

Pacific Power | Utah Power Rocky Mountain Power 825 NE Multnomah Portland, Oregon 97232

July 10, 2007

## VIA ELECTRONIC FILING AND OVERNIGHT DELIVERY

Oregon Public Utility Commission 550 Capitol Street NE, Ste 215 Salem, OR 97301-2551

Attention: Vikie Bailey-Goggins, Administrator Regulatory and Technical Support

## RE: Petition of PacifiCorp to File Preliminary Depreciation Study

Enclosed for filing by PacifiCorp dba, Pacific Power & Light Company ("PacifiCorp") is PacifiCorp's Petition to File Preliminary Depreciation Study. An original and five (5) copies will be provided via overnight delivery. A copy of this Petition will be sent to the service list for PacifiCorp's most recent general rate case, Docket No. UE 179.

The company respectfully requests that all formal correspondence and data requests regarding this matter be addressed to:

By E-mail (preferred):	datarequest@pacificorp.com.
By Fax:	(503) 813-6060
By regular mail:	Data Request Response Center PacifiCorp 825 NE Multnomah, Suite 2000 Portland, OR 97232

Please direct informal questions with respect to this filing to Joelle Steward at 503-813-5542.

Very truly yours,

Idra L. Kelly 15 Andrea L. Kelly

Andrea L. Kelly Vice President, Regulation

Enclosures cc: Service list for Docket No. UE-179

#### BEFORE THE PUBLIC UTILITY COMMISSION OF OREGON

Docket No. UM

In the Matter of the Petition of PACIFICORP to File Preliminary Depreciation Study.

#### PETITION OF PACIFICORP

In accordance with ORS 757.140 and OAR 860-013-020, PacifiCorp, dba Pacific Power & Light Company ("PacifiCorp" or "Company"), files this petition to file a preliminary depreciation study with the Public Utility Commission of Oregon ("Commission"). The Company intends to file an application for an order authorizing a change in depreciation rates, including testimony, on September 1, 2007. This preliminary study is being filed at the request of Commission Staff in order to facilitate the Commission's review. The Company is seeking comments from interested parties prior to filing the final study.

In support of this Petition, PacifiCorp states:

#### A. PacifiCorp

PacifiCorp is a public utility in the state of Oregon and is subject to the jurisdiction of the Commission with regard to rates, service, and accounting practices. PacifiCorp also provides retail electricity service in the states of California, Idaho, Utah, Washington, and Wyoming.

#### **B.** Communications

Communications regarding this Petition should be addressed to:

PacifiCorp Oregon Dockets PacifiCorp 825 NE Multnomah, Suite 2000 Portland, OR 97232 Telephone: (503) 813-5542 Facsimile: (503) 813-6060 E-mail: oregondockets@pacificorp.com

and

Michelle Mishoe Legal Counsel PacifiCorp 825 NE Multnomah, Suite 1800 Portland, OR 97232 Telephone: (503) 813-5977 Facsimile: (503) 813-7252 E-mail: michelle.mishoe@pacificorp.com

In addition, the Company respectfully requests that all formal correspondence and data requests regarding this matter be addressed to:

By E-mail ( <b>preferred</b> ):	datarequest@pacificorp.com
By facsimile:	(503) 813-6060
By regular mail:	Data Request Response Center PacifiCorp 825 NE Multnomah, Suite 2000 Portland, OR 97232

Informal inquiries related to this Petition may be directed to Joelle Steward, Regulatory Manager, at (503) 813-5542.

#### C. Statutory Authority

ORS 757.140 empowers the Commission to ascertain and determine the proper and adequate rates of depreciation of PacifiCorp's property used in the rendering of retail electric service. (ORS 757.140(1)). PacifiCorp is required to conform its depreciation accounts to the rates so ascertained and determined by the Commission. Id. The Commission may make changes in such rates of depreciation from time to time as the Commission may find necessary. Id. Pursuant to the provisions of ORS 757.140, the Commission authorized PacifiCorp's current depreciation rates, effective April 1, 2003, in Order No. 03-457 (entered July 24, 2003).

#### **D. Basis for Filing.**

This preliminary depreciation study filing is intended to give the Commission and interested parties an opportunity to review preliminary methodologies and assumptions included in the Company's preliminary depreciation study. The Company met on May 31, 2007, with the Commission Staff and other parties in the six states in which it serves, to review the preliminary

results. An additional meeting is scheduled for July 26, 2007, with the interested parties to review any proposed changes, which are based on recommendations PacifiCorp has received from parties to date.

The Company will prepare a final depreciation study based on December 31, 2006 plant balances and file a deprecation application, including testimony, by September 1, 2007, requesting a change in depreciation rates with an effective date of January 1, 2008, provided that such a change is appropriate or necessary based on the final study. Changes in retail rates that reflect any approved new depreciation rates will be included in the Company's next general rate case.

To facilitate Commission review of the depreciation study, Commission Staff has requested that PacifiCorp initiate a docket by filing this preliminary study. The preliminary study, based on plant balances as of March 31, 2006 and prepared by Depreciation Specialty Resources, is attached as Appendix A.

WHEREFORE, PacifiCorp respectfully requests that, in accordance with the Commission's general rate-making authority as set forth in ORS 756.040(1) & (2), the Commission initiate a docket to review the Company's preliminary depreciation study methodologies and assumptions.

DATED: July 10, 2007.

Respectfully submitted,

Andrea L. Kelly (p. A. Andrea L. Kelly

Andrea L. Kelly Vice President, Regulation

#### **CERTIFICATE OF SERVICE**

I hereby certify that I served the foregoing Petition upon the parties of record in PacifiCorp's last general rate case proceeding, Docket No. UE 179, on the date indicated below, via E-mail and U.S. mail with postage prepaid, to said person(s) a true copy thereof, (to those parties who have not waived paper service), contained in a sealed envelope, addressed to said person(s) at his or her last-known address(es) indicated below. A copy of Appendix A may be obtained by contacting Joelle Steward at (503) 813-5542.

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Pearing Ryan

Peggy Ryan Supervisor Regulatory Administration

DATED: July 10, 2007



**PacifiCorp** 

Book Depreciation Study of Electric Property as of March 31, 2006

2832 Gainesborough Drive, Dallas, TX 75287-3483 469-964-9090

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# **PacifiCorp**

Book Depreciation Study of Electric Property as of March 31, 2006

September 2006

Mr. David Mendez

Chief Accounting Officer PacifiCorp 825 NE Multnomah, Suite 1900 Portland, Oregon 97232

Dear Mr. Mendez:

In accordance with your request, we have conducted a book depreciation study of the Electric Utility property of PacifiCorp ("PacifiCorp" or the "Company"). The study recognized addition and retirement experience through March 31, 2006, and the comparisons presented herein are based on depreciable plant balances as of that date.

Study depreciation rates have been calculated using the average life group ("ALG") procedure and the remaining life technique, consistent with prior studies.

The summary shown in Table A (following) is taken from Schedule 1, which show the annual depreciation provisions for the existing and study rates. The recommended depreciation rates are developed in Schedule 1. Based on the March 31, 2006, depreciable plant balances, study rates will result in an increase in total annual depreciation provisions. The existing rates are those approved by each state commission. Schedule 2 shows the mortality characteristics (average service life, retirement dispersion, net salvage and retirement years) determined for each depreciable property group, as well as the mortality characteristics reflected in the existing rates.

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Schedule 3 shows an example (for Account 312, Boiler Plant Equipment for the Hunter Plant) of the depreciation rate calculation procedure used for Production Plant.

A comparison of the effect of each set of study account rates with that of the existing rates is shown on the next page (Table A).

# TABLE A

	3/31/2006	Accrua	Rate	Annual Accru	al	Increase or
Function	<b>Balance</b>	Existing	Proposed	Existing	Proposed	(Decrease)
	\$	%	%	\$	\$	\$
Production Plant						
Steam Production	4,415,106,224	3.12	2.93	137,775,984	129,536,182	(8,239,802)
Hydraulic Production	517,813,974	2.48	4.17	12,839,979	21,582,739	8,742,760
Other Production	605,937,935	3.25	3.37	19,698,597	20,444,622	746,025
Subtotal Production	5,538,858,133	3.07	3.10	170,314,560	171,563,543	1,248,983
Transmission Plant (System)	2,556,870,375	2.12	2.26	54,283,256	57,724,053	3,440,797
Distribution Plant						
Oregon	1,441,463,694	2.89	3.21	41,698,779	46,331,121	4,632,342
Washington	338,929,674	<b>2.9</b> 7	3.30	10,060,376	11,182,578	1,122,202
Idaho	220,966,596	2.73	3.21	6,030,042	7,096,410	1,066,368
Wyoming	436,170,729	2.81	2.98	12,239,502	13,018,975	779,473
California	183,923,352	2.98	3.49	5,489,036	6,415,838	926,802
Utah	1,827,498,826	2.55	3.15	46,626,197	57,565,714	10,939,517
Subtotal Distribution	4,448,952,871	2.75	3.18	122,143,932	141,610,636	19,466,704
General Plant						
Oregon	197,286,867	5.06	4.35	9,988,100	8,574,765	(1,413,335)
Washington	36,575,641	5.59	5.59	2,043,526	2,045,987	2,461
Idaho	34,678,409	4.62	3.99	1,600,702	1,382,094	(218,608)
Montana	7,892,250	4.75	3.29	374,536	259,451	(115,085)
Wyoming	77,191,060	4.49	5.29	3,464,065	4,087,006	622,941
California	11,179,715	4.04	5.12	451,289	572,525	121,236
Utah	252,220,608	4.40	4.36	11,106,728	11,001,652	(105,076)
Subtotal General	617,024,550	4.70	4.53	29,028,946	27,923,480	(1,105,466)
Mining Operations						
Utah	187,988,019	5.86	3.90	11,025,031	7,331,367	(3,693,664)
Total Depreciable Plant	13,349,693,948	2.90	3.04	386,795,725	406,153,079	19,357,354

The tables below compare the functional lives and net salvage allowance for the prior study and this study:

# AVERAGE SERVICE LIVES

Plant Function	<u>Existing</u> Years	Proposed Years
Production		
Steam	39	41
Hydraulic	62	63
Other	33	32
Transmission	57	58
Distribution		
Oregon	44	47
Washington	49	49
Idaho	45	44
Wyoming	45	47
California	50	52
Utah	45	46
General		
Oregon	26	30
Washington	22	21
Idaho	25	26
Montana	22	25
Wyoming	20	19
California	21	23
Utah	25	26
Mining Operations		
Utah	16	21

Plant Function	<u>Existing</u> %	Proposed %
<b>Production</b>		
Steam	(4)	(8)
Hydraulic	(7)	(8)
Other	(1)	(3)
Transmission	(20)	(29)
<b>Distribution</b>		
Oregon	(32)	(49)
Washington	(49)	(59)
Idaho	(23)	(46)
Wyoming	(32)	(43)
California	(46)	(72)
Utah	(23)	(40)
General		
Oregon	3	· 1
Washington	(4)	2
Idaho	6	4
Montana	-	(1)
Wyoming	13	8
California	9	3
Utah	6	5
Mining Operations		
Utah	1	2

The following sections of this report discuss the differences between the rate calculation procedures and techniques, describe the methods of analysis used and the bases for the conclusions reached, and recommend both immediate and future actions.

We appreciate this opportunity to serve PacifiCorp and would be pleased to meet with you, if you desire, to discuss further the matters presented in this report.

Yours truly,

Llonald S. Roff

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#### PURPOSE OF DEPRECIATION

Book depreciation accounting is merely the recognition in financial statements that physical assets are consumed in the process of providing a service or a product. Generally accepted accounting principles require the recording of depreciation provisions to be systematic and rational. To accomplish this, depreciation expense should, to the extent possible, match either the consumption of the facilities or the revenues generated by the facilities. Such matching ensures that financial statements accurately reflect the results of operations and changes in financial position.

Since utility revenues have been determined through regulation and are expected to continue to be, asset consumption is not automatically reflected in revenues. Therefore, the consumption of utility assets must be measured directly by conducting a book depreciation study to accurately determine their mortality characteristics.

The matching concept is also an essential element of basic regulatory philosophy, known as "intergenerational customer equity." Intergenerational customer equity means the costs are borne by the generation of customers that caused them to be incurred, not by some earlier or later generation. This matching is required to ensure that charges to customers reflect the actual costs of providing service.

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#### **DEPRECIATION DEFINITIONS**

The Uniform System of Accounts prescribed for electric utilities by the Federal Energy

Regulatory Commission ("FERC"), followed by PacifiCorp, states that:

"Depreciation," as applied to depreciable electric plant, means the loss in service value not restored by current maintenance, incurred in connection with the consumption or prospective retirement of electric 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 the causes to be given consideration are wear and tear, decay, action of the elements, inadequacy, obsolescence, changes in the art, changes in demand and requirements of public authorities.

"Service value" means the difference between original cost and net salvage value of electric plant.

"Net salvage value" means the salvage value of property retired less the cost of removal.

"Salvage value" means the amount received for the property retired less any expenses incurred in connection with the sale or in preparing the property for sale, or, if retained, the amount at which the material is chargeable to materials and supplies or other appropriate account.

"Cost of removal" means the cost of demolishing, dismantling, tearing down or otherwise removing electric plant, including the cost of transportation and handling incidental thereto.

Thus, it is the salvage that will actually be received and the cost of removal that will actually be

incurred, both measured at the price level at the time of receipt or incurrence, that is required to

be recognized by PacifiCorp through capital recovery. Thus, accrual accounting is utilized.

These definitions are consistent with the purpose of depreciation, and the study reported here was conducted in a manner consistent with both.

#### THE BOOK DEPRECIATION STUDY

Implementation of a policy toward book depreciation that recognizes the purpose of depreciation requires accurate determination of the mortality characteristics that are applicable to surviving property. The purpose of the depreciation study reported herein is to measure those mortality characteristics, to use the characteristics to determine appropriate rates for accrual of depreciation and to test the adequacy of the accumulated provision for depreciation, if necessary.

*Step One* of the study was a Life Analysis, consisting of a determination of historical retirement experience and an evaluation of the applicability of that experience to surviving property. For Production Plant, this step also entailed a determination of generating unit retirement dates suitable for calculating depreciation rates, and an analysis of past interim addition and retirement activity. Retirement dates were developed by PacifiCorp engineering and planning personnel giving recognition to operating characteristics, environmental constraints and other factors.

*Step Two* was a Salvage and Cost of Removal Analysis, consisting of a study of salvage and cost of removal experience and an evaluation of the applicability of that experience to surviving property. Cost of removal and salvage have been recognized two ways for production facilities.

Cost of removal and salvage related to interim retirements have been recognized based upon an analysis of historical experience. Cost of removal and salvage related to terminal retirements have been recognized based upon site-specific demolition cost estimates of other utilities.

*Step Three* consisted of the determination of the average service lives, the retirement dispersion patterns identified by Iowa-type curves, or interim factors and the net salvage factors applicable to surviving property.

Step Four was the determination of the depreciation rate applicable to each depreciable property group recognizing the results of the work in Steps One through Three.

The major effort of the study is the determination of the appropriate mortality characteristics. The remainder of this report discusses how those characteristics were determined, describes how the mortality characteristics have been used to calculate rates and presents the results of the rate calculations.

#### LIFE ANALYSIS

The Life Analysis for the property concerns the determination of average service lives and Iowatype retirement dispersion patterns and generating unit retirements dates. The Life Analysis for Production Plant consisted of both a forecast and a historical analysis, and for other property, it consisted of only a historical analysis. PacifiCorp engineering and planning personnel developed the estimated retirement dates giving consideration to operating characteristics, environmental constraints, usage and availability.

#### Production Plant

The nature of Production Plant is such that the applicable average service life and dispersion pattern can be determined only after terminal retirements have taken place. Terminal retirements are composed of those original additions and interim additions that survive to the end of the life of the unit. Without terminal retirements, any method of life analysis will usually indicate a higher average service life and less dispersion than is applicable to the property. Average service life will be accurately measured only when original and interim additions, and interim and terminal retirements are included. For Production Plant, the Life Analysis required two steps. The first step was the estimation of the retirement date of each generating unit. The second step was the calculation of past interim addition and retirement ratios. The Company's engineers and planning personnel provided the estimated retirement date for each generating station. The retirement dates utilized for rate calculations are shown in Column 3 of Schedule 2.

Past interim addition and retirement ratios were determined from an analysis of actual Company experience conducted by plant and account, and separate ratios were determined for each Production Plant account. The past interim addition analysis consisted of relating the sum of the past interim additions to the sum of the past interim retirements. The past interim additions are expressed as a ratio of interim retirements and thus are the number of dollars of past interim additions for each dollar of interim retirements. The interim retirement analysis consisted of relating the sum of the past interim retirements to the sum of the depreciable balances. When expressed as a percentage, the interim retirement ratio is the depreciable balances. When expressed as a mount equal to the total interim retirements.

#### Mass Properties

An analysis of historical retirement activity, suitably tempered by informed judgment as to the future applicability of such activity to surviving property, forms the basis for determination of

average service lives and dispersion characteristics. Retirement experience through March 31, 2006, was analyzed using the Actuarial method of analysis of property mortality for most nonproduction property groups. This method could be used because the age of retirements and surviving property is known.

The Actuarial method determines actual survivor curves for selected periods of actual retirement experience. In order to recognize trends in life characteristics and ensure that the valuable information in the curves is available to the analyst, actual survivor curves were calculated using several different periods of actual retirement experience; and the average service lives and retirement dispersion patterns indicated by these actual survivor curves were identified by visually fitting Iowa-type dispersion patterns to the actual curves.

It is important to discern trends in historical mortality experience. In order to determine trends, the periods (year bands) of retirement experience analyzed were (1) the past five years, (2) the past ten years, (3) the past 20 years, (4) the past 30 years, and (5) the full band of retirement experience. The actual survivor curve for each of these year bands was plotted, and the Iowa curves were visually fit to ensure that the significant amount of information contained in the actual curves and the underlying data are available to the analyst and to ensure that the analyst does not fall into the trap of letting the computer do his thinking. Consideration was given to future expectations that might be different from that reflected in the historical experience, as well as trends in life and curve shape.

Because aged retirement information is not readily available for certain asset categories, namely, the Distribution Line accounts for the Utah Division and the Meter account, an approach known as the Simulated Plant Record ("SPR") method was employed. The SPR method determines

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retirement dispersion and average service life combinations for various bands of years that best match the actual retirements and balances for each asset category. The simulated balances procedure consists of applying survivor ratios (portion surviving at each age) from Iowa-type dispersion patterns in order to calculate annual balances, and then comparing the calculated balances with the actual balances for several periods, followed by statistical comparisons of differences in balances. The simulated retirements procedure is similar, except that the retirement frequency rates of the Iowa patterns are utilized to calculate annual retirements, and the comparisons are to actual retirements rather than to balances. Tabulations of the best ranking curves were also made.

Iowa-type curves were devised empirically over 60 years ago by the Engineering Research Institute at what is now Iowa State University to provide a set of standard definitions of retirement dispersion. Retirement dispersion merely recognizes that groups of assets have individual assets of different lives (i.e., each asset retires at differing ages). Retirement dispersion is the scattering of retirements by age around the average service life for each group of assets. Standard dispersion patterns are useful because they make calculations of the remaining life of existing property possible and allow life characteristics to be compared.

The Engineering Research Institute collected dated retirement information on many types of industrial and utility property and devised empirical curves that matched the range of patterns found. A total of 18 curves were defined. There were six left-skewed, seven symmetrical and five right-skewed curves, varying from wide to narrow dispersion patterns. The left-skewed curves are known as the "L series," the symmetrical as the "S series" and the right-skewed as the "R series." A number identifies the range of dispersion. A low number represents a wide pattern

and a high number a narrow pattern. The combination of one letter and one number defines a unique dispersion pattern.

#### SALVAGE AND COST OF REMOVAL ANALYSIS

Production Plant interim net salvage factors are shown in Column 6 and terminal net salvage amounts are shown in Column 7 of Schedule 2. The remainder of the Electric Plant in Service gross salvage and cost of removal experience for the period 1992 through 2006 is shown in Columns 9 and Column 10 of Schedule 2. The analysis was done in a manner that allows salvage and cost of removal factors to be selected for each depreciable property group. The analysis consists of calculating salvage and cost of removal factors for each year for each property group. Annual, rolling and shrinking band factors were calculated for certain property groups. The rolling band analysis compensates for transaction year mismatches in the database. These mismatches occur because all activity on a retirement work order may not be recorded in the same year. The shrinking bands show trends not easily seen from the annual factors.

The Company has relevant interim salvage and cost of removal experience for Production Plant but not for terminal salvage and cost of removal. The interim salvage and cost of removal factors selected for Production Plant reflect actual experience. The terminal net salvage factors selected for Steam and Other Production Plant considered the nature of the facilities and the cost estimates of other utilities. Consistent with prior studies, a unit cost per megawatt of capacity was used to estimate terminal net salvage amounts. These amounts were converted to percentages. No terminal net salvage has been recognized for Hydraulic Production Plant, with the exception of the Condit, American Fork, Powerdale and the Cove (included with Bear River) Plants. Definitive estimates are not available at this time.

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#### **EVALUATION OF ACTUAL EXPERIENCE**

The analysis process involves historical retirement experience. Since the depreciation rates are to be applied to surviving property, the historical mortality experience indicated by the Life and the Salvage and Cost of Removal Analyses must be evaluated to ensure that the mortality characteristics used to calculate the rates are applicable to surviving property. The evaluation is required to ensure the validity of the recommended depreciation rates.

The evaluation process requires knowledge of the type of property surviving; the type of property retired; the reasons for changing life, dispersion, salvage and cost of removal characteristics; and the effect of present and future plans on property life. The evaluation included extensive discussions with PacifiCorp accounting, engineering and operating personnel; determination of the type of property carried in each account; and special analyses of retirements to identify the type of property retired and reasons for retirement.

#### CALCULATION OF DEPRECIATION RATES

The rate calculation procedures listed below implement the straight-line method of depreciation:

- 1. Units-of-Production ("UOP")
- 2. Average Life Group ("ALG")
- 3. Equal Life Group ("ELG")

UOP is a straight-line procedure because productive life can be measured either by time or by usage. If usage is the appropriate criterion, depreciation should be straight-line over usage, with each unit of usage carrying the same amount of depreciation. The UOP procedure is straight-line over life measured by usage. ALG and ELG are straight-line procedures that reflect life measured by time, with ALG utilizing average life and ELG, actual life.

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UOP is appropriate for assets that produce or are consumed in a distinctive pattern, such as certain mining facilities. For these facilities, UOP best matches costs with consumption of the facilities and best promotes intergenerational equity by assigning the cost of the unit to the generations of customers in proportion to use in providing service to each generation.

Remaining life rates can be calculated using the following formula:

Rate = <u>Plant Balance - Net Salvage - Book Reserve</u> Average Remaining Life

The existing rates are ALG remaining life.

The remaining life depreciation rates for Production Plant were calculated to cause the book reserve for each property group to become zero at the time of the estimated retirement of the station. Future interim retirements indicated by the historical analysis, net salvage for interim retirements and net salvage for terminal retirements were reflected in the rate calculations.

Schedule 3 utilizes Account 312, Boiler Plant Equipment, Hunter Plant to demonstrate how the formula was used to calculate a remaining life rate for each plant and account that is intended to cause full recovery at the time the last generating unit is retired. The future interim retirement amounts and the terminal retirement amounts are calculated for each generating unit from the interim retirement ratios shown in Column 5 of Schedule 2, the remaining life span of each individual generating unit determined from the retirement date shown in Column 3 of Schedule 2, and the March 31, 2006, depreciable plant balances. The rate calculation is shown on Schedule 3 and uses the future annual interim retirement amounts and plant balances calculated on that schedule. The depreciable plant and book reserve balances are from Company

accounting records, the interim net salvage factors were determined by the study and the terminal net salvage factors were developed from demolition studies and unit cost factors of other utilities.

#### ACCOMPLISHMENT OF ACCOUNTING AND REGULATORY PRINCIPLES

The matching (cause and effect) principle of accounting has a significant influence on how a depreciation study of Production Plant is conducted. It is necessary to incorporate future interim additions into the calculation of power plant depreciation rates to comply with the matching principle because the generating unit retirement dates cannot occur without the future additions for plant enhancements and component replacements occurring. The matching principle allows either elimination of both the future additions and the life the future additions cause or the inclusion of both. Interim retirements were included to ensure they are fully depreciated when they occur, and they can easily be estimated based on past experience. Future interim additions should normally be included in order to put all rate calculation formula elements on the same basis. The impact of incorporating the effect of future interim additions on the depreciation rate produces a level of expense substantially above the depreciation rates, no adjustment has been made in this study. PacifiCorp management has been apprised of this situation and the Company has determined not to pursue this issue at this time.

Utility depreciation is a group concept, and depreciation rates are based on the recognition that a property group has an average service life. However, very little of the property is "average." The average concept carries with it recognition that most property will be retired at an age either less than or greater than the average service life. This study recognized the existence of this variation

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through the identification of Iowa-type retirement dispersion patterns and future interim retirement ratios.

#### **RESULTS**

Based on March 31, 2006, depreciable balances, the composite depreciation rate increased from 2.90% to 3.04%. A number of significant changes in mortality characteristics (average service life, retirement dispersion and net salvage) and reasons for change are discussed below:

#### Steam Production Plant

The composite rate decreased from 3.12% to 2.93%. The major reasons for the changes are updated retirement dates, updated demolition costs and past interim additions since the last study.

The Actuarial method of analysis will overstate the average service life when terminal retirements are lacking. While the Company has terminal retirement experience for steam generating units, the Actuarial method was not used because retirement experience is insufficient to provide meaningful results. Schedule 2 shows the estimated year of retirement of each existing steam plant.

#### Hydraulic Production

The composite rate increased from 2.48% to 4.17%. The rates for hydroelectric plants are calculated in the same way as that of Production Plant. The influencing factors are additional investment and dismantlement costs for Condit, Cove, Powerdale and American Fork. A significant portion of this increase will disappear after three years, as the dismantlement efforts at Condit, Powerdale and American Fork are completed.

#### Other Production Plant

The composite rate increased from 3.25% to 3.37%. Terminal retirement dates were provided by the Company and are shown in Column 3 of Schedule 2. Net salvage for the Hermiston Plant is a driver of the increase.

#### Transmission Plant

The composite rate increased from 2.12% to 2.26%. There is a slight decrease in the average service lives and slightly more negative net salvage. Account 354, Towers and Fixtures; Account 355, Poles and Fixtures; and Account 356, Overhead Conductors and Devices; are the major influences because of the relative magnitude of their plant balances. This study examined Transmission Plant on a total system basis consistent with how it is operated and with the prior study.

#### **Distribution Plant**

The composite rate for all Distribution Plant increased from 2.75% to 3.18%. The major influences, Accounts 362, 364, 365 and 368, are consistent in each state and are a result of the relative magnitude of their plant balances. The average service lives are increasing, as well as the experience and recognition of more negative net salvage are the greatest influences. The following summarizes the composite rate changes by state, as shown on Schedule 1:

- Oregon Increased from 2.89 % to 3.21%
- Washington Increased from 2.97% to 3.30%
- Wyoming Increased from 2.81% to 2.98%
- California Increased from 2.98% to 3.49%
- Idaho Increased from 2.73% to 3.21%
- Utah Increased from 2.55% to 3.15%

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#### **General Plant**

The composite rate for all General Plant decreased from 4.70% to 4.53%. The following summarizes the changes by state, as shown on Schedule 1:

- Oregon Decreased from 5.06% to 4.35%
- Washington Unchanged at 5.59%
- Montana Decreased from 4.75% to 3.29%
- Wyoming Increased from 4.49% to 5.29%
- California Increased from 4.04% to 5.12%
- Idaho Decreased from 4.62% to 3.99%
- Utah Decreased from 4.40% to 4.36%

#### Mining Operations - Utah

The total change is a decrease from 5.86% to 3.90%. The primary influence is Account 399.45, Underground Equipment, where a longer average service life was recognized and the reserve position caused the rate to decrease.

#### **GENERAL PLANT AMORTIZATION**

PacifiCorp has implemented a process commonly referred to as "General Plant Amortization." These asset categories are characterized as containing many items of small unit costs with similar mortality characteristics. In addition, these assets represent a very small portion of the total asset base.

Under this method of accounting, amounts recorded as additions to Plant in Service are recorded at the vintage account level only. These amounts are being amortized over their average service lives as determined by the 1991 depreciation study, and then confirmed in 1997 and 2002. When each vintage reaches an age equal to this period, the original cost is retired from utility plant in service. These procedures have eliminated the costly tracking of many small items and resulted in more effective utilization of property accounting resources.

The following table lists the amortization periods presently in use:

Account	Description	Life in Years
390.3	Structures and Improvements - Panels	15
	Office Furniture and Equipment	
391.0	Office Furniture	20
391.2	Personal Computers and Printers	5
391.3	Office Equipment	8
	<b>Operations Equipment</b>	
393.0	Stores Equipment	25
394.0	Tools, Shop and Garage Equipment	24
395.0	Laboratory Equipment	20
397.2	Communications Equipment - Mobile Radio	11
398.0	Miscellaneous Equipment	20

#### PACIFICORP Depreciation Study as of 3/31/06 Schedule of Indicated Amortization Periods for General Plant

While these asset categories were not a part of the depreciation study, a limited review of the historical experience confirms the validity of the amortization periods shown above.

## **RECOMMENDATIONS**

Our recommendations for your future actions in regard to book depreciation are as follows:

1. The annual depreciation rates shown on Schedule 1 are applicable to existing property, so we recommend adoption of the remaining life rates in Column 12 of Schedule 1.

- 2. Because of variation of service lives and net salvage experience with time, a complete depreciation study should be made during 2011 based on retirement experience through December 31, 2010. Exact timing of the study should be coordinated with a retail rate case to ensure timely implementation of revised depreciation rates. (In the event that PacifiCorp changes its fiscal year, alternative dates would be utilized.)
- Consider the impact of future additions on the depreciation rate for Production Plant in future studies.
- 4. Periodically examine the potential net salvage for Hydraulic Production Facilities as more information becomes available.
- 5. The depreciation rate to be used for the Lakeside Peaking Units is 2.95%.
- 6. The depreciation rate to be used for the Leaning Juniper facility is 4.02%

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IFE DEPRECIATION RATES

SCHEDULE 1

(215,816) (1,026,314) (308,827) (41,091) (7,811) (1,599,858)

(100,774) (283,005) (245,159) (73,982) (718,633)

[15] Incresse or (Decresse) \$

	53			11			11		11		
1	Annual Amount S	220,765 721,860 588,872 161,423 40,020 1,742,940	520,922 2,767,592 925,370 150,819 4,381,398	1,096,203 5,459,481 1,281,441 1,016,631 76,462 8,940,217	1,278,801 2,510,346 775,505 194,209 57,154 4,816,015	909,458 2,405,406 529,315 409,655 46,386 46,386	2,419 1,723,277 8,953,811 8,953,811 2,248,873 533,093 103,079 14,567,197	911,683 2,414,040 873,299 351,495 59,971 4,610,489	130,932 1,678,389 181,369 58,547 33,436 2,082,673	5,887 5,276,858 14,032,928 4,601,697 2,559,059 26,558,818	3, 135, 720 8, 330, 461 3, 470, 837 931, 811 88, 194 15, 957, 023
-	[13] Exheting %		4 5 28 9 28 9 28 7 28 7 28 7 28 7 28 7 28 7 28 7 28 7	2222222 848222 848449	224 2333 2333 2333 2334 2335 233 233 233 233 233 233 233 233 23	257 257 2573 2573 2573 2573 2573 2573 25	9 9 9 9 9 9 9 7 7 9 9 9 9 9 9 9 9 9 9 9	6.59 6.74 6.74 7.30 6.57	2.2.2.38 9.2.38 19.2.39 19.2.387 10.2.38 10.2.38 10.2.38 10.2.38 10.2.38 10.2.38 10.2.38 10.2.	2 2 2 3 2 3 2 3 3 2 3 3 3 3 3 3 3 3 3 3	3.44 3.44 3.03 3.09 3.83 3.84 3.83 3.83 3.83 3.83
1	[12] Deprec. %	2,15 2,15 2,24 2,24 2,12	2.57 3.31 2.10 2.48 3.12	2.88 2.88 2.88 2.88 2.88 2.88 2.88	233 243 288 288 288 288 288	9.9.9.9.9.9.9.9.9.9.9.9.9.9.9.9.9.9.9.	282 414 414 410 410 410 410 410 410	1.82 1.68 1.68 3.57 1.83	2.56 2.54 3.33 3.33	2.18 2.18 2.18 2.18 2.18 2.18	2.75 2.75 3.73 3.38 3.73 3.38 3.75 3.75 3.75 5.75 7.75 7.75 7.75 7.75
	Annual Amount \$	119,991 438,855 353,712 87,441 24,308 1,024,308	305,105 1,741,279 616,544 109,729 8,884 2,781,541	1,203,068 6,011,887 1,464,883 1,135,850 89,728 9,905,414	1,330,585 2,652,050 840,973 201,485 61,376 5,086,469	1, 119, 131 3, 313, 382 661, 832 508, 312 59, 243 5, 661, 899	2,872 1,888,047 11,441,675 2,798,797 2,798,797 1681,841 126,208 17,039,441	252,196 680,023 238,234 89,230 27,149 1,286,833	141,561 1,749,880 192,368 62,954 35,885 2,182,646	4,648 4,383,234 12,272,214 4,153,668 2,116,856 23,035,905	2,701,277 7,659,608 3,229,950 8,224,95 77,708 14,498,039
	Rem. √Rem. √rs	27.01 25.94 27.19 27.19 25.80	14.25 13.96 13.31 13.31 14.26	18.38 18.31 19.47 17.16 18.90	23.21 22.42 23.34 23.34 20.03 22.54	18.42 17.93 17.46 18.50 18.41 18.02	14.75 14.85 13.96 13.36 13.31 14.25	11.63 11.63 11.27 11.06 11.66	18.42 17.93 17.46 18.50 16.41 17.92	25.75 25.11 24.19 25.27 24.35 24.35	19.38 18.84 19.47 17.16 17.16 18.89
	[9] Net \$	3,240,955 11,383,903 8,814,512 2,377,515 552,771 26,389,657	4,439,283 24,813,221 8,606,948 1,602,037 118,251 39,579,740	23,315,417 113,283,943 26,822,015 22,114,993 1,539,740 187,056,108	30,882,873 59,458,970 18,223,887 4,702,652 1,229,652 1,229,362 114,497,743	20,614,388 59,408,948 11,555,583 9,403,767 972,170 101,954,856	42,367 28,928,088 163,043,863 39,071,202 9,954,886 1,679,834 242,718,240	2,933,041 7,779,468 2,684,903 1,040,423 294,838 14,732,673	2,607,545 31,375,348 3,358,708 1,164,645 1,164,645 39,095,124	119,676 110,063,007 296,084,805 96,822,008 53,543,738 2,211,126 559,624,419	52,350,742 144,307,009 59,140,386 16,150,297 1,333,473 273,281,906
	[8] 3/31/2006 <u>Book Reserve</u> \$	3,378,186 8,727,851 7,454,574 2,524,872 589,320 23,654,883	8,631,220 32,974,736 13,288,183 3,298,252 235,361 58,427,752	25,592,801 123,201,426 28,550,814 28,754,355 1,753,475 205,832,871	28,672,738 54,150,579 13,783,415 4,532,053 1,038,511 102,155,296	16, 783,095 36,948,228 8, 739,939 7,834,512 773,943 70,079,717	57,603 24,607,767 138,330,804 36,908,945 10,117,722 749,799 210,772,640	13,235,154 33,939,732 13,876,534 5,468,534 5,438,424 67,103,214	3,203,645 21,698,700 3,571,544 1,486,271 582,144 30,522,304	128,682 104,697,069 243,301,157 58,983,617 50,304,506 1,937,463 457,350,474	57,599,191 121,226,441 40,788,896 16,909,388 1,161,451 237,685,367
	[7] <u>JET SALVAGE</u> <u>Amount</u> \$	(220,125) (682,557) (713,979) (126,559) (126,559) (1,757,804)	(1,204,409) (5,172,135) (2,037,403) (438,179) (29,435) (8,881,561)	(2,654,938) (12,306,331) (3,281,739) (2,427,845) (159,505) (20,630,359)	(2,486,260) (4,484,051) (1,575,340) (326,057) (84,422) (8,916,129)	(2,010,009) (4,928,370) (1,186,660) (852,082) (852,082) (84,256) (9,061,377)	(4,715,822) (25,879,909) (5,692,217) (1,712,9256) (1,93,595) (39,194,541)	(2,333,853) (5,902,579) (2,361,457) (2,361,457) (117,203) (11,644,601)	(355,698) (3,122,003) (452,776) (150,090) (63,822) (4,144,448)	(13,353,271) (31,726,619) (10,450,583) (5,822,716) (5,822,716) (61,572,073)	(10,086,234) (23,368,881) (9,306,917) (2,903,993) (198,207) (45,864,231)
	[6] Percent &	(3.44) (3.24) (4.59) (3.18) (3.18)	(10.15) (9.83) (10.26) (9.82) (9.97)	(5.74) (5.49) (6.30) (5.23) (5.60)	(4.32) (4.09) (5.18) (3.66) (3.87)	(5.68) (5.45) (5.20) (5.20) (5.56)	(9.66) (9.36) (9.36) (9.33) (9.46) (9.46)	(16.87) (16.87) (16.63) (16.63) (15.40) (15.59)	(6.52) (6.25) (6.99) (6.05) (6.33)	(6.63) (6.24) (7.29) (5.57) (6.44)	(10.10) (9.65) (9.63) (9.63) (9.63) (9.86)
	(5) Verage Yrs	47.96 43.53 42.49 48.37 44.26	41.96 33.02 35.84 40.89 35.39	41.97 41.14 40.37 40.50 41.52	44.22 42.99 38.95 39.06 42.78	44.62 35.82 41.43 45.31 41.60 39.40	48.14 34.16 35.57 35.57 39.18 22.36 34.35	41.04 40.10 43.22 43.95 26.80 41.08	47.66 33.31 42.30 48.50 39.15 36.07	50.74 49.47 45.11 38.51 49.17 43.61 45.45	46.81 39.00 34.64 37.94 40.23
	[4] IOWA A CURVE	JFESPAN JFESPAN JFESPAN JFESPAN JFESPAN	JFESPAN JFESPAN JFESPAN JFESPAN LFESPAN LFESPAN	LIFESPAN LIFESPAN LIFESPAN LIFESPAN LIFESPAN LIFESPAN	LIFESPAN LIFESPAN LIFESPAN LIFESPAN LIFESPAN LIFESPAN	LIFESPAN LLFESPAN LLFESPAN LLFESPAN LIFESPAN LIFESPAN	LIFESPAN LIFESPAN LIFESPAN LIFESPAN LIFESPAN LIFESPAN	LIFESPAN LIFESPAN LIFESPAN LIFESPAN LIFESPAN	LIFESPAN LIFESPAN LIFESPAN LIFESPAN LIFESPAN	LIFESPAN LIFESPAN LIFESPAN LIFESPAN LIFESPAN LIFESPAN	LIFESPAN LIFESPAN LIFESPAN LIFESPAN LIFESPAN
	[3] 3/31/2006 <u>Balance</u> \$	6,398,996 L 20,449,297 L 15,55107 4,775,828 L 4,775,828 L 1,087,508 L	11,886,094 1 52,615,822 1 19,857,728 1 4,482,110 1 334,177 1 89,135,931	46,253,280 224,159,038 52,091,090 46,421,503 372,056,620 372,056,620	57,089,351 109,145,498 30,411,962 8,908,648 2,161,451 207,736,910	35,387,474 90,428,806 19,1428,805 16,386,197 16,386,197 1621,857 1952,973,195	99,970 48,814,033 276,494,758 68,287,930 18,395,632 18,3996 414,396,339	13, 834, 342 36, 816, 621 14, 199, 980 5, 579, 284 761, 059 70, 191, 286	5,455,492 49,952,045 6,477,476 2,480,826 1,107,141 65,472,980	246,338 201,406,805 508,403,403 143,335,042 98,025,528 3 <u>929,704</u> 955,402,820	99,863,699 242,164,569 0,622,365 30,155,695 30,155,697 2,296,717 465,103,042
KAIEO							Ę				
EMAINING LIFE DEPRECIATION	[2] Description	DDUCTION PLANT UNDELL UNDELL Tudutes & Improvements Untrogenerator Units cressory Electric Equipment isc. Power Plant Equipment isc. Power Plant Equipment	ARBON tructures & Improvements urbogenerator Units creasory Electin creasory Electin lisc. Power Plant Equipment Total Carbon	HOLLA Incures & Improvements oller Plant Equipment urbogenerator Units cossory Electric Equipment filse. Power Plant Equipment filse. Power Plant Equipment	COLSTRIP COLCURS & Improvements oblier Plant Equipment urbogenerator Units Accessory Electric Equipment Also. Power Plant Equipment Total Coistrip	2RAIG aller Plant Equipments aller Plant Equipment Urbogenerator Units Accessory Electric Equipment Nicc. Power Plant Equipment Total Craig	DAVE_JOHNSTON Land Rights Improvements Structures in Improvements Bolier Plant Equipment Turbogenerator Units Accessory Flant facturent Misc. Power Plant facturent Total Dave Johnsto	GADSBY Bruckurse & Improvements Bolier Plant Equipment Turbogenerator Units Accessory Electric Equipment Misc. Power Plant Equipment Total Gadsby	AZAZON MAZZON Market	HUNTER Land Rights & Improvements Structures & Improvements Bolier Plant Equipment Turbogenerator Units Accessory Electric Equipment Miss. Power Plant Equipment Total Hunter	HUNTINGTON Boiler Plant Equipments Boiler Plant Equipment Turbogenetator Units Accessory Electric Equipment Misc. Power Plant Equipment Total Hundington
ł	[1] Account <u>Number</u>	STEAM PR( BI 311.00 St 312.00 BK 314.00 Tu 315.00 AK 316.00 AK	311.00 S 312.00 B 314.00 T 315.00 B 316.00 A 16.00 A	311.00 5 312.00 8 312.00 8 312.00 8 315.00 8 315.00 8	311.00 5 312.00 5 314.00 1 315.00 1 315.00 1 315.00 1	311.00 312.00 312.00 315.00 315.00	310.20 1 311.00 1 312.00 1 315.00 3	311.00 312.00 314.00 316.00	311.00 312.00 314.00 316.00	310.20 311.00 312.00 315.00 316.00	311.00 312.00 314.00 316.00 316.00

(1,240) (893,624) (1,760,713) (448,029) (410,193) (<u>3,522,913)</u> (434,443) (670,853) (240,887) (102,314) (102,314) (1,458,984)

(659,487) (1,734,017) (635,084) (262,265) (32,822) (3,323,655) 10,629 71,491 10,997 2,450 99,973

453 264,771 1,487,863 552,124 143,904 23,129 2,472,244

209,673 907,976 132,516 98,657 12,877 1,361,699

51,783 141,704 85,468 7,276 4,222 270,453

106,863 542,406 183,443 13,286 965,196 965,196

#### PACIFICORP REMAINING LIFE DEPRECIATION RATES



[1] Account <u>Number</u>	[2] <u>Description</u>	[3] 3/31/2006 <u>Balance</u> \$	[4] IOWA <u>CURVE</u>	[5] Average <u>Life</u> Yrs	[6] Percent %	[7] NET SALVAGE Amount \$	(8) 3/31/2006 <u>Book Reserve</u> \$	[9] Net <u>Plant</u> \$	[10] Rem. Life Yrs	[11] Annual <u>Amount</u> \$	[12] Deprec. <u>Rate</u> %	[13] Existing <u>Rate</u> %	[14] Annual <u>Amount</u> \$	[15] Increase or (Decrease) \$
311.00 312.00 314.00 315.00	JAMES RIVER Structures & Improvements Boiler Plant Equipment Turbogenerator Units Accessory Electric Equipment Total James River	5,733,734 5,798,092 18,601,252 	LIFESPAN LIFESPAN LIFESPAN LIFESPAN	21.15 21.00 20.85 20.98 20.94	(3.33) (3.26) (3.67) (3.09)	(190,933) (189,018) (682,666) (132,940) (1,195,557)	2,611,135 2,639,329 8,488,357 1,938,552 15,877,373	3,313,532 3,347,781 10,795,561 2,496,664 19,953,538	10.65 10.50 10.35 10.87 10.47	311,130 318,836 1,043,049 233,989 1,907,005	5.43 5.50 5.61 5.44 5.54	5.78 5.82 5.96 5.72 _ 5.88 _	331,410 337,449 1,108,635 246,090 2,023,584	(20,280) (18,613) (65,585) (12,101) (116,579)
310.20 311.00 312.00 314.00 315.00 316.00	JIM BRIDGER Land Rights Structures & Improvements Boiler Plant Equipment Turbogenerator Units Accessory Electric Equipment Misc. Power Plant Equipment Total Jim Bridger	281,111 131,952,373 551,021,071 136,456,399 52,603,143 	LIFESPAN LIFESPAN LIFESPAN LIFESPAN LIFESPAN LIFESPAN	51.19 47.47 40.09 36.17 49.63 43.88 41.18	(8.59) (8.18) (8.91) (8.07) (7.34) (8.34)	(11,334,709) (45,073,524) (12,158,265) (4,245,074) (282,557) (73,094,128)	162,041 76,235,129 277,774,853 62,879,847 31,250,435 2,167,300 450,469,605	119,070 67,051,953 318,319,742 85,734,817 25,597,762 1,964,804 498,788,167	20.75 20.34 19.74 19.16 20.44 17.89 19.77	5,738 3,296,556 16,125,620 4,474,677 1,252,338 109,827 25,264,757	2.04 2.50 2.93 3.28 2.38 2.85 2.86	2.54 3.03 3.27 3.57 2.85 3.26 3.26	7,140 3,998,157 18,018,389 4,871,493 1,499,190 125,495 28,519,864	(1,402) (701,601) (1,892,769) (396,816) (246,852) (15,668) (3,255,108)
310.20 311.00 312.00 314.00 315.00 316.00	NAUGHTON Land Rights Structures & Improvements Boller Plant Equipment Turbogenerator Units Accessory Electric Equipment Misc. Power Plant Equipment Total Naughton	15,016 59,845,491 222,424,380 52,850,787 17,748,897 1,783,375 354,687,946	LIFESPAN LIFESPAN LIFESPAN LIFESPAN LIFESPAN LIFESPAN	60.25 36.86 35.27 34.80 42.39 40.48 35.85	(10.26) (9.36) (10.38) (9.87) (9.00) (9.69)	(6,140,147) (20,818,922) (5,485,912) (1,751,816) (160,504) (34,357,301)	9,676 31,398,827 112,880,054 26,934,777 10,281,866 1,021,723 182,506,723	5,340 34,586,811 130,383,248 31,401,922 9,239,047 922,156 206,518,524	16.75 16.49 16.10 15.72 16.55 14.88 16.13	319 2,097,442 8,097,096 1,997,578 558,251 61,973 12,812,658	2.12 3.50 3.64 3.78 3.15 3.48 3.61	1.52 2.87 2.90 2.63 2.40 2.72 2.83	228 1,717,586 6,450,307 1,389,976 425,974 <u>48,508</u> 10,032,558	91 379,876 1,646,789 607,602 132,277 13,465 2,780,100
310.20 311.00 312.00 314.00 315.00 316.00 310.30	WYODAK Land Rights Structures & Improvements Boiler Plant Equipment Turbogenerator Units Accessory Electric Equipment Misc. Power Plant Equipment Total Wyodak Subtotal Steam Production Water Rights Total Steam Production	164,797 48,660,243 188,68,967 41,623,278 18,285,195 838,940 299,211,420 4,415,106,224 36,503,523 4,451,609,747	LIFESPAN LIFESPAN LIFESPAN LIFESPAN LIFESPAN LIFESPAN	47.44 48.66 44.82 50.33 31.49 46.13 40.99	(5.25) (4.98) (5.97) (4.64) (4.61) (5.14) (7.61)	(2,554,663) (9,394,221) (2,484,910) (894,833) (38,675) (15,367,301) (335,881,413)	87,089 27,406,496 99,915,182 23,614,332 11,103,339 305,620 162,432,258 2,274,670,477 15,156,069 2,289,826,546	77,708 23,808,410 98,118,006 20,493,856 9,076,689 571,795 152,146,463 2,476,317,160	22.75 22.25 21.53 20.84 22.38 19.33 21.60 19.70	3,416 1,070,041 4,557,269 983,390 405,571 29,581 7,049,268 129,536,182	2.07 2.20 2.42 2.38 2.10 3.53 2.38 2.93	2.85 2.95 3.15 3.09 2.84 3.20 3.09 3.12	4,697 1,435,477 5,942,127 1,286,159 547,700 26,846 9,243,006 137,775,984	(1,281) (385,436) (302,769) (302,769) (142,128) <u>2,735</u> (2,193,738) (8,239,803)
HYDRAL 331.0 332.0 333.0 334.0 335.0 336.0	LLC PRODUCTION PLANT AMERICAN FORK Structures & Improvements Reservoirs, Dams & Waterways Waterwheels, Turbines & Generators Accessory Electric Equipment Misc. Power Plant Equipment Roads, Raitroads & Bridges TOTAL AMERICAN FORK	90,858 662,878 120,897 123,275 2,181 8,708 1,008,797	LIFESPAN LIFESPAN LIFESPAN LIFESPAN LIFESPAN LIFESPAN	37.25 40.07 31.92 24.67 21.53 14.82 36.70	(141.75) (141.75) (141.75) (141.75) (141.75) (141.75) (141.75)	(128,791) (939,630) (171,371) (174,742) (3,092) (12,344) (1,429,970)	118,111 862,537 156,806 159,147 2,807 11,091 1,310,499	101,538 739,971 135,462 138,870 2,466 9,961 1,128,268	0.42 0.42 0.42 0.42 0.42 0.42 0.42	101,538 739,971 135,462 138,870 2,468 9,961 1,128,268	111.75 111.63 112.05 112.65 113.05 114.38 111.84	28.38 28.24 28.68 29.18 29.64 30.79 28.45	25,786 187,197 34,673 35,972 646 2,681 286,955	75,753 552,774 100,789 102,899 1,819 7,279 841,313
330.2 331.0 332.0 333.0 334.0 335.0 336.0	ASHTON/ST_ANTHONY Land Rights Structures & Improvements Reservoirs, Dams & Waterways Waterwheels, Turbines & Generators Accessory Electric Equipment Misc. Power Plant Equipment Roads, Railroads & Bridges TOTAL ASHTON/ST. ANTHONY	28,700 1,201,812 5,060,587 2,447,513 1,275,519 8,847 744 10,023,722	LIFESPAN LIFESPAN LIFESPAN LIFESPAN LIFESPAN LIFESPAN LIFESPAN	42.25 45.07 41.81 40.97 40.82 49.72 111.88 41.88	(0.84) (1.22) (2.24) (2.73) (1.12) (1.61)	(10,095) (61,739) (54,824) (34,822) (8) (161,489)	10,197 464,063 1,804,961 861,867 457,832 3,765 458 3,603,143	18,503 747,844 3,317,365 1,640,470 852,509 5,082 294 6,582,068	22.75 22.38 22.43 22.25 21.53 21.53 22.38 22.27	813 33,416 147,899 73,729 39,596 236 13 295,702	2.83 2.78 2.92 3.01 3.10 2.87 1.77 2.95	3.05 2.88 3.22 3.14 3.19 2.98 2.14 3.16	875 34,612 162,951 76,852 40,889 262 <u>16</u> 316,257	(62) (1,196) (15,052) (3,123) (1,093) (26) (3) (20,555)
330.2 331.0 332.0 333.0 334.0 335.0 336.0	BEAR RIVER Land Rights Structures & Improvements Reservoirs, Dams & Waterways Waterwheels, Turbines & Generators Accessory Electric Equipment Misc. Power Plant Equipment Roads, Railroads & Bridges TOTAL BEAR RIVER	5,879 3,262,740 19,249,112 7,867,532 3,125,326 118,847 460,089 34,089,533	LIFESPAN LIFESPAN LIFESPAN LIFESPAN LIFESPAN LIFESPAN LIFESPAN	115.60 75.98 67.60 54.50 49.76 48.60 59.37 63.57	(7.22) (11.82) (7.55) (14.11) (2.60) (3.37) (10.46)	(235,570) (2,275,245) (593,999) (440,984) (3,090) (15,505) (3,564,393)	3,812 1,762,242 9,679,728 3,352,615 1,256,700 46,075 210,799 16,311,969	2,067 1,736,068 11,844,831 5,108,922 2,309,612 75,862 264,795 21,341,957	27.75 25.62 24.63 25.79 23.27 25.31 26.69 24.90	74 67,762 480,903 198,097 99,253 2,997 9,921 859,008	1.27 2.08 2.50 2.52 3.18 2.52 2.16 2.52	1.58 1.82 2.05 2.11 2.21 2.46 2.19 2.06	93 59,382 394,607 186,005 69,070 2,924 10,076 702,156	(18) 8,380 86,296 32,092 30,183 74 (155) 156,852
331.0 332.0 333.0 334.0 335.0 336.0	BEND Structures & Improvements Reservoirs, Dams & Waterways Waterwheels, Turbines & Generators Accessory Electric Equipment Misc, Power Plant Equipment Roads, Raitroads & Bridges TOTAL BEND	56,557 77,921 76,555 628,086 15,384 17,384 17,4854,680	LIFESPAN LIFESPAN LIFESPAN LIFESPAN LIFESPAN LIFESPAN	49.94 87.45 69.53 24.42 9.23 75.24 35.63	(0.05) (0.07) (0.12) (0.15) (0.06) (0.13)	(28) (55) (92) (942) - (0) (1,117)	64,443 92,588 89,688 640,527 9,637 205 897,088	(7,858) (14,612) (13,038) (11,499) 5,747 (31) (41,291)	4.74 4.74 4.73 4.73 4.73 4.73	(2,751) 1,215 (1,536)	(3.59) 7.90 (0.18)	1.19 0.04 0.56 3.87 34.79 0.46 3.60	873 31 429 24,307 5,352 1 30,793	(673) (31) (3,179) (24,307) (4,137) (1) (32,328)
331.0 332.0 333.0 334.0 336.0	BIG FORK Structures & Improvements Reservoirs, Dams & Waterways Waterwheels, Turbines & Cenerators Accessory Electric Equipment Roads, Railroads & Bridges TOTAL BIG FORK	327,920 4,428,473 1,277,692 196,945 6,234,765	) LIFESPAN 3 LIFESPAN 2 LIFESPAN 9 LIFESPAN 1_LIFESPAN	73.60 57.76 56.34 69.98 121.87 58.73	(1.83) (2.66) (4.84) (5.70) (2.44) (3.16)	(6,001) (117,797) (61,840) (11,226) (91) (196,956)	288,073 2,253,052 625,218 173,462 5,277 3,345,082	45,848 2,293,218 714,314 34,713 (1,455) 3,086,639	44.22 44.42 43.73 40.91 44.22 44.16	1,037 51,626 16,335 849 	0.32 1.17 1.28 0.43 - 1.12	1.29 2.22 2.39 1.34 - 2.18	4,230 98,312 30,537 2,639 	(3,193) (46,686) (14,202) (1,791) 

	PACIFICORP	



13 2722 674,599 857,312 143,628 2,599 2,599 2,599 2,599 2,599

12 279,326 1,227,158 364,836 55,689 1,418 1,418 1,945,174

(20,881) (13,654) (7,223) (8,328) (8,328) (114) (50,201)

20,881 13,654 7,223 8,328 114 50,201

[15] Increase or (Decrease) \$

[14] Annual Amount S

(5) 100 17,825 (13,790) (828) (828) (827) (57) (57) 3,037

117 2,211 2,211 2,9518 14,809 2,474 2,474 18,145 388,985

(771) (8,071) (79,402) (15,841) (4,417) (4,548) (4,548)

827 9,890 101,972 18,614 5,328 7,920 144,550

(313) (6,994) (1,072) (122) (4) (4)

3,279 123,817 18,646 5,275 36 36 36

(5,480) (1,808) (1,808) (42,305) (42,305) (183,156) (183,156) (1,541) (1,541) (1,541) (291,879)

17,678 5,248 5,248 824,680 337,937 5,097 5,097 5,097 5,097

(575) 1,659) (867) 2,092 (57) 1,065)

12,964 25,880 31,207 7,113 7,113 78,972

(546) (3,081) (566) (1,433) (1,433) (37) (29) (5,691)

546 7,652 586 1,825 49 29 29



[1] Account Number

SCHEDULE



18,118 80,153 84,246 20,710 (349) 8,736 92,613

(1,079) (773) (773) (773) (38,023) (38,722) (17,227) (17,27

330.2 330.5 331.0 332.0 332.0 334.0 335.0

154 189 9,268 9,268 9,268 11,152 2,680 2,680 2,680 81,173 2,680 2,680

1,186 134 134 1324

832 2,319 1,715 2,740 7,889

(107) (107) (1861) (18,134) (18,134) (18,688) (18,648) (18,648)

45 179,352 2,859,876 384,702 116,498 4,685 10,985 3,566,123

21 24 347,870 13,161 9,952 10 10 10 10 10 10

							5	SCHEDULE 1						
(1)	[2]	[3]	[4]	[5]	[6]	[7]	[8]	[9]	[10]	[11]	[12]	[13]	[14]	[15]
ccount	Description	3/31/2006		Average	Percent	NET SALVAGE	3/31/2006	Net	Rem.	Annual	Deprec. Rate	Existing	Annual Amount	(Decrease)
umber	Description	Salance \$	CURVE	Yns	<u>Percen</u> %	\$	\$	\$	Yns	\$	%	%	\$	\$
	PROSPECT #3					(4.004)		407 007	12.60	10.091	2 42	2 72	10 942	(862)
331.0	Structures & Improvements	294,174	LIFESPAN	43,15	(0.45)	(1,324) (25,850)	106,191	2 051 927	13.64	150,435	3.78	3.65	145,159	5,275
333.0	Waterwheels, Turbines & Generators	1,922,715	LIFESPAN	27.26	(1.19)	(22,880)	763,390	1,182,205	13.58	87,055	4.53	4.71	90,560	(3,505)
334.0	Accessory Electric Equipment	466,435	LIFESPAN	28.07	(1.47)	(6,857)	192,600	280,692	13.32	21,073	4.52	4.61	21,503	(430)
335.0	Misc. Power Plant Equipment	73,267	LIFESPAN	30.67	- (0.60)	(307)	32,156	41,111	13.32	3,086	4,21	4.40	3, <b>∠</b> 0∠ 1,610	(190)
330.0	TOTAL PROSPECT #3	6,784,676	LIFESFAN	33.52	(0.84)	(57,218)	3,128,840	3,713,054	13.60	273,185	4.03	4.02	273,058	127
224.0	SANTA CLARA	444.400		44 40	(0.40)	(802)	75 247	66 949	14.60	4 570	3 24	3 34	4 723	(144)
331.0	Reservoirs Dams & Waterways	971.149	LIFESPAN	46.08	(0.49)	(6,895)	527,712	450,332	14.62	30,802	3.17	3.24	31,465	(663)
333.0	Waterwheels, Turbines & Generators	426,169	LIFESPAN	35.33	(1.31)	(5,583)	199,833	231,919	14.55	15,939	3.74	3.78	16,109	(170)
334.0	Accessory Electric Equipment	625,750	LIFESPAN	28.31	(1.61)	(10,075)	245,592	390,233	14.25	27,385	4.38	4.34	27,158	227
335.0	Misc, Power Plant Equipment Roade, Railroade & Bridger	12,239	LIFESPAN	43.16	(0.66)	- (18)	1 822	5,790	14.20	406	2.31	2.21	432	(20)
000.0	TOTAL SANTA CLARA	2,179,429	-	38.79	(1.07)	(23,263)	1,056,655	1,146,037	14.50	79,174	3.63	3.67	79,947	(773)
	SNAKE CREEK	67 070		47.00	(0.40)	(294)	24 810	22 747	14 80	1 559	2 72	2 90	1 661	(103)
331.0	Reservoirs Dams & Waterways	423,401	LIFESPAN	47.09	(0.49)	(3.006)	254,707	171,700	14.62	11,744	2.77	3.12	13,210	(1,466)
333.0	Waterwheels, Turbines & Generators	263,034	LIFESPAN	37.59	(1.31)	(3,446)	142,494	123,986	14.55	8,521	3.24	3.44	9,048	(527)
334.0	Accessory Electric Equipment	155,893	LIFESPAN	37.75	(1.61)	(2,510)	85,224	73,179	14.25	5,135	3.29	3.38	5,269	(134)
335.0	TOTAL SNAKE CREEK	901,690	_ LIFESPAN	34.75 42.14	(1.03)	(9,242)	518,308	392,626	14.53	27,030	3.00	3.25	29,265	(2,235)
	STAIRS													(400
331.0	Structures & Improvements	168,165	LIFESPAN	51.67	(0.71)	(1,194)	91,1/1	/8,188 139,652	19,47	4,016	2.39	2.50 2.40	4,204	(100)
333.0	Waterwheels, Turbines & Generators	513,215	LIFESPAN	38.53	(1.89)	(9,700)	222,185	300,730	19.38	15,518	3.02	3.12	16,012	(495)
334.0	Accessory Electric Equipment	160,503	LIFESPAN	40.45	(2.31)	(3,708)	73,819	90,392	18.84	4,798	2.99	2.99	4,799	(1)
	TOTAL STAIRS	1,177,232	-	47.14	(1.53)	(18,055)	586,326	608,961	19.36	31,489	- 2.67	2.81	33,064	{1,5/5}
330.2	SWIFT 2 Land Rights	6,277,413	LIFESPAN	88.98			3,513,420	2,763,993	40.75	67,828	1.08	1.46	91,650	(23,822)
330.5	Fish/Wildlife	97,228	LIFESPAN	87.25	-		53,509	43,719	40.75	1,073	1.10	1.49	1,449	(376)
331.0	Structures & Improvements	6,123,139	LIFESPAN	69.92	(1.62)	(99,195)	2,713,034	3,509,300	39.54	88,753 442 094	1.45	1.65	101,032	(12,279) (178,884)
332.0	<ul> <li>Reservoirs, Dams &amp; waterways</li> <li>Waterwheels, Turbines &amp; Generators</li> </ul>	37,033,791	LIFESPAN	72.13	(∠.35) (4,28)	(481,222)	5,250,497	6,474,223	39.15	165,370	1.47	1.74	195,637	(30,267)
334.0	Accessory Electric Equipment	3,816,524	LIFESPAN	47.63	(5.08)	(193,879)	833,911	3,176,492	36.89	86,107	2.26	1.89	72,132	13,975
335.0	Misc. Power Plant Equipment	581,974	LIFESPAN	79.71	-		307,967	274,007	36.89	7,428	1.28	1.68	9,777	(2,349)
336.0	0 Roads, Railroads & Bridges TOTAL SWIFT	395,145 66,168,712	_ LIFESPAN	58.81 80.50	(2.16) (2.52)	(1,667,225)	33,771,273	34,064,664	39.54 39.51	865,527	1.74	1.66	1,101,328	(235,801)
	UPPER BEAVER									-				
330.3	Water Rights	1,047	LIFESPAN	124.25	-	-	850	197	24.75	2056	0.76	1.40	2 200	(7) (153)
331.0	D Structures & Improvements	15/,/55	LIFESPAN	/0.53	(0.93)	(1,467) (24,571)	894,480	48,979 950,191	24.31	39,006	2.14	2.37	43,136	(4,130)
333.0	Waterwheels, Turbines & Generators	118,090	LIFESPAN	70.23	(2.47	(2,917)	79,106	41,901	24.16	1,734	1.47	1.52	1,795	(61)
334.0	Accessory Electric Equipment	401,471	LIFESPAN	37.80	(3.00	) (12,044)	153,545	259,970	23.31	11,153	2.78	2.81	11,281	(129)
335.0	Misc. Power Plant Equipment     Poode Reliferede 8 Bridges	10,110	LIFESPAN	44.24	(1.24	- (122)	4,/14	5,395	23.31	231	2.43	1.28	124	115
330.0		9,000	_ LIFESFAN	41.00	(1.24	(41 121)	1 246 075	1 212 428	24.18	54 427	- 218	2 34	58 805	(4.378)

000.0	Trater rights											
331.0	Structures & Improvements	157,756 LIFESPAN	76.53	(0.93)	(1,467)	109,244	49,979	24.31	2,056	1.30	1.40	2,209
332.0	Reservoirs, Dams & Waterways	1,820,100 LIFESPAN	47.15	(1.35)	(24,571)	894,480	950, <b>19</b> 1	24.36	39,006	2.14	2.37	43,136
333.0	Waterwheels, Turbines & Generators	118,090 LIFESPAN	70.23	(2.47)	(2,917)	79,106	41,901	24.16	1,734	1.47	1.52	1,795
334.0	Accessory Electric Equipment	401,471 LIFESPAN	37.80	(3.00)	(12,044)	153,545	259,970	23.31	11,153	2.78	2.81	11,281
335.0	Misc. Power Plant Equipment	10,110 LIFESPAN	44.24	-	-	4,714	5,396	23.31	231	2.29	2.43	246
336.0	Roads, Railroads & Bridges	9,808 LIFESPAN	41.60	(1.24)	(122)	4,136	5,794	24.31	238	2.43	1.28 _	124
	TOTAL UPPER BEAVER	2,518,382	48.58	(1.63)	(41,121)	1,246,075	1,313,428	24.18	54,427	2.16	2.34	58,805
	VIVA NAUGHTON											
331.0	Structures & Improvements	388,940 LIFESPAN	53.74	(1.36)	(5,290)	134,393	259,837	33.87	7,672	1.97	2.01	7,818
332.0	Reservoirs, Dams & Waterways	103,507 LIFESPAN	53.58	(2.27)	(2,350)	35,576	70,281	33.87	2,075	2.00	2.11	2,184
333.0	Waterwheels, Turbines & Generators	497,438 LIFESPAN	52.58	(3.61)	(17,958)	166,958	348,438	33.58	10,376	2.09	1.98	9,849
334.0	Accessory Electric Equipment	159,117 LIFESPAN	52.31	(4.32)	(6,874)	55,853	110,138	31.92	3,450	2.17	2.05	3,262
335.0	Misc. Power Plant Equipment	20,594 LIFESPAN	52.42	-		7,259	13,335	31.92	418	2.03	2.07 _	426
	TOTAL VIVA NAUGHTON	1,169,596	53.01	(2.78)	(32,471)	400,039	802,028	33.45	23,991	2.05	2.01	23,539
	WALLOWA FALLS											
331.0	Structures & Improvements	111,286 LIFESPAN	29.50	(0.31)	(345)	64,064	47,567	10.67	4,458	4.01	4.11	4,574
332.0	Reservoirs, Dams & Waterways	895,584 LIFESPAN	28.86	(0.45)	(4,030)	509,659	389,955	10.68	36,513	4.08	5.43	48,630
333.0	Waterwheels, Turbines & Generators	58,400 LIFESPAN	52.46	(0.83)	(485)	42,042	16,843	10.65	1,581	2.71	3.48	2,032
334.0	Accessory Electric Equipment	1,387,068 LIFESPAN	20.80	(1.03)	(14,287)	619,713	781,642	10.50	74,442	5.37	5.16	71,573
336.0	Roads, Railroads & Bridges	310,959 LIFESPAN	22.01	(0.42)	(1,306)	144,913	167,352	10.67	15,684	5.04	5.60	17,414
	TOTAL WALLOWA FALLS	2,763,297	24.57	(0.74)	(20,453)	1,380,391	1,403,359	10.59	132,679	4.80	5.22	144,223
	WEBER											
331.0	Structures & Improvements	367,370 LIFESPAN	45.33	(0.49)	(1,800)	195,029	174,141	14.60	11,927	3.25	2.84	10,433
332.0	Reservoirs, Dams & Waterways	1,297,530 LIFESPAN	56.27	(0.71)	(9,212)	753,000	553,742	14.62	37,876	2.92	2.70	35,033
333.0	Waterwheels, Turbines & Generators	874,138 LIFESPAN	37.04	(1.31)	(11,451)	417,258	468,331	14.55	32,188	3.68	3.60	31,469
334.0	Accessory Electric Equipment	114,723 LIFESPAN	43.26	(1.61)	(1,847)	60,156	56,414	14.25	3,959	3.45	3.32	3,809
335.0	Misc. Power Plant Equipment	21,696 LIFESPAN	36.46	-		10,227	11,469	14.25	805	3.71	3.69	801
336.0	Roads, Railroads & Bridges	39,857 LIFESPAN	26.83	(0.66)	(263)	14,264	25,856	14.60	1,771	4.44	4.41	1,758
	TOTAL WEBER	2,715,314	47.46	(0.91)	(24,574)	1,449,934	1,289,954	14.58	88,526	3.26	3.07	83,303

(146) (109) 527 189 (9) 452

(116) (12,118) (451) 2,869 (1,729) (11,544)

> 1,494 2,842 719 150 4 13 5,223



#### PACIFICORP

REMAINING LIFE DEPRECIATION RATES



	REMAINING LIFE DEPRECIATION RATES													
[1]	[2]	[3]	[4]	[5]	[6]	[7]	[8]	[9]	[10]	[11]	[12]	[13]	[14]	[15]
Account		3/31/2006	IOWA	Average		NET SALVAGE	3/31/2006	Net	Rem.	Annual	Deprec.	Existing	Annual	Increase or
Number	Description	Balance	CURVE	Life	Percent	Amount	BOOK Reserve	Plant	Yos	Amount	%	<b>Kalle</b>	S	<u>(Contraction)</u>
		\$		115	70	\$	•	*	118	÷	~		•	•
	YALE													
330.2	Land Rights	760,116	LIFESPAN	93.04	-		434,822	325,294	40.75	7,983	1.05	1.42	10,794	(2,811) (12,552)
331.0	Structures & Improvements	6,332,782	LIFESPAN	67.85	(1.62)	(102,591)	2,649,870	3,785,503	39,54	95,739	1.51	1.71	413 330	(12,002)
332.0	Reservoirs, Dams & Waterways	20,100,100	LIFESPAN	92.13 67.06	(2.33)	(014,704)	4 385 435	6 571 393	39 15	167 852	1.60	1.96	205.564	(37,712)
334.0	Accessory Electric Equipment	3 586 535	LIFESPAN	51.40	(5.08)	(182,196)	966,061	2,802,670	36.89	75,974	2.12	2.27	81,414	(5,441)
335.0	Misc. Power Plant Equipment	548,875	LIFESPAN	84.88	-	-	302,165	246,710	36.89	6,688	1.22	1.55	8,508	(1,820)
336.0	Roads, Railroads & Bridges	1,383,555	LIFESPAN	51.65	(2.16)	(29,885)	318,062	1,095,378	39.54	27,703	2.00	2.37	32,790	(5,087)
	TOTAL YALE	49,259,963		79.50	(2.80)	(1,378,320)	24,060,163	26,578,120	39.34	677,937	1.38	1.75	12 820 691	8 742 780
	TOTAL HYDRAULIC PRODUCTION	517,813,974	•	62.73	(8.24) _	(42,661,732)	230,004,297	329,921,409	32.34	21,302,739	4.17	2.40 -	12,038,818	0,742,700
OTHER F	RODUCTION PLANT													
<u></u>	HERMISTON													
341.00	Structures & Improvements	12,474,621	LIFESPAN	35.43	(2.93)	(365,506)	2,885,175	9,954,952	25.72	387,051	3,10	3.00	374,239	12,812
342.00	Fuel Holders, Producers & Access.	25,322	LIFESPAN	35.61	(2.80)	(709)	6,191	19,840	25.11	790	3.12	3.1/	2060 249	(13)
343.00	Prime Movers	100,654,691	LIFESPAN	34.81	(3.02)	(3,039,772)	23,2/1,330	31 331 187	25.82	1 222 919	3.10	2.94	1 161 403	61 516
344.00	Accessory Electric Equipment	9 058 999	LIFESPAN	36 19	(2.80)	(264,523)	2,215,849	7,107,673	25.69	276.671	3.05	2.94	266,335	10,338
346.00	Misc. Power Plant Equipment	497,343	LIFESPAN	36.22	(2.92)	(14,522)	121,651	390,214	25.72	15,172	3.05	2.94	14,622	550
	TOTAL HERMISTON	162,214,475	-	35.13	(2.98)	(4,830,634)	37,818,109	129,227,000	25.32	5,105,436	3.15	2.94	4,776,649	328,787
244.00		220 720		24.00	(2 E A)	(6.090)	100 218	46 600	3 75	12 427	5 18	3.02	7 240	5 187
341.00	Structures & Improvements	239,729	LIFESPAN	40 14	(2.54)	(3,082)	103 763	20,658	3 75	5,509	4.54	2.60	3,155	2,354
343.00	Prime Movers	1.943.816	LIFESPAN	21.44	(2.54)	(49,373)	1,521,161	472,028	3.75	125,874	6.48	3.37	65,507	60,368
344.00	Generators	2,427,119	LIFESPAN	8.95	(2.54)	(61,649)	1,359,872	1,128,896	3.75	301,039	12.40	3.75	91,017	210,022
345.00	Accessory Electric Equipment	215,728	LIFESPAN	32.85	(2.54)	(5,479)	180,512	40,695	3.75	10,852	5.03	3.26	7,033	3,819
346.00	Misc. Power Plant Equipment	11,813	LIFESPAN	40.25	(2.54)	(300)	10,104	2,009	3.75	536	4.54	2.78	174 279	207
	TOTAL LITTLE MOUNTAIN	4,959,544	-	16.79	(2.54)	(125,9/2)	3,374,630	1,710,886	3.75	400,230	9.20	3.51	1/4,2/8	201,807
	GADBSY PEAKER UNIT 4-6													
341.00	Structures & Improvements	4,121,551	LIFESPAN	24.88	(1.39)	(57,290)	549,216	3,629,625	21.73	167,033	4.05	4.06	167,335	(302)
342.00	Fuel Holders, Producers & Access.	2,257,625	LIFESPAN	24.80	(1.33)	(30,026)	329,478	1,958,173	21.30	91,933	4.07	4.08	<b>91,66</b> 0	273
343.00	Prime Movers	50,852,612	LIFESPAN	24.66	(1.51)	(767,874)	7,171,740	44,448,746	21.30	2,086,796	4.10	4.06	2,064,616	22,180
344.00	Generators	15,873,643	LIFESPAN	25.16	(1.37)	(217,469)	2,317,106	13,774,006	21.66	635,919	4.01	4.06	544,470 205.098	(8,551)
345.00	Accessory Electric Equipment	5,051,370	_ LIFESPAN	24.91	(1.38)	(69,709)	11 051 777	4,430,042 88 247 392	21.70	3 186 143	4.00	4.06	3 173 166	12 977
	TOTAL GADSBT FEARER UNIT 4-0	/8,130,801	-	24.15	(1.40)	(1,142,300)	11,001,777	00,247,002	£ 1.7£	0,100,140		4.00	0,110,100	
	CURRANT CREEK													
341.0	Structures & Improvements	28,084,822	LIFESPAN	35.19	(3.25)	(912,757)	340,986	28,656,593	34.69	826,076	2.94	3.08	865,013	(38,936)
342.0	Fuel Holders, Producers & Access.	26,924,002	LIFESPAN	34.08	(3.05)	(821,182)	326,893	27,418,291	33.58	816,507	3.03	3.08	829,259	(12,/53)
343.0	Prime Movers	186,364,961	LIFESPAN	34,08	(3.35)	(0,243,220)	2,202,714	63 325 288	33.50	1 834 984	2.96	3.08	1 912 440	(77 457)
344.0	Accessory Electric Equipment	17 594 823	LIFESPAN	35.01	(3.20)	(1,566,553)	213.624	17.947.752	34.63	518,272	2.95	3.08	541,921	(23,649)
346.0	Misc. Power Plant Equipment	3,131,649	LIFESPAN	35,19	(3.23)	(101,152)	38,022	3,194,779	34.69	92,095	2.94	3.08	96,455	(4,360)
	TOTAL CURRANT CREEK	324, 192, 475	-	34.42	(3.28)	(10,631,822)	3,936,120	330,888,177	33.92	9,756,352	3.01	3.08	9,985,128	(228,777)
343.0	FOOTE CREEK	30 513 722		22.08	(0.90)	(274 623)	8 761 199	22 027 146	13 58	1 622 028	5.32	4.34	1.324.296	297.733
343.0	Generators	3.542.319	LIFESPAN	22.22	(0.82)	(29,047)	1,016,367	2,554,999	13.72	186,224	5.26	4.34	153,737	32,468
345.0	Accessory Electric Equipment	2,210,801	LIFESPAN	22.23	(0.82)	(18,129)	634,326	1,594,604	13.73	116,140	5.25	4.34	95,949	20,191
	TOTAL FOOTE CREEK	36,266,842	_	22.10	(0.89)	(321,799)	10,411,892	26,176,749	13.60	1,924,393	5.31	4.34	1,573,981	350,412
344.00	Generators Itab	36 380	50	15.00			23 468	12 921	2.75	4.699	12.91	12.03	4.378	321
344.00	Generators - Oregon	56,322	SQ	15.00	-		40,073	16,249	3.75	4,333	7.69	7.90	4,449	(116)
344.00	Generators - Wyoming	55,087	SQ	15.00	-	-	35,330	19,757	2.81	7,031	12.76	11.92	6,566	465
	Total Solar Generating	147,798	_	15.00	-	-	98,871	48,927	3.15	16,063	10.87	10.42	15,393	669
	TOTAL DEPRECIABLE OTHER PRODUCTION	605,937,935	_	32.48	(2.81)	(17,052,595)	66,691,399	556,299,131	28.53	20,444,622	- 3.37	3.25	19,698,597	746,028
340.30	Water Rights - Lakeside	14,528,780					251							
340.30	TOTAL OTHER PRODUCTION	623 356 757	-	31.58	(2 74)	(17 052 595)	66 691 750	556 299 131	27.74	20.444.622	3.28	3,16	19,698,597	746,026
	TOTAL DEPRECIABLE PRODUCTION PLANT	5,538,858,133	-	42.09	(7.14)	(395,595,741)	2,571,916,173	3,362,537,701	21.85	171,563,543	3.10	3.07	170,314,560	1,248,983
			-											
344.00	Generators - Lakeside	328,000,000		35.00	(3.26)						2.95			
344.00	Generators - Leaning Juniper	187,000,000		20.00	(0.48)						4.02			
TRANSM	ISSION PLANT													
350.20	Rights-of-Way	56,553,502	R5	70.00	-	-	21,594,044	34,959,458	43.26	808,124	1.43	1.40	791,749	16,375
352.00	Structures & Improvements	53,088,693	S1	75.00	(5.00)	(2,654,435)	12,520,921	43,222,207	58.15	743,288	1.40	1.67	886,581	(143,293)
353.00	Station Equipment	855,560,504	R1.5	58.00	(10.00)	(85,556,050)	215,759,336	725,357,218	44.70	16,227,231	1.90	1.79	15,314,533	912,696
353.70	Supervisory Equipment	49,504,782	R2	25.00	(10.00)	(37 847 EAD)	20,229,100	28,2/3,082	14.78	1,900,703 6 405 889	4.00	2 12	2,049,480	(1.655.659)
355.00	nowers a rixtures Poles & Fixtures	3/0,4/0,409	R2 5	52.00	(60.00)	(299,783,177)	229.780.522	569.641.283	37.05	15.374.933	3.08	2.56	12,790,749	2,584,185
356.00	OH Conductors & Devices	610,644,889	R4	60.00	(50.00)	(305,322,445)	320,373,801	595,593,533	39.00	15,271,629	2.50	2.13	13,006,736	2,264,893
356.20	Clearing	31,146,477	<b>S</b> 6	65.00	-		14,700,694	16,445,783	34.31	479,329	1.54	1.40	436,051	43,278
357.00	UG Conduit	3,294,776	R2	60.00	(70.00)	(2,306,343)	631,713	4,969,406	53.23	93,357	2.83	3.15	103,785	(10,428)
358.00	UG Conductors & Devices	7,581,031	R2	60.00	(40.00)	(3,032,412)	1,139,786	9,473,657	53.55	176,912	2.33	2.38	180,429	(3,516)
359.00	Koads & Irails	11,381,634	R5	/0.00 58.47	- (28.80)	(736 502 408)	2,587,314	2 307 291 473	04.08 41.09	57 724 053	2.28	2.12	54 283 256	3 440 797
	TOTAL TRANSMISSION FIGHT	2,000,010,010	-	50.47	(20.00)	,100,002,400)	300,001,010		41.00					

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	[15] Increase or (Decrease) \$	10, 12 (8, 85, 86; 7, 97	1,492,623	672,93 822,78	156,15 353,01 197,27	49,10 87,71 4,632,34	48 (1,79 (7,007	(80 (802,94	397,71 397,71	665,85 23,47	157,77 51,19 7,40	12.33	1,46 (17,20	9 9 9 7 9 7 9 7 9 7 9 7 9 7 9 7 9 7 9 7	104.04	259,4(	(32,4	779,47	5,92	18,6	385,4	12,3	306,94 (314,15	(8,1; 121,56	31.4	926,8(
	[14] Annual S	80,456 201,592 3,508,734	6,347,029 6,347,029	2,903,875 2,903,875 8,694,109	1,161,836 2,038,758 2,038,758	520,368 41,698,779	5,512 31,113 1.033 550	33,993 3,947,431	236,837 236,837 398,827	1,718,356 304,016	464,156 489,131 10,541	10,060,376	59,682 118,786	1,988,389 104,645 3 677 477	2,031,000	898,370 1,643,395	244,677 443,935	4/1,930 34,335 214,490 12,239,502	14,163	292,330	9,498 1,575,734	361,552	333,758 1,535,357	159,794 217,475	138,150 12,880 77,704	5,489,036
	[13] Rate %	1.70 2.25 2.25	19 19 19 19 19 19 19 19 19 19 19 19 19 1	563	2.00 1.78	8,9,8,8,6,6,6,6,6,6,6,6,6,6,6,6,6,6,6,6,	1.85 1.86 1.86	4.70	2.38 2.38	2.15 2.15	1.97 3.53	59.9 6.9 6.9 7 9 7 9 7 9 7 9 7 9 7 9 7 9 7 9 7 9 7	1.82	3 88 8	5 5 5 5 5 5 5 5 5	5 2 2 2	2.15	3.87 2.73 2.87 2.87 2.87 2.87 2.87 2.87 2.87 2.87	1.55	88	4 6 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8	252	3.76	2.27 1.87	3.49 4.81	88 88 15 1
	[12] Deprec. %	1.98 1.75 2.21	6 4 6 2 4 6 2 4 6 6 4 6 6 4 6 4 6 4 6 4 6 4 6 4 6 4 6	2.78 2.87 2.87	2.27	3.12 3.12 3.21	2.01	4.58	9.94 10.6	2.98	3.8 8.8 8.8	3.51 3.30	1.87	5 5 5 7 5 5 7 5 6	5.75 9.75	8 8 8 8 8 8	1.86 3.13	3.74 6.69 2.73 2.98	2.20	5 38 5	6 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9	3.37	4.49 2.99	2.15 2.92	4.28 7.03	3.49 9.49
	[11] Annual Amount \$	70,580 192,462 3,442,881	120,172 13,138,127 7,839,855	1,703,900 3,576,812 9,516,890	1,317,995 2,391,769 2,381,530	588,082 46,331,121	5,995 29,316 060,580	33,124 3,344,486	1,646,218 634,547 503.827	2,384,212 327,488	621,935 540,324 26 043	11, 182, 578	61,165 101,587	1,989,034 113,343 2,268,264	2,195,540	1,157,772	212,241 590,950	542,418 59,396 215,456 13,018,975	20,083	29,239 310,974	14,403	483,884	700,704	151,637 339,038	169,569 18,829	5,415,838
	[10] Rem. √rıs	20.35 46.12 39.30	32.78 35.36	47.00 39.75 27.54	41.94 44.34 14 75	34.53	22.12 46.56	8.91 38.99	28.11 28.11 22.12	27.74 33.79	44.07 14.75	35.61	27.05 40.21	34.87 6.71 5.72	41.59	22 48 28 90	44.86 32.98	38.32 34.15 34.15	20.12	37.54 41.53	37.37	34.53 34.53	29.37 31.95	43.97 48.35	14.75 13.74	38.19
CHEDULE 1	[9] Plant \$	1,436,300 8,876,361 135,305,231	1,456,250 430,667,805 277,217,264	81,091,/30 142,178,280 262,095,144	55,276,717 106,051,051 22,657,560	1,370,721 1,370,721 17,342,542 1,554,019,971	132,617 1,384,936 38,936	295,137 295,137 130,401,528	/4,820,624 17,837,109 16,510,406	66, 138, 053 11, 065, 810	27,408,866 7,989,783	395,738,967	1,654,505 4,084,820	69,357,617 760,531 127 DEE 061	91,312,498	29,500,028 53,690,355	9,521,134 19,489,542	8,195,931 389,044 8,256,269 438,715,725	404,064	1,097,642 12,914,749	73,278,168	49,542,460 16,708,526	20,579,678 39,017,544	6,687,472 16,392,467	2,501,146 258,713 200,244	240,003,754
0,1	(8) 3/31/2006 <u>Book Reserve</u>	2,119,953 2,690,420 44,030,087	1,430,037 161,778,470 115,595,610	21,2/0,480 44,132,255 119,516,531	17,338,036 25,668,469 25,607,705	20,007,700 2,283,595 6,224,837 589,995,000	185,314 391,455 47,603,776	428,113 36,605,154	23,805,427 7,489,380 6,117,801	33,786,340 5,271,480	6,755,113 6,025,171	341,293 1,925,508 141,590,827	1,624,713	33,644,511 1,929,580	32,626,486 7 202 643	19,011,933 19,011,933 24,728,911	3,566,246 7,902,218	6,780,624 1,030,484 2,783,662 183,155,220	509,689	425,416 3,545,271	139,569 20,923,293	10,950,331 6,247,157	9,053,041 18,150,011	1,427,798 3,377,975	1,536,473 169,729 555 555	76,981,105
	[7] <u>XET SALVAGE</u> Amount \$	(550,799) (23,391,563)	(316,889,868) (186,069,256)	(29,247,780) (57,820,511) (49,775,436)	(14,522,951) (17,180,546)	(1, 107, 002) (1,221,439) (4,713,476) (702,561,277)	(83,638) (83,638)	(91,094,554)	(46,717,603) (11,636,495) /5,866,572)	(19,980,879) (2,130,951)	(10,602,552) (138,564)	(198,400,120) (198,400,120)	(523,294)	(13,435,060)	(81,128,280) (43,978,350) (40,263)	(12,577,175) (12,577,175) (10.228.600)	(1,707,050) (8,500,891)	(435,628) (532,323) (3,154,266) (186,700,216)		(72,527) (3,292,004)	(51,382,615)	(29,470,847) (8,608,381)	(14,036,551) (16,333,587)	(1,055,905) (8,140,770)	(79,169) (160,666)	(133,061,507)
	[6] Percent %	- (5.00) (15.00)	(115.00) (90.00)	(45.00) (45.00) (15.00)	(25.00) (15.00)	(50.00) (50.00) (25.00) (48.74)	(5.00)	(120.00)	(80.00) (85.00) (85.00)	(25.00) (15.00)	(45.00)	(58.54) (58.54)	(10.00)	(15.00)	(90.00) (55.00)	(35.00)	(15.00) (45.00)	(60.00) (60.00) (40.00)	•	(5.00) (25.00)	(120.00)	(95.00) (60.00)	(90.00) (40.00)	(15.00) (70.00)	(60.00)	(12.35)
	[5] Average Life Yrs	50.00 52.00	23.00 50.00	60.00 52.00 40.00	55.00 55.00	25.00 25.00 40.00	50.00 60.00	22.00	60.00 46.00	42.00	26.00 26.00	40.00 48.59	50.00	20.00 20.00	22:00 22:00	40.00 38.00	60.00 45.00	26.00 20.00 47.05	55.00	55.00 55.00	20.00	65.00 50.00	45.00 50.00	55.00 60.00	26.00 25.00	35.00 52.15
	[4] IOWA CURVE	R4 80.5 R1	R2.5 R1.5 R1.5	R2.5 R2.5 R1.5	R1.5 R4	27 27 27 27 27 27 27 27 27 27 27 27 27 2	R1.5	R1.5	R1.5 R4	R2.5 R2.5	R2.5	R3 C	R2 82	2 Z S	228	5 52 E	S 73	R2.5 S-5 R0.5	R4	<b>5</b> 5	R5 R1.5	8.5 85	88 85	£ 5	R2.5	Ŷ
	[3] 3/31/2006 <u>Balance</u> \$	3,556,253 11,015,982 155,943,755	2,893,787 275,556,407 206,743,618	73,119,451 128,490,024 331,836,239	58,091,802 114,536,974	08,362,622 2,442,877 18,853,903 1,441,463,694	297,931 1,672,753	723,250	51,908,448 13,689,994 16 761 635	79,923,514	23,561,227 13,856,390	3,520,254 3,520,254 338,929,674	3,279,218 5,232,943	89,567,068 2,690,111	85,398,196 79,960,636	12,332,109 35,934,786 68,190,666	11,380,330 18,890,869	14,520,927 887,205 7,885,665 436,170,729	913,753	1,450,531 13,168,016	218,353 42,818,846	31,021,944 14,347,302	15,596,168 40.833.968	7,039,365 11.629.672	3,958,450 267,776	659,208 183,923,352
PACIFICORP REMAINING LIFE DEPRECIATION RATES	int Let Description	IBUTION PLANT OREGON - DISTRIBUTION 00 Sturdures & Improvements 00 Station Equipment	70 Supervisory Equipment 00 Poles, Towers & Fixtures 00 OH Conductors & Devices	00 UG Conduit 00 UG Conductors & Devices 00 Line Transformers	10 Overhead Services 20 Underground Services	00 Meters 00 I.O.C.P 00 Street Lighting & Signal Systems 00 Street Lighting & Signal Systems TOTAL OREGON - DISTRIBUTION	WASHINGTON - DISTRIBUTION 20 Rights-of-Way 00 Structures & Improvements	.00 station equipment 70 Supervisory Equipment 00 Poles, Towers & Fixtures	00 OH Conductors & Devices 00 UG Conduit 00 116 Conduitations & Devices	.00 Unite Transformers .00 Line Transformers .10 Overhead Services	20 Underground Services	.00 I.0.C.P. .00 Street Lighting & Signal Systems TOTAL WASHINGTON - DISTRIBUTION	WYOMING - DISTRIBUTION 20 Rights-of-Way 00 Structures & Improvements	200 Station Equipment	1.00 Poles, Towers & Extures 1.00 OH Conductors & Devices		9.10 Overhead Services	0.00 Meters 1.00 1.0.C.P. 1.00 Street Lipting & Signal Systems 1.01 MVCMING - DISTRIBUTION	CALIFORNIA - DISTRIBUTION 1.20 Righte-of-Way	1.00 Structures & Improvements 2.00 Station Equipment	2.70 Supervisory Equipment 1.00 Poles, Towers & Fixtures	5.00 OH Conductors & Devices 5.00 UG Conduit	7.00 UG Conductors & Devices	<ul> <li>0.10 Overhead Services</li> <li>1.20 Underforound Services</li> </ul>	0.00 Meters 1.00 1.0.C.P.	3.00 Street Lighting & Signal Systems TOTAL CALIFORNIA - DISTRIBUTION
	[1] Accou <u>Numb</u>	<u>DISTR</u> 360.2 361.0 362.0	362. 364.( 365.(	366.1 367.1 368.0	369	371. 373.	360.	362 364	365. 366.	369.	369	3/1. 373.	360. 361.	362.	365	367. 196	3696	371 371	360.	361 362	362 364	365 366	367 368	369 369	371	£/£

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PACIFICORP



	REMAINING LIFE DEPRECIATION RATES													
(1)	[2]	[3]	[4]	[5]	[6]	[7]	[8]	[9]	[10]	[11]	[12]	[13]	[14]	[15]
Account	[2]	3/31/2006	IOWA	Average	(-)	NET SALVAGE	3/31/2006	Net	Rem.	Annual	Deprec.	Existing	Annual	Increase or
Number	Description	Balance	CURVE	Life	Percent	Amount	Book Reserve	Plant	Life	Amount	Rate	Rate	Amount	(Decrease)
		\$		Yns	%	\$	\$	5	Yns	2	70	70	3	3
260.20	DIAH - DISTRIBUTION	6 310 208	R4	50.00			1.719.255	4,590,953	36,89	124,450	1.97	1.82	114,846	9,604
361.00	Structures & Improvements	22 971 638	R2	60.00	-		3,693,341	19,278,297	50,71	380,168	1.65	1.87	429,570	(49,402)
362.00	Station Equipment	292 373 721	S- 5	45.00	(10.00)	(29.237.372)	50,229,390	271,381,703	38.23	7,098,658	2.43	1.84	5,379,676	1,718,982
362.70	Supervisory Equipment	10 846 937	R3	25.00	-		4,409,566	6,437,371	15.22	422,955	3.90	4.31	467,503	(44,548)
363.00	Storage Battery Equipment	1,393,066	SQ	15.00	-	-	241,188	1,151,878	12.50	92,150	6.61	1.84	25,632	66,518
363,70	Storage Battery - Supervisory Egpt.	64,739	SQ	15.00	-	-	11,209	53,530	12.50	4,282	6.61	1.84	1,191	3,091
364.00	Poles, Towers & Fixtures	247,584,693	S2	40.00	(100.00)	(247,584,693)	159,769,347	335,400,039	27.58	12,160,988	4.91	3.83	9,482,494	2,678,494
365.00	OH Conductors & Devices	177,240,527	R0.5	42.00	(70.00)	(124,068,369)	67,449,151	233,859,745	32.95	7,097,413	4.00	2.72	4,820,942	2,276,470
366.00	UG Conduit	128,876,361	R2	60.00	(70.00)	(90,213,453)	44,406,606	174,683,208	48.29	3,617,378	2.81	2.38	3,087,257	550, 121
367.00	UG Conductors & Devices	368,662,843	R2	50.00	(40.00)	(147,465,137)	121,070,728	395,057,252	38.71	10,205,561	2.77	2.16	7,963,117	2,242,443
368.00	Line Transformers	308,931,694	R0.5	45.00	(15.00)	(46,339,754)	73,647,586	281,623,862	36.02	7,818,541	2.53	2.31	7,130,322	002,219
369.00	Services	149,935,779	55	55.00	(25.00)	(37,483,945)	35,973,119	151,446,605	44.04	3,3//,409	2.23	2.20	3,373,335	072 278
370.00	Meters	83,246,694	R2.5	26.00	(5.00)	(4,162,333)	31,711,020	1666 251	16 50	281 275	4,43 6 08	3.3Z 4 57	211 468	69 807
371.00	I.O.C.P.	4,02/,31/		25.00	(55.00)	(2,545,024)	2,000,000	18 420	13.00	1 417	3 16	2.60	1 164	253
372.00	Leased Property on Customers Premises	44,/00 04 387 834	PO 5	25.00	(25.00)	(6.006.058)	10 150 801	20 333 979	16.99	1 196 820	4 91	5.69	1.387.667	(190.847)
373.00		1 827 498 826	110.5	45.80	(40.23)	(735 197 038)	607 014 662	1 955 681 202	35.85	57 565 714	3.15	2.55	46.626.197	10.939.517
	TOTAL OTAIL DISTRIBUTION	1,027,430,020		40.00	(40.20)	(100,101,000)	00710111002		••••••					
	IDAHO - DISTRIBUTION													
360.20	Rights-of-Way	959,335	R4	50.00	-	-	300,839	658,496	36.89	17,850	1.86	1.82	17,460	390
361.00	Structures & Improvements	767,447	R2	60.00	-	-	285,228	482,219	41.35	11,662	1.52	1.87	14,351	(2,689)
362.00	Station Equipment	19,060,197	S5	45.00	(10.00)	(1,906,020)	6,156,632	14,809,585	33.42	443,135	2.32	1.84	350,708	92,428
362.70	Supervisory Equipment	349,588	R3	25.00	-		168,028	181,560	14.95	12,144	3.47	4.31	15,067	(2,923)
364.00	Poles, Towers & Fixtures	50,250,013	S2	40.00	(100.00)	(50,250,013)	37,322,679	63,177,347	27.58	2,290,694	4.56	3.83	1,924,5/5	366,119
365.00	OH Conductors & Devices	31,417,517	R0.5	42.00	(70.00)	(21,992,262)	13,761,072	39,648,707	32.95	1,203,299	3.63	2.72	145 670	10 533
366.00	UG Conduit	6,120,592	R2	60.00 E0.00	(70.00)	(4,284,414)	2,427,303	20 641 051	38 71	533 223	2.70	2.30	438 244	96 979
367.00	UG Conductors & Devices	20, 190,404		45.00	(40.00)	(8,078,300)	15 430 381	49 289 822	36.02	1 367 841	2 43	2 31	1 299 807	68 034
360.00	Services	20 088 015	R0.5	40.00	(25.00)	(5,440,303)	5 795 770	20 439 249	44 84	455 826	2.17	2.25	472,230	(16,404)
370.00	Meters	13 873 342	R2 5	26.00	(5.00)	(693 667)	6 082 628	8 484 381	15.11	561,508	4.05	3.32	460,595	100,913
371.00	LOCP	158 677	1.0	25.00	(55.00)	(87,272)	98,908	147.041	16.59	8,863	5.59	4.57	7,252	1,612
372.00	Leased Property on Customers' Premises	4.873	LO	30.00			3.302	1,571	13.00	121	2.48	2.60	127	(6)
373.00	Street Lighting & Signal Systems	551,838	R0.5	25.00	(25.00)	(137,960)	284,366	425,432	16.99	25,040	4.54	5.69	31,400	(6,359)
	TOTAL IDAHO - DISTRIBUTION	220,966,596		43.83	(45.76)	(101,117,502)	95,740,195	226,343,903	33.32	7,096,410	3.21	2.73	6,030,042	1,086,368
	TOTAL DISTRIBUTION PLANT	4,448,952,871		46.73	(46.24)	(2,057,027,659)	1,694,477,009	4,811,503,521	35.21	141,610,636	3.18	2.75	122,143,931	19,466,705
CENED														
GENER														
390.00	Structures & Improvements	58 912 048	R1.5	50.00	(10.00)	(5 891 205)	11.686.464	53, 116, 789	40.90	1,298,699	2.20	2.32	1,366,760	(68,061)
391 10	Mainframe Computers	4 304 662	12	5.00	-	(0,000,000,000,000,000,000,000,000,000,	1.363.296	2,941,366	3,40	865,108	20.10	26.85	1,155,802	(290,694)
392.10	Transp. Egot Light Trucks & Vans	9.607.762	R3	12.00	10.00	960,776	3,339,043	5,307,943	7.32	725,129	7.55	7.12	684,073	41,056
392.50	Transp. Egpt Medium Trucks	9,018,336	S2	18.00	10.00	901,834	2,352,099	5,764,403	12.73	452,820	5.02	6.65	599,719	(146,899)
392.90	Transp. Eqpt Trailers	2,230,128	S1	35.00	15.00	334,519	607,546	1,288,063	23.67	54,418	2.44	2.19	48,840	5,578
396.30	Light Power Operated Equipment	5,785,359	R4	9.00	15.00	867,804	2,277,823	2,639,732	4.79	551,092	9.53	7.22	417,703	133,389
396.70	Heavy Power Operated Equipment	23,019,689	L1	15.00	20.00	4,603,938	5,416,988	12,998,763	10.54	1,233,279	5.36	4.88	1,123,361	109,918
397.00	Communication Equipment	84,408,883	. R2	25.00			29,931,648	54,477,235	16.05	3,394,220	4.02	5.44	4,591,843	(1,197,623)
	TOTAL OREGON - GENERAL	197,286,867		29.55	0.90	1,///,600	56,974,907	138,534,294	21.73	6,5/4,705	4.35	5.00	9,900,100	(1,4(3,333)
	AZ CO MT ETC - GENERAL													
390.00	Structures & improvements	374 036	R1	40.00			164 066	209 970	26.62	7.888	2.11	2.34	8,752	(865)
392.10	Transp Eant - Light Trucks & Vans	422 022	10	13.00			192,493	229 529	8.48	27.067	6.41	6.71	28,318	(1,251)
392.50	Transp. Eqpt Medium Trucks	280.014	R1.5	16.00	15.00	42.002	176,795	61,217	6.94	8,821	3.15	5.64	15,793	(6,972)
392.90	Transp. Egpt Trailers	51,384	R1.5	25.00	•	-	38,184	13,200	10.84	1,218	2.37	2.51	1,290	(72)
396.70	Heavy Power Operated Equipment	1,921,350	R3	25.00	5.00	96,068	1,075,770	749,513	13.77	54,431	2.83	5.81	111,630	(57,200)
397.00	Communication Equipment	4,843,444	R1.5	25.00	(5.00)	(242,172)	2,710,825	2,374,791	14.84	160,026	3.30	4.31	208,752	(48,726)
	TOTAL AZ, CO, MT, ETC GENERAL	7,892,250	-	24.75	(1.32)	(104,103)	4,358,133	3,638,220	14.49	259,451	3.29	4.75	3/4,535	(115,085)
	MARINETON OFNERA													
200.00	WASHINGTON - GENERAL	10 900 060	<b>D</b> 2	20.00	(10.00)	(1 092 225)	3 400 615	8 495 960	20.51	414 235	3 83	3.80	411 284	2 952
390.00	Trapen Fant Light Trucks & Vane	2 347 009	P3	12.00	10.00)	234 701	768 729	1 343 579	7 17	187 389	7.98	7.11	166.872	20.517
392.10	Transp. Eqpt Light Tracks & Valis	3 209 744	R3	14 00	10.00	320 974	844.011	2.044.759	9.48	215,692	6.72	7.34	235,595	(19,903)
392.90	Transp. Eqpt Trailers	548 487	S0 5	33.00	15.00	82,273	125,997	340.217	23,15	14,696	2.68	2.87	15,742	(1,045)
396.30	Light Power Operated Equipment	1 739 887	R4	10.00	10.00	173 989	634,144	931,754	5.53	168,491	9.68	8,93	155,372	13,119
396.70	Heavy Power Operated Equipment	5,891,195	L1.5	13.00	15.00	883,679	1,595,404	3,412,112	8.42	405,239	6.88	7.16	421,810	(16,571)
397.00	Communication Equipment	12,016,069	R2	20.00	-	-	4,448,370	7,567,699	11.82	640,245	5.33	5.30	636,852	3,394
	TOTAL WASHINGTON - GENERAL	36,575,641		20.51	1.68	613,291	11,826,270	24,136,080	13.21	2,045,987	5.59	5.59	2,043,526	2,461
000 0	IDAHO - GENERAL						0.040	0.050	20 57	400	- <b>-</b>	0.00	445	(4E)
389.20		4,868	R1	40.00	- /= 001	(640 604)	∠,010 A 376 330	6 6 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	20.0/ 26.60	242 000	2.00	2.30	249 402	(5 RQA)
390.00	Transp Fast Light Trucks & Vas-	10,213,085	R1 64	40.00	(5.00)	(210,064)	4,2/0,330 1 125 75€	0,440,039	20.09 € 09	167 553	£.3/ 8.00	2.43 6.60	157 146	5 407
302 50	Transp. Eqpt Light Trucks & Valis	2,340,9/0	12	15.00	15.00	234,090	783 857	1 591 181	10.84	146 788	5 25	5.64	157 591	(10 803)
392.00	Transp. Eqpt medium mucks	599 358	12	33.00	10.00	59 938	285 105	274 317	19.37	14,162	2.38	2.51	15.044	(882)
396 20	Light Power Operated Equipment	1 482 444	R3	7 00	10.00	14R 244	836 520	497 680	3 31	150 358	10 14	9.55	141.573	8 783
396.70	Heavy Power Operated Equipment	5 885 066	10.5	18.00	25.00	1.471.267	1 337 205	3.076.595	13.42	229.254	3.90	5.81	341,922	(112,668)
397.00	Communication Equipment	11,349,850	S5	25.00	(5.00)	(567,493)	4.376.662	7.540.681	17.28	436,382	3.84	4.75	539,118	(102,736)
	TOTAL IDAHO - GENERAL	34,678,409		25.85	3.62	1,255,292	13,004,245	20,418,872	17.53	1,382,094	3.99	4.62	1,600,702	(218,608)
			-								-			

	DEPRECIATION R
PACIFICORP	REMAINING LIFE DI

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)	CORP	IING LIFE DEPRECIATION RATES	[2]

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		- 24

SCHEDULE 1

[15] Increase or (Decrease) \$	(5) (5) 58,181 58,181 86,983 48,334 48,334 48,334 123,026 622,941	2,099 10,239 4,337 1,062 46,144 57,144 57,124 121,236	(16) (103,231) 78,818 (46,867) 246,867) 22,316 22,316 22,316 (103,469) (1,105,469) (1,105,469)	(184,771) (250,032) (250,032) (88,037) (2,488,087) (9,428) (9,428) (28,836) (28,836) (16,185) (16,185) (16,185) (16,185) (16,185) (16,185) (18,185)
[14] Annual Amount \$	35 157,637 287,013 210,113 68,637 68,637 168,4497 959,4497 959,442 1,588,442 3,464,065	30,905 30,905 40,966 6,443 6,443 6,443 61,227 81,622 81,622 81,628	833 1,992,420 1,255,443 1,075,120 155,128 1587,372 3,677,478 3,677,478 3,677,478 11,106,728 3,677,478 11,106,728	341,040 751,682 253,339 7,900,525 54,326 143,104 138,008 45,824 1,305,485 11,025,031 11,025,031 386,785,722
[13] Existing Rate	1   4 4 3 7 3 4 5 8 8 4 8 8 3 7 3 4 5 8 8 4 8 8 3 7 3 4 5 8 8 4 8 8 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9	2,5,5,2,5,6,4,4,4, 2,5,5,0,2,5,6,4,4,4, 2,5,5,0,2,5,6,4,4,4,5,5,0,2,5,5,0,4,4,4,5,5,0,4,4,4,5,5,0,4,4,4,4,4	0.0.0 86.4 86.4 70.0 70.4 7 7 7 7 7 7 1 1	2 5 4 7 6 4 5 7 3 3 3 2 2 2 6 8 9 7 7 3 2 2 3 8 8 9 3 9 6 7 7 3 2 2 3 3 2 3 2 3 3 2 3 2 3 3 3 3 3
[12] Deprec. Rate	5,20 5,20 5,20 5,20 5,20 5,20 5,20 5,20	2, 2, 2, 2, 2, 2, 2, 2, 2, 2, 2, 2, 2, 2	2,2,2,2,2,2,2,4,4,4,5,2,5,3,4,4,4,4,4,4,4,4,4,4,4,4,4,4,4,4,4,4	- 7 2 7 4 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8
[11] Annual Amount \$	30 180,022 346,184 297,107 66,979 26,979 230,331 1,244,376 1,244,376 1,244,376	33,003 51,205 41,806 7,505 107,371 182,100 182,100 572,525	817 1,889,128 1,028,153 1,028,153 1,028,153 3,047,5993,047,599 3,047,599 3,047,5993,047,599 3,047,599 3,047,5993,047,599 3,047,5993,049,599 3,047,5993,	156,268 501,830 501,830 174,027 5,422,428 146,285 109,265 28,439 723,439 7331,367 7331,367 766,753,078
(10) Hem. Yns	35.81 8.85 8.94 8.95 7.13 8.95 13.02 13.02 13.02	33.28 6.30 71.40 4.09 9.15 7.5.62	20.32 28.75 7.05 10.44 8.26 8.26 8.26 18.21 18.21	25:11 25:11 25:11 25:11 25:11 10:02 11:81 29:67
[9] Net <b>Blant</b>	1,092 4,774,173 2,927,180 2,629,103 1,176,146 1,176,146 1,176,146 1,13,338,013 13,338,716 48,483,618	1,098,349 322,590 177,598 177,881 17,881 1388,258 1,388,254 1,388,254 1,388,254	16, 599 54, 312, 442 9, 618, 040 10, 703, 076 2, 221, 926 12, 589, 925 57, 586, 255 161, 454, 719 26, 288 26, 288 26, 286	2,425,284 12,595,326 4,369,828 34,895,820 34,895,820 1,165,003 1,165,003 11,969,075 68,196,967 10,952,916,645
[8] 3/31/2006 <u>Book Reserve</u> \$	2,252,294 1,483,716 1,380,183 765,597 807,390 4,971,390 4,971,390 4,971,380 22,784,804	572,175 572,175 155,329 84,244 938,965 903,965 903,965 9134,442 442	18,699 23,580,504 7,674,913 8,645,101 2,014,250 1,782,807 1,782,807 1,782,807 12,588,554 23,333,554 78,046,206	10,718,460 13,010,999 4,351,274 84,652,020 561,387 1,2856,075 1,2856,675 1,16,556,913 116,556,913 116,556,913
[7] <u>NET SALVAGE</u> <u>Amount</u> \$	(916, 496) (916, 496) 487, 288 449, 922 402, 197 102, 197 5, 3657 6, 1053, 865 6, 1053, 865 6, 1053, 8657 5, 922, 658	(278,421) 129,845 111,514 14,008 150,008 405,008 314,087 314,087	4,099,629 1,921,439 1,926,242 1,845,339 1,845,339 1,845,339 1,845,339 1,271,030 1,271,030 22,490,555	(77,093) (1,592,178) (1,592,178) (1,592,257) 5,218,313 15,218,313 15,004 20,548 20,548 20,548 21,5333,210]
[6] <u>Percent</u> %	(15.00) 10.00 5.00 15.00 (2.00) 7.67	20.00 5.00 5.00 5.00 2.81 2.81 2.81	, 9, 0, 0, 0, 0, 0, 0, 0, 0, 0, 0, 0, 0, 0,	(6.63) (6.63) 5.00 5.00 1.72 (23.70)
[5] Average <u>Life</u> Yrs	50.00 40.00 30.00 30.00 20.00 15.00 14.00 15.00 19.14	50.00 35.00 8.00 25.00 22.86 22.86	40.00 112.00 8.00 25.00 25.75 25.00 25.75	37.72 39.65 39.65 39.65 14.00 13.00 8.00 8.00 21.34 21.34 21.34 21.34 21.34 21.34
[4] IOWA CURVE	82 83 82 82 82 82 82 82 82 82 82 82 82 82 82	R2 5 R2 5 R2 5	<u>ም ም ም ግ የ ም ዓ</u> ም	FCST FCST FCST FCST FCST FCST FCST FCST
[3] 3/31/2006 Balance \$	6,109,971 6,109,971 4,812,884 4,499,218 2,043,940 2,043,940 2,043,940 2,043,940 2,359,298 22,889,745 32,889,745 77,191,060	1,392,103 649,225 743,425 743,414 280,111 1,034,237 280,128 280,128 4,400,128 4,400,128	35 238 81,982,575 19,241,382 19,082,419 19,082,419 19,082,419 3,380,807 3,380,807 77,423,089 77,423,089 77,420,589 617,024,550	13,066,651 24,014,745 8,178,643 9,178,643 9,178,643 9,845,253 3,160,082 2,054,745 2,054,745 2,054,745 2,056,745 31,562,795 113,346,653,348
(2) Description	WYOMING - GENERAL Land Rights Structures & Improvements Structures & Improvements Transb: Eqpt Ught Trucks Transb: Eqpt Medium Trucks Transb: Eqpt Trailens Transb: Eqpt Trailens Transb: Eqpt Trailens Ught Prover Operated Equipment Leav Power Operated Equipment Communation Equipment	CALFORNIA - GENERAL Structures & Improvements Transp. Eqpt Light Trucks & Vans Transp. Eqpt Medium Trucks Transp. Eqpt Trailing Light Prover Operated Equipment Heary Power Operated Equipment COTAL CALFORNIA - GENERAL	UTAH GENERAL Land Rights Structures & Improvements Structures & Improvements Transp. Edot Ught Tuncks & Vans Transp. Edot Trailens Transp. Edot Trailens Transp. Edot Trailens Light Power Operated Equipment Demondrable Edupment Communator Edupment TOTAL UTAH GENERAL TOTAL GENERAL PLANT	IIIG Structures & Improvements Structures & Improvements. Prep Plant Structures & Improvements. Prep Plant Underground Equipment Vahicas Haav Construction Equipment Accellances Equipment Accellances Equipment Compute Equipment TorAL LECTRIC PLANT TOTAL ELECTRIC PLANT
[1] Account <u>Number</u>	392.50 392.50 392.50 392.50 395.30 396.30 396.30 396.70 396.70	390.00 392.10 392.50 392.50 396.30 396.70 396.70	399.20 392.00 392.56 392.56 395.70 396.70 397.00	UTAH MIN 399,30 1 399,30 1 399,51 7 399,51 7 399,52 1 399,51 6 399,51 7 399,51 7 399

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PACIFICORP

SCHEDULE 2

#### Summary of Thermal Production Mortality Characteristics Book Depreciation Study as of March 31, 2006

[1]	[2]	[3]	[4]	[5]	[6]	[7]
Account	Description	Retirement Year	Interim Addition Factor	Interim Retirement Ratio	Interim Net Salvage	Terminal* Net Salvage
				%	%	\$
310.2	STEAM PRODUCTION PLANT Land Rights		0.0	0.00	0	
312.0	Boiler Plant Equipment		0.0	0.20	(20)	
314.0	Turbogenerator Units		0.0	0.80	(10)	
315.0	Accessory Electric Equipment		0.0	0.15	(10)	
316.0	Miscellaneous Power Plant Equipment		0.0	1.50	(5)	
	Blundell Carbon Cholla Colstrip Craig Dave Johnston Gadsby Hayden Hunter Huntington James River Jim Bridger Naughton Wyodak	2033 2020 2025 2029 2024 2020 2017 2024 2031 2025 2016 2026 2022 2028				$\begin{array}{c} 1,150,000\\ 8,750,000\\ 19,000,000\\ 7,200,000\\ 8,300,000\\ 38,600,000\\ 11,750,000\\ 3,900,000\\ 55,400,000\\ 44,750,000\\ 1,040,000\\ 70,300,000\\ 35,000,000\\ 13,400,000\end{array}$
341.0 342.0 343.0 344.0 345.0 346.0	OTHER PRODUCTION PLANT Structures and Improvements Fuel Holders, Producers & Accessories Prime Movers Generators Accessory Electric Equipment Miscellaneous Power Plant Equipment Currant Creek Gadsby Peaking Units Hermiston	2040 2027 2031	0.0 0.0 0.0 0.0 0.0 0.0	0.01 0.20 0.20 0.04 0.02 0.01	(5) 0 0 0 0	10,500,000 1,080,000 4,760,000
	Little Mountain	2009				126,000
	Wyoming Wind Farm	2019				297,0 <b>00</b>

\* Amounts derived from Unit Cost Factor (\$/kw)

#### PACIFICORP

#### SCHEDULE 2

### Summary of Hydraulic Production Mortality Characteristics Book Depreciation Study as of March 31, 2006

[1]	[2]	[3]	[4]	[5]	[6]	[7]
Account	Description	Retirement Year	Interim Addition Factor	Interim Retirement Ratio	Interim Net Salvage	Terminal Net Salvage
	· · · · · · · · · · · · · · · · · · ·	••••••••••••••••••••••••••••••••••••••		%	<u> </u>	\$
	HYDRAULIC PRODUCTION PLANT			0.45	(00)	
331.0	Structures and Improvements		0.0	0.15	(30)	
332.0	Reservoirs, Dams and Waterways		0.0	0.13	(50)	
333.0	Accessory Electric Equipment		0.0	0.20	(60)	
334.U 225.0	Accessory Electric Equipment		0.0	0.50	(30)	
335.0	Roade Railroade and Bridges		0.0	0.50	(40)	
550.0	Noaus, Namoaus and Dhuges		0.0	0.15	(+0)	
	American Fork	2006				1,430,000
	Ashton/St. Anthony	2028				
	Bear River	2033				
	Bend	2010				
	Big Fork	2051				
	Cline Falls	2013				
	Condit	2008				21,240,000
	Cove (Included with Bear River)	2006				2,950,000
	Cutler	2024				
	Fountain Green	2010				
	Granite	2030				
	Klamath River	2046				
	Last Chance	2025				
	Lifton	2033				
		2046				
	North Umpqua	2040				
		2016				
	Piencer	2010				
	Powerdale	2030				5 580 000
	Prospect #1 2 & $A$	2010				5,560,000
	Prospect #3	2033				
	Santa Clara	2020				
	Snake Creek	2020				
	Stairs	2025				
	Swift	2046				
	Upper Beaver	2030				
	Viva Naughton	2040				
	Wallowa Falls	2016				
	Weber	2020				
	Yale	2046				

SCHEDULE 2

**PACIFICORP - SYSTEM** Summary of Mortality Characteristics Book Depreciation Study as of March 31, 2006

[1]	[2]	[3]	[4]	[5]	[6]	[7]	[8]	[9]	[10]		
			EXIS	TING			PROPOSED				
Account	-		lowa	Gross	Cost of		lowa	Gross	Cost of		
Number	Description	ASL	Curve	Salvage	Removal	ASL	Curve	Salvage	Removal		
	· ·	yrs.		%	%	yrs.		%	%		
	TRANSMISSION PLANT										
350.2	Land Rights	70.0	R5	0	0	70.0	R5	0	0		
352.0	Structures and Improvements	65.0	R2	0	10	75.0	S1	0	5		
353.0	Station Equipment	58.0	R1.5	5	10	58.0	R1.5	0	10		
353.7	Supervisory and Alarm Equipment	20.0	R1	0	5	25.0	R2	0	0		
354.0	Towers and Fixtures	60.0	S6	1	31	65.0	R5	0	10		
355.0	Poles and Fixtures	50.0	R3	1	31	52.0	R2.5	2	62		
356.0	Overhead Conductors and Devices	60.0	R5	5	35	60.0	R4	5	55		
356.2	Clearing Land and R/W	70.0	R5	0	0	65.0	<b>S</b> 6	0	0		
357.0	Underground Conduit	60.0	R2	5	95	60.0	R2	5	75		
358.0	Underground Conductors and Devices	50.0	R2	5	25	60.0	R2	5	45		
359.0	Roads and Trails	70.0	R5	0	0	70.0	R5	0	0		

PACIFICORP - OREGON Summary of Mortality Characteristics Book Depreciation Study as of March 31, 2006

[1]	[2]	[3]	[4]	[5]	[6]	[7]	[8]	[9]	[10]	
			EXIS	TING		PROPOSED				
Account			lowa	Gross	Cost of		lowa	Gross	Cost of	
Number	Description	ASL	Curve	<u>Salvage</u>	Removal	ASL	Curve	<u>Salvage</u>	Removal	
		yrs.		%	%	yrs.		%	%	
	DISTRIBUTION PLANT									
360.2	Land Rights	55.0	S4	. 0	0	50.0	R4	0	0	
361.0	Structures and Improvements	60.0	R2	0	10	60.0	S0.5	0	5	
362.0	Station Equipment	55.0	S0.5	0	30	52.0	R1	0	15	
362.7	Supervisory and Alarm Equipment	20.0	L4	0	0	23.0	R2.5	0	0	
364.0	Poles, Towers and Fixtures	40.0	R0.5	5	95	45.0	R1.5	3	118	
365.0	Overhead Conductors and Devices	45.0	R0.5	10	60	50.0	R1.5	5	95	
366.0	Underground Conduit	53.0	R5	1	41	60.0	R2.5	5	45	
367.0	Underground Conductors and Devices	48.0	R1.5	1	16	52.0	R2.5	2	47	
368.0	Line Transformers	38.0	R1	5	5	40.0	R1.5	15	30	
369.1	Overhead Services	50.0	R1.5	10	10	55.0	R1.5	2	27	
369.2	Underground Services	<b>54</b> .0	R2.5	10	10	55.0	R4	1	16	
370.0	Meters	27.0	R1	2	0	26.0	R2.5	0	2	
371.0	Installation on Customers' Premises	20.0	L0	2	7	25.0	S1	0	50	
373.0	Street Lighting and Signal Systems	40.0	S5	0	15	40.0	R1	4	29	
	GENERAL PLANT									
390.0	Structures and Improvements	45.0	L1	2	0	50.0	R1.5	0	10	
391.1	Mainframe Computers	5.0	L2	0	0	5.0	L2	Ō	0	
392.1	Transp. Egpt Light Trucks	13.0	L1.5	10	0	12.0	R3	10	Ō	
392.5	Transp. Eqpt Medium Trucks	16.0	L3	10	0	18.0	S2	10	Ō	
392.9	Transp. Eqpt Trailers	39.0	R2	20	0	35.0	S1	15	Ō	
396.3	Light Power Operated Equipment	10.0	S3	37	0	9.0	R4	15	Ō	
396.7	Heavy Power Operated Equipment	15.0	R1.5	35	0	15.0	L1	20	Ō	
397.0	Communication Equipment	20.0	R1	0	5	25.0	R2	0	0	

**PACIFICORP - WASHINGTON** 

Summary of Mortality Characteristics Book Depreciation Study as of March 31, 2006

[2] [6] [7] [1] [3] [4] [5] [8] [9] [10] EXISTING PROPOSED Account lowa Gross Cost of lowa Gross Cost of Description <u>ASL</u> Number Curve <u>Salvage</u> Removal ASL <u>Curve</u> <u>Salvage</u> Removal yrs. % % yrs. % % **DISTRIBUTION PLANT** 360.2 Land Rights 50.0 R4 0 0 50.0 R4 0 0 55.0 R2 0 60.0 R1.5 361.0 Structures and improvements 5 0 5 362.0 Station Equipment 50.0 R1.5 5 30 53.0 R1.5 0 20 362.7 Supervisory and Alarm Equipment 18.0 R5 0 0 22.0 0 R4 0 364.0 Poles, Towers and Fixtures 50.0 R1.5 10 175 50.0 R1.5 10 130 365.0 Overhead Conductors and Devices 55.0 R1 20 60 60.0 R1.5 15 105 366.0 Underground Conduit 60.0 **S1** 5 25 40.0 R4 5 90 367.0 Underground Conductors and Devices 45.0 R2.5 0 10 45.0 R4 10 45 368.0 Line Transformers 45.0 R2 5 42.0 R2.5 5 15 40 369.1 Overhead Services 50.0 R1.5 10 20 50.0 R2.5 5 20 369.2 Underground Services 55.0 10 20 55.0 R4 R3 5 50 370.0 Meters 27.0 **R1** 0 0 26.0 R2.5 0 1 371.0 Installation on Customers' Premises 30.0 0 15 30.0 L0 L0 2 52 373.0 Street Lighting and Signal Systems 35.0 **S**0 5 20 40.0 R3 0 40 **GENERAL PLANT** 390.0 Structures and Improvements 35.0 R3 20 50 30.0 R3 0 10 392.1 Transp. Eqpt. - Light Trucks 12.0 S2 20 0 12.0 R3 10 0 392.5 Transp. Eqpt. - Medium Trucks 392.9 Transp. Eqpt. - Trailers 13.0 L3 10 0 14.0 R3 10 0 S0.5 33.0 33.0 S0.5 15 0 15 0 396.3 Light Power Operated Equipment 10.0 R4 15 0 10.0 R4 10 0 396.7 Heavy Power Operated Equipment 12.0 S0.5 20 0 13.0 L1.5 15 0 397.0 Communication Equipment 20.0 R1.5 0 1 20.0 R2 0 0

PACIFICORP - WYOMING Summary of Mortality Characteristics Book Depreciation Study as of March 31, 2006

[1]	[2]	[3]	[4]	[5]	[6]	[7]	[8]	[9]	[10]			
			EXIS	TING			PROPOSED					
Account	-		lowa	Gross	Cost of		lowa	Gross	Cost of			
Number	Description	ASL	Curve	<u>Salvage</u>	Removal	<u>ASL</u>	Curve	<u>Salvage</u>	Removal			
		yrs.		%	%	yrs.		%	%			
	DISTRIBUTION PLANT											
360.2	Land Rights	50.0	R5	0	0	50.0	R4	0	0			
361.0	Structures and Improvements	45.0	R2.5	0	10	55.0	R2	0	10			
362.0	Station Equipment	45.0	S5	5	10	50.0	S1	0	15			
362.7	Supervisory and Alarm Equipment	20.0	R4	0	0	20.0	R4	0	0			
364.0	Poles, Towers and Fixtures	45.0	R1	35	140	50.0	R1	10	105			
365.0	Overhead Conductors and Devices	50.0	R1	15	50	55.0	R1	10	65			
366.0	Underground Conduit	<b>50</b> .0	R3	5	40	42.0	R3	5	90			
367.0	Underground Conductors and Devices	40.0	R4	5	15	40.0	R5	5	40			
368.0	Line Transformers	40.0	R1.5	5	10	38.0	R1	15	30			
369.1	Overhead Services	55.0	S5	15	40	60.0	R2	5	20			
369.2	Underground Services	<b>50</b> .0	R2	15	40	45.0	S5	5	50			
370.0	Meters	27.0	R1	0	0	26.0	R2.5	0	3			
371.0	Installation on Customers' Premises	25.0	L0	0	10	20.0	S5	0	60			
373.0	Street Lighting and Signal Systems	45.0	S5	5	35	50.0	R0.5	0	40			
	GENERAL PLANT											
389.2	Land Rights	40.0	R1	0	0	50.0	SQ	0	0			
390.0	Structures and Improvements	40.0	R3	0	5	40.0	R3	0	15			
392.1	Transp. Egpt Light Trucks	15.0	L2	10	0	13.0	S1.5	10	0			
392.5	Transp. Egpt Medium Trucks	20.0	S2	5	0	14.0	S2	10	Ō			
392.9	Transp. Egpt Trailers	30.0	R3	0	0	30.0	R4	5	0			
396.3	Light Power Operated Equipment	10.0	R4	20	0	9.0	R4	15	Ō			
396.7	Heavy Power Operated Equipment	15.0	S0.5	40	0	15.0	S5	25	Ō			
397.0	Communication Equipment	20.0	R2	0	0	20.0	L2	0	2			

PACIFICORP - MONTANA Summary of Mortality Characteristics Book Depreciation Study as of March 31, 2006

[1]	[2]	[3]	[4]	[5]	[6]	[7]	[8]	[9]	[10]			
			EXIS	STING			PROPOSED					
Account			lowa	Gross	Cost of		lowa	Gross	Cost of			
<u>Number</u>	Description	ASL	Curve	<u>Salvage</u>	Removal	ASL	Curve	Salvage	Removal			
		yrs.		%	%	yrs.		%	%			
	GENERAL PLANT											
390.0	Structures and Improvements	40.0	R1	0	0	40.0	R1	0	0			
392.1	Transp. Eqpt Light Trucks	12.0	S2	15	0	13.0	LO	0	0			
392.5	Transp. Eqpt Medium Trucks	-	-	-	-	16.0	R1.5	15	0			
392.9	Transp. Eqpt Trailers	-	-	-	-	25.0	R1.5	0	0			
396.7	Heavy Power Operated Equipment	13.0	S5	20	0	25.0	R3	5	0			
397.0	Communication Equipment	20.0	S0.5	0	0	25.0	R1.5	0	5			

#### PACIFICORP - IDAHO

Summary of Mortality Characteristics Book Depreciation Study as of March 31, 2006

[1]	[2]	[3]	[4]	[5]	[6]		[7]	[8]	[9]	[10]		
	·		EXIS	TING			PROPOSED					
Account Number	Description	ASL yrs.	lowa <u>Curve</u>	Gross <u>Salvage</u> %	Cost of <u>Removal</u> %	4	<u>ASL</u> yrs.	lowa <u>Curve</u>	Gross Salvage %	Cost of <u>Removal</u> %		
	DISTRIBUTION PLANT											
360.2	Land Rights	52.0	R5	0	0		50.0	R4	0	0		
361.0	Structures and Improvements	55.0	R3	0	10		60.0	R2	0	ō		
362.0	Station Equipment	55.0	R0.5	5	10		45.0	S5	2	12		
362.7	Supervisory and Alarm Equipment	15.0	R5	0	0		25.0	R3	0	0		
364.0	Poles, Towers and Fixtures	42.0	R1.5	5	80		40.0	S2	5	105		
365.0	Overhead Conductors and Devices	40.0	R2	5	25		42.0	R0.5	5	75		
366.0	Underground Conduit	60.0	R2	5	55		60.0	R2	5	75		
367.0	Underground Conductors and Devices	50.0	R2	5	20		50.0	R2	5	45		
368.0	Line Transformers	40.0	R1	0	0		45.0	R0.5	45	60		
369.0	Services	50.0	S5	0	20		55.0	S5	5	30		
370.0	Meters	27.0	R0.5	0	0		26.0	R2.5	0	5		
371.0	Installation on Customers' Premises	20.0	L1	0	10		25.0	LO	2	57		
372.0	Leased Property	25.0	L0	0	0		30.0	L0	0	0		
373.0	Street Lighting and Signal Systems	20.0	R0.5	0	30		25.0	R0.5	0	25		
	GENERAL PLANT											
389.2	Land Rights	40.0	R1	0	0		40.0	R1	0	0		
390.0	Structures and Improvements	40.0	R1	0	0		40.0	R1	0	5		
392.1	Transp. Eqpt Light Trucks	12.0	S2	15	0		11.0	S4	10	0		
392.5	Transp. Eqpt Medium Trucks	15.0	S1	10	0		15.0	L2	15	0		
392.9	Transp. Eqpt Trailers	28.0	R2.5	25	0		33.0	L2	10	0		
396.3	Light Power Operated Equipment	10.0	R3	0	0		7.0	R3	10	0		
396.7	Heavy Power Operated Equipment	13.0	S5	20	0		18.0	L0.5	25	0		
397.0	Communication Equipment	20.0	S0.5	5	5		25.0	S5	0	5		



PACIFICORP - CALIFORNIA Summary of Mortality Characteristics Book Depreciation Study as of March 31, 2006

[1]	[2]	[3]	[4]	[5]	[6]	[7]	[8]	[9]	[10]	
			EXIS	STING		PROPOSED				
Account			lowa	Gross	Cost of		lowa	Gross	Cost of	
Number	Description	ASL	Curve	Salvage	Removal	ASL	<u>Curve</u>	<u>Salvage</u>	<u>Removal</u>	
		yrs.		%	%	yrs.		%	%	
	DISTRIBUTION PLANT									
360.2	Land Rights	55.0	R4	0	0	55.0	R4	0	0	
361.0	Structures and Improvements	50.0	R3	0	5	55.0	R4	0	5	
362.0	Station Equipment	55.0	R1	0	25	55.0	R1	0	25	
362.7	Supervisory and Alarm Equipment	20.0	R5	0	0	20.0	R5	0	0	
364.0	Poles, Towers and Fixtures	50.0	R1.5	0	90	50.0	R1.5	0	120	
365.0	Overhead Conductors and Devices	60.0	S5	5	60	65.0	S5	5	100	
366.0	Underground Conduit	50.0	R2	5	35	50.0	R5	1	61	
367.0	Underground Conductors and Devices	45.0	R2	2	2	45.0	S6	5	95	
368.0	Line Transformers	45.0	S1.5	0	52	50.0	R5	15	55	
369.1	Overhead Services	45.0	R1	5	10	55.0	R1	0	15	
369.2	Underground Services	55.0	R2.5	5	10	60.0	R4	5	75	
370.0	Meters	27.0	R1	0	0	26.0	R2.5	0	2	
371.0	Installation on Customers' Premises	25.0	L0	0	30	25.0	L0	0	60	
373.0	Street Lighting and Signal Systems	30.0	S0	0	35	35.0	R3	0	65	
	GENERAL PLANT									
390.0	Structures and Improvements	45.0	R2	0	10	50.0	R3	0	20	
392.1	Transp. Egpt Light Trucks	11.0	S4	20	0	10.0	S3	20	0	
392.5	Transp. Egpt Medium Trucks	15.0	S2	10	0	15.0	L2	15	0	
392.9	Transp. Egpt Trailers	40.0	S3	0	0	35.0	R4	5	0	
396.3	Light Power Operated Equipment	10.0	S6	30	0	8.0	R4	15	Ō	
396.7	Heavy Power Operated Equipment	10.0	R4	25	0	15.0	R2.5	15	0	
397.0	Communication Equipment	20.0	R1	5	0	25.0	R2	0	5	

PACIFICORP - UTAH Summary of Mortality Characteristics Book Depreciation Study as of March 31, 2006

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[1]	[2]	[3]	[4]	[5]	[6]	[7]	[8]	[9]	[10]			
			EXIS	TING			PROPOSED					
Account Number	Description	<u>ASL</u> yrs.	lowa <u>Curve</u>	Gross <u>Salvage</u> %	Cost of <u>Removal</u> %	<u>ASL</u> yrs.	lowa <u>Curve</u>	Gross <u>Salvage</u> %	Cost of Removal %			
	DISTRIBUTION PLANT											
360.2	Land Rights	52.0	R5	0	0	50.0	R4	0	0			
361.0	Structures and Improvements	55.0	R3	0	10	60.0	R2	0	0			
362.0	Station Equipment	<b>55</b> .0	R0.5	5	10	45.0	S5	2	12			
362.7	Supervisory and Alarm Equipment	15.0	R5	0	0	25.0	R3	0	0			
363.0	Storage Battery Equipment	-	-	-	-	15.0	SQ	0	0			
363.7	Storage Battery Supervisory Equipment	-	-	-	-	15.0	SQ	0	0			
3 <b>64</b> .0	Poles, Towers and Fixtures	42.0	R1.5	5	80	40.0	S2	5	105			
365.0	Overhead Conductors and Devices	40.0	R2	5	25	42.0	R0.5	5	75			
366.0	Underground Conduit	60.0	R2	5	55	60.0	R2	5	- 75			
367.0	Underground Conductors and Devices	50.0	R2	5	20	50.0	R2	5	45			
368.0	Line Transformers	40.0	R1	0	0	45.0	R0.5	45	60			
369.0	Services	50.0	S5	0	20	55.0	S5	5	30			
370.0	Meters	27.0	R0.5	0	0	26.0	R2.5	0	5			
371.0	Installation on Customers' Premises	20.0	L1	0	10	25.0	LO	2	57			
372.0	Leased Property	25.0	L0	0	0	30.0	L0	0	0			
373.0	Street Lighting and Signal Systems	20.0	R0.5	0	30	25.0	R0.5	0	25			
	GENERAL PLANT											
389.2	Land Rights	40.0	R1	0	0	40.0	R1	0	0			
390.0	Structures and Improvements	40.0	R1	0	0	40.0	R1	20	15			
392.1	Transp. Eqpt Light Trucks	12.0	S2	15	0	12.0	R3	10	0			
392.5	Transp. Eqpt Medium Trucks	15.0	S1	10	0	16.0	L2	10	0			
392.9	Transp. Eqpt Trailers	28.0	R2.5	25	0	28.0	S1	25	0			
396.3	Light Power Operated Equipment	10.0	R3	0	0	8.0	R4	10	0			
396.7	Heavy Power Operated Equipment	13.0	S5	20	0	12.0	L0.5	15	0			
397.0	Communication Equipment	20.0	S0.5	5	5	25.0	R1 .	0	5			
	UTAH MINING OPERATIONS											
399.30	Structures and Improvements	23.8	Forecast	0	0	37.7	Forecast	0	0.59			
399.30	Wash Plant Structs. & Improvements	30.0	Forecast	0	0	39.7	Forecast	0	6.63			
399.41	Wash Plant Coal Handling Equipment	29.3	Forecast	0	0	39.2	Forecast	0	6.63			
399.45	Underground Equipment	11.0	L2	2	0	12.0	L2	5	0			
399.51	Vehicles	15.0	S1.5	5	0	14.0	S3	5	0			
399.52	Heavy Construction Equipment	20.0	R3	1	0	18.0	R5	5	0			
399.60	Miscellaneous Equipment	13.0	S0.5	0	0	13.0	L1.5	1	0			
399.61	Computer Equipment	10.0	R4	0	0	8.0	R4	0	0			
399.70	Mine Development	18.2	Forecast	0	0	28.2	Forecast	0	0			

#### SCHEDULE 3

	ACIFICORY ACCOUNT 312 - STEAM, BOILER PLANT EQUIPMENT HUNTER					r				e rs Life or	-10.00% -5.80% -6.24% -0.24% 20.92 24.19 45.11 47.9% 250.504.837 5.280.570 0.50% -2.414% 0.215% 2.199%	(k) (i) (m) (o) (p) (q) (r) (s) (v) (v) (v) (v)			
(1)	[2]		[3]		[4]		[5]		[6]	[7]		[8]	[9]	[10]	
	INTERIM		INTERIM		TERMINAL		TERMINAL		INTERIM	ENDING		AVERAGE	DEPREC.	ENDING	
YEAR	RETMIS		NET SALV.		REIMIS.		NET SALV.		ADDITIONS	BALANCE		BALANCE		RESERVE	
	(col /005)	1	(CO1 2 - 1076)		e		¢		•	e			(COLO 2.41478)		
	3		φ		3		÷.		J	Ý		<b>v</b>	÷	÷	
2006										508,439,403	(a)			243,301,157	(b)
2007	2,542,197		(254,220)						-	505,897,206		507,168,304	12,241,810	252,746,551	
2008	2,529,486		(252,949)						-	503,367,720		504,632,463	12,180,601	262,144,717	
2009	2.516.839		(251,684)						-	500,850,881		502,109,301	12,119,698	271,495,893	
2010	2.504.254		(250,425)						-	498,346,627		499,598,754	12,059,100	280,800,313	
2011	2.491.733		(249,173)							495,854,894		497,100,760	11,998,804	290,058,211	
2012	2.479.274		(247.927)							493,375,619		494,615,257	11,938,810	299,269,819	
2013	2,466,878		(246,688)						-	490,908,741		492,142,180	11,879,116	308,435,369	)
2014	2,454,544		(245,454)						-	488,454,198		489,681,469	11,819,721	317,555,092	
2015	2.442.271		(244,227)						-	486,011,927		487,233,062	11,760,622	326,629,216	}
2016	2,430,060		(243,006)						-	483,581,867		484,796,897	11,701,819	335,657,969	)
2017	2,417,909		(241,791)						-	481,163,958		482,372,912	11,643,310	344,641,578	1
2018	2,405,820		(240,582)						-	478,758,138		479,961,048	11,585,093	353,580,270	)
2019	2,393,791		(239,379)							476,384,347		477,561,242	11,527,168	362,474,268	1
2020	2,381,822		(238,182)						-	473,982,525		475,173,436	11,469,532	371,323,798	\$
2021	2,369,913		(236,991)						-	471,612,613		472,797,569	11,412,184	380,129,076	;
2022	2,358,063		(235,806)						-	469,254,550		470,433,581	11,355,123	388,890,330	)
2023	2,346,273		(234,627)						-	466,908,277		468,081,413	11,298,348	397,607,778	1
2024	2,334,541		(233,454)						-	464,573,736		465,741,006	11,241,858	406,281,638	1
2025	2,322,869		(232,287)						-	462,250,867		463,412,301	11,185,647	414,912,130	)
2026	2,311,254		(231,125)						-	459,939,613		461,095,240	11,129,718	423,499,468	3
2027	2,299,698		(229,970)						-	457,639,914		458,789,764	11,074,070	432,043,870	)
2028	2,288,200		(228,820)						-	455,351,715		456,495,815	11,018,700	440,545,550	)
2029			-						-	455,351,715		455,351,715	10,991,084	451,536,634	ļ.
2030			-						-	455,351,715		455,351,715	10,991,084	462,527,718	3
2031			-		455,351,715	(c)	(26,410,399)	(d)	-	-		796,865,501	19,234,397	(0	))
TOTALS	53,087,688	(e)	(5,308,769)	(f)	455,351,715	(g)	(26,410,399)	(h)	(	)		12,298,582,706 ()	)		
			the second se												

Comments:

Represents the Plant Balance at March 31, 2006. [a]

(b) [c]

Represents the Accumulated Depreciation Balance at March 31, 2006. Represents the Accumulated Depreciation Balance at March 31, 2006 Represents the plant balance to be retired in the year of retirement. Terminal Net Salvage is calculated based on industry experience and reflects the net cost to retire a unit in the year of retirement. Represents the cumulative interim retirements. (d) [e]

- Represents the cumulative interim net salvage.
- (f) (g) (h) Represents the cumulative terminal retirements.
- Represents the cumulative terminal net salvage.
- Represents the cumulative interm additions. [] []
- Represents the cumulative average balance.
- [k]

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- [1]
- Represents the cumulative average balance. Terminal Net Salvage = Input Average Future Net Salvage = (f + h) / (e + g). Represents the average age of the surviving balance. Average Remaining Life = j / (a + i). Average Service Life = m + n. Book Reserve Ratio = b / (a + i). Theoretical Reserve =  $(n + o^* (1-1)^* a)$ Terminal COR Reserve = Input Decredefor Rete a = a b + b + b / i. [m]

- Depreciation Rate = (a - b - f - h + i)/j.
- Interim Retirement Rate = input
- Interim Addition Factor = input
- COR Accrual Rate = (((-f-h-r)/n)/a)
- Life rate = u v