

## *PacifiCorp*

***Book Depreciation Study of Electric Property  
As of December 31, 2006***

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August 2007

Mr. David Mendez

Chief Accounting Officer  
PacifiCorp  
825 NE Multnomah, Suite 1900  
Portland, Oregon 97232

Dear Mr. Mendez:

In accordance with your request, we have conducted a book depreciation study of the Electric Utility property of PacifiCorp (“PacifiCorp” or the “Company”). The study recognized addition and retirement experience through March 31, 2006, and the comparisons presented herein are based on depreciable plant balances as December 31, 2006

Study depreciation rates have been calculated using the average life group (“ALG”) procedure and the remaining life technique, consistent with prior studies.

The summary shown in Table A (following) is taken from Schedule 1, which show the annual depreciation provisions for the existing and study rates. The recommended depreciation rates are developed in Schedule 1. Based on the December 31, 2006, depreciable plant balances, study rates will result in a decrease in total annual depreciation provisions. The existing rates are those approved by each state commission. Schedule 2 shows the mortality characteristics (average service life, retirement dispersion, net salvage and retirement years) determined for each depreciable property group, as well as the mortality characteristics reflected in the existing rates.

Schedule 3 shows an example (for Account 312, Boiler Plant Equipment for the Hunter Plant) of the depreciation rate calculation procedure used for Production Plant.

A comparison of the effect of each set of study account rates with that of the existing rates is shown on the next page (Table A).

TABLE A

[1]	[2]	[3]		[4]	[5]		[6]	[7]
	12/31/2006	Accrual Rate			Annual Accrual			Increase or
<u>Function</u>	<u>Balance</u>	<u>Existing</u>	<u>Proposed</u>		<u>Existing</u>	<u>Proposed</u>		<u>(Decrease)</u>
	\$	%	%		\$	\$		\$
<u>Production Plant</u>								
Steam Production	4,687,335,913	3.14	2.01		146,994,980	94,177,049		(52,817,931)
Hydraulic Production	507,940,786	2.42	2.82		12,314,551	14,347,241		2,032,690
Other Production	<u>787,355,884</u>	3.42	3.56		<u>26,931,998</u>	<u>28,039,681</u>		<u>1,107,683</u>
Subtotal Production	<u>5,982,632,583</u>	3.11	2.28		<u>186,241,529</u>	<u>136,563,971</u>		<u>(49,677,558)</u>
<u>Transmission Plant (System)</u>								
	2,652,005,379	2.12	2.15		56,313,992	56,981,736		667,744
<u>Distribution Plant</u>								
Oregon	1,484,738,167	2.89	3.45		42,855,111	51,177,698		8,322,587
Washington	348,051,140	2.97	3.24		10,344,646	11,273,026		928,380
Idaho	228,782,258	2.73	2.78		6,248,403	6,359,143		110,740
Wyoming	448,005,125	2.80	3.08		12,564,145	13,798,530		1,234,385
California	189,247,340	2.99	3.80		5,658,122	7,182,106		1,523,984
Utah	<u>1,904,102,727</u>	2.55	3.17		<u>48,603,233</u>	<u>60,420,715</u>		<u>11,817,482</u>
Subtotal Distribution	<u>4,602,926,757</u>	2.74	3.26		<u>126,273,660</u>	<u>150,211,218</u>		<u>23,937,558</u>
<u>General Plant</u>								
Oregon	194,962,540	5.05	4.37		9,854,478	8,520,984		(1,333,494)
Washington	36,684,506	5.54	5.49		2,031,786	2,014,741		(17,045)
Idaho	35,656,561	4.61	3.81		1,644,028	1,358,903		(285,125)
Montana	8,007,193	4.75	3.17		380,659	254,150		(126,509)
Wyoming	76,241,977	4.49	5.46		3,422,385	4,159,676		737,291
California	11,276,567	4.05	5.15		456,660	580,303		123,643
Utah	<u>252,988,167</u>	4.38	4.38		<u>11,075,195</u>	<u>11,075,649</u>		<u>454</u>
Subtotal General	<u>615,817,511</u>	4.69	4.54		<u>28,865,191</u>	<u>27,964,406</u>		<u>(900,785)</u>
<u>Mining Operations</u>								
Utah	<u>196,152,876</u>	5.87	3.52		<u>11,510,180</u>	<u>6,905,799</u>		<u>(4,604,381)</u>
Total Depreciable Plant	<u>14,049,535,106</u>	2.91	2.69		<u>409,204,552</u>	<u>378,627,130</u>		<u>(30,577,422)</u>

The tables below compare the functional lives and net salvage allowance for the prior study and this study:

## AVERAGE SERVICE LIVES

### AVERAGE LIFE

<u>Plant Function</u>	<u>Existing Years</u>	<u>Proposed Years</u>
<u>Production</u>		
Steam	39	50
Hydraulic	62	62
Other	33	30
<u>Transmission</u>	57	58
<u>Distribution</u>		
Oregon	44	47
Washington	49	49
Idaho	45	44
Wyoming	45	47
California	50	52
Utah	45	46
<u>General</u>		
Oregon	26	29
Washington	22	21
Idaho	25	26
Montana	22	25
Wyoming	20	19
California	21	23
Utah	25	26
<u>Mining Operations</u>		
Utah	16	22

## NET SALVAGE

<u>Plant Function</u>	<u>Existing</u> %	<u>Proposed</u> %
<u>Production</u>		
Steam	(4)	(8)
Hydraulic	(7)	(8)
Other	(1)	(2)
<u>Transmission</u>	(20)	(25)
<u>Distribution</u>		
Oregon	(32)	(57)
Washington	(49)	(56)
Idaho	(23)	(34)
Wyoming	(32)	(47)
California	(46)	(85)
Utah	(23)	(42)
<u>General</u>		
Oregon	3	1
Washington	(4)	1
Idaho	6	4
Montana	-	(1)
Wyoming	13	8
California	9	3
Utah	6	6
<u>Mining Operations</u>		
Utah	1	2

The following sections of this report discuss the differences between the rate calculation procedures and techniques, describe the methods of analysis used and the bases for the conclusions reached, and recommend both immediate and future actions.

We appreciate this opportunity to serve PacifiCorp and would be pleased to meet with you, if you desire, to discuss further the matters presented in this report.

Yours truly,

A handwritten signature in black ink that reads "Donald S. Roff". The signature is written in a cursive, flowing style.

Donald S. Roff

President

Depreciation Specialty Resources



## PURPOSE OF DEPRECIATION

Book depreciation accounting is merely the recognition in financial statements that physical assets are consumed in the process of providing a service or a product. Generally accepted accounting principles require the recording of depreciation provisions to be systematic and rational. To accomplish this, depreciation expense should, to the extent possible, match either the consumption of the facilities or the revenues generated by the facilities. Such matching ensures that financial statements accurately reflect the results of operations and changes in financial position.

Since utility revenues have been determined through regulation and are expected to continue to be, asset consumption is not automatically reflected in revenues. Therefore, the consumption of utility assets must be measured directly by conducting a book depreciation study to accurately determine their mortality characteristics.

The matching concept is also an essential element of basic regulatory philosophy, known as “intergenerational customer equity.” Intergenerational customer equity means the costs are borne by the generation of customers that caused them to be incurred, not by some earlier or later generation. This matching is required to ensure that charges to customers reflect the actual costs of providing service.

## DEPRECIATION DEFINITIONS

The Uniform System of Accounts prescribed for electric utilities by the Federal Energy Regulatory Commission (“FERC”), followed by PacifiCorp, states that:

“Depreciation,” as applied to depreciable electric plant, means the loss in service value not restored by current maintenance, incurred in connection with the consumption or prospective retirement of electric plant in the course of service from causes which are known to be in current operation and against which the utility is not protected by insurance. Among the causes to be given consideration are wear and tear, decay, action of the elements, inadequacy, obsolescence, changes in the art, changes in demand and requirements of public authorities.

“Service value” means the difference between original cost and net salvage value of electric plant.

“Net salvage value” means the salvage value of property retired less the cost of removal.

“Salvage value” means the amount received for the property retired less any expenses incurred in connection with the sale or in preparing the property for sale, or, if retained, the amount at which the material is chargeable to materials and supplies or other appropriate account.

“Cost of removal” means the cost of demolishing, dismantling, tearing down or otherwise removing electric plant, including the cost of transportation and handling incidental thereto.

Thus, it is the salvage that will actually be received and the cost of removal that will actually be incurred, both measured at the price level at the time of receipt or incurrence, that is required to be recognized by PacifiCorp through capital recovery. Thus, accrual accounting is utilized.

These definitions are consistent with the purpose of depreciation, and the study reported here was conducted in a manner consistent with both.

## THE BOOK DEPRECIATION STUDY

Implementation of a policy toward book depreciation that recognizes the purpose of depreciation requires accurate determination of the mortality characteristics that are applicable to surviving property. The purpose of the depreciation study reported herein is to measure those mortality characteristics, to use the characteristics to determine appropriate rates for accrual of depreciation and to test the adequacy of the accumulated provision for depreciation, if necessary.

*Step One* of the study was a Life Analysis, consisting of a determination of historical retirement experience and an evaluation of the applicability of that experience to surviving property. For Production Plant, this step also entailed a determination of generating unit retirement dates suitable for calculating depreciation rates, and an analysis of past interim addition and retirement activity. Retirement dates were developed by PacifiCorp engineering and planning personnel giving recognition to operating characteristics, environmental constraints and other factors.

*Step Two* was a Salvage and Cost of Removal Analysis, consisting of a study of salvage and cost of removal experience and an evaluation of the applicability of that experience to surviving property. Cost of removal and salvage have been recognized two ways for production facilities.

Cost of removal and salvage related to interim retirements have been recognized based upon an analysis of historical experience. Cost of removal and salvage related to terminal retirements have been recognized based upon site-specific demolition cost estimates of other utilities.

*Step Three* consisted of the determination of the average service lives, the retirement dispersion patterns identified by Iowa-type curves, or interim factors and the net salvage factors applicable to surviving property.

*Step Four* was the determination of the depreciation rate applicable to each depreciable property group recognizing the results of the work in Steps One through Three.

The major effort of the study is the determination of the appropriate mortality characteristics.

The remainder of this report discusses how those characteristics were determined, describes how the mortality characteristics have been used to calculate rates and presents the results of the rate calculations.

### LIFE ANALYSIS

The Life Analysis for the property concerns the determination of average service lives and Iowa-type retirement dispersion patterns and generating unit retirements dates. The Life Analysis for Production Plant consisted of both a forecast and a historical analysis, and for other property, it consisted of only a historical analysis. PacifiCorp engineering and planning personnel developed the estimated retirement dates giving consideration to operating characteristics, environmental constraints, usage and availability.

#### Production Plant

The nature of Production Plant is such that the applicable average service life and dispersion pattern can be determined only after terminal retirements have taken place. Terminal retirements are composed of those original additions and interim additions that survive to the end of the life of the unit. Without terminal retirements, any method of life analysis will usually indicate a higher average service life and less dispersion than is applicable to the property. Average service life will be accurately measured only when original and interim additions, and interim and terminal retirements are included.

For Production Plant, the Life Analysis required two steps. The first step was the estimation of the retirement date of each generating unit. The second step was the calculation of past interim addition and retirement ratios. The Company's engineers and planning personnel provided the estimated retirement date for each generating station. The retirement dates utilized for rate calculations are shown in Column 3 of Schedule 2.

Past interim addition and retirement ratios were determined from an analysis of actual Company experience conducted by plant and account, and separate ratios were determined for each Production Plant account. The past interim addition analysis consisted of relating the sum of the past interim additions to the sum of the past interim retirements. The past interim additions are expressed as a ratio of interim retirements and thus are the number of dollars of past interim additions for each dollar of interim retirements. The interim retirement analysis consisted of relating the sum of the past interim retirements to the sum of the depreciable balances. When expressed as a percentage, the interim retirement ratio is the depreciation rate that would have recovered an amount equal to the total interim retirements.

### Mass Properties

An analysis of historical retirement activity, suitably tempered by informed judgment as to the future applicability of such activity to surviving property, forms the basis for determination of average service lives and dispersion characteristics. Retirement experience through March 31, 2006, was analyzed using the Actuarial method of analysis of property mortality for most non-production property groups. This method could be used because the age of retirements and surviving property is known.

The Actuarial method determines actual survivor curves for selected periods of actual retirement experience. In order to recognize trends in life characteristics and ensure that the valuable information in the curves is available to the analyst, actual survivor curves were calculated using several different periods of actual retirement experience; and the average service lives and retirement dispersion patterns indicated by these actual survivor curves were identified by visually fitting Iowa-type dispersion patterns to the actual curves.

It is important to discern trends in historical mortality experience. In order to determine trends, the periods (year bands) of retirement experience analyzed were (1) the past five years, (2) the past ten years, (3) the past 20 years, (4) the past 30 years, and (5) the full band of retirement experience. The actual survivor curve for each of these year bands was plotted, and the Iowa curves were visually fit to ensure that the significant amount of information contained in the actual curves and the underlying data are available to the analyst and to ensure that the analyst does not fall into the trap of letting the computer do his thinking. Consideration was given to future expectations that might be different from that reflected in the historical experience, as well as trends in life and curve shape.

Because aged retirement information is not readily available for certain asset categories, namely, the Distribution Line accounts for the Utah Division and the Meter account, an approach known as the Simulated Plant Record (“SPR”) method was employed. The SPR method determines retirement dispersion and average service life combinations for various bands of years that best match the actual retirements and balances for each asset category. The simulated balances procedure consists of applying survivor ratios (portion surviving at each age) from Iowa-type dispersion patterns in order to calculate annual balances, and then comparing the calculated

balances with the actual balances for several periods, followed by statistical comparisons of differences in balances. The simulated retirements procedure is similar, except that the retirement frequency rates of the Iowa patterns are utilized to calculate annual retirements, and the comparisons are to actual retirements rather than to balances. Tabulations of the best ranking curves were also made.

Iowa-type curves were devised empirically over 60 years ago by the Engineering Research Institute at what is now Iowa State University to provide a set of standard definitions of retirement dispersion. Retirement dispersion merely recognizes that groups of assets have individual assets of different lives (i.e., each asset retires at differing ages). Retirement dispersion is the scattering of retirements by age around the average service life for each group of assets. Standard dispersion patterns are useful because they make calculations of the remaining life of existing property possible and allow life characteristics to be compared.

The Engineering Research Institute collected dated retirement information on many types of industrial and utility property and devised empirical curves that matched the range of patterns found. A total of 18 curves were defined. There were six left-skewed, seven symmetrical and five right-skewed curves, varying from wide to narrow dispersion patterns. The left-skewed curves are known as the “L series,” the symmetrical as the “S series” and the right-skewed as the “R series.” A number identifies the range of dispersion. A low number represents a wide pattern and a high number a narrow pattern. The combination of one letter and one number defines a unique dispersion pattern.

## SALVAGE AND COST OF REMOVAL ANALYSIS

Production Plant interim net salvage factors are shown in Column 6 and terminal net salvage amounts are shown in Column 7 of Schedule 2. For Transmission, Distribution and General Plant, the salvage ratios recommended in this study are shown in Column 9 of Schedule 2 and the cost of removal ratios are shown in Column 10. The analysis was done in a manner that allows salvage and cost of removal factors to be selected for each depreciable property group. The analysis consists of calculating salvage and cost of removal factors for each year for each property group. Annual, rolling and shrinking band factors were calculated for certain property groups. The rolling band analysis compensates for transaction year mismatches in the database. These mismatches occur because all activity on a retirement work order may not be recorded in the same year. The shrinking bands show trends not easily seen from the annual factors. In addition, retirements, salvage and cost of removal associated with third party reimbursements were identified for the period 2004 – 2006. These amounts were removed from the salvage and cost of removal analysis. In general, this had the effect of making net salvage slightly more negative.

The Company has relevant interim salvage and cost of removal experience for Production Plant but not for terminal salvage and cost of removal. The interim salvage and cost of removal factors selected for Production Plant reflect actual experience. The terminal net salvage factors selected for Steam and Other Production Plant considered the nature of the facilities and the cost estimates of other utilities. Consistent with prior studies, a unit cost per megawatt of capacity was used to estimate terminal net salvage amounts. These amounts were converted to percentages. Terminal net salvage has not been recognized for most of the Hydraulic Production



Plants. A decommissioning reserve has been proposed for plants which have a definitive decommissioning agreement, as well as small plants for which the Company has estimated as having some probability of being decommissioned in the next ten-year period.

### EVALUATION OF ACTUAL EXPERIENCE

The analysis process involves historical retirement experience. Since the depreciation rates are to be applied to surviving property, the historical mortality experience indicated by the Life and the Salvage and Cost of Removal Analyses must be evaluated to ensure that the mortality characteristics used to calculate the rates are applicable to surviving property. The evaluation is required to ensure the validity of the recommended depreciation rates.

The evaluation process requires knowledge of the type of property surviving; the type of property retired; the reasons for changing life, dispersion, salvage and cost of removal characteristics; and the effect of present and future plans on property life. The evaluation included extensive discussions with PacifiCorp accounting, engineering and operating personnel; determination of the type of property carried in each account; and special analyses of retirements to identify the type of property retired and reasons for retirement.

### CALCULATION OF DEPRECIATION RATES

The rate calculation procedures listed below implement the straight-line method of depreciation:

1. Units-of-Production (“UOP”)
2. Average Life Group (“ALG”)
3. Equal Life Group (“ELG”)

UOP is a straight-line procedure because productive life can be measured either by time or by usage. If usage is the appropriate criterion, depreciation should be straight-line over usage, with each unit of usage carrying the same amount of depreciation. The UOP procedure is straight-line over life measured by usage. ALG and ELG are straight-line procedures that reflect life measured by time, with ALG utilizing average life and ELG, actual life.

UOP is appropriate for assets that produce or are consumed in a distinctive pattern, such as certain mining facilities. For these facilities, UOP best matches costs with consumption of the facilities and best promotes intergenerational equity by assigning the cost of the unit to the generations of customers in proportion to use in providing service to each generation.

Remaining life rates can be calculated using the following formula:

$$\text{Rate} = \frac{\text{Plant Balance} - \text{Net Salvage} - \text{Book Reserve}}{\text{Average Remaining Life}}$$

The existing rates are ALG remaining life.

The remaining life depreciation rates for Production Plant were calculated to cause the book reserve for each property group to become zero at the time of the estimated retirement of the station. Future interim retirements indicated by the historical analysis, net salvage for interim retirements and net salvage for terminal retirements were reflected in the rate calculations.

Schedule 3 utilizes Account 312, Boiler Plant Equipment, Hunter Plant to demonstrate how the formula was used to calculate a remaining life rate for each plant and account that is intended to cause full recovery at the time the last generating unit is retired. The future interim retirement amounts and the terminal retirement amounts are calculated for each generating unit from the

interim retirement ratios shown in Column 5 of Schedule 2, the remaining life span of each individual generating unit determined from the retirement date shown in Column 3 of Schedule 2, and the December 31, 2006, depreciable plant balances. The rate calculation is shown on Schedule 3 and uses the future annual interim addition and retirement amounts and plant balances calculated on that schedule. The depreciable plant and book reserve balances are from Company accounting records, the interim net salvage factors were determined by the study and the terminal net salvage factors were developed from demolition studies and unit cost factors of other utilities. Interim additions equal to interim retirements were included for the period 2007 through 2011. Such period corresponds to the timing of the next depreciation study. Inclusion of these interim retirements mitigates the automatic increase in depreciation rate that would be required in the next depreciation study.

#### ACCOMPLISHMENT OF ACCOUNTING AND REGULATORY PRINCIPLES

The matching (cause and effect) principle of accounting has a significant influence on how a depreciation study of Production Plant is conducted. It is necessary to incorporate future interim additions into the calculation of power plant depreciation rates to comply with the matching principle because the generating unit retirement dates cannot occur without the future additions for plant enhancements and component replacements occurring. The matching principle allows either elimination of both the future additions and the life the future additions cause or the inclusion of both. Interim retirements were included to ensure they are fully depreciated when they occur, and they can easily be estimated based on past experience. Future interim additions should normally be included in order to put all rate calculation formula elements on the same basis. The impact of incorporating the effect of future interim additions on the depreciation rate

produces a level of expense substantially above the depreciation rates recommended in this study. While it would be proper to include this effect in depreciation rates, interim additions equal to interim retirements for the next five years were included in this study.

Utility depreciation is a group concept, and depreciation rates are based on the recognition that a property group has an average service life. However, very little of the property is “average.” The average concept carries with it recognition that most property will be retired at an age either less than or greater than the average service life. This study recognized the existence of this variation through the identification of Iowa-type retirement dispersion patterns and future interim retirement ratios.

## RESULTS

Based on December 31, 2006, depreciable balances, the composite depreciation rate decreased from 2.91% to 2.69%. A number of significant changes in mortality characteristics (average service life, retirement dispersion and net salvage) and reasons for change are discussed below:

### Steam Production Plant

The composite rate decreased from 3.14% to 2.01%. The major reason for the change is updated retirement dates based upon longer life spans.

The Actuarial method of analysis will overstate the average service life when terminal retirements are lacking. While the Company has terminal retirement experience for steam generating units, the Actuarial method was not used because retirement experience is insufficient

to provide meaningful results. Schedule 2 shows the estimated year of retirement of each existing steam plant.

#### Hydraulic Production

The composite rate increased from 2.42% to 2.82%. The rates for hydroelectric plants are calculated in the same way as that of Production Plant. The influencing factors are additional investment and dismantlement costs for Condit, Cove, and American Fork. A significant portion of this increase will disappear, as the dismantlement efforts at Condit and American Fork are completed.

#### Other Production Plant

The composite rate increased from 3.42% to 3.56%. Terminal retirement dates were provided by the Company and are shown in Column 3 of Schedule 2.

#### Transmission Plant

The composite rate increased from 2.12% to 2.15%. There is a slight decrease in the average service lives and slightly more negative net salvage. Account 354, Towers and Fixtures; Account 355, Poles and Fixtures; and Account 356, Overhead Conductors and Devices; are the major influences because of the relative magnitude of their plant balances. This study examined Transmission Plant on a total system basis consistent with how it is operated and with the prior study.

### Distribution Plant

The composite rate for all Distribution Plant increased from 2.74% to 3.26%. The major influences, Accounts 362, 364, 365 and 368, are consistent in each state and are a result of the relative magnitude of their plant balances. The average service lives are generally increasing. The recognition of more negative net salvage is also influencing the results. The following summarizes the composite rate changes by state, as shown on Schedule 1:

- Oregon - Increased from 2.89 % to 3.45%
- Washington - Increased from 2.97% to 3.24%
- Wyoming - Increased from 2.80% to 3.08%
- California - Increased from 2.99% to 3.80%
- Idaho - Increased from 2.73% to 2.78%
- Utah - Increased from 2.55% to 3.17%

### General Plant

The composite rate for all General Plant decreased from 4.69% to 4.54%. The following summarizes the changes by state, as shown on Schedule 1:

- Oregon - Decreased from 5.05% to 4.37%
- Washington – Decreased from 5.54% to 5.49%
- Montana - Decreased from 4.75% to 3.17%
- Wyoming - Increased from 4.49% to 5.46%
- California - Increased from 4.05% to 5.15%
- Idaho - Decreased from 4.61% to 3.81%
- Utah – Unchanged at 4.38%

## Mining Operations - Utah

The total change is a decrease from 5.87% to 3.52%. The primary influence is Account 399.45, Underground Equipment, where a longer average service life was recognized and the reserve position caused the rate to decrease.

## GENERAL PLANT AMORTIZATION

PacifiCorp has implemented a process commonly referred to as “General Plant Amortization.” These asset categories are characterized as containing many items of small unit costs with similar mortality characteristics. In addition, these assets represent a very small portion of the total asset base.

Under this method of accounting, amounts recorded as additions to Plant in Service are recorded at the vintage account level only. These amounts are being amortized over their average service lives as determined by the 1991 depreciation study, and then confirmed in 1997 and 2002. When each vintage reaches an age equal to this period, the original cost is retired from utility plant in service. These procedures have eliminated the costly tracking of many small items and resulted in more effective utilization of property accounting resources.

The following table lists the amortization periods presently in use:

<u>Account</u>	<u>Description</u>	<u>Life in Years</u>
390.3	Structures and Improvements - Panels	15
<b><u>Office Furniture and Equipment</u></b>		
391.0	Office Furniture	20
391.2	Personal Computers and Printers	5
391.3	Office Equipment	8
<b><u>Operations Equipment</u></b>		
393.0	Stores Equipment	25
394.0	Tools, Shop and Garage Equipment	24
395.0	Laboratory Equipment	20
397.2	Communications Equipment - Mobile Radio	11
398.0	Miscellaneous Equipment	20

While these asset categories were not a part of the depreciation study, a limited review of the historical experience confirms the validity of the amortization periods shown above.

### RECOMMENDATIONS

Our recommendations for your future actions in regard to book depreciation are as follows:

1. The annual depreciation rates shown on Schedule 1 are applicable to existing property, so we recommend adoption of the remaining life rates in Column 12 of Schedule 1.
  
2. Because of variation of service lives and net salvage experience with time, a complete depreciation study should be made during 2012 based on retirement experience through December 31, 2011. Exact timing of the study should be coordinated with a retail rate case to ensure timely implementation of revised depreciation rates.



3. Consider the full impact of future additions on the depreciation rate for Production Plant in future studies.
4. Periodically examine the potential net salvage for Hydraulic Production Facilities as more information becomes available.
5. The depreciation rate to be used for the Lakeside Peaking Units is 2.95%.
6. The depreciation rate to be used for the Leaning Juniper facility is 4.07%
7. The depreciation rate to be used for the new wind facilities is 4.06%.

PACIFICORP  
REMAINING LIFE DEPRECIATION RATES

SCHEDULE 1

[1] Account Number	[2] Description	[3] 12/31/2006 Balance \$	[4] IOWA CURVE	[5] Average Life Yrs	[6] NET SALVAGE Percent %	[7] NET SALVAGE Amount \$	[8] 12/31/2006 Book Reserve \$	[9] Net Plant \$	[10] Rem. Life Yrs	[11] Annual Amount \$	[12] Deprec. Rate %	[13] Existing Rate %	[14] Annual Amount \$	[15] Increase or (Decrease) \$
<b>STEAM PRODUCTION PLANT</b>														
<b>BLUNDELL</b>														
310.20	Land Rights	32,411,629	LIFESPAN	38.12	-	-	19,818,962	27.00	734,036	2.26	3.81	1,234,883	(500,847)	
311.00	Structures & Improvements	6,883,493	LIFESPAN	46.12	(2.55)	(170,429)	2,970,024	25.95	114,452	1.71	3.45	230,581	(116,129)	
312.00	Boiler Plant Equipment	20,821,060	LIFESPAN	42.09	(2.45)	(505,216)	10,123,816	24.60	411,537	2.00	3.53	727,923	(316,386)	
314.00	Turbogenerator Units	15,568,602	LIFESPAN	41.09	(3.94)	(613,403)	8,476,332	23.31	330,574	2.12	3.85	599,391	(268,817)	
315.00	Accessory Electric Equipment	4,810,398	LIFESPAN	47.13	(1.74)	(83,701)	2,054,006	26.19	78,427	1.63	3.38	162,591	(84,164)	
316.00	Misc. Power Plant Equipment	1,058,857	LIFESPAN	41.00	(2.69)	(28,483)	461,848	20.28	22,774	2.15	3.68	36,966	(16,192)	
	Total Blundell	81,154,039		40.93	(1.73)	(1,401,232)	43,134,329	25.46	1,691,799	2.08	3.69	2,994,336	(1,302,537)	
<b>CARBON</b>														
311.00	Structures & Improvements	12,195,375	LIFESPAN	40.35	(9.94)	(1,212,220)	4,381,770	13.55	323,378	2.65	4.39	535,377	(211,999)	
312.00	Boiler Plant Equipment	53,344,029	LIFESPAN	31.73	(9.77)	(5,211,712)	24,361,413	13.10	1,859,650	3.49	5.26	2,805,896	(946,246)	
314.00	Turbogenerator Units	20,104,051	LIFESPAN	34.45	(10.37)	(2,084,790)	8,364,946	12.51	688,661	3.33	4.66	936,849	(268,188)	
315.00	Accessory Electric Equipment	4,483,667	LIFESPAN	42.36	(9.59)	(429,984)	3,394,423	13.64	111,380	2.48	3.38	151,548	(40,168)	
316.00	Misc. Power Plant Equipment	324,177	LIFESPAN	38.67	(9.49)	(30,764)	112,951	11.10	10,176	3.14	5.15	16,699	(6,519)	
	Total Carbon	90,451,299		34.05	(9.92)	(8,969,470)	38,740,308	13.05	2,973,245	3.29	4.92	4,446,365	(1,473,120)	
<b>CHOLLA</b>														
311.00	Structures & Improvements	46,531,254	LIFESPAN	59.67	(6.53)	(3,038,491)	26,467,173	37.13	622,208	1.34	2.37	1,102,791	(480,583)	
312.00	Boiler Plant Equipment	224,663,224	LIFESPAN	56.89	(6.04)	(13,569,659)	126,951,548	34.54	3,221,811	1.43	2.44	5,481,783	(2,259,972)	
314.00	Turbogenerator Units	52,435,858	LIFESPAN	54.19	(7.87)	(4,126,702)	29,375,361	32.29	841,970	1.61	2.46	1,289,922	(447,952)	
315.00	Accessory Electric Equipment	46,931,139	LIFESPAN	61.88	(5.38)	(2,524,895)	27,938,097	37.54	573,254	1.22	2.19	1,027,792	(454,538)	
316.00	Misc. Power Plant Equipment	3,144,722	LIFESPAN	50.56	(5.43)	(170,758)	1,496,604	27.32	54,781	1.74	2.44	76,731	(21,951)	
	Total Cholla	373,706,197		57.43	(6.27)	(23,430,505)	184,587,647	34.86	5,314,022	1.42	2.40	8,979,019	(3,664,997)	
<b>COLSTRIP</b>														
311.00	Structures & Improvements	57,092,259	LIFESPAN	61.88	(5.23)	(2,985,925)	29,520,152	40.84	748,238	1.31	2.24	1,278,867	(530,629)	
312.00	Boiler Plant Equipment	109,820,196	LIFESPAN	58.26	(4.82)	(5,293,334)	59,610,516	37.87	1,574,083	1.43	2.30	2,525,865	(951,782)	
314.00	Turbogenerator Units	31,536,371	LIFESPAN	51.87	(6.94)	(2,188,624)	13,746,716	35.53	562,293	1.78	2.55	804,177	(241,884)	
315.00	Accessory Electric Equipment	8,906,050	LIFESPAN	63.00	(3.94)	(350,898)	4,584,321	41.34	110,893	1.25	2.18	194,152	(83,259)	
316.00	Misc. Power Plant Equipment	2,181,451	LIFESPAN	48.99	(4.51)	(98,383)	1,229,723	29.96	41,046	1.88	2.62	57,154	(16,109)	
	Total Colstrip	209,536,329		58.39	(5.21)	(10,917,165)	104,492,622	38.39	3,036,552	1.45	2.32	4,860,215	(1,823,662)	
<b>CRAIG</b>														
311.00	Structures & Improvements	35,748,677	LIFESPAN	52.97	(6.06)	(2,166,370)	17,844,955	27.01	743,062	2.08	2.57	918,741	(175,679)	
312.00	Boiler Plant Equipment	90,528,120	LIFESPAN	43.91	(5.75)	(5,205,367)	58,867,409	25.75	2,286,113	2.53	2.86	2,408,048	(121,935)	
314.00	Turbogenerator Units	19,618,853	LIFESPAN	47.33	(7.11)	(1,394,900)	9,183,085	24.41	484,665	2.47	2.77	543,442	(58,777)	
315.00	Accessory Electric Equipment	16,399,943	LIFESPAN	54.02	(5.25)	(860,997)	8,301,990	27.24	328,890	2.01	2.50	409,999	(81,109)	
316.00	Misc. Power Plant Equipment	1,661,857	LIFESPAN	46.83	(5.40)	(89,740)	815,762	21.60	43,326	2.61	2.79	46,366	(3,040)	
	Total Craig	163,957,450		47.34	(5.93)	(9,717,374)	73,011,870	25.97	3,886,055	2.37	2.84	4,326,596	(440,541)	
<b>DAVE JOHNSTON</b>														
310.20	Land Rights	99,970	LIFESPAN	57.39	-	-	36,024	24.00	1,501	1.50	2.42	2,419	(918)	
311.00	Structures & Improvements	50,207,724	LIFESPAN	42.33	(9.94)	(4,990,648)	25,821,086	23.25	1,263,539	2.52	3.53	1,772,333	(508,793)	
312.00	Boiler Plant Equipment	280,524,596	LIFESPAN	41.61	(9.50)	(26,649,837)	145,384,914	22.18	7,294,388	2.60	3.60	10,098,885	(2,604,498)	
314.00	Turbogenerator Units	67,360,848	LIFESPAN	42.95	(10.49)	(7,066,153)	37,398,408	21.12	1,753,248	2.60	3.29	2,216,172	(462,924)	
315.00	Accessory Electric Equipment	16,807,137	LIFESPAN	50.89	(9.28)	(1,559,702)	10,405,660	23.37	340,658	2.03	2.93	492,449	(151,791)	
316.00	Misc. Power Plant Equipment	4,984,660	LIFESPAN	24.53	(8.66)	(431,672)	922,277	19.91	225,718	4.53	4.61	229,793	(4,074)	
	Total Dave Johnston	419,984,935		42.08	(9.69)	(40,698,011)	219,996,291	22.16	10,879,052	2.59	3.53	14,812,051	(3,932,999)	

PACIFICORP  
REMAINING LIFE DEPRECIATION RATES

SCHEDULE 1

[1] Account Number	[2] Description	[3] 12/31/2006 Balance \$	[4] IOWA CURVE	[5] Average Life Yrs	[6] Percent %	[7] NET SALVAGE Amount \$	[8] 12/31/2006 Book Reserve \$	[9] Net Plant \$	[10] Rem. Life Yrs	[11] Annual Amount \$	[12] Deprec. Rate %	[13] Existing Rate %	[14] Annual Amount \$	[15] Increase or (Decrease) \$
<b>GADSBY</b>														
311.00	Structures & Improvements	13,877,760	LIFESPAN	39.71	(17.00)	(2,359,219)	13,890,654	2,346,325	10.36	226,479	1.63	6.59	914,544	(688,065)
312.00	Boiler Plant Equipment	35,982,433	LIFESPAN	38.11	(16.85)	(6,063,040)	35,698,463	6,347,010	9.58	662,527	1.84	6.74	2,425,216	(1,762,689)
314.00	Turbogenerator Units	14,173,972	LIFESPAN	40.77	(17.26)	(2,446,428)	14,574,428	2,045,972	8.55	239,295	1.69	6.15	871,699	(632,404)
315.00	Accessory Electric Equipment	5,579,284	LIFESPAN	42.77	(16.74)	(933,972)	5,725,824	787,432	10.42	75,569	1.35	6.30	351,495	(275,926)
316.00	Misc. Power Plant Equipment	761,059	LIFESPAN	25.13	(16.56)	(126,031)	619,103	267,987	8.92	30,043	3.95	7.88	59,971	(29,928)
	Total Gadsby	70,374,508		39.19	(16.95)	(11,928,690)	70,508,472	11,794,726	9.59	1,233,914	1.75	6.57	4,622,926	(3,389,012)
<b>HAYDEN</b>														
311.00	Structures & Improvements	5,991,642	LIFESPAN	49.90	(6.66)	(399,043)	3,605,752	2,784,933	23.15	120,299	2.01	2.40	143,799	(23,500)
312.00	Boiler Plant Equipment	51,076,299	LIFESPAN	37.30	(6.52)	(3,330,175)	22,378,947	32,027,527	22.26	1,438,793	2.82	3.36	1,716,164	(277,371)
314.00	Turbogenerator Units	6,477,476	LIFESPAN	45.97	(7.61)	(492,936)	3,798,370	3,172,042	20.94	151,482	2.34	2.80	181,369	(29,887)
315.00	Accessory Electric Equipment	2,480,826	LIFESPAN	54.31	(6.08)	(150,834)	1,591,175	1,040,485	23.32	44,618	1.80	2.36	58,547	(13,930)
316.00	Misc. Power Plant Equipment	1,107,141	LIFESPAN	41.53	(6.09)	(67,425)	612,107	562,459	18.79	29,934	2.70	3.02	33,436	(3,502)
	Total Hayden	67,133,384		39.96	(6.61)	(4,440,413)	31,986,351	39,587,446	22.19	1,785,126	2.66	3.18	2,133,316	(348,189)
<b>HUNTER</b>														
310.20	Land Rights	246,338	LIFESPAN	63.99	-	-	132,252	114,086	39.00	2,925	1.19	2.39	5,887	(2,962)
311.00	Structures & Improvements	201,765,763	LIFESPAN	61.47	(7.21)	(14,547,312)	108,840,913	107,472,162	37.18	2,890,591	1.43	2.62	5,286,263	(2,395,672)
312.00	Boiler Plant Equipment	514,488,895	LIFESPAN	55.42	(6.66)	(34,264,960)	249,724,780	299,029,075	34.78	8,597,731	1.67	2.76	14,199,894	(5,602,163)
314.00	Turbogenerator Units	147,308,254	LIFESPAN	47.48	(8.44)	(12,432,817)	56,473,769	103,267,302	32.90	3,138,824	2.13	3.21	4,728,595	(1,589,771)
315.00	Accessory Electric Equipment	98,414,791	LIFESPAN	61.48	(6.08)	(5,983,619)	52,321,888	52,076,822	27.84	1,384,278	1.41	2.86	2,539,102	(1,154,824)
316.00	Misc. Power Plant Equipment	3,933,490	LIFESPAN	50.08	(5.88)	(231,289)	1,999,160	2,165,619	37.62	77,788	1.98	2.86	112,498	(34,710)
	Total Hunter	966,157,531		56.07	(6.98)	(67,459,997)	469,492,762	564,124,766	35.26	16,092,136	1.67	2.78	26,872,238	(10,780,102)
<b>HUNTINGTON</b>														
311.00	Structures & Improvements	100,385,029	LIFESPAN	58.95	(8.42)	(8,452,419)	56,344,440	52,493,008	31.63	1,659,596	1.65	3.14	3,152,090	(1,492,494)
312.00	Boiler Plant Equipment	383,517,679	LIFESPAN	42.93	(7.88)	(30,221,193)	132,204,891	281,533,981	30.12	9,347,078	2.44	3.44	13,193,000	(3,845,930)
314.00	Turbogenerator Units	95,025,076	LIFESPAN	44.29	(9.31)	(8,846,835)	38,270,232	65,601,679	28.46	2,305,048	2.43	3.83	3,639,460	(1,334,412)
315.00	Accessory Electric Equipment	30,826,358	LIFESPAN	57.30	(7.48)	(2,305,812)	16,503,930	16,628,240	31.98	519,957	1.69	3.09	952,534	(432,577)
316.00	Misc. Power Plant Equipment	2,276,528	LIFESPAN	45.46	(6.96)	(158,446)	1,078,570	1,356,404	24.76	54,782	2.41	3.84	87,419	(32,637)
	Total Huntington	612,030,670		46.50	(8.17)	(49,984,705)	244,402,063	417,613,312	30.18	13,886,461	2.27	3.44	21,024,512	(7,138,050)
<b>JAMES RIVER</b>														
311.00	Structures & Improvements	5,733,734	LIFESPAN	20.29	(1.18)	(67,658)	2,856,370	2,945,022	9.79	300,819	5.25	5.78	331,410	(30,590)
312.00	Boiler Plant Equipment	5,798,092	LIFESPAN	20.00	(1.17)	(67,838)	2,887,994	2,977,936	9.50	313,467	5.41	5.82	337,449	(23,982)
314.00	Turbogenerator Units	18,601,252	LIFESPAN	19.72	(1.66)	(308,781)	9,333,978	9,576,055	9.22	1,038,618	5.58	5.96	1,108,635	(70,017)
315.00	Accessory Electric Equipment	4,302,276	LIFESPAN	20.18	(0.93)	(40,011)	2,117,716	2,224,571	9.85	225,845	5.25	5.72	246,090	(20,245)
	Total James River	34,435,354		19.92	(1.41)	(484,288)	17,196,058	17,723,584	9.44	1,878,749	5.46	5.88	2,023,584	(144,835)
<b>JIM BRIDGER</b>														
310.20	Land Rights	281,111	LIFESPAN	64.44	-	-	174,009	107,102	34.00	3,150	1.12	2.54	7,140	(3,990)
311.00	Structures & Improvements	133,223,694	LIFESPAN	59.36	(9.00)	(11,990,132)	80,879,275	64,334,551	32.51	1,978,916	1.49	3.03	4,036,678	(2,057,762)
312.00	Boiler Plant Equipment	563,605,760	LIFESPAN	50.58	(8.39)	(47,286,374)	285,062,675	325,829,608	30.68	10,620,261	1.88	3.27	18,429,908	(7,809,642)
314.00	Turbogenerator Units	141,995,226	LIFESPAN	45.52	(9.82)	(13,943,931)	63,767,675	92,171,482	29.11	3,166,317	2.23	3.57	5,069,230	(1,902,913)
315.00	Accessory Electric Equipment	53,139,468	LIFESPAN	61.72	(8.04)	(4,272,413)	33,416,331	23,995,950	32.84	730,681	1.98	2.85	1,514,475	(783,794)
316.00	Misc. Power Plant Equipment	896,126,191	LIFESPAN	50.50	(7.32)	(284,084)	2,282,229	1,882,787	24.71	76,195	1.36	3.26	126,518	(50,323)
	Total Jim Bridger	896,126,191		51.75	(8.68)	(7,777,084)	465,582,194	508,321,081	30.81	16,575,520	1.85	3.26	29,183,949	(12,608,430)
<b>NAUGHTON</b>														
310.20	Land Rights	15,016	LIFESPAN	69.50	-	-	10,483	4,533	26.00	174	1.16	1.52	228	(54)
311.00	Structures & Improvements	60,389,753	LIFESPAN	45.42	(10.14)	(6,123,521)	31,204,990	35,308,284	25.14	1,404,466	2.33	2.87	1,733,186	(328,720)
312.00	Boiler Plant Equipment	233,299,215	LIFESPAN	42.10	(9.65)	(22,513,374)	112,612,707	143,199,882	23.98	5,971,638	2.56	2.90	6,765,677	(794,039)
314.00	Turbogenerator Units	59,084,843	LIFESPAN	39.68	(10.70)	(6,322,078)	27,361,118	38,045,803	22.93	1,659,215	2.81	2.63	1,553,931	105,284
315.00	Accessory Electric Equipment	20,068,312	LIFESPAN	48.20	(9.43)	(1,892,442)	11,033,112	10,924,642	25.33	431,293	2.15	2.40	481,639	(50,347)
316.00	Misc. Power Plant Equipment	1,774,799	LIFESPAN	45.78	(8.68)	(154,053)	1,033,304	895,548	20.06	44,644	2.52	2.72	48,275	(3,631)
	Total Naughton	374,631,938		42.60	(9.88)	(37,005,468)	183,258,714	228,378,692	24.06	9,511,430	2.54	2.92	10,582,937	(1,071,507)

PACIFICORP  
REMAINING LIFE DEPRECIATION RATES

SCHEDULE 1

[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>WYODAK</b>														
310.20	Land Rights	164,797	LIFESPAN	60.69	-	-	87,693	77,104	36.00	2,142	1.30	2.85	4,697	(2,555)
311.00	Structures & Improvements	49,345,431	LIFESPAN	60.42	(5.48)	(2,704,130)	27,979,376	24,070,185	34.36	700,529	1.42	2.95	1,455,690	(755,161)
312.00	Boiler Plant Equipment	209,108,760	LIFESPAN	53.35	(5.11)	(10,685,458)	103,984,948	115,809,270	32.37	3,577,673	1.71	3.15	6,586,926	(3,009,253)
314.00	Turbogenerator Units	48,780,563	LIFESPAN	53.01	(6.89)	(3,360,981)	25,713,091	26,428,453	30.24	873,957	1.79	3.09	1,507,319	(633,363)
315.00	Accessory Electric Equipment	19,417,597	LIFESPAN	62.49	(4.41)	(856,316)	11,348,510	8,925,403	34.73	256,994	1.32	2.84	551,460	(294,466)
316.00	Misc. Power Plant Equipment	838,940	LIFESPAN	39.71	(4.78)	(40,101)	295,479	583,562	26.90	21,684	2.59	3.20	26,846	(5,152)
	Total Wyodak	327,656,088		54.87	(5.39)	(17,846,985)	169,409,097	175,893,976	32.48	5,432,988	1.66	3.09	10,132,938	(4,699,950)
	Total Depreciable Steam Production Plant	4,687,335,913		50.05	(7.72)	(361,861,389)	2,361,986,952	2,687,210,350	29.90	94,177,049	2.01	3.14	146,994,980	(52,817,930)
310.30	Water Rights	39,699,560				15,156,069								
	Total Steam Production Plant	4,727,035,473				2,377,143,021	2,687,210,350			94,177,049			146,994,980	(52,817,930)
<b>HYDRAULIC PRODUCTION PLANT</b>														
<b>AMERICAN FORK</b>														
331.0	Structures & Improvements	90,858	LIFESPAN	37.54	-	-	80,774	10,084	0.67	10,084	11.10	28.38	25,786	(15,702)
332.0	Reservoirs, Dams & Waterways	662,878	LIFESPAN	40.41	-	-	590,978	71,900	0.67	71,900	10.85	28.24	187,197	(115,297)
333.0	Waterwheels, Turbines & Generators	120,897	LIFESPAN	32.17	-	-	106,768	14,129	0.67	14,129	11.69	28.68	34,673	(20,544)
334.0	Accessory Electric Equipment	123,275	LIFESPAN	24.97	-	-	107,421	15,854	0.67	15,854	12.86	29.18	35,972	(20,118)
335.0	Misc. Power Plant Equipment	2,181	LIFESPAN	21.78	-	-	1,884	297	0.67	297	13.62	29.64	646	(349)
336.0	Roads, Railroads & Bridges	8,708	LIFESPAN	15.17	-	-	7,301	1,407	0.67	1,407	16.16	30.79	2,681	(1,274)
	TOTAL AMERICAN FORK	1,008,797		37.02	-	-	895,126	113,671	0.67	113,671	11.27	28.45	286,955	(173,284)
<b>ASHTON/ST. ANTHONY</b>														
330.2	Land Rights	28,700	LIFESPAN	40.50	-	-	10,841	17,859	21.00	850	2.96	3.05	875	(25)
331.0	Structures & Improvements	1,201,812	LIFESPAN	43.26	(0.80)	(9,614)	492,932	718,494	20.56	34,946	2.91	2.88	34,612	334
332.0	Reservoirs, Dams & Waterways	5,060,587	LIFESPAN	30.11	(1.16)	(58,703)	1,920,717	3,198,573	20.63	165,045	3.06	3.22	162,951	(7,906)
333.0	Waterwheels, Turbines & Generators	2,447,513	LIFESPAN	39.19	(2.14)	(52,377)	918,938	1,580,952	20.44	77,346	3.16	3.14	76,852	494
334.0	Accessory Electric Equipment	1,289,383	LIFESPAN	38.12	(2.64)	(34,040)	492,184	831,239	19.90	41,771	3.24	3.19	41,131	639
335.0	Misc. Power Plant Equipment	8,847	LIFESPAN	47.70	-	-	3,986	4,861	19.51	249	2.82	2.96	262	(13)
336.0	Roads, Railroads & Bridges	744	LIFESPAN	109.90	(1.07)	(8)	480	272	20.40	13	1.79	2.14	16	(3)
	TOTAL ASHTON/ST. ANTHONY	10,037,586		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	-	-	3,664	2,215	27.00	82	1.40	1.58	93	(11)
331.0	Structures & Improvements	3,294,144	LIFESPAN	75.50	(1.07)	(35,247)	1,733,047	1,596,344	26.24	60,836	1.85	1.82	59,953	883
332.0	Reservoirs, Dams & Waterways	17,358,186	LIFESPAN	69.33	(1.55)	(269,052)	8,677,236	8,950,002	26.36	339,530	1.96	2.05	355,843	(16,313)
333.0	Waterwheels, Turbines & Generators	7,867,538	LIFESPAN	55.01	(2.84)	(223,438)	3,315,715	4,775,261	26.10	182,960	2.33	2.11	166,005	16,955
334.0	Accessory Electric Equipment	3,125,742	LIFESPAN	49.96	(3.48)	(108,776)	1,227,409	2,007,109	24.88	80,672	2.58	2.21	69,079	11,593
335.0	Misc. Power Plant Equipment	110,716	LIFESPAN	48.52	-	-	41,907	68,809	24.85	2,768	2.50	2.46	2,724	45
336.0	Roads, Railroads & Bridges	541,429	LIFESPAN	54.24	(1.42)	(7,688)	223,751	325,366	26.32	12,362	2.28	2.19	11,857	505
	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	665,554	13,657
<b>BEND</b>														
331.0	Structures & Improvements	56,557	LIFESPAN	49.36	(0.05)	(28)	66,693	(10,108)	3.99	-	0.00	1.19	673	(673)
332.0	Reservoirs, Dams & Waterways	77,921	LIFESPAN	86.70	(0.07)	(55)	95,788	(17,812)	3.99	-	0.00	0.04	31	(31)
333.0	Waterwheels, Turbines & Generators	76,558	LIFESPAN	68.78	(0.12)	(92)	92,788	(16,138)	3.99	-	0.00	0.56	429	(429)
334.0	Accessory Electric Equipment	628,086	LIFESPAN	23.70	(0.15)	(942)	662,850	(33,822)	3.98	-	0.00	3.87	24,307	(24,307)
335.0	Misc. Power Plant Equipment	15,384	LIFESPAN	9.48	-	-	10,967	4,417	3.98	1,110	7.21	34.79	5,352	(4,242)
336.0	Roads, Railroads & Bridges	174	LIFESPAN	74.49	(0.06)	(0)	212	(38)	3.99	-	0.00	0.46	1	(1)
	TOTAL BEND	854,680		34.93	(0.13)	(1,117)	929,298	(73,501)	3.98	1,110	0.13	3.60	30,793	(29,683)

PACIFICORP  
REMAINING LIFE DEPRECIATION RATES

SCHEDULE 1

[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)	290,684	43,565	45.37	960	0.29	1.29	4,230	(3,270)
332.0	Reservoirs, Dams & Waterways	4,428,612	LIFESPAN	59.17	(2.80)	(124,001)	2,327,508	2,225,105	45.29	49,130	1.11	2.22	98,315	(49,185)
333.0	Waterwheels, Turbines & Generators	1,277,692	LIFESPAN	57.64	(5.11)	(65,290)	648,304	694,678	44.47	15,621	1.22	2.39	30,537	(14,916)
334.0	Accessory Electric Equipment	196,949	LIFESPAN	66.50	(6.08)	(11,974)	175,194	33,729	37.43	901	0.46	1.34	2,639	(1,738)
336.0	Roads, Railroads & Bridges	3,731	LIFESPAN	124.20	(2.57)	(96)	5,377	(1,550)	46.55	-	0.00	-	-	-
	TOTAL BIG FORK	6,234,904		59.95	(3.33)	(207,690)	3,447,067	2,995,527	44.88	66,613	1.07	2.18	135,721	(69,109)
<b>CLINE FALLS</b>														
331.0	Structures & Improvements	116,852	LIFESPAN	29.56	(0.18)	(210)	139,217	(22,155)	6.96	-	0.00	17.87	20,881	(20,881)
332.0	Reservoirs, Dams & Waterways	83,976	LIFESPAN	44.61	(0.26)	(218)	111,116	(26,922)	6.96	-	0.00	16.26	13,654	(13,654)
333.0	Waterwheels, Turbines & Generators	47,119	LIFESPAN	66.57	(0.48)	(302)	66,414	(19,069)	6.94	-	0.00	15.33	7,223	(7,223)
334.0	Accessory Electric Equipment	53,902	LIFESPAN	29.16	(0.56)	(302)	64,004	(9,800)	6.86	-	0.00	15.45	8,328	(8,328)
336.0	Roads, Railroads & Bridges	745	LIFESPAN	70.46	(0.24)	(2)	1,057	(310)	6.96	-	0.00	15.25	114	(114)
	TOTAL CLINE FALLS	302,594		39.53	(0.32)	(958)	381,808	(78,256)	6.94	-	0.00	16.59	50,201	(50,201)
<b>CONDIT</b>														
330.2	Land Rights	172	LIFESPAN	77.50	-	-	139	33	2.00	17	9.59	6.98	12	4
330.4	Flood Rights	2,964	LIFESPAN	97.50	-	-	2,412	552	2.00	276	9.31	6.71	199	77
331.0	Structures & Improvements	1,012,380	LIFESPAN	35.92	-	-	787,419	224,961	2.00	112,481	11.11	28.65	290,047	(177,566)
332.0	Reservoirs, Dams & Waterways	4,301,290	LIFESPAN	40.79	-	-	3,374,583	926,707	2.00	463,354	10.77	28.53	1,227,158	(763,805)
333.0	Waterwheels, Turbines & Generators	1,195,792	LIFESPAN	27.30	-	-	908,820	286,972	2.00	143,486	12.00	30.51	364,836	(221,350)
334.0	Accessory Electric Equipment	197,270	LIFESPAN	29.32	-	-	150,932	46,338	2.00	23,169	11.74	28.23	55,689	(32,520)
335.0	Misc. Power Plant Equipment	3,588	LIFESPAN	16.50	-	-	2,556	1,032	2.00	516	14.38	39.53	1,418	(902)
336.0	Roads, Railroads & Bridges	59,738	LIFESPAN	56.09	-	-	47,684	12,054	2.00	6,027	10.09	27.68	16,535	(10,508)
	TOTAL CONDIT	6,773,194		37.49	-	-	5,274,545	1,498,649	2.00	749,325	11.06	28.88	1,955,895	(1,206,571)
<b>CUTLER</b>														
330.3	Water Rights	4,818	LIFESPAN	97.24	-	-	2,849	1,969	18.00	109	2.27	2.43	117	(8)
330.4	Flood Rights	90,968	LIFESPAN	73.81	-	-	49,830	41,138	18.00	2,285	2.51	2.43	2,211	75
331.0	Structures & Improvements	3,774,662	LIFESPAN	37.07	(0.67)	(25,290)	1,416,786	2,363,166	17.67	134,871	3.57	3.05	115,127	19,744
332.0	Reservoirs, Dams & Waterways	6,535,549	LIFESPAN	52.50	(0.97)	(63,395)	3,137,053	3,461,891	17.68	195,800	3.00	3.18	207,830	(12,022)
333.0	Waterwheels, Turbines & Generators	1,109,689	LIFESPAN	77.93	(1.79)	(19,863)	628,667	500,885	17.45	28,704	2.59	2.66	29,518	(814)
334.0	Accessory Electric Equipment	490,354	LIFESPAN	56.56	(2.22)	(10,886)	248,349	252,891	16.79	15,062	3.07	3.02	14,809	253
335.0	Misc. Power Plant Equipment	12,880	LIFESPAN	40.22	-	-	5,239	7,641	16.89	452	3.51	3.59	462	(10)
336.0	Roads, Railroads & Bridges	566,413	LIFESPAN	40.47	(0.90)	(5,098)	229,754	341,757	17.66	19,352	3.42	3.38	19,145	207
	TOTAL CUTLER	12,585,333		49.89	(0.99)	(124,532)	5,718,527	6,891,338	17.62	396,644	3.15	3.09	389,219	7,426
<b>EAGLE POINT</b>														
330.2	Land Rights	12,122	LIFESPAN	68.50	-	-	11,954	168	19.00	9	0.07	6.82	827	(818)
331.0	Structures & Improvements	128,106	LIFESPAN	44.73	(0.72)	(922)	101,732	27,296	18.22	1,498	1.17	7.72	9,890	(8,392)
332.0	Reservoirs, Dams & Waterways	1,213,949	LIFESPAN	38.85	(1.04)	(12,625)	855,614	370,960	18.49	20,063	1.65	8.40	101,972	(81,909)
333.0	Waterwheels, Turbines & Generators	251,541	LIFESPAN	51.20	(1.91)	(4,804)	220,378	35,967	17.58	2,046	0.81	7.40	18,614	(16,568)
334.0	Accessory Electric Equipment	71,806	LIFESPAN	47.33	(2.36)	(1,695)	61,231	12,270	16.18	758	1.06	7.42	5,328	(4,570)
336.0	Roads, Railroads & Bridges	112,022	LIFESPAN	29.15	(0.96)	(1,075)	54,253	58,844	18.60	3,164	2.82	7.07	7,920	(4,756)
	TOTAL EAGLE POINT	1,789,546		40.94	(1.18)	(21,122)	1,305,162	505,506	18.26	27,538	1.54	8.08	144,550	(117,013)
<b>FOUNTAIN GREEN</b>														
331.0	Structures & Improvements	23,248	LIFESPAN	50.52	(0.05)	(12)	25,643	(2,383)	4.06	-	0.00	2.35	546	(546)
332.0	Reservoirs, Dams & Waterways	318,833	LIFESPAN	20.28	(0.07)	(223)	302,861	16,195	3.90	4,153	1.30	2.40	7,566	(3,499)
333.0	Waterwheels, Turbines & Generators	24,279	LIFESPAN	76.23	(0.12)	(29)	27,731	(3,423)	4.06	-	0.00	2.33	566	(566)
334.0	Accessory Electric Equipment	77,660	LIFESPAN	22.49	(0.15)	(116)	77,423	353	1.91	185	0.24	2.35	1,825	(1,640)
335.0	Misc. Power Plant Equipment	2,086	LIFESPAN	23.17	-	-	2,065	21	2.67	8	0.38	2.33	49	(41)
336.0	Roads, Railroads & Bridges	1,261	LIFESPAN	78.54	(0.06)	(1)	1,440	(178)	4.04	-	0.00	2.30	29	(29)
	TOTAL FOUNTAIN GREEN	447,367		25.45	(0.09)	(381)	437,163	10,585	3.57	4,346	0.97	2.38	10,657	(6,321)

PACIFICORP  
REMAINING LIFE DEPRECIATION RATES

SCHEDULE 1

[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>GRANITE</b>														
331.0	Structures & Improvements	136,038	LIFESPAN	61.39	(0.94)	(1,279)	66,444	68,873	23.39	2,945	2.16	2.41	3,279	(334)
332.0	Reservoirs, Dams & Waterways	3,547,761	LIFESPAN	33.38	(1.35)	(47,895)	842,764	2,752,892	23.58	116,747	3.29	3.49	123,817	(7,070)
333.0	Waterwheels, Turbines & Generators	675,594	LIFESPAN	47.35	(2.49)	(16,822)	281,168	411,248	23.42	17,560	2.60	2.76	18,646	(1,087)
334.0	Accessory Electric Equipment	182,517	LIFESPAN	43.29	(3.06)	(5,585)	71,446	116,656	22.27	5,238	2.87	2.89	5,275	(36)
335.0	Misc. Power Plant Equipment	1,410	LIFESPAN	58.17	-	-	688	722	22.07	33	2.32	2.56	36	(3)
	TOTAL GRANITE	4,543,320		36.70	(1.58)	(71,581)	1,264,510	3,350,391	23.50	142,522	3.14	3.32	151,053	(8,530)
<b>KLAMATH RIVER</b>														
330.2	Land Rights	679,934	LIFESPAN	55.95	-	-	187,236	492,698	40.00	12,317	1.81	2.60	17,678	(5,361)
330.4	Flood Rights	253,539	LIFESPAN	76.16	-	-	116,555	136,984	40.00	3,425	1.35	2.07	5,248	(1,824)
331.0	Structures & Improvements	9,406,769	LIFESPAN	66.87	(1.61)	(151,449)	3,752,767	5,805,451	38.00	152,775	1.62	2.07	194,720	(41,945)
332.0	Reservoirs, Dams & Waterways	42,355,963	LIFESPAN	73.72	(2.30)	(974,187)	18,987,000	24,343,150	37.66	646,393	1.53	1.96	830,177	(183,784)
333.0	Waterwheels, Turbines & Generators	17,555,792	LIFESPAN	55.15	(4.30)	(754,899)	4,854,752	13,455,939	38.06	353,545	2.01	2.26	396,761	(43,215)
334.0	Accessory Electric Equipment	8,896,998	LIFESPAN	47.75	(5.13)	(456,416)	1,899,919	7,453,495	35.57	209,544	2.36	2.37	210,859	(1,314)
335.0	Misc. Power Plant Equipment	242,169	LIFESPAN	77.71	-	-	122,399	119,770	34.08	3,514	1.45	2.06	4,989	(1,474)
336.0	Roads, Railroads & Bridges	2,482,729	LIFESPAN	61.98	(2.13)	(52,882)	883,313	1,652,298	37.87	43,631	1.76	2.13	52,982	(9,251)
	TOTAL KLAMATH RIVER	81,873,893		65.64	(2.92)	(2,389,833)	30,803,941	53,459,785	37.58	1,425,145	1.74	2.09	1,713,314	(288,169)
<b>LAST CHANCE</b>														
331.0	Structures & Improvements	435,028	LIFESPAN	38.76	(0.72)	(3,132)	196,952	241,208	18.61	12,961	2.98	3.08	12,964	(3)
332.0	Reservoirs, Dams & Waterways	848,524	LIFESPAN	38.87	(1.04)	(8,825)	384,215	473,134	18.66	25,356	2.99	3.05	25,880	(524)
333.0	Waterwheels, Turbines & Generators	1,119,220	LIFESPAN	39.07	(1.91)	(21,377)	510,502	630,095	18.49	34,078	3.04	2.87	32,122	1,956
334.0	Accessory Electric Equipment	244,432	LIFESPAN	28.98	(2.36)	(5,769)	78,609	171,592	17.90	9,586	3.92	2.91	7,113	2,473
336.0	Roads, Railroads & Bridges	65,287	LIFESPAN	42.09	(0.96)	(627)	31,749	34,165	18.59	1,838	2.81	2.77	1,808	29
	TOTAL LAST CHANCE	2,712,491		38.12	(1.46)	(39,729)	1,202,027	1,550,193	18.51	83,818	3.09	2.95	79,887	3,931
<b>LIFTON</b>														
330.2	Land Rights	19,856	LIFESPAN	101.20	-	-	9,600	10,256	27.00	380	1.91	1.04	207	173
330.3	Water Rights	24,130	LIFESPAN	94.75	-	-	11,374	12,756	27.00	472	1.96	1.08	261	212
331.0	Structures & Improvements	1,228,591	LIFESPAN	72.23	(1.07)	(13,146)	461,335	780,402	26.34	29,628	2.41	1.36	16,709	12,919
332.0	Reservoirs, Dams & Waterways	7,794,971	LIFESPAN	56.19	(1.55)	(119,892)	2,301,294	5,553,569	26.45	209,965	2.71	1.84	126,854	83,111
333.0	Waterwheels, Turbines & Generators	3,331,559	LIFESPAN	32.11	(2.84)	(94,616)	291,244	3,134,931	26.25	119,426	3.58	1.20	39,979	79,447
334.0	Accessory Electric Equipment	264,766	LIFESPAN	51.20	(3.48)	(9,214)	59,390	214,590	25.08	8,556	3.23	1.72	4,554	4,002
335.0	Misc. Power Plant Equipment	2,910	LIFESPAN	56.09	-	-	1,027	1,883	24.74	76	2.62	1.95	57	19
336.0	Roads, Railroads & Bridges	182,783	LIFESPAN	32.72	(1.42)	(2,596)	19,740	165,639	26.43	6,267	3.43	1.07	1,956	4,311
	TOTAL LIFTON	12,789,566		51.16	(1.87)	(239,464)	3,155,004	9,874,026	26.36	374,770	2.93	1.49	190,575	184,196
<b>MERWIN</b>														
330.2	Land Rights	300,510	LIFESPAN	111.67	-	-	209,891	90,619	40.00	2,265	0.75	1.15	3,456	(1,190)
330.5	Fish/Wildlife	212,280	LIFESPAN	113.50	-	-	149,612	62,668	40.00	1,567	0.74	1.14	2,420	(853)
331.0	Structures & Improvements	28,099,855	LIFESPAN	55.01	(1.63)	(458,028)	8,838,782	19,719,101	38.69	509,669	1.81	1.93	542,327	(32,658)
332.0	Reservoirs, Dams & Waterways	9,689,959	LIFESPAN	87.11	(2.36)	(228,683)	5,786,514	4,132,128	38.63	108,967	1.10	1.53	148,256	(41,290)
333.0	Waterwheels, Turbines & Generators	7,405,354	LIFESPAN	74.02	(4.32)	(319,911)	3,923,991	3,901,274	38.09	102,423	1.38	1.62	119,967	(17,544)
334.0	Accessory Electric Equipment	6,386,531	LIFESPAN	46.57	(5.20)	(332,100)	1,429,286	5,289,345	36.22	146,034	2.29	2.66	169,882	(23,848)
335.0	Misc. Power Plant Equipment	164,489	LIFESPAN	68.33	-	-	80,655	83,844	35.39	2,369	1.44	2.67	4,392	(2,023)
336.0	Roads, Railroads & Bridges	1,793,049	LIFESPAN	57.70	(2.18)	(39,088)	628,105	1,204,032	38.67	31,136	1.74	1.65	29,585	1,551
	TOTAL MERWIN	54,052,037		63.05	(2.55)	(1,377,810)	20,946,936	34,483,011	38.31	902,430	1.67	1.89	1,020,285	(117,856)
<b>NORTH UMPQUA</b>														
331.0	Structures & Improvements	14,207,092	LIFESPAN	55.74	(1.29)	(183,271)	5,039,217	9,351,146	31.11	300,583	2.12	1.83	259,990	40,594
332.0	Reservoirs, Dams & Waterways	64,245,025	LIFESPAN	66.10	(2.14)	(1,374,844)	27,251,893	38,367,976	31.08	1,234,491	1.92	1.62	1,040,769	193,721
333.0	Waterwheels, Turbines & Generators	12,822,338	LIFESPAN	61.27	(3.41)	(437,242)	5,028,239	8,231,341	30.81	267,165	2.08	1.43	183,359	83,805
334.0	Accessory Electric Equipment	5,754,112	LIFESPAN	46.99	(4.15)	(238,796)	1,634,672	4,358,236	29.31	148,694	2.58	2.03	116,808	31,886
335.0	Misc. Power Plant Equipment	712,829	LIFESPAN	42.37	-	-	169,627	543,202	29.31	18,533	2.60	2.31	16,466	2,067
336.0	Roads, Railroads & Bridges	5,390,836	LIFESPAN	59.66	(1.72)	(92,722)	2,068,282	3,415,276	31.10	109,816	2.04	1.67	90,027	19,789
	TOTAL NORTH UMPQUA	103,132,232		62.51	(2.26)	(2,326,875)	41,191,930	64,267,177	30.94	2,079,282	2.02	1.66	1,707,420	371,862

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>OLMSTED</b>														
331.0	Structures & Improvements	176,221	LIFESPAN	77.40	(0.31)	(546)	128,318	48,449	9.72	4,984	2.83	2.10	3,701	1,284
334.0	Accessory Electric Equipment	22,177	LIFESPAN	17.31	(1.05)	(233)	7,960	14,450	9.59	1,507	6.79	5.76	1,277	229
335.0	Misc. Power Plant Equipment	3,274	LIFESPAN	38.06	-	-	2,010	1,264	9.35	135	4.13	3.37	110	25
336.0	Roads, Railroads & Bridges	3,547	LIFESPAN	23.35	(0.42)	(15)	1,680	1,882	9.85	191	5.39	4.84	172	19
	TOTAL OLMSTED	205,219		69.34	(0.39)	(794)	139,968	66,045	9.70	6,818	3.32	2.56	5,260	1,557
<b>PARIS</b>														
331.0	Structures & Improvements	37,716	LIFESPAN	38.67	(0.05)	(19)	28,566	9,169	3.98	2,304	6.11	3.06	1,154	1,150
332.0	Reservoirs, Dams & Waterways	96,285	LIFESPAN	62.19	(0.07)	(67)	76,527	19,825	3.97	4,994	5.19	2.36	2,272	2,721
333.0	Waterwheels, Turbines & Generators	69,439	LIFESPAN	38.97	(0.12)	(83)	52,770	16,752	3.97	4,220	6.08	3.03	2,104	2,116
334.0	Accessory Electric Equipment	104,528	LIFESPAN	28.85	(0.15)	(157)	76,010	28,673	3.93	7,296	6.98	3.58	3,742	3,554
335.0	Misc. Power Plant Equipment	3,440	LIFESPAN	20.87	-	-	2,322	1,118	3.94	284	8.25	4.17	143	140
	TOTAL PARIS	311,406		42.52	(0.10)	(326)	236,195	75,537	3.96	19,097	6.13	3.02	9,416	9,681
<b>PIONEER</b>														
330.2	Land Rights	9,247	LIFESPAN	133.42	-	-	7,180	2,067	24.00	86	0.93	1.13	104	(18)
330.3	Water Rights	110,806	LIFESPAN	133.50	-	-	86,051	24,755	24.00	1,031	0.93	1.13	1,252	(221)
331.0	Structures & Improvements	364,589	LIFESPAN	57.22	(0.94)	(3,427)	202,660	165,356	23.35	7,082	1.94	2.02	7,365	(283)
332.0	Reservoirs, Dams & Waterways	7,836,313	LIFESPAN	44.48	(1.35)	(105,790)	3,464,107	4,477,996	23.62	189,585	2.84	2.83	206,095	(16,510)
333.0	Waterwheels, Turbines & Generators	955,146	LIFESPAN	37.88	(2.49)	(23,783)	345,821	633,108	23.30	27,172	2.42	2.68	27,508	(336)
334.0	Accessory Electric Equipment	474,736	LIFESPAN	42.20	(3.06)	(14,527)	208,102	281,161	22.21	12,659	2.67	2.57	12,201	458
335.0	Misc. Power Plant Equipment	9,602	LIFESPAN	43.50	-	-	4,249	5,353	22.23	242	2.52	2.23	214	28
336.0	Roads, Railroads & Bridges	11,922	LIFESPAN	51.88	(1.25)	(149)	6,158	5,913	23.38	253	2.12	1.87	223	30
	TOTAL PIONEER	9,772,361		45.30	(1.51)	(147,676)	4,324,328	5,595,709	23.51	238,110	2.44	2.61	254,962	(16,852)
<b>PROSPECT # 1, 2 AND 4</b>														
330.2	Land Rights	3,712	LIFESPAN	65.95	-	-	1,300	2,412	31.00	78	2.10	1.66	62	16
330.4	Flood Rights	3,167	LIFESPAN	100.50	-	-	1,451	1,716	31.00	55	1.75	1.12	35	20
331.0	Structures & Improvements	2,821,096	LIFESPAN	52.67	(1.24)	(34,982)	2,098,764	2,098,764	30.28	69,312	2.46	1.92	54,165	15,147
332.0	Reservoirs, Dams & Waterways	23,734,199	LIFESPAN	39.61	(1.80)	(427,216)	3,439,012	20,722,403	30.34	683,006	2.88	1.56	370,254	312,753
333.0	Waterwheels, Turbines & Generators	1,740,728	LIFESPAN	60.23	(3.30)	(57,444)	523,643	1,274,529	29.93	45,584	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	42,620	2.94	2.40	37,278	8,343
335.0	Misc. Power Plant Equipment	21,679	LIFESPAN	32.00	-	-	2,021	19,658	26.87	732	3.37	3.29	713	18
336.0	Roads, Railroads & Bridges	195,446	LIFESPAN	59.83	(1.56)	(3,244)	60,590	138,100	30.19	4,574	2.34	1.82	3,557	1,017
	TOTAL PROSPECT # 1, 2 AND 4	30,073,259		42.41	(1.95)	(685,326)	5,098,549	25,560,036	30.21	845,961	2.81	1.65	497,223	348,738
<b>PROSPECT #3</b>														
331.0	Structures & Improvements	294,174	LIFESPAN	41.43	(0.40)	(1,177)	166,484	128,867	11.88	10,847	3.69	3.72	10,943	(96)
332.0	Reservoirs, Dams & Waterways	4,073,015	LIFESPAN	33.71	(0.58)	(23,623)	2,090,376	2,006,262	11.82	169,735	4.17	3.65	148,665	21,070
333.0	Waterwheels, Turbines & Generators	1,922,715	LIFESPAN	25.44	(1.08)	(20,765)	812,767	1,130,713	11.76	96,149	5.00	4.71	90,560	5,589
334.0	Accessory Electric Equipment	466,435	LIFESPAN	26.21	(1.35)	(6,297)	267,741	234,886	11.40	23,486	5.04	4.61	21,503	1,983
335.0	Misc. Power Plant Equipment	73,267	LIFESPAN	28.72	-	-	34,204	39,063	11.37	3,436	4.69	4.48	3,282	153
336.0	Roads, Railroads & Bridges	51,115	LIFESPAN	61.95	(0.54)	(276)	32,991	18,400	11.73	1,569	3.07	3.15	1,610	(41)
	TOTAL PROSPECT #3	6,880,721		31.38	(0.76)	(52,138)	3,341,813	3,591,046	11.77	305,221	4.44	4.02	276,563	28,658
<b>SANTA CLARA</b>														
331.0	Structures & Improvements	141,402	LIFESPAN	43.37	(0.49)	(693)	79,348	62,747	13.71	4,577	3.24	3.34	4,723	(146)
332.0	Reservoirs, Dams & Waterways	971,149	LIFESPAN	45.36	(0.71)	(6,895)	556,908	421,136	13.75	30,628	3.15	3.24	31,465	(837)
333.0	Waterwheels, Turbines & Generators	426,169	LIFESPAN	34.44	(1.32)	(5,625)	210,680	221,114	13.67	16,187	3.80	3.78	16,109	78
334.0	Accessory Electric Equipment	625,750	LIFESPAN	27.36	(1.64)	(10,262)	259,289	376,723	13.27	28,389	4.54	4.34	27,158	1,232
335.0	Misc. Power Plant Equipment	7,952	LIFESPAN	39.02	-	-	4,248	3,704	13.12	282	3.55	3.53	281	2
336.0	Roads, Railroads & Bridges	2,172	LIFESPAN	91.96	(0.66)	(18)	1,919	819	13.61	60	2.21	2.21	60	0
	TOTAL SANTA CLARA	2,175,142		37.95	(1.08)	(23,494)	1,112,392	1,086,244	13.59	80,123	3.68	3.67	79,796	328

PACIFICORP  
REMAINING LIFE DEPRECIATION RATES

SCHEDULE 1

[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>SNAKE CREEK</b>														
331.0	Structures & Improvements	59,731	LIFESPAN	44.94	(0.49)	(293)	37,292	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	2.78	3.12	13,210	(1,436)
333.0	Waterwheels, Turbines & Generators	263,034	LIFESPAN	36.67	(1.32)	(3,472)	148,241	118,265	13.63	8,677	3.30	3.44	9,048	(372)
334.0	Accessory Electric Equipment	155,893	LIFESPAN	37.05	(1.64)	(2,557)	88,791	69,659	13.48	5,168	3.31	3.38	5,269	(102)
335.0	Misc. Power Plant Equipment	2,086	LIFESPAN	33.62	-	-	1,113	973	13.12	74	3.56	3.68	77	(3)
	TOTAL SNAKE CREEK	904,145		41.20	(1.03)	(9,328)	540,297	373,176	13.65	27,355	3.03	3.24	29,337	(1,982)
<b>STAIRS</b>														
331.0	Structures & Improvements	168,165	LIFESPAN	50.83	(0.72)	(1,211)	95,061	74,315	18.55	4,006	2.38	2.50	4,204	(198)
332.0	Reservoirs, Dams & Waterways	335,349	LIFESPAN	60.30	(1.04)	(3,488)	207,480	131,357	18.57	7,074	2.11	2.40	8,048	(975)
333.0	Waterwheels, Turbines & Generators	513,215	LIFESPAN	37.64	(1.91)	(9,802)	231,566	291,451	18.49	15,763	3.07	3.12	16,012	(250)
334.0	Accessory Electric Equipment	160,503	LIFESPAN	39.40	(2.36)	(3,788)	77,059	87,232	17.73	4,920	3.07	2.99	4,799	121
	TOTAL STAIRS	1,177,232		46.22	(1.55)	(18,289)	611,166	584,355	18.42	31,762	2.70	2.81	33,064	(1,301)
<b>SWIFT</b>														
330.2	Land Rights	6,277,413	LIFESPAN	88.23	-	-	3,585,699	2,691,714	40.00	67,293	1.07	1.46	91,650	(24,357)
330.5	Fish/Wildlife	97,228	LIFESPAN	86.50	-	-	54,610	42,618	40.00	1,065	1.10	1.49	1,449	(383)
331.0	Structures & Improvements	6,284,936	LIFESPAN	68.37	(1.63)	(102,444)	2,811,753	3,575,627	38.59	92,657	1.47	1.65	103,701	(11,045)
332.0	Reservoirs, Dams & Waterways	37,633,791	LIFESPAN	85.84	(2.36)	(888,157)	21,423,252	17,098,696	38.67	442,170	1.17	1.65	620,958	(178,788)
333.0	Waterwheels, Turbines & Generators	11,242,321	LIFESPAN	71.26	(4.32)	(485,668)	5,362,040	6,345,949	38.13	166,429	1.48	1.74	195,616	(29,187)
334.0	Accessory Electric Equipment	3,819,175	LIFESPAN	47.41	(5.20)	(198,597)	894,173	3,123,589	36.02	86,718	2.27	1.89	72,182	14,536
335.0	Misc. Power Plant Equipment	560,313	LIFESPAN	78.26	-	-	303,426	256,887	35.20	7,298	1.30	1.68	9,413	(2,115)
336.0	Roads, Railroads & Bridges	395,145	LIFESPAN	57.95	(2.18)	(8,614)	134,718	269,041	38.68	6,956	1.76	2.20	8,693	(1,738)
	TOTAL SWIFT	66,310,322		79.50	(2.54)	(1,683,481)	34,589,671	33,404,132	38.52	870,586	1.31	1.66	1,103,663	(233,077)
<b>UPPER BEAVER</b>														
330.3	Water Rights	1,047	LIFESPAN	123.50	-	-	879	168	24.00	7	0.67	1.40	15	(8)
331.0	Structures & Improvements	157,756	LIFESPAN	75.39	(0.94)	(1,483)	113,017	46,222	23.15	1,997	1.27	1.40	2,209	(212)
332.0	Reservoirs, Dams & Waterways	1,820,100	LIFESPAN	46.28	(1.35)	(24,571)	925,924	918,747	23.47	39,146	2.15	2.37	43,136	(3,991)
333.0	Waterwheels, Turbines & Generators	118,090	LIFESPAN	69.03	(2.49)	(2,940)	81,930	39,100	22.96	1,703	1.44	1.52	1,795	(92)
334.0	Accessory Electric Equipment	401,471	LIFESPAN	36.76	(3.06)	(12,285)	159,134	254,622	22.27	11,433	2.85	2.81	11,281	152
335.0	Misc. Power Plant Equipment	10,110	LIFESPAN	43.01	-	-	4,872	5,238	22.08	237	2.35	2.43	246	(8)
336.0	Roads, Railroads & Bridges	9,808	LIFESPAN	41.47	(1.25)	(123)	4,386	5,545	23.43	237	2.41	1.26	124	113
	TOTAL UPPER BEAVER	2,518,382		47.65	(1.64)	(41,402)	1,290,142	1,269,642	23.23	54,759	2.17	2.34	58,805	(4,046)
<b>VIVA NAUGHTON</b>														
331.0	Structures & Improvements	388,940	LIFESPAN	52.89	(1.37)	(5,328)	140,151	254,117	33.01	7,698	1.98	2.01	7,818	(119)
332.0	Reservoirs, Dams & Waterways	103,507	LIFESPAN	52.72	(2.29)	(2,370)	37,099	68,778	33.01	2,084	2.01	2.11	2,184	(100)
333.0	Waterwheels, Turbines & Generators	497,438	LIFESPAN	51.78	(3.64)	(18,107)	174,802	340,943	32.71	10,423	2.10	1.98	9,849	574
334.0	Accessory Electric Equipment	159,117	LIFESPAN	51.26	(4.42)	(7,033)	58,287	107,863	30.87	3,494	2.20	2.05	3,262	232
335.0	Misc. Power Plant Equipment	20,594	LIFESPAN	51.29	-	-	7,565	13,029	30.79	423	2.05	2.07	426	(3)
	TOTAL VIVA NAUGHTON	1,169,596		52.15	(2.81)	(32,859)	417,704	784,731	32.55	24,122	2.06	2.01	23,559	563
<b>WALLOWA FALLS</b>														
331.0	Structures & Improvements	111,286	LIFESPAN	28.66	(0.31)	(345)	68,715	42,916	9.80	4,379	3.94	4.11	4,574	(195)
332.0	Reservoirs, Dams & Waterways	895,584	LIFESPAN	28.07	(0.45)	(4,030)	547,035	352,579	9.83	35,868	4.00	5.43	48,630	(12,763)
333.0	Waterwheels, Turbines & Generators	58,400	LIFESPAN	51.43	(0.84)	(491)	45,089	13,802	9.58	1,441	2.47	3.48	2,032	(592)
334.0	Accessory Electric Equipment	1,412,947	LIFESPAN	19.65	(1.05)	(14,836)	671,332	756,451	9.52	79,459	5.62	5.16	72,908	6,551
336.0	Roads, Railroads & Bridges	310,959	LIFESPAN	23.58	(0.42)	(1,306)	156,916	155,349	9.84	15,788	5.08	5.60	17,414	(1,626)
	TOTAL WALLOWA FALLS	2,789,176		23.58	(0.75)	(21,008)	1,489,087	1,321,097	9.67	136,934	4.91	5.22	145,558	(8,624)



PACIFICORP  
REMAINING LIFE DEPRECIATION RATES

SCHEDULE 1

[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>WEBER</b>														
331.0	Structures & Improvements	367,370	LIFESPAN	44.46	(0.49)	(1,800)	203,451	165,719	13.72	12,079	3.29	2.84	10,433	1,645
332.0	Reservoirs, Dams & Waterways	1,297,530	LIFESPAN	55.59	(0.71)	(9,212)	786,607	520,135	13.73	37,883	2.92	2.70	35,033	2,850
333.0	Waterwheels, Turbines & Generators	874,138	LIFESPAN	36.15	(1.32)	(11,539)	435,571	450,106	13.66	32,951	3.77	3.60	31,469	1,482
334.0	Accessory Electric Equipment	114,723	LIFESPAN	42.13	(1.64)	(1,881)	62,821	53,783	13.12	4,099	3.57	3.32	3,809	291
335.0	Misc. Power Plant Equipment	21,696	LIFESPAN	35.38	-	-	11,033	11,663	13.17	10,663	838	3.69	801	37
336.0	Roads, Railroads & Bridges	39,857	LIFESPAN	26.01	(0.66)	(263)	14,879	25,241	13.78	1,832	4.60	4.41	1,758	74
	TOTAL WEBER	2,715,314		46.66	(0.91)	(24,696)	1,513,992	1,226,018	13.68	89,681	3.30	3.07	83,303	6,379
<b>YALE</b>														
330.2	Land Rights	761,580	LIFESPAN	92.19	-	-	445,383	316,197	40.00	7,905	1.04	1.42	10,814	(2,910)
331.0	Structures & Improvements	6,468,171	LIFESPAN	66.49	(1.63)	(105,431)	2,746,338	3,827,264	38.61	99,126	1.53	1.71	110,606	(11,479)
332.0	Reservoirs, Dams & Waterways	26,160,156	LIFESPAN	87.60	(2.36)	(617,380)	15,389,387	11,388,149	38.64	294,724	1.13	1.58	413,330	(118,606)
333.0	Waterwheels, Turbines & Generators	10,498,920	LIFESPAN	66.07	(4.32)	(453,553)	4,477,146	6,475,327	38.19	169,556	1.61	1.96	205,779	(36,223)
334.0	Accessory Electric Equipment	3,676,080	LIFESPAN	50.53	(5.20)	(191,156)	1,018,678	2,848,558	35.96	79,215	2.15	2.27	83,447	(4,232)
335.0	Misc. Power Plant Equipment	548,875	LIFESPAN	83.18	-	-	309,403	239,472	35.11	6,821	1.24	1.55	8,508	(1,687)
336.0	Roads, Railroads & Bridges	1,383,555	LIFESPAN	51.12	(2.18)	(30,161)	331,554	1,082,162	38.73	27,941	2.02	2.37	32,790	(4,849)
	TOTAL YALE	49,497,337		76.52	(2.82)	(1,397,682)	24,717,889	26,177,130	38.33	685,288	1.38	1.75	865,274	(179,987)
	Hydro Decommissioning Reserve					(29,925,500)	10,515,490	19,410,010	5.43	3,574,779			0	3,574,779
	TOTAL HYDRAULIC PRODUCTION	507,940,786		62.25	(8.18)	(41,564,014)	225,954,434	323,550,366	32.16	14,347,241	2.82	2.42	12,314,551	2,032,691
<b>OTHER PRODUCTION PLANT</b>														
<b>HERMISTON</b>														
341.00	Structures & Improvements	12,474,621	LIFESPAN	34.67	(2.92)	(364,259)	2,799,193	10,039,687	24.96	402,231	3.22	3.00	374,239	27,992
342.00	Fuel Holders, Producers & Access.	25,322	LIFESPAN	34.81	(2.81)	(712)	5,958	20,076	24.31	826	3.26	3.17	803	23
343.00	Prime Movers	101,602,451	LIFESPAN	33.51	(3.03)	(3,078,554)	21,732,563	82,948,442	24.32	3,410,709	3.36	2.94	2,987,112	423,597
344.00	Generators	39,840,392	LIFESPAN	34.72	(2.89)	(1,151,387)	8,965,069	32,026,710	24.86	1,288,283	3.23	2.94	1,171,308	116,975
345.00	Accessory Electric Equipment	9,069,631	LIFESPAN	35.42	(2.90)	(263,019)	2,133,364	7,199,286	24.93	288,780	3.18	2.94	266,647	22,133
346.00	Misc. Power Plant Equipment	497,343	LIFESPAN	35.46	(2.91)	(14,473)	117,069	394,747	24.96	15,815	3.18	2.94	14,622	1,193
	TOTAL HERMISTON	163,509,760		34.01	(2.98)	(4,872,404)	35,753,216	132,628,948	24.54	5,406,644	3.31	2.94	4,814,730	591,914
<b>LITTLE MOUNTAIN</b>														
341.00	Structures & Improvements	217,599	LIFESPAN	32.74	(2.41)	(5,244)	165,868	56,975	3.00	18,992	8.73	3.02	6,571	12,420
342.00	Fuel Holders, Producers & Access.	121,339	LIFESPAN	39.39	(2.41)	(2,924)	94,307	29,956	3.00	9,985	8.23	3.60	3,155	6,831
343.00	Prime Movers	2,270,377	LIFESPAN	17.57	(2.41)	(54,716)	1,559,640	765,453	3.00	255,151	11.24	3.37	76,512	178,639
344.00	Generators	2,389,789	LIFESPAN	8.42	(2.41)	(57,594)	1,237,141	1,210,242	3.00	403,414	16.88	3.75	89,617	313,797
345.00	Accessory Electric Equipment	215,728	LIFESPAN	32.10	(2.41)	(5,199)	164,080	56,847	3.00	18,949	8.78	3.26	7,033	11,916
346.00	Misc. Power Plant Equipment	11,813	LIFESPAN	39.50	(2.41)	(265)	9,184	2,914	3.00	971	8.22	2.78	328	643
	TOTAL LITTLE MOUNTAIN	5,226,645		15.17	(2.41)	(125,962)	3,230,220	2,122,387	3.00	707,462	13.54	3.51	183,216	524,246
<b>GADSBY PEAKER UNIT 4-6</b>														
341.00	Structures & Improvements	4,121,643	LIFESPAN	25.13	(1.40)	(57,703)	667,826	3,511,520	20.98	167,375	4.06	4.06	167,339	36
342.00	Fuel Holders, Producers & Access.	2,257,625	LIFESPAN	25.01	(1.35)	(30,478)	391,193	1,896,910	20.51	92,487	4.10	4.06	91,860	628
343.00	Prime Movers	50,628,073	LIFESPAN	24.87	(1.33)	(774,610)	8,555,037	42,847,646	20.51	2,089,110	4.13	4.06	2,055,500	33,610
344.00	Generators	15,873,643	LIFESPAN	25.40	(1.38)	(219,056)	2,751,029	13,341,670	20.90	638,357	4.02	4.06	644,470	(6,112)
345.00	Accessory Electric Equipment	5,009,382	LIFESPAN	25.16	(1.39)	(69,630)	821,429	4,257,583	20.95	203,226	4.06	4.06	203,381	(155)
	TOTAL GADSBY PEAKER UNIT 4-6	77,890,366		25.01	(1.48)	(1,151,477)	13,186,514	65,855,329	20.64	3,190,555	4.10	4.06	3,162,349	28,206

SCHEDULE 1

PACIFICORP  
REMAINING LIFE DEPRECIATION RATES

[1] Account Number	[2] Description	[3] 12/31/2006 Balance \$	[4] IOWA CURVE	[5] Average Life Yrs	[6] NET SALVAGE Amount \$	[7] Percent	[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>CURRENT CREEK</b>														
341.0	Structures & Improvements	28,120,692	LIFESPAN	35.16	(925,171)	(3.29)	939,117	28,106,746	33.66	835,019	2.97	3.08	866,117	(31,098)
342.0	Fuel Holders, Producers & Access.	27,004,653	LIFESPAN	33.37	(834,444)	(3.09)	901,846	26,937,251	31.87	845,223	3.16	3.08	831,743	13,479
343.0	Prime Movers	189,446,539	LIFESPAN	33.17	(6,403,293)	(3.38)	6,326,744	189,523,088	31.67	5,984,310	3.13	3.08	5,834,953	149,356
344.0	Generators	63,543,466	LIFESPAN	35.05	(2,058,808)	(3.24)	2,122,093	63,480,181	33.55	1,892,107	2.98	3.08	1,957,139	(65,032)
345.0	Accessory Electric Equipment	17,594,823	LIFESPAN	35.30	(573,591)	(3.27)	587,596	17,580,818	33.80	520,143	2.96	3.08	541,921	(21,778)
346.0	Misc. Power Plant Equipment	3,131,649	LIFESPAN	35.44	(102,405)	(3.27)	104,584	3,129,470	33.94	92,206	2.94	3.08	96,455	(4,249)
	TOTAL CURRENT CREEK	328,841,822		33.86	(10,897,712)	(3.31)	10,981,980	328,757,554	32.36	10,169,007	3.09	3.08	10,128,328	40,679
<b>FOOTE CREEK</b>														
343.0	Prime Movers	30,513,722	LIFESPAN	26.09	(289,880)	(0.95)	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	(29,047)	(0.82)	1,131,446	2,439,920	17.92	136,156	3.84	4.34	153,737	(17,580)
345.0	Accessory Electric Equipment	2,210,801	LIFESPAN	26.46	(18,129)	(0.82)	706,148	1,522,782	17.96	84,787	3.84	4.34	95,949	(11,161)
	TOTAL FOOTE CREEK	36,266,842		26.14	(337,056)	(0.93)	11,594,504	25,009,394	17.64	1,417,458	3.91	4.34	1,573,981	(156,523)
<b>SOLAR GENERATING</b>														
344.00	Generators - Utah	36,389	SQ	15.00	-	-	26,743	9,646	3.00	3,215	8.84	12.03	4,378	(1,162)
344.00	Generators - Oregon	56,322	SQ	15.00	-	-	43,407	12,915	4.00	3,229	5.73	7.90	4,449	(1,221)
344.00	Generators - Wyoming	55,087	SQ	15.00	-	-	40,239	14,848	3.00	4,949	8.98	11.92	6,566	(1,617)
	Total Solar Generating	147,798		15.00	-	-	110,389	37,409	3.38	11,393	7.71	10.42	15,393	(4,000)
<b>LEANING JUNIPER</b>														
341.00	Structures & Improvements	4,531,700	LIFESPAN	25.47	(23,565)	(0.52)	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	24.87	(1,213,113)	(0.71)	2,597,309	169,476,755	24.37	6,954,319	4.07	4.02	6,968,610	85,709
346.00	Misc. Power Plant Equipment	80,000	LIFESPAN	25.47	(416)	(0.52)	1,216	79,200	24.97	3,172	3.96	4.02	3,216	(44)
	TOTAL LEANING JUNIPER	175,472,651		24.89	(1,237,094)	(0.71)	2,667,413	174,042,332	24.39	7,137,162	4.07	4.02	7,054,001	83,161
	TOTAL DEPRECIABLE OTHER PRODUCTION	787,355,884		30.53	(18,621,705)	(2.37)	77,524,236	728,453,353	26.92	28,039,681	3.56	3.42	26,931,998	1,107,683
340.30	Water Rights - Lakeside	14,529,040												
340.30	Water Rights - Currant Creek	2,890,419					351		26.34	28,039,681	3.48	3.35	26,931,998	1,107,683
	TOTAL OTHER PRODUCTION	804,775,343		29.87	(18,621,705)	(2.31)	77,524,587	728,453,353	29.70	136,563,972	2.28	3.11	186,241,528	(49,677,556)
	TOTAL DEPRECIABLE PRODUCTION PLANT	5,982,632,583		48.52	(422,047,108)	(7.05)	2,665,465,622	3,739,214,069						
344.00	Generators - Lakeside	328,000,000		35.00		(3.34)					2.95			
	MARENGO WIND	258,000,000		24.87		(1.00)					4.06			
	WASHINGTON WIND	224,000,000		24.87		(1.00)					4.06			
<b>TRANSMISSION PLANT</b>														
350.20	Rights-of-Way	61,181,203	R5	70.00		-	22,836,242	38,344,961	45.23	847,777	1.39	1.40	856,537	(8,760)
352.00	Structures & Improvements	55,260,234	S1	75.00	(2,763,012)	(5.00)	13,462,144	44,561,102	58.51	761,598	1.38	1.67	922,846	(161,248)
353.00	Station Equipment	907,682,638	R1.5	58.00	(90,768,264)	(10.00)	229,339,714	769,111,188	45.37	16,951,977	1.87	1.79	16,247,519	704,458
353.70	Supervisory Equipment	55,509,184	R2	25.00		-	21,659,919	33,849,265	15.75	2,149,160	3.87	5.15	2,858,723	(709,563)
354.00	Towers & Fixtures	380,678,705	R5	65.00	(38,067,871)	(10.00)	155,536,102	263,210,474	42.12	6,249,062	1.64	2.13	8,108,456	(1,869,395)
355.00	Poles & Fixtures	508,938,637	R2.5	52.00	(254,469,319)	(50.00)	229,961,076	533,446,860	37.15	14,359,270	2.82	2.56	13,028,829	1,330,441
356.00	OH Conductors & Devices	630,352,557	R4	60.00	(283,658,651)	(45.00)	329,205,696	584,805,512	39.52	14,797,710	2.35	2.13	13,426,509	1,371,201
356.20	Clearing	30,355,853	S6	65.00		-	15,493,225	14,862,628	33.55	442,999	1.46	1.40	424,982	18,017
357.00	UG Conduit	3,277,188	R2	60.00	(2,294,032)	(70.00)	698,920	4,872,300	52.87	92,156	2.81	3.15	103,231	(11,075)
358.00	UG Conductors & Devices	7,274,658	R2	60.00	(2,909,863)	(40.00)	1,310,142	8,874,379	52.68	168,458	2.32	2.38	173,137	(4,679)
359.00	Roads & Trails	11,494,522	R5	70.00		-	2,739,111	8,755,411	54.19	161,569	1.41	1.42	163,222	(1,653)
	Total Transmission Plant	2,652,005,379		58.41	(674,931,010)	(25.45)	1,022,242,291	2,304,694,098	41.52	56,981,736	2.15	2.12	56,313,992	667,744

PACIFICORP  
REMAINING LIFE DEPRECIATION RATES

SCHEDULE 1

[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>DISTRIBUTION PLANT</b>														
<b>OREGON - DISTRIBUTION</b>														
360.20	Rights-of-Way	3,556,253	R4	50.00	-	(617,266)	2,088,184	1,488,069	20.35	73,124	2.06	1.70	60,456	12,667
361.00	Structures & Improvements	12,345,312	S0.5	60.00	(5.00)	(24,088,152)	2,664,078	10,298,500	46.12	223,298	1.81	1.83	225,919	(2,621)
362.00	Station Equipment	160,587,883	R1	52.00	(15.00)	(2,779,659)	43,082,170	141,593,665	39.30	3,602,892	2.24	2.25	3,613,223	(10,331)
362.70	Supervisory Equipment	2,793,465	R2.5	23.00	-	(189,271,396)	1,326,330	1,453,329	11.65	124,749	4.49	4.05	112,576	12,173
364.00	Poles, Towers & Fixtures	282,793,465	R1.5	45.00	(125.00)	(353,491,831)	166,308,811	469,796,485	32.78	14,337,294	5.07	4.33	12,244,957	2,092,337
365.00	OH Conductors & Devices	210,301,551	R1.5	50.00	(90.00)	(45,284,609)	113,194,213	286,378,734	35.36	8,098,946	3.85	3.07	6,456,258	1,642,688
366.00	UG Conduit	75,474,348	R2.5	60.00	(60.00)	(79,905,212)	24,056,265	96,702,619	47.60	2,031,569	2.69	2.78	2,098,187	(66,618)
367.00	UG Conductors & Devices	133,175,353	R2.5	52.00	(60.00)	(85,023,941)	48,322,155	164,758,410	39.75	4,144,866	3.11	2.26	3,009,763	1,135,103
368.00	Line Transformers	340,095,762	R1.5	40.00	(25.00)	(15,185,285)	127,185,567	297,934,136	27.54	10,818,233	3.18	2.62	8,910,509	1,907,724
369.10	Overhead Services	60,741,141	R1.5	55.00	(25.00)	(48,824,328)	17,228,260	58,698,166	41.94	1,399,575	2.30	2.00	1,214,823	184,752
369.20	Underground Services	122,060,821	R4	55.00	(40.00)	(1,175,843)	31,625,019	139,260,130	44.34	3,140,734	2.57	1.78	2,172,683	968,051
370.00	Meters	58,792,161	R2.5	26.00	(2.00)	(1,460,397)	27,951,133	32,016,871	9.43	161,118	6.62	3.57	2,098,880	250,120
371.00	I.O.C.P.	2,433,995	S1	25.00	(60.00)	(6,860,232)	6,634,747	1,519,346	29.49	672,301	3.43	3.94	95,899	65,219
373.00	Street Lighting & Signal Systems	19,600,663	R1	40.00	(35.00)	(851,188,492)	6,634,747	19,826,148	34.56	51,177,698	3.45	2.89	42,855,111	8,322,587
TOTAL OREGON - DISTRIBUTION		1,484,738,167		47.19	(57.33)	614,021,978	1,721,904,681	11,273,026	35.57	11,273,026	3.24	2.97	10,344,646	928,380
<b>WASHINGTON - DISTRIBUTION</b>														
360.20	Rights-of-Way	297,931	R4	50.00	-	(108,321)	171,241	126,690	22.12	5,727	1.92	1.85	5,512	216
361.00	Structures & Improvements	2,166,412	R1.5	60.00	(5.00)	(8,360,852)	481,714	1,793,019	46.56	38,510	1.78	1.86	40,295	(1,785)
362.00	Station Equipment	41,804,262	R1.5	53.00	(20.00)	(66,769,168)	12,770,364	37,394,750	39.90	937,212	2.24	2.44	1,020,024	(82,812)
362.70	Supervisory Equipment	755,561	R4	22.00	-	(42,529,939)	460,884	294,677	8.91	33,073	4.38	4.70	35,511	(2,439)
364.00	Poles, Towers & Fixtures	78,881,062	R1.5	50.00	(110.00)	(6,108,149)	36,539,469	129,110,761	38.99	3,311,381	4.20	5.20	4,101,815	(790,434)
365.00	OH Conductors & Devices	53,162,424	R1.5	60.00	(80.00)	(20,581,609)	23,423,083	72,269,280	45.45	1,590,083	2.99	2.44	1,297,163	292,920
366.00	UG Conduit	13,724,890	R4	40.00	(105.00)	(14,411,135)	8,624,856	19,511,369	28.11	694,108	5.06	1.73	237,441	456,667
367.00	UG Conductors & Devices	82,326,435	R4	45.00	(35.00)	(6,484,440)	6,440,533	17,119,469	32.77	522,413	2.99	2.38	415,354	107,059
368.00	Line Transformers	14,707,741	R2.5	42.00	(25.00)	(5,147,709)	35,001,701	67,906,343	27.74	2,447,958	2.97	2.15	1,770,018	677,939
369.10	Overhead Services	25,030,814	R4	50.00	(35.00)	(10,012,326)	6,484,440	13,371,010	33.79	395,709	2.69	2.14	314,746	80,963
369.20	Underground Services	13,639,079	R2.5	55.00	(40.00)	(136,391)	7,487,165	6,288,305	44.07	636,844	2.54	1.97	493,107	143,737
370.00	Meters	532,439	L0	26.00	(1.00)	(266,220)	349,745	448,914	12.25	513,331	3.76	3.53	481,459	31,872
371.00	I.O.C.P.	3,570,237	R3	30.00	(50.00)	(1,249,583)	1,889,028	2,930,792	17.22	26,069	4.90	3.64	19,381	6,689
373.00	Street Lighting & Signal Systems	348,051,140	R3	40.00	(35.00)	(195,681,400)	147,101,458	396,631,082	24.30	120,609	3.38	3.16	112,819	7,789
TOTAL WASHINGTON - DISTRIBUTION		348,051,140		48.64	(56.22)	189,231,995	467,805,623	13,798,530	34.35	13,798,530	3.08	2.80	12,564,145	1,234,386
<b>WYOMING - DISTRIBUTION</b>														
360.20	Rights-of-Way	3,279,218	R4	50.00	-	(617,266)	1,624,869	1,654,349	27.00	61,272	1.87	1.82	59,682	1,590
361.00	Structures & Improvements	5,254,324	R2	55.00	(10.00)	(24,088,152)	1,671,341	4,108,415	40.24	102,098	1.94	2.27	119,273	(17,175)
362.00	Station Equipment	89,706,244	S1	50.00	(15.00)	(13,455,937)	33,479,090	69,683,091	34.94	1,994,364	2.22	2.22	1,991,479	2,886
362.70	Supervisory Equipment	2,756,251	R4	20.00	-	(189,271,396)	1,949,825	806,426	6.87	117,384	4.26	3.89	107,218	10,166
364.00	Poles, Towers & Fixtures	87,457,288	R1	50.00	(120.00)	(104,948,722)	43,825,586	148,580,404	39.43	3,768,207	4.31	4.30	3,760,663	7,545
365.00	OH Conductors & Devices	80,698,290	R1	55.00	(40.00)	(32,279,316)	29,505,172	83,472,434	41.67	2,003,178	2.48	2.54	2,049,737	(46,558)
366.00	UG Conduit	12,960,734	R3	42.00	(70.00)	(9,072,514)	6,697,820	15,335,428	30.15	508,638	3.92	2.54	329,203	179,435
367.00	UG Conductors & Devices	37,363,488	R5	40.00	(20.00)	(18,681,744)	20,952,678	35,092,554	26.12	1,343,513	3.60	2.50	934,487	409,426
368.00	Line Transformers	70,949,860	R1	38.00	(20.00)	(14,169,972)	25,890,532	59,249,300	27.27	2,172,692	3.06	2.41	1,709,892	462,800
369.10	Overhead Services	12,968,757	R2	60.00	(20.00)	(2,593,751)	3,800,983	11,761,525	46.40	253,481	1.95	2.15	278,828	(25,347)
369.20	Underground Services	20,907,358	S5	45.00	(40.00)	(8,362,943)	7,893,639	21,376,662	33.74	633,570	3.03	2.35	491,323	142,247
370.00	Meters	14,692,217	R2.5	26.00	(5.00)	(734,611)	8,054,282	7,372,546	13.40	550,190	3.74	3.25	477,497	72,693
371.00	I.O.C.P.	893,657	S-5	20.00	(60.00)	(530,194)	1,021,255	392,586	6.59	59,575	6.74	3.87	34,198	25,377
373.00	Street Lighting & Signal Systems	8,127,459	R0.5	50.00	(45.00)	(3,657,357)	2,864,923	8,919,893	38.72	230,369	2.83	2.72	221,067	9,302
TOTAL WYOMING - DISTRIBUTION		448,005,125		47.02	(46.66)	209,032,493	189,231,995	467,805,623	34.35	13,798,530	3.08	2.80	12,564,145	1,234,386

PACIFICORP  
REMAINING LIFE DEPRECIATION RATES

SCHEDULE 1

[1] Account Number	[2] Description	[3] 12/31/2006 Balance \$	[4] IOWA CURVE	[5] Average Life Yrs	[6] NET SALVAGE Amount \$	[7] NET SALVAGE Amount \$	[8] 12/31/2006 Book Reserve \$	[9] Net Plant \$	[10] Rem. Life Yrs	[11] Annual Amount \$	[12] Deprec. Rate %	[13] Existing Rate %	[14] Annual Amount \$	[15] Increase or (Decrease) \$
<b>CALIFORNIA - DISTRIBUTION</b>														
360.20	Rights-of-Way	913,753	R4	55.00	-	-	489,829	423,924	20.10	21,091	2.31	1.55	14,163	6,928
361.00	Structures & Improvements	1,462,927	R4	55.00	(5.00)	(73,146)	409,919	1,126,154	31.60	29,935	2.05	2.02	29,551	384
362.00	Station Equipment	13,225,518	R1	55.00	(25.00)	(3,306,380)	3,402,066	13,129,832	41.60	315,621	2.22	2.22	293,606	22,014
362.70	Supervisory Equipment	218,353	R5	20.00	-	-	134,029	84,324	5.47	15,416	7.06	4.35	9,498	5,917
364.00	Poles, Towers & Fixtures	45,277,615	R1.5	60.00	(125.00)	(56,597,019)	20,751,425	81,123,209	37.94	2,138,197	4.72	3.68	1,666,216	471,981
365.00	OH Conductors & Devices	31,322,720	S-5	55.00	(95.00)	(29,756,584)	10,556,542	50,522,762	51.70	977,229	3.12	2.52	789,333	187,897
366.00	UG Conduit	14,473,726	R5	50.00	(60.00)	(8,684,236)	6,032,369	17,125,593	34.58	384,738	3.42	2.52	364,738	130,508
367.00	UG Conductors & Devices	15,835,050	S6	45.00	(135.00)	(21,377,318)	8,928,872	26,383,496	29.50	894,356	5.65	2.14	338,870	555,486
368.00	Line Transformers	41,867,181	R5	50.00	(45.00)	(18,840,231)	18,113,872	42,593,540	32.34	1,317,054	3.15	3.76	1,574,206	(257,152)
369.10	Overhead Services	7,434,428	R1	55.00	(100.00)	(8,921,314)	2,670,583	13,685,159	44.37	308,433	4.15	2.27	168,762	139,671
369.20	Underground Services	12,325,121	R4	60.00	(100.00)	(12,325,121)	3,925,386	20,724,856	48.69	425,649	3.45	1.87	230,480	195,169
370.00	Meters	3,937,749	R2.5	26.00	(4.00)	(157,510)	1,697,125	2,398,134	13.24	181,128	4.60	3.49	137,427	43,701
371.00	I.O.C.P.	270,014	L0	25.00	(95.00)	(256,513)	196,296	328,231	13.85	23,699	8.78	4.81	12,988	10,711
373.00	Street Lighting & Signal Systems	663,185	R3	35.00	(70.00)	(478,230)	522,522	638,993	16.36	39,052	5.72	4.14	28,284	10,768
	TOTAL CALIFORNIA - DISTRIBUTION	189,247,340		52.16	(84.95)	(160,773,601)	79,732,835	270,288,106	38.47	7,182,106	3.80	2.99	5,658,122	1,523,984
<b>UTAH - DISTRIBUTION</b>														
360.20	Rights-of-Way	6,311,184	R4	50.00	-	-	1,698,470	4,612,714	36.84	125,209	1.98	1.82	114,864	10,346
361.00	Structures & Improvements	25,067,428	R2	60.00	-	-	3,886,935	21,178,493	50.90	416,080	1.66	1.87	468,761	(52,680)
362.00	Station Equipment	304,454,487	S-5	45.00	(10.00)	(30,445,449)	51,376,232	283,523,704	38.25	7,412,384	2.43	1.84	5,601,963	1,810,422
362.70	Supervisory Equipment	11,365,762	R3	25.00	-	-	4,497,908	6,867,854	15.33	448,001	3.94	4.31	489,864	(41,863)
363.00	Storage Battery Equipment	1,393,066	SQ	15.00	-	-	332,426	1,060,640	11.50	92,230	6.62	10.00	139,307	(47,077)
363.70	Storage Battery - Supervisory Eqpt.	64,739	SQ	15.00	-	-	15,449	49,290	11.50	4,286	6.62	4.31	2,790	1,496
364.00	Poles, Towers & Fixtures	257,266,586	S2	40.00	(105.00)	(270,129,915)	163,361,280	364,035,221	27.88	13,057,217	5.08	3.83	9,853,310	3,203,907
365.00	OH Conductors & Devices	180,757,899	R0.5	42.00	(75.00)	(135,568,424)	69,502,935	246,823,388	32.98	7,484,032	4.14	2.72	4,916,615	2,567,418
366.00	UG Conduit	133,152,468	R2	60.00	(70.00)	(93,206,728)	44,460,751	181,898,445	48.48	3,753,031	2.82	2.38	3,169,029	583,002
367.00	UG Conductors & Devices	382,825,808	R2	50.00	(45.00)	(172,271,614)	126,337,548	428,759,874	38.87	11,030,612	2.88	2.16	8,269,037	2,761,574
368.00	Line Transformers	323,284,851	R0.5	45.00	(15.00)	(48,489,728)	73,873,762	297,880,817	36.26	8,215,136	2.54	2.31	7,467,418	747,718
369.00	Services	164,752,028	S5	55.00	(20.00)	(32,950,406)	35,730,211	161,972,223	45.28	3,577,125	2.17	2.25	3,706,921	(129,796)
370.00	Meters	84,295,977	R2.5	26.00	(5.00)	(4,214,799)	43,416,076	45,094,700	13.53	3,332,942	3.95	3.32	2,798,626	534,315
371.00	I.O.C.P.	4,590,137	L0	25.00	(70.00)	(3,213,096)	2,702,223	5,101,010	16.53	308,591	6.72	4.57	209,769	98,822
372.00	Leased Property on Customers' Premises	44,785	L0	30.00	-	-	25,956	18,829	13.00	1,448	3.23	2.60	1,164	284
373.00	Street Lighting & Signal Systems	24,495,522	R0.5	25.00	(20.00)	(4,899,104)	9,898,417	19,696,209	16.93	1,163,391	4.75	5.69	1,393,795	(230,404)
	TOTAL UTAH - DISTRIBUTION	1,904,102,727		45.88	(41.77)	(795,389,262)	630,918,579	2,068,573,410	36.04	60,420,715	3.17	2.55	48,603,233	11,817,482
<b>IDAHO - DISTRIBUTION</b>														
360.20	Rights-of-Way	959,335	R4	50.00	-	-	340,548	618,787	36.84	16,797	1.75	1.82	17,460	(663)
361.00	Structures & Improvements	786,125	R2	60.00	-	-	160,870	625,255	50.90	12,284	1.56	1.87	14,701	(2,417)
362.00	Station Equipment	19,228,384	S-5	45.00	(10.00)	(1,922,838)	4,280,005	16,871,217	38.25	441,078	2.29	1.84	353,802	87,275
362.70	Supervisory Equipment	349,588	R3	25.00	-	-	182,486	167,102	15.33	10,900	3.12	4.31	15,067	(4,167)
364.00	Poles, Towers & Fixtures	52,811,012	S2	40.00	(90.00)	(47,529,911)	40,996,953	59,343,970	27.88	2,128,550	4.03	3.83	2,022,662	105,888
365.00	OH Conductors & Devices	32,156,819	R0.5	42.00	(35.00)	(11,254,887)	12,581,610	30,830,096	32.98	934,812	2.91	2.72	874,665	60,146
366.00	UG Conduit	6,316,271	R2	60.00	(45.00)	(2,842,322)	6,785,750	13,937,070	48.48	139,970	2.22	2.38	150,327	(10,357)
367.00	UG Conductors & Devices	20,797,084	R2	50.00	(15.00)	(3,119,563)	7,180,011	16,736,636	38.87	430,580	2.07	2.16	449,217	(18,637)
368.00	Line Transformers	58,088,551	R0.5	45.00	(10.00)	(5,808,855)	16,748,608	47,148,798	36.26	1,300,298	2.24	2.31	1,341,846	(41,548)
369.00	Services	22,842,503	S5	55.00	(15.00)	(3,426,375)	6,262,197	20,006,681	45.28	441,844	1.93	2.25	513,956	(72,113)
370.00	Meters	13,729,088	R2.5	26.00	(3.00)	(411,873)	7,034,534	7,106,427	15.23	466,607	3.40	3.32	455,806	10,801
371.00	I.O.C.P.	159,013	L0	25.00	(45.00)	(71,556)	105,320	125,249	16.41	7,632	4.80	4.57	7,267	366
372.00	Leased Property on Customers' Premises	4,873	L0	30.00	-	-	3,725	1,148	13.00	1,448	3.23	2.60	127	(88)
373.00	Street Lighting & Signal Systems	553,612	R0.5	25.00	(50.00)	(276,806)	361,403	469,015	16.93	27,703	5.00	5.69	31,501	(3,797)
	TOTAL IDAHO - DISTRIBUTION	228,782,258		43.92	(33.51)	(76,664,985)	98,611,113	206,836,130	34.05	6,359,143	2.78	2.73	6,248,403	110,740
	TOTAL DISTRIBUTION PLANT	4,602,926,757		46.78	(49.72)	(2,288,730,233)	1,759,617,958	5,132,039,032	35.36	150,211,219	3.26	2.74	126,273,661	23,937,558

PACIFICORP  
REMAINING LIFE DEPRECIATION RATES

SCHEDULE 1

[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>GENERAL PLANT</b>														
<b>OREGON - GENERAL</b>														
390.00	Structures & Improvements	56,989,775	R1.5	50.00	(10.00)	(5,698,978)	11,084,283	51,604,470	40.92	1,281,106	2.21	2.32	1,322,163	(61,056)
391.10	Mainframe Computers	4,039,625	L2	5.00	-	-	1,721,348	2,318,277	2.81	825,010	20.42	26.85	1,084,639	(259,630)
392.10	Transp. Expt. - Light Trucks & Vans	9,408,666	R3	12.00	10.00	940,867	3,302,354	5,165,445	7.20	717,423	7.63	7.12	669,897	47,526
392.50	Transp. Expt. - Medium Trucks	9,772,613	S2	18.00	10.00	977,261	2,447,336	6,348,016	12.86	493,625	5.05	6.65	649,879	(156,254)
392.90	Transp. Expt. - Trailers	2,653,228	S1	35.00	15.00	397,984	599,886	1,655,358	25.44	65,069	2.45	2.19	58,106	6,963
396.30	Light Power Operated Equipment	5,501,554	R4	9.00	15.00	825,233	2,380,023	2,296,298	4.30	534,023	9.71	7.22	397,212	136,811
396.70	Heavy Power Operated Equipment	22,553,445	L1	15.00	20.00	4,510,689	5,141,908	12,900,848	10.61	1,215,914	5.39	4.88	1,100,608	115,306
397.00	Communication Equipment	84,043,634	R2	25.00	-	-	28,548,140	55,495,494	16.28	3,408,814	4.06	5.44	4,571,974	(1,163,160)
	TOTAL OREGON - GENERAL	194,962,540		29.44	1.00	1,953,057	55,225,278	137,784,205	21.72	8,520,984	4.37	5.05	9,854,478	(1,333,494)
<b>AZ, CO, MT, ETC. - GENERAL</b>														
390.00	Structures & Improvements	374,036	R1	40.00	-	-	168,525	205,511	26.62	7,720	2.06	2.34	8,752	(1,032)
392.10	Transp. Expt. - 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. Expt. - 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. Expt. - Trailers	51,384	R1.5	25.00	-	-	39,217	12,167	10.84	1,122	2.18	2.51	1,290	(167)
396.70	Heavy Power Operated Equipment	1,974,037	R3	25.00	5.00	98,702	1,143,858	731,477	13.68	53,471	2.71	5.81	114,692	(61,221)
397.00	Communication Equipment	4,887,547	R1.5	25.00	(5.00)	(244,377)	2,844,849	155,478	14.71	155,478	3.18	4.31	210,653	(55,176)
	TOTAL AZ, CO, MT, ETC. - GENERAL	8,007,193		24.73	(1.28)	(102,885)	4,568,573	3,541,505	14.39	254,150	3.17	4.75	380,659	(126,510)
<b>WASHINGTON - GENERAL</b>														
390.00	Structures & Improvements	10,852,793	R3	30.00	(10.00)	(1,085,279)	3,541,952	8,396,120	20.37	412,181	3.80	3.80	412,406	(225)
392.10	Transp. Expt. - Light Trucks & Vans	2,336,736	R3	12.00	10.00	233,674	813,479	1,289,583	6.98	184,754	7.91	7.11	166,142	18,612
392.50	Transp. Expt. - Medium Trucks	2,983,492	R3	14.00	10.00	298,349	798,743	1,886,400	9.50	198,568	6.66	7.34	218,988	(20,420)
392.90	Transp. Expt. - Trailers	618,162	S0.5	33.00	15.00	92,724	129,882	395,556	24.18	16,359	2.65	2.87	17,741	(1,382)
396.30	Light Power Operated Equipment	1,697,352	R4	10.00	10.00	169,735	176,601	811,016	10.90	164,506	9.69	8.93	151,574	12,933
396.70	Heavy Power Operated Equipment	5,405,808	L1.5	13.00	15.00	810,871	1,500,301	3,094,636	8.41	367,971	6.81	7.16	387,056	(19,085)
397.00	Communication Equipment	12,790,163	R2	20.00	-	-	4,638,074	8,152,089	12.16	670,402	5.24	5.30	677,879	(7,477)
	TOTAL WASHINGTON - GENERAL	36,684,506		20.69	1.42	520,074	12,139,032	24,025,400	13.36	2,014,741	5.49	5.54	2,031,786	(17,044)
<b>IDAHO - GENERAL</b>														
389.20	Land Rights	4,868	R1	40.00	-	-	2,855	2,013	20.57	98	2.01	2.36	115	(17)
390.00	Structures & Improvements	10,279,706	R1	40.00	(5.00)	(513,985)	4,335,362	6,458,329	29.69	217,525	2.12	2.43	249,797	(32,271)
392.10	Transp. Expt. - Light Trucks & Vans	2,304,705	S4	11.00	10.00	230,471	1,182,552	891,683	5.81	153,474	6.66	6.89	154,185	(711)
392.50	Transp. Expt. - Medium Trucks	2,747,101	L2	15.00	15.00	412,065	770,761	1,564,275	10.90	143,511	5.22	5.64	154,936	(11,425)
392.90	Transp. Expt. - Trailers	836,404	L2	33.00	10.00	83,640	257,275	495,489	23.66	20,942	2.50	2.51	20,994	(52)
396.30	Light Power Operated Equipment	1,479,480	R3	7.00	10.00	147,946	934,698	396,816	2.93	135,432	9.15	9.55	141,288	(5,856)
396.70	Heavy Power Operated Equipment	6,388,663	L0.5	18.00	25.00	1,592,166	3,311,391	3,311,391	13.43	246,567	3.87	5.81	370,019	(123,453)
397.00	Communication Equipment	11,635,654	S-5	25.00	(5.00)	(581,783)	4,701,177	7,516,260	17.03	441,354	3.79	4.75	552,684	(111,340)
	TOTAL IDAHO - GENERAL	35,656,561		25.84	3.84	1,370,520	13,649,786	20,636,255	18.41	1,358,903	3.81	4.61	1,644,028	(285,125)
<b>WYOMING - GENERAL</b>														
389.20	Land Rights	23,404	SQ	50.00	-	-	575	22,829	48.63	469	2.01	2.36	552	(83)
390.00	Structures & Improvements	6,118,855	R3	40.00	(15.00)	(917,828)	2,121,382	4,915,301	26.52	185,343	3.03	2.58	157,866	27,477
392.10	Transp. 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	326,476	6.80	4.67	224,260	102,216
392.90	Transp. Expt. - Trailers	2,123,847	R4	30.00	5.00	106,192	679,162	1,338,493	18.71	71,539	3.37	3.27	69,450	2,089
396.30	Light Power Operated Equipment	2,407,263	R4	9.00	15.00	361,089	880,002	1,166,172	4.67	249,716	10.37	7.82	188,248	61,468
396.70	Heavy Power Operated Equipment	23,714,268	S-5	15.00	25.00	5,928,567	4,278,483	13,507,218	10.97	1,231,287	5.19	3.93	931,971	299,316
397.00	Communication Equipment	32,265,699	L2	20.00	(2.00)	(645,314)	10,595,185	22,315,828	12.80	1,743,424	5.40	4.86	1,568,113	175,311
	TOTAL WYOMING - GENERAL	76,241,977		19.17	7.60	5,791,571	21,330,477	49,119,929	12.73	4,159,676	5.46	4.49	3,422,385	737,291

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>CALIFORNIA - GENERAL</b>														
390.00	Structures & Improvements	1,411,660	R3	50.00	(20.00)	(282,332)	566,924	1,127,068	33.57	33,574	2.38	2.22	31,339	2,235
392.10	Transp. Eqpt. - Light Trucks & Vans	706,803	S3	10.00	20.00	141,361	242,527	322,915	5.79	55,771	7.89	6.31	44,599	11,172
392.50	Transp. Eqpt. - Medium Trucks	804,491	L2	15.00	15.00	120,674	186,282	497,535	10.99	45,272	5.63	5.04	40,546	4,725
392.90	Transp. Eqpt. - Trailers	282,127	R4	35.00	5.00	14,106	95,010	173,011	22.82	7,582	2.69	2.30	6,489	1,093
396.30	Light Power Operated Equipment	1,034,237	R4	8.00	15.00	155,136	529,458	349,643	9.31	106,925	10.34	5.92	61,227	45,698
396.70	Heavy Power Operated Equipment	2,683,072	R2.5	15.00	15.00	402,461	880,654	1,399,957	9.27	150,371	5.60	3.42	91,761	58,610
397.00	Communication Equipment	4,354,177	R2	25.00	(5.00)	(217,709)	1,774,777	2,797,109	15.47	180,809	4.15	4.15	180,809	110
	TOTAL CALIFORNIA - GENERAL	11,276,567		22.79	2.96	333,696	4,275,632	6,667,239	14.41	580,303	5.15	4.05	456,660	123,643
<b>UTAH - GENERAL</b>														
389.20	Land Rights	35,298	R1	40.00	-	-	18,357	16,941	20.32	834	2.36	2.36	833	1
390.00	Structures & Improvements	82,299,796	R1	40.00	5.00	4,114,990	23,253,236	54,931,570	28.74	1,911,328	2.32	2.43	1,999,885	(88,557)
392.10	Transp. Eqpt. - Light Trucks & Vans	18,602,220	R3	12.00	10.00	1,860,222	7,672,256	9,069,742	6.80	1,333,786	7.17	6.69	1,244,489	89,297
392.30	Aircraft	3,627,673	SQ	10.00	64.00	2,321,711	69,006	1,236,956	9.50	130,206	3.59	3.60	130,596	(390)
392.50	Transp. Eqpt. - Medium Trucks	19,720,064	L2	16.00	10.00	1,972,006	6,329,113	11,418,945	10.60	1,077,259	5.46	5.64	1,112,212	(34,953)
392.90	Transp. Eqpt. - Trailers	6,759,351	S1	28.00	25.00	1,689,838	1,944,931	3,124,562	17.83	175,243	2.59	2.51	169,660	5,583
396.30	Light Power Operated Equipment	3,293,654	R4	8.00	10.00	329,365	1,846,344	1,117,945	3.28	340,837	10.35	9.55	314,544	26,293
396.70	Heavy Power Operated Equipment	44,065,692	L0.5	12.00	15.00	6,609,854	12,482,731	24,973,107	8.22	3,038,091	6.89	5.81	2,560,217	477,874
397.00	Communication Equipment	74,584,419	R1	25.00	(5.00)	(3,729,221)	21,922,580	56,391,060	18.38	3,068,066	4.11	4.75	3,542,760	(474,694)
	TOTAL UTAH - GENERAL	252,988,167		25.60	6.00	15,168,765	75,538,554	162,280,848	18.18	11,075,649	4.38	4.38	11,075,195	455
	TOTAL GENERAL PLANT	615,817,511		25.68	4.07	25,034,798	186,727,332	404,055,381	18.24	27,964,406	4.54	4.69	28,865,190	(900,784)
<b>UTAH MINING</b>														
399.30	Structures & Improvements	13,118,775	FCST	33.56	(0.50)	(65,594)	11,918,959	1,265,410	11.43	110,710	0.84	2.61	342,400	(231,691)
399.30	Structures & Improvements - Prep Plant	24,022,508	FCST	51.89	(7.21)	(1,732,023)	9,464,183	16,290,348	37.33	436,388	1.82	3.13	751,905	(315,517)
399.41	Surface Processing Equip - Prep Plant	8,178,843	FCST	51.47	(7.21)	(589,695)	3,153,784	5,614,754	37.33	150,409	1.84	3.22	263,359	(112,950)
399.44	Surface Electric Power Facilities	3,181,747	SQ	13.20	-	-	176,296	3,005,451	12.70	236,650	7.44	6.67	212,223	24,427
399.45	Underground Equipment	106,004,030	L2	12.00	5.00	5,300,202	70,494,819	30,209,010	6.26	4,825,720	4.55	7.57	8,024,505	(3,198,785)
399.51	Vehicles	1,051,693	S3	14.00	5.00	52,585	624,453	374,655	8.02	46,715	4.44	5.67	59,631	(12,916)
399.52	Heavy Construction Equipment	3,180,145	R5	18.00	5.00	159,007	2,114,097	907,041	9.39	96,596	3.04	4.50	143,107	(46,510)
399.60	Miscellaneous Equipment	2,114,401	L1.5	13.00	1.00	21,144	1,328,308	764,949	7.36	103,933	4.92	6.76	142,934	(39,000)
399.61	Computer Equipment	600,464	R4	8.00	-	-	574,703	25,761	2.77	9,300	1.55	7.79	46,776	(37,476)
399.70	Mine Development	34,700,270	FCST	24.17	-	-	23,823,168	10,877,102	12.23	889,379	2.56	4.39	1,523,342	(633,963)
	TOTAL UTAH MINING	196,152,876		22.25	1.60	3,145,626	123,672,770	69,334,480	12.93	6,905,799	3.52	5.87	11,510,180	(4,604,381)
	TOTAL ELECTRIC PLANT	14,049,535,106		48.45	(23.90)	(3,357,527,927)	5,757,725,973	11,649,337,060	33.05	378,627,133	2.69	2.91	409,204,552	(30,577,419)

**PACIFICORP**

**SCHEDULE 2**

Summary of Thermal Production Mortality Characteristics  
Book Depreciation Study as of December 31, 2006

[1]	[2]	[3]	[4]	[5]	[6]	[7]
Account	Description	Retirement Year	Interim* Addition Factor	Interim Retirement Ratio %	Interim Net Salvage %	Terminal** Net Salvage \$
<u>STEAM PRODUCTION PLANT</u>						
310.2	Land Rights		0.0	0.00	0	
311.0	Structures and Improvements		1.0	0.20	(25)	
312.0	Boiler Plant Equipment		1.0	0.50	(10)	
314.0	Turbogenerator Units		1.0	0.80	(15)	
315.0	Accessory Electric Equipment		1.0	0.15	(10)	
316.0	Miscellaneous Power Plant Equipment		1.0	1.50	(5)	
	Blundell	2033				1,150,000
	Carbon	2020				8,600,000
	Cholla	2045				19,000,000
	Colstrip	2049				7,400,000
	Craig	2034				8,250,000
	Dave Johnston	2030				38,600,000
	Gadsby	2017				11,750,000
	Hayden	2030				3,900,000
	Hunter	2045				56,100,000
	Huntington	2039				44,750,000
	James River	2016				286,000
	Jim Bridger	2040				70,600,000
	Naughton	2032				35,000,000
	Wyodak	2042				13,400,000
<u>OTHER PRODUCTION PLANT</u>						
341.0	Structures and Improvements		1.0	0.01	(5)	
342.0	Fuel Holders, Producers & Accessories		1.0	0.20	0	
343.0	Prime Movers		1.0	0.20	0	
344.0	Generators		1.0	0.04	0	
345.0	Accessory Electric Equipment		1.0	0.02	0	
346.0	Miscellaneous Power Plant Equipment		1.0	0.01	0	
	Currant Creek	2040				10,800,000
	Gadsby Peaking Units	2027				1,080,000
	Hermiston	2031				4,760,000
	Little Mountain	2009				126,000
	Foote Creek	2024				297,000

\* Interim Additions Equal to Interim Retirements for Five Years (2007-2011)

\*\* Amounts derived from Unit Cost Factor (\$/kw)

**PACIFICORP**  
 Summary of Hydraulic Production Mortality Characteristics  
 Book Depreciation Study as of December 31, 2006

**SCHEDULE 2**

[1]	[2]	[3]	[4]	[5]	[6]	[7]
Account	Description	Retirement Year	Interim* Addition Factor	Interim Retirement Ratio %	Interim Net Salvage %	Terminal Net Salvage \$
	<u>HYDRAULIC PRODUCTION PLANT</u>					
331.0	Structures and Improvements		1.0	0.15	(30)	
332.0	Reservoirs, Dams and Waterways		1.0	0.13	(50)	
333.0	Waterwheels, Turbines & Generators		1.0	0.20	(60)	
334.0	Accessory Electric Equipment		1.0	0.50	(30)	
335.0	Miscellaneous Power Plant Equipment		1.0	0.50	0	
336.0	Roads, Railroads and Bridges		1.0	0.15	(40)	
	American Fork	2007				3,750,000
	Ashton/St. Anthony	2027				
	Bear River	2033				
	Bend	2010				
	Big Fork	2053				
	Cline Falls	2013				
	Condit	2008				22,195,000
	Cove (Included with Bear River)	2006				18,000
	Cutler	2024				
	Eagle Point	2025				
	Fountain Green	2010				
	Granite	2030				
	Klamath River	2046				
	Last Chance	2025				
	Lifton	2033				
	Merwin	2046				
	North Umpqua	2038				
	Olmstead	2016				
	Paris	2010				
	Pioneer	2030				
	Powerdale	2010				6,251,000
	Prospect #1, 2 & 4	2037				
	Prospect #3	2018				
	Santa Clara	2020				
	Snake Creek	2020				
	Stairs	2025				
	Swift	2046				
	Upper Beaver	2030				
	Viva Naughton	2040				
	Wallowa Falls	2016				
	Weber	2020				
	Yale	2046				

\* Interim Additions Equal to Interim Retirements for Five Years (2007-2011)



**PACIFICORP - SYSTEM**  
 Summary of Mortality Characteristics  
 Book Depreciation Study as of December 31, 2006

**SCHEDULE 2**

[1]	[2]	[3]	[4]	[5]	[6]	[7]	[8]	[9]	[10]
Account Number	Description	EXISTING				PROPOSED			
		ASL yrs.	lowa Curve	Gross Salvage %	Cost of Removal %	ASL yrs.	lowa Curve	Gross Salvage %	Cost of Removal %
<b><u>TRANSMISSION PLANT</u></b>									
350.2	Land Rights	70.0	R5	0	0	70.0	R5	0	0
352.0	Structures and Improvements	65.0	R2	0	10	75.0	S1	0	5
353.0	Station Equipment	58.0	R1.5	5	10	58.0	R1.5	0	10
353.7	Supervisory and Alarm Equipment	20.0	R1	0	5	25.0	R2	0	0
354.0	Towers and Fixtures	60.0	S6	1	31	65.0	R5	0	10
355.0	Poles and Fixtures	50.0	R3	1	31	52.0	R2.5	1	51
356.0	Overhead Conductors and Devices	60.0	R5	5	35	60.0	R4	2	47
356.2	Clearing Land and R/W	70.0	R5	0	0	65.0	S6	0	0
357.0	Underground Conduit	60.0	R2	5	95	60.0	R2	5	75
358.0	Underground Conductors and Devices	50.0	R2	5	25	60.0	R2	5	45
359.0	Roads and Trails	70.0	R5	0	0	70.0	R5	0	0

**PACIFICORP - OREGON**  
 Summary of Mortality Characteristics  
 Book Depreciation Study as of December 31, 2006

**SCHEDULE 2**

[1]	[2]	[3]	[4]	[5]	[6]	[7]	[8]	[9]	[10]
Account Number	Description	EXISTING				PROPOSED			
		ASL yrs.	lowa Curve	Gross Salvage %	Cost of Removal %	ASL yrs.	lowa Curve	Gross Salvage %	Cost of Removal %
<b><u>DISTRIBUTION PLANT</u></b>									
360.2	Land Rights	55.0	S4	0	0	50.0	R4	0	0
361.0	Structures and Improvements	60.0	R2	0	10	60.0	S0.5	0	5
362.0	Station Equipment	55.0	S0.5	0	30	52.0	R1	0	15
362.7	Supervisory and Alarm Equipment	20.0	L4	0	0	23.0	R2.5	0	0
364.0	Poles, Towers and Fixtures	40.0	R0.5	5	95	45.0	R1.5	3	128
365.0	Overhead Conductors and Devices	45.0	R0.5	10	60	50.0	R1.5	5	95
366.0	Underground Conduit	53.0	R5	1	41	60.0	R2.5	5	65
367.0	Underground Conductors and Devices	48.0	R1.5	1	16	52.0	R2.5	1	61
368.0	Line Transformers	38.0	R1	5	5	40.0	R1.5	10	35
369.1	Overhead Services	50.0	R1.5	10	10	55.0	R1.5	1	26
369.2	Underground Services	54.0	R2.5	10	10	55.0	R4	2	42
370.0	Meters	27.0	R1	2	0	26.0	R2.5	0	2
371.0	Installation on Customers' Premises	20.0	L0	2	7	25.0	S1	2	62
373.0	Street Lighting and Signal Systems	40.0	S-.5	0	15	40.0	R1	5	40
<b><u>GENERAL PLANT</u></b>									
390.0	Structures and Improvements	45.0	L1	2	0	50.0	R1.5	0	10
391.1	Mainframe Computers	5.0	L2	0	0	5.0	L2	0	0
392.1	Transp. Eqpt. - Light Trucks	13.0	L1.5	10	0	12.0	R3	10	0
392.5	Transp. Eqpt. - Medium Trucks	16.0	L3	10	0	18.0	S2	10	0
392.9	Transp. Eqpt. - Trailers	39.0	R2	20	0	35.0	S1	15	0
396.3	Light Power Operated Equipment	10.0	S3	37	0	9.0	R4	15	0
396.7	Heavy Power Operated Equipment	15.0	R1.5	35	0	15.0	L1	20	0
397.0	Communication Equipment	20.0	R1	0	5	25.0	R2	0	0

**PACIFICORP - WASHINGTON**  
 Summary of Mortality Characteristics  
 Book Depreciation Study as of December 31, 2006

**SCHEDULE 2**

[1]	[2]	[3]	[4]	[5]	[6]	[7]	[8]	[9]	[10]
Account Number	Description	EXISTING				PROPOSED			
		ASL yrs.	lowa Curve	Gross Salvage %	Cost of Removal %	ASL yrs.	lowa Curve	Gross Salvage %	Cost of Removal %
<b><u>DISTRIBUTION PLANT</u></b>									
360.2	Land Rights	50.0	R4	0	0	50.0	R4	0	0
361.0	Structures and Improvements	55.0	R2	0	5	60.0	R1.5	0	5
362.0	Station Equipment	50.0	R1.5	5	30	53.0	R1.5	0	20
362.7	Supervisory and Alarm Equipment	18.0	R5	0	0	22.0	R4	0	0
364.0	Poles, Towers and Fixtures	50.0	R1.5	10	175	50.0	R1.5	5	115
365.0	Overhead Conductors and Devices	55.0	R1	20	60	60.0	R1.5	15	95
366.0	Underground Conduit	60.0	S1	5	25	40.0	R4	5	110
367.0	Underground Conductors and Devices	45.0	R2.5	0	10	45.0	R4	20	55
368.0	Line Transformers	45.0	R2	5	5	42.0	R2.5	25	50
369.1	Overhead Services	50.0	R1.5	10	20	50.0	R2.5	1	36
369.2	Underground Services	55.0	R3	10	20	55.0	R4	2	42
370.0	Meters	27.0	R1	0	0	26.0	R2.5	0	1
371.0	Installation on Customers' Premises	30.0	L0	0	15	30.0	L0	2	52
373.0	Street Lighting and Signal Systems	35.0	S0	5	20	40.0	R3	1	36
<b><u>GENERAL PLANT</u></b>									
390.0	Structures and Improvements	35.0	R3	20	50	30.0	R3	0	10
392.1	Transp. Eqpt. - Light Trucks	12.0	S2	20	0	12.0	R3	10	0
392.5	Transp. Eqpt. - Medium Trucks	13.0	L3	10	0	14.0	R3	10	0
392.9	Transp. Eqpt. - Trailers	33.0	S0.5	15	0	33.0	S0.5	15	0
396.3	Light Power Operated Equipment	10.0	R4	15	0	10.0	R4	10	0
396.7	Heavy Power Operated Equipment	12.0	S0.5	20	0	13.0	L1.5	15	0
397.0	Communication Equipment	20.0	R1.5	0	1	20.0	R2	0	0

**PACIFICORP - WYOMING**  
 Summary of Mortality Characteristics  
 Book Depreciation Study as of December 31, 2006

**SCHEDULE 2**

[1]	[2]	[3]	[4]	[5]	[6]	[7]	[8]	[9]	[10]
Account Number	Description	EXISTING				PROPOSED			
		ASL yrs.	lowa Curve	Gross Salvage %	Cost of Removal %	ASL yrs.	lowa Curve	Gross Salvage %	Cost of Removal %
<b><u>DISTRIBUTION PLANT</u></b>									
360.2	Land Rights	50.0	R5	0	0	50.0	R4	0	0
361.0	Structures and Improvements	45.0	R2.5	0	10	55.0	R2	0	10
362.0	Station Equipment	45.0	S-.5	5	10	50.0	S1	0	15
362.7	Supervisory and Alarm Equipment	20.0	R4	0	0	20.0	R4	0	0
364.0	Poles, Towers and Fixtures	45.0	R1	35	140	50.0	R1	6	126
365.0	Overhead Conductors and Devices	50.0	R1	15	50	55.0	R1	15	55
366.0	Underground Conduit	50.0	R3	5	40	42.0	R3	5	75
367.0	Underground Conductors and Devices	40.0	R4	5	15	40.0	R5	5	55
368.0	Line Transformers	40.0	R1.5	5	10	38.0	R1	15	35
369.1	Overhead Services	55.0	S-.5	15	40	60.0	R2	2	22
369.2	Underground Services	50.0	R2	15	40	45.0	S5	5	45
370.0	Meters	27.0	R1	0	0	26.0	R2.5	0	5
371.0	Installation on Customers' Premises	25.0	L0	0	10	20.0	S-.5	5	65
373.0	Street Lighting and Signal Systems	45.0	S-.5	5	35	50.0	R0.5	0	45
<b><u>GENERAL PLANT</u></b>									
389.2	Land Rights	40.0	R1	0	0	50.0	SQ	0	0
390.0	Structures and Improvements	40.0	R3	0	5	40.0	R3	0	15
392.1	Transp. Eqpt. - Light Trucks	15.0	L2	10	0	13.0	S1.5	10	0
392.5	Transp. Eqpt. - Medium Trucks	20.0	S2	5	0	14.0	S2	10	0
392.9	Transp. Eqpt. - Trailers	30.0	R3	0	0	30.0	R4	5	0
396.3	Light Power Operated Equipment	10.0	R4	20	0	9.0	R4	15	0
396.7	Heavy Power Operated Equipment	15.0	S0.5	40	0	15.0	S-.5	25	0
397.0	Communication Equipment	20.0	R2	0	0	20.0	L2	0	2

**PACIFICORP - MONTANA**  
 Summary of Mortality Characteristics  
 Book Depreciation Study as of March 31, 2006

**SCHEDULE 2**

[1]	[2]	[3]	[4]	[5]	[6]	[7]	[8]	[9]	[10]
Account Number	Description	EXISTING				PROPOSED			
		ASL yrs.	Iowa Curve	Gross Salvage %	Cost of Removal %	ASL yrs.	Iowa Curve	Gross Salvage %	Cost of Removal %
<b><u>GENERAL PLANT</u></b>									
390.0	Structures and Improvements	40.0	R1	0	0	40.0	R1	0	0
392.1	Transp. Eqpt. - Light Trucks	12.0	S2	15	0	13.0	L0	0	0
392.5	Transp. Eqpt. - Medium Trucks	-	-	-	-	16.0	R1.5	15	0
392.9	Transp. Eqpt. - Trailers	-	-	-	-	25.0	R1.5	0	0
396.7	Heavy Power Operated Equipment	13.0	S-.5	20	0	25.0	R3	5	0
397.0	Communication Equipment	20.0	S0.5	0	0	25.0	R1.5	0	5

**PACIFICORP - IDAHO**  
 Summary of Mortality Characteristics  
 Book Depreciation Study as of December 31, 2006

**SCHEDULE 2**

[1]	[2]	[3]	[4]	[5]	[6]	[7]	[8]	[9]	[10]
Account Number	Description	EXISTING				PROPOSED			
		ASL yrs.	Iowa Curve	Gross Salvage %	Cost of Removal %	ASL yrs.	Iowa Curve	Gross Salvage %	Cost of Removal %
<b><u>DISTRIBUTION PLANT</u></b>									
360.2	Land Rights	52.0	R5	0	0	50.0	R4	0	0
361.0	Structures and Improvements	55.0	R3	0	10	60.0	R2	0	0
362.0	Station Equipment	55.0	R0.5	5	10	45.0	S-.5	2	12
362.7	Supervisory and Alarm Equipment	15.0	R5	0	0	25.0	R3	0	0
364.0	Poles, Towers and Fixtures	42.0	R1.5	5	80	40.0	S2	5	95
365.0	Overhead Conductors and Devices	40.0	R2	5	25	42.0	R0.5	5	40
366.0	Underground Conduit	60.0	R2	5	55	60.0	R2	10	55
367.0	Underground Conductors and Devices	50.0	R2	5	20	50.0	R2	5	20
368.0	Line Transformers	40.0	R1	0	0	45.0	R0.5	25	35
369.0	Services	50.0	S5	0	20	55.0	S5	5	20
370.0	Meters	27.0	R0.5	0	0	26.0	R2.5	0	3
371.0	Installation on Customers' Premises	20.0	L1	0	10	25.0	L0	0	45
372.0	Leased Property	25.0	L0	0	0	30.0	L0	0	0
373.0	Street Lighting and Signal Systems	20.0	R0.5	0	30	25.0	R0.5	0	50
<b><u>GENERAL PLANT</u></b>									
389.2	Land Rights	40.0	R1	0	0	40.0	R1	0	0
390.0	Structures and Improvements	40.0	R1	0	0	40.0	R1	0	5
392.1	Transp. Eqpt. - Light Trucks	12.0	S2	15	0	11.0	S4	10	0
392.5	Transp. Eqpt. - Medium Trucks	15.0	S1	10	0	15.0	L2	15	0
392.9	Transp. Eqpt. - Trailers	28.0	R2.5	25	0	33.0	L2	10	0
396.3	Light Power Operated Equipment	10.0	R3	0	0	7.0	R3	10	0
396.7	Heavy Power Operated Equipment	13.0	S-.5	20	0	18.0	L0.5	25	0
397.0	Communication Equipment	20.0	S0.5	5	5	25.0	S-.5	0	5

[1]	[2]	[3]	[4]	[5]	[6]	[7]	[8]	[9]	[10]
Account Number	Description	EXISTING				PROPOSED			
		ASL yrs.	lowa Curve	Gross Salvage %	Cost of Removal %	ASL yrs.	lowa Curve	Gross Salvage %	Cost of Removal %
<b><u>DISTRIBUTION PLANT</u></b>									
360.2	Land Rights	55.0	R4	0	0	55.0	R4	0	0
361.0	Structures and Improvements	50.0	R3	0	5	55.0	R4	0	5
362.0	Station Equipment	55.0	R1	0	25	55.0	R1	0	25
362.7	Supervisory and Alarm Equipment	20.0	R5	0	0	20.0	R5	0	0
364.0	Poles, Towers and Fixtures	50.0	R1.5	0	90	50.0	R1.5	1	126
365.0	Overhead Conductors and Devices	60.0	S-.5	5	60	65.0	S-.5	5	100
366.0	Underground Conduit	50.0	R2	5	35	50.0	R5	2	62
367.0	Underground Conductors and Devices	45.0	R2	2	2	45.0	S6	5	140
368.0	Line Transformers	45.0	S1.5	0	52	50.0	R5	15	60
369.1	Overhead Services	45.0	R1	5	10	55.0	R1	0	120
369.2	Underground Services	55.0	R2.5	5	10	60.0	R4	6	106
370.0	Meters	27.0	R1	0	0	26.0	R2.5	0	4
371.0	Installation on Customers' Premises	25.0	L0	0	30	25.0	L0	0	95
373.0	Street Lighting and Signal Systems	30.0	S0	0	35	35.0	R3	0	70
<b><u>GENERAL PLANT</u></b>									
390.0	Structures and Improvements	45.0	R2	0	10	50.0	R3	0	20
392.1	Transp. Eqpt. - Light Trucks	11.0	S4	20	0	10.0	S3	20	0
392.5	Transp. Eqpt. - Medium Trucks	15.0	S2	10	0	15.0	L2	15	0
392.9	Transp. Eqpt. - Trailers	40.0	S3	0	0	35.0	R4	5	0
396.3	Light Power Operated Equipment	10.0	S6	30	0	8.0	R4	15	0
396.7	Heavy Power Operated Equipment	10.0	R4	25	0	15.0	R2.5	15	0
397.0	Communication Equipment	20.0	R1	5	0	25.0	R2	0	5

**PACIFICORP - UTAH**  
 Summary of Mortality Characteristics  
 Book Depreciation Study as of December 31, 2006

**SCHEDULE 2**

[1]	[2]	[3]	[4]	[5]	[6]	[7]	[8]	[9]	[10]
Account Number	Description	EXISTING				PROPOSED			
		ASL yrs.	lowa Curve	Gross Salvage %	Cost of Removal %	ASL yrs.	lowa Curve	Gross Salvage %	Cost of Removal %
<b><u>DISTRIBUTION PLANT</u></b>									
360.2	Land Rights	52.0	R5	0	0	50.0	R4	0	0
361.0	Structures and Improvements	55.0	R3	0	10	60.0	R2	0	0
362.0	Station Equipment	55.0	R0.5	5	10	45.0	S-.5	2	12
362.7	Supervisory and Alarm Equipment	15.0	R5	0	0	25.0	R3	0	0
363.0	Storage Battery Equipment	-	-	-	-	15.0	SQ	0	0
363.7	Storage Battery Supervisory Equipment	-	-	-	-	15.0	SQ	0	0
364.0	Poles, Towers and Fixtures	42.0	R1.5	5	80	40.0	S2	5	110
365.0	Overhead Conductors and Devices	40.0	R2	5	25	42.0	R0.5	5	80
366.0	Underground Conduit	60.0	R2	5	55	60.0	R2	5	75
367.0	Underground Conductors and Devices	50.0	R2	5	20	50.0	R2	5	50
368.0	Line Transformers	40.0	R1	0	0	45.0	R0.5	50	65
369.0	Services	50.0	S5	0	20	55.0	S5	3	23
370.0	Meters	27.0	R0.5	0	0	26.0	R2.5	0	5
371.0	Installation on Customers' Premises	20.0	L1	0	10	25.0	L0	2	72
372.0	Leased Property	25.0	L0	0	0	30.0	L0	0	0
373.0	Street Lighting and Signal Systems	20.0	R0.5	0	30	25.0	R0.5	0	20
<b><u>GENERAL PLANT</u></b>									
389.2	Land Rights	40.0	R1	0	0	40.0	R1	0	0
390.0	Structures and Improvements	40.0	R1	0	0	40.0	R1	20	15
392.1	Transp. Eqpt. - Light Trucks	12.0	S2	15	0	12.0	R3	10	0
392.3	Transp. Eqpt. - Aircraft	-	-	-	-	10.0	SQ	64	0
392.5	Transp. Eqpt. - Medium Trucks	15.0	S1	10	0	16.0	L2	10	0
392.9	Transp. Eqpt. - Trailers	28.0	R2.5	25	0	28.0	S1	25	0
396.3	Light Power Operated Equipment	10.0	R3	0	0	8.0	R4	10	0
396.7	Heavy Power Operated Equipment	13.0	S-.5	20	0	12.0	L0.5	15	0
397.0	Communication Equipment	20.0	S0.5	5	5	25.0	R1	0	5
<b><u>UTAH MINING OPERATIONS</u></b>									
399.30	Structures and Improvements	23.8	Forecast	0	0	33.6	Forecast	0	0.50
399.30	Wash Plant Structs. & Improvements	30.0	Forecast	0	0	51.9	Forecast	0	7.21
399.41	Wash Plant Coal Handling Equipment	29.3	Forecast	0	0	51.5	Forecast	0	7.21
399.44	Surface Electric Power Facilities	-	-	-	-	13.2	SQ	0	0
399.45	Underground Equipment	11.0	L2	2	0	12.0	L2	5	0
399.51	Vehicles	15.0	S1.5	5	0	14.0	S3	5	0
399.52	Heavy Construction Equipment	20.0	R3	1	0	18.0	R5	5	0
399.60	Miscellaneous Equipment	13.0	S0.5	0	0	13.0	L1.5	1	0
399.61	Computer Equipment	10.0	R4	0	0	8.0	R4	0	0
399.70	Mine Development	18.2	Forecast	0	0	24.2	Forecast	0	0



**SCHEDULE 3**

PACIFICORP  
ACCOUNT 312 - STEAM, BOILER PLANT EQUIPMENT  
HUNTER

Interim Net Salvage	-10.00%
Terminal Net Salvage	-5.81%
Average Net Salvage	-6.66%
Average Age Survivors	20.64
Average Remaining Life	34.78
Average Service Life	55.42
Book Reserve Ratio	48.54%
Theoretical Reserve	204,371,699
COR Reserve =	5,090,126
Interim Retmt. Ratio	0.50%
Interim Addition Factor	1.0
Depreciation Rate	1.671%
COR Rate	0.163%
Life Rate =	1.508%

[1] YEAR	[2] INTERIM RETMTS \$	[3] INTERIM NET SALV. \$	[4] TERMINAL RETMTS. \$	[5] TERMINAL NET SALV. \$	[6] INTERIM ADDITIONS \$	[7] ENDING BALANCE \$	[8] AVERAGE BALANCE \$	[9] DEPREC. AMOUNT \$	[10] ENDING RESERVE \$
2006						514,488,895			249,724,780
2007	2,572,444	(257,244)			2,572,444	514,488,895	514,488,895	8,597,250	255,492,341
2008	2,572,444	(257,244)			2,572,444	514,488,895	514,488,895	8,597,250	261,259,903
2009	2,572,444	(257,244)			2,572,444	514,488,895	514,488,895	8,597,250	267,027,464
2010	2,572,444	(257,244)			2,572,444	514,488,895	514,488,895	8,597,250	272,795,025
2011	2,572,444	(257,244)			2,572,444	514,488,895	514,488,895	8,597,250	278,562,587
2012	2,572,444	(257,244)			-	511,916,451	513,202,673	8,575,757	284,308,655
2013	2,559,582	(255,958)			-	509,356,868	510,636,659	8,532,878	290,025,993
2014	2,546,784	(254,678)			-	506,810,084	508,083,476	8,490,214	295,714,744
2015	2,534,050	(253,405)			-	504,276,034	505,543,059	8,447,763	301,375,052
2016	2,521,380	(252,138)			-	501,754,653	503,015,343	8,405,524	307,007,058
2017	2,508,773	(250,877)			-	499,245,880	500,500,267	8,363,496	312,610,903
2018	2,496,229	(249,623)			-	496,749,651	497,997,765	8,321,679	318,186,730
2019	2,483,748	(248,375)			-	494,265,902	495,507,777	8,280,071	323,734,678
2020	2,471,330	(247,133)			-	491,794,573	493,030,238	8,238,670	329,254,885
2021	2,458,973	(245,897)			-	489,335,600	490,565,086	8,197,477	334,747,492
2022	2,446,678	(244,668)			-	486,888,922	488,112,261	8,156,490	340,212,636
2023	2,434,445	(243,444)			-	484,454,477	485,671,700	8,115,707	345,650,454
2024	2,422,272	(242,227)			-	482,032,205	483,243,341	8,075,129	351,061,083
2025	2,410,161	(241,016)			-	479,622,044	480,827,125	8,034,753	356,444,658
2026	2,398,110	(239,811)			-	477,223,934	478,422,989	7,994,579	361,801,316
2027	2,386,120	(238,612)			-	474,837,814	476,030,874	7,954,606	367,131,191
2028	2,374,189	(237,419)			-	472,463,625	473,650,720	7,914,833	372,434,416
2029	2,362,318	(236,232)			-	470,101,307	471,282,466	7,875,259	377,711,125
2030	2,350,507	(235,051)			-	467,750,800	468,926,054	7,835,883	382,961,451
2031	2,338,754	(233,875)			-	465,412,046	466,581,423	7,796,703	388,185,525
2032	2,327,060	(232,706)			-	463,084,986	464,248,516	7,757,720	393,383,478
2033	2,315,425	(231,542)			-	460,769,561	461,927,274	7,718,931	398,555,442
2034	2,303,848	(230,385)			-	458,465,713	459,617,637	7,680,337	403,701,546
2035	2,292,329	(229,233)			-	456,173,385	457,319,549	7,641,935	408,821,919
2036	2,280,867	(228,087)			-	453,892,518	455,032,951	7,603,725	413,916,691
2037	2,269,463	(226,946)			-	451,623,055	452,757,787	7,565,707	418,985,989
2038	2,258,115	(225,812)			-	449,364,940	450,493,998	7,527,878	424,029,940
2039	2,246,825	(224,682)			-	447,118,115	448,241,528	7,490,239	429,048,671
2040	2,235,591	(223,559)			-	444,882,525	446,000,320	7,452,787	434,042,309
2041	2,224,413	(222,441)			-	442,658,112	443,770,318	7,415,524	439,010,979
2042	2,213,291	(221,329)			-	440,444,822	441,551,467	7,378,446	443,954,805
2043	-	-			-	440,444,822	440,444,822	7,359,954	451,314,759
2044	-	-			-	440,444,822	440,444,822	7,359,954	458,674,712
2045	-	-	440,444,822	(25,589,844)	-	-	440,444,822	7,359,954	(0)
<b>TOTALS</b>	<b>86,906,296</b>	<b>(8,690,630)</b>	<b>440,444,822</b>	<b>(25,589,844)</b>	<b>12,862,222</b>		<b>18,665,571,581</b>		