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**BEFORE THE PUBLIC UTILITY COMMISSION
OF OREGON**

UM 1064

| | | |
|-----------------------------------------------|---|-------|
| In the Matter of |) | |
| |) | |
| PACIFICORP, |) | |
| dba PACIFIC POWER & LIGHT COMPANY, |) | ORDER |
| |) | |
| Application for an Order Authorizing a Change |) | |
| in Depreciation Rates Applicable to Electric |) | |
| Property. |) | |

DISPOSITION: STIPULATION ADOPTED.

On October 1, 2002, PacifiCorp, dba Pacific Power and Light Company (PacifiCorp), filed Application for an Order Approving a Change in Depreciation Rates. Based on the March 31, 2002 plant balances, the changes proposed by PacifiCorp would have reduced Oregon jurisdictional depreciation rates by approximately \$4.4 million.

On March 20, 2003, a prehearing conference was held to identify parties and establish a procedural schedule. Pursuant to the schedule, the Staff of the Public Utility Commission (Staff) submitted its depreciation proposal on April 30, 2003. No other person or entity requested party status in the proceeding.

A settlement conference was held in this matter on May 16, 2003. The discussions resulted in a compromise settlement between PacifiCorp and Staff (hereafter, the Stipulation). The Stipulation is attached to this Order as Appendix A, and sets forth the procedural history of the docket, positions of the parties, the terms of the settlement agreement, and general terms and conditions. Exhibit 1 of the Stipulation details the account-by account depreciation rates agreed to by the parties.

Under the terms of the Stipulation, PacifiCorp's depreciation rates will decrease by approximately \$12.7 million on an annual basis. The stipulated effective date is April 1, 2003. The stipulation is sponsored by the testimony of Staff Senior Cost Analyst Roger White, attached to this Order as Appendix B.

After reviewing the terms of the Stipulation and supporting testimony, the Commission concludes that agreement reached by PacifiCorp and Staff will produce depreciation rates that are fair, just and reasonable. The Stipulation should be adopted.

ORDER

IT IS ORDERED that the Stipulation between Staff and PacifiCorp, dba Pacific Power and Light Company, regarding depreciation rates is approved. The Stipulation shall take effect April 1, 2003.

Made, entered, and effective _____.

Roy Hemmingway
Chairman

Lee Beyer
Commissioner

A party may request rehearing or reconsideration of this order pursuant to ORS 756.561. A request for rehearing or reconsideration must be filed with the Commission within 60 days of the date of service of this order. The request must comply with the requirements in OAR 860-014-0095. A copy of any such request must also be served on each party to the proceeding as provided by OAR 860-013-0070(2). A party may appeal this order to a court pursuant to applicable law.

**BEFORE THE PUBLIC UTILITY COMMISSION
OF OREGON**

UM 1064

**In the Matter of the Application of
PacifiCorp, dba Pacific Power & Light, for
an Order Authorizing a Change in
Depreciation Rates Applicable to Electric
Property.**

**STIPULATION BETWEEN
STAFF AND PACIFICORP**

This Stipulation is entered into for the purpose of resolving all issues regarding PacifiCorp's application seeking a change in depreciation rates applicable to the Company's electric plant.

PARTIES

1. The initial parties to this Stipulation are PacifiCorp and the Staff of the Public Utility Commission of Oregon ("Staff"). No other entities have sought or secured party status in this Docket.

INTRODUCTION

2. On October 1, 2002, PacifiCorp commenced this proceeding by filing its Application for an Order Approving a Change in Depreciation Rates ("Application"). Based on March 31, 2002 plant balances, the changes in depreciation rates proposed by PacifiCorp would have resulted in an annual Oregon jurisdictional decrease of approximately \$4.4 million. The testimony and depreciation study of Deloitte & Touche, by Donald S. Roff, based on electric property as of March 31, 2002, ("Study") was concurrently filed in support of the Company's application.

3. On Thursday, March 20, 2003, Administrative Law Judge Samuel J. Petrillo conducted a prehearing telephone conference to identify parties and to establish a procedural schedule. Pursuant to the schedule established by ALJ Petrillo, Staff submitted its proposal addressing PacifiCorp's depreciation Application on April 30, 2003.

4. On Friday, May 16, 2003, PacifiCorp and Staff participated in a Settlement Conference at the Commission's offices in Salem, Oregon. The discussions resulted in a compromise settlement of the Parties (the "Stipulation"). The initial positions taken in this Docket by PacifiCorp and Staff, and the settlement that was reached, are summarized below. Attached Stipulation Exhibit No. 1, incorporated herein by this reference, sets forth the detailed account-by-account depreciation rates that parties agree should be adopted by the Commission.

POSITIONS OF THE PARTIES

5. PacifiCorp's proposed depreciation rates, and their justification, are set forth in the Study filed with its Application. The Study concludes that a decrease in total Company annual depreciation expense of approximately \$0.7 million, compared with the level of annual depreciation expense developed by application of the currently authorized depreciation rates to the same plant balances, is justified. Oregon jurisdictional depreciation expenses would decrease by approximately \$4.4 million under the Study recommendations.

6. Oregon Staff proposes modification of the Study's recommendations regarding net salvage for steam production plant and one Company transmission plant account. In addition, Staff recommends adjustments to the depreciation expense for the Company's hydroelectric plant assets and removal from the Company's Study of the Naches hydro plant in light of the pending sale of this facility. These recommended Study modifications would decrease PacifiCorp's annual Oregon depreciation expense from the originally-filed \$4.4 million to \$8.8 million. These recommendations were accepted by PacifiCorp.

In addition, Staff's April 30, 2003 proposal recommended four changes to PacifiCorp's proposed net salvage allowances for the Distribution and General Plant functions and further recommended changes in average service life or dispersion curve (or both) for all but three of the fourteen FERC account categories in the Distribution Plant function. For General Plant, the Staff also proposes changes in average service life or dispersion curve (or both) for five of the eight FERC accounts.

Implementation of Staff's recommendations addressing net salvage value and Distribution and General Plant average service lives in addition to the changes listed above would have resulted in an annual decrease in depreciation expenses of approximately \$17 million dollars.

TERMS OF THE SETTLEMENT AGREEMENT

7. In this Stipulation, PacifiCorp and Oregon Staff were able to resolve the issues raised in this Docket. As a compromise of the issues in controversy, the Parties have agreed to depreciation rates that would result in a decrease of approximately \$12.7 million on an annual basis. This \$12.7 million annual depreciation expense decrease was reached through consensus on issues involving the negative net salvage values for steam generation and several transmission, distribution and general plant accounts, as well as consensus on the service lives on Distribution and General Plant accounts. This agreement regarding depreciation rates and net salvage values for specific plant accounts is set forth in detail in Stipulation Exhibit No. 1, and will be only briefly summarized below.

8. Average Service Lives. The following describes the PacifiCorp Staff agreement on average service lives (account average service lives not identified were uncontested and remain as filed in the Study):

Account 362.00—Station Equipment. The current approved average service life for Account 362 is 45 years. The Study recommendation is 50 years while Staff's initial position was 56 years. The Parties agreed on 55 years for settlement purposes.

Account 364.00—Poles, Towers and Fixtures. The current approved average service life for Account 364 is 35 years. Based on trends in average service life analysis, the Study increased the average service life to 38 years. Staff's recommendation was 44 years. For settlement purposes, the Parties agreed on 40 years average service life.

Account 365.00—Overhead Conductors and Devices. The current average service life is 40 years and the Study recommendation is 45 years. Staff's initial recommendation was 49 years. The Parties recommend 45 years, for settlement purposes.

Account 367.00—Underground Conductors and Devices. The current approved average service life is 40 years, and based upon the trends in average service life analysis indications, the Company's Study recommended increasing the average service life to 45 years. Staff's initial position was 57 years. The Parties agreed on a settlement position of 48 years.

Account 369.20—Underground Services. The existing average service life is 40 years and the Study recommends increasing the average service life to 45 years. Staff's April 30, 2003 position was 54 years. For settlement purposes, the Parties ask the Commission to adopt 54 years.

Account 368.00—Line Transformers. The existing average service life is 35 years and the Study recommendation was 38 years. Staff originally recommended a 39-year life but, for settlement purposes, the Parties agreed on propose 38 years.

Account 373.00—Street Lighting. The current average service life is 35 years. The Study recommended increasing the assumed life to 40 years while Staff's initial position was 48 years. The Parties recommend 40 years for settlement purposes.

Account 397.00—Communication Equipment. The Study recommended no change to the currently approved average service life of 20 years. Staff initially recommended 34 years. The Parties ask the Commission to approve an average service life of 20 years in this Stipulation.

9. Steam Production Plant Terminal Net Salvage. The Parties agree that PacifiCorp's terminal net salvage value for its steam production plant shall be revised by reducing the requested \$50.00 per KW level demolition cost estimate to \$25.00 per kW. Such reduction results in a negative 4.47 percent net salvage value for the Company's steam production plant versus the negative 6.5 percent currently in rates and the negative 8.21 percent requested by the Company in its filing.

10. Transmission and Distribution Plant Net Account Net Salvage. The Parties agree to the following transmission plant account net salvage levels (account net salvage levels not identified remain unchanged):

Account 356—Overhead Conductors. The current approved depreciation rate for Account 356 reflects net salvage of negative 45 percent. In its Application, PacifiCorp proposed a salvage level of negative 40 percent. Staff and the Company agree, for settlement purposes to a net salvage level at negative 30 percent.

The Parties agree to the following distribution plant account net salvage levels (account net salvage levels not identified remain unchanged):

Distribution Plant Account 370—Meters. In its Application, PacifiCorp proposed a salvage rate of zero. Staff proposed a positive a salvage rate of positive 2 percent. The Parties agree, for settlement purposes, on a salvage rate of positive 2 percent.

The Parties agree to the following general plant account net salvage levels (account net salvage levels not identified remain unchanged):

General Plant Account 390—Structures and Improvements. PacifiCorp originally proposed a salvage rate of zero. The Parties agree, for settlement purposes, to propose Staff's recommended rate of positive 2 percent.

General Plant Account 396.03—Light Power Operated Equipment. The Company's Study-based recommendation was a positive 35 percent, while Staff recommended using a positive 37 percent. For settlement purposes, the Parties agree to propose a positive 37 percent.

General Plant Account 397—Communication Equipment. PacifiCorp originally proposed use of a negative 10 percent salvage rate. Staff recommended use of a negative 5 percent. The Parties agree to propose using a negative 5 percent salvage rate.

11. Hydroelectric Plant Retirement Costs. In view of its pending sale, the Parties agree that the Company's proposed depreciation expense for the Naches hydro plant should be removed because depreciation expense will stop for the Naches hydro plant at the time of the sale. The Parties further agree that any additional recovery by the Company of costs for the Condit hydro plant shall be extended from 3.5 years to a 7 year recovery period.

12. Water Rights. The Parties agree that further depreciation of the Company's water rights shall be suspended as of April 1, 2003.

13. Study of Steam Production Demolition Costs. The Parties agree that it is in the Company's and its customers' interests to more accurately attempt to estimate what the terminal net salvage (demolition costs) might be for the Company's steam production plant. To that end a Task Force consisting of PacifiCorp representatives as well as regulatory representatives from all PacifiCorp retail jurisdictions will select an expert consultant to investigate and evaluate steam production demolition costs at representative plants selected by the Task Force. The Task Force will be responsible for oversight of the selected consultant and the resulting report. In an effort to maximize the independence of the resulting report, all contact, regarding policy or direction, with the selected consultant must include the Task Force members. The report of the Task Force's findings and recommendations will be filed with PacifiCorp's next depreciation study. All costs relating to such report will be borne by PacifiCorp with the understanding that PacifiCorp will be permitted to seek reimbursement of such costs through the rate setting process in an appropriate future case. No member of the Task Force will be bound by the results of such study in the determination of proper depreciation rates for any future period.

14. Next Company Depreciation Study and Filing. The Parties agree that PacifiCorp shall file its next depreciation study and application with the Commission no later than five years after the Commission's final order in this Docket.

GENERAL TERMS AND CONDITIONS

15. The Parties agree that this Stipulation represents a compromise of their positions but that with respect to the issues covered herein, this Stipulation is in the public interest and all of its terms and conditions are fair, just and reasonable. Other than the positions referenced above, and any testimony or comments, and except to the extent necessary for a party to explain before the Commission its own statements and positions with respect to the Stipulation, all negotiations relating to the Stipulation shall be treated as confidential and shall not be admissible as evidence in this or any other proceeding.

16. The Parties have negotiated this Stipulation as an integrated document. Accordingly, the Parties recommend that the Commission adopt the Stipulation in its entirety. If

the Commission rejects all or any material portion of this Stipulation or imposes additional material conditions in approving this Stipulation, any party disadvantaged by such action shall have the rights provided in OAR 860-014-0085 and shall be entitled to seek reconsideration or appeal of the Commission's Order.

17. This Stipulation will be offered into the record of this proceeding as evidence pursuant to OAR 860-14-0085. The parties agree to support this Stipulation throughout this proceeding and any appeal, provide witnesses to sponsor this Stipulation at the hearing and recommend that the Commission issue an order adopting the settlements contained herein.

18. 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. No party shall be deemed to have agreed that any provision of this Stipulation is appropriate for resolving issues in any other proceeding.

19. Effective Date. The Parties agree that this Stipulation shall, subject to Commission approval, take effect on April 1, 2003.

20. This Stipulation may be executed in counterparts and each signed counterpart shall constitute an original document.

This Stipulation is entered into by each party on the date entered below such party's signature.

DATED: May __, 2003.

PACIFICORP

STAFF OF THE OREGON
PUBLIC UTILITY COMMISSION

By: _____

By: _____

Date: _____

Date: _____

PACIFICORP
Remaining Life Depreciation Rates**OREGON STIPULATION****SCHEDULE 1**

| [1] Account Number | [2] Description | [3] 3/31/2002 Balance \$ | [4] IOWA CURVE | [5] Average Life Yrs | [6] NET SALVAGE Percent % | [7] Amount \$ | [8] 3/31/2002 Book Reserve \$ | [9] Net Plant \$ | [10] Rem. Life Yrs | [11] Annual Amount \$ | [12] Deprec. Rate % |
|-------------------------------|------------------------------|-----------------------------------|----------------------|-------------------------------|------------------------------------|---------------------|----------------------------------------|---------------------------|-----------------------------|--------------------------------|------------------------------|
| STEAM PRODUCTION PLANT | | | | | | | | | | | |
| HUNTER PLANT | | | | | | | | | | | |
| 310.20 | Land Rights | 246,338 | LIFESPAN | 43.99 | 0.00% | - | 110,919 | 135,419 | 23.00 | 5,888 | 2.39 |
| 311.00 | Structures & Improvements | 197,490,183 | LIFESPAN | 43.51 | -3.99% | (7,879,858) | 88,991,499 | 116,378,542 | 22.49 | 5,174,680 | 2.62 |
| 312.00 | Boiler Plant Equipment | 486,169,151 | LIFESPAN | 41.11 | -3.68% | (17,891,025) | 207,432,846 | 296,627,330 | 22.11 | 13,415,981 | 2.76 |
| 314.00 | Turbogenerator Units | 135,081,740 | LIFESPAN | 35.18 | -3.66% | (4,943,992) | 47,935,970 | 92,089,762 | 21.27 | 4,329,561 | 3.21 |
| 315.00 | Accessory Electric Equipment | 96,501,375 | LIFESPAN | 43.30 | -3.24% | (3,126,645) | 43,032,828 | 56,595,192 | 22.69 | 2,494,279 | 2.58 |
| 316.00 | Misc. Power Plant Equipment | 6,637,945 | LIFESPAN | 40.87 | -3.00% | (199,138) | 2,936,169 | 3,900,914 | 20.57 | 189,641 | 2.86 |
| | Total Hunter Plant | 922,126,732 | | 40.98 | -3.69% | (34,040,658) | 390,440,231 | 565,727,159 | 22.12 | 25,610,029 | 2.78 |
| JIM BRIDGER PLANT | | | | | | | | | | | |
| 310.20 | Land Rights | 281,111 | LIFESPAN | 44.44 | 0.00% | - | 152,401 | 128,710 | 18.00 | 7,151 | 2.54 |
| 311.00 | Structures & Improvements | 132,301,338 | LIFESPAN | 41.25 | -5.15% | (6,813,519) | 68,289,385 | 70,825,472 | 17.69 | 4,003,701 | 3.03 |
| 312.00 | Boiler Plant Equipment | 488,100,056 | LIFESPAN | 37.37 | -4.92% | (24,014,523) | 233,141,055 | 278,973,524 | 17.46 | 15,977,865 | 3.27 |
| 314.00 | Turbogenerator Units | 121,236,397 | LIFESPAN | 34.19 | -4.91% | (5,952,707) | 53,904,996 | 73,284,108 | 16.94 | 4,326,098 | 3.57 |
| 315.00 | Accessory Electric Equipment | 51,376,361 | LIFESPAN | 43.77 | -4.59% | (2,358,175) | 27,642,767 | 26,091,769 | 17.81 | 1,465,007 | 2.85 |
| 315.70 | Supervisory Equipment | 49,537 | LIFESPAN | 42.49 | -4.59% | (2,274) | 26,090 | 25,721 | 17.81 | 1,444 | 2.92 |
| 316.00 | Misc. Power Plant Equipment | 3,714,456 | LIFESPAN | 38.99 | -4.41% | (163,808) | 1,877,975 | 2,000,289 | 16.50 | 121,230 | 3.26 |
| | Total Jim Bridger Plant | 797,059,256 | | 37.95 | -4.93% | (39,305,005) | 385,034,669 | 451,329,592 | 17.44 | 25,902,496 | 3.25 |
| HUNTINGTON PLANT | | | | | | | | | | | |
| 311.00 | Structures & Improvements | 94,217,931 | LIFESPAN | 41.82 | -6.10% | (5,747,294) | 50,571,926 | 49,393,299 | 16.72 | 2,954,145 | 3.14 |
| 312.00 | Boiler Plant Equipment | 211,095,849 | LIFESPAN | 37.01 | -5.89% | (12,433,546) | 103,720,395 | 119,809,000 | 16.52 | 7,252,361 | 3.44 |
| 314.00 | Turbogenerator Units | 75,977,551 | LIFESPAN | 32.65 | -5.88% | (4,467,480) | 33,693,863 | 46,751,168 | 16.05 | 2,912,845 | 3.83 |
| 315.00 | Accessory Electric Equipment | 27,412,926 | LIFESPAN | 41.85 | -5.58% | (1,529,641) | 14,694,718 | 14,247,849 | 16.83 | 846,575 | 3.09 |
| 316.00 | Misc. Power Plant Equipment | 4,850,527 | LIFESPAN | 32.94 | -5.41% | (262,414) | 2,194,767 | 2,918,174 | 15.67 | 186,227 | 3.84 |
| | Total Huntington Plant | 413,554,784 | | 37.58 | -5.91% | (24,440,374) | 204,875,669 | 233,119,489 | 16.49 | 14,152,152 | 3.42 |
| CHOLLA PLANT | | | | | | | | | | | |
| 311.00 | Structures & Improvements | 45,191,268 | LIFESPAN | 41.93 | -3.64% | (1,644,962) | 22,758,545 | 24,077,685 | 22.49 | 1,070,595 | 2.37 |
| 312.00 | Boiler Plant Equipment | 213,376,230 | LIFESPAN | 41.49 | -3.31% | (7,062,753) | 110,007,857 | 110,431,126 | 21.19 | 5,211,474 | 2.44 |
| 314.00 | Turbogenerator Units | 49,782,045 | LIFESPAN | 41.15 | -3.32% | (1,652,764) | 25,377,878 | 26,056,931 | 21.27 | 1,225,056 | 2.46 |
| 315.00 | Accessory Electric Equipment | 45,553,006 | LIFESPAN | 44.15 | -2.90% | (1,321,037) | 24,186,676 | 22,687,367 | 22.69 | 999,884 | 2.19 |
| 315.70 | Supervisory Equipment | 70,252 | LIFESPAN | 32.19 | -2.90% | (2,037) | 22,497 | 49,792 | 22.69 | 2,194 | 3.12 |
| 316.00 | Misc. Power Plant Equipment | 2,890,903 | LIFESPAN | 41.56 | -2.66% | (76,898) | 1,517,188 | 1,450,613 | 20.57 | 70,521 | 2.44 |
| | Total Cholla Plant | 356,863,704 | | 41.84 | -3.30% | (11,760,452) | 183,870,641 | 184,753,515 | 21.55 | 8,579,724 | 2.40 |
| DAVE JOHNSTON PLANT | | | | | | | | | | | |
| 310.20 | Land Rights | 99,970 | LIFESPAN | 47.39 | 0.00% | - | 56,478 | 43,492 | 18.00 | 2,416 | 2.42 |
| 311.00 | Structures & Improvements | 46,964,762 | LIFESPAN | 34.26 | -5.95% | (2,794,403) | 20,427,308 | 29,331,857 | 17.69 | 1,658,104 | 3.53 |
| 312.00 | Boiler Plant Equipment | 246,534,286 | LIFESPAN | 35.18 | -5.69% | (14,027,801) | 113,963,432 | 146,598,655 | 16.52 | 8,874,011 | 3.60 |
| 314.00 | Turbogenerator Units | 58,565,063 | LIFESPAN | 38.88 | -5.71% | (3,344,065) | 29,249,359 | 32,659,769 | 16.94 | 1,927,967 | 3.29 |
| 315.00 | Accessory Electric Equipment | 15,806,059 | LIFESPAN | 43.08 | -5.38% | (850,366) | 8,400,489 | 8,255,936 | 17.81 | 463,556 | 2.93 |
| 315.70 | Supervisory Equipment | 173,871 | LIFESPAN | 36.24 | -5.39% | (9,372) | 79,878 | 103,365 | 17.81 | 5,804 | 3.34 |
| 316.00 | Misc. Power Plant Equipment | 2,648,584 | LIFESPAN | 25.04 | -5.21% | (137,991) | 770,047 | 2,016,528 | 16.50 | 122,214 | 4.61 |
| | Total Dave Johnston Plant | 370,792,595 | | 35.92 | -5.71% | (21,163,998) | 172,946,991 | 219,009,602 | 16.79 | 13,054,072 | 3.52 |

PACIFICORP
Remaining Life Depreciation Rates

OREGON STIPULATION

SCHEDULE 1

| [1] Account Number | [2] Description | [3] 3/31/2002 Balance \$ | [4] IOWA CURVE | [5] Average Life Yrs | [6] NET SALVAGE Percent % | [7] Amount \$ | [8] 3/31/2002 Book Reserve \$ | [9] Net Plant \$ | [10] Rem. Life Yrs | [11] Annual Amount \$ | [12] Deprec. Rate % |
|--------------------------|------------------------------|-----------------------------------|----------------------|-------------------------------|------------------------------------|---------------------|----------------------------------------|---------------------------|-----------------------------|--------------------------------|------------------------------|
| <u>WYODAK PLANT</u> | | | | | | | | | | | |
| 310.20 | Land Rights | 164,797 | LIFESPAN | 40.69 | 0.00% | - | 70,983 | 93,814 | 20.00 | 4,691 | 2.85 |
| 311.00 | Structures & Improvements | 48,035,404 | LIFESPAN | 42.42 | -3.10% | (1,489,098) | 21,689,273 | 27,835,229 | 19.61 | 1,419,441 | 2.95 |
| 312.00 | Boiler Plant Equipment | 186,514,683 | LIFESPAN | 39.05 | -2.84% | (5,297,017) | 78,417,768 | 113,393,932 | 19.33 | 5,866,215 | 3.15 |
| 314.00 | Turbogenerator Units | 41,469,519 | LIFESPAN | 41.40 | -2.82% | (1,169,440) | 18,689,534 | 23,949,425 | 18.69 | 1,281,403 | 3.09 |
| 315.00 | Accessory Electric Equipment | 19,255,909 | LIFESPAN | 43.81 | -2.46% | (473,695) | 8,912,199 | 10,817,405 | 19.77 | 547,163 | 2.84 |
| 316.00 | Misc. Power Plant Equipment | 1,030,854 | LIFESPAN | 39.93 | -2.26% | (23,297) | 455,260 | 598,891 | 18.16 | 32,979 | 3.20 |
| | Total Wyodak Plant | <u>296,471,166</u> | | 40.24 | -2.85% | <u>(8,452,548)</u> | <u>128,235,017</u> | <u>176,688,697</u> | 19.31 | <u>9,151,890</u> | 3.09 |
| <u>NAUGHTON PLANT</u> | | | | | | | | | | | |
| 310.20 | Land Rights | 15,016 | LIFESPAN | 59.50 | 0.00% | - | 10,444 | 4,572 | 20.00 | 229 | 1.52 |
| 311.00 | Structures & Improvements | 55,094,727 | LIFESPAN | 38.13 | -6.51% | (3,586,667) | 27,627,753 | 31,053,641 | 19.61 | 1,583,561 | 2.87 |
| 312.00 | Boiler Plant Equipment | 198,232,600 | LIFESPAN | 37.92 | -6.25% | (12,389,538) | 99,602,585 | 111,019,553 | 19.33 | 5,743,381 | 2.90 |
| 314.00 | Turbogenerator Units | 37,019,138 | LIFESPAN | 42.78 | -6.24% | (2,309,994) | 21,130,387 | 18,198,745 | 18.69 | 973,716 | 2.63 |
| 315.00 | Accessory Electric Equipment | 16,004,507 | LIFESPAN | 45.12 | -5.88% | (941,065) | 9,348,948 | 7,596,624 | 19.77 | 384,250 | 2.40 |
| 316.00 | Misc. Power Plant Equipment | 2,113,578 | LIFESPAN | 41.55 | -5.67% | (119,840) | 1,187,667 | 1,045,751 | 18.16 | 57,585 | 2.72 |
| | Total Naughton Plant | <u>308,479,566</u> | | 38.94 | -6.27% | <u>(19,347,103)</u> | <u>158,907,784</u> | <u>168,918,885</u> | 19.32 | <u>8,742,722</u> | 2.83 |
| <u>COLSTRIP PLANT</u> | | | | | | | | | | | |
| 311.00 | Structures & Improvements | 55,644,346 | LIFESPAN | 44.00 | -2.94% | (1,635,944) | 24,554,153 | 32,726,137 | 26.29 | 1,244,813 | 2.24 |
| 312.00 | Boiler Plant Equipment | 107,521,482 | LIFESPAN | 42.91 | -2.58% | (2,774,054) | 46,455,045 | 63,840,491 | 25.78 | 2,476,357 | 2.30 |
| 314.00 | Turbogenerator Units | 28,853,647 | LIFESPAN | 39.63 | -2.55% | (735,768) | 11,476,518 | 18,112,897 | 24.62 | 735,698 | 2.55 |
| 315.00 | Accessory Electric Equipment | 8,902,395 | LIFESPAN | 44.24 | -2.06% | (183,389) | 3,922,954 | 5,162,830 | 26.57 | 194,311 | 2.18 |
| 316.00 | Misc. Power Plant Equipment | 2,219,044 | LIFESPAN | 38.62 | -1.77% | (39,277) | 879,956 | 1,378,365 | 23.68 | 58,208 | 2.62 |
| | Total Colstrip Plant | <u>203,140,914</u> | | 42.75 | -2.64% | <u>(5,368,432)</u> | <u>87,288,626</u> | <u>121,220,720</u> | 25.77 | <u>4,709,387</u> | 2.32 |
| <u>CRAIG PLANT</u> | | | | | | | | | | | |
| 311.00 | Structures & Improvements | 35,126,693 | LIFESPAN | 43.94 | -3.69% | (1,296,175) | 16,964,511 | 19,458,357 | 21.53 | 903,779 | 2.57 |
| 312.00 | Boiler Plant Equipment | 79,035,240 | LIFESPAN | 42.54 | -3.40% | (2,687,198) | 37,243,830 | 44,478,608 | 21.19 | 2,099,038 | 2.66 |
| 314.00 | Turbogenerator Units | 18,460,638 | LIFESPAN | 41.58 | -3.38% | (623,970) | 8,661,431 | 10,423,177 | 20.41 | 510,690 | 2.77 |
| 315.00 | Accessory Electric Equipment | 16,384,380 | LIFESPAN | 44.53 | -2.98% | (488,255) | 7,983,007 | 8,889,628 | 21.72 | 409,283 | 2.50 |
| 316.00 | Misc. Power Plant Equipment | 1,645,432 | LIFESPAN | 41.49 | -2.75% | (45,249) | 782,215 | 908,466 | 19.77 | 45,952 | 2.79 |
| | Total Craig Plant | <u>150,652,383</u> | | 42.95 | -3.41% | <u>(5,140,847)</u> | <u>71,634,994</u> | <u>84,158,236</u> | 21.22 | <u>3,968,741</u> | 2.63 |

PACIFICORP
Remaining Life Depreciation Rates

OREGON STIPULATION

SCHEDULE 1

| [1] Account Number | [2] Description | [3] 3/31/2002 Balance \$ | [4] IOWA CURVE | [5] Average Life Yrs | [6] NET SALVAGE Percent % | [7] Amount \$ | [8] 3/31/2002 Book Reserve \$ | [9] Net Plant \$ | [10] Rem. Life Yrs | [11] Annual Amount \$ | [12] Deprec. Rate % |
|--------------------------|-------------------------------------------------|-----------------------------------|----------------------|-------------------------------|------------------------------------|----------------------|----------------------------------------|---------------------------|-----------------------------|--------------------------------|------------------------------|
| GADSBY PLANT | | | | | | | | | | | |
| 311.00 | Structures & Improvements | 13,415,332 | LIFESPAN | 31.32 | -8.78% | (1,177,866) | 10,190,210 | 4,402,988 | 4.98 | 884,134 | 6.59 |
| 312.00 | Boiler Plant Equipment | 35,417,219 | LIFESPAN | 29.98 | -8.75% | (3,099,007) | 26,657,839 | 11,858,387 | 4.97 | 2,385,993 | 6.74 |
| 314.00 | Turbogenerator Units | 12,700,017 | LIFESPAN | 36.99 | -8.75% | (1,111,251) | 9,953,169 | 3,858,099 | 4.94 | 780,992 | 6.15 |
| 315.00 | Accessory Electric Equipment | 5,474,255 | LIFESPAN | 34.15 | -8.70% | (476,260) | 4,228,857 | 1,721,658 | 4.99 | 345,022 | 6.30 |
| 316.00 | Misc. Power Plant Equipment | 671,970 | LIFESPAN | 22.45 | -8.68% | (58,327) | 469,653 | 260,644 | 4.92 | 52,976 | 7.88 |
| | Total Gadsby Plant | 67,678,793 | | 31.82 | -8.75% | (5,922,711) | 51,499,728 | 22,101,776 | 4.97 | 4,449,117 | 6.57 |
| CARBON PLANT | | | | | | | | | | | |
| 311.00 | Structures & Improvements | 10,521,354 | LIFESPAN | 35.38 | -6.00% | (631,281) | 7,482,165 | 3,670,470 | 7.95 | 461,694 | 4.39 |
| 312.00 | Boiler Plant Equipment | 45,198,314 | LIFESPAN | 26.91 | -5.93% | (2,680,260) | 29,093,824 | 18,784,750 | 7.90 | 2,377,816 | 5.26 |
| 314.00 | Turbogenerator Units | 15,919,808 | LIFESPAN | 32.77 | -5.92% | (942,453) | 11,062,251 | 5,800,010 | 7.81 | 742,639 | 4.66 |
| 315.00 | Accessory Electric Equipment | 3,755,829 | LIFESPAN | 39.58 | -5.81% | (218,214) | 2,757,177 | 1,216,866 | 7.97 | 152,681 | 4.07 |
| 316.00 | Misc. Power Plant Equipment | 669,257 | LIFESPAN | 28.31 | -5.75% | (38,482) | 441,195 | 266,544 | 7.73 | 34,482 | 5.15 |
| | Total Carbon Plant | 76,064,562 | | 29.95 | -5.93% | (4,510,690) | 50,836,612 | 29,738,640 | 7.89 | 3,769,312 | 4.96 |
| BLUNDELL PLANT | | | | | | | | | | | |
| 311.00 | Structures & Improvements | 6,155,952 | LIFESPAN | 36.54 | -2.25% | (138,509) | 2,330,265 | 3,964,196 | 18.65 | 212,557 | 3.45 |
| 312.00 | Boiler Plant Equipment | 11,993,902 | LIFESPAN | 35.53 | -2.01% | (241,077) | 4,437,478 | 7,797,501 | 18.40 | 423,777 | 3.53 |
| 314.00 | Turbogenerator Units | 15,196,274 | LIFESPAN | 32.07 | -1.99% | (302,406) | 5,078,196 | 10,420,484 | 17.81 | 585,092 | 3.85 |
| 315.00 | Accessory Electric Equipment | 4,671,953 | LIFESPAN | 36.92 | -1.65% | (77,087) | 1,780,809 | 2,968,231 | 18.79 | 157,969 | 3.38 |
| 316.00 | Misc. Power Plant Equipment | 1,372,360 | LIFESPAN | 35.02 | -1.46% | (20,036) | 516,446 | 875,950 | 17.33 | 50,545 | 3.68 |
| | Total Blundell Plant | 39,390,441 | | 34.50 | -1.98% | (779,116) | 14,143,194 | 26,026,363 | 18.22 | 1,429,940 | 3.63 |
| JAMES RIVER PLANT | | | | | | | | | | | |
| 311.00 | Structures & Improvements | 5,733,734 | LIFESPAN | 20.31 | -2.51% | (143,917) | 1,299,621 | 4,578,030 | 13.81 | 331,501 | 5.78 |
| 312.00 | Boiler Plant Equipment | 5,798,092 | LIFESPAN | 20.18 | -2.34% | (135,675) | 1,314,209 | 4,619,558 | 13.68 | 337,687 | 5.82 |
| 314.00 | Turbogenerator Units | 18,601,252 | LIFESPAN | 19.86 | -2.34% | (435,269) | 4,216,202 | 14,820,319 | 13.36 | 1,109,305 | 5.96 |
| 315.00 | Accessory Electric Equipment | 4,283,093 | LIFESPAN | 20.39 | -2.10% | (89,945) | 970,816 | 3,402,222 | 13.89 | 244,940 | 5.72 |
| | Total James River Plant | 34,416,171 | | 20.05 | -2.34% | (804,806) | 7,800,848 | 27,420,129 | 13.55 | 2,023,434 | 5.88 |
| HAYDEN PLANT | | | | | | | | | | | |
| 311.00 | Structures & Improvements | 5,082,165 | LIFESPAN | 49.07 | -3.96% | (201,254) | 2,660,991 | 2,622,428 | 21.53 | 121,803 | 2.40 |
| 312.00 | Boiler Plant Equipment | 49,369,788 | LIFESPAN | 32.84 | -3.67% | (1,811,871) | 16,023,027 | 35,158,632 | 21.19 | 1,659,209 | 3.36 |
| 314.00 | Turbogenerator Units | 6,337,458 | LIFESPAN | 41.88 | -3.65% | (231,317) | 2,944,006 | 3,624,769 | 20.41 | 177,598 | 2.80 |
| 315.00 | Accessory Electric Equipment | 2,480,826 | LIFESPAN | 48.71 | -3.25% | (80,627) | 1,287,152 | 1,274,301 | 21.72 | 58,669 | 2.36 |
| 316.00 | Misc. Power Plant Equipment | 1,107,141 | LIFESPAN | 38.51 | -3.03% | (33,546) | 478,632 | 662,055 | 19.77 | 33,488 | 3.02 |
| | Total Hayden Plant | 64,377,378 | | 35.72 | -3.66% | (2,358,615) | 23,393,808 | 43,342,185 | 21.14 | 2,050,767 | 3.19 |
| | Total Depreciable Steam Production Plant | 4,101,068,445 | | 38.94 | -4.47% | (183,395,356) | 1,930,908,812 | 2,353,554,989 | 19.17 | 127,593,784 | 3.11 |
| | Water Rights | 36,354,954 | | | | | 14,929,519 | | | | |
| | Total Steam Production Plant | 4,137,423,399 | | | | | 1,945,838,331 | | | | |

PACIFICORP
Remaining Life Depreciation Rates

OREGON STIPULATION

SCHEDULE 1

| [1] Account Number | [2] Description | [3] 3/31/2002 Balance \$ | [4] IOWA CURVE | [5] Average Life Yrs | [6] NET SALVAGE Percent % | [7] Amount \$ | [8] 3/31/2002 Book Reserve \$ | [9] Net Plant \$ | [10] Rem. Life Yrs | [11] Annual Amount \$ | [12] Deprec. Rate % |
|-----------------------------------|------------------------------------|-----------------------------------|----------------------|-------------------------------|------------------------------------|---------------------|----------------------------------------|---------------------------|-----------------------------|--------------------------------|------------------------------|
| <u>HYDRAULIC PRODUCTION PLANT</u> | | | | | | | | | | | |
| <u>SWIFT (218)</u> | | | | | | | | | | | |
| 330.20 | Land Rights | 6,277,413 | LIFESPAN | 77.73 | 0.00% | - | 3,198,364 | 3,079,049 | 33.50 | 91,912 | 1.46 |
| 330.50 | Fish/Wildlife | 97,228 | LIFESPAN | 76.00 | 0.00% | - | 48,670 | 48,558 | 33.50 | 1,449 | 1.49 |
| 331.00 | Structures & Improvements | 3,013,251 | LIFESPAN | 71.09 | -1.80% | (54,239) | 1,439,670 | 1,627,820 | 32.68 | 49,811 | 1.65 |
| 331.20 | Fish/Wildlife | 1,776,548 | LIFESPAN | 52.43 | -1.80% | (31,978) | 586,563 | 1,221,963 | 32.68 | 37,392 | 2.10 |
| 331.30 | Recreation | 912,647 | LIFESPAN | 46.45 | -1.80% | (16,428) | 236,118 | 692,957 | 32.68 | 21,204 | 2.32 |
| 332.00 | Reservoirs, Dams & Waterways | 37,295,383 | LIFESPAN | 76.24 | -4.50% | (1,678,292) | 18,874,909 | 20,098,766 | 32.68 | 615,017 | 1.65 |
| 332.30 | Recreation | 110,283 | LIFESPAN | 44.18 | -4.50% | (4,963) | 25,005 | 90,241 | 32.68 | 2,761 | 2.50 |
| 333.00 | Waterwheels, Turbines & Generators | 10,256,026 | LIFESPAN | 65.32 | -0.60% | (61,536) | 4,541,017 | 5,776,545 | 32.41 | 178,233 | 1.74 |
| 334.00 | Accessory Electric Equipment | 1,163,631 | LIFESPAN | 60.22 | -1.00% | (11,636) | 478,324 | 696,943 | 31.62 | 22,041 | 1.89 |
| 334.70 | Supervisory Equipment | 331,403 | LIFESPAN | 48.23 | -1.00% | (3,314) | 97,677 | 237,040 | 31.62 | 7,497 | 2.26 |
| 335.00 | Misc. Power Plant Equipment | 572,972 | LIFESPAN | 69.87 | 0.00% | - | 275,795 | 297,177 | 30.85 | 9,633 | 1.68 |
| 335.70 | Supervisory Equipment | 9,090 | LIFESPAN | 56.35 | 0.00% | - | 3,504 | 5,586 | 30.85 | 181 | 1.99 |
| 336.00 | Roads, Railroads & Bridges | 395,145 | LIFESPAN | 48.22 | -0.20% | (790) | 109,951 | 285,984 | 32.95 | 8,679 | 2.20 |
| | Total Swift | 62,211,020 | | 72.48 | -2.99% | (1,863,176) | 29,915,567 | 34,158,629 | 32.68 | 1,045,812 | 1.68 |
| <u>YALE (219)</u> | | | | | | | | | | | |
| 330.20 | Land Rights | 760,116 | LIFESPAN | 81.79 | 0.00% | - | 399,778 | 360,338 | 33.50 | 10,756 | 1.42 |
| 331.00 | Structures & Improvements | 3,489,151 | LIFESPAN | 68.33 | -1.80% | (62,805) | 1,598,863 | 1,953,093 | 32.68 | 59,764 | 1.71 |
| 331.20 | Fish/Wildlife | 14,129 | LIFESPAN | 46.18 | -1.80% | (254) | 3,583 | 10,800 | 32.68 | 330 | 2.34 |
| 331.30 | Recreation | 2,427,007 | LIFESPAN | 45.94 | -1.80% | (43,686) | 607,589 | 1,863,104 | 32.68 | 57,011 | 2.35 |
| 332.00 | Reservoirs, Dams & Waterways | 26,037,721 | LIFESPAN | 81.35 | -4.50% | (1,171,697) | 13,739,071 | 13,470,347 | 32.68 | 412,189 | 1.58 |
| 332.20 | Fish/Wildlife | 24,186 | LIFESPAN | 41.18 | -4.50% | (1,088) | 4,311 | 20,963 | 32.68 | 641 | 2.65 |
| 333.00 | Waterwheels, Turbines & Generators | 10,379,732 | LIFESPAN | 56.67 | -0.60% | (62,278) | 3,864,158 | 6,577,852 | 32.41 | 202,957 | 1.96 |
| 334.00 | Accessory Electric Equipment | 2,783,491 | LIFESPAN | 48.24 | -1.00% | (27,835) | 815,999 | 1,995,327 | 31.62 | 63,103 | 2.27 |
| 334.70 | Supervisory Equipment | 110,528 | LIFESPAN | 47.12 | -1.00% | (1,105) | 30,895 | 80,738 | 31.62 | 2,553 | 2.31 |
| 335.00 | Misc. Power Plant Equipment | 517,052 | LIFESPAN | 78.00 | 0.00% | - | 269,228 | 247,824 | 30.85 | 8,033 | 1.55 |
| 336.00 | Roads, Railroads & Bridges | 1,107,253 | LIFESPAN | 44.10 | -0.20% | (2,215) | 243,860 | 865,608 | 32.95 | 26,270 | 2.37 |
| | Total Yale | 47,650,366 | | 70.28 | -2.88% | (1,372,964) | 21,577,335 | 27,445,995 | 32.56 | 843,610 | 1.77 |
| <u>MERWIN (215)</u> | | | | | | | | | | | |
| 330.20 | Land Rights | 300,510 | LIFESPAN | 101.17 | 0.00% | - | 184,565 | 115,945 | 33.50 | 3,461 | 1.15 |
| 330.50 | Fish/Wildlife | 212,280 | LIFESPAN | 103.00 | 0.00% | - | 131,546 | 80,734 | 33.50 | 2,410 | 1.14 |
| 331.00 | Structures & Improvements | 5,646,505 | LIFESPAN | 57.31 | -1.80% | (101,637) | 2,180,991 | 3,567,151 | 32.68 | 109,154 | 1.93 |
| 331.20 | Fish/Wildlife | 13,654,248 | LIFESPAN | 42.84 | -1.80% | (245,776) | 2,880,451 | 11,019,573 | 32.68 | 337,196 | 2.47 |
| 331.30 | Recreation | 1,597,186 | LIFESPAN | 46.14 | -1.80% | (28,749) | 415,661 | 1,210,274 | 32.68 | 37,034 | 2.32 |
| 332.00 | Reservoirs, Dams & Waterways | 8,598,214 | LIFESPAN | 82.07 | -4.50% | (386,920) | 4,694,126 | 4,291,008 | 32.68 | 131,304 | 1.53 |
| 332.20 | Fish/Wildlife | 763,312 | LIFESPAN | 43.30 | -4.50% | (34,349) | 166,600 | 631,061 | 32.68 | 19,310 | 2.53 |
| 332.30 | Recreation | 29,608 | LIFESPAN | 43.18 | -4.50% | (1,332) | 6,406 | 24,534 | 32.68 | 751 | 2.54 |
| 333.00 | Waterwheels, Turbines & Generators | 6,335,687 | LIFESPAN | 69.82 | -0.60% | (38,014) | 3,056,397 | 3,317,304 | 32.41 | 102,354 | 1.62 |
| 334.00 | Accessory Electric Equipment | 5,118,210 | LIFESPAN | 39.26 | -1.00% | (51,182) | 860,468 | 4,308,924 | 31.62 | 136,272 | 2.66 |
| 334.70 | Supervisory Equipment | 250,955 | LIFESPAN | 41.87 | -1.00% | (2,510) | 53,302 | 200,163 | 31.62 | 6,330 | 2.52 |
| 335.00 | Misc. Power Plant Equipment | 678,592 | LIFESPAN | 38.95 | 0.00% | - | 119,647 | 558,945 | 30.85 | 18,118 | 2.67 |
| 335.70 | Supervisory Equipment | 49,763 | LIFESPAN | 100.35 | 0.00% | - | 30,837 | 18,926 | 30.85 | 613 | 1.23 |
| 336.00 | Roads, Railroads & Bridges | 384,270 | LIFESPAN | 66.55 | -0.20% | (769) | 175,811 | 209,228 | 32.95 | 6,350 | 1.65 |
| | Total Merwin | 43,619,340 | | 56.98 | -2.04% | (891,238) | 14,956,808 | 29,553,770 | 32.49 | 910,658 | 2.09 |

PACIFICORP
Remaining Life Depreciation Rates

OREGON STIPULATION

SCHEDULE 1

| [1] Account Number | [2] Description | [3] 3/31/2002 Balance \$ | [4] IOWA CURVE | [5] Average Life Yrs | [6] NET SALVAGE Percent % | [7] Amount \$ | [8] 3/31/2002 Book Reserve \$ | [9] Net Plant \$ | [10] Rem. Life Yrs | [11] Annual Amount \$ | [12] Deprec. Rate % |
|----------------------------|------------------------------------|-----------------------------------|----------------------|-------------------------------|------------------------------------|---------------------|----------------------------------------|---------------------------|-----------------------------|--------------------------------|------------------------------|
| <u>MERWIN (NON) (2151)</u> | | | | | | | | | | | |
| 331.30 | Recreation | 5,006,402 | LIFESPAN | 43.18 | -1.80% | (90,115) | 1,078,299 | 4,018,218 | 32.68 | 122,956 | 2.46 |
| 332.30 | Recreation | 72,646 | LIFESPAN | 42.59 | -4.50% | (3,269) | 14,964 | 60,951 | 32.68 | 1,865 | 2.57 |
| 336.00 | Roads, Railroads & Bridges | 1,345,670 | LIFESPAN | 43.45 | -0.20% | (2,691) | 289,836 | 1,058,525 | 32.95 | 32,125 | 2.39 |
| | Total Merwin (Non) | <u>6,424,718</u> | | 43.23 | -1.50% | <u>(96,076)</u> | <u>1,383,099</u> | <u>5,137,695</u> | 32.74 | <u>156,947</u> | 2.44 |
| <u>J.C. BOYLE (18)</u> | | | | | | | | | | | |
| 331.00 | Structures & Improvements | 2,109,769 | LIFESPAN | 56.36 | -1.80% | (37,976) | 735,590 | 1,412,155 | 32.68 | 43,212 | 2.05 |
| 331.30 | Recreation | 55,651 | LIFESPAN | 46.29 | -1.80% | (1,002) | 13,486 | 43,167 | 32.68 | 1,321 | 2.37 |
| 332.00 | Reservoirs, Dams & Waterways | 9,550,682 | LIFESPAN | 74.17 | -5.30% | (506,186) | 4,220,434 | 5,836,434 | 37.41 | 156,013 | 1.63 |
| 332.20 | Fish/Wildlife | 867,706 | LIFESPAN | 48.90 | -4.50% | (39,047) | 237,704 | 669,049 | 32.68 | 20,473 | 2.36 |
| 333.00 | Waterwheels, Turbines & Generators | 4,017,595 | LIFESPAN | 62.80 | -0.60% | (24,106) | 1,611,804 | 2,429,897 | 32.41 | 74,974 | 1.87 |
| 334.00 | Accessory Electric Equipment | 2,537,201 | LIFESPAN | 43.35 | -1.00% | (25,372) | 551,470 | 2,011,103 | 31.62 | 63,602 | 2.51 |
| 334.70 | Supervisory Equipment | 119,724 | LIFESPAN | 44.12 | -1.00% | (1,197) | 27,276 | 93,645 | 31.62 | 2,962 | 2.47 |
| 335.00 | Misc. Power Plant Equipment | 144,595 | LIFESPAN | 75.35 | 0.00% | - | 69,772 | 74,823 | 30.85 | 2,425 | 1.68 |
| 336.00 | Roads, Railroads & Bridges | 604,730 | LIFESPAN | 63.01 | -0.20% | (1,209) | 241,202 | 364,737 | 32.95 | 11,069 | 1.83 |
| | Total J.C. Boyle | <u>20,007,653</u> | | 64.42 | -3.18% | <u>(636,095)</u> | <u>7,708,738</u> | <u>12,935,010</u> | 34.74 | <u>376,050</u> | 1.88 |
| <u>LEMOLO #2 (41)</u> | | | | | | | | | | | |
| 331.00 | Structures & Improvements | 682,578 | LIFESPAN | 77.26 | -2.00% | (13,652) | 301,068 | 395,162 | 36.47 | 10,835 | 1.59 |
| 331.20 | Fish/Wildlife | 3,408 | LIFESPAN | 61.01 | -2.00% | (68) | 1,137 | 2,339 | 36.47 | 64 | 1.88 |
| 331.30 | Recreation | 2,462 | LIFESPAN | 67.97 | -2.10% | (52) | 950 | 1,564 | 36.47 | 43 | 1.74 |
| 332.00 | Reservoirs, Dams & Waterways | 14,399,083 | LIFESPAN | 70.79 | -5.10% | (734,353) | 5,818,464 | 9,314,972 | 36.47 | 255,415 | 1.77 |
| 332.20 | Fish/Wildlife | 121,185 | LIFESPAN | 82.68 | -5.10% | (6,180) | 56,680 | 70,685 | 36.47 | 1,938 | 1.60 |
| 333.00 | Waterwheels, Turbines & Generators | 1,639,482 | LIFESPAN | 76.40 | -0.70% | (11,476) | 718,628 | 932,330 | 36.13 | 25,805 | 1.57 |
| 334.00 | Accessory Electric Equipment | 247,347 | LIFESPAN | 59.72 | -1.20% | (2,968) | 82,616 | 167,699 | 35.15 | 4,771 | 1.93 |
| 334.70 | Supervisory Equipment | 43,285 | LIFESPAN | 49.65 | -1.20% | (519) | 10,153 | 33,651 | 35.15 | 957 | 2.21 |
| 335.00 | Misc. Power Plant Equipment | 7,830 | LIFESPAN | 68.73 | 0.00% | - | 3,174 | 4,656 | 34.20 | 136 | 1.74 |
| 336.00 | Roads, Railroads & Bridges | 993,032 | LIFESPAN | 70.83 | -0.20% | (1,986) | 399,408 | 595,610 | 36.81 | 16,181 | 1.63 |
| | Total Lemolo #2 | <u>18,139,692</u> | | 71.42 | -4.25% | <u>(771,255)</u> | <u>7,392,278</u> | <u>11,518,669</u> | 36.44 | <u>316,145</u> | 1.74 |
| <u>IRON GATE (610)</u> | | | | | | | | | | | |
| 330.20 | Land Rights | 4,601 | LIFESPAN | 74.00 | 0.00% | - | 1,985 | 2,616 | 33.50 | 78 | 1.70 |
| 331.00 | Structures & Improvements | 1,416,205 | LIFESPAN | 66.61 | -1.80% | (25,492) | 561,068 | 880,629 | 32.68 | 26,947 | 1.90 |
| 331.20 | Fish/Wildlife | 1,879,492 | LIFESPAN | 53.50 | -1.80% | (33,831) | 565,186 | 1,348,137 | 32.68 | 41,253 | 2.19 |
| 331.30 | Recreation | 379,756 | LIFESPAN | 55.74 | -1.80% | (6,836) | 121,561 | 265,031 | 32.68 | 8,110 | 2.14 |
| 332.00 | Reservoirs, Dams & Waterways | 7,574,350 | LIFESPAN | 69.13 | -4.50% | (340,846) | 3,109,158 | 4,806,038 | 32.68 | 147,064 | 1.94 |
| 332.20 | Fish/Wildlife | 789,129 | LIFESPAN | 69.82 | -4.50% | (35,511) | 326,879 | 497,761 | 32.68 | 15,231 | 1.93 |
| 333.00 | Waterwheels, Turbines & Generators | 1,104,340 | LIFESPAN | 72.90 | -0.60% | (6,626) | 476,430 | 634,536 | 32.41 | 19,578 | 1.77 |
| 334.00 | Accessory Electric Equipment | 184,580 | LIFESPAN | 66.04 | -1.00% | (1,846) | 73,655 | 112,771 | 31.62 | 3,566 | 1.93 |
| 334.70 | Supervisory Equipment | 53,011 | LIFESPAN | 44.05 | -1.00% | (530) | 11,219 | 42,322 | 31.62 | 1,338 | 2.52 |
| 335.00 | Misc. Power Plant Equipment | 15,459 | LIFESPAN | 71.09 | 0.00% | - | 6,650 | 8,809 | 30.85 | 286 | 1.85 |
| 335.70 | Supervisory Equipment | 5,268 | LIFESPAN | 52.53 | 0.00% | - | 1,417 | 3,851 | 35.03 | 110 | 2.09 |
| 336.00 | Roads, Railroads & Bridges | 638,679 | LIFESPAN | 69.48 | -0.20% | (1,277) | 262,448 | 377,508 | 32.95 | 11,457 | 1.79 |
| | Total Iron Gate | <u>14,044,870</u> | | 66.64 | -3.22% | <u>(452,794)</u> | <u>5,517,656</u> | <u>8,980,008</u> | 32.65 | <u>275,018</u> | 1.96 |

PACIFICORP
Remaining Life Depreciation Rates

OREGON STIPULATION

SCHEDULE 1

| [1] Account Number | [2] Description | [3] 3/31/2002 Balance \$ | [4] IOWA CURVE | [5] Average Life Yrs | [6] NET SALVAGE Percent % | [7] Amount \$ | [8] 3/31/2002 Book Reserve \$ | [9] Net Plant \$ | [10] Rem. Life Yrs | [11] Annual Amount \$ | [12] Deprec. Rate % |
|---------------------------|------------------------------------|-----------------------------------|----------------------|-------------------------------|------------------------------------|---------------------|----------------------------------------|---------------------------|-----------------------------|--------------------------------|------------------------------|
| <u>POWERDALE (27)</u> | | | | | | | | | | | |
| 330.20 | Land Rights | 398 | LIFESPAN | 50.06 | 0.00% | - | 186 | 212 | 15.50 | 14 | 3.44 |
| 331.00 | Structures & Improvements | 656,469 | LIFESPAN | 42.71 | -0.80% | (5,252) | 283,153 | 378,568 | 15.33 | 24,695 | 3.76 |
| 331.20 | Fish/Wildlife | 20,968 | LIFESPAN | 15.83 | -0.80% | (168) | 426 | 20,710 | 15.33 | 1,351 | 6.44 |
| 331.30 | Recreation | 54,678 | LIFESPAN | 33.49 | -0.80% | (437) | 19,803 | 35,312 | 15.33 | 2,303 | 4.21 |
| 332.00 | Reservoirs, Dams & Waterways | 10,276,645 | LIFESPAN | 37.16 | -1.90% | (195,256) | 4,045,815 | 6,426,086 | 15.33 | 419,184 | 4.08 |
| 332.20 | Fish/Wildlife | 681,053 | LIFESPAN | 23.28 | -1.90% | (12,940) | 153,077 | 540,916 | 15.33 | 35,285 | 5.18 |
| 333.00 | Waterwheels, Turbines & Generators | 1,516,245 | LIFESPAN | 26.55 | -0.30% | (4,549) | 425,585 | 1,095,209 | 15.27 | 71,723 | 4.73 |
| 334.00 | Accessory Electric Equipment | 292,709 | LIFESPAN | 37.89 | -0.40% | (1,171) | 117,365 | 176,515 | 15.10 | 11,690 | 3.99 |
| 334.70 | Supervisory Equipment | 4,215 | LIFESPAN | 33.60 | -0.40% | (17) | 1,540 | 2,692 | 15.10 | 178 | 4.23 |
| 335.00 | Misc. Power Plant Equipment | 16,288 | LIFESPAN | 15.43 | 0.00% | - | 331 | 15,957 | 14.93 | 1,069 | 6.56 |
| 336.00 | Roads, Railroads & Bridges | 44,133 | LIFESPAN | 31.05 | -0.10% | (44) | 14,860 | 29,317 | 15.38 | 1,906 | 4.32 |
| | Total Powerdale | 13,563,801 | | 35.47 | -1.62% | (219,834) | 5,062,141 | 8,721,494 | 15.32 | 569,397 | 4.20 |
| <u>GRACE (457)</u> | | | | | | | | | | | |
| 331.00 | Structures & Improvements | 1,144,099 | LIFESPAN | 81.64 | -1.50% | (17,161) | 674,626 | 486,634 | 27.42 | 17,747 | 1.55 |
| 332.00 | Reservoirs, Dams & Waterways | 7,523,470 | LIFESPAN | 71.68 | -3.80% | (285,892) | 4,110,343 | 3,699,019 | 27.42 | 134,902 | 1.79 |
| 333.00 | Waterwheels, Turbines & Generators | 2,210,717 | LIFESPAN | 59.64 | -0.50% | (11,054) | 1,046,215 | 1,175,556 | 27.71 | 42,424 | 1.92 |
| 334.00 | Accessory Electric Equipment | 871,659 | LIFESPAN | 57.00 | -0.90% | (7,845) | 399,286 | 480,218 | 27.13 | 17,701 | 2.03 |
| 334.70 | Supervisory Equipment | 4,229 | LIFESPAN | 27.13 | -0.90% | (38) | 1,011 | 3,256 | 27.13 | 120 | 2.84 |
| 335.00 | Misc. Power Plant Equipment | 93,427 | LIFESPAN | 45.52 | 0.00% | - | 33,270 | 60,157 | 26.57 | 2,264 | 2.42 |
| 336.00 | Roads, Railroads & Bridges | 43,134 | LIFESPAN | 60.70 | -0.10% | (43) | 20,763 | 22,414 | 27.61 | 812 | 1.88 |
| | Total Grace | 11,890,735 | | 69.06 | -2.71% | (322,033) | 6,285,514 | 5,927,254 | 27.45 | 215,970 | 1.82 |
| <u>CLEARWATER #2 (43)</u> | | | | | | | | | | | |
| 331.00 | Structures & Improvements | 748,019 | LIFESPAN | 79.39 | -2.00% | (14,960) | 340,831 | 422,148 | 36.47 | 11,575 | 1.55 |
| 331.30 | Recreation | 6,925 | LIFESPAN | 67.97 | -2.00% | (139) | 2,694 | 4,370 | 36.47 | 120 | 1.73 |
| 332.00 | Reservoirs, Dams & Waterways | 8,925,781 | LIFESPAN | 68.56 | -5.10% | (455,215) | 3,507,281 | 5,873,715 | 36.47 | 161,056 | 1.80 |
| 332.20 | Fish/Wildlife | 5,060 | LIFESPAN | 63.03 | -5.10% | (258) | 1,786 | 3,532 | 36.47 | 97 | 1.91 |
| 333.00 | Waterwheels, Turbines & Generators | 925,235 | LIFESPAN | 84.14 | -0.70% | (6,477) | 443,829 | 487,883 | 36.13 | 13,504 | 1.46 |
| 334.00 | Accessory Electric Equipment | 197,735 | LIFESPAN | 72.27 | -1.20% | (2,373) | 83,898 | 116,210 | 35.15 | 3,306 | 1.67 |
| 334.70 | Supervisory Equipment | 24,575 | LIFESPAN | 49.65 | -1.20% | (295) | 5,811 | 19,059 | 35.15 | 542 | 2.21 |
| 335.00 | Misc. Power Plant Equipment | 4,720 | LIFESPAN | 62.34 | 0.00% | - | 1,723 | 2,997 | 34.20 | 88 | 1.86 |
| 336.00 | Roads, Railroads & Bridges | 219,901 | LIFESPAN | 68.39 | -0.20% | (440) | 85,653 | 134,688 | 36.81 | 3,659 | 1.66 |
| | Total Clearwater #2 | 11,057,951 | | 70.61 | -4.34% | (480,156) | 4,473,506 | 7,064,601 | 36.42 | 193,946 | 1.75 |
| <u>LEMOLO #1 (40)</u> | | | | | | | | | | | |
| 331.00 | Structures & Improvements | 709,257 | LIFESPAN | 78.98 | -2.00% | (14,185) | 356,515 | 366,927 | 36.47 | 10,061 | 1.42 |
| 332.00 | Reservoirs, Dams & Waterways | 7,513,335 | LIFESPAN | 81.03 | -5.10% | (383,180) | 3,861,933 | 4,034,582 | 36.47 | 110,627 | 1.47 |
| 332.20 | Fish/Wildlife | 2,277 | LIFESPAN | 83.97 | -5.10% | (116) | 1,205 | 1,188 | 36.47 | 33 | 1.43 |
| 333.00 | Waterwheels, Turbines & Generators | 1,893,865 | LIFESPAN | 70.97 | -0.70% | (13,257) | 861,995 | 1,045,127 | 36.13 | 28,927 | 1.53 |
| 334.00 | Accessory Electric Equipment | 1,486,641 | LIFESPAN | 45.16 | -1.20% | (17,840) | 293,919 | 1,210,562 | 35.15 | 34,440 | 2.32 |
| 334.70 | Supervisory Equipment | 6,442 | LIFESPAN | 55.63 | -1.20% | (77) | 2,144 | 4,375 | 35.14 | 125 | 1.93 |
| 335.00 | Misc. Power Plant Equipment | 33,242 | LIFESPAN | 49.65 | 0.00% | - | 9,121 | 24,121 | 34.20 | 705 | 2.12 |
| 336.00 | Roads, Railroads & Bridges | 407,171 | LIFESPAN | 80.88 | -0.20% | (814) | 208,217 | 199,768 | 36.81 | 5,427 | 1.33 |
| | Total Lemolo #1 | 12,052,230 | | 74.80 | -3.56% | (429,470) | 5,595,049 | 6,886,651 | 36.26 | 190,345 | 1.58 |

PACIFICORP
Remaining Life Depreciation Rates

OREGON STIPULATION

SCHEDULE 1

| [1] Account Number | [2] Description | [3] 3/31/2002 Balance \$ | [4] IOWA CURVE | [5] Average Life Yrs | [6] NET SALVAGE Percent % | [7] Amount \$ | [8] 3/31/2002 Book Reserve \$ | [9] Net Plant \$ | [10] Rem. Life Yrs | [11] Annual Amount \$ | [12] Deprec. Rate % |
|--------------------------------|------------------------------------|-----------------------------------|----------------------|-------------------------------|------------------------------------|---------------------|----------------------------------------|---------------------------|-----------------------------|--------------------------------|------------------------------|
| <u>CUTLER (444)</u> | | | | | | | | | | | |
| 330.20 | Land Rights | 2 | LIFESPAN | 31.00 | 0.00% | - | 2 | - | 21.50 | - | 0.00 |
| 330.30 | Water Rights | 4,818 | LIFESPAN | 96.74 | 0.00% | - | 2,300 | 2,518 | 21.50 | 117 | 2.43 |
| 330.40 | Flood Rights | 89,590 | LIFESPAN | 74.10 | 0.00% | - | 38,910 | 50,680 | 21.50 | 2,357 | 2.63 |
| 331.00 | Structures & Improvements | 1,807,217 | LIFESPAN | 53.44 | -1.10% | (19,879) | 660,348 | 1,166,748 | 21.16 | 55,139 | 3.05 |
| 332.00 | Reservoirs, Dams & Waterways | 6,939,408 | LIFESPAN | 51.16 | -2.80% | (194,303) | 2,458,868 | 4,674,843 | 21.16 | 220,928 | 3.18 |
| 332.30 | Recreation | 275,809 | LIFESPAN | 27.95 | -2.80% | (7,723) | 39,647 | 243,885 | 21.16 | 11,526 | 4.18 |
| 333.00 | Waterwheels, Turbines & Generators | 1,109,689 | LIFESPAN | 77.53 | -0.40% | (4,439) | 492,074 | 622,054 | 21.05 | 29,551 | 2.66 |
| 334.00 | Accessory Electric Equipment | 490,354 | LIFESPAN | 56.37 | -0.60% | (2,942) | 186,411 | 306,885 | 20.72 | 14,811 | 3.02 |
| 335.00 | Misc. Power Plant Equipment | 68,920 | LIFESPAN | 37.44 | 0.00% | - | 18,417 | 50,503 | 20.40 | 2,476 | 3.59 |
| 336.00 | Roads, Railroads & Bridges | 573,738 | LIFESPAN | 39.99 | -0.10% | (574) | 161,571 | 412,741 | 21.27 | 19,405 | 3.38 |
| | Total Cutler | 11,359,545 | | 53.31 | -2.02% | (229,860) | 4,058,548 | 7,530,857 | 21.13 | 356,311 | 3.14 |
| <u>TOKETEE (44)</u> | | | | | | | | | | | |
| 331.00 | Structures & Improvements | 1,424,604 | LIFESPAN | 62.15 | -2.00% | (28,492) | 612,222 | 840,874 | 36.47 | 23,057 | 1.62 |
| 331.30 | Recreation | 4,624 | LIFESPAN | 67.97 | -2.00% | (92) | 2,235 | 2,481 | 36.47 | 68 | 1.47 |
| 332.00 | Reservoirs, Dams & Waterways | 6,271,942 | LIFESPAN | 81.83 | -5.10% | (319,869) | 3,643,677 | 2,948,134 | 36.47 | 80,837 | 1.29 |
| 333.00 | Waterwheels, Turbines & Generators | 2,090,740 | LIFESPAN | 71.95 | -0.70% | (14,635) | 1,082,280 | 1,023,095 | 36.13 | 28,317 | 1.35 |
| 334.00 | Accessory Electric Equipment | 407,067 | LIFESPAN | 70.30 | -1.20% | (4,885) | 205,354 | 206,598 | 35.15 | 5,878 | 1.44 |
| 334.70 | Supervisory Equipment | 26,027 | LIFESPAN | 62.40 | -1.20% | (312) | 11,585 | 14,754 | 35.15 | 420 | 1.61 |
| 335.00 | Misc. Power Plant Equipment | 50,114 | LIFESPAN | 69.72 | 0.00% | - | 25,829 | 24,285 | 34.20 | 710 | 1.42 |
| 336.00 | Roads, Railroads & Bridges | 111,245 | LIFESPAN | 63.46 | -0.20% | (222) | 48,875 | 62,592 | 36.81 | 1,700 | 1.53 |
| | Total Toketee | 10,386,363 | | 76.38 | -3.55% | (368,508) | 5,632,057 | 5,122,814 | 36.34 | 140,987 | 1.36 |
| <u>PROSPECT #2 (32)</u> | | | | | | | | | | | |
| 330.20 | Land Rights | 3,712 | LIFESPAN | 63.45 | 0.00% | - | 1,711 | 2,001 | 32.50 | 62 | 1.66 |
| 330.40 | Flood Rights | 3,167 | LIFESPAN | 98.00 | 0.00% | - | 2,011 | 1,156 | 32.50 | 36 | 1.12 |
| 331.00 | Structures & Improvements | 2,014,465 | LIFESPAN | 53.56 | -1.80% | (36,260) | 763,022 | 1,287,703 | 31.72 | 40,596 | 2.02 |
| 331.20 | Fish/Wildlife | 3,994 | LIFESPAN | 38.22 | -1.80% | (72) | 623 | 3,443 | 31.72 | 109 | 2.72 |
| 331.30 | Recreation | 2,586 | LIFESPAN | 56.19 | -1.80% | (47) | 1,048 | 1,585 | 31.72 | 50 | 1.93 |
| 332.00 | Reservoirs, Dams & Waterways | 4,792,813 | LIFESPAN | 74.78 | -4.40% | (210,884) | 2,587,178 | 2,416,519 | 31.72 | 76,183 | 1.59 |
| 332.20 | Fish/Wildlife | 136,009 | LIFESPAN | 51.49 | -4.40% | (5,984) | 48,446 | 93,547 | 31.72 | 2,949 | 2.17 |
| 333.00 | Waterwheels, Turbines & Generators | 1,277,973 | LIFESPAN | 57.79 | -0.60% | (7,668) | 560,595 | 725,046 | 29.59 | 24,503 | 1.92 |
| 334.00 | Accessory Electric Equipment | 1,253,070 | LIFESPAN | 42.44 | -1.00% | (12,531) | 311,502 | 954,099 | 30.73 | 31,048 | 2.48 |
| 334.70 | Supervisory Equipment | 80,176 | LIFESPAN | 30.73 | -1.00% | (802) | 20,910 | 60,068 | 30.73 | 1,955 | 2.44 |
| 335.00 | Misc. Power Plant Equipment | 19,027 | LIFESPAN | 30.50 | 0.00% | - | 269 | 18,758 | 30.00 | 625 | 3.29 |
| 336.00 | Roads, Railroads & Bridges | 191,385 | LIFESPAN | 57.26 | -0.10% | (191) | 78,999 | 112,577 | 31.98 | 3,520 | 1.84 |
| | Total Prospect #2 | 9,778,377 | | 62.91 | -2.81% | (274,439) | 4,376,314 | 5,676,502 | 31.31 | 181,635 | 1.86 |
| <u>PROSPECT #3 (NON) (331)</u> | | | | | | | | | | | |
| 331.20 | Fish/Wildlife | 10,517 | LIFESPAN | 31.80 | -0.80% | (84) | 3,475 | 7,126 | 16.30 | 437 | 4.16 |

PACIFICORP
Remaining Life Depreciation Rates

OREGON STIPULATION

SCHEDULE 1

| [1] Account Number | [2] Description | [3] 3/31/2002 Balance \$ | [4] IOWA CURVE | [5] Average Life Yrs | [6] NET SALVAGE Percent % | [7] Amount \$ | [8] 3/31/2002 Book Reserve \$ | [9] Net Plant \$ | [10] Rem. Life Yrs | [11] Annual Amount \$ | [12] Deprec. Rate % |
|---------------------------|------------------------------------|-----------------------------------|----------------------|-------------------------------|------------------------------------|---------------------|----------------------------------------|---------------------------|-----------------------------|--------------------------------|------------------------------|
| PIONEER (449) | | | | | | | | | | | |
| 330.20 | Land Rights | 9,247 | LIFESPAN | 132.92 | 0.00% | - | 6,366 | 2,881 | 27.50 | 105 | 1.13 |
| 330.30 | Water Rights | 110,806 | LIFESPAN | 133.00 | 0.00% | - | 76,299 | 34,507 | 27.50 | 1,255 | 1.13 |
| 331.00 | Structures & Improvements | 328,790 | LIFESPAN | 60.00 | -1.50% | (4,932) | 154,430 | 179,292 | 26.94 | 6,655 | 2.02 |
| 331.20 | Fish/Wildlife | 10,074 | LIFESPAN | 27.44 | -1.50% | (151) | 152 | 10,073 | 26.94 | 374 | 3.71 |
| 332.00 | Reservoirs, Dams & Waterways | 7,764,307 | LIFESPAN | 44.02 | -3.70% | (287,279) | 2,544,636 | 5,506,950 | 26.94 | 204,415 | 2.63 |
| 333.00 | Waterwheels, Turbines & Generators | 955,146 | LIFESPAN | 37.15 | -0.50% | (4,776) | 223,181 | 736,741 | 26.76 | 27,531 | 2.88 |
| 334.00 | Accessory Electric Equipment | 421,745 | LIFESPAN | 43.88 | -0.80% | (3,374) | 141,069 | 284,050 | 26.23 | 10,829 | 2.57 |
| 335.00 | Misc. Power Plant Equipment | 9,602 | LIFESPAN | 47.35 | 0.00% | - | 3,178 | 6,424 | 30.00 | 214 | 2.23 |
| 336.00 | Roads, Railroads & Bridges | 11,922 | LIFESPAN | 56.48 | -0.10% | (12) | 4,820 | 7,114 | 31.98 | 222 | 1.87 |
| | Total Pioneer | <u>9,621,639</u> | | 44.99 | -3.12% | <u>(300,524)</u> | <u>3,154,131</u> | <u>6,768,032</u> | 26.91 | <u>251,601</u> | 2.61 |
| LIFTON (458) | | | | | | | | | | | |
| 330.20 | Land Rights | 19,856 | LIFESPAN | 115.70 | 0.00% | - | 10,486 | 9,370 | 45.50 | 206 | 1.04 |
| 330.30 | Water Rights | 24,130 | LIFESPAN | 109.25 | 0.00% | - | 12,249 | 11,881 | 45.50 | 261 | 1.08 |
| 331.00 | Structures & Improvements | 1,149,803 | LIFESPAN | 88.10 | -2.50% | (28,745) | 491,404 | 687,144 | 43.99 | 15,620 | 1.36 |
| 331.30 | Recreation | 3,787 | LIFESPAN | 50.49 | -2.50% | (95) | 408 | 3,474 | 43.99 | 79 | 2.09 |
| 332.00 | Reservoirs, Dams & Waterways | 6,671,793 | LIFESPAN | 73.35 | -6.30% | (420,323) | 2,266,942 | 4,825,174 | 43.99 | 109,688 | 1.64 |
| 332.20 | Fish/Wildlife | 410,760 | LIFESPAN | 51.49 | -6.30% | (25,878) | 50,085 | 386,553 | 43.99 | 8,787 | 2.14 |
| 333.00 | Waterwheels, Turbines & Generators | 390,702 | LIFESPAN | 101.23 | -0.80% | (3,126) | 189,995 | 203,833 | 43.49 | 4,687 | 1.20 |
| 334.00 | Accessory Electric Equipment | 257,188 | LIFESPAN | 64.82 | -1.40% | (3,601) | 74,177 | 186,612 | 42.07 | 4,436 | 1.72 |
| 335.00 | Misc. Power Plant Equipment | 55,517 | LIFESPAN | 54.93 | 0.00% | - | 11,420 | 44,097 | 40.70 | 1,083 | 1.95 |
| 336.00 | Roads, Railroads & Bridges | 19,250 | LIFESPAN | 113.82 | -0.20% | (39) | 10,116 | 9,173 | 44.48 | 206 | 1.07 |
| | Total Lifton | <u>9,002,786</u> | | 75.36 | -5.35% | <u>(481,805)</u> | <u>3,117,282</u> | <u>6,367,309</u> | 43.90 | <u>145,054</u> | 1.61 |
| ONEIDA (459) | | | | | | | | | | | |
| 331.00 | Structures & Improvements | 1,151,869 | LIFESPAN | 69.77 | -1.50% | (17,278) | 506,906 | 662,241 | 27.90 | 23,736 | 2.06 |
| 331.30 | Recreation | 32,183 | LIFESPAN | 34.90 | -1.50% | (483) | 4,630 | 28,036 | 27.90 | 1,005 | 3.12 |
| 332.00 | Reservoirs, Dams & Waterways | 4,537,738 | LIFESPAN | 64.04 | -3.80% | (172,434) | 1,874,113 | 2,836,059 | 27.90 | 101,651 | 2.24 |
| 333.00 | Waterwheels, Turbines & Generators | 2,144,850 | LIFESPAN | 59.07 | -0.50% | (10,724) | 829,045 | 1,326,529 | 27.71 | 47,872 | 2.23 |
| 334.00 | Accessory Electric Equipment | 696,376 | LIFESPAN | 53.92 | -0.90% | (6,267) | 248,612 | 454,031 | 27.13 | 16,735 | 2.40 |
| 335.00 | Misc. Power Plant Equipment | 6,205 | LIFESPAN | 49.59 | 0.00% | - | 2,040 | 4,165 | 26.57 | 157 | 2.53 |
| 336.00 | Roads, Railroads & Bridges | 381,105 | LIFESPAN | 57.23 | -0.10% | (381) | 142,037 | 239,449 | 28.10 | 8,521 | 2.24 |
| | Total Oneida | <u>8,950,326</u> | | 62.39 | -2.32% | <u>(207,568)</u> | <u>3,607,383</u> | <u>5,550,511</u> | 27.80 | <u>199,677</u> | 2.23 |
| ONEIDA (NON) (559) | | | | | | | | | | | |
| 331.00 | Structures & Improvements | 4,042 | LIFESPAN | 106.53 | -1.50% | (61) | 2,910 | 1,193 | 27.90 | 43 | 1.06 |
| 334.00 | Accessory Electric Equipment | 151,465 | LIFESPAN | 55.63 | -0.90% | (1,363) | 73,680 | 79,148 | 27.13 | 2,917 | 1.93 |
| | Total Oneida (Non) | <u>155,507</u> | | 56.95 | -0.92% | <u>(1,424)</u> | <u>76,590</u> | <u>80,341</u> | 27.15 | <u>2,960</u> | 1.90 |

PACIFICORP
Remaining Life Depreciation Rates

OREGON STIPULATION

SCHEDULE 1

| [1] Account Number | [2] Description | [3] 3/31/2002 Balance \$ | [4] IOWA CURVE | [5] Average Life Yrs | [6] NET SALVAGE Percent % | [7] Amount \$ | [8] 3/31/2002 Book Reserve \$ | [9] Net Plant \$ | [10] Rem. Life Yrs | [11] Annual Amount \$ | [12] Deprec. Rate % |
|--------------------------|------------------------------------|-----------------------------------|----------------------|-------------------------------|------------------------------------|---------------------|----------------------------------------|---------------------------|-----------------------------|--------------------------------|------------------------------|
| <u>ASHTON (455)</u> | | | | | | | | | | | |
| 330.20 | Land Rights | 28,700 | LIFESPAN | 41.00 | 0.00% | - | 6,404 | 22,296 | 25.50 | 874 | 3.05 |
| 331.00 | Structures & Improvements | 753,862 | LIFESPAN | 48.30 | -1.40% | (10,554) | 213,149 | 551,267 | 25.02 | 22,033 | 2.92 |
| 331.20 | Fish/Wildlife | 353,572 | LIFESPAN | 32.52 | -1.40% | (4,950) | 47,154 | 311,368 | 25.02 | 12,445 | 3.52 |
| 332.00 | Reservoirs, Dams & Waterways | 4,489,431 | LIFESPAN | 40.36 | -3.40% | (152,641) | 995,148 | 3,646,924 | 25.02 | 145,760 | 3.25 |
| 333.00 | Waterwheels, Turbines & Generators | 1,951,703 | LIFESPAN | 40.59 | -0.50% | (9,759) | 439,350 | 1,522,112 | 24.87 | 61,203 | 3.14 |
| 334.00 | Accessory Electric Equipment | 1,066,298 | LIFESPAN | 39.64 | -0.80% | (8,530) | 235,382 | 839,446 | 24.40 | 34,404 | 3.23 |
| 334.70 | Supervisory Equipment | 41,566 | LIFESPAN | 35.90 | -0.80% | (333) | 7,605 | 34,294 | 24.40 | 1,405 | 3.38 |
| 335.00 | Misc. Power Plant Equipment | 8,389 | LIFESPAN | 47.90 | 0.00% | - | 2,408 | 5,981 | 23.95 | 250 | 2.98 |
| 336.00 | Roads, Railroads & Bridges | 744 | LIFESPAN | 110.68 | -0.10% | (1) | 343 | 402 | 25.18 | 16 | 2.14 |
| | Total Ashton | 8,694,265 | | 40.69 | -2.15% | (186,767) | 1,946,943 | 6,934,089 | 24.91 | 278,390 | 3.20 |
| <u>COPCO #1 (611)</u> | | | | | | | | | | | |
| 330.20 | Land Rights | 36,340 | LIFESPAN | 118.00 | 0.00% | - | 22,976 | 13,364 | 33.50 | 399 | 1.10 |
| 330.40 | Flood Rights | 1,030 | LIFESPAN | 111.00 | 0.00% | - | 635 | 395 | 33.50 | 12 | 1.14 |
| 331.00 | Structures & Improvements | 1,084,642 | LIFESPAN | 58.73 | -1.80% | (19,524) | 415,490 | 688,676 | 32.68 | 21,073 | 1.94 |
| 331.30 | Recreation | 82,063 | LIFESPAN | 56.25 | -1.80% | (1,477) | 29,658 | 53,882 | 32.68 | 1,649 | 2.01 |
| 332.00 | Reservoirs, Dams & Waterways | 2,440,053 | LIFESPAN | 92.79 | -4.50% | (109,802) | 1,380,352 | 1,169,503 | 32.68 | 35,787 | 1.47 |
| 333.00 | Waterwheels, Turbines & Generators | 3,762,309 | LIFESPAN | 45.74 | -0.60% | (22,574) | 933,609 | 2,851,274 | 32.41 | 87,970 | 2.34 |
| 334.00 | Accessory Electric Equipment | 938,965 | LIFESPAN | 54.51 | -1.00% | (9,390) | 333,457 | 614,898 | 31.62 | 19,446 | 2.07 |
| 334.70 | Supervisory Equipment | 59,036 | LIFESPAN | 45.23 | -1.00% | (590) | 14,870 | 44,756 | 31.62 | 1,415 | 2.40 |
| 335.00 | Misc. Power Plant Equipment | 1,262 | LIFESPAN | 67.09 | 0.00% | - | 576 | 686 | 30.85 | 22 | 1.76 |
| 336.00 | Roads, Railroads & Bridges | 105,442 | LIFESPAN | 44.40 | -0.20% | (211) | 23,395 | 82,258 | 32.95 | 2,496 | 2.37 |
| | Total COPCO #1 | 8,511,142 | | 62.25 | -1.92% | (163,568) | 3,155,018 | 5,519,692 | 32.44 | 170,270 | 2.00 |
| <u>NORTH UMPQUA (48)</u> | | | | | | | | | | | |
| 331.00 | Structures & Improvements | 4,807,840 | LIFESPAN | 49.97 | -2.00% | (96,157) | 988,067 | 3,915,930 | 36.47 | 107,374 | 2.23 |
| 331.30 | Recreation | 26,593 | LIFESPAN | 64.36 | -2.00% | (532) | 8,843 | 18,282 | 36.47 | 501 | 1.89 |
| 332.00 | Reservoirs, Dams & Waterways | 92,318 | LIFESPAN | 49.42 | -5.10% | (4,708) | 18,394 | 78,632 | 36.47 | 2,156 | 2.34 |
| 333.00 | Waterwheels, Turbines & Generators | 38,015 | LIFESPAN | 40.75 | -0.70% | (266) | 3,224 | 35,057 | 36.13 | 970 | 2.55 |
| 334.00 | Accessory Electric Equipment | 142,241 | LIFESPAN | 51.65 | -1.20% | (1,707) | 33,779 | 110,169 | 35.15 | 3,134 | 2.20 |
| 334.70 | Supervisory Equipment | 424,612 | LIFESPAN | 41.97 | -1.20% | (5,095) | 50,582 | 379,125 | 35.15 | 10,786 | 2.54 |
| 335.00 | Misc. Power Plant Equipment | 1,034,710 | LIFESPAN | 45.94 | 0.00% | - | 191,400 | 843,310 | 34.20 | 24,658 | 2.38 |
| 336.00 | Roads, Railroads & Bridges | 2,087,537 | LIFESPAN | 67.81 | -0.20% | (4,175) | 737,084 | 1,354,628 | 36.81 | 36,801 | 1.76 |
| | Total North Umpqua | 8,653,866 | | 53.42 | -1.30% | (112,640) | 2,031,373 | 6,735,133 | 36.19 | 186,381 | 2.15 |
| <u>SODA (461)</u> | | | | | | | | | | | |
| 330.20 | Land Rights | 5,879 | LIFESPAN | 112.35 | 0.00% | - | 3,237 | 2,642 | 28.50 | 93 | 1.58 |
| 331.00 | Structures & Improvements | 572,786 | LIFESPAN | 78.39 | -1.50% | (8,592) | 269,071 | 312,307 | 27.90 | 11,194 | 1.95 |
| 332.00 | Reservoirs, Dams & Waterways | 4,987,430 | LIFESPAN | 64.25 | -3.80% | (189,522) | 2,048,946 | 3,128,006 | 27.90 | 112,115 | 2.25 |
| 333.00 | Waterwheels, Turbines & Generators | 1,596,572 | LIFESPAN | 58.08 | -0.50% | (7,983) | 602,739 | 1,001,816 | 27.71 | 36,154 | 2.26 |
| 334.00 | Accessory Electric Equipment | 459,353 | LIFESPAN | 63.66 | -0.90% | (4,134) | 189,130 | 274,357 | 27.13 | 10,113 | 2.20 |
| 335.00 | Misc. Power Plant Equipment | 16,299 | LIFESPAN | 46.84 | 0.00% | - | 4,940 | 11,359 | 26.57 | 428 | 2.62 |
| | Total Soda | 7,638,319 | | 63.99 | -2.75% | (210,231) | 3,118,063 | 4,730,487 | 27.81 | 170,095 | 2.23 |

PACIFICORP
Remaining Life Depreciation Rates

OREGON STIPULATION

SCHEDULE 1

| [1] Account Number | [2] Description | [3] 3/31/2002 Balance \$ | [4] IOWA CURVE | [5] Average Life Yrs | [6] NET SALVAGE Percent % | [7] Amount \$ | [8] 3/31/2002 Book Reserve \$ | [9] Net Plant \$ | [10] Rem. Life Yrs | [11] Annual Amount \$ | [12] Deprec. Rate % |
|--------------------------|------------------------------------|-----------------------------------|----------------------|-------------------------------|------------------------------------|---------------------|----------------------------------------|---------------------------|-----------------------------|--------------------------------|------------------------------|
| <u>SODA (NON) (561)</u> | | | | | | | | | | | |
| 332.00 | Reservoirs, Dams & Waterways | 9,095 | LIFESPAN | 84.87 | -3.80% | (346) | 5,308 | 4,133 | 27.90 | 148 | 1.63 |
| <u>KENO (15)</u> | | | | | | | | | | | |
| 330.20 | Land Rights | 14,002 | LIFESPAN | 87.23 | 0.00% | - | 5,936 | 8,066 | 33.50 | 241 | 1.72 |
| 331.20 | Fish/Wildlife | 9,636 | LIFESPAN | 46.18 | -1.80% | (173) | 1,887 | 7,922 | 32.68 | 242 | 2.52 |
| 331.30 | Recreation | 212,739 | LIFESPAN | 55.88 | -1.80% | (3,829) | 59,546 | 157,022 | 32.68 | 4,805 | 2.26 |
| 332.00 | Reservoirs, Dams & Waterways | 6,766,760 | LIFESPAN | 66.06 | -4.50% | (304,504) | 2,316,422 | 4,754,842 | 32.68 | 145,497 | 2.15 |
| 332.20 | Fish/Wildlife | 236,202 | LIFESPAN | 69.18 | -4.50% | (10,629) | 84,530 | 162,301 | 32.68 | 4,966 | 2.10 |
| 334.70 | Supervisory Equipment | 13,493 | LIFESPAN | 42.12 | -1.00% | (135) | 2,192 | 11,436 | 31.62 | 362 | 2.68 |
| 336.00 | Roads, Railroads & Bridges | 110,990 | LIFESPAN | 67.87 | -0.20% | (222) | 38,866 | 72,346 | 32.95 | 2,196 | 1.98 |
| | Total Keno | <u>7,363,822</u> | | 65.86 | -4.34% | <u>(319,493)</u> | <u>2,509,379</u> | <u>5,173,936</u> | 32.68 | <u>158,309</u> | 2.15 |
| <u>FISH CREEK (45)</u> | | | | | | | | | | | |
| 331.00 | Structures & Improvements | 557,744 | LIFESPAN | 72.23 | -2.00% | (11,155) | 229,107 | 339,792 | 36.47 | 9,317 | 1.67 |
| 332.00 | Reservoirs, Dams & Waterways | 5,684,131 | LIFESPAN | 65.56 | -5.10% | (289,891) | 2,086,822 | 3,887,200 | 36.47 | 106,586 | 1.88 |
| 332.20 | Fish/Wildlife | 75,566 | LIFESPAN | 45.53 | -5.30% | (4,005) | 12,279 | 67,292 | 36.47 | 1,845 | 2.44 |
| 333.00 | Waterwheels, Turbines & Generators | 547,891 | LIFESPAN | 79.70 | -0.70% | (3,835) | 248,117 | 303,609 | 36.13 | 8,403 | 1.53 |
| 334.00 | Accessory Electric Equipment | 109,290 | LIFESPAN | 71.61 | -1.20% | (1,311) | 45,351 | 65,250 | 35.14 | 1,857 | 1.70 |
| 335.00 | Misc. Power Plant Equipment | 7,331 | LIFESPAN | 72.13 | 0.00% | - | 3,103 | 4,228 | 34.20 | 124 | 1.69 |
| 336.00 | Roads, Railroads & Bridges | 409,412 | LIFESPAN | 68.30 | -0.20% | (819) | 157,129 | 253,102 | 36.81 | 6,876 | 1.68 |
| | Total Fish Creek | <u>7,391,365</u> | | 67.15 | -4.21% | <u>(311,016)</u> | <u>2,781,908</u> | <u>4,920,473</u> | 36.44 | <u>135,008</u> | 1.83 |
| <u>COPCO #2 (612)</u> | | | | | | | | | | | |
| 331.00 | Structures & Improvements | 1,560,869 | LIFESPAN | 47.00 | -1.20% | (18,730) | 735,098 | 844,501 | 22.13 | 38,161 | 2.44 |
| 332.00 | Reservoirs, Dams & Waterways | 2,822,023 | LIFESPAN | 89.90 | -3.00% | (84,661) | 1,902,756 | 1,003,928 | 22.13 | 45,365 | 1.61 |
| 333.00 | Waterwheels, Turbines & Generators | 3,544,474 | LIFESPAN | 38.84 | -0.40% | (14,178) | 1,343,138 | 2,215,514 | 22.01 | 100,659 | 2.84 |
| 334.00 | Accessory Electric Equipment | 502,966 | LIFESPAN | 52.20 | -0.80% | (4,024) | 247,543 | 259,447 | 24.39 | 10,637 | 2.11 |
| 334.70 | Supervisory Equipment | 277,255 | LIFESPAN | 35.77 | -0.70% | (1,941) | 90,859 | 188,337 | 21.65 | 8,699 | 3.14 |
| 335.00 | Misc. Power Plant Equipment | 33,179 | LIFESPAN | 36.69 | 0.00% | - | 11,927 | 21,252 | 21.29 | 998 | 3.01 |
| 336.00 | Roads, Railroads & Bridges | 240,200 | LIFESPAN | 41.21 | -0.10% | (240) | 97,397 | 143,043 | 22.25 | 6,429 | 2.68 |
| | Total COPCO #2 | <u>8,980,966</u> | | 57.01 | -1.38% | <u>(123,774)</u> | <u>4,428,718</u> | <u>4,676,022</u> | 22.19 | <u>210,949</u> | 2.35 |
| <u>PROSPECT #3 (33)</u> | | | | | | | | | | | |
| 331.00 | Structures & Improvements | 279,313 | LIFESPAN | 42.47 | -0.80% | (2,235) | 112,112 | 169,436 | 16.30 | 10,395 | 3.72 |
| 331.30 | Recreation | 1,638 | LIFESPAN | 42.40 | -0.80% | (13) | 657 | 994 | 16.30 | 61 | 3.72 |
| 332.00 | Reservoirs, Dams & Waterways | 1,955,089 | LIFESPAN | 46.79 | -2.10% | (41,057) | 831,985 | 1,164,161 | 16.30 | 71,421 | 3.65 |
| 332.20 | Fish/Wildlife | 2,021,734 | LIFESPAN | 23.19 | -2.10% | (42,456) | 382,537 | 1,681,653 | 16.30 | 103,169 | 5.10 |
| 333.00 | Waterwheels, Turbines & Generators | 1,922,715 | LIFESPAN | 25.92 | -0.30% | (5,768) | 458,652 | 1,469,831 | 16.24 | 90,507 | 4.71 |
| 334.00 | Accessory Electric Equipment | 443,446 | LIFESPAN | 27.54 | -0.50% | (2,217) | 117,783 | 327,880 | 16.04 | 20,441 | 4.61 |
| 335.00 | Misc. Power Plant Equipment | 73,267 | LIFESPAN | 29.20 | 0.00% | - | 21,236 | 52,031 | 15.85 | 3,283 | 4.48 |
| 336.00 | Roads, Railroads & Bridges | 51,115 | LIFESPAN | 62.59 | -0.10% | (51) | 24,834 | 26,332 | 16.37 | 1,609 | 3.15 |
| | Total Prospect #3 | <u>6,748,317</u> | | 32.26 | -1.39% | <u>(93,797)</u> | <u>1,949,796</u> | <u>4,892,318</u> | 16.26 | <u>300,885</u> | 4.46 |

PACIFICORP
Remaining Life Depreciation Rates

OREGON STIPULATION

SCHEDULE 1

| [1] Account Number | [2] Description | [3] 3/31/2002 Balance \$ | [4] IOWA CURVE | [5] Average Life Yrs | [6] NET SALVAGE Percent % | [7] Amount \$ | [8] 3/31/2002 Book Reserve \$ | [9] Net Plant \$ | [10] Rem. Life Yrs | [11] Annual Amount \$ | [12] Deprec. Rate % |
|----------------------------|------------------------------------|-----------------------------------|----------------------|-------------------------------|------------------------------------|---------------------|----------------------------------------|---------------------------|-----------------------------|--------------------------------|------------------------------|
| <u>CONDIT (213)</u> | | | | | | | | | | | |
| 330.40 | Flood Rights | 2,964 | LIFESPAN | 95.00 | 0.00% | - | 1,572 | 1,392 | 7.00 | 199 | 6.71 |
| 331.00 | Structures & Improvements | 799,980 | LIFESPAN | 38.40 | -296.00% | (2,367,941) | 1,563,497 | 1,604,424 | 7.00 | 229,203 | 28.65 |
| 331.30 | Recreation | 157,752 | LIFESPAN | 19.49 | -296.00% | (466,946) | 271,625 | 353,073 | 7.00 | 50,439 | 31.97 |
| 332.00 | Reservoirs, Dams & Waterways | 4,092,789 | LIFESPAN | 39.77 | -296.00% | (12,114,655) | 8,033,686 | 8,173,758 | 7.00 | 1,167,680 | 28.53 |
| 332.30 | Recreation | 208,501 | LIFESPAN | 9.00 | -296.00% | (617,163) | 253,023 | 572,641 | 7.00 | 81,806 | 39.24 |
| 333.00 | Waterwheels, Turbines & Generators | 1,148,822 | LIFESPAN | 25.11 | -295.90% | (3,399,364) | 2,098,089 | 2,450,097 | 6.99 | 350,515 | 30.51 |
| 334.00 | Accessory Electric Equipment | 94,579 | LIFESPAN | 43.00 | -295.40% | (279,386) | 187,344 | 186,621 | 6.99 | 26,698 | 28.23 |
| 334.70 | Supervisory Equipment | 53,916 | LIFESPAN | 18.99 | -295.40% | (159,268) | 92,195 | 120,989 | 6.99 | 17,309 | 32.10 |
| 335.00 | Misc. Power Plant Equipment | 29,026 | LIFESPAN | 8.73 | -295.00% | (85,627) | 34,455 | 80,198 | 6.99 | 11,473 | 39.53 |
| 336.00 | Roads, Railroads & Bridges | 59,738 | LIFESPAN | 53.59 | -296.20% | (176,944) | 120,942 | 115,740 | 7.00 | 16,534 | 27.68 |
| | Total Condit | 6,648,067 | | 35.52 | -295.83% | (19,667,294) | 12,656,428 | 13,658,933 | 7.00 | 1,951,856 | 29.36 |
| <u>CONDIT - NON (2131)</u> | | | | | | | | | | | |
| 330.20 | Land Rights | 172 | LIFESPAN | 75.00 | 0.00% | - | 130 | 42 | 3.50 | 12 | 6.98 |
| <u>SODA SPRINGS (46)</u> | | | | | | | | | | | |
| 331.00 | Structures & Improvements | 811,726 | LIFESPAN | 80.28 | -2.00% | (16,235) | 441,798 | 386,163 | 36.47 | 10,588 | 1.30 |
| 332.00 | Reservoirs, Dams & Waterways | 3,467,419 | LIFESPAN | 80.82 | -5.10% | (176,838) | 1,898,020 | 1,746,237 | 36.47 | 47,881 | 1.38 |
| 333.00 | Waterwheels, Turbines & Generators | 614,026 | LIFESPAN | 86.54 | -0.70% | (4,298) | 355,997 | 262,327 | 36.13 | 7,261 | 1.18 |
| 334.00 | Accessory Electric Equipment | 400,823 | LIFESPAN | 52.47 | -1.20% | (4,810) | 127,176 | 278,457 | 35.15 | 7,922 | 1.98 |
| 334.70 | Supervisory Equipment | 29,536 | LIFESPAN | 52.65 | -1.20% | (354) | 9,438 | 20,452 | 35.15 | 582 | 1.97 |
| 335.00 | Misc. Power Plant Equipment | 2,160 | LIFESPAN | 47.07 | 0.00% | - | 553 | 1,607 | 34.20 | 47 | 2.18 |
| 336.00 | Roads, Railroads & Bridges | 25,845 | LIFESPAN | 44.31 | -0.20% | (52) | 4,309 | 21,588 | 36.81 | 586 | 2.27 |
| | Total Soda Springs | 5,351,535 | | 78.93 | -3.79% | (202,587) | 2,837,291 | 2,716,831 | 36.33 | 74,868 | 1.40 |
| <u>SLIDE CREEK (47)</u> | | | | | | | | | | | |
| 331.00 | Structures & Improvements | 607,138 | LIFESPAN | 72.45 | -2.00% | (12,143) | 268,288 | 350,993 | 36.47 | 9,624 | 1.59 |
| 332.00 | Reservoirs, Dams & Waterways | 3,753,383 | LIFESPAN | 79.20 | -5.10% | (191,423) | 1,806,060 | 2,138,746 | 36.47 | 58,644 | 1.56 |
| 333.00 | Waterwheels, Turbines & Generators | 676,892 | LIFESPAN | 86.13 | -0.70% | (4,738) | 349,816 | 331,814 | 36.13 | 9,184 | 1.36 |
| 334.00 | Accessory Electric Equipment | 419,356 | LIFESPAN | 50.36 | -1.20% | (5,032) | 108,630 | 315,758 | 35.15 | 8,983 | 2.14 |
| 334.70 | Supervisory Equipment | 59,213 | LIFESPAN | 43.65 | -1.20% | (711) | 9,796 | 50,128 | 35.15 | 1,426 | 2.41 |
| 335.00 | Misc. Power Plant Equipment | 4,581 | LIFESPAN | 50.17 | 0.00% | - | 1,229 | 3,352 | 34.20 | 98 | 2.14 |
| 336.00 | Roads, Railroads & Bridges | 16,778 | LIFESPAN | 50.01 | -0.20% | (34) | 3,918 | 12,894 | 36.81 | 350 | 2.09 |
| | Total Slide Creek | 5,537,341 | | 76.63 | -3.87% | (214,080) | 2,547,737 | 3,203,684 | 36.31 | 88,310 | 1.59 |
| <u>CLEARWATER #1 (42)</u> | | | | | | | | | | | |
| 331.00 | Structures & Improvements | 559,122 | LIFESPAN | 79.43 | -2.00% | (11,182) | 307,333 | 262,971 | 36.47 | 7,211 | 1.29 |
| 332.00 | Reservoirs, Dams & Waterways | 3,339,382 | LIFESPAN | 83.53 | -5.10% | (170,308) | 1,914,391 | 1,595,299 | 36.47 | 43,743 | 1.31 |
| 332.20 | Fish/Wildlife | 4,773 | LIFESPAN | 85.97 | -5.10% | (243) | 2,798 | 2,218 | 36.47 | 61 | 1.27 |
| 333.00 | Waterwheels, Turbines & Generators | 719,921 | LIFESPAN | 83.19 | -0.70% | (5,039) | 412,714 | 312,246 | 36.13 | 8,642 | 1.20 |
| 334.00 | Accessory Electric Equipment | 149,172 | LIFESPAN | 79.51 | -1.20% | (1,790) | 83,237 | 67,725 | 35.15 | 1,927 | 1.29 |
| 334.70 | Supervisory Equipment | 47,450 | LIFESPAN | 45.65 | -1.20% | (569) | 10,598 | 37,421 | 35.15 | 1,065 | 2.24 |
| 335.00 | Misc. Power Plant Equipment | 6,671 | LIFESPAN | 66.03 | 0.00% | - | 3,147 | 3,524 | 34.20 | 103 | 1.54 |
| | Total Clearwater #1 | 4,826,491 | | 82.49 | -3.92% | (189,133) | 2,734,218 | 2,281,406 | 36.36 | 62,751 | 1.30 |

PACIFICORP
Remaining Life Depreciation Rates**OREGON STIPULATION****SCHEDULE 1**

| [1] Account Number | [2] Description | [3] 3/31/2002 Balance \$ | [4] IOWA CURVE | [5] Average Life Yrs | [6] NET SALVAGE Percent % | [7] Amount \$ | [8] 3/31/2002 Book Reserve \$ | [9] Net Plant \$ | [10] Rem. Life Yrs | [11] Annual Amount \$ | [12] Deprec. Rate % |
|--------------------------|------------------------------------|-----------------------------------|----------------------|-------------------------------|------------------------------------|---------------------|----------------------------------------|---------------------------|-----------------------------|--------------------------------|------------------------------|
| KLAMATH (19) | | | | | | | | | | | |
| 330.20 | Land Rights | 624,391 | LIFESPAN | 40.00 | 0.00% | - | 54,858 | 569,533 | 33.50 | 17,001 | 2.72 |
| 330.40 | Flood Rights | 235,149 | LIFESPAN | 63.00 | 0.00% | - | 60,068 | 175,081 | 33.50 | 5,226 | 2.22 |
| 331.00 | Structures & Improvements | 19,304 | LIFESPAN | 37.52 | -1.80% | (347) | 1,316 | 18,335 | 32.68 | 561 | 2.91 |
| 331.30 | Recreation | 11,315 | LIFESPAN | 62.29 | -1.80% | (204) | 2,896 | 8,623 | 32.68 | 264 | 2.33 |
| 332.00 | Reservoirs, Dams & Waterways | 3,316,196 | LIFESPAN | 48.84 | -4.50% | (149,229) | 586,237 | 2,879,188 | 32.68 | 88,102 | 2.66 |
| 334.00 | Accessory Electric Equipment | 12,281 | LIFESPAN | 38.10 | -1.00% | (123) | 1,076 | 11,328 | 31.62 | 358 | 2.92 |
| 335.00 | Misc. Power Plant Equipment | 36,462 | LIFESPAN | 68.35 | 0.00% | - | 10,524 | 25,938 | 30.85 | 841 | 2.31 |
| | Total Klamath | 4,255,098 | | 48.45 | -3.52% | (149,903) | 716,975 | 3,688,026 | 32.83 | 112,354 | 2.64 |
| BIG FORK (410) | | | | | | | | | | | |
| 331.00 | Structures & Improvements | 304,554 | LIFESPAN | 53.73 | -1.50% | (4,568) | 199,649 | 109,473 | 27.90 | 3,924 | 1.29 |
| 331.30 | Recreation | 12,521 | LIFESPAN | 76.27 | -1.50% | (188) | 9,826 | 2,883 | 27.90 | 103 | 0.83 |
| 332.00 | Reservoirs, Dams & Waterways | 3,747,071 | LIFESPAN | 27.90 | -3.80% | (142,389) | 1,564,248 | 2,325,212 | 27.90 | 83,341 | 2.22 |
| 332.20 | Fish/Wildlife | 87,667 | LIFESPAN | 37.40 | -3.80% | (3,331) | 29,987 | 61,011 | 27.90 | 2,187 | 2.49 |
| 332.30 | Recreation | 2,431 | LIFESPAN | 38.40 | -3.80% | (92) | 896 | 1,627 | 27.90 | 58 | 2.40 |
| 333.00 | Waterwheels, Turbines & Generators | 1,347,093 | LIFESPAN | 37.25 | -0.50% | (6,735) | 462,249 | 891,579 | 27.71 | 32,175 | 2.39 |
| 334.00 | Accessory Electric Equipment | 196,949 | LIFESPAN | 52.20 | -0.90% | (1,773) | 127,056 | 71,666 | 27.13 | 2,642 | 1.34 |
| 335.00 | Misc. Power Plant Equipment | 18,029 | LIFESPAN | 32.03 | 0.00% | - | 3,351 | 14,678 | 27.53 | 533 | 2.96 |
| 336.00 | Roads, Railroads & Bridges | 3,731 | LIFESPAN | 101.75 | -0.10% | (4) | 3,735 | - | 28.10 | - | 0.00 |
| | Total Big Fork | 5,720,046 | | 32.63 | -2.78% | (159,080) | 2,400,997 | 3,478,130 | 27.83 | 124,963 | 2.18 |
| PROSPECT #1 (31) | | | | | | | | | | | |
| 331.00 | Structures & Improvements | 212,528 | LIFESPAN | 74.63 | -1.80% | (3,826) | 148,177 | 68,177 | 31.72 | 2,149 | 1.01 |
| 331.30 | Recreation | 1,482 | LIFESPAN | 63.22 | -1.80% | (27) | 892 | 617 | 31.72 | 19 | 1.31 |
| 332.00 | Reservoirs, Dams & Waterways | 129,203 | LIFESPAN | 113.05 | -4.40% | (5,685) | 113,612 | 21,276 | 31.72 | 671 | 0.52 |
| 333.00 | Waterwheels, Turbines & Generators | 140,055 | LIFESPAN | 75.96 | -0.60% | (840) | 99,192 | 41,703 | 31.47 | 1,325 | 0.95 |
| 334.00 | Accessory Electric Equipment | 47,681 | LIFESPAN | 74.65 | -1.00% | (477) | 33,582 | 14,576 | 30.73 | 474 | 0.99 |
| 336.00 | Roads, Railroads & Bridges | 4,061 | LIFESPAN | 69.48 | -0.10% | (4) | 2,663 | 1,402 | 31.98 | 44 | 1.08 |
| | Total Prospect #1 | 535,010 | | 84.19 | -2.03% | (10,858) | 398,118 | 147,750 | 31.57 | 4,683 | 0.88 |
| PROSPECT #4 (34) | | | | | | | | | | | |
| 331.00 | Structures & Improvements | 50,575 | LIFESPAN | 54.56 | -1.80% | (910) | 22,424 | 29,061 | 31.72 | 916 | 1.81 |
| 331.30 | Recreation | 9,312 | LIFESPAN | 40.22 | -1.80% | (168) | 2,061 | 7,419 | 31.72 | 234 | 2.51 |
| 332.00 | Reservoirs, Dams & Waterways | 48,744 | LIFESPAN | 64.07 | -4.40% | (2,145) | 26,190 | 24,699 | 31.72 | 779 | 1.60 |
| 333.00 | Waterwheels, Turbines & Generators | 53,413 | LIFESPAN | 88.97 | -0.60% | (320) | 36,912 | 16,821 | 31.47 | 535 | 1.00 |
| 334.00 | Accessory Electric Equipment | 22,202 | LIFESPAN | 77.70 | -1.00% | (222) | 14,173 | 8,251 | 30.73 | 269 | 1.21 |
| | Total Prospect #4 | 184,246 | | 69.12 | -2.04% | (3,765) | 101,760 | 86,251 | 31.53 | 2,732 | 1.48 |

PACIFICORP
Remaining Life Depreciation Rates

OREGON STIPULATION

SCHEDULE 1

| [1] Account Number | [2] Description | [3] 3/31/2002 Balance \$ | [4] IOWA CURVE | [5] Average Life Yrs | [6] NET SALVAGE Percent % | [7] Amount \$ | [8] 3/31/2002 Book Reserve \$ | [9] Net Plant \$ | [10] Rem. Life Yrs | [11] Annual Amount \$ | [12] Deprec. Rate % |
|--------------------------|------------------------------------|-----------------------------------|----------------------|-------------------------------|------------------------------------|---------------------|----------------------------------------|---------------------------|-----------------------------|--------------------------------|------------------------------|
| <u>EAST SIDE (16)</u> | | | | | | | | | | | |
| 331.00 | Structures & Improvements | 98,554 | LIFESPAN | 62.08 | -0.40% | (394) | 69,586 | 29,362 | 7.46 | 3,936 | 3.99 |
| 332.00 | Reservoirs, Dams & Waterways | 1,400,651 | LIFESPAN | 38.32 | -0.90% | (12,606) | 896,049 | 517,208 | 7.46 | 69,331 | 4.95 |
| 333.00 | Waterwheels, Turbines & Generators | 103,158 | LIFESPAN | 85.86 | -0.10% | (103) | 75,939 | 27,322 | 7.45 | 3,667 | 3.56 |
| 334.00 | Accessory Electric Equipment | 99,073 | LIFESPAN | 35.63 | -0.20% | (198) | 62,126 | 37,145 | 7.41 | 5,013 | 5.06 |
| 334.70 | Supervisory Equipment | 18,205 | LIFESPAN | 17.91 | -0.20% | (36) | 8,209 | 10,032 | 7.41 | 1,354 | 7.44 |
| 335.00 | Misc. Power Plant Equipment | 11,212 | LIFESPAN | 85.84 | 0.00% | - | 8,254 | 2,958 | 7.38 | 401 | 3.57 |
| 336.00 | Roads, Railroads & Bridges | 66,539 | LIFESPAN | 24.51 | 0.00% | - | 36,216 | 30,323 | 7.48 | 4,054 | 6.09 |
| | Total East Side | <u>1,797,392</u> | | 41.78 | -0.74% | <u>(13,338)</u> | <u>1,156,379</u> | <u>654,351</u> | 7.46 | <u>87,756</u> | 4.88 |
| <u>WEST SIDE (17)</u> | | | | | | | | | | | |
| 331.00 | Structures & Improvements | 90,577 | LIFESPAN | 40.58 | -0.30% | (272) | 89,284 | 1,565 | 7.46 | - | 0.00 |
| 331.30 | Recreation | 7,863 | LIFESPAN | 31.47 | -0.30% | (24) | 7,193 | 694 | 7.46 | - | 0.00 |
| 332.00 | Reservoirs, Dams & Waterways | 129,063 | LIFESPAN | 90.91 | -0.70% | (903) | 145,092 | (15,126) | 7.46 | - | 0.00 |
| 333.00 | Waterwheels, Turbines & Generators | 45,340 | LIFESPAN | 49.38 | -0.10% | (45) | 46,696 | (1,311) | 7.45 | - | 0.00 |
| 334.00 | Accessory Electric Equipment | 30,871 | LIFESPAN | 41.05 | -0.20% | (62) | 30,527 | 406 | 7.41 | - | 0.00 |
| 336.00 | Roads, Railroads & Bridges | 418 | LIFESPAN | 66.98 | 0.00% | - | 453 | (35) | 7.48 | - | 0.00 |
| | Total West Side | <u>304,132</u> | | 63.10 | -0.43% | <u>(1,306)</u> | <u>319,245</u> | <u>(13,807)</u> | 7.45 | - | 0.00 |
| <u>FALL CREEK (613)</u> | | | | | | | | | | | |
| 330.50 | Fish/Wildlife | 17,211 | LIFESPAN | 99.00 | 0.00% | - | 16,346 | 865 | 33.50 | 26 | 0.15 |
| 331.00 | Structures & Improvements | 118,512 | LIFESPAN | 64.15 | -1.80% | (2,133) | 105,242 | 15,403 | 32.68 | 471 | 0.40 |
| 331.30 | Recreation | 3,101 | LIFESPAN | 64.18 | -1.80% | (56) | 2,754 | 403 | 32.68 | 12 | 0.40 |
| 332.00 | Reservoirs, Dams & Waterways | 469,218 | LIFESPAN | 57.21 | -4.50% | (21,115) | 402,434 | 87,899 | 32.68 | 2,690 | 0.57 |
| 333.00 | Waterwheels, Turbines & Generators | 134,337 | LIFESPAN | 69.70 | -0.60% | (806) | 121,671 | 13,472 | 32.41 | 416 | 0.31 |
| 334.00 | Accessory Electric Equipment | 31,788 | LIFESPAN | 77.87 | -1.00% | (318) | 29,404 | 2,702 | 31.62 | 85 | 0.27 |
| | Total Fall Creek | <u>774,167</u> | | 62.25 | -3.16% | <u>(24,428)</u> | <u>677,851</u> | <u>120,744</u> | 32.61 | <u>3,700</u> | 0.48 |
| <u>FALL CREEK (13)</u> | | | | | | | | | | | |
| 330.20 | Land Rights | 600 | LIFESPAN | 133.00 | 0.00% | - | 354 | 246 | 33.50 | 7 | 1.22 |
| 330.40 | Flood Rights | 150 | LIFESPAN | 99.00 | 0.00% | - | 87 | 63 | 33.50 | 2 | 1.25 |
| 332.00 | Reservoirs, Dams & Waterways | 149,444 | LIFESPAN | 49.00 | -4.50% | (6,725) | 72,280 | 83,889 | 32.68 | 2,567 | 1.72 |
| | Total Fall Creek | <u>150,194</u> | | 49.39 | -4.48% | <u>(6,725)</u> | <u>72,721</u> | <u>84,198</u> | 32.68 | <u>2,576</u> | 1.72 |
| <u>COVE (456)</u> | | | | | | | | | | | |
| 331.00 | Structures & Improvements | 186,955 | LIFESPAN | 92.87 | -1.50% | (2,804) | 103,390 | 86,369 | 27.90 | 3,096 | 1.66 |
| 332.00 | Reservoirs, Dams & Waterways | 1,894,119 | LIFESPAN | 67.91 | -3.80% | (71,977) | 876,700 | 1,089,396 | 27.90 | 39,046 | 2.06 |
| 333.00 | Waterwheels, Turbines & Generators | 360,361 | LIFESPAN | 68.30 | -0.50% | (1,802) | 167,812 | 194,351 | 27.71 | 7,014 | 1.95 |
| 334.00 | Accessory Electric Equipment | 323,170 | LIFESPAN | 46.11 | -0.90% | (2,909) | 101,739 | 224,340 | 27.13 | 8,269 | 2.56 |
| 335.00 | Misc. Power Plant Equipment | 2,916 | LIFESPAN | 43.67 | 0.00% | - | 860 | 2,056 | 26.57 | 77 | 2.65 |
| 336.00 | Roads, Railroads & Bridges | 8,590 | LIFESPAN | 113.60 | -5.00% | (430) | 5,136 | 3,884 | 28.10 | 138 | 1.61 |
| | Total Cove | <u>2,776,111</u> | | 67.22 | -2.88% | <u>(79,921)</u> | <u>1,255,637</u> | <u>1,600,395</u> | 27.78 | <u>57,640</u> | 2.08 |

PACIFICORP
Remaining Life Depreciation Rates

SCHEDULE 1

OREGON STIPULATION

| [1] Account Number | [2] Description | [3] 3/31/2002 Balance \$ | [4] IOWA CURVE | [5] Average Life Yrs | [6] NET SALVAGE Percent % | [7] Amount \$ | [8] 3/31/2002 Book Reserve \$ | [9] Net Plant \$ | [10] Rem. Life Yrs | [11] Annual Amount \$ | [12] Deprec. Rate % |
|----------------------------------|------------------------------------|-----------------------------------|----------------------|-------------------------------|------------------------------------|---------------------|----------------------------------------|---------------------------|-----------------------------|--------------------------------|------------------------------|
| <u>PARIS (460)</u> | | | | | | | | | | | |
| 331.00 | Structures & Improvements | 37,716 | LIFESPAN | 43.08 | -0.60% | (226) | 23,629 | 14,313 | 12.39 | 1,155 | 3.06 |
| 332.00 | Reservoirs, Dams & Waterways | 96,285 | LIFESPAN | 66.61 | -1.50% | (1,444) | 69,541 | 28,188 | 12.39 | 2,275 | 2.36 |
| 333.00 | Waterwheels, Turbines & Generators | 69,439 | LIFESPAN | 43.35 | -0.20% | (139) | 43,636 | 25,942 | 12.35 | 2,101 | 3.03 |
| 334.00 | Accessory Electric Equipment | 96,708 | LIFESPAN | 34.81 | -0.30% | (290) | 54,587 | 42,411 | 12.24 | 3,465 | 3.58 |
| 335.00 | Misc. Power Plant Equipment | 7,127 | LIFESPAN | 28.46 | 0.00% | - | 3,519 | 3,608 | 12.13 | 297 | 4.17 |
| | Total Paris | <u>307,275</u> | | 47.57 | -0.68% | <u>(2,100)</u> | <u>194,912</u> | <u>114,463</u> | 12.33 | <u>9,293</u> | 3.02 |
| <u>WALLOWA FALLS (29)</u> | | | | | | | | | | | |
| 331.00 | Structures & Improvements | 43,639 | LIFESPAN | 36.55 | -0.70% | (305) | 19,965 | 23,979 | 13.37 | 1,794 | 4.11 |
| 331.30 | Recreation | 63,874 | LIFESPAN | 23.45 | -0.70% | (447) | 19,480 | 44,841 | 13.37 | 3,354 | 5.25 |
| 332.00 | Reservoirs, Dams & Waterways | 2,074,445 | LIFESPAN | 22.62 | -1.60% | (33,191) | 600,848 | 1,506,788 | 13.37 | 112,699 | 5.43 |
| 333.00 | Waterwheels, Turbines & Generators | 58,400 | LIFESPAN | 51.14 | -0.20% | (117) | 31,392 | 27,125 | 13.33 | 2,035 | 3.48 |
| 334.00 | Accessory Electric Equipment | 195,747 | LIFESPAN | 24.35 | -0.40% | (783) | 63,280 | 133,250 | 13.20 | 10,095 | 5.16 |
| 334.70 | Supervisory Equipment | 444 | LIFESPAN | 57.99 | -0.40% | (2) | 249 | 197 | 13.20 | 15 | 3.36 |
| 336.00 | Roads, Railroads & Bridges | 310,959 | LIFESPAN | 20.75 | -0.10% | (311) | 77,720 | 233,550 | 13.41 | 17,416 | 5.60 |
| | Total Wallowa Falls | <u>2,747,508</u> | | 23.38 | -1.28% | <u>(35,156)</u> | <u>812,934</u> | <u>1,969,730</u> | 13.36 | <u>147,407</u> | 5.37 |
| <u>WALLOWA FALLS (NON) (292)</u> | | | | | | | | | | | |
| 334.70 | Supervisory Equipment | 4,164 | LIFESPAN | 27.70 | -0.40% | (17) | 2,974 | 1,207 | 13.20 | 91 | 2.20 |
| <u>ST. ANTHONY (462)</u> | | | | | | | | | | | |
| 331.00 | Structures & Improvements | 85,490 | LIFESPAN | 51.61 | -1.40% | (1,197) | 32,102 | 54,585 | 25.02 | 2,182 | 2.55 |
| 332.00 | Reservoirs, Dams & Waterways | 435,903 | LIFESPAN | 42.58 | -3.40% | (14,821) | 130,250 | 320,474 | 25.02 | 12,809 | 2.94 |
| 332.20 | Fish/Wildlife | 135,253 | LIFESPAN | 34.52 | -3.40% | (4,599) | 26,759 | 113,093 | 25.02 | 4,520 | 3.34 |
| 333.00 | Waterwheels, Turbines & Generators | 497,009 | LIFESPAN | 35.86 | -0.50% | (2,485) | 109,233 | 390,261 | 24.87 | 15,692 | 3.16 |
| 334.00 | Accessory Electric Equipment | 160,821 | LIFESPAN | 41.68 | -0.80% | (1,287) | 47,590 | 114,518 | 24.40 | 4,693 | 2.92 |
| 335.00 | Misc. Power Plant Equipment | 458 | LIFESPAN | 52.48 | 0.00% | - | 178 | 280 | 23.95 | 12 | 2.55 |
| | Total St. Anthony | <u>1,314,934</u> | | 39.69 | -1.85% | <u>(24,388)</u> | <u>346,112</u> | <u>993,210</u> | 24.89 | <u>39,908</u> | 3.03 |
| <u>OLMSTED (448)</u> | | | | | | | | | | | |
| 331.00 | Structures & Improvements | 172,730 | LIFESPAN | 78.30 | -0.70% | (1,209) | 125,371 | 48,568 | 13.37 | 3,633 | 2.10 |
| 334.00 | Accessory Electric Equipment | 16,526 | LIFESPAN | 18.70 | -0.40% | (66) | 4,035 | 12,557 | 13.20 | 951 | 5.76 |
| 335.00 | Misc. Power Plant Equipment | 3,274 | LIFESPAN | 37.78 | 0.00% | - | 1,832 | 1,442 | 13.07 | 110 | 3.37 |
| 336.00 | Roads, Railroads & Bridges | 3,547 | LIFESPAN | 22.91 | -0.10% | (4) | 1,247 | 2,304 | 13.41 | 172 | 4.84 |
| | Total Olmsted | <u>196,077</u> | | 71.60 | -0.65% | <u>(1,279)</u> | <u>132,485</u> | <u>64,871</u> | 13.35 | <u>4,866</u> | 2.48 |

PACIFICORP
Remaining Life Depreciation Rates

OREGON STIPULATION

SCHEDULE 1

| [1] Account Number | [2] Description | [3] 3/31/2002 Balance \$ | [4] IOWA CURVE | [5] Average Life Yrs | [6] NET SALVAGE Percent % | [7] Amount \$ | [8] 3/31/2002 Book Reserve \$ | [9] Net Plant \$ | [10] Rem. Life Yrs | [11] Annual Amount \$ | [12] Deprec. Rate % |
|--------------------------|------------------------------------|-----------------------------------|----------------------|-------------------------------|------------------------------------|---------------------|----------------------------------------|---------------------------|-----------------------------|--------------------------------|------------------------------|
| <u>BEND (23)</u> | | | | | | | | | | | |
| 331.00 | Structures & Improvements | 42,714 | LIFESPAN | 49.27 | 0.00% | - | 41,440 | 1,274 | 2.50 | 510 | 1.19 |
| 331.30 | Recreation | 10,202 | LIFESPAN | 36.82 | 0.00% | - | 9,654 | 548 | 2.50 | 219 | 2.15 |
| 332.00 | Reservoirs, Dams & Waterways | 76,015 | LIFESPAN | 82.32 | 0.00% | - | 75,937 | 78 | 2.50 | 31 | 0.04 |
| 332.30 | Recreation | 1,907 | LIFESPAN | 37.00 | 0.00% | - | 1,805 | 102 | 2.50 | 41 | 2.14 |
| 333.00 | Waterwheels, Turbines & Generators | 76,558 | LIFESPAN | 63.29 | 0.00% | - | 75,486 | 1,072 | 2.50 | 429 | 0.56 |
| 334.00 | Accessory Electric Equipment | 75,787 | LIFESPAN | 25.17 | 0.00% | - | 68,459 | 7,328 | 2.50 | 2,931 | 3.87 |
| 334.70 | Supervisory Equipment | 535,127 | LIFESPAN | 17.72 | 0.00% | - | 453,686 | 81,441 | 2.50 | 32,576 | 6.09 |
| 335.00 | Misc. Power Plant Equipment | 15,384 | LIFESPAN | 3.00 | 0.00% | - | 2,005 | 13,379 | 2.50 | 5,352 | 34.79 |
| 336.00 | Roads, Railroads & Bridges | 174 | LIFESPAN | 69.00 | 0.00% | - | 172 | 2 | 2.50 | 1 | 0.46 |
| | Total Bend | 833,868 | | 30.10 | 0.00% | - | 728,644 | 105,224 | 2.50 | 42,090 | 5.05 |
| <u>CLINE FALLS (24)</u> | | | | | | | | | | | |
| 331.00 | Structures & Improvements | 116,094 | LIFESPAN | 21.38 | 0.00% | - | 64,216 | 51,878 | 2.50 | 20,751 | 17.87 |
| 332.00 | Reservoirs, Dams & Waterways | 83,976 | LIFESPAN | 35.85 | 0.00% | - | 49,832 | 34,144 | 2.50 | 13,658 | 16.26 |
| 333.00 | Waterwheels, Turbines & Generators | 47,119 | LIFESPAN | 58.13 | 0.00% | - | 29,066 | 18,053 | 2.50 | 7,221 | 15.33 |
| 334.00 | Accessory Electric Equipment | 10,823 | LIFESPAN | 53.83 | 0.00% | - | 6,643 | 4,180 | 2.50 | 1,672 | 15.45 |
| 334.70 | Supervisory Equipment | 32,838 | LIFESPAN | 15.00 | 0.00% | - | 16,821 | 16,017 | 2.50 | 6,407 | 19.51 |
| 336.00 | Roads, Railroads & Bridges | 745 | LIFESPAN | 62.00 | 0.00% | - | 461 | 284 | 2.50 | 114 | 15.25 |
| | Total Cline Falls | 291,595 | | 32.08 | 0.00% | - | 167,039 | 124,556 | 2.50 | 49,822 | 17.09 |
| <u>EAGLE POINT (36)</u> | | | | | | | | | | | |
| 330.20 | Land Rights | 12,122 | LIFESPAN | 53.00 | 0.00% | - | 5,921 | 6,201 | 7.50 | 827 | 6.82 |
| 331.00 | Structures & Improvements | 121,078 | LIFESPAN | 31.31 | -0.30% | (363) | 51,745 | 69,696 | 7.46 | 9,343 | 7.72 |
| 332.00 | Reservoirs, Dams & Waterways | 1,170,623 | LIFESPAN | 23.66 | -0.70% | (8,194) | 445,065 | 733,752 | 7.46 | 98,358 | 8.40 |
| 332.20 | Fish/Wildlife | 25,995 | LIFESPAN | 37.96 | -0.70% | (182) | 11,785 | 14,392 | 7.46 | 1,929 | 7.42 |
| 333.00 | Waterwheels, Turbines & Generators | 251,541 | LIFESPAN | 36.91 | -0.10% | (252) | 113,163 | 138,630 | 7.45 | 18,608 | 7.40 |
| 334.00 | Accessory Electric Equipment | 64,353 | LIFESPAN | 37.65 | -0.20% | (129) | 29,119 | 35,363 | 7.41 | 4,772 | 7.42 |
| 336.00 | Roads, Railroads & Bridges | 28,056 | LIFESPAN | 44.32 | 0.00% | - | 13,215 | 14,841 | 7.48 | 1,984 | 7.07 |
| | Total Eagle Point | 1,673,768 | | 27.52 | -0.54% | (9,120) | 670,013 | 1,012,875 | 7.46 | 135,821 | 8.11 |
| <u>WEBER (454)</u> | | | | | | | | | | | |
| 331.00 | Structures & Improvements | 215,588 | LIFESPAN | 55.64 | -0.90% | (1,940) | 111,719 | 105,809 | 17.28 | 6,123 | 2.84 |
| 331.30 | Recreation | 148,291 | LIFESPAN | 27.78 | -0.90% | (1,335) | 41,242 | 108,384 | 17.28 | 6,272 | 4.23 |
| 332.00 | Reservoirs, Dams & Waterways | 1,022,688 | LIFESPAN | 65.45 | -2.20% | (22,499) | 567,571 | 477,616 | 17.28 | 27,640 | 2.70 |
| 333.00 | Waterwheels, Turbines & Generators | 874,138 | LIFESPAN | 35.69 | -0.30% | (2,622) | 335,632 | 541,128 | 17.20 | 31,461 | 3.60 |
| 334.00 | Accessory Electric Equipment | 114,723 | LIFESPAN | 42.00 | -0.50% | (574) | 50,653 | 64,644 | 16.98 | 3,807 | 3.32 |
| 335.00 | Misc. Power Plant Equipment | 21,696 | LIFESPAN | 34.98 | 0.00% | - | 8,267 | 13,429 | 16.77 | 801 | 3.69 |
| 336.00 | Roads, Railroads & Bridges | 39,857 | LIFESPAN | 25.58 | -0.10% | (40) | 9,426 | 30,471 | 17.35 | 1,756 | 4.41 |
| | Total Weber | 2,436,981 | | 49.59 | -1.19% | (29,010) | 1,124,510 | 1,341,481 | 17.23 | 77,860 | 3.19 |

PACIFICORP
Remaining Life Depreciation Rates

OREGON STIPULATION

SCHEDULE 1

| [1] Account Number | [2] Description | [3] 3/31/2002 Balance \$ | [4] IOWA CURVE | [5] Average Life Yrs | [6] NET SALVAGE Percent % | [7] Amount \$ | [8] 3/31/2002 Book Reserve \$ | [9] Net Plant \$ | [10] Rem. Life Yrs | [11] Annual Amount \$ | [12] Deprec. Rate % |
|--------------------------|------------------------------------|-----------------------------------|----------------------|-------------------------------|------------------------------------|---------------------|----------------------------------------|---------------------------|-----------------------------|--------------------------------|------------------------------|
| <u>GUNLOCK (463)</u> | | | | | | | | | | | |
| 331.00 | Structures & Improvements | 32,500 | LIFESPAN | 55.10 | -0.90% | (293) | 16,969 | 15,824 | 17.28 | 916 | 2.82 |
| 332.00 | Reservoirs, Dams & Waterways | 78,695 | LIFESPAN | 75.80 | -2.20% | (1,731) | 46,491 | 33,935 | 17.28 | 1,964 | 2.50 |
| 333.00 | Waterwheels, Turbines & Generators | 120,563 | LIFESPAN | 36.95 | -0.30% | (362) | 48,403 | 72,522 | 17.20 | 4,216 | 3.50 |
| 334.00 | Accessory Electric Equipment | 238,652 | LIFESPAN | 31.33 | -0.50% | (1,193) | 81,059 | 158,786 | 16.98 | 9,351 | 3.92 |
| 335.00 | Misc. Power Plant Equipment | 4,550 | LIFESPAN | 41.96 | 0.00% | - | 2,040 | 2,510 | 16.77 | 150 | 3.29 |
| 336.00 | Roads, Railroads & Bridges | 371 | LIFESPAN | 102.85 | -0.10% | (0) | 237 | 134 | 17.35 | 8 | 2.09 |
| | Total Gunlock | <u>475,331</u> | | 41.90 | -0.75% | <u>(3,579)</u> | <u>195,199</u> | <u>283,711</u> | 17.10 | <u>16,605</u> | 3.49 |
| <u>VEYO (464)</u> | | | | | | | | | | | |
| 331.00 | Structures & Improvements | 66,988 | LIFESPAN | 38.37 | -0.90% | (603) | 23,931 | 43,660 | 17.28 | 2,527 | 3.77 |
| 332.00 | Reservoirs, Dams & Waterways | 356,441 | LIFESPAN | 38.37 | -2.20% | (7,842) | 127,335 | 236,948 | 17.28 | 13,712 | 3.85 |
| 333.00 | Waterwheels, Turbines & Generators | 144,098 | LIFESPAN | 33.81 | -0.30% | (432) | 45,716 | 98,814 | 17.20 | 5,745 | 3.99 |
| 334.00 | Accessory Electric Equipment | 140,074 | LIFESPAN | 22.74 | -0.50% | (700) | 22,303 | 118,471 | 16.98 | 6,977 | 4.98 |
| 335.00 | Misc. Power Plant Equipment | 7,689 | LIFESPAN | 41.52 | 0.00% | - | 2,951 | 4,738 | 16.77 | 283 | 3.67 |
| 336.00 | Roads, Railroads & Bridges | 290 | LIFESPAN | 62.20 | -0.10% | (0) | 138 | 152 | 17.35 | 9 | 3.03 |
| | Total Veyo | <u>715,580</u> | | 34.44 | -1.34% | <u>(9,578)</u> | <u>222,374</u> | <u>502,784</u> | 17.20 | <u>29,252</u> | 4.09 |
| <u>SANDCOVE (465)</u> | | | | | | | | | | | |
| 331.00 | Structures & Improvements | 31,443 | LIFESPAN | 48.81 | -0.90% | (283) | 15,597 | 16,129 | 17.28 | 933 | 2.97 |
| 332.00 | Reservoirs, Dams & Waterways | 394,543 | LIFESPAN | 56.14 | -2.20% | (8,680) | 210,390 | 192,833 | 17.28 | 11,159 | 2.83 |
| 333.00 | Waterwheels, Turbines & Generators | 161,508 | LIFESPAN | 31.91 | -0.30% | (485) | 56,309 | 105,684 | 17.20 | 6,144 | 3.80 |
| 334.00 | Accessory Electric Equipment | 228,407 | LIFESPAN | 26.04 | -0.50% | (1,142) | 59,101 | 170,448 | 16.98 | 10,038 | 4.39 |
| 336.00 | Roads, Railroads & Bridges | 2,059 | LIFESPAN | 93.85 | -0.10% | (2) | 1,305 | 756 | 17.35 | 44 | 2.12 |
| | Total Sandcove | <u>817,960</u> | | 42.76 | -1.29% | <u>(10,592)</u> | <u>342,702</u> | <u>485,850</u> | 17.18 | <u>28,319</u> | 3.46 |
| <u>STAIRS (452)</u> | | | | | | | | | | | |
| 331.00 | Structures & Improvements | 155,055 | LIFESPAN | 52.78 | -1.20% | (1,861) | 70,960 | 85,956 | 22.13 | 3,884 | 2.50 |
| 332.00 | Reservoirs, Dams & Waterways | 335,349 | LIFESPAN | 59.86 | -3.00% | (10,060) | 167,076 | 178,333 | 22.13 | 8,058 | 2.40 |
| 333.00 | Waterwheels, Turbines & Generators | 513,220 | LIFESPAN | 37.16 | -0.40% | (2,053) | 162,653 | 352,620 | 22.01 | 16,021 | 3.12 |
| 334.00 | Accessory Electric Equipment | 150,761 | LIFESPAN | 40.43 | -0.70% | (1,055) | 54,143 | 97,673 | 21.65 | 4,511 | 2.99 |
| | Total Stairs | <u>1,154,385</u> | | 46.28 | -1.30% | <u>(15,029)</u> | <u>454,832</u> | <u>714,582</u> | 22.01 | <u>32,475</u> | 2.81 |
| <u>LAST CHANCE (468)</u> | | | | | | | | | | | |
| 331.00 | Structures & Improvements | 422,706 | LIFESPAN | 38.82 | -1.20% | (5,072) | 148,759 | 279,019 | 22.13 | 12,608 | 2.98 |
| 332.00 | Reservoirs, Dams & Waterways | 819,075 | LIFESPAN | 39.01 | -3.00% | (24,572) | 290,159 | 553,488 | 22.13 | 25,011 | 3.05 |
| 333.00 | Waterwheels, Turbines & Generators | 1,087,357 | LIFESPAN | 40.40 | -0.40% | (4,349) | 404,530 | 687,176 | 22.01 | 31,221 | 2.87 |
| 334.00 | Accessory Electric Equipment | 103,338 | LIFESPAN | 40.47 | -0.70% | (723) | 38,944 | 65,117 | 21.65 | 3,008 | 2.91 |
| 336.00 | Roads, Railroads & Bridges | 65,287 | LIFESPAN | 41.75 | -0.10% | (65) | 25,090 | 40,262 | 22.25 | 1,810 | 2.77 |
| | Total Last Chance | <u>2,497,763</u> | | 39.71 | -1.39% | <u>(34,783)</u> | <u>907,482</u> | <u>1,625,064</u> | 22.06 | <u>73,657</u> | 2.95 |

PACIFICORP
Remaining Life Depreciation Rates

OREGON STIPULATION

SCHEDULE 1

| [1] Account Number | [2] Description | [3] 3/31/2002 Balance \$ | [4] IOWA CURVE | [5] Average Life Yrs | [6] NET SALVAGE Percent % | [7] Amount \$ | [8] 3/31/2002 Book Reserve \$ | [9] Net Plant \$ | [10] Rem. Life Yrs | [11] Annual Amount \$ | [12] Deprec. Rate % |
|----------------------------|------------------------------------|-----------------------------------|----------------------|-------------------------------|------------------------------------|---------------------|----------------------------------------|---------------------------|-----------------------------|--------------------------------|------------------------------|
| <u>AMERICAN FORK (441)</u> | | | | | | | | | | | |
| 331.00 | Structures & Improvements | 87,367 | LIFESPAN | 39.69 | -106.40% | (92,958) | 44,434 | 135,891 | 5.48 | 24,798 | 28.38 |
| 332.00 | Reservoirs, Dams & Waterways | 600,700 | LIFESPAN | 44.97 | -106.70% | (640,947) | 312,175 | 929,472 | 5.48 | 169,612 | 28.24 |
| 333.00 | Waterwheels, Turbines & Generators | 120,897 | LIFESPAN | 32.98 | -106.10% | (128,272) | 59,181 | 189,988 | 5.48 | 34,669 | 28.68 |
| 334.00 | Accessory Electric Equipment | 117,046 | LIFESPAN | 26.81 | -105.70% | (123,718) | 54,306 | 186,458 | 5.46 | 34,150 | 29.18 |
| 335.00 | Misc. Power Plant Equipment | 2,181 | LIFESPAN | 22.55 | -105.10% | (2,292) | 957 | 3,516 | 5.44 | 646 | 29.64 |
| 336.00 | Roads, Railroads & Bridges | 8,708 | LIFESPAN | 15.99 | -106.40% | (9,265) | 3,255 | 14,718 | 5.49 | 2,681 | 30.79 |
| | Total American Fork | <u>936,899</u> | | 40.34 | -106.46% | <u>(997,452)</u> | <u>474,308</u> | <u>1,460,043</u> | 5.48 | <u>266,556</u> | 28.45 |
| <u>UPPER BEAVER (443)</u> | | | | | | | | | | | |
| 331.00 | Structures & Improvements | 154,265 | LIFESPAN | 76.29 | -1.50% | (2,314) | 98,205 | 58,374 | 26.94 | 2,167 | 1.40 |
| 332.00 | Reservoirs, Dams & Waterways | 1,820,100 | LIFESPAN | 45.73 | -3.70% | (67,344) | 726,259 | 1,161,185 | 26.94 | 43,103 | 2.37 |
| 333.00 | Waterwheels, Turbines & Generators | 118,090 | LIFESPAN | 68.83 | -0.50% | (590) | 70,698 | 47,982 | 26.76 | 1,793 | 1.52 |
| 334.00 | Accessory Electric Equipment | 401,471 | LIFESPAN | 36.72 | -0.80% | (3,212) | 108,471 | 296,212 | 26.23 | 11,293 | 2.81 |
| 335.00 | Misc. Power Plant Equipment | 10,110 | LIFESPAN | 42.63 | 0.00% | - | 3,784 | 6,326 | 25.70 | 246 | 2.43 |
| 336.00 | Roads, Railroads & Bridges | 2,466 | LIFESPAN | 81.47 | -0.10% | (2) | 1,624 | 844 | 27.13 | 31 | 1.26 |
| | Total Upper Beaver | <u>2,506,502</u> | | 47.28 | -2.93% | <u>(73,462)</u> | <u>1,009,041</u> | <u>1,570,923</u> | 26.81 | <u>58,633</u> | 2.34 |
| <u>SNAKE CREEK (451)</u> | | | | | | | | | | | |
| 331.00 | Structures & Improvements | 52,498 | LIFESPAN | 48.48 | -0.90% | (472) | 26,701 | 26,269 | 17.28 | 1,520 | 2.90 |
| 332.00 | Reservoirs, Dams & Waterways | 423,401 | LIFESPAN | 44.61 | -2.20% | (9,315) | 204,560 | 228,156 | 17.28 | 13,203 | 3.12 |
| 333.00 | Waterwheels, Turbines & Generators | 263,034 | LIFESPAN | 36.24 | -0.30% | (789) | 108,084 | 155,739 | 17.20 | 9,055 | 3.44 |
| 334.00 | Accessory Electric Equipment | 144,864 | LIFESPAN | 38.00 | -0.50% | (724) | 62,424 | 83,164 | 16.98 | 4,898 | 3.38 |
| 335.00 | Misc. Power Plant Equipment | 2,086 | LIFESPAN | 33.27 | 0.00% | - | 797 | 1,289 | 16.77 | 77 | 3.68 |
| | Total Snake Creek | <u>885,883</u> | | 41.25 | -1.28% | <u>(11,301)</u> | <u>402,566</u> | <u>494,618</u> | 17.21 | <u>28,753</u> | 3.25 |
| <u>VIVA NAUGHTON (467)</u> | | | | | | | | | | | |
| 331.00 | Structures & Improvements | 385,494 | LIFESPAN | 52.50 | -2.00% | (7,710) | 110,215 | 282,989 | 36.47 | 7,759 | 2.01 |
| 332.00 | Reservoirs, Dams & Waterways | 103,507 | LIFESPAN | 52.18 | -5.10% | (5,279) | 29,174 | 79,612 | 36.47 | 2,183 | 2.11 |
| 333.00 | Waterwheels, Turbines & Generators | 486,255 | LIFESPAN | 52.63 | -0.70% | (3,404) | 141,877 | 347,782 | 36.13 | 9,626 | 1.98 |
| 334.00 | Accessory Electric Equipment | 159,117 | LIFESPAN | 51.54 | -1.20% | (1,909) | 46,209 | 114,817 | 35.15 | 3,266 | 2.05 |
| 335.00 | Misc. Power Plant Equipment | 20,594 | LIFESPAN | 50.70 | 0.00% | - | 6,009 | 14,585 | 34.20 | 426 | 2.07 |
| | Total Viva Naughton | <u>1,154,967</u> | | 52.36 | -1.58% | <u>(18,302)</u> | <u>333,484</u> | <u>839,785</u> | 36.10 | <u>23,261</u> | 2.01 |
| <u>GRANITE (445)</u> | | | | | | | | | | | |
| 331.00 | Structures & Improvements | 124,465 | LIFESPAN | 64.07 | -1.50% | (1,867) | 45,573 | 80,759 | 26.94 | 2,998 | 2.41 |
| 332.00 | Reservoirs, Dams & Waterways | 3,490,494 | LIFESPAN | 31.97 | -3.70% | (129,148) | 338,889 | 3,280,753 | 26.94 | 121,780 | 3.49 |
| 333.00 | Waterwheels, Turbines & Generators | 675,594 | LIFESPAN | 46.69 | -0.50% | (3,378) | 179,934 | 499,038 | 26.76 | 18,649 | 2.76 |
| 334.00 | Accessory Electric Equipment | 174,419 | LIFESPAN | 44.02 | -0.80% | (1,395) | 43,383 | 132,431 | 26.23 | 5,049 | 2.89 |
| 335.00 | Misc. Power Plant Equipment | 1,410 | LIFESPAN | 57.80 | 0.00% | - | 483 | 927 | 25.70 | 36 | 2.56 |
| | Total Granite | <u>4,466,382</u> | | 35.57 | -3.04% | <u>(135,789)</u> | <u>608,262</u> | <u>3,993,909</u> | 26.88 | <u>148,511</u> | 3.33 |
| <u>SWIFT (NON) (262)</u> | | | | | | | | | | | |
| 334.00 | Accessory Electric Equipment | 8,247 | LIFESPAN | 13.70 | -0.40% | (33) | 68 | 8,212 | 13.20 | 622 | 7.54 |

PACIFICORP
Remaining Life Depreciation Rates**OREGON STIPULATION****SCHEDULE 1**

| [1] Account Number | [2] Description | [3] 3/31/2002 Balance \$ | [4] IOWA CURVE | [5] Average Life Yrs | [6] NET SALVAGE Percent % | [7] Amount \$ | [8] 3/31/2002 Book Reserve \$ | [9] Net Plant \$ | [10] Rem. Life Yrs | [11] Annual Amount \$ | [12] Deprec. Rate % |
|-------------------------------|------------------------------------|-----------------------------------|----------------------|-------------------------------|------------------------------------|---------------------|----------------------------------------|---------------------------|-----------------------------|--------------------------------|------------------------------|
| <u>FOUNTAIN GREEN (446)</u> | | | | | | | | | | | |
| 331.00 | Structures & Improvements | 19,757 | LIFESPAN | 57.51 | -0.30% | (59) | 16,354 | 3,462 | 7.46 | 464 | 2.35 |
| 332.00 | Reservoirs, Dams & Waterways | 318,833 | LIFESPAN | 19.84 | -0.70% | (2,232) | 263,921 | 57,144 | 7.46 | 7,660 | 2.40 |
| 333.00 | Waterwheels, Turbines & Generators | 24,279 | LIFESPAN | 75.62 | -0.10% | (24) | 20,097 | 4,206 | 7.45 | 565 | 2.33 |
| 334.00 | Accessory Electric Equipment | 70,188 | LIFESPAN | 27.70 | -0.20% | (140) | 58,100 | 12,228 | 7.41 | 1,650 | 2.35 |
| 335.00 | Misc. Power Plant Equipment | 2,086 | LIFESPAN | 23.88 | 0.00% | - | 1,727 | 359 | 7.38 | 49 | 2.33 |
| 336.00 | Roads, Railroads & Bridges | 1,261 | LIFESPAN | 78.47 | 0.00% | - | 1,044 | 217 | 7.48 | 29 | 2.30 |
| | Total Fountain Green | <u>436,404</u> | | 26.10 | -0.56% | <u>(2,456)</u> | <u>361,243</u> | <u>77,617</u> | 7.45 | <u>10,417</u> | 2.39 |
| <u>SKOOKUMCHUCK (201)</u> | | | | | | | | | | | |
| 331.00 | Structures & Improvements | 198,834 | LIFESPAN | 59.19 | -2.50% | (4,971) | 89,846 | 113,959 | 43.99 | 2,591 | 1.30 |
| 331.20 | Fish/Wildlife | 905,108 | LIFESPAN | 63.23 | -2.50% | (22,628) | 485,876 | 441,860 | 43.99 | 10,045 | 1.11 |
| 332.00 | Reservoirs, Dams & Waterways | 5,126,426 | LIFESPAN | 73.45 | -6.30% | (322,965) | 3,646,804 | 1,802,587 | 43.99 | 40,977 | 0.80 |
| 333.00 | Waterwheels, Turbines & Generators | 1,142,619 | LIFESPAN | 55.75 | -0.80% | (9,141) | 437,280 | 714,480 | 43.49 | 16,429 | 1.44 |
| 334.00 | Accessory Electric Equipment | 343,414 | LIFESPAN | 53.67 | -1.40% | (4,808) | 125,762 | 222,460 | 42.07 | 5,288 | 1.54 |
| 336.00 | Roads, Railroads & Bridges | 199,204 | LIFESPAN | 73.98 | -0.20% | (398) | 141,826 | 57,776 | 44.48 | 1,299 | 0.65 |
| | Total Skookumchuck | <u>7,915,605</u> | | 68.52 | -4.61% | <u>(364,911)</u> | <u>4,927,394</u> | <u>3,353,122</u> | 43.85 | <u>76,628</u> | 0.97 |
| | <u>TOTAL HYDRAULIC PRODUCTION</u> | <u>456,556,673</u> | | 61.72 | -7.32% | <u>(33,421,686)</u> | <u>198,114,042</u> | <u>291,864,318</u> | 30.62 | <u>11,858,043</u> | 2.60 |
| <u>OTHER PRODUCTION PLANT</u> | | | | | | | | | | | |
| <u>HERMISTON PLANT</u> | | | | | | | | | | | |
| 341.00 | Structures & Improvements | 12,450,972 | LIFESPAN | 34.72 | -1.37% | (170,578) | 1,795,664 | 10,825,886 | 29.00 | 373,306 | 3.00 |
| 342.00 | Fuel Holders, Prod. & Access. | 3,088,744 | LIFESPAN | 32.52 | -1.37% | (42,316) | 292,390 | 2,838,670 | 29.00 | 97,885 | 3.17 |
| 343.00 | Prime Movers | 93,714,746 | LIFESPAN | 35.47 | -1.37% | (1,283,892) | 14,968,801 | 80,029,837 | 29.00 | 2,759,650 | 2.94 |
| 344.00 | Generators | 38,055,298 | LIFESPAN | 35.50 | -1.37% | (521,358) | 6,101,565 | 32,475,091 | 29.00 | 1,119,831 | 2.94 |
| 345.00 | Accessory Electric Equipment | 9,058,999 | LIFESPAN | 35.50 | -1.37% | (124,108) | 1,452,467 | 7,730,640 | 29.00 | 266,574 | 2.94 |
| 346.00 | Misc. Power Plant Equipment | 497,343 | LIFESPAN | 35.50 | -1.37% | (6,814) | 79,741 | 424,416 | 29.00 | 14,635 | 2.94 |
| | Total Hermiston Plant | <u>156,866,102</u> | | 35.36 | -1.37% | <u>(2,149,066)</u> | <u>24,690,628</u> | <u>134,324,540</u> | 29.00 | <u>4,631,881</u> | 2.95 |
| <u>LITTLE MOUNTAIN</u> | | | | | | | | | | | |
| 341.00 | Structures & Improvements | 204,044 | LIFESPAN | 32.16 | -3.00% | (6,121) | 185,523 | 24,642 | 4.00 | 6,161 | 3.02 |
| 342.00 | Fuel Holders, Prod. & Access. | 121,339 | LIFESPAN | 36.39 | -3.00% | (3,640) | 112,347 | 12,632 | 4.00 | 3,158 | 2.60 |
| 343.00 | Prime Movers | 1,275,280 | LIFESPAN | 29.32 | -3.00% | (38,258) | 1,141,877 | 171,661 | 4.00 | 42,915 | 3.37 |
| 344.00 | Generators | 2,344,391 | LIFESPAN | 26.69 | -3.00% | (70,332) | 2,063,066 | 351,657 | 4.00 | 87,914 | 3.75 |
| 345.00 | Accessory Electric Equipment | 215,456 | LIFESPAN | 30.11 | -3.00% | (6,464) | 193,803 | 28,117 | 4.00 | 7,029 | 3.26 |
| 346.00 | Misc. Power Plant Equipment | 37,440 | LIFESPAN | 34.45 | -3.00% | (1,123) | 34,398 | 4,165 | 4.00 | 1,041 | 2.78 |
| | Total Little Mountain Plant | <u>4,197,950</u> | | 28.28 | -3.00% | <u>(125,939)</u> | <u>3,731,014</u> | <u>592,875</u> | 4.00 | <u>148,219</u> | 3.53 |
| <u>SOLAR GENERATING</u> | | | | | | | | | | | |
| 344.00 | Generators - Utah | 36,389 | SQ | 15.00 | 0.00% | - | 7,928 | 28,461 | 6.50 | 4,379 | 12.03 |
| 344.00 | Generators - Oregon | 56,322 | SQ | 15.00 | 0.00% | - | 22,957 | 33,365 | 7.50 | 4,449 | 7.90 |
| 344.00 | Generators - Green River | 55,087 | SQ | 15.00 | 0.00% | - | 12,002 | 43,085 | 6.56 | 6,568 | 11.92 |
| | Subtotal Solar Generating | <u>147,798</u> | | 15.00 | 0.00% | <u>-</u> | <u>42,887</u> | <u>104,911</u> | 6.90 | <u>15,395</u> | |
| 344.00 | Generators - Wyoming Wind | 40,459,703 | SQ | 25.00 | -0.73% | (295,356) | 4,727,335 | 36,027,724 | 20.50 | 1,757,450 | 4.34 |
| | Total Other Production Plant | <u>201,671,553</u> | | 33.12 | -1.27% | <u>(2,570,360)</u> | <u>33,191,864</u> | <u>171,050,049</u> | 26.76 | <u>6,552,944</u> | 3.25 |
| 344.00 | Gadsby Peaking Units 4-6 | 78,000,000 | | 25.00 | -1.38% | (1,076,400) | - | 79,076,400 | 25.00 | 3,163,056 | 4.06 |

PACIFICORP
Remaining Life Depreciation Rates

OREGON STIPULATION

SCHEDULE 1

| [1] Account Number | [2] Description | [3] 3/31/2002 Balance \$ | [4] IOWA CURVE | [5] Average Life Yrs | [6] NET SALVAGE Percent % | [7] Amount \$ | [8] 3/31/2002 Book Reserve \$ | [9] Net Plant \$ | [10] Rem. Life Yrs | [11] Annual Amount \$ | [12] Deprec. Rate % |
|--------------------------------------------|-----------------------------------------|-----------------------------------|----------------------|-------------------------------|------------------------------------|---------------------|----------------------------------------|---------------------------|-----------------------------|--------------------------------|------------------------------|
| TRANSMISSION PLANT | | | | | | | | | | | |
| 350.20 | Land Rights | 54,876,243 | R5 | 70.00 | 0.00% | - | 19,001,030 | 35,875,213 | 46.59 | 770,020 | 1.40 |
| 352.00 | Structures & Improvements | 45,197,864 | R2 | 65.00 | -10.00% | (4,519,786) | 12,201,540 | 37,516,110 | 49.60 | 756,373 | 1.67 |
| 353.00 | Station Equipment | 718,061,371 | R1.5 | 58.00 | -5.00% | (35,903,069) | 177,441,080 | 576,523,360 | 44.82 | 12,863,083 | 1.79 |
| 353.70 | Supervisory Equipment | 40,342,241 | R1 | 20.00 | -5.00% | (2,017,112) | 15,498,157 | 26,861,196 | 12.93 | 2,077,432 | 5.15 |
| 354.00 | Towers & Fixtures | 346,136,577 | S6 | 60.00 | -30.00% | (103,840,973) | 162,474,358 | 287,503,192 | 39.08 | 7,356,786 | 2.13 |
| 355.00 | Poles & Fixtures | 424,474,180 | R3 | 50.00 | -30.00% | (127,342,254) | 168,514,555 | 383,301,879 | 35.26 | 10,870,728 | 2.56 |
| 356.00 | OH Conductors & Devices | 540,424,061 | R5 | 60.00 | -30.00% | (162,127,218) | 244,365,996 | 458,185,283 | 39.85 | 11,497,749 | 2.13 |
| 356.20 | Clearing | 30,346,133 | R5 | 70.00 | 0.00% | - | 12,273,199 | 18,072,934 | 42.66 | 423,651 | 1.40 |
| 357.00 | UG Conduit | 2,363,978 | R2 | 60.00 | -90.00% | (2,127,580) | 449,546 | 4,042,012 | 54.20 | 74,576 | 3.15 |
| 358.00 | UG Conductors & Devices | 3,913,828 | R2 | 50.00 | -20.00% | (782,766) | 831,087 | 3,865,507 | 41.46 | 93,235 | 2.38 |
| 359.00 | Roads & Trails | 10,989,661 | R5 | 70.00 | 0.00% | - | 2,022,345 | 8,967,316 | 57.56 | 155,791 | 1.42 |
| | Total Transmission Plant | 2,217,126,137 | | 57.23 | -19.79% | (438,660,758) | 815,072,893 | 1,840,714,002 | 40.48 | 46,939,422 | 2.12 |
| DISTRIBUTION PLANT (UTAH and IDAHO) | | | | | | | | | | | |
| 360.20 | Land Rights | 7,005,407 | R5 | 52.00 | 0.00% | - | 1,599,055 | 5,406,352 | 42.41 | 127,478 | 1.82 |
| 361.00 | Structures & Improvements | 13,577,850 | R3 | 55.00 | -10.00% | (1,357,785) | 4,060,799 | 10,874,836 | 42.92 | 253,375 | 1.87 |
| 362.00 | Station Equipment | 227,368,542 | R0.5 | 55.00 | -5.00% | (11,368,427) | 38,899,088 | 199,837,881 | 47.76 | 4,184,210 | 1.84 |
| 362.70 | Supervisory & Alarm Equipment | 8,340,449 | R5 | 15.00 | 0.00% | - | 6,168,336 | 2,172,113 | 6.04 | 359,621 | 4.31 |
| 364.00 | Poles, Towers & Fixtures | 251,768,791 | R1.5 | 42.00 | -75.00% | (188,826,593) | 137,133,242 | 303,462,142 | 31.44 | 9,652,104 | 3.83 |
| 365.00 | OH Conductors & Devices | 171,472,676 | R2 | 40.00 | -20.00% | (34,294,535) | 72,184,640 | 133,582,571 | 28.67 | 4,659,315 | 2.72 |
| 366.00 | UG Conduit | 114,269,663 | R2 | 60.00 | -50.00% | (57,134,832) | 36,548,016 | 134,856,479 | 49.67 | 2,715,049 | 2.38 |
| 367.00 | UG Conductors & Devices | 315,989,106 | R2 | 50.00 | -15.00% | (47,398,366) | 92,573,048 | 270,814,424 | 39.71 | 6,819,804 | 2.16 |
| 368.00 | Line Transformers | 302,273,675 | R1 | 40.00 | 0.00% | - | 90,755,832 | 211,517,843 | 30.30 | 6,980,787 | 2.31 |
| 369.00 | Services | 113,341,066 | S5 | 50.00 | -20.00% | (22,668,213) | 35,603,417 | 100,405,862 | 39.43 | 2,546,433 | 2.25 |
| 370.00 | Meters | 87,514,462 | R0.5 | 27.00 | 0.00% | - | 32,688,612 | 54,825,850 | 18.85 | 2,908,533 | 3.32 |
| 371.00 | I.O.C.P. | 4,706,112 | L1 | 20.00 | -10.00% | (470,611) | 2,666,175 | 2,510,548 | 11.68 | 214,944 | 4.57 |
| 372.00 | Leased Property on Customers' Premises | 49,658 | L0 | 25.00 | 0.00% | - | 36,614 | 13,044 | 10.10 | 1,291 | 2.60 |
| 373.00 | Street Lighting & Signal Systems | 22,155,687 | R0.5 | 20.00 | -30.00% | (6,646,706) | 12,295,508 | 16,506,885 | 13.10 | 1,260,068 | 5.69 |
| | Total Utah and Idaho Distribution Plant | 1,639,833,144 | | 45.43 | -22.57% | (370,166,068) | 563,212,382 | 1,446,786,830 | 35.65 | 42,683,013 | 2.60 |
| DISTRIBUTION PLANT (OREGON) | | | | | | | | | | | |
| 360.20 | Land Rights | 3,556,253 | S4 | 55.00 | 0.00% | - | 1,895,644 | 1,660,609 | 27.47 | 60,452 | 1.70 |
| 361.00 | Structures & Improvements | 10,867,743 | R2 | 60.00 | -10.00% | (1,086,774) | 2,336,912 | 9,617,605 | 48.36 | 198,875 | 1.83 |
| 362.00 | Station Equipment | 144,719,084 | S0.5 | 55.00 | -30.00% | (43,415,725) | 52,625,615 | 135,509,194 | 41.58 | 3,258,999 | 2.25 |
| 362.70 | Supervisory & Alarm Equipment | 3,071,319 | L4 | 20.00 | 0.00% | - | 1,794,988 | 1,276,331 | 10.25 | 124,520 | 4.05 |
| 364.00 | Poles, Towers & Fixtures | 245,988,097 | R0.5 | 40.00 | -90.00% | (221,389,287) | 132,238,245 | 335,139,139 | 31.46 | 10,652,865 | 4.33 |
| 365.00 | OH Conductors & Devices | 192,628,003 | R0.5 | 45.00 | -50.00% | (96,314,002) | 82,557,665 | 206,384,340 | 34.89 | 5,915,286 | 3.07 |
| 366.00 | UG Conduit | 63,050,759 | R5 | 53.00 | -40.00% | (25,220,304) | 15,862,055 | 72,409,008 | 41.37 | 1,750,278 | 2.78 |
| 367.00 | UG Conductors & Devices | 106,484,060 | R1.5 | 48.00 | -15.00% | (15,972,609) | 29,915,980 | 92,540,689 | 38.44 | 2,407,406 | 2.26 |
| 368.00 | Line Transformers | 299,068,104 | R1 | 38.00 | 0.00% | - | 81,603,810 | 217,464,294 | 27.71 | 7,847,863 | 2.62 |
| 369.10 | Overhead Services | 48,305,407 | R1.5 | 50.00 | 0.00% | - | 11,983,739 | 36,321,668 | 37.69 | 963,695 | 2.00 |
| 369.20 | Underground Services | 83,849,378 | R2.5 | 54.00 | 0.00% | - | 16,954,448 | 66,894,930 | 44.87 | 1,490,861 | 1.78 |
| 370.00 | Meters | 56,004,340 | R1 | 27.00 | 2.00% | 1,120,087 | 19,772,319 | 35,111,934 | 17.54 | 2,001,821 | 3.57 |
| 371.00 | I.O.C.P. | 2,474,569 | L0 | 20.00 | -5.00% | (123,728) | 1,446,538 | 1,151,759 | 11.80 | 97,607 | 3.94 |
| 373.00 | Street Lighting & Signal Systems | 15,643,963 | S-.5 | 40.00 | -15.00% | (2,346,594) | 4,645,335 | 13,345,222 | 30.89 | 432,024 | 2.76 |
| | Total Oregon Distribution Plant | 1,275,711,079 | | 44.15 | -31.73% | (404,748,937) | 455,633,293 | 1,224,826,723 | 33.86 | 37,202,553 | 2.92 |

PACIFICORP
Remaining Life Depreciation Rates

OREGON STIPULATION

SCHEDULE 1

| [1] Account Number | [2] Description | [3] 3/31/2002 Balance \$ | [4] IOWA CURVE | [5] Average Life Yrs | [6] NET SALVAGE Percent % | [7] Amount \$ | [8] 3/31/2002 Book Reserve \$ | [9] Net Plant \$ | [10] Rem. Life Yrs | [11] Annual Amount \$ | [12] Deprec. Rate % |
|----------------------------------------|-------------------------------------|-----------------------------------|----------------------|-------------------------------|------------------------------------|---------------------|----------------------------------------|---------------------------|-----------------------------|--------------------------------|------------------------------|
| <u>DISTRIBUTION PLANT (WASHINGTON)</u> | | | | | | | | | | | |
| 360.20 | Land Rights | 297,931 | R4 | 50.00 | 0.00% | - | 157,918 | 140,013 | 25.40 | 5,512 | 1.85 |
| 361.00 | Structures & Improvements | 1,436,264 | R2 | 55.00 | -5.00% | (71,813) | 402,927 | 1,105,150 | 41.36 | 26,720 | 1.86 |
| 362.00 | Station Equipment | 38,814,887 | R1.5 | 50.00 | -25.00% | (9,703,722) | 12,356,829 | 36,161,780 | 38.18 | 947,139 | 2.44 |
| 362.70 | Supervisory & Alarm Equipment | 531,955 | R5 | 18.00 | 0.00% | - | 380,789 | 151,166 | 6.04 | 25,027 | 4.70 |
| 364.00 | Poles, Towers & Fixtures | 64,849,471 | R1.5 | 50.00 | -165.00% | (107,001,627) | 36,991,251 | 134,859,847 | 40.01 | 3,370,654 | 5.20 |
| 365.00 | OH Conductors & Devices | 47,156,970 | R1 | 55.00 | -40.00% | (18,862,788) | 16,446,611 | 49,573,147 | 43.13 | 1,149,389 | 2.44 |
| 366.00 | UG Conduit | 10,962,148 | S1 | 60.00 | -20.00% | (2,192,430) | 3,655,957 | 9,498,621 | 49.96 | 190,125 | 1.73 |
| 367.00 | UG Conductors & Devices | 12,584,077 | R2.5 | 45.00 | -10.00% | (1,258,408) | 3,589,064 | 10,253,421 | 34.17 | 300,071 | 2.38 |
| 368.00 | Line Transformers | 70,289,830 | R2 | 45.00 | 0.00% | - | 21,724,883 | 48,564,947 | 32.09 | 1,513,398 | 2.15 |
| 369.10 | Overhead Services | 12,026,482 | R1.5 | 50.00 | -10.00% | (1,202,648) | 3,873,753 | 9,355,377 | 36.41 | 256,945 | 2.14 |
| 369.20 | Underground Services | 17,372,275 | R3 | 55.00 | -10.00% | (1,737,228) | 3,683,265 | 15,426,238 | 45.16 | 341,591 | 1.97 |
| 370.00 | Meters | 13,519,708 | R1 | 27.00 | 0.00% | - | 5,588,748 | 7,930,960 | 16.64 | 476,620 | 3.53 |
| 371.00 | I.O.C.P. | 550,504 | L0 | 30.00 | -15.00% | (82,576) | 267,587 | 365,493 | 18.23 | 20,049 | 3.64 |
| 373.00 | Street Lighting & Signal Systems | 3,029,112 | S0 | 35.00 | -15.00% | (454,367) | 1,238,450 | 2,245,029 | 23.45 | 95,737 | 3.16 |
| | Total Washington Distribution Plant | 293,421,614 | | 48.78 | -48.59% | (142,567,606) | 110,358,032 | 325,631,188 | 37.29 | 8,718,977 | 2.97 |
| <u>DISTRIBUTION PLANT (WYOMING)</u> | | | | | | | | | | | |
| 360.20 | Land Rights | 3,261,003 | R5 | 50.00 | 0.00% | - | 1,222,738 | 2,038,265 | 34.35 | 59,338 | 1.82 |
| 361.00 | Structures & Improvements | 5,404,782 | R2.5 | 45.00 | -10.00% | (540,478) | 1,883,787 | 4,061,473 | 33.10 | 122,703 | 2.27 |
| 362.00 | Station Equipment | 87,318,158 | S-.5 | 45.00 | -5.00% | (4,365,908) | 21,796,784 | 69,887,282 | 36.07 | 1,937,546 | 2.22 |
| 362.70 | Supervisory & Alarm Equipment | 2,571,030 | R4 | 20.00 | 0.00% | - | 1,627,077 | 943,953 | 9.43 | 100,101 | 3.89 |
| 364.00 | Poles, Towers & Fixtures | 73,515,451 | R1 | 45.00 | -105.00% | (77,191,224) | 39,559,440 | 111,147,235 | 35.14 | 3,162,983 | 4.30 |
| 365.00 | OH Conductors & Devices | 73,653,722 | R1 | 50.00 | -35.00% | (25,778,803) | 27,845,362 | 71,587,163 | 38.31 | 1,868,629 | 2.54 |
| 366.00 | UG Conduit | 10,174,832 | R3 | 50.00 | -35.00% | (3,561,191) | 3,804,051 | 9,931,972 | 38.44 | 258,376 | 2.54 |
| 367.00 | UG Conductors & Devices | 30,766,460 | R4 | 40.00 | -10.00% | (3,076,646) | 12,748,046 | 21,095,060 | 27.42 | 769,331 | 2.50 |
| 368.00 | Line Transformers | 58,727,665 | R1.5 | 40.00 | -5.00% | (2,936,383) | 21,751,199 | 39,912,849 | 28.22 | 1,414,346 | 2.41 |
| 369.10 | Overhead Services | 8,913,878 | S-.5 | 55.00 | -25.00% | (2,228,470) | 2,852,065 | 8,290,283 | 43.25 | 191,683 | 2.15 |
| 369.20 | Underground Services | 12,134,795 | R2 | 50.00 | -25.00% | (3,033,699) | 4,130,065 | 11,038,429 | 38.63 | 285,748 | 2.35 |
| 370.00 | Meters | 13,694,800 | R1 | 27.00 | 0.00% | - | 6,237,531 | 7,457,269 | 16.73 | 445,742 | 3.25 |
| 371.00 | I.O.C.P. | 876,749 | L0 | 25.00 | -10.00% | (87,675) | 438,032 | 526,392 | 15.52 | 33,917 | 3.87 |
| 373.00 | Street Lighting & Signal Systems | 7,202,911 | S-.5 | 45.00 | -30.00% | (2,160,873) | 2,561,422 | 6,802,362 | 34.72 | 195,921 | 2.72 |
| | Total Wyoming Distribution Plant | 388,216,236 | | 44.51 | -32.19% | (124,961,349) | 148,457,599 | 364,719,986 | 33.77 | 10,846,364 | 2.79 |

PACIFICORP
Remaining Life Depreciation Rates

OREGON STIPULATION

SCHEDULE 1

| [1] Account Number | [2] Description | [3] 3/31/2002 Balance \$ | [4] IOWA CURVE | [5] Average Life Yrs | [6] NET SALVAGE Percent % | [7] Amount \$ | [8] 3/31/2002 Book Reserve \$ | [9] Net Plant \$ | [10] Rem. Life Yrs | [11] Annual Amount \$ | [12] Deprec. Rate % |
|----------------------------------------|-------------------------------------|-----------------------------------|----------------------|-------------------------------|------------------------------------|---------------------|----------------------------------------|---------------------------|-----------------------------|--------------------------------|------------------------------|
| <u>DISTRIBUTION PLANT (CALIFORNIA)</u> | | | | | | | | | | | |
| 360.20 | Land Rights | 913,753 | R4 | 55.00 | 0.00% | - | 584,429 | 329,324 | 23.21 | 14,189 | 1.55 |
| 361.00 | Structures & Improvements | 1,412,956 | R3 | 50.00 | -5.00% | (70,648) | 442,169 | 1,041,435 | 36.53 | 28,509 | 2.02 |
| 362.00 | Station Equipment | 11,424,100 | R1 | 55.00 | -20.00% | (2,284,820) | 3,893,789 | 9,815,131 | 40.88 | 240,096 | 2.10 |
| 362.70 | Supervisory & Alarm Equipment | 228,547 | R5 | 20.00 | 0.00% | - | 139,187 | 89,360 | 8.99 | 9,940 | 4.35 |
| 364.00 | Poles, Towers & Fixtures | 37,029,241 | R1.5 | 50.00 | -90.00% | (33,326,317) | 18,152,134 | 52,203,424 | 38.34 | 1,361,592 | 3.68 |
| 365.00 | OH Conductors & Devices | 29,395,984 | S-.5 | 60.00 | -55.00% | (16,167,791) | 9,822,280 | 35,741,495 | 48.31 | 739,836 | 2.52 |
| 366.00 | UG Conduit | 13,371,833 | R2 | 50.00 | -30.00% | (4,011,550) | 4,146,813 | 13,236,570 | 39.22 | 337,495 | 2.52 |
| 367.00 | UG Conductors & Devices | 14,058,060 | R2 | 45.00 | 0.00% | - | 3,882,828 | 10,175,232 | 33.77 | 301,310 | 2.14 |
| 368.00 | Line Transformers | 36,703,492 | S1.5 | 45.00 | -5.00% | (1,835,175) | 13,934,850 | 24,603,817 | 30.30 | 812,007 | 2.21 |
| 369.10 | Overhead Services | 6,203,533 | R1 | 45.00 | -5.00% | (310,177) | 1,514,991 | 4,998,719 | 35.54 | 140,650 | 2.27 |
| 369.20 | Underground Services | 9,085,723 | R2.5 | 55.00 | -5.00% | (454,286) | 1,842,841 | 7,697,168 | 45.40 | 169,541 | 1.87 |
| 370.00 | Meters | 3,987,971 | R1 | 27.00 | 0.00% | - | 1,530,161 | 2,457,810 | 17.64 | 139,332 | 3.49 |
| 371.00 | I.O.C.P. | 265,976 | L0 | 25.00 | -30.00% | (79,793) | 158,444 | 187,325 | 14.65 | 12,787 | 4.81 |
| 373.00 | Street Lighting & Signal Systems | 635,211 | S0 | 30.00 | -35.00% | (222,324) | 405,897 | 451,638 | 17.17 | 26,304 | 4.14 |
| | Total California Distribution Plant | 164,716,380 | | 49.99 | -35.68% | (58,762,880) | 60,450,813 | 163,028,447 | 37.71 | 4,333,588 | 2.63 |
| | Total Distribution Plant | 3,761,898,453 | | 45.36 | -29.27% | (1,101,206,840) | 1,338,112,119 | 3,524,993,174 | 35.07 | 103,784,496 | 2.76 |
| <u>GENERAL PLANT (OREGON)</u> | | | | | | | | | | | |
| 390.00 | Structures & Improvements | 54,667,013 | L1 | 45.00 | 2.00% | 1,093,340 | 5,262,831 | 48,310,842 | 38.16 | 1,266,007 | 2.32 |
| 391.10 | Mainframe Computers | 5,191,953 | L2 | 5.00 | 0.00% | - | 2,138,654 | 3,053,299 | 2.19 | 1,394,200 | 26.85 |
| 392.01 | Transp. Eqpt - Light Trucks & Vans | 6,540,343 | L1.5 | 13.00 | 10.00% | 654,034 | 1,806,125 | 4,080,184 | 8.76 | 465,774 | 7.12 |
| 392.05 | Transp. Eqpt - Medium Trucks | 5,896,919 | L3 | 16.00 | 10.00% | 589,692 | 1,585,660 | 3,721,567 | 9.49 | 392,157 | 6.65 |
| 392.09 | Transp. Eqpt - Trailers | 2,251,593 | R2 | 39.00 | 20.00% | 450,319 | 372,071 | 1,429,203 | 29.00 | 49,283 | 2.19 |
| 396.03 | Light Power Operated Equipment | 4,594,980 | S3 | 10.00 | 37.00% | 1,700,143 | 825,259 | 2,069,578 | 6.24 | 331,663 | 7.22 |
| 396.07 | Heavy Power Operated Equipment | 17,473,430 | R1.5 | 15.00 | 35.00% | 6,115,701 | 3,363,988 | 7,993,742 | 9.38 | 852,211 | 4.88 |
| 397.00 | Communication Equipment | 89,086,567 | R1 | 20.00 | -5.00% | (4,454,328) | 25,115,972 | 68,424,923 | 14.11 | 4,849,392 | 5.44 |
| | Total Oregon General Plant | 185,702,798 | | 26.08 | 3.31% | 6,148,900 | 40,470,560 | 139,083,338 | 20.06 | 9,600,688 | 5.17 |
| <u>GENERAL PLANT (WASHINGTON)</u> | | | | | | | | | | | |
| 390.00 | Structures & Improvements | 9,367,185 | R3 | 35.00 | -30.00% | (2,810,156) | 2,561,823 | 9,615,518 | 27.00 | 356,130 | 3.80 |
| 392.01 | Transp. Eqpt - Light Trucks & Vans | 1,424,268 | S2 | 12.00 | 20.00% | 284,854 | 476,121 | 663,293 | 6.55 | 101,266 | 7.11 |
| 392.05 | Transp. Eqpt - Medium Trucks | 1,549,830 | L3 | 13.00 | 10.00% | 154,983 | 552,497 | 842,350 | 7.40 | 113,831 | 7.34 |
| 392.09 | Transp. Eqpt - Trailers | 399,012 | S0.5 | 33.00 | 15.00% | 59,852 | 96,568 | 242,592 | 22.79 | 10,645 | 2.67 |
| 396.03 | Light Power Operated Equipment | 1,341,175 | R4 | 10.00 | 15.00% | 201,176 | 405,721 | 734,278 | 6.13 | 119,784 | 8.93 |
| 396.07 | Heavy Power Operated Equipment | 4,506,343 | S0.5 | 12.00 | 20.00% | 901,269 | 1,597,573 | 2,007,501 | 6.22 | 322,749 | 7.16 |
| 397.00 | Communication Equipment | 11,276,705 | R1.5 | 20.00 | -1.00% | (112,767) | 4,017,472 | 7,372,000 | 12.33 | 597,891 | 5.30 |
| | Total Washington General Plant | 29,864,518 | | 22.48 | -4.42% | (1,320,789) | 9,707,775 | 21,477,532 | 15.34 | 1,622,297 | 5.43 |

PACIFICORP
Remaining Life Depreciation Rates

OREGON STIPULATION

SCHEDULE 1

| [1] Account Number | [2] Description | [3] 3/31/2002 Balance \$ | [4] IOWA CURVE | [5] Average Life Yrs | [6] NET SALVAGE Percent % | [7] Amount \$ | [8] 3/31/2002 Book Reserve \$ | [9] Net Plant \$ | [10] Rem. Life Yrs | [11] Annual Amount \$ | [12] Deprec. Rate % |
|---------------------------------------|------------------------------------|-----------------------------------|----------------------|-------------------------------|------------------------------------|---------------------|----------------------------------------|---------------------------|-----------------------------|--------------------------------|------------------------------|
| <u>GENERAL PLANT (UTAH and IDAHO)</u> | | | | | | | | | | | |
| 389.20 | Land Rights | 40,166 | R1 | 40.00 | 0.00% | - | 18,675 | 21,491 | 22.71 | 946 | 2.36 |
| 390.00 | Structures & Improvements | 84,525,219 | R1 | 40.00 | 0.00% | - | 23,478,724 | 61,046,495 | 29.67 | 2,057,516 | 2.43 |
| 392.01 | Transp. Eqpt - Light Trucks & Vans | 17,217,305 | S2 | 12.00 | 15.00% | 2,582,596 | 6,700,576 | 7,934,133 | 6.89 | 1,151,543 | 6.69 |
| 392.05 | Transp. Eqpt - Medium Trucks | 17,776,087 | S1 | 15.00 | 10.00% | 1,777,609 | 7,632,982 | 8,365,496 | 8.35 | 1,001,856 | 5.64 |
| 392.09 | Transp. Eqpt - Trailers | 6,788,835 | R2.5 | 28.00 | 25.00% | 1,697,209 | 2,504,197 | 2,587,429 | 15.19 | 170,338 | 2.51 |
| 396.03 | Light Power Operated Equipment | 3,393,513 | R3 | 10.00 | 0.00% | - | 1,360,756 | 2,032,757 | 6.27 | 324,204 | 9.55 |
| 396.07 | Heavy Power Operated Equipment | 38,318,148 | S-.5 | 13.00 | 20.00% | 7,663,630 | 13,952,727 | 16,701,791 | 7.50 | 2,226,906 | 5.81 |
| 397.00 | Communication Equipment | 62,724,755 | S0.5 | 20.00 | 0.00% | - | 26,524,576 | 36,200,179 | 12.14 | 2,981,893 | 4.75 |
| | Total Utah and Idaho General Plant | <u>230,784,028</u> | | 25.27 | 5.95% | <u>13,721,043</u> | <u>82,173,213</u> | <u>134,889,772</u> | 17.11 | <u>9,915,201</u> | 4.30 |
| <u>GENERAL PLANT (WYOMING)</u> | | | | | | | | | | | |
| 390.00 | Structures & Improvements | 5,048,163 | R3 | 40.00 | -5.00% | (252,408) | 1,927,556 | 3,373,015 | 25.92 | 130,132 | 2.58 |
| 392.01 | Transp. Eqpt - Light Trucks & Vans | 3,595,416 | L2 | 15.00 | 10.00% | 359,542 | 1,200,422 | 2,035,452 | 9.61 | 211,806 | 5.89 |
| 392.05 | Transp. Eqpt - Medium Trucks | 3,535,204 | S2 | 20.00 | 5.00% | 176,760 | 1,141,267 | 2,217,177 | 13.42 | 165,214 | 4.67 |
| 392.09 | Transp. Eqpt - Trailers | 1,960,551 | R3 | 30.00 | 0.00% | - | 730,634 | 1,229,917 | 19.18 | 64,125 | 3.27 |
| 396.03 | Light Power Operated Equipment | 1,251,468 | R4 | 10.00 | 20.00% | 250,294 | 421,059 | 580,115 | 5.93 | 97,827 | 7.82 |
| 396.07 | Heavy Power Operated Equipment | 16,338,218 | S0.5 | 15.00 | 40.00% | 6,535,287 | 3,534,112 | 6,268,819 | 9.76 | 642,297 | 3.93 |
| 397.00 | Communication Equipment | 22,750,238 | R2 | 20.00 | 0.00% | - | 10,643,542 | 12,106,696 | 10.94 | 1,106,645 | 4.86 |
| | Total Wyoming General Plant | <u>54,479,258</u> | | 20.15 | 12.98% | <u>7,069,474</u> | <u>19,598,592</u> | <u>27,811,192</u> | 12.23 | <u>2,418,046</u> | 4.44 |
| <u>GENERAL PLANT (CALIFORNIA)</u> | | | | | | | | | | | |
| 390.00 | Structures & Improvements | 1,413,007 | R2 | 45.00 | -10.00% | (141,301) | 529,626 | 1,024,682 | 32.64 | 31,393 | 2.22 |
| 392.01 | Transp. Eqpt - Light Trucks & Vans | 484,884 | S4 | 11.00 | 20.00% | 96,977 | 169,917 | 217,990 | 7.12 | 30,617 | 6.31 |
| 392.05 | Transp. Eqpt - Medium Trucks | 371,287 | S2 | 15.00 | 10.00% | 37,129 | 165,655 | 168,503 | 9.01 | 18,702 | 5.04 |
| 392.09 | Transp. Eqpt - Trailers | 276,975 | S3 | 40.00 | 0.00% | - | 85,014 | 191,961 | 30.10 | 6,377 | 2.30 |
| 396.03 | Light Power Operated Equipment | 622,215 | S6 | 10.00 | 30.00% | 186,665 | 210,333 | 225,218 | 6.11 | 36,860 | 5.92 |
| 396.07 | Heavy Power Operated Equipment | 1,568,446 | R4 | 10.00 | 25.00% | 392,112 | 1,012,195 | 164,140 | 3.06 | 53,640 | 3.42 |
| 397.00 | Communication Equipment | 4,051,701 | R1 | 20.00 | 5.00% | 202,585 | 1,651,630 | 2,197,486 | 13.08 | 168,004 | 4.15 |
| | Total California General Plant | <u>8,788,515</u> | | 21.45 | 8.81% | <u>774,166</u> | <u>3,824,370</u> | <u>4,189,979</u> | 13.98 | <u>345,594</u> | 3.93 |

PACIFICORP
Remaining Life Depreciation Rates

OREGON STIPULATION

SCHEDULE 1

| [1] Account Number | [2] Description | [3] 3/31/2002 Balance \$ | [4] IOWA CURVE | [5] Average Life Yrs | [6] NET SALVAGE Percent % | [7] Amount \$ | [8] 3/31/2002 Book Reserve \$ | [9] Net Plant \$ | [10] Rem. Life Yrs | [11] Annual Amount \$ | [12] Deprec. Rate % |
|----------------------------------------|----------------------------------------|-----------------------------------|----------------------|-------------------------------|------------------------------------|---------------------|----------------------------------------|---------------------------|-----------------------------|--------------------------------|------------------------------|
| <u>GENERAL PLANT (MONTANA)</u> | | | | | | | | | | | |
| 390.00 | Structures & Improvements | 339,714 | R1 | 40.00 | 0.00% | - | 105,717 | 233,997 | 29.57 | 7,913 | 2.33 |
| 392.01 | Transp. Eqpt - Light Trucks & Vans | 1,685 | S2 | 12.00 | 15.00% | 253 | 213 | 1,219 | 10.50 | 116 | 6.89 |
| 396.07 | Heavy Power Operated Equipment | 15,167 | S-.5 | 13.00 | 20.00% | 3,033 | 1,157 | 10,977 | 11.96 | 918 | 6.05 |
| 397.00 | Communication Equipment | 2,325,257 | S0.5 | 20.00 | 0.00% | - | 1,459,500 | 865,757 | 9.48 | 91,325 | 3.93 |
| | Total Montana General Plant | 2,681,823 | | 22.49 | 0.12% | 3,286 | 1,566,587 | 1,111,950 | 12.04 | 100,272 | 3.74 |
| | Total General Plant | 512,300,940 | | 24.78 | 5.15% | 26,396,080 | 157,341,097 | 328,563,763 | 17.48 | 24,002,098 | 4.69 |
| <u>MINING OPERATIONS (UTAH)</u> | | | | | | | | | | | |
| 399.30 | Structures & Improvements | 11,578,532 | FCST | 23.83 | 0.00% | - | 10,066,420 | 1,512,112 | 5.00 | 302,422 | 2.61 |
| 399.30 | Structures & Improvements - Wash Plant | 23,257,688 | FCST | 29.98 | 0.00% | - | 9,411,682 | 13,846,006 | 19.00 | 728,737 | 3.13 |
| 399.45 | Underground Equipment | 101,735,762 | L2 | 11.00 | 2.00% | 2,034,715 | 57,706,213 | 41,994,834 | 5.45 | 7,705,474 | 7.57 |
| 399.45 | Underground Equipment - Wash Plant | 8,072,093 | FCST | 29.31 | 0.00% | - | 3,136,145 | 4,935,948 | 19.00 | 259,787 | 3.22 |
| 399.51 | Vehicles | 1,339,817 | S1.5 | 15.00 | 5.00% | 66,991 | 654,200 | 618,626 | 8.14 | 75,998 | 5.67 |
| 399.52 | Heavy Construction Equipment | 3,291,355 | R3 | 20.00 | 1.00% | 32,914 | 1,549,200 | 1,709,241 | 11.54 | 148,115 | 4.50 |
| 399.60 | Miscellaneous Equipment | 2,509,778 | S0.5 | 13.00 | 0.00% | - | 1,398,481 | 1,111,297 | 6.55 | 169,664 | 6.76 |
| 399.61 | Computer Equipment | 1,854,039 | R4 | 10.00 | 0.00% | - | 1,336,997 | 517,042 | 3.58 | 144,425 | 7.79 |
| 399.70 | Mine Development | 21,891,815 | FCST | 18.20 | 0.00% | - | 17,514,290 | 4,377,525 | 4.55 | 962,093 | 4.39 |
| | Total Utah Mining | 175,530,879 | | 16.32 | 1.22% | 2,134,620 | 102,773,628 | 70,622,631 | 7.86 | 10,496,715 | 5.98 |
| | TOTAL ELECTRIC PLANT | 11,462,508,034 | | 44.29 | -15.10% | (1,730,724,301) | 4,590,443,974 | 8,581,362,926 | 28.79 | 331,227,502 | 2.89 |

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/4.

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

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

13 **Q. DO YOU HAVE ANY EXHIBITS FOR THIS DOCKET?**

14 A. Yes. I have attached two exhibits. The first, labeled Staff/2, is a copy of the Stipulation.
15 The second, labeled Staff/3, is a copy of Schedule 1 that will be filed with the
16 Stipulation. Schedule 1 provides the details of the agreement for each of the accounts.

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

18 A. My testimony is organized as follows:

| | | |
|----|--------------------------------------|----|
| 19 | BACKGROUND | 4 |
| 20 | DISTRIBUTION AND GENERAL PLANT | 9 |
| 21 | RECOMMENDATIONS | 12 |

1

BACKGROUND

2

Q. WHAT PRECIPITATED THIS PROCEEDING?

3

A. On October 1, 2002, PacifiCorp filed an Application for an Order Approving a Change in Depreciation Rates for its Oregon electric operations.

4

5

Q. PLEASE DESCRIBE THE SCOPE OF THE STUDY SUBMITTED BY PACIFICORP.

6

A. PacifiCorp's study updated 578 depreciation rates and encompassed all of the major categories of plant: Production, Transmission, General, and Distribution plant.¹

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The Production plant category consists of steam and hydraulic power generation facilities located at 81 different sites distributed among the states² served by PacifiCorp. The power generated by the production plant is not state specific; that is, the power generated in Oregon could be consumed in Washington or one of the other states PacifiCorp serves. Likewise, Transmission plant is also not state specific.

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Transmission plant consists of the high voltage³ facilities linking the power generation plant and the distribution hubs.⁴ The depreciation expense for Production and

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Transmission plant is allocated to the states based on a number of different allocation rules. The General plant category, consisting of support equipment, such as

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communications equipment or furniture, has some accounts that are allocated and others that are state specific. The final general category, Distribution plant, is state

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specific. This consists of the local facilities that distribute power to the end users.

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

² California, Idaho, Oregon, Utah, Washington, Wyoming.

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

⁴ 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. BASED ON THE STUDY ORIGINALLY FILED, WOULD PACIFICORP HAVE AN**
2 **INCREASE OR DECREASE IN ITS OREGON-ALLOCATED DEPRECIATION**
3 **EXPENSE?**

4 A. As filed, PacifiCorp's annual Oregon-allocated depreciation expenses would have
5 decreased by \$4.4M. PacifiCorp's current annual depreciation expenses are \$115.1M
6 based on March 31, 2002 plant balances. PacifiCorp's proposed rates would decrease
7 its annual depreciation to \$110.7M. The company requested an April 1, 2002 effective
8 date.

9 **Q. IF THE COMMISSION ADOPTED THE STIPULATION, WHAT IS THE IMPACT ON**
10 **PACIFICORP'S DEPRECIATION EXPENSES?**

11 A. If adopted, the stipulated rates would decrease PacifiCorp's annual depreciation
12 expense by \$12.7M, from \$115.1M to \$102.4M. The stipulated effective date is April 1,
13 2003, instead of April 1, 2002 as originally requested.

14 **Q. BETWEEN THE ORIGINALLY FILED STUDY AND THE STIPULATION, THE**
15 **EFFECTIVE DATE HAS CHANGED FROM APRIL 1, 2002 TO APRIL 1, 2003.**
16 **PLEASE EXPLAIN.**

17 A. PacifiCorp's Oregon depreciation filing is just one of several state depreciation filings
18 that the company made in the same general time-period. I am aware of studies that
19 were filed in Idaho, Utah, Washington, and Wyoming. PacifiCorp requested the change
20 in effective date to allow PacifiCorp a single implementation date for all states. Allowing
21 a single implementation date is reasonable, especially for Production and Transmission
22 plant, since it significantly reduces the complexity in developing and allocating
23 depreciation expense.

1 **Q. WHY IS A SINGLE IMPLEMENTATION DATE PARTICULARLY SIGNIFICANT FOR**
2 **PRODUCTION AND TRANSMISSION PLANT?**

3 A. Production and Transmission plant, although located in a specific state, are shared to
4 some extent among all the states. For example, a generating facility may be located in
5 Oregon, but its end-user, who consumes the power, may be located in Oregon or other
6 states. The cost therefore should not be allocated strictly to Oregon, where the facility is
7 located; it should be allocated to all of the states where the end-users are located. For
8 these types of plant, the ideal situation is to have a standard set of depreciation rates
9 agreed to by all states with the same effective date.

10 **Q. ARE THE RATES FOR PRODUCTION AND TRANSMISSION PLANT IN THE**
11 **STIPULATION THE SAME AS THOSE PROPOSED IN ANY OTHER STATE**
12 **SERVED BY PACIFICORP?**

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

15 **Q. WHY SHOULD UTAH BE ALLOWED TO SET THE PRODUCTION AND**
16 **TRANSMISSION RATES FOR OREGON?**

17 A. Early in the review process, I contacted Commission staff members in each of the
18 states where PacifiCorp had filed a depreciation study, looking for other people with
19 whom I could team with to review the extensive PacifiCorp study. The Utah staff, for a
20 number of reasons, seemed to be the single best group with which to team. Among the
21 reasons are the following: the Utah and Oregon staff have a history of cooperation in
22 other depreciation studies, the Utah and Oregon depreciation expenses are

1 comparable, and the Utah staff was working with an outside consultant hired by the
2 Utah Committee of Consumer Services (UCCS), a consumer advocate group.

3 **Q. WHAT WAS THE ANNUAL IMPACT TO OREGON OF PACIFICORP'S PROPOSED**
4 **RATE CHANGES FOR PRODUCTION AND TRANSMISSION AND HOW WAS**
5 **THAT CHANGE IMPACTED BY THE UTAH STIPULATION?**

6 A. PacifiCorp was proposing for Oregon a \$6.15M increase in depreciation expense for
7 Production and a \$950K increase for Transmission. The Utah stipulation reduced the
8 increase in depreciation expense for Production to \$2.17M and the increase in
9 Transmission depreciation expense to \$544K. The depreciation expense for both
10 categories of plant increased, but the increase was \$4.39M less than the amount
11 originally requested.

12 **Q. WHAT MODIFICATIONS WERE MADE TO THE ORIGINALLY FILED**
13 **PRODUCTION AND TRANSMISSION STUDIES TO ARRIVE AT THE**
14 **STIPULATED RATES?**

15 A. The adjustments to the Production Plant category consisted of changes to the net
16 salvage rates⁵ and the elimination of Water Rights (Account 310.30) as a depreciable
17 item⁶ for the Steam Production plant sub-category and the removal of the Naches
18 hydroelectric plant⁷, which is being sold, from the Hydroelectric Production plant study.
19 The adjustments to the Transmission Plant category consisted of a change in the
20 salvage rate for Overhead Conductor and Devices (Account 356.0).⁸

21 **Q. WHAT ROLE DID YOU PLAY IN DEVELOPING THESE RATES?**

⁵ Item 9 of the stipulation, "Steam Production Plant Terminal Net Salvage", addresses this change.

⁶ Item 12 of the stipulation, "Water Rights", addresses this change.

⁷ Item 11 of the stipulation, "Hydroelectric Plant Retirement Costs", addresses this change.

1 A. I was not involved in the development of the rates for Production. For those rates, I
2 relied completely on the Utah Commission staff and the consultant hired by UCCS.
3 Although Production plant accounts for 34% of Oregon's depreciation expense, the
4 plant lives, and therefore the rates, are generally not subject to change since they are
5 driven by PacifiCorp's planning process. Further, Production facilities account for about
6 94% of the rates that need to be set. The combination of a large number of accounts
7 and small variances around PacifiCorp's proposed values led me to concentrate on the
8 remaining categories of plant.

9 In the case of Transmission plant, I conducted a full analysis of each of the
10 accounts that make up this category and identified a set of Projection Lives, Iowa
11 Curves, Salvage Rates and depreciation rates that should apply. I shared the results of
12 this analysis with the Utah staff so we could jointly develop a set of standard rates that
13 could be used by all the states involved in the depreciation study.

⁸ Item 10 of the stipulation, "Transmission and Distribution Plant Net Account Net Salvage", addresses this change.

1 that staff had recommended. These seven accounts, plus account 397, were
2 addressed in the Settlement conference.

3 **Q. WERE YOU ABLE TO RESOLVE YOUR DIFFERENCES WITH THE COMPANY**
4 **FOR THESE EIGHT REMAINING ACCOUNTS?**

5 A. Yes, we were able to resolve our differences and reach a compromise position. In
6 general, the compromise was arrived at while staying within the range of Projection
7 Lives and Iowa Curves suggested by the data provided with the study. The one
8 exception was Communication Equipment (Account 397) where the nature of the
9 equipment in the account suggested that the Projection Life should be shorter than the
10 one suggested by the company data.

11 **Q. WERE ALL OF THE PROJECTION LIVES THAT STAFF HAD RECOMMENDED TO**
12 **PACIFICORP ADOPTED?**

13 A. No. There were seven accounts where the recommended rate was not adopted. For four
14 of the accounts the PacifiCorp Projection Life was adopted; for the remaining three
15 accounts, a compromise Projection Life was adopted. The following table summarizes
16 the initial positions of staff and PacifiCorp and the agreed on values:

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**A COMPARISON OF PROJECTION LIFE ESTIMATES
FOR ACCOUNTS WHERE THERE WAS DISAGREEMENT**

| Account Number | Name | Staff Lives | PacifiCorp Lives | Stipulated Lives |
|----------------|------------------------------------|-------------|------------------|------------------|
| 362.00 | Station Equipment | 56 | 50 | 55 |
| 364.00 | Poles, Towers, Fixtures | 44 | 38 | 40 |
| 365.00 | Overhead Conductor Devices | 49 | 45 | 45 |
| 367.00 | Underground Conductor Devices | 57 | 45 | 48 |
| 368.00 | Line Transformers | 39 | 38 | 38 |
| 369.20 | Underground Services | 54 | 45 | 54 |
| 373.00 | Street Lighting and Signal Systems | 48 | 40 | 40 |
| 397.00 | Communications Equipment | 34 | 20 | 20 |

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2 **Q. WHY DID YOU SETTLE ON THE STIPULATED LIVES?**

3 A. With the exception of Account 397.00, Communications Equipment, all of the lives
4 agreed to by PacifiCorp and Staff were supported by the study data. Although each
5 side presented a single Projection life for each account, there is, in fact, a range of
6 reasonable Projection Lives for each account. In some cases, this range is narrow; in
7 other cases, the range is wide. Each of the values settled on, with the one noted
8 exception, fell within a reasonable range of staff's suggested Projection Lives. The
9 exact location within the range was established by the give and take of the settlement
10 process.

11 Account 397.00 was an exception to the process. The projection life that we
12 settled on was outside the range of values suggested by the data. The nature of the
13 plant in this account, based on my experience with telecommunication equipment,
14 suggested that the life should be much shorter than the 34 years implied by the data.¹⁰
15 PacifiCorp's arguments in the settlement conference and information exchanged prior
16 to it, confirmed this belief.

¹⁰ The current general guidelines used by staff for telecommunications equipment indicate that transmission equipment and cable facilities should have lives of approximately ten and twenty-five year, respectively.

RECOMMENDATIONS**Q. WHAT ARE THE RATES, CURVES, PROJECTION LIVES, AND SALVAGE RATES AGREED TO BY STAFF AND PACIFICORP?**

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

Q. WHAT IS THE IMPACT OF RATE CHANGES AGREE TO BY STAFF AND PACIFICORP?

A. The rate changes agreed to by staff and PacifiCorp will reduce PacifiCorp's annual depreciation expense by approximately \$12.7 Million dollars.

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

A. PacifiCorp and staff agree that the effective date should be April 1, 2003.

Q. DOES THIS STIPULATION FAIRLY TREAT PACIFICORP AND ITS CUSTOMERS?

A. Yes it does.

Q. WHAT IS YOUR RECOMMENDATION REGARDING THESE RATES?

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

Q. DOES THIS CONCLUDE YOUR DIRECT TESTIMONY?

A. Yes.

WITNESS QUALIFICATIONS STATEMENT

NAME: ROGER E. WHITE

EMPLOYER: PUBLIC UTILITY COMMISSION OF OREGON

TITLE: SENIOR TELECOMMUNICATION ANALYST

ADDRESS: 550 Capitol Street N.E., Suite 215
Salem, Oregon 97310-2551

EDUCATION AND TRAINING: Master of Business Administration—Finance, University of Washington, Seattle.

Bachelor of Science—Mathematics, University of Washington, Seattle.

WORK EXPERIENCE: Employed by the Public Utility Commission of Oregon as a Senior Telecommunications Analyst since February 2002 and as a Telecommunication Analyst from January 2001 to February 2002.

Held increasingly responsible positions with GTE Northwest, GTE North, GTE Headquarters in Stamford and GTE Telecom Headquarters in Dallas from March 1976 to December 2000. These positions were in the Network Planning, Marketing, Finance, and Regulatory Affairs departments.

Work activities during this period covered operations research, forecasting, marketing research, pricing, benchmarking, and cost model development. From 1989 to 2000 the primary activity was developing and managing the development of cost models.