

PacifiCorp - Rocky Mountain Power

358 - UG Conductors & Devices

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

Survivor Curve .. IOWA: 80 R1.5

<u>Year</u>	<u>Age</u>	<u>Surviving Investment</u>	<u>BG/VG Average</u>		<u>ASL Weights</u>	<u>RL Weights</u>
			<u>Service Life</u>	<u>Remaining Life</u>		
(1)	(2)	(3)	(4)	(5)	(6)=(3)/(4)	(7)=(6)*(5)
2006	0.5	-	80.00	79.59	0	0
2005	1.5	3,332,520	80.00	78.76	41,657	3,281,006
2004	2.5	-	80.00	77.94	0	0
2003	3.5	-	80.00	77.13	0	0
2002	4.5	-	80.00	76.31	0	0
2001	5.5	1,189,326	80.00	75.50	14,867	1,122,463
2000	6.5	487,729	80.00	74.69	6,097	455,383
1999	7.5	25,563	80.00	73.89	320	23,610
1998	8.5	-	80.00	73.09	0	0
1997	9.5	1,178,597	80.00	72.29	14,732	1,064,976
1996	10.5	-	80.00	71.49	0	0
1995	11.5	-	80.00	70.70	0	0
1994	12.5	-	80.00	69.91	0	0
1993	13.5	-	80.00	69.12	0	0
1992	14.5	-	80.00	68.33	0	0
1991	15.5	-	80.00	67.55	0	0
1990	16.5	42,260	80.00	66.77	528	35,274
1989	17.5	-	80.00	66.00	0	0
1988	18.5	-	80.00	65.23	0	0
1987	19.5	-	80.00	64.46	0	0
1986	20.5	-	80.00	63.69	0	0
1985	21.5	-	80.00	62.92	0	0
1984	22.5	-	80.00	62.16	0	0
1983	23.5	-	80.00	61.41	0	0
1982	24.5	-	80.00	60.65	0	0
1981	25.5	243,034	80.00	59.90	3,038	181,970
1980	26.5	-	80.00	59.15	0	0
1979	27.5	-	80.00	58.41	0	0
1978	28.5	-	80.00	57.66	0	0
1977	29.5	169,048	80.00	56.92	2,113	120,286
1976	30.5	-	80.00	56.19	0	0
1975	31.5	-	80.00	55.46	0	0
1974	32.5	-	80.00	54.73	0	0

Division of Public Utilities
 Charles W. King
 Docket No. 07-035-13
 Exhibit DPU-CWK 2.2(b) (358)

Projection Life Table - 80 - R1.5

Age	Curve Data		BOY Amount Surviving	Amount Retired During Year	Age of Amount Retired	Annual Accruals For Each Group		ELG Average		VG Average	
	A	B				C	For Each Group	For All Groups	Service Life	Remaining Life	Remaining Life
					$E = A + 0.5$	$F = D / E$	$G = \text{Sum } F \text{ (x to end)}$	$H = C / G$	$I = H - A$	$J = \text{Sum } C \text{ (x+1 to End)} / B(x) + 0.5$	
0.5	0.999		99,890	224	1.0	224	2,239	44.61	44.11		79.59
1.5	0.997		99,666	229	2.0	115	2,016	49.45	47.95		78.76
2.5	0.994		99,437	235	3.0	78	1,901	52.31	49.81		77.94
3.5	0.992		99,202	241	4.0	60	1,823	54.43	50.93		77.13
4.5	0.990		98,961	246	5.0	49	1,763	56.15	51.65		76.31
5.5	0.987		98,715	252	6.0	42	1,713	57.61	52.11		75.50
6.5	0.985		98,463	258	7.0	37	1,671	58.91	52.41		74.69
7.5	0.982		98,205	264	8.0	33	1,634	60.08	52.58		73.89
8.5	0.979		97,941	270	9.0	30	1,601	61.16	52.66		73.09
9.5	0.977		97,671	276	10.0	28	1,572	62.15	52.65		72.29
10.5	0.974		97,395	283	11.0	26	1,544	63.08	52.58		71.49
11.5	0.971		97,113	289	12.0	24	1,518	63.97	52.47		70.70
12.5	0.968		96,824	295	13.0	23	1,494	64.80	52.30		69.91
13.5	0.965		96,529	302	14.0	22	1,471	65.60	52.10		69.12
14.5	0.962		96,227	309	15.0	21	1,450	66.37	51.87		68.33
15.5	0.959		95,918	315	16.0	20	1,429	67.11	51.61		67.55
16.5	0.956		95,602	322	17.0	19	1,410	67.82	51.32		66.77
17.5	0.953		95,280	329	18.0	18	1,391	68.52	51.02		66.00
18.5	0.950		94,951	337	19.0	18	1,372	69.19	50.69		65.23
19.5	0.946		94,614	344	20.0	17	1,355	69.85	50.35		64.46
20.5	0.943		94,271	351	21.0	17	1,337	70.49	49.99		63.69
21.5	0.939		93,920	358	22.0	16	1,321	71.11	49.61		62.92
22.5	0.936		93,562	366	23.0	16	1,304	71.73	49.23		62.16
23.5	0.932		93,196	374	24.0	16	1,289	72.33	48.83		61.41
24.5	0.928		92,822	381	25.0	15	1,273	72.92	48.42		60.65
25.5	0.924		92,441	389	26.0	15	1,258	73.50	48.00		59.90
26.5	0.921		92,052	398	27.0	15	1,243	74.07	47.57		59.15
27.5	0.917		91,654	406	28.0	15	1,228	74.64	47.14		58.41
28.5	0.912		91,248	414	29.0	14	1,213	75.19	46.69		57.66
29.5	0.908		90,833	424	30.0	14	1,199	75.74	46.24		56.92
30.5	0.904		90,410	433	31.0	14	1,185	76.29	45.79		56.19
31.5	0.900		89,976	442	32.0	14	1,171	76.83	45.33		55.46
32.5	0.895		89,534	451	33.0	14	1,157	77.37	44.87		54.73
33.5	0.891		89,083	462	34.0	14	1,144	77.90	44.40		54.00

Division of Public Utilities
 Charles W. King
 Docket No. 07-035-13
 Exhibit DPU-CWK 2.2(b) (358)

Projection Life Table - 80 - R1.5

Age	BOY		Amount Retired During Year	Age of Amount Retired	Annual Accruals For All Groups		ELG Average		VG Average Remaining Life
	Curve Data	Amount Surviving			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 $(x+1 \text{ to End}) / B(x)+0.5$
34.5	0.886	88,621	472	35.0	13	1,130	78.42	43.92	53.28
35.5	0.881	88,149	482	36.0	13	1,117	78.95	43.45	52.56
36.5	0.877	87,667	492	37.0	13	1,103	79.47	42.97	51.85
37.5	0.872	87,175	504	38.0	13	1,090	79.99	42.49	51.14
38.5	0.867	86,671	515	39.0	13	1,077	80.50	42.00	50.43
39.5	0.862	86,156	526	40.0	13	1,063	81.02	41.52	49.73
40.5	0.856	85,630	538	41.0	13	1,050	81.53	41.03	49.04
41.5	0.851	85,092	550	42.0	13	1,037	82.05	40.55	48.34
42.5	0.845	84,542	563	43.0	13	1,024	82.56	40.06	47.65
43.5	0.840	83,979	575	44.0	13	1,011	83.07	39.57	46.97
44.5	0.834	83,405	587	45.0	13	998	83.58	39.08	46.29
45.5	0.828	82,817	601	46.0	13	985	84.09	38.59	45.61
46.5	0.822	82,217	615	47.0	13	972	84.61	38.11	44.94
47.5	0.816	81,602	628	48.0	13	959	85.12	37.62	44.28
48.5	0.810	80,975	641	49.0	13	946	85.63	37.13	43.62
49.5	0.803	80,334	655	50.0	13	933	86.15	36.65	42.96
50.5	0.797	79,678	670	51.0	13	919	86.66	36.16	42.31
51.5	0.790	79,008	684	52.0	13	906	87.18	35.68	41.67
52.5	0.783	78,323	698	53.0	13	893	87.70	35.20	41.03
53.5	0.776	77,625	714	54.0	13	880	88.22	34.72	40.39
54.5	0.769	76,911	730	55.0	13	867	88.74	34.24	39.76
55.5	0.762	76,181	744	56.0	13	853	89.26	33.76	39.14
56.5	0.754	75,437	759	57.0	13	840	89.79	33.29	38.52
57.5	0.747	74,677	776	58.0	13	827	90.32	32.82	37.90
58.5	0.739	73,902	792	59.0	13	813	90.85	32.35	37.30
59.5	0.731	73,110	807	60.0	13	800	91.38	31.88	36.70
60.5	0.723	72,303	822	61.0	13	787	91.92	31.42	36.10
61.5	0.715	71,480	839	62.0	14	773	92.46	30.96	35.51
62.5	0.706	70,641	856	63.0	14	760	93.00	30.50	34.93
63.5	0.698	69,785	871	64.0	14	746	93.55	30.05	34.35
64.5	0.689	68,914	887	65.0	14	732	94.10	29.60	33.78
65.5	0.680	68,028	903	66.0	14	719	94.65	29.15	33.21
66.5	0.671	67,124	920	67.0	14	705	95.20	28.70	32.65
67.5	0.662	66,205	935	68.0	14	691	95.76	28.26	32.10
68.5	0.653	65,270	950	69.0	14	678	96.33	27.83	31.55

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					D = $C(x) \cdot B(x+1)$	E = $A+0.5$	F = D / E	G = Sum F (x to end)	H = C / G	I = $H - A$
69.5	0.643	64,319	966	70.0	14	664	96.89	27.39	31.01	
70.5	0.634	63,353	982	71.0	14	650	97.47	26.97	30.47	
71.5	0.624	62,371	997	72.0	14	636	98.04	26.54	29.94	
72.5	0.614	61,374	1,011	73.0	14	622	98.62	26.12	29.42	
73.5	0.604	60,363	1,026	74.0	14	608	99.20	25.70	28.91	
74.5	0.593	59,337	1,041	75.0	14	595	99.79	25.29	28.40	
75.5	0.583	58,297	1,054	76.0	14	581	100.38	24.88	27.90	
76.5	0.572	57,243	1,066	77.0	14	567	100.98	24.48	27.40	
77.5	0.562	56,177	1,079	78.0	14	553	101.58	24.08	26.91	
78.5	0.551	55,098	1,092	79.0	14	539	102.19	23.69	26.43	
79.5	0.540	54,006	1,103	80.0	14	525	102.80	23.30	25.95	
80.5	0.529	52,904	1,113	81.0	14	512	103.41	22.91	25.48	
81.5	0.518	51,791	1,123	82.0	14	498	104.03	22.53	25.02	
82.5	0.507	50,667	1,133	83.0	14	484	104.65	22.15	24.56	
83.5	0.495	49,535	1,141	84.0	14	471	105.28	21.78	24.11	
84.5	0.484	48,394	1,148	85.0	14	457	105.91	21.41	23.67	
85.5	0.472	47,246	1,155	86.0	13	443	106.55	21.05	23.23	
86.5	0.461	46,091	1,160	87.0	13	430	107.19	20.69	22.80	
87.5	0.449	44,931	1,165	88.0	13	417	107.84	20.34	22.38	
88.5	0.438	43,766	1,168	89.0	13	403	108.49	19.99	21.96	
89.5	0.426	42,598	1,170	90.0	13	390	109.14	19.64	21.55	
90.5	0.414	41,428	1,171	91.0	13	377	109.80	19.30	21.14	
91.5	0.403	40,256	1,172	92.0	13	364	110.47	18.97	20.74	
92.5	0.391	39,085	1,170	93.0	13	352	111.14	18.64	20.35	
93.5	0.379	37,914	1,168	94.0	12	339	111.81	18.31	19.96	
94.5	0.367	36,747	1,164	95.0	12	327	112.49	17.99	19.58	
95.5	0.356	35,583	1,159	96.0	12	314	113.17	17.67	19.21	
96.5	0.344	34,424	1,153	97.0	12	302	113.85	17.35	18.84	
97.5	0.333	33,271	1,145	98.0	12	290	114.54	17.04	18.47	
98.5	0.321	32,127	1,135	99.0	11	279	115.24	16.74	18.11	
99.5	0.310	30,991	1,126	100.0	11	267	115.93	16.43	17.76	
100.5	0.299	29,865	1,115	101.0	11	256	116.63	16.13	17.41	
101.5	0.288	28,751	1,102	102.0	11	245	117.34	15.84	17.06	
102.5	0.276	27,649	1,087	103.0	11	234	118.04	15.54	16.72	
103.5	0.266	26,562	1,073	104.0	10	224	118.75	15.25	16.39	

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A	B	C	D = $C(x) \cdot B(x+1)$	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) $/B(x)+0.5$
104.5	0.255	25,489	1,057	105.0	10	213	119.47	14.97	16.06
105.5	0.244	24,432	1,040	106.0	10	203	120.18	14.68	15.73
106.5	0.234	23,392	1,021	107.0	10	193	120.90	14.40	15.41
107.5	0.224	22,371	1,002	108.0	9	184	121.62	14.12	15.09
108.5	0.214	21,369	983	109.0	9	175	122.35	13.85	14.77
109.5	0.204	20,386	961	110.0	9	166	123.07	13.57	14.46
110.5	0.194	19,425	939	111.0	8	157	123.80	13.30	14.15
111.5	0.185	18,486	918	112.0	8	148	124.53	13.03	13.84
112.5	0.176	17,568	896	113.0	8	140	125.26	12.76	13.54
113.5	0.167	16,672	872	114.0	8	132	126.00	12.50	13.24
114.5	0.158	15,800	847	115.0	7	125	126.73	12.23	12.94
115.5	0.150	14,954	824	116.0	7	117	127.47	11.97	12.65
116.5	0.141	14,130	800	117.0	7	110	128.21	11.71	12.36
117.5	0.133	13,330	774	118.0	7	103	128.95	11.45	12.07
118.5	0.126	12,556	748	119.0	6	97	129.69	11.19	11.78
119.5	0.118	11,807	724	120.0	6	91	130.44	10.94	11.50
120.5	0.111	11,083	700	121.0	6	84	131.18	10.68	11.22
121.5	0.104	10,383	674	122.0	6	79	131.93	10.43	10.94
122.5	0.097	9,709	647	123.0	5	73	132.68	10.18	10.66
123.5	0.091	9,062	623	124.0	5	68	133.43	9.93	10.39
124.5	0.084	8,439	599	125.0	5	63	134.18	9.68	10.12
125.5	0.078	7,840	573	126.0	5	58	134.94	9.44	9.85
126.5	0.073	7,268	546	127.0	4	54	135.70	9.20	9.59
127.5	0.067	6,721	522	128.0	4	49	136.46	8.96	9.33
128.5	0.062	6,199	498	129.0	4	45	137.22	8.72	9.07
129.5	0.057	5,701	472	130.0	4	41	137.99	8.49	8.82
130.5	0.052	5,229	446	131.0	3	38	138.76	8.26	8.57
131.5	0.048	4,782	423	132.0	3	34	139.53	8.03	8.33
132.5	0.044	4,359	399	133.0	3	31	140.31	7.81	8.08
133.5	0.040	3,960	374	134.0	3	28	141.09	7.59	7.85
134.5	0.036	3,586	349	135.0	3	25	141.88	7.38	7.62
135.5	0.032	3,236	327	136.0	2	23	142.66	7.16	7.39
136.5	0.029	2,910	304	137.0	2	20	143.45	6.95	7.16
137.5	0.026	2,605	281	138.0	2	18	144.24	6.74	6.94
138.5	0.023	2,325	257	139.0	2	16	145.03	6.53	6.71

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					For Each Group	For All Groups	Service Life	Remaining Life	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	
139.5	0.021	2,067	237	140.0	2	14	145.82	6.32	6.49	
140.5	0.018	1,831	217	141.0	2	12	146.61	6.11	6.26	
141.5	0.016	1,614	196	142.0	1	11	147.40	5.90	6.03	
142.5	0.014	1,418	176	143.0	1	10	148.17	5.67	5.80	
143.5	0.012	1,242	159	144.0	1	8	148.94	5.44	5.55	
144.5	0.011	1,083	143	145.0	1	7	149.69	5.19	5.29	
145.5	0.009	939	128	146.0	1	6	150.44	4.94	5.02	
146.5	0.008	812	114	147.0	1	5	151.16	4.66	4.74	
147.5	0.007	698	103	148.0	1	5	151.86	4.36	4.43	
148.5	0.006	595	93	149.0	1	4	152.55	4.05	4.11	
149.5	0.005	502	84	150.0	1	3	153.23	3.73	3.78	
150.5	0.004	417	76	151.0	1	3	153.90	3.40	3.44	
151.5	0.003	341	69	152.0	0	2	154.57	3.07	3.10	
152.5	0.003	271	62	153.0	0	2	155.24	2.74	2.76	
153.5	0.002	209	54	154.0	0	1	155.91	2.41	2.43	
154.5	0.002	156	46	155.0	0	1	156.59	2.09	2.10	
155.5	0.001	110	38	156.0	0	1	157.26	1.76	1.77	
156.5	0.001	72	30	157.0	0	0	157.94	1.44	1.44	
157.5	0.000	41	22	158.0	0	0	158.63	1.13	1.14	
158.5	0.000	19	13	159.0	0	0	159.35	0.85	0.85	
159.5	0.000	6	6	160.0	0	0	160.11	0.61	0.61	
160.5	0.000	1	1	161.0	0	0	161.00	0.50	0.50	

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Docket No. 07-035-13
Exhibit DPU-CWK 2.2(b) (358)

PacifiCorp - Rocky Mountain Power
Depreciation Life Analysis Study Through 2006

Account: 358 - UG Conductors & Devices

Balance: 7581031.04

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Comments:

Company:

Observed Life Table Results

PacifiCorp - Rocky Mountain Power

Account: 358 - UG Conductors & Devices

Age	Exposures	Retirements	Retirement Ratio (%)	Survivor Ratio (%)	Cumulative Survivors
BAND		1949 - 2006			
0	7,677,142	0	0.0000	100.0000	1.0000
0.5	4,038,249	0	0.0000	100.0000	1.0000
1.5	4,038,249	0	0.0000	100.0000	1.0000
2.5	4,038,249	0	0.0000	100.0000	1.0000
3.5	4,038,249	0	0.0000	100.0000	1.0000
4.5	2,848,923	0	0.0000	100.0000	1.0000
5.5	2,361,194	0	0.0000	100.0000	1.0000
6.5	2,361,194	60,838	2.5766	97.4234	1.0000
7.5	2,274,793	0	0.0000	100.0000	0.9742
8.5	2,274,793	3,620	0.1591	99.8409	0.9742
9.5	1,092,576	0	0.0000	100.0000	0.9727
10.5	1,092,576	0	0.0000	100.0000	0.9727
11.5	1,092,576	5,601	0.5127	99.4873	0.9727
12.5	1,086,975	0	0.0000	100.0000	0.9677
13.5	1,086,975	616	0.0567	99.9433	0.9677
14.5	1,086,359	0	0.0000	100.0000	0.9671
15.5	1,086,359	6,159	0.5670	99.4330	0.9671
16.5	1,037,940	14,631	1.4096	98.5904	0.9617
17.5	1,023,309	4,646	0.4540	99.5460	0.9481
18.5	1,018,663	0	0.0000	100.0000	0.9438
19.5	1,018,663	0	0.0000	100.0000	0.9438
20.5	1,018,663	0	0.0000	100.0000	0.9438
21.5	1,018,663	0	0.0000	100.0000	0.9438
22.5	1,018,663	0	0.0000	100.0000	0.9438
23.5	1,018,663	0	0.0000	100.0000	0.9438
24.5	1,018,663	0	0.0000	100.0000	0.9438
25.5	775,628	0	0.0000	100.0000	0.9438
26.5	775,628	0	0.0000	100.0000	0.9438
27.5	775,628	0	0.0000	100.0000	0.9438
28.5	775,628	0	0.0000	100.0000	0.9438
29.5	606,581	0	0.0000	100.0000	0.9438
30.5	606,581	0	0.0000	100.0000	0.9438
31.5	606,581	0	0.0000	100.0000	0.9438
32.5	606,581	0	0.0000	100.0000	0.9438
33.5	606,581	0	0.0000	100.0000	0.9438
34.5	463,480	0	0.0000	100.0000	0.9438
35.5	463,480	0	0.0000	100.0000	0.9438
36.5	463,480	0	0.0000	100.0000	0.9438
37.5	463,480	0	0.0000	100.0000	0.9438
38.5	463,480	0	0.0000	100.0000	0.9438
39.5	417,428	0	0.0000	100.0000	0.9438
40.5	417,428	0	0.0000	100.0000	0.9438
41.5	417,428	0	0.0000	100.0000	0.9438

Observed Life Table Results

PacifiCorp - Rocky Mountain Power

Account: 358 - UG Conductors & Devices

Age	Exposures	Retirements	Retirement Ratio (%)	Survivor Ratio (%)	Cumulative Survivors
42.5	104,887	0	0.0000	100.0000	0.9438
43.5	104,887	0	0.0000	100.0000	0.9438
44.5	104,887	0	0.0000	100.0000	0.9438
45.5	104,887	0	0.0000	100.0000	0.9438
46.5	49,887	0	0.0000	100.0000	0.9438
47.5	49,887	0	0.0000	100.0000	0.9438
48.5	49,887	0	0.0000	100.0000	0.9438
49.5	49,887	0	0.0000	100.0000	0.9438
50.5	49,887	0	0.0000	100.0000	0.9438
51.5	21,721	0	0.0000	100.0000	0.9438
52.5	21,721	0	0.0000	100.0000	0.9438
53.5	0	0	0.0000	100.0000	0.9438
54.5	0	0	0.0000	100.0000	0.9438
55.5	0	0	0.0000	100.0000	0.9438
56.5	0	0	0.0000	100.0000	0.9438

Observed Life Table Results

PacifiCorp - Rocky Mountain Power

Account: 358 - UG Conductors & Devices

Age	Exposures	Retirements	Retirement Ratio (%)	Survivor Ratio (%)	Cumulative Survivors
BAND		1964 - 2006			
0	7,548,682	0	0.0000	100.0000	1.0000
0.5	3,909,789	0	0.0000	100.0000	1.0000
1.5	3,909,789	0	0.0000	100.0000	1.0000
2.5	3,909,789	0	0.0000	100.0000	1.0000
3.5	3,974,495	0	0.0000	100.0000	1.0000
4.5	2,785,168	0	0.0000	100.0000	1.0000
5.5	2,297,440	0	0.0000	100.0000	1.0000
6.5	2,297,440	60,838	2.6481	97.3519	1.0000
7.5	2,211,038	0	0.0000	100.0000	0.9735
8.5	2,248,425	3,620	0.1610	99.8390	0.9735
9.5	1,066,208	0	0.0000	100.0000	0.9720
10.5	1,087,930	0	0.0000	100.0000	0.9720
11.5	1,087,930	5,601	0.5148	99.4852	0.9720
12.5	1,082,329	0	0.0000	100.0000	0.9669
13.5	1,082,329	616	0.0569	99.9431	0.9669
14.5	1,086,359	0	0.0000	100.0000	0.9664
15.5	1,086,359	6,159	0.5670	99.4330	0.9664
16.5	1,037,940	14,631	1.4096	98.5904	0.9609
17.5	1,023,309	4,646	0.4540	99.5460	0.9474
18.5	1,018,663	0	0.0000	100.0000	0.9431
19.5	1,018,663	0	0.0000	100.0000	0.9431
20.5	1,018,663	0	0.0000	100.0000	0.9431
21.5	1,018,663	0	0.0000	100.0000	0.9431
22.5	1,018,663	0	0.0000	100.0000	0.9431
23.5	1,018,663	0	0.0000	100.0000	0.9431
24.5	1,018,663	0	0.0000	100.0000	0.9431
25.5	775,628	0	0.0000	100.0000	0.9431
26.5	775,628	0	0.0000	100.0000	0.9431
27.5	775,628	0	0.0000	100.0000	0.9431
28.5	775,628	0	0.0000	100.0000	0.9431
29.5	606,581	0	0.0000	100.0000	0.9431
30.5	606,581	0	0.0000	100.0000	0.9431
31.5	606,581	0	0.0000	100.0000	0.9431
32.5	606,581	0	0.0000	100.0000	0.9431
33.5	606,581	0	0.0000	100.0000	0.9431
34.5	463,480	0	0.0000	100.0000	0.9431
35.5	463,480	0	0.0000	100.0000	0.9431
36.5	463,480	0	0.0000	100.0000	0.9431
37.5	463,480	0	0.0000	100.0000	0.9431
38.5	463,480	0	0.0000	100.0000	0.9431
39.5	417,428	0	0.0000	100.0000	0.9431
40.5	417,428	0	0.0000	100.0000	0.9431
41.5	417,428	0	0.0000	100.0000	0.9431

Observed Life Table Results

PacifiCorp - Rocky Mountain Power

Account: 358 - UG Conductors & Devices

Age	Exposures	Retirements	Retirement Ratio (%)	Survivor Ratio (%)	Cumulative Survivors
42.5	104,887	0	0.0000	100.0000	0.9431
43.5	104,887	0	0.0000	100.0000	0.9431
44.5	104,887	0	0.0000	100.0000	0.9431
45.5	104,887	0	0.0000	100.0000	0.9431
46.5	49,887	0	0.0000	100.0000	0.9431
47.5	49,887	0	0.0000	100.0000	0.9431
48.5	49,887	0	0.0000	100.0000	0.9431
49.5	49,887	0	0.0000	100.0000	0.9431
50.5	49,887	0	0.0000	100.0000	0.9431
51.5	21,721	0	0.0000	100.0000	0.9431
52.5	21,721	0	0.0000	100.0000	0.9431
53.5	0	0	0.0000	100.0000	0.9431

Best Fit Curve Results

PacifiCorp - Rocky Mountain Power

Account: 358 - UG Conductors & Devices

Curve	Life	Sum of Squared Differences
BAND	1964 - 2006	
S6	59.0	1,167.497
S5	60.0	1,276.071
SQ	54.0	1,291.718
R5	60.0	1,320.345
L5	60.0	1,663.189
S4	60.0	2,208.606
R4	60.0	2,333.489
L4	60.0	3,275.852
R3	60.0	4,077.325
S3	60.0	4,273.231
R2.5	60.0	5,585.568
S2	60.0	6,899.817
R2	60.0	7,653.707
L3	60.0	8,050.814
S1.5	60.0	8,567.196
R1.5	60.0	10,292.432
S1	60.0	10,730.752
S0.5	60.0	13,057.735
R1	60.0	13,628.255
L2	60.0	13,915.298
S0	60.0	15,952.279
L1.5	60.0	16,669.669
R0.5	60.0	18,629.530
S-0.5	60.0	19,826.043
L1	60.0	20,220.312
L0.5	60.0	23,862.321
O1	60.0	24,652.045
L0	60.0	28,218.302
O2	60.0	32,637.559
O3	60.0	59,064.918
O4	60.0	88,471.348

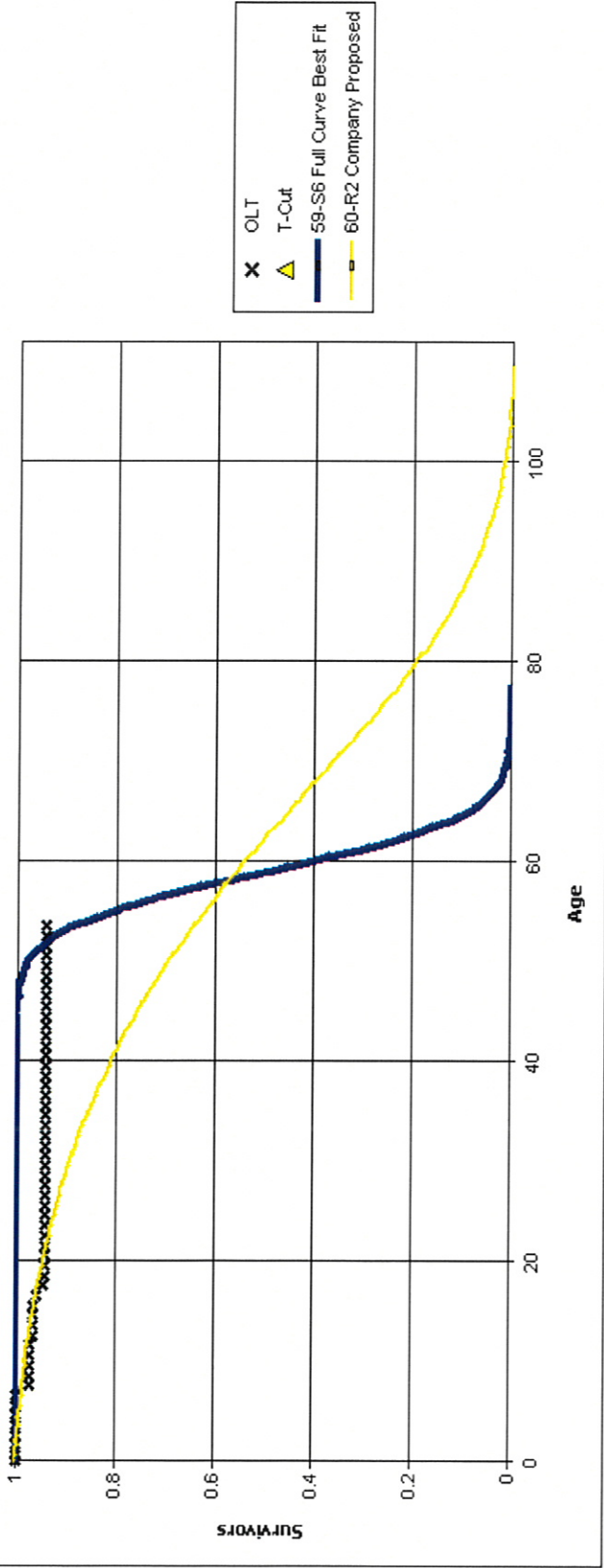
Analytical Parameters

OLT Placement Band:	1949 - 2006
OLT Experience Band:	1964 - 2006
Minimum Life Parameter:	4
Maximum Life Parameter:	60
Life Increment Parameter:	1
Max Age (T-Cut):	55.0

Division of Public Utilities
 Charles W. King
 Docket No. 07-035-13
 Exhibit DPU-CWK 2.2(b) (358)

Account: 358 - UG Conductors & Devices

Fitted Curve Results - PacifiCorp - Rocky Mountain Power



Analytical Parameters

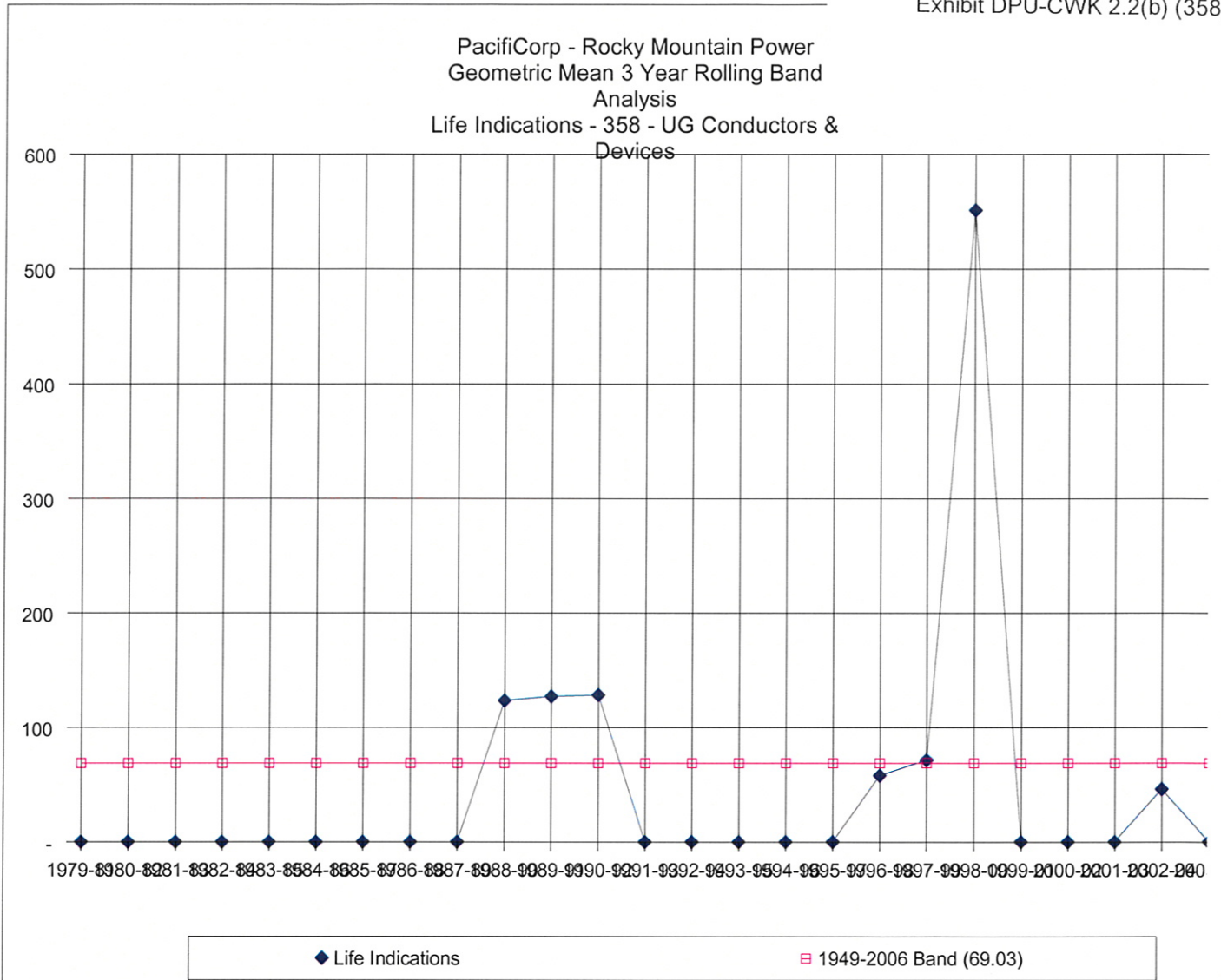
OLT Placement Band: 1949 - 2006
 OLT Experience Band: 1964 - 2006
 Minimum Life Parameter: 4
 Maximum Life Parameter: 60
 Life Increment Parameter: 1
 Max Age (T-Cut): 55.0

Account 358 - UG Conductors & Devices

3 Year Band

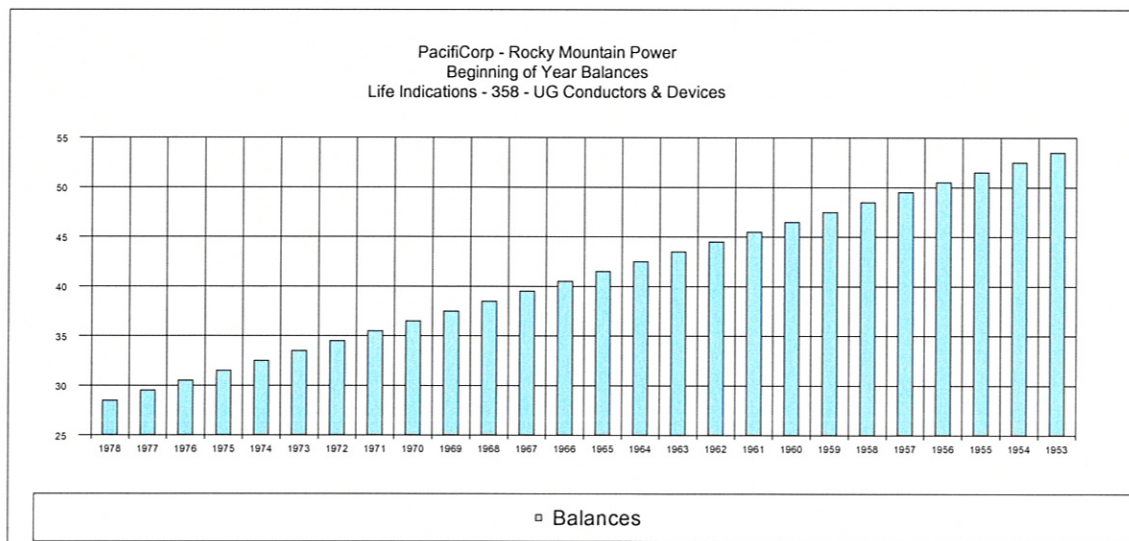
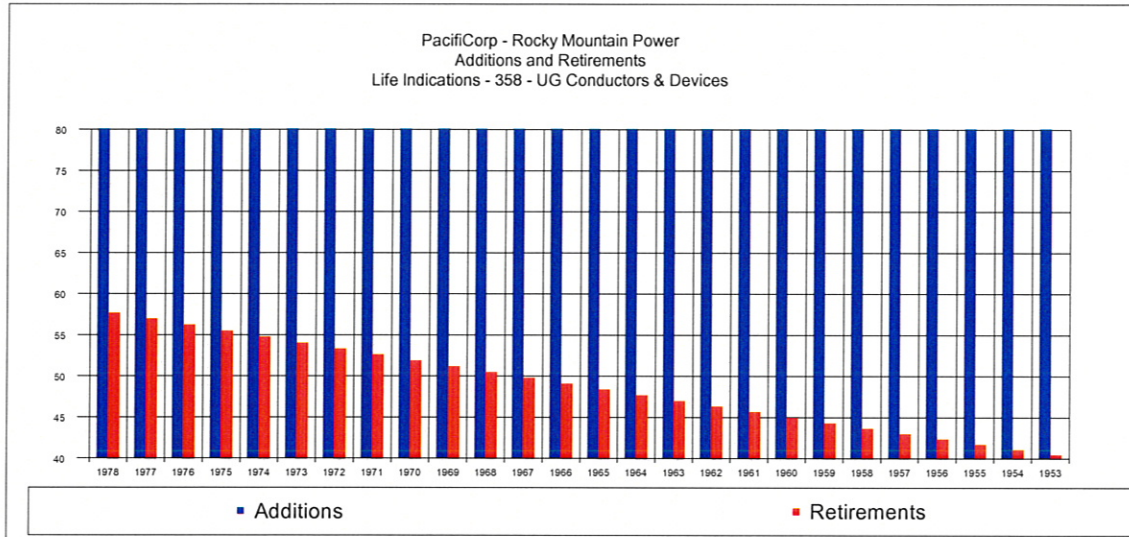
Year	BOY Plant Balance a	Avg. Plant Balance b=(a+(a+1))/2	Single Year Additions c	Single Year Retirements d	Addition Ratio e = c/b	Retirement Ratio f = d/b	Geometric Mean Life Estimate g = 1/sqrt(e*f)	3 Year Band h	Avg. Plant Balance i	Additions j	Retirements k	Addition Ratio l = j/i	Retirement Ratio m = k/i	Geometric Mean Life Estimate n = 1/sqrt(l*m)
1949	-	2,323	4,646	-	2.00000	-	-							
1950	4,646	4,646	-	-	-	-	-							
1951	4,646	4,646	-	-	-	-	-	1949-51	11,616	4,646	-	0.40000	-	-
1952	4,646	4,646	-	-	-	-	-	1950-52	13,939	-	-	-	-	-
1953	4,646	15,507	21,721	-	1.40075	-	-	1951-53	24,799	21,721	-	0.87588	-	-
1954	26,367	26,367	-	-	-	-	-	1952-54	46,521	21,721	-	0.46692	-	-
1955	26,367	45,061	37,387	-	0.82970	-	-	1953-55	86,935	59,108	-	0.67991	-	-
1956	63,754	63,754	-	-	-	-	-	1954-56	135,183	37,387	-	0.27657	-	-
1957	63,754	63,754	-	-	-	-	-	1955-57	172,570	37,387	-	0.21665	-	-
1958	63,754	63,754	-	-	-	-	-	1956-58	191,263	-	-	-	-	-
1959	63,754	63,754	-	-	-	-	-	1957-59	191,263	-	-	-	-	-
1960	63,754	96,108	64,706	-	0.67327	-	-	1958-60	223,616	64,706	-	0.28936	-	-
1961	128,461	128,461	-	-	-	-	-	1959-61	288,323	64,706	-	0.22442	-	-
1962	128,461	128,461	-	-	-	-	-	1960-62	353,029	64,706	-	0.18329	-	-
1963	128,461	128,461	-	-	-	-	-	1961-63	385,382	-	-	-	-	-
1964	128,461	282,921	312,540	3,620	1.10469	0.01280	8.41	1962-64	539,842	312,540	3,620	0.57895	0.00671	16.05
1965	437,381	437,381	-	-	-	-	-	1963-65	848,762	312,540	3,620	0.36823	0.00427	25.23
1966	437,381	437,381	-	-	-	-	-	1964-66	1,157,682	312,540	3,620	0.26997	0.00313	34.42
1967	437,381	450,430	46,052	19,953	0.10224	0.04430	14.86	1965-67	1,325,191	46,052	19,953	0.03475	0.01506	43.72
1968	463,480	463,480	-	-	-	-	-	1966-68	1,351,291	46,052	19,953	0.03408	0.01477	44.58
1969	463,480	463,480	-	-	-	-	-	1967-69	1,377,391	46,052	19,953	0.03343	0.01449	45.44
1970	463,480	463,480	-	-	-	-	-	1968-70	1,390,440	-	-	-	-	-
1971	463,480	463,480	-	-	-	-	-	1969-71	1,390,440	-	-	-	-	-
1972	463,480	535,030	143,101	-	0.26746	-	-	1970-72	1,461,991	143,101	-	0.09788	-	-
1973	606,581	613,896	14,631	-	0.02383	-	-	1971-73	1,612,407	157,731	-	0.09782	-	-
1974	621,211	621,211	616	-	0.00099	-	-	1972-74	1,770,446	158,347	-	0.08944	-	-
1975	621,827	621,827	-	-	-	-	-	1973-75	1,857,243	15,247	-	0.00821	-	-
1976	621,827	621,827	-	-	-	-	-	1974-76	1,865,174	616	-	0.00033	-	-
1977	621,827	706,351	169,048	-	0.23933	-	-	1975-77	1,950,006	169,048	-	0.08669	-	-
1978	790,875	790,875	-	-	-	-	-	1976-78	2,119,053	169,048	-	0.07978	-	-
1979	790,875	790,875	-	-	-	-	-	1977-79	2,288,101	169,048	-	0.07388	-	-
1980	790,875	790,875	-	-	-	-	-	1978-80	2,372,625	-	-	-	-	-
1981	790,875	912,392	243,034	-	0.26637	-	-	1979-81	2,494,142	243,034	-	0.09744	-	-
1982	1,033,909	1,036,989	6,159	-	0.00594	-	-	1980-82	2,740,256	249,194	-	0.09094	-	-
1983	1,040,069	1,040,069	-	-	-	-	-	1981-83	2,989,450	249,194	-	0.08336	-	-
1984	1,040,069	1,040,069	-	-	-	-	-	1982-84	3,117,126	6,159	-	0.00198	-	-
1985	1,040,069	1,040,069	-	-	-	-	-	1983-85	3,120,206	-	-	-	-	-
1986	1,040,069	1,040,069	-	-	-	-	-	1984-86	3,120,206	-	-	-	-	-
1987	1,040,069	1,040,069	-	-	-	-	-	1985-87	3,120,206	-	-	-	-	-
1988	1,040,069	1,039,761	-	616	-	0.00059	-	1986-88	3,119,898	-	616	-	0.00020	-
1989	1,039,453	1,039,453	-	-	-	-	-	1987-89	3,119,282	-	616	-	0.00020	-
1990	1,039,453	1,053,267	42,260	14,631	0.04012	0.01389	42.36	1988-90	3,132,481	42,260	15,247	0.01349	0.00487	123.41
1991	1,067,082	1,067,082	-	-	-	-	-	1989-91	3,159,802	42,260	14,631	0.01337	0.00463	127.08
1992	1,067,082	1,067,082	-	-	-	-	-	1990-92	3,187,431	42,260	14,631	0.01326	0.00459	128.19
1993	1,067,082	1,067,082	-	-	-	-	-	1991-93	3,201,246	-	-	-	-	-
1994	1,067,082	1,067,082	-	-	-	-	-	1992-94	3,201,246	-	-	-	-	-
1995	1,067,082	1,067,082	-	-	-	-	-	1993-95	3,201,246	-	-	-	-	-
1996	1,067,082	1,067,082	-	-	-	-	-	1994-96	3,201,246	-	-	-	-	-
1997	1,067,082	1,681,946	1,229,729	-	0.73113	-	-	1995-97	3,816,110	1,229,729	-	0.32225	-	-
1998	2,296,811	2,293,731	(0)	6,159	(0.00000)	0.00269	-	1996-98	5,042,760	1,229,729	6,159	0.24386	0.00122	57.94
1999	2,290,652	2,303,434	25,563	-	0.01110	-	-	1997-99	6,279,111	1,255,293	6,159	0.19992	0.00098	71.41
2000	2,316,215	2,316,215	-	-	-	-	-	1998-00	6,913,380	25,563	6,159	0.00370	0.00089	550.96
2001	2,316,215	2,560,080	487,729	-	0.19051	-	-	1999-01	7,179,728	513,292	-	0.07149	-	-
2002	2,803,944	3,398,607	1,189,326	-	0.34995	-	-	2000-02	8,274,902	1,677,055	-	0.20267	-	-
2003	3,993,270	3,993,270	-	-	-	-	-	2001-03	9,651,957	1,677,055	-	0.16852	-	-
2004	3,993,270	3,967,704	-	51,132	-	0.01289	-	2002-04	11,359,581	1,189,326	51,132	0.10470	0.00450	46.06
2005	3,942,138	3,942,138	-	-	-	-	-	2003-05	11,903,112	-	51,132	-	0.00430	-
2006	3,942,138	5,761,584	3,638,893	-	0.63158	-	-	2004-06	13,671,426	3,638,893	51,132	0.26617	0.00374	31.69
349-2006	55,507,704	59,298,220	7,677,142	96,111	0.12947	0.00162	69.03							

ata Source:



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

Account 358 - UG Conductors & Devices



PACIFICORP
 Depreciation Study as of March 31, 2006
 Life Analysis

Function TRANSMISSION

Account 358 - UNDERGROUND CONDUCTORS AND DEVICES

BAND	PRIOR		CURRENT	
	ASL	CURVE	ASL	CURVE
5-Year	_____	_____	_____	_____
10-Year	_____	_____	_____	_____
15-Year	<u>30</u>	<u>R4</u>	_____	_____
20-Year	_____	_____	_____	_____
30-Year	_____	_____	_____	_____
Full (39) (43)	<u>30</u>	<u>R4</u>	<u>50</u>	<u>R2</u>
Other () ()	_____	_____	_____	_____
Selection	<u>50</u>	<u>R2</u>	<u>60</u>	<u>R2</u>
Balance	<u>\$3,913,828</u>		<u>\$7,581,031</u>	

Notes:

FAIRLY LIMITED EXPERIENCE.
 48% OF SURVIVORS FROM 2006.

Avg. Age of Retirements 10.04

194% GROWTH SINCE PRIOR STUDY.
 APPROX. \$915 THOUSAND PER YEAR.

Avg. Age of Survivors 7.69

SEE UTAH ACCOUNT 367.

USE 60 - R2