

**BEFORE THE PUBLIC UTILITY COMMISSION
OF OREGON**

UM 1458

In the Matter of

PORTLAND GENERAL ELECTRIC
COMPANY

2009 Depreciation Study of Depreciable
Property at December 31, 2008.

ORDER

DISPOSITION: STIPULATION ADOPTED

I. OVERVIEW

In Orders No. 06-581 and No. 07-438, we required Portland General Electric Company (PGE or Company) to file, by October 13, 2011, a detailed depreciation study of the Company's electric properties as of December 31, 2008.¹ On November 18, 2009, PGE filed the required depreciation study (Depreciation Study). We subsequently opened Docket UM 1458 to review the Depreciation Study.

On February 16, 2010, PGE filed an application for a general rate revision, Docket UE 215, to be effective January 1, 2011. PGE indicated that depreciation rates established in this docket, UM 1458, should be implemented in UE 215. In order to coordinate the timing of the new depreciation and general rates, PGE filed the Depreciation Study one year earlier than required.

On May 12, 2010, PGE and Commission Staff (Staff) participated in a settlement conference. Discussions resulted in a compromise settlement between PGE and Staff (Stipulating Parties). The Industrial Customers of Northwest Utilities, a party to the docket, did not join the settlement, but does not oppose it. On July 9, 2010, the Stipulating Parties filed a Stipulation, attached as Appendix A, with Supporting Testimony.

¹ This depreciation study was intended to update PGE's preceding study based on data as of December 31, 2004, filed in Docket UM 1233 on October 17, 2005. Depreciation rates based on this study took effect on January 17, 2007.

II. THE DEPRECIATION STUDY

The Depreciation Study recommends revisions in depreciation lives, curves and net salvage rates for all of the Company's plant accounts. The Depreciation Study also proposes to apply the life span methodology to wind generation plant assets. Moreover, the Depreciation Study recommends a ten-year amortization period for the Company's 2020 Vision software project, instead of the normal five-year amortization period for computer software based on the cost of the project and the projected longevity of the software.

Order No. 06-581 prescribed depreciation parameters (depreciation lives, curves and net salvage rates), and mandated that depreciation rates be recalculated each January based upon vintage plant in-service balance as of the 31st of December the preceding year. PGE requests, instead, that the Commission prescribe the depreciation rates derived from depreciation parameters, fixing such rates until the effective date of the next depreciation study. PGE asserts that this practice is an industry standard.

In PGE's 2009 Integrated Resource Plan (IRP), filed in November 2009, PGE presented the Commission with alternative scenarios for the Company's Boardman plant (Boardman) ranging from complete shutdown in July 2011 to installation of all required pollution control equipment. The Depreciation Study presents depreciation estimates for the following two IRP scenarios for Boardman: (1) installation of the low nitrogen oxide burners and modified over-fired air emissions equipment by July 2011, and terminal retirement of the plant in mid-2014; and (2) installation of low nitrogen oxide burners and modified over-fired air emissions equipment by July 2011, scrubbers by 2014, selective catalytic reduction equipment by 2017, and terminal retirement of the plant in 2040.

Depreciation rates set forth in the Depreciation Study would result in an increase in annual depreciation expense of \$40.1 million if Boardman is retired in 2014, or an increase in annual depreciation expense of \$7.5 million if Boardman is retired in 2040.

Staff reviewed the Depreciation Study, developing a set of proposed depreciation curves, average service lives and net salvage rates for each Company plant account that would modify the Depreciation Study.

III. THE STIPULATION

Staff's differences were resolved during the settlement conference, and the Stipulation resolves all issues regarding PGE's request for depreciation rate changes. The Stipulation provides, in pertinent part:

The Parties agree that changes shown in Exhibit "A" to the Stipulation should be made for the identified lives, curves, net salvage value and rates. With the exception of the parameters set forth in Exhibit "A" to this Stipulation, the parameters should remain as filed in PGE's Study.

Exhibit “B” to the Stipulation is a complete list of all PGE depreciation parameters and rates for all plant accounts by location. This list includes the changes identified in Exhibit “A.”

In addition, the Parties agree that PGE should use a ten year amortization period for assets capitalized as part of its vintage software replacement program, the 2020 Vision Project, rather than the normally prescribed five year amortization period for software.

The Stipulating Parties further agree that depreciation issues related to the retirement of Boardman are not resolvable in this docket. Any depreciation effects of action taken on the Company’s pending IRP, Docket LC 48, will be later incorporated into rates.

PGE proposes that the new depreciation rates be made effective coincident with the effective date of rates determined in UE 215, the Company’s general case. This effective date is expected to be January 1, 2011. Staff recommends the Commission direct the Company to implement the depreciation, amortization and net salvage rates set forth in the Stipulation as of the effective date of rates determined in UE 215. For any portion of 2011 prior to the effective date in UE 215, Staff proposes that the Company continue to use current depreciation, amortization and net salvage rates.

IV. DISCUSSION

The Commission encourages parties to a proceeding to voluntarily resolve all issues in a proceeding, to the extent settlement of such issues is in the public interest. Staff and PGE entered into a Stipulation that resolves all outstanding issues. The Stipulating Parties indicate ICNU, the other intervening party in the proceeding, does not oppose the Stipulation. Indeed, no party filed an objection to the Stipulation.

The Commission examined the Stipulation, the supporting brief and the pertinent record in the case. The Commission concludes that the Stipulation is an appropriate resolution of all the pending issues in this docket. The Commission adopts the Stipulation in its entirety without modification.

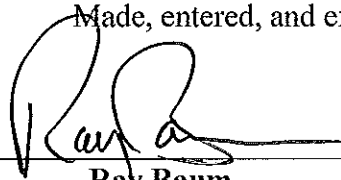
V. ORDER

IT IS ORDERED that:

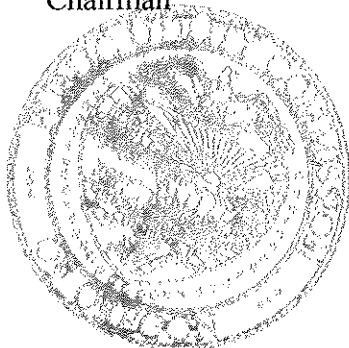
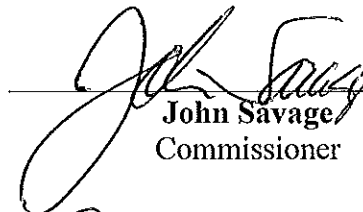
1. The Stipulation, dated July 9, 2010, and executed by Portland General Electric Company and Commission Staff is adopted.
2. Depreciation parameters for Portland General Electric Company are adopted as listed in Exhibit "B" to Appendix A of this Order.
3. Portland General Electric Company is directed to use a ten-year amortization period for assets capitalized as part of the 2020 Vision Project.
4. Depreciation issues related to the retirement of Portland General Electric Company's Boardman Plant will be addressed at a later time.
5. Portland General Electric Company is directed to implement the depreciation, amortization, and net salvage rates adopted pursuant to the Stipulation on the effective date of rates determined in UE 215. Until this date, Portland General Electric Company is directed to continue to use current depreciation, amortization and net salvage rates.

Made, entered, and effective

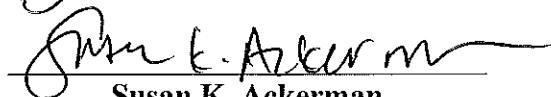
SEP 13 2010



Ray Baum
Chairman

John Savage
Commissioner



Susan K. Ackerman
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 1458

In the Matter of)	
)	
PORTLAND GENERAL ELECTRIC)	STIPULATION
COMPANY)	
)	
Detailed Depreciation Study of the Electric)	
Properties of the Company)	

This Stipulation ("Stipulation") is between Portland General Electric Company ("PGE") and Staff of the Public Utility Commission of Oregon ("Staff") (collectively, the "Stipulating Parties"). The Industrial Customers of Northwest Utilities ("ICNU") is also a party to this docket and does not oppose this Stipulation.

On November 18, 2009, PGE filed with Oregon Public Utility Commission ("Commission") the results of a detailed depreciation study of its utility properties as of December 31, 2008, which included proposed depreciation curves, lives and net salvage rates (collectively the "parameters") and depreciation rates for PGE's generation, transmission, distribution, general plant, and intangible assets. PGE utilizes the straight-line, remaining-life, equal-life group depreciation methodology to depreciate its assets. Based on the forecasted December 31, 2010 plant balances and an assumption of a 2040 end date for Boardman Plant, the change in depreciation parameters proposed by PGE would have resulted in an annual depreciation increase of approximately \$7.5 million.

On February 16, 2010, PGE filed an application for a general rate revision, Docket No. UE 215, to be effective January 1, 2011. The depreciation rates to be used in Docket UE No. 215 are the rates coming out of this docket, No. UM 1458.

On May 12, 2010, PGE and Staff participated in a Settlement Conference at the Commission's office in Salem, Oregon. The discussions resulted in a compromise settlement of the Parties. Attached Stipulation Exhibit "B", incorporated herein by this reference, sets forth the detailed account-by-account depreciation parameters and rates that parties agree should be adopted by the Commission.

PGE and Staff request that the Commission issue orders in this docket implementing the terms of this Stipulation. As a compromise position on the issues in controversy, the Parties have agreed to depreciation parameters and rates that would result in a decrease of approximately \$ 15.8 million on an annual basis from that originally proposed in this docket.

TERMS OF STIPULATION

1. This Stipulation resolves all issues regarding PGE's application seeking a change in depreciation rates applicable to its plant.
2. The Parties agree that the changes shown in Exhibit "A" to this Stipulation should be made for the identified lives, curves, net salvage value, and rates. With the exception of the parameters set forth in Exhibit "A" to this Stipulation, the parameters should remain as filed in PGE's Study.
3. Exhibit "B" to the Stipulation is a complete list of all PGE depreciation parameters and rates for all plant accounts by location. This list includes the changes identified in Exhibit "A."
4. In addition, the Parties agree that PGE should use a ten year amortization period for assets capitalized as part of its vintage software replacement program, the 2020 Vision Project, rather than the normally prescribed five year amortization period for software.
5. This Stipulation is entered into recognizing that there is a proposal in PGE's current

rate case, Docket No. UE 215, for a tariff that would include in rates any changes in the depreciation expense associated with the Boardman plant if the Commission acknowledges a PGE integrated resource plan ("IRP") in which Boardman will be shut down prior to its currently projected 2040 closure date. Should the IRP proposal, or one like it, be adopted the parameters and resulting depreciation rates for Boardman should be adopted until the effective date of PGE's next depreciation study. Absent such a decision the depreciation rates with a 2040 terminal date for Boardman will be utilized until superseded.

6. The Parties further agree that the settlement position for estimated future decommissioning costs for the Faraday, North Fork, Oak Grove, Pelton, River Mill, Round Butte, and Sullivan hydro facilities is a compromise position in that future estimated decommissioning costs have been inflated for each of the first 5 years. In PGE's next depreciation study docket the parties will incorporate future estimated costs of removal for the seven above named PGE hydro facilities to reflect inflation rates over the five year interval following the effective date of that depreciation study and parameters.

7. The revised depreciation parameters and rates described above and set forth in Exhibit "B" are reasonable and should be adopted.

8. The revised straight line, remaining life, equal life group depreciation rates shall be implemented on the effective date of PGE's pending general rate request in Docket No. UE 215.

9. No later than the end of 2014, PGE shall file with the Commission another detailed depreciation study of its utility property. With the possible exception of Boardman related plant as discussed above, the depreciation parameters and rates detailed in Stipulation Exhibit B will be utilized until the effective date of the next depreciation study.

10. The Stipulating Parties recommend and request that the Commission approve the adjustments described herein as appropriate and reasonable resolutions of all issues in this docket.

11. The Stipulating Parties agree that this Stipulation is in the public interest and will result in rates that are fair, just, and reasonable.

12. The Stipulating Parties agree that this Stipulation represents a compromise in the positions of the parties. As such, conduct, statements, and documents disclosed in the negotiation of this Stipulation shall not be admissible as evidence in this or any other proceeding.

13. If the Commission rejects all or any material part of this Stipulation, or adds any material condition to any final order which is not contemplated by this Stipulation, each Party reserves the right to withdraw from this Stipulation upon written notice to the Commission and the other Parties within five (5) business days of service of the final order that rejects this Stipulation or adds such material condition. Nothing in this paragraph provides any Stipulating Party the right to withdraw from this Stipulation as a result of the Commission's resolution of issues that this Stipulation does not resolve.

14. This Stipulation will be offered into the record in this proceeding as evidence pursuant to OAR § 860-14-0085. The Stipulating Parties agree to support this Stipulation throughout this proceeding and in any appeal, provide witnesses to sponsor this Stipulation at the hearing (if necessary), and recommend that the Commission issue an order adopting the settlements contained herein. The Stipulating Parties also agree to cooperate in drafting and submitting written testimony required by OAR § 860-14-0085(4).


15. 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, other than those specifically identified in the 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.

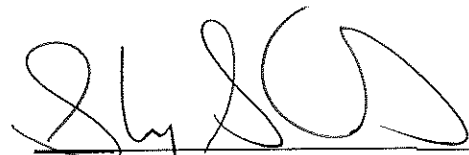
16. This Stipulation may be signed in any number of counterparts, each of which will be an original for all purposes, but all of which taken together will constitute one and the same agreement.

17. The parties agreed that future depreciation studies would be conducted at least every 5 years.

DATED this ^{8th} day of July, 2010.



PORTLAND GENERAL ELECTRIC
COMPANY



STAFF OF THE PUBLIC UTILITY
COMMISSION OF OREGON

UM 1458

2009 Depreciation Study

**UM 1458 Stipulation
Exhibit "A"**

**UM 1458 – Settlement Adjustments to Depreciation Study
Lives and Curves**

May 12, 2010

ACCOUNT	AS FILED DEPR STUDY	SETTLEMENT AGREEMENT
33100	S2-94	S3-95
33500	R0.5-61	R1-65
34600	L2-46	L2-58
33600	R4-63	R4-75
35400	R3-65	R3-75
36200	L0-57	L0-60
36500	L2-37	L2-37
36600	S6-54	S6-60
36901	R3-46	R3-50
36903	R3-46	R3-50
37100	R3-10	R2-20
37307	L0-22	L0-20
39204	S6-10	R3-15
39205	S6-10	S3-12
39601	S6-15	L2-15
39602	S6-10	L2-15
39603	S6-10	L2-15
39607	S6-15	L2-15
39701	L0-41	L0-50

UM 1458 – Settlement Adjustments to Depreciation Study
Net Salvage Rates

	Depreciation Study As Filed	Settlement Agreement
HYDRO ACCOUNTS:		
FARADAY ALL PRODUCTION ACCOUNTS	-181%	-78%
NORTH FORK ALL PRODUCTION ACCOUNTS	-588%	-254%
OAK GROVE ALL PRODUCTION ACCOUNTS	-161%	-69%
PELTON ALL PRODUCTION ACCOUNTS	-337%	-146%
RIVER MILL ALL PRODUCTION ACCOUNTS	-358%	-155%
ROUND BUTTE ALL PRODUCTION ACCOUNTS	-142%	-61%
SULLIVAN ALL PRODUCTION ACCOUNTS	-56%	-36%
OTHER PROD ACCOUNTS:		
BEAVER ALL PRODUCTION ACCOUNTS	-6%	-5%
OTHER PROD - DISTRIBUTED GENERATION:		
34500 ACCESSORY ELECTRIC EQUIPMENT	-5%	-3%
TRANSMISSION ACCOUNTS:		
35300 STATION EQUIPMENT	-15%	-8%
35400 TOWERS AND FIXTURES	-25%	-15%
35600 OVERHEAD CONDUCTORS AND DEVICES	-75%	-45%
DISTRIBUTION ACCOUNTS:		
36200 STATION EQUIPMENT	-20%	-15%
36800 LINE TRANSFORMERS	-25%	-15%
36901 SERVICES OVERHEAD	-70%	-63%
36903 SERVICES UNDERGROUND	-70%	-63%
37302 FIXTURES, ORN POSTS & DEVICES	-70%	-48%
GENERAL PLANT ACCOUNTS:		
39204 HEAVY DUTY TRUCKS	4%	10%
39205 MEDIUM DUTY TRUCKS	1%	10%
39208 TRAILERS	0%	10%
39209 AUTOS	0%	10%
39210 HELICOPTER - NEW	15%	15%

39601	MAN LIFT EQUIPMENT	1%	10%
39602	DIGGER EQUIPMENT	1%	10%
39603	CRANES	1%	10%
39607	CONSTRUCTION EQUIPMENT	1%	10%

UM 1458

2009 Depreciation Study

UM 1458 Stipulation
Exhibit "B"

**UM-1458 Depreciation Study Stipulation
PORTLAND GENERAL ELECTRIC COMPANY**

Depreciation Parameters and Depreciation Rates

FERC ACCT	Account Description	Location	Proposed IOWA CURVE	Proposed AVERAGE LIFE	Settlement IOWA CURVE	Settlement AVERAGE LIFE	Proposed Net Salv RATE	Settlement Net Salv RATE	Equal Life Group Remaining Life Depreciation Rates
End Life 2014 - if IRP not approved									
31101	Structures and Improvements	Boardman	SQ	3.5	SQ	3.5	-0.04	-0.04	28.571%
31200	Boiler Plant Equipment	Boardman	SQ	3.5	SQ	3.5	-0.04	-0.04	28.571%
31201	Rail Cars	Boardman	SQ	3.5	SQ	3.5	-0.04	-0.04	28.571%
31400	Turbo-generator units	Boardman	SQ	3.5	SQ	3.5	-0.04	-0.04	28.571%
31500	Accessory Electric Equipment	Boardman	SQ	3.5	SQ	3.5	-0.04	-0.04	28.571%
31601	Miscellaneous Power Plant Equipment	Boardman	SQ	3.5	SQ	3.5	-0.04	-0.04	28.571%
End Life 2040 - if IRP approved									
31101	Structures and Improvements	Boardman	R3	88	R3	88	-0.06	-0.06	3.596%
31200	Boiler Plant Equipment	Boardman	R3	78	R3	78	-0.06	-0.06	3.667%
31201	Rail Cars	Boardman	S0	20	S0	20	-0.06	-0.06	10.896%
31400	Turbo-generator units	Boardman	L1.5	87	L1.5	87	-0.06	-0.06	3.766%
31500	Accessory Electric Equipment	Boardman	S0.5	74	S0.5	74	-0.06	-0.06	3.998%
31601	Miscellaneous Power Plant Equipment	Boardman	R0.5	60	R0.5	60	-0.06	-0.06	4.449%
End Life 2042									
31101	Structures and Improvements	Colstrip	R3	88	R3	88	-0.07	-0.07	3.365%
31102	Structures and Improvements	Colstrip	R3	88	R3	88	-0.07	-0.07	3.365%
31105	Pollution Control Equipment	Colstrip	R3	88	R3	88	-0.07	-0.07	3.374%
31200	Boiler Plant Equipment	Colstrip	R3	78	R3	78	-0.07	-0.07	3.399%
31205	Pollution Control Equipment	Colstrip	R3	78	R3	78	-0.07	-0.07	3.456%
31400	Turbo-generator units	Colstrip	L1.5	87	L1.5	87	-0.07	-0.07	3.585%
31500	Accessory Electric Equipment	Colstrip	S0.5	74	S0.5	74	-0.07	-0.07	3.841%
31601	Miscellaneous Power Plant Equipment	Colstrip	R0.5	60	R0.5	60	-0.07	-0.07	4.145%
Flooding Rights									
33011	Structures and Improvements	Round Butte	SQ	75	SQ	75	0.00	0.00	3.125%
33101	Structures and Improvements	Faraday	S2	94	S3	95	-1.81	-0.78	1.676%
33101	Structures and Improvements	North Fork	S2	94	S3	95	-5.88	-2.54	2.172%
33101	Structures and Improvements	OG-Timothy Lake	S2	94	S3	95	-1.61	-0.69	1.341%
33101	Structures and Improvements	Oak Grove	S2	94	S3	95	-1.61	-0.69	2.012%
33101	Structures and Improvements	Pelton	S2	94	S3	95	-3.37	-1.46	2.000%
33101	Structures and Improvements	River Mill	S2	94	S3	95	-3.58	-1.55	1.945%
33101	Structures and Improvements	Round Butte	S2	94	S3	95	-1.42	-0.61	1.646%
33101	Structures and Improvements	Sullivan	S2	94	S3	95	-0.56	-0.36	1.586%
33102	Structures and Improvements	North Fork	S2	94	S3	95	-5.88	-2.54	1.304%
33102	Structures and Improvements	Pelton	S2	94	S3	95	-3.37	-1.46	1.332%

33102	Structures and Improvements	Round Butte	S2	94	S3	95	-1.42	-0.61	1.988%
33102	Structures and Improvements	Sullivan	S2	94	S3	95	-0.55	-0.36	1.186%
33103	Structures and Improvements	Faraday	S2	94	S3	95	-1.81	-0.78	1.249%
33103	Structures and Improvements	North Fork	S2	94	S3	95	-5.88	-2.54	1.519%
33103	Structures and Improvements	Oak Grove	S2	94	S3	95	-1.61	-0.69	1.656%
33103	Structures and Improvements	Pelton	S2	94	S3	95	-3.37	-1.46	1.414%
33103	Structures and Improvements	River Mill	S2	94	S3	95	-3.58	-1.55	1.220%
33103	Structures and Improvements	Round Butte	S2	94	S3	95	-1.42	-0.61	1.245%
33103	Structures and Improvements	Sullivan	S2	94	S3	95	-0.55	-0.36	1.249%
33104	Structures and Improvements	Faraday	S2	94	S3	95	-1.81	-0.78	1.233%
33104	Structures and Improvements	North Fork	S2	94	S3	95	-5.88	-2.54	1.249%
33104	Structures and Improvements	Oak Grove	S2	94	S3	95	-1.61	-0.69	1.239%
33104	Structures and Improvements	Pelton	S2	94	S3	95	-3.37	-1.46	1.221%
33104	Structures and Improvements	River Mill	S2	94	S3	95	-3.58	-1.55	1.206%
33104	Structures and Improvements	Round Butte	S2	94	S3	95	-1.42	-0.61	1.228%
33104	Structures and Improvements	Sullivan	S2	94	S3	95	-0.55	-0.36	1.214%
33105	Structures and Improvements	Faraday	S2	94	S3	95	-1.81	-0.78	1.210%
33105	Structures and Improvements	Oak Grove	S2	94	S3	95	-1.61	-0.69	1.216%
33201	Reservoirs, Dams, and Waterways	Faraday	S2	100	S2	100	-1.81	-0.78	1.671%
33201	Reservoirs, Dams, and Waterways	North Fork	S2	100	S2	100	-5.88	-2.54	1.827%
33201	Reservoirs, Dams, and Waterways	OG-Timothy Lake	S2	100	S2	100	-1.61	-0.69	2.161%
33201	Reservoirs, Dams, and Waterways	Oak Grove	S2	100	S2	100	-1.81	-0.69	1.830%
33201	Reservoirs, Dams, and Waterways	Pelton	S2	100	S2	100	-3.37	-1.46	2.155%
33201	Reservoirs, Dams, and Waterways	River Mill	S2	100	S2	100	-3.58	-1.55	1.357%
33202	Reservoirs, Dams, and Waterways	Round Butte	S2	100	S2	100	-1.42	-0.61	2.008%
33202	Reservoirs, Dams, and Waterways	Sullivan	S2	100	S2	100	-0.55	-0.36	1.466%
33202	Reservoirs, Dams, and Waterways	Faraday	S2	100	S2	100	-1.81	-0.78	1.239%
33202	Reservoirs, Dams, and Waterways	North Fork	S2	100	S2	100	-5.88	-2.54	1.810%
33202	Reservoirs, Dams, and Waterways	Pelton	S2	100	S2	100	-3.37	-1.46	2.083%
33202	Reservoirs, Dams, and Waterways	River Mill	S2	100	S2	100	-3.58	-1.55	1.186%
33202	Reservoirs, Dams, and Waterways	Round Butte	S2	100	S2	100	-1.42	-0.61	1.431%
33202	Reservoirs, Dams, and Waterways	R Butte - SWW	S2	100	S2	100	-1.42	-0.61	1.141%
33202	Reservoirs, Dams, and Waterways	Sullivan	S2	100	S2	100	-0.55	-0.36	1.256%
33203	Reservoirs, Dams, and Waterways	North Fork	S2	100	S2	100	-5.88	-2.54	1.168%
33203	Reservoirs, Dams, and Waterways	Pelton	S2	100	S2	100	-3.37	-1.46	1.182%
33204	Reservoirs, Dams, and Waterways	Round Butte	S2	100	S2	100	-5.88	-2.54	1.240%
33204	Reservoirs, Dams, and Waterways	Oak Grove	S2	100	S2	100	-1.61	-0.69	1.240%
33300	Waterwheel, Turbines, and Generators	Faraday	S4	61	S4	61	-1.81	-0.78	2.472%
33300	Waterwheel, Turbines, and Generators	North Fork	S4	61	S4	61	-5.88	-2.54	3.281%
33300	Waterwheel, Turbines, and Generators	Oak Grove	S4	61	S4	61	-1.61	-0.69	2.277%
33300	Waterwheel, Turbines, and Generators	Pelton	S4	61	S4	61	-3.37	-1.46	4.678%
33300	Waterwheel, Turbines, and Generators	River Mill	S4	61	S4	61	-3.58	-1.55	2.657%
33300	Waterwheel, Turbines, and Generators	Round Butte	S4	61	S4	61	-1.42	-0.61	2.904%
33300	Waterwheel, Turbines, and Generators	Sullivan	S4	61	S4	61	-0.55	-0.36	2.300%
33400	Accessory Electric Plant	Faraday	R5	47	R5	47	-1.81	-0.78	3.571%
33400	Accessory Electric Plant	North Fork	R5	47	R5	47	-5.88	-2.54	3.705%
33400	Accessory Electric Plant	Oak Grove	R5	47	R5	47	-1.61	-0.69	3.060%
33400	Accessory Electric Plant	Pelton	R5	47	R5	47	-3.37	-1.46	3.383%
33400	Accessory Electric Plant	River Mill	R5	47	R5	47	-3.58	-1.55	3.325%
33400	Accessory Electric Plant	Round Butte	R5	47	R5	47	-1.42	-0.61	2.951%

33400	Accessory Electric Plant	Sullivan	R5	47	R5	47	-0.56	-0.36	2.483%
33501	Miscellaneous Power Plant Equipment	Faraday	R0.5	61	R1	65	-1.81	-0.78	3.034%
33501	Miscellaneous Power Plant Equipment	North Fork	R0.5	61	R1	65	-5.89	-2.54	3.281%
33501	Miscellaneous Power Plant Equipment	OG-Timothy Lake	R0.5	61	R1	65	-1.61	-0.69	3.084%
33501	Miscellaneous Power Plant Equipment	Oak Grove	R0.5	61	R1	65	-1.61	-0.69	2.742%
33501	Miscellaneous Power Plant Equipment	Pelton	R0.5	61	R1	65	-3.37	-1.46	3.327%
33501	Miscellaneous Power Plant Equipment	River Mill	R0.5	61	R1	65	-3.58	-1.55	2.458%
33501	Miscellaneous Power Plant Equipment	Round Butte	R0.5	61	R1	65	-1.42	-0.61	2.817%
33501	Miscellaneous Power Plant Equipment	Sullivan	R0.5	61	R1	65	-5.88	-2.54	2.557%
33502	Miscellaneous Power Plant Equipment	North Fork	R0.5	61	R1	65	-1.42	-0.61	2.551%
33502	Miscellaneous Power Plant Equipment	Round Butte	R0.5	61	R1	65	-0.56	-0.36	2.552%
33502	Miscellaneous Power Plant Equipment	Sullivan	R0.5	61	R1	65	-5.88	-2.54	2.713%
33503	Miscellaneous Power Plant Equipment	North Fork	R0.5	61	R1	65	-3.37	-1.46	5.292%
33503	Miscellaneous Power Plant Equipment	Pelton	R0.5	61	R1	65	-1.42	-0.61	2.456%
33503	Miscellaneous Power Plant Equipment	Round Butte	R0.5	61	R1	65	-1.81	-0.78	1.829%
33600	Roads, Railroads, and Bridges	Faraday	R4	63	R4	75	-5.88	-2.54	2.343%
33600	Roads, Railroads, and Bridges	North Fork	R4	63	R4	75	-1.61	-0.69	5.214%
33600	Roads, Railroads, and Bridges	Oak Grove	R4	63	R4	75	-3.37	-1.46	1.824%
33600	Roads, Railroads, and Bridges	Pelton	R4	63	R4	75	-3.58	-1.55	2.280%
33600	Roads, Railroads, and Bridges	River Mill	R4	63	R4	75	-1.42	-0.61	3.202%
33600	Roads, Railroads, and Bridges	Round Butte	R4	63	R4	75			
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End Life 2030									
34200	Fuel Holders, Producers, and Accessories	Beaver Unit 8	S3	40	S3	40	-0.05	-0.05	10.997%
34400	Generators	Beaver Unit 8	S3	38	S3	38	-0.06	-0.05	5.525%
34500	Accessory Electric Equipment	Beaver Unit 8	R2	85	R2	85	-0.06	-0.05	5.414%
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End Life 2030									
34100	Structures and Improvements	Beaver	R2.5	91	R2.5	91	-0.06	-0.05	5.338%
34102	Structures and Improvements	Beaver	R2.5	91	R2.5	91	-0.06	-0.05	5.245%
34103	Structures and Improvements	Beaver	R2.5	91	R2.5	91	-0.06	-0.05	5.243%
34200	Fuel Holders, Producers, and Accessories	Beaver	S3	40	S3	40	-0.06	-0.05	10.997%
34200	Fuel Holders, Producers, and Accessories	KB Pipeline	S3	40	S3	40	-0.06	-0.05	6.104%
34200	Fuel Holders, Producers, and Accessories	Beaver	S3	40	S3	40	-0.06	-0.05	9.684%
34400	Generators	Beaver	S3	38	S3	38	-0.06	-0.05	5.525%
34411	Generators	Beaver	S3	38	S3	38	-0.06	-0.05	7.933%
34500	Accessory Electric Equipment	Beaver	R2	85	R2	85	-0.06	-0.05	5.414%
34511	Accessory Electric Equipment	Beaver	R2	85	R2	85	-0.06	-0.05	5.433%
34600	Miscellaneous Electric Power Plant Equipment	Beaver	L2	46	L2	58	-0.06	-0.05	6.396%
34600	Miscellaneous Electric Power Plant Equipment	KB Pipeline	L2	46	L2	58	-0.06	-0.05	5.741%
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End Life 2057									
34100	Structures and Improvements	Biglow	R3	27	R3	27	-0.04	-0.04	4.670%
34400	Generators	Biglow	R3	27	R3	27	-0.04	-0.04	4.549%
34400	Generators	Phase 3	R3	27	R3	27	-0.04	-0.04	4.549%
34500	Accessory Electric Equipment	Biglow	R3	27	R3	27	-0.04	-0.04	4.525%

34600	Miscellaneous Electric Power Plant Equipment	Biglow	R3	27	R3	27	-0.04	-0.04	4.886%
<u>End Life 2040</u>									
34100	Structures and Improvements	Coyote Springs	R2.5	91	R2.5	91	-0.03	-0.03	3.557%
34102	Structures and Improvements	Coyote Springs	R2.5	91	R2.5	91	-0.03	-0.03	3.545%
34103	Structures and Improvements	Coyote Springs	R2.5	91	R2.5	91	-0.03	-0.03	3.540%
34200	Fuel Holders, Producers, and Accessories	Coyote Springs	S3	40	S3	40	-0.03	-0.03	4.196%
34211	Fuel Holders, Producers, and Accessories	Coyote Springs	S3	40	S3	40	-0.03	-0.03	4.703%
34400	Generators	Coyote Springs	S3	38	S3	38	-0.03	-0.03	4.952%
34411	Generators	Coyote Springs	S3	38	S3	38	-0.03	-0.03	5.048%
34500	Accessory Electric Equipment	Coyote Springs	R2	85	R2	85	-0.03	-0.03	3.656%
34600	Miscellaneous Electric Power Plant Equipment	Coyote Springs	L2	46	L2	58	-0.03	-0.03	4.032%
<u>End Life 2050</u>									
34100	Structures and Improvements	Port Westward	R2.5	91	R2.5	91	-0.03	-0.03	2.730%
34102	Structures and Improvements	Port Westward	R2.5	91	R2.5	91	-0.03	-0.03	2.730%
34103	Structures and Improvements	Port Westward	R2.5	91	R2.5	91	-0.03	-0.03	2.730%
34200	Fuel Holders, Producers, and Accessories	Port Westward	S3	40	S3	40	-0.03	-0.03	3.098%
34400	Generators	Port Westward	S3	38	S3	38	-0.03	-0.03	3.229%
34500	Accessory Electric Equipment	Port Westward	R2	85	R2	85	-0.03	-0.03	2.667%
34600	Miscellaneous Electric Power Plant Equipment	Port Westward	L2	46	L2	59	-0.03	-0.03	2.990%
34500	Accessory Electric Equipment	Dispatch Gen.	R3	20	R3	20	-0.05	-0.03	7.199%
<u>End Life 2060</u>									
35200	Structures and Improvements	Non-Specific Locations	S6	52	S6	52	-0.10	-0.10	3.372%
35200	Structures and Improvements	Beaver Unit 8	S6	52	S6	52	-0.10	-0.10	3.372%
35200	Structures and Improvements	Biglow	S6	52	S6	52	-0.10	-0.10	2.075%
35200	Structures and Improvements	Colstrip	S6	52	S6	52	-0.10	-0.10	3.821%
35200	Structures and Improvements	Port Westward	S6	52	S6	52	-0.10	-0.10	2.075%
35200	Structures and Improvements	Faraday	S6	52	S6	52	-0.10	-0.10	4.593%
35200	Structures and Improvements	Round Butte	S6	52	S6	52	-0.10	-0.10	9.293%
35201	Structures and Improvements	Non-Specific Locations	S6	52	S6	52	-0.10	-0.10	2.342%
35300	Station Equipment	Non-Specific Locations	R2	50	R2	50	-0.15	-0.08	3.236%
35300	Station Equipment	Beaver Unit 8	R2	50	R2	50	-0.15	-0.08	3.236%
35300	Station Equipment	Beaver	R2	50	R2	50	-0.15	-0.08	4.141%
35300	Station Equipment	Biglow	R2	50	R2	50	-0.15	-0.08	2.892%
35300	Station Equipment	Port Westward	R2	50	R2	50	-0.15	-0.08	2.826%
35300	Station Equipment	Beithel	R2	50	R2	50	-0.15	-0.08	2.826%
35300	Station Equipment	Boardman	R2	50	R2	50	-0.15	-0.08	4.088%
35300	Station Equipment	Colstrip	R2	50	R2	50	-0.15	-0.08	3.986%
35300	Station Equipment	Coyote Springs	R2	50	R2	50	-0.15	-0.08	3.282%
35300	Station Equipment	Faraday	R2	50	R2	50	-0.15	-0.08	3.740%
35300	Station Equipment	North Fork	R2	50	R2	50	-0.15	-0.08	7.097%
35300	Station Equipment	Oak Grove	R2	50	R2	50	-0.15	-0.08	3.111%
35300	Station Equipment	Pelton	R2	50	R2	50	-0.15	-0.08	3.338%

35300	Station Equipment	River Mill	R2	50	R2	50	-0.15	-0.08	3.329%
35300	Station Equipment	Round Butte	R2	50	R2	50	-0.15	-0.08	3.389%
35300	Station Equipment	R Butte-Intelle	R2	50	R2	50	-0.15	-0.08	3.195%
35300	Station Equipment	Round Butte 100%	R2	50	R2	50	-0.15	-0.08	3.236%
35300	Station Equipment	R Butte-Switch	R2	50	R2	50	-0.15	-0.08	3.236%
35300	Station Equipment	Sullivan Unile	R2	50	R2	50	-0.15	-0.08	4.429%
35300	Station Equipment	Sullivan	R2	50	R2	50	-0.15	-0.08	2.850%
35400	Towers and Fixtures	Non-Specific Locations	R3	65	R3	75	-0.25	-0.15	2.850%
35400	Towers and Fixtures	Boardman	R3	65	R3	75	-0.25	-0.15	2.444%
35400	Towers and Fixtures	Colstrip	R3	65	R3	75	-0.25	-0.15	2.254%
35400	Towers and Fixtures	Coyote Springs	R3	65	R3	75	-0.25	-0.15	1.907%
35400	Towers and Fixtures	Oak Grove	R3	65	R3	75	-0.25	-0.15	5.624%
35400	Towers and Fixtures	Pellon	R3	65	R3	75	-0.25	-0.15	3.800%
35400	Towers and Fixtures	Round Butte	R3	65	R3	75	-0.25	-0.15	3.438%
35500	Poles and Fixtures	Non-Specific Locations	L0	56	L0	56	-0.85	-0.85	3.616%
35500	Poles and Fixtures	Boardman	L0	56	L0	56	-0.85	-0.85	3.371%
35500	Poles and Fixtures	Colstrip	L0	56	L0	56	-0.85	-0.85	3.332%
35500	Poles and Fixtures	North Fork	L0	56	L0	56	-0.85	-0.85	3.342%
35500	Poles and Fixtures	Oak Grove	L0	56	L0	56	-0.85	-0.85	3.353%
35500	Poles and Fixtures	Pellon	L0	56	L0	56	-0.85	-0.85	3.714%
35500	Poles and Fixtures	Round Butte	L0	56	L0	56	-0.85	-0.85	3.546%
35600	Overhead Conductors and Devices	Non-Specific Locations	R3	53	R3	53	-0.75	-0.45	3.286%
35600	Overhead Conductors and Devices	Boardman	R3	53	R3	53	-0.75	-0.45	4.428%
35600	Overhead Conductors and Devices	Colstrip	R3	53	R3	53	-0.75	-0.45	3.910%
35600	Overhead Conductors and Devices	Coyote Springs	R3	53	R3	53	-0.75	-0.45	2.986%
35600	Overhead Conductors and Devices	North Fork	R3	53	R3	53	-0.75	-0.45	3.500%
35600	Overhead Conductors and Devices	Oak Grove	R3	53	R3	53	-0.75	-0.45	8.278%
35600	Overhead Conductors and Devices	Pellon	R3	53	R3	53	-0.75	-0.45	10.568%
35600	Overhead Conductors and Devices	Round Butte	R3	53	R3	53	-0.75	-0.45	8.040%
35900	Roads and Trails	Colstrip	R4	60	R4	60	0.00	0.00	3.170%
36100	Structures and Improvements	Non-Specific Locations	R1.5	53	R1.5	53	-0.20	-0.20	3.333%
36102	Structures and Improvements	Non-Specific Locations	R1.5	53	R1.5	53	-0.20	-0.20	2.894%
36200	Station Equipment	Non-Specific Locations	L0	57	L0	60	-0.20	-0.15	3.238%
36200	Station Equipment	Bethel	L0	57	L0	60	-0.20	-0.15	3.238%
36200	Station Equipment	Harborton	L0	57	L0	60	-0.20	-0.15	3.155%
36200	Station Equipment	Sullivan Unile	L0	57	L0	60	-0.20	-0.15	3.155%
36200	Station Equipment	Summit	L0	57	L0	60	-0.20	-0.15	3.162%
36400	Poles, Towers, and Fixtures	Non-Specific Locations	L0	41	L0	41	-0.65	-0.65	4.737%
36500	Overhead Conductor and Devices	Non-Specific Locations	L2	37	L2	37	-0.80	-0.80	4.654%
36600	Underground Conduit	Non-Specific Locations	S6	54	S6	60	-0.15	-0.15	3.058%
36700	Underground Conductor and Devices	Non-Specific Locations	S2	40	S2	40	-0.70	-0.70	3.907%
36800	Line Transformers	Non-Specific Locations	R2.5	39	R2.5	39	-0.25	-0.15	4.552%
36901	Services Overhead	Non-Specific Locations	R3	46	R3	50	-0.70	-0.63	4.677%
36903	Services Underground	Non-Specific Locations	R3	46	R3	50	-0.70	-0.63	3.242%
37001	Meters - AMI	AMI Meters	R3	18	R3	18	0.00	0.00	6.812%
37002	Meters - Retained	Retained Meters	R3	18	R3	18	0.00	0.00	11.546%
37100	Equipment on Customers Premises	Non-Specific Locations	R3	10	R2	20	0.00	0.00	10.529%

37301	Streetlighting and Signal Systems	Non-Specific Locations	L2	37	L2	37	-0.70	-0.70	4.750%
37302	Circuits	Non-Specific Locations	L0	24	L0	24	-0.70	-0.48	8.163%
37307	Fixtures, Ornamental Posts and Devices	Non-Specific Locations	L0	22	L0	20	-0.70	-0.70	9.943%
	Sentinel Lighting Equipment								
39204	Heavy Duty Trucks	Non-Specific Locations	S6	10	R3	15	0.04	0.10	18.219%
39205	Medium Duty Trucks	Non-Specific Locations	S6	10	S3	12	0.01	0.10	19.338%
39206	Light Duty Trucks	Non-Specific Locations	S6	10	S6	10	0.10	0.10	20.482%
39208	Trailers	Non-Specific Locations	S6	20	S6	20	0.00	0.10	12.470%
39209	Autos	Non-Specific Locations	S6	10	S6	10	0.10	0.10	15.979%
39210	Helicopter	Non-Specific Locations	SQ	20	SQ	20	0.15	0.15	5.820%
39601	Man Lift Equipment	Non-Specific Locations	S6	15	L2	15	0.01	0.10	13.126%
39602	Digger Equipment	Non-Specific Locations	S6	10	L2	15	0.01	0.10	13.576%
39603	Cranes	Non-Specific Locations	S6	10	L2	15	0.01	0.10	12.885%
39607	Construction Equipment	Non-Specific Locations	S6	15	L2	15	0.01	0.10	14.529%
39000	Structures and Improvements	Non-Specific Locations	R0.5	33	R0.5	33	0.00	0.00	5.785%
39000	Structures and Improvements	Leased Premises - CSS	Lease	Period	Lease Period	0.00	0.00	0.00	5/31/2018
39000	Structures and Improvements	Leased Premises - Eastport	Lease	Period	Lease Period	0.00	0.00	0.00	12/31/2011
39000	Structures and Improvements	Leased Premises - EHC Tuatath	Lease	Period	Lease Period	0.00	0.00	0.00	5/31/2018
39000	Structures and Improvements	Leased Premises - Fleet Maint Ctr	Lease	Period	Lease Period	0.00	0.00	0.00	3/31/2013
39000	Structures and Improvements	Leased Premises - Hillsboro	Lease	Period	Lease Period	0.00	0.00	0.00	5/31/2013
39000	Structures and Improvements	Leased Premises - Salem	Lease	Period	Lease Period	0.00	0.00	0.00	5/31/2010
39000	Structures and Improvements	Leased Premises - Sherwood	Lease	Period	Lease Period	0.00	0.00	0.00	10/31/2015
39000	Structures and Improvements	Leased Premises - Wilsonville	Lease	Period	Lease Period	0.00	0.00	0.00	2/28/2015
39000	Structures and Improvements	Leased Premises - World Trade Center	R0.5	33	R0.5	33	0.00	0.00	5.837%
39001	Structures and Improvements	Non-Specific Locations	R0.5	33	R0.5	33	0.00	0.00	5.785%
39002	Structures and Improvements	Non-Specific Locations	R0.5	33	R0.5	33	0.00	0.00	5.785%
39003	Structures and Improvements	Non-Specific Locations	R0.5	33	R0.5	33	0.00	0.00	5.785%
39100	Office Furniture and Equipment	Non-Specific Locations	SQ	16	SQ	16	0.00	0.00	14.700%
39102	Computer and Office Equipment	Non-Specific Locations	SQ	5	SQ	5	0.00	0.00	33.333%
39102	Computer and Office Equipment	Boardman	SQ	5	SQ	5	0.00	0.00	33.333%
39102	Computer and Office Equipment	Round Butte	SQ	5	SQ	5	0.00	0.00	33.333%
39204	Heavy Duty Trucks	Boardman	S6	10	R3	15	0.04	0.10	16.227%
39204	Heavy Duty Trucks	Round Butte	S6	10	R3	15	0.04	0.10	16.616%
39205	Medium Duty Trucks	Boardman	S6	10	S3	12	0.01	0.10	15.747%
39205	Medium Duty Trucks	Round Butte	S6	10	S3	12	0.01	0.10	16.946%
39206	Light Duty Trucks	Boardman	S6	10	S6	10	0.10	0.10	33.333%
39206	Light Duty Trucks	Round Butte	S6	10	S6	10	0.10	0.10	20.707%
39208	Trailers	Boardman	S6	20	S6	20	0.00	0.10	9.675%
39208	Trailers	Round Butte	S6	20	S6	20	0.00	0.10	7.015%
39209	Autos	Boardman	S6	10	S6	10	0.10	0.10	13.452%
39300	Stores Equipment	Non-Specific Locations	SQ	22	SQ	22	0.00	0.00	13.334%
39300	Stores Equipment	Port Westward	SQ	22	SQ	22	0.00	0.00	5.405%
39400	Tools, Shop, and Garage Equipment	Non-Specific Locations	SQ	20	SQ	20	0.05	0.05	12.504%
39400	Tools, Shop, and Garage Equipment	Port Westward	SQ	20	SQ	20	0.05	0.05	6.061%
39500	Laboratory Equipment	Non-Specific Locations	SQ	18	SQ	18	0.00	0.00	12.158%
39500	Laboratory Equipment	Boardman	SQ	18	SQ	18	0.00	0.00	10.085%
39601	Man Lift Equipment	Round Butte	S6	15	L2	15	0.01	0.10	21.750%

39602	Digger Equipment	Round Butte	\$6	10	L2	15	0.01	0.10	25.097%
39602	Digger Equipment	Boardman	\$6	10	L2	15	0.01	0.10	14.050%
39603	Cranes	Boardman	\$6	10	L2	15	0.01	0.10	24.289%
39603	Cranes	Round Butte	\$6	10	L2	15	0.01	0.10	22.826%
39607	Construction Equipment	Boardman	\$6	15	L2	15	0.01	0.10	25.484%
39607	Construction Equipment	Round Butte	\$6	15	L2	15	0.01	0.10	12.584%
39701	Communication Equipment	Non-Specific Locations	L0	41	L0	50	0.00	0.00	4.049%
39701	Wire Line - Line Equipment	Faraday	L0	41	L0	50	0.00	0.00	3.712%
39701	Wire Line - Line Equipment	North Fork	L0	41	L0	50	0.00	0.00	3.856%
39701	Wire Line - Line Equipment	OG-Timothy Lake	L0	41	L0	50	0.00	0.00	3.743%
39701	Wire Line - Line Equipment	Oak Grove	L0	41	L0	50	0.00	0.00	4.177%
39701	Wire Line - Line Equipment	Pelton	L0	41	L0	50	0.00	0.00	4.264%
39701	Wire Line - Line Equipment	River Mill	L0	41	L0	50	0.00	0.00	3.977%
39701	Wire Line - Line Equipment	Round Butte	L0	41	L0	50	0.00	0.00	4.210%
39703	Radio, Microwave, and Terminal Equipment	Non-Specific Locations	L2	24	L2	24	0.00	0.00	8.529%
39703	Radio, Microwave, and Terminal Equipment	Beaver Unit 8	L2	24	L2	24	0.00	0.00	7.244%
39703	Radio, Microwave, and Terminal Equipment	Beaver	L2	24	L2	24	0.00	0.00	8.887%
39703	Radio, Microwave, and Terminal Equipment	Biglow	L2	24	L2	24	0.00	0.00	6.186%
39703	Radio, Microwave, and Terminal Equipment	Boardman	L2	24	L2	24	0.00	0.00	9.905%
39703	Radio, Microwave, and Terminal Equipment	Bull Run	L2	24	L2	24	0.00	0.00	9.572%
39703	Radio, Microwave, and Terminal Equipment	Colstrip	L2	24	L2	24	0.00	0.00	10.988%
39703	Radio, Microwave, and Terminal Equipment	Coyote Springs	L2	24	L2	24	0.00	0.00	8.340%
39703	Radio, Microwave, and Terminal Equipment	Faraday	L2	24	L2	24	0.00	0.00	9.750%
39703	Radio, Microwave, and Terminal Equipment	Harborton	L2	24	L2	24	0.00	0.00	9.901%
39703	Radio, Microwave, and Terminal Equipment	River Mill	L2	24	L2	24	0.00	0.00	27.897%
39703	Radio, Microwave, and Terminal Equipment	OG-Timothy Lake	L2	24	L2	24	0.00	0.00	13.380%
39703	Radio, Microwave, and Terminal Equipment	Oak Grove	L2	24	L2	24	0.00	0.00	10.832%
39703	Radio, Microwave, and Terminal Equipment	Pelton	L2	24	L2	24	0.00	0.00	9.450%
39703	Radio, Microwave, and Terminal Equipment	Pelton Unlicensed	L2	24	L2	24	0.00	0.00	11.892%
39703	Radio, Microwave, and Terminal Equipment	River Mill	L2	24	L2	24	0.00	0.00	11.782%
39703	Radio, Microwave, and Terminal Equipment	Round Butte	L2	24	L2	24	0.00	0.00	8.918%
39703	Radio, Microwave, and Terminal Equipment	R Butte-Intertie	L2	24	L2	24	0.00	0.00	6.624%
39703	Radio, Microwave, and Terminal Equipment	Sullivan	L2	24	L2	24	0.00	0.00	8.883%
39703	Radio, Microwave, and Terminal Equipment	Summit	L2	24	L2	24	0.00	0.00	8.558%
39703	Radio, Microwave, and Terminal Equipment	Port Westward	L2	24	L2	24	0.00	0.00	6.272%
39706	Mobile Radio Equipment	Non-Specific Locations	SQ	5	SQ	5	0.00	0.00	33.333%
39707	Telephone Equipment	Non-Specific Locations	SQ	10	SQ	10	0.00	0.00	33.333%
39800	Miscellaneous Equipment	Non-Specific Locations	SQ	16	SQ	16	0.00	0.00	25.275%