



# Oregon

Theodore R. Kulongoski, Governor

## Public Utility Commission

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February 29, 2008

OREGON PUBLIC UTILITY COMMISSION  
ATTENTION: FILING CENTER  
PO BOX 2148  
SALEM OR 97308-2148

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

Enclosed for electronic filing in the above-captioned docket is the Public Utility  
Commission Staff's Direct Testimony.

*/s/ Kay Barnes*

Kay Barnes

Regulatory Operations Division

Filing on Behalf of Public Utility Commission Staff

(503) 378-5763

Email: [kay.barnes@state.or.us](mailto:kay.barnes@state.or.us)

c: UM 1329 Service List (parties)

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**PUBLIC UTILITY COMMISSION  
OF OREGON**

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**UM 1329**

**STAFF DIRECT TESTIMONY OF**

**Roger White**

**In the Matter of PACIFICORP,  
dba PACIFIC POWER AND LIGHT COMPANY  
Petition to File Preliminary Depreciation Study**

**February 29, 2008**

CASE: UM 1329  
WITNESS: Roger White

**PUBLIC UTILITY COMMISSION  
OF  
OREGON**

**STAFF EXHIBIT 1**

**Direct Testimony**

**February 29, 2008**

1 **Q. PLEASE STATE YOUR NAME, OCCUPATION, AND BUSINESS ADDRESS.**

2 A. My name is Roger White. I am a Senior Cost Analyst for the Public Utility Commission  
3 of Oregon. My business address is 550 Capitol Street NE Suite 215, Salem, Oregon  
4 97301-2551.

5 **Q. PLEASE DESCRIBE YOUR EDUCATIONAL BACKGROUND AND WORK  
6 EXPERIENCE.**

7 A. My Witness Qualification Statement is found in Exhibit Staff/2.

8 **Q. WHAT IS THE PURPOSE OF YOUR TESTIMONY?**

9 A. The purpose of my testimony is to sponsor a stipulated agreement between staff and  
10 PacifiCorp (Company), in the matter of setting appropriate depreciation rates for  
11 allocating depreciation expense of PacifiCorp's Oregon assets and of PacifiCorp's assets  
12 located in other states and allocated to Oregon.

13 **Q. DID YOU PREPARE EXHIBITS FOR YOUR TESTIMONY?**

14 A. Yes. I prepared two exhibits. The first, labeled Staff/3, is a copy of the Stipulation. The  
15 second, labeled Staff/4, is a copy of Schedule 1 that will be filed with the Stipulation.  
16 Schedule 1 provides the details of the agreement for each account.

17 **Q. HOW IS YOUR TESTIMONY ORGANIZED?**

18 A. My testimony is organized as follows:

19	BACKGROUND .....	2
20	DISTRIBUTION AND GENERAL PLANT .....	6
21	RECOMMENDATIONS .....	9

1 **BACKGROUND**

2 **Q. WHY DID THE COMPANY FILE THIS STUDY?**

3 A. The Public Utility Commission of Oregon (“Commission”) Order No. 03-457, July 24,  
4 2003, required the Company to file a new depreciation study within five years of the  
5 order issue date. In compliance with the order, the Company filed a new depreciation  
6 study on August 31, 2007.

7 **Q. WAS THIS APPLICATION TO CHANGE DEPRECIATION RATES PART OF A**  
8 **BROADER RATE CASE?**

9 A. No, this application to change rates is not part of a broader rate case. The Company  
10 proposes changes to authorized depreciation rates for accounting purposes only.

11 **Q. PLEASE DESCRIBE THE SCOPE OF THE STUDY SUBMITTED BY THE**  
12 **COMPANY.**

13 A. The Company’s study updated parameters and depreciation rates for 323 different  
14 accounts encompassing all of the major categories of plant: Production, Transmission,  
15 General, and Distribution plant.<sup>1</sup> Similar depreciation studies were filed in Washington,  
16 Utah, Idaho, and Wyoming.

17 The Production plant category consists of steam and hydraulic power generation  
18 facilities located at 49 different sites distributed among the states<sup>2</sup> served by the  
19 Company. The power generated by the production plant is not state specific; that is, the  
20 power generated in Oregon could be consumed in Washington or one of the other  
21 states the Company serves. Likewise, Transmission plant is also not state specific.

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<sup>1</sup> Below each general category of plant are the corresponding Federal Energy Regulatory Commission (FERC) electric plant accounts and in some cases the sub-accounts.

<sup>2</sup> California, Idaho, Oregon, Utah, Washington, Wyoming.

1 Transmission plant consists of the high voltage<sup>3</sup> facilities linking the power generation  
2 plant and the distribution hubs.<sup>4</sup> The depreciation expense for Production and  
3 Transmission plant is allocated to the states based on a number of different allocation  
4 rules. The General plant category, consisting of support equipment, such as  
5 communications equipment or furniture, has some accounts that are allocated and  
6 others that are state specific. The final general category, Distribution plant, is state  
7 specific. This consists of the local facilities used to distribute power to the end users.

8 **Q. BASED ON THE STUDY ORIGINALLY FILED, WOULD THE COMPANY HAVE AN**  
9 **INCREASE OR DECREASE IN ITS OREGON-ALLOCATED DEPRECIATION**  
10 **EXPENSE?**

11 A. As filed, the Company's annual Oregon-allocated depreciation expenses would  
12 decrease by \$7.7M from \$125.3M to \$117.6M, based on December 31, 2006 plant  
13 balances.

14 **Q. IF THE COMMISSION ADOPTS THE STIPULATION, WHAT IS THE IMPACT ON**  
15 **THE COMPANY'S DEPRECIATION EXPENSES?**

16 A. If adopted, use of the stipulated rates would decrease the Company's annual  
17 depreciation expense by \$16.1M, from \$125.3M to \$109.2M, based on December 31,  
18 2006 plant balances.

19 **Q. WHAT IS THE EFFECTIVE DATE FOR THIS RATE CHANGE?**

20 A. The stipulated effective date is January 1, 2008.

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<sup>3</sup> The high voltages associated with Transmission are usually in excess of 100,000 Volts (100 KV).

<sup>4</sup> The transition point between Transmission and Distribution is a substation made up of transformers that reduce the voltage to a level that can be distributed to the end-users or the remote transformers located near the end-users.

1 **Q. ARE THE STIPULATED RATES FOR PRODUCTION AND TRANSMISSION THE**  
2 **SAME AS THOSE PROPOSED IN OTHER STATES SERVED BY THE COMPANY?**

3 A. Yes. The rates proposed for adoption in Oregon for the various categories of Production  
4 and Transmission plant are the same as the rates adopted by the Utah Commission.

5 **Q. WHY DID STAFF ELECT TO USE THE RATES ESTABLISHED BY THE UTAH**  
6 **COMMISSION FOR PRODUCTION AND TRANSMISSION?**

7 A. Staff elected to use rates established by the Utah Commission for categories of plant  
8 that need to be consistent across all states and to avoid unduly complicating the  
9 company's books. Staff adopted Utah's rates for a number of reasons: the Utah and  
10 Oregon staffs have a history of cooperation on depreciation studies, the Utah and  
11 Oregon depreciation expenses are comparable in magnitude, and the Utah staff had  
12 access to an outside depreciation consultant hired by the Utah Committee of Consumer  
13 Services (UCCS), a consumer advocate group.

14 **Q. DID YOU INDEPENDENTLY REVIEW EITHER THE PRODUCTION OR THE**  
15 **TRANSMISSION PLANT DEPRECIATION STUDIES?**

16 A. I developed a set of proposed Iowa Curves, average service lives, salvage rates and  
17 depreciation rates for each of the Transmission plant accounts. The rates calculated in  
18 this study were not significantly different from those found in the Utah Stipulation. No  
19 studies were conducted to review the Production rates, since it would have been very  
20 time consuming and of little value replicating the work done by the Utah depreciation  
21 consultant.

22 **Q. HOW DID DEPRECIATION EXPENSE FOR PRODUCTION AND TRANSMISSION**  
23 **PLANT CHANGE UNDER THE UTAH STIPULATION?**

- 1 A. On a combined basis, the Company proposed decreasing Production and Transmission
- 2 plant depreciation expense allocated to Oregon by \$14.0M. The Utah stipulation
- 3 decreased the expense by \$14.2M, an additional reduction of \$118K.



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**DISTRIBUTION AND GENERAL PLANT**

**Q. WAS THE STUDY FILED BY THE COMPANY ADEQUATE FOR YOUR REVIEW?**

A. Yes it was. The Company study, which was conducted by Depreciation Specialty Resources located in Dallas Texas, contained all of the necessary data needed to perform a detailed review of the study.

**Q. DID YOU REVIEW ALL OF THE COMPANY'S DISTRIBUTION AND GENERAL PLANT ACCOUNTS FOR OREGON?**

A. Yes. I reviewed the depreciation studies for all of the Distribution and General plant accounts for Oregon.

**Q. WERE THE RESULTS OF YOUR ANALYSIS IN COMPLETE AGREEMENT WITH THE COMPANY'S PROPOSED LIFE AND SALVAGE FACTORS?**

A. No. Initially we disagreed on fourteen of the twenty-two General and Distribution accounts. The Company originally proposed an \$8.3M dollar increase in Distribution depreciation expense and a \$1.3M decrease in General depreciation expense. My analysis indicated that Distribution depreciation expense should be decreased by \$6.0M and General depreciation expense should be decreased by \$2.6M.

**Q. WERE YOU AND THE COMPANY ABLE TO RESOLVE YOUR STUDY DIFFERENCES FOR THE GENERAL PLANT ACCOUNTS?**

A. Yes, we were able to resolve our differences and reach a compromise position. At the beginning of the settlement process, the Company requested to use the same rates for General Plant across all the states because a significant amount of the plant is shared across the states the Company serves. Since staff and the company only differed on two accounts, and the differences were relatively small, staff adopted the Company's study results for all accounts.

1 **Q. HOW DID STAFF’S AND THE COMPANY’S STUDY RESULTS FOR DISTRIBUTION**  
 2 **PLANT COMPARE AT THE BEGINNING OF THE SETTLEMENT CONFERENCE?**

3 A. Table 1 contains the key parameters that determine depreciation rates for both Staff and  
 4 the Company. At the beginning, Staff and the Company were in agreement on only one  
 5 account, account 362.7. As a result of these differences staff proposed a \$6.0M  
 6 reduction in Distribution depreciation expense while the Company proposed an \$8.3M  
 7 increase in depreciation expense.

8 **Table 1**

DISTRIBUTION ACCOUNTS NAME	STAFF			COMPANY		
	ACCOUNT	IOWA CURVE	NET SALVAGE	CURVE	ASL	NET SALVAGE
Land Rights	360.20	S2.0-58	0	R4.0-50	50	0
Structures and Improvements	361.00	R1.5-65	(5)	S0.5-60	60	(5)
Station Equipment	362.00	R2.5-66	(10)	R1.0-52	52	(15)
Supervisory and Alarm Equipment	362.70	R2.5-23	0	R2.5-23	23	0
Poles, Towers and Fixtures	364.00	R3.5-55	(100)	R1.5-45	45	(125)
Overhead Conductors and Devices	365.00	R1.5-65	(63)	R1.5-50	50	(90)
Underground Conduit	366.00	R2.0-75	(45)	R2.5-60	60	(60)
Underground Conductor Devices	367.00	R3.0-59	(40)	R2.5-52	52	(60)
Line Transformers	368.00	R3.0-45	(15)	R1.5-40	40	(25)
Overhead Services	369.10	R2.5-75	(25)	R1.5-55	55	(25)
Underground Services	369.20	R4.0-55	(20)	R4.0-55	55	(40)
Meters	370.00	L1.5-28	(2)	R2.5-26	26	(2)
Installations on Customer Premises	371.00	S1.0-25	(40)	S1.0-25	25	(60)
Street Lighting and Signal Systems	373.00	R1.0-40	(26)	R1.0-40	40	(35)

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11 **Q. WERE YOU AND THE COMPANY ABLE TO RESOLVE YOUR STUDY**  
 12 **DIFFERENCES FOR THE DISTRIBUTION PLANT ACCOUNTS?**

13 A. Yes. Table 2 below shows the stipulated depreciation rates as well as the Company’s  
 14 initially proposed depreciation rates. These stipulated rates produce a \$37K drop in  
 15 depreciation expense, versus the \$8.3M increase proposed by the company and the  
 16 \$6.0M decrease proposed by Staff. The stipulated rates are the result of Staff and the  
 17 Company working through the study results of each account.

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**Table 2  
Depreciation Rates**

<b>DISTRIBUTION ACCOUNTS</b>			
<b>NAME</b>	<b>ACCOUNT</b>	<b>COMPANY</b>	<b>STIPULATED</b>
Land Rights	360.20	2.06	1.67
Structures and Improvements	361.00	1.81	1.58
Station Equipment	362.00	2.24	2.06
Supervisory and Alarm Equipment	362.70	4.49	3.99
Poles, Towers and Fixtures	364.00	5.07	3.95
Overhead Conductors and Devices	365.00	3.85	3.01
Underground Conduit	366.00	2.69	2.61
Underground Conductor Devices	367.00	3.11	2.44
Line Transformers	368.00	3.18	2.89
Overhead Services	369.10	2.30	1.88
Underground Services	369.20	2.57	2.14
Meters	370.00	4.00	3.64
Installations on Customer Premises	371.00	6.62	4.80
Street Lighting and Signal Systems	373.00	3.43	3.06

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**RECOMMENDATIONS**

1  
2 **Q. WHAT ARE THE RATES, CURVES, PROJECTION LIVES, AND SALVAGE RATES**  
3 **AGREED TO BY STAFF AND THE COMPANY?**

4 A. Exhibit Staff/3 is a copy of Schedule 1 that will be attached to the Stipulation. Schedule  
5 1 contains account-by-account details of the depreciation rates, the Iowa Curves (where  
6 applicable), the average lives, the remaining lives, and the salvage rates agreed to by  
7 Staff and the Company.

8 **Q. WHAT IS THE IMPACT OF RATE CHANGES AGREE TO BY STAFF AND THE**  
9 **COMPANY?**

10 A. The rate changes agreed to by Staff and the Company will reduce the Company's annual  
11 depreciation expense by approximately \$16.1M .

12 **Q. WHAT IS THE EFFECTIVE DATE FOR IMPLEMENTATION OF THE NEW RATES?**

13 A. The Company and staff agree that the effective date should be January 1, 2008.

14 **Q. DOES THIS STIPULATION FAIRLY TREAT THE COMPANY AND ITS**  
15 **CUSTOMERS?**

16 A. Yes it does. The rates are acceptable to the Company and annual depreciation expense  
17 will be lower in the next rate case resulting in a savings for the Company's customers.

18 **Q. WHAT IS YOUR RECOMMENDATION REGARDING THESE RATES?**

19 A. I recommend that the Commission adopt the Stipulation and Schedule 1.

20 **Q. DOES THIS CONCLUDE YOUR DIRECT TESTIMONY?**

21 A. Yes.

CASE: UM 1329  
WITNESS: Roger White

**PUBLIC UTILITY COMMISSION  
OF  
OREGON**

**STAFF EXHIBIT 2**

**Witness Qualification Statement**

**February 29, 2008**

## QUALIFICATION STATEMENT

**NAME:** Roger White

**EMPLOYER:** Public Utility Commission of Oregon

**TITLE:** Senior Telecommunications Analyst

**ADDRESS:** 550 Capitol St. NE, Suite 215  
Salem, Oregon 97301-2551

**DEGREES:** MBA – Finance /Quantitative Methods  
University of Washington

BS –Mathematics - Numerical Analysis  
Minors: Physics/Chemistry  
University of Washington

**OTHER EDUCATION:** Ph.D. in Business with a major in Economics  
minor in Finance—near completion of course  
work. University of Texas

Technical Certification: Electronics and Calibration  
Techniques. Aberdeen Proving Grounds

Certified Oregon Project Management Associate

### PROFESSIONAL EXPERIENCE:

Senior Telecommunications Analyst and Telecommunications Analyst, Public Utility Commission of Oregon, 2001-Present.

The senior telecommunications analyst's job consists of the following: reviewing annual cost filings done by Oregon telecommunications companies for accuracy and correctness, reviewing incremental cost studies done in support of pricing, developing usage forecasts, and reviewing depreciation studies for telecommunications and power companies.

Manager Cost Models and Methodology, GTE and Verizon, 1995-2001.

The manger's job consisted of the following activities: designing and managing the design of all components (e.g. local loop, transport, switching, SS7, expense) of GTE's integrated cost model, developing documentation packages for each module, training model advocates and user groups on the working of the model, reviewing alternative cost models, testifying in rate hearings when special expertise was required, and supervising a staff of administrators and staff managers.

PROFESSIONAL EXPERIENCE (Continued):

Manager Process Cost, GTE, 1994-1995, GTE, 1994-1995.

This was a cross training job involving the detailed benchmarking of GTE's process costs with the process costs of other comparable companies. The job also involved providing detailed product costs to the Margin and Benchmarking teams.

Manager Research/Methods, GTE, 1989-1994.

The manager's job consisted of the following: designing and managing the development of cost models, designing and managing the development of a product margin tracking system and the product margins, giving presentations to product managers and senior managers, supervising a staff of three.

Staff Manager Pricing Policy, GTE, 1987-1989

The staff manager's job consisted of the following: providing technical support to members of the operating companies on the use of switching cost models, modifying and supporting strategic pricing models, and designing a cost models to facilitate the pricing of switch features and local loop.

Administrator Demand Analysis, GTE, 1982-1987

The demand analysis administrator's job consisted of the following: developing marketing data through surveys and secondary sources, analyzing the data using various marketing research techniques, developing forecasts, developing models that could be used to predict how various markets would respond to price changes.

Administrator Pricing, GTE, 1981-1982

The pricing administrator's job consisted of the following: developing a computer based program that could be used by the sales force to price out PBX systems while meeting with the customer, and setting prices for customer premise equipment.

Administrator Economic Research, GTE, 1977-1981

The economic research administrator's job consisted of the following: developing wire center specific demand forecasts, introducing and providing training on econometric techniques, and providing statistical support for marketing research activities.

Administrator Operations Research, GTE, 1976-1977

The operation research administrator's job consisted of introducing operations research techniques such as linear, integer and dynamic programming techniques into the network planning process in a practical and useful way.

CASE: UM 1329  
WITNESS: Roger White

**PUBLIC UTILITY COMMISSION  
OF  
OREGON**

**STAFF EXHIBIT 3**

**Exhibits in Support  
Of Testimony**

**February 29, 2008**



**BEFORE THE PUBLIC UTILITY COMMISSION  
OF OREGON**

**UM 1329**

In the Matter of PACIFICORP, dba  
PACIFIC POWER & LIGHT COMPANY  
Petition to File Preliminary Depreciation  
Study

STIPULATION

Pursuant to OAR 840-014-0085, PacifiCorp, d.b.a. Pacific Power ("Pacific Power" or "Company") and the Oregon Public Utility Commission Staff ("Staff") (collectively "Stipulating Parties"), submit this stipulation regarding Pacific Power's Application to Change Depreciation Rates ("Stipulation") in resolution of all issues in this docket and request that the Oregon Public Utility Commission ("Commission") approve new depreciation rates for Pacific Power as stipulated to become effective on January 1, 2008.

**I. INTRODUCTION**

1. The terms and conditions of this Stipulation are set forth herein. The Stipulating Parties agree that this Stipulation represents a fair, just and reasonable compromise of the issues raised in this proceeding and that this Stipulation is in the public interest. The Stipulating Parties, therefore, request that the Commission approve the Stipulation and all of its terms and conditions.

**II. PROCEDURAL BACKGROUND**

2. On July 10, 2007, Pacific Power filed a Petition to File Preliminary Depreciation Study at Staff's request to facilitate the Commission's review of the Company's proposed new depreciation rates.

3. On August 31, 2007, Pacific Power filed an Application for an order authorizing the Company to change depreciation rates effective January 1, 2008.

4. On November 14, 2007, a prehearing conference was held in Salem, Oregon, to establish a procedural schedule in this docket.

5. No petitions to intervene were filed.

6. With a view toward resolving the issues raised in the Company's Application in this proceeding, representatives of the Stipulating Parties met on January 16, 2008 pursuant to OAR 860-014-0085, to engage in settlement discussions.

Based upon the settlement discussions between the Stipulating Parties, as a compromise of the positions in this proceeding, and for other consideration as set forth below, the Stipulating Parties agree to the following terms:

#### **TERMS AND CONDITIONS**

##### **Substantive Terms of the Stipulation**

7. The Stipulating Parties have engaged in good faith, arms-length negotiations in an effort to resolve this matter. The negotiations have resulted in the agreement of the Stipulating Parties on the terms and conditions as set forth below.

8. The Stipulating Parties agree that the proposed depreciation rates set forth in Schedule 1 attached hereto and incorporated herein, represent just and reasonable depreciation rates for Pacific Power in Oregon commencing January 1, 2008.

9. The depreciation rates proposed in Schedule 1 result in a decrease of approximately \$16.1 million in Pacific Power's annual depreciation expense in Oregon based on December 31, 2006 depreciable plant balances and relative allocation factors.

10. The following are among the significant factors involved in the changes in depreciation rates:

a. the accrual rate for steam production is reduced as a result of a combination of generally increasing depreciation lives of steam plants to 61 years, except the Gadsby and Carbon plants that are increased to 64 years, increasing negative net salvage value from \$25 to \$40 per Kilowatt and including estimated production plant in service balances through December 31, 2007<sup>1</sup>;

b. the accrual rate for hydroelectric production is increased as a result of recognizing the terminal removal costs based on Federal Energy Regulatory Commission license expiration dates and the probability of removal of some of the minor generating units;

c. the accrual rate for other production plant is reduced by increasing the depreciation lives of combustion turbine and combined cycle combustion turbine plants to 30 and 40 years, respectively;

d. the accrual rate for system transmission plant is decreased as a result of increasing the average service lives by approximately one year and increasing the average negative net salvage values by approximately 0.7%;

e. the average accrual rate for Oregon distribution plant decreased as a result of increasing the average service lives by approximately six years and increasing the average negative net salvage values by approximately 14.6%;

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<sup>1</sup> 2007 plant balances are based on 10 months of actual additions and 2 months of estimated additions for purposes of updating remaining lives.

f. the accrual rate for mining operations is reduced as a result of an increase in average service lives by approximately five and a half years; and

g. the accrual rate for Oregon general plant decreased as a result of increasing the average service lives by approximately three years and decreasing the average positive net salvage values by approximately 2.3%.

11. The Stipulating Parties agree that, if this Stipulation is approved by the Commission, the depreciation rates set forth on Schedule 1 should become effective on January 1, 2008.

#### **General Terms and Conditions**

12. All negotiations related to this Stipulation are privileged and confidential and no Stipulating Party shall be bound, benefited or prejudiced by any position asserted in the negotiation of this Stipulation, except to the extent expressly stated herein, nor shall this Stipulation be construed as a waiver of the rights of any Stipulating Party unless such rights are expressly waived herein.

13. The Stipulating Parties submit this Stipulation to the Commission and request approval in its entirety pursuant to OAR 860-014-085. The Parties shall support this Stipulation before the Commission, and no Stipulating Party shall appeal any portion of this Stipulation or Order approving the same. The Stipulating Parties also agree to cooperate in drafting and submitting the explanatory brief or written testimony required by OAR 860-14-0085(4). The Stipulating Parties further agree that if any person challenges the approval of this Stipulation or requests rehearing or reconsideration of any order of the Commission approving this Stipulation, each Stipulating Party will use its best efforts to support the terms and conditions of the Stipulation. In the event any person or party seeks judicial review of a Commission order

approving this Stipulation, no Stipulating Party shall take a position in that judicial review opposed to the Stipulation.

14. Except with regard to the obligations of the parties under the two preceding paragraphs of this Stipulation, this Stipulation shall not be final and binding on the Stipulating Parties until it has been approved without material change or condition by the Commission in an order that is no longer subject to any further reconsideration or appellate review.

15. In the event the Commission rejects any part or all of this Stipulation, or imposes any additional material change or condition on approval of this Stipulation, or in the event the Commission's approval of this Stipulation is rejected or conditioned in whole or in part by a court, each Stipulating Party reserves the right to withdraw from this Stipulation. If such an order is issued, the Stipulating Parties agree to meet and discuss the applicable Commission or court order within five business days of its issuance and to attempt in good faith to determine if they are willing to modify the Stipulation. No Stipulating Party shall provide notice of withdrawal prior to complying with the foregoing sentence. In the event that no modified stipulation is reached, any Stipulating Party may withdraw from this Stipulation by giving written notice of withdrawal to the Commission and the other Stipulating Parties. Any such notice shall be given within five business days after reaching impasse in any discussions regarding modifying the Stipulation. If any Stipulating Party withdraws from this Stipulation pursuant to this paragraph, no Stipulating Party shall be bound or prejudiced by the terms and conditions of this Stipulation, which have been accepted by the parties in consideration of this Stipulation and which may have been contested but for this Stipulation, and each Stipulating Party shall be entitled to undertake any step or to assert any position it deems appropriate without regard to this Stipulation.

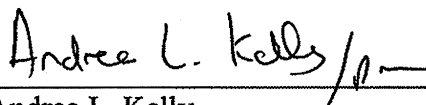
16. By entering into this Stipulation, no Party shall be deemed to have approved, admitted or consented to the facts, principles, methods or theories employed by any other Party in arriving at the terms of this Stipulation. Except as provided in this Stipulation, no Party shall be deemed to have agreed that any provision of this Stipulation is appropriate for resolving issues in any other proceeding.

17. This Stipulation may be signed in any number of counterparts, each of which will be an original for all purposes, but all of which taken together will constitute one and the same agreement.


18. The Parties agree that this Stipulation is in the public interest and that all of its terms and conditions are fair, just and reasonable.

BASED ON THE FOREGOING, the Stipulating Parties request that the Commission issue an order approving this Stipulation and adopting the terms and conditions of this Stipulation.

RESPECTFULLY SUBMITTED: February 13, 2008.

  
\_\_\_\_\_  
Andrea L. Kelly  
Pacific Power

*Vice President, Regulation*

  
\_\_\_\_\_  
David B. Hatton

*Attorney for Oregon Public Utility  
Commission Staff*

CASE: UM 1329  
WITNESS: Roger White

**PUBLIC UTILITY COMMISSION  
OF  
OREGON**

**STAFF EXHIBIT 4**

**Exhibits in Support  
Of Testimony**

**February 29, 2008**

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

[1] OREGON SUMMARY	[2] 12/31/2006 System Wide Balance	12/31/2006 Balances Assigned to Oregon	[3] Accrual Rate		[4] Proposed %	[5] System Wide Annual Accruals		[6] EXISTING Oregon Annual Accruals		[7] STIPULATED Oregon Annual Accruals	[8] INCREASE OR DECREASE Oregon Annual Accruals
			Existing %	%		\$	\$	\$	\$		
<u>Function</u>											
<u>Production Plant</u>											
Steam Production	4,687,335,913	1,343,012,199	3.14%	2.13%	2.13%	146,994,980	42,116,899	28,613,572	(13,503,327)		
Hydraulic Production	507,940,786	145,262,729	2.42%	2.82%	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%	3.19%	26,931,998	7,513,383	7,003,794	(509,589)		
<u>Total Production</u>	5,982,632,583	1,707,928,384	3.11%	2.33%	2.33%	186,241,529	53,152,041	39,720,441	(13,431,600)		
<u>Transmission Plant (System)</u>	2,652,005,379	758,430,014	2.12%	2.03%	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%	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>	4,602,926,757	1,484,738,167	2.89%	2.88%	2.88%	126,273,661	42,855,111	42,817,486	(37,625)		
<u>General Plant</u>											
Oregon	194,962,540	96,314,912	5.05%	4.37%	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%	4.37%	19,010,713	5,221,257	5,170,931	(50,325)		
<u>Total General</u>	615,817,511	214,747,650	4.70%	4.37%	4.37%	28,865,190	10,089,541	9,380,447	(709,094)		
<u>Mining Operations</u>	196,152,876	53,521,936	5.87%	3.56%	3.56%	11,510,180	3,140,648	1,903,958	(1,236,690)		
<u>TOTAL</u>	14,049,535,106	4,219,366,152	2.97%	2.59%	2.59%	409,204,552	125,342,219	109,196,698	(16,145,521)		

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



SCHEDULE 1

PACIFICORP  
REMAINING LIFE DEPRECIATION RATES

[1] Account Number	[2] Description	[3] 12/31/2006 Balance \$	[4] IOWA CURVE	[5] Average Life Yrs	[6] NET SALVAGE Amount %	[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	42.50	(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)	(576,036)	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	23.63	1,924,452	2.37	3.69	2,994,336	(1,069,684)
<b>CARBON</b>														
311.00	Structures & Improvements	12,195,375	LIFESPAN	40.18	(6.12)	(990,264)	9,031,794	4,153,845	13.38	310,982	2.55	4.39	535,377	(224,395)
312.00	Boiler Plant Equipment	53,344,029	LIFESPAN	32.07	(7.78)	(4,150,165)	34,189,753	23,304,441	13.44	1,733,681	3.25	5.26	2,805,896	(1,072,215)
314.00	Turbogenerator Units	20,104,051	LIFESPAN	35.21	(6.28)	(1,664,615)	13,823,131	7,945,535	13.27	603,122	3.00	4.66	936,849	(333,727)
315.00	Accessory Electric Equipment	4,483,667	LIFESPAN	42.58	(7.65)	(343,001)	3,394,154	1,432,514	13.86	103,573	2.31	3.38	151,548	(47,975)
316.00	Misc. Power Plant Equipment	324,177	LIFESPAN	40.25	(7.21)	(23,373)	241,631	105,919	12.67	8,364	2.56	5.15	16,699	(8,331)
	Total Carbon	90,451,299		34.41	(7.93)	(7,171,419)	60,680,463	36,942,255	13.41	2,759,721	3.05	4.92	4,446,365	(1,686,644)
<b>CHOLLA</b>														
311.00	Structures & Improvements	46,531,254	LIFESPAN	57.24	(6.03)	(2,805,835)	26,501,118	22,835,971	34.70	730,541	1.57	2.37	1,102,791	(372,250)
312.00	Boiler Plant Equipment	224,663,224	LIFESPAN	55.30	(5.07)	(11,390,425)	126,940,827	109,112,822	32.95	3,369,948	1.50	2.44	5,481,783	(2,111,834)
314.00	Turbogenerator Units	52,435,858	LIFESPAN	53.18	(6.97)	(3,654,779)	29,411,528	26,679,109	31.28	896,653	1.71	2.46	1,289,922	(393,268)
315.00	Accessory Electric Equipment	46,931,139	LIFESPAN	59.39	(4.37)	(2,050,891)	27,878,731	21,103,289	35.05	605,412	1.29	2.19	1,027,792	(422,380)
316.00	Misc. Power Plant Equipment	3,144,722	LIFESPAN	51.05	(4.44)	(139,626)	1,816,852	1,487,496	27.81	52,831	1.68	2.44	76,731	(23,900)
	Total Cholla	373,706,197		55.72	(5.36)	(20,041,556)	212,549,056	181,198,697	33.15	5,655,385	1.51	2.40	8,979,019	(3,323,633)
<b>COLSTRIP</b>														
311.00	Structures & Improvements	57,092,259	LIFESPAN	59.49	(4.43)	(2,529,187)	29,491,085	30,130,361	38.45	787,873	1.38	2.24	1,278,867	(490,993)
312.00	Boiler Plant Equipment	109,820,198	LIFESPAN	56.65	(4.11)	(4,513,610)	55,483,536	58,850,272	36.26	1,647,303	1.50	2.30	2,525,965	(878,562)
314.00	Turbogenerator Units	31,536,371	LIFESPAN	50.57	(6.19)	(1,952,101)	13,803,841	19,684,631	34.23	596,577	1.86	2.55	804,177	(217,601)
315.00	Accessory Electric Equipment	8,906,050	LIFESPAN	60.49	(3.22)	(286,775)	4,663,685	4,529,140	38.83	116,669	1.31	2.18	194,152	(77,487)
316.00	Misc. Power Plant Equipment	2,181,451	LIFESPAN	49.09	(3.76)	(82,023)	1,050,475	1,212,959	30.06	40,357	1.85	2.62	57,154	(16,797)
	Total Colstrip	209,536,329		56.59	(4.47)	(9,363,696)	104,492,622	114,407,403	36.60	3,178,779	1.52	2.32	4,860,215	(1,681,436)
<b>CRAIG</b>														
311.00	Structures & Improvements	35,748,677	LIFESPAN	53.20	(5.06)	(1,806,883)	17,846,042	19,711,518	27.24	725,698	2.03	2.57	918,741	(193,043)
312.00	Boiler Plant Equipment	90,528,120	LIFESPAN	44.30	(4.74)	(4,291,033)	36,861,038	57,958,115	26.14	2,217,939	2.45	2.66	2,408,048	(190,109)
314.00	Turbogenerator Units	19,618,653	LIFESPAN	48.02	(6.17)	(1,210,483)	9,190,529	11,638,807	25.10	470,852	2.40	2.77	543,442	(72,590)
315.00	Accessory Electric Equipment	16,399,943	LIFESPAN	54.21	(4.25)	(696,996)	8,298,894	8,798,047	27.43	321,439	1.96	2.50	409,899	(86,560)
316.00	Misc. Power Plant Equipment	1,681,857	LIFESPAN	48.11	(4.34)	(72,125)	815,368	918,614	22.88	40,217	2.42	2.79	46,366	(6,149)
	Total Craig	163,957,450		47.72	(4.93)	(8,079,521)	73,011,871	99,025,100	26.35	3,776,145	2.30	2.64	4,326,596	(650,450)
<b>DAVE JOHNSTON</b>														
310.20	Land Rights	99,970	LIFESPAN	54.39	-	-	62,895	37,075	21.00	1,769	1.77	2.42	2,419	(650)
311.00	Structures & Improvements	50,207,724	LIFESPAN	39.65	(6.03)	(4,031,680)	25,830,938	28,408,466	20.57	1,390,754	2.77	3.53	1,772,333	(381,579)
312.00	Boiler Plant Equipment	280,524,596	LIFESPAN	39.37	(7.85)	(22,021,181)	145,536,319	157,009,458	19.94	8,079,108	2.88	3.60	10,098,885	(2,019,777)
314.00	Turbogenerator Units	67,360,848	LIFESPAN	41.17	(8.79)	(5,921,019)	37,326,997	35,954,870	19.34	1,933,256	2.87	3.29	2,216,172	(282,916)
315.00	Accessory Electric Equipment	16,807,137	LIFESPAN	48.20	(7.42)	(1,247,090)	10,281,566	10,772,641	20.68	376,480	2.24	2.93	492,449	(115,969)
316.00	Misc. Power Plant Equipment	4,984,680	LIFESPAN	22.66	(6.94)	(345,935)	987,556	4,373,039	18.04	243,251	4.88	4.81	229,783	13,469
	Total Dave Johnston	419,984,935		39.85	(7.99)	(33,566,905)	219,996,291	233,355,549	19.93	12,024,619	2.86	3.53	14,812,051	(2,787,432)

SCHEDULE 1

PACIFICORP  
REMAINING LIFE DEPRECIATION RATES

[1] Account Number	[2] Description	[3] 12/31/2006 Balance \$	[4] IOWA CURVE	[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>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	(738,909)
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	63,090	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	(3,726,709)
<b>HAYDEN</b>														
311.00	Structures & Improvements	5,991,642	LIFESPAN	50.19	(5.51)	(330,139)	3,610,214	2,711,567	23.44	116,238	1.94	2.40	143,799	(27,562)
312.00	Boiler Plant Equipment	51,076,299	LIFESPAN	37.87	(5.21)	(2,861,075)	22,371,460	31,365,914	22.63	1,389,275	2.72	3.36	1,716,164	(326,888)
314.00	Turbogenerator Units	6,477,476	LIFESPAN	46.89	(6.28)	(406,785)	3,803,200	3,081,061	21.86	141,209	2.18	2.80	181,369	(40,160)
315.00	Accessory Electric Equipment	2,480,826	LIFESPAN	54.57	(4.82)	(119,576)	1,590,162	42,918	23.58	42,918	1.73	2.36	58,547	(15,629)
316.00	Misc. Power Plant Equipment	1,107,141	LIFESPAN	42.92	(4.75)	(52,589)	611,315	548,415	20.18	27,236	2.46	3.02	33,436	(6,200)
	Total Hayden	67,133,384		40.39	(5.32)	(3,570,165)	31,986,351	38,717,198	22.62	1,716,876	2.56	3.18	2,133,316	(416,433)
<b>HUNTER</b>														
310.20	Land Rights	246,338	LIFESPAN	60.99	-	-	131,823	114,515	36.00	3,178	1.29	2.39	5,887	(2,710)
311.00	Structures & Improvements	201,765,763	LIFESPAN	59.03	(5.97)	(12,045,416)	108,453,822	105,357,357	34.74	3,046,663	1.51	2.62	5,286,263	(2,239,600)
312.00	Boiler Plant Equipment	514,488,895	LIFESPAN	53.58	(5.86)	(30,149,049)	249,906,666	294,731,278	32.94	9,415,147	1.83	2.76	14,199,894	(4,784,747)
314.00	Turbogenerator Units	147,308,284	LIFESPAN	45.86	(7.47)	(11,003,927)	56,864,651	101,447,530	31.28	3,329,167	2.26	3.21	4,728,595	(1,399,428)
315.00	Accessory Electric Equipment	96,414,791	LIFESPAN	58.91	(4.93)	(4,851,649)	52,140,730	51,125,910	35.05	1,466,380	1.49	2.58	2,539,102	(1,072,721)
316.00	Misc. Power Plant Equipment	3,933,490	LIFESPAN	54.07	(4.79)	(188,414)	1,995,088	2,126,836	27.81	76,310	1.94	2.86	112,498	(36,188)
	Total Hunter	966,157,531		54.05	(6.03)	(58,238,655)	469,492,760	554,903,426	33.26	17,336,844	1.79	2.78	26,872,238	(9,535,394)
<b>HUNTINGTON</b>														
311.00	Structures & Improvements	100,385,029	LIFESPAN	56.44	(6.87)	(6,896,451)	55,684,054	51,597,426	29.12	1,776,815	1.77	3.14	3,152,090	(1,375,275)
312.00	Boiler Plant Equipment	383,517,679	LIFESPAN	40.67	(6.67)	(25,580,629)	133,011,643	276,086,665	27.86	10,086,515	2.63	3.44	13,193,008	(3,106,493)
314.00	Turbogenerator Units	95,025,076	LIFESPAN	42.52	(7.67)	(7,286,423)	38,297,805	64,015,684	26.89	2,404,134	2.53	3.83	3,639,460	(1,235,326)
315.00	Accessory Electric Equipment	30,826,358	LIFESPAN	54.86	(6.03)	(1,856,829)	16,333,685	16,351,502	29.34	557,957	1.81	3.09	952,534	(394,577)
316.00	Misc. Power Plant Equipment	2,276,528	LIFESPAN	44.86	(5.99)	(136,364)	1,074,875	1,338,017	24.16	58,051	2.55	3.84	87,419	(29,367)
	Total Huntington	612,030,670		44.26	(6.82)	(41,760,697)	244,402,062	409,389,305	27.95	14,883,473	2.43	3.44	21,024,512	(6,141,039)
<b>JAMES RIVER</b>														
311.00	Structures & Improvements	5,733,734	LIFESPAN	20.41	(1.17)	(67,085)	2,857,119	2,843,700	9.91	297,007	5.18	5.78	331,410	(34,402)
312.00	Boiler Plant Equipment	5,996,092	LIFESPAN	20.28	(1.15)	(66,676)	2,868,293	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	(113,466)
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	61.44	-	-	172,586	108,525	31.00	3,514	1.25	2.54	7,140	(3,626)
311.00	Structures & Improvements	133,223,694	LIFESPAN	56.91	(7.38)	(9,831,909)	80,372,213	62,683,390	30.06	2,104,934	1.58	3.03	4,036,678	(1,931,744)
312.00	Boiler Plant Equipment	563,605,760	LIFESPAN	48.62	(7.04)	(39,677,846)	285,458,084	317,825,522	28.72	11,384,836	2.02	3.27	18,429,908	(7,045,072)
314.00	Turbogenerator Units	141,995,226	LIFESPAN	43.87	(6.35)	(11,856,601)	64,159,253	89,692,574	27.46	3,336,888	2.35	3.57	5,069,230	(1,732,342)
315.00	Accessory Electric Equipment	53,139,468	LIFESPAN	59.17	(5.97)	(3,491,263)	33,150,481	791,778	30.29	23,480,250	1.49	2.85	1,514,475	(722,897)
316.00	Misc. Power Plant Equipment	3,880,932	LIFESPAN	50.68	(5.95)	(230,915)	2,269,577	1,842,270	24.79	75,678	1.95	3.26	126,518	(50,940)
	Total Jim Bridger	896,126,191		49.74	(7.26)	(65,088,534)	465,582,194	495,632,531	28.80	17,697,629	1.97	3.26	29,183,949	(11,486,321)
<b>NAUGHTON</b>														
310.20	Land Rights	15,016	LIFESPAN	66.50	-	-	10,223	4,793	23.00	209	1.39	1.52	228	(20)
311.00	Structures & Improvements	60,389,753	LIFESPAN	42.75	(6.56)	(5,169,363)	31,142,504	34,416,612	22.47	1,588,251	2.63	2.87	1,733,186	(144,935)
312.00	Boiler Plant Equipment	233,299,215	LIFESPAN	39.85	(8.01)	(18,687,267)	112,653,532	139,332,950	21.73	6,579,038	2.82	2.90	6,765,677	(186,639)
314.00	Turbogenerator Units	59,084,843	LIFESPAN	37.76	(9.13)	(5,394,446)	27,478,841	37,000,448	21.01	1,825,722	3.09	2.63	1,553,931	271,790
315.00	Accessory Electric Equipment	20,068,312	LIFESPAN	45.48	(7.63)	(1,531,212)	10,949,409	10,650,115	22.61	475,619	2.37	2.40	481,639	(6,020)
316.00	Misc. Power Plant Equipment	1,774,799	LIFESPAN	45.18	(7.38)	(130,980)	1,024,207	881,572	19.46	48,807	2.75	2.72	48,275	(532)
	Total Naughton	374,631,938		40.32	(6.25)	(30,913,269)	183,256,716	222,286,491	21.77	10,517,645	2.81	2.82	10,582,937	(65,292)

SCHEDULE 1

PACIFICORP  
REMAINING LIFE DEPRECIATION RATES

[1] Account Number	[2] Description	[3] 12/31/2006 Balance \$	[4] IOWA CURVE	[5] Average Life Yrs	[6] NET SALVAGE Amount \$	[7] 12/31/2006 Book Reserve \$	[8] Net Plant \$	[9] Rem. Life Yrs	[10] Annual Amount \$	[11] Deprec. Rate %	[12] Existing Rate %	[13] Annual Amount \$	[14] Increase or (Decrease) \$
<b>WYODAK</b>													
310.20	Land Rights	164,797	LIFESPAN	57.69	-	87,525	77,272	33.00	2,340	1.42	2.85	4,697	(2,357)
311.00	Structures & Improvements	49,345,431	LIFESPAN	58.00	(2,245,217)	27,897,742	23,692,906	31.94	745,116	1.51	2.85	1,455,680	(710,574)
312.00	Boiler Plant Equipment	209,108,760	LIFESPAN	51.51	(8,803,479)	104,110,877	113,801,362	30.43	3,743,047	1.79	3.15	6,586,926	(2,843,879)
314.00	Turbogenerator Units	48,780,563	LIFESPAN	51.79	(2,809,760)	25,717,602	28,572,721	29.02	887,806	1.82	3.09	1,507,319	(619,513)
315.00	Accessory Electric Equipment	19,417,597	LIFESPAN	59.86	(702,917)	11,296,834	8,823,680	32.20	277,672	1.43	2.84	551,460	(273,788)
316.00	Misc. Power Plant Equipment	838,940	LIFESPAN	53.00	(32,719)	298,514	573,145	26.03	22,064	2.63	3.20	26,846	(4,782)
	Total Wyodak	327,656,088		53.00	(14,594,092)	169,409,094	172,841,086	30.54	5,678,045	1.73	3.09	10,132,938	(4,454,893)
	Subtotal Steam Production	4,687,335,913		48.28	(304,122,144)	2,361,986,951	2,629,471,106	28.13	99,866,123	2.13	3.14	146,994,980	(47,128,856)
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		99,866,123			146,994,980	(47,128,856)
<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	0.87	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)
	TOTAL AMERICAN FORK	1,008,797		37.02	-	895,126	113,671	0.67	113,671	11.27	28.45	286,955	(173,284)
<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	(9,614)	482,932	718,494	20.56	34,946	2.91	2.88	34,612	334
332.0	Reservoirs, Dams & Waterways	5,060,587	LIFESPAN	40.01	(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	(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	(34,040)	482,184	831,239	19.90	41,771	3.24	3.19	41,131	639
335.0	Misc. Power Plant Equipment	8,847	LIFESPAN	47.70	-	3,966	4,861	19.51	249	2.82	2.96	262	(13)
336.0	Roads, Railroads & Bridges	744	LIFESPAN	109.90	(8)	480	272	20.40	13	1.79	2.14	16	(3)
	TOTAL ASHTON/ST. ANTHONY	10,037,586		40.10	(154,742)	3,840,078	6,352,250	20.48	310,221	3.09	3.16	316,699	(6,479)
<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	(35,247)	1,733,047	1,566,344	26.24	60,836	1.85	1.82	59,953	883
332.0	Reservoirs, Dams & Waterways	17,358,186	LIFESPAN	69.33	(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	(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	(108,776)	1,227,409	2,007,109	24.88	80,672	2.58	2.21	69,079	11,599
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	(7,688)	223,751	325,366	26.32	12,362	2.28	2.19	11,857	505
	TOTAL BEAR RIVER	32,303,634		64.28	(644,201)	15,222,729	17,725,106	26.14	679,211	2.10	2.06	665,554	13,657
<b>BEND</b>													
331.0	Structures & Improvements	56,557	LIFESPAN	49.36	(28)	66,693	(10,108)	3.99	-	0.00	1.19	673	(673)
332.0	Reservoirs, Dams & Waterways	77,921	LIFESPAN	86.70	(55)	92,788	(17,812)	3.99	-	0.00	0.04	31	(31)
333.0	Waterwheels, Turbines & Generators	76,568	LIFESPAN	68.78	(92)	95,768	(16,138)	3.99	-	0.00	0.56	429	(429)
334.0	Accessory Electric Equipment	628,086	LIFESPAN	23.70	(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)	212	(38)	3.99	-	0.00	0.46	1	(1)
	TOTAL BEND	854,660		34.93	(1,117)	929,298	(73,501)	3.96	1,110	0.13	3.60	30,793	(29,683)

SCHEDULE 1

PACIFICORP  
REMAINING LIFE DEPRECIATION RATES

[1] Account Number	[2] Description	[3] 12/31/2006 Balance \$	[4] IOWA CURVE	[5] Average Life Yrs	[6] NET SALVAGE Amount %	[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>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	96,315	(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)	33,729	33,729	37.43	901	0.46	1.34	2,639	(1,736)
336.0	Roads, Railroads & Bridges	3,731	LIFESPAN	124.20	(2.57)	(96)	5,377	(1,550)	46.55	-	0.00	-	-	-
	TOTAL BIG FORK	6,234,904		59.95	(3.33)	(207,690)	3,447,067	2,995,527	44.88	66,613	1.07	2.18	135,721	(69,109)
<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	(19,069)	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)
	TOTAL CLINE FALLS	302,594		39.53	(0.32)	(958)	381,808	(78,256)	6.94	-	0.00	16.59	50,201	(50,201)
<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
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	4,301,280	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	(10,509)
	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)	1,417,786	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	480,384	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	6,981,338	17.62	386,644	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	27,236	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	16,614	(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	(3,489)
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	447,387		25.45	(0.09)	(381)	437,163	10,585	3.57	4,346	0.97	2.38	10,667	(6,321)

SCHEDULE 1

PACIFICORP  
REMAINING LIFE DEPRECIATION RATES

[1] Account Number	[2] Description	[3] 12/31/2006 Balance \$	[4] IOWA CURVE	[5] Average Life Yrs	[6] NET SALVAGE Amount %	[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>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)	(47,695)	842,764	2,752,892	23.58	116,747	3.29	3.49	123,817	(7,070)
333.0	Waterwheels, Turbines & Generators	675,594	LIFESPAN	47.35	(2.49)	(16,822)	281,168	411,248	23.42	17,560	2.80	2.76	16,646	(1,067)
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	722	22.07	33	2.32	2.56	36	(3)
	<b>TOTAL GRANITE</b>	<b>4,543,320</b>		<b>36.70</b>	<b>(1.58)</b>	<b>(71,581)</b>	<b>1,284,510</b>	<b>3,350,391</b>	<b>23.50</b>	<b>142,522</b>	<b>3.14</b>	<b>3.32</b>	<b>151,053</b>	<b>(8,531)</b>
<b>KLAMATH RIVER</b>														
330.2	Land Rights	679,934	LIFESPAN	55.95	-	-	187,236	482,698	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	-	122,389	119,770	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)	853,313	1,652,298	37.87	43,631	1.76	2.13	52,882	(9,251)
	<b>TOTAL KLAMATH RIVER</b>	<b>81,873,893</b>		<b>65.64</b>	<b>(2.92)</b>	<b>(2,389,833)</b>	<b>30,803,941</b>	<b>53,459,785</b>	<b>37.58</b>	<b>1,425,145</b>	<b>1.74</b>	<b>2.09</b>	<b>1,713,314</b>	<b>(286,169)</b>
<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
334.0	Accessory Electric Equipment	244,432	LIFESPAN	28.98	(2.36)	(5,769)	78,609	171,582	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	34,185	18.59	1,838	2.81	2.77	1,808	29
	<b>TOTAL LAST CHANCE</b>	<b>2,712,491</b>		<b>38.12</b>	<b>(1.46)</b>	<b>(39,729)</b>	<b>1,202,027</b>	<b>1,550,193</b>	<b>18.51</b>	<b>83,818</b>	<b>3.09</b>	<b>2.95</b>	<b>79,887</b>	<b>3,931</b>
<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	1.84	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)	59,300	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	1,027	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
	<b>TOTAL LIFTON</b>	<b>12,789,566</b>		<b>51.16</b>	<b>(1.87)</b>	<b>(239,464)</b>	<b>3,195,004</b>	<b>9,874,026</b>	<b>26.36</b>	<b>374,770</b>	<b>2.93</b>	<b>1.49</b>	<b>190,575</b>	<b>184,196</b>
<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	106,967	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)	3,901,274	3,901,274	38.09	102,423	1.38	1.62	119,867	(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	(23,846)
335.0	Misc. Power Plant Equipment	184,499	LIFESPAN	68.33	-	80,655	83,844	83,844	35.39	2,369	1.44	2.87	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
	<b>TOTAL MERWIN</b>	<b>54,052,037</b>		<b>63.05</b>	<b>(2.55)</b>	<b>(1,377,810)</b>	<b>20,946,836</b>	<b>34,483,011</b>	<b>38.31</b>	<b>902,430</b>	<b>1.67</b>	<b>1.89</b>	<b>1,020,285</b>	<b>(117,856)</b>

SCHEDULE 1

PACIFICORP  
REMAINING LIFE DEPRECIATION RATES

[1] Account Number	[2] Description	[3] 12/31/2006 Balance \$	[4] IOWA CURVE	[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>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	300,553	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	36,367,976	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	(1.72)	(92,722)	169,627	543,202	29.31	18,533	2.04	2.31	16,466	2,067
336.0	Roads, Railroads & Bridges	5,300,836	LIFESPAN	59.66	(2.26)	(2,068,282)	2,068,282	3,415,276	31.10	109,816	2.60	1.67	90,027	19,789
	TOTAL NORTH UMPQUA	103,132,232		62.51		(2,326,675)	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)	(235)	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	(0.42)	-	2,010	1,264	9.35	135	4.13	3.37	935	110
336.0	Roads, Railroads & Bridges	3,547	LIFESPAN	23.35	(0.39)	(794)	1,680	1,882	9.85	191	5.39	4.84	172	19
	TOTAL OLMSTED	205,219		69.34		(794)	139,968	66,045	9.70	6,818	3.32	2.56	5,260	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	364,569	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)	4,477,996	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)
<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	1,302,484	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	185,446	LIFESPAN	59.83	(1.66)	(3,244)	60,590	138,100	30.19	4,574	2.34	1.82	3,557	1,017
	TOTAL PROSPECT # 1, 2 AND 4	30,073,259		42.41	(1.95)	(685,326)	5,098,549	25,560,036	30.21	845,961	2.81	1.65	497,223	348,738
<b>PROSPECT #3</b>														
331.0	Structures & Improvements	294,174	LIFESPAN	41.43	(0.40)	(1,177)	166,484	128,667	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	90,560	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	4.48	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)
	TOTAL PROSPECT #3	6,880,721		31.38	(0.76)	(52,138)	3,341,813	3,591,046	11.77	305,221	4.44	4.02	276,563	28,658

SCHEDULE 1

PACIFICORP  
REMAINING LIFE DEPRECIATION RATES

[1] Account Number	[2] Description	[3] 12/31/2006 Balance \$	[4] IOWA CURVE	[5] Average Life Yrs	[6] NET SALVAGE 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>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)	221,114	161,878	13.66	16,187	3.78	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	2.21	60	2.21	2.21	60	0
	TOTAL SANTA CLARA	2,175,142		37.95	(1.08)	(23,494)	1,112,392	1,086,244	13.59	80,123	3.68	3.67	79,796	328
<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	33.82	-	-	1,113	973	13.12	74	3.56	3.68	77	(3)
	TOTAL SNAKE CREEK	904,145		41.20	(1.03)	(9,328)	540,297	373,176	13.65	27,355	3.03	3.24	29,337	(1,982)
<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)	(3,486)	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
	TOTAL STAIRS	1,177,232		46.22	(1.55)	(18,289)	611,166	584,355	18.42	31,762	2.70	2.81	33,064	(1,301)
<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	17,098,686	38.67	442,170	1.17	1.55	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)	(6,614)	134,718	269,041	38.68	6,956	1.76	2.20	8,693	(1,738)
	TOTAL SWIFT	66,310,322		79.50	(2.54)	(1,683,481)	34,589,671	33,404,132	38.52	870,586	1.31	1.66	1,103,663	(233,077)
<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	187,766	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)
333.0	Waterwheels, Turbines & Generators	118,090	LIFESPAN	69.03	(2.49)	(81,930)	39,100	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	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	33.71	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	33.71	10,423	2.10	1.98	9,849	574
334.0	Accessory Electric Equipment	199,117	LIFESPAN	51.26	(4.42)	(7,033)	56,287	107,863	30.87	3,494	2.20	2.05	3,262	232
335.0	Misc. Power Plant Equipment	2,594	LIFESPAN	51.29	-	-	7,965	13,029	30.79	423	2.05	2.07	426	(3)
	TOTAL VIVA NAUGHTON	1,189,596		52.15	(2.81)	(32,839)	417,704	784,731	32.55	24,122	2.06	2.01	23,539	583

SCHEDULE 1

PACIFICORP  
REMAINING LIFE DEPRECIATION RATES

[1] Account Number	[2] Description	[3] 12/31/2006 Balance \$	[4] IOWA CURVE	[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>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	(1,625)
	TOTAL WALLOWA FALLS	2,769,176		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	32,851	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	21,686	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	2,775,314		46.66	(0.91)	(24,696)	1,513,982	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	10,496,920	LIFESPAN	66.07	(4.32)	(453,555)	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	2,846,598	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	6,908	(1,087)
336.0	Roads, Railroads & Bridges	1,383,555	LIFESPAN	51.12	(2.18)	(30,161)	331,554	1,082,162	38.73	32,790	2.02	2.37	32,790	-
	TOTAL YALE	49,497,337		76.52	(2.82)	(1,397,682)	24,717,869	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	(6.18)	(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	28.13	2,895,689	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	29.99	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	785,453	3.00	255,151	11.24	3.37	76,512	178,639
344.00	Generators	2,989,789	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	(364,527)
344.00	Generators	15,673,643	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	203,361	(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>CURRENT CREEK</b>														



SCHEDULE 1

PACIFICORP  
REMAINING LIFE DEPRECIATION RATES

[1] Account Number	[2] Description	[3] 12/31/2006 Balance \$	[4] IOWA CURVE	[5] Average Life Yrs	[6] NET SALVAGE Amount Percent	[7] 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) \$
341.0	Structures & Improvements	26,120,692	LIFESPAN	40.42	(3.29)	(925,171)	939,117	28,106,749	38.92	722,702	2.57	3.08	866,117	(143,416)
342.0	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)
343.0	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)
344.0	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)
345.0	Accessories 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)
346.0	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	(1,456,968)
	<b>FOOTE CREEK</b>													
343.0	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)
344.0	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)
345.0	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>													
344.0	Generators - Utah	36,389	SQ	15.00	-	-	26,743	9,646	3.00	3,215	8.84	12.03	4,378	(1,162)
344.0	Generators - Oregon	56,322	SQ	15.00	-	-	43,407	12,915	4.00	3,229	5.73	7.90	4,449	(1,221)
344.0	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>													
341.0	Structures & Improvements	4,531,700	LIFESPAN	25.47	(0.52)	(23,565)	68,888	4,488,377	24.97	179,671	3.96	4.02	182,174	(2,504)
343.0	Prime Movers	170,860,951	LIFESPAN	24.82	(0.71)	(1,213,113)	2,597,309	169,476,755	24.92	6,968,617	4.08	4.02	6,868,610	100,006
346.0	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	728,689,259	30.73	25,105,358	3.19	3.42	26,831,998	(1,826,640)
340.30	Water Rights - Lakeside	14,529,040												
340.30	Water Rights - Current Creek	2,890,419					351							
	TOTAL OTHER PRODUCTION	804,775,343		33.60	(2.34)	(18,837,614)	77,524,590	728,689,259	30.07	25,105,358	3.12	3.35	26,931,998	(1,826,640)
	TOTAL DEPRECIABLE PRODUCTION PLANT	5,982,632,583		47.84	(6.09)	(364,523,773)	2,665,465,624	3,681,690,732	28.82	139,318,722	2.33	3.11	186,241,528	(46,922,806)
344.00	Generators - Lakeside	328,000,000		40.00	(3.34)	-	-	-			2.58			
	MARENGO WIND	248,000,000		24.87	(1.00)	-	-	-			4.06			
	WASHINGTON WIND	224,000,000												
	<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)	(652,602)	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	508,936,637	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	560,998,136	39.52	14,185,176	2.25	2.13	13,426,509	758,666
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	-	-	2,841,982	6,303,696	52.88	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	2,652,005,379		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>													
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	(30,363)
362.00	Station Equipment	160,587,683	R1	52.00	(10.00)	(16,058,768)	45,701,568	130,944,883	39.82	3,005,020	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	59.00	(100.00)	(282,793,465)	165,126,040	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	48.00	(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)

SCHEDULE 1

PACIFICORP  
REMAINING LIFE DEPRECIATION RATES

[1] Account Number	[2] Description	[3] 12/31/2006 Balance	[4] IOWA CURVE	[5] Average Life Yrs	[6] NET SALVAGE Amount 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)
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	2.26	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	2.88	2.62	8,910,509	902,584
369.10	Overhead Services	60,741,141	R2	65.00	(25.00)	(15,185,285)	17,869,686	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	14.13	2,609,519	3.64	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	30,222,689	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)	1,102,870	116,829	9.44	116,829	3.06	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	1,484,738,157		50.08	(46.32)	(687,786,473)	614,021,978	1,568,502,662	37.40	42,817,486	2.88	2.89	42,855,111	(37,625)

WASHINGTON - DISTRIBUTION

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	78,881,082	R1.5	50.00	(10.00)	(86,768,168)	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)	23,423,063	72,269,280	45.45	1,580,063	2.99	2.44	1,297,163	282,920
366.00	UG Conduit	13,724,890	R4	40.00	(105.00)	(14,411,135)	8,624,686	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	107,069
368.00	Line Transformers	82,326,435	R2.5	42.00	(25.00)	(20,581,609)	35,001,701	67,906,343	27.74	2,447,858	2.97	2.15	1,770,018	677,939
369.20	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	3.76	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	(90.00)	(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	348,051,140		48.84	(56.22)	(195,881,400)	147,101,458	396,631,082	35.57	11,273,226	3.24	2.97	10,344,646	928,390

WYOMING - DISTRIBUTION

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	5,284,324	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)	43,855,172	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	2.54	2.54	2,049,737	(46,559)
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	(20.00)	(18,681,744)	20,952,678	35,092,554	26.12	1,343,513	3.60	2.50	934,087	409,426
368.00	Line Transformers	70,949,860	R1	38.00	(20.00)	(14,189,972)	23,860,532	59,249,300	27.27	2,172,682	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	278,628	(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	560,190	3.25	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)	2,884,923	8,919,893	38.72	230,369	2.83	2.72	221,067	9,302
	TOTAL WYOMING - DISTRIBUTION	448,005,125		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

CALIFORNIA - DISTRIBUTION

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
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	(100.00)	(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	(40.00)	(157,510)	1,697,125	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)	(38,813)	1,697,125	2,388,134	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)	199,296	328,231	13.85	23,699	8.76	4.81	12,968	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	25,284	10,768
	TOTAL CALIFORNIA - DISTRIBUTION	189,247,340		52.16	(84.95)	(160,773,601)	79,732,835	270,288,106	38.47	7,182,106	3.80	2.99	5,658,122	1,523,984

SCHEDULE 1

PACIFICORP  
REMAINING LIFE DEPRECIATION RATES

[1] Account Number	[2] Description	[3] 12/31/2006 Balance \$	[4] IOWA CURVE	[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>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	25,087,428	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	3,964,875	15.33	396,274	3.49	4.31	489,864	(93,591)
363.00	Storage Battery - Supervisory Eqt.	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 Eqt.	64,739	SQ	15.00	-	-	18,172	46,567	11.50	4,049	6.25	4.31	2,780	1,269
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	180,757,889	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	323,284,851	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	84,285,977	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)
	TOTAL UTAH - DISTRIBUTION	1,904,102,727		45.88	(21.24)	(404,369,210)	630,918,580	1,677,553,357	36.04	48,639,205	2.55	2.55	48,603,233	35,972
<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	(7.00)	(1,345,987)	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	-	-	4,399,377	16,184,984	38.25	423,137	2.20	1.84	353,602	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)
363.00	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	3.44	3.83	2,022,662	(221,970)
364.00	OH Conductors & Devices	32,156,819	R0.5	42.00	(35.00)	(11,254,887)	13,284,983	30,146,813	32.98	914,094	2.81	2.72	874,665	39,428
365.00	UG Conduit	6,161,271	R2	60.00	(45.00)	(2,842,322)	2,501,708	6,656,885	48.48	137,312	2.17	2.16	150,327	(13,015)
366.00	UG Conductors & Devices	20,787,084	R2	50.00	(15.00)	(3,119,563)	7,569,943	16,346,703	38.87	420,548	2.02	2.16	449,217	(28,668)
368.00	Line Transformers	56,068,551	R0.5	45.00	(10.00)	(5,606,655)	17,666,192	46,239,214	36.26	1,275,213	2.20	2.31	1,341,646	(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)
	TOTAL IDAHO - DISTRIBUTION	228,782,258		43.92	(27.95)	(63,941,601)	98,611,113	194,112,746	34.05	5,919,412	2.59	2.73	6,248,403	(328,991)
<b>TOTAL DISTRIBUTION PLANT</b>														
		4,602,926,757		47.72	(37.40)	(1,721,584,777)	1,759,617,959	4,564,893,575	36.28	129,629,767	2.82	2.74	126,273,661	3,356,105
<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. Eqt. - 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. Eqt. - 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. Eqt. - 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
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)
<b>AZ, CO, MT, ETC. - GENERAL</b>														
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. Eqt. - 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. Eqt. - 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. Eqt. - 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	1,143,859	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)
<b>WASHINGTON - GENERAL</b>														

SCHEDULE 1

PACIFICORP  
REMAINING LIFE DEPRECIATION RATES

[1] Account Number	[2] Description	[3] 12/31/2006 Balance \$	[4] IOWA CURVE	[5] Average Life Yrs	[6] NET SALVAGE 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) \$
390.00	Structures & Improvements	10,852,793	R3	30.00	(10.00)	(1,085,279)	8,396,120	3,80	20.37	412,181	3.80	412,406	203,786	(225)
392.10	Transp. Expt. - Light Trucks & Vans	2,336,736	R3	12.00	10.00	233,674	813,479	1,289,583	6.98	184,754	7.91	166,142	166,142	18,612
392.50	Transp. Expt. - Medium Trucks	2,963,482	R3	14.00	10.00	296,349	796,743	1,866,400	9.50	198,568	6.66	218,988	218,988	(20,420)
392.90	Transp. Expt. - Trailers	618,162	S0.5	33.00	15.00	92,724	129,882	16,359	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	7.16	387,056	367,971	(19,085)
397.00	Communication Equipment	12,790,163	R2	20.00	-	4,638,074	4,638,074	8,152,089	12.16	670,402	6.21	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)

IDAHO - GENERAL

389.20	Land Rights	4,868	R1	40.00	-	-	2,013	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	6,466,329	29.69	217,525	2.12	2.43	249,797	(32,271)
392.10	Transp. Expt. - 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. Expt. - Medium Trucks	2,747,101	L2	15.00	10.00	412,065	1,564,275	1,435,111	10.90	143,511	5.22	5.64	154,936	(11,425)
392.90	Transp. Expt. - Trailers	836,404	R2	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	1,479,480	L0.5	7.00	10.00	147,948	994,688	396,816	2.93	135,432	9.15	9.55	141,288	(5,866)
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)	(581,789)	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)

WYOMING - GENERAL

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	13.00	(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. Expt. - Light Trucks & Vans	4,786,508	S1.5	30.00	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. Expt. - 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. Expt. - Trailers	2,123,847	R4	30.00	5.00	106,192	679,162	1,138,493	18.71	71,539	3.27	3.27	69,450	2,089
396.30	Light Power Operated Equipment	2,407,263	S-5	9.00	15.00	361,089	880,020	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

CALIFORNIA - GENERAL

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. Expt. - 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. Expt. - 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. Expt. - Trailers	282,127	R4	35.00	5.00	14,106	95,010	173,011	22.92	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	529,488	349,643	3.27	106,925	10.34	5.82	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	2,787,109	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

UTAH - GENERAL

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	82,289,796	R1	40.00	10.00	8,229,980	22,392,174	51,677,642	28.74	1,798,109	2.16	2.43	1,999,885	(201,776)
392.10	Transp. Expt. - Light Trucks & Vans	18,602,220	R3	12.00	10.00	1,860,222	7,798,606	8,943,382	6.90	1,315,205	7.07	6.89	1,244,489	70,716
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. Expt. - 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. Expt. - 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	6,608,854	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)	22,263,612	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)

UTAH MINING

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	1.84	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)

SCHEDULE 1

PACIFICORP  
REMAINING LIFE DEPRECIATION RATES

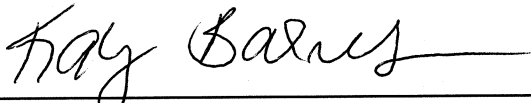
[1] Account Number	[2] Description	[3] 12/31/2006 Balance \$	[4] IOWA CURVE	[5] Average Life Yrs	[6] NET SALVAGE Amount Percent	[7] NET SALVAGE Amount \$	[8] 12/31/2006 Book Reserve \$	[9] Net Plant \$	[10] Rem. Life Yrs	[11] Annual Amount \$	[12] Deprec. Rate %	[13] Existing Rate %	[14] Annual Amount \$	[15] Increase or (Decrease) \$
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	-	-	23,690,917	11,019,353	12.51	860,844	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		48.37	(18.47)	(2,595,417,118)	5,757,725,972	10,887,226,252	32.97	357,452,845	2.54	2.91	409,204,552	(51,751,707)

**CERTIFICATE OF SERVICE**

**UM 1329**

I certify that I have this day served the foregoing document upon all parties of record in this proceeding by delivering a copy in person or by mailing a copy properly addressed with first class postage prepaid, or by electronic mail pursuant to OAR 860-13-0070, to the following parties or attorneys of parties.

Dated at Salem, Oregon, this 29th day of February, 2008.



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Kay Barnes  
Public Utility Commission  
Regulatory Operations  
550 Capitol St NE Ste 215  
Salem, Oregon 97301-2551  
Telephone: (503) 378-5763

**UM 1329  
Service List (Parties)**

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