

**BEFORE THE PUBLIC UTILITY COMMISSION  
OF OREGON**

UM 1329

In the Matter of	)	
	)	
PACIFICORP, dba PACIFIC POWER	)	ORDER
	)	
Petition to File Preliminary Depreciation Study.	)	

**DISPOSITION: STIPULATION ADOPTED IN PART**

On August 31, 2007, PacifiCorp, dba Pacific Power (Pacific Power), filed an application for an order approving a change in depreciation rates in the above-captioned docket.<sup>1</sup> Pacific Power’s requested changes would result in a reduction in its Oregon jurisdictional depreciation expense of approximately \$7.7 million annually.

A prehearing conference was held on November 14, 2007, to adopt a procedural schedule. Pacific Power and the Public Utility Commission of Oregon Staff (Staff) participated as parties in this docket.

A settlement conference was held on January 16, 2008. The discussions resulted in a comprehensive settlement between Pacific Power and Staff. On February 15, 2008, the parties filed a stipulation setting forth the procedural history of the docket and the terms of their settlement agreement (the Stipulation). Schedule 1, attached and incorporated into the Stipulation, details the account-by-account depreciation rates agreed to by the parties. A copy of the Stipulation is attached to this order as Appendix A. On February 29, Staff filed the testimony of Roger White, and Pacific Power filed the testimony of Henry E. Lay, both in support of the Stipulation.<sup>2</sup>

Under the terms of the Stipulation, Pacific Power’s depreciation expense would decrease by approximately \$16.1 million annually.<sup>3</sup> The stipulated effective date is January 1, 2008.

**DISCUSSION**

A substantial portion of the stipulated decrease in Pacific Power’s depreciation expense (approximately \$12 million of the \$16.1 million decrease) is the

<sup>1</sup> Pacific Power filed a preliminary depreciation study on July 10, 2007, to facilitate review of its application. This docket was opened when the preliminary depreciation study was filed.

<sup>2</sup> Staff filed a replacement version of its supporting testimony on March 4, 2008, to include exhibits 3 and 4, which had been inadvertently omitted from its February 29 filing.

<sup>3</sup> At this time, the change in depreciation rates is for accounting purposes only.

result of the parties' agreement to extend the depreciable lives of Pacific Power's coal-fired generation plants to 61 years for most plants and 64 years for the Carbon plant. In all but one instance, this increase in the depreciable lives of the plants results in a depreciable life end date that is 7 to 17 years greater than the estimated retirement date included in Pacific Power's 2007 Integrated Resource Plan (IRP), and 4 to 14 years greater than the current depreciable life end date:

<b>PLANT</b>	<b>CURRENT DEPRECIABLE LIFE END DATE<sup>4</sup></b>	<b>RETIREMENT DATE FROM 2007 IRP<sup>5</sup></b>	<b>STIPULATED DEPRECIABLE LIFE END DATE</b>
Carbon 1& 2	2016	2020	2020
Cholla 4	2028	2025	2042
Colstrip 3 & 4	2032	2029	2046
Craig 1 & 2	2026	2024	2031
Dave Johnston 1-4	2023	2020	2027
Hayden 1 & 2	2023	2024	2027
Hunter 1-3	2029	2031	2042
Huntington 1 & 2	2030	2025	2036
Jim Bridger 1-4	2025	2026	2037
Naughton 1-3	2028	2022	2029
Wyodak	2026	2028	2039

Pacific Power did not explain why the depreciable life estimates for its coal-fired generating plants varied substantially from the projected retirement dates used in its 2007 IRP, which was filed with the Commission only three months before Pacific Power filed its depreciation study in this docket. It is unclear how this discrepancy is consistent with Pacific Power's contention that its depreciable life estimates are intended to ensure that "a plant will be fully depreciated by the time it is finally removed from service."<sup>6</sup>

We believe that Pacific Power's request to extend the depreciable lives of its coal-fired generating plants must be considered in the context of the current national trends toward decreased reliance on fossil fuels and increased regulation of carbon emissions. For example, the Oregon Legislature passed the Oregon Renewable Energy Act (Senate Bill 838) in 2007 (the Act). The legislature found that "it is necessary for Oregon's electric utilities to decrease their reliance on fossil fuels for electricity generation and to increase their use of renewable energy sources." The Act therefore establishes renewable portfolio standards, which require that all Oregon utilities include a percentage of electricity generated from qualifying renewable energy sources in their portfolio of power used to serve retail customers. The percentage of qualifying electricity that must be included increases over time. Under the Act, 25 percent of Pacific Power's power portfolio must be generated by renewable energy sources by 2025. As Pacific Power points out, statutes such as the Act do not eliminate the need for sources of reliable

<sup>4</sup> See Pacific Power's Response to Bench Request at 1 (April 24, 2008). See also Order No. 03-457.

<sup>5</sup> See Pacific Power 2007 IRP, Appendix A at 24-25, Docket No. LC 42 (May 30, 2007).

<sup>6</sup> Pacific Power/200, Mansfield/3 (August 31, 2007).

energy such as coal-fired generating plants. Statutes such as these do, however, indicate that the use of fossil fuels as an energy source is becoming increasingly disfavored.

Furthermore, it is apparent that significant regulation of carbon emissions is imminent. Pacific Power is likely to be required to invest significant resources to meet carbon emission standards. In fact, Pacific Power currently estimates that it will spend \$1,424 million on “environmental controls projects” over the next ten years.<sup>7</sup> Depending upon the type and extent of future carbon emission regulations (for example, cap-and-trade regulations or requirements for new emissions control equipment), these expenses are likely to substantially increase.

In this context, we question whether it is appropriate to extend the depreciable life estimates for Pacific Power’s coal-fired generating plants. Because it was unclear from the record whether and to what extent these issues were considered in establishing Pacific Power’s new depreciable life estimates, the Commission issued bench requests to Pacific Power seeking more information about the basis for the extension, the effects of environmental regulations on these estimates, and whether Pacific Power considered the possibility that increased environmental regulation could result in early retirement of one or more of its coal-fired generating plants.<sup>8</sup>

In response to our request, Pacific Power reiterated that the increase in the depreciable life estimates is based on the operating and maintenance history of the plants, the current condition of major equipment components, and a review of capital expenditures made and anticipated to be made at the plants.<sup>9</sup> Although Pacific Power acknowledges that future environmental regulations may require increased capital expenditures, Pacific Power argues that it is “futile” to attempt to consider such regulations in estimating depreciable lives at this time because the scope of those regulations is too uncertain. Thus, in determining estimated depreciable lives, Pacific Power assumes that coal-fired generating plants will continue to be an economic source of power “well into the foreseeable future” and will stay in service as long as the plants are operational. Pacific Power also assumes that any increased capital expenditures resulting from environmental regulations will be recoverable in rates because the expenditures will be “for the benefit of the customer.”<sup>10</sup>

In Oregon, the Commission requires that energy utilities: (1) evaluate resources on a consistent and comparable basis; (2) consider risk and uncertainty; (3) make the primary goal of the process selecting a portfolio of resources with the best combination of expected costs and associated risks and uncertainties for the utility and its customers; and (4) create an IRP that is consistent with the long-run public interest as

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<sup>7</sup> Pacific Power’s Response to Bench Request at 4. It is unclear whether this estimate includes carbon emission reduction equipment or consideration of future environmental regulations.

<sup>8</sup> Bench Request (April 8, 2008).

<sup>9</sup> Pacific Power’s Response to Bench Request at 2. *See also* Pacific Power/200, Mansfield/2-6.

<sup>10</sup> Pacific Power/200, Mansfield/3. *See also* Pacific Power’s Response to Bench Request at 4.

expressed in Oregon and federal energy policies.<sup>11</sup> We believe that it is probable that future environmental regulations will significantly increase the costs of maintaining and operating a coal-fired generating plant. This raises the possibility that continued operation of one or more of Pacific Power's coal-fired generating plants would no longer be consistent with integrated resource planning principles or the long-run public interest. In that case, questions could arise regarding Pacific Power's ability to recover the costs of carbon emission controls in customer rates if the early retirement of a coal-fired plant is in the public interest. In other words, continued operation of a coal-fired generating plant could become uneconomic, leading to early retirement of the facility. Pacific Power ignores this possibility by assuming both that coal-fired generating plants will remain economic and that all capital expenditures associated with these plants will be recoverable in rates.

We acknowledge that the effect of future environmental regulations is uncertain. But based on the record in this docket, we believe Pacific Power's decision to *increase* the depreciable life estimates for its coal-fired generating plants in the face of this uncertainty is unreasonable. It is inappropriate to ignore the possibility that increased environmental regulations could reduce the economic lives of coal-fired generation plants. Although Pacific Power's estimated depreciable lives may be accurate forecasts of the plants' *operational* lives, we believe the estimates do not adequately consider factors that could adversely affect the plants' *economic* lives.

### CONCLUSION

For the reasons discussed above, and based on the limited record in this docket, we decline to adopt that portion of the Stipulation that increases the depreciable life estimates for Pacific Power's coal-fired generating plants.<sup>12</sup> For these plants, Pacific Power should continue to use the currently-approved depreciable lives. Based on the terms of the Stipulation and the supporting testimony, we find that the remainder of the Stipulation is fair and reasonable. We therefore adopt the Stipulation in part.

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<sup>11</sup> See Order No. 07-002, Docket UM 1056 (January 8, 2007). The Commission originally adopted least-cost planning in Order No. 89-507, Docket UM 180.

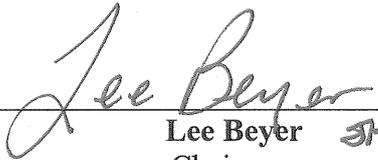
<sup>12</sup> We recognize Pacific Power's interest in using uniform depreciable lives for the same assets throughout its service territory. See Pacific Power's Response to Bench Request at 3-4. We find, however, that this interest does not outweigh our interest in ensuring that a depreciable life estimate accurately reflects a generating plant's anticipated economic life.

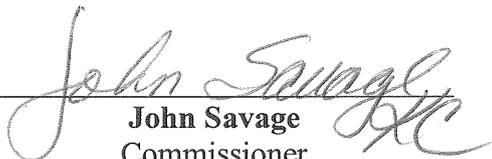
**ORDER**

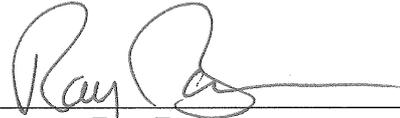
IT IS ORDERED that:

1. The Stipulation between PacifiCorp, dba Pacific Power and the Public Utility Commission of Oregon Staff regarding depreciation rates is approved, with the exception of that portion of the Stipulation that increases the estimated depreciable lives for Pacific Power's coal-fired generating plants.
2. Pacific Power must recalculate the depreciation rates for its coal-fired generating plants using the depreciable lives approved in Order No. 03-457 and plant balances, book reserves, and net salvage amounts as of December 31, 2006. Pacific Power must file the revised runs no later than 90 days after the effective date of this order.
3. The approved portions of the Stipulation are effective January 1, 2008.
4. Pacific Power must file its next depreciation study and application with the Commission no later than five years after the effective date of this order.

Made, entered, and effective         JUN 17 2008        .

  
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**Lee Beyer** *JB*  
 Chairman

  
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**John Savage**  
 Commissioner

  
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**Ray Baum**  
 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 by filing a petition for review with the Court of Appeals in compliance with ORS 183.480-183.484.

BEFORE THE PUBLIC UTILITY COMMISSION

OF OREGON

UM 1329

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

STIPULATION

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

**I. INTRODUCTION**

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

**II. PROCEDURAL BACKGROUND**

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

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

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

5. No petitions to intervene were filed.

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

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

#### TERMS AND CONDITIONS

##### Substantive Terms of the Stipulation

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

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

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

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

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

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

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

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

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

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

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

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

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

**General Terms and Conditions**

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

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

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

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

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

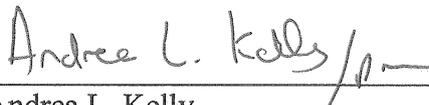
16. By entering into this Stipulation, no Party shall be deemed to have approved, admitted or consented to the facts, principles, methods or theories employed by any other Party in arriving at the terms of this Stipulation. Except as provided in this Stipulation, no Party shall be deemed to have agreed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

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

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

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

RESPECTFULLY SUBMITTED: February 13, 2008.

  
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Andrea L. Kelly  
Pacific Power

*Vice President, Regulation*

  
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David B. Hatton

*Attorney for Oregon Public Utility  
Commission Staff*

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

[1] OREGON SUMMARY Function	[2] 12/31/2006 System Wide Balance \$	12/31/2006 Balances Assigned to Oregon \$	[3] Accrual Rate		[4] Proposed %	[5] System Wide Annual Accruals \$		[6] EXISTING Oregon Annual Accruals \$		[7] STIPULATED Oregon Annual Accruals \$	[8] INCREASE OR DECREASE Oregon Annual Accruals \$
			Existing %	Proposed %		Annual Accruals	Annual Accruals	Annual Accruals			
<b>Production Plant</b>											
Steam Production	4,687,335,913	1,343,012,199	3.14%	2.13%	146,994,980	42,116,899	28,613,572	(13,503,327)			
Hydraulic Production	507,940,786	145,262,729	2.42%	2.82%	12,314,551	3,521,759	4,103,076	581,316			
Other Production	787,355,884	219,653,456	3.42%	3.19%	26,931,998	7,513,353	7,003,794	(509,589)			
<b>Total Production</b>	<b>5,982,632,583</b>	<b>1,707,928,384</b>	<b>3.11%</b>	<b>2.33%</b>	<b>186,241,529</b>	<b>53,152,041</b>	<b>39,720,441</b>	<b>(13,431,600)</b>			
<b>Transmission Plant (System)</b>											
	2,652,005,379	758,430,014	2.12%	2.03%	56,313,992	16,104,877	15,374,366	(730,511)			
<b>Distribution Plant</b>											
Oregon	1,484,738,167	1,484,738,167	2.89%	2.88%	42,855,111	42,855,111	42,817,486	(37,625)			
Other States	3,118,188,590	0			83,418,550	0	0	0			
<b>Total Distribution</b>	<b>4,602,926,757</b>	<b>1,484,738,167</b>	<b>2.89%</b>	<b>2.88%</b>	<b>126,273,661</b>	<b>42,855,111</b>	<b>42,817,486</b>	<b>(37,625)</b>			
<b>General Plant</b>											
Oregon	194,962,540	96,314,912	5.05%	4.37%	9,854,478	4,868,285	4,209,515	(658,769)			
Other States	420,854,971	118,432,738	4.41%	4.37%	19,010,713	5,221,257	5,170,931	(50,325)			
<b>Total General</b>	<b>615,817,511</b>	<b>214,747,650</b>	<b>4.70%</b>	<b>4.37%</b>	<b>28,865,190</b>	<b>10,089,541</b>	<b>9,380,447</b>	<b>(709,094)</b>			
<b>Mining Operations</b>											
	196,152,876	53,521,936	5.87%	3.56%	11,510,180	3,140,648	1,903,958	(1,236,690)			
<b>TOTAL</b>	<b>14,049,535,106</b>	<b>4,219,366,152</b>	<b>2.97%</b>	<b>2.59%</b>	<b>409,204,552</b>	<b>125,342,219</b>	<b>109,196,698</b>	<b>(16,145,521)</b>			

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

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SCHEDULE 1

PACIFICORP  
REMAINING LIFE DEPRECIATION RATES

[1] Account Number	[2] Description	[3] 12/31/2006 Balance \$	[4] IOWA CURVE	[5] Average Life Yrs	[6] Percent %	[7] NET SALVAGE Amount \$	[8] 12/31/2006 Book Reserve \$	[9] Net Plant \$	[10] Rem. Life Yrs	[11] Annual Amount \$	[12] Deprec. Rate %	[13] Existing Rate %	[14] Annual Amount \$	[15] Increase or (Decrease) \$
<b>STEAM PRODUCTION PLANT</b>														
<b>BLUNDELL</b>														
310.20	Land Rights	32,411,029	LIFESPAN	38.12	-			19,818,962	27.00	755,744	2.27	3.81	1,234,863	(489,139)
311.00	Structures & Improvements	6,063,493	LIFESPAN	46.46	(2.25)	(150,379)	3,862,160	2,971,712	25.29	112,951	1.69	3.45	230,591	(117,929)
312.00	Boiler Plant Equipment	20,621,080	LIFESPAN	42.55	(4.80)	(1,010,432)	11,103,103	10,528,389	25.08	647,501	3.14	3.53	727,923	(60,422)
314.00	Turbogenerator Units	15,568,602	LIFESPAN	42.07	(3.70)	(976,038)	8,413,676	7,750,964	24.29	300,064	2.12	3.85	599,391	(269,337)
315.00	Accessory Electric Equipment	4,810,398	LIFESPAN	47.41	(1.44)	(69,270)	2,827,743	2,051,925	26.47	77,447	1.61	3.38	162,591	(85,144)
316.00	Misc. Power Plant Equipment	1,058,857	LIFESPAN	42.94	(2.31)	(24,460)	621,592	461,725	22.22	20,754	1.96	3.68	39,966	(19,212)
	Total Blundell	81,154,039		41.30	(2.26)	(1,930,578)	39,420,941	43,563,676	25.83	1,924,452	2.37	3.69	2,954,336	(1,069,884)
<b>CARBON</b>														
311.00	Structures & Improvements	12,195,375	LIFESPAN	40.18	(8.12)	(990,284)	9,031,794	4,153,845	13.38	310,982	2.55	4.39	535,977	(224,305)
312.00	Boiler Plant Equipment	53,344,029	LIFESPAN	32.07	(7.78)	(4,150,165)	34,188,763	23,304,441	13.44	1,733,881	3.25	5.28	2,805,896	(1,072,415)
314.00	Turbogenerator Units	20,104,081	LIFESPAN	35.21	(8.28)	(1,864,815)	13,823,131	7,945,555	13.27	603,122	3.00	4.66	936,849	(333,727)
315.00	Accessory Electric Equipment	4,483,687	LIFESPAN	42.56	(7.85)	(343,001)	3,394,164	1,432,514	13.86	103,573	2.31	3.38	161,648	(47,975)
316.00	Misc. Power Plant Equipment	324,177	LIFESPAN	40.25	(7.21)	(23,373)	241,631	105,919	12.67	8,364	2.59	5.15	16,695	(6,331)
	Total Carbon	90,451,299		34.41	(7.93)	(7,171,419)	60,860,463	36,942,255	13.41	2,759,721	3.05	4.92	4,446,365	(1,686,644)
<b>CHOLLA</b>														
311.00	Structures & Improvements	46,631,254	LIFESPAN	57.24	(6.03)	(2,805,635)	29,501,118	22,835,971	34.70	730,541	1.57	2.37	1,102,791	(372,250)
312.00	Boiler Plant Equipment	224,663,224	LIFESPAN	55.30	(5.07)	(11,390,425)	126,940,827	109,112,822	32.95	3,399,948	1.70	2.44	5,481,783	(2,111,834)
314.00	Turbogenerator Units	52,435,858	LIFESPAN	53.18	(6.97)	(3,854,779)	29,411,528	26,678,109	31.28	896,653	1.71	2.46	1,289,922	(393,269)
315.00	Accessory Electric Equipment	48,931,139	LIFESPAN	59.39	(4.37)	(2,050,891)	27,878,731	21,103,299	35.05	605,412	1.29	2.19	1,027,782	(423,380)
316.00	Misc. Power Plant Equipment	3,144,722	LIFESPAN	51.05	(4.44)	(139,626)	1,818,852	1,467,496	27.81	52,631	1.68	2.44	78,731	(23,600)
	Total Cholla	373,106,197		55.72	(5.36)	(20,041,556)	212,543,056	181,199,697	33.19	5,695,365	1.51	2.40	8,979,019	(3,323,633)
<b>COLSTRIP</b>														
311.00	Structures & Improvements	57,092,269	LIFESPAN	59.49	(4.43)	(2,529,187)	29,491,065	30,130,361	38.45	787,873	1.38	2.24	1,278,867	(490,993)
312.00	Boiler Plant Equipment	109,620,198	LIFESPAN	56.65	(4.11)	(4,513,610)	55,485,538	58,850,272	36.28	1,647,303	1.50	2.30	2,525,865	(876,562)
314.00	Turbogenerator Units	31,536,371	LIFESPAN	50.57	(6.19)	(1,952,101)	13,803,841	19,694,631	34.23	586,577	1.66	2.55	804,177	(217,601)
315.00	Accessory Electric Equipment	8,806,060	LIFESPAN	60.49	(3.22)	(266,775)	4,663,685	4,529,140	38.83	116,669	1.31	2.18	194,152	(77,483)
316.00	Misc. Power Plant Equipment	2,181,451	LIFESPAN	49.09	(3.78)	(82,023)	1,050,475	1,212,999	30.06	40,357	1.65	2.62	57,154	(16,797)
	Total Colstrip	209,636,329		56.59	(4.47)	(9,363,636)	104,492,822	114,407,403	36.00	3,178,779	1.52	2.32	4,860,215	(1,681,436)
<b>CRAIG</b>														
311.00	Structures & Improvements	35,748,677	LIFESPAN	53.20	(5.06)	(1,808,883)	17,846,042	19,711,518	27.24	725,698	2.03	2.57	918,741	(193,043)
312.00	Boiler Plant Equipment	90,528,120	LIFESPAN	44.30	(4.74)	(4,291,033)	36,661,038	57,959,115	26.14	2,217,939	2.45	2.66	2,408,048	(190,109)
314.00	Turbogenerator Units	19,618,853	LIFESPAN	48.02	(6.17)	(1,210,483)	9,190,529	11,638,807	25.10	470,852	2.40	2.77	543,442	(72,590)
315.00	Accessory Electric Equipment	16,309,943	LIFESPAN	54.21	(4.25)	(998,998)	8,296,684	8,796,047	27.43	321,439	1.96	2.50	409,969	(88,560)
316.00	Misc. Power Plant Equipment	1,861,857	LIFESPAN	48.11	(4.94)	(72,125)	815,358	916,614	22.86	40,217	2.42	2.79	48,368	(6,149)
	Total Craig	163,957,450		47.72	(4.93)	(8,079,521)	73,071,871	99,025,100	26.35	3,776,145	2.30	2.64	4,328,596	(650,450)
<b>DAVE JOHNSTON</b>														
310.20	Land Rights	99,970	LIFESPAN	54.39	-		62,895	37,075	21.00	1,769	1.77	2.42	2,419	(650)
311.00	Structures & Improvements	50,207,724	LIFESPAN	39.65	(6.03)	(4,031,680)	25,690,938	28,406,460	20.57	1,390,754	2.77	3.53	1,772,333	(381,579)
312.00	Boiler Plant Equipment	280,524,586	LIFESPAN	39.37	(7.85)	(22,021,181)	145,536,319	157,009,458	19.94	8,078,108	2.88	3.60	10,098,885	(2,019,777)
314.00	Turbogenerator Units	67,360,848	LIFESPAN	41.17	(8.79)	(5,921,018)	37,326,997	35,954,870	19.34	1,933,256	2.87	3.29	2,216,172	(282,916)
315.00	Accessory Electric Equipment	16,807,137	LIFESPAN	48.20	(7.42)	(1,247,090)	10,281,586	7,772,641	20.68	376,480	2.24	2.93	492,449	(115,969)
316.00	Misc. Power Plant Equipment	4,984,980	LIFESPAN	22.66	(6.94)	(345,935)	957,556	4,373,039	18.04	243,251	4.88	4.61	229,793	13,459
	Total Dave Johnston	419,984,935		39.85	(7.99)	(33,569,505)	219,996,291	233,555,549	19.93	12,024,619	2.86	3.53	14,812,051	(2,787,432)

SCHEDULE 1

PACIFICORP  
REMAINING LIFE DEPRECIATION RATES

[1] Account Number	[2] Description	[3] 12/31/2006 Balance \$	[4] IOWA CURVE	[5] Average Life Yrs	[6] Percent %	[7] NET SALVAGE Amount \$	[8] 12/31/2006 Book Reserve \$	[9] Net Plant \$	[10] Rem. Life Yrs	[11] Annual Amount \$	[12] Deprec. Rate %	[13] Existing Rate %	[14] Annual Amount \$	[15] Increase or (Decrease) \$
<b>GADSDBY</b>														
311.00	Structures & Improvements	13,877,780	LIFESPAN	40.24	(13.80)	(1,887,375)	13,887,631	1,877,504	10.89	177,635	1.28	6.59	914,544	(736,909)
312.00	Boiler Plant Equipment	35,882,433	LIFESPAN	39.25	(13.30)	(4,785,684)	35,704,631	5,063,486	10.72	489,361	1.36	6.15	2,425,216	(1,935,855)
314.00	Turbogenerator Units	14,173,972	LIFESPAN	42.80	(13.54)	(1,819,156)	14,568,836	1,524,292	10.56	151,662	1.07	6.30	871,889	(720,038)
315.00	Accessory Electric Equipment	5,579,284	LIFESPAN	43.28	(13.32)	(743,161)	5,730,917	591,528	10.92	54,119	1.07	6.30	351,485	(297,376)
316.00	Misc. Power Plant Equipment	761,059	LIFESPAN	28.42	(12.41)	(84,447)	818,456	239,050	10.19	23,441	3.08	7.88	59,971	(36,531)
	Total Gadsby	70,374,602		40.34	(13.40)	(9,429,803)	70,508,471	9,235,840	10.73	696,218	1.27	6.57	4,622,928	(3,726,709)
<b>HAYDEN</b>														
311.00	Structures & Improvements	5,891,642	LIFESPAN	50.19	(5.51)	(330,139)	3,810,214	2,711,567	23.44	116,238	1.94	2.40	143,799	(27,562)
312.00	Boiler Plant Equipment	51,076,289	LIFESPAN	37.07	(5.21)	(2,681,075)	22,371,460	31,365,914	22.63	1,389,275	2.72	3.38	1,716,164	(328,888)
314.00	Turbogenerator Units	6,477,478	LIFESPAN	46.99	(6.28)	(406,785)	3,803,200	3,081,061	21.86	141,209	2.16	2.80	161,369	(40,160)
315.00	Accessory Electric Equipment	2,480,828	LIFESPAN	54.87	(4.82)	(119,576)	1,590,162	1,010,240	23.58	42,918	1.73	2.30	58,547	(15,628)
316.00	Misc. Power Plant Equipment	1,107,141	LIFESPAN	42.92	(4.75)	(62,569)	611,315	548,415	20.18	27,298	2.46	3.02	33,436	(6,200)
	Total Hayden	67,133,384		40.39	(5.32)	(3,570,165)	31,886,351	38,717,198	22.62	1,718,876	2.56	3.18	2,133,318	(416,439)
<b>HUNTER</b>														
310.20	Land Rights	246,338	LIFESPAN	60.99			131,823	114,515	36.00	3,178	1.29	2.39	5,887	(2,710)
311.00	Structures & Improvements	201,765,763	LIFESPAN	59.03	(5.97)	(12,045,416)	105,357,357	34,74	32.94	3,048,663	1.51	2.82	5,286,263	(2,239,600)
312.00	Boiler Plant Equipment	514,488,895	LIFESPAN	53.58	(5.86)	(30,149,049)	249,908,866	294,731,278	32.94	9,415,147	1.83	2.76	14,189,894	(4,764,747)
314.00	Turbogenerator Units	147,308,254	LIFESPAN	45.86	(7.47)	(11,003,927)	56,864,651	101,447,530	31.28	3,329,167	2.26	3.21	4,728,695	(1,399,428)
315.00	Accessory Electric Equipment	88,414,791	LIFESPAN	58.81	(4.83)	(4,851,849)	62,140,730	51,125,910	35.05	1,466,380	1.49	2.58	2,539,102	(1,072,721)
316.00	Misc. Power Plant Equipment	3,953,490	LIFESPAN	50.09	(4.79)	(188,414)	1,995,068	2,162,836	27.81	78,310	1.94	2.86	112,498	(36,188)
	Total Hunter	995,157,531		54.07	(6.03)	(38,238,659)	469,492,780	554,593,428	33.26	17,336,844	1.79	2.78	26,872,238	(9,535,394)
<b>HUNTINGTON</b>														
311.00	Structures & Improvements	100,385,029	LIFESPAN	56.44	(6.87)	(6,896,451)	55,694,054	51,597,426	28.12	1,776,815	1.77	3.14	3,182,080	(1,375,275)
312.00	Boiler Plant Equipment	383,517,879	LIFESPAN	40.87	(6.67)	(25,580,829)	133,011,843	276,086,665	27.86	10,086,515	2.63	3.44	13,193,008	(3,108,493)
314.00	Turbogenerator Units	95,025,076	LIFESPAN	42.82	(7.67)	(7,288,423)	38,297,805	64,015,694	26.69	2,404,134	2.53	3.83	3,639,460	(1,235,326)
315.00	Accessory Electric Equipment	30,825,358	LIFESPAN	54.86	(6.03)	(1,868,829)	16,333,665	16,351,502	29.34	557,957	1.81	3.09	952,554	(394,577)
316.00	Misc. Power Plant Equipment	2,276,528	LIFESPAN	44.86	(5.99)	(136,364)	1,074,875	1,339,017	24.16	58,051	2.55	3.84	87,419	(29,367)
	Total Huntington	612,030,870		44.28	(6.82)	(41,760,697)	244,402,062	409,389,305	27.95	14,883,473	2.43	3.44	21,024,512	(6,141,039)
<b>JAMES RIVER</b>														
311.00	Structures & Improvements	5,733,734	LIFESPAN	20.41	(1.17)	(67,085)	2,857,119	2,943,700	9.91	297,007	6.18	5.78	331,410	(34,402)
312.00	Boiler Plant Equipment	5,788,082	LIFESPAN	20.28	(1.15)	(66,678)	2,888,293	2,975,477	9.78	304,400	5.25	5.82	337,449	(33,049)
314.00	Turbogenerator Units	18,601,292	LIFESPAN	20.14	(1.61)	(289,480)	9,332,232	9,668,500	9.64	995,187	5.35	5.98	1,108,635	(113,468)
315.00	Accessory Electric Equipment	4,302,276	LIFESPAN	20.26	(0.86)	(30,011)	2,118,415	2,223,672	9.93	223,718	5.20	5.72	246,080	(22,372)
	Total James River	34,435,354		20.22	(1.37)	(473,264)	17,195,059	17,712,549	9.74	1,820,293	5.29	5.68	2,023,584	(293,291)
<b>JIM BRIDGER</b>														
310.20	Land Rights	281,111	LIFESPAN	61.44			172,588	109,525	31.00	3,514	1.25	2.54	7,140	(3,626)
311.00	Structures & Improvements	133,223,694	LIFESPAN	56.81	(7.38)	(9,831,909)	80,372,213	62,863,390	30.06	2,104,934	1.58	3.03	4,036,878	(1,931,744)
312.00	Boiler Plant Equipment	563,005,760	LIFESPAN	48.62	(7.04)	(39,677,846)	285,456,084	317,825,522	28.72	11,384,836	2.02	3.27	18,428,908	(7,046,072)
314.00	Turbogenerator Units	141,995,226	LIFESPAN	43.87	(8.35)	(11,856,801)	64,159,253	89,692,574	27.46	3,336,888	2.35	3.57	5,069,230	(1,732,342)
315.00	Accessory Electric Equipment	53,139,468	LIFESPAN	59.17	(6.57)	(3,491,263)	33,150,481	23,480,250	30.29	791,778	1.49	2.85	1,514,475	(722,697)
316.00	Misc. Power Plant Equipment	3,880,932	LIFESPAN	50.58	(5.95)	(230,915)	2,269,577	1,842,270	24.79	75,678	1.95	3.28	128,518	(50,840)
	Total Jim Bridger	896,128,191		48.74	(7.26)	(65,088,534)	465,592,194	495,632,531	28.90	17,697,629	1.97	3.26	29,183,848	(11,486,321)
<b>NAUGHTON</b>														
310.20	Land Rights	15,016	LIFESPAN	66.50			10,223	4,793	23.00	209	1.39	1.52	228	(20)
311.00	Structures & Improvements	68,369,753	LIFESPAN	42.75	(6.56)	(5,169,363)	31,142,504	34,416,612	22.47	1,588,251	2.63	2.87	1,733,188	(144,935)
312.00	Boiler Plant Equipment	235,299,215	LIFESPAN	39.65	(6.01)	(18,687,267)	112,663,532	139,332,950	21.73	6,579,038	2.82	2.80	6,765,677	(186,639)
314.00	Turbogenerator Units	59,084,843	LIFESPAN	37.76	(9.13)	(5,394,446)	27,478,641	37,000,448	21.01	1,825,722	3.09	2.63	1,553,931	(271,790)
315.00	Accessory Electric Equipment	20,068,312	LIFESPAN	45.48	(7.63)	(1,531,212)	10,949,409	10,650,115	22.01	475,619	2.37	2.40	481,638	(6,020)
316.00	Misc. Power Plant Equipment	1,774,799	LIFESPAN	45.18	(7.38)	(130,980)	1,024,207	884,572	19.48	48,807	2.72	2.72	49,279	532
	Total Naughton	374,631,938		40.32	(6.25)	(30,813,269)	183,258,716	222,286,491	21.77	10,517,645	2.91	2.82	10,692,937	(65,292)

SCHEDULE 1

PACIFICORP  
REMAINING LIFE DEPRECIATION RATES

[1] Account Number	[2] Description	[3] 12/31/2008 Balance	[4] IOWA CURVE	[5] Average Life Yrs	[6] Percent	[7] NET SALVAGE Amount	[8] 12/31/2008 Book Reserve	[9] Net Plant	[10] Rem. Life Yrs	[11] Annual Amount	[12] Deprec. Rate %	[13] Existing Rate %	[14] Annual Amount	[15] Increase or (Decrease)
<b>WYODAK</b>														
310.20	Land Rights	164,797	LIFESPAN	57.89	-	-	87,525	77,272	33.00	2,340	1.42	2.85	4,697	(2,357)
311.00	Structures & Improvements	48,345,431	LIFESPAN	59.00	(4.55)	(2,245,217)	27,897,742	23,692,906	31.84	745,116	1.51	2.85	1,455,680	(710,574)
312.00	Boiler Plant Equipment	209,106,760	LIFESPAN	51.51	(4.21)	(6,903,479)	104,110,677	113,801,362	30.43	3,743,047	1.79	3.15	6,666,928	(2,843,879)
314.00	Turbogenerator Units	48,780,563	LIFESPAN	51.79	(5.76)	(2,809,760)	25,717,602	25,872,721	29.02	867,806	1.82	3.09	1,507,319	(619,513)
315.00	Accessory Electric Equipment	19,417,597	LIFESPAN	69.96	(3.62)	(1,029,917)	11,296,854	8,623,680	32.20	277,672	1.43	3.84	551,460	(273,788)
316.00	Misc. Power Plant Equipment	838,940	LIFESPAN	38.84	(3.90)	(32,719)	298,514	573,145	26.03	22,064	2.63	3.20	26,846	(4,782)
	Total Wyodak	327,656,088		53.00	(4.45)	(14,594,032)	169,409,094	172,841,086	30.54	5,078,045	1.73	3.09	10,132,938	(4,454,893)
310.30	Water Rights	4,887,335,913		48.28	(6.49)	(304,122,144)	2,351,988,951	2,629,471,106	28.13	99,866,123	2.13	3.14	146,994,980	(47,128,856)
	Total Steam Production	39,689,560				15,156,069				99,866,123			146,994,980	(47,128,856)
		4,727,035,473				630,412,244	2,377,143,020	2,629,471,106						
<b>HYDRAULIC PRODUCTION PLANT</b>														
<b>AMERICAN FORK</b>														
331.0	Structures & Improvements	90,866	LIFESPAN	37.54	-	-	80,774	10,084	0.87	10,084	11.10	28.38	25,786	(15,702)
332.0	Reservoirs, Dams & Waterways	692,878	LIFESPAN	40.41	-	-	590,978	71,900	0.87	71,900	10.85	28.24	187,197	(115,297)
333.0	Waterwheels, Turbines & Generators	120,897	LIFESPAN	32.17	-	-	106,768	14,129	0.67	14,129	11.69	28.68	34,673	(20,544)
334.0	Accessory Electric Equipment	123,275	LIFESPAN	24.97	-	-	107,421	15,854	0.67	15,854	12.88	29.18	35,972	(20,118)
335.0	Misc. Power Plant Equipment	2,181	LIFESPAN	21.78	-	-	1,894	297	0.67	297	13.62	29.84	646	(349)
336.0	Roads, Railroads & Bridges	8,708	LIFESPAN	15.17	-	-	7,391	1,407	0.67	1,407	16.16	30.79	2,681	(1,274)
	TOTAL AMERICAN FORK	1,008,797		37.02	-	-	895,126	113,671	0.87	113,671	11.27	28.45	286,955	(173,284)
<b>ASHLON/ST. ANTHONY</b>														
330.2	Land Rights	28,700	LIFESPAN	40.50	-	-	10,841	17,859	21.00	650	2.89	3.05	875	(26)
331.0	Structures & Improvements	1,201,812	LIFESPAN	43.26	(0.80)	(6,614)	492,932	718,484	20.56	34,848	2.91	2.89	34,612	334
332.0	Reservoirs, Dams & Waterways	5,060,587	LIFESPAN	40.01	(1.16)	(56,703)	1,920,717	3,198,573	20.63	195,045	3.05	3.22	492,851	(7,906)
333.0	Waterwheels, Turbines & Generators	2,447,513	LIFESPAN	39.19	(2.14)	(82,377)	818,938	1,580,952	20.44	77,346	3.16	3.14	76,852	484
334.0	Accessory Electric Equipment	1,289,383	LIFESPAN	39.12	(2.64)	(34,040)	492,184	851,239	19.90	41,771	3.24	3.19	41,131	638
335.0	Misc. Power Plant Equipment	8,847	LIFESPAN	47.70	-	-	3,986	4,861	19.51	249	2.82	2.96	262	(13)
336.0	Roads, Railroads & Bridges	744	LIFESPAN	109.90	(1.07)	(8)	480	272	20.40	13	1.79	2.14	16	(3)
	TOTAL ASHTON/ST. ANTHONY	10,037,686		40.10	(1.54)	(154,742)	3,840,078	6,352,250	20.48	310,221	3.09	3.16	316,699	(6,479)
<b>BEAR RIVER</b>														
330.2	Land Rights	5,879	LIFESPAN	114.85	-	-	3,684	2,215	27.00	82	1.40	1.58	93	(11)
331.0	Structures & Improvements	3,264,144	LIFESPAN	75.50	(1.07)	(55,247)	1,735,047	1,586,344	26.24	60,636	1.85	1.82	59,953	683
332.0	Reservoirs, Dams & Waterways	17,355,186	LIFESPAN	69.33	(1.95)	(289,092)	6,677,236	8,960,002	26.36	339,530	1.99	2.05	356,843	(16,313)
333.0	Waterwheels, Turbines & Generators	7,887,538	LIFESPAN	55.01	(2.84)	(223,439)	3,315,715	4,775,281	26.10	182,960	2.33	2.11	168,005	16,955
334.0	Accessory Electric Equipment	3,125,742	LIFESPAN	49.96	(3.48)	(108,776)	1,227,409	2,007,109	24.88	80,672	2.60	2.21	69,079	11,593
335.0	Misc. Power Plant Equipment	110,716	LIFESPAN	48.52	-	-	41,907	68,808	24.85	2,769	2.50	2.46	2,724	45
336.0	Roads, Railroads & Bridges	541,429	LIFESPAN	54.24	(1.42)	(7,688)	223,751	325,365	26.32	12,362	2.28	2.19	11,857	505
	TOTAL BEAR RIVER	32,303,634		64.28	(1.99)	(644,201)	15,222,729	17,725,106	26.14	679,211	2.10	2.06	665,654	13,657
<b>BEND</b>														
331.0	Structures & Improvements	56,557	LIFESPAN	49.36	(0.95)	(28)	66,893	(10,108)	3.99	-	0.00	1.19	673	(673)
332.0	Reservoirs, Dams & Waterways	77,921	LIFESPAN	66.70	(0.97)	(65)	95,788	(17,812)	3.99	-	0.00	0.04	31	(31)
333.0	Waterwheels, Turbines & Generators	76,568	LIFESPAN	66.78	(0.12)	(82)	92,788	(16,136)	3.99	-	0.00	0.56	429	(429)
334.0	Accessory Electric Equipment	628,086	LIFESPAN	23.70	(0.15)	(942)	662,890	(33,622)	3.98	1,110	7.21	34.79	24,307	(24,307)
335.0	Misc. Power Plant Equipment	15,384	LIFESPAN	9.46	(0.08)	(0)	10,967	4,417	3.98	-	0.00	0.46	5,352	(4,242)
336.0	Roads, Railroads & Bridges	174	LIFESPAN	74.49	(0.13)	(1,117)	929,299	(73,501)	3.99	-	0.00	0.46	1	(1)
	TOTAL BEND	854,660		34.93			929,299	(73,501)	3.96	1,110	0.13	3.60	30,793	(29,693)

SCHEDULE 1

PACIFICORP  
REMAINING LIFE DEPRECIATION RATES

[1] Account Number	[2] Description	[3] 12/31/2006 Balance \$	[4] IOWA CURVE	[5] Average Life Yrs	[6] Percent %	[7] NET SALVAGE Amount \$	[8] 12/31/2006 Book Reserve \$	[9] Net Plant \$	[10] Rem. Life Yrs	[11] Annual Amount \$	[12] Deprec. Rate %	[13] Existing Rate %	[14] Annual Amount \$	[15] Increase or (Decrease) \$
<b>BIG FORK</b>														
331.0	Structures & Improvements	327,920	LIFESPAN	74.76	(1.93)	(6,329)	280,884	43,565	45.37	980	0.29	1.29	4,230	(3,270)
332.0	Reservoirs, Dams & Waterways	4,428,812	LIFESPAN	59.17	(2.80)	(124,001)	2,327,808	2,225,105	45.29	49,130	1.11	2.22	86,315	(49,185)
333.0	Waterwheels, Turbines & Generators	1,277,892	LIFESPAN	66.54	(5.11)	(65,290)	648,304	694,678	37.47	15,621	1.22	2.39	30,537	(14,916)
334.0	Accessory Electric Equipment	196,949	LIFESPAN	66.50	(6.08)	(11,974)	175,184	33,729	46.55	901	0.46	1.34	2,639	(1,738)
336.0	Roads, Railroads & Bridges	3,731	LIFESPAN	124.20	(2.57)	(98)	5,377	(1,550)	44.88	66,613	0.00	2.18	135,721	(69,109)
	TOTAL BIG FORK	6,234,904		59.85	(3.33)	(207,690)	3,447,067	2,993,527			1.07			
<b>CLINE FALLS</b>														
331.0	Structures & Improvements	116,852	LIFESPAN	29.56	(0.18)	(210)	139,217	(23,155)	6.96	-	0.00	17.87	20,881	(20,881)
332.0	Reservoirs, Dams & Waterways	83,978	LIFESPAN	44.61	(0.26)	(18)	111,116	(28,922)	6.96	-	0.00	16.26	13,654	(13,654)
333.0	Waterwheels, Turbines & Generators	47,119	LIFESPAN	68.57	(0.46)	(226)	66,414	(19,069)	6.94	-	0.00	15.33	7,223	(7,223)
334.0	Accessory Electric Equipment	53,902	LIFESPAN	29.18	(0.56)	(302)	64,004	(9,800)	6.86	-	0.00	15.45	8,328	(8,328)
336.0	Roads, Railroads & Bridges	745	LIFESPAN	70.48	(0.24)	(2)	1,057	(310)	6.86	-	0.00	15.25	114	(114)
	TOTAL CLINE FALLS	302,594		39.53	(0.32)	(958)	381,608	(73,256)	6.94	-	0.00	16.59	50,201	(50,201)
<b>CONDIT</b>														
330.2	Land Rights	172	LIFESPAN	77.50	-	-	139	33	2.00	17	9.59	6.99	12	4
330.4	Flood Rights	2,964	LIFESPAN	97.50	-	-	2,412	552	2.00	276	9.31	6.71	199	77
331.0	Structures & Improvements	1,042,380	LIFESPAN	35.92	-	-	787,419	224,961	2.00	112,481	11.11	28.65	290,047	(177,566)
332.0	Reservoirs, Dams & Waterways	4,301,290	LIFESPAN	40.79	-	-	3,374,593	926,707	2.00	463,354	10.77	28.53	1,227,158	(763,805)
333.0	Waterwheels, Turbines & Generators	1,195,792	LIFESPAN	27.30	-	-	908,820	286,972	2.00	143,486	12.00	30.51	384,838	(221,350)
334.0	Accessory Electric Equipment	187,270	LIFESPAN	29.32	-	-	150,932	48,338	2.00	23,169	11.74	28.23	55,689	(32,520)
335.0	Misc. Power Plant Equipment	3,588	LIFESPAN	16.00	-	-	2,586	1,032	2.00	1,418	14.38	39.53	1,418	(902)
336.0	Roads, Railroads & Bridges	59,738	LIFESPAN	56.09	-	-	47,684	12,054	2.00	6,027	10.09	27.88	16,535	(10,508)
	TOTAL CONDIT	6,773,194		37.49	-	-	5,274,585	1,498,649	2.00	749,323	11.06	28.88	1,953,895	(1,206,571)
<b>CUTLER</b>														
330.3	Water Rights	4,818	LIFESPAN	97.24	-	-	2,849	1,969	18.00	109	2.27	2.43	117	(6)
330.4	Flood Rights	90,968	LIFESPAN	73.81	-	-	49,630	41,338	18.00	2,285	3.51	2.43	2,211	75
331.0	Structures & Improvements	3,774,662	LIFESPAN	37.07	(0.57)	(25,290)	1,416,788	2,363,166	17.67	134,871	3.00	3.05	115,127	18,744
332.0	Reservoirs, Dams & Waterways	6,535,549	LIFESPAN	52.50	(0.97)	(63,395)	3,137,053	3,461,891	17.88	195,808	3.00	3.18	207,830	(12,022)
333.0	Waterwheels, Turbines & Generators	1,109,689	LIFESPAN	77.93	(1.79)	(19,863)	628,667	500,885	17.45	28,704	2.59	2.86	29,518	(814)
334.0	Accessory Electric Equipment	490,354	LIFESPAN	56.56	(2.22)	(10,866)	248,349	252,891	16.79	15,062	3.07	3.02	14,809	263
335.0	Misc. Power Plant Equipment	12,880	LIFESPAN	40.22	(0.90)	-	5,239	7,641	18.89	452	3.51	3.59	462	(10)
336.0	Roads, Railroads & Bridges	666,413	LIFESPAN	40.47	(0.99)	(124,532)	229,754	341,757	17.62	19,352	3.42	3.38	19,145	207
	TOTAL CUTLER	12,586,333		49.89	(0.99)	(124,532)	5,118,527	6,991,336	17.62	396,644	3.15	3.09	389,219	7,429
<b>EAGLE POINT</b>														
330.2	Land Rights	12,122	LIFESPAN	66.50	-	-	11,954	168	19.00	9	0.07	6.82	827	(818)
331.0	Structures & Improvements	128,106	LIFESPAN	44.73	(0.72)	(922)	101,732	27,296	18.22	1,498	1.17	7.72	8,990	(6,392)
332.0	Reservoirs, Dams & Waterways	1,213,948	LIFESPAN	38.85	(1.04)	(12,625)	855,614	370,960	18.49	20,063	1.65	8.40	101,972	(81,909)
333.0	Waterwheels, Turbines & Generators	251,541	LIFESPAN	51.20	(1.91)	(4,804)	220,378	35,967	17.56	2,046	0.81	7.40	18,614	(16,568)
334.0	Accessory Electric Equipment	71,808	LIFESPAN	47.33	(2.36)	(1,895)	61,231	12,270	16.18	758	1.08	7.42	5,328	(4,570)
336.0	Roads, Railroads & Bridges	112,022	LIFESPAN	29.15	(0.96)	(1,075)	54,253	58,844	18.60	3,164	2.82	7.07	7,820	(4,756)
	TOTAL EAGLE POINT	1,789,546		40.94	(1.18)	(21,122)	1,305,162	505,506	18.26	27,538	1.54	8.08	144,550	(117,013)
<b>FOUNTAIN GREEN</b>														
331.0	Structures & Improvements	23,248	LIFESPAN	50.52	(0.05)	(12)	25,643	(2,383)	4.06	-	0.00	2.35	546	(546)
332.0	Reservoirs, Dams & Waterways	318,633	LIFESPAN	20.28	(0.07)	(23)	302,861	16,195	3.90	4,153	1.30	2.40	7,652	(9,489)
333.0	Waterwheels, Turbines & Generators	24,278	LIFESPAN	78.23	(0.12)	(29)	27,731	(3,423)	4.06	-	0.00	2.33	668	(668)
334.0	Accessory Electric Equipment	77,080	LIFESPAN	22.49	(0.15)	(116)	77,423	353	1.91	185	0.24	2.35	1,825	(1,640)
335.0	Misc. Power Plant Equipment	2,086	LIFESPAN	23.17	-	-	2,085	1	2.87	-	0.58	2.33	49	(41)
336.0	Roads, Railroads & Bridges	1,281	LIFESPAN	78.54	(0.09)	(1)	1,440	(178)	4.04	-	0.00	2.30	29	(29)
	TOTAL FOUNTAIN GREEN	447,397		25.45	(0.09)	(381)	437,163	10,585	3.57	4,346	0.97	2.36	10,667	(6,321)



SCHEDULE 1

PACIFICORP  
REMAINING LIFE DEPRECIATION RATES

[1] Account Number	[2] Description	[3] 12/31/2006 Balance \$	[4] ICWA CURVE	[5] Average Life Yrs	[6] NET SALVAGE Amount %	[7] NET SALVAGE Amount \$	[8] 12/31/2006 Book Reserve \$	[9] Net Plant \$	[10] Rem. Life Yrs	[11] Annual Amount \$	[12] Deprec. Rate %	[13] Existing Rate %	[14] Annual Amount \$	[15] Increase or (Decrease) \$
<b>NORTH UMPQUA</b>														
331.0	Structures & Improvements	14,207,092	LIFESPAN	55.74	(1.29)	(183,271)	5,039,217	9,351,146	31.11	300,593	1.92	1.83	259,980	40,694
332.0	Reservoirs, Dams & Waterways	64,245,025	LIFESPAN	66.10	(2.14)	(1,374,644)	27,251,883	36,367,976	31.08	1,234,491	1.92	1.82	1,040,769	193,721
333.0	Waterwheels, Turbines & Generators	12,822,338	LIFESPAN	81.27	(3.41)	(437,242)	5,028,239	8,231,341	30.81	267,165	2.08	1.43	183,359	83,805
334.0	Accessory Electric Equipment	5,754,112	LIFESPAN	46.99	(4.15)	(236,796)	1,634,672	4,368,238	29.31	148,684	2.58	2.03	116,908	31,808
335.0	Misc. Power Plant Equipment	712,829	LIFESPAN	42.37	(4.15)	(62,722)	169,627	543,202	29.31	18,533	2.60	2.31	18,466	2,087
336.0	Roads, Railroads & Bridges	5,380,836	LIFESPAN	59.66	(1.72)	(92,722)	2,068,282	3,415,276	31.10	109,819	2.04	1.87	80,027	49,789
	TOTAL NORTH UMPQUA	103,132,232		62.51	(2.26)	(2,328,875)	41,191,930	84,267,177	30.94	2,079,282	2.02	1.66	1,707,420	371,862
<b>OLMSTED</b>														
331.0	Structures & Improvements	176,221	LIFESPAN	77.40	(0.31)	(546)	126,318	48,449	9.72	4,984	2.83	2.10	3,701	1,284
334.0	Accessory Electric Equipment	25,177	LIFESPAN	17.31	(1.05)	(233)	7,960	14,450	9.59	1,507	6.78	5.76	1,277	229
335.0	Misc. Power Plant Equipment	3,274	LIFESPAN	38.06	(0.42)	(15)	1,680	1,284	9.35	135	4.13	3.37	110	23
336.0	Roads, Railroads & Bridges	3,547	LIFESPAN	23.35	(0.39)	(794)	139,968	86,045	9.65	191	5.39	4.84	172	19
	TOTAL OLMSTED	205,219		69.34	(0.39)	(794)	139,968	86,045	9.70	6,818	3.32	2.56	5,260	1,557
<b>PARIS</b>														
331.0	Structures & Improvements	37,716	LIFESPAN	36.67	(0.05)	(19)	28,586	9,169	3.98	2,304	6.11	3.06	1,154	1,150
332.0	Reservoirs, Dams & Waterways	96,265	LIFESPAN	62.19	(0.07)	(67)	76,527	19,825	3.97	4,984	5.19	2.36	2,272	2,721
333.0	Waterwheels, Turbines & Generators	69,439	LIFESPAN	38.97	(0.12)	(83)	52,770	16,752	3.97	7,220	6.98	3.03	2,104	2,110
334.0	Accessory Electric Equipment	104,523	LIFESPAN	28.85	(0.15)	(157)	76,010	28,673	3.93	7,286	6.98	3.58	3,742	3,594
335.0	Misc. Power Plant Equipment	3,440	LIFESPAN	20.87	(0.10)	(328)	236,195	1,118	3.94	284	8.25	4.17	143	140
	TOTAL PARIS	311,408		42.82	(0.10)	(328)	236,195	75,537	3.96	19,097	6.13	3.02	9,416	9,661
<b>PIONEER</b>														
330.2	Land Rights	9,247	LIFESPAN	133.42	-	-	7,180	2,067	24.00	86	0.93	1.13	104	(18)
330.3	Water Rights	110,806	LIFESPAN	133.50	-	-	86,061	24,755	24.00	1,031	1.94	1.12	1,252	(221)
331.0	Structures & Improvements	364,599	LIFESPAN	57.22	(0.94)	(3,427)	202,660	165,356	23.35	7,082	2.42	2.02	7,365	(283)
332.0	Reservoirs, Dams & Waterways	7,838,313	LIFESPAN	44.48	(1.35)	(105,790)	3,464,107	4,777,996	23.62	186,585	2.42	2.63	206,095	(19,510)
333.0	Waterwheels, Turbines & Generators	855,146	LIFESPAN	37.88	(2.46)	(23,783)	345,821	633,108	23.30	27,172	2.84	2.88	27,508	(338)
334.0	Accessory Electric Equipment	474,738	LIFESPAN	42.20	(3.06)	(14,627)	208,102	281,161	25.20	12,659	2.67	2.57	12,201	458
335.0	Misc. Power Plant Equipment	8,802	LIFESPAN	43.50	(1.25)	(148)	4,249	5,353	22.15	242	2.52	2.23	214	28
336.0	Roads, Railroads & Bridges	11,922	LIFESPAN	51.88	(1.51)	(147,876)	4,324,328	5,695,709	23.51	238,110	2.44	1.87	254,962	(16,852)
	TOTAL PIONEER	9,772,391		45.30	(1.51)	(147,876)	4,324,328	5,695,709	23.51	238,110	2.44	1.85	254,962	(16,852)
<b>PROSPECT # 1, 2 AND 4</b>														
330.2	Land Rights	3,712	LIFESPAN	65.86	-	-	1,300	2,412	31.00	78	2.10	1.88	62	18
330.3	Flood Rights	3,167	LIFESPAN	100.50	-	-	1,451	1,716	31.00	55	1.75	1.12	35	20
331.0	Structures & Improvements	2,821,098	LIFESPAN	52.67	(1.24)	(34,982)	757,314	2,098,764	30.28	69,312	2.46	1.58	54,165	16,147
332.0	Reservoirs, Dams & Waterways	23,734,199	LIFESPAN	39.61	(1.80)	(427,216)	3,439,012	20,722,003	30.34	683,006	2.68	1.56	370,254	312,753
333.0	Waterwheels, Turbines & Generators	1,740,728	LIFESPAN	60.23	(3.30)	(57,444)	523,643	1,274,528	28.93	42,584	2.45	1.79	31,159	11,425
334.0	Accessory Electric Equipment	1,553,232	LIFESPAN	44.41	(4.02)	(62,440)	313,218	1,302,454	28.55	45,920	2.94	2.40	37,278	8,343
335.0	Misc. Power Plant Equipment	21,679	LIFESPAN	32.00	-	-	2,021	19,658	26.67	732	3.37	3.28	713	18
336.0	Roads, Railroads & Bridges	195,446	LIFESPAN	59.83	(1.86)	(3,244)	60,550	138,100	30.19	4,574	2.34	1.62	3,557	1,017
	TOTAL PROSPECT # 1, 2 AND 4	30,073,259		42.41	(1.95)	(685,326)	5,098,549	25,660,036	30.21	845,991	2.61	1.65	497,223	348,738
<b>PROSPECT #3</b>														
331.0	Structures & Improvements	294,174	LIFESPAN	41.43	(0.40)	(1,177)	106,484	128,867	11.88	10,847	3.69	3.72	10,943	(66)
332.0	Reservoirs, Dams & Waterways	4,073,016	LIFESPAN	33.71	(0.58)	(23,623)	2,090,376	2,006,262	11.82	169,735	4.17	3.65	148,065	21,070
333.0	Waterwheels, Turbines & Generators	1,822,716	LIFESPAN	25.44	(1.08)	(20,785)	812,787	1,130,713	11.76	96,149	5.00	4.71	90,560	5,589
334.0	Accessory Electric Equipment	486,435	LIFESPAN	26.21	(1.35)	(6,297)	204,991	267,741	11.40	23,486	5.04	4.81	21,603	1,883
335.0	Misc. Power Plant Equipment	73,287	LIFESPAN	28.72	(0.54)	(276)	34,204	39,063	11.37	3,438	4.69	4.48	3,282	153
336.0	Roads, Railroads & Bridges	51,115	LIFESPAN	61.95	(0.76)	(62,156)	3,341,913	18,400	11.73	1,569	3.07	3.15	1,610	(41)
	TOTAL PROSPECT #3	9,880,721		31.38	(0.76)	(62,156)	3,341,913	3,591,046	11.77	305,221	4.44	4.02	276,563	29,658

SCHEDULE 1

PACIFICORP  
REMAINING LIFE DEPRECIATION RATES

[1] Account Number	[2] Description	[3] 12/31/2006 Balance \$	[4] ICWA CURVE	[5] Average Life Yrs	[6] Percent %	[7] NET SALVAGE Amount \$	[8] 12/31/2006 Book Reserve \$	[9] Net Plant \$	[10] Rem. Life Yrs	[11] Annual Amount \$	[12] Deprec. Rate %	[13] Existing Rate %	[14] Annual Amount \$	[15] Increase or (Decrease) \$
<b>SANTA CLARA</b>														
331.0	Structures & Improvements	141,402	LIFESPAN	43.37	(0.49)	(693)	79,348	62,747	13.71	4,577	3.24	3.34	4,723	(146)
332.0	Reservoirs, Dams & Waterways	971,149	LIFESPAN	45.36	(0.71)	(6,895)	566,908	421,136	13.75	30,628	3.15	3.28	31,465	(837)
333.0	Waterwheels, Turbines & Generators	428,169	LIFESPAN	34.44	(1.32)	(5,625)	210,660	211,114	13.66	16,187	3.90	3.78	16,109	78
334.0	Accessory Electric Equipment	625,750	LIFESPAN	27.36	(1.64)	(10,262)	259,289	376,723	13.27	28,389	4.34	3.53	27,158	1,232
335.0	Misc. Power Plant Equipment	7,952	LIFESPAN	39.02	(0.66)	(18)	4,248	3,704	13.12	282	3.55	3.63	281	2
336.0	Roads, Railroads & Bridges	2,720	LIFESPAN	91.96	(1.06)	(23,494)	1,919	819	13.61	60	2.21	2.21	60	0
	TOTAL SANTA CLARA	2,175,142		37.95		(63,494)	1,112,332	1,086,244	13.69	60,123	3.68	3.67	79,768	328
<b>SNAKE CREEK</b>														
331.0	Structures & Improvements	69,731	LIFESPAN	44.94	(0.49)	(293)	37,282	22,732	13.66	1,662	2.78	2.90	1,732	(71)
332.0	Reservoirs, Dams & Waterways	423,401	LIFESPAN	45.05	(0.71)	(3,006)	264,860	161,547	13.72	11,775	3.12	3.12	13,210	(1,436)
333.0	Waterwheels, Turbines & Generators	263,034	LIFESPAN	36.67	(1.32)	(3,472)	148,241	118,265	13.63	8,677	3.30	3.44	9,048	(372)
334.0	Accessory Electric Equipment	155,893	LIFESPAN	37.05	(1.64)	(2,557)	86,791	69,659	13.48	5,168	3.31	3.38	5,269	(102)
335.0	Misc. Power Plant Equipment	2,098	LIFESPAN	33.62	(1.03)	(6,328)	1,113	973	13.12	74	3.56	3.68	77	(3)
	TOTAL SNAKE CREEK	904,145		41.20		(16,259)	540,297	373,176	13.65	27,355	3.03	3.24	29,337	(1,982)
<b>STAIRS</b>														
331.0	Structures & Improvements	168,165	LIFESPAN	50.83	(0.72)	(1,211)	95,081	74,315	18.55	4,008	2.38	2.50	4,204	(198)
332.0	Reservoirs, Dams & Waterways	335,349	LIFESPAN	60.30	(1.04)	(3,488)	207,480	131,957	18.57	7,074	2.11	2.40	8,048	(975)
333.0	Waterwheels, Turbines & Generators	613,215	LIFESPAN	37.64	(1.91)	(9,802)	231,586	291,451	18.49	15,763	3.07	3.12	16,012	(250)
334.0	Accessory Electric Equipment	169,303	LIFESPAN	38.40	(2.36)	(3,785)	77,059	87,232	17.73	4,320	3.07	2.99	4,799	121
	TOTAL STAIRS	1,177,232		46.22		(16,259)	611,168	584,355	18.42	31,762	2.70	2.81	33,064	(1,301)
<b>SWIFT</b>														
330.2	Land Rights	6,277,413	LIFESPAN	88.23	-	-	3,585,699	2,691,714	40.00	67,293	1.07	1.46	91,650	(24,357)
330.5	Fish/Wildlife	97,228	LIFESPAN	86.50	-	-	54,610	42,618	40.00	1,065	1.10	1.49	1,449	(383)
331.0	Structures & Improvements	6,284,936	LIFESPAN	88.37	(1.63)	(102,444)	2,811,753	3,575,827	38.59	92,657	1.47	1.85	103,701	(11,045)
332.0	Reservoirs, Dams & Waterways	37,633,791	LIFESPAN	85.84	(2.36)	(885,157)	21,423,252	17,098,696	38.67	442,170	1.17	1.65	620,858	(178,786)
333.0	Waterwheels, Turbines & Generators	11,242,321	LIFESPAN	71.26	(4.32)	(485,688)	5,382,040	6,345,949	38.13	166,429	1.48	1.74	195,618	(29,187)
334.0	Accessory Electric Equipment	3,619,175	LIFESPAN	47.41	(5.20)	(168,597)	894,173	3,123,699	36.02	86,718	2.27	1.89	72,162	14,536
335.0	Misc. Power Plant Equipment	660,313	LIFESPAN	78.26	(2.18)	(6,614)	303,426	256,887	35.20	7,298	1.50	1.68	8,413	(2,115)
336.0	Roads, Railroads & Bridges	395,145	LIFESPAN	57.85	(2.64)	(1,683,481)	134,718	269,041	36.66	6,956	1.76	2.20	8,693	(1,736)
	TOTAL SWIFT	66,370,322		79.50		(1,683,481)	34,569,671	33,404,132	36.52	870,586	1.31	1.66	1,103,663	(233,077)
<b>UPPER BEAVER</b>														
330.3	Water Rights	1,047	LIFESPAN	125.50	-	-	879	168	24.00	7	0.67	1.40	15	(6)
331.0	Structures & Improvements	167,756	LIFESPAN	75.39	(0.94)	(1,463)	113,017	46,222	23.15	1,997	1.27	1.40	2,209	(212)
332.0	Reservoirs, Dams & Waterways	1,820,100	LIFESPAN	46.28	(1.35)	(24,571)	925,924	918,747	23.47	39,146	2.15	2.37	43,136	(3,991)
333.0	Waterwheels, Turbines & Generators	116,090	LIFESPAN	69.03	(2.49)	(81,930)	39,100	39,100	22.96	1,703	1.44	1.52	1,795	(92)
334.0	Accessory Electric Equipment	401,471	LIFESPAN	36.76	(3.06)	(12,285)	159,134	254,622	22.27	11,433	2.85	2.81	11,291	152
335.0	Misc. Power Plant Equipment	10,110	LIFESPAN	43.01	(1.25)	(4,872)	4,872	5,238	22.06	237	2.35	2.43	240	(6)
336.0	Roads, Railroads & Bridges	8,808	LIFESPAN	41.47	(1.64)	(41,402)	4,386	5,545	23.43	237	2.41	1.28	124	113
	TOTAL UPPER BEAVER	2,518,382		47.65		(41,402)	1,290,142	1,269,642	23.23	54,759	2.17	2.34	59,805	(4,046)
<b>VIVA NAUGHTON</b>														
331.0	Structures & Improvements	368,940	LIFESPAN	52.89	(1.37)	(5,328)	140,151	254,117	33.01	7,698	1.98	2.01	7,618	(116)
332.0	Reservoirs, Dams & Waterways	108,507	LIFESPAN	52.72	(2.29)	(3,709)	37,099	66,778	33.01	2,084	2.01	2.11	2,184	(100)
333.0	Waterwheels, Turbines & Generators	487,438	LIFESPAN	51.78	(3.64)	(16,107)	174,602	340,843	32.71	10,423	2.10	1.98	9,849	574
334.0	Accessory Electric Equipment	159,117	LIFESPAN	51.28	(4.42)	(7,033)	56,287	107,863	30.87	3,494	2.20	2.05	3,262	232
335.0	Misc. Power Plant Equipment	20,584	LIFESPAN	51.29	(2.81)	(32,839)	7,565	13,029	30.79	423	2.05	2.07	426	(3)
	TOTAL VIVA NAUGHTON	1,169,596		52.15		(32,839)	417,704	784,731	32.55	24,122	2.08	2.01	23,639	583

SCHEDULE 1

PACIFICORP  
REMAINING LIFE DEPRECIATION RATES

(1) Account Number	(2) Description	(3) 12/31/2006 Balance	(4) IOWA CURVE	(5) Average Life Yrs	(6) Percent	(7) NET SALVAGE Amount	(8) 12/31/2006 Book Reserve	(9) Net Plant	(10) Rem. Life Yrs	(11) Annual Amount	(12) Deprec. Rate %	(13) Existing Rate %	(14) Annual Amount	(15) Increase or Decrease \$
<b>WALLOWA FALLS</b>														
331.0	Structures & Improvements	111,286	LIFESPAN	28.66	(0.31)	(345)	68,715	42,916	9.60	4,379	3.94	4.11	4,574	(195)
332.0	Reservoirs, Dams & Waterways	895,584	LIFESPAN	28.07	(0.45)	(4,030)	547,035	352,579	9.83	35,888	4.00	5.43	48,650	(12,763)
333.0	Waterwheels, Turbines & Generators	58,400	LIFESPAN	51.43	(0.84)	(491)	45,089	13,602	9.58	1,441	2.47	3.48	2,052	(692)
334.0	Accessory Electric Equipment	1,412,947	LIFESPAN	19.65	(1.05)	(14,836)	671,332	756,549	9.52	79,459	5.62	5.16	72,908	6,551
336.0	Roads, Railroads & Bridges	310,959	LIFESPAN	21.42	(0.42)	(1,306)	156,915	155,349	9.84	15,789	5.08	5.60	17,414	(1,625)
	TOTAL WALLOWA FALLS	2,769,176		23.68	(0.75)	(21,006)	1,489,087	1,321,097	9.67	136,934	4.91	6.22	145,558	(8,624)
<b>WEBER</b>														
331.0	Structures & Improvements	367,370	LIFESPAN	44.46	(0.49)	(1,800)	203,451	165,719	13.72	12,079	3.29	2.84	10,433	1,645
332.0	Reservoirs, Dams & Waterways	1,287,530	LIFESPAN	55.59	(0.71)	(9,212)	786,607	520,135	13.73	37,893	2.92	3.60	35,033	2,850
333.0	Waterwheels, Turbines & Generators	874,138	LIFESPAN	36.15	(1.32)	(11,539)	435,571	460,106	13.66	32,951	3.77	3.32	31,489	1,482
334.0	Accessory Electric Equipment	114,723	LIFESPAN	42.13	(1.64)	(1,881)	62,821	53,783	13.12	4,098	3.57	3.32	3,809	291
335.0	Misc. Power Plant Equipment	21,696	LIFESPAN	35.38	-	-	10,663	11,033	13.17	838	3.86	3.89	801	37
336.0	Roads, Railroads & Bridges	39,857	LIFESPAN	26.01	(0.66)	(263)	14,879	25,241	13.78	1,832	4.60	4.41	1,758	74
	TOTAL WEBER	2,715,314		46.66	(0.91)	(24,696)	1,513,892	1,226,018	13.68	89,681	3.30	3.07	83,303	6,379
<b>YALE</b>														
330.2	Land Rights	761,560	LIFESPAN	92.19	-	-	445,383	316,197	40.00	7,905	1.04	1.42	10,814	(2,910)
331.0	Structures & Improvements	6,488,171	LIFESPAN	66.49	(1.63)	(105,431)	2,746,338	3,827,264	38.61	99,126	1.53	1.71	110,808	(11,479)
332.0	Reservoirs, Dams & Waterways	26,180,156	LIFESPAN	87.60	(2.36)	(617,360)	15,389,387	11,388,149	38.64	294,724	1.13	1.58	413,330	(118,606)
333.0	Waterwheels, Turbines & Generators	10,498,920	LIFESPAN	66.07	(4.32)	(453,553)	4,477,146	6,475,327	38.19	169,558	1.81	1.98	205,779	(38,223)
334.0	Accessory Electric Equipment	3,676,080	LIFESPAN	50.53	(5.20)	(181,156)	1,018,878	2,648,558	35.96	79,215	2.15	2.27	83,447	(4,232)
335.0	Misc. Power Plant Equipment	346,878	LIFESPAN	83.18	-	-	309,472	239,472	35.11	6,821	1.24	1.55	8,508	(1,687)
336.0	Roads, Railroads & Bridges	1,353,955	LIFESPAN	51.12	(2.18)	(30,161)	331,584	1,082,162	38.73	27,941	2.02	2.37	32,780	(4,849)
	TOTAL YALE	49,497,357		76.52	(2.82)	(1,397,682)	24,717,889	26,177,130	38.33	665,288	1.38	1.75	865,274	(179,987)
	Hydro Decommissioning Reserve					(29,925,500)	10,515,490	19,410,010	5.43	3,574,779			0	3,574,779
	TOTAL HYDRAULIC PRODUCTION	507,940,786		82.25	(6.18)	(41,584,014)	225,954,434	323,650,366	32.16	14,347,241	2.82	2.42	12,314,551	2,032,691
<b>OTHER PRODUCTION PLANT</b>														
<b>HERMISTON</b>														
341.00	Structures & Improvements	12,474,621	LIFESPAN	39.66	(2.93)	(365,506)	2,801,552	10,038,575	29.95	335,557	2.59	3.00	374,239	(38,671)
342.00	Fuel Holders, Producers & Access.	25,322	LIFESPAN	39.63	(2.78)	(699)	5,976	20,045	29.13	689	2.72	2.94	803	(114)
343.00	Prime Movers	101,602,451	LIFESPAN	38.29	(3.20)	(3,251,278)	21,714,389	83,139,340	29.10	2,895,670	2.85	2.94	2,887,112	(91,442)
344.00	Generators	39,640,392	LIFESPAN	39.68	(2.80)	(1,185,371)	6,973,915	32,031,848	29.82	1,075,891	2.70	2.94	1,171,308	(85,617)
345.00	Accessory Electric Equipment	9,069,631	LIFESPAN	40.40	(2.69)	(262,112)	2,139,991	7,191,792	29.81	240,345	2.85	2.94	268,647	(28,302)
346.00	Misc. Power Plant Equipment	497,343	LIFESPAN	40.46	(2.90)	(14,423)	117,434	394,332	29.96	13,160	2.85	2.84	14,622	(1,442)
	TOTAL HERMISTON	163,509,760		38.86	(3.09)	(5,049,390)	35,755,217	132,805,933	29.98	4,581,141	2.79	2.94	4,814,730	(233,599)
<b>LITTLE MOUNTAIN</b>														
341.00	Structures & Improvements	217,599	LIFESPAN	32.74	(2.41)	(5,244)	165,868	56,875	3.00	18,992	8.73	3.02	6,571	12,420
342.00	Fuel Holders, Producers & Access.	121,339	LIFESPAN	30.39	(2.41)	(2,924)	94,307	29,856	3.00	9,885	8.23	2.80	3,166	6,831
343.00	Prime Movers	2,270,377	LIFESPAN	17.57	(2.41)	(64,716)	1,559,640	785,453	3.00	255,151	11.24	3.37	78,512	178,639
344.00	Generators	2,989,788	LIFESPAN	8.42	(2.41)	(57,594)	1,237,141	1,210,242	3.00	403,414	16.88	3.75	89,817	313,797
345.00	Accessory Electric Equipment	11,813	LIFESPAN	32.10	(2.41)	(5,199)	164,080	56,847	3.00	18,949	8.78	3.26	7,033	11,916
346.00	Misc. Power Plant Equipment	5,225,643	LIFESPAN	15.17	(2.41)	(125,982)	3,230,220	2,122,387	3.00	707,462	13.54	3.51	183,218	524,248
	TOTAL LITTLE MOUNTAIN	11,813												
<b>GADSBY PEAKER UNIT 4-B</b>														
341.00	Structures & Improvements	4,121,643	LIFESPAN	30.12	(1.40)	(57,703)	666,800	3,512,546	25.97	135,190	3.28	4.06	167,339	(32,149)
342.00	Fuel Holders, Producers & Access.	2,257,925	LIFESPAN	28.84	(1.33)	(30,026)	391,408	1,866,243	25.34	74,727	3.31	4.06	91,660	(16,932)
343.00	Prime Movers	60,628,073	LIFESPAN	28.70	(1.65)	(784,735)	8,554,143	42,855,665	25.34	1,690,978	3.34	4.06	2,055,500	(384,522)
344.00	Generators	15,873,643	LIFESPAN	30.37	(1.38)	(219,056)	2,752,865	13,339,844	25.87	515,893	3.25	4.06	644,470	(128,577)
345.00	Accessory Electric Equipment	5,009,382	LIFESPAN	30.09	(1.56)	(78,148)	821,310	4,866,218	25.86	188,315	3.36	4.06	203,381	(35,066)
	TOTAL GADSBY PEAKER UNIT 4-B	77,890,366		29.89	(1.80)	(1,169,687)	13,186,516	65,873,517	25.52	2,585,104	3.32	4.06	3,162,349	(577,245)
<b>CURRENT GREEN</b>														

SCHEDULE 1

PACIFICORP  
REMAINING LIFE DEPRECIATION RATES

[1] Account Number	[2] Description	[3] 12/31/2006 Balance	[4] IOWA CURVE	[5] Average Life	[6] Percent	[7] NET SALVAGE Amount	[8] 12/31/2006 Book Reserve	[9] Net Plant	[10] Rem. Life	[11] Annual Amount	[12] Deprec. Rate	[13] Existing Rate	[14] Annual Amount	[15] Increase or (Decrease)
		\$		Yrs	%	\$	\$	\$	Yrs	\$	%	%	\$	\$
341.0	Structures & Improvements	28,120,692	LIFESPAN	40.42	(3.29)	(925,171)	899,117	28,108,748	38.92	722,702	2.57	3.08	866,117	(143,418)
342.0	Fuel Holders, Producers & Access.	27,004,853	LIFESPAN	35.02	(3.05)	(623,642)	901,846	26,926,449	37.52	718,324	2.66	3.08	831,743	(113,420)
343.0	Prime Movers	189,446,539	LIFESPAN	39.00	(3.40)	(6,441,182)	8,326,744	189,590,977	37.50	5,036,223	2.67	3.08	5,634,963	(776,731)
344.0	Generators	63,643,466	LIFESPAN	40.21	(3.23)	(2,052,454)	2,122,093	63,473,827	38.71	1,639,421	2.58	3.08	1,957,139	(317,717)
345.0	Accessory Electric Equipment	17,894,823	LIFESPAN	40.35	(3.26)	(573,591)	597,598	17,590,818	38.85	452,167	2.57	3.08	541,921	(89,734)
346.0	Misc. Power Plant Equipment	3,131,649	LIFESPAN	40.42	(3.27)	(102,405)	104,954	3,129,470	38.92	60,483	2.57	3.08	99,455	(15,871)
	TOTAL CURRANT CREEK	328,841,622		38.44	(3.32)	(10,918,445)	10,991,990	328,778,287	37.94	6,671,340	2.64	3.08	10,129,328	(1,458,989)
	FOOTE CREEK													
343.0	Prime Movers	30,513,722	LIFESPAN	26.09	(0.95)	(289,880)	9,758,910	21,046,692	17.59	1,196,515	3.92	4.34	1,324,296	(127,781)
344.0	Generators	3,542,319	LIFESPAN	26.42	(0.82)	(29,047)	1,311,446	2,439,920	17.92	136,156	3.84	4.34	153,737	(17,860)
345.0	Accessory Electric Equipment	2,210,801	LIFESPAN	26.46	(0.82)	(18,129)	708,148	1,522,782	17.98	84,787	3.84	4.34	95,949	(11,161)
	TOTAL FOOTE CREEK	36,266,842		26.14	(0.93)	(337,056)	11,594,504	25,009,334	17.64	1,417,458	3.91	4.34	1,573,981	(158,523)
	SOLAR GENERATING													
344.00	Generators - Utah	36,389	SQ	15.00	-	-	28,743	9,646	3.00	3,215	8.84	12.03	4,378	(1,162)
344.00	Generators - Oregon	58,322	SQ	15.00	-	-	43,407	12,915	4.00	3,229	5.73	7.90	4,448	(1,221)
344.00	Generators - Wyoming	55,097	SQ	15.00	-	-	40,239	14,848	3.00	4,949	8.98	11.92	6,588	(1,617)
	Total Solar Generating	147,798		15.00	-	-	110,389	37,409	3.38	11,363	7.71	10.42	15,393	(4,000)
	LEANING JUNIPER													
341.00	Structures & Improvements	4,531,700	LIFESPAN	25.47	(0.52)	(23,565)	68,888	4,468,377	24.97	179,671	3.96	4.02	182,174	(2,504)
343.00	Prime Movers	170,860,951	LIFESPAN	24.82	(0.71)	(1,213,113)	2,597,309	169,476,755	24.32	6,968,617	4.08	4.02	6,868,610	100,006
346.00	Misc. Power Plant Equipment	80,000	LIFESPAN	25.47	(0.52)	(416)	1,216	79,200	24.97	3,172	3.96	4.02	3,216	(44)
	TOTAL LEANING JUNIPER	175,472,651		24.84	(0.71)	(1,237,084)	2,667,413	174,042,332	24.34	7,151,459	4.08	4.02	7,054,001	97,458
	TOTAL DEPRECIABLE OTHER PRODUCTION	787,355,884		34.34	(2.39)	(18,937,814)	77,524,239	728,668,269	30.73	25,105,358	3.19	3.42	26,931,998	(1,823,640)
340.30	Water Rights - Lakeside	14,529,040												
340.30	Water Rights - Curant Creek	2,890,419												
	TOTAL OTHER PRODUCTION	804,775,343		33.80	(2.34)	(18,937,814)	77,524,260	728,668,269	30.07	25,105,358	3.12	3.35	26,931,998	(1,826,640)
	TOTAL DEPRECIABLE PRODUCTION PLANT	5,982,652,583		47.84	(6.09)	(364,523,773)	2,685,485,624	3,681,690,732	28.82	139,318,722	2.33	3.11	186,241,528	(46,922,806)
344.00	Generators - Lakeside	328,000,000		40.00	(3.34)	-	-	-						
344.00	MARENGO WIND	268,000,000		24.87	(1.00)	-	-	-						
344.00	WASHINGTON WIND	224,000,000		24.87	(1.00)	-	-	-						
	TRANSMISSION PLANT													
350.20	Rights-of-Way	61,181,203	R5	70.00	-	(52,693,888)	37,487,315	48,23	48.23	828,815	1.35	1.40	856,537	(27,722)
352.00	Structures & Improvements	95,260,234	S1	78.00	(1.00)	(652,602)	13,435,650	42,377,206	58.51	724,273	1.31	1.67	922,946	(186,573)
353.00	Station Equipment	907,662,638	R1.5	58.00	(4.00)	(36,307,306)	224,973,640	719,016,304	45.37	15,847,636	1.75	1.79	16,247,619	(399,664)
353.70	Supervisory Equipment	55,509,184	R2	25.00	-	-	22,473,986	33,035,198	15.75	2,097,511	3.78	5.15	2,858,723	(761,212)
354.00	Towers & Fixtures	380,878,705	R5	65.00	(7.00)	(26,647,509)	156,976,270	250,349,944	42.12	5,843,731	1.58	2.13	8,108,458	(2,184,726)
355.00	Poles & Fixtures	508,938,637	R2.6	52.00	(42.00)	(213,754,228)	225,872,375	496,820,490	37.15	13,373,364	2.63	2.69	13,028,828	344,536
356.00	OH Conductors & Devices	630,352,557	R4	60.00	(42.00)	(264,746,074)	334,502,495	560,898,136	39.52	14,185,176	2.25	2.13	13,428,509	758,668
356.20	Clearing	30,355,853	S6	65.00	-	-	16,075,094	14,280,759	33.55	425,656	1.40	1.40	424,982	874
357.00	UG Conduit	3,277,188	R2	60.00	-	-	426,570	2,850,618	52.87	53,917	1.85	3.15	103,231	(49,314)
358.00	UG Conductors & Devices	7,274,658	R2	60.00	-	-	870,982	6,303,698	52.88	119,660	1.84	2.38	173,137	(63,477)
358.00	Roads & Trails	11,494,822	R5	70.00	-	-	2,841,982	8,652,540	54.19	159,870	1.39	1.42	163,222	(3,352)
	Total Transmission Plant	2,652,005,379		58.41	(20.44)	(542,009,719)	1,022,242,292	2,171,772,606	41.82	53,759,610	2.03	2.12	56,313,992	(2,554,383)
	DISTRIBUTION PLANT													
360.20	Rights-of-Way	3,586,253	R4	53.00	-	-	2,182,039	1,364,214	22.84	59,469	1.67	1.70	60,456	(988)
361.00	Structures & Improvements	12,345,312	R1.5	65.00	(5.00)	(617,268)	2,574,924	10,397,954	53.12	195,551	1.58	1.83	225,919	(30,369)
362.00	Station Equipment	160,587,693	R1	52.00	(10.00)	(16,058,768)	45,701,568	130,844,883	39.62	3,305,020	2.08	2.23	3,613,223	(308,203)
362.70	Supervisory Equipment	2,779,669	R2.6	23.00	-	-	1,470,924	1,308,735	11.80	110,910	3.99	4.05	112,578	(1,668)
364.00	Poles, Towers & Fixtures	282,793,465	R2	49.00	(100.00)	(282,793,465)	165,126,404	400,460,528	35.84	11,173,564	3.95	4.33	12,244,957	(1,071,393)
365.00	OH Conductors & Devices	210,301,551	R1.5	58.00	(80.00)	(165,241,241)	104,107,677	274,435,115	43.32	6,335,087	3.01	3.07	6,456,258	(121,190)
366.00	UG Conduit	75,474,348	R2.5	60.00	(60.00)	(45,284,609)	28,678,836	94,080,121	47.80	1,988,203	2.61	2.78	2,098,187	(129,984)

SCHEDULE 1

PACIFICORP  
REMAINING LIFE DEPRECIATION RATES

[1] Account Number	[2] Description	[3] 12/31/2006 Balance	[4] IOWA CURVE	[5] Average Life Yrs	[6] Percent	[7] NET SALVAGE Amount	[8] 12/31/2006 Book Reserve	[9] Net Plant	[10] Rem. Life Yrs	[11] Annual Amount	[12] Deprec. Rate %	[13] Existing Rate %	[14] Annual Amount	[15] Increase or (Decrease)
367.00	UG Conductors & Devices	133,175,353	R2.5	56.00	(46.00)	(69,926,909)	43,911,008	148,183,254	45.87	3,252,524	2.44	2.26	3,009,763	242,761
368.00	Line Transformers	340,095,762	R1.5	40.00	(20.00)	(68,019,152)	135,409,081	272,705,654	27.79	9,813,093	2.89	2.62	8,910,509	902,584
369.10	Overhead Services	60,741,141	R2	65.00	(25.00)	(15,165,265)	17,868,656	58,066,770	50.93	1,139,933	1.88	2.00	1,214,823	(74,890)
369.20	Underground Services	122,060,821	R4	55.00	(20.00)	(24,412,164)	30,062,334	116,410,651	44.81	2,609,519	3.14	1.79	2,172,683	436,837
370.00	Meters	58,792,161	R2.5	26.00	(2.00)	(1,175,843)	29,745,305	30,222,699	14.13	2,138,803	6.64	3.57	2,098,880	40,023
371.00	I.O.C.P.	2,433,995	S1	25.00	(40.00)	(973,569)	2,304,723	1,102,870	9.44	116,628	4.80	2.76	59,899	67,924
373.00	Street Lighting & Signal Systems	19,600,663	R1	40.00	(26.00)	(6,996,172)	6,897,518	17,829,317	29.77	998,502	3.08	2.68	549,978	57,930
	TOTAL OREGON - DISTRIBUTION	1,484,738,187		50.08	(48.32)	(887,786,473)	614,021,978	1,559,502,662	37.40	42,817,486	2.88	2.68	42,855,111	(37,625)
	TOTAL WASHINGTON - DISTRIBUTION													
360.20	Rights-of-Way	297,931	R4	50.00	(5.00)	(108,321)	171,241	120,690	22.12	5,727	1.92	1.85	5,612	216
361.00	Structures & Improvements	2,166,412	R1.5	60.00	(5.00)	(481,714)	1,793,019	38,510	46.56	38,510	1.78	1.86	40,295	(1,785)
362.00	Station Equipment	41,804,282	R1.5	53.00	(20.00)	(8,360,852)	12,770,364	37,394,750	39.90	937,212	2.24	2.44	1,020,024	(82,812)
362.70	Supervisory Equipment	755,581	R4	22.00	(110.00)	(66,768,168)	36,539,469	129,110,761	38.99	3,311,381	4.20	6.20	4,101,815	(786,434)
364.00	Poles, Towers & Fixtures	79,881,062	R1.5	60.00	(80.00)	(42,529,939)	23,423,068	72,289,280	28.11	1,590,083	2.99	2.44	1,297,163	292,920
365.00	OH Conductors & Devices	53,162,424	R1.5	40.00	(105.00)	(6,108,149)	6,440,533	19,511,369	45.45	1,694,108	5.08	1.73	237,441	459,687
366.00	UG Conduits	13,724,890	R4	45.00	(35.00)	(5,147,709)	35,001,701	17,119,469	32.77	522,413	2.89	2.38	415,354	107,059
367.00	UG Conductors & Devices	17,451,863	R2.5	42.00	(25.00)	(20,581,609)	6,484,440	13,371,010	33.79	395,709	2.69	2.15	314,748	80,963
368.00	Line Transformers	82,328,435	R2.5	50.00	(40.00)	(10,012,328)	6,877,435	28,085,745	44.07	513,331	3.76	1.97	483,107	31,872
369.10	Overhead Services	14,707,741	R4	55.00	(1.00)	(136,391)	7,487,165	6,288,305	12.25	26,068	4.90	3.64	491,459	6,089
369.20	Underground Services	25,030,814	R4	28.00	(30.00)	(286,220)	349,745	448,914	17.22	120,609	3.38	3.16	112,819	7,789
370.00	Meters	13,638,079	R2.5	30.00	(35.00)	(1,248,583)	1,889,028	2,930,792	24.30	120,609	3.38	2.97	10,344,646	928,360
371.00	I.O.C.P.	552,439	R3	48.00	(46.66)	(135,681,000)	147,101,456	356,631,092	35.57	11,273,026	3.24	2.80	12,564,145	1,234,367
373.00	Street Lighting & Signal Systems	3,570,237		48.64										
	TOTAL WASHINGTON - DISTRIBUTION	348,051,140												
	TOTAL WYOMING - DISTRIBUTION													
380.20	Rights-of-Way	3,279,218	R4	50.00	(10.00)	(625,432)	1,624,869	1,654,349	27.00	61,272	1.87	1.82	59,652	1,690
381.00	Structures & Improvements	5,254,324	R2	55.00	(15.00)	(1,971,341)	4,068,415	102,098	40.24	102,098	1.94	2.27	119,273	(17,175)
382.00	Station Equipment	89,706,244	S1	50.00	(10.00)	(13,495,937)	33,478,090	69,683,081	34.94	1,984,384	2.22	2.22	1,984,384	2,886
382.70	Supervisory Equipment	2,756,251	R4	20.00	(100.00)	(1,949,825)	806,426	294,677	6.87	117,334	4.26	3.89	107,218	10,166
384.00	Poles, Towers & Fixtures	87,457,268	R1	50.00	(120.00)	(104,948,722)	43,825,598	148,580,404	39.43	3,785,207	4.31	4.30	3,780,663	(46,558)
385.00	OH Conductors & Devices	80,698,290	R1	55.00	(40.00)	(32,279,316)	29,505,172	83,472,434	41.67	2,003,178	2.46	2.54	2,049,737	(46,558)
386.00	UG Conduits	12,960,734	R3	42.00	(70.00)	(9,072,514)	6,897,620	15,335,428	30.15	508,638	3.92	2.84	934,087	426,448
387.00	UG Conductors & Devices	37,383,488	R5	40.00	(50.00)	(18,661,744)	20,952,678	35,092,528	26.12	1,343,513	3.06	2.41	1,709,892	468,426
388.00	Line Transformers	70,949,980	R1	38.00	(20.00)	(14,189,972)	25,890,532	59,249,300	27.27	2,172,692	3.06	2.15	278,828	(25,347)
389.10	Overhead Services	12,968,757	R2	45.00	(60.00)	(2,593,751)	7,893,639	11,761,525	46.40	253,481	1.95	2.35	491,323	142,247
389.20	Underground Services	14,692,217	R2	60.00	(40.00)	(6,362,943)	7,893,639	21,376,862	33.74	633,570	3.03	3.25	477,487	72,863
370.00	Meters	20,907,368	S5	28.00	(50.00)	(734,611)	1,021,255	592,598	6.59	59,575	6.74	3.87	34,188	26,377
371.00	I.O.C.P.	893,657	R2.5	50.00	(45.00)	(630,194)	1,021,255	592,598	38.72	230,369	2.83	2.72	221,087	9,302
373.00	Street Lighting & Signal Systems	8,127,459	R0.5	47.02	(46.66)	(209,032,493)	195,231,995	467,805,923	34.35	13,798,530	3.08	2.80	12,564,145	1,234,367
	TOTAL WYOMING - DISTRIBUTION	448,005,125												
	TOTAL CALIFORNIA - DISTRIBUTION													
360.20	Rights-of-Way	913,753	R4	55.00	(5.00)	(73,146)	489,829	423,924	20.10	21,091	2.31	1.55	14,163	6,928
361.00	Structures & Improvements	1,482,927	R4	55.00	(25.00)	(409,919)	409,919	1,126,154	37.62	29,835	2.05	2.02	29,551	384
362.00	Station Equipment	13,225,618	R1	55.00	(25.00)	(3,306,360)	3,402,066	13,129,632	41.60	315,621	2.39	2.22	293,608	22,014
362.70	Supervisory Equipment	218,353	R5	20.00	(125.00)	(56,597,019)	20,751,425	81,123,209	5.47	15,416	7.08	4.35	8,498	6,917
364.00	Poles, Towers & Fixtures	45,277,616	R1.5	50.00	(100.00)	(29,756,584)	10,558,542	50,522,762	37.94	2,138,197	4.72	3.68	1,662,216	471,981
365.00	OH Conductors & Devices	31,322,720	S-5	65.00	(95.00)	(6,032,369)	6,032,369	17,125,593	51.70	977,229	3.12	2.52	789,333	187,897
366.00	UG Conduits	14,473,726	R6	45.00	(135.00)	(21,377,318)	10,828,276	26,383,496	34.68	894,356	5.65	2.14	336,970	655,489
367.00	UG Conductors & Devices	15,635,050	R6	50.00	(45.00)	(18,113,872)	42,593,540	22,724,655	29.50	1,317,054	3.15	3.78	1,574,208	(257,162)
368.00	Line Transformers	41,867,161	R5	50.00	(100.00)	(12,325,121)	3,925,396	13,665,159	44.37	308,433	4.15	1.87	168,762	199,677
369.10	Overhead Services	12,325,121	R4	50.00	(40.00)	(157,510)	1,997,125	2,398,134	48.69	425,649	3.45	2.27	230,460	195,189
369.20	Underground Services	3,937,748	R4	26.00	(90.00)	(256,513)	160,256	338,231	13.24	181,128	4.60	3.49	137,427	43,701
370.00	Meters	270,014	R0	35.00	(75.00)	(478,230)	522,922	638,663	18.38	39,052	5.72	4.14	28,284	10,711
371.00	I.O.C.P.	693,185	R3	52.16	(84.95)	(160,775,601)	79,732,835	270,268,106	36.47	7,182,106	3.90	2.99	5,658,122	1,523,984
	TOTAL CALIFORNIA - DISTRIBUTION	189,247,340												

SCHEDULE 1

PACIFICORP  
REMAINING LIFE DEPRECIATION RATES

[1] Account Number	[2] Description	[3] 12/31/2006 Balance \$	[4] IOWA CURVE	[5] Average Life Yrs	[6] Percent	[7] NET SALVAGE Amount \$	[8] 12/31/2006 Book Reserve \$	[9] Net Plant \$	[10] Rem. Life Yrs	[11] Annual Amount \$	[12] Deprec. Rate %	[13] Existing Rate %	[14] Annual Amount \$	[15] Increase or (Decrease) \$
<b>UTAH - DISTRIBUTION</b>														
360.20	Rights-of-Way	6,314,184	R4	50.00	-	-	1,997,909	4,313,275	36.84	117,081	1.86	1.82	114,864	2,218
361.00	Structures & Improvements	25,087,428	R2	60.00	-	-	4,574,553	20,512,875	50.90	402,611	1.67	1.87	488,761	(68,150)
362.00	Station Equipment	304,454,487	S-5	45.00	(5.00)	(15,222,724)	57,688,842	261,990,369	38.25	6,848,421	2.25	1.84	5,801,963	1,247,459
362.70	Supervisory Equipment	11,385,762	R3	25.00	-	-	6,290,887	6,074,875	15.33	396,274	3.49	4.31	489,864	(93,591)
363.00	Storage Battery - Supervisory	1,393,068	SQ	15.00	-	-	391,033	1,002,033	11.50	87,133	6.25	10.00	139,307	(52,173)
363.70	Storage Battery - Supervisory Eqpt.	84,739	SQ	15.00	-	-	18,172	46,567	11.50	4,049	6.25	4.31	2,790	1,259
364.00	Poles, Towers & Fixtures	257,266,666	SZ	40.00	(55.00)	(141,486,622)	145,293,064	253,470,144	27.88	9,091,489	3.53	3.83	9,863,310	(761,842)
365.00	OH Conductors & Devices	180,757,899	R0.5	42.00	(40.00)	(72,303,160)	65,405,008	187,656,951	32.98	5,688,895	3.15	2.72	4,916,615	773,981
366.00	UG Conductors & Devices	133,152,468	R2	60.00	(45.00)	(59,918,811)	44,608,108	148,492,971	48.48	3,062,355	2.30	2.38	3,169,029	(108,674)
367.00	UG Conductors & Devices	392,825,808	R2	50.00	(25.00)	(95,708,452)	128,112,745	350,419,515	38.87	9,015,168	2.35	2.18	8,269,037	746,129
368.00	Line Transformers	323,264,851	R0.5	45.00	-	-	75,563,186	247,701,665	36.28	6,831,265	2.11	2.31	7,487,418	(698,163)
368.00	Services	164,752,028	S5	55.00	(5.00)	(6,237,601)	36,775,751	136,213,878	45.28	3,008,257	1.83	3.25	3,708,921	(698,664)
370.00	Meters	84,295,977	R2.5	26.00	(4.00)	(3,371,839)	50,583,923	37,093,893	13.53	2,740,864	3.25	3.32	2,798,628	(57,762)
371.00	I.O.C.P.	4,590,137	L0	25.00	(70.00)	(3,213,096)	3,178,624	4,624,624	16.53	279,771	6.10	4.57	209,769	70,001
372.00	Leased Property on Customers' Premises	44,785	L0	30.00	-	-	30,532	14,253	13.00	1,098	2.45	2.60	1,164	(68)
373.00	Street Lighting & Signal Systems	24,495,522	R0.5	25.00	(20.00)	(4,898,104)	11,408,243	17,896,383	16.93	1,082,397	4.34	5.69	1,393,795	(331,398)
	TOTAL UTAH - DISTRIBUTION	1,964,102,727		45.88	(21.24)	(404,369,210)	630,918,560	1,677,553,357	36.04	48,632,205	2.55	2.55	48,603,233	35,972
<b>IDAHO - DISTRIBUTION</b>														
360.20	Rights-of-Way	859,835	R4	50.00	-	-	359,043	600,292	36.84	16,295	1.70	1.82	17,460	(1,165)
361.00	Structures & Improvements	786,125	R2	60.00	-	-	189,608	616,519	50.90	12,112	1.54	1.87	14,701	(2,688)
362.00	Station Equipment	18,226,384	S-5	45.00	(7.00)	(1,345,897)	4,389,377	16,184,994	38.25	423,137	2.20	1.84	353,802	89,335
362.70	Supervisory Equipment	349,888	R3	25.00	-	-	192,387	157,191	15.33	10,254	2.93	4.31	16,087	(4,813)
364.00	Poles, Towers & Fixtures	52,811,012	SZ	40.00	(67.00)	(35,383,378)	37,991,108	50,203,282	27.88	1,800,692	3.41	3.83	2,022,662	(221,970)
365.00	OH Conductors & Devices	32,156,819	R0.5	42.00	(35.00)	(11,254,897)	13,264,893	30,146,814	32.98	914,084	2.84	2.72	874,665	39,428
366.00	UG Conductors & Devices	6,316,271	R2	50.00	(15.00)	(2,842,322)	2,501,708	3,814,563	38.87	137,312	2.17	2.18	150,327	(13,015)
367.00	UG Conductors & Devices	20,797,084	R2	50.00	(45.00)	(3,119,563)	7,569,943	16,346,703	38.26	420,548	2.02	2.31	1,341,846	(28,669)
368.00	Line Transformers	58,098,651	R0.5	45.00	(10.00)	(5,608,655)	17,656,192	46,239,214	45.28	434,333	1.90	2.25	513,958	(78,623)
368.00	Services	22,842,603	S5	26.00	(3.00)	(4,111,873)	6,802,284	19,666,594	15.23	441,523	3.22	4.57	469,806	(14,283)
369.00	Meters	13,729,688	R2.5	23.00	(45.00)	(71,556)	111,639	119,530	18.41	7,284	4.56	7.287	17	17
370.00	I.O.C.P.	139,013	L0	30.00	-	-	3,928	945	13.00	73	1.49	2.60	127	(54)
371.00	Leased Property on Customers' Premises	4,873	L0	25.00	(60.00)	(276,808)	381,030	449,388	16.93	26,544	4.79	5.69	31,501	(4,957)
373.00	Street Lighting & Signal Systems	553,612	R0.5	25.00	(27.95)	(63,941,601)	98,611,113	194,112,748	34.05	5,919,412	2.59	2.73	6,246,403	(328,991)
	TOTAL IDAHO - DISTRIBUTION	228,792,258		43.92	(37.40)	(1,721,584,777)	1,759,617,959	4,564,893,575	36.28	129,629,767	2.82	2.74	129,273,981	3,356,105
<b>GENERAL PLANT</b>														
<b>OREGON - GENERAL</b>														
390.00	Structures & Improvements	56,989,775	R1.5	50.00	(10.00)	(5,698,978)	11,064,283	51,804,470	40.92	1,261,106	2.21	2.32	1,322,183	(61,056)
391.10	Mainframe Computers	4,036,625	L2	5.00	-	-	1,721,348	2,318,277	2.81	825,010	20.42	28.85	1,084,639	(258,630)
392.10	Transp. Eqpt. - Light Trucks & Vans	9,408,666	R3	12.00	10.00	940,887	3,302,354	5,166,445	7.20	717,423	7.93	7.12	869,897	(47,526)
392.50	Transp. Eqpt. - Medium Trucks	9,772,613	S2	16.00	10.00	977,261	2,447,356	6,346,016	12.86	493,625	5.05	6.65	648,579	(156,254)
392.90	Transp. Eqpt. - Trailers	2,653,228	S1	35.00	15.00	397,984	599,888	1,655,358	25.44	65,089	2.45	2.19	56,100	6,983
396.30	Light Power Operated Equipment	5,901,554	R4	9.00	15.00	825,233	2,380,023	2,296,298	4.30	594,023	9.71	7.22	397,212	136,811
396.70	Heavy Power Operated Equipment	22,563,445	L1	15.00	20.00	4,510,669	5,141,908	12,900,648	10.61	1,215,814	6.39	4.88	1,100,808	116,308
397.00	Communication Equipment	84,043,634	R2	25.00	-	-	28,548,140	55,495,494	18.20	3,408,814	4.08	5.44	4,571,874	(1,163,180)
	TOTAL OREGON - GENERAL	184,992,540		29.44	1.00	1,953,057	55,225,278	137,764,205	21.72	8,520,964	4.37	5.05	9,854,478	(1,333,494)
<b>AZ, CO, MT, ETC. - GENERAL</b>														
390.00	Structures & Improvements	374,036	R1	40.00	-	-	168,525	205,511	26.62	7,720	2.06	2.34	8,752	(1,032)
392.10	Transp. Eqpt. - Light Trucks & Vans	434,917	L0	13.00	-	-	189,076	245,841	8.81	27,905	6.42	6.71	29,183	(1,278)
392.50	Transp. Eqpt. - Medium Trucks	285,272	R1.5	16.00	15.00	42,791	183,048	59,433	7.03	8,454	2.96	5.64	16,089	(7,635)
392.90	Transp. Eqpt. - Trailers	51,384	R1.5	25.00	-	-	39,217	12,167	10.84	1,122	2.18	2.61	1,200	(187)
396.70	Heavy Power Operated Equipment	1,974,037	R3	25.00	5.00	98,702	1,143,858	731,477	13.68	53,471	2.71	5.81	114,662	(61,221)
397.00	Communication Equipment	4,987,587	R1.5	25.00	(5.00)	(244,377)	2,844,819	2,287,075	14.71	155,476	3.16	4.31	210,653	(55,176)
	TOTAL AZ, CO, MT, ETC. - GENERAL	5,007,193		24.73	(1.28)	(102,895)	4,598,573	3,541,505	14.39	254,150	3.17	4.75	360,959	(128,510)
<b>WASHINGTON - GENERAL</b>														

SCHEDULE 1

PACIFICORP  
REMAINING LIFE DEPRECIATION RATES

[1] Account Number	[2] Description	[3] 12/31/2008 Balance	[4] IOWA CURVE	[5] Average Life Yrs	[6] Percent	[7] NET SALVAGE Amount	[8] 12/31/2008 Book Reserve	[9] Net Plant	[10] Rem. Life Yrs	[11] Annual Amount	[12] Deprec. Rate %	[13] Existing Rate %	[14] Annual Amount	[15] Increase or (Decrease)
390.00	Structures & Improvements	10,852,793	R3	30.00	(10.00)	(1,085,279)	8,396,120	8,396,120	20.37	412,181	3.80	3.80	412,408	(225)
392.10	Transp. Expt. - Light Trucks & Vans	2,336,736	R3	12.00	10.00	233,674	813,479	813,479	6.98	184,754	7.91	7.91	184,754	18,612
392.50	Transp. Expt. - Medium Trucks	2,963,492	R3	14.00	10.00	296,349	788,743	788,743	9.50	198,568	6.68	7.34	218,998	(20,420)
392.80	Transp. Expt. - Trailers	618,182	S0.5	33.00	15.00	92,724	129,892	395,556	24.18	16,359	2.85	2.87	17,741	(1,382)
396.30	Light Power Operated Equipment	1,697,352	R4	10.00	10.00	169,735	716,601	811,016	4.93	164,508	9.09	8.83	151,574	12,933
396.70	Heavy Power Operated Equipment	5,405,808	L1.5	13.00	15.00	810,871	1,500,301	3,094,638	8.41	367,971	6.24	7.18	387,056	(19,085)
397.00	Communication Equipment	12,750,163	R2	20.00	1.42	4,838,074	6,152,909	8,152,909	12.16	870,402	5.24	5.30	877,979	(7,577)
	TOTAL WASHINGTON - GENERAL	36,684,505		20.69		520,074	12,139,032	24,025,400	13.36	2,014,741	5.49	5.64	2,031,786	(17,044)
	IDAHO - GENERAL													
389.20	Land Rights	4,868	R1	40.00			2,855	2,013	20.57	98	2.01	2.36	115	(17)
390.00	Structures & Improvements	10,279,706	R1	40.00	(5.00)	(913,965)	4,335,382	6,468,329	29.69	217,525	2.12	2.43	249,797	(32,271)
392.10	Transp. Expt. - Light Trucks & Vans	2,304,705	S4	11.00	10.00	230,471	1,182,552	891,693	5.81	153,474	6.66	6.69	154,185	(711)
392.50	Transp. Expt. - Medium Trucks	2,747,101	L2	15.00	15.00	412,085	770,781	1,564,275	10.90	143,511	5.22	5.64	154,938	(11,425)
392.80	Transp. Expt. - Trailers	836,404	L2	33.00	10.00	83,640	257,275	495,489	23.66	20,894	2.50	2.51	20,894	(62)
396.30	Light Power Operated Equipment	1,479,480	R3	7.00	10.00	147,946	934,698	396,816	2.93	135,432	9.15	9.55	141,288	(6,856)
396.70	Heavy Power Operated Equipment	6,568,683	L0.5	18.00	25.00	1,592,186	1,465,100	3,311,391	13.43	246,567	3.87	5.01	370,019	(123,453)
397.00	Communication Equipment	11,635,864	S-5	25.00	(5.00)	(581,783)	4,701,177	7,516,260	17.03	441,354	3.79	4.75	552,984	(111,340)
	TOTAL IDAHO - GENERAL	35,655,581		25.84	3.84	1,370,520	13,649,766	20,536,255	18.41	1,359,903	3.81	4.61	1,644,028	(285,125)
	WYOMING - GENERAL													
389.20	Land Rights	23,404	SQ	50.00			575	22,829	46.63	469	2.01	2.36	552	(83)
390.00	Structures & Improvements	6,118,855	R3	40.00	(15.00)	(917,828)	2,121,382	4,915,301	26.52	185,343	3.03	2.58	157,866	27,477
392.10	Transp. Expt. - Light Trucks & Vans	4,786,508	S1.5	13.00	10.00	478,651	1,405,111	2,902,746	8.26	351,422	7.34	5.89	281,925	69,497
392.50	Transp. Expt. - Medium Trucks	4,802,133	S2	14.00	10.00	480,213	1,370,577	2,951,343	9.04	328,478	8.80	4.87	224,250	102,216
392.80	Transp. Expt. - Trailers	2,123,847	R4	30.00	5.00	106,182	679,182	1,338,493	18.71	71,539	10.37	3.27	89,450	2,089
396.30	Light Power Operated Equipment	2,407,263	R4	9.00	15.00	381,089	880,002	1,166,172	4.67	249,716	10.37	7.82	188,248	61,468
396.70	Heavy Power Operated Equipment	23,714,268	S-5	20.00	25.00	5,928,567	4,278,483	13,507,218	10.97	1,231,287	5.19	3.83	91,971	239,316
397.00	Communication Equipment	32,265,698	L2	20.00	(2.00)	(645,314)	10,698,165	22,315,828	12.80	1,743,424	5.40	4.86	1,568,113	175,311
	TOTAL WYOMING - GENERAL	79,241,977		19.17	7.80	5,791,571	21,330,477	49,119,929	12.73	4,159,676	5.46	4.49	3,422,385	737,293
	CALIFORNIA - GENERAL													
390.00	Structures & Improvements	1,411,060	R3	50.00	(20.00)	(282,332)	566,824	1,127,068	33.57	33,574	2.98	2.22	31,339	2,235
392.10	Transp. Expt. - Light Trucks & Vans	706,803	S3	15.00	20.00	141,381	242,527	322,915	5.79	55,771	7.89	6.31	44,569	11,172
392.50	Transp. Expt. - Medium Trucks	804,491	L2	15.00	15.00	120,674	186,282	497,595	10.99	45,272	5.53	5.04	40,546	4,725
392.80	Transp. Expt. - Trailers	282,127	R4	35.00	5.00	14,106	95,010	173,011	22.82	7,562	2.69	2.30	6,489	1,093
396.30	Light Power Operated Equipment	1,034,237	R4	8.00	15.00	155,136	529,458	349,643	3.27	106,925	10.34	5.92	81,227	45,698
396.70	Heavy Power Operated Equipment	2,683,072	R2.5	15.00	15.00	402,461	880,654	1,399,957	9.31	150,371	5.80	3.42	91,761	59,610
397.00	Communication Equipment	4,354,177	R2	25.00	(5.00)	(177,709)	1,774,777	2,797,109	15.47	180,609	4.15	4.15	180,698	110
	TOTAL CALIFORNIA - GENERAL	11,276,567		22.78	2.96	333,898	4,275,632	6,687,239	14.41	580,303	5.15	4.05	456,660	123,643
	UTAH - GENERAL													
389.20	Land Rights	35,298	R1	40.00			18,659	16,639	20.32	819	2.32	2.36	833	(14)
390.00	Structures & Improvements	82,299,798	R1	40.00	10.00	8,229,980	22,392,174	51,677,642	28.74	1,798,109	2.18	2.43	1,999,895	(201,778)
392.10	Transp. Expt. - Light Trucks & Vans	18,602,220	R3	12.00	10.00	1,860,222	7,798,808	8,943,392	6.80	1,315,205	7.07	6.69	1,244,489	70,716
392.30	Aircraft	3,627,873	SQ	18.00	64.00	2,321,711	70,142	1,235,200	9.50	130,086	3.59	3.60	130,598	(510)
392.50	Transp. Expt. - Medium Trucks	19,720,064	L2	16.00	10.00	1,972,006	6,433,344	11,314,714	10.80	1,087,426	5.41	5.64	1,112,212	(44,786)
392.80	Transp. Expt. - Trailers	6,789,351	S1	28.00	25.00	1,689,638	1,976,962	3,082,561	17.83	173,447	2.57	2.51	169,680	3,767
396.30	Light Power Operated Equipment	3,283,854	R4	8.00	10.00	329,365	1,876,751	1,087,538	3.28	331,668	10.07	9.55	314,544	17,022
396.70	Heavy Power Operated Equipment	44,065,682	L0.5	12.00	15.00	8,609,854	12,688,303	24,787,535	8.22	3,015,092	6.84	5.61	2,900,217	452,865
397.00	Communication Equipment	74,584,419	R1	25.00	(5.00)	(3,729,221)	22,283,812	59,030,928	18.38	3,048,424	4.09	4.75	3,542,760	(484,336)
	TOTAL UTAH - GENERAL	292,988,167		25.68	7.62	19,263,755	75,539,553	158,165,859	18.18	10,878,163	4.30	4.38	11,075,195	(197,032)
	TOTAL GENERAL PLANT	615,817,511		25.68	4.73	29,149,787	186,727,331	399,940,393	18.24	27,766,920	4.51	4.69	29,865,190	(1,098,270)
	UTAH MINING													
399.30	Structures & Improvements	13,118,775	FCST	34.64	(0.50)	(65,594)	11,847,789	1,336,580	12.51	106,841	0.81	2.61	342,400	(235,559)
399.30	Structures & Improvements - Prep Plant	24,022,608	FCST	49.30	(5.95)	(1,429,339)	9,960,413	15,481,434	34.74	445,925	1.66	3.13	751,905	(306,980)
399.41	Surface Processing Equip - Prep Plant	8,178,843	FCST	48.88	(5.85)	(486,641)	3,320,872	5,344,812	34.74	153,832	1.44	3.22	263,359	(108,507)
399.44	Surface Electric Power Facilities	3,181,747	SQ	13.20		175,243		236,733	12.70	236,733	7.44	0.67	212,223	24,510
399.45	Underground Equipment	106,004,030	L2	12.00	5.00	5,300,202	70,073,687	30,823,942	6.26	4,892,982	4.62	7.57	8,024,505	(3,131,543)

SCHEDULE 1

PACIFICORP  
REMAINING LIFE DEPRECIATION RATES

[1] Account Number	[2] Description	[3] 12/31/2006 Balance \$	[4] IOWA CURVE	[5] Average Life Yrs	[6] Percent %	[7] NET SALVAGE Amount \$	[8] 12/31/2006 Book Reserve \$	[9] Net Plant \$	[10] Rem. Life Yrs	[11] Annual Amount \$	[12] Deprec. Rate %	[13] Existing Rate %	[14] Annual Amount \$	[15] Increase or (Decrease) \$
399.51	Vehicles	1,051,693	S3	14.00	5.00	52,695	620,724	378,384	8.02	47,180	4.49	5.87	59,631	(12,451)
399.52	Heavy Construction Equipment	3,180,145	P5	18.00	5.00	458,007	2,101,473	919,665	9.39	97,941	3.08	4.50	143,107	(45,166)
399.60	Miscellaneous Equipment	2,114,401	L1.5	13.00	1.00	21,144	1,320,378	772,861	7.39	105,011	4.97	6.78	142,934	(37,923)
399.61	Computer Equipment	800,464	R4	8.00	-	-	571,272	23,192	2.77	10,539	1.76	7.79	46,776	(36,236)
399.70	Mine Development	34,700,270	FCST	24.45	1.81	-	23,690,917	11,018,353	12.51	880,844	2.54	4.39	1,523,342	(642,498)
	TOTAL UTAH MINING	199,152,878		21.95	(18.47)	3,551,383	123,672,786	69,528,747	12.62	6,877,828	3.58	6.87	11,510,160	(4,632,364)
	TOTAL ELECTRIC PLANT	14,049,595,106		48.37		(2,599,417,118)	5,757,725,972	10,887,226,252	32.97	357,452,845	2.54	2.91	409,204,552	(51,751,707)