9999	91.86
75.5	9,416,894	47,513	0.0050	0.9950	91.85
76.5	9,037,102		0.0000	1.0000	91.39
77.5	9,031,994		0.0000	1.0000	91.39
78.5	9,031,609	1,725	0.0002	0.9998	91.39

PORTLAND GENERAL ELECTRIC

ACCOUNT 332 RESERVOIRS, DAMS AND WATERWAYS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1906-2019			EXPERIENCE BAND 1906-2019			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	8,995,949	3,539	0.0004	0.9996	91.37	
80.5	8,992,258		0.0000	1.0000	91.33	
81.5	8,990,121	1,176	0.0001	0.9999	91.33	
82.5	8,929,591		0.0000	1.0000	91.32	
83.5	8,929,591		0.0000	1.0000	91.32	
84.5	8,929,591		0.0000	1.0000	91.32	
85.5	8,925,818		0.0000	1.0000	91.32	
86.5	8,925,494		0.0000	1.0000	91.32	
87.5	8,919,258	12,545	0.0014	0.9986	91.32	
88.5	8,595,443	3,033	0.0004	0.9996	91.19	
89.5	8,588,726		0.0000	1.0000	91.16	
90.5	8,588,692		0.0000	1.0000	91.16	
91.5	8,587,991	5,874	0.0007	0.9993	91.16	
92.5	8,545,824	1,130	0.0001	0.9999	91.10	
93.5	8,541,660	9,892	0.0012	0.9988	91.09	
94.5	3,587,891		0.0000	1.0000	90.98	
95.5	2,825,605		0.0000	1.0000	90.98	
96.5	2,825,121		0.0000	1.0000	90.98	
97.5	2,816,102		0.0000	1.0000	90.98	
98.5	2,815,744		0.0000	1.0000	90.98	
99.5	2,815,564	5,121	0.0018	0.9982	90.98	
100.5	2,810,443		0.0000	1.0000	90.82	
101.5	2,803,594		0.0000	1.0000	90.82	
102.5	2,803,594		0.0000	1.0000	90.82	
103.5	2,801,572		0.0000	1.0000	90.82	
104.5	2,801,572		0.0000	1.0000	90.82	
105.5	2,801,572		0.0000	1.0000	90.82	
106.5					90.82	

PORTLAND GENERAL ELECTRIC

ACCOUNT 332 RESERVOIRS, DAMS AND WATERWAYS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1913-2019

EXPERIENCE BAND 1980-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	327,125,040		0.0000	1.0000	100.00
0.5	297,946,719	8,790	0.0000	1.0000	100.00
1.5	294,554,528	12,000	0.0000	1.0000	100.00
2.5	283,295,340	58,903	0.0002	0.9998	99.99
3.5	279,270,188	82,885	0.0003	0.9997	99.97
4.5	223,438,671	63,863	0.0003	0.9997	99.94
5.5	219,121,313	30,683	0.0001	0.9999	99.91
6.5	208,663,714	22,639	0.0001	0.9999	99.90
7.5	182,787,197	4,174	0.0000	1.0000	99.89
8.5	174,936,696	13,530	0.0001	0.9999	99.89
9.5	96,871,503	229,262	0.0024	0.9976	99.88
10.5	96,046,608	6,207	0.0001	0.9999	99.64
11.5	95,419,091	357,517	0.0037	0.9963	99.64
12.5	64,230,906	84,481	0.0013	0.9987	99.26
13.5	61,240,340	270	0.0000	1.0000	99.13
14.5	63,008,856	318,027	0.0050	0.9950	99.13
15.5	59,411,460	3,508	0.0001	0.9999	98.63
16.5	95,034,296	14,948	0.0002	0.9998	98.63
17.5	93,896,836	18,530	0.0002	0.9998	98.61
18.5	78,063,545	716	0.0000	1.0000	98.59
19.5	77,609,780	649	0.0000	1.0000	98.59
20.5	76,670,496	6,904	0.0001	0.9999	98.59
21.5	75,225,412	10,505	0.0001	0.9999	98.58
22.5	97,795,976	225,783	0.0023	0.9977	98.57
23.5	95,602,572	37,786	0.0004	0.9996	98.34
24.5	95,299,744	13,225	0.0001	0.9999	98.30
25.5	97,047,504	50	0.0000	1.0000	98.29
26.5	98,080,292	27,602	0.0003	0.9997	98.29
27.5	90,744,184	7,293	0.0001	0.9999	98.26
28.5	88,838,468	34,271	0.0004	0.9996	98.25
29.5	88,248,383	260,462	0.0030	0.9970	98.21
30.5	86,716,621	43,233	0.0005	0.9995	97.92
31.5	87,258,409	293,867	0.0034	0.9966	97.87
32.5	86,449,967	16,066	0.0002	0.9998	97.54
33.5	85,484,896	984,822	0.0115	0.9885	97.53
34.5	81,729,846	36,052	0.0004	0.9996	96.40
35.5	81,618,966	60,969	0.0007	0.9993	96.36
36.5	81,615,613	43,893	0.0005	0.9995	96.29
37.5	81,532,219	15,443	0.0002	0.9998	96.24
38.5	81,435,841	30,294	0.0004	0.9996	96.22

PORTLAND GENERAL ELECTRIC

ACCOUNT 332 RESERVOIRS, DAMS AND WATERWAYS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1913-2019			EXPERIENCE BAND 1980-2019		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	68,740,294	54,198	0.0008	0.9992	96.18
40.5	68,333,945	15,576	0.0002	0.9998	96.11
41.5	66,902,552	12,040	0.0002	0.9998	96.08
42.5	66,724,629	43,125	0.0006	0.9994	96.07
43.5	66,478,690	39,197	0.0006	0.9994	96.01
44.5	65,902,025	29,644	0.0004	0.9996	95.95
45.5	62,055,524	26,973	0.0004	0.9996	95.91
46.5	61,289,972	643,444	0.0105	0.9895	95.86
47.5	60,604,083	7,456	0.0001	0.9999	94.86
48.5	60,873,783	5,931	0.0001	0.9999	94.85
49.5	60,655,602	528	0.0000	1.0000	94.84
50.5	60,664,827	18,721	0.0003	0.9997	94.84
51.5	60,389,179	954	0.0000	1.0000	94.81
52.5	59,527,054	26,553	0.0004	0.9996	94.81
53.5	59,251,240	118,508	0.0020	0.9980	94.76
54.5	60,220,545	102,516	0.0017	0.9983	94.57
55.5	60,072,004	49,799	0.0008	0.9992	94.41
56.5	35,758,168	1,593	0.0000	1.0000	94.33
57.5	35,304,366	977	0.0000	1.0000	94.33
58.5	35,138,387	56,246	0.0016	0.9984	94.33
59.5	35,065,598	42,452	0.0012	0.9988	94.18
60.5	34,024,365	21,107	0.0006	0.9994	94.06
61.5	34,003,253	222	0.0000	1.0000	94.00
62.5	11,216,172	303	0.0000	1.0000	94.00
63.5	11,173,091	3	0.0000	1.0000	94.00
64.5	11,090,627	2,303	0.0002	0.9998	94.00
65.5	7,185,417	172	0.0000	1.0000	93.98
66.5	9,834,642	10,896	0.0011	0.9989	93.98
67.5	9,521,530		0.0000	1.0000	93.87
68.5	9,483,584	19,299	0.0020	0.9980	93.87
69.5	9,459,698	257	0.0000	1.0000	93.68
70.5	9,438,552		0.0000	1.0000	93.68
71.5	9,438,473		0.0000	1.0000	93.68
72.5	9,419,026	60	0.0000	1.0000	93.68
73.5	9,418,443	13	0.0000	1.0000	93.68
74.5	9,418,243	1,350	0.0001	0.9999	93.68
75.5	9,416,894	47,513	0.0050	0.9950	93.67
76.5	9,037,102		0.0000	1.0000	93.19
77.5	9,031,994		0.0000	1.0000	93.19
78.5	9,031,609	1,725	0.0002	0.9998	93.19

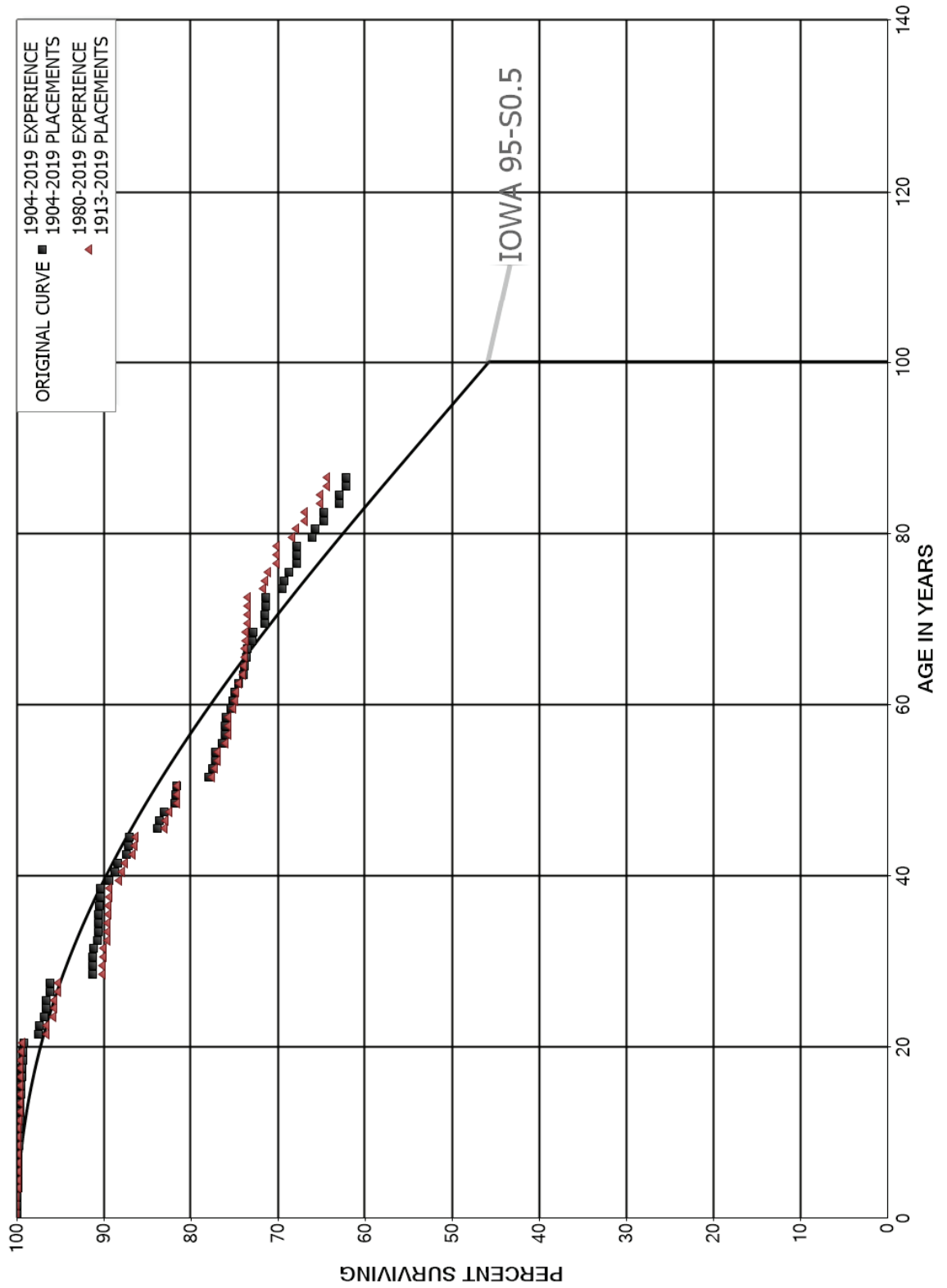
PORTLAND GENERAL ELECTRIC

ACCOUNT 332 RESERVOIRS, DAMS AND WATERWAYS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1913-2019			EXPERIENCE BAND 1980-2019			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	8,995,949	3,539	0.0004	0.9996	93.18	
80.5	8,992,258		0.0000	1.0000	93.14	
81.5	8,990,121	1,176	0.0001	0.9999	93.14	
82.5	8,929,591		0.0000	1.0000	93.13	
83.5	8,929,591		0.0000	1.0000	93.13	
84.5	8,929,591		0.0000	1.0000	93.13	
85.5	8,925,818		0.0000	1.0000	93.13	
86.5	8,925,494		0.0000	1.0000	93.13	
87.5	8,919,258	12,545	0.0014	0.9986	93.13	
88.5	8,595,443	3,033	0.0004	0.9996	93.00	
89.5	8,588,726		0.0000	1.0000	92.96	
90.5	8,588,692		0.0000	1.0000	92.96	
91.5	8,587,991	5,874	0.0007	0.9993	92.96	
92.5	8,545,824	1,130	0.0001	0.9999	92.90	
93.5	8,541,660	9,892	0.0012	0.9988	92.89	
94.5	3,587,891		0.0000	1.0000	92.78	
95.5	2,825,605		0.0000	1.0000	92.78	
96.5	2,825,121		0.0000	1.0000	92.78	
97.5	2,816,102		0.0000	1.0000	92.78	
98.5	2,815,744		0.0000	1.0000	92.78	
99.5	2,815,564	5,121	0.0018	0.9982	92.78	
100.5	2,810,443		0.0000	1.0000	92.61	
101.5	2,803,594		0.0000	1.0000	92.61	
102.5	2,803,594		0.0000	1.0000	92.61	
103.5	2,801,572		0.0000	1.0000	92.61	
104.5	2,801,572		0.0000	1.0000	92.61	
105.5	2,801,572		0.0000	1.0000	92.61	
106.5					92.61	

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



PORTLAND GENERAL ELECTRIC

ACCOUNT 333 WATER WHEELS, TURBINES AND GENERATORS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1904-2019			EXPERIENCE BAND 1904-2019			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
0.0	91,091,798	15	0.0000	1.0000	100.00	
0.5	88,134,657	29,713	0.0003	0.9997	100.00	
1.5	81,194,028	38,906	0.0005	0.9995	99.97	
2.5	81,022,521	98,790	0.0012	0.9988	99.92	
3.5	72,746,814	3,039	0.0000	1.0000	99.80	
4.5	68,886,895	2,350	0.0000	1.0000	99.79	
5.5	63,229,708	2,410	0.0000	1.0000	99.79	
6.5	62,455,050	824	0.0000	1.0000	99.79	
7.5	56,815,053	6,177	0.0001	0.9999	99.78	
8.5	56,450,709	6,838	0.0001	0.9999	99.77	
9.5	56,136,729	23,928	0.0004	0.9996	99.76	
10.5	55,424,330	50,563	0.0009	0.9991	99.72	
11.5	54,251,817	23,776	0.0004	0.9996	99.63	
12.5	52,245,232	8,097	0.0002	0.9998	99.58	
13.5	51,828,969	10,585	0.0002	0.9998	99.57	
14.5	50,084,080	47,379	0.0009	0.9991	99.55	
15.5	45,858,647	11,646	0.0003	0.9997	99.45	
16.5	45,047,870	24,286	0.0005	0.9995	99.43	
17.5	37,976,090	14,464	0.0004	0.9996	99.37	
18.5	35,753,515	7,569	0.0002	0.9998	99.34	
19.5	34,714,279	65,229	0.0019	0.9981	99.32	
20.5	33,978,112	566,920	0.0167	0.9833	99.13	
21.5	32,666,021	11,335	0.0003	0.9997	97.48	
22.5	31,701,345	211,567	0.0067	0.9933	97.44	
23.5	28,184,002	44,502	0.0016	0.9984	96.79	
24.5	27,944,950	6,143	0.0002	0.9998	96.64	
25.5	27,716,397	126,778	0.0046	0.9954	96.62	
26.5	27,054,124	13,437	0.0005	0.9995	96.18	
27.5	26,596,087	1,329,511	0.0500	0.9500	96.13	
28.5	24,190,612	12,060	0.0005	0.9995	91.32	
29.5	24,044,826	11,966	0.0005	0.9995	91.28	
30.5	22,281,980	15,710	0.0007	0.9993	91.23	
31.5	22,243,561	120,890	0.0054	0.9946	91.17	
32.5	21,332,718	7,530	0.0004	0.9996	90.67	
33.5	21,219,194	10,812	0.0005	0.9995	90.64	
34.5	21,191,973	6,698	0.0003	0.9997	90.59	
35.5	21,162,918	6,280	0.0003	0.9997	90.56	
36.5	21,144,538	29,289	0.0014	0.9986	90.54	
37.5	21,059,465	440	0.0000	1.0000	90.41	
38.5	21,055,634	244,438	0.0116	0.9884	90.41	

PORTLAND GENERAL ELECTRIC

ACCOUNT 333 WATER WHEELS, TURBINES AND GENERATORS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1904-2019			EXPERIENCE BAND 1904-2019		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	18,410,899	119,759	0.0065	0.9935	89.36
40.5	18,290,365	79,397	0.0043	0.9957	88.78
41.5	18,197,945	203,439	0.0112	0.9888	88.39
42.5	17,994,466	50,498	0.0028	0.9972	87.41
43.5	17,941,958	25,774	0.0014	0.9986	87.16
44.5	17,763,668	648,561	0.0365	0.9635	87.04
45.5	15,786,516	54,649	0.0035	0.9965	83.86
46.5	15,527,250	92,673	0.0060	0.9940	83.57
47.5	15,425,174	236,423	0.0153	0.9847	83.07
48.5	15,182,463	13,220	0.0009	0.9991	81.80
49.5	15,154,565	23,525	0.0016	0.9984	81.72
50.5	15,110,722	684,810	0.0453	0.9547	81.60
51.5	14,380,084	64,400	0.0045	0.9955	77.90
52.5	14,309,090	64,534	0.0045	0.9955	77.55
53.5	14,214,338	7,426	0.0005	0.9995	77.20
54.5	14,206,497	139,789	0.0098	0.9902	77.16
55.5	13,899,139	67,862	0.0049	0.9951	76.40
56.5	10,769,635	1,509	0.0001	0.9999	76.03
57.5	10,735,832	9,030	0.0008	0.9992	76.02
58.5	10,718,966	74,706	0.0070	0.9930	75.95
59.5	10,638,474	33,980	0.0032	0.9968	75.42
60.5	10,554,355	41,085	0.0039	0.9961	75.18
61.5	10,512,748	58,286	0.0055	0.9945	74.89
62.5	3,757,247	24,032	0.0064	0.9936	74.48
63.5	3,732,388	10,176	0.0027	0.9973	74.00
64.5	3,712,738	7,753	0.0021	0.9979	73.80
65.5	3,140,252	4,610	0.0015	0.9985	73.64
66.5	3,127,012	23,475	0.0075	0.9925	73.54
67.5	1,625,766	3,033	0.0019	0.9981	72.98
68.5	1,341,189	23,932	0.0178	0.9822	72.85
69.5	1,317,257	969	0.0007	0.9993	71.55
70.5	1,287,937	2,187	0.0017	0.9983	71.49
71.5	1,285,750	196	0.0002	0.9998	71.37
72.5	1,285,553	33,490	0.0261	0.9739	71.36
73.5	1,252,063	3,073	0.0025	0.9975	69.50
74.5	1,248,763	10,039	0.0080	0.9920	69.33
75.5	1,238,724	16,560	0.0134	0.9866	68.78
76.5	1,222,164		0.0000	1.0000	67.86
77.5	1,222,164		0.0000	1.0000	67.86
78.5	1,222,164	32,202	0.0263	0.9737	67.86

PORTLAND GENERAL ELECTRIC

ACCOUNT 333 WATER WHEELS, TURBINES AND GENERATORS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1904-2019			EXPERIENCE BAND 1904-2019			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	1,189,962	6,262	0.0053	0.9947	66.07	
80.5	1,183,700	17,790	0.0150	0.9850	65.72	
81.5	1,165,911		0.0000	1.0000	64.73	
82.5	1,165,849	31,409	0.0269	0.9731	64.73	
83.5	1,134,440		0.0000	1.0000	62.99	
84.5	1,134,440	13,791	0.0122	0.9878	62.99	
85.5	1,119,455		0.0000	1.0000	62.22	
86.5	997,385		0.0000	1.0000	62.22	
87.5	997,385		0.0000	1.0000	62.22	
88.5	843,147		0.0000	1.0000	62.22	
89.5	843,147		0.0000	1.0000	62.22	
90.5	842,934		0.0000	1.0000	62.22	
91.5	838,611		0.0000	1.0000	62.22	
92.5	793,990		0.0000	1.0000	62.22	
93.5	793,812		0.0000	1.0000	62.22	
94.5	580,070		0.0000	1.0000	62.22	
95.5	464,720		0.0000	1.0000	62.22	
96.5	464,720		0.0000	1.0000	62.22	
97.5	452,098		0.0000	1.0000	62.22	
98.5	452,098		0.0000	1.0000	62.22	
99.5	439,348		0.0000	1.0000	62.22	
100.5	439,348		0.0000	1.0000	62.22	
101.5	439,348		0.0000	1.0000	62.22	
102.5	439,348		0.0000	1.0000	62.22	
103.5	439,348		0.0000	1.0000	62.22	
104.5	439,348		0.0000	1.0000	62.22	
105.5	439,348		0.0000	1.0000	62.22	
106.5					62.22	

PORTLAND GENERAL ELECTRIC

ACCOUNT 333 WATER WHEELS, TURBINES AND GENERATORS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1913-2019

EXPERIENCE BAND 1980-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	69,154,663		0.0000	1.0000	100.00
0.5	66,197,537	29,458	0.0004	0.9996	100.00
1.5	59,276,665	38,722	0.0007	0.9993	99.96
2.5	59,105,343	98,198	0.0017	0.9983	99.89
3.5	50,830,227	2,469	0.0000	1.0000	99.72
4.5	47,122,854		0.0000	1.0000	99.72
5.5	41,468,017		0.0000	1.0000	99.72
6.5	41,020,968		0.0000	1.0000	99.72
7.5	35,424,881	1,721	0.0000	1.0000	99.72
8.5	35,073,074	2,576	0.0001	0.9999	99.71
9.5	34,768,398		0.0000	1.0000	99.71
10.5	34,087,871	48,585	0.0014	0.9986	99.71
11.5	32,999,146	18,713	0.0006	0.9994	99.57
12.5	31,006,302		0.0000	1.0000	99.51
13.5	30,617,767		0.0000	1.0000	99.51
14.5	28,884,591		0.0000	1.0000	99.51
15.5	24,865,675	1,352	0.0001	0.9999	99.51
16.5	30,717,862	15,410	0.0005	0.9995	99.50
17.5	23,688,027		0.0000	1.0000	99.45
18.5	21,487,651	1,101	0.0001	0.9999	99.45
19.5	20,460,708	44,634	0.0022	0.9978	99.45
20.5	19,820,970	541,746	0.0273	0.9727	99.23
21.5	18,555,238	5,184	0.0003	0.9997	96.52
22.5	26,815,541	206,293	0.0077	0.9923	96.49
23.5	23,304,247	28,981	0.0012	0.9988	95.75
24.5	23,107,152		0.0000	1.0000	95.63
25.5	23,464,991	105,711	0.0045	0.9955	95.63
26.5	22,877,526		0.0000	1.0000	95.20
27.5	24,237,577	1,321,091	0.0545	0.9455	95.20
28.5	22,161,624		0.0000	1.0000	90.01
29.5	22,028,021	572	0.0000	1.0000	90.01
30.5	20,331,797	9,860	0.0005	0.9995	90.01
31.5	20,299,227	113,201	0.0056	0.9944	89.96
32.5	19,396,074	738	0.0000	1.0000	89.46
33.5	19,289,342		0.0000	1.0000	89.46
34.5	19,275,047	4,896	0.0003	0.9997	89.46
35.5	19,247,794	641	0.0000	1.0000	89.44
36.5	19,235,053	22,815	0.0012	0.9988	89.43
37.5	19,156,455		0.0000	1.0000	89.33
38.5	19,153,064	240,391	0.0126	0.9874	89.33

PORTLAND GENERAL ELECTRIC

ACCOUNT 333 WATER WHEELS, TURBINES AND GENERATORS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1913-2019			EXPERIENCE BAND 1980-2019		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	16,512,376	62,275	0.0038	0.9962	88.21
40.5	16,449,326	61,667	0.0037	0.9963	87.87
41.5	16,374,636	171,670	0.0105	0.9895	87.54
42.5	16,202,994	38,288	0.0024	0.9976	86.63
43.5	16,162,697	17,764	0.0011	0.9989	86.42
44.5	15,992,418	636,278	0.0398	0.9602	86.33
45.5	14,027,548	1,117	0.0001	0.9999	82.89
46.5	13,821,814	78,794	0.0057	0.9943	82.89
47.5	13,733,618	157,000	0.0114	0.9886	82.41
48.5	13,848,465		0.0000	1.0000	81.47
49.5	13,833,787		0.0000	1.0000	81.47
50.5	13,813,772	676,343	0.0490	0.9510	81.47
51.5	13,107,290	57,822	0.0044	0.9956	77.48
52.5	13,087,494	59,696	0.0046	0.9954	77.14
53.5	12,997,757		0.0000	1.0000	76.79
54.5	13,249,076	137,188	0.0104	0.9896	76.79
55.5	12,972,763	59,092	0.0046	0.9954	75.99
56.5	9,853,223		0.0000	1.0000	75.65
57.5	9,964,003	5,030	0.0005	0.9995	75.65
58.5	9,951,137	72,308	0.0073	0.9927	75.61
59.5	9,885,793	23,094	0.0023	0.9977	75.06
60.5	9,812,559	14,236	0.0015	0.9985	74.88
61.5	9,797,801	50,922	0.0052	0.9948	74.78
62.5	3,049,664	19,233	0.0063	0.9937	74.39
63.5	3,029,603	4,355	0.0014	0.9986	73.92
64.5	3,015,774	5,206	0.0017	0.9983	73.81
65.5	2,445,835	377	0.0002	0.9998	73.68
66.5	3,073,119	520	0.0002	0.9998	73.67
67.5	1,594,828		0.0000	1.0000	73.66
68.5	1,313,284	4,266	0.0032	0.9968	73.66
69.5	1,309,018	725	0.0006	0.9994	73.42
70.5	1,279,942		0.0000	1.0000	73.38
71.5	1,279,942		0.0000	1.0000	73.38
72.5	1,279,942	30,647	0.0239	0.9761	73.38
73.5	1,249,295	3,073	0.0025	0.9975	71.62
74.5	1,245,995	7,270	0.0058	0.9942	71.45
75.5	1,238,724	16,560	0.0134	0.9866	71.03
76.5	1,222,164		0.0000	1.0000	70.08
77.5	1,222,164		0.0000	1.0000	70.08
78.5	1,222,164	32,202	0.0263	0.9737	70.08

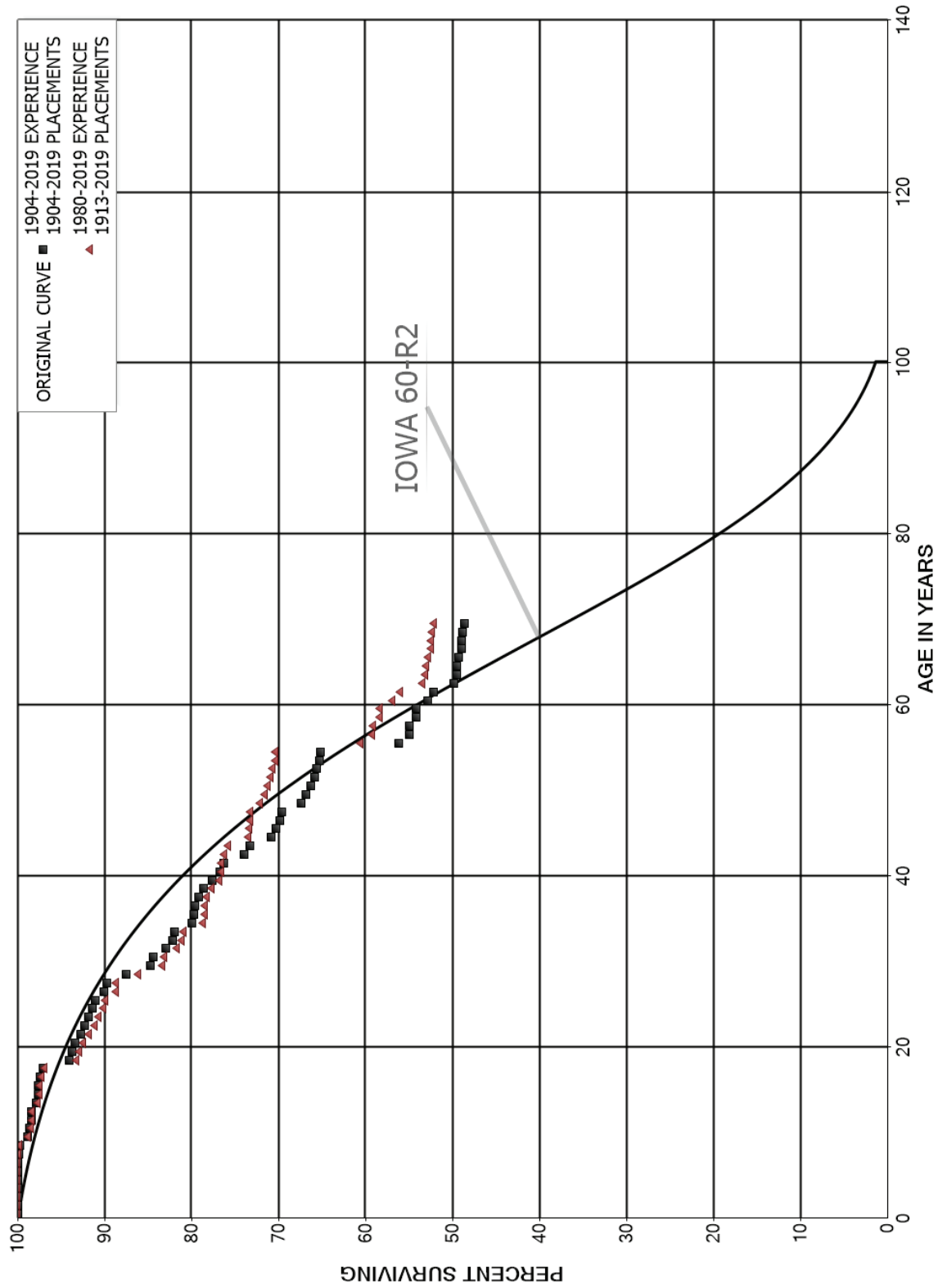
PORTLAND GENERAL ELECTRIC

ACCOUNT 333 WATER WHEELS, TURBINES AND GENERATORS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1913-2019			EXPERIENCE BAND 1980-2019			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	1,189,962	6,262	0.0053	0.9947	68.23	
80.5	1,183,700	17,790	0.0150	0.9850	67.88	
81.5	1,165,911		0.0000	1.0000	66.86	
82.5	1,165,849	31,409	0.0269	0.9731	66.86	
83.5	1,134,440		0.0000	1.0000	65.05	
84.5	1,134,440	13,791	0.0122	0.9878	65.05	
85.5	1,119,455		0.0000	1.0000	64.26	
86.5	997,385		0.0000	1.0000	64.26	
87.5	997,385		0.0000	1.0000	64.26	
88.5	843,147		0.0000	1.0000	64.26	
89.5	843,147		0.0000	1.0000	64.26	
90.5	842,934		0.0000	1.0000	64.26	
91.5	838,611		0.0000	1.0000	64.26	
92.5	793,990		0.0000	1.0000	64.26	
93.5	793,812		0.0000	1.0000	64.26	
94.5	580,070		0.0000	1.0000	64.26	
95.5	464,720		0.0000	1.0000	64.26	
96.5	464,720		0.0000	1.0000	64.26	
97.5	452,098		0.0000	1.0000	64.26	
98.5	452,098		0.0000	1.0000	64.26	
99.5	439,348		0.0000	1.0000	64.26	
100.5	439,348		0.0000	1.0000	64.26	
101.5	439,348		0.0000	1.0000	64.26	
102.5	439,348		0.0000	1.0000	64.26	
103.5	439,348		0.0000	1.0000	64.26	
104.5	439,348		0.0000	1.0000	64.26	
105.5	439,348		0.0000	1.0000	64.26	
106.5					64.26	

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



PORTLAND GENERAL ELECTRIC

ACCOUNT 334 ACCESSORY ELECTRIC EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1904-2019

EXPERIENCE BAND 1904-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	37,562,322	9,127	0.0002	0.9998	100.00
0.5	36,856,026	1,529	0.0000	1.0000	99.98
1.5	24,759,616	8,121	0.0003	0.9997	99.97
2.5	24,442,686	1,473	0.0001	0.9999	99.94
3.5	24,415,287	2,401	0.0001	0.9999	99.93
4.5	23,165,120	1,970	0.0001	0.9999	99.92
5.5	22,766,292	2,943	0.0001	0.9999	99.91
6.5	22,028,969	22,645	0.0010	0.9990	99.90
7.5	21,498,256	20,177	0.0009	0.9991	99.80
8.5	19,000,638	174,003	0.0092	0.9908	99.71
9.5	18,488,895	43,430	0.0023	0.9977	98.79
10.5	16,443,577	25,958	0.0016	0.9984	98.56
11.5	16,073,052	4,821	0.0003	0.9997	98.40
12.5	12,302,588	69,506	0.0056	0.9944	98.37
13.5	12,209,478	24,064	0.0020	0.9980	97.82
14.5	12,216,094	5,392	0.0004	0.9996	97.63
15.5	12,079,114	25,798	0.0021	0.9979	97.58
16.5	11,214,712	33,368	0.0030	0.9970	97.37
17.5	11,112,050	347,037	0.0312	0.9688	97.09
18.5	9,240,894	29,299	0.0032	0.9968	94.05
19.5	9,211,550	32,652	0.0035	0.9965	93.75
20.5	9,047,232	63,607	0.0070	0.9930	93.42
21.5	8,699,051	48,386	0.0056	0.9944	92.77
22.5	7,807,449	35,517	0.0045	0.9955	92.25
23.5	5,572,466	29,246	0.0052	0.9948	91.83
24.5	5,530,364	18,209	0.0033	0.9967	91.35
25.5	5,505,720	61,327	0.0111	0.9889	91.05
26.5	4,868,436	14,130	0.0029	0.9971	90.03
27.5	4,537,319	113,210	0.0250	0.9750	89.77
28.5	3,981,215	126,361	0.0317	0.9683	87.53
29.5	3,827,573	13,798	0.0036	0.9964	84.75
30.5	3,367,466	57,812	0.0172	0.9828	84.45
31.5	3,290,111	31,684	0.0096	0.9904	83.00
32.5	3,216,758	10,137	0.0032	0.9968	82.20
33.5	3,121,272	76,128	0.0244	0.9756	81.94
34.5	2,930,807	9,064	0.0031	0.9969	79.94
35.5	2,860,276	4,590	0.0016	0.9984	79.69
36.5	2,850,466	12,505	0.0044	0.9956	79.57
37.5	2,560,114	20,891	0.0082	0.9918	79.22
38.5	2,491,747	30,129	0.0121	0.9879	78.57

PORTLAND GENERAL ELECTRIC

ACCOUNT 334 ACCESSORY ELECTRIC EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1904-2019

EXPERIENCE BAND 1904-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	2,356,069	27,347	0.0116	0.9884	77.62
40.5	2,326,082	14,326	0.0062	0.9938	76.72
41.5	2,310,896	67,861	0.0294	0.9706	76.25
42.5	2,241,145	22,726	0.0101	0.9899	74.01
43.5	2,216,944	72,272	0.0326	0.9674	73.26
44.5	2,143,124	16,217	0.0076	0.9924	70.87
45.5	2,029,158	14,491	0.0071	0.9929	70.33
46.5	2,012,177	5,866	0.0029	0.9971	69.83
47.5	2,005,548	64,771	0.0323	0.9677	69.63
48.5	1,926,464	15,407	0.0080	0.9920	67.38
49.5	1,808,479	14,343	0.0079	0.9921	66.84
50.5	1,789,512	11,943	0.0067	0.9933	66.31
51.5	1,777,569	5,879	0.0033	0.9967	65.87
52.5	1,770,576	9,109	0.0051	0.9949	65.65
53.5	1,755,573	4,134	0.0024	0.9976	65.31
54.5	1,624,957	223,876	0.1378	0.8622	65.16
55.5	1,392,360	29,241	0.0210	0.9790	56.18
56.5	1,216,108	1,773	0.0015	0.9985	55.00
57.5	1,204,052	15,991	0.0133	0.9867	54.92
58.5	1,201,950	502	0.0004	0.9996	54.19
59.5	1,165,413	28,185	0.0242	0.9758	54.17
60.5	1,101,153	15,073	0.0137	0.9863	52.86
61.5	1,070,171	46,628	0.0436	0.9564	52.14
62.5	604,385	4,187	0.0069	0.9931	49.86
63.5	595,475	188	0.0003	0.9997	49.52
64.5	594,055	2,527	0.0043	0.9957	49.50
65.5	494,221	3,164	0.0064	0.9936	49.29
66.5	464,611	36	0.0001	0.9999	48.98
67.5	406,325	762	0.0019	0.9981	48.97
68.5	336,386	1,548	0.0046	0.9954	48.88
69.5	333,741		0.0000	1.0000	48.66
70.5	100,882	2,354	0.0233	0.9767	48.66
71.5	98,501	191	0.0019	0.9981	47.52
72.5	97,560	22,223	0.2278	0.7722	47.43
73.5	71,755	2,525	0.0352	0.9648	36.62
74.5	68,888		0.0000	1.0000	35.34
75.5	68,888	308	0.0045	0.9955	35.34
76.5	66,706		0.0000	1.0000	35.18
77.5	66,706		0.0000	1.0000	35.18
78.5	65,203		0.0000	1.0000	35.18

PORTLAND GENERAL ELECTRIC

ACCOUNT 334 ACCESSORY ELECTRIC EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1904-2019			EXPERIENCE BAND 1904-2019			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	63,540	160	0.0025	0.9975	35.18	
80.5	62,990	498	0.0079	0.9921	35.09	
81.5	62,491		0.0000	1.0000	34.81	
82.5	62,446		0.0000	1.0000	34.81	
83.5	62,122	22	0.0003	0.9997	34.81	
84.5	61,382		0.0000	1.0000	34.80	
85.5	59,071		0.0000	1.0000	34.80	
86.5	54,042	4,628	0.0856	0.9144	34.80	
87.5	49,414	941	0.0190	0.9810	31.82	
88.5	43,381	1,123	0.0259	0.9741	31.21	
89.5	42,218		0.0000	1.0000	30.41	
90.5	42,218		0.0000	1.0000	30.41	
91.5	42,116		0.0000	1.0000	30.41	
92.5	41,208		0.0000	1.0000	30.41	
93.5	41,039	3,245	0.0791	0.9209	30.41	
94.5	25,444		0.0000	1.0000	28.00	
95.5	20,524		0.0000	1.0000	28.00	
96.5	20,408		0.0000	1.0000	28.00	
97.5	19,514		0.0000	1.0000	28.00	
98.5	19,514		0.0000	1.0000	28.00	
99.5	18,755		0.0000	1.0000	28.00	
100.5	18,755		0.0000	1.0000	28.00	
101.5	18,755		0.0000	1.0000	28.00	
102.5	18,755		0.0000	1.0000	28.00	
103.5	18,755		0.0000	1.0000	28.00	
104.5	18,755		0.0000	1.0000	28.00	
105.5	18,755	3	0.0002	0.9998	28.00	
106.5					28.00	

PORTLAND GENERAL ELECTRIC

ACCOUNT 334 ACCESSORY ELECTRIC EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1913-2019

EXPERIENCE BAND 1980-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	34,297,144	8,639	0.0003	0.9997	100.00
0.5	33,607,921	505	0.0000	1.0000	99.97
1.5	21,545,303	7,034	0.0003	0.9997	99.97
2.5	21,235,130		0.0000	1.0000	99.94
3.5	21,210,773		0.0000	1.0000	99.94
4.5	19,965,094	1	0.0000	1.0000	99.94
5.5	19,574,827	545	0.0000	1.0000	99.94
6.5	18,839,903	20,414	0.0011	0.9989	99.94
7.5	18,318,587	16,828	0.0009	0.9991	99.83
8.5	15,837,240	169,011	0.0107	0.9893	99.74
9.5	15,457,005	37,502	0.0024	0.9976	98.67
10.5	13,446,863	22,004	0.0016	0.9984	98.43
11.5	13,084,021	656	0.0001	0.9999	98.27
12.5	9,326,577	64,093	0.0069	0.9931	98.27
13.5	9,243,430	17,585	0.0019	0.9981	97.59
14.5	9,341,907	105	0.0000	1.0000	97.41
15.5	9,268,699	21,000	0.0023	0.9977	97.41
16.5	9,014,783	31,203	0.0035	0.9965	97.19
17.5	8,931,227	343,356	0.0384	0.9616	96.85
18.5	7,070,450	25,716	0.0036	0.9964	93.13
19.5	7,074,594	28,284	0.0040	0.9960	92.79
20.5	6,942,943	55,527	0.0080	0.9920	92.42
21.5	6,617,036	46,324	0.0070	0.9930	91.68
22.5	6,501,559	33,089	0.0051	0.9949	91.04
23.5	4,276,800	23,202	0.0054	0.9946	90.57
24.5	4,251,420	12,299	0.0029	0.9971	90.08
25.5	4,429,355	57,806	0.0131	0.9869	89.82
26.5	3,814,929	1,226	0.0003	0.9997	88.65
27.5	3,756,657	106,969	0.0285	0.9715	88.62
28.5	3,306,189	108,492	0.0328	0.9672	86.10
29.5	3,178,475	6,951	0.0022	0.9978	83.27
30.5	2,972,867	53,009	0.0178	0.9822	83.09
31.5	2,913,859	20,137	0.0069	0.9931	81.61
32.5	2,854,692	7,317	0.0026	0.9974	81.04
33.5	2,763,474	74,040	0.0268	0.9732	80.84
34.5	2,575,448	7,260	0.0028	0.9972	78.67
35.5	2,506,789	89	0.0000	1.0000	78.45
36.5	2,506,312	9,300	0.0037	0.9963	78.44
37.5	2,221,498	16,341	0.0074	0.9926	78.15
38.5	2,157,819	24,916	0.0115	0.9885	77.58

PORTLAND GENERAL ELECTRIC

ACCOUNT 334 ACCESSORY ELECTRIC EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1913-2019			EXPERIENCE BAND 1980-2019			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	2,027,627	4,208	0.0021	0.9979	76.68	
40.5	2,021,171	975	0.0005	0.9995	76.52	
41.5	2,021,860	9,408	0.0047	0.9953	76.49	
42.5	2,010,562	10,424	0.0052	0.9948	76.13	
43.5	1,998,867	62,246	0.0311	0.9689	75.74	
44.5	1,937,924	3,777	0.0019	0.9981	73.38	
45.5	1,836,398	238	0.0001	0.9999	73.23	
46.5	1,833,736	2,294	0.0013	0.9987	73.23	
47.5	1,830,679	28,006	0.0153	0.9847	73.13	
48.5	1,796,127	13,347	0.0074	0.9926	72.02	
49.5	1,686,210	6,080	0.0036	0.9964	71.48	
50.5	1,677,142	9,488	0.0057	0.9943	71.22	
51.5	1,667,756	4,614	0.0028	0.9972	70.82	
52.5	1,663,125	7,402	0.0045	0.9955	70.62	
53.5	1,650,106	29	0.0000	1.0000	70.31	
54.5	1,552,487	216,301	0.1393	0.8607	70.31	
55.5	1,329,203	29,161	0.0219	0.9781	60.51	
56.5	1,155,809	1,657	0.0014	0.9986	59.18	
57.5	1,150,116	15,965	0.0139	0.9861	59.10	
58.5	1,150,338	502	0.0004	0.9996	58.28	
59.5	1,114,705	28,185	0.0253	0.9747	58.25	
60.5	1,050,478	15,073	0.0143	0.9857	56.78	
61.5	1,021,846	46,628	0.0456	0.9544	55.97	
62.5	556,060	4,187	0.0075	0.9925	53.41	
63.5	547,150	188	0.0003	0.9997	53.01	
64.5	545,729	2,527	0.0046	0.9954	52.99	
65.5	445,896	3,164	0.0071	0.9929	52.75	
66.5	464,611	36	0.0001	0.9999	52.37	
67.5	406,325	762	0.0019	0.9981	52.37	
68.5	336,386	1,548	0.0046	0.9954	52.27	
69.5	333,741		0.0000	1.0000	52.03	
70.5	100,882	2,354	0.0233	0.9767	52.03	
71.5	98,501	191	0.0019	0.9981	50.82	
72.5	97,560	22,223	0.2278	0.7722	50.72	
73.5	71,755	2,525	0.0352	0.9648	39.16	
74.5	68,888		0.0000	1.0000	37.79	
75.5	68,888	308	0.0045	0.9955	37.79	
76.5	66,706		0.0000	1.0000	37.62	
77.5	66,706		0.0000	1.0000	37.62	
78.5	65,203		0.0000	1.0000	37.62	

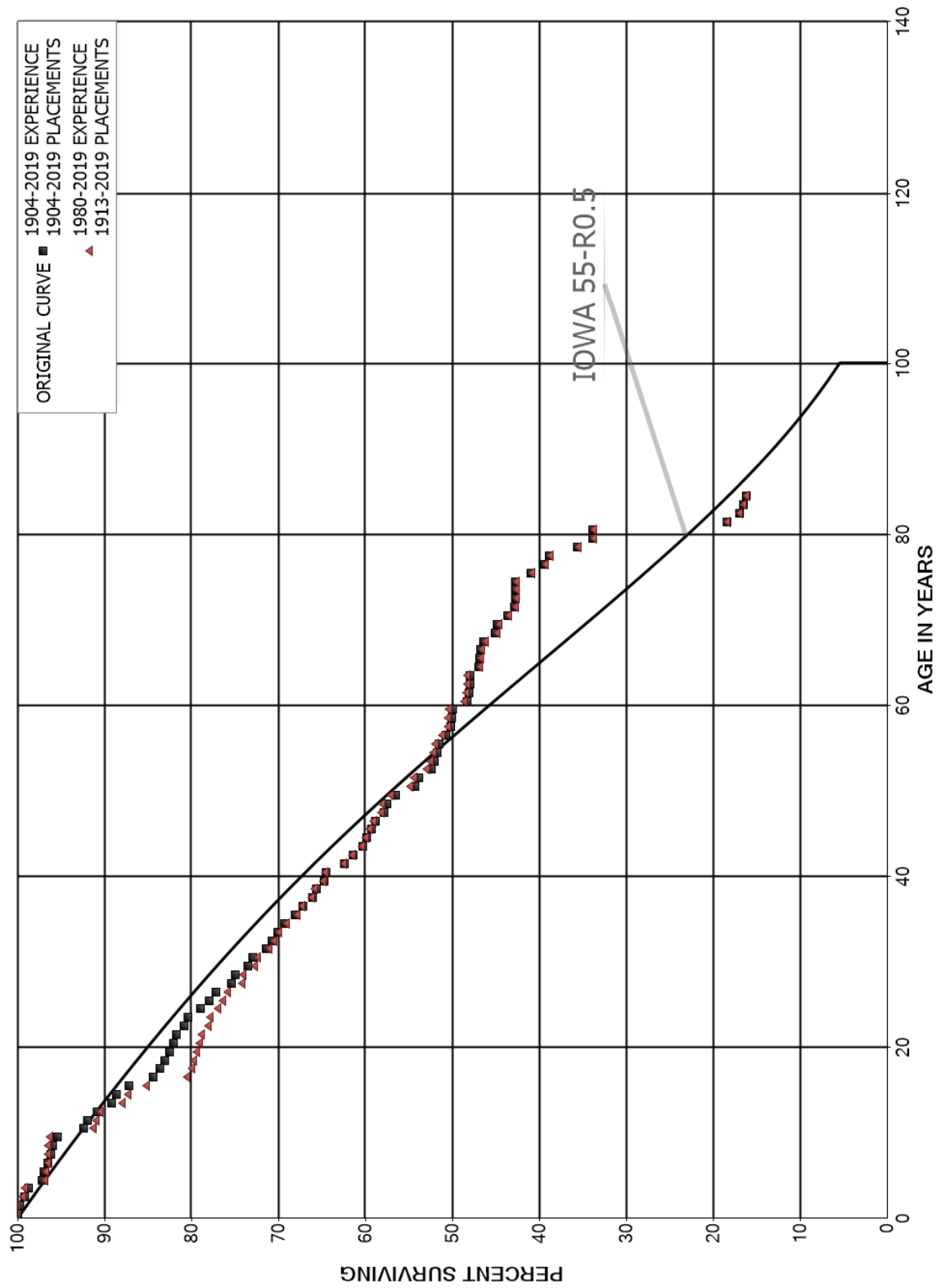
PORTLAND GENERAL ELECTRIC

ACCOUNT 334 ACCESSORY ELECTRIC EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1913-2019			EXPERIENCE BAND 1980-2019			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	63,540	160	0.0025	0.9975	37.62	
80.5	62,990	498	0.0079	0.9921	37.52	
81.5	62,491		0.0000	1.0000	37.23	
82.5	62,446		0.0000	1.0000	37.23	
83.5	62,122	22	0.0003	0.9997	37.23	
84.5	61,382		0.0000	1.0000	37.21	
85.5	59,071		0.0000	1.0000	37.21	
86.5	54,042	4,628	0.0856	0.9144	37.21	
87.5	49,414	941	0.0190	0.9810	34.03	
88.5	43,381	1,123	0.0259	0.9741	33.38	
89.5	42,218		0.0000	1.0000	32.51	
90.5	42,218		0.0000	1.0000	32.51	
91.5	42,116		0.0000	1.0000	32.51	
92.5	41,208		0.0000	1.0000	32.51	
93.5	41,039	3,245	0.0791	0.9209	32.51	
94.5	25,444		0.0000	1.0000	29.94	
95.5	20,524		0.0000	1.0000	29.94	
96.5	20,408		0.0000	1.0000	29.94	
97.5	19,514		0.0000	1.0000	29.94	
98.5	19,514		0.0000	1.0000	29.94	
99.5	18,755		0.0000	1.0000	29.94	
100.5	18,755		0.0000	1.0000	29.94	
101.5	18,755		0.0000	1.0000	29.94	
102.5	18,755		0.0000	1.0000	29.94	
103.5	18,755		0.0000	1.0000	29.94	
104.5	18,755		0.0000	1.0000	29.94	
105.5	18,755	3	0.0002	0.9998	29.94	
106.5					29.94	

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



PORTLAND GENERAL ELECTRIC

ACCOUNT 335 MISCELLANEOUS POWER PLANT EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1904-2019

EXPERIENCE BAND 1904-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	5,222,874	4,917	0.0009	0.9991	100.00
0.5	4,808,227	9,810	0.0020	0.9980	99.91
1.5	4,718,888	25,892	0.0055	0.9945	99.70
2.5	4,672,922	19,591	0.0042	0.9958	99.15
3.5	4,185,816	65,900	0.0157	0.9843	98.74
4.5	4,092,168	12,286	0.0030	0.9970	97.18
5.5	4,052,034	17,088	0.0042	0.9958	96.89
6.5	3,824,205	11,702	0.0031	0.9969	96.48
7.5	3,762,340	11,128	0.0030	0.9970	96.19
8.5	3,702,048	18,586	0.0050	0.9950	95.90
9.5	3,644,170	115,154	0.0316	0.9684	95.42
10.5	3,438,769	16,657	0.0048	0.9952	92.41
11.5	3,220,748	37,900	0.0118	0.9882	91.96
12.5	3,098,906	56,773	0.0183	0.9817	90.88
13.5	2,945,047	20,731	0.0070	0.9930	89.21
14.5	2,809,863	45,945	0.0164	0.9836	88.59
15.5	2,704,248	85,289	0.0315	0.9685	87.14
16.5	2,552,646	23,203	0.0091	0.9909	84.39
17.5	2,525,917	18,144	0.0072	0.9928	83.62
18.5	2,482,659	16,918	0.0068	0.9932	83.02
19.5	2,465,131	11,851	0.0048	0.9952	82.45
20.5	2,349,327	9,956	0.0042	0.9958	82.06
21.5	2,288,905	25,762	0.0113	0.9887	81.71
22.5	1,995,125	9,021	0.0045	0.9955	80.79
23.5	1,948,028	34,633	0.0178	0.9822	80.43
24.5	1,897,207	23,953	0.0126	0.9874	79.00
25.5	1,871,644	20,045	0.0107	0.9893	78.00
26.5	1,799,535	40,543	0.0225	0.9775	77.16
27.5	1,691,807	11,638	0.0069	0.9931	75.42
28.5	1,662,870	31,087	0.0187	0.9813	74.91
29.5	1,580,244	12,279	0.0078	0.9922	73.51
30.5	1,554,483	33,030	0.0212	0.9788	72.93
31.5	1,516,617	14,030	0.0093	0.9907	71.38
32.5	1,499,994	12,962	0.0086	0.9914	70.72
33.5	1,482,474	18,097	0.0122	0.9878	70.11
34.5	1,458,950	25,587	0.0175	0.9825	69.26
35.5	1,430,727	18,692	0.0131	0.9869	68.04
36.5	1,388,490	22,202	0.0160	0.9840	67.15
37.5	1,361,722	8,884	0.0065	0.9935	66.08
38.5	1,341,087	19,526	0.0146	0.9854	65.65

PORTLAND GENERAL ELECTRIC

ACCOUNT 335 MISCELLANEOUS POWER PLANT EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1904-2019			EXPERIENCE BAND 1904-2019			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	1,173,839	4,072	0.0035	0.9965	64.69	
40.5	1,160,902	37,079	0.0319	0.9681	64.47	
41.5	1,120,006	17,504	0.0156	0.9844	62.41	
42.5	1,101,200	20,243	0.0184	0.9816	61.43	
43.5	1,058,883	8,163	0.0077	0.9923	60.30	
44.5	1,038,833	9,566	0.0092	0.9908	59.84	
45.5	947,941	7,433	0.0078	0.9922	59.29	
46.5	937,293	15,031	0.0160	0.9840	58.82	
47.5	919,155	5,740	0.0062	0.9938	57.88	
48.5	912,919	15,407	0.0169	0.9831	57.52	
49.5	855,395	34,039	0.0398	0.9602	56.55	
50.5	821,299	6,975	0.0085	0.9915	54.30	
51.5	813,684	20,966	0.0258	0.9742	53.84	
52.5	788,351	6,098	0.0077	0.9923	52.45	
53.5	778,988	5,118	0.0066	0.9934	52.04	
54.5	751,364	2,918	0.0039	0.9961	51.70	
55.5	748,446	10,965	0.0146	0.9854	51.50	
56.5	458,561	5,453	0.0119	0.9881	50.75	
57.5	452,156	940	0.0021	0.9979	50.14	
58.5	449,182	720	0.0016	0.9984	50.04	
59.5	447,801	14,966	0.0334	0.9666	49.96	
60.5	431,201	1,696	0.0039	0.9961	48.29	
61.5	426,937	896	0.0021	0.9979	48.10	
62.5	53,155	54	0.0010	0.9990	48.00	
63.5	49,568	1,068	0.0216	0.9784	47.95	
64.5	48,500	66	0.0014	0.9986	46.92	
65.5	47,802	110	0.0023	0.9977	46.85	
66.5	47,621	357	0.0075	0.9925	46.74	
67.5	46,498	1,383	0.0297	0.9703	46.39	
68.5	45,074	210	0.0047	0.9953	45.02	
69.5	44,864	1,187	0.0264	0.9736	44.81	
70.5	43,474	734	0.0169	0.9831	43.62	
71.5	42,739	151	0.0035	0.9965	42.88	
72.5	42,517		0.0000	1.0000	42.73	
73.5	42,389	17	0.0004	0.9996	42.73	
74.5	42,332	1,691	0.0400	0.9600	42.71	
75.5	40,372	1,616	0.0400	0.9600	41.01	
76.5	38,756	528	0.0136	0.9864	39.37	
77.5	38,047	3,196	0.0840	0.9160	38.83	
78.5	34,851	1,662	0.0477	0.9523	35.57	

PORTLAND GENERAL ELECTRIC

ACCOUNT 335 MISCELLANEOUS POWER PLANT EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1904-2019			EXPERIENCE BAND 1904-2019			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	33,164	40	0.0012	0.9988	33.87	
80.5	33,064	15,045	0.4550	0.5450	33.83	
81.5	17,332	1,452	0.0838	0.9162	18.44	
82.5	15,880	322	0.0203	0.9797	16.89	
83.5	15,545	311	0.0200	0.9800	16.55	
84.5	15,179	404	0.0266	0.9734	16.22	
85.5	14,775	466	0.0315	0.9685	15.79	
86.5	14,309	45	0.0031	0.9969	15.29	
87.5	14,265	8	0.0005	0.9995	15.24	
88.5	14,257		0.0000	1.0000	15.23	
89.5	14,182		0.0000	1.0000	15.23	
90.5	14,182		0.0000	1.0000	15.23	
91.5	14,182		0.0000	1.0000	15.23	
92.5	14,182	8,272	0.5832	0.4168	15.23	
93.5	2,698		0.0000	1.0000	6.35	
94.5	1,216	1,098	0.9033	0.0967	6.35	
95.5	118		0.0000	1.0000	0.61	
96.5	118		0.0000	1.0000	0.61	
97.5	118		0.0000	1.0000	0.61	
98.5	118		0.0000	1.0000	0.61	
99.5	118		0.0000	1.0000	0.61	
100.5	118		0.0000	1.0000	0.61	
101.5	118		0.0000	1.0000	0.61	
102.5	118		0.0000	1.0000	0.61	
103.5	118		0.0000	1.0000	0.61	
104.5	118		0.0000	1.0000	0.61	
105.5	118		0.0000	1.0000	0.61	
106.5					0.61	

PORTLAND GENERAL ELECTRIC

ACCOUNT 335 MISCELLANEOUS POWER PLANT EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1913-2019

EXPERIENCE BAND 1980-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	3,197,546		0.0000	1.0000	100.00
0.5	2,825,998	1,905	0.0007	0.9993	100.00
1.5	2,761,677	17,765	0.0064	0.9936	99.93
2.5	2,749,155	6,374	0.0023	0.9977	99.29
3.5	2,303,390	54,746	0.0238	0.9762	99.06
4.5	2,251,530	907	0.0004	0.9996	96.71
5.5	2,234,852	5,750	0.0026	0.9974	96.67
6.5	2,036,496		0.0000	1.0000	96.42
7.5	1,993,182	58	0.0000	1.0000	96.42
8.5	1,978,967	5,125	0.0026	0.9974	96.41
9.5	1,950,561	100,353	0.0514	0.9486	96.16
10.5	1,781,398	6,761	0.0038	0.9962	91.22
11.5	1,590,067	7,441	0.0047	0.9953	90.87
12.5	1,527,728	43,337	0.0284	0.9716	90.45
13.5	1,417,722	10,667	0.0075	0.9925	87.88
14.5	1,349,930	33,335	0.0247	0.9753	87.22
15.5	1,272,535	69,771	0.0548	0.9452	85.07
16.5	1,615,373	10,512	0.0065	0.9935	80.40
17.5	1,620,539	6,035	0.0037	0.9963	79.88
18.5	1,603,777	6,909	0.0043	0.9957	79.58
19.5	1,601,979	6,187	0.0039	0.9961	79.24
20.5	1,515,844	4,215	0.0028	0.9972	78.93
21.5	1,468,962	13,679	0.0093	0.9907	78.71
22.5	1,720,988	5,082	0.0030	0.9970	77.98
23.5	1,713,361	20,736	0.0121	0.9879	77.75
24.5	1,684,016	10,312	0.0061	0.9939	76.81
25.5	1,704,615	14,581	0.0086	0.9914	76.34
26.5	1,644,373	34,831	0.0212	0.9788	75.68
27.5	1,549,303	3,982	0.0026	0.9974	74.08
28.5	1,530,911	26,284	0.0172	0.9828	73.89
29.5	1,468,314	7,225	0.0049	0.9951	72.62
30.5	1,458,441	25,787	0.0177	0.9823	72.27
31.5	1,429,679	12,737	0.0089	0.9911	70.99
32.5	1,415,975	10,852	0.0077	0.9923	70.36
33.5	1,402,353	17,322	0.0124	0.9876	69.82
34.5	1,380,667	24,868	0.0180	0.9820	68.95
35.5	1,353,665	9,984	0.0074	0.9926	67.71
36.5	1,320,217	21,566	0.0163	0.9837	67.21
37.5	1,295,165	8,042	0.0062	0.9938	66.11
38.5	1,275,438	18,990	0.0149	0.9851	65.70

PORTLAND GENERAL ELECTRIC

ACCOUNT 335 MISCELLANEOUS POWER PLANT EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1913-2019			EXPERIENCE BAND 1980-2019			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	1,108,901	3,643	0.0033	0.9967	64.73	
40.5	1,097,365	35,525	0.0324	0.9676	64.51	
41.5	1,058,490	16,579	0.0157	0.9843	62.42	
42.5	1,040,823	19,339	0.0186	0.9814	61.45	
43.5	999,495	7,112	0.0071	0.9929	60.30	
44.5	980,515	7,351	0.0075	0.9925	59.88	
45.5	892,049	6,723	0.0075	0.9925	59.43	
46.5	882,167	14,489	0.0164	0.9836	58.98	
47.5	864,573	1,296	0.0015	0.9985	58.01	
48.5	864,325	15,065	0.0174	0.9826	57.92	
49.5	810,970	31,384	0.0387	0.9613	56.91	
50.5	780,940	6,119	0.0078	0.9922	54.71	
51.5	775,409	20,655	0.0266	0.9734	54.28	
52.5	752,963	6,005	0.0080	0.9920	52.84	
53.5	743,705	5,044	0.0068	0.9932	52.42	
54.5	734,667	2,908	0.0040	0.9960	52.06	
55.5	732,341	10,953	0.0150	0.9850	51.85	
56.5	442,875	5,451	0.0123	0.9877	51.08	
57.5	436,865	939	0.0022	0.9978	50.45	
58.5	434,266	720	0.0017	0.9983	50.34	
59.5	433,575	14,966	0.0345	0.9655	50.26	
60.5	416,974	1,696	0.0041	0.9959	48.52	
61.5	412,711	896	0.0022	0.9978	48.33	
62.5	38,928	54	0.0014	0.9986	48.22	
63.5	35,341	1,068	0.0302	0.9698	48.15	
64.5	34,273	66	0.0019	0.9981	46.70	
65.5	33,575	110	0.0033	0.9967	46.61	
66.5	47,621	357	0.0075	0.9925	46.46	
67.5	46,498	1,383	0.0297	0.9703	46.11	
68.5	45,074	210	0.0047	0.9953	44.74	
69.5	44,864	1,187	0.0264	0.9736	44.53	
70.5	43,474	734	0.0169	0.9831	43.35	
71.5	42,739	151	0.0035	0.9965	42.62	
72.5	42,517		0.0000	1.0000	42.47	
73.5	42,389	17	0.0004	0.9996	42.47	
74.5	42,332	1,691	0.0400	0.9600	42.45	
75.5	40,372	1,616	0.0400	0.9600	40.75	
76.5	38,756	528	0.0136	0.9864	39.12	
77.5	38,047	3,196	0.0840	0.9160	38.59	
78.5	34,851	1,662	0.0477	0.9523	35.35	

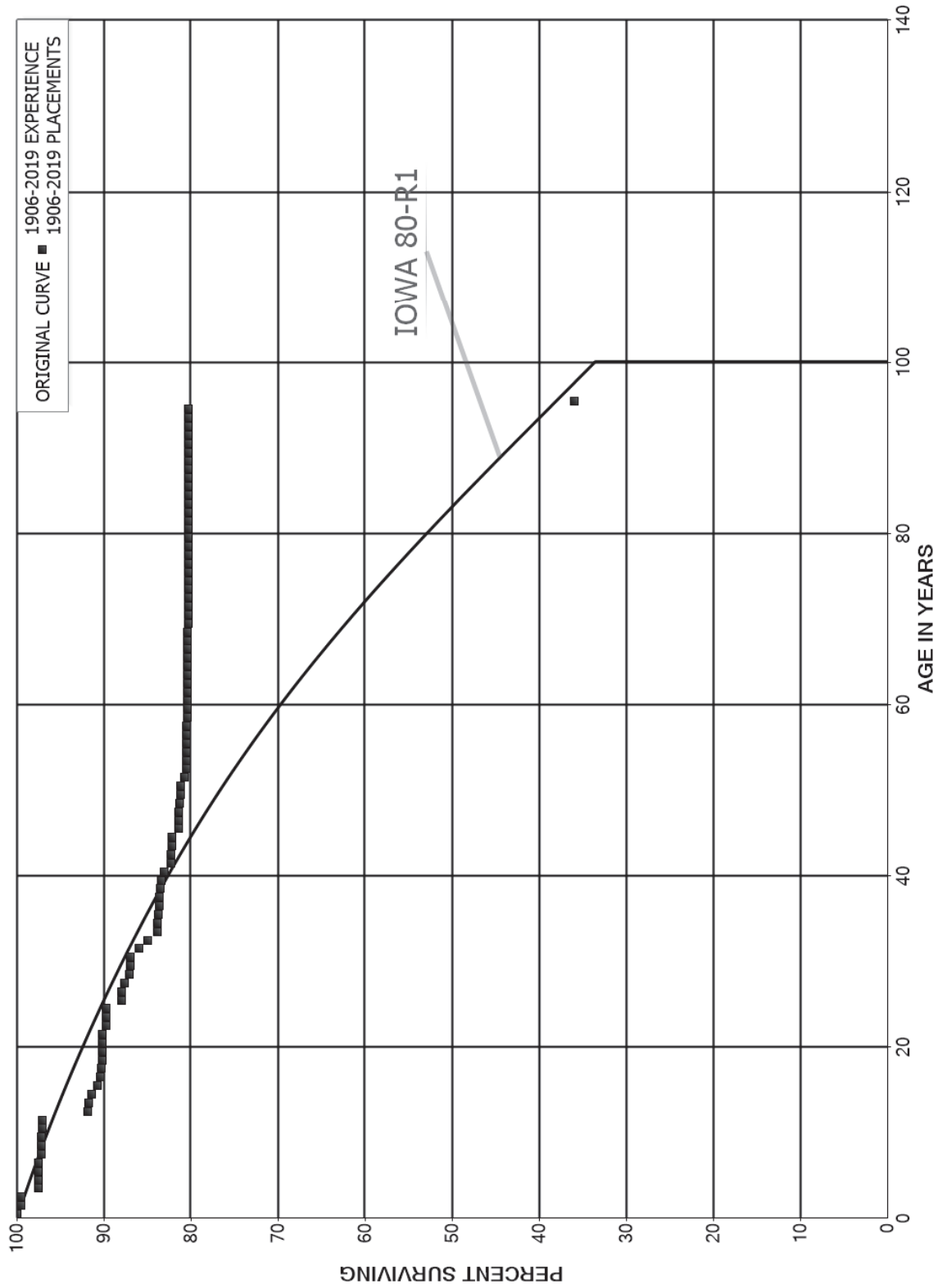
PORTLAND GENERAL ELECTRIC

ACCOUNT 335 MISCELLANEOUS POWER PLANT EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1913-2019			EXPERIENCE BAND 1980-2019			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	33,164	40	0.0012	0.9988	33.66	
80.5	33,064	15,045	0.4550	0.5450	33.62	
81.5	17,332	1,452	0.0838	0.9162	18.32	
82.5	15,880	322	0.0203	0.9797	16.79	
83.5	15,545	311	0.0200	0.9800	16.45	
84.5	15,179	404	0.0266	0.9734	16.12	
85.5	14,775	466	0.0315	0.9685	15.69	
86.5	14,309	45	0.0031	0.9969	15.20	
87.5	14,265	8	0.0005	0.9995	15.15	
88.5	14,257		0.0000	1.0000	15.14	
89.5	14,182		0.0000	1.0000	15.14	
90.5	14,182		0.0000	1.0000	15.14	
91.5	14,182		0.0000	1.0000	15.14	
92.5	14,182	8,272	0.5832	0.4168	15.14	
93.5	2,698		0.0000	1.0000	6.31	
94.5	1,216	1,098	0.9033	0.0967	6.31	
95.5	118		0.0000	1.0000	0.61	
96.5	118		0.0000	1.0000	0.61	
97.5	118		0.0000	1.0000	0.61	
98.5	118		0.0000	1.0000	0.61	
99.5	118		0.0000	1.0000	0.61	
100.5	118		0.0000	1.0000	0.61	
101.5	118		0.0000	1.0000	0.61	
102.5	118		0.0000	1.0000	0.61	
103.5	118		0.0000	1.0000	0.61	
104.5	118		0.0000	1.0000	0.61	
105.5	118		0.0000	1.0000	0.61	
106.5					0.61	

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



PORTLAND GENERAL ELECTRIC

ACCOUNT 336 ROADS, RAILROADS AND BRIDGES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1906-2019

EXPERIENCE BAND 1906-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	17,989,906	22	0.0000	1.0000	100.00
0.5	16,048,287	72,772	0.0045	0.9955	100.00
1.5	15,841,455	546	0.0000	1.0000	99.55
2.5	15,145,015	308,533	0.0204	0.9796	99.54
3.5	13,133,206	38	0.0000	1.0000	97.52
4.5	12,770,589	251	0.0000	1.0000	97.51
5.5	12,770,339	128	0.0000	1.0000	97.51
6.5	11,618,320	36,673	0.0032	0.9968	97.51
7.5	11,274,601	133	0.0000	1.0000	97.20
8.5	11,041,695	4,617	0.0004	0.9996	97.20
9.5	10,572,948	11,647	0.0011	0.9989	97.16
10.5	10,008,785	820	0.0001	0.9999	97.06
11.5	9,338,035	506,273	0.0542	0.9458	97.05
12.5	7,987,871	1,899	0.0002	0.9998	91.79
13.5	7,941,216	35,830	0.0045	0.9955	91.76
14.5	7,568,372	51,028	0.0067	0.9933	91.35
15.5	7,370,046	23,135	0.0031	0.9969	90.73
16.5	7,231,165	14,624	0.0020	0.9980	90.45
17.5	7,063,987	3,891	0.0006	0.9994	90.27
18.5	6,895,904	827	0.0001	0.9999	90.22
19.5	6,798,352	2,024	0.0003	0.9997	90.21
20.5	6,234,858	3,792	0.0006	0.9994	90.18
21.5	6,089,348	26,161	0.0043	0.9957	90.12
22.5	6,018,434	511	0.0001	0.9999	89.74
23.5	5,947,286	2,077	0.0003	0.9997	89.73
24.5	5,615,689	111,316	0.0198	0.9802	89.70
25.5	5,485,913	276	0.0001	0.9999	87.92
26.5	5,170,456	20,130	0.0039	0.9961	87.92
27.5	5,079,758	27,367	0.0054	0.9946	87.57
28.5	5,052,392	5,761	0.0011	0.9989	87.10
29.5	4,976,645	3,869	0.0008	0.9992	87.00
30.5	4,967,328	57,216	0.0115	0.9885	86.93
31.5	4,882,037	54,569	0.0112	0.9888	85.93
32.5	4,808,050	61,810	0.0129	0.9871	84.97
33.5	4,714,416	504	0.0001	0.9999	83.88
34.5	4,713,912	8,662	0.0018	0.9982	83.87
35.5	4,704,579	2,839	0.0006	0.9994	83.72
36.5	4,701,623	30	0.0000	1.0000	83.67
37.5	4,700,519	6,989	0.0015	0.9985	83.67
38.5	4,640,555	8,189	0.0018	0.9982	83.54

PORTLAND GENERAL ELECTRIC

ACCOUNT 336 ROADS, RAILROADS AND BRIDGES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1906-2019			EXPERIENCE BAND 1906-2019		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	4,338,928	14,987	0.0035	0.9965	83.39
40.5	4,104,508	37,936	0.0092	0.9908	83.11
41.5	4,023,988	1,978	0.0005	0.9995	82.34
42.5	4,014,513	3,372	0.0008	0.9992	82.30
43.5	4,010,764	4,835	0.0012	0.9988	82.23
44.5	4,005,875	34,957	0.0087	0.9913	82.13
45.5	3,768,373	192	0.0001	0.9999	81.41
46.5	3,767,831	68	0.0000	1.0000	81.41
47.5	3,767,763	7,248	0.0019	0.9981	81.41
48.5	3,759,970	2,123	0.0006	0.9994	81.25
49.5	3,737,932	1,373	0.0004	0.9996	81.20
50.5	3,683,890	19,129	0.0052	0.9948	81.17
51.5	3,664,753	10,579	0.0029	0.9971	80.75
52.5	3,652,832	7	0.0000	1.0000	80.52
53.5	3,618,518	1,549	0.0004	0.9996	80.52
54.5	3,560,291	890	0.0002	0.9998	80.49
55.5	3,542,130	543	0.0002	0.9998	80.47
56.5	2,972,492	10	0.0000	1.0000	80.45
57.5	2,962,753	3,155	0.0011	0.9989	80.45
58.5	2,953,656	616	0.0002	0.9998	80.37
59.5	2,948,250		0.0000	1.0000	80.35
60.5	2,924,487	168	0.0001	0.9999	80.35
61.5	2,248,623		0.0000	1.0000	80.35
62.5	1,706,749		0.0000	1.0000	80.35
63.5	1,675,680		0.0000	1.0000	80.35
64.5	1,673,733		0.0000	1.0000	80.35
65.5	1,667,935		0.0000	1.0000	80.35
66.5	1,643,945		0.0000	1.0000	80.35
67.5	1,643,945		0.0000	1.0000	80.35
68.5	1,643,945	240	0.0001	0.9999	80.35
69.5	1,643,581		0.0000	1.0000	80.33
70.5	1,643,429		0.0000	1.0000	80.33
71.5	1,643,429	908	0.0006	0.9994	80.33
72.5	1,635,326		0.0000	1.0000	80.29
73.5	1,628,948		0.0000	1.0000	80.29
74.5	1,628,948		0.0000	1.0000	80.29
75.5	1,628,789		0.0000	1.0000	80.29
76.5	1,627,750		0.0000	1.0000	80.29
77.5	1,627,750		0.0000	1.0000	80.29
78.5	1,627,724		0.0000	1.0000	80.29

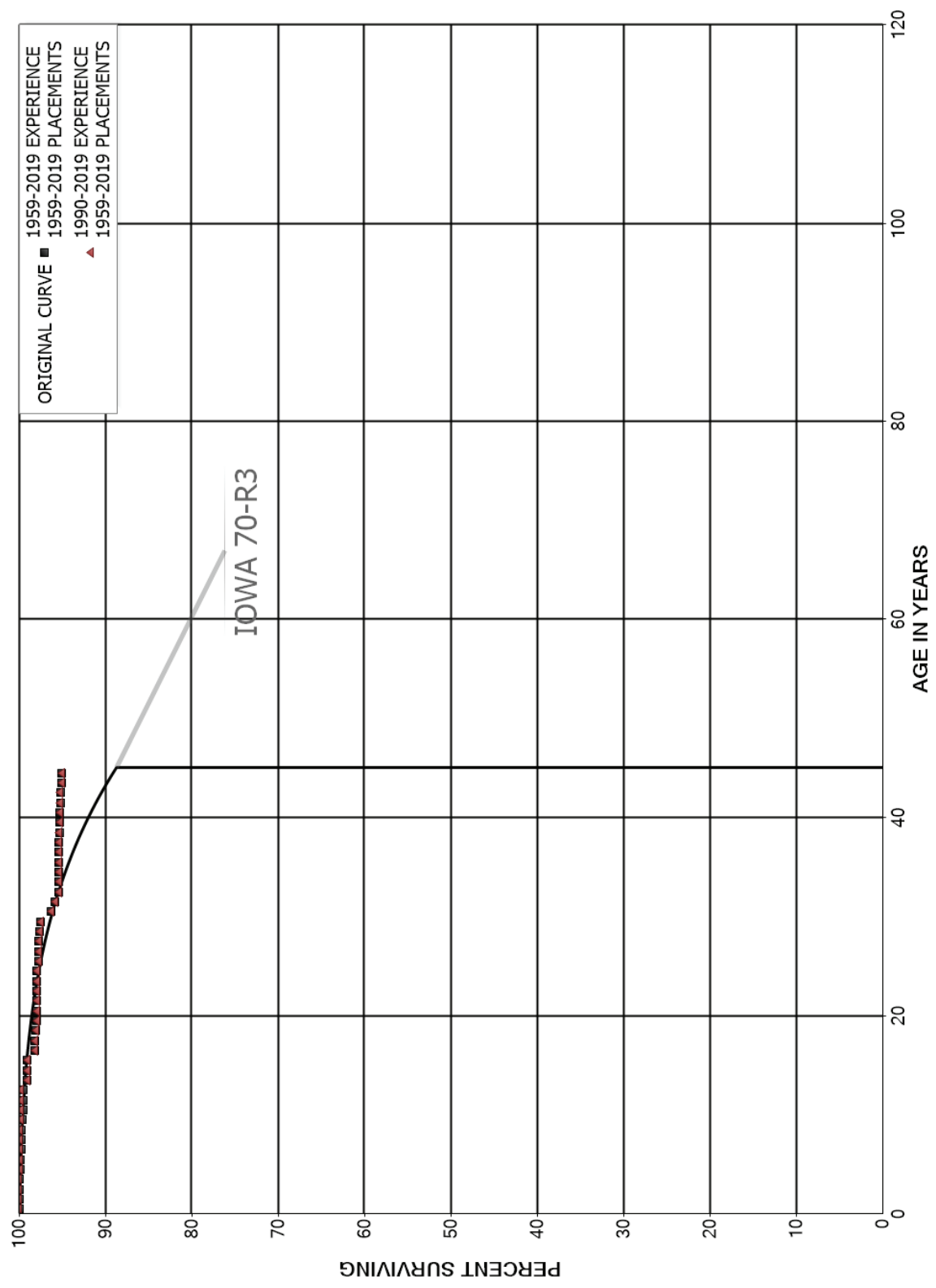
PORTLAND GENERAL ELECTRIC

ACCOUNT 336 ROADS, RAILROADS AND BRIDGES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1906-2019			EXPERIENCE BAND 1906-2019		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	1,624,442		0.0000	1.0000	80.29
80.5	1,621,899		0.0000	1.0000	80.29
81.5	1,621,441		0.0000	1.0000	80.29
82.5	1,565,279		0.0000	1.0000	80.29
83.5	1,563,544		0.0000	1.0000	80.29
84.5	1,563,544		0.0000	1.0000	80.29
85.5	1,563,544	766	0.0005	0.9995	80.29
86.5	1,562,779		0.0000	1.0000	80.25
87.5	1,562,779		0.0000	1.0000	80.25
88.5	1,562,779		0.0000	1.0000	80.25
89.5	1,557,842		0.0000	1.0000	80.25
90.5	1,557,842		0.0000	1.0000	80.25
91.5	1,553,264		0.0000	1.0000	80.25
92.5	1,551,765		0.0000	1.0000	80.25
93.5	1,548,219		0.0000	1.0000	80.25
94.5	134,920	74,405	0.5515	0.4485	80.25
95.5	60,516		0.0000	1.0000	35.99
96.5	60,516		0.0000	1.0000	35.99
97.5	23,287		0.0000	1.0000	35.99
98.5	23,287		0.0000	1.0000	35.99
99.5	23,287		0.0000	1.0000	35.99
100.5	23,287		0.0000	1.0000	35.99
101.5	23,287		0.0000	1.0000	35.99
102.5	23,287		0.0000	1.0000	35.99
103.5	23,287		0.0000	1.0000	35.99
104.5	23,287		0.0000	1.0000	35.99
105.5	23,287		0.0000	1.0000	35.99
106.5					35.99

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



PORTLAND GENERAL ELECTRIC

ACCOUNT 341 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1959-2019

EXPERIENCE BAND 1959-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	189,958,179	47	0.0000	1.0000	100.00
0.5	187,653,070	13,411	0.0001	0.9999	100.00
1.5	185,820,011	105,342	0.0006	0.9994	99.99
2.5	210,552,966	37,397	0.0002	0.9998	99.94
3.5	134,324,388	71,382	0.0005	0.9995	99.92
4.5	131,108,693	63,128	0.0005	0.9995	99.87
5.5	85,396,649	97,455	0.0011	0.9989	99.82
6.5	84,726,390	14,000	0.0002	0.9998	99.70
7.5	83,320,358	9,569	0.0001	0.9999	99.69
8.5	82,825,307	84,646	0.0010	0.9990	99.68
9.5	82,352,402	19,888	0.0002	0.9998	99.57
10.5	82,170,507	1	0.0000	1.0000	99.55
11.5	81,964,494	1,212	0.0000	1.0000	99.55
12.5	41,679,791	205,279	0.0049	0.9951	99.55
13.5	41,188,467	5,812	0.0001	0.9999	99.06
14.5	40,342,879	480	0.0000	1.0000	99.04
15.5	39,691,105	363,960	0.0092	0.9908	99.04
16.5	38,083,788	1,979	0.0001	0.9999	98.13
17.5	37,963,549	26,639	0.0007	0.9993	98.13
18.5	37,861,159	51,744	0.0014	0.9986	98.06
19.5	37,638,504	1,070	0.0000	1.0000	97.93
20.5	37,448,070	2,276	0.0001	0.9999	97.92
21.5	36,878,944		0.0000	1.0000	97.92
22.5	36,512,904	3,751	0.0001	0.9999	97.92
23.5	36,017,858		0.0000	1.0000	97.91
24.5	26,408,191	55,637	0.0021	0.9979	97.91
25.5	26,311,187	7,303	0.0003	0.9997	97.70
26.5	25,995,580		0.0000	1.0000	97.67
27.5	25,860,832	23,325	0.0009	0.9991	97.67
28.5	25,727,415	15,458	0.0006	0.9994	97.59
29.5	25,674,654	341,405	0.0133	0.9867	97.53
30.5	25,320,343	99,379	0.0039	0.9961	96.23
31.5	24,954,285	111,774	0.0045	0.9955	95.85
32.5	24,269,747		0.0000	1.0000	95.42
33.5	23,766,056	3,730	0.0002	0.9998	95.42
34.5	23,762,292	3,065	0.0001	0.9999	95.41
35.5	23,725,446		0.0000	1.0000	95.40
36.5	23,725,446	3,574	0.0002	0.9998	95.40
37.5	23,721,873	12,882	0.0005	0.9995	95.38
38.5	21,515,130	18,097	0.0008	0.9992	95.33

PORTLAND GENERAL ELECTRIC

ACCOUNT 341 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1959-2019			EXPERIENCE BAND 1959-2019			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	21,149,512	1,634	0.0001	0.9999	95.25	
40.5	20,907,234	5,832	0.0003	0.9997	95.24	
41.5	19,976,399		0.0000	1.0000	95.22	
42.5	14,526,171	29,134	0.0020	0.9980	95.22	
43.5	14,497,037		0.0000	1.0000	95.03	
44.5	14,497,037		0.0000	1.0000	95.03	
45.5					95.03	

PORTLAND GENERAL ELECTRIC

ACCOUNT 341 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

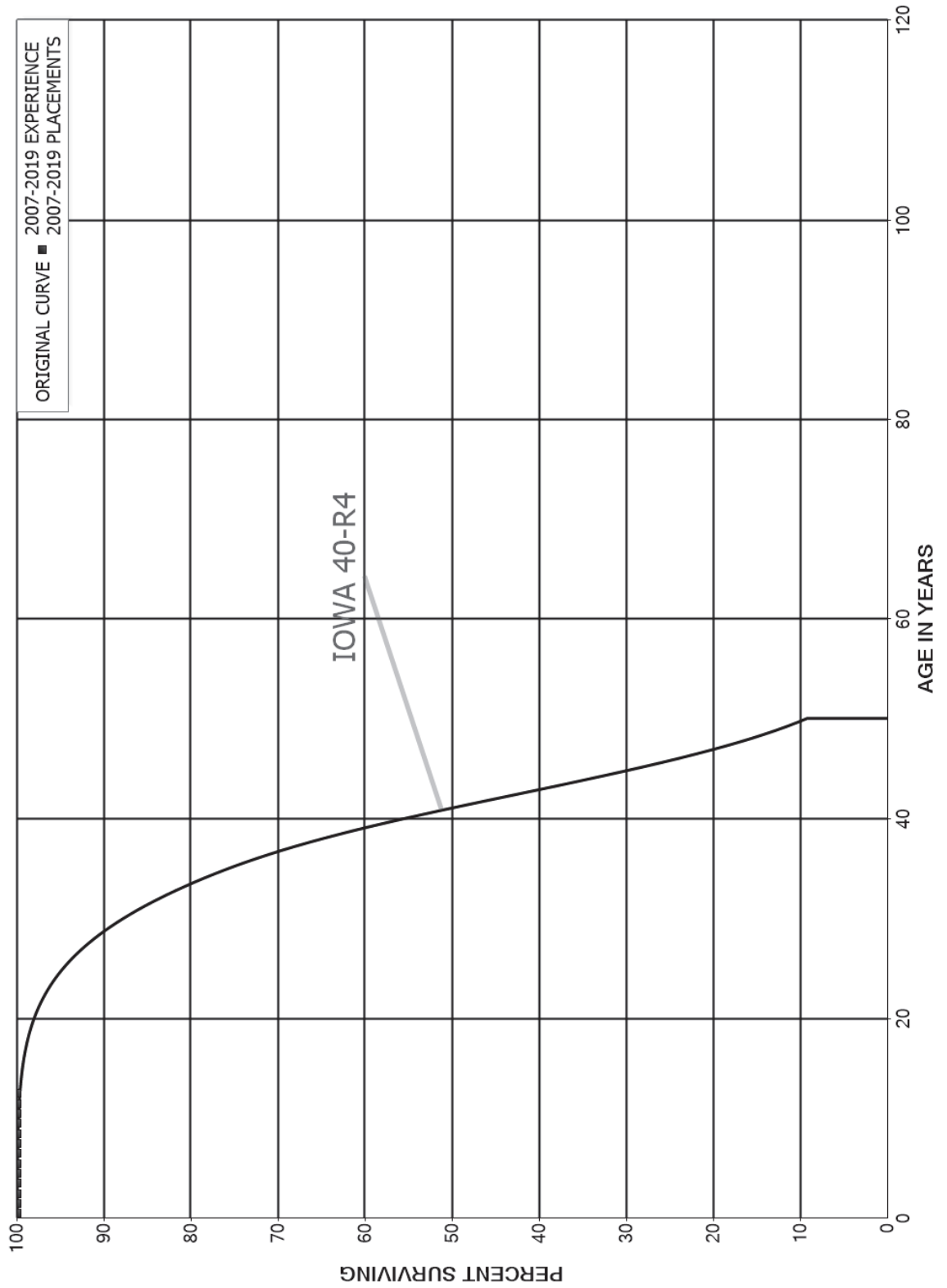
PLACEMENT BAND 1959-2019			EXPERIENCE BAND 1990-2019		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	163,266,660		0.0000	1.0000	100.00
0.5	160,974,503		0.0000	1.0000	100.00
1.5	159,469,727	102,974	0.0006	0.9994	100.00
2.5	184,777,813		0.0000	1.0000	99.94
3.5	109,289,547	71,374	0.0007	0.9993	99.94
4.5	106,073,894	23,942	0.0002	0.9998	99.87
5.5	60,439,882		0.0000	1.0000	99.85
6.5	59,867,077	13,668	0.0002	0.9998	99.85
7.5	58,496,082	9,569	0.0002	0.9998	99.82
8.5	60,204,460	27,179	0.0005	0.9995	99.81
9.5	60,136,542	18,497	0.0003	0.9997	99.76
10.5	60,220,008		0.0000	1.0000	99.73
11.5	60,965,832		0.0000	1.0000	99.73
12.5	26,855,546	204,848	0.0076	0.9924	99.73
13.5	26,364,652	5,812	0.0002	0.9998	98.97
14.5	25,519,064	480	0.0000	1.0000	98.95
15.5	39,665,539	363,932	0.0092	0.9908	98.95
16.5	38,083,041	1,979	0.0001	0.9999	98.04
17.5	37,962,802	26,639	0.0007	0.9993	98.04
18.5	37,860,412	51,744	0.0014	0.9986	97.97
19.5	37,637,757	1,063	0.0000	1.0000	97.83
20.5	37,447,330	2,072	0.0001	0.9999	97.83
21.5	36,878,408		0.0000	1.0000	97.82
22.5	36,512,368	3,751	0.0001	0.9999	97.82
23.5	36,017,322		0.0000	1.0000	97.81
24.5	26,407,655	55,637	0.0021	0.9979	97.81
25.5	26,310,652	7,303	0.0003	0.9997	97.61
26.5	25,995,044		0.0000	1.0000	97.58
27.5	25,860,297	23,325	0.0009	0.9991	97.58
28.5	25,726,880	15,458	0.0006	0.9994	97.49
29.5	25,674,118	341,405	0.0133	0.9867	97.43
30.5	25,320,343	99,379	0.0039	0.9961	96.14
31.5	24,954,285	111,774	0.0045	0.9955	95.76
32.5	24,269,747		0.0000	1.0000	95.33
33.5	23,766,056	3,730	0.0002	0.9998	95.33
34.5	23,762,292	3,065	0.0001	0.9999	95.32
35.5	23,725,446		0.0000	1.0000	95.31
36.5	23,725,446	3,574	0.0002	0.9998	95.31
37.5	23,721,873	12,882	0.0005	0.9995	95.29
38.5	21,515,130	18,097	0.0008	0.9992	95.24

PORTLAND GENERAL ELECTRIC
ACCOUNT 341 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1959-2019			EXPERIENCE BAND 1990-2019			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	21,149,512	1,634	0.0001	0.9999	95.16	
40.5	20,907,234	5,832	0.0003	0.9997	95.15	
41.5	19,976,399		0.0000	1.0000	95.13	
42.5	14,526,171	29,134	0.0020	0.9980	95.13	
43.5	14,497,037		0.0000	1.0000	94.93	
44.5	14,497,037		0.0000	1.0000	94.93	
45.5					94.93	

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



PORTLAND GENERAL ELECTRIC

ACCOUNT 341.01 STRUCTURES AND IMPROVEMENTS - WIND

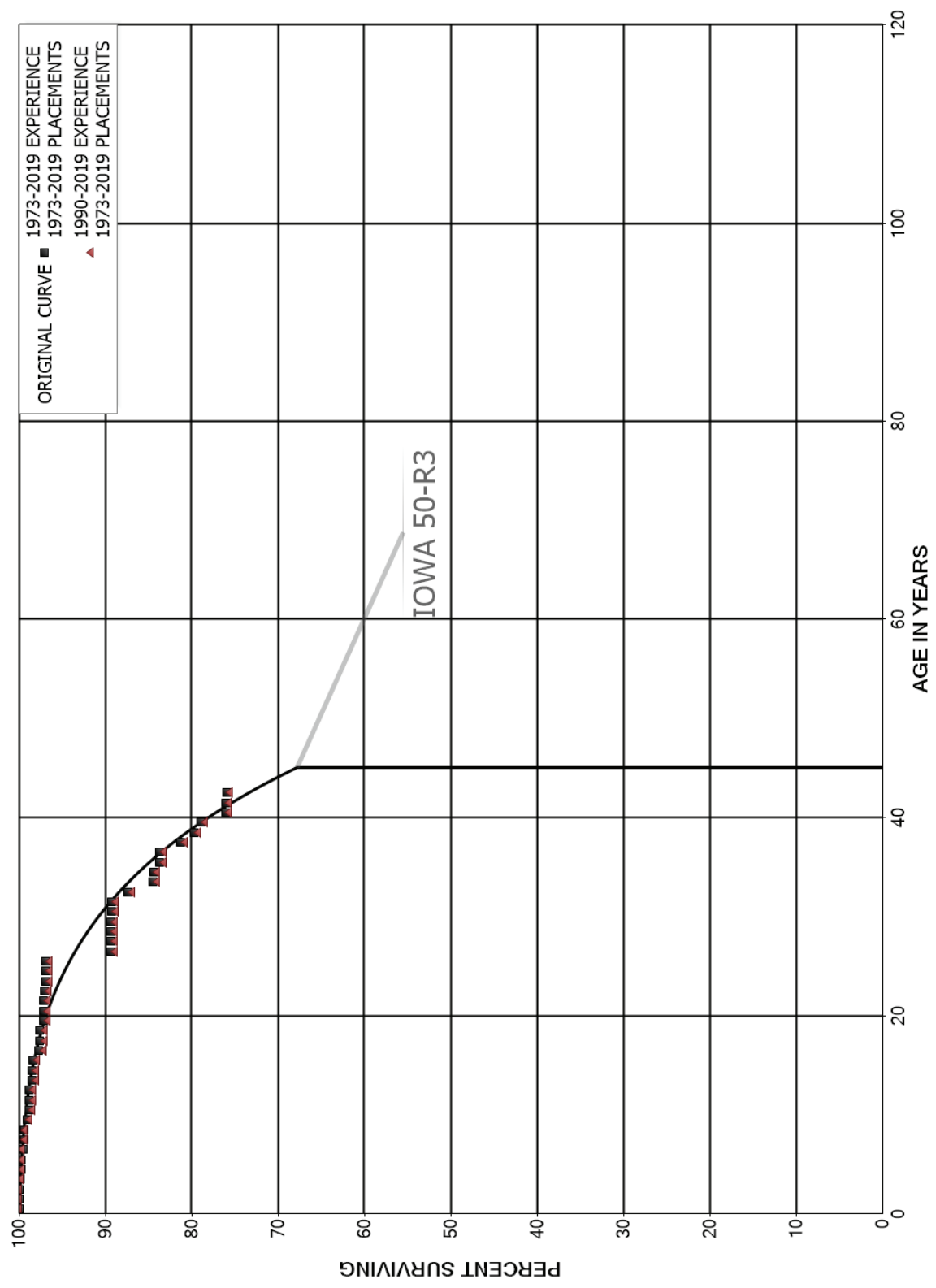
ORIGINAL LIFE TABLE

PLACEMENT BAND 2007-2019

EXPERIENCE BAND 2007-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	53,718,221		0.0000	1.0000	100.00
0.5	53,192,684		0.0000	1.0000	100.00
1.5	51,863,343		0.0000	1.0000	100.00
2.5	51,353,796		0.0000	1.0000	100.00
3.5	51,157,177		0.0000	1.0000	100.00
4.5	51,147,782		0.0000	1.0000	100.00
5.5	32,817,311		0.0000	1.0000	100.00
6.5	32,817,311		0.0000	1.0000	100.00
7.5	32,704,456		0.0000	1.0000	100.00
8.5	32,458,390		0.0000	1.0000	100.00
9.5	17,140,226		0.0000	1.0000	100.00
10.5	7,182,119		0.0000	1.0000	100.00
11.5	7,154,228		0.0000	1.0000	100.00
12.5					100.00

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



PORTLAND GENERAL ELECTRIC

ACCOUNT 342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1973-2019

EXPERIENCE BAND 1973-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	216,053,136		0.0000	1.0000	100.00
0.5	212,559,522	54,281	0.0003	0.9997	100.00
1.5	212,426,062	56,977	0.0003	0.9997	99.97
2.5	164,506,681	190,608	0.0012	0.9988	99.95
3.5	141,038,631	157,706	0.0011	0.9989	99.83
4.5	138,280,508	11,768	0.0001	0.9999	99.72
5.5	132,724,875	223,874	0.0017	0.9983	99.71
6.5	131,083,169	226,135	0.0017	0.9983	99.54
7.5	129,794,381	12,390	0.0001	0.9999	99.37
8.5	126,488,420	411,060	0.0032	0.9968	99.36
9.5	125,765,573	217,129	0.0017	0.9983	99.04
10.5	123,126,849	72,013	0.0006	0.9994	98.87
11.5	122,573,297		0.0000	1.0000	98.81
12.5	113,433,047	341,320	0.0030	0.9970	98.81
13.5	112,570,329	24,000	0.0002	0.9998	98.51
14.5	111,801,967	75,978	0.0007	0.9993	98.49
15.5	111,536,377	838,877	0.0075	0.9925	98.43
16.5	110,554,337	104,159	0.0009	0.9991	97.69
17.5	110,418,246		0.0000	1.0000	97.59
18.5	109,376,496	415,747	0.0038	0.9962	97.59
19.5	107,341,961	19,172	0.0002	0.9998	97.22
20.5	106,967,921	205	0.0000	1.0000	97.20
21.5	106,902,422	99,266	0.0009	0.9991	97.20
22.5	106,283,374	119,885	0.0011	0.9989	97.11
23.5	105,467,961	641	0.0000	1.0000	97.00
24.5	74,486,846		0.0000	1.0000	97.00
25.5	74,312,592	5,818,044	0.0783	0.9217	97.00
26.5	67,047,064		0.0000	1.0000	89.41
27.5	50,638,414		0.0000	1.0000	89.41
28.5	50,638,300	31,742	0.0006	0.9994	89.41
29.5	50,408,836	17,114	0.0003	0.9997	89.35
30.5	50,391,722	27,457	0.0005	0.9995	89.32
31.5	50,364,265	1,069,659	0.0212	0.9788	89.27
32.5	49,285,956	1,647,118	0.0334	0.9666	87.38
33.5	47,615,533	13,733	0.0003	0.9997	84.46
34.5	47,601,799	390,198	0.0082	0.9918	84.43
35.5	47,211,601		0.0000	1.0000	83.74
36.5	47,211,342	1,396,278	0.0296	0.9704	83.74
37.5	45,783,029	877,460	0.0192	0.9808	81.27
38.5	44,753,258	452,845	0.0101	0.9899	79.71

PORTLAND GENERAL ELECTRIC

ACCOUNT 342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1973-2019			EXPERIENCE BAND 1973-2019		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	40,650,123	1,434,265	0.0353	0.9647	78.90
40.5	38,575,576		0.0000	1.0000	76.12
41.5	38,523,731	77,222	0.0020	0.9980	76.12
42.5	12,090,999		0.0000	1.0000	75.96
43.5	12,090,999		0.0000	1.0000	75.96
44.5	12,090,999		0.0000	1.0000	75.96
45.5					75.96

PORTLAND GENERAL ELECTRIC

ACCOUNT 342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1973-2019

EXPERIENCE BAND 1990-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	157,593,399		0.0000	1.0000	100.00
0.5	154,099,784	54,026	0.0004	0.9996	100.00
1.5	153,973,183	56,272	0.0004	0.9996	99.96
2.5	106,063,157	165,023	0.0016	0.9984	99.93
3.5	82,648,659	154,148	0.0019	0.9981	99.77
4.5	79,897,946		0.0000	1.0000	99.59
5.5	74,410,464	8,677	0.0001	0.9999	99.59
6.5	73,015,338	226,135	0.0031	0.9969	99.58
7.5	71,830,499	2,023	0.0000	1.0000	99.27
8.5	68,715,766	411,060	0.0060	0.9940	99.26
9.5	72,346,271	217,129	0.0030	0.9970	98.67
10.5	70,388,677	72,013	0.0010	0.9990	98.37
11.5	69,913,343		0.0000	1.0000	98.27
12.5	95,929,847	341,320	0.0036	0.9964	98.27
13.5	95,067,129	24,000	0.0003	0.9997	97.92
14.5	94,298,767	75,978	0.0008	0.9992	97.90
15.5	110,495,543	838,877	0.0076	0.9924	97.82
16.5	110,554,337	104,159	0.0009	0.9991	97.08
17.5	110,418,246		0.0000	1.0000	96.99
18.5	109,376,496	415,747	0.0038	0.9962	96.99
19.5	107,341,961	19,172	0.0002	0.9998	96.62
20.5	106,967,921	205	0.0000	1.0000	96.60
21.5	106,902,422	99,266	0.0009	0.9991	96.60
22.5	106,283,374	119,885	0.0011	0.9989	96.51
23.5	105,467,961	641	0.0000	1.0000	96.40
24.5	74,486,846		0.0000	1.0000	96.40
25.5	74,312,592	5,818,044	0.0783	0.9217	96.40
26.5	67,047,064		0.0000	1.0000	88.85
27.5	50,638,414		0.0000	1.0000	88.85
28.5	50,638,300	31,742	0.0006	0.9994	88.85
29.5	50,408,836	17,114	0.0003	0.9997	88.80
30.5	50,391,722	27,457	0.0005	0.9995	88.77
31.5	50,364,265	1,069,659	0.0212	0.9788	88.72
32.5	49,285,956	1,647,118	0.0334	0.9666	86.84
33.5	47,615,533	13,733	0.0003	0.9997	83.93
34.5	47,601,799	390,198	0.0082	0.9918	83.91
35.5	47,211,601		0.0000	1.0000	83.22
36.5	47,211,342	1,396,278	0.0296	0.9704	83.22
37.5	45,783,029	877,460	0.0192	0.9808	80.76
38.5	44,753,258	452,845	0.0101	0.9899	79.21

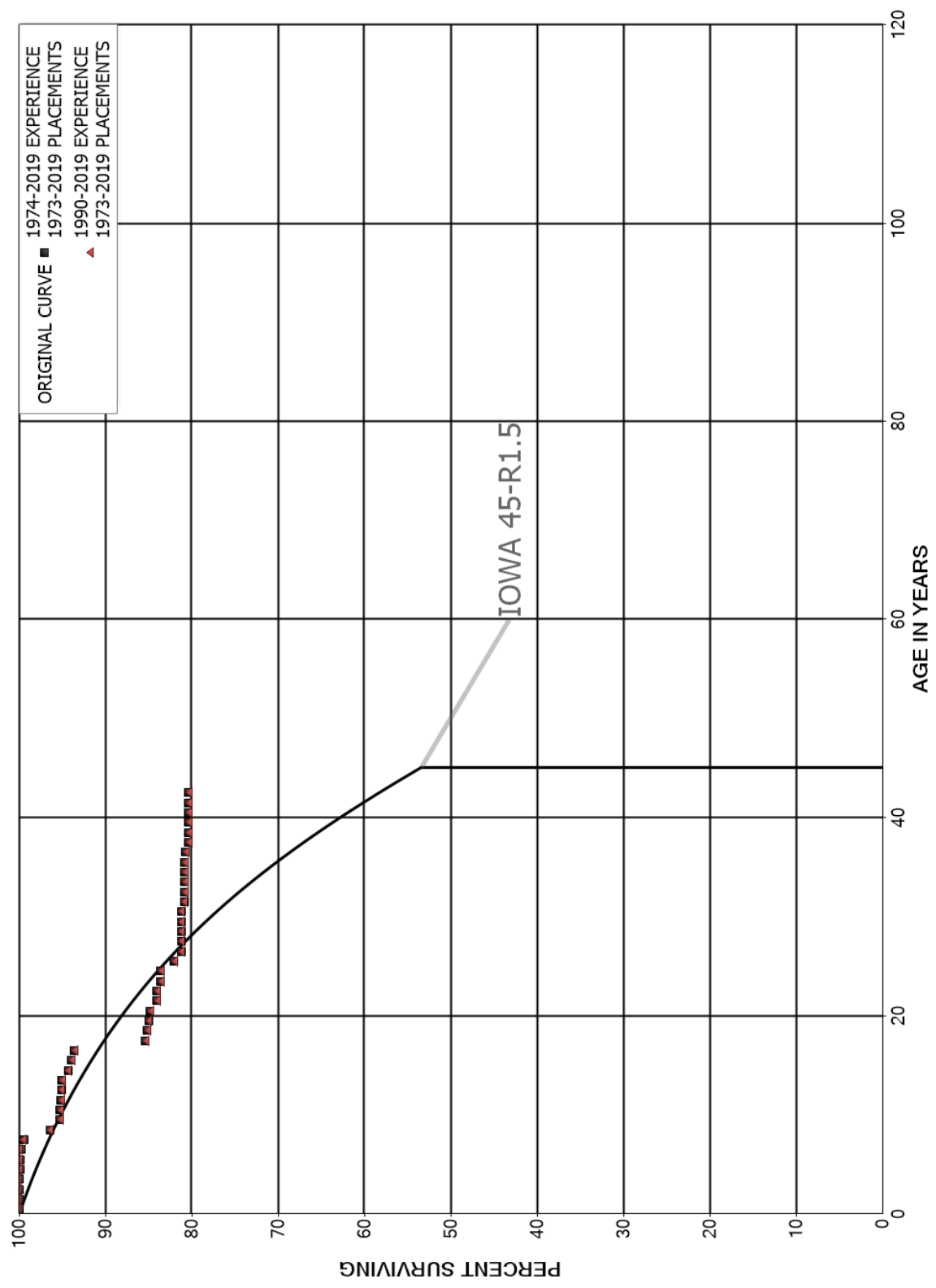
PORTLAND GENERAL ELECTRIC

ACCOUNT 342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1973-2019			EXPERIENCE BAND 1990-2019		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	40,650,123	1,434,265	0.0353	0.9647	78.41
40.5	38,575,576		0.0000	1.0000	75.64
41.5	38,523,731	77,222	0.0020	0.9980	75.64
42.5	12,090,999		0.0000	1.0000	75.49
43.5	12,090,999		0.0000	1.0000	75.49
44.5	12,090,999		0.0000	1.0000	75.49
45.5					75.49

PORTLAND GENERAL ELECTRIC
 ACCOUNT 344 GENERATORS
 ORIGINAL AND SMOOTH SURVIVOR CURVES



PORTLAND GENERAL ELECTRIC

ACCOUNT 344 GENERATORS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1973-2019

EXPERIENCE BAND 1974-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,098,627,436	55	0.0000	1.0000	100.00
0.5	1,080,004,060	62,055	0.0001	0.9999	100.00
1.5	1,071,714,692	559,704	0.0005	0.9995	99.99
2.5	1,067,504,124	367,026	0.0003	0.9997	99.94
3.5	677,994,390	123,519	0.0002	0.9998	99.91
4.5	656,954,197	16,447	0.0000	1.0000	99.89
5.5	441,345,930	483,874	0.0011	0.9989	99.89
6.5	436,186,822	1,691,607	0.0039	0.9961	99.78
7.5	429,946,712	12,838,799	0.0299	0.9701	99.39
8.5	377,752,471	4,408,196	0.0117	0.9883	96.42
9.5	368,077,314	193,302	0.0005	0.9995	95.30
10.5	366,305,838	456,565	0.0012	0.9988	95.25
11.5	361,886,144	107,540	0.0003	0.9997	95.13
12.5	182,642,762	117,511	0.0006	0.9994	95.10
13.5	181,926,992	1,346,245	0.0074	0.9926	95.04
14.5	180,239,562	732,280	0.0041	0.9959	94.34
15.5	174,342,336	672,876	0.0039	0.9961	93.95
16.5	156,446,574	13,755,472	0.0879	0.9121	93.59
17.5	141,149,957	333,369	0.0024	0.9976	85.36
18.5	138,734,571	276,265	0.0020	0.9980	85.16
19.5	136,619,277	319,920	0.0023	0.9977	84.99
20.5	94,304,969	797,160	0.0085	0.9915	84.79
21.5	93,638,948	6,112	0.0001	0.9999	84.07
22.5	93,325,161	553,190	0.0059	0.9941	84.07
23.5	90,192,055		0.0000	1.0000	83.57
24.5	17,734,544	317,835	0.0179	0.9821	83.57
25.5	16,775,087	176,129	0.0105	0.9895	82.07
26.5	16,598,958		0.0000	1.0000	81.21
27.5	16,552,313		0.0000	1.0000	81.21
28.5	16,543,851	3,053	0.0002	0.9998	81.21
29.5	16,410,246		0.0000	1.0000	81.20
30.5	16,409,526	65,575	0.0040	0.9960	81.20
31.5	16,240,608	4,073	0.0003	0.9997	80.87
32.5	16,236,535		0.0000	1.0000	80.85
33.5	16,041,309		0.0000	1.0000	80.85
34.5	16,041,309		0.0000	1.0000	80.85
35.5	16,041,309	25,005	0.0016	0.9984	80.85
36.5	16,016,304	64,724	0.0040	0.9960	80.73
37.5	15,807,784		0.0000	1.0000	80.40
38.5	15,798,202		0.0000	1.0000	80.40

PORTLAND GENERAL ELECTRIC

ACCOUNT 344 GENERATORS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1973-2019

EXPERIENCE BAND 1974-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	15,469,831		0.0000	1.0000	80.40
40.5	15,257,187		0.0000	1.0000	80.40
41.5	15,248,293		0.0000	1.0000	80.40
42.5	813,867		0.0000	1.0000	80.40
43.5	651,097		0.0000	1.0000	80.40
44.5	651,097		0.0000	1.0000	80.40
45.5					80.40

PORTLAND GENERAL ELECTRIC

ACCOUNT 344 GENERATORS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1973-2019

EXPERIENCE BAND 1990-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,080,297,661		0.0000	1.0000	100.00
0.5	1,061,357,224	62,050	0.0001	0.9999	100.00
1.5	1,053,118,212	551,283	0.0005	0.9995	99.99
2.5	1,048,916,064	355,878	0.0003	0.9997	99.94
3.5	659,417,478	123,519	0.0002	0.9998	99.91
4.5	638,377,285	15,954	0.0000	1.0000	99.89
5.5	422,769,511	430,301	0.0010	0.9990	99.89
6.5	417,663,977	1,691,607	0.0041	0.9959	99.79
7.5	411,567,663	12,838,799	0.0312	0.9688	99.38
8.5	359,383,004	4,408,196	0.0123	0.9877	96.28
9.5	350,036,218	193,302	0.0006	0.9994	95.10
10.5	348,477,386	456,565	0.0013	0.9987	95.05
11.5	344,068,164	107,540	0.0003	0.9997	94.92
12.5	180,834,967	117,511	0.0006	0.9994	94.89
13.5	180,281,967	1,346,245	0.0075	0.9925	94.83
14.5	179,145,956	732,280	0.0041	0.9959	94.12
15.5	174,024,501	672,876	0.0039	0.9961	93.74
16.5	156,446,574	13,755,472	0.0879	0.9121	93.38
17.5	141,149,957	333,369	0.0024	0.9976	85.17
18.5	138,734,571	276,265	0.0020	0.9980	84.96
19.5	136,619,277	319,920	0.0023	0.9977	84.80
20.5	94,304,969	797,160	0.0085	0.9915	84.60
21.5	93,638,948	6,112	0.0001	0.9999	83.88
22.5	93,325,161	553,190	0.0059	0.9941	83.88
23.5	90,192,055		0.0000	1.0000	83.38
24.5	17,734,544	317,835	0.0179	0.9821	83.38
25.5	16,775,087	176,129	0.0105	0.9895	81.89
26.5	16,598,958		0.0000	1.0000	81.03
27.5	16,552,313		0.0000	1.0000	81.03
28.5	16,543,851	3,053	0.0002	0.9998	81.03
29.5	16,410,246		0.0000	1.0000	81.01
30.5	16,409,526	65,575	0.0040	0.9960	81.01
31.5	16,240,608	4,073	0.0003	0.9997	80.69
32.5	16,236,535		0.0000	1.0000	80.67
33.5	16,041,309		0.0000	1.0000	80.67
34.5	16,041,309		0.0000	1.0000	80.67
35.5	16,041,309	25,005	0.0016	0.9984	80.67
36.5	16,016,304	64,724	0.0040	0.9960	80.54
37.5	15,807,784		0.0000	1.0000	80.22
38.5	15,798,202		0.0000	1.0000	80.22

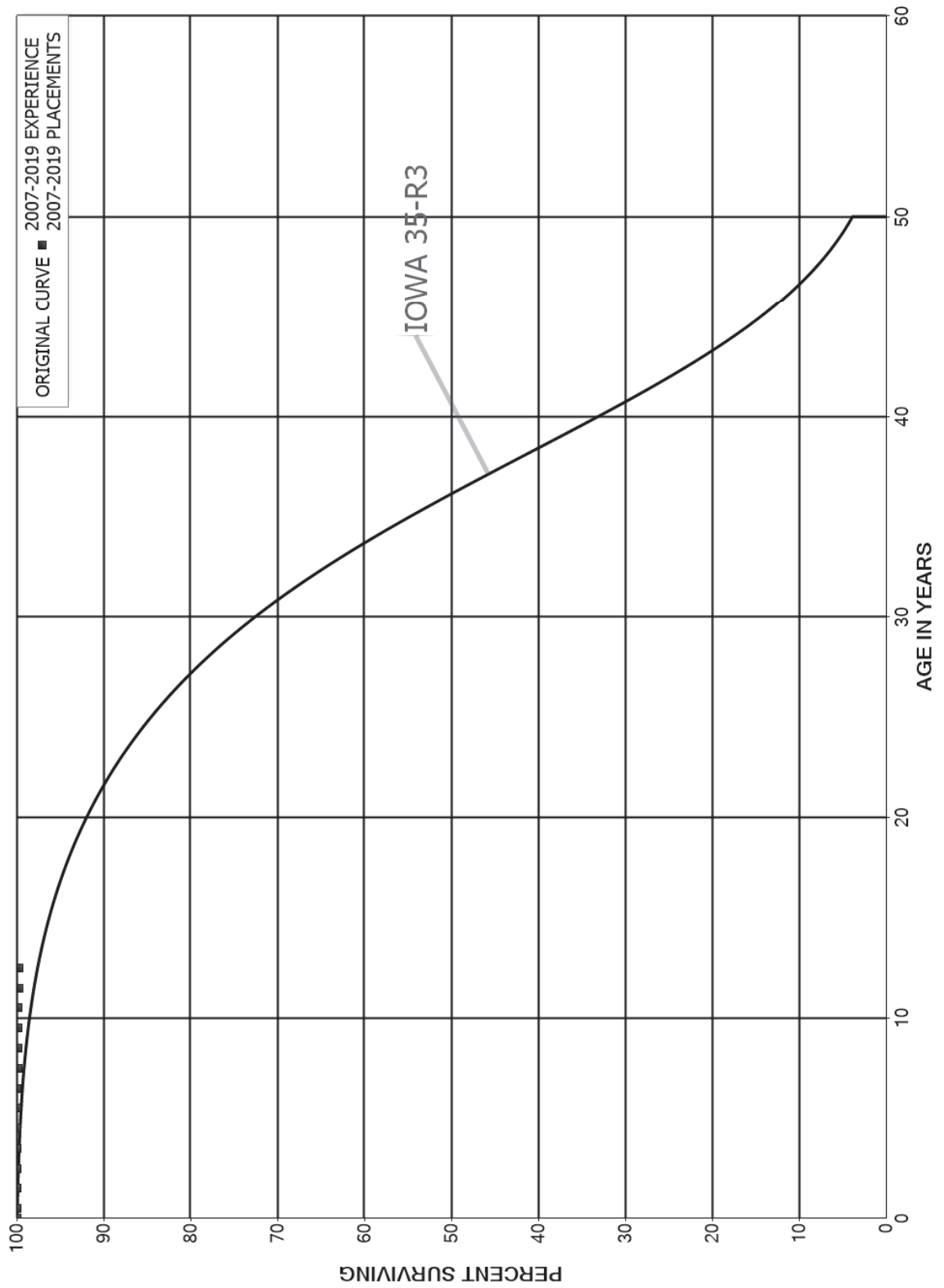
PORTLAND GENERAL ELECTRIC

ACCOUNT 344 GENERATORS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1973-2019			EXPERIENCE BAND 1990-2019		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	15,469,831		0.0000	1.0000	80.22
40.5	15,257,187		0.0000	1.0000	80.22
41.5	15,248,293		0.0000	1.0000	80.22
42.5	813,867		0.0000	1.0000	80.22
43.5	651,097		0.0000	1.0000	80.22
44.5	651,097		0.0000	1.0000	80.22
45.5					80.22

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



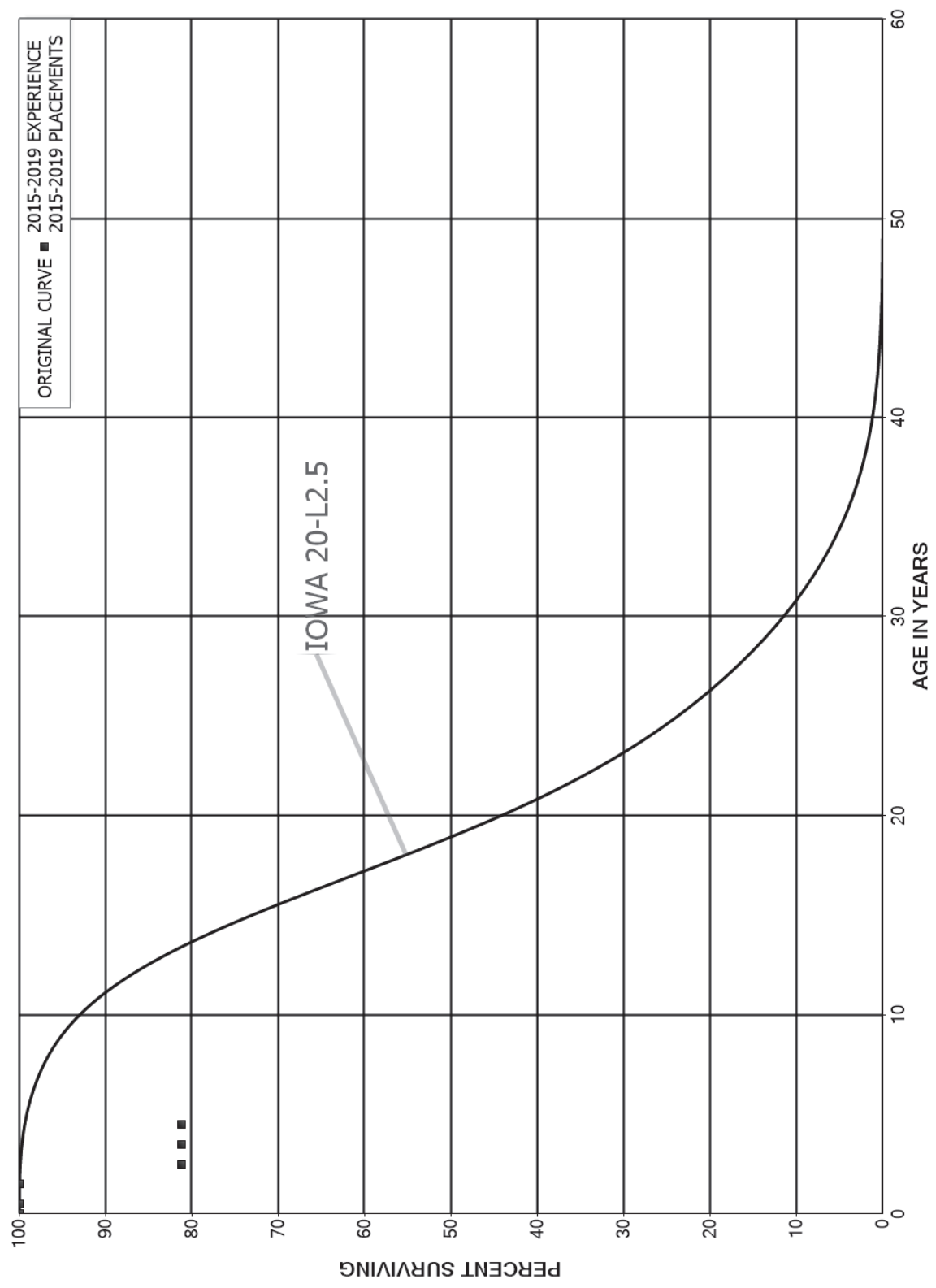
PORTLAND GENERAL ELECTRIC

ACCOUNT 344.01 GENERATORS - WIND

ORIGINAL LIFE TABLE

PLACEMENT BAND 2007-2019			EXPERIENCE BAND 2007-2019		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,322,581,956		0.0000	1.0000	100.00
0.5	1,317,101,656		0.0000	1.0000	100.00
1.5	1,310,746,781		0.0000	1.0000	100.00
2.5	1,305,482,597	356,787	0.0003	0.9997	100.00
3.5	1,303,675,862		0.0000	1.0000	99.97
4.5	1,303,675,862		0.0000	1.0000	99.97
5.5	860,746,828	466,742	0.0005	0.9995	99.97
6.5	860,177,770	283,921	0.0003	0.9997	99.92
7.5	859,893,849	714,303	0.0008	0.9992	99.89
8.5	859,179,546		0.0000	1.0000	99.80
9.5	513,793,209	83,932	0.0002	0.9998	99.80
10.5	217,720,457	181,603	0.0008	0.9992	99.79
11.5	217,538,854		0.0000	1.0000	99.70
12.5					99.70

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



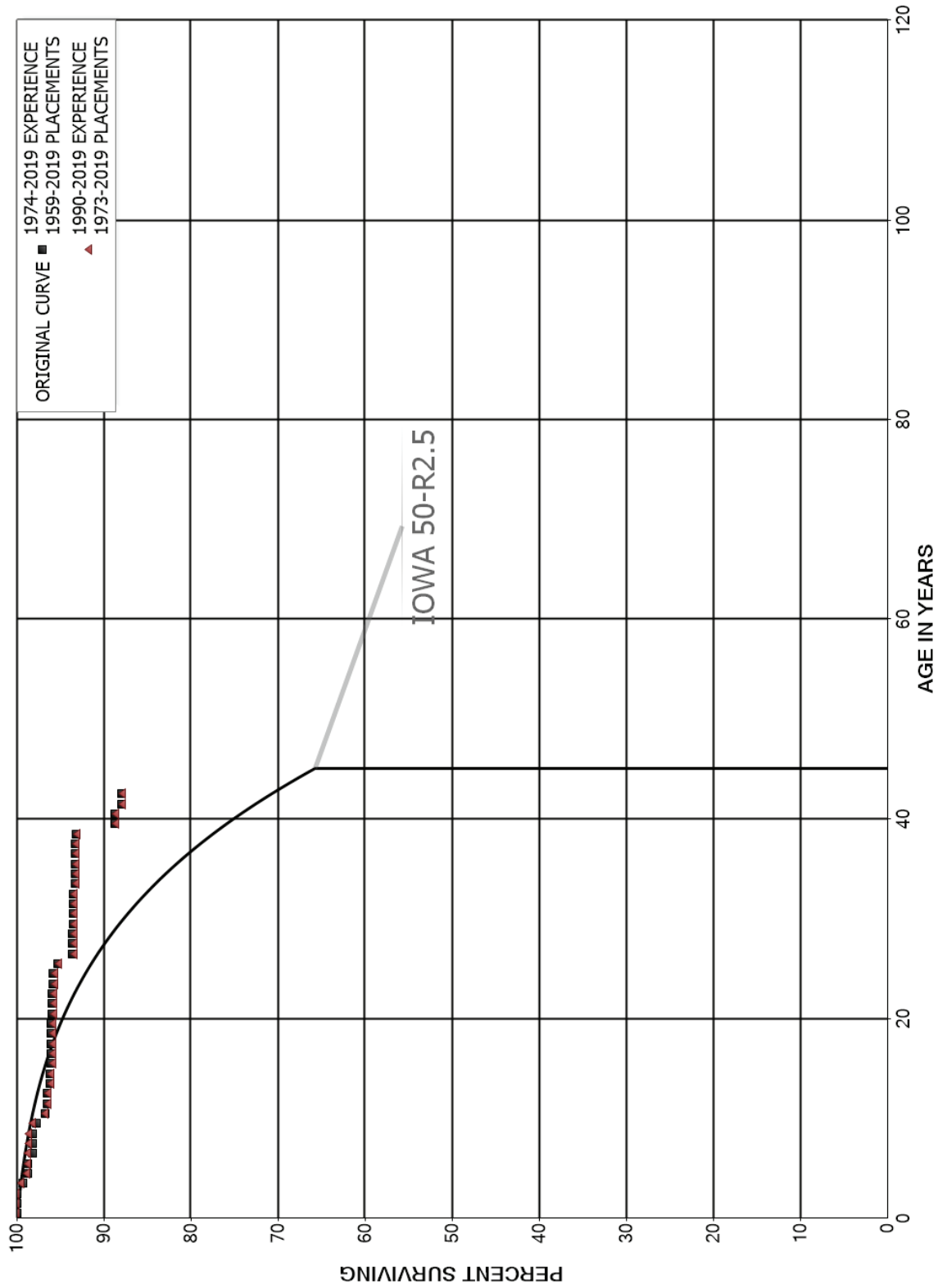
PORTLAND GENERAL ELECTRIC

ACCOUNT 344.02 GENERATORS - SOLAR

ORIGINAL LIFE TABLE

PLACEMENT BAND 2015-2019			EXPERIENCE BAND 2015-2019		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	5,287,510		0.0000	1.0000	100.00
0.5	4,586,446		0.0000	1.0000	100.00
1.5	4,562,130	860,074	0.1885	0.8115	100.00
2.5	3,702,056		0.0000	1.0000	81.15
3.5	650,158		0.0000	1.0000	81.15
4.5					81.15

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



PORTLAND GENERAL ELECTRIC

ACCOUNT 345 ACCESSORY ELECTRIC EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1959-2019

EXPERIENCE BAND 1974-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	86,751,183	7	0.0000	1.0000	100.00
0.5	87,203,017	3,327	0.0000	1.0000	100.00
1.5	86,735,575	89,425	0.0010	0.9990	100.00
2.5	77,774,656	440,909	0.0057	0.9943	99.89
3.5	74,987,507	448,616	0.0060	0.9940	99.33
4.5	62,936,412	29,572	0.0005	0.9995	98.73
5.5	43,821,020	204,840	0.0047	0.9953	98.69
6.5	41,769,339	27,504	0.0007	0.9993	98.22
7.5	39,227,892	118	0.0000	1.0000	98.16
8.5	39,209,874	162,569	0.0041	0.9959	98.16
9.5	37,354,346	401,067	0.0107	0.9893	97.75
10.5	36,541,753	62,964	0.0017	0.9983	96.70
11.5	35,938,489	7,383	0.0002	0.9998	96.54
12.5	25,187,662	81,898	0.0033	0.9967	96.52
13.5	24,675,124	4,147	0.0002	0.9998	96.20
14.5	23,428,504	39,653	0.0017	0.9983	96.19
15.5	23,092,447		0.0000	1.0000	96.02
16.5	22,986,218	3,357	0.0001	0.9999	96.02
17.5	22,330,657		0.0000	1.0000	96.01
18.5	22,330,657		0.0000	1.0000	96.01
19.5	22,045,359	26,542	0.0012	0.9988	96.01
20.5	22,018,817		0.0000	1.0000	95.89
21.5	22,012,354		0.0000	1.0000	95.89
22.5	21,892,597	16,997	0.0008	0.9992	95.89
23.5	21,648,398	4,189	0.0002	0.9998	95.82
24.5	11,010,119	57,117	0.0052	0.9948	95.80
25.5	10,820,516	195,950	0.0181	0.9819	95.30
26.5	10,624,559		0.0000	1.0000	93.58
27.5	10,624,356		0.0000	1.0000	93.58
28.5	10,521,493	6,288	0.0006	0.9994	93.58
29.5	10,450,665		0.0000	1.0000	93.52
30.5	10,408,428		0.0000	1.0000	93.52
31.5	10,388,697		0.0000	1.0000	93.52
32.5	10,374,051	24,558	0.0024	0.9976	93.52
33.5	10,253,021		0.0000	1.0000	93.30
34.5	10,253,021	2,981	0.0003	0.9997	93.30
35.5	10,250,040	3,944	0.0004	0.9996	93.27
36.5	10,237,511		0.0000	1.0000	93.24
37.5	10,235,944	10,993	0.0011	0.9989	93.24
38.5	10,148,245	485,297	0.0478	0.9522	93.14

PORTLAND GENERAL ELECTRIC

ACCOUNT 345 ACCESSORY ELECTRIC EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1959-2019			EXPERIENCE BAND 1974-2019		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	9,478,794		0.0000	1.0000	88.68
40.5	9,463,384	77,530	0.0082	0.9918	88.68
41.5	9,383,593		0.0000	1.0000	87.96
42.5	3,800,545	44,462	0.0117	0.9883	87.96
43.5	3,756,083		0.0000	1.0000	86.93
44.5	3,756,083		0.0000	1.0000	86.93
45.5					86.93

PORTLAND GENERAL ELECTRIC

ACCOUNT 345 ACCESSORY ELECTRIC EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1973-2019

EXPERIENCE BAND 1990-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	75,740,650		0.0000	1.0000	100.00
0.5	76,119,778		0.0000	1.0000	100.00
1.5	75,675,396	81,535	0.0011	0.9989	100.00
2.5	66,737,011	343,539	0.0051	0.9949	99.89
3.5	64,143,705	444,588	0.0069	0.9931	99.38
4.5	52,096,638	17,642	0.0003	0.9997	98.69
5.5	32,993,176	20,526	0.0006	0.9994	98.66
6.5	31,134,395	24,842	0.0008	0.9992	98.59
7.5	28,597,176	118	0.0000	1.0000	98.52
8.5	28,658,845	142,438	0.0050	0.9950	98.52
9.5	27,011,547	401,067	0.0148	0.9852	98.03
10.5	26,218,553	62,964	0.0024	0.9976	96.57
11.5	25,617,503	4,919	0.0002	0.9998	96.34
12.5	21,167,896	81,898	0.0039	0.9961	96.32
13.5	20,655,358		0.0000	1.0000	95.95
14.5	19,406,596	39,653	0.0020	0.9980	95.95
15.5	22,973,824		0.0000	1.0000	95.75
16.5	22,979,882	3,357	0.0001	0.9999	95.75
17.5	22,324,321		0.0000	1.0000	95.74
18.5	22,324,321		0.0000	1.0000	95.74
19.5	22,039,023	26,542	0.0012	0.9988	95.74
20.5	22,012,481		0.0000	1.0000	95.62
21.5	22,006,019		0.0000	1.0000	95.62
22.5	21,886,261	16,997	0.0008	0.9992	95.62
23.5	21,642,063	4,189	0.0002	0.9998	95.55
24.5	11,003,784	57,117	0.0052	0.9948	95.53
25.5	10,814,180	195,903	0.0181	0.9819	95.03
26.5	10,618,271		0.0000	1.0000	93.31
27.5	10,618,067		0.0000	1.0000	93.31
28.5	10,515,205		0.0000	1.0000	93.31
29.5	10,450,665		0.0000	1.0000	93.31
30.5	10,408,428		0.0000	1.0000	93.31
31.5	10,388,697		0.0000	1.0000	93.31
32.5	10,374,051	24,558	0.0024	0.9976	93.31
33.5	10,253,021		0.0000	1.0000	93.09
34.5	10,253,021	2,981	0.0003	0.9997	93.09
35.5	10,250,040	3,944	0.0004	0.9996	93.06
36.5	10,237,511		0.0000	1.0000	93.03
37.5	10,235,944	10,993	0.0011	0.9989	93.03
38.5	10,148,245	485,297	0.0478	0.9522	92.93

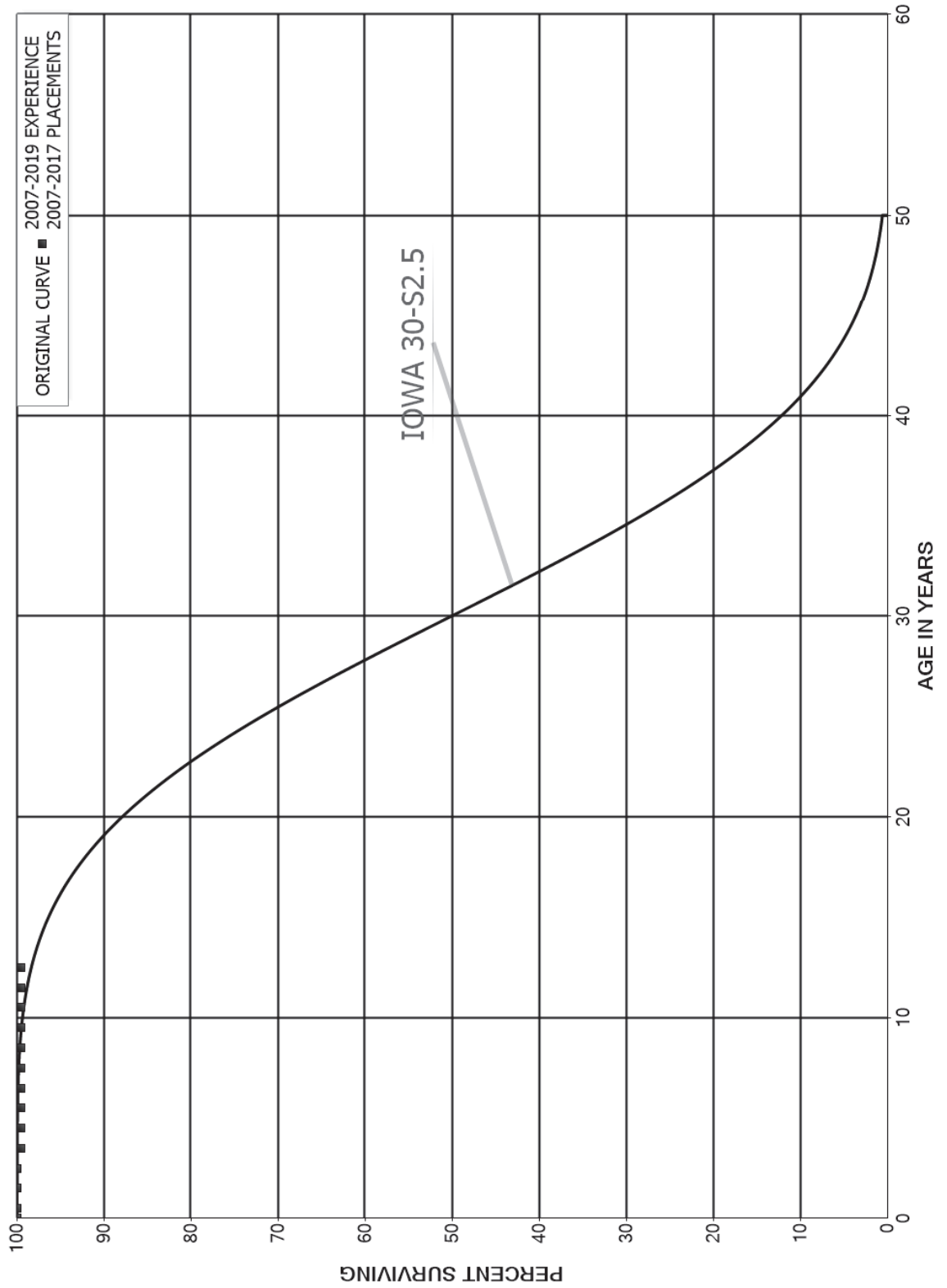
PORTLAND GENERAL ELECTRIC

ACCOUNT 345 ACCESSORY ELECTRIC EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1973-2019			EXPERIENCE BAND 1990-2019		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	9,478,794		0.0000	1.0000	88.48
40.5	9,463,384	77,530	0.0082	0.9918	88.48
41.5	9,383,593		0.0000	1.0000	87.76
42.5	3,800,545	44,462	0.0117	0.9883	87.76
43.5	3,756,083		0.0000	1.0000	86.73
44.5	3,756,083		0.0000	1.0000	86.73
45.5					86.73

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



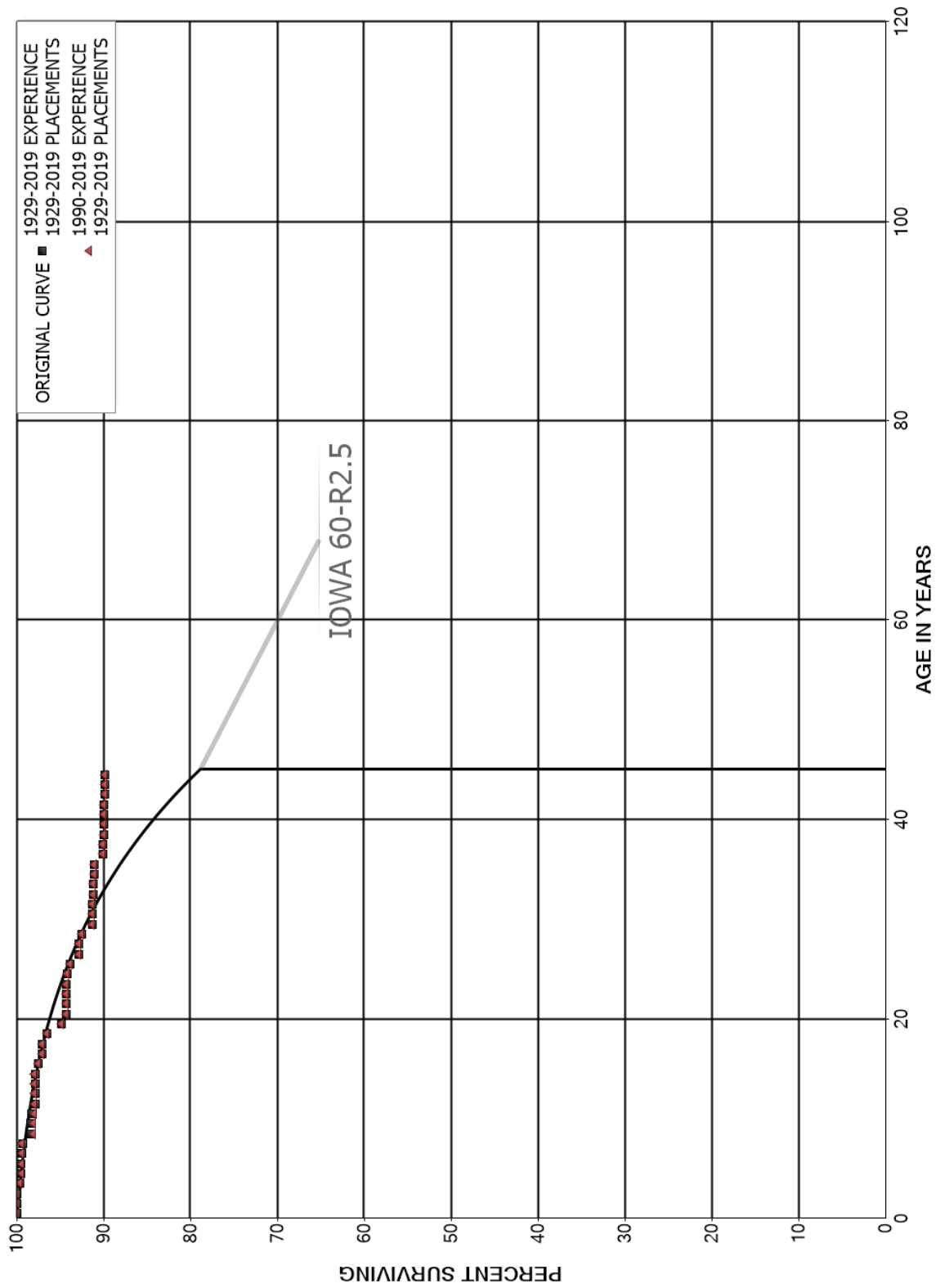
PORTLAND GENERAL ELECTRIC

ACCOUNT 345.01 ACCESSORY ELECTRIC EQUIPMENT - WIND

ORIGINAL LIFE TABLE

PLACEMENT BAND 2007-2017			EXPERIENCE BAND 2007-2019		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	42,567,603		0.0000	1.0000	100.00
0.5	42,567,603		0.0000	1.0000	100.00
1.5	42,567,603		0.0000	1.0000	100.00
2.5	41,310,510	182,201	0.0044	0.9956	100.00
3.5	39,566,428		0.0000	1.0000	99.56
4.5	39,508,723		0.0000	1.0000	99.56
5.5	24,958,049		0.0000	1.0000	99.56
6.5	24,958,049		0.0000	1.0000	99.56
7.5	23,972,217		0.0000	1.0000	99.56
8.5	23,949,364		0.0000	1.0000	99.56
9.5	8,306,432		0.0000	1.0000	99.56
10.5	2,046,993		0.0000	1.0000	99.56
11.5	2,046,993		0.0000	1.0000	99.56
12.5					99.56

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



PORTLAND GENERAL ELECTRIC

ACCOUNT 346 MISCELLANEOUS POWER PLANT EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1929-2019

EXPERIENCE BAND 1929-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	22,769,845	0	0.0000	1.0000	100.00
0.5	19,814,277	3	0.0000	1.0000	100.00
1.5	19,707,082	71	0.0000	1.0000	100.00
2.5	17,783,548	67,489	0.0038	0.9962	100.00
3.5	14,246,321	17,143	0.0012	0.9988	99.62
4.5	14,033,774	356	0.0000	1.0000	99.50
5.5	10,118,385	10,585	0.0010	0.9990	99.50
6.5	9,633,096	7,801	0.0008	0.9992	99.39
7.5	8,775,851	80,785	0.0092	0.9908	99.31
8.5	8,695,066	1	0.0000	1.0000	98.40
9.5	8,587,862	8,671	0.0010	0.9990	98.40
10.5	8,421,500	35,851	0.0043	0.9957	98.30
11.5	8,296,475		0.0000	1.0000	97.88
12.5	5,678,094	0	0.0000	1.0000	97.88
13.5	5,612,221	1	0.0000	1.0000	97.88
14.5	5,612,260	23,232	0.0041	0.9959	97.88
15.5	5,644,780	24,157	0.0043	0.9957	97.48
16.5	5,285,215	2	0.0000	1.0000	97.06
17.5	5,285,214	29,271	0.0055	0.9945	97.06
18.5	5,256,497	89,789	0.0171	0.9829	96.52
19.5	5,147,974	29,904	0.0058	0.9942	94.87
20.5	5,093,073	1,683	0.0003	0.9997	94.32
21.5	5,096,865	1	0.0000	1.0000	94.29
22.5	5,075,875	296	0.0001	0.9999	94.29
23.5	4,934,910	4,531	0.0009	0.9991	94.28
24.5	3,546,863	12,371	0.0035	0.9965	94.20
25.5	3,473,351	39,446	0.0114	0.9886	93.87
26.5	3,363,234	0	0.0000	1.0000	92.80
27.5	3,076,188	9,064	0.0029	0.9971	92.80
28.5	3,022,473	39,698	0.0131	0.9869	92.53
29.5	2,927,564	1,846	0.0006	0.9994	91.31
30.5	2,925,718	593	0.0002	0.9998	91.26
31.5	2,923,322	2,196	0.0008	0.9992	91.24
32.5	2,921,127	1,366	0.0005	0.9995	91.17
33.5	2,915,762	947	0.0003	0.9997	91.13
34.5	2,914,815	740	0.0003	0.9997	91.10
35.5	2,904,180	32,286	0.0111	0.9889	91.07
36.5	2,862,416	307	0.0001	0.9999	90.06
37.5	2,664,001	2,269	0.0009	0.9991	90.05
38.5	2,029,955	1,201	0.0006	0.9994	89.98

PORTLAND GENERAL ELECTRIC

ACCOUNT 346 MISCELLANEOUS POWER PLANT EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1929-2019			EXPERIENCE BAND 1929-2019			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	1,970,993	514	0.0003	0.9997	89.92	
40.5	1,878,493	125	0.0001	0.9999	89.90	
41.5	1,805,279	278	0.0002	0.9998	89.89	
42.5	790,665		0.0000	1.0000	89.88	
43.5	790,461		0.0000	1.0000	89.88	
44.5	790,093	46	0.0001	0.9999	89.88	
45.5	17,852		0.0000	1.0000	89.87	
46.5	5,225		0.0000	1.0000	89.87	
47.5	5,225	407	0.0780	0.9220	89.87	
48.5	4,470	193	0.0432	0.9568	82.87	
49.5	4,277	7	0.0016	0.9984	79.29	
50.5	4,147	88	0.0213	0.9787	79.17	
51.5	4,058		0.0000	1.0000	77.48	
52.5	4,058	58	0.0144	0.9856	77.48	
53.5	4,000	155	0.0388	0.9612	76.36	
54.5	3,844	17	0.0044	0.9956	73.40	
55.5	3,828	210	0.0548	0.9452	73.08	
56.5	3,498	696	0.1989	0.8011	69.07	
57.5	2,802	6	0.0021	0.9979	55.33	
58.5	2,689	173	0.0645	0.9355	55.22	
59.5	2,516	190	0.0757	0.9243	51.66	
60.5	1,636		0.0000	1.0000	47.75	
61.5	1,636		0.0000	1.0000	47.75	
62.5	1,636		0.0000	1.0000	47.75	
63.5	1,092	90	0.0822	0.9178	47.75	
64.5	1,002		0.0000	1.0000	43.82	
65.5	916		0.0000	1.0000	43.82	
66.5	839		0.0000	1.0000	43.82	
67.5	839		0.0000	1.0000	43.82	
68.5	758		0.0000	1.0000	43.82	
69.5	758		0.0000	1.0000	43.82	
70.5	758	16	0.0214	0.9786	43.82	
71.5	661		0.0000	1.0000	42.89	
72.5	571		0.0000	1.0000	42.89	
73.5	506		0.0000	1.0000	42.89	
74.5	506		0.0000	1.0000	42.89	
75.5	506		0.0000	1.0000	42.89	
76.5	506		0.0000	1.0000	42.89	
77.5	387		0.0000	1.0000	42.89	
78.5	387		0.0000	1.0000	42.89	

PORTLAND GENERAL ELECTRIC

ACCOUNT 346 MISCELLANEOUS POWER PLANT EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1929-2019			EXPERIENCE BAND 1929-2019		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	387		0.0000	1.0000	42.89
80.5	319	107	0.3342	0.6658	42.89
81.5	171		0.0000	1.0000	28.56
82.5	128		0.0000	1.0000	28.56
83.5	128		0.0000	1.0000	28.56
84.5	128		0.0000	1.0000	28.56
85.5	128		0.0000	1.0000	28.56
86.5	128		0.0000	1.0000	28.56
87.5	128		0.0000	1.0000	28.56
88.5	128		0.0000	1.0000	28.56
89.5	128		0.0000	1.0000	28.56
90.5					28.56

PORTLAND GENERAL ELECTRIC

ACCOUNT 346 MISCELLANEOUS POWER PLANT EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1929-2019			EXPERIENCE BAND 1990-2019		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	19,632,404		0.0000	1.0000	100.00
0.5	16,676,837		0.0000	1.0000	100.00
1.5	16,569,644		0.0000	1.0000	100.00
2.5	14,646,182	63,183	0.0043	0.9957	100.00
3.5	11,113,261	17,130	0.0015	0.9985	99.57
4.5	10,900,728		0.0000	1.0000	99.42
5.5	6,996,334		0.0000	1.0000	99.42
6.5	6,531,108		0.0000	1.0000	99.42
7.5	5,888,830	78,483	0.0133	0.9867	99.42
8.5	6,449,505		0.0000	1.0000	98.09
9.5	6,420,481	8,397	0.0013	0.9987	98.09
10.5	6,346,970		0.0000	1.0000	97.96
11.5	6,333,078		0.0000	1.0000	97.96
12.5	4,742,149		0.0000	1.0000	97.96
13.5	4,677,427		0.0000	1.0000	97.96
14.5	4,678,574	22,896	0.0049	0.9951	97.96
15.5	5,577,923	24,156	0.0043	0.9957	97.48
16.5	5,276,555		0.0000	1.0000	97.06
17.5	5,277,162	29,269	0.0055	0.9945	97.06
18.5	5,249,922	89,789	0.0171	0.9829	96.52
19.5	5,141,912	29,900	0.0058	0.9942	94.87
20.5	5,087,319	1,562	0.0003	0.9997	94.32
21.5	5,091,341		0.0000	1.0000	94.29
22.5	5,070,351		0.0000	1.0000	94.29
23.5	4,929,682	4,530	0.0009	0.9991	94.29
24.5	3,541,681	12,369	0.0035	0.9965	94.20
25.5	3,468,171	39,439	0.0114	0.9886	93.87
26.5	3,358,181		0.0000	1.0000	92.81
27.5	3,071,543	9,059	0.0029	0.9971	92.81
28.5	3,018,132	39,696	0.0132	0.9868	92.53
29.5	2,923,226	1,846	0.0006	0.9994	91.32
30.5	2,922,233	592	0.0002	0.9998	91.26
31.5	2,919,838	2,195	0.0008	0.9992	91.24
32.5	2,917,702	1,206	0.0004	0.9996	91.17
33.5	2,913,196	947	0.0003	0.9997	91.13
34.5	2,912,266	740	0.0003	0.9997	91.10
35.5	2,901,927	32,286	0.0111	0.9889	91.08
36.5	2,860,935	305	0.0001	0.9999	90.07
37.5	2,662,528	2,269	0.0009	0.9991	90.06
38.5	2,028,905	1,201	0.0006	0.9994	89.98

PORTLAND GENERAL ELECTRIC

ACCOUNT 346 MISCELLANEOUS POWER PLANT EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1929-2019			EXPERIENCE BAND 1990-2019			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	1,970,134	513	0.0003	0.9997	89.93	
40.5	1,877,636	124	0.0001	0.9999	89.91	
41.5	1,804,505	277	0.0002	0.9998	89.90	
42.5	789,980		0.0000	1.0000	89.89	
43.5	789,932		0.0000	1.0000	89.89	
44.5	789,564	46	0.0001	0.9999	89.89	
45.5	17,323		0.0000	1.0000	89.88	
46.5	4,696		0.0000	1.0000	89.88	
47.5	4,814	407	0.0846	0.9154	89.88	
48.5	4,059	193	0.0474	0.9526	82.28	
49.5	3,867		0.0000	1.0000	78.37	
50.5	3,827	88	0.0231	0.9769	78.37	
51.5	3,781		0.0000	1.0000	76.56	
52.5	3,824	58	0.0153	0.9847	76.56	
53.5	3,765	155	0.0412	0.9588	75.39	
54.5	3,610	17	0.0047	0.9953	72.28	
55.5	3,593	210	0.0584	0.9416	71.94	
56.5	3,263	696	0.2132	0.7868	67.75	
57.5	2,568	6	0.0023	0.9977	53.30	
58.5	2,455	173	0.0706	0.9294	53.18	
59.5	2,281	190	0.0835	0.9165	49.42	
60.5	1,636		0.0000	1.0000	45.30	
61.5	1,636		0.0000	1.0000	45.30	
62.5	1,636		0.0000	1.0000	45.30	
63.5	1,092	90	0.0822	0.9178	45.30	
64.5	1,002		0.0000	1.0000	41.58	
65.5	916		0.0000	1.0000	41.58	
66.5	839		0.0000	1.0000	41.58	
67.5	839		0.0000	1.0000	41.58	
68.5	758		0.0000	1.0000	41.58	
69.5	758		0.0000	1.0000	41.58	
70.5	758	16	0.0214	0.9786	41.58	
71.5	661		0.0000	1.0000	40.69	
72.5	571		0.0000	1.0000	40.69	
73.5	506		0.0000	1.0000	40.69	
74.5	506		0.0000	1.0000	40.69	
75.5	506		0.0000	1.0000	40.69	
76.5	506		0.0000	1.0000	40.69	
77.5	387		0.0000	1.0000	40.69	
78.5	387		0.0000	1.0000	40.69	

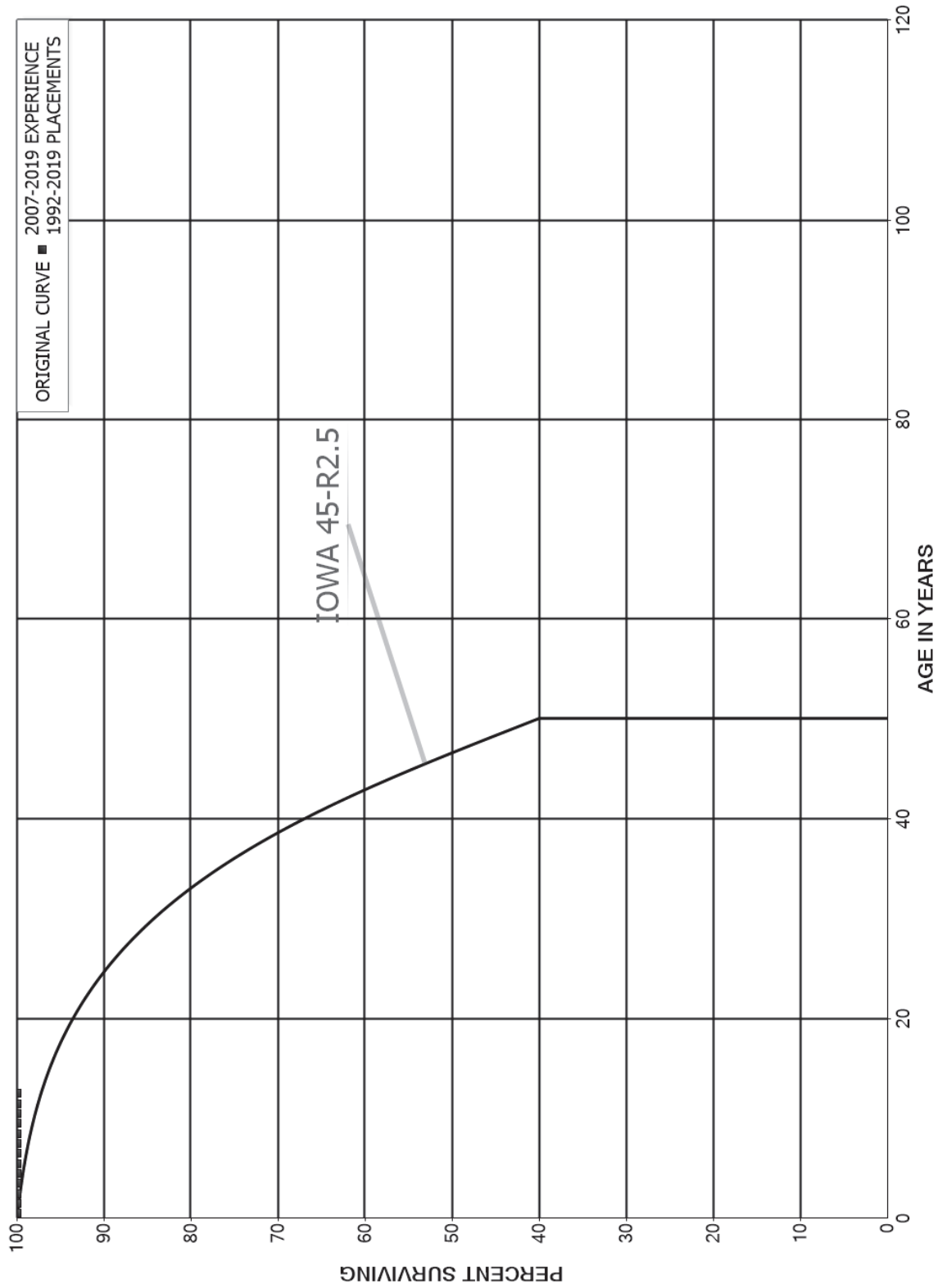
PORTLAND GENERAL ELECTRIC

ACCOUNT 346 MISCELLANEOUS POWER PLANT EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1929-2019			EXPERIENCE BAND 1990-2019			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	387		0.0000	1.0000	40.69	
80.5	319	107	0.3342	0.6658	40.69	
81.5	171		0.0000	1.0000	27.09	
82.5	128		0.0000	1.0000	27.09	
83.5	128		0.0000	1.0000	27.09	
84.5	128		0.0000	1.0000	27.09	
85.5	128		0.0000	1.0000	27.09	
86.5	128		0.0000	1.0000	27.09	
87.5	128		0.0000	1.0000	27.09	
88.5	128		0.0000	1.0000	27.09	
89.5	128		0.0000	1.0000	27.09	
90.5					27.09	

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



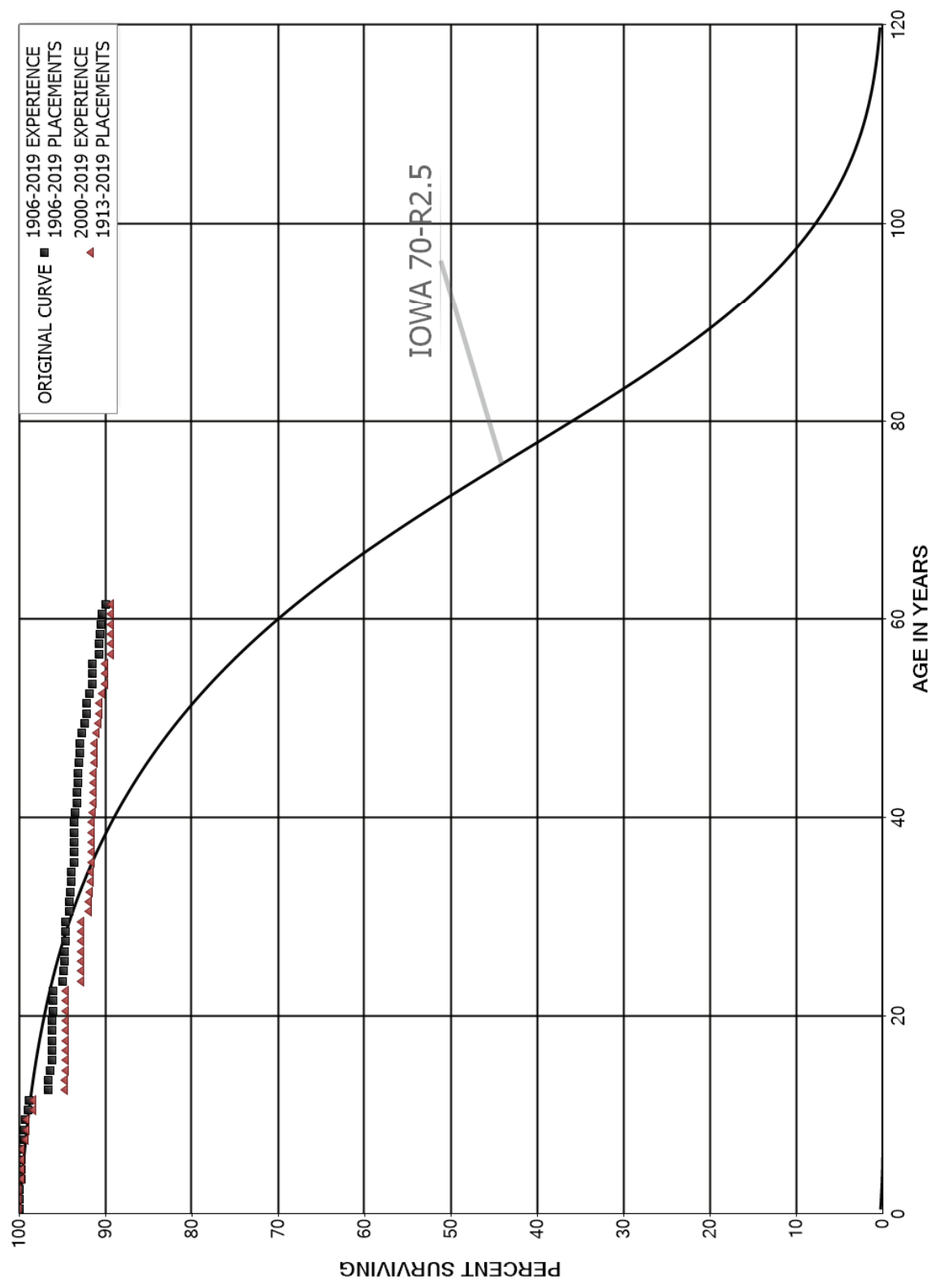
PORTLAND GENERAL ELECTRIC

ACCOUNT 346.01 MISCELLANEOUS POWER PLANT EQUIPMENT - WIND

ORIGINAL LIFE TABLE

PLACEMENT BAND 1992-2019			EXPERIENCE BAND 2007-2019		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	2,079,821		0.0000	1.0000	100.00
0.5	1,832,880		0.0000	1.0000	100.00
1.5	1,832,880		0.0000	1.0000	100.00
2.5	1,832,880		0.0000	1.0000	100.00
3.5	1,832,880		0.0000	1.0000	100.00
4.5	1,785,930		0.0000	1.0000	100.00
5.5	1,165,974		0.0000	1.0000	100.00
6.5	819,317		0.0000	1.0000	100.00
7.5	549,564		0.0000	1.0000	100.00
8.5	510,331		0.0000	1.0000	100.00
9.5	510,331		0.0000	1.0000	100.00
10.5	312,682		0.0000	1.0000	100.00
11.5	312,682		0.0000	1.0000	100.00
12.5					100.00
13.5					
14.5					
15.5	5,314		0.0000		
16.5	30,562		0.0000		
17.5	30,562		0.0000		
18.5	30,562		0.0000		
19.5	30,562		0.0000		
20.5	30,562		0.0000		
21.5	30,562		0.0000		
22.5	30,562		0.0000		
23.5	30,562		0.0000		
24.5	30,562		0.0000		
25.5	30,562		0.0000		
26.5	25,248		0.0000		
27.5					

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



PORTLAND GENERAL ELECTRIC

ACCOUNT 352 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1906-2019

EXPERIENCE BAND 1906-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	28,853,656	503	0.0000	1.0000	100.00
0.5	27,476,237	2,761	0.0001	0.9999	100.00
1.5	28,270,401	894	0.0000	1.0000	99.99
2.5	25,845,191	56,557	0.0022	0.9978	99.99
3.5	23,027,461	8,188	0.0004	0.9996	99.77
4.5	22,765,848	3,036	0.0001	0.9999	99.73
5.5	21,294,348	1,598	0.0001	0.9999	99.72
6.5	20,114,171	56,752	0.0028	0.9972	99.71
7.5	18,535,925	10,263	0.0006	0.9994	99.43
8.5	17,932,973	9,554	0.0005	0.9995	99.37
9.5	17,793,232	75,825	0.0043	0.9957	99.32
10.5	17,025,696	3,208	0.0002	0.9998	98.90
11.5	16,690,022	380,436	0.0228	0.9772	98.88
12.5	14,798,278	2,952	0.0002	0.9998	96.62
13.5	13,630,295	22,124	0.0016	0.9984	96.61
14.5	13,194,748	32,179	0.0024	0.9976	96.45
15.5	12,789,688	3,024	0.0002	0.9998	96.21
16.5	12,741,088	1,717	0.0001	0.9999	96.19
17.5	12,709,691	4,868	0.0004	0.9996	96.18
18.5	12,090,411	1,097	0.0001	0.9999	96.14
19.5	12,039,974	3,274	0.0003	0.9997	96.13
20.5	10,975,039	1,909	0.0002	0.9998	96.11
21.5	10,904,145	8,560	0.0008	0.9992	96.09
22.5	10,730,251	122,462	0.0114	0.9886	96.01
23.5	8,730,701	8,098	0.0009	0.9991	94.92
24.5	7,468,327	9,851	0.0013	0.9987	94.83
25.5	7,221,171	2,204	0.0003	0.9997	94.71
26.5	7,117,115	2,546	0.0004	0.9996	94.68
27.5	6,198,659	1,625	0.0003	0.9997	94.64
28.5	5,819,742	1,413	0.0002	0.9998	94.62
29.5	5,727,833	26,281	0.0046	0.9954	94.59
30.5	5,720,099	851	0.0001	0.9999	94.16
31.5	5,471,156	2,676	0.0005	0.9995	94.15
32.5	5,402,492	6,081	0.0011	0.9989	94.10
33.5	5,224,873	2,696	0.0005	0.9995	93.99
34.5	5,271,266	16,838	0.0032	0.9968	93.95
35.5	4,478,335	1,008	0.0002	0.9998	93.65
36.5	4,448,281	731	0.0002	0.9998	93.62
37.5	4,064,263	700	0.0002	0.9998	93.61
38.5	4,000,174	874	0.0002	0.9998	93.59

PORTLAND GENERAL ELECTRIC

ACCOUNT 352 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1906-2019			EXPERIENCE BAND 1906-2019			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	3,952,177	4,461	0.0011	0.9989	93.57	
40.5	3,899,793	5,457	0.0014	0.9986	93.47	
41.5	3,816,565	3,280	0.0009	0.9991	93.34	
42.5	3,619,743	1,285	0.0004	0.9996	93.26	
43.5	3,487,988	917	0.0003	0.9997	93.22	
44.5	3,393,803	5,218	0.0015	0.9985	93.20	
45.5	3,279,792	2,189	0.0007	0.9993	93.06	
46.5	2,757,082	897	0.0003	0.9997	92.99	
47.5	2,720,852	8,516	0.0031	0.9969	92.96	
48.5	2,787,199	7,979	0.0029	0.9971	92.67	
49.5	2,652,132	5,591	0.0021	0.9979	92.41	
50.5	2,621,042	425	0.0002	0.9998	92.21	
51.5	2,164,837	7,315	0.0034	0.9966	92.20	
52.5	1,609,287	5,985	0.0037	0.9963	91.89	
53.5	857,405	493	0.0006	0.9994	91.54	
54.5	856,126	380	0.0004	0.9996	91.49	
55.5	843,070	6,283	0.0075	0.9925	91.45	
56.5	729,048	529	0.0007	0.9993	90.77	
57.5	562,316	490	0.0009	0.9991	90.70	
58.5	465,002	805	0.0017	0.9983	90.62	
59.5	434,587	565	0.0013	0.9987	90.47	
60.5	213,682	882	0.0041	0.9959	90.35	
61.5	84,338	530	0.0063	0.9937	89.98	
62.5	83,808	407	0.0049	0.9951	89.41	
63.5	83,376	167	0.0020	0.9980	88.98	
64.5	70,218	541	0.0077	0.9923	88.80	
65.5	69,676	125	0.0018	0.9982	88.11	
66.5	69,312	48	0.0007	0.9993	87.96	
67.5	69,263	128	0.0018	0.9982	87.90	
68.5	69,135	21	0.0003	0.9997	87.73	
69.5	69,114	26	0.0004	0.9996	87.71	
70.5	67,789	1	0.0000	1.0000	87.67	
71.5	46,129	328	0.0071	0.9929	87.67	
72.5	45,801	0	0.0000	1.0000	87.05	
73.5	45,707		0.0000	1.0000	87.05	
74.5	45,707		0.0000	1.0000	87.05	
75.5	45,565		0.0000	1.0000	87.05	
76.5	43,911		0.0000	1.0000	87.05	
77.5	41,062	25	0.0006	0.9994	87.05	
78.5	31,599		0.0000	1.0000	87.00	

PORTLAND GENERAL ELECTRIC
ACCOUNT 352 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1906-2019			EXPERIENCE BAND 1906-2019		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	30,051		0.0000	1.0000	87.00
80.5	29,940		0.0000	1.0000	87.00
81.5	29,857		0.0000	1.0000	87.00
82.5	29,857		0.0000	1.0000	87.00
83.5	27,281		0.0000	1.0000	87.00
84.5	27,281		0.0000	1.0000	87.00
85.5	27,281		0.0000	1.0000	87.00
86.5	27,281		0.0000	1.0000	87.00
87.5	27,139		0.0000	1.0000	87.00
88.5	9		0.0000	1.0000	87.00
89.5	9		0.0000	1.0000	87.00
90.5	9		0.0000	1.0000	87.00
91.5	9		0.0000	1.0000	87.00
92.5	9		0.0000	1.0000	87.00
93.5	9	9	1.0000		87.00
94.5					

PORTLAND GENERAL ELECTRIC

ACCOUNT 352 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1913-2019

EXPERIENCE BAND 2000-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	16,154,279		0.0000	1.0000	100.00
0.5	14,849,232		0.0000	1.0000	100.00
1.5	15,655,697		0.0000	1.0000	100.00
2.5	13,419,196	45,783	0.0034	0.9966	100.00
3.5	12,492,751	6,328	0.0005	0.9995	99.66
4.5	14,029,946	1,589	0.0001	0.9999	99.61
5.5	12,745,263		0.0000	1.0000	99.60
6.5	11,833,953	54,237	0.0046	0.9954	99.60
7.5	11,044,516	8,571	0.0008	0.9992	99.14
8.5	10,947,388	5,896	0.0005	0.9995	99.06
9.5	10,888,998	73,770	0.0068	0.9932	99.01
10.5	10,125,813	1,214	0.0001	0.9999	98.34
11.5	10,121,511	378,470	0.0374	0.9626	98.33
12.5	8,296,702	1,657	0.0002	0.9998	94.65
13.5	7,304,537	10,132	0.0014	0.9986	94.63
14.5	7,032,953	1,545	0.0002	0.9998	94.50
15.5	7,360,315	587	0.0001	0.9999	94.48
16.5	7,314,153		0.0000	1.0000	94.47
17.5	7,665,917		0.0000	1.0000	94.47
18.5	7,107,131		0.0000	1.0000	94.47
19.5	7,275,695		0.0000	1.0000	94.47
20.5	6,233,039	1,143	0.0002	0.9998	94.47
21.5	6,486,337		0.0000	1.0000	94.46
22.5	6,490,586	120,901	0.0186	0.9814	94.46
23.5	4,661,143		0.0000	1.0000	92.70
24.5	3,484,701		0.0000	1.0000	92.70
25.5	3,361,442		0.0000	1.0000	92.70
26.5	3,900,033		0.0000	1.0000	92.70
27.5	3,019,286		0.0000	1.0000	92.70
28.5	2,663,774		0.0000	1.0000	92.70
29.5	2,713,502	25,816	0.0095	0.9905	92.70
30.5	2,738,163		0.0000	1.0000	91.81
31.5	2,952,307	1,905	0.0006	0.9994	91.81
32.5	3,369,032	4,708	0.0014	0.9986	91.75
33.5	4,033,564	1,843	0.0005	0.9995	91.63
34.5	4,098,055	4,509	0.0011	0.9989	91.58
35.5	3,331,548		0.0000	1.0000	91.48
36.5	3,447,926		0.0000	1.0000	91.48
37.5	3,311,122		0.0000	1.0000	91.48
38.5	3,340,536		0.0000	1.0000	91.48

PORTLAND GENERAL ELECTRIC

ACCOUNT 352 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

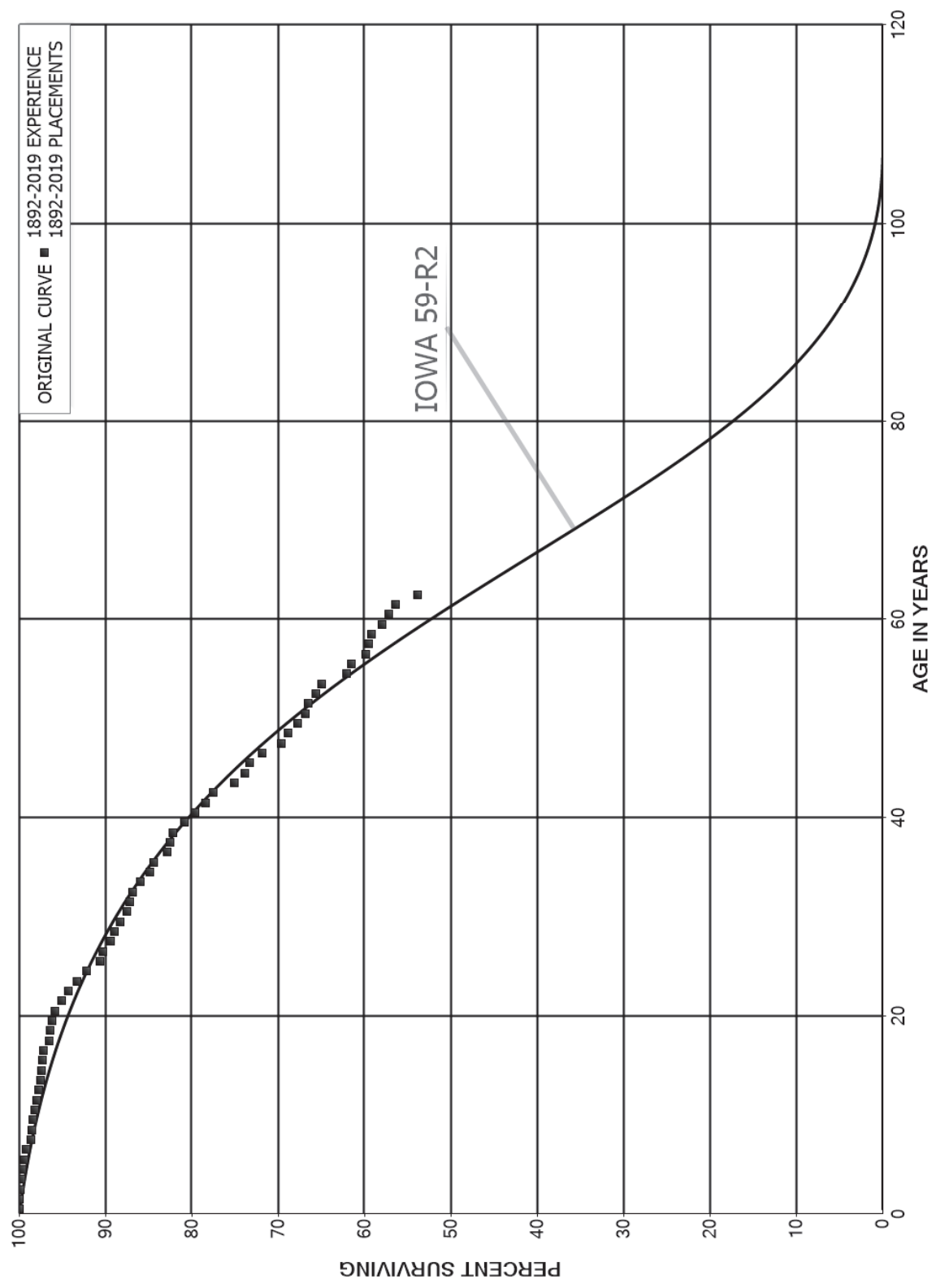
PLACEMENT BAND 1913-2019			EXPERIENCE BAND 2000-2019			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	3,385,827	3,328	0.0010	0.9990	91.48	
40.5	3,434,823	3,151	0.0009	0.9991	91.39	
41.5	3,563,666	2,419	0.0007	0.9993	91.31	
42.5	3,383,820		0.0000	1.0000	91.25	
43.5	3,254,001	68	0.0000	1.0000	91.25	
44.5	3,160,968	585	0.0002	0.9998	91.25	
45.5	3,057,913		0.0000	1.0000	91.23	
46.5	2,601,666	389	0.0001	0.9999	91.23	
47.5	2,567,030	6,271	0.0024	0.9976	91.22	
48.5	2,636,169	6,197	0.0024	0.9976	90.99	
49.5	2,510,692	4,708	0.0019	0.9981	90.78	
50.5	2,526,243		0.0000	1.0000	90.61	
51.5	2,070,465	6,461	0.0031	0.9969	90.61	
52.5	1,516,113	5,318	0.0035	0.9965	90.33	
53.5	764,898		0.0000	1.0000	90.01	
54.5	764,113		0.0000	1.0000	90.01	
55.5	751,463	5,986	0.0080	0.9920	90.01	
56.5	641,167		0.0000	1.0000	89.29	
57.5	475,138		0.0000	1.0000	89.29	
58.5	378,824		0.0000	1.0000	89.29	
59.5	350,182		0.0000	1.0000	89.29	
60.5	129,842		0.0000	1.0000	89.29	
61.5	1,381		0.0000	1.0000	89.29	
62.5	13,017		0.0000	1.0000	89.29	
63.5	12,992		0.0000	1.0000	89.29	
64.5	284		0.0000	1.0000	89.29	
65.5	284		0.0000	1.0000	89.29	
66.5	44		0.0000	1.0000	89.29	
67.5	44		0.0000	1.0000	89.29	
68.5	1,344		0.0000	1.0000	89.29	
69.5	23,003		0.0000	1.0000	89.29	
70.5	21,728		0.0000	1.0000	89.29	
71.5	163	44	0.2699	0.7301	89.29	
72.5	119		0.0000	1.0000	65.20	
73.5	167		0.0000	1.0000	65.20	
74.5	1,821		0.0000	1.0000	65.20	
75.5	4,559		0.0000	1.0000	65.20	
76.5	12,342		0.0000	1.0000	65.20	
77.5	11,041	25	0.0023	0.9977	65.20	
78.5	1,688		0.0000	1.0000	65.05	

PORTLAND GENERAL ELECTRIC
ACCOUNT 352 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1913-2019			EXPERIENCE BAND 2000-2019		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	223		0.0000	1.0000	65.05
80.5	113		0.0000	1.0000	65.05
81.5	2,576		0.0000	1.0000	65.05
82.5	2,576		0.0000	1.0000	65.05
83.5					65.05
84.5					
85.5	142		0.0000		
86.5	27,281		0.0000		
87.5	27,139		0.0000		
88.5	9		0.0000		
89.5	9		0.0000		
90.5	9		0.0000		
91.5	9		0.0000		
92.5	9		0.0000		
93.5	9	9	1.0000		
94.5					

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



PORTLAND GENERAL ELECTRIC

ACCOUNT 353 STATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1892-2019

EXPERIENCE BAND 1892-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	434,892,151	133,424	0.0003	0.9997	100.00
0.5	434,213,742	176,185	0.0004	0.9996	99.97
1.5	431,085,032	239,380	0.0006	0.9994	99.93
2.5	413,517,242	828,070	0.0020	0.9980	99.87
3.5	368,122,321	383,835	0.0010	0.9990	99.67
4.5	355,254,886	643,256	0.0018	0.9982	99.57
5.5	311,728,214	694,461	0.0022	0.9978	99.39
6.5	305,530,791	1,696,321	0.0056	0.9944	99.17
7.5	288,275,182	271,797	0.0009	0.9991	98.62
8.5	265,462,452	258,442	0.0010	0.9990	98.52
9.5	255,394,074	706,965	0.0028	0.9972	98.43
10.5	239,724,200	463,976	0.0019	0.9981	98.16
11.5	223,364,655	561,966	0.0025	0.9975	97.97
12.5	187,325,465	344,887	0.0018	0.9982	97.72
13.5	178,701,233	260,640	0.0015	0.9985	97.54
14.5	174,259,532	152,559	0.0009	0.9991	97.40
15.5	170,581,519	301,200	0.0018	0.9982	97.31
16.5	168,762,771	1,013,116	0.0060	0.9940	97.14
17.5	164,208,948	214,900	0.0013	0.9987	96.56
18.5	151,054,979	344,901	0.0023	0.9977	96.43
19.5	144,876,462	612,602	0.0042	0.9958	96.21
20.5	138,233,186	1,061,543	0.0077	0.9923	95.80
21.5	135,356,609	1,125,513	0.0083	0.9917	95.07
22.5	131,718,796	1,457,764	0.0111	0.9889	94.28
23.5	123,230,597	1,420,321	0.0115	0.9885	93.23
24.5	103,226,859	1,775,093	0.0172	0.9828	92.16
25.5	98,779,304	298,396	0.0030	0.9970	90.57
26.5	95,353,248	901,425	0.0095	0.9905	90.30
27.5	81,008,512	427,795	0.0053	0.9947	89.45
28.5	76,528,259	619,101	0.0081	0.9919	88.97
29.5	72,357,799	579,966	0.0080	0.9920	88.26
30.5	67,938,984	248,958	0.0037	0.9963	87.55
31.5	63,481,338	322,463	0.0051	0.9949	87.23
32.5	62,909,763	585,775	0.0093	0.9907	86.78
33.5	59,102,199	749,714	0.0127	0.9873	85.98
34.5	57,746,880	355,610	0.0062	0.9938	84.89
35.5	43,252,135	760,740	0.0176	0.9824	84.36
36.5	41,757,148	181,834	0.0044	0.9956	82.88
37.5	40,078,640	164,763	0.0041	0.9959	82.52
38.5	41,315,137	659,755	0.0160	0.9840	82.18

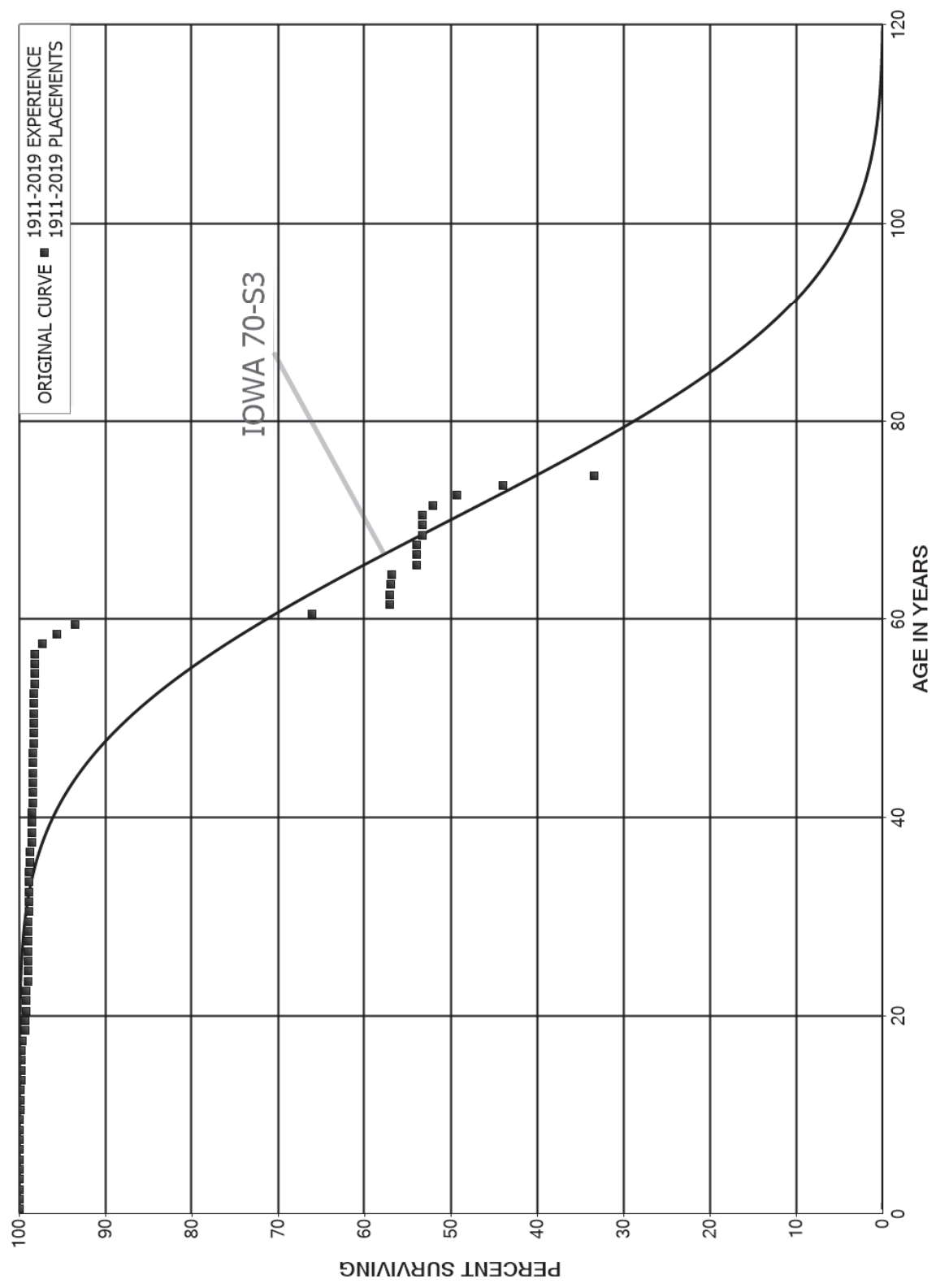
PORTLAND GENERAL ELECTRIC
ACCOUNT 353 STATION EQUIPMENT
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1892-2019			EXPERIENCE BAND 1892-2019		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	33,173,305	528,615	0.0159	0.9841	80.87
40.5	32,186,586	481,527	0.0150	0.9850	79.58
41.5	28,649,436	327,511	0.0114	0.9886	78.39
42.5	26,041,613	801,869	0.0308	0.9692	77.49
43.5	23,487,894	389,594	0.0166	0.9834	75.10
44.5	21,242,163	166,472	0.0078	0.9922	73.86
45.5	17,048,148	325,389	0.0191	0.9809	73.28
46.5	16,209,899	521,007	0.0321	0.9679	71.88
47.5	14,830,003	162,513	0.0110	0.9890	69.57
48.5	14,083,748	217,279	0.0154	0.9846	68.81
49.5	13,444,058	170,900	0.0127	0.9873	67.75
50.5	12,442,819	68,252	0.0055	0.9945	66.89
51.5	9,558,371	135,774	0.0142	0.9858	66.52
52.5	8,603,902	87,964	0.0102	0.9898	65.57
53.5	6,539,670	286,652	0.0438	0.9562	64.90
54.5	6,207,053	54,561	0.0088	0.9912	62.06
55.5	5,887,637	163,717	0.0278	0.9722	61.51
56.5	4,704,905	21,204	0.0045	0.9955	59.80
57.5	3,947,153	23,091	0.0059	0.9941	59.53
58.5	2,680,675	56,101	0.0209	0.9791	59.19
59.5	2,621,367	35,919	0.0137	0.9863	57.95
60.5	1,954,876	25,138	0.0129	0.9871	57.15
61.5	1,628,071	75,718	0.0465	0.9535	56.42
62.5	792,855	7,304	0.0092	0.9908	53.79
63.5	785,551		0.0000	1.0000	53.30
64.5	782,382	2,430	0.0031	0.9969	53.30
65.5	758,043	13,559	0.0179	0.9821	53.13
66.5	719,886	15,294	0.0212	0.9788	52.18
67.5	667,496	49	0.0001	0.9999	51.07
68.5	582,320	14,800	0.0254	0.9746	51.07
69.5	567,492	47,024	0.0829	0.9171	49.77
70.5	514,517	40,703	0.0791	0.9209	45.65
71.5	473,814	83,320	0.1759	0.8241	42.04
72.5	390,493	10,154	0.0260	0.9740	34.64
73.5	379,918	13,695	0.0360	0.9640	33.74
74.5	366,223	50,378	0.1376	0.8624	32.53
75.5	315,617	33,589	0.1064	0.8936	28.05
76.5	270,502	1,942	0.0072	0.9928	25.07
77.5	257,464	996	0.0039	0.9961	24.89
78.5	256,468	295	0.0012	0.9988	24.79

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

PLACEMENT BAND 1892-2019			EXPERIENCE BAND 1892-2019		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	252,551	1,390	0.0055	0.9945	24.76
80.5	247,914	243	0.0010	0.9990	24.63
81.5	245,181		0.0000	1.0000	24.60
82.5	242,777	12,528	0.0516	0.9484	24.60
83.5	229,697	11,253	0.0490	0.9510	23.33
84.5	218,277	1,014	0.0046	0.9954	22.19
85.5	217,263	1,901	0.0087	0.9913	22.09
86.5	214,993		0.0000	1.0000	21.89
87.5	214,993	2,012	0.0094	0.9906	21.89
88.5	190,436		0.0000	1.0000	21.69
89.5	189,956		0.0000	1.0000	21.69
90.5	189,917		0.0000	1.0000	21.69
91.5	189,917		0.0000	1.0000	21.69
92.5	189,714		0.0000	1.0000	21.69
93.5	188,751	1,087	0.0058	0.9942	21.69
94.5	131,219	5,456	0.0416	0.9584	21.56
95.5	110,974		0.0000	1.0000	20.67
96.5	110,974	90,408	0.8147	0.1853	20.67
97.5	17,190		0.0000	1.0000	3.83
98.5	17,190	1,044	0.0607	0.9393	3.83
99.5	15,769		0.0000	1.0000	3.60
100.5	15,769	12	0.0008	0.9992	3.60
101.5	15,756		0.0000	1.0000	3.59
102.5	15,740		0.0000	1.0000	3.59
103.5	15,740		0.0000	1.0000	3.59
104.5	15,740		0.0000	1.0000	3.59
105.5	15,740	5,430	0.3450	0.6550	3.59
106.5					2.35

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



PORTLAND GENERAL ELECTRIC

ACCOUNT 354 TOWERS AND FIXTURES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1911-2019

EXPERIENCE BAND 1911-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	50,805,534	1,577	0.0000	1.0000	100.00
0.5	50,794,002	10,175	0.0002	0.9998	100.00
1.5	50,719,102	16,476	0.0003	0.9997	99.98
2.5	50,702,626	1,089	0.0000	1.0000	99.94
3.5	50,701,537	4,246	0.0001	0.9999	99.94
4.5	50,675,958	5,343	0.0001	0.9999	99.93
5.5	50,047,479	8,852	0.0002	0.9998	99.92
6.5	50,038,325	452	0.0000	1.0000	99.91
7.5	50,035,629	710	0.0000	1.0000	99.90
8.5	50,034,919	5,750	0.0001	0.9999	99.90
9.5	50,014,774	5,333	0.0001	0.9999	99.89
10.5	49,989,822	3,622	0.0001	0.9999	99.88
11.5	49,962,276	20,166	0.0004	0.9996	99.87
12.5	48,640,108	37,636	0.0008	0.9992	99.83
13.5	48,753,373	3,649	0.0001	0.9999	99.76
14.5	48,722,020	9,525	0.0002	0.9998	99.75
15.5	48,712,494	8,359	0.0002	0.9998	99.73
16.5	48,698,439	68,755	0.0014	0.9986	99.71
17.5	48,629,684	148,500	0.0031	0.9969	99.57
18.5	48,481,184	17,760	0.0004	0.9996	99.27
19.5	48,463,424	2,048	0.0000	1.0000	99.23
20.5	48,461,376	4,297	0.0001	0.9999	99.23
21.5	48,457,079	40,905	0.0008	0.9992	99.22
22.5	48,406,229	87,255	0.0018	0.9982	99.13
23.5	48,315,877	3,701	0.0001	0.9999	98.96
24.5	46,492,691	10,413	0.0002	0.9998	98.95
25.5	46,302,539	9,605	0.0002	0.9998	98.93
26.5	46,260,814	2,787	0.0001	0.9999	98.91
27.5	46,233,992	599	0.0000	1.0000	98.90
28.5	45,620,879	1,529	0.0000	1.0000	98.90
29.5	44,934,356	2,257	0.0001	0.9999	98.89
30.5	44,932,099	6,829	0.0002	0.9998	98.89
31.5	44,130,799	6,150	0.0001	0.9999	98.87
32.5	44,029,818	2,311	0.0001	0.9999	98.86
33.5	40,187,972	10,041	0.0002	0.9998	98.86
34.5	40,079,851	23,946	0.0006	0.9994	98.83
35.5	21,578,793	20,802	0.0010	0.9990	98.77
36.5	21,557,992	47,054	0.0022	0.9978	98.68
37.5	21,485,687	988	0.0000	1.0000	98.46
38.5	23,240,351	985	0.0000	1.0000	98.46

PORTLAND GENERAL ELECTRIC

ACCOUNT 354 TOWERS AND FIXTURES

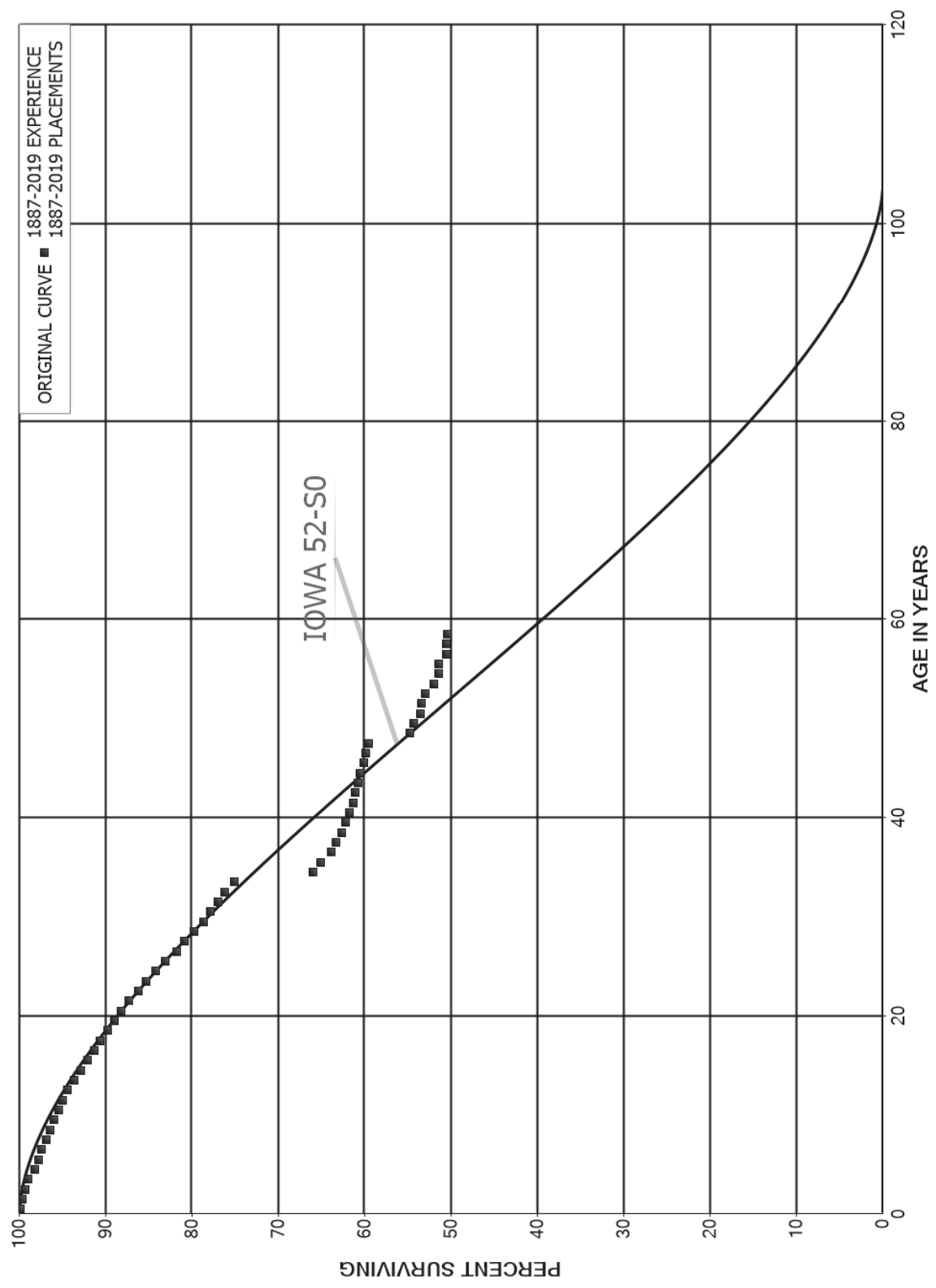
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1911-2019			EXPERIENCE BAND 1911-2019			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	18,245,849	472	0.0000	1.0000	98.45	
40.5	18,221,397	1,343	0.0001	0.9999	98.45	
41.5	18,200,321	453	0.0000	1.0000	98.44	
42.5	18,154,185	987	0.0001	0.9999	98.44	
43.5	18,153,198	2,060	0.0001	0.9999	98.44	
44.5	18,151,138	4,137	0.0002	0.9998	98.42	
45.5	13,846,488	7,819	0.0006	0.9994	98.40	
46.5	13,832,210	2,962	0.0002	0.9998	98.35	
47.5	13,829,248	1,328	0.0001	0.9999	98.33	
48.5	13,827,920	801	0.0001	0.9999	98.32	
49.5	13,827,119	727	0.0001	0.9999	98.31	
50.5	13,805,072	1,216	0.0001	0.9999	98.30	
51.5	13,803,856	577	0.0000	1.0000	98.30	
52.5	5,576,632	5,257	0.0009	0.9991	98.29	
53.5	5,571,375	342	0.0001	0.9999	98.20	
54.5	5,558,081	536	0.0001	0.9999	98.19	
55.5	1,972,442	217	0.0001	0.9999	98.18	
56.5	461,566	4,117	0.0089	0.9911	98.17	
57.5	457,449	8,150	0.0178	0.9822	97.30	
58.5	449,298	9,832	0.0219	0.9781	95.56	
59.5	439,467	128,631	0.2927	0.7073	93.47	
60.5	310,836	42,578	0.1370	0.8630	66.11	
61.5	268,259	106	0.0004	0.9996	57.06	
62.5	264,763	500	0.0019	0.9981	57.03	
63.5	251,344	274	0.0011	0.9989	56.93	
64.5	251,070	13,035	0.0519	0.9481	56.87	
65.5	238,035	10	0.0000	1.0000	53.91	
66.5	236,301	20	0.0001	0.9999	53.91	
67.5	233,425	2,493	0.0107	0.9893	53.91	
68.5	230,932	58	0.0003	0.9997	53.33	
69.5	230,849	119	0.0005	0.9995	53.32	
70.5	230,267	5,347	0.0232	0.9768	53.29	
71.5	224,920	11,849	0.0527	0.9473	52.05	
72.5	213,072	23,366	0.1097	0.8903	49.31	
73.5	188,579	45,192	0.2396	0.7604	43.90	
74.5	142,948		0.0000	1.0000	33.38	
75.5	142,948		0.0000	1.0000	33.38	
76.5	140,374		0.0000	1.0000	33.38	
77.5	138,253		0.0000	1.0000	33.38	
78.5	138,253		0.0000	1.0000	33.38	

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

PLACEMENT BAND 1911-2019			EXPERIENCE BAND 1911-2019		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	138,253		0.0000	1.0000	33.38
80.5	138,253		0.0000	1.0000	33.38
81.5	136,435		0.0000	1.0000	33.38
82.5	136,435		0.0000	1.0000	33.38
83.5	136,435		0.0000	1.0000	33.38
84.5	136,435		0.0000	1.0000	33.38
85.5	136,435		0.0000	1.0000	33.38
86.5	136,435		0.0000	1.0000	33.38
87.5	136,034		0.0000	1.0000	33.38
88.5	134,548		0.0000	1.0000	33.38
89.5	131,595		0.0000	1.0000	33.38
90.5	125,661		0.0000	1.0000	33.38
91.5	125,626		0.0000	1.0000	33.38
92.5	125,626		0.0000	1.0000	33.38
93.5	125,626		0.0000	1.0000	33.38
94.5					33.38

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



PORTLAND GENERAL ELECTRIC

ACCOUNT 355 POLES AND FIXTURES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1887-2019

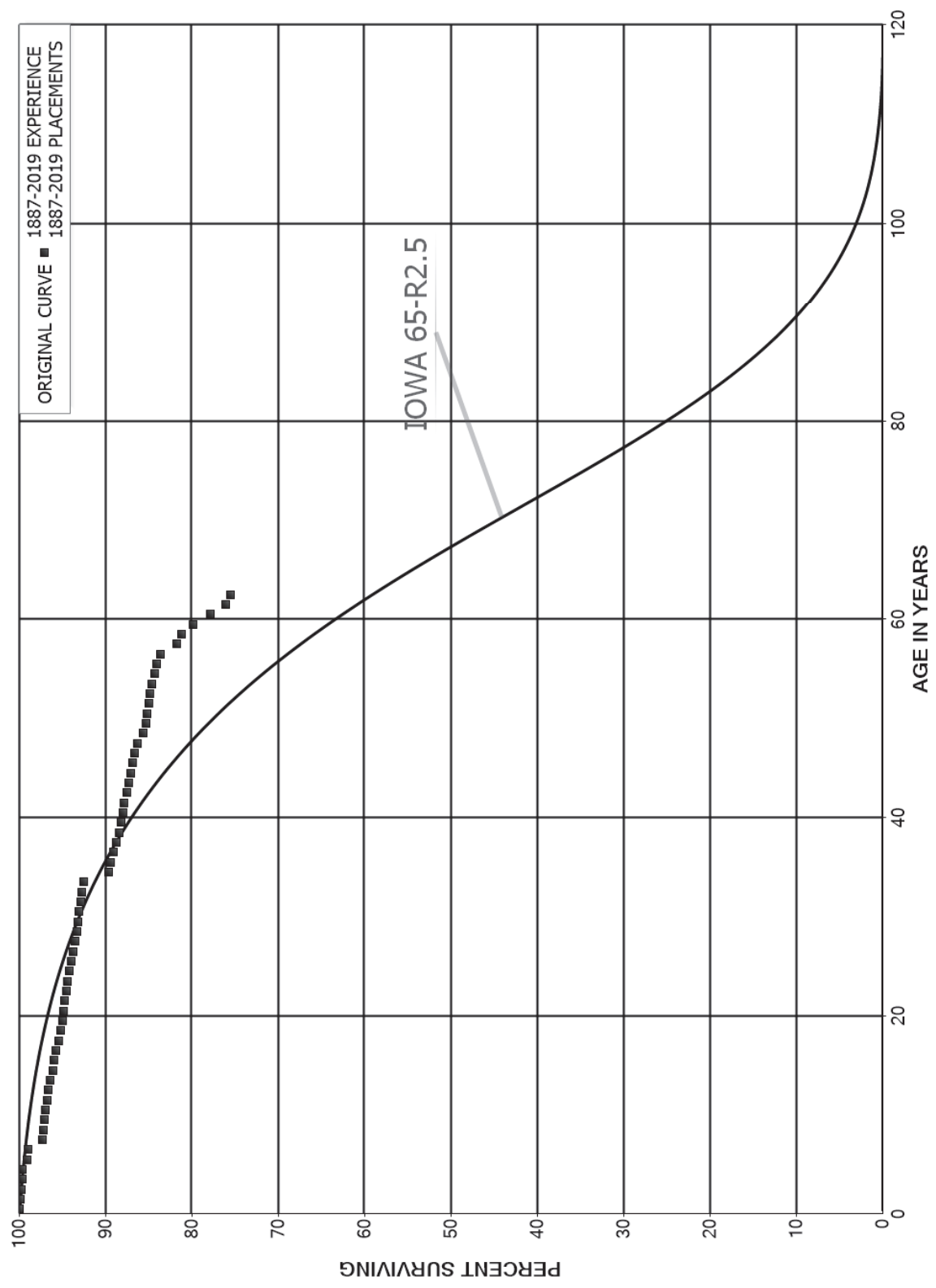
EXPERIENCE BAND 1887-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	87,420,517	116,659	0.0013	0.9987	100.00
0.5	83,874,535	215,237	0.0026	0.9974	99.87
1.5	66,352,288	214,944	0.0032	0.9968	99.61
2.5	64,299,197	208,626	0.0032	0.9968	99.29
3.5	56,963,810	466,375	0.0082	0.9918	98.97
4.5	55,827,491	218,586	0.0039	0.9961	98.16
5.5	49,835,934	174,465	0.0035	0.9965	97.77
6.5	47,266,504	309,736	0.0066	0.9934	97.43
7.5	40,953,835	189,806	0.0046	0.9954	96.79
8.5	37,478,065	173,204	0.0046	0.9954	96.34
9.5	36,787,945	189,495	0.0052	0.9948	95.90
10.5	36,183,160	179,350	0.0050	0.9950	95.40
11.5	33,178,798	169,357	0.0051	0.9949	94.93
12.5	21,800,542	190,028	0.0087	0.9913	94.44
13.5	21,105,941	172,359	0.0082	0.9918	93.62
14.5	20,593,895	174,209	0.0085	0.9915	92.86
15.5	19,439,448	156,051	0.0080	0.9920	92.07
16.5	18,497,700	153,625	0.0083	0.9917	91.33
17.5	17,747,000	165,051	0.0093	0.9907	90.57
18.5	17,120,218	150,988	0.0088	0.9912	89.73
19.5	16,425,893	142,174	0.0087	0.9913	88.94
20.5	15,448,281	161,153	0.0104	0.9896	88.17
21.5	12,823,353	150,156	0.0117	0.9883	87.25
22.5	12,045,959	133,521	0.0111	0.9889	86.23
23.5	11,372,933	150,312	0.0132	0.9868	85.27
24.5	10,736,462	136,397	0.0127	0.9873	84.15
25.5	10,325,919	170,569	0.0165	0.9835	83.08
26.5	9,994,139	112,752	0.0113	0.9887	81.70
27.5	9,497,853	126,641	0.0133	0.9867	80.78
28.5	9,021,407	127,049	0.0141	0.9859	79.71
29.5	7,996,783	76,480	0.0096	0.9904	78.58
30.5	7,736,130	86,174	0.0111	0.9889	77.83
31.5	7,451,097	77,612	0.0104	0.9896	76.96
32.5	7,155,172	99,585	0.0139	0.9861	76.16
33.5	6,585,031	797,310	0.1211	0.8789	75.10
34.5	5,634,854	76,586	0.0136	0.9864	66.01
35.5	5,425,122	102,927	0.0190	0.9810	65.11
36.5	5,097,004	48,980	0.0096	0.9904	63.88
37.5	4,877,865	50,275	0.0103	0.9897	63.26
38.5	4,778,287	34,616	0.0072	0.9928	62.61

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

PLACEMENT BAND 1887-2019			EXPERIENCE BAND 1887-2019		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	4,350,193	33,486	0.0077	0.9923	62.16
40.5	4,176,430	25,578	0.0061	0.9939	61.68
41.5	4,081,476	17,460	0.0043	0.9957	61.30
42.5	3,857,230	17,159	0.0044	0.9956	61.04
43.5	3,723,939	18,660	0.0050	0.9950	60.77
44.5	3,565,228	25,978	0.0073	0.9927	60.46
45.5	3,389,803	11,790	0.0035	0.9965	60.02
46.5	3,295,733	14,294	0.0043	0.9957	59.81
47.5	3,187,487	258,342	0.0810	0.9190	59.55
48.5	2,888,179	25,703	0.0089	0.9911	54.73
49.5	2,852,557	36,231	0.0127	0.9873	54.24
50.5	2,805,055	7,033	0.0025	0.9975	53.55
51.5	2,783,131	24,662	0.0089	0.9911	53.42
52.5	2,544,981	50,652	0.0199	0.9801	52.94
53.5	2,481,673	21,216	0.0085	0.9915	51.89
54.5	2,435,321	1,025	0.0004	0.9996	51.45
55.5	2,358,676	43,309	0.0184	0.9816	51.43
56.5	1,961,314	523	0.0003	0.9997	50.48
57.5	1,955,542	1,727	0.0009	0.9991	50.47
58.5	452,079	4,744	0.0105	0.9895	50.42
59.5	443,749	66	0.0001	0.9999	49.89
60.5	248,101	71	0.0003	0.9997	49.89
61.5	110,504	68	0.0006	0.9994	49.87
62.5	87,418		0.0000	1.0000	49.84
63.5	388		0.0000	1.0000	49.84
64.5	313		0.0000	1.0000	49.84
65.5					49.84

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



PORTLAND GENERAL ELECTRIC

ACCOUNT 356 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1887-2019

EXPERIENCE BAND 1887-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	166,208,958	69,317	0.0004	0.9996	100.00
0.5	152,164,317	150,252	0.0010	0.9990	99.96
1.5	132,922,843	157,553	0.0012	0.9988	99.86
2.5	126,735,473	101,316	0.0008	0.9992	99.74
3.5	117,782,308	107,157	0.0009	0.9991	99.66
4.5	116,547,489	619,183	0.0053	0.9947	99.57
5.5	113,752,170	136,651	0.0012	0.9988	99.04
6.5	110,662,937	1,831,470	0.0165	0.9835	98.92
7.5	101,192,784	121,017	0.0012	0.9988	97.29
8.5	97,886,547	113,247	0.0012	0.9988	97.17
9.5	96,951,621	122,571	0.0013	0.9987	97.06
10.5	85,376,512	143,813	0.0017	0.9983	96.93
11.5	79,347,097	142,726	0.0018	0.9982	96.77
12.5	71,346,587	167,338	0.0023	0.9977	96.60
13.5	70,195,983	196,016	0.0028	0.9972	96.37
14.5	68,499,735	142,691	0.0021	0.9979	96.10
15.5	67,667,909	139,686	0.0021	0.9979	95.90
16.5	66,965,059	183,281	0.0027	0.9973	95.70
17.5	66,302,687	207,038	0.0031	0.9969	95.44
18.5	65,678,242	95,542	0.0015	0.9985	95.14
19.5	65,144,842	81,979	0.0013	0.9987	95.00
20.5	64,494,221	96,896	0.0015	0.9985	94.89
21.5	58,323,866	112,942	0.0019	0.9981	94.74
22.5	57,783,971	132,039	0.0023	0.9977	94.56
23.5	57,145,710	131,342	0.0023	0.9977	94.34
24.5	54,549,269	128,156	0.0023	0.9977	94.13
25.5	54,184,622	108,821	0.0020	0.9980	93.91
26.5	53,955,250	119,547	0.0022	0.9978	93.72
27.5	53,175,391	98,107	0.0018	0.9982	93.51
28.5	52,862,967	76,833	0.0015	0.9985	93.34
29.5	51,903,911	92,915	0.0018	0.9982	93.20
30.5	50,530,698	82,307	0.0016	0.9984	93.03
31.5	50,244,907	95,913	0.0019	0.9981	92.88
32.5	49,912,286	89,089	0.0018	0.9982	92.70
33.5	46,595,862	1,488,939	0.0320	0.9680	92.54
34.5	44,857,134	104,263	0.0023	0.9977	89.58
35.5	24,165,876	80,004	0.0033	0.9967	89.37
36.5	23,436,277	86,446	0.0037	0.9963	89.08
37.5	23,276,972	85,674	0.0037	0.9963	88.75
38.5	24,371,903	68,165	0.0028	0.9972	88.42

PORTLAND GENERAL ELECTRIC

ACCOUNT 356 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1887-2019			EXPERIENCE BAND 1887-2019		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	20,550,598	42,224	0.0021	0.9979	88.18
40.5	20,139,640	43,100	0.0021	0.9979	87.99
41.5	19,964,314	56,263	0.0028	0.9972	87.81
42.5	19,498,440	48,811	0.0025	0.9975	87.56
43.5	19,293,178	52,850	0.0027	0.9973	87.34
44.5	19,049,545	50,844	0.0027	0.9973	87.10
45.5	17,172,706	54,982	0.0032	0.9968	86.87
46.5	17,015,499	54,679	0.0032	0.9968	86.59
47.5	16,858,326	133,299	0.0079	0.9921	86.31
48.5	16,683,921	59,527	0.0036	0.9964	85.63
49.5	16,609,919	38,463	0.0023	0.9977	85.32
50.5	16,562,108	36,080	0.0022	0.9978	85.13
51.5	16,516,753	23,131	0.0014	0.9986	84.94
52.5	7,095,107	21,628	0.0030	0.9970	84.82
53.5	7,054,322	20,131	0.0029	0.9971	84.56
54.5	7,003,174	21,334	0.0030	0.9970	84.32
55.5	6,298,324	36,638	0.0058	0.9942	84.06
56.5	3,198,474	72,173	0.0226	0.9774	83.58
57.5	3,121,828	21,500	0.0069	0.9931	81.69
58.5	1,584,594	25,309	0.0160	0.9840	81.13
59.5	1,554,328	39,800	0.0256	0.9744	79.83
60.5	1,421,454	30,588	0.0215	0.9785	77.79
61.5	1,073,334	9,079	0.0085	0.9915	76.11
62.5	922,573	6,896	0.0075	0.9925	75.47
63.5	802,965	6,002	0.0075	0.9925	74.91
64.5	788,095	2,643	0.0034	0.9966	74.35
65.5	780,973	1,446	0.0019	0.9981	74.10
66.5	778,953	1,344	0.0017	0.9983	73.96
67.5	777,047	923	0.0012	0.9988	73.83
68.5	775,611	4,034	0.0052	0.9948	73.74
69.5	771,576	291	0.0004	0.9996	73.36
70.5	771,264	326	0.0004	0.9996	73.33
71.5	770,938	176	0.0002	0.9998	73.30
72.5	770,763	155	0.0002	0.9998	73.29
73.5	767,838	11,924	0.0155	0.9845	73.27
74.5	755,026	2,656	0.0035	0.9965	72.13
75.5	748,425		0.0000	1.0000	71.88
76.5	741,882		0.0000	1.0000	71.88
77.5	737,110		0.0000	1.0000	71.88
78.5	729,623		0.0000	1.0000	71.88

PORTLAND GENERAL ELECTRIC

ACCOUNT 356 OVERHEAD CONDUCTORS AND DEVICES

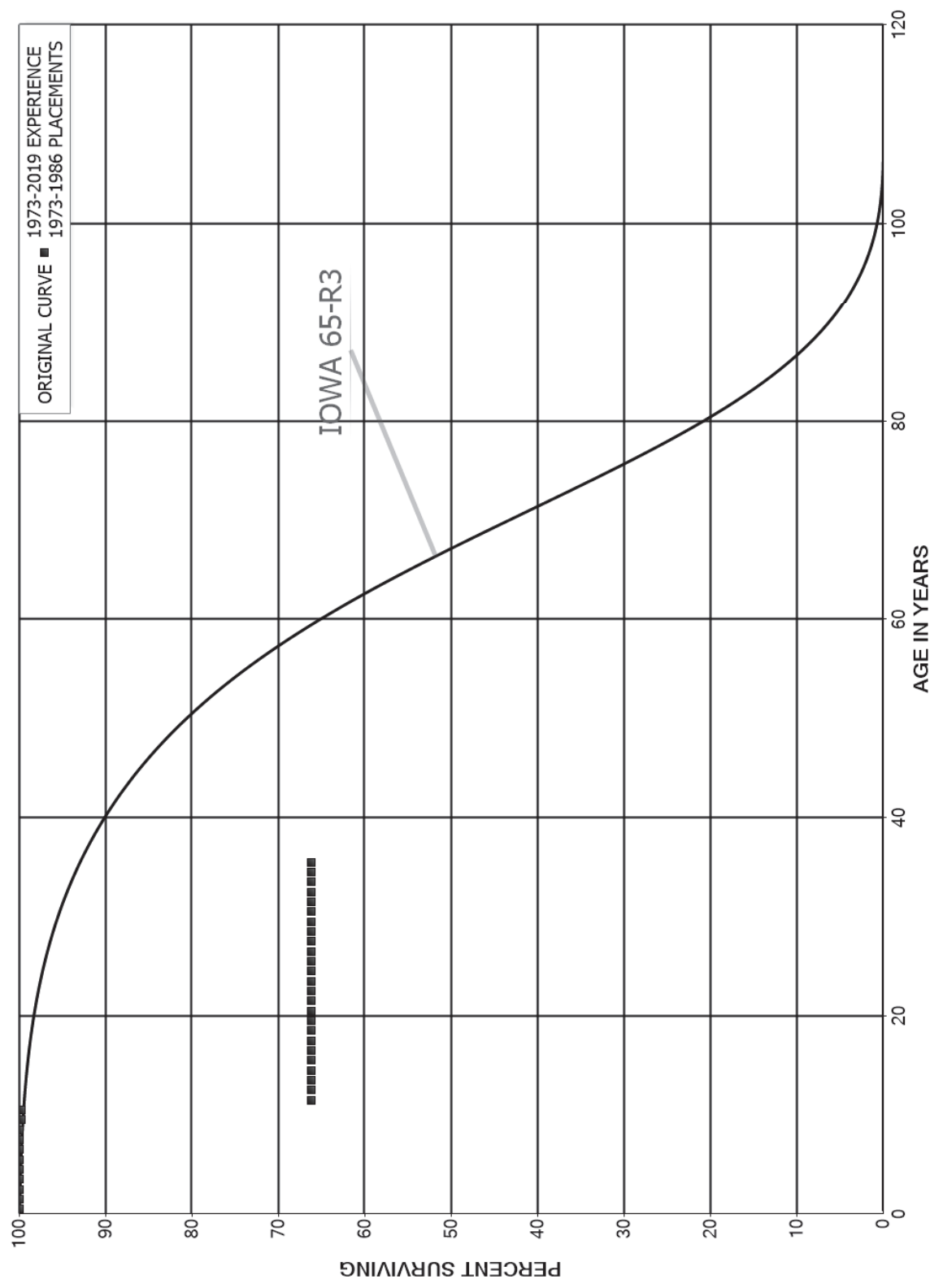
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1887-2019

EXPERIENCE BAND 1887-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	726,494		0.0000	1.0000	71.88
80.5	723,678		0.0000	1.0000	71.88
81.5	719,711		0.0000	1.0000	71.88
82.5	718,581		0.0000	1.0000	71.88
83.5	717,621		0.0000	1.0000	71.88
84.5	717,064		0.0000	1.0000	71.88
85.5	716,644		0.0000	1.0000	71.88
86.5	716,163		0.0000	1.0000	71.88
87.5	716,043		0.0000	1.0000	71.88
88.5	715,515		0.0000	1.0000	71.88
89.5	714,921		0.0000	1.0000	71.88
90.5	714,411		0.0000	1.0000	71.88
91.5	713,284		0.0000	1.0000	71.88
92.5	712,436		0.0000	1.0000	71.88
93.5	709,921		0.0000	1.0000	71.88
94.5					71.88

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



PORTLAND GENERAL ELECTRIC

ACCOUNT 359 ROADS AND TRAILS

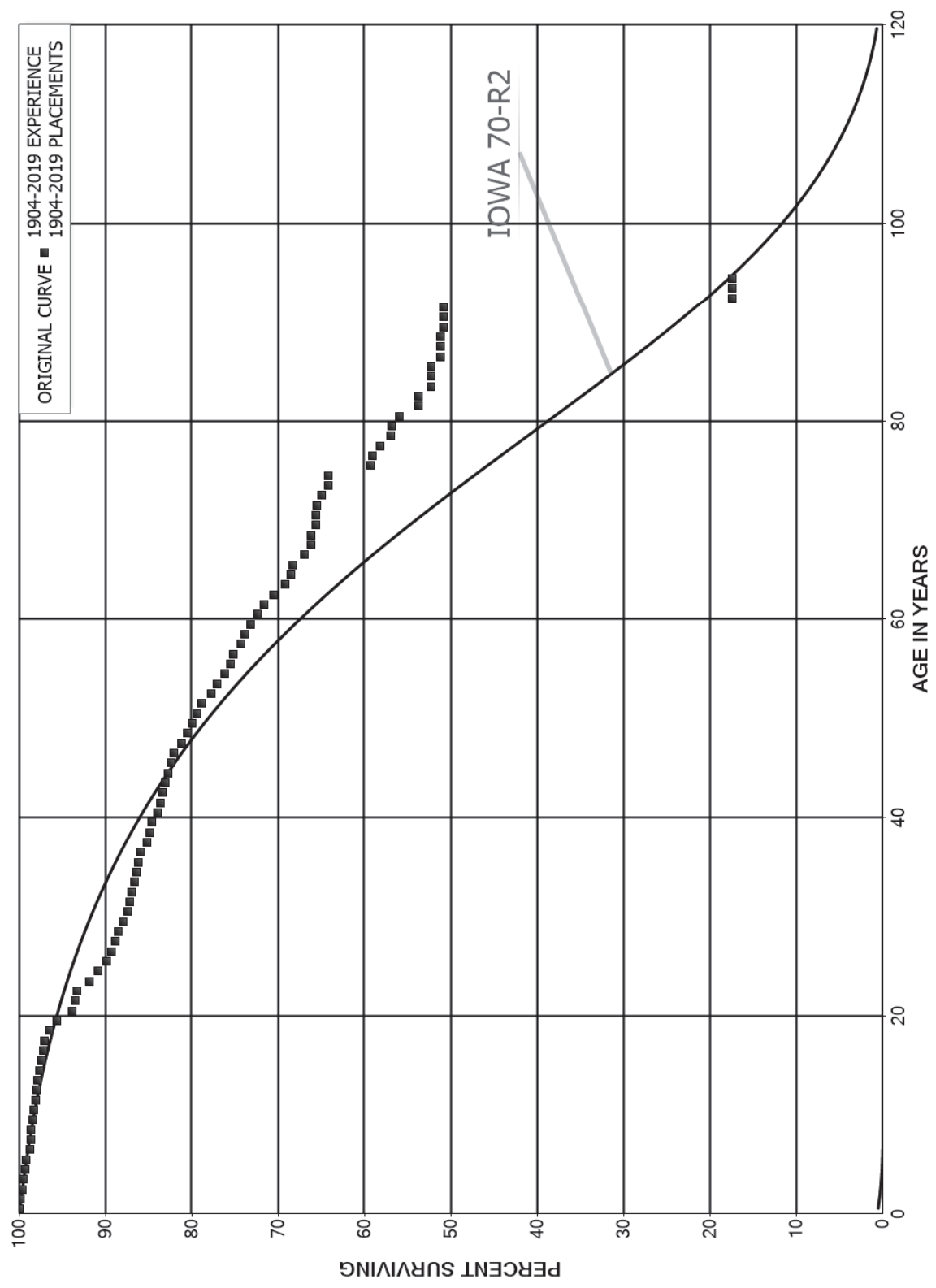
ORIGINAL LIFE TABLE

PLACEMENT BAND 1973-1986

EXPERIENCE BAND 1973-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	534,108	32	0.0001	0.9999	100.00
0.5	534,076		0.0000	1.0000	99.99
1.5	534,076		0.0000	1.0000	99.99
2.5	534,076		0.0000	1.0000	99.99
3.5	534,076		0.0000	1.0000	99.99
4.5	534,076		0.0000	1.0000	99.99
5.5	534,076		0.0000	1.0000	99.99
6.5	534,076		0.0000	1.0000	99.99
7.5	534,076		0.0000	1.0000	99.99
8.5	534,076	1,341	0.0025	0.9975	99.99
9.5	532,735		0.0000	1.0000	99.74
10.5	532,735	179,465	0.3369	0.6631	99.74
11.5	353,270		0.0000	1.0000	66.14
12.5	353,270		0.0000	1.0000	66.14
13.5	353,270		0.0000	1.0000	66.14
14.5	353,270		0.0000	1.0000	66.14
15.5	353,270		0.0000	1.0000	66.14
16.5	353,270		0.0000	1.0000	66.14
17.5	353,248		0.0000	1.0000	66.14
18.5	353,248		0.0000	1.0000	66.14
19.5	353,115		0.0000	1.0000	66.14
20.5	353,115		0.0000	1.0000	66.14
21.5	353,115		0.0000	1.0000	66.14
22.5	343,372		0.0000	1.0000	66.14
23.5	343,372		0.0000	1.0000	66.14
24.5	286,332		0.0000	1.0000	66.14
25.5	286,332		0.0000	1.0000	66.14
26.5	286,332		0.0000	1.0000	66.14
27.5	286,332		0.0000	1.0000	66.14
28.5	286,332		0.0000	1.0000	66.14
29.5	286,332		0.0000	1.0000	66.14
30.5	286,332		0.0000	1.0000	66.14
31.5	286,332		0.0000	1.0000	66.14
32.5	286,332		0.0000	1.0000	66.14
33.5	244,561		0.0000	1.0000	66.14
34.5	244,557		0.0000	1.0000	66.14
35.5					66.14

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



PORTLAND GENERAL ELECTRIC

ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1904-2019

EXPERIENCE BAND 1904-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	51,021,248	37,143	0.0007	0.9993	100.00
0.5	49,652,336	36,693	0.0007	0.9993	99.93
1.5	46,130,870	97,518	0.0021	0.9979	99.85
2.5	43,589,738	58,158	0.0013	0.9987	99.64
3.5	40,993,060	101,507	0.0025	0.9975	99.51
4.5	40,599,099	32,261	0.0008	0.9992	99.26
5.5	39,370,008	186,732	0.0047	0.9953	99.18
6.5	39,528,784	21,280	0.0005	0.9995	98.71
7.5	36,868,543	29,651	0.0008	0.9992	98.66
8.5	35,342,074	61,746	0.0017	0.9983	98.58
9.5	34,328,688	56,829	0.0017	0.9983	98.41
10.5	33,353,161	49,220	0.0015	0.9985	98.25
11.5	31,443,062	43,728	0.0014	0.9986	98.10
12.5	30,294,918	42,462	0.0014	0.9986	97.96
13.5	26,615,975	47,843	0.0018	0.9982	97.83
14.5	25,591,827	53,683	0.0021	0.9979	97.65
15.5	24,736,989	59,317	0.0024	0.9976	97.45
16.5	23,620,990	47,629	0.0020	0.9980	97.21
17.5	23,382,078	127,623	0.0055	0.9945	97.02
18.5	22,974,861	219,670	0.0096	0.9904	96.49
19.5	22,330,553	406,227	0.0182	0.9818	95.56
20.5	19,775,669	61,153	0.0031	0.9969	93.83
21.5	18,952,360	46,217	0.0024	0.9976	93.54
22.5	17,934,458	289,017	0.0161	0.9839	93.31
23.5	15,553,818	160,541	0.0103	0.9897	91.80
24.5	12,435,048	136,287	0.0110	0.9890	90.86
25.5	11,953,982	76,814	0.0064	0.9936	89.86
26.5	10,601,583	58,316	0.0055	0.9945	89.28
27.5	9,989,081	37,223	0.0037	0.9963	88.79
28.5	8,958,766	46,552	0.0052	0.9948	88.46
29.5	8,688,612	59,749	0.0069	0.9931	88.00
30.5	8,308,296	25,379	0.0031	0.9969	87.40
31.5	8,170,852	18,228	0.0022	0.9978	87.13
32.5	8,035,944	33,079	0.0041	0.9959	86.94
33.5	7,353,704	12,595	0.0017	0.9983	86.58
34.5	7,009,080	18,115	0.0026	0.9974	86.43
35.5	7,036,311	20,690	0.0029	0.9971	86.21
36.5	7,016,976	67,888	0.0097	0.9903	85.95
37.5	6,943,336	19,477	0.0028	0.9972	85.12
38.5	6,729,202	22,771	0.0034	0.9966	84.88

PORTLAND GENERAL ELECTRIC

ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1904-2019			EXPERIENCE BAND 1904-2019		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	6,453,349	47,356	0.0073	0.9927	84.59
40.5	6,122,184	25,587	0.0042	0.9958	83.97
41.5	5,404,541	14,829	0.0027	0.9973	83.62
42.5	5,348,027	22,551	0.0042	0.9958	83.39
43.5	5,167,267	16,467	0.0032	0.9968	83.04
44.5	5,288,205	21,547	0.0041	0.9959	82.78
45.5	5,005,993	22,157	0.0044	0.9956	82.44
46.5	4,072,040	47,324	0.0116	0.9884	82.08
47.5	3,559,324	28,265	0.0079	0.9921	81.12
48.5	3,126,813	20,389	0.0065	0.9935	80.48
49.5	2,901,337	20,997	0.0072	0.9928	79.95
50.5	2,564,195	19,147	0.0075	0.9925	79.37
51.5	2,470,492	31,400	0.0127	0.9873	78.78
52.5	2,305,082	21,878	0.0095	0.9905	77.78
53.5	2,096,330	23,392	0.0112	0.9888	77.04
54.5	2,030,844	18,128	0.0089	0.9911	76.18
55.5	1,866,964	8,387	0.0045	0.9955	75.50
56.5	1,677,341	19,003	0.0113	0.9887	75.16
57.5	1,399,619	8,275	0.0059	0.9941	74.31
58.5	1,250,805	11,244	0.0090	0.9910	73.87
59.5	1,164,020	13,050	0.0112	0.9888	73.21
60.5	1,083,461	12,290	0.0113	0.9887	72.39
61.5	920,607	13,366	0.0145	0.9855	71.57
62.5	734,455	14,532	0.0198	0.9802	70.53
63.5	638,944	6,069	0.0095	0.9905	69.13
64.5	600,600	1,208	0.0020	0.9980	68.47
65.5	543,483	11,155	0.0205	0.9795	68.34
66.5	428,799	5,108	0.0119	0.9881	66.93
67.5	369,676		0.0000	1.0000	66.14
68.5	305,711	2,394	0.0078	0.9922	66.14
69.5	276,933		0.0000	1.0000	65.62
70.5	189,544	314	0.0017	0.9983	65.62
71.5	180,287	1,498	0.0083	0.9917	65.51
72.5	173,013	1,961	0.0113	0.9887	64.97
73.5	204,926	343	0.0017	0.9983	64.23
74.5	213,104	16,142	0.0757	0.9243	64.12
75.5	192,109	555	0.0029	0.9971	59.26
76.5	152,417	2,422	0.0159	0.9841	59.09
77.5	152,836	3,194	0.0209	0.9791	58.15
78.5	142,408	227	0.0016	0.9984	56.94

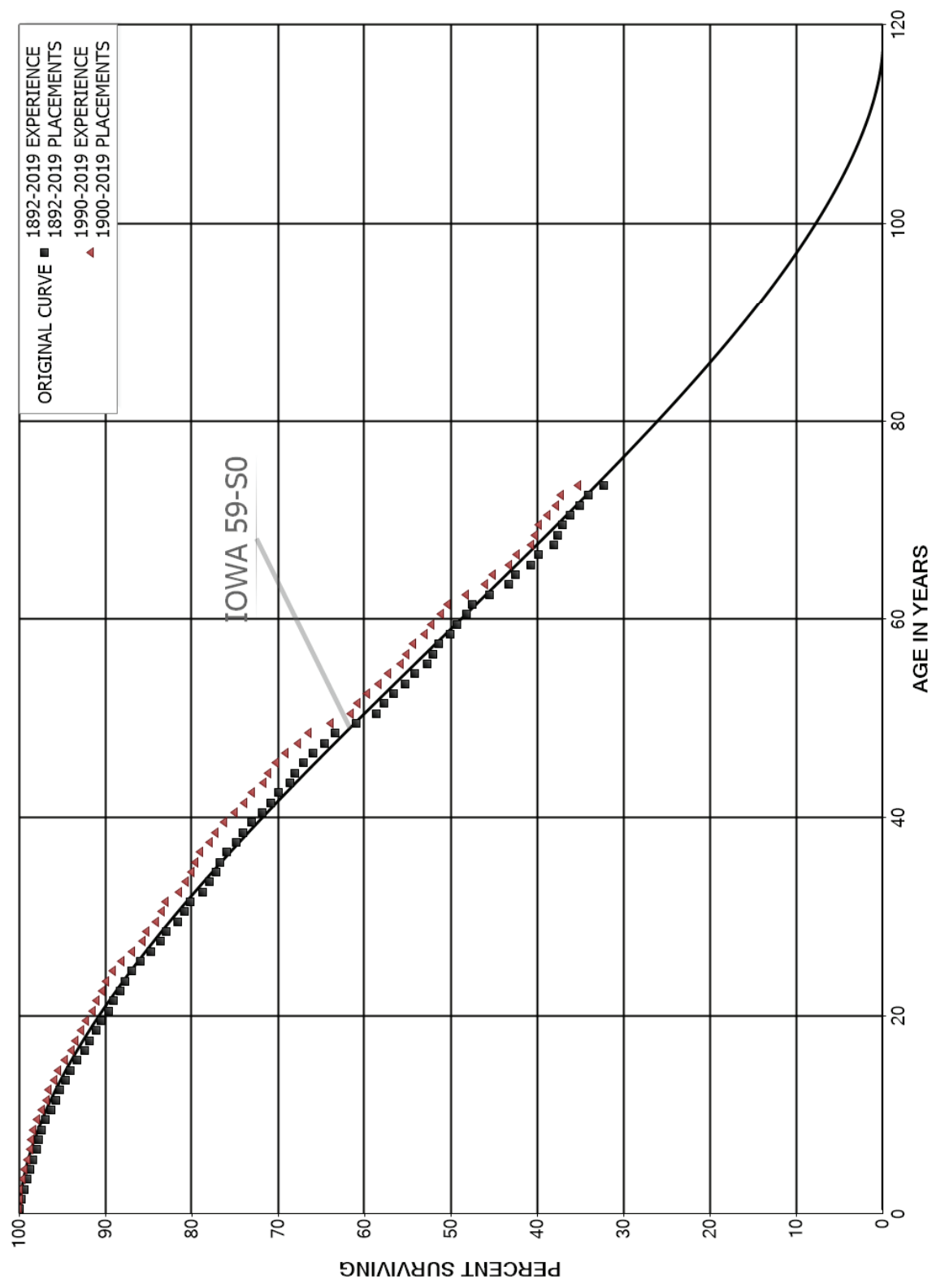
PORTLAND GENERAL ELECTRIC

ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1904-2019			EXPERIENCE BAND 1904-2019			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	139,913	2,235	0.0160	0.9840	56.85	
80.5	137,861	5,464	0.0396	0.9604	55.94	
81.5	133,204		0.0000	1.0000	53.72	
82.5	117,429	3,174	0.0270	0.9730	53.72	
83.5	116,673		0.0000	1.0000	52.27	
84.5	115,948	14	0.0001	0.9999	52.27	
85.5	115,954	2,437	0.0210	0.9790	52.26	
86.5	113,579		0.0000	1.0000	51.17	
87.5	113,005		0.0000	1.0000	51.17	
88.5	138,858	784	0.0056	0.9944	51.17	
89.5	82,414		0.0000	1.0000	50.88	
90.5	82,411		0.0000	1.0000	50.88	
91.5	78,622	51,821	0.6591	0.3409	50.88	
92.5	26,615		0.0000	1.0000	17.34	
93.5	26,519		0.0000	1.0000	17.34	
94.5	24,398		0.0000	1.0000	17.34	
95.5	22,171		0.0000	1.0000	17.34	
96.5	21,361		0.0000	1.0000	17.34	
97.5	19,376		0.0000	1.0000	17.34	
98.5	19,249		0.0000	1.0000	17.34	
99.5	19,219	16,208	0.8433	0.1567	17.34	
100.5	3,011		0.0000	1.0000	2.72	
101.5	365		0.0000	1.0000	2.72	
102.5	365		0.0000	1.0000	2.72	
103.5	365		0.0000	1.0000	2.72	
104.5	365		0.0000	1.0000	2.72	
105.5	226		0.0000	1.0000	2.72	
106.5					2.72	

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



PORTLAND GENERAL ELECTRIC

ACCOUNT 362 STATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1892-2019

EXPERIENCE BAND 1892-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	691,140,957	138,652	0.0002	0.9998	100.00
0.5	632,468,158	1,334,352	0.0021	0.9979	99.98
1.5	541,964,386	1,739,790	0.0032	0.9968	99.77
2.5	502,291,011	1,827,317	0.0036	0.9964	99.45
3.5	476,165,070	1,561,235	0.0033	0.9967	99.09
4.5	435,879,822	1,488,523	0.0034	0.9966	98.76
5.5	418,636,910	1,889,331	0.0045	0.9955	98.42
6.5	389,768,078	1,146,904	0.0029	0.9971	97.98
7.5	363,431,171	1,185,196	0.0033	0.9967	97.69
8.5	339,109,603	1,587,896	0.0047	0.9953	97.37
9.5	320,004,954	2,039,316	0.0064	0.9936	96.92
10.5	309,221,540	1,903,442	0.0062	0.9938	96.30
11.5	298,047,482	1,329,808	0.0045	0.9955	95.71
12.5	281,730,340	1,869,172	0.0066	0.9934	95.28
13.5	277,883,375	1,750,357	0.0063	0.9937	94.65
14.5	273,708,723	2,342,348	0.0086	0.9914	94.05
15.5	253,332,502	2,185,672	0.0086	0.9914	93.25
16.5	235,386,637	1,568,518	0.0067	0.9933	92.44
17.5	229,502,888	1,878,735	0.0082	0.9918	91.83
18.5	218,225,057	1,435,756	0.0066	0.9934	91.07
19.5	205,764,841	1,886,542	0.0092	0.9908	90.48
20.5	190,309,399	1,127,421	0.0059	0.9941	89.65
21.5	180,126,842	1,675,252	0.0093	0.9907	89.12
22.5	161,526,874	1,120,131	0.0069	0.9931	88.29
23.5	134,703,744	1,173,611	0.0087	0.9913	87.67
24.5	116,809,920	1,343,608	0.0115	0.9885	86.91
25.5	108,754,523	1,488,630	0.0137	0.9863	85.91
26.5	102,841,608	1,413,474	0.0137	0.9863	84.73
27.5	98,629,540	751,382	0.0076	0.9924	83.57
28.5	91,478,280	1,395,079	0.0153	0.9847	82.93
29.5	82,728,364	827,939	0.0100	0.9900	81.67
30.5	78,969,590	662,658	0.0084	0.9916	80.85
31.5	78,388,205	1,404,825	0.0179	0.9821	80.17
32.5	76,877,252	763,643	0.0099	0.9901	78.74
33.5	76,397,854	719,466	0.0094	0.9906	77.95
34.5	76,096,903	448,755	0.0059	0.9941	77.22
35.5	76,510,026	866,459	0.0113	0.9887	76.76
36.5	75,062,861	1,074,719	0.0143	0.9857	75.90
37.5	72,818,553	672,218	0.0092	0.9908	74.81
38.5	67,203,515	928,740	0.0138	0.9862	74.12

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

PLACEMENT BAND 1892-2019			EXPERIENCE BAND 1892-2019		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	63,504,095	1,083,313	0.0171	0.9829	73.09
40.5	59,519,029	849,585	0.0143	0.9857	71.85
41.5	55,229,237	712,843	0.0129	0.9871	70.82
42.5	53,296,600	968,696	0.0182	0.9818	69.91
43.5	50,709,013	426,009	0.0084	0.9916	68.64
44.5	46,316,915	647,276	0.0140	0.9860	68.06
45.5	39,490,864	650,157	0.0165	0.9835	67.11
46.5	36,401,894	750,960	0.0206	0.9794	66.00
47.5	34,086,732	648,702	0.0190	0.9810	64.64
48.5	31,102,568	1,217,740	0.0392	0.9608	63.41
49.5	27,542,450	1,033,752	0.0375	0.9625	60.93
50.5	25,136,287	395,878	0.0157	0.9843	58.64
51.5	24,110,698	438,582	0.0182	0.9818	57.72
52.5	22,161,287	549,241	0.0248	0.9752	56.67
53.5	17,804,753	347,899	0.0195	0.9805	55.26
54.5	17,023,357	450,109	0.0264	0.9736	54.18
55.5	15,644,309	194,268	0.0124	0.9876	52.75
56.5	13,330,936	189,739	0.0142	0.9858	52.10
57.5	11,287,227	292,401	0.0259	0.9741	51.36
58.5	10,543,598	149,817	0.0142	0.9858	50.02
59.5	9,428,745	212,539	0.0225	0.9775	49.31
60.5	8,308,161	117,850	0.0142	0.9858	48.20
61.5	7,024,710	299,055	0.0426	0.9574	47.52
62.5	5,787,019	276,188	0.0477	0.9523	45.50
63.5	4,983,481	98,796	0.0198	0.9802	43.32
64.5	4,655,958	192,512	0.0413	0.9587	42.47
65.5	3,652,427	81,930	0.0224	0.9776	40.71
66.5	3,098,667	131,343	0.0424	0.9576	39.80
67.5	2,496,167	31,326	0.0125	0.9875	38.11
68.5	1,928,892	27,002	0.0140	0.9860	37.63
69.5	1,447,371	37,044	0.0256	0.9744	37.10
70.5	910,359	27,426	0.0301	0.9699	36.15
71.5	723,710	19,996	0.0276	0.9724	35.07
72.5	638,698	34,285	0.0537	0.9463	34.10
73.5	574,704	17,696	0.0308	0.9692	32.27
74.5	555,627	3,327	0.0060	0.9940	31.27
75.5	427,822	601	0.0014	0.9986	31.09
76.5	390,078	7,897	0.0202	0.9798	31.04
77.5	392,668	6,455	0.0164	0.9836	30.41
78.5	301,430	163	0.0005	0.9995	29.91

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

PLACEMENT BAND 1892-2019			EXPERIENCE BAND 1892-2019		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	257,124	1,008	0.0039	0.9961	29.90
80.5	254,923	17,526	0.0688	0.9312	29.78
81.5	284,351	84	0.0003	0.9997	27.73
82.5	250,740	7,864	0.0314	0.9686	27.72
83.5	241,586	157	0.0007	0.9993	26.86
84.5	241,357	936	0.0039	0.9961	26.84
85.5	239,932	4,183	0.0174	0.9826	26.73
86.5	237,559	386	0.0016	0.9984	26.27
87.5	237,322	2,400	0.0101	0.9899	26.22
88.5	234,761	50,997	0.2172	0.7828	25.96
89.5	99,184	95	0.0010	0.9990	20.32
90.5	98,874	6	0.0001	0.9999	20.30
91.5	81,798	860	0.0105	0.9895	20.30
92.5	74,428	125	0.0017	0.9983	20.09
93.5	72,369		0.0000	1.0000	20.05
94.5	68,959	82	0.0012	0.9988	20.05
95.5	55,845		0.0000	1.0000	20.03
96.5	12,481		0.0000	1.0000	20.03
97.5	11,890		0.0000	1.0000	20.03
98.5	10,889		0.0000	1.0000	20.03
99.5	10,783		0.0000	1.0000	20.03
100.5	4,832		0.0000	1.0000	20.03
101.5	4,832		0.0000	1.0000	20.03
102.5	4,832		0.0000	1.0000	20.03
103.5	4,832		0.0000	1.0000	20.03
104.5	4,832		0.0000	1.0000	20.03
105.5	4,832		0.0000	1.0000	20.03
106.5					20.03
107.5					
108.5					
109.5					
110.5					
111.5					
112.5					
113.5					
114.5	8,583		0.0000		
115.5	8,583		0.0000		
116.5	8,583		0.0000		
117.5	8,583		0.0000		
118.5	8,583		0.0000		
119.5					

PORTLAND GENERAL ELECTRIC

ACCOUNT 362 STATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1900-2019

EXPERIENCE BAND 1990-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	588,845,367	14,367	0.0000	1.0000	100.00
0.5	534,300,751	578,621	0.0011	0.9989	100.00
1.5	446,232,307	482,644	0.0011	0.9989	99.89
2.5	408,475,262	1,258,701	0.0031	0.9969	99.78
3.5	383,311,236	741,037	0.0019	0.9981	99.47
4.5	344,314,818	966,372	0.0028	0.9972	99.28
5.5	328,061,137	1,151,248	0.0035	0.9965	99.00
6.5	301,109,766	541,930	0.0018	0.9982	98.66
7.5	277,177,962	630,838	0.0023	0.9977	98.48
8.5	259,353,094	994,813	0.0038	0.9962	98.25
9.5	244,906,627	1,493,860	0.0061	0.9939	97.88
10.5	239,017,960	1,314,481	0.0055	0.9945	97.28
11.5	234,474,936	651,480	0.0028	0.9972	96.74
12.5	220,543,125	1,351,474	0.0061	0.9939	96.48
13.5	218,975,889	1,154,805	0.0053	0.9947	95.88
14.5	219,815,690	1,768,052	0.0080	0.9920	95.38
15.5	207,188,995	1,637,636	0.0079	0.9921	94.61
16.5	191,364,304	1,065,682	0.0056	0.9944	93.86
17.5	188,034,783	1,269,565	0.0068	0.9932	93.34
18.5	181,215,704	971,154	0.0054	0.9946	92.71
19.5	171,437,494	1,500,217	0.0088	0.9912	92.21
20.5	159,039,697	736,033	0.0046	0.9954	91.41
21.5	150,684,858	1,088,192	0.0072	0.9928	90.98
22.5	134,665,724	809,774	0.0060	0.9940	90.33
23.5	111,553,872	843,989	0.0076	0.9924	89.78
24.5	94,593,967	1,097,465	0.0116	0.9884	89.10
25.5	87,963,077	1,243,901	0.0141	0.9859	88.07
26.5	83,961,585	1,126,685	0.0134	0.9866	86.83
27.5	81,644,239	459,505	0.0056	0.9944	85.66
28.5	75,693,474	974,395	0.0129	0.9871	85.18
29.5	68,380,007	517,426	0.0076	0.9924	84.08
30.5	65,668,971	402,454	0.0061	0.9939	83.45
31.5	66,360,061	1,258,095	0.0190	0.9810	82.93
32.5	66,715,778	581,306	0.0087	0.9913	81.36
33.5	67,250,352	600,631	0.0089	0.9911	80.65
34.5	67,515,178	336,080	0.0050	0.9950	79.93
35.5	68,834,856	539,555	0.0078	0.9922	79.53
36.5	68,068,530	958,974	0.0141	0.9859	78.91
37.5	66,808,565	552,229	0.0083	0.9917	77.80
38.5	62,271,318	827,856	0.0133	0.9867	77.16

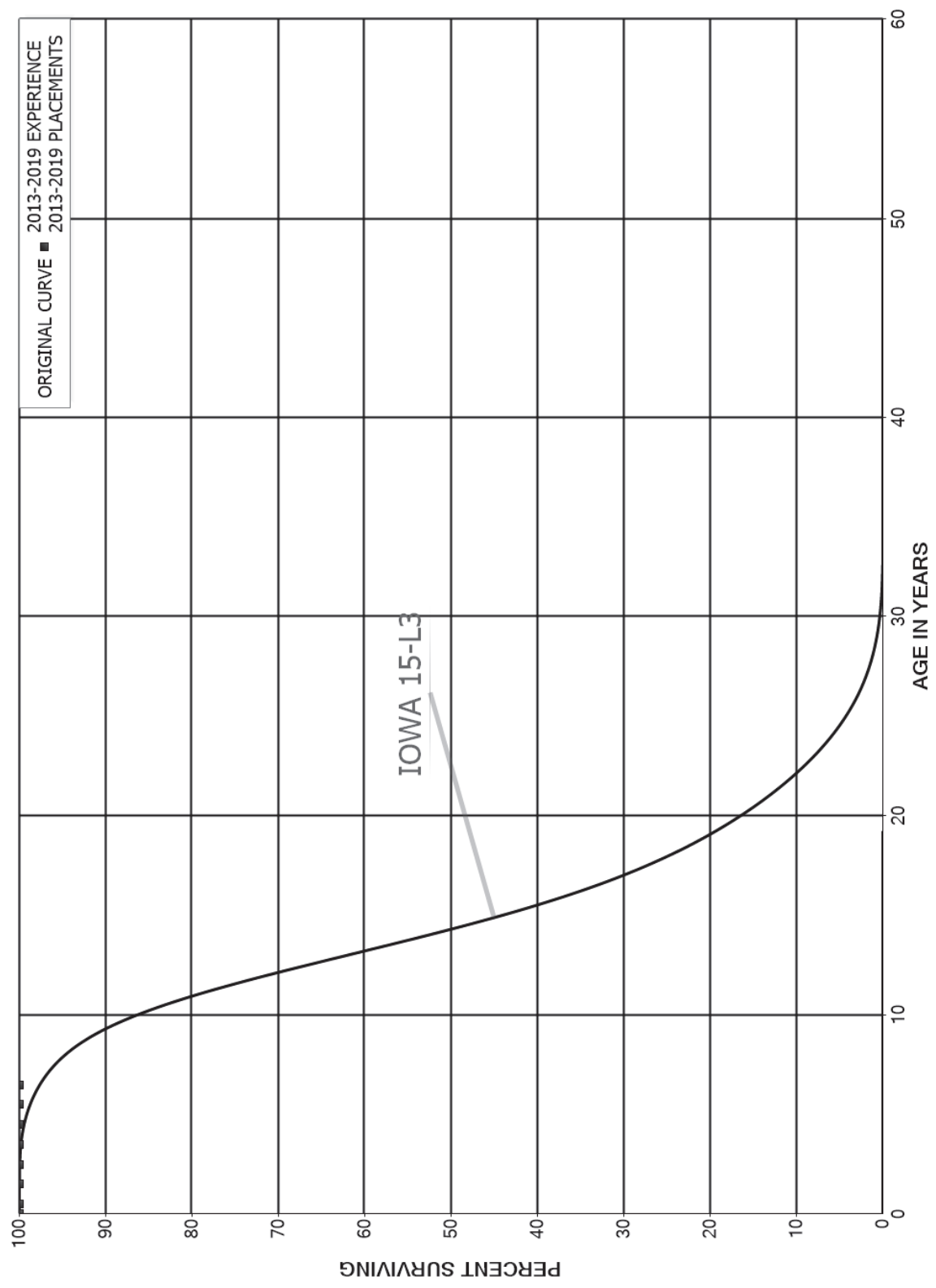
PORTLAND GENERAL ELECTRIC
ACCOUNT 362 STATION EQUIPMENT
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2019			EXPERIENCE BAND 1990-2019		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	59,491,942	952,322	0.0160	0.9840	76.13
40.5	56,486,175	785,350	0.0139	0.9861	74.91
41.5	53,019,209	661,672	0.0125	0.9875	73.87
42.5	51,454,636	918,488	0.0179	0.9821	72.95
43.5	49,070,779	382,873	0.0078	0.9922	71.65
44.5	44,753,506	601,227	0.0134	0.9866	71.09
45.5	38,116,235	603,602	0.0158	0.9842	70.13
46.5	35,154,176	697,198	0.0198	0.9802	69.02
47.5	32,916,147	596,261	0.0181	0.9819	67.65
48.5	30,167,257	1,161,677	0.0385	0.9615	66.43
49.5	26,719,075	981,638	0.0367	0.9633	63.87
50.5	24,365,100	336,408	0.0138	0.9862	61.52
51.5	23,408,135	397,097	0.0170	0.9830	60.67
52.5	21,526,940	509,364	0.0237	0.9763	59.64
53.5	17,215,145	314,664	0.0183	0.9817	58.23
54.5	16,467,330	421,213	0.0256	0.9744	57.17
55.5	15,117,192	174,867	0.0116	0.9884	55.71
56.5	12,823,361	173,271	0.0135	0.9865	55.06
57.5	10,849,534	281,062	0.0259	0.9741	54.32
58.5	10,120,985	141,053	0.0139	0.9861	52.91
59.5	9,152,029	202,465	0.0221	0.9779	52.17
60.5	8,075,209	108,149	0.0134	0.9866	51.02
61.5	6,825,251	290,193	0.0425	0.9575	50.34
62.5	5,599,997	267,039	0.0477	0.9523	48.20
63.5	4,809,543	90,657	0.0188	0.9812	45.90
64.5	4,492,786	184,362	0.0410	0.9590	45.03
65.5	3,555,858	71,097	0.0200	0.9800	43.18
66.5	3,021,284	123,088	0.0407	0.9593	42.32
67.5	2,434,301	24,757	0.0102	0.9898	40.60
68.5	1,874,991	20,928	0.0112	0.9888	40.18
69.5	1,407,823	34,037	0.0242	0.9758	39.74
70.5	879,768	23,619	0.0268	0.9732	38.77
71.5	708,454	10,331	0.0146	0.9854	37.73
72.5	633,107	33,490	0.0529	0.9471	37.18
73.5	569,908	16,500	0.0290	0.9710	35.22
74.5	552,027	2,615	0.0047	0.9953	34.20
75.5	424,934	444	0.0010	0.9990	34.04
76.5	388,761	7,842	0.0202	0.9798	34.00
77.5	391,406	5,679	0.0145	0.9855	33.31
78.5	300,944		0.0000	1.0000	32.83

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

PLACEMENT BAND 1900-2019			EXPERIENCE BAND 1990-2019			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	256,801	988	0.0038	0.9962	32.83	
80.5	254,620	17,223	0.0676	0.9324	32.70	
81.5	284,351	84	0.0003	0.9997	30.49	
82.5	250,740	7,864	0.0314	0.9686	30.48	
83.5	241,586	157	0.0007	0.9993	29.53	
84.5	241,357	936	0.0039	0.9961	29.51	
85.5	239,932	4,183	0.0174	0.9826	29.39	
86.5	237,559	386	0.0016	0.9984	28.88	
87.5	237,322	2,400	0.0101	0.9899	28.83	
88.5	234,761	50,997	0.2172	0.7828	28.54	
89.5	99,184	95	0.0010	0.9990	22.34	
90.5	98,874	6	0.0001	0.9999	22.32	
91.5	81,798	860	0.0105	0.9895	22.32	
92.5	74,428	125	0.0017	0.9983	22.08	
93.5	72,369		0.0000	1.0000	22.05	
94.5	68,959	82	0.0012	0.9988	22.05	
95.5	55,845		0.0000	1.0000	22.02	
96.5	12,481		0.0000	1.0000	22.02	
97.5	11,890		0.0000	1.0000	22.02	
98.5	10,889		0.0000	1.0000	22.02	
99.5	10,783		0.0000	1.0000	22.02	
100.5	4,832		0.0000	1.0000	22.02	
101.5	4,832		0.0000	1.0000	22.02	
102.5	4,832		0.0000	1.0000	22.02	
103.5	4,832		0.0000	1.0000	22.02	
104.5	4,832		0.0000	1.0000	22.02	
105.5	4,832		0.0000	1.0000	22.02	
106.5					22.02	
107.5						
108.5						
109.5						
110.5						
111.5						
112.5						
113.5						
114.5	8,583		0.0000			
115.5	8,583		0.0000			
116.5	8,583		0.0000			
117.5	8,583		0.0000			
118.5	8,583		0.0000			
119.5						

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



PORTLAND GENERAL ELECTRIC

ACCOUNT 363 STORAGE BATTERY

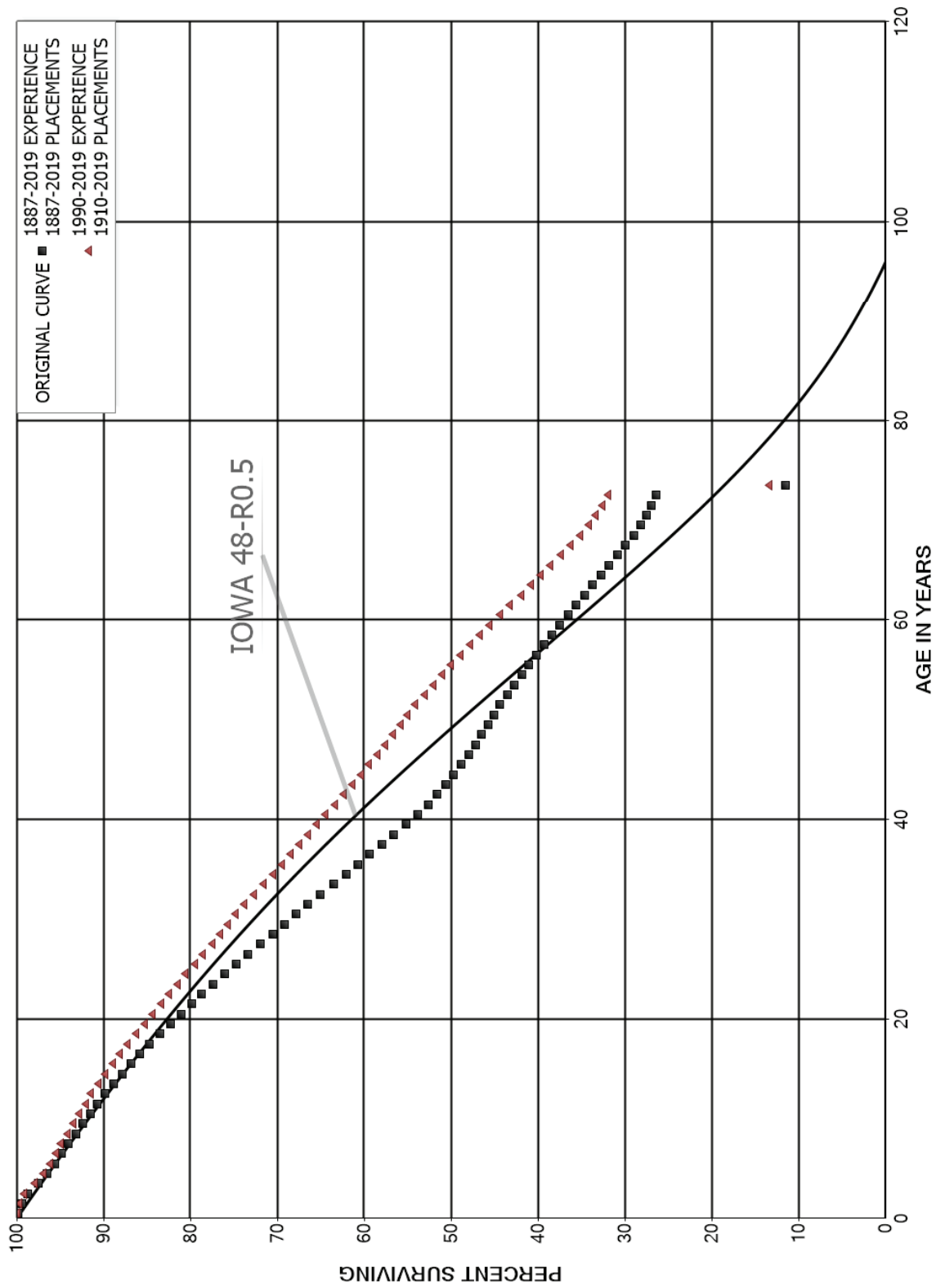
ORIGINAL LIFE TABLE

PLACEMENT BAND 2013-2019

EXPERIENCE BAND 2013-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	3,505,102		0.0000	1.0000	100.00
0.5	384,933		0.0000	1.0000	100.00
1.5	384,933		0.0000	1.0000	100.00
2.5	384,933		0.0000	1.0000	100.00
3.5	384,933		0.0000	1.0000	100.00
4.5	384,933		0.0000	1.0000	100.00
5.5	384,933		0.0000	1.0000	100.00
6.5					100.00

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



PORTLAND GENERAL ELECTRIC

ACCOUNT 364 POLES, TOWERS AND FIXTURES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1887-2019

EXPERIENCE BAND 1887-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	520,739,430	1,055,945	0.0020	0.9980	100.00
0.5	474,334,098	2,127,560	0.0045	0.9955	99.80
1.5	407,256,764	2,473,916	0.0061	0.9939	99.35
2.5	386,112,153	4,663,021	0.0121	0.9879	98.75
3.5	372,416,302	4,060,719	0.0109	0.9891	97.55
4.5	359,210,967	3,333,637	0.0093	0.9907	96.49
5.5	349,512,631	2,922,387	0.0084	0.9916	95.59
6.5	337,729,836	2,696,477	0.0080	0.9920	94.80
7.5	325,825,075	2,979,787	0.0091	0.9909	94.04
8.5	312,458,237	2,696,014	0.0086	0.9914	93.18
9.5	297,273,441	2,656,638	0.0089	0.9911	92.37
10.5	280,674,018	2,691,109	0.0096	0.9904	91.55
11.5	264,266,691	2,373,236	0.0090	0.9910	90.67
12.5	250,275,409	2,837,559	0.0113	0.9887	89.86
13.5	235,351,648	2,601,589	0.0111	0.9889	88.84
14.5	222,626,023	2,674,641	0.0120	0.9880	87.86
15.5	205,753,387	2,407,065	0.0117	0.9883	86.80
16.5	197,757,648	2,535,260	0.0128	0.9872	85.78
17.5	185,042,920	2,614,166	0.0141	0.9859	84.69
18.5	170,491,141	2,415,405	0.0142	0.9858	83.49
19.5	160,280,504	2,345,649	0.0146	0.9854	82.31
20.5	151,693,628	2,279,328	0.0150	0.9850	81.10
21.5	142,502,459	2,147,404	0.0151	0.9849	79.88
22.5	130,588,761	2,122,517	0.0163	0.9837	78.68
23.5	116,940,869	1,978,960	0.0169	0.9831	77.40
24.5	106,445,407	1,943,126	0.0183	0.9817	76.09
25.5	98,090,070	1,771,514	0.0181	0.9819	74.70
26.5	91,064,868	1,793,811	0.0197	0.9803	73.35
27.5	83,978,169	1,593,050	0.0190	0.9810	71.91
28.5	79,200,873	1,496,331	0.0189	0.9811	70.54
29.5	74,323,426	1,436,422	0.0193	0.9807	69.21
30.5	70,140,098	1,446,407	0.0206	0.9794	67.87
31.5	64,006,708	1,389,143	0.0217	0.9783	66.47
32.5	59,088,023	1,354,167	0.0229	0.9771	65.03
33.5	56,790,970	1,309,451	0.0231	0.9769	63.54
34.5	53,050,234	1,186,189	0.0224	0.9776	62.08
35.5	49,217,110	1,090,765	0.0222	0.9778	60.69
36.5	44,850,946	1,032,718	0.0230	0.9770	59.34
37.5	39,356,648	933,059	0.0237	0.9763	57.98
38.5	34,856,253	866,106	0.0248	0.9752	56.60

PORTLAND GENERAL ELECTRIC

ACCOUNT 364 POLES, TOWERS AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1887-2019

EXPERIENCE BAND 1887-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	31,158,994	772,197	0.0248	0.9752	55.19
40.5	28,346,813	618,039	0.0218	0.9782	53.83
41.5	25,964,172	512,804	0.0198	0.9802	52.65
42.5	24,090,142	445,309	0.0185	0.9815	51.61
43.5	22,101,611	419,406	0.0190	0.9810	50.66
44.5	20,101,642	357,760	0.0178	0.9822	49.70
45.5	17,473,188	291,683	0.0167	0.9833	48.81
46.5	15,195,900	249,738	0.0164	0.9836	48.00
47.5	13,931,672	212,558	0.0153	0.9847	47.21
48.5	12,636,485	193,376	0.0153	0.9847	46.49
49.5	11,257,567	174,186	0.0155	0.9845	45.78
50.5	10,367,577	162,156	0.0156	0.9844	45.07
51.5	8,453,726	162,155	0.0192	0.9808	44.36
52.5	7,623,537	141,563	0.0186	0.9814	43.51
53.5	7,037,728	144,178	0.0205	0.9795	42.71
54.5	6,473,081	122,709	0.0190	0.9810	41.83
55.5	5,899,740	125,116	0.0212	0.9788	41.04
56.5	5,032,265	109,396	0.0217	0.9783	40.17
57.5	4,528,405	103,689	0.0229	0.9771	39.29
58.5	3,857,536	92,566	0.0240	0.9760	38.39
59.5	3,329,644	83,999	0.0252	0.9748	37.47
60.5	2,814,783	72,995	0.0259	0.9741	36.53
61.5	2,345,057	64,014	0.0273	0.9727	35.58
62.5	2,084,727	55,694	0.0267	0.9733	34.61
63.5	1,699,670	49,237	0.0290	0.9710	33.69
64.5	1,397,915	39,552	0.0283	0.9717	32.71
65.5	1,199,058	34,776	0.0290	0.9710	31.78
66.5	1,002,328	30,042	0.0300	0.9700	30.86
67.5	833,376	26,697	0.0320	0.9680	29.94
68.5	635,709	17,809	0.0280	0.9720	28.98
69.5	510,085	11,198	0.0220	0.9780	28.17
70.5	364,746	7,916	0.0217	0.9783	27.55
71.5	265,170	5,879	0.0222	0.9778	26.95
72.5	194,369	109,234	0.5620	0.4380	26.35
73.5	48,480	1,290	0.0266	0.9734	11.54
74.5	33,120	620	0.0187	0.9813	11.24
75.5	22,672	519	0.0229	0.9771	11.02
76.5	18,773	202	0.0108	0.9892	10.77
77.5	16,704	42	0.0025	0.9975	10.66
78.5	16,469	123	0.0074	0.9926	10.63

PORTLAND GENERAL ELECTRIC

ACCOUNT 364 POLES, TOWERS AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1887-2019			EXPERIENCE BAND 1887-2019			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	15,371	42	0.0027	0.9973	10.55	
80.5	15,253		0.0000	1.0000	10.52	
81.5	16,758	42	0.0025	0.9975	10.52	
82.5	16,716		0.0000	1.0000	10.49	
83.5	16,716	81	0.0049	0.9951	10.49	
84.5	16,635	244	0.0147	0.9853	10.44	
85.5	16,391	117	0.0071	0.9929	10.29	
86.5	16,274	330	0.0203	0.9797	10.22	
87.5	16,345	42	0.0025	0.9975	10.01	
88.5	17,790	122	0.0068	0.9932	9.98	
89.5	19,488	30	0.0015	0.9985	9.92	
90.5	25,392	84	0.0033	0.9967	9.90	
91.5	23,050	216	0.0094	0.9906	9.87	
92.5	22,150	27	0.0012	0.9988	9.78	
93.5	22,123	300	0.0135	0.9865	9.76	
94.5	19,250	213	0.0111	0.9889	9.63	
95.5	19,037	140	0.0074	0.9926	9.53	
96.5	18,896	162	0.0085	0.9915	9.45	
97.5	18,735	140	0.0075	0.9925	9.37	
98.5	18,594	140	0.0075	0.9925	9.30	
99.5	16,636	99	0.0060	0.9940	9.23	
100.5	16,537	59	0.0035	0.9965	9.18	
101.5	16,478	39	0.0024	0.9976	9.15	
102.5	16,439		0.0000	1.0000	9.12	
103.5	16,439	231	0.0141	0.9859	9.12	
104.5	16,208	1,370	0.0845	0.9155	9.00	
105.5	14,437	230	0.0159	0.9841	8.24	
106.5	12,721	333	0.0261	0.9739	8.10	
107.5	9,436	21	0.0023	0.9977	7.89	
108.5	3,481	348	0.0999	0.9001	7.87	
109.5					7.09	

PORTLAND GENERAL ELECTRIC

ACCOUNT 364 POLES, TOWERS AND FIXTURES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1910-2019

EXPERIENCE BAND 1990-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	420,369,974	567,448	0.0013	0.9987	100.00
0.5	377,934,845	1,153,079	0.0031	0.9969	99.87
1.5	317,215,981	1,489,027	0.0047	0.9953	99.56
2.5	301,128,833	3,663,078	0.0122	0.9878	99.09
3.5	290,973,335	3,043,657	0.0105	0.9895	97.89
4.5	281,811,438	2,321,144	0.0082	0.9918	96.86
5.5	276,206,308	1,928,745	0.0070	0.9930	96.07
6.5	269,186,965	1,730,916	0.0064	0.9936	95.39
7.5	263,083,554	2,057,471	0.0078	0.9922	94.78
8.5	255,196,045	1,800,443	0.0071	0.9929	94.04
9.5	244,315,658	1,768,428	0.0072	0.9928	93.38
10.5	231,126,028	1,802,374	0.0078	0.9922	92.70
11.5	217,928,686	1,472,337	0.0068	0.9932	91.98
12.5	206,941,200	1,926,991	0.0093	0.9907	91.36
13.5	194,778,168	1,703,896	0.0087	0.9913	90.51
14.5	185,038,956	1,796,741	0.0097	0.9903	89.71
15.5	171,398,378	1,535,315	0.0090	0.9910	88.84
16.5	166,171,437	1,683,828	0.0101	0.9899	88.05
17.5	155,781,351	1,776,348	0.0114	0.9886	87.16
18.5	143,499,657	1,591,022	0.0111	0.9889	86.16
19.5	135,391,152	1,528,588	0.0113	0.9887	85.21
20.5	128,655,672	1,453,313	0.0113	0.9887	84.24
21.5	121,228,997	1,333,067	0.0110	0.9890	83.29
22.5	110,835,578	1,299,573	0.0117	0.9883	82.38
23.5	98,650,806	1,159,579	0.0118	0.9882	81.41
24.5	89,658,511	1,143,814	0.0128	0.9872	80.45
25.5	82,740,281	989,063	0.0120	0.9880	79.43
26.5	77,268,141	1,047,948	0.0136	0.9864	78.48
27.5	71,506,212	876,373	0.0123	0.9877	77.41
28.5	68,059,683	798,168	0.0117	0.9883	76.46
29.5	64,434,688	756,694	0.0117	0.9883	75.57
30.5	61,460,283	805,281	0.0131	0.9869	74.68
31.5	56,438,876	804,420	0.0143	0.9857	73.70
32.5	52,489,746	806,484	0.0154	0.9846	72.65
33.5	51,188,256	793,734	0.0155	0.9845	71.54
34.5	48,355,630	708,440	0.0147	0.9853	70.43
35.5	45,318,962	635,145	0.0140	0.9860	69.39
36.5	41,690,709	607,149	0.0146	0.9854	68.42
37.5	36,853,332	542,975	0.0147	0.9853	67.43
38.5	32,959,214	487,705	0.0148	0.9852	66.43

PORTLAND GENERAL ELECTRIC

ACCOUNT 364 POLES, TOWERS AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1910-2019			EXPERIENCE BAND 1990-2019		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	29,816,278	490,873	0.0165	0.9835	65.45
40.5	27,423,462	463,987	0.0169	0.9831	64.37
41.5	25,315,341	419,065	0.0166	0.9834	63.28
42.5	23,643,263	363,092	0.0154	0.9846	62.23
43.5	21,790,694	349,869	0.0161	0.9839	61.28
44.5	19,881,501	313,918	0.0158	0.9842	60.30
45.5	17,307,250	269,662	0.0156	0.9844	59.34
46.5	15,057,064	237,692	0.0158	0.9842	58.42
47.5	13,807,329	206,763	0.0150	0.9850	57.50
48.5	12,517,937	190,216	0.0152	0.9848	56.64
49.5	11,143,081	170,003	0.0153	0.9847	55.77
50.5	10,257,273	162,029	0.0158	0.9842	54.92
51.5	8,343,550	162,155	0.0194	0.9806	54.06
52.5	7,513,361	141,563	0.0188	0.9812	53.01
53.5	6,927,552	144,178	0.0208	0.9792	52.01
54.5	6,362,905	122,709	0.0193	0.9807	50.92
55.5	5,789,564	125,116	0.0216	0.9784	49.94
56.5	4,922,089	109,396	0.0222	0.9778	48.86
57.5	4,418,229	103,689	0.0235	0.9765	47.78
58.5	3,747,360	92,566	0.0247	0.9753	46.66
59.5	3,221,365	83,999	0.0261	0.9739	45.50
60.5	2,706,504	72,995	0.0270	0.9730	44.32
61.5	2,238,904	64,014	0.0286	0.9714	43.12
62.5	2,077,527	55,694	0.0268	0.9732	41.89
63.5	1,692,470	49,237	0.0291	0.9709	40.77
64.5	1,390,714	39,552	0.0284	0.9716	39.58
65.5	1,191,858	34,776	0.0292	0.9708	38.45
66.5	995,128	30,042	0.0302	0.9698	37.33
67.5	826,176	26,697	0.0323	0.9677	36.21
68.5	628,508	17,809	0.0283	0.9717	35.04
69.5	502,885	11,198	0.0223	0.9777	34.04
70.5	357,546	7,916	0.0221	0.9779	33.28
71.5	257,970	5,879	0.0228	0.9772	32.55
72.5	187,168	109,234	0.5836	0.4164	31.81
73.5	41,280	1,290	0.0313	0.9687	13.24
74.5	25,919	620	0.0239	0.9761	12.83
75.5	15,471	519	0.0335	0.9665	12.52
76.5	11,572	202	0.0175	0.9825	12.10
77.5	9,504	42	0.0044	0.9956	11.89
78.5	9,269	123	0.0132	0.9868	11.84

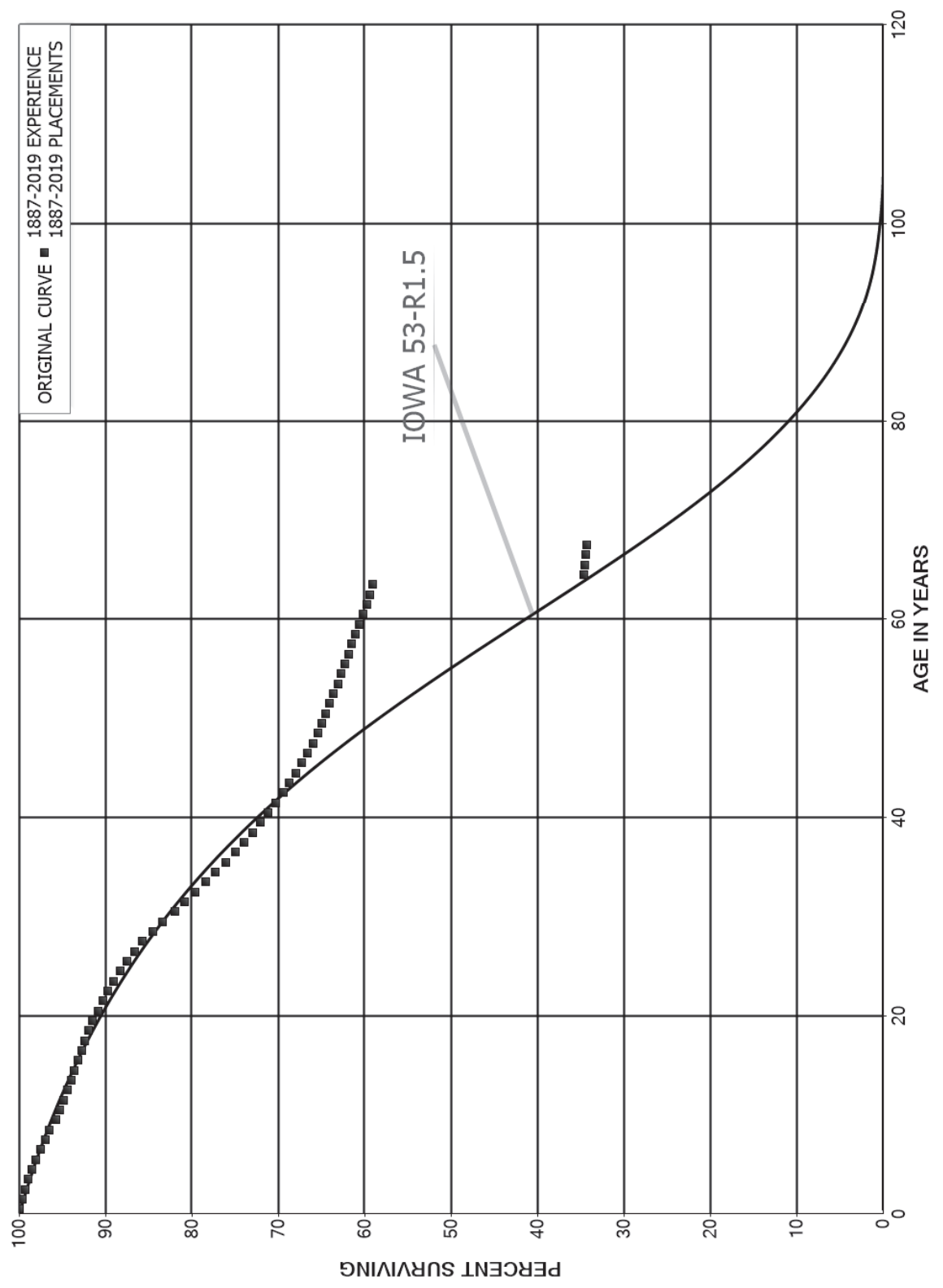
PORTLAND GENERAL ELECTRIC

ACCOUNT 364 POLES, TOWERS AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1910-2019			EXPERIENCE BAND 1990-2019			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	15,371	42	0.0027	0.9973	11.68	
80.5	15,253		0.0000	1.0000	11.65	
81.5	16,758	42	0.0025	0.9975	11.65	
82.5	16,716		0.0000	1.0000	11.62	
83.5	16,716	81	0.0049	0.9951	11.62	
84.5	16,635	244	0.0147	0.9853	11.56	
85.5	16,391	117	0.0071	0.9929	11.39	
86.5	16,274	330	0.0203	0.9797	11.31	
87.5	16,345	42	0.0025	0.9975	11.08	
88.5	17,790	122	0.0068	0.9932	11.06	
89.5	19,488	30	0.0015	0.9985	10.98	
90.5	25,392	84	0.0033	0.9967	10.96	
91.5	23,050	216	0.0094	0.9906	10.93	
92.5	22,150	27	0.0012	0.9988	10.82	
93.5	22,123	300	0.0135	0.9865	10.81	
94.5	19,250	213	0.0111	0.9889	10.66	
95.5	19,037	140	0.0074	0.9926	10.55	
96.5	18,896	162	0.0085	0.9915	10.47	
97.5	18,735	140	0.0075	0.9925	10.38	
98.5	18,594	140	0.0075	0.9925	10.30	
99.5	16,636	99	0.0060	0.9940	10.22	
100.5	16,537	59	0.0035	0.9965	10.16	
101.5	16,478	39	0.0024	0.9976	10.13	
102.5	16,439		0.0000	1.0000	10.10	
103.5	16,439	231	0.0141	0.9859	10.10	
104.5	16,208	1,370	0.0845	0.9155	9.96	
105.5	14,437	230	0.0159	0.9841	9.12	
106.5	12,721	333	0.0261	0.9739	8.97	
107.5	9,436	21	0.0023	0.9977	8.74	
108.5	3,481	348	0.0999	0.9001	8.72	
109.5					7.85	

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



PORTLAND GENERAL ELECTRIC

ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1887-2019

EXPERIENCE BAND 1887-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	743,745,084	319,234	0.0004	0.9996	100.00
0.5	708,644,183	2,347,883	0.0033	0.9967	99.96
1.5	619,290,965	2,137,845	0.0035	0.9965	99.63
2.5	581,702,152	2,238,571	0.0038	0.9962	99.28
3.5	573,701,637	2,347,005	0.0041	0.9959	98.90
4.5	568,459,976	2,380,055	0.0042	0.9958	98.50
5.5	551,330,730	2,948,379	0.0053	0.9947	98.08
6.5	527,164,662	3,202,158	0.0061	0.9939	97.56
7.5	516,752,443	2,575,693	0.0050	0.9950	96.97
8.5	491,377,627	3,629,372	0.0074	0.9926	96.48
9.5	466,809,371	2,545,094	0.0055	0.9945	95.77
10.5	439,389,624	2,077,925	0.0047	0.9953	95.25
11.5	413,006,514	1,853,503	0.0045	0.9955	94.80
12.5	389,262,710	1,670,252	0.0043	0.9957	94.37
13.5	365,746,915	1,464,713	0.0040	0.9960	93.97
14.5	345,554,763	1,538,291	0.0045	0.9955	93.59
15.5	317,393,771	1,364,608	0.0043	0.9957	93.17
16.5	304,466,763	1,349,901	0.0044	0.9956	92.77
17.5	288,733,890	1,343,448	0.0047	0.9953	92.36
18.5	265,704,827	1,319,197	0.0050	0.9950	91.93
19.5	230,836,313	1,581,870	0.0069	0.9931	91.48
20.5	212,780,973	1,298,810	0.0061	0.9939	90.85
21.5	195,772,445	1,280,071	0.0065	0.9935	90.29
22.5	176,038,910	1,352,223	0.0077	0.9923	89.70
23.5	153,376,694	1,238,512	0.0081	0.9919	89.02
24.5	136,021,351	1,251,867	0.0092	0.9908	88.30
25.5	121,162,504	1,212,576	0.0100	0.9900	87.48
26.5	108,778,870	1,171,389	0.0108	0.9892	86.61
27.5	95,944,797	1,303,660	0.0136	0.9864	85.68
28.5	86,367,339	1,108,269	0.0128	0.9872	84.51
29.5	77,507,755	1,357,167	0.0175	0.9825	83.43
30.5	71,477,153	997,760	0.0140	0.9860	81.97
31.5	66,629,012	966,980	0.0145	0.9855	80.82
32.5	62,649,670	943,277	0.0151	0.9849	79.65
33.5	59,275,622	905,257	0.0153	0.9847	78.45
34.5	55,884,089	851,869	0.0152	0.9848	77.25
35.5	56,314,940	802,387	0.0142	0.9858	76.07
36.5	53,517,063	748,605	0.0140	0.9860	74.99
37.5	49,578,043	647,999	0.0131	0.9869	73.94
38.5	45,830,250	591,658	0.0129	0.9871	72.97

PORTLAND GENERAL ELECTRIC

ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1887-2019			EXPERIENCE BAND 1887-2019		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	42,461,392	533,249	0.0126	0.9874	72.03
40.5	39,052,038	477,673	0.0122	0.9878	71.13
41.5	36,149,716	419,137	0.0116	0.9884	70.26
42.5	33,926,337	370,988	0.0109	0.9891	69.44
43.5	31,688,089	342,901	0.0108	0.9892	68.68
44.5	29,256,683	286,558	0.0098	0.9902	67.94
45.5	26,074,780	251,420	0.0096	0.9904	67.28
46.5	22,773,407	221,578	0.0097	0.9903	66.63
47.5	21,110,492	171,855	0.0081	0.9919	65.98
48.5	19,080,939	145,886	0.0076	0.9924	65.44
49.5	17,399,409	119,427	0.0069	0.9931	64.94
50.5	15,933,669	99,357	0.0062	0.9938	64.50
51.5	11,235,538	90,362	0.0080	0.9920	64.09
52.5	9,802,320	71,758	0.0073	0.9927	63.58
53.5	8,997,040	62,569	0.0070	0.9930	63.11
54.5	8,226,675	52,474	0.0064	0.9936	62.67
55.5	7,399,913	49,064	0.0066	0.9934	62.27
56.5	6,327,157	40,868	0.0065	0.9935	61.86
57.5	5,584,857	38,989	0.0070	0.9930	61.46
58.5	4,573,956	29,717	0.0065	0.9935	61.03
59.5	3,826,340	30,774	0.0080	0.9920	60.64
60.5	3,052,284	22,685	0.0074	0.9926	60.15
61.5	2,438,919	14,281	0.0059	0.9941	59.70
62.5	1,916,609	7,593	0.0040	0.9960	59.35
63.5	2,339,770	971,471	0.4152	0.5848	59.12
64.5	1,060,844	3,229	0.0030	0.9970	34.57
65.5	845,577	2,677	0.0032	0.9968	34.47
66.5	685,075	1,684	0.0025	0.9975	34.36
67.5	545,745	1,275	0.0023	0.9977	34.27
68.5	387,950	769	0.0020	0.9980	34.19
69.5	287,022	1,798	0.0063	0.9937	34.12
70.5	204,804	346	0.0017	0.9983	33.91
71.5	123,956	226	0.0018	0.9982	33.85
72.5	70,727	131	0.0018	0.9982	33.79
73.5	51,172	87	0.0017	0.9983	33.73
74.5	46,694	99	0.0021	0.9979	33.67
75.5	42,992	102	0.0024	0.9976	33.60
76.5	45,642	178	0.0039	0.9961	33.52
77.5	48,512	262	0.0054	0.9946	33.39
78.5	51,541	296	0.0057	0.9943	33.21

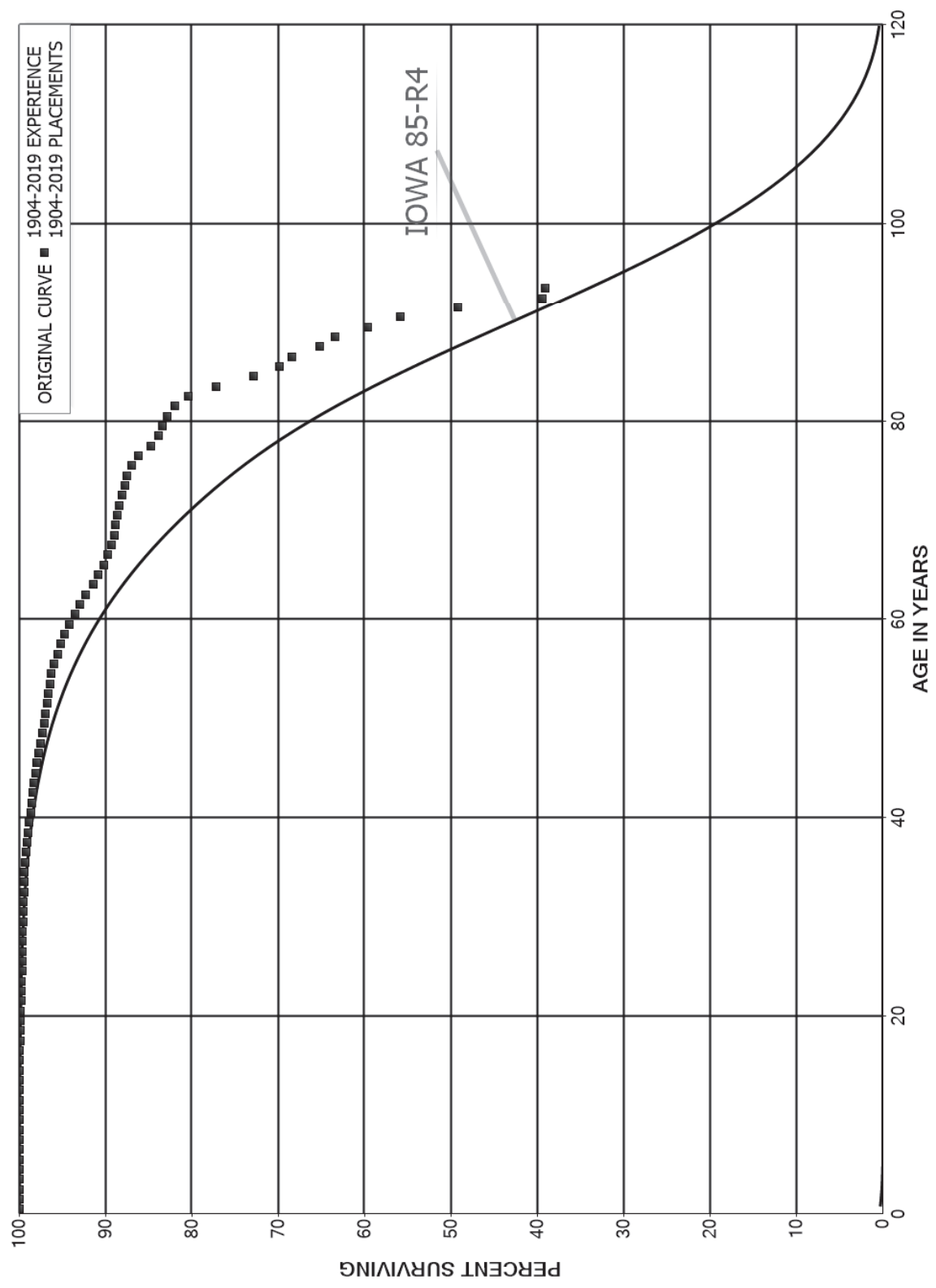
PORTLAND GENERAL ELECTRIC

ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1887-2019			EXPERIENCE BAND 1887-2019			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	44,688	438	0.0098	0.9902	33.02	
80.5	38,432	496	0.0129	0.9871	32.70	
81.5	37,602	447	0.0119	0.9881	32.27	
82.5	38,038	494	0.0130	0.9870	31.89	
83.5	38,213	353	0.0092	0.9908	31.48	
84.5	37,566	329	0.0088	0.9912	31.19	
85.5	37,657	270	0.0072	0.9928	30.91	
86.5	37,849	181	0.0048	0.9952	30.69	
87.5	37,787	140	0.0037	0.9963	30.54	
88.5	36,300	87	0.0024	0.9976	30.43	
89.5	34,319	84	0.0025	0.9975	30.36	
90.5	33,946	62	0.0018	0.9982	30.28	
91.5	31,471	54	0.0017	0.9983	30.23	
92.5	26,457	62	0.0024	0.9976	30.18	
93.5	24,632	69	0.0028	0.9972	30.10	
94.5	17,855	94	0.0053	0.9947	30.02	
95.5	14,959	107	0.0071	0.9929	29.86	
96.5	12,334	87	0.0071	0.9929	29.65	
97.5	8,700	109	0.0125	0.9875	29.44	
98.5	7,583	38	0.0050	0.9950	29.07	
99.5	6,688	62	0.0093	0.9907	28.93	
100.5	6,390	58	0.0091	0.9909	28.66	
101.5	5,957	88	0.0148	0.9852	28.40	
102.5	5,440	20	0.0036	0.9964	27.98	
103.5	5,314	15	0.0028	0.9972	27.88	
104.5	4,832		0.0000	1.0000	27.80	
105.5	4,308		0.0000	1.0000	27.80	
106.5	3,861		0.0000	1.0000	27.80	
107.5	2,884		0.0000	1.0000	27.80	
108.5	2,154		0.0000	1.0000	27.80	
109.5					27.80	

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



PORTLAND GENERAL ELECTRIC

ACCOUNT 366 UNDERGROUND CONDUIT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1904-2019

EXPERIENCE BAND 1904-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	30,462,035		0.0000	1.0000	100.00
0.5	30,187,697		0.0000	1.0000	100.00
1.5	23,772,812		0.0000	1.0000	100.00
2.5	23,641,280		0.0000	1.0000	100.00
3.5	22,880,255		0.0000	1.0000	100.00
4.5	22,880,255	0	0.0000	1.0000	100.00
5.5	16,289,665	43	0.0000	1.0000	100.00
6.5	16,289,622	251	0.0000	1.0000	100.00
7.5	16,289,372	523	0.0000	1.0000	100.00
8.5	16,288,848	414	0.0000	1.0000	99.99
9.5	16,288,435	1,141	0.0001	0.9999	99.99
10.5	16,287,293	1,151	0.0001	0.9999	99.99
11.5	16,259,834	1,120	0.0001	0.9999	99.98
12.5	16,258,714	1,491	0.0001	0.9999	99.97
13.5	16,257,223	2,142	0.0001	0.9999	99.96
14.5	16,255,081	3,139	0.0002	0.9998	99.95
15.5	16,251,942	5,210	0.0003	0.9997	99.93
16.5	16,246,732	5,075	0.0003	0.9997	99.90
17.5	16,241,657	3,914	0.0002	0.9998	99.87
18.5	16,205,692	4,639	0.0003	0.9997	99.84
19.5	15,916,863	4,409	0.0003	0.9997	99.81
20.5	15,463,031	4,525	0.0003	0.9997	99.79
21.5	15,344,180	5,101	0.0003	0.9997	99.76
22.5	14,685,480	3,514	0.0002	0.9998	99.72
23.5	13,994,860	4,808	0.0003	0.9997	99.70
24.5	13,523,607	4,297	0.0003	0.9997	99.67
25.5	13,201,341	3,180	0.0002	0.9998	99.63
26.5	12,482,617	2,934	0.0002	0.9998	99.61
27.5	12,066,556	2,990	0.0002	0.9998	99.59
28.5	11,947,689	3,071	0.0003	0.9997	99.56
29.5	11,812,340	3,028	0.0003	0.9997	99.54
30.5	11,794,456	3,265	0.0003	0.9997	99.51
31.5	10,853,744	4,023	0.0004	0.9996	99.48
32.5	10,074,852	4,817	0.0005	0.9995	99.45
33.5	9,504,310	5,359	0.0006	0.9994	99.40
34.5	8,644,203	5,400	0.0006	0.9994	99.34
35.5	7,954,364	6,240	0.0008	0.9992	99.28
36.5	6,743,312	6,877	0.0010	0.9990	99.20
37.5	5,916,897	7,363	0.0012	0.9988	99.10
38.5	5,796,564	10,601	0.0018	0.9982	98.98

PORTLAND GENERAL ELECTRIC

ACCOUNT 366 UNDERGROUND CONDUIT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1904-2019

EXPERIENCE BAND 1904-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	5,629,042	8,973	0.0016	0.9984	98.80
40.5	5,383,201	7,817	0.0015	0.9985	98.64
41.5	5,164,906	7,703	0.0015	0.9985	98.50
42.5	4,990,725	5,468	0.0011	0.9989	98.35
43.5	4,563,812	6,084	0.0013	0.9987	98.24
44.5	4,344,316	6,245	0.0014	0.9986	98.11
45.5	3,934,010	8,200	0.0021	0.9979	97.97
46.5	3,615,445	8,774	0.0024	0.9976	97.77
47.5	3,469,199	6,956	0.0020	0.9980	97.53
48.5	3,188,591	8,176	0.0026	0.9974	97.33
49.5	3,063,728	5,206	0.0017	0.9983	97.08
50.5	2,834,027	5,886	0.0021	0.9979	96.92
51.5	2,586,055	3,525	0.0014	0.9986	96.72
52.5	2,432,086	3,820	0.0016	0.9984	96.59
53.5	2,351,660	4,030	0.0017	0.9983	96.43
54.5	2,298,288	6,766	0.0029	0.9971	96.27
55.5	2,244,297	11,002	0.0049	0.9951	95.99
56.5	2,067,885	8,257	0.0040	0.9960	95.51
57.5	1,895,767	8,854	0.0047	0.9953	95.13
58.5	1,849,689	9,647	0.0052	0.9948	94.69
59.5	1,813,659	12,772	0.0070	0.9930	94.19
60.5	1,752,979	11,817	0.0067	0.9933	93.53
61.5	1,678,314	11,699	0.0070	0.9930	92.90
62.5	1,621,075	14,278	0.0088	0.9912	92.25
63.5	1,586,336	11,275	0.0071	0.9929	91.44
64.5	1,540,009	10,736	0.0070	0.9930	90.79
65.5	1,519,213	7,173	0.0047	0.9953	90.16
66.5	1,509,347	7,007	0.0046	0.9954	89.73
67.5	1,493,499	5,659	0.0038	0.9962	89.32
68.5	1,419,856	2,546	0.0018	0.9982	88.98
69.5	1,350,375	2,403	0.0018	0.9982	88.82
70.5	1,294,271	3,902	0.0030	0.9970	88.66
71.5	1,259,084	4,326	0.0034	0.9966	88.39
72.5	1,197,898	5,182	0.0043	0.9957	88.09
73.5	1,165,614	3,074	0.0026	0.9974	87.71
74.5	1,152,237	6,269	0.0054	0.9946	87.48
75.5	1,145,223	11,548	0.0101	0.9899	87.00
76.5	1,127,004	17,583	0.0156	0.9844	86.12
77.5	1,107,937	12,891	0.0116	0.9884	84.78
78.5	1,092,777	5,752	0.0053	0.9947	83.79

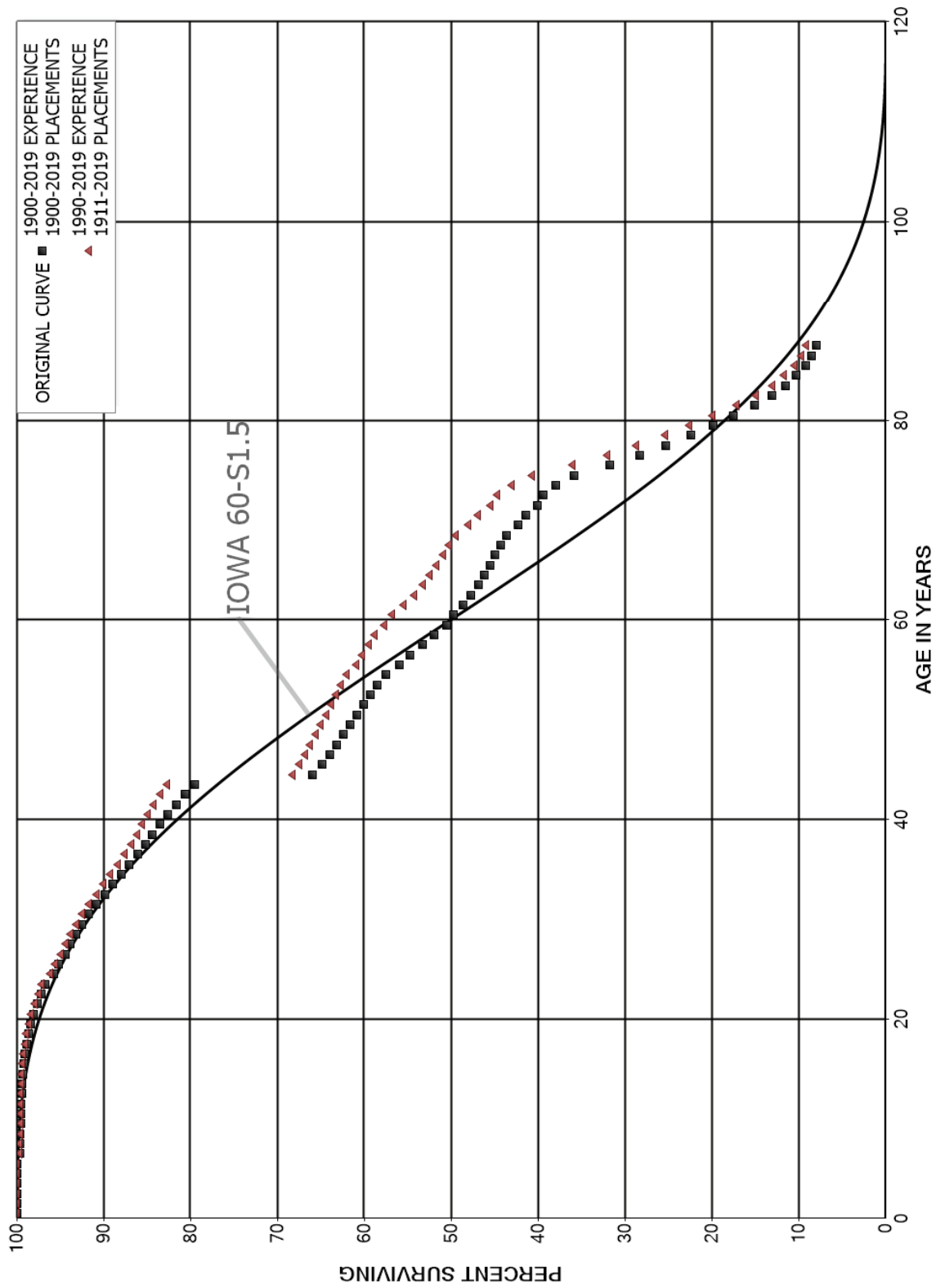
PORTLAND GENERAL ELECTRIC

ACCOUNT 366 UNDERGROUND CONDUIT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1904-2019			EXPERIENCE BAND 1904-2019			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	1,086,690	6,750	0.0062	0.9938	83.35	
80.5	1,078,403	10,897	0.0101	0.9899	82.83	
81.5	1,061,494	20,918	0.0197	0.9803	82.00	
82.5	1,036,961	41,344	0.0399	0.9601	80.38	
83.5	995,481	56,522	0.0568	0.9432	77.18	
84.5	937,749	37,689	0.0402	0.9598	72.79	
85.5	899,847	18,448	0.0205	0.9795	69.87	
86.5	881,399	42,151	0.0478	0.9522	68.44	
87.5	839,248	22,077	0.0263	0.9737	65.16	
88.5	804,145	48,086	0.0598	0.9402	63.45	
89.5	708,916	45,817	0.0646	0.9354	59.66	
90.5	562,148	67,259	0.1196	0.8804	55.80	
91.5	455,129	89,822	0.1974	0.8026	49.12	
92.5	360,597	3,292	0.0091	0.9909	39.43	
93.5	351,554		0.0000	1.0000	39.07	
94.5	345,071		0.0000	1.0000	39.07	
95.5	345,071		0.0000	1.0000	39.07	
96.5	214,256		0.0000	1.0000	39.07	
97.5					39.07	

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



PORTLAND GENERAL ELECTRIC

ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1900-2019

EXPERIENCE BAND 1900-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	934,608,541	0	0.0000	1.0000	100.00
0.5	844,395,128	254	0.0000	1.0000	100.00
1.5	755,325,610	2,146	0.0000	1.0000	100.00
2.5	737,085,296	7,949	0.0000	1.0000	100.00
3.5	683,250,418	18,738	0.0000	1.0000	100.00
4.5	662,549,980	110,671	0.0002	0.9998	100.00
5.5	649,925,055	2,461,474	0.0038	0.9962	99.98
6.5	632,900,145	76,851	0.0001	0.9999	99.60
7.5	616,618,856	105,867	0.0002	0.9998	99.59
8.5	600,002,001	122,302	0.0002	0.9998	99.57
9.5	574,285,359	151,754	0.0003	0.9997	99.55
10.5	545,475,169	186,941	0.0003	0.9997	99.52
11.5	514,198,773	232,848	0.0005	0.9995	99.49
12.5	478,416,972	307,862	0.0006	0.9994	99.45
13.5	447,436,432	381,866	0.0009	0.9991	99.38
14.5	417,567,644	459,869	0.0011	0.9989	99.30
15.5	377,621,864	557,187	0.0015	0.9985	99.19
16.5	363,151,352	638,312	0.0018	0.9982	99.04
17.5	335,943,749	736,005	0.0022	0.9978	98.87
18.5	308,711,479	873,991	0.0028	0.9972	98.65
19.5	286,657,988	1,009,194	0.0035	0.9965	98.37
20.5	265,217,493	1,148,392	0.0043	0.9957	98.02
21.5	240,739,421	1,126,459	0.0047	0.9953	97.60
22.5	211,900,313	940,865	0.0044	0.9956	97.14
23.5	183,871,933	1,901,408	0.0103	0.9897	96.71
24.5	158,078,975	912,439	0.0058	0.9942	95.71
25.5	135,801,581	1,020,063	0.0075	0.9925	95.16
26.5	119,174,732	794,856	0.0067	0.9933	94.44
27.5	102,340,563	695,909	0.0068	0.9932	93.82
28.5	87,352,530	658,172	0.0075	0.9925	93.18
29.5	70,827,088	584,427	0.0083	0.9917	92.48
30.5	55,872,617	551,505	0.0099	0.9901	91.71
31.5	51,079,552	529,111	0.0104	0.9896	90.81
32.5	47,203,569	482,832	0.0102	0.9898	89.87
33.5	43,888,396	483,058	0.0110	0.9890	88.95
34.5	40,308,743	419,112	0.0104	0.9896	87.97
35.5	36,928,043	402,087	0.0109	0.9891	87.05
36.5	34,400,447	361,345	0.0105	0.9895	86.11
37.5	31,815,766	309,039	0.0097	0.9903	85.20
38.5	28,538,232	303,147	0.0106	0.9894	84.37

PORTLAND GENERAL ELECTRIC

ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2019			EXPERIENCE BAND 1900-2019		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	24,576,152	257,574	0.0105	0.9895	83.48
40.5	20,150,425	239,351	0.0119	0.9881	82.60
41.5	16,664,275	215,530	0.0129	0.9871	81.62
42.5	14,722,129	195,926	0.0133	0.9867	80.57
43.5	12,787,775	2,178,284	0.1703	0.8297	79.49
44.5	9,442,908	155,889	0.0165	0.9835	65.95
45.5	7,986,884	113,909	0.0143	0.9857	64.86
46.5	7,872,975	92,836	0.0118	0.9882	63.94
47.5	6,250,037	75,612	0.0121	0.9879	63.18
48.5	4,868,211	61,669	0.0127	0.9873	62.42
49.5	3,806,727	49,163	0.0129	0.9871	61.63
50.5	3,010,584	36,553	0.0121	0.9879	60.83
51.5	2,353,643	29,898	0.0127	0.9873	60.09
52.5	1,962,295	27,139	0.0138	0.9862	59.33
53.5	1,609,311	26,604	0.0165	0.9835	58.51
54.5	1,355,265	38,199	0.0282	0.9718	57.54
55.5	1,100,042	24,409	0.0222	0.9778	55.92
56.5	854,627	21,535	0.0252	0.9748	54.68
57.5	759,331	18,803	0.0248	0.9752	53.30
58.5	609,702	16,992	0.0279	0.9721	51.98
59.5	525,293	8,680	0.0165	0.9835	50.53
60.5	464,983	10,144	0.0218	0.9782	49.70
61.5	428,933	8,235	0.0192	0.9808	48.62
62.5	359,182	6,503	0.0181	0.9819	47.68
63.5	315,895	4,165	0.0132	0.9868	46.82
64.5	282,878	3,937	0.0139	0.9861	46.20
65.5	265,575	3,817	0.0144	0.9856	45.56
66.5	249,012	3,652	0.0147	0.9853	44.90
67.5	238,416	3,556	0.0149	0.9851	44.24
68.5	221,885	6,351	0.0286	0.9714	43.58
69.5	198,597	4,546	0.0229	0.9771	42.34
70.5	191,035	5,887	0.0308	0.9692	41.37
71.5	182,359	3,271	0.0179	0.9821	40.09
72.5	177,448	6,433	0.0363	0.9637	39.37
73.5	171,016	9,385	0.0549	0.9451	37.95
74.5	116,294	13,338	0.1147	0.8853	35.86
75.5	101,661	11,171	0.1099	0.8901	31.75
76.5	90,490	9,458	0.1045	0.8955	28.26
77.5	80,659	9,398	0.1165	0.8835	25.31
78.5	71,261	8,043	0.1129	0.8871	22.36

PORTLAND GENERAL ELECTRIC

ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2019			EXPERIENCE BAND 1900-2019			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	62,837	7,342	0.1168	0.8832	19.84	
80.5	45,716	6,317	0.1382	0.8618	17.52	
81.5	39,399	5,172	0.1313	0.8687	15.10	
82.5	34,024	4,280	0.1258	0.8742	13.12	
83.5	29,170	3,124	0.1071	0.8929	11.47	
84.5	25,634	2,541	0.0991	0.9009	10.24	
85.5	22,347	1,693	0.0758	0.9242	9.22	
86.5	20,279	1,228	0.0606	0.9394	8.52	
87.5	18,545	941	0.0507	0.9493	8.01	
88.5	14,405	647	0.0449	0.9551	7.60	
89.5	11,379	392	0.0344	0.9656	7.26	
90.5	7,352	219	0.0299	0.9701	7.01	
91.5	5,884	103	0.0175	0.9825	6.80	
92.5	4,310	54	0.0125	0.9875	6.68	
93.5	2,953	28	0.0096	0.9904	6.60	
94.5	1,604	29	0.0182	0.9818	6.54	
95.5	762	16	0.0213	0.9787	6.42	
96.5	213	7	0.0330	0.9670	6.28	
97.5	125	8	0.0635	0.9365	6.07	
98.5	117	4	0.0361	0.9639	5.69	
99.5	113	5	0.0433	0.9567	5.48	
100.5	36	3	0.0859	0.9141	5.24	
101.5	33	2	0.0692	0.9308	4.79	
102.5	31	2	0.0760	0.9240	4.46	
103.5	20	1	0.0284	0.9716	4.12	
104.5	20		0.0000	1.0000	4.00	
105.5	15		0.0000	1.0000	4.00	
106.5	12		0.0000	1.0000	4.00	
107.5	5		0.0000	1.0000	4.00	
108.5					4.00	

PORTLAND GENERAL ELECTRIC

ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1911-2019

EXPERIENCE BAND 1990-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	851,005,629		0.0000	1.0000	100.00
0.5	775,449,744	188	0.0000	1.0000	100.00
1.5	690,734,665	1,574	0.0000	1.0000	100.00
2.5	675,907,638	5,901	0.0000	1.0000	100.00
3.5	625,087,123	13,425	0.0000	1.0000	100.00
4.5	607,685,694	99,518	0.0002	0.9998	100.00
5.5	598,280,879	2,443,378	0.0041	0.9959	99.98
6.5	583,631,852	51,441	0.0001	0.9999	99.57
7.5	569,954,559	69,464	0.0001	0.9999	99.56
8.5	556,880,349	79,800	0.0001	0.9999	99.55
9.5	535,669,301	98,084	0.0002	0.9998	99.54
10.5	512,213,546	120,927	0.0002	0.9998	99.52
11.5	485,331,637	158,175	0.0003	0.9997	99.50
12.5	452,112,950	217,994	0.0005	0.9995	99.46
13.5	423,926,344	289,442	0.0007	0.9993	99.41
14.5	396,043,384	361,824	0.0009	0.9991	99.35
15.5	358,474,421	449,062	0.0013	0.9987	99.26
16.5	347,158,358	521,204	0.0015	0.9985	99.13
17.5	322,461,358	593,647	0.0018	0.9982	98.98
18.5	297,487,711	734,729	0.0025	0.9975	98.80
19.5	277,194,689	865,303	0.0031	0.9969	98.56
20.5	257,193,515	1,014,060	0.0039	0.9961	98.25
21.5	233,942,017	1,005,421	0.0043	0.9957	97.86
22.5	205,897,993	832,470	0.0040	0.9960	97.44
23.5	178,596,936	1,808,789	0.0101	0.9899	97.05
24.5	153,352,481	815,011	0.0053	0.9947	96.06
25.5	131,623,286	932,913	0.0071	0.9929	95.55
26.5	115,544,789	707,768	0.0061	0.9939	94.88
27.5	98,966,102	612,082	0.0062	0.9938	94.30
28.5	84,366,317	575,017	0.0068	0.9932	93.71
29.5	68,075,562	498,304	0.0073	0.9927	93.07
30.5	53,340,617	464,371	0.0087	0.9913	92.39
31.5	48,711,656	441,340	0.0091	0.9909	91.59
32.5	45,015,775	392,139	0.0087	0.9913	90.76
33.5	41,894,943	391,713	0.0093	0.9907	89.97
34.5	38,503,594	350,054	0.0091	0.9909	89.13
35.5	35,243,845	328,486	0.0093	0.9907	88.32
36.5	32,822,836	280,057	0.0085	0.9915	87.49
37.5	30,352,682	225,686	0.0074	0.9926	86.75
38.5	27,230,463	204,097	0.0075	0.9925	86.10

PORTLAND GENERAL ELECTRIC

ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1911-2019			EXPERIENCE BAND 1990-2019			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	23,480,872	170,900	0.0073	0.9927	85.46	
40.5	19,169,676	157,681	0.0082	0.9918	84.83	
41.5	15,807,527	140,466	0.0089	0.9911	84.14	
42.5	13,996,807	125,133	0.0089	0.9911	83.39	
43.5	12,148,360	2,123,310	0.1748	0.8252	82.64	
44.5	8,951,797	111,006	0.0124	0.9876	68.20	
45.5	7,543,190	75,204	0.0100	0.9900	67.35	
46.5	7,475,063	60,471	0.0081	0.9919	66.68	
47.5	5,891,606	51,922	0.0088	0.9912	66.14	
48.5	4,535,680	41,461	0.0091	0.9909	65.56	
49.5	3,500,127	34,632	0.0099	0.9901	64.96	
50.5	2,743,439	25,242	0.0092	0.9908	64.32	
51.5	2,104,873	19,437	0.0092	0.9908	63.73	
52.5	1,730,253	15,379	0.0089	0.9911	63.14	
53.5	1,392,423	13,997	0.0101	0.9899	62.58	
54.5	1,153,153	21,201	0.0184	0.9816	61.95	
55.5	919,131	10,385	0.0113	0.9887	60.81	
56.5	690,239	8,390	0.0122	0.9878	60.12	
57.5	612,036	7,166	0.0117	0.9883	59.39	
58.5	498,095	9,247	0.0186	0.9814	58.69	
59.5	441,119	6,872	0.0156	0.9844	57.60	
60.5	411,837	9,490	0.0230	0.9770	56.71	
61.5	386,334	8,183	0.0212	0.9788	55.40	
62.5	327,808	6,503	0.0198	0.9802	54.23	
63.5	294,521	4,165	0.0141	0.9859	53.15	
64.5	272,023	3,937	0.0145	0.9855	52.40	
65.5	260,781	3,817	0.0146	0.9854	51.64	
66.5	247,793	3,652	0.0147	0.9853	50.89	
67.5	237,738	3,556	0.0150	0.9850	50.14	
68.5	221,208	6,351	0.0287	0.9713	49.39	
69.5	197,920	4,546	0.0230	0.9770	47.97	
70.5	190,836	5,887	0.0308	0.9692	46.87	
71.5	182,160	3,271	0.0180	0.9820	45.42	
72.5	177,249	6,433	0.0363	0.9637	44.60	
73.5	170,875	9,385	0.0549	0.9451	42.99	
74.5	116,154	13,338	0.1148	0.8852	40.63	
75.5	101,554	11,171	0.1100	0.8900	35.96	
76.5	90,402	9,458	0.1046	0.8954	32.00	
77.5	80,620	9,398	0.1166	0.8834	28.66	
78.5	71,261	8,043	0.1129	0.8871	25.32	

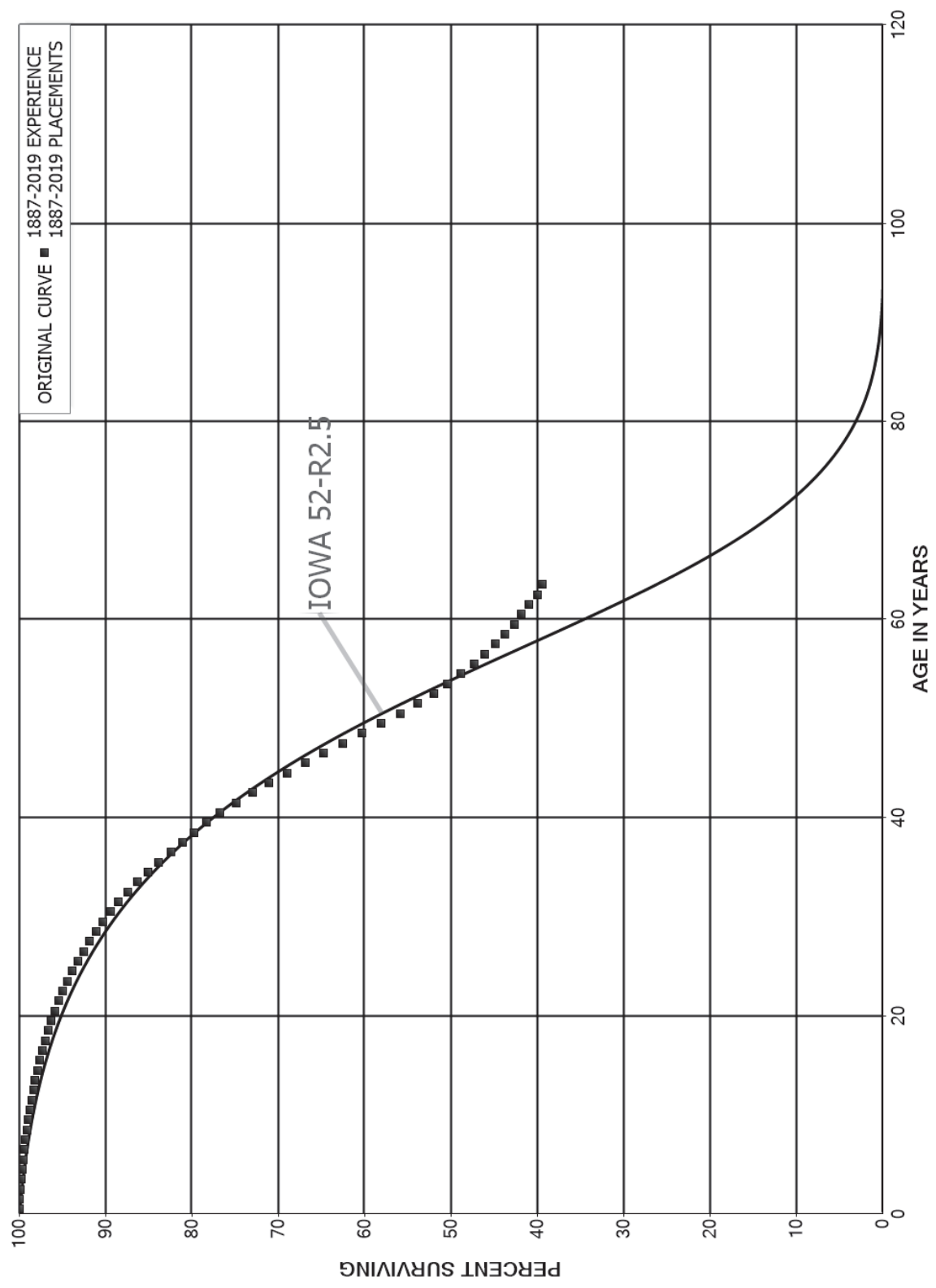
PORTLAND GENERAL ELECTRIC

ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1911-2019			EXPERIENCE BAND 1990-2019			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	62,837	7,342	0.1168	0.8832	22.46	
80.5	45,716	6,317	0.1382	0.8618	19.83	
81.5	39,399	5,172	0.1313	0.8687	17.09	
82.5	34,024	4,280	0.1258	0.8742	14.85	
83.5	29,170	3,124	0.1071	0.8929	12.98	
84.5	25,634	2,541	0.0991	0.9009	11.59	
85.5	22,347	1,693	0.0758	0.9242	10.44	
86.5	20,279	1,228	0.0606	0.9394	9.65	
87.5	18,545	941	0.0507	0.9493	9.07	
88.5	14,405	647	0.0449	0.9551	8.61	
89.5	11,379	392	0.0344	0.9656	8.22	
90.5	7,352	219	0.0299	0.9701	7.94	
91.5	5,884	103	0.0175	0.9825	7.70	
92.5	4,310	54	0.0125	0.9875	7.57	
93.5	2,953	28	0.0096	0.9904	7.47	
94.5	1,604	29	0.0182	0.9818	7.40	
95.5	762	16	0.0213	0.9787	7.26	
96.5	213	7	0.0330	0.9670	7.11	
97.5	125	8	0.0635	0.9365	6.88	
98.5	117	4	0.0361	0.9639	6.44	
99.5	113	5	0.0433	0.9567	6.21	
100.5	36	3	0.0859	0.9141	5.94	
101.5	33	2	0.0692	0.9308	5.43	
102.5	31	2	0.0760	0.9240	5.05	
103.5	20	1	0.0284	0.9716	4.67	
104.5	20		0.0000	1.0000	4.53	
105.5	15		0.0000	1.0000	4.53	
106.5	12		0.0000	1.0000	4.53	
107.5	5		0.0000	1.0000	4.53	
108.5					4.53	

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



PORTLAND GENERAL ELECTRIC

ACCOUNT 368 LINE TRANSFORMERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1887-2019

EXPERIENCE BAND 1887-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	515,374,191	142,584	0.0003	0.9997	100.00
0.5	485,604,571	345,605	0.0007	0.9993	99.97
1.5	442,324,246	388,906	0.0009	0.9991	99.90
2.5	411,772,246	341,652	0.0008	0.9992	99.81
3.5	395,996,729	387,302	0.0010	0.9990	99.73
4.5	378,878,028	401,235	0.0011	0.9989	99.63
5.5	372,409,757	494,066	0.0013	0.9987	99.53
6.5	356,531,771	499,882	0.0014	0.9986	99.40
7.5	332,544,050	477,219	0.0014	0.9986	99.26
8.5	311,875,914	632,944	0.0020	0.9980	99.11
9.5	303,299,236	587,459	0.0019	0.9981	98.91
10.5	294,036,047	523,352	0.0018	0.9982	98.72
11.5	279,978,651	594,002	0.0021	0.9979	98.55
12.5	264,525,799	578,683	0.0022	0.9978	98.34
13.5	253,192,926	614,364	0.0024	0.9976	98.12
14.5	233,476,435	707,425	0.0030	0.9970	97.88
15.5	228,385,229	699,232	0.0031	0.9969	97.59
16.5	226,189,052	715,895	0.0032	0.9968	97.29
17.5	218,496,085	779,950	0.0036	0.9964	96.98
18.5	209,888,033	835,100	0.0040	0.9960	96.63
19.5	201,401,623	879,453	0.0044	0.9956	96.25
20.5	191,806,555	891,097	0.0046	0.9954	95.83
21.5	180,900,639	912,756	0.0050	0.9950	95.38
22.5	170,488,841	960,842	0.0056	0.9944	94.90
23.5	160,013,023	967,822	0.0060	0.9940	94.37
24.5	150,842,039	961,026	0.0064	0.9936	93.80
25.5	141,900,930	998,468	0.0070	0.9930	93.20
26.5	134,699,014	1,043,942	0.0078	0.9922	92.54
27.5	127,425,462	1,026,948	0.0081	0.9919	91.83
28.5	119,541,552	1,011,780	0.0085	0.9915	91.09
29.5	110,441,241	1,084,949	0.0098	0.9902	90.32
30.5	101,130,371	1,097,066	0.0108	0.9892	89.43
31.5	96,822,607	1,150,094	0.0119	0.9881	88.46
32.5	92,303,274	1,212,881	0.0131	0.9869	87.41
33.5	87,966,624	1,232,864	0.0140	0.9860	86.26
34.5	84,055,344	1,242,595	0.0148	0.9852	85.05
35.5	80,373,418	1,298,470	0.0162	0.9838	83.79
36.5	77,596,396	1,313,705	0.0169	0.9831	82.44
37.5	73,927,022	1,237,065	0.0167	0.9833	81.04
38.5	68,986,175	1,226,593	0.0178	0.9822	79.69

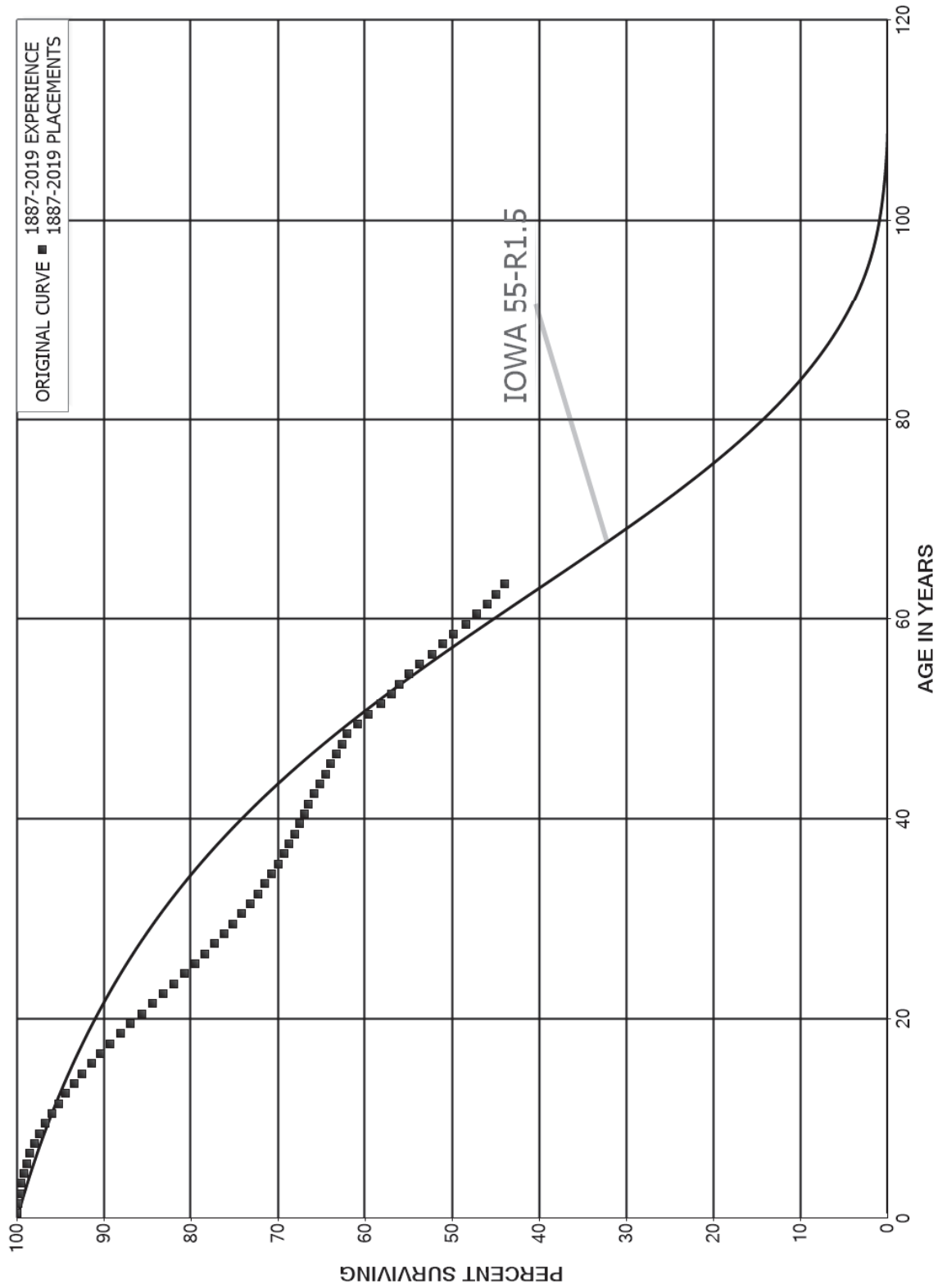
PORTLAND GENERAL ELECTRIC
ACCOUNT 368 LINE TRANSFORMERS
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1887-2019			EXPERIENCE BAND 1887-2019		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	62,226,603	1,255,430	0.0202	0.9798	78.27
40.5	54,965,668	1,295,184	0.0236	0.9764	76.69
41.5	48,416,104	1,215,292	0.0251	0.9749	74.88
42.5	42,191,057	1,133,283	0.0269	0.9731	73.00
43.5	37,351,866	1,074,391	0.0288	0.9712	71.04
44.5	33,276,852	1,057,498	0.0318	0.9682	69.00
45.5	28,953,783	911,444	0.0315	0.9685	66.81
46.5	24,601,203	819,297	0.0333	0.9667	64.70
47.5	20,391,310	735,885	0.0361	0.9639	62.55
48.5	17,083,381	639,577	0.0374	0.9626	60.29
49.5	14,428,090	538,767	0.0373	0.9627	58.03
50.5	11,709,361	414,927	0.0354	0.9646	55.87
51.5	9,639,560	338,295	0.0351	0.9649	53.89
52.5	8,211,749	255,634	0.0311	0.9689	52.00
53.5	6,992,275	207,463	0.0297	0.9703	50.38
54.5	5,986,871	193,480	0.0323	0.9677	48.88
55.5	5,108,054	135,125	0.0265	0.9735	47.30
56.5	4,349,055	113,771	0.0262	0.9738	46.05
57.5	3,548,907	85,877	0.0242	0.9758	44.85
58.5	2,841,376	72,639	0.0256	0.9744	43.76
59.5	2,177,588	39,165	0.0180	0.9820	42.64
60.5	1,718,678	40,237	0.0234	0.9766	41.88
61.5	1,327,914	30,889	0.0233	0.9767	40.90
62.5	1,007,571	15,033	0.0149	0.9851	39.94
63.5	720,976	17,536	0.0243	0.9757	39.35
64.5	510,069	14,538	0.0285	0.9715	38.39
65.5	353,426	4,980	0.0141	0.9859	37.30
66.5	227,521	9,180	0.0403	0.9597	36.77
67.5	144,371	2,612	0.0181	0.9819	35.29
68.5	98,200	496	0.0050	0.9950	34.65
69.5	40,583	405	0.0100	0.9900	34.47
70.5	15,444	202	0.0131	0.9869	34.13
71.5	10,575		0.0000	1.0000	33.68
72.5	8,079		0.0000	1.0000	33.68
73.5	8,079		0.0000	1.0000	33.68
74.5	8,079		0.0000	1.0000	33.68
75.5	8,079		0.0000	1.0000	33.68
76.5	8,079		0.0000	1.0000	33.68
77.5	8,079		0.0000	1.0000	33.68
78.5	8,079		0.0000	1.0000	33.68

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

PLACEMENT BAND 1887-2019			EXPERIENCE BAND 1887-2019		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	8,079		0.0000	1.0000	33.68
80.5	8,079	7,960	0.9853	0.0147	33.68
81.5	119		0.0000	1.0000	0.50
82.5	119	119	1.0000		0.50
83.5					

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



PORTLAND GENERAL ELECTRIC

ACCOUNT 369.01 SERVICES - OVERHEAD

ORIGINAL LIFE TABLE

PLACEMENT BAND 1887-2019

EXPERIENCE BAND 1887-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	98,825,850	44,256	0.0004	0.9996	100.00
0.5	82,992,927	98,405	0.0012	0.9988	99.96
1.5	70,066,001	122,832	0.0018	0.9982	99.84
2.5	66,182,829	136,872	0.0021	0.9979	99.66
3.5	61,677,710	159,959	0.0026	0.9974	99.46
4.5	55,790,037	183,278	0.0033	0.9967	99.20
5.5	52,408,094	206,612	0.0039	0.9961	98.87
6.5	44,371,656	231,168	0.0052	0.9948	98.48
7.5	43,228,323	255,772	0.0059	0.9941	97.97
8.5	41,162,618	279,741	0.0068	0.9932	97.39
9.5	40,698,421	305,144	0.0075	0.9925	96.73
10.5	40,192,682	333,303	0.0083	0.9917	96.00
11.5	39,540,626	356,494	0.0090	0.9910	95.21
12.5	38,806,206	377,052	0.0097	0.9903	94.35
13.5	38,099,453	392,460	0.0103	0.9897	93.43
14.5	37,388,698	415,021	0.0111	0.9889	92.47
15.5	36,568,266	433,664	0.0119	0.9881	91.44
16.5	36,001,731	440,198	0.0122	0.9878	90.36
17.5	35,303,128	459,540	0.0130	0.9870	89.25
18.5	34,566,731	470,462	0.0136	0.9864	88.09
19.5	33,856,251	480,255	0.0142	0.9858	86.89
20.5	33,148,643	481,179	0.0145	0.9855	85.66
21.5	32,398,728	477,797	0.0147	0.9853	84.42
22.5	31,587,899	466,766	0.0148	0.9852	83.17
23.5	30,803,150	458,981	0.0149	0.9851	81.94
24.5	30,061,640	441,565	0.0147	0.9853	80.72
25.5	29,383,664	418,071	0.0142	0.9858	79.54
26.5	28,809,156	416,414	0.0145	0.9855	78.40
27.5	28,237,819	399,324	0.0141	0.9859	77.27
28.5	27,666,778	374,426	0.0135	0.9865	76.18
29.5	27,115,117	350,326	0.0129	0.9871	75.15
30.5	26,547,663	343,188	0.0129	0.9871	74.18
31.5	25,151,390	309,027	0.0123	0.9877	73.22
32.5	24,022,702	263,134	0.0110	0.9890	72.32
33.5	23,088,557	268,913	0.0116	0.9884	71.53
34.5	22,185,610	223,184	0.0101	0.9899	70.69
35.5	21,287,175	208,373	0.0098	0.9902	69.98
36.5	20,320,446	174,349	0.0086	0.9914	69.30
37.5	19,033,481	180,733	0.0095	0.9905	68.70
38.5	17,706,726	153,369	0.0087	0.9913	68.05

PORTLAND GENERAL ELECTRIC

ACCOUNT 369.01 SERVICES - OVERHEAD

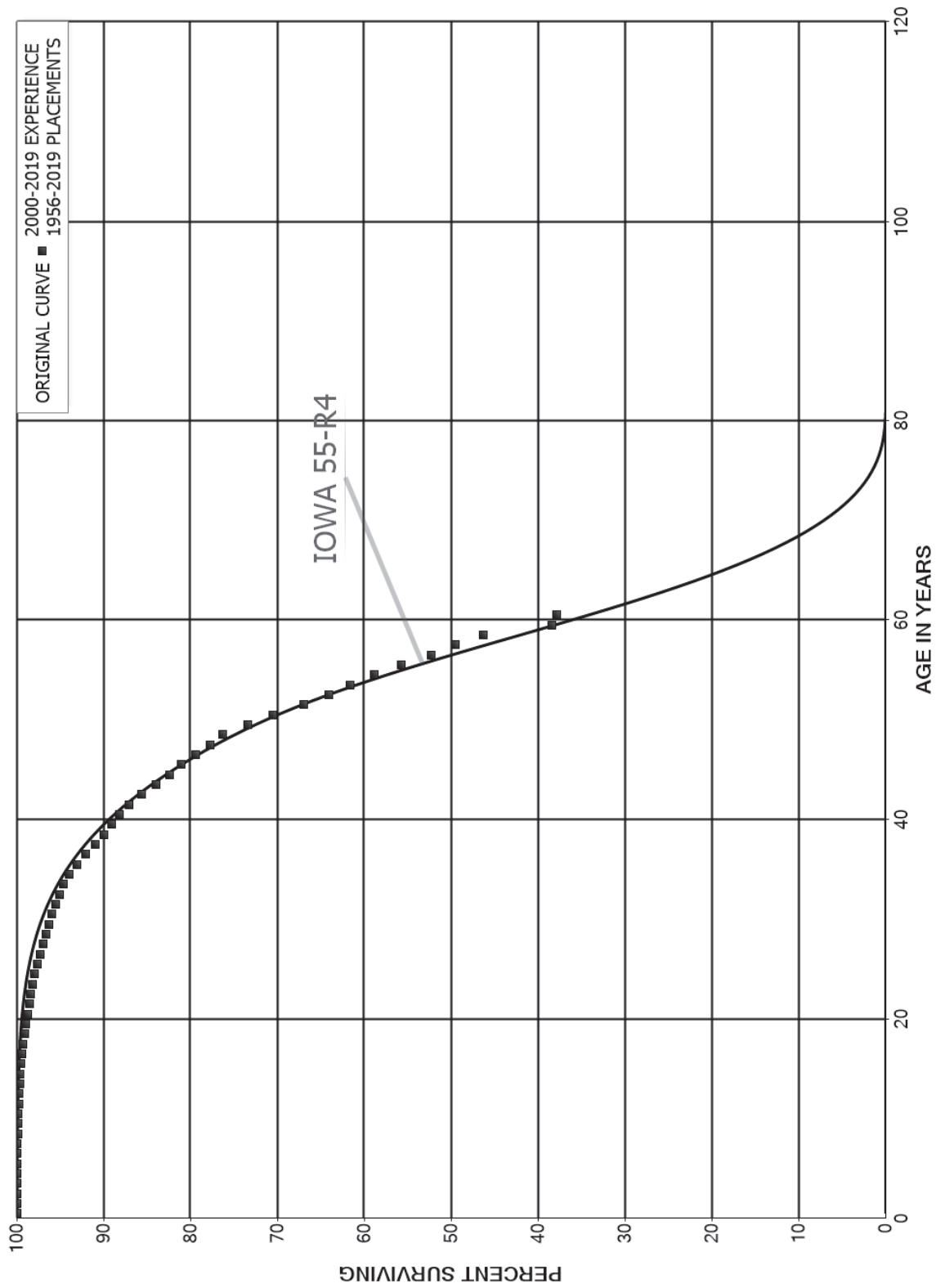
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1887-2019

EXPERIENCE BAND 1887-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	16,583,592	118,360	0.0071	0.9929	67.46
40.5	15,355,154	117,565	0.0077	0.9923	66.98
41.5	14,158,140	129,114	0.0091	0.9909	66.47
42.5	12,309,901	130,615	0.0106	0.9894	65.86
43.5	10,744,073	109,910	0.0102	0.9898	65.16
44.5	9,494,593	83,054	0.0087	0.9913	64.49
45.5	8,255,675	82,896	0.0100	0.9900	63.93
46.5	6,930,394	70,466	0.0102	0.9898	63.29
47.5	5,653,726	54,273	0.0096	0.9904	62.64
48.5	4,656,052	88,966	0.0191	0.9809	62.04
49.5	3,935,549	79,804	0.0203	0.9797	60.86
50.5	3,249,184	79,231	0.0244	0.9756	59.62
51.5	2,688,074	54,525	0.0203	0.9797	58.17
52.5	2,344,453	38,735	0.0165	0.9835	56.99
53.5	1,785,241	33,270	0.0186	0.9814	56.05
54.5	1,339,067	30,912	0.0231	0.9769	55.00
55.5	911,294	23,873	0.0262	0.9738	53.73
56.5	642,816	15,255	0.0237	0.9763	52.33
57.5	470,566	11,901	0.0253	0.9747	51.08
58.5	334,890	9,133	0.0273	0.9727	49.79
59.5	217,627	5,651	0.0260	0.9740	48.43
60.5	134,060	3,364	0.0251	0.9749	47.18
61.5	86,538	2,011	0.0232	0.9768	45.99
62.5	52,864	1,087	0.0206	0.9794	44.92
63.5	28,689	936	0.0326	0.9674	44.00
64.5	14,687	25	0.0017	0.9983	42.57
65.5	7,537	2	0.0002	0.9998	42.49
66.5	3,556	2	0.0005	0.9995	42.48
67.5	1,715		0.0000	1.0000	42.46
68.5					42.46

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



PORTLAND GENERAL ELECTRIC

ACCOUNT 369.03 SERVICES - UNDERGROUND

ORIGINAL LIFE TABLE

PLACEMENT BAND 1956-2019

EXPERIENCE BAND 2000-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	240,945,759		0.0000	1.0000	100.00
0.5	223,881,868	3,147	0.0000	1.0000	100.00
1.5	190,002,603	14,878	0.0001	0.9999	100.00
2.5	201,903,284	6,350	0.0000	1.0000	99.99
3.5	211,265,423	5,891	0.0000	1.0000	99.99
4.5	216,361,056	25,776	0.0001	0.9999	99.98
5.5	218,582,487	38,730	0.0002	0.9998	99.97
6.5	217,224,153	68,916	0.0003	0.9997	99.96
7.5	221,132,764	96,528	0.0004	0.9996	99.92
8.5	225,533,425	97,906	0.0004	0.9996	99.88
9.5	226,119,613	104,234	0.0005	0.9995	99.84
10.5	228,159,103	144,947	0.0006	0.9994	99.79
11.5	220,891,513	14,527	0.0001	0.9999	99.73
12.5	208,844,930	132,585	0.0006	0.9994	99.72
13.5	198,718,792	157,627	0.0008	0.9992	99.66
14.5	189,220,953	162,177	0.0009	0.9991	99.58
15.5	175,153,328	159,045	0.0009	0.9991	99.49
16.5	171,948,051	216,864	0.0013	0.9987	99.40
17.5	163,474,226	291,428	0.0018	0.9982	99.28
18.5	155,146,391	306,265	0.0020	0.9980	99.10
19.5	149,336,945	305,856	0.0020	0.9980	98.90
20.5	145,050,504	283,020	0.0020	0.9980	98.70
21.5	138,632,890	217,965	0.0016	0.9984	98.51
22.5	128,285,959	236,222	0.0018	0.9982	98.35
23.5	117,921,689	284,174	0.0024	0.9976	98.17
24.5	108,306,925	320,413	0.0030	0.9970	97.94
25.5	100,887,018	425,834	0.0042	0.9958	97.65
26.5	97,255,353	279,087	0.0029	0.9971	97.23
27.5	93,845,198	283,202	0.0030	0.9970	96.96
28.5	88,834,181	319,522	0.0036	0.9964	96.66
29.5	82,736,043	358,918	0.0043	0.9957	96.32
30.5	74,660,191	343,496	0.0046	0.9954	95.90
31.5	70,897,999	316,806	0.0045	0.9955	95.46
32.5	67,441,592	330,050	0.0049	0.9951	95.03
33.5	64,873,123	454,045	0.0070	0.9930	94.56
34.5	61,804,547	556,994	0.0090	0.9910	93.90
35.5	59,472,706	668,112	0.0112	0.9888	93.06
36.5	57,342,453	652,661	0.0114	0.9886	92.01
37.5	54,776,464	584,758	0.0107	0.9893	90.96
38.5	51,204,650	542,736	0.0106	0.9894	89.99

PORTLAND GENERAL ELECTRIC

ACCOUNT 369.03 SERVICES - UNDERGROUND

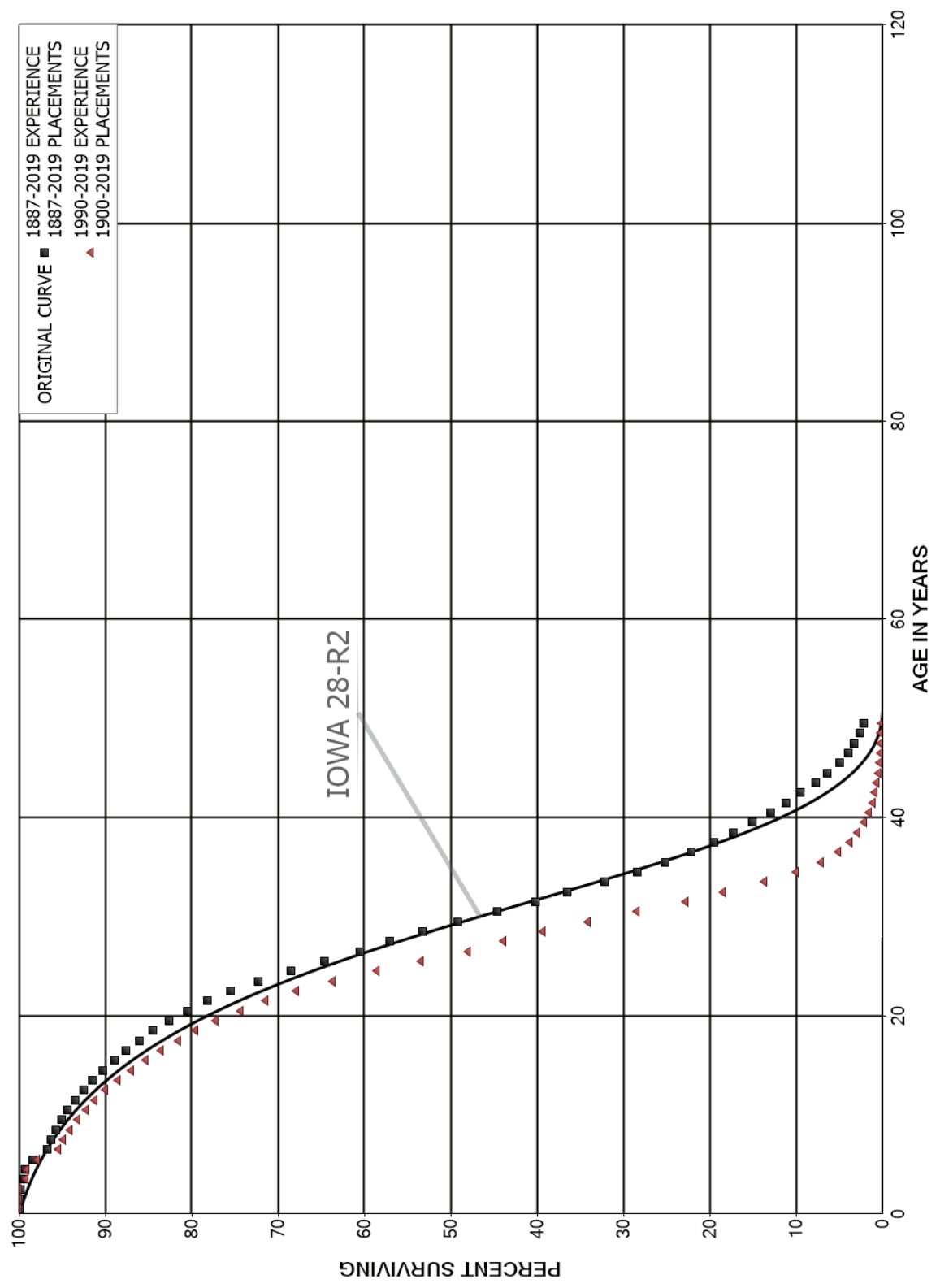
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1956-2019

EXPERIENCE BAND 2000-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	46,624,063	476,377	0.0102	0.9898	89.04
40.5	41,160,345	512,560	0.0125	0.9875	88.13
41.5	35,895,431	573,874	0.0160	0.9840	87.03
42.5	31,532,813	601,313	0.0191	0.9809	85.64
43.5	27,963,381	524,512	0.0188	0.9812	84.01
44.5	24,840,280	412,539	0.0166	0.9834	82.43
45.5	21,798,359	436,289	0.0200	0.9800	81.06
46.5	18,532,175	395,020	0.0213	0.9787	79.44
47.5	15,376,708	290,530	0.0189	0.9811	77.75
48.5	12,907,756	485,586	0.0376	0.9624	76.28
49.5	10,945,409	439,418	0.0401	0.9599	73.41
50.5	9,059,721	457,737	0.0505	0.9495	70.46
51.5	7,431,752	317,160	0.0427	0.9573	66.90
52.5	6,414,945	246,017	0.0384	0.9616	64.05
53.5	4,905,926	215,565	0.0439	0.9561	61.59
54.5	3,687,075	196,670	0.0533	0.9467	58.88
55.5	2,525,355	155,494	0.0616	0.9384	55.74
56.5	1,776,583	94,424	0.0531	0.9469	52.31
57.5	1,299,339	84,904	0.0653	0.9347	49.53
58.5	909,748	156,209	0.1717	0.8283	46.29
59.5	506,131	7,392	0.0146	0.9854	38.34
60.5	322,285		0.0000	1.0000	37.78
61.5	220,620	1,915	0.0087	0.9913	37.78
62.5	144,034		0.0000	1.0000	37.46
63.5					37.46

PORTLAND GENERAL ELECTRIC
ACCOUNT 370 METERS
ORIGINAL AND SMOOTH SURVIVOR CURVES



PORTLAND GENERAL ELECTRIC

ACCOUNT 370 METERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1887-2019

EXPERIENCE BAND 1887-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	93,055,375	14,363	0.0002	0.9998	100.00
0.5	92,159,839	35,765	0.0004	0.9996	99.98
1.5	88,284,378	51,302	0.0006	0.9994	99.95
2.5	88,369,618	427,693	0.0048	0.9952	99.89
3.5	81,289,935	113,288	0.0014	0.9986	99.40
4.5	78,964,188	683,162	0.0087	0.9913	99.27
5.5	77,667,394	1,291,233	0.0166	0.9834	98.41
6.5	73,725,506	347,548	0.0047	0.9953	96.77
7.5	65,098,857	382,279	0.0059	0.9941	96.31
8.5	61,789,391	406,292	0.0066	0.9934	95.75
9.5	58,571,061	471,802	0.0081	0.9919	95.12
10.5	55,867,363	478,320	0.0086	0.9914	94.35
11.5	46,931,233	499,056	0.0106	0.9894	93.55
12.5	44,284,235	516,756	0.0117	0.9883	92.55
13.5	42,325,400	551,554	0.0130	0.9870	91.47
14.5	40,032,891	578,723	0.0145	0.9855	90.28
15.5	37,736,055	592,474	0.0157	0.9843	88.97
16.5	34,633,616	605,959	0.0175	0.9825	87.58
17.5	32,238,255	595,913	0.0185	0.9815	86.04
18.5	29,631,663	633,544	0.0214	0.9786	84.45
19.5	27,635,030	723,056	0.0262	0.9738	82.65
20.5	25,978,548	734,153	0.0283	0.9717	80.49
21.5	23,453,391	825,001	0.0352	0.9648	78.21
22.5	22,243,436	938,357	0.0422	0.9578	75.46
23.5	20,127,423	1,048,961	0.0521	0.9479	72.28
24.5	18,358,475	1,031,004	0.0562	0.9438	68.51
25.5	16,587,099	1,053,493	0.0635	0.9365	64.66
26.5	15,432,968	891,218	0.0577	0.9423	60.56
27.5	13,772,293	906,995	0.0659	0.9341	57.06
28.5	11,616,778	909,567	0.0783	0.9217	53.30
29.5	9,719,291	901,338	0.0927	0.9073	49.13
30.5	7,810,891	767,285	0.0982	0.9018	44.57
31.5	6,921,219	643,625	0.0930	0.9070	40.19
32.5	6,274,180	732,346	0.1167	0.8833	36.46
33.5	5,454,683	636,557	0.1167	0.8833	32.20
34.5	4,712,885	541,356	0.1149	0.8851	28.44
35.5	4,128,711	487,828	0.1182	0.8818	25.18
36.5	3,640,882	435,010	0.1195	0.8805	22.20
37.5	3,205,872	379,199	0.1183	0.8817	19.55
38.5	2,825,469	353,293	0.1250	0.8750	17.24

PORTLAND GENERAL ELECTRIC

ACCOUNT 370 METERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1887-2019			EXPERIENCE BAND 1887-2019			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	2,472,177	356,791	0.1443	0.8557	15.08	
40.5	2,114,631	288,372	0.1364	0.8636	12.90	
41.5	1,812,818	271,533	0.1498	0.8502	11.14	
42.5	1,541,285	283,399	0.1839	0.8161	9.48	
43.5	1,252,788	220,279	0.1758	0.8242	7.73	
44.5	1,014,850	218,611	0.2154	0.7846	6.37	
45.5	790,576	156,787	0.1983	0.8017	5.00	
46.5	625,934	119,097	0.1903	0.8097	4.01	
47.5	502,648	94,320	0.1876	0.8124	3.25	
48.5	408,328	77,266	0.1892	0.8108	2.64	
49.5	331,063	74,595	0.2253	0.7747	2.14	
50.5	254,885	47,593	0.1867	0.8133	1.66	
51.5	184,502	46,392	0.2514	0.7486	1.35	
52.5	120,541	39,684	0.3292	0.6708	1.01	
53.5	78,556	27,080	0.3447	0.6553	0.68	
54.5	51,477	13,847	0.2690	0.7310	0.44	
55.5	37,630	12,241	0.3253	0.6747	0.32	
56.5	25,389	7,544	0.2971	0.7029	0.22	
57.5	17,845	5,642	0.3162	0.6838	0.15	
58.5	12,203	3,020	0.2475	0.7525	0.11	
59.5	9,183	1,937	0.2109	0.7891	0.08	
60.5	7,246	930	0.1283	0.8717	0.06	
61.5	6,316	1,399	0.2214	0.7786	0.05	
62.5	4,918	181	0.0368	0.9632	0.04	
63.5	4,737	367	0.0776	0.9224	0.04	
64.5	4,369	1,122	0.2567	0.7433	0.04	
65.5	1,161	543	0.4680	0.5320	0.03	
66.5	618	430	0.6959	0.3041	0.01	
67.5					0.00	

PORTLAND GENERAL ELECTRIC

ACCOUNT 370 METERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1900-2019

EXPERIENCE BAND 1990-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	58,821,638	7,015	0.0001	0.9999	100.00
0.5	59,636,497	19,310	0.0003	0.9997	99.99
1.5	57,099,349	31,452	0.0006	0.9994	99.96
2.5	58,518,957	404,429	0.0069	0.9931	99.90
3.5	52,379,183	85,156	0.0016	0.9984	99.21
4.5	51,275,710	650,511	0.0127	0.9873	99.05
5.5	51,156,218	1,253,385	0.0245	0.9755	97.79
6.5	48,145,369	303,235	0.0063	0.9937	95.40
7.5	41,481,430	334,620	0.0081	0.9919	94.80
8.5	39,770,215	351,809	0.0088	0.9912	94.03
9.5	38,507,133	413,230	0.0107	0.9893	93.20
10.5	37,690,838	413,679	0.0110	0.9890	92.20
11.5	30,895,235	430,936	0.0139	0.9861	91.19
12.5	28,889,318	445,791	0.0154	0.9846	89.92
13.5	27,014,739	464,494	0.0172	0.9828	88.53
14.5	25,298,440	489,152	0.0193	0.9807	87.01
15.5	23,524,552	494,042	0.0210	0.9790	85.32
16.5	21,103,821	501,567	0.0238	0.9762	83.53
17.5	19,316,826	488,355	0.0253	0.9747	81.55
18.5	17,301,509	509,851	0.0295	0.9705	79.48
19.5	16,645,663	604,857	0.0363	0.9637	77.14
20.5	15,667,290	610,957	0.0390	0.9610	74.34
21.5	13,731,678	695,708	0.0507	0.9493	71.44
22.5	13,059,161	807,324	0.0618	0.9382	67.82
23.5	11,104,730	890,679	0.0802	0.9198	63.63
24.5	9,921,455	870,717	0.0878	0.9122	58.52
25.5	8,766,003	883,708	0.1008	0.8992	53.39
26.5	8,122,994	713,489	0.0878	0.9122	48.01
27.5	6,967,021	722,162	0.1037	0.8963	43.79
28.5	5,323,244	708,586	0.1331	0.8669	39.25
29.5	4,357,218	715,812	0.1643	0.8357	34.03
30.5	2,915,283	580,948	0.1993	0.8007	28.44
31.5	2,405,889	459,551	0.1910	0.8090	22.77
32.5	2,095,840	546,162	0.2606	0.7394	18.42
33.5	1,626,063	438,183	0.2695	0.7305	13.62
34.5	1,226,523	352,127	0.2871	0.7129	9.95
35.5	968,841	272,431	0.2812	0.7188	7.09
36.5	825,722	219,951	0.2664	0.7336	5.10
37.5	682,145	172,245	0.2525	0.7475	3.74
38.5	598,072	149,736	0.2504	0.7496	2.80

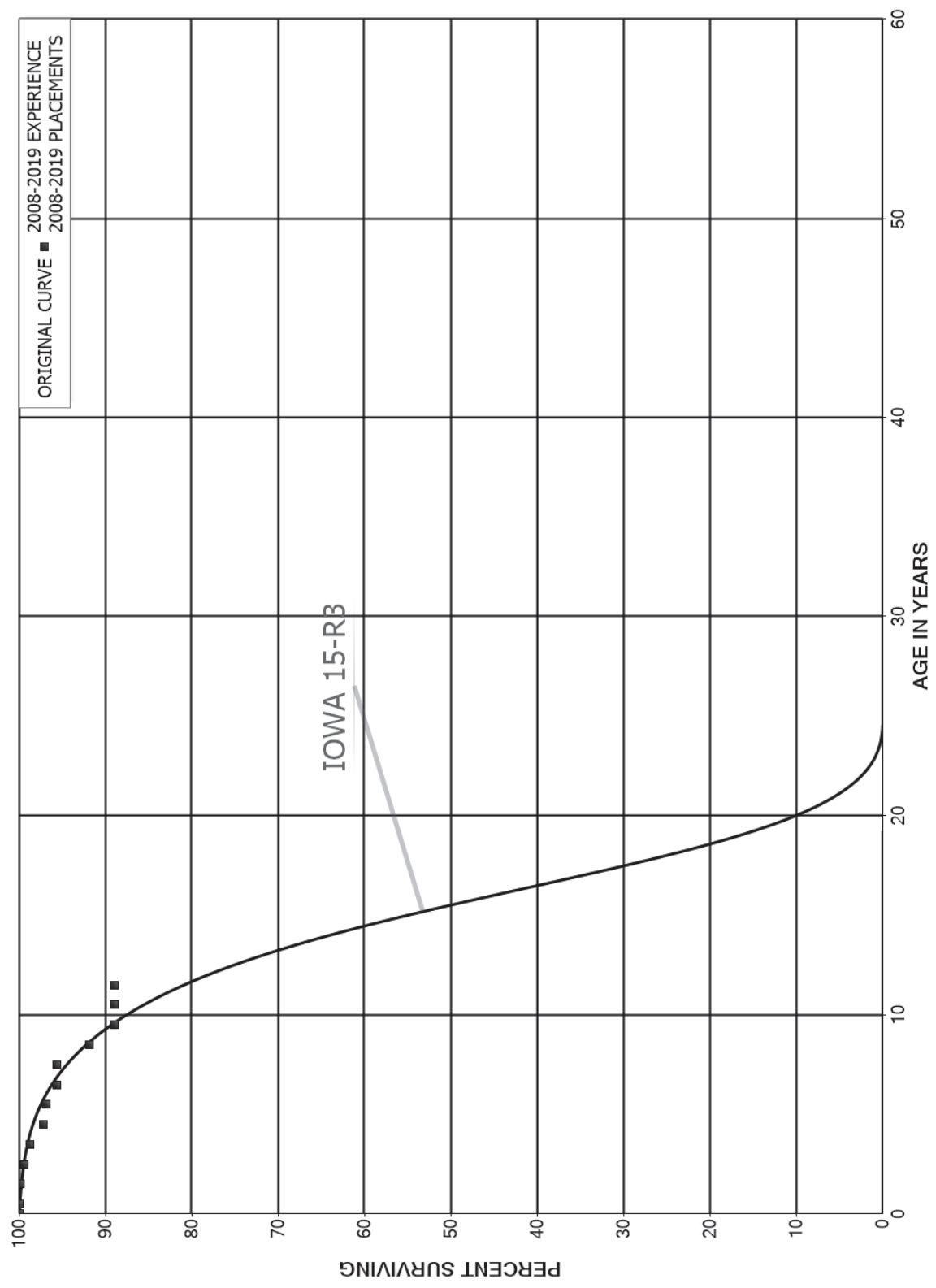
PORTLAND GENERAL ELECTRIC

ACCOUNT 370 METERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2019			EXPERIENCE BAND 1990-2019		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	611,501	183,205	0.2996	0.7004	2.10
40.5	477,419	115,251	0.2414	0.7586	1.47
41.5	515,921	122,380	0.2372	0.7628	1.11
42.5	529,066	151,854	0.2870	0.7130	0.85
43.5	430,723	112,485	0.2612	0.7388	0.61
44.5	330,241	117,797	0.3567	0.6433	0.45
45.5	227,372	72,185	0.3175	0.6825	0.29
46.5	150,208	37,457	0.2494	0.7506	0.20
47.5	114,630	17,512	0.1528	0.8472	0.15
48.5	116,425	17,629	0.1514	0.8486	0.12
49.5	107,885	27,178	0.2519	0.7481	0.11
50.5	89,436	13,130	0.1468	0.8532	0.08
51.5	58,209	17,677	0.3037	0.6963	0.07
52.5	27,084	13,085	0.4831	0.5169	0.05
53.5	14,200	6,982	0.4917	0.5083	0.02
54.5	7,761	104	0.0133	0.9867	0.01
55.5	8,087	1,837	0.2271	0.7729	0.01
56.5	6,251		0.0000	1.0000	0.01
57.5	6,251		0.0000	1.0000	0.01
58.5	6,251		0.0000	1.0000	0.01
59.5	6,251		0.0000	1.0000	0.01
60.5	6,251		0.0000	1.0000	0.01
61.5	6,251	1,333	0.2132	0.7868	0.01
62.5	4,918	181	0.0368	0.9632	0.01
63.5	4,737	367	0.0776	0.9224	0.01
64.5	4,369	1,122	0.2567	0.7433	0.01
65.5	1,161	543	0.4680	0.5320	0.00
66.5	618	430	0.6959	0.3041	0.00
67.5					0.00

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



PORTLAND GENERAL ELECTRIC

ACCOUNT 370.01 METERS - AMI

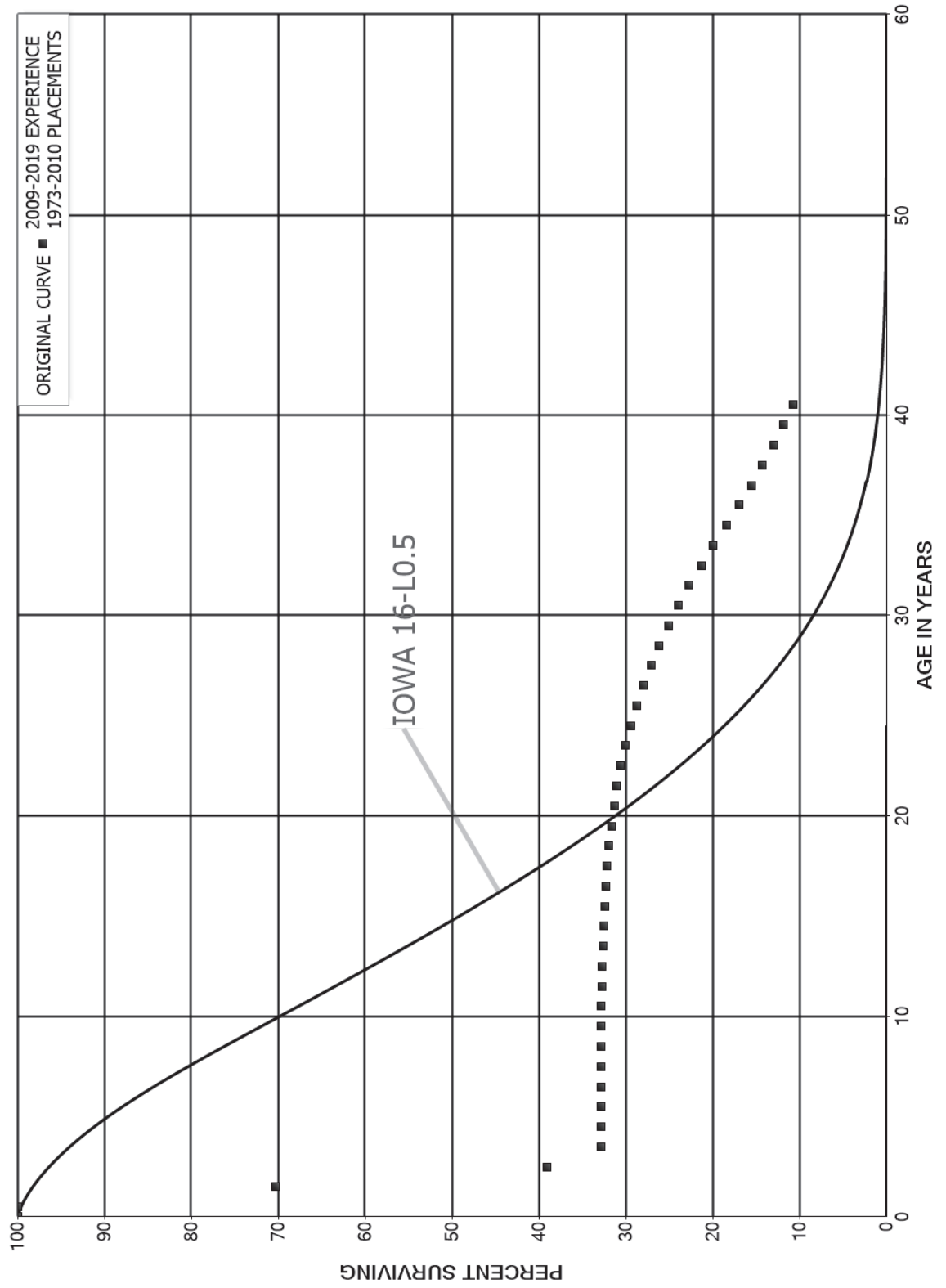
ORIGINAL LIFE TABLE

PLACEMENT BAND 2008-2019

EXPERIENCE BAND 2008-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	181,648,638	7,234	0.0000	1.0000	100.00
0.5	160,815,774	269,467	0.0017	0.9983	100.00
1.5	144,538,618	612,325	0.0042	0.9958	99.83
2.5	139,312,086	1,021,744	0.0073	0.9927	99.41
3.5	133,560,366	2,058,447	0.0154	0.9846	98.68
4.5	122,401,645	375,390	0.0031	0.9969	97.16
5.5	112,570,151	1,501,350	0.0133	0.9867	96.86
6.5	105,913,301		0.0000	1.0000	95.57
7.5	104,454,614	4,044,591	0.0387	0.9613	95.57
8.5	99,200,891	3,097,861	0.0312	0.9688	91.87
9.5	1,376,217		0.0000	1.0000	89.00
10.5	1,376,217		0.0000	1.0000	89.00
11.5					89.00

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



PORTLAND GENERAL ELECTRIC

ACCOUNT 370.02 METERS - RETAINED

ORIGINAL LIFE TABLE

PLACEMENT BAND 1973-2010

EXPERIENCE BAND 2009-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,379,769		0.0000	1.0000	100.00
0.5	1,768,296	524,770	0.2968	0.7032	100.00
1.5	2,376,309	1,055,000	0.4440	0.5560	70.32
2.5	3,069,937	487,990	0.1590	0.8410	39.10
3.5	3,470,130	656	0.0002	0.9998	32.89
4.5	3,768,819	793	0.0002	0.9998	32.88
5.5	3,923,871	546	0.0001	0.9999	32.87
6.5	4,248,958	1,177	0.0003	0.9997	32.87
7.5	4,527,525	1,236	0.0003	0.9997	32.86
8.5	4,972,019	3,536	0.0007	0.9993	32.85
9.5	4,064,012	3,613	0.0009	0.9991	32.83
10.5	3,897,337	4,132	0.0011	0.9989	32.80
11.5	3,749,609	6,041	0.0016	0.9984	32.76
12.5	3,670,696	8,777	0.0024	0.9976	32.71
13.5	3,102,620	8,540	0.0028	0.9972	32.63
14.5	2,500,861	8,955	0.0036	0.9964	32.54
15.5	2,329,783	9,853	0.0042	0.9958	32.43
16.5	2,372,489	11,524	0.0049	0.9951	32.29
17.5	2,217,362	15,910	0.0072	0.9928	32.13
18.5	2,074,988	16,121	0.0078	0.9922	31.90
19.5	1,744,515	17,791	0.0102	0.9898	31.65
20.5	1,681,938	15,957	0.0095	0.9905	31.33
21.5	1,589,630	22,701	0.0143	0.9857	31.03
22.5	1,389,863	25,429	0.0183	0.9817	30.59
23.5	1,268,625	25,554	0.0201	0.9799	30.03
24.5	1,190,639	29,280	0.0246	0.9754	29.43
25.5	1,079,249	28,898	0.0268	0.9732	28.70
26.5	1,044,884	32,662	0.0313	0.9687	27.93
27.5	922,964	31,104	0.0337	0.9663	27.06
28.5	846,719	34,916	0.0412	0.9588	26.15
29.5	780,531	33,438	0.0428	0.9572	25.07
30.5	747,307	40,705	0.0545	0.9455	24.00
31.5	662,683	39,788	0.0600	0.9400	22.69
32.5	566,557	35,803	0.0632	0.9368	21.33
33.5	508,459	41,489	0.0816	0.9184	19.98
34.5	431,983	32,804	0.0759	0.9241	18.35
35.5	366,467	31,824	0.0868	0.9132	16.96
36.5	307,699	24,135	0.0784	0.9216	15.48
37.5	230,635	21,167	0.0918	0.9082	14.27
38.5	167,977	14,501	0.0863	0.9137	12.96

PORTLAND GENERAL ELECTRIC

ACCOUNT 370.02 METERS - RETAINED

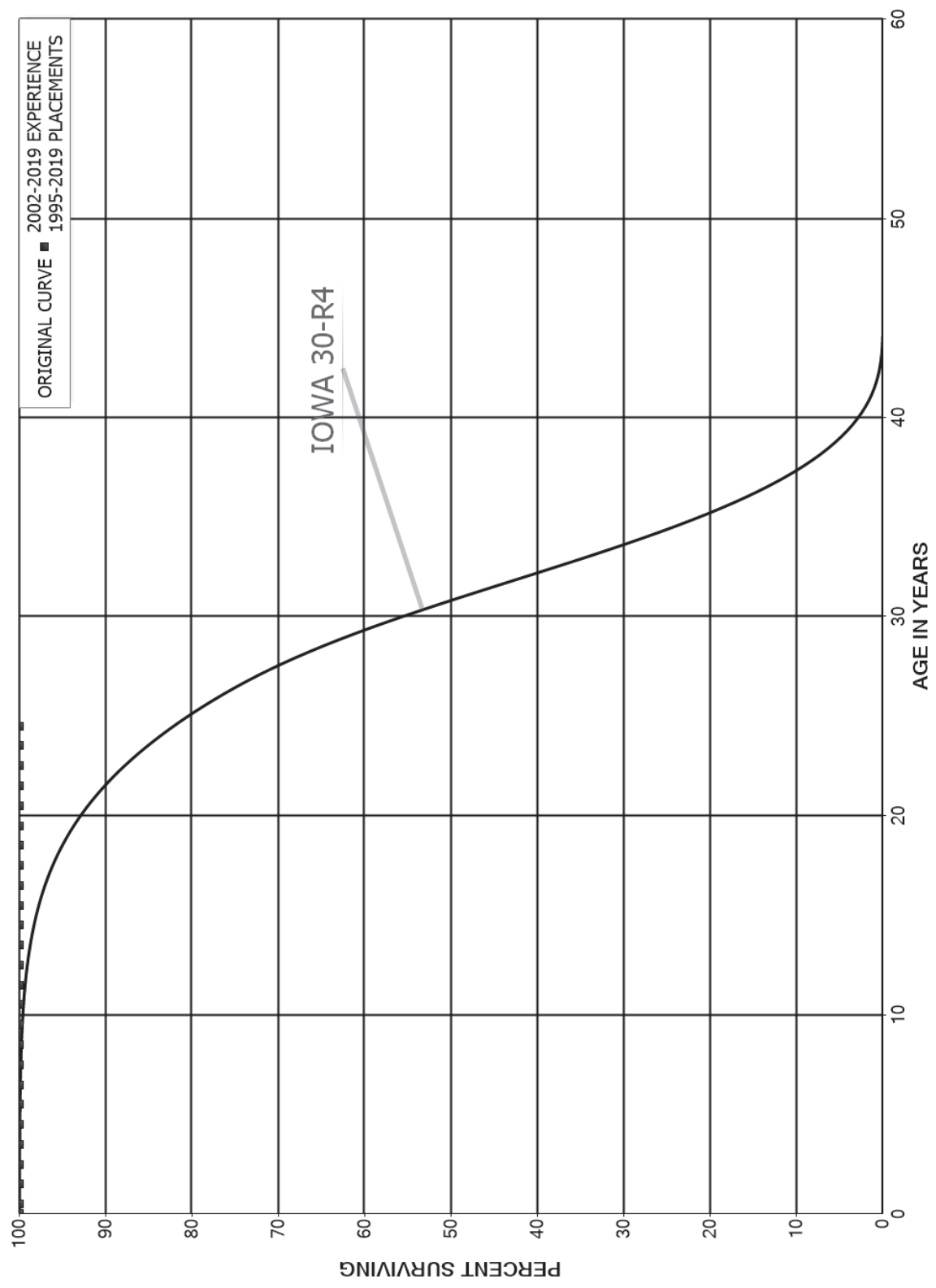
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1973-2010

EXPERIENCE BAND 2009-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	106,154	9,640	0.0908	0.9092	11.84
40.5	56,786	2,891	0.0509	0.9491	10.77
41.5	15,360	883	0.0575	0.9425	10.22
42.5	7,731		0.0000	1.0000	9.63
43.5	7,374		0.0000	1.0000	9.63
44.5	3,843		0.0000	1.0000	9.63
45.5	1,068		0.0000	1.0000	9.63
46.5					9.63

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



PORTLAND GENERAL ELECTRIC

ACCOUNT 371 INSTALLATIONS ON CUSTOMERS' PREMISES

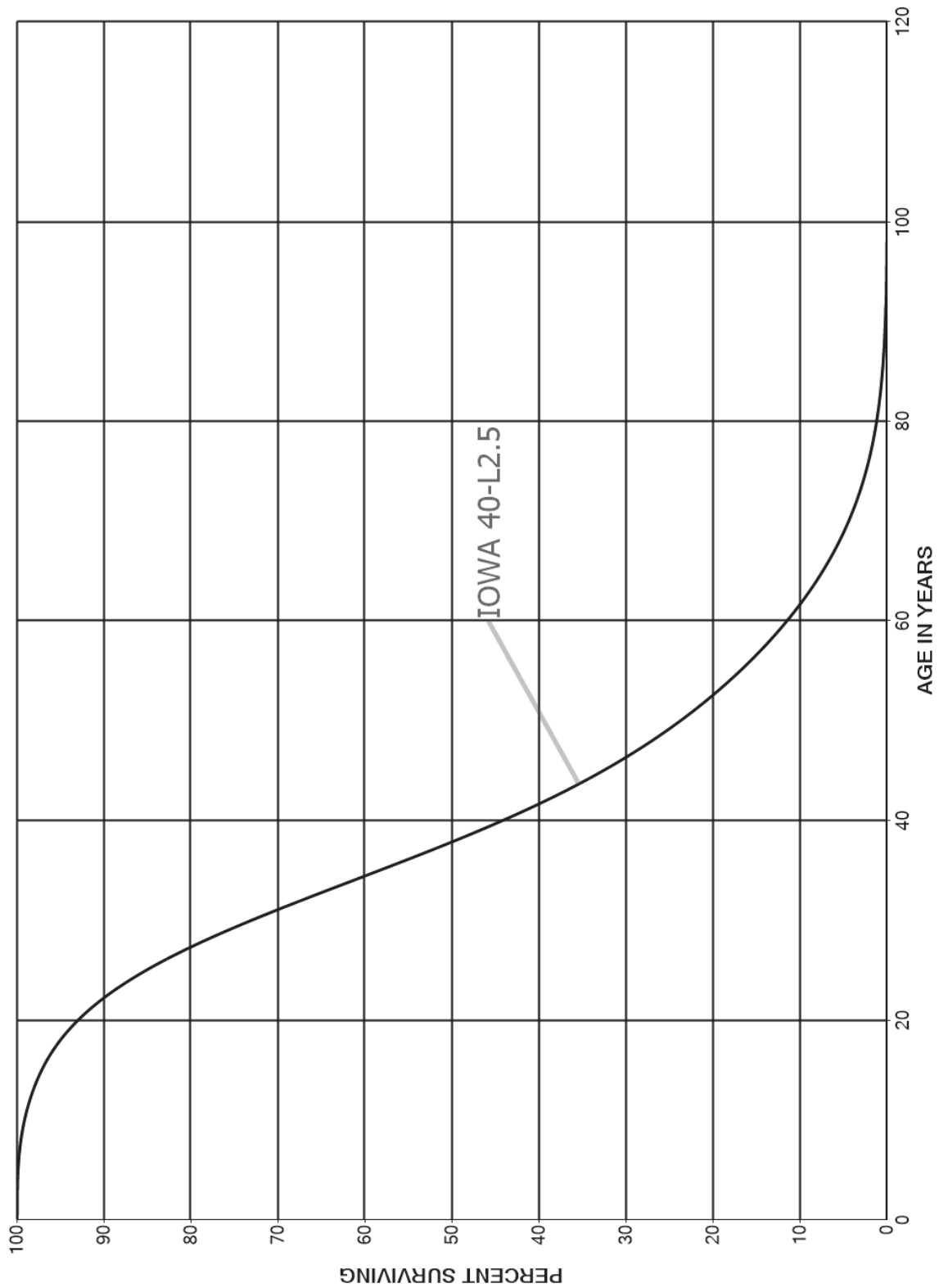
ORIGINAL LIFE TABLE

PLACEMENT BAND 1995-2019

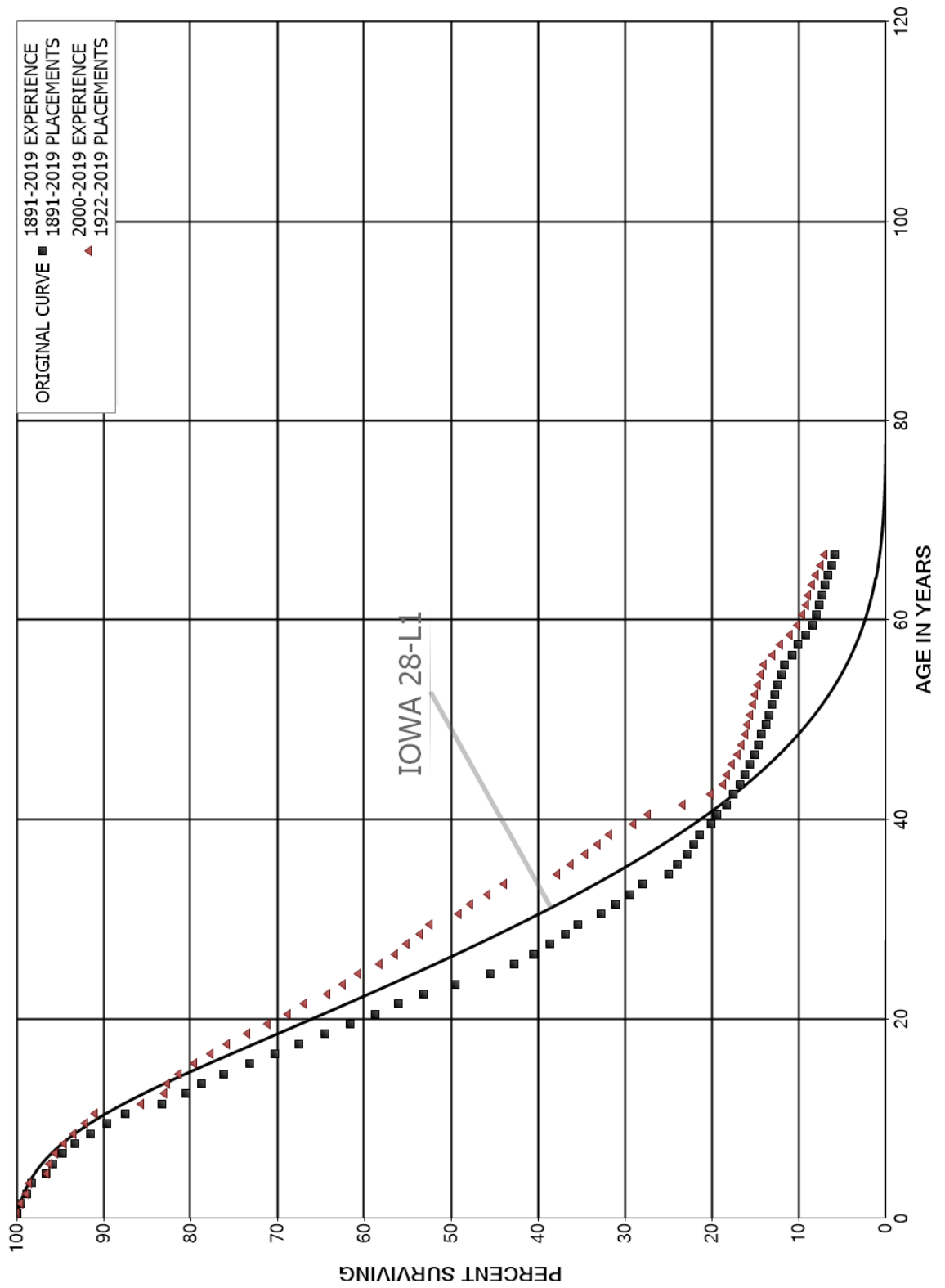
EXPERIENCE BAND 2002-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,602,004		0.0000	1.0000	100.00
0.5	228,425		0.0000	1.0000	100.00
1.5	228,425		0.0000	1.0000	100.00
2.5	228,425		0.0000	1.0000	100.00
3.5	228,425		0.0000	1.0000	100.00
4.5	228,942		0.0000	1.0000	100.00
5.5	243,747		0.0000	1.0000	100.00
6.5	376,133		0.0000	1.0000	100.00
7.5	376,133		0.0000	1.0000	100.00
8.5	376,133		0.0000	1.0000	100.00
9.5	376,133		0.0000	1.0000	100.00
10.5	376,133		0.0000	1.0000	100.00
11.5	376,133		0.0000	1.0000	100.00
12.5	376,133		0.0000	1.0000	100.00
13.5	376,133		0.0000	1.0000	100.00
14.5	376,133		0.0000	1.0000	100.00
15.5	376,133		0.0000	1.0000	100.00
16.5	376,133		0.0000	1.0000	100.00
17.5	147,709		0.0000	1.0000	100.00
18.5	147,709		0.0000	1.0000	100.00
19.5	147,709		0.0000	1.0000	100.00
20.5	147,709		0.0000	1.0000	100.00
21.5	147,709		0.0000	1.0000	100.00
22.5	147,191		0.0000	1.0000	100.00
23.5	132,386		0.0000	1.0000	100.00
24.5					100.00

PORTLAND GENERAL ELECTRIC
 ACCOUNT 373.01 CIRCUITS - OTHER
 SMOOTH SURVIVOR CURVE



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



PORTLAND GENERAL ELECTRIC

ACCOUNT 373.02 FIXTURES, ORNAMENTAL POSTS AND DEVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1891-2019

EXPERIENCE BAND 1891-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	104,340,947	48,549	0.0005	0.9995	100.00
0.5	90,006,581	398,257	0.0044	0.9956	99.95
1.5	82,085,901	580,334	0.0071	0.9929	99.51
2.5	77,821,156	434,669	0.0056	0.9944	98.81
3.5	72,487,469	1,219,003	0.0168	0.9832	98.26
4.5	54,196,005	429,738	0.0079	0.9921	96.60
5.5	49,024,672	549,896	0.0112	0.9888	95.84
6.5	42,798,704	682,675	0.0160	0.9840	94.76
7.5	41,290,463	764,655	0.0185	0.9815	93.25
8.5	39,945,225	851,004	0.0213	0.9787	91.52
9.5	38,562,619	894,292	0.0232	0.9768	89.57
10.5	37,171,202	1,775,614	0.0478	0.9522	87.50
11.5	34,571,429	1,161,059	0.0336	0.9664	83.32
12.5	32,139,441	699,717	0.0218	0.9782	80.52
13.5	30,353,432	1,002,045	0.0330	0.9670	78.77
14.5	28,365,098	1,112,879	0.0392	0.9608	76.17
15.5	26,037,043	1,016,669	0.0390	0.9610	73.18
16.5	24,674,688	974,877	0.0395	0.9605	70.32
17.5	23,699,812	1,074,830	0.0454	0.9546	67.54
18.5	22,104,021	980,062	0.0443	0.9557	64.48
19.5	20,255,639	964,163	0.0476	0.9524	61.62
20.5	18,585,654	837,553	0.0451	0.9549	58.69
21.5	16,921,565	861,909	0.0509	0.9491	56.04
22.5	14,936,657	1,048,269	0.0702	0.9298	53.19
23.5	12,905,179	1,018,005	0.0789	0.9211	49.45
24.5	11,094,678	689,509	0.0621	0.9379	45.55
25.5	9,699,823	509,228	0.0525	0.9475	42.72
26.5	8,740,081	395,358	0.0452	0.9548	40.48
27.5	7,903,655	364,751	0.0461	0.9539	38.65
28.5	7,024,388	288,018	0.0410	0.9590	36.86
29.5	6,394,032	475,685	0.0744	0.9256	35.35
30.5	5,290,294	264,521	0.0500	0.9500	32.72
31.5	4,505,077	246,710	0.0548	0.9452	31.09
32.5	3,867,514	183,641	0.0475	0.9525	29.38
33.5	3,472,018	375,828	0.1082	0.8918	27.99
34.5	2,997,014	117,371	0.0392	0.9608	24.96
35.5	2,639,672	124,962	0.0473	0.9527	23.98
36.5	2,381,260	83,617	0.0351	0.9649	22.85
37.5	2,088,069	58,363	0.0280	0.9720	22.04
38.5	1,778,651	109,036	0.0613	0.9387	21.43

PORTLAND GENERAL ELECTRIC

ACCOUNT 373.02 FIXTURES, ORNAMENTAL POSTS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1891-2019			EXPERIENCE BAND 1891-2019			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	1,539,086	52,875	0.0344	0.9656	20.11	
40.5	1,352,966	78,594	0.0581	0.9419	19.42	
41.5	1,175,900	54,234	0.0461	0.9539	18.30	
42.5	1,086,956	43,440	0.0400	0.9600	17.45	
43.5	1,020,328	32,073	0.0314	0.9686	16.75	
44.5	962,884	33,497	0.0348	0.9652	16.23	
45.5	929,387	33,003	0.0355	0.9645	15.66	
46.5	896,384	26,033	0.0290	0.9710	15.11	
47.5	810,125	20,481	0.0253	0.9747	14.67	
48.5	670,633	27,015	0.0403	0.9597	14.30	
49.5	643,618	15,413	0.0239	0.9761	13.72	
50.5	628,205	16,025	0.0255	0.9745	13.39	
51.5	612,180	13,859	0.0226	0.9774	13.05	
52.5	598,322	17,303	0.0289	0.9711	12.76	
53.5	581,018	19,924	0.0343	0.9657	12.39	
54.5	561,095	14,964	0.0267	0.9733	11.96	
55.5	546,131	40,895	0.0749	0.9251	11.64	
56.5	505,236	35,441	0.0701	0.9299	10.77	
57.5	466,591	39,671	0.0850	0.9150	10.02	
58.5	420,846	34,534	0.0821	0.9179	9.16	
59.5	374,425	21,619	0.0577	0.9423	8.41	
60.5	340,244	14,582	0.0429	0.9571	7.93	
61.5	314,760	11,039	0.0351	0.9649	7.59	
62.5	242,145	10,320	0.0426	0.9574	7.32	
63.5	165,821	9,428	0.0569	0.9431	7.01	
64.5	126,713	8,343	0.0658	0.9342	6.61	
65.5	104,592	6,646	0.0635	0.9365	6.17	
66.5	88,082	4,991	0.0567	0.9433	5.78	
67.5	72,643	2,650	0.0365	0.9635	5.45	
68.5	61,404	3,869	0.0630	0.9370	5.26	
69.5	50,151	1,360	0.0271	0.9729	4.92	
70.5	40,919	3,377	0.0825	0.9175	4.79	
71.5	31,088	4,631	0.1490	0.8510	4.40	
72.5	24,097	1,157	0.0480	0.9520	3.74	
73.5	21,448	4,433	0.2067	0.7933	3.56	
74.5	15,152	336	0.0221	0.9779	2.83	
75.5	10,554	375	0.0355	0.9645	2.76	
76.5	9,319	152	0.0164	0.9836	2.66	
77.5	8,466	151	0.0178	0.9822	2.62	
78.5	2,515	13	0.0052	0.9948	2.57	

PORTLAND GENERAL ELECTRIC

ACCOUNT 373.02 FIXTURES, ORNAMENTAL POSTS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1891-2019			EXPERIENCE BAND 1891-2019			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	2,092	15	0.0074	0.9926	2.56	
80.5	1,661	60	0.0362	0.9638	2.54	
81.5	1,098	67	0.0614	0.9386	2.45	
82.5	848		0.0000	1.0000	2.30	
83.5	812		0.0000	1.0000	2.30	
84.5	739		0.0000	1.0000	2.30	
85.5	689	12	0.0167	0.9833	2.30	
86.5	622		0.0000	1.0000	2.26	
87.5	559		0.0000	1.0000	2.26	
88.5	478	110	0.2311	0.7689	2.26	
89.5	367	42	0.1137	0.8863	1.74	
90.5	326	79	0.2423	0.7577	1.54	
91.5	247		0.0000	1.0000	1.17	
92.5	247		0.0000	1.0000	1.17	
93.5	247		0.0000	1.0000	1.17	
94.5	247		0.0000	1.0000	1.17	
95.5	107		0.0000	1.0000	1.17	
96.5					1.17	

PORTLAND GENERAL ELECTRIC

ACCOUNT 373.02 FIXTURES, ORNAMENTAL POSTS AND DEVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1922-2019

EXPERIENCE BAND 2000-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	72,276,868	6,370	0.0001	0.9999	100.00
0.5	58,895,651	274,331	0.0047	0.9953	99.99
1.5	52,166,862	369,911	0.0071	0.9929	99.53
2.5	49,464,799	175,929	0.0036	0.9964	98.82
3.5	45,677,030	929,374	0.0203	0.9797	98.47
4.5	28,825,184	94,865	0.0033	0.9967	96.46
5.5	24,929,235	171,353	0.0069	0.9931	96.15
6.5	19,681,059	206,909	0.0105	0.9895	95.49
7.5	19,239,835	230,322	0.0120	0.9880	94.48
8.5	19,135,124	254,035	0.0133	0.9867	93.35
9.5	19,071,144	238,213	0.0125	0.9875	92.11
10.5	19,216,689	1,138,172	0.0592	0.9408	90.96
11.5	18,023,550	563,848	0.0313	0.9687	85.57
12.5	16,770,044	54,492	0.0032	0.9968	82.90
13.5	16,016,588	252,853	0.0158	0.9842	82.63
14.5	15,273,717	339,613	0.0222	0.9778	81.32
15.5	14,141,458	347,165	0.0245	0.9755	79.51
16.5	13,729,523	321,678	0.0234	0.9766	77.56
17.5	13,981,851	434,847	0.0311	0.9689	75.75
18.5	13,607,640	438,514	0.0322	0.9678	73.39
19.5	12,784,769	421,347	0.0330	0.9670	71.02
20.5	12,057,923	328,650	0.0273	0.9727	68.68
21.5	11,407,709	441,845	0.0387	0.9613	66.81
22.5	10,052,008	286,286	0.0285	0.9715	64.22
23.5	8,893,116	260,052	0.0292	0.9708	62.40
24.5	7,917,430	312,476	0.0395	0.9605	60.57
25.5	6,943,955	211,136	0.0304	0.9696	58.18
26.5	6,312,754	154,494	0.0245	0.9755	56.41
27.5	5,734,585	157,224	0.0274	0.9726	55.03
28.5	5,070,463	103,773	0.0205	0.9795	53.52
29.5	4,625,690	299,179	0.0647	0.9353	52.43
30.5	3,698,457	102,648	0.0278	0.9722	49.04
31.5	3,075,113	123,416	0.0401	0.9599	47.67
32.5	2,560,843	107,002	0.0418	0.9582	45.76
33.5	2,241,986	312,225	0.1393	0.8607	43.85
34.5	1,830,586	73,940	0.0404	0.9596	37.74
35.5	1,516,675	73,329	0.0483	0.9517	36.22
36.5	1,309,895	54,146	0.0413	0.9587	34.47
37.5	1,051,634	40,630	0.0386	0.9614	33.04
38.5	770,196	67,003	0.0870	0.9130	31.77

PORTLAND GENERAL ELECTRIC

ACCOUNT 373.02 FIXTURES, ORNAMENTAL POSTS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1922-2019			EXPERIENCE BAND 2000-2019		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	593,860	35,764	0.0602	0.9398	29.00
40.5	449,595	65,348	0.1453	0.8547	27.26
41.5	308,289	42,376	0.1375	0.8625	23.29
42.5	427,554	30,322	0.0709	0.9291	20.09
43.5	640,547	16,690	0.0261	0.9739	18.67
44.5	666,197	21,865	0.0328	0.9672	18.18
45.5	675,200	23,608	0.0350	0.9650	17.58
46.5	674,124	19,575	0.0290	0.9710	16.97
47.5	620,335	14,353	0.0231	0.9769	16.48
48.5	507,949	9,816	0.0193	0.9807	16.10
49.5	517,071	7,689	0.0149	0.9851	15.78
50.5	529,582	11,111	0.0210	0.9790	15.55
51.5	534,420	8,879	0.0166	0.9834	15.22
52.5	531,490	11,760	0.0221	0.9779	14.97
53.5	523,670	12,993	0.0248	0.9752	14.64
54.5	514,687	12,513	0.0243	0.9757	14.28
55.5	514,186	36,192	0.0704	0.9296	13.93
56.5	479,472	33,976	0.0709	0.9291	12.95
57.5	443,890	38,604	0.0870	0.9130	12.03
58.5	415,617	33,052	0.0795	0.9205	10.98
59.5	371,478	21,619	0.0582	0.9418	10.11
60.5	338,008	14,582	0.0431	0.9569	9.52
61.5	313,229	11,039	0.0352	0.9648	9.11
62.5	241,001	10,320	0.0428	0.9572	8.79
63.5	164,791	9,428	0.0572	0.9428	8.41
64.5	125,839	8,343	0.0663	0.9337	7.93
65.5	103,781	6,646	0.0640	0.9360	7.41
66.5	87,362	4,991	0.0571	0.9429	6.93
67.5	72,046	2,650	0.0368	0.9632	6.54
68.5	60,915	3,869	0.0635	0.9365	6.30
69.5	49,662	1,360	0.0274	0.9726	5.90
70.5	40,430	3,377	0.0835	0.9165	5.73
71.5	30,598	4,631	0.1514	0.8486	5.26
72.5	23,619	1,157	0.0490	0.9510	4.46
73.5	20,970	4,433	0.2114	0.7886	4.24
74.5	14,674	336	0.0229	0.9771	3.34
75.5	10,357	375	0.0362	0.9638	3.27
76.5	9,271	152	0.0164	0.9836	3.15
77.5	8,466	151	0.0178	0.9822	3.10
78.5	2,515	13	0.0052	0.9948	3.04

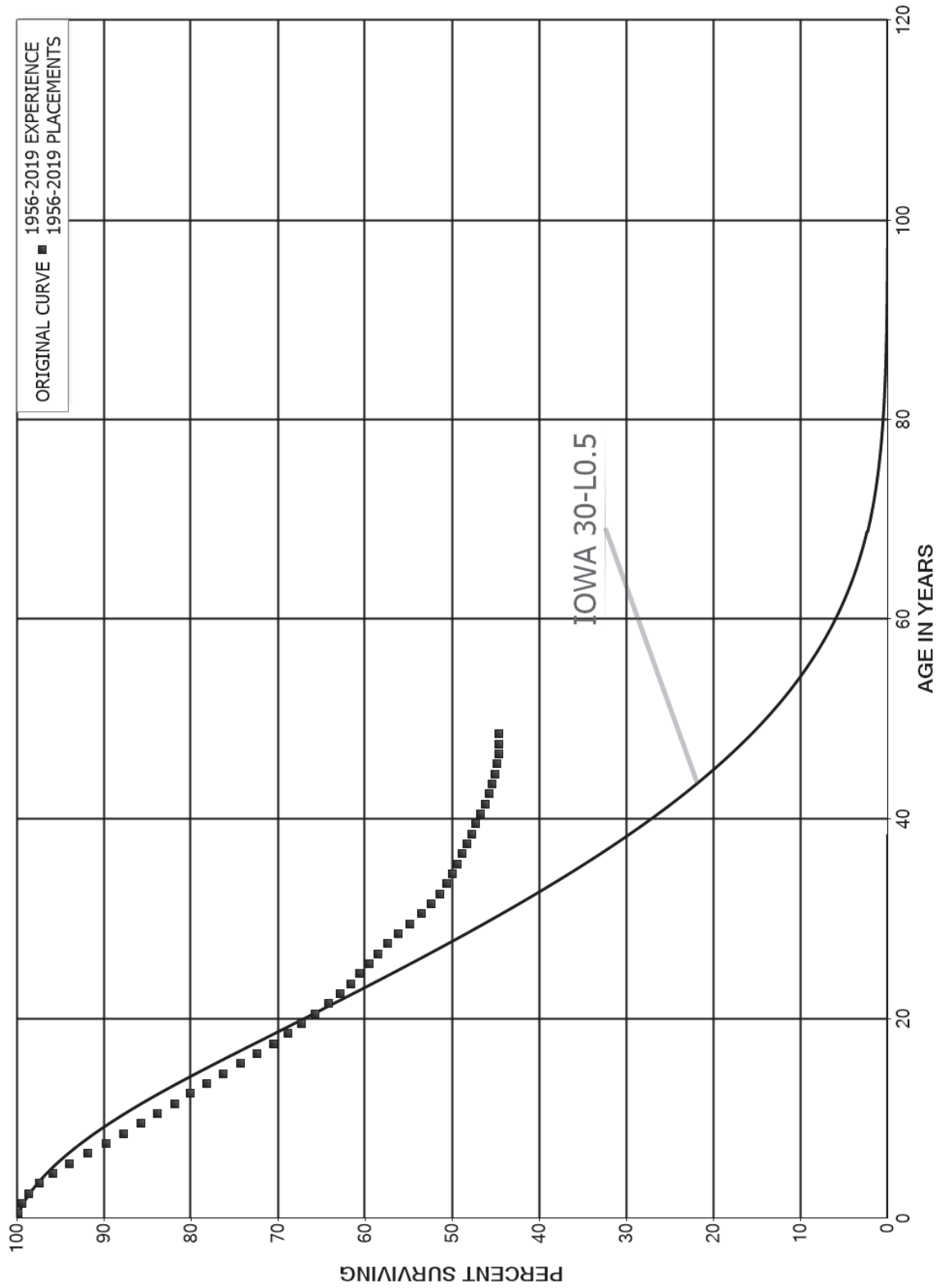
PORTLAND GENERAL ELECTRIC

ACCOUNT 373.02 FIXTURES, ORNAMENTAL POSTS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1922-2019			EXPERIENCE BAND 2000-2019			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	2,092	15	0.0074	0.9926	3.03	
80.5	1,661	60	0.0362	0.9638	3.01	
81.5	1,098	67	0.0614	0.9386	2.90	
82.5	848		0.0000	1.0000	2.72	
83.5	812		0.0000	1.0000	2.72	
84.5	739		0.0000	1.0000	2.72	
85.5	689	12	0.0167	0.9833	2.72	
86.5	622		0.0000	1.0000	2.67	
87.5	559		0.0000	1.0000	2.67	
88.5	478	110	0.2311	0.7689	2.67	
89.5	367	42	0.1137	0.8863	2.06	
90.5	326	79	0.2423	0.7577	1.82	
91.5	247		0.0000	1.0000	1.38	
92.5	247		0.0000	1.0000	1.38	
93.5	247		0.0000	1.0000	1.38	
94.5	247		0.0000	1.0000	1.38	
95.5	107		0.0000	1.0000	1.38	
96.5					1.38	

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



PORTLAND GENERAL ELECTRIC

ACCOUNT 373.07 SENTINEL LIGHTING EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1956-2019

EXPERIENCE BAND 1956-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	13,621,757	18,381	0.0013	0.9987	100.00
0.5	13,603,376	64,328	0.0047	0.9953	99.87
1.5	13,539,048	112,819	0.0083	0.9917	99.39
2.5	13,426,206	161,746	0.0120	0.9880	98.56
3.5	13,264,456	204,130	0.0154	0.9846	97.38
4.5	13,056,631	269,652	0.0207	0.9793	95.88
5.5	12,782,579	286,141	0.0224	0.9776	93.90
6.5	12,496,438	286,802	0.0230	0.9770	91.80
7.5	12,209,636	272,186	0.0223	0.9777	89.69
8.5	11,744,365	260,850	0.0222	0.9778	87.69
9.5	11,293,869	257,325	0.0228	0.9772	85.74
10.5	10,835,919	245,608	0.0227	0.9773	83.79
11.5	10,257,839	233,317	0.0227	0.9773	81.89
12.5	9,570,540	223,688	0.0234	0.9766	80.03
13.5	8,954,642	219,335	0.0245	0.9755	78.16
14.5	8,360,462	212,680	0.0254	0.9746	76.24
15.5	7,679,241	198,596	0.0259	0.9741	74.30
16.5	7,330,426	186,186	0.0254	0.9746	72.38
17.5	6,833,640	166,667	0.0244	0.9756	70.54
18.5	6,333,208	143,601	0.0227	0.9773	68.82
19.5	5,892,078	134,431	0.0228	0.9772	67.26
20.5	5,473,191	126,295	0.0231	0.9769	65.73
21.5	5,024,828	104,994	0.0209	0.9791	64.21
22.5	4,540,460	90,838	0.0200	0.9800	62.87
23.5	4,069,783	62,622	0.0154	0.9846	61.61
24.5	3,684,217	67,136	0.0182	0.9818	60.66
25.5	3,352,092	60,359	0.0180	0.9820	59.56
26.5	3,123,925	57,018	0.0183	0.9817	58.49
27.5	2,905,748	63,615	0.0219	0.9781	57.42
28.5	2,657,583	61,896	0.0233	0.9767	56.16
29.5	2,414,068	57,255	0.0237	0.9763	54.85
30.5	2,159,279	46,726	0.0216	0.9784	53.55
31.5	1,892,912	35,194	0.0186	0.9814	52.39
32.5	1,692,386	25,498	0.0151	0.9849	51.42
33.5	1,574,771	20,348	0.0129	0.9871	50.64
34.5	1,436,369	16,679	0.0116	0.9884	49.99
35.5	1,307,151	14,613	0.0112	0.9888	49.41
36.5	1,222,074	13,148	0.0108	0.9892	48.86
37.5	1,018,133	11,832	0.0116	0.9884	48.33
38.5	826,979	8,650	0.0105	0.9895	47.77

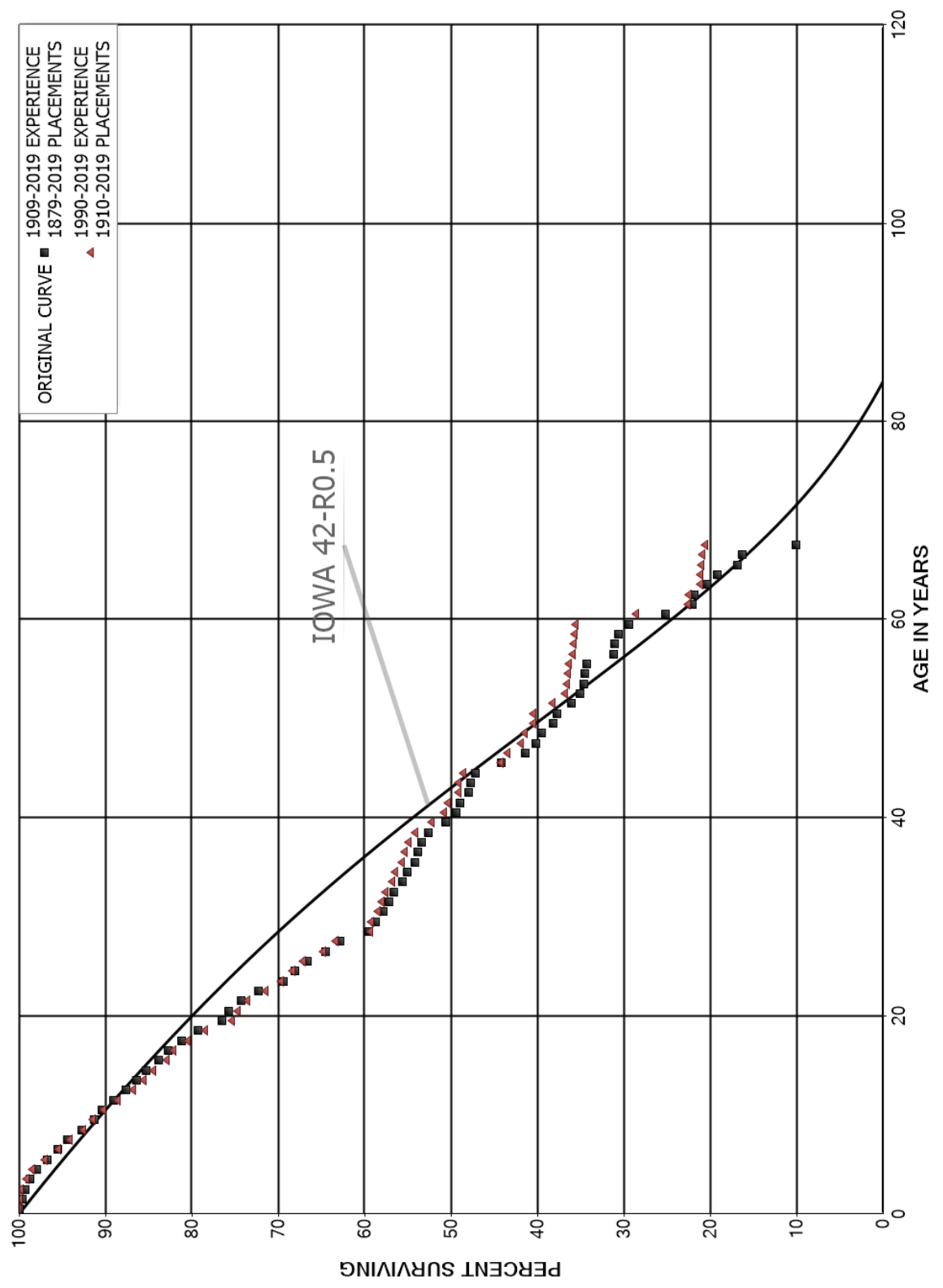
PORTLAND GENERAL ELECTRIC

ACCOUNT 373.07 SENTINEL LIGHTING EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1956-2019			EXPERIENCE BAND 1956-2019			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	692,854	8,663	0.0125	0.9875	47.27	
40.5	572,473	5,912	0.0103	0.9897	46.68	
41.5	471,975	4,926	0.0104	0.9896	46.20	
42.5	399,194	3,145	0.0079	0.9921	45.71	
43.5	338,421	2,053	0.0061	0.9939	45.35	
44.5	280,778	1,351	0.0048	0.9952	45.08	
45.5	237,035	1,248	0.0053	0.9947	44.86	
46.5	198,584	147	0.0007	0.9993	44.63	
47.5	172,211	79	0.0005	0.9995	44.59	
48.5	141,130		0.0000	1.0000	44.57	
49.5	111,097		0.0000	1.0000	44.57	
50.5	85,153		0.0000	1.0000	44.57	
51.5	65,827		0.0000	1.0000	44.57	
52.5	50,431		0.0000	1.0000	44.57	
53.5	34,219		0.0000	1.0000	44.57	
54.5	21,176		0.0000	1.0000	44.57	
55.5	9,962		0.0000	1.0000	44.57	
56.5					44.57	

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



PORTLAND GENERAL ELECTRIC

ACCOUNT 390 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1879-2019

EXPERIENCE BAND 1909-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	151,751,430	118,548	0.0008	0.9992	100.00
0.5	148,909,762	510,674	0.0034	0.9966	99.92
1.5	134,735,361	382,507	0.0028	0.9972	99.58
2.5	130,903,066	796,389	0.0061	0.9939	99.30
3.5	122,947,959	904,556	0.0074	0.9926	98.69
4.5	107,329,010	1,391,432	0.0130	0.9870	97.97
5.5	96,928,331	1,181,370	0.0122	0.9878	96.70
6.5	68,617,485	772,500	0.0113	0.9887	95.52
7.5	64,520,834	1,175,569	0.0182	0.9818	94.44
8.5	58,271,284	870,056	0.0149	0.9851	92.72
9.5	56,981,552	620,247	0.0109	0.9891	91.34
10.5	55,692,585	775,310	0.0139	0.9861	90.34
11.5	53,896,728	922,324	0.0171	0.9829	89.09
12.5	52,199,130	719,285	0.0138	0.9862	87.56
13.5	51,294,147	644,010	0.0126	0.9874	86.35
14.5	50,229,439	861,250	0.0171	0.9829	85.27
15.5	49,066,102	660,355	0.0135	0.9865	83.81
16.5	47,763,315	862,684	0.0181	0.9819	82.68
17.5	46,506,102	1,072,343	0.0231	0.9769	81.19
18.5	44,892,698	1,604,453	0.0357	0.9643	79.31
19.5	42,620,743	427,110	0.0100	0.9900	76.48
20.5	42,004,196	765,965	0.0182	0.9818	75.71
21.5	36,074,032	997,384	0.0276	0.9724	74.33
22.5	30,525,158	1,222,444	0.0400	0.9600	72.28
23.5	29,083,541	554,314	0.0191	0.9809	69.38
24.5	22,210,704	475,667	0.0214	0.9786	68.06
25.5	21,311,993	663,077	0.0311	0.9689	66.60
26.5	20,346,402	535,440	0.0263	0.9737	64.53
27.5	19,138,141	1,011,045	0.0528	0.9472	62.83
28.5	17,991,967	226,417	0.0126	0.9874	59.51
29.5	17,398,515	278,080	0.0160	0.9840	58.76
30.5	16,982,360	189,371	0.0112	0.9888	57.83
31.5	16,657,481	153,462	0.0092	0.9908	57.18
32.5	16,499,858	288,574	0.0175	0.9825	56.65
33.5	16,129,283	178,460	0.0111	0.9889	55.66
34.5	15,819,853	245,534	0.0155	0.9845	55.05
35.5	15,528,690	94,267	0.0061	0.9939	54.19
36.5	15,378,727	138,001	0.0090	0.9910	53.86
37.5	9,983,426	151,417	0.0152	0.9848	53.38
38.5	7,599,261	285,751	0.0376	0.9624	52.57

PORTLAND GENERAL ELECTRIC

ACCOUNT 390 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1879-2019

EXPERIENCE BAND 1909-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	6,839,529	168,834	0.0247	0.9753	50.59
40.5	6,512,615	57,481	0.0088	0.9912	49.34
41.5	5,372,721	110,606	0.0206	0.9794	48.91
42.5	4,263,218	17,811	0.0042	0.9958	47.90
43.5	4,097,464	42,390	0.0103	0.9897	47.70
44.5	3,903,631	248,813	0.0637	0.9363	47.21
45.5	3,360,015	211,184	0.0629	0.9371	44.20
46.5	3,065,988	92,807	0.0303	0.9697	41.42
47.5	2,965,659	48,779	0.0164	0.9836	40.17
48.5	2,916,052	102,349	0.0351	0.9649	39.51
49.5	2,804,731	30,146	0.0107	0.9893	38.12
50.5	2,773,637	118,115	0.0426	0.9574	37.71
51.5	2,650,724	75,467	0.0285	0.9715	36.11
52.5	2,575,257	31,929	0.0124	0.9876	35.08
53.5	2,541,801	8,893	0.0035	0.9965	34.64
54.5	2,526,540	17,519	0.0069	0.9931	34.52
55.5	2,488,066	223,960	0.0900	0.9100	34.28
56.5	2,264,106	12,994	0.0057	0.9943	31.20
57.5	1,886,577	26,200	0.0139	0.9861	31.02
58.5	1,860,355	72,291	0.0389	0.9611	30.59
59.5	1,785,594	254,614	0.1426	0.8574	29.40
60.5	1,447,335	182,161	0.1259	0.8741	25.21
61.5	1,260,603	11,696	0.0093	0.9907	22.03
62.5	1,248,775	84,851	0.0679	0.9321	21.83
63.5	1,163,728	66,125	0.0568	0.9432	20.35
64.5	590,124	73,868	0.1252	0.8748	19.19
65.5	516,257	15,155	0.0294	0.9706	16.79
66.5	500,727	193,007	0.3855	0.6145	16.29
67.5	307,432	347	0.0011	0.9989	10.01
68.5	244,524	62	0.0003	0.9997	10.00
69.5	244,461	290	0.0012	0.9988	10.00
70.5	243,081	321	0.0013	0.9987	9.99
71.5	242,760		0.0000	1.0000	9.97
72.5	236,362	62,100	0.2627	0.7373	9.97
73.5	160,226	1,115	0.0070	0.9930	7.35
74.5	159,111	83	0.0005	0.9995	7.30
75.5	159,028	2,072	0.0130	0.9870	7.30
76.5	156,956	1,176	0.0075	0.9925	7.20
77.5	155,780	1,757	0.0113	0.9887	7.15
78.5	152,591		0.0000	1.0000	7.07

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

PLACEMENT BAND 1879-2019			EXPERIENCE BAND 1909-2019			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	152,591	9	0.0001	0.9999	7.07	
80.5	152,582	265	0.0017	0.9983	7.07	
81.5	152,316		0.0000	1.0000	7.06	
82.5	152,316	719	0.0047	0.9953	7.06	
83.5	151,598		0.0000	1.0000	7.02	
84.5	151,598	1,411	0.0093	0.9907	7.02	
85.5	150,187		0.0000	1.0000	6.96	
86.5	150,187		0.0000	1.0000	6.96	
87.5	150,177	359	0.0024	0.9976	6.96	
88.5	149,817	366	0.0024	0.9976	6.94	
89.5	149,451	1,429	0.0096	0.9904	6.92	
90.5	148,022	175	0.0012	0.9988	6.86	
91.5	147,847		0.0000	1.0000	6.85	
92.5	147,847	14,236	0.0963	0.9037	6.85	
93.5	133,611		0.0000	1.0000	6.19	
94.5	133,611		0.0000	1.0000	6.19	
95.5	133,611		0.0000	1.0000	6.19	
96.5	133,611		0.0000	1.0000	6.19	
97.5	133,611		0.0000	1.0000	6.19	
98.5	133,611		0.0000	1.0000	6.19	
99.5	133,611	58,765	0.4398	0.5602	6.19	
100.5	74,846		0.0000	1.0000	3.47	
101.5	74,846		0.0000	1.0000	3.47	
102.5	74,846	65,798	0.8791	0.1209	3.47	
103.5	9,048		0.0000	1.0000	0.42	
104.5	9,048		0.0000	1.0000	0.42	
105.5	9,048		0.0000	1.0000	0.42	
106.5	9,048	7,468	0.8254	0.1746	0.42	
107.5	1,579		0.0000	1.0000	0.07	
108.5	1,579		0.0000	1.0000	0.07	
109.5					0.07	

PORTLAND GENERAL ELECTRIC

ACCOUNT 390 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1910-2019

EXPERIENCE BAND 1990-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	117,939,114	13,174	0.0001	0.9999	100.00
0.5	116,340,239	216,998	0.0019	0.9981	99.99
1.5	102,989,714	104,939	0.0010	0.9990	99.80
2.5	99,713,990	624,766	0.0063	0.9937	99.70
3.5	92,228,557	596,473	0.0065	0.9935	99.08
4.5	77,567,261	1,216,656	0.0157	0.9843	98.44
5.5	67,584,765	1,051,240	0.0156	0.9844	96.89
6.5	39,580,871	552,397	0.0140	0.9860	95.38
7.5	41,713,756	686,668	0.0165	0.9835	94.05
8.5	39,192,124	458,328	0.0117	0.9883	92.50
9.5	38,937,985	512,207	0.0132	0.9868	91.42
10.5	38,169,096	702,942	0.0184	0.9816	90.22
11.5	37,840,249	777,560	0.0205	0.9795	88.56
12.5	37,598,874	512,371	0.0136	0.9864	86.74
13.5	38,125,217	502,033	0.0132	0.9868	85.56
14.5	37,398,262	710,640	0.0190	0.9810	84.43
15.5	41,299,519	383,104	0.0093	0.9907	82.83
16.5	40,433,718	803,496	0.0199	0.9801	82.06
17.5	39,306,631	992,455	0.0252	0.9748	80.43
18.5	37,847,602	1,492,289	0.0394	0.9606	78.40
19.5	35,876,136	352,566	0.0098	0.9902	75.31
20.5	35,367,089	516,471	0.0146	0.9854	74.57
21.5	29,747,842	845,866	0.0284	0.9716	73.48
22.5	24,360,040	620,127	0.0255	0.9745	71.39
23.5	23,537,613	433,627	0.0184	0.9816	69.57
24.5	16,870,722	310,807	0.0184	0.9816	68.29
25.5	16,271,330	563,941	0.0347	0.9653	67.03
26.5	15,481,484	341,518	0.0221	0.9779	64.71
27.5	14,988,562	943,752	0.0630	0.9370	63.28
28.5	13,943,371	29,582	0.0021	0.9979	59.30
29.5	13,612,945	179,394	0.0132	0.9868	59.17
30.5	13,407,664	97,436	0.0073	0.9927	58.39
31.5	13,220,625	110,825	0.0084	0.9916	57.97
32.5	13,180,144	162,564	0.0123	0.9877	57.48
33.5	12,965,161	92,226	0.0071	0.9929	56.77
34.5	14,016,856	197,094	0.0141	0.9859	56.37
35.5	13,775,724	75,776	0.0055	0.9945	55.57
36.5	13,649,454	115,244	0.0084	0.9916	55.27
37.5	8,281,534	115,592	0.0140	0.9860	54.80
38.5	6,002,660	206,945	0.0345	0.9655	54.04

PORTLAND GENERAL ELECTRIC

ACCOUNT 390 STRUCTURES AND IMPROVEMENTS

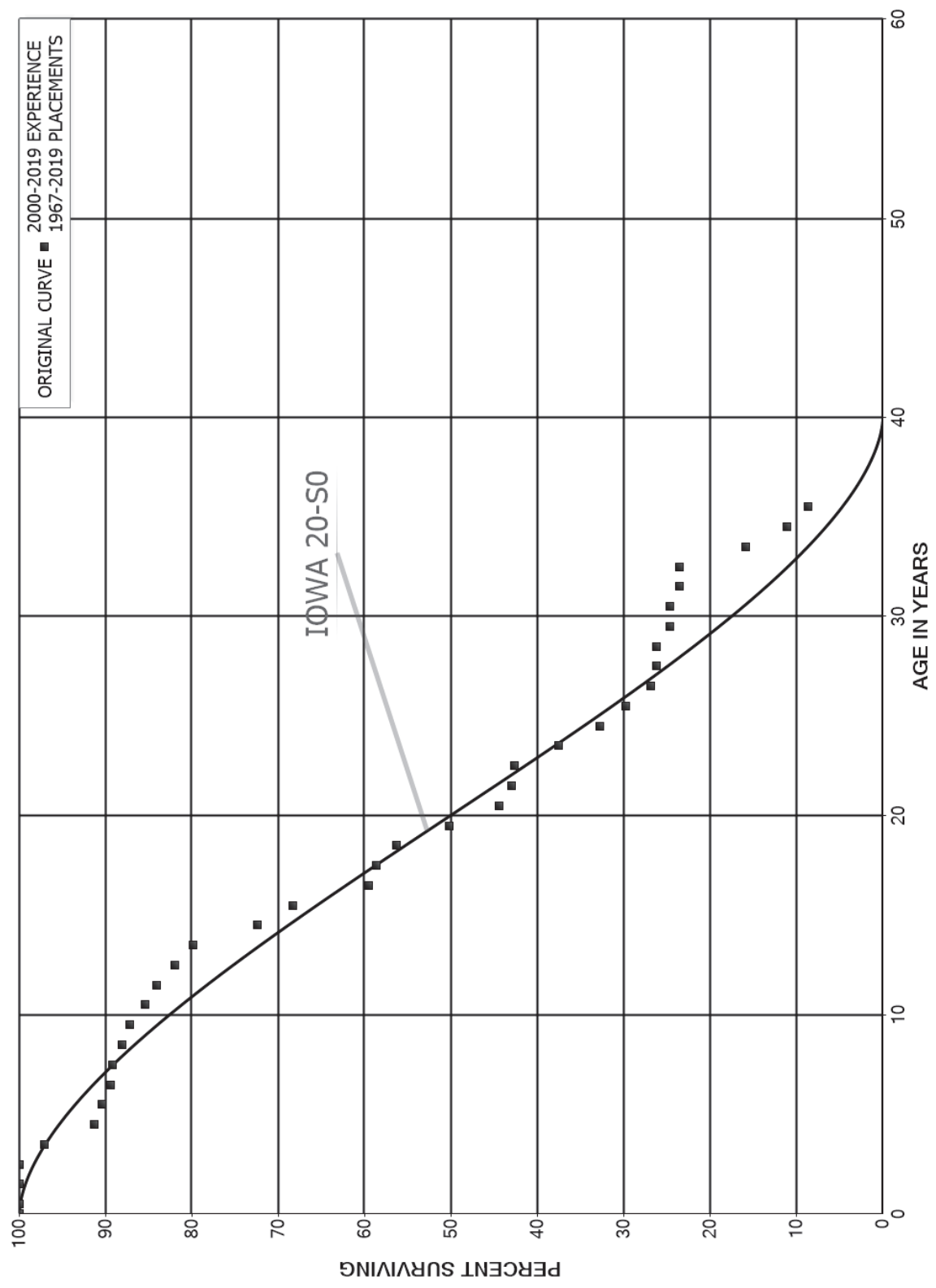
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1910-2019			EXPERIENCE BAND 1990-2019		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	5,322,636	147,438	0.0277	0.9723	52.17
40.5	5,021,543	48,445	0.0096	0.9904	50.73
41.5	3,898,122	87,050	0.0223	0.9777	50.24
42.5	2,821,016	4,642	0.0016	0.9984	49.12
43.5	2,686,590	27,213	0.0101	0.9899	49.04
44.5	2,508,270	225,547	0.0899	0.9101	48.54
45.5	1,988,356	34,819	0.0175	0.9825	44.17
46.5	1,872,959	66,182	0.0353	0.9647	43.40
47.5	1,799,500	20,701	0.0115	0.9885	41.87
48.5	1,779,635	40,311	0.0227	0.9773	41.39
49.5	1,730,549	3,145	0.0018	0.9982	40.45
50.5	1,727,897	93,559	0.0541	0.9459	40.38
51.5	1,629,630	63,009	0.0387	0.9613	38.19
52.5	1,568,314	9,804	0.0063	0.9937	36.71
53.5	1,556,996	1,869	0.0012	0.9988	36.48
54.5	1,548,886	7,450	0.0048	0.9952	36.44
55.5	1,520,481	17,222	0.0113	0.9887	36.26
56.5	1,503,279	5,654	0.0038	0.9962	35.85
57.5	1,133,101	1,788	0.0016	0.9984	35.72
58.5	1,131,374	3,713	0.0033	0.9967	35.66
59.5	1,126,308	222,749	0.1978	0.8022	35.54
60.5	821,007	173,309	0.2111	0.7889	28.52
61.5	645,173	3,425	0.0053	0.9947	22.50
62.5	641,616	37,973	0.0592	0.9408	22.38
63.5	603,610		0.0000	1.0000	21.05
64.5	96,840	667	0.0069	0.9931	21.05
65.5	96,205	120	0.0012	0.9988	20.91
66.5	96,898	1,752	0.0181	0.9819	20.88
67.5	94,858	347	0.0037	0.9963	20.50
68.5	31,950	62	0.0019	0.9981	20.43
69.5	31,888	252	0.0079	0.9921	20.39
70.5	30,545	321	0.0105	0.9895	20.23
71.5	30,225		0.0000	1.0000	20.02
72.5	23,826		0.0000	1.0000	20.02
73.5	9,824	977	0.0995	0.9005	20.02
74.5	8,846	83	0.0094	0.9906	18.02
75.5	9,497	2,072	0.2181	0.7819	17.86
76.5	147,909	1,176	0.0080	0.9920	13.96
77.5	146,732	1,757	0.0120	0.9880	13.85
78.5	143,543		0.0000	1.0000	13.68

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

PLACEMENT BAND 1910-2019			EXPERIENCE BAND 1990-2019			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	145,123	9	0.0001	0.9999	13.68	
80.5	145,113	265	0.0018	0.9982	13.68	
81.5	144,848		0.0000	1.0000	13.66	
82.5	144,848	719	0.0050	0.9950	13.66	
83.5	144,129		0.0000	1.0000	13.59	
84.5	144,129	1,411	0.0098	0.9902	13.59	
85.5	142,719		0.0000	1.0000	13.46	
86.5	142,719		0.0000	1.0000	13.46	
87.5	142,708	359	0.0025	0.9975	13.46	
88.5	142,349	366	0.0026	0.9974	13.42	
89.5	141,983	1,429	0.0101	0.9899	13.39	
90.5	140,554	175	0.0012	0.9988	13.25	
91.5	140,379		0.0000	1.0000	13.24	
92.5	140,379	14,236	0.1014	0.8986	13.24	
93.5	126,143		0.0000	1.0000	11.89	
94.5	126,143		0.0000	1.0000	11.89	
95.5	126,143		0.0000	1.0000	11.89	
96.5	126,143		0.0000	1.0000	11.89	
97.5	126,143		0.0000	1.0000	11.89	
98.5	126,143		0.0000	1.0000	11.89	
99.5	126,143	58,765	0.4659	0.5341	11.89	
100.5	67,378		0.0000	1.0000	6.35	
101.5	67,378		0.0000	1.0000	6.35	
102.5	67,378	65,798	0.9766	0.0234	6.35	
103.5	1,579		0.0000	1.0000	0.15	
104.5	1,579		0.0000	1.0000	0.15	
105.5	1,579		0.0000	1.0000	0.15	
106.5	1,579		0.0000	1.0000	0.15	
107.5	1,579		0.0000	1.0000	0.15	
108.5	1,579		0.0000	1.0000	0.15	
109.5					0.15	

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



PORTLAND GENERAL ELECTRIC

ACCOUNT 392.04 TRANSPORTATION EQUIPMENT - HEAVY DUTY TRUCKS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1967-2019

EXPERIENCE BAND 2000-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	26,437,148		0.0000	1.0000	100.00
0.5	23,595,481		0.0000	1.0000	100.00
1.5	22,782,193		0.0000	1.0000	100.00
2.5	22,405,508	662,753	0.0296	0.9704	100.00
3.5	16,306,097	970,107	0.0595	0.9405	97.04
4.5	9,756,958	94,942	0.0097	0.9903	91.27
5.5	9,166,110	104,974	0.0115	0.9885	90.38
6.5	10,062,405	17,480	0.0017	0.9983	89.35
7.5	10,016,027	127,961	0.0128	0.9872	89.19
8.5	9,989,790	94,999	0.0095	0.9905	88.05
9.5	8,966,881	188,796	0.0211	0.9789	87.21
10.5	8,084,606	126,358	0.0156	0.9844	85.38
11.5	7,818,159	195,229	0.0250	0.9750	84.04
12.5	7,278,554	190,927	0.0262	0.9738	81.94
13.5	7,046,548	654,725	0.0929	0.9071	79.79
14.5	6,203,969	353,003	0.0569	0.9431	72.38
15.5	5,532,897	710,723	0.1285	0.8715	68.26
16.5	4,614,781	71,903	0.0156	0.9844	59.49
17.5	4,386,134	173,116	0.0395	0.9605	58.57
18.5	4,116,055	446,788	0.1085	0.8915	56.26
19.5	3,702,404	420,773	0.1136	0.8864	50.15
20.5	2,965,376	96,939	0.0327	0.9673	44.45
21.5	2,537,133	24,667	0.0097	0.9903	43.00
22.5	2,068,340	247,273	0.1196	0.8804	42.58
23.5	1,599,261	202,328	0.1265	0.8735	37.49
24.5	1,192,045	110,948	0.0931	0.9069	32.75
25.5	1,009,020	97,728	0.0969	0.9031	29.70
26.5	913,122	21,134	0.0231	0.9769	26.82
27.5	921,269		0.0000	1.0000	26.20
28.5	900,365	56,172	0.0624	0.9376	26.20
29.5	846,834		0.0000	1.0000	24.57
30.5	850,206	35,062	0.0412	0.9588	24.57
31.5	735,170	2,183	0.0030	0.9970	23.55
32.5	732,987	240,426	0.3280	0.6720	23.48
33.5	489,564	147,378	0.3010	0.6990	15.78
34.5	364,843	79,374	0.2176	0.7824	11.03
35.5	283,639		0.0000	1.0000	8.63
36.5	283,639		0.0000	1.0000	8.63
37.5	283,639	22,656	0.0799	0.9201	8.63
38.5	260,982		0.0000	1.0000	7.94

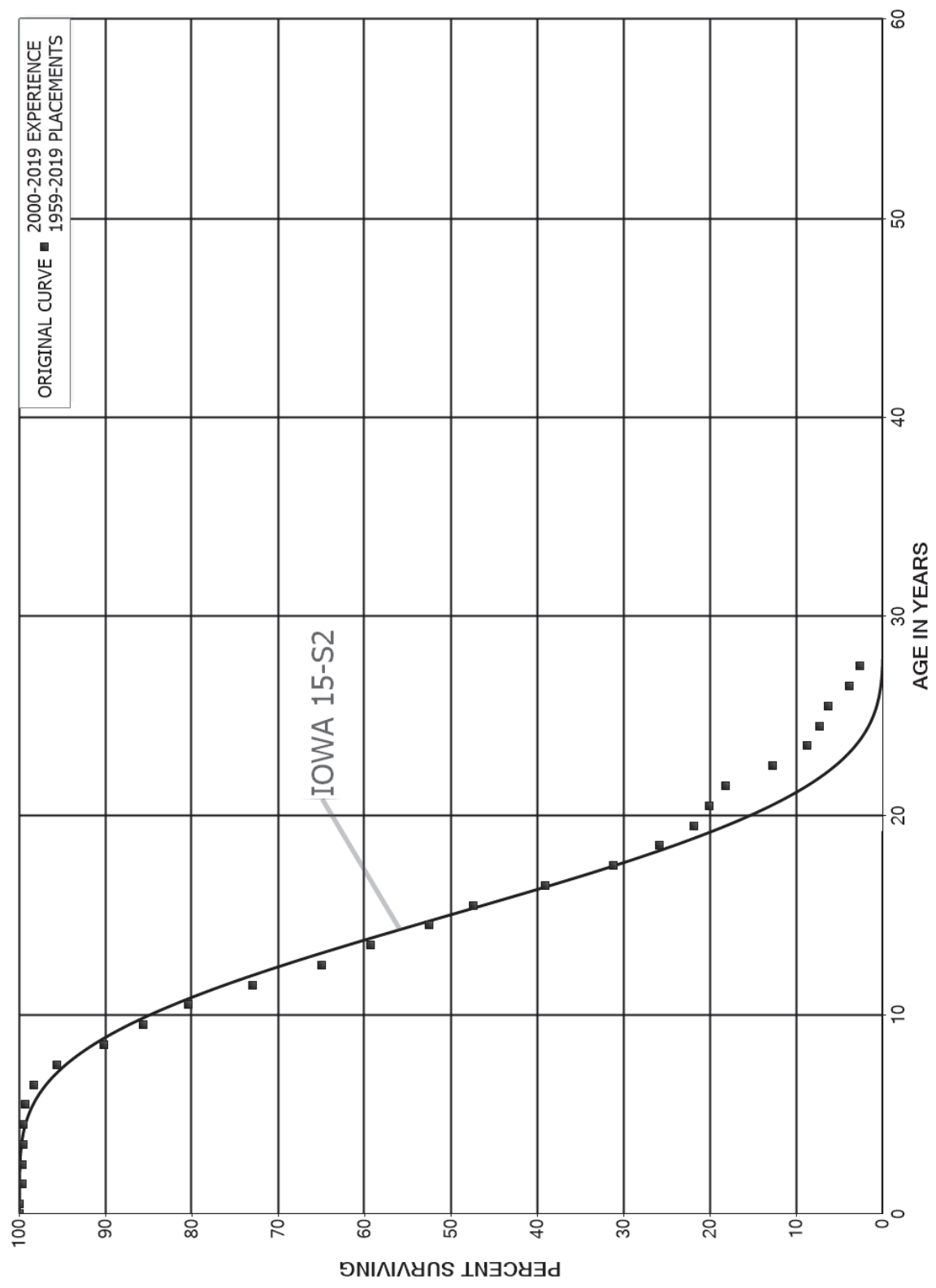
PORTLAND GENERAL ELECTRIC

ACCOUNT 392.04 TRANSPORTATION EQUIPMENT - HEAVY DUTY TRUCKS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1967-2019			EXPERIENCE BAND 2000-2019		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	32,653		0.0000	1.0000	7.94
40.5	32,653	29,281	0.8967	0.1033	7.94
41.5	3,372		0.0000	1.0000	0.82
42.5	3,372		0.0000	1.0000	0.82
43.5	3,372	3,372	1.0000		0.82
44.5					

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



PORTLAND GENERAL ELECTRIC

ACCOUNT 392.05 TRANSPORTATION EQUIPMENT - MEDIUM DUTY TRUCKS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1959-2019

EXPERIENCE BAND 2000-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	33,944,136		0.0000	1.0000	100.00
0.5	26,752,824	91,749	0.0034	0.9966	100.00
1.5	24,657,128		0.0000	1.0000	99.66
2.5	20,715,488	28,430	0.0014	0.9986	99.66
3.5	17,496,615	11,449	0.0007	0.9993	99.52
4.5	15,282,236	30,560	0.0020	0.9980	99.46
5.5	15,087,053	151,391	0.0100	0.9900	99.26
6.5	14,696,374	403,180	0.0274	0.9726	98.26
7.5	13,712,723	767,033	0.0559	0.9441	95.56
8.5	12,615,471	638,761	0.0506	0.9494	90.22
9.5	11,969,063	736,645	0.0615	0.9385	85.65
10.5	9,826,624	909,527	0.0926	0.9074	80.38
11.5	8,378,934	923,121	0.1102	0.8898	72.94
12.5	7,055,836	613,038	0.0869	0.9131	64.90
13.5	5,144,133	588,177	0.1143	0.8857	59.26
14.5	3,807,800	368,054	0.0967	0.9033	52.49
15.5	2,580,921	455,068	0.1763	0.8237	47.42
16.5	1,785,517	361,117	0.2022	0.7978	39.05
17.5	1,186,597	204,073	0.1720	0.8280	31.16
18.5	812,885	124,349	0.1530	0.8470	25.80
19.5	821,831	65,644	0.0799	0.9201	21.85
20.5	852,711	83,067	0.0974	0.9026	20.11
21.5	414,193	123,671	0.2986	0.7014	18.15
22.5	249,832	78,645	0.3148	0.6852	12.73
23.5	214,072	34,912	0.1631	0.8369	8.72
24.5	201,991	27,435	0.1358	0.8642	7.30
25.5	187,868	72,164	0.3841	0.6159	6.31
26.5	115,705	38,556	0.3332	0.6668	3.89
27.5	77,148	74,831	0.9700	0.0300	2.59
28.5	2,317	2,317	1.0000		0.08
29.5	12,058		0.0000	1.0000	
30.5	12,058		0.0000		
31.5	12,058		0.0000		
32.5	12,058		0.0000		
33.5	12,058		0.0000		
34.5	12,058		0.0000		
35.5	12,058		0.0000		
36.5	18,571		0.0000		
37.5	18,571		0.0000		
38.5	18,571	12,058	0.6493		

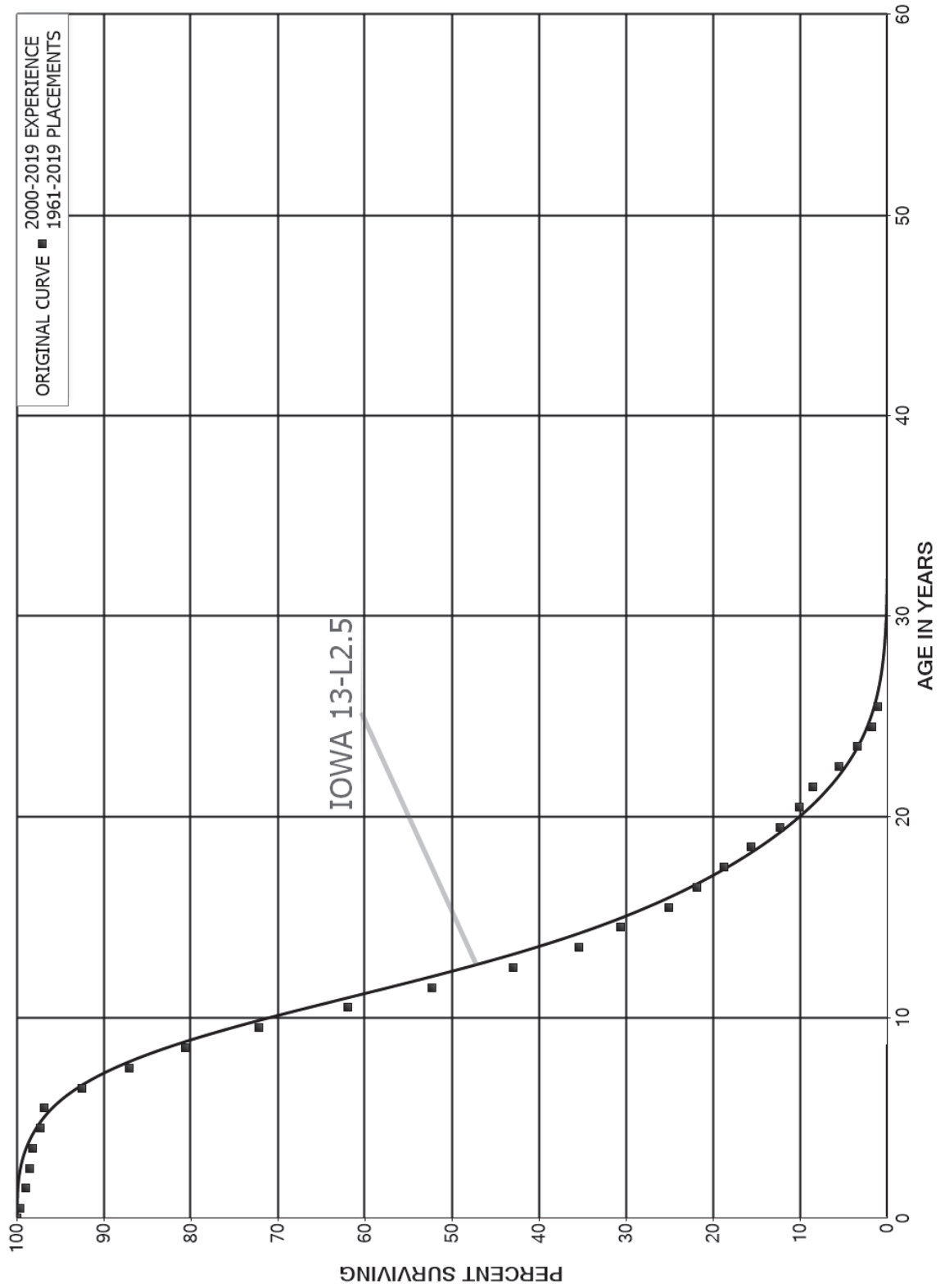
PORTLAND GENERAL ELECTRIC

ACCOUNT 392.05 TRANSPORTATION EQUIPMENT - MEDIUM DUTY TRUCKS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1959-2019			EXPERIENCE BAND 2000-2019		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	6,513		0.0000		
40.5	11,852		0.0000		
41.5	11,852		0.0000		
42.5	11,852	5,340	0.4505		
43.5	6,513		0.0000		
44.5	6,513		0.0000		
45.5	6,513		0.0000		
46.5	6,513	6,513	1.0000		
47.5					

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



PORTLAND GENERAL ELECTRIC

ACCOUNT 392.06 TRANSPORTATION EQUIPMENT - LIGHT DUTY TRUCKS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1961-2019

EXPERIENCE BAND 2000-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	16,314,838	64,658	0.0040	0.9960	100.00
0.5	14,451,678	92,530	0.0064	0.9936	99.60
1.5	14,759,459	71,579	0.0048	0.9952	98.97
2.5	15,399,321	56,619	0.0037	0.9963	98.49
3.5	16,553,259	144,247	0.0087	0.9913	98.12
4.5	14,917,654	71,654	0.0048	0.9952	97.27
5.5	16,278,001	725,812	0.0446	0.9554	96.80
6.5	17,040,681	1,007,737	0.0591	0.9409	92.49
7.5	16,357,292	1,199,603	0.0733	0.9267	87.02
8.5	15,397,196	1,619,521	0.1052	0.8948	80.63
9.5	14,128,027	1,996,008	0.1413	0.8587	72.15
10.5	11,750,391	1,829,670	0.1557	0.8443	61.96
11.5	9,335,839	1,665,448	0.1784	0.8216	52.31
12.5	7,558,186	1,343,066	0.1777	0.8223	42.98
13.5	5,902,178	788,867	0.1337	0.8663	35.34
14.5	4,802,397	863,310	0.1798	0.8202	30.62
15.5	3,911,733	503,187	0.1286	0.8714	25.11
16.5	3,348,859	487,916	0.1457	0.8543	21.88
17.5	2,834,865	460,485	0.1624	0.8376	18.70
18.5	2,372,347	512,101	0.2159	0.7841	15.66
19.5	1,685,277	302,415	0.1794	0.8206	12.28
20.5	1,228,808	190,788	0.1553	0.8447	10.08
21.5	917,229	320,914	0.3499	0.6501	8.51
22.5	577,995	218,587	0.3782	0.6218	5.53
23.5	359,206	183,695	0.5114	0.4886	3.44
24.5	160,976	57,954	0.3600	0.6400	1.68
25.5	38,380	907	0.0236	0.9764	1.08
26.5	15,680		0.0000	1.0000	1.05
27.5	15,680		0.0000	1.0000	1.05
28.5	13,952		0.0000	1.0000	1.05
29.5	18,255		0.0000	1.0000	1.05
30.5	18,255		0.0000	1.0000	1.05
31.5	18,255		0.0000	1.0000	1.05
32.5	18,255		0.0000	1.0000	1.05
33.5	18,255	13,952	0.7643	0.2357	1.05
34.5	4,304		0.0000	1.0000	0.25
35.5	4,304		0.0000	1.0000	0.25
36.5	4,304		0.0000	1.0000	0.25
37.5	4,304		0.0000	1.0000	0.25
38.5	8,751		0.0000	1.0000	0.25

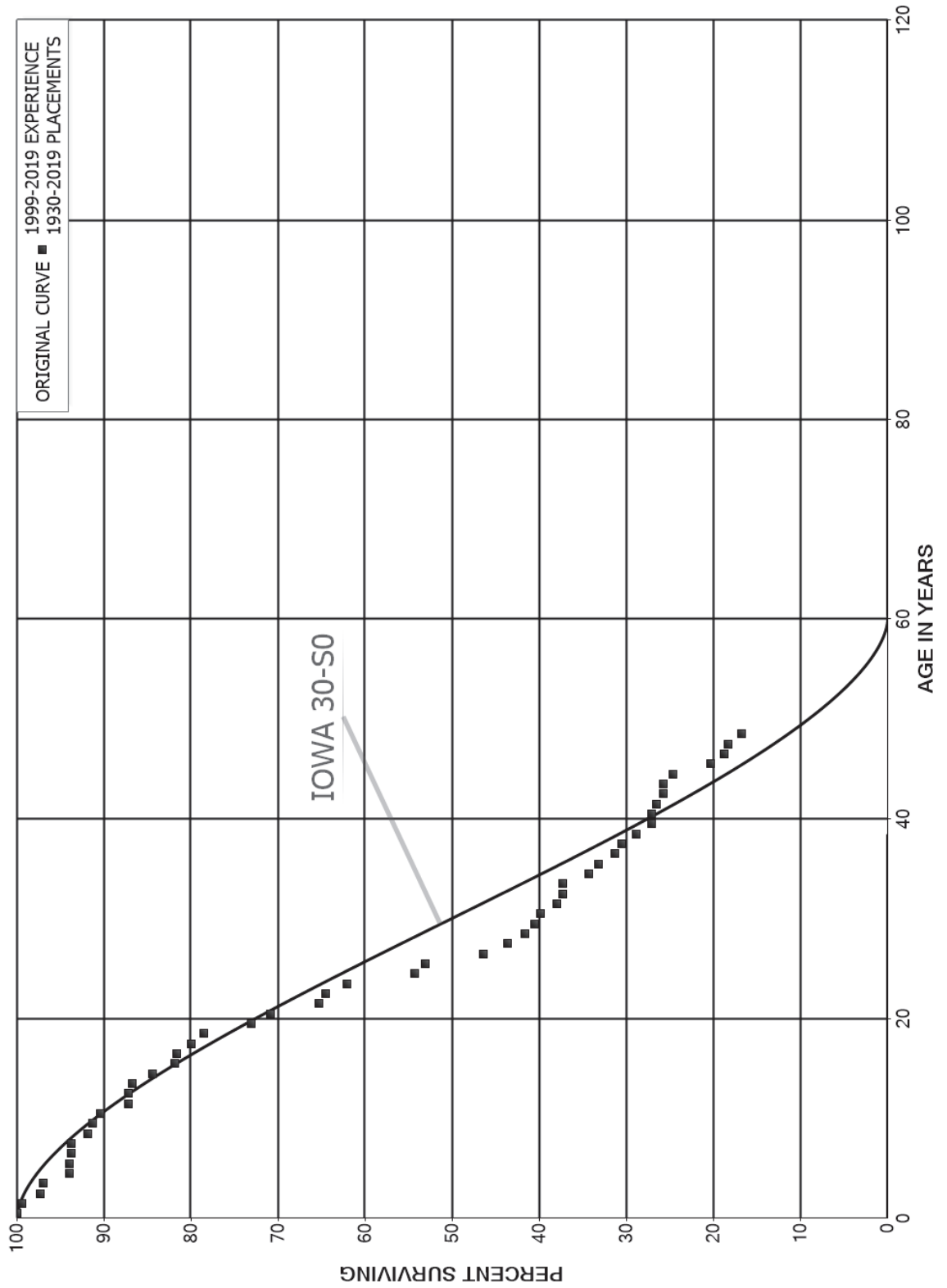
PORTLAND GENERAL ELECTRIC

ACCOUNT 392.06 TRANSPORTATION EQUIPMENT - LIGHT DUTY TRUCKS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1961-2019			EXPERIENCE BAND 2000-2019			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	8,751	4,447	0.5082	0.4918	0.25	
40.5	4,304	4,304	1.0000		0.12	
41.5						

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



PORTLAND GENERAL ELECTRIC

ACCOUNT 392.08 TRANSPORTATION EQUIPMENT - TRAILERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1930-2019

EXPERIENCE BAND 1999-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	5,626,562		0.0000	1.0000	100.00
0.5	5,471,562	32,742	0.0060	0.9940	100.00
1.5	5,661,320	120,343	0.0213	0.9787	99.40
2.5	4,962,344	18,727	0.0038	0.9962	97.29
3.5	5,164,145	157,533	0.0305	0.9695	96.92
4.5	4,195,410	626	0.0001	0.9999	93.96
5.5	4,249,450	10,006	0.0024	0.9976	93.95
6.5	4,429,184		0.0000	1.0000	93.73
7.5	4,560,998	92,142	0.0202	0.9798	93.73
8.5	4,209,346	23,973	0.0057	0.9943	91.84
9.5	3,721,465	38,136	0.0102	0.9898	91.31
10.5	3,300,778	118,855	0.0360	0.9640	90.38
11.5	2,942,968		0.0000	1.0000	87.12
12.5	2,975,721	13,489	0.0045	0.9955	87.12
13.5	2,921,723	78,836	0.0270	0.9730	86.73
14.5	2,768,942	84,974	0.0307	0.9693	84.39
15.5	2,608,336	7,182	0.0028	0.9972	81.80
16.5	2,423,694	47,009	0.0194	0.9806	81.57
17.5	2,425,139	43,712	0.0180	0.9820	79.99
18.5	2,330,237	161,569	0.0693	0.9307	78.55
19.5	1,941,942	60,620	0.0312	0.9688	73.10
20.5	1,519,309	118,174	0.0778	0.9222	70.82
21.5	1,251,446	14,704	0.0117	0.9883	65.31
22.5	1,051,073	39,609	0.0377	0.9623	64.54
23.5	961,295	121,866	0.1268	0.8732	62.11
24.5	847,407	18,156	0.0214	0.9786	54.24
25.5	870,299	109,791	0.1262	0.8738	53.08
26.5	801,518	47,909	0.0598	0.9402	46.38
27.5	712,674	32,031	0.0449	0.9551	43.61
28.5	657,948	18,082	0.0275	0.9725	41.65
29.5	496,085	7,632	0.0154	0.9846	40.50
30.5	489,589	24,006	0.0490	0.9510	39.88
31.5	465,583	8,500	0.0183	0.9817	37.92
32.5	488,998		0.0000	1.0000	37.23
33.5	490,990	39,137	0.0797	0.9203	37.23
34.5	447,858	13,883	0.0310	0.9690	34.26
35.5	439,034	25,021	0.0570	0.9430	33.20
36.5	426,836	10,271	0.0241	0.9759	31.31
37.5	390,972	21,542	0.0551	0.9449	30.56
38.5	337,116	20,813	0.0617	0.9383	28.87

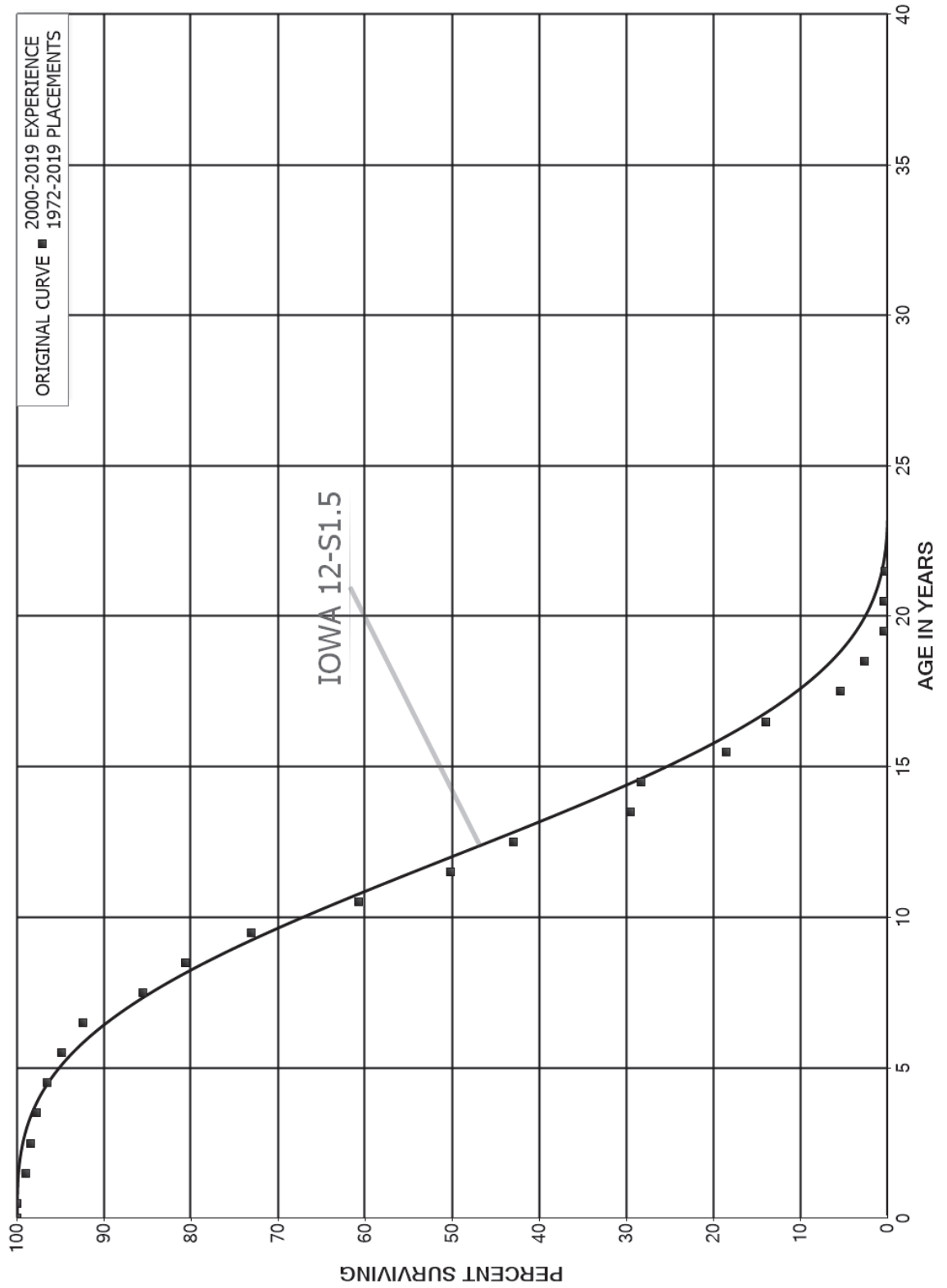
PORTLAND GENERAL ELECTRIC

ACCOUNT 392.08 TRANSPORTATION EQUIPMENT - TRAILERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1930-2019			EXPERIENCE BAND 1999-2019		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	296,700		0.0000	1.0000	27.09
40.5	221,696	4,856	0.0219	0.9781	27.09
41.5	216,840	6,296	0.0290	0.9710	26.50
42.5	220,222		0.0000	1.0000	25.73
43.5	220,222	9,678	0.0439	0.9561	25.73
44.5	226,070	39,240	0.1736	0.8264	24.60
45.5	177,128	14,023	0.0792	0.9208	20.33
46.5	152,056	3,275	0.0215	0.9785	18.72
47.5	103,842	8,947	0.0862	0.9138	18.32
48.5	82,662		0.0000	1.0000	16.74
49.5	81,910		0.0000	1.0000	16.74
50.5	28,260		0.0000	1.0000	16.74
51.5	36,936		0.0000	1.0000	16.74
52.5	42,622	2,138	0.0502	0.9498	16.74
53.5	42,612		0.0000	1.0000	15.90
54.5	42,612	2,567	0.0602	0.9398	15.90
55.5	40,046	5,644	0.1409	0.8591	14.94
56.5	34,402	21,635	0.6289	0.3711	12.83
57.5	12,766		0.0000	1.0000	4.76
58.5	12,766		0.0000	1.0000	4.76
59.5	4,738	574	0.1211	0.8789	4.76
60.5	4,164	2,036	0.4889	0.5111	4.19
61.5	2,128		0.0000	1.0000	2.14
62.5	2,128		0.0000	1.0000	2.14
63.5	2,128		0.0000	1.0000	2.14
64.5	2,128		0.0000	1.0000	2.14
65.5	2,128		0.0000	1.0000	2.14
66.5	2,128		0.0000	1.0000	2.14
67.5	2,128		0.0000	1.0000	2.14
68.5	3,282		0.0000	1.0000	2.14
69.5	3,282		0.0000	1.0000	2.14
70.5	3,282	1,154	0.3515	0.6485	2.14
71.5	2,128		0.0000	1.0000	1.39
72.5	2,128		0.0000	1.0000	1.39
73.5	2,128		0.0000	1.0000	1.39
74.5					1.39

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



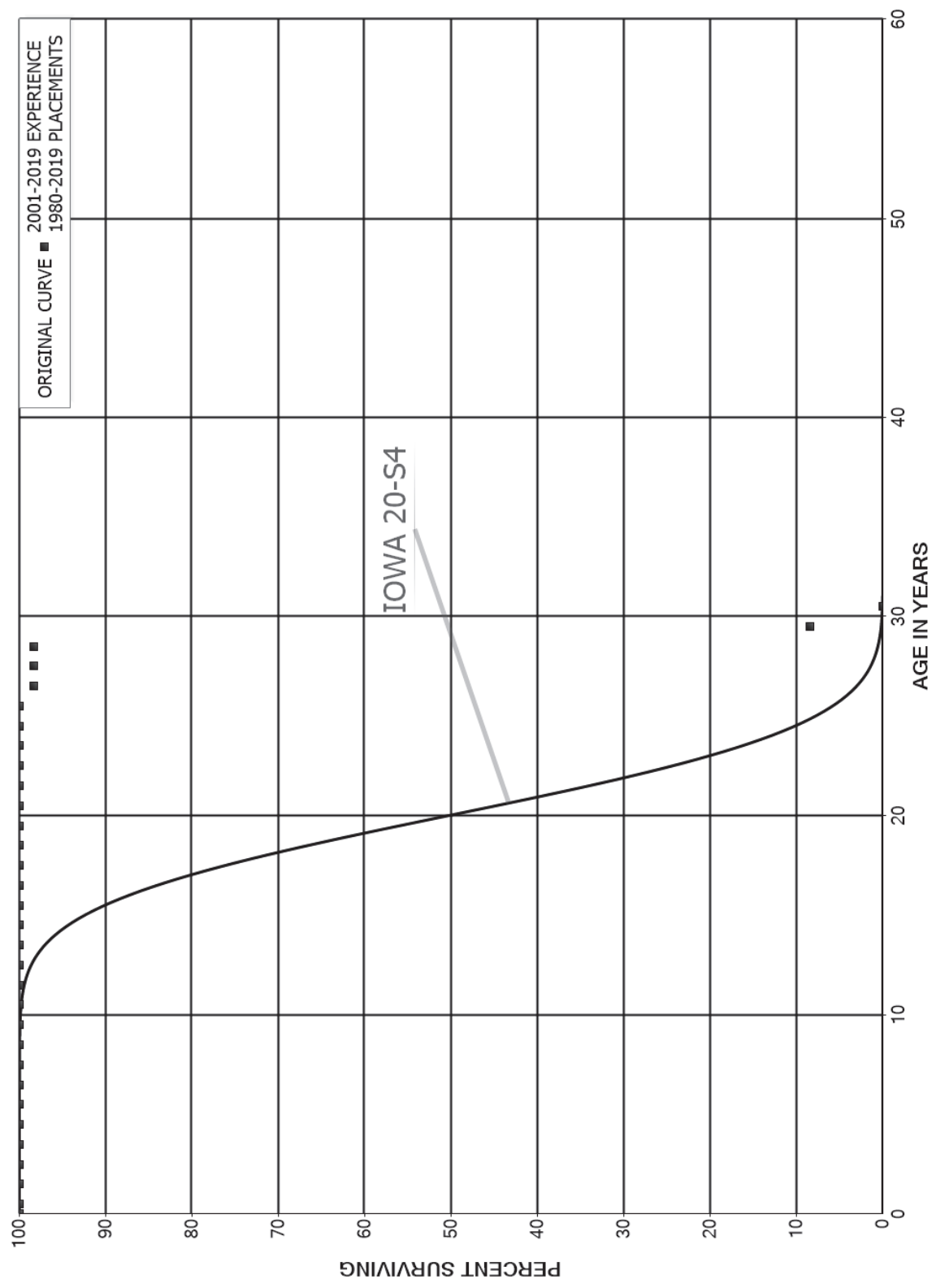
PORTLAND GENERAL ELECTRIC

ACCOUNT 392.09 TRANSPORTATION EQUIPMENT - AUTOS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1972-2019			EXPERIENCE BAND 2000-2019		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	2,484,422		0.0000	1.0000	100.00
0.5	2,134,476	22,118	0.0104	0.9896	100.00
1.5	2,090,121	11,789	0.0056	0.9944	98.96
2.5	2,137,422	14,650	0.0069	0.9931	98.41
3.5	1,717,695	21,744	0.0127	0.9873	97.73
4.5	1,746,120	30,234	0.0173	0.9827	96.49
5.5	1,694,089	43,886	0.0259	0.9741	94.82
6.5	1,668,416	124,844	0.0748	0.9252	92.37
7.5	1,541,551	87,816	0.0570	0.9430	85.46
8.5	1,315,835	123,558	0.0939	0.9061	80.59
9.5	1,419,652	238,496	0.1680	0.8320	73.02
10.5	1,020,848	178,369	0.1747	0.8253	60.75
11.5	627,293	90,264	0.1439	0.8561	50.14
12.5	544,296	170,400	0.3131	0.6869	42.92
13.5	346,712	14,341	0.0414	0.9586	29.49
14.5	330,803	113,655	0.3436	0.6564	28.27
15.5	232,680	57,802	0.2484	0.7516	18.55
16.5	174,878	107,291	0.6135	0.3865	13.95
17.5	61,905	31,492	0.5087	0.4913	5.39
18.5	62,329	52,992	0.8502	0.1498	2.65
19.5	44,653	5,283	0.1183	0.8817	0.40
20.5	39,371	9,850	0.2502	0.7498	0.35
21.5	25,341		0.0000	1.0000	0.26
22.5	34,706		0.0000	1.0000	0.26
23.5	33,657	138	0.0041	0.9959	0.26
24.5	39,642	17,462	0.4405	0.5595	0.26
25.5	15,881		0.0000	1.0000	0.15
26.5	15,881	6,516	0.4103	0.5897	0.15
27.5	15,135	9,491	0.6271	0.3729	0.09
28.5	5,644		0.0000	1.0000	0.03
29.5	5,644		0.0000	1.0000	0.03
30.5	5,644		0.0000	1.0000	0.03
31.5	5,644		0.0000	1.0000	0.03
32.5	5,644	5,644	1.0000		0.03
33.5					

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



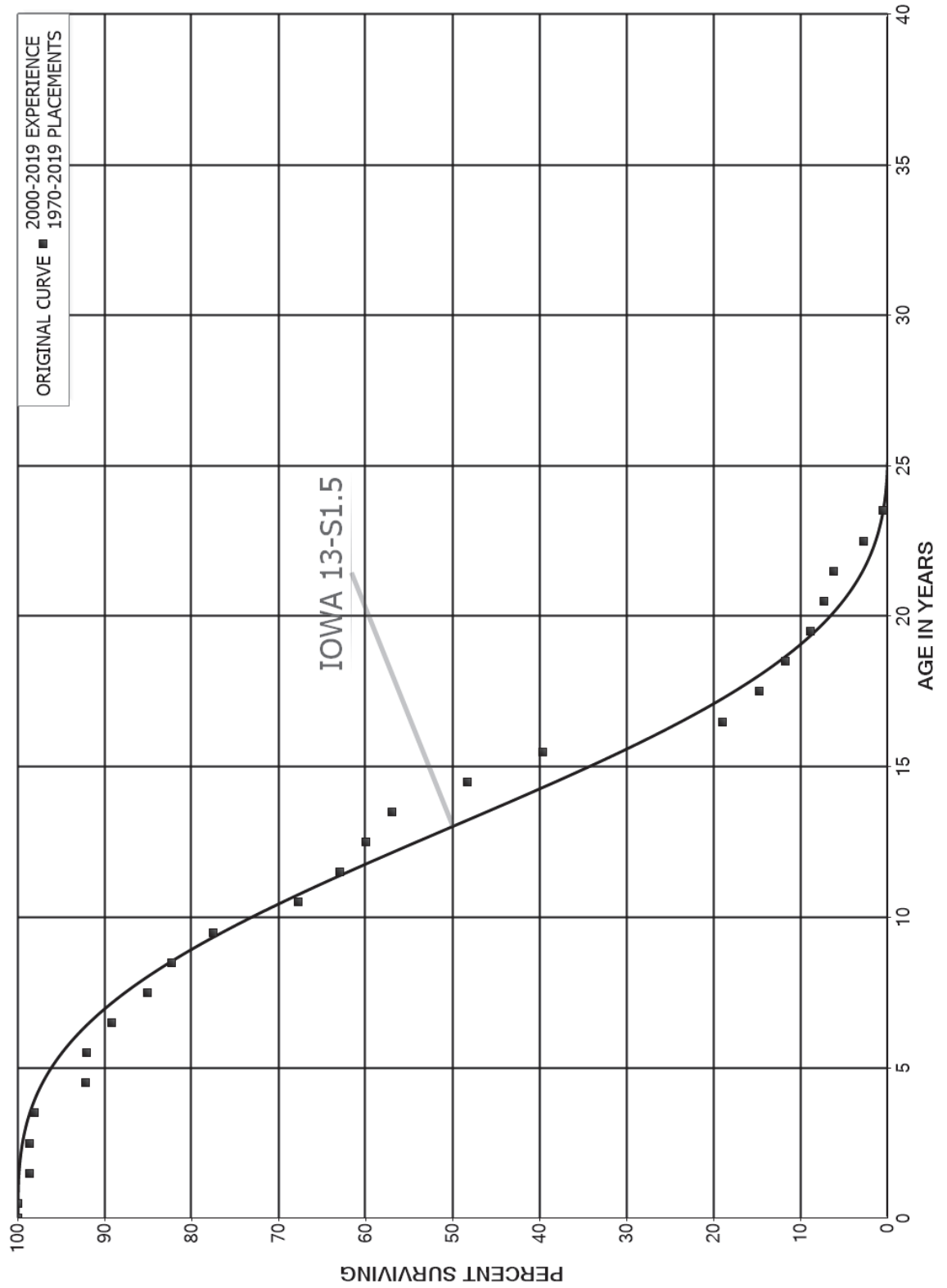
PORTLAND GENERAL ELECTRIC

ACCOUNT 392.10 TRANSPORTATION EQUIPMENT - HELICOPTER

ORIGINAL LIFE TABLE

PLACEMENT BAND 1980-2019			EXPERIENCE BAND 2001-2019		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	2,552,780		0.0000	1.0000	100.00
0.5	2,703,076		0.0000	1.0000	100.00
1.5	2,703,076		0.0000	1.0000	100.00
2.5	2,703,076		0.0000	1.0000	100.00
3.5	2,703,076		0.0000	1.0000	100.00
4.5	2,703,076		0.0000	1.0000	100.00
5.5	2,703,076		0.0000	1.0000	100.00
6.5	2,703,076		0.0000	1.0000	100.00
7.5	2,703,076		0.0000	1.0000	100.00
8.5	2,703,076		0.0000	1.0000	100.00
9.5	2,703,076		0.0000	1.0000	100.00
10.5	212,070		0.0000	1.0000	100.00
11.5	212,070		0.0000	1.0000	100.00
12.5	212,070		0.0000	1.0000	100.00
13.5	212,070		0.0000	1.0000	100.00
14.5	212,070		0.0000	1.0000	100.00
15.5	212,070		0.0000	1.0000	100.00
16.5	227,045		0.0000	1.0000	100.00
17.5	227,045		0.0000	1.0000	100.00
18.5	227,045		0.0000	1.0000	100.00
19.5	786,311		0.0000	1.0000	100.00
20.5	858,311		0.0000	1.0000	100.00
21.5	858,311		0.0000	1.0000	100.00
22.5	858,311		0.0000	1.0000	100.00
23.5	858,311		0.0000	1.0000	100.00
24.5	858,311		0.0000	1.0000	100.00
25.5	858,311	14,975	0.0174	0.9826	100.00
26.5	843,336		0.0000	1.0000	98.26
27.5	843,336		0.0000	1.0000	98.26
28.5	843,336	771,336	0.9146	0.0854	98.26
29.5	72,000	72,000	1.0000		8.39
30.5					

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



PORTLAND GENERAL ELECTRIC

ACCOUNT 396.01 POWER OPERATED EQUIPMENT - MAN LIFT

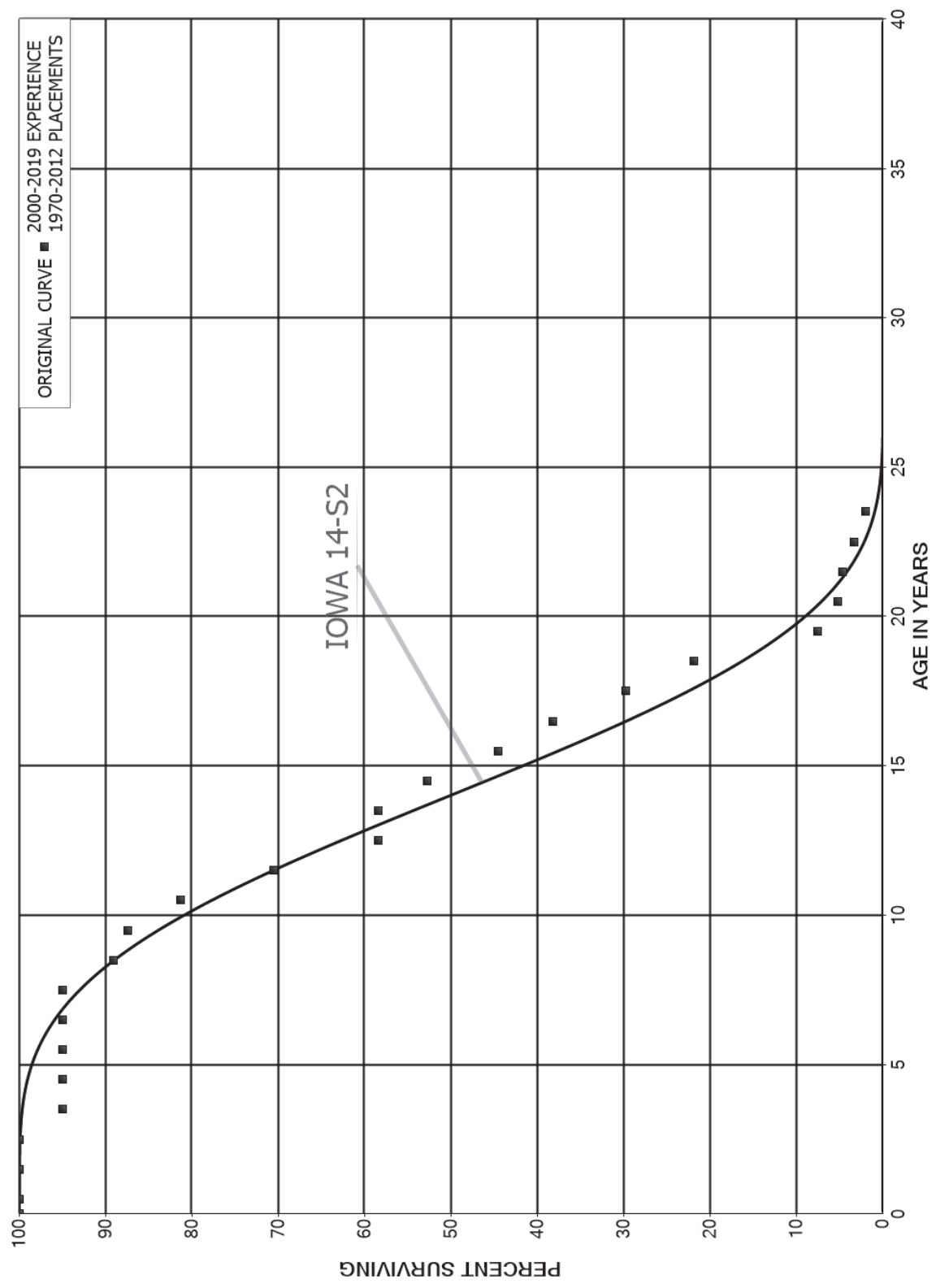
ORIGINAL LIFE TABLE

PLACEMENT BAND 1970-2019

EXPERIENCE BAND 2000-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	40,281,677		0.0000	1.0000	100.00
0.5	26,904,769	360,549	0.0134	0.9866	100.00
1.5	30,332,702		0.0000	1.0000	98.66
2.5	29,744,142	182,317	0.0061	0.9939	98.66
3.5	30,020,755	1,784,123	0.0594	0.9406	98.06
4.5	28,213,115	43,387	0.0015	0.9985	92.23
5.5	31,245,950	980,981	0.0314	0.9686	92.09
6.5	35,101,167	1,636,445	0.0466	0.9534	89.19
7.5	32,004,768	1,046,583	0.0327	0.9673	85.04
8.5	29,929,284	1,722,505	0.0576	0.9424	82.26
9.5	26,987,331	3,401,336	0.1260	0.8740	77.52
10.5	24,225,816	1,724,388	0.0712	0.9288	67.75
11.5	19,995,927	952,079	0.0476	0.9524	62.93
12.5	17,346,875	856,335	0.0494	0.9506	59.93
13.5	16,117,237	2,471,188	0.1533	0.8467	56.97
14.5	13,449,318	2,407,519	0.1790	0.8210	48.24
15.5	11,007,903	5,731,752	0.5207	0.4793	39.60
16.5	5,694,457	1,283,576	0.2254	0.7746	18.98
17.5	4,564,477	921,828	0.2020	0.7980	14.70
18.5	3,859,468	940,920	0.2438	0.7562	11.73
19.5	2,617,820	464,197	0.1773	0.8227	8.87
20.5	2,279,352	352,457	0.1546	0.8454	7.30
21.5	1,490,641	840,448	0.5638	0.4362	6.17
22.5	631,855	509,355	0.8061	0.1939	2.69
23.5	134,253	12,485	0.0930	0.9070	0.52
24.5	119,503		0.0000	1.0000	0.47
25.5	148,785		0.0000	1.0000	0.47
26.5	154,351	35,055	0.2271	0.7729	0.47
27.5	90,015		0.0000	1.0000	0.37
28.5	113,037	113,037	1.0000		0.37
29.5	2,098	2,098	1.0000		
30.5					
31.5	2,098		0.0000		
32.5	2,098		0.0000		
33.5					

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



PORTLAND GENERAL ELECTRIC

ACCOUNT 396.02 POWER OPERATED EQUIPMENT - DIGGER

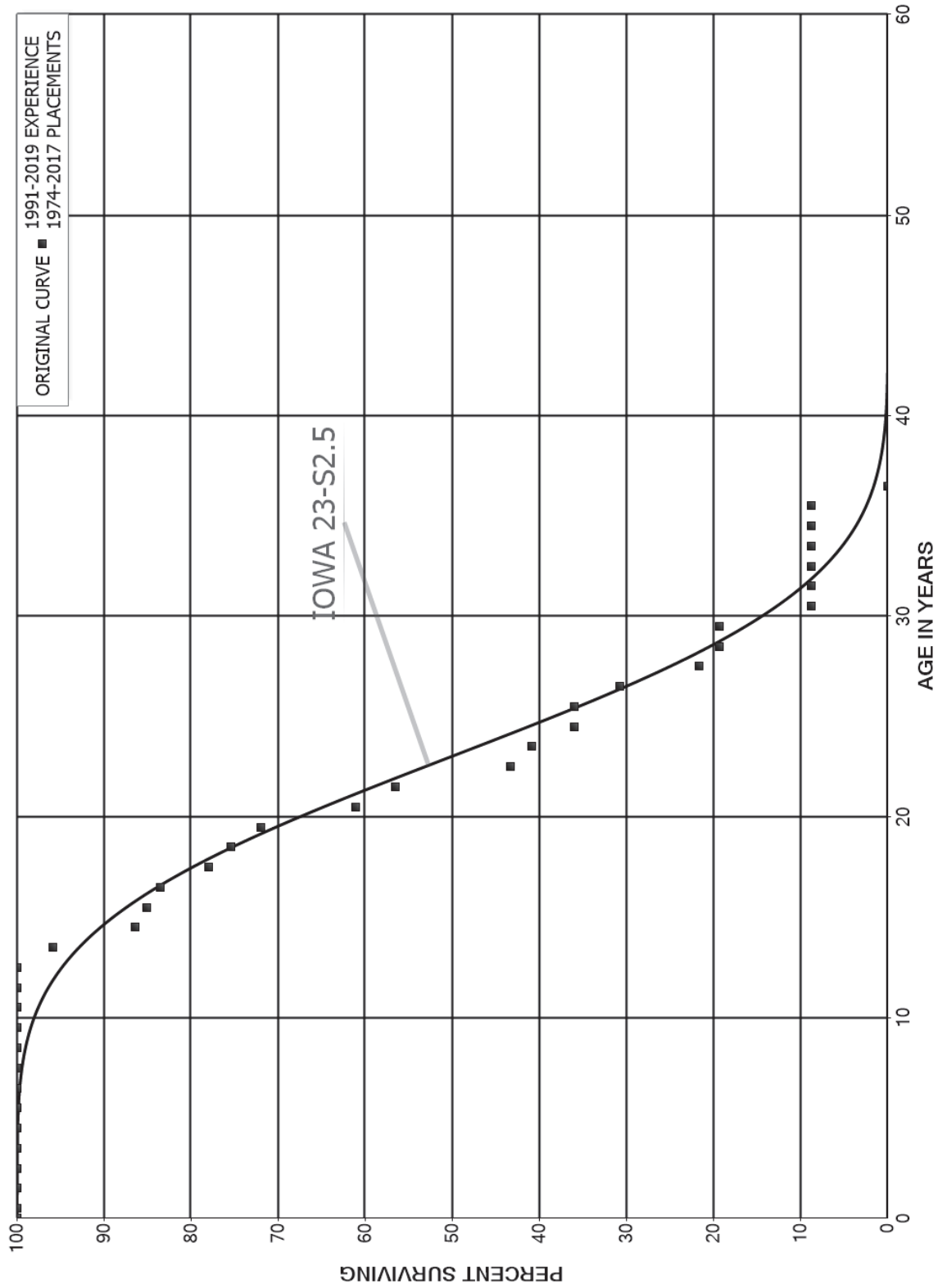
ORIGINAL LIFE TABLE

PLACEMENT BAND 1970-2012

EXPERIENCE BAND 2000-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	5,648,595		0.0000	1.0000	100.00
0.5	5,766,202		0.0000	1.0000	100.00
1.5	5,973,343		0.0000	1.0000	100.00
2.5	6,693,749	337,768	0.0505	0.9495	100.00
3.5	7,139,634		0.0000	1.0000	94.95
4.5	7,788,953		0.0000	1.0000	94.95
5.5	9,588,406		0.0000	1.0000	94.95
6.5	9,356,737		0.0000	1.0000	94.95
7.5	8,845,027	545,699	0.0617	0.9383	94.95
8.5	8,399,201	158,655	0.0189	0.9811	89.10
9.5	8,309,760	581,971	0.0700	0.9300	87.41
10.5	6,713,216	886,497	0.1321	0.8679	81.29
11.5	5,130,299	882,566	0.1720	0.8280	70.56
12.5	4,405,092		0.0000	1.0000	58.42
13.5	4,704,921	455,609	0.0968	0.9032	58.42
14.5	4,249,313	662,811	0.1560	0.8440	52.76
15.5	2,806,835	401,609	0.1431	0.8569	44.53
16.5	2,312,301	514,388	0.2225	0.7775	38.16
17.5	1,803,803	479,121	0.2656	0.7344	29.67
18.5	1,626,142	1,066,584	0.6559	0.3441	21.79
19.5	524,094	163,497	0.3120	0.6880	7.50
20.5	360,596	41,037	0.1138	0.8862	5.16
21.5	537,240	154,289	0.2872	0.7128	4.57
22.5	422,063	162,646	0.3854	0.6146	3.26
23.5	106,123		0.0000	1.0000	2.00
24.5	64,740		0.0000	1.0000	2.00
25.5	88,426		0.0000	1.0000	2.00
26.5	88,426		0.0000	1.0000	2.00
27.5	67,365		0.0000	1.0000	2.00
28.5	67,365		0.0000	1.0000	2.00
29.5	67,365		0.0000	1.0000	2.00
30.5	67,365		0.0000	1.0000	2.00
31.5	67,365		0.0000	1.0000	2.00
32.5	67,365		0.0000	1.0000	2.00
33.5	67,365		0.0000	1.0000	2.00
34.5	67,365		0.0000	1.0000	2.00
35.5	67,365	67,365	1.0000		2.00
36.5					

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



PORTLAND GENERAL ELECTRIC

ACCOUNT 396.03 POWER OPERATED EQUIPMENT - CRANE

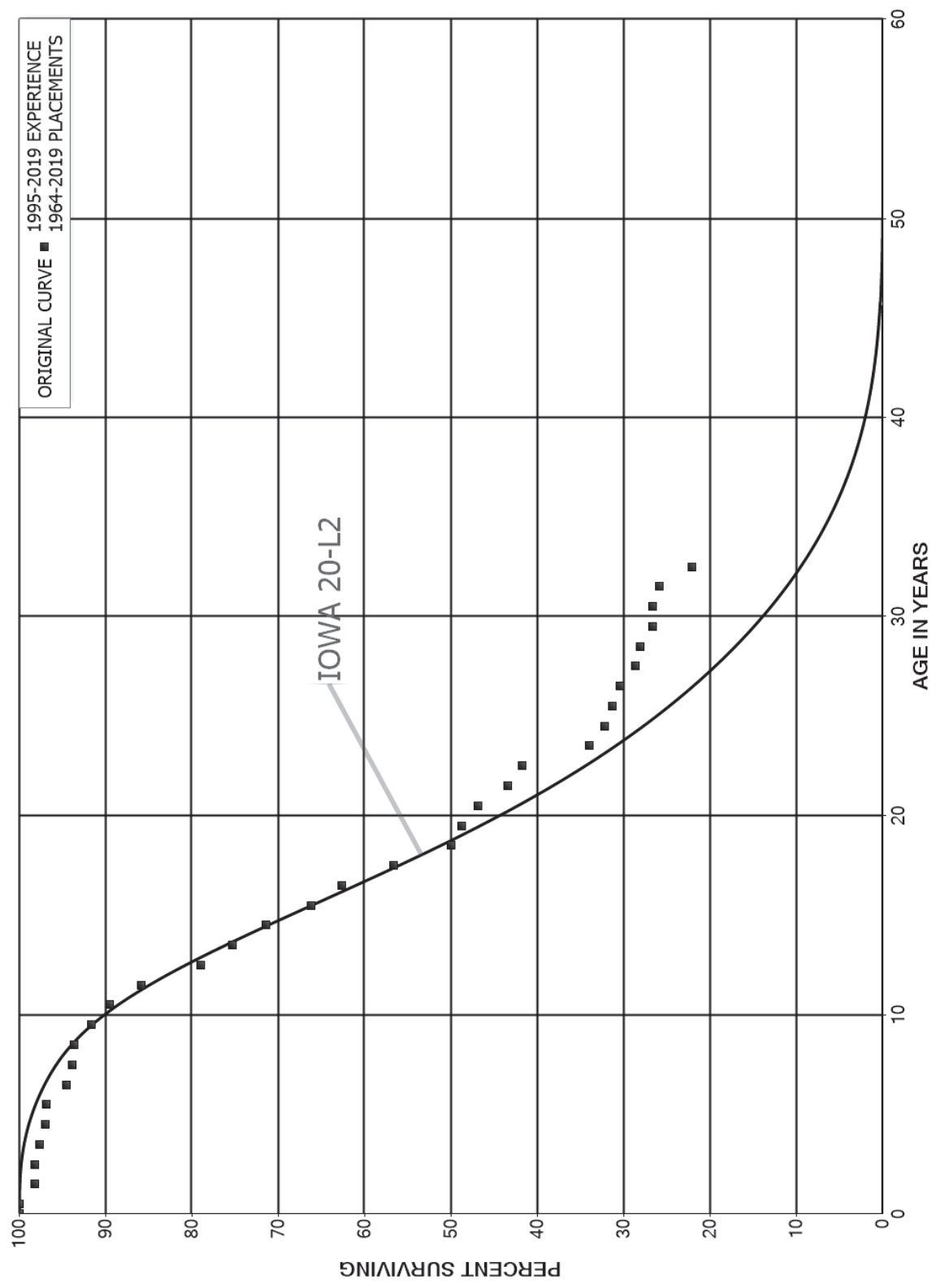
ORIGINAL LIFE TABLE

PLACEMENT BAND 1974-2017

EXPERIENCE BAND 1991-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	7,318,019		0.0000	1.0000	100.00
0.5	7,407,373		0.0000	1.0000	100.00
1.5	7,595,130		0.0000	1.0000	100.00
2.5	6,213,422		0.0000	1.0000	100.00
3.5	5,692,621		0.0000	1.0000	100.00
4.5	5,482,859		0.0000	1.0000	100.00
5.5	4,420,732		0.0000	1.0000	100.00
6.5	4,464,221		0.0000	1.0000	100.00
7.5	4,999,774		0.0000	1.0000	100.00
8.5	5,034,127		0.0000	1.0000	100.00
9.5	5,066,648		0.0000	1.0000	100.00
10.5	6,091,527		0.0000	1.0000	100.00
11.5	5,720,339	5,760	0.0010	0.9990	100.00
12.5	4,857,542	199,354	0.0410	0.9590	99.90
13.5	4,530,258	446,631	0.0986	0.9014	95.80
14.5	4,083,626	61,170	0.0150	0.9850	86.35
15.5	4,022,456	72,740	0.0181	0.9819	85.06
16.5	3,949,716	263,670	0.0668	0.9332	83.52
17.5	3,708,236	123,349	0.0333	0.9667	77.95
18.5	3,091,841	141,574	0.0458	0.9542	75.35
19.5	2,893,498	434,964	0.1503	0.8497	71.90
20.5	2,060,069	153,389	0.0745	0.9255	61.10
21.5	1,839,320	431,039	0.2343	0.7657	56.55
22.5	1,410,901	79,951	0.0567	0.9433	43.29
23.5	1,483,890	178,866	0.1205	0.8795	40.84
24.5	1,304,868		0.0000	1.0000	35.92
25.5	838,906	120,060	0.1431	0.8569	35.92
26.5	747,655	221,304	0.2960	0.7040	30.78
27.5	526,506	58,086	0.1103	0.8897	21.67
28.5	279,414		0.0000	1.0000	19.28
29.5	279,414	153,097	0.5479	0.4521	19.28
30.5	126,318		0.0000	1.0000	8.71
31.5	126,318		0.0000	1.0000	8.71
32.5	126,318		0.0000	1.0000	8.71
33.5	126,318		0.0000	1.0000	8.71
34.5	126,318		0.0000	1.0000	8.71
35.5	98,999	98,999	1.0000		8.71
36.5					

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



PORTLAND GENERAL ELECTRIC

ACCOUNT 396.07 POWER OPERATED EQUIPMENT - CONSTRUCTION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1964-2019

EXPERIENCE BAND 1995-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	9,847,195		0.0000	1.0000	100.00
0.5	10,244,045	186,418	0.0182	0.9818	100.00
1.5	11,045,442		0.0000	1.0000	98.18
2.5	11,106,105	65,893	0.0059	0.9941	98.18
3.5	10,918,356	67,558	0.0062	0.9938	97.60
4.5	9,310,546	16,840	0.0018	0.9982	96.99
5.5	9,231,755	225,773	0.0245	0.9755	96.82
6.5	8,806,581	57,625	0.0065	0.9935	94.45
7.5	8,210,678	20,131	0.0025	0.9975	93.83
8.5	7,847,980	162,751	0.0207	0.9793	93.60
9.5	7,356,478	177,174	0.0241	0.9759	91.66
10.5	6,527,677	264,092	0.0405	0.9595	89.45
11.5	5,675,504	457,038	0.0805	0.9195	85.83
12.5	4,638,998	212,507	0.0458	0.9542	78.92
13.5	3,952,417	204,944	0.0519	0.9481	75.31
14.5	4,357,005	317,306	0.0728	0.9272	71.40
15.5	3,986,760	219,079	0.0550	0.9450	66.20
16.5	3,764,975	359,673	0.0955	0.9045	62.56
17.5	3,287,368	382,786	0.1164	0.8836	56.59
18.5	2,840,548	73,021	0.0257	0.9743	50.00
19.5	2,775,455	110,062	0.0397	0.9603	48.71
20.5	2,582,512	184,400	0.0714	0.9286	46.78
21.5	2,168,739	86,727	0.0400	0.9600	43.44
22.5	2,011,321	373,079	0.1855	0.8145	41.70
23.5	1,624,479	88,120	0.0542	0.9458	33.97
24.5	1,544,536	39,111	0.0253	0.9747	32.13
25.5	1,396,479	40,281	0.0288	0.9712	31.31
26.5	913,327	54,881	0.0601	0.9399	30.41
27.5	858,447	15,173	0.0177	0.9823	28.58
28.5	857,904	44,820	0.0522	0.9478	28.08
29.5	813,084		0.0000	1.0000	26.61
30.5	645,816	17,715	0.0274	0.9726	26.61
31.5	628,100	92,425	0.1471	0.8529	25.88
32.5	535,676	5,203	0.0097	0.9903	22.07
33.5	530,473		0.0000	1.0000	21.86
34.5	530,473	21,777	0.0411	0.9589	21.86
35.5	492,732		0.0000	1.0000	20.96
36.5	495,239	2,507	0.0051	0.9949	20.96
37.5	492,732		0.0000	1.0000	20.85
38.5	492,732		0.0000	1.0000	20.85

PORTLAND GENERAL ELECTRIC

ACCOUNT 396.07 POWER OPERATED EQUIPMENT - CONSTRUCTION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1964-2019			EXPERIENCE BAND 1995-2019		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	80,746		0.0000	1.0000	20.85
40.5	80,746		0.0000	1.0000	20.85
41.5					20.85

PART VIII. NET SALVAGE STATISTICS

PORTLAND GENERAL ELECTRIC

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

LOCATION (1)	TOTAL PROJECTED RETIREMENTS (2)	TOTAL TERMINAL RETIREMENTS		TOTAL INTERIM RETIREMENTS	
		AMOUNT (3)	(%) (4)=(3)/(2)	AMOUNT (6)	(%) (7)=(6)/(2)
STEAM PRODUCTION					
COLSTRIP	(476,324,597.42)	(456,455,421.83)	95.83	(19,869,175.59)	4.17
TOTAL STEAM PRODUCTION	(476,324,597.42)	(456,455,421.83)	95.83	(19,869,175.59)	4.17
HYDRO PRODUCTION					
FARADAY	(58,784,537.30)	(51,018,191.69)	86.79	(7,766,345.61)	13.21
NORTH FORK	(111,796,725.62)	(101,282,016.04)	90.59	(10,514,709.58)	9.41
OAK GROVE	(69,445,653.47)	(56,409,224.97)	81.23	(13,036,428.50)	18.77
PELTON	(36,767,041.01)	(29,321,506.32)	79.75	(7,445,534.69)	20.25
RIVER MILL	(77,043,254.04)	(70,339,711.48)	91.30	(6,703,542.56)	8.70
ROUND BUTTE	(150,786,322.78)	(135,803,753.00)	90.06	(14,982,569.78)	9.94
SULLIVAN	(65,157,004.37)	(63,045,025.85)	96.76	(2,111,978.52)	3.24
TOTAL HYDRO PRODUCTION	(569,780,538.59)	(507,219,429.35)	89.02	(62,561,109.24)	10.98
OTHER PRODUCTION					
BEAVER	(253,669,923.39)	(191,757,548.40)	75.59	(61,912,374.99)	24.41
COYOTE SPRINGS	(202,425,908.65)	(151,888,740.95)	75.03	(50,537,167.70)	24.97
PORT WESTWARD	(286,955,566.54)	(200,294,682.98)	69.80	(86,660,883.56)	30.20
PORT WESTWARD II	(278,277,467.88)	(166,872,357.56)	59.97	(111,405,110.32)	40.03
CARTY	(468,035,124.70)	(280,426,743.82)	59.92	(187,608,380.88)	40.08
TOTAL OTHER PRODUCTION	(1,489,363,991.16)	(991,240,073.71)	66.55	(498,123,917.45)	33.45
WIND PRODUCTION					
BIGLOW CANYON	(938,700,474.42)	(85,671,370.22)	9.13	(853,029,104.20)	90.87
TUCANNON RIVER	(479,423,996.94)	(23,191,688.11)	4.84	(456,232,308.83)	95.16
TOTAL WIND PRODUCTION	(1,418,124,471.36)	(108,863,058.33)	7.68	(1,309,261,413.03)	92.32
TOTAL PRODUCTION	(3,953,593,598.53)	(2,063,777,983.22)		(1,889,815,615.31)	

PORTLAND GENERAL ELECTRIC

TABLE 2. CALCULATION OF WEIGHTED NET SALVAGE PERCENT

ACCOUNT (1)	TERMINAL RETIREMENTS		INTERIM RETIREMENTS		WEIGHTED AVERAGE NET SALVAGE % (6)=(2)*(3)+(4)*(5)
	RETIREMENTS (%) (2)	NET SALVAGE (%) (3)	RETIREMENTS (%) (4)	NET SALVAGE (%) (5)	
STEAM PRODUCTION					
COLSTRIP	95.83	(3)	4.17	(5)	(4)
HYDRO PRODUCTION					
FARADAY	86.79	(45)	13.21	(27)	(42)
NORTH FORK	90.59	(75)	9.41	(27)	(71)
OAK GROVE	81.23	(38)	18.77	(27)	(36)
PELTON	79.75	(105)	20.25	(27)	(89)
RIVER MILL	91.30	(93)	8.70	(27)	(87)
ROUND BUTTE	90.06	(90)	9.94	(27)	(84)
SULLIVAN	96.76	(29)	3.24	(27)	(29)
OTHER PRODUCTION					
BEAVER	75.59	(8)	24.41	(3)	(7)
COYOTE SPRINGS	75.03	(2)	24.97	(3)	(2)
PORT WESTWARD	69.80	(3)	30.20	(3)	(3)
PORT WESTWARD II	59.97	(2)	40.03	(3)	(3)
CARTY	59.92	(5)	40.08	(3)	(4)
WIND PRODUCTION					
BIGLOW CANYON	9.13	(18)	90.87	(5)	(6)
TUCANNON RIVER	4.84	(8)	95.16	(5)	(5)

PORTLAND GENERAL ELECTRIC

ACCOUNT 311 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1981		351				351-	
1982		16				16-	
1983	1,063		0		0		0
1984							
1985		113,055		11,797		101,258-	
1986	33,127	6,014	18	7,969	24	1,955	6
1987	78,914		0	59,179	75	59,179	75
1988	225,949		0	102,368	45	102,368	45
1989	633		0		0		0
1990	110,881	4,093	4	67,271	61	63,178	57
1991	32,027		0	1,421	4	1,421	4
1992	873,099		0		0		0
1993	468		0	391	84	391	84
1994		3,467				3,467-	
1995							
1996	91,166	88,242	97		0	88,242-	97-
1997	81,010		0		0		0
1998	24,689		0		0		0
1999			0		0		0
2000							
2001	110,858		0		0		0
2002	810,861		0	132,603	16	132,603	16
2003							
2004	19,473		0		0		0
2005	69,344		0	41,445	60	41,445	60
2006	42,220	3,018	7	29,352	70	26,334	62
2007	111,620	2,553	2	86,499	77	83,946	75
2008	11,759		0	46,012	391	46,012	391
2009	34,828		0	63,600	183	63,600	183
2010				4,297		4,297	
2011	29,203		0		0		0
2012	248	481-	194-	942	380	1,423	574
2013	207,042	61,319	30	989	0	60,330-	29-
2014	324,812	30,320	9	1,814	1	28,507-	9-
2015	119,421		0	2,856	2	2,856	2
2016	7,248	10,802	149	55,509	766	44,707	617
2017	23,650	44,747	189	12,747	54	32,000-	135-
2018	12,251	477	4		0	477-	4-
2019		27,345				27,345-	
TOTAL	3,487,862	395,338	11	729,061	21	333,723	10

PORTLAND GENERAL ELECTRIC

ACCOUNT 311 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
81-83	354	122	34		0	122-	34-
82-84	354	5	1		0	5-	1-
83-85	354	37,685		3,932		33,753-	
84-86	11,042	39,690	359	6,589	60	33,101-	300-
85-87	37,347	39,690	106	26,315	70	13,374-	36-
86-88	112,663	2,005	2	56,506	50	54,501	48
87-89	101,832		0	53,849	53	53,849	53
88-90	112,487	1,364	1	56,546	50	55,182	49
89-91	47,847	1,364	3	22,897	48	21,533	45
90-92	338,669	1,364	0	22,897	7	21,533	6
91-93	301,864		0	604	0	604	0
92-94	291,189	1,156	0	130	0	1,025-	0
93-95	156	1,156	740	130	84	1,025-	657-
94-96	30,389	30,570	101		0	30,570-	101-
95-97	57,392	29,414	51		0	29,414-	51-
96-98	65,622	29,414	45		0	29,414-	45-
97-99	35,233		0		0		0
98-00	8,230		0		0		0
99-01	36,953		0		0		0
00-02	307,240		0	44,201	14	44,201	14
01-03	307,240		0	44,201	14	44,201	14
02-04	276,778		0	44,201	16	44,201	16
03-05	29,605		0	13,815	47	13,815	47
04-06	43,679	1,006	2	23,599	54	22,593	52
05-07	74,395	1,857	2	52,432	70	50,575	68
06-08	55,200	1,857	3	53,954	98	52,097	94
07-09	52,736	851	2	65,370	124	64,519	122
08-10	15,529		0	37,969	245	37,969	245
09-11	21,344		0	22,632	106	22,632	106
10-12	9,817	160-	2-	1,746	18	1,907	19
11-13	78,831	20,279	26	644	1	19,636-	25-
12-14	177,368	30,386	17	1,248	1	29,138-	16-
13-15	217,092	30,546	14	1,886	1	28,660-	13-
14-16	150,494	13,708	9	20,060	13	6,352	4
15-17	50,106	18,516	37	23,704	47	5,188	10
16-18	14,383	18,675	130	22,752	158	4,077	28
17-19	11,967	24,190	202	4,249	36	19,941-	167-
FIVE-YEAR AVERAGE							
15-19	32,514	16,674	51	14,223	44	2,452-	8-

PORTLAND GENERAL ELECTRIC

ACCOUNT 312 BOILER PLANT EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1981	4,148	114	3		0	114-	3-
1982	12,247	1,828	15		0	1,828-	15-
1983	731		0	39	5	39	5
1984	79,689	279	0	8,175	10	7,896	10
1985							
1986	1,819,981		0	1,024	0	1,024	0
1987	200,729		0		0		0
1988	206,052		0	93,354	45	93,354	45
1989	300,000		0		0		0
1990	1,622		0		0		0
1991	2,144		0		0		0
1992	57,361	1,775	3		0	1,775-	3-
1993	165,031		0	74,419	45	74,419	45
1994	36,618	30,456	83	1,124	3	29,331-	80-
1995	1,015		0		0		0
1996	90,367	66,533	74		0	66,533-	74-
1997	1,052,654	25,835	2		0	25,835-	2-
1998	892,305		0	2,567	0	2,567	0
1999			0		0		0
2000							
2001	124,548		0	115,630	93	115,630	93
2002	339,958		0		0		0
2003	367,023	178,529	49	421,286	115	242,757	66
2004	164,598		0	52,506	32	52,506	32
2005	260,666	352,986	135	25,400	10	327,586-	126-
2006	802,179	70,496	9	176,173	22	105,677	13
2007	760,191		0	604,258	79	604,258	79
2008	560,986	112	0	2,470	0	2,358	0
2009	801,493	105,923	13		0	105,923-	13-
2010	1,174,054	50,323	4	699,028	60	648,705	55
2011	379,928		0	379,271	100	379,271	100
2012	3,118,403	851,249	27	3,905	0	847,344-	27-
2013	2,827,405	25,156	1		0	25,156-	1-
2014	1,749,785	261,726	15		0	261,726-	15-
2015	2,755,497	135,332	5		0	135,332-	5-
2016	812,126	1,268-	0		0	1,268	0
2017	1,654,767	21,093	1		0	21,093-	1-
2018	21,435	5,314	25		0	5,314-	25-
2019	17,645	16,620	94		0	16,620-	94-
TOTAL	23,615,378	2,200,411	9	2,660,629	11	460,218	2

PORTLAND GENERAL ELECTRIC

ACCOUNT 312 BOILER PLANT EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
81-83	5,709	647	11	13	0	634-	11-
82-84	30,889	702	2	2,738	9	2,036	7
83-85	26,807	93	0	2,738	10	2,645	10
84-86	633,223	93	0	3,066	0	2,973	0
85-87	673,570		0	341	0	341	0
86-88	742,254		0	31,459	4	31,459	4
87-89	235,593		0	31,118	13	31,118	13
88-90	169,225		0	31,118	18	31,118	18
89-91	101,255		0		0		0
90-92	20,375	592	3		0	592-	3-
91-93	74,845	592	1	24,806	33	24,215	32
92-94	86,336	10,743	12	25,181	29	14,438	17
93-95	67,555	10,152	15	25,181	37	15,029	22
94-96	42,667	32,330	76	375	1	31,955-	75-
95-97	381,346	30,790	8		0	30,790-	8-
96-98	678,442	30,790	5	856	0	29,934-	4-
97-99	648,320	8,612	1	856	0	7,756-	1-
98-00	297,435		0	856	0	856	0
99-01	41,516		0	38,543	93	38,543	93
00-02	154,835		0	38,543	25	38,543	25
01-03	277,176	59,510	21	178,972	65	119,463	43
02-04	290,526	59,510	20	157,931	54	98,421	34
03-05	264,096	177,172	67	166,397	63	10,774-	4-
04-06	409,148	141,161	35	84,693	21	56,468-	14-
05-07	607,678	141,161	23	268,610	44	127,450	21
06-08	707,785	23,536	3	260,967	37	237,431	34
07-09	707,557	35,345	5	202,243	29	166,898	24
08-10	845,511	52,120	6	233,833	28	181,713	21
09-11	785,158	52,082	7	359,433	46	307,351	39
10-12	1,557,461	300,524	19	360,735	23	60,211	4
11-13	2,108,578	292,135	14	127,725	6	164,409-	8-
12-14	2,565,197	379,377	15	1,302	0	378,075-	15-
13-15	2,444,229	140,738	6		0	140,738-	6-
14-16	1,772,469	131,930	7		0	131,930-	7-
15-17	1,740,797	51,719	3		0	51,719-	3-
16-18	829,443	8,380	1		0	8,380-	1-
17-19	564,616	14,342	3		0	14,342-	3-
FIVE-YEAR AVERAGE							
15-19	1,052,294	35,418	3		0	35,418-	3-

PORTLAND GENERAL ELECTRIC
ACCOUNT 314 TURBOGENERATOR UNITS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1988	2,291		0	1,038	45	1,038	45
1989							
1990	69,262		0		0		0
1991							
1992	571		0		0		0
1993							
1994							
1995							
1996							
1997	408,345	32,944	8		0	32,944-	8-
1998	175,988		0		0		0
1999							
2000							
2001							
2002							
2003							
2004	3,398,500		0		0		0
2005	245	119,786			0	119,786-	
2006	1,242,211	215	0		0	215-	0
2007	431,084	1,425	0		0	1,425-	0
2008	1,847,709		0		0		0
2009	2,696,941		0		0		0
2010		1,453				1,453-	
2011	1,274,514		0		0		0
2012	1,918,916		0		0		0
2013	432,833	178,749-	41-		0	178,749	41
2014	1,564,334		0		0		0
2015	227,005		0		0		0
2016	349,730		0		0		0
2017							
2018							
2019		164				164-	
TOTAL	16,040,477	22,761-	0	1,038	0	23,799	0

THREE-YEAR MOVING AVERAGES

88-90	23,851		0	346	1	346	1
89-91	23,087		0		0		0
90-92	23,278		0		0		0
91-93	190		0		0		0
92-94	190		0		0		0
93-95							

PORTLAND GENERAL ELECTRIC
ACCOUNT 314 TURBOGENERATOR UNITS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
94-96							
95-97	136,115	10,981	8		0	10,981-	8-
96-98	194,778	10,981	6		0	10,981-	6-
97-99	194,778	10,981	6		0	10,981-	6-
98-00	58,663		0		0		0
99-01							
00-02							
01-03							
02-04	1,132,833		0		0		0
03-05	1,132,915	39,929	4		0	39,929-	4-
04-06	1,546,985	40,000	3		0	40,000-	3-
05-07	557,846	40,475	7		0	40,475-	7-
06-08	1,173,668	547	0		0	547-	0
07-09	1,658,578	475	0		0	475-	0
08-10	1,514,883	484	0		0	484-	0
09-11	1,323,818	484	0		0	484-	0
10-12	1,064,477	484	0		0	484-	0
11-13	1,208,754	59,583-	5-		0	59,583	5
12-14	1,305,361	59,583-	5-		0	59,583	5
13-15	741,390	59,583-	8-		0	59,583	8
14-16	713,690		0		0		0
15-17	192,245		0		0		0
16-18	116,577		0		0		0
17-19		54				54-	
FIVE-YEAR AVERAGE							
15-19	115,347		33	0	0	33-	0

PORTLAND GENERAL ELECTRIC

ACCOUNT 315 ACCESSORY ELECTRIC EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1985		9,698		1,033		8,665-	
1986							
1987				975		975	
1988	2,312		0	1,047	45	1,047	45
1989							
1990	1,555		0		0		0
1991							
1992	16,336	78	0	1,908	12	1,830	11
1993							
1994	40,260	1,639	4		0	1,639-	4-
1995							
1996							
1997	2,304,750	185,941	8		0	185,941-	8-
1998							
1999			0		0		0
2000							
2001							
2002							
2003							
2004							
2005	114,287		0		0		0
2006							
2007	836,875	890	0		0	890-	0
2008		32,140				32,140-	
2009							
2010	21,838		0		0		0
2011	13,768		0		0		0
2012	19,132	184	1		0	184-	1-
2013							
2014	49,059		0		0		0
2015	4,373	32,356	740		0	32,356-	740-
2016		3,901				3,901-	
2017							
2018							
2019		512				512-	
TOTAL	3,424,546	267,338	8	4,964	0	262,375-	8-

THREE-YEAR MOVING AVERAGES

85-87		3,233		669		2,563-	
86-88	771		0	674	87	674	87
87-89	771		0	674	87	674	87

PORTLAND GENERAL ELECTRIC

ACCOUNT 315 ACCESSORY ELECTRIC EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
88-90	1,289		0	349	27	349	27
89-91	518		0		0		0
90-92	5,964	26	0	636	11	610	10
91-93	5,445	26	0	636	12	610	11
92-94	18,865	572	3	636	3	64	0
93-95	13,420	546	4		0	546-	4-
94-96	13,420	546	4		0	546-	4-
95-97	768,250	61,980	8		0	61,980-	8-
96-98	768,250	61,980	8		0	61,980-	8-
97-99	768,250	61,980	8		0	61,980-	8-
98-00			0		0		0
99-01			0		0		0
00-02							
01-03							
02-04							
03-05	38,096		0		0		0
04-06	38,096		0		0		0
05-07	317,054	297	0		0	297-	0
06-08	278,958	11,010	4		0	11,010-	4-
07-09	278,958	11,010	4		0	11,010-	4-
08-10	7,279	10,713	147		0	10,713-	147-
09-11	11,869		0		0		0
10-12	18,246	61	0		0	61-	0
11-13	10,967	61	1		0	61-	1-
12-14	22,730	61	0		0	61-	0
13-15	17,811	10,785	61		0	10,785-	61-
14-16	17,811	12,086	68		0	12,086-	68-
15-17	1,458	12,086	829		0	12,086-	829-
16-18		1,300				1,300-	
17-19		171				171-	
FIVE-YEAR AVERAGE							
15-19	875	7,354	841		0	7,354-	841-

PORTLAND GENERAL ELECTRIC

ACCOUNT 316 MISCELLANEOUS POWER PLANT EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1981	138,259	71	0	2,363	2	2,292	2
1982							
1983							
1984		4,936		27,282		22,346	
1985		529,461		50,636		478,825-	
1986	627,470		0	109,072	17	109,072	17
1987	33,703		0	2,841	8	2,841	8
1988	46,655		0	55,683	119	55,683	119
1989	90,964	492	1	13,093	14	12,602	14
1990	151,626		0	51,666	34	51,666	34
1991	39,387		0		0		0
1992	42,493		0		0		0
1993	7,532		0	2,094	28	2,094	28
1994	360,794		0	3,949	1	3,949	1
1995	28,062	116,571	415	65,881	235	50,689-	181-
1996	72,899	221	0	4,685	6	4,464	6
1997	14,189		0	6,596	46	6,596	46
1998	42,463		0		0		0
1999			0		0		0
2000	10,007		0	3,905	39	3,905	39
2001	1,538		0		0		0
2002	352,168		0		0		0
2003	20,993		0		0		0
2004				3,711		3,711	
2005	19,705		0	9,643	49	9,643	49
2006	10,791		0	310	3	310	3
2007	9,778	246	3		0	246-	3-
2008	67,815		0	13,188	19	13,188	19
2009	19,143		0	2,369	12	2,369	12
2010	105,399		0		0		0
2011	16,192		0	18,806	116	18,806	116
2012		3,769-		7,377		11,146	
2013		47,769		7,746		40,023-	
2014		209-		14,206		14,415	
2015	3,333		0	22,375	671	22,375	671
2016				7,552		7,552	
2017							
2018							
2019							
TOTAL	2,333,356	695,789	30	507,030	22	188,759-	8-

PORTLAND GENERAL ELECTRIC

ACCOUNT 316 MISCELLANEOUS POWER PLANT EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
81-83	46,086	24	0	788	2	764	2
82-84		1,645		9,094		7,449	
83-85		178,132		25,973		152,160-	
84-86	209,157	178,132	85	62,330	30	115,802-	55-
85-87	220,391	176,487	80	54,183	25	122,304-	55-
86-88	235,943		0	55,865	24	55,865	24
87-89	57,107	164	0	23,873	42	23,709	42
88-90	96,415	164	0	40,147	42	39,983	41
89-91	93,992	164	0	21,586	23	21,422	23
90-92	77,835		0	17,222	22	17,222	22
91-93	29,804		0	698	2	698	2
92-94	136,939		0	2,014	1	2,014	1
93-95	132,129	38,857	29	23,975	18	14,882-	11-
94-96	153,918	38,931	25	24,838	16	14,092-	9-
95-97	38,384	38,931	101	25,721	67	13,210-	34-
96-98	43,184	74	0	3,760	9	3,687	9
97-99	18,884		0	2,199	12	2,199	12
98-00	17,490		0	1,302	7	1,302	7
99-01	3,848		0	1,302	34	1,302	34
00-02	121,237		0	1,302	1	1,302	1
01-03	124,900		0		0		0
02-04	124,387		0	1,237	1	1,237	1
03-05	13,566		0	4,452	33	4,452	33
04-06	10,165		0	4,555	45	4,555	45
05-07	13,425	82	1	3,318	25	3,236	24
06-08	29,461	82	0	4,499	15	4,417	15
07-09	32,245	82	0	5,186	16	5,103	16
08-10	64,119		0	5,186	8	5,186	8
09-11	46,911		0	7,058	15	7,058	15
10-12	40,530	1,256-	3-	8,728	22	9,984	25
11-13	5,397	14,667	272	11,310	210	3,357-	62-
12-14		14,597		9,776		4,821-	
13-15	1,111	15,854		14,776		1,078-	97-
14-16	1,111	70-	6-	14,711		14,781	
15-17	1,111		0	9,976	898	9,976	898
16-18				2,517		2,517	
17-19							
FIVE-YEAR AVERAGE							
15-19	667		0	5,985	898	5,985	898

PORTLAND GENERAL ELECTRIC

ACCOUNT 331 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1971	15,016	5,147	34		0	5,147-	34-
1972	45,309	3,191	7	600	1	2,591-	6-
1973	26,360	1,770	7	914	3	856-	3-
1974	14,693	3,024	21		0	3,024-	21-
1975	11,455	15,134	132	51	0	15,083-	132-
1976	20,746	4,537	22	145	1	4,392-	21-
1977	32,229	10,670	33	591	2	10,079-	31-
1978	1,919	12,058	628		0	12,058-	628-
1979	23,112	11,584	50	9,731	42	1,853-	8-
1980	58,864	27,304	46	18,915	32	8,389-	14-
1981	7,286	3,210	44	5	0	3,206-	44-
1982	321	2,777	864	481	150	2,296-	714-
1983	465	56	12		0	56-	12-
1984		459				459-	
1985	1,228	522	42		0	522-	42-
1986	11,994	17,087	142		0	17,087-	142-
1987	3,826	15,711	411		0	15,711-	411-
1988	1,116		0		0		0
1989	13,041	434	3		0	434-	3-
1990	16,312		0	7,440	46	7,440	46
1991	19,774	9,694	49		0	9,694-	49-
1992	14,345	5,724	40		0	5,724-	40-
1993	30,552	500	2		0	500-	2-
1994	47,838	71	0		0	71-	0
1995	16,567	27,397	165	623	4	26,775-	162-
1996	16,046	10,384	65		0	10,384-	65-
1997	12,707	10,662	84	153	1	10,509-	83-
1998	179,158	15,558	9		0	15,558-	9-
1999	83,948	24,748	29		0	24,748-	29-
2000	112,313	12,667-	11-		0	12,667	11
2001	46,057	15,307	33		0	15,307-	33-
2002	22,001	13,496	61		0	13,496-	61-
2003	846		0		0		0
2004	39,110	4,089	10		0	4,089-	10-
2005	203	37,032			0	37,032-	
2006	69,367	28,368	41		0	28,368-	41-
2007	2,452		0		0		0
2008	44,648		0		0		0
2009	100,322	35,747	36		0	35,747-	36-
2010	127,825	14,348	11		0	14,348-	11-
2011	1,974	60,523			0	60,523-	
2012	11,413	147,712			0	147,712-	
2013		5,826-				5,826	

PORTLAND GENERAL ELECTRIC

ACCOUNT 331 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2014	11,000	31,564	287		0	31,564-	287-
2015	84,725	7,154	8		0	7,154-	8-
2016	2,891	577,402			0	577,402-	
2017	8,287	440,043			0	440,043-	
2018	398,457	44,118	11		0	44,118-	11-
2019	43,431	391,341	901		0	391,341-	901-
TOTAL	1,853,550	2,069,164	112	39,649	2	2,029,515-	109-

THREE-YEAR MOVING AVERAGES

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

PORTLAND GENERAL ELECTRIC

ACCOUNT 331 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
03-05	13,386	13,707	102		0	13,707-	102-
04-06	36,226	23,163	64		0	23,163-	64-
05-07	24,007	21,800	91		0	21,800-	91-
06-08	38,822	9,456	24		0	9,456-	24-
07-09	49,141	11,916	24		0	11,916-	24-
08-10	90,932	16,698	18		0	16,698-	18-
09-11	76,707	36,873	48		0	36,873-	48-
10-12	47,071	74,194	158		0	74,194-	158-
11-13	4,462	67,469			0	67,469-	
12-14	7,471	57,816	774		0	57,816-	774-
13-15	31,908	10,964	34		0	10,964-	34-
14-16	32,872	205,373	625		0	205,373-	625-
15-17	31,968	341,533			0	341,533-	
16-18	136,545	353,854	259		0	353,854-	259-
17-19	150,059	291,834	194		0	291,834-	194-
FIVE-YEAR AVERAGE							
15-19	107,558	292,012	271		0	292,012-	271-

PORTLAND GENERAL ELECTRIC

ACCOUNT 332 RESERVOIRS, DAMS AND WATERWAYS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1971	62,122	6,673	11	200	0	6,473-	10-
1972	38,330	5,640	15		0	5,640-	15-
1973	16,464	4,684	28		0	4,684-	28-
1974	13,214	19,219	145	797	6	18,422-	139-
1975	11,894	5,266	44		0	5,266-	44-
1976	27,730	3,426	12		0	3,426-	12-
1977	41,955	73,750	176	2,478	6	71,272-	170-
1978	14,175	3,001	21		0	3,001-	21-
1979	42,260	34,682	82		0	34,682-	82-
1980	13,893	2,711	20		0	2,711-	20-
1981	15,724	14,083	90	180	1	13,903-	88-
1982	5,384	6,897	128		0	6,897-	128-
1983	14,220	2,029	14		0	2,029-	14-
1984		1,225		48		1,177-	
1985	4,123	2,530	61		0	2,530-	61-
1986	42,153	47,296	112		0	47,296-	112-
1987	18,231	413	2		0	413-	2-
1988	2,001	5,758	288		0	5,758-	288-
1989	76,074	201,633	265	1,250	2	200,383-	263-
1990	16,833	53,716	319	13,710	81	40,006-	238-
1991	20,039		0		0		0
1992	2,784	1,108	40		0	1,108-	40-
1993	107,786	5,776	5		0	5,776-	5-
1994	20,474		0		0		0
1995	330,939	1,850	1		0	1,850-	1-
1996	43,187	8,501	20	3,445	8	5,055-	12-
1997	58,456	63,623	109	273,134-	467-	336,757-	576-
1998	34,314	14,794	43		0	14,794-	43-
1999	36,984	10,458	28	1,597	4	8,861-	24-
2000	46,866	527	1		0	527-	1-
2001	21,729	591,235			0	591,235-	
2002	66,204	17,950	27		0	17,950-	27-
2003	14,666	14,448	99		0	14,448-	99-
2004	14,628	5,973	41		0	5,973-	41-
2005	431,936	136,243	32		0	136,243-	32-
2006	1,449,760	60,648	4		0	60,648-	4-
2007	26,720	824,585		685	3	823,899-	
2008	9,979	671,177			0	671,177-	
2009	33,316	11,089	33		0	11,089-	33-
2010	685,811	98,676	14		0	98,676-	14-
2011	26,001	138,401	532		0	138,401-	532-
2012	118,826	772,270	650		0	772,270-	650-
2013	51,669	508,358	984		0	508,358-	984-

PORTLAND GENERAL ELECTRIC

ACCOUNT 332 RESERVOIRS, DAMS AND WATERWAYS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2014	263,720	18,134	7		0	18,134-	7-
2015	28,589	7,841	27		0	7,841-	27-
2016	105,291	476,497	453		0	476,497-	453-
2017	87,940	420,973	479		0	420,973-	479-
2018	216,470	304,392	141		0	304,392-	141-
2019	328,711	178,208-	54-		0	178,208	54
TOTAL	5,160,575	5,501,950	107	248,744-	5-	5,750,693-	111-

THREE-YEAR MOVING AVERAGES

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

PORTLAND GENERAL ELECTRIC

ACCOUNT 332 RESERVOIRS, DAMS AND WATERWAYS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
03-05	153,743	52,221	34		0	52,221-	34-
04-06	632,108	67,621	11		0	67,621-	11-
05-07	636,139	340,492	54	228	0	340,263-	53-
06-08	495,486	518,803	105	228	0	518,575-	105-
07-09	23,338	502,284		228	1	502,055-	
08-10	243,035	260,314	107		0	260,314-	107-
09-11	248,376	82,722	33		0	82,722-	33-
10-12	276,879	336,449	122		0	336,449-	122-
11-13	65,499	473,010	722		0	473,010-	722-
12-14	144,738	432,921	299		0	432,921-	299-
13-15	114,659	178,111	155		0	178,111-	155-
14-16	132,533	167,491	126		0	167,491-	126-
15-17	73,940	301,770	408		0	301,770-	408-
16-18	136,567	400,621	293		0	400,621-	293-
17-19	211,041	182,386	86		0	182,386-	86-
FIVE-YEAR AVERAGE							
15-19	153,400	206,299	134		0	206,299-	134-

PORTLAND GENERAL ELECTRIC

ACCOUNT 333 WATER WHEELS, TURBINES AND GENERATORS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1971	9,585		0		0		0
1972	33,621	5,218	16		0	5,218-	16-
1973	185,000	5,611	3	99	0	5,512-	3-
1974		616		8,275		7,659	
1975	29,926	2,163	7		0	2,163-	7-
1976							
1977							
1978							
1979	52,089	418	1		0	418-	1-
1980	520		0		0		0
1981		168				168-	
1982	6,904	235	3		0	235-	3-
1983	38,722		0	36,943	95	36,943	95
1984	157,000	22,264	14	14,388	9	7,876-	5-
1985	10,131		0	69	1	69	1
1986							
1987	7,596		0		0		0
1988	19,330		0		0		0
1989	217,610	48,693	22		0	48,693-	22-
1990	100,897	27,251	27	7,456	7	19,795-	20-
1991	21,424	14,447	67		0	14,447-	67-
1992	32,202	11,105	34		0	11,105-	34-
1993	7,562	23,786	315		0	23,786-	315-
1994	19,580	13,326	68		0	13,326-	68-
1995							
1996	208,151	37,808	18		0	37,808-	18-
1997	11,130	50,737	456	191,356-		242,092-	
1998	75,831	47,840	63		0	47,840-	63-
1999	165,585	145,925	88		0	145,925-	88-
2000	76,712	44,737	58	4,440	6	40,297-	53-
2001	16,560	395,927			0	395,927-	
2002	874,120	21,637	2		0	21,637-	2-
2003	268,021	16,074	6		0	16,074-	6-
2004	161,600	14,285	9	66	0	14,219-	9-
2005	314,757	278,937	89		0	278,937-	89-
2006		47,806				47,806-	
2007	139,236	60,000	43		0	60,000-	43-
2008	45,582	86,122	189		0	86,122-	189-
2009		89,882				89,882-	
2010	4,751	1,469	31		0	1,469-	31-
2011	712	260-	36-		0	260	36
2012	700,568	18,302	3		0	18,302-	3-
2013	108,893	343,751	316		0	343,751-	316-

PORTLAND GENERAL ELECTRIC

ACCOUNT 333 WATER WHEELS, TURBINES AND GENERATORS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2014	675,651	397,476	59		0	397,476-	59-
2015	595,029	612,375	103		0	612,375-	103-
2016	6,257	296,261		74,942		221,320-	
2017	774	41	5		0	41-	5-
2018							
2019	387,356	1,469,252	379		0	1,469,252-	379-
TOTAL	5,786,973	4,651,686	80	44,678-	1-	4,696,363-	81-

THREE-YEAR MOVING AVERAGES

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

PORTLAND GENERAL ELECTRIC

ACCOUNT 333 WATER WHEELS, TURBINES AND GENERATORS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
03-05	248,126	103,098	42	22	0	103,076-	42-
04-06	158,786	113,676	72	22	0	113,654-	72-
05-07	151,331	128,914	85		0	128,914-	85-
06-08	61,606	64,643	105		0	64,643-	105-
07-09	61,606	78,668	128		0	78,668-	128-
08-10	16,778	59,158	353		0	59,158-	353-
09-11	1,821	30,364			0	30,364-	
10-12	235,344	6,504	3		0	6,504-	3-
11-13	270,058	120,598	45		0	120,598-	45-
12-14	495,037	253,176	51		0	253,176-	51-
13-15	459,858	451,201	98		0	451,201-	98-
14-16	425,646	435,371	102	24,981	6	410,390-	96-
15-17	200,687	302,893	151	24,981	12	277,912-	138-
16-18	2,344	98,768		24,981		73,787-	
17-19	129,377	489,765	379		0	489,765-	379-
FIVE-YEAR AVERAGE							
15-19	197,883	475,586	240	14,988	8	460,598-	233-

PORTLAND GENERAL ELECTRIC

ACCOUNT 334 ACCESSORY ELECTRIC EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1971	2,752	376	14		0	376-	14-
1972		123				123-	
1973		21				21-	
1974							
1975	500	292	58		0	292-	58-
1976	1,351	135	10		0	135-	10-
1977	156		0		0		0
1978	15,710	1,007	6	8,861	56	7,854	50
1979	2,857	2,101	74	1,319	46	781-	27-
1980	5,374	338	6		0	338-	6-
1981	23,410	9,087	39		0	9,087-	39-
1982	4,128	2,449	59	2,364	57	85-	2-
1983							
1984							
1985	10,035		0		0		0
1986	36,306		0		0		0
1987	10,166		0		0		0
1988	14,471		0		0		0
1989	9,664		0	293	3	293	3
1990	15,501		0		0		0
1991	97,892	4,771	5		0	4,771-	5-
1992	16,408	255	2		0	255-	2-
1993	6,983	1,069	15		0	1,069-	15-
1994	45,825	2,967	6		0	2,967-	6-
1995	21,805	6,874	32	406	2	6,468-	30-
1996	40,718	3,946	10		0	3,946-	10-
1997	21,081	334	2		0	334-	2-
1998				40		40	
1999	46,816	5,117	11		0	5,117-	11-
2000	38,063		0		0		0
2001	61,608	124,762	203		0	124,762-	203-
2002	89,261	9,675	11		0	9,675-	11-
2003	77		0		0		0
2004	7,508	350	5		0	350-	5-
2005	26,839	3,230	12		0	3,230-	12-
2006	41,007	8,872	22		0	8,872-	22-
2007	200,549	195,310	97		0	195,310-	97-
2008	4,963		0		0		0
2009	4,509		0		0		0
2010	8,554	62,109	726		0	62,109-	726-
2011	50,539	48,030	95		0	48,030-	95-
2012	123,643	98,424	80		0	98,424-	80-
2013	9,593	25,419	265		0	25,419-	265-

PORTLAND GENERAL ELECTRIC

ACCOUNT 334 ACCESSORY ELECTRIC EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2014	28,780	125,499	436		0	125,499-	436-
2015	107,580	107,754	100		0	107,754-	100-
2016	130,857	11,233-	9-		0	11,233	9
2017							
2018		12,983				12,983-	
2019	689,696	229,909	33		0	229,909-	33-
TOTAL	2,073,535	1,082,352	52	13,283	1	1,069,069-	52-

THREE-YEAR MOVING AVERAGES

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

PORTLAND GENERAL ELECTRIC

ACCOUNT 334 ACCESSORY ELECTRIC EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
03-05	11,475	1,193	10		0	1,193-	10-
04-06	25,118	4,151	17		0	4,151-	17-
05-07	89,465	69,137	77		0	69,137-	77-
06-08	82,173	68,061	83		0	68,061-	83-
07-09	70,007	65,103	93		0	65,103-	93-
08-10	6,008	20,703	345		0	20,703-	345-
09-11	21,201	36,713	173		0	36,713-	173-
10-12	60,912	69,521	114		0	69,521-	114-
11-13	61,258	57,291	94		0	57,291-	94-
12-14	54,005	83,114	154		0	83,114-	154-
13-15	48,651	86,224	177		0	86,224-	177-
14-16	89,072	74,007	83		0	74,007-	83-
15-17	79,479	32,174	40		0	32,174-	40-
16-18	43,619	583	1		0	583-	1-
17-19	229,899	80,964	35		0	80,964-	35-
FIVE-YEAR AVERAGE							
15-19	185,627	67,882	37		0	67,882-	37-

PORTLAND GENERAL ELECTRIC

ACCOUNT 335 MISCELLANEOUS POWER PLANT EQUIPMENT

SUMMARY OF BOOK SALVAGE

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

PORTLAND GENERAL ELECTRIC

ACCOUNT 335 MISCELLANEOUS POWER PLANT EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2014							
2015	2,270		0		0		0
2016							
2017	14,689		0		0		0
2018							
2019							
TOTAL	1,082,598	172,032	16	93,484	9	78,548-	7-

THREE-YEAR MOVING AVERAGES

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

PORTLAND GENERAL ELECTRIC

ACCOUNT 335 MISCELLANEOUS POWER PLANT EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
03-05	17,574	868	5	8,611	49	7,743	44
04-06	159,551	869	1	8,611	5	7,742	5
05-07	158,706	869	1	5,833	4	4,964	3
06-08	178,437	1	0	2,111	1	2,111	1
07-09	55,575	1,776	3	2,111	4	335	1
08-10	58,911	1,776	3	2,111	4	335	1
09-11	22,451	1,776	8		0	1,776-	8-
10-12	3,337		0		0		0
11-13							
12-14							
13-15	757		0		0		0
14-16	757		0		0		0
15-17	5,653		0		0		0
16-18	4,896		0		0		0
17-19	4,896		0		0		0
FIVE-YEAR AVERAGE							
15-19	3,392		0		0		0

PORTLAND GENERAL ELECTRIC

ACCOUNT 336 ROADS, RAILROADS AND BRIDGES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1973	657		0		0		0
1974	26	74	286		0	74-	286-
1975	460	537	117		0	537-	117-
1976							
1977							
1978							
1979	959	139	15		0	139-	15-
1980	644		0		0		0
1981							
1982							
1983							
1984							
1985							
1986	7,697		0		0		0
1987							
1988							
1989							
1990	1,729		0		0		0
1991							
1992							
1993	783		0		0		0
1994	92,678	740	1		0	740-	1-
1995							
1996							
1997							
1998	316,522	12,168	4		0	12,168-	4-
1999							
2000		757				757-	
2001							
2002	18,248	10,277	56		0	10,277-	56-
2003							
2004							
2005	6,444		0		0		0
2006		7,265				7,265-	
2007							
2008	211,799		0		0		0
2009							
2010							
2011							
2012	704	19,333			0	19,333-	
2013	902	81,518			0	81,518-	
2014	21,224	19,210-	91-		0	19,210	91
2015	3,155	14,393	456		0	14,393-	456-

PORTLAND GENERAL ELECTRIC

ACCOUNT 336 ROADS, RAILROADS AND BRIDGES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2016	47,716	64,446	135		0	64,446-	135-
2017		19,400				19,400-	
2018		51,356				51,356-	
2019		195,148				195,148-	
TOTAL	732,347	458,343	63		0	458,343-	63-

THREE-YEAR MOVING AVERAGES

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

PORTLAND GENERAL ELECTRIC

ACCOUNT 336 ROADS, RAILROADS AND BRIDGES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
07-09	70,600		0		0		0
08-10	70,600		0		0		0
09-11							
10-12	235	6,444			0	6,444-	
11-13	535	33,617			0	33,617-	
12-14	7,610	27,214	358		0	27,214-	358-
13-15	8,427	25,567	303		0	25,567-	303-
14-16	24,032	19,876	83		0	19,876-	83-
15-17	16,957	32,746	193		0	32,746-	193-
16-18	15,905	45,067	283		0	45,067-	283-
17-19		88,635				88,635-	
FIVE-YEAR AVERAGE							
15-19	10,174	68,949	678		0	68,949-	678-

PORTLAND GENERAL ELECTRIC

ACCOUNT 341 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1975	13,186		0		0		0
1976							
1977							
1978		28				28-	
1979	8,584	52,765	615		0	52,765-	615-
1980	137,619	6,136	4	17,558	13	11,422	8
1981							
1982	90,770		0	12,500	14	12,500	14
1983				34		34	
1984				66		66	
1985							
1986							
1987		6,300				6,300-	
1988							
1989				4,187		4,187	
1990	5,036		0	18,195	361	18,195	361
1991							
1992	27,120	2,285	8		0	2,285-	8-
1993	359,301	10,000	3		0	10,000-	3-
1994	1,062	1,173	110		0	1,173-	110-
1995	530	6,751			0	6,751-	
1996		64,701				64,701-	
1997	12,771	7,316	57		0	7,316-	57-
1998	22,095		0		0		0
1999	24,298		0		0		0
2000							
2001							
2002	668		0		0		0
2003	2,356		0	795	34	795	34
2004		279				279-	
2005	270,958	5,938	2		0	5,938-	2-
2006	101,911	22,599	22		0	22,599-	22-
2007	426,029	4,091	1		0	4,091-	1-
2008	2,547	97,866			0	97,866-	
2009	7,863	100,603			0	100,603-	
2010		7,014				7,014-	
2011	9,387	2,198-	23-		0	2,198	23
2012	36,824	17,402	47		0	17,402-	47-
2013	8,329	19,924	239		0	19,924-	239-
2014	46,575	23,446	50		0	23,446-	50-
2015	5,833	267,539			0	267,539-	
2016	165,339	110,487	67		0	110,487-	67-
2017	124,920	1,496	1		0	1,496-	1-

PORTLAND GENERAL ELECTRIC

ACCOUNT 341 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2018		57,197				57,197-	
2019		536,256				536,256-	
TOTAL	1,911,909	1,427,395	75	53,335	3	1,374,060-	72-

THREE-YEAR MOVING AVERAGES

75-77	4,395		0		0		0
76-78			9				9-
77-79	2,861	17,598	615		0	17,598-	615-
78-80	48,734	19,643	40	5,852	12	13,790-	28-
79-81	48,734	19,634	40	5,852	12	13,781-	28-
80-82	76,129	2,045	3	10,019	13	7,974	10
81-83	30,257		0	4,178	14	4,178	14
82-84	30,257		0	4,200	14	4,200	14
83-85				33		33	
84-86				22		22	
85-87		2,100				2,100-	
86-88		2,100				2,100-	
87-89		2,100		1,396		704-	
88-90	1,679		0	7,461	444	7,461	444
89-91	1,679		0	7,461	444	7,461	444
90-92	10,718	762	7	6,065	57	5,303	49
91-93	128,807	4,095	3		0	4,095-	3-
92-94	129,161	4,486	3		0	4,486-	3-
93-95	120,298	5,975	5		0	5,975-	5-
94-96	531	24,208			0	24,208-	
95-97	4,434	26,256	592		0	26,256-	592-
96-98	11,622	24,006	207		0	24,006-	207-
97-99	19,721	2,439	12		0	2,439-	12-
98-00	15,464		0		0		0
99-01	8,099		0		0		0
00-02	223		0		0		0
01-03	1,008		0	265	26	265	26
02-04	1,008	93	9	265	26	172	17
03-05	91,105	2,072	2	265	0	1,807-	2-
04-06	124,290	9,605	8		0	9,605-	8-
05-07	266,299	10,876	4		0	10,876-	4-
06-08	176,829	41,519	23		0	41,519-	23-
07-09	145,480	67,520	46		0	67,520-	46-
08-10	3,470	68,494			0	68,494-	
09-11	5,750	35,140	611		0	35,140-	611-
10-12	15,404	7,406	48		0	7,406-	48-

PORTLAND GENERAL ELECTRIC

ACCOUNT 341 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
11-13	18,180	11,710	64		0	11,710-	64-
12-14	30,576	20,258	66		0	20,258-	66-
13-15	20,246	103,636	512		0	103,636-	512-
14-16	72,582	133,824	184		0	133,824-	184-
15-17	98,697	126,507	128		0	126,507-	128-
16-18	96,753	56,393	58		0	56,393-	58-
17-19	41,640	198,317	476		0	198,317-	476-
FIVE-YEAR AVERAGE							
15-19	59,218	194,595	329		0	194,595-	329-

PORTLAND GENERAL ELECTRIC

ACCOUNT 342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1975	844		0		0		0
1976							
1977							
1978							
1979	13,890	8,754	63		0	8,754-	63-
1980	238,778	16,125	7	83,578	35	67,453	28
1981	3,557	68	2		0	68-	2-
1982	10,366		0		0		0
1983							
1984							
1985							
1986							
1987							
1988							
1989							
1990							
1991	24,000		0		0		0
1992	50,764	48,000	95		0	48,000-	95-
1993	370,484		0	136,072	37	136,072	37
1994	10,430	22,216	213		0	22,216-	213-
1995	3,475	2,155	62		0	2,155-	62-
1996							
1997	5,189	3,346	64		0	3,346-	64-
1998	641	125	20		0	125-	20-
1999	307,539	399	0		0	399-	0
2000	231,177	250,024	108	10,760	5	239,264-	103-
2001	404,128	4,146-	1-		0	4,146	1
2002							
2003	5,818,044		0		0		0
2004		3,337-				3,337	
2005	3,648	700,000			0	700,000-	
2006	1,116,327	149,189	13		0	149,189-	13-
2007	1,592,835	2,523	0		0	2,523-	0
2008	27,457	4,943	18		0	4,943-	18-
2009	362,125	1,248	0		0	1,248-	0
2010	58,912		0		0		0
2011	1,655,993	251,165	15	19,672	1	231,493-	14-
2012	36,078	39,255	109		0	39,255-	109-
2013	141,632	35,732	25		0	35,732-	25-
2014	593,542	375,314	63		0	375,314-	63-
2015	1,133,819	108,014	10		0	108,014-	10-
2016	636,614	1,528,643	240		0	1,528,643-	240-
2017	2,074,042	1,146,683	55		0	1,146,683-	55-

PORTLAND GENERAL ELECTRIC

ACCOUNT 342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2018		33,120				33,120-	
2019		152,928				152,928-	
TOTAL	16,926,329	4,872,487	29	250,081	1	4,622,405-	27-

THREE-YEAR MOVING AVERAGES

75-77	281		0		0		0
76-78							
77-79	4,630	2,918	63		0	2,918-	63-
78-80	84,223	8,293	10	27,859	33	19,566	23
79-81	85,408	8,316	10	27,859	33	19,544	23
80-82	84,234	5,398	6	27,859	33	22,462	27
81-83	4,641	23	0		0	23-	0
82-84	3,455		0		0		0
83-85							
84-86							
85-87							
86-88							
87-89							
88-90							
89-91	8,000		0		0		0
90-92	24,921	16,000	64		0	16,000-	64-
91-93	148,416	16,000	11	45,357	31	29,357	20
92-94	143,893	23,405	16	45,357	32	21,952	15
93-95	128,130	8,124	6	45,357	35	37,234	29
94-96	4,635	8,124	175		0	8,124-	175-
95-97	2,888	1,834	63		0	1,834-	63-
96-98	1,943	1,157	60		0	1,157-	60-
97-99	104,456	1,290	1		0	1,290-	1-
98-00	179,786	83,516	46	3,587	2	79,930-	44-
99-01	314,281	82,092	26	3,587	1	78,506-	25-
00-02	211,768	81,959	39	3,587	2	78,373-	37-
01-03	2,074,057	1,382-	0		0	1,382	0
02-04	1,939,348	1,112-	0		0	1,112	0
03-05	1,940,564	232,221	12		0	232,221-	12-
04-06	373,325	281,951	76		0	281,951-	76-
05-07	904,270	283,904	31		0	283,904-	31-
06-08	912,206	52,218	6		0	52,218-	6-
07-09	660,806	2,904	0		0	2,904-	0
08-10	149,498	2,064	1		0	2,064-	1-
09-11	692,343	84,138	12	6,557	1	77,580-	11-
10-12	583,661	96,807	17	6,557	1	90,250-	15-

PORTLAND GENERAL ELECTRIC

ACCOUNT 342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
11-13	611,234	108,718	18	6,557	1	102,160-	17-
12-14	257,084	150,101	58		0	150,101-	58-
13-15	622,998	173,020	28		0	173,020-	28-
14-16	787,992	670,657	85		0	670,657-	85-
15-17	1,281,491	927,780	72		0	927,780-	72-
16-18	903,552	902,815	100		0	902,815-	100-
17-19	691,347	444,244	64		0	444,244-	64-
FIVE-YEAR AVERAGE							
15-19	768,895	593,878	77		0	593,878-	77-

PORTLAND GENERAL ELECTRIC

ACCOUNT 344 GENERATORS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1976		9,020				9,020-	
1977							
1978							
1979	9,072	12	0	48,083	530	48,072	530
1980	64,623	13,174	20	9,980	15	3,194-	5-
1981							
1982							
1983		193,552		11,118		182,434-	
1984							
1985		456				456-	
1986							
1987		17,382				17,382-	
1988							
1989							
1990							
1991	23,040		0	4,350	19	4,350	19
1992	96,810	5,553	6		0	5,553-	6-
1993	471		0		0		0
1994	346,303	10,895	3		0	10,895-	3-
1995							
1996	103,202	11,398	11		0	11,398-	11-
1997	1,771	12,437	702		0	12,437-	702-
1998	1,820,239		0		0		0
1999	96,359	96,862-	101-		0	96,862	101
2000	62,050	40,000	64	197,582	318	157,582	254
2001		237				237-	
2002	195,150	83,442	43		0	83,442-	43-
2003	11,206,524		0		0		0
2004	15,954	28,777	180		0	28,777-	180-
2005	134,778	12,025	9		0	12,025-	9-
2006	221,813	3,116	1		0	3,116-	1-
2007	22,137	2,398	11		0	2,398-	11-
2008	198,617	64	0	52	0	12-	0
2009	68,073	148,221	218		0	148,221-	218-
2010	517,658	180,168	35		0	180,168-	35-
2011	511,119	53,113	10		0	53,113-	10-
2012	13,910,800	2,901,576	21		0	2,901,576-	21-
2013	638,128	536,897	84		0	536,897-	84-
2014	2,510,274	458,371	18		0	458,371-	18-
2015	2,129,277	1,299,360	61		0	1,299,360-	61-
2016	4,914,210	475,455	10	2,000,000	41	1,524,545	31
2017	3,474,356	714,836	21	265,277	8	449,558-	13-

PORTLAND GENERAL ELECTRIC

ACCOUNT 344 GENERATORS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2018	181,603	104,014	57		0	104,014-	57-
2019	348,434	972,001	279		0	972,001-	279-
TOTAL	43,822,847	8,191,089	19	2,536,444	6	5,654,645-	13-

THREE-YEAR MOVING AVERAGES

76-78		3,007				3,007-	
77-79	3,024	4	0	16,028	530	16,024	530
78-80	24,565	4,395	18	19,354	79	14,959	61
79-81	24,565	4,395	18	19,354	79	14,959	61
80-82	21,541	4,391	20	3,327	15	1,065-	5-
81-83		64,517		3,706		60,811-	
82-84		64,517		3,706		60,811-	
83-85		64,669		3,706		60,963-	
84-86		152				152-	
85-87		5,946				5,946-	
86-88		5,794				5,794-	
87-89		5,794				5,794-	
88-90							
89-91	7,680		0	1,450	19	1,450	19
90-92	39,950	1,851	5	1,450	4	401-	1-
91-93	40,107	1,851	5	1,450	4	401-	1-
92-94	147,861	5,483	4		0	5,483-	4-
93-95	115,591	3,632	3		0	3,632-	3-
94-96	149,835	7,431	5		0	7,431-	5-
95-97	34,991	7,945	23		0	7,945-	23-
96-98	641,737	7,945	1		0	7,945-	1-
97-99	639,456	28,142-	4-		0	28,142	4
98-00	659,549	18,954-	3-	65,861	10	84,815	13
99-01	52,803	18,875-	36-	65,861	125	84,736	160
00-02	85,733	41,226	48	65,861	77	24,634	29
01-03	3,800,558	27,893	1		0	27,893-	1-
02-04	3,805,876	37,406	1		0	37,406-	1-
03-05	3,785,752	13,601	0		0	13,601-	0
04-06	124,182	14,639	12		0	14,639-	12-
05-07	126,243	5,846	5		0	5,846-	5-
06-08	147,522	1,859	1	18	0	1,842-	1-
07-09	96,276	50,228	52	18	0	50,210-	52-
08-10	261,449	109,485	42	18	0	109,467-	42-
09-11	365,617	127,167	35		0	127,167-	35-
10-12	4,979,859	1,044,953	21		0	1,044,953-	21-
11-13	5,020,016	1,163,862	23		0	1,163,862-	23-

PORTLAND GENERAL ELECTRIC

ACCOUNT 344 GENERATORS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
12-14	5,686,401	1,298,948	23		0	1,298,948-	23-
13-15	1,759,226	764,876	43		0	764,876-	43-
14-16	3,184,587	744,395	23	666,667	21	77,729-	2-
15-17	3,505,948	829,884	24	755,092	22	74,791-	2-
16-18	2,856,723	431,435	15	755,092	26	323,657	11
17-19	1,334,798	596,950	45	88,426	7	508,524-	38-
FIVE-YEAR AVERAGE							
15-19	2,209,576	713,133	32	453,055	21	260,078-	12-

PORTLAND GENERAL ELECTRIC

ACCOUNT 345 ACCESSORY ELECTRIC EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1973		63		785		722	
1974							
1975							
1976							
1977							
1978	7,353	1,079	15	6,167	84	5,088	69
1979	19,828	2,689	14	7,582	38	4,893	25
1980	284,347	13,185	5	74,472	26	61,286	22
1981							
1982							
1983				33		33	
1984							
1985							
1986	20,131		0	1,773	9	1,773	9
1987							
1988	10,483		0	5,611	54	5,611	54
1989	2,463		0		0		0
1990							
1991							
1992	34,585	19,578	57		0	19,578-	57-
1993							
1994	3,356	1,438	43		0	1,438-	43-
1995							
1996		500				500-	
1997	43,539	3,546	8		0	3,546-	8-
1998	54,976		0		0		0
1999	102,319		0		0		0
2000							
2001							
2002							
2003	142,780		0		0		0
2004	293,960	17,179	6		0	17,179-	6-
2005							
2006							
2007	271,719		0		0		0
2008	86,817	24,724	28	23,800	27	924-	1-
2009		44				44-	
2010	66,915	5,308	8		0	5,308-	8-
2011	2,156	2,154	100		0	2,154-	100-
2012	9,634	412	4		0	412-	4-
2013	1	2,880			0	2,880-	
2014	385,946	491	0		0	491-	0
2015	85,378	243,853	286		0	243,853-	286-

PORTLAND GENERAL ELECTRIC

ACCOUNT 345 ACCESSORY ELECTRIC EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2016	494,159	259,662	53		0	259,662-	53-
2017	241,911	196,492	81		0	196,492-	81-
2018		8,382				8,382-	
2019	481,444	19,996	4		0	19,996-	4-
TOTAL	3,146,200	823,656	26	120,223	4	703,434-	22-

THREE-YEAR MOVING AVERAGES

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

PORTLAND GENERAL ELECTRIC

ACCOUNT 345 ACCESSORY ELECTRIC EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
07-09	119,512	8,256	7	7,933	7	323-	0
08-10	51,244	10,025	20	7,933	15	2,092-	4-
09-11	23,024	2,502	11		0	2,502-	11-
10-12	26,235	2,625	10		0	2,625-	10-
11-13	3,930	1,815	46		0	1,815-	46-
12-14	131,860	1,261	1		0	1,261-	1-
13-15	157,109	82,408	52		0	82,408-	52-
14-16	321,828	168,002	52		0	168,002-	52-
15-17	273,816	233,336	85		0	233,336-	85-
16-18	245,357	154,846	63		0	154,846-	63-
17-19	241,118	74,957	31		0	74,957-	31-
FIVE-YEAR AVERAGE							
15-19	260,578	145,677	56		0	145,677-	56-

PORTLAND GENERAL ELECTRIC

ACCOUNT 346 MISCELLANEOUS POWER PLANT EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1978	18		0		0		0
1979	487		0		0		0
1980	14,663		0	13,781	94	13,781	94
1981	7,800		0	1,864	24	1,864	24
1982	2,300		0	64	3	64	3
1983							
1984	789		0	10	1	10	1
1985	35,627	11,464	32	1,807	5	9,657-	27-
1986							
1987				1,650		1,650	
1988	496		0		0		0
1989	335	3,491			0	3,491-	
1990		840				840-	
1991							
1992	35,832	16,554	46	10,850	30	5,704-	16-
1993	169	396	234		0	396-	234-
1994							
1995							
1996							
1997							
1998	16,574	8,379	51	5,461	33	2,917-	18-
1999	70,607		0		0		0
2000	9,639		0		0		0
2001							
2002							
2003	104,182		0	6,050	6	6,050	6
2004		2,246				2,246-	
2005	8,397		0		0		0
2006		98				98-	
2007							
2008							
2009							
2010	132,181	3,071	2		0	3,071-	2-
2011	24,234	39,027	161		0	39,027-	161-
2012	1,662	38,591			0	38,591-	
2013	29,900	256,140	857		0	256,140-	857-
2014	71,215	1,036	1		0	1,036-	1-
2015	10,655	1,407	13		0	1,407-	13-
2016		3,735				3,735-	
2017	1,562	203,281			0	203,281-	

PORTLAND GENERAL ELECTRIC

ACCOUNT 346 MISCELLANEOUS POWER PLANT EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2018							
2019		113,059				113,059-	
TOTAL	579,327	702,814	121	41,539	7	661,275-	114-

THREE-YEAR MOVING AVERAGES

78-80	5,056		0	4,594	91	4,594	91
79-81	7,650		0	5,215	68	5,215	68
80-82	8,254		0	5,236	63	5,236	63
81-83	3,367		0	643	19	643	19
82-84	1,030		0	25	2	25	2
83-85	12,139	3,821	31	606	5	3,215-	26-
84-86	12,139	3,821	31	606	5	3,215-	26-
85-87	11,876	3,821	32	1,152	10	2,669-	22-
86-88	165		0	550	332	550	332
87-89	277	1,164	420	550	198	614-	221-
88-90	277	1,443	521		0	1,443-	521-
89-91	112	1,443			0	1,443-	
90-92	11,944	5,798	49	3,617	30	2,181-	18-
91-93	12,000	5,650	47	3,617	30	2,033-	17-
92-94	12,000	5,650	47	3,617	30	2,033-	17-
93-95	56	132	234		0	132-	234-
94-96							
95-97							
96-98	5,525	2,793	51	1,820	33	972-	18-
97-99	29,060	2,793	10	1,820	6	972-	3-
98-00	32,274	2,793	9	1,820	6	972-	3-
99-01	26,749		0		0		0
00-02	3,213		0		0		0
01-03	34,727		0	2,017	6	2,017	6
02-04	34,727	749	2	2,017	6	1,268	4
03-05	37,526	749	2	2,017	5	1,268	3
04-06	2,799	781	28		0	781-	28-
05-07	2,799	33	1		0	33-	1-
06-08		33				33-	
07-09							
08-10	44,060	1,024	2		0	1,024-	2-
09-11	52,138	14,033	27		0	14,033-	27-
10-12	52,692	26,896	51		0	26,896-	51-
11-13	18,599	111,253	598		0	111,253-	598-
12-14	34,259	98,589	288		0	98,589-	288-
13-15	37,257	86,194	231		0	86,194-	231-

PORTLAND GENERAL ELECTRIC

ACCOUNT 346 MISCELLANEOUS POWER PLANT EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
14-16	27,290	2,059	8		0	2,059-	8-
15-17	4,072	69,474			0	69,474-	
16-18	521	69,005			0	69,005-	
17-19	521	105,447			0	105,447-	
FIVE-YEAR AVERAGE							
15-19	2,443	64,296			0	64,296-	

PORTLAND GENERAL ELECTRIC

ACCOUNT 352 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1971	2,939	149	5	313	11	165	6
1972	4,908	2	0	19	0	17	0
1973	3,708	156	4	1,553	42	1,397	38
1974	3,708		0		0		0
1975	3,708	4,717	127		0	4,717-	127-
1976	3,707		0		0		0
1977	947		0		0		0
1978	5,287	5,297	100	4,879	92	418-	8-
1979	316		0		0		0
1980	133	915	689		0	915-	689-
1981	26,537	3,708	14	1,214	5	2,495-	9-
1982	6,157	347	6		0	347-	6-
1983	1,442		0		0		0
1984							
1985	11,998		0		0		0
1986							
1987							
1988							
1989	922	1,857	201		0	1,857-	201-
1990	901		0		0		0
1991	3,264		0	100	3	100	3
1992	1,316		0		0		0
1993	3,308		0		0		0
1994	8,155	762	9		0	762-	9-
1995	825		0		0		0
1996	4,455	1,977	44		0	1,977-	44-
1997	10,265	2,000	19		0	2,000-	19-
1998	33,148		0		0		0
1999	649	1,917	295		0	1,917-	295-
2000	1,170	158	14	293	25	135	12
2001							
2002	3,573	339	9		0	339-	9-
2003	6,539		0		0		0
2004	7,640		0		0		0
2005	6,258		0		0		0
2006	104,050	24,634	24		0	24,634-	24-
2007	105,723	9,662	9	7,065	7	2,598-	2-
2008	1,916	854	45		0	854-	45-
2009	10,402	244	2		0	244-	2-
2010	232		0		0		0
2011	19,067	15,700	82		0	15,700-	82-
2012	2,187	10,584	484		0	10,584-	484-
2013	5,502	25,445	462		0	25,445-	462-

PORTLAND GENERAL ELECTRIC

ACCOUNT 352 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2014							
2015	39,961	42,836-	107-		0	42,836	107
2016		51,892				51,892-	
2017	14,621	89,716	614		0	89,716-	614-
2018	10,694	82,857	775		0	82,857-	775-
2019	456,025	117,966	26		0	117,966-	26-
TOTAL	938,264	411,018	44	15,435	2	395,583-	42-

THREE-YEAR MOVING AVERAGES

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

PORTLAND GENERAL ELECTRIC

ACCOUNT 352 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
03-05	6,812		0		0		0
04-06	39,316	8,211	21		0	8,211-	21-
05-07	72,010	11,432	16	2,355	3	9,077-	13-
06-08	70,563	11,717	17	2,355	3	9,362-	13-
07-09	39,347	3,587	9	2,355	6	1,232-	3-
08-10	4,183	366	9		0	366-	9-
09-11	9,900	5,315	54		0	5,315-	54-
10-12	7,162	8,761	122		0	8,761-	122-
11-13	8,919	17,243	193		0	17,243-	193-
12-14	2,563	12,010	469		0	12,010-	469-
13-15	15,155	5,797-	38-		0	5,797	38
14-16	13,320	3,019	23		0	3,019-	23-
15-17	18,194	32,924	181		0	32,924-	181-
16-18	8,438	74,822	887		0	74,822-	887-
17-19	160,447	96,846	60		0	96,846-	60-
FIVE-YEAR AVERAGE							
15-19	104,260	59,919	57		0	59,919-	57-

PORTLAND GENERAL ELECTRIC
ACCOUNT 353 STATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1971	80,524	25,216	31	58,278	72	33,062	41
1972	242,154	31,085	13	23,175	10	7,910-	3-
1973	48,397	18,582	38	42,637	88	24,055	50
1974	131,809	27,829	21	35,220	27	7,391	6
1975	416,496	55,100	13	156,999	38	101,898	24
1976	99,759	10,206	10	12,626	13	2,420	2
1977	102,240	40,320	39	55,647	54	15,327	15
1978	154,103	52,959	34	20,594	13	32,365-	21-
1979	431,473	36,197	8	23,782	6	12,414-	3-
1980	336,343	29,640	9	31,848	9	2,208	1
1981	214,199	108,814	51	94,016	44	14,798-	7-
1982	190,122	28,874	15	14,567	8	14,307-	8-
1983	93,843	18,147	19	19,635	21	1,488	2
1984	485,133	9,639	2	128,220	26	118,581	24
1985	87,900	2,813	3	96	0	2,717-	3-
1986	594,021		0		0		0
1987	942,588	5,637	1		0	5,637-	1-
1988	48,398	20,976	43	16,981	35	3,996-	8-
1989	156,067	27,313	18	7,742	5	19,572-	13-
1990	553,800	689	0	1,070	0	381	0
1991	1,433,129	381,842	27	330,249	23	51,593-	4-
1992	1,829,968	70,194	4	60,691	3	9,503-	1-
1993	659,733	731,314	111	7,360	1	723,954-	110-
1994	495,813	42,800	9		0	42,800-	9-
1995	283,537	67,648	24		0	67,648-	24-
1996	828,237	67,721	8		0	67,721-	8-
1997	788,319	15,565	2		0	15,565-	2-
1998	1,253,112	35,002	3		0	35,002-	3-
1999	763,670	147,767	19		0	147,767-	19-
2000	1,430,691	369,417	26	4,436	0	364,981-	26-
2001	364,675	307,314	84	1,500	0	305,814-	84-
2002	485,843	145,087	30		0	145,087-	30-
2003	775,979	31,660	4		0	31,660-	4-
2004	1,110,735	131,622	12		0	131,622-	12-
2005	231,516	186,303	80		0	186,303-	80-
2006	1,459,659	104,220	7		0	104,220-	7-
2007	1,816,818	254,915	14	127,421	7	127,494-	7-
2008	1,063,585	82,379	8		0	82,379-	8-
2009	237,226	142,488	60		0	142,488-	60-
2010	1,056,602	48,232	5		0	48,232-	5-
2011	137,021	72,102	53		0	72,102-	53-
2012	270,956	681,841	252		0	681,841-	252-
2013	987,532	90,536	9		0	90,536-	9-

PORTLAND GENERAL ELECTRIC
ACCOUNT 353 STATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2014	315,401	212,645	67		0	212,645-	67-
2015	133,308	550,247	413		0	550,247-	413-
2016	565,605	255,640	45		0	255,640-	45-
2017	328,242	281,970	86		0	281,970-	86-
2018	544,461	534,623	98		0	534,623-	98-
2019	206,092	165,104	80		0	165,104-	80-
TOTAL	27,266,834	6,758,234	25	1,274,789	5	5,483,445-	20-

THREE-YEAR MOVING AVERAGES

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

PORTLAND GENERAL ELECTRIC
ACCOUNT 353 STATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
03-05	706,077	116,529	17		0	116,529-	17-
04-06	933,970	140,715	15		0	140,715-	15-
05-07	1,169,331	181,813	16	42,474	4	139,339-	12-
06-08	1,446,687	147,171	10	42,474	3	104,698-	7-
07-09	1,039,210	159,927	15	42,474	4	117,454-	11-
08-10	785,804	91,033	12		0	91,033-	12-
09-11	476,950	87,607	18		0	87,607-	18-
10-12	488,193	267,392	55		0	267,392-	55-
11-13	465,170	281,493	61		0	281,493-	61-
12-14	524,630	328,341	63		0	328,341-	63-
13-15	478,747	284,476	59		0	284,476-	59-
14-16	338,105	339,511	100		0	339,511-	100-
15-17	342,385	362,619	106		0	362,619-	106-
16-18	479,436	357,411	75		0	357,411-	75-
17-19	359,598	327,232	91		0	327,232-	91-
FIVE-YEAR AVERAGE							
15-19	355,541	357,517	101		0	357,517-	101-

PORTLAND GENERAL ELECTRIC
ACCOUNT 354 TOWERS AND FIXTURES

SUMMARY OF BOOK SALVAGE

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

PORTLAND GENERAL ELECTRIC
ACCOUNT 354 TOWERS AND FIXTURES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2014							
2015							
2016	2,741		0		0		0
2017	2,154		0		0		0
2018							
2019							
TOTAL	943,671	25,318	3	4,996	1	20,322-	2-

THREE-YEAR MOVING AVERAGES

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

PORTLAND GENERAL ELECTRIC
ACCOUNT 354 TOWERS AND FIXTURES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
03-05							
04-06							
05-07							
06-08							
07-09							
08-10							
09-11							
10-12							
11-13							
12-14							
13-15							
14-16	914		0		0		0
15-17	1,632		0		0		0
16-18	1,632		0		0		0
17-19	718		0		0		0
FIVE-YEAR AVERAGE							
15-19	979		0		0		0

PORTLAND GENERAL ELECTRIC
ACCOUNT 355 POLES AND FIXTURES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1971	84,575	28,668	34	13,982	17	14,685-	17-
1972	60,258	55,567	92	20,701	34	34,866-	58-
1973	171,756	63,033	37	16,741	10	46,292-	27-
1974	96,750	97,925	101	29,532	31	68,393-	71-
1975	74,772	73,757	99	21,529	29	52,228-	70-
1976	180,334	45,709	25	13,355	7	32,355-	18-
1977	168,961	33,828	20	19,568	12	14,261-	8-
1978	128,254	44,621	35	15,758	12	28,863-	23-
1979	38,442	49,991	130	8,573	22	41,417-	108-
1980	5,011	3,435	69	3,852	77	417	8
1981	168,216	142,309	85	103,732	62	38,577-	23-
1982	335,046	140,196	42	19,501	6	120,696-	36-
1983	124,793	196,130	157	2,084	2	194,046-	155-
1984	351,662	236,272	67	16,286	5	219,987-	63-
1985	240,503	207,024	86	33,100	14	173,924-	72-
1986	33,051	324,788	983	27,985	85	296,803-	898-
1987	250,300	328,861	131	3,375	1	325,486-	130-
1988	62,399	309,802	496	17,453	28	292,350-	469-
1989	57,741	80,826	140	6,399	11	74,427-	129-
1990	191,752	149,102	78		0	149,102-	78-
1991	155,396	99,081	64		0	99,081-	64-
1992	253,454	290,670	115		0	290,670-	115-
1993	165,333	90,557	55		0	90,557-	55-
1994	126,794	116,613	92	30,880	24	85,733-	68-
1995	189,711	255,281	135		0	255,281-	135-
1996	423,482	703,751	166	62,429	15	641,322-	151-
1997	82,935	163,958	198	16,219	20	147,739-	178-
1998	154,400	130,928	85		0	130,928-	85-
1999	171,415	459,070	268		0	459,070-	268-
2000	65,634	84,465	129	7,611	12	76,855-	117-
2001		18,591				18,591-	
2002							
2003		27,317				27,317-	
2004							
2005							
2006							
2007		7,956				7,956-	
2008							
2009	631,444		0		0		0
2010	8,205	239,733			0	239,733-	
2011	651,743		0		0		0
2012	28,831	58,695	204		0	58,695-	204-
2013	17,925	76,845	429		0	76,845-	429-

PORTLAND GENERAL ELECTRIC

ACCOUNT 355 POLES AND FIXTURES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2014	127,072	11,254	9		0	11,254-	9-
2015		5,412				5,412-	
2016	95,969		1-	0	0	1	0
2017	46,457			0	0		0
2018							
2019		13,279				13,279-	
TOTAL	6,220,776	5,465,298	88	510,644	8	4,954,655-	80-

THREE-YEAR MOVING AVERAGES

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

PORTLAND GENERAL ELECTRIC
ACCOUNT 355 POLES AND FIXTURES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
03-05		9,106				9,106-	
04-06							
05-07		2,652				2,652-	
06-08		2,652				2,652-	
07-09	210,481	2,652	1		0	2,652-	1-
08-10	213,216	79,911	37		0	79,911-	37-
09-11	430,464	79,911	19		0	79,911-	19-
10-12	229,593	99,476	43		0	99,476-	43-
11-13	232,833	45,180	19		0	45,180-	19-
12-14	57,943	48,932	84		0	48,932-	84-
13-15	48,332	31,170	64		0	31,170-	64-
14-16	74,347	5,555	7		0	5,555-	7-
15-17	47,475	1,804	4		0	1,804-	4-
16-18	47,475		0		0		0
17-19	15,486	4,426	29		0	4,426-	29-
FIVE-YEAR AVERAGE							
15-19	28,485	3,738	13		0	3,738-	13-

PORTLAND GENERAL ELECTRIC

ACCOUNT 356 OVERHEAD CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

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

PORTLAND GENERAL ELECTRIC

ACCOUNT 356 OVERHEAD CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2014	1,702,377		0		0		0
2015		73,057				73,057-	
2016		12-				12	
2017		28,831				28,831-	
2018		5,539				5,539-	
2019		11,530				11,530-	
TOTAL	7,536,162	2,386,118	32	923,127	12	1,462,991-	19-

THREE-YEAR MOVING AVERAGES

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

PORTLAND GENERAL ELECTRIC

ACCOUNT 356 OVERHEAD CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
03-05		9,106				9,106-	
04-06							
05-07							
06-08							
07-09	462,458		0		0		0
08-10	462,458	84,815	18		0	84,815-	18-
09-11	462,458	84,815	18		0	84,815-	18-
10-12		84,815				84,815-	
11-13		9,203-				9,203	
12-14	567,459	9,203-	2-		0	9,203	2
13-15	567,459	15,149	3		0	15,149-	3-
14-16	567,459	24,349	4		0	24,349-	4-
15-17		33,959				33,959-	
16-18		11,453				11,453-	
17-19		15,300				15,300-	
FIVE-YEAR AVERAGE							
15-19		23,789				23,789-	

PORTLAND GENERAL ELECTRIC

ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1971	7,507	3,896	52	2,464	33	1,431-	19-
1972	117,120	3,626	3	115,061	98	111,435	95
1973	26,084	1,385	5	14,408	55	13,023	50
1974	21,363	3,417	16	6,482	30	3,065	14
1975	89,170	2,624	3	82,020	92	79,396	89
1976	7,081	575	8	4,000	56	3,425	48
1977	21,630	5,769	27		0	5,769-	27-
1978	150,021	8,587	6	1,874	1	6,713-	4-
1979	17,608	14,465	82	4,788	27	9,678-	55-
1980	5,832	4,377	75	1,236	21	3,141-	54-
1981	13,631	408	3	169	1	239-	2-
1982	106,249	24	0		0	24-	0
1983	20,191		0	554	3	554	3
1984	170,175		0	326	0	326	0
1985	91,666	2,094	2	64	0	2,031-	2-
1986	197		0		0		0
1987							
1988	10,831	1,342	12	184-	2-	1,526-	14-
1989	3,569	997	28	61	2	936-	26-
1990	596	751	126		0	751-	126-
1991	4,923	7,092	144	100	2	6,992-	142-
1992	6,645	1,256	19		0	1,256-	19-
1993	26,488	17,140	65	17,934	68	794	3
1994	87,694	56,076	64	58,673	67	2,597	3
1995	4,756	10,961	230		0	10,961-	230-
1996	273,673		0	42,919	16	42,919	16
1997	99,757	6,642	7		0	6,642-	7-
1998	16,407		0		0		0
1999	132,507	448,052	338		0	448,052-	338-
2000	161,935	438,050	271	79,171	49	358,879-	222-
2001	12,906	1,248	10		0	1,248-	10-
2002	25,699	3,155	12		0	3,155-	12-
2003	70,892	684	1		0	684-	1-
2004	31,156	5,277	17		0	5,277-	17-
2005	198,796	51,472	26		0	51,472-	26-
2006	34,048	2,796	8	5	0	2,791-	8-
2007	128,905	74,691	58		0	74,691-	58-
2008	35,481	22,765	64	4	0	22,761-	64-
2009	10,662	1,059	10		0	1,059-	10-
2010	13,920	4,079	29		0	4,079-	29-
2011	79,330	122,353	154		0	122,353-	154-
2012	79,152	124,727	158		0	124,727-	158-
2013	74,011	51,813	70		0	51,813-	70-

PORTLAND GENERAL ELECTRIC

ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2014	32,155	5,690-	18-		0	5,690	18
2015	380,352	8,468	2		0	8,468-	2-
2016	103,881	73,468	71		0	73,468-	71-
2017	34,755	24,748	71		0	24,748-	71-
2018	4,664	130,128			0	130,128-	
2019	248,158	25,457	10		0	25,457-	10-
TOTAL	3,294,227	1,762,306	53	432,129	13	1,330,177-	40-

THREE-YEAR MOVING AVERAGES

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

PORTLAND GENERAL ELECTRIC

ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
03-05	100,281	19,144	19		0	19,144-	19-
04-06	88,000	19,848	23	2	0	19,846-	23-
05-07	120,583	42,986	36	2	0	42,984-	36-
06-08	66,145	33,417	51	3	0	33,414-	51-
07-09	58,349	32,838	56	1	0	32,837-	56-
08-10	20,021	9,301	46	1	0	9,300-	46-
09-11	34,637	42,497	123		0	42,497-	123-
10-12	57,467	83,720	146		0	83,720-	146-
11-13	77,498	99,631	129		0	99,631-	129-
12-14	61,773	56,950	92		0	56,950-	92-
13-15	162,172	18,197	11		0	18,197-	11-
14-16	172,129	25,416	15		0	25,416-	15-
15-17	172,996	35,562	21		0	35,562-	21-
16-18	47,767	76,115	159		0	76,115-	159-
17-19	95,859	60,111	63		0	60,111-	63-
FIVE-YEAR AVERAGE							
15-19	154,362	52,454	34		0	52,454-	34-

PORTLAND GENERAL ELECTRIC
ACCOUNT 362 STATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1971	326,519	82,225	25	356,836	109	274,611	84
1972	699,566	87,058	12	44,433	6	42,625-	6-
1973	619,008	68,962	11	306,988	50	238,026	38
1974	476,430	135,455	28	227,405	48	91,949	19
1975	558,561	86,830	16	269,417	48	182,587	33
1976	547,636	55,191	10	96,718	18	41,526	8
1977	495,813	162,160	33	111,515	22	50,645-	10-
1978	1,193,040	147,122	12	111,599	9	35,523-	3-
1979	401,447	319,682	80	104,469	26	215,213-	54-
1980	557,769	172,448	31	157,384	28	15,065-	3-
1981	323,070	86,101	27	138,138	43	52,038	16
1982	1,841,548	111,021	6	14,472	1	96,549-	5-
1983	58,401	16,426	28	1,625	3	14,801-	25-
1984	469,056	3,151	1	60,376	13	57,225	12
1985	1,106,750	18,937	2	57,396	5	38,460	3
1986	32,906	13,658	42	92	0	13,566-	41-
1987	260,357	47,190	18	22,520	9	24,670-	9-
1988	347,837	34,601	10	642	0	33,959-	10-
1989	101,407	47,702	47	524	1	47,177-	47-
1990	776,849	121,936	16	137,901	18	15,965	2
1991	417,493	148,811	36	168,293	40	19,482	5
1992	720,446	188,940	26	357,034	50	168,094	23
1993	1,069,647	144,875	14	273,767	26	128,892	12
1994	985,097	148,963	15	64,425	7	84,538-	9-
1995	1,138,937	105,351	9	31,312	3	74,040-	7-
1996	1,136,282	150,528	13		0	150,528-	13-
1997	1,650,672	204,201	12	423-	0	204,624-	12-
1998	888,362	491,374	55		0	491,374-	55-
1999	1,257,725	312,713	25		0	312,713-	25-
2000	2,025,919	457,902	23	574,167	28	116,265	6
2001	400,821	98,404	25	808	0	97,597-	24-
2002	901,058	241,144	27	5,250	1	235,894-	26-
2003	2,638,241	86,255	3		0	86,255-	3-
2004	1,295,574	178,363	14		0	178,363-	14-
2005	2,290,047	616,708	27	36,885	2	579,823-	25-
2006	1,738,547	708,876	41	14,546-	1-	723,422-	42-
2007	1,774,740	639,294	36		0	639,294-	36-
2008	1,136,338	308,270	27	24,937	2	283,333-	25-
2009	1,094,721	612,867	56	250	0	612,617-	56-
2010	2,859,739	408,595	14		0	408,595-	14-
2011	2,714,964	1,224,811	45	7,139	0	1,217,673-	45-
2012	1,278,446	861,524	67		0	861,524-	67-
2013	2,746,967	930,693	34		0	930,693-	34-

PORTLAND GENERAL ELECTRIC

ACCOUNT 362 STATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2014	2,684,728	713,384	27		0	713,384-	27-
2015	3,128,511	742,108	24		0	742,108-	24-
2016	2,388,926	594,123	25	8,445	0	585,679-	25-
2017	646,814	946,677	146	4,371	1	942,306-	146-
2018	2,230,023	391,907	18		0	391,907-	18-
2019	3,171,874	553,570	17		0	553,570-	17-
TOTAL	59,605,632	15,029,086	25	3,762,564	6	11,266,522-	19-

THREE-YEAR MOVING AVERAGES

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

PORTLAND GENERAL ELECTRIC
ACCOUNT 362 STATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
03-05	2,074,621	293,775	14	12,295	1	281,480-	14-
04-06	1,774,723	501,316	28	7,446	0	493,869-	28-
05-07	1,934,445	654,959	34	7,446	0	647,513-	33-
06-08	1,549,875	552,147	36	3,464	0	548,683-	35-
07-09	1,335,266	520,144	39	8,396	1	511,748-	38-
08-10	1,696,933	443,244	26	8,396	0	434,848-	26-
09-11	2,223,142	748,758	34	2,463	0	746,295-	34-
10-12	2,284,383	831,643	36	2,380	0	829,264-	36-
11-13	2,246,792	1,005,676	45	2,380	0	1,003,296-	45-
12-14	2,236,714	835,200	37		0	835,200-	37-
13-15	2,853,402	795,395	28		0	795,395-	28-
14-16	2,734,055	683,205	25	2,815	0	680,390-	25-
15-17	2,054,751	760,969	37	4,272	0	756,697-	37-
16-18	1,755,255	644,236	37	4,272	0	639,964-	36-
17-19	2,016,237	630,718	31	1,457	0	629,261-	31-
FIVE-YEAR AVERAGE							
15-19	2,313,230	645,677	28	2,563	0	643,114-	28-

PORTLAND GENERAL ELECTRIC

ACCOUNT 364 POLES, TOWERS AND FIXTURES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1971	830,896	364,188	44	322,677	39	41,511-	5-
1972	796,615	406,123	51	343,971	43	62,152-	8-
1973	934,852	554,799	59	188,366	20	366,433-	39-
1974	555,808	623,062	112	274,513	49	348,549-	63-
1975	654,987	514,431	79	248,561	38	265,870-	41-
1976	647,899	453,231	70	201,197	31	252,034-	39-
1977	714,172	433,609	61	187,685	26	245,924-	34-
1978	802,386	524,595	65	218,200	27	306,395-	38-
1979	124,957	433,022	347	148,914	119	284,108-	227-
1980	124,958	691,009	553	183,109	147	507,900-	406-
1981	1,388,478	868,684	63	225,937	16	642,747-	46-
1982	761,198	948,231	125	309,981	41	638,250-	84-
1983	623,040	998,253	160	33,074	5	965,178-	155-
1984	2,456,345	777,922	32	97,489	4	680,433-	28-
1985	1,111,610	1,044,658	94	128,846	12	915,812-	82-
1986	3,268,371	970,554	30	16,167	0	954,387-	29-
1987	3,597,707	1,360,987	38	54,136	2	1,306,851-	36-
1988	1,013,114	1,274,403	126	72,158	7	1,202,245-	119-
1989	652,358	1,586,222	243	121,586	19	1,464,637-	225-
1990	701,979	1,108,381	158	84,959	12	1,023,422-	146-
1991	643,255	577,862	90		0	577,862-	90-
1992	439,397	678,110	154		0	678,110-	154-
1993	455,408	844,857	186	67,847	15	777,011-	171-
1994	508,137	1,536,770	302	123,754	24	1,413,017-	278-
1995	1,175,358	1,126,393	96	131,487	11	994,906-	85-
1996	1,281,541	1,998,362	156	185,454	14	1,812,908-	141-
1997	940,798	1,509,571	160	259,694	28	1,249,877-	133-
1998	579,038	1,153,760	199	87,929	15	1,065,831-	184-
1999	327,848	753,935	230	52,376	16	701,559-	214-
2000	2,212,443	1,045,254	47	1,025,861	46	19,393-	1-
2001	344,927	362,166	105	70,945	21	291,221-	84-
2002	973,531	362,417	37	34,164	4	328,253-	34-
2003	366,447	236,875	65	9,209	3	227,666-	62-
2004	1,197,869	592,590	49	65,398	5	527,192-	44-
2005	1,214,441	709,719	58	87,587	7	622,132-	51-
2006	1,424,284	1,470,495	103	229,681	16	1,240,814-	87-
2007	1,253,079	1,211,223	97	277,791	22	933,432-	74-
2008	1,352,207	1,035,049	77	285,316	21	749,734-	55-
2009	1,372,644	281,670	21	33,921	2	247,750-	18-
2010	1,719,234	947,756	55	131,495	8	816,261-	47-
2011	1,285,075	846,057	66	95,957	7	750,100-	58-
2012	1,212,151	262,718	22		0	262,718-	22-
2013	1,069,434	352,853	33		0	352,853-	33-

PORTLAND GENERAL ELECTRIC

ACCOUNT 364 POLES, TOWERS AND FIXTURES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2014	3,639,943	158,165	4		0	158,165-	4-
2015	15,960,699	271,574	2		0	271,574-	2-
2016	2,054,563	228,997	11		0	228,997-	11-
2017	4,469,453	3,652,459	82	911	0	3,651,547-	82-
2018	1,595,830	2,385,304	149		0	2,385,304-	149-
2019	7,527,201	4,934,457	66	102,986	1	4,831,471-	64-
TOTAL	80,357,964	47,463,786	59	6,821,289	8	40,642,497-	51-

THREE-YEAR MOVING AVERAGES

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

PORTLAND GENERAL ELECTRIC

ACCOUNT 364 POLES, TOWERS AND FIXTURES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
03-05	926,252	513,062	55	54,065	6	458,997-	50-
04-06	1,278,865	924,268	72	127,555	10	796,713-	62-
05-07	1,297,268	1,130,479	87	198,353	15	932,126-	72-
06-08	1,343,190	1,238,922	92	264,262	20	974,660-	73-
07-09	1,325,976	842,648	64	199,009	15	643,638-	49-
08-10	1,481,361	754,825	51	150,244	10	604,582-	41-
09-11	1,458,984	691,828	47	87,124	6	604,704-	41-
10-12	1,405,487	685,511	49	75,817	5	609,693-	43-
11-13	1,188,887	487,209	41	31,986	3	455,224-	38-
12-14	1,973,843	257,912	13		0	257,912-	13-
13-15	6,890,025	260,864	4		0	260,864-	4-
14-16	7,218,401	219,579	3		0	219,579-	3-
15-17	7,494,905	1,384,343	18	304	0	1,384,040-	18-
16-18	2,706,616	2,088,920	77	304	0	2,088,616-	77-
17-19	4,530,828	3,657,406	81	34,632	1	3,622,774-	80-
FIVE-YEAR AVERAGE							
15-19	6,321,549	2,294,558	36	20,779	0	2,273,779-	36-

PORTLAND GENERAL ELECTRIC

ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1971	599,525	353,241	59	348,052	58	5,189-	1-
1972	548,278	349,408	64	363,724	66	14,316	3
1973	939,302	553,275	59	634,243	68	80,968	9
1974	957,183	666,743	70	1,126,123	118	459,380	48
1975	613,748	585,495	95	637,136	104	51,641	8
1976	875,579	579,108	66	578,529	66	578-	0
1977	914,744	467,734	51	465,448	51	2,286-	0
1978	786,135	548,156	70	466,739	59	81,417-	10-
1979	275,459	577,906	210	495,705	180	82,201-	30-
1980	76,457	732,551	958	878,743		146,192	191
1981	1,072,759	772,395	72	602,639	56	169,756-	16-
1982	865,464	927,828	107	607,001	70	320,826-	37-
1983	615,427	609,760	99	44,695	7	565,065-	92-
1984	2,245,295	868,180	39	42,210	2	825,970-	37-
1985	643,715	721,754	112	95,061	15	626,693-	97-
1986	1,701,934	486,798	29	7,421	0	479,377-	28-
1987	809,570	276,945	34	11,016	1	265,929-	33-
1988	615,347	748,190	122	42,149	7	706,041-	115-
1989	270,282	643,575	238	82,890	31	560,685-	207-
1990	598,198	926,287	155	320,455	54	605,832-	101-
1991	1,165,334	1,038,382	89	163,033	14	875,349-	75-
1992	848,728	1,292,073	152	183,217	22	1,108,856-	131-
1993	1,006,372	1,877,882	187	150,739	15	1,727,143-	172-
1994	579,427	1,723,768	297	138,778	24	1,584,990-	274-
1995	1,407,563	1,340,183	95	156,443	11	1,183,739-	84-
1996	1,114,039	1,667,123	150	149,458	13	1,517,664-	136-
1997	1,246,172	2,602,701	209	257,464	21	2,345,236-	188-
1998	1,134,632	2,307,520	203	175,857	15	2,131,663-	188-
1999	950,812	2,463,334	259	116,184	12	2,347,150-	247-
2000	3,301,239	2,551,250	77	1,405,653	43	1,145,598-	35-
2001	937,807	1,084,956	116	186,452	20	898,504-	96-
2002	39,870	1,361,514		128,346	322	1,233,168-	
2003	18,953	787,715		54,091	285	733,623-	
2004	1,194,543	2,213,964	185	245,875	21	1,968,089-	165-
2005	1,366,372	1,240,275	91	153,064	11	1,087,212-	80-
2006	1,956,798	1,995,895	102	302,354	15	1,693,541-	87-
2007	1,761,713	1,773,681	101	399,471	23	1,374,210-	78-
2008	2,395,844	2,077,407	87	570,293	24	1,507,114-	63-
2009	2,238,250	433,354	19	51,969	2	381,385-	17-
2010	2,369,939	1,647,023	69	228,401	10	1,418,621-	60-
2011	878,392	1,611,248	183	93,135	11	1,518,113-	173-
2012	870,355	574,692	66		0	574,692-	66-
2013	1,165,654	623,651	54		0	623,651-	54-

PORTLAND GENERAL ELECTRIC

ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2014	1,567,822	202,747	13		0	202,747-	13-
2015	202,321	325,918	161		0	325,918-	161-
2016	1,337,495	414,708	31		0	414,708-	31-
2017	4,871,195	2,720,364	56	467	0	2,719,897-	56-
2018	877,078	802,446	91		0	802,446-	91-
2019	3,639,372	535,356	15		0	535,356-	15-
TOTAL	58,468,492	53,686,458	92	13,160,726	23	40,525,733-	69-

THREE-YEAR MOVING AVERAGES

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

PORTLAND GENERAL ELECTRIC

ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
03-05	859,956	1,413,985	164	151,010	18	1,262,975-	147-
04-06	1,505,904	1,816,711	121	233,764	16	1,582,947-	105-
05-07	1,694,961	1,669,950	99	284,963	17	1,384,988-	82-
06-08	2,038,118	1,948,994	96	424,039	21	1,524,955-	75-
07-09	2,131,936	1,428,147	67	340,578	16	1,087,570-	51-
08-10	2,334,678	1,385,928	59	283,555	12	1,102,373-	47-
09-11	1,828,860	1,230,541	67	124,502	7	1,106,040-	60-
10-12	1,372,895	1,277,654	93	107,179	8	1,170,476-	85-
11-13	971,467	936,530	96	31,045	3	905,486-	93-
12-14	1,201,277	467,030	39		0	467,030-	39-
13-15	978,599	384,106	39		0	384,106-	39-
14-16	1,035,879	314,458	30		0	314,458-	30-
15-17	2,137,004	1,153,664	54	156	0	1,153,508-	54-
16-18	2,361,923	1,312,506	56	156	0	1,312,351-	56-
17-19	3,129,215	1,352,722	43	156	0	1,352,566-	43-
FIVE-YEAR AVERAGE							
15-19	2,185,492	959,759	44	93	0	959,665-	44-

PORTLAND GENERAL ELECTRIC
ACCOUNT 366 UNDERGROUND CONDUIT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1971	1,700	2,731	161		0	2,731-	161-
1972	19,472	3,409	18	12,357	63	8,948	46
1973	4,400	1,460	33	12,007	273	10,547	240
1974	7,914	5,910	75	298	4	5,612-	71-
1975	4,260	261	6		0	261-	6-
1976	2,000	3,021	151	5,679	284	2,658	133
1977	1,065	5,598	526	4,679	439	918-	86-
1978	1,068	907	85	656	61	251-	24-
1979	1,068	5,663	530		0	5,663-	530-
1980	1,068	123	12	571	54	448	42
1981	1,068	16,582		38	4	16,544-	
1982	1,068	1,392	130	3,770	353	2,378	223
1983	1,068		0		0		0
1984	1,068	51	5		0	51-	5-
1985	13,268		0		0		0
1986	15,395	307	2	5	0	302-	2-
1987	38,512	5,478	14	218	1	5,260-	14-
1988							
1989							
1990							
1991							
1992							
1993							
1994							
1995							
1996							
1997							
1998							
1999							
2000							
2001							
2002							
2003							
2004							
2005							
2006	195,081		0		0		0
2007	53,860	64,974	121	14,902	28	50,072-	93-
2008	28,426	19,971	70	5,505	19	14,466-	51-
2009	29,055	6,848	24	825	3	6,024-	21-
2010	22,053	11,656	53	1,617	7	10,039-	46-
2011	75,857	274-	0		0	274	0
2012	87,751		0		0		0
2013	60,461		0		0		0

PORTLAND GENERAL ELECTRIC
ACCOUNT 366 UNDERGROUND CONDUIT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2014	119,866		0		0		0
2015							
2016							
2017		410				410-	
2018							
2019							
TOTAL	787,871	156,479	20	63,127	8	93,351-	12-

THREE-YEAR MOVING AVERAGES

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

PORTLAND GENERAL ELECTRIC
ACCOUNT 366 UNDERGROUND CONDUIT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
03-05							
04-06	65,027		0		0		0
05-07	82,980	21,658	26	4,967	6	16,691-	20-
06-08	92,456	28,315	31	6,802	7	21,513-	23-
07-09	37,114	30,598	82	7,077	19	23,521-	63-
08-10	26,511	12,825	48	2,649	10	10,176-	38-
09-11	42,322	6,077	14	814	2	5,263-	12-
10-12	61,887	3,794	6	539	1	3,255-	5-
11-13	74,690	91-	0		0	91	0
12-14	89,359		0		0		0
13-15	60,109		0		0		0
14-16	39,955		0		0		0
15-17		137				137-	
16-18		137				137-	
17-19		137				137-	
FIVE-YEAR AVERAGE							
15-19		82				82-	

PORTLAND GENERAL ELECTRIC

ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1971	58,371	54,514	93	94,725	162	40,211	69
1972	163,973	87,860	54	473,865	289	386,004	235
1973	42,886	26,952	63	42,094	98	15,142	35
1974	65,780	54,530	83	113,248	172	58,718	89
1975	56,099	53,830	96	105,115	187	51,284	91
1976	47,637	109,488	230	205,065	430	95,577	201
1977	104,534	99,297	95	219,701	210	120,404	115
1978	71,477	53,059	74	199,962	280	146,903	206
1979	25,240	125,405	497	120,695	478	4,710-	19-
1980	25,240	135,098	535	387,717		252,619	
1981	136,264	366,033	269	193,288	142	172,744-	127-
1982	43,733	113,182	259	203,849	466	90,667	207
1983	26,849	155,542	579	11,310	42	144,232-	537-
1984	419,532	232,172	55	590,048	141	357,877	85
1985	53,534	180,161	337	30,880	58	149,282-	279-
1986	328,254	97,918	30	1,493	0	96,425-	29-
1987	78,159	27,593	35	1,098	1	26,495-	34-
1988	72,353	91,119	126	5,133	7	85,986-	119-
1989	121,031	299,338	247	37,903	31	261,435-	216-
1990	266,985	421,790	158	147,452	55	274,338-	103-
1991	172,613	155,115	90	24,235	14	130,880-	76-
1992	717,370	1,107,099	154	156,988	22	950,111-	132-
1993	1,004,936	1,906,184	190	153,078	15	1,753,106-	174-
1994	334,917	104,467	31	81,567	24	22,900-	7-
1995	1,152,656	1,104,638	96	128,948	11	975,690-	85-
1996	594,038	930,613	157	87,627	15	842,986-	142-
1997	1,012,944	2,003,248	198	198,165	20	1,805,083-	178-
1998	758,701	1,560,970	206	118,962	16	1,442,008-	190-
1999	739,413	2,084,984	282	77,579	10	2,007,405-	271-
2000	4,297,661	2,382,047	55	1,945,782	45	436,265-	10-
2001	738,851	1,387,456	188	332,188	45	1,055,268-	143-
2002	74,643	2,203,890		207,755	278	1,996,134-	
2003		1,215,088		103,963		1,111,124-	
2004	358,167	3,583,754		398,090	111	3,185,664-	889-
2005	359,904	1,939,758	539	239,388	67	1,700,370-	472-
2006	332,315	328,412	99	58,207	18	270,205-	81-
2007	570,900	555,398	97	127,379	22	428,019-	75-
2008	372,747	305,714	82	84,271	23	221,443-	59-
2009	391,784	87,602	22	10,550	3	77,052-	20-
2010	288,158	181,214	63	25,142	9	156,072-	54-
2011	433,398	676,349	156	93,135	21	583,215-	135-
2012	553,675	155,973	28		0	155,973-	28-
2013	349,838	164,190	47		0	164,190-	47-

PORTLAND GENERAL ELECTRIC

ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2014	780,634	146,406	19		0	146,406-	19-
2015	304,588	241,069	79		0	241,069-	79-
2016	43,926	381,181	868		0	381,181-	868-
2017	5,434,440	671,657	12	212	0	671,444-	12-
2018		371,069				371,069-	
2019	8,901	300,172		2,168,077		1,867,905	
TOTAL	24,390,048	31,020,596	127	10,005,926	41	21,014,670-	86-

THREE-YEAR MOVING AVERAGES

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

PORTLAND GENERAL ELECTRIC

ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
03-05	239,357	2,246,200	938	247,147	103	1,999,053-	835-
04-06	350,129	1,950,641	557	231,895	66	1,718,747-	491-
05-07	421,040	941,189	224	141,658	34	799,531-	190-
06-08	425,321	396,508	93	89,952	21	306,556-	72-
07-09	445,143	316,238	71	74,067	17	242,171-	54-
08-10	350,896	191,510	55	39,988	11	151,522-	43-
09-11	371,113	315,055	85	42,942	12	272,113-	73-
10-12	425,077	337,845	79	39,426	9	298,420-	70-
11-13	445,637	332,171	75	31,045	7	301,126-	68-
12-14	561,382	155,523	28		0	155,523-	28-
13-15	478,353	183,889	38		0	183,889-	38-
14-16	376,383	256,219	68		0	256,219-	68-
15-17	1,927,651	431,302	22	71	0	431,232-	22-
16-18	1,826,122	474,636	26	71	0	474,565-	26-
17-19	1,814,447	447,632	25	722,763	40	275,131	15
FIVE-YEAR AVERAGE							
15-19	1,158,371	393,030	34	433,658	37	40,628	4

PORTLAND GENERAL ELECTRIC

ACCOUNT 368 LINE TRANSFORMERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1971	578,873	23,757	4	68,310	12	44,553	8
1972	543,292	49,277	9	209,587	39	160,309	30
1973	972,808	93,774	10	178,015	18	84,241	9
1974	797,810	100,819	13	210,500	26	109,681	14
1975	432,118	74,132	17	48,931	11	25,201-	6-
1976	505,691	45,908	9	139,045	27	93,136	18
1977	494,849	61,241	12	139,186	28	77,946	16
1978	404,493	37,608	9	114,625	28	77,017	19
1979	316,849	35,155	11	57,091	18	21,936	7
1980	379,441	44,087	12	151,008	40	106,921	28
1981	342,859	64,956	19	69,637	20	4,680	1
1982	337,742	66,294	20	30,386	9	35,908-	11-
1983	340,256	47,022	14	32,373	10	14,650-	4-
1984	1,725,835	44,660	3	23,903	1	20,757-	1-
1985	37,075	5,664	15		0	5,664-	15-
1986	594,947	61,204	10	44,300	7	16,904-	3-
1987	53,358	54,963	103	937	2	54,026-	101-
1988	823,156	20,850	3	58	0	20,792-	3-
1989	216,985	21,013	10	9,126	4	11,888-	5-
1990	216,986	29,059	13	60,513	28	31,455	14
1991	1,025,198	31,508	3	29,825	3	1,683-	0
1992	761,663	34,169	4	64,157	8	29,987	4
1993	750,735	21,878	3	93,251	12	71,372	10
1994	799,947	26,220	3	26,928	3	708	0
1995	1,451,815	1,541,837	106	162,415	11	1,379,422-	95-
1996	1,002,347	123,673	12	61,813	6	61,860-	6-
1997	1,272,777	68,822	5	53,349	4	15,473-	1-
1998	1,103,613	68,149	6	121,031	11	52,882	5
1999	1,100,336	85,222	8	47,956	4	37,266-	3-
2000	2,165,338	162,713	8	685,061	32	522,349	24
2001	1,097,176	134,900	12	17,912	2	116,988-	11-
2002	17,734	188,367		7,673	43	180,694-	
2003	146,271		0	61,925	42	61,925	42
2004	1,249,443		0	88,114	7	88,114	7
2005	997,492	485,604	49	123,173	12	362,431-	36-
2006	924,405	1,089,257	118	235,769	26	853,488-	92-
2007	1,077,691	1,057,184	98	354,468	33	702,716-	65-
2008	1,658,053	1,571,143	95	430,730	26	1,140,413-	69-
2009	1,714,471	788,391	46	119,571	7	668,820-	39-
2010	1,419,128	1,384,446	98	209,445	15	1,175,001-	83-
2011	831,924	315,989	38	119,396	14	196,593-	24-
2012	803,452	140,359	17		0	140,359-	17-
2013	835,971	96,684	12	228,040	27	131,356	16

PORTLAND GENERAL ELECTRIC

ACCOUNT 368 LINE TRANSFORMERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2014	1,335,193	120,850	9		0	120,850-	9-
2015	1,176,622	117,196	10		0	117,196-	10-
2016	423,048	136,856	32	131,218	31	5,638-	1-
2017	1,576,687	313,683	20	961,079	61	647,396	41
2018	1,476,212	321,485	22	28,291	2	293,194-	20-
2019		516,387		55,107		461,280-	
TOTAL	40,310,165	11,924,415	30	6,105,227	15	5,819,188-	14-

THREE-YEAR MOVING AVERAGES

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

PORTLAND GENERAL ELECTRIC
ACCOUNT 368 LINE TRANSFORMERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
03-05	797,736	161,868	20	91,070	11	70,797-	9-
04-06	1,057,113	524,954	50	149,019	14	375,935-	36-
05-07	999,863	877,348	88	237,803	24	639,545-	64-
06-08	1,220,050	1,239,195	102	340,322	28	898,872-	74-
07-09	1,483,405	1,138,906	77	301,590	20	837,316-	56-
08-10	1,597,217	1,247,993	78	253,249	16	994,745-	62-
09-11	1,321,841	829,609	63	149,471	11	680,138-	51-
10-12	1,018,168	613,598	60	109,614	11	503,984-	49-
11-13	823,782	184,344	22	115,812	14	68,532-	8-
12-14	991,539	119,298	12	76,013	8	43,284-	4-
13-15	1,115,929	111,577	10	76,013	7	35,563-	3-
14-16	978,288	124,967	13	43,739	4	81,228-	8-
15-17	1,058,786	189,245	18	364,099	34	174,854	17
16-18	1,158,649	257,341	22	373,529	32	116,188	10
17-19	1,017,633	383,852	38	348,159	34	35,693-	4-
FIVE-YEAR AVERAGE							
15-19	930,514	281,121	30	235,139	25	45,982-	5-

PORTLAND GENERAL ELECTRIC

ACCOUNTS 369.01 AND 369.03 SERVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1971	248,712	168,678	68	242,178	97	73,500	30
1972	283,230	200,971	71	308,171	109	107,200	38
1973	198,485	212,403	107	323,477	163	111,074	56
1974	259,492	246,146	95	355,997	137	109,851	42
1975	260,817	388,630	149	429,372	165	40,743	16
1976	170,989	438,067	256	414,797	243	23,270-	14-
1977	247,449	473,129	191	328,477	133	144,652-	58-
1978	190,741	509,750	267	467,535	245	42,215-	22-
1979	197,113	495,909	252	235,045	119	260,864-	132-
1980	197,317	578,254	293	283,353	144	294,901-	149-
1981	202,043	552,668	274	289,630	143	263,037-	130-
1982	235,830	494,317	210	190,004	81	304,313-	129-
1983	237,241	216,835	91	10,358	4	206,478-	87-
1984	1,023,463	184,434	18	1,506,446	147	1,322,012	129
1985	167,860	190,889	114	105,418	63	85,472-	51-
1986	122,931	37,148	30	567	0	36,581-	30-
1987	109,256	38,549	35	1,533	1	37,016-	34-
1988	130,523	164,015	126	9,240	7	154,775-	119-
1989	14,888	36,202	243	3,170	21	33,032-	222-
1990	334,686	528,448	158	182,820	55	345,627-	103-
1991	148,014	132,967	90	20,877	14	112,090-	76-
1992	27,698	42,746	154	6,061	22	36,684-	132-
1993	188,200	356,978	190	28,667	15	328,311-	174-
1994	122,049	369,114	302	29,724	24	339,390-	278-
1995	109,436	104,876	96	12,242	11	92,634-	85-
1996	151,987	237,527	156	22,420	15	215,107-	142-
1997	200,713	396,939	198	39,266	20	357,673-	178-
1998	227,010	475,077	209	36,206	16	438,871-	193-
1999	324,976	932,236	287	32,423	10	899,813-	277-
2000	767,497	710,057	93	312,374	41	397,682-	52-
2001	323,621	152,268	47	45,009	14	107,259-	33-
2002	14,480	58,770	406	5,540	38	53,230-	368-
2003	6,036	32,402	537	2,772	46	29,630-	491-
2004	135,044	95,567	71	10,609	8	84,958-	63-
2005	131,562	1,034,528	786	127,672	97	906,856-	689-
2006	109,759	108,470	99	19,225	18	89,245-	81-
2007	213,685	128,997	60	29,585	14	99,411-	47-
2008	138,914	99,268	71	27,364	20	71,904-	52-
2009	120,508	20,282	17	2,442	2	17,840-	15-
2010	149,356	75,722	51	10,506	7	65,216-	44-
2011	135,843	66,324	49		0	66,324-	49-
2012	156,304	95,137	61		0	95,137-	61-
2013	131,301	409,965	312		0	409,965-	312-

PORTLAND GENERAL ELECTRIC

ACCOUNTS 369.01 AND 369.03 SERVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2014	859,465	397,625	46		0	397,625-	46-
2015	14,883,996	524,388	4		0	524,388-	4-
2016	351,538	109,961	31		0	109,961-	31-
2017		357,912		203		357,709-	
2018	5,995	115,025			0	115,025-	
2019	757,959	135,020	18		0	135,020-	18-
TOTAL	25,726,012	13,931,588	54	6,508,777	25	7,422,811-	29-

THREE-YEAR MOVING AVERAGES

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

PORTLAND GENERAL ELECTRIC

ACCOUNTS 369.01 AND 369.03 SERVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
03-05	90,881	387,499	426	47,018	52	340,481-	375-
04-06	125,455	412,855	329	52,502	42	360,353-	287-
05-07	151,669	423,998	280	58,827	39	365,171-	241-
06-08	154,119	112,245	73	25,391	16	86,854-	56-
07-09	157,702	82,849	53	19,797	13	63,052-	40-
08-10	136,259	65,091	48	13,437	10	51,653-	38-
09-11	135,236	54,109	40	4,316	3	49,793-	37-
10-12	147,168	79,061	54	3,502	2	75,559-	51-
11-13	141,149	190,475	135		0	190,475-	135-
12-14	382,357	300,909	79		0	300,909-	79-
13-15	5,291,587	443,993	8		0	443,993-	8-
14-16	5,365,000	343,991	6		0	343,991-	6-
15-17	5,078,512	330,753	7	68	0	330,686-	7-
16-18	119,178	194,299	163	68	0	194,231-	163-
17-19	254,651	202,652	80	68	0	202,584-	80-
FIVE-YEAR AVERAGE							
15-19	3,199,898	248,461	8	41	0	248,420-	8-

PORTLAND GENERAL ELECTRIC

ACCOUNTS 370, 370.01 AND 370.02 METERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1971	88,810	20,629	23	4,641	5	15,988-	18-
1972	103,588	24,437	24	26,321	25	1,884	2
1973	88,947	20,842	23	25,768	29	4,926	6
1974	106,754	26,356	25	16,074	15	10,283-	10-
1975	92,396	27,661	30	8,737	9	18,925-	20-
1976	115,698	32,833	28	15,811	14	17,023-	15-
1977	117,587	31,577	27	18,273	16	13,304-	11-
1978	158,273	43,896	28	32,570	21	11,326-	7-
1979	179,478	51,469	29	10,361	6	41,108-	23-
1980	165,609	52,142	31	6,846	4	45,296-	27-
1981	154,672	54,794	35	12,460	8	42,335-	27-
1982	222,851	81,309	36	15,937	7	65,372-	29-
1983	180,653		0	5,841	3	5,841	3
1984	557,985		0	12,523	2	12,523	2
1985	229,697	2,279	1	4,962	2	2,684	1
1986	296,733	129	0	11,985	4	11,856	4
1987	255,297		0	13,781	5	13,781	5
1988	234,933	43,070	18	24,124	10	18,946-	8-
1989	516,653	6,497	1	17,471	3	10,973	2
1990	446,654	14,204	3	6,964	2	7,240-	2-
1991	755,698	36,920	5	1,821	0	35,099-	5-
1992	755,695	25,925	3	4,006	1	21,919-	3-
1993	2,576,907	57,905	2	14,056	1	43,849-	2-
1994	1,777,927	64,341	4	7,132	0	57,209-	3-
1995	1,264,061	1,211,402	96	134,279	11	1,077,123-	85-
1996	755,261	63,124	8	1,547	0	61,577-	8-
1997	890,639	550	0	6,136	1	5,586	1
1998	912,818	550	0	1,524	0	974	0
1999	757,604	4,883	1	927	0	3,956-	1-
2000	910,740	5,694	1	260,753	29	255,059	28
2001	1,004,875	5,388	1	935	0	4,454-	0
2002	2,428,051	28-	0		0	28	0
2003							
2004	1,621,620		0		0		0
2005	832,270		0		0		0
2006	778,927	769,778	99	136,433	18	633,345-	81-
2007	1,705,980	706,479	41	162,029	9	544,450-	32-
2008	347,565		0		0		0
2009	24,750,801	4,904,971	20	590,692	2	4,314,279-	17-
2010	25,011,240	1,936,657	8	874,157	3	1,062,500-	4-
2011	306,353	1,539	1	28,786	9	27,247	9
2012	523,656	31,227	6		0	31,227-	6-
2013	733,194	587,599	80		0	587,599-	80-

PORTLAND GENERAL ELECTRIC

ACCOUNTS 370, 370.01 AND 370.02 METERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2014	624,038	410,567	66		0	410,567-	66-
2015	421,215	14,635-	3-		0	14,635	3
2016	1,789,086	37,419	2		0	37,419-	2-
2017	1,925,419	3,238	0	3	0	3,235-	0
2018	4,178,480	45,250	1	25	0	45,225-	1-
2019	3,144,812	219,275	7		0	219,275-	7-
TOTAL	87,798,199	11,650,144	13	2,516,689	3	9,133,454-	10-

THREE-YEAR MOVING AVERAGES

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

PORTLAND GENERAL ELECTRIC

ACCOUNTS 370, 370.01 AND 370.02 METERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
03-05	817,963		0		0		0
04-06	1,077,606	256,593	24	45,478	4	211,115-	20-
05-07	1,105,726	492,086	45	99,487	9	392,598-	36-
06-08	944,157	492,086	52	99,487	11	392,598-	42-
07-09	8,934,782	1,870,484	21	250,907	3	1,619,576-	18-
08-10	16,703,202	2,280,543	14	488,283	3	1,792,260-	11-
09-11	16,689,464	2,281,056	14	497,878	3	1,783,177-	11-
10-12	8,613,749	656,474	8	300,981	3	355,493-	4-
11-13	521,067	206,788	40	9,595	2	197,193-	38-
12-14	626,963	343,131	55		0	343,131-	55-
13-15	592,816	327,844	55		0	327,844-	55-
14-16	944,780	144,450	15		0	144,450-	15-
15-17	1,378,573	8,674	1	1	0	8,673-	1-
16-18	2,630,995	28,636	1	9	0	28,626-	1-
17-19	3,082,904	89,254	3	9	0	89,245-	3-
FIVE-YEAR AVERAGE							
15-19	2,291,802	58,110	3	6	0	58,104-	3-

PORTLAND GENERAL ELECTRIC

ACCOUNTS 373.01, 373.02 AND 373.07 STREET LIGHTING AND SIGNA

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1971	205,257	55,745	27	80,835	39	25,089	12
1972	175,654	53,249	30	73,853	42	20,604	12
1973	191,207	57,799	30	67,186	35	9,387	5
1974	150,823	58,288	39	70,378	47	12,090	8
1975	184,562	62,925	34	97,268	53	34,343	19
1976	148,698	48,340	33	82,193	55	33,853	23
1977	298,656	55,583	19	84,449	28	28,866	10
1978	178,326	65,420	37	133,670	75	68,250	38
1979	109,773	49,784	45	44,163	40	5,621-	5-
1980	4,161,325	68,584	2	52,495	1	16,090-	0
1981	99,217	96,279	97	83,846	85	12,433-	13-
1982	156,303	94,126	60	52,271	33	41,855-	27-
1983	127,998	217,286	170	289,015	226	71,729	56
1984	318,710	150,416	47	169,542	53	19,125	6
1985	288,919	145,388	50	26,064	9	119,324-	41-
1986	1,000,203	319,575	32	4,814	0	314,761-	31-
1987	874,248	319,349	37	12,703	1	306,646-	35-
1988	181,123	253,362	140	14,273	8	239,089-	132-
1989	767,356	605,762	79	466,970	61	138,792-	18-
1990	381,719	707,148	185	230,690	60	476,457-	125-
1991	1,118,887	664,682	59	429,651	38	235,031-	21-
1992	884,173	1,315,073	149	231,643	26	1,083,430-	123-
1993	313,650	644,936	206	51,858	17	593,078-	189-
1994	668,296	2,035,198	305	165,097	25	1,870,101-	280-
1995	487,687	415,632	85	55,578	11	360,053-	74-
1996	1,533,850	2,384,386	155	229,037	15	2,155,350-	141-
1997	1,338,026	708,374	53	612,591	46	95,782-	7-
1998	653,789	1,289,497	197	98,274	15	1,191,224-	182-
1999	276,543	830,237	300	28,875	10	801,361-	290-
2000	1,456,990	135,649	9	982,179	67	846,530	58
2001	292,200	185,812	64	29,607	10	156,205-	53-
2002	20,199	244,877		23,084	114	221,793-	
2003	111,010	135,010	122	11,551	10	123,458-	111-
2004	159,628	398,195	249	44,225	28	353,970-	222-
2005	165,048	192,678	117	23,779	14	168,900-	102-
2006	150,420	148,653	99	26,347	18	122,306-	81-
2007	188,066	203,410	108	46,651	25	156,758-	83-
2008	193,987	130,387	67	35,942	19	94,445-	49-
2009	218,993	47,181	22	5,682	3	41,499-	19-
2010	235,131	153,214	65	21,258	9	131,957-	56-
2011	227,763	152,482	67		0	152,482-	67-
2012	321,370	80,094	25		0	80,094-	25-
2013	4,174,577	928,292	22		0	928,292-	22-

PORTLAND GENERAL ELECTRIC

ACCOUNTS 373.01, 373.02 AND 373.07 STREET LIGHTING AND SIGNA

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2014	561,123	1,318,477	235		0	1,318,477-	235-
2015	2,437,521	418,851	17	1,470,867	60	1,052,016	43
2016	107,535	1,071,635	997		0	1,071,635-	997-
2017	253,134	141,201	56	97,994	39	43,207-	17-
2018	6,599	15,109	229		0	15,109-	229-
2019	197,833	44,205	22		0	44,205-	22-
TOTAL	28,754,104	19,917,833	69	6,858,448	24	13,059,385-	45-

THREE-YEAR MOVING AVERAGES

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

PORTLAND GENERAL ELECTRIC

ACCOUNTS 373.01, 373.02 AND 373.07 STREET LIGHTING AND SIGNA

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
03-05	145,229	241,961	167	26,518	18	215,442-	148-
04-06	158,365	246,509	156	31,450	20	215,058-	136-
05-07	167,844	181,580	108	32,259	19	149,321-	89-
06-08	177,491	160,816	91	36,313	20	124,503-	70-
07-09	200,348	126,993	63	29,425	15	97,568-	49-
08-10	216,037	110,261	51	20,960	10	89,300-	41-
09-11	227,295	117,626	52	8,980	4	108,646-	48-
10-12	261,421	128,597	49	7,086	3	121,511-	46-
11-13	1,574,570	386,956	25		0	386,956-	25-
12-14	1,685,690	775,621	46		0	775,621-	46-
13-15	2,391,074	888,540	37	490,289	21	398,251-	17-
14-16	1,035,393	936,321	90	490,289	47	446,032-	43-
15-17	932,730	543,896	58	522,954	56	20,942-	2-
16-18	122,423	409,315	334	32,665	27	376,650-	308-
17-19	152,522	66,838	44	32,665	21	34,174-	22-
FIVE-YEAR AVERAGE							
15-19	600,524	338,200	56	313,772	52	24,428-	4-

PORTLAND GENERAL ELECTRIC

ACCOUNT 390 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1971	23,727	10,948	46	471	2	10,478-	44-
1972	27,937	2,430	9	602	2	1,829-	7-
1973	30,321	7,679	25	238	1	7,441-	25-
1974	162,659	4,749	3	128,144	79	123,395	76
1975	53,142	748	1	41,057	77	40,309	76
1976	1,749,502	23,295	1	603,850	35	580,554	33
1977	182,248	23,931	13	2,403	1	21,528-	12-
1978	1,874,141	10,994	1	1,750,589	93	1,739,595	93
1979	48,204	26,189	54	4,069	8	22,120-	46-
1980	248,801	16,897	7	942	0	15,955-	6-
1981	36,463	50,580	139	5,000	14	45,580-	125-
1982	10,031	17,228	172	50	1	17,177-	171-
1983	13,779	6,298	46	144	1	6,154-	45-
1984	37,699	3,291	9	3,025	8	266-	1-
1985	44,849	1,036	2	16,395	37	15,359	34
1986	1,831,798	11,145	1	5,927	0	5,218-	0
1987	79,460	23,063	29	1,612	2	21,451-	27-
1988	701,847	24,855	4		0	24,855-	4-
1989	25,282	5,451	22	8,642	34	3,191	13
1990	34,106	89,556	263	2,900	9	86,656-	254-
1991	42,604	11,672	27		0	11,672-	27-
1992	399,583	44,758	11	112,951	28	68,193	17
1993	854,184	67,299	8	391,138	46	323,839	38
1994	568,860	53,783	9	4,000	1	49,783-	9-
1995	27,701	5,654	20		0	5,654-	20-
1996	639,213	42,713	7		0	42,713-	7-
1997	393,454	2,141	1		0	2,141-	1-
1998	1,354,685	53,208	4		0	53,208-	4-
1999	130,810	51,800	40		0	51,800-	40-
2000	1,210,359	55,649	5	18,769	2	36,880-	3-
2001	239,245	15,514	6		0	15,514-	6-
2002	351,839	2,504	1		0	2,504-	1-
2003	794,792	27,173	3		0	27,173-	3-
2004	1,652,717	211,690-	13-	3	0	211,693	13
2005	246,863	12,040	5	37,343	15	25,303	10
2006	2,078,167	54,473	3	74,859	4	20,386	1
2007	763,114	17,979	2		0	17,979-	2-
2008	3,049,090	27,780	1		0	27,780-	1-
2009	714,629	84,655	12		0	84,655-	12-
2010	427,568	106,190	25		0	106,190-	25-
2011	23,884	235,641	987		0	235,641-	987-
2012	1,312,549	136,250	10		0	136,250-	10-
2013	2,618,824	323,127	12		0	323,127-	12-

PORTLAND GENERAL ELECTRIC

ACCOUNT 390 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2014	223,251	176,706	79		0	176,706-	79-
2015	4,398,489	206,450	5		0	206,450-	5-
2016	1,621,382	28,331	2		0	28,331-	2-
2017	319,102	516,162	162		0	516,162-	162-
2018	316,849	344,360	109		0	344,360-	109-
2019	253,865	73,749	29		0	73,749-	29-
TOTAL	34,243,668	2,926,434	9	3,215,122	9	288,688	1

THREE-YEAR MOVING AVERAGES

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

PORTLAND GENERAL ELECTRIC

ACCOUNT 390 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
03-05	898,124	57,493-	6-	12,448	1	69,941	8
04-06	1,325,916	48,393-	4-	37,402	3	85,794	6
05-07	1,029,381	28,164	3	37,401	4	9,237	1
06-08	1,963,457	33,411	2	24,953	1	8,458-	0
07-09	1,508,945	43,471	3		0	43,471-	3-
08-10	1,397,096	72,875	5		0	72,875-	5-
09-11	388,694	142,162	37		0	142,162-	37-
10-12	588,000	159,360	27		0	159,360-	27-
11-13	1,318,419	231,673	18		0	231,673-	18-
12-14	1,384,874	212,028	15		0	212,028-	15-
13-15	2,413,521	235,428	10		0	235,428-	10-
14-16	2,081,041	137,163	7		0	137,163-	7-
15-17	2,112,991	250,314	12		0	250,314-	12-
16-18	752,444	296,284	39		0	296,284-	39-
17-19	296,605	311,424	105		0	311,424-	105-
FIVE-YEAR AVERAGE							
15-19	1,381,937	233,810	17		0	233,810-	17-

PORTLAND GENERAL ELECTRIC

ACCOUNTS 392.04 THROUGH 392.10 TRANSPORTATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2000	1,432,087	1,005	0	252,746	18	251,741	18
2001	1,685,460	59,104-	4-	206,344	12	265,448	16
2002	1,228,725		0	124,563	10	124,563	10
2003	1,437,864	1,140	0	433,883	30	432,743	30
2004	1,524,354	2,266	0	280,376	18	278,110	18
2005	1,822,276		0	331,067	18	331,067	18
2006	1,833,484		0	349,746	19	349,746	19
2007	879,756		0	347,393	39	347,393	39
2008	1,001,059		0	302,961	30	302,961	30
2009	1,949,158		0		0		0
2010	2,988,365		0	128,747	4	128,747	4
2011	1,148,892	22,471-	2-	160,418	14	182,889	16
2012	1,450,836		0	241,194	17	241,194	17
2013	2,253,960	508	0	1,451	0	943	0
2014	1,691,753		0		0		0
2015	1,720,006		0		0		0
2016	2,492,227		0	910,270	37	910,270	37
2017	2,186,003	371-	0	46,401	2	46,772	2
2018	1,823,830	50-	0		0	50	0
2019	3,677,338		0	2,454,918	67	2,454,918	67
TOTAL	36,227,435	77,077-	0	6,572,478	18	6,649,555	18

THREE-YEAR MOVING AVERAGES

00-02	1,448,757	19,366-	1-	194,551	13	213,918	15
01-03	1,450,683	19,321-	1-	254,930	18	274,251	19
02-04	1,396,981	1,135	0	279,607	20	278,472	20
03-05	1,594,831	1,135	0	348,442	22	347,307	22
04-06	1,726,705	755	0	320,396	19	319,641	19
05-07	1,511,839		0	342,735	23	342,735	23
06-08	1,238,100		0	333,366	27	333,366	27
07-09	1,276,658		0	216,784	17	216,784	17
08-10	1,979,528		0	143,902	7	143,902	7
09-11	2,028,805	7,490-	0	96,388	5	103,879	5
10-12	1,862,698	7,490-	0	176,786	9	184,277	10
11-13	1,617,896	7,321-	0	134,354	8	141,676	9
12-14	1,798,850	169	0	80,882	4	80,713	4
13-15	1,888,573	169	0	484	0	314	0
14-16	1,967,996		0	303,423	15	303,423	15
15-17	2,132,745	124-	0	318,890	15	319,014	15

PORTLAND GENERAL ELECTRIC

ACCOUNTS 392.04 THROUGH 392.10 TRANSPORTATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
16-18	2,167,353	140-	0	318,890	15	319,031	15
17-19	2,562,390	140-	0	833,773	33	833,913	33
FIVE-YEAR AVERAGE							
15-19	2,379,881	84-	0	682,318	29	682,402	29

PORTLAND GENERAL ELECTRIC

ACCOUNTS 396.01 THROUGH 396.07 POWER OPERATED EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2000	3,351,179	284,008	8	590,530	18	306,522	9
2001	2,164,179	78,347-	4-	273,526	13	351,873	16
2002	1,443,625		0	138,581	10	138,581	10
2003	2,438,836		0	1,372	0	1,372	0
2004	1,601,695		5- 0		0	5	0
2005	1,535,364		0	2,481	0	2,481	0
2006	588,475		0		0		0
2007	1,988,830		0	54,929	3	54,929	3
2008	1,465,607		0	6,748	0	6,748	0
2009	2,909,584		0	301,079	10	301,079	10
2010	1,291,452		0	280,981	22	280,981	22
2011	1,390,272		0	89,962	6	89,962	6
2012	1,744,901		0	1,500	0	1,500	0
2013	2,806,201		0		0		0
2014	1,735,850		0		0		0
2015	2,843,038	3,760	0	1,067,587	38	1,063,827	37
2016	4,352,790		0		0		0
2017	2,198,343		0		0		0
2018	2,517,819		0		0		0
2019	5,993,737		0	793,246	13	793,246	13
TOTAL	46,361,775	209,415	0	3,602,521	8	3,393,106	7

THREE-YEAR MOVING AVERAGES

00-02	2,319,661	68,554	3	334,212	14	265,659	11
01-03	2,015,547	26,116-	1-	137,826	7	163,942	8
02-04	1,828,052		2- 0	46,651	3	46,653	3
03-05	1,858,631		2- 0	1,284	0	1,286	0
04-06	1,241,844		2- 0	827	0	829	0
05-07	1,370,889		0	19,137	1	19,137	1
06-08	1,347,637		0	20,559	2	20,559	2
07-09	2,121,340		0	120,919	6	120,919	6
08-10	1,888,881		0	196,269	10	196,269	10
09-11	1,863,769		0	224,008	12	224,008	12
10-12	1,475,541		0	124,148	8	124,148	8
11-13	1,980,458		0	30,488	2	30,488	2
12-14	2,095,651		0	500	0	500	0
13-15	2,461,697	1,253	0	355,862	14	354,609	14
14-16	2,977,226	1,253	0	355,862	12	354,609	12
15-17	3,131,390	1,253	0	355,862	11	354,609	11

PORTLAND GENERAL ELECTRIC

ACCOUNTS 396.01 THROUGH 396.07 POWER OPERATED EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
16-18	3,022,984		0		0		0
17-19	3,569,966		0	264,415	7	264,415	7
FIVE-YEAR AVERAGE							
15-19	3,581,146	752	0	372,167	10	371,415	10

**PART IX. DETAILED DEPRECIATION
CALCULATIONS**

PORTLAND GENERAL ELECTRIC

ACCOUNT 311 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
COLSTRIP						
INTERIM SURVIVOR CURVE.. IOWA 90-S1.5						
PROBABLE RETIREMENT YEAR.. 12-2027						
NET SALVAGE PERCENT.. -4						
1984	75,684,586.83	64,543,816	67,399,046	11,312,925	7.79	1,452,237
1985	45,435.15	38,473	40,175	7,078	7.87	899
1986	36,749,853.38	30,984,830	32,355,508	5,864,339	7.82	749,915
1987	127,770.52	107,102	111,840	21,041	7.82	2,691
1988	205,200.97	170,749	178,302	35,107	7.87	4,461
1990	121,903.15	99,851	104,268	22,511	7.96	2,828
1991	315,419.04	257,114	268,488	59,548	7.86	7,576
1992	234,520.19	189,145	197,512	46,389	7.96	5,828
1993	141,132.02	113,195	118,202	28,575	7.86	3,635
1994	75,010.26	59,475	62,106	15,905	7.95	2,001
1995	10,856.27	8,520	8,897	2,394	7.97	300
1996	33,125.87	25,745	26,884	7,567	7.95	952
1998	74,447.85	56,598	59,102	18,324	7.91	2,317
2003	24,528.74	17,214	17,975	7,534	7.95	948
2004	90,787.52	62,345	65,103	29,316	7.97	3,678
2005	44,084.81	29,581	30,890	14,959	7.97	1,877
2006	71,281.89	46,637	48,700	25,433	7.96	3,195
2008	109,958.57	67,596	70,586	43,771	7.96	5,499
2009	132,405.66	78,215	81,675	56,027	7.99	7,012
2010	66,185.78	37,404	39,059	29,775	7.98	3,731
2011	182,215.25	97,784	102,110	87,394	7.97	10,965
2012	396,368.51	199,722	208,557	203,666	7.98	25,522
2017	1,984,329.22	491,574	513,320	1,550,383	7.99	194,040
2018	305,982.60	50,279	52,503	265,719	8.00	33,215
	117,227,390.05	97,832,964	102,160,808	19,755,678		2,525,322
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						7.8 2.15

PORTLAND GENERAL ELECTRIC

ACCOUNT 312 BOILER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
COLSTRIP						
INTERIM SURVIVOR CURVE.. IOWA 65-R3						
PROBABLE RETIREMENT YEAR.. 12-2027						
NET SALVAGE PERCENT.. -4						
1984	100,771,265.91	85,937,736	87,887,285	16,914,832	7.79	2,171,352
1985	2,483.69	2,112	2,160	423	7.70	55
1986	74,043,417.12	62,428,078	63,844,296	13,160,857	7.82	1,682,974
1987	426,084.71	357,161	365,263	77,865	7.82	9,957
1988	505,601.54	420,713	430,257	95,568	7.87	12,143
1990	288,230.83	236,990	242,366	57,394	7.81	7,349
1991	384,291.63	313,256	320,362	79,301	7.86	10,089
1992	183,222.08	148,287	151,651	38,900	7.84	4,962
1993	58,959.13	47,288	48,361	12,957	7.86	1,648
1994	87,925.38	69,953	71,540	19,902	7.83	2,542
1995	700,553.07	551,531	564,043	164,532	7.86	20,933
1996	4,805,761.32	3,746,495	3,831,486	1,166,505	7.85	148,599
1997	48,625.67	37,432	38,281	12,290	7.90	1,556
1998	24,962.98	18,978	19,409	6,553	7.91	828
1999	468,844.04	351,851	359,833	127,765	7.91	16,152
2003	2,123,527.66	1,490,275	1,524,083	684,386	7.95	86,086
2004	1,971,856.10	1,357,173	1,387,961	662,769	7.92	83,683
2005	276,513.34	185,974	190,193	97,381	7.92	12,296
2006	5,366,986.43	3,511,426	3,591,085	1,990,581	7.96	250,073
2007	4,222,332.95	2,683,917	2,744,803	1,646,423	7.95	207,097
2008	292,860.51	180,034	184,118	120,457	7.96	15,133
2009	4,742,091.03	2,806,673	2,870,344	2,061,431	7.95	259,299
2010	2,825,524.12	1,599,744	1,636,035	1,302,510	7.95	163,838
2011	3,487,313.31	1,874,333	1,916,853	1,709,952	7.95	215,088
2012	2,497,490.26	1,260,254	1,288,844	1,308,546	7.96	164,390
2013	7,341,784.20	3,429,847	3,507,655	4,127,800	7.97	517,917
2014	7,933,991.60	3,371,502	3,447,987	4,803,365	7.96	603,438
2015	2,909,049.85	1,091,871	1,116,641	1,908,771	7.97	239,494
2016	8,953,240.41	2,841,830	2,906,299	6,405,071	7.97	803,648
2017	17,107,834.38	4,248,765	4,345,151	13,446,997	7.97	1,687,202
2018	1,198,639.02	197,459	201,938	1,044,646	7.97	131,072
2019	177,668.37	10,939	11,187	173,588	7.95	21,835
	256,228,932.64	186,809,877	191,047,771	75,430,319		9,552,728
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						7.9 3.73

PORTLAND GENERAL ELECTRIC

ACCOUNT 314 TURBOGENERATOR UNITS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
COLSTRIP						
INTERIM SURVIVOR CURVE.. IOWA 55-R2						
PROBABLE RETIREMENT YEAR.. 12-2027						
NET SALVAGE PERCENT.. -4						
1984	20,210,847.09	17,387,149	15,195,133	5,824,148	7.42	784,926
1986	27,109,612.78	23,045,773	20,140,369	8,053,629	7.48	1,076,688
1987	69,959.79	59,116	51,663	21,095	7.50	2,813
1988	173,095.45	145,168	126,867	53,153	7.56	7,031
1990	56,768.49	46,854	40,947	18,092	7.67	2,359
1991	86,639.75	71,129	62,162	27,944	7.60	3,677
1992	623,448.69	506,390	442,549	205,838	7.71	26,698
1994	897,954.91	716,841	626,468	307,405	7.72	39,819
1995	2,819,501.30	2,234,398	1,952,705	979,576	7.65	128,049
1996	1,988,561.93	1,555,215	1,359,147	708,957	7.75	91,478
1997	836,452.12	647,909	566,226	303,684	7.71	39,388
1998	369,435.37	282,512	246,895	137,317	7.74	17,741
1999	7,534.91	5,687	4,970	2,866	7.75	370
2003	99,763.24	70,532	61,640	42,114	7.77	5,420
2004	1,719,160.21	1,188,971	1,039,076	748,850	7.81	95,883
2005	41,230.43	27,855	24,343	18,536	7.82	2,370
2006	5,487,984.57	3,613,992	3,158,372	2,549,132	7.82	325,976
2007	2,230,356.72	1,426,536	1,246,691	1,072,880	7.83	137,022
2008	186,982.56	115,627	101,050	93,412	7.84	11,915
2009	1,135,354.24	675,636	590,458	590,311	7.85	75,199
2010	59,069.24	33,677	29,431	32,001	7.83	4,087
2011	6,390,259.61	3,457,182	3,021,332	3,624,538	7.84	462,314
2012	193,375.51	98,343	85,945	115,166	7.84	14,690
2013	19,870.50	9,361	8,181	12,484	7.85	1,590
2017	55,818.40	14,048	12,277	45,774	7.83	5,846
	72,869,037.81	57,435,901	50,194,898	25,588,901		3,363,349
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						7.6 4.62

PORTLAND GENERAL ELECTRIC

ACCOUNT 315 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
COLSTRIP						
INTERIM SURVIVOR CURVE.. IOWA 60-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2027						
NET SALVAGE PERCENT.. -4						
1984	11,002,707.47	9,424,303	9,687,053	1,755,762	7.60	231,021
1985	93,514.65	79,516	81,733	15,522	7.70	2,016
1986	11,921,601.11	10,092,351	10,373,727	2,024,739	7.65	264,672
1987	58,267.19	49,036	50,403	10,195	7.66	1,331
1988	74,288.16	62,055	63,785	13,475	7.72	1,745
1990	10,429.00	8,608	8,848	1,998	7.67	260
1991	22,258.47	18,209	18,717	4,432	7.73	573
1992	1,818.51	1,477	1,518	373	7.71	48
1993	25,488.91	20,512	21,084	5,425	7.75	700
1994	15,368.15	12,227	12,568	3,415	7.83	436
1995	6,497.94	5,133	5,276	1,482	7.76	191
1996	8,043.75	6,271	6,446	1,920	7.85	245
1997	8,943.04	6,906	7,099	2,202	7.80	282
1998	41,390.73	31,562	32,442	10,604	7.82	1,356
1999	11,079.44	8,338	8,570	2,952	7.83	377
2003	70,456.25	49,570	50,952	22,322	7.89	2,829
2006	25,729.53	16,906	17,377	9,381	7.87	1,192
2007	2,821.02	1,797	1,847	1,087	7.91	137
2011	102,742.25	55,307	56,849	50,003	7.92	6,314
	23,503,445.57	19,950,084	20,506,294	3,937,289		515,725

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 7.6 2.19

PORTLAND GENERAL ELECTRIC

ACCOUNT 316 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
COLSTRIP						
INTERIM SURVIVOR CURVE.. IOWA 60-R1						
PROBABLE RETIREMENT YEAR.. 12-2027						
NET SALVAGE PERCENT.. -4						
1984	2,032,376.96	1,740,820	1,813,824	299,848	7.60	39,454
1985	192,413.17	163,610	170,471	29,638	7.70	3,849
1986	1,858,836.17	1,573,616	1,639,608	293,581	7.65	38,377
1987	126,113.18	106,133	110,584	20,574	7.66	2,686
1988	224,238.27	188,059	195,946	37,262	7.56	4,929
1990	67,438.60	55,660	57,994	12,142	7.67	1,583
1991	101,224.71	83,103	86,588	18,686	7.60	2,459
1992	147,597.88	119,885	124,913	28,589	7.71	3,708
1993	94,398.31	76,222	79,419	18,756	7.63	2,458
1994	229,656.59	183,336	191,025	47,818	7.72	6,194
1995	164,030.57	129,991	135,442	35,149	7.65	4,595
1996	221,394.77	173,701	180,985	49,265	7.65	6,440
1997	103,552.20	80,211	83,575	24,119	7.71	3,128
1998	34,575.85	26,441	27,550	8,409	7.74	1,086
1999	74,134.22	55,951	58,297	18,802	7.75	2,426
2003	167,657.65	118,812	123,795	50,569	7.71	6,559
2004	12,039.22	8,364	8,715	3,806	7.70	494
2005	14,142.59	9,597	9,999	4,709	7.72	610
2006	182,538.84	120,701	125,763	64,078	7.73	8,290
2007	36,231.52	23,268	24,244	13,437	7.74	1,736
2008	91,971.62	57,199	59,598	36,053	7.73	4,664
2009	55,438.73	33,175	34,566	23,090	7.75	2,979
2010	44,742.92	25,639	26,714	19,818	7.74	2,560
2011	37,826.15	20,598	21,462	17,877	7.73	2,313
2012	860.24	441	459	435	7.72	56
2017	119.48	31	32	92	7.65	12
2018	70,961.57	12,192	12,703	61,097	7.58	8,060
2019	109,279.37	7,228	7,531	106,119	7.36	14,418
	6,495,791.35	5,193,984	5,411,803	1,343,820		176,123

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 7.6 2.71

PORTLAND GENERAL ELECTRIC

ACCOUNT 331 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FARADAY						
INTERIM SURVIVOR CURVE.. IOWA 105-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2055						
NET SALVAGE PERCENT.. -42						
1913	126,095.77	150,658	106,775	72,281	20.08	3,600
1919	683.33	800	567	403	21.45	19
1922	4.08	5	4	2	22.99	
1923	1,001.04	1,152	816	605	22.55	27
1924	7,824.48	8,913	6,317	4,794	23.55	204
1925	274.70	313	222	168	23.15	7
1927	43.34	49	35	27	23.78	1
1928	432.65	489	347	268	23.45	11
1929	42.49	48	34	26	24.44	1
1930	4,555.27	5,095	3,611	2,858	24.14	118
1931	10,270.50	11,358	8,050	6,534	25.14	260
1938	71.31	77	55	47	26.02	2
1939	965.74	1,027	728	643	27.03	24
1941	136.43	144	102	92	26.76	3
1948	118.47	120	85	83	28.50	3
1949	1,071.35	1,083	768	754	28.51	26
1953	2,297.69	2,256	1,599	1,664	29.65	56
1954	20,936.34	20,448	14,492	15,238	29.73	513
1955	612.04	594	421	448	29.84	15
1956	6,010.16	5,798	4,109	4,425	29.96	148
1957	619,542.49	593,831	420,862	458,888	30.09	15,251
1958	117.01	111	79	87	30.24	3
1959	2,791.61	2,638	1,870	2,094	30.41	69
1960	617.33	579	410	466	30.59	15
1961	1,806.00	1,680	1,191	1,374	30.79	45
1962	488.33	451	320	374	30.99	12
1963	2,171.59	2,004	1,420	1,663	30.45	55
1964	14,619.96	13,366	9,473	11,288	30.71	368
1965	24,614.22	22,286	15,795	19,158	30.97	619
1966	3,581.08	3,210	2,275	2,810	31.25	90
1967	153.37	136	96	121	31.53	4
1968	7,226.56	6,395	4,532	5,729	31.14	184
1969	10,089.08	8,827	6,256	8,071	31.47	256
1971	127.10	109	77	103	31.50	3
1972	890.68	757	537	728	31.87	23
1974	32,340.34	26,957	19,105	26,818	32.02	838
1975	78,483.85	64,974	46,049	65,398	31.83	2,055
1976	70,525.37	57,504	40,754	59,392	32.26	1,841
1977	17,463.71	14,123	10,009	14,789	32.13	460
1980	1,027.08	801	568	891	32.45	27
1981	1,702.25	1,312	930	1,487	32.43	46

PORTLAND GENERAL ELECTRIC

ACCOUNT 331 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FARADAY						
INTERIM SURVIVOR CURVE.. IOWA 105-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2055						
NET SALVAGE PERCENT.. -42						
1982	37,930.30	28,880	20,468	33,393	32.43	1,030
1986	53,074.01	38,120	27,017	48,349	32.73	1,477
1987	34,585.35	24,418	17,306	31,806	32.86	968
1988	2,126.44	1,474	1,045	1,975	33.02	60
1989	4,422.29	3,007	2,131	4,149	33.20	125
1990	13,905.71	9,320	6,605	13,141	33.00	398
1991	36,937.69	24,217	17,163	35,288	33.23	1,062
1992	40,914.04	26,365	18,685	39,412	33.10	1,191
1993	14,411.12	9,057	6,419	14,045	33.38	421
1994	2,373.98	1,461	1,035	2,336	33.32	70
1995	17,769.79	10,694	7,579	17,654	33.31	530
1996	169,980.39	99,252	70,342	171,030	33.65	5,083
1997	371,713.45	211,397	149,822	378,011	33.68	11,224
1998	87,981.66	48,887	34,647	90,287	33.45	2,699
1999	69,830.90	37,601	26,649	72,511	33.56	2,161
2001	119,573.84	60,311	42,744	127,051	33.58	3,784
2002	107,821.93	52,240	37,024	116,083	33.78	3,436
2003	111,351.42	51,926	36,801	121,318	33.75	3,595
2004	138,642.73	61,936	43,896	152,977	33.76	4,531
2005	2,543.72	1,084	768	2,844	33.81	84
2006	3,151.58	1,275	904	3,572	33.90	105
2009	253,125.92	84,899	60,170	299,269	33.95	8,815
2010	233,467.59	72,736	51,550	279,974	33.79	8,286
2011	202,752.31	57,754	40,932	246,977	33.87	7,292
2012	2,834,635.55	730,571	517,773	3,507,410	33.82	103,708
2013	1,377.80	315	223	1,733	33.82	51
2014	3,924.11	778	551	5,021	33.87	148
2015	21,358.54	3,561	2,524	27,805	33.82	822
2016	172,362.37	23,056	16,340	228,414	33.67	6,784
2017	383,062.22	37,641	26,677	517,271	33.60	15,395
2018	5,616,410.46	342,938	243,048	7,732,255	33.34	231,921
2019	1,917,366.48	40,840	28,944	2,693,716	32.72	82,326
	14,154,711.88	3,230,489	2,289,524	17,810,167		536,884

PORTLAND GENERAL ELECTRIC

ACCOUNT 331 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NORTH FORK						
INTERIM SURVIVOR CURVE.. IOWA 105-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2055						
NET SALVAGE PERCENT.. -71						
1925	246.10	338	305	115	23.15	5
1943	225.54	283	256	130	27.67	5
1951	212.12	253	229	134	29.54	5
1957	909,044.78	1,049,265	948,088	606,378	30.09	20,152
1958	136,990.83	157,044	141,901	92,353	30.24	3,054
1959	11,246.13	12,798	11,564	7,667	30.41	252
1960	6,150.30	6,945	6,275	4,242	30.59	139
1961	3,318.16	3,718	3,359	2,315	30.79	75
1962	15,757.55	17,509	15,821	11,125	30.99	359
1963	3,696.08	4,107	3,711	2,609	30.45	86
1964	38,042.96	41,881	37,843	27,211	30.71	886
1965	2,711.05	2,956	2,671	1,965	30.97	63
1966	100.55	109	98	73	31.25	2
1967	3,849.05	4,112	3,715	2,866	31.53	91
1968	1,786.99	1,904	1,720	1,335	31.14	43
1969	21,617.27	22,774	20,578	16,388	31.47	521
1970	15,083.26	15,702	14,188	11,604	31.80	365
1971	13,843.41	14,350	12,966	10,706	31.50	340
1972	4,007.34	4,101	3,706	3,147	31.87	99
1973	114,980.60	117,026	105,742	90,875	31.62	2,874
1974	5,485.63	5,506	4,975	4,405	32.02	138
1975	929.98	927	838	753	31.83	24
1976	37,571.90	36,891	33,334	30,914	32.26	958
1977	12,895.02	12,558	11,347	10,703	32.13	333
1978	11,578.12	11,091	10,022	9,777	32.58	300
1979	14,549.49	13,803	12,472	12,408	32.50	382
1980	162,661.32	152,705	137,980	140,171	32.45	4,320
1981	25,636.19	23,795	21,501	22,337	32.43	689
1982	4,357.62	3,996	3,611	3,841	32.43	118
1984	143,065.60	126,798	114,571	130,071	32.99	3,943
1985	98,359.81	85,881	77,600	90,595	33.07	2,739
1986	141,405.00	122,304	110,511	131,292	32.73	4,011
1987	43,029.33	36,584	33,056	40,524	32.86	1,233
1988	3,452.05	2,882	2,604	3,299	33.02	100
1989	18,180.47	14,885	13,450	17,639	33.20	531
1991	29,362.80	23,182	20,947	29,264	33.23	881
1992	25,908.12	20,105	18,166	26,137	33.10	790
1993	14,792.74	11,196	10,116	15,179	33.38	455
1995	12,595.94	9,128	8,248	13,291	33.31	399
1996	29,374.10	20,654	18,662	31,567	33.65	938
1997	104,028.29	71,244	64,374	113,514	33.68	3,370

PORTLAND GENERAL ELECTRIC

ACCOUNT 331 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NORTH FORK						
INTERIM SURVIVOR CURVE.. IOWA 105-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2055						
NET SALVAGE PERCENT.. -71						
1998	148,038.20	99,056	89,504	163,641	33.45	4,892
1999	187,822.13	121,790	110,046	211,130	33.56	6,291
2000	105,060.68	65,861	59,510	120,143	33.69	3,566
2001	80,174.11	48,697	44,001	93,096	33.58	2,772
2002	55,617.74	32,450	29,321	65,785	33.78	1,947
2003	22,374.90	12,565	11,353	26,908	33.75	797
2004	43,015.17	23,141	20,910	52,646	33.76	1,559
2005	96,752.16	49,667	44,878	120,568	33.81	3,566
2006	112,637.59	54,855	49,566	143,045	33.90	4,220
2007	19,405.90	8,960	8,096	25,088	33.80	742
2008	13,687.89	5,922	5,351	18,055	33.95	532
2009	510,891.57	206,350	186,452	687,172	33.95	20,241
2010	127,551.41	47,854	43,240	174,873	33.79	5,175
2011	4,472,668.39	1,534,242	1,386,301	6,261,962	33.87	184,882
2012	35,816.83	11,116	10,044	51,203	33.82	1,514
2013	65,894.17	18,164	16,413	96,267	33.82	2,846
2014	132,641.64	31,686	28,631	198,187	33.87	5,851
2015	294,981.82	59,219	53,509	450,910	33.82	13,333
2016	303,192.26	48,839	44,130	474,329	33.67	14,088
2017	147.58	17	15	237	33.60	7
2019	44,925.48	1,152	1,041	75,782	32.72	2,316
	9,115,427.21	4,764,893	4,305,433	11,281,948		337,205

OAK GROVE
INTERIM SURVIVOR CURVE.. IOWA 105-R2.5
PROBABLE RETIREMENT YEAR.. 6-2055
NET SALVAGE PERCENT.. -36

1925	535,815.99	585,300	570,615	158,095	23.15	6,829
1926	5,500.29	5,945	5,796	1,685	24.14	70
1927	212.26	230	224	64	23.78	3
1928	1,223.72	1,325	1,292	373	23.45	16
1929	10,155.99	10,876	10,603	3,209	24.44	131
1930	18,701.50	20,032	19,529	5,905	24.14	245
1931	106,141.13	112,421	109,600	34,752	25.14	1,382
1936	145.28	150	146	51	26.40	2
1937	941.87	972	948	333	26.20	13
1938	889.65	917	894	316	26.02	12
1939	1,110.20	1,130	1,102	408	27.03	15

PORTLAND GENERAL ELECTRIC

ACCOUNT 331 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OAK GROVE						
INTERIM SURVIVOR CURVE.. IOWA 105-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2055						
NET SALVAGE PERCENT.. -36						
1941	143.28	145	141	53	26.76	2
1943	53.58	54	53	20	27.67	1
1944	64,063.61	63,811	62,210	24,917	27.59	903
1945	3,469.67	3,445	3,359	1,360	27.54	49
1946	534.96	524	511	217	28.54	8
1948	10,565.64	10,274	10,016	4,353	28.50	153
1949	3,655.09	3,539	3,450	1,521	28.51	53
1950	99.00	95	93	42	28.54	1
1951	236.80	225	219	103	29.54	3
1952	2,401.77	2,271	2,214	1,052	29.59	36
1953	1,103.50	1,038	1,012	489	29.65	16
1954	87,377.44	81,734	79,683	39,150	29.73	1,317
1955	6,595.49	6,133	5,979	2,991	29.84	100
1956	10,047.67	9,284	9,051	4,614	29.96	154
1957	59,537.02	54,655	53,284	27,687	30.09	920
1958	9,732.37	8,873	8,650	4,586	30.24	152
1959	23,709.63	21,459	20,921	11,325	30.41	372
1960	8,672.63	7,789	7,594	4,201	30.59	137
1961	27,953.04	24,908	24,283	13,733	30.79	446
1962	2,772.86	2,450	2,389	1,383	30.99	45
1963	4,717.11	4,169	4,064	2,351	30.45	77
1964	10,554.82	9,241	9,009	5,345	30.71	174
1965	29,067.05	25,205	24,573	14,959	30.97	483
1966	8,165.05	7,010	6,834	4,270	31.25	137
1967	7,964.20	6,767	6,597	4,234	31.53	134
1968	19,407.68	16,449	16,036	10,358	31.14	333
1969	6,122.48	5,130	5,001	3,325	31.47	106
1970	26,837.22	22,220	21,662	14,836	31.80	467
1971	20,519.14	16,917	16,493	11,413	31.50	362
1972	11,496.69	9,358	9,123	6,512	31.87	204
1974	725.55	579	564	422	32.02	13
1976	3,980.69	3,109	3,031	2,383	32.26	74
1977	27,277.04	21,127	20,597	16,500	32.13	514
1978	50,816.49	38,716	37,745	31,366	32.58	963
1979	2,049.06	1,546	1,507	1,280	32.50	39
1980	80,654.32	60,220	58,709	50,981	32.45	1,571
1981	288,448.03	212,935	207,592	184,697	32.43	5,695
1982	586,414.46	427,632	416,902	380,621	32.43	11,737
1983	99,707.17	71,272	69,484	66,118	32.94	2,007
1985	128,539.75	89,260	87,020	87,794	33.07	2,655
1986	86,988.79	59,839	58,338	59,967	32.73	1,832

PORTLAND GENERAL ELECTRIC

ACCOUNT 331 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OAK GROVE						
INTERIM SURVIVOR CURVE.. IOWA 105-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2055						
NET SALVAGE PERCENT.. -36						
1987	22,085.53	14,934	14,559	15,477	32.86	471
1988	7,859.41	5,218	5,087	5,602	33.02	170
1989	17,745.90	11,556	11,266	12,868	33.20	388
1990	148,599.70	95,389	92,996	109,100	33.00	3,306
1991	856.50	538	525	640	33.23	19
1992	117,325.49	72,410	70,593	88,969	33.10	2,688
1993	63,489.89	38,217	37,258	49,088	33.38	1,471
1994	4,788.59	2,823	2,752	3,760	33.32	113
1995	323.31	186	181	258	33.31	8
1996	48,338.39	27,032	26,354	39,386	33.65	1,170
1997	21,289.30	11,596	11,305	17,648	33.68	524
1998	28,458.53	15,145	14,765	23,939	33.45	716
1999	51,729.24	26,677	26,008	44,344	33.56	1,321
2000	33,369.48	16,637	16,220	29,163	33.69	866
2001	1,158,145.32	559,468	545,431	1,029,647	33.58	30,663
2002	37,335.84	17,325	16,890	33,886	33.78	1,003
2003	48,889.25	21,835	21,287	45,202	33.75	1,339
2004	22,567.26	9,656	9,414	21,278	33.76	630
2005	7,335.41	2,995	2,920	7,056	33.81	209
2006	41,491.09	16,071	15,668	40,760	33.90	1,202
2007	5,721.27	2,101	2,048	5,733	33.80	170
2008	12,141.53	4,178	4,073	12,439	33.95	366
2009	43,379.72	13,935	13,585	45,411	33.95	1,338
2010	31,664.47	9,448	9,211	33,853	33.79	1,002
2011	234,616.53	64,007	62,401	256,677	33.87	7,578
2013	1,774,931.49	389,122	379,359	2,034,548	33.82	60,158
2014	649,720.81	123,442	120,345	763,276	33.87	22,535
2015	316,180.22	50,483	49,216	380,789	33.82	11,259
2016	4,716,554.42	604,247	589,086	5,825,428	33.67	173,015
2017	2,942,670.56	276,941	269,992	3,732,040	33.60	111,073
2018	1,054,163.45	61,647	60,100	1,373,562	33.34	41,199
2019	48,677.82	993	968	65,234	32.72	1,994
	16,216,461.44	4,716,957	4,598,606	17,455,782		523,127

PORTLAND GENERAL ELECTRIC

ACCOUNT 331 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PELTON						
INTERIM SURVIVOR CURVE.. IOWA 105-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2055						
NET SALVAGE PERCENT.. -89						
1938	28.53	41	31	23	26.02	1
1946	38.24	52	39	33	28.54	1
1948	85.54	116	88	74	28.50	3
1950	52.86	71	54	46	28.54	2
1954	283.13	368	278	257	29.73	9
1957	1,510,891.02	1,927,519	1,458,289	1,397,295	30.09	46,437
1958	197.20	250	189	184	30.24	6
1959	5,244.26	6,596	4,990	4,921	30.41	162
1960	19,818.79	24,737	18,715	18,742	30.59	613
1961	20,388.73	25,248	19,102	19,433	30.79	631
1962	3,992.38	4,903	3,709	3,836	30.99	124
1963	12,122.22	14,888	11,264	11,647	30.45	382
1964	18,728.19	22,788	17,241	18,156	30.71	591
1965	12,713.60	15,321	11,591	12,437	30.97	402
1966	1,719.11	2,051	1,552	1,697	31.25	54
1967	5,704.47	6,736	5,096	5,685	31.53	180
1969	4,622.63	5,383	4,073	4,664	31.47	148
1970	67,240.45	77,369	58,534	68,550	31.80	2,156
1971	17,020.21	19,500	14,753	17,415	31.50	553
1972	4,574.05	5,174	3,914	4,730	31.87	148
1973	668.37	752	569	694	31.62	22
1974	1,244.52	1,381	1,045	1,307	32.02	41
1977	25,926.70	27,906	21,113	27,889	32.13	868
1979	11,715.51	12,285	9,294	12,848	32.50	395
1980	2,286.87	2,373	1,795	2,527	32.45	78
1985	528.03	510	386	612	33.07	19
1987	31,607.63	29,702	22,471	37,267	32.86	1,134
1989	10,238.86	9,265	7,010	12,342	33.20	372
1990	2,081.45	1,857	1,405	2,529	33.00	77
1991	24,164.28	21,086	15,953	29,718	33.23	894
1992	1,582,543.14	1,357,319	1,026,897	1,964,110	33.10	59,339
1993	201,320.74	168,408	127,411	253,085	33.38	7,582
1994	178,692.06	146,405	110,765	226,963	33.32	6,812
1995	3,794.42	3,039	2,299	4,872	33.31	146
1996	3,673.46	2,855	2,160	4,783	33.65	142
1997	9,580.26	7,252	5,487	12,620	33.68	375
1998	62,205.31	46,004	34,805	82,763	33.45	2,474
1999	62,220.72	44,593	33,737	83,860	33.56	2,499
2000	29,066.45	20,139	15,236	39,699	33.69	1,178
2001	280,035.60	187,996	142,231	387,037	33.58	11,526
2002	71,211.90	45,922	34,743	99,848	33.78	2,956

PORTLAND GENERAL ELECTRIC

ACCOUNT 331 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PELTON						
INTERIM SURVIVOR CURVE.. IOWA 105-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2055						
NET SALVAGE PERCENT.. -89						
2004	50,278.93	29,896	22,618	72,409	33.76	2,145
2005	1,316.42	747	565	1,923	33.81	57
2007	1,753.57	895	677	2,637	33.80	78
2008	416,128.21	198,980	150,541	635,941	33.95	18,732
2010	470,622.49	195,151	147,644	741,833	33.79	21,954
2012	97,176.98	33,335	25,220	158,444	33.82	4,685
2013	132,044.81	40,230	30,437	219,128	33.82	6,479
2014	55,155.64	14,563	11,018	93,226	33.87	2,752
2015	459,937.98	102,054	77,210	792,073	33.82	23,420
2016	109,012.33	19,408	14,683	191,350	33.67	5,683
2018	118,754.45	9,651	7,302	217,144	33.34	6,513
2019	49,658.78	1,408	1,065	92,790	32.72	2,836
	6,262,112.48	4,942,478	3,739,294	8,096,099		246,866

RIVER MILL
INTERIM SURVIVOR CURVE.. IOWA 105-R2.5
PROBABLE RETIREMENT YEAR.. 6-2055
NET SALVAGE PERCENT.. -87

1913	497,661.37	783,029	617,748	312,879	20.08	15,582
1927	298.94	445	351	208	23.78	9
1928	129.92	193	152	91	23.45	4
1929	8.05	12	9	6	24.44	
1931	175.75	256	202	127	25.14	5
1938	119.67	170	134	90	26.02	3
1944	87.96	120	95	70	27.59	3
1950	219.48	291	230	181	28.54	6
1951	8,824.66	11,530	9,096	7,406	29.54	251
1952	2,206.75	2,869	2,263	1,863	29.59	63
1953	3,848.56	4,977	3,926	3,270	29.65	110
1954	10,073.78	12,957	10,222	8,616	29.73	290
1955	994.64	1,272	1,004	856	29.84	29
1956	1,408.27	1,789	1,411	1,222	29.96	41
1957	12,869.40	16,244	12,815	11,251	30.09	374
1958	5,250.88	6,583	5,193	4,626	30.24	153
1959	82.70	103	81	73	30.41	2
1960	1,624.62	2,006	1,583	1,455	30.59	48
1962	56.57	69	54	51	30.99	2
1963	8,120.53	9,867	7,784	7,401	30.45	243

PORTLAND GENERAL ELECTRIC

ACCOUNT 331 STRUCTURES AND IMPROVEMENTS

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RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
RIVER MILL						
INTERIM SURVIVOR CURVE.. IOWA 105-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2055						
NET SALVAGE PERCENT.. -87						
1964	18,101.96	21,793	17,193	16,658	30.71	542
1965	3,565.48	4,251	3,354	3,314	30.97	107
1966	55,561.28	65,592	51,747	52,153	31.25	1,669
1967	956.12	1,117	881	907	31.53	29
1969	2,070.26	2,385	1,882	1,990	31.47	63
1970	1,759.98	2,004	1,581	1,710	31.80	54
1971	2,283.53	2,589	2,043	2,228	31.50	71
1972	67,824.27	75,909	59,886	66,945	31.87	2,101
1976	4,786.17	5,139	4,054	4,896	32.26	152
1977	306.18	326	257	315	32.13	10
1978	2,732.73	2,863	2,259	2,852	32.58	88
1982	5,267.95	5,282	4,167	5,684	32.43	175
1983	4,771.79	4,690	3,700	5,223	32.94	159
1984	560.19	543	428	619	32.99	19
1985	44,140.07	42,146	33,250	49,292	33.07	1,491
1986	117,537.31	111,172	87,706	132,089	32.73	4,036
1987	85,775.96	79,751	62,917	97,484	32.86	2,967
1988	15,335.95	14,001	11,046	17,633	33.02	534
1989	41,969.61	37,578	29,646	48,837	33.20	1,471
1990	141,353.90	124,765	98,430	165,902	33.00	5,027
1992	10,648.76	9,037	7,129	12,784	33.10	386
1993	48,282.02	39,961	31,526	58,761	33.38	1,760
1995	16,098.14	12,758	10,065	20,038	33.31	602
1996	58,478.41	44,967	35,475	73,879	33.65	2,196
1997	101,935.76	76,343	60,229	130,391	33.68	3,871
1998	12,436.03	9,100	7,179	16,076	33.45	481
1999	33,583.26	23,814	18,787	44,013	33.56	1,311
2000	25,639.74	17,577	13,867	34,079	33.69	1,012
2001	45,483.19	30,211	23,834	61,219	33.58	1,823
2002	86,300.56	55,064	43,441	117,941	33.78	3,491
2003	11,319.67	6,951	5,484	15,684	33.75	465
2004	119,759.77	70,455	55,583	168,367	33.76	4,987
2005	33,471.75	18,790	14,824	47,768	33.81	1,413
2006	102,048.63	54,349	42,877	147,954	33.90	4,364
2008	843,954.70	399,283	315,003	1,263,193	33.95	37,207
2009	34,692.68	15,324	12,089	52,786	33.95	1,555
2015	332,283.24	72,949	57,551	563,819	33.82	16,671
2016	3,574,516.56	629,665	496,756	6,187,590	33.67	183,772

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RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
RIVER MILL						
INTERIM SURVIVOR CURVE.. IOWA 105-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2055						
NET SALVAGE PERCENT.. -87						
2017	21,651.84	2,802	2,211	38,278	33.60	1,139
2018	144,418.82	11,613	9,162	260,901	33.34	7,825
2019	688,739.34	19,319	15,241	1,272,701	32.72	38,897
	7,516,466.06	3,079,010	2,429,094	11,626,698		353,211
ROUND BUTTE						
INTERIM SURVIVOR CURVE.. IOWA 105-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2055						
NET SALVAGE PERCENT.. -84						
1959	4,021.81	4,925	3,290	4,110	30.41	135
1962	25.83	31	21	27	30.99	1
1963	3,140,994.98	3,755,474	2,508,548	3,270,882	30.45	107,418
1965	3,090.87	3,626	2,422	3,265	30.97	105
1966	44,775.85	52,011	34,742	47,646	31.25	1,525
1967	1,992.49	2,291	1,530	2,136	31.53	68
1969	19,390.24	21,981	14,683	20,995	31.47	667
1970	6,592.48	7,385	4,933	7,197	31.80	226
1971	1,152.98	1,286	859	1,262	31.50	40
1972	521.15	574	383	576	31.87	18
1973	70,460.34	77,166	51,545	78,102	31.62	2,470
1974	762.43	823	550	853	32.02	27
1975	38,455.63	41,252	27,555	43,203	31.83	1,357
1977	2,136.62	2,239	1,496	2,436	32.13	76
1978	5,976.57	6,160	4,115	6,882	32.58	211
1983	1,496.81	1,448	967	1,787	32.94	54
1984	3,066.82	2,925	1,954	3,689	32.99	112
1985	6,763.16	6,354	4,244	8,200	33.07	248
1987	29,748.05	27,215	18,179	36,558	32.86	1,113
1988	185.56	167	112	230	33.02	7
1989	18,178.28	16,015	10,698	22,750	33.20	685
1990	28,593.01	24,832	16,587	36,024	33.00	1,092
1991	9,041.03	7,681	5,131	11,505	33.23	346
1992	45,685.87	38,147	25,481	58,581	33.10	1,770
1994	195,095.12	155,616	103,947	255,028	33.32	7,654
1995	45,933.22	35,818	23,925	60,592	33.31	1,819
1996	65,454.24	49,523	33,080	87,356	33.65	2,596
1997	128,084.98	94,388	63,048	172,628	33.68	5,126
1998	60,708.00	43,709	29,196	82,506	33.45	2,467

PORTLAND GENERAL ELECTRIC

ACCOUNT 331 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
ROUND BUTTE						
INTERIM SURVIVOR CURVE.. IOWA 105-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2055						
NET SALVAGE PERCENT.. -84						
2000	30,848.38	20,809	13,900	42,861	33.69	1,272
2001	70,490.25	46,070	30,773	98,929	33.58	2,946
2002	31,626.81	19,856	13,263	44,930	33.78	1,330
2003	90,166.73	54,484	36,394	129,513	33.75	3,837
2004	361,933.10	209,510	139,947	526,010	33.76	15,581
2005	132,796.95	73,353	48,998	195,349	33.81	5,778
2006	8,845.83	4,635	3,096	13,180	33.90	389
2007	1,304,431.87	648,042	432,873	1,967,281	33.80	58,204
2008	458,670.93	213,520	142,625	701,329	33.95	20,658
2009	133,683.04	58,100	38,809	207,168	33.95	6,102
2010	522,486.03	210,926	140,892	820,482	33.79	24,282
2011	658,371.38	243,008	162,322	1,049,081	33.87	30,974
2012	2,544,456.75	849,747	567,606	4,114,194	33.82	121,650
2013	440,958.36	130,792	87,365	723,998	33.82	21,407
2014	121,225.72	31,161	20,815	202,241	33.87	5,971
2015	715,006.98	154,453	103,170	1,212,443	33.82	35,850
2016	6,436.08	1,116	745	11,097	33.67	330
2017	397,476.65	50,610	33,806	697,551	33.60	20,760
2018	72,766.68	5,757	3,846	130,045	33.34	3,901
2019	402,432.09	11,107	7,419	733,056	32.72	22,404
	12,483,495.03	7,518,118	5,021,886	17,947,745		543,059

SULLIVAN

INTERIM SURVIVOR CURVE.. IOWA 105-R2.5

PROBABLE RETIREMENT YEAR.. 6-2035

NET SALVAGE PERCENT.. -29

1913	497,972.61	574,677	394,694	247,691	12.55	19,736
1935	113.72	126	87	60	13.54	4
1936	17.53	19	13	10	13.59	1
1938	1,502.15	1,658	1,139	799	13.73	58
1947	299.21	322	221	165	14.45	11
1950	52.93	56	38	30	14.54	2
1951	3,684.05	3,906	2,683	2,070	14.83	140
1952	216,233.49	229,708	157,766	121,175	14.47	8,374
1954	277.83	293	201	157	14.50	11
1955	1,258.44	1,319	906	717	14.87	48
1958	146.66	152	104	85	14.84	6
1960	333.31	345	237	193	14.58	13

PORTLAND GENERAL ELECTRIC

ACCOUNT 331 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SULLIVAN						
INTERIM SURVIVOR CURVE.. IOWA 105-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2035						
NET SALVAGE PERCENT.. -29						
1961	469.12	481	330	275	15.03	18
1962	20,628.56	21,116	14,503	12,108	14.96	809
1966	2,850.54	2,872	1,973	1,705	14.99	114
1968	14,828.23	14,874	10,216	8,913	14.73	605
1980	775.84	723	497	504	15.15	33
1984	3,046.93	2,749	1,888	2,042	15.26	134
1985	50,217.00	44,918	30,850	33,930	15.25	2,225
1988	1,331.55	1,158	795	922	15.23	61
1989	3,803.15	3,277	2,251	2,655	15.16	175
1991	9,118.91	7,677	5,273	6,491	15.17	428
1992	28,107.13	23,332	16,025	20,234	15.24	1,328
1993	130,291.01	106,896	73,417	94,658	15.17	6,240
1995	77,646.49	61,841	42,473	57,691	15.18	3,800
1996	58,537.88	45,784	31,445	44,069	15.26	2,888
1997	40,186.86	30,908	21,228	30,613	15.24	2,009
1998	46,980.25	35,442	24,342	36,263	15.26	2,376
1999	54,231.02	40,156	27,580	42,378	15.21	2,786
2001	29,665.99	20,956	14,393	23,876	15.28	1,563
2002	33,200.37	22,862	15,702	27,127	15.29	1,774
2003	203,589.46	136,515	93,760	168,871	15.24	11,081
2004	64,671.25	42,030	28,867	54,559	15.27	3,573
2006	5,269,138.70	3,183,803	2,186,667	4,610,522	15.32	300,948
2007	1,334,697.45	774,792	532,135	1,189,625	15.28	77,855
2008	979,326.00	541,969	372,230	891,101	15.31	58,204
2009	8,116.45	4,255	2,922	7,548	15.34	492
2010	142,318.70	70,279	48,268	135,323	15.32	8,833
2012	35,446.08	15,021	10,317	35,409	15.33	2,310
2016	5,426,941.66	1,303,541	895,285	6,105,470	15.30	399,050
2017	3,522,739.70	639,842	439,450	4,104,884	15.26	268,996
2019	6,053.99	250	172	7,638	15.10	506
	18,320,848.20	8,012,900	5,503,339	18,130,555		1,189,618
	84,069,522.30	36,264,845	27,887,176	102,348,994		3,729,970
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						27.4 4.44

PORTLAND GENERAL ELECTRIC

ACCOUNT 332 RESERVOIRS, DAMS AND WATERWAYS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FARADAY						
INTERIM SURVIVOR CURVE.. IOWA 105-R3						
PROBABLE RETIREMENT YEAR.. 6-2055						
NET SALVAGE PERCENT.. -42						
1913	729,761.35	882,894	907,252	129,009	18.50	6,973
1916	2,021.50	2,436	2,503	367	18.45	20
1930	405.94	454	467	110	24.14	5
1940	223.14	237	244	73	26.88	3
1949	3,293.42	3,330	3,422	1,255	28.51	44
1950	4,497.02	4,527	4,652	1,734	28.54	61
1951	11,817.62	11,841	12,168	4,613	28.58	161
1952	1,321.72	1,305	1,341	536	29.59	18
1953	314.32	309	318	129	29.65	4
1954	217.97	213	219	91	29.73	3
1956	631.65	609	626	271	29.96	9
1957	3,776,832.92	3,620,094	3,719,970	1,643,133	30.09	54,607
1958	6,481.72	6,170	6,340	2,864	30.24	95
1959	16,762.78	15,841	16,278	7,525	30.41	247
1960	10,792.41	10,121	10,400	4,925	30.59	161
1961	27,727.33	25,797	26,509	12,864	30.79	418
1962	12,650.97	11,673	11,995	5,969	30.99	193
1963	764.40	699	718	367	31.22	12
1964	7,950.00	7,205	7,404	3,885	31.46	123
1965	3,059,387.18	2,746,485	2,822,259	1,522,071	31.71	48,000
1966	20,854.88	18,695	19,211	10,403	31.25	333
1970	248.40	215	221	132	31.80	4
1971	2,837.49	2,423	2,490	1,539	32.15	48
1972	1,996.49	1,683	1,729	1,106	32.50	34
1973	163,606.06	137,209	140,994	91,326	32.24	2,833
1974	31,475.87	26,031	26,749	17,947	32.62	550
1975	826.27	679	698	476	32.42	15
1976	86,931.93	70,338	72,279	51,165	32.84	1,558
1979	99.53	78	80	61	33.03	2
1982	4,113.46	3,110	3,196	2,645	32.92	80
1985	258,299.58	186,034	191,167	175,619	33.52	5,239
1986	60,961.80	43,214	44,406	42,160	33.61	1,254
1989	927,803.19	626,857	644,152	673,329	33.60	20,040
1990	1,832.98	1,213	1,246	1,356	33.79	40
1992	6,281,144.97	3,997,597	4,107,888	4,811,338	33.85	142,137
1993	308,168.22	192,500	197,811	239,788	33.74	7,107
1994	133,036.93	80,930	83,163	105,750	34.02	3,108
1995	38,642.59	22,992	23,626	31,246	33.98	920
1996	784,390.98	455,447	468,012	645,823	33.97	19,012
1997	116,888.54	66,094	67,917	98,064	34.00	2,884
1998	32,421.49	17,817	18,309	27,730	34.06	814

PORTLAND GENERAL ELECTRIC

ACCOUNT 332 RESERVOIRS, DAMS AND WATERWAYS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FARADAY						
INTERIM SURVIVOR CURVE.. IOWA 105-R3						
PROBABLE RETIREMENT YEAR.. 6-2055						
NET SALVAGE PERCENT.. -42						
2000	186,009.51	95,801	98,444	165,689	34.26	4,836
2001	317,840.82	157,786	162,139	289,195	34.41	8,404
2002	529,320.56	253,902	260,907	490,728	34.31	14,303
2003	7,257.51	3,333	3,425	6,881	34.52	199
2004	132,768.80	58,445	60,057	128,474	34.50	3,724
2006	13,310.98	5,308	5,454	13,447	34.58	389
2007	134,066.22	50,678	52,076	138,298	34.45	4,014
2008	260,243.17	92,239	94,784	274,761	34.58	7,946
2010	17,848.60	5,464	5,615	19,730	34.56	571
2012	6,121,083.24	1,545,427	1,588,064	7,103,874	34.69	204,782
2013	976,680.04	219,128	225,174	1,161,712	34.65	33,527
2014	10,042.09	1,954	2,008	12,252	34.66	353
2015	73,337.27	11,955	12,285	91,854	34.71	2,646
2016	669,762.41	87,212	89,618	861,445	34.67	24,847
2017	1,131,065.99	107,931	110,909	1,495,205	34.68	43,114
2018	42,303.42	2,499	2,568	57,503	34.60	1,662
2019	4,887,212.14	99,240	101,978	6,837,863	34.47	198,371
	32,440,589.78	16,101,698	16,545,932	29,519,705		872,857

NORTH FORK

INTERIM SURVIVOR CURVE.. IOWA 105-R3
PROBABLE RETIREMENT YEAR.. 6-2055
NET SALVAGE PERCENT.. -71

1941	87.65	112	121	29	26.76	1
1948	79.90	98	106	31	28.50	1
1952	382.15	454	491	162	29.59	5
1957	11,388,791.24	13,145,512	14,217,137	5,257,696	30.09	174,732
1959	53,732.03	61,147	66,132	25,750	30.41	847
1960	10,753.69	12,144	13,134	5,255	30.59	172
1961	43,100.90	48,290	52,227	21,476	30.79	697
1962	215,686.00	239,661	259,198	109,625	30.99	3,537
1963	411,731.59	453,486	490,454	213,607	31.22	6,842
1964	4,580.11	4,998	5,405	2,427	31.46	77
1965	123,627.42	133,649	144,544	66,859	31.71	2,108
1966	23,488.07	25,356	27,423	12,742	31.25	408
1967	222,280.36	237,486	256,846	123,254	31.53	3,909
1969	716.30	748	809	416	32.15	13
1970	5,302.99	5,521	5,971	3,097	31.80	97

PORTLAND GENERAL ELECTRIC

ACCOUNT 332 RESERVOIRS, DAMS AND WATERWAYS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NORTH FORK						
INTERIM SURVIVOR CURVE.. IOWA 105-R3						
PROBABLE RETIREMENT YEAR.. 6-2055						
NET SALVAGE PERCENT.. -71						
1971	2,772.28	2,851	3,083	1,657	32.15	52
1972	261.11	265	287	160	32.50	5
1974	879.42	876	947	556	32.62	17
1975	23,627.09	23,373	25,278	15,124	32.42	467
1976	3,117.74	3,038	3,286	2,046	32.84	62
1978	1,342,562.21	1,286,097	1,390,940	904,842	32.58	27,773
1979	194,759.87	183,438	198,392	134,647	33.03	4,077
1980	92,707.47	86,415	93,460	65,070	32.96	1,974
1981	62,436.37	57,547	62,238	44,528	32.93	1,352
1982	1,446.70	1,317	1,424	1,049	32.92	32
1983	5.44	5	5	4	33.43	
1984	9,680.84	8,522	9,217	7,338	33.46	219
1985	38,259.73	33,183	35,888	29,536	33.52	881
1986	20,989.09	17,917	19,378	16,514	33.61	491
1987	8,248.10	6,922	7,486	6,618	33.72	196
1989	14,672.32	11,938	12,911	12,178	33.60	362
1990	27,510.32	21,927	23,714	23,328	33.79	690
1992	891,882.83	683,559	739,283	785,837	33.85	23,215
1993	26,903.14	20,237	21,887	24,118	33.74	715
1994	76,748.14	56,223	60,806	70,433	34.02	2,070
1995	6.00	4	4	6	33.98	
1996	743,947.99	520,183	562,588	709,563	33.97	20,888
1997	305,367.34	207,931	224,882	297,297	34.00	8,744
1998	104,456.58	69,126	74,761	103,860	34.06	3,049
1999	72,870.75	46,753	50,564	74,045	34.14	2,169
2000	182,807.06	113,380	122,623	189,977	34.26	5,545
2001	81,829.56	48,919	52,907	87,022	34.41	2,529
2002	230,537.97	133,167	144,023	250,197	34.31	7,292
2003	1,810,258.32	1,001,098	1,082,708	2,012,834	34.52	58,309
2004	124,810.00	66,162	71,556	141,870	34.50	4,112
2005	22,970.68	11,619	12,566	26,714	34.52	774
2006	685,089.53	328,958	355,775	815,728	34.58	23,590
2008	19,068.03	8,139	8,802	23,804	34.58	688
2010	92,779.08	34,205	36,993	121,659	34.56	3,520
2011	2,201,416.88	742,344	802,860	2,961,563	34.60	85,594
2012	11,501.90	3,497	3,782	15,886	34.69	458
2013	8,637,779.44	2,333,755	2,524,003	12,246,600	34.65	353,437
2014	146,023.38	34,209	36,998	212,702	34.66	6,137
2015	53,652,629.76	10,532,440	11,391,047	80,354,950	34.71	2,315,037

PORTLAND GENERAL ELECTRIC

ACCOUNT 332 RESERVOIRS, DAMS AND WATERWAYS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NORTH FORK						
INTERIM SURVIVOR CURVE.. IOWA 105-R3						
PROBABLE RETIREMENT YEAR.. 6-2055						
NET SALVAGE PERCENT.. -71						
2016	160,972.73	25,242	27,300	247,964	34.67	7,152
2017	1,856,562.23	213,341	230,733	2,943,989	34.68	84,890
2019	2,353.74	58	63	3,962	34.47	115
	86,489,849.56	33,348,842	36,067,446	111,830,197		3,252,125
OAK GROVE						
INTERIM SURVIVOR CURVE.. IOWA 105-R3						
PROBABLE RETIREMENT YEAR.. 6-2055						
NET SALVAGE PERCENT.. -36						
1925	4,297,465.68	4,749,868	5,844,553			
1926	3,034.24	3,318	4,127			
1927	34,813.49	38,104	47,346			
1928	700.68	759	953			
1929	34.36	37	47			
1931	297,974.35	319,171	405,245			
1934	75.55	80	103			
1940	42.21	43	57			
1942	637.97	646	868			
1943	104.48	104	142			
1945	1.50	1	1	1	27.54	
1947	105.18	103	143			
1949	17,100.70	16,559	22,994	263	28.51	9
1950	89.70	86	119	3	28.54	
1951	95.63	92	128	2	28.58	
1953	1,657,194.06	1,558,717	2,164,424	89,360	29.65	3,014
1954	3,900,022.40	3,648,112	5,065,743	238,287	29.73	8,015
1955	69,416.13	64,545	89,627	4,779	29.84	160
1956	6,776.45	6,261	8,694	522	29.96	17
1957	73,900.98	67,841	94,204	6,302	30.09	209
1958	2,125.64	1,938	2,691	200	30.24	7
1959	4,869.63	4,407	6,120	503	30.41	17
1960	3,794.91	3,408	4,732	429	30.59	14
1961	1,616.50	1,440	2,000	199	30.79	6
1962	394.38	349	485	52	30.99	2
1963	2,745.87	2,405	3,340	395	31.22	13
1964	3,032.39	2,632	3,655	469	31.46	15
1965	47,447.89	40,795	56,648	7,881	31.71	249
1966	6,768.82	5,811	8,069	1,136	31.25	36

PORTLAND GENERAL ELECTRIC

ACCOUNT 332 RESERVOIRS, DAMS AND WATERWAYS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OAK GROVE						
INTERIM SURVIVOR CURVE.. IOWA 105-R3						
PROBABLE RETIREMENT YEAR.. 6-2055						
NET SALVAGE PERCENT.. -36						
1967	13,463.50	11,440	15,886	2,425	31.53	77
1968	19,370.26	16,280	22,606	3,737	31.83	117
1970	7,894.32	6,536	9,076	1,660	31.80	52
1971	6,008.52	4,914	6,824	1,348	32.15	42
1972	10,916.60	8,816	12,242	2,605	32.50	80
1973	454.89	365	507	112	32.24	3
1975	24,637.63	19,384	26,916	6,591	32.42	203
1977	5,150.60	3,959	5,497	1,507	32.69	46
1978	235.32	179	249	71	32.58	2
1979	56,291.75	42,167	58,553	18,004	33.03	545
1981	1,166.57	855	1,187	399	32.93	12
1982	9,614.88	6,963	9,669	3,407	32.92	103
1984	13,558.74	9,493	13,182	5,258	33.46	157
1985	2,225,689.19	1,535,263	2,131,856	895,082	33.52	26,703
1986	774,893.04	526,084	730,517	323,338	33.61	9,620
1987	174,477.52	116,462	161,718	75,571	33.72	2,241
1988	13,317.46	8,786	12,200	5,912	33.44	177
1989	126,103.41	81,600	113,309	58,191	33.60	1,732
1990	115,776.17	73,390	101,909	55,547	33.79	1,644
1991	51,007.64	31,827	44,195	25,176	33.61	749
1992	428,897.00	261,435	363,027	220,273	33.85	6,507
1993	155,610.85	93,096	129,272	82,358	33.74	2,441
1994	580,548.92	338,242	469,680	319,866	34.02	9,402
1995	263,281.45	150,028	208,328	149,735	33.98	4,407
1996	87,706.52	48,774	67,727	51,554	33.97	1,518
1997	2,483,999.37	1,345,215	1,867,956	1,510,283	34.00	44,420
1998	48,367.10	25,457	35,349	30,430	34.06	893
1999	47,733.22	24,357	33,822	31,095	34.14	911
2000	22,603.88	11,150	15,483	15,258	34.26	445
2001	117,322.28	55,782	77,458	82,100	34.41	2,386
2003	21,789.14	9,583	13,307	16,326	34.52	473
2004	7,416.56	3,127	4,342	5,744	34.50	166
2005	90,242.58	36,304	50,411	72,318	34.52	2,095
2007	97,150.04	35,171	48,838	83,286	34.45	2,418
2008	104,431.58	35,450	49,226	92,801	34.58	2,684
2009	28,456.00	9,021	12,526	26,174	34.55	758
2010	444,567.85	130,354	181,009	423,604	34.56	12,257
2011	17,958.31	4,816	6,687	17,736	34.60	513
2012	101,246.62	24,482	33,996	103,700	34.69	2,989
2013	528,727.23	113,613	157,762	561,307	34.65	16,199
2014	2,745,739.97	511,586	710,385	3,023,822	34.66	87,242

PORTLAND GENERAL ELECTRIC

ACCOUNT 332 RESERVOIRS, DAMS AND WATERWAYS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OAK GROVE						
INTERIM SURVIVOR CURVE.. IOWA 105-R3						
PROBABLE RETIREMENT YEAR.. 6-2055						
NET SALVAGE PERCENT.. -36						
2015	1,616,763.35	252,422	350,511	1,848,287	34.71	53,249
2016	28,710.61	3,581	4,973	34,074	34.67	983
2017	1,640,276.82	149,908	208,161	2,022,615	34.68	58,322
2018	768.70	43	60	986	34.60	28
2019	23,803.27	463	643	31,730	34.47	921
	25,816,529.00	16,715,855	22,416,293	12,694,186		370,715

PELTON
INTERIM SURVIVOR CURVE.. IOWA 105-R3
PROBABLE RETIREMENT YEAR.. 6-2055
NET SALVAGE PERCENT.. -89

1937	26.91	39	38	13	25.03	1
1947	52.28	71	69	29	28.51	1
1953	102.81	134	131	63	29.65	2
1956	34,314.56	44,062	43,122	21,733	29.96	725
1957	7,533,395.69	9,610,730	9,405,666	4,832,452	30.09	160,600
1958	512.50	649	635	333	30.24	11
1959	8,847.19	11,128	10,891	5,831	30.41	192
1960	6,503.76	8,118	7,945	4,347	30.59	142
1961	90,322.62	111,849	109,462	61,247	30.79	1,989
1962	8,647.42	10,620	10,393	5,950	30.99	192
1963	86.52	105	103	61	31.22	2
1964	2,255.56	2,721	2,663	1,600	31.46	51
1966	343.88	410	401	249	31.25	8
1967	7,930.86	9,365	9,165	5,824	31.53	185
1968	118,115.39	137,961	135,017	88,221	31.83	2,772
1969	11,254.47	12,997	12,720	8,551	32.15	266
1970	3,728.10	4,290	4,198	2,848	31.80	90
1971	157.86	179	175	123	32.15	4
1972	12,447.65	13,970	13,672	9,854	32.50	303
1973	2,734.38	3,052	2,987	2,181	32.24	68
1974	9,169.20	10,093	9,878	7,452	32.62	228
1977	1,515.00	1,618	1,583	1,280	32.69	39
1980	12,303.27	12,675	12,405	10,849	32.96	329
1984	3,337.98	3,248	3,179	3,130	33.46	94
1985	5.33	5	5	5	33.52	
1986	79,451.59	74,962	73,363	76,801	33.61	2,285
1991	42,194.46	36,588	35,807	43,940	33.61	1,307

PORTLAND GENERAL ELECTRIC

ACCOUNT 332 RESERVOIRS, DAMS AND WATERWAYS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PELTON						
INTERIM SURVIVOR CURVE.. IOWA 105-R3						
PROBABLE RETIREMENT YEAR.. 6-2055						
NET SALVAGE PERCENT.. -89						
1992	1,392.52	1,180	1,155	1,477	33.85	44
1993	89,307.74	74,251	72,667	96,125	33.74	2,849
1994	19,543.95	15,824	15,486	21,452	34.02	631
1995	39,614.29	31,371	30,702	44,169	33.98	1,300
1996	160,318.91	123,898	121,254	181,748	33.97	5,350
1997	15,220.83	11,455	11,211	17,557	34.00	516
1998	31,279.79	22,879	22,391	36,728	34.06	1,078
1999	4,183.55	2,967	2,904	5,003	34.14	147
2001	206,424.76	136,394	133,484	256,659	34.41	7,459
2002	16,841.13	10,752	10,523	21,307	34.31	621
2003	7,878.81	4,816	4,713	10,178	34.52	295
2004	55,290.30	32,395	31,704	72,795	34.50	2,110
2006	42,097.93	22,342	21,865	57,700	34.58	1,669
2007	1,112.16	560	548	1,554	34.45	45
2008	24,643.06	11,625	11,377	35,198	34.58	1,018
2009	171,866.92	75,718	74,102	250,726	34.55	7,257
2010	793,326.19	323,268	316,370	1,183,016	34.56	34,231
2011	89,336.50	33,296	32,586	136,260	34.60	3,938
2012	615,614.42	206,872	202,458	961,053	34.69	27,704
2013	205,738.72	61,438	60,127	328,719	34.65	9,487
2016	114,888.91	19,912	19,487	197,653	34.67	5,701
2019	18,871.52	510	499	35,168	34.47	1,020
	10,714,550.15	11,345,362	11,103,286	9,147,214		286,356

RIVER MILL
INTERIM SURVIVOR CURVE.. IOWA 105-R3
PROBABLE RETIREMENT YEAR.. 6-2055
NET SALVAGE PERCENT.. -87

1913	1,535,416.03	2,446,286	1,963,590	907,638	18.50	49,062
1921	358.68	555	445	225	20.55	11
1922	9,018.41	13,812	11,087	5,778	21.55	268
1923	483.95	742	596	309	21.15	15
1927	1,479.42	2,226	1,787	980	22.44	44
1949	405.11	539	433	325	28.51	11
1951	26,033.50	34,350	27,572	21,111	28.58	739
1954	1,523.18	1,959	1,572	1,276	29.73	43
1957	14,740.49	18,606	14,935	12,630	30.09	420
1962	160.64	195	157	144	30.99	5

PORTLAND GENERAL ELECTRIC

ACCOUNT 332 RESERVOIRS, DAMS AND WATERWAYS

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RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
RIVER MILL						
INTERIM SURVIVOR CURVE.. IOWA 105-R3						
PROBABLE RETIREMENT YEAR.. 6-2055						
NET SALVAGE PERCENT.. -87						
1963	5,582.50	6,724	5,397	5,042	31.22	161
1966	77,044.35	90,953	73,006	71,067	31.25	2,274
1967	73,356.61	85,708	68,796	68,381	31.53	2,169
1968	3,998.99	4,621	3,709	3,769	31.83	118
1969	2,003.68	2,289	1,837	1,910	32.15	59
1970	104,074.28	118,484	95,105	99,514	31.80	3,129
1971	9,410.95	10,584	8,496	9,103	32.15	283
1972	12,323.92	13,685	10,985	12,061	32.50	371
1973	1,616.62	1,785	1,433	1,590	32.24	49
1975	41,002.92	44,357	35,605	41,071	32.42	1,267
1983	10,023.61	9,784	7,853	10,891	33.43	326
1985	95,953.94	91,009	73,051	106,383	33.52	3,174
1988	37,874.46	34,357	27,578	43,247	33.44	1,293
1989	684.08	609	489	790	33.60	24
1994	1,180,480.86	945,693	759,091	1,448,409	34.02	42,575
1995	873.07	684	549	1,084	33.98	32
1996	202,524.51	154,859	124,303	254,418	33.97	7,489
1997	4.76	4	3	6	34.00	
1998	382,947.07	277,135	222,451	493,660	34.06	14,494
1999	850,054.68	596,419	478,735	1,110,867	34.14	32,539
2000	3,603.89	2,444	1,962	4,778	34.26	139
2001	10,576,997.74	6,914,733	5,550,331	14,228,655	34.41	413,503
2002	15,875.98	10,029	8,050	21,638	34.31	631
2003	19,530.07	11,811	9,480	27,041	34.52	783
2005	927,602.68	513,100	411,856	1,322,761	34.52	38,319
2006	37,878.11	19,890	15,965	54,867	34.58	1,587
2007	20,889,629.48	10,398,732	8,346,874	30,716,733	34.45	891,632
2011	1,834,179.60	676,379	542,917	2,886,999	34.60	83,439
2012	14,854,762.45	4,939,001	3,964,447	23,813,959	34.69	686,479
2013	7,159.86	2,115	1,698	11,691	34.65	337
2014	69,605.48	17,832	14,313	115,849	34.66	3,342
2015	837,930.41	179,884	144,390	1,422,540	34.71	40,984
2016	490,695.17	84,144	67,541	850,059	34.67	24,519
2017	264,390.29	33,224	26,668	467,742	34.68	13,487
2018	3,493,659.46	271,779	218,152	6,314,991	34.60	182,514
2019	823,552.78	22,023	17,677	1,522,366	34.47	44,165
	59,828,508.72	29,106,133	23,362,967	88,516,344		2,588,304

PORTLAND GENERAL ELECTRIC

ACCOUNT 332 RESERVOIRS, DAMS AND WATERWAYS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
ROUND BUTTE						
INTERIM SURVIVOR CURVE.. IOWA 105-R3						
PROBABLE RETIREMENT YEAR.. 6-2055						
NET SALVAGE PERCENT.. -84						
1949	89.29	117	92	73	28.51	3
1954	93.61	118	92	80	29.73	3
1957	46.10	57	45	40	30.09	1
1962	30,885.48	36,928	28,895	27,934	30.99	901
1963	23,839,119.04	28,252,789	22,107,241	21,756,738	31.22	696,885
1965	24,424.81	28,412	22,232	22,710	31.71	716
1966	158,033.67	183,571	143,641	147,141	31.25	4,709
1967	392.63	451	353	370	31.53	12
1968	86,795.01	98,696	77,228	82,475	31.83	2,591
1969	7,533.13	8,469	6,627	7,234	32.15	225
1970	428.36	480	376	413	31.80	13
1972	375.94	411	322	370	32.50	11
1973	547,151.58	594,592	465,256	541,503	32.24	16,796
1975	8,625.21	9,181	7,184	8,686	32.42	268
1976	14,132.13	14,817	11,594	14,409	32.84	439
1980	35,526.75	35,633	27,882	37,487	32.96	1,137
1981	2,812.89	2,790	2,183	2,993	32.93	91
1982	121.02	119	93	130	32.92	4
1984	19,930.36	18,879	14,772	21,899	33.46	654
1989	30,220.94	26,458	20,703	34,904	33.60	1,039
1990	5,427.04	4,654	3,642	6,344	33.79	188
1991	29,661.88	25,040	19,593	34,985	33.61	1,041
1992	3,571.33	2,945	2,304	4,267	33.85	126
1994	14,569.06	11,484	8,986	17,821	34.02	524
1995	34,905.67	26,911	21,057	43,169	33.98	1,270
1996	39,206.62	29,498	23,082	49,059	33.97	1,444
1997	41,081.65	30,100	23,553	52,038	34.00	1,531
1998	3,734.01	2,659	2,081	4,790	34.06	141
1999	13,504.61	9,323	7,295	17,553	34.14	514
2000	11,781.44	7,863	6,153	15,525	34.26	453
2001	90,421.16	58,165	45,513	120,862	34.41	3,512
2002	57,745.27	35,892	28,085	78,167	34.31	2,278
2003	13,752.38	8,183	6,403	18,901	34.52	548
2004	14,037.57	8,007	6,265	19,564	34.50	567
2005	427,946.91	232,920	182,255	605,167	34.52	17,531
2006	33,453.48	17,284	13,524	48,030	34.58	1,389
2007	743,611.62	364,227	285,000	1,083,245	34.45	31,444
2008	166,228.97	76,343	59,737	246,124	34.58	7,118
2009	89,426.81	38,356	30,013	134,533	34.55	3,894
2010	76,379,787.40	30,300,167	23,709,273	116,829,536	34.56	3,380,484
2011	236,404.43	85,779	67,120	367,864	34.60	10,632

PORTLAND GENERAL ELECTRIC

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
ROUND BUTTE						
INTERIM SURVIVOR CURVE.. IOWA 105-R3						
PROBABLE RETIREMENT YEAR.. 6-2055						
NET SALVAGE PERCENT.. -84						
2012	4,724,013.03	1,545,470	1,209,299	7,482,885	34.69	215,707
2013	990,686.91	288,012	225,364	1,597,500	34.65	46,104
2014	973,209.91	245,327	191,963	1,598,743	34.66	46,126
2015	153,277.12	32,377	25,334	256,696	34.71	7,395
2016	247,718.66	41,797	32,705	423,097	34.67	12,204
2017	259,965.88	32,144	25,152	453,185	34.68	13,068
2018	18,982.03	1,453	1,137	33,790	34.60	977
2019	618,160.46	16,265	12,727	1,124,688	34.47	32,628
	111,243,011.26	62,891,613	49,211,426	155,475,715		4,567,336

SULLIVAN

INTERIM SURVIVOR CURVE.. IOWA 105-R3

PROBABLE RETIREMENT YEAR.. 6-2035

NET SALVAGE PERCENT.. -29

1913	536,394.64	619,018	428,983	262,966	12.55	20,953
1918	6,849.47	7,892	5,469	3,367	12.14	277
1920	179.91	206	143	89	12.85	7
1930	741.67	831	576	381	13.59	28
1931	4,410.00	4,934	3,419	2,270	13.54	168
1943	332,175.06	360,588	249,890	178,616	14.41	12,395
1952	299,875.93	318,563	220,766	166,074	14.47	11,477
1954	1,035.73	1,094	758	578	14.50	40
1955	12,834.40	13,455	9,324	7,232	14.87	486
1956	2,582.18	2,707	1,876	1,455	14.62	100
1959	24,689.41	25,626	17,759	14,090	14.69	959
1961	970.00	996	690	561	15.03	37
1962	2,347.21	2,403	1,665	1,363	14.96	91
1963	338.00	345	239	197	14.93	13
1964	310.65	316	219	182	14.92	12
1966	2,859.09	2,881	1,997	1,692	14.99	113
1967	570,561.16	571,891	396,324	339,700	15.07	22,541
1968	10,612.33	10,575	7,329	6,361	15.17	419
1975	410,272.10	395,668	274,200	255,051	15.02	16,981
1976	2,308.58	2,215	1,535	1,443	14.98	96
1977	123,856.39	117,466	81,405	78,370	15.31	5,119
1978	3,429.65	3,231	2,239	2,185	15.32	143
1980	236,389.71	220,413	152,747	152,195	15.15	10,046
1981	1,651.31	1,525	1,057	1,073	15.26	70

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ACCOUNT 332 RESERVOIRS, DAMS AND WATERWAYS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SULLIVAN						
INTERIM SURVIVOR CURVE.. IOWA 105-R3						
PROBABLE RETIREMENT YEAR.. 6-2035						
NET SALVAGE PERCENT.. -29						
1983	192,376.24	174,808	121,143	127,022	15.32	8,291
1984	18,527.40	16,716	11,584	12,316	15.26	807
1985	48,351.74	43,250	29,973	32,401	15.25	2,125
1987	326,122.39	285,738	198,018	222,680	15.35	14,507
1988	6,531.26	5,680	3,936	4,489	15.23	295
1989	197,813.88	169,669	117,582	137,598	15.37	8,952
1990	315,987.45	268,135	185,819	221,805	15.35	14,450
1991	1,787,791.43	1,498,602	1,038,540	1,267,711	15.36	82,533
1992	61,467.08	51,025	35,361	43,932	15.24	2,883
1993	82,501.95	67,411	46,716	59,711	15.34	3,893
1994	36,773.75	29,639	20,540	26,898	15.31	1,757
1995	8,718.01	6,916	4,793	6,453	15.34	421
1996	9,672.03	7,536	5,222	7,254	15.41	471
1997	15,956.00	12,226	8,473	12,111	15.38	787
1998	274,010.03	205,933	142,713	210,760	15.40	13,686
1999	71,632.05	52,856	36,630	55,776	15.34	3,636
2001	137,678.52	96,937	67,178	110,427	15.40	7,171
2002	22,084.06	15,156	10,503	17,985	15.39	1,169
2003	39,255.35	26,236	18,182	32,458	15.35	2,115
2004	2,918,285.95	1,890,577	1,310,181	2,454,408	15.36	159,792
2006	792,657.51	477,623	330,996	691,533	15.40	44,905
2007	8,936,418.19	5,158,771	3,575,058	7,952,921	15.43	515,419
2008	397,409.58	219,315	151,987	360,672	15.38	23,451
2009	60,692.57	31,732	21,990	56,303	15.41	3,654
2010	5,751.41	2,827	1,959	5,460	15.44	354
2011	3,242,800.07	1,486,295	1,030,011	3,153,201	15.42	204,488
2012	415,785.66	175,391	121,547	414,817	15.44	26,866
2014	229,212.75	77,735	53,871	241,814	15.42	15,682
2015	181,768.11	52,969	36,708	197,773	15.42	12,826
2016	2,360,194.92	563,869	390,765	2,653,887	15.40	172,330
2017	6,454,200.18	1,161,466	804,903	7,521,016	15.42	487,744
	32,236,102.10	17,017,878	11,793,489	29,791,083		1,940,031
	358,769,140.57	186,527,381	170,500,839	436,974,444		13,877,724
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						31.5 3.87

PORTLAND GENERAL ELECTRIC

ACCOUNT 333 WATER WHEELS, TURBINES AND GENERATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FARADAY						
INTERIM SURVIVOR CURVE.. IOWA 95-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2055						
NET SALVAGE PERCENT.. -42						
1913	140,410.20	165,627	118,258	81,125	21.71	3,737
1922	4,951.29	5,689	4,062	2,969	22.99	129
1924	187.92	214	153	114	23.55	5
1926	134.64	152	109	83	24.14	3
1937	61.12	67	48	39	25.03	2
1945	226.77	238	170	152	26.51	6
1953	8,630.39	8,721	6,227	6,028	26.95	224
1954	461,036.54	463,115	330,664	324,008	27.09	11,960
1957	644,291.50	634,753	453,213	461,681	27.59	16,734
1959	1,614.57	1,567	1,119	1,174	28.00	42
1960	1,262.86	1,216	868	925	28.22	33
1962	87.20	83	59	65	27.97	2
1966	641.21	594	424	486	28.47	17
1967	2,167.44	1,988	1,419	1,658	28.80	58
1968	1,901.56	1,738	1,241	1,459	28.50	51
1970	760.85	685	489	591	28.62	21
1971	2,198.80	1,953	1,394	1,728	29.02	60
1988	9,516.55	6,896	4,924	8,590	30.23	284
1989	32.40	23	16	30	30.48	1
1993	316,273.78	208,297	148,724	300,385	30.64	9,804
1994	222,127.02	142,381	101,660	213,760	30.99	6,898
1995	149,979.94	93,920	67,059	145,913	31.06	4,698
1996	876,274.96	535,053	382,027	862,283	31.15	27,682
1998	383,069.61	222,207	158,656	385,303	31.13	12,377
2002	2,183,964.42	1,107,139	790,496	2,310,733	31.52	73,310
2005	370,308.44	164,692	117,590	408,248	31.80	12,838
2012	850,019.59	228,128	162,883	1,044,145	32.18	32,447
2013	8,789.13	2,093	1,494	10,986	32.26	341
2014	111,490.88	22,988	16,413	141,904	32.38	4,382
	6,752,411.58	4,022,217	2,871,859	6,716,565		218,146

NORTH FORK

INTERIM SURVIVOR CURVE.. IOWA 95-S0.5

PROBABLE RETIREMENT YEAR.. 6-2055

NET SALVAGE PERCENT.. -71

1957	3,384,485.24	4,015,347	4,453,981	1,333,489	27.59	48,332
1959	1,442.15	1,686	1,870	596	28.00	21
1960	4,443.53	5,154	5,717	1,881	28.22	67

PORTLAND GENERAL ELECTRIC

ACCOUNT 333 WATER WHEELS, TURBINES AND GENERATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NORTH FORK						
INTERIM SURVIVOR CURVE.. IOWA 95-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2055						
NET SALVAGE PERCENT.. -71						
1966	443.31	495	549	209	28.47	7
1967	2,860.01	3,158	3,503	1,388	28.80	48
1968	415.39	457	507	203	28.50	7
1970	4,281.98	4,639	5,146	2,176	28.62	76
1971	421.92	451	500	221	29.02	8
1975	151,975.11	157,278	174,459	85,418	29.03	2,942
1984	9,943.85	9,237	10,246	6,758	29.86	226
1985	6,513.60	5,957	6,608	4,531	30.01	151
1996	22,410.86	16,479	18,279	20,043	31.15	643
1997	12,137.05	8,686	9,635	11,120	31.26	356
1998	216.32	151	167	202	31.13	6
2001	1,852,064.91	1,171,801	1,299,808	1,867,223	31.50	59,277
2004	485,124.85	272,595	302,373	527,190	31.67	16,646
2005	407,504.63	218,248	242,089	454,744	31.80	14,300
2012	143,289.38	46,310	51,369	193,656	32.18	6,018
2013	24,789.39	7,109	7,886	34,504	32.26	1,070
2016	4,893,013.29	814,114	903,047	7,464,005	32.47	229,874
2017	42,110.77	5,149	5,711	66,298	32.47	2,042
	11,449,887.54	6,764,501	7,503,451	12,075,857		382,117

OAK GROVE

INTERIM SURVIVOR CURVE.. IOWA 95-S0.5
PROBABLE RETIREMENT YEAR.. 6-2055
NET SALVAGE PERCENT.. -36

1925	213,742.22	230,749	229,369	61,320	24.55	2,498
1926	42.67	46	46	12	24.14	
1927	187.87	203	202	54	23.78	2
1928	4,323.58	4,627	4,599	1,281	24.78	52
1931	154,238.48	163,364	162,387	47,377	25.14	1,885
1961	5,472.58	5,051	5,021	2,422	27.71	87
1964	156,681.19	140,722	139,881	73,206	28.54	2,565
1965	415.11	372	370	195	28.15	7
1969	198.19	172	171	99	28.87	3
1974	4,786.46	3,969	3,945	2,564	29.13	88
1982	55,784.14	42,106	41,854	34,012	30.07	1,131
1983	2,789.46	2,077	2,065	1,729	30.17	57
1987	480,948.87	338,034	336,013	318,078	30.39	10,467
1988	3,505.83	2,433	2,418	2,349	30.23	78

PORTLAND GENERAL ELECTRIC

ACCOUNT 333 WATER WHEELS, TURBINES AND GENERATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OAK GROVE						
INTERIM SURVIVOR CURVE.. IOWA 95-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2055						
NET SALVAGE PERCENT.. -36						
1989	524,552.30	356,838	354,704	358,687	30.48	11,768
1990	30,473.05	20,415	20,293	21,150	30.38	696
1991	1,049,450.35	687,365	683,255	743,997	30.67	24,258
1997	23,625.38	13,447	13,367	18,764	31.26	600
1998	27,909.18	15,505	15,412	22,544	31.13	724
2000	1,030,102.71	538,241	535,023	865,917	31.26	27,700
2003	64,634.57	30,168	29,988	57,915	31.58	1,834
2004	2,432,229.18	1,086,953	1,080,454	2,227,378	31.67	70,331
2005	166,468.35	70,908	70,484	155,913	31.80	4,903
2011	12,122.79	3,447	3,426	13,061	32.15	406
2013	68,205.81	15,556	15,463	77,297	32.26	2,396
2016	2,487,600.53	329,179	327,211	3,055,926	32.47	94,115
2018	6,111,288.62	366,531	364,339	7,947,013	32.51	244,448
2019	674,298.37	13,939	13,856	903,190	32.50	27,790
	15,786,077.84	4,482,417	4,455,616	17,013,450		530,889

PELTON
INTERIM SURVIVOR CURVE.. IOWA 95-S0.5
PROBABLE RETIREMENT YEAR.. 6-2055
NET SALVAGE PERCENT.. -89

1957	2,658,179.64	3,485,623	3,998,748	1,025,212	27.59	37,159
1959	2,593.51	3,351	3,844	1,057	28.00	38
1960	79.36	102	117	33	28.22	1
1961	43.47	56	64	18	27.71	1
1962	1,550.79	1,972	2,262	669	27.97	24
1963	57.59	73	84	25	28.25	1
1964	879.84	1,098	1,260	403	28.54	14
1966	1,328.22	1,638	1,879	631	28.47	22
1971	1,665.01	1,969	2,259	888	29.02	31
1973	204,616.87	237,372	272,316	114,410	29.26	3,910
1983	3,129.18	3,238	3,715	2,199	30.17	73
1984	5,096.51	5,232	6,002	3,630	29.86	122
1985	212.68	215	247	155	30.01	5
1989	323,054.35	305,408	350,368	260,205	30.48	8,537
1992	16,682.18	14,913	17,108	14,421	30.64	471
1995	6,104.72	5,088	5,837	5,701	31.06	184
1997	10,262.79	8,118	9,313	10,084	31.26	323
1999	636,264.40	475,725	545,757	656,782	31.32	20,970

PORTLAND GENERAL ELECTRIC

ACCOUNT 333 WATER WHEELS, TURBINES AND GENERATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PELTON						
INTERIM SURVIVOR CURVE.. IOWA 95-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2055						
NET SALVAGE PERCENT.. -89						
2003	12,453.52	8,078	9,267	14,270	31.58	452
2004	33,521.77	20,819	23,884	39,472	31.67	1,246
2006	25,963.78	14,643	16,799	32,273	31.75	1,016
2007	3,266.89	1,736	1,992	4,183	31.95	131
2009	14,414.32	6,724	7,714	19,529	32.05	609
2013	11,578.82	3,670	4,210	17,674	32.26	548
2014	262,101.02	71,928	82,517	412,854	32.38	12,750
2016	38,873.24	7,149	8,201	65,269	32.47	2,010
2017	19,797.64	2,675	3,069	34,349	32.47	1,058
2018	11,518.01	960	1,101	20,668	32.51	636
2019	109,451.33	3,144	3,607	203,256	32.50	6,254
	4,414,741.45	4,692,717	5,383,540	2,960,321		98,596

RIVER MILL
INTERIM SURVIVOR CURVE.. IOWA 95-S0.5
PROBABLE RETIREMENT YEAR.. 6-2055
NET SALVAGE PERCENT.. -87

1913	251,681.46	390,964	351,377	119,267	21.71	5,494
1920	12,750.00	19,217	17,271	6,571	23.95	274
1922	7,670.79	11,607	10,432	3,913	22.99	170
1924	3,735.33	5,603	5,036	1,949	23.55	83
1927	44,433.02	66,098	59,405	23,684	23.78	996
1929	212.50	313	281	116	24.44	5
1949	27,728.55	37,655	33,842	18,010	26.58	678
1951	281,544.08	378,650	340,310	186,177	26.74	6,962
1952	485.64	650	584	324	26.84	12
1954	96,052.32	127,062	114,196	65,421	27.09	2,415
1957	10,258.83	13,310	11,962	7,222	27.59	262
1959	42,795.92	54,707	49,168	30,861	28.00	1,102
1968	43,285.78	52,112	46,835	34,109	28.50	1,197
1996	1,885,888.11	1,516,443	1,362,897	2,163,714	31.15	69,461
1997	544,340.00	425,998	382,864	635,052	31.26	20,315
1998	331,669.11	253,360	227,706	392,515	31.13	12,609
1999	1,355.88	1,003	901	1,634	31.32	52
2005	6,208.98	3,637	3,269	8,342	31.80	262
2012	1,872,612.64	661,837	594,823	2,906,962	32.18	90,334

PORTLAND GENERAL ELECTRIC

ACCOUNT 333 WATER WHEELS, TURBINES AND GENERATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
RIVER MILL						
INTERIM SURVIVOR CURVE.. IOWA 95-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2055						
NET SALVAGE PERCENT.. -87						
2013	376,067.79	117,934	105,993	597,254	32.26	18,514
2014	84,015.24	22,812	20,502	136,606	32.38	4,219
2019	337,588.99	9,596	8,624	622,667	32.50	19,159
	6,262,380.96	4,170,568	3,748,280	7,962,372		254,575
ROUND BUTTE						
INTERIM SURVIVOR CURVE.. IOWA 95-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2055						
NET SALVAGE PERCENT.. -84						
1963	3,061,584.56	3,755,732	3,692,107	1,941,208	28.25	68,715
1966	11,036.45	13,254	13,029	7,278	28.47	256
1967	1,566.91	1,862	1,830	1,053	28.80	37
1968	225.22	267	262	152	28.50	5
1972	9,402.59	10,765	10,583	6,718	28.84	233
1978	13,001.73	14,000	13,763	10,160	29.42	345
1980	86,487.87	90,518	88,985	70,153	29.94	2,343
1981	2,950.64	3,052	3,000	2,429	29.99	81
1984	6,533.40	6,530	6,419	5,602	29.86	188
1987	133,495.43	126,942	124,792	120,840	30.39	3,976
1989	367,774.15	338,488	332,754	343,951	30.48	11,284
1993	3,423.80	2,922	2,872	3,427	30.64	112
1994	282.38	235	231	289	30.99	9
1999	33,317.82	24,252	23,841	37,464	31.32	1,196
2002	4,863,424.03	3,194,686	3,140,566	5,808,134	31.52	184,268
2003	171,778.69	108,476	106,638	209,434	31.58	6,632
2004	12,893.80	7,796	7,664	16,061	31.67	507
2005	34,922.82	20,126	19,785	44,473	31.80	1,399
2007	2,797.78	1,448	1,423	3,724	31.95	117
2008	42.00	20	20	58	31.98	2
2009	12,348.02	5,607	5,512	17,208	32.05	537
2010	315,693.06	132,440	130,196	450,679	32.17	14,009
2012	2,779,039.64	966,439	950,067	4,163,366	32.18	129,377
2013	61,868.16	19,091	18,768	95,070	32.26	2,947
2014	5,197,230.05	1,388,534	1,365,011	8,197,892	32.38	253,178
2015	3,856,879.77	865,792	851,125	6,245,534	32.40	192,763
2016	200,270.90	35,855	35,248	333,251	32.47	10,263

PORTLAND GENERAL ELECTRIC

ACCOUNT 333 WATER WHEELS, TURBINES AND GENERATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
ROUND BUTTE						
INTERIM SURVIVOR CURVE.. IOWA 95-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2055						
NET SALVAGE PERCENT.. -84						
2017	41,333.32	5,438	5,346	70,707	32.47	2,178
2018	105,742.78	8,580	8,435	186,132	32.51	5,725
2019	636,500.24	17,802	17,500	1,153,660	32.50	35,497
	22,023,848.01	11,166,949	10,977,773	29,546,107		928,179
SULLIVAN						
INTERIM SURVIVOR CURVE.. IOWA 95-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2035						
NET SALVAGE PERCENT.. -29						
1913	47,256.62	54,536	43,941	17,020	12.55	1,356
1924	23,422.46	26,547	21,390	8,825	13.20	669
1949	622.98	669	539	265	14.25	19
1952	1,477,284.90	1,582,110	1,274,747	630,951	13.80	45,721
1954	7,644.29	8,138	6,557	3,304	13.87	238
1955	9,473.74	10,012	8,067	4,154	14.24	292
1956	773.35	817	658	339	14.02	24
1958	521.93	547	441	233	14.26	16
1959	1,693.18	1,771	1,427	757	14.13	54
1961	2,196.97	2,271	1,830	1,004	14.50	69
1962	30,656.14	31,605	25,465	14,081	14.45	974
1964	596.68	611	492	277	14.43	19
1971	2,002.77	1,992	1,605	979	14.39	68
1985	9,569.46	8,646	6,966	5,378	14.76	364
1986	105,994.17	94,810	76,391	60,342	14.81	4,074
1987	175,508.44	155,994	125,688	100,718	14.67	6,866
1988	8,534.39	7,491	6,036	4,974	14.80	336
1989	530,766.48	461,480	371,826	312,862	14.75	21,211
1991	11,994.39	10,187	8,208	7,265	14.79	491
1993	215,402.67	178,198	143,579	134,291	14.82	9,061
1995	30,237.46	24,274	19,558	19,448	14.87	1,308
1996	521,201.02	410,805	330,996	341,353	14.96	22,818
1997	217,084.12	168,247	135,561	144,478	14.95	9,664
2004	933,808.33	612,425	493,447	711,166	14.99	47,443
2005	748,890.83	474,920	382,655	583,414	15.00	38,894
2007	1,976,744.23	1,157,190	932,378	1,617,622	15.05	107,483
2008	1,121,908.26	625,796	504,220	943,042	15.10	62,453
2011	982,753.40	455,884	367,317	900,434	15.14	59,474

PORTLAND GENERAL ELECTRIC

ACCOUNT 333 WATER WHEELS, TURBINES AND GENERATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SULLIVAN						
INTERIM SURVIVOR CURVE.. IOWA 95-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2035						
NET SALVAGE PERCENT.. -29						
2013	220,949.31	85,593	68,964	216,060	15.15	14,261
2016	225,855.91	54,541	43,945	247,409	15.19	16,288
2018	664,010.03	76,920	61,976	794,597	15.20	52,276
	10,305,358.91	6,785,027	5,466,871	7,827,042		524,284
	76,994,706.29	42,084,396	40,407,390	84,101,714		2,936,786
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						28.6 3.81

PORTLAND GENERAL ELECTRIC

ACCOUNT 334 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FARADAY						
INTERIM SURVIVOR CURVE.. IOWA 60-R2						
PROBABLE RETIREMENT YEAR.. 6-2055						
NET SALVAGE PERCENT.. -42						
1913	60.03	84	81	4	1.03	4
1922	12.60	17	16	1	3.52	
1924	277.61	376	363	31	4.50	7
1939	390.34	504	486	68	8.00	8
1945	253.27	316	305	55	10.25	5
1946	166.45	207	200	37	10.54	4
1947	750.40	927	895	171	10.83	16
1948	26.22	32	31	6	11.14	1
1949	166.45	203	196	40	11.47	3
1953	9,240.14	10,994	10,611	2,510	12.87	195
1954	72,966.50	86,185	83,179	20,433	13.24	1,543
1957	82,727.14	96,187	92,832	24,640	13.83	1,782
1958	14,194.95	16,363	15,792	4,365	14.26	306
1959	686.95	785	758	218	14.69	15
1960	202.34	229	221	66	15.13	4
1961	771.67	865	835	261	15.57	17
1963	14,147.68	15,549	15,007	5,083	16.50	308
1965	84,262.48	91,295	88,111	31,542	16.93	1,863
1967	413.27	437	422	165	17.92	9
1970	1,163.29	1,194	1,152	500	18.99	26
1971	1,181.11	1,196	1,154	523	19.52	27
1974	2,594.21	2,548	2,459	1,225	20.29	60
1975	1,548.54	1,497	1,445	754	20.86	36
1984	41,598.74	35,229	34,000	25,070	24.02	1,044
1985	36,536.65	30,429	29,368	22,514	24.32	926
1986	69,573.63	56,925	54,940	43,855	24.64	1,780
1991	175,055.81	129,659	125,137	123,442	26.14	4,722
1992	2,423.27	1,751	1,690	1,751	26.55	66
1996	843,096.26	551,429	532,198	664,999	27.52	24,164
1997	133,451.61	84,859	81,899	107,602	27.75	3,878
1998	67,430.00	41,786	40,329	55,422	27.76	1,996
2001	147,564.24	82,559	79,680	129,862	28.45	4,565
2002	8,973.10	4,839	4,670	8,072	28.58	282
2005	26,921.33	12,692	12,249	25,979	29.17	891
2007	4,602.89	1,944	1,876	4,660	29.52	158
2008	102,656.32	40,904	39,477	106,295	29.48	3,606
2009	165,086.84	61,278	59,141	175,282	29.66	5,910
2010	39,060.38	13,434	12,965	42,500	29.72	1,430
2012	75,803.51	21,550	20,798	86,843	29.96	2,899

PORTLAND GENERAL ELECTRIC

ACCOUNT 334 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FARADAY						
INTERIM SURVIVOR CURVE.. IOWA 60-R2						
PROBABLE RETIREMENT YEAR.. 6-2055						
NET SALVAGE PERCENT.. -42						
2013	70,947.69	18,013	17,385	83,361	29.86	2,792
2014	279,287.40	61,511	59,366	337,222	29.96	11,256
2019	159,596.54	4,011	3,871	222,756	27.75	8,027
	2,737,869.85	1,582,792	1,527,591	2,360,184		86,631

NORTH FORK
INTERIM SURVIVOR CURVE.. IOWA 60-R2
PROBABLE RETIREMENT YEAR.. 6-2055
NET SALVAGE PERCENT.. -71

1957	213,619.17	299,098	329,898	35,391	13.83	2,559
1959	21,040.74	28,949	31,930	4,050	14.69	276
1960	1,372.20	1,871	2,064	283	15.13	19
1963	592.85	785	866	148	16.50	9
1967	700.51	893	985	213	17.92	12
1971	7,825.14	9,541	10,523	2,857	19.52	146
1981	29,033.18	31,158	34,367	15,280	22.85	669
1984	19,868.92	20,263	22,350	11,626	24.02	484
1985	21,011.65	21,073	23,243	12,687	24.32	522
1991	99,341.95	88,607	97,731	72,143	26.14	2,760
1992	723.28	629	694	543	26.55	20
1993	889.49	758	836	685	26.69	26
2001	205,631.34	138,542	152,808	198,821	28.45	6,988
2002	15,179.00	9,858	10,873	15,083	28.58	528
2009	89,766.61	40,125	44,257	109,244	29.66	3,683
2010	107,245.56	44,417	48,991	134,399	29.72	4,522
2011	115,994.30	43,994	48,524	149,826	29.82	5,024
2014	2,895.78	768	847	4,105	29.96	137
2015	144,277.36	32,320	35,648	211,066	29.86	7,069
	1,097,009.03	813,649	897,435	978,450		35,453

OAK GROVE
INTERIM SURVIVOR CURVE.. IOWA 60-R2
PROBABLE RETIREMENT YEAR.. 6-2055
NET SALVAGE PERCENT.. -36

1920	641.12	842	680	192	3.59	53
1925	12,243.70	15,892	12,825	3,826	4.51	848

PORTLAND GENERAL ELECTRIC

ACCOUNT 334 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OAK GROVE						
INTERIM SURVIVOR CURVE.. IOWA 60-R2						
PROBABLE RETIREMENT YEAR.. 6-2055						
NET SALVAGE PERCENT.. -36						
1926	77.17	100	81	24	4.54	5
1928	76.60	98	79	25	5.59	4
1930	40.79	52	42	14	5.73	2
1931	4,602.34	5,872	4,739	1,520	5.84	260
1933	65.73	83	67	22	6.95	3
1935	718.29	900	726	251	7.25	35
1940	47.82	59	48	17	8.22	2
1943	1,873.65	2,261	1,825	723	9.71	74
1945	89.45	107	86	35	10.25	3
1949	225,795.09	264,121	213,154	93,927	11.47	8,189
1950	148.99	173	140	63	11.80	5
1952	12,726.50	14,605	11,787	5,521	12.50	442
1953	15,253.44	17,382	14,028	6,717	12.87	522
1954	34.60	39	31	16	13.24	1
1955	418.29	473	382	187	13.02	14
1957	14,980.35	16,682	13,463	6,910	13.83	500
1960	22,065.06	23,926	19,309	10,699	15.13	707
1962	229.34	244	197	115	16.03	7
1963	913.20	961	776	466	16.50	28
1965	68.71	71	57	36	16.93	2
1969	694.19	691	558	386	18.47	21
1970	86,782.37	85,296	68,837	49,187	18.99	2,590
1971	1,049.93	1,018	822	606	19.52	31
1972	702.71	676	546	410	19.61	21
1981	1,910.97	1,631	1,316	1,283	22.85	56
1986	11,953.71	9,367	7,559	8,698	24.64	353
1987	41,669.18	32,047	25,863	30,807	24.97	1,234
1989	368,250.69	271,896	219,429	281,392	25.68	10,958
1990	22,499.07	16,340	13,187	17,412	25.75	676
1996	49,041.65	30,720	24,792	41,905	27.52	1,523
1997	425,680.79	259,243	209,217	369,709	27.75	13,323
1998	80,845.10	47,982	38,723	71,226	27.76	2,566
2001	302,947.43	162,331	131,006	281,002	28.45	9,877
2003	7,673.04	3,805	3,071	7,365	28.75	256
2006	4,711.83	2,024	1,633	4,775	29.24	163
2009	692.42	246	199	743	29.66	25
2011	605,154.55	182,544	147,319	675,691	29.82	22,659
2012	57,494.69	15,654	12,633	65,560	29.96	2,188
2013	275,266.19	66,936	54,019	320,343	29.86	10,728
2014	5,791.58	1,222	986	6,890	29.96	230
2015	649,812.96	115,771	93,431	790,315	29.86	26,467

PORTLAND GENERAL ELECTRIC

ACCOUNT 334 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OAK GROVE						
INTERIM SURVIVOR CURVE.. IOWA 60-R2						
PROBABLE RETIREMENT YEAR.. 6-2055						
NET SALVAGE PERCENT.. -36						
2017	308,808.85	32,758	26,437	393,543	29.55	13,318
2018	3,175,662.27	211,194	170,440	4,148,460	29.17	142,217
2019	354,762.48	8,540	6,892	475,585	27.75	17,138
	7,152,968.88	1,924,875	1,553,435	8,174,603		290,324
PELTON						
INTERIM SURVIVOR CURVE.. IOWA 60-R2						
PROBABLE RETIREMENT YEAR.. 6-2055						
NET SALVAGE PERCENT.. -89						
1949	6,897.58	11,213	7,799	5,237	11.47	457
1956	4,536.71	7,078	4,923	3,651	13.42	272
1957	107,830.80	166,872	116,067	87,733	13.83	6,344
1959	1,189.68	1,809	1,258	990	14.69	67
1960	350.87	529	368	295	15.13	19
1962	155.63	230	160	134	16.03	8
1963	2,536.23	3,710	2,580	2,213	16.50	134
1964	7,785.06	11,350	7,894	6,819	16.45	415
1969	3,929.71	5,438	3,782	3,645	18.47	197
1971	359.01	484	337	342	19.52	18
1977	106.86	134	93	109	21.60	5
1981	119.20	141	98	127	22.85	6
1985	19,048.61	21,115	14,686	21,315	24.32	876
1991	23,376.02	23,045	16,029	28,152	26.14	1,077
1992	7,722.55	7,426	5,165	9,430	26.55	355
1994	2,266.52	2,086	1,451	2,833	26.86	105
1997	6,660.64	5,637	3,921	8,668	27.75	312
1998	51,807.41	42,731	29,721	68,195	27.76	2,457
2001	360,199.28	268,226	186,564	494,213	28.45	17,371
2003	14,124.99	9,733	6,770	19,926	28.75	693
2004	67,126.29	44,252	30,779	96,089	28.94	3,320
2006	6,533.59	3,901	2,713	9,635	29.24	330
2008	36,714.93	19,471	13,543	55,848	29.48	1,894
2010	117,473.79	53,775	37,403	184,622	29.72	6,212
2011	244,848.55	102,641	71,392	391,372	29.82	13,124
2012	374,781.88	141,809	98,635	609,703	29.96	20,351

PORTLAND GENERAL ELECTRIC

ACCOUNT 334 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PELTON						
INTERIM SURVIVOR CURVE.. IOWA 60-R2						
PROBABLE RETIREMENT YEAR.. 6-2055						
NET SALVAGE PERCENT.. -89						
2013	355,394.36	120,099	83,534	588,161	29.86	19,697
2015	18,298.62	4,531	3,152	31,433	29.86	1,053
2018	9,463,451.22	874,622	608,340	17,277,583	29.17	592,307
	11,305,626.59	1,954,088	1,359,158	20,008,476		689,476
RIVER MILL						
INTERIM SURVIVOR CURVE.. IOWA 60-R2						
PROBABLE RETIREMENT YEAR.. 6-2055						
NET SALVAGE PERCENT.. -87						
1913	18,691.90	34,618	29,434	5,520	1.03	5,359
1920	117.78	213	181	39	3.59	11
1922	881.35	1,591	1,353	295	3.52	84
1923	116.14	210	179	39	3.50	11
1924	40.00	71	60	14	4.50	3
1925	106.32	190	162	37	4.51	8
1926	91.20	163	139	32	4.54	7
1927	908.45	1,619	1,377	322	4.58	70
1928	25.35	45	38	9	5.59	2
1931	355.87	624	531	135	5.84	23
1936	38.61	66	56	16	7.41	2
1946	1,282.06	2,097	1,783	614	10.54	58
1950	948.00	1,515	1,288	485	11.80	41
1951	69,034.38	109,653	93,232	35,863	12.15	2,952
1953	59.31	93	79	32	12.87	2
1954	24,132.24	37,537	31,916	13,212	13.24	998
1960	1,188.18	1,772	1,507	715	15.13	47
1961	100.65	149	127	62	15.57	4
1989	78,057.47	79,246	67,378	78,589	25.68	3,060
1990	241.50	241	205	247	25.75	10
1991	81,514.51	79,509	67,602	84,830	26.14	3,245
1992	181,095.29	172,304	146,500	192,148	26.55	7,237
1993	72.80	68	58	78	26.69	3
1996	676,755.20	582,904	495,610	769,922	27.52	27,977
1997	216,124.90	180,980	153,877	250,277	27.75	9,019
1998	84,126.12	68,653	58,372	98,944	27.76	3,564
1999	66,417.67	52,450	44,595	79,606	28.04	2,839
2001	13,551.03	9,984	8,489	16,852	28.45	592
2002	4,172.62	2,964	2,520	5,283	28.58	185

PORTLAND GENERAL ELECTRIC

ACCOUNT 334 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
RIVER MILL						
INTERIM SURVIVOR CURVE.. IOWA 60-R2						
PROBABLE RETIREMENT YEAR.. 6-2055						
NET SALVAGE PERCENT.. -87						
2004	53,781.64	35,079	29,826	70,746	28.94	2,445
2007	75,620.00	42,069	35,769	105,641	29.52	3,579
2010	17,917.42	8,115	6,900	26,606	29.72	895
2011	821,227.23	340,617	289,607	1,246,088	29.82	41,787
2014	84,499.00	24,508	20,838	137,175	29.96	4,579
2015	28,101.01	6,884	5,853	46,696	29.86	1,564
	2,601,393.20	1,878,801	1,597,438	3,267,167		122,262

ROUND BUTTE
INTERIM SURVIVOR CURVE.. IOWA 60-R2
PROBABLE RETIREMENT YEAR.. 6-2055
NET SALVAGE PERCENT.. -84

1963	128,282.87	182,695	142,140	93,900	16.50	5,691
1980	25,183.34	29,471	22,929	23,408	22.61	1,035
1985	35,408.30	38,211	29,729	35,422	24.32	1,456
1988	14,017.23	14,299	11,125	14,667	25.32	579
1991	62,490.81	59,975	46,662	68,321	26.14	2,614
1992	860.49	806	627	956	26.55	36
1993	56,091.79	51,419	40,005	63,204	26.69	2,368
1994	338.74	304	237	387	26.86	14
1996	54,043.53	45,802	35,635	63,805	27.52	2,318
2001	473,248.33	343,086	266,928	603,849	28.45	21,225
2003	639,641.15	429,112	333,858	843,082	28.75	29,325
2006	12,359.37	7,184	5,589	17,152	29.24	587
2007	148,677.81	81,386	63,320	210,247	29.52	7,122
2008	60,748.80	31,365	24,403	87,375	29.48	2,964
2009	107,524.75	51,717	40,237	157,609	29.66	5,314
2011	1,280.38	523	407	1,949	29.82	65
2015	407,262.52	98,167	76,376	672,987	29.86	22,538
2019	293,736.27	9,566	7,443	533,032	27.75	19,208
	2,521,196.48	1,475,088	1,147,649	3,491,353		124,459

PORTLAND GENERAL ELECTRIC

ACCOUNT 334 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SULLIVAN						
INTERIM SURVIVOR CURVE.. IOWA 60-R2						
PROBABLE RETIREMENT YEAR.. 6-2035						
NET SALVAGE PERCENT.. -29						
1952	45,387.83	50,986	34,937	23,614	10.02	2,357
1954	153.33	171	117	81	10.26	8
1955	744.71	824	565	396	10.69	37
1956	186.81	207	142	99	10.58	9
1959	35.00	38	26	19	10.93	2
1970	14,632.69	15,044	10,308	8,568	12.61	679
1979	1,237.74	1,196	820	777	13.56	57
1993	511,556.08	428,412	293,557	366,350	14.32	25,583
1994	1,985.08	1,639	1,123	1,438	14.34	100
1997	39,453.80	31,036	21,267	29,629	14.40	2,058
1999	5,418.88	4,084	2,798	4,192	14.59	287
2007	3,489,083.01	2,065,021	1,414,996	3,085,921	14.75	209,215
2008	23,901.11	13,511	9,258	21,574	14.75	1,463
2014	25,766.64	8,994	6,163	27,076	14.83	1,826
2016	25,926.77	6,401	4,386	29,059	14.78	1,966
	4,185,469.48	2,627,564	1,800,462	3,598,794		245,647
	31,601,533.51	12,256,857	9,883,168	41,879,027		1,594,252
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						26.3 5.04

PORTLAND GENERAL ELECTRIC

ACCOUNT 335 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FARADAY						
INTERIM SURVIVOR CURVE.. IOWA 55-R0.5						
PROBABLE RETIREMENT YEAR.. 6-2055						
NET SALVAGE PERCENT.. -42						
1913	117.58	164	110	57	2.20	26
1945	39.88	48	32	24	14.00	2
1946	127.95	152	102	79	14.22	6
1951	21.36	25	17	14	16.25	1
1957	125,572.99	139,299	93,747	84,566	17.50	4,832
1959	1,204.75	1,315	885	826	18.24	45
1960	179.23	194	131	124	18.62	7
1961	975.46	1,045	703	682	19.02	36
1963	159.99	169	114	113	19.26	6
1965	79.36	83	56	57	19.57	3
1966	156.77	162	109	114	20.03	6
1969	57.59	58	39	43	20.93	2
1972	33.25	33	22	25	21.46	1
1974	1,246.13	1,192	802	967	22.07	44
1976	1,056.24	992	668	832	22.29	37
1979	2,929.22	2,662	1,792	2,368	22.79	104
1980	511.97	459	309	418	23.00	18
1989	1,882.56	1,484	999	1,675	24.45	69
1990	8,000.00	6,200	4,173	7,187	24.55	293
1992	57,955.55	43,222	29,088	53,209	24.86	2,140
1995	12,874.06	9,002	6,058	12,223	25.25	484
1997	2,400.00	1,602	1,078	2,330	25.35	92
1998	9,912.67	6,447	4,339	9,737	25.45	383
1999	213.11	135	91	212	25.37	8
2018	29,921.65	2,796	1,882	40,607	21.28	1,908
	257,629.32	218,940	147,345	218,489		10,553

NORTH FORK

INTERIM SURVIVOR CURVE.. IOWA 55-R0.5

PROBABLE RETIREMENT YEAR.. 6-2055

NET SALVAGE PERCENT.. -71

1957	131,105.87	175,138	158,423	65,768	17.50	3,758
1959	198.94	261	236	104	18.24	6
1960	249.81	325	294	133	18.62	7
1961	85.31	110	100	46	19.02	2
1963	109.25	139	126	61	19.26	3
1983	14,537.70	15,062	13,624	11,235	23.74	473
1989	886.01	841	761	754	24.45	31

PORTLAND GENERAL ELECTRIC

ACCOUNT 335 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NORTH FORK						
INTERIM SURVIVOR CURVE.. IOWA 55-R0.5						
PROBABLE RETIREMENT YEAR.. 6-2055						
NET SALVAGE PERCENT.. -71						
1996	32,867.81	27,079	24,495	31,709	25.28	1,254
1997	237,733.98	191,148	172,905	233,620	25.35	9,216
1998	9,368.58	7,337	6,637	9,384	25.45	369
1999	8,456.55	6,462	5,845	8,615	25.37	340
2001	1,207.40	867	784	1,280	25.55	50
2012	38,742.10	15,357	13,891	52,358	24.86	2,106
2016	391,861.51	87,513	79,161	590,922	23.31	25,351
2019	9,347.38	427	386	15,598	18.23	856
	876,758.20	528,066	477,667	1,021,590		43,822

OAK GROVE

INTERIM SURVIVOR CURVE.. IOWA 55-R0.5

PROBABLE RETIREMENT YEAR.. 6-2055

NET SALVAGE PERCENT.. -36

1925	1,482.41	1,886	1,328	688	6.51	106
1944	268.72	309	218	148	13.79	11
1954	632.46	682	480	380	17.14	22
1956	3,365.79	3,604	2,537	2,040	17.15	119
1957	44.79	48	34	27	17.50	2
1958	2,568.06	2,706	1,905	1,587	17.87	89
1960	11.12	12	8	7	18.62	
1965	21,912.56	21,928	15,438	14,363	19.57	734
1966	46.37	46	32	31	20.03	2
1973	450.84	419	295	318	21.52	15
1975	304.39	276	194	220	22.17	10
1979	1,732.37	1,508	1,062	1,294	22.79	57
1980	3,008.99	2,586	1,821	2,272	23.00	99
1981	2,854.62	2,421	1,704	2,178	23.23	94
1983	1,730.00	1,426	1,004	1,349	23.74	57
1990	1,166.79	866	610	977	24.55	40
1991	710.45	518	365	602	24.69	24
1992	2,059.00	1,471	1,036	1,765	24.86	71
1993	33,933.15	23,725	16,703	29,446	25.05	1,175
1994	595.17	409	288	521	25.01	21

PORTLAND GENERAL ELECTRIC

ACCOUNT 335 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OAK GROVE						
INTERIM SURVIVOR CURVE.. IOWA 55-R0.5						
PROBABLE RETIREMENT YEAR.. 6-2055						
NET SALVAGE PERCENT.. -36						
1997	1,108.54	709	499	1,008	25.35	40
2004	12,992.63	6,655	4,685	12,985	25.65	506
2013	201,837.14	57,260	40,312	234,186	24.65	9,500
	294,816.36	131,470	92,558	308,392		12,794
PELTON						
INTERIM SURVIVOR CURVE.. IOWA 55-R0.5						
PROBABLE RETIREMENT YEAR.. 6-2055						
NET SALVAGE PERCENT.. -89						
1936	8.51	14	12	4	10.84	
1939	33.63	55	49	15	12.09	1
1956	72.37	108	96	40	17.15	2
1957	116,162.98	171,511	152,933	66,615	17.50	3,807
1961	106.82	152	136	66	19.02	3
1962	123.95	176	157	77	18.84	4
1973	1,127.27	1,456	1,298	832	21.52	39
1989	2,612.98	2,741	2,444	2,494	24.45	102
1993	15,643.18	15,200	13,554	16,012	25.05	639
1998	14,367.90	12,437	11,090	16,065	25.45	631
2011	30,470.19	14,587	13,007	44,582	25.06	1,779
2018	46,128.28	5,737	5,116	82,067	21.28	3,857
	226,858.06	224,174	199,892	228,870		10,864
RIVER MILL						
INTERIM SURVIVOR CURVE.. IOWA 55-R0.5						
PROBABLE RETIREMENT YEAR.. 6-2055						
NET SALVAGE PERCENT.. -87						
1998	11,201.61	9,594	5,876	15,071	25.45	592
1999	4,295.67	3,590	2,199	5,834	25.37	230
2008	4,618.84	2,691	1,648	6,989	25.40	275
2019	392,592.72	19,602	12,005	722,144	18.23	39,613
	412,708.84	35,477	21,727	750,039		40,710

PORTLAND GENERAL ELECTRIC

ACCOUNT 335 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
ROUND BUTTE						
INTERIM SURVIVOR CURVE.. IOWA 55-R0.5						
PROBABLE RETIREMENT YEAR.. 6-2055						
NET SALVAGE PERCENT.. -84						
1930	61.30	103	68	45	8.54	5
1960	105.31	148	98	96	18.62	5
1963	278,577.13	382,284	252,184	260,397	19.26	13,520
1966	2,506.39	3,356	2,214	2,398	20.03	120
1973	1,043.29	1,312	865	1,054	21.52	49
1975	32.59	40	26	34	22.17	2
1978	1,637.10	1,950	1,286	1,726	22.60	76
1980	312.50	363	239	336	23.00	15
1981	2,122.89	2,436	1,607	2,299	23.23	99
1986	529.45	568	375	599	23.97	25
1989	1,866.17	1,906	1,257	2,176	24.45	89
1990	36,174.68	36,329	23,965	42,596	24.55	1,735
1991	6,010.58	5,926	3,909	7,150	24.69	290
1997	26,127.23	22,604	14,911	33,163	25.35	1,308
1999	86,552.91	71,172	46,951	112,307	25.37	4,427
2001	23,905.65	18,474	12,187	31,799	25.55	1,245
2005	39,009.05	26,019	17,164	54,612	25.50	2,142
2007	16,229.09	9,818	6,477	23,385	25.52	916
2008	190,321.03	109,119	71,983	278,207	25.40	10,953
2009	53,711.82	28,957	19,102	79,727	25.34	3,146
2013	8,903.76	3,417	2,254	14,129	24.65	573
	775,739.92	726,301	479,125	948,236		40,740

SULLIVAN

INTERIM SURVIVOR CURVE.. IOWA 55-R0.5

PROBABLE RETIREMENT YEAR.. 6-2035

NET SALVAGE PERCENT.. -29

1949	204.03	226	171	92	11.47	8
1952	766.21	847	641	348	11.24	31
1977	242.27	239	181	132	13.06	10
2005	13,877.39	9,137	6,910	10,992	13.91	790
2006	94,135.78	59,843	45,254	76,181	13.90	5,481
	109,225.68	70,292	53,156	87,745		6,320
	2,953,736.38	1,934,720	1,471,470	3,563,361		165,803

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 21.5 5.61

PORTLAND GENERAL ELECTRIC

ACCOUNT 336 ROADS, RAILROADS AND BRIDGES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FARADAY						
INTERIM SURVIVOR CURVE.. IOWA 80-R1						
PROBABLE RETIREMENT YEAR.. 6-2055						
NET SALVAGE PERCENT.. -42						
1913	23,058.96	28,245	21,828	10,916	16.96	644
1922	37,228.20	44,327	34,256	18,608	18.78	991
1936	1,504.18	1,694	1,309	827	21.77	38
1941	26.77	30	23	15	22.51	1
1946	3,958.84	4,256	3,289	2,333	23.59	99
1947	4,961.64	5,312	4,105	2,940	23.65	124
1949	152.00	160	124	92	24.74	4
1950	123.91	130	100	75	24.84	3
1955	549.16	558	431	349	25.59	14
1956	30,953.96	31,261	24,159	19,796	25.79	768
1957	63,908.98	64,088	49,527	41,223	26.00	1,586
1960	620.24	613	474	407	25.97	16
1961	706.04	692	535	468	26.25	18
1962	9,391.63	9,125	7,052	6,284	26.54	237
1963	292.51	282	218	197	26.83	7
1965	51,658.47	49,177	38,004	35,351	26.80	1,319
1966	382.63	360	278	265	27.15	10
1970	5,448.91	4,979	3,848	3,890	27.42	142
1973	348.82	309	239	257	28.13	9
1977	7,496.84	6,379	4,930	5,716	28.43	201
1979	86,949.33	72,500	56,028	67,440	28.47	2,369
1981	9,568.02	7,742	5,983	7,604	29.07	262
1986	13,654.10	10,326	7,980	11,409	29.40	388
1987	17,714.83	13,244	10,235	14,920	29.23	510
1989	5,448.29	3,941	3,046	4,691	29.38	160
1993	315,181.22	211,113	163,148	284,409	29.68	9,583
1995	196,581.46	125,839	97,249	181,897	29.85	6,094
1996	70,426.96	44,183	34,145	65,862	29.69	2,218
1997	26,344.62	16,079	12,426	24,983	29.85	837
1998	88,950.85	52,949	40,919	85,391	29.78	2,867
1999	48,805.31	28,130	21,739	47,565	30.01	1,585
2001	140,800.13	76,576	59,178	140,758	29.81	4,722
2002	109,516.78	57,416	44,371	111,143	29.90	3,717
2003	64,270.37	32,526	25,136	66,128	29.80	2,219
2004	88,507.16	42,857	33,120	92,560	29.95	3,090
2005	128,983.10	59,745	46,171	136,985	29.95	4,574
2006	44,756.92	19,816	15,314	48,241	29.79	1,619
2007	257,549.15	107,887	83,375	282,345	29.87	9,452
2012	19,516.77	5,631	4,352	23,362	29.40	795

PORTLAND GENERAL ELECTRIC

ACCOUNT 336 ROADS, RAILROADS AND BRIDGES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FARADAY						
INTERIM SURVIVOR CURVE.. IOWA 80-R1						
PROBABLE RETIREMENT YEAR.. 6-2055						
NET SALVAGE PERCENT.. -42						
2016	68,789.45	10,735	8,296	89,385	28.35	3,153
2017	297,011.03	34,921	26,987	394,769	27.71	14,246
2019	99,226.35	2,832	2,189	138,713	24.38	5,690
	2,441,324.89	1,288,965	996,114	2,470,567		86,381

NORTH FORK
INTERIM SURVIVOR CURVE.. IOWA 80-R1
PROBABLE RETIREMENT YEAR.. 6-2055
NET SALVAGE PERCENT.. -71

1957	75,638.78	91,342	72,189	57,153	26.00	2,198
1958	674,338.75	808,452	638,935	514,185	26.22	19,610
1959	11,621.54	13,828	10,929	8,944	26.45	338
1960	207.83	247	195	160	25.97	6
1961	2,711.58	3,201	2,530	2,107	26.25	80
1963	1,493.63	1,732	1,369	1,185	26.83	44
1964	5,230.00	6,006	4,747	4,197	27.14	155
1965	1,396.21	1,601	1,265	1,122	26.80	42
1988	20,051.01	17,713	13,999	20,288	29.48	688
1997	7,204.75	5,295	4,185	8,135	29.85	273
2000	28,384.04	19,119	15,110	33,427	30.00	1,114
2004	621.42	362	286	777	29.95	26
2005	1,927.91	1,075	850	2,447	29.95	82
2007	514,032.85	259,304	204,933	674,063	29.87	22,567
2008	9,596.91	4,567	3,609	12,801	29.82	429
2009	159,198.47	71,161	56,240	215,990	29.66	7,282
2010	137,233.47	57,072	45,105	189,564	29.56	6,413
2013	928,110.94	288,847	228,281	1,358,789	29.21	46,518
2017	188,793.99	26,731	21,126	301,712	27.71	10,888
	2,767,794.08	1,677,655	1,325,882	3,407,046		118,753

OAK GROVE
INTERIM SURVIVOR CURVE.. IOWA 80-R1
PROBABLE RETIREMENT YEAR.. 6-2055
NET SALVAGE PERCENT.. -36

1925	1,413,299.10	1,598,407	1,808,937	113,149	19.14	5,912
1926	3,545.77	3,968	4,491	332	20.14	16

PORTLAND GENERAL ELECTRIC

ACCOUNT 336 ROADS, RAILROADS AND BRIDGES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OAK GROVE						
INTERIM SURVIVOR CURVE.. IOWA 80-R1						
PROBABLE RETIREMENT YEAR.. 6-2055						
NET SALVAGE PERCENT.. -36						
1927	1,498.99	1,678	1,899	140	19.87	7
1928	3,877.14	4,342	4,914	359	19.61	18
1930	4,936.20	5,467	6,187	526	20.40	26
1936	230.66	249	282	32	21.77	1
1937	56,152.47	60,483	68,449	7,918	21.67	365
1938	457.80	487	551	71	22.67	3
1939	2,543.28	2,701	3,057	402	22.60	18
1940	3,281.02	3,476	3,934	528	22.54	23
1943	1,038.36	1,080	1,222	190	23.50	8
1944	159.61	166	188	29	23.50	1
1946	2,419.12	2,491	2,819	471	23.59	20
1947	2,232.51	2,289	2,590	446	23.65	19
1953	23,989.64	23,647	26,762	5,864	25.25	232
1954	4,559.65	4,468	5,056	1,145	25.41	45
1955	1,397.55	1,361	1,540	360	25.59	14
1957	328.19	315	356	90	26.00	3
1958	1,103.66	1,052	1,191	310	26.22	12
1959	11,388.40	10,777	12,196	3,292	26.45	124
1960	3,962.25	3,752	4,246	1,142	25.97	44
1961	1,182.17	1,110	1,256	352	26.25	13
1962	137.11	128	145	42	26.54	2
1963	365.76	337	381	116	26.83	4
1964	3,799.05	3,470	3,927	1,240	27.14	46
1965	1,786.08	1,628	1,842	587	26.80	22
1966	5,668.21	5,114	5,788	1,921	27.15	71
1968	1,349.88	1,201	1,359	477	27.24	18
1969	37,284.26	32,777	37,094	13,612	27.62	493
1971	545.01	471	533	208	27.83	7
1978	42,583.90	34,366	38,892	19,022	28.43	669
1979	132,383.99	105,721	119,646	60,396	28.47	2,121
1981	34,053.98	26,389	29,865	16,449	29.07	566
1997	11,204.14	6,549	7,412	7,826	29.85	262
1998	36,944.27	21,062	23,836	26,408	29.78	887
1999	30,655.93	16,923	19,152	22,540	30.01	751
2000	63,115.62	33,811	38,264	47,573	30.00	1,586
2001	8,136.39	4,238	4,796	6,269	29.81	210
2002	33,218.92	16,680	18,877	26,301	29.90	880
2003	5,791.79	2,807	3,177	4,700	29.80	158
2004	25,880.44	12,002	13,583	21,615	29.95	722
2009	36,947.35	13,135	14,865	35,383	29.66	1,193
2010	107,015.18	35,395	40,057	105,484	29.56	3,568

PORTLAND GENERAL ELECTRIC

ACCOUNT 336 ROADS, RAILROADS AND BRIDGES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OAK GROVE						
INTERIM SURVIVOR CURVE.. IOWA 80-R1						
PROBABLE RETIREMENT YEAR.. 6-2055						
NET SALVAGE PERCENT.. -36						
2011	130,042.70	39,545	44,754	132,104	29.52	4,475
2012	29,636.01	8,190	9,269	31,036	29.40	1,056
2016	1,349,284.30	201,669	228,231	1,606,795	28.35	56,677
2017	184,868.55	20,818	23,560	227,861	27.71	8,223
2019	322,517.59	8,816	9,977	428,647	24.38	17,582
	4,178,799.95	2,387,008	2,701,407	2,981,761		109,173

PELTON
INTERIM SURVIVOR CURVE.. IOWA 80-R1
PROBABLE RETIREMENT YEAR.. 6-2055
NET SALVAGE PERCENT.. -89

1937	9.75	15	11	7	21.67	
1957	390,831.24	521,649	396,950	341,721	26.00	13,143
1958	106.50	141	107	94	26.22	4
1959	752.89	990	753	670	26.45	25
1961	1,342.33	1,751	1,332	1,205	26.25	46
1962	200.09	259	197	181	26.54	7
1964	8,129.71	10,319	7,852	7,513	27.14	277
1969	14,065.58	17,184	13,076	13,508	27.62	489
1970	2,688.90	3,270	2,488	2,594	27.42	95
1990	69,985.17	65,951	50,186	82,086	29.67	2,767
1992	70,567.60	64,179	48,837	84,536	29.65	2,851
1995	131,047.19	111,654	84,963	162,716	29.85	5,451
1999	482,008.70	369,773	281,380	629,617	30.01	20,980
2002	9,049.94	6,315	4,805	12,299	29.90	411
2003	3,849.40	2,593	1,973	5,302	29.80	178
2004	32,290.03	20,811	15,836	45,192	29.95	1,509
2005	206,101.97	127,066	96,691	292,841	29.95	9,778
2008	621,694.18	327,003	248,834	926,168	29.82	31,059
2009	63,910.36	31,575	24,027	96,763	29.66	3,262
2010	29,168.32	13,407	10,202	44,926	29.56	1,520
2015	29,321.63	7,504	5,710	49,708	28.72	1,731
2018	157,727.91	15,800	12,023	286,083	26.83	10,663
2019	1,518,302.89	57,679	43,891	2,825,701	24.38	115,902
	3,843,152.28	1,776,888	1,352,128	5,911,430		222,148

PORTLAND GENERAL ELECTRIC

ACCOUNT 336 ROADS, RAILROADS AND BRIDGES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
RIVER MILL						
INTERIM SURVIVOR CURVE.. IOWA 80-R1						
PROBABLE RETIREMENT YEAR.. 6-2055						
NET SALVAGE PERCENT.. -87						
1913	228.45	369	278	149	16.96	9
1928	701.20	1,080	813	498	19.61	25
1954	1,233.79	1,662	1,251	1,056	25.41	42
1956	115.43	154	116	100	25.79	4
1958	146.54	192	145	130	26.22	5
1964	111.75	140	105	104	27.14	4
1965	1,794.08	2,249	1,693	1,662	26.80	62
1966	28,021.10	34,762	26,167	26,232	27.15	966
1970	11,777.68	14,173	10,669	11,355	27.42	414
1986	10,479.07	10,437	7,857	11,739	29.40	399
1987	358.23	353	266	404	29.23	14
1988	8,024.72	7,752	5,835	9,171	29.48	311
1994	18,459.39	15,934	11,994	22,525	29.75	757
1995	13.43	11	8	17	29.85	1
2001	9,987.06	7,153	5,384	13,291	29.81	446
2003	34,524.13	23,009	17,320	47,240	29.80	1,585
2008	38,638.72	20,108	15,136	57,118	29.82	1,915
2009	257,181.49	125,715	94,633	386,297	29.66	13,024
	421,796.26	265,253	199,671	589,088		19,983

ROUND BUTTE
INTERIM SURVIVOR CURVE.. IOWA 80-R1
PROBABLE RETIREMENT YEAR.. 6-2055
NET SALVAGE PERCENT.. -84

1957	11,166.98	14,510	9,668	10,880	26.00	418
1963	566,942.78	707,272	471,240	571,935	26.83	21,317
1965	44.35	55	37	45	26.80	2
1966	235.29	287	191	242	27.15	9
1967	1,341.85	1,620	1,079	1,390	27.50	51
1969	1,318.91	1,569	1,045	1,381	27.62	50
1995	1,878.66	1,558	1,038	2,419	29.85	81
1996	210.26	171	114	273	29.69	9
1998	15,822.36	12,204	8,131	20,982	29.78	705
2000	5,225.94	3,788	2,524	7,092	30.00	236
2002	767.91	522	348	1,065	29.90	36
2003	7,310.45	4,794	3,194	10,257	29.80	344
2007	37,321.41	20,258	13,497	55,174	29.87	1,847
2010	190,712.59	85,342	56,862	294,050	29.56	9,948

PORTLAND GENERAL ELECTRIC

ACCOUNT 336 ROADS, RAILROADS AND BRIDGES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
ROUND BUTTE						
INTERIM SURVIVOR CURVE.. IOWA 80-R1						
PROBABLE RETIREMENT YEAR.. 6-2055						
NET SALVAGE PERCENT.. -84						
2011	102,730.89	42,266	28,161	160,864	29.52	5,449
2012	191,440.22	71,577	47,690	304,560	29.40	10,359
2013	223,675.16	74,904	49,907	361,655	29.21	12,381
2015	325,347.15	81,056	54,006	544,633	28.72	18,964
2016	55,538.92	11,231	7,483	94,709	28.35	3,341
	1,739,032.08	1,134,984	756,215	2,443,604		85,547
	15,391,899.54	8,530,753	7,331,417	17,803,496		641,985
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						27.7 4.17

PORTLAND GENERAL ELECTRIC

ACCOUNT 341 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BEAVER - CT						
INTERIM SURVIVOR CURVE.. IOWA 70-R3						
PROBABLE RETIREMENT YEAR.. 6-2035						
NET SALVAGE PERCENT.. -7						
1974	14,497,037.05	11,857,243	14,860,392	651,438	14.02	46,465
1977	5,450,227.92	4,362,144	5,466,968	364,776	14.32	25,473
1978	925,002.89	735,189	921,394	68,359	14.37	4,757
1979	240,644.76	189,796	237,867	19,623	14.45	1,358
1980	347,520.77	273,196	342,390	29,457	14.26	2,066
1981	2,193,860.59	1,707,991	2,140,583	206,848	14.41	14,354
1984	33,780.95	25,663	32,163	3,983	14.50	275
1985	34.00	26	33	4	14.52	
1986	502,213.97	374,439	469,275	68,094	14.58	4,670
1987	572,763.47	422,258	529,206	83,651	14.67	5,702
1988	266,679.42	194,150	243,323	42,024	14.80	2,839
1989	12,905.85	9,307	11,664	2,145	14.75	145
1990	37,302.74	26,611	33,351	6,563	14.75	445
1991	110,092.64	77,559	97,203	20,596	14.79	1,393
1992	130,510.11	90,630	113,584	26,061	14.87	1,753
1993	306,039.09	209,117	262,081	65,381	15.00	4,359
1994	41,366.78	27,876	34,936	9,326	14.99	622
1995	105,453.61	69,935	87,648	25,188	15.03	1,676
1996	137,698.70	90,023	112,824	34,514	14.96	2,307
1997	104,949.05	67,209	84,231	28,064	15.09	1,860
1998	362,567.07	227,725	285,402	102,545	15.13	6,778
1999	131,391.28	80,979	101,489	39,100	15.09	2,591
2000	110,165.82	66,436	83,263	34,615	15.10	2,292
2001	60,250.84	35,419	44,390	20,079	15.17	1,324
2003	1,005,552.85	560,996	703,083	372,859	15.15	24,611
2004	537,354.50	290,532	364,117	210,853	15.17	13,899
2005	824,498.23	429,814	538,675	343,538	15.26	22,512
2006	267,506.17	134,472	168,530	117,701	15.24	7,723
2007	131,556.72	63,345	79,389	61,377	15.28	4,017
2008	77,356.98	35,600	44,617	38,155	15.24	2,504
2009	47,803.37	20,838	26,116	25,034	15.27	1,639
2010	199,703.25	81,798	102,515	111,167	15.32	7,256
2011	217,628.60	83,132	104,187	128,675	15.31	8,405
2012	1,147,831.32	403,457	505,643	722,537	15.33	47,132
2013	425,389.75	135,503	169,823	285,344	15.33	18,613
2014	1,000,601.73	282,650	354,238	716,406	15.33	46,732
2015	2,876,107.42	697,962	874,739	2,202,696	15.34	143,592
2016	608,293.85	120,932	151,561	499,313	15.33	32,571

PORTLAND GENERAL ELECTRIC

ACCOUNT 341 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BEAVER - CT						
INTERIM SURVIVOR CURVE.. IOWA 70-R3						
PROBABLE RETIREMENT YEAR.. 6-2035						
NET SALVAGE PERCENT.. -7						
2017	266,557.69	39,987	50,115	235,102	15.33	15,336
2018	345,560.39	32,945	41,289	328,460	15.34	21,412
2019	2,302,287.05	77,845	97,561	2,365,886	15.30	154,633
	38,962,049.24	24,712,729	30,971,857	10,717,536		708,091
COYOTE SPRINGS - CT						
INTERIM SURVIVOR CURVE.. IOWA 70-R3						
PROBABLE RETIREMENT YEAR.. 6-2040						
NET SALVAGE PERCENT.. -2						
1995	9,504,213.10	5,391,968	6,950,039	2,744,258	19.55	140,371
1996	353,596.21	196,636	253,456	107,212	19.60	5,470
1997	261,090.83	142,610	183,819	82,494	19.52	4,226
1998	3,582.19	1,909	2,461	1,193	19.65	61
1999	57,973.00	30,181	38,902	20,230	19.66	1,029
2000	5,948.92	3,017	3,889	2,179	19.72	110
2001	15,500.07	7,633	9,839	5,971	19.82	301
2003	229,343.43	106,158	136,834	97,097	19.86	4,889
2004	37,441.34	16,750	21,590	16,600	19.84	837
2005	14,133.50	6,084	7,842	6,574	19.86	331
2006	18,538.77	7,632	9,837	9,072	19.95	455
2007	39,472.76	15,501	19,980	20,282	19.97	1,016
2008	72,752.89	27,056	34,874	39,334	20.04	1,963
2009	47,179.56	16,574	21,363	26,760	19.99	1,339
2010	36,777.17	12,045	15,526	21,987	20.09	1,094
2011	46,950.85	14,247	18,364	29,526	20.07	1,471
2012	15,383.94	4,260	5,491	10,201	20.12	507
2013	95,262.54	23,748	30,610	66,558	20.10	3,311
2014	35,330.93	7,730	9,964	26,074	20.14	1,295
2015	51,866.44	9,666	12,459	40,445	20.13	2,009
2016	118,885.60	17,947	23,133	98,130	20.14	4,872
2017	35,311.60	3,969	5,116	30,902	20.18	1,531
2018	503,612.28	35,598	45,884	467,800	20.15	23,216
2019	38,682.49	959	1,236	38,220	20.08	1,903
	11,638,830.41	6,099,878	7,862,508	4,009,099		203,607

PORTLAND GENERAL ELECTRIC

ACCOUNT 341 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PORT WESTWARD - CT						
INTERIM SURVIVOR CURVE.. IOWA 70-R3						
PROBABLE RETIREMENT YEAR.. 6-2050						
NET SALVAGE PERCENT.. -3						
2007	40,120,171.70	12,500,442	11,860,862	29,462,915	28.82	1,022,308
2008	54,222.92	15,861	15,049	40,800	28.99	1,407
2009	67,023.72	18,336	17,398	51,637	29.03	1,779
2010	151,779.15	38,458	36,490	119,842	29.11	4,117
2011	220,902.49	51,444	48,812	178,718	29.09	6,144
2012	220,743.71	46,383	44,010	183,356	29.26	6,266
2013	52,152.65	9,777	9,277	44,440	29.21	1,521
2014	254,840.20	41,420	39,301	223,185	29.34	7,607
2015	127,117.30	17,388	16,498	114,432	29.40	3,892
2016	734,162.63	80,458	76,341	679,846	29.39	23,132
2017	37,783.46	3,055	2,899	36,018	29.35	1,227
2018	554,202.18	27,742	26,323	544,506	29.36	18,546
2019	168,184.97	2,910	2,761	170,469	29.18	5,842
	42,763,287.08	12,853,674	12,196,021	31,850,165		1,103,788

PORT WESTWARD II
INTERIM SURVIVOR CURVE.. IOWA 70-R3
PROBABLE RETIREMENT YEAR.. 6-2060
NET SALVAGE PERCENT.. -3

2014	42,275,290.65	5,313,184	4,508,438	39,035,112	39.07	999,107
2016	77,307.71	6,449	5,472	74,155	39.26	1,889
	42,352,598.36	5,319,633	4,513,910	39,109,266		1,000,996

CARTY
INTERIM SURVIVOR CURVE.. IOWA 70-R3
PROBABLE RETIREMENT YEAR.. 6-2061
NET SALVAGE PERCENT.. -4

2016	40,192,880.67	3,325,237	3,127,763	38,672,832	40.15	963,209
2018	438,387.90	16,240	15,276	440,648	40.34	10,923
	40,631,268.57	3,341,477	3,143,039	39,113,480		974,132

PORTLAND GENERAL ELECTRIC

ACCOUNT 341 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
KB PIPELINE						
INTERIM SURVIVOR CURVE.. IOWA 70-R3						
PROBABLE RETIREMENT YEAR.. 6-2035						
NET SALVAGE PERCENT.. -20						
2017	36,850.67	6,200		44,221	15.33	2,885
	36,850.67	6,200		44,221		2,885
	176,384,884.33	52,333,591	58,687,335	124,843,767		3,993,499
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						31.3 2.26

PORTLAND GENERAL ELECTRIC

ACCOUNT 341.01 STRUCTURES AND IMPROVEMENTS - WIND

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BIGLOW CANYON WIND FARM						
INTERIM SURVIVOR CURVE.. IOWA 40-R4						
PROBABLE RETIREMENT YEAR.. 6-2057						
NET SALVAGE PERCENT.. -6						
2007	7,154,227.77	2,502,549	2,957,997	4,625,485	25.38	182,249
2008	27,891.20	9,011	10,651	18,914	26.23	721
2009	9,958,106.97	2,948,177	3,484,726	7,070,867	27.09	261,014
2010	15,318,164.19	4,117,768	4,867,175	11,370,079	27.96	406,655
2011	246,065.58	59,417	70,231	190,599	28.81	6,616
2012	112,855.16	24,224	28,633	90,994	29.54	3,080
2014	65,958.81	10,536	12,453	57,463	31.00	1,854
2015	9,395.18	1,237	1,462	8,497	31.73	268
2016	196,618.99	20,341	24,043	184,373	32.34	5,701
2017	440,535.67	32,921	38,912	428,055	32.96	12,987
2018	1,329,341.50	60,450	71,452	1,337,650	33.47	39,966
	34,859,161.02	9,786,631	11,567,734	25,382,977		921,111
TUCANNON RIVER WIND FARM						
INTERIM SURVIVOR CURVE.. IOWA 40-R4						
PROBABLE RETIREMENT YEAR.. 6-2064						
NET SALVAGE PERCENT.. -5						
2014	18,264,511.90	2,647,295	2,401,002	16,776,735	34.28	489,403
2017	69,011.57	4,586	4,159	68,303	36.85	1,854
2019	525,536.73	7,102	6,441	545,372	38.36	14,217
	18,859,060.20	2,658,983	2,411,603	17,390,410		505,474
	53,718,221.22	12,445,614	13,979,337	42,773,387		1,426,585
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 30.0						2.66

PORTLAND GENERAL ELECTRIC

ACCOUNT 342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BEAVER - CT						
INTERIM SURVIVOR CURVE.. IOWA 50-R3						
PROBABLE RETIREMENT YEAR.. 6-2035						
NET SALVAGE PERCENT.. -7						
1974	12,090,999.21	10,595,705	12,484,289	453,080	10.06	45,038
1977	26,355,509.53	22,532,116	26,548,252	1,652,143	10.69	154,550
1978	51,844.95	43,741	51,537	3,937	11.13	354
1979	640,282.10	535,476	630,920	54,182	11.32	4,786
1980	3,650,289.53	3,023,878	3,562,856	342,954	11.52	29,770
1981	152,310.75	124,870	147,127	15,846	11.75	1,349
1982	32,035.06	25,965	30,593	3,684	12.00	307
1983	259.32	208	245	32	12.28	3
1986	23,305.44	18,044	21,260	3,677	12.80	287
1987	8,650.06	6,618	7,798	1,458	12.95	113
1990	195,301.13	143,647	169,251	39,721	13.42	2,960
1991	113.70	82	97	25	13.70	2
1992	532,004.90	380,370	448,167	121,078	13.65	8,870
1993	167,157.42	117,546	138,497	40,361	13.82	2,920
1994	108,581.23	74,961	88,322	27,860	14.02	1,987
1995	54,543.53	37,036	43,637	14,724	14.11	1,044
1996	29,739.78	19,892	23,438	8,384	14.09	595
1997	24,412.32	15,986	18,835	7,286	14.26	511
1998	19,624.95	12,595	14,840	6,159	14.34	429
2000	1,003,945.33	615,851	725,621	348,601	14.51	24,025
2001	19,014.93	11,367	13,393	6,953	14.61	476
2003	93,853.91	53,184	62,664	37,760	14.65	2,577
2004	1,301.12	712	839	553	14.80	37
2006	387,326.03	197,522	232,728	181,710	14.83	12,253
2007	58,980.04	28,790	33,922	29,187	14.90	1,959
2009	2,185,535.78	962,536	1,134,099	1,204,424	15.01	80,241
2012	345,888.08	122,688	144,556	225,544	15.12	14,917
2013	437,581.09	140,604	165,665	302,546	15.15	19,970
2014	369,808.52	105,334	124,109	271,586	15.16	17,915
2015	1,471,972.70	360,047	424,222	1,150,789	15.19	75,760
2016	5,088,029.67	1,019,153	1,200,807	4,243,384	15.19	279,354
2017	7,399,356.20	1,117,924	1,317,183	6,600,128	15.20	434,219
2019	763,435.65	26,140	30,799	786,077	15.15	51,886
	63,762,993.96	42,470,588	50,040,567	18,185,837		1,271,464

PORTLAND GENERAL ELECTRIC

ACCOUNT 342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
COYOTE SPRINGS - CT						
INTERIM SURVIVOR CURVE.. IOWA 50-R3						
PROBABLE RETIREMENT YEAR.. 6-2040						
NET SALVAGE PERCENT.. -2						
1995	30,925,929.85	18,393,568	22,326,583	9,217,865	17.52	526,134
1996	665,788.51	386,207	468,788	210,316	17.82	11,802
1997	495,369.55	280,833	340,882	164,395	17.98	9,143
1998	45,668.49	25,341	30,760	15,822	18.02	878
1999	476.11	257	312	174	18.26	10
2000	8,204.14	4,308	5,229	3,139	18.38	171
2001	27,919.21	14,225	17,267	11,211	18.54	605
2004	184,663.42	84,949	103,113	85,243	18.87	4,517
2005	344,987.45	152,050	184,562	167,325	19.06	8,779
2006	80,680.28	34,103	41,395	40,899	19.07	2,145
2007	81,022.89	32,545	39,504	43,139	19.24	2,242
2008	481,539.62	183,600	222,858	268,312	19.27	13,924
2009	41,190.57	14,781	17,942	24,073	19.35	1,244
2010	48,593.23	16,247	19,721	29,844	19.48	1,532
2011	1,102,608.63	341,222	414,184	710,477	19.51	36,416
2012	107,269.71	30,286	36,762	72,653	19.60	3,707
2013	762,219.00	193,044	234,322	543,142	19.68	27,599
2014	812,863.54	181,080	219,800	609,321	19.69	30,946
2015	126,650.24	23,951	29,072	100,111	19.77	5,064
2016	388,758.97	59,559	72,294	324,240	19.81	16,367
2017	182,002.45	20,792	25,238	160,405	19.82	8,093
	36,914,405.86	20,472,948	24,850,588	12,802,106		711,318

PORT WESTWARD - CT
INTERIM SURVIVOR CURVE.. IOWA 50-R3
PROBABLE RETIREMENT YEAR.. 6-2050
NET SALVAGE PERCENT.. -3

2007	8,903,620.10	2,945,638	5,238,378	3,932,351	26.41	148,896
2010	148,039.02	39,553	70,339	82,141	27.13	3,028
2011	69,853.85	17,066	30,349	41,600	27.34	1,522
2012	256,928.41	56,764	100,946	163,690	27.47	5,959
2017	481,107.63	40,387	71,822	423,719	28.17	15,041
2019	507,979.60	9,104	16,190	507,029	28.15	18,012
	10,367,528.61	3,108,512	5,528,025	5,150,529		192,458

PORTLAND GENERAL ELECTRIC

ACCOUNT 342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PORT WESTWARD II						
INTERIM SURVIVOR CURVE.. IOWA 50-R3						
PROBABLE RETIREMENT YEAR.. 6-2060						
NET SALVAGE PERCENT.. -3						
2014	3,861,923.62	510,588	554,774	3,423,007	36.67	93,346
2017	1,524,741.29	96,585	104,943	1,465,540	37.54	39,039
2019	2,189,654.35	28,688	31,171	2,224,173	38.02	58,500
	7,576,319.26	635,861	690,888	7,112,721		190,885
CARTY						
INTERIM SURVIVOR CURVE.. IOWA 50-R3						
PROBABLE RETIREMENT YEAR.. 6-2061						
NET SALVAGE PERCENT.. -4						
2016	6,962,679.90	601,670	530,363	6,710,824	37.96	176,787
2017	638,815.02	40,148	35,390	628,978	38.25	16,444
	7,601,494.92	641,818	565,753	7,339,802		193,231
KB PIPELINE						
INTERIM SURVIVOR CURVE.. IOWA 50-R3						
PROBABLE RETIREMENT YEAR.. 6-2035						
NET SALVAGE PERCENT.. -15						
1992	14,839,286.59	11,402,953	13,646,611	3,418,568	13.65	250,445
1993	1,273,165.37	962,233	1,151,563	312,577	13.82	22,618
1994	65,672.87	48,728	58,316	17,208	14.02	1,227
1999	354,392.94	238,948	285,964	121,588	14.47	8,403
2000	606,637.19	399,953	478,648	218,985	14.51	15,092
2001	978,560.98	628,730	752,440	372,905	14.61	25,524
2002	24,338.02	15,231	18,228	9,761	14.66	666
2005	399,374.43	227,068	271,746	187,534	14.83	12,646
2006	53,392.34	29,264	35,022	26,379	14.83	1,779
2007	90,022.50	47,229	56,522	47,004	14.90	3,155
2009	194,867.78	92,239	110,388	113,710	15.01	7,576
2010	114,049.73	50,837	60,840	70,317	15.01	4,685
2011	43,559.91	18,054	21,606	28,488	15.08	1,889
2012	352,167.95	134,255	160,671	244,322	15.12	16,159
2013	218,430.33	75,434	90,276	160,918	15.15	10,622
2015	963,907.83	253,402	303,262	805,232	15.19	53,011
2016	307,979.67	66,302	79,348	274,829	15.19	18,093

PORTLAND GENERAL ELECTRIC

ACCOUNT 342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
KB PIPELINE						
INTERIM SURVIVOR CURVE.. IOWA 50-R3						
PROBABLE RETIREMENT YEAR.. 6-2035						
NET SALVAGE PERCENT.. -15						
2017	77,201.35	12,536	15,003	73,779	15.20	4,854
2018	46,601.23	4,813	5,760	47,831	15.20	3,147
2019	30,506.82	1,123	1,344	33,739	15.15	2,227
	21,034,115.83	14,709,332	17,603,557	6,585,676		463,818
	147,256,858.44	82,039,059	99,279,378	57,176,671		3,023,174
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						18.9 2.05

PORTLAND GENERAL ELECTRIC

ACCOUNT 344 GENERATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BEAVER - CT						
INTERIM SURVIVOR CURVE.. IOWA 45-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2035						
NET SALVAGE PERCENT.. -7						
1974	651,096.85	567,371	674,849	21,825	10.37	2,105
1976	162,769.89	140,167	166,719	7,445	10.55	706
1977	14,434,426.05	12,275,556	14,600,931	843,904	10.97	76,928
1978	8,893.87	7,504	8,925	591	11.13	53
1979	212,644.23	177,837	211,525	16,004	11.32	1,414
1980	328,370.83	273,426	325,221	26,135	11.26	2,321
1981	9,582.17	7,895	9,391	862	11.50	75
1982	143,796.35	117,120	139,306	14,556	11.76	1,238
1986	195,225.57	153,243	182,272	26,619	12.16	2,189
1988	103,343.12	79,063	94,040	16,537	12.56	1,317
1989	719.54	545	648	122	12.60	10
1990	130,552.32	97,672	116,174	23,517	12.69	1,853
1991	8,461.45	6,244	7,427	1,627	12.82	127
1992	46,645.02	33,899	40,321	9,590	12.99	738
1994	641,622.04	453,388	539,274	147,262	13.11	11,233
1995	134,718.14	93,581	111,308	32,840	13.24	2,480
1996	456,525.77	312,238	371,386	117,097	13.26	8,831
1997	49,275.94	32,980	39,227	13,498	13.47	1,002
1999	41,981,667.71	27,073,516	32,202,089	12,718,295	13.51	941,399
2000	1,520,693.78	958,224	1,139,742	487,401	13.61	35,812
2001	1,177,638.30	725,046	862,392	397,681	13.65	29,134
2002	1,647,162.46	986,980	1,173,945	588,519	13.75	42,801
2003	11,681,273.83	6,805,685	8,094,895	4,404,068	13.80	319,135
2004	4,946,555.49	2,797,782	3,327,770	1,965,045	13.82	142,188
2005	330,109.00	180,282	214,433	138,784	13.91	9,977
2006	598,259.67	315,460	375,218	264,920	13.90	19,059
2007	75,000.00	37,918	45,101	35,149	13.96	2,518
2008	3,942,005.85	1,901,450	2,261,644	1,956,302	14.01	139,636
2009	1,171,901.61	537,186	638,946	614,989	14.01	43,896
2010	4,970,356.06	2,147,522	2,554,330	2,763,951	14.03	197,003
2011	255,067.63	102,783	122,253	150,669	14.07	10,709
2012	1,810,488.99	674,154	801,860	1,135,363	14.05	80,809
2013	1,865,128.67	630,438	749,863	1,245,825	14.08	88,482
2014	6,184,838.78	1,863,566	2,216,584	4,401,194	14.03	313,699
2015	2,513,003.93	653,406	777,182	1,911,733	14.02	136,358
2016	3,323,160.78	713,290	848,410	2,707,373	13.95	194,077
2017	4,257,336.00	696,968	828,996	3,726,354	13.84	269,245
2018	1,779,473.34	189,071	224,887	1,679,149	13.61	123,376
2019	5,834,826.96	232,874	276,988	5,966,277	12.90	462,502
	119,584,617.99	65,053,330	77,376,472	50,579,069		3,716,435

PORTLAND GENERAL ELECTRIC

ACCOUNT 344 GENERATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
COYOTE SPRINGS - CT						
INTERIM SURVIVOR CURVE.. IOWA 45-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2040						
NET SALVAGE PERCENT.. -2						
1995	72,322,792.96	44,460,726	51,388,558	22,380,690	16.15	1,385,801
1996	2,123,390.86	1,277,423	1,476,470	689,389	16.34	42,190
1997	258,398.93	151,815	175,471	88,096	16.56	5,320
1998	64,086.56	36,822	42,560	22,809	16.67	1,368
1999	12,720.98	7,129	8,240	4,736	16.81	282
2000	371,327.88	203,088	234,733	144,021	16.87	8,537
2001	904,377.84	481,250	556,238	366,227	16.96	21,594
2002	12,242.68	6,316	7,300	5,187	17.10	303
2003	5,550,073.28	2,773,927	3,206,158	2,454,917	17.17	142,977
2004	227,635.73	109,779	126,885	105,304	17.29	6,090
2005	11,075.55	5,144	5,946	5,352	17.35	308
2007	83,411.99	35,410	40,928	44,153	17.53	2,519
2009	203,648.70	77,646	89,745	117,977	17.59	6,707
2010	54,607.58	19,473	22,507	33,192	17.67	1,878
2011	38,680,345.03	12,810,698	14,806,850	24,647,102	17.68	1,394,067
2012	2,245,046.38	681,946	788,206	1,501,741	17.69	84,892
2013	1,181,840.73	324,394	374,941	830,537	17.65	47,056
2014	50,746.44	12,299	14,215	37,546	17.65	2,127
2015	54,858.33	11,404	13,181	42,775	17.58	2,433
2016	13,120.05	2,235	2,583	10,799	17.46	618
2017	5,441,095.20	700,400	809,536	4,740,381	17.30	274,010
2018	5,016,001.53	416,469	481,363	4,634,959	16.92	273,934
2019	3,753,842.40	117,165	135,422	3,693,498	15.81	233,618
	138,636,687.61	64,722,958	74,808,034	66,601,387		3,938,629

PORT WESTWARD - CT
INTERIM SURVIVOR CURVE.. IOWA 45-R1.5
PROBABLE RETIREMENT YEAR.. 6-2050
NET SALVAGE PERCENT.. -3

2007	178,977,429.77	65,221,881	64,674,379	119,672,374	22.83	5,241,891
2008	23,907.68	8,212	8,143	16,482	22.98	717
2009	202,623.35	65,303	64,755	143,947	23.06	6,242
2010	241,997.74	72,459	71,851	177,407	23.18	7,653
2011	420,029.23	115,858	114,885	317,745	23.24	13,672
2012	492,967.70	123,791	122,752	385,005	23.27	16,545
2013	1,628,264.39	366,281	363,206	1,313,906	23.26	56,488
2014	3,078,625.07	606,926	601,831	2,569,153	23.24	110,549

PORTLAND GENERAL ELECTRIC

ACCOUNT 344 GENERATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PORT WESTWARD - CT						
INTERIM SURVIVOR CURVE.. IOWA 45-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2050						
NET SALVAGE PERCENT.. -3						
2015	4,004,266.13	671,864	666,224	3,458,170	23.12	149,575
2016	9,206,685.91	1,254,586	1,244,054	8,238,832	22.96	358,834
2017	2,165,560.07	221,937	220,074	2,010,453	22.63	88,840
2018	1,215,189.60	79,980	79,309	1,172,337	21.97	53,361
2019	7,252,122.24	180,766	179,249	7,290,437	20.12	362,348
	208,909,668.88	68,989,844	68,410,712	146,766,247		6,466,715
PORT WESTWARD II						
INTERIM SURVIVOR CURVE.. IOWA 45-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2060						
NET SALVAGE PERCENT.. -3						
2014	206,053,280.76	26,058,198	29,773,791	182,461,088	33.15	5,504,105
2015	14,318,229.75	1,511,647	1,727,190	13,020,587	33.45	389,255
	220,371,510.51	27,569,845	31,500,981	195,481,675		5,893,360
CARTY						
INTERIM SURVIVOR CURVE.. IOWA 45-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2061						
NET SALVAGE PERCENT.. -4						
2016	388,579,334.90	32,313,636	37,569,520	366,552,988	34.29	10,689,793
2017	1,110,439.04	66,993	77,890	1,076,967	34.59	31,135
2018	317,366.19	11,773	13,688	316,373	34.87	9,073
2019	2,100,277.09	26,408	30,703	2,153,585	35.15	61,268
	392,107,417.22	32,418,810	37,691,801	370,099,913		10,791,269
	1,079,609,902.21	258,754,787	289,788,000	829,528,291		30,806,408
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						26.9 2.85

PORTLAND GENERAL ELECTRIC

ACCOUNT 344.01 GENERATORS - WIND

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BIGLOW CANYON WIND FARM						
INTERIM SURVIVOR CURVE.. IOWA 35-R3						
PROBABLE RETIREMENT YEAR.. 6-2057						
NET SALVAGE PERCENT.. -6						
2007	217,538,854.05	87,624,650	100,873,066	129,718,120	20.39	6,361,850
2009	295,988,819.48	101,779,899	117,168,519	196,579,630	21.86	8,992,664
2010	345,386,337.70	108,514,861	124,921,774	241,187,744	22.55	10,695,687
2013	102,316.03	22,559	25,970	82,485	24.75	3,333
2014	256,491.38	48,286	55,587	216,294	25.46	8,495
2016	1,449,947.39	177,517	204,357	1,332,588	26.80	49,723
2017	3,523,554.42	312,990	360,313	3,374,655	27.35	123,388
2018	5,721,567.86	309,308	356,074	5,708,788	27.91	204,543
2019	5,029,138.19	93,291	107,396	5,223,490	28.07	186,088
	874,997,026.50	298,883,361	344,073,054	583,423,794		26,625,771
TUCANNON RIVER WIND FARM						
INTERIM SURVIVOR CURVE.. IOWA 35-R3						
PROBABLE RETIREMENT YEAR.. 6-2064						
NET SALVAGE PERCENT.. -5						
2014	442,672,542.81	71,231,546	76,508,497	388,297,673	29.56	13,135,916
2017	1,740,630.22	128,960	138,514	1,689,148	32.27	52,344
2018	633,306.36	28,235	30,327	634,645	33.15	19,145
2019	451,162.33	6,732	7,231	466,490	34.00	13,720
	445,497,641.72	71,395,473	76,684,568	391,087,956		13,221,125
	1,320,494,668.22	370,278,834	420,757,622	974,511,750		39,846,896
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						24.5 3.02

PORTLAND GENERAL ELECTRIC

ACCOUNT 344.02 GENERATORS - SOLAR

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 20-L2.5						
NET SALVAGE PERCENT.. -2						
2015	650,157.54	173,682	50,676-	713,837	12.68	56,296
2016	3,051,898.90	640,642	186,924-	3,299,861	13.51	244,253
2018	24,315.37	2,222	648-	25,450	15.25	1,669
2019	701,064.51	21,453	6,260-	721,346	16.19	44,555
	4,427,436.32	837,999	244,508-	4,760,493		346,773
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						13.7 7.83

PORTLAND GENERAL ELECTRIC

ACCOUNT 345 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
DISPATCH GENERATION						
SURVIVOR CURVE.. IOWA 50-R2.5						
NET SALVAGE PERCENT.. -5						
2000	96,261.94	41,582	49,238	51,837	27.90	1,858
2002	652,204.46	256,463	303,681	381,134	29.23	13,039
2004	265,057.71	93,624	110,861	167,449	30.58	5,476
2005	1,248,761.61	416,437	493,108	818,092	31.16	26,255
2006	430,640.47	134,295	159,020	293,152	31.95	9,175
2007	1,144,549.97	333,493	394,893	806,884	32.55	24,789
2008	318,438.61	86,131	101,989	232,372	33.14	7,012
2010	570,382.11	129,123	152,896	446,005	34.56	12,905
2011	2.24			2	35.17	
2012	2,507,026.44	458,034	542,364	2,090,014	35.60	58,708
2013	1,716,704.75	274,166	324,643	1,477,897	36.24	40,781
2014	1,658,020.37	225,972	267,576	1,473,345	36.87	39,961
2015	416,288.28	47,032	55,691	381,412	37.34	10,215
2016	1,310,449.86	116,958	138,491	1,237,481	37.65	32,868
2017	775,164.59	50,300	59,561	754,362	37.98	19,862
2018	587,234.73	23,492	27,817	588,779	37.87	15,547
2019	299,728.54	4,217	4,993	309,722	36.68	8,444
	13,996,916.68	2,691,319	3,186,823	11,509,940		326,895

BEAVER - CT
INTERIM SURVIVOR CURVE.. IOWA 50-R2.5
PROBABLE RETIREMENT YEAR.. 6-2035
NET SALVAGE PERCENT.. -7

1974	3,756,083.23	3,273,081	3,824,192	194,817	10.37	18,787
1977	5,583,047.51	4,722,337	5,517,469	456,392	11.26	40,532
1978	2,261.53	1,898	2,218	202	11.41	18
1979	15,409.91	12,822	14,981	1,508	11.58	130
1980	184,154.82	151,765	177,319	19,727	11.78	1,675
1981	76,706.44	62,566	73,101	8,975	12.01	747
1982	1,566.38	1,263	1,476	200	12.25	16
1983	8,585.02	6,873	8,030	1,156	12.28	94
1986	96,472.69	74,694	87,271	15,955	12.80	1,246
1987	14,645.49	11,205	13,092	2,579	12.95	199
1988	19,731.92	14,897	17,405	3,708	13.14	282
1989	42,236.30	31,427	36,719	8,474	13.36	634
1990	64,540.35	47,471	55,464	13,594	13.42	1,013
1991	102,862.38	74,656	87,226	22,836	13.52	1,689
1992	203.68	146	171	47	13.65	3
1993	6.00	4	5	2	13.66	

PORTLAND GENERAL ELECTRIC

ACCOUNT 345 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BEAVER - CT						
INTERIM SURVIVOR CURVE.. IOWA 50-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2035						
NET SALVAGE PERCENT.. -7						
1994	132,487.00	91,819	107,279	34,482	13.87	2,486
1995	7,808.13	5,322	6,218	2,137	13.96	153
1997	119,757.76	78,704	91,956	36,185	14.13	2,561
1998	6,462.28	4,163	4,864	2,051	14.21	144
2000	189,035.77	116,749	136,407	65,861	14.28	4,612
2003	101,935.61	58,135	67,924	41,148	14.46	2,846
2004	31,346.01	17,313	20,228	13,312	14.53	916
2007	1,426,297.87	702,024	820,229	705,910	14.67	48,119
2008	41,741.16	19,571	22,866	21,797	14.75	1,478
2009	247,270.97	110,012	128,535	136,044	14.75	9,223
2010	52,186.48	21,856	25,536	30,303	14.77	2,052
2011	17,898.26	6,983	8,159	10,992	14.81	742
2013	115,611.71	37,631	43,967	79,737	14.87	5,362
2014	108,572.07	31,366	36,647	79,525	14.87	5,348
2015	11,383,633.25	2,828,309	3,304,531	8,875,957	14.88	596,502
2016	1,423,390.28	289,984	338,811	1,184,217	14.88	79,584
2017	1,457,296.40	224,540	262,347	1,296,960	14.86	87,279
	26,831,244.66	13,131,586	15,342,640	13,366,792		916,472

COYOTE SPRINGS - CT
INTERIM SURVIVOR CURVE.. IOWA 50-R2.5
PROBABLE RETIREMENT YEAR.. 6-2040
NET SALVAGE PERCENT.. -2

1995	10,626,282.29	6,347,206	7,961,002	2,877,806	17.34	165,963
1996	227,201.39	132,883	166,669	65,077	17.48	3,723
2003	4,293.08	2,066	2,591	1,788	18.47	97
2008	180,167.60	69,539	87,219	96,551	18.89	5,111
2009	45,566.53	16,593	20,812	25,666	18.91	1,357
2010	452,599.88	153,915	193,048	268,604	18.99	14,144
2012	8,029.63	2,310	2,897	5,293	19.10	277
2014	468,386.81	106,444	133,508	344,247	19.19	17,939
2015	2,451.50	475	596	1,905	19.20	99
2016	17,117.70	2,689	3,373	14,087	19.23	733
2018	9,272.59	689	864	8,594	19.08	450
	12,041,369.00	6,834,809	8,572,579	3,709,617		209,893

PORTLAND GENERAL ELECTRIC

ACCOUNT 345 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PORT WESTWARD - CT						
INTERIM SURVIVOR CURVE.. IOWA 50-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2050						
NET SALVAGE PERCENT.. -3						
2007	8,172,596.53	2,767,764	3,315,165	5,102,609	25.52	199,945
2009	118,688.28	35,305	42,288	79,961	25.86	3,092
2010	617,790.07	169,898	203,500	432,824	26.09	16,590
2014	40,329.00	7,103	8,508	33,031	26.66	1,239
2019	348,941.59	6,829	8,180	351,230	25.75	13,640
	9,298,345.47	2,986,899	3,577,640	5,999,656		234,506
PORT WESTWARD II						
INTERIM SURVIVOR CURVE.. IOWA 50-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2060						
NET SALVAGE PERCENT.. -3						
2014	16,689,910.72	2,177,019	1,909,063	15,281,545	35.93	425,314
2016	81,732.07	7,040	6,173	78,011	36.49	2,138
2018	396,248.38	15,293	13,411	394,725	36.99	10,671
	17,167,891.17	2,199,352	1,928,647	15,754,281		438,123
	79,335,766.98	27,843,965	32,608,329	50,340,286		2,125,889
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						23.7 2.68

PORTLAND GENERAL ELECTRIC

ACCOUNT 345.01 ACCESSORY ELECTRIC EQUIPMENT - WIND

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BIGLOW CANYON WIND FARM						
INTERIM SURVIVOR CURVE.. IOWA 30-S2.5						
PROBABLE RETIREMENT YEAR.. 6-2057						
NET SALVAGE PERCENT.. -6						
2007	2,046,992.64	968,170	964,852	1,204,960	15.51	77,689
2009	6,259,439.29	2,514,667	2,506,049	4,128,956	17.20	240,056
2010	15,642,931.76	5,717,304	5,697,711	10,883,797	18.05	602,980
2011	22,853.73	7,515	7,489	16,736	18.90	886
2012	985,831.64	286,847	285,864	759,118	19.82	38,301
2014	480,742.52	103,140	102,787	406,801	21.67	18,773
2015	57,705.43	10,154	10,119	51,049	22.60	2,259
2016	1,229,264.98	168,741	168,163	1,134,858	23.53	48,230
2017	543,135.83	53,254	53,071	522,652	24.53	21,307
	27,268,897.82	9,829,792	9,796,105	19,108,927		1,050,481

TUCANNON RIVER WIND FARM						
INTERIM SURVIVOR CURVE.. IOWA 30-S2.5						
PROBABLE RETIREMENT YEAR.. 6-2064						
NET SALVAGE PERCENT.. -5						
2014	14,069,931.10	2,704,424	2,283,693	12,489,734	24.50	509,785
2017	462,370.02	40,524	34,220	451,269	27.45	16,440
	14,532,301.12	2,744,948	2,317,913	12,941,003		526,225
	41,801,198.94	12,574,740	12,114,018	32,049,930		1,576,706
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						20.3 3.77

PORTLAND GENERAL ELECTRIC

ACCOUNT 346 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BEAVER - CT						
INTERIM SURVIVOR CURVE.. IOWA 60-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2035						
NET SALVAGE PERCENT.. -7						
1929	127.72	130	137			
1937	43.00	43	46			
1938	42.00	41	45			
1939	67.75	67	72			
1942	118.32	116	127			
1946	65.64	63	70			
1947	89.75	86	96			
1948	81.12	78	87			
1951	80.62	76	86			
1953	77.22	73	83			
1954	86.08	81	92			
1956	543.65	506	582			
1959	689.90	630	738			
1961	106.98	97	114			
1963	119.97	107	128			
1969	123.36	107	132			
1971	347.91	296	366	7	12.48	1
1973	12,627.39	10,617	13,117	395	12.67	31
1974	772,194.31	642,821	794,171	32,076	12.98	2,471
1975	368.20	305	377	17	12.97	1
1976	203.84	168	208	11	12.99	1
1977	1,014,337.08	830,286	1,025,775	59,566	13.06	4,561
1978	73,088.94	59,068	72,975	5,230	13.45	389
1979	91,985.34	74,143	91,600	6,825	13.26	515
1980	57,760.74	46,143	57,007	4,797	13.41	358
1981	631,777.18	499,700	617,353	58,649	13.58	4,319
1982	198,108.02	154,997	191,491	20,485	13.78	1,487
1983	9,478.67	7,367	9,102	1,041	13.75	76
1984	9,895.17	7,630	9,426	1,161	13.76	84
1986	5,475.60	4,122	5,093	766	14.12	54
1988	1,802.98	1,331	1,644	285	14.16	20
1990	57,630.41	41,476	51,241	10,423	14.36	726
1991	44,651.20	31,724	39,193	8,583	14.42	595
1992	214,085.01	150,545	185,990	43,081	14.34	3,004
1993	72,936.06	50,462	62,343	15,698	14.48	1,084
1994	61,140.59	41,706	51,526	13,895	14.50	958
1995	66,575.88	44,679	55,199	16,038	14.56	1,102
2000	367.44	224	277	116	14.75	8
2008	72,961.00	33,936	41,926	36,142	14.96	2,416
2010	16,672.74	6,915	8,543	9,297	15.01	619
2012	780,579.24	278,128	343,612	491,607	15.02	32,730

PORTLAND GENERAL ELECTRIC

ACCOUNT 346 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BEAVER - CT						
INTERIM SURVIVOR CURVE.. IOWA 60-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2035						
NET SALVAGE PERCENT.. -7						
2014	6,434.31	1,844	2,278	4,607	15.03	307
2015	81,542.12	20,102	24,835	62,415	15.03	4,153
2016	71,316.35	14,422	17,818	58,491	15.02	3,894
2019	100,210.74	3,517	4,345	102,880	14.74	6,980
	4,529,017.54	3,060,975	3,781,466	1,064,583		72,944

COYOTE SPRINGS - CT						
INTERIM SURVIVOR CURVE.. IOWA 60-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2040						
NET SALVAGE PERCENT.. -2						
1995	1,316,940.99	763,520	936,409	406,871	18.60	21,875
1996	140,669.11	79,920	98,017	45,466	18.69	2,433
1997	20,989.53	11,657	14,297	7,113	18.82	378
1999	24,997.91	13,277	16,283	9,214	18.87	488
2000	19,615.24	10,144	12,441	7,567	18.96	399
2003	335,408.35	158,058	193,848	148,268	19.21	7,718
2004	11,499.12	5,236	6,422	5,307	19.22	276
2006	49,030.47	20,595	25,258	24,753	19.29	1,283
2008	16,213.69	6,162	7,557	8,981	19.36	464
2009	52,366.14	18,732	22,974	30,440	19.44	1,566
2013	472,620.27	120,325	147,571	334,502	19.54	17,119
2014	163,169.26	36,515	44,783	121,649	19.56	6,219
2016	55,464.40	8,594	10,540	46,034	19.54	2,356
2017	437,007.92	50,726	62,212	383,536	19.48	19,689
2018	39,027.54	2,858	3,505	36,303	19.38	1,873
2019	39,595.83	1,034	1,268	39,120	19.03	2,056
	3,194,615.77	1,307,353	1,603,386	1,655,122		86,192

PORT WESTWARD - CT						
INTERIM SURVIVOR CURVE.. IOWA 60-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2050						
NET SALVAGE PERCENT.. -3						
2007	2,618,380.59	849,534	870,402	1,826,530	27.18	67,201
2009	105,324.92	30,072	30,811	77,674	27.38	2,837
2010	90,531.15	23,918	24,506	68,742	27.54	2,496

PORTLAND GENERAL ELECTRIC

ACCOUNT 346 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PORT WESTWARD - CT						
INTERIM SURVIVOR CURVE.. IOWA 60-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2050						
NET SALVAGE PERCENT.. -3						
2012	62,983.74	13,870	14,211	50,663	27.59	1,836
2014	300,867.01	51,318	52,579	257,314	27.72	9,283
2018	47,723.10	2,546	2,609	46,546	27.48	1,694
	3,225,810.51	971,258	995,116	2,327,469		85,347
PORT WESTWARD II						
INTERIM SURVIVOR CURVE.. IOWA 60-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2060						
NET SALVAGE PERCENT.. -3						
2014	3,200,074.57	404,791	383,087	2,912,990	37.57	77,535
	3,200,074.57	404,791	383,087	2,912,990		77,535
CARTY						
INTERIM SURVIVOR CURVE.. IOWA 60-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2061						
NET SALVAGE PERCENT.. -4						
2016	25,405,443.59	2,105,542	2,203,232	24,218,429	38.69	625,961
2017	72,262.25	4,372	4,575	70,578	38.85	1,817
2018	18,357.41	680	712	18,380	39.00	471
2019	2,198,880.74	28,265	29,576	2,257,260	39.14	57,671
	27,694,943.99	2,138,859	2,238,095	26,564,647		685,920
KB PIPELINE						
INTERIM SURVIVOR CURVE.. IOWA 60-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2035						
NET SALVAGE PERCENT.. -5						
1992	72,960.54	50,347	66,705	9,903	14.34	691
2012	5,881.25	2,056	2,724	3,451	15.02	230
2013	2,084.49	660	874	1,314	15.05	87
2014	13.50	4	5	9	15.03	1
2015	854.59	207	274	623	15.03	41
2016	9,609.92	1,907	2,527	7,564	15.02	504

PORTLAND GENERAL ELECTRIC

ACCOUNT 346 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
KB PIPELINE						
INTERIM SURVIVOR CURVE.. IOWA 60-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2035						
NET SALVAGE PERCENT.. -5						
2017	544.89	82	109	463	15.01	31
2018	2,084.67	200	265	1,924	14.95	129
2019	32,104.36	1,106	1,465	32,244	14.74	2,188
	126,138.21	56,569	74,949	57,496		3,902
	41,970,600.59	7,939,805	9,076,099	34,582,307		1,011,840
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					34.2	2.41

PORTLAND GENERAL ELECTRIC

ACCOUNT 346.01 MISCELLANEOUS POWER PLANT EQUIPMENT - WIND

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BIGLOW CANYON WIND FARM						
INTERIM SURVIVOR CURVE.. IOWA 45-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2057						
NET SALVAGE PERCENT.. -6						
1992	25,248.27	15,897	19,642	7,121	18.80	379
1993	5,313.90	3,269	4,039	1,594	19.16	83
2007	312,682.35	105,664	130,555	200,889	26.71	7,521
2009	197,648.16	57,866	71,497	138,010	27.52	5,015
2011	39,233.13	9,615	11,880	29,707	28.26	1,051
2012	269,753.50	59,418	73,415	212,524	28.60	7,431
2013	346,656.50	67,612	83,539	283,917	28.83	9,848
2014	84,962.73	14,320	17,693	72,367	29.10	2,487
2015	46,949.45	6,609	8,166	41,601	29.40	1,415
2019	246,941.09	4,502	5,563	256,195	28.49	8,992
	1,575,389.08	344,772	425,988	1,243,924		44,222
TUCANNON RIVER WIND FARM						
INTERIM SURVIVOR CURVE.. IOWA 45-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2064						
NET SALVAGE PERCENT.. -5						
2014	534,993.90	69,948	72,067	489,677	36.35	13,471
	534,993.90	69,948	72,067	489,677		13,471
	2,110,382.98	414,720	498,055	1,733,601		57,693
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						30.0 2.73

PORTLAND GENERAL ELECTRIC

ACCOUNT 352 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R2.5						
NET SALVAGE PERCENT.. -20						
1913	3,100.89	3,527	3,721			
1914	33.98	39	41			
1918	643.73	721	772			
1920	7.36	8	9			
1922	117.22	130	141			
1923	197.14	219	237			
1925	7.91	9	9			
1928	504.05	553	603	2	8.50	
1930	5,230.72	5,674	6,188	89	9.50	9
1931	71.28	77	84	2	9.54	
1937	1,811.25	1,919	2,093	80	10.95	7
1940	398.32	414	452	26	12.24	2
1941	113.46	118	129	7	12.41	1
1944	781.80	800	872	66	12.99	5
1946	83.17	84	92	8	14.22	1
1947	94.39	94	103	10	14.45	1
1949	8,984.37	8,892	9,698	1,083	14.97	72
1950	9.15	9	10	1	15.25	
1951	1,586.11	1,538	1,677	226	16.25	14
1952	24.33	23	25	4	16.54	
1953	33,218.63	31,810	34,692	5,170	16.83	307
1954	2,514.40	2,391	2,608	409	17.14	24
1955	1,752.86	1,655	1,805	298	17.47	17
1957	37,077.22	34,206	37,305	7,188	18.80	382
1958	153,890.70	140,828	153,586	31,083	19.15	1,623
1959	176,545.03	160,204	174,717	37,137	19.50	1,904
1960	34,336.00	30,890	33,688	7,515	19.87	378
1961	73,669.41	65,684	71,634	16,769	20.24	829
1962	186,552.11	163,464	178,273	45,590	21.24	2,146
1963	120,059.43	104,192	113,631	30,440	21.62	1,408
1964	28,142.11	24,180	26,371	7,400	22.02	336
1965	14,004.16	11,906	12,985	3,820	22.42	170
1966	750,301.30	626,201	682,930	217,432	23.42	9,284
1967	527,792.85	435,619	475,083	158,268	23.83	6,642
1968	393,477.17	320,983	350,062	122,111	24.26	5,033
1969	35,715.12	28,784	31,392	11,466	24.69	464
1970	61,399.83	48,872	53,299	20,381	25.13	811
1971	70,870.36	55,270	60,277	24,767	26.13	948
1972	115,576.28	88,929	96,985	41,707	26.58	1,569
1973	684,489.54	519,445	566,503	254,884	27.03	9,430
1974	164,692.67	123,203	134,364	63,267	27.49	2,301
1975	148,087.37	108,329	118,143	59,562	28.50	2,090
1976	49,138.22	35,397	38,604	20,362	28.96	703

PORTLAND GENERAL ELECTRIC

ACCOUNT 352 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R2.5						
NET SALVAGE PERCENT.. -20						
1977	168,933.12	119,767	130,617	72,103	29.44	2,449
1978	124,820.04	87,025	94,909	54,875	29.93	1,833
1979	16,858.20	11,470	12,509	7,721	30.93	250
1980	13,044.64	8,719	9,509	6,145	31.42	196
1981	26,403.35	17,322	18,891	12,793	31.92	401
1982	381,444.38	245,437	267,672	190,061	32.43	5,861
1984	697,685.57	427,988	466,760	370,463	33.94	10,915
1985	18,765.03	11,264	12,284	10,234	34.47	297
1986	164,074.64	96,299	105,023	91,867	34.99	2,626
1987	70,447.05	40,113	43,747	40,789	35.99	1,133
1988	252,529.40	140,305	153,016	150,019	36.53	4,107
1989	10,758.82	5,828	6,356	6,555	37.07	177
1990	96,020.17	50,653	55,242	59,982	37.61	1,595
1991	179,921.34	92,300	100,662	115,244	38.17	3,019
1992	741,969.52	367,275	400,547	489,816	39.17	12,505
1993	208,520.64	100,140	109,212	141,013	39.72	3,550
1994	139,814.13	65,030	70,921	96,856	40.29	2,404
1995	1,504,351.79	676,597	737,892	1,067,330	40.86	26,122
1996	1,805,658.91	784,162	855,201	1,311,590	41.44	31,650
1997	185,805.39	77,258	84,257	138,709	42.44	3,268
1998	19,878.85	7,948	8,668	15,187	43.02	353
1999	1,216,829.42	466,970	509,274	950,921	43.60	21,810
2000	48,822.06	17,939	19,564	39,022	44.19	883
2001	505,093.98	177,167	193,217	412,896	44.79	9,218
2002	46,329.94	15,467	16,868	38,728	45.40	853
2003	22,413.33	7,058	7,697	19,199	46.39	414
2004	305,255.63	90,844	99,074	267,233	47.00	5,686
2005	461,181.57	129,168	140,870	412,548	47.61	8,665
2006	1,549,953.39	406,770	443,620	1,416,324	48.23	29,366
2007	1,723,873.44	421,590	459,783	1,608,865	48.85	32,935
2008	275,608.96	62,376	68,027	262,704	49.48	5,309
2009	348,994.27	72,535	79,106	339,687	50.11	6,779
2010	488,429.94	92,958	101,379	484,737	50.38	9,622
2011	156,891.99	26,885	29,321	158,949	51.02	3,115
2012	1,869,630.63	284,483	310,255	1,933,302	51.67	37,416
2013	519,892.66	69,374	75,659	548,212	51.98	10,547
2014	2,082,601.33	236,417	257,834	2,241,288	52.64	42,578
2015	211,729.26	19,894	21,696	232,379	52.97	4,387
2016	2,987,173.79	222,246	242,380	3,342,229	52.99	63,073

PORTLAND GENERAL ELECTRIC

ACCOUNT 352 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R2.5						
NET SALVAGE PERCENT.. -20						
2017	2,751,971.12	148,606	162,069	3,140,296	53.06	59,184
2018	530,113.67	17,557	19,147	616,989	52.85	11,674
2019	1,456,434.53	17,128	18,680	1,729,041	50.78	34,050
	30,274,033.29	9,623,622	10,495,308	25,833,532		561,186
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						46.0 1.85

PORTLAND GENERAL ELECTRIC

ACCOUNT 353 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 59-R2						
NET SALVAGE PERCENT.. -20						
1913	10,102.89	12,007	12,123			
1917	16.00	19	19			
1920	377.32	442	453			
1922	3,219.26	3,729	3,863			
1923	14,604.01	16,911	17,525			
1924	14,789.68	17,119	17,748			
1925	56,397.31	65,234	67,677			
1926	962.26	1,101	1,155			
1927	203.09	232	244			
1929	39.17	45	47			
1930	842.25	950	1,011			
1931	22,499.89	25,329	27,000			
1933	213.50	239	256	1	6.09	
1937	2,412.06	2,651	2,835	60	7.59	8
1938	342.42	375	401	10	7.79	1
1939	3,247.07	3,544	3,790	107	8.00	13
1940	94.73	103	110	4	8.22	
1946	59.06	63	67	4	9.83	
1947	70.95	75	80	5	10.15	
1949	9,438.78	9,822	10,503	823	10.80	76
1951	57,052.17	58,618	62,685	5,778	11.50	502
1952	37,317.26	38,086	40,728	4,053	11.87	341
1953	84,586.42	85,730	91,677	9,826	12.24	803
1954	21,359.55	21,489	22,980	2,652	12.62	210
1955	34,548.69	34,493	36,886	4,573	13.02	351
1956	9,662.57	9,645	10,314	1,281	12.84	100
1957	774,476.90	766,732	819,923	109,450	13.26	8,254
1958	485,836.09	476,897	509,981	73,022	13.68	5,338
1959	275,833.59	268,342	286,958	44,043	14.13	3,117
1960	125,003.19	120,483	128,841	21,163	14.58	1,452
1961	1,182,211.44	1,128,681	1,206,981	211,673	15.03	14,083
1962	1,081,420.71	1,022,332	1,093,254	204,451	15.49	13,199
1963	1,038,100.60	971,288	1,038,669	207,051	15.96	12,973
1964	328,031.34	303,652	324,717	68,920	16.45	4,190
1965	71,202.84	65,193	69,716	15,728	16.93	929
1966	2,228,143.74	2,017,094	2,157,026	516,746	17.42	29,664
1967	1,127,183.20	1,015,547	1,085,999	266,621	17.43	15,297
1968	2,678,992.79	2,384,089	2,549,481	665,311	17.94	37,085
1969	733,560.20	644,535	689,248	191,024	18.47	10,342
1970	214,180.56	185,746	198,632	58,385	18.99	3,075
1971	341,945.31	292,568	312,864	97,470	19.52	4,993
1972	495,231.23	417,777	446,759	147,518	20.07	7,350

PORTLAND GENERAL ELECTRIC

ACCOUNT 353 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 59-R2						
NET SALVAGE PERCENT.. -20						
1973	1,319,492.61	1,096,973	1,173,073	410,318	20.62	19,899
1974	4,195,959.60	3,459,149	3,699,121	1,336,031	20.73	64,449
1975	2,389,485.91	1,939,498	2,074,047	793,336	21.29	37,263
1976	1,627,649.62	1,300,036	1,390,223	562,956	21.86	25,753
1977	1,378,304.09	1,082,520	1,157,618	496,347	22.44	22,119
1978	4,446,019.67	3,431,616	3,669,678	1,665,546	23.02	72,352
1979	214,358.19	162,518	173,792	83,437	23.60	3,535
1980	809,236.76	602,266	644,047	327,037	24.19	13,520
1981	293,127.22	215,343	230,282	121,471	24.39	4,980
1982	1,134,412.61	816,777	873,439	487,856	25.00	19,514
1983	87,711.17	61,847	66,138	39,116	25.61	1,527
1984	13,255,293.11	9,147,743	9,782,350	6,124,002	26.23	233,473
1985	72,266.07	48,771	52,154	34,565	26.85	1,287
1986	2,292,903.19	1,521,020	1,626,538	1,124,946	27.10	41,511
1987	150,445.96	97,399	104,156	76,379	27.74	2,753
1988	3,017,495.32	1,904,643	2,036,774	1,584,220	28.38	55,822
1989	3,093,494.94	1,902,128	2,034,084	1,678,109	29.02	57,826
1990	2,858,003.12	1,719,946	1,839,264	1,590,340	29.32	54,241
1991	4,326,086.59	2,530,242	2,705,773	2,485,531	29.98	82,906
1992	10,556,944.23	5,992,122	6,407,814	6,260,519	30.64	204,325
1993	2,310,554.14	1,278,476	1,367,168	1,405,497	30.97	45,383
1994	2,566,560.16	1,374,239	1,469,574	1,610,298	31.65	50,878
1995	22,511,485.33	11,648,343	12,456,424	14,557,358	32.32	450,413
1996	13,104,700.20	6,578,035	7,034,373	8,691,267	32.68	265,951
1997	3,955,976.32	1,912,161	2,044,813	2,702,358	33.36	81,006
1998	2,509,899.74	1,165,597	1,246,458	1,765,422	34.06	51,833
1999	7,374,694.02	3,301,798	3,530,854	5,318,779	34.45	154,391
2000	5,814,712.48	2,489,627	2,662,340	4,315,315	35.15	122,769
2001	14,681,054.27	6,028,628	6,446,852	11,170,413	35.56	314,129
2002	3,292,962.70	1,292,949	1,382,645	2,568,910	35.98	71,398
2003	2,327,914.47	866,543	926,658	1,866,840	36.69	50,881
2004	6,288,415.89	2,222,326	2,376,496	5,169,603	37.13	139,230
2005	1,663,721.82	555,816	594,375	1,402,092	37.58	37,310
2006	4,333,716.39	1,355,240	1,449,257	3,751,203	38.31	97,917
2007	35,621,454.09	10,421,413	11,144,378	31,601,367	38.78	814,888
2008	16,413,792.04	4,463,238	4,772,867	14,923,684	39.26	380,124
2009	12,386,027.15	3,106,416	3,321,918	11,541,315	39.75	290,348
2010	11,083,674.95	2,552,349	2,729,413	10,570,997	40.00	264,275
2011	22,355,183.29	4,651,667	4,974,367	21,851,853	40.52	539,286
2012	25,686,555.27	4,783,864	5,115,735	25,708,131	40.81	629,947
2013	9,461,100.44	1,541,781	1,648,739	9,704,581	41.35	234,694
2014	43,812,287.31	6,161,760	6,589,220	45,985,525	41.45	1,109,422

PORTLAND GENERAL ELECTRIC

ACCOUNT 353 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 59-R2						
NET SALVAGE PERCENT.. -20						
2015	19,971,530.05	2,339,066	2,501,334	21,464,502	41.59	516,098
2016	57,065,878.19	5,300,279	5,667,976	62,811,078	41.75	1,504,457
2017	32,581,773.17	2,220,774	2,374,836	36,723,292	41.55	883,834
2018	29,540,299.12	1,254,872	1,341,926	34,106,433	40.87	834,510
2019	12,006,965.37	185,868	198,762	14,209,596	38.26	371,396
	491,807,390.44	142,574,689	152,461,350	437,707,519		11,499,569
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						38.1 2.34

PORTLAND GENERAL ELECTRIC

ACCOUNT 354 TOWERS AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-S3						
NET SALVAGE PERCENT.. -10						
1925	125,625.64	129,289	116,522	21,666	6.51	3,328
1928	35.20	36	32	7	7.50	1
1949	462.99	431	388	121	12.83	9
1950	23.97	22	20	6	13.14	
1952	2,855.84	2,608	2,350	791	13.80	57
1953	1,723.89	1,564	1,410	486	14.15	34
1956	12,919.77	11,460	10,328	3,884	15.24	255
1957	3,389.55	2,983	2,688	1,041	15.62	67
1963	1,510,658.76	1,258,092	1,133,857	527,868	18.13	29,116
1964	3,585,102.91	2,954,555	2,662,797	1,280,816	18.58	68,935
1965	12,953.06	10,561	9,518	4,730	19.03	249
1967	8,191,191.36	6,527,970	5,883,342	3,126,968	19.96	156,662
1974	4,300,513.14	3,099,466	2,793,398	1,937,166	23.94	80,918
1977	41,956.23	28,637	25,809	20,343	25.99	783
1980	4,990,484.75	3,209,181	2,892,279	2,597,254	28.07	92,528
1984	18,472,787.85	10,820,435	9,751,931	10,568,136	31.17	339,048
1985	271.95	155	140	159	32.17	5
1986	2,679,489.81	1,481,088	1,334,833	1,612,606	33.17	48,616
1987	94,829.91	51,197	46,141	58,172	33.72	1,725
1988	718,077.72	375,670	338,573	451,312	34.73	12,995
1990	684,995.11	337,867	304,503	448,992	36.29	12,372
1993	3,377.00	1,496	1,348	2,367	39.29	60
1994	62,376.69	26,595	23,969	44,645	40.29	1,108
1995	1,819,485.09	750,137	676,062	1,325,372	40.86	32,437
1996	3,097.22	1,225	1,104	2,303	41.86	55
1997	9,945.00	3,765	3,393	7,546	42.86	176
2003	5,696.73	1,582	1,426	4,840	48.86	99
2005	27,704.72	6,759	6,092	24,383	50.86	479
2006	3,796.64	863	778	3,398	51.86	66
2007	1,302,002.42	273,837	246,796	1,185,407	52.86	22,425
2008	23,923.88	4,632	4,174	22,142	53.86	411
2009	19,619.59	3,466	3,124	18,458	54.86	336
2010	14,395.20	2,302	2,075	13,760	55.86	246
2012	2,243.83	283	255	2,213	57.86	38
2013	301.70	33	30	302	58.86	5
2015	21,332.44	1,614	1,454	22,012	60.86	362
2018	64,724.58	1,638	1,476	69,721	63.86	1,092
2019	9,955.00	83	75	10,876	64.86	168
	48,824,327.14	31,383,577	28,284,490	25,422,270		907,266

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 28.0 1.86

PORTLAND GENERAL ELECTRIC

ACCOUNT 355 POLES AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 52-S0						
NET SALVAGE PERCENT.. -50						
1911	3,726.26	5,589	5,589			
1912	1,854.98	2,782	2,782			
1913	934.73	1,402	1,402			
1914	400.57	601	601			
1920	998.79	1,476	1,498			
1925	1,629.54	2,356	2,444			
1927	439.71	628	660			
1928	553.19	790	830			
1938	313.23	429	470			
1939	74.98	101	112			
1940	56.02	75	84			
1941	193.00	259	290			
1942	145.11	194	218			
1943	1,685.68	2,244	2,529			
1944	1,895.57	2,512	2,843			
1945	282.50	373	424			
1946	2,419.65	3,148	3,629			
1947	3,586.92	4,642	5,380			
1948	9,067.01	11,669	13,601			
1949	24,258.67	31,039	36,388			
1950	5,714.81	7,268	8,572			
1951	30,309.20	38,308	45,464			
1952	6,909.69	8,675	10,365			
1953	4,727.42	5,894	7,091			
1954	4,500.07	5,571	6,750			
1955	18,761.38	23,054	28,142			
1956	129,501.34	157,888	194,252			
1957	38,247.00	46,252	57,370			
1958	203,110.21	245,438	304,665			
1959	259,828.32	311,248	389,742			
1960	62,191.79	73,828	93,288			
1961	1,607,934.20	1,890,689	2,411,901			
1962	31,262.32	36,399	46,893			
1963	517,829.16	596,850	776,744			
1964	106,786.52	122,682	160,180			
1965	21,899.89	24,887	32,850			
1966	29,308.10	32,928	43,962			
1967	334,086.97	373,593	501,130			
1968	759,637.04	839,095	1,139,456			
1969	51,223.78	55,875	76,836			
1970	185,426.67	201,012	278,140			
1971	93,448.88	99,944	140,173			
1972	77,605.29	81,835	116,408			

PORTLAND GENERAL ELECTRIC

ACCOUNT 355 POLES AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 52-S0						
NET SALVAGE PERCENT.. -50						
1973	470,253.95	492,003	705,381			
1974	405,872.96	421,053	604,878	3,931	20.29	194
1975	164,946.46	168,443	241,982	5,438	20.86	261
1976	220,873.01	223,369	320,888	10,422	21.02	496
1977	69,652.08	69,269	99,511	4,967	21.60	230
1978	128,124.87	126,017	181,034	11,153	21.79	512
1979	139,000.66	135,109	194,095	14,406	22.00	655
1980	531,930.05	507,461	729,010	68,885	22.61	3,047
1981	398,488.71	375,137	538,915	58,818	22.85	2,574
1982	1,003,328.16	931,289	1,337,874	167,118	23.10	7,235
1983	562,903.28	514,719	739,437	104,918	23.38	4,488
1984	448,508.25	403,657	579,887	92,875	23.67	3,924
1985	384,065.96	339,898	488,292	87,807	23.98	3,662
1986	579,983.10	504,237	724,378	145,597	24.30	5,992
1987	549,364.65	468,718	673,352	150,695	24.64	6,116
1988	717,565.69	600,172	862,197	214,152	24.99	8,570
1989	281,004.11	230,142	330,618	90,888	25.36	3,584
1990	404,772.06	324,222	465,772	141,386	25.75	5,491
1991	488,467.23	384,228	551,975	180,726	25.85	6,991
1992	582,218.32	446,707	641,732	231,595	26.26	8,819
1993	339,368.84	254,934	366,234	142,819	26.41	5,408
1994	341,515.84	249,477	358,394	153,880	26.86	5,729
1995	1,636,002.54	1,166,388	1,675,613	778,391	27.05	28,776
1996	3,977,163.95	2,762,140	3,968,043	1,997,703	27.26	73,283
1997	2,212,386.22	1,486,060	2,134,848	1,183,731	27.75	42,657
1998	2,027,609.43	1,320,886	1,897,562	1,143,852	28.00	40,852
1999	531,360.49	334,917	481,136	315,905	28.28	11,171
2000	1,476,457.77	898,277	1,290,449	924,238	28.58	32,339
2001	1,464,015.14	861,280	1,237,300	958,723	28.67	33,440
2002	589,615.36	332,720	477,980	406,443	29.01	14,010
2003	300,436.95	162,101	232,872	217,783	29.37	7,415
2007	10,623,061.13	4,660,868	6,695,724	9,238,868	30.24	305,518
2008	2,190,151.42	899,167	1,291,728	1,993,499	30.52	65,318
2010	89,529.41	31,505	45,260	89,034	30.99	2,873
2011	2,527,432.37	812,064	1,166,597	2,624,552	31.18	84,174
2012	2,980,738.45	865,159	1,242,873	3,228,235	31.26	103,270
2013	1,420,668.33	364,401	523,492	1,607,510	31.52	51,000
2014	5,072,432.76	1,126,080	1,617,707	5,990,942	31.67	189,168
2015	943,441.41	175,763	252,498	1,162,664	31.73	36,642
2016	6,837,405.79	1,015,355	1,458,642	8,797,467	31.84	276,302

PORTLAND GENERAL ELECTRIC

ACCOUNT 355 POLES AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 52-S0						
NET SALVAGE PERCENT.. -50						
2017	680,760.27	74,339	106,794	914,346	31.86	28,699
2018	17,207,030.33	1,161,475	1,668,556	24,141,989	31.83	758,467
2019	4,729,748.53	110,676	158,995	6,935,628	31.55	219,830
	83,364,422.45	34,143,404	48,312,653	76,733,981		2,489,182
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						30.8 2.99

PORTLAND GENERAL ELECTRIC

ACCOUNT 356 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R2.5						
NET SALVAGE PERCENT.. -20						
1910	2,154.30	2,519	2,585			
1911	729.35	855	875			
1912	977.51	1,135	1,173			
1913	447.02	520	536			
1914	523.33	603	628			
1915	467.79	540	561			
1916	106.48	123	128			
1917	429.00	491	515			
1918	374.27	429	449			
1919	235.58	270	283			
1920	857.17	983	1,029			
1921	1,008.49	1,144	1,210			
1922	3,546.87	4,026	4,256			
1923	2,518.69	2,858	3,022			
1924	2,801.76	3,179	3,362			
1925	716,628.65	804,573	859,954			
1926	4,277.76	4,800	5,133			
1927	5,807.37	6,510	6,969			
1928	3,540.50	3,965	4,249			
1929	798.43	893	958			
1930	2,487.26	2,751	2,985			
1931	1,876.02	2,072	2,251			
1933	19.94	22	24			
1935	849.93	931	1,020			
1936	291.09	318	349			
1937	246.69	269	296			
1938	4,302.05	4,628	5,162			
1939	8,633.09	9,257	10,360			
1940	9,686.51	10,350	11,624			
1941	4,194.58	4,465	5,033			
1942	1,722.91	1,827	2,067			
1943	3,791.57	4,003	4,550			
1944	4,941.64	5,193	5,930			
1945	1,512.65	1,582	1,815			
1946	4,257.53	4,431	5,109			
1947	9,745.68	10,090	11,695			
1948	25,558.21	26,315	30,670			
1949	20,535.65	21,020	24,643			
1950	19,109.66	19,444	22,932			
1951	36,702.13	37,110	44,043			
1952	9,500.37	9,542	11,400			
1953	6,797.80	6,780	8,157			
1954	10,109.47	10,012	12,131			

PORTLAND GENERAL ELECTRIC

ACCOUNT 356 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R2.5						
NET SALVAGE PERCENT.. -20						
1955	40,897.34	40,204	49,077			
1956	202,881.83	197,883	243,458			
1957	192,793.42	186,516	231,352			
1958	476,110.03	456,780	571,332			
1959	278,361.66	264,755	334,034			
1960	152,173.33	142,325	182,608			
1961	1,901,688.91	1,762,181	2,282,027			
1962	106,576.40	97,812	127,892			
1963	3,415,348.38	3,102,912	4,098,418			
1964	788,371.08	708,777	946,045			
1965	71,576.27	63,663	85,892			
1966	71,875.69	63,222	86,251			
1967	9,990,608.10	8,685,835	11,988,730			
1968	3,583,606.82	3,078,175	4,300,328			
1969	239,478.90	203,174	287,375			
1970	327,467.90	274,287	392,961			
1971	230,877.08	190,806	277,052			
1972	199,361.44	161,363	239,234			
1973	1,255,170.89	1,001,626	1,506,205			
1974	2,531,949.73	1,990,720	3,038,340			
1975	211,398.50	163,673	253,678			
1976	288,016.48	219,503	345,620			
1977	121,085.30	90,785	145,302			
1978	257,039.92	189,449	308,448			
1979	787,969.74	570,553	945,564			
1980	4,122,696.82	2,931,237	4,947,236			
1981	425,047.00	294,558	510,056			
1982	298,604.48	202,884	358,325			
1983	573,528.46	381,832	688,234			
1984	17,327,364.67	11,294,669	20,792,838			
1985	427,090.76	272,296	512,509			
1986	3,367,745.42	2,098,240	4,041,295			
1987	558,208.09	339,614	669,850			
1988	684,539.82	406,288	821,448			
1989	670,367.88	385,167	804,441			
1990	978,498.69	547,294	1,174,135	63	33.79	2
1991	1,112,428.79	604,983	1,297,897	37,018	34.39	1,076
1992	1,598,544.72	844,032	1,810,740	107,514	35.00	3,072
1993	790,750.40	404,801	868,438	80,462	35.61	2,260
1994	818,481.54	405,738	870,448	111,730	36.23	3,084
1995	4,680,659.57	2,243,347	4,812,754	804,037	36.85	21,819
1996	6,178,724.90	2,857,537	6,130,404	1,284,066	37.48	34,260
1997	2,935,510.69	1,307,594	2,805,241	717,372	38.11	18,824

PORTLAND GENERAL ELECTRIC

ACCOUNT 356 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R2.5						
NET SALVAGE PERCENT.. -20						
1998	6,960,492.33	2,981,040	6,395,360	1,957,231	38.74	50,522
1999	1,128,354.37	463,618	994,621	359,404	39.38	9,127
2000	1,873,541.73	736,527	1,580,105	668,145	40.02	16,695
2001	2,015,482.88	756,048	1,621,984	796,595	40.67	19,587
2002	1,323,729.09	472,571	1,013,828	574,647	41.32	13,907
2003	1,408,374.51	476,932	1,023,184	666,865	41.98	15,885
2004	601,481.30	192,426	412,820	308,958	42.64	7,246
2005	823,628.22	247,879	531,786	456,568	43.31	10,542
2007	7,991,055.18	2,098,131	4,501,215	5,088,051	44.64	113,980
2008	4,787,115.03	1,162,694	2,494,380	3,250,158	45.32	71,716
2009	10,675,232.89	2,380,150	5,106,244	7,704,035	46.00	167,479
2011	297,782.07	54,673	117,292	240,046	47.06	5,101
2012	1,409,838.77	229,747	492,887	1,198,920	47.75	25,108
2014	1,332,612.99	162,792	349,245	1,249,891	48.55	25,744
2015	28,624.85	2,892	6,204	28,146	48.97	575
2016	5,089,020.64	404,272	867,303	5,239,522	49.41	106,042
2017	3,798,970.63	219,732	471,401	4,087,364	49.32	82,874
2018	22,820,646.26	810,589	1,738,994	25,645,782	49.26	520,621
2019	18,865,542.73	235,442	505,104	22,133,547	47.35	467,446
	169,438,107.06	66,850,073	118,529,590	84,796,138		1,814,594
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						46.7 1.07

PORTLAND GENERAL ELECTRIC

ACCOUNT 359 ROADS AND TRAILS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R3						
NET SALVAGE PERCENT.. 0						
1984	244,556.99	134,555	156,984	87,573	29.02	3,018
1985	3.59	2	2	2	29.60	
1986	41,771.74	21,972	25,635	16,137	30.19	535
	286,332.32	156,529	182,621	103,711		3,553
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						29.2 1.24

PORTLAND GENERAL ELECTRIC

ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R2						
NET SALVAGE PERCENT.. -25						
1913	225.77	267	282			
1914	105.66	124	132			
1918	609.05	711	761			
1920	22.87	26	28	1	8.02	
1921	127.11	147	159			
1922	373.04	427	462	4	8.88	
1923	613.07	703	761	5	8.76	1
1924	519.34	589	638	11	9.77	1
1925	2,112.27	2,395	2,593	47	9.67	5
1926	96.40	109	118	2	9.59	
1927	285.85	324	351	6	9.54	1
1928	1,567.51	1,757	1,902	57	10.54	5
1930	50,430.43	56,419	61,073	1,965	10.50	187
1931	138.72	153	166	7	11.50	1
1932	62.85	69	75	4	11.50	
1935	673.05	732	792	49	12.58	4
1937	15,868.01	17,181	18,598	1,237	12.74	97
1938	25.00	27	29	2	13.73	
1940	3,410.37	3,626	3,925	338	13.96	24
1941	6,978.68	7,396	8,006	717	14.09	51
1942	8.15	9	10			
1943	40,791.74	42,515	46,022	4,968	15.25	326
1944	4,213.24	4,374	4,735	532	15.41	35
1945	916.69	948	1,026	120	15.59	8
1946	2,982.98	3,042	3,293	436	16.59	26
1947	5,681.46	5,767	6,243	859	16.79	51
1948	31,900.52	32,220	34,878	4,998	16.99	294
1949	79,409.64	79,777	86,357	12,905	17.22	749
1950	33,003.64	32,971	35,691	5,564	17.46	319
1951	62,299.95	61,350	66,410	11,465	18.45	621
1952	53,588.33	52,450	56,776	10,209	18.71	546
1953	71,034.82	69,081	74,779	14,015	18.97	739
1954	53,395.31	51,587	55,842	10,902	19.25	566
1955	43,248.18	41,145	44,539	9,521	20.25	470
1956	82,533.93	77,953	84,383	18,784	20.54	915
1957	134,175.21	125,789	136,165	31,554	20.83	1,515
1958	124,828.71	116,122	125,700	30,336	21.14	1,435
1959	112,162.97	103,484	112,020	28,184	21.47	1,313
1960	74,189.59	67,318	72,871	19,866	22.47	884
1961	161,765.91	145,508	157,510	44,697	22.80	1,960
1962	242,584.84	216,204	234,038	69,193	23.15	2,989
1963	166,124.60	146,646	158,742	48,914	23.50	2,081
1964	130,302.59	113,901	123,296	39,582	23.87	1,658

PORTLAND GENERAL ELECTRIC

ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. IOWA 70-R2						
NET SALVAGE PERCENT.. -25						
1965	52,114.63	44,734	48,424	16,719	24.87	672
1966	178,855.42	151,893	164,422	59,147	25.24	2,343
1967	151,860.86	127,563	138,085	51,741	25.62	2,020
1968	136,851.94	113,656	123,031	48,034	26.02	1,846
1969	312,824.30	256,711	277,886	113,144	26.42	4,283
1970	269,981.78	218,820	236,869	100,608	26.84	3,748
1971	402,594.41	319,761	346,136	157,107	27.83	5,645
1972	436,632.98	342,211	370,438	175,353	28.26	6,205
1973	831,295.09	642,591	695,595	343,524	28.69	11,974
1974	529,344.97	403,427	436,704	224,977	29.13	7,723
1975	507,785.64	381,347	412,802	221,930	29.57	7,505
1976	240,255.32	177,669	192,324	107,995	30.03	3,596
1977	95,981.38	69,347	75,067	44,910	31.03	1,447
1978	698,747.52	496,635	537,600	335,834	31.49	10,665
1979	282,883.53	197,630	213,932	139,672	31.96	4,370
1980	371,074.61	254,650	275,655	188,188	32.45	5,799
1981	232,672.70	156,763	169,694	121,147	32.93	3,679
1982	42,592.10	28,153	30,475	22,765	33.42	681
1983	10,674.04	6,915	7,485	5,858	33.92	173
1984	61,587.58	39,077	42,300	34,684	34.43	1,007
1985	346,807.80	213,894	231,537	201,973	35.43	5,701
1986	641,249.27	386,673	418,568	382,994	35.94	10,656
1987	108,702.11	64,026	69,307	66,571	36.47	1,825
1988	103,413.33	59,450	64,354	64,913	36.99	1,755
1989	335,184.36	187,871	203,368	215,612	37.52	5,747
1990	217,378.82	118,634	128,420	143,304	38.07	3,764
1991	1,173,385.37	622,774	674,143	792,589	38.62	20,523
1992	604,114.38	311,496	337,190	417,953	39.17	10,670
1993	1,011,692.74	506,099	547,845	716,771	39.72	18,046
1994	442,305.59	214,297	231,973	320,909	40.29	7,965
1995	2,731,243.31	1,279,587	1,385,134	2,028,920	40.86	49,655
1996	2,159,976.39	977,119	1,057,716	1,642,254	41.44	39,630
1997	912,980.39	398,059	430,893	710,332	42.01	16,909
1998	806,310.75	338,046	365,930	641,958	42.60	15,069
1999	2,006,245.13	812,278	879,279	1,628,527	42.79	38,059
2000	426,869.24	165,412	179,056	354,531	43.40	8,169
2001	379,194.69	140,302	151,875	322,118	44.00	7,321
2002	148,461.02	52,295	56,609	128,967	44.61	2,891
2003	1,100,560.96	367,725	398,057	977,644	45.23	21,615
2004	865,620.40	275,051	297,738	784,288	45.48	17,245
2005	1,009,248.29	301,765	326,656	934,904	46.11	20,276
2006	3,120,178.82	874,040	946,135	2,954,089	46.74	63,203
2007	1,318,813.76	346,189	374,744	1,273,773	47.02	27,090

PORTLAND GENERAL ELECTRIC

ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R2						
NET SALVAGE PERCENT.. -25						
2008	1,005,081.05	244,235	264,381	991,970	47.67	20,809
2009	848,979.21	190,596	206,317	854,907	47.98	17,818
2010	1,106,408.52	227,367	246,121	1,136,890	48.30	23,538
2011	2,257,030.46	419,808	454,436	2,366,852	48.64	48,661
2012	1,271,486.80	211,067	228,477	1,360,882	48.99	27,779
2013	290,542.95	42,274	45,761	317,418	49.36	6,431
2014	1,361,617.91	170,372	184,425	1,517,597	49.45	30,690
2015	132,862.68	13,818	14,958	151,120	49.56	3,049
2016	2,458,921.71	203,476	220,259	2,853,393	49.41	57,749
2017	1,969,966.05	119,429	129,280	2,333,178	49.05	47,567
2018	2,881,114.07	108,762	117,733	3,483,660	48.25	72,200
2019	1,130,144.27	15,539	16,821	1,395,859	44.95	31,054
	46,326,091.45	17,092,721	18,502,597	39,405,017		906,387
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						43.5 1.96

PORTLAND GENERAL ELECTRIC

ACCOUNT 362 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 59-S0						
NET SALVAGE PERCENT.. -20						
1900	8,582.92	10,300	10,300			
1913	5,039.84	5,797	5,833	215	4.61	47
1919	5,950.98	6,746	6,788	353	5.88	60
1920	106.00	119	120	7	6.88	1
1921	1,000.49	1,124	1,131	70	6.76	10
1922	747.56	831	836	61	7.77	8
1923	28,759.38	31,971	32,170	2,341	7.67	305
1924	13,032.42	14,488	14,578	1,061	7.59	140
1925	3,458.19	3,804	3,828	322	8.60	37
1926	1,934.45	2,127	2,140	181	8.54	21
1927	6,509.86	7,081	7,125	687	9.54	72
1928	21,308.30	23,161	23,305	2,265	9.52	238
1929	141.87	154	155	15	9.50	2
1930	84,198.66	90,429	90,991	10,047	10.50	957
1931	250.00	268	270	30	10.51	3
1932	148.61	159	160	18	10.54	2
1933	45.14	48	48	6	11.54	1
1934	14.18	15	15	2	11.59	
1935	239.33	252	254	33	11.65	3
1936	1,736.15	1,809	1,820	263	12.65	21
1937	33,731.62	35,062	35,280	5,198	12.74	408
1938	140.50	146	147	22	12.84	2
1939	72.68	74	74	13	13.84	1
1940	47,444.73	48,428	48,729	8,205	13.96	588
1941	84,663.56	86,133	86,668	14,928	14.09	1,059
1942	513.72	521	524	92	14.24	6
1943	48,670.51	49,147	49,452	8,953	14.41	621
1944	124,705.06	124,281	125,053	24,593	15.41	1,596
1945	1,352.45	1,342	1,350	273	15.59	18
1946	28,468.86	28,123	28,298	5,865	15.79	371
1947	71,709.52	70,493	70,931	15,120	16.00	945
1948	159,995.55	156,495	157,467	34,528	16.22	2,129
1949	498,728.88	480,994	483,981	114,494	17.22	6,649
1950	457,779.81	439,029	441,756	107,580	17.46	6,162
1951	566,122.54	539,809	543,161	136,186	17.71	7,690
1952	482,553.25	457,345	460,185	118,879	17.97	6,615
1953	412,375.81	388,310	390,722	104,129	18.25	5,706
1954	810,503.77	758,048	762,756	209,849	18.54	11,319
1955	198,264.60	184,148	185,292	52,626	18.83	2,795
1956	517,592.53	477,262	480,226	140,885	19.14	7,361
1957	915,004.39	837,229	842,429	255,576	19.47	13,127
1958	1,000,116.09	907,785	913,423	286,716	19.80	14,481
1959	1,236,041.58	1,112,734	1,119,645	363,605	20.15	18,045

PORTLAND GENERAL ELECTRIC

ACCOUNT 362 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. IOWA 59-S0						
NET SALVAGE PERCENT.. -20						
1960	864,036.90	771,205	775,994	260,850	20.50	12,724
1961	619,084.99	547,593	550,994	191,908	20.87	9,195
1962	1,597,774.19	1,400,034	1,408,729	508,600	21.24	23,945
1963	1,983,596.87	1,721,445	1,732,136	648,180	21.62	29,981
1964	880,754.68	756,744	761,444	295,462	22.02	13,418
1965	475,151.88	403,974	406,483	163,699	22.42	7,301
1966	3,561,011.65	2,994,668	3,013,266	1,259,948	22.84	55,164
1967	1,199,178.31	997,237	1,003,430	435,584	23.26	18,727
1968	917,425.75	759,739	764,457	336,454	23.13	14,546
1969	1,727,599.25	1,413,453	1,422,231	650,888	23.57	27,615
1970	2,610,958.42	2,109,237	2,122,336	1,010,814	24.03	42,065
1971	2,692,781.98	2,146,901	2,160,234	1,071,104	24.50	43,719
1972	1,765,128.23	1,398,405	1,407,090	711,064	24.45	29,082
1973	1,774,660.62	1,386,365	1,394,975	734,618	24.93	29,467
1974	5,852,733.42	4,506,137	4,534,122	2,489,158	25.42	97,921
1975	3,507,085.87	2,678,291	2,694,924	1,513,579	25.43	59,519
1976	2,001,403.69	1,504,415	1,513,758	887,926	25.94	34,230
1977	2,266,641.31	1,676,045	1,686,454	1,033,516	26.47	39,045
1978	3,631,001.27	2,657,893	2,674,400	1,682,802	26.53	63,430
1979	3,316,252.69	2,385,314	2,400,128	1,579,375	27.07	58,344
1980	3,119,139.05	2,217,708	2,231,481	1,511,486	27.17	55,631
1981	5,419,990.95	3,806,134	3,829,772	2,674,217	27.29	97,993
1982	1,974,681.66	1,359,687	1,368,131	1,001,487	27.86	35,947
1983	1,269,628.25	862,027	867,381	656,173	28.01	23,426
1984	180,814.22	120,162	120,908	96,069	28.60	3,359
1985	143,621.02	93,945	94,528	77,817	28.79	2,703
1986	311,372.45	200,275	201,519	172,128	29.00	5,935
1987	326,138.66	206,054	207,334	184,032	29.23	6,296
1988	966,132.62	598,925	602,645	556,714	29.48	18,884
1989	2,926,296.22	1,767,015	1,777,989	1,733,566	30.11	57,574
1990	7,847,103.29	4,638,580	4,667,387	4,749,137	30.38	156,324
1991	6,408,803.22	3,703,776	3,726,778	3,963,786	30.67	129,240
1992	5,561,930.24	3,138,264	3,157,754	3,516,562	30.98	113,511
1993	5,364,091.22	2,968,059	2,986,492	3,450,417	30.97	111,412
1994	6,936,324.15	3,735,627	3,758,827	4,564,762	31.32	145,746
1995	12,608,334.19	6,598,193	6,639,170	8,490,831	31.68	268,019
1996	19,409,086.22	9,852,052	9,913,237	13,377,666	32.06	417,270
1997	15,303,126.27	7,562,193	7,609,157	10,754,595	32.14	334,617
1998	8,490,060.72	4,052,815	4,077,984	6,110,089	32.55	187,714
1999	11,586,580.79	5,358,562	5,391,841	8,512,056	32.69	260,387
2000	11,251,020.98	5,002,204	5,033,269	8,467,956	33.13	255,598
2001	8,024,360.52	3,437,636	3,458,985	6,170,248	33.32	185,182
2002	3,462,564.35	1,425,191	1,434,042	2,721,035	33.52	81,176

PORTLAND GENERAL ELECTRIC

ACCOUNT 362 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 59-S0						
NET SALVAGE PERCENT.. -20						
2003	14,406,537.01	5,677,328	5,712,586	11,575,258	33.75	342,971
2004	14,586,982.52	5,480,621	5,514,658	11,989,721	34.00	352,639
2005	5,216,739.16	1,860,498	1,872,052	4,388,035	34.28	128,006
2006	6,353,785.42	2,140,972	2,154,268	5,470,275	34.58	158,192
2007	13,354,971.16	4,246,881	4,273,256	11,752,709	34.67	338,988
2008	9,047,420.72	2,683,827	2,700,495	8,156,410	35.01	232,974
2009	10,937,750.44	3,018,819	3,037,567	10,087,734	35.16	286,909
2010	16,088,437.03	4,089,037	4,114,431	15,191,693	35.35	429,751
2011	22,075,483.30	5,112,682	5,144,434	21,346,146	35.55	600,454
2012	15,870,802.34	3,298,588	3,319,073	15,725,890	35.79	439,393
2013	23,390,601.03	4,305,742	4,332,482	23,736,239	35.87	661,730
2014	13,581,986.97	2,161,166	2,174,588	14,123,796	35.99	392,437
2015	31,336,857.16	4,162,788	4,188,641	33,415,588	36.15	924,359
2016	18,392,822.94	1,946,696	1,958,786	20,112,602	36.18	555,904
2017	28,465,185.73	2,213,453	2,227,199	31,931,024	36.11	884,271
2018	70,328,430.76	3,367,325	3,388,237	81,005,880	36.09	2,244,552
2019	56,230,221.24	931,172	936,955	66,539,310	35.73	1,862,281
	559,680,234.50	171,001,395	172,063,320	499,552,961		14,608,815
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						34.2 2.61

PORTLAND GENERAL ELECTRIC

ACCOUNT 363 STORAGE BATTERY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 15-L3						
NET SALVAGE PERCENT.. -5						
2013	384,932.84	189,964	153,716	250,463	7.33	34,170
2019	8,257.98	328	265	8,406	12.74	660
	393,190.82	190,292	153,981	258,869		34,830
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						7.4 8.86

PORTLAND GENERAL ELECTRIC

ACCOUNT 364 POLES, TOWERS AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 48-R0.5						
NET SALVAGE PERCENT.. -45						
1910	3,132.78	4,543	4,543			
1911	2,208.11	3,202	3,202			
1912	1,097.33	1,591	1,591			
1913	551.98	800	800			
1920	819.22	1,188	1,188			
1924	10,472.19	15,185	15,185			
1925	943.86	1,358	1,369			
1927	244.21	347	354			
1928	1,705.49	2,421	2,473			
1930	1,132.38	1,587	1,642			
1940	919.85	1,219	1,334			
1942	1,720.72	2,263	2,495			
1943	4,268.23	5,587	6,189			
1944	7,931.79	10,333	11,501			
1945	13,788.22	17,874	19,993			
1946	35,360.53	45,602	51,273			
1947	69,586.78	89,247	100,901			
1948	82,593.17	105,317	119,760			
1949	99,409.73	126,011	144,144			
1950	102,100.35	128,622	148,046			
1951	140,661.05	176,037	203,959			
1952	132,000.76	164,069	191,401			
1953	157,226.97	194,056	227,979			
1954	155,117.19	190,057	224,920			
1955	233,831.88	284,299	339,056			
1956	286,891.55	346,023	415,993			
1957	181,086.70	216,625	262,576			
1958	331,146.72	392,773	480,163			
1959	366,615.77	434,205	531,593			
1960	376,719.94	442,021	546,244			
1961	460,982.74	535,676	668,425			
1962	368,450.81	423,930	534,254			
1963	578,583.65	658,908	838,946			
1964	419,464.58	475,996	608,224			
1965	423,704.30	475,462	614,371			
1966	427,594.36	474,309	620,012			
1967	582,891.38	643,361	845,193			
1968	1,006,948.40	1,097,831	1,460,075			
1969	697,171.97	750,492	1,010,899			
1970	991,133.09	1,060,037	1,437,143			
1971	1,030,145.32	1,086,675	1,493,711			
1972	1,032,958.99	1,081,405	1,497,791			
1973	1,550,677.40	1,599,570	2,248,482			

PORTLAND GENERAL ELECTRIC

ACCOUNT 364 POLES, TOWERS AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 48-R0.5						
NET SALVAGE PERCENT.. -45						
1974	2,018,530.47	2,050,857	2,926,869			
1975	1,555,667.55	1,565,919	2,255,718			
1976	1,438,481.53	1,433,569	2,067,496	18,302	19.79	925
1977	1,502,088.06	1,471,911	2,122,793	55,235	20.39	2,709
1978	1,725,585.23	1,671,902	2,411,221	90,878	20.61	4,409
1979	2,065,240.64	1,964,756	2,833,575	161,024	21.23	7,585
1980	2,689,026.31	2,525,829	3,642,756	256,332	21.48	11,934
1981	3,387,116.29	3,138,824	4,526,819	384,500	21.74	17,686
1982	3,655,411.01	3,339,218	4,815,827	484,519	22.02	22,004
1983	2,937,685.48	2,627,348	3,789,167	470,477	22.67	20,753
1984	2,335,896.67	2,055,939	2,965,080	421,970	22.98	18,362
1985	2,297,894.63	1,988,506	2,867,828	464,119	23.31	19,911
1986	1,993,505.27	1,694,460	2,443,754	446,829	23.65	18,893
1987	3,198,489.76	2,667,668	3,847,317	790,493	24.00	32,937
1988	4,244,669.56	3,470,060	5,004,528	1,150,243	24.37	47,199
1989	2,650,075.41	2,121,120	3,059,084	783,525	24.75	31,658
1990	3,873,917.71	3,049,006	4,397,283	1,219,898	24.85	49,090
1991	3,658,095.73	2,811,777	4,055,151	1,249,088	25.26	49,449
1992	5,148,928.81	3,859,894	5,566,748	1,899,199	25.69	73,928
1993	5,104,274.09	3,746,486	5,403,190	1,998,007	25.85	77,292
1994	6,462,203.55	4,612,010	6,651,451	2,718,744	26.31	103,335
1995	7,366,658.61	5,129,331	7,397,532	3,284,123	26.52	123,836
1996	8,087,716.06	5,483,633	7,908,507	3,818,681	26.75	142,754
1997	8,181,145.76	5,364,295	7,736,398	4,126,263	27.25	151,422
1998	7,348,007.17	4,673,112	6,739,572	3,915,038	27.52	142,262
1999	6,545,304.60	4,046,831	5,836,348	3,654,344	27.58	132,500
2000	6,862,110.31	4,093,455	5,903,590	4,046,470	27.90	145,035
2001	10,935,329.36	6,277,480	9,053,395	6,802,833	28.23	240,979
2002	10,186,927.51	5,635,154	8,127,031	6,644,014	28.37	234,192
2003	6,073,933.38	3,226,079	4,652,658	4,154,545	28.55	145,518
2004	15,178,233.26	7,709,556	11,118,739	10,889,699	28.75	378,772
2005	10,463,722.46	5,082,753	7,330,357	7,842,041	28.79	272,388
2006	12,586,457.22	5,814,566	8,385,780	9,864,583	28.87	341,690
2007	12,203,883.68	5,329,924	7,686,828	10,008,803	29.00	345,131
2008	14,351,078.25	5,909,774	8,523,089	12,285,974	28.99	423,800
2009	14,358,074.45	5,529,582	7,974,775	12,844,433	29.03	442,454
2010	12,916,166.90	4,625,925	6,671,519	12,056,923	28.96	416,330
2011	11,145,582.92	3,681,497	5,309,463	10,851,632	28.81	376,662
2012	12,230,477.80	3,685,165	5,314,753	12,419,440	28.60	434,246
2013	9,829,220.79	2,659,492	3,835,525	10,416,845	28.34	367,567
2014	7,065,237.75	1,684,211	2,428,973	7,815,622	27.95	279,629
2015	8,871,117.79	1,817,559	2,621,288	10,241,833	27.35	374,473
2016	9,313,890.65	1,574,699	2,271,034	11,234,107	26.53	423,449

PORTLAND GENERAL ELECTRIC

ACCOUNT 364 POLES, TOWERS AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 48-R0.5						
NET SALVAGE PERCENT.. -45						
2017	19,828,081.76	2,581,815	3,723,499	25,027,220	25.35	987,267
2018	60,274,669.60	5,226,417	7,537,551	79,860,720	23.56	3,389,674
2019	41,547,989.00	1,512,139	2,180,810	58,063,774	19.42	2,989,896
	420,065,793.24	175,989,617	251,862,062	357,233,338		14,311,985
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						25.0 3.41

PORTLAND GENERAL ELECTRIC

ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 53-R1.5						
NET SALVAGE PERCENT.. -65						
1944	2,606.17	3,863	4,300			
1945	3,766.85	5,602	6,215			
1946	17,657.87	26,126	29,135			
1947	43,463.48	63,955	71,715			
1948	54,944.93	80,378	90,659			
1949	59,905.18	87,101	98,844			
1950	81,048.69	117,108	133,730			
1951	120,237.41	172,601	198,392			
1952	128,405.64	183,055	211,869			
1953	151,599.76	216,246	250,140			
1954	206,408.06	292,212	340,573			
1955	275,426.18	386,921	454,453			
1956	445,959.38	621,485	735,833			
1957	456,916.93	631,402	753,913			
1958	432,101.74	596,326	712,968			
1959	557,994.92	763,069	920,692			
1960	570,682.70	773,169	941,626			
1961	585,957.91	786,227	966,831			
1962	599,329.43	801,795	988,894			
1963	671,554.93	889,001	1,108,066			
1964	669,433.38	876,583	1,104,565			
1965	667,236.28	864,018	1,100,940			
1966	680,804.39	877,431	1,123,327			
1967	750,763.12	956,074	1,238,759			
1968	1,024,441.64	1,288,369	1,690,329			
1969	1,116,180.32	1,395,086	1,841,698			
1970	1,222,652.35	1,507,787	2,017,376			
1971	1,667,927.60	2,028,834	2,736,653	15,428	17.29	892
1972	1,344,468.62	1,622,740	2,188,881	29,492	17.44	1,691
1973	1,850,823.80	2,201,222	2,969,183	84,676	18.01	4,702
1974	2,279,846.68	2,687,392	3,624,968	136,779	18.19	7,519
1975	2,067,888.79	2,398,989	3,235,947	176,070	18.79	9,370
1976	1,735,694.07	1,980,670	2,671,685	192,210	19.40	9,908
1977	2,092,767.83	2,362,588	3,186,847	266,220	19.61	13,576
1978	2,299,834.07	2,551,194	3,441,254	353,472	20.23	17,473
1979	2,456,870.10	2,692,558	3,631,937	421,899	20.48	20,601
1980	2,405,485.04	2,587,027	3,489,588	479,462	21.10	22,723
1981	2,736,611.55	2,903,408	3,916,348	599,061	21.38	28,020
1982	2,964,669.08	3,081,774	4,156,942	734,762	22.02	33,368
1983	2,071,557.13	2,120,912	2,860,855	557,214	22.32	24,965
1984	1,976,911.05	1,979,975	2,670,748	591,155	22.98	25,725
1985	2,308,973.66	2,273,693	3,066,938	742,869	23.31	31,869
1986	2,290,361.58	2,202,835	2,971,359	807,738	23.97	33,698

PORTLAND GENERAL ELECTRIC

ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 53-R1.5						
NET SALVAGE PERCENT.. -65						
1987	2,690,861.56	2,539,635	3,425,662	1,014,260	24.32	41,705
1988	3,369,325.32	3,099,914	4,181,411	1,377,976	24.99	55,141
1989	5,322,647.71	4,795,173	6,468,111	2,314,258	25.36	91,256
1990	7,655,040.01	6,744,856	9,097,999	3,532,817	25.75	137,197
1991	7,375,685.90	6,312,518	8,514,827	3,655,055	26.45	138,187
1992	10,724,450.11	8,953,843	12,077,656	5,617,687	26.85	209,225
1993	10,500,858.24	8,540,190	11,519,688	5,806,728	27.26	213,013
1994	13,024,989.50	10,302,897	13,897,368	7,593,865	27.69	274,246
1995	14,055,967.83	10,738,057	14,484,346	8,708,001	28.41	306,512
1996	15,637,490.50	11,579,874	15,619,856	10,182,003	28.86	352,807
1997	15,944,905.99	11,423,409	15,408,803	10,900,292	29.32	371,770
1998	14,822,683.59	10,252,554	13,829,461	10,627,967	29.78	356,883
1999	15,913,758.79	10,602,860	14,301,981	11,955,721	30.26	395,100
2000	32,113,632.64	20,559,148	27,731,815	25,255,679	30.75	821,323
2001	20,175,684.45	12,440,428	16,780,640	16,509,239	31.00	532,556
2002	13,538,333.49	7,974,755	10,756,984	11,581,266	31.52	367,426
2003	10,717,189.85	6,010,575	8,107,542	9,575,821	32.04	298,871
2004	26,710,354.24	14,279,355	19,261,131	24,810,953	32.34	767,191
2005	19,404,042.80	9,841,925	13,275,572	18,741,099	32.67	573,649
2006	22,828,809.97	10,882,151	14,678,711	22,988,825	33.23	691,809
2007	21,757,030.31	9,735,836	13,132,471	22,766,629	33.59	677,780
2008	25,403,673.02	10,655,063	14,372,397	27,543,663	33.75	816,109
2009	25,651,957.93	9,955,012	13,428,112	28,897,619	34.14	846,445
2010	21,760,562.55	7,777,007	10,490,246	25,414,682	34.36	739,659
2011	25,916,054.71	8,432,566	11,374,516	31,386,974	34.60	907,138
2012	13,438,727.87	3,942,520	5,317,985	16,855,916	34.69	485,901
2013	24,170,447.63	6,273,319	8,461,952	31,419,287	34.82	902,334
2014	15,592,713.12	3,509,296	4,733,618	20,994,359	34.82	602,940
2015	15,628,638.30	2,960,377	3,993,192	21,794,061	34.71	627,890
2016	9,384,060.42	1,430,694	1,929,834	13,553,866	34.38	394,237
2017	21,113,033.73	2,396,752	3,232,930	31,603,576	33.86	933,360
2018	81,996,872.84	5,952,973	8,029,844	127,264,996	32.63	3,900,245
2019	33,571,153.52	936,132	1,262,729	54,129,674	29.09	1,860,766
	664,059,808.73	314,770,465	423,135,365	672,563,319		20,976,771

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 32.1 3.16

PORTLAND GENERAL ELECTRIC

ACCOUNT 366 UNDERGROUND CONDUIT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 85-R4						
NET SALVAGE PERCENT.. -10						
1922	214,256.29	218,289	235,682			
1923	130,814.94	133,306	143,896			
1925	6,482.70	6,536	7,131			
1926	5,750.67	5,796	6,326			
1927	4,710.12	4,745	5,181			
1928	39,759.56	39,616	43,736			
1929	100,951.02	100,497	111,046			
1930	47,143.69	46,880	51,858			
1931	13,025.05	12,806	14,328			
1934	212.71	206	234			
1935	1,210.38	1,170	1,331			
1936	136.61	130	150			
1937	3,614.73	3,444	3,976			
1938	6,010.96	5,659	6,612			
1939	1,537.35	1,443	1,691			
1940	334.50	313	368			
1941	2,269.73	2,097	2,497			
1942	1,484.22	1,367	1,633			
1943	6,670.27	6,062	7,337			
1944	744.45	674	819			
1945	10,303.25	9,203	11,334			
1946	27,102.75	24,104	29,813			
1947	56,860.16	49,881	62,546			
1948	31,285.28	27,311	34,414			
1949	53,700.67	46,229	59,071			
1950	66,934.87	56,797	73,628			
1951	67,984.42	57,373	74,783			
1952	8,840.13	7,351	9,710	14	21.79	1
1953	2,693.15	2,226	2,940	22	22.00	1
1954	10,059.35	8,191	10,819	246	22.99	11
1955	35,052.30	28,351	37,447	1,111	23.22	48
1956	20,461.33	16,293	21,521	986	24.22	41
1957	45,539.94	36,008	47,561	2,533	24.45	104
1958	62,848.61	48,891	64,578	4,555	25.46	179
1959	47,908.03	36,668	48,433	4,266	26.45	161
1960	26,383.30	20,031	26,458	2,564	26.71	96
1961	37,223.84	27,786	36,701	4,245	27.71	153
1962	163,860.80	121,270	160,179	20,068	27.97	717
1963	165,409.94	120,270	158,858	23,093	28.97	797
1964	47,224.72	33,735	44,559	7,388	29.97	247
1965	49,342.43	34,905	46,104	8,173	30.25	270
1966	76,606.02	53,198	70,266	14,001	31.25	448
1967	150,443.64	102,520	135,413	30,075	32.25	933

PORTLAND GENERAL ELECTRIC

ACCOUNT 366 UNDERGROUND CONDUIT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 85-R4						
NET SALVAGE PERCENT.. -10						
1968	242,085.78	163,185	215,542	50,752	32.54	1,560
1969	224,494.62	148,413	196,031	50,913	33.53	1,518
1970	116,687.52	75,602	99,859	28,497	34.54	825
1971	273,652.61	175,192	231,402	69,616	34.83	1,999
1972	137,472.60	86,195	113,850	37,370	35.83	1,043
1973	310,365.13	190,502	251,624	89,778	36.83	2,438
1974	404,060.90	242,679	320,542	123,925	37.83	3,276
1975	213,412.44	126,391	166,943	67,811	38.15	1,777
1976	421,444.81	244,033	322,330	141,259	39.14	3,609
1977	166,477.34	94,163	124,375	58,750	40.15	1,463
1978	210,478.41	116,272	153,577	77,949	41.14	1,895
1979	236,867.58	128,740	170,046	90,508	41.47	2,182
1980	156,920.16	83,182	109,871	62,741	42.47	1,477
1981	112,969.73	58,368	77,095	47,172	43.47	1,085
1982	819,538.37	412,433	544,761	356,731	44.47	8,022
1983	1,204,812.21	590,153	779,501	545,792	45.47	12,003
1984	684,438.91	328,709	434,174	318,709	45.80	6,959
1985	854,748.22	399,031	527,059	413,164	46.80	8,828
1986	565,724.56	256,386	338,646	283,651	47.80	5,934
1987	774,868.89	340,772	450,107	402,249	48.80	8,243
1988	937,446.12	399,483	527,656	503,535	49.80	10,111
1989	14,856.51	6,132	8,099	8,243	50.80	162
1990	132,278.93	52,790	69,727	75,780	51.80	1,463
1991	115,876.64	45,046	59,499	67,965	52.15	1,303
1992	413,126.86	154,964	204,684	249,756	53.15	4,699
1993	715,544.35	258,641	341,625	445,474	54.15	8,227
1994	317,969.56	110,596	146,080	203,687	55.15	3,693
1995	466,444.70	155,876	205,888	307,201	56.15	5,471
1996	687,106.91	220,245	290,910	464,908	57.15	8,135
1997	653,598.61	200,589	264,947	454,011	58.15	7,808
1998	114,325.29	33,527	44,284	81,474	59.15	1,377
1999	449,423.24	125,668	165,988	328,378	60.15	5,459
2000	284,190.96	75,589	99,842	212,768	61.15	3,479
2001	32,051.35	8,088	10,683	24,573	62.15	395
2008	26,309.36	4,162	5,497	23,443	68.50	342
2014	6,590,589.49	498,776	658,807	6,590,841	74.50	88,468
2016	761,024.83	36,666	48,430	788,697	76.50	10,310

PORTLAND GENERAL ELECTRIC

ACCOUNT 366 UNDERGROUND CONDUIT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 85-R4						
NET SALVAGE PERCENT.. -10						
2017	131,532.03	4,514	5,962	138,723	77.50	1,790
2018	6,414,885.36	132,660	175,225	6,881,149	78.50	87,658
2019	274,337.70	1,871	2,471	299,300	79.50	3,765
	29,515,628.47	8,345,912	10,876,607	21,590,584		334,458
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						64.6 1.13

PORTLAND GENERAL ELECTRIC

ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-S1.5						
NET SALVAGE PERCENT.. -70						
1911	5.28	9	9			
1912	7.17	12	12			
1913	2.74	5	5			
1914	4.64	8	8			
1916	8.04	13	14			
1919	71.58	116	122			
1922	81.59	131	139			
1923	532.77	857	906			
1924	812.80	1,293	1,382			
1925	1,320.37	2,100	2,245			
1926	1,302.47	2,070	2,214			
1927	1,471.36	2,337	2,501			
1928	1,249.02	1,982	2,123			
1929	3,634.81	5,704	6,179			
1930	2,379.30	3,729	4,045			
1931	3,199.16	5,006	5,439			
1932	505.96	790	860			
1933	374.55	584	637			
1934	746.02	1,149	1,268			
1935	410.81	631	698			
1936	574.32	880	976			
1937	204.23	312	347			
1939	9,779.69	14,857	16,625			
1940	380.36	576	647			
1942	372.88	560	634			
1944	1,295.34	1,929	2,202			
1945	45,336.83	67,176	77,073			
1947	1,639.54	2,405	2,787			
1948	2,789.16	4,068	4,742			
1949	3,016.04	4,374	5,127			
1950	16,937.45	24,414	28,794			
1951	12,974.42	18,585	22,057			
1952	6,944.05	9,881	11,805			
1953	12,746.55	18,011	21,669			
1954	14,091.23	19,770	23,955			
1955	28,852.50	40,181	49,049			
1956	36,784.42	50,827	62,534			
1957	61,515.51	84,968	104,576			
1958	27,834.79	38,120	47,319			
1959	51,630.60	70,095	87,772			
1960	67,416.89	90,701	114,609			
1961	130,826.05	174,343	222,404			
1962	73,761.18	98,058	125,394			

PORTLAND GENERAL ELECTRIC

ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. IOWA 60-S1.5						
NET SALVAGE PERCENT.. -70						
1963	221,006.34	290,800	375,711			
1964	217,023.84	282,572	368,941			
1965	229,005.26	294,940	389,309			
1966	325,845.15	417,890	553,937			
1967	366,190.62	464,092	620,051	2,473	17.92	138
1968	620,388.81	776,652	1,037,648	17,013	18.43	923
1969	753,424.62	931,414	1,244,418	36,404	18.94	1,922
1970	1,000,308.71	1,228,969	1,641,967	58,558	18.99	3,084
1971	1,333,605.06	1,616,463	2,159,679	107,450	19.52	5,505
1972	1,530,101.61	1,828,624	2,443,137	158,036	20.07	7,874
1974	1,306,222.32	1,525,537	2,038,197	182,381	20.73	8,798
1975	1,166,583.53	1,350,157	1,803,880	179,312	20.86	8,596
1976	1,757,988.12	2,002,050	2,674,844	313,736	21.44	14,633
1977	1,727,316.63	1,934,526	2,584,628	351,810	22.01	15,984
1978	3,251,234.41	3,601,457	4,811,735	715,363	22.19	32,238
1979	4,168,152.66	4,534,242	6,057,985	1,027,875	22.79	45,102
1980	3,658,933.93	3,906,278	5,218,992	1,001,196	23.40	42,786
1981	2,971,585.45	3,131,041	4,183,235	868,460	23.61	36,784
1982	2,255,818.19	2,329,696	3,112,596	722,295	24.23	29,810
1983	2,125,509.28	2,162,961	2,889,829	723,537	24.48	29,556
1984	2,965,219.46	2,952,943	3,945,286	1,095,587	25.10	43,649
1985	3,096,595.85	3,033,239	4,052,566	1,211,647	25.38	47,740
1986	2,873,554.93	2,749,302	3,673,211	1,211,832	26.02	46,573
1987	3,346,871.82	3,124,773	4,174,860	1,514,822	26.67	56,799
1988	4,241,559.82	3,883,657	5,188,769	2,021,883	26.98	74,940
1989	14,370,044.75	12,815,493	17,122,169	7,306,907	27.64	264,360
1990	15,867,270.39	13,767,713	18,394,385	8,579,975	28.30	303,179
1991	14,292,123.90	12,119,149	16,191,817	8,104,794	28.64	282,989
1992	16,039,312.78	13,197,147	17,632,079	9,634,753	29.32	328,607
1993	15,621,312.20	12,526,574	16,736,158	9,820,073	29.68	330,865
1994	21,364,954.71	16,576,641	22,147,260	14,173,163	30.37	466,683
1995	23,891,549.61	17,911,495	23,930,694	16,684,940	31.06	537,184
1996	27,087,515.29	19,695,061	26,313,632	19,735,144	31.45	627,509
1997	27,712,648.69	19,400,517	25,920,106	21,191,397	32.14	659,347
1998	23,381,537.76	15,724,552	21,008,824	18,739,790	32.85	570,465
1999	20,431,299.91	13,170,833	17,596,922	17,136,288	33.56	510,616
2000	21,179,500.88	13,059,068	17,447,598	18,557,553	34.26	541,668
2001	26,496,263.83	15,666,181	20,930,837	24,112,812	34.69	695,094
2002	26,590,067.27	14,953,190	19,978,244	25,224,870	35.41	712,366
2003	13,913,324.06	7,415,106	9,906,969	13,745,682	36.13	380,451
2004	39,504,570.98	19,878,700	26,558,983	40,598,788	36.86	1,101,432
2005	29,486,922.21	13,955,571	18,645,373	31,482,395	37.58	837,743
2006	30,949,275.55	13,711,148	18,318,811	34,294,957	38.31	895,196

PORTLAND GENERAL ELECTRIC

ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-S1.5						
NET SALVAGE PERCENT.. -70						
2007	35,550,091.62	14,655,525	19,580,548	40,854,608	39.05	1,046,213
2008	32,447,065.49	12,366,875	16,522,792	38,637,219	39.78	971,272
2009	28,602,547.37	10,006,887	13,369,725	35,254,606	40.52	870,054
2010	25,620,860.63	8,110,027	10,835,420	32,720,043	41.52	788,055
2011	16,510,988.37	4,698,697	6,277,705	21,790,975	42.26	515,641
2012	16,204,436.50	4,090,810	5,465,536	22,082,006	43.01	513,416
2013	14,563,436.46	3,186,334	4,257,109	20,500,733	44.01	465,820
2014	12,514,253.23	2,327,401	3,109,529	18,164,701	44.75	405,915
2015	20,683,546.03	3,164,583	4,228,048	30,933,980	45.50	679,868
2016	53,826,929.00	6,405,405	8,557,957	82,947,822	46.50	1,783,824
2017	18,238,168.27	1,550,244	2,071,207	28,933,679	47.50	609,130
2018	89,068,320.15	4,572,768	6,109,457	145,306,687	48.25	3,011,538
2019	87,080,207.91	1,480,364	1,977,844	146,058,509	49.25	2,965,655
	907,226,216.69	393,377,951	525,453,052	1,016,831,516		25,225,589
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						40.3 2.78

PORTLAND GENERAL ELECTRIC

ACCOUNT 368 LINE TRANSFORMERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 52-R2.5						
NET SALVAGE PERCENT.. -10						
1947	2,496.20	2,548	2,746			
1948	4,666.76	4,735	5,133			
1949	24,734.64	25,129	27,208			
1950	57,120.52	57,643	62,833			
1951	43,559.05	43,651	47,915			
1952	73,970.22	74,142	81,367			
1953	120,925.51	120,302	133,018			
1954	142,105.38	141,294	156,316			
1955	193,370.34	190,713	212,707			
1956	271,561.93	267,472	298,718			
1957	289,454.97	282,580	318,400			
1958	350,527.05	339,079	385,580			
1959	419,932.29	405,201	461,926			
1960	591,504.28	565,224	650,655			
1961	621,845.26	592,233	684,030			
1962	686,562.32	651,376	755,219			
1963	623,873.60	585,518	686,261			
1964	687,494.74	642,203	756,244			
1965	798,203.96	736,926	878,024			
1966	964,184.52	885,179	1,060,603			
1967	1,089,756.45	987,995	1,198,732			
1968	1,654,874.18	1,490,512	1,820,362			
1969	2,180,186.73	1,937,750	2,398,205			
1970	2,015,941.30	1,778,242	2,217,535			
1971	2,572,044.54	2,236,804	2,829,249			
1972	3,390,595.93	2,923,304	3,729,656			
1973	3,441,454.31	2,922,104	3,785,600			
1974	3,264,789.26	2,728,646	3,591,268			
1975	3,002,688.37	2,483,824	3,302,957			
1976	3,705,907.47	3,014,570	4,076,498			
1977	5,011,765.50	4,029,961	5,452,624	60,318	15.64	3,857
1978	5,254,538.13	4,150,034	5,615,085	164,907	16.30	10,117
1979	6,005,545.01	4,682,403	6,335,392	270,708	16.64	16,269
1980	5,533,221.50	4,231,365	5,725,128	361,416	17.32	20,867
1981	3,704,395.68	2,776,593	3,756,790	318,045	18.00	17,669
1982	2,357,479.09	1,740,574	2,355,034	238,193	18.37	12,966
1983	1,478,551.24	1,068,549	1,445,770	180,636	19.06	9,477
1984	2,439,331.03	1,733,657	2,345,675	337,589	19.45	17,357
1985	2,679,846.05	1,861,260	2,518,325	429,506	20.14	21,326
1986	3,123,962.71	2,118,172	2,865,932	570,427	20.85	27,359
1987	3,369,433.48	2,240,505	3,031,451	674,926	21.26	31,746
1988	3,211,781.74	2,080,913	2,815,520	717,440	21.98	32,641
1989	8,225,625.60	5,188,231	7,019,788	2,028,400	22.69	89,396

PORTLAND GENERAL ELECTRIC

ACCOUNT 368 LINE TRANSFORMERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 52-R2.5						
NET SALVAGE PERCENT.. -10						
1990	8,089,310.12	4,987,464	6,748,146	2,150,095	23.13	92,957
1991	6,857,741.12	4,106,690	5,556,440	1,987,075	23.85	83,316
1992	6,229,609.20	3,637,344	4,921,405	1,931,165	24.31	79,439
1993	6,203,923.38	3,508,381	4,746,915	2,077,401	25.05	82,930
1994	7,980,421.29	4,364,652	5,905,468	2,872,995	25.78	111,443
1995	8,203,162.29	4,354,731	5,892,045	3,131,434	26.26	119,247
1996	9,514,977.01	4,870,051	6,589,284	3,877,191	27.01	143,547
1997	9,500,597.45	4,679,804	6,331,875	4,118,782	27.75	148,425
1998	10,014,819.71	4,761,246	6,442,068	4,574,234	28.25	161,920
1999	8,714,310.36	3,969,456	5,370,759	4,214,982	29.00	145,344
2000	7,651,309.96	3,348,060	4,529,997	3,886,444	29.52	131,655
2001	7,828,101.66	3,265,258	4,417,964	4,192,948	30.28	138,473
2002	6,976,419.90	2,779,545	3,760,784	3,913,278	30.81	127,013
2003	1,494,509.46	564,207	763,384	880,576	31.58	27,884
2004	4,383,780.76	1,569,613	2,123,720	2,698,439	32.12	84,011
2005	19,106,640.92	6,431,295	8,701,681	12,315,624	32.89	374,449
2006	10,752,514.51	3,401,665	4,602,526	7,225,240	33.45	216,001
2007	14,857,582.20	4,371,844	5,915,199	10,428,141	34.23	304,649
2008	13,530,726.73	3,697,136	5,002,305	9,881,494	34.80	283,951
2009	8,673,763.47	2,183,967	2,954,954	6,586,186	35.37	186,208
2010	7,945,226.35	1,817,868	2,459,615	6,280,134	36.16	173,676
2011	13,701,380.93	2,830,431	3,829,634	11,241,885	36.75	305,902
2012	14,095,321.46	2,592,412	3,507,589	11,997,265	37.35	321,212
2013	15,382,960.11	2,473,888	3,347,224	13,574,032	37.95	357,682
2014	12,554,929.90	1,731,827	2,343,199	11,467,224	38.36	298,937
2015	16,729,942.31	1,913,905	2,589,555	15,813,382	38.79	407,666
2016	15,432,366.02	1,390,302	1,881,109	15,094,494	39.24	384,671
2017	35,040,033.97	2,293,370	3,102,979	35,441,058	39.52	896,788
2018	47,117,853.54	1,896,965	2,566,634	49,263,005	39.48	1,247,796
2019	29,619,670.08	423,561	573,087	32,008,550	38.11	839,899
	469,865,715.01	161,236,054	215,375,023	301,477,264		8,588,138

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 35.1 1.83

PORTLAND GENERAL ELECTRIC

ACCOUNT 369.01 SERVICES - OVERHEAD

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R1.5						
NET SALVAGE PERCENT.. -30						
1951	1,714.98	1,909	2,229			
1952	1,839.12	2,033	2,391			
1953	3,979.17	4,403	5,173			
1954	7,125.29	7,827	9,263			
1955	13,066.63	14,243	16,987			
1956	23,088.51	24,967	30,015			
1957	31,663.03	33,959	41,162			
1958	44,156.71	46,956	57,404			
1959	77,916.51	82,117	101,291			
1960	108,130.48	113,749	140,570			
1961	123,775.46	128,952	160,908			
1962	156,994.91	161,948	204,093			
1963	244,604.90	249,746	317,986			
1964	396,860.44	400,869	515,919			
1965	412,903.39	415,410	536,774			
1966	520,477.54	517,615	676,621			
1967	289,095.57	284,123	375,824			
1968	481,879.45	467,828	626,443			
1969	606,559.89	585,403	788,528			
1970	631,536.39	601,463	820,997			
1971	943,402.12	886,213	1,226,423			
1972	1,206,201.75	1,117,244	1,568,062			
1973	1,242,385.22	1,141,553	1,615,101			
1974	1,155,863.48	1,046,126	1,502,623			
1975	1,139,569.88	1,015,231	1,481,441			
1976	1,435,213.73	1,266,117	1,865,778			
1977	1,719,124.93	1,491,100	2,234,862			
1978	1,079,448.94	920,133	1,403,284			
1979	1,110,077.84	935,130	1,443,101			
1980	969,765.13	801,802	1,260,695			
1981	1,146,021.65	929,206	1,489,828			
1982	1,112,616.64	889,537	1,446,402			
1983	758,355.75	593,686	985,862			
1984	675,251.44	520,376	877,827			
1985	634,033.77	477,732	824,244			
1986	671,011.50	496,783	872,315			
1987	819,661.31	592,238	1,065,560			
1988	1,053,085.64	746,111	1,369,011			
1989	217,127.24	149,798	282,265			
1990	177,234.28	119,626	230,405			
1991	171,716.62	112,598	223,232			
1992	154,924.02	99,130	201,401			
1993	156,436.40	97,535	203,367			

PORTLAND GENERAL ELECTRIC

ACCOUNT 369.01 SERVICES - OVERHEAD

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R1.5						
NET SALVAGE PERCENT.. -30						
1994	236,411.90	142,634	307,335			
1995	282,528.51	165,573	358,564	8,723	29.85	292
1996	317,982.50	180,687	391,295	22,082	30.26	730
1997	333,032.68	183,135	396,596	36,346	30.69	1,184
1998	268,735.94	142,712	309,057	40,300	31.13	1,295
1999	227,353.33	116,332	251,928	43,631	31.58	1,382
2000	240,017.69	118,038	255,623	56,400	32.05	1,760
2001	276,857.17	130,505	282,621	77,293	32.52	2,377
2002	258,404.95	116,399	252,073	83,853	33.01	2,540
2003	132,871.96	57,002	123,443	49,291	33.50	1,471
2004	405,410.64	165,805	359,067	167,967	33.76	4,975
2005	318,294.61	122,976	266,316	147,467	34.28	4,302
2006	329,700.07	120,354	260,638	167,972	34.58	4,857
2007	377,927.19	129,606	280,674	210,631	34.89	6,037
2008	318,752.67	101,979	220,845	193,533	35.23	5,493
2009	200,594.84	59,404	128,645	132,128	35.59	3,713
2010	184,456.25	50,357	109,053	130,740	35.75	3,657
2011	1,809,932.18	449,877	974,252	1,378,660	35.95	38,349
2012	912,163.35	203,723	441,182	744,630	36.17	20,587
2013	7,829,825.50	1,548,191	3,352,757	6,826,016	36.24	188,356
2014	3,198,665.73	548,891	1,188,677	2,969,588	36.17	82,101
2015	5,727,714.08	827,998	1,793,110	5,652,918	35.98	157,113
2016	4,368,246.70	506,542	1,096,966	4,581,755	35.72	128,269
2017	3,760,339.65	326,548	707,171	4,181,271	34.95	119,636
2018	12,006,557.26	664,923	1,439,955	14,168,569	33.71	420,308
2019	13,071,376.24	276,982	599,831	16,392,958	30.17	543,353
	81,320,051.24	28,047,698	47,251,341	58,464,726		1,744,137

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 33.5 2.14

PORTLAND GENERAL ELECTRIC

ACCOUNT 369.03 SERVICES - UNDERGROUND

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R4						
NET SALVAGE PERCENT.. -30						
1956	144,033.98	174,774	187,244			
1957	74,671.50	89,792	97,073			
1958	101,664.81	121,922	132,164			
1959	176,454.38	209,571	229,391			
1960	247,408.19	292,813	321,631			
1961	304,687.66	356,841	396,094			
1962	382,819.80	446,406	497,666			
1963	593,277.73	688,505	771,261			
1964	965,049.35	1,107,027	1,254,564			
1965	1,003,286.76	1,137,326	1,304,273			
1966	1,263,001.58	1,423,037	1,641,902			
1967	699,647.95	778,386	909,542			
1968	1,170,232.03	1,292,802	1,521,302			
1969	1,446,270.63	1,576,131	1,880,152			
1970	1,476,760.53	1,586,897	1,919,789			
1971	2,178,422.22	2,307,472	2,831,949			
1972	2,760,446.76	2,880,913	3,588,581			
1973	2,829,895.46	2,925,433	3,678,864			
1974	2,629,382.89	2,675,082	3,418,198			
1975	2,598,589.24	2,600,512	3,378,166			
1976	3,280,560.99	3,227,974	4,264,729			
1977	3,946,702.89	3,816,225	5,130,714			
1978	4,957,323.94	4,707,078	6,444,521			
1979	5,326,133.98	4,963,105	6,923,974			
1980	4,490,915.07	4,104,831	5,838,190			
1981	3,523,569.22	3,156,977	4,580,640			
1982	2,567,574.73	2,253,047	3,337,847			
1983	2,439,200.69	2,094,737	3,170,961			
1984	3,295,616.19	2,768,087	4,284,301			
1985	4,151,826.81	3,389,012	5,397,375			
1986	4,111,324.37	3,276,314	5,344,722			
1987	4,163,675.20	3,236,841	5,403,199	9,579	21.85	438
1988	5,050,680.25	3,826,597	6,387,667	178,217	22.55	7,903
1989	9,684,611.12	7,103,275	11,857,365	732,629	23.56	31,096
1990	7,730,778.94	5,514,442	9,205,156	844,857	24.26	34,825
1991	7,516,228.05	5,207,994	8,693,608	1,077,488	24.97	43,151
1992	6,580,599.12	4,398,867	7,342,947	1,211,832	25.98	46,645
1993	6,665,481.51	4,316,966	7,206,231	1,458,895	26.69	54,661
1994	10,252,281.00	6,389,427	10,665,752	2,662,213	27.69	96,143
1995	12,389,479.99	7,457,228	12,448,212	3,658,112	28.41	128,761
1996	13,931,717.25	8,045,009	13,429,384	4,681,848	29.41	159,192
1997	14,638,574.55	8,135,388	13,580,252	5,449,895	30.13	180,879
1998	11,727,147.59	6,227,702	10,395,787	4,849,505	31.13	155,782

PORTLAND GENERAL ELECTRIC

ACCOUNT 369.03 SERVICES - UNDERGROUND

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R4						
NET SALVAGE PERCENT.. -30						
1999	9,921,087.95	5,023,543	8,385,707	4,511,707	32.13	140,420
2000	10,460,510.39	5,064,142	8,453,478	5,145,186	32.86	156,579
2001	11,888,491.89	5,461,811	9,117,300	6,337,739	33.85	187,230
2002	11,043,883.01	4,798,125	8,009,421	6,347,627	34.86	182,089
2003	5,675,174.69	2,325,460	3,881,847	3,495,880	35.85	97,514
2004	17,429,938.17	6,743,294	11,256,456	11,402,464	36.58	311,713
2005	13,757,807.66	4,979,226	8,311,730	9,573,420	37.58	254,748
2006	14,341,451.81	4,832,496	8,066,796	10,577,091	38.58	274,160
2007	16,420,412.22	5,123,169	8,552,011	12,794,525	39.58	323,257
2008	12,422,918.71	3,565,875	5,952,449	10,197,345	40.58	251,290
2009	7,972,444.80	2,089,418	3,487,827	6,876,351	41.58	165,376
2010	7,362,774.44	1,755,433	2,930,312	6,641,295	42.31	156,968
2011	3,298,983.78	703,343	1,174,077	3,114,602	43.32	71,898
2012	2,827,334.10	532,217	888,420	2,787,114	44.31	62,900
2013	8,190,997.44	1,335,296	2,228,985	8,419,312	45.32	185,775
2014	8,289,342.52	1,144,427	1,910,371	8,865,774	46.31	191,444
2015	7,604,463.13	858,088	1,432,390	8,453,412	47.32	178,644
2016	4,883,785.10	429,187	716,434	5,632,487	48.31	116,590
2017	3,026,926.54	189,667	316,608	3,618,397	49.32	73,366
2018	39,075,062.77	1,473,130	2,459,068	48,338,514	50.31	960,813
2019	22,701,716.43	286,269	477,864	29,034,367	51.05	568,744
	414,063,514.45	191,002,381	299,302,891	238,979,678		5,850,994

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 40.8 1.41

PORTLAND GENERAL ELECTRIC

ACCOUNT 370 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 28-R2						
NET SALVAGE PERCENT.. -5						
1952	187.79	197	197			
1954	2,086.95	2,191	2,191			
1966	2,300.68	2,416	2,416			
1967	17,568.53	18,447	18,447			
1968	22,789.81	23,908	10,944	12,985	0.05	12,985
1969	1,582.69	1,653	757	905	0.26	905
1972	4,188.97	4,304	1,970	2,428	1.04	2,335
1973	7,855.26	8,015	3,669	4,579	1.35	3,392
1974	5,663.38	5,736	2,626	3,321	1.67	1,989
1975	15,086.11	15,156	6,938	8,902	2.01	4,429
1976	4,705.08	4,706	2,154	2,786	2.16	1,290
1978	13,440.49	13,236	6,059	8,054	2.75	2,929
1979	754.86	738	338	455	2.98	153
1984	22,263.86	20,747	9,497	13,880	4.50	3,084
1985	55,481.09	51,253	23,461	34,794	4.71	7,387
1996	141,836.02	107,794	49,343	99,585	8.97	11,102
1997	15,429.33	11,409	5,223	10,978	9.45	1,162
1999	76,382.44	53,109	24,311	55,891	10.46	5,343
2001	31,215.67	20,190	9,242	23,534	11.53	2,041
2004	214,235.74	121,697	55,707	169,241	13.15	12,870
2005	150,939.45	81,589	37,348	121,138	13.67	8,862
2006	87,992.42	44,903	20,555	71,837	14.28	5,031
2007	136,626.76	65,632	30,043	113,415	14.82	7,653
2008	4,304,741.13	1,933,647	885,135	3,634,843	15.38	236,336
2009	3,321.15	1,384	634	2,853	15.96	179
2010	206,536.77	79,329	36,313	180,551	16.47	10,962
2011	73,673.83	25,776	11,799	65,559	17.01	3,854
2012	1,145.01	360	165	1,037	17.56	59
2014	4,400.87	1,054	482	4,139	18.60	223
2015	284,596.57	57,136	26,154	272,672	19.03	14,329
2016	1,800,024.53	288,418	132,025	1,758,001	19.44	90,432
2017	232,560.75	27,471	12,575	231,614	19.72	11,745
2018	791,676.15	58,687	26,864	804,396	19.73	40,770
2019	923,853.55	25,124	11,501	958,545	18.81	50,959
	9,657,143.69	3,177,412	1,467,083	8,672,918		554,790

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 15.6 5.74

PORTLAND GENERAL ELECTRIC

ACCOUNT 370.01 METERS - AMI

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 15-R3						
NET SALVAGE PERCENT.. -5						
2008	1,376,217.34	1,033,629	929,438	515,590	4.58	112,574
2010	94,726,812.66	61,706,940	55,486,794	43,976,359	5.81	7,569,081
2011	1,209,132.45	720,873	648,208	621,381	6.47	96,040
2012	1,458,684.87	783,423	704,453	827,166	7.16	115,526
2013	5,155,500.32	2,445,718	2,199,186	3,214,089	7.89	407,362
2014	9,456,104.09	3,866,317	3,476,587	6,452,322	8.62	748,529
2015	9,100,274.34	3,095,913	2,783,841	6,771,447	9.39	721,134
2016	4,729,975.60	1,272,411	1,144,150	3,822,324	10.16	376,213
2017	4,614,207.82	900,186	809,446	4,035,472	10.96	368,200
2018	16,001,854.21	1,901,980	1,710,257	15,091,690	11.75	1,284,399
2019	20,824,183.89	846,191	760,894	21,104,499	12.42	1,699,235
	168,652,947.59	78,573,581	70,653,254	106,432,341		13,498,293
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						7.9 8.00

PORTLAND GENERAL ELECTRIC

ACCOUNT 370.02 METERS - RETAINED

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 16-L0.5						
NET SALVAGE PERCENT.. -5						
1973	1,067.66	1,058	1,037	84	2.76	30
1974	2,775.31	2,744	2,690	224	2.81	80
1975	3,531.30	3,482	3,413	295	2.89	102
1976	356.73	350	343	32	3.01	11
1977	6,746.07	6,593	6,463	620	3.16	196
1978	38,535.52	37,444	36,706	3,756	3.35	1,121
1979	39,727.97	38,519	37,760	3,954	3.36	1,177
1980	47,321.88	45,733	44,832	4,856	3.42	1,420
1981	41,490.92	39,919	39,132	4,433	3.52	1,259
1982	52,929.94	50,641	49,643	5,933	3.65	1,625
1983	26,944.59	25,712	25,205	3,087	3.66	843
1984	33,779.66	31,982	31,352	4,117	3.87	1,064
1985	37,761.88	35,566	34,865	4,785	3.96	1,208
1986	27,592.32	25,817	25,308	3,664	4.09	896
1987	56,694.42	52,814	51,773	7,756	4.13	1,878
1988	56,447.96	52,087	51,060	8,210	4.34	1,892
1989	83,601.04	76,571	75,062	12,719	4.47	2,845
1990	115,572.98	104,896	102,829	18,523	4.63	4,001
1991	143,647.69	129,382	126,832	23,998	4.72	5,084
1992	170,310.62	151,966	148,971	29,855	4.86	6,143
1993	115,176.41	101,586	99,584	21,351	5.05	4,228
1994	133,111.95	116,189	113,899	25,869	5.17	5,004
1995	120,956.82	104,245	102,191	24,814	5.35	4,638
1996	162,618.28	138,034	135,314	35,435	5.57	6,362
1997	224,102.82	187,423	183,729	51,579	5.75	8,970
1998	164,755.63	135,765	133,089	39,904	5.90	6,763
1999	128,022.66	103,883	101,836	32,588	6.03	5,404
2000	428,702.53	341,474	334,744	115,394	6.21	18,582
2001	276,709.07	215,526	211,278	79,267	6.44	12,309
2002	320,992.45	244,760	239,936	97,106	6.60	14,713
2003	155,278.29	115,678	113,398	49,644	6.76	7,344
2004	299,345.00	217,284	213,002	101,310	6.92	14,640
2005	747,879.07	527,232	516,842	268,431	7.10	37,807
2006	691,775.58	471,701	462,405	263,959	7.29	36,208
2007	253,252.94	166,516	163,234	102,682	7.46	13,764
2008	387,718.42	244,833	240,008	167,096	7.62	21,929
2009	339,630.49	205,195	201,151	155,461	7.75	20,059
2010	1,039,809.73	595,359	583,626	508,174	7.92	64,163
	6,976,674.60	5,145,959	5,044,542	2,280,966		335,762

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 6.8 4.81

PORTLAND GENERAL ELECTRIC

ACCOUNT 371 INSTALLATIONS ON CUSTOMERS' PREMISES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 30-R4						
NET SALVAGE PERCENT.. 0						
1995	132,386.10	102,493	113,967	18,419	7.15	2,576
1996	14,805.15	11,098	12,340	2,465	7.85	314
1997	517.49	376	418	99	8.46	12
2002	228,424.72	135,113	150,240	78,185	12.09	6,467
2019	1,373,579.67	24,450	27,187	1,346,393	27.67	48,659
	1,749,713.13	273,530	304,152	1,445,561		58,028
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						24.9 3.32

PORTLAND GENERAL ELECTRIC

ACCOUNT 373.01 CIRCUITS - OTHER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 40-L2.5						
NET SALVAGE PERCENT.. -25						
1936	2.40	3	3			
1937	6.44	8	8			
1938	17.60	21	22			
1939	29.88	35	37			
1940	66.13	78	83			
1941	136.13	159	170			
1942	79.72	93	100			
1943	155.74	180	195			
1944	261.07	303	326			
1945	343.99	397	430			
1946	1,333.08	1,531	1,666			
1947	3,173.32	3,652	3,967			
1948	3,915.87	4,480	4,895			
1949	4,010.81	4,559	5,014			
1950	5,103.25	5,807	6,379			
1951	7,104.26	8,030	8,880			
1952	7,235.93	8,181	9,045			
1953	8,217.19	9,222	10,271			
1954	10,650.78	11,948	13,313			
1955	13,632.45	15,168	17,041			
1956	21,225.46	23,587	26,532			
1957	21,247.74	23,572	26,560			
1958	19,231.25	21,140	24,039			
1959	24,644.69	27,023	30,806			
1960	24,112.95	26,361	30,141			
1961	24,263.86	26,260	30,330			
1962	23,962.78	25,835	29,953			
1963	26,529.37	28,479	33,162			
1964	25,963.44	27,739	32,454			
1965	25,301.62	26,889	31,627			
1966	25,814.18	27,276	32,268			
1967	27,524.42	28,901	34,406			
1968	33,983.25	35,440	42,479			
1969	39,726.50	41,127	49,658			
1970	51,739.06	53,142	64,674			
1971	58,530.62	59,965	73,163			
1972	51,983.31	52,776	64,979			
1973	63,214.05	63,933	79,018			
1974	77,500.20	77,578	96,875			
1975	69,758.51	69,462	87,198			
1976	58,158.66	57,555	72,698			
1977	69,249.24	68,055	86,562			
1978	202,692.03	197,675	253,365			

PORTLAND GENERAL ELECTRIC

ACCOUNT 373.01 CIRCUITS - OTHER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 40-L2.5						
NET SALVAGE PERCENT.. -25						
1979	213,396.81	206,355	266,746			
1980	185,661.36	178,745	232,077			
1981	125,691.16	119,768	157,114			
1982	115,871.79	109,716	144,840			
1983	99,669.50	93,677	124,587			
1984	136,921.07	126,994	169,847	1,304	12.34	106
1985	172,313.60	158,270	211,677	3,715	12.45	298
1986	143,854.45	130,728	174,841	4,977	12.58	396
1987	170,941.18	153,462	205,247	8,429	12.75	661
1988	208,958.56	185,137	247,610	13,588	12.94	1,050
1989	699,200.04	610,402	816,378	57,622	13.17	4,375
1990	553,351.82	475,468	635,911	55,779	13.42	4,156
1991	538,088.39	454,281	607,575	65,035	13.70	4,747
1992	465,952.74	384,411	514,128	68,313	14.17	4,821
1993	472,536.68	381,928	510,807	79,864	14.48	5,515
1994	731,177.30	577,996	773,037	140,935	14.82	9,510
1995	887,412.54	682,198	912,401	196,865	15.34	12,833
1996	998,063.76	747,550	999,805	247,775	15.72	15,762
1997	1,995,975.69	1,448,330	1,937,059	557,911	16.26	34,312
1998	837,070.18	587,205	785,353	260,985	16.81	15,526
1999	708,313.48	479,174	640,868	244,524	17.38	14,069
2000	747,669.56	486,546	650,728	283,859	17.96	15,805
2001	845,023.41	527,611	705,650	350,629	18.54	18,912
2002	782,582.55	467,397	625,117	353,111	19.13	18,458
2003	396,879.67	225,130	301,098	195,002	19.86	9,819
2004	1,239,933.96	667,859	893,223	656,694	20.47	32,081
2005	982,990.64	498,868	667,207	561,531	21.21	26,475
2006	1,027,694.79	489,054	654,082	630,536	21.96	28,713
2007	1,176,762.21	522,188	698,397	772,556	22.71	34,018
2008	918,138.75	377,470	504,845	642,828	23.47	27,389
2009	553,440.46	209,200	279,793	412,008	24.22	17,011
2010	512,619.49	176,533	236,103	404,671	24.98	16,200
2011	133,233.89	41,336	55,284	111,258	25.75	4,321
2012	136,875.09	37,606	50,296	120,798	26.63	4,536
2013	74,231.47	17,797	23,802	68,987	27.40	2,518
2014	168,171.68	34,223	45,771	164,444	28.28	5,815
2015	657,002.34	109,719	146,743	674,510	29.17	23,123
2016	702,057.87	91,531	122,418	755,154	30.06	25,122

PORTLAND GENERAL ELECTRIC

ACCOUNT 373.01 CIRCUITS - OTHER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 40-L2.5						
NET SALVAGE PERCENT.. -25						
2017	246,454.56	23,044	30,820	277,248	30.94	8,961
2018	728,945.67	40,821	54,596	856,586	31.95	26,810
2019	1,454,607.27	27,274	36,477	1,781,782	32.83	54,273
	25,077,570.66	14,526,627	19,265,150	12,081,813		528,497
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						22.9 2.11

PORTLAND GENERAL ELECTRIC

ACCOUNT 373.02 FIXTURES, ORNAMENTAL POSTS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 28-L1						
NET SALVAGE PERCENT.. -25						
1923	107.02	134	134			
1924	139.75	175	175			
1931	81.34	102	102			
1932	62.59	78	78			
1933	55.64	70	70			
1934	49.77	62	62			
1935	73.01	91	91			
1936	36.03	45	45			
1937	182.35	226	228			
1938	503.67	621	630			
1939	415.42	510	519			
1940	409.71	501	512			
1941	5,799.79	7,113	7,250			
1942	700.82	855	876			
1943	859.81	1,044	1,075			
1944	4,263.05	5,190	5,329			
1945	1,862.55	2,255	2,328			
1946	1,492.00	1,796	1,865			
1947	2,358.93	2,843	2,949			
1948	6,454.54	7,730	8,068			
1949	7,871.68	9,434	9,840			
1950	7,384.24	8,789	9,230			
1951	8,588.96	10,223	10,736			
1952	10,447.23	12,430	13,059			
1953	9,864.60	11,644	12,331			
1954	13,778.42	16,245	17,223			
1955	29,680.47	34,938	37,101			
1956	66,003.99	77,010	82,505			
1957	61,575.69	71,674	76,970			
1958	10,902.36	12,655	13,628			
1959	12,561.18	14,533	15,701			
1960	11,888.00	13,704	14,860			
1961	6,074.22	6,973	7,593			
1962	3,203.05	3,660	4,004			
1975	25,370.97	26,957	31,714			
1976	23,187.22	24,460	28,984			
1977	34,710.22	36,324	43,388			
1978	98,471.66	102,681	123,090			
1979	133,245.10	137,609	166,556			
1980	130,529.51	133,401	163,162			
1981	251,054.63	254,946	313,818			
1982	209,573.14	210,228	261,966			
1983	133,450.84	132,734	166,814			

PORTLAND GENERAL ELECTRIC

ACCOUNT 373.02 FIXTURES, ORNAMENTAL POSTS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 28-L1						
NET SALVAGE PERCENT.. -25						
1984	239,970.99	236,401	299,964			
1985	99,175.27	96,659	123,969			
1986	211,855.31	204,043	264,819			
1987	390,853.50	373,167	488,567			
1988	520,696.09	489,975	650,870			
1989	628,053.46	584,247	785,067			
1990	521,575.24	478,936	651,969			
1991	514,515.61	465,572	643,145			
1992	441,068.76	392,661	551,336			
1993	450,514.19	393,975	563,143			
1994	705,345.34	607,038	881,682			
1995	875,283.66	739,834	1,094,105			
1996	983,209.92	817,293	1,229,012			
1997	1,040,211.22	845,432	1,281,699	18,565	12.10	1,534
1998	826,536.26	657,510	996,804	36,366	12.28	2,961
1999	705,821.68	548,071	830,891	51,386	12.50	4,111
2000	868,320.55	658,187	997,830	87,571	12.66	6,917
2001	520,959.82	384,338	582,668	68,532	12.85	5,333
2003	345,685.19	240,251	364,227	67,879	13.18	5,150
2004	1,215,175.61	816,902	1,238,447	280,523	13.32	21,060
2005	986,289.00	638,129	967,422	265,439	13.51	19,648
2006	1,086,292.38	674,588	1,022,695	335,170	13.67	24,519
2007	1,270,929.29	752,708	1,141,127	447,535	13.88	32,243
2008	824,159.43	463,178	702,191	328,008	14.08	23,296
2009	497,124.69	262,979	398,684	222,722	14.31	15,564
2010	531,601.92	261,947	397,119	267,383	14.60	18,314
2011	580,583.73	264,020	400,262	325,468	14.86	21,902
2012	825,564.72	341,371	517,528	514,428	15.17	33,911
2013	5,676,072.61	2,093,761	3,174,202	3,920,889	15.53	252,472
2014	4,741,595.07	1,522,052	2,307,475	3,619,519	15.91	227,500
2015	17,072,461.17	4,618,101	7,001,175	14,339,401	16.29	880,258
2016	4,899,018.01	1,060,637	1,607,956	4,515,817	16.70	270,408
2017	3,683,219.15	588,394	892,022	3,712,002	17.07	217,458
2018	7,522,422.26	747,541	1,133,294	8,269,734	17.37	476,093
2019	20,057,147.15	707,014	1,071,854	23,999,580	17.23	1,392,895
	83,684,633.42	26,421,605	38,911,879	65,693,913		3,953,547

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 16.6 4.72

PORTLAND GENERAL ELECTRIC

ACCOUNT 373.07 SENTINEL LIGHTING EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 30-L0.5						
NET SALVAGE PERCENT.. -25						
1963	9,962.31	10,835	12,453			
1964	11,213.77	12,136	14,017			
1965	13,043.38	14,040	16,304			
1966	16,211.14	17,346	20,264			
1967	15,396.10	16,368	19,245			
1968	19,326.00	20,529	24,158			
1969	25,944.69	27,352	32,431			
1970	30,032.52	31,407	37,541			
1971	31,002.29	32,328	38,753			
1972	26,225.94	27,095	32,782			
1973	37,202.98	38,273	46,504			
1974	42,391.58	43,398	52,989			
1975	55,590.94	56,279	69,489			
1976	57,628.31	57,974	72,035			
1977	67,854.92	67,770	84,819			
1978	94,586.23	93,711	118,233			
1979	111,717.78	109,721	139,647			
1980	125,475.75	122,057	156,845			
1981	179,321.71	173,449	224,152			
1982	190,792.16	182,445	238,490			
1983	70,464.28	66,554	88,080			
1984	112,539.24	105,365	140,674			
1985	118,054.19	109,466	147,568			
1986	92,117.44	84,472	115,147			
1987	165,332.10	149,791	206,665			
1988	219,640.74	196,304	274,551			
1989	197,534.49	173,979	246,918			
1990	181,618.92	158,054	227,024			
1991	184,550.89	157,791	230,689			
1992	161,159.09	135,736	201,449			
1993	167,807.47	138,966	209,759			
1994	264,988.96	215,370	331,236			
1995	322,943.95	258,113	403,680			
1996	379,838.17	297,888	474,798			
1997	379,374.29	291,265	474,218			
1998	322,066.72	241,470	402,583			
1999	284,455.97	208,471	355,570			
2000	297,528.61	212,510	371,911			
2001	333,765.31	232,301	417,207			
2002	310,600.12	209,966	388,250			
2003	150,219.99	98,206	187,775			
2004	468,541.00	295,942	585,676			
2005	374,844.87	228,281	468,556			

PORTLAND GENERAL ELECTRIC

ACCOUNT 373.07 SENTINEL LIGHTING EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 30-L0.5						
NET SALVAGE PERCENT.. -25						
2006	392,210.18	229,002	490,263			
2007	453,981.33	252,527	567,477			
2008	332,471.73	175,878	415,590			
2009	200,625.53	99,811	250,782			
2010	189,645.87	88,280	222,000	15,057	16.01	940
2011	193,084.51	83,075	208,911	32,445	16.19	2,004
2014	4,399.75	1,371	3,448	2,052	16.57	124
2015	3,694.77	981	2,466	2,152	16.69	129
2016	4.86	1	3	3	16.74	
2017	22.00	4	10	18	16.73	1
2019	0.16					
	8,491,048.00	6,351,704	10,562,085	51,725		3,198

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 16.2 0.04

PORTLAND GENERAL ELECTRIC

ACCOUNT 390 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 42-R0.5						
NET SALVAGE PERCENT.. -10						
1910	1,579.45	1,737	1,737			
1932	10.48	12	12			
1941	1,432.36	1,521	1,576			
1946	14,036.03	14,526	15,440			
1947	6,398.18	6,582	7,038			
1949	1,090.67	1,108	1,200			
1951	62,560.61	62,692	67,926	891	6.69	133
1952	288.08	287	311	6	7.13	1
1953	374.79	370	401	11	7.57	1
1955	507,478.85	496,878	538,357	19,870	7.96	2,496
1956	195.23	190	206	9	8.45	1
1957	131.89	127	138	7	8.93	1
1958	4,571.84	4,392	4,759	270	8.92	30
1959	83,644.60	79,606	86,251	5,758	9.43	611
1960	2,470.89	2,329	2,523	195	9.94	20
1961	21.48	20	22	2	9.99	
1962	364,534.62	338,915	367,207	33,781	10.53	3,208
1964	20,954.74	19,189	20,791	2,259	11.17	202
1965	6,367.95	5,765	6,246	759	11.72	65
1966	1,527.67	1,376	1,491	189	11.86	16
1968	4,797.87	4,240	4,594	684	12.60	54
1969	948.62	833	903	140	12.79	11
1970	8,971.68	7,767	8,415	1,454	13.40	109
1971	828.35	711	770	141	13.61	10
1972	7,522.33	6,367	6,899	1,376	14.23	97
1973	82,524.11	69,226	75,005	15,772	14.48	1,089
1974	294,802.93	244,931	265,378	58,905	14.74	3,996
1975	151,443.02	124,541	134,938	31,649	15.02	2,107
1976	147,942.83	120,344	130,390	32,347	15.32	2,111
1977	998,897.63	798,599	865,266	233,521	15.98	14,613
1978	1,082,412.39	854,889	926,255	264,399	16.30	16,221
1979	158,080.29	123,252	133,541	40,347	16.64	2,425
1980	473,980.90	364,548	394,980	126,399	16.99	7,440
1981	2,233,284.49	1,693,098	1,834,437	622,176	17.36	35,840
1982	5,256,894.51	3,925,218	4,252,893	1,529,691	17.75	86,180
1983	55,696.16	40,926	44,342	16,924	18.14	933
1984	45,629.27	32,966	35,718	14,474	18.55	780
1985	141,083.93	100,658	109,061	46,131	18.69	2,468
1986	82,000.64	57,413	62,206	27,995	19.13	1,463
1987	4,161.40	2,856	3,094	1,484	19.58	76
1988	197,379.54	133,354	144,486	72,631	19.78	3,672
1989	138,074.47	91,251	98,869	53,013	20.26	2,617
1990	374,503.68	243,053	263,343	148,611	20.50	7,249

PORTLAND GENERAL ELECTRIC

ACCOUNT 390 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 42-R0.5						
NET SALVAGE PERCENT.. -10						
1991	135,128.91	85,573	92,717	55,925	21.00	2,663
1992	687,333.53	426,271	461,856	294,211	21.28	13,826
1993	302,513.53	183,420	198,732	134,033	21.58	6,211
1994	423,044.65	250,358	271,258	194,091	21.90	8,863
1995	2,690,622.75	1,551,763	1,681,303	1,278,382	22.23	57,507
1996	205,249.96	115,145	124,757	101,018	22.58	4,474
1997	4,580,515.23	2,494,091	2,702,297	2,336,270	22.95	101,798
1998	5,164,199.40	2,735,786	2,964,168	2,716,451	23.14	117,392
1999	143,720.53	73,576	79,718	78,375	23.55	3,328
2000	667,501.62	330,707	358,314	375,938	23.79	15,802
2001	541,061.26	258,779	280,382	314,785	24.05	13,089
2002	408,450.56	187,895	203,580	245,716	24.34	10,095
2003	689,060.63	305,157	330,631	427,336	24.48	17,457
2004	319,774.73	135,214	146,502	205,250	24.82	8,270
2005	406,657.98	164,078	177,775	269,549	25.03	10,769
2006	185,697.57	71,412	77,373	126,894	25.11	5,054
2007	822,494.91	299,651	324,666	580,078	25.24	22,982
2008	827,214.28	284,628	308,389	601,547	25.26	23,814
2009	618,792.61	199,437	216,086	464,586	25.34	18,334
2010	272,330.74	81,661	88,478	211,086	25.34	8,330
2011	5,154,499.15	1,426,559	1,545,648	4,124,301	25.28	163,145
2012	3,258,949.84	822,722	891,402	2,693,443	25.18	106,968
2013	27,163,048.94	6,155,147	6,668,976	23,210,378	25.05	926,562
2014	9,048,937.37	1,811,597	1,962,828	7,991,003	24.71	323,391
2015	14,712,405.49	2,534,359	2,745,926	13,437,720	24.24	554,361
2016	6,402,526.76	909,927	985,887	6,056,892	23.60	256,648
2017	2,820,036.89	308,653	334,419	2,767,622	22.63	122,299
2018	13,706,206.84	1,004,117	1,087,941	13,988,887	21.02	665,504
2019	5,336,018.82	164,936	178,705	5,690,916	17.29	329,145
	120,715,526.93	35,451,282	38,410,129	94,376,951		4,116,427
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						22.9 3.41

PORTLAND GENERAL ELECTRIC

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS - LEASE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CSS						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 12-2028						
NET SALVAGE PERCENT.. 0						
1997	1,366.09	976	1,366			
2002	333.00	220	333			
2004	2,781.89	1,760	2,782			
2008	444.93	250	445			
2012	1,783.27	811	1,714	69	9.00	8
2013	9,378.23	3,933	8,311	1,067	9.00	119
	16,087.41	7,950	14,951	1,136		127

EASTPORT

INTERIM SURVIVOR CURVE.. SQUARE
PROBABLE RETIREMENT YEAR.. 12-2020
NET SALVAGE PERCENT.. 0

2006	52,149.39	48,553	52,149			
2008	1,462.19	1,345	1,462			
2012	5,143.38	4,538	5,143			
	58,754.96	54,436	58,755			

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INTERIM SURVIVOR CURVE.. SQUARE
PROBABLE RETIREMENT YEAR.. 12-2028
NET SALVAGE PERCENT.. 0

1986	93,902.38	74,018	93,902			
1987	83,644.81	65,505	83,645			
1989	12,249.26	9,458	12,249			
1990	2,206.00	1,690	2,206			
1991	512.31	389	512			
1992	2,643.00	1,991	2,643			
1993	15,011.55	11,206	15,012			
1994	38,208.40	28,241	38,208			
1998	7,754.48	5,466	7,754			
1999	895.96	623	896			
2002	1,786.12	1,180	1,786			
2004	1,012.25	640	1,012			
2007	7,469.75	4,343	7,470			

PORTLAND GENERAL ELECTRIC

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS - LEASE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
ERC TUALATIN						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 12-2028						
NET SALVAGE PERCENT.. 0						
2008	441.95	248	442			
2009	581.19	313	581			
2013	145,935.91	61,198	120,463	25,473	9.00	2,830
	414,255.32	266,509	388,782	25,473		2,830
HILLSBORO						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 12-2020						
NET SALVAGE PERCENT.. 0						
1995	230.42	221	230			
2001	6,873.39	6,521	6,873			
2008	1,462.19	1,345	1,462			
2012	9,650.93	8,515	9,651			
2014	75,119.13	63,562	75,119			
	93,336.06	80,164	93,336			
SALEM						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 12-2020						
NET SALVAGE PERCENT.. 0						
2015	13,580.71	11,111	13,581			
	13,580.71	11,111	13,581			
WILSONVILLE						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 12-2021						
NET SALVAGE PERCENT.. 0						
2001	148,174.74	133,719	148,175			
2002	333.00	299	332	1	2.00	
2004	130.00	115	128	2	2.00	1
2012	6,690.58	5,282	5,859	832	2.00	416
2014	117,013.81	85,810	95,177	21,837	2.00	10,918
	272,342.13	225,225	249,669	22,673		11,335

PORTLAND GENERAL ELECTRIC

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS - LEASE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
WTC						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 9-2043						
NET SALVAGE PERCENT.. 0						
1977	19,008.23	12,194	12,375	6,634	23.75	279
1978	552,013.33	351,092	356,294	195,719	23.75	8,241
1979	113,608.62	71,613	72,674	40,935	23.75	1,724
1980	383,547.55	239,529	243,078	140,470	23.75	5,915
1981	211,679.31	130,917	132,857	78,823	23.75	3,319
1982	580,304.81	355,286	360,550	219,755	23.75	9,253
1983	137,791.43	83,475	84,712	53,080	23.75	2,235
1984	123,415.06	73,945	75,041	48,374	23.75	2,037
1985	336,208.28	199,126	202,076	134,132	23.75	5,648
1986	216,187.84	126,502	128,376	87,812	23.75	3,697
1987	53,038.22	30,644	31,098	21,940	23.75	924
1988	64,367.07	36,698	37,242	27,125	23.75	1,142
1989	226,784.39	127,500	129,389	97,395	23.75	4,101
1990	384,938.42	213,252	216,412	168,527	23.75	7,096
1991	345,721.48	188,574	191,368	154,353	23.75	6,499
1992	867,037.68	465,244	472,137	394,900	23.75	16,627
1993	802,212.10	423,055	429,323	372,889	23.75	15,701
1994	242,464.55	125,541	127,401	115,063	23.75	4,845
1995	537,952.01	273,156	277,203	260,749	23.75	10,979
1996	290,918.40	144,688	146,832	144,087	23.75	6,067
1997	178,674.68	86,923	88,211	90,464	23.75	3,809
1998	781,295.57	371,225	376,725	404,570	23.75	17,035
1999	449,463.79	208,228	211,313	238,151	23.75	10,027
2000	495,240.61	223,289	226,597	268,643	23.75	11,311
2001	324,083.00	141,906	144,009	180,074	23.75	7,582
2002	266,120.35	112,899	114,572	151,549	23.75	6,381
2003	1,081,289.98	443,264	449,832	631,458	23.75	26,588
2004	540,504.36	213,445	216,608	323,897	23.75	13,638
2005	71,329.34	27,040	27,441	43,889	23.75	1,848
2006	1,089,097.95	394,711	400,559	688,539	23.75	28,991
2007	869,508.62	299,833	304,276	565,233	23.75	23,799
2008	1,190,238.84	388,304	394,057	796,181	23.75	33,523
2009	820,715.19	251,607	255,335	565,380	23.75	23,805
2010	1,308,812.67	373,941	379,482	929,331	23.75	39,130
2011	1,199,419.44	316,131	320,815	878,604	23.75	36,994
2012	1,503,785.84	360,909	366,256	1,137,529	23.75	47,896

PORTLAND GENERAL ELECTRIC

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS - LEASE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
WTC						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 9-2043						
NET SALVAGE PERCENT.. 0						
2013	653,079.16	140,334	142,413	510,666	23.75	21,502
2014	2,759,541.03	518,876	526,564	2,232,977	23.75	94,020
2015	2,432,245.84	387,432	393,172	2,039,073	23.75	85,856
	24,503,645.04	8,932,328	9,064,675	15,438,970		650,064
	25,372,001.63	9,577,723	9,883,749	15,488,252		664,356
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						23.3 2.62

PORTLAND GENERAL ELECTRIC

ACCOUNT 391.10 OFFICE FURNITURE AND EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2007	1,054,459.67	878,713	989,258	65,202	2.50	26,081
2008	1,325,084.60	1,015,903	1,143,707	181,378	3.50	51,822
2009	855,579.02	598,905	674,249	181,330	4.50	40,296
2010	2,318,623.16	1,468,454	1,653,190	665,433	5.50	120,988
2011	994,963.22	563,816	634,746	360,217	6.50	55,418
2012	1,465,352.04	732,676	824,849	640,503	7.50	85,400
2013	2,604,993.36	1,128,822	1,270,831	1,334,162	8.50	156,960
2014	4,349,934.83	1,594,991	1,795,645	2,554,290	9.50	268,873
2015	3,051,889.38	915,567	1,030,748	2,021,141	10.50	192,490
2016	754,982.36	176,160	198,321	556,661	11.50	48,405
2017	5,621,895.82	937,001	1,054,879	4,567,017	12.50	365,361
2018	1,404,257.67	140,426	158,092	1,246,166	13.50	92,309
2019	1,773,281.71	59,103	66,538	1,706,744	14.50	117,706
	27,575,296.84	10,210,537	11,495,053	16,080,244		1,622,109
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						9.9 5.88

PORTLAND GENERAL ELECTRIC

ACCOUNT 391.20 COMPUTERS AND EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 5-SQUARE						
NET SALVAGE PERCENT.. 0						
2007	57,896.66	57,897	57,897			
2008	166,419.46	166,419	166,419			
2012	31,716.62	31,717	31,717			
2013	168,274.26	168,274	168,274			
2014	6,901,729.11	6,901,729	6,901,729			
2015	15,425,531.04	13,882,978	14,124,681	1,300,850	0.50	1,300,850
2016	41,003,989.74	28,702,793	29,202,510	11,801,480	1.50	7,867,653
2017	23,503,431.02	11,751,716	11,956,314	11,547,117	2.50	4,618,847
2018	21,642,389.66	6,492,717	6,605,755	15,036,635	3.50	4,296,181
2019	24,031,095.02	2,403,110	2,444,948	21,586,147	4.50	4,796,922
	132,932,472.59	70,559,350	71,660,244	61,272,229		22,880,453
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						2.7 17.21

PORTLAND GENERAL ELECTRIC

ACCOUNT 392.04 TRANSPORTATION EQUIPMENT - HEAVY DUTY TRUCKS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 20-S0						
NET SALVAGE PERCENT.. +15						
1980	228,329.35	193,963	194,080			
1984	1,830.00	1,491	1,556			
1986	2,996.86	2,381	2,547			
1991	13,579.78	10,100	11,543			
1994	134,548.82	95,073	114,366			
1995	351,191.09	243,526	298,512			
1996	299,846.50	204,252	254,414	456	5.82	78
1997	483,929.26	322,079	401,177	10,163	6.24	1,629
1998	429,306.76	280,105	348,895	16,016	6.51	2,460
1999	364,840.09	232,027	289,010	21,104	6.90	3,059
2000	598,856.13	371,234	462,404	46,624	7.24	6,440
2001	317,766.91	191,880	239,003	31,099	7.54	4,125
2002	201,511.71	118,101	147,105	24,180	7.88	3,069
2003	234,883.52	133,407	166,170	33,481	8.19	4,088
2004	405,798.92	222,410	277,031	67,898	8.54	7,951
2005	638,887.72	337,020	419,788	123,267	8.86	13,913
2006	77,603.41	39,274	48,919	17,044	9.17	1,859
2007	338,086.25	163,458	203,601	83,772	9.48	8,837
2008	149,414.72	68,645	85,503	41,500	9.78	4,243
2009	869,881.97	377,316	469,980	269,420	10.08	26,728
2010	980,852.27	398,354	496,184	337,540	10.38	32,518
2011	138,154.03	51,998	64,768	52,663	10.69	4,926
2012	527,599.21	182,299	227,069	221,390	10.95	20,218
2015	5,782,652.60	1,364,475	1,699,572	3,215,683	11.71	274,610
2016	6,263,207.54	1,207,421	1,503,948	3,819,778	11.93	320,183
2017	829,371.47	120,690	150,330	554,636	12.10	45,838
2018	1,353,565.37	125,868	156,779	993,752	12.22	81,322
2019	4,015,695.06	134,486	167,514	3,245,827	12.21	265,833
	26,034,187.32	7,193,333	8,901,768	13,227,291		1,133,927

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 11.7 4.36

PORTLAND GENERAL ELECTRIC

ACCOUNT 392.05 TRANSPORTATION EQUIPMENT - MEDIUM DUTY TRUCKS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 15-S2						
NET SALVAGE PERCENT.. +15						
1995	7,605.18	6,224	6,464			
1997	40,689.95	32,529	34,586			
1998	315,974.24	249,455	268,578			
2001	213,009.36	160,454	181,058			
2002	266,120.41	196,344	226,202			
2003	349,771.90	252,145	297,306			
2004	931,758.87	654,346	791,995			
2005	754,753.86	514,387	641,541			
2006	1,298,664.26	853,950	1,103,865			
2007	449,142.56	283,465	381,771			
2008	528,792.14	317,868	449,473			
2009	1,580,833.36	898,672	1,343,708			
2010	229,566.62	121,977	195,132			
2011	339,998.80	166,810	288,999			
2012	610,243.54	271,543	518,707			
2013	42,915.35	16,955	35,104	1,374	7.49	183
2014	161,680.85	55,178	114,241	23,188	8.20	2,828
2015	2,562,445.32	726,171	1,503,464	674,615	9.00	74,957
2016	3,359,735.94	749,641	1,552,057	1,303,719	9.83	132,627
2017	3,079,136.41	493,355	1,021,442	1,595,824	10.76	148,311
2018	3,419,757.25	330,212	683,671	2,223,123	11.71	189,848
2019	7,441,378.10	239,091	495,014	5,830,157	12.71	458,706
	27,983,974.27	7,590,772	12,134,378	11,652,000		1,007,460
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						11.6 3.60

PORTLAND GENERAL ELECTRIC

ACCOUNT 392.06 TRANSPORTATION EQUIPMENT - LIGHT DUTY TRUCKS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 13-L2.5						
NET SALVAGE PERCENT.. +15						
1991	1,728.40	1,403	1,469			
1993	21,792.16	17,427	18,523			
1994	64,641.73	51,418	54,945			
1995	14,535.39	11,473	12,355			
1996	56,432.87	44,073	47,968			
1998	154,529.92	118,045	131,350			
1999	154,961.43	116,912	131,717			
2000	187,099.81	139,251	159,035			
2001	99,289.60	72,758	84,396			
2002	76,501.14	55,077	65,026			
2003	76,735.25	54,241	65,225			
2004	112,334.08	77,848	95,484			
2005	363,703.61	247,009	305,357	3,791	3.65	1,039
2006	296,345.75	197,233	243,823	8,071	3.74	2,158
2007	170,819.95	111,076	137,314	7,883	3.84	2,053
2008	698,632.46	441,162	545,372	48,466	3.98	12,177
2009	530,109.79	323,166	399,503	51,090	4.14	12,341
2010	18,184.00	10,557	13,051	2,405	4.41	545
2011	119,495.11	65,188	80,587	20,984	4.74	4,427
2012	316,447.54	158,967	196,518	72,462	5.19	13,962
2013	109,642.86	49,553	61,258	31,938	5.72	5,584
2014	23,631.12	9,324	11,526	8,560	6.35	1,348
2015	3,938,893.97	1,304,739	1,612,941	1,735,119	7.05	246,116
2016	706,660.88	186,085	230,041	370,621	7.80	47,516
2017	833,258.43	159,715	197,442	510,828	8.59	59,468
2018	1,439,762.82	167,783	207,416	1,016,382	9.44	107,668
2019	2,696,951.83	105,451	130,361	2,162,048	10.36	208,692
	13,283,121.90	4,296,934	5,240,003	6,050,651		725,094
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						8.3 5.46

PORTLAND GENERAL ELECTRIC

ACCOUNT 392.08 TRANSPORTATION EQUIPMENT - TRAILERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 30-S0						
NET SALVAGE PERCENT.. +15						
1945	2,128.32	1,809	1,809			
1960	8,027.62	6,821	6,823			
1969	54,182.21	43,024	46,055			
1970	4,925.83	3,896	4,187			
1971	12,233.79	9,582	10,399			
1972	44,938.12	34,836	38,197			
1973	11,049.18	8,516	9,392			
1974	9,702.11	7,392	8,247			
1979	78,278.84	56,863	66,537			
1980	19,603.41	14,085	16,663			
1981	46,144.54	32,767	39,223			
1982	25,593.49	17,947	21,754			
1984	700.00	477	595			
1985	10,376.50	6,999	8,820			
1986	2,900.00	1,924	2,465			
1989	6,182.97	3,911	5,256			
1990	201,879.89	125,541	171,598			
1991	56,001.98	34,321	47,602			
1992	68,125.11	40,928	57,906			
1993	43,900.55	25,807	36,541	774	11.82	65
1995	52,909.94	29,862	42,282	2,691	12.40	217
1996	50,169.00	27,659	39,163	3,481	12.73	273
1997	226,110.08	121,505	172,041	20,153	13.09	1,540
1998	171,059.90	89,712	127,025	18,376	13.34	1,378
1999	373,612.68	190,733	270,062	47,509	13.63	3,486
2000	251,846.09	124,802	176,709	37,360	13.95	2,678
2001	142,660.51	68,416	96,871	24,390	14.29	1,707
2002	36,679.92	16,967	24,024	7,154	14.66	488
2003	322,235.67	143,715	203,488	70,412	14.95	4,710
2004	228,620.29	97,902	138,621	55,706	15.27	3,648
2005	17,460.72	7,166	10,146	4,696	15.53	302
2006	50,653.81	19,823	28,068	14,988	15.82	947
2007	28,748.40	10,691	15,138	9,298	16.07	579
2008	225,234.46	79,030	111,900	79,549	16.36	4,862
2009	390,351.24	128,207	181,530	150,269	16.67	9,014
2010	531,015.34	162,491	230,073	221,290	16.89	13,102
2011	476,614.72	134,298	190,154	214,969	17.14	12,542
2012	74,394.82	19,066	26,996	36,240	17.38	2,085
2013	3,233.53	740	1,048	1,701	17.65	96
2015	892,216.03	151,525	214,546	543,838	18.02	30,180
2016	198,446.31	27,225	38,548	130,131	18.19	7,154

PORTLAND GENERAL ELECTRIC

ACCOUNT 392.08 TRANSPORTATION EQUIPMENT - TRAILERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 30-S0						
NET SALVAGE PERCENT.. +15						
2017	652,804.13	66,586	94,281	460,603	18.33	25,128
2018	42,342.56	2,714	3,843	32,148	18.38	1,749
2019	201,233.59	4,550	6,442	164,607	18.26	9,015
	6,347,528.20	2,202,831	3,043,068	2,352,331		136,945
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						17.2 2.16

PORTLAND GENERAL ELECTRIC

ACCOUNT 392.09 TRANSPORTATION EQUIPMENT - AUTOS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 12-S1.5						
NET SALVAGE PERCENT.. +15						
1996	1,049.20	892	892			
2005	18,664.76	13,665	15,865			
2006	27,295.01	19,452	23,201			
2007	4,851.91	3,345	4,124			
2008	215,185.16	142,613	182,907			
2009	180,921.58	114,645	153,783			
2010	57,679.53	34,604	49,028			
2011	146,608.46	82,297	116,815	7,802	4.37	1,785
2012	34,566.64	17,893	25,398	3,984	4.82	827
2014	34,628.00	14,264	20,247	9,187	5.85	1,570
2015	173,679.53	60,719	86,186	61,442	6.44	9,541
2016	600,236.20	168,570	239,273	270,928	7.09	38,213
2017	92,721.24	19,089	27,095	51,718	7.82	6,614
2018	49,061.79	6,189	8,785	32,918	8.61	3,823
2019	406,449.34	17,309	24,569	320,913	9.48	33,852
	2,043,598.35	715,546	978,168	758,891		96,225

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 7.9 4.71

PORTLAND GENERAL ELECTRIC

ACCOUNT 392.10 TRANSPORTATION EQUIPMENT - HELICOPTER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 20-S4						
NET SALVAGE PERCENT.. +15						
2000	212,070.27	157,835	153,501	26,759	2.77	9,660
2009	2,491,005.98	1,147,183	1,115,685	1,001,670	8.88	112,801
2019	61,774.00	1,355	1,318	51,190	18.84	2,717
	2,764,850.25	1,306,373	1,270,504	1,079,619		125,178
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						8.6 4.53

PORTLAND GENERAL ELECTRIC

ACCOUNT 393 STORES EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
1998	23,783.57	23,784	23,784			
1999	29,946.80	29,947	29,947			
2000	15,734.26	15,341	15,595	139	0.50	139
2002	287,155.86	251,261	255,423	31,733	2.50	12,693
2003	30,918.68	25,508	25,931	4,988	3.50	1,425
2004	87,435.56	67,763	68,885	18,551	4.50	4,122
2005	221,466.89	160,563	163,223	58,244	5.50	10,590
2006	20,549.51	13,871	14,101	6,449	6.50	992
2007	169,425.75	105,891	107,645	61,781	7.50	8,237
2008	272,622.45	156,758	159,355	113,267	8.50	13,326
2009	191,912.20	100,754	102,423	89,489	9.50	9,420
2010	69,034.24	32,791	33,334	35,700	10.50	3,400
2011	260,647.06	110,775	112,610	148,037	11.50	12,873
2012	329,514.51	123,568	125,615	203,900	12.50	16,312
2013	83,838.79	27,248	27,699	56,140	13.50	4,159
2014	3,863.26	1,062	1,080	2,783	14.50	192
2016	879,017.00	153,828	156,376	722,641	16.50	43,796
2017	185,176.94	23,147	23,530	161,647	17.50	9,237
2018	273,715.68	20,529	20,869	252,847	18.50	13,667
2019	442,125.25	11,053	11,236	430,889	19.50	22,097
	3,877,884.26	1,455,442	1,478,661	2,399,223		186,677

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 12.9 4.81

PORTLAND GENERAL ELECTRIC

ACCOUNT 394 TOOLS, SHOP AND GARAGE EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
2001	186,302.68	172,330	186,303			
2002	364,199.72	318,675	364,200			
2003	303,866.72	250,690	303,867			
2004	495,274.82	383,838	470,656	24,619	4.50	5,471
2005	355,464.32	257,712	316,002	39,462	5.50	7,175
2006	345,131.98	232,964	285,657	59,475	6.50	9,150
2007	433,803.54	271,127	332,452	101,352	7.50	13,514
2008	751,865.14	432,322	530,106	221,759	8.50	26,089
2009	315,908.53	165,852	203,365	112,544	9.50	11,847
2010	381,854.74	181,381	222,407	159,448	10.50	15,186
2011	227,074.51	96,507	118,335	108,740	11.50	9,456
2012	2,468,185.19	925,569	1,134,918	1,333,267	12.50	106,661
2013	1,564,638.05	508,507	623,523	941,115	13.50	69,712
2014	2,270,611.13	624,418	765,652	1,504,959	14.50	103,790
2015	1,455,940.83	327,587	401,682	1,054,259	15.50	68,017
2016	2,302,983.00	403,022	494,179	1,808,804	16.50	109,624
2017	4,061,476.36	507,685	622,515	3,438,961	17.50	196,512
2018	2,181,030.49	163,577	200,576	1,980,454	18.50	107,052
2019	2,627,770.69	65,694	80,553	2,547,218	19.50	130,627
	23,093,382.44	6,289,457	7,656,948	15,436,434		989,883
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						15.6 4.29

PORTLAND GENERAL ELECTRIC

ACCOUNT 395 LABORATORY EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2003	397,367.55	397,368	397,368			
2004	501,371.98	501,372	501,372			
2005	432,226.25	417,820	371,767	60,459	0.50	60,459
2006	520,957.41	468,862	417,183	103,774	1.50	69,183
2007	998,898.66	832,412	740,662	258,237	2.50	103,295
2008	816,240.67	625,787	556,811	259,430	3.50	74,123
2009	1,751,173.59	1,225,822	1,090,709	660,465	4.50	146,770
2010	644,525.41	408,197	363,205	281,320	5.50	51,149
2011	559,578.49	317,096	282,145	277,433	6.50	42,682
2012	134,744.94	67,372	59,946	74,799	7.50	9,973
2013	39,451.27	17,095	15,211	24,240	8.50	2,852
2014	13,310.99	4,881	4,343	8,968	9.50	944
2015	170,728.40	51,219	45,574	125,154	10.50	11,919
2016	471,394.34	109,990	97,867	373,527	11.50	32,481
2017	1,192,428.85	198,742	176,836	1,015,593	12.50	81,247
2018	256,593.38	25,659	22,830	233,763	13.50	17,316
2019	81.43	3	3	78	14.50	5
	8,901,073.61	5,669,697	5,143,832	3,757,242		704,398

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 5.3 7.91

PORTLAND GENERAL ELECTRIC

ACCOUNT 396.01 POWER OPERATED EQUIPMENT - MAN LIFT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 13-S1.5						
NET SALVAGE PERCENT.. +10						
1998	429,462.44	368,118	329,245	57,271	1.07	53,524
2000	239,823.88	199,912	178,802	37,039	1.55	23,896
2002	186,031.00	150,015	134,174	33,254	2.03	16,381
2003	20,003.98	15,804	14,135	3,869	2.30	1,682
2004	76,792.04	59,244	52,988	16,125	2.58	6,250
2005	190,407.36	143,125	128,011	43,356	2.86	15,159
2006	651,496.38	474,941	424,788	161,559	3.17	50,965
2007	2,242,215.21	1,576,457	1,409,985	608,009	3.50	173,717
2008	3,325,173.75	2,243,894	2,006,941	985,715	3.84	256,697
2009	119,642.90	76,883	68,764	38,915	4.21	9,243
2010	2,504,404.29	1,516,016	1,355,927	898,037	4.62	194,380
2011	545,199.53	307,803	275,299	215,381	5.05	42,650
2012	1,732,180.55	897,962	803,138	755,824	5.52	136,925
2013	130,872.25	61,095	54,643	63,142	6.03	10,471
2015	2,546,393.34	879,575	786,693	1,505,061	7.22	208,457
2018	49,018.78	6,053	5,414	38,703	9.43	4,104
2019	14,192,766.75	591,413	528,961	12,244,529	10.30	1,188,789
	29,181,884.43	9,568,310	8,557,908	17,705,788		2,393,290
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						7.4 8.20

PORTLAND GENERAL ELECTRIC

ACCOUNT 396.02 POWER OPERATED EQUIPMENT - DIGGER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 14-S2						
NET SALVAGE PERCENT.. +10						
2003	92,925.22	72,861	60,583	23,050	2.44	9,447
2004	809,910.70	620,311	515,782	213,138	2.71	78,649
2008	565,273.64	374,437	311,341	197,405	4.12	47,914
2009	698,702.21	439,050	365,066	263,766	4.54	58,098
2011	907,062.34	495,447	411,959	404,397	5.51	73,393
2012	439,031.77	218,427	181,620	213,509	6.07	35,174
	3,512,905.88	2,220,533	1,846,351	1,315,264		302,675
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						4.3 8.62

PORTLAND GENERAL ELECTRIC

ACCOUNT 396.03 POWER OPERATED EQUIPMENT - CRANE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 23-S2.5						
NET SALVAGE PERCENT.. +10						
1984	27,318.60	23,392	24,587			
1991	189,005.70	152,720	170,105			
1993	19,570.82	15,451	17,614			
1994	465,962.68	362,500	419,366			
2000	56,098.89	38,594	50,489			
2001	548,513.04	366,198	493,662			
2006	349,734.09	188,227	256,501	58,260	9.07	6,423
2007	969,904.75	489,879	667,568	205,346	9.77	21,018
2008	502,794.52	237,299	323,372	129,143	10.43	12,382
2010	474,999.87	189,254	257,901	169,599	11.96	14,181
2011	226,696.22	81,509	111,074	92,953	12.78	7,273
2016	174,606.68	26,338	35,891	121,255	17.38	6,977
2017	877,113.72	94,728	129,088	660,314	18.33	36,024
	4,882,319.58	2,266,089	2,957,218	1,436,870		104,278
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						13.8 2.14

PORTLAND GENERAL ELECTRIC

ACCOUNT 396.07 POWER OPERATED EQUIPMENT - CONSTRUCTION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 20-L2						
NET SALVAGE PERCENT.. +10						
1978	50,469.81	42,602	45,423			
1980	397,355.83	331,943	357,620			
1984	15,963.80	13,005	14,367			
1993	458,835.05	341,428	412,952			
1994	108,945.78	80,010	98,051			
1995	52,793.08	38,296	47,514			
1996	19,549.81	13,976	17,595			
1997	79,518.83	56,037	71,567			
1998	265,866.60	184,676	239,280			
2001	31,241.71	20,548	27,924	194	6.82	28
2002	141,008.94	90,841	123,449	3,459	6.95	498
2003	83,451.71	52,545	71,406	3,701	7.08	523
2004	7,940.00	4,862	6,607	539	7.28	74
2005	245,476.59	146,078	198,513	22,416	7.43	3,017
2006	360,533.34	206,759	280,976	43,504	7.69	5,657
2007	283,214.83	155,791	211,713	43,180	7.95	5,431
2008	440,037.81	230,452	313,173	82,861	8.26	10,032
2009	532,941.20	263,422	357,978	121,669	8.62	14,115
2010	537,040.74	247,468	336,297	147,040	9.05	16,248
2011	25,556.00	10,810	14,690	8,310	9.58	867
2012	300,473.46	114,796	156,003	114,423	10.17	11,251
2013	72,755.27	24,601	33,432	32,048	10.80	2,967
2014	43,756.53	12,779	17,366	22,015	11.45	1,923
2015	1,699,678.79	413,634	562,109	967,602	12.14	79,704
2016	351,765.29	67,813	92,155	224,434	12.84	17,479
2017	90,577.83	12,652	17,193	64,327	13.60	4,730
2018	9,694.18	822	1,117	7,608	14.42	528
2019	347,215.39	9,875	13,420	299,074	15.32	19,522
	7,053,658.20	3,188,521	4,139,890	2,208,402		194,594

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 11.3 2.76

PORTLAND GENERAL ELECTRIC

ACCOUNT 397.01 COMMUNICATION EQUIPMENT - LINE EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
1925	351.95	352	352			
1937	34,485.36	34,485	34,485			
1939	425.12	425	425			
1942	13.93	14	14			
1949	14,014.50	14,014	14,014			
1953	11,644.99	11,645	11,645			
1955	219.89	220	220			
1956	3,331.65	3,332	3,332			
1957	141.09	141	141			
1958	19,566.21	19,566	19,566			
1959	2,350.03	2,350	2,350			
1961	2,975.37	2,975	2,975			
1963	51,271.42	51,271	51,271			
1971	14,178.60	14,179	14,179			
1972	2,434.64	2,435	2,435			
1973	7,001.12	7,001	7,001			
1974	452.06	452	452			
1975	8,650.97	8,651	8,651			
1976	336.36	336	336			
1977	111.84	112	112			
1978	45.42	45	45			
1980	43,363.17	43,363	43,363			
1981	98,485.33	98,485	98,485			
1982	1,255.18	1,255	1,255			
1986	21,779.60	21,780	21,780			
1993	6,430.77	6,431	6,431			
1994	2,093.08	2,093	2,093			
1996	11,271.69	11,272	11,272			
2008	1,146,909.12	879,301	802,534	344,375	3.50	98,393
2009	14,927.29	10,449	9,537	5,390	4.50	1,198
2010	6,523.00	4,131	3,770	2,753	5.50	501
2011	153,440.71	86,950	79,359	74,082	6.50	11,397
2012	303,311.49	151,656	138,416	164,895	7.50	21,986
2013	384,842.86	166,764	152,205	232,638	8.50	27,369
2014	2,107,456.05	772,741	705,277	1,402,179	9.50	147,598
2015	2,456,156.43	736,847	672,517	1,783,639	10.50	169,870
2016	1,882,029.93	439,134	400,795	1,481,235	11.50	128,803

PORTLAND GENERAL ELECTRIC

ACCOUNT 397.01 COMMUNICATION EQUIPMENT - LINE EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2017	2,636,207.76	439,377	401,017	2,235,191	12.50	178,815
2018	5,488,050.37	548,805	500,892	4,987,158	13.50	369,419
2019	4,210,326.66	140,330	128,079	4,082,248	14.50	281,534
	21,148,863.01	4,735,165	4,353,078	16,795,785		1,436,883
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						11.7 6.79

PORTLAND GENERAL ELECTRIC

ACCOUNT 397.03 COMMUNICATION EQUIPMENT - RADIO, MICROWAVE AND TERMINAL
EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
1925	322.57	323	323			
1930	101.00	101	101			
1945	455.01	455	455			
1947	10,054.29	10,054	10,054			
1949	466.27	466	466			
1950	1,618.00	1,618	1,618			
1951	1,097.64	1,098	1,098			
1952	927.00	927	927			
1953	1,571.07	1,571	1,571			
1954	44,600.03	44,600	44,600			
1955	21,364.39	21,364	21,364			
1956	25,233.21	25,233	25,233			
1957	13,207.31	13,207	13,207			
1958	13,096.66	13,097	13,097			
1959	14,087.78	14,088	14,088			
1960	1,551.39	1,551	1,551			
1961	34,121.21	34,121	34,121			
1962	35,818.71	35,819	35,819			
1963	28,760.85	28,761	28,761			
1964	17,642.80	17,643	17,643			
1965	38,365.91	38,366	38,366			
1966	137,847.58	137,848	137,848			
1967	16,775.17	16,775	16,775			
1968	29,806.29	29,806	29,806			
1969	20,977.18	20,977	20,977			
1970	139,724.59	139,725	139,725			
1971	31,039.84	31,040	31,040			
1972	9,382.25	9,382	9,382			
1973	246,109.17	246,109	246,109			
1974	638,301.27	638,301	638,301			
1975	755,897.53	755,898	755,898			
1976	145,916.02	145,916	145,916			
1977	110,713.97	110,714	110,714			
1978	1,075,820.12	1,075,820	1,075,820			
1979	886,094.25	886,094	886,094			
1980	380,817.82	380,818	380,818			
1981	186,803.09	186,803	186,803			
1982	67,830.40	67,830	67,830			
1983	63,218.49	63,218	63,218			
1984	2,338,180.32	2,338,180	2,338,180			
1985	111,579.09	111,579	111,579			

PORTLAND GENERAL ELECTRIC

ACCOUNT 397.03 COMMUNICATION EQUIPMENT - RADIO, MICROWAVE AND TERMINAL EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
1986	527,528.39	527,528	527,528			
1987	274,369.67	274,370	274,370			
1988	960,611.57	960,612	960,612			
1989	676,110.82	676,111	676,111			
1990	222,903.30	222,903	222,903			
1991	154,430.32	154,430	154,430			
1992	155,165.58	155,166	155,166			
1993	772,271.48	772,271	772,271			
1994	1,053,300.03	1,053,300	1,053,300			
1995	2,857,777.69	2,857,778	2,857,778			
1996	1,588,909.62	1,588,910	1,588,910			
1997	2,377,242.26	2,377,242	2,377,242			
1998	1,341,368.59	1,341,369	1,341,369			
1999	1,337,715.84	1,337,716	1,337,716			
2000	2,938,215.64	2,938,216	2,938,216			
2001	2,100,592.48	2,100,592	2,100,592			
2002	3,202,811.10	3,202,811	3,202,811			
2003	5,558,605.20	5,558,605	5,558,605			
2004	2,104,912.79	2,104,913	2,104,913			
2005	641,576.59	620,193	600,198	41,379	0.50	41,379
2006	1,669,330.82	1,502,398	1,453,962	215,369	1.50	143,579
2007	4,156,203.10	3,463,489	3,351,829	804,374	2.50	321,750
2008	5,896,946.31	4,521,012	4,375,258	1,521,688	3.50	434,768
2009	657,153.29	460,007	445,177	211,976	4.50	47,106
2010	1,998,134.54	1,265,479	1,224,681	773,454	5.50	140,628
2011	9,983,453.44	5,657,324	5,474,936	4,508,517	6.50	693,618
2012	3,531,936.81	1,765,968	1,709,034	1,822,903	7.50	243,054
2013	10,521,397.18	4,559,237	4,412,250	6,109,147	8.50	718,723
2014	11,580,503.94	4,246,223	4,109,328	7,471,176	9.50	786,440
2015	4,058,372.20	1,217,512	1,178,260	2,880,112	10.50	274,296
2016	11,284,097.44	2,632,918	2,548,035	8,736,062	11.50	759,658
2017	36,283,702.41	6,047,405	5,852,441	30,431,261	12.50	2,434,501
2018	2,358,712.40	235,871	228,267	2,130,445	13.50	157,811
2019	11,679,302.21	389,271	376,721	11,302,581	14.50	779,488
	154,202,962.59	76,486,446	75,242,516	78,960,447		7,976,799

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 9.9 5.17

PORTLAND GENERAL ELECTRIC

ACCOUNT 397.06 COMMUNICATION EQUIPMENT - MOBILE RADIO EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2007	38,066.65	31,722	25,505	12,562	2.50	5,025
2008	10,048.08	7,704	6,194	3,854	3.50	1,101
2009	55.68	39	31	25	4.50	6
2010	1,614.25	1,022	822	792	5.50	144
2011	47.61	27	22	26	6.50	4
2013	15,228.59	6,599	5,306	9,923	8.50	1,167
2014	172,376.35	63,205	50,818	121,558	9.50	12,796
2015	26,478.56	7,944	6,387	20,092	10.50	1,914
2016	2.46	1	1	1	11.50	
2017	2,141,159.76	356,867	286,925	1,854,235	12.50	148,339
2019	582,294.43	19,408	15,604	566,690	14.50	39,082
	2,987,372.42	494,538	397,615	2,589,757		209,578

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 12.4 7.02

PORTLAND GENERAL ELECTRIC

ACCOUNT 397.07 COMMUNICATION EQUIPMENT - TELEPHONE EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
1998	86,127.33	86,127	86,127			
1999	58,095.53	58,096	58,096			
2000	31,333.56	31,334	31,334			
2001	231,236.20	231,236	231,236			
2002	21,585.89	21,586	21,586			
2003	42,825.31	42,825	42,825			
2004	37,984.42	37,984	37,984			
2005	15,005.84	14,506	15,006			
2006	44,834.31	40,351	44,834			
2007	25,619.69	21,350	24,399	1,221	2.50	488
2008	14,329.11	10,986	12,555	1,774	3.50	507
2009	11,416.09	7,991	9,132	2,284	4.50	508
2010	30,032.63	19,021	21,737	8,296	5.50	1,508
2011	31,253.67	17,711	20,240	11,014	6.50	1,694
2012	40,751.83	20,376	23,286	17,466	7.50	2,329
2013	118,920.73	51,532	58,892	60,029	8.50	7,062
2015	48,448.91	14,535	16,611	31,838	10.50	3,032
	889,801.05	727,547	755,880	133,921		17,128

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 7.8 1.92

PORTLAND GENERAL ELECTRIC

ACCOUNT 398 MISCELLANEOUS EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
2000	6,703.78	6,536	6,645	59	0.50	59
2001	4,743.45	4,388	4,461	282	1.50	188
2002	1,457.43	1,275	1,296	161	2.50	64
2003	868.00	716	728	140	3.50	40
2004	415.00	322	327	88	4.50	20
2005	482.68	350	356	127	5.50	23
2006	1,175.17	793	806	369	6.50	57
2007	8,512.86	5,321	5,410	3,103	7.50	414
2008	3,182.99	1,830	1,861	1,322	8.50	156
2009	2,469.00	1,296	1,318	1,151	9.50	121
2010	1,854.11	881	896	958	10.50	91
2011	4,122.32	1,752	1,781	2,341	11.50	204
2012	953.45	358	364	589	12.50	47
2013	11,282.37	3,667	3,728	7,554	13.50	560
2014	74,952.93	20,612	20,956	53,997	14.50	3,724
2015	118,700.34	26,708	27,154	91,546	15.50	5,906
2016	212,797.83	37,240	37,862	174,936	16.50	10,602
2017	387,154.39	48,394	49,203	337,951	17.50	19,311
2018	216,555.95	16,242	16,513	200,043	18.50	10,813
2019	236,897.75	5,922	6,021	230,877	19.50	11,840
	1,295,281.80	184,603	187,686	1,107,596		64,240

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 17.2 4.96