

PacifiCorp - Rocky Mountain Power

353.7 - Supervisory Equipment

Calculation of Remaining Life
 Based Upon Broad Group/Vintage Group Procedures
 Related to Original Cost as of December 31, 2006

Survivor Curve .. IOWA: 55 S0.5

Year (1)	Age (2)	Surviving Investment (3)	BG/VG Average		ASL Weights (6)=(3)/(4)	RL Weights (7)=(6)*(5)
			Service Life (4)	Remaining Life (5)		
2006	0.5	6,148,957	55.00	54.50	111,799	6,093,369
2005	1.5	479,275	55.00	53.53	8,714	466,485
2004	2.5	4,800,782	55.00	52.58	87,287	4,589,757
2003	3.5	443,900	55.00	51.65	8,071	416,871
2002	4.5	1,257,673	55.00	50.74	22,867	1,160,194
2001	5.5	528,401	55.00	49.84	9,607	478,826
2000	6.5	647,825	55.00	48.96	11,779	576,678
1999	7.5	179,392	55.00	48.10	3,262	156,871
1998	8.5	1,116,884	55.00	47.25	20,307	959,427
1997	9.5	253,678	55.00	46.41	4,612	214,068
1996	10.5	899,426	55.00	45.59	16,353	745,585
1995	11.5	1,678,800	55.00	44.79	30,524	1,367,089
1994	12.5	1,254,591	55.00	44.00	22,811	1,003,620
1993	13.5	22,712,204	55.00	43.22	412,949	17,848,138
1992	14.5	5,151,946	55.00	42.46	93,672	3,977,118
1991	15.5	1,349,177	55.00	41.71	24,530	1,023,117
1990	16.5	793,405	55.00	40.97	14,426	591,025
1989	17.5	564,291	55.00	40.25	10,260	412,927
1988	18.5	908,128	55.00	39.54	16,511	652,782
1987	19.5	418,223	55.00	38.84	7,604	295,307
1986	20.5	1,015,043	55.00	38.15	18,455	704,021
1985	21.5	392,617	55.00	37.47	7,138	267,483
1984	22.5	844,492	55.00	36.81	15,354	565,121
1983	23.5	42,523	55.00	36.15	773	27,950
1982	24.5	337,697	55.00	35.51	6,140	218,013
1981	25.5	14,024	55.00	34.87	255	8,892
1980	26.5	122,928	55.00	34.25	2,235	76,552
1979	27.5	172,921	55.00	33.64	3,144	105,754
1978	28.5	106,838	55.00	33.03	1,943	64,167
1977	29.5	329,595	55.00	32.44	5,993	194,394
1976	30.5	31,521	55.00	31.85	573	18,255
1975	31.5	98,242	55.00	31.28	1,786	55,867
1974	32.5	53,958	55.00	30.71	981	30,127

PacifiCorp - Rocky Mountain Power

353.7 - Supervisory Equipment

Calculation of Remaining Life
 Based Upon Broad Group/Vintage Group Procedures
 Related to Original Cost as of December 31, 2006

Survivor Curve .. IOWA: 55 S0.5

<u>Year</u> (1)	<u>Age</u> (2)	<u>Surviving</u> <u>Investment</u> (3)	<u>BG/VG Average</u>		<u>ASL</u> <u>Weights</u> (6)=(3)/(4)	<u>RL</u> <u>Weights</u> (7)=(6)*(5)
			<u>Service</u> <u>Life</u> (4)	<u>Remaining</u> <u>Life</u> (5)		
1973	33.5	38,497	55.00	30.15	700	21,103
1972	34.5	29,242	55.00	29.60	532	15,736
1971	35.5	11,635	55.00	29.05	212	6,146
1970	36.5	138,305	55.00	28.52	2,515	71,713
1969	37.5	18,392	55.00	27.99	334	9,360
1968	38.5	-	55.00	27.47	0	0
1967	39.5	-	55.00	26.95	0	0
1966	40.5	10,273	55.00	26.45	187	4,940
1965	41.5	-	55.00	25.95	0	0
1964	42.5	-	55.00	25.45	0	0
1963	43.5	19,319	55.00	24.97	351	8,769
1962	44.5	65,684	55.00	24.48	1,194	29,241
1961	45.5	9,053	55.00	24.01	165	3,952
1960	46.5	5,505	55.00	23.54	100	2,356
1959	47.5	777	55.00	23.08	14	326
1958	48.5	2,561	55.00	22.62	47	1,053
1957	49.5	590	55.00	22.16	11	238
1956	50.5	6,945	55.00	21.72	126	2,742
1955	51.5	-	55.00	21.27	0	0
1954	52.5	-	55.00	20.84	0	0
1953	53.5	3,047	55.00	20.40	55	1,130

55,509,182

1,009,258

45,544,657

AVERAGE SERVICE LIFE

55.00

AVERAGE REMAINING LIFE

45.13

Division of Public Utilities
 Charles W. King
 Docket No. 07-035-13
 Exhibit DPU-CWK 2.2(a) (357.7)

Projection Life Table - 55 - \$0.5

Age	Curve Data	BOY Amount Surviving	Amount Retired During Year	Age of Amount Retired	Annual Accruals		ELG Average		VG Average Remaining Life
					For Each Group	For All Groups	Service Life	Remaining Life	
A	B	C	D = C(x)-B(x+1)	E = A+0.5	F = D / E	G = Sum F (x to end)	H = C / G	I = H - A	J = Sum C (x+1 to End) /B(x)+0.5
0.5	1.000	99,990	55	1.0	55	2,631	38.01	37.51	54.50
1.5	0.999	99,936	94	2.0	47	2,576	38.79	37.29	53.53
2.5	0.998	99,841	131	3.0	44	2,529	39.48	36.98	52.58
3.5	0.997	99,710	167	4.0	42	2,485	40.12	36.62	51.65
4.5	0.995	99,543	203	5.0	41	2,443	40.74	36.24	50.74
5.5	0.993	99,339	241	6.0	40	2,403	41.34	35.84	49.84
6.5	0.991	99,099	276	7.0	39	2,363	41.94	35.44	48.96
7.5	0.988	98,822	312	8.0	39	2,323	42.54	35.04	48.10
8.5	0.985	98,510	348	9.0	39	2,284	43.13	34.63	47.25
9.5	0.982	98,161	384	10.0	38	2,245	43.72	34.22	46.41
10.5	0.978	97,777	422	11.0	38	2,207	44.31	33.81	45.59
11.5	0.974	97,355	459	12.0	38	2,169	44.89	33.39	44.79
12.5	0.969	96,896	495	13.0	38	2,130	45.48	32.98	44.00
13.5	0.964	96,401	532	14.0	38	2,092	46.08	32.58	43.22
14.5	0.959	95,870	568	15.0	38	2,054	46.67	32.17	42.46
15.5	0.953	95,302	604	16.0	38	2,016	47.26	31.76	41.71
16.5	0.947	94,698	642	17.0	38	1,979	47.86	31.36	40.97
17.5	0.941	94,056	677	18.0	38	1,941	48.46	30.96	40.25
18.5	0.934	93,379	713	19.0	38	1,903	49.06	30.56	39.54
19.5	0.927	92,666	748	20.0	37	1,866	49.67	30.17	38.84
20.5	0.919	91,918	782	21.0	37	1,828	50.27	29.77	38.15
21.5	0.911	91,136	818	22.0	37	1,791	50.88	29.38	37.47
22.5	0.903	90,318	852	23.0	37	1,754	51.49	28.99	36.81
23.5	0.895	89,466	885	24.0	37	1,717	52.11	28.61	36.15
24.5	0.886	88,581	918	25.0	37	1,680	52.73	28.23	35.51
25.5	0.877	87,663	950	26.0	37	1,643	53.35	27.85	34.87
26.5	0.867	86,713	981	27.0	36	1,607	53.97	27.47	34.25
27.5	0.857	85,732	1,014	28.0	36	1,570	54.59	27.09	33.64
28.5	0.847	84,718	1,043	29.0	36	1,534	55.22	26.72	33.03
29.5	0.837	83,673	1,072	30.0	36	1,498	55.85	26.35	32.44
30.5	0.826	82,603	1,100	31.0	35	1,463	56.48	25.98	31.85
31.5	0.815	81,503	1,128	32.0	35	1,427	57.11	25.61	31.28
32.5	0.804	80,375	1,155	33.0	35	1,392	57.75	25.25	30.71
33.5	0.792	79,220	1,181	34.0	35	1,357	58.39	24.89	30.15
34.5	0.780	78,039	1,206	35.0	34	1,322	59.03	24.53	29.60
35.5	0.768	76,833	1,229	36.0	34	1,288	59.67	24.17	29.05

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 Charles W. King
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 Exhibit DPU-CWK 2.2(a) (357.7)

Projection Life Table - 55 - S0.5

Age	Curve Data	BOY Amount Surviving	Amount Retired During Year	Age of Amount Retired	Annual Accruals		ELG Average		VG Average Remaining Life
					For Each Group	For All Groups	Service Life	Remaining Life	
A	B	C	D = C(x)-B(x+1)	E = A+0.5	F = D / E	G = Sum F (x to end)	H = C / G	I = H - A	J = Sum C (x+1 to End) /B(x)+0.5
36.5	0.756	75,605	1,251	37.0	34	1,253	60.32	23.82	28.52
37.5	0.744	74,353	1,273	38.0	33	1,220	60.96	23.46	27.99
38.5	0.731	73,080	1,294	39.0	33	1,186	61.61	23.11	27.47
39.5	0.718	71,786	1,313	40.0	33	1,153	62.26	22.76	26.95
40.5	0.705	70,473	1,332	41.0	32	1,120	62.91	22.41	26.45
41.5	0.691	69,141	1,348	42.0	32	1,088	63.57	22.07	25.95
42.5	0.678	67,793	1,364	43.0	32	1,056	64.22	21.72	25.45
43.5	0.664	66,429	1,379	44.0	31	1,024	64.88	21.38	24.97
44.5	0.650	65,050	1,393	45.0	31	992	65.54	21.04	24.48
45.5	0.637	63,657	1,405	46.0	31	962	66.20	20.70	24.01
46.5	0.623	62,252	1,416	47.0	30	931	66.87	20.37	23.54
47.5	0.608	60,836	1,425	48.0	30	901	67.53	20.03	23.08
48.5	0.594	59,411	1,434	49.0	29	871	68.20	19.70	22.62
49.5	0.580	57,977	1,441	50.0	29	842	68.86	19.36	22.16
50.5	0.565	56,535	1,447	51.0	28	813	69.53	19.03	21.72
51.5	0.551	55,088	1,452	52.0	28	785	70.20	18.70	21.27
52.5	0.536	53,637	1,455	53.0	27	757	70.87	18.37	20.84
53.5	0.522	52,182	1,457	54.0	27	729	71.55	18.05	20.40
54.5	0.507	50,725	1,458	55.0	27	702	72.22	17.72	19.98
55.5	0.493	49,268	1,457	56.0	26	676	72.90	17.40	19.55
56.5	0.478	47,811	1,455	57.0	26	650	73.57	17.07	19.13
57.5	0.464	46,356	1,452	58.0	25	624	74.25	16.75	18.72
58.5	0.449	44,904	1,447	59.0	25	599	74.93	16.43	18.31
59.5	0.435	43,457	1,441	60.0	24	575	75.61	16.11	17.90
60.5	0.420	42,016	1,434	61.0	24	551	76.29	15.79	17.50
61.5	0.406	40,582	1,425	62.0	23	527	76.97	15.47	17.10
62.5	0.392	39,157	1,416	63.0	22	504	77.65	15.15	16.70
63.5	0.377	37,741	1,405	64.0	22	482	78.34	14.84	16.31
64.5	0.363	36,336	1,393	65.0	21	460	79.02	14.52	15.92
65.5	0.349	34,943	1,379	66.0	21	438	79.70	14.20	15.53
66.5	0.336	33,564	1,364	67.0	20	418	80.39	13.89	15.15
67.5	0.322	32,200	1,348	68.0	20	397	81.08	13.58	14.77
68.5	0.309	30,852	1,331	69.0	19	377	81.76	13.26	14.40
69.5	0.295	29,520	1,313	70.0	19	358	82.45	12.95	14.02
70.5	0.282	28,207	1,294	71.0	18	339	83.14	12.64	13.65
71.5	0.269	26,913	1,273	72.0	18	321	83.83	12.33	13.28
72.5	0.256	25,640	1,251	73.0	17	303	84.52	12.02	12.92

Projection Life Table - 55 - 50.5

Age	Curve Data	BOY Amount Surviving	Amount Retired During Year	Age of Amount Retired	Annual Accruals			ELG Average		VG Average Remaining Life
					For Each Group	For All Groups	Service Life	Remaining Life		
A	B	C	D = C(x)-B(x+1)	E = A+0.5	F = D / E	G = Sum F (x to end)	H = C / G	I = H - A	J = Sum C (x+1 to End) /B(x)+0.5	
73.5	0.244	24,389	1,229	74.0	17	286	85.21	11.71	12.56	
74.5	0.232	23,180	1,205	75.0	16	270	85.90	11.40	12.20	
75.5	0.220	21,955	1,181	76.0	16	254	86.59	11.09	11.84	
76.5	0.208	20,774	1,155	77.0	15	238	87.28	10.78	11.48	
77.5	0.196	19,620	1,128	78.0	14	223	87.97	10.47	11.13	
78.5	0.185	18,492	1,100	79.0	14	209	88.66	10.16	10.78	
79.5	0.174	17,392	1,072	80.0	13	195	89.36	9.86	10.43	
80.5	0.163	16,320	1,043	81.0	13	181	90.05	9.55	10.08	
81.5	0.153	15,277	1,013	82.0	12	168	90.74	9.24	9.73	
82.5	0.143	14,263	981	83.0	12	156	91.43	8.93	9.39	
83.5	0.133	13,282	950	84.0	11	144	92.12	8.62	9.05	
84.5	0.123	12,333	918	85.0	11	133	92.81	8.31	8.70	
85.5	0.114	11,415	885	86.0	10	122	93.51	8.01	8.36	
86.5	0.105	10,530	852	87.0	10	112	94.20	7.70	8.02	
87.5	0.097	9,677	817	88.0	9	102	94.89	7.39	7.69	
88.5	0.089	8,860	782	89.0	9	93	95.58	7.08	7.35	
89.5	0.081	8,078	748	90.0	8	84	96.27	6.77	7.01	
90.5	0.073	7,330	712	91.0	8	76	96.96	6.46	6.68	
91.5	0.066	6,618	677	92.0	7	68	97.64	6.14	6.34	
92.5	0.059	5,941	642	93.0	7	60	98.33	5.83	6.01	
93.5	0.053	5,299	604	94.0	6	54	99.02	5.52	5.68	
94.5	0.047	4,695	568	95.0	6	47	99.70	5.20	5.34	
95.5	0.041	4,128	531	96.0	6	41	100.39	4.89	5.01	
96.5	0.036	3,596	495	97.0	5	36	101.07	4.57	4.67	
97.5	0.031	3,101	459	98.0	5	30	101.75	4.25	4.34	
98.5	0.026	2,643	421	99.0	4	26	102.43	3.93	4.00	
99.5	0.022	2,221	384	100.0	4	22	103.11	3.61	3.67	
100.5	0.018	1,837	348	101.0	3	18	103.78	3.28	3.33	
101.5	0.015	1,489	312	102.0	3	14	104.45	2.95	2.99	
102.5	0.012	1,176	276	103.0	3	11	105.12	2.62	2.66	
103.5	0.009	900	241	104.0	2	9	105.79	2.29	2.32	
104.5	0.007	660	203	105.0	2	6	106.47	1.97	1.98	
105.5	0.005	457	167	106.0	2	4	107.13	1.63	1.64	
106.5	0.003	289	131	107.0	1	3	107.79	1.29	1.30	
107.5	0.002	158	94	108.0	1	1	108.46	0.96	0.96	
108.5	0.001	64	54	109.0	0	1	109.15	0.65	0.65	
109.5	0.000	10	10	110.0	0	0	110.00	0.50	0.50	

Observed Life Table Results

PacifiCorp - Rocky Mountain Power

Account: 353.7 - Supervisory Equipment

Age	Exposures	Retirements	Retirement Ratio (%)	Survivor Ratio (%)	Cumulative Survivors
BAND		1953 - 2006			
0	53,391,617	0	0.0000	100.0000	1.0000
0.5	53,216,946	52,258	0.0982	99.9018	1.0000
1.5	48,363,940	0	0.0000	100.0000	0.9990
2.5	47,920,040	16,413	0.0343	99.9657	0.9990
3.5	46,645,954	724,450	1.5531	98.4469	0.9987
4.5	45,393,103	150,807	0.3322	99.6678	0.9832
5.5	44,827,650	526,485	1.1745	98.8255	0.9799
6.5	44,067,985	710,877	1.6131	98.3869	0.9684
7.5	43,177,716	230,625	0.5341	99.4659	0.9528
8.5	41,535,367	81,987	0.1974	99.8026	0.9477
9.5	41,045,016	9	0.0000	100.0000	0.9458
10.5	40,099,023	62,233	0.1552	99.8448	0.9458
11.5	38,357,990	26,189	0.0683	99.9317	0.9443
12.5	37,077,209	53,024	0.1430	99.8570	0.9437
13.5	14,292,830	73,673	0.5155	99.4845	0.9423
14.5	9,065,863	204,519	2.2559	97.7441	0.9375
15.5	7,501,025	74,591	0.9944	99.0056	0.9163
16.5	6,641,770	29,938	0.4508	99.5492	0.9072
17.5	6,047,541	385,491	6.3743	93.6257	0.9031
18.5	4,753,922	24,726	0.5201	99.4799	0.8456
19.5	4,318,348	53,925	1.2487	98.7513	0.8412
20.5	3,232,802	52,728	1.6310	98.3690	0.8307
21.5	2,787,457	13,612	0.4883	99.5117	0.8171
22.5	1,929,352	30,054	1.5577	98.4423	0.8131
23.5	1,856,775	46,889	2.5253	97.4747	0.8005
24.5	1,472,189	23,519	1.5975	98.4025	0.7802
25.5	1,442,846	66,480	4.6076	95.3924	0.7678
26.5	1,253,438	100,861	8.0468	91.9532	0.7324
27.5	985,440	26,294	2.6683	97.3317	0.6735
28.5	847,875	22,888	2.6994	97.3006	0.6555
29.5	495,393	0	0.0000	100.0000	0.6378
30.5	463,871	5,456	1.1761	98.8239	0.6378
31.5	360,173	7,107	1.9733	98.0267	0.6303
32.5	330,065	0	0.0000	100.0000	0.6179
33.5	325,885	0	0.0000	100.0000	0.6179
34.5	296,642	0	0.0000	100.0000	0.6179
35.5	285,007	0	0.0000	100.0000	0.6179
36.5	146,702	6,961	4.7452	95.2548	0.6179
37.5	121,066	0	0.0000	100.0000	0.5885
38.5	121,066	0	0.0000	100.0000	0.5885
39.5	121,066	32	0.0267	99.9733	0.5885
40.5	110,761	0	0.0000	100.0000	0.5884
41.5	110,761	0	0.0000	100.0000	0.5884

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 Charles W. King
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Observed Life Table Results

PacifiCorp - Rocky Mountain Power

Account: 353.7 - Supervisory Equipment

Age	Exposures	Retirements	Retirement Ratio (%)	Survivor Ratio (%)	Cumulative Survivors
42.5	110,761	0	0.0000	100.0000	0.5884
43.5	91,441	0	0.0000	100.0000	0.5884
44.5	25,758	0	0.0000	100.0000	0.5884
45.5	15,836	1,733	10.9431	89.0569	0.5884
46.5	14,103	0	0.0000	100.0000	0.5240
47.5	13,327	0	0.0000	100.0000	0.5240
48.5	10,766	0	0.0000	100.0000	0.5240
49.5	10,040	0	0.0000	100.0000	0.5240
50.5	3,047	0	0.0000	100.0000	0.5240
51.5	3,047	0	0.0000	100.0000	0.5240
52.5	3,047	0	0.0000	100.0000	0.5240

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Docket No. 07-035-13
Exhibit DPU-CWK 2.2(a) (357.7)

Observed Life Table Results

PacifiCorp - Rocky Mountain Power

Account: 353.7 - Supervisory Equipment

Age	Exposures	Retirements	Retirement Ratio (%)	Survivor Ratio (%)	Cumulative Survivors
BAND		1991 - 2006			
0	44,920,309	0	0.0000	100.0000	1.0000
0.5	45,668,291	52,258	0.1144	99.8856	1.0000
1.5	41,736,427	0	0.0000	100.0000	0.9989
2.5	42,452,531	16,413	0.0387	99.9613	0.9989
3.5	41,717,318	724,450	1.7366	98.2634	0.9985
4.5	41,540,115	150,807	0.3630	99.6370	0.9811
5.5	41,393,419	526,485	1.2719	98.7281	0.9776
6.5	41,529,836	710,877	1.7117	98.2883	0.9651
7.5	40,696,908	230,625	0.5667	99.4333	0.9486
8.5	39,393,001	81,987	0.2081	99.7919	0.9432
9.5	38,942,070	9	0.0000	100.0000	0.9413
10.5	38,158,568	62,233	0.1631	99.8369	0.9413
11.5	36,725,223	26,189	0.0713	99.9287	0.9397
12.5	35,686,806	53,024	0.1486	99.8514	0.9391
13.5	13,291,351	73,673	0.5543	99.4457	0.9377
14.5	8,148,109	204,519	2.5100	97.4900	0.9325
15.5	7,015,181	74,591	1.0633	98.9367	0.9091
16.5	6,196,964	29,938	0.4831	99.5169	0.8994
17.5	5,608,280	385,491	6.8736	93.1264	0.8951
18.5	4,352,598	24,726	0.5681	99.4319	0.8335
19.5	3,955,530	53,925	1.3633	98.6367	0.8288
20.5	3,020,939	52,728	1.7454	98.2546	0.8175
21.5	2,603,072	13,612	0.5229	99.4771	0.8032
22.5	1,755,374	30,054	1.7121	98.2879	0.7990
23.5	1,682,797	46,889	2.7864	97.2136	0.7854
24.5	1,320,496	23,519	1.7810	98.2190	0.7635
25.5	1,303,709	66,480	5.0993	94.9007	0.7499
26.5	1,137,189	100,861	8.8694	91.1306	0.7116
27.5	888,510	26,294	2.9594	97.0406	0.6485
28.5	820,810	22,888	2.7885	97.2115	0.6293
29.5	478,249	0	0.0000	100.0000	0.6118
30.5	448,003	5,456	1.2178	98.7822	0.6118
31.5	346,814	7,107	2.0493	97.9507	0.6043
32.5	319,300	0	0.0000	100.0000	0.5919
33.5	315,845	0	0.0000	100.0000	0.5919
34.5	293,595	0	0.0000	100.0000	0.5919
35.5	281,960	0	0.0000	100.0000	0.5919
36.5	143,655	6,961	4.8459	95.1541	0.5919
37.5	121,066	0	0.0000	100.0000	0.5633
38.5	121,066	0	0.0000	100.0000	0.5633
39.5	121,066	32	0.0267	99.9733	0.5633
40.5	110,761	0	0.0000	100.0000	0.5631
41.5	110,761	0	0.0000	100.0000	0.5631

Observed Life Table Results

PacifiCorp - Rocky Mountain Power

Account: 353.7 - Supervisory Equipment

Age	Exposures	Retirements	Retirement Ratio (%)	Survivor Ratio (%)	Cumulative Survivors
42.5	110,761	0	0.0000	100.0000	0.5631
43.5	91,441	0	0.0000	100.0000	0.5631
44.5	25,758	0	0.0000	100.0000	0.5631
45.5	15,836	1,733	10.9431	89.0569	0.5631
46.5	14,103	0	0.0000	100.0000	0.5015
47.5	13,327	0	0.0000	100.0000	0.5015
48.5	10,766	0	0.0000	100.0000	0.5015
49.5	10,040	0	0.0000	100.0000	0.5015
50.5	3,047	0	0.0000	100.0000	0.5015
51.5	3,047	0	0.0000	100.0000	0.5015
52.5	3,047	0	0.0000	100.0000	0.5015
BAND		1997 - 2006			
0	9,852,699	0	0.0000	100.0000	1.0000
0.5	10,624,021	0	0.0000	100.0000	1.0000
1.5	7,509,379	0	0.0000	100.0000	1.0000
2.5	8,321,281	0	0.0000	100.0000	1.0000
3.5	29,806,521	0	0.0000	100.0000	1.0000
4.5	34,492,365	11,557	0.0335	99.9665	1.0000
5.5	36,399,801	377,388	1.0368	98.9632	0.9997
6.5	36,711,886	653,583	1.7803	98.2197	0.9893
7.5	36,748,741	230,625	0.6276	99.3724	0.9717
8.5	36,226,646	74,313	0.2051	99.7949	0.9656
9.5	36,154,818	9	0.0000	100.0000	0.9636
10.5	36,253,709	61,816	0.1705	99.8295	0.9636
11.5	34,931,851	4,809	0.0138	99.9862	0.9620
12.5	34,560,858	2,162	0.0063	99.9937	0.9618
13.5	11,884,682	61,514	0.5176	99.4824	0.9618
14.5	7,008,198	133,396	1.9034	98.0966	0.9568
15.5	5,537,409	51,032	0.9216	99.0784	0.9386
16.5	4,842,142	21,814	0.4505	99.5495	0.9299
17.5	4,523,030	52,781	1.1669	98.8331	0.9257
18.5	3,762,940	6,688	0.1777	99.8223	0.9149
19.5	3,719,603	52,146	1.4019	98.5981	0.9133
20.5	2,667,576	26,140	0.9799	99.0201	0.9005
21.5	2,348,017	4,952	0.2109	99.7891	0.8917
22.5	1,521,574	17,501	1.1502	98.8498	0.8898
23.5	1,465,730	41,591	2.8376	97.1624	0.8796
24.5	1,115,684	13,111	1.1752	98.8248	0.8546
25.5	1,108,383	58,666	5.2930	94.7070	0.8446
26.5	1,065,094	99,413	9.3337	90.6663	0.7999
27.5	820,724	21,552	2.6259	97.3741	0.7252
28.5	687,902	0	0.0000	100.0000	0.7062
29.5	358,307	0	0.0000	100.0000	0.7062
30.5	347,622	0	0.0000	100.0000	0.7062

Observed Life Table Results

PacifiCorp - Rocky Mountain Power

Account: 353.7 - Supervisory Equipment

Age	Exposures	Retirements	Retirement Ratio (%)	Survivor Ratio (%)	Cumulative Survivors
31.5	249,380	7,107	2.8500	97.1500	0.7062
32.5	219,272	0	0.0000	100.0000	0.6860
33.5	234,411	0	0.0000	100.0000	0.6860
34.5	270,852	0	0.0000	100.0000	0.6860
35.5	269,138	0	0.0000	100.0000	0.6860
36.5	130,833	6,961	5.3207	94.6793	0.6860
37.5	107,707	0	0.0000	100.0000	0.6495
38.5	110,300	0	0.0000	100.0000	0.6495
39.5	111,026	32	0.0291	99.9709	0.6495
40.5	107,714	0	0.0000	100.0000	0.6493
41.5	107,714	0	0.0000	100.0000	0.6493
42.5	107,714	0	0.0000	100.0000	0.6493
43.5	91,441	0	0.0000	100.0000	0.6493
44.5	25,758	0	0.0000	100.0000	0.6493
45.5	15,836	1,733	10.9431	89.0569	0.6493
46.5	14,103	0	0.0000	100.0000	0.5783
47.5	13,327	0	0.0000	100.0000	0.5783
48.5	10,766	0	0.0000	100.0000	0.5783
49.5	10,040	0	0.0000	100.0000	0.5783
50.5	3,047	0	0.0000	100.0000	0.5783
51.5	3,047	0	0.0000	100.0000	0.5783
52.5	3,047	0	0.0000	100.0000	0.5783
BAND		2002 - 2006			
0	7,205,393	0	0.0000	100.0000	1.0000
0.5	7,445,368	0	0.0000	100.0000	1.0000
1.5	2,877,800	0	0.0000	100.0000	1.0000
2.5	2,613,292	0	0.0000	100.0000	1.0000
3.5	2,767,343	0	0.0000	100.0000	1.0000
4.5	2,647,306	0	0.0000	100.0000	1.0000
5.5	3,178,653	0	0.0000	100.0000	1.0000
6.5	4,631,579	0	0.0000	100.0000	1.0000
7.5	5,707,990	0	0.0000	100.0000	1.0000
8.5	27,027,621	0	0.0000	100.0000	1.0000
9.5	31,833,466	9	0.0000	100.0000	1.0000
10.5	32,271,496	7,306	0.0226	99.9774	1.0000
11.5	31,372,215	1,211	0.0039	99.9961	0.9998
12.5	30,681,304	2,162	0.0070	99.9930	0.9997
13.5	9,068,042	61,514	0.6784	99.3216	0.9997
14.5	4,264,080	132,767	3.1136	96.8864	0.9929
15.5	3,812,280	51,032	1.3386	98.6614	0.9620
16.5	3,395,341	9,665	0.2847	99.7153	0.9491
17.5	3,709,792	52,633	1.4188	98.5812	0.9464
18.5	2,806,373	5,986	0.2133	99.7867	0.9330
19.5	2,727,236	52,146	1.9120	98.0880	0.9310

Division of Public Utilities
 Charles W. King
 Docket No. 07-035-13
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Observed Life Table Results

PacifiCorp - Rocky Mountain Power

Account: 353.7 - Supervisory Equipment

Age	Exposures	Retirements	Retirement Ratio (%)	Survivor Ratio (%)	Cumulative Survivors
20.5	1,654,246	26,140	1.5802	98.4198	0.9132
21.5	1,375,918	4,952	0.3599	99.6401	0.8987
22.5	793,319	17,501	2.2061	97.7939	0.8955
23.5	933,412	41,591	4.4559	95.5441	0.8758
24.5	928,322	13,111	1.4124	98.5876	0.8367
25.5	941,126	58,666	6.2336	93.7664	0.8249
26.5	858,730	99,413	11.5767	88.4233	0.7735
27.5	615,181	21,552	3.5033	96.4967	0.6839
28.5	486,540	0	0.0000	100.0000	0.6600
29.5	186,187	0	0.0000	100.0000	0.6600
30.5	166,302	0	0.0000	100.0000	0.6600
31.5	206,364	0	0.0000	100.0000	0.6600
32.5	205,543	0	0.0000	100.0000	0.6600
33.5	201,362	0	0.0000	100.0000	0.6600
34.5	172,120	0	0.0000	100.0000	0.6600
35.5	174,214	0	0.0000	100.0000	0.6600
36.5	35,909	6,961	19.3861	80.6139	0.6600
37.5	10,273	0	0.0000	100.0000	0.5320
38.5	29,592	0	0.0000	100.0000	0.5320
39.5	95,276	0	0.0000	100.0000	0.5320
40.5	94,925	0	0.0000	100.0000	0.5320
41.5	94,925	0	0.0000	100.0000	0.5320
42.5	97,434	0	0.0000	100.0000	0.5320
43.5	80,676	0	0.0000	100.0000	0.5320
44.5	15,718	0	0.0000	100.0000	0.5320
45.5	12,789	1,733	13.5505	86.4495	0.5320
46.5	11,056	0	0.0000	100.0000	0.4599
47.5	10,279	0	0.0000	100.0000	0.4599
48.5	10,766	0	0.0000	100.0000	0.4599
49.5	10,040	0	0.0000	100.0000	0.4599
50.5	3,047	0	0.0000	100.0000	0.4599
51.5	3,047	0	0.0000	100.0000	0.4599
52.5	3,047	0	0.0000	100.0000	0.4599

Best Fit Curve Results

PacifiCorp - Rocky Mountain Power

Account: 353.7 - Supervisory Equipment

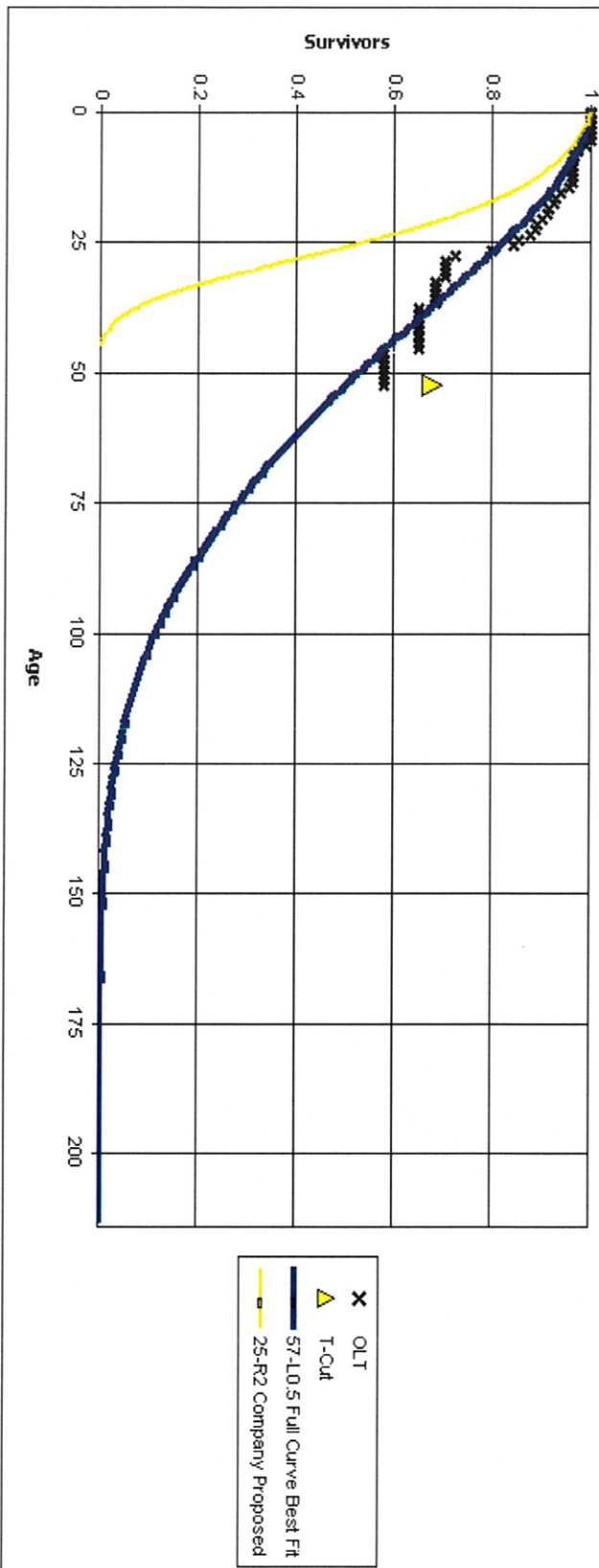
Curve	Life	Sum of Squared Differences
BAND	1997 - 2006	
L0.5	57.0	669.426
S-0.5	56.0	719.520
S0	53.0	748.644
L1	56.0	823.454
R0.5	55.0	889.816
R1	51.0	898.042
L0	57.0	1,159.582
S0.5	51.0	1,176.905
O1	57.0	1,235.103
R1.5	49.0	1,274.721
L1.5	54.0	1,566.193
S1	50.0	1,934.554
R2	48.0	2,069.784
O2	57.0	2,446.608
L2	52.0	2,764.290
S1.5	49.0	2,994.601
R2.5	48.0	3,342.793
S2	48.0	4,423.469
R3	47.0	5,077.323
L3	50.0	6,143.841
S3	48.0	7,828.781
R4	48.0	9,114.650
L4	49.0	10,392.729
O3	57.0	11,587.158
S4	48.0	12,950.989
L5	49.0	15,359.989
R5	49.0	15,562.617
S5	49.0	18,090.866
S6	50.0	22,901.686
O4	57.0	26,648.229
SQ	53.0	34,383.447

Analytical Parameters

OLT Placement Band: 1953 - 2006
 OLT Experience Band: 1997 - 2006
 Minimum Life Parameter: 4
 Maximum Life Parameter: 57
 Life Increment Parameter: 1
 Max Age (T-Cut): 54.0

Fitted Curve Results - PacifiCorp - Rocky Mountain Power

Account: 353.7 - Supervisory Equipment



Analytical Parameters

OLT Placement Band:	1953 - 2006
OLT Experience Band:	1997 - 2006
Minimum Life Parameter:	4
Maximum Life Parameter:	57
Life Increment Parameter:	1
Max Age (T-Cut):	54.0

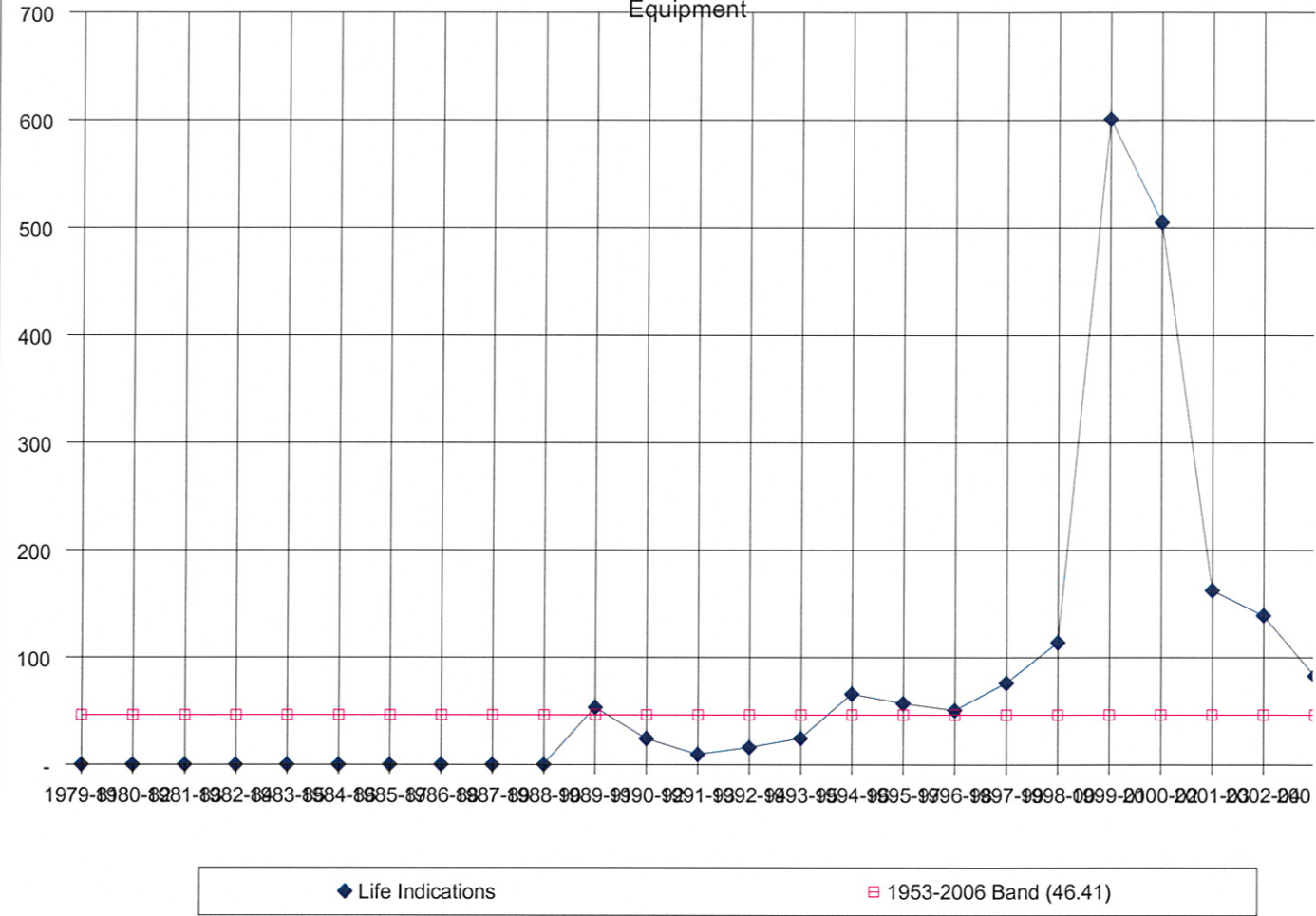
Account 353.7 - Supervisory Equipment

3 Year Band

Year	BOY Plant Balance a	Avg. Plant Balance b=(a+(a+1))/2	Single Year Additions c	Single Year Retirements d	Addition Ratio e = c/b	Retirement Ratio f = d/b	Geometric Mean Life Estimate g = 1/sqrt(e*f)	3 Year Band h	Avg. Plant Balance i	Additions j	Retirements k	Addition Ratio l = j/i	Retirement Ratio m = k/i	Geometric Mean Life Estimate n = 1/sqrt(l*m)
1953	-	1,524	3,047	-	2.00000	-	-	-	-	-	-	-	-	-
1954	3,047	3,047	-	-	-	-	-	-	-	-	-	-	-	-
1955	3,047	3,047	-	-	-	-	-	1953-55	7,618	3,047	-	0.40000	-	-
1956	3,047	6,544	6,993	-	1.06863	-	-	1954-56	12,638	6,993	-	0.55330	-	-
1957	10,040	10,403	725	-	0.06973	-	-	1955-57	19,994	7,718	-	0.38603	-	-
1958	10,766	12,062	2,594	-	0.21501	-	-	1956-58	29,009	10,312	-	0.35547	-	-
1959	13,359	14,614	2,510	-	0.17173	-	-	1957-59	37,079	5,829	-	0.15719	-	-
1960	15,869	16,506	1,275	-	0.07724	-	-	1958-60	43,182	6,378	-	0.14770	-	-
1961	17,144	22,104	9,921	-	0.44884	-	-	1959-61	53,225	13,706	-	0.25751	-	-
1962	27,065	61,997	69,864	-	1.12689	-	-	1960-62	100,608	81,061	-	0.80571	-	-
1963	96,929	106,589	19,319	-	0.18125	-	-	1961-63	190,691	99,105	-	0.51972	-	-
1964	116,249	127,693	22,888	-	0.17924	-	-	1962-64	296,279	112,072	-	0.37826	-	-
1965	139,137	145,415	12,556	-	0.08635	-	-	1963-65	379,697	54,764	-	0.14423	-	-
1966	151,693	162,835	22,285	-	0.13686	-	-	1964-66	435,943	57,729	-	0.13242	-	-
1967	173,978	173,978	-	-	-	-	-	1965-67	482,228	34,841	-	0.07225	-	-
1968	173,978	179,181	10,407	-	0.05808	-	-	1966-68	515,995	32,692	-	0.06336	-	-
1969	184,385	198,124	27,478	-	0.13869	-	-	1967-69	551,263	37,885	-	0.06872	-	-
1970	211,863	287,340	150,955	-	0.52535	-	-	1968-70	664,645	188,840	-	0.28412	-	-
1971	362,818	382,071	38,506	-	0.10078	-	-	1969-71	867,535	216,939	-	0.25006	-	-
1972	401,324	420,292	37,937	-	0.09026	-	-	1970-72	1,089,703	227,398	-	0.20868	-	-
1973	439,260	442,033	5,546	-	0.01255	-	-	1971-73	1,244,396	81,988	-	0.06589	-	-
1974	444,806	465,326	41,038	-	0.08819	-	-	1972-74	1,327,651	84,521	-	0.06366	-	-
1975	485,845	701,799	431,909	-	0.61543	-	-	1973-75	1,609,158	478,493	-	0.29736	-	-
1976	917,753	959,616	83,726	-	0.08725	-	-	1974-76	2,126,741	556,673	-	0.26175	-	-
1977	1,001,479	1,195,941	388,924	-	0.32520	-	-	1975-77	2,857,357	904,558	-	0.31657	-	-
1978	1,390,403	1,511,585	242,364	-	0.16034	-	-	1976-78	3,667,143	715,014	-	0.19498	-	-
1979	1,632,767	1,786,611	307,688	-	0.17222	-	-	1977-79	4,494,137	938,975	-	0.20893	-	-
1980	1,940,455	2,021,700	162,491	-	0.08037	-	-	1978-80	5,319,896	712,543	-	0.13394	-	-
1981	2,102,946	2,122,656	39,420	-	0.01857	-	-	1979-81	5,930,967	509,599	-	0.08592	-	-
1982	2,142,366	2,311,587	338,442	-	0.14641	-	-	1980-82	6,455,943	540,353	-	0.08370	-	-
1983	2,480,808	2,509,478	57,341	-	0.02285	-	-	1981-83	6,943,721	435,203	-	0.06268	-	-
1984	2,538,149	2,986,190	896,082	-	0.30008	-	-	1982-84	7,807,255	1,291,865	-	0.16547	-	-
1985	3,434,231	3,643,610	418,757	-	0.11493	-	-	1983-85	9,139,278	1,372,180	-	0.15014	-	-
1986	3,852,988	4,390,812	1,075,648	-	0.24498	-	-	1984-86	11,020,612	2,390,487	-	0.21691	-	-
1987	4,928,636	5,198,073	538,873	-	0.10367	-	-	1985-87	13,232,495	2,033,278	-	0.15366	-	-
1988	5,467,509	6,047,511	1,160,004	-	0.19182	-	-	1986-88	15,636,396	2,774,525	-	0.17744	-	-
1989	6,627,513	7,088,084	921,142	-	0.12996	-	-	1987-89	18,333,668	2,620,019	-	0.14291	-	-
1990	7,548,656	8,009,982	922,653	-	0.11519	-	-	1988-90	21,145,577	3,003,799	-	0.14205	-	-
1991	8,471,308	9,701,832	2,510,615	49,567	0.25878	0.00511	27.50	1989-91	24,799,898	4,354,410	49,567	0.17558	0.00200	53.38
1992	10,932,356	13,830,034	5,626,181	130,824	0.42850	0.00946	15.71	1990-92	31,541,848	9,359,448	180,392	0.29673	0.00572	24.27
1993	16,727,712	27,735,272	22,742,912	727,793	0.82000	0.02624	6.82	1991-93	51,267,138	31,179,708	908,185	0.60818	0.01771	9.63
1994	38,742,832	39,365,370	1,255,803	10,727	0.03190	0.00027	339.17	1992-94	80,930,676	29,924,896	869,344	0.36976	0.01074	15.87
1995	39,987,908	40,818,780	1,686,106	24,362	0.04131	0.00060	201.40	1993-95	107,919,422	25,684,821	762,882	0.23800	0.00707	24.38
1996	41,649,652	41,698,064	945,993	849,169	0.02269	0.02036	46.52	1994-96	121,882,213	3,887,902	884,257	0.03190	0.00726	65.73
1997	41,746,476	41,605,271	408,364	690,773	0.00982	0.01660	78.34	1995-97	124,122,115	3,040,462	1,564,303	0.02450	0.01260	56.91
1998	41,464,067	41,829,400	1,411,724	681,058	0.03375	0.01628	42.66	1996-98	125,132,735	2,766,081	2,220,999	0.02211	0.01775	50.49
1999	42,194,733	42,284,429	179,392	-	0.00424	-	-	1997-99	125,719,101	1,999,480	1,371,831	0.01590	0.01091	75.91
2000	42,374,126	42,490,715	233,180	-	0.00549	-	-	1998-00	126,604,545	1,824,296	681,058	0.01441	0.00538	113.58
2001	42,607,305	42,787,373	414,646	54,509	0.00969	0.00127	284.60	1999-01	127,562,518	827,218	54,509	0.00648	0.00043	600.73
2002	42,967,441	43,231,341	528,401	602	0.01222	0.00001	2,424.30	2000-02	128,509,430	1,176,226	55,111	0.00915	0.00043	504.74
2003	43,495,241	44,005,738	1,257,673	236,679	0.02858	0.00538	80.66	2001-03	130,024,452	2,200,720	291,790	0.01693	0.00224	162.26
2004	44,516,235	44,654,967	443,900	166,436	0.00994	0.00373	164.29	2002-04	131,892,046	2,229,974	403,717	0.01691	0.00306	139.00
2005	44,793,699	47,188,672	4,800,748	10,802	0.10174	0.00023	207.22	2003-05	135,849,377	6,502,322	413,917	0.04786	0.00305	82.81
2006	49,583,645	49,544,214	174,671	253,534	0.00353	0.00512	235.43	2004-06	141,387,853	5,419,319	430,772	0.03833	0.00305	92.54
353-2006	643,747,044	668,499,435	53,391,617	3,886,835	0.07987	0.00581	46.41							

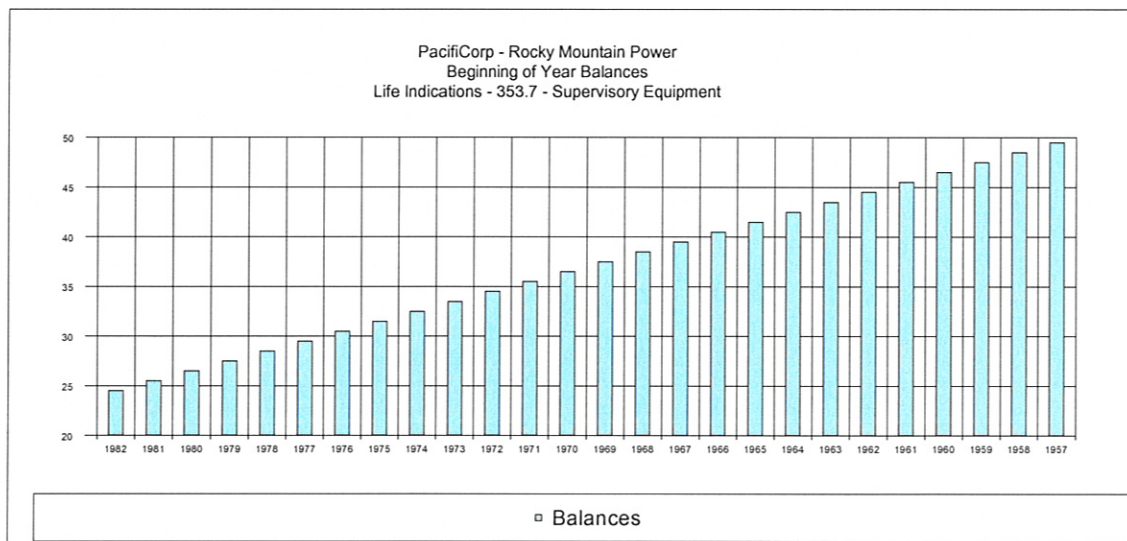
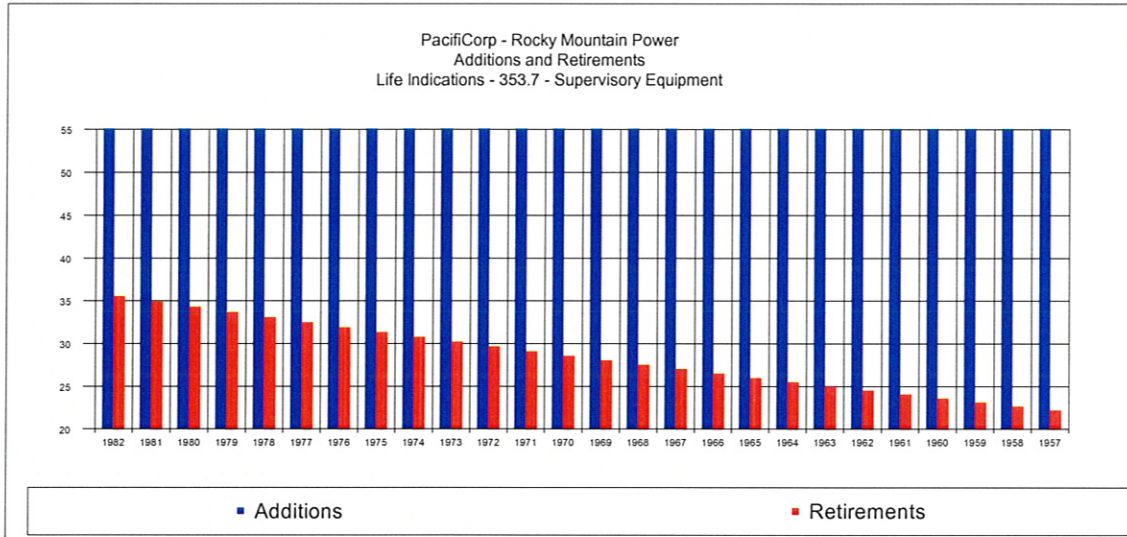
ita Source:

PacifiCorp - Rocky Mountain Power
 Geometric Mean 3 Year Rolling Band
 Analysis
 Life Indications - 353.7 - Supervisory
 Equipment



**PacifiCorp - Rocky Mountain Power
 Electric Plant In Service
 Additions, Retirements and Balances**

Account 353.7 - Supervisory Equipment



PACIFICORP
 Depreciation Study as of March 31, 2006
 Life Analysis

Function TRANSMISSION

Account 353.7 - SUPERVISORY EQUIPMENT

BAND	PRIOR		CURRENT	
	ASL	CURVE	ASL	CURVE
5-Year	_____	_____	<u>48</u>	<u>R2</u>
10-Year	_____	_____	<u>37</u>	<u>R2.5</u>
15-Year	_____	_____	_____	_____
20-Year	_____	_____	_____	_____
30-Year	_____	_____	_____	_____
Full (12) (16)	<u>30</u>	<u>R1</u>	<u>35</u>	<u>R1.5</u>
Other () ()	_____	_____	_____	_____
Selection	<u>20</u>	<u>R1</u>	<u>25</u>	<u>R2</u>
Balance	<u>\$40,342,241</u>		<u>\$49,504,782</u>	

Notes:

LONGER ASL INDICATED.
 CONSISTENT W/ PRIOR STUDY. Avg. Age of Retirements 10.51

23% GROWTH SINCE PRIOR STUDY.
 APPROX. \$2.3 MILLION PER YEAR. Avg. Age of Survivors 12.68

MOVE TOWARD CURRENT INDICATIONS.
 DUE TO TYPE OF ASSETS, LIMIT ASL INCREASE TO 5 YEARS.

USE 25 - R2