

July 9, 2008

***VIA ELECTRONIC FILING  
AND OVERNIGHT DELIVERY***

Oregon Public Utility Commission  
550 Capitol Street NE, Suite 215  
Salem, OR 97310-2551

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

RE: Docket No. UM 1329, In the Matter of PACIFICORP, dba PACIFIC POWER  
Petition to File Preliminary Depreciation Study

PacifiCorp, d.b.a. Pacific Power (“Company”) submits this letter in compliance with Order No. 08-327 (“Order”) in the above-referenced matter. In the Order, the Commission adopted the Stipulation reached between the Company and Staff (“Stipulation”) with the exception of the increase to depreciable lives for the Company’s coal-fired generating plants. Ordering paragraph 2 of the Order requires the Company to recalculate the depreciation rates for its coal-fired generating plants and file the revised calculations no later than ninety days after the effective date of the Order. The Company respectfully requests that the Public Utility Commission of Oregon (“Commission”) make its determination as to whether this submission complies with Order No. 08-327 by July 31 to give the Company adequate time to request rehearing or reconsideration within the sixty day time frame<sup>1</sup> for making such requests.

The Company recalculated depreciation rates for its coal-fired generating plants using the plant balances, book reserves and net salvage as of December 31, 2006 and the current depreciable life end date as specified in the table developed by the Commission and shown on page 2 of the Order. The effects of additions, retirements and net salvage since the 2002 depreciation study through December 31, 2006, are reflected in these results; known additions in calendar year 2007 have been removed from the stipulated rates to reflect December 31, 2006 balances. This results in the depreciable lives and rates shown in the attached Exhibit 1.

Using the coal-fired generating plant depreciation rates from the table on page 2 of the Order results in an increase over the rates filed in the Stipulation of approximately \$9.8 million in annual Oregon-jurisdictional depreciation expense, based on December 31, 2006 depreciable plant balances. The combined results of this adjustment and the other approved rates in the Stipulation result in an overall decrease of approximately \$6.3 million in Oregon-jurisdictional depreciation expense, based on December 31, 2006 depreciable plant balances when compared to Oregon rates currently in effect. This is shown on the attached Schedule 1 – Summary.

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<sup>1</sup> ORS 756.561(1).

In future rate cases, the Company will recalculate the total company depreciation expense and accumulated depreciation assuming the depreciation rates are being used in all six Pacific Power states. These amounts will be multiplied by the Oregon allocation factors used in the rate case. In maintaining its accounting records, the Company will record incremental depreciation expense to reflect the appropriate application of these rates to Oregon allocable share.

The Company respectfully requests that the Commission determine the calculations above as compliant with the Order and requests that these depreciation rates be considered effective January 1, 2008.

It is respectfully requested that all Staff requests regarding this matter be addressed to:

By E-mail (preferred): [datarequest@pacificorp.com](mailto:datarequest@pacificorp.com)

By Fax: (503) 813-6060

By regular mail: Data Request Response Center  
PacifiCorp  
825 NE Multnomah, Suite 2000  
Portland, OR 97232

Informal inquiries may be directed to Joelle Steward at (503) 813-5542.

Very truly yours,



Andrea L. Kelly  
Vice President, Regulation

Enclosures

cc: Service List - Docket UM 1329


## CERTIFICATE OF SERVICE

I hereby certify that on this 9<sup>th</sup> of July, 2008, I caused to be served, via Email and overnight delivery, a true and correct copy of PacifiCorp's Compliance Filing in Docket No. UM 1329 to the following:

David Hatton  
Assistant Attorney General  
Department of Justice  
1162 Court St. NE  
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Ariel Son  
Coordinator, Administrative Services

Tab 1

Schedule 1 – Summary

**Oregon Depreciation Study  
SCHEDULE 1 -- SUMMARY**

[1] OREGON SUMMARY	[2]	[3]	[4]	[5]	[6]	[7]	[8]	
Function	12/31/2006	12/31/2006	Accrual Rate		EXISTING		RECALCULATED	INCREASE OR DECREASE
	System Wide Balance	Balances Assigned to Oregon	Existing	Proposed	System Wide Annual Accruals	Oregon Annual Accruals	Oregon Annual Accruals	Oregon Annual Accruals
	\$	\$	%	%	\$	\$	\$	\$
<u>Production Plant</u>								
Steam Production	4,687,335,913	1,341,369,730	3.14%	2.86%	146,994,980	42,065,391	38,411,705	(3,653,685)
Hydraulic Production	507,940,786	145,262,729	2.42%	2.82%	12,314,551	3,521,759	4,103,076	581,316
Other Production	787,355,884	219,653,456	3.42%	3.19%	26,931,998	7,513,383	7,003,794	(509,589)
<u>Total Production</u>	<u>5,982,632,583</u>	<u>1,706,285,915</u>	<u>3.11%</u>	<u>2.90%</u>	<u>186,241,529</u>	<u>53,100,533</u>	<u>49,518,575</u>	<u>(3,581,958)</u>
<u>Transmission Plant (System)</u>	2,652,005,379	758,430,014	2.12%	2.03%	56,313,992	16,104,877	15,374,366	(730,511)
<u>Distribution Plant</u>								
Oregon	1,484,738,167	1,484,738,167	2.89%	2.88%	42,855,111	42,855,111	42,817,486	(37,625)
Other States	3,118,188,590	0			83,418,550	0	0	0
<u>Total Distribution</u>	<u>4,602,926,757</u>	<u>1,484,738,167</u>	<u>2.89%</u>	<u>2.88%</u>	<u>126,273,661</u>	<u>42,855,111</u>	<u>42,817,486</u>	<u>(37,625)</u>
<u>General Plant</u>								
Oregon	194,962,540	96,314,912	5.05%	4.37%	9,854,478	4,868,285	4,209,515	(658,769)
Other States	420,854,971	118,432,738	4.41%	4.37%	19,010,713	5,221,257	5,170,931	(50,325)
<u>Total General</u>	<u>615,817,511</u>	<u>214,747,650</u>	<u>4.70%</u>	<u>4.37%</u>	<u>28,865,190</u>	<u>10,089,541</u>	<u>9,380,447</u>	<u>(709,094)</u>
<u>Mining Operations</u>	196,152,876	53,521,936	5.87%	3.56%	11,510,180	3,140,648	1,903,958	(1,236,690)
<b>TOTAL</b>	<u>14,049,535,106</u>	<u>4,217,723,683</u>	<u>2.97%</u>	<u>2.82%</u>	<u>409,204,552</u>	<u>125,290,711</u>	<u>118,994,832</u>	<u>(6,295,879)</u>

**NOTE:** This summary is based on the allocation methodology shown on the next tab (OR) in this workbook.

Tab 2

Oregon Allocation

Description	AF	Plant-in-Service	Depreciation Rate		Total Company Depreciation			OR	
			EXISTING	RECALCULATED	EXISTING	RECALCULATED	DIFFERENCE		
<b>Production Plant</b>									
Steam Production	SG	4,313,629,716	3.20%	2.91%	138,015,961	125,559,830	(12,456,131)	(3,562,249)	
Steam Production - Cholla	SSGCH	373,706,197	240.00%	2.32%	8,979,019	8,667,566	(311,452)	(91,436)	
Steam Production - Water Rights		39,699,560							
Hydro Production	SG	507,940,786	2.42%	2.82%	12,314,551	14,347,241	2,032,691	581,316	
Other Production	SG	709,465,518	3.35%	3.17%	23,769,649	22,520,254	(1,249,395)	(357,306)	
Other Production - Gadsby Peakers	SSGCT	77,890,366	4.06%	4.10%	3,162,349	2,585,104	(577,245)	(152,282)	
Other Production - Water Rights		17,419,459							
Total Production Plant		6,039,751,602							
Total Production Plant - Depreciable		5,982,632,583	3.08%	2.26%	186,241,528	173,679,995	(12,561,533)	(3,581,958)	
<b>Transmission Plant</b>									
	SG	2,652,005,379	2.12%	2.03%	56,313,992	53,759,610	(2,554,383)	(730,512)	
<b>Distribution Plant</b>									
Distribution	CA	189,247,340	2.99%	3.80%	5,658,122	7,182,106	1,523,984	-	
Distribution	OR	1,484,738,167	2.89%	2.88%	42,855,111	42,817,486	(37,625)	(37,625)	
Distribution	WA	348,051,140	2.97%	3.24%	10,344,646	11,273,026	928,380	-	
Distribution	WY	448,005,125	2.80%	3.08%	12,564,145	13,798,530	1,234,386	-	
Distribution	UT	1,904,102,727	2.55%	2.55%	48,603,233	48,639,205	35,972	-	
Distribution	ID	228,782,258	2.73%	2.59%	6,248,403	5,919,412	(328,991)	-	
Total Distribution		4,602,926,757	2.74%	3.26%	126,273,661	129,629,766	3,356,105	(37,625)	
<b>General Plant - Vehicles *</b>									
General Plant - Vehicles	392.1 CA	alloc	bal				diff	OR	
General Plant - Vehicles	392.1 CA	CA	546,334	6.31%	7.89%	34,474	43,109	8,636	-
General Plant - Vehicles	392.1 CA	SG	160,469	6.31%	7.89%	10,126	12,662	2,536	725
General Plant - Vehicles	392.1 ID	ID	1,702,914	6.69%	6.66%	113,925	113,400	(525)	-
General Plant - Vehicles	392.1 ID	SG	601,792	6.69%	6.66%	40,260	40,074	(186)	(53)
General Plant - Vehicles	392.1 OR	CN	19,078	7.12%	7.63%	1,358	1,455	96	31
General Plant - Vehicles	392.1 OR	OR	8,158,700	7.12%	7.63%	580,899	622,111	41,212	41,212
General Plant - Vehicles	392.1 OR	SG	573,856	7.12%	7.63%	40,859	43,757	2,899	829
General Plant - Vehicles	392.1 OR	SO	657,032	7.12%	7.63%	46,781	50,100	3,319	991
General Plant - Vehicles	392.1 OT	SG	191,148	6.71%	6.42%	12,826	12,264	(562)	(161)
General Plant - Vehicles	392.1 OT	SSGCH	243,769	6.71%	6.42%	16,357	15,640	(716)	(210)
General Plant - Vehicles	392.1 UT	SE	515,618	6.69%	7.07%	34,495	36,455	1,960	535
General Plant - Vehicles	392.1 UT	SG	2,925,636	6.69%	7.07%	195,725	206,847	11,122	3,181
General Plant - Vehicles	392.1 UT	SO	2,235,460	6.69%	7.07%	149,552	158,050	8,498	2,538
General Plant - Vehicles	392.1 UT	SSGCT	40,163	6.69%	7.07%	2,687	2,840	153	40
General Plant - Vehicles	392.1 UT	UT	12,885,342	6.69%	7.07%	862,029	911,013	48,984	-
General Plant - Vehicles	392.1 WA	SG	646,698	7.11%	7.91%	45,980	51,131	5,151	1,473
General Plant - Vehicles	392.1 WA	WA	1,690,038	7.11%	7.91%	120,162	133,623	13,461	-
General Plant - Vehicles	392.1 WY	SG	1,795,891	5.89%	7.34%	105,778	131,853	26,075	7,457
General Plant - Vehicles	392.1 WY	SO	15,851	5.89%	7.34%	934	1,164	230	69
General Plant - Vehicles	392.1 WY	WY	2,974,766	5.89%	7.34%	175,214	218,405	43,192	-
General Plant - Vehicles	392.3 UT	SO	3,627,673	3.60%	3.59%	130,596	130,086	(510)	(152)
General Plant - Vehicles	392.5 CA	CA	746,605.98	5.04%	5.63%	37,629	42,014	4,385	-
General Plant - Vehicles	392.5 CA	SG	57,885.36	5.04%	5.63%	2,917	3,257	340	97
General Plant - Vehicles	392.5 ID	ID	2,389,544.33	5.64%	5.22%	134,770	124,832	(9,938)	-
General Plant - Vehicles	392.5 ID	SG	357,556.86	5.64%	5.22%	20,166	18,679	(1,487)	(425)
General Plant - Vehicles	392.5 OR	OR	9,170,931.72	6.65%	5.05%	609,867	463,233	(146,634)	(146,634)
General Plant - Vehicles	392.5 OR	SG	497,491.17	6.65%	5.05%	33,083	25,129	(7,954)	(2,275)
General Plant - Vehicles	392.5 OR	SO	104,190.51	6.65%	5.05%	6,929	5,263	(1,666)	(497)
General Plant - Vehicles	392.5 OT	SG	230,588.37	5.64%	2.96%	13,005	6,834	(6,172)	(1,765)
General Plant - Vehicles	392.5 OT	SSGCH	54,683.46	5.64%	2.96%	3,084	1,621	(1,464)	(430)
General Plant - Vehicles	392.5 UT	SE	176,171.79	5.64%	5.41%	9,936	9,536	(400)	(109)
General Plant - Vehicles	392.5 UT	SG	3,750,480.56	5.64%	5.41%	211,527	203,009	(8,518)	(2,436)
General Plant - Vehicles	392.5 UT	SO	1,404,734.49	5.64%	5.41%	79,227	76,037	(3,190)	(953)

Allocation Factor Table	
	OR
CA	0.0000%
CN	32.6675%
ID	0.0000%
OR	100.0000%
SE	27.2858%
SG	28.5984%
SO	29.8612%
SSGCH	29.3580%
SSGCT	26.3809%
UT	0.0000%
WA	0.0000%
WY	0.0000%

Source: Factors from  
December 2006 Semi-  
Annual Report -  
Beginning/Ending Average

Description	AF	Plant-in-Service	Depreciation Rate			Total Company Depreciation			OR
			EXISTING	RECALCULATED	EXISTING	RECALCULATED	DIFFERENCE		
General Plant - Vehicles 392.5 UT	UT	14,388,677.85	5.64%	5.41%	811,521	778,844	(32,678)	-	
General Plant - Vehicles 392.5 WA	SG	523,028.23	7.34%	6.66%	38,390	34,811	(3,580)	(1,024)	
General Plant - Vehicles 392.5 WA	WA	2,460,463.55	7.34%	6.66%	180,598	163,758	(16,840)	-	
General Plant - Vehicles 392.5 WY	SG	1,360,666.39	4.67%	6.80%	63,543	92,506	28,963	8,283	
General Plant - Vehicles 392.5 WY	WY	3,441,467.08	4.67%	6.80%	160,717	233,970	73,254	-	
General Plant - Vehicles 392.9 CA	CA	277,150.97	2.30%	2.69%	6,374	7,448	1,073	-	
General Plant - Vehicles 392.9 CA	SG	4,975.76	2.30%	2.69%	114	134	19	6	
General Plant - Vehicles 392.9 ID	SG	42,132.09	2.51%	2.50%	1,058	1,055	(3)	(1)	
General Plant - Vehicles 392.9 ID	ID	794,271.90	2.51%	2.50%	19,936	19,887	(49)	-	
General Plant - Vehicles 392.9 OR	OR	2,482,143.44	2.19%	2.45%	54,359	60,873	6,514	6,514	
General Plant - Vehicles 392.9 OR	SG	167,559.25	2.19%	2.45%	3,670	4,109	440	126	
General Plant - Vehicles 392.9 OR	SO	3,525.00	2.19%	2.45%	77	86	9	3	
General Plant - Vehicles 392.9 UT	SE	50,885.86	2.51%	2.57%	1,277	1,306	29	8	
General Plant - Vehicles 392.9 UT	SG	1,243,979.94	2.51%	2.57%	31,224	31,921	697	199	
General Plant - Vehicles 392.9 UT	SO	1,413,183.28	2.51%	2.57%	35,471	36,263	792	236	
General Plant - Vehicles 392.9 UT	SSGCT	19,313.32	2.51%	2.57%	485	496	11	3	
General Plant - Vehicles 392.9 UT	UT	4,031,989.11	2.51%	2.57%	101,203	103,462	2,259	-	
General Plant - Vehicles 392.9 WA	SG	39,302.46	2.87%	2.65%	1,128	1,040	(88)	(25)	
General Plant - Vehicles 392.9 WA	WA	578,859.33	2.87%	2.65%	16,613	15,319	(1,295)	-	
General Plant - Vehicles 392.9 WY	SG	173,932.38	3.27%	3.37%	5,688	5,859	171	49	
General Plant - Vehicles 392.9 WY	WY	1,949,914.30	3.27%	3.37%	63,762	65,680	1,918	-	
General Plant - Vehicles 392.9 OT	SSGCH	51,384.00	2.51%	2.18%	1,290	1,122	(167)	(49)	
General Plant - Vehicles 396.3 CA	CA	1,034,237	5.92%	10.34%	61,227	106,925	45,698	-	
General Plant - Vehicles 396.3 ID	SG	157,360	9.55%	9.15%	15,028	14,405	(623)	(178)	
General Plant - Vehicles 396.3 ID	ID	1,322,100	9.55%	9.15%	126,261	121,027	(5,233)	-	
General Plant - Vehicles 396.3 OR	OR	5,501,554	7.22%	9.71%	397,212	534,023	136,811	136,811	
General Plant - Vehicles 396.3 UT	SO	75,269	9.55%	10.07%	7,188	7,577	389	116	
General Plant - Vehicles 396.3 UT	UT	3,218,384	9.55%	10.07%	307,356	323,989	16,633	-	
General Plant - Vehicles 396.3 WA	SG	78,184	8.93%	9.69%	6,982	7,578	596	170	
General Plant - Vehicles 396.3 WA	WA	1,619,168	8.93%	9.69%	144,592	156,929	12,337	-	
General Plant - Vehicles 396.3 WY	SG	83,897	7.82%	10.37%	6,561	8,703	2,142	613	
General Plant - Vehicles 396.3 WY	WY	2,323,366	7.82%	10.37%	181,687	241,013	59,325	-	
General Plant - Vehicles 396.7 CA	CA	2,683,072	3.42%	5.60%	91,761	150,371	58,610	-	
General Plant - Vehicles 396.7 ID	ID	5,259,976	5.81%	3.87%	305,605	203,643	(101,961)	-	
General Plant - Vehicles 396.7 ID	SG	1,108,688	5.81%	3.87%	64,415	42,924	(21,491)	(6,146)	
General Plant - Vehicles 396.7 OR	OR	20,650,824	4.88%	5.39%	1,007,760	1,113,339	105,579	105,579	
General Plant - Vehicles 396.7 OR	SG	1,754,665	4.88%	5.39%	85,628	94,598	8,971	2,566	
General Plant - Vehicles 396.7 OR	SO	147,956	4.88%	5.39%	7,220	7,977	756	226	
General Plant - Vehicles 396.7 OT	SG	1,249,389	5.81%	2.71%	72,590	33,842	(38,747)	(11,081)	
General Plant - Vehicles 396.7 OT	SSGCH	724,648	5.81%	2.71%	42,102	19,628	(22,474)	(6,598)	
General Plant - Vehicles 396.7 UT	SE	73,823	5.81%	6.84%	4,289	5,048	759	207	
General Plant - Vehicles 396.7 UT	SG	12,448,540	5.81%	6.84%	723,260	851,194	127,934	36,587	
General Plant - Vehicles 396.7 UT	SO	1,645,834	5.81%	6.84%	95,623	112,537	16,914	5,051	
General Plant - Vehicles 396.7 UT	UT	29,897,495	5.81%	6.84%	1,737,044	2,044,303	307,258	-	
General Plant - Vehicles 396.7 WA	SG	471,083	7.16%	6.81%	33,730	32,066	(1,663)	(476)	
General Plant - Vehicles 396.7 WA	WA	4,934,725	7.16%	6.81%	353,326	335,905	(17,422)	-	
General Plant - Vehicles 396.7 WY	SG	13,827,018	3.93%	5.19%	543,402	717,923	174,522	49,910	
General Plant - Vehicles 396.7 WY	WY	9,887,251	3.93%	5.19%	388,569	513,364	124,795	-	
<b>Total General Plant - Vehicles*</b>		<b>218,826,406</b>	<b>5.62%</b>	<b>6.11%</b>	<b>12,292,072</b>	<b>13,376,262</b>	<b>1,084,190</b>	<b>230,762</b>	
<b>General Plant - All Other</b>									
General Plant - All Other 389.2 ID	ID	4,868	2.36%	2.01%	115	98	(17)	-	
General Plant - All Other 389.2 UT	SG	1,228	2.36%	2.32%	29	28	(0)	(0)	
General Plant - All Other 389.2 UT	UT	34,071	2.36%	2.32%	804	790	(14)	-	
General Plant - All Other 389.2 WY	WY	23,404	2.36%	2.01%	552	469	(83)	-	



Description	AF	Plant-in-Service	Depreciation Rate		Total Company Depreciation			OR	
			EXISTING	RECALCULATED	EXISTING	RECALCULATED	DIFFERENCE		
General Plant - All Other	390 CA	CA	1,408,911	2.22%	2.38%	31,278	33,508	2,230	-
General Plant - All Other	390 CA	SG	2,749	2.22%	2.38%	61	65	4	1
General Plant - All Other	390 ID	SG	858,185	2.43%	2.12%	20,854	18,160	(2,694)	(770)
General Plant - All Other	390 ID	ID	9,421,521	2.43%	2.12%	228,943	199,366	(29,577)	-
General Plant - All Other	390 OR	CN	9,807	2.32%	2.21%	228	217	(11)	(3)
General Plant - All Other	390 OR	OR	19,390,052	2.32%	2.21%	449,849	429,076	(20,774)	(20,774)
General Plant - All Other	390 OR	SG	1,798,855	2.32%	2.21%	41,733	39,806	(1,927)	(551)
General Plant - All Other	390 OR	SO	35,791,058	2.32%	2.21%	830,353	792,007	(38,345)	(11,450)
General Plant - All Other	390 OT	SO	374,036	2.34%	2.06%	8,752	7,720	(1,032)	(308)
General Plant - All Other	390 UT	CN	7,583,242	2.43%	2.18%	184,273	165,681	(18,592)	(6,074)
General Plant - All Other	390 UT	SG	1,905,265	2.43%	2.18%	46,298	41,627	(4,671)	(1,336)
General Plant - All Other	390 UT	SO	37,745,581	2.43%	2.18%	917,218	824,676	(92,542)	(27,634)
General Plant - All Other	390 UT	UT	35,065,708	2.43%	2.18%	852,097	766,125	(85,971)	-
General Plant - All Other	390 WA	SG	65,829.15	3.80%	3.80%	2,502	2,500	(2)	(0)
General Plant - All Other	390 WA	WA	10,786,963.94	3.80%	3.80%	409,905	409,681	(224)	-
General Plant - All Other	390 WY	SG	544,734	2.58%	3.03%	14,054	16,500	2,446	700
General Plant - All Other	390 WY	WY	5,574,121	2.58%	3.03%	143,812	168,843	25,031	-
General Plant - All Other	391.1 OR	SO	4,039,625	26.85%	20.42%	1,084,639	825,010	(259,630)	(77,528)
General Plant - All Other	397 CA	CA	2,803,091	4.15%	4.15%	116,328	116,399	71	-
General Plant - All Other	397 CA	SG	1,551,086	4.15%	4.15%	64,370	64,409	39	11
General Plant - All Other	397 ID	SG	5,437,948	4.75%	3.79%	258,303	206,268	(52,035)	(14,881)
General Plant - All Other	397 ID	ID	6,197,707	4.75%	3.79%	294,391	235,086	(59,305)	-
General Plant - All Other	397 OR	CN	3,376,740	5.44%	4.06%	183,695	136,961	(46,734)	(15,267)
General Plant - All Other	397 OR	OR	35,872,536	5.44%	4.06%	1,951,466	1,454,992	(496,474)	(496,474)
General Plant - All Other	397 OR	SG	16,720,190	5.44%	4.06%	909,578	678,172	(231,407)	(66,178)
General Plant - All Other	397 OR	SO	28,074,167	5.44%	4.06%	1,527,235	1,138,690	(388,545)	(116,024)
General Plant - All Other	397 UT	CN	1,190,707	4.75%	4.09%	56,559	48,667	(7,892)	(2,578)
General Plant - All Other	397 UT	SE	103,265	4.75%	4.09%	4,905	4,221	(684)	(187)
General Plant - All Other	397 UT	SG	29,401,712	4.75%	4.09%	1,396,581	1,201,710	(194,871)	(55,730)
General Plant - All Other	397 UT	SO	16,061,013	4.75%	4.09%	762,898	656,448	(106,450)	(31,787)
General Plant - All Other	397 UT	SSGCT	14,157	4.75%	4.09%	672	579	(94)	(25)
General Plant - All Other	397 UT	UT	27,813,566	4.75%	4.09%	1,321,144	1,136,800	(184,345)	-
General Plant - All Other	397 WA	SG	3,444,922	5.30%	5.24%	182,581	180,567	(2,014)	(576)
General Plant - All Other	397 WA	WA	9,345,241	5.30%	5.24%	495,298	489,835	(5,463)	-
General Plant - All Other	397 WY	SG	13,597,450	4.86%	5.40%	660,836	734,716	73,880	21,128
General Plant - All Other	397 WY	SO	180,662	4.86%	5.40%	8,780	9,762	982	293
General Plant - All Other	397 WY	WY	18,487,587	4.86%	5.40%	898,497	998,946	100,450	-
General Plant - All Other	397 OT	SG	4,026,752	4.31%	3.18%	173,553	128,095	(45,458)	(13,000)
General Plant - All Other	397 OT	SSGCH	854,308	4.31%	3.18%	36,821	27,176	(9,644)	(2,831)
General Plant - All Other	397 OT	SO	6,488	4.31%	3.18%	280	206	(73)	(22)
Total General Plant - All Other			396,991,106	4.17%	3.62%	16,573,118	14,390,658	(2,182,461)	(939,857)
<b>Total General Plant</b>			615,817,512	4.69%	4.51%	28,865,190	27,766,920	(1,098,270)	(709,094)
<b>Mining Plant</b>	SE		196,152,876	5.87%	3.56%	11,510,180	6,977,826	(4,532,354)	(1,236,690)
<b>Total Company - Depreciable Plant</b>			<b>14,049,535,107</b>	<b>2.91%</b>	<b>2.79%</b>	<b>409,204,552</b>	<b>391,814,117</b>	<b>(17,390,434)</b>	<b>(6,295,879)</b>
<b>Total Company</b>			<b>14,106,654,126</b>						

\* For regulatory purposes, vehicle depreciation is re-classified as O&M.

Tab 3

Schedule 1 - Recalculated

PACIFICORP  
 REMAINING LIFE DEPRECIATION RATES  
 WITH COAL-FIRED STEAM PLANT RATES RECALCULATED

SCHEDULE 1

[1] Account Number	[2] Description	[3] 12/31/2006 Balance \$	[4] IOWA CURVE	[4A] Current Depreciable Life End Date*	[5] Average Life Yrs	[6] Percent %	[7] NET SALVAGE Amount \$	[8] 12/31/2006 Book Reserve \$	[9] Net Plant \$	[10] Rem. Life Yrs	[11] Annual Amount \$	[12] Deprec. Rate %	[13] Existing Rate %	[14] Annual Amount \$	[15] Increase or (Decrease) \$
<b>STEAM PRODUCTION PLANT</b>															
<b>BLUNDELL</b>															
310.20	Land Rights	32,411,629	LIFESPAN		38.12	-	-	12,592,667	19,818,962	27.00	735,744	2.27	3.81	1,234,883	(499,139)
311.00	Structures & Improvements	6,683,493	LIFESPAN		46.46	(2.25)	(150,379)	3,862,160	2,971,712	26.29	112,951	1.69	3.45	230,581	(117,629)
312.00	Boiler Plant Equipment	20,621,060	LIFESPAN		42.55	(4.90)	(1,010,432)	11,103,103	10,528,389	25.06	647,501	3.14	3.53	727,923	(80,422)
314.00	Turbogenerator Units	15,568,602	LIFESPAN		42.07	(3.70)	(576,038)	8,413,676	7,730,964	24.29	330,054	2.12	3.85	599,391	(269,337)
315.00	Accessory Electric Equipment	4,810,398	LIFESPAN		47.41	(1.44)	(69,270)	2,827,743	2,051,925	26.47	77,447	1.61	3.38	162,591	(85,144)
316.00	Misc. Power Plant Equipment	1,058,857	LIFESPAN		42.94	(2.31)	(24,460)	621,592	461,725	22.22	20,754	1.96	3.68	38,966	(18,212)
	Total Blundell	81,154,039			41.30	(2.26)	(1,830,578)	39,420,941	43,563,676	25.83	1,924,452	2.37	3.69	2,994,336	(1,069,884)
<b>CARBON</b>															
311.00	Structures & Improvements	12,195,375	LIFESPAN	2016	36.71	(8.12)	(990,264)	9,031,794	4,153,845	9.91	419,157	3.44	4.39	535,377	(116,220)
312.00	Boiler Plant Equipment	53,344,029	LIFESPAN	2016	28.41	(7.78)	(4,150,165)	34,189,753	23,304,441	9.78	2,382,867	4.47	5.26	2,805,896	(423,029)
314.00	Turbogenerator Units	20,104,051	LIFESPAN	2016	31.58	(8.28)	(1,664,615)	13,823,131	7,945,535	9.64	824,226	4.10	4.66	936,849	(112,623)
315.00	Accessory Electric Equipment	4,483,667	LIFESPAN	2016	38.65	(7.65)	(343,001)	3,394,154	1,432,514	9.93	144,261	3.22	3.38	151,548	(7,287)
316.00	Misc. Power Plant Equipment	324,177	LIFESPAN	2016	36.92	(7.21)	(23,373)	241,631	105,919	9.34	11,340	3.50	5.15	16,695	(5,355)
	Total Carbon	90,451,299			30.77	(7.93)	(7,171,419)	60,680,463	36,942,255	9.77	3,781,851	4.18	4.92	4,446,365	(664,513)
<b>CHOLLA</b>															
311.00	Structures & Improvements	46,531,254	LIFESPAN	2028	44.07	(6.03)	(2,805,835)	26,501,118	22,835,971	21.53	1,060,658	2.28	2.37	1,102,791	(42,133)
312.00	Boiler Plant Equipment	224,663,224	LIFESPAN	2028	43.20	(5.07)	(11,390,425)	126,940,827	109,112,822	20.85	5,233,229	2.33	2.44	5,481,783	(248,554)
314.00	Turbogenerator Units	52,435,858	LIFESPAN	2028	42.10	(6.97)	(3,654,779)	29,411,528	26,679,109	20.20	1,320,748	2.52	2.46	1,289,922	30,826
315.00	Accessory Electric Equipment	46,931,139	LIFESPAN	2028	45.99	(4.37)	(2,050,891)	27,878,731	21,103,299	21.65	974,748	2.08	2.19	1,027,792	(53,044)
316.00	Misc. Power Plant Equipment	3,144,722	LIFESPAN	2028	42.01	(4.44)	(139,626)	1,816,852	1,467,496	18.77	78,183	2.49	2.44	76,731	1,452
	Total Cholla	373,706,197			43.49	(5.36)	(20,041,556)	212,549,056	181,198,697	20.93	8,667,566	2.32	2.40	8,979,019	(311,452)
<b>COLSTRIP</b>															
311.00	Structures & Improvements	57,092,259	LIFESPAN	2032	46.38	(4.43)	(2,529,187)	29,491,085	30,130,361	25.34	1,189,043	2.08	2.24	1,278,867	(89,823)
312.00	Boiler Plant Equipment	109,820,198	LIFESPAN	2032	44.79	(4.11)	(4,513,610)	55,483,536	58,850,272	24.40	2,411,896	2.20	2.30	2,525,865	(113,968)
314.00	Turbogenerator Units	31,536,371	LIFESPAN	2032	39.83	(6.19)	(1,952,101)	13,803,841	19,684,631	23.49	838,000	2.66	2.55	804,177	33,823
315.00	Accessory Electric Equipment	8,906,050	LIFESPAN	2032	47.17	(3.22)	(286,775)	4,663,685	4,529,140	25.51	177,544	1.99	2.18	194,152	(16,608)
316.00	Misc. Power Plant Equipment	2,181,451	LIFESPAN	2032	40.58	(3.76)	(82,023)	1,050,475	1,212,999	21.55	56,288	2.58	2.62	57,154	(866)
	Total Colstrip	209,536,329			44.53	(4.47)	(9,363,696)	104,492,622	114,407,403	24.54	4,672,772	2.23	2.32	4,860,215	(187,443)
<b>CRAIG</b>															
311.00	Structures & Improvements	35,748,677	LIFESPAN	2026	45.57	(5.06)	(1,808,883)	17,846,042	19,711,518	19.61	1,005,177	2.81	2.57	918,741	86,436
312.00	Boiler Plant Equipment	90,528,120	LIFESPAN	2026	37.21	(4.74)	(4,291,033)	36,861,038	57,958,115	19.05	3,042,421	3.36	2.66	2,408,048	634,373
314.00	Turbogenerator Units	19,618,853	LIFESPAN	2026	41.43	(6.17)	(1,210,483)	9,190,529	11,638,807	18.51	628,785	3.21	2.77	543,442	85,343
315.00	Accessory Electric Equipment	16,399,943	LIFESPAN	2026	46.49	(4.25)	(696,998)	8,298,894	8,798,047	19.71	446,375	2.72	2.50	409,999	36,376
316.00	Misc. Power Plant Equipment	1,661,857	LIFESPAN	2026	42.54	(4.34)	(72,125)	815,368	918,614	17.31	53,068	3.19	2.79	46,366	6,703
	Total Craig	163,957,450			40.52	(4.93)	(8,079,521)	73,011,871	99,025,100	19.16	5,175,826	3.16	2.64	4,326,596	849,230
<b>DAVE JOHNSTON</b>															
310.20	Land Rights	99,970	LIFESPAN	2023	50.39	-	-	62,895	37,075	17.00	2,181	2.18	2.42	2,419	(238)
311.00	Structures & Improvements	50,207,724	LIFESPAN	2023	35.80	(8.03)	(4,031,680)	25,830,938	28,408,466	16.72	1,699,071	3.38	3.53	1,772,333	(73,262)
312.00	Boiler Plant Equipment	280,524,596	LIFESPAN	2023	35.75	(7.85)	(22,021,181)	145,536,319	157,009,458	16.32	9,620,678	3.43	3.60	10,098,885	(478,208)
314.00	Turbogenerator Units	67,360,848	LIFESPAN	2023	37.75	(8.79)	(5,921,019)	37,326,997	35,954,870	15.92	2,258,472	3.35	3.29	2,216,172	42,300
315.00	Accessory Electric Equipment	16,807,137	LIFESPAN	2023	44.31	(7.42)	(1,247,090)	10,281,586	7,772,641	16.79	462,933	2.75	2.93	492,449	(29,516)
316.00	Misc. Power Plant Equipment	4,984,660	LIFESPAN	2023	19.67	(6.94)	(345,935)	957,556	4,373,039	15.05	290,567	5.83	4.61	229,793	60,775
	Total Dave Johnston	419,984,935			36.23	(7.99)	(33,566,905)	219,996,291	233,555,549	16.31	14,333,901	3.41	3.53	14,812,051	(478,150)
<b>GADSBY</b>															
311.00	Structures & Improvements	13,877,760	LIFESPAN		40.24	(13.60)	(1,887,375)	13,887,631	1,877,504	10.89	177,635	1.28	6.59	914,544	(736,909)
312.00	Boiler Plant Equipment	35,982,433	LIFESPAN		39.25	(13.30)	(4,785,664)	35,704,631	5,063,466	10.72	489,361	1.36	6.74	2,425,216	(1,935,855)
314.00	Turbogenerator Units	14,173,972	LIFESPAN		42.80	(13.54)	(1,919,156)	14,568,836	1,524,292	10.56	151,662	1.07	6.15	871,699	(720,038)
315.00	Accessory Electric Equipment	5,579,284	LIFESPAN		43.26	(13.32)	(743,161)	5,730,917	591,528	10.92	54,119	0.97	6.30	351,495	(297,376)
316.00	Misc. Power Plant Equipment	761,059	LIFESPAN		26.42	(12.41)	(94,447)	616,456	239,050	10.19	23,441	3.08	7.88	59,971	(36,531)
	Total Gadsby	70,374,508			40.34	(13.40)	(9,429,803)	70,508,471	9,295,840	10.73	896,218	1.27	6.57	4,622,926	(3,726,708)
<b>HAYDEN</b>															

PACIFICORP  
 REMAINING LIFE DEPRECIATION RATES  
 WITH COAL-FIRED STEAM PLANT RATES RECALCULATED

SCHEDULE 1

[1] Account Number	[2] Description	[3] 12/31/2006 Balance \$	[4] IOWA CURVE	[4A] Current Life End Date*	[5] Average Life Yrs	[6] Percent %	[7] NET SALVAGE Amount \$	[8] 12/31/2006 Book Reserve \$	[9] Net Plant \$	[10] Rem. Life Yrs	[11] Annual Amount \$	[12] Deprec. Rate %	[13] Existing Rate %	[14] Annual Amount \$	[15] Increase or (Decrease) \$
311.00	Structures & Improvements	5,991,642	LIFESPAN	2023	43.47	(5.51)	(330,139)	3,610,214	2,711,567	16.72	162,175	2.71	2.40	143,799	18,376
312.00	Boiler Plant Equipment	51,076,299	LIFESPAN	2023	31.36	(5.21)	(2,661,075)	22,371,460	31,365,914	16.32	1,921,931	3.76	3.36	1,716,164	205,767
314.00	Turbogenerator Units	6,477,476	LIFESPAN	2023	40.95	(6.28)	(406,785)	3,803,200	3,081,061	15.92	193,534	2.99	2.80	181,369	12,165
315.00	Accessory Electric Equipment	2,480,826	LIFESPAN	2023	47.78	(4.82)	(119,576)	1,590,162	1,010,240	16.79	60,169	2.43	2.36	58,547	1,622
316.00	Misc. Power Plant Equipment	1,107,141	LIFESPAN	2023	37.79	(4.75)	(52,589)	611,315	548,415	15.05	36,440	3.29	3.02	33,436	3,004
	Total Hayden	67,133,384			34.08	(5.32)	(3,570,165)	31,986,351	38,717,198	16.31	2,374,249	3.54	3.18	2,133,316	240,933
<b>HUNTER</b>															
310.20	Land Rights	246,338	LIFESPAN	2029	47.99	-	-	131,823	114,515	23.00	4,979	2.02	2.39	5,887	(909)
311.00	Structures & Improvements	201,765,763	LIFESPAN	2029	46.78	(5.97)	(12,045,416)	108,453,822	105,357,357	22.49	4,684,631	2.32	2.62	5,286,263	(601,632)
312.00	Boiler Plant Equipment	514,488,895	LIFESPAN	2029	42.38	(5.86)	(30,149,049)	249,906,666	294,731,278	21.74	13,557,097	2.64	2.76	14,199,894	(642,797)
314.00	Turbogenerator Units	147,308,254	LIFESPAN	2029	35.61	(7.47)	(11,003,927)	56,864,651	101,447,530	21.03	4,823,943	3.27	3.21	4,728,595	95,348
315.00	Accessory Electric Equipment	98,414,791	LIFESPAN	2029	46.47	(4.93)	(4,851,849)	52,140,730	51,125,910	22.61	2,261,208	2.30	2.58	2,539,102	(277,894)
316.00	Misc. Power Plant Equipment	3,933,490	LIFESPAN	2029	41.72	(4.79)	(188,414)	1,995,068	2,126,836	19.48	109,181	2.78	2.86	112,498	(3,317)
	Total Hunter	966,157,531			42.68	(6.03)	(58,238,655)	469,492,760	554,903,426	21.87	25,441,038	2.63	2.78	26,872,238	(1,431,200)
<b>HUNTINGTON</b>															
311.00	Structures & Improvements	100,385,029	LIFESPAN	2030	50.76	(6.87)	(6,896,451)	55,684,054	51,597,426	23.44	2,201,255	2.19	3.14	3,152,090	(950,835)
312.00	Boiler Plant Equipment	383,517,679	LIFESPAN	2030	35.44	(6.67)	(25,580,629)	133,011,643	276,086,665	22.63	12,200,029	3.18	3.44	13,193,008	(992,979)
314.00	Turbogenerator Units	95,025,076	LIFESPAN	2030	37.69	(7.67)	(7,288,423)	38,297,805	64,015,694	21.86	2,928,440	3.08	3.83	3,639,460	(711,021)
315.00	Accessory Electric Equipment	30,826,358	LIFESPAN	2030	48.90	(6.03)	(1,858,829)	16,333,685	16,351,502	23.58	693,448	2.25	3.09	952,534	(259,087)
316.00	Misc. Power Plant Equipment	2,276,528	LIFESPAN	2030	40.88	(5.99)	(136,364)	1,074,875	1,338,017	20.18	66,304	2.91	3.84	87,419	(21,115)
	Total Huntington	612,030,670			39.00	(6.82)	(41,760,697)	244,402,062	409,389,305	22.68	18,089,477	2.96	3.44	21,024,512	(2,935,035)
<b>JAMES RIVER</b>															
311.00	Structures & Improvements	5,733,734	LIFESPAN		20.41	(1.17)	(67,085)	2,857,119	2,943,700	9.91	297,007	5.18	5.78	331,410	(34,402)
312.00	Boiler Plant Equipment	5,798,092	LIFESPAN		20.28	(1.15)	(66,678)	2,888,293	2,976,477	9.78	304,400	5.25	5.82	337,449	(33,049)
314.00	Turbogenerator Units	18,601,252	LIFESPAN		20.14	(1.61)	(299,480)	9,332,232	9,568,500	9.64	995,167	5.35	5.96	1,108,635	(113,468)
315.00	Accessory Electric Equipment	4,302,276	LIFESPAN		20.26	(0.93)	(40,011)	2,118,415	2,223,872	9.93	223,718	5.20	5.72	246,090	(22,372)
	Total James River	34,435,354			20.22	(1.37)	(473,254)	17,196,059	17,712,549	9.74	1,820,293	5.29	5.88	2,023,584	(203,291)
<b>JIM BRIDGER</b>															
310.20	Land Rights	281,111	LIFESPAN	2025	49.44	-	-	172,586	108,525	19.00	5,712	2.03	2.54	7,140	(1,428)
311.00	Structures & Improvements	133,223,694	LIFESPAN	2025	45.50	(7.38)	(9,831,909)	80,372,213	62,683,390	18.65	3,361,040	2.52	3.03	4,036,678	(675,638)
312.00	Boiler Plant Equipment	563,605,760	LIFESPAN	2025	38.04	(7.04)	(39,677,846)	285,458,084	317,825,522	18.14	17,520,701	3.11	3.27	18,429,908	(909,207)
314.00	Turbogenerator Units	141,995,226	LIFESPAN	2025	34.06	(8.35)	(11,856,601)	64,159,253	89,692,574	17.65	5,081,732	3.58	3.57	5,069,230	12,503
315.00	Accessory Electric Equipment	53,139,468	LIFESPAN	2025	47.62	(6.57)	(3,491,263)	33,150,481	23,480,250	18.74	1,252,948	2.36	2.85	1,514,475	(261,527)
316.00	Misc. Power Plant Equipment	3,880,932	LIFESPAN	2025	42.36	(5.95)	(230,915)	2,269,577	1,842,270	16.57	111,181	2.86	3.26	126,518	(15,337)
	Total Jim Bridger	896,126,191			39.11	(7.26)	(65,088,534)	465,582,194	495,632,531	18.17	27,333,314	3.05	3.26	29,183,949	(1,850,635)
<b>NAUGHTON</b>															
310.20	Land Rights	15,016	LIFESPAN	2028	65.50	-	-	10,223	4,793	22.00	218	1.45	1.52	228	(10)
311.00	Structures & Improvements	60,389,753	LIFESPAN	2028	41.81	(8.56)	(5,169,363)	31,142,504	34,416,612	21.53	1,598,542	2.65	2.87	1,733,186	(134,644)
312.00	Boiler Plant Equipment	233,299,215	LIFESPAN	2028	38.97	(8.01)	(18,687,267)	112,653,532	139,332,950	20.85	6,682,635	2.86	2.90	6,765,677	(83,042)
314.00	Turbogenerator Units	59,084,843	LIFESPAN	2028	36.95	(9.13)	(5,394,446)	27,478,841	37,000,448	20.20	1,831,705	3.10	2.63	1,553,931	277,774
315.00	Accessory Electric Equipment	20,068,312	LIFESPAN	2028	44.52	(7.63)	(1,531,212)	10,949,409	10,650,115	21.65	491,922	2.45	2.40	481,639	10,283
316.00	Misc. Power Plant Equipment	1,774,799	LIFESPAN	2028	44.49	(7.38)	(130,980)	1,024,207	881,572	18.77	46,967	2.65	2.72	48,275	(1,307)
	Total Naughton	374,631,938			39.43	(8.25)	(30,913,269)	183,258,716	222,286,491	20.89	10,651,990	2.84	2.82	10,582,937	69,053
<b>WYODAK</b>															
310.20	Land Rights	164,797	LIFESPAN	2026	44.69	-	-	87,525	77,272	20.00	3,864	2.34	2.85	4,697	(833)
311.00	Structures & Improvements	49,345,431	LIFESPAN	2026	45.67	(4.55)	(2,245,217)	27,897,742	23,692,906	19.61	1,208,205	2.45	2.95	1,455,690	(247,485)
312.00	Boiler Plant Equipment	209,108,760	LIFESPAN	2026	40.13	(4.21)	(8,803,479)	104,110,877	113,801,362	19.05	5,973,825	2.86	3.15	6,586,926	(613,101)
314.00	Turbogenerator Units	48,780,563	LIFESPAN	2026	41.28	(5.76)	(2,809,760)	25,717,602	25,872,721	18.51	1,397,770	2.87	3.09	1,507,319	(109,549)
315.00	Accessory Electric Equipment	19,417,597	LIFESPAN	2026	47.47	(3.62)	(702,917)	11,296,834	8,823,680	19.71	447,675	2.31	2.84	551,460	(103,784)
316.00	Misc. Power Plant Equipment	838,940	LIFESPAN	2026	30.12	(3.90)	(32,719)	298,514	573,145	17.31	33,111	3.95	3.20	26,846	6,265
	Total Wyodak	327,656,088			41.55	(4.45)	(14,594,092)	169,409,094	172,841,086	19.09	9,064,450	2.77	3.09	10,132,938	(1,068,489)
	Subtotal Steam Production	4,687,335,913			40.10	(6.49)	(304,122,144)	2,361,986,951	2,629,471,106	19.94	134,227,396	2.86	3.14	146,994,980	(12,767,584)
310.30	Water Rights	39,699,560					15,156,069								
	Total Steam Production	4,727,035,473					(304,122,144)	2,377,143,020	2,629,471,106		134,227,396			146,994,980	(12,767,584)

PACIFICORP  
 REMAINING LIFE DEPRECIATION RATES  
 WITH COAL-FIRED STEAM PLANT RATES RECALCULATED

SCHEDULE 1

[1] Account Number	[2] Description	[3] 12/31/2006 Balance \$	[4] IOWA CURVE	[4A] Current Depreciable Life End Date*	[5] Average Life Yrs	[6] Percent %	[7] NET SALVAGE Amount \$	[8] 12/31/2006 Book Reserve \$	[9] Net Plant \$	[10] Rem. Life Yrs	[11] Annual Amount \$	[12] Deprec. Rate %	[13] Existing Rate %	[14] Annual Amount \$	[15] Increase or (Decrease) \$
<b>HYDRAULIC PRODUCTION PLANT</b>															
<b>AMERICAN FORK</b>															
331.0	Structures & Improvements	90,858	LIFESPAN		37.54	-	-	80,774	10,084	0.67	10,084	11.10	28.38	25,786	(15,702)
332.0	Reservoirs, Dams & Waterways	662,878	LIFESPAN		40.41	-	-	590,978	71,900	0.67	71,900	10.85	28.24	187,197	(115,297)
333.0	Waterwheels, Turbines & Generators	120,897	LIFESPAN		32.17	-	-	106,768	14,129	0.67	14,129	11.69	28.68	34,673	(20,544)
334.0	Accessory Electric Equipment	123,275	LIFESPAN		24.97	-	-	107,421	15,854	0.67	15,854	12.86	29.18	35,972	(20,118)
335.0	Misc. Power Plant Equipment	2,181	LIFESPAN		21.78	-	-	1,884	297	0.67	297	13.62	29.64	646	(349)
336.0	Roads, Railroads & Bridges	8,708	LIFESPAN		15.17	-	-	7,301	1,407	0.67	1,407	16.16	30.79	2,681	(1,274)
	<b>TOTAL AMERICAN FORK</b>	<b>1,008,797</b>			<b>37.02</b>	<b>-</b>	<b>-</b>	<b>895,126</b>	<b>113,671</b>	<b>0.67</b>	<b>113,671</b>	<b>11.27</b>	<b>28.45</b>	<b>286,955</b>	<b>(173,284)</b>
<b>ASHTON/ST. ANTHONY</b>															
330.2	Land Rights	28,700	LIFESPAN		40.50	-	-	10,841	17,859	21.00	850	2.96	3.05	875	(25)
331.0	Structures & Improvements	1,201,812	LIFESPAN		43.26	(0.80)	(9,614)	492,932	718,494	20.56	34,946	2.91	2.88	34,612	334
332.0	Reservoirs, Dams & Waterways	5,060,587	LIFESPAN		40.01	(1.16)	(58,703)	1,920,717	3,198,573	20.63	155,045	3.06	3.22	162,951	(7,906)
333.0	Waterwheels, Turbines & Generators	2,447,513	LIFESPAN		39.19	(2.14)	(52,377)	918,938	1,580,952	20.44	77,346	3.16	3.14	76,852	494
334.0	Accessory Electric Equipment	1,289,383	LIFESPAN		39.12	(2.64)	(34,040)	492,184	831,239	19.90	41,771	3.24	3.19	41,131	639
335.0	Misc. Power Plant Equipment	8,847	LIFESPAN		47.70	-	-	3,986	4,861	19.51	249	2.82	2.96	262	(13)
336.0	Roads, Railroads & Bridges	744	LIFESPAN		109.90	(1.07)	(8)	480	272	20.40	13	1.79	2.14	16	(3)
	<b>TOTAL ASHTON/ST. ANTHONY</b>	<b>10,037,586</b>			<b>40.10</b>	<b>(1.54)</b>	<b>(154,742)</b>	<b>3,840,078</b>	<b>6,352,250</b>	<b>20.48</b>	<b>310,221</b>	<b>3.09</b>	<b>3.16</b>	<b>316,699</b>	<b>(6,479)</b>
<b>BEAR RIVER</b>															
330.2	Land Rights	5,879	LIFESPAN		114.85	-	-	3,664	2,215	27.00	82	1.40	1.58	93	(11)
331.0	Structures & Improvements	3,294,144	LIFESPAN		75.50	(1.07)	(35,247)	1,733,047	1,596,344	26.24	60,836	1.85	1.82	59,953	883
332.0	Reservoirs, Dams & Waterways	17,358,186	LIFESPAN		69.33	(1.55)	(269,052)	8,677,236	8,950,002	26.36	339,530	1.96	2.05	355,843	(16,313)
333.0	Waterwheels, Turbines & Generators	7,867,538	LIFESPAN		55.01	(2.84)	(223,438)	3,315,715	4,775,261	26.10	182,960	2.33	2.11	166,005	16,955
334.0	Accessory Electric Equipment	3,125,742	LIFESPAN		49.96	(3.48)	(108,776)	1,227,409	2,007,109	24.88	80,672	2.58	2.21	69,079	11,593
335.0	Misc. Power Plant Equipment	110,716	LIFESPAN		48.52	-	-	41,907	68,809	24.85	2,769	2.50	2.46	2,724	45
336.0	Roads, Railroads & Bridges	541,429	LIFESPAN		54.24	(1.42)	(7,688)	223,751	325,366	26.32	12,362	2.28	2.19	11,857	505
	<b>TOTAL BEAR RIVER</b>	<b>32,303,634</b>			<b>64.28</b>	<b>(1.99)</b>	<b>(644,201)</b>	<b>15,222,729</b>	<b>17,725,106</b>	<b>26.14</b>	<b>679,211</b>	<b>2.10</b>	<b>2.06</b>	<b>665,554</b>	<b>13,657</b>
<b>BEND</b>															
331.0	Structures & Improvements	56,557	LIFESPAN		49.36	(0.05)	(28)	66,693	(10,108)	3.99	-	0.00	1.19	673	(673)
332.0	Reservoirs, Dams & Waterways	77,921	LIFESPAN		86.70	(0.07)	(55)	95,788	(17,812)	3.99	-	0.00	0.04	31	(31)
333.0	Waterwheels, Turbines & Generators	76,558	LIFESPAN		68.78	(0.12)	(92)	92,788	(16,138)	3.99	-	0.00	0.56	429	(429)
334.0	Accessory Electric Equipment	628,086	LIFESPAN		23.70	(0.15)	(942)	662,850	(33,822)	3.98	-	0.00	3.87	24,307	(24,307)
335.0	Misc. Power Plant Equipment	15,384	LIFESPAN		9.48	-	-	10,967	4,417	3.98	1,110	7.21	34.79	5,352	(4,242)
336.0	Roads, Railroads & Bridges	174	LIFESPAN		74.49	(0.06)	(0)	212	(38)	3.99	-	0.00	0.46	1	(1)
	<b>TOTAL BEND</b>	<b>854,680</b>			<b>34.93</b>	<b>(0.13)</b>	<b>(1,117)</b>	<b>929,298</b>	<b>(73,501)</b>	<b>3.98</b>	<b>1,110</b>	<b>0.13</b>	<b>3.60</b>	<b>30,793</b>	<b>(29,683)</b>
<b>BIG FORK</b>															
331.0	Structures & Improvements	327,920	LIFESPAN		74.76	(1.93)	(6,329)	290,684	43,565	45.37	960	0.29	1.29	4,230	(3,270)
332.0	Reservoirs, Dams & Waterways	4,428,612	LIFESPAN		59.17	(2.80)	(124,001)	2,327,508	2,225,105	45.29	49,130	1.11	2.22	98,315	(49,185)
333.0	Waterwheels, Turbines & Generators	1,277,692	LIFESPAN		57.64	(5.11)	(65,290)	648,304	694,678	44.47	15,621	1.22	2.39	30,537	(14,916)
334.0	Accessory Electric Equipment	196,949	LIFESPAN		66.50	(6.08)	(11,974)	175,194	33,729	37.43	901	0.46	1.34	2,639	(1,738)
336.0	Roads, Railroads & Bridges	3,731	LIFESPAN		124.20	(2.57)	(96)	5,377	(1,550)	46.55	-	0.00	-	-	-
	<b>TOTAL BIG FORK</b>	<b>6,234,904</b>			<b>59.95</b>	<b>(3.33)</b>	<b>(207,690)</b>	<b>3,447,067</b>	<b>2,985,527</b>	<b>44.88</b>	<b>66,613</b>	<b>1.07</b>	<b>2.18</b>	<b>135,721</b>	<b>(69,109)</b>
<b>CLINE FALLS</b>															
331.0	Structures & Improvements	116,852	LIFESPAN		29.56	(0.18)	(210)	139,217	(22,155)	6.96	-	0.00	17.87	20,881	(20,881)
332.0	Reservoirs, Dams & Waterways	83,976	LIFESPAN		44.61	(0.26)	(218)	111,116	(26,922)	6.96	-	0.00	16.26	13,654	(13,654)
333.0	Waterwheels, Turbines & Generators	47,119	LIFESPAN		66.57	(0.48)	(226)	66,414	(19,069)	6.94	-	0.00	15.33	7,223	(7,223)
334.0	Accessory Electric Equipment	53,902	LIFESPAN		29.16	(0.56)	(302)	64,004	(9,800)	6.86	-	0.00	15.45	8,328	(8,328)
336.0	Roads, Railroads & Bridges	745	LIFESPAN		70.46	(0.24)	(2)	1,057	(310)	6.96	-	0.00	15.25	114	(114)
	<b>TOTAL CLINE FALLS</b>	<b>302,594</b>			<b>39.53</b>	<b>(0.32)</b>	<b>(958)</b>	<b>381,808</b>	<b>(78,256)</b>	<b>6.94</b>	<b>-</b>	<b>0.00</b>	<b>16.59</b>	<b>50,201</b>	<b>(50,201)</b>
<b>CONDIT</b>															
330.2	Land Rights	172	LIFESPAN		77.50	-	-	139	33	2.00	17	9.59	6.98	12	4
330.4	Flood Rights	2,964	LIFESPAN		97.50	-	-	2,412	552	2.00	276	9.31	6.71	199	77

PACIFICORP  
 REMAINING LIFE DEPRECIATION RATES  
 WITH COAL-FIRED STEAM PLANT RATES RECALCULATED

SCHEDULE 1

[1] Account Number	[2] Description	[3] 12/31/2006 Balance \$	[4] IOWA CURVE	[4A] Current Depreciable Life End Date*	[5] Average Life Yrs	[6] Percent %	[7] NET SALVAGE Amount \$	[8] 12/31/2006 Book Reserve \$	[9] Net Plant \$	[10] Rem. Life Yrs	[11] Annual Amount \$	[12] Deprec. Rate %	[13] Existing Rate %	[14] Annual Amount \$	[15] Increase or (Decrease) \$
331.0	Structures & Improvements	1,012,380	LIFESPAN		35.92	-	-	787,419	224,961	2.00	112,481	11.11	28.65	290,047	(177,566)
332.0	Reservoirs, Dams & Waterways	4,301,290	LIFESPAN		40.79	-	-	3,374,583	926,707	2.00	463,354	10.77	28.53	1,227,158	(763,805)
333.0	Waterwheels, Turbines & Generators	1,195,792	LIFESPAN		27.30	-	-	908,820	286,972	2.00	143,486	12.00	30.51	364,836	(221,350)
334.0	Accessory Electric Equipment	197,270	LIFESPAN		29.32	-	-	150,932	46,338	2.00	23,169	11.74	28.23	55,689	(32,520)
335.0	Misc. Power Plant Equipment	3,588	LIFESPAN		16.50	-	-	2,556	1,032	2.00	516	14.38	39.53	1,418	(902)
336.0	Roads, Railroads & Bridges	59,738	LIFESPAN		56.09	-	-	47,684	12,054	2.00	6,027	10.09	27.68	16,535	(10,508)
	TOTAL CONDIT	6,773,194			37.49	-	-	5,274,545	1,498,649	2.00	749,325	11.06	28.88	1,955,895	(1,206,571)
<b>CUTLER</b>															
330.3	Water Rights	4,818	LIFESPAN		97.24	-	-	2,849	1,969	18.00	109	2.27	2.43	117	(8)
330.4	Flood Rights	90,968	LIFESPAN		73.81	-	-	49,830	41,138	18.00	2,285	2.51	2.43	2,211	75
331.0	Structures & Improvements	3,774,662	LIFESPAN		37.07	(0.67)	(25,290)	1,416,786	2,383,166	17.67	134,871	3.57	3.05	115,127	19,744
332.0	Reservoirs, Dams & Waterways	6,535,549	LIFESPAN		52.50	(0.97)	(63,395)	3,137,053	3,461,891	17.68	195,808	3.00	3.18	207,830	(12,022)
333.0	Waterwheels, Turbines & Generators	1,109,689	LIFESPAN		77.93	(1.79)	(19,863)	628,667	500,885	17.45	28,704	2.59	2.66	29,518	(814)
334.0	Accessory Electric Equipment	490,354	LIFESPAN		56.56	(2.22)	(10,886)	248,349	252,891	16.79	15,062	3.07	3.02	14,809	253
335.0	Misc. Power Plant Equipment	12,880	LIFESPAN		40.22	-	-	5,239	7,641	16.89	452	3.51	3.59	462	(10)
336.0	Roads, Railroads & Bridges	566,413	LIFESPAN		40.47	(0.90)	(5,098)	229,754	341,757	17.66	19,352	3.42	3.38	19,145	207
	TOTAL CUTLER	12,585,333			49.89	(0.99)	(124,532)	5,718,527	6,991,338	17.62	396,644	3.15	3.09	389,219	7,426
<b>EAGLE POINT</b>															
330.2	Land Rights	12,122	LIFESPAN		68.50	-	-	11,954	168	19.00	9	0.07	6.82	827	(818)
331.0	Structures & Improvements	128,106	LIFESPAN		44.73	(0.72)	(922)	101,732	27,296	18.22	1,498	1.17	7.72	9,890	(8,392)
332.0	Reservoirs, Dams & Waterways	1,213,949	LIFESPAN		38.85	(1.04)	(12,625)	855,614	370,960	18.49	20,063	1.65	8.40	101,972	(81,909)
333.0	Waterwheels, Turbines & Generators	251,541	LIFESPAN		51.20	(1.91)	(4,804)	220,378	35,967	17.58	2,046	0.81	7.40	18,614	(16,568)
334.0	Accessory Electric Equipment	71,806	LIFESPAN		47.33	(2.36)	(1,695)	61,231	12,270	16.18	758	1.06	7.42	5,328	(4,570)
336.0	Roads, Railroads & Bridges	112,022	LIFESPAN		29.15	(0.96)	(1,075)	54,253	58,844	18.60	3,164	2.82	7.07	7,920	(4,756)
	TOTAL EAGLE POINT	1,789,546			40.94	(1.18)	(21,122)	1,305,162	505,506	18.26	27,538	1.54	8.08	144,550	(117,013)
<b>FOUNTAIN GREEN</b>															
331.0	Structures & Improvements	23,248	LIFESPAN		50.52	(0.05)	(12)	25,643	(2,383)	4.06	-	0.00	2.35	546	(546)
332.0	Reservoirs, Dams & Waterways	318,833	LIFESPAN		20.28	(0.07)	(223)	302,861	16,195	3.90	4,153	1.30	2.40	7,652	(3,499)
333.0	Waterwheels, Turbines & Generators	24,279	LIFESPAN		76.23	(0.12)	(29)	27,731	(3,423)	4.06	-	0.00	2.33	566	(566)
334.0	Accessory Electric Equipment	77,660	LIFESPAN		22.49	(0.15)	(116)	77,423	353	1.91	185	0.24	2.35	1,825	(1,640)
335.0	Misc. Power Plant Equipment	2,086	LIFESPAN		23.17	-	-	2,065	21	2.67	8	0.38	2.33	49	(41)
336.0	Roads, Railroads & Bridges	1,261	LIFESPAN		78.54	(0.06)	(1)	1,440	(178)	4.04	-	0.00	2.30	29	(29)
	TOTAL FOUNTAIN GREEN	447,367			25.45	(0.09)	(381)	437,163	10,585	3.57	4,346	0.97	2.38	10,667	(6,321)
<b>GRANITE</b>															
331.0	Structures & Improvements	136,038	LIFESPAN		61.39	(0.94)	(1,279)	68,444	68,873	23.39	2,945	2.16	2.41	3,279	(334)
332.0	Reservoirs, Dams & Waterways	3,547,761	LIFESPAN		33.38	(1.35)	(47,895)	842,764	2,752,892	23.58	116,747	3.29	3.49	123,817	(7,070)
333.0	Waterwheels, Turbines & Generators	675,593	LIFESPAN		47.35	(2.49)	(16,822)	281,168	411,248	23.42	17,560	2.60	2.76	18,646	(1,087)
334.0	Accessory Electric Equipment	182,517	LIFESPAN		43.29	(3.06)	(5,585)	71,446	116,656	22.27	5,238	2.87	2.89	5,275	(36)
335.0	Misc. Power Plant Equipment	1,410	LIFESPAN		58.17	-	-	688	722	22.07	33	2.32	2.56	36	(3)
	TOTAL GRANITE	4,543,320			36.70	(1.58)	(71,581)	1,264,510	3,350,391	23.50	142,522	3.14	3.32	151,053	(8,530)
<b>KLAMATH RIVER</b>															
330.2	Land Rights	679,934	LIFESPAN		55.95	-	-	187,236	492,698	40.00	12,317	1.81	2.60	17,678	(5,361)
330.4	Flood Rights	253,539	LIFESPAN		76.16	-	-	116,555	136,984	40.00	3,425	1.35	2.07	5,248	(1,824)
331.0	Structures & Improvements	9,406,769	LIFESPAN		66.87	(1.61)	(151,449)	3,752,767	5,805,451	38.00	152,775	1.62	2.07	194,720	(41,945)
332.0	Reservoirs, Dams & Waterways	42,355,963	LIFESPAN		73.72	(2.30)	(974,187)	18,987,000	24,343,150	37.66	646,393	1.53	1.96	830,177	(183,784)
333.0	Waterwheels, Turbines & Generators	17,555,792	LIFESPAN		55.15	(4.30)	(754,899)	4,854,752	13,455,939	38.06	353,545	2.01	2.26	396,761	(43,215)
334.0	Accessory Electric Equipment	8,896,998	LIFESPAN		47.75	(5.13)	(456,416)	1,899,919	7,453,495	35.57	209,544	2.36	2.37	210,859	(1,314)
335.0	Misc. Power Plant Equipment	242,169	LIFESPAN		77.71	-	-	122,399	119,770	34.08	3,514	1.45	2.06	4,989	(1,474)
336.0	Roads, Railroads & Bridges	2,482,729	LIFESPAN		61.98	(2.13)	(52,882)	883,313	1,652,298	37.87	43,631	1.76	2.13	52,882	(9,251)
	TOTAL KLAMATH RIVER	81,873,893			65.64	(2.92)	(2,389,833)	30,803,941	53,459,785	37.58	1,425,145	1.74	2.09	1,713,314	(288,169)
<b>LAST CHANCE</b>															
331.0	Structures & Improvements	435,028	LIFESPAN		38.76	(0.72)	(3,132)	196,952	241,208	18.61	12,961	2.98	2.98	12,964	(3)
332.0	Reservoirs, Dams & Waterways	848,524	LIFESPAN		38.87	(1.04)	(8,825)	384,215	473,134	18.66	25,356	2.99	3.05	25,880	(524)
333.0	Waterwheels, Turbines & Generators	1,119,220	LIFESPAN		39.07	(1.91)	(21,377)	510,502	630,095	18.49	34,078	3.04	2.87	32,122	1,956

PACIFICORP  
 REMAINING LIFE DEPRECIATION RATES  
 WITH COAL-FIRED STEAM PLANT RATES RECALCULATED

SCHEDULE 1

[1] Account Number	[2] Description	[3] 12/31/2006 Balance \$	[4] IOWA CURVE	[4A] Current Depreciable Life End Date*	[5] Average Life Yrs	[6] Percent %	[7] NET SALVAGE Amount \$	[8] 12/31/2006 Book Reserve \$	[9] Net Plant \$	[10] Rem. Life Yrs	[11] Annual Amount \$	[12] Deprec. Rate %	[13] Existing Rate %	[14] Annual Amount \$	[15] Increase or (Decrease) \$
334.0	Accessory Electric Equipment	244,432	LIFESPAN		28.98	(2.36)	(5,769)	78,609	171,592	17.90	9,586	3.92	2.91	7,113	2,473
336.0	Roads, Railroads & Bridges	65,287	LIFESPAN		42.09	(0.96)	(627)	31,749	34,165	18.59	1,838	2.81	2.77	1,808	29
	TOTAL LAST CHANCE	2,712,491			38.12	(1.46)	(39,729)	1,202,027	1,550,193	18.51	83,818	3.09	2.95	79,887	3,931
<b>LIFTON</b>															
330.2	Land Rights	19,856	LIFESPAN		101.20	-	-	9,600	10,256	27.00	380	1.91	1.04	207	173
330.3	Water Rights	24,130	LIFESPAN		94.75	-	-	11,374	12,756	27.00	472	1.96	1.08	261	212
331.0	Structures & Improvements	1,228,591	LIFESPAN		72.23	(1.07)	(13,146)	461,335	780,402	26.34	29,628	2.41	1.36	16,709	12,919
332.0	Reservoirs, Dams & Waterways	7,734,971	LIFESPAN		56.19	(1.55)	(119,892)	2,301,294	5,553,569	26.45	209,965	2.71	1.64	126,854	83,111
333.0	Waterwheels, Turbines & Generators	3,331,559	LIFESPAN		32.11	(2.84)	(94,616)	291,244	3,134,931	26.25	119,426	3.58	1.20	39,979	79,447
334.0	Accessory Electric Equipment	264,766	LIFESPAN		51.20	(3.48)	(9,214)	59,390	214,590	25.08	8,556	3.23	1.72	4,554	4,002
335.0	Misc. Power Plant Equipment	2,910	LIFESPAN		56.09	-	-	1,027	1,883	24.74	76	2.62	1.95	57	19
336.0	Roads, Railroads & Bridges	182,783	LIFESPAN		32.72	(1.42)	(2,596)	19,740	165,639	26.43	6,267	3.43	1.07	1,956	4,311
	TOTAL LIFTON	12,789,566			51.16	(1.87)	(239,464)	3,155,004	9,874,026	26.36	374,770	2.93	1.49	190,575	184,196
<b>MERWIN</b>															
330.2	Land Rights	300,510	LIFESPAN		111.67	-	-	209,891	90,619	40.00	2,265	0.75	1.15	3,456	(1,190)
330.5	Fish/Wildlife	212,280	LIFESPAN		113.50	-	-	149,612	62,668	40.00	1,567	0.74	1.14	2,420	(853)
331.0	Structures & Improvements	28,099,855	LIFESPAN		55.01	(1.63)	(458,028)	8,838,782	19,719,101	38.69	509,669	1.81	1.93	542,327	(32,658)
332.0	Reservoirs, Dams & Waterways	9,689,959	LIFESPAN		87.11	(2.36)	(228,683)	5,786,514	4,132,128	38.63	106,967	1.10	1.53	148,256	(41,290)
333.0	Waterwheels, Turbines & Generators	7,405,354	LIFESPAN		74.02	(4.32)	(319,911)	3,823,991	3,901,274	38.09	102,423	1.38	1.62	119,967	(17,544)
334.0	Accessory Electric Equipment	6,386,531	LIFESPAN		46.57	(5.20)	(332,100)	1,429,286	5,289,345	36.22	146,034	2.29	2.66	169,882	(23,848)
335.0	Misc. Power Plant Equipment	164,499	LIFESPAN		68.33	-	-	80,655	83,844	35.39	2,369	1.44	2.67	4,392	(2,023)
336.0	Roads, Railroads & Bridges	1,793,049	LIFESPAN		57.70	(2.18)	(39,088)	628,105	1,204,032	38.67	31,136	1.74	1.65	29,585	1,551
	TOTAL MERWIN	54,052,037			63.05	(2.55)	(1,377,810)	20,946,836	34,483,011	38.31	902,430	1.67	1.89	1,020,285	(117,856)
<b>NORTH UMPQUA</b>															
331.0	Structures & Improvements	14,207,092	LIFESPAN		55.74	(1.29)	(183,271)	5,039,217	9,351,146	31.11	300,583	2.12	1.83	259,990	40,594
332.0	Reservoirs, Dams & Waterways	64,245,025	LIFESPAN		66.10	(2.14)	(1,374,844)	27,251,893	38,367,976	31.08	1,234,491	1.92	1.62	1,040,769	193,721
333.0	Waterwheels, Turbines & Generators	12,822,338	LIFESPAN		61.27	(3.41)	(437,242)	5,028,239	8,231,341	30.81	267,165	2.08	1.43	183,359	83,805
334.0	Accessory Electric Equipment	5,754,112	LIFESPAN		46.99	(4.15)	(238,796)	1,634,672	4,358,236	29.31	148,694	2.58	2.03	116,808	31,886
335.0	Misc. Power Plant Equipment	712,829	LIFESPAN		42.37	-	-	169,627	543,202	29.31	18,533	2.60	2.31	16,466	2,067
336.0	Roads, Railroads & Bridges	5,390,836	LIFESPAN		59.66	(1.72)	(92,722)	2,068,282	3,415,276	31.10	109,816	2.04	1.67	90,027	19,789
	TOTAL NORTH UMPQUA	103,132,232			62.51	(2.26)	(2,326,875)	41,191,930	64,267,177	30.94	2,079,282	2.02	1.66	1,707,420	371,862
<b>OLMSTED</b>															
331.0	Structures & Improvements	176,221	LIFESPAN		77.40	(0.31)	(546)	128,318	48,449	9.72	4,984	2.83	2.10	3,701	1,284
334.0	Accessory Electric Equipment	22,177	LIFESPAN		17.31	(1.05)	(233)	7,960	14,450	9.59	1,507	6.79	5.76	1,277	229
335.0	Misc. Power Plant Equipment	3,274	LIFESPAN		38.06	-	-	2,010	1,264	9.35	135	4.13	3.37	110	25
336.0	Roads, Railroads & Bridges	3,547	LIFESPAN		23.35	(0.42)	(15)	1,680	1,882	9.85	191	5.39	4.84	172	19
	TOTAL OLMSTED	205,219			69.34	(0.39)	(794)	139,968	66,045	9.70	6,818	3.32	2.56	5,280	1,557
<b>PARIS</b>															
331.0	Structures & Improvements	37,716	LIFESPAN		38.67	(0.05)	(19)	28,566	9,169	3.98	2,304	6.11	3.06	1,154	1,150
332.0	Reservoirs, Dams & Waterways	96,285	LIFESPAN		62.19	(0.07)	(67)	76,527	19,825	3.97	4,994	5.19	2.36	2,272	2,721
333.0	Waterwheels, Turbines & Generators	69,439	LIFESPAN		38.97	(0.12)	(83)	52,770	16,752	3.97	4,220	6.08	3.03	2,104	2,116
334.0	Accessory Electric Equipment	104,526	LIFESPAN		28.85	(0.15)	(157)	76,010	28,673	3.93	7,296	6.98	3.58	3,742	3,554
335.0	Misc. Power Plant Equipment	3,440	LIFESPAN		20.87	-	-	2,322	1,118	3.94	284	8.25	4.17	143	140
	TOTAL PARIS	311,406			42.52	(0.10)	(326)	236,195	75,537	3.96	19,097	6.13	3.02	9,416	9,681
<b>PIONEER</b>															
330.2	Land Rights	9,247	LIFESPAN		133.42	-	-	7,180	2,067	24.00	86	0.93	1.13	104	(18)
330.3	Water Rights	110,806	LIFESPAN		133.50	-	-	86,051	24,755	24.00	1,031	0.93	1.13	1,252	(221)
331.0	Structures & Improvements	364,589	LIFESPAN		57.22	(0.94)	(3,427)	202,660	165,356	23.35	7,082	1.94	2.02	7,365	(283)
332.0	Reservoirs, Dams & Waterways	7,836,313	LIFESPAN		44.48	(1.35)	(105,790)	3,464,107	4,477,996	23.62	189,585	2.42	2.63	206,095	(16,510)
333.0	Waterwheels, Turbines & Generators	955,146	LIFESPAN		37.88	(2.49)	(23,783)	345,821	633,108	23.30	27,172	2.84	2.88	27,508	(336)
334.0	Accessory Electric Equipment	474,736	LIFESPAN		42.20	(3.06)	(14,527)	208,102	281,161	22.21	12,659	2.67	2.57	12,201	458
335.0	Misc. Power Plant Equipment	9,602	LIFESPAN		43.50	-	-	4,249	5,353	22.15	242	2.52	2.23	214	28
336.0	Roads, Railroads & Bridges	11,922	LIFESPAN		51.88	(1.25)	(149)	6,158	5,913	23.38	253	2.12	1.87	223	30
	TOTAL PIONEER	9,772,361			45.30	(1.51)	(147,676)	4,324,328	5,595,709	23.51	238,110	2.44	2.61	254,962	(16,852)

PACIFICORP  
 REMAINING LIFE DEPRECIATION RATES  
 WITH COAL-FIRED STEAM PLANT RATES RECALCULATED

SCHEDULE 1

[1] Account Number	[2] Description	[3] 12/31/2006 Balance \$	[4] IOWA CURVE	[4A] Current Depreciable Life End Date*	[5] Average Life Yrs	[6] Percent %	[7] NET SALVAGE Amount \$	[8] 12/31/2006 Book Reserve \$	[9] Net Plant \$	[10] Rem. Life Yrs	[11] Annual Amount \$	[12] Deprec. Rate %	[13] Existing Rate %	[14] Annual Amount \$	[15] Increase or (Decrease) \$
<b>PROSPECT # 1, 2 AND 4</b>															
330.2	Land Rights	3,712	LIFESPAN		65.95	-	-	1,300	2,412	31.00	78	2.10	1.66	62	16
330.4	Flood Rights	3,167	LIFESPAN		100.50	-	-	1,451	1,716	31.00	55	1.75	1.12	35	20
331.0	Structures & Improvements	2,821,096	LIFESPAN		52.67	(1.24)	(34,982)	757,314	2,098,764	30.28	69,312	2.46	1.92	54,165	15,147
332.0	Reservoirs, Dams & Waterways	23,734,199	LIFESPAN		39.61	(1.80)	(427,216)	3,439,012	20,722,403	30.34	683,006	2.88	1.56	370,254	312,753
333.0	Waterwheels, Turbines & Generators	1,740,728	LIFESPAN		60.23	(3.30)	(57,444)	523,643	1,274,529	29.93	42,584	2.45	1.79	31,159	11,425
334.0	Accessory Electric Equipment	1,553,232	LIFESPAN		44.41	(4.02)	(62,440)	313,218	1,302,454	28.55	45,620	2.94	2.40	37,278	8,343
335.0	Misc. Power Plant Equipment	21,679	LIFESPAN		32.00	-	-	2,021	19,658	26.87	732	3.37	3.29	713	18
336.0	Roads, Railroads & Bridges	195,446	LIFESPAN		59.83	(1.66)	(3,244)	60,590	138,100	30.19	4,574	2.34	1.82	3,557	1,017
	<b>TOTAL PROSPECT # 1, 2 AND 4</b>	<b>30,073,259</b>			<b>42.41</b>	<b>(1.95)</b>	<b>(585,326)</b>	<b>5,098,549</b>	<b>25,560,036</b>	<b>30.21</b>	<b>845,961</b>	<b>2.81</b>	<b>1.65</b>	<b>497,223</b>	<b>348,738</b>
<b>PROSPECT #3</b>															
331.0	Structures & Improvements	294,174	LIFESPAN		41.43	(0.40)	(1,177)	166,484	128,867	11.88	10,847	3.69	3.72	10,943	(96)
332.0	Reservoirs, Dams & Waterways	4,073,015	LIFESPAN		33.71	(0.58)	(23,623)	2,090,376	2,006,262	11.82	169,735	4.17	3.65	148,665	21,070
333.0	Waterwheels, Turbines & Generators	1,922,715	LIFESPAN		25.44	(1.08)	(20,765)	812,767	1,130,713	11.76	96,149	5.00	4.71	90,560	5,589
334.0	Accessory Electric Equipment	466,435	LIFESPAN		26.21	(1.35)	(6,297)	204,991	267,741	11.40	23,486	5.04	4.61	21,503	1,983
335.0	Misc. Power Plant Equipment	73,267	LIFESPAN		28.72	-	-	34,204	39,063	11.37	3,436	4.69	4.48	3,282	153
336.0	Roads, Railroads & Bridges	51,115	LIFESPAN		61.95	(0.54)	(276)	32,991	18,400	11.73	1,569	3.07	3.15	1,610	(41)
	<b>TOTAL PROSPECT #3</b>	<b>6,880,721</b>			<b>31.38</b>	<b>(0.76)</b>	<b>(52,138)</b>	<b>3,341,813</b>	<b>3,591,046</b>	<b>11.77</b>	<b>305,221</b>	<b>4.44</b>	<b>4.02</b>	<b>276,563</b>	<b>28,658</b>
<b>SANTA CLARA</b>															
331.0	Structures & Improvements	141,402	LIFESPAN		43.37	(0.49)	(693)	79,348	62,747	13.71	4,577	3.24	3.34	4,723	(146)
332.0	Reservoirs, Dams & Waterways	971,149	LIFESPAN		45.36	(0.71)	(6,895)	556,908	421,136	13.75	30,628	3.15	3.24	31,465	(837)
333.0	Waterwheels, Turbines & Generators	426,169	LIFESPAN		34.44	(1.32)	(5,625)	210,680	221,114	13.66	16,187	3.80	3.78	16,109	78
334.0	Accessory Electric Equipment	625,750	LIFESPAN		27.36	(1.64)	(10,262)	259,289	376,723	13.27	28,389	4.54	4.34	27,158	1,232
335.0	Misc. Power Plant Equipment	7,952	LIFESPAN		39.02	-	-	4,248	3,704	13.12	282	3.55	3.53	281	2
336.0	Roads, Railroads & Bridges	2,720	LIFESPAN		91.96	(0.66)	(18)	1,919	819	13.61	60	2.21	2.21	60	0
	<b>TOTAL SANTA CLARA</b>	<b>2,175,142</b>			<b>37.95</b>	<b>(1.08)</b>	<b>(23,494)</b>	<b>1,112,392</b>	<b>1,086,244</b>	<b>13.59</b>	<b>80,123</b>	<b>3.68</b>	<b>3.67</b>	<b>79,796</b>	<b>328</b>
<b>SNAKE CREEK</b>															
331.0	Structures & Improvements	59,731	LIFESPAN		44.94	(0.49)	(293)	37,292	22,732	13.68	1,662	2.78	2.90	1,732	(71)
332.0	Reservoirs, Dams & Waterways	423,401	LIFESPAN		45.05	(0.71)	(3,006)	264,860	161,547	13.72	11,775	2.78	3.12	13,210	(1,436)
333.0	Waterwheels, Turbines & Generators	263,034	LIFESPAN		36.67	(1.32)	(3,472)	148,241	118,265	13.63	8,677	3.30	3.44	9,048	(372)
334.0	Accessory Electric Equipment	155,893	LIFESPAN		37.05	(1.64)	(2,557)	88,791	69,659	13.48	5,168	3.31	3.38	5,269	(102)
335.0	Misc. Power Plant Equipment	2,086	LIFESPAN		33.62	-	-	1,113	973	13.12	74	3.56	3.68	77	(3)
	<b>TOTAL SNAKE CREEK</b>	<b>904,145</b>			<b>41.20</b>	<b>(1.03)</b>	<b>(9,328)</b>	<b>540,297</b>	<b>373,176</b>	<b>13.65</b>	<b>27,355</b>	<b>3.03</b>	<b>3.24</b>	<b>29,337</b>	<b>(1,982)</b>
<b>STAIRS</b>															
331.0	Structures & Improvements	168,165	LIFESPAN		50.83	(0.72)	(1,211)	95,061	74,315	18.55	4,006	2.38	2.50	4,204	(198)
332.0	Reservoirs, Dams & Waterways	335,349	LIFESPAN		60.30	(1.04)	(3,488)	207,480	131,357	18.57	7,074	2.11	2.40	8,048	(975)
333.0	Waterwheels, Turbines & Generators	513,215	LIFESPAN		37.64	(1.91)	(9,802)	231,566	291,451	18.49	15,763	3.07	3.12	16,012	(250)
334.0	Accessory Electric Equipment	160,503	LIFESPAN		39.40	(2.36)	(3,788)	77,059	87,232	17.73	4,920	3.07	2.99	4,799	121
	<b>TOTAL STAIRS</b>	<b>1,177,232</b>			<b>46.22</b>	<b>(1.55)</b>	<b>(18,289)</b>	<b>611,166</b>	<b>584,355</b>	<b>18.42</b>	<b>31,762</b>	<b>2.70</b>	<b>2.81</b>	<b>33,064</b>	<b>(1,301)</b>
<b>SWIFT</b>															
330.2	Land Rights	6,277,413	LIFESPAN		88.23	-	-	3,585,699	2,691,714	40.00	67,293	1.07	1.46	91,650	(24,357)
330.5	Fish/Wildlife	97,228	LIFESPAN		86.50	-	-	54,610	42,618	40.00	1,065	1.10	1.49	1,449	(383)
331.0	Structures & Improvements	6,284,936	LIFESPAN		68.37	(1.63)	(102,444)	2,811,753	3,575,627	38.59	92,657	1.47	1.65	103,701	(11,045)
332.0	Reservoirs, Dams & Waterways	37,633,791	LIFESPAN		85.84	(2.36)	(888,157)	21,423,252	17,098,696	38.67	442,170	1.17	1.65	620,958	(178,788)
333.0	Waterwheels, Turbines & Generators	11,242,321	LIFESPAN		71.26	(4.32)	(485,668)	5,382,040	6,345,949	38.13	166,429	1.48	1.74	195,616	(29,187)
334.0	Accessory Electric Equipment	3,819,175	LIFESPAN		47.41	(5.20)	(198,597)	894,173	3,123,599	36.02	86,718	2.27	1.89	72,182	14,536
335.0	Misc. Power Plant Equipment	560,313	LIFESPAN		78.26	-	-	303,426	256,887	35.20	7,298	1.30	1.68	9,413	(2,115)
336.0	Roads, Railroads & Bridges	395,145	LIFESPAN		57.95	(2.18)	(8,614)	134,718	269,041	38.68	6,956	1.76	2.20	8,693	(1,738)
	<b>TOTAL SWIFT</b>	<b>66,310,322</b>			<b>79.50</b>	<b>(2.54)</b>	<b>(1,683,481)</b>	<b>34,589,671</b>	<b>33,404,132</b>	<b>38.52</b>	<b>870,586</b>	<b>1.31</b>	<b>1.66</b>	<b>1,103,663</b>	<b>(233,077)</b>
<b>UPPER BEAVER</b>															
330.3	Water Rights	1,047	LIFESPAN		123.50	-	-	879	168	24.00	7	0.67	1.40	15	(8)
331.0	Structures & Improvements	157,756	LIFESPAN		75.39	(0.94)	(1,483)	113,017	46,222	23.15	1,997	1.27	1.40	2,209	(212)
332.0	Reservoirs, Dams & Waterways	1,820,100	LIFESPAN		46.28	(1.35)	(24,571)	925,924	918,747	23.47	39,146	2.15	2.37	43,136	(3,991)



PACIFICORP  
 REMAINING LIFE DEPRECIATION RATES  
 WITH COAL-FIRED STEAM PLANT RATES RECALCULATED

SCHEDULE 1

[1] Account Number	[2] Description	[3] 12/31/2006 Balance \$	[4] IOWA CURVE	[4A] Current Depreciable Life End Date*	[5] Average Life Yrs	[6] Percent %	[7] NET SALVAGE Amount \$	[8] 12/31/2006 Book Reserve \$	[9] Net Plant \$	[10] Rem. Life Yrs	[11] Annual Amount \$	[12] Deprec. Rate %	[13] Existing Rate %	[14] Annual Amount \$	[15] Increase or (Decrease) \$
333.0	Waterwheels, Turbines & Generators	118,090	LIFESPAN		69.03	(2.49)	(2,940)	81,930	39,100	22.96	1,703	1.44	1.52	1,795	(92)
334.0	Accessory Electric Equipment	401,471	LIFESPAN		36.76	(3.06)	(12,285)	159,134	254,622	22.27	11,433	2.85	2.81	11,281	152
335.0	Misc. Power Plant Equipment	10,110	LIFESPAN		43.01	-	4,872	5,238	5,238	22.08	237	2.35	2.43	246	(8)
336.0	Roads, Railroads & Bridges	9,808	LIFESPAN		41.47	(1.25)	(123)	4,386	5,545	23.43	237	2.41	1.26	124	113
	TOTAL UPPER BEAVER	2,518,382			47.65	(1.64)	(41,402)	1,290,142	1,269,642	23.23	54,759	2.17	2.34	58,805	(4,046)
<b>VIVA NAUGHTON</b>															
331.0	Structures & Improvements	388,940	LIFESPAN		52.89	(1.37)	(5,328)	140,151	254,117	33.01	7,698	1.98	2.01	7,818	(119)
332.0	Reservoirs, Dams & Waterways	103,507	LIFESPAN		52.72	(2.29)	(2,370)	37,099	68,778	33.01	2,084	2.01	2.11	2,184	(100)
333.0	Waterwheels, Turbines & Generators	497,438	LIFESPAN		51.78	(3.64)	(18,107)	174,602	340,943	32.71	10,423	2.10	1.98	9,849	574
334.0	Accessory Electric Equipment	159,117	LIFESPAN		51.26	(4.42)	(7,033)	58,287	107,863	30.87	3,494	2.20	2.05	3,262	232
335.0	Misc. Power Plant Equipment	20,594	LIFESPAN		51.29	-	-	7,565	13,029	30.79	423	2.05	2.07	426	(3)
	TOTAL VIVA NAUGHTON	1,169,596			52.15	(2.81)	(32,839)	417,704	784,731	32.55	24,122	2.06	2.01	23,539	583
<b>WALLOWA FALLS</b>															
331.0	Structures & Improvements	111,286	LIFESPAN		28.66	(0.31)	(345)	68,715	42,916	9.80	4,379	3.94	4.11	4,574	(195)
332.0	Reservoirs, Dams & Waterways	895,584	LIFESPAN		28.07	(0.45)	(4,030)	547,035	352,579	9.83	35,868	4.00	5.43	48,630	(12,763)
333.0	Waterwheels, Turbines & Generators	58,400	LIFESPAN		51.43	(0.84)	(491)	45,089	13,802	9.58	1,441	2.47	3.48	2,032	(592)
334.0	Accessory Electric Equipment	1,412,947	LIFESPAN		19.65	(1.05)	(14,836)	671,332	756,451	9.52	79,459	5.62	5.16	72,908	6,551
336.0	Roads, Railroads & Bridges	310,959	LIFESPAN		21.42	(0.42)	(1,306)	156,916	155,349	9.84	15,788	5.08	5.60	17,414	(1,626)
	TOTAL WALLOWA FALLS	2,789,176			23.58	(0.75)	(21,008)	1,489,087	1,321,097	9.67	136,934	4.91	5.22	145,558	(8,624)
<b>WEBER</b>															
331.0	Structures & Improvements	367,370	LIFESPAN		44.46	(0.49)	(1,800)	203,451	165,719	13.72	12,079	3.29	2.84	10,433	1,645
332.0	Reservoirs, Dams & Waterways	1,297,530	LIFESPAN		55.59	(0.71)	(9,212)	786,607	520,135	13.73	37,883	2.92	2.70	35,033	2,850
333.0	Waterwheels, Turbines & Generators	874,138	LIFESPAN		36.15	(1.32)	(11,539)	435,571	450,106	13.66	32,951	3.77	3.60	31,469	1,482
334.0	Accessory Electric Equipment	114,723	LIFESPAN		42.13	(1.64)	(1,881)	62,821	53,783	13.12	4,099	3.57	3.32	3,809	291
335.0	Misc. Power Plant Equipment	21,696	LIFESPAN		35.38	-	-	10,663	11,033	13.17	838	3.86	3.69	801	37
336.0	Roads, Railroads & Bridges	39,857	LIFESPAN		26.01	(0.66)	(263)	14,879	25,241	13.78	1,832	4.60	4.41	1,758	74
	TOTAL WEBER	2,715,314			46.66	(0.91)	(24,696)	1,513,992	1,226,018	13.68	89,681	3.30	3.07	83,303	6,379
<b>YALE</b>															
330.2	Land Rights	761,580	LIFESPAN		92.19	-	-	445,383	316,197	40.00	7,905	1.04	1.42	10,814	(2,910)
331.0	Structures & Improvements	6,468,171	LIFESPAN		66.49	(1.63)	(105,431)	2,746,338	3,827,264	38.61	99,126	1.53	1.71	110,606	(11,479)
332.0	Reservoirs, Dams & Waterways	26,160,156	LIFESPAN		87.60	(2.36)	(617,380)	15,389,387	11,388,149	38.64	294,724	1.13	1.58	413,330	(118,606)
333.0	Waterwheels, Turbines & Generators	10,498,920	LIFESPAN		66.07	(4.32)	(453,553)	4,477,146	6,475,327	38.19	169,556	1.61	1.96	205,779	(36,223)
334.0	Accessory Electric Equipment	3,676,080	LIFESPAN		50.53	(5.20)	(191,156)	1,018,678	2,848,558	35.96	79,215	2.15	2.27	83,447	(4,232)
335.0	Misc. Power Plant Equipment	548,875	LIFESPAN		83.18	-	-	309,403	239,472	35.11	6,821	1.24	1.55	8,508	(1,687)
336.0	Roads, Railroads & Bridges	1,383,555	LIFESPAN		51.12	(2.18)	(30,161)	331,554	1,082,162	38.73	27,941	2.02	2.37	32,790	(4,849)
	TOTAL YALE	49,497,337			76.52	(2.82)	(1,397,682)	24,717,889	26,177,130	38.33	685,288	1.38	1.75	865,274	(179,987)
	Hydro Decommissioning Reserve						(29,925,500)	10,515,490	19,410,010	5.43	3,574,779			0	3,574,779
	TOTAL HYDRAULIC PRODUCTION	507,940,786			62.25	(8.18)	(41,564,014)	225,954,434	323,550,366	32.16	14,347,241	2.82	2.42	12,314,551	2,032,691
<b>OTHER PRODUCTION PLANT</b>															
<b>HERMISTON</b>															
341.00	Structures & Improvements	12,474,621	LIFESPAN		39.66	(2.93)	(365,506)	2,801,552	10,038,575	29.95	335,567	2.69	3.00	374,239	(38,671)
342.00	Fuel Holders, Producers & Access.	25,322	LIFESPAN		39.63	(2.76)	(699)	5,976	20,045	29.13	689	2.72	3.17	803	(114)
343.00	Prime Movers	101,602,451	LIFESPAN		38.29	(3.20)	(3,251,278)	21,714,389	83,139,340	29.10	2,895,670	2.85	2.94	2,987,112	(91,442)
344.00	Generators	39,840,392	LIFESPAN		39.68	(2.90)	(1,155,371)	8,973,915	32,021,848	29.82	1,075,691	2.70	2.94	1,171,308	(95,617)
345.00	Accessory Electric Equipment	9,069,631	LIFESPAN		40.40	(2.89)	(262,112)	2,139,951	7,191,792	29.91	240,345	2.65	2.94	266,647	(26,302)
346.00	Misc. Power Plant Equipment	497,343	LIFESPAN		40.46	(2.90)	(14,423)	117,434	394,332	29.96	13,180	2.65	2.94	14,622	(1,442)
	TOTAL HERMISTON	163,509,760			38.86	(3.09)	(5,049,390)	35,753,217	132,805,933	29.39	4,561,141	2.79	2.94	4,814,730	(253,589)
<b>LITTLE MOUNTAIN</b>															
341.00	Structures & Improvements	217,599	LIFESPAN		32.74	(2.41)	(5,244)	165,868	56,975	3.00	18,992	8.73	3.02	6,571	12,420
342.00	Fuel Holders, Producers & Access.	121,339	LIFESPAN		39.39	(2.41)	(2,924)	94,307	29,956	3.00	9,985	8.23	2.60	3,155	6,831
343.00	Prime Movers	2,270,377	LIFESPAN		17.57	(2.41)	(54,716)	1,559,640	765,453	3.00	255,151	11.24	3.37	76,512	178,639

PACIFICORP  
 REMAINING LIFE DEPRECIATION RATES  
 WITH COAL-FIRED STEAM PLANT RATES RECALCULATED

SCHEDULE 1

[1] Account Number	[2] Description	[3] 12/31/2006 Balance \$	[4] IOWA CURVE	[4A] Current Depreciable Life End Date*	[5] Average Life Yrs	[6] Percent %	[7] NET SALVAGE Amount \$	[8] 12/31/2006 Book Reserve \$	[9] Net Plant \$	[10] Rem. Life Yrs	[11] Annual Amount \$	[12] Deprec. Rate %	[13] Existing Rate %	[14] Annual Amount \$	[15] Increase or (Decrease) \$
344.00	Generators	2,389,789	LIFESPAN		8.42	(2.41)	(57,594)	1,237,141	1,210,242	3.00	403,414	16.88	3.75	89,617	313,797
345.00	Accessory Electric Equipment	215,728	LIFESPAN		32.10	(2.41)	(5,199)	164,080	56,847	3.00	18,949	8.78	3.26	7,033	11,916
346.00	Misc. Power Plant Equipment	11,813	LIFESPAN		39.50	(2.41)	(285)	9,184	2,914	3.00	971	8.22	2.78	328	643
	TOTAL LITTLE MOUNTAIN	5,226,645			15.17	(2.41)	(125,962)	3,230,220	2,122,387	3.00	707,462	13.54	3.51	183,216	524,246
<b>GADSBY PEAKER UNIT 4-6</b>															
341.00	Structures & Improvements	4,121,643	LIFESPAN		30.12	(1.40)	(57,703)	666,800	3,512,546	25.97	135,190	3.28	4.06	167,339	(32,149)
342.00	Fuel Holders, Producers & Access.	2,257,625	LIFESPAN		29.84	(1.33)	(30,026)	391,408	1,896,243	25.34	74,727	3.31	4.06	91,660	(16,932)
343.00	Prime Movers	50,628,073	LIFESPAN		29.70	(1.55)	(784,735)	8,554,143	42,858,665	25.34	1,690,978	3.34	4.06	2,055,500	(364,522)
344.00	Generators	15,873,643	LIFESPAN		30.37	(1.38)	(219,056)	2,752,855	13,339,844	25.87	515,893	3.25	4.06	644,470	(128,577)
345.00	Accessory Electric Equipment	5,009,382	LIFESPAN		30.09	(1.56)	(78,146)	821,310	4,266,218	25.88	168,315	3.36	4.06	203,381	(35,066)
	TOTAL GADSBY PEAKER UNIT 4-6	77,890,366			29.89	(1.50)	(1,169,667)	13,186,516	65,873,517	25.52	2,585,104	3.32	4.06	3,162,349	(577,245)
<b>CURRANT CREEK</b>															
341.00	Structures & Improvements	28,120,692	LIFESPAN		40.42	(3.29)	(925,171)	939,117	28,106,746	38.92	722,702	2.57	3.08	866,117	(143,416)
342.00	Fuel Holders, Producers & Access.	27,004,653	LIFESPAN		39.02	(3.05)	(823,642)	901,846	26,926,449	37.52	718,324	2.66	3.08	831,743	(113,420)
343.00	Prime Movers	189,446,539	LIFESPAN		39.00	(3.40)	(6,441,182)	6,326,744	189,560,977	37.50	5,058,223	2.67	3.08	5,834,953	(776,731)
344.00	Generators	63,543,466	LIFESPAN		40.21	(3.23)	(2,052,454)	2,122,093	63,473,827	38.71	1,639,421	2.58	3.08	1,957,139	(317,717)
345.00	Accessory Electric Equipment	17,594,823	LIFESPAN		40.35	(3.26)	(573,591)	587,596	17,580,818	38.85	452,187	2.57	3.08	541,921	(89,734)
346.00	Misc. Power Plant Equipment	3,131,649	LIFESPAN		40.42	(3.27)	(102,405)	104,584	3,129,470	38.92	80,483	2.57	3.08	96,455	(15,971)
	TOTAL CURRANT CREEK	328,841,822			39.44	(3.32)	(10,918,445)	10,981,980	328,778,287	37.94	8,671,340	2.64	3.08	10,128,328	(1,456,988)
<b>FOOTE CREEK</b>															
343.00	Prime Movers	30,513,722	LIFESPAN		26.09	(0.95)	(289,880)	9,756,910	21,046,692	17.59	1,196,515	3.92	4.34	1,324,296	(127,781)
344.00	Generators	3,542,319	LIFESPAN		26.42	(0.82)	(29,047)	1,131,446	2,439,920	17.92	136,156	3.84	4.34	153,737	(17,580)
345.00	Accessory Electric Equipment	2,210,801	LIFESPAN		26.46	(0.82)	(18,129)	706,148	1,522,782	17.96	84,787	3.84	4.34	95,949	(11,161)
	TOTAL FOOTE CREEK	36,266,842			26.14	(0.93)	(337,056)	11,594,504	25,009,394	17.64	1,417,458	3.91	4.34	1,573,981	(156,523)
<b>SOLAR GENERATING</b>															
344.00	Generators - Utah	36,389	SQ		15.00	-	-	26,743	9,646	3.00	3,215	8.84	12.03	4,378	(1,162)
344.00	Generators - Oregon	56,322	SQ		15.00	-	-	43,407	12,915	4.00	3,229	5.73	7.90	4,449	(1,221)
344.00	Generators - Wyoming	55,087	SQ		15.00	-	-	40,239	14,848	3.00	4,949	8.98	11.92	6,566	(1,617)
	Total Solar Generating	147,798			15.00	-	-	110,389	37,409	3.38	11,393	7.71	10.42	15,393	(4,000)
<b>LEANING JUNIPER</b>															
341.00	Structures & Improvements	4,531,700	LIFESPAN		25.47	(0.52)	(23,565)	68,888	4,486,377	24.97	179,671	3.96	4.02	182,174	(2,504)
343.00	Prime Movers	170,860,951	LIFESPAN		24.82	(0.71)	(1,213,113)	2,597,309	169,476,755	24.32	6,968,617	4.08	4.02	6,868,610	100,006
346.00	Misc. Power Plant Equipment	80,000	LIFESPAN		25.47	(0.52)	(416)	1,216	79,200	24.97	3,172	3.96	4.02	3,216	(44)
	TOTAL LEANING JUNIPER	175,472,651			24.84	(0.71)	(1,237,094)	2,667,413	174,042,332	24.34	7,151,459	4.08	4.02	7,054,001	97,458
	TOTAL DEPRECIABLE OTHER PRODUCTION	787,355,884			34.34	(2.39)	(18,837,614)	77,524,239	728,669,259	30.73	25,105,358	3.19	3.42	26,931,998	(1,826,640)
340.30	Water Rights - Lakeside	14,529,040													
340.30	Water Rights - Currant Creek	2,890,419						351							
	TOTAL OTHER PRODUCTION	804,775,343			33.60	(2.34)	(18,837,614)	77,524,590	728,669,259	30.07	25,105,358	3.12	3.35	26,931,998	(1,826,640)
	TOTAL DEPRECIABLE PRODUCTION PLANT	5,982,632,583			41.22	(6.09)	(364,523,773)	2,665,465,624	3,681,690,732	22.40	173,679,995	2.90	3.11	186,241,528	(12,561,533)
344.00	Generators - Lakeside	328,000,000			40.00	(3.34)						2.58			
	MARENGO WIND	258,000,000			24.87	(1.00)						4.06			
	WASHINGTON WIND	224,000,000			24.87	(1.00)						4.06			
<b>TRANSMISSION PLANT</b>															
350.20	Rights-of-Way	61,181,203	R5		70.00	-	-	23,693,888	37,487,315	45.23	828,815	1.35	1.40	856,537	(27,722)
352.00	Structures & Improvements	55,260,234	S1		75.00	(1.00)	(552,602)	13,435,630	42,377,206	58.51	724,273	1.31	1.67	922,846	(198,573)
353.00	Station Equipment	907,682,638	R1.5		58.00	(4.00)	(36,307,306)	224,973,640	719,016,304	45.37	15,847,836	1.75	1.79	16,247,519	(399,684)
353.70	Supervisory Equipment	55,509,184	R2		25.00	-	-	22,473,386	33,035,798	15.75	2,097,511	3.78	5.15	2,858,723	(761,212)
354.00	Towers & Fixtures	380,678,705	R5		65.00	(7.00)	(26,647,509)	156,976,270	250,349,944	42.12	5,943,731	1.56	2.13	8,108,456	(2,164,726)
355.00	Poles & Fixtures	508,938,637	R2.5		52.00	(42.00)	(213,754,228)	225,872,375	496,820,490	37.15	13,373,364	2.63	2.56	13,028,829	344,535
356.00	OH Conductors & Devices	630,352,557	R4		60.00	(42.00)	(264,748,074)	334,502,495	560,598,136	39.52	14,185,176	2.25	2.13	13,426,509	758,666

PACIFICORP  
 REMAINING LIFE DEPRECIATION RATES  
 WITH COAL-FIRED STEAM PLANT RATES RECALCULATED

SCHEDULE 1

[1] Account Number	[2] Description	[3] 12/31/2006 Balance \$	[4] IOWA CURVE	[4A] Current Depreciable Life End Date*	[5] Average Life Yrs	[6] Percent %	[7] NET SALVAGE Amount \$	[8] 12/31/2006 Book Reserve \$	[9] Net Plant \$	[10] Rem. Life Yrs	[11] Annual Amount \$	[12] Deprec. Rate %	[13] Existing Rate %	[14] Annual Amount \$	[15] Increase or (Decrease) \$
356.20	Clearing	30,355,853	S6		65.00	-	-	16,075,094	14,280,759	33.55	425,656	1.40	1.40	424,982	674
357.00	UG Conduit	3,277,188	R2		60.00	-	-	426,570	2,850,618	52.87	53,917	1.65	3.15	103,231	(49,314)
358.00	UG Conductors & Devices	7,274,658	R2		60.00	-	-	970,962	6,303,696	52.68	119,660	1.64	2.38	173,137	(53,477)
359.00	Roads & Trails	11,494,522	R5		70.00	-	-	2,841,982	8,652,540	54.19	159,670	1.39	1.42	163,222	(3,552)
	Total Transmission Plant	<u>2,652,005,379</u>			58.41	(20.44)	(542,009,719)	1,022,242,292	2,171,772,806	41.52	53,759,610	2.03	2.12	56,313,992	(2,554,383)
<b>DISTRIBUTION PLANT</b>															
<u>OREGON - DISTRIBUTION</u>															
360.20	Rights-of-Way	3,556,253	R4		53.00	-	-	2,192,039	1,364,214	22.94	59,469	1.67	1.70	60,456	(988)
361.00	Structures & Improvements	12,345,312	R1.5		65.00	(5.00)	(617,266)	2,574,924	10,387,654	53.12	195,551	1.58	1.83	225,919	(30,369)
362.00	Station Equipment	160,587,683	R1		52.00	(10.00)	(16,058,768)	45,701,568	130,944,883	39.62	3,305,020	2.06	2.25	3,613,223	(308,203)
362.70	Supervisory Equipment	2,779,659	R2.5		23.00	-	-	1,470,924	1,308,735	11.80	110,910	3.99	4.05	112,576	(1,666)
364.00	Poles, Towers & Fixtures	282,793,465	R2		49.00	(100.00)	(282,793,465)	165,126,404	400,460,526	35.84	11,173,564	3.95	4.33	12,244,957	(1,071,393)
365.00	OH Conductors & Devices	210,301,551	R1.5		58.00	(80.00)	(168,241,241)	104,107,677	274,435,115	43.32	6,335,067	3.01	3.07	6,456,258	(121,190)
366.00	UG Conduit	75,474,348	R2.5		60.00	(60.00)	(45,284,609)	26,678,836	94,080,121	47.80	1,968,203	2.61	2.78	2,098,187	(129,984)
367.00	UG Conductors & Devices	133,175,353	R2.5		58.00	(45.00)	(59,928,909)	43,911,008	149,193,254	45.87	3,252,524	2.44	2.26	3,009,763	242,761
368.00	Line Transformers	340,095,762	R1.5		40.00	(20.00)	(68,019,152)	135,409,061	272,705,854	27.79	9,813,093	2.89	2.62	8,910,509	902,584
369.10	Overhead Services	60,741,141	R2		65.00	(25.00)	(15,185,285)	17,869,656	58,056,770	50.93	1,139,933	1.88	2.00	1,214,823	(74,890)
369.20	Underground Services	122,060,821	R4		55.00	(20.00)	(24,412,164)	30,062,334	116,410,651	44.61	2,609,519	2.14	1.78	2,172,683	436,837
370.00	Meters	58,792,161	R2.5		26.00	(2.00)	(1,175,843)	29,745,305	30,222,699	14.13	2,138,903	3.64	3.57	2,098,880	40,023
371.00	I.O.C.P.	2,433,995	S1		25.00	(40.00)	(973,598)	2,304,723	1,102,870	9.44	116,829	4.80	3.94	95,899	20,930
373.00	Street Lighting & Signal Systems	19,600,663	R1		40.00	(26.00)	(5,096,172)	6,867,518	17,829,317	29.77	598,902	3.06	2.76	540,978	57,924
	TOTAL OREGON - DISTRIBUTION	<u>1,484,738,167</u>			50.08	(46.32)	(687,786,473)	614,021,978	1,558,502,662	37.40	42,817,486	2.88	2.89	42,855,111	(37,625)
<u>WASHINGTON - DISTRIBUTION</u>															
360.20	Rights-of-Way	297,931	R4		50.00	-	-	171,241	126,690	22.12	5,727	1.92	1.85	5,512	216
361.00	Structures & Improvements	2,166,412	R1.5		60.00	(5.00)	(108,321)	481,714	1,793,019	46.56	38,510	1.78	1.86	40,295	(1,785)
362.00	Station Equipment	41,804,262	R1.5		53.00	(20.00)	(8,360,852)	12,770,364	37,394,750	39.90	937,212	2.24	2.44	1,020,024	(82,812)
362.70	Supervisory Equipment	755,561	R4		22.00	-	-	460,884	294,677	8.91	33,073	4.38	4.70	35,511	(2,439)
364.00	Poles, Towers & Fixtures	78,881,062	R1.5		50.00	(110.00)	(86,769,168)	36,539,469	129,110,761	38.99	3,311,381	4.20	5.20	4,101,815	(790,434)
365.00	OH Conductors & Devices	53,162,424	R1.5		60.00	(80.00)	(42,529,939)	23,423,083	72,269,280	45.45	1,590,083	2.99	2.44	1,297,163	292,920
366.00	UG Conduit	13,724,890	R4		40.00	(105.00)	(14,411,135)	8,624,656	19,511,369	28.11	694,108	5.06	1.73	237,441	456,667
367.00	UG Conductors & Devices	17,451,853	R4		45.00	(35.00)	(6,108,149)	6,440,533	17,119,469	32.77	522,413	2.99	2.38	415,354	107,059
368.00	Line Transformers	82,326,435	R2.5		42.00	(25.00)	(20,581,609)	35,001,701	67,906,343	27.74	2,447,958	2.97	2.15	1,770,018	677,939
369.10	Overhead Services	14,707,741	R2.5		50.00	(35.00)	(5,147,709)	6,484,440	13,371,010	33.79	395,709	2.69	2.14	314,746	80,963
369.20	Underground Services	25,030,814	R4		55.00	(40.00)	(10,012,326)	6,977,435	28,065,705	44.07	636,844	2.54	1.97	493,107	143,737
370.00	Meters	13,639,079	R2.5		26.00	(1.00)	(136,391)	7,487,165	6,288,305	12.25	513,331	3.76	3.53	481,459	31,872
371.00	I.O.C.P.	532,439	L0		30.00	(50.00)	(266,220)	349,745	448,914	17.22	26,069	4.90	3.64	19,381	6,689
373.00	Street Lighting & Signal Systems	3,570,237	R3		40.00	(35.00)	(1,249,583)	1,889,028	2,930,792	24.30	120,609	3.38	3.16	112,819	7,789
	TOTAL WASHINGTON - DISTRIBUTION	<u>348,051,140</u>			48.64	(56.22)	(195,681,400)	147,101,458	396,631,082	35.57	11,273,026	3.24	2.97	10,344,646	928,380
<u>WYOMING - DISTRIBUTION</u>															
360.20	Rights-of-Way	3,279,218	R4		50.00	-	-	1,624,869	1,654,349	27.00	61,272	1.87	1.82	59,682	1,590
361.00	Structures & Improvements	5,254,324	R2		55.00	(10.00)	(525,432)	1,671,341	4,108,415	40.24	102,098	1.94	2.27	119,273	(17,175)
362.00	Station Equipment	89,706,244	S1		50.00	(15.00)	(13,455,937)	33,479,090	69,683,091	34.94	1,994,364	2.22	2.22	1,991,479	2,886
362.70	Supervisory Equipment	2,756,251	R4		20.00	-	-	1,949,825	806,426	6.87	117,384	4.26	3.89	107,218	10,166
364.00	Poles, Towers & Fixtures	87,457,268	R1		50.00	(120.00)	(104,948,722)	43,825,586	148,580,404	39.43	3,768,207	4.31	4.30	3,760,663	7,545
365.00	OH Conductors & Devices	80,698,290	R1		55.00	(40.00)	(32,279,316)	29,505,172	83,472,434	41.67	2,003,178	2.48	2.54	2,049,737	(46,558)
366.00	UG Conduit	12,960,734	R3		42.00	(70.00)	(9,072,514)	6,697,820	15,335,428	30.15	508,638	3.92	2.50	329,203	179,435
367.00	UG Conductors & Devices	37,363,488	R5		40.00	(50.00)	(18,681,744)	20,952,678	35,092,554	26.12	1,343,513	3.60	2.54	934,087	409,426
368.00	Line Transformers	70,949,860	R1		38.00	(20.00)	(14,189,972)	25,890,532	59,249,300	27.27	2,172,692	3.06	2.41	1,709,892	462,800
369.10	Overhead Services	12,968,757	R2		60.00	(20.00)	(2,593,751)	3,800,983	11,761,525	46.40	253,481	1.95	2.15	278,828	(25,347)
369.20	Underground Services	20,907,358	S5		45.00	(40.00)	(8,362,943)	7,893,639	21,376,662	33.74	633,570	3.03	2.35	491,323	142,247
370.00	Meters	14,692,217	R2.5		26.00	(5.00)	(734,611)	8,054,282	7,372,546	13.40	550,190	3.74	3.25	477,497	72,693
371.00	I.O.C.P.	883,657	S-5		20.00	(60.00)	(530,194)	1,021,255	392,596	6.59	59,575	6.74	3.87	34,198	25,377
373.00	Street Lighting & Signal Systems	8,127,459	R0.5		50.00	(45.00)	(3,657,357)	2,864,923	8,919,893	38.72	230,369	2.83	2.72	221,067	9,302
	TOTAL WYOMING - DISTRIBUTION	<u>448,005,125</u>			47.02	(46.66)	(209,032,493)	189,231,995	467,805,623	34.35	13,798,530	3.08	2.80	12,564,145	1,234,386
<u>CALIFORNIA - DISTRIBUTION</u>															
360.20	Rights-of-Way	913,753	R4		55.00	-	-	489,829	423,924	20.10	21,091	2.31	1.55	14,163	6,928

PACIFICORP  
 REMAINING LIFE DEPRECIATION RATES  
 WITH COAL-FIRED STEAM PLANT RATES RECALCULATED

SCHEDULE 1

[1] Account Number	[2] Description	[3] 12/31/2006 Balance \$	[4] IOWA CURVE	[4A] Current Depreciable Life End Date*	[5]		[6]		[7] NET SALVAGE		[8]		[9]		[10]		[11]		[12]		[13]		[14]		[15]		
					Average Life Yrs	Percent %	Amount \$	Book Reserve \$	Net Plant \$	Rem. Life Yrs	Annual Amount \$	Deprec. Rate %	Existing Rate %	Annual Amount \$	Increase or (Decrease) \$												
361.00	Structures & Improvements	1,462,927	R4		55.00	(5.00)	(73,146)	409,919	1,126,154	37.62	29,935	2.05	2.02	29,551	384												
362.00	Station Equipment	13,225,518	R1		55.00	(25.00)	(3,306,380)	3,402,066	13,129,832	41.60	315,621	2.39	2.22	293,606	22,014												
362.70	Supervisory Equipment	218,353	R5		20.00	-	-	134,029	84,324	5.47	15,416	7.06	4.35	9,498	5,917												
364.00	Poles, Towers & Fixtures	45,277,615	R1.5		50.00	(125.00)	(56,597,019)	20,751,425	81,123,209	37.94	2,138,197	4.72	3.68	1,666,216	471,981												
365.00	OH Conductors & Devices	31,322,720	S-5		65.00	(95.00)	(29,756,584)	10,556,542	50,522,762	51.70	977,229	3.12	2.52	789,333	187,897												
366.00	UG Conduit	14,473,726	R5		50.00	(60.00)	(8,684,236)	6,032,369	17,125,593	34.58	495,246	3.42	2.52	364,738	130,508												
367.00	UG Conductors & Devices	15,835,050	S6		45.00	(135.00)	(21,377,318)	10,828,872	26,383,496	29.50	894,356	5.65	2.14	338,870	555,486												
368.00	Line Transformers	41,867,181	R5		50.00	(45.00)	(18,840,231)	18,113,872	42,593,540	32.34	1,317,054	3.15	3.76	1,574,206	(257,152)												
369.10	Overhead Services	7,434,428	R1		55.00	(120.00)	(8,921,314)	2,670,583	13,685,159	44.37	308,433	4.15	2.27	168,762	139,671												
369.20	Underground Services	12,325,121	R4		60.00	(100.00)	(12,325,121)	3,925,386	20,724,856	48.69	425,649	3.45	1.87	230,480	195,169												
370.00	Meters	3,937,749	R2.5		26.00	(4.00)	(157,510)	1,697,125	2,398,134	13.24	181,128	4.60	3.49	137,427	43,701												
371.00	I.O.C.P.	270,014	L0		25.00	(95.00)	(256,513)	198,296	328,231	13.85	23,699	8.78	4.81	12,988	10,711												
373.00	Street Lighting & Signal Systems	683,185	R3		35.00	(70.00)	(478,230)	522,522	638,893	16.36	39,052	5.72	4.14	28,284	10,768												
	<b>TOTAL CALIFORNIA - DISTRIBUTION</b>	<b>189,247,340</b>			<b>52.16</b>	<b>(84.95)</b>	<b>(160,773,601)</b>	<b>79,732,835</b>	<b>270,288,106</b>	<b>38.47</b>	<b>7,182,106</b>	<b>3.80</b>	<b>2.99</b>	<b>5,658,122</b>	<b>1,523,984</b>												
<b>UTAH - DISTRIBUTION</b>																											
360.20	Rights-of-Way	6,311,184	R4		50.00	-	-	1,997,909	4,313,275	36.84	117,081	1.86	1.82	114,864	2,218												
361.00	Structures & Improvements	25,067,428	R2		60.00	-	-	4,574,553	20,492,875	50.90	402,611	1.61	1.87	468,761	(66,150)												
362.00	Station Equipment	304,454,487	S-5		45.00	(5.00)	(15,222,724)	57,686,842	261,990,369	38.25	6,849,421	2.25	1.84	5,601,963	1,247,459												
362.70	Supervisory Equipment	11,365,762	R3		25.00	-	-	5,290,887	6,074,875	15.33	396,274	3.49	4.31	489,864	(93,591)												
363.00	Storage Battery Equipment	1,393,066	SQ		15.00	-	-	391,033	1,002,033	11.50	87,133	6.25	10.00	139,307	(52,173)												
363.70	Storage Battery - Supervisory Eqpt.	64,739	SQ		15.00	-	-	18,172	46,567	11.50	4,049	6.25	4.31	2,790	1,259												
364.00	Poles, Towers & Fixtures	257,266,586	S2		40.00	(55.00)	(141,496,622)	145,293,064	253,470,144	27.88	9,091,469	3.53	3.83	9,853,310	(761,842)												
365.00	OH Conductors & Devices	180,757,899	R0.5		42.00	(40.00)	(72,303,160)	65,405,008	187,656,051	32.98	5,689,995	3.15	2.72	4,916,615	773,381												
366.00	UG Conduit	133,152,468	R2		60.00	(45.00)	(59,918,611)	44,608,108	148,462,971	48.48	3,062,355	2.30	2.38	3,169,029	(106,674)												
367.00	UG Conductors & Devices	382,825,808	R2		50.00	(25.00)	(95,706,452)	128,112,745	350,419,515	38.87	9,015,166	2.35	2.16	8,269,037	746,129												
368.00	Line Transformers	323,264,851	R0.5		45.00	-	-	75,563,186	247,701,665	36.26	6,831,265	2.11	2.31	7,467,418	(636,153)												
369.00	Services	164,752,028	S5		55.00	(5.00)	(8,237,601)	36,775,751	136,213,878	45.28	3,008,257	1.83	2.25	3,706,921	(698,664)												
370.00	Meters	84,295,977	R2.5		26.00	(4.00)	(3,371,839)	50,583,923	37,083,893	13.53	2,740,864	3.25	3.32	2,798,626	(57,762)												
371.00	I.O.C.P.	4,590,137	L0		25.00	(70.00)	(3,213,096)	3,178,624	4,624,609	16.53	279,771	6.10	4.57	209,769	70,001												
372.00	Leased Property on Customers' Premises	44,785	L0		30.00	-	-	30,532	14,253	13.00	1,096	2.45	2.60	1,164	(68)												
373.00	Street Lighting & Signal Systems	24,495,522	R0.5		25.00	(20.00)	(4,899,104)	11,408,243	17,986,383	16.93	1,062,397	4.34	5.69	1,393,795	(331,398)												
	<b>TOTAL UTAH - DISTRIBUTION</b>	<b>1,904,102,727</b>			<b>45.88</b>	<b>(21.24)</b>	<b>(404,369,210)</b>	<b>630,918,580</b>	<b>1,677,553,357</b>	<b>36.04</b>	<b>48,639,205</b>	<b>2.55</b>	<b>2.55</b>	<b>48,603,233</b>	<b>35,972</b>												
<b>IDAHO - DISTRIBUTION</b>																											
360.20	Rights-of-Way	959,335	R4		50.00	-	-	359,043	600,292	36.84	16,295	1.70	1.82	17,460	(1,165)												
361.00	Structures & Improvements	786,125	R2		60.00	-	-	169,606	616,519	50.90	12,112	1.54	1.87	14,701	(2,588)												
362.00	Station Equipment	19,228,384	S-5		45.00	(7.00)	(1,345,987)	4,389,377	16,184,994	38.25	423,137	2.20	1.84	353,802	69,335												
362.70	Supervisory Equipment	349,588	R3		25.00	-	-	192,397	157,191	15.33	10,254	2.93	4.31	15,067	(4,813)												
364.00	Poles, Towers & Fixtures	52,811,012	S2		40.00	(67.00)	(35,383,378)	37,991,108	50,203,282	27.88	1,800,692	3.41	3.83	2,022,662	(221,970)												
365.00	OH Conductors & Devices	32,156,819	R0.5		42.00	(35.00)	(11,254,887)	13,264,893	30,146,813	32.98	914,094	2.84	2.72	874,665	39,428												
366.00	UG Conduit	6,316,271	R2		60.00	(45.00)	(2,842,322)	2,501,708	6,656,885	48.48	137,312	2.17	2.38	150,327	(13,015)												
367.00	UG Conductors & Devices	20,797,084	R2		50.00	(15.00)	(3,119,563)	7,569,943	16,346,703	38.87	420,548	2.02	2.16	449,217	(28,669)												
368.00	Line Transformers	58,088,551	R0.5		45.00	(10.00)	(5,808,855)	17,658,192	46,239,214	36.26	1,275,213	2.20	2.31	1,341,846	(66,633)												
369.00	Services	22,842,503	S5		55.00	(15.00)	(3,426,375)	6,602,284	19,666,594	45.28	434,333	1.90	2.25	513,956	(79,623)												
370.00	Meters	13,729,088	R2.5		26.00	(3.00)	(411,873)	7,416,566	6,724,394	15.23	441,523	3.22	3.32	455,806	(14,283)												
371.00	I.O.C.P.	159,013	L0		25.00	(45.00)	(71,556)	111,039	119,530	16.41	7,284	4.58	4.57	7,267	17												
372.00	Leased Property on Customers' Premises	4,873	L0		30.00	-	-	3,928	945	13.00	73	1.49	2.60	127	(54)												
373.00	Street Lighting & Signal Systems	553,612	R0.5		25.00	(50.00)	(276,806)	381,030	449,388	16.93	26,544	4.79	5.69	31,501	(4,957)												
	<b>TOTAL IDAHO - DISTRIBUTION</b>	<b>228,782,258</b>			<b>43.92</b>	<b>(27.95)</b>	<b>(63,941,601)</b>	<b>98,611,113</b>	<b>194,112,746</b>	<b>34.05</b>	<b>5,919,412</b>	<b>2.59</b>	<b>2.73</b>	<b>6,248,403</b>	<b>(328,991)</b>												
	<b>TOTAL DISTRIBUTION PLANT</b>	<b>4,602,926,757</b>			<b>47.72</b>	<b>(37.40)</b>	<b>(1,721,584,777)</b>	<b>1,759,617,959</b>	<b>4,564,893,575</b>	<b>36.28</b>	<b>129,629,767</b>	<b>2.82</b>	<b>2.74</b>	<b>126,273,661</b>	<b>3,356,105</b>												
<b>GENERAL PLANT</b>																											
<b>OREGON - GENERAL</b>																											
390.00	Structures & Improvements	56,989,775	R1.5		50.00	(10.00)	(5,698,978)	11,084,283	51,604,470	40.92	1,261,106	2.21	2.32	1,322,163	(61,056)												
391.10	Mainframe Computers	4,039,625	L2		5.00	-	-	1,721,348	2,318,277	2.81	825,010	20.42	26.85	1,084,639	(259,630)												
392.10	Transp. Eqpt. - Light Trucks & Vans	9,408,666	R3		12.00	10.00	940,867	3,302,354	5,165,445	7.20	717,423	7.63	7.12	669,897	47,526												
392.50	Transp. Eqpt. - Medium Trucks	9,772,613	S2		18.00	10.00	977,261	2,447,336	6,348,016	12.86	493,625	5.05	6.65	649,879	(156,254)												
392.90	Transp. Eqpt. - Trailers	2,653,228	S1		35.00	15.00	397,984	599,886	1,655,358	25.44	65,069	2.45	2.19	58,106	6,963												

PACIFICORP  
REMAINING LIFE DEPRECIATION RATES  
WITH COAL-FIRED STEAM PLANT RATES RECALCULATED

SCHEDULE 1

[1] Account Number	[2] Description	[3] 12/31/2006 Balance \$	[4] IOWA CURVE	[4A] Current Depreciable Life End Date*	[5] Average Life Yrs	[6] Percent	[7] NET SALVAGE Amount \$	[8] 12/31/2006 Book Reserve \$	[9] Net Plant \$	[10] Rem. Life Yrs	[11] Annual Amount \$	[12] Deprec. Rate %	[13] Existing Rate %	[14] Annual Amount \$	[15] Increase or (Decrease) \$
396.30	Light Power Operated Equipment	5,501,554	R4		9.00	15.00	825,233	2,380,023	2,296,298	4.30	534,023	9.71	7.22	397,212	136,811
396.70	Heavy Power Operated Equipment	22,553,445	L1		15.00	20.00	4,510,689	5,141,908	12,900,848	10.61	1,215,914	5.39	4.88	1,100,608	115,306
397.00	Communication Equipment	84,043,634	R2		25.00	-	-	28,548,140	55,495,494	16.28	3,408,814	4.06	5.44	4,571,974	(1,163,160)
	TOTAL OREGON - GENERAL	194,962,540			29.44	1.00	1,953,057	55,225,278	137,784,205	21.72	8,520,984	4.37	5.05	9,854,478	(1,333,494)
<u>AZ, CO, MT, ETC. - GENERAL</u>															
390.00	Structures & Improvements	374,036	R1		40.00	-	-	168,525	205,511	26.62	7,720	2.06	2.34	8,752	(1,032)
392.10	Transp. Eqpt. - Light Trucks & Vans	434,917	L0		13.00	-	-	189,076	245,841	8.81	27,905	6.42	6.71	29,183	(1,278)
392.50	Transp. Eqpt. - Medium Trucks	285,272	R1.5		16.00	15.00	42,791	183,048	59,433	7.03	8,454	2.96	5.64	16,089	(7,635)
392.90	Transp. Eqpt. - Trailers	51,384	R1.5		25.00	-	-	39,217	12,167	10.84	1,122	2.18	2.51	1,290	(167)
396.70	Heavy Power Operated Equipment	1,974,037	R3		25.00	5.00	98,702	1,143,858	731,477	13.68	53,471	2.71	5.81	114,692	(61,221)
397.00	Communication Equipment	4,887,547	R1.5		25.00	(5.00)	(244,377)	2,844,849	2,287,075	14.71	155,478	3.18	4.31	210,653	(55,176)
	TOTAL AZ, CO, MT, ETC. - GENERAL	8,007,193			24.73	(1.28)	(102,885)	4,568,573	3,541,505	14.39	254,150	3.17	4.75	380,659	(126,510)
<u>WASHINGTON - GENERAL</u>															
390.00	Structures & Improvements	10,852,793	R3		30.00	(10.00)	(1,085,279)	3,541,952	8,396,120	20.37	412,181	3.80	3.80	412,406	(225)
392.10	Transp. Eqpt. - Light Trucks & Vans	2,336,736	R3		12.00	10.00	233,674	813,479	1,289,583	6.98	184,754	7.91	7.11	166,142	18,612
392.50	Transp. Eqpt. - Medium Trucks	2,983,492	R3		14.00	10.00	298,349	798,743	1,886,400	9.50	198,568	6.66	7.34	218,988	(20,420)
392.90	Transp. Eqpt. - Trailers	618,162	S0.5		33.00	15.00	92,724	129,882	395,556	24.18	16,359	2.65	2.87	17,741	(1,382)
396.30	Light Power Operated Equipment	1,697,352	R4		10.00	10.00	169,735	716,601	811,016	4.93	164,506	9.69	8.93	151,574	12,933
396.70	Heavy Power Operated Equipment	5,405,808	L1.5		13.00	15.00	810,871	1,500,301	3,094,636	8.41	367,971	6.81	7.16	387,056	(19,085)
397.00	Communication Equipment	12,790,163	R2		20.00	-	-	4,638,074	8,152,089	12.16	670,402	5.24	5.30	677,879	(7,477)
	TOTAL WASHINGTON - GENERAL	36,684,506			20.69	1.42	520,074	12,139,032	24,025,400	13.36	2,014,741	5.49	5.54	2,031,786	(17,044)
<u>IDAHO - GENERAL</u>															
389.20	Land Rights	4,868	R1		40.00	-	-	2,855	2,013	20.57	98	2.01	2.36	115	(17)
390.00	Structures & Improvements	10,279,706	R1		40.00	(5.00)	(513,985)	4,335,362	6,458,329	29.69	217,525	2.12	2.43	249,797	(32,271)
392.10	Transp. Eqpt. - Light Trucks & Vans	2,304,705	S4		11.00	10.00	230,471	1,182,552	891,683	5.81	153,474	6.66	6.69	154,185	(711)
392.50	Transp. Eqpt. - Medium Trucks	2,747,101	L2		15.00	15.00	412,065	770,761	1,564,275	10.90	143,511	5.22	5.64	154,936	(11,425)
392.90	Transp. Eqpt. - Trailers	836,404	L2		33.00	10.00	83,640	257,275	495,489	23.66	20,942	2.50	2.51	20,994	(52)
396.30	Light Power Operated Equipment	1,479,460	R3		7.00	10.00	147,946	934,698	396,816	2.93	135,432	9.15	9.55	141,288	(5,856)
396.70	Heavy Power Operated Equipment	6,368,663	L0.5		18.00	25.00	1,592,166	1,465,106	3,311,391	13.43	246,567	3.87	5.81	370,019	(123,453)
397.00	Communication Equipment	11,635,654	S-.5		25.00	(5.00)	(581,783)	4,701,177	7,516,260	17.03	441,354	3.79	4.75	552,694	(111,340)
	TOTAL IDAHO - GENERAL	35,656,561			25.84	3.84	1,370,520	13,649,786	20,636,255	18.41	1,358,903	3.81	4.61	1,644,028	(285,125)
<u>WYOMING - GENERAL</u>															
389.20	Land Rights	23,404	SQ		50.00	-	-	575	22,829	48.63	469	2.01	2.36	552	(83)
390.00	Structures & Improvements	6,118,855	R3		40.00	(15.00)	(917,828)	2,121,382	4,915,301	26.52	185,343	3.03	2.58	157,866	27,477
392.10	Transp. Eqpt. - Light Trucks & Vans	4,786,508	S1.5		13.00	10.00	478,651	1,405,111	2,902,746	8.26	351,422	7.34	5.89	281,925	69,497
392.50	Transp. Eqpt. - Medium Trucks	4,802,133	S2		14.00	10.00	480,213	1,370,577	2,951,343	9.04	326,476	6.80	4.67	224,260	102,216
392.90	Transp. Eqpt. - Trailers	2,123,847	R4		30.00	5.00	106,192	679,162	1,338,493	18.71	71,539	3.37	3.27	69,450	2,089
396.30	Light Power Operated Equipment	2,407,263	R4		9.00	15.00	361,089	880,002	1,166,172	4.67	249,716	10.37	7.82	188,248	61,468
396.70	Heavy Power Operated Equipment	23,714,268	S-.5		15.00	25.00	5,928,567	4,278,483	13,507,218	10.97	1,231,287	5.19	3.93	931,971	299,316
397.00	Communication Equipment	32,265,699	L2		20.00	(2.00)	(645,314)	10,595,185	22,315,828	12.80	1,743,424	5.40	4.86	1,568,113	175,311
	TOTAL WYOMING - GENERAL	76,241,977			19.17	7.60	5,791,571	21,330,477	49,119,929	12.73	4,159,676	5.46	4.49	3,422,385	737,291
<u>CALIFORNIA - GENERAL</u>															
390.00	Structures & Improvements	1,411,660	R3		50.00	(20.00)	(282,332)	566,924	1,127,068	33.57	33,574	2.38	2.22	31,339	2,235
392.10	Transp. Eqpt. - Light Trucks & Vans	706,803	S3		10.00	20.00	141,361	242,527	322,915	5.79	55,771	7.89	6.31	44,599	11,172
392.50	Transp. Eqpt. - Medium Trucks	804,491	L2		15.00	15.00	120,674	186,282	497,535	10.99	45,272	5.63	5.04	40,546	4,725
392.90	Transp. Eqpt. - Trailers	282,127	R4		35.00	5.00	14,106	95,010	173,011	22.82	7,582	2.69	2.30	6,489	1,093
396.30	Light Power Operated Equipment	1,034,237	R4		8.00	15.00	155,136	529,458	349,643	3.27	106,925	10.34	5.92	61,227	45,698
396.70	Heavy Power Operated Equipment	2,683,072	R2.5		15.00	15.00	402,461	880,654	1,399,957	9.31	150,371	5.60	3.42	91,761	58,610
397.00	Communication Equipment	4,354,177	R2		25.00	(5.00)	(217,709)	1,774,777	2,797,109	15.47	180,809	4.15	4.15	180,698	110
	TOTAL CALIFORNIA - GENERAL	11,276,567			22.79	2.96	333,696	4,275,632	6,667,239	14.41	580,303	5.15	4.05	456,660	123,643
<u>UTAH - GENERAL</u>															
389.20	Land Rights	35,298	R1		40.00	-	-	18,659	16,639	20.32	819	2.32	2.36	833	(14)
390.00	Structures & Improvements	82,299,796	R1		40.00	10.00	8,229,980	22,392,174	51,677,642	28.74	1,798,109	2.18	2.43	1,999,885	(201,776)
392.10	Transp. Eqpt. - Light Trucks & Vans	18,602,220	R3		12.00	10.00	1,860,222	7,798,606	8,943,392	6.80	1,315,205	7.07	6.69	1,244,489	70,716

PACIFICORP  
 REMAINING LIFE DEPRECIATION RATES  
 WITH COAL-FIRED STEAM PLANT RATES RECALCULATED

SCHEDULE 1

[1] Account Number	[2] Description	[3] 12/31/2006 Balance \$	[4] IOWA CURVE	[4A] Current Depreciable Life End Date*	[5] Average Life Yrs	[6] Percent %	[7] NET SALVAGE Amount \$	[8] 12/31/2006 Book Reserve \$	[9] Net Plant \$	[10] Rem. Life Yrs	[11] Annual Amount \$	[12] Deprec. Rate %	[13] Existing Rate %	[14] Annual Amount \$	[15] increase or (Decrease) \$
392.30	Aircraft	3,627,673	SQ		10.00	64.00	2,321,711	70,142	1,235,820	9.50	130,086	3.59	3.60	130,596	(510)
392.50	Transp. Eqpt. - Medium Trucks	19,720,064	L2		16.00	10.00	1,972,006	6,433,344	11,314,714	10.60	1,067,426	5.41	5.64	1,112,212	(44,786)
392.90	Transp. Eqpt. - Trailers	6,759,351	S1		28.00	25.00	1,689,838	1,976,962	3,092,551	17.83	173,447	2.57	2.51	169,660	3,787
396.30	Light Power Operated Equipment	3,293,654	R4		8.00	10.00	329,365	1,876,751	1,087,538	3.28	331,566	10.07	9.55	314,544	17,022
396.70	Heavy Power Operated Equipment	44,065,692	L0.5		12.00	15.00	6,609,854	12,688,303	24,767,535	8.22	3,013,082	6.84	5.81	2,560,217	452,865
397.00	Communication Equipment	74,584,419	R1		25.00	(5.00)	(3,729,221)	22,283,612	56,030,028	18.38	3,048,424	4.09	4.75	3,542,760	(494,336)
	TOTAL UTAH - GENERAL	252,988,167			25.60	7.62	19,283,755	75,538,553	158,165,859	18.18	10,878,163	4.30	4.38	11,075,195	(197,032)
	TOTAL GENERAL PLANT	615,817,511			25.68	4.73	29,149,787	186,727,331	399,940,393	18.24	27,766,920	4.51	4.69	28,865,190	(1,098,270)
<b>UTAH MINING</b>															
399.30	Structures & Improvements	13,118,775	FCST		34.64	(0.50)	(65,594)	11,847,789	1,336,580	12.51	106,841	0.81	2.61	342,400	(235,559)
399.30	Structures & Improvements - Prep Plant	24,022,508	FCST		49.30	(5.95)	(1,429,339)	9,960,413	15,491,434	34.74	445,925	1.86	3.13	751,905	(305,980)
399.41	Surface Processing Equip - Prep Plant	8,178,843	FCST		48.88	(5.95)	(486,641)	3,320,672	5,344,812	34.74	153,852	1.88	3.22	263,359	(109,507)
399.44	Surface Electric Power Facilities	3,181,747	SQ		13.20	-	-	175,243	3,006,504	12.70	236,733	7.44	6.67	212,223	24,510
399.45	Underground Equipment	106,004,030	L2		12.00	5.00	5,300,202	70,073,887	30,629,942	6.26	4,892,962	4.62	7.57	8,024,505	(3,131,543)
399.51	Vehicles	1,051,693	S3		14.00	5.00	52,585	620,724	378,384	8.02	47,180	4.49	5.67	59,631	(12,451)
399.52	Heavy Construction Equipment	3,180,145	R5		18.00	5.00	159,007	2,101,473	919,665	9.39	97,941	3.08	4.50	143,107	(45,166)
399.60	Miscellaneous Equipment	2,114,401	L1.5		13.00	1.00	21,144	1,320,376	772,881	7.36	105,011	4.97	6.76	142,934	(37,923)
399.61	Computer Equipment	600,464	R4		8.00	-	-	571,272	29,192	2.77	10,539	1.76	7.79	46,776	(36,238)
399.70	Mine Development	34,700,270	FCST		24.45	-	-	23,680,917	11,019,353	12.51	880,844	2.54	4.39	1,523,342	(642,498)
	TOTAL UTAH MINING	196,152,876			21.95	1.81	3,551,363	123,672,766	68,928,747	12.62	6,977,826	3.56	5.87	11,510,180	(4,532,354)
	TOTAL ELECTRIC PLANT	14,049,535,106			45.64	(18.47)	(2,595,417,118)	5,757,725,972	10,887,226,252	30.24	391,814,118	2.79	2.91	409,204,552	(17,390,434)