

Rocky Mountain Power  
Exhibit RMP\_\_(JJS-2)  
Docket No. 13-035-\_\_  
Witness: John J. Spanos

BEFORE THE PUBLIC SERVICE COMMISSION  
OF THE STATE OF UTAH

ROCKY MOUNTAIN POWER

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Exhibit Accompanying Direct Testimony of John J. Spanos

PacifiCorp's 2013 Depreciation Study

January 2013

PACIFICORP

PORTLAND, OREGON

DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION ACCRUALS

RELATED TO ELECTRIC PLANT

AS OF DECEMBER 31, 2011



**Gannett Fleming**  
*Valuation and Rate Division*

*Excellence Delivered **As Promised***



PACIFICORP  
Portland, Oregon

DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION ACCRUALS  
RELATED TO ELECTRIC PLANT  
AS OF DECEMBER 31, 2011

GANNETT FLEMING, INC. - VALUATION AND RATE DIVISION  
Harrisburg, Pennsylvania





Excellence Delivered *As Promised*

January 3, 2013

PacifiCorp  
825 NE Multnomah, Suite 940  
Portland, OR 97232

Attention Mr. Henry E. Lay  
Corporate Controller

Ladies and Gentlemen:

Pursuant to your request, we have conducted a depreciation study related to the electric plant of PacifiCorp as of December 31, 2011. The attached report presents a description of the methods used in the estimation of depreciation, the summary of annual depreciation accrual rates, the statistical support for the life and net salvage estimates and the detailed tabulations of annual depreciation.

Respectfully submitted,

GANNETT FLEMING, INC.

A handwritten signature in black ink that reads "John J. Spanos".

JOHN J. SPANOS  
Sr. Vice President  
Valuation and Rate Division

JJS:krm

054642.000

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PART I. INTRODUCTION



PACIFICORP  
DEPRECIATION STUDY  
CALCULATED ANNUAL DEPRECIATION ACCRUALS  
RELATED TO ELECTRIC PLANT AS OF DECEMBER 31, 2011

PART I. INTRODUCTION

SCOPE

This report presents the results of the depreciation study prepared for PacifiCorp (the Company) as applied to electric plant in service as of December 31, 2011. It relates to the concepts, methods and basic judgments which underlie recommended annual depreciation accrual rates related to current electric plant in service.

The service life and net salvage estimates resulting from the study were based on informed judgment which incorporated analyses of historical plant retirement data as recorded through 2011; a review of Company practice and outlook as they relate to plant operation and retirement; and consideration of current practice in the electric industry, including knowledge of service life and salvage estimates used for other electric properties.

PLAN OF REPORT

Part I, Introduction, includes brief statements of the scope and basis of the study. Part II presents descriptions of the methods used in the service life and net salvage studies and the methods and procedures used in the calculation of depreciation. Part III presents the results of the study, including a summary table; survivor curve charts and life tables resulting from the retirement rate method of analysis; tables of simulated and book balances resulting from the simulated plant record method of analysis; tabular results of the historical net salvage analyses; and detailed tabulations of the calculated remaining lives and annual accruals.

## BASIS OF STUDY

### Depreciation

For all accounts, the annual depreciation was calculated by the straight line method using the average service life procedure and the remaining life basis. The calculated remaining lives and annual depreciation accrual rates were based on attained ages of plant in service and the estimated service life and net salvage characteristics of each depreciable group.

### Service Life Estimates

The average service life estimates were based on informed judgment which incorporated analyses of available historical service life data related to the property, a review of management's current plans and operating policies, and a general knowledge of service lives experienced and estimated in the electric industry. The use of survivor curves to reflect the expected dispersion of retirements provides a consistent method of estimating depreciation for utility property. Iowa type survivor curves were used to depict the estimated survivor curves for the plant account property groups. For steam, hydro and other plants, the life span technique was used. In this technique, the date of final retirement was estimated for each unit, and the estimated survivor curves applied to each vintage were truncated at ages coinciding with the date of final retirement.

The procedure for estimating service lives consisted of compiling historical data for the plant accounts or depreciable groups, analyzing this history through the use of widely accepted techniques, and forecasting the survivor characteristics for each depreciable group on the basis of interpretations of the historical data analyses and the probable future. The combination of the historical experience and the estimated future yielded estimated survivor curves from which the average service lives were derived.

The Company's service life estimates used in the depreciation calculation incorporated historical data compiled through 2011 from the property records of the Company. Such data included plant additions, retirements, transfers and other activity. Generally, retirement data for the years 1937 through 2011 were used in the actuarial life table computations which were the primary statistical support of the service life estimates.

A general understanding of the function of the plant and information with respect to the reasons for past retirements and the expected future causes of retirement was obtained through field trips conducted during the course of the service life study. Discussions with operating and management personnel also provided information regarding plans for the future which was incorporated in the interpretation and extrapolation of the statistical analyses.

#### Net Salvage Estimates

The estimates of net salvage were based in part on historical data compiled for the years 1992 through 2011. Gross salvage and cost of removal as recorded to the depreciation reserve account and related to experienced retirements were used. Percentages of the cost of plant retired were calculated for each component of net salvage, on both annual and three-year moving average bases. The most recent five-year average also was calculated for consideration. The estimates of net salvage are expressed as percentages of the cost of plant retired.





PART II. METHODS USED IN  
THE ESTIMATION OF DEPRECIATION



## PART II. METHODS USED IN THE ESTIMATION OF DEPRECIATION

### DEPRECIATION

Depreciation, in public utility regulation, is the loss in service value not restored by current repairs or covered by insurance.

Depreciation, as used in accounting, is a method of distributing fixed capital costs, less net salvage, over a period of time by allocating annual amounts to expense. Each annual amount of such depreciation expense is part of that year's total cost of providing utility service. Normally, the period of time over which the fixed capital cost is allocated to the cost of service is equal to the period of time over which an item renders service, that is, the item's service life. The most prevalent method of allocation is to distribute an equal amount of cost to each year of service life. This method is known as the straight line method of depreciation.

The calculation of annual depreciation based on the straight line method requires the estimation of average life and net salvage. These subjects are discussed in the sections which follow.

### SERVICE LIFE AND NET SALVAGE ESTIMATION

#### Average Service Life

The use of an average service life for a property group implies that the various units in the group have different lives. Thus, the average life may be obtained by determining the separate lives of each of the units, or by constructing a survivor curve by plotting the number of units which survive at successive ages. A discussion of the general concept of survivor curves is presented. Also, the Iowa type survivor curves are reviewed.

## Survivor Curves

The survivor curve graphically depicts the amount of property existing at each age throughout the life of an original group. From the survivor curve, the average life of the group, the remaining life expectancy, the probable life, and the frequency curve can be calculated. In Figure 1, a typical smooth survivor curve and the derived curves are illustrated. The average life is obtained by calculating the area under the survivor curve, from age zero to the maximum age, and dividing this area by the ordinate at age zero. The remaining life expectancy at any age can be calculated by obtaining the area under the curve, from the observation age to the maximum age, and dividing this area by the percent surviving at the observation age. For example, in Figure 1 the remaining life at age 30 years is equal to the crosshatched area under the survivor curve divided by 29.5 percent surviving at age 30. The probable life at any age is developed by adding the age and remaining life. If the probable life of the property is calculated for each year of age, the probable life curve shown in the chart can be developed. The frequency curve presents the number of units retired in each age interval and is derived by obtaining the differences between the amount of property surviving at the beginning and at the end of each interval.

Iowa Type Curves. The range of survivor characteristics usually experienced by utility and industrial properties is encompassed by a system of generalized survivor curves known as the Iowa type curves. There are four families in the Iowa system, labeled in accordance with the location of the modes of the retirements in relationship to the average life and the relative height of the modes. The left moded curves, presented in Figure 2, are those in which the greatest frequency of retirement occurs to the left of, or prior to, average service life. The symmetrical moded curves, presented in Figure 3, are those in which the

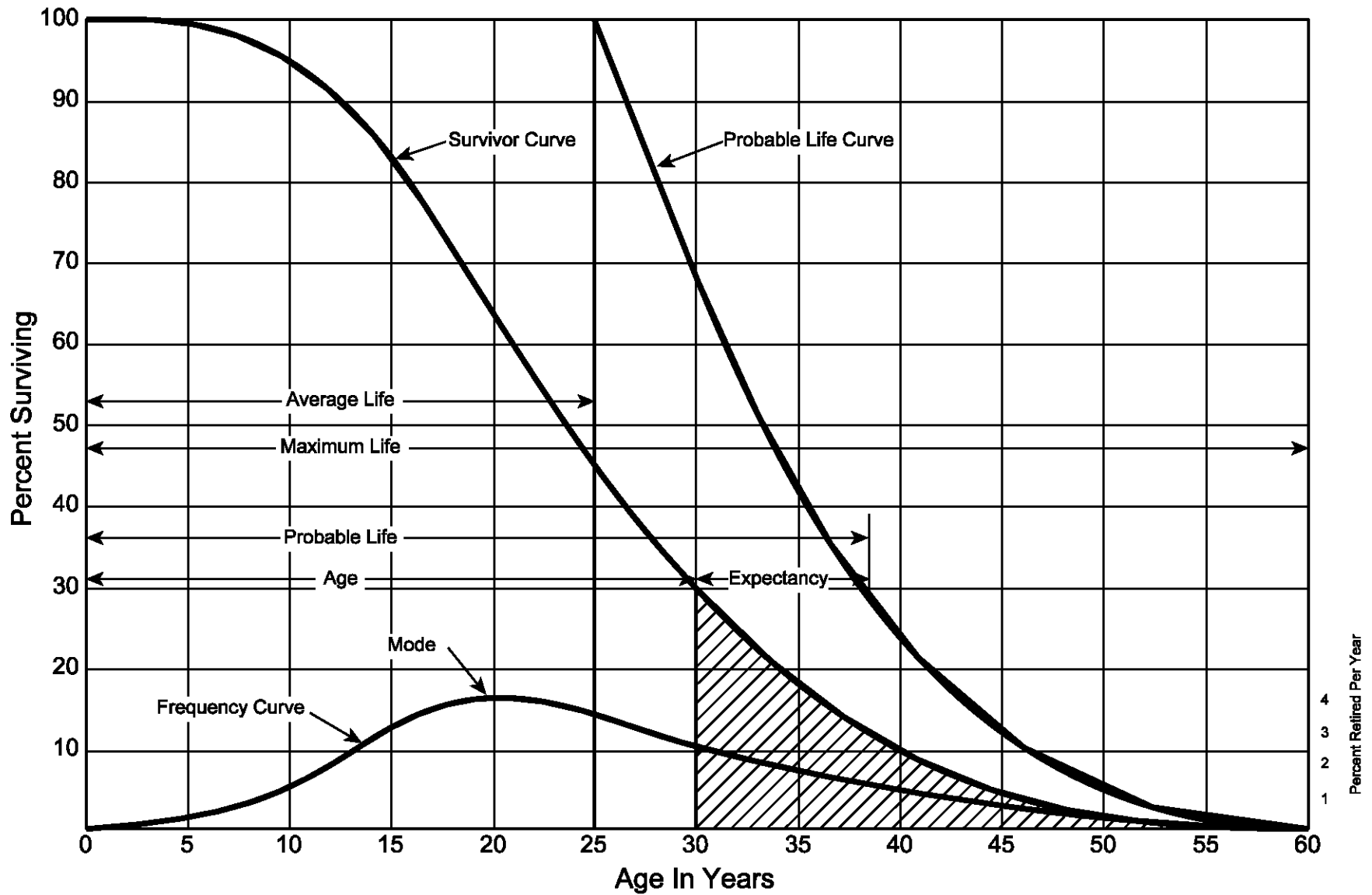


Figure 1. A Typical Survivor Curve and Derived Curves

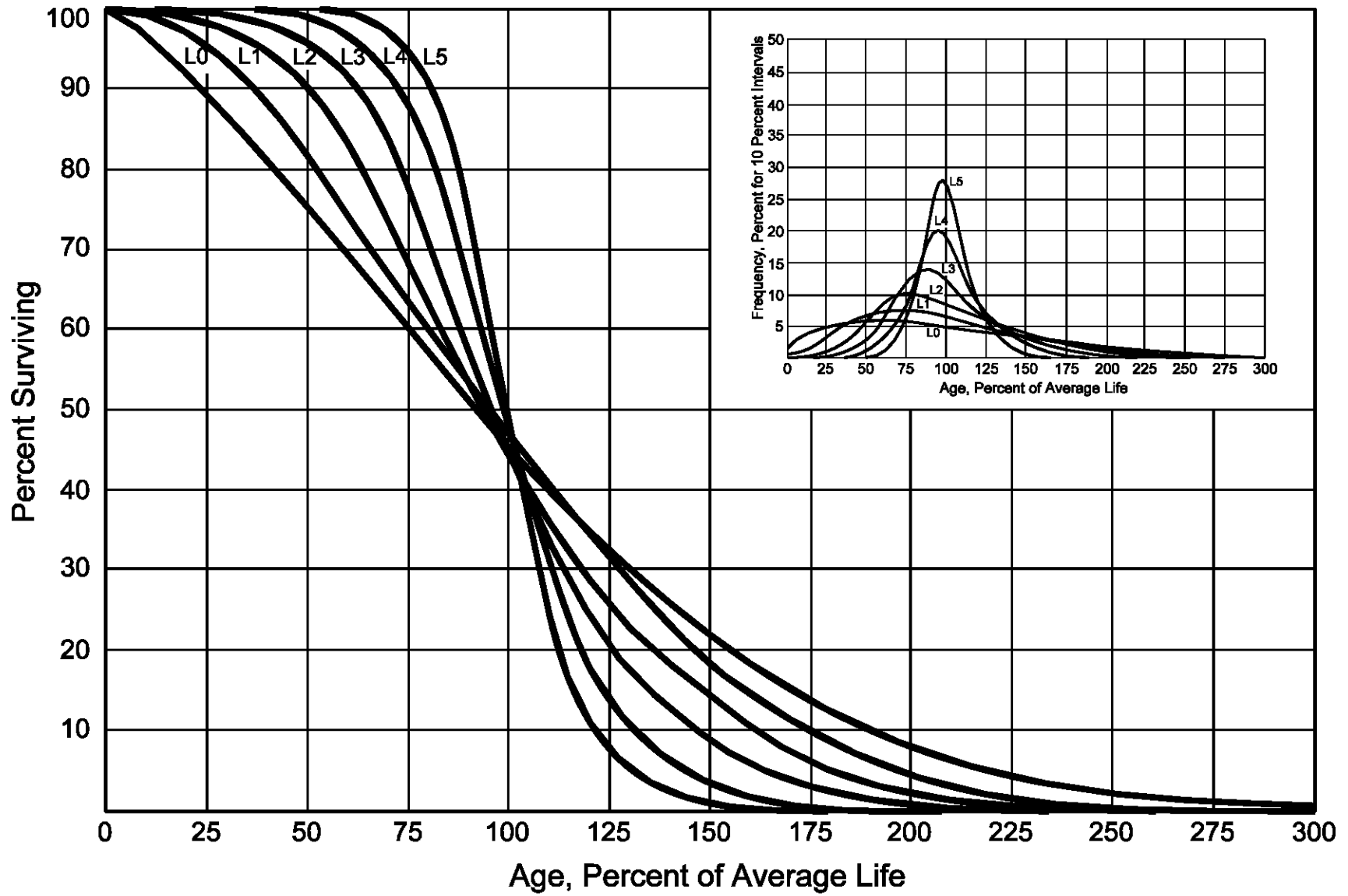


Figure 2. Left Modal or "L" Iowa Type Survivor Curves

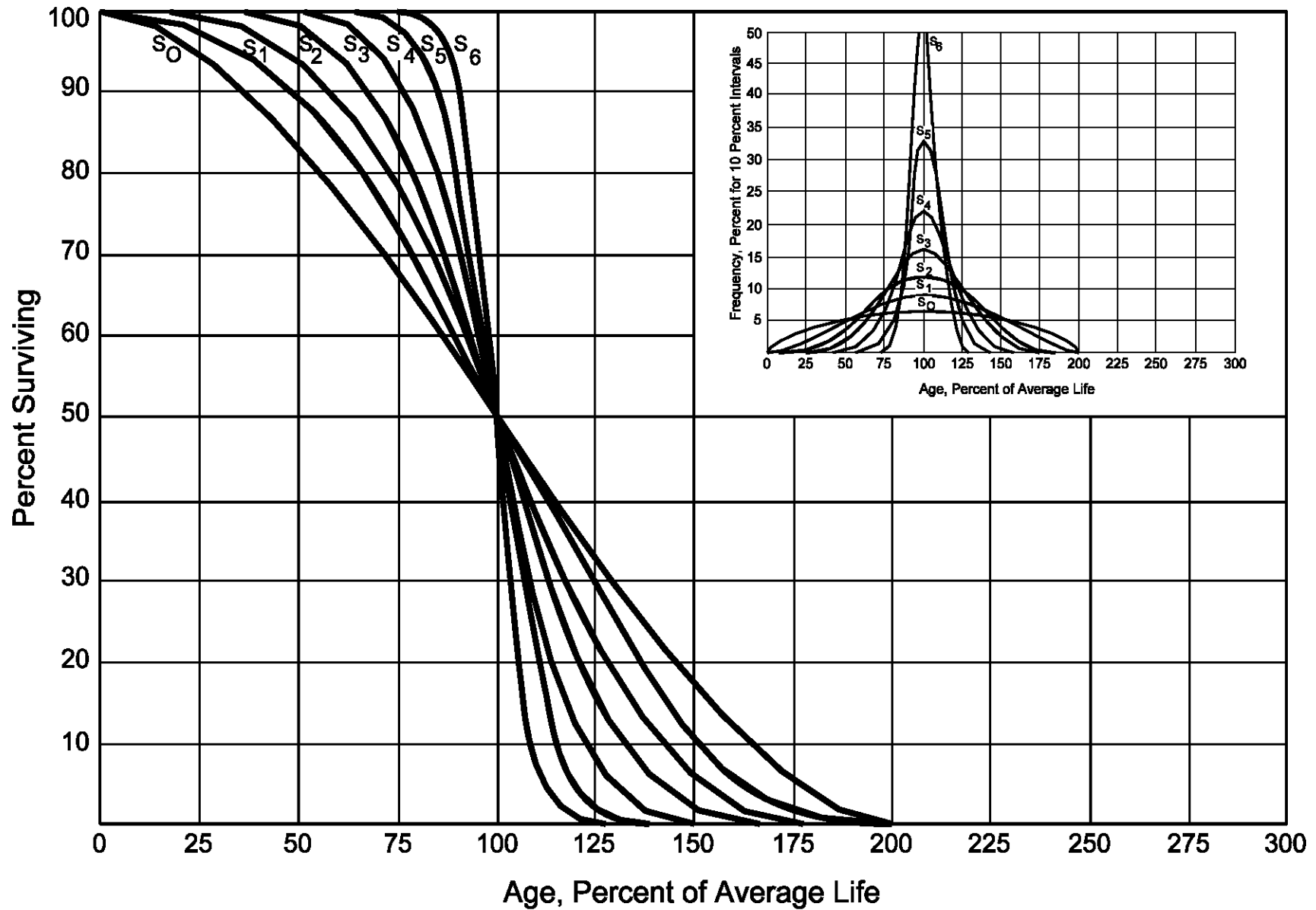


Figure 3. Symmetrical or "S" Iowa Type Survivor Curves



greatest frequency of retirement occurs at average service life. The right moded curves, presented in Figure 4, are those in which the greatest frequency occurs to the right of, or after, average service life. The origin moded curves, presented in Figure 5, are those in which the greatest frequency of retirement occurs at the origin, or immediately after age zero. The letter designation of each family of curves (L, S, R or O) represents the location of the mode of the associated frequency curve with respect to the average service life. The numerical subscripts represent the relative heights of the modes of the frequency curves within each family.

The Iowa curves were developed at the Iowa State College Engineering Experiment Station through an extensive process of observation and classification of the ages at which industrial property had been retired. A report of the study which resulted in the classification of property survivor characteristics into 18 type curves, which constitute three of the four families, was published in 1935 in the form of the Experiment Station's Bulletin 125.<sup>1</sup> These type curves have also been presented in subsequent Experiment Station bulletins and in the text, "Engineering Valuation and Depreciation."<sup>2</sup> In 1957, Frank V. B. Couch, Jr., an Iowa State College graduate student, submitted a thesis<sup>3</sup> presenting his development of the fourth family consisting of the four O type survivor curves.

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<sup>1</sup>Winfrey, Robley. Statistical Analyses of Industrial Property Retirements. Iowa State College, Engineering Experiment Station, Bulletin 125. 1935.

<sup>2</sup>Marston, Anson, Robley Winfrey and Jean C. Hempstead. Engineering Valuation and Depreciation, 2nd Edition. New York, McGraw-Hill Book Company. 1953.

<sup>3</sup>Couch, Frank V. B., Jr. "Classification of Type O Retirement Characteristics of Industrial Property." Unpublished M.S. thesis (Engineering Valuation). Library, Iowa State College, Ames, Iowa. 1957.

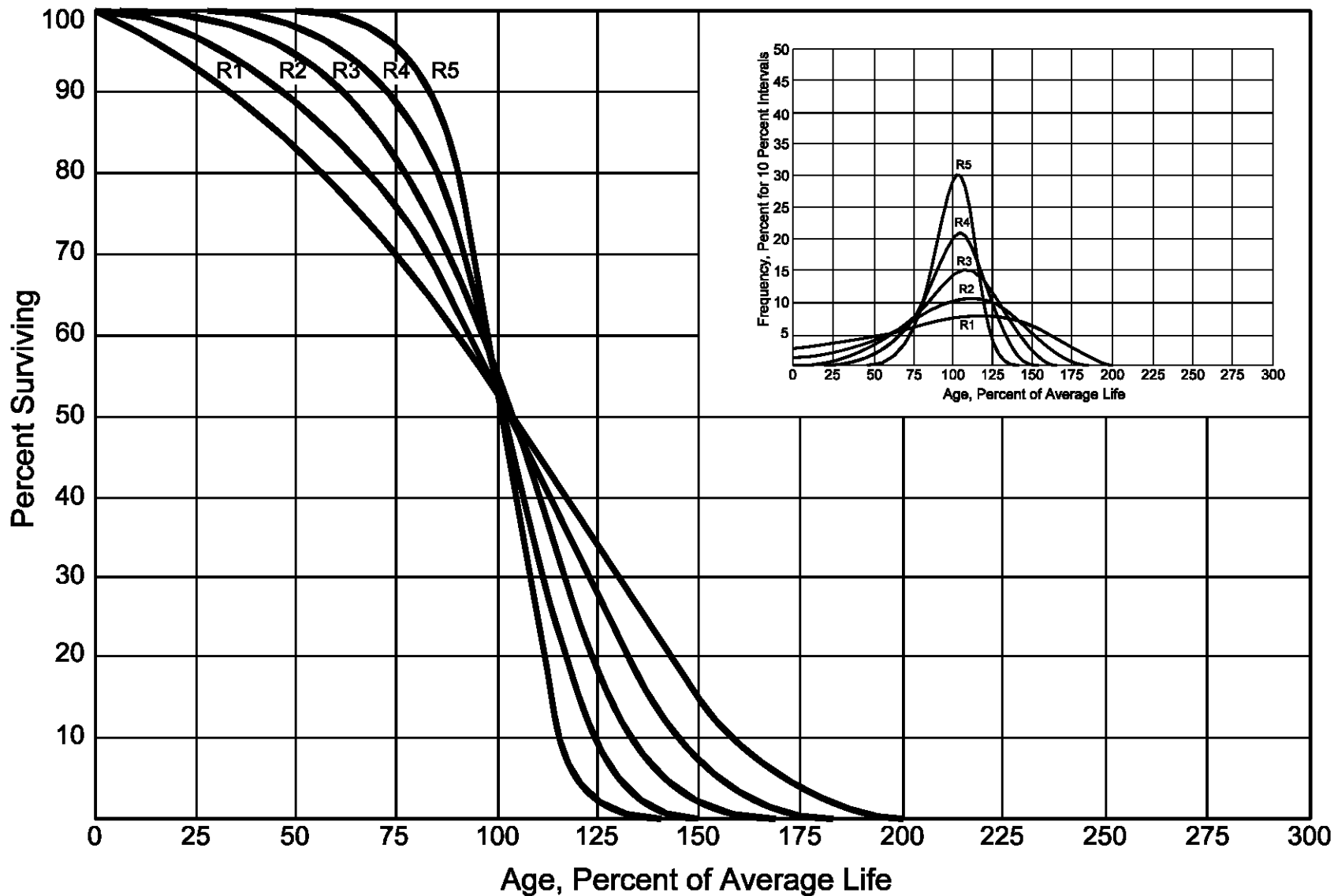


Figure 4. Right Modal or "R" Iowa Type Survivor Curves

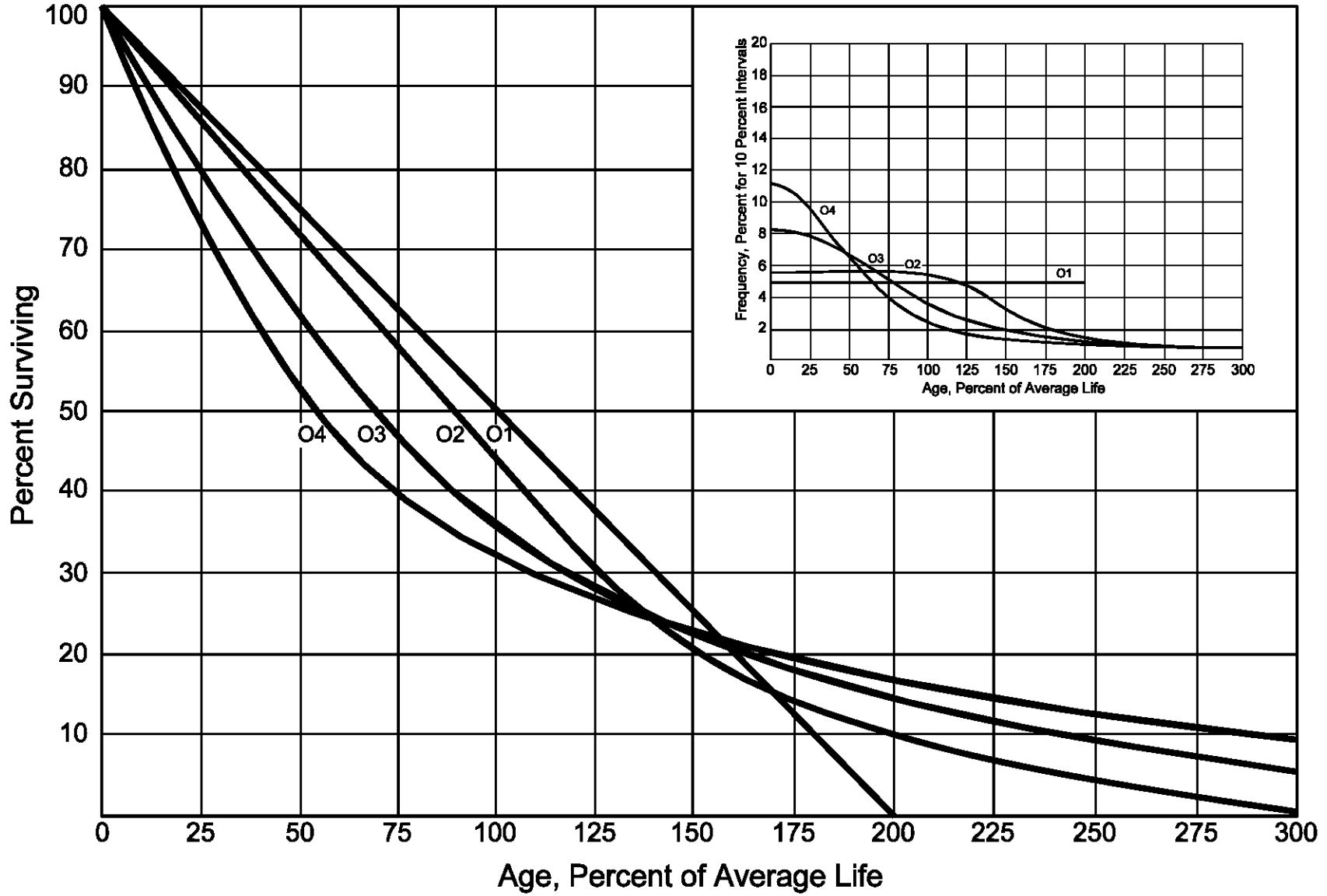


Figure 5. Origin Modal or "O" Iowa Type Survivor Curves

## Retirement Rate Method of Analysis

The retirement rate method is an actuarial method of deriving survivor curves using the average rates at which property of each age group is retired. The method relates to property groups for which aged accounting experience is available or for which aged accounting experience is developed by statistically aging unaged amounts and is the method used to develop the original stub survivor curves in this study. The method (also known as the annual rate method) is illustrated through the use of an example in the following text, and is also explained in several publications, including “Statistical Analyses of Industrial Property Retirements,”<sup>4</sup> “Engineering Valuation and Depreciation,”<sup>5</sup> and “Depreciation Systems.”<sup>6</sup>

The average rate of retirement used in the calculation of the percent surviving for the survivor curve (life table) requires two sets of data: first, the property retired during a period of observation, identified by the property's age at retirement; and second, the property exposed to retirement at the beginnings of the age intervals during the same period. The period of observation is referred to as the experience band, and the band of years which represent the installation dates of the property exposed to retirement during the experience band is referred to as the placement band. An example of the calculations used in the development of a life table follows. The example includes schedules of annual aged property transactions, a schedule of plant exposed to retirement, a life table, and illustrations of smoothing the stub survivor curve.

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<sup>4</sup>Winfrey, Robley, Supra Note 1.

<sup>5</sup>Marston, Anson, Robley Winfrey, and Jean C. Hempstead, Supra Note 2.

<sup>6</sup>Wolf, Frank K. and W. Chester Fitch. Depreciation Systems. Iowa State University Press. 1994

Schedules of Annual Transactions in Plant Records. The property group used to illustrate the retirement rate method is observed for the experience band 2002-2011 during which there were placements during the years 1997-2011. In order to illustrate the summation of the aged data by age interval, the data were compiled in the manner presented in Tables 1 and 2 on pages II-12 and II-13. In Table 1, the year of installation (year placed) and the year of retirement are shown. The age interval during which a retirement occurred is determined from this information. In the example which follows, \$10,000 of the dollars invested in 1997 were retired in 2002. The \$10,000 retirement occurred during the age interval between 4½ and 5½ years on the basis that approximately one-half of the amount of property was installed prior to and subsequent to July 1 of each year. That is, on the average, property installed during a year is placed in service at the midpoint of the year for the purpose of the analysis. All retirements also are stated as occurring at the midpoint of a one-year age interval of time, except the first age interval which encompasses only one-half year.

The total retirements occurring in each age interval in a band are determined by summing the amounts for each transaction year-installation year combination for that age interval. For example, the total of \$143,000 retired for age interval 4½-5½ is the sum of the retirements entered on Table 1 immediately above the staircase line drawn on the table beginning with the 2002 retirements of 1997 installations and ending with the 2011 retirements of the 2006 installations. Thus, the total amount of 143 for age interval 4½-5½ equals the sum of:

$$10 + 12 + 13 + 11 + 13 + 13 + 15 + 17 + 19 + 20.$$

In Table 2, other transactions which affect the group are recorded in a similar manner. The entries illustrated include transfers and sales. The entries which are credits to the plant account are shown in parentheses. The items recorded on this schedule

SCHEDULE 1. RETIREMENTS FOR EACH YEAR 2002-2011  
SUMMARIZED BY AGE INTERVAL

Experience Year Placed (1)	Retirements, Thousands of Dollars											Total During Age Interval (12)	Age Interval (13)	
	During Year													
	2002 (2)	2003 (3)	2004 (4)	2005 (5)	2006 (6)	2007 (7)	2008 (8)	2009 (9)	2010 (10)	2011 (11)				
1997	10	11	12	13	14	16	23	24	25	26	26	26	26	13½-14½
1998	11	12	13	15	16	18	20	21	22	19	19	19	44	12½-13½
1999	11	12	13	14	16	17	19	21	22	18	18	18	64	11½-12½
2000	8	9	10	11	11	13	14	15	16	17	17	17	83	10½-11½
2001	9	10	11	12	13	14	16	17	19	20	20	20	93	9½-10½
2002	4	9	10	11	12	13	14	15	16	20	20	20	105	8½-9½
2003		5	11	12	13	14	15	16	18	20	20	20	113	7½-8½
2004			6	12	13	15	16	17	19	19	19	19	124	6½-7½
2005				6	13	15	16	17	19	19	19	19	131	5½-6½
2006					7	14	16	17	19	20	20	20	143	4½-5½
2007						8	18	20	22	23	23	23	146	3½-4½
2008							9	20	22	25	25	25	150	2½-3½
2009								11	23	25	25	25	151	1½-2½
2010									11	24	24	24	153	½-1½
2011										13	13	13	80	0-½
Total	<u>53</u>	<u>68</u>	<u>86</u>	<u>106</u>	<u>128</u>	<u>157</u>	<u>196</u>	<u>231</u>	<u>273</u>	<u>308</u>	<u>308</u>	<u>308</u>	<u>1,606</u>	

SCHEDULE 2. OTHER TRANSACTIONS FOR EACH YEAR 2002-2011  
SUMMARIZED BY AGE INTERVAL

Experience Band 2002-2011

Placement Band 1997-2011

Year Placed (1)	Acquisitions, Transfers and Sales, Thousands of Dollars											Total During Age Interval (12)	Age Interval (13)	
	2002 (2)	2003 (3)	2004 (4)	2005 (5)	2006 (6)	2007 (7)	2008 (8)	2009 (9)	2010 (10)	2011 (11)				
1997	-	-	-	-	-	-	60 <sup>a</sup>	-	-	-	-	-	-	13½-14½
1998	-	-	-	-	-	-	-	-	-	-	-	-	-	12½-13½
1999	-	-	-	-	-	-	-	-	-	-	-	-	-	11½-12½
2000	-	-	-	-	-	-	-	(5) <sup>b</sup>	-	-	60	-	-	10½-11½
2001	-	-	-	-	-	-	-	6 <sup>a</sup>	-	-	-	-	-	9½-10½
2002	-	-	-	-	-	-	-	-	-	-	(5)	-	-	8½-9½
2003	-	-	-	-	-	-	-	-	-	-	6	-	-	7½-8½
2004	-	-	-	-	-	-	-	-	-	-	-	-	-	6½-7½
2005	-	-	-	-	-	-	-	(12) <sup>b</sup>	-	-	-	-	-	5½-6½
2006	-	-	-	-	-	-	-	-	22 <sup>a</sup>	-	-	-	-	4½-5½
2007	-	-	-	-	-	-	-	(19) <sup>b</sup>	-	-	10	-	-	3½-4½
2008	-	-	-	-	-	-	-	-	-	-	-	-	-	2½-3½
2009	-	-	-	-	-	-	-	-	-	(102) <sup>c</sup>	(121)	-	-	1½-2½
2010	-	-	-	-	-	-	-	-	-	-	-	-	-	½-1½
2011	-	-	-	-	-	-	-	-	-	-	-	-	-	0-½
Total	=	=	=	=	=	=	60	(30)	22	(102)	(50)	-	-	

<sup>a</sup> Transfer Affecting Exposures at Beginning of Year

<sup>b</sup> Transfer Affecting Exposures at End of Year

<sup>c</sup> Sale with Continued Use

Parentheses denote Credit amount.

are not totaled with the retirements but are used in developing the exposures at the beginning of each age interval.

Schedule of Plant Exposed to Retirement. The development of the amount of plant exposed to retirement at the beginning of each age interval is illustrated in Table 3 on page II-15.

The surviving plant at the beginning of each year from 2002 through 2011 is recorded by year in the portion of the table headed "Annual Survivors at the Beginning of the Year." The last amount entered in each column is the amount of new plant added to the group during the year. The amounts entered in Table 3 for each successive year following the beginning balance or addition are obtained by adding or subtracting the net entries shown on Tables 1 and 2. For the purpose of determining the plant exposed to retirement, transfers-in are considered as being exposed to retirement in this group at the beginning of the year in which they occurred, and the sales and transfers-out are considered to be removed from the plant exposed to retirement at the beginning of the following year. Thus, the amounts of plant shown at the beginning of each year are the amounts of plant from each placement year considered to be exposed to retirement at the beginning of each successive transaction year. For example, the exposures for the installation year 2007 are calculated in the following manner:

Exposures at age 0 = amount of addition	= \$750,000
Exposures at age ½ = \$750,000 - \$ 8,000	= \$742,000
Exposures at age 1½ = \$742,000 - \$18,000	= \$724,000
Exposures at age 2½ = \$724,000 - \$20,000 - \$19,000	= \$685,000
Exposures at age 3½ = \$685,000 - \$22,000	= \$663,000

For the entire experience band 2002-2011, the total exposures at the beginning of an age interval are obtained by summing diagonally in a manner similar to the summing



SCHEDULE 3. PLANT EXPOSED TO RETIREMENT  
 JANUARY 1 OF EACH YEAR 2002-2011  
 SUMMARIZED BY AGE INTERVAL

Experience Band 2002-2011

Placement Band 1997-2011

Year Placed (1)	Exposures, Thousands of Dollars											Total at Beginning of Age Interval (12)	Age Interval (13)
	2002 (2)	2003 (3)	2004 (4)	2005 (5)	2006 (6)	2007 (7)	2008 (8)	2009 (9)	2010 (10)	2011 (11)			
1997	255	245	234	222	209	195	239	216	192	167	167	13½-14½	
1998	279	268	256	243	228	212	194	174	153	131	323	12½-13½	
1999	307	296	284	271	257	241	224	205	184	162	531	11½-12½	
2000	338	330	321	311	300	289	276	262	242	226	823	10½-11½	
2001	376	367	357	346	334	321	307	297	280	261	1,097	9½-10½	
2002	420 <sup>a</sup>	416	407	397	386	374	361	347	332	316	1,503	8½-9½	
2003	460 <sup>a</sup>	460 <sup>a</sup>	455	444	432	419	405	390	374	356	1,952	7½-8½	
2004			510 <sup>a</sup>	504	492	479	464	448	431	412	2,463	6½-7½	
2005				580 <sup>a</sup>	574	561	546	530	501	482	3,057	5½-6½	
2006					660 <sup>a</sup>	653	639	623	628	609	3,789	4½-5½	
2007						750 <sup>a</sup>	742	724	685	663	4,332	3½-4½	
2008							850 <sup>a</sup>	841	821	799	4,955	2½-3½	
2009								960 <sup>a</sup>	949	926	5,719	1½-2½	
2010									1,080 <sup>a</sup>	1,069	6,579	½-1½	
2011										1,220 <sup>a</sup>	7,490	0-½	
Total	1,975	2,382	2,824	3,318	3,872	4,494	5,247	6,017	6,852	7,799	44,780		

<sup>a</sup> Additions during the year.

of the retirements during an age interval (Table 1). For example, the figure of 3,789, shown as the total exposures at the beginning of age interval 4½-5½, is obtained by summing:

$$255 + 268 + 284 + 311 + 334 + 374 + 405 + 448 + 501 + 609.$$

Original Life Table. The original life table, illustrated in Table 4 on page II-17, is developed from the totals shown on the schedules of retirements and exposures, Tables 1 and 3, respectively. The exposures at the beginning of the age interval are obtained from the corresponding age interval of the exposure schedule, and the retirements during the age interval are obtained from the corresponding age interval of the retirement schedule. The retirement ratio is the result of dividing the retirements during the age interval by the exposures at the beginning of the age interval. The percent surviving at the beginning of each age interval is derived from survivor ratios, each of which equals one minus the retirement ratio. The percent surviving is developed by starting with 100% at age zero and successively multiplying the percent surviving at the beginning of each interval by the survivor ratio, i.e., one minus the retirement ratio for that age interval. The calculations necessary to determine the percent surviving at age 5½ are as follows:

Percent surviving at age 4½	=	88.15	
Exposures at age 4½	=	3,789,000	
Retirements from age 4½ to 5½	=	143,000	
Retirement Ratio	=	143,000 ÷ 3,789,000	= 0.0377
Survivor Ratio	=	1.000 - 0.0377	= 0.9623
Percent surviving at age 5½	=	(88.15) x (0.9623)	= 84.83

The totals of the exposures and retirements (columns 2 and 3) are shown for the purpose of checking with the respective totals in Tables 1 and 3. The ratio of the total retirements to the total exposures, other than for each age interval, is meaningless.

TABLE 4. ORIGINAL LIFE TABLE  
CALCULATED BY THE RETIREMENT RATE METHOD

Experience Band 2002-2011

Placement Band 1997-2011

(Exposure and Retirement Amounts are in Thousands of Dollars)

<u>Age at Beginning of Interval</u> (1)	<u>Exposures at Beginning of Age Interval</u> (2)	<u>Retirements During Age Interval</u> (3)	<u>Retirement Ratio</u> (4)	<u>Survivor Ratio</u> (5)	<u>Percent Surviving at Beginning of Age Interval</u> (6)
0.0	7,490	80	0.0107	0.9893	100.00
0.5	6,579	153	0.0233	0.9767	98.93
1.5	5,719	151	0.0264	0.9736	96.62
2.5	4,955	150	0.0303	0.9697	94.07
3.5	4,332	146	0.0337	0.9663	91.22
4.5	3,789	143	0.0377	0.9623	88.15
5.5	3,057	131	0.0429	0.9571	84.83
6.5	2,463	124	0.0503	0.9497	81.19
7.5	1,952	113	0.0579	0.9421	77.11
8.5	1,503	105	0.0699	0.9301	72.65
9.5	1,097	93	0.0848	0.9152	67.57
10.5	823	83	0.1009	0.8991	61.84
11.5	531	64	0.1205	0.8795	55.60
12.5	323	44	0.1362	0.8638	48.90
13.5	<u>167</u>	<u>26</u>	0.1557	0.8443	42.24
Total	<u>44,780</u>	<u>1,606</u>			35.66

---

Column 2 from Table 3, Column 12, Plant Exposed to Retirement.

Column 3 from Table 1, Column 12, Retirements for Each Year.

Column 4 = Column 3 Divided by Column 2.

Column 5 = 1.0000 Minus Column 4.

Column 6 = Column 5 Multiplied by Column 6 as of the Preceding Age Interval.

The original survivor curve is plotted from the original life table (column 6, Table 4). When the curve terminates at a percent surviving greater than zero, it is called a stub survivor curve. Survivor curves developed from retirement rate studies generally are stub curves.

Smoothing the Original Survivor Curve. The smoothing of the original survivor curve eliminates any irregularities and serves as the basis for the preliminary extrapolation to zero percent surviving of the original stub curve. Even if the original survivor curve is complete from 100 percent to zero percent, it is desirable to eliminate any irregularities, as there is still an extrapolation for the vintages which have not yet lived to the age at which the curve reaches zero percent. In this study, the smoothing of the original curve with established type curves was used to eliminate irregularities in the original curve.

The lowa type curves are used in this study to smooth those original stub curves which are expressed as percents surviving at ages in years. Each original survivor curve was compared to the lowa curves using visual and mathematical matching in order to determine the better fitting smooth curves. In Figures 6, 7, and 8, the original curve developed in Table 4 is compared with the L, S, and R lowa type curves which most nearly fit the original survivor curve. In Figure 6, the L1 curve with an average life between 12 and 13 years appears to be the best fit. In Figure 7, the S0 type curve with a 12-year average life appears to be the best fit and appears to be better than the L1 fitting. In Figure 8, the R1 type curve with a 12-year average life appears to be the best fit and appears to be better than either the L1 or the S0. In Figure 9, the three fittings, 12-L1, 12-S0 and 12-R1 are drawn for comparison purposes. It is probable that the 12-R1 lowa curve would be

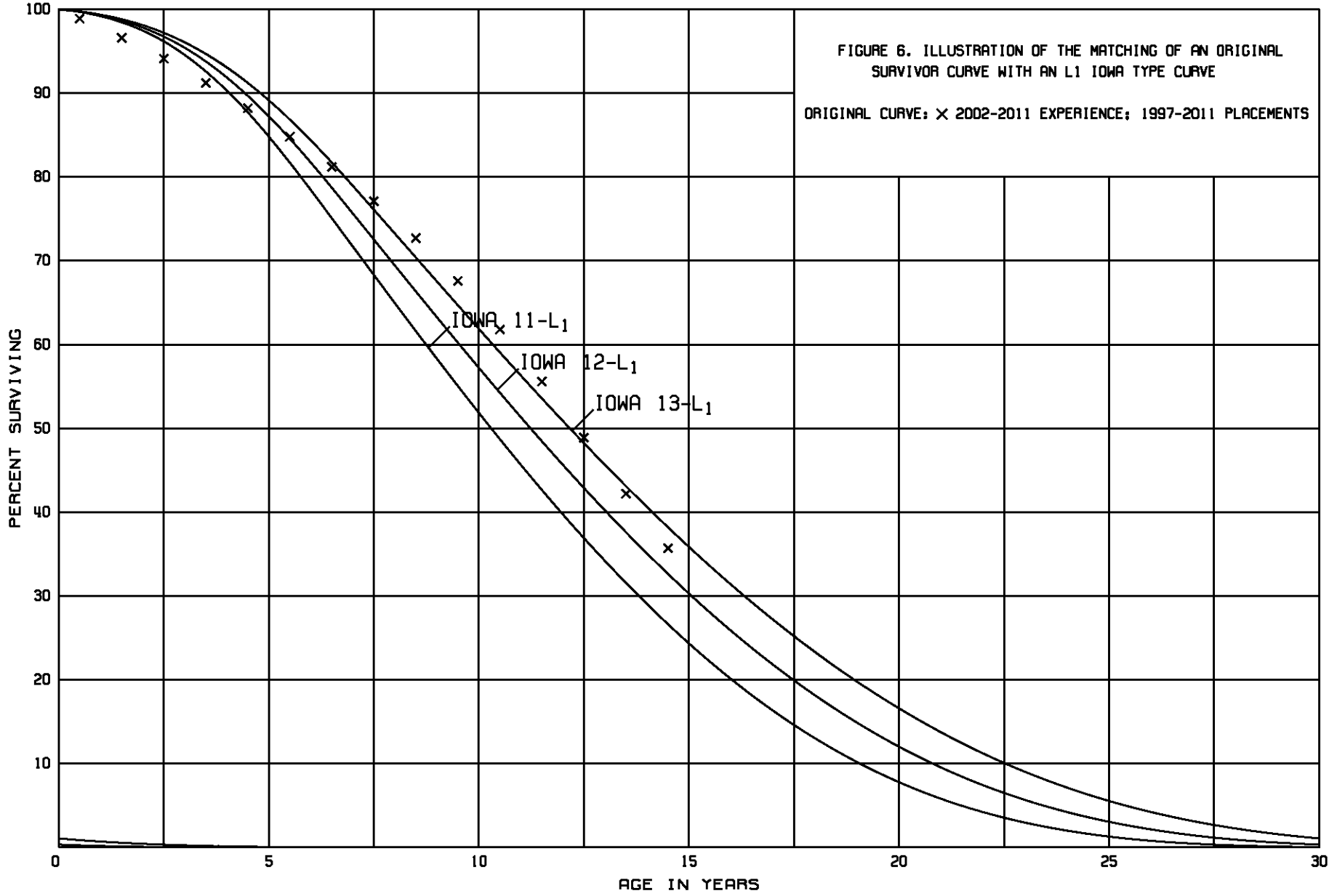
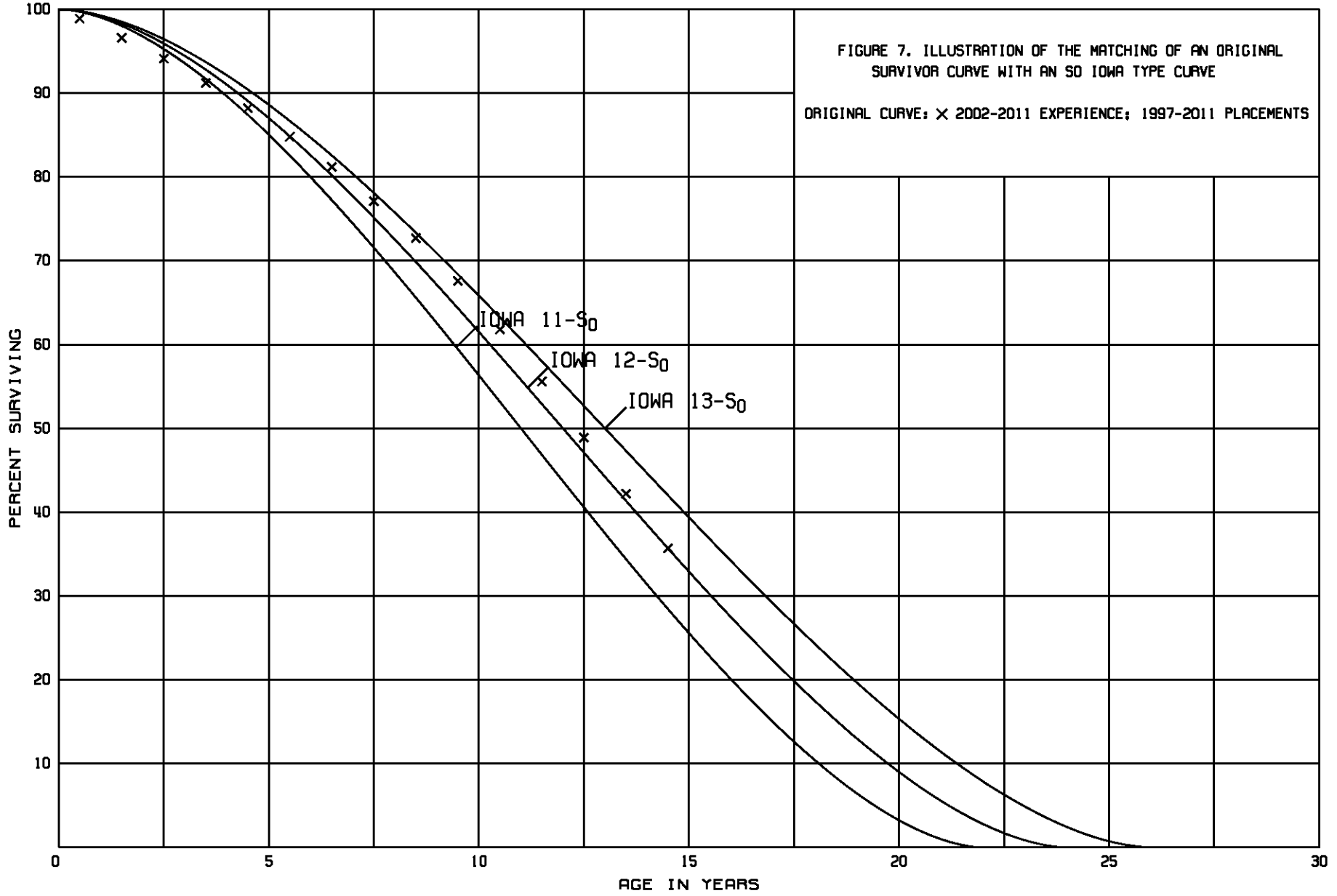
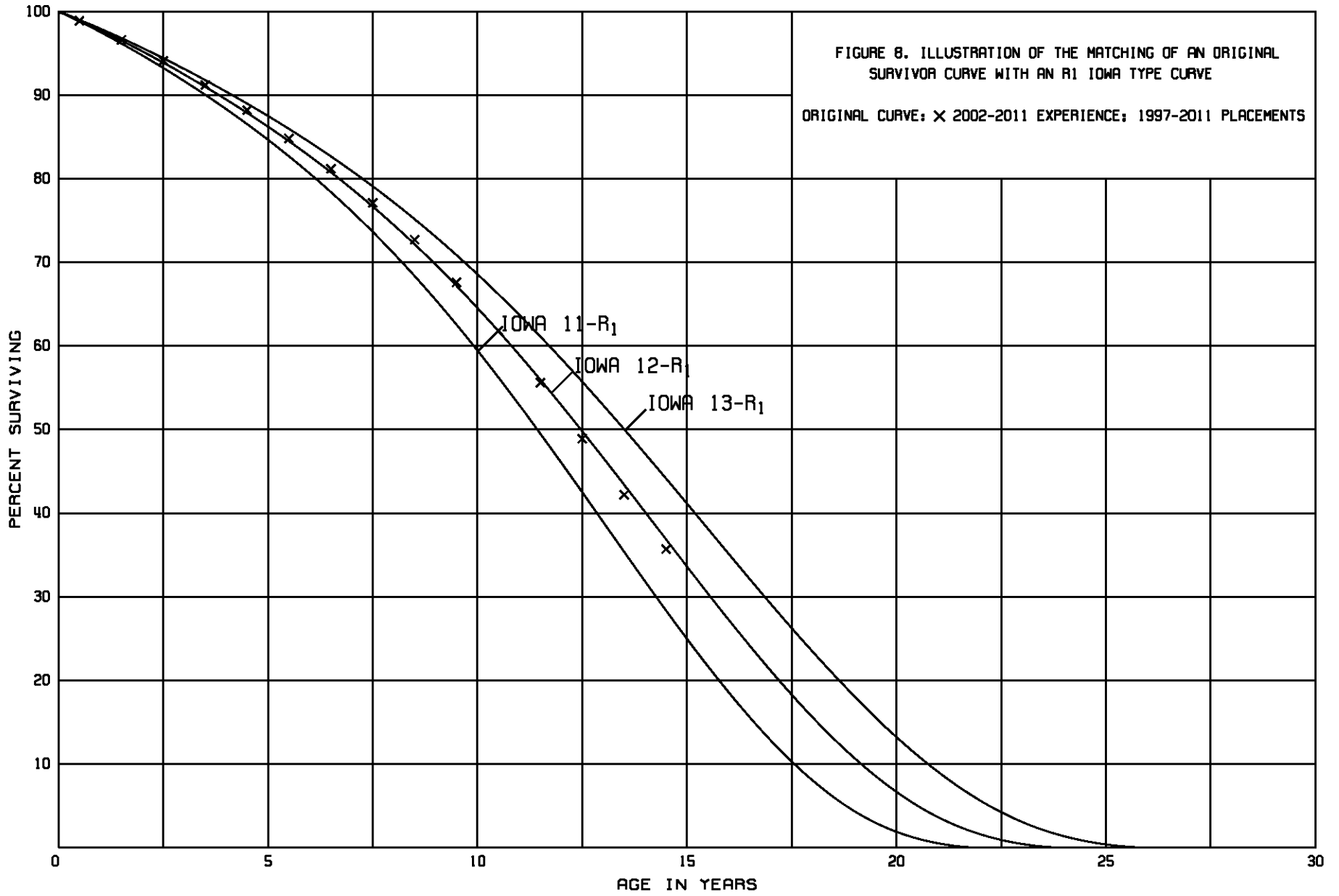
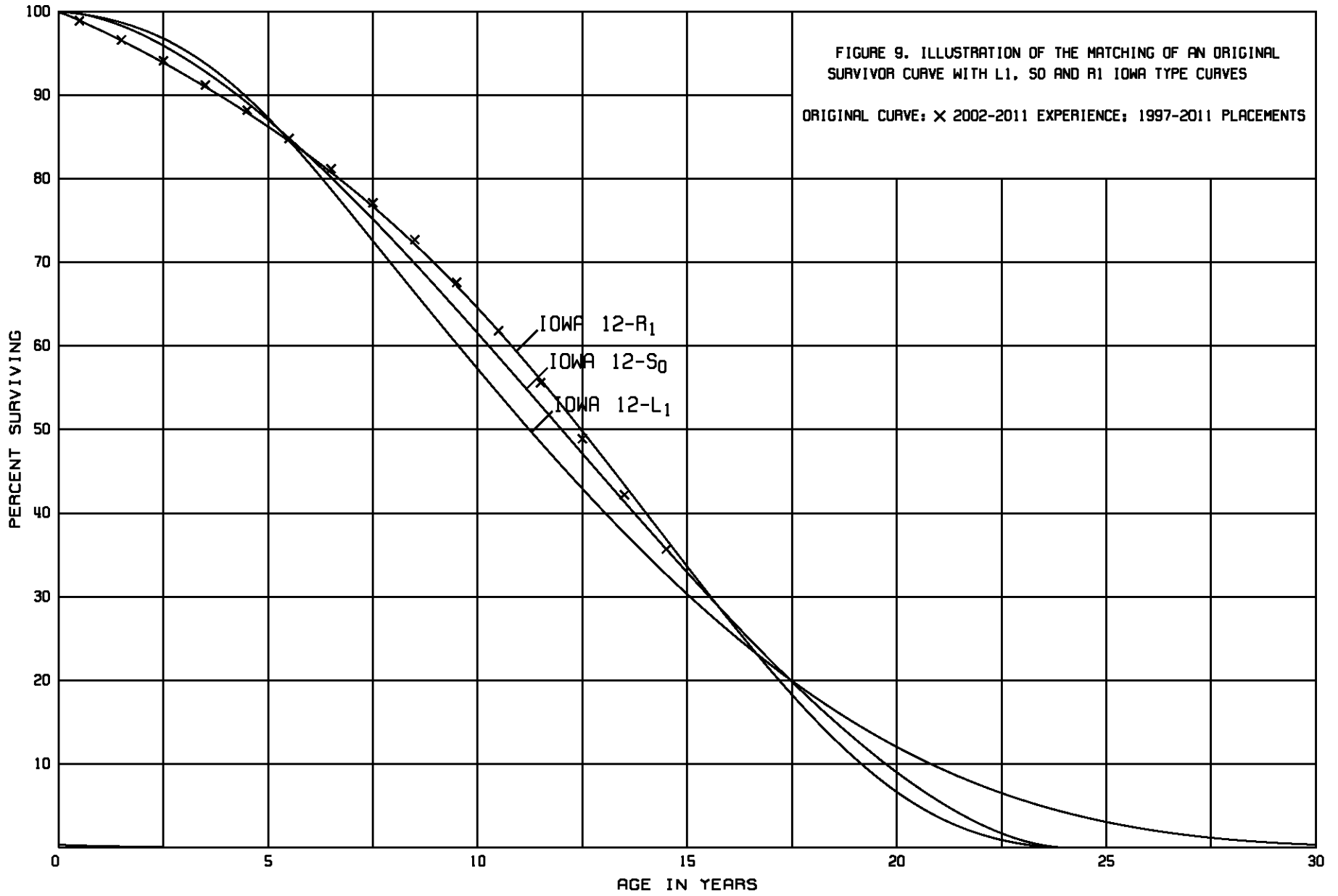


FIGURE 6. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN L1 IOWA TYPE CURVE  
ORIGINAL CURVE: X 2002-2011 EXPERIENCE; 1997-2011 PLACEMENTS

II-19









selected as the most representative of the plotted survivor characteristics of the group, assuming no contrary relevant factors external to the analysis of historical data.

### Simulated Plant Balance Method

The simulated plant balance method of life analysis is a statistical procedure by which experienced average service life and survivor characteristics are inferred through a series of approximations in which several average service life and survivor curve combinations are tested. The testing procedure consists of applying survivor ratios defined by the average service life and survivor curve combinations being tested to historical plant additions and comparing the resulting calculated, or simulated, surviving balances with the actual surviving balances.

Each year-end book balance is the sum of the plant surviving from the original annual additions. Each calculated year-end balance is the sum of the simulated plant surviving from the same original annual additions. The simulated survivors are calculated for each vintage by multiplying the original additions by the percent surviving corresponding to the age of the vintage as of the date of the year-end balances being simulated. This procedure is repeated until a series of simulated balances is calculated. The balances are then compared with the book balances to determine which average service life and survivor curve combinations result in calculated balances most nearly simulating the progression of actual balances.

The simulated plant balance method is presented in greater detail in the Edison Electric Institute's publication, "Methods of Estimating Utility Plant Life".<sup>7</sup>

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<sup>7</sup>A Report of the Engineering Subcommittee of the Depreciation Accounting Committee, Edison Electric Institute. Publication No. 51-23. Published 1952.

## Field Trips

In order to be familiar with the operation of the Company and observe representative portions of the plant, a field trip was conducted for the study. A general understanding of the function of the plant and information with respect to the reasons for past retirements and the expected future causes of retirements are obtained during field trips. This knowledge and information were incorporated in the interpretation and extrapolation of the statistical analyses.

The following is a list of the locations visited during the most recent field trips.

### May 13-15, 2012

- Gadsby Generating Facility
- Ninety South Substation
- Camp Williams Substation
- Lakeside Generating Facility
- Carbon Generating Facility
- Hunter Generating Facility
- Huntington Generating Facility
- Deer Creek Mine
- Currant Creek Combined Cycle Facility
- Granite Hydro Facility
- Stairs Hydro Facility
- Jim Bridger Generating Facility
- Naughton Generating Facility

### June 18-21, 2012

- Chehalis Combined Cycle Facility
- Merwin Hydro Facility
- Yale Hydro Facility
- Swift Hydro Facility
- Goodnoe Hills Wind Facility
- Leaning Juniper Wind Facility
- Hood River Service Center
- Knott Substation
- Portland Metro Operations Center
- Kennedy Substation
- Systems Power Control Center
- Russellville Substation
- Parkrose Substation
- Alderwood Substation

## Service Life Considerations

The service life estimates were based on judgment which considered a number of factors. The primary factors were the statistical analyses of data, current Company policies and outlook as determined during conversations with management; and the survivor curve estimates from previous studies of this company and other electric utility companies.

For 81 plant accounts and subaccounts for which survivor curves were estimated, the statistical analyses using the retirement rate method resulted in good to excellent indications of the survivor patterns experienced. Generally, the information external to the statistics led to no significant departure from the indicated survivor curves for the accounts listed below. The statistical support for the service life estimates is presented in the section beginning on page III-21.

### STEAM PRODUCTION PLANT

311.00	Structures and Improvements
312.00	Boiler Plant Equipment
314.00	Turbogenerator Units
315.00	Accessory Electric Equipment
316.00	Miscellaneous Power Plant Equipment

### HYDRAULIC PRODUCTION PLANT

331.00	Structures and Improvements
332.00	Reservoirs, Dams and Waterways
333.00	Water Wheels, Turbines and Generators
334.00	Accessory Electric Equipment
335.00	Miscellaneous Power Plant Equipment
336.00	Roads, Railroads and Bridges

### OTHER PRODUCTION PLANT

343.00	Prime Movers
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### TRANSMISSION PLANT

352.00	Structures and Improvements
353.00	Station Equipment
355.00	Poles and Fixtures
356.00	Overhead Conductors and Devices
359.00	Roads and Trails

## DISTRIBUTION PLANT

### Oregon Property

361.00	Structures and Improvements
362.00	Station Equipment
364.00	Poles, Towers and Fixtures
365.00	Overhead Conductors and Devices
367.00	Underground Conductors and Devices
368.00	Line Transformers
369.20	Underground Services
373.00	Street Lighting and Signal Systems

### Washington Property

360.20	Land Rights
361.00	Structures and Improvements
362.00	Station Equipment
364.00	Poles, Towers and Fixtures
365.00	Overhead Conductors and Devices
367.00	Underground Conductors and Devices
368.00	Line Transformers
373.00	Street Lighting and Signal Systems

### Wyoming Property

361.00	Structures and Improvements
362.00	Station Equipment
364.00	Poles, Towers and Fixtures
365.00	Overhead Conductors and Devices
368.00	Line Transformers
373.00	Street Lighting and Signal Systems

### California Property

360.20	Land Rights
361.00	Structures and Improvements
362.00	Station Equipment
364.00	Poles, Towers and Fixtures
367.00	Underground Conductors and Devices
368.00	Line Transformers

### Utah Property

361.00	Structures and Improvements
362.00	Station Equipment

### Idaho Property

362.00	Station Equipment
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GENERAL PLANT

Oregon Property

- 390.00 Structures and Improvements
- 392.01 Transportation Equipment - Light Trucks and Vans
- 392.05 Transportation Equipment - Medium Trucks
- 392.09 Transportation Equipment - Trailers
- 396.03 Light Power Operated Equipment
- 396.07 Heavy Power Operated Equipment

Washington Property

- 390.00 Structures and Improvements
- 392.01 Transportation Equipment - Light Trucks and Vans
- 392.05 Transportation Equipment - Medium Trucks
- 392.09 Transportation Equipment - Trailers
- 396.03 Light Power Operated Equipment
- 396.07 Heavy Power Operated Equipment

Wyoming Property

- 390.00 Structures and Improvements
- 392.01 Transportation Equipment - Light Trucks and Vans
- 392.05 Transportation Equipment - Medium Trucks
- 392.09 Transportation Equipment - Trailers
- 396.03 Light Power Operated Equipment
- 396.07 Heavy Power Operated Equipment

California Property

- 392.05 Transportation Equipment - Medium Trucks
- 392.09 Transportation Equipment - Trailers
- 396.03 Light Power Operated Equipment
- 396.07 Heavy Power Operated Equipment

Arizona, Colorado and Montana Property

- 390.00 Structures and Improvements
- 392.01 Transportation Equipment - Light Trucks and Vans
- 392.05 Transportation Equipment - Medium Trucks

Mining

- 399.30 Structures and Improvements
- 399.31 Structures and Improvements - Prep Plant
- 399.45 Underground Equipment
- 399.46 Longwall Equipment
- 399.51 Vehicles
- 399.52 Heavy Construction Equipment
- 399.60 Miscellaneous Equipment
- 399.61 Computer Equipment

Account 356.00, Overhead Conductors and Devices, is used to illustrate the manner in which the study was conducted for the groups in the preceding list. Aged plant accounting data for the overhead conductors have been compiled for the years 1924 through 2011. These data have been coded in the course of the Company's normal record keeping according to account or property group, type of transaction, year in which the transaction took place, and year in which the electric plant was placed in service. The retirements, other plant transactions, and plant additions were analyzed by the retirement rate method.

The survivor curve estimate is based on the statistical indications for the periods 1924 through 2011 and 1982 through 2011. The Iowa 60-R3 is a reasonable fit of the original survivor curve. The 60-year service life is at the upper end of the typical service life range of 45 to 60 years for transmission overhead conductor. The 60-year life reflects the Company's plan to replace conductor as consistently in the future as has been retired historically, which has been based on load demands and failure.

The service life estimates for distribution accounts in Utah and Idaho property were based on survivor curves utilizing the simulated plant balance method. The combined analyses for Account 364.00, Poles, Towers and Fixtures, is used to illustrate the manner in which simulated accounts were estimated. Unaged plant accounting data have been compiled for the years 1898 through 2011. The survivor curve estimate is based on the simulation of balances for the twenty year period, 1992-2011. The Iowa 50-R0.5 produces simulated plant balances that conform very closely to the actual book balances. Lives for electric distribution poles vary widely from 35 to 55 years. The previous estimate was an average service life of 40 years. The 50-R0.5 is within the typical range, a longer average service life as the previous estimate and strongly supported by the simulated plant balance method.

Inasmuch as production plant consists of large generating units, the life span technique was employed in conjunction with the use of interim survivor curves which reflect interim retirements that occur prior to the ultimate retirement of the major unit. An interim survivor curve was estimated for each plant account, inasmuch as the rate of interim retirements differ from account to account. The interim survivor curves estimated for steam, hydro and other production plant were based on the retirement rate method of life analysis which incorporated experienced aged retirements for the period 1916 through 2011.

The depreciable life span estimates for power generating stations were the result of considering experienced life spans of similar generating units, the age of surviving units, general operating characteristics of the units, major refurbishing, currently approved life spans for each facility and discussions with management personnel concerning the probable long-term outlook for the units.

The depreciable life span estimate for most steam, base-load units is 54 to 70 years, which is within the typical range of life spans for such units. These life spans represent the expected depreciable life of each facility under their current configuration. Future capital expenditures can extend a facility's depreciable life, however, such changes to depreciable life would not be prudent until the capital expenditures are actually put into plant in service. The life span for most hydro facilities is over 100 years and aligned with the license date which is typical for hydro facilities. A life span of 40 years was estimated for the majority of combustion turbines and combined cycle units. Wind turbines have a 30-year life span.

A summary of the year in service, depreciable life span and depreciable life date for each power production unit follows:

<u>Depreciable Group</u>	<u>Major Year in Service</u>	<u>Probable Retirement Date</u>	<u>Life Span</u>
Steam Production Plant			
Carbon	1954	2015	61
Cholla	1981	2042	61
Colstrip	1984,1986	2046	62,60
Craig	1979,1980	2034	55,54
Dave Johnston	1958,1964,1972	2027	69,63,55
Gadsby	1951,1952,1955	2022	71,70,67
Hayden	1965,1976	2030	65,54
Hunter	1978,1980,1983	2042	64,62,59
Huntington	1974,1977	2036	62,59
Jim Bridger	1974,1975,1976,1979	2037	63,62,61,58
Naughton	1963,1968,1971,1983	2029	66,61,58,46
Wyodak	1978	2039	61
Blundell-Geothermal	1984	2037	53
James River - Cogen	1996	2016	20
Hydraulic Production Plant			
Ashton/St. Anthony	1914	2027	113
Bear River	1913	2033	120
Bend	1913	2016	103
Big Fork	1907,1995	2053	146,58
Condit	1914	2011	97
Cutler	1914,1997	2024	110,27
Eagle Point	1957	2025	68
Fountain Green	1922	2011	89
Granite	1896	2030	134
Klamath River	1903	2020	117
Klamath River - Accelerated	1918,1962	2019	101,57
Last Chance	1983	2025	42
Lifton	1913	2033	120
Merwin	1933,1993	2058	125,65
North Umpqua	1950	2038	88
Olmsted	1911	2016	105
Paris	1910	2017	107
Pioneer	1897	2030	133
Prospect # 1, 2 and 4	1911	2038	127
Prospect # 3	1932	2018	186
Santa Clara	1917	2020	103
Stairs	1895	2030	135
Swift	1958	2058	100
Viva Naughton	1986	2040	56
Wallowa Falls	1925	2016	91
Weber	1911	2020	109
Yale	1953	2058	105



<u>Depreciable Group</u>	<u>Major Year in Service</u>	<u>Probable Retirement Date</u>	<u>Life Span</u>
Other Production Plant			
Chehalis	2003	2043	40
Currant Creek	2005	2045	40
Hermiston	1996	2036	40
Lake Side	2007	2047	40
Gadsby Peakers	2002	2032	30
Little Mountain	1970	2011	41
Dunlap - Wind	2010	2040	30
Foote Creek - Wind	1999	2029	30
Glenrock - Wind	2008	2038	30
Goodnoe Hills - Wind	2008	2038	30
High Plains/McFadden - Wind	2009	2039	30
Leaning Juniper - Wind	2006	2036	30
Marengo - Wind	2007	2037	30
Seven Mile Hill - Wind	2008	2038	30

The survivor curve estimates for the remaining accounts were based on judgment incorporating the statistical analyses and previous studies for this and other electric utilities.

#### Salvage Analysis

The estimates of net salvage by account were based in part on historical data compiled through 2011. Cost of removal and salvage were expressed as percents of the original cost of plant retired, both on annual and three-year moving average bases. The most recent five-year average also was calculated for consideration. The net salvage estimates by account are expressed as a percent of the original cost of plant retired.

#### Net Salvage Considerations

The estimates of future net salvage are expressed as percentages of surviving plant in service, i.e., all future retirements. In cases in which removal costs are expected to exceed salvage receipts, a negative net salvage percentage is estimated.

The net salvage estimates were based on judgment which incorporated analyses of historical cost of removal and salvage data, expectations with respect to future removal requirements and markets for retired equipment and materials.

The analyses of historical cost of removal and salvage data are presented in the section titled "Net Salvage Statistics" for the plant accounts for which the net salvage estimate relied partially on those analyses.

Statistical analyses of historical data for the period 1992 through 2011 for electric plant were analyzed. The analyses contributed significantly toward the net salvage estimates for 107 plant accounts and subaccounts, as follows:

Steam Production Plant

311.00	Structures and Improvements
312.00	Boiler Plant Equipment
314.00	Turbogenerator Units
315.00	Accessory Electric Equipment
316.00	Miscellaneous Power Plant Equipment

Hydraulic Production Plant

331.00	Structures and Improvements
332.00	Reservoirs, Dams and Waterways
333.00	Water Wheels, Turbines and Generators
334.00	Accessory Electric Equipment
335.00	Miscellaneous Power Plant Equipment
336.00	Roads, Railroads and Bridges

Other Production Plant

341.00	Structures and Improvements
342.00	Fuel Holders, Producers and Accessories
343.00	Prime Movers
344.00	Generators
345.00	Accessory Electric Equipment
346.00	Miscellaneous Power Plant Equipment

Transmission Plant

350.20	Land Rights
353.00	Station Equipment
353.70	Supervisory Equipment
355.00	Poles and Fixtures
356.00	Overhead Conductors and Devices
358.00	Underground Conductors and Devices
359.00	Roads and Trails

Distribution Plant

Oregon Property

361.00	Structures and Improvements
362.00	Station Equipment
362.70	Supervisory Equipment
365.00	Overhead Conductors and Devices
366.00	Underground Conduit
367.00	Underground Conductors and Devices
368.00	Line Transformers
369.10	Overhead Services
369.20	Underground Services
370.00	Meters
373.00	Street Lighting and Signal Systems

Washington Property

361.00	Structures and Improvements
362.00	Station Equipment
365.00	Overhead Conductors and Devices
367.00	Underground Conductors and Devices
370.00	Meters

Wyoming Property

361.00	Structures and Improvements
362.00	Station Equipment
365.00	Overhead Conductors and Devices
366.00	Underground Conduit
367.00	Underground Conductors and Devices
368.00	Line Transformers
369.10	Overhead Services
369.20	Underground Services
370.00	Meters
373.00	Street Lighting and Signal Systems

California Property

365.00	Overhead Conductors and Devices
366.00	Underground Conduit
367.00	Underground Conductors and Devices
370.00	Meters
373.00	Street Lighting and Signal Systems

Utah Property

361.00	Structures and Improvements
362.00	Station Equipment
362.70	Supervisory Equipment
365.00	Overhead Conductors and Devices
366.00	Underground Conduit
367.00	Underground Conductors and Devices
368.00	Line Transformers
370.00	Meters
371.00	Installation on Customer Premises

Idaho Property

362.00	Station Equipment
364.00	Poles, Towers and Fixtures
365.00	Overhead Conductors and Devices
366.00	Underground Conduit
367.00	Underground Conductors and Devices
368.00	Line Transformers
369.00	Services
370.00	Meters
373.00	Street Lighting and Signal Systems

General Plant

Oregon Property

390.00	Structures and Improvements
392.01	Transportation Equipment - Light Trucks and Vans
392.05	Transportation Equipment - Medium Trucks
392.09	Transportation Equipment - Trailers
396.03	Light Power Operated Equipment
396.07	Heavy Power Operated Equipment

Washington Property

392.01	Transportation Equipment - Light Trucks and Vans
392.05	Transportation Equipment - Medium Trucks
396.03	Light Power Operated Equipment
396.07	Heavy Power Operated Equipment

Wyoming Property

390.00	Structures and Improvements
392.09	Transportation Equipment - Trailers
396.03	Light Power Operated Equipment
396.07	Heavy Power Operated Equipment

California Property

390.00	Structures and Improvements
392.05	Transportation Equipment - Medium Trucks
396.03	Light Power Operated Equipment
396.07	Heavy Power Operated Equipment

Utah Property

392.01	Transportation Equipment - Light Trucks and Vans
392.05	Transportation Equipment - Medium Trucks
396.03	Light Power Operated Equipment
396.07	Heavy Power Operated Equipment

Idaho Property

392.01	Transportation Equipment - Light Trucks and Vans
392.09	Transportation Equipment - Trailers
396.03	Light Power Operated Equipment

Arizona, Colorado and Montana Property	
392.01	Transportation Equipment - Light Trucks and Vans
392.09	Transportation Equipment - Trailers
Utah Mining	
399.30	Structures and Improvements
399.45	Underground Equipment
399.51	Vehicles
399.52	Heavy Construction Equipment
399.60	Miscellaneous Equipment
399.61	Computer Equipment
399.70	Mine Development

Account 353.00, Station Equipment, is used to illustrate the manner in which the study was conducted for the groups in the preceding list. Net salvage data for the period 1992 through 2011 were analyzed for this account. The data include cost of removal, gross salvage and net salvage amounts and each of these amounts is expressed as a percent of the original cost of regular retirements. Three-year moving averages for the 1992-1994 through 2009-2011 periods were computed to smooth the annual amounts.

Cost of removal was fairly consistent during the entire twenty-year period. The overall cost of removal level was negative 14 percent with an increase to negative 18 percent in the most recent five years. The primary cause for the increased levels of cost of removal relates to the effort needed to remove station equipment based on regulations, particularly the transformers.

Gross salvage had been moderate early in the period but has diminished during the 2002 through 2007 period. The most recent five-year average of 4 percent gross salvage reflects recent trends back to the 1990s.

The net salvage percent based on the overall period 1992 through 2011 is 9 percent negative net salvage and based on the most recent five-year period is 14 percent, however, there are expectations that levels close to the 1990s should be

estimated. The range of estimates made by other electric companies for Station Equipment is negative 5 to negative 15 percent. The net salvage estimate for station equipment is negative 5 percent, is within the range of other estimates and reflects the levels of net salvage anticipated in the near future.

The overall net salvage percent for production facilities include costs for final retirement. The calculation of the weighted net salvage percent includes costs by unit for final retirement as well as interim retirements prior to final retirement. The overall net salvage for each production facility combines the interim net salvage amount with the final dismantlement amount factored to the total plant cost. The calculation for each facility is set forth on pages III-582 through III-587 of this study.

The net salvage percents for the remaining accounts were based on judgment incorporating estimates of previous studies of this and other electric utilities.

## CALCULATION OF ANNUAL AND ACCRUED DEPRECIATION

### Group Depreciation Procedures

A group procedure for depreciation is appropriate when considering more than a single item of property. Normally the items within a group do not have identical service lives, but have lives that are dispersed over a range of time. There are two primary group procedures, namely, average service life and equal life group. In the average service life procedure, the rate of annual depreciation is based on the average life or average remaining life of the group, and this rate is applied to the surviving balances of the group's cost. A characteristic of this procedure is that the cost of plant retired prior to average life is not fully recouped at the time of retirement, whereas the cost of plant retired subsequent to average life is more than fully recouped. Over the entire life cycle,

the portion of cost not recouped prior to average life is balanced by the cost recouped subsequent to average life.

### Single Unit of Property

The calculation of straight line depreciation for a single unit of property is straightforward. For example, if a \$1,000 unit of property attains an age of four years and has a life expectancy of six years, the annual accrual over the total life is:

$$\frac{\$1,000}{(4 + 6)} = \$100 \text{ per year.}$$

The accrued depreciation is:

$$\$1,000 \left(1 - \frac{6}{10}\right) = \$400.$$

### Remaining Life Annual Accruals

For the purpose of calculating remaining life accruals as of December 31, 2011, the depreciation reserve for each plant account is allocated among vintages in proportion to the calculated accrued depreciation for the account. Explanations of remaining life accruals and calculated accrued depreciation follow. The detailed calculations as of December 31, 2011, are set forth in the Results of Study section of the report.

### Average Service Life Procedure

In the average service life procedure, the remaining life annual accrual for each vintage is determined by dividing future book accruals (original cost less book reserve) by the average remaining life of the vintage. The average remaining life is a directly weighted average derived from the estimated future survivor curve in accordance with the average service life procedure.

The calculated accrued depreciation for each depreciable property group represents that portion of the depreciable cost of the group which would not be allocated to expense through future depreciation accruals if current forecasts of life characteristics are used as the basis for such accruals. The accrued depreciation calculation consists of applying an appropriate ratio to the surviving original cost of each vintage of each account based upon the attained age and service life. The straight line accrued depreciation ratios are calculated as follows for the average service life procedure:

$$\text{Ratio} = 1 - \frac{\text{Average Remaining Life}}{\text{Average Service Life}}.$$

#### AMORTIZATION OF GENERAL PLANT

PacifiCorp continues to utilize amortization accounting for certain general plant accounts which is commonly referred to as General Plant Amortization or vintage pooling. 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 continued in the depreciation studies since 1991. 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>
Office Furniture and Equipment		
391.0	Office Furniture	20
391.2	Personal Computers and Printers	5
391.3	Office Equipment	8
393.0	Stores Equipment	25
394.0	Tools, Shop and Garage Equipment	24
395.0	Laboratory Equipment	20
397.0 *	Communication Equipment	24
397.2	Communications Equipment - Mobile Radio	11
398.0	Miscellaneous Equipment	20

\* Assets in this account were not addressed in the 1991 study. Therefore, based on the same methodology as determined in all other amortization accounts, a 24-year amortization period was established in 2007.

These asset categories were not a part of the depreciation study, however a limited review of the amortization periods was conducted.

PART III. RESULTS OF STUDY



## PART III. RESULTS OF STUDY

### QUALIFICATION OF RESULTS

The calculated annual depreciation accrual rates are the principal results of the study. Continued surveillance and periodic revisions are normally required to maintain continued use of appropriate annual depreciation accrual rates. An assumption that accrual rates can remain unchanged over a long period of time implies a disregard for the inherent variability in service lives and salvage and for the change of the composition of property in service. The annual accrual rates were calculated in accordance with the straight line remaining life method of depreciation using the average service life procedure based on estimates which reflect considerations of current historical evidence and expected future conditions.

The annual depreciation accrual rates are applicable specifically to the electric plant in service as of December 31, 2011. For most plant accounts, the application of such rates to future balances that reflect additions subsequent to December 31, 2011, is reasonable for a period of three to five years.

### DESCRIPTION OF STATISTICAL SUPPORT

The service life and salvage estimates were based on judgment which incorporated statistical analyses of retirement data, discussions with management and consideration of estimates made for other electric utility companies. The results of the statistical analyses of service life are presented in the section titled "Service Life Statistics".

The estimated survivor curves for each account are presented in graphical form. The charts depict the estimated smooth survivor curve and original survivor curve(s),

when applicable, related to each specific group. For groups where the original survivor curve was plotted, the calculation of the original life table is also presented.

The analyses of salvage data are presented in the section titled, "Net Salvage Statistics". The tabulations present annual cost of removal and salvage data, three-year moving averages and the most recent five-year average. Data are shown in dollars and as percentages of the original cost retired.

## DESCRIPTION OF DEPRECIATION TABULATIONS

A summary of the results of the study, as applied to the original cost of electric plant as of December 31, 2011, is presented on pages III-4 through III-19 of this report. The schedule sets forth the original cost, the book depreciation reserve, future accruals, the calculated annual depreciation rate and amount, and the composite remaining life related to electric plant.

The tables of the calculated annual depreciation accruals are presented in account sequence in the section titled "Depreciation Calculations." The tables indicate the estimated survivor curve and salvage percent for the account and set forth for each installation year the original cost, the calculated accrued depreciation, the allocated book reserve, future accruals, the remaining life and the calculated annual accrual amount.

The Appendix of this report sets forth the projected summary results of the original cost as of December 31, 2013. The schedule develops the annual depreciation accrual rates based on the projected original cost, allocated book reserve, future accruals and composite remaining life utilizing the same parameters as of December 31, 2013.

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SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE PERCENT, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ELECTRIC PLANT AS OF DECEMBER 31, 2011

ACCOUNT (1)	PROBABLE RETIREMENT DATE (2)	SURVIVOR CURVE (3)	NET SALVAGE PERCENT (4)	ORIGINAL COST (5)	BOOK DEPRECIATION RESERVE (6)	FUTURE ACCRUALS (7)	CALCULATED ANNUAL ACCRUAL AMOUNT (8)	ANNUAL ACCRUAL RATE (9)	COMPOSITE REMAINING LIFE (10)
<b>STEAM PRODUCTION PLANT</b>									
<b>BLUNDELL</b>									
310.20 Land Rights	12-2037	SQUARE	0	35,883,106.87	18,954,981	16,928,126	651,081	1.81	26.0
311.00 Structures and Improvements	12-2037	90-R2	(5)	8,026,576.18	4,056,001	4,371,904	174,475	2.17	25.1
312.00 Boiler Plant Equipment	12-2037	60-L1	(4)	28,217,346.91	12,572,148	16,773,893	732,686	2.60	22.9
314.00 Turbogenerator Units	12-2037	55-L1	(6)	32,037,766.34	11,896,784	22,063,248	960,425	3.00	23.0
315.00 Accessory Electric Equipment	12-2037	75-R2.5	(3)	7,501,209.73	3,310,874	4,415,372	176,325	2.35	25.0
316.00 Miscellaneous Power Plant Equipment	12-2037	40-O1	(5)	1,241,261.63	447,831	855,494	41,169	3.32	20.8
TOTAL BLUNDELL				112,907,267.66	51,238,619	65,408,037	2,736,161	2.42	
<b>CARBON</b>									
311.00 Structures and Improvements	04-2015	90-R2	(48)	15,364,075.57	9,043,571	13,695,261	4,128,150	26.87	3.3
312.00 Boiler Plant Equipment	04-2015	60-L1	(48)	68,831,424.89	36,934,687	64,935,822	19,718,731	28.65	3.3
314.00 Turbogenerator Units	04-2015	55-L1	(48)	28,351,048.87	14,895,098	27,064,454	8,233,237	29.04	3.3
315.00 Accessory Electric Equipment	04-2015	75-R2.5	(48)	6,218,094.17	3,254,763	5,948,016	1,795,184	28.87	3.3
316.00 Miscellaneous Power Plant Equipment	04-2015	40-O1	(47)	809,545.62	313,789	876,243	269,434	33.28	3.3
TOTAL CARBON				119,574,189.12	64,441,908	112,519,796	34,144,736	28.56	
<b>CHOLLA</b>									
310.20 Land Rights	12-2042	SQUARE	0	1,201,891.85	121,464	1,080,428	34,853	2.90	31.0
311.00 Structures and Improvements	12-2042	90-R2	(7)	59,823,656.62	22,580,228	41,431,085	1,402,045	2.34	29.6
312.00 Boiler Plant Equipment	12-2042	60-L1	(6)	325,922,912.71	95,109,193	250,369,104	9,335,627	2.86	26.8
314.00 Turbogenerator Units	12-2042	55-L1	(8)	66,047,987.37	23,812,449	47,519,377	1,868,289	2.83	25.4
315.00 Accessory Electric Equipment	12-2042	75-R2.5	(5)	66,675,755.64	25,673,903	44,335,640	1,522,357	2.28	29.1
316.00 Miscellaneous Power Plant Equipment	12-2042	40-O1	(7)	4,155,951.08	1,440,057	3,006,811	132,731	3.19	22.7
TOTAL CHOLLA				523,828,155.27	168,737,284	387,742,445	14,295,902	2.73	
<b>COLSTRIP</b>									
311.00 Structures and Improvements	12-2046	90-R2	(8)	58,963,335.35	32,403,454	31,276,948	955,167	1.62	32.7
312.00 Boiler Plant Equipment	12-2046	60-L1	(7)	114,250,014.19	62,967,414	59,280,101	2,182,749	1.91	27.2
314.00 Turbogenerator Units	12-2046	55-L1	(9)	34,705,785.42	14,945,002	22,884,304	819,869	2.36	27.9
315.00 Accessory Electric Equipment	12-2046	75-R2.5	(6)	8,949,684.21	5,153,507	4,333,158	136,185	1.52	31.8
316.00 Miscellaneous Power Plant Equipment	12-2046	40-O1	(8)	2,203,473.28	1,034,382	1,345,369	55,838	2.53	24.1
TOTAL COLSTRIP				219,072,292.45	116,503,759	119,119,880	4,149,808	1.89	
<b>CRAIG</b>									
311.00 Structures and Improvements	12-2034	90-R2	(7)	36,736,993.54	21,837,142	17,471,441	793,747	2.16	22.0
312.00 Boiler Plant Equipment	12-2034	60-L1	(6)	93,178,559.28	45,033,353	53,735,920	2,664,117	2.86	20.2
314.00 Turbogenerator Units	12-2034	55-L1	(8)	26,345,535.33	10,376,414	18,076,764	887,035	3.37	20.4
315.00 Accessory Electric Equipment	12-2034	75-R2.5	(6)	16,876,687.70	10,257,023	7,632,266	352,739	2.09	21.6
316.00 Miscellaneous Power Plant Equipment	12-2034	40-O1	(7)	1,714,396.36	896,624	937,780	52,652	3.07	17.8
TOTAL CRAIG				174,852,172.21	88,400,556	97,854,171	4,750,290	2.72	

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SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE PERCENT, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ELECTRIC PLANT AS OF DECEMBER 31, 2011

ACCOUNT (1)	PROBABLE RETIREMENT DATE (2)	SURVIVOR CURVE (3)	NET SALVAGE PERCENT (4)	ORIGINAL COST (5)	BOOK DEPRECIATION RESERVE (6)	FUTURE ACCRUALS (7)	CALCULATED ANNUAL ACCRUAL AMOUNT (8)	ANNUAL ACCRUAL RATE (9)	COMPOSITE REMAINING LIFE (10)
<b>DAVE JOHNSTON</b>									
310.20 Land Rights	12-2027	SQUARE	0	99,970.26	63,605	36,365	2,273	2.27	16.0
311.00 Structures and Improvements	12-2027	90-R2	(5)	138,592,968.06	33,274,404	112,248,212	7,112,051	5.13	15.8
312.00 Boiler Plant Equipment	12-2027	60-L1	(5)	575,213,448.22	153,351,223	450,622,898	29,372,926	5.11	15.3
314.00 Turbogenerator Units	12-2027	55-L1	(6)	91,968,161.64	36,805,513	60,680,738	4,085,272	4.44	14.9
315.00 Accessory Electric Equipment	12-2027	75-R2.5	(4)	53,047,376.12	12,322,395	42,846,876	2,717,085	5.12	15.8
316.00 Miscellaneous Power Plant Equipment	12-2027	40-O1	(5)	8,457,617.36	1,742,727	7,137,771	500,286	5.92	14.3
TOTAL DAVE JOHNSTON				867,379,541.66	237,559,867	673,572,860	43,789,893	5.05	
<b>GADSBY</b>									
311.00 Structures and Improvements	12-2022	90-R2	(14)	15,268,515.08	15,723,548	1,682,559	154,306	1.01	10.9
312.00 Boiler Plant Equipment	12-2022	60-L1	(13)	37,464,585.54	38,411,429	3,923,553	369,102	0.99	10.6
314.00 Turbogenerator Units	12-2022	55-L1	(14)	18,863,810.73	19,218,312	2,286,432	212,544	1.13	10.8
315.00 Accessory Electric Equipment	12-2022	75-R2.5	(13)	7,862,653.58	6,383,412	2,501,387	228,725	2.91	10.9
316.00 Miscellaneous Power Plant Equipment	12-2022	40-O1	(13)	457,978.74	400,569	116,947	11,590	2.53	10.1
TOTAL GADSBY				79,917,543.67	80,137,270	10,510,878	976,267	1.22	
<b>HAYDEN</b>									
311.00 Structures and Improvements	12-2030	90-R2	(6)	17,564,004.79	4,288,155	14,349,690	767,503	4.37	18.7
312.00 Boiler Plant Equipment	12-2030	60-L1	(6)	52,104,183.17	28,185,580	27,044,854	1,562,139	3.00	17.3
314.00 Turbogenerator Units	12-2030	55-L1	(7)	7,979,216.19	4,140,125	4,397,636	256,028	3.21	17.2
315.00 Accessory Electric Equipment	12-2030	75-R2.5	(5)	2,532,418.13	1,839,935	819,104	45,615	1.80	18.0
316.00 Miscellaneous Power Plant Equipment	12-2030	40-O1	(6)	1,204,187.62	678,648	597,791	38,101	3.16	15.7
TOTAL HAYDEN				81,384,009.90	39,112,443	47,209,075	2,669,386	3.28	
<b>HUNTER</b>									
310.20 Land Rights	12-2042	SQUARE	0	246,337.54	129,260	117,078	3,777	1.53	31.0
311.00 Structures and Improvements	12-2042	90-R2	(9)	206,941,130.49	112,578,914	112,986,918	3,881,788	1.88	29.1
312.00 Boiler Plant Equipment	12-2042	60-L1	(7)	632,231,547.28	236,747,622	439,740,134	16,712,079	2.64	26.3
314.00 Turbogenerator Units	12-2042	55-L1	(9)	189,228,621.10	57,761,424	148,497,773	5,633,110	2.98	26.4
315.00 Accessory Electric Equipment	12-2042	75-R2.5	(7)	98,505,362.33	52,502,381	52,898,357	1,856,086	1.88	28.5
316.00 Miscellaneous Power Plant Equipment	12-2042	40-O1	(8)	3,645,567.81	1,606,519	2,330,694	105,656	2.90	22.1
TOTAL HUNTER				1,130,798,566.55	461,326,120	756,570,954	28,192,496	2.49	
<b>HUNTINGTON</b>									
311.00 Structures and Improvements	12-2036	90-R2	(8)	116,716,543.27	59,563,288	66,490,579	2,779,665	2.38	23.9
312.00 Boiler Plant Equipment	12-2036	60-L1	(6)	527,118,936.17	124,574,585	434,171,487	18,861,855	3.58	23.0
314.00 Turbogenerator Units	12-2036	55-L1	(8)	122,867,593.25	39,389,991	93,307,010	4,211,059	3.43	22.2
315.00 Accessory Electric Equipment	12-2036	75-R2.5	(6)	46,421,368.83	19,034,731	30,171,920	1,260,444	2.72	23.9
316.00 Miscellaneous Power Plant Equipment	12-2036	40-O1	(7)	2,717,959.41	821,110	2,087,107	103,839	3.82	20.1
TOTAL HUNTINGTON				815,842,400.93	243,383,705	626,228,103	27,216,862	3.34	
<b>JAMES RIVER</b>									
311.00 Structures and Improvements	12-2016	90-R2	(1)	5,733,734.14	4,411,588	1,379,483	277,005	4.83	5.0
312.00 Boiler Plant Equipment	12-2016	60-L1	(1)	5,798,092.36	4,457,732	1,398,341	284,795	4.91	4.9
314.00 Turbogenerator Units	12-2016	55-L1	(1)	18,616,437.71	14,291,857	4,510,745	922,355	4.96	4.9
315.00 Accessory Electric Equipment	12-2016	75-R2.5	(1)	4,302,275.77	3,297,379	1,047,920	210,411	4.89	5.0
TOTAL JAMES RIVER				34,450,539.98	26,458,556	8,336,489	1,694,566	4.92	

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SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE PERCENT, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ELECTRIC PLANT AS OF DECEMBER 31, 2011

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
	ACCOUNT	PROBABLE RETIREMENT DATE	SURVIVOR CURVE	NET SALVAGE PERCENT	ORIGINAL COST	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	ANNUAL ACCRUAL RATE	COMPOSITE REMAINING LIFE
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
<b>JIM BRIDGER</b>										
310.20	Land Rights	12-2037	SQUARE	0	281,111.10	177,737	103,374	3,976	1.41	26.0
311.00	Structures and Improvements	12-2037	90-R2	(10)	140,256,250.56	87,044,687	67,237,189	2,723,000	1.94	24.7
312.00	Boiler Plant Equipment	12-2037	60-L1	(8)	675,358,589.65	293,188,983	436,198,294	19,093,129	2.83	22.8
314.00	Turbogenerator Units	12-2037	55-L1	(10)	175,249,865.94	69,160,935	123,613,918	5,463,128	3.11	22.7
315.00	Accessory Electric Equipment	12-2037	75-R2.5	(8)	58,882,346.94	35,406,510	28,186,425	1,162,054	1.97	24.3
316.00	Miscellaneous Power Plant Equipment	12-2037	40-O1	(9)	3,722,954.18	1,789,680	2,268,340	114,579	3.08	19.8
	<b>TOTAL JIM BRIDGER</b>				<b>1,053,751,118.37</b>	<b>486,788,532</b>	<b>657,607,540</b>	<b>28,549,866</b>	<b>2.71</b>	
<b>NAUGHTON</b>										
310.20	Land Rights	12-2029	SQUARE	0	15,015.87	11,039	3,977	221	1.47	18.0
311.00	Structures and Improvements	12-2029	90-R2	(7)	70,399,222.08	36,837,724	38,489,444	2,190,083	3.11	17.6
312.00	Boiler Plant Equipment	12-2029	60-L1	(6)	443,090,329.81	132,342,952	337,332,798	19,728,165	4.45	17.1
314.00	Turbogenerator Units	12-2029	55-L1	(7)	76,375,657.13	30,448,941	51,273,012	3,075,684	4.03	16.7
315.00	Accessory Electric Equipment	12-2029	75-R2.5	(6)	23,006,767.68	11,920,358	12,466,816	714,096	3.10	17.5
316.00	Miscellaneous Power Plant Equipment	12-2029	40-O1	(7)	2,011,397.30	640,479	1,511,716	97,686	4.86	15.5
	<b>TOTAL NAUGHTON</b>				<b>614,898,389.87</b>	<b>212,201,493</b>	<b>441,077,763</b>	<b>25,805,935</b>	<b>4.20</b>	
<b>WYODAK</b>										
310.20	Land Rights	12-2039	SQUARE	0	164,796.80	87,054	77,743	2,777	1.69	28.0
311.00	Structures and Improvements	12-2039	90-R2	(6)	51,317,577.18	26,663,441	27,733,191	1,045,411	2.04	26.5
312.00	Boiler Plant Equipment	12-2039	60-L1	(5)	300,866,077.38	85,481,727	230,427,654	9,239,699	3.07	24.9
314.00	Turbogenerator Units	12-2039	55-L1	(7)	64,048,524.35	20,811,502	47,720,419	1,975,285	3.08	24.2
315.00	Accessory Electric Equipment	12-2039	75-R2.5	(4)	28,129,327.46	11,407,068	17,847,433	673,412	2.39	26.5
316.00	Miscellaneous Power Plant Equipment	12-2039	40-O1	(6)	1,231,113.42	208,893	1,096,087	48,667	3.95	22.5
	<b>TOTAL WYODAK</b>				<b>445,757,416.59</b>	<b>144,659,685</b>	<b>324,902,527</b>	<b>12,985,251</b>	<b>2.91</b>	
	<b>TOTAL DEPRECIABLE STEAM PRODUCTION PLANT</b>				<b>6,274,413,604.23</b>	<b>2,420,929,797</b>	<b>4,328,660,518</b>	<b>231,957,419</b>	<b>3.70</b>	
<b>Water Rights</b>										
310.30	Carbon				865,460.63	683,010				
	Dave Johnston				9,700,996.61	2,534,227				
	Gadsby				8,138.01	12,995				
	Hunter				24,271,831.30	10,839,179				
	Huntington				1,471,639.00	981,841				
	JimBridger				171,270.00	96,463				
	Naughton				690.97	631				
	Wyodak				13,496.80	7,722				
	<b>Total Account 310.30 Water Rights</b>				<b>36,503,523.32</b>	<b>15,156,068</b>				
	<b>TOTAL STEAM PRODUCTION PLANT</b>				<b>6,310,917,127.55</b>	<b>2,436,085,865</b>	<b>4,328,660,518</b>	<b>231,957,419</b>	<b>3.68</b>	



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	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
	ACCOUNT	PROBABLE RETIREMENT DATE	SURVIVOR CURVE	NET SALVAGE PERCENT	ORIGINAL COST	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	ANNUAL ACCRUAL RATE	COMPOSITE REMAINING LIFE
<b>HYDRAULIC PRODUCTION PLANT</b>										
<b>ASHTON/ST. ANTHONY</b>										
330.20	Land Rights	12-2027	SQUARE	0	28,699.78	15,790	12,910	807	2.81	16.0
331.00	Structures and Improvements	12-2027	120-R1.5	(2)	1,179,468.81	599,314	603,744	38,500	3.26	15.7
332.00	Reservoirs, Dams and Waterways	12-2027	120-R2	(1)	14,951,743.14	2,905,527	12,195,734	769,088	5.14	15.9
333.00	Water Wheels, Turbines and Generators	12-2027	90-L1.5	(3)	2,448,998.34	1,289,204	1,233,264	79,521	3.25	15.5
334.00	Accessory Electric Equipment	12-2027	70-L0	(3)	1,385,149.56	674,765	751,939	50,863	3.67	14.8
335.00	Miscellaneous Power Plant Equipment	12-2027	75-R0.5	(1)	8,649.97	5,093	3,643	242	2.80	15.1
336.00	Roads, Railroads and Bridges	12-2027	120-R1.5	(5)	744.30	598	184	12	1.61	15.3
	TOTAL ASHTON/ST. ANTHONY				20,003,453.90	5,490,291	14,801,418	939,033	4.69	
<b>BEAR RIVER</b>										
330.20	Land Rights	12-2033	SQUARE	0	5,879.43	4,113	1,766	81	1.38	21.8
331.00	Structures and Improvements	12-2033	120-R1.5	(4)	4,674,162.68	1,885,457	2,975,672	140,077	3.00	21.2
332.00	Reservoirs, Dams and Waterways	12-2033	120-R2	(3)	25,220,204.32	9,868,843	16,107,967	751,331	2.98	21.4
333.00	Water Wheels, Turbines and Generators	12-2033	90-L1.5	(4)	10,723,401.78	3,513,175	7,639,163	361,247	3.37	21.1
334.00	Accessory Electric Equipment	12-2033	70-L0	(4)	4,114,781.19	1,293,278	2,986,094	150,063	3.65	19.9
335.00	Miscellaneous Power Plant Equipment	12-2033	75-R0.5	(2)	82,097.00	38,018	45,721	2,263	2.76	20.2
336.00	Roads, Railroads and Bridges	12-2033	120-R1.5	(3)	598,124.93	250,356	365,713	17,136	2.86	21.3
	TOTAL BEAR RIVER				45,418,651.33	16,853,240	30,122,096	1,422,198	3.13	
<b>BEND</b>										
331.00	Structures and Improvements	12-2016	120-R1.5	(1)	57,076.38	53,749	3,898	784	1.37	5.0
332.00	Reservoirs, Dams and Waterways	12-2016	120-R2	0	532,904.86	253,003	279,902	56,093	10.53	5.0
333.00	Water Wheels, Turbines and Generators	12-2016	90-L1.5	(2)	97,110.43	79,690	19,363	3,881	4.00	5.0
334.00	Accessory Electric Equipment	12-2016	70-L0	(1)	627,584.39	566,062	67,798	13,897	2.21	4.9
335.00	Miscellaneous Power Plant Equipment	12-2016	75-R0.5	0	15,383.82	11,669	3,715	754	4.90	4.9
336.00	Roads, Railroads and Bridges	12-2016	120-R1.5	(1)	174.40	176	0	0	0.00	0.0
	TOTAL BEND				1,330,234.28	964,349	374,676	75,409	5.67	
<b>BIG FORK</b>										
331.00	Structures and Improvements	12-2053	120-R1.5	(5)	606,391.29	307,876	328,835	8,183	1.35	40.2
332.00	Reservoirs, Dams and Waterways	12-2053	120-R2	(4)	4,696,998.58	2,448,184	2,436,695	59,979	1.28	40.6
333.00	Water Wheels, Turbines and Generators	12-2053	90-L1.5	(9)	1,495,500.81	769,672	860,424	21,981	1.47	39.1
334.00	Accessory Electric Equipment	12-2053	70-L0	(8)	300,515.20	174,744	149,812	4,302	1.43	34.8
336.00	Roads, Railroads and Bridges	12-2053	120-R1.5	(4)	232,133.05	52,429	188,989	4,694	2.02	40.3
	TOTAL BIG FORK				7,331,538.93	3,752,905	3,964,755	99,139	1.35	
<b>CONDIT</b>										
330.20	Land Rights		FULLY ACCRUED		172.28	172	0	0	-	-
330.40	Flood Rights		FULLY ACCRUED		2,963.75	2,964	0	0	-	-
331.00	Structures and Improvements		FULLY ACCRUED		1,038,010.77	1,012,852	25,159	0	-	-
332.00	Reservoirs, Dams and Waterways		FULLY ACCRUED		76,393.33	76,393	0	0	-	-
333.00	Water Wheels, Turbines and Generators		FULLY ACCRUED		87,928.29	76,631	11,297	0	-	-
334.00	Accessory Electric Equipment		FULLY ACCRUED		132,519.20	132,519	0	0	-	-
335.00	Miscellaneous Power Plant Equipment		FULLY ACCRUED		3,588.26	3,588	0	0	-	-
336.00	Roads, Railroads and Bridges		FULLY ACCRUED		59,738.08	59,738	0	0	-	-
	TOTAL CONDIT				1,401,313.96	1,364,857	36,456	0	-	-

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SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE PERCENT, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ELECTRIC PLANT AS OF DECEMBER 31, 2011

ACCOUNT (1)	PROBABLE RETIREMENT DATE (2)	SURVIVOR CURVE (3)	NET SALVAGE PERCENT (4)	ORIGINAL COST (5)	BOOK DEPRECIATION RESERVE (6)	FUTURE ACCRUALS (7)	CALCULATED ANNUAL ACCRUAL AMOUNT (8)	ANNUAL ACCRUAL RATE (9)	COMPOSITE REMAINING LIFE (10)
<b>CUTLER</b>									
330.30 Water Rights	12-2024	SQUARE	0	4,818.31	2,949	1,869	143	2.97	13.1
330.40 Flood Rights	12-2024	SQUARE	0	90,968.42	53,064	37,904	2,914	3.20	13.0
331.00 Structures and Improvements	12-2024	120-R1.5	(1)	3,968,892.28	1,565,277	2,443,304	191,004	4.81	12.8
332.00 Reservoirs, Dams and Waterways	12-2024	120-R2	(1)	7,553,630.76	3,110,868	4,518,299	353,161	4.68	12.8
333.00 Water Wheels, Turbines and Generators	12-2024	90-L1.5	(1)	11,999,063.03	2,130,854	9,988,200	775,105	6.46	12.9
334.00 Accessory Electric Equipment	12-2024	70-L0	(2)	2,564,703.01	510,863	2,105,134	169,076	6.59	12.5
335.00 Miscellaneous Power Plant Equipment	12-2024	75-R0.5	(1)	12,554.11	5,906	6,774	545	4.34	12.4
336.00 Roads, Railroads and Bridges	12-2024	120-R1.5	(1)	572,059.24	259,659	318,121	24,879	4.35	12.8
TOTAL CUTLER							1,516,827	5.67	
<b>EAGLE POINT</b>									
330.20 Land Rights	12-2025	SQUARE	0	12,122.48	12,122	0	0	-	-
331.00 Structures and Improvements	12-2025	120-R1.5	(1)	138,479.88	115,570	24,295	1,758	1.27	13.8
332.00 Reservoirs, Dams and Waterways	12-2025	120-R2	(1)	1,227,012.53	1,017,939	221,344	15,962	1.30	13.9
333.00 Water Wheels, Turbines and Generators	12-2025	90-L1.5	(4)	251,541.42	249,873	11,730	851	0.34	13.8
334.00 Accessory Electric Equipment	12-2025	70-L0	(3)	98,714.47	69,132	32,544	2,421	2.45	13.4
336.00 Roads, Railroads and Bridges	12-2025	120-R1.5	(1)	105,740.65	63,989	42,809	3,098	2.93	13.8
TOTAL EAGLE POINT							24,090	1.31	
<b>FOUNTAIN GREEN</b>									
331.00 Structures and Improvements		FULLY ACCRUED		35,549.64	35,550	0	0	-	-
332.00 Reservoirs, Dams and Waterways		FULLY ACCRUED		318,832.62	228,155	90,678	0	-	-
333.00 Water Wheels, Turbines and Generators		FULLY ACCRUED		92,199.14	92,199	0	0	-	-
334.00 Accessory Electric Equipment		FULLY ACCRUED		145,374.73	78,464	66,911	0	-	-
336.00 Roads, Railroads and Bridges		FULLY ACCRUED		1,261.15	1,261	0	0	-	-
TOTAL FOUNTAIN GREEN							0	-	
<b>GRANITE</b>									
331.00 Structures and Improvements	12-2030	120-R1.5	(2)	534,780.84	130,303	415,173	22,272	4.16	18.6
332.00 Reservoirs, Dams and Waterways	12-2030	120-R2	(1)	3,769,782.29	1,289,268	2,518,212	134,298	3.56	18.8
333.00 Water Wheels, Turbines and Generators	12-2030	90-L1.5	(4)	720,702.06	356,684	392,846	21,576	2.99	18.2
334.00 Accessory Electric Equipment	12-2030	70-L0	(4)	210,624.63	88,372	130,678	7,528	3.57	17.4
335.00 Miscellaneous Power Plant Equipment	12-2030	75-R0.5	(2)	1,409.81	832	606	34	2.41	17.8
TOTAL GRANITE							185,708	3.55	
<b>KLAMATH RIVER</b>									
330.20 Land Rights	12-2020	SQUARE	0	638,992.96	301,660	337,333	37,482	5.87	9.0
330.40 Flood Rights	12-2020	SQUARE	0	252,509.75	152,481	100,029	11,115	4.40	9.0
331.00 Structures and Improvements	12-2020	120-R1.5	(1)	902,611.29	394,187	517,450	58,131	6.44	8.9
332.00 Reservoirs, Dams and Waterways	12-2020	120-R2	(1)	11,773,874.40	6,851,048	5,040,565	566,154	4.81	8.9
333.00 Water Wheels, Turbines and Generators	12-2020	90-L1.5	(4)	284,202.95	175,105	120,466	14,080	4.95	8.6
334.00 Accessory Electric Equipment	12-2020	70-L0	(1)	850,584.91	349,150	509,941	58,798	6.91	8.7
335.00 Miscellaneous Power Plant Equipment	12-2020	75-R0.5	(1)	61,787.57	32,488	29,917	3,473	5.62	8.6
336.00 Roads, Railroads and Bridges	12-2020	120-R1.5	(1)	241,074.81	112,137	131,349	14,746	6.12	8.9
TOTAL KLAMATH RIVER							763,979	5.09	

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ACCOUNT (1)	PROBABLE RETIREMENT DATE (2)	SURVIVOR CURVE (3)	NET SALVAGE PERCENT (4)	ORIGINAL COST (5)	BOOK DEPRECIATION RESERVE (6)	FUTURE ACCRUALS (7)	CALCULATED ANNUAL ACCRUAL AMOUNT (8)	ANNUAL ACCRUAL RATE (9)	COMPOSITE REMAINING LIFE (10)
<u>KLAMATH RIVER - ACCELERATED</u>									
330.20 Land Rights	12-2019	SQUARE	0	40,941.30	23,079	17,862	2,233	5.45	8.0
330.40 Flood Rights	12-2019	SQUARE	0	1,029.50	581	448	56	5.44	8.0
331.00 Structures and Improvements	12-2019	SQUARE	0	13,625,273.83	4,600,629	9,024,645	1,128,079	8.28	8.0
332.00 Reservoirs, Dams and Waterways	12-2019	SQUARE	0	33,571,693.16	14,772,461	18,799,232	2,349,902	7.00	8.0
333.00 Water Wheels, Turbines and Generators	12-2019	SQUARE	0	17,770,236.87	6,645,137	11,125,100	1,390,639	7.83	8.0
334.00 Accessory Electric Equipment	12-2019	SQUARE	0	15,513,216.33	4,197,548	11,315,668	1,414,462	9.12	8.0
335.00 Miscellaneous Power Plant Equipment	12-2019	SQUARE	0	169,253.74	84,765	84,489	10,563	6.24	8.0
336.00 Roads, Railroads and Bridges	12-2019	SQUARE	0	2,547,856.13	1,023,780	1,524,076	190,510	7.48	8.0
TOTAL KLAMATH RIVER ACCELERATED									
				83,239,500.86	31,347,980	51,891,520	6,486,444	7.79	
<u>LAST CHANGE</u>									
331.00 Structures and Improvements	12-2025	120-R1.5	(1)	448,394.01	244,819	208,059	15,110	3.37	13.8
332.00 Reservoirs, Dams and Waterways	12-2025	120-R2	(1)	959,002.13	454,436	514,156	37,110	3.87	13.9
333.00 Water Wheels, Turbines and Generators	12-2025	90-L1.5	(3)	1,068,019.67	612,312	487,748	35,902	3.36	13.6
334.00 Accessory Electric Equipment	12-2025	70-L0	(2)	261,833.29	99,338	167,732	12,670	4.84	13.2
336.00 Roads, Railroads and Bridges	12-2025	120-R1.5	(1)	65,286.71	38,833	27,107	1,971	3.02	13.8
TOTAL LAST CHANGE									
				2,802,535.81	1,449,738	1,404,802	102,763	3.67	
<u>LIFTON</u>									
330.20 Land Rights	12-2033	SQUARE	0	20,758.93	12,173	8,586	390	1.88	22.0
330.30 Water Rights	12-2033	SQUARE	0	24,129.94	13,866	10,264	466	1.93	22.0
331.00 Structures and Improvements	12-2033	120-R1.5	(4)	1,202,030.35	560,157	689,955	32,937	2.74	20.9
332.00 Reservoirs, Dams and Waterways	12-2033	120-R2	(3)	8,271,908.23	3,014,592	5,505,473	257,784	3.12	21.4
333.00 Water Wheels, Turbines and Generators	12-2033	90-L1.5	(2)	7,761,267.73	1,072,252	6,844,241	316,348	4.08	21.6
334.00 Accessory Electric Equipment	12-2033	70-L0	(4)	288,315.67	102,806	197,042	10,043	3.48	19.6
335.00 Miscellaneous Power Plant Equipment	12-2033	75-R0.5	(2)	2,910.09	1,267	1,701	84	2.89	20.2
336.00 Roads, Railroads and Bridges	12-2033	120-R1.5	(2)	186,957.26	38,479	152,217	7,074	3.78	21.5
TOTAL LIFTON									
				17,758,278.20	4,815,592	13,409,479	625,126	3.52	
<u>MERWIN</u>									
330.20 Land Rights	12-2058	SQUARE	0	300,510.01	227,732	72,778	1,549	0.52	47.0
330.50 Fish/Wildlife	12-2058	SQUARE	0	212,279.74	163,648	48,632	1,035	0.49	47.0
331.00 Structures and Improvements	12-2058	120-R1.5	(5)	31,596,208.04	10,311,084	22,864,934	516,626	1.64	44.3
332.00 Reservoirs, Dams and Waterways	12-2058	120-R2	(9)	11,656,734.99	6,206,732	6,499,109	148,831	1.28	43.7
333.00 Water Wheels, Turbines and Generators	12-2058	90-L1.5	(17)	7,889,887.76	4,799,510	4,431,659	114,110	1.45	38.8
334.00 Accessory Electric Equipment	12-2058	70-L0	(8)	10,057,945.59	1,969,413	8,893,168	234,636	2.33	37.9
335.00 Miscellaneous Power Plant Equipment	12-2058	75-R0.5	(3)	158,874.83	34,266	129,375	3,235	2.04	40.0
336.00 Roads, Railroads and Bridges	12-2058	120-R1.5	(6)	2,148,088.58	718,825	1,558,149	35,229	1.64	44.2
TOTAL MERWIN									
				64,020,529.54	24,431,210	44,497,804	1,065,251	1.65	
<u>NORTH UMPQUA</u>									
331.00 Structures and Improvements	12-2038	120-R1.5	(3)	23,122,316.99	6,479,110	17,336,876	662,375	2.86	26.2
332.00 Reservoirs, Dams and Waterways	12-2038	120-R2	(2)	117,865,347.31	33,112,655	87,109,999	3,304,427	2.80	26.4
333.00 Water Wheels, Turbines and Generators	12-2038	90-L1.5	(5)	24,053,733.61	5,362,038	19,894,382	768,676	3.20	25.9
334.00 Accessory Electric Equipment	12-2038	70-L0	(4)	15,764,745.34	2,428,520	13,966,815	573,835	3.64	24.3
335.00 Miscellaneous Power Plant Equipment	12-2038	75-R0.5	(2)	716,521.19	200,692	530,160	21,538	3.01	24.6
336.00 Roads, Railroads and Bridges	12-2038	120-R1.5	(3)	6,840,814.91	2,289,521	4,756,518	182,378	2.67	26.1
TOTAL NORTH UMPQUA									
				188,363,479.35	49,872,536	143,594,750	5,513,229	2.93	

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ACCOUNT (1)	PROBABLE RETIREMENT DATE (2)	SURVIVOR CURVE (3)	NET SALVAGE PERCENT (4)	ORIGINAL COST (5)	BOOK DEPRECIATION RESERVE (6)	FUTURE ACCRUALS (7)	CALCULATED ANNUAL ACCRUAL AMOUNT (8)	ANNUAL ACCRUAL RATE (9)	COMPOSITE REMAINING LIFE (10)
<b>OLMSTED</b>									
331.00 Structures and Improvements	12-2016	120-R1.5	(1)	190,851.69	149,454	43,306	8,758	4.59	4.9
334.00 Accessory Electric Equipment	12-2016	70-L0	(1)	28,640.22	17,085	11,842	2,410	8.41	4.9
335.00 Miscellaneous Power Plant Equipment	12-2016	75-R0.5	0	3,274.14	2,581	693	140	4.28	5.0
336.00 Roads, Railroads and Bridges	12-2016	120-R1.5	0	12,641.17	6,512	6,129	1,231	9.74	5.0
TOTAL OLMSTED				235,407.22	175,632	61,970	12,539	5.33	
<b>PARIS</b>									
331.00 Structures and Improvements	12-2017	120-R1.5	0	115,992.18	55,262	60,730	10,174	8.77	6.0
332.00 Reservoirs, Dams and Waterways	12-2017	120-R2	(1)	96,285.00	95,825	1,423	238	0.25	6.0
333.00 Water Wheels, Turbines and Generators	12-2017	90-L1.5	(1)	73,253.33	68,094	5,892	991	1.35	5.9
334.00 Accessory Electric Equipment	12-2017	70-L0	(1)	151,116.65	103,434	49,194	8,345	5.52	5.9
335.00 Miscellaneous Power Plant Equipment	12-2017	75-R0.5	0	417.22	390	27	5	1.20	5.4
TOTAL PARIS				437,064.38	323,005	117,266	19,753	4.52	
<b>PIONEER</b>									
330.20 Land Rights	12-2030	SQUARE	0	9,247.48	7,357	1,890	99	1.07	19.1
330.30 Water Rights	12-2030	SQUARE	0	110,805.67	88,175	22,631	1,191	1.07	19.0
331.00 Structures and Improvements	12-2030	120-R1.5	(2)	514,442.22	204,736	319,995	17,239	3.35	18.6
332.00 Reservoirs, Dams and Waterways	12-2030	120-R2	(2)	8,118,726.13	3,891,552	4,389,549	235,238	2.90	18.7
333.00 Water Wheels, Turbines and Generators	12-2030	90-L1.5	(2)	1,598,920.96	394,338	1,236,561	66,166	4.14	18.7
334.00 Accessory Electric Equipment	12-2030	70-L0	(4)	543,405.18	226,055	339,086	19,514	3.59	17.4
335.00 Miscellaneous Power Plant Equipment	12-2030	75-R0.5	(1)	9,601.69	4,918	4,780	270	2.81	17.7
336.00 Roads, Railroads and Bridges	12-2030	120-R1.5	(1)	70,754.91	7,613	63,849	3,417	4.83	18.7
TOTAL PIONEER				10,975,904.24	4,824,744	6,378,341	343,134	3.13	
<b>PROSPECT # 1, 2 AND 4</b>									
330.20 Land Rights	12-2038	SQUARE	0	3,711.84	1,659	2,053	76	2.05	27.0
330.40 Flood Rights	12-2038	SQUARE	0	3,166.96	1,988	1,179	44	1.39	26.8
331.00 Structures and Improvements	12-2038	120-R1.5	(3)	3,310,521.34	1,043,997	2,365,840	90,682	2.74	26.1
332.00 Reservoirs, Dams and Waterways	12-2038	120-R2	(2)	26,162,163.71	6,116,126	20,569,281	777,016	2.97	26.5
333.00 Water Wheels, Turbines and Generators	12-2038	90-L1.5	(5)	3,898,861.56	916,508	3,177,297	122,725	3.15	25.9
334.00 Accessory Electric Equipment	12-2038	70-L0	(5)	2,177,999.46	573,906	1,712,993	71,647	3.29	23.9
335.00 Miscellaneous Power Plant Equipment	12-2038	75-R0.5	(2)	19,027.06	4,930	14,478	584	3.07	24.8
336.00 Roads, Railroads and Bridges	12-2038	120-R1.5	(3)	292,057.63	87,318	213,501	8,167	2.80	26.1
TOTAL PROSPECT # 1, 2 AND 4				35,867,509.56	8,746,432	28,056,622	1,070,941	2.99	
<b>PROSPECT #3</b>									
331.00 Structures and Improvements	12-2018	120-R1.5	(1)	333,844.78	219,953	117,230	16,880	5.06	6.9
332.00 Reservoirs, Dams and Waterways	12-2018	120-R2	(1)	4,227,698.95	3,012,197	1,257,779	180,670	4.27	7.0
333.00 Water Wheels, Turbines and Generators	12-2018	90-L1.5	(1)	1,808,818.99	1,207,312	619,595	89,244	4.93	6.9
334.00 Accessory Electric Equipment	12-2018	70-L0	(1)	477,082.18	315,765	166,088	24,459	5.13	6.8
335.00 Miscellaneous Power Plant Equipment	12-2018	75-R0.5	0	71,749.51	50,472	21,278	3,113	4.34	6.8
336.00 Roads, Railroads and Bridges	12-2018	120-R1.5	(1)	59,360.36	46,897	13,057	1,885	3.18	6.9
TOTAL PROSPECT #3				6,978,554.77	4,852,596	2,195,027	316,251	4.53	

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	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
	ACCOUNT	PROBABLE RETIREMENT DATE	SURVIVOR CURVE	NET SALVAGE PERCENT	ORIGINAL COST	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	CALCULATED ANNUAL ACCRUAL RATE	COMPOSITE REMAINING LIFE
	<u>SANTA CLARA</u>									
331.00	Structures and Improvements	12-2020	120-R1.5	(1)	179,622.92	107,595	73,824	8,285	4.61	8.9
332.00	Reservoirs, Dams and Waterways	12-2020	120-R2	(1)	1,139,630.56	693,752	457,275	51,216	4.49	8.9
333.00	Water Wheels, Turbines and Generators	12-2020	90-L1.5	(1)	464,354.77	293,532	175,466	19,779	4.26	8.9
334.00	Accessory Electric Equipment	12-2020	70-L0	(1)	692,175.17	386,516	312,581	36,039	5.21	8.7
335.00	Miscellaneous Power Plant Equipment	12-2020	75-R0.5	(1)	7,952.48	5,558	2,474	284	3.57	8.7
336.00	Roads, Railroads and Bridges	12-2020	120-R1.5	(2)	2,720.37	2,341	434	50	1.84	8.7
	TOTAL SANTA CLARA				2,486,456.27	1,489,294	1,022,054	115,653	4.65	
	<u>STAIRS</u>									
331.00	Structures and Improvements	12-2030	120-R1.5	(3)	181,021.20	107,359	79,093	4,266	2.36	18.5
332.00	Reservoirs, Dams and Waterways	12-2030	120-R2	(2)	741,496.91	286,792	469,535	25,054	3.38	18.7
333.00	Water Wheels, Turbines and Generators	12-2030	90-L1.5	(3)	518,170.82	289,650	244,066	13,290	2.56	18.4
334.00	Accessory Electric Equipment	12-2030	70-L0	(4)	178,031.46	95,941	89,212	5,148	2.89	17.3
336.00	Roads, Railroads and Bridges	12-2030	120-R1.5	(1)	5,509.26	150	5,414	289	5.25	18.7
	TOTAL STAIRS				1,624,229.65	779,892	887,320	48,047	2.96	
	<u>SWIFT</u>									
330.20	Land Rights	12-2058	SQUARE	0	6,277,412.59	3,726,097	2,551,316	54,283	0.86	47.0
330.50	Fish/Wildlife	12-2058	SQUARE	0	97,228.11	56,819	40,409	860	0.88	47.0
331.00	Structures and Improvements	12-2058	120-R1.5	(5)	31,933,471.09	3,282,966	30,247,179	676,497	2.12	44.7
332.00	Reservoirs, Dams and Waterways	12-2058	120-R2	(8)	42,715,636.80	23,841,615	22,291,273	517,861	1.21	43.0
333.00	Water Wheels, Turbines and Generators	12-2058	90-L1.5	(16)	11,938,274.49	6,436,592	7,411,806	192,152	1.61	38.6
334.00	Accessory Electric Equipment	12-2058	70-L0	(8)	4,434,336.04	998,085	3,790,998	101,343	2.29	37.4
335.00	Miscellaneous Power Plant Equipment	12-2058	75-R0.5	(5)	417,281.14	223,040	215,105	6,056	1.45	35.5
336.00	Roads, Railroads and Bridges	12-2058	120-R1.5	(5)	1,012,079.37	174,838	887,845	19,920	1.97	44.6
	TOTAL SWIFT				98,825,719.63	38,740,052	67,435,931	1,588,972	1.59	
	<u>VIVA NAUGHTON</u>									
331.00	Structures and Improvements	12-2040	120-R1.5	(3)	403,224.93	175,574	239,748	8,580	2.13	27.9
332.00	Reservoirs, Dams and Waterways	12-2040	120-R2	(2)	103,506.99	46,360	59,217	2,101	2.03	28.2
333.00	Water Wheels, Turbines and Generators	12-2040	90-L1.5	(7)	497,437.95	232,298	299,961	11,159	2.24	26.9
334.00	Accessory Electric Equipment	12-2040	70-L0	(6)	169,721.82	71,684	108,221	4,376	2.58	24.7
335.00	Miscellaneous Power Plant Equipment	12-2040	75-R0.5	(2)	20,594.26	8,858	12,148	468	2.27	26.0
	TOTAL VIVA NAUGHTON				1,194,485.95	534,774	719,295	26,684	2.23	
	<u>WALLOWA FALLS</u>									
331.00	Structures and Improvements	12-2016	120-R1.5	0	112,225.05	88,911	23,314	4,692	4.18	5.0
332.00	Reservoirs, Dams and Waterways	12-2016	120-R2	0	909,447.61	719,140	190,308	38,211	4.20	5.0
333.00	Water Wheels, Turbines and Generators	12-2016	90-L1.5	(1)	105,583.87	72,452	34,188	6,874	6.51	5.0
334.00	Accessory Electric Equipment	12-2016	70-L0	(1)	1,393,215.15	1,040,214	366,933	74,871	5.37	4.9
336.00	Roads, Railroads and Bridges	12-2016	120-R1.5	0	310,958.51	235,849	75,110	15,103	4.86	5.0
	TOTAL WALLOWA FALLS				2,831,430.19	2,156,566	689,853	139,751	4.94	

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	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
	ACCOUNT	PROBABLE RETIREMENT DATE	SURVIVOR CURVE	NET SALVAGE PERCENT	ORIGINAL COST	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	ACCUMULATED ANNUAL ACCRUAL RATE	COMPOSITE REMAINING LIFE
	WEBER									
331.00	Structures and Improvements	12-2020	120-R1.5	(1)	368,302.99	258,763	113,223	12,744	3.46	8.9
332.00	Reservoirs, Dams and Waterways	12-2020	120-R2	(1)	1,358,944.18	931,858	440,676	49,506	3.64	8.9
333.00	Water Wheels, Turbines and Generators	12-2020	90-L1.5	(1)	904,665.20	592,171	321,541	36,305	4.01	8.9
334.00	Accessory Electric Equipment	12-2020	70-L0	(1)	253,737.73	71,575	184,700	21,029	8.29	8.8
335.00	Miscellaneous Power Plant Equipment	12-2020	75-R0.5	(1)	22,270.09	14,643	7,850	898	4.03	8.7
336.00	Roads, Railroads and Bridges	12-2020	120-R1.5	(1)	39,856.53	24,646	15,609	1,750	4.39	8.9
	TOTAL WEBER				2,947,776.72	1,893,656	1,083,599	122,232	4.15	
	YALE									
330.20	Land Rights	12-2058	SQUARE	0	761,579.86	464,848	296,732	6,313	0.83	47.0
331.00	Structures and Improvements	12-2058	120-R1.5	(7)	7,680,924.56	2,771,426	5,447,163	124,156	1.62	43.9
332.00	Reservoirs, Dams and Waterways	12-2058	120-R2	(10)	27,653,817.17	17,599,833	12,819,366	304,166	1.10	42.1
333.00	Water Wheels, Turbines and Generators	12-2058	90-L1.5	(15)	10,698,063.15	5,305,887	6,996,886	177,745	1.66	39.4
334.00	Accessory Electric Equipment	12-2058	70-L0	(9)	3,586,772.18	1,122,166	2,787,396	76,509	2.13	36.4
335.00	Miscellaneous Power Plant Equipment	12-2058	75-R0.5	(6)	546,858.96	314,075	265,595	7,739	1.42	34.3
336.00	Roads, Railroads and Bridges	12-2058	120-R1.5	(5)	1,439,462.47	383,868	1,127,568	25,447	1.77	44.3
	TOTAL YALE				52,367,478.35	27,962,123	29,740,706	722,075	1.38	
	HYDRO DECOMMISSIONING RESERVE			a	(2,219,335)		8,853,085	1,770,617		5.0
	TOTAL HYDRAULIC PRODUCTION				697,877,989.24	250,439,538	481,493,306	25,085,845	3.59	
	OTHER PRODUCTION PLANT									
	CHEHALIS									
341.00	Structures and Improvements	12-2043	70-S2.5	(4)	23,264,895.84	4,770,678	19,424,814	616,617	2.65	31.5
342.00	Fuel Holders, Producers and Accessories	12-2043	50-R2	(3)	1,597,345.52	334,616	1,310,650	45,620	2.86	28.7
343.00	Prime Movers	12-2043	40-R1	(5)	191,561,490.22	35,475,369	165,664,196	6,360,655	3.32	26.0
344.00	Generators	12-2043	50-R2	(5)	82,787,184.68	17,586,081	69,340,463	2,412,833	2.91	28.7
345.00	Accessory Electric Equipment	12-2043	70-R3	(4)	39,232,856.31	7,969,692	32,832,479	1,063,091	2.68	31.2
346.00	Miscellaneous Power Plant Equipment	12-2043	60-R3	(4)	3,239,885.55	670,002	2,699,479	87,844	2.71	30.7
	TOTAL CHEHALIS				341,683,658.12	66,806,438	291,272,081	10,576,660	3.10	
	CURRENT CREEK									
341.00	Structures and Improvements	12-2045	70-S2.5	(4)	44,110,651.13	7,483,195	38,391,882	1,146,048	2.60	33.5
342.00	Fuel Holders, Producers and Accessories	12-2045	50-R2	(3)	3,299,735.22	572,985	2,825,742	92,496	2.80	30.5
343.00	Prime Movers	12-2045	40-R1	(5)	183,388,912.17	26,903,906	165,654,452	5,996,075	3.27	27.6
344.00	Generators	12-2045	50-R2	(5)	75,958,925.69	12,270,691	67,486,181	2,200,476	2.90	30.7
345.00	Accessory Electric Equipment	12-2045	70-R3	(4)	42,401,824.55	6,842,125	37,255,773	1,123,463	2.65	33.2
346.00	Miscellaneous Power Plant Equipment	12-2045	60-R3	(4)	2,969,761.75	520,979	2,567,573	78,591	2.65	32.7
	TOTAL CURRENT CREEK				352,129,810.51	54,593,881	314,181,603	10,637,149	3.02	

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ACCOUNT (1)	PROBABLE RETIREMENT DATE (2)	SURVIVOR CURVE (3)	NET SALVAGE PERCENT (4)	ORIGINAL COST (5)	BOOK DEPRECIATION RESERVE (6)	FUTURE ACCRUALS (7)	CALCULATED ANNUAL ACCRUAL AMOUNT (8)	ANNUAL ACCRUAL RATE (9)	COMPOSITE REMAINING LIFE (10)
<b>HERMISTON</b>									
341.00 Structures and Improvements	12-2036	70-S2.5	(4)	12,844,996.02	4,318,895	9,039,901	368,006	2.86	24.6
342.00 Fuel Holders, Producers and Accessories	12-2036	50-R2	(3)	25,321.62	8,889	17,192	765	3.02	22.5
343.00 Prime Movers	12-2036	40-R1	(4)	107,253,896.88	31,307,539	80,236,514	3,841,289	3.58	20.9
344.00 Generators	12-2036	50-R2	(4)	40,074,379.62	13,702,379	27,974,976	1,240,517	3.10	22.6
345.00 Accessory Electric Equipment	12-2036	70-R3	(4)	9,115,252.96	3,189,999	6,289,864	258,633	2.84	24.3
346.00 Miscellaneous Power Plant Equipment	12-2036	60-R3	(3)	497,343.10	175,766	336,497	14,068	2.83	23.9
TOTAL HERMISTON				169,811,190.20	52,703,467	123,894,944	5,723,278	3.37	
<b>LAKE SIDE</b>									
341.00 Structures and Improvements	12-2047	70-S2.5	(5)	27,840,392.37	1,796,212	27,436,200	773,233	2.78	35.5
342.00 Fuel Holders, Producers and Accessories	12-2047	50-R2	(4)	3,502,124.00	228,130	3,414,079	105,438	3.01	32.4
343.00 Prime Movers	12-2047	40-R1	(5)	178,617,105.44	10,639,577	176,908,384	6,097,398	3.41	29.0
344.00 Generators	12-2047	50-R2	(5)	82,025,855.99	5,254,905	80,872,244	2,495,887	3.04	32.4
345.00 Accessory Electric Equipment	12-2047	70-R3	(5)	44,396,410.02	2,845,160	43,771,071	1,246,885	2.81	35.1
346.00 Miscellaneous Power Plant Equipment	12-2047	60-R3	(4)	3,151,909.27	204,884	3,073,102	88,715	2.81	34.6
TOTAL LAKE SIDE				339,533,797.09	20,968,868	335,475,080	10,807,556	3.18	
<b>GADSBY PEAKERS - CT</b>									
341.00 Structures and Improvements	12-2032	70-S2.5	(2)	4,240,304.49	1,311,326	3,013,785	144,208	3.40	20.9
342.00 Fuel Holders, Producers and Accessories	12-2032	50-R2	(1)	2,284,125.76	709,142	1,597,825	80,577	3.53	19.8
343.00 Prime Movers	12-2032	40-R1	(2)	56,436,132.04	15,169,888	42,394,967	2,269,642	4.02	18.7
344.00 Generators	12-2032	50-R2	(2)	16,059,493.89	5,105,983	11,274,701	588,912	3.54	19.8
345.00 Accessory Electric Equipment	12-2032	70-R3	(2)	2,919,648.88	806,767	2,171,275	104,566	3.58	20.8
TOTAL GADSBY PEAKER UNIT 4-6				81,939,705.06	23,103,106	60,452,553	3,167,905	3.87	
<b>LITTLE MOUNTAIN</b>									
341.00 Structures and Improvements		FULLY ACCRUED		337,027.88	360,620	0	0	-	-
343.00 Prime Movers		FULLY ACCRUED		1,167,092.49	1,468,443	(219,654)	0	-	-
345.00 Accessory Electric Equipment		FULLY ACCRUED		215,728.34	230,829	0	0	-	-
346.00 Miscellaneous Power Plant Equipment		FULLY ACCRUED		11,813.11	12,640	0	0	-	-
TOTAL LITTLE MOUNTAIN				1,731,661.82	2,072,532	(219,654)	0	-	-
<b>DUNLAP - WIND</b>									
341.00 Structures and Improvements	12-2040	70-R1	(1)	7,639,582.09	410,022	7,305,956	269,485	3.53	27.1
343.00 Prime Movers	12-2040	60-R2.5	(1)	207,516,766.59	11,796,933	197,795,001	7,031,461	3.39	28.1
344.00 Generators	12-2040	60-R2.5	(1)	5,564,835.74	316,350	5,304,134	188,558	3.39	28.1
345.00 Accessory Electric Equipment	12-2040	60-R3	(1)	12,295,697.59	702,600	11,716,055	411,224	3.34	28.5
346.00 Miscellaneous Power Plant Equipment	12-2040	60-R3	0	149,130.71	8,511	140,620	4,936	3.31	28.5
TOTAL DUNLAP - WIND				233,166,012.72	13,234,416	222,261,766	7,905,664	3.39	
<b>FOOTE CREEK - WIND</b>									
341.00 Structures and Improvements	12-2029	70-R1	(1)	110,228.76	53,096	58,235	3,400	3.08	17.1
343.00 Prime Movers	12-2029	60-R2.5	(1)	31,931,758.87	15,744,942	16,506,134	945,180	2.96	17.5
344.00 Generators	12-2029	60-R2.5	(1)	1,612,116.14	799,311	828,926	47,476	2.94	17.5
345.00 Accessory Electric Equipment	12-2029	60-R3	(1)	2,859,205.55	1,426,257	1,461,541	82,948	2.90	17.6
TOTAL FOOTE CREEK - WIND				36,513,309.32	18,023,606	18,854,836	1,079,004	2.96	

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ACCOUNT (1)	PROBABLE RETIREMENT DATE (2)	SURVIVOR CURVE (3)	NET SALVAGE PERCENT (4)	ORIGINAL COST (5)	BOOK DEPRECIATION RESERVE (6)	FUTURE ACCRUALS (7)	CALCULATED ANNUAL ACCRUAL AMOUNT (8)	ANNUAL ACCRUAL RATE (9)	COMPOSITE REMAINING LIFE (10)
<u>GLENROCK - WIND</u>									
341.00 Structures and Improvements	12-2038	70-R1	(1)	9,292,453.04	975,485	8,409,893	331,989	3.57	25.3
343.00 Prime Movers	12-2038	60-R2.5	(1)	436,361,922.76	49,158,727	391,566,815	14,939,443	3.42	26.2
344.00 Generators	12-2038	60-R2.5	(1)	13,550,268.00	1,519,803	12,165,968	464,156	3.43	26.2
345.00 Accessory Electric Equipment	12-2038	60-R3	(1)	29,389,239.52	3,231,614	26,451,518	996,506	3.39	26.5
346.00 Miscellaneous Power Plant Equipment	12-2038	60-R3	0	1,157,160.00	130,805	1,026,355	38,674	3.34	26.5
TOTAL GLENROCK - WIND				489,751,043.32	55,016,434	439,620,549	16,770,768	3.42	
<u>GOODNOE HILLS - WIND</u>									
341.00 Structures and Improvements	12-2038	70-R1	(1)	5,437,881.00	696,023	4,796,237	189,500	3.48	25.3
343.00 Prime Movers	12-2038	60-R2.5	(1)	161,900,089.22	21,376,423	142,142,667	5,429,046	3.35	26.2
344.00 Generators	12-2038	60-R2.5	(1)	4,495,729.72	578,079	3,962,608	151,320	3.37	26.2
345.00 Accessory Electric Equipment	12-2038	60-R3	(1)	9,673,607.79	1,224,770	8,545,574	322,231	3.33	26.5
346.00 Miscellaneous Power Plant Equipment	12-2038	60-R3	0	172,301.00	22,898	149,403	5,636	3.27	26.5
TOTAL GOODNOE HILLS - WIND				181,679,608.73	23,898,193	159,596,489	6,097,733	3.36	
<u>HIGH PLAINS / MCFADDEN - WIND</u>									
341.00 Structures and Improvements	12-2039	70-R1	(1)	7,826,215.91	704,676	7,199,802	274,683	3.51	26.2
343.00 Prime Movers	12-2039	60-R2.5	(1)	245,354,431.39	23,364,404	224,443,572	8,266,778	3.37	27.2
344.00 Generators	12-2039	60-R2.5	(1)	6,957,137.32	662,797	6,363,912	234,398	3.37	27.2
345.00 Accessory Electric Equipment	12-2039	60-R3	(1)	14,747,043.32	1,402,520	13,491,994	490,599	3.33	27.5
346.00 Miscellaneous Power Plant Equipment	12-2039	60-R3	0	113,708.50	10,800	102,908	3,742	3.29	27.5
TOTAL HIGH PLAINS / MCFADDEN - WIND				274,998,536.44	26,145,197	251,602,188	9,270,200	3.37	
<u>LEANING JUMPER - WIND</u>									
341.00 Structures and Improvements	12-2036	70-R1	(1)	4,944,194.31	995,607	3,998,029	170,057	3.44	23.5
343.00 Prime Movers	12-2036	60-R2.5	(1)	155,200,731.51	32,084,829	124,667,910	5,140,304	3.31	24.3
344.00 Generators	12-2036	60-R2.5	(1)	5,450,980.07	1,096,696	4,408,794	181,726	3.33	24.3
345.00 Accessory Electric Equipment	12-2036	60-R3	(1)	9,073,183.29	1,837,461	7,326,454	286,438	3.29	24.5
346.00 Miscellaneous Power Plant Equipment	12-2036	60-R3	(1)	81,035.73	17,052	64,794	2,640	3.26	24.5
TOTAL LEANING JUMPER - WIND				174,750,124.91	36,031,645	140,465,981	5,793,165	3.32	
<u>MARENGO - WIND</u>									
341.00 Structures and Improvements	12-2037	70-R1	(1)	10,204,779.66	1,552,881	8,753,946	358,447	3.51	24.4
343.00 Prime Movers	12-2037	60-R2.5	(1)	325,732,057.40	52,036,563	276,952,815	10,978,103	3.37	25.2
344.00 Generators	12-2037	60-R2.5	(1)	9,356,542.02	1,481,456	7,968,651	315,845	3.38	25.2
345.00 Accessory Electric Equipment	12-2037	60-R3	(1)	19,708,441.55	3,127,550	16,777,976	656,928	3.33	25.5
346.00 Miscellaneous Power Plant Equipment	12-2037	60-R3	(1)	337,118.68	52,243	288,247	11,283	3.35	25.5
TOTAL MARENGO - WIND				365,338,939.31	58,250,693	310,741,635	12,320,606	3.37	
<u>SEVEN MILE HILL - WIND</u>									
341.00 Structures and Improvements	12-2038	70-R1	(1)	5,976,710.89	740,042	5,296,436	209,227	3.50	25.3
343.00 Prime Movers	12-2038	60-R2.5	(1)	214,736,151.83	28,544,136	188,339,377	7,193,865	3.35	26.2
344.00 Generators	12-2038	60-R2.5	(1)	6,597,543.97	879,420	5,784,099	220,936	3.35	26.2
345.00 Accessory Electric Equipment	12-2038	60-R3	(1)	13,215,081.41	1,734,141	11,613,091	437,999	3.31	26.5
346.00 Miscellaneous Power Plant Equipment	12-2038	60-R3	0	515,769.57	65,645	450,125	16,975	3.29	26.5
TOTAL SEVEN MILE HILL - WIND				241,041,257.67	31,963,384	211,483,128	8,079,002	3.35	



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(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
ACCOUNT	PROBABLE RETIREMENT DATE	SURVIVOR CURVE	NET SALVAGE PERCENT	ORIGINAL COST	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	ACCUMULATED ANNUAL ACCRUAL RATE	COMPOSITE REMAINING LIFE
<b>SOLAR GENERATING</b>									
344.00	12-2027	SQUARE	0	5,545.93	1,616	3,930	246	4.44	16.0
344.00	12-2014	SQUARE	0	36,389.01	43,953	(7,564)	0	-	-
344.00	12-2014	SQUARE	0	55,086.78	66,516	(11,429)	0	-	-
344.00	12-2015	50-R2	0	56,321.97	60,789	(4,467)	0	-	-
				153,343.69	172,874	(19,530)	246	0.16	
<b>MOBILE GENERATORS</b>									
344.00		50-R2	(5)	839,680.12	230,290	651,374	14,730	1.75	44.2
344.00		50-R2	(5)	849,226.01	108,199	783,488	16,408	1.93	47.8
				1,688,906.13	338,489	1,434,862	31,138	1.84	
				<b>3,285,910,905.04</b>	<b>483,323,223</b>	<b>2,881,098,511</b>	<b>108,260,074</b>	<b>3.29</b>	
340.30				14,529,040.00	-				
340.30				2,891,146.49	351				
				<b>3,303,331,091.53</b>	<b>483,323,574</b>	<b>2,881,098,511</b>	<b>108,260,074</b>	<b>3.54</b>	
				<b>10,312,126,208.32</b>	<b>3,169,848,977</b>	<b>7,691,252,335</b>	<b>365,303,338</b>	<b>3.54</b>	
<b>TOTAL PRODUCTION PLANT</b>									
<b>TRANSMISSION PLANT</b>									
350.20		75-R4	0	139,234,363.73	28,994,325	110,240,039	1,762,864	1.27	62.5
352.00		75-R2.5	(10)	147,332,555.11	22,740,260	139,325,551	2,101,439	1.43	66.3
353.00		57-S0	(5)	1,595,552,604.69	309,282,881	1,366,047,354	28,382,788	1.78	48.1
353.70		20-R2	0	17,113,612.15	10,104,856	7,608,756	629,574	3.55	12.1
354.00		68-R4	(10)	984,782,938.80	216,288,971	866,972,262	15,247,412	1.55	56.9
355.00		60-R2	(40)	646,422,318.11	246,362,229	658,629,016	14,201,275	2.20	46.4
356.00		60-R3	(30)	896,688,169.50	385,839,730	779,854,890	17,786,314	1.98	43.8
357.00		60-R2	0	3,259,618.43	664,050	2,595,568	52,423	1.61	49.5
358.00		60-R2	(5)	7,475,094.80	1,675,031	6,173,819	125,242	1.68	49.3
359.00		70-R5	0	11,586,681.32	3,828,976	7,757,705	154,506	1.33	50.2
				<b>4,450,047,956.64</b>	<b>1,225,781,309</b>	<b>3,945,204,960</b>	<b>80,443,837</b>	<b>1.81</b>	
<b>DISTRIBUTION PLANT</b>									
<b>OREGON - DISTRIBUTION</b>									
360.20		55-S3	0	4,298,476.58	2,568,041	1,730,436	51,289	1.19	33.7
361.00		65-R1.5	(10)	20,889,104.38	4,304,577	18,673,438	336,833	1.61	55.4
362.00		52-R0.5	(15)	207,126,368.09	57,935,983	180,259,340	4,267,946	2.06	42.2
362.70		25-R2.5	0	3,105,264.88	1,999,052	1,106,213	85,170	2.74	13.0
364.00		55-R1.5	(100)	329,864,981.77	198,099,630	461,630,334	10,943,997	3.32	42.2
365.00		60-R0.5	(70)	234,791,947.74	104,322,536	294,823,775	6,207,635	2.64	47.5
366.00		70-R2.5	(30)	84,576,613.03	33,185,279	93,679,641	1,691,519	2.00	56.4
367.00		58-R2.5	(35)	157,816,848.24	62,660,521	150,392,224	3,365,598	2.13	44.7
368.00		42-R1.5	(20)	394,583,572.03	183,279,423	290,220,863	9,779,371	2.48	29.7
369.10		55-R1	(35)	74,710,338.72	27,302,992	73,555,965	1,690,287	2.26	43.5

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SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE PERCENT, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ELECTRIC PLANT AS OF DECEMBER 31, 2011

ACCOUNT (1)	PROBABLE RETIREMENT DATE (2)	SURVIVOR CURVE (3)	NET SALVAGE PERCENT (4)	ORIGINAL COST (5)	BOOK DEPRECIATION RESERVE (6)	FUTURE ACCRUALS (7)	CALCULATED ANNUAL ACCRUAL AMOUNT (8)	ANNUAL ACCRUAL RATE (9)	COMPOSITE REMAINING LIFE (10)
369.20		55-R4	(40)	150,766,692.17	59,724,086	151,349,283	3,525,428	2.34	42.9
370.00		20-S2.5	(4)	59,656,267.95	45,489,568	16,552,951	1,307,650	2.19	12.7
371.00		25-L0	(50)	2,475,610.15	1,949,273	1,764,142	120,105	4.85	14.7
373.00		44-R0.5	(40)	22,114,089.91	8,690,126	22,269,600	645,981	2.92	34.5
<b>TOTAL OREGON - DISTRIBUTION</b>				<b>1,746,776,175.64</b>	<b>791,511,087</b>	<b>1,758,008,205</b>	<b>44,018,809</b>	<b>2.52</b>	
<b>WASHINGTON - DISTRIBUTION</b>									
360.20		50-R3	0	247,443.24	142,970	104,473	4,037	1.63	25.9
361.00		60-R2	(5)	2,293,943.68	765,008	1,643,633	37,605	1.64	43.7
362.00		53-R1	(20)	46,674,851.74	16,364,818	39,645,004	995,369	2.13	39.8
362.70		25-R4	0	919,385.82	628,603	290,783	25,029	2.72	11.6
364.00		52-R1.5	(100)	91,889,277.59	49,970,394	133,808,161	3,346,382	3.64	40.0
365.00		60-R1	(60)	58,112,821.68	25,995,268	66,985,247	1,469,596	2.53	45.6
366.00		50-R3	(50)	16,128,475.47	7,642,966	16,549,747	454,428	2.82	36.4
367.00		40-R3	(35)	22,087,000.70	8,811,757	21,005,694	559,946	2.54	37.5
368.00		43-R2	(25)	98,665,673.60	45,124,546	78,207,546	2,621,417	2.66	29.8
369.10		55-R1	(30)	18,678,214.69	6,378,889	17,902,790	418,674	2.24	42.8
369.20		55-R4	(50)	32,674,705.21	12,598,096	36,413,962	847,355	2.59	43.0
370.00		25-S5	(1)	11,342,266.38	1,909,111	9,546,578	411,775	3.63	23.2
371.00		30-L0	(25)	521,367.77	346,921	304,789	19,048	3.65	16.0
373.00		45-R1	(30)	3,992,505.50	1,691,649	3,498,608	106,689	2.67	32.8
<b>TOTAL WASHINGTON - DISTRIBUTION</b>				<b>404,227,933.07</b>	<b>178,370,996</b>	<b>425,907,015</b>	<b>11,317,350</b>	<b>2.80</b>	
<b>WYOMING - DISTRIBUTION</b>									
360.20		50-R4	0	4,393,309.88	1,708,200	2,685,110	77,882	1.77	34.5
361.00		60-R2.5	(10)	9,446,272.82	2,497,606	7,893,294	163,832	1.73	48.2
362.00		55-R1	(10)	121,468,248.25	33,135,853	100,479,220	2,300,395	1.89	43.7
362.70		20-R3	0	2,032,169.02	1,783,797	248,372	29,630	1.46	8.4
364.00		50-R1	(100)	120,934,818.96	60,225,010	181,644,628	4,552,561	3.76	39.9
365.00		57-R0.5	(40)	95,210,832.61	34,076,089	99,219,077	2,214,103	2.33	44.8
366.00		42-R3	(40)	18,647,610.80	8,202,461	17,904,194	570,260	3.06	31.4
367.00		40-R4	(35)	49,408,746.52	25,975,827	40,725,981	1,461,773	2.96	27.9
368.00		39-R1	(25)	97,151,040.08	36,249,423	85,189,377	2,880,737	2.97	29.6
369.10		60-R1.5	(25)	16,139,463.57	4,882,881	15,291,448	317,748	1.97	48.1
369.20		55-R4	(50)	33,312,175.57	10,973,040	38,995,223	863,178	2.59	45.2
370.00		25-S5	(2)	14,069,838.99	2,264,696	12,086,540	535,344	3.80	22.6
371.00		25-O1	(60)	931,425.57	892,328	597,953	40,927	4.39	14.6
373.00		50-R0.5	(45)	9,929,128.19	3,541,658	10,855,578	273,021	2.75	39.8
<b>TOTAL WYOMING - DISTRIBUTION</b>				<b>593,075,080.83</b>	<b>226,408,869</b>	<b>613,815,995</b>	<b>16,281,391</b>	<b>2.75</b>	
<b>CALIFORNIA - DISTRIBUTION</b>									
360.20		60-R4	0	957,954.51	675,373	282,582	10,928	1.14	25.9
361.00		55-R2.5	(5)	4,045,361.08	745,155	3,502,474	74,758	1.85	46.9
362.00		50-R1	(25)	21,982,704.47	6,095,417	21,382,964	525,501	2.39	40.7
362.70		20-R5	0	217,010.27	217,010	0	0	0.00	0.0
364.00		55-R1	(100)	56,507,875.69	26,706,562	86,309,189	1,973,381	3.49	43.7
365.00		65-R1	(70)	32,535,099.37	16,631,695	38,677,974	808,765	2.49	47.8
366.00		55-R4	(45)	15,694,054.94	8,629,012	14,127,368	385,339	2.46	36.7
367.00		50-R3	(35)	17,026,967.44	9,081,730	13,904,676	424,544	2.49	32.8
368.00		55-R2	(35)	48,077,564.31	21,352,124	43,552,588	1,106,579	2.30	39.4
369.10		55-R1	(30)	8,587,694.12	2,745,116	8,418,886	194,750	2.27	43.2

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SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE PERCENT, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ELECTRIC PLANT AS OF DECEMBER 31, 2011

ACCOUNT (1)	PROBABLE RETIREMENT DATE (2)	SURVIVOR CURVE (3)	NET SALVAGE PERCENT (4)	ORIGINAL COST (5)	BOOK DEPRECIATION RESERVE (6)	FUTURE ACCRUALS (7)	CALCULATED ANNUAL ACCRUAL AMOUNT (8)	ANNUAL ACCRUAL RATE (9)	COMPOSITE REMAINING LIFE (10)
369.20		60-R4	(40)	14,558,189.63	5,361,852	15,019,613	325,198	2.23	46.2
370.00		20-S2.5	(4)	3,901,131.94	2,876,561	1,180,616	116,933	3.00	10.1
371.00		25-L0	(50)	271,230.94	223,984	182,862	14,173	5.23	12.9
373.00		35-L0	(30)	672,642.15	323,710	550,725	23,386	3.48	23.5
<b>TOTAL CALIFORNIA - DISTRIBUTION</b>							<b>5,984,235</b>	<b>2.66</b>	
<b>UTAH - DISTRIBUTION</b>									
360.20		60-R4	0	7,985,479.00	2,303,105	5,682,374	122,259	1.53	46.5
361.00		60-S0.5	0	44,279,566.99	7,945,042	36,334,525	700,620	1.58	51.9
362.00		47-R0.5	(10)	411,291,117.56	85,772,075	366,648,154	9,087,074	2.21	40.3
362.70		25-R3	0	5,594,695.63	2,568,536	3,026,160	177,772	3.18	17.0
364.00		50-R0.5	(80)	319,266,142.94	148,074,576	426,604,481	10,494,307	3.29	40.7
365.00		52-R0.5	(45)	209,693,253.62	83,277,577	220,777,641	5,313,522	2.53	41.6
366.00		60-R2	(50)	169,200,100.51	54,002,188	199,797,963	3,997,532	2.36	50.0
367.00		50-R2	(25)	467,447,484.78	150,872,077	433,437,279	10,864,537	2.32	39.9
368.00		45-R0.5	(5)	427,468,015.20	103,940,801	344,900,615	9,281,386	2.17	37.2
369.00		55-S5	(25)	224,795,047.11	61,965,242	219,028,567	4,806,156	2.14	45.6
370.00		25-S5	(2)	73,237,990.22	28,704,701	45,998,049	2,239,582	3.06	20.5
371.00		25-L0	(60)	4,418,312.74	2,742,405	4,326,895	250,217	5.66	17.3
373.00		25-R0.5	(20)	23,767,481.89	10,666,812	17,854,166	1,004,478	4.23	17.8
<b>TOTAL UTAH - DISTRIBUTION</b>							<b>58,339,442</b>	<b>2.44</b>	
<b>IDAHO - DISTRIBUTION</b>									
360.20		50-R4	0	1,085,196.34	465,065	620,131	17,831	1.64	34.8
361.00		60-R2	0	2,161,811.32	490,212	1,671,599	32,124	1.49	52.0
362.00		55-R1.5	(10)	28,289,569.09	10,002,243	21,116,283	477,551	1.69	44.2
362.70		25-R3	0	388,613.07	282,427	106,186	8,135	2.09	13.1
364.00		50-R0.5	(80)	68,677,210.63	35,745,306	87,873,673	2,137,750	3.11	41.1
365.00		52-R0.5	(30)	34,559,097.72	18,199,599	26,727,228	694,203	2.01	38.5
366.00		60-R2	(40)	7,887,911.93	2,686,860	8,356,217	168,342	2.13	49.6
367.00		50-R2	(15)	24,598,549.67	8,824,498	19,463,834	499,529	2.03	39.0
368.00		45-R0.5	(5)	69,825,543.02	23,321,610	49,995,210	1,409,037	2.02	35.5
369.00		55-S5	(25)	30,457,923.97	9,681,657	28,390,748	627,289	2.06	45.3
370.00		25-S5	(3)	13,315,346.99	9,051,089	4,663,718	247,989	1.86	18.8
371.00		25-L0	(45)	169,110.18	103,617	141,593	8,140	4.81	17.4
373.00		25-R0.5	(20)	618,578.58	318,084	424,210	24,131	3.90	17.6
<b>TOTAL IDAHO - DISTRIBUTION</b>							<b>6,352,051</b>	<b>2.25</b>	
<b>TOTAL DISTRIBUTION PLANT</b>							<b>142,293,278</b>	<b>2.52</b>	
<b>GENERAL PLANT</b>									
<b>OREGON - GENERAL</b>									
390.00		55-R1	(10)	73,351,600.51	14,715,408	65,971,353	1,459,003	1.99	45.2
392.01		12-L2.5	10	11,309,407.76	4,261,815	5,916,652	829,513	7.33	7.1
392.05		16-L3	10	10,847,610.24	4,264,475	5,498,374	594,608	5.48	9.2
392.09		33-L2	15	3,429,180.70	818,188	2,096,616	87,313	2.55	24.0
396.03		9-S3	15	7,861,988.66	2,395,766	4,286,924	715,512	9.10	6.0
396.07		15-L1	20	28,086,567.01	7,000,292	15,468,962	1,477,834	5.26	10.5
<b>TOTAL OREGON - GENERAL</b>							<b>5,163,783</b>	<b>3.83</b>	

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SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE PERCENT, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ELECTRIC PLANT AS OF DECEMBER 31, 2011

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
	ACCOUNT	PROBABLE RETIREMENT DATE	SURVIVOR CURVE	NET SALVAGE PERCENT	ORIGINAL COST	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	ANNUAL ACCRUAL RATE	COMPOSITE REMAINING LIFE
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
<b>WASHINGTON - GENERAL</b>										
390.00	Structures and Improvements		40-R3	(10)	11,089,628.37	4,877,421	7,321,170	276,524	2.49	26.5
392.01	Transportation Equipment - Light Trucks and Vans		13-L2.5	10	2,377,341.77	979,759	1,159,849	139,383	5.86	8.3
392.05	Transportation Equipment - Medium Trucks		16-L2.5	10	4,398,208.25	1,544,889	2,413,498	219,217	4.98	11.0
392.09	Transportation Equipment - Trailers		33-S0.5	15	793,736.04	194,486	480,190	18,791	2.37	25.6
396.03	Light Power Operated Equipment		10-R4	10	1,921,979.46	815,530	914,252	111,789	5.82	8.2
396.07	Heavy Power Operated Equipment		13-L1.5	15	6,701,182.72	2,315,048	3,380,957	383,133	5.72	8.8
	<b>TOTAL WASHINGTON - GENERAL</b>				<b>27,282,076.61</b>	<b>10,727,133</b>	<b>15,669,916</b>	<b>1,148,837</b>	<b>4.21</b>	
<b>WYOMING - GENERAL</b>										
389.20	Land Rights		50-SQ	0	74,341.83	7,286	67,056	1,495	2.01	44.9
390.00	Structures and Improvements		45-S1.5	(15)	8,859,170.72	2,566,729	7,621,317	230,423	2.60	33.1
392.01	Transportation Equipment - Light Trucks and Vans		13-S1.5	10	5,061,709.34	2,219,885	2,335,653	369,467	7.30	6.3
392.05	Transportation Equipment - Medium Trucks		15-L1.5	10	9,939,355.43	1,785,930	3,559,490	385,056	6.15	9.8
392.09	Transportation Equipment - Trailers		30-S2	5	2,995,313.95	987,298	1,858,250	98,249	3.28	18.9
396.03	Light Power Operated Equipment		9-R4	15	3,567,731.47	1,231,569	1,801,003	347,067	9.73	5.2
396.07	Heavy Power Operated Equipment		15-L0	25	29,898,991.57	5,071,582	17,352,662	1,516,237	5.07	11.4
	<b>TOTAL WYOMING - GENERAL</b>				<b>56,396,614.31</b>	<b>13,870,279</b>	<b>34,595,431</b>	<b>2,927,994</b>	<b>5.19</b>	
<b>CALIFORNIA - GENERAL</b>										
390.00	Structures and Improvements		60-R3	(20)	2,954,073.24	1,093,880	2,451,008	50,964	1.73	48.1
392.01	Transportation Equipment - Light Trucks and Vans		10-S3	20	1,086,563.83	533,737	335,514	43,057	3.96	7.8
392.05	Transportation Equipment - Medium Trucks		15-L2	15	1,055,548.28	402,981	494,235	47,773	4.53	10.3
392.09	Transportation Equipment - Trailers		35-R2	5	461,951.34	142,202	296,652	10,660	2.31	27.8
396.03	Light Power Operated Equipment		8-R4	15	1,197,491.34	536,606	481,262	78,718	6.57	6.1
396.07	Heavy Power Operated Equipment		14-L1.5	15	3,402,265.82	1,145,360	1,746,566	167,404	4.92	10.4
	<b>TOTAL CALIFORNIA - GENERAL</b>				<b>10,157,893.85</b>	<b>3,854,766</b>	<b>5,805,237</b>	<b>398,576</b>	<b>3.92</b>	
<b>UTAH - GENERAL</b>										
389.20	Land Rights		45-S0	0	35,298.05	18,073	17,225	754	2.14	22.8
390.00	Structures and Improvements		45-S0	5	90,351,122.72	26,437,183	59,396,384	1,869,964	2.07	31.8
392.01	Transportation Equipment - Light Trucks and Vans		12-L3	10	15,782,371.74	7,805,851	6,398,284	1,114,860	7.06	5.7
392.05	Transportation Equipment - Medium Trucks		16-L2	10	21,495,245.66	8,322,264	11,023,457	1,167,990	5.43	9.4
392.09	Transportation Equipment - Trailers		28-S1	25	7,090,753.13	2,285,961	3,032,104	181,561	2.56	16.7
392.30	Aircraft		10-SQ	64	3,076,269.26	439,135	668,322	107,315	3.49	6.2
396.03	Light Power Operated Equipment		9-L3	10	6,295,956.53	1,752,852	3,913,509	612,489	9.73	6.4
396.07	Heavy Power Operated Equipment		14-L0.5	15	50,520,185.10	13,443,662	29,498,495	3,000,411	5.94	9.8
	<b>TOTAL UTAH - GENERAL</b>				<b>194,647,202.19</b>	<b>60,504,981</b>	<b>113,947,780</b>	<b>8,055,344</b>	<b>4.14</b>	
<b>IDAHO - GENERAL</b>										
389.20	Land Rights		55-R3	0	4,867.64	2,769	2,099	86	1.77	24.4
390.00	Structures and Improvements		55-R3	(5)	12,179,348.14	4,453,282	8,335,034	229,193	1.88	36.4
392.01	Transportation Equipment - Light Trucks and Vans		12-S2	10	2,498,605.52	1,149,671	1,099,074	180,600	7.23	6.1
392.05	Transportation Equipment - Medium Trucks		15-L2	15	2,964,209.90	1,054,982	1,464,596	164,420	5.55	8.9
392.09	Transportation Equipment - Trailers		33-L2	10	978,960.98	256,781	624,284	26,364	2.69	23.7
396.03	Light Power Operated Equipment		8-R2	10	2,094,379.23	657,003	1,227,848	220,935	10.55	5.6
396.07	Heavy Power Operated Equipment		18-L0.5	25	6,986,609.91	1,381,675	3,858,282	288,311	4.13	13.4
	<b>TOTAL IDAHO - GENERAL</b>				<b>27,706,981.32</b>	<b>8,956,253</b>	<b>16,611,217</b>	<b>1,109,909</b>	<b>4.01</b>	

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SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE PERCENT, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ELECTRIC PLANT AS OF DECEMBER 31, 2011

ACCOUNT (1)	PROBABLE RETIREMENT DATE (2)	SURVIVOR CURVE (3)	NET SALVAGE PERCENT (4)	ORIGINAL COST (5)	BOOK DEPRECIATION RESERVE (6)	FUTURE ACCRUALS (7)	CALCULATED ANNUAL ACCRUAL AMOUNT (8)	ANNUAL ACCRUAL RATE (9)	COMPOSITE REMAINING LIFE (10)
<b>AZ, CO, MT, ETC. - GENERAL</b>									
390.00 Structures and Improvements		45-R2	0	383,797.68	225,351	158,447	6,001	1.56	26.4
392.01 Transportation Equipment - Light Trucks and Vans		16-R2	0	581,852.00	379,706	202,146	17,662	3.04	11.4
392.05 Transportation Equipment - Medium Trucks		19-R2.5	15	292,979.93	147,868	101,145	6,905	2.36	14.6
392.09 Transportation Equipment - Trailers		25-R1.5	0	8,560.46	5,973	2,587	187	2.18	13.8
396.07 Heavy Power Operated Equipment		25-R2	5	2,448,697.64	1,325,083	1,001,180	53,861	2.20	18.6
<b>TOTAL AZ, CO, MT, ETC. - GENERAL</b>				<b>3,715,887.71</b>	<b>2,084,001</b>	<b>1,465,505</b>	<b>84,616</b>	<b>2.28</b>	
<b>TOTAL GENERAL PLANT</b>				<b>454,793,010.87</b>	<b>133,453,357</b>	<b>287,333,967</b>	<b>18,889,059</b>	<b>4.15</b>	
<b>UTAH MINING</b>									
399.30 Structures and Improvements	12-2019	40-S1	(1)	15,693,192.64	12,301,953	3,548,172	464,224	2.96	7.6
399.31 Structures and Improvements - Prep Plant	12-2042	60-S2	(7)	24,395,253.87	12,289,774	13,813,148	499,652	2.05	27.6
399.41 Surface Processing Equipment - Prep Plant	12-2042	60-S2	(7)	8,155,178.09	4,079,830	4,646,211	167,625	2.06	27.7
399.44 Surface Electric Power Facilities	12-2019	40-R3	0	3,424,574.61	1,632,830	1,791,745	225,661	6.59	7.9
399.45 Underground Equipment	12-2019	12-L1	5	102,791,246.74	53,372,675	44,279,009	7,748,168	7.54	5.7
399.46 Longwall Equipment	12-2019	10-L4	5	32,346,822.36	4,725,183	26,004,298	3,470,118	10.73	7.5
399.51 Vehicles	12-2019	14-L2.5	5	1,191,523.48	723,927	408,020	70,560	5.92	5.8
399.52 Heavy Construction Equipment	12-2019	20-R2.5	5	5,988,395.72	2,907,003	2,781,973	369,171	6.16	7.5
399.60 Miscellaneous Equipment	12-2019	13-L1.5	1	2,331,379.02	1,306,694	1,001,371	170,359	7.31	5.9
399.61 Computer Equipment	12-2019	9-S2	0	392,405.87	323,306	69,100	15,064	3.84	4.6
399.70 Mine Development	12-2019	SQUARE	0	38,414,876.89	26,695,536	11,719,341	1,464,917	3.81	8.0
<b>TOTAL UTAH MINING</b>				<b>235,124,849.29</b>	<b>120,358,711</b>	<b>110,062,388</b>	<b>14,665,519</b>	<b>6.24</b>	
<b>TOTAL ELECTRIC PLANT</b>				<b>21,091,685,846.22</b>	<b>6,809,406,011</b>	<b>17,652,644,881</b>	<b>621,595,031</b>	<b>2.95</b>	

a Estimated decommissioning costs are \$6,633,750

III-20

## SERVICE LIFE STATISTICS



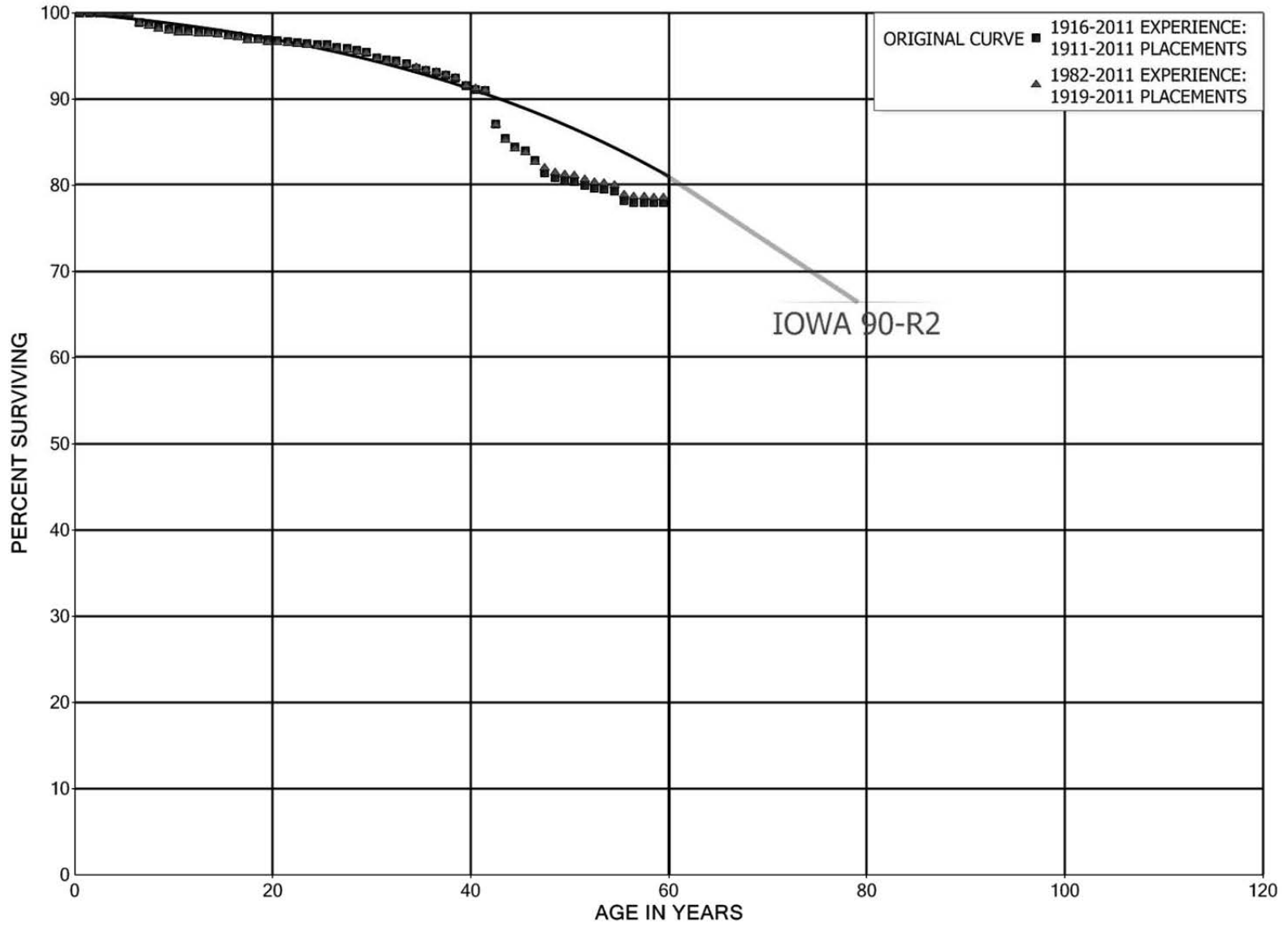
III-21

PRODUCTION PLANT





PACIFICORP  
ACCOUNT 311 STRUCTURES AND IMPROVEMENTS  
ORIGINAL AND SMOOTH SURVIVOR CURVES



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ACCOUNT 311 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1911-2011			EXPERIENCE BAND 1916-2011			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
0.0	1,009,011,991	3,769	0.0000	1.0000	100.00	
0.5	988,663,484	55,179	0.0001	0.9999	100.00	
1.5	905,081,446	155,949	0.0002	0.9998	99.99	
2.5	881,349,035	355,567	0.0004	0.9996	99.98	
3.5	857,588,068	271,958	0.0003	0.9997	99.94	
4.5	841,815,981	424,909	0.0005	0.9995	99.90	
5.5	819,603,836	8,171,541	0.0100	0.9900	99.85	
6.5	805,096,664	2,311,220	0.0029	0.9971	98.86	
7.5	794,748,824	2,124,893	0.0027	0.9973	98.58	
8.5	786,959,501	2,002,251	0.0025	0.9975	98.31	
9.5	778,760,582	1,140,962	0.0015	0.9985	98.06	
10.5	771,297,390	357,566	0.0005	0.9995	97.92	
11.5	769,358,373	1,142,532	0.0015	0.9985	97.87	
12.5	753,598,618	245,748	0.0003	0.9997	97.73	
13.5	746,785,923	813,631	0.0011	0.9989	97.70	
14.5	743,640,517	1,118,823	0.0015	0.9985	97.59	
15.5	730,007,554	1,311,055	0.0018	0.9982	97.44	
16.5	724,957,037	1,781,085	0.0025	0.9975	97.27	
17.5	708,559,538	741,805	0.0010	0.9990	97.03	
18.5	694,442,576	846,803	0.0012	0.9988	96.93	
19.5	687,052,534	387,179	0.0006	0.9994	96.81	
20.5	680,258,093	637,383	0.0009	0.9991	96.75	
21.5	670,884,737	986,849	0.0015	0.9985	96.66	
22.5	664,975,902	741,484	0.0011	0.9989	96.52	
23.5	658,743,124	508,020	0.0008	0.9992	96.41	
24.5	650,293,019	706,179	0.0011	0.9989	96.34	
25.5	621,033,543	1,603,923	0.0026	0.9974	96.23	
26.5	610,250,326	955,814	0.0016	0.9984	95.99	
27.5	553,371,449	1,387,348	0.0025	0.9975	95.84	
28.5	445,183,079	688,486	0.0015	0.9985	95.59	
29.5	436,778,577	3,319,790	0.0076	0.9924	95.45	
30.5	405,549,922	1,012,221	0.0025	0.9975	94.72	
31.5	360,847,845	507,474	0.0014	0.9986	94.49	
32.5	300,062,698	751,852	0.0025	0.9975	94.35	
33.5	192,828,350	1,142,166	0.0059	0.9941	94.12	
34.5	164,800,065	505,150	0.0031	0.9969	93.56	
35.5	115,278,431	208,905	0.0018	0.9982	93.27	
36.5	102,275,208	404,458	0.0040	0.9960	93.10	
37.5	42,159,427	151,037	0.0036	0.9964	92.73	
38.5	40,638,074	412,073	0.0101	0.9899	92.40	

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ACCOUNT 311 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1911-2011			EXPERIENCE BAND 1916-2011		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	34,067,434	132,013	0.0039	0.9961	91.47
40.5	27,602,531	56,447	0.0020	0.9980	91.11
41.5	27,527,044	1,181,512	0.0429	0.9571	90.92
42.5	26,079,782	490,418	0.0188	0.9812	87.02
43.5	23,219,132	272,947	0.0118	0.9882	85.39
44.5	22,425,089	121,497	0.0054	0.9946	84.38
45.5	22,248,443	289,110	0.0130	0.9870	83.92
46.5	20,454,973	347,744	0.0170	0.9830	82.83
47.5	17,772,246	139,552	0.0079	0.9921	81.43
48.5	12,784,743	42,148	0.0033	0.9967	80.79
49.5	12,470,123	19,915	0.0016	0.9984	80.52
50.5	12,403,239	68,059	0.0055	0.9945	80.39
51.5	11,343,803	47,193	0.0042	0.9958	79.95
52.5	10,947,133	11,449	0.0010	0.9990	79.62
53.5	8,526,133	30,911	0.0036	0.9964	79.53
54.5	6,758,231	92,558	0.0137	0.9863	79.25
55.5	6,653,130	18,014	0.0027	0.9973	78.16
56.5	5,405,485	1,687	0.0003	0.9997	77.95
57.5	3,203,527	708	0.0002	0.9998	77.92
58.5	3,202,760		0.0000	1.0000	77.91
59.5	1,700,433	2	0.0000	1.0000	77.91
60.5	87,718		0.0000	1.0000	77.91
61.5	68,448		0.0000	1.0000	77.91
62.5	36,715		0.0000	1.0000	77.91
63.5					77.91

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ACCOUNT 311 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1919-2011			EXPERIENCE BAND 1982-2011			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
0.0	530,162,534	1,552	0.0000	1.0000	100.00	
0.5	538,869,423	15,523	0.0000	1.0000	100.00	
1.5	500,731,598	136,807	0.0003	0.9997	100.00	
2.5	538,312,773	266,184	0.0005	0.9995	99.97	
3.5	631,400,568	72,002	0.0001	0.9999	99.92	
4.5	651,727,664	239,085	0.0004	0.9996	99.91	
5.5	681,213,770	8,088,404	0.0119	0.9881	99.87	
6.5	680,621,916	2,258,947	0.0033	0.9967	98.69	
7.5	732,349,714	2,104,947	0.0029	0.9971	98.36	
8.5	737,058,506	1,963,228	0.0027	0.9973	98.08	
9.5	740,400,550	1,124,199	0.0015	0.9985	97.81	
10.5	739,728,523	346,942	0.0005	0.9995	97.67	
11.5	738,004,050	1,078,887	0.0015	0.9985	97.62	
12.5	722,981,416	178,185	0.0002	0.9998	97.48	
13.5	718,695,692	779,840	0.0011	0.9989	97.45	
14.5	716,116,149	1,098,143	0.0015	0.9985	97.35	
15.5	702,557,466	1,288,671	0.0018	0.9982	97.20	
16.5	699,136,866	1,759,876	0.0025	0.9975	97.02	
17.5	685,215,782	739,816	0.0011	0.9989	96.78	
18.5	677,064,218	839,814	0.0012	0.9988	96.67	
19.5	670,021,635	384,172	0.0006	0.9994	96.55	
20.5	663,303,826	590,130	0.0009	0.9991	96.50	
21.5	654,998,015	768,367	0.0012	0.9988	96.41	
22.5	649,484,104	728,767	0.0011	0.9989	96.30	
23.5	646,000,322	485,596	0.0008	0.9992	96.19	
24.5	639,423,691	702,321	0.0011	0.9989	96.12	
25.5	610,181,946	1,603,645	0.0026	0.9974	96.01	
26.5	600,895,518	955,614	0.0016	0.9984	95.76	
27.5	546,630,260	991,454	0.0018	0.9982	95.61	
28.5	438,843,800	656,349	0.0015	0.9985	95.43	
29.5	432,848,116	3,318,670	0.0077	0.9923	95.29	
30.5	403,831,931	1,007,863	0.0025	0.9975	94.56	
31.5	359,248,594	487,851	0.0014	0.9986	94.32	
32.5	298,485,448	739,535	0.0025	0.9975	94.20	
33.5	191,264,580	793,552	0.0041	0.9959	93.96	
34.5	163,586,538	504,644	0.0031	0.9969	93.57	
35.5	114,065,409	208,781	0.0018	0.9982	93.28	
36.5	101,062,414	392,633	0.0039	0.9961	93.11	
37.5	40,961,538	150,387	0.0037	0.9963	92.75	
38.5	39,445,691	409,054	0.0104	0.9896	92.41	

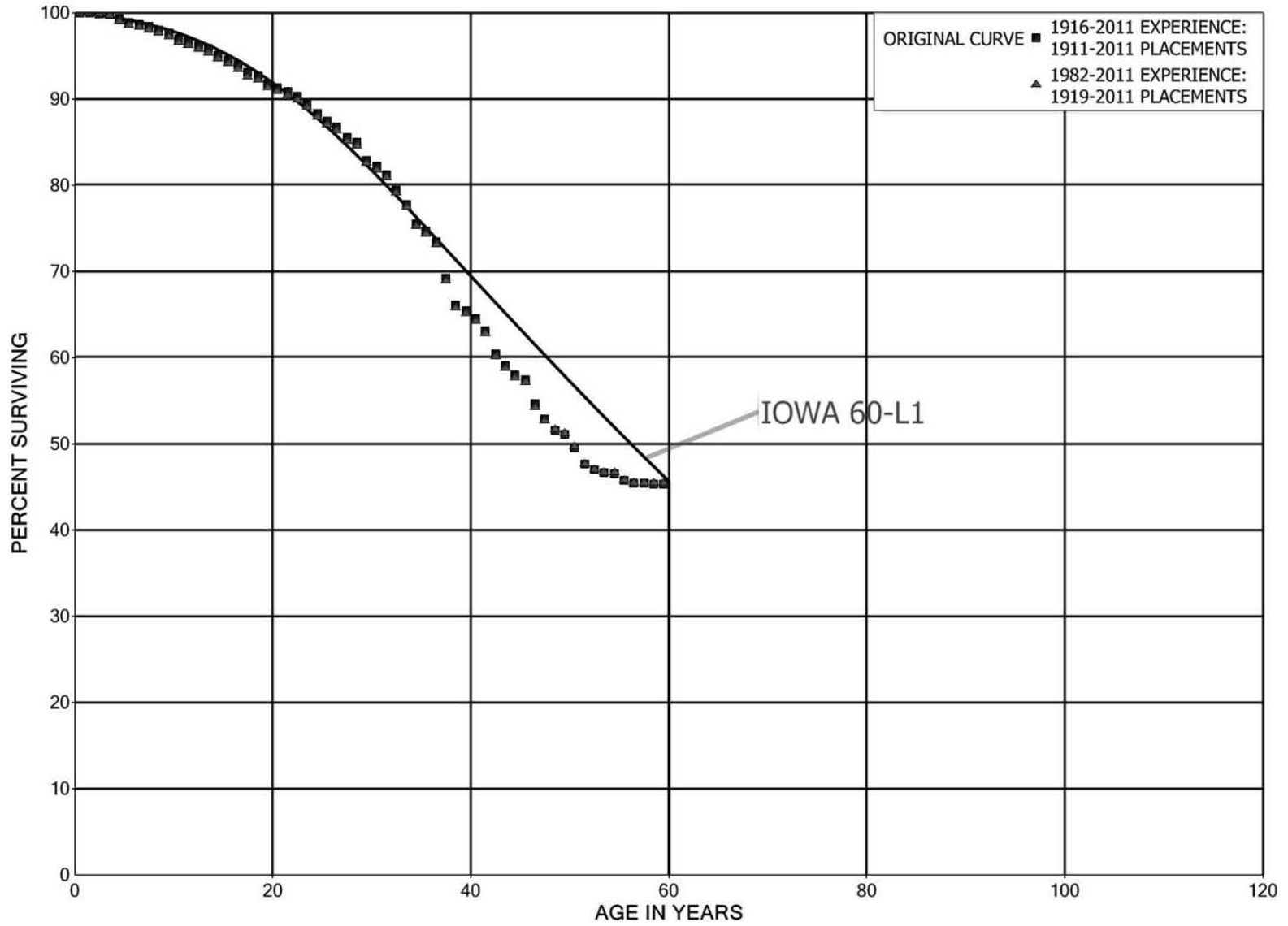
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ACCOUNT 311 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1919-2011			EXPERIENCE BAND 1982-2011		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	32,878,488	114,275	0.0035	0.9965	91.45
40.5	26,448,663	56,324	0.0021	0.9979	91.13
41.5	26,376,649	1,170,877	0.0444	0.9556	90.94
42.5	25,188,498	486,975	0.0193	0.9807	86.90
43.5	22,373,443	269,143	0.0120	0.9880	85.22
44.5	21,585,609	120,891	0.0056	0.9944	84.20
45.5	21,433,421	288,859	0.0135	0.9865	83.73
46.5	19,647,154	141,721	0.0072	0.9928	82.60
47.5	17,170,571	138,664	0.0081	0.9919	82.00
48.5	12,363,173	17,448	0.0014	0.9986	81.34
49.5	12,074,318	19,720	0.0016	0.9984	81.23
50.5	12,014,661	68,059	0.0057	0.9943	81.09
51.5	10,977,469	47,193	0.0043	0.9957	80.63
52.5	10,877,197	11,449	0.0011	0.9989	80.29
53.5	8,456,197	30,911	0.0037	0.9963	80.20
54.5	6,688,294	92,558	0.0138	0.9862	79.91
55.5	6,583,194	18,014	0.0027	0.9973	78.80
56.5	5,335,592	1,687	0.0003	0.9997	78.59
57.5	3,133,832	708	0.0002	0.9998	78.56
58.5	3,133,124		0.0000	1.0000	78.55
59.5	1,630,797		0.0000	1.0000	78.55
60.5	18,084		0.0000	1.0000	78.55
61.5					78.55
62.5	36,715		0.0000		
63.5					

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ACCOUNT 312 BOILER PLANT EQUIPMENT  
ORIGINAL AND SMOOTH SURVIVOR CURVES



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ACCOUNT 312 BOILER PLANT EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1911-2011			EXPERIENCE BAND 1916-2011		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	4,671,090,841	619,657	0.0001	0.9999	100.00
0.5	4,183,606,146	2,307,966	0.0006	0.9994	99.99
1.5	3,723,386,209	2,422,925	0.0007	0.9993	99.93
2.5	3,539,080,336	5,408,865	0.0015	0.9985	99.87
3.5	3,292,720,919	15,870,182	0.0048	0.9952	99.71
4.5	3,171,996,338	11,798,919	0.0037	0.9963	99.23
5.5	2,940,509,080	7,853,546	0.0027	0.9973	98.86
6.5	2,840,305,009	7,372,575	0.0026	0.9974	98.60
7.5	2,756,676,117	10,121,080	0.0037	0.9963	98.34
8.5	2,654,713,916	9,766,920	0.0037	0.9963	97.98
9.5	2,592,145,705	17,800,148	0.0069	0.9931	97.62
10.5	2,523,680,267	8,072,083	0.0032	0.9968	96.95
11.5	2,488,641,779	11,181,589	0.0045	0.9955	96.64
12.5	2,404,840,977	10,624,345	0.0044	0.9956	96.21
13.5	2,347,439,025	17,060,774	0.0073	0.9927	95.78
14.5	2,303,628,621	14,096,341	0.0061	0.9939	95.09
15.5	2,263,012,766	14,556,915	0.0064	0.9936	94.50
16.5	2,218,966,662	20,855,904	0.0094	0.9906	93.90
17.5	2,130,188,362	9,820,532	0.0046	0.9954	93.01
18.5	2,091,582,354	18,246,304	0.0087	0.9913	92.59
19.5	2,047,605,312	10,272,060	0.0050	0.9950	91.78
20.5	1,998,981,692	9,971,240	0.0050	0.9950	91.32
21.5	1,937,046,273	13,314,263	0.0069	0.9931	90.86
22.5	1,909,781,229	18,511,405	0.0097	0.9903	90.24
23.5	1,847,481,949	21,376,203	0.0116	0.9884	89.36
24.5	1,785,190,313	18,953,291	0.0106	0.9894	88.33
25.5	1,601,952,157	11,218,215	0.0070	0.9930	87.39
26.5	1,551,076,837	23,545,327	0.0152	0.9848	86.78
27.5	1,380,376,631	8,547,340	0.0062	0.9938	85.46
28.5	1,130,158,427	27,336,583	0.0242	0.9758	84.93
29.5	1,095,232,890	9,434,497	0.0086	0.9914	82.88
30.5	934,337,738	10,684,320	0.0114	0.9886	82.16
31.5	842,998,313	18,489,227	0.0219	0.9781	81.22
32.5	700,077,927	15,017,946	0.0215	0.9785	79.44
33.5	486,762,490	13,994,544	0.0288	0.9712	77.74
34.5	381,696,135	4,346,590	0.0114	0.9886	75.50
35.5	280,049,527	4,604,166	0.0164	0.9836	74.64
36.5	232,948,632	13,476,306	0.0579	0.9421	73.42
37.5	123,884,971	5,592,433	0.0451	0.9549	69.17
38.5	117,039,207	1,107,885	0.0095	0.9905	66.05



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ACCOUNT 312 BOILER PLANT EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1911-2011			EXPERIENCE BAND 1916-2011		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	93,769,108	1,342,167	0.0143	0.9857	65.42
40.5	75,353,896	1,665,468	0.0221	0.9779	64.49
41.5	73,250,241	3,160,035	0.0431	0.9569	63.06
42.5	69,765,525	1,504,318	0.0216	0.9784	60.34
43.5	59,100,622	1,052,840	0.0178	0.9822	59.04
44.5	58,016,966	600,771	0.0104	0.9896	57.99
45.5	57,318,962	2,821,828	0.0492	0.9508	57.39
46.5	52,034,519	1,651,356	0.0317	0.9683	54.56
47.5	40,814,871	1,018,613	0.0250	0.9750	52.83
48.5	31,930,213	307,742	0.0096	0.9904	51.51
49.5	31,593,919	926,352	0.0293	0.9707	51.02
50.5	30,532,844	1,204,034	0.0394	0.9606	49.52
51.5	24,515,214	325,621	0.0133	0.9867	47.57
52.5	23,914,085	174,264	0.0073	0.9927	46.93
53.5	19,205,999	24,905	0.0013	0.9987	46.59
54.5	15,827,577	283,242	0.0179	0.9821	46.53
55.5	15,537,904	114,443	0.0074	0.9926	45.70
56.5	10,164,101	1,309	0.0001	0.9999	45.36
57.5	7,072,844	3,499	0.0005	0.9995	45.36
58.5	7,068,344	2,464	0.0003	0.9997	45.33
59.5	3,313,167		0.0000	1.0000	45.32
60.5	316,495		0.0000	1.0000	45.32
61.5	315,662		0.0000	1.0000	45.32
62.5	266,544		0.0000	1.0000	45.32
63.5					45.32

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ACCOUNT 312 BOILER PLANT EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1919-2011			EXPERIENCE BAND 1982-2011		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	3,216,243,714	526,375	0.0002	0.9998	100.00
0.5	2,955,829,900	2,153,094	0.0007	0.9993	99.98
1.5	2,604,994,221	2,321,251	0.0009	0.9991	99.91
2.5	2,581,062,854	5,372,975	0.0021	0.9979	99.82
3.5	2,579,602,166	15,730,069	0.0061	0.9939	99.61
4.5	2,580,109,473	11,693,975	0.0045	0.9955	99.01
5.5	2,489,834,088	7,747,814	0.0031	0.9969	98.56
6.5	2,450,692,106	6,507,499	0.0027	0.9973	98.25
7.5	2,519,113,850	10,035,406	0.0040	0.9960	97.99
8.5	2,453,493,376	9,696,227	0.0040	0.9960	97.60
9.5	2,462,498,091	17,574,876	0.0071	0.9929	97.21
10.5	2,423,893,645	8,041,278	0.0033	0.9967	96.52
11.5	2,389,337,562	11,134,973	0.0047	0.9953	96.20
12.5	2,307,448,162	9,952,910	0.0043	0.9957	95.75
13.5	2,264,737,797	16,942,710	0.0075	0.9925	95.34
14.5	2,221,146,454	13,737,956	0.0062	0.9938	94.63
15.5	2,180,970,460	14,410,843	0.0066	0.9934	94.04
16.5	2,140,662,716	19,688,452	0.0092	0.9908	93.42
17.5	2,068,971,972	9,341,464	0.0045	0.9955	92.56
18.5	2,042,034,989	18,208,180	0.0089	0.9911	92.14
19.5	1,998,613,312	10,224,851	0.0051	0.9949	91.32
20.5	1,950,354,173	9,910,872	0.0051	0.9949	90.85
21.5	1,895,705,194	12,655,129	0.0067	0.9933	90.39
22.5	1,871,639,977	18,416,582	0.0098	0.9902	89.79
23.5	1,817,641,288	21,339,660	0.0117	0.9883	88.90
24.5	1,761,188,099	18,501,880	0.0105	0.9895	87.86
25.5	1,578,407,539	11,193,898	0.0071	0.9929	86.94
26.5	1,533,927,403	22,959,878	0.0150	0.9850	86.32
27.5	1,368,086,472	8,467,850	0.0062	0.9938	85.03
28.5	1,117,950,288	26,687,346	0.0239	0.9761	84.50
29.5	1,088,487,205	9,360,696	0.0086	0.9914	82.49
30.5	931,422,408	10,637,248	0.0114	0.9886	81.78
31.5	840,134,435	18,462,441	0.0220	0.9780	80.84
32.5	697,245,481	14,605,271	0.0209	0.9791	79.07
33.5	484,344,135	13,890,898	0.0287	0.9713	77.41
34.5	379,386,741	4,344,416	0.0115	0.9885	75.19
35.5	277,757,807	4,600,919	0.0166	0.9834	74.33
36.5	230,665,002	13,426,898	0.0582	0.9418	73.10
37.5	121,664,970	5,557,877	0.0457	0.9543	68.84
38.5	114,855,699	1,066,693	0.0093	0.9907	65.70

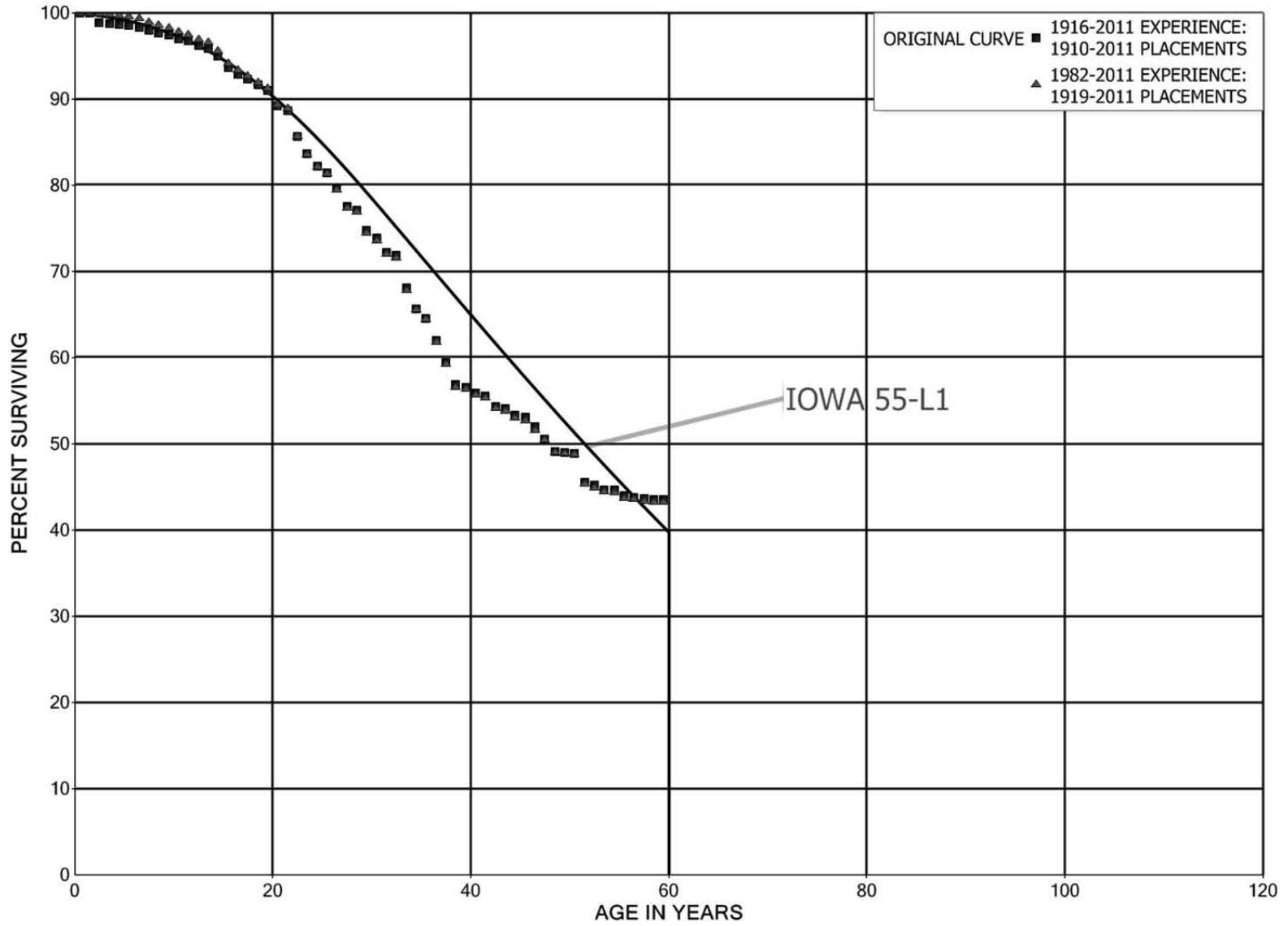
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ACCOUNT 312 BOILER PLANT EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1919-2011			EXPERIENCE BAND 1982-2011		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	91,630,388	1,324,873	0.0145	0.9855	65.09
40.5	73,287,804	1,651,905	0.0225	0.9775	64.15
41.5	71,203,720	3,021,476	0.0424	0.9576	62.70
42.5	68,159,319	1,503,905	0.0221	0.9779	60.04
43.5	57,521,446	1,047,430	0.0182	0.9818	58.71
44.5	56,450,362	600,335	0.0106	0.9894	57.65
45.5	55,784,985	2,816,778	0.0505	0.9495	57.03
46.5	50,519,517	1,436,392	0.0284	0.9716	54.15
47.5	39,514,864	787,901	0.0199	0.9801	52.61
48.5	31,071,909	230,523	0.0074	0.9926	51.56
49.5	30,841,078	920,531	0.0298	0.9702	51.18
50.5	29,797,596	1,203,194	0.0404	0.9596	49.65
51.5	23,919,616	325,621	0.0136	0.9864	47.65
52.5	23,557,512	174,264	0.0074	0.9926	47.00
53.5	18,870,126	24,905	0.0013	0.9987	46.65
54.5	15,496,182	283,242	0.0183	0.9817	46.59
55.5	15,209,315	114,443	0.0075	0.9925	45.74
56.5	9,843,615	1,309	0.0001	0.9999	45.40
57.5	6,752,358	3,499	0.0005	0.9995	45.39
58.5	6,748,205	2,464	0.0004	0.9996	45.37
59.5	2,996,458		0.0000	1.0000	45.35
60.5	683		0.0000	1.0000	45.35
61.5	1,929		0.0000	1.0000	45.35
62.5	266,544		0.0000	1.0000	45.35
63.5					45.35

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ACCOUNT 314 TURBOGENERATOR UNITS  
ORIGINAL AND SMOOTH SURVIVOR CURVES



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ACCOUNT 314 TURBOGENERATOR UNITS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1910-2011			EXPERIENCE BAND 1916-2011		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,234,516,086	25,882	0.0000	1.0000	100.00
0.5	1,142,648,774	274,101	0.0002	0.9998	100.00
1.5	1,061,780,326	12,593,541	0.0119	0.9881	99.97
2.5	1,010,641,119	725,182	0.0007	0.9993	98.79
3.5	961,505,905	1,385,629	0.0014	0.9986	98.72
4.5	915,456,050	960,676	0.0010	0.9990	98.58
5.5	875,983,335	1,729,795	0.0020	0.9980	98.47
6.5	844,400,168	2,621,787	0.0031	0.9969	98.28
7.5	811,442,302	2,541,374	0.0031	0.9969	97.97
8.5	774,892,353	2,076,244	0.0027	0.9973	97.67
9.5	753,530,656	3,755,668	0.0050	0.9950	97.40
10.5	729,207,363	1,605,221	0.0022	0.9978	96.92
11.5	705,581,567	4,224,679	0.0060	0.9940	96.70
12.5	677,135,306	1,960,397	0.0029	0.9971	96.13
13.5	657,452,649	6,555,454	0.0100	0.9900	95.85
14.5	612,402,927	8,546,110	0.0140	0.9860	94.89
15.5	574,150,884	4,471,180	0.0078	0.9922	93.57
16.5	558,093,208	3,470,029	0.0062	0.9938	92.84
17.5	532,599,726	3,960,681	0.0074	0.9926	92.26
18.5	513,271,241	3,718,981	0.0072	0.9928	91.58
19.5	502,329,712	9,805,015	0.0195	0.9805	90.91
20.5	483,562,770	2,539,900	0.0053	0.9947	89.14
21.5	469,646,877	16,444,191	0.0350	0.9650	88.67
22.5	446,863,752	10,404,485	0.0233	0.9767	85.56
23.5	424,037,787	6,993,472	0.0165	0.9835	83.57
24.5	412,016,596	3,874,582	0.0094	0.9906	82.19
25.5	391,454,380	8,440,595	0.0216	0.9784	81.42
26.5	380,397,593	10,439,648	0.0274	0.9726	79.67
27.5	337,572,163	1,633,261	0.0048	0.9952	77.48
28.5	285,364,754	8,815,390	0.0309	0.9691	77.10
29.5	275,627,563	3,361,826	0.0122	0.9878	74.72
30.5	237,327,440	5,118,528	0.0216	0.9784	73.81
31.5	216,010,427	1,266,768	0.0059	0.9941	72.22
32.5	191,473,715	9,835,387	0.0514	0.9486	71.80
33.5	141,009,932	5,192,669	0.0368	0.9632	68.11
34.5	110,246,101	1,762,150	0.0160	0.9840	65.60
35.5	96,952,461	3,971,748	0.0410	0.9590	64.55
36.5	78,758,336	3,244,087	0.0412	0.9588	61.91
37.5	62,868,021	2,678,840	0.0426	0.9574	59.36
38.5	60,120,345	306,501	0.0051	0.9949	56.83

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ACCOUNT 314 TURBOGENERATOR UNITS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1910-2011			EXPERIENCE BAND 1916-2011		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	51,459,393	617,732	0.0120	0.9880	56.54
40.5	43,870,913	263,727	0.0060	0.9940	55.86
41.5	43,601,763	931,762	0.0214	0.9786	55.52
42.5	42,343,640	199,805	0.0047	0.9953	54.34
43.5	37,584,794	541,066	0.0144	0.9856	54.08
44.5	37,031,824	200,863	0.0054	0.9946	53.30
45.5	36,811,796	754,520	0.0205	0.9795	53.01
46.5	34,308,043	961,445	0.0280	0.9720	51.93
47.5	29,158,665	792,970	0.0272	0.9728	50.47
48.5	23,307,191	80,772	0.0035	0.9965	49.10
49.5	23,226,070	35,032	0.0015	0.9985	48.93
50.5	23,181,358	1,569,238	0.0677	0.9323	48.85
51.5	18,638,700	151,983	0.0082	0.9918	45.55
52.5	17,860,303	213,173	0.0119	0.9881	45.18
53.5	15,137,471	1,881	0.0001	0.9999	44.64
54.5	12,667,324	207,999	0.0164	0.9836	44.63
55.5	12,459,326	36,905	0.0030	0.9970	43.90
56.5	8,428,721	22,189	0.0026	0.9974	43.77
57.5	6,885,450	19,185	0.0028	0.9972	43.65
58.5	6,866,265		0.0000	1.0000	43.53
59.5	3,172,583		0.0000	1.0000	43.53
60.5	312,396		0.0000	1.0000	43.53
61.5	303,250		0.0000	1.0000	43.53
62.5	303,250		0.0000	1.0000	43.53
63.5					43.53

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ACCOUNT 314 TURBOGENERATOR UNITS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1919-2011			EXPERIENCE BAND 1982-2011		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	822,781,983	20,479	0.0000	1.0000	100.00
0.5	777,772,107	274,101	0.0004	0.9996	100.00
1.5	726,250,688	701,324	0.0010	0.9990	99.96
2.5	725,133,002	680,117	0.0009	0.9991	99.87
3.5	741,434,956	1,365,469	0.0018	0.9982	99.77
4.5	738,740,821	913,174	0.0012	0.9988	99.59
5.5	720,091,091	1,695,867	0.0024	0.9976	99.47
6.5	713,906,936	2,613,258	0.0037	0.9963	99.23
7.5	703,451,111	2,536,116	0.0036	0.9964	98.87
8.5	680,404,117	2,069,438	0.0030	0.9970	98.51
9.5	688,070,069	3,743,797	0.0054	0.9946	98.21
10.5	675,386,456	1,604,207	0.0024	0.9976	97.68
11.5	651,788,038	4,214,086	0.0065	0.9935	97.45
12.5	624,388,045	1,959,295	0.0031	0.9969	96.82
13.5	611,187,728	6,555,180	0.0107	0.9893	96.51
14.5	566,154,419	8,499,631	0.0150	0.9850	95.48
15.5	527,950,983	4,468,622	0.0085	0.9915	94.04
16.5	513,944,150	3,453,913	0.0067	0.9933	93.25
17.5	494,789,942	3,905,092	0.0079	0.9921	92.62
18.5	481,548,884	3,661,770	0.0076	0.9924	91.89
19.5	470,708,296	9,747,301	0.0207	0.9793	91.19
20.5	452,477,509	2,527,587	0.0056	0.9944	89.30
21.5	442,807,425	15,990,581	0.0361	0.9639	88.80
22.5	421,222,260	10,380,620	0.0246	0.9754	85.60
23.5	402,208,944	6,992,730	0.0174	0.9826	83.49
24.5	394,463,085	3,836,432	0.0097	0.9903	82.04
25.5	373,939,064	8,424,228	0.0225	0.9775	81.24
26.5	367,212,010	10,048,142	0.0274	0.9726	79.41
27.5	327,375,708	1,629,016	0.0050	0.9950	77.23
28.5	275,172,544	8,623,895	0.0313	0.9687	76.85
29.5	269,455,668	3,361,618	0.0125	0.9875	74.44
30.5	234,517,603	5,118,418	0.0218	0.9782	73.51
31.5	213,201,448	1,266,768	0.0059	0.9941	71.91
32.5	188,721,507	9,834,137	0.0521	0.9479	71.48
33.5	138,258,974	4,615,407	0.0334	0.9666	67.76
34.5	108,072,516	1,754,643	0.0162	0.9838	65.49
35.5	94,786,540	3,971,748	0.0419	0.9581	64.43
36.5	76,592,530	3,237,294	0.0423	0.9577	61.73
37.5	60,709,864	2,636,590	0.0434	0.9566	59.12
38.5	58,004,438	306,362	0.0053	0.9947	56.55

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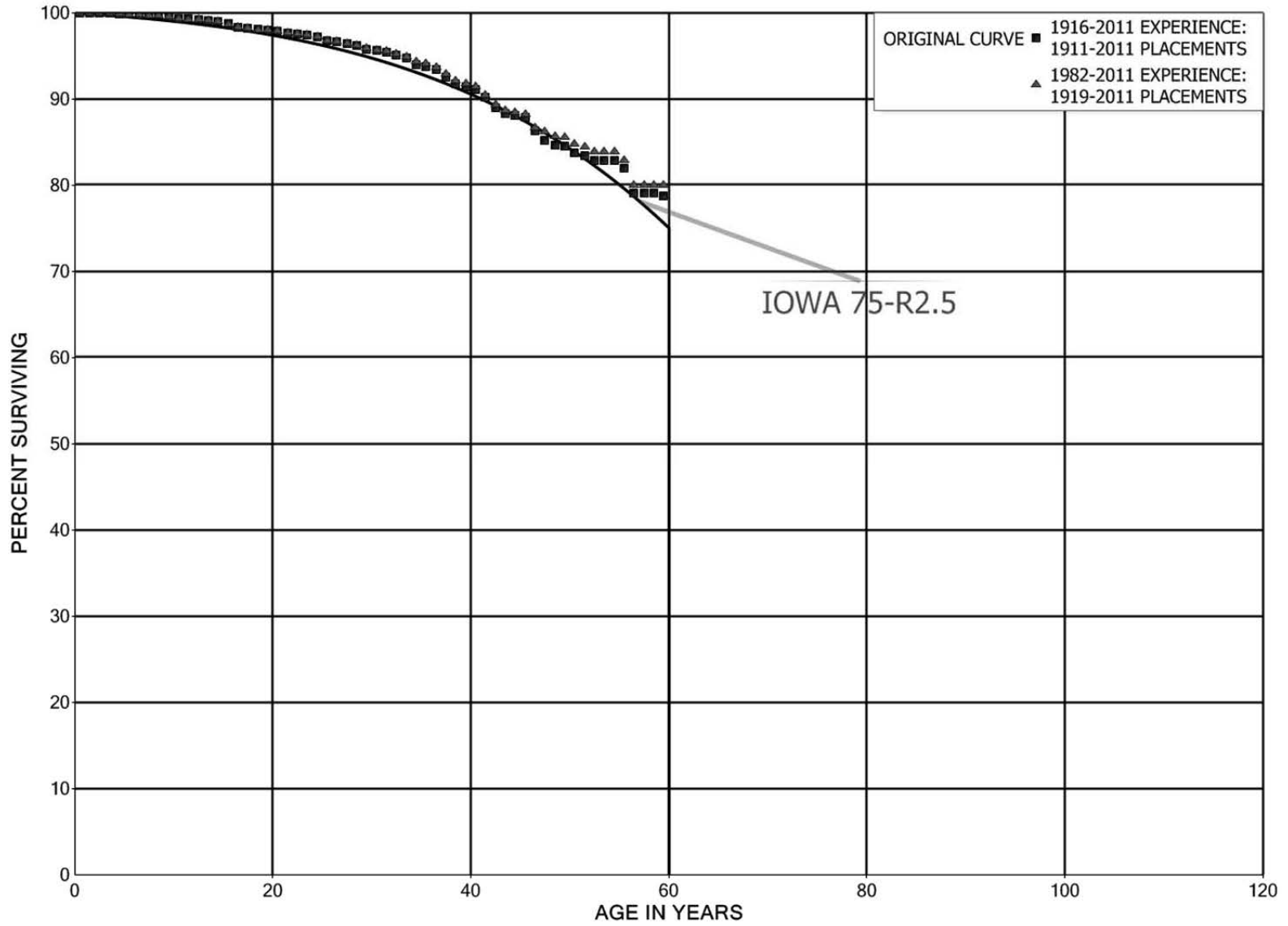
ACCOUNT 314 TURBOGENERATOR UNITS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1919-2011			EXPERIENCE BAND 1982-2011		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	49,344,302	576,182	0.0117	0.9883	56.26
40.5	41,841,961	263,175	0.0063	0.9937	55.60
41.5	41,573,363	931,762	0.0224	0.9776	55.25
42.5	40,641,602	198,993	0.0049	0.9951	54.01
43.5	35,888,478	540,821	0.0151	0.9849	53.75
44.5	35,343,627	200,863	0.0057	0.9943	52.94
45.5	35,142,764	754,453	0.0215	0.9785	52.64
46.5	32,666,444	720,229	0.0220	0.9780	51.51
47.5	27,758,817	765,111	0.0276	0.9724	50.37
48.5	22,236,210	80,772	0.0036	0.9964	48.98
49.5	22,155,438	35,032	0.0016	0.9984	48.80
50.5	22,113,879	1,569,238	0.0710	0.9290	48.73
51.5	18,130,057	151,983	0.0084	0.9916	45.27
52.5	17,492,059	213,173	0.0122	0.9878	44.89
53.5	14,769,227	1,881	0.0001	0.9999	44.34
54.5	12,299,080	207,999	0.0169	0.9831	44.34
55.5	12,091,081	36,905	0.0031	0.9969	43.59
56.5	8,060,477	22,189	0.0028	0.9972	43.45
57.5	6,517,206	19,185	0.0029	0.9971	43.33
58.5	6,553,869		0.0000	1.0000	43.21
59.5	2,860,187		0.0000	1.0000	43.21
60.5					43.21
61.5					
62.5	303,250		0.0000		
63.5					



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ACCOUNT 315 ACCESSORY ELECTRIC EQUIPMENT  
ORIGINAL AND SMOOTH SURVIVOR CURVES



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ACCOUNT 315 ACCESSORY ELECTRIC EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1911-2011			EXPERIENCE BAND 1916-2011		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	455,906,329	2,772	0.0000	1.0000	100.00
0.5	441,981,331	141,311	0.0003	0.9997	100.00
1.5	391,365,391	23,845	0.0001	0.9999	99.97
2.5	386,763,961	104,404	0.0003	0.9997	99.96
3.5	365,593,181	304,034	0.0008	0.9992	99.93
4.5	359,706,984	106,783	0.0003	0.9997	99.85
5.5	342,119,893	299,485	0.0009	0.9991	99.82
6.5	337,833,746	71,672	0.0002	0.9998	99.73
7.5	334,490,955	35,146	0.0001	0.9999	99.71
8.5	332,299,009	490,619	0.0015	0.9985	99.70
9.5	330,578,337	745,373	0.0023	0.9977	99.56
10.5	328,385,883	282,576	0.0009	0.9991	99.33
11.5	327,649,590	167,619	0.0005	0.9995	99.25
12.5	326,402,972	416,467	0.0013	0.9987	99.19
13.5	325,540,506	278,942	0.0009	0.9991	99.07
14.5	324,287,274	940,933	0.0029	0.9971	98.98
15.5	318,080,484	1,185,232	0.0037	0.9963	98.70
16.5	315,700,917	343,082	0.0011	0.9989	98.33
17.5	313,154,153	638,845	0.0020	0.9980	98.22
18.5	311,359,383	217,719	0.0007	0.9993	98.02
19.5	308,711,643	333,087	0.0011	0.9989	97.95
20.5	307,730,039	564,992	0.0018	0.9982	97.85
21.5	305,146,182	387,419	0.0013	0.9987	97.67
22.5	304,530,833	559,045	0.0018	0.9982	97.54
23.5	303,276,791	475,436	0.0016	0.9984	97.36
24.5	301,721,395	1,339,252	0.0044	0.9956	97.21
25.5	296,810,725	457,011	0.0015	0.9985	96.78
26.5	295,796,076	572,357	0.0019	0.9981	96.63
27.5	281,052,908	649,717	0.0023	0.9977	96.44
28.5	225,691,531	1,128,129	0.0050	0.9950	96.22
29.5	223,937,965	343,324	0.0015	0.9985	95.74
30.5	178,437,274	340,924	0.0019	0.9981	95.59
31.5	155,348,542	489,558	0.0032	0.9968	95.41
32.5	128,419,784	459,391	0.0036	0.9964	95.11
33.5	83,522,585	670,458	0.0080	0.9920	94.77
34.5	66,813,745	172,018	0.0026	0.9974	94.01
35.5	50,149,119	222,507	0.0044	0.9956	93.77
36.5	40,075,547	365,071	0.0091	0.9909	93.35
37.5	21,258,946	168,033	0.0079	0.9921	92.50
38.5	21,022,225	87,344	0.0042	0.9958	91.77

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ACCOUNT 315 ACCESSORY ELECTRIC EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1911-2011			EXPERIENCE BAND 1916-2011		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	17,393,527	61,772	0.0036	0.9964	91.39
40.5	13,303,846	136,253	0.0102	0.9898	91.06
41.5	13,132,470	164,625	0.0125	0.9875	90.13
42.5	12,865,763	104,879	0.0082	0.9918	89.00
43.5	10,997,557	27,423	0.0025	0.9975	88.28
44.5	10,929,978	26,391	0.0024	0.9976	88.06
45.5	10,848,553	189,902	0.0175	0.9825	87.84
46.5	9,892,783	134,668	0.0136	0.9864	86.31
47.5	7,866,424	48,504	0.0062	0.9938	85.13
48.5	6,250,059	8,473	0.0014	0.9986	84.61
49.5	6,241,548	58,540	0.0094	0.9906	84.49
50.5	5,666,382	23,169	0.0041	0.9959	83.70
51.5	5,202,495	33,298	0.0064	0.9936	83.36
52.5	5,124,720		0.0000	1.0000	82.82
53.5	4,101,514	844	0.0002	0.9998	82.82
54.5	3,384,616	37,071	0.0110	0.9890	82.81
55.5	3,346,993	116,023	0.0347	0.9653	81.90
56.5	2,380,933	1,065	0.0004	0.9996	79.06
57.5	1,565,827		0.0000	1.0000	79.02
58.5	1,563,735	5,000	0.0032	0.9968	79.02
59.5	704,201	2,674	0.0038	0.9962	78.77
60.5	57,988		0.0000	1.0000	78.47
61.5	57,849		0.0000	1.0000	78.47
62.5	47,457		0.0000	1.0000	78.47
63.5					78.47

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ACCOUNT 315 ACCESSORY ELECTRIC EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1919-2011			EXPERIENCE BAND 1982-2011		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	214,188,226		0.0000	1.0000	100.00
0.5	246,535,056	141,311	0.0006	0.9994	100.00
1.5	219,340,774	21,439	0.0001	0.9999	99.94
2.5	241,963,482	31,759	0.0001	0.9999	99.93
3.5	268,391,469	294,679	0.0011	0.9989	99.92
4.5	279,465,818	101,771	0.0004	0.9996	99.81
5.5	279,233,576	273,034	0.0010	0.9990	99.77
6.5	285,428,811	44,801	0.0002	0.9998	99.68
7.5	302,019,450	22,944	0.0001	0.9999	99.66
8.5	304,041,474	489,537	0.0016	0.9984	99.65
9.5	310,484,352	727,509	0.0023	0.9977	99.49
10.5	312,630,692	248,135	0.0008	0.9992	99.26
11.5	312,078,619	97,090	0.0003	0.9997	99.18
12.5	311,278,828	407,712	0.0013	0.9987	99.15
13.5	312,419,670	258,993	0.0008	0.9992	99.02
14.5	311,234,043	908,209	0.0029	0.9971	98.94
15.5	305,210,374	1,172,463	0.0038	0.9962	98.65
16.5	303,741,780	331,954	0.0011	0.9989	98.27
17.5	303,486,178	609,826	0.0020	0.9980	98.16
18.5	303,601,934	193,651	0.0006	0.9994	97.97
19.5	300,984,327	325,407	0.0011	0.9989	97.90
20.5	300,526,935	558,436	0.0019	0.9981	97.80
21.5	298,399,155	291,072	0.0010	0.9990	97.62
22.5	297,993,076	465,136	0.0016	0.9984	97.52
23.5	297,959,772	463,309	0.0016	0.9984	97.37
24.5	297,226,751	1,336,654	0.0045	0.9955	97.22
25.5	292,319,360	455,139	0.0016	0.9984	96.78
26.5	292,362,039	566,157	0.0019	0.9981	96.63
27.5	278,604,036	642,417	0.0023	0.9977	96.44
28.5	223,250,869	973,426	0.0044	0.9956	96.22
29.5	222,546,476	337,169	0.0015	0.9985	95.80
30.5	177,806,754	339,831	0.0019	0.9981	95.65
31.5	154,736,673	487,967	0.0032	0.9968	95.47
32.5	127,810,310	448,815	0.0035	0.9965	95.17
33.5	82,924,286	448,443	0.0054	0.9946	94.84
34.5	66,437,461	170,666	0.0026	0.9974	94.32
35.5	49,774,215	222,010	0.0045	0.9955	94.08
36.5	39,701,152	361,131	0.0091	0.9909	93.66
37.5	20,888,541	167,985	0.0080	0.9920	92.81
38.5	20,654,400	87,344	0.0042	0.9958	92.06

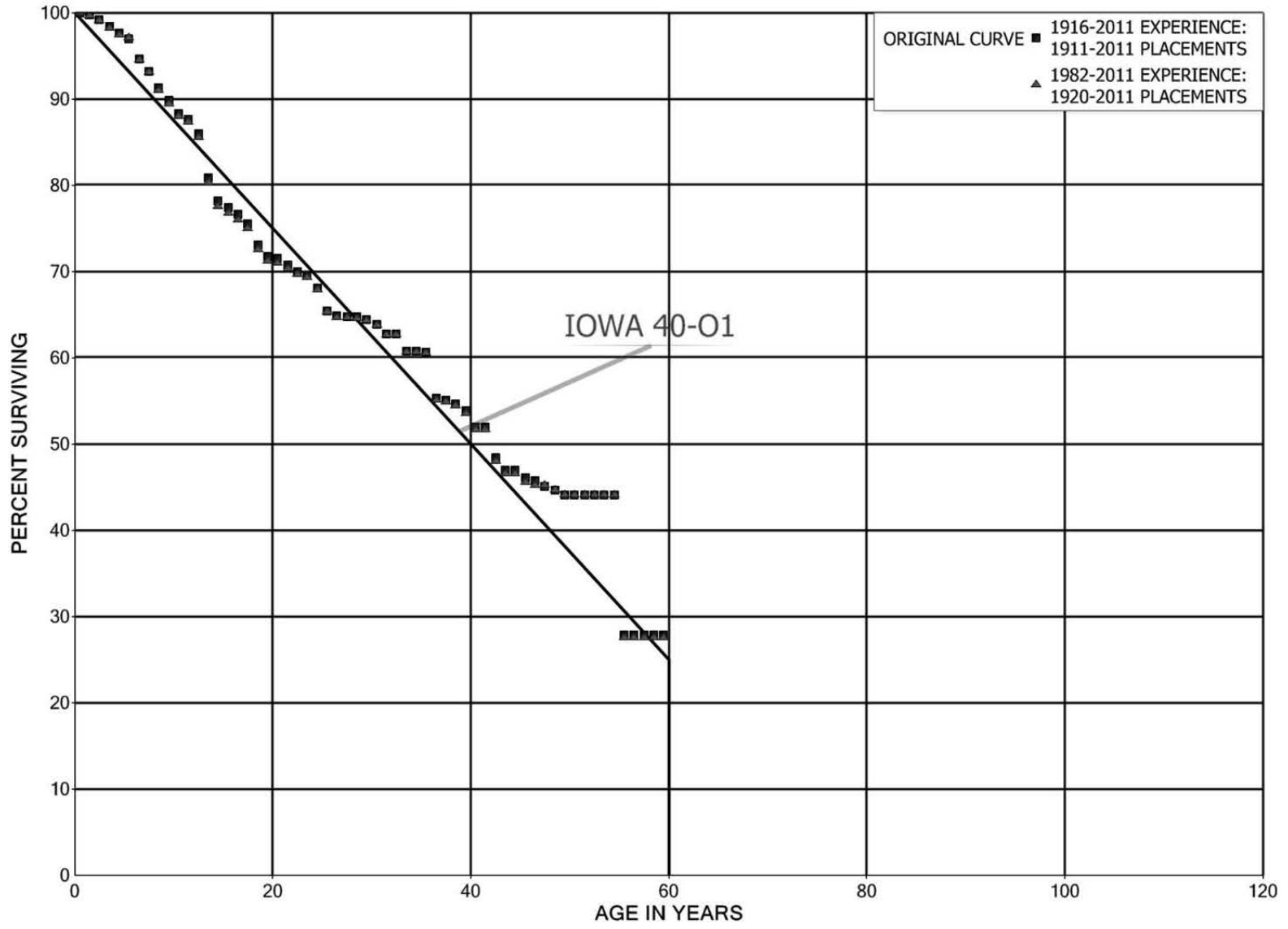
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ACCOUNT 315 ACCESSORY ELECTRIC EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1919-2011			EXPERIENCE BAND 1982-2011		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	17,025,810	61,526	0.0036	0.9964	91.67
40.5	12,945,436	136,209	0.0105	0.9895	91.34
41.5	12,775,653	162,184	0.0127	0.9873	90.38
42.5	12,589,439	89,851	0.0071	0.9929	89.23
43.5	10,736,340	27,379	0.0026	0.9974	88.60
44.5	10,670,999	26,391	0.0025	0.9975	88.37
45.5	10,594,752	189,835	0.0179	0.9821	88.15
46.5	9,643,065	40,696	0.0042	0.9958	86.57
47.5	7,710,685	48,504	0.0063	0.9937	86.21
48.5	6,145,045	8,473	0.0014	0.9986	85.67
49.5	6,136,572	58,540	0.0095	0.9905	85.55
50.5	5,566,794	22,668	0.0041	0.9959	84.73
51.5	5,116,311	33,298	0.0065	0.9935	84.39
52.5	5,057,096		0.0000	1.0000	83.84
53.5	4,034,165	844	0.0002	0.9998	83.84
54.5	3,317,267	37,071	0.0112	0.9888	83.82
55.5	3,279,644	116,023	0.0354	0.9646	82.88
56.5	2,313,584	1,065	0.0005	0.9995	79.95
57.5	1,498,478		0.0000	1.0000	79.91
58.5	1,497,750		0.0000	1.0000	79.91
59.5	643,406		0.0000	1.0000	79.91
60.5					79.91
61.5					
62.5	47,457		0.0000		
63.5					

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ACCOUNT 316 MISCELLANEOUS POWER PLANT EQUIPMENT  
ORIGINAL AND SMOOTH SURVIVOR CURVES



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ACCOUNT 316 MISCELLANEOUS POWER PLANT EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1911-2011			EXPERIENCE BAND 1916-2011		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	45,240,906		0.0000	1.0000	100.00
0.5	44,677,033	121,890	0.0027	0.9973	100.00
1.5	40,579,872	229,150	0.0056	0.9944	99.73
2.5	36,817,128	299,754	0.0081	0.9919	99.16
3.5	36,147,123	281,541	0.0078	0.9922	98.36
4.5	34,330,161	230,171	0.0067	0.9933	97.59
5.5	31,157,975	759,756	0.0244	0.9756	96.94
6.5	30,183,108	452,388	0.0150	0.9850	94.57
7.5	29,156,242	600,224	0.0206	0.9794	93.16
8.5	28,454,421	443,789	0.0156	0.9844	91.24
9.5	27,498,254	460,971	0.0168	0.9832	89.81
10.5	25,935,128	189,745	0.0073	0.9927	88.31
11.5	25,724,626	502,646	0.0195	0.9805	87.66
12.5	24,409,762	1,443,637	0.0591	0.9409	85.95
13.5	22,774,693	757,027	0.0332	0.9668	80.87
14.5	21,292,300	219,930	0.0103	0.9897	78.18
15.5	20,997,680	200,219	0.0095	0.9905	77.37
16.5	20,782,776	318,085	0.0153	0.9847	76.63
17.5	19,762,861	631,694	0.0320	0.9680	75.46
18.5	18,920,052	356,643	0.0189	0.9811	73.05
19.5	18,050,538	53,204	0.0029	0.9971	71.67
20.5	17,851,661	192,330	0.0108	0.9892	71.46
21.5	17,509,916	197,137	0.0113	0.9887	70.69
22.5	17,173,671	86,755	0.0051	0.9949	69.89
23.5	16,924,591	350,649	0.0207	0.9793	69.54
24.5	16,466,086	641,032	0.0389	0.9611	68.10
25.5	14,883,042	133,698	0.0090	0.9910	65.45
26.5	14,694,852	19,325	0.0013	0.9987	64.86
27.5	12,856,293	16,520	0.0013	0.9987	64.78
28.5	11,137,043	47,557	0.0043	0.9957	64.69
29.5	10,994,812	92,845	0.0084	0.9916	64.42
30.5	7,980,493	138,342	0.0173	0.9827	63.87
31.5	6,943,374	1,846	0.0003	0.9997	62.77
32.5	4,318,451	135,507	0.0314	0.9686	62.75
33.5	3,178,476	4,772	0.0015	0.9985	60.78
34.5	2,760,754	2,626	0.0010	0.9990	60.69
35.5	2,240,902	199,198	0.0889	0.9111	60.63
36.5	1,832,843	7,124	0.0039	0.9961	55.24
37.5	1,226,290	9,295	0.0076	0.9924	55.03
38.5	1,216,744	17,953	0.0148	0.9852	54.61

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ACCOUNT 316 MISCELLANEOUS POWER PLANT EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1911-2011			EXPERIENCE BAND 1916-2011		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	1,055,902	36,262	0.0343	0.9657	53.80
40.5	813,531		0.0000	1.0000	51.96
41.5	813,516	55,803	0.0686	0.9314	51.96
42.5	756,178	22,114	0.0292	0.9708	48.39
43.5	450,559		0.0000	1.0000	46.98
44.5	450,150	8,750	0.0194	0.9806	46.98
45.5	440,359	3,259	0.0074	0.9926	46.06
46.5	372,760	5,446	0.0146	0.9854	45.72
47.5	327,738	3,542	0.0108	0.9892	45.05
48.5	227,069	2,412	0.0106	0.9894	44.57
49.5	224,290	19	0.0001	0.9999	44.09
50.5	222,293		0.0000	1.0000	44.09
51.5	187,769		0.0000	1.0000	44.09
52.5	180,644		0.0000	1.0000	44.09
53.5	180,633		0.0000	1.0000	44.09
54.5	137,484	50,815	0.3696	0.6304	44.09
55.5	86,558		0.0000	1.0000	27.79
56.5	39,551		0.0000	1.0000	27.79
57.5	39,307		0.0000	1.0000	27.79
58.5	37,901		0.0000	1.0000	27.79
59.5	25,052		0.0000	1.0000	27.79
60.5	3,786		0.0000	1.0000	27.79
61.5	481		0.0000	1.0000	27.79
62.5					27.79



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ACCOUNT 316 MISCELLANEOUS POWER PLANT EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1920-2011			EXPERIENCE BAND 1982-2011		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	28,493,441		0.0000	1.0000	100.00
0.5	30,905,814	120,487	0.0039	0.9961	100.00
1.5	28,050,047	138,910	0.0050	0.9950	99.61
2.5	27,215,510	269,607	0.0099	0.9901	99.12
3.5	28,914,718	233,091	0.0081	0.9919	98.13
4.5	27,942,995	65,165	0.0023	0.9977	97.34
5.5	26,119,825	709,255	0.0272	0.9728	97.12
6.5	26,096,383	404,111	0.0155	0.9845	94.48
7.5	26,243,590	586,899	0.0224	0.9776	93.02
8.5	25,843,009	441,388	0.0171	0.9829	90.94
9.5	25,705,769	417,055	0.0162	0.9838	89.38
10.5	24,487,285	178,078	0.0073	0.9927	87.93
11.5	24,299,935	496,595	0.0204	0.9796	87.29
12.5	23,000,131	1,393,546	0.0606	0.9394	85.51
13.5	21,772,229	752,458	0.0346	0.9654	80.33
14.5	20,294,861	211,699	0.0104	0.9896	77.55
15.5	20,009,609	198,939	0.0099	0.9901	76.74
16.5	19,897,073	278,182	0.0140	0.9860	75.98
17.5	18,957,908	609,355	0.0321	0.9679	74.92
18.5	18,345,987	344,022	0.0188	0.9812	72.51
19.5	17,492,123	52,969	0.0030	0.9970	71.15
20.5	17,304,162	160,597	0.0093	0.9907	70.94
21.5	17,027,245	158,724	0.0093	0.9907	70.28
22.5	16,733,486	71,581	0.0043	0.9957	69.62
23.5	16,543,587	348,564	0.0211	0.9789	69.32
24.5	16,177,299	622,187	0.0385	0.9615	67.86
25.5	14,614,271	132,019	0.0090	0.9910	65.25
26.5	14,492,998	18,076	0.0012	0.9988	64.66
27.5	12,719,964	15,481	0.0012	0.9988	64.58
28.5	11,002,488	45,310	0.0041	0.9959	64.50
29.5	10,886,697	92,397	0.0085	0.9915	64.24
30.5	7,924,145	137,969	0.0174	0.9826	63.69
31.5	6,888,233	1,297	0.0002	0.9998	62.58
32.5	4,268,048	133,659	0.0313	0.9687	62.57
33.5	3,129,971	2,526	0.0008	0.9992	60.61
34.5	2,715,857	2,281	0.0008	0.9992	60.56
35.5	2,196,893	198,762	0.0905	0.9095	60.51
36.5	1,789,349	7,124	0.0040	0.9960	55.04
37.5	1,183,007	9,295	0.0079	0.9921	54.82
38.5	1,173,995	17,953	0.0153	0.9847	54.39

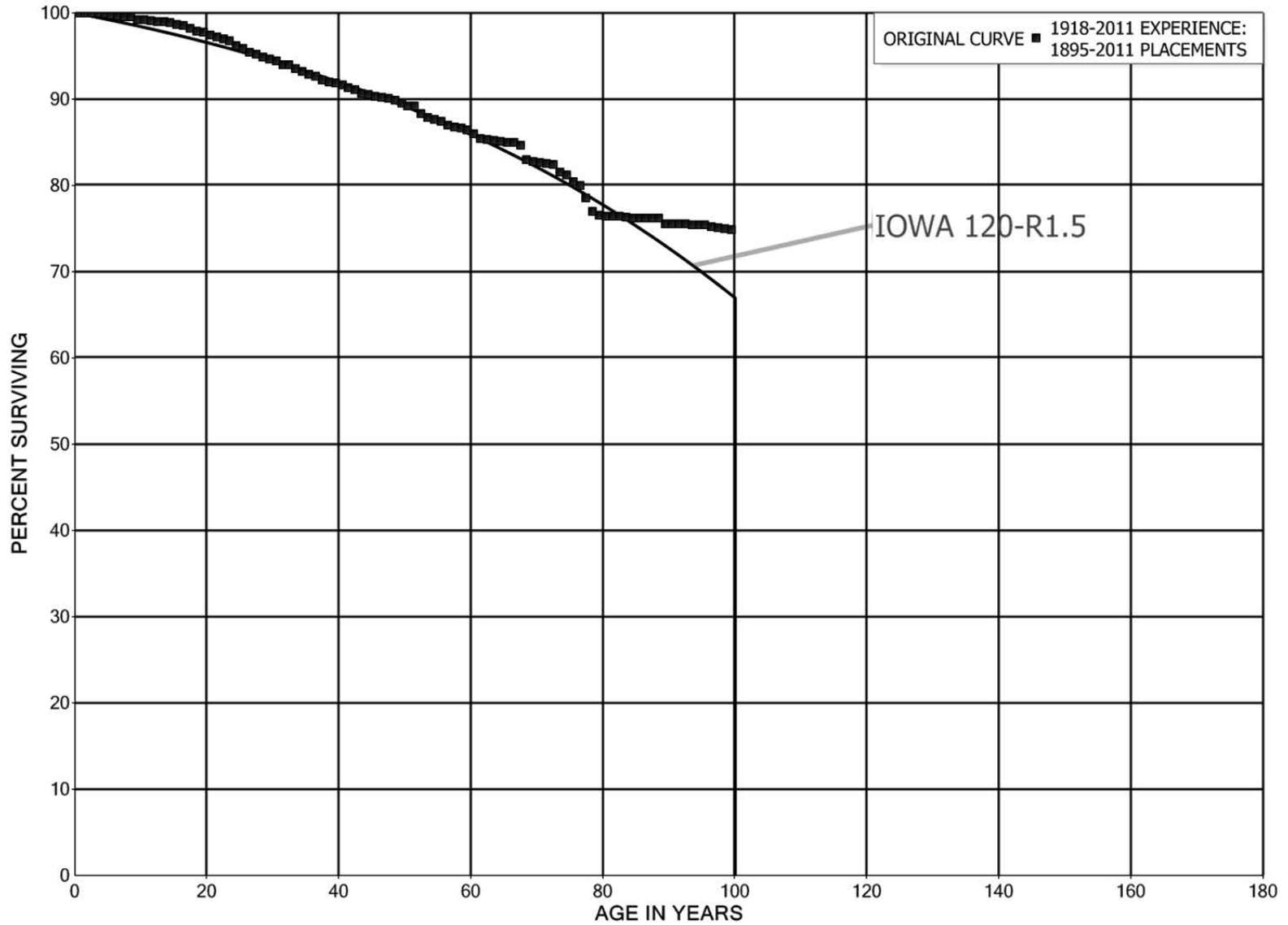
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ACCOUNT 316 MISCELLANEOUS POWER PLANT EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1920-2011			EXPERIENCE BAND 1982-2011		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	1,014,200	36,243	0.0357	0.9643	53.56
40.5	773,170		0.0000	1.0000	51.64
41.5	773,170	55,803	0.0722	0.9278	51.64
42.5	717,453	21,942	0.0306	0.9694	47.92
43.5	413,123		0.0000	1.0000	46.45
44.5	413,123	8,750	0.0212	0.9788	46.45
45.5	407,552	3,053	0.0075	0.9925	45.47
46.5	342,553		0.0000	1.0000	45.13
47.5	303,504	3,542	0.0117	0.9883	45.13
48.5	204,073	2,412	0.0118	0.9882	44.60
49.5	201,662		0.0000	1.0000	44.07
50.5	201,250		0.0000	1.0000	44.07
51.5	184,904		0.0000	1.0000	44.07
52.5	177,827		0.0000	1.0000	44.07
53.5	177,834		0.0000	1.0000	44.07
54.5	134,825	50,815	0.3769	0.6231	44.07
55.5	83,974		0.0000	1.0000	27.46
56.5	37,211		0.0000	1.0000	27.46
57.5	38,374		0.0000	1.0000	27.46
58.5	37,114		0.0000	1.0000	27.46
59.5	24,268		0.0000	1.0000	27.46
60.5	3,305		0.0000	1.0000	27.46
61.5	481		0.0000	1.0000	27.46
62.5					27.46

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ACCOUNT 331 STRUCTURES AND IMPROVEMENTS  
ORIGINAL AND SMOOTH SURVIVOR CURVES



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ACCOUNT 331 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1895-2011			EXPERIENCE BAND 1918-2011			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
0.0	133,912,846	519	0.0000	1.0000	100.00	
0.5	108,172,373	7,510	0.0001	0.9999	100.00	
1.5	103,598,378	10,913	0.0001	0.9999	99.99	
2.5	94,105,299	74,918	0.0008	0.9992	99.98	
3.5	91,048,903	40,523	0.0004	0.9996	99.90	
4.5	88,304,860	121,198	0.0014	0.9986	99.86	
5.5	85,930,392	104,716	0.0012	0.9988	99.72	
6.5	83,913,117	75,151	0.0009	0.9991	99.60	
7.5	80,806,776	41,642	0.0005	0.9995	99.51	
8.5	80,091,382	188,412	0.0024	0.9976	99.46	
9.5	78,172,126	38,528	0.0005	0.9995	99.23	
10.5	77,323,013	91,479	0.0012	0.9988	99.18	
11.5	76,713,344	49,906	0.0007	0.9993	99.06	
12.5	75,020,951	60,206	0.0008	0.9992	98.99	
13.5	74,681,427	94,563	0.0013	0.9987	98.91	
14.5	71,568,101	98,552	0.0014	0.9986	98.79	
15.5	67,829,996	127,443	0.0019	0.9981	98.65	
16.5	63,277,379	199,374	0.0032	0.9968	98.47	
17.5	57,360,903	169,021	0.0029	0.9971	98.16	
18.5	42,811,479	73,266	0.0017	0.9983	97.87	
19.5	34,825,606	111,808	0.0032	0.9968	97.70	
20.5	33,869,448	89,119	0.0026	0.9974	97.39	
21.5	32,673,115	56,104	0.0017	0.9983	97.13	
22.5	31,486,815	79,857	0.0025	0.9975	96.96	
23.5	30,152,687	183,245	0.0061	0.9939	96.72	
24.5	29,754,691	107,780	0.0036	0.9964	96.13	
25.5	28,650,151	127,302	0.0044	0.9956	95.78	
26.5	27,652,160	53,831	0.0019	0.9981	95.36	
27.5	27,465,115	106,018	0.0039	0.9961	95.17	
28.5	26,319,707	57,076	0.0022	0.9978	94.80	
29.5	25,962,281	52,258	0.0020	0.9980	94.60	
30.5	25,781,251	121,110	0.0047	0.9953	94.41	
31.5	25,002,692	15,921	0.0006	0.9994	93.96	
32.5	24,691,499	117,881	0.0048	0.9952	93.90	
33.5	24,362,991	59,249	0.0024	0.9976	93.46	
34.5	23,981,803	89,845	0.0037	0.9963	93.23	
35.5	23,819,359	60,221	0.0025	0.9975	92.88	
36.5	23,640,995	127,416	0.0054	0.9946	92.65	
37.5	23,292,511	40,659	0.0017	0.9983	92.15	
38.5	23,097,156	46,259	0.0020	0.9980	91.98	

PACIFICORP

ACCOUNT 331 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1895-2011			EXPERIENCE BAND 1918-2011		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	22,775,739	37,022	0.0016	0.9984	91.80
40.5	22,512,707	89,618	0.0040	0.9960	91.65
41.5	21,881,622	47,216	0.0022	0.9978	91.29
42.5	21,779,754	120,329	0.0055	0.9945	91.09
43.5	21,306,282	28,065	0.0013	0.9987	90.59
44.5	21,240,075	33,651	0.0016	0.9984	90.47
45.5	20,351,386	30,732	0.0015	0.9985	90.32
46.5	20,133,901	36,774	0.0018	0.9982	90.19
47.5	19,989,005	33,919	0.0017	0.9983	90.02
48.5	19,902,934	92,445	0.0046	0.9954	89.87
49.5	18,666,609	52,252	0.0028	0.9972	89.45
50.5	18,564,734	10,363	0.0006	0.9994	89.20
51.5	18,430,340	175,543	0.0095	0.9905	89.15
52.5	18,188,826	88,949	0.0049	0.9951	88.30
53.5	13,820,112	45,767	0.0033	0.9967	87.87
54.5	13,676,734	22,690	0.0017	0.9983	87.58
55.5	12,978,555	65,177	0.0050	0.9950	87.43
56.5	12,290,848	36,145	0.0029	0.9971	87.00
57.5	12,104,979	15,085	0.0012	0.9988	86.74
58.5	8,620,358	26,594	0.0031	0.9969	86.63
59.5	7,571,616	40,647	0.0054	0.9946	86.36
60.5	7,117,844	38,262	0.0054	0.9946	85.90
61.5	6,480,160	14,662	0.0023	0.9977	85.44
62.5	6,431,931	6,486	0.0010	0.9990	85.25
63.5	6,409,770	10,435	0.0016	0.9984	85.16
64.5	6,380,221	6,817	0.0011	0.9989	85.02
65.5	6,364,704	1,369	0.0002	0.9998	84.93
66.5	6,287,133	20,956	0.0033	0.9967	84.91
67.5	6,199,637	120,039	0.0194	0.9806	84.63
68.5	6,078,720	20,734	0.0034	0.9966	82.99
69.5	6,049,497	3,535	0.0006	0.9994	82.71
70.5	6,033,565	11,991	0.0020	0.9980	82.66
71.5	6,015,212	6,223	0.0010	0.9990	82.49
72.5	5,999,935	63,640	0.0106	0.9894	82.41
73.5	5,931,387	30,220	0.0051	0.9949	81.54
74.5	5,898,793	51,141	0.0087	0.9913	81.12
75.5	5,832,365	34,790	0.0060	0.9940	80.42
76.5	5,796,877	106,332	0.0183	0.9817	79.94
77.5	5,689,924	114,250	0.0201	0.9799	78.47
78.5	4,638,395	21,565	0.0046	0.9954	76.90

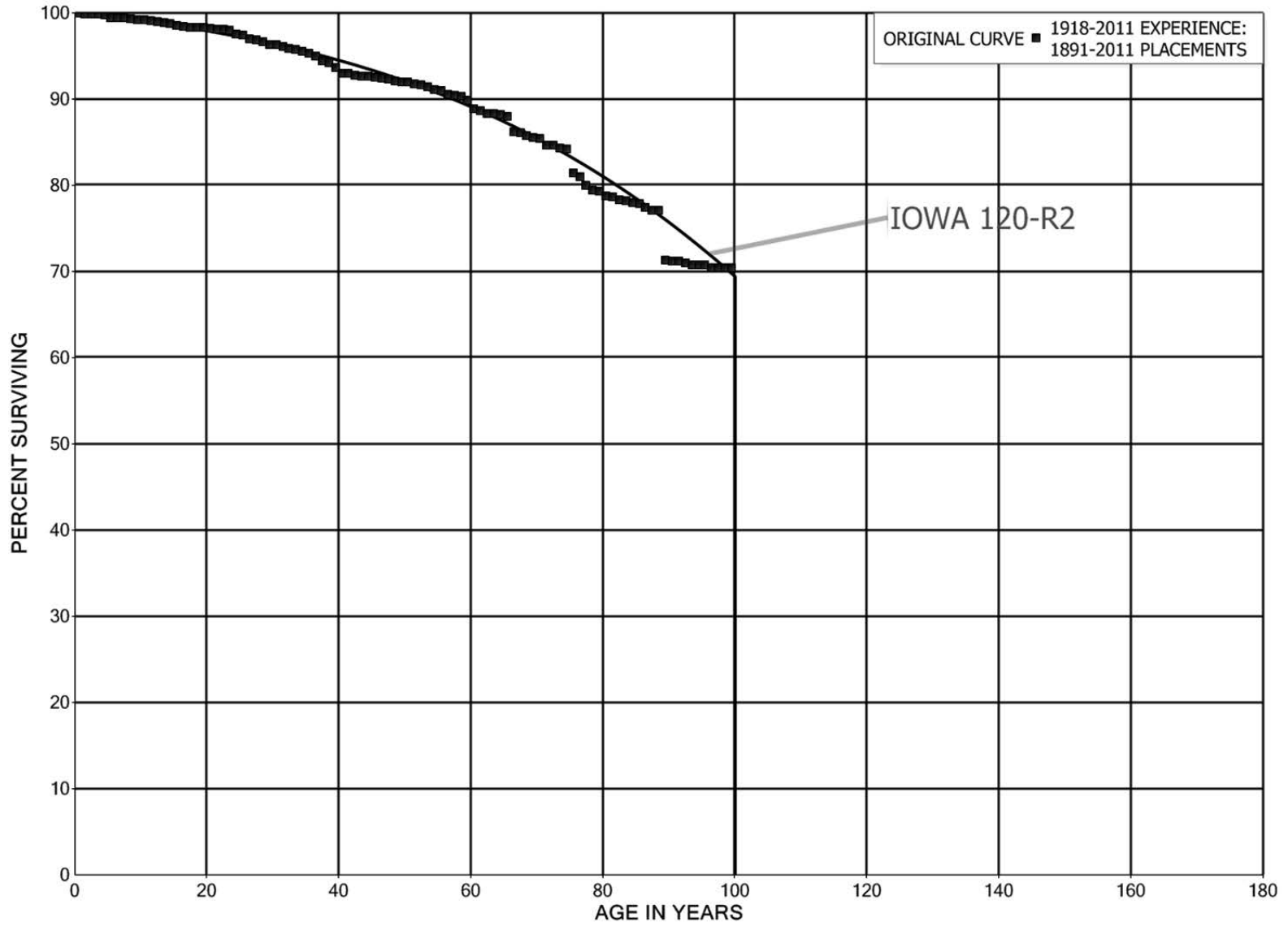
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ACCOUNT 331 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1895-2011			EXPERIENCE BAND 1918-2011			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	4,557,597	8,198	0.0018	0.9982	76.54	
80.5	4,545,921	2,224	0.0005	0.9995	76.40	
81.5	4,539,532	1,081	0.0002	0.9998	76.36	
82.5	4,508,333	4,189	0.0009	0.9991	76.34	
83.5	4,200,733	5,189	0.0012	0.9988	76.27	
84.5	3,687,471	184	0.0000	1.0000	76.18	
85.5	3,534,225	1,975	0.0006	0.9994	76.18	
86.5	3,158,594	78	0.0000	1.0000	76.13	
87.5	2,746,213	148	0.0001	0.9999	76.13	
88.5	2,531,956	19,845	0.0078	0.9922	76.13	
89.5	2,453,681		0.0000	1.0000	75.53	
90.5	2,452,152	254	0.0001	0.9999	75.53	
91.5	2,373,075	2,270	0.0010	0.9990	75.52	
92.5	2,370,220	237	0.0001	0.9999	75.45	
93.5	2,129,213		0.0000	1.0000	75.44	
94.5	1,501,856		0.0000	1.0000	75.44	
95.5	1,490,748	6,245	0.0042	0.9958	75.44	
96.5	1,102,996	866	0.0008	0.9992	75.13	
97.5	571,658	511	0.0009	0.9991	75.07	
98.5	532,286	1,518	0.0029	0.9971	75.00	
99.5	530,768	41	0.0001	0.9999	74.79	
100.5	215,245		0.0000	1.0000	74.78	
101.5	192,223	511	0.0027	0.9973	74.78	
102.5	191,712	1,087	0.0057	0.9943	74.58	
103.5	119,157	54	0.0005	0.9995	74.16	
104.5	108,125		0.0000	1.0000	74.13	
105.5	106,571		0.0000	1.0000	74.13	
106.5	106,571		0.0000	1.0000	74.13	
107.5	106,571		0.0000	1.0000	74.13	
108.5	96,486		0.0000	1.0000	74.13	
109.5	94,867	66	0.0007	0.9993	74.13	
110.5	94,801	1,950	0.0206	0.9794	74.07	
111.5	92,851		0.0000	1.0000	72.55	
112.5	92,851		0.0000	1.0000	72.55	
113.5	92,851	4,882	0.0526	0.9474	72.55	
114.5	49,347		0.0000	1.0000	68.74	
115.5	26,327		0.0000	1.0000	68.74	
116.5					68.74	

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ACCOUNT 332 RESERVOIRS, DAMS AND WATERWAYS  
ORIGINAL AND SMOOTH SURVIVOR CURVES



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PACIFICORP

ACCOUNT 332 RESERVOIRS, DAMS AND WATERWAYS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1891-2011			EXPERIENCE BAND 1918-2011		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	397,931,333	51,891	0.0001	0.9999	100.00
0.5	364,667,731	373,526	0.0010	0.9990	99.99
1.5	350,378,117	40,974	0.0001	0.9999	99.88
2.5	331,403,830	120,794	0.0004	0.9996	99.87
3.5	317,629,306	250,378	0.0008	0.9992	99.84
4.5	312,252,880	979,395	0.0031	0.9969	99.76
5.5	306,603,763	104,406	0.0003	0.9997	99.44
6.5	301,181,670	150,358	0.0005	0.9995	99.41
7.5	289,869,098	131,971	0.0005	0.9995	99.36
8.5	284,846,235	480,212	0.0017	0.9983	99.32
9.5	281,668,501	48,149	0.0002	0.9998	99.15
10.5	270,160,793	178,702	0.0007	0.9993	99.13
11.5	260,883,721	158,663	0.0006	0.9994	99.07
12.5	259,790,779	326,516	0.0013	0.9987	99.01
13.5	256,449,798	392,054	0.0015	0.9985	98.88
14.5	252,415,623	442,334	0.0018	0.9982	98.73
15.5	245,889,668	386,424	0.0016	0.9984	98.56
16.5	239,720,839	279,583	0.0012	0.9988	98.40
17.5	232,408,637	75,988	0.0003	0.9997	98.29
18.5	228,539,604	34,874	0.0002	0.9998	98.26
19.5	218,183,910	253,088	0.0012	0.9988	98.24
20.5	211,804,413	137,506	0.0006	0.9994	98.13
21.5	206,769,848	77,430	0.0004	0.9996	98.06
22.5	202,923,528	275,425	0.0014	0.9986	98.03
23.5	199,030,699	788,276	0.0040	0.9960	97.89
24.5	196,481,237	269,122	0.0014	0.9986	97.51
25.5	192,049,082	737,235	0.0038	0.9962	97.37
26.5	190,212,247	382,318	0.0020	0.9980	97.00
27.5	186,690,137	364,488	0.0020	0.9980	96.80
28.5	182,999,939	609,898	0.0033	0.9967	96.61
29.5	179,115,500	36,058	0.0002	0.9998	96.29
30.5	177,616,273	317,965	0.0018	0.9982	96.27
31.5	171,587,926	518,253	0.0030	0.9970	96.10
32.5	169,877,597	129,436	0.0008	0.9992	95.81
33.5	169,516,264	327,085	0.0019	0.9981	95.74
34.5	169,036,518	428,722	0.0025	0.9975	95.55
35.5	168,451,153	552,702	0.0033	0.9967	95.31
36.5	167,855,759	1,091,726	0.0065	0.9935	95.00
37.5	164,682,630	428,629	0.0026	0.9974	94.38
38.5	162,596,696	826,700	0.0051	0.9949	94.13



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ACCOUNT 332 RESERVOIRS, DAMS AND WATERWAYS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1891-2011			EXPERIENCE BAND 1918-2011		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	159,907,327	1,160,268	0.0073	0.9927	93.66
40.5	157,258,749	124,712	0.0008	0.9992	92.98
41.5	155,919,681	231,629	0.0015	0.9985	92.90
42.5	154,638,833	170,795	0.0011	0.9989	92.76
43.5	154,082,253	46,221	0.0003	0.9997	92.66
44.5	153,695,451	193,803	0.0013	0.9987	92.63
45.5	149,341,905	276,313	0.0019	0.9981	92.52
46.5	145,969,605	31,293	0.0002	0.9998	92.35
47.5	145,763,520	328,585	0.0023	0.9977	92.33
48.5	144,526,417	282,979	0.0020	0.9980	92.12
49.5	139,076,794	48,305	0.0003	0.9997	91.94
50.5	138,956,012	234,491	0.0017	0.9983	91.91
51.5	138,660,047	249,803	0.0018	0.9982	91.75
52.5	138,324,595	302,437	0.0022	0.9978	91.59
53.5	93,832,612	302,120	0.0032	0.9968	91.38
54.5	92,936,674	169,866	0.0018	0.9982	91.09
55.5	85,061,108	375,577	0.0044	0.9956	90.92
56.5	77,812,277	89,018	0.0011	0.9989	90.52
57.5	77,624,129	111,760	0.0014	0.9986	90.42
58.5	45,167,564	230,537	0.0051	0.9949	90.29
59.5	39,391,870	452,916	0.0115	0.9885	89.83
60.5	36,566,685	67,748	0.0019	0.9981	88.80
61.5	30,448,564	106,204	0.0035	0.9965	88.63
62.5	29,414,448	6,867	0.0002	0.9998	88.32
63.5	29,402,422	27,751	0.0009	0.9991	88.30
64.5	29,357,433	74,871	0.0026	0.9974	88.22
65.5	29,276,260	594,955	0.0203	0.9797	87.99
66.5	28,656,122	53,420	0.0019	0.9981	86.20
67.5	28,523,704	91,445	0.0032	0.9968	86.04
68.5	28,400,210	85,779	0.0030	0.9970	85.77
69.5	28,296,236	33,979	0.0012	0.9988	85.51
70.5	28,214,776	263,478	0.0093	0.9907	85.41
71.5	27,943,380	14,850	0.0005	0.9995	84.61
72.5	27,917,079	92,045	0.0033	0.9967	84.56
73.5	27,779,869	29,921	0.0011	0.9989	84.28
74.5	27,731,951	911,630	0.0329	0.9671	84.19
75.5	26,776,466	166,763	0.0062	0.9938	81.43
76.5	26,584,221	325,831	0.0123	0.9877	80.92
77.5	26,236,244	183,410	0.0070	0.9930	79.93
78.5	21,058,767	12,234	0.0006	0.9994	79.37

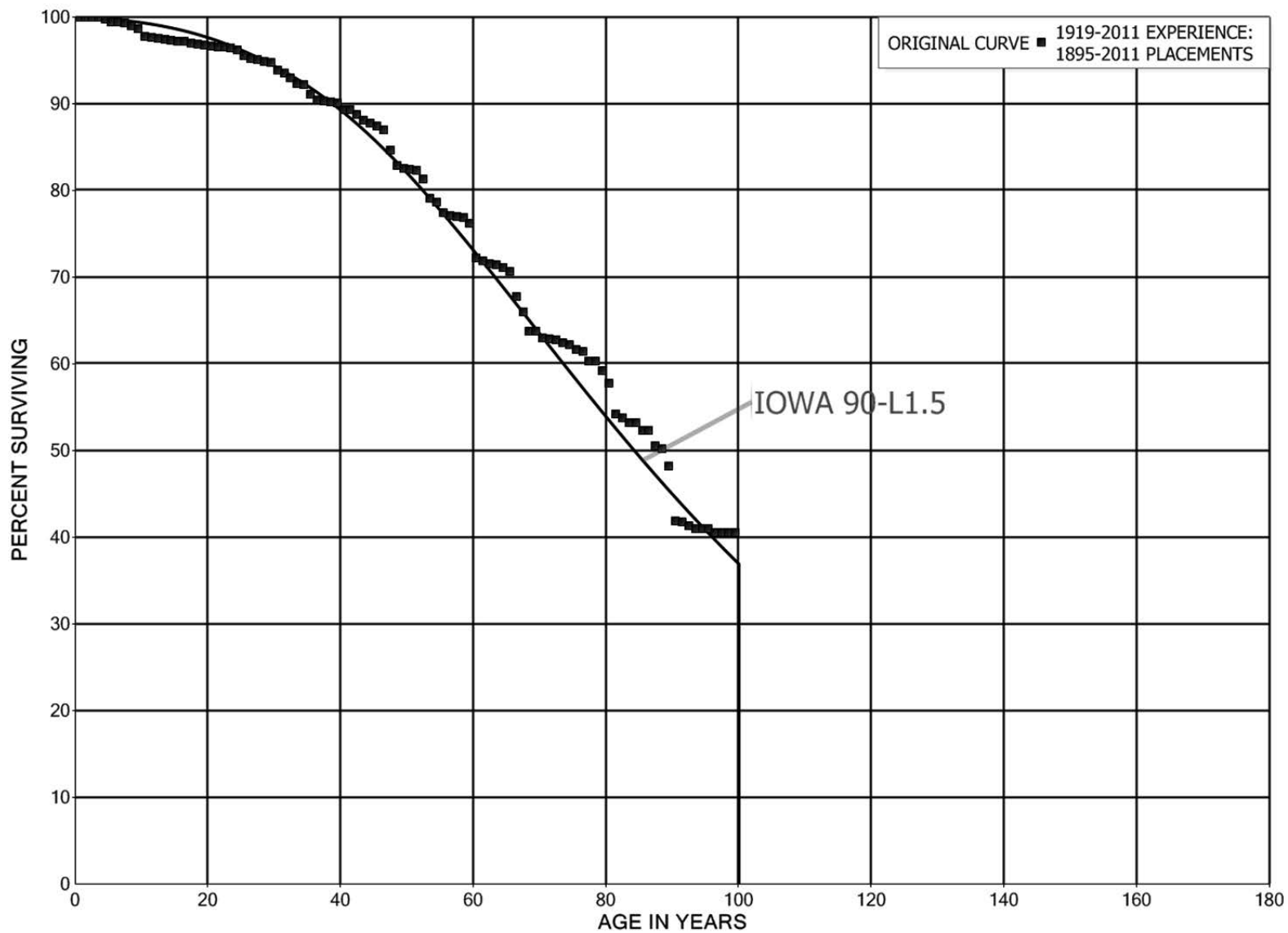
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ACCOUNT 332 RESERVOIRS, DAMS AND WATERWAYS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1891-2011			EXPERIENCE BAND 1918-2011			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	20,421,808	148,686	0.0073	0.9927	79.32	
80.5	20,183,604	20,722	0.0010	0.9990	78.75	
81.5	20,148,239	100,947	0.0050	0.9950	78.66	
82.5	19,988,757	29,583	0.0015	0.9985	78.27	
83.5	18,876,348	62,180	0.0033	0.9967	78.15	
84.5	16,443,502	15,564	0.0009	0.9991	77.90	
85.5	16,221,163	89,812	0.0055	0.9945	77.82	
86.5	13,687,646	53,682	0.0039	0.9961	77.39	
87.5	11,589,088	5,689	0.0005	0.9995	77.09	
88.5	11,175,502	838,242	0.0750	0.9250	77.05	
89.5	9,643,476	11,632	0.0012	0.9988	71.27	
90.5	9,026,057	1,153	0.0001	0.9999	71.19	
91.5	8,959,625	31,138	0.0035	0.9965	71.18	
92.5	8,744,119	24,067	0.0028	0.9972	70.93	
93.5	7,426,691	566	0.0001	0.9999	70.73	
94.5	6,593,605	1,006	0.0002	0.9998	70.73	
95.5	6,563,606	25,847	0.0039	0.9961	70.72	
96.5	5,165,521	3,503	0.0007	0.9993	70.44	
97.5	4,019,665	79	0.0000	1.0000	70.39	
98.5	1,403,560	462	0.0003	0.9997	70.39	
99.5	1,403,098	9,500	0.0068	0.9932	70.37	
100.5	1,015,053	2,432	0.0024	0.9976	69.89	
101.5	771,673		0.0000	1.0000	69.72	
102.5	771,673		0.0000	1.0000	69.72	
103.5	653,408		0.0000	1.0000	69.72	
104.5	653,408		0.0000	1.0000	69.72	
105.5	650,087	398	0.0006	0.9994	69.72	
106.5	649,689		0.0000	1.0000	69.68	
107.5	649,689		0.0000	1.0000	69.68	
108.5	649,689		0.0000	1.0000	69.68	
109.5	602,470		0.0000	1.0000	69.68	
110.5	602,470		0.0000	1.0000	69.68	
111.5	602,470		0.0000	1.0000	69.68	
112.5	602,470	4,204	0.0070	0.9930	69.68	
113.5	598,266	786	0.0013	0.9987	69.19	
114.5	132,404		0.0000	1.0000	69.10	
115.5	88,434		0.0000	1.0000	69.10	
116.5					69.10	

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ACCOUNT 333 WATER WHEELS, TURBINES AND GENERATORS  
ORIGINAL AND SMOOTH SURVIVOR CURVES



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PACIFICORP

ACCOUNT 333 WATER WHEELS, TURBINES AND GENERATORS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1895-2011			EXPERIENCE BAND 1919-2011		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	134,084,980	8,839	0.0001	0.9999	100.00
0.5	125,280,912	50	0.0000	1.0000	99.99
1.5	123,867,824	3,113	0.0000	1.0000	99.99
2.5	113,934,540	58,009	0.0005	0.9995	99.99
3.5	101,390,426	176,341	0.0017	0.9983	99.94
4.5	97,350,092	372,062	0.0038	0.9962	99.77
5.5	94,836,770	30,802	0.0003	0.9997	99.38
6.5	88,131,299	35,093	0.0004	0.9996	99.35
7.5	84,587,069	313,279	0.0037	0.9963	99.31
8.5	83,592,996	262,807	0.0031	0.9969	98.95
9.5	80,635,267	779,210	0.0097	0.9903	98.63
10.5	76,215,491	53,027	0.0007	0.9993	97.68
11.5	72,689,155	81,788	0.0011	0.9989	97.61
12.5	71,842,073	48,647	0.0007	0.9993	97.50
13.5	71,149,016	101,376	0.0014	0.9986	97.44
14.5	64,864,134	46,527	0.0007	0.9993	97.30
15.5	59,771,229	27,402	0.0005	0.9995	97.23
16.5	58,088,831	136,594	0.0024	0.9976	97.18
17.5	56,203,118	68,924	0.0012	0.9988	96.96
18.5	54,901,609	32,805	0.0006	0.9994	96.84
19.5	52,714,157	62,835	0.0012	0.9988	96.78
20.5	51,384,032	61,701	0.0012	0.9988	96.66
21.5	49,017,116	1,500	0.0000	1.0000	96.55
22.5	48,666,940	85,168	0.0018	0.9982	96.54
23.5	45,866,942	92,877	0.0020	0.9980	96.38
24.5	45,190,981	327,489	0.0072	0.9928	96.18
25.5	44,223,597	142,122	0.0032	0.9968	95.48
26.5	43,121,006	60,253	0.0014	0.9986	95.18
27.5	42,714,893	84,688	0.0020	0.9980	95.04
28.5	41,105,758	56,140	0.0014	0.9986	94.85
29.5	39,741,503	388,425	0.0098	0.9902	94.73
30.5	37,539,295	123,610	0.0033	0.9967	93.80
31.5	37,031,181	226,949	0.0061	0.9939	93.49
32.5	36,606,510	268,389	0.0073	0.9927	92.92
33.5	36,212,838	38,766	0.0011	0.9989	92.24
34.5	36,139,191	432,015	0.0120	0.9880	92.14
35.5	35,706,219	265,147	0.0074	0.9926	91.04
36.5	35,433,321	8,878	0.0003	0.9997	90.36
37.5	35,398,289	49,561	0.0014	0.9986	90.34
38.5	35,171,456	59,147	0.0017	0.9983	90.21

PACIFICORP

ACCOUNT 333 WATER WHEELS, TURBINES AND GENERATORS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1895-2011			EXPERIENCE BAND 1919-2011			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	35,082,253	285,088	0.0081	0.9919	90.06	
40.5	33,874,419	8,600	0.0003	0.9997	89.33	
41.5	33,706,133	230,336	0.0068	0.9932	89.30	
42.5	33,434,414	246,603	0.0074	0.9926	88.69	
43.5	33,118,147	108,424	0.0033	0.9967	88.04	
44.5	32,958,669	135,796	0.0041	0.9959	87.75	
45.5	32,722,278	156,899	0.0048	0.9952	87.39	
46.5	32,552,299	871,431	0.0268	0.9732	86.97	
47.5	31,504,915	675,795	0.0215	0.9785	84.64	
48.5	30,740,316	132,233	0.0043	0.9957	82.83	
49.5	29,486,993	28,014	0.0010	0.9990	82.47	
50.5	29,388,827	30,257	0.0010	0.9990	82.39	
51.5	29,324,358	348,134	0.0119	0.9881	82.31	
52.5	28,937,865	818,016	0.0283	0.9717	81.33	
53.5	18,459,014	103,326	0.0056	0.9944	79.03	
54.5	18,166,818	272,484	0.0150	0.9850	78.59	
55.5	17,333,091	82,601	0.0048	0.9952	77.41	
56.5	16,469,515	29,462	0.0018	0.9982	77.04	
57.5	16,394,509	12,248	0.0007	0.9993	76.90	
58.5	10,889,216	96,962	0.0089	0.9911	76.85	
59.5	9,634,418	500,132	0.0519	0.9481	76.16	
60.5	8,862,559	48,711	0.0055	0.9945	72.21	
61.5	7,527,520	36,316	0.0048	0.9952	71.81	
62.5	6,028,356	8,075	0.0013	0.9987	71.47	
63.5	5,990,969	27,755	0.0046	0.9954	71.37	
64.5	5,960,180	36,250	0.0061	0.9939	71.04	
65.5	5,919,048	240,929	0.0407	0.9593	70.61	
66.5	5,659,489	145,023	0.0256	0.9744	67.73	
67.5	5,445,702	185,251	0.0340	0.9660	66.00	
68.5	5,260,451	369	0.0001	0.9999	63.75	
69.5	5,260,082	67,155	0.0128	0.9872	63.75	
70.5	5,192,876	11,891	0.0023	0.9977	62.93	
71.5	5,177,947	9,048	0.0017	0.9983	62.79	
72.5	5,168,701	19,399	0.0038	0.9962	62.68	
73.5	5,124,783	24,746	0.0048	0.9952	62.44	
74.5	5,100,037	42,082	0.0083	0.9917	62.14	
75.5	5,056,007	16,685	0.0033	0.9967	61.63	
76.5	5,039,216	93,625	0.0186	0.9814	61.43	
77.5	4,945,487	2,332	0.0005	0.9995	60.29	
78.5	4,505,038	83,912	0.0186	0.9814	60.26	

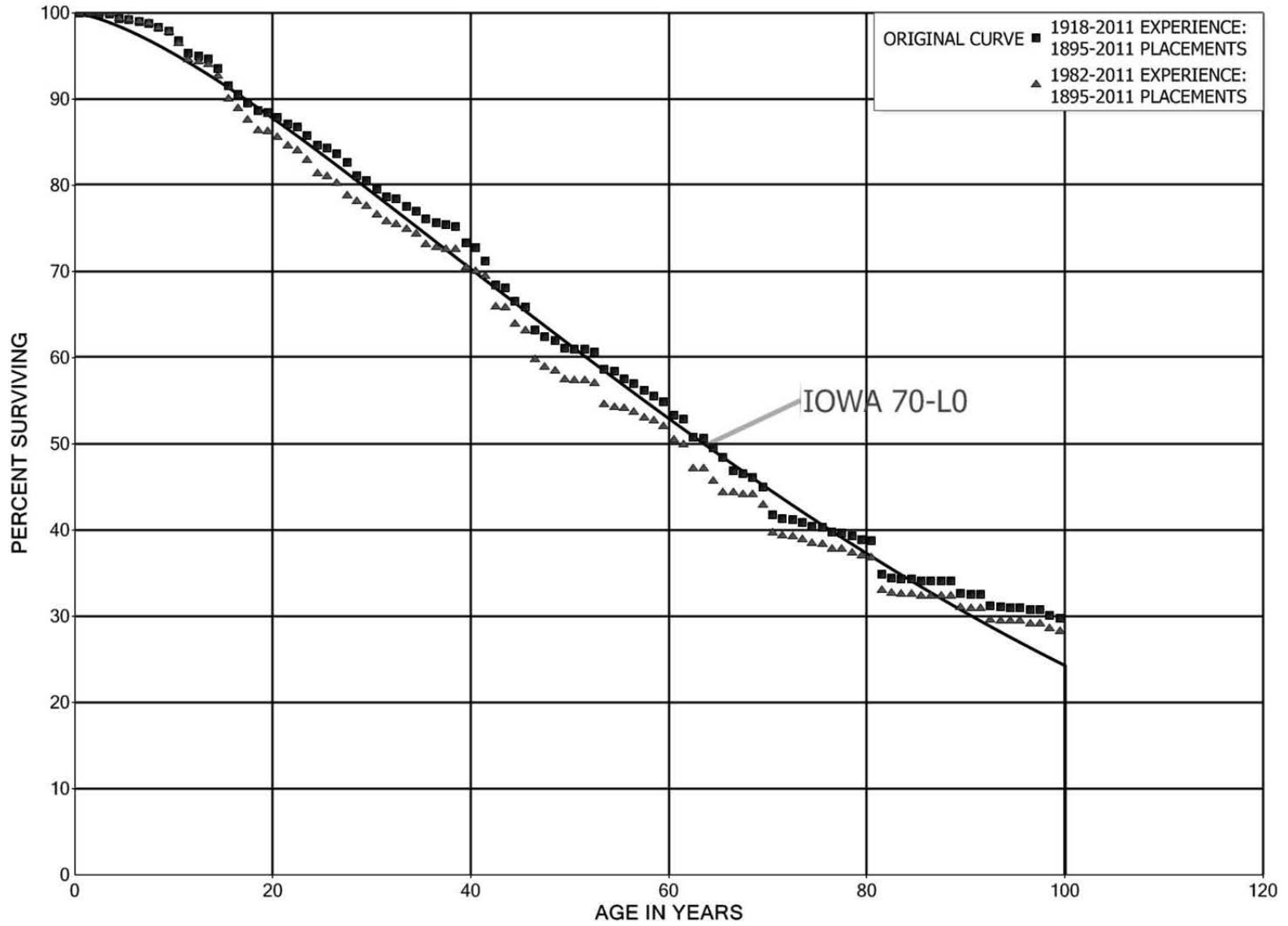
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ACCOUNT 333 WATER WHEELS, TURBINES AND GENERATORS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1895-2011			EXPERIENCE BAND 1919-2011			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	4,312,496	101,621	0.0236	0.9764	59.14	
80.5	4,210,841	257,815	0.0612	0.9388	57.74	
81.5	3,952,053	37,921	0.0096	0.9904	54.21	
82.5	3,847,256	32,984	0.0086	0.9914	53.69	
83.5	3,496,565	1,660	0.0005	0.9995	53.23	
84.5	3,009,086	51,178	0.0170	0.9830	53.20	
85.5	2,911,848	2,589	0.0009	0.9991	52.30	
86.5	2,426,678	79,975	0.0330	0.9670	52.25	
87.5	2,055,443	14,845	0.0072	0.9928	50.53	
88.5	1,752,377	70,900	0.0405	0.9595	50.16	
89.5	1,619,310	210,923	0.1303	0.8697	48.13	
90.5	1,406,229	5,732	0.0041	0.9959	41.86	
91.5	1,343,184	12,202	0.0091	0.9909	41.69	
92.5	1,329,763	12,520	0.0094	0.9906	41.31	
93.5	1,125,544		0.0000	1.0000	40.92	
94.5	1,038,656	13	0.0000	1.0000	40.92	
95.5	1,024,632	9,262	0.0090	0.9910	40.92	
96.5	580,161		0.0000	1.0000	40.55	
97.5	455,891		0.0000	1.0000	40.55	
98.5	217,249	69	0.0003	0.9997	40.55	
99.5	217,180	2,487	0.0115	0.9885	40.54	
100.5	140,941	1,719	0.0122	0.9878	40.08	
101.5	113,756		0.0000	1.0000	39.59	
102.5	110,740		0.0000	1.0000	39.59	
103.5	106,075	3,144	0.0296	0.9704	39.59	
104.5	102,931		0.0000	1.0000	38.42	
105.5	76,795		0.0000	1.0000	38.42	
106.5	76,795		0.0000	1.0000	38.42	
107.5	76,795		0.0000	1.0000	38.42	
108.5	64,751		0.0000	1.0000	38.42	
109.5	64,751		0.0000	1.0000	38.42	
110.5	64,751	294	0.0045	0.9955	38.42	
111.5	64,457	7,600	0.1179	0.8821	38.24	
112.5	56,857		0.0000	1.0000	33.73	
113.5	56,857		0.0000	1.0000	33.73	
114.5	29,020		0.0000	1.0000	33.73	
115.5	29,020		0.0000	1.0000	33.73	
116.5					33.73	

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ACCOUNT 334 ACCESSORY ELECTRIC EQUIPMENT  
ORIGINAL AND SMOOTH SURVIVOR CURVES



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ACCOUNT 334 ACCESSORY ELECTRIC EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1895-2011			EXPERIENCE BAND 1918-2011			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
0.0	74,393,074	5,709	0.0001	0.9999	100.00	
0.5	67,666,118	43,456	0.0006	0.9994	99.99	
1.5	66,793,361	28,185	0.0004	0.9996	99.93	
2.5	58,247,511	44,512	0.0008	0.9992	99.89	
3.5	48,213,463	226,935	0.0047	0.9953	99.81	
4.5	45,131,605	72,227	0.0016	0.9984	99.34	
5.5	44,529,218	83,307	0.0019	0.9981	99.18	
6.5	43,375,640	126,611	0.0029	0.9971	99.00	
7.5	38,175,671	159,807	0.0042	0.9958	98.71	
8.5	37,368,878	154,670	0.0041	0.9959	98.29	
9.5	34,065,149	390,718	0.0115	0.9885	97.89	
10.5	32,501,666	514,371	0.0158	0.9842	96.76	
11.5	30,677,816	94,609	0.0031	0.9969	95.23	
12.5	29,059,718	104,260	0.0036	0.9964	94.94	
13.5	26,447,604	305,401	0.0115	0.9885	94.60	
14.5	22,302,002	485,116	0.0218	0.9782	93.51	
15.5	20,202,830	202,132	0.0100	0.9900	91.47	
16.5	18,398,932	202,458	0.0110	0.9890	90.56	
17.5	17,530,954	181,355	0.0103	0.9897	89.56	
18.5	16,639,110	45,890	0.0028	0.9972	88.63	
19.5	15,564,171	102,703	0.0066	0.9934	88.39	
20.5	15,070,439	121,435	0.0081	0.9919	87.81	
21.5	12,664,543	61,523	0.0049	0.9951	87.10	
22.5	11,935,868	126,747	0.0106	0.9894	86.68	
23.5	11,285,793	149,190	0.0132	0.9868	85.75	
24.5	10,337,618	47,170	0.0046	0.9954	84.62	
25.5	9,839,884	68,953	0.0070	0.9930	84.23	
26.5	9,297,878	109,876	0.0118	0.9882	83.64	
27.5	8,955,456	178,081	0.0199	0.9801	82.66	
28.5	7,933,557	53,379	0.0067	0.9933	81.01	
29.5	7,559,712	87,000	0.0115	0.9885	80.47	
30.5	6,833,818	80,866	0.0118	0.9882	79.54	
31.5	6,628,237	18,862	0.0028	0.9972	78.60	
32.5	6,466,910	71,532	0.0111	0.9889	78.38	
33.5	6,339,547	44,479	0.0070	0.9930	77.51	
34.5	6,209,137	75,190	0.0121	0.9879	76.97	
35.5	6,114,656	31,084	0.0051	0.9949	76.03	
36.5	6,040,427	22,219	0.0037	0.9963	75.65	
37.5	5,977,069	13,841	0.0023	0.9977	75.37	
38.5	5,925,509	148,052	0.0250	0.9750	75.19	



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ACCOUNT 334 ACCESSORY ELECTRIC EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1895-2011			EXPERIENCE BAND 1918-2011		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	5,769,903	45,393	0.0079	0.9921	73.32
40.5	5,706,939	121,995	0.0214	0.9786	72.74
41.5	5,578,762	220,169	0.0395	0.9605	71.18
42.5	5,319,972	22,321	0.0042	0.9958	68.37
43.5	5,203,885	125,095	0.0240	0.9760	68.09
44.5	5,050,880	50,005	0.0099	0.9901	66.45
45.5	4,792,195	193,985	0.0405	0.9595	65.79
46.5	4,550,918	50,787	0.0112	0.9888	63.13
47.5	4,368,150	30,122	0.0069	0.9931	62.43
48.5	4,234,275	66,339	0.0157	0.9843	61.99
49.5	4,014,090	5,024	0.0013	0.9987	61.02
50.5	3,949,383	3,276	0.0008	0.9992	60.95
51.5	3,886,046	19,473	0.0050	0.9950	60.90
52.5	3,792,319	124,279	0.0328	0.9672	60.59
53.5	3,011,320	11,873	0.0039	0.9961	58.61
54.5	2,896,359	44,131	0.0152	0.9848	58.37
55.5	2,804,510	26,345	0.0094	0.9906	57.49
56.5	2,654,038	34,029	0.0128	0.9872	56.95
57.5	2,570,087	30,562	0.0119	0.9881	56.22
58.5	1,756,622	21,316	0.0121	0.9879	55.55
59.5	1,601,731	47,573	0.0297	0.9703	54.87
60.5	1,497,709	12,159	0.0081	0.9919	53.24
61.5	1,271,414	51,066	0.0402	0.9598	52.81
62.5	1,216,014	518	0.0004	0.9996	50.69
63.5	1,214,651	27,045	0.0223	0.9777	50.67
64.5	1,182,507	26,359	0.0223	0.9777	49.54
65.5	1,154,082	37,045	0.0321	0.9679	48.44
66.5	1,113,000	9,200	0.0083	0.9917	46.88
67.5	1,068,783	8,818	0.0083	0.9917	46.49
68.5	1,058,716	27,270	0.0258	0.9742	46.11
69.5	1,027,299	74,213	0.0722	0.9278	44.92
70.5	941,162	9,076	0.0096	0.9904	41.68
71.5	931,484	1,487	0.0016	0.9984	41.27
72.5	929,786	8,071	0.0087	0.9913	41.21
73.5	921,355	9,112	0.0099	0.9901	40.85
74.5	912,243	2,608	0.0029	0.9971	40.45
75.5	909,498	14,378	0.0158	0.9842	40.33
76.5	895,120	714	0.0008	0.9992	39.69
77.5	872,528	8,089	0.0093	0.9907	39.66
78.5	756,230	8,032	0.0106	0.9894	39.29

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ACCOUNT 334 ACCESSORY ELECTRIC EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1895-2011			EXPERIENCE BAND 1918-2011			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	748,075	2,772	0.0037	0.9963	38.88	
80.5	744,345	75,621	0.1016	0.8984	38.73	
81.5	661,265	6,676	0.0101	0.9899	34.80	
82.5	652,952	2,332	0.0036	0.9964	34.45	
83.5	643,583	966	0.0015	0.9985	34.32	
84.5	566,860	3,075	0.0054	0.9946	34.27	
85.5	558,813	312	0.0006	0.9994	34.09	
86.5	533,810		0.0000	1.0000	34.07	
87.5	376,743		0.0000	1.0000	34.07	
88.5	316,163	13,565	0.0429	0.9571	34.07	
89.5	264,036	867	0.0033	0.9967	32.61	
90.5	263,168	45	0.0002	0.9998	32.50	
91.5	263,057	10,932	0.0416	0.9584	32.49	
92.5	252,125	625	0.0025	0.9975	31.14	
93.5	220,540	451	0.0020	0.9980	31.07	
94.5	210,081		0.0000	1.0000	31.00	
95.5	203,107	2,057	0.0101	0.9899	31.00	
96.5	98,599		0.0000	1.0000	30.69	
97.5	98,501	1,918	0.0195	0.9805	30.69	
98.5	33,923	433	0.0128	0.9872	30.09	
99.5	33,490	903	0.0270	0.9730	29.71	
100.5	21,458	628	0.0293	0.9707	28.91	
101.5	15,975		0.0000	1.0000	28.06	
102.5	14,372		0.0000	1.0000	28.06	
103.5	13,893	1,283	0.0923	0.9077	28.06	
104.5	12,610	427	0.0339	0.9661	25.47	
105.5	11,450	839	0.0733	0.9267	24.61	
106.5	10,611	93	0.0088	0.9912	22.80	
107.5	10,518		0.0000	1.0000	22.60	
108.5	10,518		0.0000	1.0000	22.60	
109.5	10,518		0.0000	1.0000	22.60	
110.5	10,518		0.0000	1.0000	22.60	
111.5	10,518		0.0000	1.0000	22.60	
112.5	10,518		0.0000	1.0000	22.60	
113.5	10,518		0.0000	1.0000	22.60	
114.5	1,127	71	0.0630	0.9370	22.60	
115.5	1,056		0.0000	1.0000	21.18	
116.5					21.18	

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ACCOUNT 334 ACCESSORY ELECTRIC EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1895-2011			EXPERIENCE BAND 1982-2011		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	66,066,121		0.0000	1.0000	100.00
0.5	60,094,413		0.0000	1.0000	100.00
1.5	59,608,845	24,513	0.0004	0.9996	100.00
2.5	51,194,848	42,976	0.0008	0.9992	99.96
3.5	41,207,496	222,900	0.0054	0.9946	99.87
4.5	38,151,366	59,732	0.0016	0.9984	99.33
5.5	37,567,262	67,680	0.0018	0.9982	99.18
6.5	36,490,121	120,773	0.0033	0.9967	99.00
7.5	31,362,594	149,824	0.0048	0.9952	98.67
8.5	30,605,664	145,487	0.0048	0.9952	98.20
9.5	27,297,939	377,355	0.0138	0.9862	97.73
10.5	25,778,871	487,899	0.0189	0.9811	96.38
11.5	23,977,345	61,393	0.0026	0.9974	94.56
12.5	22,421,243	97,329	0.0043	0.9957	94.32
13.5	19,939,025	267,836	0.0134	0.9866	93.91
14.5	15,870,184	455,554	0.0287	0.9713	92.65
15.5	14,230,632	184,672	0.0130	0.9870	89.99
16.5	12,521,075	188,779	0.0151	0.9849	88.82
17.5	11,862,361	158,849	0.0134	0.9866	87.48
18.5	11,102,243	19,861	0.0018	0.9982	86.31
19.5	10,228,903	79,352	0.0078	0.9922	86.15
20.5	9,847,689	111,343	0.0113	0.9887	85.49
21.5	7,525,576	51,777	0.0069	0.9931	84.52
22.5	6,925,632	91,922	0.0133	0.9867	83.94
23.5	7,334,199	132,481	0.0181	0.9819	82.82
24.5	6,523,659	33,294	0.0051	0.9949	81.33
25.5	6,197,564	60,642	0.0098	0.9902	80.91
26.5	5,832,199	100,341	0.0172	0.9828	80.12
27.5	5,536,084	45,226	0.0082	0.9918	78.74
28.5	5,565,523	41,251	0.0074	0.9926	78.10
29.5	5,368,180	67,286	0.0125	0.9875	77.52
30.5	4,762,092	54,466	0.0114	0.9886	76.55
31.5	4,806,315	14,521	0.0030	0.9970	75.67
32.5	4,726,414	36,579	0.0077	0.9923	75.44
33.5	4,635,905	37,451	0.0081	0.9919	74.86
34.5	4,560,029	71,629	0.0157	0.9843	74.26
35.5	4,471,622	25,320	0.0057	0.9943	73.09
36.5	4,405,157	8,441	0.0019	0.9981	72.68
37.5	4,384,302	4,974	0.0011	0.9989	72.54
38.5	4,353,166	126,650	0.0291	0.9709	72.45

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ACCOUNT 334 ACCESSORY ELECTRIC EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1895-2011			EXPERIENCE BAND 1982-2011		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	4,228,691	23,673	0.0056	0.9944	70.35
40.5	4,199,959	33,858	0.0081	0.9919	69.95
41.5	4,160,800	210,510	0.0506	0.9494	69.39
42.5	3,912,136	7,134	0.0018	0.9982	65.88
43.5	3,816,977	108,554	0.0284	0.9716	65.76
44.5	3,681,202	44,669	0.0121	0.9879	63.89
45.5	3,433,005	186,421	0.0543	0.9457	63.11
46.5	3,199,293	44,084	0.0138	0.9862	59.69
47.5	3,049,780	25,230	0.0083	0.9917	58.86
48.5	3,054,161	50,219	0.0164	0.9836	58.38
49.5	2,850,220	5,024	0.0018	0.9982	57.42
50.5	2,814,610	1,691	0.0006	0.9994	57.31
51.5	2,769,702	16,118	0.0058	0.9942	57.28
52.5	2,682,230	116,876	0.0436	0.9564	56.95
53.5	1,945,426	11,222	0.0058	0.9942	54.47
54.5	1,972,528	2,553	0.0013	0.9987	54.15
55.5	1,934,772	16,248	0.0084	0.9916	54.08
56.5	1,828,175	22,498	0.0123	0.9877	53.63
57.5	1,918,668	11,512	0.0060	0.9940	52.97
58.5	1,225,765	15,886	0.0130	0.9870	52.65
59.5	1,118,354	33,476	0.0299	0.9701	51.97
60.5	1,029,127	11,937	0.0116	0.9884	50.41
61.5	874,199	48,885	0.0559	0.9441	49.83
62.5	821,617	518	0.0006	0.9994	47.04
63.5	852,226	24,999	0.0293	0.9707	47.01
64.5	868,269	25,839	0.0298	0.9702	45.63
65.5	847,445		0.0000	1.0000	44.27
66.5	953,914	4,132	0.0043	0.9957	44.27
67.5	929,565	1,043	0.0011	0.9989	44.08
68.5	992,616	27,270	0.0275	0.9725	44.03
69.5	961,199	72,687	0.0756	0.9244	42.82
70.5	886,236	7,491	0.0085	0.9915	39.58
71.5	898,599	1,487	0.0017	0.9983	39.25
72.5	898,503	8,071	0.0090	0.9910	39.18
73.5	896,877	9,112	0.0102	0.9898	38.83
74.5	893,506	2,608	0.0029	0.9971	38.44
75.5	892,475	14,378	0.0161	0.9839	38.33
76.5	878,145	714	0.0008	0.9992	37.71
77.5	856,392	8,089	0.0094	0.9906	37.68
78.5	740,615	8,032	0.0108	0.9892	37.32

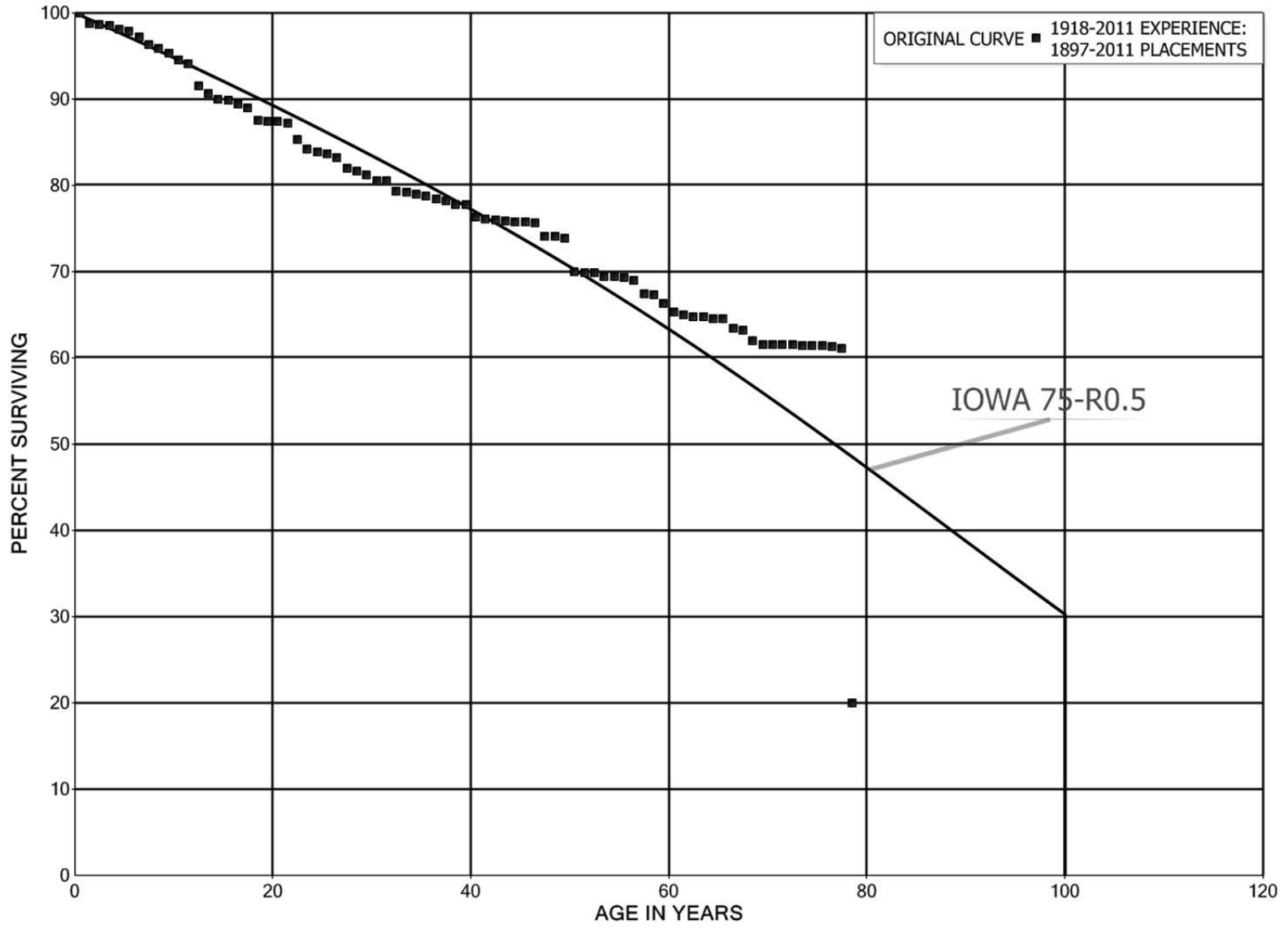
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ACCOUNT 334 ACCESSORY ELECTRIC EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1895-2011			EXPERIENCE BAND 1982-2011			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	732,459	2,772	0.0038	0.9962	36.92	
80.5	728,730	75,621	0.1038	0.8962	36.78	
81.5	645,649	6,676	0.0103	0.9897	32.96	
82.5	637,336	2,332	0.0037	0.9963	32.62	
83.5	627,968	218	0.0003	0.9997	32.50	
84.5	565,104	3,075	0.0054	0.9946	32.49	
85.5	557,057	312	0.0006	0.9994	32.31	
86.5	533,810		0.0000	1.0000	32.29	
87.5	376,743		0.0000	1.0000	32.29	
88.5	316,163	13,565	0.0429	0.9571	32.29	
89.5	264,036	867	0.0033	0.9967	30.91	
90.5	263,168	45	0.0002	0.9998	30.81	
91.5	263,057	10,932	0.0416	0.9584	30.80	
92.5	252,125	625	0.0025	0.9975	29.52	
93.5	220,540	451	0.0020	0.9980	29.45	
94.5	210,081		0.0000	1.0000	29.39	
95.5	203,107	2,057	0.0101	0.9899	29.39	
96.5	98,599		0.0000	1.0000	29.09	
97.5	98,501	1,918	0.0195	0.9805	29.09	
98.5	33,923	433	0.0128	0.9872	28.53	
99.5	33,490	903	0.0270	0.9730	28.16	
100.5	21,458	628	0.0293	0.9707	27.40	
101.5	15,975		0.0000	1.0000	26.60	
102.5	14,372		0.0000	1.0000	26.60	
103.5	13,893	1,283	0.0923	0.9077	26.60	
104.5	12,610	427	0.0339	0.9661	24.14	
105.5	11,450	839	0.0733	0.9267	23.33	
106.5	10,611	93	0.0088	0.9912	21.62	
107.5	10,518		0.0000	1.0000	21.43	
108.5	10,518		0.0000	1.0000	21.43	
109.5	10,518		0.0000	1.0000	21.43	
110.5	10,518		0.0000	1.0000	21.43	
111.5	10,518		0.0000	1.0000	21.43	
112.5	10,518		0.0000	1.0000	21.43	
113.5	10,518		0.0000	1.0000	21.43	
114.5	1,127	71	0.0630	0.9370	21.43	
115.5	1,056		0.0000	1.0000	20.08	
116.5					20.08	

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ACCOUNT 335 MISCELLANEOUS POWER PLANT EQUIPMENT  
ORIGINAL AND SMOOTH SURVIVOR CURVES



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PACIFICORP

ACCOUNT 335 MISCELLANEOUS POWER PLANT EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1897-2011

EXPERIENCE BAND 1918-2011

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	3,134,451	1,454	0.0005	0.9995	100.00
0.5	3,089,263	36,651	0.0119	0.9881	99.95
1.5	3,057,826	5,012	0.0016	0.9984	98.77
2.5	3,053,231	4,412	0.0014	0.9986	98.61
3.5	3,033,069	11,514	0.0038	0.9962	98.46
4.5	2,995,860	8,684	0.0029	0.9971	98.09
5.5	2,988,743	17,832	0.0060	0.9940	97.81
6.5	2,972,736	27,901	0.0094	0.9906	97.22
7.5	2,851,942	14,407	0.0051	0.9949	96.31
8.5	2,818,216	15,206	0.0054	0.9946	95.82
9.5	2,809,096	22,693	0.0081	0.9919	95.31
10.5	2,771,475	12,374	0.0045	0.9955	94.54
11.5	2,169,256	61,322	0.0283	0.9717	94.11
12.5	2,082,801	17,990	0.0086	0.9914	91.45
13.5	2,041,617	16,044	0.0079	0.9921	90.66
14.5	2,017,413	2,949	0.0015	0.9985	89.95
15.5	2,010,012	9,063	0.0045	0.9955	89.82
16.5	1,972,865	11,411	0.0058	0.9942	89.41
17.5	1,925,900	29,103	0.0151	0.9849	88.90
18.5	1,888,733	2,381	0.0013	0.9987	87.55
19.5	1,828,417	1,793	0.0010	0.9990	87.44
20.5	1,796,730	4,513	0.0025	0.9975	87.36
21.5	1,739,127	36,423	0.0209	0.9791	87.14
22.5	1,694,703	22,028	0.0130	0.9870	85.31
23.5	1,666,792	6,488	0.0039	0.9961	84.20
24.5	1,659,305	4,150	0.0025	0.9975	83.88
25.5	1,626,210	8,643	0.0053	0.9947	83.67
26.5	1,554,355	23,455	0.0151	0.9849	83.22
27.5	1,449,756	6,603	0.0046	0.9954	81.97
28.5	1,440,991	7,842	0.0054	0.9946	81.59
29.5	1,429,131	10,432	0.0073	0.9927	81.15
30.5	1,417,565	930	0.0007	0.9993	80.56
31.5	1,406,028	21,166	0.0151	0.9849	80.50
32.5	1,384,155	2,006	0.0014	0.9986	79.29
33.5	1,380,325	3,142	0.0023	0.9977	79.18
34.5	1,367,483	4,250	0.0031	0.9969	79.00
35.5	1,360,997	5,488	0.0040	0.9960	78.75
36.5	1,355,125	3,982	0.0029	0.9971	78.43
37.5	1,348,316	7,917	0.0059	0.9941	78.20
38.5	1,339,716	1,048	0.0008	0.9992	77.74

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ACCOUNT 335 MISCELLANEOUS POWER PLANT EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1897-2011			EXPERIENCE BAND 1918-2011		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	1,335,733	24,781	0.0186	0.9814	77.68
40.5	1,310,745	2,547	0.0019	0.9981	76.24
41.5	1,307,561	3,208	0.0025	0.9975	76.09
42.5	1,302,445	705	0.0005	0.9995	75.91
43.5	1,301,566	2,184	0.0017	0.9983	75.87
44.5	1,299,011	720	0.0006	0.9994	75.74
45.5	1,297,624	1,206	0.0009	0.9991	75.70
46.5	1,259,910	26,203	0.0208	0.9792	75.63
47.5	1,233,577	155	0.0001	0.9999	74.05
48.5	1,228,855	3,787	0.0031	0.9969	74.04
49.5	1,211,324	63,620	0.0525	0.9475	73.82
50.5	1,147,635	855	0.0007	0.9993	69.94
51.5	1,146,707	264	0.0002	0.9998	69.89
52.5	1,146,444	6,948	0.0061	0.9939	69.87
53.5	678,029	329	0.0005	0.9995	69.45
54.5	677,597	1,611	0.0024	0.9976	69.41
55.5	670,926	2,959	0.0044	0.9956	69.25
56.5	660,982	15,175	0.0230	0.9770	68.94
57.5	645,807	422	0.0007	0.9993	67.36
58.5	129,320	1,983	0.0153	0.9847	67.32
59.5	120,857	1,888	0.0156	0.9844	66.28
60.5	117,798	499	0.0042	0.9958	65.25
61.5	81,305	252	0.0031	0.9969	64.97
62.5	80,827	71	0.0009	0.9991	64.77
63.5	79,132	273	0.0034	0.9966	64.71
64.5	78,014	20	0.0003	0.9997	64.49
65.5	77,893	1,312	0.0168	0.9832	64.47
66.5	76,581	206	0.0027	0.9973	63.39
67.5	76,375	1,540	0.0202	0.9798	63.22
68.5	74,667	570	0.0076	0.9924	61.94
69.5	74,097		0.0000	1.0000	61.47
70.5	74,097		0.0000	1.0000	61.47
71.5	74,097	15	0.0002	0.9998	61.47
72.5	74,082	96	0.0013	0.9987	61.46
73.5	73,987	25	0.0003	0.9997	61.38
74.5	73,962		0.0000	1.0000	61.36
75.5	73,962	121	0.0016	0.9984	61.36
76.5	73,840	228	0.0031	0.9969	61.26
77.5	73,613	49,586	0.6736	0.3264	61.07
78.5	24,027	398	0.0166	0.9834	19.93



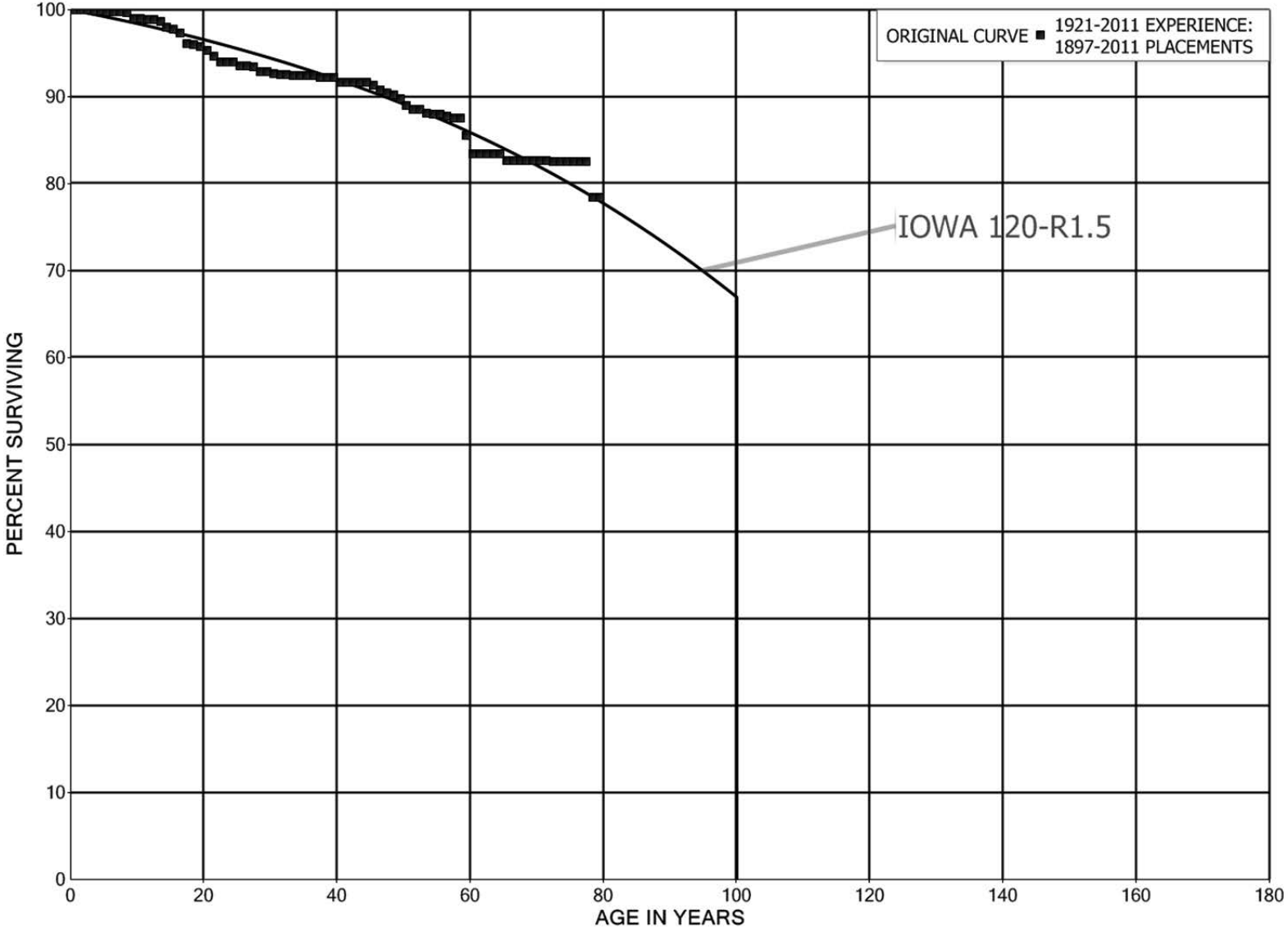
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ACCOUNT 335 MISCELLANEOUS POWER PLANT EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1897-2011			EXPERIENCE BAND 1918-2011			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	19,694	3,199	0.1624	0.8376	19.60	
80.5	16,397		0.0000	1.0000	16.42	
81.5	16,397	4,065	0.2479	0.7521	16.42	
82.5	12,262		0.0000	1.0000	12.35	
83.5	12,262		0.0000	1.0000	12.35	
84.5	12,232		0.0000	1.0000	12.35	
85.5	12,179		0.0000	1.0000	12.35	
86.5	12,179		0.0000	1.0000	12.35	
87.5	1,030		0.0000	1.0000	12.35	
88.5	1,030		0.0000	1.0000	12.35	
89.5	1,030		0.0000	1.0000	12.35	
90.5	1,030		0.0000	1.0000	12.35	
91.5	1,030		0.0000	1.0000	12.35	
92.5	972		0.0000	1.0000	12.35	
93.5	685		0.0000	1.0000	12.35	
94.5					12.35	

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ACCOUNT 336 ROADS, RAILROADS, AND BRIDGES  
ORIGINAL AND SMOOTH SURVIVOR CURVES



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PACIFICORP

ACCOUNT 336 ROADS, RAILROADS, AND BRIDGES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1897-2011

EXPERIENCE BAND 1921-2011

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	17,902,969	2,500	0.0001	0.9999	100.00
0.5	17,309,521		0.0000	1.0000	99.99
1.5	17,166,689	13,708	0.0008	0.9992	99.99
2.5	15,357,136	17,350	0.0011	0.9989	99.91
3.5	14,684,357		0.0000	1.0000	99.79
4.5	14,533,856	2,932	0.0002	0.9998	99.79
5.5	13,930,276	9,851	0.0007	0.9993	99.77
6.5	12,947,891	2,661	0.0002	0.9998	99.70
7.5	12,508,115	2,943	0.0002	0.9998	99.68
8.5	12,235,669	86,665	0.0071	0.9929	99.66
9.5	11,448,363	500	0.0000	1.0000	98.95
10.5	11,360,088	12,588	0.0011	0.9989	98.95
11.5	11,336,279	2,735	0.0002	0.9998	98.84
12.5	10,445,811	20,136	0.0019	0.9981	98.81
13.5	10,220,977	67,335	0.0066	0.9934	98.62
14.5	10,046,597	25,385	0.0025	0.9975	97.97
15.5	9,403,561	44,592	0.0047	0.9953	97.73
16.5	8,972,869	110,495	0.0123	0.9877	97.26
17.5	8,438,382	15,056	0.0018	0.9982	96.07
18.5	7,961,973	13,594	0.0017	0.9983	95.89
19.5	6,343,554	28,774	0.0045	0.9955	95.73
20.5	6,116,585	45,266	0.0074	0.9926	95.30
21.5	5,851,192	38,661	0.0066	0.9934	94.59
22.5	5,797,369	3,007	0.0005	0.9995	93.97
23.5	5,763,917	1,377	0.0002	0.9998	93.92
24.5	5,455,794	19,852	0.0036	0.9964	93.90
25.5	5,297,010	2,752	0.0005	0.9995	93.55
26.5	5,276,179	3,505	0.0007	0.9993	93.51
27.5	5,261,530	37,113	0.0071	0.9929	93.44
28.5	5,124,041		0.0000	1.0000	92.78
29.5	5,073,858	7,993	0.0016	0.9984	92.78
30.5	4,953,343	5,547	0.0011	0.9989	92.64
31.5	4,586,142	17	0.0000	1.0000	92.53
32.5	4,586,125	7,639	0.0017	0.9983	92.53
33.5	4,578,486		0.0000	1.0000	92.38
34.5	4,576,420	250	0.0001	0.9999	92.38
35.5	4,576,170	1,603	0.0004	0.9996	92.37
36.5	4,574,567	7,030	0.0015	0.9985	92.34
37.5	4,563,932	1,391	0.0003	0.9997	92.20
38.5	4,562,541		0.0000	1.0000	92.17

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ACCOUNT 336 ROADS, RAILROADS, AND BRIDGES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1897-2011			EXPERIENCE BAND 1921-2011			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	4,559,574	28,112	0.0062	0.9938	92.17	
40.5	4,448,805	720	0.0002	0.9998	91.60	
41.5	4,433,889		0.0000	1.0000	91.59	
42.5	4,429,898		0.0000	1.0000	91.59	
43.5	4,420,748	500	0.0001	0.9999	91.59	
44.5	4,412,851	11,623	0.0026	0.9974	91.58	
45.5	4,291,631	29,649	0.0069	0.9931	91.34	
46.5	4,085,713	15,855	0.0039	0.9961	90.71	
47.5	4,062,643	8,234	0.0020	0.9980	90.35	
48.5	4,015,381	19,397	0.0048	0.9952	90.17	
49.5	3,518,295	30,779	0.0087	0.9913	89.74	
50.5	3,468,729	17,950	0.0052	0.9948	88.95	
51.5	3,417,861		0.0000	1.0000	88.49	
52.5	3,415,689	17,842	0.0052	0.9948	88.49	
53.5	2,956,031	842	0.0003	0.9997	88.03	
54.5	2,903,497		0.0000	1.0000	88.00	
55.5	2,378,781	7,708	0.0032	0.9968	88.00	
56.5	2,002,163	4,742	0.0024	0.9976	87.72	
57.5	1,913,669	838	0.0004	0.9996	87.51	
58.5	1,154,450	25,270	0.0219	0.9781	87.47	
59.5	627,944	15,583	0.0248	0.9752	85.56	
60.5	499,680		0.0000	1.0000	83.43	
61.5	425,672		0.0000	1.0000	83.43	
62.5	218,342		0.0000	1.0000	83.43	
63.5	216,806		0.0000	1.0000	83.43	
64.5	214,036	1,997	0.0093	0.9907	83.43	
65.5	212,039		0.0000	1.0000	82.66	
66.5	212,039		0.0000	1.0000	82.66	
67.5	181,768		0.0000	1.0000	82.66	
68.5	177,202		0.0000	1.0000	82.66	
69.5	176,650		0.0000	1.0000	82.66	
70.5	174,582		0.0000	1.0000	82.66	
71.5	173,043	240	0.0014	0.9986	82.66	
72.5	172,803		0.0000	1.0000	82.54	
73.5	172,229		0.0000	1.0000	82.54	
74.5	172,229		0.0000	1.0000	82.54	
75.5	170,885		0.0000	1.0000	82.54	
76.5	170,885		0.0000	1.0000	82.54	
77.5	170,885	8,606	0.0504	0.9496	82.54	
78.5	162,279		0.0000	1.0000	78.38	

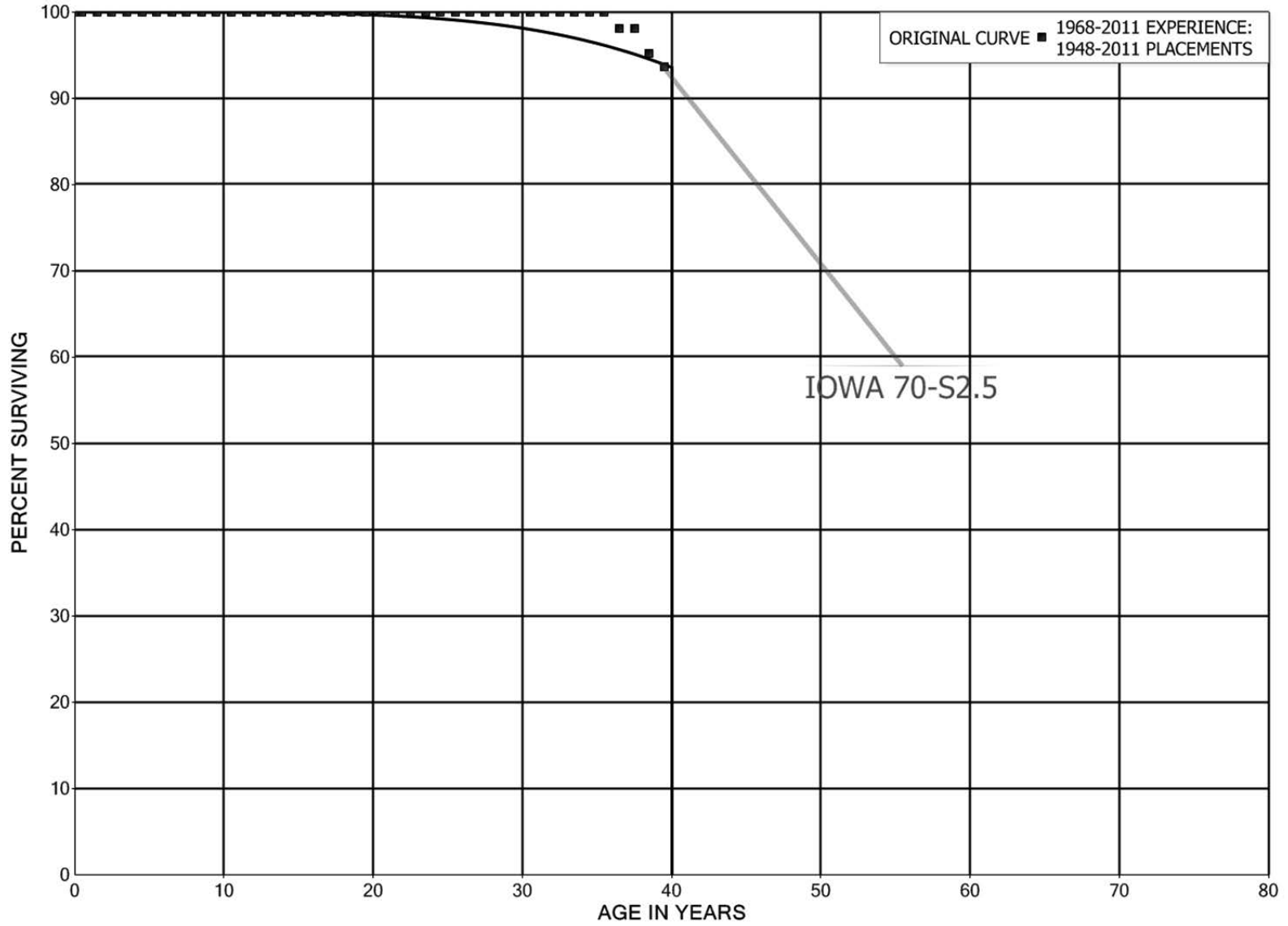
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ACCOUNT 336 ROADS, RAILROADS, AND BRIDGES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1897-2011			EXPERIENCE BAND 1921-2011		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	149,269		0.0000	1.0000	78.38
80.5	144,112	339	0.0024	0.9976	78.38
81.5	143,773	1,060	0.0074	0.9926	78.20
82.5	142,080		0.0000	1.0000	77.62
83.5	141,329		0.0000	1.0000	77.62
84.5	125,312		0.0000	1.0000	77.62
85.5	122,472	330	0.0027	0.9973	77.62
86.5	122,142		0.0000	1.0000	77.41
87.5	115,023	1,325	0.0115	0.9885	77.41
88.5	113,698		0.0000	1.0000	76.52
89.5	113,698		0.0000	1.0000	76.52
90.5	113,698		0.0000	1.0000	76.52
91.5	113,640		0.0000	1.0000	76.52
92.5	113,476		0.0000	1.0000	76.52
93.5	113,476		0.0000	1.0000	76.52
94.5	103,770		0.0000	1.0000	76.52
95.5	103,770	45	0.0004	0.9996	76.52
96.5	46,827		0.0000	1.0000	76.49
97.5	13,530		0.0000	1.0000	76.49
98.5	10,761		0.0000	1.0000	76.49
99.5	10,761		0.0000	1.0000	76.49
100.5	10,761		0.0000	1.0000	76.49
101.5	9,161	571	0.0623	0.9377	76.49
102.5	8,590		0.0000	1.0000	71.72
103.5	1,492		0.0000	1.0000	71.72
104.5	1,492		0.0000	1.0000	71.72
105.5	1,492		0.0000	1.0000	71.72
106.5	1,492		0.0000	1.0000	71.72
107.5	1,492		0.0000	1.0000	71.72
108.5	1,492		0.0000	1.0000	71.72
109.5	1,492		0.0000	1.0000	71.72
110.5	1,492		0.0000	1.0000	71.72
111.5	1,492		0.0000	1.0000	71.72
112.5	1,492		0.0000	1.0000	71.72
113.5	1,492		0.0000	1.0000	71.72
114.5					71.72

PACIFICORP  
ACCOUNT 341 STRUCTURES AND IMPROVEMENTS  
ORIGINAL AND SMOOTH SURVIVOR CURVES



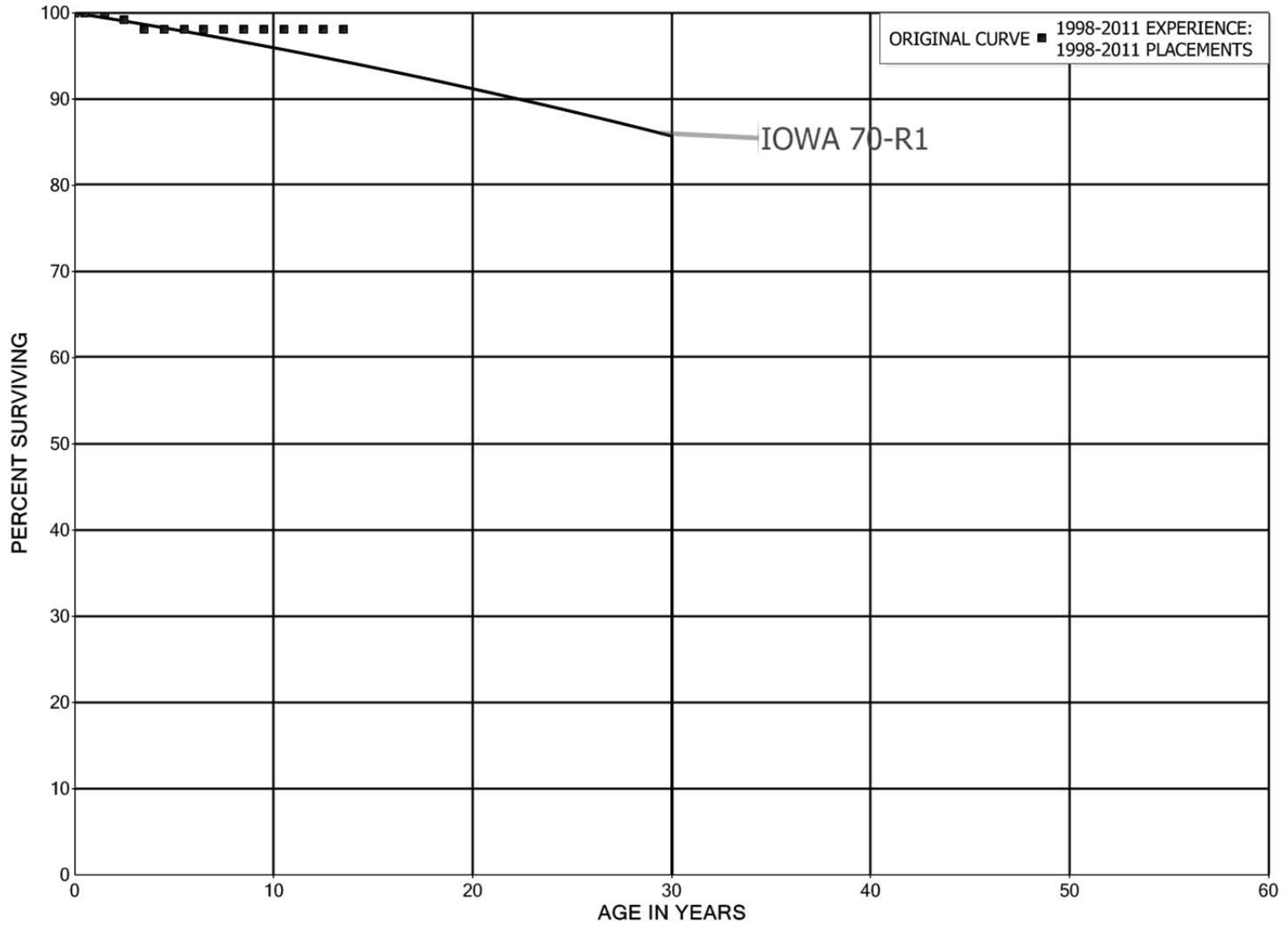
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ACCOUNT 341 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1948-2011			EXPERIENCE BAND 1968-2011		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	112,689,251		0.0000	1.0000	100.00
0.5	112,390,179		0.0000	1.0000	100.00
1.5	112,376,718		0.0000	1.0000	100.00
2.5	110,327,123		0.0000	1.0000	100.00
3.5	109,025,893	35,059	0.0003	0.9997	100.00
4.5	81,439,882		0.0000	1.0000	99.97
5.5	81,424,560		0.0000	1.0000	99.97
6.5	39,222,617		0.0000	1.0000	99.97
7.5	38,788,278		0.0000	1.0000	99.97
8.5	15,810,594		0.0000	1.0000	99.97
9.5	11,229,221		0.0000	1.0000	99.97
10.5	11,229,221		0.0000	1.0000	99.97
11.5	11,229,221	4,321	0.0004	0.9996	99.97
12.5	11,224,900		0.0000	1.0000	99.93
13.5	11,145,672		0.0000	1.0000	99.93
14.5	10,116,876		0.0000	1.0000	99.93
15.5	183,859		0.0000	1.0000	99.93
16.5	183,859		0.0000	1.0000	99.93
17.5	183,859		0.0000	1.0000	99.93
18.5	173,956		0.0000	1.0000	99.93
19.5	174,917		0.0000	1.0000	99.93
20.5	174,917		0.0000	1.0000	99.93
21.5	174,917		0.0000	1.0000	99.93
22.5	174,917		0.0000	1.0000	99.93
23.5	174,917		0.0000	1.0000	99.93
24.5	174,898		0.0000	1.0000	99.93
25.5	168,166		0.0000	1.0000	99.93
26.5	168,166		0.0000	1.0000	99.93
27.5	168,166		0.0000	1.0000	99.93
28.5	168,166		0.0000	1.0000	99.93
29.5	165,557		0.0000	1.0000	99.93
30.5	165,557		0.0000	1.0000	99.93
31.5	165,557		0.0000	1.0000	99.93
32.5	165,557		0.0000	1.0000	99.93
33.5	165,557		0.0000	1.0000	99.93
34.5	165,557		0.0000	1.0000	99.93
35.5	165,557	3,011	0.0182	0.9818	99.93
36.5	162,546		0.0000	1.0000	98.11
37.5	162,546	4,827	0.0297	0.9703	98.11
38.5	157,719	2,587	0.0164	0.9836	95.20
39.5	150,722		0.0000	1.0000	93.64
40.5	150,722		0.0000	1.0000	93.64
41.5					93.64

PACIFICORP  
ACCOUNT 341 STRUCTURES AND IMPROVEMENTS - WIND  
ORIGINAL AND SMOOTH SURVIVOR CURVES



III-76



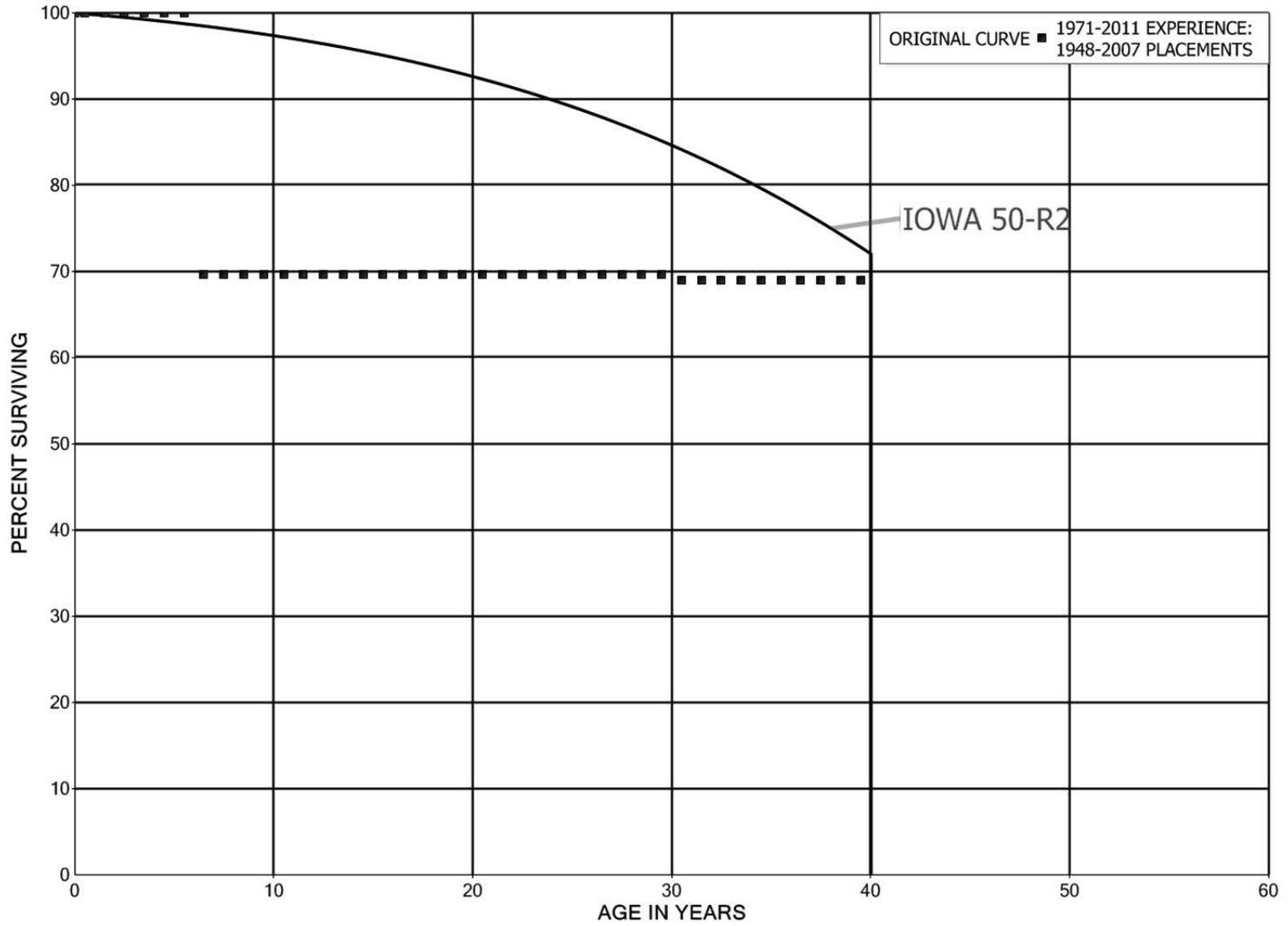
PACIFICORP

ACCOUNT 341 STRUCTURES AND IMPROVEMENTS - WIND

ORIGINAL LIFE TABLE

PLACEMENT BAND 1998-2011			EXPERIENCE BAND 1998-2011		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	52,147,140		0.0000	1.0000	100.00
0.5	50,887,608		0.0000	1.0000	100.00
1.5	43,419,609	353,369	0.0081	0.9919	100.00
2.5	31,260,240	361,725	0.0116	0.9884	99.19
3.5	11,305,500		0.0000	1.0000	98.04
4.5	5,054,423		0.0000	1.0000	98.04
5.5	110,229		0.0000	1.0000	98.04
6.5	110,229		0.0000	1.0000	98.04
7.5	110,229		0.0000	1.0000	98.04
8.5	110,229		0.0000	1.0000	98.04
9.5	110,229		0.0000	1.0000	98.04
10.5	110,229		0.0000	1.0000	98.04
11.5	110,229		0.0000	1.0000	98.04
12.5	110,229		0.0000	1.0000	98.04
13.5					98.04

PACIFICORP  
ACCOUNT 342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES  
ORIGINAL AND SMOOTH SURVIVOR CURVES



87-III

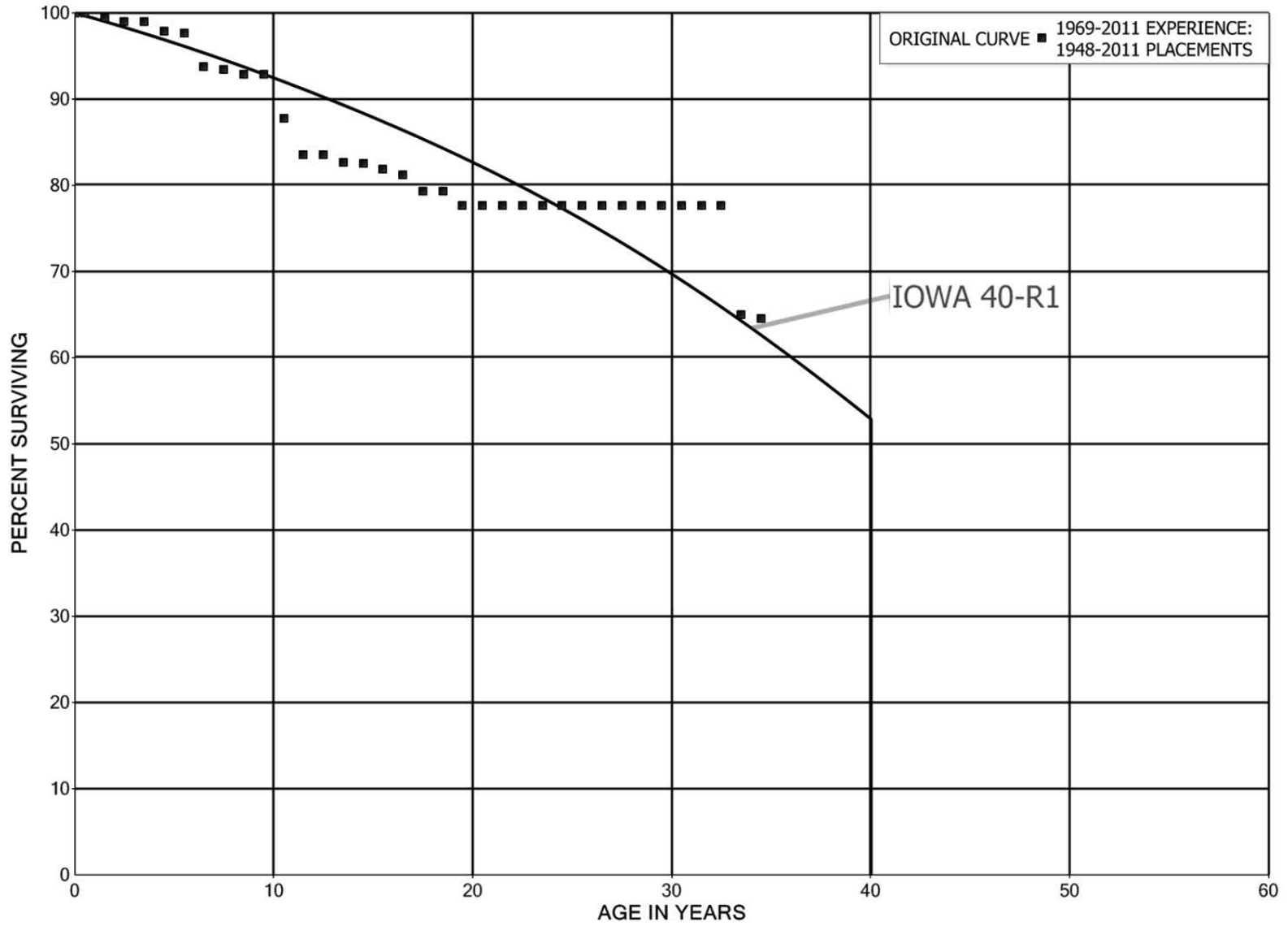
PACIFICORP

ACCOUNT 342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1948-2007			EXPERIENCE BAND 1971-2011		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	13,941,880		0.0000	1.0000	100.00
0.5	14,062,058		0.0000	1.0000	100.00
1.5	14,062,058		0.0000	1.0000	100.00
2.5	14,062,058		0.0000	1.0000	100.00
3.5	14,062,058		0.0000	1.0000	100.00
4.5	10,431,253		0.0000	1.0000	100.00
5.5	10,431,253	3,165,602	0.3035	0.6965	100.00
6.5	3,965,915		0.0000	1.0000	69.65
7.5	3,965,915		0.0000	1.0000	69.65
8.5	2,370,188		0.0000	1.0000	69.65
9.5	213,125		0.0000	1.0000	69.65
10.5	213,125		0.0000	1.0000	69.65
11.5	213,125		0.0000	1.0000	69.65
12.5	213,125		0.0000	1.0000	69.65
13.5	213,125		0.0000	1.0000	69.65
14.5	212,600		0.0000	1.0000	69.65
15.5	121,339		0.0000	1.0000	69.65
16.5	121,339		0.0000	1.0000	69.65
17.5	121,339		0.0000	1.0000	69.65
18.5	121,339		0.0000	1.0000	69.65
19.5	121,339		0.0000	1.0000	69.65
20.5	121,339		0.0000	1.0000	69.65
21.5	121,339		0.0000	1.0000	69.65
22.5	123,814		0.0000	1.0000	69.65
23.5	123,814		0.0000	1.0000	69.65
24.5	123,814		0.0000	1.0000	69.65
25.5	121,339		0.0000	1.0000	69.65
26.5	121,339		0.0000	1.0000	69.65
27.5	121,339		0.0000	1.0000	69.65
28.5	121,339		0.0000	1.0000	69.65
29.5	121,339	1,162	0.0096	0.9904	69.65
30.5	120,177		0.0000	1.0000	68.99
31.5	120,177		0.0000	1.0000	68.99
32.5	120,177		0.0000	1.0000	68.99
33.5	120,177		0.0000	1.0000	68.99
34.5	120,177		0.0000	1.0000	68.99
35.5	120,177		0.0000	1.0000	68.99
36.5	120,177		0.0000	1.0000	68.99
37.5	120,177		0.0000	1.0000	68.99
38.5	120,177		0.0000	1.0000	68.99
39.5	120,177		0.0000	1.0000	68.99
40.5	120,177	120,177	1.0000		68.99
41.5					

PACIFICORP  
ACCOUNT 343 PRIME MOVERS  
ORIGINAL AND SMOOTH SURVIVOR CURVES



08-III

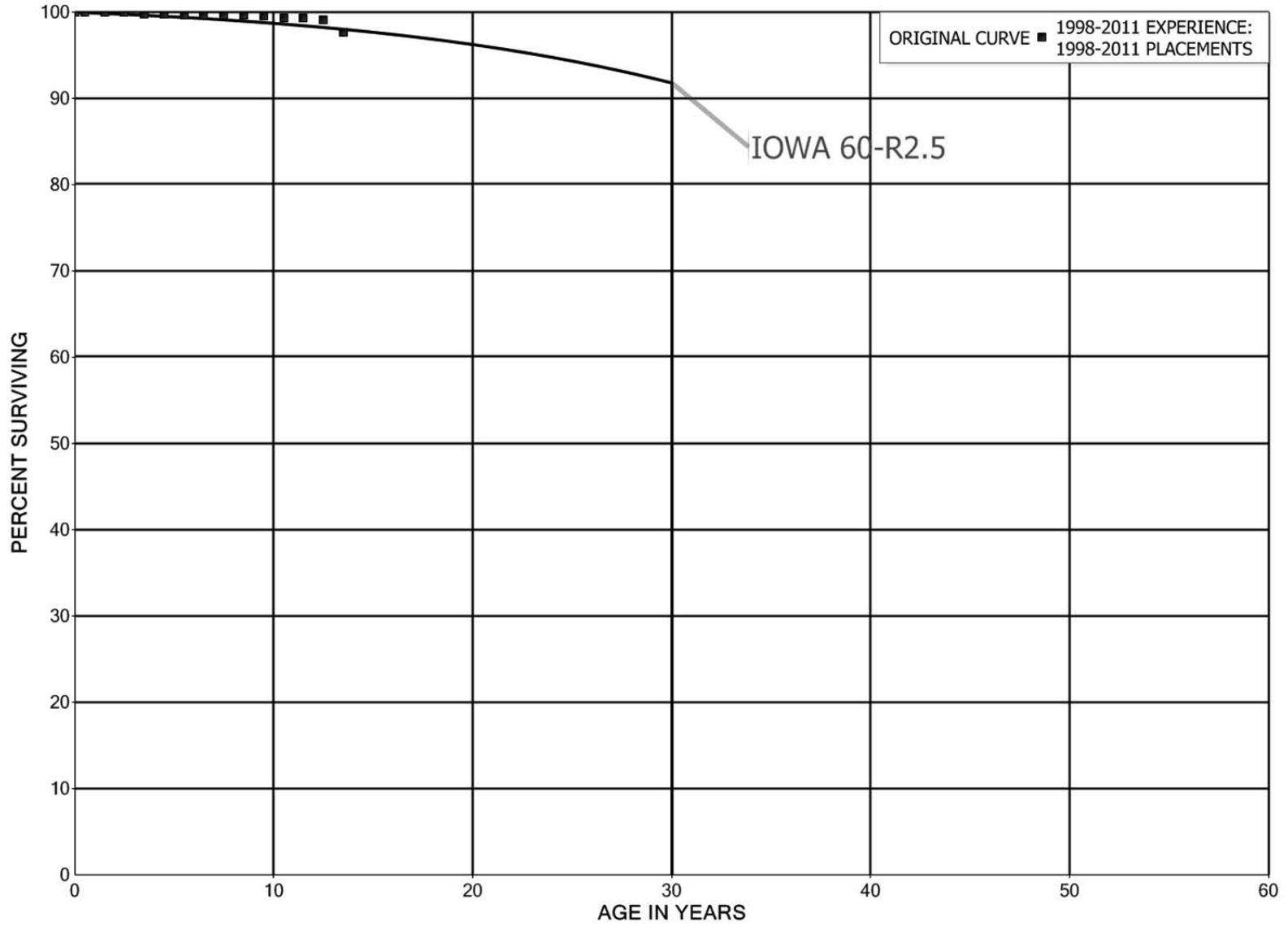
PACIFICORP

ACCOUNT 343 PRIME MOVERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1948-2011			EXPERIENCE BAND 1969-2011		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	765,007,642		0.0000	1.0000	100.00
0.5	749,569,600	4,161,153	0.0056	0.9944	100.00
1.5	737,974,364	3,639,719	0.0049	0.9951	99.44
2.5	720,157,540	371,954	0.0005	0.9995	98.95
3.5	688,265,479	7,474,630	0.0109	0.9891	98.90
4.5	498,221,412	1,327,333	0.0027	0.9973	97.83
5.5	382,491,841	14,883,033	0.0389	0.9611	97.57
6.5	308,340,611	1,251,651	0.0041	0.9959	93.77
7.5	307,006,100	1,649,340	0.0054	0.9946	93.39
8.5	137,460,141		0.0000	1.0000	92.89
9.5	93,408,198	5,144,419	0.0551	0.9449	92.89
10.5	88,263,779	4,250,387	0.0482	0.9518	87.77
11.5	84,013,392	44,482	0.0005	0.9995	83.55
12.5	83,968,910	926,091	0.0110	0.9890	83.50
13.5	83,042,819	82,243	0.0010	0.9990	82.58
14.5	81,583,359	603,394	0.0074	0.9926	82.50
15.5	1,097,015	9,619	0.0088	0.9912	81.89
16.5	1,087,396	24,672	0.0227	0.9773	81.17
17.5	1,062,724		0.0000	1.0000	79.33
18.5	1,062,724	22,434	0.0211	0.9789	79.33
19.5	1,040,290		0.0000	1.0000	77.66
20.5	1,035,245		0.0000	1.0000	77.66
21.5	1,035,245		0.0000	1.0000	77.66
22.5	1,035,245		0.0000	1.0000	77.66
23.5	930,630		0.0000	1.0000	77.66
24.5	930,630		0.0000	1.0000	77.66
25.5	853,986		0.0000	1.0000	77.66
26.5	853,986		0.0000	1.0000	77.66
27.5	853,986		0.0000	1.0000	77.66
28.5	853,986		0.0000	1.0000	77.66
29.5	853,986		0.0000	1.0000	77.66
30.5	853,986		0.0000	1.0000	77.66
31.5	853,986		0.0000	1.0000	77.66
32.5	853,986	140,184	0.1642	0.8358	77.66
33.5	713,802	4,485	0.0063	0.9937	64.91
34.5	709,317	11,762	0.0166	0.9834	64.50
35.5	697,555	27,997	0.0401	0.9599	63.43
36.5	669,558		0.0000	1.0000	60.88
37.5	669,558	1,737	0.0026	0.9974	60.88
38.5	667,821	17,970	0.0269	0.9731	60.73
39.5	649,851	26	0.0000	1.0000	59.09
40.5	649,825	512,298	0.7884	0.2116	59.09
41.5					12.51

PACIFICORP  
ACCOUNT 343 PRIME MOVERS - WIND  
ORIGINAL AND SMOOTH SURVIVOR CURVES



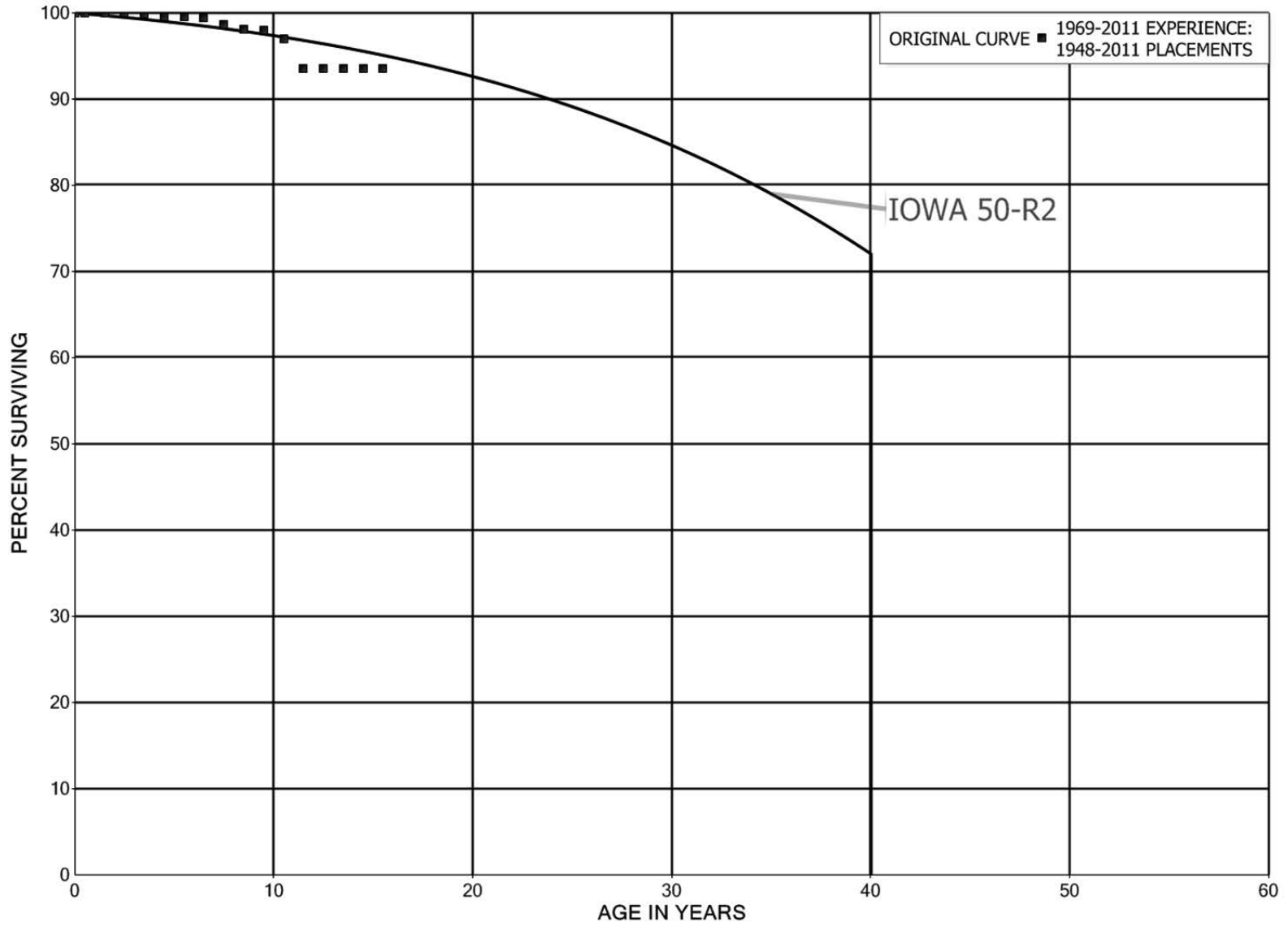
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ACCOUNT 343 PRIME MOVERS - WIND

ORIGINAL LIFE TABLE

PLACEMENT BAND 1998-2011			EXPERIENCE BAND 1998-2011		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,782,237,167		0.0000	1.0000	100.00
0.5	1,777,711,526	105,134	0.0001	0.9999	100.00
1.5	1,569,457,141	432,195	0.0003	0.9997	99.99
2.5	1,065,891,892	2,005,149	0.0019	0.9981	99.97
3.5	398,226,388		0.0000	1.0000	99.78
4.5	185,303,322	313,619	0.0017	0.9983	99.78
5.5	32,309,988		0.0000	1.0000	99.61
6.5	32,309,988		0.0000	1.0000	99.61
7.5	32,309,988		0.0000	1.0000	99.61
8.5	32,309,988	36,675	0.0011	0.9989	99.61
9.5	32,273,313	56,062	0.0017	0.9983	99.50
10.5	32,217,251		0.0000	1.0000	99.32
11.5	32,217,251	86,164	0.0027	0.9973	99.32
12.5	32,131,087	468,259	0.0146	0.9854	99.06
13.5					97.61

PACIFICORP  
ACCOUNT 344 GENERATORS  
ORIGINAL AND SMOOTH SURVIVOR CURVES





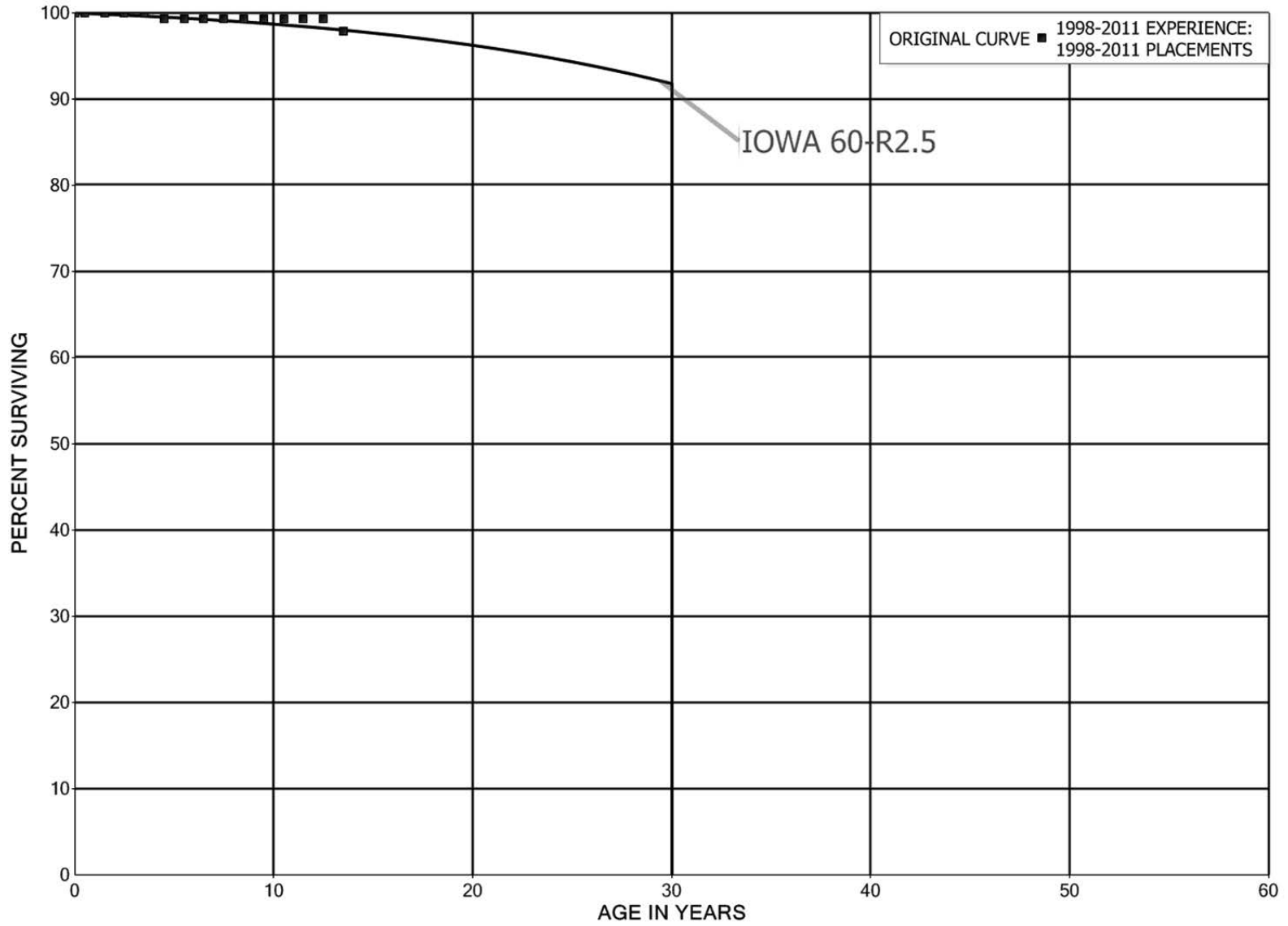
PACIFICORP

ACCOUNT 344 GENERATORS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1948-2011			EXPERIENCE BAND 1969-2011		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	305,837,283		0.0000	1.0000	100.00
0.5	303,562,031		0.0000	1.0000	100.00
1.5	302,995,883	44,282	0.0001	0.9999	100.00
2.5	301,333,463	614,126	0.0020	0.9980	99.99
3.5	300,689,456	830,817	0.0028	0.9972	99.78
4.5	220,445,680	73,515	0.0003	0.9997	99.51
5.5	170,103,762	62,057	0.0004	0.9996	99.47
6.5	142,828,574	1,134,264	0.0079	0.9921	99.44
7.5	141,682,001	805,264	0.0057	0.9943	98.65
8.5	56,074,943	43,704	0.0008	0.9992	98.09
9.5	40,145,251	425,091	0.0106	0.9894	98.01
10.5	39,720,160	1,440,137	0.0363	0.9637	96.97
11.5	38,280,024		0.0000	1.0000	93.46
12.5	38,280,024		0.0000	1.0000	93.46
13.5	38,280,024		0.0000	1.0000	93.46
14.5	38,271,486		0.0000	1.0000	93.46
15.5	1,605,413		0.0000	1.0000	93.46
16.5	1,605,413		0.0000	1.0000	93.46
17.5	1,605,413		0.0000	1.0000	93.46
18.5	1,605,413		0.0000	1.0000	93.46
19.5	1,605,413		0.0000	1.0000	93.46
20.5	1,617,030		0.0000	1.0000	93.46
21.5	1,617,030		0.0000	1.0000	93.46
22.5	1,617,030		0.0000	1.0000	93.46
23.5	1,617,030		0.0000	1.0000	93.46
24.5	1,617,030		0.0000	1.0000	93.46
25.5	1,605,413		0.0000	1.0000	93.46
26.5	1,605,413		0.0000	1.0000	93.46
27.5	1,605,413		0.0000	1.0000	93.46
28.5	1,605,413		0.0000	1.0000	93.46
29.5	1,605,413		0.0000	1.0000	93.46
30.5	1,605,413		0.0000	1.0000	93.46
31.5	1,605,413	1,517,577	0.9453	0.0547	93.46
32.5	87,835		0.0000	1.0000	5.11
33.5	87,835	48,789	0.5555	0.4445	5.11
34.5	39,047	39,047	1.0000		2.27
35.5					

PACIFICORP  
ACCOUNT 344 GENERATORS - WIND  
ORIGINAL AND SMOOTH SURVIVOR CURVES



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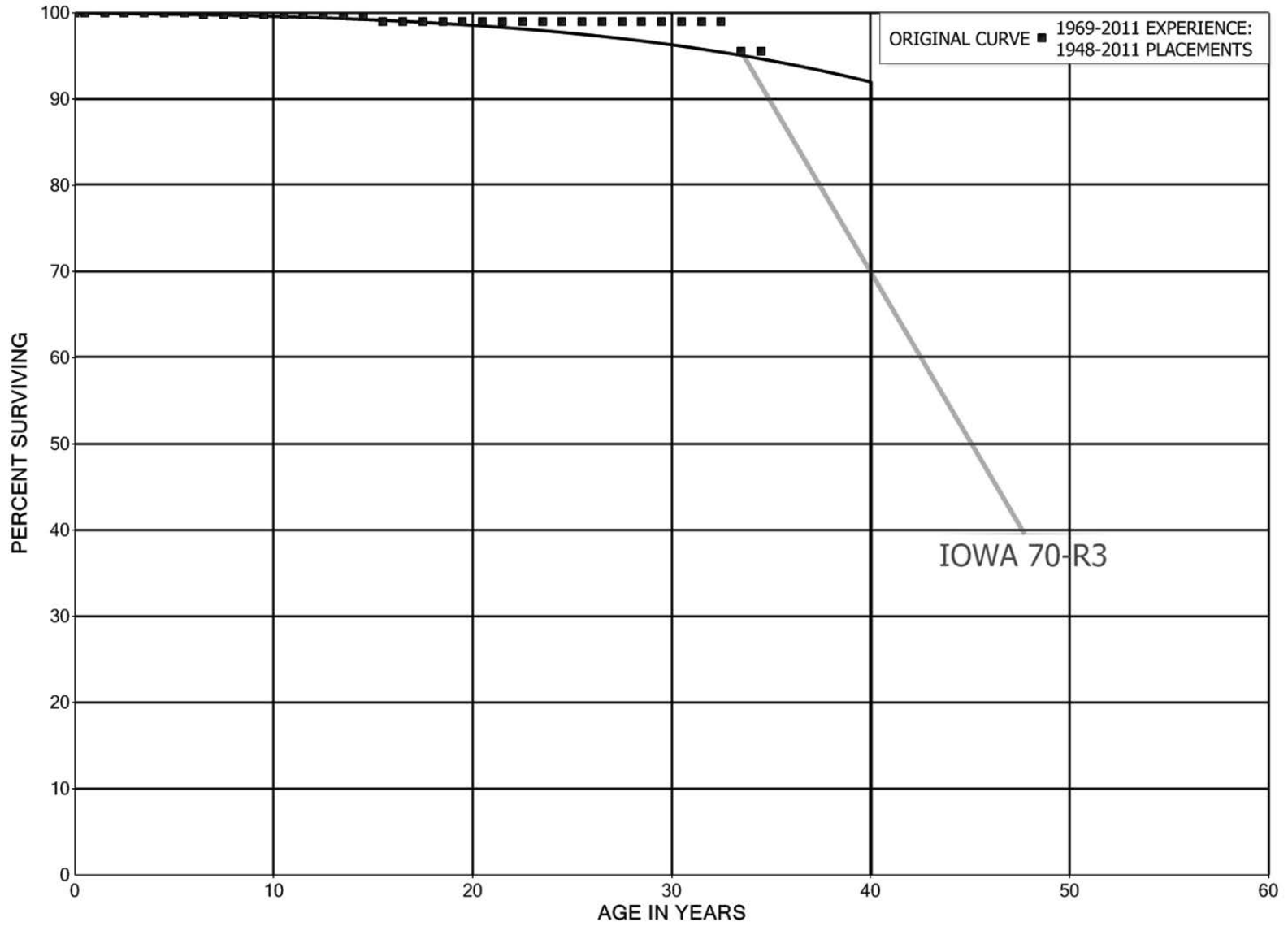
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ACCOUNT 344 GENERATORS - WIND

ORIGINAL LIFE TABLE

PLACEMENT BAND 1998-2011			EXPERIENCE BAND 1998-2011		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	53,703,018		0.0000	1.0000	100.00
0.5	53,394,254		0.0000	1.0000	100.00
1.5	47,731,316		0.0000	1.0000	100.00
2.5	32,223,408		0.0000	1.0000	100.00
3.5	12,946,221	94,157	0.0073	0.9927	100.00
4.5	6,716,340		0.0000	1.0000	99.27
5.5	1,635,824		0.0000	1.0000	99.27
6.5	1,635,824		0.0000	1.0000	99.27
7.5	1,635,824		0.0000	1.0000	99.27
8.5	1,635,824		0.0000	1.0000	99.27
9.5	1,635,824		0.0000	1.0000	99.27
10.5	1,635,824		0.0000	1.0000	99.27
11.5	1,635,824		0.0000	1.0000	99.27
12.5	1,635,824	23,708	0.0145	0.9855	99.27
13.5					97.83

PACIFICORP  
ACCOUNT 345 ACCESSORY ELECTRIC EQUIPMENT  
ORIGINAL AND SMOOTH SURVIVOR CURVES



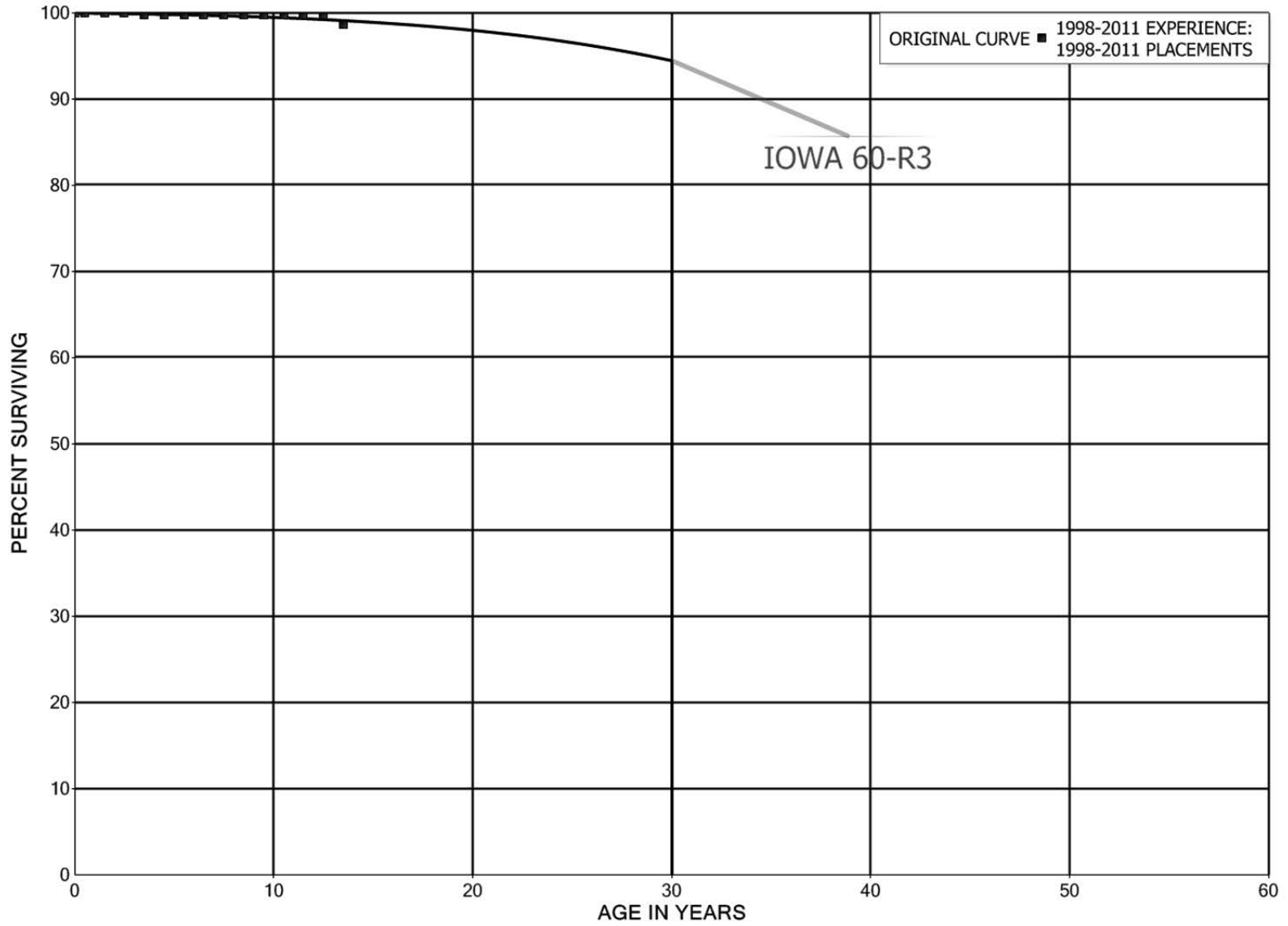
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ACCOUNT 345 ACCESSORY ELECTRIC EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1948-2011			EXPERIENCE BAND 1969-2011		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	138,605,042		0.0000	1.0000	100.00
0.5	137,932,680		0.0000	1.0000	100.00
1.5	134,653,501		0.0000	1.0000	100.00
2.5	134,644,724	46,820	0.0003	0.9997	100.00
3.5	134,305,496	42,252	0.0003	0.9997	99.97
4.5	90,126,401	31,452	0.0003	0.9997	99.93
5.5	75,544,198	126,235	0.0017	0.9983	99.90
6.5	49,006,169		0.0000	1.0000	99.73
7.5	48,800,737		0.0000	1.0000	99.73
8.5	11,122,814		0.0000	1.0000	99.73
9.5	9,275,618		0.0000	1.0000	99.73
10.5	9,274,455		0.0000	1.0000	99.73
11.5	9,274,455		0.0000	1.0000	99.73
12.5	9,274,455		0.0000	1.0000	99.73
13.5	9,274,455		0.0000	1.0000	99.73
14.5	9,274,455	70,561	0.0076	0.9924	99.73
15.5	215,456		0.0000	1.0000	98.97
16.5	215,456		0.0000	1.0000	98.97
17.5	215,456		0.0000	1.0000	98.97
18.5	215,584		0.0000	1.0000	98.97
19.5	215,726		0.0000	1.0000	98.97
20.5	224,745		0.0000	1.0000	98.97
21.5	217,057		0.0000	1.0000	98.97
22.5	171,876		0.0000	1.0000	98.97
23.5	171,748		0.0000	1.0000	98.97
24.5	171,606		0.0000	1.0000	98.97
25.5	162,587		0.0000	1.0000	98.97
26.5	162,587		0.0000	1.0000	98.97
27.5	140,214		0.0000	1.0000	98.97
28.5	140,214		0.0000	1.0000	98.97
29.5	139,172		0.0000	1.0000	98.97
30.5	139,172		0.0000	1.0000	98.97
31.5	139,172		0.0000	1.0000	98.97
32.5	139,172	4,920	0.0354	0.9646	98.97
33.5	134,252		0.0000	1.0000	95.47
34.5	134,252		0.0000	1.0000	95.47
35.5	127,750	1,081	0.0085	0.9915	95.47
36.5	126,669		0.0000	1.0000	94.67
37.5	126,669		0.0000	1.0000	94.67
38.5	126,669		0.0000	1.0000	94.67
39.5	126,669		0.0000	1.0000	94.67
40.5	126,669		0.0000	1.0000	94.67
41.5					94.67

PACIFICORP  
ACCOUNT 345 ACCESSORY ELECTRIC EQUIPMENT - WIND  
ORIGINAL AND SMOOTH SURVIVOR CURVES



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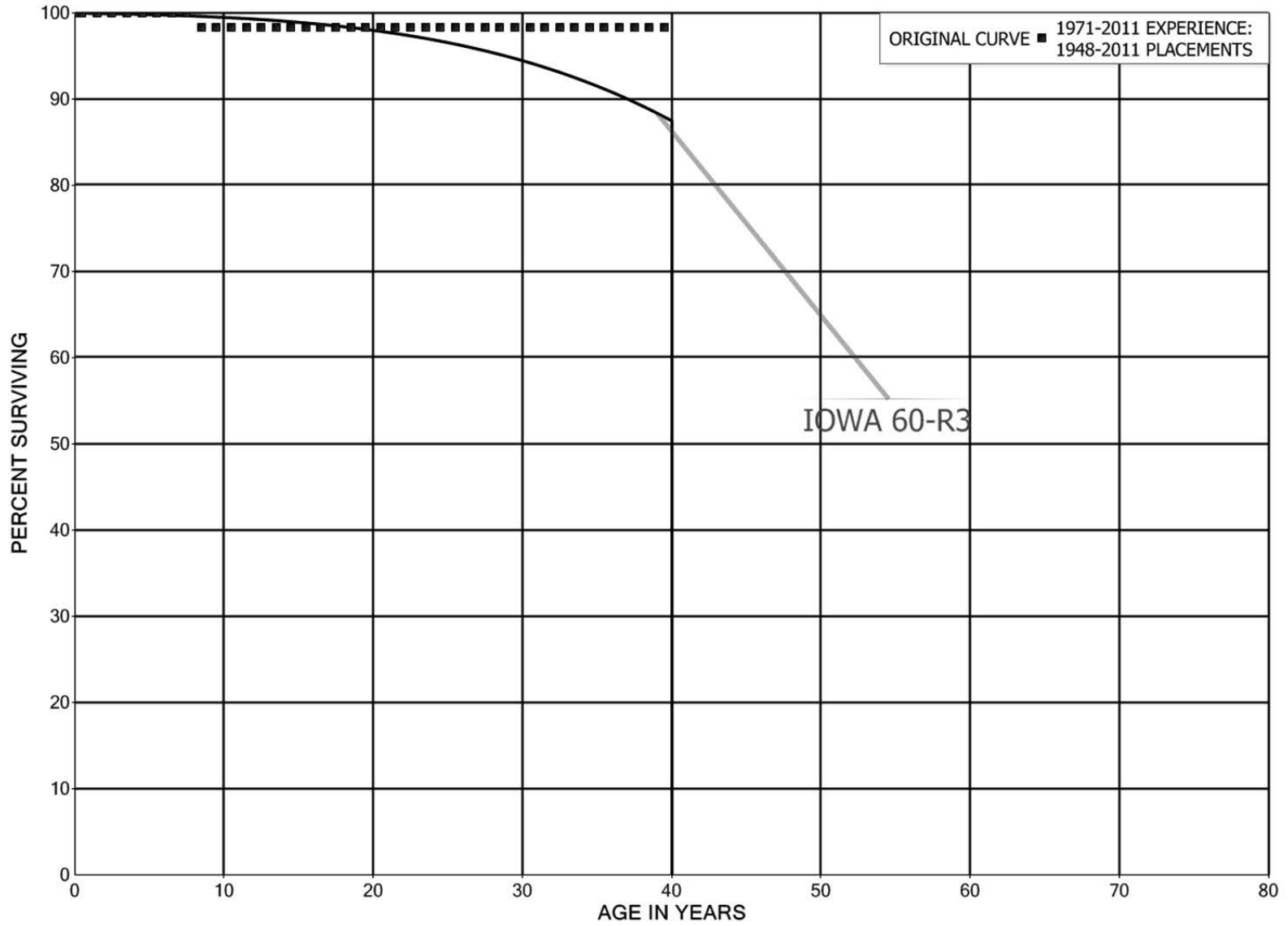
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ACCOUNT 345 ACCESSORY ELECTRIC EQUIPMENT - WIND

ORIGINAL LIFE TABLE

PLACEMENT BAND 1998-2011			EXPERIENCE BAND 1998-2011		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	111,186,023		0.0000	1.0000	100.00
0.5	109,294,266		0.0000	1.0000	100.00
1.5	96,114,888		0.0000	1.0000	100.00
2.5	62,885,046	192,332	0.0031	0.9969	100.00
3.5	24,696,224	150	0.0000	1.0000	99.69
4.5	11,346,465		0.0000	1.0000	99.69
5.5	2,891,247		0.0000	1.0000	99.69
6.5	2,891,247		0.0000	1.0000	99.69
7.5	2,891,247		0.0000	1.0000	99.69
8.5	2,891,247		0.0000	1.0000	99.69
9.5	2,891,247		0.0000	1.0000	99.69
10.5	2,891,247		0.0000	1.0000	99.69
11.5	2,891,247		0.0000	1.0000	99.69
12.5	2,891,247	32,041	0.0111	0.9889	99.69
13.5					98.59

PACIFICORP  
ACCOUNT 346 MISCELLANEOUS POWER PLANT EQUIPMENT  
ORIGINAL AND SMOOTH SURVIVOR CURVES



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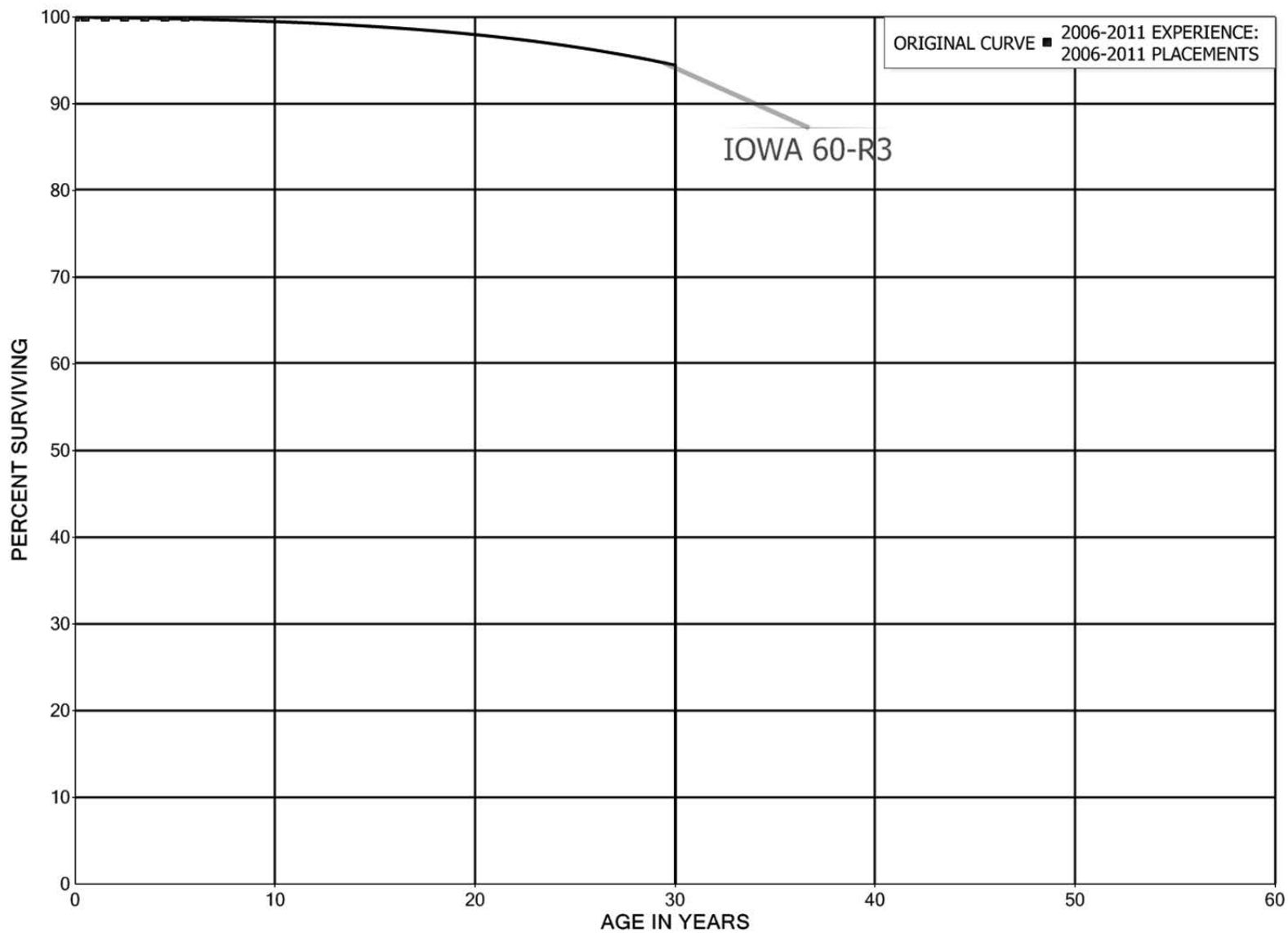
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ACCOUNT 346 MISCELLANEOUS POWER PLANT EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1948-2011			EXPERIENCE BAND 1971-2011		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	9,921,470		0.0000	1.0000	100.00
0.5	9,848,279		0.0000	1.0000	100.00
1.5	9,848,279		0.0000	1.0000	100.00
2.5	9,848,279		0.0000	1.0000	100.00
3.5	9,848,279		0.0000	1.0000	100.00
4.5	6,696,370		0.0000	1.0000	100.00
5.5	6,696,370		0.0000	1.0000	100.00
6.5	3,726,608		0.0000	1.0000	100.00
7.5	3,726,608	62,570	0.0168	0.9832	100.00
8.5	509,389		0.0000	1.0000	98.32
9.5	509,156		0.0000	1.0000	98.32
10.5	509,404		0.0000	1.0000	98.32
11.5	509,404		0.0000	1.0000	98.32
12.5	509,404		0.0000	1.0000	98.32
13.5	509,156		0.0000	1.0000	98.32
14.5	509,156		0.0000	1.0000	98.32
15.5	11,813		0.0000	1.0000	98.32
16.5	11,813		0.0000	1.0000	98.32
17.5	11,813		0.0000	1.0000	98.32
18.5	11,876		0.0000	1.0000	98.32
19.5	11,876		0.0000	1.0000	98.32
20.5	11,876		0.0000	1.0000	98.32
21.5	11,813		0.0000	1.0000	98.32
22.5	12,009		0.0000	1.0000	98.32
23.5	12,009		0.0000	1.0000	98.32
24.5	12,009		0.0000	1.0000	98.32
25.5	11,813		0.0000	1.0000	98.32
26.5	11,813		0.0000	1.0000	98.32
27.5	11,813		0.0000	1.0000	98.32
28.5	11,813		0.0000	1.0000	98.32
29.5	11,813		0.0000	1.0000	98.32
30.5	11,813		0.0000	1.0000	98.32
31.5	11,813		0.0000	1.0000	98.32
32.5	11,813		0.0000	1.0000	98.32
33.5	11,813		0.0000	1.0000	98.32
34.5	11,813		0.0000	1.0000	98.32
35.5	11,813		0.0000	1.0000	98.32
36.5	11,813		0.0000	1.0000	98.32
37.5	11,813		0.0000	1.0000	98.32
38.5	11,813		0.0000	1.0000	98.32
39.5	11,813		0.0000	1.0000	98.32
40.5	11,813		0.0000	1.0000	98.32
41.5					98.32

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ACCOUNT 346 MISCELLANEOUS POWER PLANT EQUIPMENT - WIND  
ORIGINAL AND SMOOTH SURVIVOR CURVES



PACIFICORP

ACCOUNT 346 MISCELLANEOUS POWER PLANT EQUIPMENT - WIND

ORIGINAL LIFE TABLE

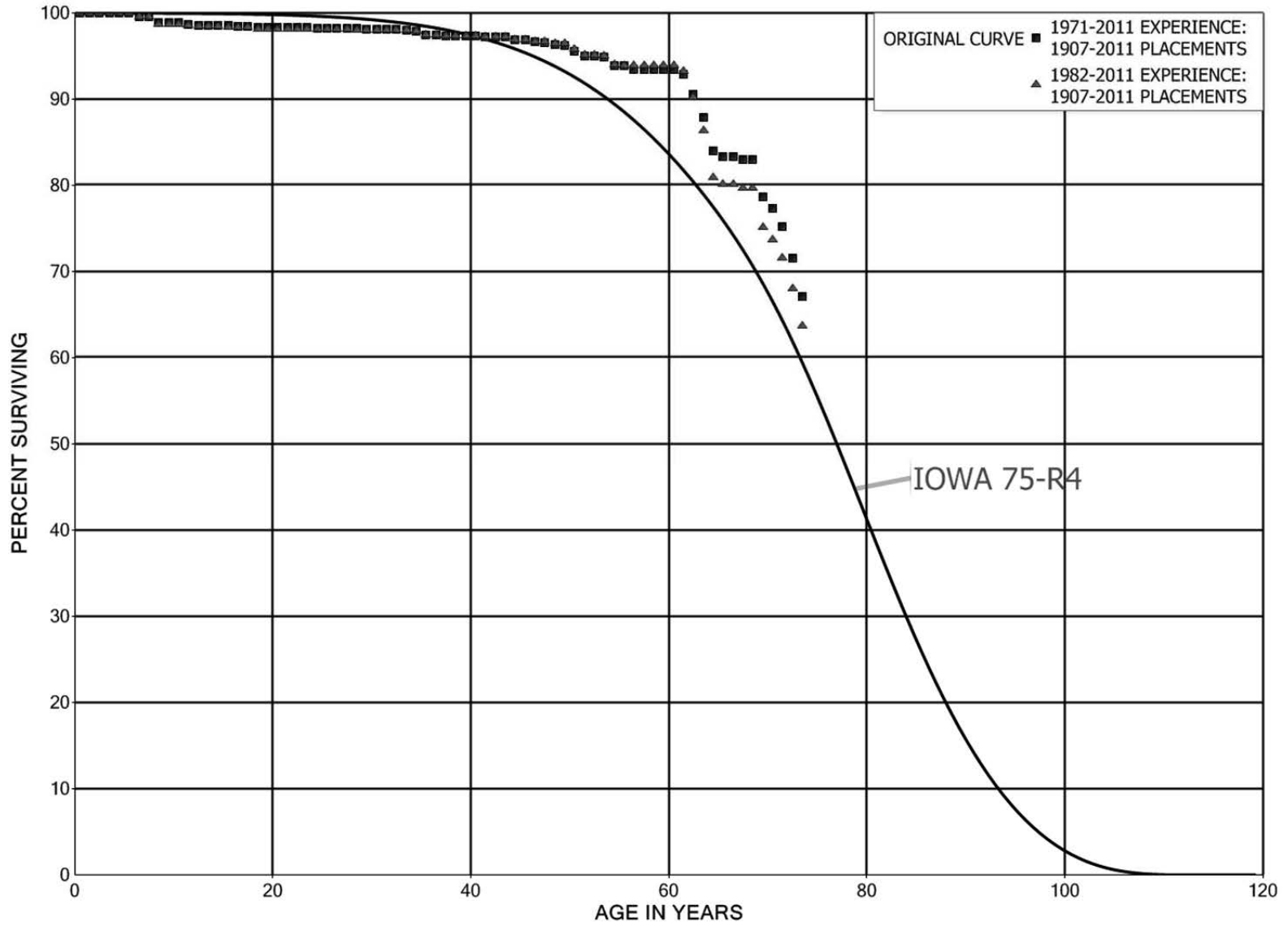
PLACEMENT BAND 2006-2011			EXPERIENCE BAND 2006-2011		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	2,526,956		0.0000	1.0000	100.00
0.5	2,501,120	480	0.0002	0.9998	100.00
1.5	2,351,509	252	0.0001	0.9999	99.98
2.5	1,578,052		0.0000	1.0000	99.97
3.5	243,878		0.0000	1.0000	99.97
4.5	81,036		0.0000	1.0000	99.97
5.5					99.97

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TRANSMISSION PLANT



PACIFICORP  
ACCOUNT 350.20 LAND RIGHTS  
ORIGINAL AND SMOOTH SURVIVOR CURVES



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PACIFICORP

ACCOUNT 350.20 LAND RIGHTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1907-2011			EXPERIENCE BAND 1971-2011		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	129,887,446		0.0000	1.0000	100.00
0.5	126,377,909	1,158	0.0000	1.0000	100.00
1.5	64,536,571	1,233	0.0000	1.0000	100.00
2.5	61,824,335	3,576	0.0001	0.9999	100.00
3.5	54,607,420	13,744	0.0003	0.9997	99.99
4.5	52,811,166	1,964	0.0000	1.0000	99.97
5.5	51,150,728	225,894	0.0044	0.9956	99.96
6.5	50,456,834	6,515	0.0001	0.9999	99.52
7.5	50,970,748	369,505	0.0072	0.9928	99.51
8.5	51,940,295	592	0.0000	1.0000	98.79
9.5	52,198,041	792	0.0000	1.0000	98.79
10.5	51,976,083	90,993	0.0018	0.9982	98.78
11.5	52,355,080	46,462	0.0009	0.9991	98.61
12.5	52,427,395	4,531	0.0001	0.9999	98.52
13.5	52,348,953	6,051	0.0001	0.9999	98.52
14.5	52,579,777	17,230	0.0003	0.9997	98.50
15.5	52,074,046	44,579	0.0009	0.9991	98.47
16.5	52,308,904	1,216	0.0000	1.0000	98.39
17.5	51,822,737	65,912	0.0013	0.9987	98.38
18.5	46,542,588	3,226	0.0001	0.9999	98.26
19.5	44,357,145	2,896	0.0001	0.9999	98.25
20.5	41,195,706	965	0.0000	1.0000	98.25
21.5	40,865,023	4,280	0.0001	0.9999	98.24
22.5	40,709,747	1,461	0.0000	1.0000	98.23
23.5	40,370,934	10,449	0.0003	0.9997	98.23
24.5	40,333,506	7,660	0.0002	0.9998	98.21
25.5	39,276,192	2,403	0.0001	0.9999	98.19
26.5	39,112,798	12,563	0.0003	0.9997	98.18
27.5	38,692,805	1,948	0.0001	0.9999	98.15
28.5	37,946,787	22,874	0.0006	0.9994	98.14
29.5	35,756,674	6,504	0.0002	0.9998	98.08
30.5	30,108,605	3,980	0.0001	0.9999	98.07
31.5	23,353,653	4,679	0.0002	0.9998	98.05
32.5	19,939,625	16,442	0.0008	0.9992	98.03
33.5	19,590,575	27,945	0.0014	0.9986	97.95
34.5	16,506,315	62,078	0.0038	0.9962	97.81
35.5	16,220,009	10,796	0.0007	0.9993	97.45
36.5	13,464,786	9,994	0.0007	0.9993	97.38
37.5	12,917,692	3,806	0.0003	0.9997	97.31
38.5	12,246,098	726	0.0001	0.9999	97.28

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ACCOUNT 350.20 LAND RIGHTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1907-2011			EXPERIENCE BAND 1971-2011			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	11,449,584	3,707	0.0003	0.9997	97.27	
40.5	10,410,556	3,870	0.0004	0.9996	97.24	
41.5	9,948,360	1,613	0.0002	0.9998	97.21	
42.5	9,490,033	1,853	0.0002	0.9998	97.19	
43.5	8,912,693	33,178	0.0037	0.9963	97.17	
44.5	8,748,215	2,224	0.0003	0.9997	96.81	
45.5	8,063,434	18,295	0.0023	0.9977	96.79	
46.5	7,803,533	1,525	0.0002	0.9998	96.57	
47.5	7,487,720	22,224	0.0030	0.9970	96.55	
48.5	6,798,355	3,257	0.0005	0.9995	96.26	
49.5	4,592,992	33,090	0.0072	0.9928	96.21	
50.5	4,057,343	23,824	0.0059	0.9941	95.52	
51.5	3,781,874	2,402	0.0006	0.9994	94.96	
52.5	3,266,097	2,356	0.0007	0.9993	94.90	
53.5	3,055,108	33,247	0.0109	0.9891	94.83	
54.5	2,702,107	176	0.0001	0.9999	93.80	
55.5	2,246,252	9,141	0.0041	0.9959	93.79	
56.5	2,074,330	164	0.0001	0.9999	93.41	
57.5	1,525,371	188	0.0001	0.9999	93.40	
58.5	1,158,948	51	0.0000	1.0000	93.39	
59.5	1,035,492	172	0.0002	0.9998	93.39	
60.5	897,567	5,191	0.0058	0.9942	93.37	
61.5	772,138	19,314	0.0250	0.9750	92.83	
62.5	737,084	22,236	0.0302	0.9698	90.51	
63.5	702,433	30,427	0.0433	0.9567	87.78	
64.5	662,696	5,523	0.0083	0.9917	83.98	
65.5	345,324	89	0.0003	0.9997	83.28	
66.5	337,746	1,109	0.0033	0.9967	83.26	
67.5	307,230		0.0000	1.0000	82.98	
68.5	299,813	15,746	0.0525	0.9475	82.98	
69.5	283,574	4,906	0.0173	0.9827	78.63	
70.5	267,473	7,421	0.0277	0.9723	77.27	
71.5	259,276	12,353	0.0476	0.9524	75.12	
72.5	246,091	15,217	0.0618	0.9382	71.54	
73.5	230,182		0.0000	1.0000	67.12	
74.5	228,884		0.0000	1.0000	67.12	
75.5	228,036		0.0000	1.0000	67.12	
76.5	226,251		0.0000	1.0000	67.12	
77.5	225,054		0.0000	1.0000	67.12	
78.5	224,777		0.0000	1.0000	67.12	



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ACCOUNT 350.20 LAND RIGHTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1907-2011			EXPERIENCE BAND 1971-2011		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	224,014		0.0000	1.0000	67.12
80.5	223,729		0.0000	1.0000	67.12
81.5	223,129		0.0000	1.0000	67.12
82.5	221,402		0.0000	1.0000	67.12
83.5	220,122		0.0000	1.0000	67.12
84.5	199,640		0.0000	1.0000	67.12
85.5	197,779	153	0.0008	0.9992	67.12
86.5	193,949	14	0.0001	0.9999	67.07
87.5	190,212	117	0.0006	0.9994	67.06
88.5	178,047	51	0.0003	0.9997	67.02
89.5	175,283	54	0.0003	0.9997	67.00
90.5	172,140		0.0000	1.0000	66.98
91.5	168,278		0.0000	1.0000	66.98
92.5	163,503	319	0.0020	0.9980	66.98
93.5	162,973		0.0000	1.0000	66.85
94.5	87,749		0.0000	1.0000	66.85
95.5	70,205		0.0000	1.0000	66.85
96.5	65,515		0.0000	1.0000	66.85
97.5	59,579		0.0000	1.0000	66.85
98.5	27,708		0.0000	1.0000	66.85
99.5	22,582	14	0.0006	0.9994	66.85
100.5	10,224		0.0000	1.0000	66.81
101.5	10,163		0.0000	1.0000	66.81
102.5	4,805		0.0000	1.0000	66.81
103.5	2,236		0.0000	1.0000	66.81
104.5					66.81

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ACCOUNT 350.20 LAND RIGHTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1907-2011			EXPERIENCE BAND 1982-2011		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	104,425,078		0.0000	1.0000	100.00
0.5	106,041,494	22	0.0000	1.0000	100.00
1.5	50,536,562		0.0000	1.0000	100.00
2.5	50,656,554	2,027	0.0000	1.0000	100.00
3.5	43,609,864		0.0000	1.0000	100.00
4.5	44,186,620		0.0000	1.0000	100.00
5.5	42,495,070	224,409	0.0053	0.9947	100.00
6.5	44,244,288	6,422	0.0001	0.9999	99.47
7.5	44,561,408	363,621	0.0082	0.9918	99.45
8.5	44,061,734		0.0000	1.0000	98.64
9.5	44,594,295		0.0000	1.0000	98.64
10.5	45,232,422	85,432	0.0019	0.9981	98.64
11.5	45,611,368	45,096	0.0010	0.9990	98.46
12.5	45,829,467		0.0000	1.0000	98.36
13.5	45,958,979	4,067	0.0001	0.9999	98.36
14.5	45,836,242	8,653	0.0002	0.9998	98.35
15.5	45,809,243	42,464	0.0009	0.9991	98.33
16.5	45,717,785	158	0.0000	1.0000	98.24
17.5	45,190,142	62,662	0.0014	0.9986	98.24
18.5	40,478,770	39	0.0000	1.0000	98.10
19.5	40,368,042	2,023	0.0001	0.9999	98.10
20.5	37,604,978	60	0.0000	1.0000	98.10
21.5	37,489,843	2,405	0.0001	0.9999	98.10
22.5	37,860,622	1,044	0.0000	1.0000	98.09
23.5	37,821,170	10,410	0.0003	0.9997	98.09
24.5	37,812,650	4,566	0.0001	0.9999	98.06
25.5	37,243,299	2,192	0.0001	0.9999	98.05
26.5	37,274,734	12,472	0.0003	0.9997	98.04
27.5	37,430,807	1,855	0.0000	1.0000	98.01
28.5	37,056,247	19,209	0.0005	0.9995	98.01
29.5	34,995,835	2,920	0.0001	0.9999	97.96
30.5	29,454,787	484	0.0000	1.0000	97.95
31.5	22,828,706	3,281	0.0001	0.9999	97.95
32.5	19,459,648	1,738	0.0001	0.9999	97.93
33.5	19,134,154	26,620	0.0014	0.9986	97.92
34.5	16,066,941	62,073	0.0039	0.9961	97.79
35.5	16,122,596	10,591	0.0007	0.9993	97.41
36.5	13,373,870	7,556	0.0006	0.9994	97.35
37.5	12,860,947	3,544	0.0003	0.9997	97.29
38.5	12,195,770	133	0.0000	1.0000	97.26

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ACCOUNT 350.20 LAND RIGHTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1907-2011			EXPERIENCE BAND 1982-2011			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	11,398,717	3,588	0.0003	0.9997	97.26	
40.5	10,296,250	2,010	0.0002	0.9998	97.23	
41.5	9,856,883	226	0.0000	1.0000	97.21	
42.5	9,398,456	1,809	0.0002	0.9998	97.21	
43.5	8,801,370	33,178	0.0038	0.9962	97.19	
44.5	8,636,914	1,102	0.0001	0.9999	96.83	
45.5	7,938,901	17,944	0.0023	0.9977	96.81	
46.5	7,667,885	1,374	0.0002	0.9998	96.59	
47.5	7,337,690	11,278	0.0015	0.9985	96.58	
48.5	6,656,820	2,662	0.0004	0.9996	96.43	
49.5	4,448,331	33,011	0.0074	0.9926	96.39	
50.5	3,909,133	23,824	0.0061	0.9939	95.67	
51.5	3,701,695	1,961	0.0005	0.9995	95.09	
52.5	3,188,048	2,119	0.0007	0.9993	95.04	
53.5	2,887,606	33,064	0.0115	0.9885	94.98	
54.5	2,537,406	142	0.0001	0.9999	93.89	
55.5	2,084,243	261	0.0001	0.9999	93.89	
56.5	1,878,954		0.0000	1.0000	93.87	
57.5	1,302,184	188	0.0001	0.9999	93.87	
58.5	945,894	51	0.0001	0.9999	93.86	
59.5	811,537	172	0.0002	0.9998	93.86	
60.5	677,866	4,984	0.0074	0.9926	93.84	
61.5	551,185	17,776	0.0322	0.9678	93.15	
62.5	519,929	22,236	0.0428	0.9572	90.14	
63.5	483,407	30,427	0.0629	0.9371	86.29	
64.5	534,640	5,523	0.0103	0.9897	80.86	
65.5	235,132		0.0000	1.0000	80.02	
66.5	232,333	1,109	0.0048	0.9952	80.02	
67.5	247,651		0.0000	1.0000	79.64	
68.5	272,104	15,746	0.0579	0.9421	79.64	
69.5	260,992	4,906	0.0188	0.9812	75.03	
70.5	257,235	7,421	0.0289	0.9711	73.62	
71.5	249,100	12,353	0.0496	0.9504	71.50	
72.5	241,286	15,217	0.0631	0.9369	67.95	
73.5	227,947		0.0000	1.0000	63.66	
74.5	228,884		0.0000	1.0000	63.66	
75.5	228,036		0.0000	1.0000	63.66	
76.5	226,251		0.0000	1.0000	63.66	
77.5	225,054		0.0000	1.0000	63.66	
78.5	224,777		0.0000	1.0000	63.66	

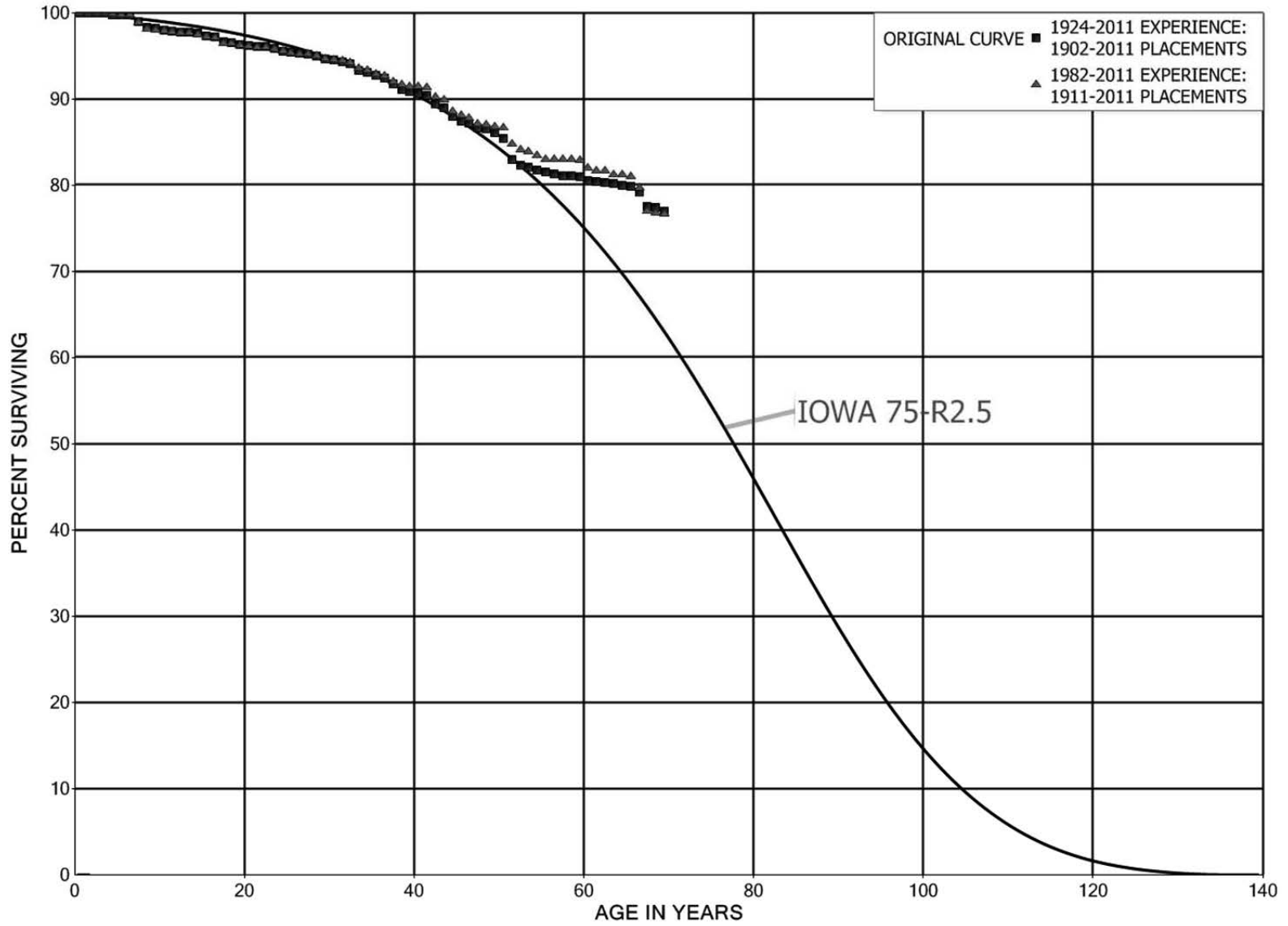
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ACCOUNT 350.20 LAND RIGHTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1907-2011			EXPERIENCE BAND 1982-2011		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	224,014		0.0000	1.0000	63.66
80.5	223,729		0.0000	1.0000	63.66
81.5	223,129		0.0000	1.0000	63.66
82.5	221,402		0.0000	1.0000	63.66
83.5	220,122		0.0000	1.0000	63.66
84.5	199,640		0.0000	1.0000	63.66
85.5	197,779	153	0.0008	0.9992	63.66
86.5	193,949	14	0.0001	0.9999	63.61
87.5	190,212	117	0.0006	0.9994	63.61
88.5	178,047	51	0.0003	0.9997	63.57
89.5	175,283	54	0.0003	0.9997	63.55
90.5	172,140		0.0000	1.0000	63.53
91.5	168,278		0.0000	1.0000	63.53
92.5	163,503	319	0.0020	0.9980	63.53
93.5	162,973		0.0000	1.0000	63.41
94.5	87,749		0.0000	1.0000	63.41
95.5	70,205		0.0000	1.0000	63.41
96.5	65,515		0.0000	1.0000	63.41
97.5	59,579		0.0000	1.0000	63.41
98.5	27,708		0.0000	1.0000	63.41
99.5	22,582	14	0.0006	0.9994	63.41
100.5	10,224		0.0000	1.0000	63.37
101.5	10,163		0.0000	1.0000	63.37
102.5	4,805		0.0000	1.0000	63.37
103.5	2,236		0.0000	1.0000	63.37
104.5					63.37

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ACCOUNT 352 STRUCTURES AND IMPROVEMENTS  
ORIGINAL AND SMOOTH SURVIVOR CURVES



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ACCOUNT 352 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1902-2011			EXPERIENCE BAND 1924-2011			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
0.0	149,969,557	1,970	0.0000	1.0000	100.00	
0.5	148,364,842	6,194	0.0000	1.0000	100.00	
1.5	116,266,312	48,267	0.0004	0.9996	99.99	
2.5	86,487,404	34,473	0.0004	0.9996	99.95	
3.5	72,024,763	102,654	0.0014	0.9986	99.91	
4.5	63,890,510	27,904	0.0004	0.9996	99.77	
5.5	56,389,662	21,790	0.0004	0.9996	99.73	
6.5	52,175,447	406,666	0.0078	0.9922	99.69	
7.5	48,530,643	318,169	0.0066	0.9934	98.91	
8.5	47,384,422	53,611	0.0011	0.9989	98.26	
9.5	46,242,129	93,375	0.0020	0.9980	98.15	
10.5	45,722,945	53,569	0.0012	0.9988	97.95	
11.5	45,243,091	36,049	0.0008	0.9992	97.84	
12.5	43,265,665	12,054	0.0003	0.9997	97.76	
13.5	42,722,507	66,529	0.0016	0.9984	97.73	
14.5	42,289,928	132,026	0.0031	0.9969	97.58	
15.5	41,129,691	47,914	0.0012	0.9988	97.28	
16.5	39,323,981	229,429	0.0058	0.9942	97.16	
17.5	35,164,514	32,282	0.0009	0.9991	96.60	
18.5	32,746,108	57,683	0.0018	0.9982	96.51	
19.5	30,907,624	35,859	0.0012	0.9988	96.34	
20.5	29,820,221	44,660	0.0015	0.9985	96.23	
21.5	28,170,911	16,328	0.0006	0.9994	96.08	
22.5	26,553,319	47,549	0.0018	0.9982	96.03	
23.5	25,911,042	81,183	0.0031	0.9969	95.85	
24.5	24,733,835	41,858	0.0017	0.9983	95.55	
25.5	21,209,469	25,103	0.0012	0.9988	95.39	
26.5	17,153,137	8,951	0.0005	0.9995	95.28	
27.5	15,717,585	36,329	0.0023	0.9977	95.23	
28.5	15,400,364	60,540	0.0039	0.9961	95.01	
29.5	13,985,544	23,986	0.0017	0.9983	94.64	
30.5	12,417,373	25,662	0.0021	0.9979	94.47	
31.5	10,724,520	20,550	0.0019	0.9981	94.28	
32.5	10,035,442	82,803	0.0083	0.9917	94.10	
33.5	9,378,127	20,925	0.0022	0.9978	93.32	
34.5	7,860,909	31,985	0.0041	0.9959	93.11	
35.5	7,248,127	22,879	0.0032	0.9968	92.73	
36.5	6,534,456	47,404	0.0073	0.9927	92.44	
37.5	6,212,718	47,286	0.0076	0.9924	91.77	
38.5	5,581,871	14,780	0.0026	0.9974	91.07	

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ACCOUNT 352 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1902-2011			EXPERIENCE BAND 1924-2011			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	5,200,156	11,044	0.0021	0.9979	90.83	
40.5	4,728,053	14,178	0.0030	0.9970	90.64	
41.5	4,416,294	46,304	0.0105	0.9895	90.37	
42.5	4,186,341	20,970	0.0050	0.9950	89.42	
43.5	3,865,863	46,737	0.0121	0.9879	88.97	
44.5	3,556,321	18,054	0.0051	0.9949	87.90	
45.5	3,396,450	11,149	0.0033	0.9967	87.45	
46.5	3,177,268	18,120	0.0057	0.9943	87.16	
47.5	2,969,259	5,154	0.0017	0.9983	86.67	
48.5	2,750,188	13,689	0.0050	0.9950	86.52	
49.5	2,580,118	20,830	0.0081	0.9919	86.08	
50.5	2,348,131	67,446	0.0287	0.9713	85.39	
51.5	2,069,110	15,295	0.0074	0.9926	82.94	
52.5	1,892,974	6,595	0.0035	0.9965	82.32	
53.5	1,651,259	5,800	0.0035	0.9965	82.04	
54.5	1,420,671	4,157	0.0029	0.9971	81.75	
55.5	1,365,488	4,430	0.0032	0.9968	81.51	
56.5	1,224,141	2,827	0.0023	0.9977	81.25	
57.5	1,043,292	105	0.0001	0.9999	81.06	
58.5	960,809	763	0.0008	0.9992	81.05	
59.5	923,636	5,375	0.0058	0.9942	80.99	
60.5	817,497	1,764	0.0022	0.9978	80.51	
61.5	677,412	59	0.0001	0.9999	80.34	
62.5	670,034	1,409	0.0021	0.9979	80.33	
63.5	661,705	1,486	0.0022	0.9978	80.16	
64.5	623,746	1,333	0.0021	0.9979	79.98	
65.5	620,198	4,690	0.0076	0.9924	79.81	
66.5	613,906	12,838	0.0209	0.9791	79.21	
67.5	600,510	1,334	0.0022	0.9978	77.55	
68.5	597,348	2,889	0.0048	0.9952	77.38	
69.5	593,320	146	0.0002	0.9998	77.01	
70.5	509,337		0.0000	1.0000	76.99	
71.5	508,889		0.0000	1.0000	76.99	
72.5	507,339		0.0000	1.0000	76.99	
73.5	506,893	341	0.0007	0.9993	76.99	
74.5	505,389	2,303	0.0046	0.9954	76.94	
75.5	502,846	28,687	0.0570	0.9430	76.59	
76.5	474,050		0.0000	1.0000	72.22	
77.5	474,050		0.0000	1.0000	72.22	
78.5	474,050		0.0000	1.0000	72.22	

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ACCOUNT 352 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1902-2011			EXPERIENCE BAND 1924-2011		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	473,503		0.0000	1.0000	72.22
80.5	417,292		0.0000	1.0000	72.22
81.5	417,292		0.0000	1.0000	72.22
82.5	417,147		0.0000	1.0000	72.22
83.5	405,897		0.0000	1.0000	72.22
84.5	405,897	10,807	0.0266	0.9734	72.22
85.5	394,019		0.0000	1.0000	70.29
86.5	392,884		0.0000	1.0000	70.29
87.5	377,677	601	0.0016	0.9984	70.29
88.5	376,265		0.0000	1.0000	70.18
89.5	358,812		0.0000	1.0000	70.18
90.5	358,691		0.0000	1.0000	70.18
91.5	358,691		0.0000	1.0000	70.18
92.5	347,908		0.0000	1.0000	70.18
93.5	310,201		0.0000	1.0000	70.18
94.5	308,586	7,429	0.0241	0.9759	70.18
95.5	300,863	1,107	0.0037	0.9963	68.49
96.5	299,756	709	0.0024	0.9976	68.24
97.5	114,377	507	0.0044	0.9956	68.08
98.5	68,641		0.0000	1.0000	67.78
99.5	408		0.0000	1.0000	67.78
100.5					67.78



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ACCOUNT 352 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1911-2011			EXPERIENCE BAND 1982-2011			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
0.0	135,305,057	755	0.0000	1.0000	100.00	
0.5	135,866,909	1,266	0.0000	1.0000	100.00	
1.5	105,437,335	27,702	0.0003	0.9997	100.00	
2.5	76,363,949	24,401	0.0003	0.9997	99.97	
3.5	62,528,317	95,324	0.0015	0.9985	99.94	
4.5	56,012,483	23,164	0.0004	0.9996	99.79	
5.5	49,084,114	14,325	0.0003	0.9997	99.75	
6.5	45,565,014	403,256	0.0089	0.9911	99.72	
7.5	42,197,451	314,343	0.0074	0.9926	98.84	
8.5	41,673,421	49,514	0.0012	0.9988	98.10	
9.5	40,694,135	76,660	0.0019	0.9981	97.98	
10.5	40,616,490	49,864	0.0012	0.9988	97.80	
11.5	40,378,605	16,436	0.0004	0.9996	97.68	
12.5	38,588,247	10,775	0.0003	0.9997	97.64	
13.5	38,324,425	65,565	0.0017	0.9983	97.61	
14.5	38,164,506	106,709	0.0028	0.9972	97.44	
15.5	37,188,032	47,192	0.0013	0.9987	97.17	
16.5	35,654,568	223,801	0.0063	0.9937	97.05	
17.5	31,704,994	27,893	0.0009	0.9991	96.44	
18.5	29,569,973	53,625	0.0018	0.9982	96.35	
19.5	27,896,335	23,496	0.0008	0.9992	96.18	
20.5	27,042,576	43,565	0.0016	0.9984	96.10	
21.5	25,614,993	8,169	0.0003	0.9997	95.94	
22.5	24,242,721	38,522	0.0016	0.9984	95.91	
23.5	23,869,357	74,591	0.0031	0.9969	95.76	
24.5	22,945,526	37,085	0.0016	0.9984	95.46	
25.5	19,480,996	16,369	0.0008	0.9992	95.31	
26.5	15,625,481	5,030	0.0003	0.9997	95.23	
27.5	14,391,175	32,012	0.0022	0.9978	95.20	
28.5	14,172,992	59,697	0.0042	0.9958	94.98	
29.5	12,802,230	11,801	0.0009	0.9991	94.58	
30.5	11,379,650	16,584	0.0015	0.9985	94.50	
31.5	9,843,540	16,413	0.0017	0.9983	94.36	
32.5	9,169,900	71,654	0.0078	0.9922	94.20	
33.5	8,531,892	19,901	0.0023	0.9977	93.47	
34.5	7,056,302	30,262	0.0043	0.9957	93.25	
35.5	6,469,131	16,357	0.0025	0.9975	92.85	
36.5	5,763,585	42,452	0.0074	0.9926	92.61	
37.5	5,447,718	16,823	0.0031	0.9969	91.93	
38.5	4,849,162	10,865	0.0022	0.9978	91.65	

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ACCOUNT 352 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1911-2011			EXPERIENCE BAND 1982-2011			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	4,478,808	3,164	0.0007	0.9993	91.44	
40.5	4,098,421	6,209	0.0015	0.9985	91.38	
41.5	3,795,436	45,012	0.0119	0.9881	91.24	
42.5	3,568,325	14,119	0.0040	0.9960	90.16	
43.5	3,255,143	45,973	0.0141	0.9859	89.80	
44.5	2,947,746	16,029	0.0054	0.9946	88.53	
45.5	2,791,958	11,014	0.0039	0.9961	88.05	
46.5	2,572,910	18,030	0.0070	0.9930	87.70	
47.5	2,364,992	5,130	0.0022	0.9978	87.09	
48.5	2,145,944	3,551	0.0017	0.9983	86.90	
49.5	1,986,558	2,897	0.0015	0.9985	86.76	
50.5	1,829,658	39,518	0.0216	0.9784	86.63	
51.5	1,578,566	13,242	0.0084	0.9916	84.76	
52.5	1,404,699	4,395	0.0031	0.9969	84.05	
53.5	1,177,695	5,800	0.0049	0.9951	83.78	
54.5	947,837	4,157	0.0044	0.9956	83.37	
55.5	893,726	107	0.0001	0.9999	83.01	
56.5	757,941	456	0.0006	0.9994	83.00	
57.5	605,536	105	0.0002	0.9998	82.95	
58.5	529,152	758	0.0014	0.9986	82.93	
59.5	509,558	5,375	0.0105	0.9895	82.81	
60.5	403,541	1,764	0.0044	0.9956	81.94	
61.5	263,456	59	0.0002	0.9998	81.58	
62.5	266,873	1,409	0.0053	0.9947	81.56	
63.5	297,385		0.0000	1.0000	81.13	
64.5	267,151	596	0.0022	0.9978	81.13	
65.5	273,439	4,625	0.0169	0.9831	80.95	
66.5	268,409	8,839	0.0329	0.9671	79.58	
67.5	454,496	1,334	0.0029	0.9971	76.96	
68.5	497,458	603	0.0012	0.9988	76.74	
69.5	564,230	146	0.0003	0.9997	76.64	
70.5	509,337		0.0000	1.0000	76.62	
71.5	508,889		0.0000	1.0000	76.62	
72.5	507,339		0.0000	1.0000	76.62	
73.5	506,893	341	0.0007	0.9993	76.62	
74.5	505,389	2,303	0.0046	0.9954	76.57	
75.5	502,846	28,687	0.0570	0.9430	76.22	
76.5	474,050		0.0000	1.0000	71.87	
77.5	474,050		0.0000	1.0000	71.87	
78.5	474,050		0.0000	1.0000	71.87	

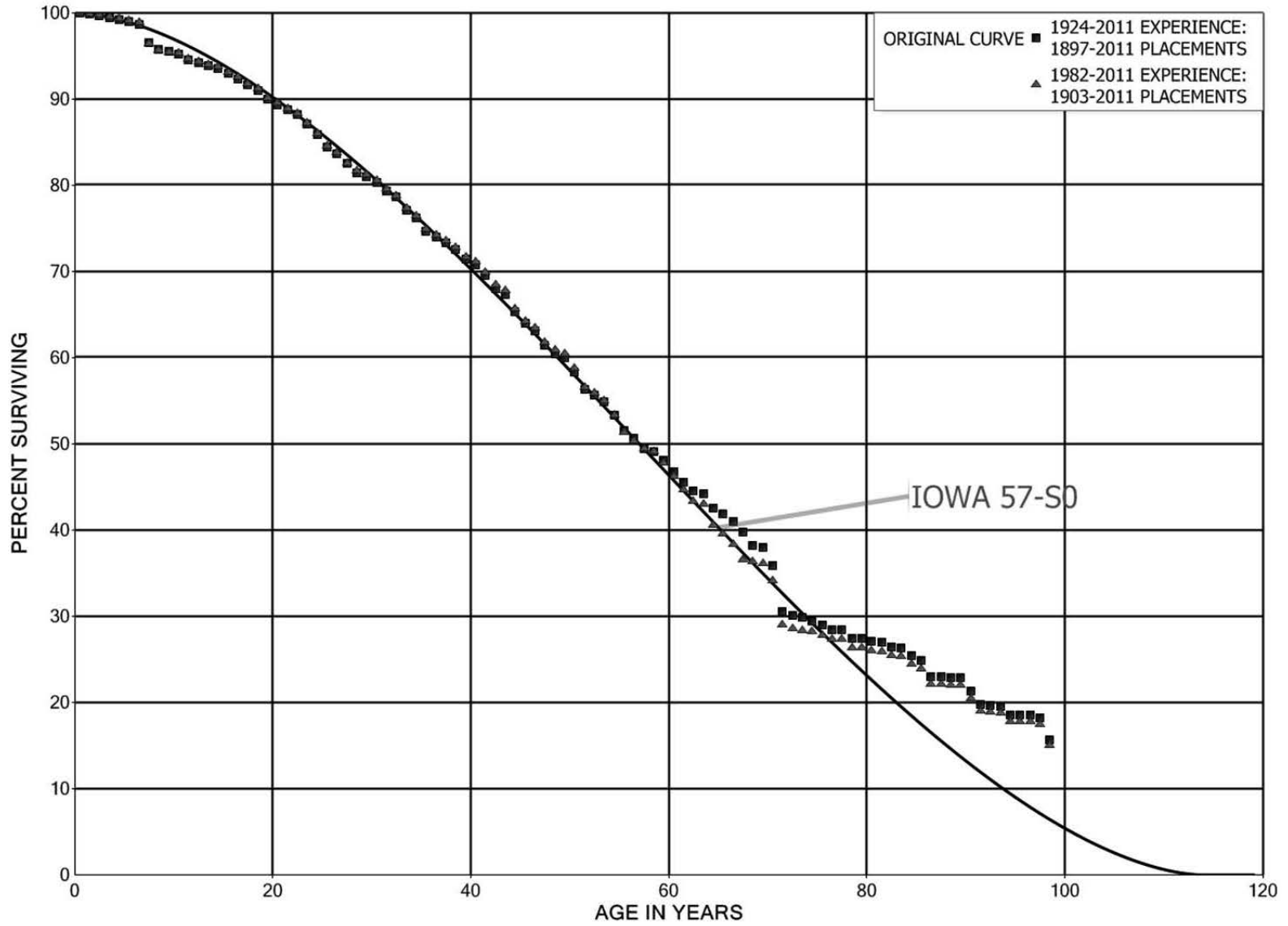
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ACCOUNT 352 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1911-2011			EXPERIENCE BAND 1982-2011		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	473,503		0.0000	1.0000	71.87
80.5	417,292		0.0000	1.0000	71.87
81.5	417,292		0.0000	1.0000	71.87
82.5	417,147		0.0000	1.0000	71.87
83.5	405,897		0.0000	1.0000	71.87
84.5	405,897	10,807	0.0266	0.9734	71.87
85.5	394,019		0.0000	1.0000	69.96
86.5	392,884		0.0000	1.0000	69.96
87.5	377,677	601	0.0016	0.9984	69.96
88.5	376,265		0.0000	1.0000	69.85
89.5	358,812		0.0000	1.0000	69.85
90.5	358,691		0.0000	1.0000	69.85
91.5	358,691		0.0000	1.0000	69.85
92.5	347,908		0.0000	1.0000	69.85
93.5	310,201		0.0000	1.0000	69.85
94.5	308,586	7,429	0.0241	0.9759	69.85
95.5	300,863	1,107	0.0037	0.9963	68.17
96.5	299,756	709	0.0024	0.9976	67.92
97.5	114,377	507	0.0044	0.9956	67.76
98.5	68,641		0.0000	1.0000	67.46
99.5	408		0.0000	1.0000	67.46
100.5					67.46

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ACCOUNT 353 STATION EQUIPMENT  
ORIGINAL AND SMOOTH SURVIVOR CURVES



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ACCOUNT 353 STATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1897-2011			EXPERIENCE BAND 1924-2011		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,755,786,559	652,076	0.0004	0.9996	100.00
0.5	1,633,945,595	1,782,441	0.0011	0.9989	99.96
1.5	1,362,861,783	2,811,141	0.0021	0.9979	99.85
2.5	1,212,716,457	2,999,791	0.0025	0.9975	99.65
3.5	1,088,711,470	2,552,819	0.0023	0.9977	99.40
4.5	1,035,288,550	1,926,350	0.0019	0.9981	99.17
5.5	975,697,859	3,436,429	0.0035	0.9965	98.98
6.5	924,158,847	20,189,954	0.0218	0.9782	98.64
7.5	853,965,793	6,251,815	0.0073	0.9927	96.48
8.5	805,563,475	2,445,162	0.0030	0.9970	95.77
9.5	774,375,131	2,503,316	0.0032	0.9968	95.48
10.5	751,488,983	5,271,280	0.0070	0.9930	95.17
11.5	730,615,882	2,776,267	0.0038	0.9962	94.51
12.5	706,194,359	2,592,241	0.0037	0.9963	94.15
13.5	690,292,279	2,138,621	0.0031	0.9969	93.80
14.5	677,413,428	4,361,104	0.0064	0.9936	93.51
15.5	660,972,387	4,338,045	0.0066	0.9934	92.91
16.5	633,554,672	4,726,121	0.0075	0.9925	92.30
17.5	570,901,336	3,790,451	0.0066	0.9934	91.61
18.5	519,581,576	6,189,902	0.0119	0.9881	91.00
19.5	472,165,984	3,185,811	0.0067	0.9933	89.92
20.5	418,175,308	2,961,661	0.0071	0.9929	89.31
21.5	386,415,068	2,435,025	0.0063	0.9937	88.68
22.5	367,664,475	4,615,674	0.0126	0.9874	88.12
23.5	349,682,148	4,776,409	0.0137	0.9863	87.01
24.5	332,943,388	5,350,219	0.0161	0.9839	85.83
25.5	312,650,076	3,252,893	0.0104	0.9896	84.45
26.5	296,501,385	3,965,800	0.0134	0.9866	83.57
27.5	272,807,204	3,336,729	0.0122	0.9878	82.45
28.5	258,765,215	1,550,287	0.0060	0.9940	81.44
29.5	224,357,425	1,808,189	0.0081	0.9919	80.95
30.5	212,880,248	2,630,107	0.0124	0.9876	80.30
31.5	190,458,127	1,784,366	0.0094	0.9906	79.31
32.5	181,375,164	3,341,737	0.0184	0.9816	78.57
33.5	158,807,150	1,921,182	0.0121	0.9879	77.12
34.5	136,288,244	2,803,838	0.0206	0.9794	76.19
35.5	116,110,083	1,112,613	0.0096	0.9904	74.62
36.5	107,629,824	949,014	0.0088	0.9912	73.90
37.5	103,935,261	1,132,801	0.0109	0.9891	73.25
38.5	94,072,375	1,444,256	0.0154	0.9846	72.45

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ACCOUNT 353 STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1897-2011			EXPERIENCE BAND 1924-2011		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	85,118,906	722,038	0.0085	0.9915	71.34
40.5	77,230,201	1,341,949	0.0174	0.9826	70.74
41.5	69,496,790	1,501,177	0.0216	0.9784	69.51
42.5	64,447,592	716,400	0.0111	0.9889	68.01
43.5	59,580,737	1,696,576	0.0285	0.9715	67.25
44.5	54,493,916	1,198,349	0.0220	0.9780	65.33
45.5	49,354,206	628,441	0.0127	0.9873	63.90
46.5	46,511,365	1,278,512	0.0275	0.9725	63.08
47.5	42,171,403	626,460	0.0149	0.9851	61.35
48.5	38,192,887	318,423	0.0083	0.9917	60.44
49.5	34,402,306	946,165	0.0275	0.9725	59.93
50.5	29,818,161	998,379	0.0335	0.9665	58.29
51.5	26,224,780	314,115	0.0120	0.9880	56.34
52.5	23,715,215	357,977	0.0151	0.9849	55.66
53.5	19,097,225	545,308	0.0286	0.9714	54.82
54.5	15,772,886	529,478	0.0336	0.9664	53.25
55.5	13,588,792	235,083	0.0173	0.9827	51.47
56.5	11,874,467	276,166	0.0233	0.9767	50.58
57.5	9,171,320	52,579	0.0057	0.9943	49.40
58.5	8,189,181	175,744	0.0215	0.9785	49.12
59.5	6,995,732	191,224	0.0273	0.9727	48.06
60.5	5,703,858	153,697	0.0269	0.9731	46.75
61.5	4,957,505	112,750	0.0227	0.9773	45.49
62.5	3,804,727	27,101	0.0071	0.9929	44.46
63.5	3,592,595	134,665	0.0375	0.9625	44.14
64.5	3,285,078	49,391	0.0150	0.9850	42.48
65.5	3,177,744	63,894	0.0201	0.9799	41.85
66.5	3,071,552	99,035	0.0322	0.9678	41.00
67.5	2,797,431	104,247	0.0373	0.9627	39.68
68.5	2,634,502	19,627	0.0075	0.9925	38.20
69.5	2,543,605	141,046	0.0555	0.9445	37.92
70.5	2,365,037	351,018	0.1484	0.8516	35.82
71.5	2,003,757	31,395	0.0157	0.9843	30.50
72.5	1,970,504	10,360	0.0053	0.9947	30.02
73.5	1,955,059	28,466	0.0146	0.9854	29.86
74.5	1,922,533	30,280	0.0157	0.9843	29.43
75.5	1,888,620	34,122	0.0181	0.9819	28.97
76.5	1,854,498	4,281	0.0023	0.9977	28.44
77.5	1,843,866	63,259	0.0343	0.9657	28.38
78.5	1,780,565	106	0.0001	0.9999	27.40

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ACCOUNT 353 STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1897-2011			EXPERIENCE BAND 1924-2011		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	1,686,161	22,950	0.0136	0.9864	27.40
80.5	1,511,671	5,490	0.0036	0.9964	27.03
81.5	1,499,184	29,339	0.0196	0.9804	26.93
82.5	1,405,370	3,949	0.0028	0.9972	26.40
83.5	1,391,267	52,156	0.0375	0.9625	26.33
84.5	1,315,607	25,313	0.0192	0.9808	25.34
85.5	1,256,178	95,091	0.0757	0.9243	24.85
86.5	1,013,773	133	0.0001	0.9999	22.97
87.5	985,945	6,700	0.0068	0.9932	22.97
88.5	929,182	660	0.0007	0.9993	22.81
89.5	870,833	57,739	0.0663	0.9337	22.80
90.5	791,654	56,580	0.0715	0.9285	21.29
91.5	734,146	4,727	0.0064	0.9936	19.77
92.5	714,496	4,172	0.0058	0.9942	19.64
93.5	653,533	34,476	0.0528	0.9472	19.52
94.5	544,125	493	0.0009	0.9991	18.49
95.5	525,151	603	0.0011	0.9989	18.48
96.5	506,872	8,127	0.0160	0.9840	18.46
97.5	429,738	60,310	0.1403	0.8597	18.16
98.5	163,172		0.0000	1.0000	15.61
99.5	48,169		0.0000	1.0000	15.61
100.5	3,879		0.0000	1.0000	15.61
101.5	3,879		0.0000	1.0000	15.61
102.5	3,879		0.0000	1.0000	15.61
103.5	934		0.0000	1.0000	15.61
104.5	934		0.0000	1.0000	15.61
105.5	934		0.0000	1.0000	15.61
106.5	934		0.0000	1.0000	15.61
107.5	934		0.0000	1.0000	15.61
108.5					15.61

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ACCOUNT 353 STATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1903-2011			EXPERIENCE BAND 1982-2011		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,458,296,861	584,688	0.0004	0.9996	100.00
0.5	1,367,151,726	1,257,564	0.0009	0.9991	99.96
1.5	1,120,338,263	1,920,191	0.0017	0.9983	99.87
2.5	981,155,580	2,252,839	0.0023	0.9977	99.70
3.5	880,686,698	1,812,314	0.0021	0.9979	99.47
4.5	855,357,344	1,276,256	0.0015	0.9985	99.26
5.5	822,608,704	2,597,384	0.0032	0.9968	99.12
6.5	782,633,854	19,370,624	0.0248	0.9752	98.80
7.5	716,449,843	5,537,727	0.0077	0.9923	96.36
8.5	681,437,051	1,216,329	0.0018	0.9982	95.61
9.5	662,596,189	1,312,893	0.0020	0.9980	95.44
10.5	651,547,669	4,337,471	0.0067	0.9933	95.25
11.5	639,953,443	2,069,736	0.0032	0.9968	94.62
12.5	621,331,703	2,164,112	0.0035	0.9965	94.31
13.5	611,954,507	1,865,034	0.0030	0.9970	93.98
14.5	604,417,029	3,968,255	0.0066	0.9934	93.70
15.5	593,514,838	3,859,763	0.0065	0.9935	93.08
16.5	570,136,135	4,389,170	0.0077	0.9923	92.48
17.5	512,918,168	3,351,209	0.0065	0.9935	91.76
18.5	466,936,388	5,686,823	0.0122	0.9878	91.17
19.5	424,190,046	2,387,709	0.0056	0.9944	90.05
20.5	375,919,858	2,785,311	0.0074	0.9926	89.55
21.5	348,363,005	2,222,868	0.0064	0.9936	88.88
22.5	333,151,336	4,155,626	0.0125	0.9875	88.32
23.5	321,364,112	4,525,716	0.0141	0.9859	87.22
24.5	308,773,632	5,163,635	0.0167	0.9833	85.99
25.5	291,170,762	2,904,029	0.0100	0.9900	84.55
26.5	277,658,042	3,833,981	0.0138	0.9862	83.71
27.5	256,989,397	3,002,367	0.0117	0.9883	82.55
28.5	245,558,252	1,362,185	0.0055	0.9945	81.59
29.5	212,657,473	1,659,411	0.0078	0.9922	81.13
30.5	202,933,493	2,510,783	0.0124	0.9876	80.50
31.5	181,861,625	1,713,742	0.0094	0.9906	79.50
32.5	174,532,420	3,182,268	0.0182	0.9818	78.76
33.5	152,470,898	1,846,114	0.0121	0.9879	77.32
34.5	130,539,113	2,709,691	0.0208	0.9792	76.38
35.5	110,526,674	969,686	0.0088	0.9912	74.80
36.5	102,249,433	903,275	0.0088	0.9912	74.14
37.5	98,779,927	1,017,791	0.0103	0.9897	73.49
38.5	89,222,868	1,352,695	0.0152	0.9848	72.73



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ACCOUNT 353 STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1903-2011			EXPERIENCE BAND 1982-2011		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	80,435,436	632,658	0.0079	0.9921	71.63
40.5	72,876,667	1,211,797	0.0166	0.9834	71.06
41.5	65,348,393	1,403,451	0.0215	0.9785	69.88
42.5	60,410,189	615,915	0.0102	0.9898	68.38
43.5	55,692,989	1,672,392	0.0300	0.9700	67.68
44.5	50,634,812	1,101,623	0.0218	0.9782	65.65
45.5	45,647,077	550,217	0.0121	0.9879	64.22
46.5	42,889,772	1,190,584	0.0278	0.9722	63.45
47.5	38,644,569	559,267	0.0145	0.9855	61.69
48.5	34,733,304	257,052	0.0074	0.9926	60.79
49.5	31,176,536	856,447	0.0275	0.9725	60.34
50.5	26,880,913	984,932	0.0366	0.9634	58.69
51.5	23,310,383	288,848	0.0124	0.9876	56.54
52.5	20,967,911	331,611	0.0158	0.9842	55.84
53.5	16,405,605	505,059	0.0308	0.9692	54.95
54.5	13,159,037	493,266	0.0375	0.9625	53.26
55.5	11,112,200	218,075	0.0196	0.9804	51.26
56.5	9,656,911	169,154	0.0175	0.9825	50.26
57.5	7,176,601	50,719	0.0071	0.9929	49.38
58.5	6,388,146	165,800	0.0260	0.9740	49.03
59.5	5,326,580	181,661	0.0341	0.9659	47.76
60.5	4,083,978	133,571	0.0327	0.9673	46.13
61.5	3,359,410	99,403	0.0296	0.9704	44.62
62.5	2,235,411	18,770	0.0084	0.9916	43.30
63.5	2,119,073	119,388	0.0563	0.9437	42.94
64.5	1,952,917	46,626	0.0239	0.9761	40.52
65.5	2,008,484	63,894	0.0318	0.9682	39.55
66.5	2,088,680	98,382	0.0471	0.9529	38.29
67.5	1,935,181	10,277	0.0053	0.9947	36.49
68.5	2,309,907	16,532	0.0072	0.9928	36.29
69.5	2,431,254	132,701	0.0546	0.9454	36.03
70.5	2,330,439	351,018	0.1506	0.8494	34.07
71.5	1,975,160	31,395	0.0159	0.9841	28.94
72.5	1,941,907	10,360	0.0053	0.9947	28.48
73.5	1,929,406	9,214	0.0048	0.9952	28.32
74.5	1,916,133	30,232	0.0158	0.9842	28.19
75.5	1,882,267	28,703	0.0152	0.9848	27.74
76.5	1,853,565	4,281	0.0023	0.9977	27.32
77.5	1,842,932	63,259	0.0343	0.9657	27.26
78.5	1,780,565	106	0.0001	0.9999	26.32

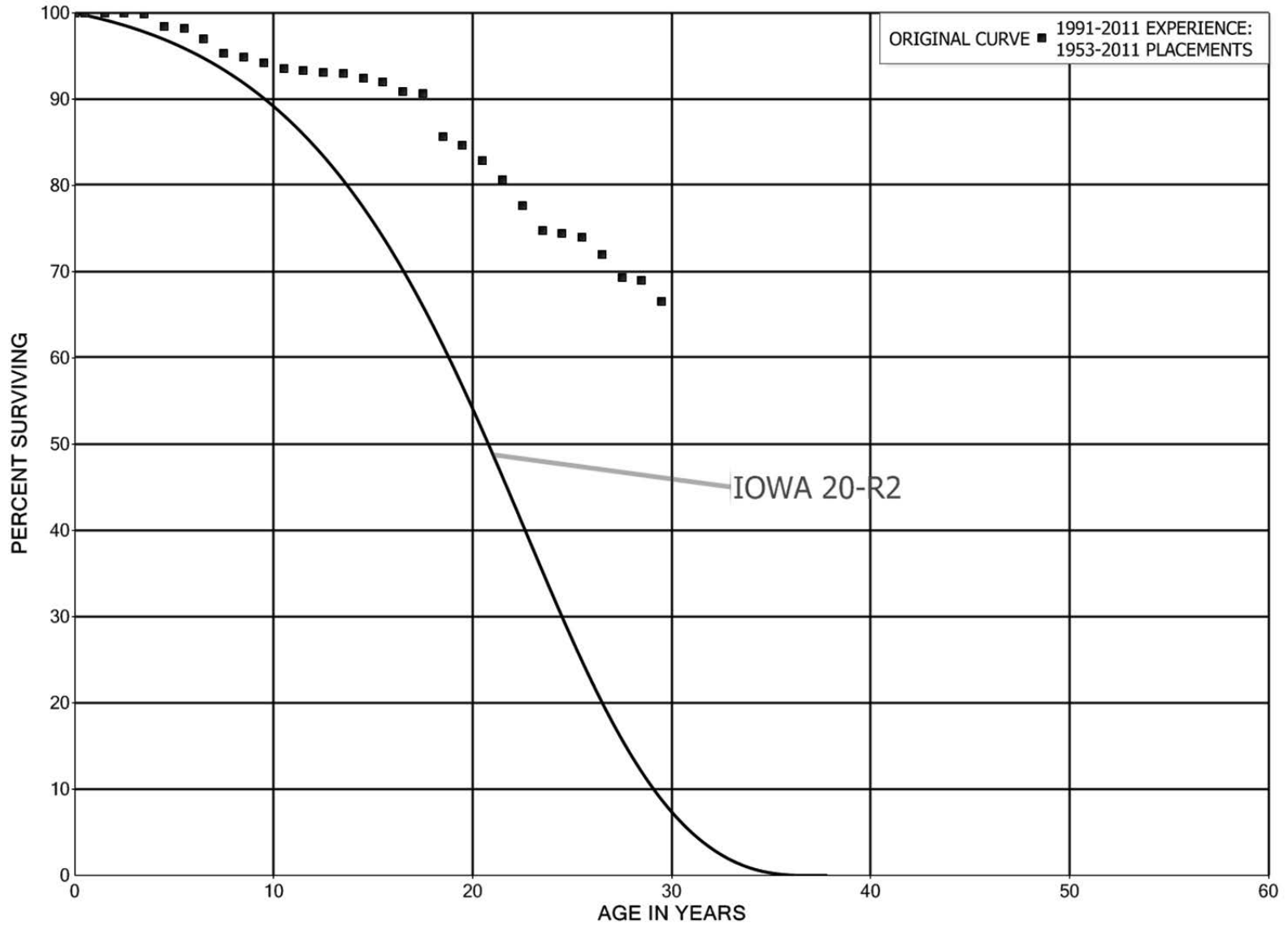
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ACCOUNT 353 STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1903-2011			EXPERIENCE BAND 1982-2011		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	1,686,161	22,950	0.0136	0.9864	26.32
80.5	1,511,671	5,490	0.0036	0.9964	25.96
81.5	1,499,184	29,339	0.0196	0.9804	25.87
82.5	1,405,370	3,949	0.0028	0.9972	25.36
83.5	1,391,267	52,156	0.0375	0.9625	25.29
84.5	1,315,607	25,313	0.0192	0.9808	24.34
85.5	1,256,178	95,091	0.0757	0.9243	23.87
86.5	1,013,773	133	0.0001	0.9999	22.07
87.5	985,945	6,700	0.0068	0.9932	22.06
88.5	929,182	660	0.0007	0.9993	21.91
89.5	870,833	57,739	0.0663	0.9337	21.90
90.5	791,654	56,580	0.0715	0.9285	20.45
91.5	734,146	4,727	0.0064	0.9936	18.99
92.5	714,496	4,172	0.0058	0.9942	18.86
93.5	653,533	34,476	0.0528	0.9472	18.75
94.5	544,125	493	0.0009	0.9991	17.76
95.5	525,151	603	0.0011	0.9989	17.75
96.5	506,872	8,127	0.0160	0.9840	17.73
97.5	429,738	60,310	0.1403	0.8597	17.44
98.5	163,172		0.0000	1.0000	14.99
99.5	48,169		0.0000	1.0000	14.99
100.5	3,879		0.0000	1.0000	14.99
101.5	3,879		0.0000	1.0000	14.99
102.5	3,879		0.0000	1.0000	14.99
103.5	934		0.0000	1.0000	14.99
104.5	934		0.0000	1.0000	14.99
105.5	934		0.0000	1.0000	14.99
106.5	934		0.0000	1.0000	14.99
107.5	934		0.0000	1.0000	14.99
108.5					14.99

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ACCOUNT 353.7 SUPERVISORY EQUIPMENT  
ORIGINAL AND SMOOTH SURVIVOR CURVES



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ACCOUNT 353.7 SUPERVISORY EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1953-2011			EXPERIENCE BAND 1991-2011		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	49,713,859		0.0000	1.0000	100.00
0.5	50,457,632	52,258	0.0010	0.9990	100.00
1.5	50,872,415		0.0000	1.0000	99.90
2.5	49,794,803	16,413	0.0003	0.9997	99.90
3.5	49,458,095	724,450	0.0146	0.9854	99.86
4.5	49,221,326	139,250	0.0028	0.9972	98.40
5.5	43,456,121	536,406	0.0123	0.9877	98.12
6.5	42,879,035	700,888	0.0163	0.9837	96.91
7.5	41,621,094	230,625	0.0055	0.9945	95.33
8.5	40,860,260	284,598	0.0070	0.9930	94.80
9.5	39,702,313	266,851	0.0067	0.9933	94.14
10.5	38,789,982	102,223	0.0026	0.9974	93.51
11.5	38,707,579	64,037	0.0017	0.9983	93.26
12.5	38,447,605	76,535	0.0020	0.9980	93.11
13.5	38,463,350	230,387	0.0060	0.9940	92.92
14.5	37,740,743	189,004	0.0050	0.9950	92.36
15.5	36,972,360	446,491	0.0121	0.9879	91.90
16.5	30,995,463	43,341	0.0014	0.9986	90.79
17.5	9,833,972	546,541	0.0556	0.9444	90.66
18.5	7,418,013	84,896	0.0114	0.9886	85.63
19.5	6,671,643	145,598	0.0218	0.9782	84.65
20.5	6,120,698	163,897	0.0268	0.9732	82.80
21.5	5,515,197	204,567	0.0371	0.9629	80.58
22.5	5,033,786	185,887	0.0369	0.9631	77.59
23.5	4,506,231	19,933	0.0044	0.9956	74.73
24.5	4,149,971	25,320	0.0061	0.9939	74.40
25.5	3,252,583	86,174	0.0265	0.9735	73.94
26.5	2,746,401	102,275	0.0372	0.9628	71.98
27.5	1,792,379	10,571	0.0059	0.9941	69.30
28.5	1,749,300	60,919	0.0348	0.9652	68.89
29.5	1,300,986	6,885	0.0053	0.9947	66.49
30.5	1,278,915	17,251	0.0135	0.9865	66.14
31.5	1,174,637		0.0000	1.0000	65.25
32.5	1,006,075		0.0000	1.0000	65.25
33.5	904,950	8,136	0.0090	0.9910	65.25
34.5	561,634	2,178	0.0039	0.9961	64.66
35.5	494,174	7,596	0.0154	0.9846	64.41
36.5	388,335	283	0.0007	0.9993	63.42
37.5	319,218	34,317	0.1075	0.8925	63.38
38.5	281,356	1,117	0.0040	0.9960	56.56

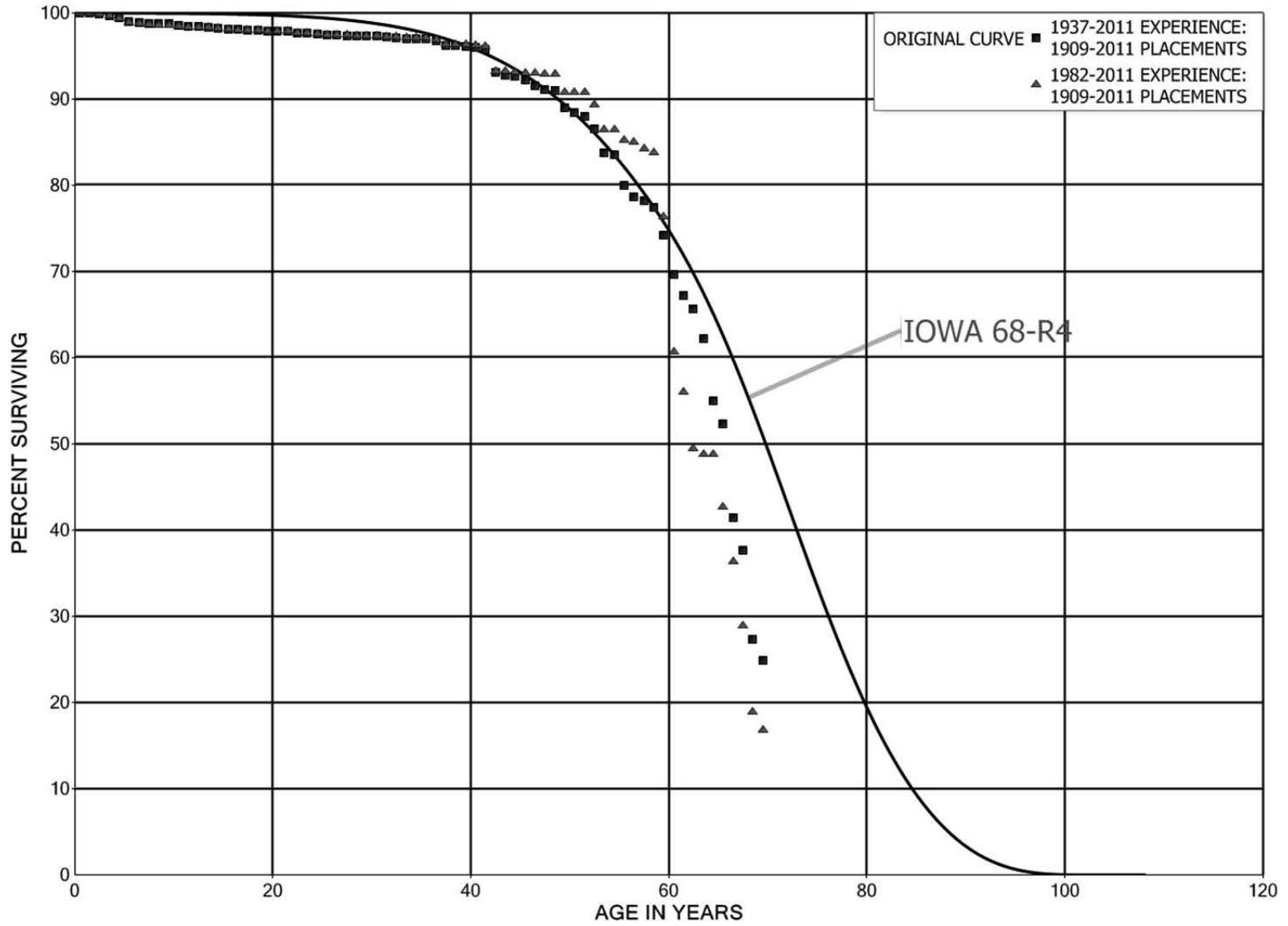
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ACCOUNT 353.7 SUPERVISORY EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1953-2011			EXPERIENCE BAND 1991-2011			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	250,997	966	0.0038	0.9962	56.34	
40.5	238,364		0.0000	1.0000	56.12	
41.5	101,176		0.0000	1.0000	56.12	
42.5	83,750		0.0000	1.0000	56.12	
43.5	83,750		0.0000	1.0000	56.12	
44.5	83,750	2,602	0.0311	0.9689	56.12	
45.5	54,575		0.0000	1.0000	54.38	
46.5	54,575		0.0000	1.0000	54.38	
47.5	54,575		0.0000	1.0000	54.38	
48.5	35,255	136	0.0038	0.9962	54.38	
49.5	28,477	5,505	0.1933	0.8067	54.17	
50.5	13,920	2,561	0.1840	0.8160	43.70	
51.5	11,359		0.0000	1.0000	35.66	
52.5	10,582		0.0000	1.0000	35.66	
53.5	10,582		0.0000	1.0000	35.66	
54.5	9,992		0.0000	1.0000	35.66	
55.5	3,047		0.0000	1.0000	35.66	
56.5	3,047		0.0000	1.0000	35.66	
57.5	3,047		0.0000	1.0000	35.66	
58.5					35.66	

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ACCOUNT 354 TOWERS AND FIXTURES  
ORIGINAL AND SMOOTH SURVIVOR CURVES



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ACCOUNT 354 TOWERS AND FIXTURES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1909-2011			EXPERIENCE BAND 1937-2011		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	996,406,511	555	0.0000	1.0000	100.00
0.5	989,540,994	53,397	0.0001	0.9999	100.00
1.5	520,014,644	596,869	0.0011	0.9989	99.99
2.5	462,979,949	1,101,882	0.0024	0.9976	99.88
3.5	444,922,619	1,128,551	0.0025	0.9975	99.64
4.5	399,094,957	1,601,568	0.0040	0.9960	99.39
5.5	394,818,638	565,333	0.0014	0.9986	98.99
6.5	385,182,998	291,186	0.0008	0.9992	98.85
7.5	378,002,892	314,545	0.0008	0.9992	98.77
8.5	369,644,021	50,638	0.0001	0.9999	98.69
9.5	367,718,206	595,144	0.0016	0.9984	98.68
10.5	359,131,290	250,161	0.0007	0.9993	98.52
11.5	356,592,381	68,490	0.0002	0.9998	98.45
12.5	353,622,674	446,359	0.0013	0.9987	98.43
13.5	352,502,919	468,109	0.0013	0.9987	98.31
14.5	350,860,409	249,851	0.0007	0.9993	98.18
15.5	350,338,801	320,375	0.0009	0.9991	98.11
16.5	349,153,443	48,839	0.0001	0.9999	98.02
17.5	348,637,506	37,982	0.0001	0.9999	98.00
18.5	336,150,371	443,080	0.0013	0.9987	97.99
19.5	326,793,398	75,426	0.0002	0.9998	97.86
20.5	326,723,356	53,777	0.0002	0.9998	97.84
21.5	292,384,147	607,602	0.0021	0.9979	97.82
22.5	291,557,821	73,892	0.0003	0.9997	97.62
23.5	291,133,788	342,365	0.0012	0.9988	97.60
24.5	288,458,212	208,135	0.0007	0.9993	97.48
25.5	286,871,652	168,197	0.0006	0.9994	97.41
26.5	286,703,455	77,445	0.0003	0.9997	97.35
27.5	278,456,137	59,999	0.0002	0.9998	97.33
28.5	265,491,547	172,717	0.0007	0.9993	97.31
29.5	226,587,549	27,458	0.0001	0.9999	97.24
30.5	137,764,400	61,604	0.0004	0.9996	97.23
31.5	96,684,134	72,249	0.0007	0.9993	97.19
32.5	81,517,658	92,651	0.0011	0.9989	97.12
33.5	60,601,343	8,824	0.0001	0.9999	97.01
34.5	55,545,397	7,902	0.0001	0.9999	96.99
35.5	42,420,944	120,003	0.0028	0.9972	96.98
36.5	13,294,190	66,973	0.0050	0.9950	96.70
37.5	11,944,256	10,985	0.0009	0.9991	96.22
38.5	11,821,869	7,335	0.0006	0.9994	96.13

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ACCOUNT 354 TOWERS AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1909-2011			EXPERIENCE BAND 1937-2011		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	11,656,044	13,640	0.0012	0.9988	96.07
40.5	11,640,232	23,579	0.0020	0.9980	95.96
41.5	11,528,565	330,586	0.0287	0.9713	95.76
42.5	11,124,956	34,618	0.0031	0.9969	93.01
43.5	10,064,691	13,022	0.0013	0.9987	92.73
44.5	9,477,596	44,788	0.0047	0.9953	92.61
45.5	5,655,755	40,363	0.0071	0.9929	92.17
46.5	5,374,995	27,273	0.0051	0.9949	91.51
47.5	4,869,676	3,268	0.0007	0.9993	91.05
48.5	4,120,491	94,265	0.0229	0.9771	90.98
49.5	3,340,247	19,301	0.0058	0.9942	88.90
50.5	3,123,516	15,012	0.0048	0.9952	88.39
51.5	2,917,877	49,812	0.0171	0.9829	87.96
52.5	2,509,338	77,966	0.0311	0.9689	86.46
53.5	1,807,521	5,769	0.0032	0.9968	83.78
54.5	1,801,753	77,679	0.0431	0.9569	83.51
55.5	1,652,008	25,615	0.0155	0.9845	79.91
56.5	1,602,544	11,162	0.0070	0.9930	78.67
57.5	1,364,851	13,018	0.0095	0.9905	78.12
58.5	369,820	15,514	0.0419	0.9581	77.38
59.5	346,259	21,029	0.0607	0.9393	74.13
60.5	325,229	11,285	0.0347	0.9653	69.63
61.5	313,944	7,346	0.0234	0.9766	67.21
62.5	258,781	13,564	0.0524	0.9476	65.64
63.5	245,217	28,791	0.1174	0.8826	62.20
64.5	216,426	10,210	0.0472	0.9528	54.90
65.5	200,788	41,953	0.2089	0.7911	52.31
66.5	158,835	14,405	0.0907	0.9093	41.38
67.5	144,430	39,683	0.2748	0.7252	37.63
68.5	104,747	9,452	0.0902	0.9098	27.29
69.5	95,295	20,134	0.2113	0.7887	24.83
70.5	75,161	7,565	0.1007	0.8993	19.58
71.5	67,596	13,906	0.2057	0.7943	17.61
72.5	53,690	36,981	0.6888	0.3112	13.99
73.5	16,709	3,812	0.2281	0.7719	4.35
74.5	12,898	6,759	0.5241	0.4759	3.36
75.5	6,138	2,266	0.3691	0.6309	1.60
76.5	3,873	956	0.2469	0.7531	1.01
77.5	2,917	346	0.1185	0.8815	0.76
78.5	2,571	1,433	0.5572	0.4428	0.67
79.5	1,139	1,139	1.0000		0.30
80.5					



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ACCOUNT 354 TOWERS AND FIXTURES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1909-2011			EXPERIENCE BAND 1982-2011		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	764,957,162		0.0000	1.0000	100.00
0.5	847,137,227	37,425	0.0000	1.0000	100.00
1.5	419,217,130	581,378	0.0014	0.9986	100.00
2.5	379,226,693	1,094,234	0.0029	0.9971	99.86
3.5	382,019,588	1,111,441	0.0029	0.9971	99.57
4.5	341,397,162	1,563,070	0.0046	0.9954	99.28
5.5	351,078,871	503,336	0.0014	0.9986	98.82
6.5	370,710,648	267,819	0.0007	0.9993	98.68
7.5	364,850,398	244,726	0.0007	0.9993	98.61
8.5	356,857,970	15,305	0.0000	1.0000	98.55
9.5	355,157,577	588,085	0.0017	0.9983	98.54
10.5	346,669,665	236,125	0.0007	0.9993	98.38
11.5	344,187,743	15,273	0.0000	1.0000	98.31
12.5	341,347,686	166,500	0.0005	0.9995	98.31
13.5	342,051,551	451,269	0.0013	0.9987	98.26
14.5	341,023,605	235,949	0.0007	0.9993	98.13
15.5	344,300,966	292,662	0.0009	0.9991	98.06
16.5	343,445,872	21,088	0.0001	0.9999	97.98
17.5	343,468,752	25,667	0.0001	0.9999	97.97
18.5	331,766,803	371,525	0.0011	0.9989	97.96
19.5	323,016,105	58,694	0.0002	0.9998	97.85
20.5	323,068,355	31,411	0.0001	0.9999	97.84
21.5	289,006,773	605,744	0.0021	0.9979	97.83
22.5	288,470,328	69,532	0.0002	0.9998	97.62
23.5	288,633,051	309,800	0.0011	0.9989	97.60
24.5	286,018,221	189,316	0.0007	0.9993	97.49
25.5	284,497,835	164,035	0.0006	0.9994	97.43
26.5	284,376,802	75,761	0.0003	0.9997	97.37
27.5	276,392,915	57,233	0.0002	0.9998	97.35
28.5	264,601,203	163,122	0.0006	0.9994	97.33
29.5	225,727,141	17,432	0.0001	0.9999	97.27
30.5	136,921,457	57,037	0.0004	0.9996	97.26
31.5	95,904,965	55,865	0.0006	0.9994	97.22
32.5	80,808,023	76,712	0.0009	0.9991	97.16
33.5	59,907,766	6,848	0.0001	0.9999	97.07
34.5	54,854,049	6,039	0.0001	0.9999	97.06
35.5	41,736,888	105,571	0.0025	0.9975	97.05
36.5	12,624,699	64,293	0.0051	0.9949	96.80
37.5	11,277,447	3,460	0.0003	0.9997	96.31
38.5	11,176,737	2,832	0.0003	0.9997	96.28

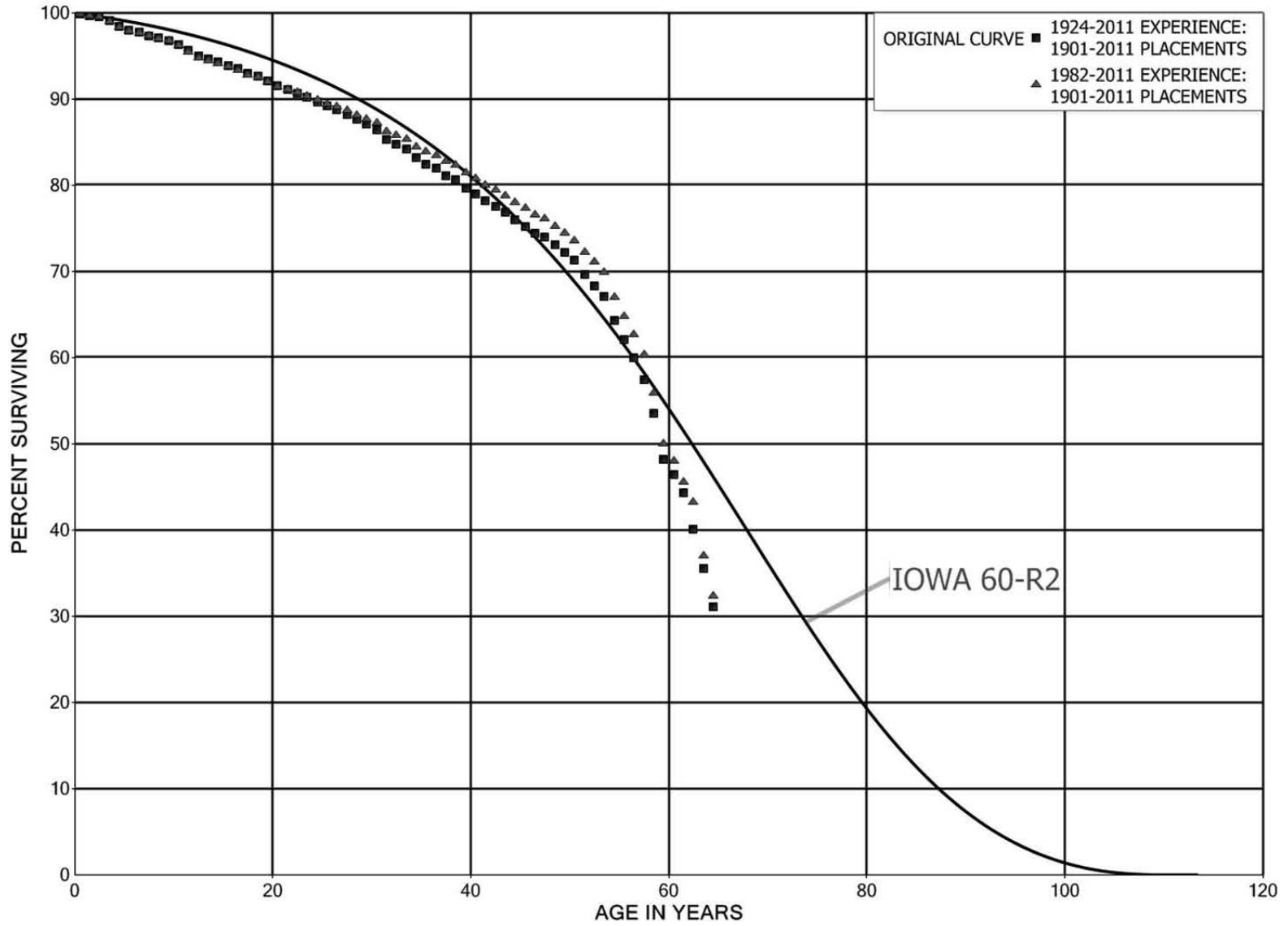
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ACCOUNT 354 TOWERS AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1909-2011			EXPERIENCE BAND 1982-2011		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	11,015,692	6,178	0.0006	0.9994	96.26
40.5	11,011,082	17,320	0.0016	0.9984	96.20
41.5	10,905,876	329,812	0.0302	0.9698	96.05
42.5	10,503,633	2,719	0.0003	0.9997	93.15
43.5	9,475,490	5,743	0.0006	0.9994	93.12
44.5	8,895,674	8,063	0.0009	0.9991	93.07
45.5	5,110,558	1,861	0.0004	0.9996	92.98
46.5	4,868,300	7,689	0.0016	0.9984	92.95
47.5	4,382,564	694	0.0002	0.9998	92.80
48.5	3,636,575	81,094	0.0223	0.9777	92.79
49.5	2,869,503		0.0000	1.0000	90.72
50.5	2,672,072		0.0000	1.0000	90.72
51.5	2,481,445	40,096	0.0162	0.9838	90.72
52.5	2,082,849	66,019	0.0317	0.9683	89.25
53.5	1,392,978	818	0.0006	0.9994	86.42
54.5	1,436,288	19,393	0.0135	0.9865	86.37
55.5	1,345,474	4,950	0.0037	0.9963	85.21
56.5	1,316,690	10,951	0.0083	0.9917	84.89
57.5	1,079,256	5,361	0.0050	0.9950	84.19
58.5	100,753	9,045	0.0898	0.9102	83.77
59.5	83,659	17,166	0.2052	0.7948	76.25
60.5	66,494	5,161	0.0776	0.9224	60.60
61.5	61,423	7,124	0.1160	0.8840	55.90
62.5	6,482	90	0.0139	0.9861	49.42
63.5	6,392		0.0000	1.0000	48.73
64.5	79,194	9,864	0.1246	0.8754	48.73
65.5	66,681	9,959	0.1494	0.8506	42.66
66.5	56,807	11,680	0.2056	0.7944	36.29
67.5	113,628	39,224	0.3452	0.6548	28.83
68.5	82,151	9,452	0.1151	0.8849	18.88
69.5	72,699	19,876	0.2734	0.7266	16.70
70.5	57,821	7,219	0.1249	0.8751	12.14
71.5	50,602	10,840	0.2142	0.7858	10.62
72.5	53,690	36,981	0.6888	0.3112	8.35
73.5	16,709	3,812	0.2281	0.7719	2.60
74.5	12,898	6,759	0.5241	0.4759	2.00
75.5	6,138	2,266	0.3691	0.6309	0.95
76.5	3,873	956	0.2469	0.7531	0.60
77.5	2,917	346	0.1185	0.8815	0.45
78.5	2,571	1,433	0.5572	0.4428	0.40
79.5	1,139	1,139	1.0000		0.18
80.5					

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ORIGINAL AND SMOOTH SURVIVOR CURVES



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ACCOUNT 355 POLES AND FIXTURES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1901-2011			EXPERIENCE BAND 1924-2011		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	712,336,520	930,373	0.0013	0.9987	100.00
0.5	678,529,694	1,387,005	0.0020	0.9980	99.87
1.5	629,837,777	1,301,109	0.0021	0.9979	99.67
2.5	606,365,808	2,501,444	0.0041	0.9959	99.46
3.5	578,923,525	4,054,977	0.0070	0.9930	99.05
4.5	544,347,501	2,204,083	0.0040	0.9960	98.36
5.5	527,921,897	1,492,193	0.0028	0.9972	97.96
6.5	511,255,367	1,784,976	0.0035	0.9965	97.68
7.5	495,059,931	1,611,772	0.0033	0.9967	97.34
8.5	463,655,920	1,267,845	0.0027	0.9973	97.02
9.5	438,776,639	2,151,633	0.0049	0.9951	96.76
10.5	420,799,568	2,973,043	0.0071	0.9929	96.28
11.5	404,493,760	2,767,436	0.0068	0.9932	95.60
12.5	383,980,054	1,341,908	0.0035	0.9965	94.95
13.5	369,691,328	1,290,526	0.0035	0.9965	94.62
14.5	356,760,060	1,666,579	0.0047	0.9953	94.29
15.5	341,804,505	1,346,441	0.0039	0.9961	93.85
16.5	320,791,790	1,833,240	0.0057	0.9943	93.48
17.5	295,302,402	1,009,867	0.0034	0.9966	92.94
18.5	266,800,525	1,573,535	0.0059	0.9941	92.62
19.5	248,131,779	1,574,931	0.0063	0.9937	92.08
20.5	221,140,672	927,121	0.0042	0.9958	91.49
21.5	213,892,367	1,133,808	0.0053	0.9947	91.11
22.5	206,195,909	1,066,798	0.0052	0.9948	90.63
23.5	199,003,085	1,198,404	0.0060	0.9940	90.16
24.5	191,363,950	1,047,592	0.0055	0.9945	89.61
25.5	174,037,558	814,603	0.0047	0.9953	89.12
26.5	165,283,736	956,628	0.0058	0.9942	88.71
27.5	156,029,761	1,061,983	0.0068	0.9932	88.19
28.5	147,383,349	934,359	0.0063	0.9937	87.59
29.5	136,214,287	944,374	0.0069	0.9931	87.04
30.5	124,460,891	1,644,783	0.0132	0.9868	86.43
31.5	115,625,666	782,357	0.0068	0.9932	85.29
32.5	110,527,473	763,761	0.0069	0.9931	84.72
33.5	104,499,875	1,163,318	0.0111	0.9889	84.13
34.5	95,636,537	888,130	0.0093	0.9907	83.19
35.5	89,006,675	522,060	0.0059	0.9941	82.42
36.5	82,352,324	833,383	0.0101	0.9899	81.94
37.5	79,575,328	528,488	0.0066	0.9934	81.11
38.5	75,828,252	859,884	0.0113	0.9887	80.57

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ACCOUNT 355 POLES AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1901-2011			EXPERIENCE BAND 1924-2011		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	70,425,220	609,096	0.0086	0.9914	79.66
40.5	55,065,228	567,689	0.0103	0.9897	78.97
41.5	52,500,135	456,676	0.0087	0.9913	78.15
42.5	49,208,656	423,861	0.0086	0.9914	77.47
43.5	44,114,957	486,298	0.0110	0.9890	76.81
44.5	42,491,292	427,268	0.0101	0.9899	75.96
45.5	39,420,629	391,479	0.0099	0.9901	75.20
46.5	36,598,135	257,384	0.0070	0.9930	74.45
47.5	30,508,026	360,840	0.0118	0.9882	73.92
48.5	25,780,293	312,538	0.0121	0.9879	73.05
49.5	22,043,400	283,222	0.0128	0.9872	72.16
50.5	17,870,270	402,135	0.0225	0.9775	71.24
51.5	14,586,165	276,945	0.0190	0.9810	69.63
52.5	12,815,900	241,336	0.0188	0.9812	68.31
53.5	11,001,464	450,687	0.0410	0.9590	67.03
54.5	7,729,586	264,219	0.0342	0.9658	64.28
55.5	6,276,524	216,865	0.0346	0.9654	62.08
56.5	4,793,695	199,864	0.0417	0.9583	59.94
57.5	3,072,135	212,402	0.0691	0.9309	57.44
58.5	853,715	84,213	0.0986	0.9014	53.47
59.5	707,858	25,770	0.0364	0.9636	48.19
60.5	615,563	29,057	0.0472	0.9528	46.44
61.5	541,840	50,577	0.0933	0.9067	44.25
62.5	475,738	54,049	0.1136	0.8864	40.12
63.5	407,928	52,166	0.1279	0.8721	35.56
64.5	352,467	106,977	0.3035	0.6965	31.01
65.5	124,044	8,713	0.0702	0.9298	21.60
66.5	115,332	25,031	0.2170	0.7830	20.08
67.5	90,300	17,726	0.1963	0.8037	15.72
68.5	72,574	11,108	0.1531	0.8469	12.64
69.5	61,466	9,065	0.1475	0.8525	10.70
70.5	52,402	3,712	0.0708	0.9292	9.12
71.5	48,690	20,663	0.4244	0.5756	8.48
72.5	28,026	6,374	0.2274	0.7726	4.88
73.5	21,652	6,490	0.2997	0.7003	3.77
74.5	15,163	8,395	0.5537	0.4463	2.64
75.5	6,767	4,430	0.6547	0.3453	1.18
76.5	2,337	592	0.2535	0.7465	0.41
77.5	1,745	345	0.1979	0.8021	0.30
78.5	1,399		0.0000	1.0000	0.24

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ACCOUNT 355 POLES AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1901-2011			EXPERIENCE BAND 1924-2011			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	1,399	446	0.3188	0.6812	0.24	
80.5	953		0.0000	1.0000	0.17	
81.5	953	588	0.6167	0.3833	0.17	
82.5	365	365	1.0000		0.06	
83.5						

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ACCOUNT 355 POLES AND FIXTURES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1901-2011			EXPERIENCE BAND 1982-2011		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	557,723,413	872,611	0.0016	0.9984	100.00
0.5	536,166,686	998,933	0.0019	0.9981	99.84
1.5	495,751,369	1,010,359	0.0020	0.9980	99.66
2.5	477,291,558	2,220,945	0.0047	0.9953	99.45
3.5	455,756,431	3,376,718	0.0074	0.9926	98.99
4.5	430,369,892	1,885,826	0.0044	0.9956	98.26
5.5	420,432,000	1,051,962	0.0025	0.9975	97.83
6.5	410,845,789	1,473,653	0.0036	0.9964	97.58
7.5	397,283,427	1,246,139	0.0031	0.9969	97.23
8.5	370,769,876	917,240	0.0025	0.9975	96.93
9.5	351,353,989	1,864,352	0.0053	0.9947	96.69
10.5	349,060,337	2,633,195	0.0075	0.9925	96.18
11.5	336,057,835	2,494,434	0.0074	0.9926	95.45
12.5	319,203,752	1,101,555	0.0035	0.9965	94.74
13.5	310,325,616	981,535	0.0032	0.9968	94.41
14.5	299,097,028	1,413,351	0.0047	0.9953	94.12
15.5	287,504,324	1,099,891	0.0038	0.9962	93.67
16.5	269,555,088	1,635,950	0.0061	0.9939	93.31
17.5	250,656,562	751,210	0.0030	0.9970	92.75
18.5	227,552,758	1,237,416	0.0054	0.9946	92.47
19.5	214,921,217	1,256,751	0.0058	0.9942	91.97
20.5	193,138,939	676,455	0.0035	0.9965	91.43
21.5	189,626,052	824,287	0.0043	0.9957	91.11
22.5	184,347,036	817,057	0.0044	0.9956	90.71
23.5	179,781,673	971,759	0.0054	0.9946	90.31
24.5	175,930,370	873,457	0.0050	0.9950	89.82
25.5	160,648,367	556,518	0.0035	0.9965	89.38
26.5	153,887,439	818,429	0.0053	0.9947	89.07
27.5	146,983,997	874,090	0.0059	0.9941	88.59
28.5	142,041,394	718,916	0.0051	0.9949	88.06
29.5	131,270,964	684,049	0.0052	0.9948	87.62
30.5	120,094,594	1,419,761	0.0118	0.9882	87.16
31.5	111,632,351	534,694	0.0048	0.9952	86.13
32.5	106,973,401	602,167	0.0056	0.9944	85.72
33.5	101,229,642	935,426	0.0092	0.9908	85.24
34.5	92,669,541	676,509	0.0073	0.9927	84.45
35.5	86,582,692	432,068	0.0050	0.9950	83.83
36.5	80,029,743	702,314	0.0088	0.9912	83.41
37.5	77,384,869	413,947	0.0053	0.9947	82.68
38.5	73,780,436	775,010	0.0105	0.9895	82.24

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ACCOUNT 355 POLES AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1901-2011			EXPERIENCE BAND 1982-2011		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	68,466,445	536,167	0.0078	0.9922	81.38
40.5	53,223,972	524,107	0.0098	0.9902	80.74
41.5	51,070,367	362,990	0.0071	0.9929	79.94
42.5	47,879,244	361,172	0.0075	0.9925	79.38
43.5	42,851,260	438,465	0.0102	0.9898	78.78
44.5	41,294,089	383,292	0.0093	0.9907	77.97
45.5	38,277,884	352,334	0.0092	0.9908	77.25
46.5	35,497,272	233,944	0.0066	0.9934	76.54
47.5	29,440,007	315,978	0.0107	0.9893	76.03
48.5	24,774,022	275,817	0.0111	0.9889	75.22
49.5	21,074,864	250,113	0.0119	0.9881	74.38
50.5	16,941,855	313,063	0.0185	0.9815	73.50
51.5	13,836,668	213,452	0.0154	0.9846	72.14
52.5	12,250,721	199,729	0.0163	0.9837	71.02
53.5	10,519,392	432,148	0.0411	0.9589	69.87
54.5	7,269,608	241,895	0.0333	0.9667	67.00
55.5	5,839,109	195,605	0.0335	0.9665	64.77
56.5	4,396,466	166,153	0.0378	0.9622	62.60
57.5	2,722,450	197,903	0.0727	0.9273	60.23
58.5	550,279	57,647	0.1048	0.8952	55.85
59.5	457,887	18,943	0.0414	0.9586	50.00
60.5	429,606	21,709	0.0505	0.9495	47.93
61.5	363,450	18,492	0.0509	0.9491	45.51
62.5	342,652	49,686	0.1450	0.8550	43.20
63.5	279,205	35,240	0.1262	0.8738	36.93
64.5	259,914	93,606	0.3601	0.6399	32.27
65.5	47,653	6,675	0.1401	0.8599	20.65
66.5	56,113	12,911	0.2301	0.7699	17.76
67.5	52,001	12,238	0.2353	0.7647	13.67
68.5	44,388	10,794	0.2432	0.7568	10.45
69.5	37,585	9,032	0.2403	0.7597	7.91
70.5	29,233	2,036	0.0697	0.9303	6.01
71.5	28,147	8,586	0.3051	0.6949	5.59
72.5	26,395	6,374	0.2415	0.7585	3.89
73.5	20,021	6,490	0.3241	0.6759	2.95
74.5	15,050	8,395	0.5578	0.4422	1.99
75.5	6,655	4,430	0.6657	0.3343	0.88
76.5	2,224	592	0.2664	0.7336	0.29
77.5	1,632	345	0.2116	0.7884	0.22
78.5	1,287		0.0000	1.0000	0.17



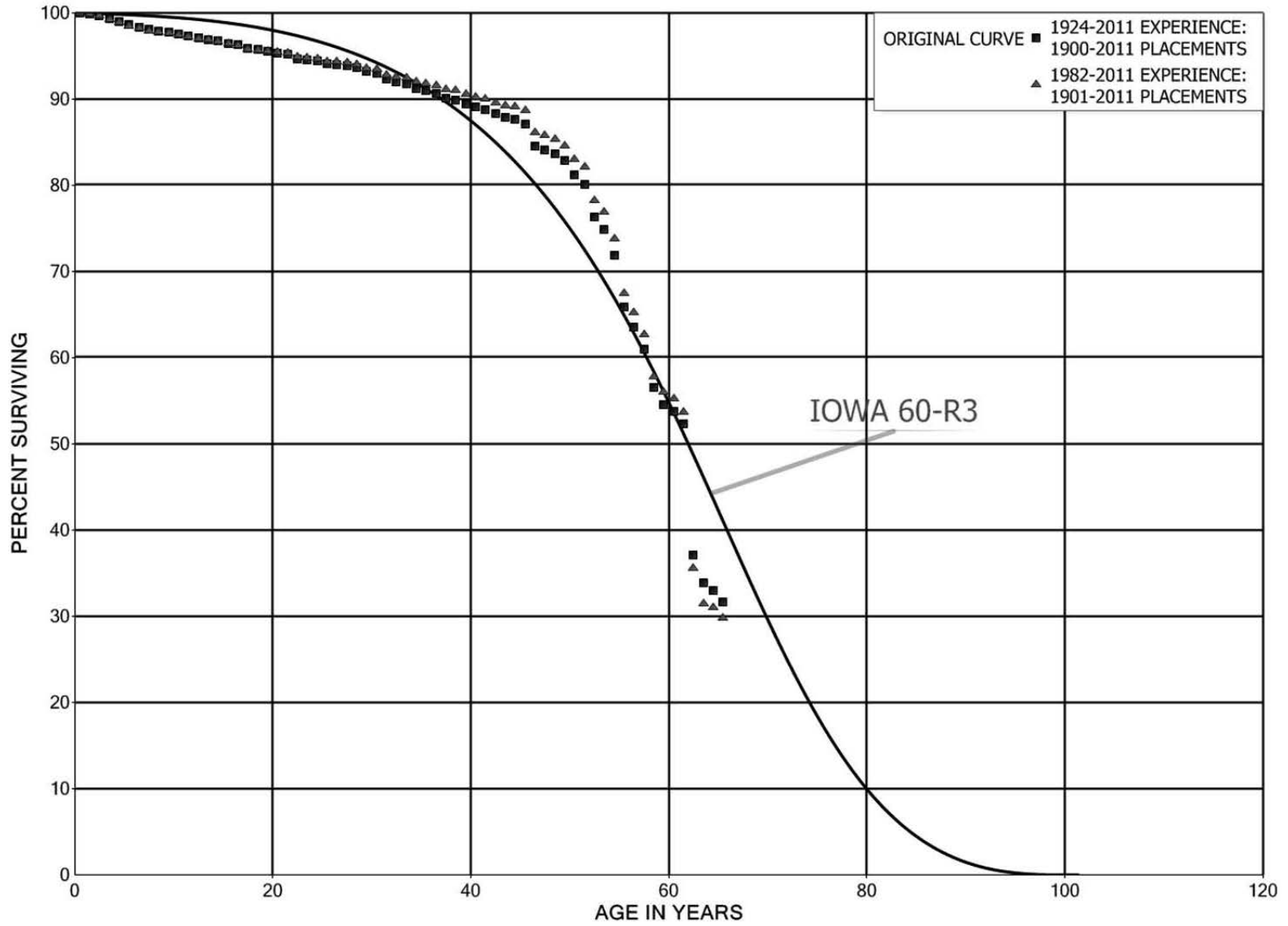
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ACCOUNT 355 POLES AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1901-2011			EXPERIENCE BAND 1982-2011			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	1,287	446	0.3468	0.6532	0.17	
80.5	953		0.0000	1.0000	0.11	
81.5	953	588	0.6167	0.3833	0.11	
82.5	365	365	1.0000		0.04	
83.5						

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ACCOUNT 356 OVERHEAD CONDUCTORS AND DEVICES  
ORIGINAL AND SMOOTH SURVIVOR CURVES



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ACCOUNT 356 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1900-2011			EXPERIENCE BAND 1924-2011		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	959,490,692	350,800	0.0004	0.9996	100.00
0.5	926,604,369	1,228,147	0.0013	0.9987	99.96
1.5	792,758,557	1,600,195	0.0020	0.9980	99.83
2.5	766,578,896	2,535,972	0.0033	0.9967	99.63
3.5	737,967,501	2,779,597	0.0038	0.9962	99.30
4.5	690,163,561	2,525,479	0.0037	0.9963	98.93
5.5	674,862,447	1,785,621	0.0026	0.9974	98.56
6.5	655,556,766	1,621,928	0.0025	0.9975	98.30
7.5	636,466,268	1,333,884	0.0021	0.9979	98.06
8.5	612,409,390	637,396	0.0010	0.9990	97.85
9.5	598,231,209	1,199,536	0.0020	0.9980	97.75
10.5	585,147,388	1,361,228	0.0023	0.9977	97.56
11.5	575,314,247	1,428,723	0.0025	0.9975	97.33
12.5	562,567,269	1,244,957	0.0022	0.9978	97.09
13.5	550,980,710	1,110,653	0.0020	0.9980	96.87
14.5	540,968,423	1,511,607	0.0028	0.9972	96.68
15.5	531,790,159	903,363	0.0017	0.9983	96.41
16.5	517,439,226	2,050,020	0.0040	0.9960	96.24
17.5	500,561,791	700,993	0.0014	0.9986	95.86
18.5	456,783,817	1,036,566	0.0023	0.9977	95.73
19.5	435,376,586	1,025,844	0.0024	0.9976	95.51
20.5	409,421,854	564,570	0.0014	0.9986	95.29
21.5	380,115,305	1,959,463	0.0052	0.9948	95.15
22.5	370,963,834	575,848	0.0016	0.9984	94.66
23.5	366,567,950	591,293	0.0016	0.9984	94.52
24.5	359,851,748	1,153,775	0.0032	0.9968	94.36
25.5	348,715,520	401,526	0.0012	0.9988	94.06
26.5	345,633,267	428,209	0.0012	0.9988	93.95
27.5	336,387,641	931,093	0.0028	0.9972	93.84
28.5	321,471,275	1,492,547	0.0046	0.9954	93.58
29.5	289,312,889	506,654	0.0018	0.9982	93.14
30.5	223,493,541	1,747,326	0.0078	0.9922	92.98
31.5	191,403,658	599,142	0.0031	0.9969	92.25
32.5	178,625,669	526,346	0.0029	0.9971	91.96
33.5	166,027,472	856,644	0.0052	0.9948	91.69
34.5	155,043,966	494,069	0.0032	0.9968	91.22
35.5	143,458,681	475,805	0.0033	0.9967	90.93
36.5	115,028,681	687,193	0.0060	0.9940	90.63
37.5	110,895,492	264,573	0.0024	0.9976	90.09
38.5	104,962,162	560,392	0.0053	0.9947	89.87

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ACCOUNT 356 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2011			EXPERIENCE BAND 1924-2011		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	99,097,453	347,629	0.0035	0.9965	89.39
40.5	83,805,478	288,747	0.0034	0.9966	89.08
41.5	79,365,494	463,890	0.0058	0.9942	88.77
42.5	75,362,030	393,624	0.0052	0.9948	88.25
43.5	68,336,915	164,872	0.0024	0.9976	87.79
44.5	66,702,726	431,996	0.0065	0.9935	87.58
45.5	62,378,972	1,775,812	0.0285	0.9715	87.01
46.5	57,859,208	306,848	0.0053	0.9947	84.54
47.5	51,938,724	303,599	0.0058	0.9942	84.09
48.5	46,802,677	432,659	0.0092	0.9908	83.60
49.5	41,483,511	839,437	0.0202	0.9798	82.82
50.5	35,624,321	469,039	0.0132	0.9868	81.15
51.5	31,910,193	1,525,445	0.0478	0.9522	80.08
52.5	28,077,356	505,297	0.0180	0.9820	76.25
53.5	24,890,849	1,004,056	0.0403	0.9597	74.88
54.5	19,315,704	1,628,604	0.0843	0.9157	71.86
55.5	15,860,424	548,308	0.0346	0.9654	65.80
56.5	13,551,283	560,977	0.0414	0.9586	63.52
57.5	10,315,154	744,753	0.0722	0.9278	60.89
58.5	3,534,609	121,949	0.0345	0.9655	56.50
59.5	3,220,610	51,502	0.0160	0.9840	54.55
60.5	3,045,570	76,577	0.0251	0.9749	53.68
61.5	2,678,723	779,979	0.2912	0.7088	52.33
62.5	1,860,316	160,809	0.0864	0.9136	37.09
63.5	1,693,104	48,599	0.0287	0.9713	33.88
64.5	1,634,403	66,312	0.0406	0.9594	32.91
65.5	505,048	81,328	0.1610	0.8390	31.58
66.5	423,719	29,683	0.0701	0.9299	26.49
67.5	394,036	23,280	0.0591	0.9409	24.64
68.5	370,756	159,320	0.4297	0.5703	23.18
69.5	211,435	66,267	0.3134	0.6866	13.22
70.5	145,168	5,254	0.0362	0.9638	9.08
71.5	139,914	21,766	0.1556	0.8444	8.75
72.5	118,148	10,363	0.0877	0.9123	7.39
73.5	107,785	77,706	0.7209	0.2791	6.74
74.5	30,079	11,662	0.3877	0.6123	1.88
75.5	18,417	1,344	0.0730	0.9270	1.15
76.5	17,074	335	0.0196	0.9804	1.07
77.5	16,739	13,576	0.8110	0.1890	1.05
78.5	3,163	102	0.0323	0.9677	0.20

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ACCOUNT 356 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2011			EXPERIENCE BAND 1924-2011			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	3,061	219	0.0714	0.9286	0.19	
80.5	2,843	234	0.0822	0.9178	0.18	
81.5	2,609	709	0.2717	0.7283	0.16	
82.5	1,900	1,900	1.0000		0.12	
83.5						

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ACCOUNT 356 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1901-2011			EXPERIENCE BAND 1982-2011			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
0.0	653,677,379	284,263	0.0004	0.9996	100.00	
0.5	688,043,235	844,693	0.0012	0.9988	99.96	
1.5	585,997,974	1,382,563	0.0024	0.9976	99.83	
2.5	574,316,705	2,158,863	0.0038	0.9962	99.60	
3.5	558,148,165	2,303,640	0.0041	0.9959	99.22	
4.5	521,375,469	2,246,960	0.0043	0.9957	98.81	
5.5	517,908,599	1,348,508	0.0026	0.9974	98.39	
6.5	527,532,010	1,376,432	0.0026	0.9974	98.13	
7.5	511,947,024	997,256	0.0019	0.9981	97.88	
8.5	494,672,217	432,938	0.0009	0.9991	97.69	
9.5	486,419,297	1,022,085	0.0021	0.9979	97.60	
10.5	489,287,362	897,242	0.0018	0.9982	97.40	
11.5	484,829,290	1,109,423	0.0023	0.9977	97.22	
12.5	476,091,677	974,811	0.0020	0.9980	96.99	
13.5	471,578,819	907,140	0.0019	0.9981	96.80	
14.5	463,210,877	1,289,026	0.0028	0.9972	96.61	
15.5	458,359,433	742,232	0.0016	0.9984	96.34	
16.5	447,261,901	1,889,071	0.0042	0.9958	96.18	
17.5	436,440,785	542,841	0.0012	0.9988	95.78	
18.5	398,048,001	682,543	0.0017	0.9983	95.66	
19.5	384,980,075	605,248	0.0016	0.9984	95.49	
20.5	365,315,774	284,120	0.0008	0.9992	95.34	
21.5	340,062,681	1,618,315	0.0048	0.9952	95.27	
22.5	334,333,098	455,954	0.0014	0.9986	94.82	
23.5	333,760,208	323,908	0.0010	0.9990	94.69	
24.5	332,423,940	970,766	0.0029	0.9971	94.60	
25.5	324,908,896	233,412	0.0007	0.9993	94.32	
26.5	324,505,734	301,892	0.0009	0.9991	94.25	
27.5	319,115,551	829,256	0.0026	0.9974	94.16	
28.5	312,475,812	1,328,650	0.0043	0.9957	93.92	
29.5	281,152,592	352,015	0.0013	0.9987	93.52	
30.5	216,128,387	1,481,698	0.0069	0.9931	93.40	
31.5	185,336,237	438,562	0.0024	0.9976	92.76	
32.5	172,859,710	312,594	0.0018	0.9982	92.54	
33.5	160,573,548	752,275	0.0047	0.9953	92.38	
34.5	149,803,049	335,748	0.0022	0.9978	91.94	
35.5	140,234,190	353,825	0.0025	0.9975	91.74	
36.5	111,927,538	565,531	0.0051	0.9949	91.51	
37.5	107,918,983	131,930	0.0012	0.9988	91.04	
38.5	102,148,976	487,256	0.0048	0.9952	90.93	

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ACCOUNT 356 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1901-2011			EXPERIENCE BAND 1982-2011		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	96,361,610	303,777	0.0032	0.9968	90.50
40.5	81,120,376	213,004	0.0026	0.9974	90.21
41.5	76,758,887	404,954	0.0053	0.9947	89.98
42.5	72,831,162	226,040	0.0031	0.9969	89.50
43.5	65,983,300	108,402	0.0016	0.9984	89.22
44.5	64,412,171	354,699	0.0055	0.9945	89.08
45.5	60,211,329	1,714,442	0.0285	0.9715	88.59
46.5	55,754,468	223,621	0.0040	0.9960	86.06
47.5	49,920,220	246,252	0.0049	0.9951	85.72
48.5	44,845,086	406,134	0.0091	0.9909	85.30
49.5	39,553,357	732,221	0.0185	0.9815	84.52
50.5	33,804,688	370,705	0.0110	0.9890	82.96
51.5	30,670,109	1,458,506	0.0476	0.9524	82.05
52.5	26,909,924	450,678	0.0167	0.9833	78.15
53.5	23,790,865	970,938	0.0408	0.9592	76.84
54.5	18,276,977	1,574,610	0.0862	0.9138	73.70
55.5	14,876,498	479,097	0.0322	0.9678	67.35
56.5	12,649,683	503,718	0.0398	0.9602	65.18
57.5	9,594,760	738,253	0.0769	0.9231	62.59
58.5	2,868,290	88,068	0.0307	0.9693	57.77
59.5	2,608,305	36,116	0.0138	0.9862	56.00
60.5	2,448,713	70,119	0.0286	0.9714	55.22
61.5	2,089,087	708,128	0.3390	0.6610	53.64
62.5	1,361,435	154,778	0.1137	0.8863	35.46
63.5	1,200,254	17,471	0.0146	0.9854	31.43
64.5	1,372,964	53,761	0.0392	0.9608	30.97
65.5	323,532	58,579	0.1811	0.8189	29.76
66.5	266,436	19,728	0.0740	0.9260	24.37
67.5	269,869	23,171	0.0859	0.9141	22.57
68.5	336,348	158,830	0.4722	0.5278	20.63
69.5	177,608	65,580	0.3692	0.6308	10.89
70.5	114,793	1,736	0.0151	0.9849	6.87
71.5	113,237	11,886	0.1050	0.8950	6.76
72.5	114,302	10,363	0.0907	0.9093	6.05
73.5	103,939	77,706	0.7476	0.2524	5.50
74.5	26,486	11,662	0.4403	0.5597	1.39
75.5	14,824	1,336	0.0901	0.9099	0.78
76.5	16,386	335	0.0204	0.9796	0.71
77.5	16,052	13,576	0.8457	0.1543	0.69
78.5	2,476	102	0.0412	0.9588	0.11

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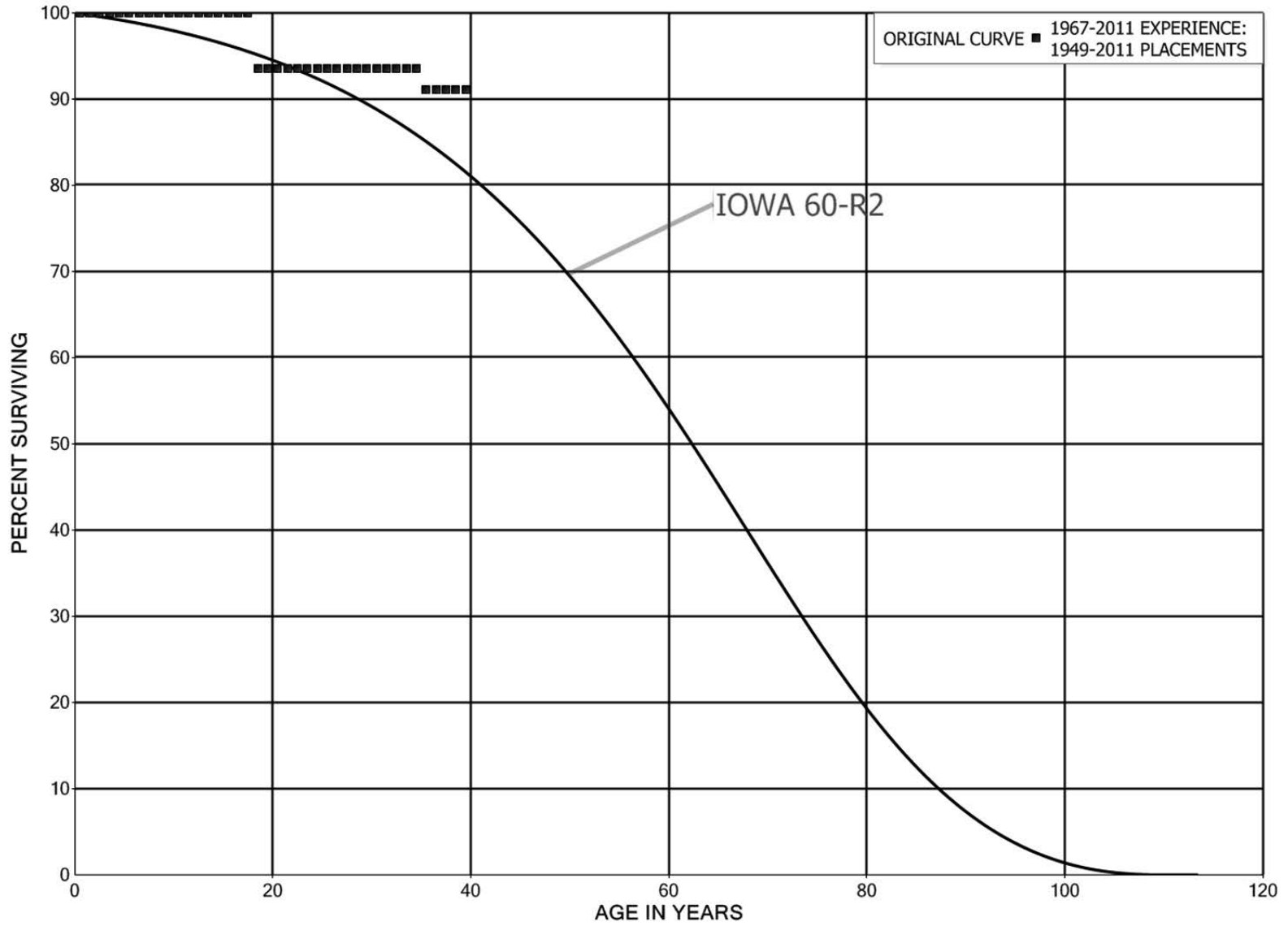
ACCOUNT 356 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1901-2011			EXPERIENCE BAND 1982-2011			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	2,374	219	0.0920	0.9080	0.10	
80.5	2,843	234	0.0822	0.9178	0.09	
81.5	2,609	709	0.2717	0.7283	0.09	
82.5	1,900	1,900	1.0000		0.06	
83.5						



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ACCOUNT 357 UNDERGROUND CONDUIT  
ORIGINAL AND SMOOTH SURVIVOR CURVES



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ACCOUNT 357 UNDERGROUND CONDUIT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1949-2011			EXPERIENCE BAND 1967-2011		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	3,207,232		0.0000	1.0000	100.00
0.5	3,207,066		0.0000	1.0000	100.00
1.5	3,207,066		0.0000	1.0000	100.00
2.5	3,155,844		0.0000	1.0000	100.00
3.5	3,153,598		0.0000	1.0000	100.00
4.5	3,149,918		0.0000	1.0000	100.00
5.5	2,342,838	191	0.0001	0.9999	100.00
6.5	2,253,561		0.0000	1.0000	99.99
7.5	2,251,563		0.0000	1.0000	99.99
8.5	2,251,563		0.0000	1.0000	99.99
9.5	2,250,933		0.0000	1.0000	99.99
10.5	1,901,501	0	0.0000	1.0000	99.99
11.5	1,902,633		0.0000	1.0000	99.99
12.5	1,897,178		0.0000	1.0000	99.99
13.5	1,942,112	1,815	0.0009	0.9991	99.99
14.5	101,635		0.0000	1.0000	99.90
15.5	101,635		0.0000	1.0000	99.90
16.5	101,635		0.0000	1.0000	99.90
17.5	108,540	6,906	0.0636	0.9364	99.90
18.5	101,635		0.0000	1.0000	93.54
19.5	101,635		0.0000	1.0000	93.54
20.5	101,635		0.0000	1.0000	93.54
21.5	100,228		0.0000	1.0000	93.54
22.5	100,228		0.0000	1.0000	93.54
23.5	100,228		0.0000	1.0000	93.54
24.5	100,228		0.0000	1.0000	93.54
25.5	100,228		0.0000	1.0000	93.54
26.5	100,228		0.0000	1.0000	93.54
27.5	100,228		0.0000	1.0000	93.54
28.5	100,228		0.0000	1.0000	93.54
29.5	100,228		0.0000	1.0000	93.54
30.5	100,228		0.0000	1.0000	93.54
31.5	100,228		0.0000	1.0000	93.54
32.5	100,228		0.0000	1.0000	93.54
33.5	100,228		0.0000	1.0000	93.54
34.5	83,902	2,207	0.0263	0.9737	93.54
35.5	81,696		0.0000	1.0000	91.08
36.5	81,696		0.0000	1.0000	91.08
37.5	81,696		0.0000	1.0000	91.08
38.5	81,696		0.0000	1.0000	91.08

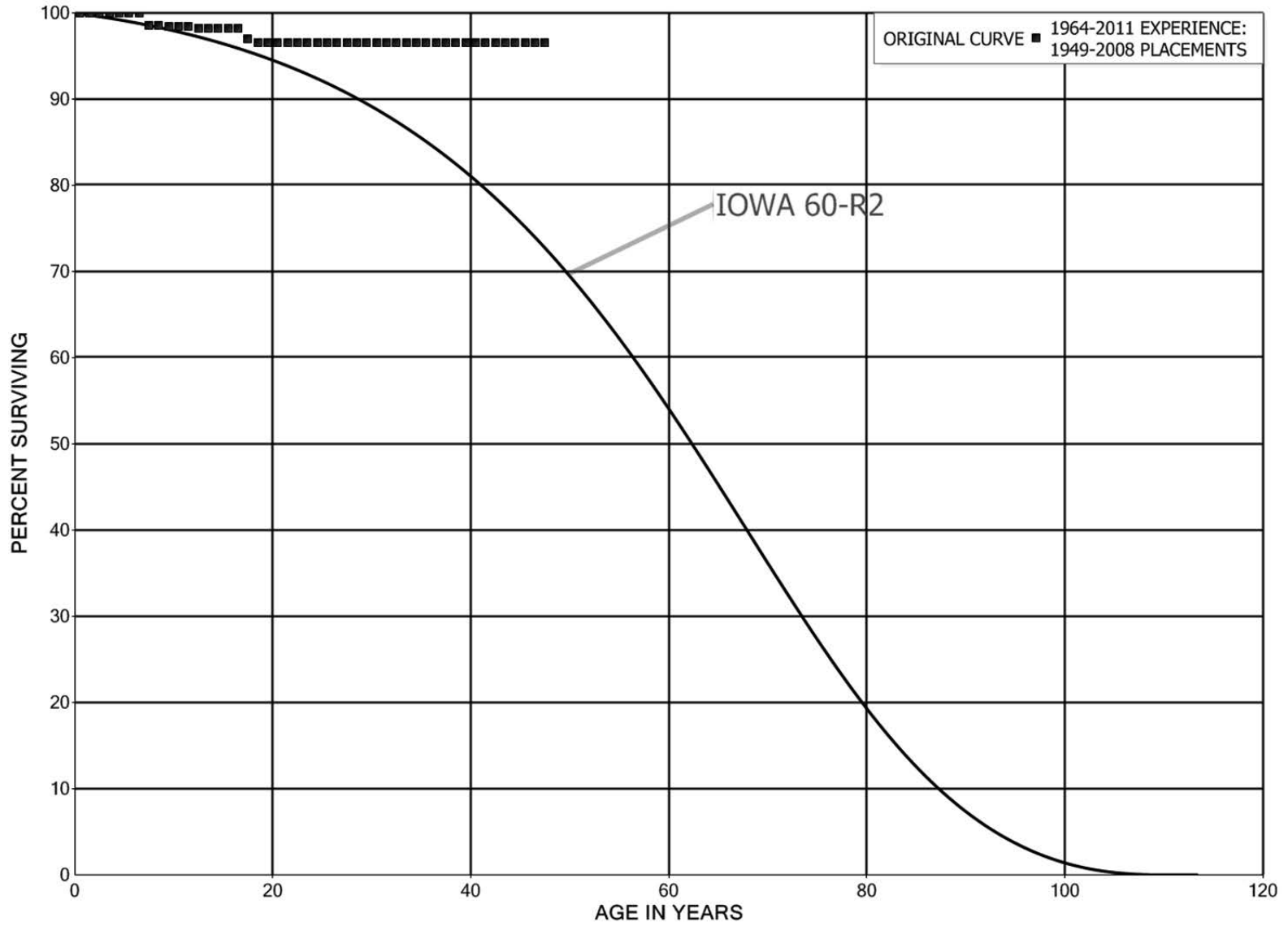
PACIFICORP

ACCOUNT 357 UNDERGROUND CONDUIT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1949-2011			EXPERIENCE BAND 1967-2011		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	81,696		0.0000	1.0000	91.08
40.5	81,696		0.0000	1.0000	91.08
41.5	81,696		0.0000	1.0000	91.08
42.5	81,696		0.0000	1.0000	91.08
43.5	75,325		0.0000	1.0000	91.08
44.5	57,415		0.0000	1.0000	91.08
45.5	57,415		0.0000	1.0000	91.08
46.5	57,415		0.0000	1.0000	91.08
47.5	47,054		0.0000	1.0000	91.08
48.5	47,054		0.0000	1.0000	91.08
49.5	47,054		0.0000	1.0000	91.08
50.5	47,054		0.0000	1.0000	91.08
51.5	46,066		0.0000	1.0000	91.08
52.5	46,066		0.0000	1.0000	91.08
53.5	46,066		0.0000	1.0000	91.08
54.5	46,066		0.0000	1.0000	91.08
55.5	46,066		0.0000	1.0000	91.08
56.5	44,934		0.0000	1.0000	91.08
57.5	44,934		0.0000	1.0000	91.08
58.5					91.08

PACIFICORP  
ACCOUNT 358 UNDERGROUND CONDUCTORS AND DEVICES  
ORIGINAL AND SMOOTH SURVIVOR CURVES



PACIFICORP

ACCOUNT 358 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1949-2008			EXPERIENCE BAND 1964-2011		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	7,878,024		0.0000	1.0000	100.00
0.5	7,442,746		0.0000	1.0000	100.00
1.5	7,442,746		0.0000	1.0000	100.00
2.5	7,442,746		0.0000	1.0000	100.00
3.5	7,467,903		0.0000	1.0000	100.00
4.5	7,377,049		0.0000	1.0000	100.00
5.5	4,255,426		0.0000	1.0000	100.00
6.5	4,099,158	60,838	0.0148	0.9852	100.00
7.5	4,038,320		0.0000	1.0000	98.52
8.5	4,075,707	3,620	0.0009	0.9991	98.52
9.5	4,072,086		0.0000	1.0000	98.43
10.5	2,904,481		0.0000	1.0000	98.43
11.5	2,416,753	5,601	0.0023	0.9977	98.43
12.5	2,385,588		0.0000	1.0000	98.20
13.5	2,385,588	616	0.0003	0.9997	98.20
14.5	1,209,499		0.0000	1.0000	98.17
15.5	1,209,499		0.0000	1.0000	98.17
16.5	1,155,210	14,631	0.0127	0.9873	98.17
17.5	1,140,579	4,646	0.0041	0.9959	96.93
18.5	1,135,933		0.0000	1.0000	96.54
19.5	1,129,812		0.0000	1.0000	96.54
20.5	1,129,812		0.0000	1.0000	96.54
21.5	1,087,552		0.0000	1.0000	96.54
22.5	1,087,552		0.0000	1.0000	96.54
23.5	1,087,552		0.0000	1.0000	96.54
24.5	1,087,552		0.0000	1.0000	96.54
25.5	1,087,552		0.0000	1.0000	96.54
26.5	1,087,552		0.0000	1.0000	96.54
27.5	1,087,552		0.0000	1.0000	96.54
28.5	1,087,552		0.0000	1.0000	96.54
29.5	1,087,552		0.0000	1.0000	96.54
30.5	775,628		0.0000	1.0000	96.54
31.5	775,628		0.0000	1.0000	96.54
32.5	775,628		0.0000	1.0000	96.54
33.5	775,628		0.0000	1.0000	96.54
34.5	606,581		0.0000	1.0000	96.54
35.5	606,581		0.0000	1.0000	96.54
36.5	606,581		0.0000	1.0000	96.54
37.5	606,581		0.0000	1.0000	96.54
38.5	606,581		0.0000	1.0000	96.54

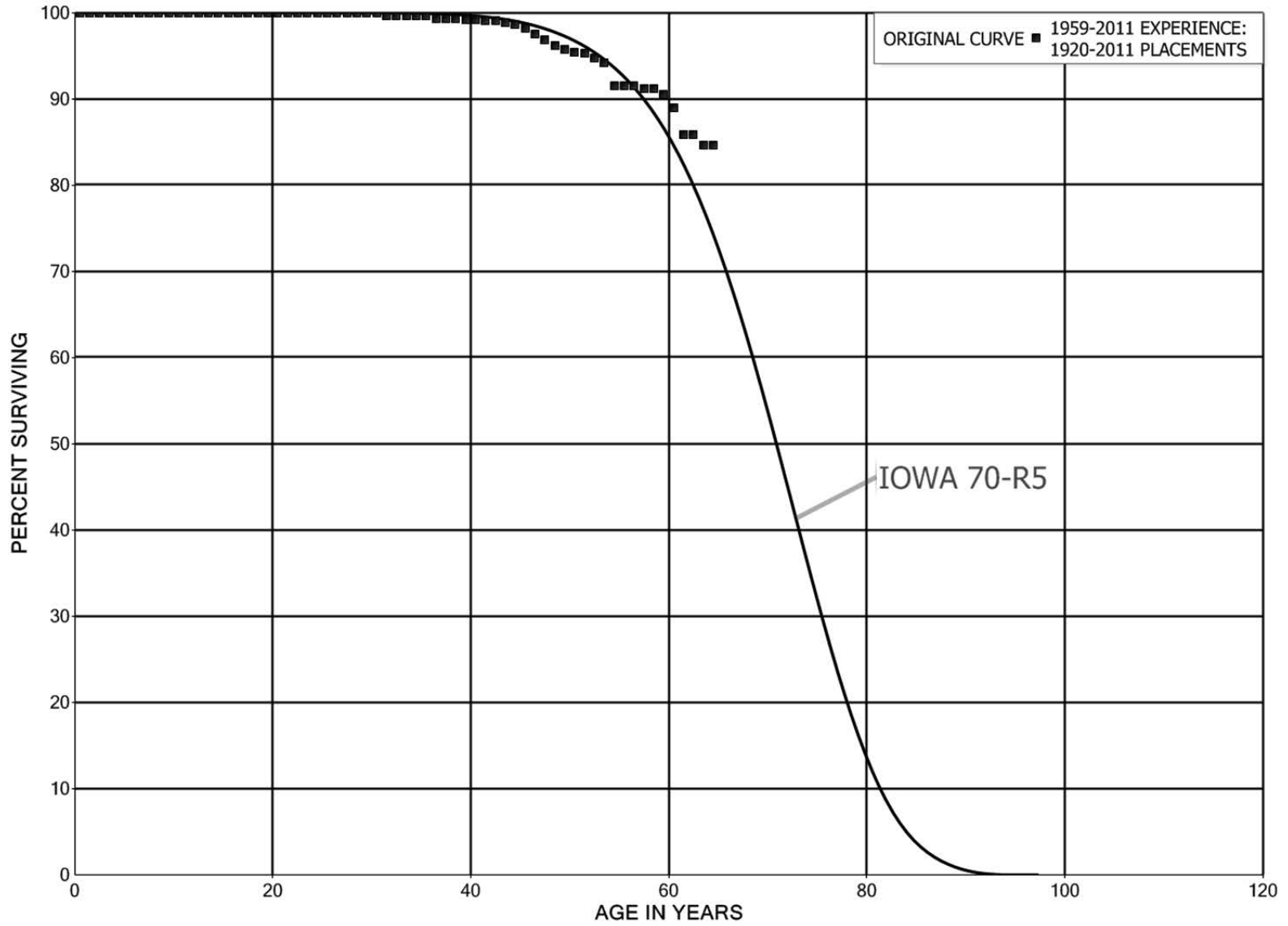
PACIFICORP

ACCOUNT 358 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1949-2008			EXPERIENCE BAND 1964-2011		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	463,480		0.0000	1.0000	96.54
40.5	463,480		0.0000	1.0000	96.54
41.5	463,480		0.0000	1.0000	96.54
42.5	463,480		0.0000	1.0000	96.54
43.5	463,480		0.0000	1.0000	96.54
44.5	417,428		0.0000	1.0000	96.54
45.5	417,428		0.0000	1.0000	96.54
46.5	417,428		0.0000	1.0000	96.54
47.5	104,887		0.0000	1.0000	96.54
48.5	104,887		0.0000	1.0000	96.54
49.5	104,887		0.0000	1.0000	96.54
50.5	104,887		0.0000	1.0000	96.54
51.5	49,887		0.0000	1.0000	96.54
52.5	49,887		0.0000	1.0000	96.54
53.5	49,887		0.0000	1.0000	96.54
54.5	49,887		0.0000	1.0000	96.54
55.5	49,887		0.0000	1.0000	96.54
56.5	21,721		0.0000	1.0000	96.54
57.5	21,721		0.0000	1.0000	96.54
58.5					96.54

PACIFICORP  
ACCOUNT 359 ROADS AND TRAILS  
ORIGINAL AND SMOOTH SURVIVOR CURVES



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ACCOUNT 359 ROADS AND TRAILS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1920-2011			EXPERIENCE BAND 1959-2011		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	11,497,372		0.0000	1.0000	100.00
0.5	11,489,107		0.0000	1.0000	100.00
1.5	11,468,009	426	0.0000	1.0000	100.00
2.5	11,366,306		0.0000	1.0000	100.00
3.5	11,360,906		0.0000	1.0000	100.00
4.5	11,361,111		0.0000	1.0000	100.00
5.5	11,306,931		0.0000	1.0000	100.00
6.5	11,238,027		0.0000	1.0000	100.00
7.5	11,207,354	73	0.0000	1.0000	100.00
8.5	11,185,805	687	0.0001	0.9999	100.00
9.5	11,089,744		0.0000	1.0000	99.99
10.5	10,803,761		0.0000	1.0000	99.99
11.5	10,795,511		0.0000	1.0000	99.99
12.5	10,832,315		0.0000	1.0000	99.99
13.5	10,822,257		0.0000	1.0000	99.99
14.5	10,769,719		0.0000	1.0000	99.99
15.5	10,769,719	22	0.0000	1.0000	99.99
16.5	10,747,773		0.0000	1.0000	99.99
17.5	8,522,852		0.0000	1.0000	99.99
18.5	3,663,990		0.0000	1.0000	99.99
19.5	2,326,748	34	0.0000	1.0000	99.99
20.5	2,326,908	298	0.0001	0.9999	99.99
21.5	2,326,974	331	0.0001	0.9999	99.98
22.5	2,326,643	120	0.0001	0.9999	99.96
23.5	2,327,960	300	0.0001	0.9999	99.96
24.5	2,018,004	372	0.0002	0.9998	99.94
25.5	1,952,919	235	0.0001	0.9999	99.92
26.5	1,920,785	102	0.0001	0.9999	99.91
27.5	1,871,878		0.0000	1.0000	99.91
28.5	1,757,833		0.0000	1.0000	99.91
29.5	1,757,833	168	0.0001	0.9999	99.91
30.5	266,612	727	0.0027	0.9973	99.90
31.5	265,885		0.0000	1.0000	99.62
32.5	255,351		0.0000	1.0000	99.62
33.5	255,351		0.0000	1.0000	99.62
34.5	255,476		0.0000	1.0000	99.62
35.5	255,476	769	0.0030	0.9970	99.62
36.5	254,707		0.0000	1.0000	99.33
37.5	254,707		0.0000	1.0000	99.33
38.5	254,977	274	0.0011	0.9989	99.33



PACIFICORP

ACCOUNT 359 ROADS AND TRAILS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1920-2011			EXPERIENCE BAND 1959-2011		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	254,703		0.0000	1.0000	99.22
40.5	254,703	364	0.0014	0.9986	99.22
41.5	254,339		0.0000	1.0000	99.08
42.5	254,339	652	0.0026	0.9974	99.08
43.5	245,772	601	0.0024	0.9976	98.82
44.5	245,172	1,120	0.0046	0.9954	98.58
45.5	244,051	1,515	0.0062	0.9938	98.13
46.5	222,354	1,542	0.0069	0.9931	97.52
47.5	214,960	1,380	0.0064	0.9936	96.85
48.5	194,776	939	0.0048	0.9952	96.22
49.5	158,342	618	0.0039	0.9961	95.76
50.5	156,103	240	0.0015	0.9985	95.39
51.5	149,777	840	0.0056	0.9944	95.24
52.5	145,643	800	0.0055	0.9945	94.70
53.5	144,606	4,071	0.0281	0.9719	94.18
54.5	138,982		0.0000	1.0000	91.53
55.5	137,086		0.0000	1.0000	91.53
56.5	133,172	535	0.0040	0.9960	91.53
57.5	129,366		0.0000	1.0000	91.17
58.5	89,911	637	0.0071	0.9929	91.17
59.5	81,363	1,438	0.0177	0.9823	90.52
60.5	77,314	2,657	0.0344	0.9656	88.92
61.5	66,099		0.0000	1.0000	85.86
62.5	64,881	965	0.0149	0.9851	85.86
63.5	63,916		0.0000	1.0000	84.59
64.5	63,916		0.0000	1.0000	84.59
65.5	6,116	109	0.0178	0.9822	84.59
66.5	6,007	265	0.0441	0.9559	83.08
67.5	5,742		0.0000	1.0000	79.41
68.5	5,742	193	0.0337	0.9663	79.41
69.5	3,932		0.0000	1.0000	76.74
70.5	3,932		0.0000	1.0000	76.74
71.5	1,562	257	0.1645	0.8355	76.74
72.5	1,305		0.0000	1.0000	64.12
73.5	1,305		0.0000	1.0000	64.12
74.5	1,305		0.0000	1.0000	64.12
75.5	1,305		0.0000	1.0000	64.12
76.5	125		0.0000	1.0000	64.12
77.5	125		0.0000	1.0000	64.12
78.5	125		0.0000	1.0000	64.12

PACIFICORP

ACCOUNT 359 ROADS AND TRAILS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1920-2011			EXPERIENCE BAND 1959-2011			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	125		0.0000	1.0000	64.12	
80.5	125		0.0000	1.0000	64.12	
81.5	125		0.0000	1.0000	64.12	
82.5	125	125	1.0000		64.12	
83.5						



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DISTRIBUTION AND GENERAL PLANT

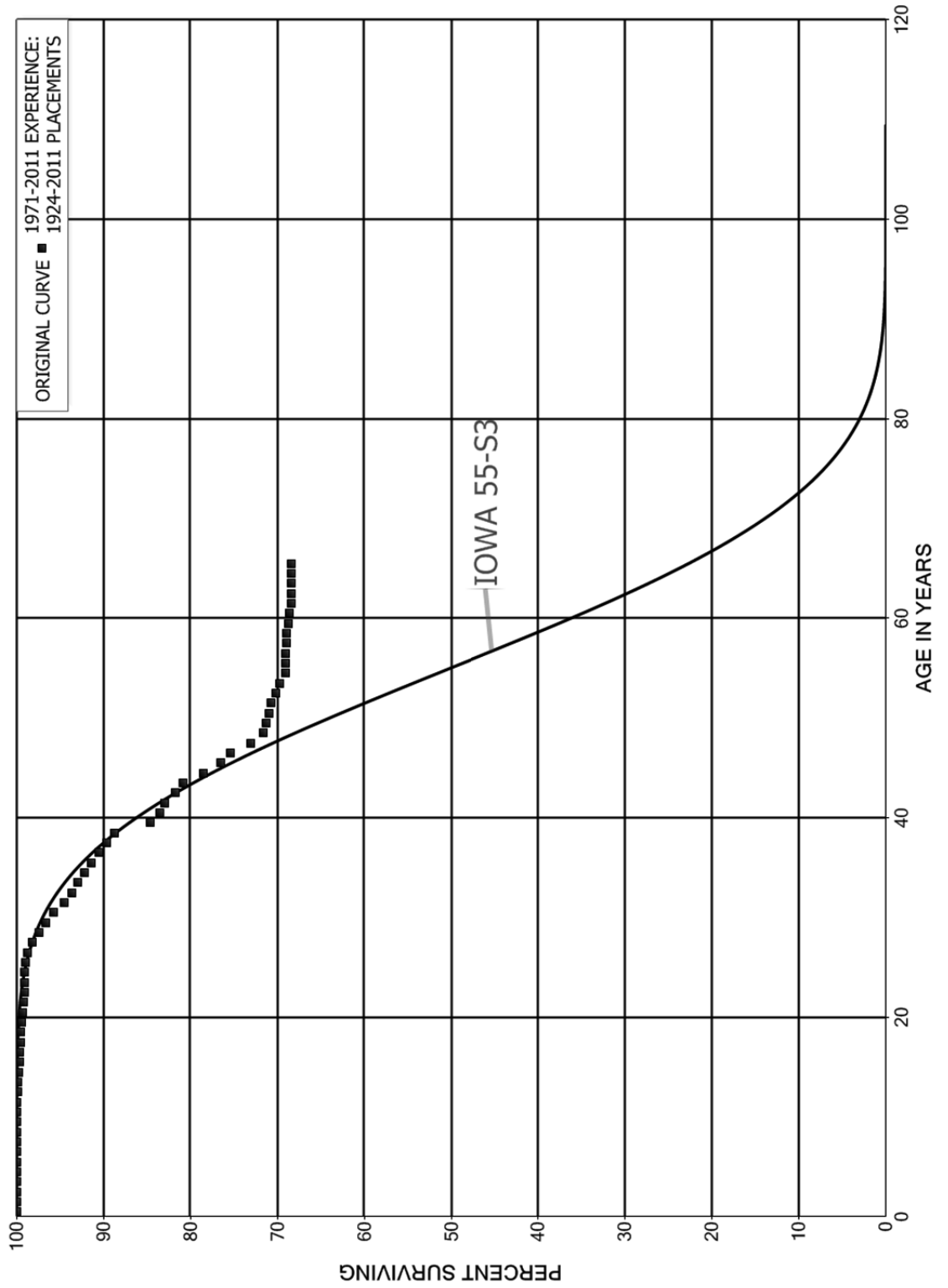


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OREGON PROPERTY



PACIFICORP  
 OREGON PROPERTY  
 ACCOUNT 360.20 LAND RIGHTS  
 ORIGINAL AND SMOOTH SURVIVOR CURVES





PACIFICORP  
OREGON PROPERTY

ACCOUNT 360.20 LAND RIGHTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1924-2011			EXPERIENCE BAND 1971-2011		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	3,088,267		0.0000	1.0000	100.00
0.5	2,982,377		0.0000	1.0000	100.00
1.5	2,847,530		0.0000	1.0000	100.00
2.5	2,498,334		0.0000	1.0000	100.00
3.5	2,586,924		0.0000	1.0000	100.00
4.5	2,714,289		0.0000	1.0000	100.00
5.5	2,822,909		0.0000	1.0000	100.00
6.5	2,896,740		0.0000	1.0000	100.00
7.5	2,931,930	724	0.0002	0.9998	100.00
8.5	2,967,701	413	0.0001	0.9999	99.98
9.5	2,994,913	1,282	0.0004	0.9996	99.96
10.5	3,011,956	580	0.0002	0.9998	99.92
11.5	3,019,372	401	0.0001	0.9999	99.90
12.5	3,039,419	1,700	0.0006	0.9994	99.89
13.5	3,030,731	2,251	0.0007	0.9993	99.83
14.5	3,052,616	2,882	0.0009	0.9991	99.76
15.5	3,062,190	2,484	0.0008	0.9992	99.66
16.5	3,127,689	1,297	0.0004	0.9996	99.58
17.5	3,164,180	1,804	0.0006	0.9994	99.54
18.5	3,172,360	3,882	0.0012	0.9988	99.48
19.5	3,166,094	3,420	0.0011	0.9989	99.36
20.5	3,162,968	3,770	0.0012	0.9988	99.25
21.5	3,178,778	1,431	0.0005	0.9995	99.14
22.5	3,120,153		0.0000	1.0000	99.09
23.5	3,097,044	104	0.0000	1.0000	99.09
24.5	3,139,192	4,935	0.0016	0.9984	99.09
25.5	2,454,749	4,419	0.0018	0.9982	98.93
26.5	2,911,865	17,350	0.0060	0.9940	98.75
27.5	2,894,514	21,559	0.0074	0.9926	98.17
28.5	2,835,730	24,597	0.0087	0.9913	97.43
29.5	2,747,602	24,970	0.0091	0.9909	96.59
30.5	2,666,711	33,131	0.0124	0.9876	95.71
31.5	2,593,374	25,137	0.0097	0.9903	94.52
32.5	2,521,684	18,926	0.0075	0.9925	93.61
33.5	2,452,041	18,149	0.0074	0.9926	92.90
34.5	2,387,217	22,327	0.0094	0.9906	92.22
35.5	2,309,729	21,423	0.0093	0.9907	91.35
36.5	2,139,883	20,474	0.0096	0.9904	90.51
37.5	1,954,568	21,047	0.0108	0.9892	89.64
38.5	1,781,471	82,327	0.0462	0.9538	88.67

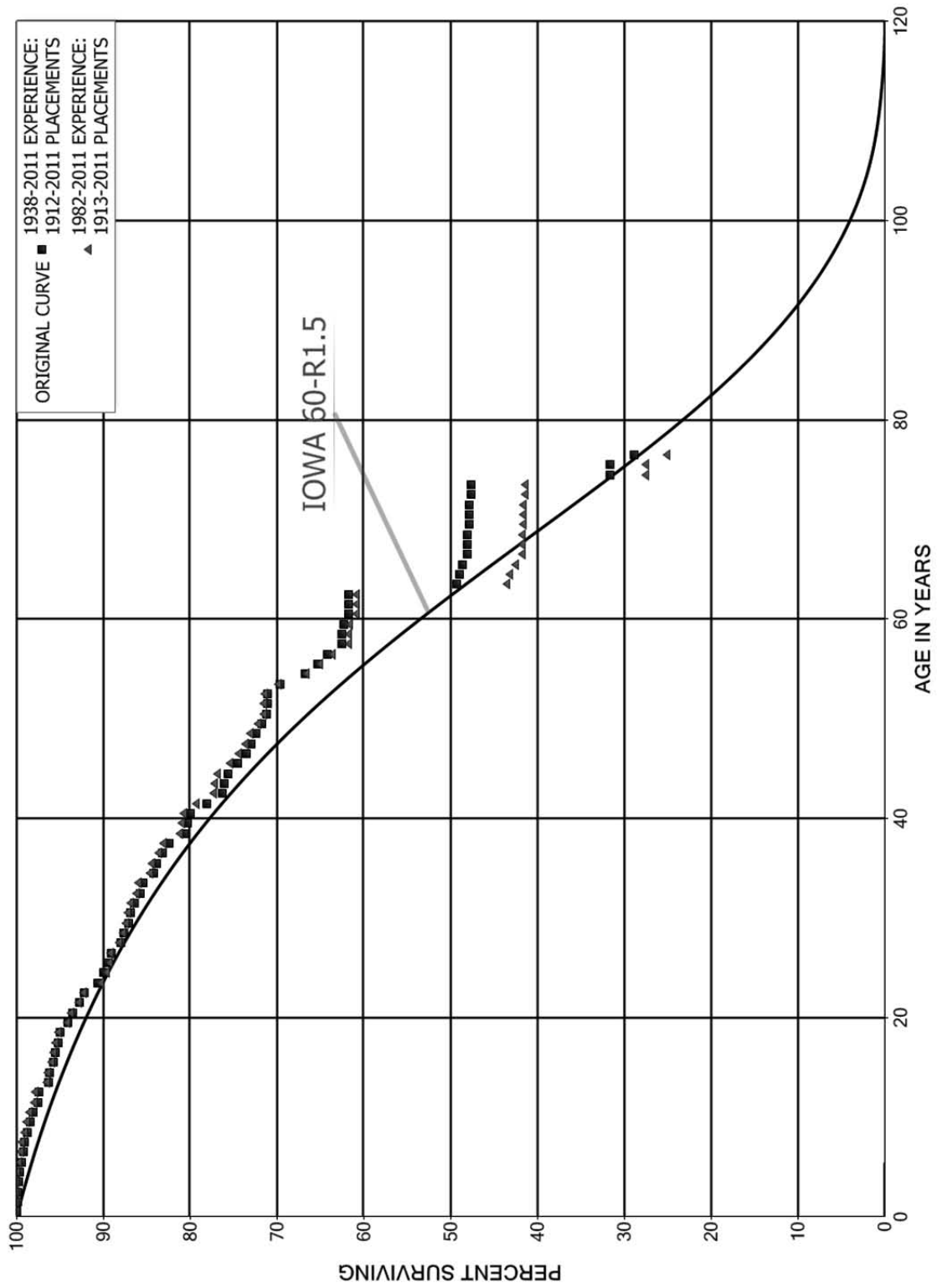
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OREGON PROPERTY

ACCOUNT 360.20 LAND RIGHTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1924-2011			EXPERIENCE BAND 1971-2011			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	1,566,252	19,035	0.0122	0.9878	84.58	
40.5	1,457,684	11,067	0.0076	0.9924	83.55	
41.5	1,383,925	20,336	0.0147	0.9853	82.91	
42.5	1,322,207	14,234	0.0108	0.9892	81.70	
43.5	1,196,303	33,838	0.0283	0.9717	80.82	
44.5	1,026,191	25,905	0.0252	0.9748	78.53	
45.5	874,053	13,527	0.0155	0.9845	76.55	
46.5	767,850	23,832	0.0310	0.9690	75.36	
47.5	673,495	13,132	0.0195	0.9805	73.02	
48.5	627,558	2,368	0.0038	0.9962	71.60	
49.5	591,821	2,871	0.0049	0.9951	71.33	
50.5	563,980	2,500	0.0044	0.9956	70.98	
51.5	547,009	4,104	0.0075	0.9925	70.67	
52.5	508,540	3,127	0.0061	0.9939	70.14	
53.5	487,837	4,288	0.0088	0.9912	69.71	
54.5	446,964		0.0000	1.0000	69.10	
55.5	407,918	275	0.0007	0.9993	69.10	
56.5	386,347	437	0.0011	0.9989	69.05	
57.5	278,379	70	0.0003	0.9997	68.97	
58.5	228,459	900	0.0039	0.9961	68.95	
59.5	206,749	213	0.0010	0.9990	68.68	
60.5	194,818	486	0.0025	0.9975	68.61	
61.5	182,276		0.0000	1.0000	68.44	
62.5	156,381		0.0000	1.0000	68.44	
63.5	139,302		0.0000	1.0000	68.44	
64.5	115,257		0.0000	1.0000	68.44	
65.5	12,862		0.0000	1.0000	68.44	
66.5	12,862		0.0000	1.0000	68.44	
67.5	12,862		0.0000	1.0000	68.44	
68.5	12,862		0.0000	1.0000	68.44	
69.5	12,862		0.0000	1.0000	68.44	
70.5	12,862		0.0000	1.0000	68.44	
71.5	12,862		0.0000	1.0000	68.44	
72.5	12,862		0.0000	1.0000	68.44	
73.5	12,862		0.0000	1.0000	68.44	
74.5	12,862		0.0000	1.0000	68.44	
75.5	12,862	12,862	1.0000		68.44	
76.5						

PACIFICORP  
 OREGON PROPERTY  
 ACCOUNT 361 STRUCTURES AND IMPROVEMENTS  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



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OREGON PROPERTY

ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1912-2011			EXPERIENCE BAND 1938-2011			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
0.0	22,047,580	1,111	0.0001	0.9999	100.00	
0.5	20,943,016	27,897	0.0013	0.9987	99.99	
1.5	19,843,279	2,920	0.0001	0.9999	99.86	
2.5	17,127,493	18,663	0.0011	0.9989	99.85	
3.5	15,759,927	24,554	0.0016	0.9984	99.74	
4.5	14,479,594	31,692	0.0022	0.9978	99.58	
5.5	13,172,563	31,708	0.0024	0.9976	99.36	
6.5	11,796,724	12,835	0.0011	0.9989	99.13	
7.5	11,704,529	35,166	0.0030	0.9970	99.02	
8.5	11,606,254	40,685	0.0035	0.9965	98.72	
9.5	11,503,912	35,799	0.0031	0.9969	98.37	
10.5	11,421,877	65,021	0.0057	0.9943	98.07	
11.5	11,176,476	11,458	0.0010	0.9990	97.51	
12.5	11,080,506	130,338	0.0118	0.9882	97.41	
13.5	10,605,633	11,869	0.0011	0.9989	96.26	
14.5	10,316,466	50,386	0.0049	0.9951	96.16	
15.5	10,141,083	22,472	0.0022	0.9978	95.69	
16.5	8,793,444	25,349	0.0029	0.9971	95.47	
17.5	6,329,842	19,067	0.0030	0.9970	95.20	
18.5	5,298,372	49,404	0.0093	0.9907	94.91	
19.5	3,743,389	20,214	0.0054	0.9946	94.03	
20.5	3,485,633	28,614	0.0082	0.9918	93.52	
21.5	2,865,660	16,980	0.0059	0.9941	92.75	
22.5	2,738,179	47,974	0.0175	0.9825	92.20	
23.5	2,480,251	18,438	0.0074	0.9926	90.59	
24.5	2,385,066	11,108	0.0047	0.9953	89.91	
25.5	2,134,335	10,788	0.0051	0.9949	89.50	
26.5	2,045,206	25,370	0.0124	0.9876	89.04	
27.5	2,001,664	8,600	0.0043	0.9957	87.94	
28.5	1,975,831	10,095	0.0051	0.9949	87.56	
29.5	1,936,144	6,514	0.0034	0.9966	87.11	
30.5	1,826,679	7,952	0.0044	0.9956	86.82	
31.5	1,685,935	13,330	0.0079	0.9921	86.44	
32.5	1,613,889	5,847	0.0036	0.9964	85.76	
33.5	1,548,006	23,968	0.0155	0.9845	85.45	
34.5	1,408,427	5,389	0.0038	0.9962	84.12	
35.5	1,316,211	10,500	0.0080	0.9920	83.80	
36.5	1,226,970	11,721	0.0096	0.9904	83.13	
37.5	1,088,797	23,176	0.0213	0.9787	82.34	
38.5	1,045,674	3,625	0.0035	0.9965	80.59	

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ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1912-2011			EXPERIENCE BAND 1938-2011			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	989,608	4,482	0.0045	0.9955	80.31	
40.5	972,350	23,026	0.0237	0.9763	79.94	
41.5	916,877	20,974	0.0229	0.9771	78.05	
42.5	830,868	2,511	0.0030	0.9970	76.27	
43.5	778,613	3,771	0.0048	0.9952	76.04	
44.5	735,781	11,130	0.0151	0.9849	75.67	
45.5	654,380	8,988	0.0137	0.9863	74.52	
46.5	604,782	4,942	0.0082	0.9918	73.50	
47.5	528,616	3,438	0.0065	0.9935	72.90	
48.5	498,806	5,031	0.0101	0.9899	72.42	
49.5	457,054	3,181	0.0070	0.9930	71.69	
50.5	437,230	570	0.0013	0.9987	71.19	
51.5	412,037	271	0.0007	0.9993	71.10	
52.5	386,492	7,724	0.0200	0.9800	71.06	
53.5	335,369	13,978	0.0417	0.9583	69.64	
54.5	274,002	5,814	0.0212	0.9788	66.73	
55.5	239,449	4,366	0.0182	0.9818	65.32	
56.5	197,753	5,079	0.0257	0.9743	64.13	
57.5	179,451		0.0000	1.0000	62.48	
58.5	157,230	403	0.0026	0.9974	62.48	
59.5	148,114	1,370	0.0092	0.9908	62.32	
60.5	114,019		0.0000	1.0000	61.74	
61.5	103,502		0.0000	1.0000	61.74	
62.5	92,249	18,660	0.2023	0.7977	61.74	
63.5	73,588	364	0.0050	0.9950	49.25	
64.5	65,630	586	0.0089	0.9911	49.01	
65.5	64,725	719	0.0111	0.9889	48.57	
66.5	64,007		0.0000	1.0000	48.03	
67.5	63,983		0.0000	1.0000	48.03	
68.5	63,983	252	0.0039	0.9961	48.03	
69.5	62,253		0.0000	1.0000	47.84	
70.5	60,618		0.0000	1.0000	47.84	
71.5	59,543	238	0.0040	0.9960	47.84	
72.5	59,305		0.0000	1.0000	47.65	
73.5	59,227	19,891	0.3358	0.6642	47.65	
74.5	39,211		0.0000	1.0000	31.65	
75.5	39,135	3,454	0.0883	0.9117	31.65	
76.5	35,681		0.0000	1.0000	28.86	
77.5	35,052		0.0000	1.0000	28.86	
78.5	35,052		0.0000	1.0000	28.86	

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ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1912-2011			EXPERIENCE BAND 1938-2011		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	33,505		0.0000	1.0000	28.86
80.5	33,505		0.0000	1.0000	28.86
81.5	28,264	288	0.0102	0.9898	28.86
82.5	27,209		0.0000	1.0000	28.56
83.5	27,150		0.0000	1.0000	28.56
84.5	27,150	244	0.0090	0.9910	28.56
85.5	26,906		0.0000	1.0000	28.30
86.5	26,906		0.0000	1.0000	28.30
87.5	26,906		0.0000	1.0000	28.30
88.5	26,906		0.0000	1.0000	28.30
89.5	26,906		0.0000	1.0000	28.30
90.5	26,906		0.0000	1.0000	28.30
91.5	26,906		0.0000	1.0000	28.30
92.5	26,906		0.0000	1.0000	28.30
93.5	26,906	26,906	1.0000		28.30
94.5					

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ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1913-2011			EXPERIENCE BAND 1982-2011			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
0.0	19,936,232	1,020	0.0001	0.9999	100.00	
0.5	18,953,777	1,676	0.0001	0.9999	99.99	
1.5	18,052,986	2,084	0.0001	0.9999	99.99	
2.5	15,396,540	12,111	0.0008	0.9992	99.97	
3.5	14,095,318	15,180	0.0011	0.9989	99.90	
4.5	12,947,324	28,853	0.0022	0.9978	99.79	
5.5	11,738,252	24,976	0.0021	0.9979	99.57	
6.5	10,442,614	4,234	0.0004	0.9996	99.35	
7.5	10,482,747	33,956	0.0032	0.9968	99.31	
8.5	10,370,964	32,824	0.0032	0.9968	98.99	
9.5	10,330,655	30,229	0.0029	0.9971	98.68	
10.5	10,274,616	63,191	0.0062	0.9938	98.39	
11.5	10,051,640	9,206	0.0009	0.9991	97.78	
12.5	10,024,624	129,715	0.0129	0.9871	97.70	
13.5	9,609,763	9,253	0.0010	0.9990	96.43	
14.5	9,365,748	45,832	0.0049	0.9951	96.34	
15.5	9,264,912	19,308	0.0021	0.9979	95.87	
16.5	7,965,471	23,701	0.0030	0.9970	95.67	
17.5	5,590,346	17,122	0.0031	0.9969	95.38	
18.5	4,590,216	49,236	0.0107	0.9893	95.09	
19.5	3,076,960	15,192	0.0049	0.9951	94.07	
20.5	2,852,091	26,756	0.0094	0.9906	93.61	
21.5	2,267,221	14,458	0.0064	0.9936	92.73	
22.5	2,187,099	46,345	0.0212	0.9788	92.14	
23.5	1,994,609	14,055	0.0070	0.9930	90.18	
24.5	1,935,461	8,583	0.0044	0.9956	89.55	
25.5	1,736,073	2,225	0.0013	0.9987	89.15	
26.5	1,702,399	19,257	0.0113	0.9887	89.04	
27.5	1,693,126	7,318	0.0043	0.9957	88.03	
28.5	1,697,200	7,224	0.0043	0.9957	87.65	
29.5	1,677,617	4,619	0.0028	0.9972	87.28	
30.5	1,614,066	6,499	0.0040	0.9960	87.04	
31.5	1,505,244	11,098	0.0074	0.9926	86.69	
32.5	1,448,661	4,348	0.0030	0.9970	86.05	
33.5	1,394,437	21,443	0.0154	0.9846	85.79	
34.5	1,271,837	3,372	0.0027	0.9973	84.47	
35.5	1,183,233	9,765	0.0083	0.9917	84.25	
36.5	1,094,727	8,386	0.0077	0.9923	83.55	
37.5	960,009	21,078	0.0220	0.9780	82.91	
38.5	918,983	2,606	0.0028	0.9972	81.09	

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ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1913-2011			EXPERIENCE BAND 1982-2011			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	866,040	2,473	0.0029	0.9971	80.86	
40.5	855,708	15,362	0.0180	0.9820	80.63	
41.5	811,813	20,155	0.0248	0.9752	79.18	
42.5	727,352	1,074	0.0015	0.9985	77.22	
43.5	676,981	3,771	0.0056	0.9944	77.10	
44.5	634,275	11,130	0.0175	0.9825	76.67	
45.5	552,956	7,772	0.0141	0.9859	75.33	
46.5	504,787	4,942	0.0098	0.9902	74.27	
47.5	429,250	3,373	0.0079	0.9921	73.54	
48.5	399,504	4,929	0.0123	0.9877	72.96	
49.5	359,402	3,093	0.0086	0.9914	72.06	
50.5	358,397	433	0.0012	0.9988	71.44	
51.5	338,661	193	0.0006	0.9994	71.36	
52.5	350,293	7,724	0.0221	0.9779	71.32	
53.5	299,709	13,978	0.0466	0.9534	69.74	
54.5	241,633	5,814	0.0241	0.9759	66.49	
55.5	211,793	4,366	0.0206	0.9794	64.89	
56.5	170,385	5,079	0.0298	0.9702	63.55	
57.5	152,083		0.0000	1.0000	61.66	
58.5	129,862	403	0.0031	0.9969	61.66	
59.5	121,208	1,370	0.0113	0.9887	61.47	
60.5	87,113		0.0000	1.0000	60.77	
61.5	76,596		0.0000	1.0000	60.77	
62.5	65,342	18,660	0.2856	0.7144	60.77	
63.5	46,682	364	0.0078	0.9922	43.42	
64.5	38,724	586	0.0151	0.9849	43.08	
65.5	37,819	719	0.0190	0.9810	42.43	
66.5	37,100		0.0000	1.0000	41.62	
67.5	37,077		0.0000	1.0000	41.62	
68.5	63,983	252	0.0039	0.9961	41.62	
69.5	62,253		0.0000	1.0000	41.46	
70.5	60,618		0.0000	1.0000	41.46	
71.5	59,543	238	0.0040	0.9960	41.46	
72.5	59,305		0.0000	1.0000	41.29	
73.5	59,227	19,891	0.3358	0.6642	41.29	
74.5	39,211		0.0000	1.0000	27.42	
75.5	39,135	3,454	0.0883	0.9117	27.42	
76.5	35,681		0.0000	1.0000	25.00	
77.5	35,052		0.0000	1.0000	25.00	
78.5	35,052		0.0000	1.0000	25.00	



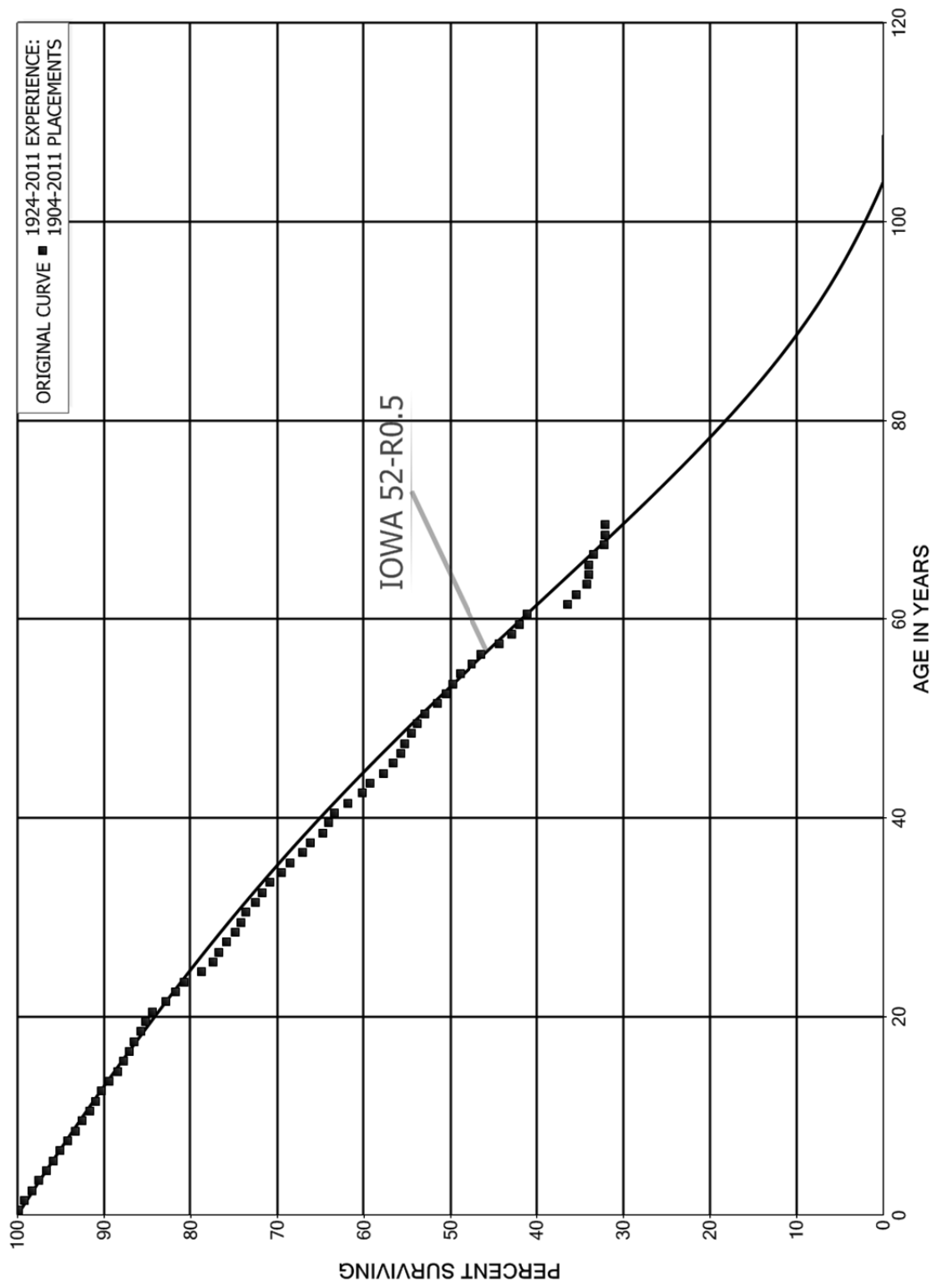
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ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1913-2011			EXPERIENCE BAND 1982-2011		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	33,505		0.0000	1.0000	25.00
80.5	33,505		0.0000	1.0000	25.00
81.5	28,264	288	0.0102	0.9898	25.00
82.5	27,209		0.0000	1.0000	24.75
83.5	27,150		0.0000	1.0000	24.75
84.5	27,150	244	0.0090	0.9910	24.75
85.5	26,906		0.0000	1.0000	24.53
86.5	26,906		0.0000	1.0000	24.53
87.5	26,906		0.0000	1.0000	24.53
88.5	26,906		0.0000	1.0000	24.53
89.5	26,906		0.0000	1.0000	24.53
90.5	26,906		0.0000	1.0000	24.53
91.5	26,906		0.0000	1.0000	24.53
92.5	26,906		0.0000	1.0000	24.53
93.5	26,906	26,906	1.0000		24.53
94.5					

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 ACCOUNT 362 STATION EQUIPMENT  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



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ACCOUNT 362 STATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1904-2011			EXPERIENCE BAND 1924-2011			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
0.0	254,219,814	467,594	0.0018	0.9982	100.00	
0.5	241,609,032	1,649,376	0.0068	0.9932	99.82	
1.5	225,219,997	1,823,184	0.0081	0.9919	99.13	
2.5	212,579,635	1,697,806	0.0080	0.9920	98.33	
3.5	203,274,954	1,871,132	0.0092	0.9908	97.55	
4.5	195,649,363	1,590,122	0.0081	0.9919	96.65	
5.5	184,358,509	1,463,582	0.0079	0.9921	95.86	
6.5	174,798,859	1,620,753	0.0093	0.9907	95.10	
7.5	171,155,519	1,739,920	0.0102	0.9898	94.22	
8.5	166,385,518	1,357,618	0.0082	0.9918	93.26	
9.5	163,242,823	1,476,424	0.0090	0.9910	92.50	
10.5	159,253,851	1,307,558	0.0082	0.9918	91.67	
11.5	154,316,428	992,126	0.0064	0.9936	90.91	
12.5	149,047,878	1,625,636	0.0109	0.9891	90.33	
13.5	141,114,843	1,504,856	0.0107	0.9893	89.34	
14.5	134,933,791	1,009,077	0.0075	0.9925	88.39	
15.5	129,876,942	1,038,984	0.0080	0.9920	87.73	
16.5	118,280,795	757,810	0.0064	0.9936	87.03	
17.5	109,872,159	893,799	0.0081	0.9919	86.47	
18.5	101,727,061	707,382	0.0070	0.9930	85.77	
19.5	86,322,743	780,147	0.0090	0.9910	85.17	
20.5	78,146,972	1,470,236	0.0188	0.9812	84.40	
21.5	70,838,942	892,445	0.0126	0.9874	82.81	
22.5	66,948,601	826,874	0.0124	0.9876	81.77	
23.5	64,551,058	1,637,878	0.0254	0.9746	80.76	
24.5	62,342,274	1,060,819	0.0170	0.9830	78.71	
25.5	60,225,264	472,227	0.0078	0.9922	77.37	
26.5	59,450,855	759,876	0.0128	0.9872	76.76	
27.5	58,526,757	721,668	0.0123	0.9877	75.78	
28.5	57,120,306	553,293	0.0097	0.9903	74.85	
29.5	54,166,299	395,410	0.0073	0.9927	74.12	
30.5	49,854,598	724,185	0.0145	0.9855	73.58	
31.5	44,178,821	461,220	0.0104	0.9896	72.51	
32.5	42,508,059	576,403	0.0136	0.9864	71.76	
33.5	40,300,430	698,603	0.0173	0.9827	70.78	
34.5	36,659,287	581,232	0.0159	0.9841	69.56	
35.5	33,690,524	706,666	0.0210	0.9790	68.45	
36.5	30,730,339	394,917	0.0129	0.9871	67.02	
37.5	28,198,642	614,286	0.0218	0.9782	66.16	
38.5	26,228,422	244,401	0.0093	0.9907	64.72	

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ACCOUNT 362 STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1904-2011			EXPERIENCE BAND 1924-2011			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	24,729,659	271,702	0.0110	0.9890	64.11	
40.5	23,928,508	596,962	0.0249	0.9751	63.41	
41.5	21,912,108	591,699	0.0270	0.9730	61.83	
42.5	19,988,198	282,914	0.0142	0.9858	60.16	
43.5	18,220,923	481,215	0.0264	0.9736	59.30	
44.5	16,399,319	307,567	0.0188	0.9812	57.74	
45.5	15,039,035	242,083	0.0161	0.9839	56.66	
46.5	13,827,037	118,427	0.0086	0.9914	55.74	
47.5	12,292,606	181,028	0.0147	0.9853	55.27	
48.5	11,363,523	119,938	0.0106	0.9894	54.45	
49.5	10,479,600	182,813	0.0174	0.9826	53.88	
50.5	8,805,679	230,590	0.0262	0.9738	52.94	
51.5	7,867,479	161,538	0.0205	0.9795	51.55	
52.5	6,875,808	103,104	0.0150	0.9850	50.49	
53.5	6,065,017	115,489	0.0190	0.9810	49.74	
54.5	5,161,788	131,271	0.0254	0.9746	48.79	
55.5	4,562,316	107,796	0.0236	0.9764	47.55	
56.5	3,778,245	174,656	0.0462	0.9538	46.42	
57.5	3,365,891	106,484	0.0316	0.9684	44.28	
58.5	2,926,713	61,872	0.0211	0.9789	42.88	
59.5	2,502,430	53,931	0.0216	0.9784	41.97	
60.5	2,195,236	247,700	0.1128	0.8872	41.07	
61.5	1,473,050	41,381	0.0281	0.9719	36.43	
62.5	1,039,561	34,679	0.0334	0.9666	35.41	
63.5	679,154	5,120	0.0075	0.9925	34.23	
64.5	603,524	1,103	0.0018	0.9982	33.97	
65.5	560,594	8,594	0.0153	0.9847	33.91	
66.5	522,307	19,603	0.0375	0.9625	33.39	
67.5	482,496	470	0.0010	0.9990	32.14	
68.5	455,499	176	0.0004	0.9996	32.10	
69.5	419,036	157	0.0004	0.9996	32.09	
70.5	409,594	4,441	0.0108	0.9892	32.08	
71.5	380,602	16,368	0.0430	0.9570	31.73	
72.5	358,920	74,906	0.2087	0.7913	30.37	
73.5	278,025	5,815	0.0209	0.9791	24.03	
74.5	266,551	15,758	0.0591	0.9409	23.53	
75.5	250,794	50,694	0.2021	0.7979	22.14	
76.5	200,099	5,752	0.0287	0.9713	17.66	
77.5	185,614	1,690	0.0091	0.9909	17.15	
78.5	183,924	22,780	0.1239	0.8761	17.00	

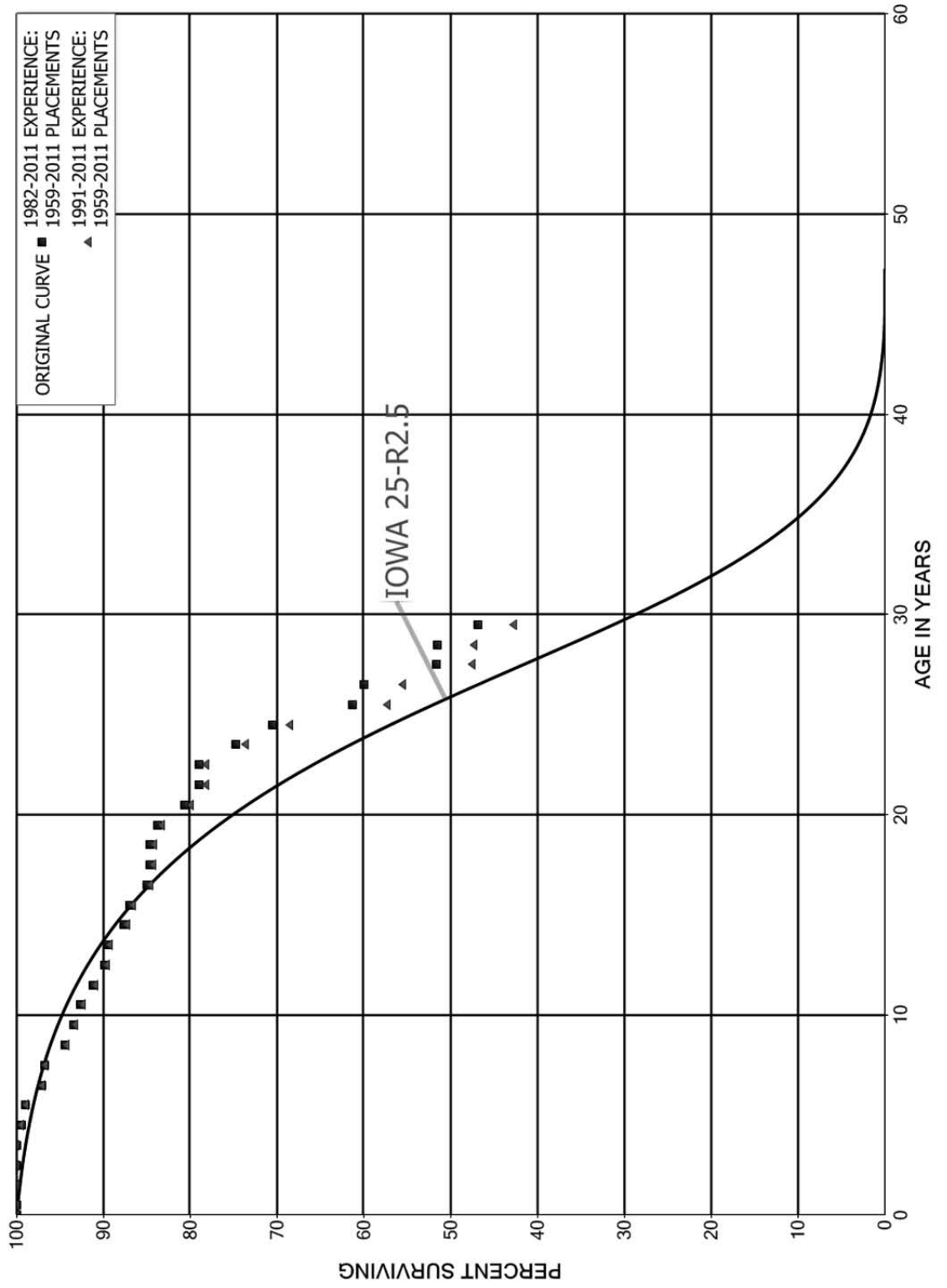
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 OREGON PROPERTY

ACCOUNT 362 STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1904-2011			EXPERIENCE BAND 1924-2011			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	161,144	62	0.0004	0.9996	14.89	
80.5	155,353	902	0.0058	0.9942	14.89	
81.5	134,944	327	0.0024	0.9976	14.80	
82.5	120,358	29	0.0002	0.9998	14.76	
83.5	110,679	5,625	0.0508	0.9492	14.76	
84.5	105,054	9,593	0.0913	0.9087	14.01	
85.5	52,017		0.0000	1.0000	12.73	
86.5	39,296	119	0.0030	0.9970	12.73	
87.5	39,177	14	0.0004	0.9996	12.69	
88.5	21,907		0.0000	1.0000	12.69	
89.5	8,142	2,625	0.3224	0.6776	12.69	
90.5	5,092	1,733	0.3403	0.6597	8.60	
91.5	3,359		0.0000	1.0000	5.67	
92.5	3,359		0.0000	1.0000	5.67	
93.5	3,359		0.0000	1.0000	5.67	
94.5	3,359		0.0000	1.0000	5.67	
95.5	3,359		0.0000	1.0000	5.67	
96.5	3,359		0.0000	1.0000	5.67	
97.5	3,359	642	0.1911	0.8089	5.67	
98.5					4.59	

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 ACCOUNT 362.7 SUPERVISORY EQUIPMENT  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



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ACCOUNT 362.7 SUPERVISORY EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1959-2011			EXPERIENCE BAND 1982-2011		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	3,531,253		0.0000	1.0000	100.00
0.5	3,521,235		0.0000	1.0000	100.00
1.5	3,408,020		0.0000	1.0000	100.00
2.5	3,360,591		0.0000	1.0000	100.00
3.5	3,338,653	20,066	0.0060	0.9940	100.00
4.5	3,214,512	16,458	0.0051	0.9949	99.40
5.5	3,197,886	57,391	0.0179	0.9821	98.89
6.5	3,033,470	11,193	0.0037	0.9963	97.12
7.5	3,023,681	72,566	0.0240	0.9760	96.76
8.5	2,885,995	30,921	0.0107	0.9893	94.43
9.5	2,857,202	26,270	0.0092	0.9908	93.42
10.5	2,807,417	43,635	0.0155	0.9845	92.56
11.5	2,800,546	39,980	0.0143	0.9857	91.13
12.5	2,683,671	9,885	0.0037	0.9963	89.82
13.5	2,319,144	49,876	0.0215	0.9785	89.49
14.5	2,105,285	15,278	0.0073	0.9927	87.57
15.5	1,987,207	44,784	0.0225	0.9775	86.93
16.5	1,826,851	6,850	0.0037	0.9963	84.97
17.5	1,697,725	1,172	0.0007	0.9993	84.66
18.5	1,452,942	15,182	0.0104	0.9896	84.60
19.5	1,096,891	40,586	0.0370	0.9630	83.71
20.5	671,927	13,872	0.0206	0.9794	80.62
21.5	642,190		0.0000	1.0000	78.95
22.5	412,048	22,270	0.0540	0.9460	78.95
23.5	107,406	6,002	0.0559	0.9441	74.68
24.5	94,453	12,313	0.1304	0.8696	70.51
25.5	74,296	1,700	0.0229	0.9771	61.32
26.5	72,596	10,011	0.1379	0.8621	59.92
27.5	55,480	178	0.0032	0.9968	51.65
28.5	55,302	4,952	0.0896	0.9104	51.49
29.5	50,350	1,536	0.0305	0.9695	46.88
30.5	48,813		0.0000	1.0000	45.45
31.5	42,425	1,920	0.0453	0.9547	45.45
32.5	40,145	771	0.0192	0.9808	43.39
33.5	35,207	328	0.0093	0.9907	42.56
34.5	34,879		0.0000	1.0000	42.16
35.5	28,029	374	0.0133	0.9867	42.16
36.5	26,376		0.0000	1.0000	41.60
37.5	26,376		0.0000	1.0000	41.60
38.5	25,548		0.0000	1.0000	41.60

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ACCOUNT 362.7 SUPERVISORY EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1959-2011			EXPERIENCE BAND 1982-2011		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	24,661		0.0000	1.0000	41.60
40.5	24,661		0.0000	1.0000	41.60
41.5	7,619		0.0000	1.0000	41.60
42.5	979		0.0000	1.0000	41.60
43.5	979		0.0000	1.0000	41.60
44.5	979		0.0000	1.0000	41.60
45.5	328		0.0000	1.0000	41.60
46.5	328		0.0000	1.0000	41.60
47.5	328		0.0000	1.0000	41.60
48.5	328		0.0000	1.0000	41.60
49.5	328	328	1.0000		41.60
50.5					



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ACCOUNT 362.7 SUPERVISORY EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1959-2011			EXPERIENCE BAND 1991-2011		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	2,677,676		0.0000	1.0000	100.00
0.5	2,693,401		0.0000	1.0000	100.00
1.5	2,835,381		0.0000	1.0000	100.00
2.5	3,115,670		0.0000	1.0000	100.00
3.5	3,179,275	20,066	0.0063	0.9937	100.00
4.5	3,058,422	16,458	0.0054	0.9946	99.37
5.5	3,084,888	57,391	0.0186	0.9814	98.83
6.5	2,931,459	11,193	0.0038	0.9962	97.00
7.5	2,920,266	72,566	0.0248	0.9752	96.63
8.5	2,795,118	30,921	0.0111	0.9889	94.22
9.5	2,764,073	26,270	0.0095	0.9905	93.18
10.5	2,739,128	43,635	0.0159	0.9841	92.30
11.5	2,703,505	39,980	0.0148	0.9852	90.83
12.5	2,580,510	9,885	0.0038	0.9962	89.48
13.5	2,231,731	49,876	0.0223	0.9777	89.14
14.5	2,035,032	15,278	0.0075	0.9925	87.15
15.5	1,918,343	44,784	0.0233	0.9767	86.49
16.5	1,757,513	6,850	0.0039	0.9961	84.47
17.5	1,616,261	1,172	0.0007	0.9993	84.15
18.5	1,373,731	15,182	0.0111	0.9889	84.08
19.5	1,017,680	40,586	0.0399	0.9601	83.15
20.5	626,301	13,872	0.0221	0.9779	79.84
21.5	609,205		0.0000	1.0000	78.07
22.5	378,407	22,270	0.0589	0.9411	78.07
23.5	86,078	6,002	0.0697	0.9303	73.48
24.5	74,959	12,313	0.1643	0.8357	68.35
25.5	56,681	1,700	0.0300	0.9700	57.12
26.5	68,761	10,011	0.1456	0.8544	55.41
27.5	51,645	178	0.0035	0.9965	47.34
28.5	51,467	4,952	0.0962	0.9038	47.18
29.5	49,693	1,536	0.0309	0.9691	42.64
30.5	48,157		0.0000	1.0000	41.32
31.5	42,425	1,920	0.0453	0.9547	41.32
32.5	40,145	771	0.0192	0.9808	39.45
33.5	35,207	328	0.0093	0.9907	38.69
34.5	34,879		0.0000	1.0000	38.33
35.5	28,029	374	0.0133	0.9867	38.33
36.5	26,376		0.0000	1.0000	37.82
37.5	26,376		0.0000	1.0000	37.82
38.5	25,548		0.0000	1.0000	37.82

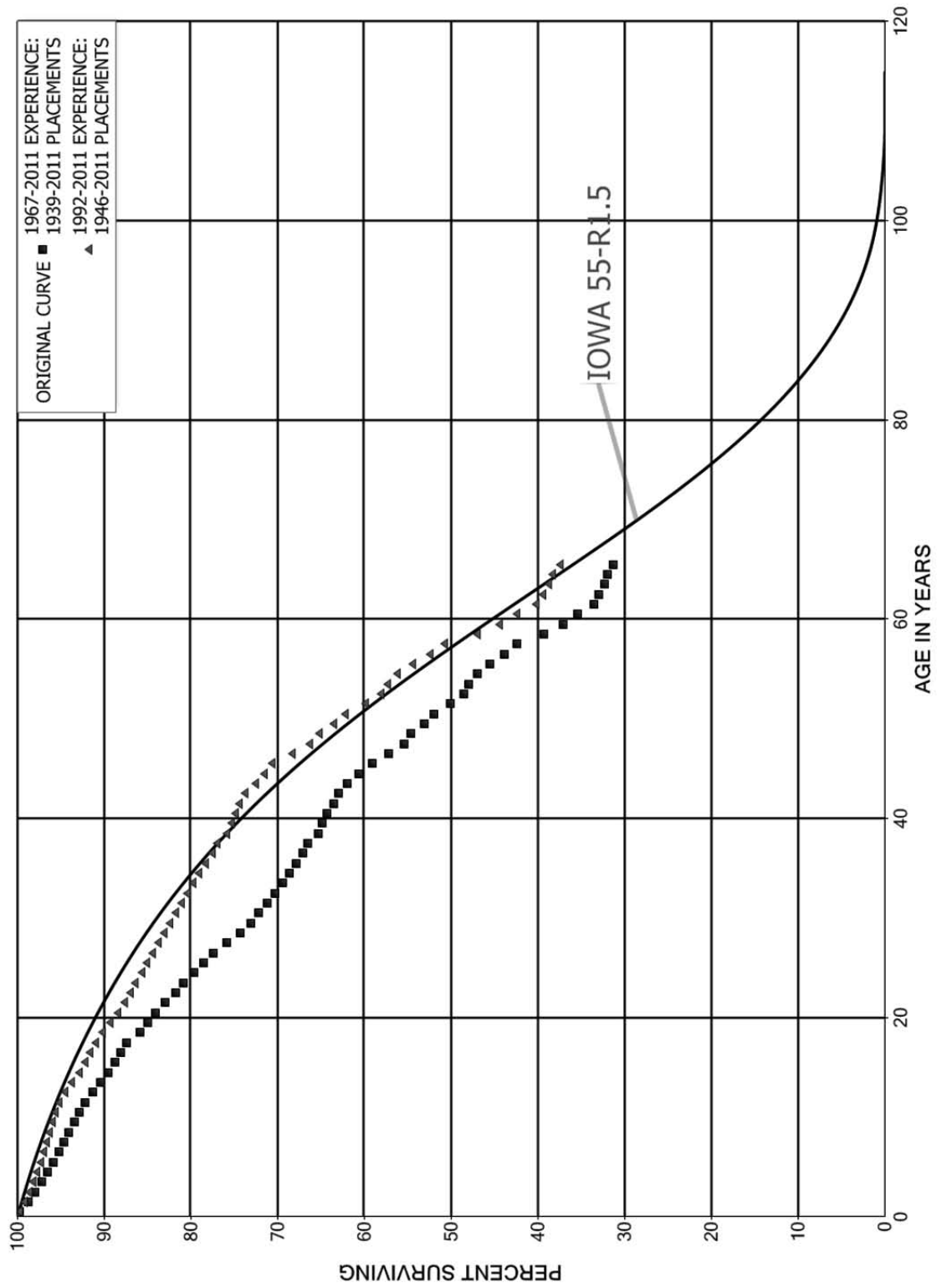
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 OREGON PROPERTY

ACCOUNT 362.7 SUPERVISORY EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1959-2011			EXPERIENCE BAND 1991-2011		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	24,661		0.0000	1.0000	37.82
40.5	24,661		0.0000	1.0000	37.82
41.5	7,619		0.0000	1.0000	37.82
42.5	979		0.0000	1.0000	37.82
43.5	979		0.0000	1.0000	37.82
44.5	979		0.0000	1.0000	37.82
45.5	328		0.0000	1.0000	37.82
46.5	328		0.0000	1.0000	37.82
47.5	328		0.0000	1.0000	37.82
48.5	328		0.0000	1.0000	37.82
49.5	328	328	1.0000		37.82
50.5					

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 ACCOUNT 364 POLES, TOWERS AND FIXTURES  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



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ACCOUNT 364 POLES, TOWERS AND FIXTURES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1939-2011			EXPERIENCE BAND 1967-2011		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	356,907,238	882,594	0.0025	0.9975	100.00
0.5	347,015,690	3,607,751	0.0104	0.9896	99.75
1.5	338,902,086	2,663,917	0.0079	0.9921	98.72
2.5	328,135,782	2,433,797	0.0074	0.9926	97.94
3.5	318,265,315	2,315,850	0.0073	0.9927	97.21
4.5	307,089,237	2,229,461	0.0073	0.9927	96.51
5.5	298,562,403	1,909,098	0.0064	0.9936	95.81
6.5	288,035,450	1,786,831	0.0062	0.9938	95.19
7.5	280,186,999	1,715,052	0.0061	0.9939	94.60
8.5	271,749,637	1,765,626	0.0065	0.9935	94.02
9.5	263,237,854	1,770,347	0.0067	0.9933	93.41
10.5	256,891,190	1,777,451	0.0069	0.9931	92.78
11.5	246,498,676	2,216,347	0.0090	0.9910	92.14
12.5	240,420,845	2,324,578	0.0097	0.9903	91.31
13.5	228,771,034	2,421,910	0.0106	0.9894	90.43
14.5	212,522,831	1,815,270	0.0085	0.9915	89.47
15.5	192,428,533	1,405,609	0.0073	0.9927	88.71
16.5	175,450,931	1,375,307	0.0078	0.9922	88.06
17.5	157,050,446	2,717,294	0.0173	0.9827	87.37
18.5	138,056,241	1,452,006	0.0105	0.9895	85.86
19.5	119,653,403	1,329,474	0.0111	0.9889	84.96
20.5	112,340,171	1,458,072	0.0130	0.9870	84.01
21.5	107,311,860	1,529,098	0.0142	0.9858	82.92
22.5	101,361,643	1,165,794	0.0115	0.9885	81.74
23.5	96,071,836	1,356,377	0.0141	0.9859	80.80
24.5	90,956,897	1,315,633	0.0145	0.9855	79.66
25.5	85,918,212	1,248,941	0.0145	0.9855	78.51
26.5	80,864,082	1,601,194	0.0198	0.9802	77.37
27.5	75,942,705	1,512,191	0.0199	0.9801	75.83
28.5	71,299,714	1,234,108	0.0173	0.9827	74.32
29.5	65,877,782	788,949	0.0120	0.9880	73.04
30.5	61,042,873	803,826	0.0132	0.9868	72.16
31.5	55,704,033	725,169	0.0130	0.9870	71.21
32.5	50,758,497	627,190	0.0124	0.9876	70.29
33.5	46,789,561	518,361	0.0111	0.9889	69.42
34.5	43,200,467	544,061	0.0126	0.9874	68.65
35.5	39,963,925	423,231	0.0106	0.9894	67.78
36.5	37,216,809	310,461	0.0083	0.9917	67.07
37.5	34,430,371	635,954	0.0185	0.9815	66.51
38.5	31,221,651	236,217	0.0076	0.9924	65.28

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ACCOUNT 364 POLES, TOWERS AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1939-2011			EXPERIENCE BAND 1967-2011			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	28,025,949	215,660	0.0077	0.9923	64.78	
40.5	25,977,210	306,441	0.0118	0.9882	64.29	
41.5	24,084,228	230,430	0.0096	0.9904	63.53	
42.5	22,222,724	344,153	0.0155	0.9845	62.92	
43.5	20,201,748	424,881	0.0210	0.9790	61.94	
44.5	18,162,972	457,366	0.0252	0.9748	60.64	
45.5	15,735,871	513,366	0.0326	0.9674	59.11	
46.5	13,537,614	412,531	0.0305	0.9695	57.19	
47.5	11,534,748	178,986	0.0155	0.9845	55.44	
48.5	10,119,280	274,606	0.0271	0.9729	54.58	
49.5	8,632,622	180,931	0.0210	0.9790	53.10	
50.5	7,503,526	281,107	0.0375	0.9625	51.99	
51.5	6,245,952	185,028	0.0296	0.9704	50.04	
52.5	5,189,373	66,894	0.0129	0.9871	48.56	
53.5	4,440,380	87,585	0.0197	0.9803	47.93	
54.5	3,684,196	114,674	0.0311	0.9689	46.99	
55.5	3,031,877	115,017	0.0379	0.9621	45.53	
56.5	2,545,524	79,811	0.0314	0.9686	43.80	
57.5	395,682	29,267	0.0740	0.9260	42.42	
58.5	284,813	15,747	0.0553	0.9447	39.29	
59.5	207,031	9,312	0.0450	0.9550	37.11	
60.5	146,782	7,841	0.0534	0.9466	35.45	
61.5	111,570	2,047	0.0183	0.9817	33.55	
62.5	96,829	1,765	0.0182	0.9818	32.94	
63.5	82,686	920	0.0111	0.9889	32.34	
64.5	71,395	1,623	0.0227	0.9773	31.98	
65.5					31.25	

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ACCOUNT 364 POLES, TOWERS AND FIXTURES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1946-2011			EXPERIENCE BAND 1992-2011			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
0.0	239,399,004	809,462	0.0034	0.9966	100.00	
0.5	240,080,316	1,421,624	0.0059	0.9941	99.66	
1.5	234,804,004	1,298,247	0.0055	0.9945	99.07	
2.5	228,245,510	1,114,808	0.0049	0.9951	98.52	
3.5	222,736,886	983,628	0.0044	0.9956	98.04	
4.5	215,576,234	842,700	0.0039	0.9961	97.61	
5.5	211,340,728	771,934	0.0037	0.9963	97.23	
6.5	204,355,652	686,826	0.0034	0.9966	96.87	
7.5	199,810,116	681,292	0.0034	0.9966	96.55	
8.5	194,613,623	677,923	0.0035	0.9965	96.22	
9.5	190,453,244	713,864	0.0037	0.9963	95.88	
10.5	187,556,074	874,831	0.0047	0.9953	95.52	
11.5	181,389,446	1,274,368	0.0070	0.9930	95.08	
12.5	177,640,773	1,501,691	0.0085	0.9915	94.41	
13.5	169,992,254	1,545,295	0.0091	0.9909	93.61	
14.5	156,821,065	1,248,996	0.0080	0.9920	92.76	
15.5	139,945,830	850,555	0.0061	0.9939	92.02	
16.5	125,885,173	812,155	0.0065	0.9935	91.46	
17.5	110,627,819	921,865	0.0083	0.9917	90.87	
18.5	96,161,030	957,915	0.0100	0.9900	90.12	
19.5	81,655,043	887,310	0.0109	0.9891	89.22	
20.5	72,098,190	619,630	0.0086	0.9914	88.25	
21.5	69,896,470	525,388	0.0075	0.9925	87.49	
22.5	67,032,512	464,044	0.0069	0.9931	86.83	
23.5	64,524,598	503,814	0.0078	0.9922	86.23	
24.5	62,299,818	482,285	0.0077	0.9923	85.56	
25.5	60,434,472	452,939	0.0075	0.9925	84.90	
26.5	58,200,395	458,731	0.0079	0.9921	84.26	
27.5	56,334,486	468,478	0.0083	0.9917	83.60	
28.5	54,257,848	434,810	0.0080	0.9920	82.90	
29.5	51,141,566	377,499	0.0074	0.9926	82.24	
30.5	47,899,732	388,079	0.0081	0.9919	81.63	
31.5	44,206,374	368,130	0.0083	0.9917	80.97	
32.5	40,750,110	324,075	0.0080	0.9920	80.29	
33.5	37,985,343	344,267	0.0091	0.9909	79.65	
34.5	35,468,908	332,363	0.0094	0.9906	78.93	
35.5	33,481,054	319,665	0.0095	0.9905	78.19	
36.5	31,456,155	263,755	0.0084	0.9916	77.45	
37.5	31,428,920	423,888	0.0135	0.9865	76.80	
38.5	28,561,918	208,281	0.0073	0.9927	75.76	

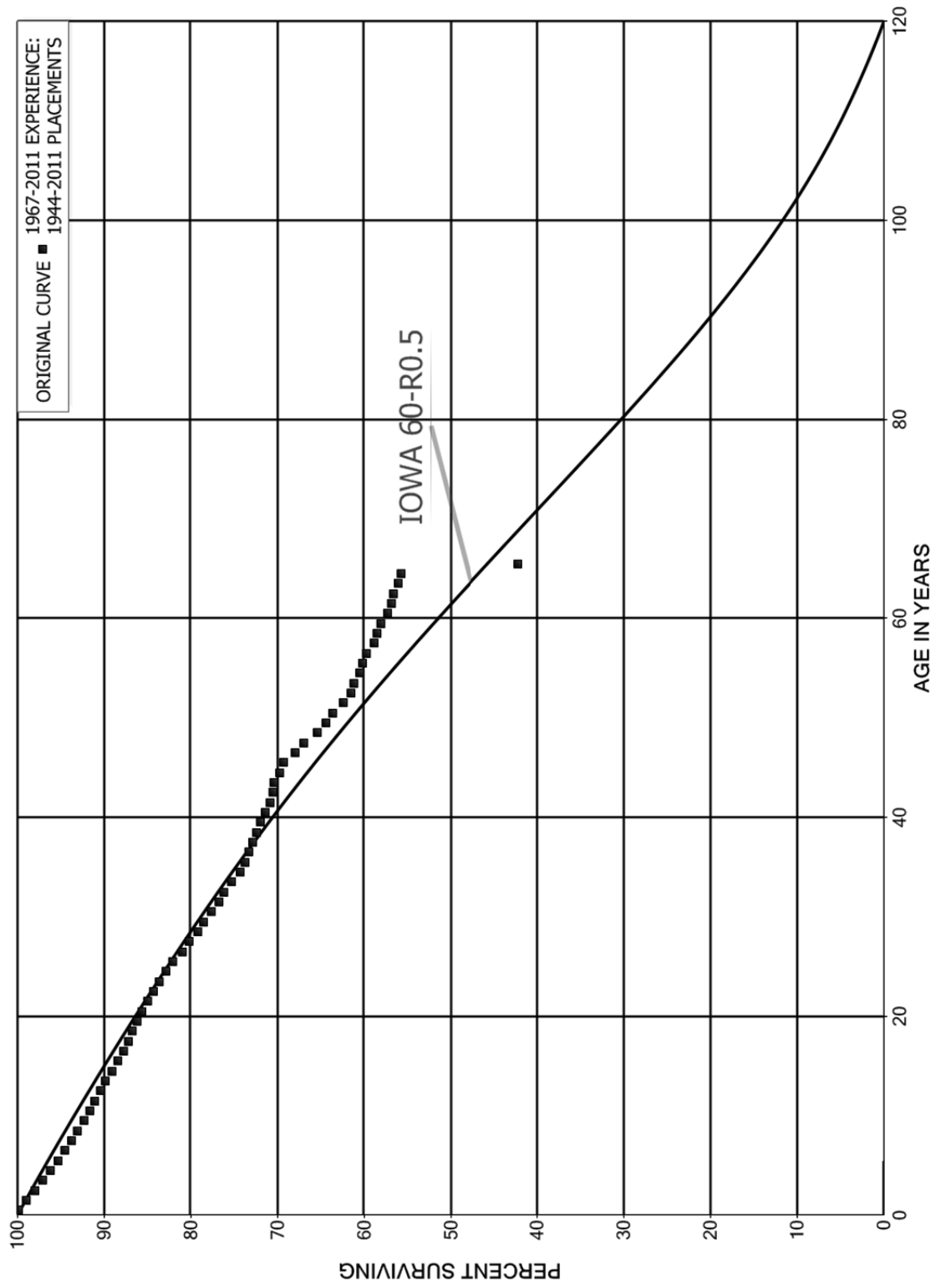
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ACCOUNT 364 POLES, TOWERS AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1946-2011			EXPERIENCE BAND 1992-2011			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	25,755,463	165,224	0.0064	0.9936	75.21	
40.5	23,915,686	153,152	0.0064	0.9936	74.73	
41.5	22,261,824	201,695	0.0091	0.9909	74.25	
42.5	20,545,156	316,040	0.0154	0.9846	73.58	
43.5	18,619,489	266,411	0.0143	0.9857	72.44	
44.5	16,770,613	209,631	0.0125	0.9875	71.41	
45.5	15,735,871	513,366	0.0326	0.9674	70.51	
46.5	13,537,614	412,531	0.0305	0.9695	68.21	
47.5	11,534,748	178,986	0.0155	0.9845	66.14	
48.5	10,119,280	274,606	0.0271	0.9729	65.11	
49.5	8,632,622	180,931	0.0210	0.9790	63.34	
50.5	7,503,526	281,107	0.0375	0.9625	62.01	
51.5	6,245,952	185,028	0.0296	0.9704	59.69	
52.5	5,189,373	66,894	0.0129	0.9871	57.92	
53.5	4,440,380	87,585	0.0197	0.9803	57.18	
54.5	3,684,196	114,674	0.0311	0.9689	56.05	
55.5	3,031,877	115,017	0.0379	0.9621	54.30	
56.5	2,545,524	79,811	0.0314	0.9686	52.24	
57.5	395,682	29,267	0.0740	0.9260	50.61	
58.5	284,813	15,747	0.0553	0.9447	46.86	
59.5	207,031	9,312	0.0450	0.9550	44.27	
60.5	146,782	7,841	0.0534	0.9466	42.28	
61.5	111,570	2,047	0.0183	0.9817	40.02	
62.5	96,829	1,765	0.0182	0.9818	39.29	
63.5	82,686	920	0.0111	0.9889	38.57	
64.5	71,395	1,623	0.0227	0.9773	38.14	
65.5					37.28	

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ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1944-2011			EXPERIENCE BAND 1967-2011			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
0.0	251,757,742	329,422	0.0013	0.9987	100.00	
0.5	247,916,658	2,384,931	0.0096	0.9904	99.87	
1.5	242,981,650	2,367,759	0.0097	0.9903	98.91	
2.5	237,106,950	2,153,221	0.0091	0.9909	97.94	
3.5	232,074,787	2,078,241	0.0090	0.9910	97.06	
4.5	225,250,248	2,102,640	0.0093	0.9907	96.19	
5.5	220,909,933	1,853,373	0.0084	0.9916	95.29	
6.5	214,334,373	1,739,043	0.0081	0.9919	94.49	
7.5	209,680,293	1,572,572	0.0075	0.9925	93.72	
8.5	205,594,659	1,628,437	0.0079	0.9921	93.02	
9.5	201,173,215	1,362,982	0.0068	0.9932	92.28	
10.5	198,803,660	1,401,619	0.0071	0.9929	91.66	
11.5	192,636,195	1,363,270	0.0071	0.9929	91.01	
12.5	191,556,043	1,118,050	0.0058	0.9942	90.37	
13.5	186,240,178	1,647,605	0.0088	0.9912	89.84	
14.5	178,008,471	1,400,464	0.0079	0.9921	89.04	
15.5	168,772,911	1,275,002	0.0076	0.9924	88.34	
16.5	159,121,315	915,835	0.0058	0.9942	87.68	
17.5	147,145,734	847,185	0.0058	0.9942	87.17	
18.5	131,210,706	811,942	0.0062	0.9938	86.67	
19.5	120,059,197	749,240	0.0062	0.9938	86.13	
20.5	110,008,993	757,090	0.0069	0.9931	85.60	
21.5	104,940,417	885,727	0.0084	0.9916	85.01	
22.5	102,254,900	785,543	0.0077	0.9923	84.29	
23.5	97,297,980	888,832	0.0091	0.9909	83.64	
24.5	92,269,272	846,254	0.0092	0.9908	82.88	
25.5	86,531,471	1,168,929	0.0135	0.9865	82.12	
26.5	80,746,592	865,398	0.0107	0.9893	81.01	
27.5	75,634,466	861,691	0.0114	0.9886	80.14	
28.5	71,369,664	606,106	0.0085	0.9915	79.23	
29.5	65,556,228	764,983	0.0117	0.9883	78.55	
30.5	59,497,060	721,287	0.0121	0.9879	77.64	
31.5	53,144,702	351,633	0.0066	0.9934	76.70	
32.5	48,093,818	559,901	0.0116	0.9884	76.19	
33.5	43,833,948	571,295	0.0130	0.9870	75.30	
34.5	39,592,803	344,307	0.0087	0.9913	74.32	
35.5	36,451,298	209,349	0.0057	0.9943	73.67	
36.5	33,553,871	178,014	0.0053	0.9947	73.25	
37.5	30,752,691	206,976	0.0067	0.9933	72.86	
38.5	27,923,209	161,333	0.0058	0.9942	72.37	

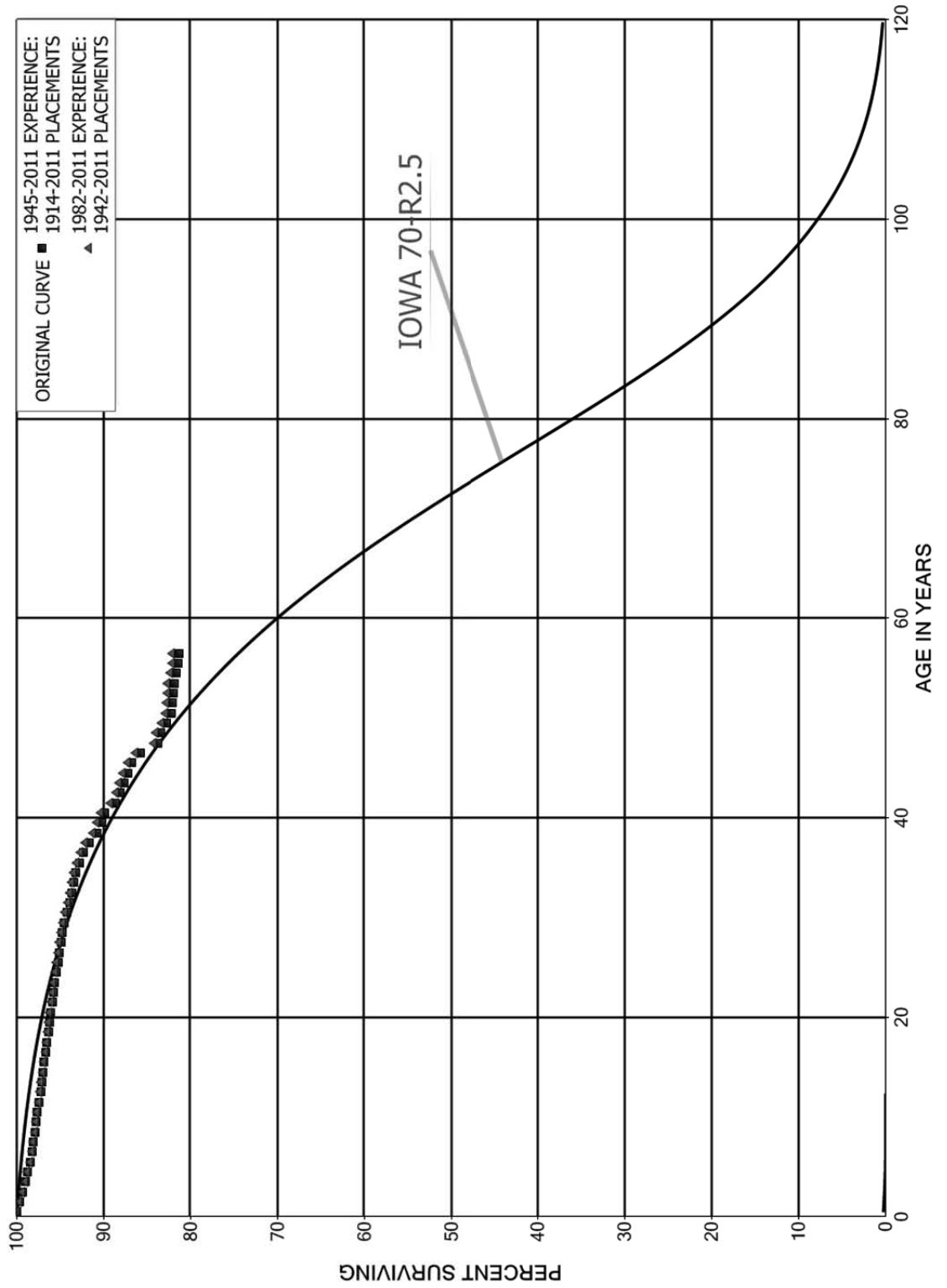
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ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1944-2011			EXPERIENCE BAND 1967-2011			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	24,997,565	184,797	0.0074	0.9926	71.95	
40.5	23,283,756	178,223	0.0077	0.9923	71.42	
41.5	21,687,719	104,281	0.0048	0.9952	70.88	
42.5	20,045,877	51,134	0.0026	0.9974	70.53	
43.5	18,434,755	175,764	0.0095	0.9905	70.35	
44.5	16,621,184	101,546	0.0061	0.9939	69.68	
45.5	14,850,475	269,618	0.0182	0.9818	69.26	
46.5	13,080,740	205,575	0.0157	0.9843	68.00	
47.5	11,643,336	259,595	0.0223	0.9777	66.93	
48.5	10,469,076	174,002	0.0166	0.9834	65.44	
49.5	9,467,462	103,438	0.0109	0.9891	64.35	
50.5	8,765,034	176,728	0.0202	0.9798	63.65	
51.5	7,979,889	104,537	0.0131	0.9869	62.37	
52.5	7,309,065	46,961	0.0064	0.9936	61.55	
53.5	6,773,258	70,028	0.0103	0.9897	61.15	
54.5	6,140,955	34,473	0.0056	0.9944	60.52	
55.5	5,445,419	41,281	0.0076	0.9924	60.18	
56.5	5,013,878	70,405	0.0140	0.9860	59.73	
57.5	1,931,009	14,010	0.0073	0.9927	58.89	
58.5	1,579,915	11,025	0.0070	0.9930	58.46	
59.5	1,384,653	17,034	0.0123	0.9877	58.05	
60.5	1,179,713	10,943	0.0093	0.9907	57.34	
61.5	1,001,692	3,523	0.0035	0.9965	56.81	
62.5	842,728	7,474	0.0089	0.9911	56.61	
63.5	649,531	4,598	0.0071	0.9929	56.10	
64.5	541,944	131,457	0.2426	0.7574	55.71	
65.5					42.19	

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ORIGINAL LIFE TABLE

PLACEMENT BAND 1914-2011			EXPERIENCE BAND 1945-2011			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
0.0	88,188,735	39,481	0.0004	0.9996	100.00	
0.5	86,336,947	316,688	0.0037	0.9963	99.96	
1.5	84,382,319	255,710	0.0030	0.9970	99.59	
2.5	82,686,492	254,291	0.0031	0.9969	99.29	
3.5	80,795,446	219,283	0.0027	0.9973	98.98	
4.5	77,848,719	238,434	0.0031	0.9969	98.71	
5.5	75,548,235	152,676	0.0020	0.9980	98.41	
6.5	71,053,104	119,707	0.0017	0.9983	98.21	
7.5	68,958,979	133,612	0.0019	0.9981	98.05	
8.5	67,267,090	105,786	0.0016	0.9984	97.86	
9.5	65,269,898	93,627	0.0014	0.9986	97.70	
10.5	62,922,238	92,710	0.0015	0.9985	97.56	
11.5	59,008,963	120,271	0.0020	0.9980	97.42	
12.5	57,240,774	91,368	0.0016	0.9984	97.22	
13.5	54,038,791	73,143	0.0014	0.9986	97.06	
14.5	50,329,216	69,491	0.0014	0.9986	96.93	
15.5	46,192,643	96,618	0.0021	0.9979	96.80	
16.5	42,394,532	64,038	0.0015	0.9985	96.60	
17.5	34,243,523	67,464	0.0020	0.9980	96.45	
18.5	27,392,831	30,406	0.0011	0.9989	96.26	
19.5	23,987,421	31,021	0.0013	0.9987	96.15	
20.5	19,578,294	32,371	0.0017	0.9983	96.03	
21.5	17,888,297	30,793	0.0017	0.9983	95.87	
22.5	15,613,819	19,867	0.0013	0.9987	95.71	
23.5	14,247,414	29,112	0.0020	0.9980	95.58	
24.5	12,822,681	23,696	0.0018	0.9982	95.39	
25.5	11,144,027	17,206	0.0015	0.9985	95.21	
26.5	9,825,447	20,173	0.0021	0.9979	95.07	
27.5	8,699,949	13,439	0.0015	0.9985	94.87	
28.5	8,386,744	21,136	0.0025	0.9975	94.72	
29.5	7,634,956	22,534	0.0030	0.9970	94.49	
30.5	6,792,907	26,301	0.0039	0.9961	94.21	
31.5	6,067,789	14,128	0.0023	0.9977	93.84	
32.5	5,300,152	13,947	0.0026	0.9974	93.62	
33.5	4,748,540	12,470	0.0026	0.9974	93.38	
34.5	4,352,347	18,160	0.0042	0.9958	93.13	
35.5	4,107,628	19,269	0.0047	0.9953	92.74	
36.5	3,880,763	27,888	0.0072	0.9928	92.31	
37.5	3,610,467	34,408	0.0095	0.9905	91.64	
38.5	3,302,063	20,871	0.0063	0.9937	90.77	

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ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1914-2011			EXPERIENCE BAND 1945-2011			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	3,020,731	12,918	0.0043	0.9957	90.20	
40.5	2,853,092	36,352	0.0127	0.9873	89.81	
41.5	2,625,796	17,837	0.0068	0.9932	88.67	
42.5	2,481,026	11,294	0.0046	0.9954	88.07	
43.5	1,726,227	8,887	0.0051	0.9949	87.66	
44.5	1,551,985	9,642	0.0062	0.9938	87.21	
45.5	1,271,355	14,095	0.0111	0.9889	86.67	
46.5	1,199,703	28,048	0.0234	0.9766	85.71	
47.5	1,132,541	4,152	0.0037	0.9963	83.71	
48.5	1,091,088	8,447	0.0077	0.9923	83.40	
49.5	1,046,748	7,175	0.0069	0.9931	82.75	
50.5	1,028,875	1,326	0.0013	0.9987	82.19	
51.5	997,459	1,311	0.0013	0.9987	82.08	
52.5	984,857	1,424	0.0014	0.9986	81.97	
53.5	921,905	3,058	0.0033	0.9967	81.85	
54.5	898,867	2,655	0.0030	0.9970	81.58	
55.5	882,557	34	0.0000	1.0000	81.34	
56.5	881,218	2,287	0.0026	0.9974	81.34	
57.5	9,120	4,910	0.5384	0.4616	81.13	
58.5	4,210		0.0000	1.0000	37.45	
59.5	4,210		0.0000	1.0000	37.45	
60.5	4,210		0.0000	1.0000	37.45	
61.5	4,210		0.0000	1.0000	37.45	
62.5	4,210	4,210	1.0000		37.45	
63.5						

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ACCOUNT 366 UNDERGROUND CONDUIT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1942-2011			EXPERIENCE BAND 1982-2011			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
0.0	79,600,574	39,423	0.0005	0.9995	100.00	
0.5	78,669,149	275,494	0.0035	0.9965	99.95	
1.5	77,539,588	234,037	0.0030	0.9970	99.60	
2.5	76,712,517	235,536	0.0031	0.9969	99.30	
3.5	75,448,459	204,910	0.0027	0.9973	98.99	
4.5	72,961,876	234,650	0.0032	0.9968	98.73	
5.5	70,938,816	145,975	0.0021	0.9979	98.41	
6.5	66,708,776	108,860	0.0016	0.9984	98.21	
7.5	64,920,317	127,745	0.0020	0.9980	98.05	
8.5	63,554,372	90,725	0.0014	0.9986	97.85	
9.5	61,876,923	83,730	0.0014	0.9986	97.71	
10.5	59,713,051	85,399	0.0014	0.9986	97.58	
11.5	56,050,547	109,710	0.0020	0.9980	97.44	
12.5	54,454,364	69,694	0.0013	0.9987	97.25	
13.5	52,059,079	68,566	0.0013	0.9987	97.13	
14.5	48,586,151	64,561	0.0013	0.9987	97.00	
15.5	44,774,564	95,663	0.0021	0.9979	96.87	
16.5	41,058,831	63,619	0.0015	0.9985	96.66	
17.5	32,971,102	46,372	0.0014	0.9986	96.51	
18.5	26,190,705	30,257	0.0012	0.9988	96.38	
19.5	22,828,778	30,978	0.0014	0.9986	96.27	
20.5	18,436,398	29,616	0.0016	0.9984	96.13	
21.5	16,782,542	29,712	0.0018	0.9982	95.98	
22.5	14,534,107	19,619	0.0013	0.9987	95.81	
23.5	13,238,337	29,112	0.0022	0.9978	95.68	
24.5	11,834,511	11,405	0.0010	0.9990	95.47	
25.5	10,179,043	15,939	0.0016	0.9984	95.38	
26.5	8,863,235	19,908	0.0022	0.9978	95.23	
27.5	8,655,108	12,548	0.0014	0.9986	95.02	
28.5	8,343,939	19,872	0.0024	0.9976	94.88	
29.5	7,594,480	18,035	0.0024	0.9976	94.65	
30.5	6,752,386	26,146	0.0039	0.9961	94.43	
31.5	6,039,570	12,718	0.0021	0.9979	94.06	
32.5	5,273,343	11,947	0.0023	0.9977	93.86	
33.5	4,723,731	10,499	0.0022	0.9978	93.65	
34.5	4,329,509	18,160	0.0042	0.9958	93.44	
35.5	4,084,999	19,257	0.0047	0.9953	93.05	
36.5	3,858,146	22,894	0.0059	0.9941	92.61	
37.5	3,592,843	32,765	0.0091	0.9909	92.06	
38.5	3,286,082	19,744	0.0060	0.9940	91.22	

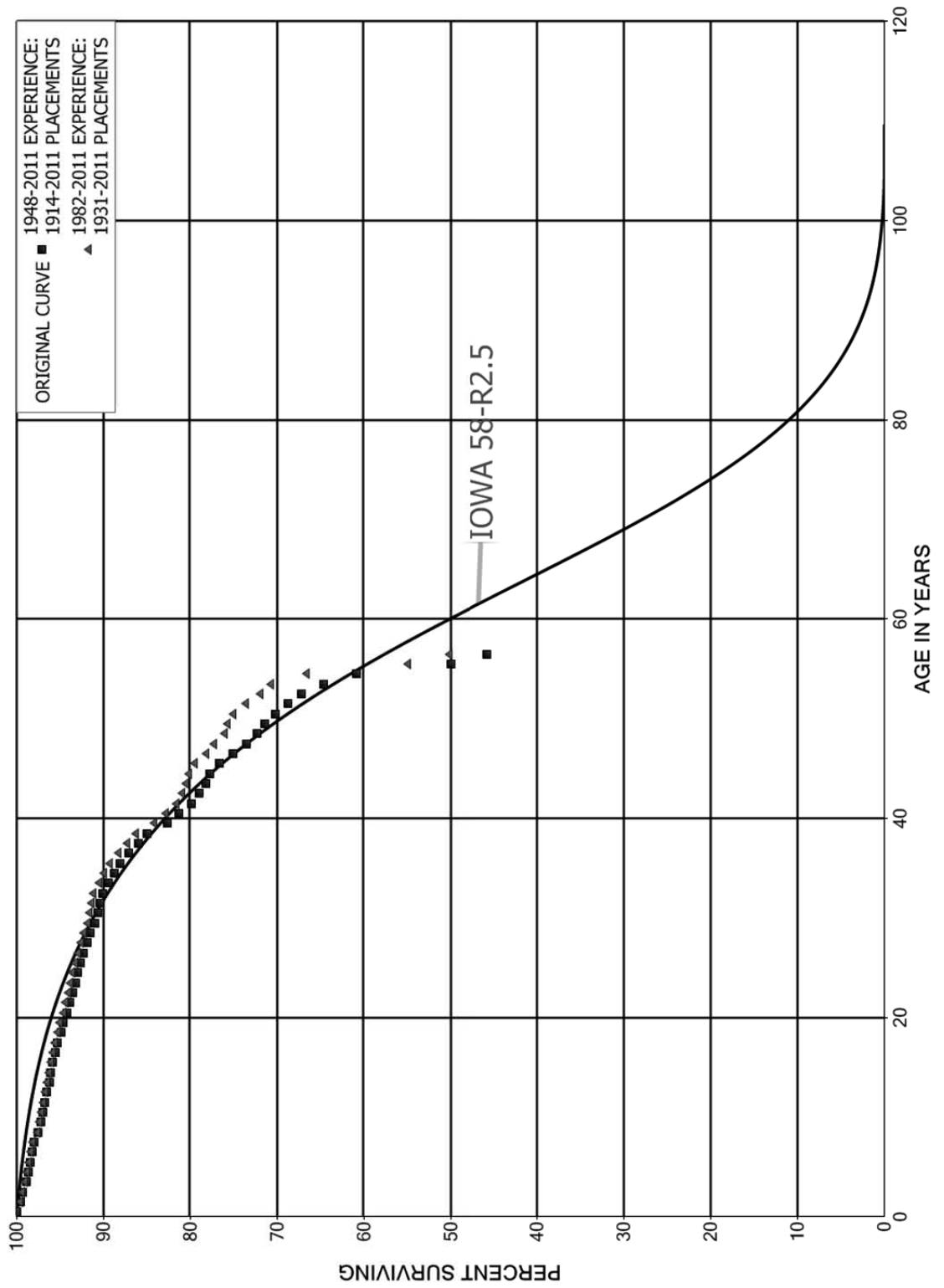
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ACCOUNT 366 UNDERGROUND CONDUIT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1942-2011			EXPERIENCE BAND 1982-2011			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	3,006,410	12,536	0.0042	0.9958	90.67	
40.5	2,839,153	35,709	0.0126	0.9874	90.30	
41.5	2,612,499	17,837	0.0068	0.9932	89.16	
42.5	2,467,730	11,294	0.0046	0.9954	88.55	
43.5	1,712,930	8,887	0.0052	0.9948	88.15	
44.5	1,538,688	9,642	0.0063	0.9937	87.69	
45.5	1,258,059	12,775	0.0102	0.9898	87.14	
46.5	1,187,727	28,048	0.0236	0.9764	86.26	
47.5	1,120,565	3,892	0.0035	0.9965	84.22	
48.5	1,079,372	7,644	0.0071	0.9929	83.93	
49.5	1,035,835	6,533	0.0063	0.9937	83.33	
50.5	1,018,604	1,246	0.0012	0.9988	82.81	
51.5	987,268	553	0.0006	0.9994	82.70	
52.5	975,424	1,111	0.0011	0.9989	82.66	
53.5	912,785	3,058	0.0034	0.9966	82.56	
54.5	889,748	2,655	0.0030	0.9970	82.29	
55.5	873,438	34	0.0000	1.0000	82.04	
56.5	872,098	2,287	0.0026	0.9974	82.04	
57.5					81.82	

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ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1914-2011			EXPERIENCE BAND 1948-2011			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
0.0	167,128,321	103,840	0.0006	0.9994	100.00	
0.5	162,513,776	707,937	0.0044	0.9956	99.94	
1.5	158,538,038	329,297	0.0021	0.9979	99.50	
2.5	152,956,516	626,779	0.0041	0.9959	99.30	
3.5	147,236,631	343,445	0.0023	0.9977	98.89	
4.5	139,573,971	413,754	0.0030	0.9970	98.66	
5.5	134,465,732	314,456	0.0023	0.9977	98.37	
6.5	126,786,852	258,167	0.0020	0.9980	98.14	
7.5	121,512,526	590,371	0.0049	0.9951	97.94	
8.5	115,424,425	356,515	0.0031	0.9969	97.46	
9.5	110,741,206	248,396	0.0022	0.9978	97.16	
10.5	106,007,681	237,443	0.0022	0.9978	96.94	
11.5	99,011,528	216,974	0.0022	0.9978	96.72	
12.5	93,630,516	303,843	0.0032	0.9968	96.51	
13.5	85,851,709	161,240	0.0019	0.9981	96.20	
14.5	77,773,560	185,237	0.0024	0.9976	96.02	
15.5	69,195,576	216,147	0.0031	0.9969	95.79	
16.5	62,380,414	128,381	0.0021	0.9979	95.49	
17.5	57,578,125	296,696	0.0052	0.9948	95.29	
18.5	49,839,464	125,568	0.0025	0.9975	94.80	
19.5	45,440,935	182,094	0.0040	0.9960	94.56	
20.5	39,244,149	158,336	0.0040	0.9960	94.18	
21.5	37,049,478	139,202	0.0038	0.9962	93.80	
22.5	34,813,705	94,939	0.0027	0.9973	93.45	
23.5	32,586,692	104,601	0.0032	0.9968	93.20	
24.5	30,178,166	103,781	0.0034	0.9966	92.90	
25.5	27,676,448	100,552	0.0036	0.9964	92.58	
26.5	24,796,282	101,125	0.0041	0.9959	92.24	
27.5	23,011,331	98,053	0.0043	0.9957	91.87	
28.5	22,264,661	115,425	0.0052	0.9948	91.48	
29.5	20,649,856	93,816	0.0045	0.9955	91.00	
30.5	18,596,013	43,149	0.0023	0.9977	90.59	
31.5	16,365,673	62,030	0.0038	0.9962	90.38	
32.5	14,146,941	99,165	0.0070	0.9930	90.03	
33.5	12,461,752	95,363	0.0077	0.9923	89.40	
34.5	11,029,625	75,738	0.0069	0.9931	88.72	
35.5	9,999,644	124,400	0.0124	0.9876	88.11	
36.5	9,173,595	116,800	0.0127	0.9873	87.01	
37.5	8,156,487	91,195	0.0112	0.9888	85.91	
38.5	7,119,613	191,886	0.0270	0.9730	84.95	

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ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1914-2011			EXPERIENCE BAND 1948-2011			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	6,284,137	107,975	0.0172	0.9828	82.66	
40.5	5,714,043	101,618	0.0178	0.9822	81.24	
41.5	5,259,125	57,225	0.0109	0.9891	79.79	
42.5	4,822,010	43,002	0.0089	0.9911	78.92	
43.5	3,655,828	23,019	0.0063	0.9937	78.22	
44.5	2,877,596	40,649	0.0141	0.9859	77.73	
45.5	2,133,249	42,047	0.0197	0.9803	76.63	
46.5	1,850,992	38,573	0.0208	0.9792	75.12	
47.5	1,517,303	26,962	0.0178	0.9822	73.55	
48.5	1,312,052	16,354	0.0125	0.9875	72.25	
49.5	1,140,922	18,539	0.0162	0.9838	71.35	
50.5	994,340	20,926	0.0210	0.9790	70.19	
51.5	842,145	19,264	0.0229	0.9771	68.71	
52.5	675,817	25,406	0.0376	0.9624	67.14	
53.5	500,979	28,968	0.0578	0.9422	64.61	
54.5	264,370	47,229	0.1786	0.8214	60.88	
55.5	187,727	16,126	0.0859	0.9141	50.00	
56.5	98,914	43,019	0.4349	0.5651	45.71	
57.5	381		0.0000	1.0000	25.83	
58.5	381		0.0000	1.0000	25.83	
59.5	381		0.0000	1.0000	25.83	
60.5	381		0.0000	1.0000	25.83	
61.5	381		0.0000	1.0000	25.83	
62.5	381		0.0000	1.0000	25.83	
63.5	381		0.0000	1.0000	25.83	
64.5	381		0.0000	1.0000	25.83	
65.5					25.83	

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ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1931-2011			EXPERIENCE BAND 1982-2011			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
0.0	142,693,270	66,760	0.0005	0.9995	100.00	
0.5	140,260,687	619,208	0.0044	0.9956	99.95	
1.5	138,780,075	260,673	0.0019	0.9981	99.51	
2.5	135,707,839	474,679	0.0035	0.9965	99.33	
3.5	132,037,931	287,592	0.0022	0.9978	98.98	
4.5	126,035,032	392,033	0.0031	0.9969	98.76	
5.5	122,122,684	272,953	0.0022	0.9978	98.45	
6.5	115,495,632	240,056	0.0021	0.9979	98.23	
7.5	111,327,888	561,947	0.0050	0.9950	98.03	
8.5	106,527,741	282,769	0.0027	0.9973	97.54	
9.5	102,782,932	218,004	0.0021	0.9979	97.28	
10.5	98,694,671	209,666	0.0021	0.9979	97.07	
11.5	92,254,415	199,791	0.0022	0.9978	96.86	
12.5	87,400,964	277,203	0.0032	0.9968	96.65	
13.5	80,929,177	145,939	0.0018	0.9982	96.35	
14.5	73,815,266	144,386	0.0020	0.9980	96.17	
15.5	66,189,855	197,915	0.0030	0.9970	95.99	
16.5	59,744,678	118,171	0.0020	0.9980	95.70	
17.5	55,344,980	199,505	0.0036	0.9964	95.51	
18.5	47,941,201	115,404	0.0024	0.9976	95.17	
19.5	43,779,002	176,015	0.0040	0.9960	94.94	
20.5	37,708,948	103,203	0.0027	0.9973	94.55	
21.5	35,701,350	123,785	0.0035	0.9965	94.30	
22.5	33,649,032	82,303	0.0024	0.9976	93.97	
23.5	31,628,909	95,872	0.0030	0.9970	93.74	
24.5	29,498,665	88,688	0.0030	0.9970	93.46	
25.5	27,033,696	89,240	0.0033	0.9967	93.17	
26.5	24,241,313	87,048	0.0036	0.9964	92.87	
27.5	22,821,678	89,391	0.0039	0.9961	92.53	
28.5	22,075,332	94,727	0.0043	0.9957	92.17	
29.5	20,478,602	59,807	0.0029	0.9971	91.78	
30.5	18,444,053	35,815	0.0019	0.9981	91.51	
31.5	16,215,725	56,220	0.0035	0.9965	91.33	
32.5	13,977,140	93,455	0.0067	0.9933	91.01	
33.5	12,242,238	83,862	0.0069	0.9931	90.40	
34.5	10,821,613	68,896	0.0064	0.9936	89.78	
35.5	9,800,047	115,069	0.0117	0.9883	89.21	
36.5	8,983,329	104,132	0.0116	0.9884	88.17	
37.5	7,978,890	89,315	0.0112	0.9888	87.14	
38.5	6,943,896	172,739	0.0249	0.9751	86.17	

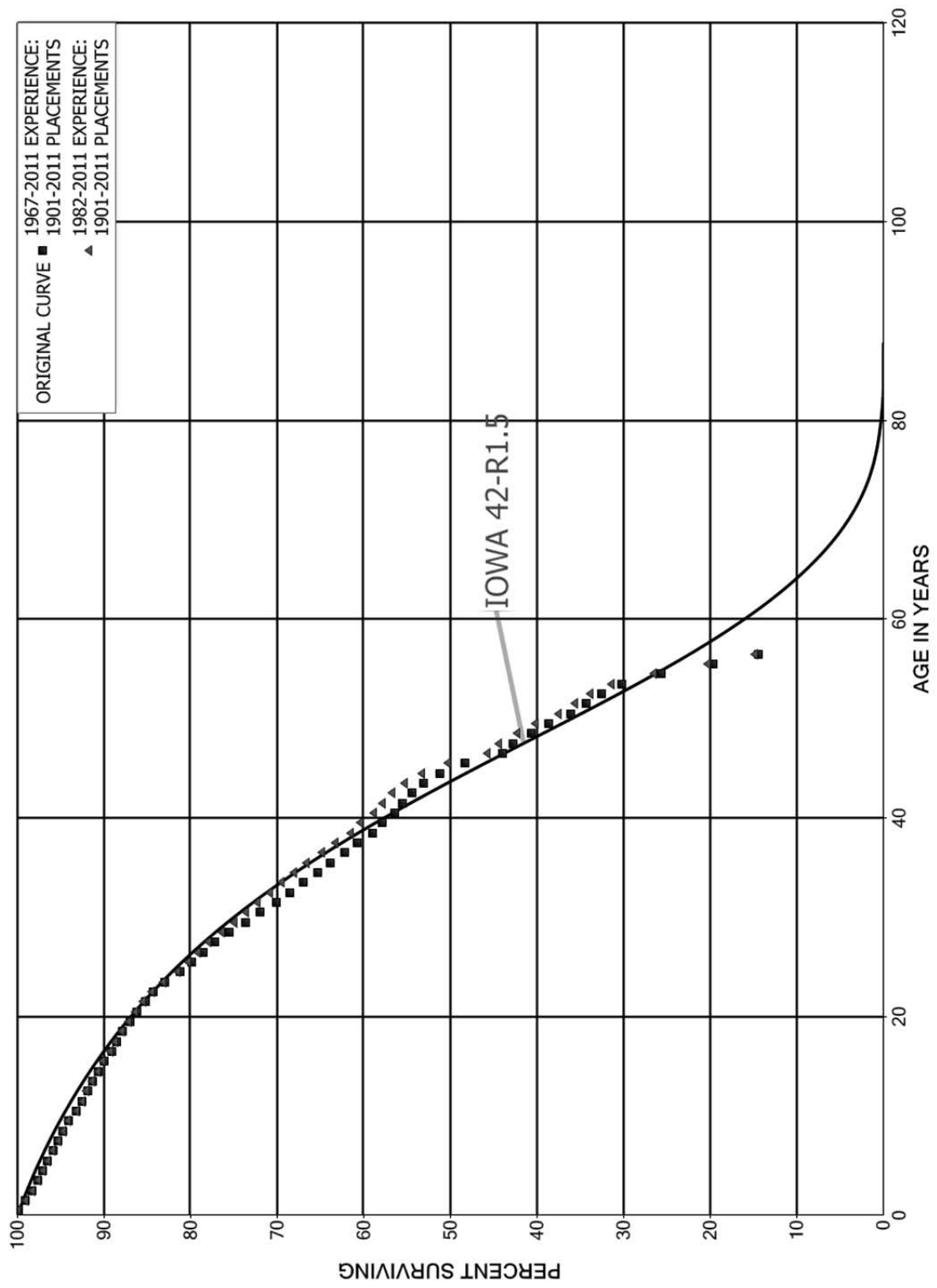
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ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1931-2011			EXPERIENCE BAND 1982-2011			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	6,127,565	95,023	0.0155	0.9845	84.02	
40.5	5,570,424	82,714	0.0148	0.9852	82.72	
41.5	5,134,410	42,063	0.0082	0.9918	81.49	
42.5	4,712,456	25,713	0.0055	0.9945	80.83	
43.5	3,563,563	15,198	0.0043	0.9957	80.38	
44.5	2,793,152	23,672	0.0085	0.9915	80.04	
45.5	2,065,781	35,025	0.0170	0.9830	79.36	
46.5	1,790,546	19,864	0.0111	0.9889	78.02	
47.5	1,475,566	22,043	0.0149	0.9851	77.15	
48.5	1,275,234	5,702	0.0045	0.9955	76.00	
49.5	1,114,757	9,786	0.0088	0.9912	75.66	
50.5	977,268	19,191	0.0196	0.9804	75.00	
51.5	826,807	18,446	0.0223	0.9777	73.52	
52.5	661,296	11,862	0.0179	0.9821	71.88	
53.5	500,004	28,731	0.0575	0.9425	70.59	
54.5	263,631	46,501	0.1764	0.8236	66.54	
55.5	187,716	16,114	0.0858	0.9142	54.80	
56.5	98,914	43,019	0.4349	0.5651	50.10	
57.5	381		0.0000	1.0000	28.31	
58.5	381		0.0000	1.0000	28.31	
59.5	381		0.0000	1.0000	28.31	
60.5	381		0.0000	1.0000	28.31	
61.5	381		0.0000	1.0000	28.31	
62.5	381		0.0000	1.0000	28.31	
63.5	381		0.0000	1.0000	28.31	
64.5	381		0.0000	1.0000	28.31	
65.5					28.31	

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ACCOUNT 368 LINE TRANSFORMERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1901-2011			EXPERIENCE BAND 1967-2011			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
0.0	448,940,609	706,002	0.0016	0.9984	100.00	
0.5	439,381,589	3,584,069	0.0082	0.9918	99.84	
1.5	426,034,793	3,085,088	0.0072	0.9928	99.03	
2.5	410,080,138	2,742,734	0.0067	0.9933	98.31	
3.5	394,154,648	2,412,181	0.0061	0.9939	97.65	
4.5	377,703,763	2,288,776	0.0061	0.9939	97.06	
5.5	368,028,886	2,211,475	0.0060	0.9940	96.47	
6.5	356,354,702	2,270,191	0.0064	0.9936	95.89	
7.5	347,612,666	2,176,914	0.0063	0.9937	95.28	
8.5	338,030,001	2,171,072	0.0064	0.9936	94.68	
9.5	328,826,315	3,235,391	0.0098	0.9902	94.07	
10.5	318,387,439	2,296,270	0.0072	0.9928	93.15	
11.5	305,786,898	1,952,109	0.0064	0.9936	92.48	
12.5	296,947,679	2,054,989	0.0069	0.9931	91.88	
13.5	287,508,108	2,014,432	0.0070	0.9930	91.25	
14.5	273,716,740	1,887,338	0.0069	0.9931	90.61	
15.5	262,690,165	2,540,655	0.0097	0.9903	89.98	
16.5	248,181,142	1,704,096	0.0069	0.9931	89.11	
17.5	228,985,499	1,848,119	0.0081	0.9919	88.50	
18.5	213,648,920	2,014,891	0.0094	0.9906	87.79	
19.5	197,746,232	1,788,288	0.0090	0.9910	86.96	
20.5	187,808,871	2,068,784	0.0110	0.9890	86.17	
21.5	171,653,823	1,930,951	0.0112	0.9888	85.22	
22.5	158,519,847	2,570,985	0.0162	0.9838	84.27	
23.5	145,869,494	3,084,224	0.0211	0.9789	82.90	
24.5	132,581,506	2,183,204	0.0165	0.9835	81.15	
25.5	120,343,571	1,964,391	0.0163	0.9837	79.81	
26.5	110,171,839	1,891,856	0.0172	0.9828	78.51	
27.5	96,950,049	2,128,925	0.0220	0.9780	77.16	
28.5	89,112,183	2,128,276	0.0239	0.9761	75.47	
29.5	81,659,022	1,858,331	0.0228	0.9772	73.66	
30.5	74,135,043	1,972,310	0.0266	0.9734	71.99	
31.5	65,962,896	1,467,274	0.0222	0.9778	70.07	
32.5	58,146,494	1,307,421	0.0225	0.9775	68.51	
33.5	51,257,376	1,260,977	0.0246	0.9754	66.97	
34.5	45,342,433	1,042,276	0.0230	0.9770	65.32	
35.5	41,088,384	1,052,586	0.0256	0.9744	63.82	
36.5	37,843,727	894,908	0.0236	0.9764	62.19	
37.5	34,755,809	991,051	0.0285	0.9715	60.72	
38.5	30,776,644	575,192	0.0187	0.9813	58.99	

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ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1901-2011			EXPERIENCE BAND 1967-2011			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	27,768,270	711,554	0.0256	0.9744	57.88	
40.5	25,217,916	409,511	0.0162	0.9838	56.40	
41.5	23,299,629	445,929	0.0191	0.9809	55.48	
42.5	21,452,395	533,178	0.0249	0.9751	54.42	
43.5	19,525,484	701,537	0.0359	0.9641	53.07	
44.5	17,645,645	990,744	0.0561	0.9439	51.16	
45.5	15,482,409	1,387,189	0.0896	0.9104	48.29	
46.5	12,840,740	376,814	0.0293	0.9707	43.96	
47.5	11,454,628	555,881	0.0485	0.9515	42.67	
48.5	9,936,896	484,381	0.0487	0.9513	40.60	
49.5	8,529,729	574,403	0.0673	0.9327	38.62	
50.5	6,989,649	339,360	0.0486	0.9514	36.02	
51.5	5,447,828	276,746	0.0508	0.9492	34.27	
52.5	4,225,230	300,510	0.0711	0.9289	32.53	
53.5	3,069,699	471,020	0.1534	0.8466	30.22	
54.5	2,232,927	524,041	0.2347	0.7653	25.58	
55.5	1,414,837	376,759	0.2663	0.7337	19.58	
56.5	893,207	136,665	0.1530	0.8470	14.36	
57.5	671,859	52,725	0.0785	0.9215	12.17	
58.5	611,310	43,224	0.0707	0.9293	11.21	
59.5	568,086	37,969	0.0668	0.9332	10.42	
60.5	521,239	33,080	0.0635	0.9365	9.72	
61.5	415,755	12,123	0.0292	0.9708	9.11	
62.5	330,917	10,269	0.0310	0.9690	8.84	
63.5	294,181	5,196	0.0177	0.9823	8.57	
64.5	225,758	11,948	0.0529	0.9471	8.41	
65.5	151,244	2,176	0.0144	0.9856	7.97	
66.5	127,820	5,107	0.0400	0.9600	7.85	
67.5	107,160	3,748	0.0350	0.9650	7.54	
68.5	96,305	884	0.0092	0.9908	7.28	
69.5	86,104	1,078	0.0125	0.9875	7.21	
70.5	71,410	6,904	0.0967	0.9033	7.12	
71.5	58,559	1,447	0.0247	0.9753	6.43	
72.5	52,511	1,809	0.0344	0.9656	6.27	
73.5	48,074	3,507	0.0730	0.9270	6.06	
74.5	41,128	4,298	0.1045	0.8955	5.61	
75.5	34,247	952	0.0278	0.9722	5.03	
76.5	32,769	3,618	0.1104	0.8896	4.89	
77.5	28,950	853	0.0294	0.9706	4.35	
78.5	26,458	539	0.0204	0.9796	4.22	

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ACCOUNT 368 LINE TRANSFORMERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1901-2011			EXPERIENCE BAND 1967-2011			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	25,402	565	0.0222	0.9778	4.13	
80.5	24,295	495	0.0204	0.9796	4.04	
81.5	20,854	518	0.0249	0.9751	3.96	
82.5	16,804	136	0.0081	0.9919	3.86	
83.5	13,399	387	0.0289	0.9711	3.83	
84.5	10,946	322	0.0294	0.9706	3.72	
85.5	9,268	37	0.0039	0.9961	3.61	
86.5	8,212		0.0000	1.0000	3.60	
87.5	7,818	201	0.0257	0.9743	3.60	
88.5	5,802		0.0000	1.0000	3.50	
89.5	5,467		0.0000	1.0000	3.50	
90.5	2,524		0.0000	1.0000	3.50	
91.5	2,524		0.0000	1.0000	3.50	
92.5	2,524	2,152	0.8526	0.1474	3.50	
93.5	372	199	0.5342	0.4658	0.52	
94.5	173	173	1.0000		0.24	
95.5						



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ACCOUNT 368 LINE TRANSFORMERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1901-2011			EXPERIENCE BAND 1982-2011		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	372,261,981	640,500	0.0017	0.9983	100.00
0.5	367,469,211	3,096,384	0.0084	0.9916	99.83
1.5	360,151,357	2,760,433	0.0077	0.9923	98.99
2.5	350,657,791	2,393,842	0.0068	0.9932	98.23
3.5	340,708,257	2,063,641	0.0061	0.9939	97.56
4.5	329,213,336	1,968,990	0.0060	0.9940	96.97
5.5	322,756,701	1,897,788	0.0059	0.9941	96.39
6.5	311,675,447	1,927,863	0.0062	0.9938	95.82
7.5	303,781,572	1,886,781	0.0062	0.9938	95.23
8.5	298,148,580	1,839,942	0.0062	0.9938	94.64
9.5	291,309,890	2,935,739	0.0101	0.9899	94.05
10.5	281,790,065	1,980,336	0.0070	0.9930	93.10
11.5	269,449,538	1,607,577	0.0060	0.9940	92.45
12.5	262,199,746	1,754,050	0.0067	0.9933	91.90
13.5	253,944,664	1,735,494	0.0068	0.9932	91.28
14.5	242,096,903	1,620,467	0.0067	0.9933	90.66
15.5	232,022,138	2,271,340	0.0098	0.9902	90.05
16.5	218,997,911	1,456,472	0.0067	0.9933	89.17
17.5	201,318,203	1,619,703	0.0080	0.9920	88.58
18.5	187,528,127	1,762,267	0.0094	0.9906	87.87
19.5	173,016,214	1,572,571	0.0091	0.9909	87.04
20.5	158,644,042	1,663,819	0.0105	0.9895	86.25
21.5	145,879,519	1,575,304	0.0108	0.9892	85.34
22.5	135,848,440	2,206,896	0.0162	0.9838	84.42
23.5	125,202,825	2,497,924	0.0200	0.9800	83.05
24.5	114,081,068	1,758,459	0.0154	0.9846	81.39
25.5	104,049,464	1,465,941	0.0141	0.9859	80.14
26.5	96,597,836	1,459,516	0.0151	0.9849	79.01
27.5	84,825,765	1,717,308	0.0202	0.9798	77.82
28.5	78,833,382	1,440,085	0.0183	0.9817	76.24
29.5	73,035,400	1,294,891	0.0177	0.9823	74.85
30.5	67,384,533	1,240,092	0.0184	0.9816	73.52
31.5	60,799,105	1,201,653	0.0198	0.9802	72.17
32.5	53,805,691	1,028,525	0.0191	0.9809	70.74
33.5	47,589,056	994,532	0.0209	0.9791	69.39
34.5	42,417,047	919,471	0.0217	0.9783	67.94
35.5	40,700,201	1,052,586	0.0259	0.9741	66.47
36.5	37,498,168	894,908	0.0239	0.9761	64.75
37.5	34,459,135	985,535	0.0286	0.9714	63.20
38.5	30,529,915	575,192	0.0188	0.9812	61.40

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ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1901-2011			EXPERIENCE BAND 1982-2011			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	27,542,727	711,554	0.0258	0.9742	60.24	
40.5	25,018,444	409,511	0.0164	0.9836	58.68	
41.5	23,124,323	445,929	0.0193	0.9807	57.72	
42.5	21,289,410	531,846	0.0250	0.9750	56.61	
43.5	19,383,304	701,537	0.0362	0.9638	55.19	
44.5	17,524,871	988,314	0.0564	0.9436	53.20	
45.5	15,368,318	1,387,189	0.0903	0.9097	50.20	
46.5	12,731,981	375,604	0.0295	0.9705	45.67	
47.5	11,350,246	555,881	0.0490	0.9510	44.32	
48.5	9,833,129	484,381	0.0493	0.9507	42.15	
49.5	8,428,744	573,467	0.0680	0.9320	40.07	
50.5	6,901,609	339,360	0.0492	0.9508	37.35	
51.5	5,384,148	276,746	0.0514	0.9486	35.51	
52.5	4,175,238	298,147	0.0714	0.9286	33.68	
53.5	3,031,930	468,975	0.1547	0.8453	31.28	
54.5	2,206,105	524,041	0.2375	0.7625	26.44	
55.5	1,393,178	376,759	0.2704	0.7296	20.16	
56.5	876,510	136,665	0.1559	0.8441	14.71	
57.5	657,203	52,725	0.0802	0.9198	12.41	
58.5	601,077	43,224	0.0719	0.9281	11.42	
59.5	558,299	37,969	0.0680	0.9320	10.60	
60.5	520,788	33,080	0.0635	0.9365	9.88	
61.5	415,304	12,123	0.0292	0.9708	9.25	
62.5	330,466	10,269	0.0311	0.9689	8.98	
63.5	293,730	5,196	0.0177	0.9823	8.70	
64.5	223,155	11,886	0.0533	0.9467	8.55	
65.5	148,720	2,176	0.0146	0.9854	8.09	
66.5	125,296	5,107	0.0408	0.9592	7.97	
67.5	104,636	3,748	0.0358	0.9642	7.65	
68.5	93,781	884	0.0094	0.9906	7.37	
69.5	83,580	1,078	0.0129	0.9871	7.30	
70.5	68,886	6,904	0.1002	0.8998	7.21	
71.5	56,035	1,447	0.0258	0.9742	6.49	
72.5	49,986	1,809	0.0362	0.9638	6.32	
73.5	45,550	3,507	0.0770	0.9230	6.09	
74.5	38,603	4,298	0.1113	0.8887	5.62	
75.5	31,921	952	0.0298	0.9702	5.00	
76.5	30,444	3,618	0.1189	0.8811	4.85	
77.5	26,624	853	0.0320	0.9680	4.27	
78.5	24,133	539	0.0223	0.9777	4.13	

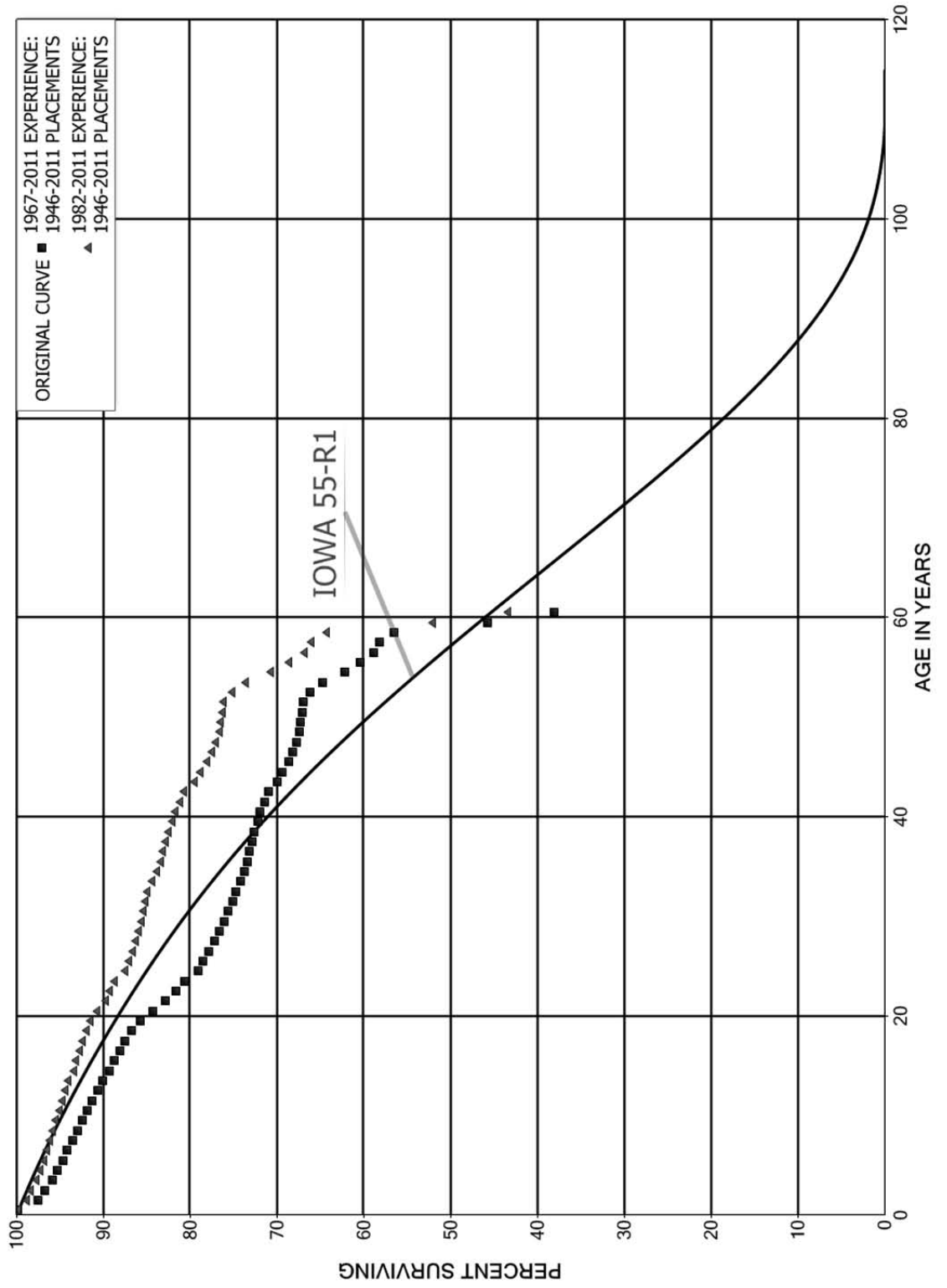
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OREGON PROPERTY

ACCOUNT 368 LINE TRANSFORMERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1901-2011			EXPERIENCE BAND 1982-2011			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	25,229	565	0.0224	0.9776	4.04	
80.5	24,295	495	0.0204	0.9796	3.95	
81.5	20,854	518	0.0249	0.9751	3.87	
82.5	16,804	136	0.0081	0.9919	3.77	
83.5	13,399	387	0.0289	0.9711	3.74	
84.5	10,946	322	0.0294	0.9706	3.64	
85.5	9,268	37	0.0039	0.9961	3.53	
86.5	8,212		0.0000	1.0000	3.52	
87.5	7,818	201	0.0257	0.9743	3.52	
88.5	5,802		0.0000	1.0000	3.42	
89.5	5,467		0.0000	1.0000	3.42	
90.5	2,524		0.0000	1.0000	3.42	
91.5	2,524		0.0000	1.0000	3.42	
92.5	2,524	2,152	0.8526	0.1474	3.42	
93.5	372	199	0.5342	0.4658	0.50	
94.5	173	173	1.0000		0.24	
95.5						

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 ACCOUNT 369.1 OVERHEAD SERVICES  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



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ACCOUNT 369.1 OVERHEAD SERVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1946-2011			EXPERIENCE BAND 1967-2011			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
0.0	77,047,231	141,959	0.0018	0.9982	100.00	
0.5	74,926,671	1,734,129	0.0231	0.9769	99.82	
1.5	71,239,903	566,640	0.0080	0.9920	97.51	
2.5	68,724,417	612,515	0.0089	0.9911	96.73	
3.5	65,800,011	412,727	0.0063	0.9937	95.87	
4.5	62,547,530	393,929	0.0063	0.9937	95.27	
5.5	60,643,249	336,684	0.0056	0.9944	94.67	
6.5	57,432,263	362,550	0.0063	0.9937	94.14	
7.5	55,802,303	324,647	0.0058	0.9942	93.55	
8.5	53,722,738	361,041	0.0067	0.9933	93.00	
9.5	52,110,326	318,546	0.0061	0.9939	92.38	
10.5	51,932,811	321,732	0.0062	0.9938	91.81	
11.5	44,451,884	290,826	0.0065	0.9935	91.24	
12.5	42,260,335	270,596	0.0064	0.9936	90.65	
13.5	40,924,930	378,539	0.0092	0.9908	90.07	
14.5	39,609,707	231,083	0.0058	0.9942	89.23	
15.5	35,683,690	238,546	0.0067	0.9933	88.71	
16.5	33,399,478	237,400	0.0071	0.9929	88.12	
17.5	30,298,607	270,085	0.0089	0.9911	87.49	
18.5	30,230,824	336,838	0.0111	0.9889	86.71	
19.5	28,801,624	496,997	0.0173	0.9827	85.75	
20.5	26,872,980	453,655	0.0169	0.9831	84.27	
21.5	25,508,407	363,323	0.0142	0.9858	82.85	
22.5	24,528,204	328,401	0.0134	0.9866	81.67	
23.5	23,644,837	444,358	0.0188	0.9812	80.57	
24.5	22,583,307	165,824	0.0073	0.9927	79.06	
25.5	21,597,957	190,918	0.0088	0.9912	78.48	
26.5	20,733,048	176,390	0.0085	0.9915	77.78	
27.5	19,772,514	134,816	0.0068	0.9932	77.12	
28.5	18,885,978	140,942	0.0075	0.9925	76.60	
29.5	17,735,227	86,518	0.0049	0.9951	76.02	
30.5	16,563,778	117,345	0.0071	0.9929	75.65	
31.5	15,353,187	91,019	0.0059	0.9941	75.12	
32.5	14,229,941	89,915	0.0063	0.9937	74.67	
33.5	13,260,121	86,318	0.0065	0.9935	74.20	
34.5	12,345,807	60,638	0.0049	0.9951	73.72	
35.5	11,567,024	36,418	0.0031	0.9969	73.36	
36.5	10,798,794	44,534	0.0041	0.9959	73.12	
37.5	10,021,738	30,525	0.0030	0.9970	72.82	
38.5	9,264,660	48,509	0.0052	0.9948	72.60	

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ACCOUNT 369.1 OVERHEAD SERVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1946-2011			EXPERIENCE BAND 1967-2011			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	7,700,758	31,195	0.0041	0.9959	72.22	
40.5	7,137,361	50,510	0.0071	0.9929	71.93	
41.5	6,582,906	38,841	0.0059	0.9941	71.42	
42.5	6,067,603	90,065	0.0148	0.9852	71.00	
43.5	5,532,202	46,058	0.0083	0.9917	69.94	
44.5	5,046,775	54,132	0.0107	0.9893	69.36	
45.5	4,534,188	31,893	0.0070	0.9930	68.62	
46.5	3,992,959	20,931	0.0052	0.9948	68.13	
47.5	3,479,104	19,667	0.0057	0.9943	67.78	
48.5	3,018,006	6,637	0.0022	0.9978	67.39	
49.5	2,647,320	5,274	0.0020	0.9980	67.25	
50.5	2,299,930	4,894	0.0021	0.9979	67.11	
51.5	1,918,099	23,995	0.0125	0.9875	66.97	
52.5	1,555,452	32,350	0.0208	0.9792	66.13	
53.5	1,223,872	48,527	0.0397	0.9603	64.76	
54.5	936,883	27,725	0.0296	0.9704	62.19	
55.5	699,733	17,804	0.0254	0.9746	60.35	
56.5	595,870	6,862	0.0115	0.9885	58.81	
57.5	183,228	5,013	0.0274	0.9726	58.14	
58.5	129,042	24,604	0.1907	0.8093	56.55	
59.5	67,600	11,342	0.1678	0.8322	45.76	
60.5	41,835	3,326	0.0795	0.9205	38.09	
61.5	34,836	6,191	0.1777	0.8223	35.06	
62.5	28,646	1,369	0.0478	0.9522	28.83	
63.5	24,713	3,684	0.1491	0.8509	27.45	
64.5	17,377	3,443	0.1982	0.8018	23.36	
65.5					18.73	

PACIFICORP  
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ACCOUNT 369.1 OVERHEAD SERVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1946-2011			EXPERIENCE BAND 1982-2011			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
0.0	60,689,173	141,959	0.0023	0.9977	100.00	
0.5	59,167,344	590,081	0.0100	0.9900	99.77	
1.5	57,202,434	283,134	0.0049	0.9951	98.77	
2.5	55,478,384	407,241	0.0073	0.9927	98.28	
3.5	53,074,985	218,946	0.0041	0.9959	97.56	
4.5	50,330,694	212,736	0.0042	0.9958	97.16	
5.5	48,939,428	154,777	0.0032	0.9968	96.75	
6.5	46,193,041	187,767	0.0041	0.9959	96.44	
7.5	44,425,349	152,179	0.0034	0.9966	96.05	
8.5	42,919,101	166,734	0.0039	0.9961	95.72	
9.5	42,827,721	152,923	0.0036	0.9964	95.35	
10.5	43,049,427	164,222	0.0038	0.9962	95.01	
11.5	35,980,260	137,220	0.0038	0.9962	94.65	
12.5	33,983,088	132,244	0.0039	0.9961	94.28	
13.5	33,145,769	219,795	0.0066	0.9934	93.92	
14.5	32,387,461	95,848	0.0030	0.9970	93.30	
15.5	29,032,289	111,108	0.0038	0.9962	93.02	
16.5	27,400,528	117,424	0.0043	0.9957	92.66	
17.5	24,904,313	112,137	0.0045	0.9955	92.27	
18.5	24,113,427	111,948	0.0046	0.9954	91.85	
19.5	23,367,243	216,617	0.0093	0.9907	91.42	
20.5	22,070,823	235,833	0.0107	0.9893	90.58	
21.5	21,369,132	97,420	0.0046	0.9954	89.61	
22.5	21,408,413	145,465	0.0068	0.9932	89.20	
23.5	21,050,291	293,315	0.0139	0.9861	88.59	
24.5	20,450,539	92,484	0.0045	0.9955	87.36	
25.5	19,834,212	102,248	0.0052	0.9948	86.96	
26.5	19,237,538	79,800	0.0041	0.9959	86.52	
27.5	18,851,591	79,159	0.0042	0.9958	86.16	
28.5	18,140,280	62,196	0.0034	0.9966	85.80	
29.5	17,164,129	49,500	0.0029	0.9971	85.50	
30.5	16,094,672	46,191	0.0029	0.9971	85.25	
31.5	14,979,635	40,562	0.0027	0.9973	85.01	
32.5	13,926,363	88,562	0.0064	0.9936	84.78	
33.5	13,208,254	86,318	0.0065	0.9935	84.24	
34.5	12,310,848	60,638	0.0049	0.9951	83.69	
35.5	11,567,024	36,418	0.0031	0.9969	83.28	
36.5	10,798,794	44,534	0.0041	0.9959	83.02	
37.5	10,021,738	30,525	0.0030	0.9970	82.67	
38.5	9,264,660	48,509	0.0052	0.9948	82.42	

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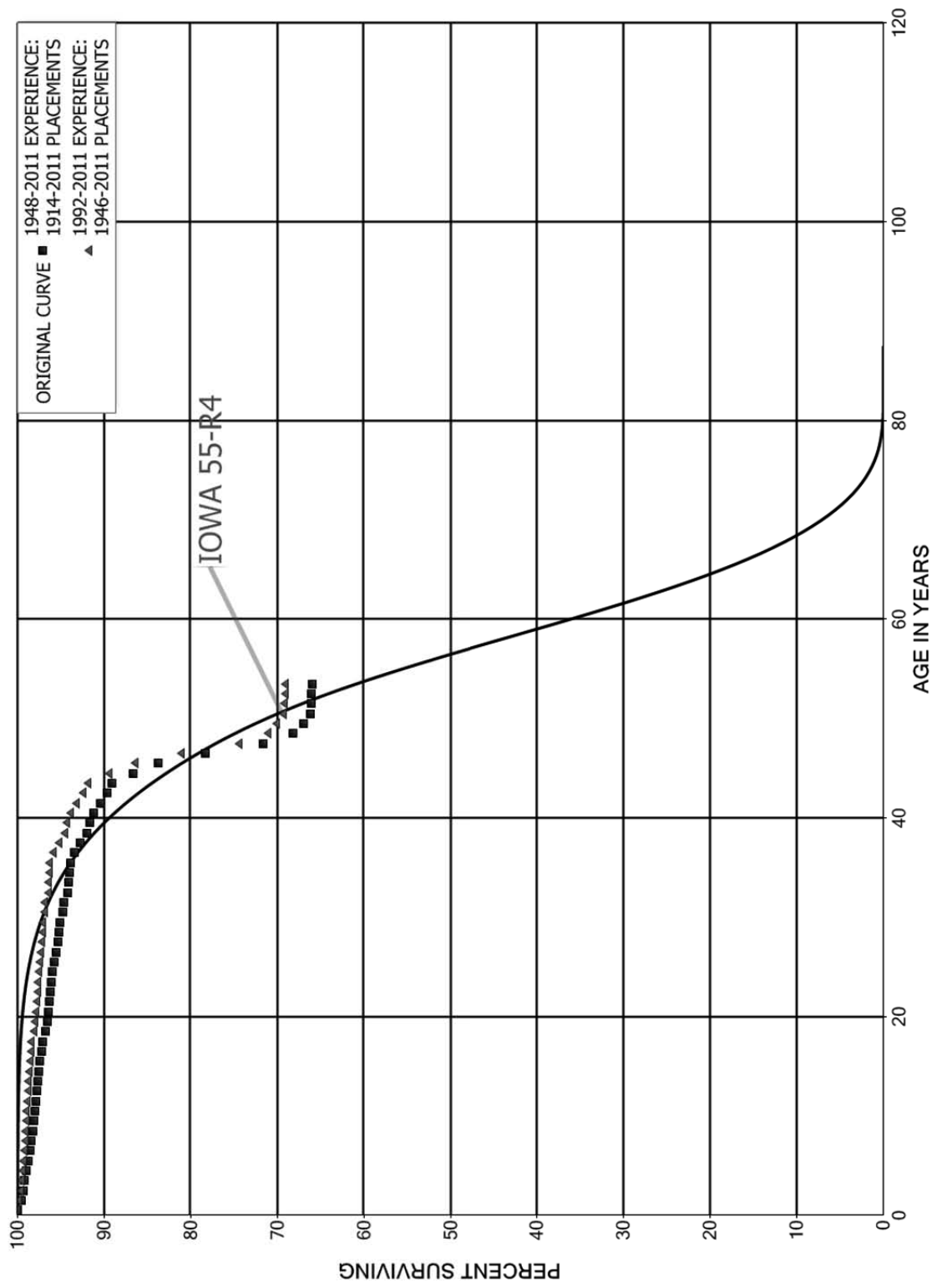
ACCOUNT 369.1 OVERHEAD SERVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1946-2011			EXPERIENCE BAND 1982-2011			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	7,700,758	31,195	0.0041	0.9959	81.99	
40.5	7,137,361	50,510	0.0071	0.9929	81.66	
41.5	6,582,906	38,841	0.0059	0.9941	81.08	
42.5	6,067,603	90,065	0.0148	0.9852	80.60	
43.5	5,532,202	46,058	0.0083	0.9917	79.41	
44.5	5,046,775	54,132	0.0107	0.9893	78.74	
45.5	4,534,188	31,893	0.0070	0.9930	77.90	
46.5	3,992,959	20,931	0.0052	0.9948	77.35	
47.5	3,479,104	19,667	0.0057	0.9943	76.95	
48.5	3,018,006	6,637	0.0022	0.9978	76.51	
49.5	2,647,320	5,274	0.0020	0.9980	76.34	
50.5	2,299,930	4,894	0.0021	0.9979	76.19	
51.5	1,918,099	23,995	0.0125	0.9875	76.03	
52.5	1,555,452	32,350	0.0208	0.9792	75.08	
53.5	1,223,872	48,527	0.0397	0.9603	73.52	
54.5	936,883	27,725	0.0296	0.9704	70.60	
55.5	699,733	17,804	0.0254	0.9746	68.51	
56.5	595,870	6,862	0.0115	0.9885	66.77	
57.5	183,228	5,013	0.0274	0.9726	66.00	
58.5	129,042	24,604	0.1907	0.8093	64.19	
59.5	67,600	11,342	0.1678	0.8322	51.95	
60.5	41,835	3,326	0.0795	0.9205	43.24	
61.5	34,836	6,191	0.1777	0.8223	39.80	
62.5	28,646	1,369	0.0478	0.9522	32.73	
63.5	24,713	3,684	0.1491	0.8509	31.16	
64.5	17,377	3,443	0.1982	0.8018	26.52	
65.5					21.26	



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 ACCOUNT 369.2 UNDERGROUND SERVICES  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



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ACCOUNT 369.2 UNDERGROUND SERVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1914-2011			EXPERIENCE BAND 1948-2011			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
0.0	155,443,067	165,265	0.0011	0.9989	100.00	
0.5	151,462,210	559,205	0.0037	0.9963	99.89	
1.5	147,080,473	332,725	0.0023	0.9977	99.52	
2.5	142,224,448	231,200	0.0016	0.9984	99.30	
3.5	135,024,664	288,963	0.0021	0.9979	99.14	
4.5	124,994,689	216,692	0.0017	0.9983	98.93	
5.5	117,064,391	264,521	0.0023	0.9977	98.75	
6.5	107,192,345	190,372	0.0018	0.9982	98.53	
7.5	99,279,114	145,344	0.0015	0.9985	98.36	
8.5	92,176,247	121,300	0.0013	0.9987	98.21	
9.5	86,578,204	129,782	0.0015	0.9985	98.08	
10.5	83,684,271	100,963	0.0012	0.9988	97.94	
11.5	71,349,341	95,121	0.0013	0.9987	97.82	
12.5	65,244,099	48,548	0.0007	0.9993	97.69	
13.5	61,532,928	75,880	0.0012	0.9988	97.61	
14.5	55,389,189	80,119	0.0014	0.9986	97.49	
15.5	45,847,831	103,391	0.0023	0.9977	97.35	
16.5	40,270,307	47,253	0.0012	0.9988	97.13	
17.5	32,747,069	110,523	0.0034	0.9966	97.02	
18.5	30,169,108	44,045	0.0015	0.9985	96.69	
19.5	28,029,825	38,855	0.0014	0.9986	96.55	
20.5	25,443,213	37,992	0.0015	0.9985	96.42	
21.5	22,951,594	34,373	0.0015	0.9985	96.27	
22.5	20,875,129	17,428	0.0008	0.9992	96.13	
23.5	19,185,602	31,501	0.0016	0.9984	96.05	
24.5	17,958,711	22,248	0.0012	0.9988	95.89	
25.5	16,088,027	44,357	0.0028	0.9972	95.77	
26.5	14,769,265	29,325	0.0020	0.9980	95.51	
27.5	13,235,935	19,712	0.0015	0.9985	95.32	
28.5	12,123,984	17,265	0.0014	0.9986	95.18	
29.5	10,995,828	39,231	0.0036	0.9964	95.04	
30.5	9,729,029	9,386	0.0010	0.9990	94.70	
31.5	8,355,402	37,246	0.0045	0.9955	94.61	
32.5	6,819,658	6,938	0.0010	0.9990	94.19	
33.5	5,431,868	8,306	0.0015	0.9985	94.09	
34.5	4,185,445	4,192	0.0010	0.9990	93.95	
35.5	3,376,010	15,847	0.0047	0.9953	93.86	
36.5	2,847,821	22,392	0.0079	0.9921	93.41	
37.5	2,358,080	19,526	0.0083	0.9917	92.68	
38.5	1,913,087	5,480	0.0029	0.9971	91.91	

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ACCOUNT 369.2 UNDERGROUND SERVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1914-2011			EXPERIENCE BAND 1948-2011			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	1,242,747	7,094	0.0057	0.9943	91.65	
40.5	1,041,662	7,832	0.0075	0.9925	91.13	
41.5	906,973	8,455	0.0093	0.9907	90.44	
42.5	777,247	4,895	0.0063	0.9937	89.60	
43.5	531,367	14,273	0.0269	0.9731	89.03	
44.5	404,432	13,633	0.0337	0.9663	86.64	
45.5	257,055	16,821	0.0654	0.9346	83.72	
46.5	140,471	11,918	0.0848	0.9152	78.24	
47.5	81,284	3,867	0.0476	0.9524	71.61	
48.5	68,274	1,279	0.0187	0.9813	68.20	
49.5	56,105	601	0.0107	0.9893	66.92	
50.5	50,327	83	0.0016	0.9984	66.20	
51.5	40,873	26	0.0006	0.9994	66.09	
52.5	40,847	48	0.0012	0.9988	66.05	
53.5	40,609	2,363	0.0582	0.9418	65.97	
54.5	32,152	5,437	0.1691	0.8309	62.14	
55.5	20,832	3,809	0.1828	0.8172	51.63	
56.5	14,366	924	0.0643	0.9357	42.19	
57.5	258	12	0.0466	0.9534	39.47	
58.5	246	7	0.0293	0.9707	37.64	
59.5	238	29	0.1208	0.8792	36.53	
60.5	210	38	0.1831	0.8169	32.12	
61.5	171	171	1.0000		26.24	
62.5						

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ACCOUNT 369.2 UNDERGROUND SERVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1946-2011			EXPERIENCE BAND 1992-2011			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
0.0	125,169,070	137,293	0.0011	0.9989	100.00	
0.5	123,883,456	243,749	0.0020	0.9980	99.89	
1.5	122,311,904	197,278	0.0016	0.9984	99.69	
2.5	119,622,087	110,612	0.0009	0.9991	99.53	
3.5	114,219,813	137,003	0.0012	0.9988	99.44	
4.5	105,530,602	104,013	0.0010	0.9990	99.32	
5.5	99,665,140	148,494	0.0015	0.9985	99.22	
6.5	91,210,576	81,656	0.0009	0.9991	99.08	
7.5	84,966,904	69,910	0.0008	0.9992	98.99	
8.5	79,046,797	43,817	0.0006	0.9994	98.91	
9.5	74,662,212	50,496	0.0007	0.9993	98.85	
10.5	73,105,544	45,603	0.0006	0.9994	98.78	
11.5	62,312,232	44,955	0.0007	0.9993	98.72	
12.5	57,817,896	36,453	0.0006	0.9994	98.65	
13.5	55,570,874	58,621	0.0011	0.9989	98.59	
14.5	50,747,250	53,489	0.0011	0.9989	98.49	
15.5	42,062,793	32,760	0.0008	0.9992	98.38	
16.5	37,087,502	22,739	0.0006	0.9994	98.30	
17.5	30,068,179	97,450	0.0032	0.9968	98.24	
18.5	27,943,269	20,134	0.0007	0.9993	97.93	
19.5	26,558,725	21,985	0.0008	0.9992	97.86	
20.5	24,193,261	26,326	0.0011	0.9989	97.77	
21.5	21,853,135	28,347	0.0013	0.9987	97.67	
22.5	19,903,890	13,601	0.0007	0.9993	97.54	
23.5	18,501,160	24,539	0.0013	0.9987	97.47	
24.5	17,401,057	10,384	0.0006	0.9994	97.35	
25.5	15,695,597	25,655	0.0016	0.9984	97.29	
26.5	14,510,073	13,701	0.0009	0.9991	97.13	
27.5	13,056,142	13,416	0.0010	0.9990	97.04	
28.5	11,974,014	5,420	0.0005	0.9995	96.94	
29.5	10,878,088	15,599	0.0014	0.9986	96.89	
30.5	9,643,006	4,125	0.0004	0.9996	96.75	
31.5	8,285,365	35,454	0.0043	0.9957	96.71	
32.5	6,749,433	4,539	0.0007	0.9993	96.30	
33.5	5,357,975	2,810	0.0005	0.9995	96.23	
34.5	4,123,141	2,482	0.0006	0.9994	96.18	
35.5	3,321,606	13,806	0.0042	0.9958	96.13	
36.5	2,798,114	20,477	0.0073	0.9927	95.73	
37.5	2,340,346	16,242	0.0069	0.9931	95.03	
38.5	1,898,847	4,239	0.0022	0.9978	94.37	

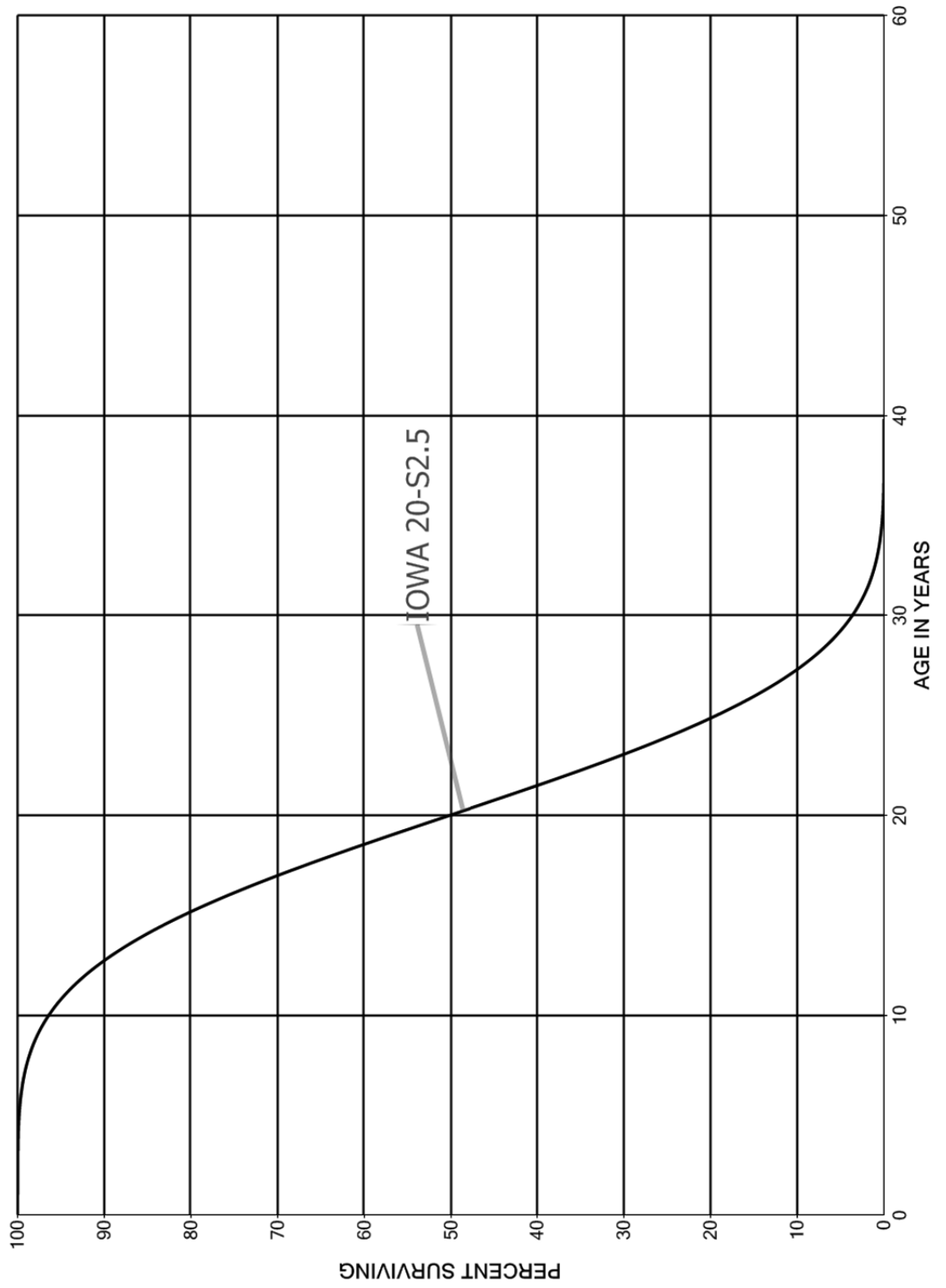
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ACCOUNT 369.2 UNDERGROUND SERVICES

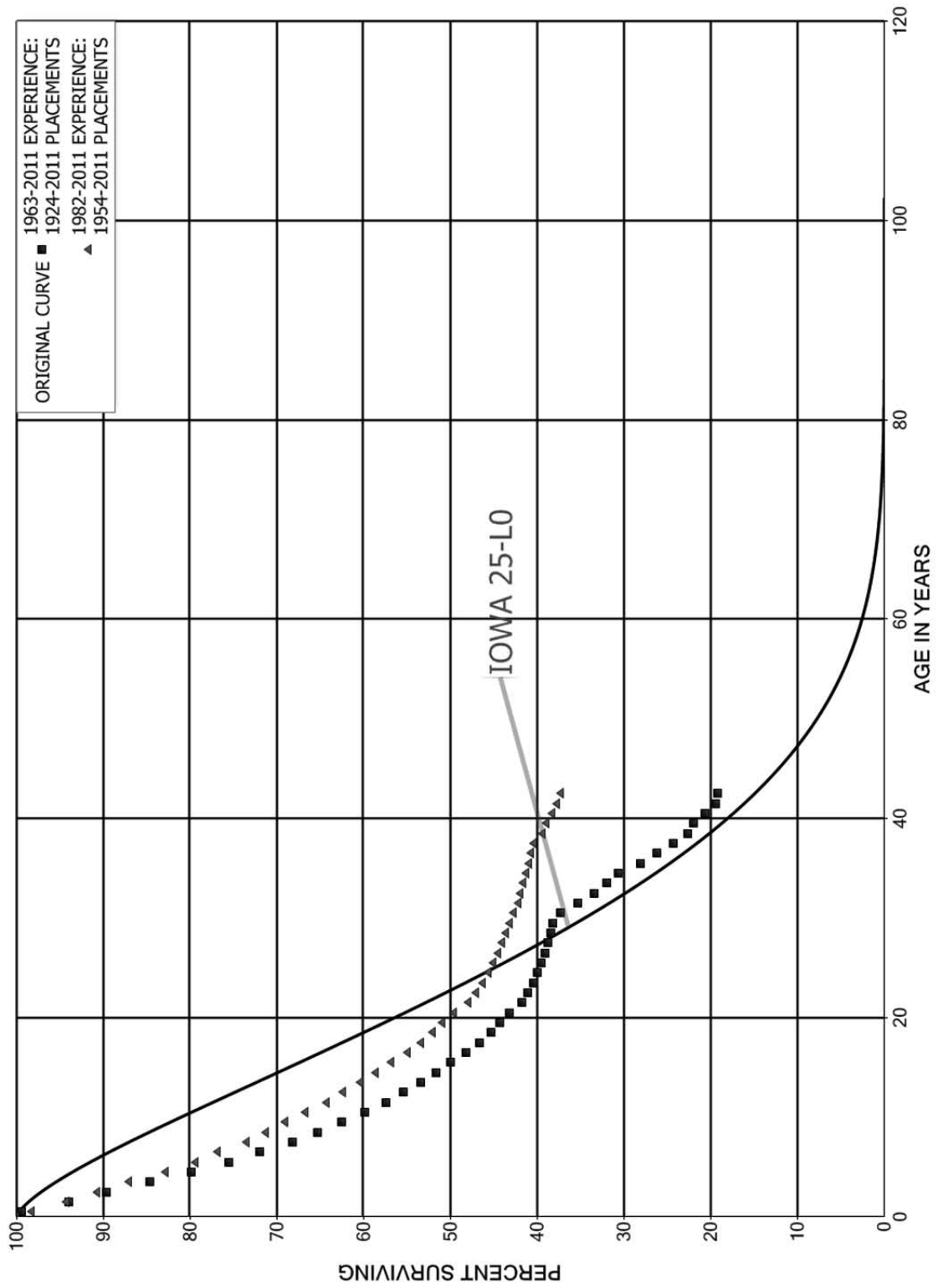
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1946-2011			EXPERIENCE BAND 1992-2011			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	1,229,747	5,030	0.0041	0.9959	94.16	
40.5	1,037,700	7,679	0.0074	0.9926	93.77	
41.5	903,164	8,178	0.0091	0.9909	93.08	
42.5	773,715	4,388	0.0057	0.9943	92.23	
43.5	528,342	14,033	0.0266	0.9734	91.71	
44.5	401,662	13,340	0.0332	0.9668	89.27	
45.5	255,084	15,949	0.0625	0.9375	86.31	
46.5	139,371	11,401	0.0818	0.9182	80.91	
47.5	80,701	3,594	0.0445	0.9555	74.29	
48.5	67,964	1,026	0.0151	0.9849	70.99	
49.5	56,048	601	0.0107	0.9893	69.91	
50.5	50,270	83	0.0016	0.9984	69.16	
51.5	40,817	26	0.0006	0.9994	69.05	
52.5	40,790	48	0.0012	0.9988	69.01	
53.5	40,553	2,363	0.0583	0.9417	68.92	
54.5	32,096	5,437	0.1694	0.8306	64.91	
55.5	20,775	3,752	0.1806	0.8194	53.91	
56.5	14,366	924	0.0643	0.9357	44.17	
57.5	258	12	0.0466	0.9534	41.33	
58.5	246	7	0.0293	0.9707	39.41	
59.5	238	29	0.1208	0.8792	38.25	
60.5	210	38	0.1831	0.8169	33.63	
61.5	171	171	1.0000		27.47	
62.5						

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ACCOUNT 370 METERS  
SMOOTH SURVIVOR CURVE



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 OREGON PROPERTY  
 ACCOUNT 371 INSTALLATIONS ON CUSTOMER PREMISES  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



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ACCOUNT 371 INSTALLATIONS ON CUSTOMER PREMISES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1924-2011			EXPERIENCE BAND 1963-2011			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
0.0	5,871,682	37,435	0.0064	0.9936	100.00	
0.5	6,128,405	331,330	0.0541	0.9459	99.36	
1.5	5,756,027	270,227	0.0469	0.9531	93.99	
2.5	5,458,964	305,688	0.0560	0.9440	89.58	
3.5	5,137,708	288,686	0.0562	0.9438	84.56	
4.5	4,831,519	260,185	0.0539	0.9461	79.81	
5.5	4,566,297	218,574	0.0479	0.9521	75.51	
6.5	4,338,885	224,171	0.0517	0.9483	71.90	
7.5	4,106,904	175,204	0.0427	0.9573	68.18	
8.5	3,915,348	167,763	0.0428	0.9572	65.27	
9.5	3,734,074	158,864	0.0425	0.9575	62.48	
10.5	3,567,776	145,345	0.0407	0.9593	59.82	
11.5	3,396,192	120,813	0.0356	0.9644	57.38	
12.5	3,256,354	116,410	0.0357	0.9643	55.34	
13.5	2,588,844	84,321	0.0326	0.9674	53.36	
14.5	2,483,577	82,755	0.0333	0.9667	51.62	
15.5	2,378,235	84,789	0.0357	0.9643	49.90	
16.5	2,272,141	73,708	0.0324	0.9676	48.13	
17.5	2,179,800	58,081	0.0266	0.9734	46.56	
18.5	2,092,386	45,755	0.0219	0.9781	45.32	
19.5	2,034,617	51,638	0.0254	0.9746	44.33	
20.5	2,006,049	67,378	0.0336	0.9664	43.21	
21.5	2,017,845	35,505	0.0176	0.9824	41.76	
22.5	2,055,656	30,616	0.0149	0.9851	41.02	
23.5	2,083,079	26,807	0.0129	0.9871	40.41	
24.5	2,101,139	20,548	0.0098	0.9902	39.89	
25.5	2,154,753	21,827	0.0101	0.9899	39.50	
26.5	2,195,747	18,768	0.0085	0.9915	39.10	
27.5	2,227,611	18,165	0.0082	0.9918	38.77	
28.5	2,173,050	17,349	0.0080	0.9920	38.45	
29.5	2,091,112	46,752	0.0224	0.9776	38.14	
30.5	1,999,979	107,700	0.0539	0.9461	37.29	
31.5	1,854,949	96,720	0.0521	0.9479	35.28	
32.5	1,646,122	71,761	0.0436	0.9564	33.44	
33.5	1,491,004	65,713	0.0441	0.9559	31.98	
34.5	1,334,555	109,213	0.0818	0.9182	30.57	
35.5	1,134,017	77,473	0.0683	0.9317	28.07	
36.5	981,751	70,314	0.0716	0.9284	26.15	
37.5	840,831	56,584	0.0673	0.9327	24.28	
38.5	723,992	22,728	0.0314	0.9686	22.65	



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 OREGON PROPERTY

ACCOUNT 371 INSTALLATIONS ON CUSTOMER PREMISES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1924-2011			EXPERIENCE BAND 1963-2011			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	589,736	36,818	0.0624	0.9376	21.94	
40.5	492,834	28,050	0.0569	0.9431	20.57	
41.5	375,537	4,258	0.0113	0.9887	19.40	
42.5	311,099	5,321	0.0171	0.9829	19.18	
43.5	263,933	7,385	0.0280	0.9720	18.85	
44.5	210,140	8,829	0.0420	0.9580	18.32	
45.5	155,421	4,316	0.0278	0.9722	17.55	
46.5	114,780	2,810	0.0245	0.9755	17.06	
47.5	67,969	3,051	0.0449	0.9551	16.65	
48.5	19,609	1,762	0.0898	0.9102	15.90	
49.5					14.47	

PACIFICORP  
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ACCOUNT 371 INSTALLATIONS ON CUSTOMER PREMISES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1954-2011			EXPERIENCE BAND 1982-2011			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
0.0	1,469,246	26,888	0.0183	0.9817	100.00	
0.5	1,569,527	64,396	0.0410	0.9590	98.17	
1.5	1,596,657	60,633	0.0380	0.9620	94.14	
2.5	1,744,063	69,845	0.0400	0.9600	90.57	
3.5	1,836,683	89,014	0.0485	0.9515	86.94	
4.5	1,911,829	80,113	0.0419	0.9581	82.73	
5.5	2,014,264	63,763	0.0317	0.9683	79.26	
6.5	2,100,460	90,827	0.0432	0.9568	76.75	
7.5	2,151,168	65,649	0.0305	0.9695	73.43	
8.5	2,198,724	70,642	0.0321	0.9679	71.19	
9.5	2,324,634	77,115	0.0332	0.9668	68.90	
10.5	2,379,944	87,225	0.0367	0.9633	66.62	
11.5	2,456,401	71,921	0.0293	0.9707	64.18	
12.5	2,481,017	79,296	0.0320	0.9680	62.30	
13.5	1,955,131	57,560	0.0294	0.9706	60.31	
14.5	1,957,294	59,206	0.0302	0.9698	58.53	
15.5	1,962,295	65,356	0.0333	0.9667	56.76	
16.5	1,943,748	57,316	0.0295	0.9705	54.87	
17.5	1,944,109	46,539	0.0239	0.9761	53.25	
18.5	1,955,329	44,962	0.0230	0.9770	51.98	
19.5	2,028,722	51,279	0.0253	0.9747	50.78	
20.5	1,968,687	67,378	0.0342	0.9658	49.50	
21.5	1,888,315	32,746	0.0173	0.9827	47.80	
22.5	1,842,184	30,616	0.0166	0.9834	46.98	
23.5	1,806,870	26,807	0.0148	0.9852	46.19	
24.5	1,767,339	20,453	0.0116	0.9884	45.51	
25.5	1,718,943	21,666	0.0126	0.9874	44.98	
26.5	1,688,902	18,535	0.0110	0.9890	44.42	
27.5	1,656,440	17,554	0.0106	0.9894	43.93	
28.5	1,564,895	16,015	0.0102	0.9898	43.46	
29.5	1,468,043	14,796	0.0101	0.9899	43.02	
30.5	1,381,612	15,532	0.0112	0.9888	42.58	
31.5	1,307,796	10,019	0.0077	0.9923	42.11	
32.5	1,185,670	9,024	0.0076	0.9924	41.78	
33.5	1,093,208	8,122	0.0074	0.9926	41.47	
34.5	993,524	7,109	0.0072	0.9928	41.16	
35.5	895,090	6,277	0.0070	0.9930	40.86	
36.5	814,020	5,541	0.0068	0.9932	40.58	
37.5	737,873	18,989	0.0257	0.9743	40.30	
38.5	658,516	6,480	0.0098	0.9902	39.26	

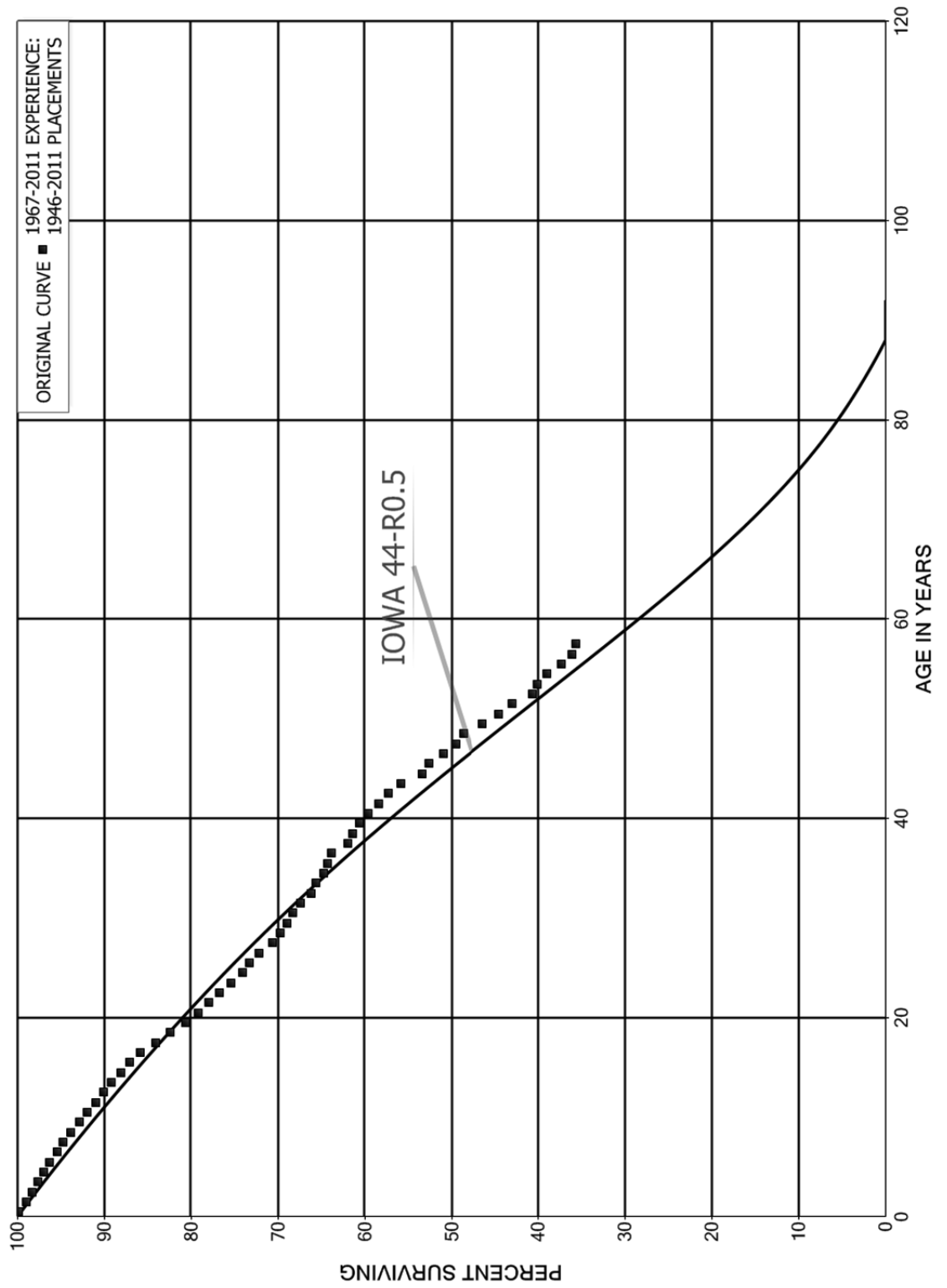
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ACCOUNT 371 INSTALLATIONS ON CUSTOMER PREMISES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1954-2011			EXPERIENCE BAND 1982-2011			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	540,508	9,564	0.0177	0.9823	38.88	
40.5	470,859	7,096	0.0151	0.9849	38.19	
41.5	374,517	4,258	0.0114	0.9886	37.61	
42.5	310,078	5,240	0.0169	0.9831	37.19	
43.5	262,993	6,559	0.0249	0.9751	36.56	
44.5	210,027	8,829	0.0420	0.9580	35.65	
45.5	155,307	4,316	0.0278	0.9722	34.15	
46.5	114,666	2,810	0.0245	0.9755	33.20	
47.5	67,855	2,938	0.0433	0.9567	32.38	
48.5	19,609	1,762	0.0898	0.9102	30.98	
49.5					28.20	

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 OREGON PROPERTY  
 ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEMS  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



PACIFICORP  
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ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEMS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1946-2011			EXPERIENCE BAND 1967-2011			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
0.0	24,220,367	37,525	0.0015	0.9985	100.00	
0.5	24,083,048	219,845	0.0091	0.9909	99.85	
1.5	23,817,026	153,337	0.0064	0.9936	98.93	
2.5	23,480,245	168,094	0.0072	0.9928	98.30	
3.5	22,922,601	162,732	0.0071	0.9929	97.59	
4.5	21,500,216	140,078	0.0065	0.9935	96.90	
5.5	20,903,214	186,117	0.0089	0.9911	96.27	
6.5	19,687,379	152,603	0.0078	0.9922	95.41	
7.5	18,761,604	174,815	0.0093	0.9907	94.67	
8.5	17,866,314	180,243	0.0101	0.9899	93.79	
9.5	17,060,431	170,279	0.0100	0.9900	92.84	
10.5	16,290,500	164,875	0.0101	0.9899	91.92	
11.5	15,288,236	152,769	0.0100	0.9900	90.99	
12.5	14,762,255	153,466	0.0104	0.9896	90.08	
13.5	13,905,015	162,768	0.0117	0.9883	89.14	
14.5	12,749,211	153,193	0.0120	0.9880	88.10	
15.5	11,816,204	170,549	0.0144	0.9856	87.04	
16.5	11,342,252	227,799	0.0201	0.9799	85.78	
17.5	10,188,964	197,432	0.0194	0.9806	84.06	
18.5	9,364,112	211,901	0.0226	0.9774	82.43	
19.5	8,523,740	142,266	0.0167	0.9833	80.57	
20.5	7,872,175	124,070	0.0158	0.9842	79.22	
21.5	7,370,991	115,193	0.0156	0.9844	77.97	
22.5	7,050,110	125,306	0.0178	0.9822	76.75	
23.5	6,487,484	111,148	0.0171	0.9829	75.39	
24.5	6,220,638	71,096	0.0114	0.9886	74.10	
25.5	6,046,424	92,284	0.0153	0.9847	73.25	
26.5	5,722,110	124,088	0.0217	0.9783	72.13	
27.5	5,343,804	61,166	0.0114	0.9886	70.57	
28.5	4,955,589	58,562	0.0118	0.9882	69.76	
29.5	4,617,594	40,432	0.0088	0.9912	68.94	
30.5	4,035,726	54,077	0.0134	0.9866	68.33	
31.5	3,727,924	65,972	0.0177	0.9823	67.42	
32.5	3,444,664	30,201	0.0088	0.9912	66.22	
33.5	3,253,916	46,559	0.0143	0.9857	65.64	
34.5	3,035,642	18,167	0.0060	0.9940	64.70	
35.5	2,877,216	21,071	0.0073	0.9927	64.32	
36.5	2,715,753	79,947	0.0294	0.9706	63.85	
37.5	2,523,482	22,284	0.0088	0.9912	61.97	
38.5	2,314,197	29,796	0.0129	0.9871	61.42	

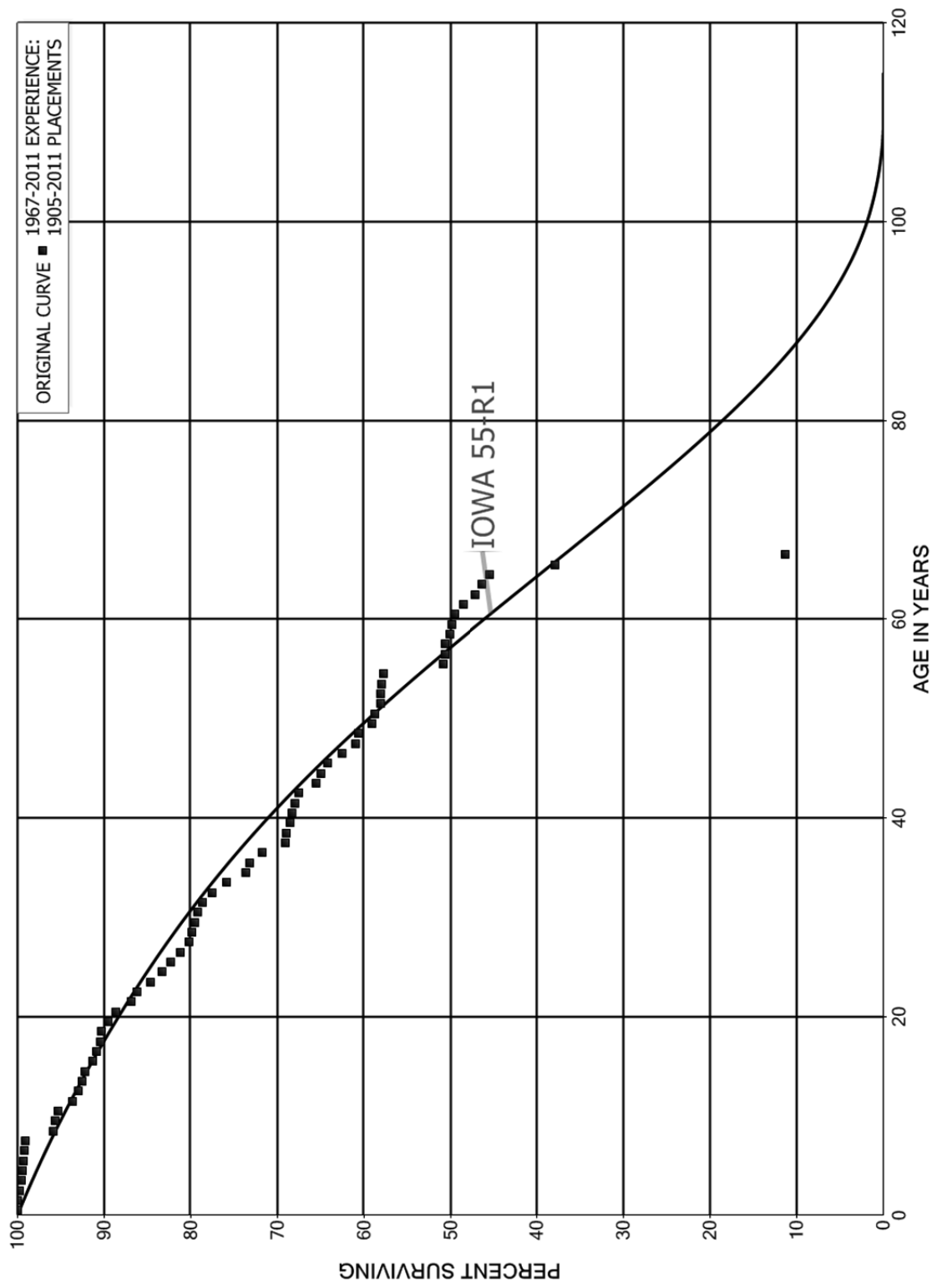
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ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEMS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1946-2011			EXPERIENCE BAND 1967-2011			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	2,147,461	35,970	0.0168	0.9832	60.63	
40.5	2,016,481	40,104	0.0199	0.9801	59.61	
41.5	1,861,281	35,511	0.0191	0.9809	58.43	
42.5	1,669,719	43,416	0.0260	0.9740	57.31	
43.5	1,504,430	65,590	0.0436	0.9564	55.82	
44.5	1,306,405	18,352	0.0140	0.9860	53.39	
45.5	1,126,532	35,668	0.0317	0.9683	52.64	
46.5	932,901	26,606	0.0285	0.9715	50.97	
47.5	772,106	14,761	0.0191	0.9809	49.52	
48.5	656,594	28,954	0.0441	0.9559	48.57	
49.5	595,790	25,225	0.0423	0.9577	46.43	
50.5	531,245	18,527	0.0349	0.9651	44.46	
51.5	455,318	24,560	0.0539	0.9461	42.91	
52.5	396,220	5,257	0.0133	0.9867	40.60	
53.5	371,914	9,775	0.0263	0.9737	40.06	
54.5	292,537	12,630	0.0432	0.9568	39.01	
55.5	246,585	8,570	0.0348	0.9652	37.32	
56.5	225,640	2,481	0.0110	0.9890	36.03	
57.5	53,944	657	0.0122	0.9878	35.63	
58.5	46,030	310	0.0067	0.9933	35.20	
59.5	42,115	890	0.0211	0.9789	34.96	
60.5	40,234	658	0.0163	0.9837	34.22	
61.5	39,249	688	0.0175	0.9825	33.66	
62.5	6,559	126	0.0192	0.9808	33.07	
63.5	4,687	77	0.0164	0.9836	32.44	
64.5	4,490	100	0.0222	0.9778	31.90	
65.5					31.19	

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 ACCOUNT 390 STRUCTURES AND IMPROVEMENTS  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



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ACCOUNT 390 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1905-2011			EXPERIENCE BAND 1967-2011		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	95,843,452		0.0000	1.0000	100.00
0.5	90,802,686	29,773	0.0003	0.9997	100.00
1.5	70,671,736	180,820	0.0026	0.9974	99.97
2.5	70,040,571	140,464	0.0020	0.9980	99.71
3.5	65,234,492	55,248	0.0008	0.9992	99.51
4.5	64,227,061	70,167	0.0011	0.9989	99.43
5.5	62,582,019	110,317	0.0018	0.9982	99.32
6.5	60,876,783	67,919	0.0011	0.9989	99.14
7.5	59,132,046	1,894,031	0.0320	0.9680	99.03
8.5	56,240,589	137,958	0.0025	0.9975	95.86
9.5	56,042,957	193,289	0.0034	0.9966	95.63
10.5	54,680,004	940,992	0.0172	0.9828	95.30
11.5	52,420,529	392,211	0.0075	0.9925	93.66
12.5	48,110,308	242,799	0.0050	0.9950	92.96
13.5	37,464,569	121,688	0.0032	0.9968	92.49
14.5	37,025,413	348,603	0.0094	0.9906	92.19
15.5	36,403,727	205,065	0.0056	0.9944	91.32
16.5	35,845,612	147,413	0.0041	0.9959	90.80
17.5	14,928,706	32,403	0.0022	0.9978	90.43
18.5	12,841,878	105,335	0.0082	0.9918	90.23
19.5	10,450,543	105,612	0.0101	0.9899	89.49
20.5	6,215,181	126,856	0.0204	0.9796	88.59
21.5	5,108,796	38,467	0.0075	0.9925	86.78
22.5	4,517,489	76,978	0.0170	0.9830	86.13
23.5	4,051,142	65,107	0.0161	0.9839	84.66
24.5	3,740,856	47,471	0.0127	0.9873	83.30
25.5	3,510,068	47,852	0.0136	0.9864	82.24
26.5	2,954,759	34,888	0.0118	0.9882	81.12
27.5	2,498,085	8,875	0.0036	0.9964	80.16
28.5	2,350,284	10,555	0.0045	0.9955	79.88
29.5	2,320,147	10,131	0.0044	0.9956	79.52
30.5	2,144,018	15,897	0.0074	0.9926	79.17
31.5	2,076,199	28,120	0.0135	0.9865	78.59
32.5	2,047,489	45,144	0.0220	0.9780	77.52
33.5	1,983,218	57,178	0.0288	0.9712	75.81
34.5	1,838,139	10,164	0.0055	0.9945	73.63
35.5	1,839,019	37,663	0.0205	0.9795	73.22
36.5	1,811,840	66,791	0.0369	0.9631	71.72
37.5	1,564,067	2,099	0.0013	0.9987	69.08
38.5	1,147,257	7,765	0.0068	0.9932	68.98



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ACCOUNT 390 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1905-2011			EXPERIENCE BAND 1967-2011			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	1,143,564	4,099	0.0036	0.9964	68.52	
40.5	1,240,603	5,891	0.0047	0.9953	68.27	
41.5	1,257,166	7,839	0.0062	0.9938	67.95	
42.5	1,197,204	35,545	0.0297	0.9703	67.52	
43.5	1,161,632	10,146	0.0087	0.9913	65.52	
44.5	1,171,831	13,883	0.0118	0.9882	64.95	
45.5	1,149,518	30,814	0.0268	0.9732	64.18	
46.5	1,114,383	27,589	0.0248	0.9752	62.46	
47.5	1,086,873	5,297	0.0049	0.9951	60.91	
48.5	1,080,146	26,913	0.0249	0.9751	60.61	
49.5	1,044,541	7,501	0.0072	0.9928	59.10	
50.5	520,708	5,130	0.0099	0.9901	58.68	
51.5	368,469	415	0.0011	0.9989	58.10	
52.5	370,473	852	0.0023	0.9977	58.03	
53.5	364,500	1,303	0.0036	0.9964	57.90	
54.5	359,420	42,876	0.1193	0.8807	57.69	
55.5	332,885	1,421	0.0043	0.9957	50.81	
56.5	309,921		0.0000	1.0000	50.59	
57.5	308,777	3,401	0.0110	0.9890	50.59	
58.5	303,690	1,300	0.0043	0.9957	50.04	
59.5	300,778	1,640	0.0055	0.9945	49.82	
60.5	292,800	5,913	0.0202	0.9798	49.55	
61.5	226,264	6,685	0.0295	0.9705	48.55	
62.5	182,867	3,032	0.0166	0.9834	47.12	
63.5	179,001	3,487	0.0195	0.9805	46.34	
64.5	175,514	29,229	0.1665	0.8335	45.43	
65.5	146,284	102,491	0.7006	0.2994	37.87	
66.5	43,794	6,832	0.1560	0.8440	11.34	
67.5	36,961	11,314	0.3061	0.6939	9.57	
68.5	25,647	213	0.0083	0.9917	6.64	
69.5	25,435	363	0.0143	0.9857	6.58	
70.5	25,072	133	0.0053	0.9947	6.49	
71.5	24,939		0.0000	1.0000	6.46	
72.5	24,939	262	0.0105	0.9895	6.46	
73.5	24,676		0.0000	1.0000	6.39	
74.5	24,676		0.0000	1.0000	6.39	
75.5	24,676	499	0.0202	0.9798	6.39	
76.5	24,178	53	0.0022	0.9978	6.26	
77.5	24,125	5	0.0002	0.9998	6.24	
78.5	24,120	78	0.0032	0.9968	6.24	

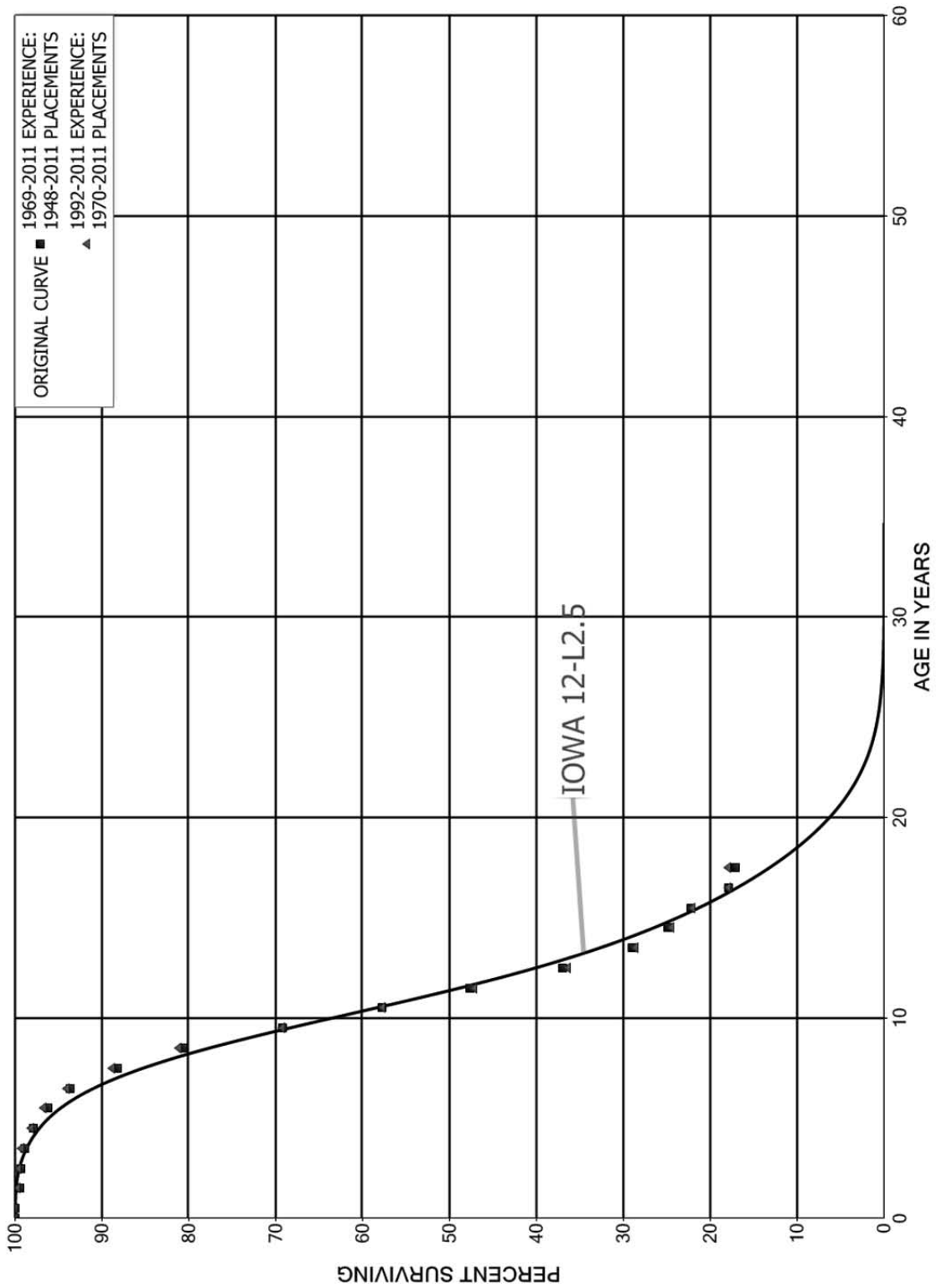
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ACCOUNT 390 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1905-2011			EXPERIENCE BAND 1967-2011			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	24,041	2,562	0.1066	0.8934	6.22	
80.5	21,479	12,134	0.5649	0.4351	5.56	
81.5	336		0.0000	1.0000	2.42	
82.5	336		0.0000	1.0000	2.42	
83.5	336		0.0000	1.0000	2.42	
84.5	336		0.0000	1.0000	2.42	
85.5	336		0.0000	1.0000	2.42	
86.5	336	336	1.0000		2.42	
87.5						

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 ACCOUNT 392.01 TRANSPORTATION EQUIPMENT - LIGHT TRUCKS AND VANS  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



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ACCOUNT 392.01 TRANSPORTATION EQUIPMENT - LIGHT TRUCKS AND VANS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1948-2011			EXPERIENCE BAND 1969-2011			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
0.0	17,880,818	19,603	0.0011	0.9989	100.00	
0.5	16,183,126	73,186	0.0045	0.9955	99.89	
1.5	15,580,530	23,160	0.0015	0.9985	99.44	
2.5	14,387,538	62,855	0.0044	0.9956	99.29	
3.5	13,958,317	141,816	0.0102	0.9898	98.86	
4.5	13,562,658	231,778	0.0171	0.9829	97.85	
5.5	12,238,969	330,843	0.0270	0.9730	96.18	
6.5	9,995,231	582,135	0.0582	0.9418	93.58	
7.5	8,802,310	745,421	0.0847	0.9153	88.13	
8.5	7,463,521	1,063,768	0.1425	0.8575	80.67	
9.5	5,635,750	936,031	0.1661	0.8339	69.17	
10.5	4,261,478	743,108	0.1744	0.8256	57.68	
11.5	3,071,020	690,172	0.2247	0.7753	47.62	
12.5	2,213,672	478,354	0.2161	0.7839	36.92	
13.5	1,526,484	217,274	0.1423	0.8577	28.94	
14.5	1,140,430	123,885	0.1086	0.8914	24.82	
15.5	821,138	158,557	0.1931	0.8069	22.13	
16.5	486,581	21,310	0.0438	0.9562	17.85	
17.5	364,186	6,766	0.0186	0.9814	17.07	
18.5	155,174	9,163	0.0590	0.9410	16.75	
19.5	146,011	36,102	0.2473	0.7527	15.77	
20.5	108,609	33,564	0.3090	0.6910	11.87	
21.5	75,045	2,769	0.0369	0.9631	8.20	
22.5	72,276	17,458	0.2415	0.7585	7.90	
23.5	54,818	24,237	0.4421	0.5579	5.99	
24.5	30,581		0.0000	1.0000	3.34	
25.5	30,581	14,002	0.4579	0.5421	3.34	
26.5	16,579	6,148	0.3708	0.6292	1.81	
27.5	10,431		0.0000	1.0000	1.14	
28.5	10,431		0.0000	1.0000	1.14	
29.5	10,431		0.0000	1.0000	1.14	
30.5	10,431		0.0000	1.0000	1.14	
31.5	10,431	10,431	1.0000		1.14	
32.5						

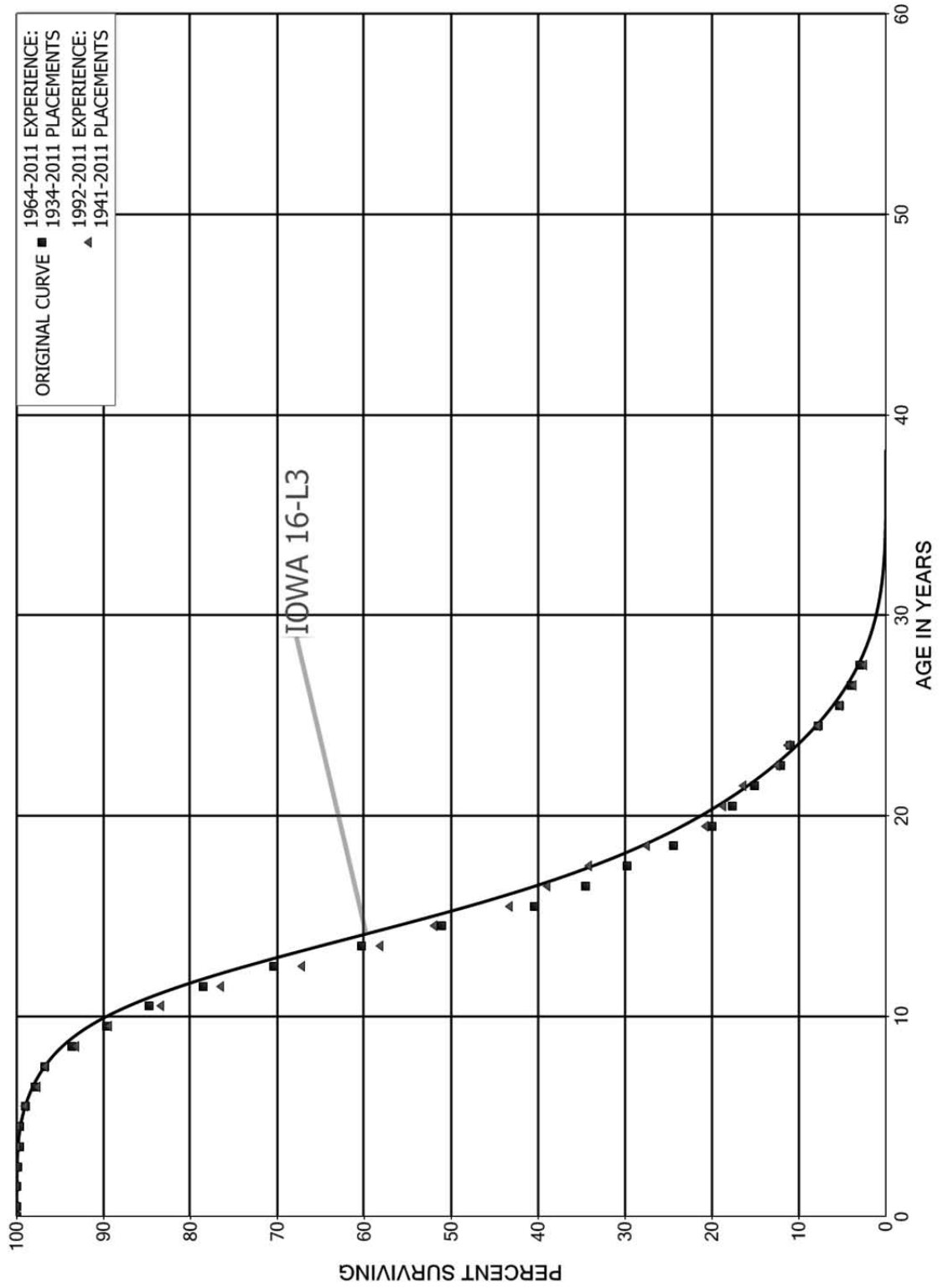
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ACCOUNT 392.01 TRANSPORTATION EQUIPMENT - LIGHT TRUCKS AND VANS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1970-2011			EXPERIENCE BAND 1992-2011			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
0.0	17,324,434	18,694	0.0011	0.9989	100.00	
0.5	15,655,519	35,237	0.0023	0.9977	99.89	
1.5	15,073,346	23,158	0.0015	0.9985	99.67	
2.5	13,867,636	54,054	0.0039	0.9961	99.51	
3.5	13,465,309	141,810	0.0105	0.9895	99.13	
4.5	13,026,034	200,837	0.0154	0.9846	98.08	
5.5	11,741,659	320,741	0.0273	0.9727	96.57	
6.5	9,504,955	524,400	0.0552	0.9448	93.93	
7.5	8,358,601	721,123	0.0863	0.9137	88.75	
8.5	7,039,833	1,038,361	0.1475	0.8525	81.09	
9.5	5,230,807	873,999	0.1671	0.8329	69.13	
10.5	3,894,571	714,024	0.1833	0.8167	57.58	
11.5	2,733,321	624,290	0.2284	0.7716	47.02	
12.5	1,966,943	424,141	0.2156	0.7844	36.28	
13.5	1,355,842	192,528	0.1420	0.8580	28.46	
14.5	1,019,907	104,571	0.1025	0.8975	24.42	
15.5	737,107	137,358	0.1863	0.8137	21.91	
16.5	421,013		0.0000	1.0000	17.83	
17.5	319,927		0.0000	1.0000	17.83	
18.5	118,462	4,328	0.0365	0.9635	17.83	
19.5	114,134	26,979	0.2364	0.7636	17.18	
20.5	91,417	31,918	0.3491	0.6509	13.12	
21.5	65,647		0.0000	1.0000	8.54	
22.5	65,647	17,458	0.2659	0.7341	8.54	
23.5	48,189	24,237	0.5030	0.4970	6.27	
24.5	23,952		0.0000	1.0000	3.12	
25.5	23,952	7,373	0.3078	0.6922	3.12	
26.5	16,579	6,148	0.3708	0.6292	2.16	
27.5	10,431		0.0000	1.0000	1.36	
28.5	10,431		0.0000	1.0000	1.36	
29.5	10,431		0.0000	1.0000	1.36	
30.5	10,431		0.0000	1.0000	1.36	
31.5	10,431	10,431	1.0000		1.36	
32.5						

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 ACCOUNT 392.05 TRANSPORTATION EQUIPMENT - MEDIUM TRUCKS  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



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ACCOUNT 392.05 TRANSPORTATION EQUIPMENT - MEDIUM TRUCKS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1934-2011			EXPERIENCE BAND 1964-2011			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
0.0	17,598,029	8,415	0.0005	0.9995	100.00	
0.5	16,954,665	605	0.0000	1.0000	99.95	
1.5	16,990,436	23,637	0.0014	0.9986	99.95	
2.5	16,886,353	23,644	0.0014	0.9986	99.81	
3.5	16,626,082		0.0000	1.0000	99.67	
4.5	16,321,695	122,602	0.0075	0.9925	99.67	
5.5	14,661,125	155,837	0.0106	0.9894	98.92	
6.5	12,593,542	144,112	0.0114	0.9886	97.87	
7.5	11,988,004	388,967	0.0324	0.9676	96.75	
8.5	11,608,401	499,413	0.0430	0.9570	93.61	
9.5	9,846,124	528,119	0.0536	0.9464	89.58	
10.5	8,913,598	664,515	0.0746	0.9254	84.78	
11.5	8,088,632	828,737	0.1025	0.8975	78.46	
12.5	7,228,559	1,039,932	0.1439	0.8561	70.42	
13.5	6,093,566	934,667	0.1534	0.8466	60.29	
14.5	4,620,748	965,786	0.2090	0.7910	51.04	
15.5	3,111,420	448,337	0.1441	0.8559	40.37	
16.5	2,409,392	340,454	0.1413	0.8587	34.56	
17.5	1,875,638	335,347	0.1788	0.8212	29.67	
18.5	1,465,711	264,478	0.1804	0.8196	24.37	
19.5	1,109,767	131,125	0.1182	0.8818	19.97	
20.5	978,682	139,136	0.1422	0.8578	17.61	
21.5	781,661	159,875	0.2045	0.7955	15.11	
22.5	624,203	58,103	0.0931	0.9069	12.02	
23.5	571,194	167,997	0.2941	0.7059	10.90	
24.5	403,197	125,884	0.3122	0.6878	7.69	
25.5	277,314	69,114	0.2492	0.7508	5.29	
26.5	208,200	53,595	0.2574	0.7426	3.97	
27.5	154,605	70	0.0005	0.9995	2.95	
28.5	154,535	14,599	0.0945	0.9055	2.95	
29.5	141,774	22,966	0.1620	0.8380	2.67	
30.5	118,808		0.0000	1.0000	2.24	
31.5	118,808	13,703	0.1153	0.8847	2.24	
32.5	105,105	1,169	0.0111	0.9889	1.98	
33.5	103,936	20,641	0.1986	0.8014	1.96	
34.5	83,294	18,729	0.2249	0.7751	1.57	
35.5	64,565		0.0000	1.0000	1.22	
36.5	64,565		0.0000	1.0000	1.22	
37.5	64,565	6,304	0.0976	0.9024	1.22	
38.5	24,581		0.0000	1.0000	1.10	

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ACCOUNT 392.05 TRANSPORTATION EQUIPMENT - MEDIUM TRUCKS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1934-2011			EXPERIENCE BAND 1964-2011			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	24,581	20,716	0.8428	0.1572	1.10	
40.5	3,865		0.0000	1.0000	0.17	
41.5	3,865		0.0000	1.0000	0.17	
42.5	3,865		0.0000	1.0000	0.17	
43.5	3,865	490	0.1269	0.8731	0.17	
44.5	3,375	735	0.2177	0.7823	0.15	
45.5	2,640		0.0000	1.0000	0.12	
46.5	2,640	223	0.0843	0.9157	0.12	
47.5	2,418		0.0000	1.0000	0.11	
48.5	2,418		0.0000	1.0000	0.11	
49.5	2,418		0.0000	1.0000	0.11	
50.5	2,418		0.0000	1.0000	0.11	
51.5	2,418		0.0000	1.0000	0.11	
52.5	2,418	2,418	1.0000		0.11	
53.5						



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ACCOUNT 392.05 TRANSPORTATION EQUIPMENT - MEDIUM TRUCKS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1941-2011			EXPERIENCE BAND 1992-2011			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
0.0	13,227,926	2,036	0.0002	0.9998	100.00	
0.5	12,314,714		0.0000	1.0000	99.98	
1.5	12,190,849		0.0000	1.0000	99.98	
2.5	12,040,885	23,644	0.0020	0.9980	99.98	
3.5	11,701,979		0.0000	1.0000	99.79	
4.5	11,249,456	94,663	0.0084	0.9916	99.79	
5.5	9,508,360	133,509	0.0140	0.9860	98.95	
6.5	7,357,866	74,803	0.0102	0.9898	97.56	
7.5	6,614,806	243,321	0.0368	0.9632	96.57	
8.5	6,336,763	256,962	0.0406	0.9594	93.02	
9.5	4,795,145	317,212	0.0662	0.9338	89.24	
10.5	4,034,928	338,026	0.0838	0.9162	83.34	
11.5	3,645,219	442,562	0.1214	0.8786	76.36	
12.5	3,688,420	495,434	0.1343	0.8657	67.09	
13.5	3,285,195	352,537	0.1073	0.8927	58.08	
14.5	2,600,928	436,471	0.1678	0.8322	51.84	
15.5	1,691,575	167,432	0.0990	0.9010	43.14	
16.5	1,412,543	174,884	0.1238	0.8762	38.87	
17.5	1,075,369	210,295	0.1956	0.8044	34.06	
18.5	841,975	207,792	0.2468	0.7532	27.40	
19.5	643,147	63,697	0.0990	0.9010	20.64	
20.5	668,048	82,160	0.1230	0.8770	18.59	
21.5	582,823	138,025	0.2368	0.7632	16.31	
22.5	450,140	44,726	0.0994	0.9006	12.45	
23.5	405,414	124,555	0.3072	0.6928	11.21	
24.5	293,444	99,271	0.3383	0.6617	7.77	
25.5	194,173	59,064	0.3042	0.6958	5.14	
26.5	135,109	44,397	0.3286	0.6714	3.58	
27.5	94,040		0.0000	1.0000	2.40	
28.5	95,209	6,899	0.0725	0.9275	2.40	
29.5	101,843	21,129	0.2075	0.7925	2.23	
30.5	80,714		0.0000	1.0000	1.76	
31.5	80,714	13,603	0.1685	0.8315	1.76	
32.5	67,111	1,169	0.0174	0.9826	1.47	
33.5	72,247	13,534	0.1873	0.8127	1.44	
34.5	58,713	18,729	0.3190	0.6810	1.17	
35.5	60,700		0.0000	1.0000	0.80	
36.5	60,700		0.0000	1.0000	0.80	
37.5	60,700	6,304	0.1039	0.8961	0.80	
38.5	20,716		0.0000	1.0000	0.71	

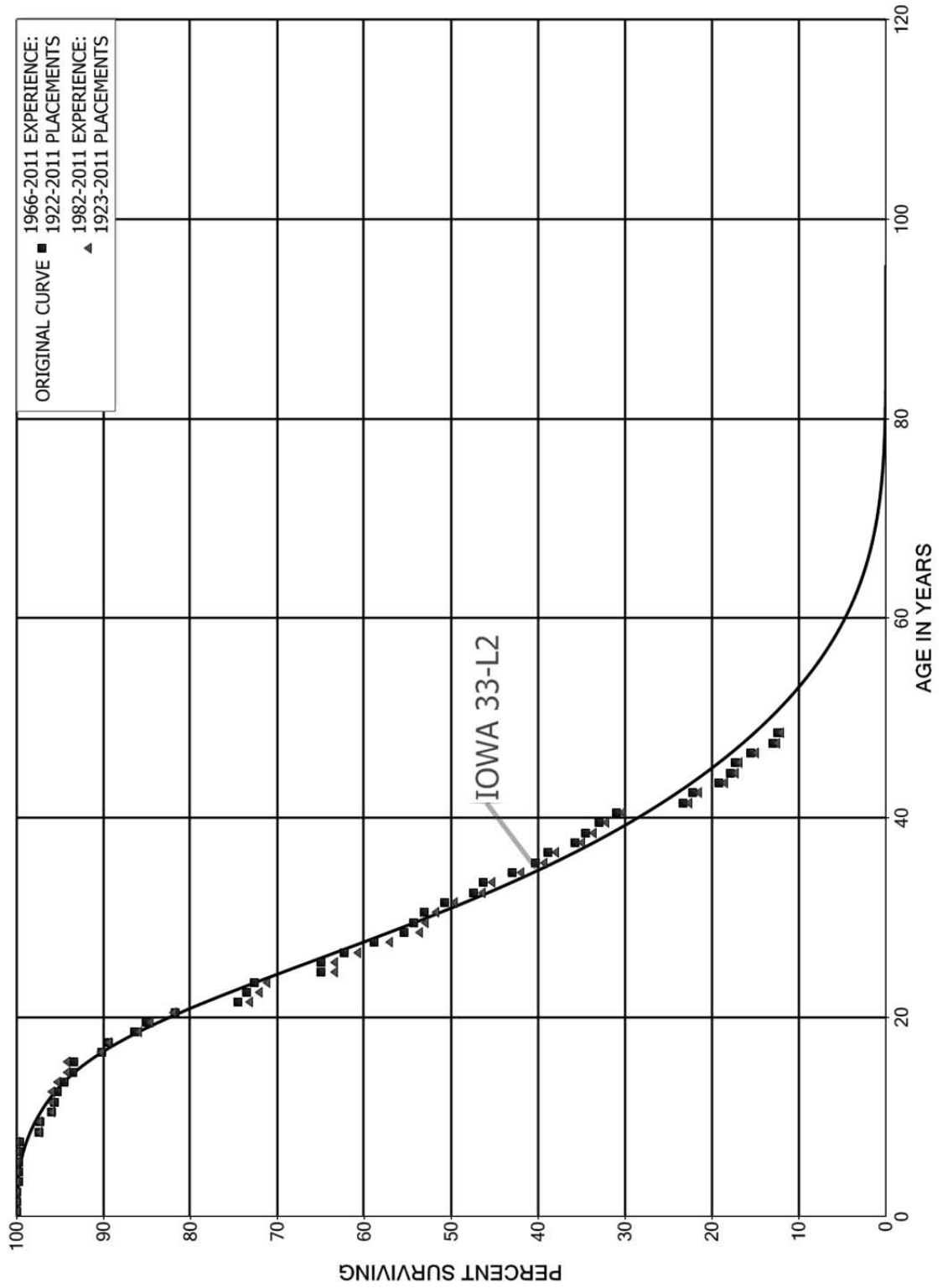
PACIFICORP  
OREGON PROPERTY

ACCOUNT 392.05 TRANSPORTATION EQUIPMENT - MEDIUM TRUCKS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1941-2011			EXPERIENCE BAND 1992-2011			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	21,206	20,716	0.9769	0.0231	0.71	
40.5	1,225		0.0000	1.0000	0.02	
41.5	1,225		0.0000	1.0000	0.02	
42.5	1,225		0.0000	1.0000	0.02	
43.5	1,225	490	0.4003	0.5997	0.02	
44.5	957	735	0.7675	0.2325	0.01	
45.5	223		0.0000	1.0000	0.00	
46.5	223	223	1.0000		0.00	
47.5						
48.5						
49.5						
50.5	2,418		0.0000			
51.5	2,418		0.0000			
52.5	2,418	2,418	1.0000			
53.5						

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 ACCOUNT 392.09 TRANSPORTATION EQUIPMENT - TRAILERS  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



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ACCOUNT 392.09 TRANSPORTATION EQUIPMENT - TRAILERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1922-2011			EXPERIENCE BAND 1966-2011			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
0.0	3,978,702	4,234	0.0011	0.9989	100.00	
0.5	3,415,800		0.0000	1.0000	99.89	
1.5	3,308,147		0.0000	1.0000	99.89	
2.5	3,309,675	5,196	0.0016	0.9984	99.89	
3.5	3,288,785		0.0000	1.0000	99.74	
4.5	3,066,927	1,115	0.0004	0.9996	99.74	
5.5	2,531,915		0.0000	1.0000	99.70	
6.5	2,550,812	2,262	0.0009	0.9991	99.70	
7.5	2,510,105	56,699	0.0226	0.9774	99.61	
8.5	2,455,457	2,019	0.0008	0.9992	97.36	
9.5	2,417,192	32,638	0.0135	0.9865	97.28	
10.5	2,387,897	10,044	0.0042	0.9958	95.97	
11.5	2,377,853	6,386	0.0027	0.9973	95.56	
12.5	2,335,526	18,701	0.0080	0.9920	95.31	
13.5	2,159,555	23,627	0.0109	0.9891	94.54	
14.5	1,878,110	1,397	0.0007	0.9993	93.51	
15.5	1,744,787	60,710	0.0348	0.9652	93.44	
16.5	1,413,806	11,867	0.0084	0.9916	90.19	
17.5	1,159,421	39,132	0.0338	0.9662	89.43	
18.5	1,042,405	16,210	0.0156	0.9844	86.41	
19.5	878,025	34,245	0.0390	0.9610	85.07	
20.5	790,864	69,984	0.0885	0.9115	81.75	
21.5	702,657	9,773	0.0139	0.9861	74.52	
22.5	681,267	8,222	0.0121	0.9879	73.48	
23.5	673,332	70,738	0.1051	0.8949	72.59	
24.5	603,462	668	0.0011	0.9989	64.97	
25.5	603,155	23,918	0.0397	0.9603	64.90	
26.5	579,237	32,634	0.0563	0.9437	62.32	
27.5	532,107	31,260	0.0587	0.9413	58.81	
28.5	467,459	9,455	0.0202	0.9798	55.36	
29.5	458,005	10,012	0.0219	0.9781	54.24	
30.5	447,993	20,012	0.0447	0.9553	53.05	
31.5	398,713	25,574	0.0641	0.9359	50.68	
32.5	366,765	8,711	0.0238	0.9762	47.43	
33.5	351,151	25,349	0.0722	0.9278	46.30	
34.5	325,951	20,383	0.0625	0.9375	42.96	
35.5	303,416	10,715	0.0353	0.9647	40.27	
36.5	286,850	22,983	0.0801	0.9199	38.85	
37.5	254,787	9,183	0.0360	0.9640	35.74	
38.5	243,674	10,718	0.0440	0.9560	34.45	

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ACCOUNT 392.09 TRANSPORTATION EQUIPMENT - TRAILERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1922-2011			EXPERIENCE BAND 1966-2011			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	231,610	13,902	0.0600	0.9400	32.94	
40.5	202,722	50,375	0.2485	0.7515	30.96	
41.5	152,348	7,234	0.0475	0.9525	23.27	
42.5	139,623	18,479	0.1323	0.8677	22.16	
43.5	117,629	8,647	0.0735	0.9265	19.23	
44.5	102,400	2,875	0.0281	0.9719	17.81	
45.5	87,427	9,368	0.1072	0.8928	17.31	
46.5	66,039	10,507	0.1591	0.8409	15.46	
47.5	49,192	2,199	0.0447	0.9553	13.00	
48.5	36,538	811	0.0222	0.9778	12.42	
49.5	30,494	1,408	0.0462	0.9538	12.14	
50.5	29,086	2,235	0.0768	0.9232	11.58	
51.5	22,737	563	0.0248	0.9752	10.69	
52.5	21,170	2,054	0.0970	0.9030	10.43	
53.5	19,116	5,047	0.2640	0.7360	9.42	
54.5	14,069	327	0.0233	0.9767	6.93	
55.5	13,741	652	0.0474	0.9526	6.77	
56.5	10,667		0.0000	1.0000	6.45	
57.5	10,667	704	0.0660	0.9340	6.45	
58.5	5,591		0.0000	1.0000	6.02	
59.5	5,591		0.0000	1.0000	6.02	
60.5	5,591	239	0.0427	0.9573	6.02	
61.5	5,352		0.0000	1.0000	5.76	
62.5	3,436		0.0000	1.0000	5.76	
63.5	3,272		0.0000	1.0000	5.76	
64.5	2,390		0.0000	1.0000	5.76	
65.5	2,390		0.0000	1.0000	5.76	
66.5	2,390		0.0000	1.0000	5.76	
67.5	2,390		0.0000	1.0000	5.76	
68.5	2,390	418	0.1749	0.8251	5.76	
69.5	1,972		0.0000	1.0000	4.76	
70.5	1,972		0.0000	1.0000	4.76	
71.5	1,972	1,194	0.6054	0.3946	4.76	
72.5	778		0.0000	1.0000	1.88	
73.5	778	359	0.4618	0.5382	1.88	
74.5	419	419	1.0000		1.01	
75.5						

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ACCOUNT 392.09 TRANSPORTATION EQUIPMENT - TRAILERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1923-2011			EXPERIENCE BAND 1982-2011			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
0.0	3,555,357	4,234	0.0012	0.9988	100.00	
0.5	3,010,410		0.0000	1.0000	99.88	
1.5	2,952,034		0.0000	1.0000	99.88	
2.5	2,940,911		0.0000	1.0000	99.88	
3.5	2,951,028		0.0000	1.0000	99.88	
4.5	2,717,287		0.0000	1.0000	99.88	
5.5	2,153,130		0.0000	1.0000	99.88	
6.5	2,147,045		0.0000	1.0000	99.88	
7.5	2,110,349	54,165	0.0257	0.9743	99.88	
8.5	2,059,861		0.0000	1.0000	97.32	
9.5	2,027,217	30,442	0.0150	0.9850	97.32	
10.5	2,025,278		0.0000	1.0000	95.86	
11.5	2,036,887	1,575	0.0008	0.9992	95.86	
12.5	2,014,397	12,679	0.0063	0.9937	95.78	
13.5	1,865,255	21,828	0.0117	0.9883	95.18	
14.5	1,586,202		0.0000	1.0000	94.07	
15.5	1,477,739	60,710	0.0411	0.9589	94.07	
16.5	1,169,900	11,343	0.0097	0.9903	90.20	
17.5	928,331	35,944	0.0387	0.9613	89.33	
18.5	840,776	13,114	0.0156	0.9844	85.87	
19.5	680,346	21,493	0.0316	0.9684	84.53	
20.5	630,294	67,320	0.1068	0.8932	81.86	
21.5	574,163	8,912	0.0155	0.9845	73.11	
22.5	601,646	7,906	0.0131	0.9869	71.98	
23.5	601,984	65,424	0.1087	0.8913	71.03	
24.5	559,922	324	0.0006	0.9994	63.31	
25.5	565,873	23,918	0.0423	0.9577	63.28	
26.5	545,298	32,634	0.0598	0.9402	60.60	
27.5	496,239	30,210	0.0609	0.9391	56.98	
28.5	439,978	5,270	0.0120	0.9880	53.51	
29.5	436,619	9,890	0.0227	0.9773	52.87	
30.5	428,132	17,512	0.0409	0.9591	51.67	
31.5	380,424	24,769	0.0651	0.9349	49.56	
32.5	351,197	8,711	0.0248	0.9752	46.33	
33.5	342,369	25,349	0.0740	0.9260	45.18	
34.5	318,349	19,872	0.0624	0.9376	41.83	
35.5	297,132	10,715	0.0361	0.9639	39.22	
36.5	278,806	22,087	0.0792	0.9208	37.81	
37.5	247,639	9,183	0.0371	0.9629	34.81	
38.5	235,480	10,604	0.0450	0.9550	33.52	

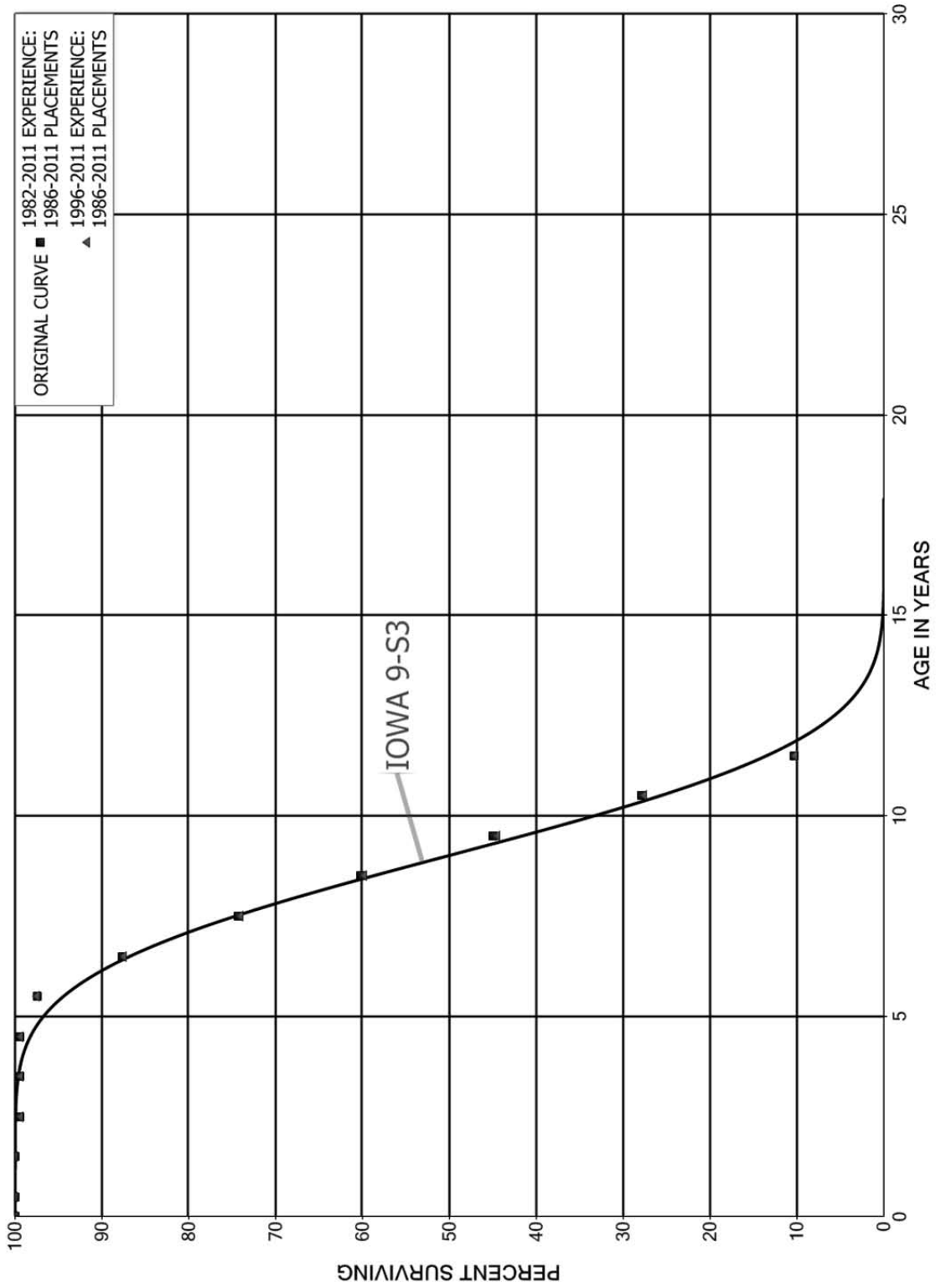
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ACCOUNT 392.09 TRANSPORTATION EQUIPMENT - TRAILERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1923-2011			EXPERIENCE BAND 1982-2011			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	224,672	13,206	0.0588	0.9412	32.01	
40.5	197,183	50,245	0.2548	0.7452	30.13	
41.5	146,939	6,969	0.0474	0.9526	22.45	
42.5	134,240	18,479	0.1377	0.8623	21.39	
43.5	113,879	7,839	0.0688	0.9312	18.44	
44.5	99,458	2,641	0.0265	0.9735	17.17	
45.5	84,721	9,368	0.1106	0.8894	16.72	
46.5	63,332	10,507	0.1659	0.8341	14.87	
47.5	46,517	1,735	0.0373	0.9627	12.40	
48.5	34,326	612	0.0178	0.9822	11.94	
49.5	28,482	1,408	0.0494	0.9506	11.73	
50.5	27,222	2,235	0.0821	0.9179	11.15	
51.5	21,752	563	0.0259	0.9741	10.23	
52.5	20,931	2,054	0.0981	0.9019	9.97	
53.5	18,877	5,047	0.2674	0.7326	8.99	
54.5	13,830	327	0.0237	0.9763	6.59	
55.5	13,502	652	0.0483	0.9517	6.43	
56.5	10,428		0.0000	1.0000	6.12	
57.5	10,428	704	0.0675	0.9325	6.12	
58.5	5,591		0.0000	1.0000	5.71	
59.5	5,591		0.0000	1.0000	5.71	
60.5	5,591	239	0.0427	0.9573	5.71	
61.5	5,352		0.0000	1.0000	5.46	
62.5	3,436		0.0000	1.0000	5.46	
63.5	3,272		0.0000	1.0000	5.46	
64.5	2,390		0.0000	1.0000	5.46	
65.5	2,390		0.0000	1.0000	5.46	
66.5	2,390		0.0000	1.0000	5.46	
67.5	2,390		0.0000	1.0000	5.46	
68.5	2,390	418	0.1749	0.8251	5.46	
69.5	1,972		0.0000	1.0000	4.51	
70.5	1,972		0.0000	1.0000	4.51	
71.5	1,972	1,194	0.6054	0.3946	4.51	
72.5	778		0.0000	1.0000	1.78	
73.5	778	359	0.4618	0.5382	1.78	
74.5	419	419	1.0000		0.96	
75.5						

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 OREGON PROPERTY  
 ACCOUNT 396.03 LIGHT POWER OPERATED EQUIPMENT  
 ORIGINAL AND SMOOTH SURVIVOR CURVES





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ACCOUNT 396.03 LIGHT POWER OPERATED EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1986-2011			EXPERIENCE BAND 1982-2011		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	13,772,843		0.0000	1.0000	100.00
0.5	9,756,121		0.0000	1.0000	100.00
1.5	9,756,121	62,245	0.0064	0.9936	100.00
2.5	9,131,425		0.0000	1.0000	99.36
3.5	9,019,929		0.0000	1.0000	99.36
4.5	8,310,088	161,530	0.0194	0.9806	99.36
5.5	8,148,558	820,456	0.1007	0.8993	97.43
6.5	7,062,320	1,073,635	0.1520	0.8480	87.62
7.5	5,777,417	1,102,369	0.1908	0.8092	74.30
8.5	4,675,048	1,180,766	0.2526	0.7474	60.12
9.5	1,972,125	749,224	0.3799	0.6201	44.94
10.5	1,053,142	662,830	0.6294	0.3706	27.87
11.5	97,798	67,444	0.6896	0.3104	10.33
12.5	30,354		0.0000	1.0000	3.21
13.5	30,354	30,354	1.0000		3.21
14.5					

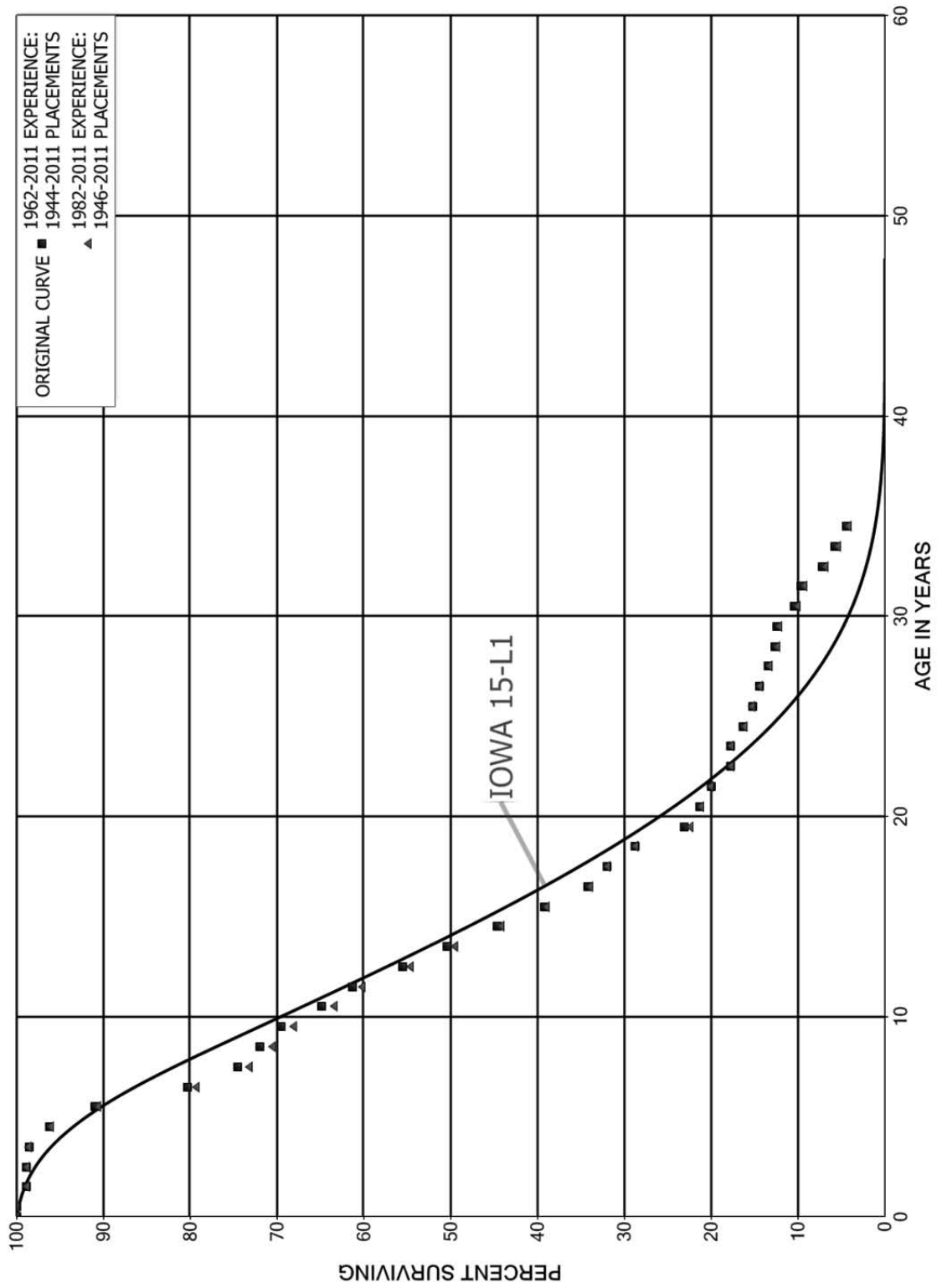
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ACCOUNT 396.03 LIGHT POWER OPERATED EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1986-2011			EXPERIENCE BAND 1996-2011		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	12,264,434		0.0000	1.0000	100.00
0.5	8,574,734		0.0000	1.0000	100.00
1.5	8,843,062	62,245	0.0070	0.9930	100.00
2.5	8,342,073		0.0000	1.0000	99.30
3.5	8,935,245		0.0000	1.0000	99.30
4.5	8,225,405	161,530	0.0196	0.9804	99.30
5.5	8,063,875	820,456	0.1017	0.8983	97.35
6.5	6,977,637	1,073,635	0.1539	0.8461	87.44
7.5	5,716,068	1,102,369	0.1929	0.8071	73.99
8.5	4,613,699	1,180,766	0.2559	0.7441	59.72
9.5	1,972,125	749,224	0.3799	0.6201	44.43
10.5	1,053,142	662,830	0.6294	0.3706	27.55
11.5	97,798	67,444	0.6896	0.3104	10.21
12.5	30,354		0.0000	1.0000	3.17
13.5	30,354	30,354	1.0000		3.17
14.5					

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 OREGON PROPERTY  
 ACCOUNT 396.07 HEAVY POWER OPERATED EQUIPMENT  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



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ACCOUNT 396.07 HEAVY POWER OPERATED EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1944-2011			EXPERIENCE BAND 1962-2011		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	46,940,993	13,775	0.0003	0.9997	100.00
0.5	44,290,893	501,786	0.0113	0.9887	99.97
1.5	40,235,601	21,565	0.0005	0.9995	98.84
2.5	39,640,871	103,909	0.0026	0.9974	98.79
3.5	38,111,551	922,738	0.0242	0.9758	98.53
4.5	33,417,705	1,814,080	0.0543	0.9457	96.14
5.5	28,260,568	3,300,810	0.1168	0.8832	90.92
6.5	22,373,149	1,602,968	0.0716	0.9284	80.30
7.5	19,874,742	690,858	0.0348	0.9652	74.55
8.5	19,064,607	643,693	0.0338	0.9662	71.96
9.5	16,718,442	1,118,242	0.0669	0.9331	69.53
10.5	15,472,568	851,609	0.0550	0.9450	64.88
11.5	14,258,525	1,348,129	0.0945	0.9055	61.31
12.5	12,843,287	1,174,228	0.0914	0.9086	55.51
13.5	10,925,243	1,254,482	0.1148	0.8852	50.43
14.5	8,726,522	1,072,280	0.1229	0.8771	44.64
15.5	7,139,554	911,696	0.1277	0.8723	39.16
16.5	5,348,224	342,645	0.0641	0.9359	34.16
17.5	3,811,693	387,918	0.1018	0.8982	31.97
18.5	2,406,096	475,892	0.1978	0.8022	28.72
19.5	1,796,019	135,099	0.0752	0.9248	23.04
20.5	1,085,442	66,155	0.0609	0.9391	21.30
21.5	951,431	110,260	0.1159	0.8841	20.01
22.5	841,171	398	0.0005	0.9995	17.69
23.5	747,530	56,738	0.0759	0.9241	17.68
24.5	690,793	50,509	0.0731	0.9269	16.34
25.5	640,283	31,838	0.0497	0.9503	15.14
26.5	608,446	42,682	0.0701	0.9299	14.39
27.5	565,764	32,898	0.0581	0.9419	13.38
28.5	532,866	11,016	0.0207	0.9793	12.60
29.5	521,850	82,398	0.1579	0.8421	12.34
30.5	407,846	29,927	0.0734	0.9266	10.39
31.5	377,919	97,685	0.2585	0.7415	9.63
32.5	257,153	51,917	0.2019	0.7981	7.14
33.5	205,237	45,662	0.2225	0.7775	5.70
34.5	153,019		0.0000	1.0000	4.43
35.5	153,019	11,358	0.0742	0.9258	4.43
36.5	141,661	7,665	0.0541	0.9459	4.10
37.5	133,995		0.0000	1.0000	3.88
38.5	84,783	8,045	0.0949	0.9051	3.88

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ACCOUNT 396.07 HEAVY POWER OPERATED EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1944-2011			EXPERIENCE BAND 1962-2011			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	76,738	1,376	0.0179	0.9821	3.51	
40.5	75,361	10,470	0.1389	0.8611	3.45	
41.5	64,891		0.0000	1.0000	2.97	
42.5	64,891		0.0000	1.0000	2.97	
43.5	64,891	6,245	0.0962	0.9038	2.97	
44.5	58,646	6,243	0.1064	0.8936	2.68	
45.5	52,404		0.0000	1.0000	2.40	
46.5	52,404	5,371	0.1025	0.8975	2.40	
47.5	47,033	2,572	0.0547	0.9453	2.15	
48.5	44,461	8,032	0.1807	0.8193	2.03	
49.5	23,750		0.0000	1.0000	1.67	
50.5	23,750		0.0000	1.0000	1.67	
51.5	23,750		0.0000	1.0000	1.67	
52.5	23,750	4,950	0.2084	0.7916	1.67	
53.5	18,800		0.0000	1.0000	1.32	
54.5	18,800		0.0000	1.0000	1.32	
55.5	18,800		0.0000	1.0000	1.32	
56.5	18,800	18,800	1.0000		1.32	
57.5						

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ACCOUNT 396.07 HEAVY POWER OPERATED EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1946-2011			EXPERIENCE BAND 1982-2011		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	44,467,787	13,775	0.0003	0.9997	100.00
0.5	41,934,052	501,786	0.0120	0.9880	99.97
1.5	37,956,316		0.0000	1.0000	98.77
2.5	37,801,296	103,804	0.0027	0.9973	98.77
3.5	36,223,862	922,738	0.0255	0.9745	98.50
4.5	31,660,317	1,814,080	0.0573	0.9427	95.99
5.5	26,484,786	3,300,123	0.1246	0.8754	90.49
6.5	20,664,946	1,601,585	0.0775	0.9225	79.22
7.5	18,319,418	682,982	0.0373	0.9627	73.08
8.5	17,537,085	604,734	0.0345	0.9655	70.35
9.5	15,313,358	1,037,860	0.0678	0.9322	67.93
10.5	14,207,957	728,015	0.0512	0.9488	63.32
11.5	13,086,321	1,223,202	0.0935	0.9065	60.08
12.5	11,827,450	1,107,079	0.0936	0.9064	54.46
13.5	9,963,427	1,080,367	0.1084	0.8916	49.36
14.5	7,983,417	935,060	0.1171	0.8829	44.01
15.5	6,599,420	861,021	0.1305	0.8695	38.86
16.5	4,847,072	273,182	0.0564	0.9436	33.79
17.5	3,423,463	347,265	0.1014	0.8986	31.88
18.5	2,074,660	461,763	0.2226	0.7774	28.65
19.5	1,551,594	86,978	0.0561	0.9439	22.27
20.5	907,350	44,761	0.0493	0.9507	21.02
21.5	806,090	94,409	0.1171	0.8829	19.99
22.5	738,208	398	0.0005	0.9995	17.65
23.5	644,567	56,738	0.0880	0.9120	17.64
24.5	594,796	35,443	0.0596	0.9404	16.08
25.5	569,608	31,838	0.0559	0.9441	15.13
26.5	537,771	42,682	0.0794	0.9206	14.28
27.5	510,007	31,368	0.0615	0.9385	13.15
28.5	489,948	11,016	0.0225	0.9775	12.34
29.5	478,932	82,398	0.1720	0.8280	12.06
30.5	364,928	29,927	0.0820	0.9180	9.99
31.5	366,289	97,685	0.2667	0.7333	9.17
32.5	245,523	51,917	0.2115	0.7885	6.72
33.5	194,633	45,662	0.2346	0.7654	5.30
34.5	144,987		0.0000	1.0000	4.06
35.5	153,019	11,358	0.0742	0.9258	4.06
36.5	141,661	7,665	0.0541	0.9459	3.76
37.5	133,995		0.0000	1.0000	3.55
38.5	84,783	8,045	0.0949	0.9051	3.55

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 OREGON PROPERTY

ACCOUNT 396.07 HEAVY POWER OPERATED EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1946-2011			EXPERIENCE BAND 1982-2011			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	76,738	1,376	0.0179	0.9821	3.22	
40.5	75,361	10,470	0.1389	0.8611	3.16	
41.5	64,891		0.0000	1.0000	2.72	
42.5	64,891		0.0000	1.0000	2.72	
43.5	64,891	6,245	0.0962	0.9038	2.72	
44.5	58,646	6,243	0.1064	0.8936	2.46	
45.5	52,404		0.0000	1.0000	2.20	
46.5	52,404	5,371	0.1025	0.8975	2.20	
47.5	47,033	2,572	0.0547	0.9453	1.97	
48.5	44,461	8,032	0.1807	0.8193	1.86	
49.5	23,750		0.0000	1.0000	1.53	
50.5	23,750		0.0000	1.0000	1.53	
51.5	23,750		0.0000	1.0000	1.53	
52.5	23,750	4,950	0.2084	0.7916	1.53	
53.5	18,800		0.0000	1.0000	1.21	
54.5	18,800		0.0000	1.0000	1.21	
55.5	18,800		0.0000	1.0000	1.21	
56.5	18,800	18,800	1.0000		1.21	
57.5						

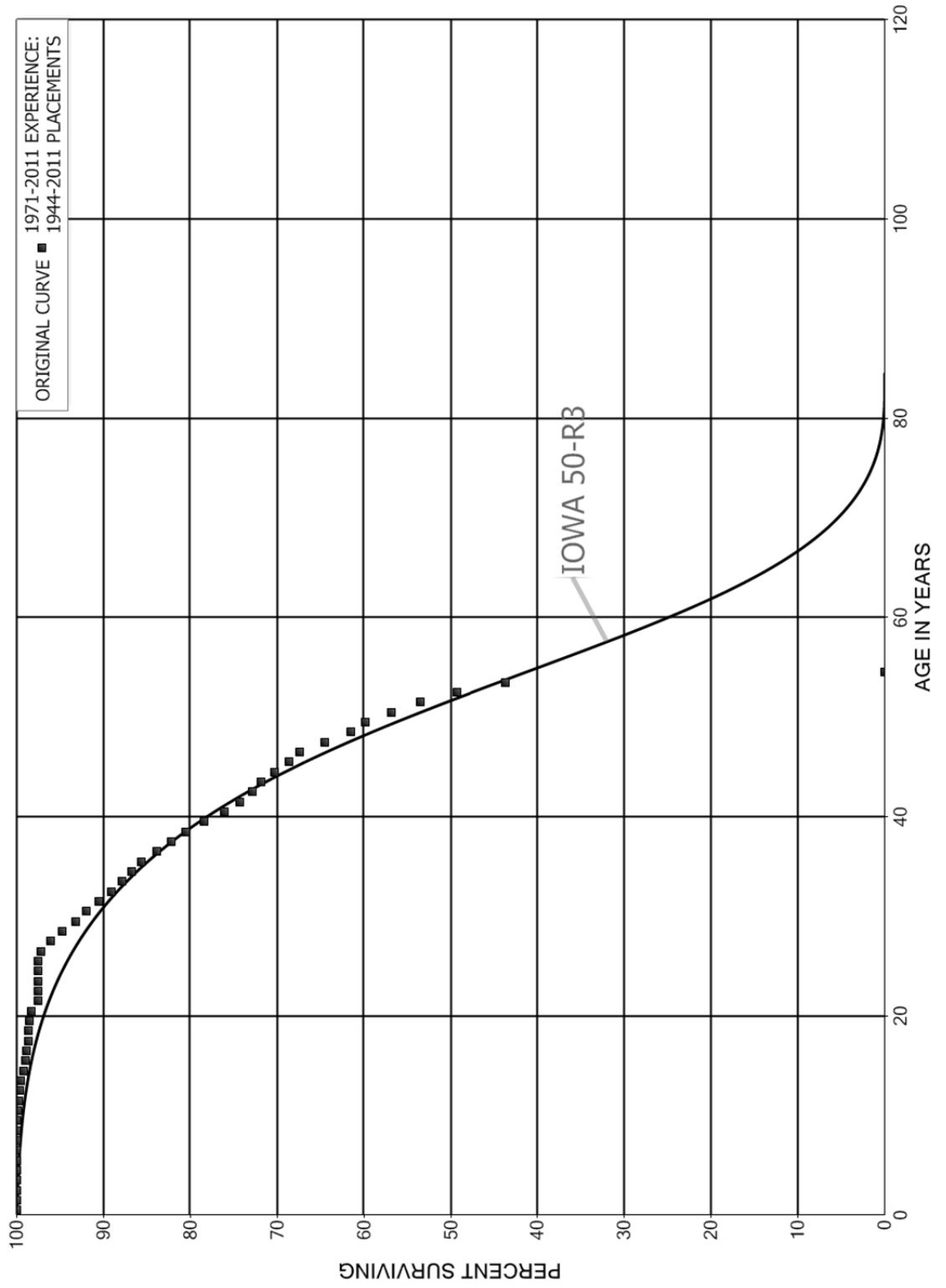
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 ACCOUNT 360.20 LAND RIGHTS  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



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ACCOUNT 360.20 LAND RIGHTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1944-2011			EXPERIENCE BAND 1971-2011		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	223,460		0.0000	1.0000	100.00
0.5	225,674		0.0000	1.0000	100.00
1.5	229,709		0.0000	1.0000	100.00
2.5	226,568		0.0000	1.0000	100.00
3.5	218,875		0.0000	1.0000	100.00
4.5	222,368		0.0000	1.0000	100.00
5.5	226,852		0.0000	1.0000	100.00
6.5	230,369		0.0000	1.0000	100.00
7.5	235,997		0.0000	1.0000	100.00
8.5	239,653		0.0000	1.0000	100.00
9.5	243,805	379	0.0016	0.9984	100.00
10.5	246,902	277	0.0011	0.9989	99.84
11.5	249,865	306	0.0012	0.9988	99.73
12.5	243,449	342	0.0014	0.9986	99.61
13.5	242,192	619	0.0026	0.9974	99.47
14.5	240,095	626	0.0026	0.9974	99.22
15.5	241,477	342	0.0014	0.9986	98.96
16.5	270,464	412	0.0015	0.9985	98.82
17.5	270,052	287	0.0011	0.9989	98.67
18.5	269,765	229	0.0008	0.9992	98.56
19.5	269,536	550	0.0020	0.9980	98.48
20.5	267,629	2,027	0.0076	0.9924	98.28
21.5	265,602		0.0000	1.0000	97.53
22.5	262,109		0.0000	1.0000	97.53
23.5	262,109		0.0000	1.0000	97.53
24.5	262,109		0.0000	1.0000	97.53
25.5	182,290	719	0.0039	0.9961	97.53
26.5	225,311	2,605	0.0116	0.9884	97.15
27.5	222,706	3,089	0.0139	0.9861	96.03
28.5	216,944	3,429	0.0158	0.9842	94.69
29.5	208,694	2,730	0.0131	0.9869	93.20
30.5	197,671	3,102	0.0157	0.9843	91.98
31.5	188,378	3,049	0.0162	0.9838	90.53
32.5	182,279	2,529	0.0139	0.9861	89.07
33.5	178,701	2,350	0.0131	0.9869	87.83
34.5	176,351	2,148	0.0122	0.9878	86.68
35.5	173,072	3,553	0.0205	0.9795	85.62
36.5	154,433	3,113	0.0202	0.9798	83.87
37.5	136,545	2,766	0.0203	0.9797	82.17
38.5	122,272	3,261	0.0267	0.9733	80.51

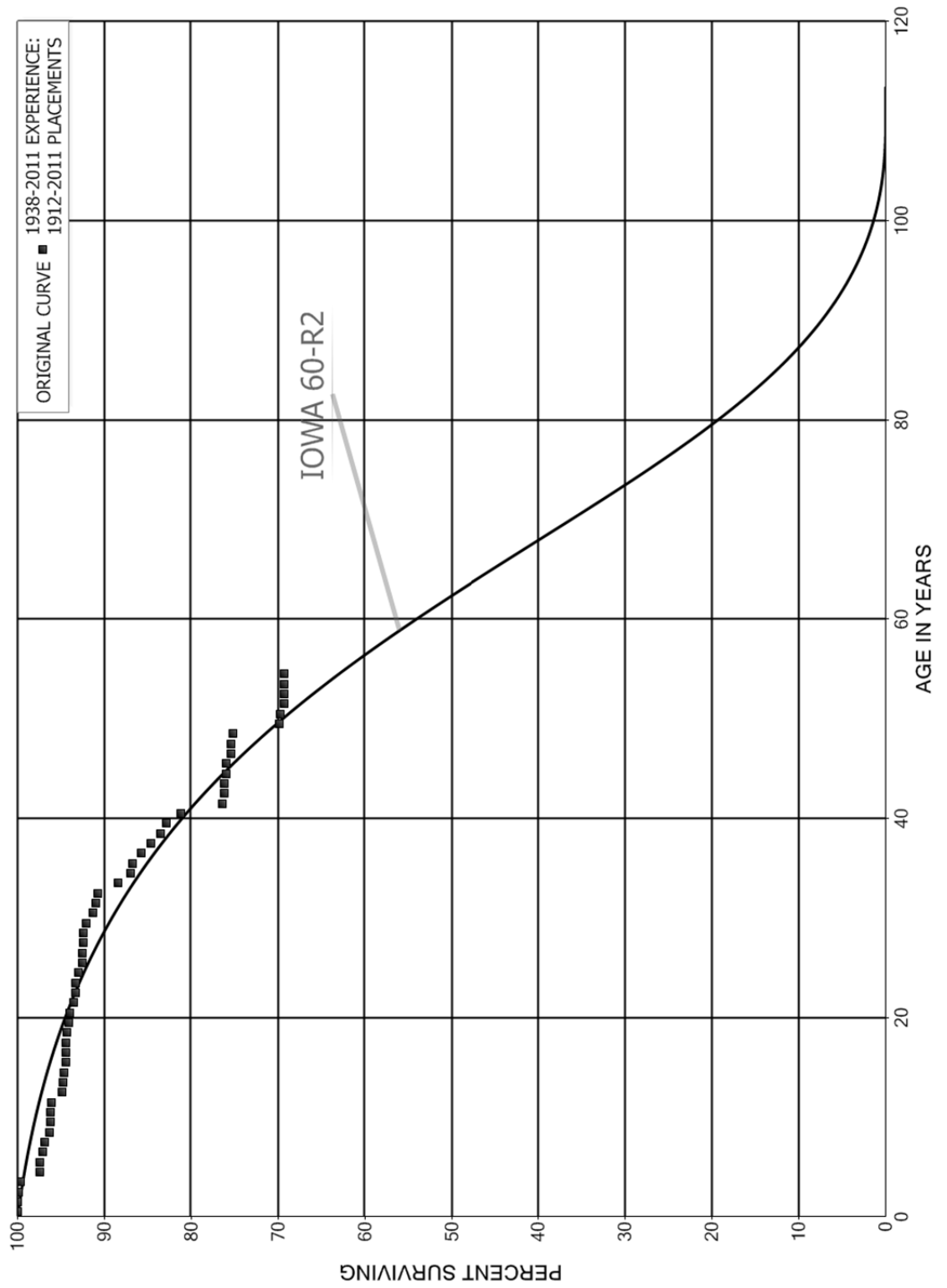
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ACCOUNT 360.20 LAND RIGHTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1944-2011			EXPERIENCE BAND 1971-2011			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	113,038	3,361	0.0297	0.9703	78.36	
40.5	103,264	2,317	0.0224	0.9776	76.03	
41.5	98,219	1,923	0.0196	0.9804	74.33	
42.5	91,948	1,239	0.0135	0.9865	72.87	
43.5	87,916	2,004	0.0228	0.9772	71.89	
44.5	82,987	1,992	0.0240	0.9760	70.25	
45.5	77,983	1,363	0.0175	0.9825	68.56	
46.5	72,478	3,046	0.0420	0.9580	67.37	
47.5	66,854	3,180	0.0476	0.9524	64.53	
48.5	58,045	1,514	0.0261	0.9739	61.46	
49.5	53,668	2,670	0.0497	0.9503	59.86	
50.5	47,953	2,893	0.0603	0.9397	56.88	
51.5	43,576	3,355	0.0770	0.9230	53.45	
52.5	38,492	4,506	0.1171	0.8829	49.34	
53.5	33,987	33,987	1.0000		43.56	
54.5						

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 ACCOUNT 361 STRUCTURES AND IMPROVEMENTS  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



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ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1912-2011			EXPERIENCE BAND 1938-2011		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	2,470,844		0.0000	1.0000	100.00
0.5	2,418,128	475	0.0002	0.9998	100.00
1.5	2,411,937	3,229	0.0013	0.9987	99.98
2.5	2,405,726	4,666	0.0019	0.9981	99.85
3.5	2,397,649	55,500	0.0231	0.9769	99.65
4.5	2,333,402		0.0000	1.0000	97.35
5.5	2,317,632	5,973	0.0026	0.9974	97.35
6.5	2,273,679	6,375	0.0028	0.9972	97.10
7.5	2,259,751	13,288	0.0059	0.9941	96.82
8.5	2,109,935	908	0.0004	0.9996	96.25
9.5	2,080,953	1,496	0.0007	0.9993	96.21
10.5	2,079,989	1,449	0.0007	0.9993	96.14
11.5	2,078,835	26,992	0.0130	0.9870	96.08
12.5	2,052,535	1,658	0.0008	0.9992	94.83
13.5	1,992,306	2,560	0.0013	0.9987	94.75
14.5	1,970,546	4,316	0.0022	0.9978	94.63
15.5	1,405,127	695	0.0005	0.9995	94.42
16.5	1,362,373		0.0000	1.0000	94.38
17.5	1,104,394	916	0.0008	0.9992	94.38
18.5	1,092,591	2,089	0.0019	0.9981	94.30
19.5	692,796	1,310	0.0019	0.9981	94.12
20.5	691,724	3,318	0.0048	0.9952	93.94
21.5	608,709	1,209	0.0020	0.9980	93.49
22.5	549,634		0.0000	1.0000	93.30
23.5	521,265	2,041	0.0039	0.9961	93.30
24.5	520,076	2,493	0.0048	0.9952	92.94
25.5	395,765	62	0.0002	0.9998	92.49
26.5	389,142	200	0.0005	0.9995	92.48
27.5	387,879	221	0.0006	0.9994	92.43
28.5	382,334	1,262	0.0033	0.9967	92.38
29.5	381,072	3,168	0.0083	0.9917	92.07
30.5	367,893	1,326	0.0036	0.9964	91.31
31.5	292,881	643	0.0022	0.9978	90.98
32.5	291,278	7,655	0.0263	0.9737	90.78
33.5	254,500	4,228	0.0166	0.9834	88.39
34.5	244,813	454	0.0019	0.9981	86.92
35.5	232,243	2,777	0.0120	0.9880	86.76
36.5	229,286	3,042	0.0133	0.9867	85.73
37.5	226,216	2,990	0.0132	0.9868	84.59
38.5	223,225	1,631	0.0073	0.9927	83.47

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ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1912-2011			EXPERIENCE BAND 1938-2011			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	214,970	4,256	0.0198	0.9802	82.86	
40.5	210,714	12,548	0.0596	0.9404	81.22	
41.5	198,166	589	0.0030	0.9970	76.38	
42.5	186,200		0.0000	1.0000	76.16	
43.5	169,546	401	0.0024	0.9976	76.16	
44.5	169,146	163	0.0010	0.9990	75.98	
45.5	165,981	1,019	0.0061	0.9939	75.90	
46.5	164,962		0.0000	1.0000	75.44	
47.5	148,709	562	0.0038	0.9962	75.44	
48.5	140,897	9,913	0.0704	0.9296	75.15	
49.5	123,709	218	0.0018	0.9982	69.86	
50.5	119,178	694	0.0058	0.9942	69.74	
51.5	113,100		0.0000	1.0000	69.34	
52.5	102,376		0.0000	1.0000	69.34	
53.5	84,378		0.0000	1.0000	69.34	
54.5	81,080		0.0000	1.0000	69.34	
55.5	59,965	290	0.0048	0.9952	69.34	
56.5	57,675	1,699	0.0295	0.9705	69.00	
57.5	45,834		0.0000	1.0000	66.97	
58.5	34,990	14,120	0.4035	0.5965	66.97	
59.5	14,408		0.0000	1.0000	39.94	
60.5	11,382		0.0000	1.0000	39.94	
61.5	9,240		0.0000	1.0000	39.94	
62.5	9,240		0.0000	1.0000	39.94	
63.5	8,141		0.0000	1.0000	39.94	
64.5	6,619	106	0.0160	0.9840	39.94	
65.5	6,513	51	0.0079	0.9921	39.31	
66.5	6,462		0.0000	1.0000	39.00	
67.5	6,462		0.0000	1.0000	39.00	
68.5	6,462		0.0000	1.0000	39.00	
69.5	6,462	1,035	0.1602	0.8398	39.00	
70.5	5,401		0.0000	1.0000	32.75	
71.5	5,401		0.0000	1.0000	32.75	
72.5	5,287	106	0.0200	0.9800	32.75	
73.5	5,182	216	0.0416	0.9584	32.09	
74.5	4,966		0.0000	1.0000	30.76	
75.5	4,966		0.0000	1.0000	30.76	
76.5	4,966	5	0.0010	0.9990	30.76	
77.5	4,961		0.0000	1.0000	30.73	
78.5	4,961		0.0000	1.0000	30.73	

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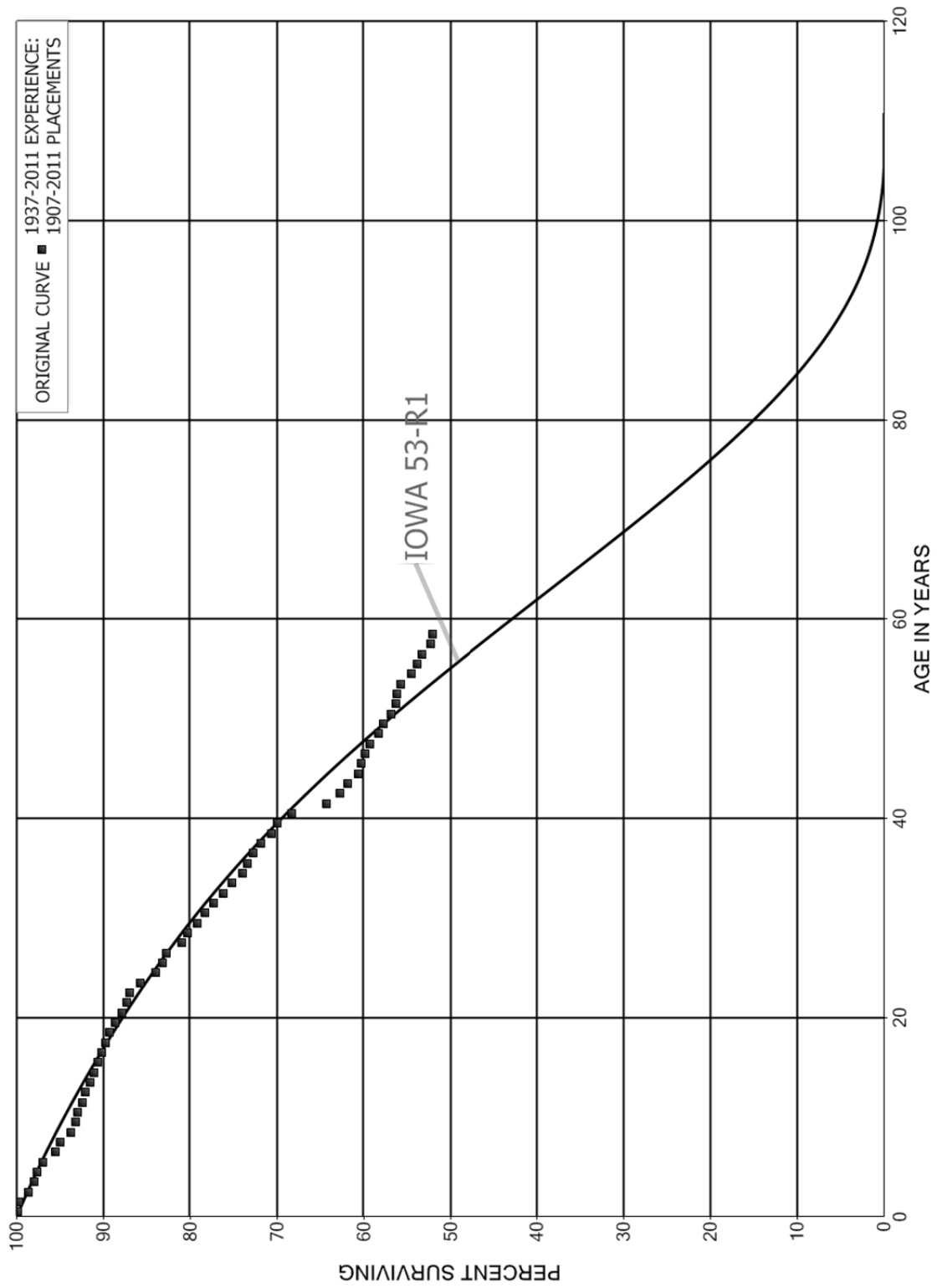
ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1912-2011			EXPERIENCE BAND 1938-2011		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	4,961		0.0000	1.0000	30.73
80.5	4,728		0.0000	1.0000	30.73
81.5	4,728		0.0000	1.0000	30.73
82.5	2,521		0.0000	1.0000	30.73
83.5	2,521	34	0.0135	0.9865	30.73
84.5	120		0.0000	1.0000	30.31
85.5	120		0.0000	1.0000	30.31
86.5	120		0.0000	1.0000	30.31
87.5	120		0.0000	1.0000	30.31
88.5	120		0.0000	1.0000	30.31
89.5	120		0.0000	1.0000	30.31
90.5	120		0.0000	1.0000	30.31
91.5	120		0.0000	1.0000	30.31
92.5	120		0.0000	1.0000	30.31
93.5	120		0.0000	1.0000	30.31
94.5	120		0.0000	1.0000	30.31
95.5	120		0.0000	1.0000	30.31
96.5	120		0.0000	1.0000	30.31
97.5	120		0.0000	1.0000	30.31
98.5					30.31



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 ACCOUNT 362 STATION EQUIPMENT  
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ACCOUNT 362 STATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1907-2011			EXPERIENCE BAND 1937-2011			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
0.0	54,651,460	84,369	0.0015	0.9985	100.00	
0.5	53,857,043	87,553	0.0016	0.9984	99.85	
1.5	53,186,877	541,478	0.0102	0.9898	99.68	
2.5	52,295,884	404,271	0.0077	0.9923	98.67	
3.5	48,174,547	161,649	0.0034	0.9966	97.91	
4.5	47,570,002	289,109	0.0061	0.9939	97.58	
5.5	46,538,177	702,311	0.0151	0.9849	96.98	
6.5	44,726,981	252,575	0.0056	0.9944	95.52	
7.5	43,739,207	553,341	0.0127	0.9873	94.98	
8.5	41,935,113	286,187	0.0068	0.9932	93.78	
9.5	41,089,719	107,081	0.0026	0.9974	93.14	
10.5	40,383,712	194,565	0.0048	0.9952	92.90	
11.5	39,784,042	179,588	0.0045	0.9955	92.45	
12.5	39,187,303	205,735	0.0053	0.9947	92.03	
13.5	36,905,344	197,032	0.0053	0.9947	91.55	
14.5	34,630,906	153,891	0.0044	0.9956	91.06	
15.5	31,119,289	162,590	0.0052	0.9948	90.66	
16.5	29,573,598	150,958	0.0051	0.9949	90.18	
17.5	26,865,620	125,617	0.0047	0.9953	89.72	
18.5	25,412,974	183,050	0.0072	0.9928	89.30	
19.5	21,670,573	211,063	0.0097	0.9903	88.66	
20.5	17,651,379	106,258	0.0060	0.9940	87.80	
21.5	15,461,800	65,690	0.0042	0.9958	87.27	
22.5	14,845,991	193,567	0.0130	0.9870	86.90	
23.5	14,566,743	298,452	0.0205	0.9795	85.76	
24.5	14,257,240	135,890	0.0095	0.9905	84.01	
25.5	13,395,046	76,538	0.0057	0.9943	83.21	
26.5	13,061,162	273,663	0.0210	0.9790	82.73	
27.5	12,770,727	112,046	0.0088	0.9912	81.00	
28.5	12,461,444	164,370	0.0132	0.9868	80.29	
29.5	10,906,929	130,338	0.0120	0.9880	79.23	
30.5	10,320,391	128,813	0.0125	0.9875	78.28	
31.5	8,319,807	118,173	0.0142	0.9858	77.30	
32.5	7,909,924	105,417	0.0133	0.9867	76.20	
33.5	7,161,367	114,833	0.0160	0.9840	75.19	
34.5	6,736,058	54,219	0.0080	0.9920	73.98	
35.5	6,141,174	57,435	0.0094	0.9906	73.39	
36.5	5,985,995	72,446	0.0121	0.9879	72.70	
37.5	5,750,760	97,633	0.0170	0.9830	71.82	
38.5	5,496,540	50,290	0.0091	0.9909	70.60	

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ACCOUNT 362 STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1907-2011			EXPERIENCE BAND 1937-2011			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	5,198,405	123,995	0.0239	0.9761	69.96	
40.5	5,073,086	298,628	0.0589	0.9411	68.29	
41.5	4,703,704	116,569	0.0248	0.9752	64.27	
42.5	4,383,522	59,479	0.0136	0.9864	62.68	
43.5	4,161,373	78,085	0.0188	0.9812	61.82	
44.5	3,774,351	20,807	0.0055	0.9945	60.66	
45.5	3,542,653	29,341	0.0083	0.9917	60.33	
46.5	3,431,421	32,902	0.0096	0.9904	59.83	
47.5	3,273,677	53,673	0.0164	0.9836	59.26	
48.5	3,010,771	26,581	0.0088	0.9912	58.29	
49.5	2,742,704	45,240	0.0165	0.9835	57.77	
50.5	2,554,515	23,215	0.0091	0.9909	56.82	
51.5	2,305,765	5,997	0.0026	0.9974	56.30	
52.5	2,230,676	19,270	0.0086	0.9914	56.16	
53.5	2,094,385	44,226	0.0211	0.9789	55.67	
54.5	1,738,939	20,707	0.0119	0.9881	54.49	
55.5	1,421,784	15,145	0.0107	0.9893	53.85	
56.5	1,315,257	23,080	0.0175	0.9825	53.27	
57.5	984,428	5,156	0.0052	0.9948	52.34	
58.5	530,564	4,084	0.0077	0.9923	52.06	
59.5	394,164	20,873	0.0530	0.9470	51.66	
60.5	152,076		0.0000	1.0000	48.93	
61.5	125,494		0.0000	1.0000	48.93	
62.5	74,210	152	0.0020	0.9980	48.93	
63.5	55,253	1,385	0.0251	0.9749	48.83	
64.5	18,823		0.0000	1.0000	47.60	
65.5	3,434	690	0.2009	0.7991	47.60	
66.5	2,463	1,204	0.4886	0.5114	38.04	
67.5	1,165	156	0.1336	0.8664	19.45	
68.5	1,010		0.0000	1.0000	16.85	
69.5	1,010		0.0000	1.0000	16.85	
70.5	1,010		0.0000	1.0000	16.85	
71.5	820		0.0000	1.0000	16.85	
72.5	820		0.0000	1.0000	16.85	
73.5	760		0.0000	1.0000	16.85	
74.5	760		0.0000	1.0000	16.85	
75.5	553		0.0000	1.0000	16.85	
76.5	553		0.0000	1.0000	16.85	
77.5	553	20	0.0354	0.9646	16.85	
78.5	534		0.0000	1.0000	16.26	

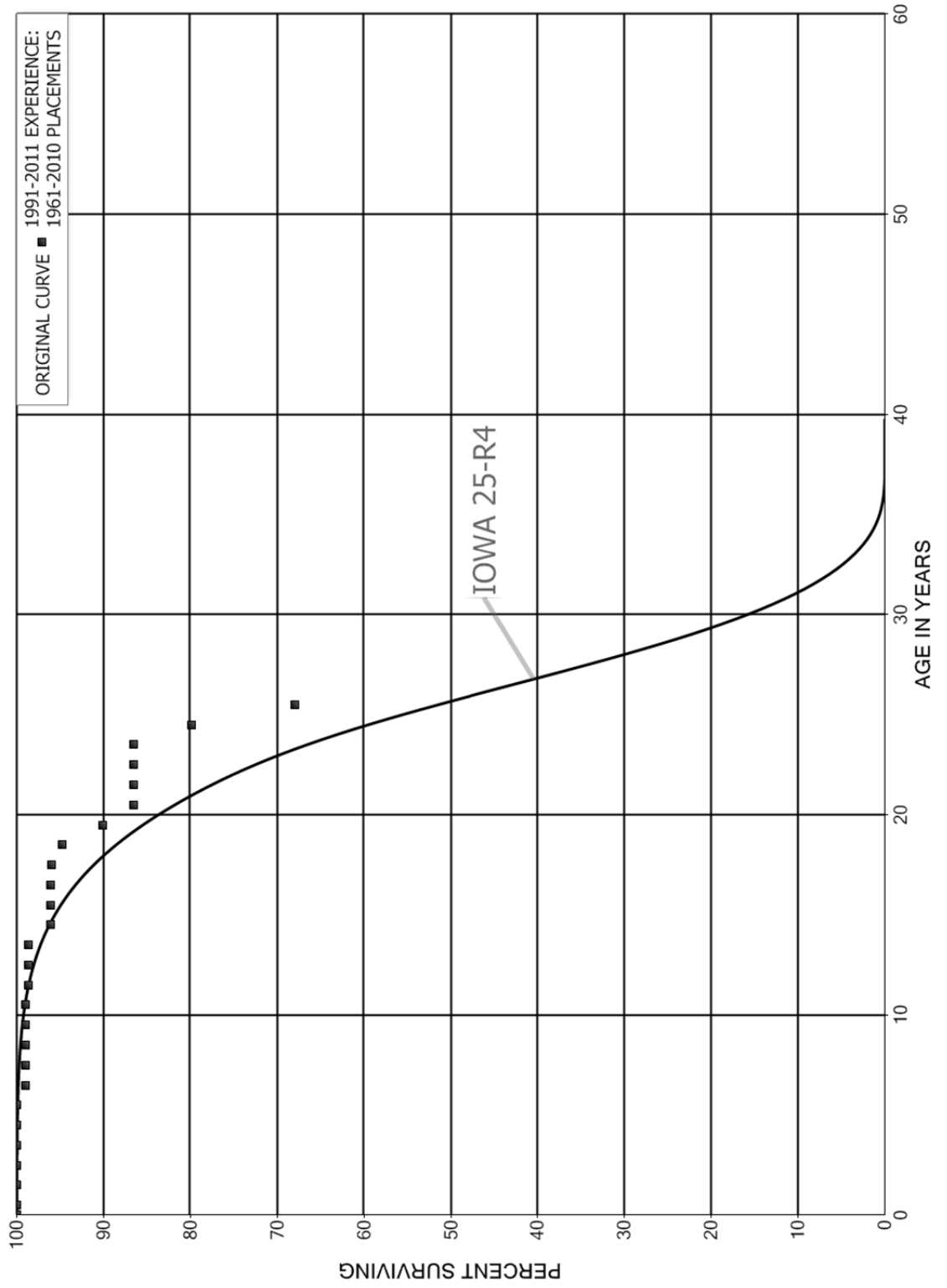
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ACCOUNT 362 STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1907-2011			EXPERIENCE BAND 1937-2011			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	534	355	0.6654	0.3346	16.26	
80.5	58		0.0000	1.0000	5.44	
81.5					5.44	

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ACCOUNT 362.7 SUPERVISORY EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1961-2010			EXPERIENCE BAND 1991-2011		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	640,225		0.0000	1.0000	100.00
0.5	813,666		0.0000	1.0000	100.00
1.5	702,285		0.0000	1.0000	100.00
2.5	772,419		0.0000	1.0000	100.00
3.5	784,473		0.0000	1.0000	100.00
4.5	826,389		0.0000	1.0000	100.00
5.5	826,389	8,846	0.0107	0.9893	100.00
6.5	817,543		0.0000	1.0000	98.93
7.5	817,543		0.0000	1.0000	98.93
8.5	749,434		0.0000	1.0000	98.93
9.5	749,434		0.0000	1.0000	98.93
10.5	744,971	2,362	0.0032	0.9968	98.93
11.5	764,496		0.0000	1.0000	98.62
12.5	764,496	43	0.0001	0.9999	98.62
13.5	723,046	18,559	0.0257	0.9743	98.61
14.5	611,111		0.0000	1.0000	96.08
15.5	551,522		0.0000	1.0000	96.08
16.5	551,522	497	0.0009	0.9991	96.08
17.5	525,066	7,201	0.0137	0.9863	95.99
18.5	550,414	26,700	0.0485	0.9515	94.68
19.5	423,267	16,869	0.0399	0.9601	90.08
20.5	285,723		0.0000	1.0000	86.49
21.5	129,152		0.0000	1.0000	86.49
22.5	129,152		0.0000	1.0000	86.49
23.5	66,310	5,123	0.0773	0.9227	86.49
24.5	49,133	7,295	0.1485	0.8515	79.81
25.5	8,768		0.0000	1.0000	67.96
26.5	8,768		0.0000	1.0000	67.96
27.5	10,578		0.0000	1.0000	67.96
28.5	10,578		0.0000	1.0000	67.96
29.5	10,586		0.0000	1.0000	67.96
30.5	10,586		0.0000	1.0000	67.96
31.5	10,586		0.0000	1.0000	67.96
32.5	8,704		0.0000	1.0000	67.96
33.5	8,704		0.0000	1.0000	67.96
34.5	8,704		0.0000	1.0000	67.96
35.5	8,704		0.0000	1.0000	67.96
36.5	7,170	9	0.0012	0.9988	67.96
37.5	7,161		0.0000	1.0000	67.88
38.5	6,819		0.0000	1.0000	67.88

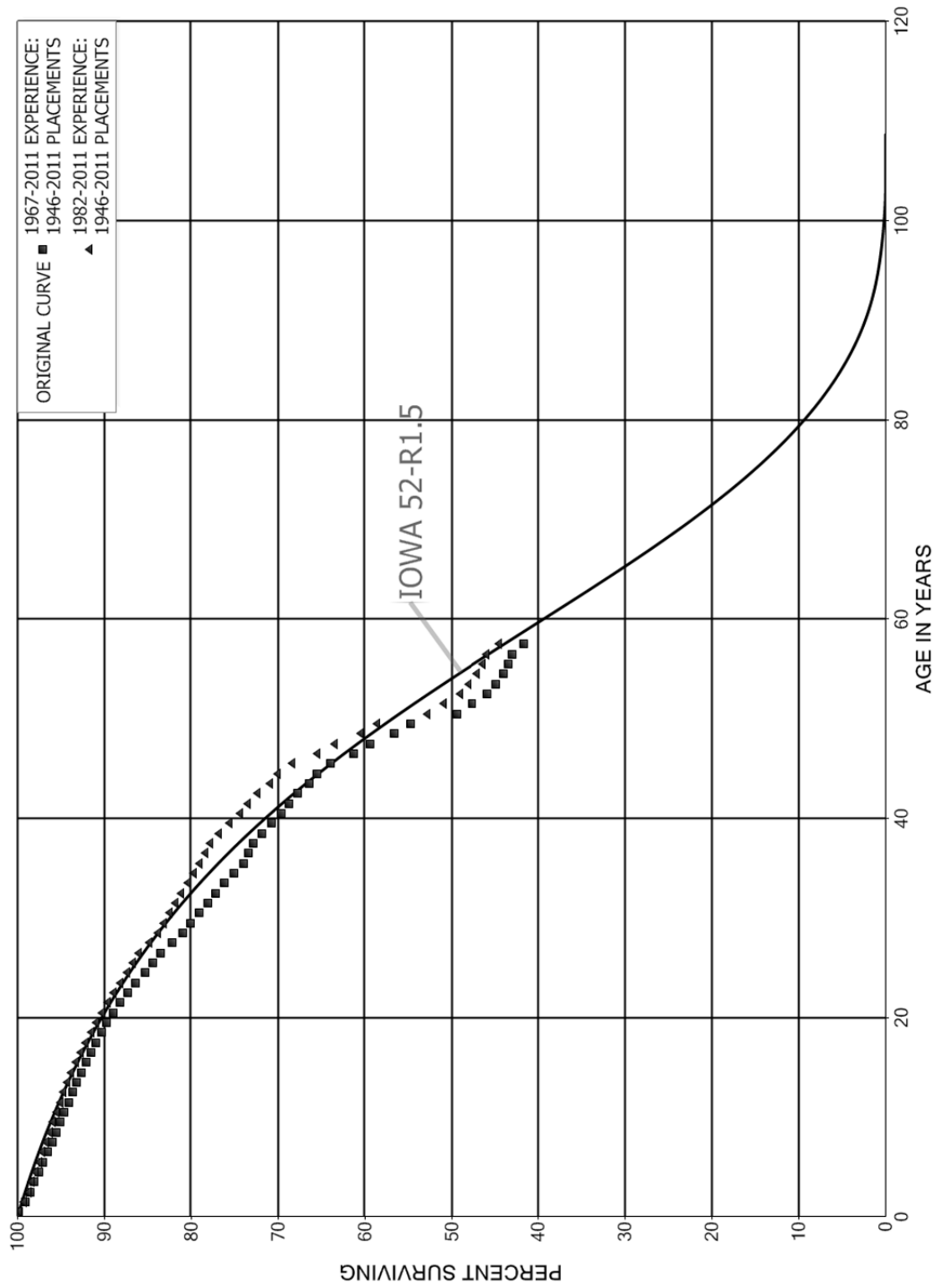
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ACCOUNT 362.7 SUPERVISORY EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1961-2010			EXPERIENCE BAND 1991-2011		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	6,819		0.0000	1.0000	67.88
40.5	3,979		0.0000	1.0000	67.88
41.5	3,979		0.0000	1.0000	67.88
42.5	3,979		0.0000	1.0000	67.88
43.5	3,979		0.0000	1.0000	67.88
44.5	1,810		0.0000	1.0000	67.88
45.5	1,810		0.0000	1.0000	67.88
46.5	1,810		0.0000	1.0000	67.88
47.5	1,810		0.0000	1.0000	67.88
48.5					67.88

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ACCOUNT 364 POLES, TOWERS AND FIXTURES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1946-2011			EXPERIENCE BAND 1967-2011			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
0.0	96,209,514	202,638	0.0021	0.9979	100.00	
0.5	93,820,227	650,255	0.0069	0.9931	99.79	
1.5	91,181,611	567,593	0.0062	0.9938	99.10	
2.5	88,527,844	407,514	0.0046	0.9954	98.48	
3.5	85,262,462	482,751	0.0057	0.9943	98.03	
4.5	82,073,815	386,436	0.0047	0.9953	97.47	
5.5	79,302,096	389,597	0.0049	0.9951	97.01	
6.5	75,545,664	412,426	0.0055	0.9945	96.54	
7.5	73,368,020	354,136	0.0048	0.9952	96.01	
8.5	69,917,966	318,812	0.0046	0.9954	95.55	
9.5	66,741,291	338,363	0.0051	0.9949	95.11	
10.5	63,810,708	350,227	0.0055	0.9945	94.63	
11.5	60,536,112	295,725	0.0049	0.9951	94.11	
12.5	58,702,298	283,739	0.0048	0.9952	93.65	
13.5	54,552,085	318,565	0.0058	0.9942	93.20	
14.5	48,067,510	297,236	0.0062	0.9938	92.65	
15.5	43,442,840	256,830	0.0059	0.9941	92.08	
16.5	38,226,173	253,057	0.0066	0.9934	91.54	
17.5	33,505,952	233,644	0.0070	0.9930	90.93	
18.5	29,202,694	191,441	0.0066	0.9934	90.30	
19.5	26,526,436	213,042	0.0080	0.9920	89.70	
20.5	25,557,422	236,499	0.0093	0.9907	88.98	
21.5	24,669,258	230,005	0.0093	0.9907	88.16	
22.5	23,256,431	265,087	0.0114	0.9886	87.34	
23.5	21,841,965	253,666	0.0116	0.9884	86.34	
24.5	20,336,981	227,592	0.0112	0.9888	85.34	
25.5	19,218,866	201,020	0.0105	0.9895	84.38	
26.5	17,977,621	290,453	0.0162	0.9838	83.50	
27.5	16,719,805	248,397	0.0149	0.9851	82.15	
28.5	15,642,044	172,180	0.0110	0.9890	80.93	
29.5	14,356,103	179,047	0.0125	0.9875	80.04	
30.5	13,278,614	159,700	0.0120	0.9880	79.04	
31.5	11,939,698	143,297	0.0120	0.9880	78.09	
32.5	10,971,011	137,630	0.0125	0.9875	77.16	
33.5	10,077,698	149,877	0.0149	0.9851	76.19	
34.5	9,290,623	135,857	0.0146	0.9854	75.05	
35.5	8,651,854	68,704	0.0079	0.9921	73.96	
36.5	8,188,565	61,589	0.0075	0.9925	73.37	
37.5	7,665,245	103,558	0.0135	0.9865	72.82	
38.5	7,087,138	111,422	0.0157	0.9843	71.83	

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ACCOUNT 364 POLES, TOWERS AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1946-2011			EXPERIENCE BAND 1967-2011			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	6,619,948	106,223	0.0160	0.9840	70.70	
40.5	6,137,412	74,337	0.0121	0.9879	69.57	
41.5	5,686,827	85,906	0.0151	0.9849	68.73	
42.5	5,285,984	103,652	0.0196	0.9804	67.69	
43.5	4,876,284	64,877	0.0133	0.9867	66.36	
44.5	4,545,581	107,495	0.0236	0.9764	65.48	
45.5	4,156,767	173,137	0.0417	0.9583	63.93	
46.5	3,743,977	117,488	0.0314	0.9686	61.27	
47.5	3,376,658	157,569	0.0467	0.9533	59.34	
48.5	2,971,598	95,318	0.0321	0.9679	56.58	
49.5	2,704,202	267,511	0.0989	0.9011	54.76	
50.5	2,259,534	77,626	0.0344	0.9656	49.34	
51.5	2,020,755	77,271	0.0382	0.9618	47.65	
52.5	1,821,602	37,878	0.0208	0.9792	45.83	
53.5	1,674,141	34,291	0.0205	0.9795	44.87	
54.5	1,496,230	19,729	0.0132	0.9868	43.95	
55.5	1,319,988	13,525	0.0102	0.9898	43.37	
56.5	1,155,530	35,998	0.0312	0.9688	42.93	
57.5					41.59	

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ACCOUNT 364 POLES, TOWERS AND FIXTURES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1946-2011			EXPERIENCE BAND 1982-2011			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
0.0	84,941,339	202,638	0.0024	0.9976	100.00	
0.5	83,208,228	471,113	0.0057	0.9943	99.76	
1.5	81,780,332	447,277	0.0055	0.9945	99.20	
2.5	79,861,834	306,688	0.0038	0.9962	98.65	
3.5	77,213,221	379,271	0.0049	0.9951	98.28	
4.5	74,581,428	278,838	0.0037	0.9963	97.79	
5.5	72,297,097	299,774	0.0041	0.9959	97.43	
6.5	68,839,881	316,154	0.0046	0.9954	97.02	
7.5	67,105,871	273,329	0.0041	0.9959	96.58	
8.5	64,105,966	248,581	0.0039	0.9961	96.18	
9.5	61,167,591	256,567	0.0042	0.9958	95.81	
10.5	58,505,954	278,187	0.0048	0.9952	95.41	
11.5	55,380,731	220,420	0.0040	0.9960	94.96	
12.5	52,296,674	219,081	0.0042	0.9958	94.58	
13.5	48,612,096	254,032	0.0052	0.9948	94.18	
14.5	42,565,465	248,033	0.0058	0.9942	93.69	
15.5	38,384,477	211,058	0.0055	0.9945	93.14	
16.5	33,547,150	205,785	0.0061	0.9939	92.63	
17.5	29,216,725	196,842	0.0067	0.9933	92.06	
18.5	25,300,662	164,248	0.0065	0.9935	91.44	
19.5	22,923,193	183,356	0.0080	0.9920	90.85	
20.5	20,338,420	147,043	0.0072	0.9928	90.12	
21.5	19,794,556	147,513	0.0075	0.9925	89.47	
22.5	18,674,969	152,094	0.0081	0.9919	88.80	
23.5	17,555,411	149,857	0.0085	0.9915	88.08	
24.5	16,388,188	133,879	0.0082	0.9918	87.33	
25.5	15,601,802	123,719	0.0079	0.9921	86.62	
26.5	14,803,703	208,649	0.0141	0.9859	85.93	
27.5	15,383,358	173,811	0.0113	0.9887	84.72	
28.5	14,380,183	115,256	0.0080	0.9920	83.76	
29.5	13,151,165	111,582	0.0085	0.9915	83.09	
30.5	12,141,142	98,069	0.0081	0.9919	82.38	
31.5	10,863,856	85,317	0.0079	0.9921	81.72	
32.5	9,953,150	90,871	0.0091	0.9909	81.08	
33.5	9,106,596	77,133	0.0085	0.9915	80.34	
34.5	8,392,265	74,588	0.0089	0.9911	79.66	
35.5	8,651,854	68,704	0.0079	0.9921	78.95	
36.5	8,188,565	61,589	0.0075	0.9925	78.32	
37.5	7,665,245	103,558	0.0135	0.9865	77.73	
38.5	7,087,138	111,422	0.0157	0.9843	76.68	

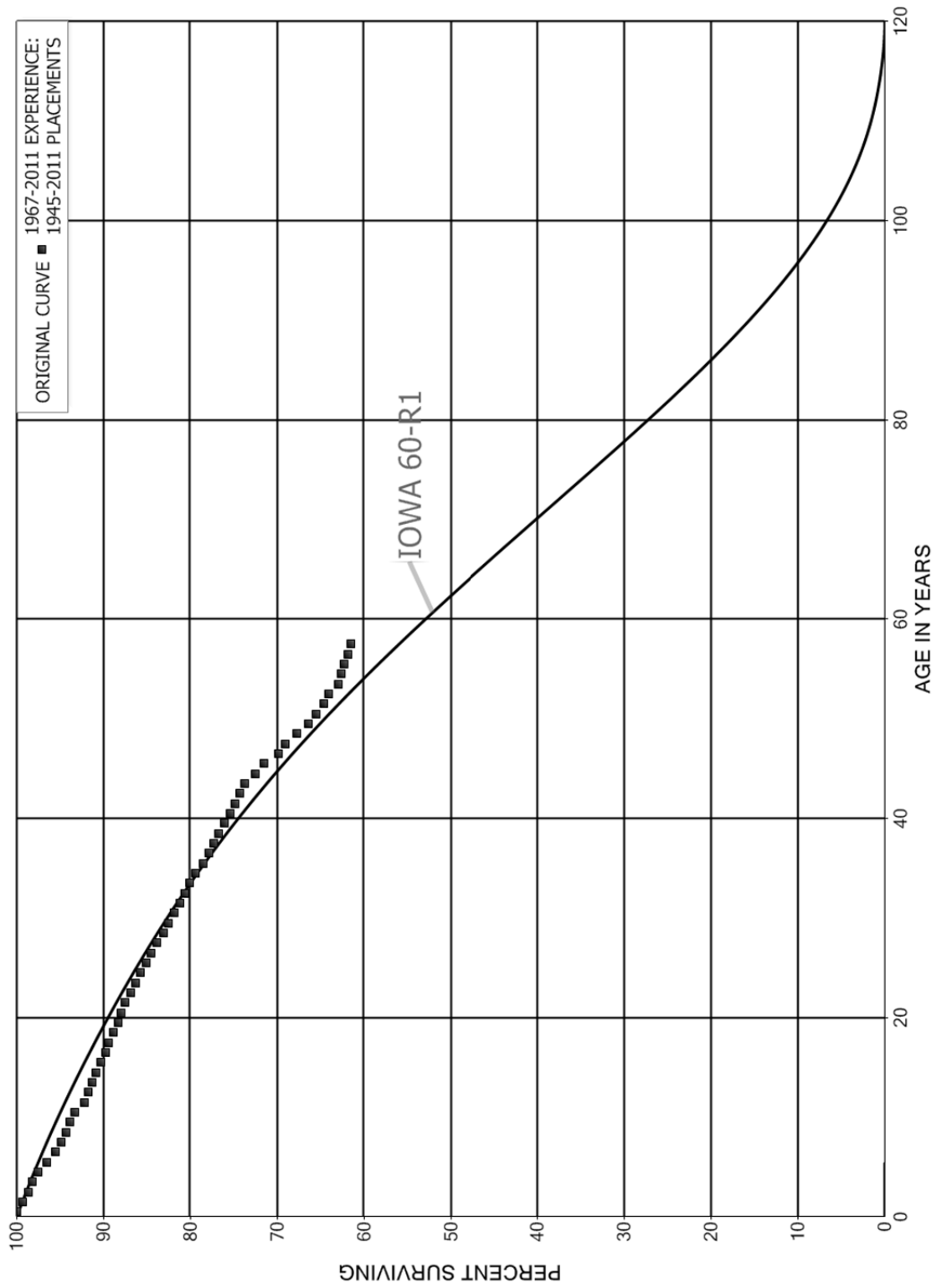
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ACCOUNT 364 POLES, TOWERS AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1946-2011			EXPERIENCE BAND 1982-2011			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	6,619,948	106,223	0.0160	0.9840	75.48	
40.5	6,137,412	74,337	0.0121	0.9879	74.27	
41.5	5,686,827	85,906	0.0151	0.9849	73.37	
42.5	5,285,984	103,652	0.0196	0.9804	72.26	
43.5	4,876,284	64,877	0.0133	0.9867	70.84	
44.5	4,545,581	107,495	0.0236	0.9764	69.90	
45.5	4,156,767	173,137	0.0417	0.9583	68.25	
46.5	3,743,977	117,488	0.0314	0.9686	65.40	
47.5	3,376,658	157,569	0.0467	0.9533	63.35	
48.5	2,971,598	95,318	0.0321	0.9679	60.39	
49.5	2,704,202	267,511	0.0989	0.9011	58.46	
50.5	2,259,534	77,626	0.0344	0.9656	52.67	
51.5	2,020,755	77,271	0.0382	0.9618	50.86	
52.5	1,821,602	37,878	0.0208	0.9792	48.92	
53.5	1,674,141	34,291	0.0205	0.9795	47.90	
54.5	1,496,230	19,729	0.0132	0.9868	46.92	
55.5	1,319,988	13,525	0.0102	0.9898	46.30	
56.5	1,155,530	35,998	0.0312	0.9688	45.83	
57.5					44.40	

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 ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



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ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1945-2011

EXPERIENCE BAND 1967-2011

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	60,733,802	51,884	0.0009	0.9991	100.00
0.5	59,965,731	396,466	0.0066	0.9934	99.91
1.5	59,291,823	375,426	0.0063	0.9937	99.25
2.5	58,554,087	289,907	0.0050	0.9950	98.63
3.5	56,913,514	365,292	0.0064	0.9936	98.14
4.5	54,911,297	574,769	0.0105	0.9895	97.51
5.5	54,057,525	528,687	0.0098	0.9902	96.49
6.5	51,554,559	372,552	0.0072	0.9928	95.54
7.5	50,678,697	285,670	0.0056	0.9944	94.85
8.5	49,285,010	275,074	0.0056	0.9944	94.32
9.5	47,797,113	274,429	0.0057	0.9943	93.79
10.5	46,888,333	533,602	0.0114	0.9886	93.25
11.5	44,889,285	229,045	0.0051	0.9949	92.19
12.5	45,188,816	234,153	0.0052	0.9948	91.72
13.5	42,969,135	207,230	0.0048	0.9952	91.25
14.5	40,247,648	252,206	0.0063	0.9937	90.81
15.5	38,100,249	215,844	0.0057	0.9943	90.24
16.5	36,283,003	148,986	0.0041	0.9959	89.73
17.5	33,959,776	218,140	0.0064	0.9936	89.36
18.5	30,765,490	164,387	0.0053	0.9947	88.78
19.5	28,546,347	114,461	0.0040	0.9960	88.31
20.5	26,409,079	147,964	0.0056	0.9944	87.95
21.5	26,695,915	177,528	0.0067	0.9933	87.46
22.5	25,767,064	178,082	0.0069	0.9931	86.88
23.5	24,519,306	159,259	0.0065	0.9935	86.28
24.5	23,237,565	172,863	0.0074	0.9926	85.72
25.5	22,028,031	152,296	0.0069	0.9931	85.08
26.5	20,766,756	169,015	0.0081	0.9919	84.49
27.5	19,392,030	166,624	0.0086	0.9914	83.81
28.5	18,355,701	129,361	0.0070	0.9930	83.09
29.5	16,369,445	136,271	0.0083	0.9917	82.50
30.5	14,545,454	122,536	0.0084	0.9916	81.81
31.5	12,606,966	82,460	0.0065	0.9935	81.12
32.5	11,477,517	82,275	0.0072	0.9928	80.59
33.5	10,339,634	75,016	0.0073	0.9927	80.02
34.5	9,413,188	106,002	0.0113	0.9887	79.44
35.5	8,566,841	79,397	0.0093	0.9907	78.54
36.5	7,903,346	55,548	0.0070	0.9930	77.81
37.5	7,247,297	49,542	0.0068	0.9932	77.27
38.5	6,660,049	60,214	0.0090	0.9910	76.74

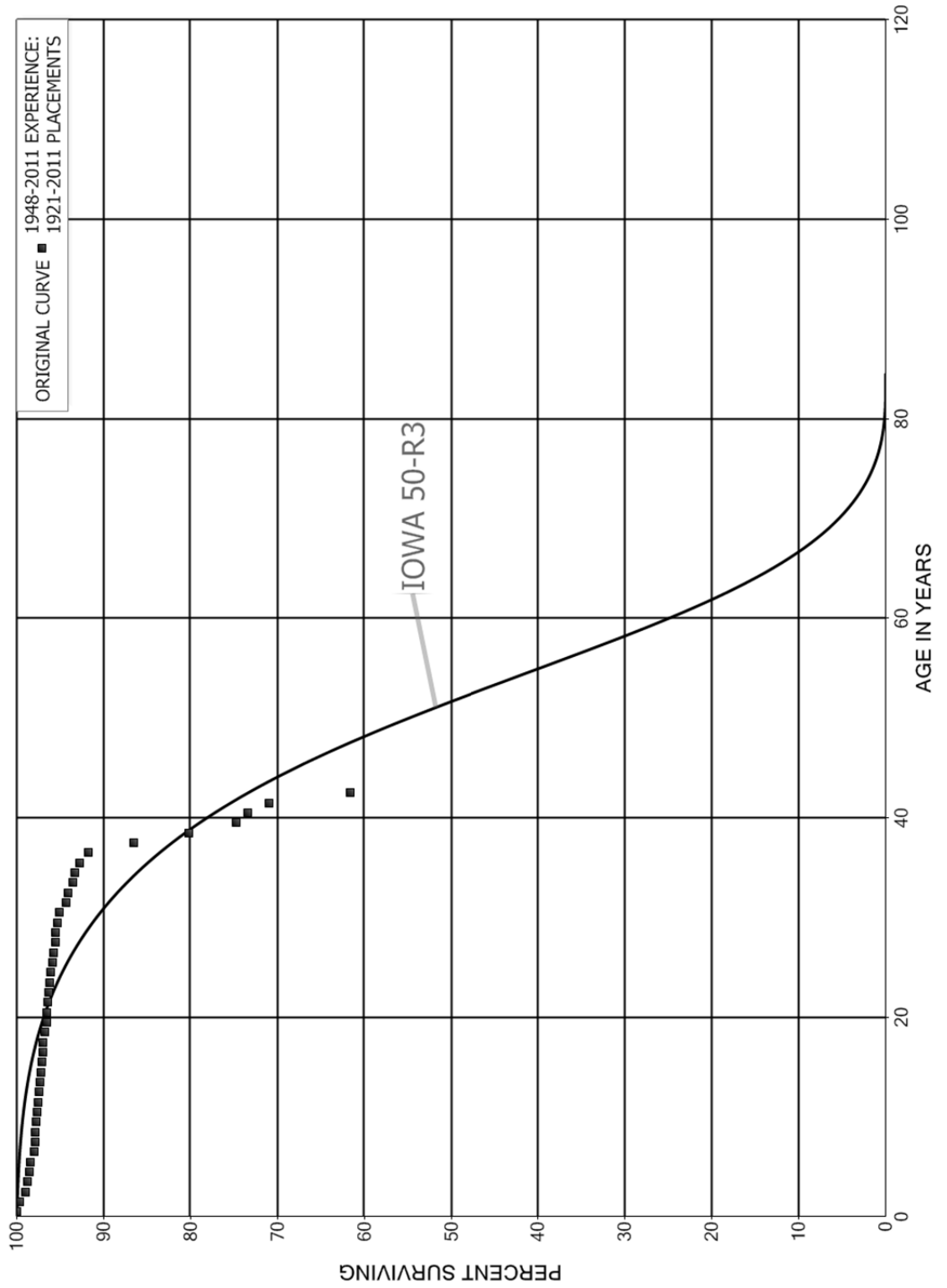
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ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1945-2011			EXPERIENCE BAND 1967-2011			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	6,229,113	54,857	0.0088	0.9912	76.04	
40.5	5,850,947	41,945	0.0072	0.9928	75.37	
41.5	5,452,616	38,126	0.0070	0.9930	74.83	
42.5	5,105,454	38,501	0.0075	0.9925	74.31	
43.5	4,757,119	77,731	0.0163	0.9837	73.75	
44.5	4,393,137	60,388	0.0137	0.9863	72.55	
45.5	4,063,589	99,121	0.0244	0.9756	71.55	
46.5	3,754,275	38,284	0.0102	0.9898	69.80	
47.5	3,402,439	69,725	0.0205	0.9795	69.09	
48.5	3,063,457	58,031	0.0189	0.9811	67.68	
49.5	2,841,080	35,959	0.0127	0.9873	66.39	
50.5	2,615,585	37,063	0.0142	0.9858	65.55	
51.5	2,413,005	21,956	0.0091	0.9909	64.62	
52.5	2,230,617	36,164	0.0162	0.9838	64.04	
53.5	2,089,540	13,304	0.0064	0.9936	63.00	
54.5	1,894,393	8,660	0.0046	0.9954	62.60	
55.5	1,710,740	12,064	0.0071	0.9929	62.31	
56.5	1,518,811	8,612	0.0057	0.9943	61.87	
57.5					61.52	

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ACCOUNT 366 UNDERGROUND CONDUIT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1921-2011			EXPERIENCE BAND 1948-2011			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
0.0	16,921,283	12,290	0.0007	0.9993	100.00	
0.5	16,441,149	46,974	0.0029	0.9971	99.93	
1.5	15,851,113	106,175	0.0067	0.9933	99.64	
2.5	15,270,924	46,315	0.0030	0.9970	98.97	
3.5	14,667,934	22,911	0.0016	0.9984	98.67	
4.5	14,179,186	14,399	0.0010	0.9990	98.52	
5.5	13,981,275	59,298	0.0042	0.9958	98.42	
6.5	12,801,212	15,236	0.0012	0.9988	98.00	
7.5	12,295,231	10,831	0.0009	0.9991	97.89	
8.5	12,062,698	8,329	0.0007	0.9993	97.80	
9.5	11,797,468	13,779	0.0012	0.9988	97.73	
10.5	10,734,881	9,579	0.0009	0.9991	97.62	
11.5	10,374,332	11,028	0.0011	0.9989	97.53	
12.5	10,227,298	17,988	0.0018	0.9982	97.43	
13.5	9,548,480	7,554	0.0008	0.9992	97.26	
14.5	9,015,788	6,913	0.0008	0.9992	97.18	
15.5	8,266,177	10,242	0.0012	0.9988	97.10	
16.5	7,333,950	6,617	0.0009	0.9991	96.98	
17.5	5,554,510	7,988	0.0014	0.9986	96.90	
18.5	4,221,160	9,202	0.0022	0.9978	96.76	
19.5	3,627,201	2,301	0.0006	0.9994	96.55	
20.5	2,909,516	2,897	0.0010	0.9990	96.49	
21.5	2,539,815	3,115	0.0012	0.9988	96.39	
22.5	2,253,901	2,807	0.0012	0.9988	96.27	
23.5	2,062,766	1,928	0.0009	0.9991	96.15	
24.5	1,808,823	3,783	0.0021	0.9979	96.06	
25.5	1,590,972	1,386	0.0009	0.9991	95.86	
26.5	1,331,773	3,599	0.0027	0.9973	95.78	
27.5	1,189,867	611	0.0005	0.9995	95.52	
28.5	1,049,311	2,487	0.0024	0.9976	95.47	
29.5	930,656	1,806	0.0019	0.9981	95.24	
30.5	811,589	6,481	0.0080	0.9920	95.06	
31.5	686,656	1,929	0.0028	0.9972	94.30	
32.5	583,919	3,235	0.0055	0.9945	94.03	
33.5	462,138	1,206	0.0026	0.9974	93.51	
34.5	397,902	2,104	0.0053	0.9947	93.27	
35.5	326,112	3,858	0.0118	0.9882	92.78	
36.5	281,711	15,739	0.0559	0.9441	91.68	
37.5	219,849	16,195	0.0737	0.9263	86.56	
38.5	177,564	12,010	0.0676	0.9324	80.18	

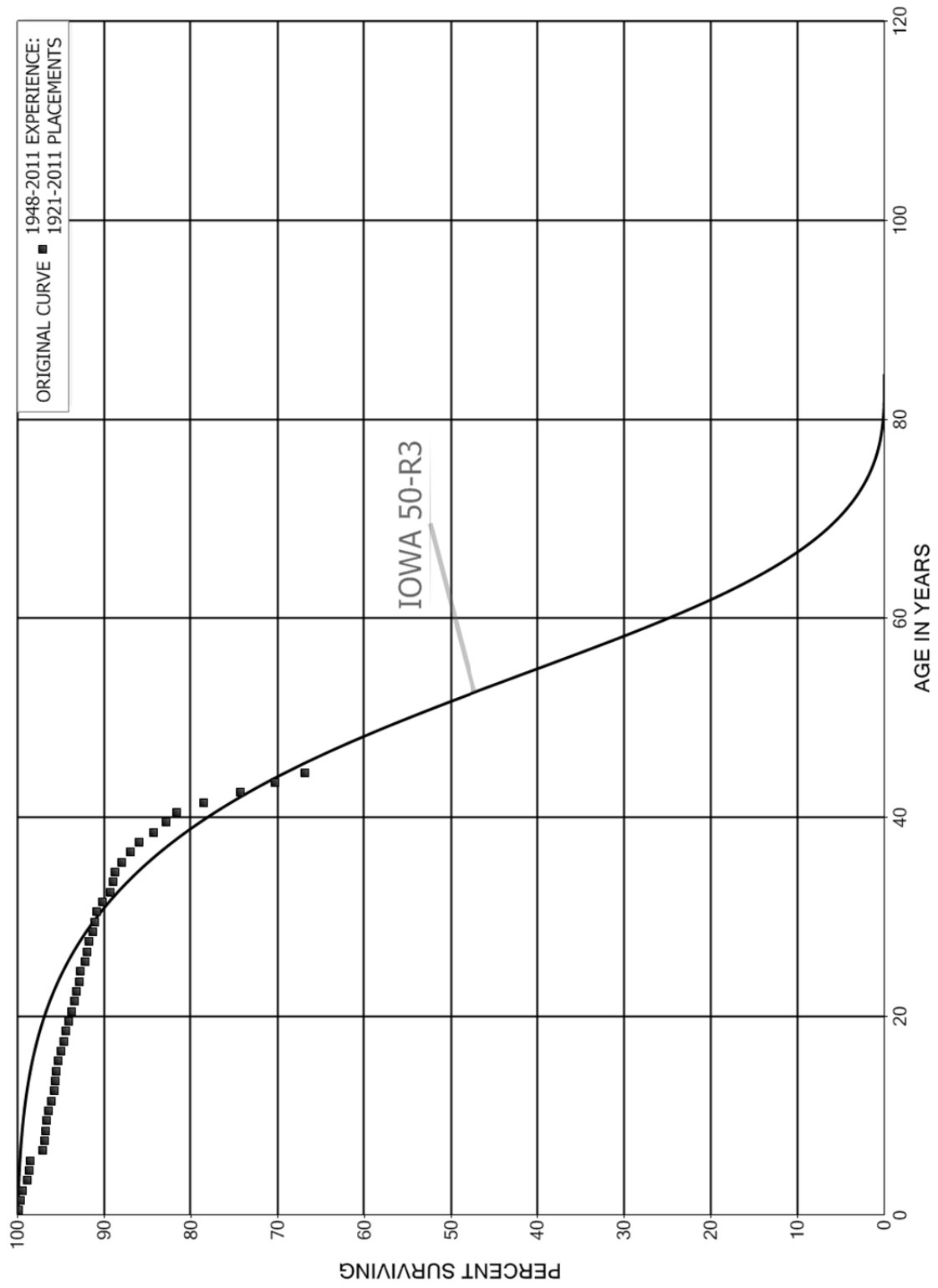
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ACCOUNT 366 UNDERGROUND CONDUIT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1921-2011			EXPERIENCE BAND 1948-2011			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	148,385	2,757	0.0186	0.9814	74.76	
40.5	64,133	2,109	0.0329	0.9671	73.37	
41.5	41,318	5,442	0.1317	0.8683	70.95	
42.5	21,018	5,001	0.2379	0.7621	61.61	
43.5	9,177	2,197	0.2394	0.7606	46.95	
44.5	6,127	4,597	0.7502	0.2498	35.71	
45.5	1,531	740	0.4832	0.5168	8.92	
46.5	791		0.0000	1.0000	4.61	
47.5	791		0.0000	1.0000	4.61	
48.5	791		0.0000	1.0000	4.61	
49.5	791		0.0000	1.0000	4.61	
50.5	791		0.0000	1.0000	4.61	
51.5	791		0.0000	1.0000	4.61	
52.5	791	791	1.0000		4.61	
53.5						

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ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1921-2011			EXPERIENCE BAND 1948-2011			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
0.0	23,395,029	42,738	0.0018	0.9982	100.00	
0.5	22,520,843	53,970	0.0024	0.9976	99.82	
1.5	21,872,388	37,411	0.0017	0.9983	99.58	
2.5	20,709,833	127,131	0.0061	0.9939	99.41	
3.5	19,553,271	33,079	0.0017	0.9983	98.80	
4.5	18,333,805	30,918	0.0017	0.9983	98.63	
5.5	17,505,982	239,481	0.0137	0.9863	98.46	
6.5	16,086,204	43,943	0.0027	0.9973	97.12	
7.5	14,973,038	16,763	0.0011	0.9989	96.85	
8.5	14,120,361	24,643	0.0017	0.9983	96.74	
9.5	13,532,397	22,459	0.0017	0.9983	96.57	
10.5	12,478,728	46,019	0.0037	0.9963	96.41	
11.5	11,725,438	35,815	0.0031	0.9969	96.06	
12.5	11,197,637	17,748	0.0016	0.9984	95.77	
13.5	10,330,060	12,060	0.0012	0.9988	95.61	
14.5	9,211,238	24,961	0.0027	0.9973	95.50	
15.5	8,246,995	27,122	0.0033	0.9967	95.24	
16.5	7,214,473	24,487	0.0034	0.9966	94.93	
17.5	6,837,989	12,086	0.0018	0.9982	94.61	
18.5	6,120,076	24,812	0.0041	0.9959	94.44	
19.5	5,301,292	16,193	0.0031	0.9969	94.06	
20.5	4,486,791	19,852	0.0044	0.9956	93.77	
21.5	4,352,359	9,657	0.0022	0.9978	93.36	
22.5	4,094,557	12,218	0.0030	0.9970	93.15	
23.5	3,887,326	7,813	0.0020	0.9980	92.87	
24.5	3,682,307	21,615	0.0059	0.9941	92.68	
25.5	3,472,989	5,672	0.0016	0.9984	92.14	
26.5	3,207,988	10,138	0.0032	0.9968	91.99	
27.5	2,991,737	12,668	0.0042	0.9958	91.70	
28.5	2,768,433	8,969	0.0032	0.9968	91.31	
29.5	2,580,222	3,788	0.0015	0.9985	91.01	
30.5	2,291,481	17,847	0.0078	0.9922	90.88	
31.5	1,980,572	18,553	0.0094	0.9906	90.17	
32.5	1,626,033	6,929	0.0043	0.9957	89.33	
33.5	1,256,311	3,418	0.0027	0.9973	88.95	
34.5	981,214	8,218	0.0084	0.9916	88.71	
35.5	745,478	8,486	0.0114	0.9886	87.96	
36.5	627,299	7,133	0.0114	0.9886	86.96	
37.5	531,031	10,570	0.0199	0.9801	85.97	
38.5	388,745	6,501	0.0167	0.9833	84.26	

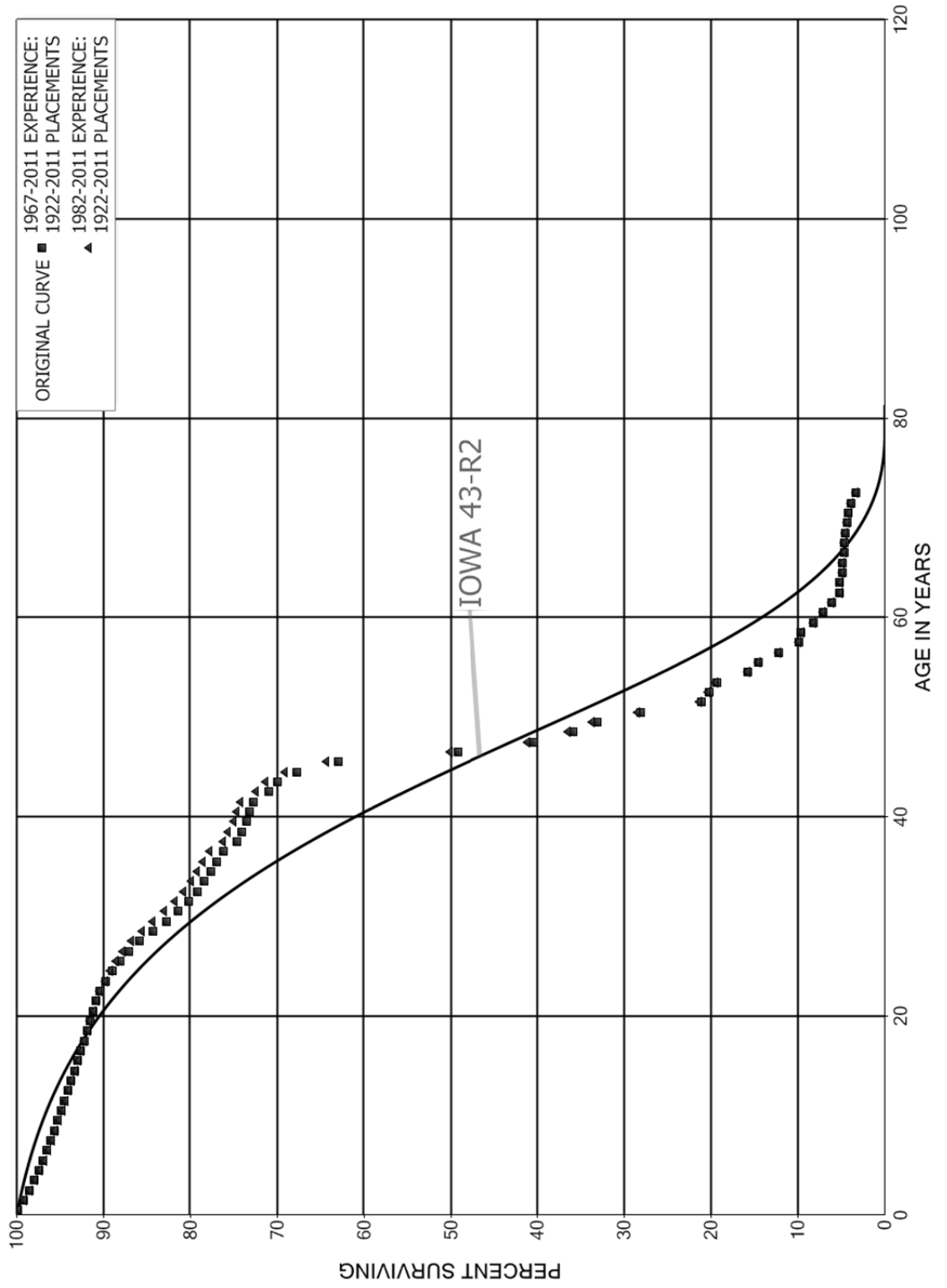
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ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1921-2011			EXPERIENCE BAND 1948-2011			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	302,982	4,466	0.0147	0.9853	82.85	
40.5	162,727	6,214	0.0382	0.9618	81.63	
41.5	132,397	7,138	0.0539	0.9461	78.51	
42.5	92,509	5,032	0.0544	0.9456	74.28	
43.5	62,001	2,962	0.0478	0.9522	70.24	
44.5	36,848	15,431	0.4188	0.5812	66.88	
45.5	21,417	21,310	0.9950	0.0050	38.88	
46.5					0.19	

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ORIGINAL LIFE TABLE

PLACEMENT BAND 1922-2011			EXPERIENCE BAND 1967-2011			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
0.0	109,081,164	229,992	0.0021	0.9979	100.00	
0.5	105,583,808	665,413	0.0063	0.9937	99.79	
1.5	101,295,292	675,226	0.0067	0.9933	99.16	
2.5	96,110,513	540,248	0.0056	0.9944	98.50	
3.5	91,021,310	461,027	0.0051	0.9949	97.95	
4.5	86,707,178	454,058	0.0052	0.9948	97.45	
5.5	83,871,677	361,807	0.0043	0.9957	96.94	
6.5	80,062,079	392,584	0.0049	0.9951	96.52	
7.5	77,033,836	321,427	0.0042	0.9958	96.05	
8.5	74,263,713	294,578	0.0040	0.9960	95.65	
9.5	71,902,624	320,737	0.0045	0.9955	95.27	
10.5	69,427,502	279,852	0.0040	0.9960	94.84	
11.5	66,283,970	264,455	0.0040	0.9960	94.46	
12.5	64,132,932	232,709	0.0036	0.9964	94.08	
13.5	63,029,184	284,234	0.0045	0.9955	93.74	
14.5	60,813,775	245,608	0.0040	0.9960	93.32	
15.5	58,056,021	207,522	0.0036	0.9964	92.94	
16.5	55,185,008	237,362	0.0043	0.9957	92.61	
17.5	51,263,340	195,810	0.0038	0.9962	92.21	
18.5	48,584,740	165,832	0.0034	0.9966	91.86	
19.5	45,384,063	197,859	0.0044	0.9956	91.55	
20.5	41,766,306	150,911	0.0036	0.9964	91.15	
21.5	39,734,447	180,285	0.0045	0.9955	90.82	
22.5	37,152,997	279,894	0.0075	0.9925	90.41	
23.5	34,476,804	297,927	0.0086	0.9914	89.72	
24.5	31,519,058	315,017	0.0100	0.9900	88.95	
25.5	29,175,518	324,318	0.0111	0.9889	88.06	
26.5	26,595,600	387,610	0.0146	0.9854	87.08	
27.5	23,032,882	412,487	0.0179	0.9821	85.81	
28.5	20,960,977	378,719	0.0181	0.9819	84.28	
29.5	18,586,076	300,052	0.0161	0.9839	82.75	
30.5	16,728,618	247,835	0.0148	0.9852	81.42	
31.5	14,812,196	184,543	0.0125	0.9875	80.21	
32.5	12,483,758	129,481	0.0104	0.9896	79.21	
33.5	10,700,750	103,046	0.0096	0.9904	78.39	
34.5	9,309,627	77,193	0.0083	0.9917	77.63	
35.5	8,282,367	91,615	0.0111	0.9889	76.99	
36.5	7,545,151	151,123	0.0200	0.9800	76.14	
37.5	6,649,701	48,300	0.0073	0.9927	74.61	
38.5	5,844,359	48,818	0.0084	0.9916	74.07	

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ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1922-2011			EXPERIENCE BAND 1967-2011			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	5,165,818	22,565	0.0044	0.9956	73.45	
40.5	4,604,423	25,962	0.0056	0.9944	73.13	
41.5	4,093,936	99,128	0.0242	0.9758	72.72	
42.5	3,680,599	53,331	0.0145	0.9855	70.96	
43.5	3,346,534	106,486	0.0318	0.9682	69.93	
44.5	3,032,138	210,528	0.0694	0.9306	67.71	
45.5	2,661,440	585,592	0.2200	0.7800	63.01	
46.5	1,939,825	346,981	0.1789	0.8211	49.14	
47.5	1,488,429	166,677	0.1120	0.8880	40.35	
48.5	1,207,177	91,545	0.0758	0.9242	35.83	
49.5	999,545	154,069	0.1541	0.8459	33.12	
50.5	747,317	185,320	0.2480	0.7520	28.01	
51.5	522,767	22,468	0.0430	0.9570	21.07	
52.5	465,440	19,941	0.0428	0.9572	20.16	
53.5	399,694	74,923	0.1875	0.8125	19.30	
54.5	320,578	24,490	0.0764	0.9236	15.68	
55.5	295,786	46,545	0.1574	0.8426	14.48	
56.5	249,241	48,196	0.1934	0.8066	12.20	
57.5	181,383	5,153	0.0284	0.9716	9.84	
58.5	176,230	25,408	0.1442	0.8558	9.56	
59.5	150,822	20,274	0.1344	0.8656	8.18	
60.5	130,548	18,381	0.1408	0.8592	7.08	
61.5	112,167	17,531	0.1563	0.8437	6.09	
62.5	87,625		0.0000	1.0000	5.14	
63.5	77,537	3,740	0.0482	0.9518	5.14	
64.5	53,205	816	0.0153	0.9847	4.89	
65.5	41,691	1,534	0.0368	0.9632	4.81	
66.5	32,386		0.0000	1.0000	4.64	
67.5	28,297	722	0.0255	0.9745	4.64	
68.5	25,670	1,343	0.0523	0.9477	4.52	
69.5	22,784	804	0.0353	0.9647	4.28	
70.5	21,434	1,580	0.0737	0.9263	4.13	
71.5	18,494	2,364	0.1278	0.8722	3.83	
72.5	15,597	5,158	0.3307	0.6693	3.34	
73.5	10,118	660	0.0652	0.9348	2.23	
74.5	8,910	845	0.0949	0.9051	2.09	
75.5	6,598	1,012	0.1533	0.8467	1.89	
76.5	5,587	98	0.0175	0.9825	1.60	
77.5	5,489	1,740	0.3170	0.6830	1.57	
78.5	3,749	119	0.0318	0.9682	1.07	



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ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1922-2011			EXPERIENCE BAND 1967-2011			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	3,364	455	0.1353	0.8647	1.04	
80.5	2,909	609	0.2094	0.7906	0.90	
81.5	2,300	1,201	0.5223	0.4777	0.71	
82.5	979		0.0000	1.0000	0.34	
83.5	979	147	0.1501	0.8499	0.34	
84.5	321		0.0000	1.0000	0.29	
85.5	321		0.0000	1.0000	0.29	
86.5	147	147	1.0000		0.29	
87.5						

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ACCOUNT 368 LINE TRANSFORMERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1922-2011			EXPERIENCE BAND 1982-2011			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
0.0	91,729,719	224,630	0.0024	0.9976	100.00	
0.5	89,773,320	608,776	0.0068	0.9932	99.76	
1.5	87,261,728	621,856	0.0071	0.9929	99.08	
2.5	84,388,828	508,321	0.0060	0.9940	98.37	
3.5	81,172,593	427,764	0.0053	0.9947	97.78	
4.5	78,406,243	412,018	0.0053	0.9947	97.26	
5.5	76,798,260	336,776	0.0044	0.9956	96.75	
6.5	73,652,110	355,146	0.0048	0.9952	96.33	
7.5	71,372,625	299,681	0.0042	0.9958	95.86	
8.5	69,314,272	273,598	0.0039	0.9961	95.46	
9.5	67,463,218	299,455	0.0044	0.9956	95.09	
10.5	65,372,886	260,025	0.0040	0.9960	94.66	
11.5	62,547,893	242,891	0.0039	0.9961	94.29	
12.5	60,549,302	206,652	0.0034	0.9966	93.92	
13.5	59,654,784	264,656	0.0044	0.9956	93.60	
14.5	57,582,564	222,136	0.0039	0.9961	93.18	
15.5	54,999,240	188,542	0.0034	0.9966	92.83	
16.5	52,232,094	217,709	0.0042	0.9958	92.51	
17.5	48,479,496	180,588	0.0037	0.9963	92.12	
18.5	46,007,350	157,027	0.0034	0.9966	91.78	
19.5	42,979,445	191,086	0.0044	0.9956	91.47	
20.5	39,506,150	144,701	0.0037	0.9963	91.06	
21.5	36,675,083	140,780	0.0038	0.9962	90.73	
22.5	34,316,062	228,452	0.0067	0.9933	90.38	
23.5	31,869,023	229,813	0.0072	0.9928	89.78	
24.5	29,213,797	212,980	0.0073	0.9927	89.13	
25.5	27,219,284	238,795	0.0088	0.9912	88.48	
26.5	24,993,052	287,410	0.0115	0.9885	87.70	
27.5	21,790,850	302,401	0.0139	0.9861	86.69	
28.5	19,982,196	281,640	0.0141	0.9859	85.49	
29.5	17,833,104	282,901	0.0159	0.9841	84.29	
30.5	16,112,896	236,593	0.0147	0.9853	82.95	
31.5	14,325,326	178,224	0.0124	0.9876	81.73	
32.5	12,052,017	124,485	0.0103	0.9897	80.71	
33.5	10,305,183	97,628	0.0095	0.9905	79.88	
34.5	8,953,173	69,792	0.0078	0.9922	79.12	
35.5	7,953,306	81,865	0.0103	0.9897	78.51	
36.5	7,507,104	151,123	0.0201	0.9799	77.70	
37.5	6,620,380	48,300	0.0073	0.9927	76.13	
38.5	5,818,621	48,818	0.0084	0.9916	75.58	

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ACCOUNT 368 LINE TRANSFORMERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1922-2011			EXPERIENCE BAND 1982-2011			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	5,142,304	22,565	0.0044	0.9956	74.94	
40.5	4,579,443	25,962	0.0057	0.9943	74.62	
41.5	4,070,607	99,128	0.0244	0.9756	74.19	
42.5	3,658,259	53,331	0.0146	0.9854	72.39	
43.5	3,329,387	106,486	0.0320	0.9680	71.33	
44.5	3,016,726	210,528	0.0698	0.9302	69.05	
45.5	2,649,157	585,592	0.2210	0.7790	64.23	
46.5	1,928,404	346,981	0.1799	0.8201	50.03	
47.5	1,477,756	166,677	0.1128	0.8872	41.03	
48.5	1,196,624	91,545	0.0765	0.9235	36.40	
49.5	989,377	154,069	0.1557	0.8443	33.62	
50.5	737,148	185,320	0.2514	0.7486	28.38	
51.5	513,759	22,468	0.0437	0.9563	21.25	
52.5	457,165	19,941	0.0436	0.9564	20.32	
53.5	392,075	74,923	0.1911	0.8089	19.43	
54.5	314,557	24,490	0.0779	0.9221	15.72	
55.5	292,037	46,545	0.1594	0.8406	14.49	
56.5	246,442	48,196	0.1956	0.8044	12.18	
57.5	180,281	5,153	0.0286	0.9714	9.80	
58.5	175,751	25,408	0.1446	0.8554	9.52	
59.5	150,822	20,274	0.1344	0.8656	8.14	
60.5	130,548	18,381	0.1408	0.8592	7.05	
61.5	112,167	17,531	0.1563	0.8437	6.06	
62.5	87,625		0.0000	1.0000	5.11	
63.5	77,537	3,740	0.0482	0.9518	5.11	
64.5	53,205	816	0.0153	0.9847	4.86	
65.5	41,691	1,534	0.0368	0.9632	4.79	
66.5	32,386		0.0000	1.0000	4.61	
67.5	28,297	722	0.0255	0.9745	4.61	
68.5	25,670	1,343	0.0523	0.9477	4.50	
69.5	22,784	804	0.0353	0.9647	4.26	
70.5	21,434	1,580	0.0737	0.9263	4.11	
71.5	18,494	2,364	0.1278	0.8722	3.81	
72.5	15,597	5,158	0.3307	0.6693	3.32	
73.5	10,118	660	0.0652	0.9348	2.22	
74.5	8,910	845	0.0949	0.9051	2.08	
75.5	6,598	1,012	0.1533	0.8467	1.88	
76.5	5,587	98	0.0175	0.9825	1.59	
77.5	5,489	1,740	0.3170	0.6830	1.56	
78.5	3,749	119	0.0318	0.9682	1.07	

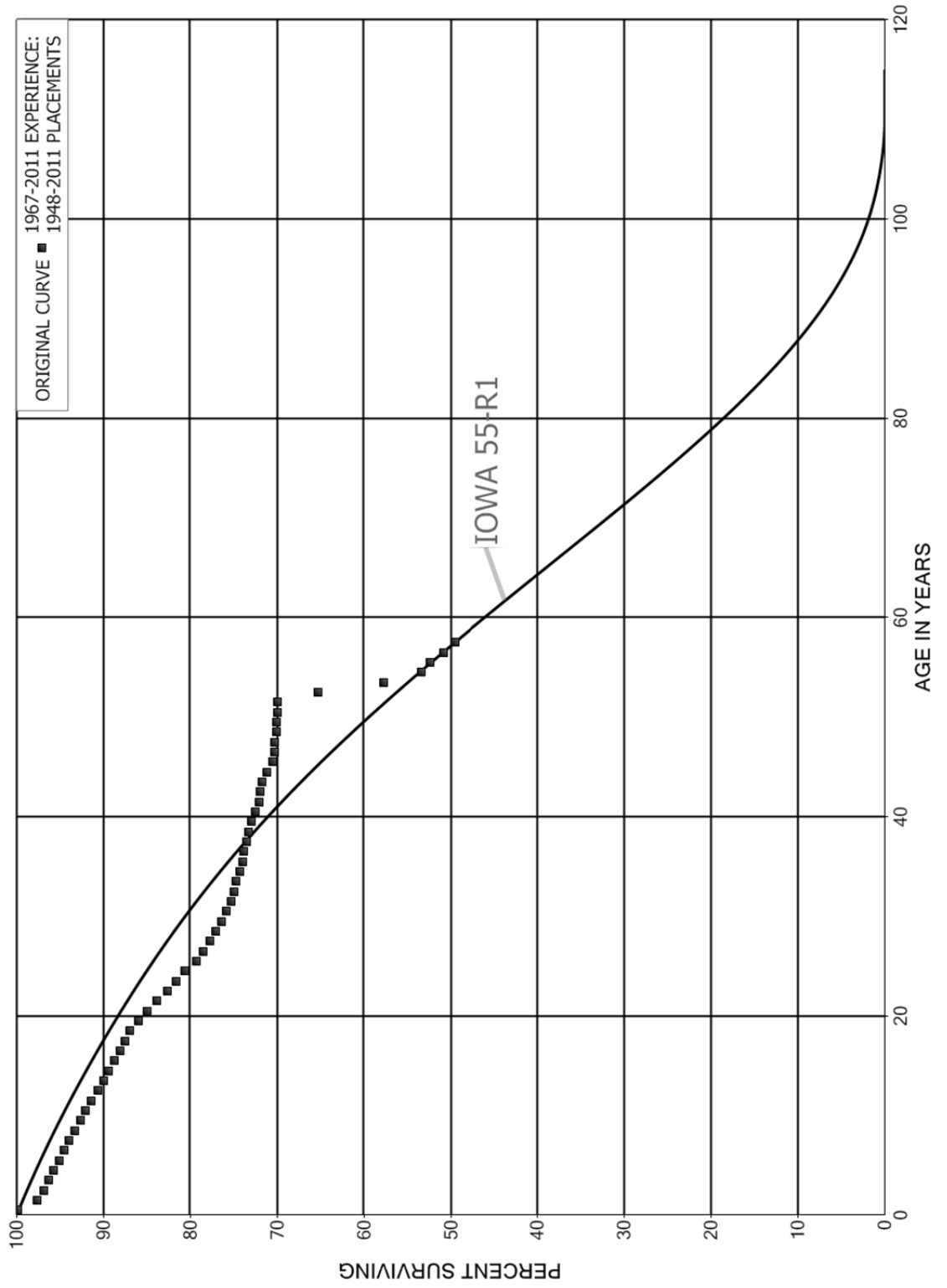
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ACCOUNT 368 LINE TRANSFORMERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1922-2011			EXPERIENCE BAND 1982-2011			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	3,364	455	0.1353	0.8647	1.03	
80.5	2,909	609	0.2094	0.7906	0.89	
81.5	2,300	1,201	0.5223	0.4777	0.71	
82.5	979		0.0000	1.0000	0.34	
83.5	979	147	0.1501	0.8499	0.34	
84.5	321		0.0000	1.0000	0.29	
85.5	321		0.0000	1.0000	0.29	
86.5	147	147	1.0000		0.29	
87.5						

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ACCOUNT 369.1 OVERHEAD SERVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1948-2011			EXPERIENCE BAND 1967-2011			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
0.0	18,922,932	27,808	0.0015	0.9985	100.00	
0.5	18,157,579	413,464	0.0228	0.9772	99.85	
1.5	17,037,946	127,836	0.0075	0.9925	97.58	
2.5	16,267,223	90,876	0.0056	0.9944	96.85	
3.5	15,669,542	102,712	0.0066	0.9934	96.31	
4.5	15,021,413	94,914	0.0063	0.9937	95.67	
5.5	14,644,978	82,723	0.0056	0.9944	95.07	
6.5	14,005,170	92,212	0.0066	0.9934	94.53	
7.5	13,590,748	90,423	0.0067	0.9933	93.91	
8.5	13,264,361	87,833	0.0066	0.9934	93.29	
9.5	12,860,826	87,306	0.0068	0.9932	92.67	
10.5	12,862,080	93,601	0.0073	0.9927	92.04	
11.5	11,402,129	92,545	0.0081	0.9919	91.37	
12.5	11,016,237	80,694	0.0073	0.9927	90.63	
13.5	10,337,534	71,500	0.0069	0.9931	89.96	
14.5	10,020,852	69,930	0.0070	0.9930	89.34	
15.5	9,473,378	64,097	0.0068	0.9932	88.72	
16.5	9,048,911	60,584	0.0067	0.9933	88.12	
17.5	8,402,429	53,243	0.0063	0.9937	87.53	
18.5	8,764,992	98,881	0.0113	0.9887	86.97	
19.5	8,452,586	107,704	0.0127	0.9873	85.99	
20.5	7,954,012	103,774	0.0130	0.9870	84.90	
21.5	7,557,381	105,979	0.0140	0.9860	83.79	
22.5	7,282,562	83,894	0.0115	0.9885	82.61	
23.5	6,986,817	87,149	0.0125	0.9875	81.66	
24.5	6,680,161	108,071	0.0162	0.9838	80.64	
25.5	6,175,593	66,042	0.0107	0.9893	79.34	
26.5	5,845,024	55,036	0.0094	0.9906	78.49	
27.5	5,536,714	47,694	0.0086	0.9914	77.75	
28.5	5,221,916	43,428	0.0083	0.9917	77.08	
29.5	4,854,093	41,424	0.0085	0.9915	76.44	
30.5	4,482,090	32,036	0.0071	0.9929	75.79	
31.5	4,144,175	15,828	0.0038	0.9962	75.25	
32.5	3,818,091	12,293	0.0032	0.9968	74.96	
33.5	3,534,164	18,397	0.0052	0.9948	74.72	
34.5	3,267,909	14,788	0.0045	0.9955	74.33	
35.5	3,032,527	5,553	0.0018	0.9982	73.99	
36.5	2,840,756	13,425	0.0047	0.9953	73.86	
37.5	2,642,903	9,745	0.0037	0.9963	73.51	
38.5	2,458,740	10,673	0.0043	0.9957	73.24	

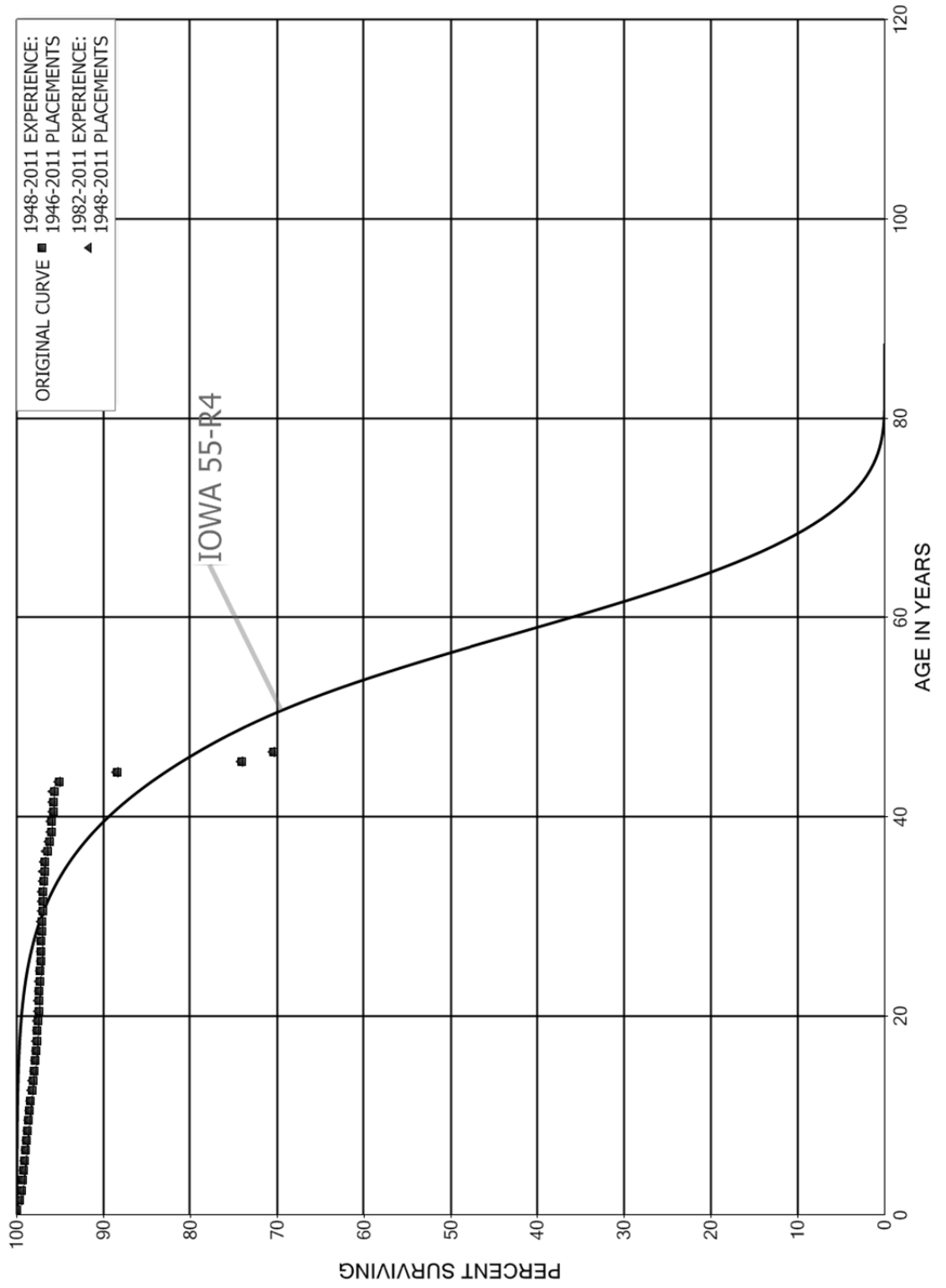
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ACCOUNT 369.1 OVERHEAD SERVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1948-2011			EXPERIENCE BAND 1967-2011			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	2,273,518	14,520	0.0064	0.9936	72.92	
40.5	2,092,762	10,665	0.0051	0.9949	72.45	
41.5	1,921,572	3,333	0.0017	0.9983	72.08	
42.5	1,769,755	4,869	0.0028	0.9972	71.96	
43.5	1,610,001	12,215	0.0076	0.9924	71.76	
44.5	1,448,092	14,325	0.0099	0.9901	71.22	
45.5	1,309,694	3,533	0.0027	0.9973	70.51	
46.5	1,158,196	1,412	0.0012	0.9988	70.32	
47.5	982,242	2,119	0.0022	0.9978	70.24	
48.5	817,921	556	0.0007	0.9993	70.08	
49.5	692,866	444	0.0006	0.9994	70.04	
50.5	581,892	170	0.0003	0.9997	69.99	
51.5	455,775	30,391	0.0667	0.9333	69.97	
52.5	312,255	36,003	0.1153	0.8847	65.31	
53.5	179,804	13,680	0.0761	0.9239	57.78	
54.5	119,521	2,121	0.0177	0.9823	53.38	
55.5	101,577	3,063	0.0302	0.9698	52.43	
56.5	83,093	2,121	0.0255	0.9745	50.85	
57.5					49.55	

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ACCOUNT 369.2 UNDERGROUND SERVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1946-2011			EXPERIENCE BAND 1948-2011			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
0.0	33,250,535	21,597	0.0006	0.9994	100.00	
0.5	32,176,899	102,829	0.0032	0.9968	99.94	
1.5	30,802,389	67,035	0.0022	0.9978	99.62	
2.5	29,310,445	32,626	0.0011	0.9989	99.40	
3.5	27,453,573	35,860	0.0013	0.9987	99.29	
4.5	25,342,481	26,402	0.0010	0.9990	99.16	
5.5	23,808,998	39,505	0.0017	0.9983	99.06	
6.5	21,978,024	20,568	0.0009	0.9991	98.89	
7.5	20,246,350	19,740	0.0010	0.9990	98.80	
8.5	18,914,521	16,362	0.0009	0.9991	98.70	
9.5	17,824,199	23,674	0.0013	0.9987	98.62	
10.5	17,265,337	21,341	0.0012	0.9988	98.49	
11.5	14,697,569	21,269	0.0014	0.9986	98.36	
12.5	13,652,306	15,714	0.0012	0.9988	98.22	
13.5	12,307,639	19,112	0.0016	0.9984	98.11	
14.5	11,163,127	19,676	0.0018	0.9982	97.96	
15.5	9,896,452	7,671	0.0008	0.9992	97.78	
16.5	8,923,225	6,447	0.0007	0.9993	97.71	
17.5	7,596,700	2,600	0.0003	0.9997	97.64	
18.5	6,850,183	5,616	0.0008	0.9992	97.60	
19.5	6,403,358	5,397	0.0008	0.9992	97.52	
20.5	5,442,277	910	0.0002	0.9998	97.44	
21.5	4,917,739	3,559	0.0007	0.9993	97.43	
22.5	4,637,405	2,701	0.0006	0.9994	97.35	
23.5	4,353,788	1,303	0.0003	0.9997	97.30	
24.5	4,062,961	3,877	0.0010	0.9990	97.27	
25.5	3,607,955	849	0.0002	0.9998	97.18	
26.5	3,112,381	661	0.0002	0.9998	97.15	
27.5	2,678,440	599	0.0002	0.9998	97.13	
28.5	2,414,052	825	0.0003	0.9997	97.11	
29.5	2,165,193	1,623	0.0007	0.9993	97.08	
30.5	1,954,034	664	0.0003	0.9997	97.00	
31.5	1,737,943	1,039	0.0006	0.9994	96.97	
32.5	1,400,287	1,622	0.0012	0.9988	96.91	
33.5	1,086,948	409	0.0004	0.9996	96.80	
34.5	786,683	415	0.0005	0.9995	96.77	
35.5	567,940	1,606	0.0028	0.9972	96.71	
36.5	429,577	1,360	0.0032	0.9968	96.44	
37.5	320,747	679	0.0021	0.9979	96.14	
38.5	234,771	49	0.0002	0.9998	95.93	

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ACCOUNT 369.2 UNDERGROUND SERVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1946-2011			EXPERIENCE BAND 1948-2011			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	190,424	354	0.0019	0.9981	95.91	
40.5	149,293	46	0.0003	0.9997	95.73	
41.5	134,589	71	0.0005	0.9995	95.70	
42.5	117,065	720	0.0061	0.9939	95.65	
43.5	86,302	6,024	0.0698	0.9302	95.07	
44.5	61,651	10,007	0.1623	0.8377	88.43	
45.5	24,605	1,222	0.0497	0.9503	74.08	
46.5	3,498	298	0.0851	0.9149	70.40	
47.5	3,200	1,369	0.4278	0.5722	64.41	
48.5	1,585	159	0.1003	0.8997	36.85	
49.5	1,426	270	0.1891	0.8109	33.16	
50.5	1,157	11	0.0093	0.9907	26.89	
51.5	1,146	1	0.0010	0.9990	26.64	
52.5	1,145	13	0.0115	0.9885	26.61	
53.5	1,131	1,131	1.0000		26.30	
54.5						

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ACCOUNT 369.2 UNDERGROUND SERVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1948-2011			EXPERIENCE BAND 1982-2011			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
0.0	30,944,689	21,597	0.0007	0.9993	100.00	
0.5	30,096,038	91,031	0.0030	0.9970	99.93	
1.5	28,970,104	58,449	0.0020	0.9980	99.63	
2.5	27,837,937	29,301	0.0011	0.9989	99.43	
3.5	26,305,150	31,085	0.0012	0.9988	99.32	
4.5	24,516,091	26,180	0.0011	0.9989	99.20	
5.5	23,207,565	38,467	0.0017	0.9983	99.10	
6.5	21,518,907	19,786	0.0009	0.9991	98.93	
7.5	19,900,334	18,732	0.0009	0.9991	98.84	
8.5	18,662,281	16,073	0.0009	0.9991	98.75	
9.5	17,619,439	23,600	0.0013	0.9987	98.67	
10.5	17,102,503	20,748	0.0012	0.9988	98.53	
11.5	14,550,941	21,269	0.0015	0.9985	98.41	
12.5	13,524,217	15,456	0.0011	0.9989	98.27	
13.5	12,211,102	19,112	0.0016	0.9984	98.16	
14.5	11,088,131	19,676	0.0018	0.9982	98.00	
15.5	9,850,461	7,318	0.0007	0.9993	97.83	
16.5	8,902,543	6,447	0.0007	0.9993	97.76	
17.5	7,584,217	2,600	0.0003	0.9997	97.69	
18.5	6,843,122	5,616	0.0008	0.9992	97.65	
19.5	6,398,084	5,397	0.0008	0.9992	97.57	
20.5	5,437,401	910	0.0002	0.9998	97.49	
21.5	4,912,863	3,559	0.0007	0.9993	97.47	
22.5	4,632,529	2,701	0.0006	0.9994	97.40	
23.5	4,349,173	1,303	0.0003	0.9997	97.35	
24.5	4,058,346	3,877	0.0010	0.9990	97.32	
25.5	3,603,340	849	0.0002	0.9998	97.23	
26.5	3,107,766	661	0.0002	0.9998	97.20	
27.5	2,675,419	599	0.0002	0.9998	97.18	
28.5	2,411,031	825	0.0003	0.9997	97.16	
29.5	2,162,172	413	0.0002	0.9998	97.13	
30.5	1,952,223	12	0.0000	1.0000	97.11	
31.5	1,736,964	1,039	0.0006	0.9994	97.11	
32.5	1,399,308	1,622	0.0012	0.9988	97.05	
33.5	1,086,948	409	0.0004	0.9996	96.94	
34.5	786,683	415	0.0005	0.9995	96.90	
35.5	567,940	1,606	0.0028	0.9972	96.85	
36.5	429,577	1,360	0.0032	0.9968	96.58	
37.5	320,747	679	0.0021	0.9979	96.27	
38.5	234,771	49	0.0002	0.9998	96.07	

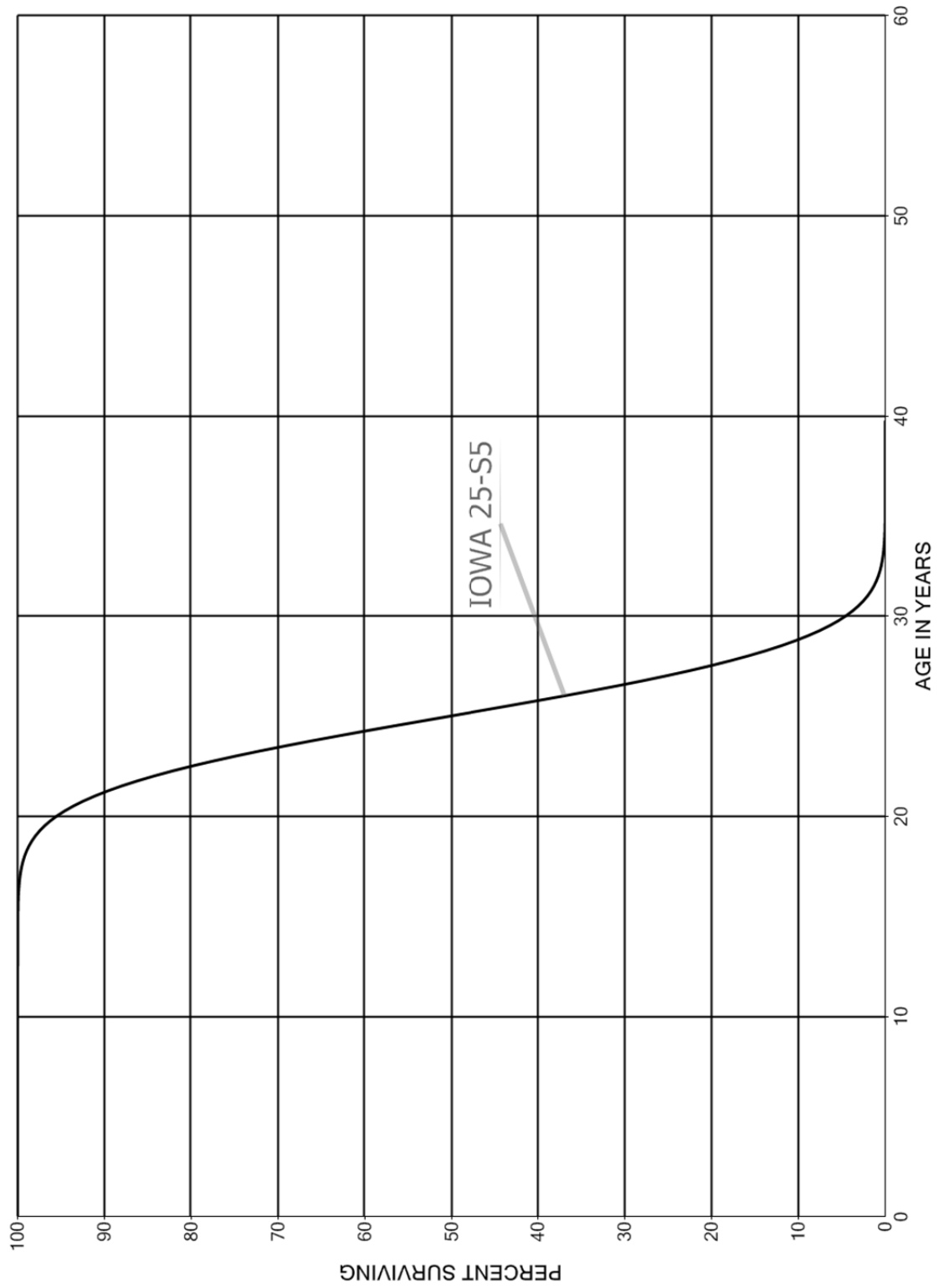
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ACCOUNT 369.2 UNDERGROUND SERVICES

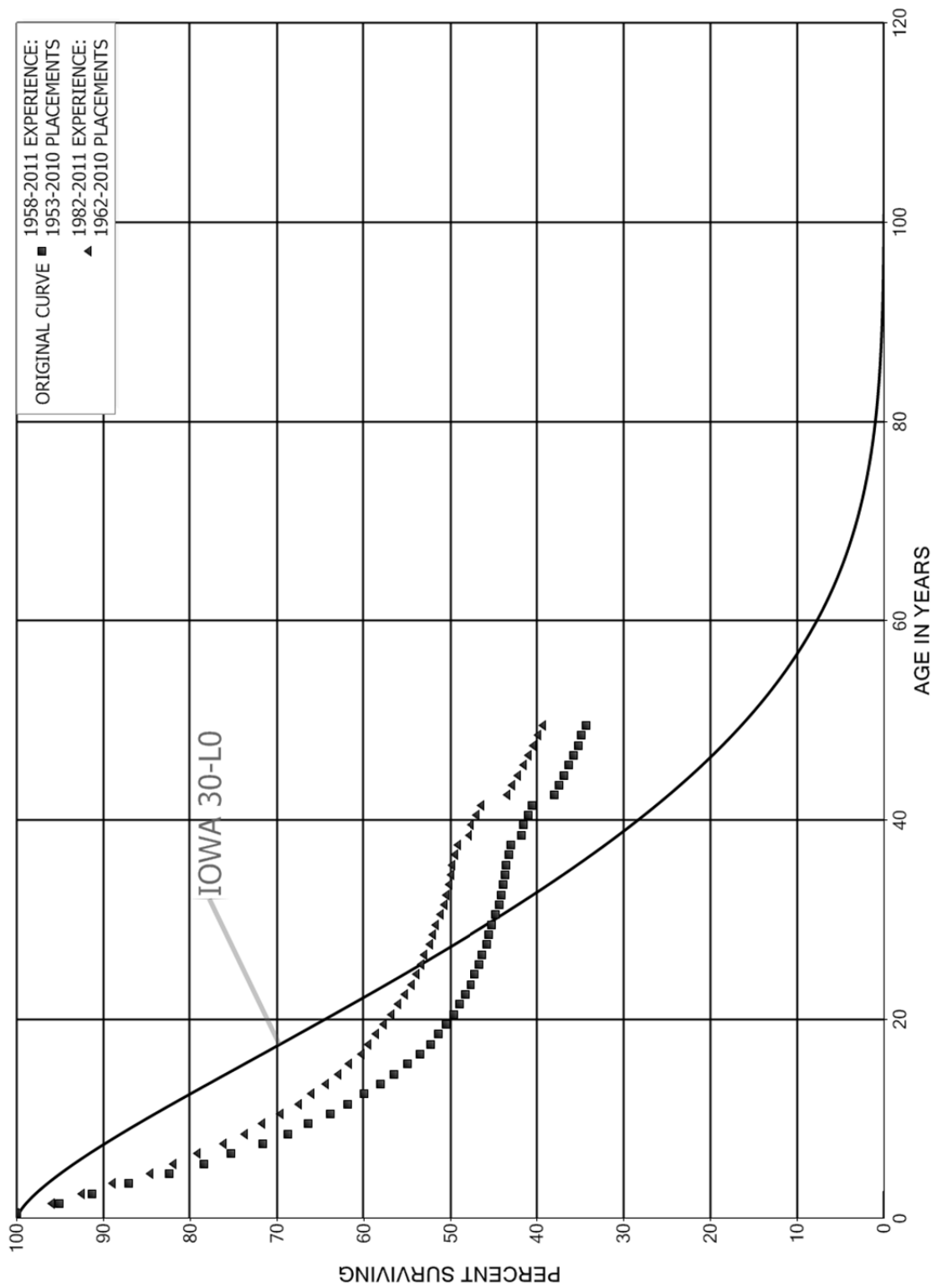
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1948-2011			EXPERIENCE BAND 1982-2011			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	190,424	354	0.0019	0.9981	96.05	
40.5	149,293	46	0.0003	0.9997	95.87	
41.5	134,589	71	0.0005	0.9995	95.84	
42.5	117,065	720	0.0061	0.9939	95.79	
43.5	86,302	6,024	0.0698	0.9302	95.20	
44.5	61,651	10,007	0.1623	0.8377	88.55	
45.5	24,605	1,222	0.0497	0.9503	74.18	
46.5	3,498	298	0.0851	0.9149	70.49	
47.5	3,200	1,369	0.4278	0.5722	64.50	
48.5	1,585	159	0.1003	0.8997	36.91	
49.5	1,426	270	0.1891	0.8109	33.20	
50.5	1,157	11	0.0093	0.9907	26.93	
51.5	1,146	1	0.0010	0.9990	26.67	
52.5	1,145	13	0.0115	0.9885	26.65	
53.5	1,131	1,131	1.0000		26.34	
54.5						

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ACCOUNT 370 METERS  
SMOOTH SURVIVOR CURVE



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 ACCOUNT 371 INSTALLATIONS ON CUSTOMER PREMISES  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



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ACCOUNT 371 INSTALLATIONS ON CUSTOMER PREMISES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1953-2010			EXPERIENCE BAND 1958-2011		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,231,065		0.0000	1.0000	100.00
0.5	1,231,065	60,800	0.0494	0.9506	100.00
1.5	1,168,934	47,007	0.0402	0.9598	95.06
2.5	1,121,415	51,882	0.0463	0.9537	91.24
3.5	1,069,398	56,295	0.0526	0.9474	87.02
4.5	1,014,241	49,089	0.0484	0.9516	82.44
5.5	964,500	39,174	0.0406	0.9594	78.45
6.5	925,326	44,552	0.0481	0.9519	75.26
7.5	880,775	35,150	0.0399	0.9601	71.64
8.5	843,853	29,306	0.0347	0.9653	68.78
9.5	812,062	30,637	0.0377	0.9623	66.39
10.5	781,112	25,231	0.0323	0.9677	63.88
11.5	750,911	22,755	0.0303	0.9697	61.82
12.5	719,879	22,667	0.0315	0.9685	59.95
13.5	697,048	19,167	0.0275	0.9725	58.06
14.5	676,420	18,125	0.0268	0.9732	56.46
15.5	657,710	17,573	0.0267	0.9733	54.95
16.5	638,278	13,699	0.0215	0.9785	53.48
17.5	621,913	11,363	0.0183	0.9817	52.33
18.5	604,527	10,769	0.0178	0.9822	51.38
19.5	589,896	9,477	0.0161	0.9839	50.46
20.5	579,172	8,419	0.0145	0.9855	49.65
21.5	570,753	7,313	0.0128	0.9872	48.93
22.5	559,308	7,906	0.0141	0.9859	48.30
23.5	548,516	5,644	0.0103	0.9897	47.62
24.5	540,191	5,856	0.0108	0.9892	47.13
25.5	529,236	3,695	0.0070	0.9930	46.62
26.5	525,312	6,335	0.0121	0.9879	46.29
27.5	515,928	2,985	0.0058	0.9942	45.74
28.5	501,470	3,666	0.0073	0.9927	45.47
29.5	465,083	4,344	0.0093	0.9907	45.14
30.5	424,044	3,645	0.0086	0.9914	44.72
31.5	399,480	2,049	0.0051	0.9949	44.33
32.5	362,153	2,218	0.0061	0.9939	44.11
33.5	331,502	1,540	0.0046	0.9954	43.84
34.5	307,179	1,097	0.0036	0.9964	43.63
35.5	279,882	1,728	0.0062	0.9938	43.48
36.5	259,950	1,868	0.0072	0.9928	43.21
37.5	240,786	6,484	0.0269	0.9731	42.90
38.5	212,697	1,068	0.0050	0.9950	41.74

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ACCOUNT 371 INSTALLATIONS ON CUSTOMER PREMISES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1953-2010			EXPERIENCE BAND 1958-2011			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	192,916	2,615	0.0136	0.9864	41.53	
40.5	166,880	1,892	0.0113	0.9887	40.97	
41.5	144,339	9,278	0.0643	0.9357	40.50	
42.5	115,193	1,586	0.0138	0.9862	37.90	
43.5	98,356	1,462	0.0149	0.9851	37.38	
44.5	78,850	1,260	0.0160	0.9840	36.82	
45.5	61,285	811	0.0132	0.9868	36.24	
46.5	48,457	722	0.0149	0.9851	35.76	
47.5	29,469	365	0.0124	0.9876	35.22	
48.5	17,456	268	0.0153	0.9847	34.79	
49.5					34.25	



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ACCOUNT 371 INSTALLATIONS ON CUSTOMER PREMISES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1962-2010			EXPERIENCE BAND 1982-2011		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	134,508		0.0000	1.0000	100.00
0.5	198,057	8,316	0.0420	0.9580	100.00
1.5	231,558	8,147	0.0352	0.9648	95.80
2.5	273,077	10,751	0.0394	0.9606	92.43
3.5	306,910	14,899	0.0485	0.9515	88.79
4.5	329,041	10,267	0.0312	0.9688	84.48
5.5	360,361	12,320	0.0342	0.9658	81.85
6.5	380,311	14,328	0.0377	0.9623	79.05
7.5	394,126	12,480	0.0317	0.9683	76.07
8.5	415,856	11,360	0.0273	0.9727	73.66
9.5	432,677	12,873	0.0298	0.9702	71.65
10.5	452,391	13,527	0.0299	0.9701	69.52
11.5	465,052	9,984	0.0215	0.9785	67.44
12.5	478,177	12,437	0.0260	0.9740	65.99
13.5	490,100	10,638	0.0217	0.9783	64.27
14.5	504,770	10,410	0.0206	0.9794	62.88
15.5	518,980	11,677	0.0225	0.9775	61.58
16.5	523,810	6,994	0.0134	0.9866	60.20
17.5	544,068	8,296	0.0152	0.9848	59.39
18.5	557,512	7,940	0.0142	0.9858	58.49
19.5	589,698	9,477	0.0161	0.9839	57.65
20.5	578,974	8,419	0.0145	0.9855	56.73
21.5	570,555	7,313	0.0128	0.9872	55.90
22.5	559,110	7,906	0.0141	0.9859	55.19
23.5	548,319	5,578	0.0102	0.9898	54.41
24.5	540,059	5,790	0.0107	0.9893	53.85
25.5	529,170	3,629	0.0069	0.9931	53.27
26.5	525,312	6,335	0.0121	0.9879	52.91
27.5	515,928	2,985	0.0058	0.9942	52.27
28.5	501,470	3,666	0.0073	0.9927	51.97
29.5	465,083	4,344	0.0093	0.9907	51.59
30.5	424,044	3,645	0.0086	0.9914	51.11
31.5	399,480	2,049	0.0051	0.9949	50.67
32.5	362,153	2,218	0.0061	0.9939	50.41
33.5	331,502	1,540	0.0046	0.9954	50.10
34.5	307,179	1,097	0.0036	0.9964	49.87
35.5	279,882	1,728	0.0062	0.9938	49.69
36.5	259,950	1,868	0.0072	0.9928	49.38
37.5	240,786	6,484	0.0269	0.9731	49.03
38.5	212,697	1,068	0.0050	0.9950	47.71

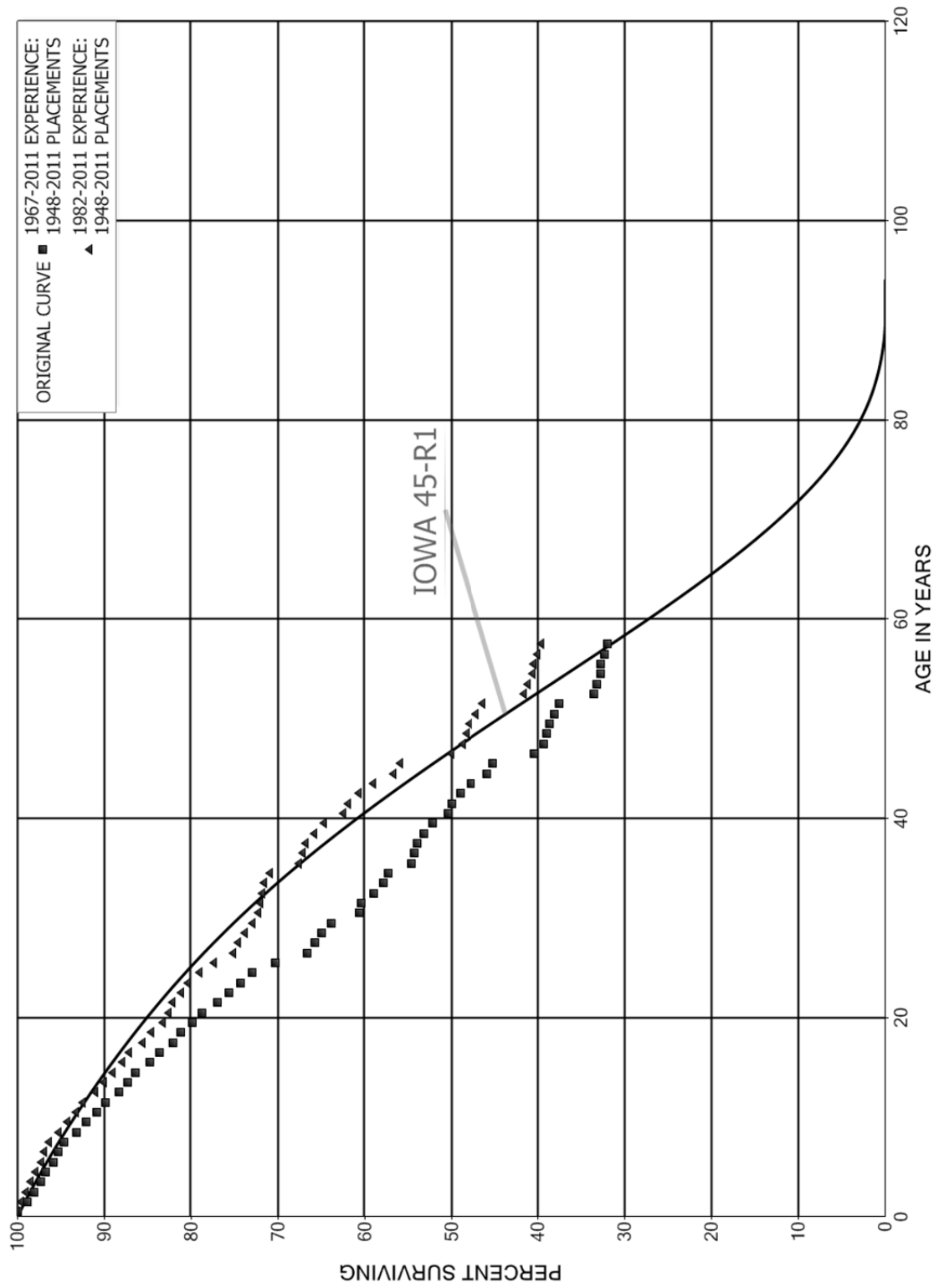
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ACCOUNT 371 INSTALLATIONS ON CUSTOMER PREMISES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1962-2010			EXPERIENCE BAND 1982-2011			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	192,916	2,615	0.0136	0.9864	47.47	
40.5	166,880	1,892	0.0113	0.9887	46.82	
41.5	144,339	9,278	0.0643	0.9357	46.29	
42.5	115,193	1,586	0.0138	0.9862	43.32	
43.5	98,356	1,462	0.0149	0.9851	42.72	
44.5	78,850	1,260	0.0160	0.9840	42.09	
45.5	61,285	811	0.0132	0.9868	41.41	
46.5	48,457	722	0.0149	0.9851	40.86	
47.5	29,469	365	0.0124	0.9876	40.26	
48.5	17,456	268	0.0153	0.9847	39.76	
49.5					39.15	

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 ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEMS  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



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ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEMS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1948-2011			EXPERIENCE BAND 1967-2011			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
0.0	4,403,313	2,600	0.0006	0.9994	100.00	
0.5	4,403,847	50,739	0.0115	0.9885	99.94	
1.5	4,243,918	30,608	0.0072	0.9928	98.79	
2.5	4,144,601	33,956	0.0082	0.9918	98.08	
3.5	4,008,430	24,025	0.0060	0.9940	97.27	
4.5	3,882,356	32,725	0.0084	0.9916	96.69	
5.5	3,778,078	22,000	0.0058	0.9942	95.88	
6.5	3,617,967	26,984	0.0075	0.9925	95.32	
7.5	3,524,367	53,094	0.0151	0.9849	94.61	
8.5	3,327,979	38,442	0.0116	0.9884	93.18	
9.5	3,207,913	45,913	0.0143	0.9857	92.10	
10.5	3,172,072	33,251	0.0105	0.9895	90.79	
11.5	3,047,116	53,247	0.0175	0.9825	89.83	
12.5	3,167,138	33,671	0.0106	0.9894	88.26	
13.5	2,997,826	31,722	0.0106	0.9894	87.33	
14.5	2,754,894	52,750	0.0191	0.9809	86.40	
15.5	2,552,762	33,418	0.0131	0.9869	84.75	
16.5	2,263,162	41,417	0.0183	0.9817	83.64	
17.5	2,064,364	22,301	0.0108	0.9892	82.11	
18.5	2,213,693	38,357	0.0173	0.9827	81.22	
19.5	2,110,945	28,058	0.0133	0.9867	79.81	
20.5	1,968,839	46,237	0.0235	0.9765	78.75	
21.5	1,875,277	32,015	0.0171	0.9829	76.90	
22.5	1,772,858	30,276	0.0171	0.9829	75.59	
23.5	1,725,930	30,759	0.0178	0.9822	74.30	
24.5	1,667,459	62,686	0.0376	0.9624	72.98	
25.5	1,583,280	81,465	0.0515	0.9485	70.23	
26.5	1,445,852	18,246	0.0126	0.9874	66.62	
27.5	1,406,766	17,786	0.0126	0.9874	65.78	
28.5	1,315,168	23,097	0.0176	0.9824	64.95	
29.5	1,170,051	59,456	0.0508	0.9492	63.81	
30.5	967,649	3,475	0.0036	0.9964	60.56	
31.5	847,692	18,785	0.0222	0.9778	60.35	
32.5	810,989	16,725	0.0206	0.9794	59.01	
33.5	780,750	6,749	0.0086	0.9914	57.79	
34.5	733,376	34,526	0.0471	0.9529	57.29	
35.5	674,497	4,276	0.0063	0.9937	54.59	
36.5	632,180	4,113	0.0065	0.9935	54.25	
37.5	591,494	7,944	0.0134	0.9866	53.90	
38.5	516,509	9,296	0.0180	0.9820	53.17	

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ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEMS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1948-2011			EXPERIENCE BAND 1967-2011			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	489,918	17,014	0.0347	0.9653	52.21	
40.5	455,790	3,850	0.0084	0.9916	50.40	
41.5	435,773	8,581	0.0197	0.9803	49.98	
42.5	380,207	10,102	0.0266	0.9734	48.99	
43.5	355,259	14,095	0.0397	0.9603	47.69	
44.5	329,471	4,819	0.0146	0.9854	45.80	
45.5	312,204	32,995	0.1057	0.8943	45.13	
46.5	271,532	7,300	0.0269	0.9731	40.36	
47.5	242,346	2,208	0.0091	0.9909	39.27	
48.5	236,938	1,539	0.0065	0.9935	38.92	
49.5	233,992	3,930	0.0168	0.9832	38.66	
50.5	222,986	3,269	0.0147	0.9853	38.01	
51.5	216,065	22,496	0.1041	0.8959	37.46	
52.5	189,447	1,844	0.0097	0.9903	33.56	
53.5	182,822	2,653	0.0145	0.9855	33.23	
54.5	170,686	346	0.0020	0.9980	32.75	
55.5	165,231	1,911	0.0116	0.9884	32.68	
56.5	160,121	1,868	0.0117	0.9883	32.30	
57.5					31.93	

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ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEMS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1948-2011			EXPERIENCE BAND 1982-2011			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
0.0	3,326,656	2,600	0.0008	0.9992	100.00	
0.5	3,469,047	13,707	0.0040	0.9960	99.92	
1.5	3,459,392	19,703	0.0057	0.9943	99.53	
2.5	3,321,102	19,685	0.0059	0.9941	98.96	
3.5	3,211,233	16,156	0.0050	0.9950	98.37	
4.5	3,118,504	21,286	0.0068	0.9932	97.88	
5.5	3,040,911	12,341	0.0041	0.9959	97.21	
6.5	2,929,930	15,605	0.0053	0.9947	96.82	
7.5	2,906,378	34,855	0.0120	0.9880	96.30	
8.5	2,781,558	28,753	0.0103	0.9897	95.15	
9.5	2,652,014	28,943	0.0109	0.9891	94.16	
10.5	2,632,537	21,190	0.0080	0.9920	93.13	
11.5	2,556,454	40,958	0.0160	0.9840	92.38	
12.5	2,541,608	27,643	0.0109	0.9891	90.90	
13.5	2,411,176	27,175	0.0113	0.9887	89.92	
14.5	2,205,486	26,032	0.0118	0.9882	88.90	
15.5	2,067,214	19,817	0.0096	0.9904	87.85	
16.5	1,814,013	31,838	0.0176	0.9824	87.01	
17.5	1,681,707	20,006	0.0119	0.9881	85.48	
18.5	1,492,032	22,978	0.0154	0.9846	84.47	
19.5	1,407,666	10,653	0.0076	0.9924	83.17	
20.5	1,294,894	7,088	0.0055	0.9945	82.54	
21.5	1,252,590	15,571	0.0124	0.9876	82.08	
22.5	1,175,124	11,568	0.0098	0.9902	81.06	
23.5	1,161,136	18,816	0.0162	0.9838	80.27	
24.5	1,145,363	23,977	0.0209	0.9791	78.97	
25.5	1,132,984	32,653	0.0288	0.9712	77.31	
26.5	1,048,489	8,331	0.0079	0.9921	75.08	
27.5	1,245,546	12,196	0.0098	0.9902	74.49	
28.5	1,166,215	15,218	0.0130	0.9870	73.76	
29.5	1,028,976	9,549	0.0093	0.9907	72.80	
30.5	876,482	2,123	0.0024	0.9976	72.12	
31.5	757,877	2,825	0.0037	0.9963	71.95	
32.5	737,132	1,935	0.0026	0.9974	71.68	
33.5	780,750	6,749	0.0086	0.9914	71.49	
34.5	733,376	34,526	0.0471	0.9529	70.87	
35.5	674,497	4,276	0.0063	0.9937	67.53	
36.5	632,180	4,113	0.0065	0.9935	67.11	
37.5	591,494	7,944	0.0134	0.9866	66.67	
38.5	516,509	9,296	0.0180	0.9820	65.77	

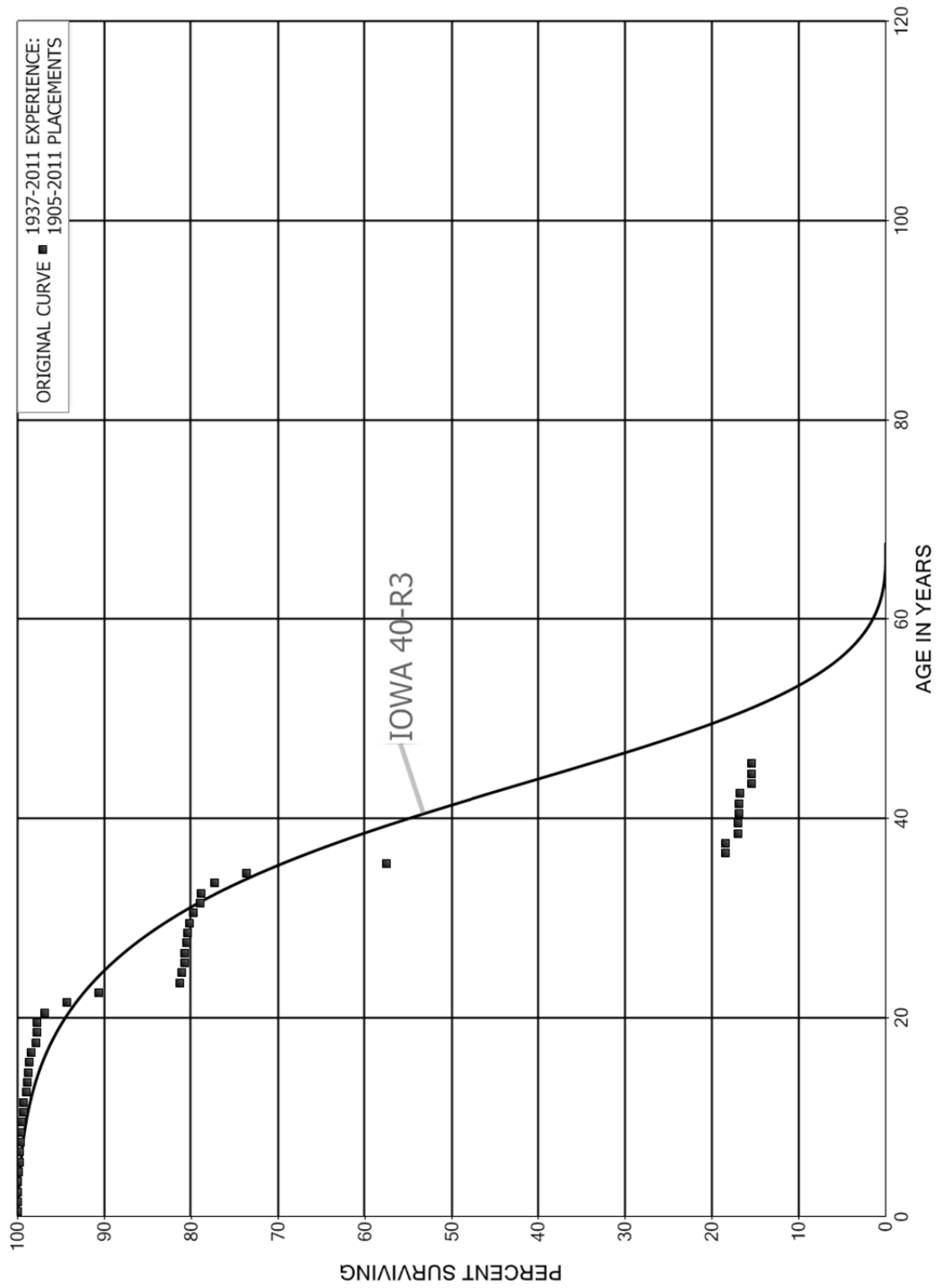
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ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEMS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1948-2011			EXPERIENCE BAND 1982-2011			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	489,918	17,014	0.0347	0.9653	64.59	
40.5	455,790	3,850	0.0084	0.9916	62.35	
41.5	435,773	8,581	0.0197	0.9803	61.82	
42.5	380,207	10,102	0.0266	0.9734	60.60	
43.5	355,259	14,095	0.0397	0.9603	58.99	
44.5	329,471	4,819	0.0146	0.9854	56.65	
45.5	312,204	32,995	0.1057	0.8943	55.82	
46.5	271,532	7,300	0.0269	0.9731	49.92	
47.5	242,346	2,208	0.0091	0.9909	48.58	
48.5	236,938	1,539	0.0065	0.9935	48.14	
49.5	233,992	3,930	0.0168	0.9832	47.83	
50.5	222,986	3,269	0.0147	0.9853	47.02	
51.5	216,065	22,496	0.1041	0.8959	46.33	
52.5	189,447	1,844	0.0097	0.9903	41.51	
53.5	182,822	2,653	0.0145	0.9855	41.11	
54.5	170,686	346	0.0020	0.9980	40.51	
55.5	165,231	1,911	0.0116	0.9884	40.43	
56.5	160,121	1,868	0.0117	0.9883	39.96	
57.5					39.49	

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 WASHINGTON PROPERTY  
 ACCOUNT 390 STRUCTURES AND IMPROVEMENTS  
 ORIGINAL AND SMOOTH SURVIVOR CURVES





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ACCOUNT 390 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1905-2011			EXPERIENCE BAND 1937-2011			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
0.0	11,302,512	459	0.0000	1.0000	100.00	
0.5	11,243,757	120	0.0000	1.0000	100.00	
1.5	11,115,095	4,095	0.0004	0.9996	99.99	
2.5	11,078,640	6,838	0.0006	0.9994	99.96	
3.5	11,006,097	10,661	0.0010	0.9990	99.90	
4.5	10,968,215	4,900	0.0004	0.9996	99.80	
5.5	10,868,940	1,785	0.0002	0.9998	99.75	
6.5	10,739,729	17,228	0.0016	0.9984	99.74	
7.5	10,812,791	91	0.0000	1.0000	99.58	
8.5	8,814,216	6,368	0.0007	0.9993	99.58	
9.5	8,791,806	23,304	0.0027	0.9973	99.51	
10.5	8,591,920	256	0.0000	1.0000	99.24	
11.5	8,579,507	20,601	0.0024	0.9976	99.24	
12.5	8,529,550	10,251	0.0012	0.9988	99.00	
13.5	8,521,920	14,805	0.0017	0.9983	98.88	
14.5	8,171,625	3,586	0.0004	0.9996	98.71	
15.5	8,123,024	25,477	0.0031	0.9969	98.67	
16.5	1,117,784	5,459	0.0049	0.9951	98.36	
17.5	1,015,366	1,135	0.0011	0.9989	97.88	
18.5	640,204	294	0.0005	0.9995	97.77	
19.5	573,964	5,293	0.0092	0.9908	97.72	
20.5	576,716	15,136	0.0262	0.9738	96.82	
21.5	554,258	21,765	0.0393	0.9607	94.28	
22.5	232,130	23,838	0.1027	0.8973	90.58	
23.5	189,431	390	0.0021	0.9979	81.28	
24.5	189,335	810	0.0043	0.9957	81.11	
25.5	173,965	151	0.0009	0.9991	80.76	
26.5	173,814	477	0.0027	0.9973	80.69	
27.5	176,254	200	0.0011	0.9989	80.47	
28.5	176,054	429	0.0024	0.9976	80.38	
29.5	175,625	1,005	0.0057	0.9943	80.18	
30.5	174,620	1,711	0.0098	0.9902	79.72	
31.5	173,361	222	0.0013	0.9987	78.94	
32.5	173,139	3,517	0.0203	0.9797	78.84	
33.5	169,622	8,045	0.0474	0.9526	77.24	
34.5	161,577	35,391	0.2190	0.7810	73.58	
35.5	126,186	85,853	0.6804	0.3196	57.46	
36.5	40,333		0.0000	1.0000	18.37	
37.5	40,333	3,217	0.0798	0.9202	18.37	
38.5	37,116		0.0000	1.0000	16.90	

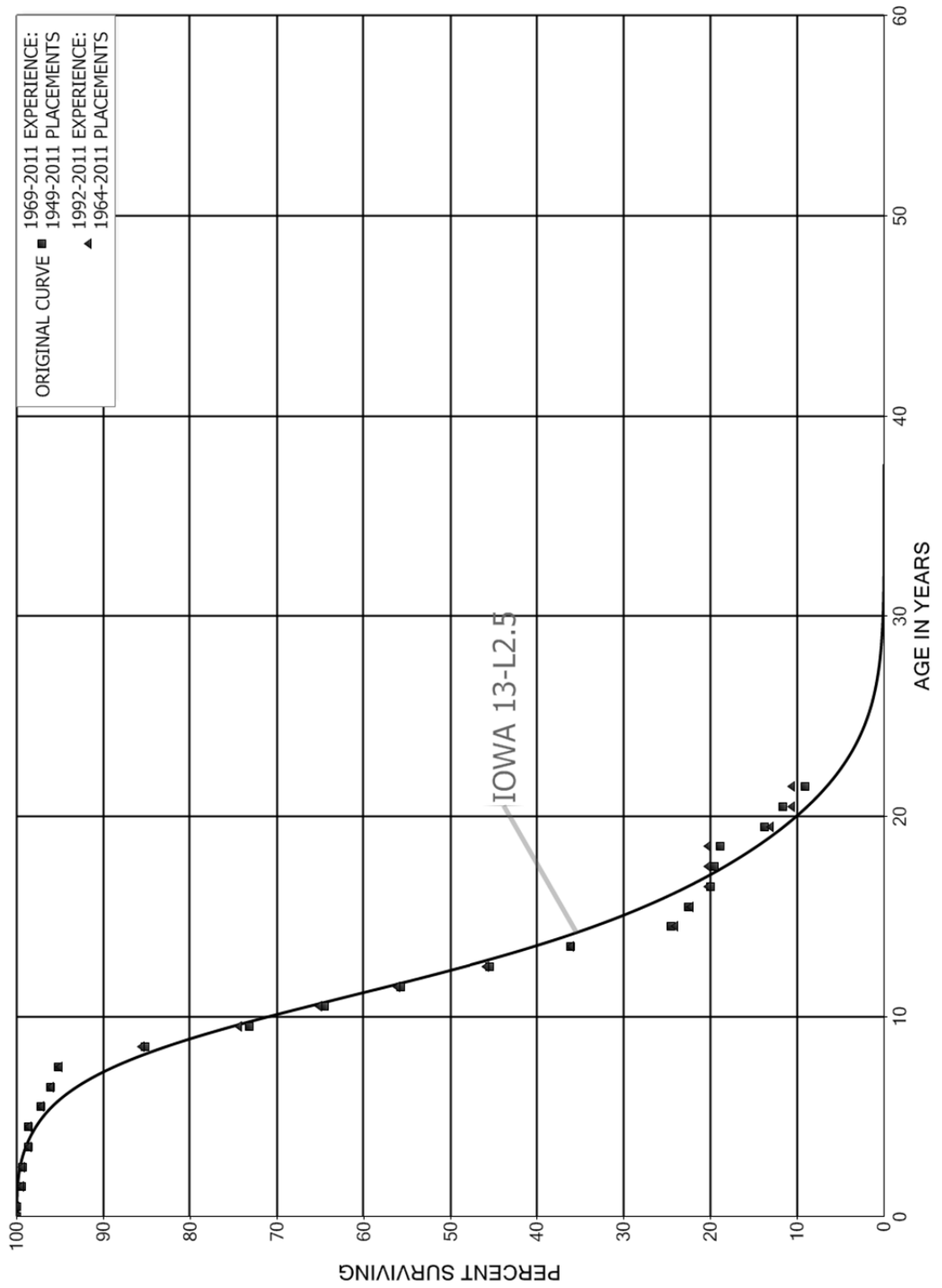
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ACCOUNT 390 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1905-2011			EXPERIENCE BAND 1937-2011			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	37,116	153	0.0041	0.9959	16.90	
40.5	36,963		0.0000	1.0000	16.83	
41.5	36,963	234	0.0063	0.9937	16.83	
42.5	36,729	2,894	0.0788	0.9212	16.73	
43.5	33,835	52	0.0015	0.9985	15.41	
44.5	33,783		0.0000	1.0000	15.38	
45.5	33,783		0.0000	1.0000	15.38	
46.5	4,978		0.0000	1.0000	15.38	
47.5	4,978	4,280	0.8598	0.1402	15.38	
48.5	698		0.0000	1.0000	2.16	
49.5	698		0.0000	1.0000	2.16	
50.5	698		0.0000	1.0000	2.16	
51.5	698		0.0000	1.0000	2.16	
52.5	698		0.0000	1.0000	2.16	
53.5	698		0.0000	1.0000	2.16	
54.5	698		0.0000	1.0000	2.16	
55.5	698	452	0.6479	0.3521	2.16	
56.5	246		0.0000	1.0000	0.76	
57.5	246		0.0000	1.0000	0.76	
58.5	0		0.0000	1.0000	0.76	
59.5	0		0.0000	1.0000	0.76	
60.5	0		0.0000	1.0000	0.76	
61.5	0	0	1.0000		0.76	
62.5						

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 ACCOUNT 392.01 TRANSPORTATION EQUIPMENT - LIGHT TRUCKS AND VANS  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



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ACCOUNT 392.01 TRANSPORTATION EQUIPMENT - LIGHT TRUCKS AND VANS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1949-2011			EXPERIENCE BAND 1969-2011			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
0.0	4,027,708	1	0.0000	1.0000	100.00	
0.5	3,654,795	21,630	0.0059	0.9941	100.00	
1.5	3,503,668	3,858	0.0011	0.9989	99.41	
2.5	3,316,887	24,374	0.0073	0.9927	99.30	
3.5	3,128,509		0.0000	1.0000	98.57	
4.5	3,086,563	43,333	0.0140	0.9860	98.57	
5.5	2,817,673	31,207	0.0111	0.9889	97.19	
6.5	2,446,668	24,904	0.0102	0.9898	96.11	
7.5	2,227,497	232,414	0.1043	0.8957	95.13	
8.5	1,882,834	265,811	0.1412	0.8588	85.20	
9.5	1,491,415	175,815	0.1179	0.8821	73.18	
10.5	1,204,557	164,786	0.1368	0.8632	64.55	
11.5	990,359	183,284	0.1851	0.8149	55.72	
12.5	815,189	166,765	0.2046	0.7954	45.41	
13.5	597,465	192,669	0.3225	0.6775	36.12	
14.5	328,814	26,757	0.0814	0.9186	24.47	
15.5	286,573	32,315	0.1128	0.8872	22.48	
16.5	159,383	3,625	0.0227	0.9773	19.94	
17.5	122,124	4,149	0.0340	0.9660	19.49	
18.5	55,619	14,956	0.2689	0.7311	18.83	
19.5	27,414	4,257	0.1553	0.8447	13.77	
20.5	23,158	5,155	0.2226	0.7774	11.63	
21.5	15,875	4,140	0.2608	0.7392	9.04	
22.5	11,735		0.0000	1.0000	6.68	
23.5	11,735	3,326	0.2834	0.7166	6.68	
24.5	8,409	923	0.1098	0.8902	4.79	
25.5	7,486		0.0000	1.0000	4.26	
26.5	7,486		0.0000	1.0000	4.26	
27.5	7,486		0.0000	1.0000	4.26	
28.5	7,486	4,069	0.5436	0.4564	4.26	
29.5	3,417	3,417	1.0000		1.95	
30.5						

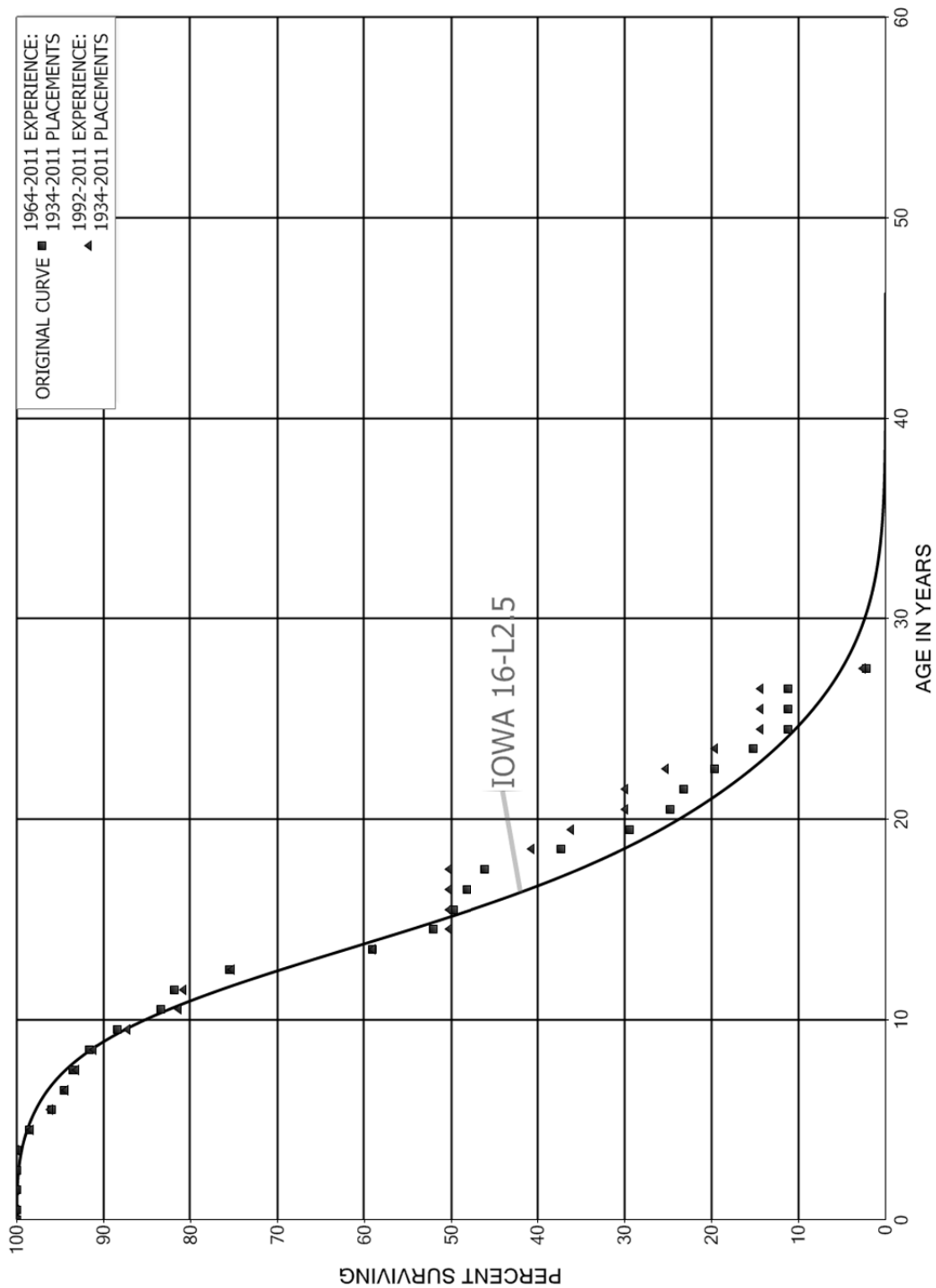
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ACCOUNT 392.01 TRANSPORTATION EQUIPMENT - LIGHT TRUCKS AND VANS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1964-2011			EXPERIENCE BAND 1992-2011			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
0.0	3,919,746		0.0000	1.0000	100.00	
0.5	3,558,143	21,630	0.0061	0.9939	100.00	
1.5	3,396,618	3,855	0.0011	0.9989	99.39	
2.5	3,209,839	24,369	0.0076	0.9924	99.28	
3.5	3,014,264		0.0000	1.0000	98.53	
4.5	2,965,554	43,332	0.0146	0.9854	98.53	
5.5	2,696,860	31,206	0.0116	0.9884	97.09	
6.5	2,325,856	24,902	0.0107	0.9893	95.96	
7.5	2,106,687	209,777	0.0996	0.9004	94.94	
8.5	1,781,036	233,081	0.1309	0.8691	85.48	
9.5	1,420,313	175,815	0.1238	0.8762	74.29	
10.5	1,133,456	156,539	0.1381	0.8619	65.10	
11.5	926,567	172,349	0.1860	0.8140	56.11	
12.5	756,346	160,429	0.2121	0.7879	45.67	
13.5	545,224	182,270	0.3343	0.6657	35.98	
14.5	286,863	21,227	0.0740	0.9260	23.95	
15.5	249,758	22,460	0.0899	0.9101	22.18	
16.5	127,269		0.0000	1.0000	20.19	
17.5	99,221	266	0.0027	0.9973	20.19	
18.5	36,598	13,034	0.3562	0.6438	20.13	
19.5	7,713	1,445	0.1873	0.8127	12.96	
20.5	6,268		0.0000	1.0000	10.53	
21.5	7,466	4,140	0.5545	0.4455	10.53	
22.5	4,249		0.0000	1.0000	4.69	
23.5	4,249	3,326	0.7828	0.2172	4.69	
24.5	923	923	1.0000		1.02	
25.5						
26.5	4,069		0.0000			
27.5	7,486		0.0000			
28.5	7,486	4,069	0.5436			
29.5	3,417	3,417	1.0000			
30.5						

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 ACCOUNT 392.05 TRANSPORTATION EQUIPMENT - MEDIUM TRUCKS  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



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ACCOUNT 392.05 TRANSPORTATION EQUIPMENT - MEDIUM TRUCKS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1934-2011			EXPERIENCE BAND 1964-2011		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	5,966,902		0.0000	1.0000	100.00
0.5	5,138,290	185	0.0000	1.0000	100.00
1.5	5,158,517		0.0000	1.0000	100.00
2.5	4,862,603	486	0.0001	0.9999	100.00
3.5	4,755,255	70,895	0.0149	0.9851	99.99
4.5	4,324,748	112,943	0.0261	0.9739	98.50
5.5	3,946,904	59,842	0.0152	0.9848	95.92
6.5	2,934,977	30,117	0.0103	0.9897	94.47
7.5	2,544,031	50,224	0.0197	0.9803	93.50
8.5	2,485,466	88,260	0.0355	0.9645	91.65
9.5	1,979,981	112,554	0.0568	0.9432	88.40
10.5	1,774,513	31,602	0.0178	0.9822	83.37
11.5	1,752,279	136,569	0.0779	0.9221	81.89
12.5	1,593,198	346,207	0.2173	0.7827	75.51
13.5	1,220,871	145,725	0.1194	0.8806	59.10
14.5	924,791	41,148	0.0445	0.9555	52.04
15.5	717,933	22,996	0.0320	0.9680	49.73
16.5	594,831	25,945	0.0436	0.9564	48.14
17.5	524,726	100,097	0.1908	0.8092	46.04
18.5	407,544	86,214	0.2115	0.7885	37.25
19.5	299,609	47,381	0.1581	0.8419	29.37
20.5	229,827	14,295	0.0622	0.9378	24.73
21.5	215,532	33,463	0.1553	0.8447	23.19
22.5	182,069	41,164	0.2261	0.7739	19.59
23.5	73,947	19,505	0.2638	0.7362	15.16
24.5	54,441		0.0000	1.0000	11.16
25.5	54,441		0.0000	1.0000	11.16
26.5	54,441	44,030	0.8088	0.1912	11.16
27.5	10,411	9,444	0.9071	0.0929	2.13
28.5	968		0.0000	1.0000	0.20
29.5	1,468		0.0000	1.0000	0.20
30.5	1,468		0.0000	1.0000	0.20
31.5	1,468	468	0.3186	0.6814	0.20
32.5	1,000		0.0000	1.0000	0.14
33.5	1,000		0.0000	1.0000	0.14
34.5	1,000	500	0.5000	0.5000	0.14
35.5	500		0.0000	1.0000	0.07
36.5	500		0.0000	1.0000	0.07
37.5	500		0.0000	1.0000	0.07
38.5	500		0.0000	1.0000	0.07

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ACCOUNT 392.05 TRANSPORTATION EQUIPMENT - MEDIUM TRUCKS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1934-2011			EXPERIENCE BAND 1964-2011		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	500		0.0000	1.0000	0.07
40.5	500		0.0000	1.0000	0.07
41.5	500		0.0000	1.0000	0.07
42.5	500		0.0000	1.0000	0.07
43.5	500		0.0000	1.0000	0.07
44.5	500		0.0000	1.0000	0.07
45.5	500		0.0000	1.0000	0.07
46.5	500		0.0000	1.0000	0.07
47.5	500		0.0000	1.0000	0.07
48.5	500		0.0000	1.0000	0.07
49.5	500		0.0000	1.0000	0.07
50.5	500		0.0000	1.0000	0.07
51.5	500		0.0000	1.0000	0.07
52.5	500		0.0000	1.0000	0.07
53.5	500		0.0000	1.0000	0.07
54.5	500		0.0000	1.0000	0.07
55.5	500		0.0000	1.0000	0.07
56.5	500		0.0000	1.0000	0.07
57.5	500		0.0000	1.0000	0.07
58.5	500		0.0000	1.0000	0.07
59.5	500	500	1.0000		0.07
60.5					



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ACCOUNT 392.05 TRANSPORTATION EQUIPMENT - MEDIUM TRUCKS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1934-2011			EXPERIENCE BAND 1992-2011		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	5,217,685		0.0000	1.0000	100.00
0.5	4,431,045		0.0000	1.0000	100.00
1.5	4,479,337		0.0000	1.0000	100.00
2.5	4,147,538	271	0.0001	0.9999	100.00
3.5	4,118,095	70,895	0.0172	0.9828	99.99
4.5	3,684,666	84,377	0.0229	0.9771	98.27
5.5	3,331,163	59,842	0.0180	0.9820	96.02
6.5	2,326,909	30,117	0.0129	0.9871	94.30
7.5	1,923,763	41,692	0.0217	0.9783	93.08
8.5	1,873,680	80,323	0.0429	0.9571	91.06
9.5	1,376,132	92,142	0.0670	0.9330	87.16
10.5	1,187,373	9,331	0.0079	0.9921	81.32
11.5	1,178,043	79,988	0.0679	0.9321	80.68
12.5	1,116,578	241,010	0.2158	0.7842	75.20
13.5	834,631	124,309	0.1489	0.8511	58.97
14.5	584,886		0.0000	1.0000	50.19
15.5	448,376		0.0000	1.0000	50.19
16.5	419,445		0.0000	1.0000	50.19
17.5	371,120	70,856	0.1909	0.8091	50.19
18.5	333,621	36,998	0.1109	0.8891	40.61
19.5	274,902	47,381	0.1724	0.8276	36.10
20.5	214,564		0.0000	1.0000	29.88
21.5	214,564	33,463	0.1560	0.8440	29.88
22.5	181,101	41,164	0.2273	0.7727	25.22
23.5	72,979	19,505	0.2673	0.7327	19.49
24.5	53,474		0.0000	1.0000	14.28
25.5	53,474		0.0000	1.0000	14.28
26.5	53,474	44,030	0.8234	0.1766	14.28
27.5	9,444	9,444	1.0000		2.52
28.5					
29.5					
30.5					
31.5					
32.5	500		0.0000		
33.5	500		0.0000		
34.5	500	500	1.0000		
35.5					
36.5					
37.5					
38.5					

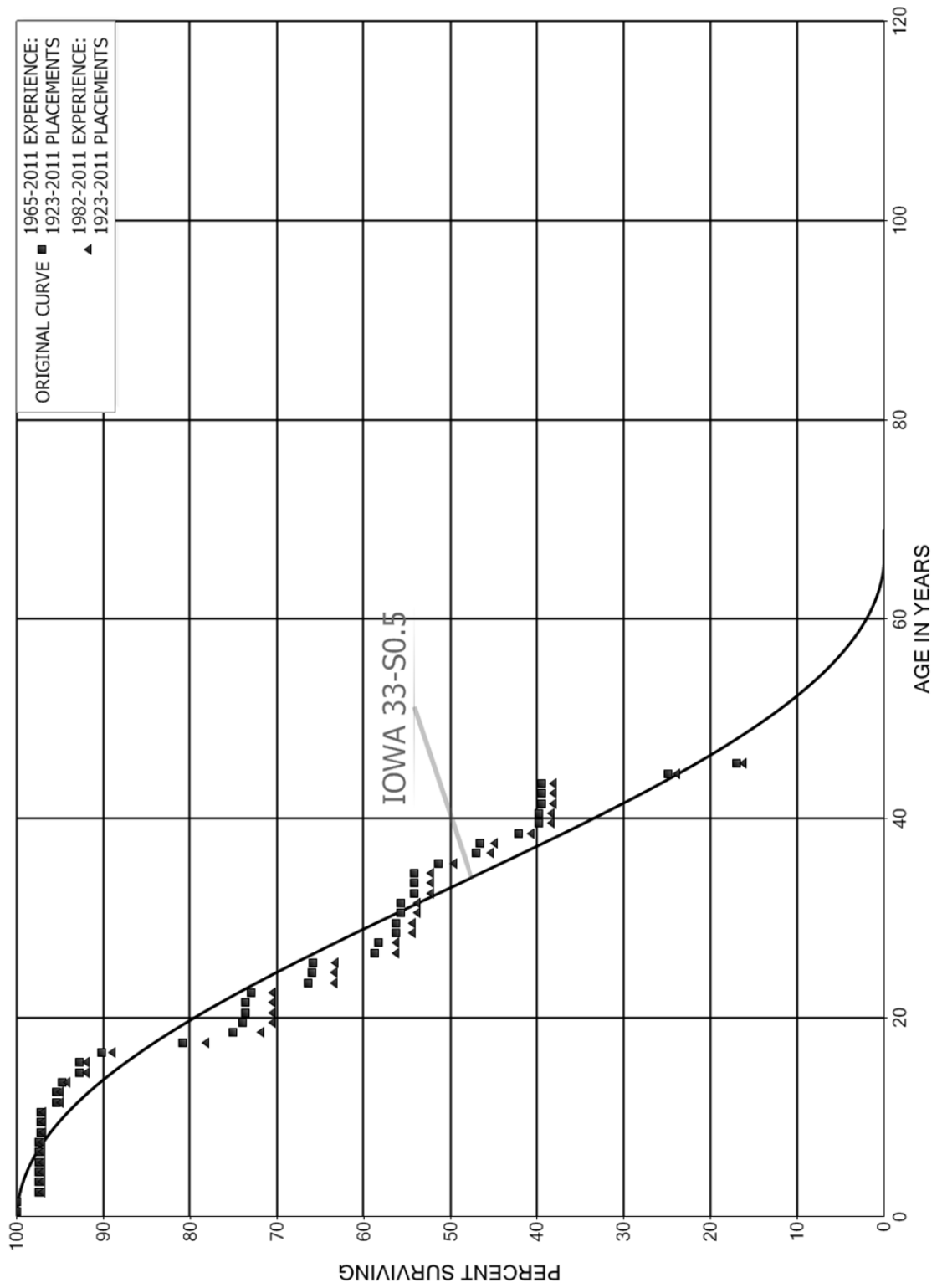
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ACCOUNT 392.05 TRANSPORTATION EQUIPMENT - MEDIUM TRUCKS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1934-2011			EXPERIENCE BAND 1992-2011		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5					
40.5					
41.5					
42.5					
43.5					
44.5					
45.5					
46.5					
47.5					
48.5					
49.5					
50.5					
51.5					
52.5					
53.5					
54.5					
55.5					
56.5					
57.5	500		0.0000		
58.5	500		0.0000		
59.5	500	500	1.0000		
60.5					

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 ACCOUNT 392.09 TRANSPORTATION EQUIPMENT - TRAILERS  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



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ACCOUNT 392.09 TRANSPORTATION EQUIPMENT - TRAILERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1923-2011			EXPERIENCE BAND 1965-2011		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	948,702		0.0000	1.0000	100.00
0.5	834,499		0.0000	1.0000	100.00
1.5	782,807	20,809	0.0266	0.9734	100.00
2.5	756,184		0.0000	1.0000	97.34
3.5	756,184		0.0000	1.0000	97.34
4.5	719,060		0.0000	1.0000	97.34
5.5	562,929		0.0000	1.0000	97.34
6.5	540,009		0.0000	1.0000	97.34
7.5	529,805	733	0.0014	0.9986	97.34
8.5	525,867		0.0000	1.0000	97.21
9.5	500,258		0.0000	1.0000	97.21
10.5	509,839	9,474	0.0186	0.9814	97.21
11.5	471,874		0.0000	1.0000	95.40
12.5	471,874	3,177	0.0067	0.9933	95.40
13.5	457,544	9,698	0.0212	0.9788	94.76
14.5	413,903		0.0000	1.0000	92.75
15.5	395,701	10,928	0.0276	0.9724	92.75
16.5	359,401	37,315	0.1038	0.8962	90.19
17.5	307,964	21,922	0.0712	0.9288	80.82
18.5	222,724	3,504	0.0157	0.9843	75.07
19.5	147,579	521	0.0035	0.9965	73.89
20.5	124,686		0.0000	1.0000	73.63
21.5	124,686	1,213	0.0097	0.9903	73.63
22.5	123,473	11,066	0.0896	0.9104	72.91
23.5	112,501	726	0.0065	0.9935	66.38
24.5	111,775	261	0.0023	0.9977	65.95
25.5	111,732	11,951	0.1070	0.8930	65.80
26.5	94,999	783	0.0082	0.9918	58.76
27.5	94,216	3,218	0.0342	0.9658	58.27
28.5	90,998		0.0000	1.0000	56.28
29.5	90,998	876	0.0096	0.9904	56.28
30.5	90,320		0.0000	1.0000	55.74
31.5	90,320	2,499	0.0277	0.9723	55.74
32.5	82,388		0.0000	1.0000	54.20
33.5	67,856		0.0000	1.0000	54.20
34.5	67,856	3,568	0.0526	0.9474	54.20
35.5	59,057	5,030	0.0852	0.9148	51.35
36.5	54,027	522	0.0097	0.9903	46.98
37.5	53,505	5,111	0.0955	0.9045	46.52
38.5	48,478	2,769	0.0571	0.9429	42.08

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ACCOUNT 392.09 TRANSPORTATION EQUIPMENT - TRAILERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1923-2011			EXPERIENCE BAND 1965-2011		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	39,755		0.0000	1.0000	39.67
40.5	39,755	248	0.0062	0.9938	39.67
41.5	39,582		0.0000	1.0000	39.43
42.5	39,582		0.0000	1.0000	39.43
43.5	39,582	14,664	0.3705	0.6295	39.43
44.5	21,943	6,958	0.3171	0.6829	24.82
45.5	14,985		0.0000	1.0000	16.95
46.5	14,985	662	0.0442	0.9558	16.95
47.5	13,380	4,756	0.3555	0.6445	16.20
48.5	8,624		0.0000	1.0000	10.44
49.5	8,624		0.0000	1.0000	10.44
50.5	8,624		0.0000	1.0000	10.44
51.5	8,624		0.0000	1.0000	10.44
52.5	8,624	157	0.0182	0.9818	10.44
53.5	8,467		0.0000	1.0000	10.25
54.5	4,491		0.0000	1.0000	10.25
55.5	4,491		0.0000	1.0000	10.25
56.5	4,491		0.0000	1.0000	10.25
57.5	74		0.0000	1.0000	10.25
58.5	74	74	1.0000		10.25
59.5					

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ACCOUNT 392.09 TRANSPORTATION EQUIPMENT - TRAILERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1923-2011			EXPERIENCE BAND 1982-2011		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	868,683		0.0000	1.0000	100.00
0.5	748,841		0.0000	1.0000	100.00
1.5	690,261	20,809	0.0301	0.9699	100.00
2.5	682,720		0.0000	1.0000	96.99
3.5	697,252		0.0000	1.0000	96.99
4.5	658,070		0.0000	1.0000	96.99
5.5	507,328		0.0000	1.0000	96.99
6.5	484,408		0.0000	1.0000	96.99
7.5	473,998	733	0.0015	0.9985	96.99
8.5	464,653		0.0000	1.0000	96.84
9.5	444,868		0.0000	1.0000	96.84
10.5	448,086	9,474	0.0211	0.9789	96.84
11.5	410,097		0.0000	1.0000	94.79
12.5	410,447	3,177	0.0077	0.9923	94.79
13.5	402,171	9,698	0.0241	0.9759	94.05
14.5	361,350		0.0000	1.0000	91.79
15.5	343,409	10,928	0.0318	0.9682	91.79
16.5	306,383	37,315	0.1218	0.8782	88.87
17.5	260,109	21,060	0.0810	0.9190	78.04
18.5	195,245	3,504	0.0179	0.9821	71.72
19.5	122,229		0.0000	1.0000	70.44
20.5	99,857		0.0000	1.0000	70.44
21.5	104,415		0.0000	1.0000	70.44
22.5	104,415	10,589	0.1014	0.8986	70.44
23.5	93,826		0.0000	1.0000	63.29
24.5	97,801	261	0.0027	0.9973	63.29
25.5	102,947	11,334	0.1101	0.8899	63.13
26.5	86,962		0.0000	1.0000	56.18
27.5	93,737	3,218	0.0343	0.9657	56.18
28.5	90,544		0.0000	1.0000	54.25
29.5	90,544	876	0.0097	0.9903	54.25
30.5	89,669		0.0000	1.0000	53.72
31.5	89,822	2,499	0.0278	0.9722	53.72
32.5	81,890		0.0000	1.0000	52.23
33.5	67,358		0.0000	1.0000	52.23
34.5	67,358	3,568	0.0530	0.9470	52.23
35.5	58,608	5,030	0.0858	0.9142	49.46
36.5	53,578	522	0.0098	0.9902	45.22
37.5	53,055	5,111	0.0963	0.9037	44.78
38.5	47,944	2,685	0.0560	0.9440	40.46

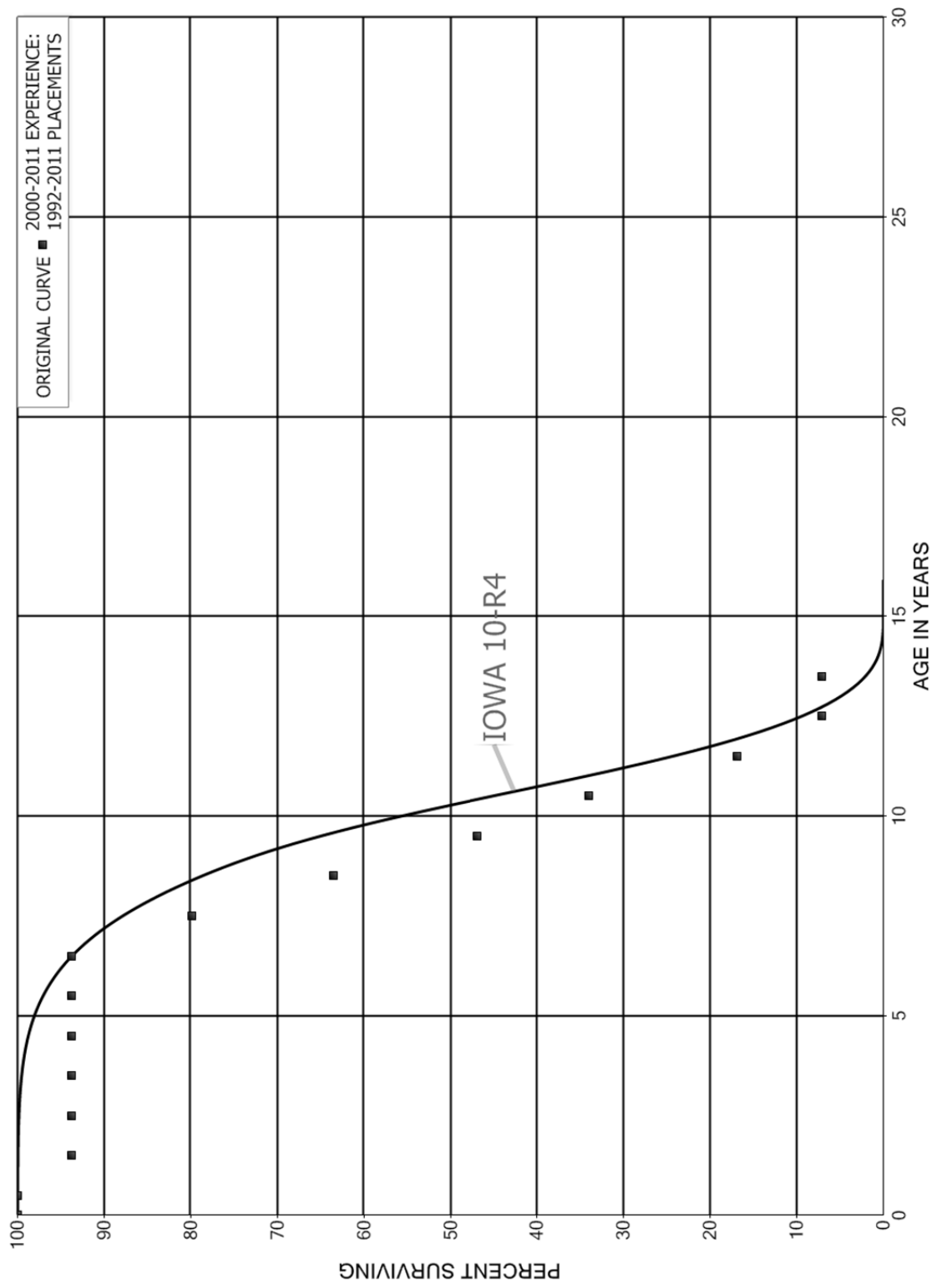
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WASHINGTON PROPERTY

ACCOUNT 392.09 TRANSPORTATION EQUIPMENT - TRAILERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1923-2011			EXPERIENCE BAND 1982-2011		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	39,305		0.0000	1.0000	38.20
40.5	39,399	248	0.0063	0.9937	38.20
41.5	39,152		0.0000	1.0000	37.96
42.5	39,152		0.0000	1.0000	37.96
43.5	39,152	14,664	0.3745	0.6255	37.96
44.5	21,513	6,958	0.3234	0.6766	23.74
45.5	14,555		0.0000	1.0000	16.06
46.5	14,555	662	0.0455	0.9545	16.06
47.5	13,148	4,756	0.3617	0.6383	15.33
48.5	8,392		0.0000	1.0000	9.79
49.5	8,392		0.0000	1.0000	9.79
50.5	8,392		0.0000	1.0000	9.79
51.5	8,392		0.0000	1.0000	9.79
52.5	8,549	157	0.0184	0.9816	9.79
53.5	8,392		0.0000	1.0000	9.61
54.5	4,417		0.0000	1.0000	9.61
55.5	4,417		0.0000	1.0000	9.61
56.5	4,417		0.0000	1.0000	9.61
57.5					9.61
58.5	74	74	1.0000		
59.5					

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 ACCOUNT 396.03 LIGHT POWER OPERATED EQUIPMENT  
 ORIGINAL AND SMOOTH SURVIVOR CURVES





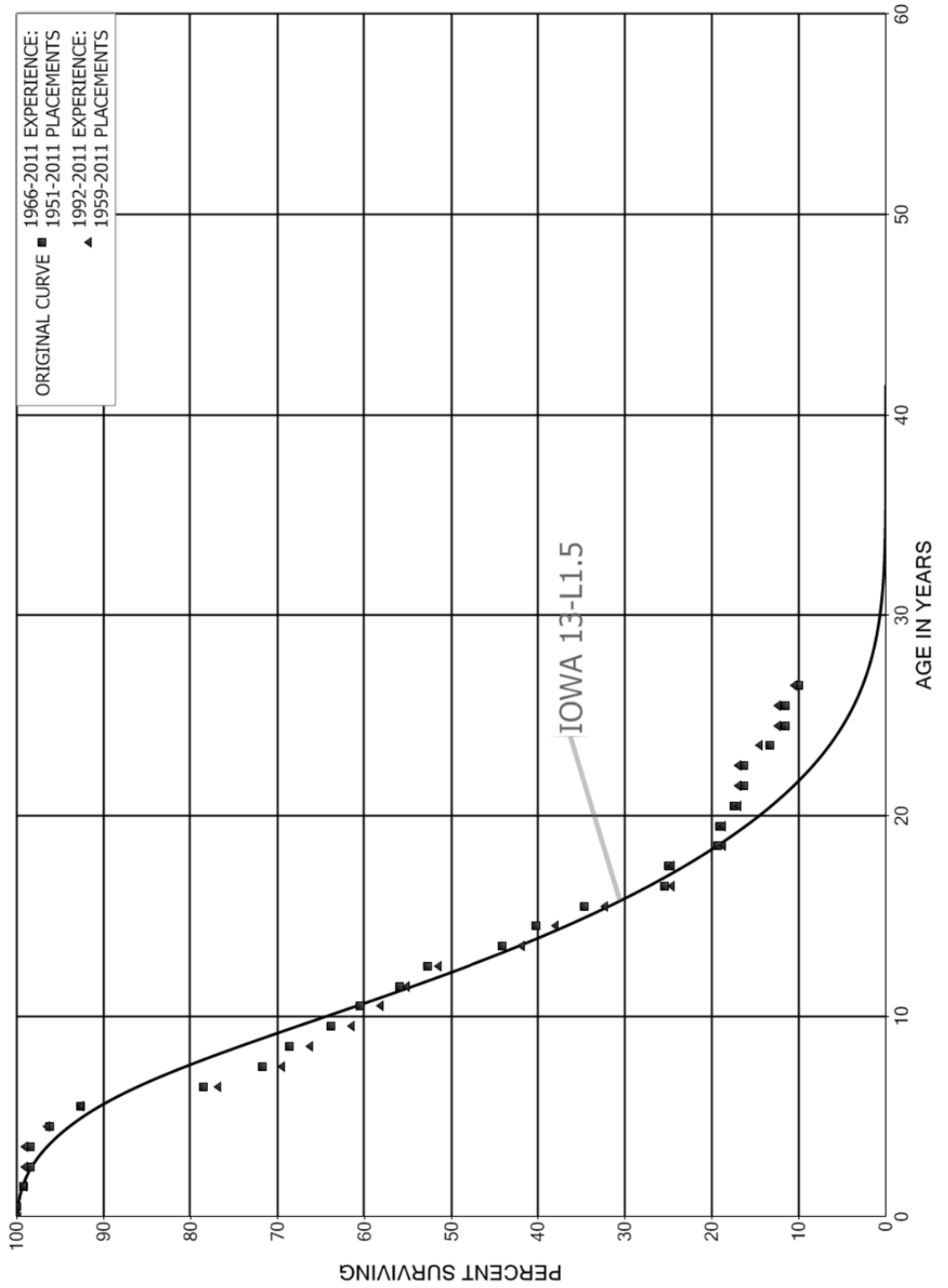
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ACCOUNT 396.03 LIGHT POWER OPERATED EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1992-2011			EXPERIENCE BAND 2000-2011		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	2,424,450		0.0000	1.0000	100.00
0.5	1,797,178	112,084	0.0624	0.9376	100.00
1.5	1,861,906		0.0000	1.0000	93.76
2.5	1,942,985		0.0000	1.0000	93.76
3.5	1,942,985		0.0000	1.0000	93.76
4.5	2,043,485		0.0000	1.0000	93.76
5.5	2,202,396		0.0000	1.0000	93.76
6.5	2,020,633	299,864	0.1484	0.8516	93.76
7.5	1,809,773	370,058	0.2045	0.7955	79.85
8.5	1,439,714	377,512	0.2622	0.7378	63.52
9.5	652,492	179,770	0.2755	0.7245	46.87
10.5	381,115	192,407	0.5049	0.4951	33.95
11.5	116,870	67,431	0.5770	0.4230	16.81
12.5	49,439		0.0000	1.0000	7.11
13.5					7.11

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 ACCOUNT 396.07 HEAVY POWER OPERATED EQUIPMENT  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



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ACCOUNT 396.07 HEAVY POWER OPERATED EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1951-2011			EXPERIENCE BAND 1966-2011		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	13,541,084		0.0000	1.0000	100.00
0.5	12,720,375	98,641	0.0078	0.9922	100.00
1.5	12,347,793	106,231	0.0086	0.9914	99.22
2.5	11,149,263	200	0.0000	1.0000	98.37
3.5	10,599,718	237,368	0.0224	0.9776	98.37
4.5	10,126,585	370,132	0.0366	0.9634	96.17
5.5	9,058,092	1,381,458	0.1525	0.8475	92.65
6.5	7,051,857	611,158	0.0867	0.9133	78.52
7.5	6,033,395	265,073	0.0439	0.9561	71.72
8.5	5,686,050	393,925	0.0693	0.9307	68.57
9.5	4,340,605	225,231	0.0519	0.9481	63.81
10.5	4,065,198	307,764	0.0757	0.9243	60.50
11.5	3,754,250	217,456	0.0579	0.9421	55.92
12.5	3,478,730	566,847	0.1629	0.8371	52.68
13.5	2,813,528	247,255	0.0879	0.9121	44.10
14.5	2,373,321	333,426	0.1405	0.8595	40.22
15.5	1,840,988	485,825	0.2639	0.7361	34.57
16.5	1,304,327	26,280	0.0201	0.9799	25.45
17.5	1,243,984	279,351	0.2246	0.7754	24.94
18.5	620,056	8,585	0.0138	0.9862	19.34
19.5	452,263	39,169	0.0866	0.9134	19.07
20.5	413,094	26,914	0.0652	0.9348	17.42
21.5	358,224		0.0000	1.0000	16.28
22.5	296,598	53,645	0.1809	0.8191	16.28
23.5	240,250	32,062	0.1335	0.8665	13.34
24.5	187,672		0.0000	1.0000	11.56
25.5	138,464	19,313	0.1395	0.8605	11.56
26.5	119,150	34,591	0.2903	0.7097	9.95
27.5	26,849	6,230	0.2320	0.7680	7.06
28.5	20,619		0.0000	1.0000	5.42
29.5	20,619		0.0000	1.0000	5.42
30.5	20,619		0.0000	1.0000	5.42
31.5	20,619		0.0000	1.0000	5.42
32.5	13,852	3,276	0.2365	0.7635	5.42
33.5	10,576		0.0000	1.0000	4.14
34.5	10,576		0.0000	1.0000	4.14
35.5	10,576		0.0000	1.0000	4.14
36.5	10,576		0.0000	1.0000	4.14
37.5	10,576		0.0000	1.0000	4.14
38.5	10,576		0.0000	1.0000	4.14

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ACCOUNT 396.07 HEAVY POWER OPERATED EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1951-2011			EXPERIENCE BAND 1966-2011		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	10,576		0.0000	1.0000	4.14
40.5	10,576		0.0000	1.0000	4.14
41.5	10,576		0.0000	1.0000	4.14
42.5	10,576		0.0000	1.0000	4.14
43.5	10,576		0.0000	1.0000	4.14
44.5	10,576		0.0000	1.0000	4.14
45.5	10,576		0.0000	1.0000	4.14
46.5	10,576		0.0000	1.0000	4.14
47.5	10,576	10,576	1.0000		4.14
48.5					

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ACCOUNT 396.07 HEAVY POWER OPERATED EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1959-2011			EXPERIENCE BAND 1992-2011		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	11,050,128		0.0000	1.0000	100.00
0.5	10,716,933	98,641	0.0092	0.9908	100.00
1.5	10,891,387	18,634	0.0017	0.9983	99.08
2.5	9,864,510		0.0000	1.0000	98.91
3.5	9,397,378	237,368	0.0253	0.9747	98.91
4.5	9,107,977	370,132	0.0406	0.9594	96.41
5.5	8,088,692	1,381,458	0.1708	0.8292	92.49
6.5	6,101,860	581,699	0.0953	0.9047	76.70
7.5	5,189,433	236,329	0.0455	0.9545	69.39
8.5	4,856,378	351,739	0.0724	0.9276	66.23
9.5	3,594,917	199,875	0.0556	0.9444	61.43
10.5	3,337,635	171,468	0.0514	0.9486	58.01
11.5	3,169,617	211,626	0.0668	0.9332	55.03
12.5	2,909,841	543,851	0.1869	0.8131	51.36
13.5	2,317,140	216,992	0.0936	0.9064	41.76
14.5	1,901,913	285,472	0.1501	0.8499	37.85
15.5	1,505,063	359,631	0.2389	0.7611	32.17
16.5	1,094,598		0.0000	1.0000	24.48
17.5	1,060,535	252,307	0.2379	0.7621	24.48
18.5	517,704		0.0000	1.0000	18.66
19.5	390,558	39,169	0.1003	0.8997	18.66
20.5	357,619		0.0000	1.0000	16.79
21.5	329,662		0.0000	1.0000	16.79
22.5	268,036	38,935	0.1453	0.8547	16.79
23.5	226,398	32,062	0.1416	0.8584	14.35
24.5	173,820		0.0000	1.0000	12.32
25.5	124,612	19,313	0.1550	0.8450	12.32
26.5	105,299	34,591	0.3285	0.6715	10.41
27.5	12,997	6,230	0.4793	0.5207	6.99
28.5	6,767		0.0000	1.0000	3.64
29.5	6,767		0.0000	1.0000	3.64
30.5	10,043		0.0000	1.0000	3.64
31.5	10,043		0.0000	1.0000	3.64
32.5	13,852	3,276	0.2365	0.7635	3.64
33.5	10,576		0.0000	1.0000	2.78
34.5	10,576		0.0000	1.0000	2.78
35.5	10,576		0.0000	1.0000	2.78
36.5	10,576		0.0000	1.0000	2.78
37.5	10,576		0.0000	1.0000	2.78
38.5	10,576		0.0000	1.0000	2.78

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ACCOUNT 396.07 HEAVY POWER OPERATED EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1959-2011			EXPERIENCE BAND 1992-2011		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	10,576		0.0000	1.0000	2.78
40.5	10,576		0.0000	1.0000	2.78
41.5	10,576		0.0000	1.0000	2.78
42.5	10,576		0.0000	1.0000	2.78
43.5	10,576		0.0000	1.0000	2.78
44.5	10,576		0.0000	1.0000	2.78
45.5	10,576		0.0000	1.0000	2.78
46.5	10,576		0.0000	1.0000	2.78
47.5	10,576	10,576	1.0000		2.78
48.5					



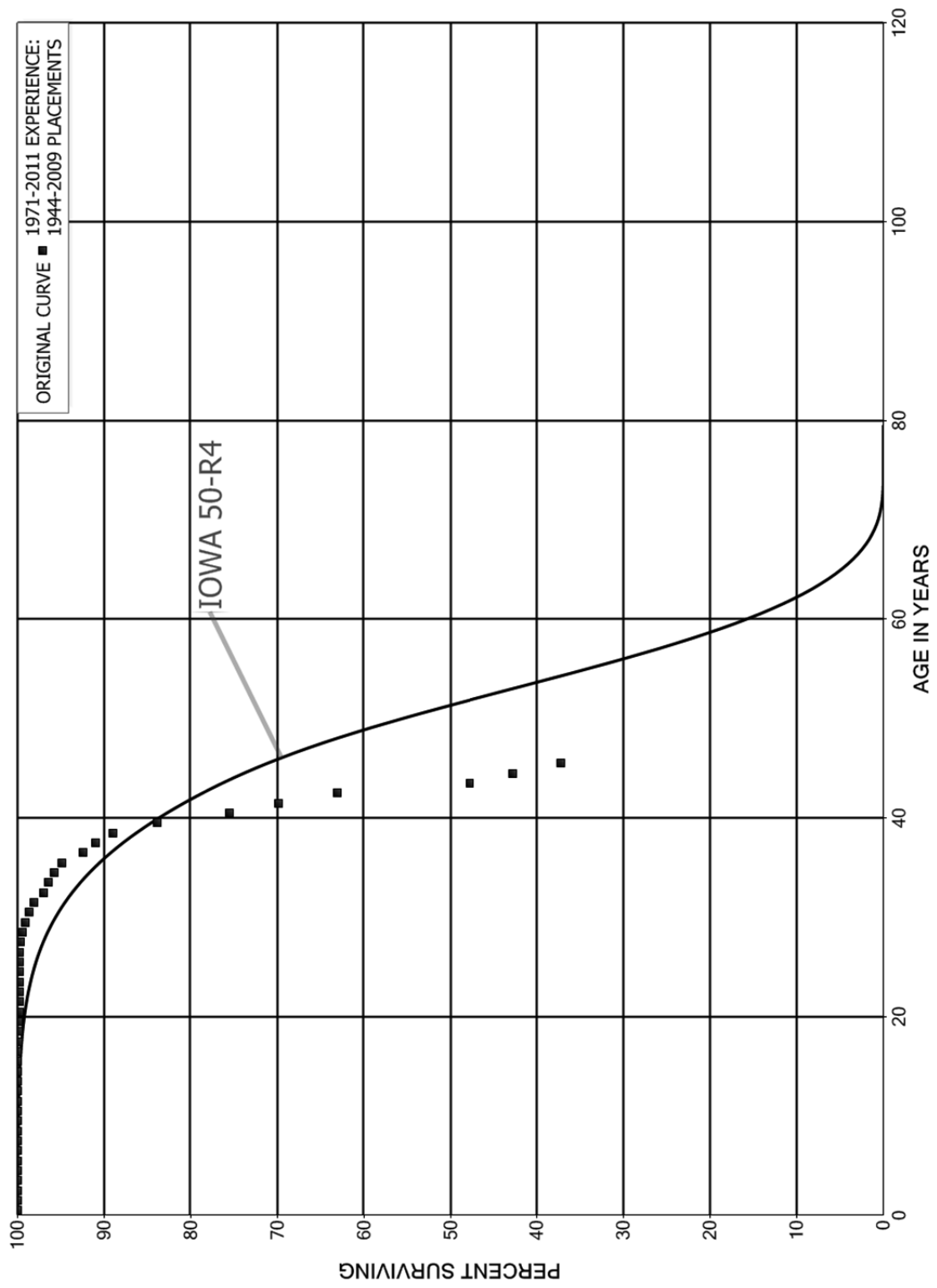
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 ACCOUNT 360.20 LAND RIGHTS  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



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ACCOUNT 360.20 LAND RIGHTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1944-2009			EXPERIENCE BAND 1971-2011		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,906,820		0.0000	1.0000	100.00
0.5	1,923,970		0.0000	1.0000	100.00
1.5	1,939,724		0.0000	1.0000	100.00
2.5	1,950,745		0.0000	1.0000	100.00
3.5	1,809,699		0.0000	1.0000	100.00
4.5	1,826,230		0.0000	1.0000	100.00
5.5	1,889,849		0.0000	1.0000	100.00
6.5	1,893,190	819	0.0004	0.9996	100.00
7.5	1,897,140		0.0000	1.0000	99.96
8.5	1,904,254		0.0000	1.0000	99.96
9.5	1,915,248		0.0000	1.0000	99.96
10.5	1,920,746		0.0000	1.0000	99.96
11.5	1,917,920	6	0.0000	1.0000	99.96
12.5	1,921,078	2	0.0000	1.0000	99.96
13.5	1,851,744	297	0.0002	0.9998	99.96
14.5	1,799,972	219	0.0001	0.9999	99.94
15.5	1,793,658	427	0.0002	0.9998	99.93
16.5	1,793,135	886	0.0005	0.9995	99.90
17.5	1,776,275	181	0.0001	0.9999	99.85
18.5	1,774,956	880	0.0005	0.9995	99.84
19.5	1,769,870	352	0.0002	0.9998	99.80
20.5	1,750,825	309	0.0002	0.9998	99.78
21.5	1,739,496		0.0000	1.0000	99.76
22.5	1,727,114		0.0000	1.0000	99.76
23.5	1,698,758		0.0000	1.0000	99.76
24.5	1,598,865	153	0.0001	0.9999	99.76
25.5	877,802		0.0000	1.0000	99.75
26.5	1,049,261	1,417	0.0014	0.9986	99.75
27.5	1,045,063	2,126	0.0020	0.9980	99.61
28.5	942,881	3,231	0.0034	0.9966	99.41
29.5	856,231	4,312	0.0050	0.9950	99.07
30.5	738,819	3,944	0.0053	0.9947	98.57
31.5	692,580	7,507	0.0108	0.9892	98.05
32.5	650,193	4,025	0.0062	0.9938	96.98
33.5	601,828	4,047	0.0067	0.9933	96.38
34.5	552,126	5,263	0.0095	0.9905	95.73
35.5	528,501	13,323	0.0252	0.9748	94.82
36.5	445,962	7,169	0.0161	0.9839	92.43
37.5	402,184	9,058	0.0225	0.9775	90.95
38.5	353,762	19,990	0.0565	0.9435	88.90

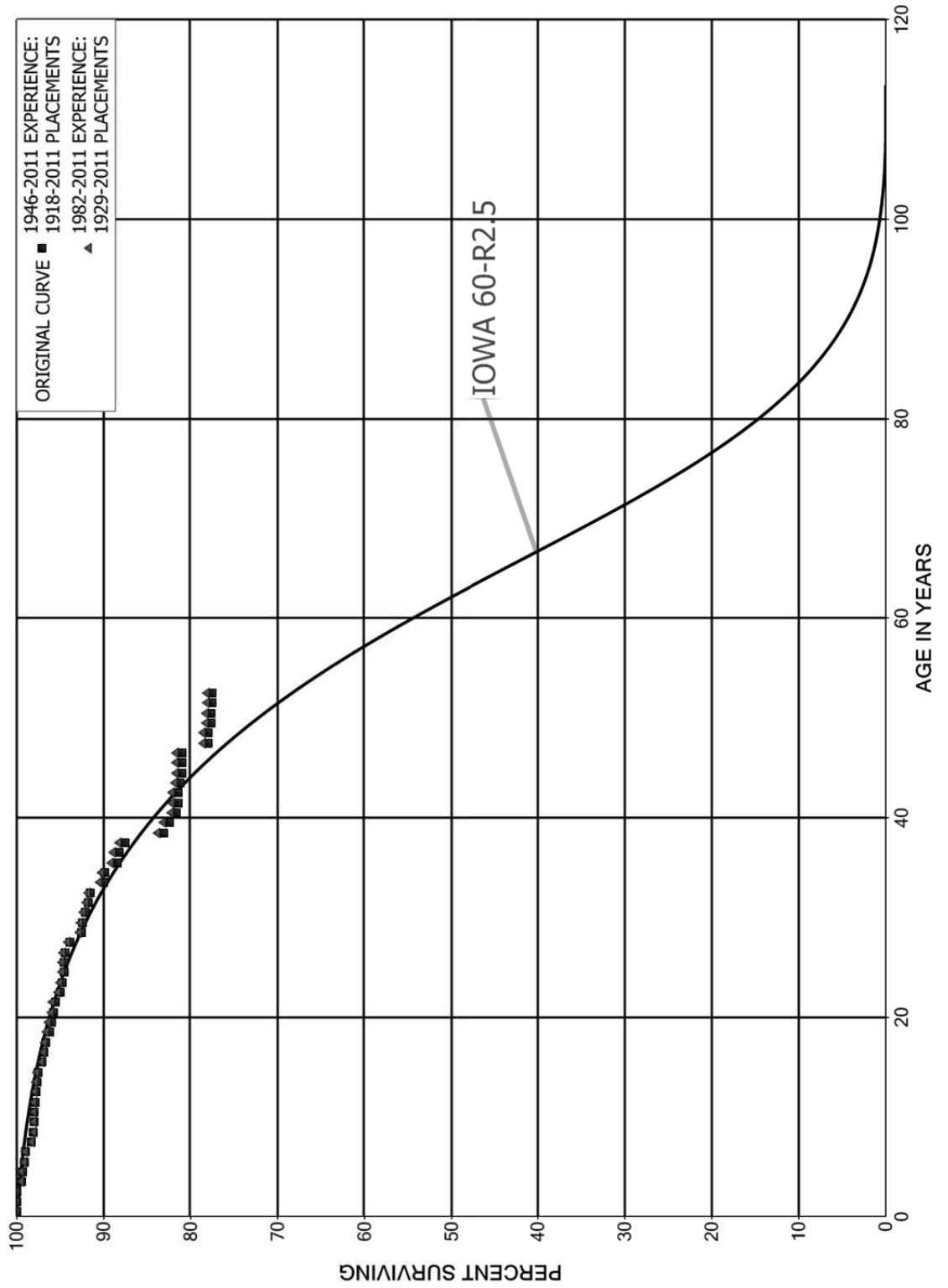
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ACCOUNT 360.20 LAND RIGHTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1944-2009			EXPERIENCE BAND 1971-2011			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	314,529	31,283	0.0995	0.9005	83.87	
40.5	252,566	19,102	0.0756	0.9244	75.53	
41.5	216,392	21,073	0.0974	0.9026	69.82	
42.5	180,705	43,969	0.2433	0.7567	63.02	
43.5	128,058	13,276	0.1037	0.8963	47.69	
44.5	108,847	14,129	0.1298	0.8702	42.74	
45.5	94,718	18,279	0.1930	0.8070	37.19	
46.5	50,805	20,613	0.4057	0.5943	30.02	
47.5	30,192	6,743	0.2233	0.7767	17.84	
48.5	23,449	1,695	0.0723	0.9277	13.85	
49.5	21,755	3,164	0.1454	0.8546	12.85	
50.5	18,591	1,078	0.0580	0.9420	10.98	
51.5	17,512	6,181	0.3529	0.6471	10.35	
52.5	11,332	404	0.0356	0.9644	6.69	
53.5	10,928	10,928	1.0000		6.46	
54.5						

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 ACCOUNT 361 STRUCTURES AND IMPROVEMENTS  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



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ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1918-2011			EXPERIENCE BAND 1946-2011		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	9,826,642		0.0000	1.0000	100.00
0.5	9,016,459		0.0000	1.0000	100.00
1.5	8,997,022	1,195	0.0001	0.9999	100.00
2.5	8,934,426	51,109	0.0057	0.9943	99.99
3.5	7,399,639	6,608	0.0009	0.9991	99.41
4.5	5,562,943	14,393	0.0026	0.9974	99.33
5.5	5,536,226	6,519	0.0012	0.9988	99.07
6.5	5,489,838	39,043	0.0071	0.9929	98.95
7.5	5,439,858	13,116	0.0024	0.9976	98.25
8.5	5,411,391	4,097	0.0008	0.9992	98.01
9.5	5,372,351	2,061	0.0004	0.9996	97.94
10.5	5,366,846	3,875	0.0007	0.9993	97.90
11.5	5,042,095	4,061	0.0008	0.9992	97.83
12.5	4,943,143	7,780	0.0016	0.9984	97.75
13.5	4,819,431	5,785	0.0012	0.9988	97.60
14.5	4,799,019	23,076	0.0048	0.9952	97.48
15.5	4,703,864	10,864	0.0023	0.9977	97.01
16.5	4,194,974	5,545	0.0013	0.9987	96.79
17.5	3,711,447	18,254	0.0049	0.9951	96.66
18.5	2,814,979	6,500	0.0023	0.9977	96.18
19.5	2,287,518	6,321	0.0028	0.9972	95.96
20.5	2,189,605	3,279	0.0015	0.9985	95.70
21.5	2,152,428	14,089	0.0065	0.9935	95.55
22.5	1,905,325	3,407	0.0018	0.9982	94.93
23.5	1,702,197	4,184	0.0025	0.9975	94.76
24.5	1,656,896	653	0.0004	0.9996	94.52
25.5	1,547,906	2,150	0.0014	0.9986	94.49
26.5	1,540,416	8,836	0.0057	0.9943	94.36
27.5	1,521,366	21,639	0.0142	0.9858	93.81
28.5	1,487,181	1,539	0.0010	0.9990	92.48
29.5	1,278,984	4,118	0.0032	0.9968	92.38
30.5	951,439	3,696	0.0039	0.9961	92.09
31.5	571,085	1,403	0.0025	0.9975	91.73
32.5	562,488	9,412	0.0167	0.9833	91.50
33.5	517,819	998	0.0019	0.9981	89.97
34.5	441,916	6,660	0.0151	0.9849	89.80
35.5	409,940	1,304	0.0032	0.9968	88.45
36.5	357,445	2,541	0.0071	0.9929	88.17
37.5	328,425	16,684	0.0508	0.9492	87.54
38.5	306,972	2,604	0.0085	0.9915	83.09

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ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1918-2011			EXPERIENCE BAND 1946-2011			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	234,978	2,345	0.0100	0.9900	82.39	
40.5	203,168	368	0.0018	0.9982	81.56	
41.5	195,537		0.0000	1.0000	81.42	
42.5	193,663	645	0.0033	0.9967	81.42	
43.5	191,049	324	0.0017	0.9983	81.15	
44.5	189,732		0.0000	1.0000	81.01	
45.5	186,919		0.0000	1.0000	81.01	
46.5	153,615	5,911	0.0385	0.9615	81.01	
47.5	145,514		0.0000	1.0000	77.89	
48.5	143,987	592	0.0041	0.9959	77.89	
49.5	127,019		0.0000	1.0000	77.57	
50.5	105,527	23	0.0002	0.9998	77.57	
51.5	99,660		0.0000	1.0000	77.55	
52.5	69,098		0.0000	1.0000	77.55	
53.5	68,107		0.0000	1.0000	77.55	
54.5	14,692		0.0000	1.0000	77.55	
55.5	5,091		0.0000	1.0000	77.55	
56.5	5,091		0.0000	1.0000	77.55	
57.5	4,370	563	0.1289	0.8711	77.55	
58.5	3,806		0.0000	1.0000	67.55	
59.5	3,806		0.0000	1.0000	67.55	
60.5	3,806		0.0000	1.0000	67.55	
61.5	2,397		0.0000	1.0000	67.55	
62.5	2,045		0.0000	1.0000	67.55	
63.5	1,897		0.0000	1.0000	67.55	
64.5	1,897		0.0000	1.0000	67.55	
65.5	1,223		0.0000	1.0000	67.55	
66.5	1,223		0.0000	1.0000	67.55	
67.5	1,223		0.0000	1.0000	67.55	
68.5	1,223		0.0000	1.0000	67.55	
69.5	1,223		0.0000	1.0000	67.55	
70.5	1,223		0.0000	1.0000	67.55	
71.5	1,223		0.0000	1.0000	67.55	
72.5	1,223		0.0000	1.0000	67.55	
73.5	1,223		0.0000	1.0000	67.55	
74.5	1,223		0.0000	1.0000	67.55	
75.5	1,223		0.0000	1.0000	67.55	
76.5	1,223		0.0000	1.0000	67.55	
77.5	1,223		0.0000	1.0000	67.55	
78.5	1,223		0.0000	1.0000	67.55	

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ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1918-2011			EXPERIENCE BAND 1946-2011		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	1,223		0.0000	1.0000	67.55
80.5	1,223		0.0000	1.0000	67.55
81.5	641		0.0000	1.0000	67.55
82.5					67.55



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ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1929-2011			EXPERIENCE BAND 1982-2011		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	8,378,978		0.0000	1.0000	100.00
0.5	7,945,899		0.0000	1.0000	100.00
1.5	8,303,363	1,195	0.0001	0.9999	100.00
2.5	8,247,961	51,109	0.0062	0.9938	99.99
3.5	6,750,541	852	0.0001	0.9999	99.37
4.5	5,000,941	14,356	0.0029	0.9971	99.35
5.5	5,011,294	6,071	0.0012	0.9988	99.07
6.5	5,037,189	37,300	0.0074	0.9926	98.95
7.5	5,015,431	13,116	0.0026	0.9974	98.22
8.5	4,992,974		0.0000	1.0000	97.96
9.5	5,029,502	239	0.0000	1.0000	97.96
10.5	5,055,283	2,558	0.0005	0.9995	97.95
11.5	4,734,350	2,245	0.0005	0.9995	97.90
12.5	4,641,493	7,780	0.0017	0.9983	97.86
13.5	4,521,198	4,681	0.0010	0.9990	97.69
14.5	4,504,958	23,076	0.0051	0.9949	97.59
15.5	4,413,494	9,869	0.0022	0.9978	97.09
16.5	3,942,161	5,545	0.0014	0.9986	96.88
17.5	3,473,900	8,797	0.0025	0.9975	96.74
18.5	2,592,909	6,500	0.0025	0.9975	96.49
19.5	2,088,924	6,321	0.0030	0.9970	96.25
20.5	2,016,659	2,933	0.0015	0.9985	95.96
21.5	1,988,174	14,089	0.0071	0.9929	95.82
22.5	1,784,905	3,407	0.0019	0.9981	95.14
23.5	1,585,758	4,155	0.0026	0.9974	94.96
24.5	1,625,996		0.0000	1.0000	94.71
25.5	1,536,804	2,021	0.0013	0.9987	94.71
26.5	1,529,443	8,836	0.0058	0.9942	94.59
27.5	1,511,046	21,193	0.0140	0.9860	94.04
28.5	1,477,952	1,458	0.0010	0.9990	92.72
29.5	1,271,226	4,118	0.0032	0.9968	92.63
30.5	943,785	3,696	0.0039	0.9961	92.33
31.5	564,840	1,390	0.0025	0.9975	91.97
32.5	556,609	8,355	0.0150	0.9850	91.74
33.5	513,145	955	0.0019	0.9981	90.37
34.5	437,901	5,433	0.0124	0.9876	90.20
35.5	407,825	1,234	0.0030	0.9970	89.08
36.5	355,400	2,541	0.0071	0.9929	88.81
37.5	326,967	16,449	0.0503	0.9497	88.17
38.5	305,749	2,604	0.0085	0.9915	83.74

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ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1929-2011			EXPERIENCE BAND 1982-2011			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	233,754	2,345	0.0100	0.9900	83.03	
40.5	201,945	368	0.0018	0.9982	82.19	
41.5	194,313		0.0000	1.0000	82.04	
42.5	192,439	645	0.0034	0.9966	82.04	
43.5	189,826	324	0.0017	0.9983	81.77	
44.5	188,509		0.0000	1.0000	81.63	
45.5	185,696		0.0000	1.0000	81.63	
46.5	152,392	5,911	0.0388	0.9612	81.63	
47.5	144,290		0.0000	1.0000	78.46	
48.5	142,764	592	0.0041	0.9959	78.46	
49.5	125,796		0.0000	1.0000	78.14	
50.5	104,304	23	0.0002	0.9998	78.14	
51.5	99,020		0.0000	1.0000	78.12	
52.5	69,098		0.0000	1.0000	78.12	
53.5	68,107		0.0000	1.0000	78.12	
54.5	14,692		0.0000	1.0000	78.12	
55.5	5,091		0.0000	1.0000	78.12	
56.5	5,091		0.0000	1.0000	78.12	
57.5	4,370	563	0.1289	0.8711	78.12	
58.5	3,806		0.0000	1.0000	68.05	
59.5	3,806		0.0000	1.0000	68.05	
60.5	3,806		0.0000	1.0000	68.05	
61.5	2,397		0.0000	1.0000	68.05	
62.5	2,045		0.0000	1.0000	68.05	
63.5	1,897		0.0000	1.0000	68.05	
64.5	1,897		0.0000	1.0000	68.05	
65.5	1,223		0.0000	1.0000	68.05	
66.5	1,223		0.0000	1.0000	68.05	
67.5	1,223		0.0000	1.0000	68.05	
68.5	1,223		0.0000	1.0000	68.05	
69.5	1,223		0.0000	1.0000	68.05	
70.5	1,223		0.0000	1.0000	68.05	
71.5	1,223		0.0000	1.0000	68.05	
72.5	1,223		0.0000	1.0000	68.05	
73.5	1,223		0.0000	1.0000	68.05	
74.5	1,223		0.0000	1.0000	68.05	
75.5	1,223		0.0000	1.0000	68.05	
76.5	1,223		0.0000	1.0000	68.05	
77.5	1,223		0.0000	1.0000	68.05	
78.5	1,223		0.0000	1.0000	68.05	

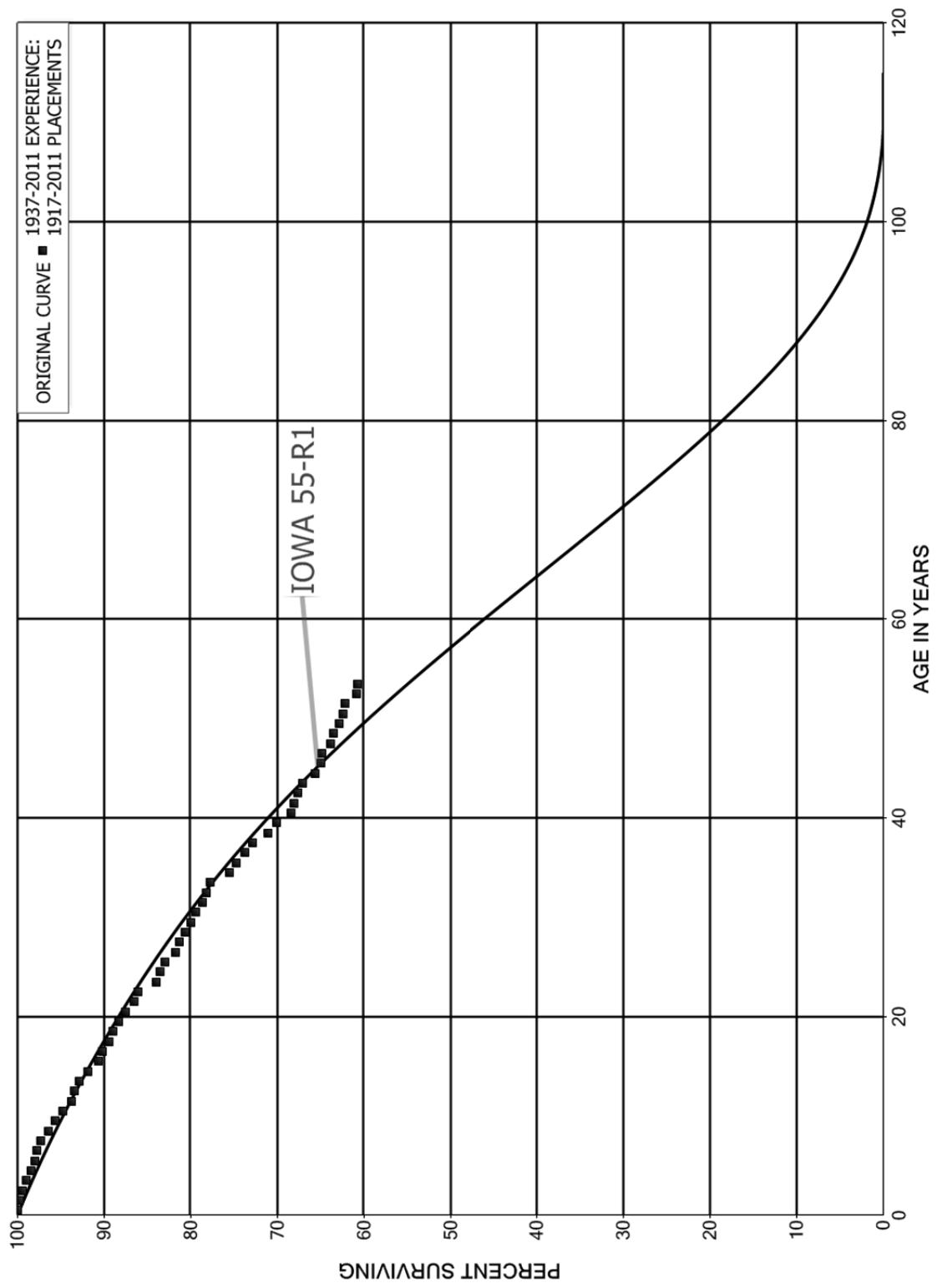
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ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1929-2011			EXPERIENCE BAND 1982-2011		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	1,223		0.0000	1.0000	68.05
80.5	1,223		0.0000	1.0000	68.05
81.5	641		0.0000	1.0000	68.05
82.5					68.05

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ORIGINAL LIFE TABLE

PLACEMENT BAND 1917-2011			EXPERIENCE BAND 1937-2011			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
0.0	138,738,526	84,586	0.0006	0.9994	100.00	
0.5	134,037,905	213,736	0.0016	0.9984	99.94	
1.5	119,752,203	515,490	0.0043	0.9957	99.78	
2.5	117,429,156	449,195	0.0038	0.9962	99.35	
3.5	107,909,895	630,301	0.0058	0.9942	98.97	
4.5	102,334,009	500,413	0.0049	0.9951	98.39	
5.5	101,083,395	213,473	0.0021	0.9979	97.91	
6.5	99,597,960	474,552	0.0048	0.9952	97.70	
7.5	98,579,332	803,918	0.0082	0.9918	97.24	
8.5	97,435,797	784,447	0.0081	0.9919	96.45	
9.5	95,296,364	963,147	0.0101	0.9899	95.67	
10.5	93,686,929	924,843	0.0099	0.9901	94.70	
11.5	89,766,003	340,277	0.0038	0.9962	93.77	
12.5	88,261,977	580,883	0.0066	0.9934	93.41	
13.5	81,521,351	855,724	0.0105	0.9895	92.80	
14.5	77,402,362	1,031,432	0.0133	0.9867	91.82	
15.5	75,640,787	321,823	0.0043	0.9957	90.60	
16.5	67,817,049	587,868	0.0087	0.9913	90.21	
17.5	62,548,215	325,538	0.0052	0.9948	89.43	
18.5	52,900,969	406,894	0.0077	0.9923	88.97	
19.5	45,519,038	402,926	0.0089	0.9911	88.28	
20.5	43,531,054	501,582	0.0115	0.9885	87.50	
21.5	41,570,451	223,614	0.0054	0.9946	86.49	
22.5	35,359,229	846,964	0.0240	0.9760	86.03	
23.5	32,432,084	171,072	0.0053	0.9947	83.97	
24.5	31,208,037	192,668	0.0062	0.9938	83.52	
25.5	29,402,225	456,068	0.0155	0.9845	83.01	
26.5	28,793,581	144,888	0.0050	0.9950	81.72	
27.5	28,394,008	226,228	0.0080	0.9920	81.31	
28.5	27,073,923	247,931	0.0092	0.9908	80.66	
29.5	21,010,885	138,999	0.0066	0.9934	79.92	
30.5	16,775,404	163,717	0.0098	0.9902	79.39	
31.5	13,669,614	78,165	0.0057	0.9943	78.62	
32.5	12,596,266	70,168	0.0056	0.9944	78.17	
33.5	11,947,917	345,952	0.0290	0.9710	77.73	
34.5	9,713,046	95,737	0.0099	0.9901	75.48	
35.5	9,144,176	125,542	0.0137	0.9863	74.74	
36.5	7,686,421	85,865	0.0112	0.9888	73.71	
37.5	7,204,575	177,898	0.0247	0.9753	72.89	
38.5	6,933,560	100,060	0.0144	0.9856	71.09	

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ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1917-2011			EXPERIENCE BAND 1937-2011			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	6,111,760	150,010	0.0245	0.9755	70.06	
40.5	5,340,297	21,066	0.0039	0.9961	68.34	
41.5	5,108,137	37,680	0.0074	0.9926	68.07	
42.5	4,930,199	37,404	0.0076	0.9924	67.57	
43.5	4,692,697	99,499	0.0212	0.9788	67.06	
44.5	4,539,641	50,373	0.0111	0.9889	65.64	
45.5	4,216,873	3,015	0.0007	0.9993	64.91	
46.5	3,369,529	55,488	0.0165	0.9835	64.86	
47.5	3,051,208	14,813	0.0049	0.9951	63.80	
48.5	2,944,885	29,052	0.0099	0.9901	63.49	
49.5	2,633,151	18,059	0.0069	0.9931	62.86	
50.5	2,297,614	10,852	0.0047	0.9953	62.43	
51.5	1,944,758	41,486	0.0213	0.9787	62.13	
52.5	1,684,500	3,477	0.0021	0.9979	60.81	
53.5	1,373,392	18,345	0.0134	0.9866	60.68	
54.5	756,052	1,093	0.0014	0.9986	59.87	
55.5	552,221	553	0.0010	0.9990	59.79	
56.5	529,023	974	0.0018	0.9982	59.73	
57.5	487,169	6,593	0.0135	0.9865	59.62	
58.5	347,734	1,406	0.0040	0.9960	58.81	
59.5	305,705	8,333	0.0273	0.9727	58.57	
60.5	205,926	3	0.0000	1.0000	56.97	
61.5	195,634	1,978	0.0101	0.9899	56.97	
62.5	162,964	12,269	0.0753	0.9247	56.40	
63.5	135,687	1,154	0.0085	0.9915	52.15	
64.5	106,145		0.0000	1.0000	51.71	
65.5	105,693	127	0.0012	0.9988	51.71	
66.5	104,351		0.0000	1.0000	51.65	
67.5	67,813	418	0.0062	0.9938	51.65	
68.5	67,324		0.0000	1.0000	51.33	
69.5	67,198		0.0000	1.0000	51.33	
70.5	66,491		0.0000	1.0000	51.33	
71.5	59,461	144	0.0024	0.9976	51.33	
72.5	50,278	54	0.0011	0.9989	51.20	
73.5	38,566	11,859	0.3075	0.6925	51.15	
74.5	26,706		0.0000	1.0000	35.42	
75.5	26,662		0.0000	1.0000	35.42	
76.5	26,637		0.0000	1.0000	35.42	
77.5	26,637		0.0000	1.0000	35.42	
78.5	26,637		0.0000	1.0000	35.42	

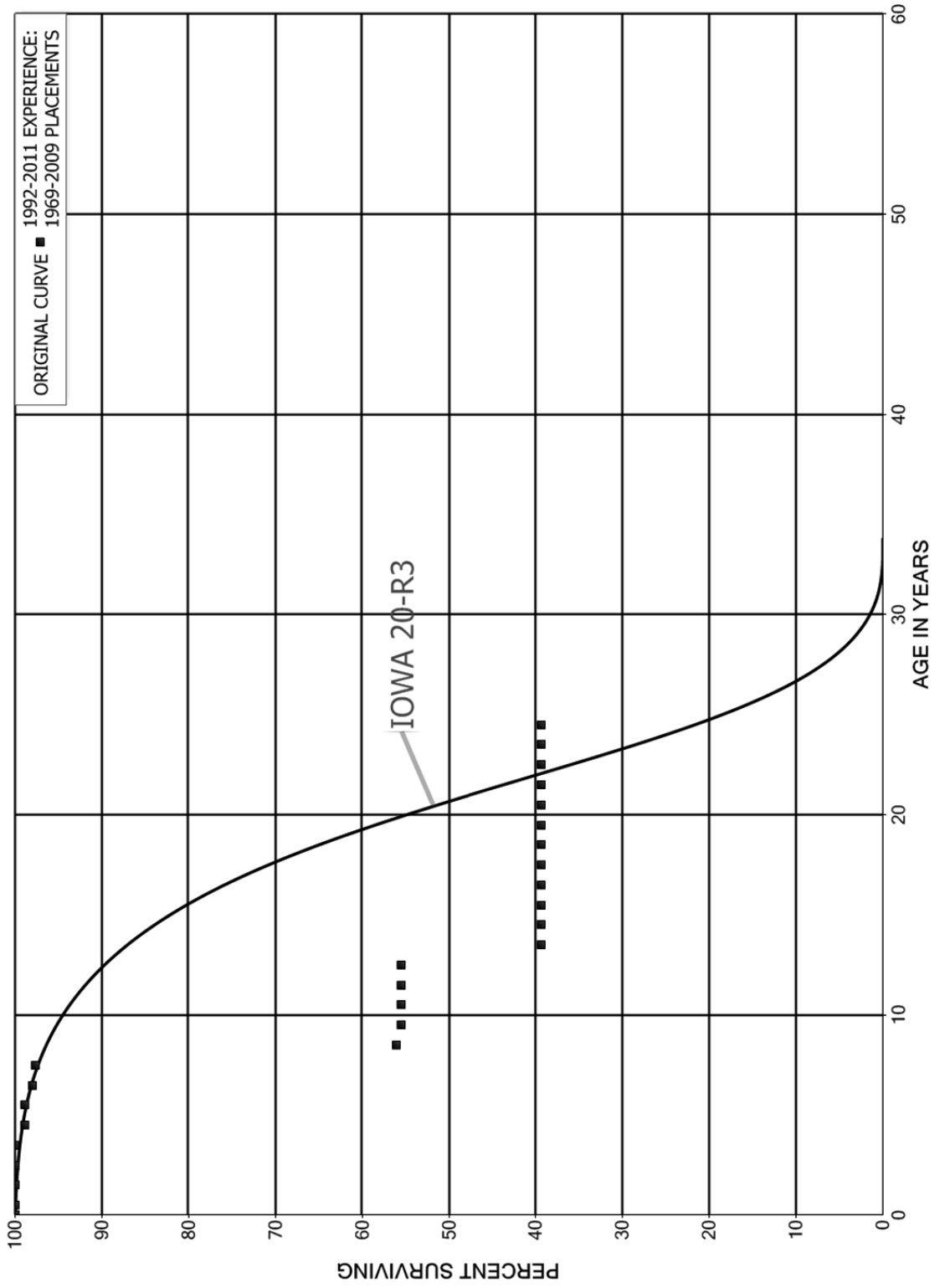
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ACCOUNT 362 STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1917-2011			EXPERIENCE BAND 1937-2011			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	8,735		0.0000	1.0000	35.42	
80.5	8,735	337	0.0386	0.9614	35.42	
81.5	7,587		0.0000	1.0000	34.05	
82.5	6,894		0.0000	1.0000	34.05	
83.5	6,327		0.0000	1.0000	34.05	
84.5	6,327		0.0000	1.0000	34.05	
85.5	3,236		0.0000	1.0000	34.05	
86.5	3,236		0.0000	1.0000	34.05	
87.5	3,236		0.0000	1.0000	34.05	
88.5	2,554		0.0000	1.0000	34.05	
89.5	560		0.0000	1.0000	34.05	
90.5	560		0.0000	1.0000	34.05	
91.5	350		0.0000	1.0000	34.05	
92.5	350		0.0000	1.0000	34.05	
93.5					34.05	

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 ACCOUNT 362.7 SUPERVISORY EQUIPMENT  
 ORIGINAL AND SMOOTH SURVIVOR CURVES





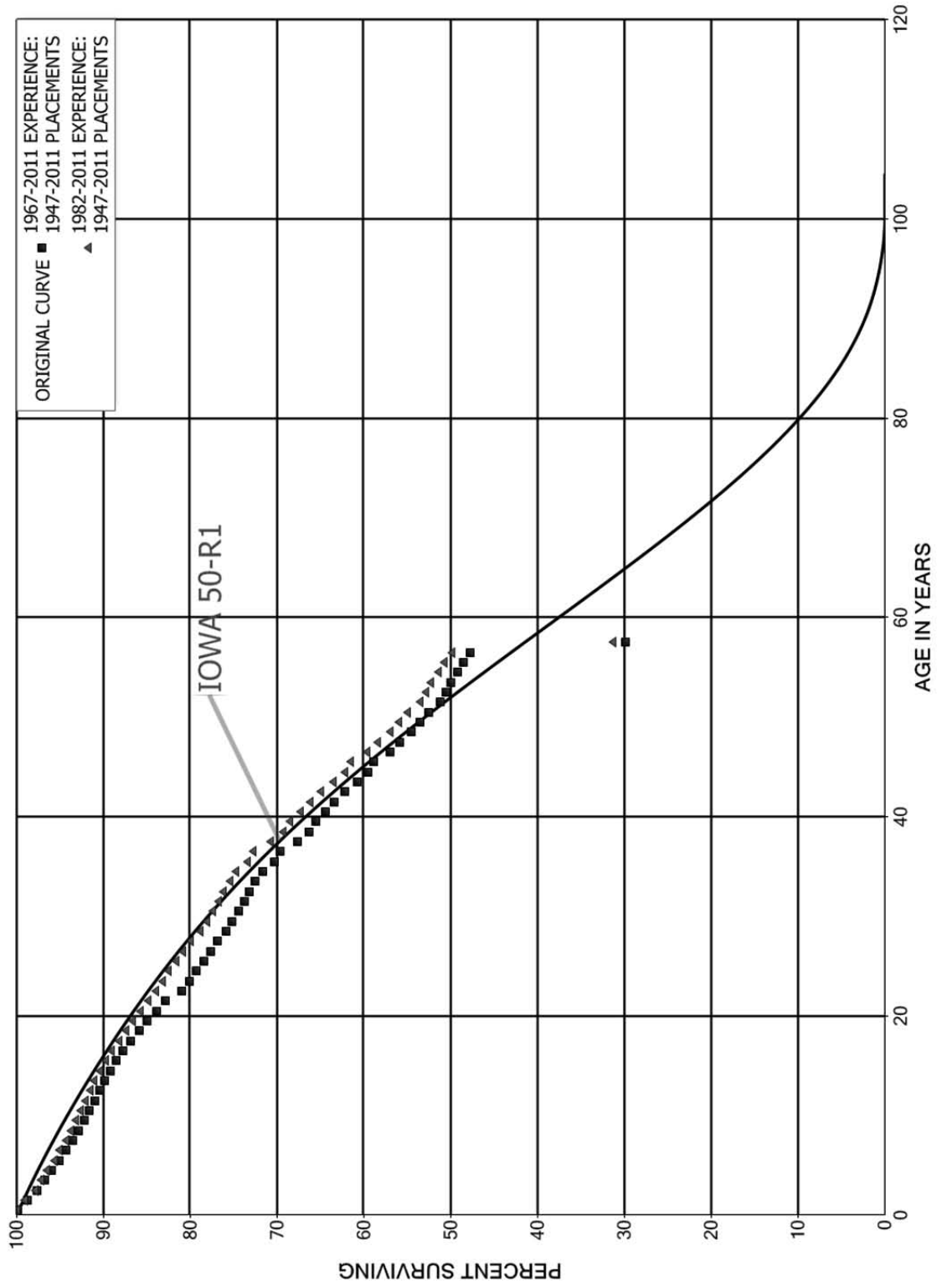
PACIFICORP  
 WYOMING PROPERTY

ACCOUNT 362.7 SUPERVISORY EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1969-2009			EXPERIENCE BAND 1992-2011		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,849,734		0.0000	1.0000	100.00
0.5	1,863,236		0.0000	1.0000	100.00
1.5	1,927,318		0.0000	1.0000	100.00
2.5	2,021,901		0.0000	1.0000	100.00
3.5	2,009,465	23,441	0.0117	0.9883	100.00
4.5	4,343,958		0.0000	1.0000	98.83
5.5	4,778,152	43,706	0.0091	0.9909	98.83
6.5	4,686,818	13,188	0.0028	0.9972	97.93
7.5	4,673,630	1,988,590	0.4255	0.5745	97.65
8.5	2,685,040	26,630	0.0099	0.9901	56.10
9.5	2,596,812		0.0000	1.0000	55.55
10.5	2,596,812		0.0000	1.0000	55.55
11.5	2,596,812		0.0000	1.0000	55.55
12.5	2,586,035	755,848	0.2923	0.7077	55.55
13.5	1,634,418		0.0000	1.0000	39.31
14.5	1,575,593		0.0000	1.0000	39.31
15.5	1,540,368		0.0000	1.0000	39.31
16.5	1,465,428		0.0000	1.0000	39.31
17.5	1,406,598		0.0000	1.0000	39.31
18.5	1,293,869		0.0000	1.0000	39.31
19.5	970,915		0.0000	1.0000	39.31
20.5	957,413		0.0000	1.0000	39.31
21.5	893,331		0.0000	1.0000	39.31
22.5	800,340		0.0000	1.0000	39.31
23.5	795,878		0.0000	1.0000	39.31
24.5	381,924		0.0000	1.0000	39.31
25.5	11,819	1,599	0.1353	0.8647	39.31
26.5	10,220		0.0000	1.0000	33.99
27.5	10,220		0.0000	1.0000	33.99
28.5	10,220		0.0000	1.0000	33.99
29.5	9,371		0.0000	1.0000	33.99
30.5	9,371		0.0000	1.0000	33.99
31.5	9,371		0.0000	1.0000	33.99
32.5	9,371		0.0000	1.0000	33.99
33.5	9,371		0.0000	1.0000	33.99
34.5	9,371		0.0000	1.0000	33.99
35.5	9,371		0.0000	1.0000	33.99
36.5	8,313		0.0000	1.0000	33.99
37.5	1,084		0.0000	1.0000	33.99
38.5	1,084		0.0000	1.0000	33.99
39.5					33.99

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 ACCOUNT 364 POLES, TOWERS AND FIXTURES  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



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ACCOUNT 364 POLES, TOWERS AND FIXTURES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1947-2011			EXPERIENCE BAND 1967-2011		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	107,733,656	164,592	0.0015	0.9985	100.00
0.5	100,699,919	1,085,361	0.0108	0.9892	99.85
1.5	94,948,368	1,156,014	0.0122	0.9878	98.77
2.5	87,970,431	735,483	0.0084	0.9916	97.57
3.5	81,818,276	687,995	0.0084	0.9916	96.75
4.5	77,178,668	719,247	0.0093	0.9907	95.94
5.5	75,137,030	584,231	0.0078	0.9922	95.05
6.5	71,857,765	608,495	0.0085	0.9915	94.31
7.5	68,481,258	530,363	0.0077	0.9923	93.51
8.5	65,792,502	445,765	0.0068	0.9932	92.78
9.5	63,568,622	376,934	0.0059	0.9941	92.15
10.5	61,436,468	437,631	0.0071	0.9929	91.61
11.5	57,863,641	356,507	0.0062	0.9938	90.96
12.5	56,777,218	366,705	0.0065	0.9935	90.40
13.5	53,087,189	392,162	0.0074	0.9926	89.81
14.5	48,481,214	350,192	0.0072	0.9928	89.15
15.5	44,188,335	364,431	0.0082	0.9918	88.50
16.5	39,861,824	402,655	0.0101	0.9899	87.77
17.5	34,117,007	405,267	0.0119	0.9881	86.89
18.5	30,735,960	324,229	0.0105	0.9895	85.86
19.5	30,067,332	385,649	0.0128	0.9872	84.95
20.5	28,233,498	345,393	0.0122	0.9878	83.86
21.5	27,682,981	641,066	0.0232	0.9768	82.83
22.5	25,844,173	269,063	0.0104	0.9896	80.92
23.5	24,629,775	229,252	0.0093	0.9907	80.07
24.5	23,251,728	276,151	0.0119	0.9881	79.33
25.5	21,830,185	211,616	0.0097	0.9903	78.39
26.5	20,485,302	197,619	0.0096	0.9904	77.63
27.5	19,191,419	252,399	0.0132	0.9868	76.88
28.5	17,998,419	173,711	0.0097	0.9903	75.87
29.5	16,301,653	171,019	0.0105	0.9895	75.13
30.5	14,567,686	111,838	0.0077	0.9923	74.35
31.5	13,163,629	100,930	0.0077	0.9923	73.78
32.5	12,084,535	120,790	0.0100	0.9900	73.21
33.5	10,946,254	136,411	0.0125	0.9875	72.48
34.5	9,940,693	178,896	0.0180	0.9820	71.57
35.5	9,148,532	90,694	0.0099	0.9901	70.29
36.5	8,526,983	238,631	0.0280	0.9720	69.59
37.5	7,842,456	153,427	0.0196	0.9804	67.64
38.5	7,227,705	86,248	0.0119	0.9881	66.32

PACIFICORP  
 WYOMING PROPERTY

ACCOUNT 364 POLES, TOWERS AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1947-2011			EXPERIENCE BAND 1967-2011			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	6,797,408	119,828	0.0176	0.9824	65.53	
40.5	6,360,532	101,866	0.0160	0.9840	64.37	
41.5	5,984,127	112,693	0.0188	0.9812	63.34	
42.5	5,556,926	125,580	0.0226	0.9774	62.15	
43.5	5,112,109	104,919	0.0205	0.9795	60.74	
44.5	4,758,702	54,038	0.0114	0.9886	59.50	
45.5	4,414,403	136,781	0.0310	0.9690	58.82	
46.5	3,965,476	77,942	0.0197	0.9803	57.00	
47.5	3,584,994	90,926	0.0254	0.9746	55.88	
48.5	3,180,486	52,919	0.0166	0.9834	54.46	
49.5	2,733,144	52,987	0.0194	0.9806	53.56	
50.5	2,261,794	58,336	0.0258	0.9742	52.52	
51.5	1,807,648	22,391	0.0124	0.9876	51.16	
52.5	1,636,279	16,977	0.0104	0.9896	50.53	
53.5	1,440,311	25,088	0.0174	0.9826	50.00	
54.5	1,224,427	16,261	0.0133	0.9867	49.13	
55.5	980,341	15,728	0.0160	0.9840	48.48	
56.5	914,750	341,605	0.3734	0.6266	47.70	
57.5					29.89	

PACIFICORP  
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ACCOUNT 364 POLES, TOWERS AND FIXTURES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1947-2011			EXPERIENCE BAND 1982-2011			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
0.0	92,278,207	164,592	0.0018	0.9982	100.00	
0.5	86,706,086	767,256	0.0088	0.9912	99.82	
1.5	82,529,169	966,924	0.0117	0.9883	98.94	
2.5	76,688,183	562,951	0.0073	0.9927	97.78	
3.5	71,551,531	506,991	0.0071	0.9929	97.06	
4.5	67,517,435	579,297	0.0086	0.9914	96.37	
5.5	65,906,261	420,630	0.0064	0.9936	95.55	
6.5	62,970,234	476,427	0.0076	0.9924	94.94	
7.5	60,115,120	412,799	0.0069	0.9931	94.22	
8.5	57,575,010	339,683	0.0059	0.9941	93.57	
9.5	55,658,709	289,489	0.0052	0.9948	93.02	
10.5	53,708,462	335,948	0.0063	0.9937	92.54	
11.5	50,388,714	278,893	0.0055	0.9945	91.96	
12.5	48,319,165	282,990	0.0059	0.9941	91.45	
13.5	45,240,978	321,621	0.0071	0.9929	90.91	
14.5	41,183,741	285,767	0.0069	0.9931	90.27	
15.5	37,471,041	298,181	0.0080	0.9920	89.64	
16.5	33,668,439	313,753	0.0093	0.9907	88.93	
17.5	28,431,110	259,444	0.0091	0.9909	88.10	
18.5	25,682,878	232,897	0.0091	0.9909	87.29	
19.5	24,654,037	267,307	0.0108	0.9892	86.50	
20.5	23,534,685	239,210	0.0102	0.9898	85.56	
21.5	23,661,046	242,127	0.0102	0.9898	84.69	
22.5	22,460,230	213,843	0.0095	0.9905	83.83	
23.5	21,599,309	179,081	0.0083	0.9917	83.03	
24.5	20,552,339	221,794	0.0108	0.9892	82.34	
25.5	19,508,816	169,331	0.0087	0.9913	81.45	
26.5	18,429,297	197,619	0.0107	0.9893	80.75	
27.5	18,320,547	252,399	0.0138	0.9862	79.88	
28.5	17,127,547	173,711	0.0101	0.9899	78.78	
29.5	15,430,781	135,425	0.0088	0.9912	77.98	
30.5	13,732,408	111,838	0.0081	0.9919	77.30	
31.5	12,328,351	100,930	0.0082	0.9918	76.67	
32.5	11,249,257	103,631	0.0092	0.9908	76.04	
33.5	10,128,135	89,954	0.0089	0.9911	75.34	
34.5	9,940,693	178,896	0.0180	0.9820	74.67	
35.5	9,148,532	90,694	0.0099	0.9901	73.33	
36.5	8,526,983	238,631	0.0280	0.9720	72.60	
37.5	7,842,456	153,427	0.0196	0.9804	70.57	
38.5	7,227,705	86,248	0.0119	0.9881	69.19	

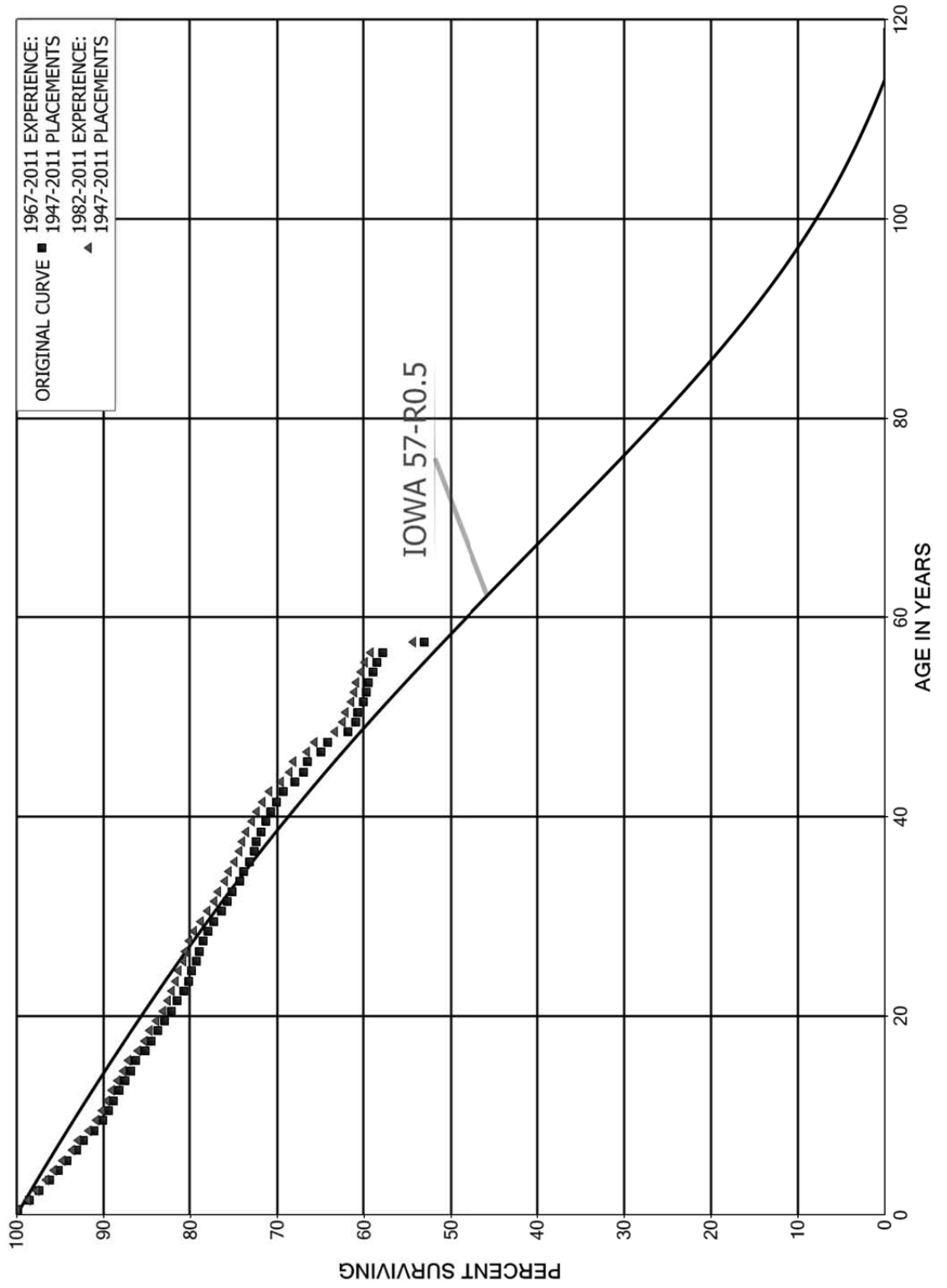
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WYOMING PROPERTY

ACCOUNT 364 POLES, TOWERS AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1947-2011			EXPERIENCE BAND 1982-2011			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	6,797,408	119,828	0.0176	0.9824	68.36	
40.5	6,360,532	101,866	0.0160	0.9840	67.16	
41.5	5,984,127	112,693	0.0188	0.9812	66.08	
42.5	5,556,926	125,580	0.0226	0.9774	64.84	
43.5	5,112,109	104,919	0.0205	0.9795	63.37	
44.5	4,758,702	54,038	0.0114	0.9886	62.07	
45.5	4,414,403	136,781	0.0310	0.9690	61.37	
46.5	3,965,476	77,942	0.0197	0.9803	59.46	
47.5	3,584,994	90,926	0.0254	0.9746	58.29	
48.5	3,180,486	52,919	0.0166	0.9834	56.82	
49.5	2,733,144	52,987	0.0194	0.9806	55.87	
50.5	2,261,794	58,336	0.0258	0.9742	54.79	
51.5	1,807,648	22,391	0.0124	0.9876	53.37	
52.5	1,636,279	16,977	0.0104	0.9896	52.71	
53.5	1,440,311	25,088	0.0174	0.9826	52.17	
54.5	1,224,427	16,261	0.0133	0.9867	51.26	
55.5	980,341	15,728	0.0160	0.9840	50.58	
56.5	914,750	341,605	0.3734	0.6266	49.77	
57.5					31.18	

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ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1947-2011

EXPERIENCE BAND 1967-2011

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	93,823,985	119,701	0.0013	0.9987	100.00
0.5	91,145,650	1,238,628	0.0136	0.9864	99.87
1.5	87,326,146	1,005,890	0.0115	0.9885	98.52
2.5	85,491,146	1,062,795	0.0124	0.9876	97.38
3.5	82,948,329	823,102	0.0099	0.9901	96.17
4.5	77,735,576	852,924	0.0110	0.9890	95.22
5.5	76,171,475	922,103	0.0121	0.9879	94.17
6.5	74,086,084	628,762	0.0085	0.9915	93.03
7.5	71,794,715	955,826	0.0133	0.9867	92.24
8.5	70,150,735	695,536	0.0099	0.9901	91.01
9.5	68,675,485	548,417	0.0080	0.9920	90.11
10.5	67,478,669	461,293	0.0068	0.9932	89.39
11.5	65,225,602	437,826	0.0067	0.9933	88.78
12.5	66,119,483	521,945	0.0079	0.9921	88.18
13.5	63,541,820	463,568	0.0073	0.9927	87.49
14.5	60,009,603	406,998	0.0068	0.9932	86.85
15.5	56,962,496	685,633	0.0120	0.9880	86.26
16.5	53,554,144	447,037	0.0083	0.9917	85.22
17.5	49,928,225	470,226	0.0094	0.9906	84.51
18.5	46,134,218	411,550	0.0089	0.9911	83.72
19.5	43,922,303	446,811	0.0102	0.9898	82.97
20.5	40,926,422	285,479	0.0070	0.9930	82.12
21.5	40,315,523	411,487	0.0102	0.9898	81.55
22.5	38,445,413	246,224	0.0064	0.9936	80.72
23.5	36,914,578	168,545	0.0046	0.9954	80.20
24.5	35,124,138	231,954	0.0066	0.9934	79.84
25.5	32,873,233	148,085	0.0045	0.9955	79.31
26.5	30,375,050	167,769	0.0055	0.9945	78.95
27.5	27,914,092	200,680	0.0072	0.9928	78.52
28.5	25,355,388	227,855	0.0090	0.9910	77.95
29.5	21,931,959	233,170	0.0106	0.9894	77.25
30.5	18,200,265	172,381	0.0095	0.9905	76.43
31.5	15,372,643	98,599	0.0064	0.9936	75.71
32.5	13,898,880	172,315	0.0124	0.9876	75.22
33.5	12,110,930	65,371	0.0054	0.9946	74.29
34.5	10,492,690	98,799	0.0094	0.9906	73.89
35.5	9,537,721	76,061	0.0080	0.9920	73.19
36.5	8,580,607	30,279	0.0035	0.9965	72.61
37.5	7,951,766	54,275	0.0068	0.9932	72.35
38.5	7,326,935	59,145	0.0081	0.9919	71.86



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ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1947-2011			EXPERIENCE BAND 1967-2011			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	6,925,877	51,738	0.0075	0.9925	71.28	
40.5	6,498,829	62,165	0.0096	0.9904	70.74	
41.5	6,157,556	73,438	0.0119	0.9881	70.07	
42.5	5,776,739	106,679	0.0185	0.9815	69.23	
43.5	5,345,443	78,060	0.0146	0.9854	67.95	
44.5	5,025,654	30,119	0.0060	0.9940	66.96	
45.5	4,749,184	112,152	0.0236	0.9764	66.56	
46.5	4,332,721	52,409	0.0121	0.9879	64.99	
47.5	3,985,208	144,699	0.0363	0.9637	64.20	
48.5	3,600,314	50,889	0.0141	0.9859	61.87	
49.5	3,195,047	14,459	0.0045	0.9955	61.00	
50.5	2,922,453	31,344	0.0107	0.9893	60.72	
51.5	2,501,968	12,566	0.0050	0.9950	60.07	
52.5	2,345,758	11,973	0.0051	0.9949	59.77	
53.5	2,177,959	17,251	0.0079	0.9921	59.46	
54.5	1,951,871	14,733	0.0075	0.9925	58.99	
55.5	1,684,256	20,305	0.0121	0.9879	58.55	
56.5	1,613,390	132,390	0.0821	0.9179	57.84	
57.5					53.09	

PACIFICORP  
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ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1947-2011			EXPERIENCE BAND 1982-2011			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
0.0	70,509,959	119,701	0.0017	0.9983	100.00	
0.5	71,622,858	854,042	0.0119	0.9881	99.83	
1.5	71,218,553	755,084	0.0106	0.9894	98.64	
2.5	71,216,060	833,747	0.0117	0.9883	97.59	
3.5	70,579,761	619,292	0.0088	0.9912	96.45	
4.5	67,027,812	705,892	0.0105	0.9895	95.61	
5.5	66,612,142	742,092	0.0111	0.9889	94.60	
6.5	65,605,808	498,716	0.0076	0.9924	93.54	
7.5	64,066,339	833,074	0.0130	0.9870	92.83	
8.5	62,937,782	603,111	0.0096	0.9904	91.63	
9.5	61,823,361	464,014	0.0075	0.9925	90.75	
10.5	60,857,056	352,817	0.0058	0.9942	90.07	
11.5	58,943,546	374,296	0.0064	0.9936	89.54	
12.5	58,021,559	462,973	0.0080	0.9920	88.98	
13.5	55,973,437	411,684	0.0074	0.9926	88.27	
14.5	52,930,062	359,671	0.0068	0.9932	87.62	
15.5	50,330,312	635,100	0.0126	0.9874	87.02	
16.5	47,420,843	390,397	0.0082	0.9918	85.92	
17.5	44,235,641	339,208	0.0077	0.9923	85.22	
18.5	40,981,395	352,813	0.0086	0.9914	84.56	
19.5	38,794,687	374,997	0.0097	0.9903	83.83	
20.5	36,270,246	217,665	0.0060	0.9940	83.02	
21.5	36,239,880	188,252	0.0052	0.9948	82.53	
22.5	34,806,225	211,243	0.0061	0.9939	82.10	
23.5	33,534,188	135,242	0.0040	0.9960	81.60	
24.5	32,038,219	198,744	0.0062	0.9938	81.27	
25.5	30,136,198	117,482	0.0039	0.9961	80.77	
26.5	27,818,854	134,795	0.0048	0.9952	80.45	
27.5	27,521,438	200,656	0.0073	0.9927	80.06	
28.5	24,962,759	227,855	0.0091	0.9909	79.48	
29.5	21,539,330	210,263	0.0098	0.9902	78.75	
30.5	17,830,542	172,381	0.0097	0.9903	77.98	
31.5	15,002,921	98,599	0.0066	0.9934	77.23	
32.5	13,529,158	131,952	0.0098	0.9902	76.72	
33.5	11,781,570	65,371	0.0055	0.9945	75.97	
34.5	10,492,690	98,799	0.0094	0.9906	75.55	
35.5	9,537,721	76,061	0.0080	0.9920	74.84	
36.5	8,580,607	30,279	0.0035	0.9965	74.24	
37.5	7,951,766	54,275	0.0068	0.9932	73.98	
38.5	7,326,935	59,145	0.0081	0.9919	73.48	

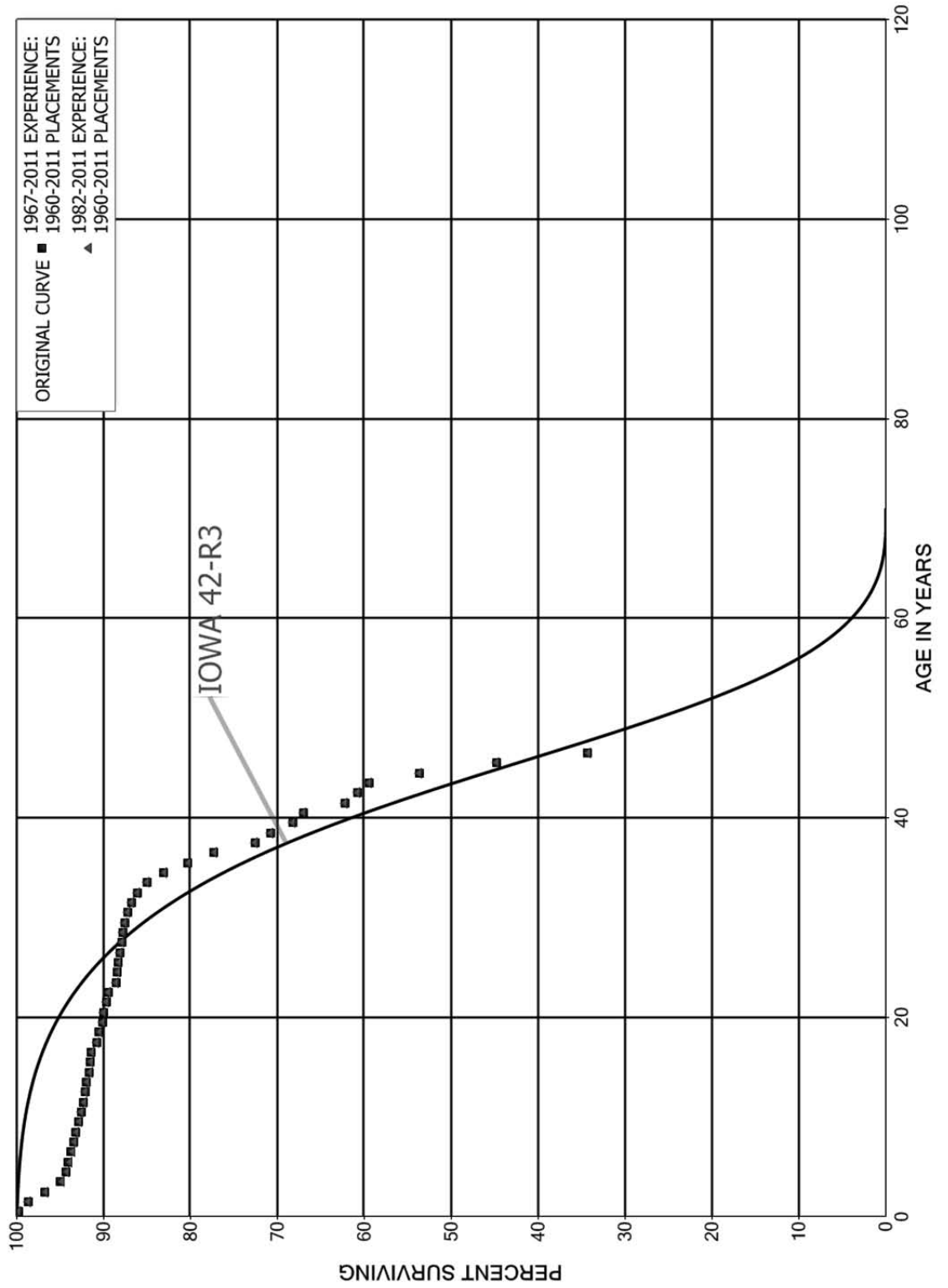
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 WYOMING PROPERTY

ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1947-2011			EXPERIENCE BAND 1982-2011			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	6,925,877	51,738	0.0075	0.9925	72.88	
40.5	6,498,829	62,165	0.0096	0.9904	72.34	
41.5	6,157,556	73,438	0.0119	0.9881	71.65	
42.5	5,776,739	106,679	0.0185	0.9815	70.79	
43.5	5,345,443	78,060	0.0146	0.9854	69.49	
44.5	5,025,654	30,119	0.0060	0.9940	68.47	
45.5	4,749,184	112,152	0.0236	0.9764	68.06	
46.5	4,332,721	52,409	0.0121	0.9879	66.45	
47.5	3,985,208	144,699	0.0363	0.9637	65.65	
48.5	3,600,314	50,889	0.0141	0.9859	63.27	
49.5	3,195,047	14,459	0.0045	0.9955	62.37	
50.5	2,922,453	31,344	0.0107	0.9893	62.09	
51.5	2,501,968	12,566	0.0050	0.9950	61.42	
52.5	2,345,758	11,973	0.0051	0.9949	61.11	
53.5	2,177,959	17,251	0.0079	0.9921	60.80	
54.5	1,951,871	14,733	0.0075	0.9925	60.32	
55.5	1,684,256	20,305	0.0121	0.9879	59.87	
56.5	1,613,390	132,390	0.0821	0.9179	59.14	
57.5					54.29	

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ACCOUNT 366 UNDERGROUND CONDUIT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1960-2011			EXPERIENCE BAND 1967-2011			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
0.0	15,875,884	35,167	0.0022	0.9978	100.00	
0.5	14,178,562	166,546	0.0117	0.9883	99.78	
1.5	12,835,618	247,209	0.0193	0.9807	98.61	
2.5	11,735,834	218,662	0.0186	0.9814	96.71	
3.5	10,658,235	64,783	0.0061	0.9939	94.91	
4.5	9,972,950	31,798	0.0032	0.9968	94.33	
5.5	9,437,496	34,847	0.0037	0.9963	94.03	
6.5	8,813,533	26,324	0.0030	0.9970	93.68	
7.5	8,254,834	20,868	0.0025	0.9975	93.40	
8.5	7,926,054	27,120	0.0034	0.9966	93.16	
9.5	7,602,757	24,677	0.0032	0.9968	92.85	
10.5	7,261,399	23,300	0.0032	0.9968	92.54	
11.5	6,929,778	10,195	0.0015	0.9985	92.25	
12.5	6,660,697	15,994	0.0024	0.9976	92.11	
13.5	6,125,456	19,770	0.0032	0.9968	91.89	
14.5	5,659,120	7,432	0.0013	0.9987	91.59	
15.5	5,221,311	6,453	0.0012	0.9988	91.47	
16.5	4,901,827	34,977	0.0071	0.9929	91.36	
17.5	3,650,266	10,284	0.0028	0.9972	90.71	
18.5	3,152,095	13,305	0.0042	0.9958	90.45	
19.5	3,011,779	3,886	0.0013	0.9987	90.07	
20.5	2,812,337	10,050	0.0036	0.9964	89.96	
21.5	2,768,750	7,029	0.0025	0.9975	89.63	
22.5	2,649,750	27,249	0.0103	0.9897	89.41	
23.5	2,519,330	4,014	0.0016	0.9984	88.49	
24.5	2,408,046	2,441	0.0010	0.9990	88.35	
25.5	2,261,934	3,870	0.0017	0.9983	88.26	
26.5	2,117,868	6,372	0.0030	0.9970	88.11	
27.5	1,942,919	2,331	0.0012	0.9988	87.84	
28.5	1,723,752	3,716	0.0022	0.9978	87.73	
29.5	1,220,983	5,202	0.0043	0.9957	87.55	
30.5	967,060	4,570	0.0047	0.9953	87.17	
31.5	706,023	5,810	0.0082	0.9918	86.76	
32.5	525,607	6,791	0.0129	0.9871	86.05	
33.5	367,491	8,226	0.0224	0.9776	84.94	
34.5	235,608	7,947	0.0337	0.9663	83.03	
35.5	160,273	5,999	0.0374	0.9626	80.23	
36.5	121,447	7,364	0.0606	0.9394	77.23	
37.5	92,182	2,256	0.0245	0.9755	72.55	
38.5	62,806	2,277	0.0363	0.9637	70.77	

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ACCOUNT 366 UNDERGROUND CONDUIT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1960-2011			EXPERIENCE BAND 1967-2011			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	49,117	866	0.0176	0.9824	68.21	
40.5	40,817	2,949	0.0723	0.9277	67.00	
41.5	30,935	697	0.0225	0.9775	62.16	
42.5	24,030	525	0.0218	0.9782	60.76	
43.5	20,028	1,957	0.0977	0.9023	59.43	
44.5	14,942	2,487	0.1664	0.8336	53.63	
45.5	5,257	1,231	0.2343	0.7657	44.70	
46.5	1,820	1,483	0.8147	0.1853	34.23	
47.5	274	126	0.4586	0.5414	6.34	
48.5					3.43	

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ACCOUNT 366 UNDERGROUND CONDUIT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1960-2011			EXPERIENCE BAND 1982-2011			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
0.0	14,507,216	35,167	0.0024	0.9976	100.00	
0.5	13,056,301	155,491	0.0119	0.9881	99.76	
1.5	11,998,979	241,775	0.0201	0.9799	98.57	
2.5	11,085,358	216,305	0.0195	0.9805	96.58	
3.5	10,181,841	61,544	0.0060	0.9940	94.70	
4.5	9,634,741	28,914	0.0030	0.9970	94.13	
5.5	9,190,317	33,777	0.0037	0.9963	93.84	
6.5	8,623,659	22,657	0.0026	0.9974	93.50	
7.5	8,104,948	19,485	0.0024	0.9976	93.25	
8.5	7,819,767	22,070	0.0028	0.9972	93.03	
9.5	7,519,057	24,139	0.0032	0.9968	92.77	
10.5	7,195,037	21,705	0.0030	0.9970	92.47	
11.5	6,877,266	9,654	0.0014	0.9986	92.19	
12.5	6,618,082	15,471	0.0023	0.9977	92.06	
13.5	6,088,948	19,458	0.0032	0.9968	91.85	
14.5	5,628,238	6,980	0.0012	0.9988	91.55	
15.5	5,201,373	6,430	0.0012	0.9988	91.44	
16.5	4,887,673	34,977	0.0072	0.9928	91.33	
17.5	3,641,492	10,096	0.0028	0.9972	90.67	
18.5	3,145,411	13,305	0.0042	0.9958	90.42	
19.5	3,007,708	3,813	0.0013	0.9987	90.04	
20.5	2,811,860	10,050	0.0036	0.9964	89.92	
21.5	2,768,750	7,029	0.0025	0.9975	89.60	
22.5	2,649,750	27,249	0.0103	0.9897	89.37	
23.5	2,519,330	4,014	0.0016	0.9984	88.46	
24.5	2,408,046	2,441	0.0010	0.9990	88.31	
25.5	2,261,934	3,870	0.0017	0.9983	88.23	
26.5	2,117,868	6,372	0.0030	0.9970	88.07	
27.5	1,942,919	2,331	0.0012	0.9988	87.81	
28.5	1,723,752	3,716	0.0022	0.9978	87.70	
29.5	1,220,983	5,202	0.0043	0.9957	87.51	
30.5	967,060	4,570	0.0047	0.9953	87.14	
31.5	706,023	5,810	0.0082	0.9918	86.73	
32.5	525,607	6,791	0.0129	0.9871	86.02	
33.5	367,491	8,226	0.0224	0.9776	84.91	
34.5	235,608	7,947	0.0337	0.9663	83.00	
35.5	160,273	5,999	0.0374	0.9626	80.20	
36.5	121,447	7,364	0.0606	0.9394	77.20	
37.5	92,182	2,256	0.0245	0.9755	72.52	
38.5	62,806	2,277	0.0363	0.9637	70.75	

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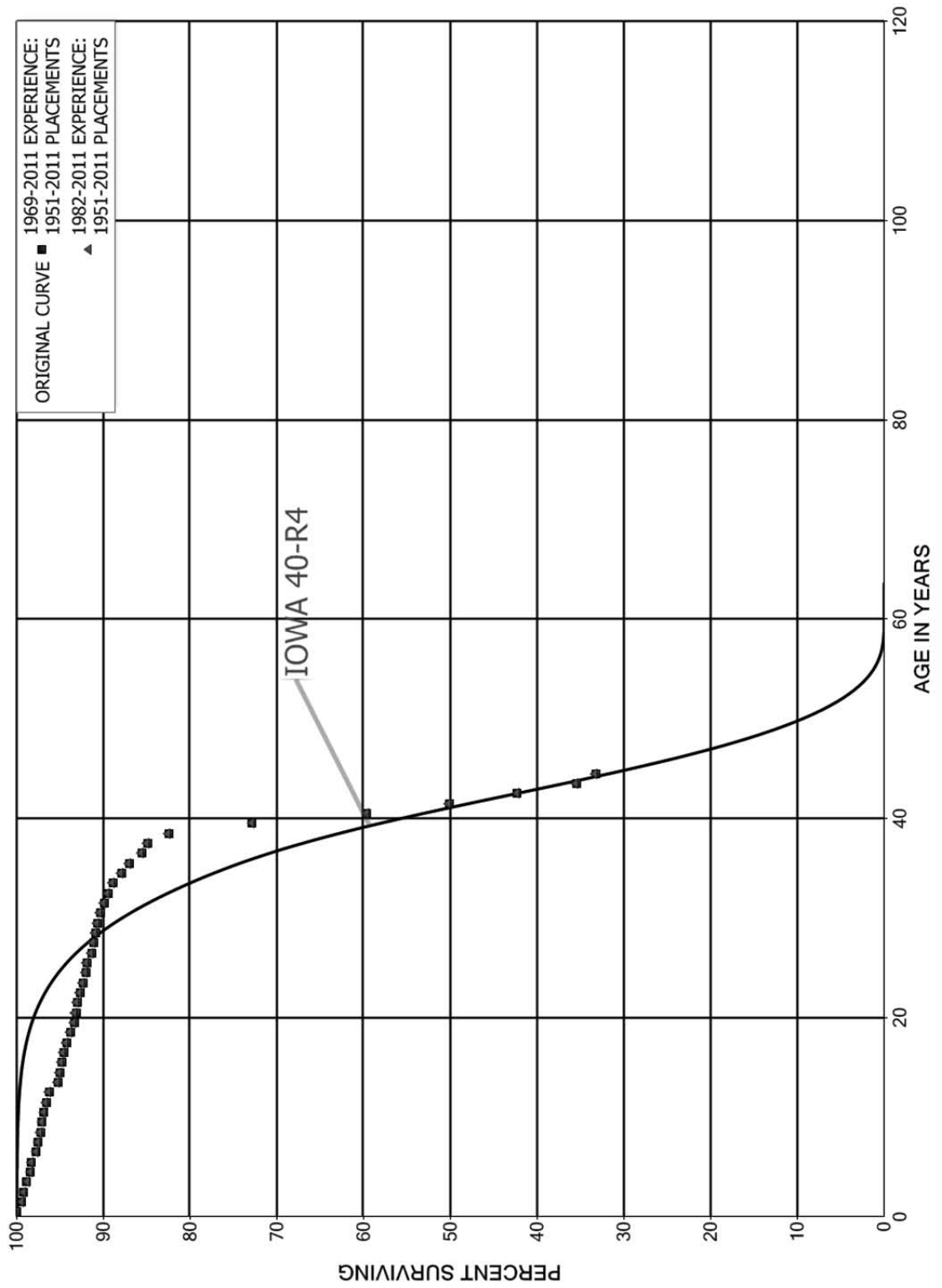
ACCOUNT 366 UNDERGROUND CONDUIT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1960-2011			EXPERIENCE BAND 1982-2011			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	49,117	866	0.0176	0.9824	68.18	
40.5	40,817	2,949	0.0723	0.9277	66.98	
41.5	30,935	697	0.0225	0.9775	62.14	
42.5	24,030	525	0.0218	0.9782	60.74	
43.5	20,028	1,957	0.0977	0.9023	59.41	
44.5	14,942	2,487	0.1664	0.8336	53.61	
45.5	5,257	1,231	0.2343	0.7657	44.69	
46.5	1,820	1,483	0.8147	0.1853	34.22	
47.5	274	126	0.4586	0.5414	6.34	
48.5					3.43	



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ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1951-2011			EXPERIENCE BAND 1969-2011			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
0.0	34,545,427	20,945	0.0006	0.9994	100.00	
0.5	32,403,917	159,084	0.0049	0.9951	99.94	
1.5	30,403,980	88,947	0.0029	0.9971	99.45	
2.5	29,013,036	101,278	0.0035	0.9965	99.16	
3.5	27,012,141	102,875	0.0038	0.9962	98.81	
4.5	24,158,791	45,570	0.0019	0.9981	98.44	
5.5	22,492,001	121,544	0.0054	0.9946	98.25	
6.5	21,087,288	41,312	0.0020	0.9980	97.72	
7.5	19,805,903	61,879	0.0031	0.9969	97.53	
8.5	18,893,384	39,715	0.0021	0.9979	97.22	
9.5	18,175,231	40,252	0.0022	0.9978	97.02	
10.5	17,177,027	44,039	0.0026	0.9974	96.80	
11.5	16,613,594	58,633	0.0035	0.9965	96.56	
12.5	15,906,354	170,786	0.0107	0.9893	96.21	
13.5	14,546,082	27,907	0.0019	0.9981	95.18	
14.5	13,259,643	41,388	0.0031	0.9969	95.00	
15.5	11,962,045	23,162	0.0019	0.9981	94.70	
16.5	11,003,038	35,079	0.0032	0.9968	94.52	
17.5	10,286,495	52,053	0.0051	0.9949	94.22	
18.5	9,343,148	41,545	0.0044	0.9956	93.74	
19.5	9,151,597	20,675	0.0023	0.9977	93.32	
20.5	8,447,990	15,618	0.0018	0.9982	93.11	
21.5	8,376,998	28,705	0.0034	0.9966	92.94	
22.5	8,011,596	26,615	0.0033	0.9967	92.62	
23.5	7,738,558	26,293	0.0034	0.9966	92.31	
24.5	7,516,216	11,030	0.0015	0.9985	92.00	
25.5	6,823,309	46,231	0.0068	0.9932	91.87	
26.5	6,470,177	12,931	0.0020	0.9980	91.24	
27.5	5,951,439	14,835	0.0025	0.9975	91.06	
28.5	5,558,853	13,288	0.0024	0.9976	90.83	
29.5	4,718,501	18,738	0.0040	0.9960	90.62	
30.5	3,926,170	16,430	0.0042	0.9958	90.26	
31.5	2,960,014	14,721	0.0050	0.9950	89.88	
32.5	2,369,788	15,515	0.0065	0.9935	89.43	
33.5	1,836,818	20,411	0.0111	0.9889	88.85	
34.5	1,334,819	13,484	0.0101	0.9899	87.86	
35.5	911,982	15,477	0.0170	0.9830	86.97	
36.5	618,437	4,536	0.0073	0.9927	85.50	
37.5	451,808	13,312	0.0295	0.9705	84.87	
38.5	249,172	28,995	0.1164	0.8836	82.37	

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ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1951-2011			EXPERIENCE BAND 1969-2011			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	171,085	31,006	0.1812	0.8188	72.78	
40.5	94,694	15,063	0.1591	0.8409	59.59	
41.5	62,097	9,748	0.1570	0.8430	50.11	
42.5	45,661	7,383	0.1617	0.8383	42.25	
43.5	31,093	1,934	0.0622	0.9378	35.42	
44.5	18,977	5,338	0.2813	0.7187	33.21	
45.5	4,516	821	0.1817	0.8183	23.87	
46.5	3,126	778	0.2488	0.7512	19.53	
47.5	2,348	915	0.3899	0.6101	14.67	
48.5	1,432		0.0000	1.0000	8.95	
49.5	1,432	697	0.4866	0.5134	8.95	
50.5	735	735	1.0000		4.60	
51.5						

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ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1951-2011			EXPERIENCE BAND 1982-2011			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
0.0	29,239,719	20,945	0.0007	0.9993	100.00	
0.5	27,881,852	139,110	0.0050	0.9950	99.93	
1.5	26,892,979	80,072	0.0030	0.9970	99.43	
2.5	26,127,838	95,552	0.0037	0.9963	99.13	
3.5	24,704,232	92,045	0.0037	0.9963	98.77	
4.5	22,399,308	37,672	0.0017	0.9983	98.40	
5.5	21,248,050	118,009	0.0056	0.9944	98.24	
6.5	20,245,128	36,201	0.0018	0.9982	97.69	
7.5	19,174,835	54,460	0.0028	0.9972	97.52	
8.5	18,513,593	31,056	0.0017	0.9983	97.24	
9.5	17,861,781	37,920	0.0021	0.9979	97.08	
10.5	16,947,248	40,936	0.0024	0.9976	96.87	
11.5	16,425,833	57,816	0.0035	0.9965	96.64	
12.5	15,758,252	167,571	0.0106	0.9894	96.30	
13.5	14,414,110	27,069	0.0019	0.9981	95.27	
14.5	13,147,838	38,995	0.0030	0.9970	95.09	
15.5	11,870,987	22,849	0.0019	0.9981	94.81	
16.5	10,924,522	35,079	0.0032	0.9968	94.63	
17.5	10,225,610	52,053	0.0051	0.9949	94.33	
18.5	9,287,822	39,866	0.0043	0.9957	93.85	
19.5	9,124,097	20,675	0.0023	0.9977	93.44	
20.5	8,436,383	15,618	0.0019	0.9981	93.23	
21.5	8,365,391	28,705	0.0034	0.9966	93.06	
22.5	7,999,989	26,615	0.0033	0.9967	92.74	
23.5	7,727,788	26,293	0.0034	0.9966	92.43	
24.5	7,506,267	11,030	0.0015	0.9985	92.12	
25.5	6,813,360	46,231	0.0068	0.9932	91.98	
26.5	6,466,070	12,931	0.0020	0.9980	91.36	
27.5	5,947,333	14,835	0.0025	0.9975	91.17	
28.5	5,554,746	13,288	0.0024	0.9976	90.95	
29.5	4,714,394	18,738	0.0040	0.9960	90.73	
30.5	3,926,170	16,430	0.0042	0.9958	90.37	
31.5	2,960,014	14,721	0.0050	0.9950	89.99	
32.5	2,369,788	15,515	0.0065	0.9935	89.54	
33.5	1,836,818	20,411	0.0111	0.9889	88.96	
34.5	1,334,819	13,484	0.0101	0.9899	87.97	
35.5	911,982	15,477	0.0170	0.9830	87.08	
36.5	618,437	4,536	0.0073	0.9927	85.60	
37.5	451,808	13,312	0.0295	0.9705	84.97	
38.5	249,172	28,995	0.1164	0.8836	82.47	

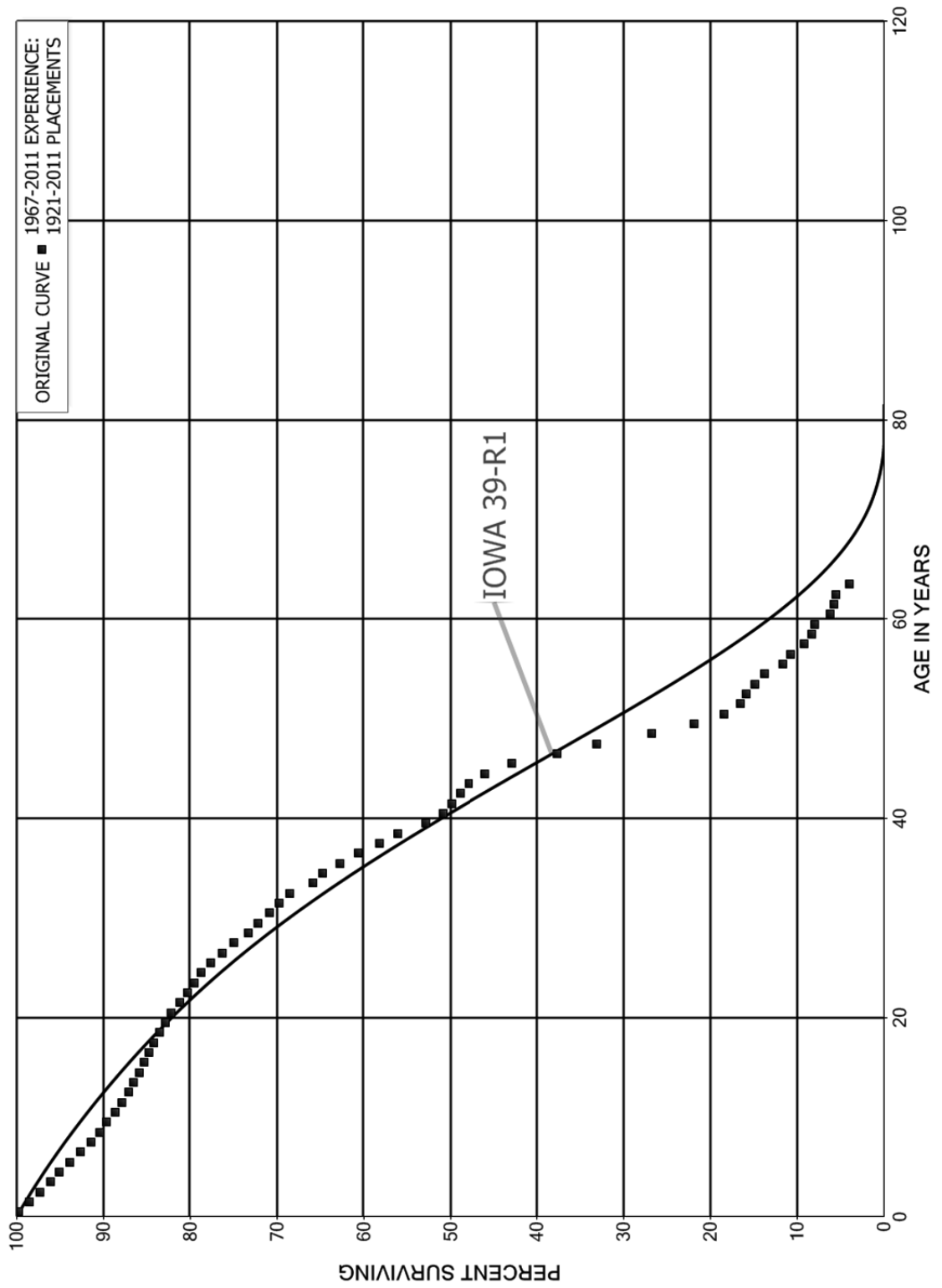
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ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1951-2011			EXPERIENCE BAND 1982-2011			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	171,085	31,006	0.1812	0.8188	72.87	
40.5	94,694	15,063	0.1591	0.8409	59.67	
41.5	62,097	9,748	0.1570	0.8430	50.18	
42.5	45,661	7,383	0.1617	0.8383	42.30	
43.5	31,093	1,934	0.0622	0.9378	35.46	
44.5	18,977	5,338	0.2813	0.7187	33.25	
45.5	4,516	821	0.1817	0.8183	23.90	
46.5	3,126	778	0.2488	0.7512	19.56	
47.5	2,348	915	0.3899	0.6101	14.69	
48.5	1,432		0.0000	1.0000	8.96	
49.5	1,432	697	0.4866	0.5134	8.96	
50.5	735	735	1.0000		4.60	
51.5						

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 ORIGINAL AND SMOOTH SURVIVOR CURVES



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ACCOUNT 368 LINE TRANSFORMERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1921-2011			EXPERIENCE BAND 1967-2011			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
0.0	100,238,153	237,598	0.0024	0.9976	100.00	
0.5	94,119,176	1,169,906	0.0124	0.9876	99.76	
1.5	87,799,783	1,085,539	0.0124	0.9876	98.52	
2.5	81,251,769	1,001,428	0.0123	0.9877	97.30	
3.5	74,843,853	778,962	0.0104	0.9896	96.11	
4.5	69,411,357	931,157	0.0134	0.9866	95.11	
5.5	65,941,476	818,975	0.0124	0.9876	93.83	
6.5	62,342,948	875,556	0.0140	0.9860	92.66	
7.5	58,995,860	608,939	0.0103	0.9897	91.36	
8.5	56,430,692	518,838	0.0092	0.9908	90.42	
9.5	54,402,615	607,436	0.0112	0.9888	89.59	
10.5	52,108,383	453,986	0.0087	0.9913	88.59	
11.5	49,414,787	399,173	0.0081	0.9919	87.82	
12.5	47,584,309	342,634	0.0072	0.9928	87.11	
13.5	46,304,260	358,182	0.0077	0.9923	86.48	
14.5	44,791,894	275,378	0.0061	0.9939	85.81	
15.5	43,034,207	299,681	0.0070	0.9930	85.28	
16.5	40,698,055	252,979	0.0062	0.9938	84.69	
17.5	37,966,892	290,774	0.0077	0.9923	84.16	
18.5	36,211,724	297,270	0.0082	0.9918	83.52	
19.5	35,952,620	301,671	0.0084	0.9916	82.83	
20.5	34,339,332	384,676	0.0112	0.9888	82.14	
21.5	33,127,716	363,586	0.0110	0.9890	81.22	
22.5	31,129,990	326,190	0.0105	0.9895	80.33	
23.5	29,004,750	289,266	0.0100	0.9900	79.48	
24.5	27,081,861	354,156	0.0131	0.9869	78.69	
25.5	24,956,169	449,493	0.0180	0.9820	77.66	
26.5	23,004,420	399,755	0.0174	0.9826	76.26	
27.5	19,818,331	422,998	0.0213	0.9787	74.94	
28.5	17,721,524	271,998	0.0153	0.9847	73.34	
29.5	15,494,255	291,322	0.0188	0.9812	72.21	
30.5	13,388,378	214,386	0.0160	0.9840	70.86	
31.5	11,266,566	197,645	0.0175	0.9825	69.72	
32.5	9,218,788	357,918	0.0388	0.9612	68.50	
33.5	7,451,145	124,708	0.0167	0.9833	65.84	
34.5	6,481,220	204,600	0.0316	0.9684	64.74	
35.5	5,592,290	182,640	0.0327	0.9673	62.69	
36.5	4,931,603	201,990	0.0410	0.9590	60.65	
37.5	4,131,321	148,738	0.0360	0.9640	58.16	
38.5	3,539,909	204,532	0.0578	0.9422	56.07	

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ACCOUNT 368 LINE TRANSFORMERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1921-2011			EXPERIENCE BAND 1967-2011			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	3,052,666	113,680	0.0372	0.9628	52.83	
40.5	2,751,183	54,812	0.0199	0.9801	50.86	
41.5	2,564,911	54,336	0.0212	0.9788	49.85	
42.5	2,395,002	47,941	0.0200	0.9800	48.79	
43.5	2,212,597	88,778	0.0401	0.9599	47.81	
44.5	1,991,125	132,261	0.0664	0.9336	45.90	
45.5	1,781,551	218,323	0.1225	0.8775	42.85	
46.5	1,487,479	181,287	0.1219	0.8781	37.60	
47.5	1,216,565	230,673	0.1896	0.8104	33.01	
48.5	912,609	168,536	0.1847	0.8153	26.75	
49.5	662,829	102,922	0.1553	0.8447	21.81	
50.5	537,510	55,729	0.1037	0.8963	18.43	
51.5	440,931	18,835	0.0427	0.9573	16.52	
52.5	419,336	27,109	0.0646	0.9354	15.81	
53.5	392,227	29,569	0.0754	0.9246	14.79	
54.5	362,458	54,665	0.1508	0.8492	13.67	
55.5	304,778	23,022	0.0755	0.9245	11.61	
56.5	279,906	40,457	0.1445	0.8555	10.73	
57.5	220,001	20,661	0.0939	0.9061	9.18	
58.5	199,340	9,745	0.0489	0.9511	8.32	
59.5	189,595	40,475	0.2135	0.7865	7.91	
60.5	149,119	10,914	0.0732	0.9268	6.22	
61.5	138,205	5,526	0.0400	0.9600	5.77	
62.5	132,679	39,373	0.2968	0.7032	5.54	
63.5	93,306	13,427	0.1439	0.8561	3.89	
64.5	70,682	5,195	0.0735	0.9265	3.33	
65.5	54,512	2,473	0.0454	0.9546	3.09	
66.5	46,028	777	0.0169	0.9831	2.95	
67.5	41,241	1,060	0.0257	0.9743	2.90	
68.5	38,827	4,696	0.1209	0.8791	2.82	
69.5	29,943	1,747	0.0583	0.9417	2.48	
70.5	27,408	1,412	0.0515	0.9485	2.34	
71.5	25,148	272	0.0108	0.9892	2.22	
72.5	23,787	1,756	0.0738	0.9262	2.19	
73.5	21,612	463	0.0214	0.9786	2.03	
74.5	19,648	990	0.0504	0.9496	1.99	
75.5	17,935	173	0.0096	0.9904	1.89	
76.5	17,424		0.0000	1.0000	1.87	
77.5	16,490	322	0.0195	0.9805	1.87	
78.5	14,895	717	0.0481	0.9519	1.83	



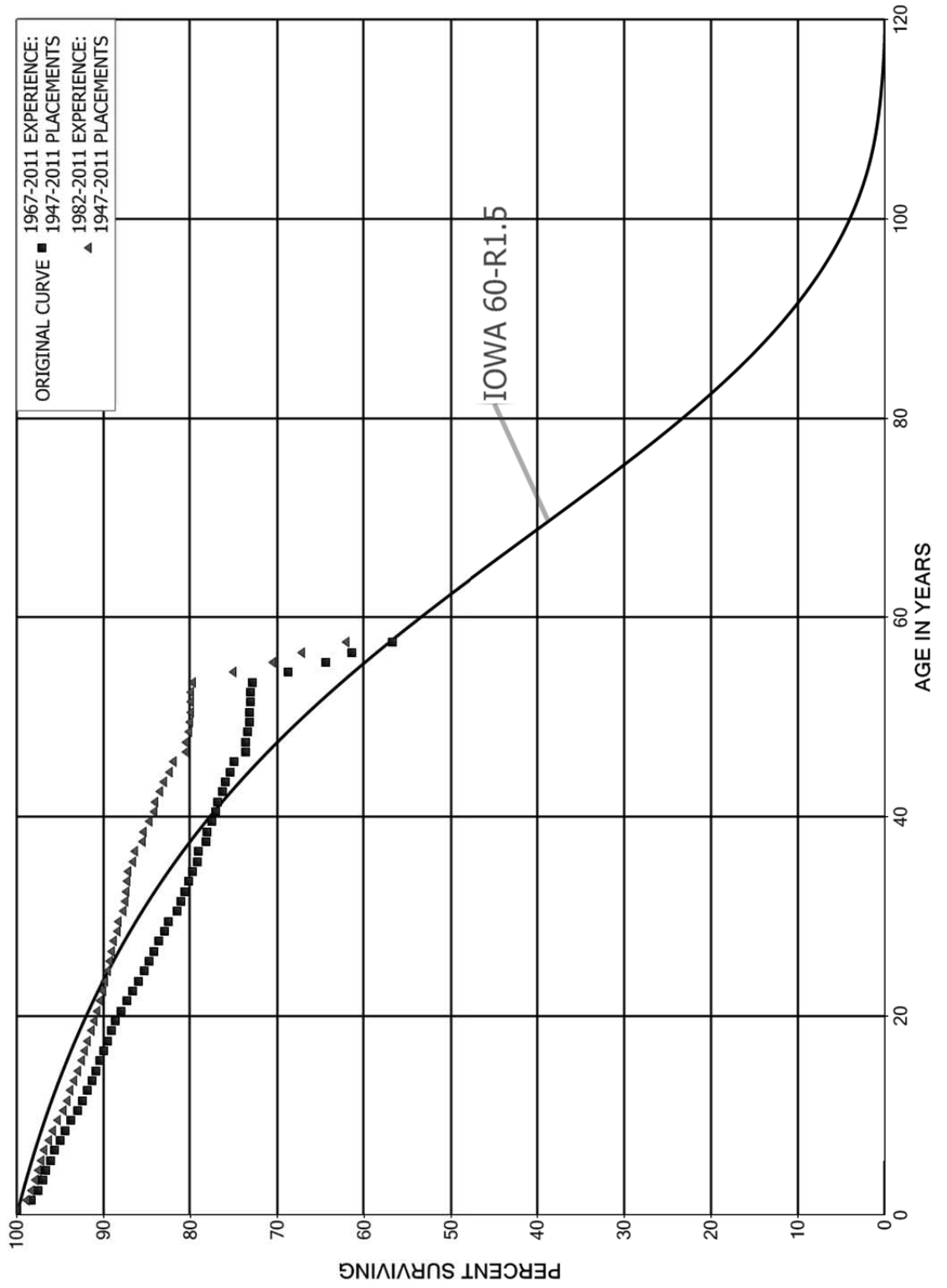
PACIFICORP  
 WYOMING PROPERTY

ACCOUNT 368 LINE TRANSFORMERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1921-2011			EXPERIENCE BAND 1967-2011			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	14,178	446	0.0315	0.9685	1.75	
80.5	13,376		0.0000	1.0000	1.69	
81.5	11,774	320	0.0272	0.9728	1.69	
82.5	10,759	341	0.0317	0.9683	1.64	
83.5	8,136	2,414	0.2967	0.7033	1.59	
84.5	5,722	828	0.1447	0.8553	1.12	
85.5	3,784	512	0.1354	0.8646	0.96	
86.5	2,761	1,268	0.4592	0.5408	0.83	
87.5	1,493		0.0000	1.0000	0.45	
88.5	1,356	173	0.1278	0.8722	0.45	
89.5	1,183	373	0.3149	0.6851	0.39	
90.5					0.27	

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 ORIGINAL AND SMOOTH SURVIVOR CURVES



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ACCOUNT 369.1 OVERHEAD SERVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1947-2011			EXPERIENCE BAND 1967-2011			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
0.0	14,024,307	11,158	0.0008	0.9992	100.00	
0.5	13,508,843	223,972	0.0166	0.9834	99.92	
1.5	12,811,225	94,885	0.0074	0.9926	98.26	
2.5	12,316,664	66,822	0.0054	0.9946	97.54	
3.5	11,789,287	53,730	0.0046	0.9954	97.01	
4.5	11,262,270	63,250	0.0056	0.9944	96.56	
5.5	10,721,235	51,534	0.0048	0.9952	96.02	
6.5	9,394,909	58,696	0.0062	0.9938	95.56	
7.5	8,803,295	56,866	0.0065	0.9935	94.96	
8.5	8,263,561	59,356	0.0072	0.9928	94.35	
9.5	7,831,908	56,645	0.0072	0.9928	93.67	
10.5	7,719,467	49,211	0.0064	0.9936	93.00	
11.5	7,277,550	44,060	0.0061	0.9939	92.40	
12.5	6,889,432	37,973	0.0055	0.9945	91.84	
13.5	6,719,414	39,392	0.0059	0.9941	91.34	
14.5	6,456,648	32,506	0.0050	0.9950	90.80	
15.5	5,993,832	28,778	0.0048	0.9952	90.34	
16.5	5,675,441	27,281	0.0048	0.9952	89.91	
17.5	5,340,203	25,080	0.0047	0.9953	89.48	
18.5	5,113,518	24,823	0.0049	0.9951	89.06	
19.5	5,284,350	37,685	0.0071	0.9929	88.63	
20.5	4,982,296	37,849	0.0076	0.9924	87.99	
21.5	4,835,441	40,900	0.0085	0.9915	87.33	
22.5	4,716,416	34,457	0.0073	0.9927	86.59	
23.5	4,592,630	35,027	0.0076	0.9924	85.95	
24.5	4,458,306	27,377	0.0061	0.9939	85.30	
25.5	4,101,352	28,642	0.0070	0.9930	84.77	
26.5	3,844,940	23,967	0.0062	0.9938	84.18	
27.5	3,654,621	31,669	0.0087	0.9913	83.66	
28.5	3,458,768	19,113	0.0055	0.9945	82.93	
29.5	3,211,639	36,259	0.0113	0.9887	82.47	
30.5	2,935,268	16,223	0.0055	0.9945	81.54	
31.5	2,720,928	16,490	0.0061	0.9939	81.09	
32.5	2,471,302	13,291	0.0054	0.9946	80.60	
33.5	2,268,819	13,193	0.0058	0.9942	80.17	
34.5	2,082,899	13,741	0.0066	0.9934	79.70	
35.5	1,928,636	3,365	0.0017	0.9983	79.18	
36.5	1,799,971	19,868	0.0110	0.9890	79.04	
37.5	1,663,305	2,369	0.0014	0.9986	78.17	
38.5	1,559,303	10,824	0.0069	0.9931	78.05	

PACIFICORP  
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ACCOUNT 369.1 OVERHEAD SERVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1947-2011			EXPERIENCE BAND 1967-2011			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	1,453,572	9,327	0.0064	0.9936	77.51	
40.5	1,361,092	2,683	0.0020	0.9980	77.01	
41.5	1,287,604	9,255	0.0072	0.9928	76.86	
42.5	1,192,457	6,278	0.0053	0.9947	76.31	
43.5	1,123,320	8,146	0.0073	0.9927	75.91	
44.5	1,047,571	5,759	0.0055	0.9945	75.36	
45.5	976,768	16,825	0.0172	0.9828	74.94	
46.5	887,808	348	0.0004	0.9996	73.65	
47.5	780,406	2,892	0.0037	0.9963	73.62	
48.5	676,400	1,629	0.0024	0.9976	73.35	
49.5	593,188	430	0.0007	0.9993	73.17	
50.5	519,373	160	0.0003	0.9997	73.12	
51.5	441,114	121	0.0003	0.9997	73.10	
52.5	370,935	1,054	0.0028	0.9972	73.08	
53.5	307,248	17,691	0.0576	0.9424	72.87	
54.5	235,880	14,541	0.0616	0.9384	68.68	
55.5	171,045	8,108	0.0474	0.9526	64.44	
56.5	134,481	10,172	0.0756	0.9244	61.39	
57.5					56.74	

PACIFICORP  
WYOMING PROPERTY

ACCOUNT 369.1 OVERHEAD SERVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1947-2011			EXPERIENCE BAND 1982-2011			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
0.0	11,392,696	11,158	0.0010	0.9990	100.00	
0.5	11,090,491	126,153	0.0114	0.9886	99.90	
1.5	10,640,680	62,630	0.0059	0.9941	98.77	
2.5	10,323,464	42,593	0.0041	0.9959	98.18	
3.5	9,921,156	34,075	0.0034	0.9966	97.78	
4.5	9,512,242	41,261	0.0043	0.9957	97.44	
5.5	9,067,982	31,807	0.0035	0.9965	97.02	
6.5	7,825,100	37,978	0.0049	0.9951	96.68	
7.5	7,308,261	38,005	0.0052	0.9948	96.21	
8.5	6,833,900	41,453	0.0061	0.9939	95.71	
9.5	6,464,060	39,434	0.0061	0.9939	95.13	
10.5	6,393,711	31,268	0.0049	0.9951	94.55	
11.5	5,982,974	25,782	0.0043	0.9957	94.09	
12.5	5,536,840	23,720	0.0043	0.9957	93.68	
13.5	5,458,508	28,038	0.0051	0.9949	93.28	
14.5	5,286,347	22,211	0.0042	0.9958	92.80	
15.5	4,909,769	19,264	0.0039	0.9961	92.41	
16.5	4,680,386	18,584	0.0040	0.9960	92.05	
17.5	4,465,487	18,118	0.0041	0.9959	91.68	
18.5	4,351,172	19,103	0.0044	0.9956	91.31	
19.5	4,293,715	14,172	0.0033	0.9967	90.91	
20.5	4,093,509	14,546	0.0036	0.9964	90.61	
21.5	4,052,485	14,394	0.0036	0.9964	90.29	
22.5	4,034,321	12,553	0.0031	0.9969	89.97	
23.5	3,998,026	11,278	0.0028	0.9972	89.69	
24.5	3,944,072	9,898	0.0025	0.9975	89.44	
25.5	3,662,342	9,653	0.0026	0.9974	89.21	
26.5	3,489,603	8,086	0.0023	0.9977	88.98	
27.5	3,490,268	17,023	0.0049	0.9951	88.77	
28.5	3,309,063	6,160	0.0019	0.9981	88.34	
29.5	3,074,887	21,256	0.0069	0.9931	88.17	
30.5	2,813,518	5,040	0.0018	0.9982	87.56	
31.5	2,610,361	3,636	0.0014	0.9986	87.41	
32.5	2,373,589	3,661	0.0015	0.9985	87.28	
33.5	2,180,736	2,416	0.0011	0.9989	87.15	
34.5	2,082,899	13,741	0.0066	0.9934	87.05	
35.5	1,928,636	3,365	0.0017	0.9983	86.48	
36.5	1,799,971	19,868	0.0110	0.9890	86.33	
37.5	1,663,305	2,369	0.0014	0.9986	85.37	
38.5	1,559,303	10,824	0.0069	0.9931	85.25	

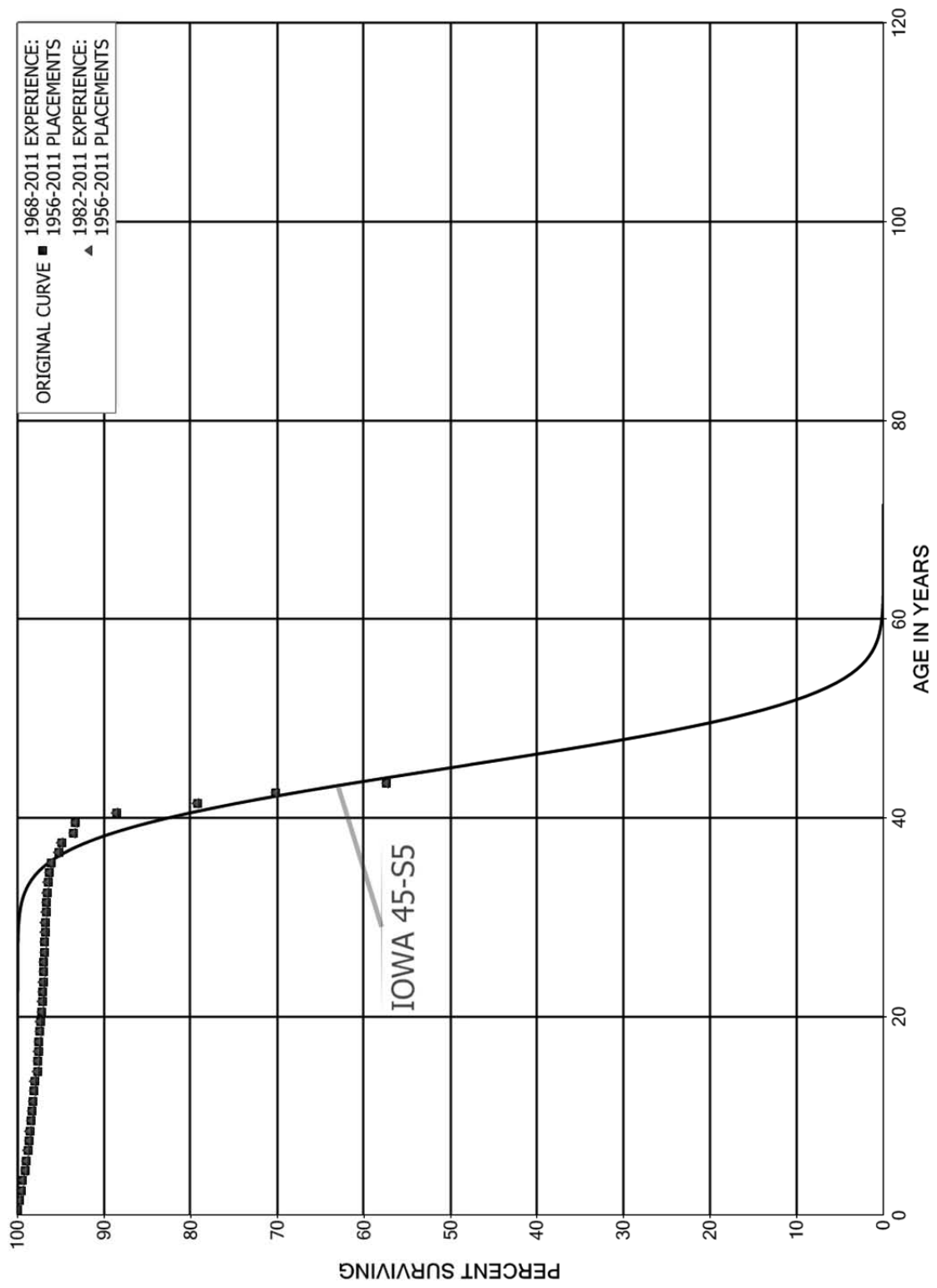
PACIFICORP  
 WYOMING PROPERTY

ACCOUNT 369.1 OVERHEAD SERVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1947-2011			EXPERIENCE BAND 1982-2011			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	1,453,572	9,327	0.0064	0.9936	84.66	
40.5	1,361,092	2,683	0.0020	0.9980	84.12	
41.5	1,287,604	9,255	0.0072	0.9928	83.95	
42.5	1,192,457	6,278	0.0053	0.9947	83.35	
43.5	1,123,320	8,146	0.0073	0.9927	82.91	
44.5	1,047,571	5,759	0.0055	0.9945	82.31	
45.5	976,768	16,825	0.0172	0.9828	81.86	
46.5	887,808	348	0.0004	0.9996	80.45	
47.5	780,406	2,892	0.0037	0.9963	80.41	
48.5	676,400	1,629	0.0024	0.9976	80.12	
49.5	593,188	430	0.0007	0.9993	79.92	
50.5	519,373	160	0.0003	0.9997	79.87	
51.5	441,114	121	0.0003	0.9997	79.84	
52.5	370,935	1,054	0.0028	0.9972	79.82	
53.5	307,248	17,691	0.0576	0.9424	79.59	
54.5	235,880	14,541	0.0616	0.9384	75.01	
55.5	171,045	8,108	0.0474	0.9526	70.39	
56.5	134,481	10,172	0.0756	0.9244	67.05	
57.5					61.98	

PACIFICORP  
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 ACCOUNT 369.2 UNDERGROUND SERVICES  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



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WYOMING PROPERTY

ACCOUNT 369.2 UNDERGROUND SERVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1956-2011			EXPERIENCE BAND 1968-2011			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
0.0	25,731,781	19,630	0.0008	0.9992	100.00	
0.5	24,361,498	57,338	0.0024	0.9976	99.92	
1.5	22,868,871	45,766	0.0020	0.9980	99.69	
2.5	21,315,409	30,830	0.0014	0.9986	99.49	
3.5	19,251,631	54,253	0.0028	0.9972	99.35	
4.5	16,915,876	27,805	0.0016	0.9984	99.07	
5.5	15,366,220	21,276	0.0014	0.9986	98.90	
6.5	13,696,540	19,335	0.0014	0.9986	98.77	
7.5	12,128,732	10,141	0.0008	0.9992	98.63	
8.5	10,907,212	20,547	0.0019	0.9981	98.54	
9.5	10,131,737	9,218	0.0009	0.9991	98.36	
10.5	9,643,107	10,440	0.0011	0.9989	98.27	
11.5	9,022,951	11,866	0.0013	0.9987	98.16	
12.5	8,274,585	4,315	0.0005	0.9995	98.03	
13.5	7,857,033	25,619	0.0033	0.9967	97.98	
14.5	7,261,770	3,600	0.0005	0.9995	97.66	
15.5	6,484,697	4,595	0.0007	0.9993	97.61	
16.5	6,012,676	4,503	0.0007	0.9993	97.54	
17.5	5,493,930	5,523	0.0010	0.9990	97.47	
18.5	5,288,478	2,024	0.0004	0.9996	97.37	
19.5	5,197,058	9,885	0.0019	0.9981	97.34	
20.5	4,948,166	3,737	0.0008	0.9992	97.15	
21.5	4,854,455	2,854	0.0006	0.9994	97.08	
22.5	4,747,561	1,819	0.0004	0.9996	97.02	
23.5	4,602,885	1,943	0.0004	0.9996	96.98	
24.5	4,459,496	1,974	0.0004	0.9996	96.94	
25.5	4,105,822	2,930	0.0007	0.9993	96.90	
26.5	3,830,741	375	0.0001	0.9999	96.83	
27.5	3,536,066	1,583	0.0004	0.9996	96.82	
28.5	3,115,305	1,123	0.0004	0.9996	96.78	
29.5	2,599,312	2,395	0.0009	0.9991	96.74	
30.5	2,128,391	1,025	0.0005	0.9995	96.65	
31.5	1,679,238	1,302	0.0008	0.9992	96.61	
32.5	1,203,517	1,108	0.0009	0.9991	96.53	
33.5	859,771	1,610	0.0019	0.9981	96.44	
34.5	584,349	1,359	0.0023	0.9977	96.26	
35.5	382,091	3,347	0.0088	0.9912	96.04	
36.5	256,977	887	0.0034	0.9966	95.20	
37.5	155,566	2,318	0.0149	0.9851	94.87	
38.5	107,425	203	0.0019	0.9981	93.46	



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 WYOMING PROPERTY

ACCOUNT 369.2 UNDERGROUND SERVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1956-2011			EXPERIENCE BAND 1968-2011			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	69,658	3,529	0.0507	0.9493	93.28	
40.5	47,359	4,988	0.1053	0.8947	88.55	
41.5	38,023	4,342	0.1142	0.8858	79.23	
42.5	28,536	5,214	0.1827	0.8173	70.18	
43.5	20,448	7,543	0.3689	0.6311	57.36	
44.5	5,860	1,588	0.2711	0.7289	36.20	
45.5	1,192	447	0.3753	0.6247	26.39	
46.5	745	594	0.7971	0.2029	16.48	
47.5	4		0.0000	1.0000	3.34	
48.5	4	4	1.0000		3.34	
49.5						

PACIFICORP  
 WYOMING PROPERTY

ACCOUNT 369.2 UNDERGROUND SERVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1956-2011			EXPERIENCE BAND 1982-2011			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
0.0	23,056,522	19,630	0.0009	0.9991	100.00	
0.5	22,160,121	44,019	0.0020	0.9980	99.91	
1.5	21,127,690	42,381	0.0020	0.9980	99.72	
2.5	20,056,912	26,761	0.0013	0.9987	99.52	
3.5	18,327,869	53,535	0.0029	0.9971	99.38	
4.5	16,276,227	26,648	0.0016	0.9984	99.09	
5.5	14,934,191	20,034	0.0013	0.9987	98.93	
6.5	13,394,033	18,682	0.0014	0.9986	98.80	
7.5	11,934,498	9,695	0.0008	0.9992	98.66	
8.5	10,761,732	19,660	0.0018	0.9982	98.58	
9.5	10,028,765	8,947	0.0009	0.9991	98.40	
10.5	9,577,979	10,400	0.0011	0.9989	98.31	
11.5	8,965,006	11,804	0.0013	0.9987	98.21	
12.5	8,225,062	4,036	0.0005	0.9995	98.08	
13.5	7,813,553	25,170	0.0032	0.9968	98.03	
14.5	7,229,414	3,600	0.0005	0.9995	97.71	
15.5	6,459,905	4,595	0.0007	0.9993	97.66	
16.5	5,990,074	4,503	0.0008	0.9992	97.59	
17.5	5,490,314	5,523	0.0010	0.9990	97.52	
18.5	5,285,357	2,024	0.0004	0.9996	97.42	
19.5	5,196,280	9,885	0.0019	0.9981	97.39	
20.5	4,947,388	3,737	0.0008	0.9992	97.20	
21.5	4,853,677	2,854	0.0006	0.9994	97.13	
22.5	4,747,162	1,819	0.0004	0.9996	97.07	
23.5	4,602,591	1,943	0.0004	0.9996	97.03	
24.5	4,459,388	1,974	0.0004	0.9996	96.99	
25.5	4,105,822	2,930	0.0007	0.9993	96.95	
26.5	3,830,741	375	0.0001	0.9999	96.88	
27.5	3,536,066	1,583	0.0004	0.9996	96.87	
28.5	3,115,305	1,123	0.0004	0.9996	96.83	
29.5	2,599,312	2,395	0.0009	0.9991	96.79	
30.5	2,128,391	1,025	0.0005	0.9995	96.70	
31.5	1,679,238	1,302	0.0008	0.9992	96.66	
32.5	1,203,517	1,108	0.0009	0.9991	96.58	
33.5	859,771	1,610	0.0019	0.9981	96.49	
34.5	584,349	1,359	0.0023	0.9977	96.31	
35.5	382,091	3,347	0.0088	0.9912	96.09	
36.5	256,977	887	0.0034	0.9966	95.25	
37.5	155,566	2,318	0.0149	0.9851	94.92	
38.5	107,425	203	0.0019	0.9981	93.50	

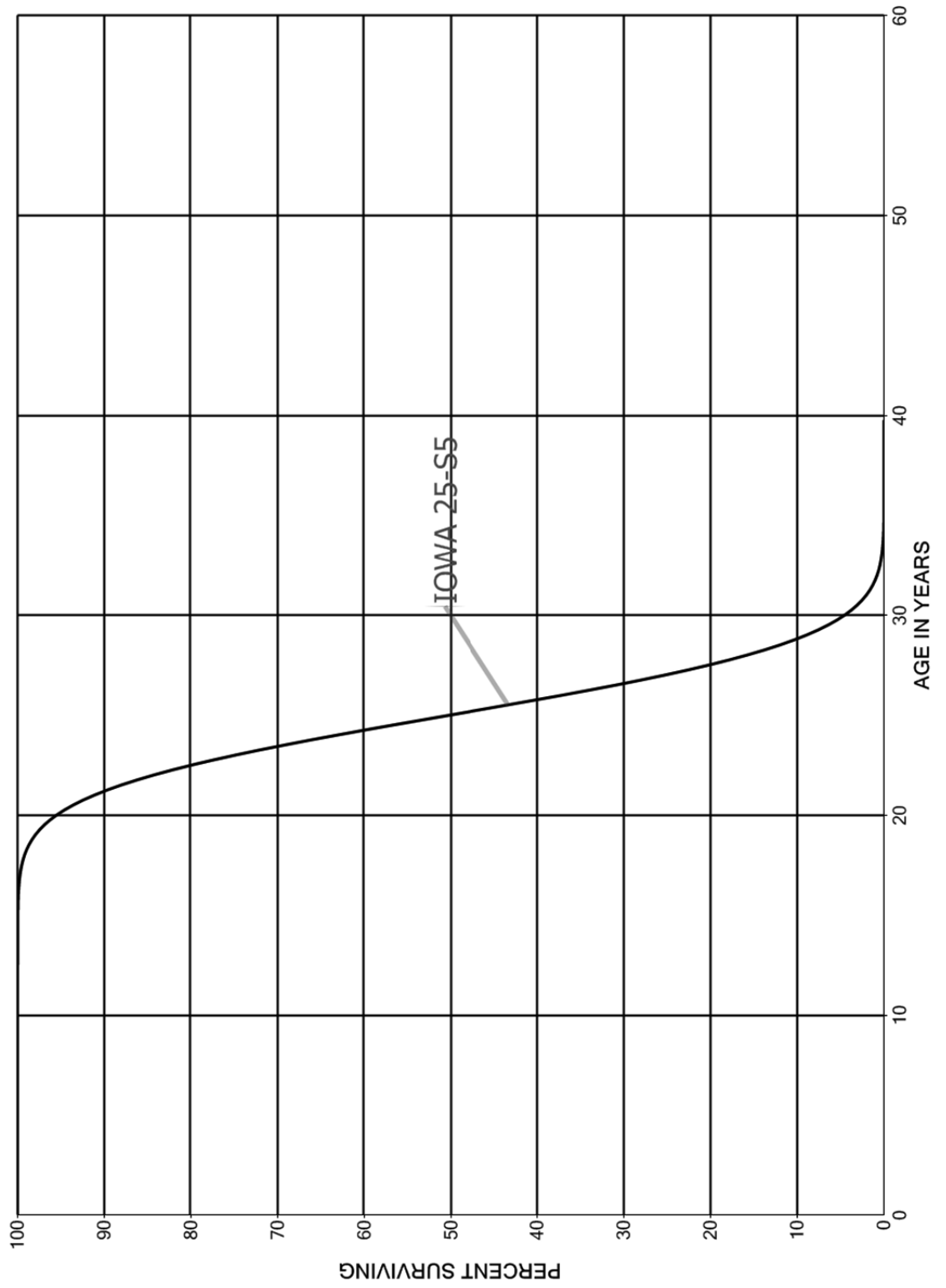
PACIFICORP  
 WYOMING PROPERTY

ACCOUNT 369.2 UNDERGROUND SERVICES

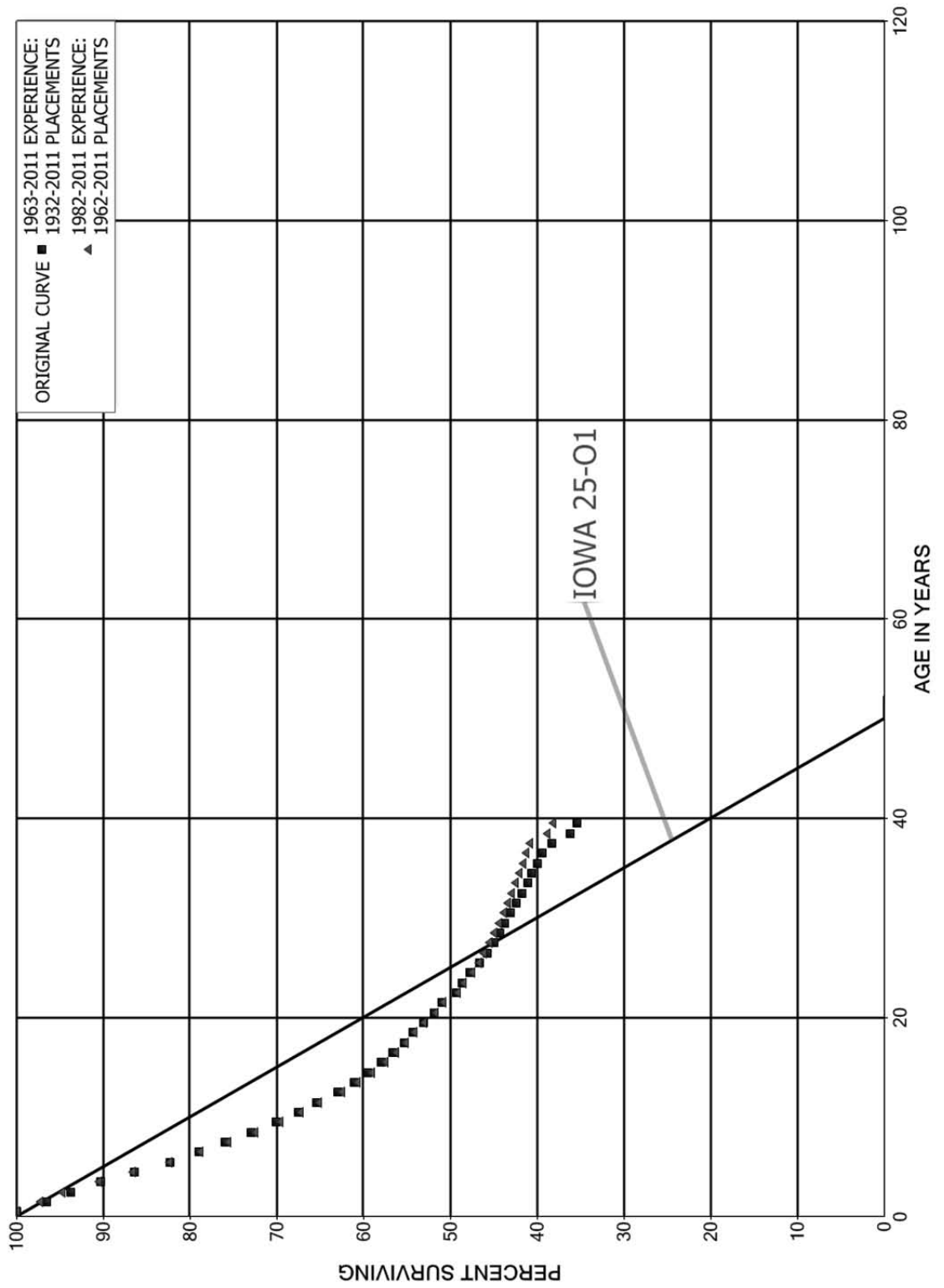
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1956-2011			EXPERIENCE BAND 1982-2011			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	69,658	3,529	0.0507	0.9493	93.33	
40.5	47,359	4,988	0.1053	0.8947	88.60	
41.5	38,023	4,342	0.1142	0.8858	79.27	
42.5	28,536	5,214	0.1827	0.8173	70.21	
43.5	20,448	7,543	0.3689	0.6311	57.39	
44.5	5,860	1,588	0.2711	0.7289	36.22	
45.5	1,192	447	0.3753	0.6247	26.40	
46.5	745	594	0.7971	0.2029	16.49	
47.5	4		0.0000	1.0000	3.35	
48.5	4	4	1.0000		3.35	
49.5						

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WYOMING PROPERTY  
ACCOUNT 370 METERS  
SMOOTH SURVIVOR CURVE



PACIFICORP  
 WYOMING PROPERTY  
 ACCOUNT 371 INSTALLATIONS ON CUSTOMER PREMISES  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



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 WYOMING PROPERTY

ACCOUNT 371 INSTALLATIONS ON CUSTOMER PREMISES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1932-2011

EXPERIENCE BAND 1963-2011

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,605,686	1,095	0.0007	0.9993	100.00
0.5	1,703,919	59,157	0.0347	0.9653	99.93
1.5	1,628,733	46,593	0.0286	0.9714	96.46
2.5	1,569,081	56,355	0.0359	0.9641	93.70
3.5	1,490,575	64,279	0.0431	0.9569	90.34
4.5	1,413,853	68,122	0.0482	0.9518	86.44
5.5	1,341,120	55,180	0.0411	0.9589	82.28
6.5	1,274,312	48,089	0.0377	0.9623	78.89
7.5	1,219,504	46,904	0.0385	0.9615	75.91
8.5	1,159,824	45,708	0.0394	0.9606	72.99
9.5	1,102,130	40,759	0.0370	0.9630	70.12
10.5	1,057,052	33,327	0.0315	0.9685	67.52
11.5	1,014,182	38,378	0.0378	0.9622	65.40
12.5	972,308	28,065	0.0289	0.9711	62.92
13.5	936,504	25,087	0.0268	0.9732	61.11
14.5	904,334	23,992	0.0265	0.9735	59.47
15.5	877,793	19,617	0.0223	0.9777	57.89
16.5	856,474	19,808	0.0231	0.9769	56.60
17.5	832,365	15,315	0.0184	0.9816	55.29
18.5	811,992	17,856	0.0220	0.9780	54.27
19.5	781,481	18,337	0.0235	0.9765	53.08
20.5	760,971	13,764	0.0181	0.9819	51.83
21.5	718,260	22,348	0.0311	0.9689	50.89
22.5	691,220	10,030	0.0145	0.9855	49.31
23.5	675,757	12,682	0.0188	0.9812	48.60
24.5	657,000	14,843	0.0226	0.9774	47.68
25.5	621,912	11,827	0.0190	0.9810	46.61
26.5	603,671	10,259	0.0170	0.9830	45.72
27.5	583,757	8,406	0.0144	0.9856	44.94
28.5	552,112	7,700	0.0139	0.9861	44.30
29.5	494,581	6,792	0.0137	0.9863	43.68
30.5	445,476	7,608	0.0171	0.9829	43.08
31.5	414,258	6,297	0.0152	0.9848	42.34
32.5	381,486	5,673	0.0149	0.9851	41.70
33.5	342,239	4,054	0.0118	0.9882	41.08
34.5	304,852	4,398	0.0144	0.9856	40.59
35.5	266,400	4,224	0.0159	0.9841	40.01
36.5	232,503	6,165	0.0265	0.9735	39.37
37.5	205,969	11,454	0.0556	0.9444	38.33
38.5	176,331	3,794	0.0215	0.9785	36.20

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 WYOMING PROPERTY

ACCOUNT 371 INSTALLATIONS ON CUSTOMER PREMISES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1932-2011			EXPERIENCE BAND 1963-2011			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	153,074	4,282	0.0280	0.9720	35.42	
40.5	127,975	2,480	0.0194	0.9806	34.43	
41.5	103,556	1,547	0.0149	0.9851	33.76	
42.5	87,153	2,370	0.0272	0.9728	33.26	
43.5	71,513	1,591	0.0222	0.9778	32.35	
44.5	57,734	1,191	0.0206	0.9794	31.63	
45.5	44,951	509	0.0113	0.9887	30.98	
46.5	36,098	1,880	0.0521	0.9479	30.63	
47.5	22,574	1,627	0.0721	0.9279	29.03	
48.5	10,071	2,006	0.1992	0.8008	26.94	
49.5					21.57	

PACIFICORP  
WYOMING PROPERTY

ACCOUNT 371 INSTALLATIONS ON CUSTOMER PREMISES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1962-2011			EXPERIENCE BAND 1982-2011			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
0.0	483,726	803	0.0017	0.9983	100.00	
0.5	568,027	14,830	0.0261	0.9739	99.83	
1.5	595,416	15,897	0.0267	0.9733	97.23	
2.5	631,449	28,319	0.0448	0.9552	94.63	
3.5	648,814	28,083	0.0433	0.9567	90.39	
4.5	677,056	33,067	0.0488	0.9512	86.48	
5.5	715,517	30,372	0.0424	0.9576	82.25	
6.5	740,034	30,201	0.0408	0.9592	78.76	
7.5	744,142	30,873	0.0415	0.9585	75.55	
8.5	741,022	29,479	0.0398	0.9602	72.41	
9.5	743,218	25,414	0.0342	0.9658	69.53	
10.5	754,271	23,562	0.0312	0.9688	67.15	
11.5	771,986	31,381	0.0407	0.9593	65.06	
12.5	763,592	22,524	0.0295	0.9705	62.41	
13.5	757,199	20,170	0.0266	0.9734	60.57	
14.5	753,309	19,704	0.0262	0.9738	58.96	
15.5	747,103	16,423	0.0220	0.9780	57.41	
16.5	739,165	14,523	0.0196	0.9804	56.15	
17.5	737,305	12,982	0.0176	0.9824	55.05	
18.5	742,941	16,155	0.0217	0.9783	54.08	
19.5	768,855	18,337	0.0238	0.9762	52.90	
20.5	746,988	13,764	0.0184	0.9816	51.64	
21.5	701,106	22,348	0.0319	0.9681	50.69	
22.5	672,079	10,030	0.0149	0.9851	49.08	
23.5	654,602	12,682	0.0194	0.9806	48.34	
24.5	634,784	10,257	0.0162	0.9838	47.41	
25.5	603,103	7,066	0.0117	0.9883	46.64	
26.5	587,546	8,811	0.0150	0.9850	46.09	
27.5	565,685	7,104	0.0126	0.9874	45.40	
28.5	533,955	7,171	0.0134	0.9866	44.83	
29.5	476,030	5,435	0.0114	0.9886	44.23	
30.5	428,075	4,437	0.0104	0.9896	43.73	
31.5	400,027	4,310	0.0108	0.9892	43.27	
32.5	369,242	3,659	0.0099	0.9901	42.81	
33.5	332,010	2,993	0.0090	0.9910	42.38	
34.5	295,683	3,219	0.0109	0.9891	42.00	
35.5	258,411	2,147	0.0083	0.9917	41.54	
36.5	226,591	2,770	0.0122	0.9878	41.20	
37.5	203,452	10,067	0.0495	0.9505	40.69	
38.5	175,201	2,871	0.0164	0.9836	38.68	



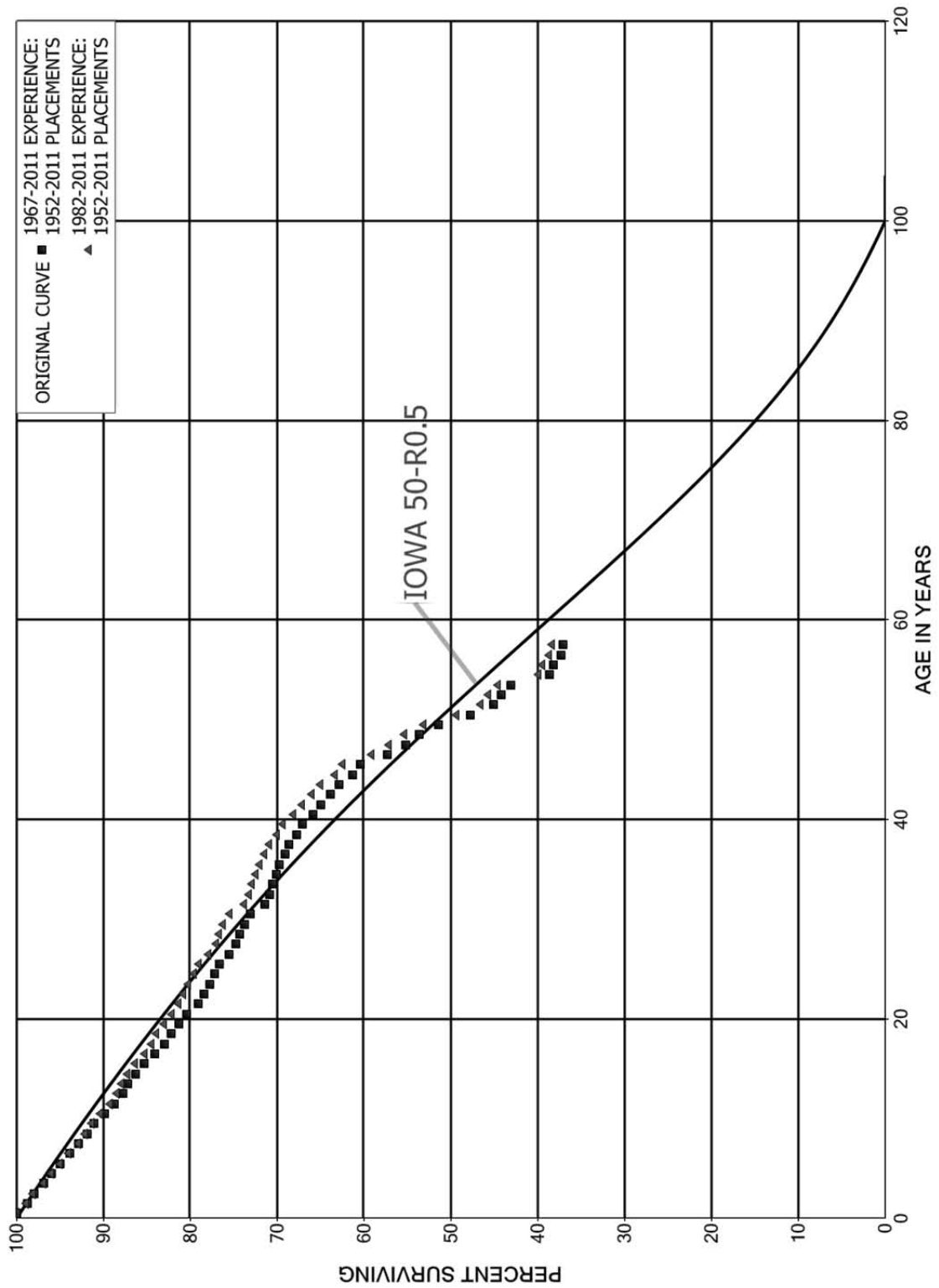
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 WYOMING PROPERTY

ACCOUNT 371 INSTALLATIONS ON CUSTOMER PREMISES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1962-2011			EXPERIENCE BAND 1982-2011			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	152,867	4,075	0.0267	0.9733	38.05	
40.5	127,975	2,480	0.0194	0.9806	37.03	
41.5	103,556	1,547	0.0149	0.9851	36.31	
42.5	87,153	2,370	0.0272	0.9728	35.77	
43.5	71,513	1,591	0.0222	0.9778	34.80	
44.5	57,734	1,191	0.0206	0.9794	34.02	
45.5	44,951	509	0.0113	0.9887	33.32	
46.5	36,098	1,880	0.0521	0.9479	32.95	
47.5	22,574	1,627	0.0721	0.9279	31.23	
48.5	10,071	2,006	0.1992	0.8008	28.98	
49.5					23.20	

PACIFICORP  
 WYOMING PROPERTY  
 ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEMS  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



PACIFICORP  
 WYOMING PROPERTY

ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEMS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1952-2011			EXPERIENCE BAND 1967-2011			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
0.0	8,450,160	5,181	0.0006	0.9994	100.00	
0.5	8,452,490	98,248	0.0116	0.9884	99.94	
1.5	8,174,235	69,700	0.0085	0.9915	98.78	
2.5	7,586,666	85,304	0.0112	0.9888	97.93	
3.5	7,194,909	68,704	0.0095	0.9905	96.83	
4.5	6,802,078	69,136	0.0102	0.9898	95.91	
5.5	6,610,889	74,082	0.0112	0.9888	94.93	
6.5	6,348,185	72,903	0.0115	0.9885	93.87	
7.5	6,035,398	59,121	0.0098	0.9902	92.79	
8.5	5,787,903	49,120	0.0085	0.9915	91.88	
9.5	5,605,662	78,803	0.0141	0.9859	91.10	
10.5	5,349,664	68,330	0.0128	0.9872	89.82	
11.5	5,231,468	53,669	0.0103	0.9897	88.68	
12.5	5,102,713	36,980	0.0072	0.9928	87.77	
13.5	4,956,014	46,659	0.0094	0.9906	87.13	
14.5	4,816,989	55,662	0.0116	0.9884	86.31	
15.5	4,667,249	67,894	0.0145	0.9855	85.31	
16.5	4,427,641	58,374	0.0132	0.9868	84.07	
17.5	4,233,549	38,893	0.0092	0.9908	82.96	
18.5	4,030,059	42,818	0.0106	0.9894	82.20	
19.5	3,882,807	41,886	0.0108	0.9892	81.33	
20.5	3,734,610	65,666	0.0176	0.9824	80.45	
21.5	3,604,561	30,497	0.0085	0.9915	79.04	
22.5	3,506,700	26,531	0.0076	0.9924	78.37	
23.5	3,378,080	25,455	0.0075	0.9925	77.77	
24.5	3,259,887	25,254	0.0077	0.9923	77.19	
25.5	3,129,295	44,780	0.0143	0.9857	76.59	
26.5	2,749,378	26,471	0.0096	0.9904	75.49	
27.5	2,536,552	15,977	0.0063	0.9937	74.77	
28.5	2,274,987	17,728	0.0078	0.9922	74.30	
29.5	1,839,085	17,546	0.0095	0.9905	73.72	
30.5	1,584,838	35,260	0.0222	0.9778	73.01	
31.5	1,419,971	11,614	0.0082	0.9918	71.39	
32.5	1,355,921	5,048	0.0037	0.9963	70.81	
33.5	1,239,047	8,370	0.0068	0.9932	70.54	
34.5	1,062,236	5,956	0.0056	0.9944	70.07	
35.5	931,985	7,515	0.0081	0.9919	69.67	
36.5	886,586	6,677	0.0075	0.9925	69.11	
37.5	856,226	11,094	0.0130	0.9870	68.59	
38.5	803,775	7,604	0.0095	0.9905	67.70	

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ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEMS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1952-2011			EXPERIENCE BAND 1967-2011			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	783,265	14,037	0.0179	0.9821	67.06	
40.5	750,635	10,773	0.0144	0.9856	65.86	
41.5	722,342	11,893	0.0165	0.9835	64.91	
42.5	675,419	10,622	0.0157	0.9843	63.85	
43.5	625,918	15,810	0.0253	0.9747	62.84	
44.5	577,100	8,178	0.0142	0.9858	61.25	
45.5	475,743	24,818	0.0522	0.9478	60.39	
46.5	406,467	14,324	0.0352	0.9648	57.24	
47.5	324,407	9,681	0.0298	0.9702	55.22	
48.5	249,525	10,365	0.0415	0.9585	53.57	
49.5	191,665	13,591	0.0709	0.9291	51.35	
50.5	164,641	9,292	0.0564	0.9436	47.70	
51.5	148,269	2,863	0.0193	0.9807	45.01	
52.5	140,684	3,300	0.0235	0.9765	44.14	
53.5	135,497	14,137	0.1043	0.8957	43.11	
54.5	119,317	1,399	0.0117	0.9883	38.61	
55.5	113,119	2,424	0.0214	0.9786	38.16	
56.5	110,270	720	0.0065	0.9935	37.34	
57.5					37.10	

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WYOMING PROPERTY

ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEMS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1952-2011			EXPERIENCE BAND 1982-2011			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
0.0	6,909,500	5,181	0.0007	0.9993	100.00	
0.5	7,087,792	77,771	0.0110	0.9890	99.93	
1.5	6,935,195	56,254	0.0081	0.9919	98.83	
2.5	6,312,372	75,763	0.0120	0.9880	98.03	
3.5	5,961,150	54,742	0.0092	0.9908	96.85	
4.5	5,669,833	62,545	0.0110	0.9890	95.96	
5.5	5,598,758	57,433	0.0103	0.9897	94.90	
6.5	5,323,551	58,901	0.0111	0.9889	93.93	
7.5	5,046,805	47,265	0.0094	0.9906	92.89	
8.5	4,868,523	40,176	0.0083	0.9917	92.02	
9.5	4,691,807	51,399	0.0110	0.9890	91.26	
10.5	4,469,832	55,651	0.0125	0.9875	90.26	
11.5	4,340,248	34,476	0.0079	0.9921	89.14	
12.5	4,123,944	26,536	0.0064	0.9936	88.43	
13.5	4,035,971	29,545	0.0073	0.9927	87.86	
14.5	3,857,117	40,013	0.0104	0.9896	87.22	
15.5	3,836,265	51,594	0.0134	0.9866	86.31	
16.5	3,677,363	31,503	0.0086	0.9914	85.15	
17.5	3,604,472	27,279	0.0076	0.9924	84.42	
18.5	3,500,165	33,934	0.0097	0.9903	83.78	
19.5	3,454,776	35,427	0.0103	0.9897	82.97	
20.5	3,342,338	34,979	0.0105	0.9895	82.12	
21.5	3,312,443	22,127	0.0067	0.9933	81.26	
22.5	3,234,841	22,535	0.0070	0.9930	80.72	
23.5	3,115,997	23,759	0.0076	0.9924	80.16	
24.5	3,016,340	21,169	0.0070	0.9930	79.54	
25.5	2,902,888	43,358	0.0149	0.9851	78.99	
26.5	2,547,924	26,103	0.0102	0.9898	77.81	
27.5	2,493,052	11,264	0.0045	0.9955	77.01	
28.5	2,236,200	15,272	0.0068	0.9932	76.66	
29.5	1,839,085	17,546	0.0095	0.9905	76.14	
30.5	1,584,838	35,260	0.0222	0.9778	75.41	
31.5	1,419,971	11,614	0.0082	0.9918	73.73	
32.5	1,355,921	5,048	0.0037	0.9963	73.13	
33.5	1,239,047	8,370	0.0068	0.9932	72.86	
34.5	1,062,236	5,956	0.0056	0.9944	72.37	
35.5	931,985	7,515	0.0081	0.9919	71.96	
36.5	886,586	6,677	0.0075	0.9925	71.38	
37.5	856,226	11,094	0.0130	0.9870	70.84	
38.5	803,775	7,604	0.0095	0.9905	69.92	

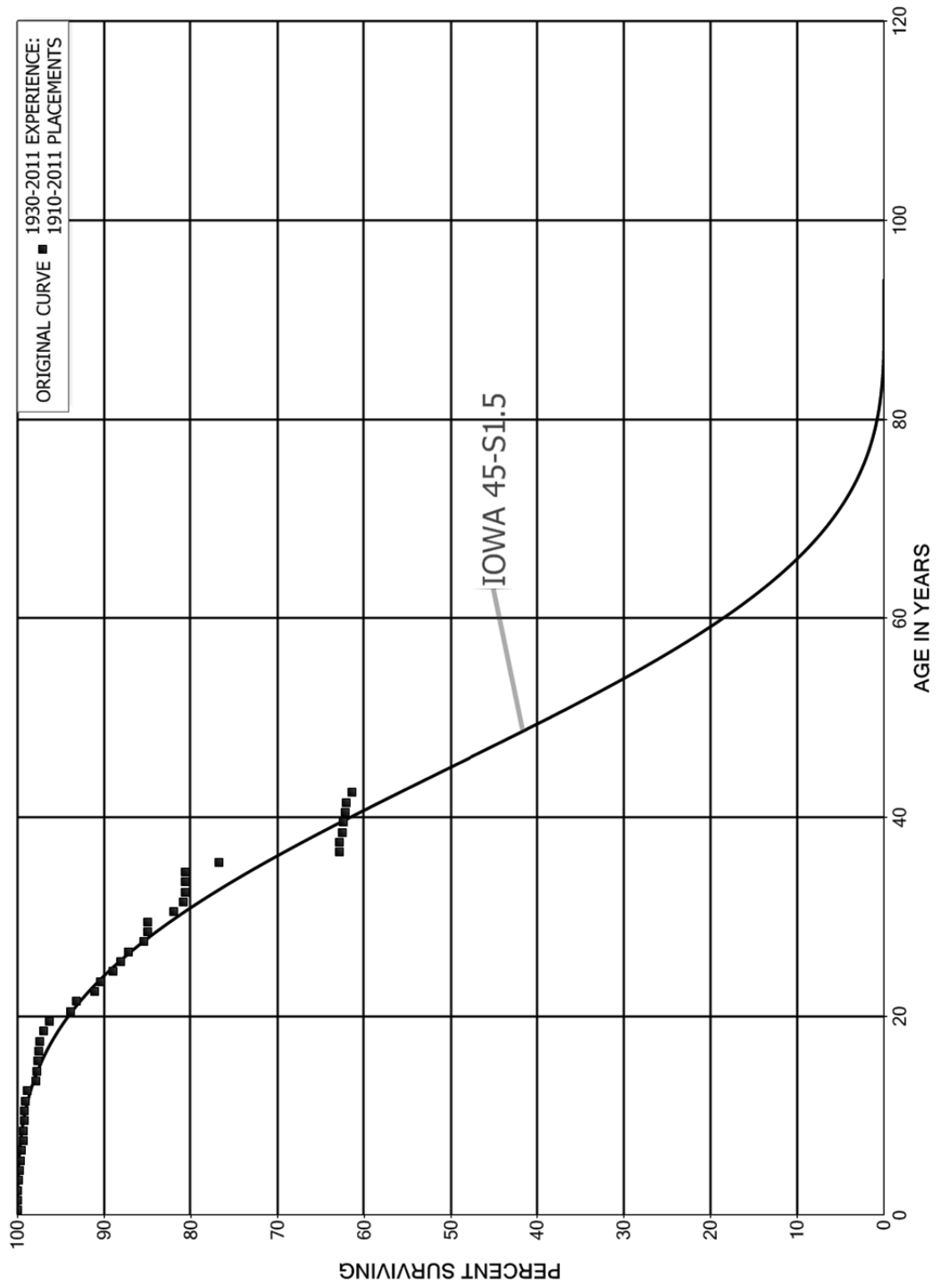
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 WYOMING PROPERTY

ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEMS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1952-2011			EXPERIENCE BAND 1982-2011			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	783,265	14,037	0.0179	0.9821	69.26	
40.5	750,635	10,773	0.0144	0.9856	68.02	
41.5	722,342	11,893	0.0165	0.9835	67.05	
42.5	675,419	10,622	0.0157	0.9843	65.94	
43.5	625,918	15,810	0.0253	0.9747	64.90	
44.5	577,100	8,178	0.0142	0.9858	63.26	
45.5	475,743	24,818	0.0522	0.9478	62.37	
46.5	406,467	14,324	0.0352	0.9648	59.11	
47.5	324,407	9,681	0.0298	0.9702	57.03	
48.5	249,525	10,365	0.0415	0.9585	55.33	
49.5	191,665	13,591	0.0709	0.9291	53.03	
50.5	164,641	9,292	0.0564	0.9436	49.27	
51.5	148,269	2,863	0.0193	0.9807	46.49	
52.5	140,684	3,300	0.0235	0.9765	45.59	
53.5	135,497	14,137	0.1043	0.8957	44.52	
54.5	119,317	1,399	0.0117	0.9883	39.88	
55.5	113,119	2,424	0.0214	0.9786	39.41	
56.5	110,270	720	0.0065	0.9935	38.57	
57.5					38.31	

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 ACCOUNT 390 STRUCTURES AND IMPROVEMENTS  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



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ACCOUNT 390 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1910-2011			EXPERIENCE BAND 1930-2011			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
0.0	9,715,868	50	0.0000	1.0000	100.00	
0.5	7,066,295	1,054	0.0001	0.9999	100.00	
1.5	7,039,664	1,117	0.0002	0.9998	99.98	
2.5	6,945,318	12,987	0.0019	0.9981	99.97	
3.5	6,850,068	1,083	0.0002	0.9998	99.78	
4.5	6,809,805	9,060	0.0013	0.9987	99.77	
5.5	6,131,560	4,788	0.0008	0.9992	99.63	
6.5	6,034,814	15,666	0.0026	0.9974	99.56	
7.5	5,868,797	1,633	0.0003	0.9997	99.30	
8.5	5,735,695	4,246	0.0007	0.9993	99.27	
9.5	5,722,996	3,061	0.0005	0.9995	99.20	
10.5	5,713,864	3,907	0.0007	0.9993	99.14	
11.5	5,593,117	12,961	0.0023	0.9977	99.08	
12.5	5,418,384	53,852	0.0099	0.9901	98.85	
13.5	5,262,731	5,285	0.0010	0.9990	97.86	
14.5	5,055,412	7,827	0.0015	0.9985	97.76	
15.5	4,911,510	3,265	0.0007	0.9993	97.61	
16.5	4,654,987	6,606	0.0014	0.9986	97.55	
17.5	4,424,852	18,688	0.0042	0.9958	97.41	
18.5	4,178,987	31,205	0.0075	0.9925	97.00	
19.5	3,770,476	96,530	0.0256	0.9744	96.27	
20.5	3,327,333	20,996	0.0063	0.9937	93.81	
21.5	2,233,535	52,249	0.0234	0.9766	93.22	
22.5	2,040,087	13,904	0.0068	0.9932	91.04	
23.5	1,877,652	30,197	0.0161	0.9839	90.42	
24.5	1,805,446	17,203	0.0095	0.9905	88.96	
25.5	1,577,778	15,931	0.0101	0.9899	88.11	
26.5	1,373,373	28,480	0.0207	0.9793	87.23	
27.5	604,233	3,314	0.0055	0.9945	85.42	
28.5	586,044	70	0.0001	0.9999	84.95	
29.5	518,264	17,979	0.0347	0.9653	84.94	
30.5	249,593	3,630	0.0145	0.9855	81.99	
31.5	228,274	562	0.0025	0.9975	80.80	
32.5	156,803		0.0000	1.0000	80.60	
33.5	156,803	48	0.0003	0.9997	80.60	
34.5	153,837	7,361	0.0478	0.9522	80.58	
35.5	146,476	26,480	0.1808	0.8192	76.72	
36.5	110,906	18	0.0002	0.9998	62.85	
37.5	108,326	559	0.0052	0.9948	62.84	
38.5	107,767	262	0.0024	0.9976	62.52	



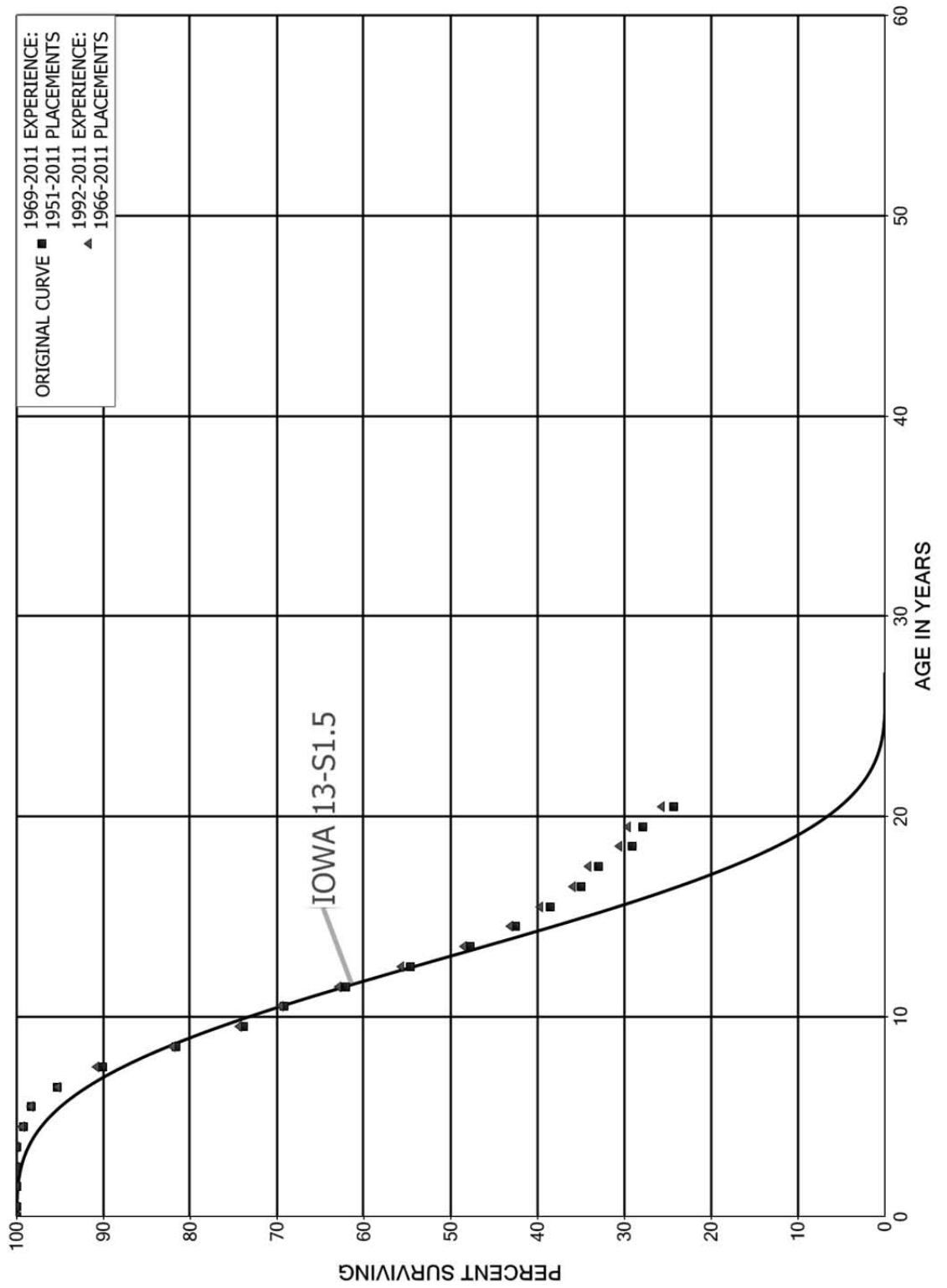
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ACCOUNT 390 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1910-2011			EXPERIENCE BAND 1930-2011			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	107,505	416	0.0039	0.9961	62.36	
40.5	107,090	179	0.0017	0.9983	62.12	
41.5	101,680	1,051	0.0103	0.9897	62.02	
42.5	69,338	30	0.0004	0.9996	61.38	
43.5	69,241	307	0.0044	0.9956	61.35	
44.5	68,934		0.0000	1.0000	61.08	
45.5	67,405		0.0000	1.0000	61.08	
46.5	61,684		0.0000	1.0000	61.08	
47.5	61,684	1,206	0.0196	0.9804	61.08	
48.5	25,409	3,278	0.1290	0.8710	59.88	
49.5	22,131		0.0000	1.0000	52.16	
50.5	22,131		0.0000	1.0000	52.16	
51.5	20,983	7,104	0.3386	0.6614	52.16	
52.5	10,615	85	0.0080	0.9920	34.50	
53.5	10,530	69	0.0066	0.9934	34.22	
54.5	10,461		0.0000	1.0000	34.00	
55.5	10,461	53	0.0051	0.9949	34.00	
56.5	10,408		0.0000	1.0000	33.83	
57.5	10,408		0.0000	1.0000	33.83	
58.5	10,408	10,408	1.0000		33.83	
59.5						

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 ACCOUNT 392.01 TRANSPORTATION EQUIPMENT - LIGHT TRUCKS AND VANS  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



PACIFICORP  
WYOMING PROPERTY

ACCOUNT 392.01 TRANSPORTATION EQUIPMENT - LIGHT TRUCKS AND VANS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1951-2011			EXPERIENCE BAND 1969-2011			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
0.0	7,515,310	1	0.0000	1.0000	100.00	
0.5	7,425,738		0.0000	1.0000	100.00	
1.5	7,391,450	1	0.0000	1.0000	100.00	
2.5	7,013,532	4,631	0.0007	0.9993	100.00	
3.5	6,653,512	48,550	0.0073	0.9927	99.93	
4.5	6,581,391	63,464	0.0096	0.9904	99.20	
5.5	6,013,176	180,598	0.0300	0.9700	98.25	
6.5	4,839,390	264,509	0.0547	0.9453	95.30	
7.5	4,114,056	387,491	0.0942	0.9058	90.09	
8.5	3,403,434	326,036	0.0958	0.9042	81.60	
9.5	2,558,762	160,486	0.0627	0.9373	73.79	
10.5	2,220,614	229,135	0.1032	0.8968	69.16	
11.5	1,877,120	225,411	0.1201	0.8799	62.02	
12.5	1,546,036	194,376	0.1257	0.8743	54.57	
13.5	1,274,935	140,308	0.1101	0.8899	47.71	
14.5	954,632	88,695	0.0929	0.9071	42.46	
15.5	788,770	74,079	0.0939	0.9061	38.52	
16.5	636,576	36,402	0.0572	0.9428	34.90	
17.5	409,600	47,795	0.1167	0.8833	32.90	
18.5	215,866	9,495	0.0440	0.9560	29.06	
19.5	146,023	18,234	0.1249	0.8751	27.79	
20.5	75,616	3,333	0.0441	0.9559	24.32	
21.5	54,396	19,949	0.3667	0.6333	23.24	
22.5	34,447		0.0000	1.0000	14.72	
23.5	34,447		0.0000	1.0000	14.72	
24.5	34,447		0.0000	1.0000	14.72	
25.5	11,772		0.0000	1.0000	14.72	
26.5	11,772		0.0000	1.0000	14.72	
27.5	11,772		0.0000	1.0000	14.72	
28.5	700		0.0000	1.0000	14.72	
29.5	700		0.0000	1.0000	14.72	
30.5	700		0.0000	1.0000	14.72	
31.5	700		0.0000	1.0000	14.72	
32.5	700		0.0000	1.0000	14.72	
33.5	700		0.0000	1.0000	14.72	
34.5	700		0.0000	1.0000	14.72	
35.5	700		0.0000	1.0000	14.72	
36.5	700		0.0000	1.0000	14.72	
37.5	700		0.0000	1.0000	14.72	
38.5	700		0.0000	1.0000	14.72	

PACIFICORP  
 WYOMING PROPERTY

ACCOUNT 392.01 TRANSPORTATION EQUIPMENT - LIGHT TRUCKS AND VANS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1951-2011			EXPERIENCE BAND 1969-2011		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	700		0.0000	1.0000	14.72
40.5	700		0.0000	1.0000	14.72
41.5	700		0.0000	1.0000	14.72
42.5	700		0.0000	1.0000	14.72
43.5	700		0.0000	1.0000	14.72
44.5	700		0.0000	1.0000	14.72
45.5					14.72

PACIFICORP  
WYOMING PROPERTY

ACCOUNT 392.01 TRANSPORTATION EQUIPMENT - LIGHT TRUCKS AND VANS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1966-2011			EXPERIENCE BAND 1992-2011		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	6,996,708		0.0000	1.0000	100.00
0.5	7,089,431		0.0000	1.0000	100.00
1.5	7,088,399		0.0000	1.0000	100.00
2.5	6,765,374		0.0000	1.0000	100.00
3.5	6,404,230	48,549	0.0076	0.9924	100.00
4.5	6,336,703	63,463	0.0100	0.9900	99.24
5.5	5,780,260	180,598	0.0312	0.9688	98.25
6.5	4,633,247	218,218	0.0471	0.9529	95.18
7.5	3,967,136	381,325	0.0961	0.9039	90.70
8.5	3,294,384	308,239	0.0936	0.9064	81.98
9.5	2,474,258	160,486	0.0649	0.9351	74.31
10.5	2,132,245	204,555	0.0959	0.9041	69.49
11.5	1,813,331	209,479	0.1155	0.8845	62.82
12.5	1,507,061	194,376	0.1290	0.8710	55.56
13.5	1,244,869	136,476	0.1096	0.8904	48.40
14.5	919,922	74,450	0.0809	0.9191	43.09
15.5	768,306	74,079	0.0964	0.9036	39.60
16.5	616,112	30,455	0.0494	0.9506	35.79
17.5	391,830	40,370	0.1030	0.8970	34.02
18.5	205,522	6,965	0.0339	0.9661	30.51
19.5	138,208	18,234	0.1319	0.8681	29.48
20.5	67,801	3,333	0.0492	0.9508	25.59
21.5	46,581	12,834	0.2755	0.7245	24.33
22.5	33,747		0.0000	1.0000	17.63
23.5	33,747		0.0000	1.0000	17.63
24.5	33,747		0.0000	1.0000	17.63
25.5	11,772		0.0000	1.0000	17.63
26.5	11,772		0.0000	1.0000	17.63
27.5	11,772		0.0000	1.0000	17.63
28.5	700		0.0000	1.0000	17.63
29.5	700		0.0000	1.0000	17.63
30.5	700		0.0000	1.0000	17.63
31.5	700		0.0000	1.0000	17.63
32.5	700		0.0000	1.0000	17.63
33.5	700		0.0000	1.0000	17.63
34.5	700		0.0000	1.0000	17.63
35.5	700		0.0000	1.0000	17.63
36.5	700		0.0000	1.0000	17.63
37.5	700		0.0000	1.0000	17.63
38.5	700		0.0000	1.0000	17.63

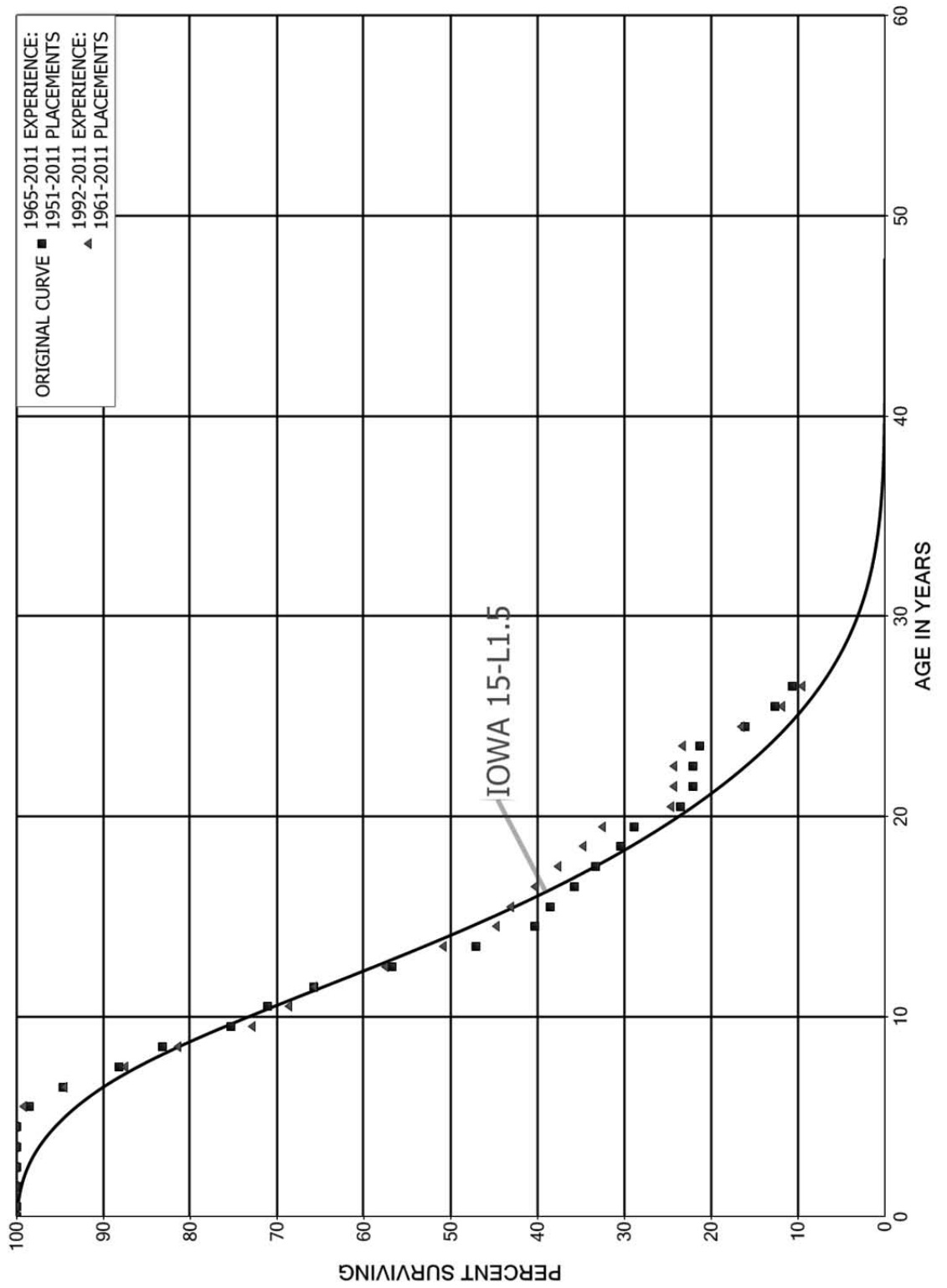
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ACCOUNT 392.01 TRANSPORTATION EQUIPMENT - LIGHT TRUCKS AND VANS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1966-2011			EXPERIENCE BAND 1992-2011		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	700		0.0000	1.0000	17.63
40.5	700		0.0000	1.0000	17.63
41.5	700		0.0000	1.0000	17.63
42.5	700		0.0000	1.0000	17.63
43.5	700		0.0000	1.0000	17.63
44.5	700		0.0000	1.0000	17.63
45.5					17.63

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 ACCOUNT 392.05 TRANSPORTATION EQUIPMENT - MEDIUM TRUCKS  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



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WYOMING PROPERTY

ACCOUNT 392.05 TRANSPORTATION EQUIPMENT - MEDIUM TRUCKS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1951-2011			EXPERIENCE BAND 1965-2011		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	9,038,704		0.0000	1.0000	100.00
0.5	8,882,531		0.0000	1.0000	100.00
1.5	8,857,726		0.0000	1.0000	100.00
2.5	7,799,482	105	0.0000	1.0000	100.00
3.5	7,328,249		0.0000	1.0000	100.00
4.5	7,241,975	107,796	0.0149	0.9851	100.00
5.5	6,231,462	247,423	0.0397	0.9603	98.51
6.5	5,341,033	360,877	0.0676	0.9324	94.60
7.5	4,518,550	257,921	0.0571	0.9429	88.21
8.5	4,250,996	402,032	0.0946	0.9054	83.17
9.5	3,329,336	185,436	0.0557	0.9443	75.31
10.5	2,998,232	227,865	0.0760	0.9240	71.11
11.5	2,500,300	343,043	0.1372	0.8628	65.71
12.5	2,073,738	350,199	0.1689	0.8311	56.69
13.5	1,730,743	250,353	0.1447	0.8553	47.12
14.5	1,244,271	53,879	0.0433	0.9567	40.30
15.5	1,125,470	81,755	0.0726	0.9274	38.56
16.5	1,010,804	69,554	0.0688	0.9312	35.76
17.5	902,933	77,750	0.0861	0.9139	33.30
18.5	571,469	29,658	0.0519	0.9481	30.43
19.5	479,077	89,386	0.1866	0.8134	28.85
20.5	351,243	21,454	0.0611	0.9389	23.47
21.5	311,893		0.0000	1.0000	22.03
22.5	292,133	9,485	0.0325	0.9675	22.03
23.5	282,649	70,218	0.2484	0.7516	21.32
24.5	175,495	37,001	0.2108	0.7892	16.02
25.5	128,044	20,178	0.1576	0.8424	12.64
26.5	73,797	29	0.0004	0.9996	10.65
27.5	73,768	17,951	0.2433	0.7567	10.65
28.5	55,817	1,865	0.0334	0.9666	8.06
29.5	53,953	23,830	0.4417	0.5583	7.79
30.5	30,123	5,728	0.1901	0.8099	4.35
31.5	24,395		0.0000	1.0000	3.52
32.5	24,395		0.0000	1.0000	3.52
33.5	24,395	24,395	1.0000		3.52
34.5					



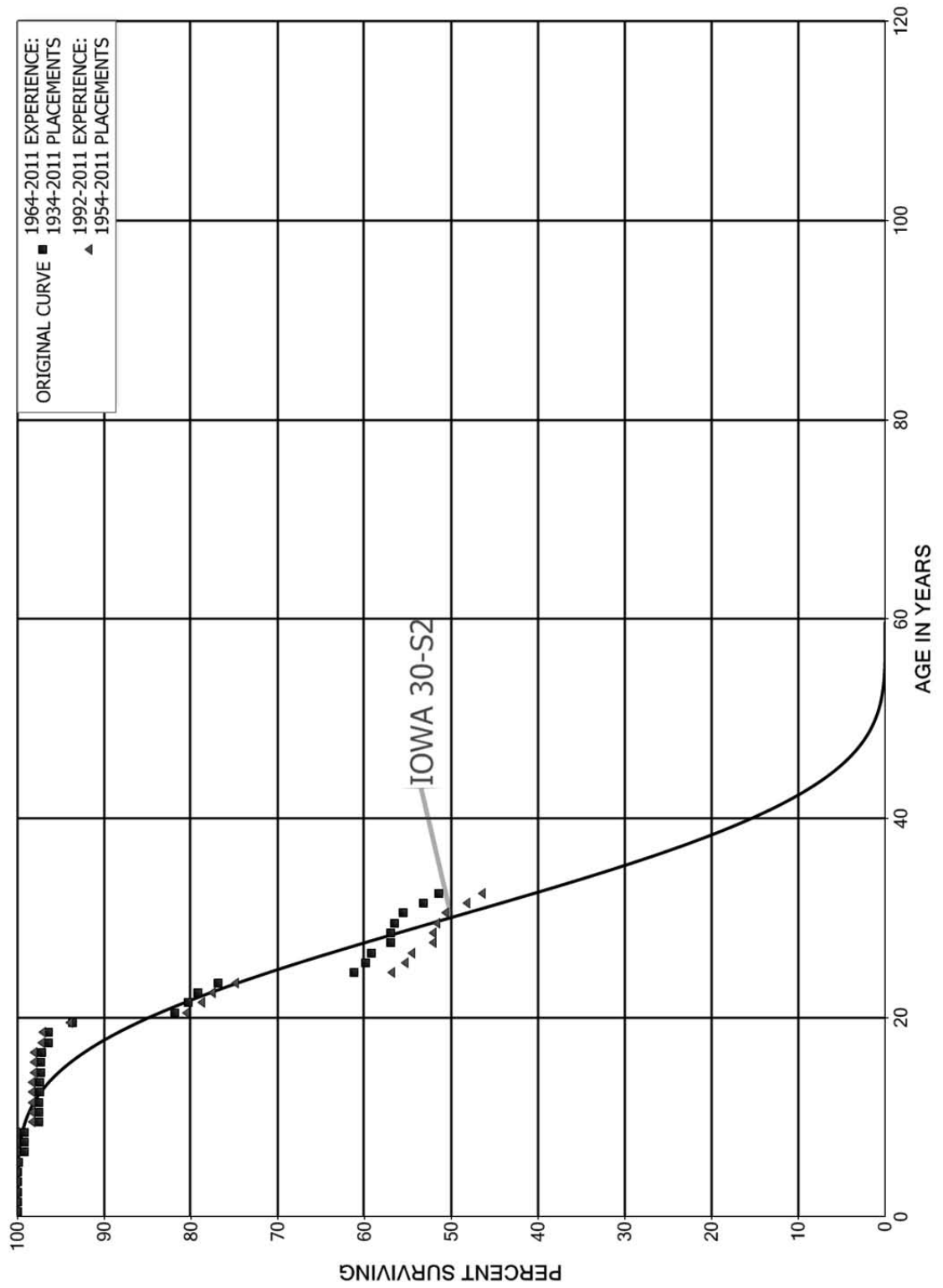
PACIFICORP  
WYOMING PROPERTY

ACCOUNT 392.05 TRANSPORTATION EQUIPMENT - MEDIUM TRUCKS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1961-2011			EXPERIENCE BAND 1992-2011		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	7,736,382		0.0000	1.0000	100.00
0.5	7,643,507		0.0000	1.0000	100.00
1.5	7,581,828		0.0000	1.0000	100.00
2.5	6,516,553		0.0000	1.0000	100.00
3.5	6,030,838		0.0000	1.0000	100.00
4.5	5,967,083	56,329	0.0094	0.9906	100.00
5.5	5,097,446	237,389	0.0466	0.9534	99.06
6.5	4,264,726	318,590	0.0747	0.9253	94.44
7.5	3,560,052	246,974	0.0694	0.9306	87.39
8.5	3,281,596	347,699	0.1060	0.8940	81.33
9.5	2,405,082	139,339	0.0579	0.9421	72.71
10.5	2,158,040	91,680	0.0425	0.9575	68.50
11.5	1,830,730	229,785	0.1255	0.8745	65.59
12.5	1,526,357	176,231	0.1155	0.8845	57.35
13.5	1,404,578	168,031	0.1196	0.8804	50.73
14.5	1,026,094	38,812	0.0378	0.9622	44.66
15.5	922,360	60,284	0.0654	0.9346	42.97
16.5	840,139	55,132	0.0656	0.9344	40.16
17.5	767,790	59,793	0.0779	0.9221	37.53
18.5	454,282	28,615	0.0630	0.9370	34.61
19.5	362,934	88,507	0.2439	0.7561	32.43
20.5	235,979	2,932	0.0124	0.9876	24.52
21.5	239,547		0.0000	1.0000	24.21
22.5	229,272	9,485	0.0414	0.9586	24.21
23.5	235,307	69,372	0.2948	0.7052	23.21
24.5	129,359	37,001	0.2860	0.7140	16.37
25.5	102,086	20,178	0.1977	0.8023	11.69
26.5	47,869	29	0.0006	0.9994	9.38
27.5	65,790	17,951	0.2728	0.7272	9.37
28.5	49,704	1,865	0.0375	0.9625	6.81
29.5	48,225	23,830	0.4941	0.5059	6.56
30.5	30,123	5,728	0.1901	0.8099	3.32
31.5	24,395		0.0000	1.0000	2.69
32.5	24,395		0.0000	1.0000	2.69
33.5	24,395	24,395	1.0000		2.69
34.5					

PACIFICORP  
 WYOMING PROPERTY  
 ACCOUNT 392.09 TRANSPORTATION EQUIPMENT - TRAILERS  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



PACIFICORP  
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ACCOUNT 392.09 TRANSPORTATION EQUIPMENT - TRAILERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1934-2011			EXPERIENCE BAND 1964-2011		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	3,270,985		0.0000	1.0000	100.00
0.5	3,043,116		0.0000	1.0000	100.00
1.5	3,028,870		0.0000	1.0000	100.00
2.5	3,007,784	1,549	0.0005	0.9995	100.00
3.5	2,737,479		0.0000	1.0000	99.95
4.5	2,375,865	2,599	0.0011	0.9989	99.95
5.5	2,094,878	14,750	0.0070	0.9930	99.84
6.5	2,021,161		0.0000	1.0000	99.14
7.5	1,976,171		0.0000	1.0000	99.14
8.5	1,937,307	31,688	0.0164	0.9836	99.14
9.5	1,865,344		0.0000	1.0000	97.51
10.5	1,865,344	915	0.0005	0.9995	97.51
11.5	1,849,998	827	0.0004	0.9996	97.47
12.5	1,833,405		0.0000	1.0000	97.42
13.5	1,730,901	2,636	0.0015	0.9985	97.42
14.5	1,619,883	291	0.0002	0.9998	97.27
15.5	1,579,622	982	0.0006	0.9994	97.26
16.5	1,087,485	8,633	0.0079	0.9921	97.20
17.5	908,237	672	0.0007	0.9993	96.43
18.5	789,165	22,742	0.0288	0.9712	96.35
19.5	601,214	75,266	0.1252	0.8748	93.58
20.5	462,347	8,754	0.0189	0.9811	81.86
21.5	408,908	5,614	0.0137	0.9863	80.31
22.5	379,622	11,524	0.0304	0.9696	79.21
23.5	350,354	71,055	0.2028	0.7972	76.81
24.5	275,255	6,298	0.0229	0.9771	61.23
25.5	258,597	3,002	0.0116	0.9884	59.83
26.5	235,943	8,750	0.0371	0.9629	59.13
27.5	198,875		0.0000	1.0000	56.94
28.5	186,071	1,350	0.0073	0.9927	56.94
29.5	143,909	2,485	0.0173	0.9827	56.53
30.5	136,892	5,739	0.0419	0.9581	55.55
31.5	112,853	3,772	0.0334	0.9666	53.22
32.5	108,931	12,380	0.1137	0.8863	51.44
33.5	77,927		0.0000	1.0000	45.60
34.5	74,060		0.0000	1.0000	45.60
35.5	69,564		0.0000	1.0000	45.60
36.5	68,813	26	0.0004	0.9996	45.60
37.5	62,298	1,033	0.0166	0.9834	45.58
38.5	61,265		0.0000	1.0000	44.82

PACIFICORP  
 WYOMING PROPERTY

ACCOUNT 392.09 TRANSPORTATION EQUIPMENT - TRAILERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1934-2011			EXPERIENCE BAND 1964-2011			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	58,288	4,370	0.0750	0.9250	44.82	
40.5	50,601		0.0000	1.0000	41.46	
41.5	47,939	1,886	0.0393	0.9607	41.46	
42.5	46,053	1,853	0.0402	0.9598	39.83	
43.5	44,200		0.0000	1.0000	38.23	
44.5	38,160	689	0.0181	0.9819	38.23	
45.5	31,131	756	0.0243	0.9757	37.54	
46.5	30,375	404	0.0133	0.9867	36.63	
47.5	25,454		0.0000	1.0000	36.14	
48.5	17,462		0.0000	1.0000	36.14	
49.5	10,824		0.0000	1.0000	36.14	
50.5	10,824		0.0000	1.0000	36.14	
51.5	5,961		0.0000	1.0000	36.14	
52.5	5,961		0.0000	1.0000	36.14	
53.5					36.14	

PACIFICORP  
 WYOMING PROPERTY

ACCOUNT 392.09 TRANSPORTATION EQUIPMENT - TRAILERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1954-2011			EXPERIENCE BAND 1992-2011		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	2,622,935		0.0000	1.0000	100.00
0.5	2,450,675		0.0000	1.0000	100.00
1.5	2,470,740		0.0000	1.0000	100.00
2.5	2,473,875	1,049	0.0004	0.9996	100.00
3.5	2,245,262		0.0000	1.0000	99.96
4.5	1,885,522		0.0000	1.0000	99.96
5.5	1,686,799		0.0000	1.0000	99.96
6.5	1,649,483		0.0000	1.0000	99.96
7.5	1,641,445		0.0000	1.0000	99.96
8.5	1,692,590	30,197	0.0178	0.9822	99.96
9.5	1,681,132		0.0000	1.0000	98.17
10.5	1,694,339		0.0000	1.0000	98.17
11.5	1,711,305	827	0.0005	0.9995	98.17
12.5	1,694,570		0.0000	1.0000	98.13
13.5	1,617,837	2,636	0.0016	0.9984	98.13
14.5	1,510,663		0.0000	1.0000	97.97
15.5	1,474,834	725	0.0005	0.9995	97.97
16.5	991,862	8,633	0.0087	0.9913	97.92
17.5	819,104	653	0.0008	0.9992	97.07
18.5	700,051	22,742	0.0325	0.9675	96.99
19.5	525,638	75,266	0.1432	0.8568	93.84
20.5	401,404	8,675	0.0216	0.9784	80.40
21.5	354,478	5,614	0.0158	0.9842	78.66
22.5	325,192	11,524	0.0354	0.9646	77.42
23.5	295,925	71,055	0.2401	0.7599	74.67
24.5	226,866	6,275	0.0277	0.9723	56.74
25.5	216,571	3,002	0.0139	0.9861	55.17
26.5	193,918	8,750	0.0451	0.9549	54.41
27.5	161,366		0.0000	1.0000	51.95
28.5	156,555	1,350	0.0086	0.9914	51.95
29.5	125,203	2,485	0.0198	0.9802	51.51
30.5	118,186	5,739	0.0486	0.9514	50.48
31.5	100,895	3,772	0.0374	0.9626	48.03
32.5	100,751	12,380	0.1229	0.8771	46.24
33.5	75,708		0.0000	1.0000	40.56
34.5	71,841		0.0000	1.0000	40.56
35.5	67,346		0.0000	1.0000	40.56
36.5	67,754		0.0000	1.0000	40.56
37.5	62,298	1,033	0.0166	0.9834	40.56
38.5	61,265		0.0000	1.0000	39.88

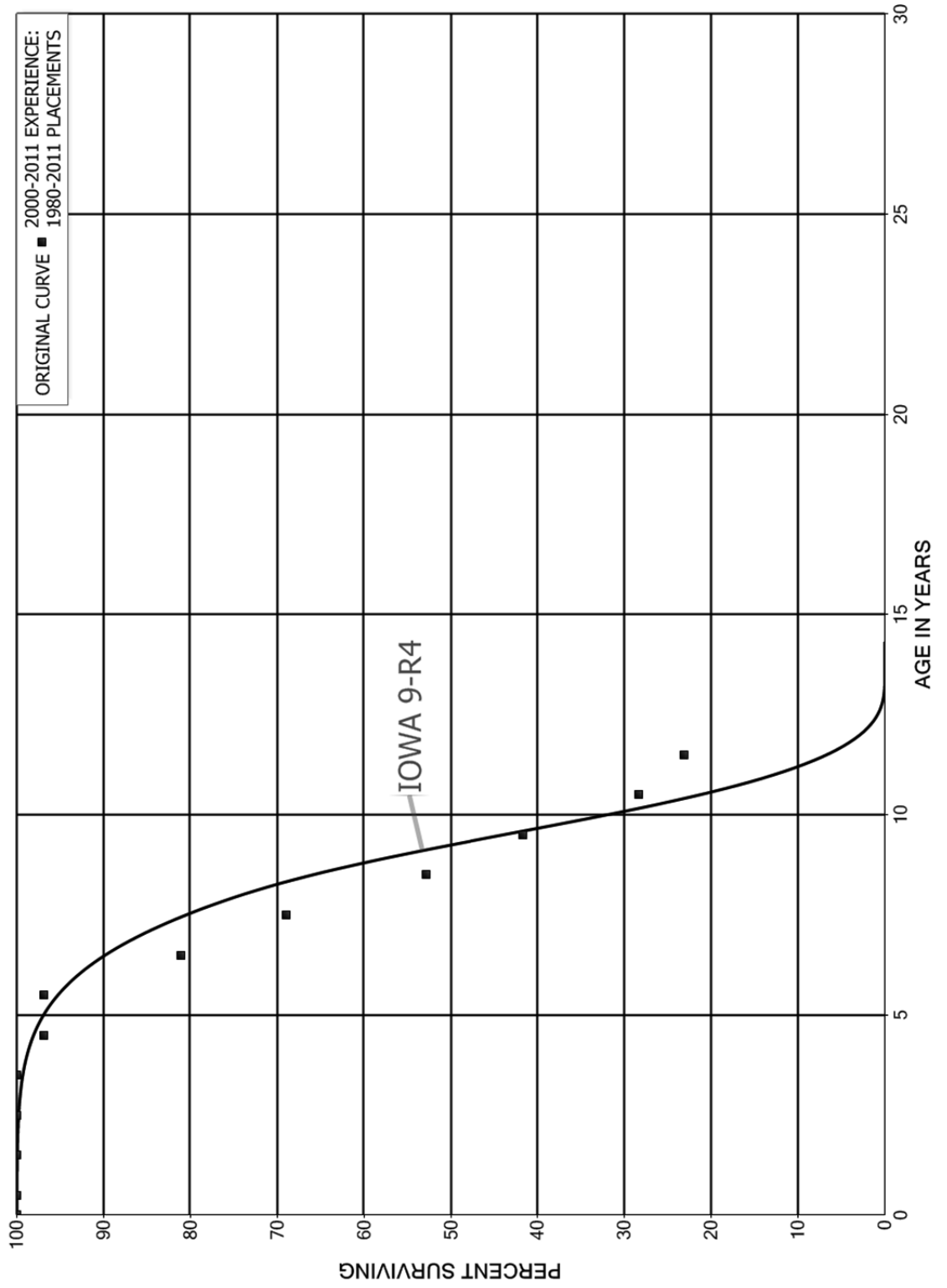
PACIFICORP  
 WYOMING PROPERTY

ACCOUNT 392.09 TRANSPORTATION EQUIPMENT - TRAILERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1954-2011			EXPERIENCE BAND 1992-2011			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	58,288	4,370	0.0750	0.9250	39.88	
40.5	50,601		0.0000	1.0000	36.89	
41.5	47,939	1,886	0.0393	0.9607	36.89	
42.5	46,053	1,853	0.0402	0.9598	35.44	
43.5	44,200		0.0000	1.0000	34.02	
44.5	38,160	689	0.0181	0.9819	34.02	
45.5	31,131	756	0.0243	0.9757	33.40	
46.5	30,375	404	0.0133	0.9867	32.59	
47.5	25,454		0.0000	1.0000	32.16	
48.5	17,462		0.0000	1.0000	32.16	
49.5	10,824		0.0000	1.0000	32.16	
50.5	10,824		0.0000	1.0000	32.16	
51.5	5,961		0.0000	1.0000	32.16	
52.5	5,961		0.0000	1.0000	32.16	
53.5					32.16	

PACIFICORP  
 WYOMING PROPERTY  
 ACCOUNT 396.03 LIGHT POWER OPERATED EQUIPMENT  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



PACIFICORP  
 WYOMING PROPERTY

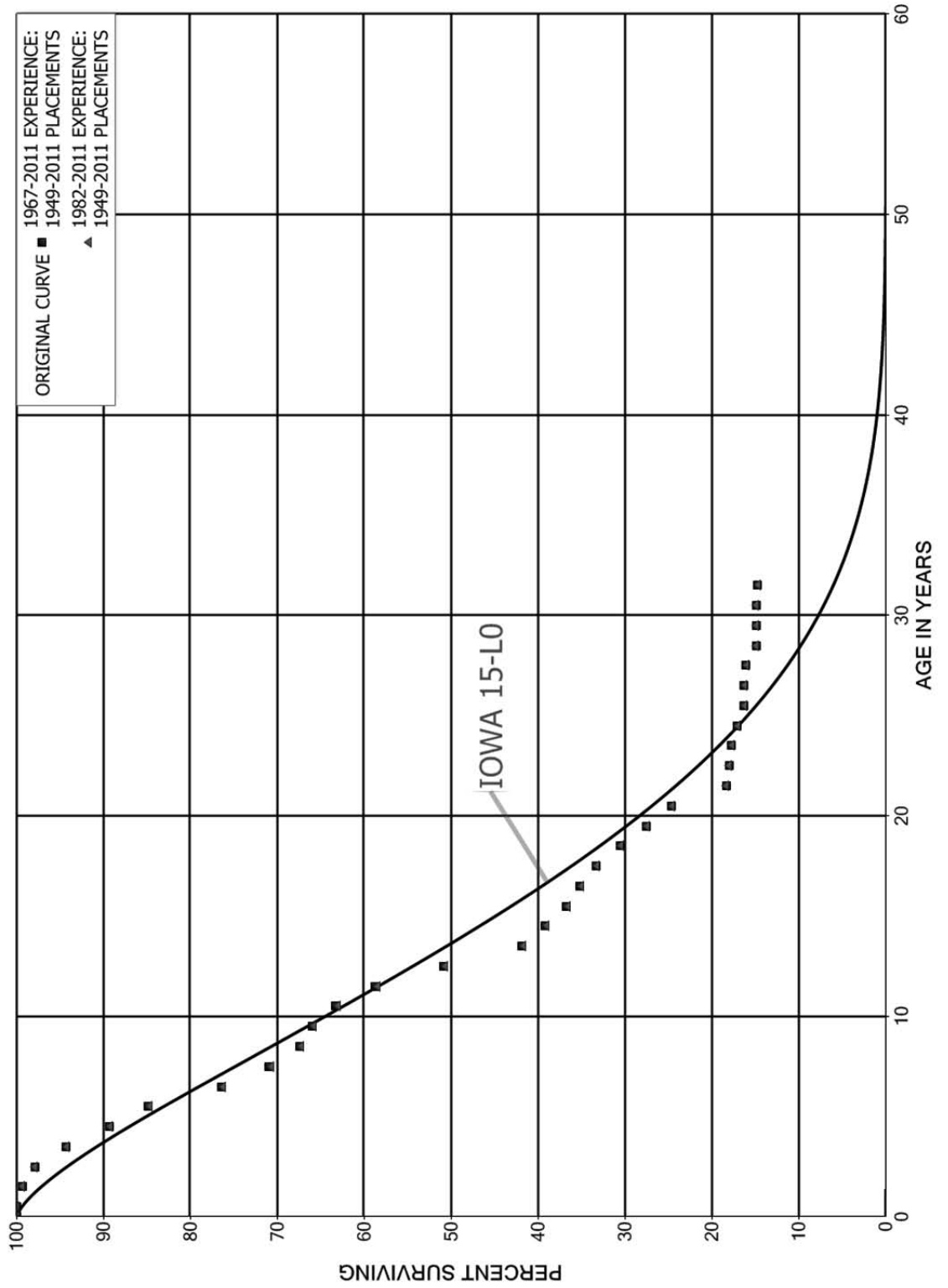
ACCOUNT 396.03 LIGHT POWER OPERATED EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1980-2011			EXPERIENCE BAND 2000-2011		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	4,366,501		0.0000	1.0000	100.00
0.5	3,223,124		0.0000	1.0000	100.00
1.5	3,223,124		0.0000	1.0000	100.00
2.5	2,740,624		0.0000	1.0000	100.00
3.5	2,795,323	89,843	0.0321	0.9679	100.00
4.5	2,443,438		0.0000	1.0000	96.79
5.5	2,434,532	395,060	0.1623	0.8377	96.79
6.5	1,940,568	290,824	0.1499	0.8501	81.08
7.5	1,583,724	368,885	0.2329	0.7671	68.93
8.5	1,214,839	258,357	0.2127	0.7873	52.87
9.5	380,840	122,228	0.3209	0.6791	41.63
10.5	258,613	47,224	0.1826	0.8174	28.27
11.5	136,224		0.0000	1.0000	23.11
12.5	58,129		0.0000	1.0000	23.11
13.5	58,129		0.0000	1.0000	23.11
14.5	58,129		0.0000	1.0000	23.11
15.5					23.11
16.5					
17.5					
18.5					
19.5	25,768		0.0000		
20.5	25,768		0.0000		
21.5	25,768		0.0000		
22.5	25,768		0.0000		
23.5	25,768		0.0000		
24.5	25,768		0.0000		
25.5	25,768		0.0000		
26.5	25,768		0.0000		
27.5	25,768		0.0000		
28.5	25,768		0.0000		
29.5	25,768		0.0000		
30.5	25,768		0.0000		
31.5					



PACIFICORP  
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 ACCOUNT 396.07 HEAVY POWER OPERATED EQUIPMENT  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



PACIFICORP  
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ACCOUNT 396.07 HEAVY POWER OPERATED EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1949-2011			EXPERIENCE BAND 1967-2011		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	51,245,150		0.0000	1.0000	100.00
0.5	46,929,378	339,281	0.0072	0.9928	100.00
1.5	45,409,822	654,646	0.0144	0.9856	99.28
2.5	43,137,218	1,577,297	0.0366	0.9634	97.85
3.5	38,149,093	2,010,123	0.0527	0.9473	94.27
4.5	33,272,923	1,677,295	0.0504	0.9496	89.30
5.5	29,244,759	2,899,740	0.0992	0.9008	84.80
6.5	24,548,580	1,763,562	0.0718	0.9282	76.39
7.5	20,636,745	1,006,470	0.0488	0.9512	70.90
8.5	17,995,811	385,233	0.0214	0.9786	67.45
9.5	16,136,583	667,332	0.0414	0.9586	66.00
10.5	14,906,307	1,071,725	0.0719	0.9281	63.27
11.5	13,195,922	1,773,324	0.1344	0.8656	58.72
12.5	11,247,585	1,985,243	0.1765	0.8235	50.83
13.5	8,277,597	527,041	0.0637	0.9363	41.86
14.5	6,925,847	438,808	0.0634	0.9366	39.19
15.5	6,032,990	260,203	0.0431	0.9569	36.71
16.5	5,594,442	292,091	0.0522	0.9478	35.13
17.5	4,749,540	399,077	0.0840	0.9160	33.29
18.5	4,223,063	412,730	0.0977	0.9023	30.50
19.5	2,822,849	298,427	0.1057	0.8943	27.52
20.5	2,457,285	631,168	0.2569	0.7431	24.61
21.5	1,729,821	28,367	0.0164	0.9836	18.29
22.5	1,294,823	20,965	0.0162	0.9838	17.99
23.5	1,270,194	47,720	0.0376	0.9624	17.70
24.5	1,142,430	53,334	0.0467	0.9533	17.03
25.5	1,012,098		0.0000	1.0000	16.24
26.5	935,545	9,804	0.0105	0.9895	16.24
27.5	554,536	41,650	0.0751	0.9249	16.07
28.5	512,886		0.0000	1.0000	14.86
29.5	512,886		0.0000	1.0000	14.86
30.5	418,286	4,004	0.0096	0.9904	14.86
31.5	388,354		0.0000	1.0000	14.72
32.5	157,994		0.0000	1.0000	14.72
33.5	157,994		0.0000	1.0000	14.72
34.5	157,994	136,591	0.8645	0.1355	14.72
35.5	21,403		0.0000	1.0000	1.99
36.5	21,403		0.0000	1.0000	1.99
37.5	21,403		0.0000	1.0000	1.99
38.5	21,403		0.0000	1.0000	1.99

PACIFICORP  
 WYOMING PROPERTY

ACCOUNT 396.07 HEAVY POWER OPERATED EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1949-2011			EXPERIENCE BAND 1967-2011		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	10,364		0.0000	1.0000	1.99
40.5	10,364		0.0000	1.0000	1.99
41.5	10,364		0.0000	1.0000	1.99
42.5	10,364		0.0000	1.0000	1.99
43.5	10,364	2,830	0.2731	0.7269	1.99
44.5	7,534	2,500	0.3318	0.6682	1.45
45.5	5,034		0.0000	1.0000	0.97
46.5	5,034		0.0000	1.0000	0.97
47.5	5,034		0.0000	1.0000	0.97
48.5	5,034		0.0000	1.0000	0.97
49.5					0.97

PACIFICORP  
WYOMING PROPERTY

ACCOUNT 396.07 HEAVY POWER OPERATED EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1949-2011			EXPERIENCE BAND 1982-2011		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	50,045,140		0.0000	1.0000	100.00
0.5	45,861,775	339,281	0.0074	0.9926	100.00
1.5	44,554,029	654,646	0.0147	0.9853	99.26
2.5	42,612,738	1,577,297	0.0370	0.9630	97.80
3.5	37,671,112	2,010,123	0.0534	0.9466	94.18
4.5	32,837,284	1,677,295	0.0511	0.9489	89.16
5.5	29,003,370	2,899,740	0.1000	0.9000	84.60
6.5	24,300,977	1,763,562	0.0726	0.9274	76.14
7.5	20,516,811	999,872	0.0487	0.9513	70.62
8.5	17,872,372	385,233	0.0216	0.9784	67.18
9.5	16,029,817	667,332	0.0416	0.9584	65.73
10.5	14,806,832	1,069,175	0.0722	0.9278	62.99
11.5	13,098,997	1,754,154	0.1339	0.8661	58.44
12.5	11,169,829	1,980,240	0.1773	0.8227	50.62
13.5	8,201,700	523,896	0.0639	0.9361	41.64
14.5	6,867,841	430,082	0.0626	0.9374	38.98
15.5	5,980,320	260,203	0.0435	0.9565	36.54
16.5	5,538,942	273,265	0.0493	0.9507	34.95
17.5	4,710,366	399,077	0.0847	0.9153	33.23
18.5	4,188,219	409,339	0.0977	0.9023	30.41
19.5	2,802,387	298,427	0.1065	0.8935	27.44
20.5	2,436,824	624,796	0.2564	0.7436	24.52
21.5	1,722,576	28,367	0.0165	0.9835	18.23
22.5	1,287,578	20,965	0.0163	0.9837	17.93
23.5	1,264,864	47,720	0.0377	0.9623	17.64
24.5	1,137,100	53,334	0.0469	0.9531	16.97
25.5	1,006,768		0.0000	1.0000	16.18
26.5	930,215	9,804	0.0105	0.9895	16.18
27.5	549,206	41,650	0.0758	0.9242	16.01
28.5	507,556		0.0000	1.0000	14.79
29.5	507,556		0.0000	1.0000	14.79
30.5	412,956	4,004	0.0097	0.9903	14.79
31.5	385,854		0.0000	1.0000	14.65
32.5	157,994		0.0000	1.0000	14.65
33.5	157,994		0.0000	1.0000	14.65
34.5	157,994	136,591	0.8645	0.1355	14.65
35.5	21,403		0.0000	1.0000	1.98
36.5	21,403		0.0000	1.0000	1.98
37.5	21,403		0.0000	1.0000	1.98
38.5	21,403		0.0000	1.0000	1.98

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 WYOMING PROPERTY

ACCOUNT 396.07 HEAVY POWER OPERATED EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

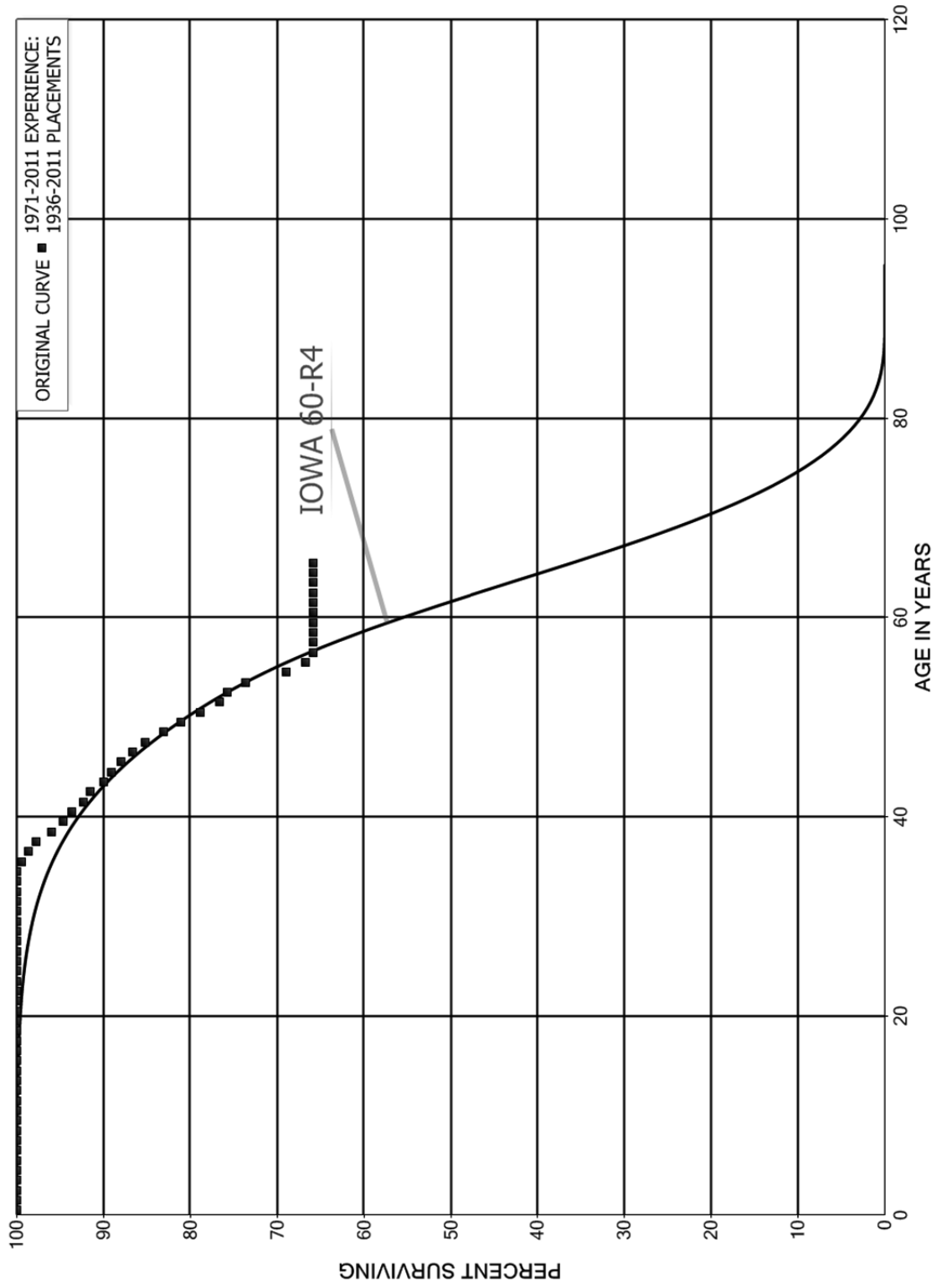
PLACEMENT BAND 1949-2011			EXPERIENCE BAND 1982-2011		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	10,364		0.0000	1.0000	1.98
40.5	10,364		0.0000	1.0000	1.98
41.5	10,364		0.0000	1.0000	1.98
42.5	10,364		0.0000	1.0000	1.98
43.5	10,364	2,830	0.2731	0.7269	1.98
44.5	7,534	2,500	0.3318	0.6682	1.44
45.5	5,034		0.0000	1.0000	0.96
46.5	5,034		0.0000	1.0000	0.96
47.5	5,034		0.0000	1.0000	0.96
48.5	5,034		0.0000	1.0000	0.96
49.5					0.96

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CALIFORNIA PROPERTY



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 CALIFORNIA PROPERTY  
 ACCOUNT 360.20 LAND RIGHTS  
 ORIGINAL AND SMOOTH SURVIVOR CURVES





PACIFICORP  
CALIFORNIA PROPERTY

ACCOUNT 360.20 LAND RIGHTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1936-2011			EXPERIENCE BAND 1971-2011		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	476,438		0.0000	1.0000	100.00
0.5	476,526		0.0000	1.0000	100.00
1.5	485,284		0.0000	1.0000	100.00
2.5	501,175		0.0000	1.0000	100.00
3.5	538,855		0.0000	1.0000	100.00
4.5	553,763		0.0000	1.0000	100.00
5.5	593,163		0.0000	1.0000	100.00
6.5	659,618		0.0000	1.0000	100.00
7.5	663,501		0.0000	1.0000	100.00
8.5	674,058		0.0000	1.0000	100.00
9.5	681,536		0.0000	1.0000	100.00
10.5	694,436		0.0000	1.0000	100.00
11.5	702,072		0.0000	1.0000	100.00
12.5	717,288		0.0000	1.0000	100.00
13.5	725,071		0.0000	1.0000	100.00
14.5	732,675		0.0000	1.0000	100.00
15.5	737,705		0.0000	1.0000	100.00
16.5	738,992		0.0000	1.0000	100.00
17.5	742,139		0.0000	1.0000	100.00
18.5	754,752		0.0000	1.0000	100.00
19.5	769,413		0.0000	1.0000	100.00
20.5	787,725		0.0000	1.0000	100.00
21.5	795,182		0.0000	1.0000	100.00
22.5	829,431		0.0000	1.0000	100.00
23.5	815,130		0.0000	1.0000	100.00
24.5	862,420		0.0000	1.0000	100.00
25.5	797,775		0.0000	1.0000	100.00
26.5	797,775		0.0000	1.0000	100.00
27.5	797,775		0.0000	1.0000	100.00
28.5	794,680		0.0000	1.0000	100.00
29.5	787,599		0.0000	1.0000	100.00
30.5	783,410		0.0000	1.0000	100.00
31.5	782,380		0.0000	1.0000	100.00
32.5	766,619		0.0000	1.0000	100.00
33.5	733,276		0.0000	1.0000	100.00
34.5	857,969	5,563	0.0065	0.9935	100.00
35.5	829,165	5,995	0.0072	0.9928	99.35
36.5	779,684	6,850	0.0088	0.9912	98.63
37.5	727,109	13,374	0.0184	0.9816	97.77
38.5	681,763	9,889	0.0145	0.9855	95.97

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ACCOUNT 360.20 LAND RIGHTS

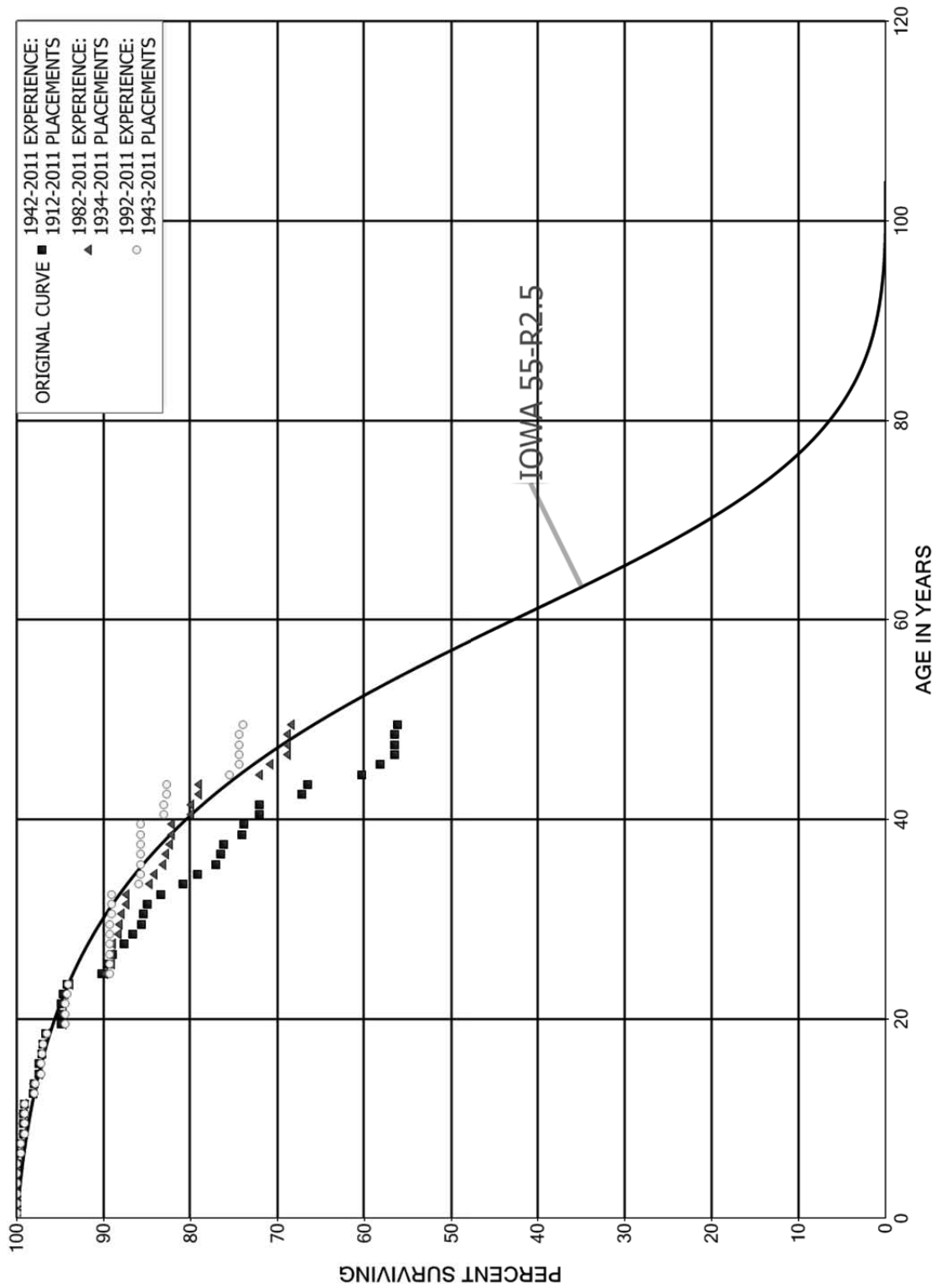
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1936-2011

EXPERIENCE BAND 1971-2011

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	643,922	6,358	0.0099	0.9901	94.58
40.5	590,847	8,465	0.0143	0.9857	93.64
41.5	562,376	4,775	0.0085	0.9915	92.30
42.5	536,828	8,876	0.0165	0.9835	91.52
43.5	502,634	5,274	0.0105	0.9895	90.00
44.5	456,840	5,466	0.0120	0.9880	89.06
45.5	436,465	7,034	0.0161	0.9839	87.99
46.5	390,031	6,283	0.0161	0.9839	86.58
47.5	317,293	7,711	0.0243	0.9757	85.18
48.5	305,700	7,591	0.0248	0.9752	83.11
49.5	287,553	7,698	0.0268	0.9732	81.05
50.5	272,377	7,874	0.0289	0.9711	78.88
51.5	251,603	2,936	0.0117	0.9883	76.60
52.5	241,030	6,805	0.0282	0.9718	75.70
53.5	219,009	13,735	0.0627	0.9373	73.57
54.5	196,633	6,306	0.0321	0.9679	68.95
55.5	180,213	2,501	0.0139	0.9861	66.74
56.5	171,764	1	0.0000	1.0000	65.82
57.5	168,913		0.0000	1.0000	65.82
58.5	163,816		0.0000	1.0000	65.82
59.5	149,812		0.0000	1.0000	65.82
60.5	132,984		0.0000	1.0000	65.82
61.5	112,026	1	0.0000	1.0000	65.82
62.5	94,335		0.0000	1.0000	65.81
63.5	56,237		0.0000	1.0000	65.81
64.5	49,791		0.0000	1.0000	65.81
65.5					65.81

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 CALIFORNIA PROPERTY  
 ACCOUNT 361 STRUCTURES AND IMPROVEMENTS  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



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ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1912-2011			EXPERIENCE BAND 1942-2011		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	4,170,864		0.0000	1.0000	100.00
0.5	3,966,077	216	0.0001	0.9999	100.00
1.5	3,965,861		0.0000	1.0000	99.99
2.5	2,538,548	225	0.0001	0.9999	99.99
3.5	1,544,146	1,159	0.0008	0.9992	99.99
4.5	1,539,838	131	0.0001	0.9999	99.91
5.5	1,539,707	4,985	0.0032	0.9968	99.90
6.5	1,522,915		0.0000	1.0000	99.58
7.5	1,519,866	5,918	0.0039	0.9961	99.58
8.5	1,497,202	950	0.0006	0.9994	99.19
9.5	1,470,918	112	0.0001	0.9999	99.13
10.5	1,470,806	531	0.0004	0.9996	99.12
11.5	1,470,275	14,672	0.0100	0.9900	99.08
12.5	1,455,604	1,654	0.0011	0.9989	98.10
13.5	1,453,645	8,191	0.0056	0.9944	97.98
14.5	1,373,847	395	0.0003	0.9997	97.43
15.5	1,367,034	4,619	0.0034	0.9966	97.40
16.5	1,334,683	2,090	0.0016	0.9984	97.08
17.5	918,408	3,066	0.0033	0.9967	96.92
18.5	876,223	15,832	0.0181	0.9819	96.60
19.5	792,471		0.0000	1.0000	94.85
20.5	792,530	363	0.0005	0.9995	94.85
21.5	757,691	1,888	0.0025	0.9975	94.81
22.5	515,929	2,283	0.0044	0.9956	94.57
23.5	387,183	16,559	0.0428	0.9572	94.16
24.5	318,972	2,242	0.0070	0.9930	90.13
25.5	279,725	1,560	0.0056	0.9944	89.50
26.5	261,774	4,141	0.0158	0.9842	89.00
27.5	257,632	2,719	0.0106	0.9894	87.59
28.5	253,155	3,042	0.0120	0.9880	86.66
29.5	257,127	746	0.0029	0.9971	85.62
30.5	255,265	1,334	0.0052	0.9948	85.37
31.5	237,197	4,200	0.0177	0.9823	84.93
32.5	205,999	6,433	0.0312	0.9688	83.42
33.5	196,363	3,897	0.0198	0.9802	80.82
34.5	179,171	4,782	0.0267	0.9733	79.22
35.5	169,519	1,200	0.0071	0.9929	77.10
36.5	163,379	763	0.0047	0.9953	76.56
37.5	146,390	4,004	0.0273	0.9727	76.20
38.5	142,387	498	0.0035	0.9965	74.11

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ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1912-2011			EXPERIENCE BAND 1942-2011			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	100,849	2,487	0.0247	0.9753	73.85	
40.5	98,362	28	0.0003	0.9997	72.03	
41.5	98,334	6,636	0.0675	0.9325	72.01	
42.5	91,697	882	0.0096	0.9904	67.15	
43.5	89,899	8,470	0.0942	0.9058	66.51	
44.5	80,769	2,841	0.0352	0.9648	60.24	
45.5	71,817	1,945	0.0271	0.9729	58.12	
46.5	58,490		0.0000	1.0000	56.55	
47.5	58,490		0.0000	1.0000	56.55	
48.5	52,448	328	0.0062	0.9938	56.55	
49.5	51,637		0.0000	1.0000	56.19	
50.5	50,703		0.0000	1.0000	56.19	
51.5	48,986		0.0000	1.0000	56.19	
52.5	44,375		0.0000	1.0000	56.19	
53.5	38,892	372	0.0096	0.9904	56.19	
54.5	30,324	126	0.0042	0.9958	55.66	
55.5	27,817		0.0000	1.0000	55.42	
56.5	24,731		0.0000	1.0000	55.42	
57.5	20,221		0.0000	1.0000	55.42	
58.5	15,938		0.0000	1.0000	55.42	
59.5	6,454		0.0000	1.0000	55.42	
60.5	2,562		0.0000	1.0000	55.42	
61.5	580		0.0000	1.0000	55.42	
62.5	438		0.0000	1.0000	55.42	
63.5	438		0.0000	1.0000	55.42	
64.5	438		0.0000	1.0000	55.42	
65.5	438		0.0000	1.0000	55.42	
66.5	438		0.0000	1.0000	55.42	
67.5	438		0.0000	1.0000	55.42	
68.5					55.42	

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CALIFORNIA PROPERTY

ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1934-2011			EXPERIENCE BAND 1982-2011		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	3,911,068		0.0000	1.0000	100.00
0.5	3,707,397		0.0000	1.0000	100.00
1.5	3,724,131		0.0000	1.0000	100.00
2.5	2,322,520		0.0000	1.0000	100.00
3.5	1,336,266	906	0.0007	0.9993	100.00
4.5	1,345,350		0.0000	1.0000	99.93
5.5	1,352,713	4,985	0.0037	0.9963	99.93
6.5	1,340,862		0.0000	1.0000	99.56
7.5	1,353,659	5,918	0.0044	0.9956	99.56
8.5	1,330,995		0.0000	1.0000	99.13
9.5	1,350,542	112	0.0001	0.9999	99.13
10.5	1,350,430	531	0.0004	0.9996	99.12
11.5	1,349,899	14,672	0.0109	0.9891	99.08
12.5	1,337,715	1,014	0.0008	0.9992	98.00
13.5	1,337,709	8,191	0.0061	0.9939	97.93
14.5	1,258,570	395	0.0003	0.9997	97.33
15.5	1,257,868	4,619	0.0037	0.9963	97.30
16.5	1,239,365	1,935	0.0016	0.9984	96.94
17.5	814,714	3,066	0.0038	0.9962	96.79
18.5	781,142	15,832	0.0203	0.9797	96.43
19.5	697,852		0.0000	1.0000	94.47
20.5	699,057		0.0000	1.0000	94.47
21.5	667,562	1,501	0.0022	0.9978	94.47
22.5	430,800	2,223	0.0052	0.9948	94.26
23.5	307,596	13,361	0.0434	0.9566	93.77
24.5	251,512	2,242	0.0089	0.9911	89.70
25.5	214,810		0.0000	1.0000	88.90
26.5	203,490	271	0.0013	0.9987	88.90
27.5	207,912	1,548	0.0074	0.9926	88.78
28.5	210,751	46	0.0002	0.9998	88.12
29.5	220,189	646	0.0029	0.9971	88.10
30.5	224,027	1,334	0.0060	0.9940	87.84
31.5	207,941		0.0000	1.0000	87.32
32.5	181,812	5,703	0.0314	0.9686	87.32
33.5	172,906	1,012	0.0059	0.9941	84.58
34.5	159,192	1,843	0.0116	0.9884	84.09
35.5	152,479	727	0.0048	0.9952	83.11
36.5	147,023	763	0.0052	0.9948	82.72
37.5	130,034	344	0.0026	0.9974	82.29
38.5	130,867		0.0000	1.0000	82.07

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CALIFORNIA PROPERTY

ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1934-2011			EXPERIENCE BAND 1982-2011			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	91,772	2,487	0.0271	0.9729	82.07	
40.5	89,285	28	0.0003	0.9997	79.85	
41.5	89,257	1,002	0.0112	0.9888	79.82	
42.5	88,255		0.0000	1.0000	78.93	
43.5	87,338	7,664	0.0878	0.9122	78.93	
44.5	79,015	1,458	0.0185	0.9815	72.00	
45.5	71,445	1,945	0.0272	0.9728	70.67	
46.5	58,118		0.0000	1.0000	68.75	
47.5	58,490		0.0000	1.0000	68.75	
48.5	52,448	328	0.0062	0.9938	68.75	
49.5	51,637		0.0000	1.0000	68.32	
50.5	50,703		0.0000	1.0000	68.32	
51.5	48,986		0.0000	1.0000	68.32	
52.5	44,375		0.0000	1.0000	68.32	
53.5	38,892	372	0.0096	0.9904	68.32	
54.5	30,324	126	0.0042	0.9958	67.66	
55.5	27,817		0.0000	1.0000	67.38	
56.5	24,731		0.0000	1.0000	67.38	
57.5	20,221		0.0000	1.0000	67.38	
58.5	15,938		0.0000	1.0000	67.38	
59.5	6,454		0.0000	1.0000	67.38	
60.5	2,562		0.0000	1.0000	67.38	
61.5	580		0.0000	1.0000	67.38	
62.5	438		0.0000	1.0000	67.38	
63.5	438		0.0000	1.0000	67.38	
64.5	438		0.0000	1.0000	67.38	
65.5	438		0.0000	1.0000	67.38	
66.5	438		0.0000	1.0000	67.38	
67.5	438		0.0000	1.0000	67.38	
68.5					67.38	

PACIFICORP  
CALIFORNIA PROPERTY

ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1943-2011			EXPERIENCE BAND 1992-2011		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	3,356,687		0.0000	1.0000	100.00
0.5	3,151,900		0.0000	1.0000	100.00
1.5	3,186,849		0.0000	1.0000	100.00
2.5	2,005,532		0.0000	1.0000	100.00
3.5	1,137,818	906	0.0008	0.9992	100.00
4.5	1,185,259		0.0000	1.0000	99.92
5.5	1,236,579	4,503	0.0036	0.9964	99.92
6.5	1,261,216		0.0000	1.0000	99.56
7.5	1,257,788	5,918	0.0047	0.9953	99.56
8.5	1,236,883		0.0000	1.0000	99.09
9.5	1,211,549		0.0000	1.0000	99.09
10.5	1,212,664		0.0000	1.0000	99.09
11.5	1,229,399	14,190	0.0115	0.9885	99.09
12.5	1,242,208	1,014	0.0008	0.9992	97.94
13.5	1,248,812	8,191	0.0066	0.9934	97.86
14.5	1,182,309		0.0000	1.0000	97.22
15.5	1,181,252	1,303	0.0011	0.9989	97.22
16.5	1,152,361	1,935	0.0017	0.9983	97.12
17.5	740,648	3,066	0.0041	0.9959	96.95
18.5	698,464	15,437	0.0221	0.9779	96.55
19.5	656,650		0.0000	1.0000	94.42
20.5	656,650		0.0000	1.0000	94.42
21.5	621,701	1,501	0.0024	0.9976	94.42
22.5	382,814	525	0.0014	0.9986	94.19
23.5	256,743	12,899	0.0502	0.9498	94.06
24.5	192,851		0.0000	1.0000	89.33
25.5	161,958		0.0000	1.0000	89.33
26.5	164,211		0.0000	1.0000	89.33
27.5	165,338		0.0000	1.0000	89.33
28.5	169,950		0.0000	1.0000	89.33
29.5	170,433	491	0.0029	0.9971	89.33
30.5	169,760		0.0000	1.0000	89.08
31.5	154,887		0.0000	1.0000	89.08
32.5	132,500	4,719	0.0356	0.9644	89.08
33.5	130,060	329	0.0025	0.9975	85.90
34.5	124,632		0.0000	1.0000	85.69
35.5	122,153		0.0000	1.0000	85.69
36.5	120,698		0.0000	1.0000	85.69
37.5	108,983		0.0000	1.0000	85.69
38.5	113,387		0.0000	1.0000	85.69



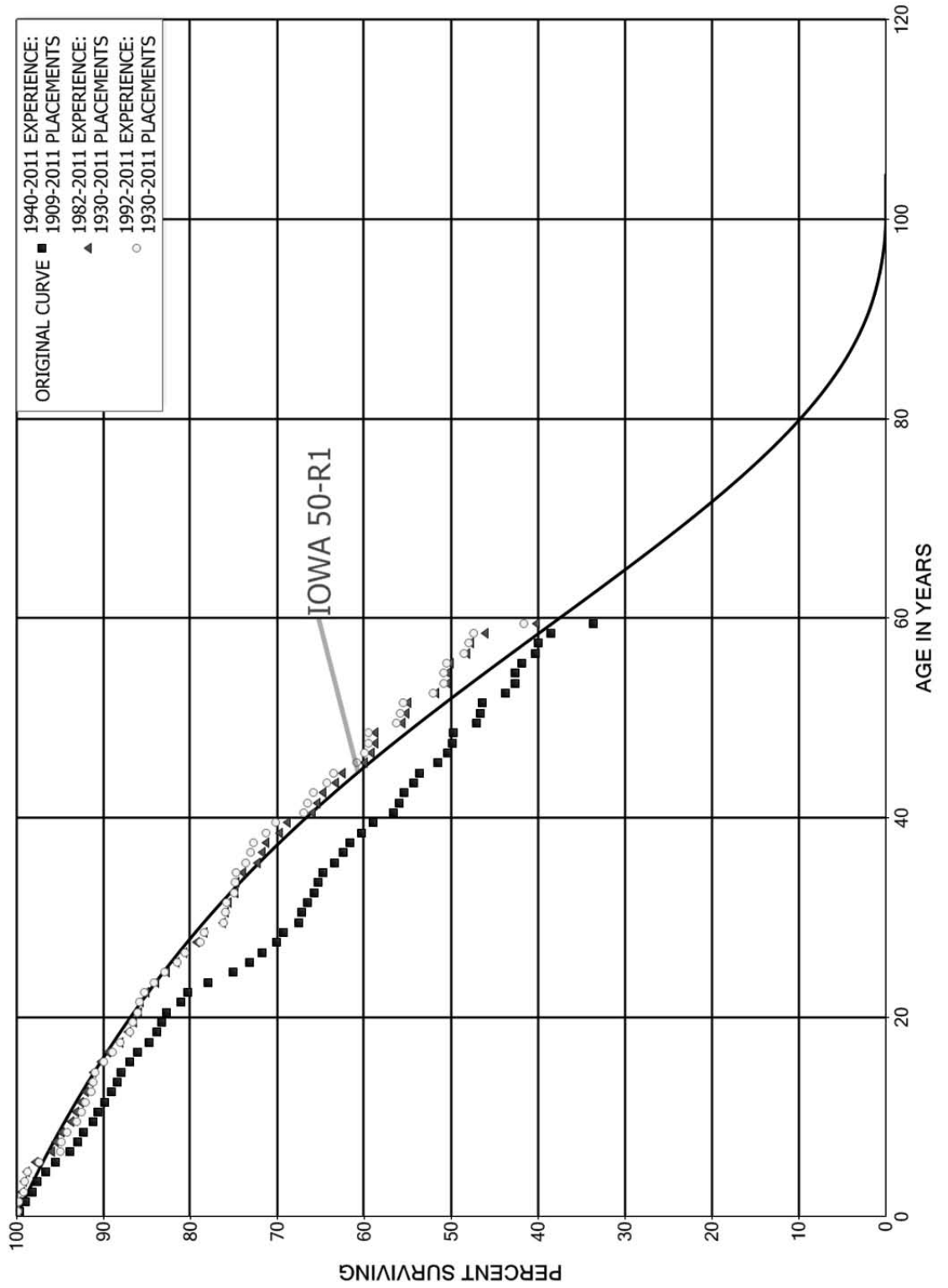
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ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1943-2011			EXPERIENCE BAND 1992-2011			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	81,831	2,487	0.0304	0.9696	85.69	
40.5	83,235		0.0000	1.0000	83.08	
41.5	85,217	409	0.0048	0.9952	83.08	
42.5	84,950		0.0000	1.0000	82.68	
43.5	84,033	7,263	0.0864	0.9136	82.68	
44.5	76,111	1,127	0.0148	0.9852	75.54	
45.5	68,873		0.0000	1.0000	74.42	
46.5	57,675		0.0000	1.0000	74.42	
47.5	57,675		0.0000	1.0000	74.42	
48.5	52,076	328	0.0063	0.9937	74.42	
49.5	51,265		0.0000	1.0000	73.95	
50.5	50,331		0.0000	1.0000	73.95	
51.5	48,614		0.0000	1.0000	73.95	
52.5	44,002		0.0000	1.0000	73.95	
53.5	38,520		0.0000	1.0000	73.95	
54.5	30,324	126	0.0042	0.9958	73.95	
55.5	27,817		0.0000	1.0000	73.64	
56.5	24,731		0.0000	1.0000	73.64	
57.5	20,221		0.0000	1.0000	73.64	
58.5	15,938		0.0000	1.0000	73.64	
59.5	6,454		0.0000	1.0000	73.64	
60.5	2,562		0.0000	1.0000	73.64	
61.5	580		0.0000	1.0000	73.64	
62.5	438		0.0000	1.0000	73.64	
63.5	438		0.0000	1.0000	73.64	
64.5	438		0.0000	1.0000	73.64	
65.5	438		0.0000	1.0000	73.64	
66.5	438		0.0000	1.0000	73.64	
67.5	438		0.0000	1.0000	73.64	
68.5					73.64	

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ACCOUNT 362 STATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1909-2011			EXPERIENCE BAND 1940-2011			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
0.0	26,266,836	91,056	0.0035	0.9965	100.00	
0.5	24,997,513	168,087	0.0067	0.9933	99.65	
1.5	24,758,637	198,832	0.0080	0.9920	98.98	
2.5	21,529,578	116,955	0.0054	0.9946	98.19	
3.5	16,033,720	174,887	0.0109	0.9891	97.65	
4.5	15,675,684	180,508	0.0115	0.9885	96.59	
5.5	15,110,082	259,955	0.0172	0.9828	95.48	
6.5	13,947,493	123,888	0.0089	0.9911	93.83	
7.5	13,560,015	106,667	0.0079	0.9921	93.00	
8.5	13,272,545	150,288	0.0113	0.9887	92.27	
9.5	12,593,914	89,538	0.0071	0.9929	91.23	
10.5	12,437,479	105,704	0.0085	0.9915	90.58	
11.5	12,335,837	104,929	0.0085	0.9915	89.81	
12.5	12,198,649	89,940	0.0074	0.9926	89.04	
13.5	12,021,631	63,698	0.0053	0.9947	88.39	
14.5	11,571,252	129,484	0.0112	0.9888	87.92	
15.5	11,197,494	118,673	0.0106	0.9894	86.93	
16.5	11,064,499	169,467	0.0153	0.9847	86.01	
17.5	10,248,470	99,443	0.0097	0.9903	84.70	
18.5	10,087,900	75,340	0.0075	0.9925	83.87	
19.5	9,129,067	53,996	0.0059	0.9941	83.25	
20.5	8,073,291	165,455	0.0205	0.9795	82.75	
21.5	7,635,688	74,920	0.0098	0.9902	81.06	
22.5	6,551,995	189,402	0.0289	0.9711	80.26	
23.5	6,135,944	226,476	0.0369	0.9631	77.94	
24.5	5,753,766	144,367	0.0251	0.9749	75.07	
25.5	5,241,401	107,435	0.0205	0.9795	73.18	
26.5	5,037,447	113,595	0.0226	0.9774	71.68	
27.5	4,920,903	58,216	0.0118	0.9882	70.07	
28.5	4,757,858	116,198	0.0244	0.9756	69.24	
29.5	4,561,812	25,582	0.0056	0.9944	67.55	
30.5	4,395,715	41,974	0.0095	0.9905	67.17	
31.5	4,278,331	52,406	0.0122	0.9878	66.53	
32.5	3,817,310	23,519	0.0062	0.9938	65.71	
33.5	3,363,184	32,035	0.0095	0.9905	65.31	
34.5	2,970,260	60,953	0.0205	0.9795	64.68	
35.5	2,896,708	43,346	0.0150	0.9850	63.36	
36.5	2,815,429	37,451	0.0133	0.9867	62.41	
37.5	2,565,303	56,109	0.0219	0.9781	61.58	
38.5	2,502,686	53,934	0.0216	0.9784	60.23	

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ACCOUNT 362 STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1909-2011			EXPERIENCE BAND 1940-2011			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	2,407,530	96,334	0.0400	0.9600	58.93	
40.5	2,276,937	24,692	0.0108	0.9892	56.58	
41.5	2,156,712	21,451	0.0099	0.9901	55.96	
42.5	2,123,373	44,721	0.0211	0.9789	55.41	
43.5	1,970,137	23,642	0.0120	0.9880	54.24	
44.5	1,846,461	72,657	0.0393	0.9607	53.59	
45.5	1,598,568	34,511	0.0216	0.9784	51.48	
46.5	1,288,494	14,537	0.0113	0.9887	50.37	
47.5	1,209,925	2,006	0.0017	0.9983	49.80	
48.5	1,168,037	61,878	0.0530	0.9470	49.72	
49.5	1,066,287	11,580	0.0109	0.9891	47.08	
50.5	994,650	4,717	0.0047	0.9953	46.57	
51.5	948,802	54,131	0.0571	0.9429	46.35	
52.5	877,412	22,369	0.0255	0.9745	43.71	
53.5	826,455	414	0.0005	0.9995	42.59	
54.5	734,240	11,871	0.0162	0.9838	42.57	
55.5	591,721	22,276	0.0376	0.9624	41.88	
56.5	523,157	5,010	0.0096	0.9904	40.31	
57.5	400,284	14,135	0.0353	0.9647	39.92	
58.5	316,173	40,056	0.1267	0.8733	38.51	
59.5	218,962	13,811	0.0631	0.9369	33.63	
60.5	164,948	1,689	0.0102	0.9898	31.51	
61.5	135,462	1,177	0.0087	0.9913	31.19	
62.5	113,836		0.0000	1.0000	30.92	
63.5	90,011	6,205	0.0689	0.9311	30.92	
64.5	59,332		0.0000	1.0000	28.79	
65.5	57,780		0.0000	1.0000	28.79	
66.5	44,014		0.0000	1.0000	28.79	
67.5	40,967		0.0000	1.0000	28.79	
68.5	39,130		0.0000	1.0000	28.79	
69.5	39,130		0.0000	1.0000	28.79	
70.5	39,130		0.0000	1.0000	28.79	
71.5	39,130		0.0000	1.0000	28.79	
72.5	39,130		0.0000	1.0000	28.79	
73.5	39,130		0.0000	1.0000	28.79	
74.5	34,880		0.0000	1.0000	28.79	
75.5	26,072		0.0000	1.0000	28.79	
76.5	26,072		0.0000	1.0000	28.79	
77.5	26,072		0.0000	1.0000	28.79	
78.5	26,072		0.0000	1.0000	28.79	

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ACCOUNT 362 STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1909-2011			EXPERIENCE BAND 1940-2011		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	26,072		0.0000	1.0000	28.79
80.5	26,072		0.0000	1.0000	28.79
81.5					28.79

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ACCOUNT 362 STATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1930-2011			EXPERIENCE BAND 1982-2011			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
0.0	19,706,196	22,483	0.0011	0.9989	100.00	
0.5	18,684,374	32,775	0.0018	0.9982	99.89	
1.5	18,763,775	80,268	0.0043	0.9957	99.71	
2.5	16,124,192	33,136	0.0021	0.9979	99.28	
3.5	11,238,792	35,569	0.0032	0.9968	99.08	
4.5	11,444,582	119,753	0.0105	0.9895	98.77	
5.5	10,979,783	217,793	0.0198	0.9802	97.73	
6.5	9,897,452	46,257	0.0047	0.9953	95.79	
7.5	9,872,328	68,846	0.0070	0.9930	95.35	
8.5	9,621,936	110,499	0.0115	0.9885	94.68	
9.5	8,989,851	51,324	0.0057	0.9943	93.59	
10.5	8,901,735	49,598	0.0056	0.9944	93.06	
11.5	8,924,037	61,462	0.0069	0.9931	92.54	
12.5	8,856,659	46,452	0.0052	0.9948	91.90	
13.5	8,812,654	34,009	0.0039	0.9961	91.42	
14.5	8,501,392	84,819	0.0100	0.9900	91.07	
15.5	8,383,008	73,208	0.0087	0.9913	90.16	
16.5	8,570,246	134,271	0.0157	0.9843	89.37	
17.5	7,928,647	85,211	0.0107	0.9893	87.97	
18.5	7,864,096	59,175	0.0075	0.9925	87.03	
19.5	6,969,129	39,142	0.0056	0.9944	86.37	
20.5	6,004,180	16,758	0.0028	0.9972	85.89	
21.5	5,768,858	44,518	0.0077	0.9923	85.65	
22.5	4,731,591	64,621	0.0137	0.9863	84.99	
23.5	4,471,468	63,069	0.0141	0.9859	83.83	
24.5	4,387,444	58,278	0.0133	0.9867	82.64	
25.5	4,153,284	47,494	0.0114	0.9886	81.55	
26.5	4,075,582	74,979	0.0184	0.9816	80.61	
27.5	4,114,264	46,076	0.0112	0.9888	79.13	
28.5	4,074,533	105,858	0.0260	0.9740	78.24	
29.5	4,037,125	17,224	0.0043	0.9957	76.21	
30.5	3,947,933	19,246	0.0049	0.9951	75.89	
31.5	3,910,140	39,791	0.0102	0.9898	75.52	
32.5	3,519,644	8,271	0.0023	0.9977	74.75	
33.5	3,110,529	29,505	0.0095	0.9905	74.57	
34.5	2,748,349	60,890	0.0222	0.9778	73.87	
35.5	2,686,779	21,563	0.0080	0.9920	72.23	
36.5	2,647,630	15,901	0.0060	0.9940	71.65	
37.5	2,422,334	55,925	0.0231	0.9769	71.22	
38.5	2,364,602	30,106	0.0127	0.9873	69.57	

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ACCOUNT 362 STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1930-2011			EXPERIENCE BAND 1982-2011			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	2,293,275	96,334	0.0420	0.9580	68.69	
40.5	2,162,681	16,692	0.0077	0.9923	65.80	
41.5	2,050,455	21,451	0.0105	0.9895	65.30	
42.5	2,024,081	44,721	0.0221	0.9779	64.61	
43.5	1,870,845	21,777	0.0116	0.9884	63.18	
44.5	1,753,284	72,657	0.0414	0.9586	62.45	
45.5	1,520,102	21,419	0.0141	0.9859	59.86	
46.5	1,223,121	8,395	0.0069	0.9931	59.02	
47.5	1,150,694	636	0.0006	0.9994	58.61	
48.5	1,110,176	59,037	0.0532	0.9468	58.58	
49.5	1,011,266	7,371	0.0073	0.9927	55.47	
50.5	953,503	4,717	0.0049	0.9951	55.06	
51.5	941,836	54,131	0.0575	0.9425	54.79	
52.5	870,446	22,369	0.0257	0.9743	51.64	
53.5	819,489	414	0.0005	0.9995	50.31	
54.5	727,274	4,905	0.0067	0.9933	50.29	
55.5	591,721	22,276	0.0376	0.9624	49.95	
56.5	523,157	5,010	0.0096	0.9904	48.07	
57.5	400,284	14,135	0.0353	0.9647	47.61	
58.5	316,173	40,056	0.1267	0.8733	45.93	
59.5	218,962	13,811	0.0631	0.9369	40.11	
60.5	164,948	1,689	0.0102	0.9898	37.58	
61.5	135,462	1,177	0.0087	0.9913	37.19	
62.5	113,836		0.0000	1.0000	36.87	
63.5	90,011	6,205	0.0689	0.9311	36.87	
64.5	59,332		0.0000	1.0000	34.33	
65.5	57,780		0.0000	1.0000	34.33	
66.5	44,014		0.0000	1.0000	34.33	
67.5	40,967		0.0000	1.0000	34.33	
68.5	39,130		0.0000	1.0000	34.33	
69.5	39,130		0.0000	1.0000	34.33	
70.5	39,130		0.0000	1.0000	34.33	
71.5	39,130		0.0000	1.0000	34.33	
72.5	39,130		0.0000	1.0000	34.33	
73.5	39,130		0.0000	1.0000	34.33	
74.5	34,880		0.0000	1.0000	34.33	
75.5	26,072		0.0000	1.0000	34.33	
76.5	26,072		0.0000	1.0000	34.33	
77.5	26,072		0.0000	1.0000	34.33	
78.5	26,072		0.0000	1.0000	34.33	

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ACCOUNT 362 STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1930-2011			EXPERIENCE BAND 1982-2011		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	26,072		0.0000	1.0000	34.33
80.5	26,072		0.0000	1.0000	34.33
81.5					34.33



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ACCOUNT 362 STATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1930-2011			EXPERIENCE BAND 1992-2011			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
0.0	15,824,511	22,483	0.0014	0.9986	100.00	
0.5	15,677,201	26,048	0.0017	0.9983	99.86	
1.5	15,983,466	76,361	0.0048	0.9952	99.69	
2.5	13,978,669	28,551	0.0020	0.9980	99.22	
3.5	8,810,985	27,959	0.0032	0.9968	99.01	
4.5	8,848,803	119,753	0.0135	0.9865	98.70	
5.5	8,766,075	216,254	0.0247	0.9753	97.36	
6.5	7,760,767	10,808	0.0014	0.9986	94.96	
7.5	7,521,622	52,717	0.0070	0.9930	94.83	
8.5	7,392,865	90,113	0.0122	0.9878	94.16	
9.5	6,791,750	39,207	0.0058	0.9942	93.02	
10.5	6,819,554	32,140	0.0047	0.9953	92.48	
11.5	6,887,297	46,885	0.0068	0.9932	92.04	
12.5	7,228,643	18,982	0.0026	0.9974	91.42	
13.5	7,557,136	23,373	0.0031	0.9969	91.18	
14.5	7,522,935	82,602	0.0110	0.9890	90.90	
15.5	7,172,962	72,980	0.0102	0.9898	89.90	
16.5	7,072,462	72,284	0.0102	0.9898	88.98	
17.5	6,543,716	79,541	0.0122	0.9878	88.07	
18.5	6,410,001	29,305	0.0046	0.9954	87.00	
19.5	5,531,258	32,797	0.0059	0.9941	86.60	
20.5	4,564,901	13,506	0.0030	0.9970	86.09	
21.5	4,359,332	28,818	0.0066	0.9934	85.84	
22.5	3,371,711	44,038	0.0131	0.9869	85.27	
23.5	3,234,283	46,519	0.0144	0.9856	84.16	
24.5	3,156,227	52,951	0.0168	0.9832	82.94	
25.5	2,985,497	34,307	0.0115	0.9885	81.55	
26.5	3,161,661	70,626	0.0223	0.9777	80.62	
27.5	3,234,818	18,548	0.0057	0.9943	78.82	
28.5	3,157,325	88,132	0.0279	0.9721	78.36	
29.5	3,070,097	8,218	0.0027	0.9973	76.18	
30.5	2,977,954	6,870	0.0023	0.9977	75.97	
31.5	2,974,142	30,980	0.0104	0.9896	75.80	
32.5	2,556,433	5,084	0.0020	0.9980	75.01	
33.5	2,150,512	3,881	0.0018	0.9982	74.86	
34.5	1,918,610	27,898	0.0145	0.9855	74.72	
35.5	2,032,709	14,656	0.0072	0.9928	73.64	
36.5	2,038,972	10,647	0.0052	0.9948	73.11	
37.5	1,937,110	38,920	0.0201	0.9799	72.72	
38.5	1,983,009	29,037	0.0146	0.9854	71.26	

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ACCOUNT 362 STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1930-2011			EXPERIENCE BAND 1992-2011			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	2,050,173	95,713	0.0467	0.9533	70.22	
40.5	1,970,628	14,054	0.0071	0.9929	66.94	
41.5	1,904,262	19,516	0.0102	0.9898	66.46	
42.5	1,927,458	44,425	0.0230	0.9770	65.78	
43.5	1,801,490	21,308	0.0118	0.9882	64.27	
44.5	1,707,977	71,695	0.0420	0.9580	63.51	
45.5	1,466,990	21,419	0.0146	0.9854	60.84	
46.5	1,189,979	8,395	0.0071	0.9929	59.95	
47.5	1,120,599	522	0.0005	0.9995	59.53	
48.5	1,084,250	59,037	0.0545	0.9455	59.50	
49.5	985,340	7,371	0.0075	0.9925	56.26	
50.5	917,912	4,717	0.0051	0.9949	55.84	
51.5	872,065	54,131	0.0621	0.9379	55.55	
52.5	807,640	19,448	0.0241	0.9759	52.11	
53.5	759,604	414	0.0005	0.9995	50.85	
54.5	671,638	3,579	0.0053	0.9947	50.82	
55.5	550,969	22,276	0.0404	0.9596	50.55	
56.5	482,404	5,010	0.0104	0.9896	48.51	
57.5	359,531	4,471	0.0124	0.9876	48.00	
58.5	285,085	35,040	0.1229	0.8771	47.41	
59.5	192,890	13,811	0.0716	0.9284	41.58	
60.5	138,876	1,689	0.0122	0.9878	38.60	
61.5	135,462	1,177	0.0087	0.9913	38.13	
62.5	113,836		0.0000	1.0000	37.80	
63.5	90,011	6,205	0.0689	0.9311	37.80	
64.5	59,332		0.0000	1.0000	35.20	
65.5	57,780		0.0000	1.0000	35.20	
66.5	44,014		0.0000	1.0000	35.20	
67.5	40,967		0.0000	1.0000	35.20	
68.5	39,130		0.0000	1.0000	35.20	
69.5	39,130		0.0000	1.0000	35.20	
70.5	39,130		0.0000	1.0000	35.20	
71.5	39,130		0.0000	1.0000	35.20	
72.5	39,130		0.0000	1.0000	35.20	
73.5	39,130		0.0000	1.0000	35.20	
74.5	34,880		0.0000	1.0000	35.20	
75.5	26,072		0.0000	1.0000	35.20	
76.5	26,072		0.0000	1.0000	35.20	
77.5	26,072		0.0000	1.0000	35.20	
78.5	26,072		0.0000	1.0000	35.20	

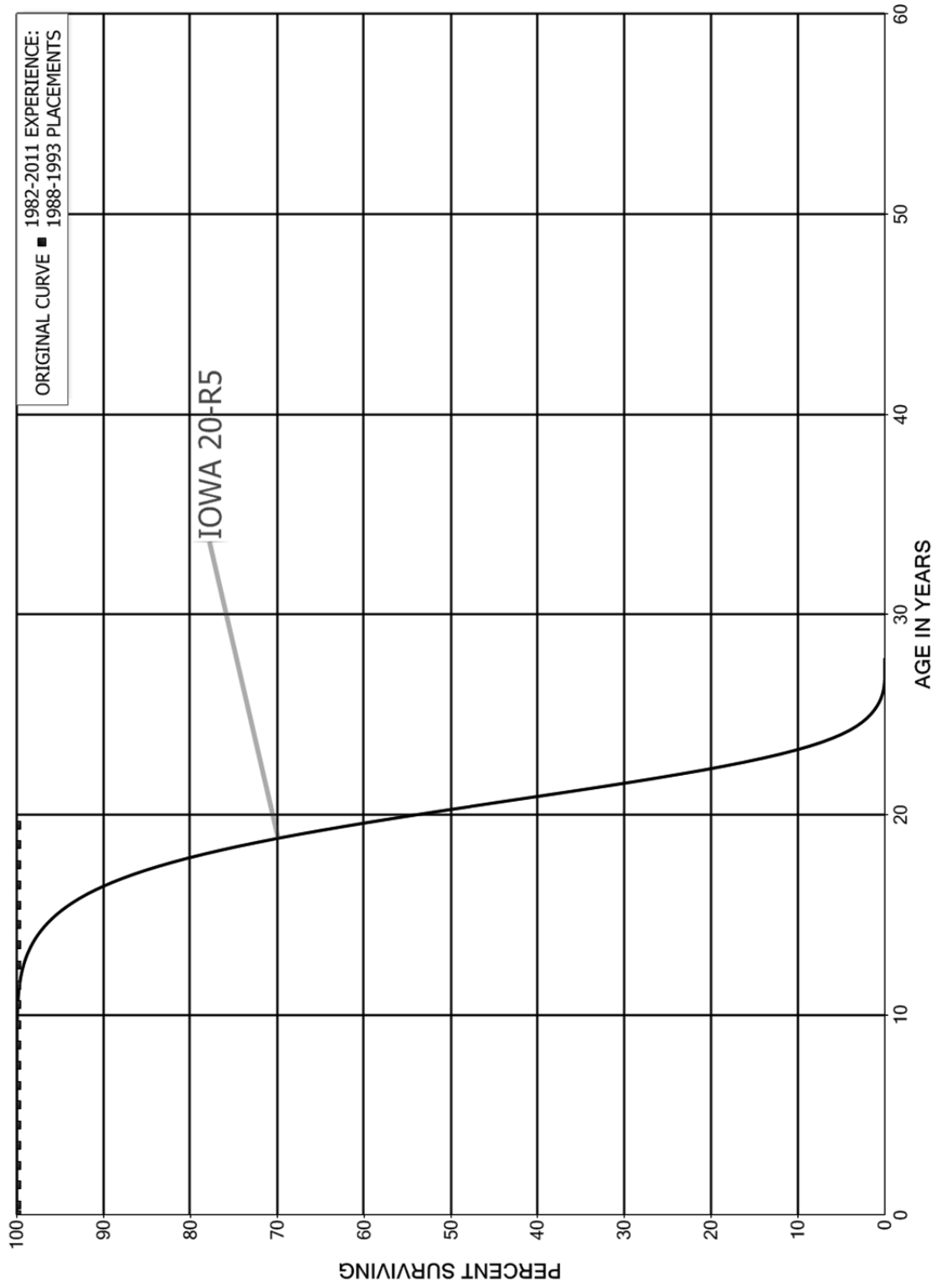
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CALIFORNIA PROPERTY

ACCOUNT 362 STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1930-2011			EXPERIENCE BAND 1992-2011		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	26,072		0.0000	1.0000	35.20
80.5	26,072		0.0000	1.0000	35.20
81.5					35.20

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 ACCOUNT 362.7 SUPERVISORY EQUIPMENT  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



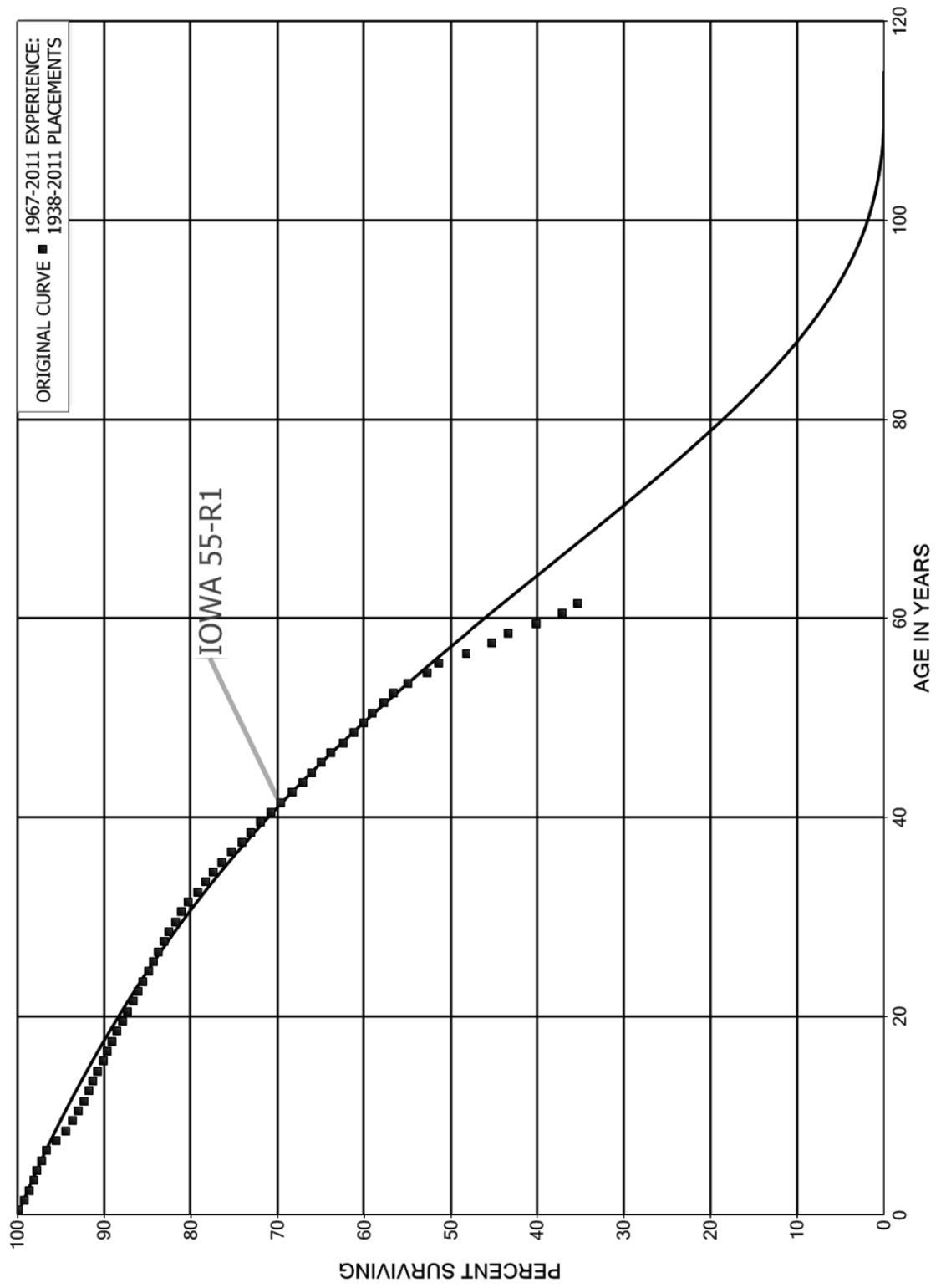
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ACCOUNT 362.7 SUPERVISORY EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1988-1993			EXPERIENCE BAND 1982-2011		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	217,010		0.0000	1.0000	100.00
0.5	217,010		0.0000	1.0000	100.00
1.5	217,010		0.0000	1.0000	100.00
2.5	217,010		0.0000	1.0000	100.00
3.5	217,010		0.0000	1.0000	100.00
4.5	217,010		0.0000	1.0000	100.00
5.5	217,010		0.0000	1.0000	100.00
6.5	217,010		0.0000	1.0000	100.00
7.5	217,010		0.0000	1.0000	100.00
8.5	217,010		0.0000	1.0000	100.00
9.5	217,010		0.0000	1.0000	100.00
10.5	217,010		0.0000	1.0000	100.00
11.5	217,010		0.0000	1.0000	100.00
12.5	217,010		0.0000	1.0000	100.00
13.5	217,010		0.0000	1.0000	100.00
14.5	217,010		0.0000	1.0000	100.00
15.5	217,010		0.0000	1.0000	100.00
16.5	217,010		0.0000	1.0000	100.00
17.5	217,010		0.0000	1.0000	100.00
18.5	197,414		0.0000	1.0000	100.00
19.5	26,533		0.0000	1.0000	100.00
20.5	26,533		0.0000	1.0000	100.00
21.5	26,533		0.0000	1.0000	100.00
22.5	26,533		0.0000	1.0000	100.00
23.5					100.00

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 ACCOUNT 364 POLES, TOWERS AND FIXTURES  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



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ACCOUNT 364 POLES, TOWERS AND FIXTURES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1938-2011			EXPERIENCE BAND 1967-2011			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
0.0	59,213,112	113,897	0.0019	0.9981	100.00	
0.5	54,845,774	348,412	0.0064	0.9936	99.81	
1.5	52,575,295	269,500	0.0051	0.9949	99.17	
2.5	51,102,759	286,781	0.0056	0.9944	98.67	
3.5	49,603,888	219,636	0.0044	0.9956	98.11	
4.5	47,873,087	235,080	0.0049	0.9951	97.68	
5.5	45,751,511	284,378	0.0062	0.9938	97.20	
6.5	43,920,838	511,775	0.0117	0.9883	96.59	
7.5	41,926,290	456,202	0.0109	0.9891	95.47	
8.5	40,098,395	324,434	0.0081	0.9919	94.43	
9.5	38,776,594	318,857	0.0082	0.9918	93.67	
10.5	37,071,463	240,422	0.0065	0.9935	92.89	
11.5	35,137,565	203,994	0.0058	0.9942	92.29	
12.5	33,446,177	181,196	0.0054	0.9946	91.76	
13.5	31,633,973	202,598	0.0064	0.9936	91.26	
14.5	30,315,282	187,482	0.0062	0.9938	90.67	
15.5	28,172,666	173,124	0.0061	0.9939	90.11	
16.5	26,430,215	139,313	0.0053	0.9947	89.56	
17.5	25,162,913	149,713	0.0059	0.9941	89.09	
18.5	23,463,596	179,941	0.0077	0.9923	88.56	
19.5	21,337,847	136,199	0.0064	0.9936	87.88	
20.5	19,531,706	149,684	0.0077	0.9923	87.32	
21.5	18,654,683	120,698	0.0065	0.9935	86.65	
22.5	17,678,208	118,746	0.0067	0.9933	86.09	
23.5	16,721,030	124,181	0.0074	0.9926	85.51	
24.5	15,525,703	102,086	0.0066	0.9934	84.88	
25.5	14,474,509	103,513	0.0072	0.9928	84.32	
26.5	13,799,831	99,039	0.0072	0.9928	83.71	
27.5	12,989,237	101,364	0.0078	0.9922	83.11	
28.5	12,448,747	104,817	0.0084	0.9916	82.46	
29.5	11,248,237	100,990	0.0090	0.9910	81.77	
30.5	10,115,614	98,495	0.0097	0.9903	81.04	
31.5	8,925,032	113,291	0.0127	0.9873	80.25	
32.5	8,046,458	94,672	0.0118	0.9882	79.23	
33.5	7,369,550	84,407	0.0115	0.9885	78.30	
34.5	6,767,903	89,662	0.0132	0.9868	77.40	
35.5	6,186,812	90,493	0.0146	0.9854	76.37	
36.5	5,731,716	87,760	0.0153	0.9847	75.26	
37.5	5,257,092	74,497	0.0142	0.9858	74.10	
38.5	4,828,838	74,983	0.0155	0.9845	73.05	

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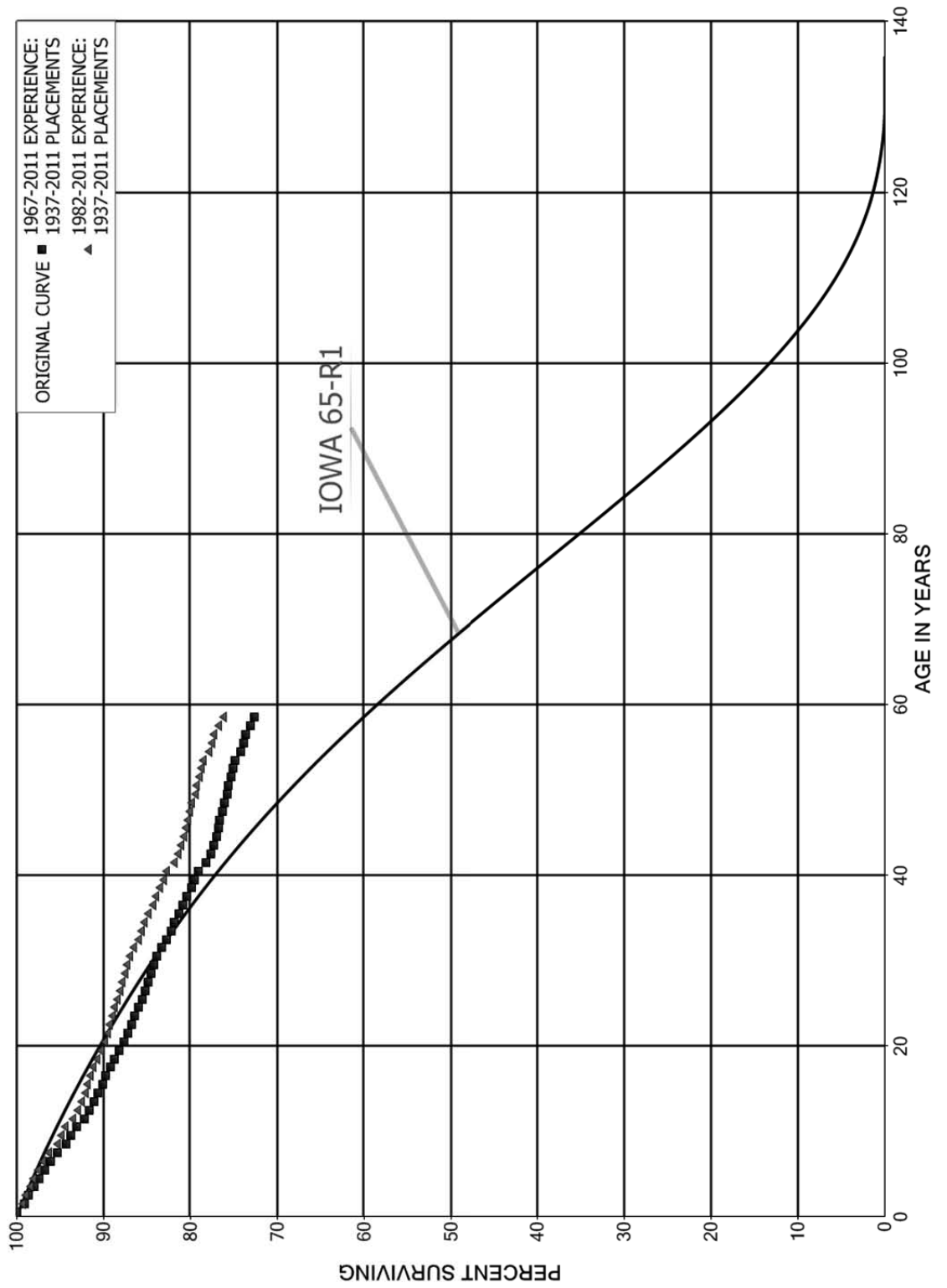
ACCOUNT 364 POLES, TOWERS AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1938-2011			EXPERIENCE BAND 1967-2011			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	4,522,628	74,535	0.0165	0.9835	71.92	
40.5	4,187,448	64,509	0.0154	0.9846	70.73	
41.5	3,894,255	74,087	0.0190	0.9810	69.65	
42.5	3,595,062	63,816	0.0178	0.9822	68.32	
43.5	3,308,770	49,919	0.0151	0.9849	67.11	
44.5	2,934,746	49,699	0.0169	0.9831	66.10	
45.5	2,668,613	47,823	0.0179	0.9821	64.98	
46.5	2,344,138	51,178	0.0218	0.9782	63.81	
47.5	2,120,865	41,262	0.0195	0.9805	62.42	
48.5	1,882,627	36,345	0.0193	0.9807	61.20	
49.5	1,681,169	27,153	0.0162	0.9838	60.02	
50.5	1,516,371	35,029	0.0231	0.9769	59.05	
51.5	1,315,613	25,404	0.0193	0.9807	57.69	
52.5	1,163,550	34,540	0.0297	0.9703	56.57	
53.5	945,539	37,604	0.0398	0.9602	54.90	
54.5	807,969	20,991	0.0260	0.9740	52.71	
55.5	652,764	40,470	0.0620	0.9380	51.34	
56.5	507,042	31,018	0.0612	0.9388	48.16	
57.5	408,134	17,479	0.0428	0.9572	45.21	
58.5	312,158	23,281	0.0746	0.9254	43.28	
59.5	248,244	18,631	0.0751	0.9249	40.05	
60.5	188,968	9,131	0.0483	0.9517	37.04	
61.5	142,497	6,343	0.0445	0.9555	35.25	
62.5	76,029	2,944	0.0387	0.9613	33.68	
63.5	49,207	60	0.0012	0.9988	32.38	
64.5	34,141	45	0.0013	0.9987	32.34	
65.5					32.30	



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ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1937-2011			EXPERIENCE BAND 1967-2011			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
0.0	33,491,664	25,581	0.0008	0.9992	100.00	
0.5	33,383,329	270,555	0.0081	0.9919	99.92	
1.5	33,355,615	175,716	0.0053	0.9947	99.11	
2.5	33,057,432	229,447	0.0069	0.9931	98.59	
3.5	32,695,352	182,751	0.0056	0.9944	97.91	
4.5	32,437,950	220,565	0.0068	0.9932	97.36	
5.5	32,122,025	202,871	0.0063	0.9937	96.70	
6.5	31,716,780	249,209	0.0079	0.9921	96.09	
7.5	31,104,893	347,727	0.0112	0.9888	95.33	
8.5	30,445,808	180,264	0.0059	0.9941	94.27	
9.5	29,979,154	199,914	0.0067	0.9933	93.71	
10.5	29,464,357	274,070	0.0093	0.9907	93.08	
11.5	28,987,606	194,412	0.0067	0.9933	92.22	
12.5	28,774,716	156,056	0.0054	0.9946	91.60	
13.5	28,225,457	163,436	0.0058	0.9942	91.10	
14.5	27,157,384	137,877	0.0051	0.9949	90.58	
15.5	26,241,070	121,874	0.0046	0.9954	90.12	
16.5	25,433,635	138,099	0.0054	0.9946	89.70	
17.5	24,323,118	119,086	0.0049	0.9951	89.21	
18.5	22,684,802	150,515	0.0066	0.9934	88.77	
19.5	21,101,752	123,133	0.0058	0.9942	88.18	
20.5	19,881,080	109,253	0.0055	0.9945	87.67	
21.5	19,007,906	92,633	0.0049	0.9951	87.19	
22.5	17,971,859	73,505	0.0041	0.9959	86.76	
23.5	17,213,566	90,675	0.0053	0.9947	86.41	
24.5	16,244,040	80,600	0.0050	0.9950	85.95	
25.5	15,317,349	66,618	0.0043	0.9957	85.53	
26.5	14,379,694	51,792	0.0036	0.9964	85.15	
27.5	13,422,047	55,266	0.0041	0.9959	84.85	
28.5	12,554,912	45,766	0.0036	0.9964	84.50	
29.5	11,131,189	53,851	0.0048	0.9952	84.19	
30.5	9,497,935	52,060	0.0055	0.9945	83.78	
31.5	8,265,926	62,968	0.0076	0.9924	83.32	
32.5	7,422,943	46,673	0.0063	0.9937	82.69	
33.5	6,745,260	29,097	0.0043	0.9957	82.17	
34.5	6,146,456	36,340	0.0059	0.9941	81.81	
35.5	5,436,753	34,057	0.0063	0.9937	81.33	
36.5	4,996,059	27,797	0.0056	0.9944	80.82	
37.5	4,537,436	27,947	0.0062	0.9938	80.37	
38.5	4,205,931	21,559	0.0051	0.9949	79.88	

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ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1937-2011			EXPERIENCE BAND 1967-2011			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	4,044,794	22,033	0.0054	0.9946	79.47	
40.5	3,801,194	41,332	0.0109	0.9891	79.03	
41.5	3,572,108	23,337	0.0065	0.9935	78.17	
42.5	3,291,413	17,443	0.0053	0.9947	77.66	
43.5	3,049,676	11,627	0.0038	0.9962	77.25	
44.5	2,689,153	7,397	0.0028	0.9972	76.96	
45.5	2,475,992	5,776	0.0023	0.9977	76.75	
46.5	2,211,028	7,707	0.0035	0.9965	76.57	
47.5	2,063,760	5,917	0.0029	0.9971	76.30	
48.5	1,920,820	9,596	0.0050	0.9950	76.08	
49.5	1,785,938	2,901	0.0016	0.9984	75.70	
50.5	1,675,967	6,636	0.0040	0.9960	75.58	
51.5	1,520,252	4,087	0.0027	0.9973	75.28	
52.5	1,436,915	4,021	0.0028	0.9972	75.08	
53.5	1,283,370	11,816	0.0092	0.9908	74.87	
54.5	1,196,982	5,529	0.0046	0.9954	74.18	
55.5	1,078,418	3,066	0.0028	0.9972	73.83	
56.5	986,359	7,023	0.0071	0.9929	73.63	
57.5	882,290	6,400	0.0073	0.9927	73.10	
58.5	662,635	4,425	0.0067	0.9933	72.57	
59.5	600,441	4,565	0.0076	0.9924	72.09	
60.5	512,552	2,658	0.0052	0.9948	71.54	
61.5	426,116	417	0.0010	0.9990	71.17	
62.5	311,196	1,362	0.0044	0.9956	71.10	
63.5	230,561	344	0.0015	0.9985	70.79	
64.5	177,599	1,398	0.0079	0.9921	70.68	
65.5					70.12	

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ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1937-2011			EXPERIENCE BAND 1982-2011			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
0.0	23,753,524	25,581	0.0011	0.9989	100.00	
0.5	25,087,955	166,543	0.0066	0.9934	99.89	
1.5	26,089,341	92,624	0.0036	0.9964	99.23	
2.5	26,545,133	149,181	0.0056	0.9944	98.88	
3.5	26,805,837	109,416	0.0041	0.9959	98.32	
4.5	27,091,664	143,704	0.0053	0.9947	97.92	
5.5	27,472,263	145,919	0.0053	0.9947	97.40	
6.5	27,394,564	191,450	0.0070	0.9930	96.88	
7.5	27,201,831	286,501	0.0105	0.9895	96.21	
8.5	26,728,550	126,540	0.0047	0.9953	95.19	
9.5	26,335,709	139,881	0.0053	0.9947	94.74	
10.5	25,944,510	233,568	0.0090	0.9910	94.24	
11.5	25,591,118	143,747	0.0056	0.9944	93.39	
12.5	25,576,762	116,109	0.0045	0.9955	92.87	
13.5	25,025,000	118,881	0.0048	0.9952	92.44	
14.5	24,283,868	85,398	0.0035	0.9965	92.01	
15.5	23,516,552	78,520	0.0033	0.9967	91.68	
16.5	22,928,094	89,095	0.0039	0.9961	91.38	
17.5	21,858,563	84,371	0.0039	0.9961	91.02	
18.5	20,289,733	110,178	0.0054	0.9946	90.67	
19.5	18,815,863	89,574	0.0048	0.9952	90.18	
20.5	17,556,599	59,517	0.0034	0.9966	89.75	
21.5	16,919,411	56,663	0.0033	0.9967	89.44	
22.5	16,026,892	46,666	0.0029	0.9971	89.14	
23.5	15,477,171	53,634	0.0035	0.9965	88.88	
24.5	14,655,443	52,330	0.0036	0.9964	88.58	
25.5	13,924,936	43,099	0.0031	0.9969	88.26	
26.5	13,130,201	36,359	0.0028	0.9972	87.99	
27.5	12,323,539	43,975	0.0036	0.9964	87.74	
28.5	11,724,543	35,253	0.0030	0.9970	87.43	
29.5	10,307,502	39,935	0.0039	0.9961	87.17	
30.5	8,796,596	38,746	0.0044	0.9956	86.83	
31.5	7,681,966	49,524	0.0064	0.9936	86.45	
32.5	6,990,302	32,697	0.0047	0.9953	85.89	
33.5	6,422,463	24,893	0.0039	0.9961	85.49	
34.5	5,890,907	33,419	0.0057	0.9943	85.16	
35.5	5,377,563	29,866	0.0056	0.9944	84.67	
36.5	4,941,061	22,219	0.0045	0.9955	84.20	
37.5	4,488,014	24,311	0.0054	0.9946	83.82	
38.5	4,160,146	19,173	0.0046	0.9954	83.37	

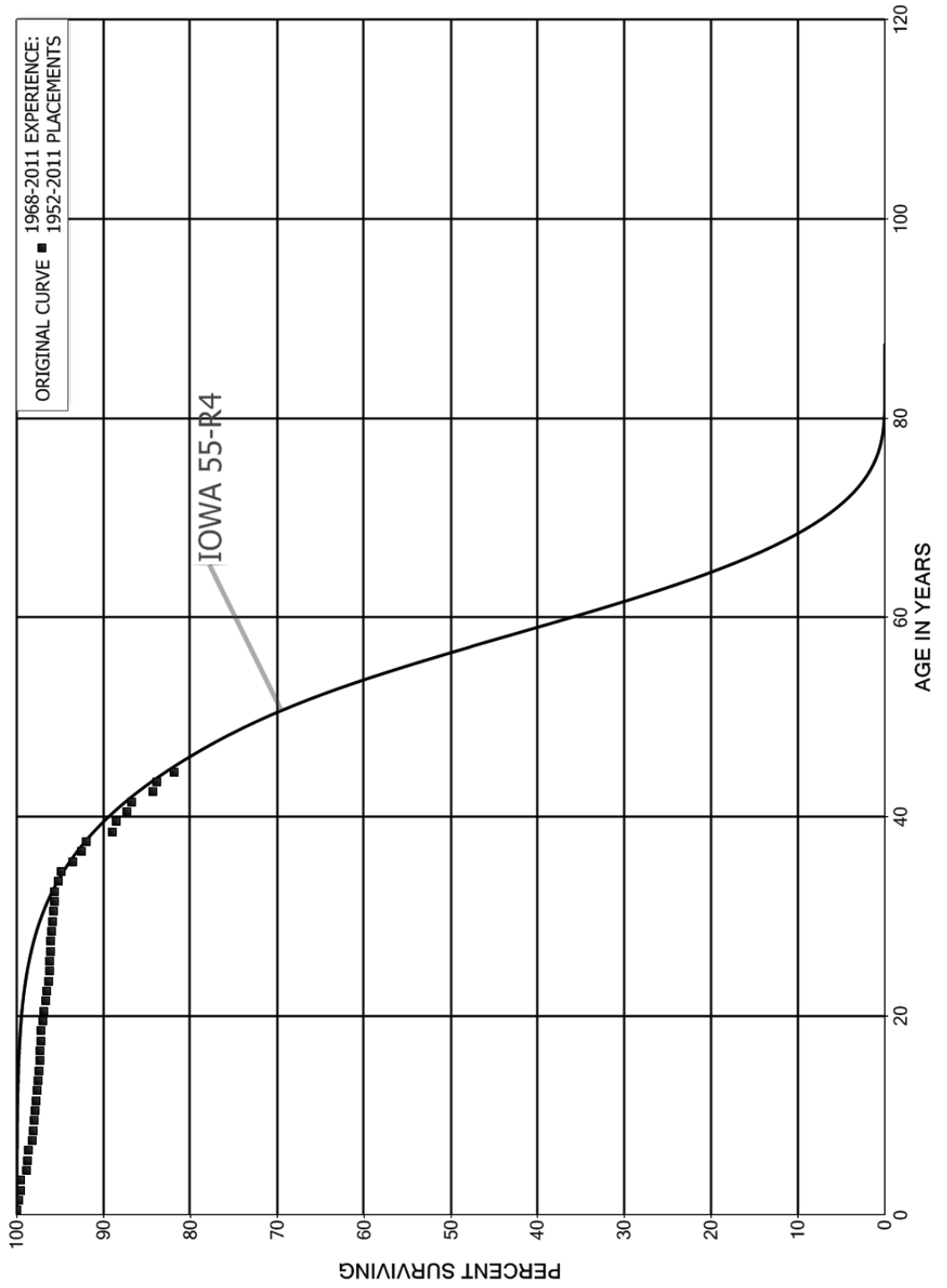
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ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1937-2011			EXPERIENCE BAND 1982-2011			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	4,001,395	17,629	0.0044	0.9956	82.99	
40.5	3,762,199	41,332	0.0110	0.9890	82.62	
41.5	3,533,112	18,757	0.0053	0.9947	81.71	
42.5	3,256,998	14,828	0.0046	0.9954	81.28	
43.5	3,017,876	10,167	0.0034	0.9966	80.91	
44.5	2,689,153	7,397	0.0028	0.9972	80.64	
45.5	2,475,992	5,776	0.0023	0.9977	80.41	
46.5	2,211,028	7,707	0.0035	0.9965	80.23	
47.5	2,063,760	5,917	0.0029	0.9971	79.95	
48.5	1,920,820	9,596	0.0050	0.9950	79.72	
49.5	1,785,938	2,901	0.0016	0.9984	79.32	
50.5	1,675,967	6,636	0.0040	0.9960	79.19	
51.5	1,520,252	4,087	0.0027	0.9973	78.88	
52.5	1,436,915	4,021	0.0028	0.9972	78.67	
53.5	1,283,370	11,816	0.0092	0.9908	78.45	
54.5	1,196,982	5,529	0.0046	0.9954	77.72	
55.5	1,078,418	3,066	0.0028	0.9972	77.36	
56.5	986,359	7,023	0.0071	0.9929	77.14	
57.5	882,290	6,400	0.0073	0.9927	76.59	
58.5	662,635	4,425	0.0067	0.9933	76.04	
59.5	600,441	4,565	0.0076	0.9924	75.53	
60.5	512,552	2,658	0.0052	0.9948	74.96	
61.5	426,116	417	0.0010	0.9990	74.57	
62.5	311,196	1,362	0.0044	0.9956	74.50	
63.5	230,561	344	0.0015	0.9985	74.17	
64.5	177,599	1,398	0.0079	0.9921	74.06	
65.5					73.48	

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ORIGINAL LIFE TABLE

PLACEMENT BAND 1952-2011			EXPERIENCE BAND 1968-2011			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
0.0	16,170,335	12,689	0.0008	0.9992	100.00	
0.5	15,902,571	36,705	0.0023	0.9977	99.92	
1.5	15,636,093	21,460	0.0014	0.9986	99.69	
2.5	15,377,902	10,611	0.0007	0.9993	99.55	
3.5	15,161,556	91,499	0.0060	0.9940	99.49	
4.5	14,810,289	18,046	0.0012	0.9988	98.88	
5.5	14,659,543	27,403	0.0019	0.9981	98.76	
6.5	14,520,264	57,098	0.0039	0.9961	98.58	
7.5	14,160,993	15,191	0.0011	0.9989	98.19	
8.5	13,944,966	17,082	0.0012	0.9988	98.09	
9.5	13,585,631	22,096	0.0016	0.9984	97.97	
10.5	13,320,500	11,068	0.0008	0.9992	97.81	
11.5	13,199,806	10,760	0.0008	0.9992	97.73	
12.5	13,151,757	12,599	0.0010	0.9990	97.65	
13.5	12,887,187	16,167	0.0013	0.9987	97.55	
14.5	11,795,012	11,352	0.0010	0.9990	97.43	
15.5	11,453,427	7,190	0.0006	0.9994	97.34	
16.5	10,932,294	9,691	0.0009	0.9991	97.28	
17.5	10,007,416	6,360	0.0006	0.9994	97.19	
18.5	9,315,923	20,227	0.0022	0.9978	97.13	
19.5	8,326,048	6,205	0.0007	0.9993	96.92	
20.5	7,229,769	20,523	0.0028	0.9972	96.84	
21.5	6,057,082	2,972	0.0005	0.9995	96.57	
22.5	3,293,732	7,778	0.0024	0.9976	96.52	
23.5	2,713,590	3,349	0.0012	0.9988	96.29	
24.5	2,118,878	790	0.0004	0.9996	96.18	
25.5	1,865,904	1,231	0.0007	0.9993	96.14	
26.5	1,582,188	987	0.0006	0.9994	96.08	
27.5	1,390,942	1,009	0.0007	0.9993	96.02	
28.5	1,316,152	1,271	0.0010	0.9990	95.95	
29.5	1,007,877	1,718	0.0017	0.9983	95.85	
30.5	880,532	254	0.0003	0.9997	95.69	
31.5	740,424	754	0.0010	0.9990	95.66	
32.5	622,653	2,721	0.0044	0.9956	95.57	
33.5	535,263	1,655	0.0031	0.9969	95.15	
34.5	488,435	7,003	0.0143	0.9857	94.85	
35.5	404,395	4,054	0.0100	0.9900	93.49	
36.5	334,810	2,070	0.0062	0.9938	92.56	
37.5	287,178	9,559	0.0333	0.9667	91.98	
38.5	172,514	909	0.0053	0.9947	88.92	

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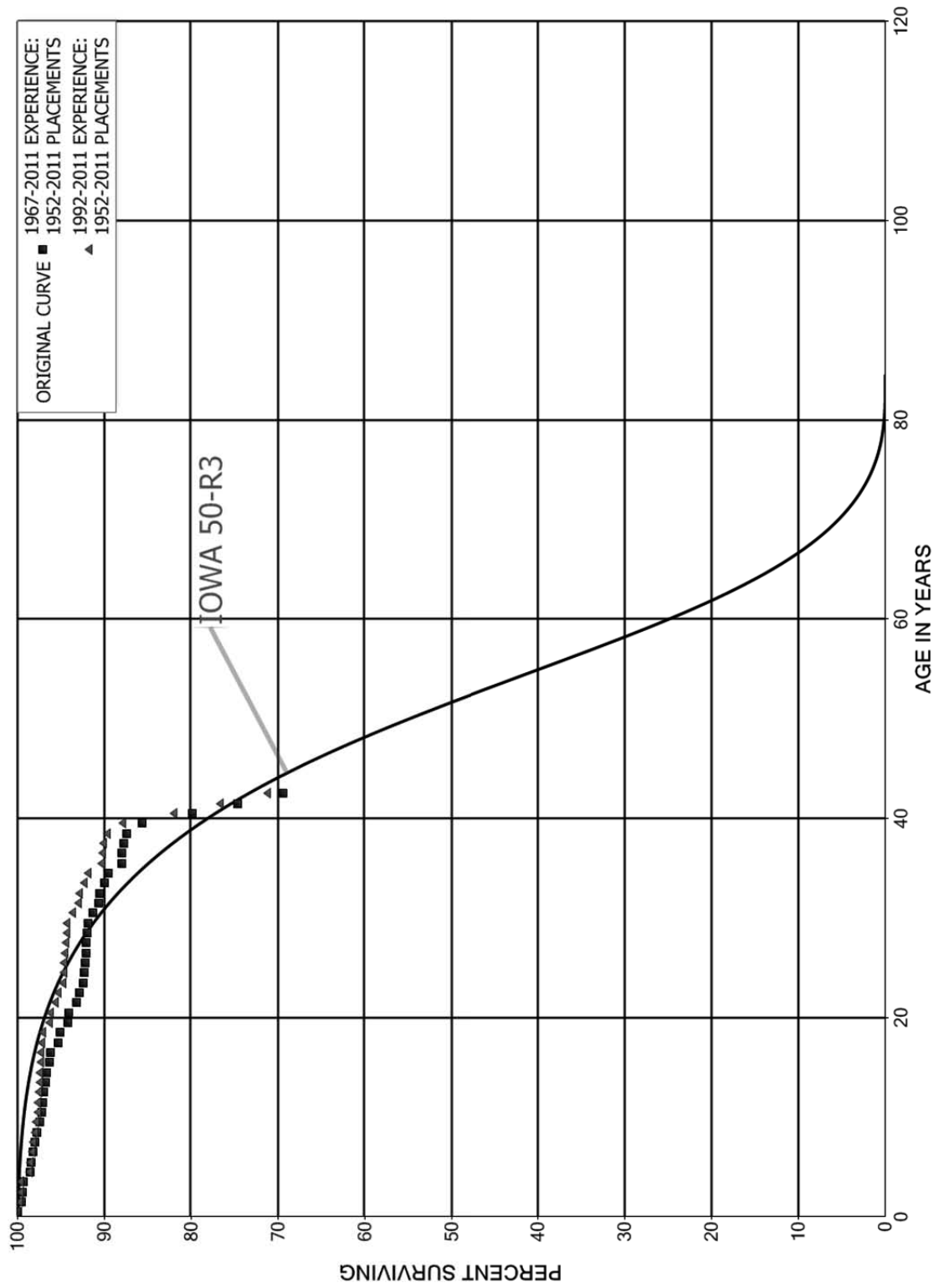
ACCOUNT 366 UNDERGROUND CONDUIT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1952-2011			EXPERIENCE BAND 1968-2011			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	140,885	1,808	0.0128	0.9872	88.45	
40.5	44,383	307	0.0069	0.9931	87.32	
41.5	38,798	1,105	0.0285	0.9715	86.71	
42.5	27,481	129	0.0047	0.9953	84.25	
43.5	13,898	334	0.0240	0.9760	83.85	
44.5	392		0.0000	1.0000	81.84	
45.5	392		0.0000	1.0000	81.84	
46.5	392	94	0.2407	0.7593	81.84	
47.5	298	153	0.5126	0.4874	62.14	
48.5	145	47	0.3213	0.6787	30.29	
49.5	98		0.0000	1.0000	20.56	
50.5	98	47	0.4752	0.5248	20.56	
51.5	52	52	1.0000		10.79	
52.5						



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ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1952-2011			EXPERIENCE BAND 1967-2011			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
0.0	18,044,186	1,017	0.0001	0.9999	100.00	
0.5	17,858,362	85,260	0.0048	0.9952	99.99	
1.5	17,569,126	13,880	0.0008	0.9992	99.52	
2.5	17,313,259	22,009	0.0013	0.9987	99.44	
3.5	17,036,317	138,510	0.0081	0.9919	99.31	
4.5	16,534,652	16,634	0.0010	0.9990	98.50	
5.5	16,305,526	30,024	0.0018	0.9982	98.41	
6.5	15,854,656	48,137	0.0030	0.9970	98.22	
7.5	15,371,368	34,276	0.0022	0.9978	97.93	
8.5	15,101,485	40,091	0.0027	0.9973	97.71	
9.5	14,679,014	36,395	0.0025	0.9975	97.45	
10.5	14,351,466	13,287	0.0009	0.9991	97.21	
11.5	14,153,176	28,549	0.0020	0.9980	97.12	
12.5	14,001,700	23,236	0.0017	0.9983	96.92	
13.5	13,513,688	15,577	0.0012	0.9988	96.76	
14.5	12,020,497	40,330	0.0034	0.9966	96.65	
15.5	11,514,855	20,243	0.0018	0.9982	96.32	
16.5	10,788,405	95,561	0.0089	0.9911	96.15	
17.5	10,110,789	27,101	0.0027	0.9973	95.30	
18.5	9,613,066	92,315	0.0096	0.9904	95.05	
19.5	8,541,225	8,948	0.0010	0.9990	94.13	
20.5	7,786,772	71,292	0.0092	0.9908	94.04	
21.5	7,097,652	23,362	0.0033	0.9967	93.18	
22.5	4,265,631	23,691	0.0056	0.9944	92.87	
23.5	4,028,466	4,122	0.0010	0.9990	92.35	
24.5	3,590,463	2,120	0.0006	0.9994	92.26	
25.5	3,369,511	3,155	0.0009	0.9991	92.20	
26.5	2,941,273	2,785	0.0009	0.9991	92.12	
27.5	2,642,259	3,276	0.0012	0.9988	92.03	
28.5	2,482,322	1,002	0.0004	0.9996	91.92	
29.5	2,033,359	13,739	0.0068	0.9932	91.88	
30.5	1,768,544	12,034	0.0068	0.9932	91.26	
31.5	1,453,616	2,514	0.0017	0.9983	90.64	
32.5	1,195,752	6,887	0.0058	0.9942	90.48	
33.5	922,809	4,806	0.0052	0.9948	89.96	
34.5	803,595	13,590	0.0169	0.9831	89.49	
35.5	677,192	318	0.0005	0.9995	87.98	
36.5	583,179	1,366	0.0023	0.9977	87.94	
37.5	517,748	2,155	0.0042	0.9958	87.73	
38.5	384,038	7,712	0.0201	0.9799	87.37	

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ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1952-2011			EXPERIENCE BAND 1967-2011			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	320,639	21,530	0.0671	0.9329	85.61	
40.5	149,167	9,704	0.0651	0.9349	79.86	
41.5	122,638	8,725	0.0711	0.9289	74.67	
42.5	97,461	7,862	0.0807	0.9193	69.35	
43.5	30,580	2,748	0.0899	0.9101	63.76	
44.5	6,016	62	0.0103	0.9897	58.03	
45.5	5,290	199	0.0377	0.9623	57.43	
46.5	5,091	75	0.0147	0.9853	55.27	
47.5	233	233	1.0000		54.46	
48.5						

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ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1952-2011			EXPERIENCE BAND 1992-2011			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
0.0	8,886,260	902	0.0001	0.9999	100.00	
0.5	9,436,784	36,778	0.0039	0.9961	99.99	
1.5	9,908,074	7,598	0.0008	0.9992	99.60	
2.5	12,475,999	4,980	0.0004	0.9996	99.52	
3.5	12,428,694	128,335	0.0103	0.9897	99.48	
4.5	12,382,488	6,668	0.0005	0.9995	98.46	
5.5	12,381,268	22,199	0.0018	0.9982	98.40	
6.5	12,366,520	26,135	0.0021	0.9979	98.23	
7.5	12,229,665	18,423	0.0015	0.9985	98.02	
8.5	12,133,852	23,133	0.0019	0.9981	97.87	
9.5	12,186,745	18,584	0.0015	0.9985	97.69	
10.5	12,131,369	6,525	0.0005	0.9995	97.54	
11.5	12,276,955	10,425	0.0008	0.9992	97.48	
12.5	12,406,556	12,399	0.0010	0.9990	97.40	
13.5	12,201,415	8,023	0.0007	0.9993	97.30	
14.5	10,836,767	5,650	0.0005	0.9995	97.24	
15.5	10,482,389	4,647	0.0004	0.9996	97.19	
16.5	9,946,849	11,841	0.0012	0.9988	97.15	
17.5	9,425,727	2,554	0.0003	0.9997	97.03	
18.5	9,131,461	78,528	0.0086	0.9914	97.00	
19.5	8,139,250	8,233	0.0010	0.9990	96.17	
20.5	7,556,365	46,534	0.0062	0.9938	96.07	
21.5	6,911,344	20,350	0.0029	0.9971	95.48	
22.5	4,099,529	23,667	0.0058	0.9942	95.20	
23.5	3,931,235	4,122	0.0010	0.9990	94.65	
24.5	3,548,186	2,120	0.0006	0.9994	94.55	
25.5	3,331,180	3,155	0.0009	0.9991	94.49	
26.5	2,924,840	2,785	0.0010	0.9990	94.41	
27.5	2,630,710	3,276	0.0012	0.9988	94.32	
28.5	2,479,153	1,002	0.0004	0.9996	94.20	
29.5	2,030,190	13,739	0.0068	0.9932	94.16	
30.5	1,768,002	12,034	0.0068	0.9932	93.52	
31.5	1,453,075	2,514	0.0017	0.9983	92.89	
32.5	1,195,210	6,887	0.0058	0.9942	92.73	
33.5	922,268	4,806	0.0052	0.9948	92.19	
34.5	803,054	13,590	0.0169	0.9831	91.71	
35.5	677,180	318	0.0005	0.9995	90.16	
36.5	583,167	1,366	0.0023	0.9977	90.12	
37.5	517,736	2,155	0.0042	0.9958	89.91	
38.5	384,026	7,712	0.0201	0.9799	89.53	

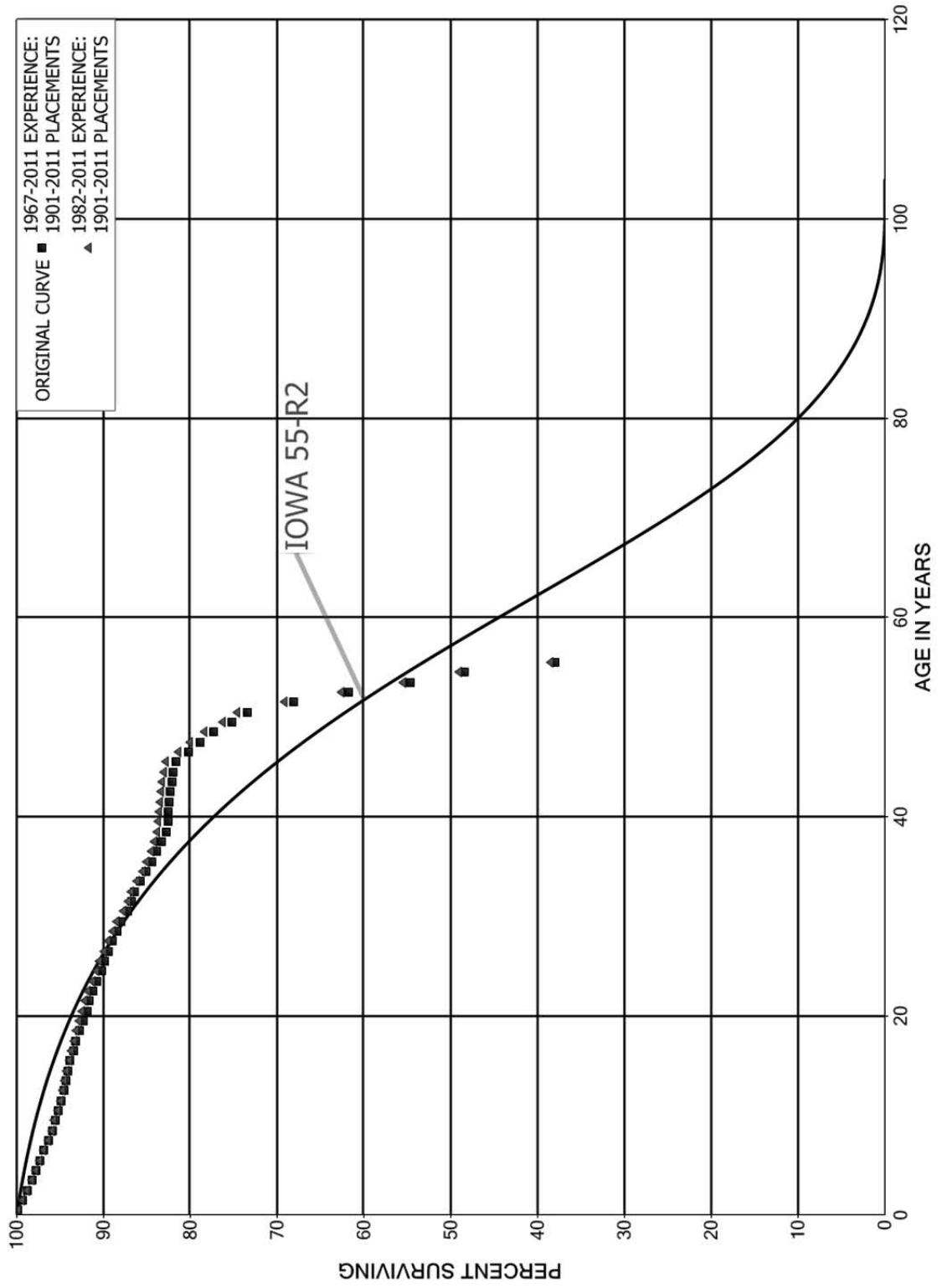
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ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1952-2011			EXPERIENCE BAND 1992-2011			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	320,639	21,530	0.0671	0.9329	87.73	
40.5	149,167	9,704	0.0651	0.9349	81.84	
41.5	122,638	8,725	0.0711	0.9289	76.52	
42.5	97,461	7,862	0.0807	0.9193	71.07	
43.5	30,580	2,748	0.0899	0.9101	65.34	
44.5	6,016	62	0.0103	0.9897	59.47	
45.5	5,290	199	0.0377	0.9623	58.86	
46.5	5,091	75	0.0147	0.9853	56.64	
47.5	233	233	1.0000		55.81	
48.5						

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ACCOUNT 368 LINE TRANSFORMERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1901-2011			EXPERIENCE BAND 1967-2011			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
0.0	51,228,097	101,160	0.0020	0.9980	100.00	
0.5	49,982,951	250,436	0.0050	0.9950	99.80	
1.5	48,602,056	256,909	0.0053	0.9947	99.30	
2.5	46,817,448	272,468	0.0058	0.9942	98.78	
3.5	44,839,328	205,850	0.0046	0.9954	98.20	
4.5	43,152,562	204,349	0.0047	0.9953	97.75	
5.5	42,050,541	209,645	0.0050	0.9950	97.29	
6.5	40,527,536	209,595	0.0052	0.9948	96.80	
7.5	39,441,438	182,080	0.0046	0.9954	96.30	
8.5	38,003,842	123,852	0.0033	0.9967	95.86	
9.5	37,052,149	161,608	0.0044	0.9956	95.55	
10.5	35,671,952	113,247	0.0032	0.9968	95.13	
11.5	34,654,115	112,029	0.0032	0.9968	94.83	
12.5	34,194,131	80,537	0.0024	0.9976	94.52	
13.5	33,817,706	90,080	0.0027	0.9973	94.30	
14.5	33,042,602	93,185	0.0028	0.9972	94.05	
15.5	32,196,630	123,765	0.0038	0.9962	93.78	
16.5	30,784,126	96,906	0.0031	0.9969	93.42	
17.5	29,240,786	111,550	0.0038	0.9962	93.13	
18.5	27,540,315	135,490	0.0049	0.9951	92.77	
19.5	25,354,510	124,103	0.0049	0.9951	92.32	
20.5	23,428,640	77,254	0.0033	0.9967	91.86	
21.5	21,913,567	99,463	0.0045	0.9955	91.56	
22.5	20,019,309	101,609	0.0051	0.9949	91.15	
23.5	18,339,295	91,980	0.0050	0.9950	90.68	
24.5	16,869,703	67,162	0.0040	0.9960	90.23	
25.5	15,602,460	78,729	0.0050	0.9950	89.87	
26.5	14,427,508	84,607	0.0059	0.9941	89.42	
27.5	12,344,316	66,848	0.0054	0.9946	88.89	
28.5	11,196,870	59,211	0.0053	0.9947	88.41	
29.5	9,953,258	82,424	0.0083	0.9917	87.94	
30.5	8,779,223	49,892	0.0057	0.9943	87.21	
31.5	7,747,145	32,343	0.0042	0.9958	86.72	
32.5	6,815,188	53,859	0.0079	0.9921	86.36	
33.5	5,925,133	45,155	0.0076	0.9924	85.67	
34.5	5,319,045	41,113	0.0077	0.9923	85.02	
35.5	4,836,279	31,440	0.0065	0.9935	84.36	
36.5	4,476,737	27,222	0.0061	0.9939	83.82	
37.5	4,062,404	28,793	0.0071	0.9929	83.31	
38.5	3,666,503	7,187	0.0020	0.9980	82.72	

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ACCOUNT 368 LINE TRANSFORMERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1901-2011			EXPERIENCE BAND 1967-2011			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	3,408,718	3,485	0.0010	0.9990	82.55	
40.5	3,193,796	4,936	0.0015	0.9985	82.47	
41.5	2,982,773	2,243	0.0008	0.9992	82.34	
42.5	2,782,393	5,799	0.0021	0.9979	82.28	
43.5	2,513,490	6,231	0.0025	0.9975	82.11	
44.5	2,298,611	7,118	0.0031	0.9969	81.90	
45.5	2,113,900	36,847	0.0174	0.9826	81.65	
46.5	1,918,885	32,475	0.0169	0.9831	80.23	
47.5	1,728,976	35,791	0.0207	0.9793	78.87	
48.5	1,530,318	41,011	0.0268	0.9732	77.24	
49.5	1,381,864	31,833	0.0230	0.9770	75.17	
50.5	1,241,800	90,604	0.0730	0.9270	73.44	
51.5	1,068,698	100,567	0.0941	0.9059	68.08	
52.5	884,251	100,984	0.1142	0.8858	61.67	
53.5	710,921	81,600	0.1148	0.8852	54.63	
54.5	540,771	116,792	0.2160	0.7840	48.36	
55.5	303,225	107,859	0.3557	0.6443	37.91	
56.5	121,812	73,090	0.6000	0.4000	24.43	
57.5	28,881	17,352	0.6008	0.3992	9.77	
58.5	7,881	827	0.1049	0.8951	3.90	
59.5	7,054	1,052	0.1492	0.8508	3.49	
60.5	6,002	2,667	0.4444	0.5556	2.97	
61.5	2,674	174	0.0652	0.9348	1.65	
62.5	2,499		0.0000	1.0000	1.54	
63.5	2,499		0.0000	1.0000	1.54	
64.5	82,699		0.0000	1.0000	1.54	
65.5	83,533		0.0000	1.0000	1.54	
66.5	83,533		0.0000	1.0000	1.54	
67.5	83,533		0.0000	1.0000	1.54	
68.5	83,533	186	0.0022	0.9978	1.54	
69.5	83,348		0.0000	1.0000	1.54	
70.5	83,348	186	0.0022	0.9978	1.54	
71.5	83,162		0.0000	1.0000	1.54	
72.5	83,162		0.0000	1.0000	1.54	
73.5	83,162		0.0000	1.0000	1.54	
74.5	83,162		0.0000	1.0000	1.54	
75.5	83,162		0.0000	1.0000	1.54	
76.5	83,162		0.0000	1.0000	1.54	
77.5	83,162		0.0000	1.0000	1.54	
78.5	83,162		0.0000	1.0000	1.54	



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ACCOUNT 368 LINE TRANSFORMERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1901-2011			EXPERIENCE BAND 1967-2011			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	83,162	406	0.0049	0.9951	1.54	
80.5	82,757		0.0000	1.0000	1.53	
81.5	82,757		0.0000	1.0000	1.53	
82.5	82,757		0.0000	1.0000	1.53	
83.5	82,757		0.0000	1.0000	1.53	
84.5	82,757		0.0000	1.0000	1.53	
85.5	82,757		0.0000	1.0000	1.53	
86.5	81,660		0.0000	1.0000	1.53	
87.5	81,660		0.0000	1.0000	1.53	
88.5	81,660		0.0000	1.0000	1.53	
89.5	81,660		0.0000	1.0000	1.53	
90.5	81,034		0.0000	1.0000	1.53	
91.5	81,034		0.0000	1.0000	1.53	
92.5	81,034		0.0000	1.0000	1.53	
93.5	81,034		0.0000	1.0000	1.53	
94.5	81,034		0.0000	1.0000	1.53	
95.5	81,034		0.0000	1.0000	1.53	
96.5	81,034		0.0000	1.0000	1.53	
97.5	81,034	17,312	0.2136	0.7864	1.53	
98.5	63,722		0.0000	1.0000	1.20	
99.5	63,722	464	0.0073	0.9927	1.20	
100.5	63,258		0.0000	1.0000	1.19	
101.5	63,258		0.0000	1.0000	1.19	
102.5	63,258		0.0000	1.0000	1.19	
103.5	63,258		0.0000	1.0000	1.19	
104.5	63,258		0.0000	1.0000	1.19	
105.5	63,258		0.0000	1.0000	1.19	
106.5	63,258	1,337	0.0211	0.9789	1.19	
107.5	61,921		0.0000	1.0000	1.17	
108.5	61,921		0.0000	1.0000	1.17	
109.5	417	417	1.0000		1.17	
110.5						

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CALIFORNIA PROPERTY

ACCOUNT 368 LINE TRANSFORMERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1901-2011			EXPERIENCE BAND 1982-2011			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
0.0	42,609,436	99,537	0.0023	0.9977	100.00	
0.5	42,393,476	210,401	0.0050	0.9950	99.77	
1.5	41,981,468	233,073	0.0056	0.9944	99.27	
2.5	41,058,744	246,225	0.0060	0.9940	98.72	
3.5	39,888,893	180,580	0.0045	0.9955	98.13	
4.5	38,821,674	178,879	0.0046	0.9954	97.68	
5.5	38,139,102	173,793	0.0046	0.9954	97.23	
6.5	36,900,838	185,356	0.0050	0.9950	96.79	
7.5	36,136,796	164,627	0.0046	0.9954	96.30	
8.5	35,072,204	107,236	0.0031	0.9969	95.87	
9.5	34,287,989	144,968	0.0042	0.9958	95.57	
10.5	32,996,742	101,956	0.0031	0.9969	95.17	
11.5	32,072,412	100,250	0.0031	0.9969	94.87	
12.5	31,552,995	68,187	0.0022	0.9978	94.58	
13.5	31,365,844	79,540	0.0025	0.9975	94.37	
14.5	30,761,191	82,489	0.0027	0.9973	94.13	
15.5	30,021,562	100,020	0.0033	0.9967	93.88	
16.5	28,766,501	72,198	0.0025	0.9975	93.57	
17.5	27,313,298	70,313	0.0026	0.9974	93.33	
18.5	25,797,810	102,156	0.0040	0.9960	93.09	
19.5	23,690,263	94,839	0.0040	0.9960	92.73	
20.5	21,875,032	64,498	0.0029	0.9971	92.35	
21.5	20,503,422	90,910	0.0044	0.9956	92.08	
22.5	18,750,872	97,273	0.0052	0.9948	91.67	
23.5	17,171,691	88,006	0.0051	0.9949	91.20	
24.5	15,823,489	65,083	0.0041	0.9959	90.73	
25.5	14,714,308	76,265	0.0052	0.9948	90.36	
26.5	13,676,757	83,120	0.0061	0.9939	89.89	
27.5	11,789,492	64,981	0.0055	0.9945	89.34	
28.5	10,743,282	58,403	0.0054	0.9946	88.85	
29.5	9,572,267	81,754	0.0085	0.9915	88.37	
30.5	8,493,587	49,025	0.0058	0.9942	87.61	
31.5	7,512,352	31,774	0.0042	0.9958	87.11	
32.5	6,676,352	53,575	0.0080	0.9920	86.74	
33.5	5,811,119	44,872	0.0077	0.9923	86.04	
34.5	5,223,267	29,296	0.0056	0.9944	85.38	
35.5	4,794,497	27,520	0.0057	0.9943	84.90	
36.5	4,439,937	17,310	0.0039	0.9961	84.41	
37.5	4,039,671	15,171	0.0038	0.9962	84.08	
38.5	3,657,925	7,141	0.0020	0.9980	83.77	

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ACCOUNT 368 LINE TRANSFORMERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1901-2011			EXPERIENCE BAND 1982-2011			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	3,400,490	3,446	0.0010	0.9990	83.60	
40.5	3,186,453	4,840	0.0015	0.9985	83.52	
41.5	2,974,360	2,038	0.0007	0.9993	83.39	
42.5	2,774,184	5,742	0.0021	0.9979	83.33	
43.5	2,505,710	6,140	0.0025	0.9975	83.16	
44.5	2,290,922	7,026	0.0031	0.9969	82.96	
45.5	2,105,676	36,716	0.0174	0.9826	82.70	
46.5	1,910,792	30,049	0.0157	0.9843	81.26	
47.5	1,723,309	35,648	0.0207	0.9793	79.98	
48.5	1,524,794	40,957	0.0269	0.9731	78.33	
49.5	1,379,551	31,833	0.0231	0.9769	76.23	
50.5	1,239,487	90,604	0.0731	0.9269	74.47	
51.5	1,066,570	100,567	0.0943	0.9057	69.02	
52.5	882,123	100,984	0.1145	0.8855	62.51	
53.5	708,792	81,600	0.1151	0.8849	55.36	
54.5	538,643	116,792	0.2168	0.7832	48.99	
55.5	301,097	107,859	0.3582	0.6418	38.36	
56.5	121,186	73,090	0.6031	0.3969	24.62	
57.5	28,255	17,352	0.6141	0.3859	9.77	
58.5	7,254	827	0.1140	0.8860	3.77	
59.5	6,428	1,052	0.1637	0.8363	3.34	
60.5	6,002	2,667	0.4444	0.5556	2.79	
61.5	2,674	174	0.0652	0.9348	1.55	
62.5	2,499		0.0000	1.0000	1.45	
63.5	2,499		0.0000	1.0000	1.45	
64.5	2,499		0.0000	1.0000	1.45	
65.5	2,499		0.0000	1.0000	1.45	
66.5	2,499		0.0000	1.0000	1.45	
67.5	2,499		0.0000	1.0000	1.45	
68.5	2,499	186	0.0742	0.9258	1.45	
69.5	2,314		0.0000	1.0000	1.34	
70.5	2,314	186	0.0802	0.9198	1.34	
71.5	2,128		0.0000	1.0000	1.24	
72.5	2,128		0.0000	1.0000	1.24	
73.5	2,128		0.0000	1.0000	1.24	
74.5	2,128		0.0000	1.0000	1.24	
75.5	2,128		0.0000	1.0000	1.24	
76.5	2,128		0.0000	1.0000	1.24	
77.5	2,128		0.0000	1.0000	1.24	
78.5	2,128		0.0000	1.0000	1.24	

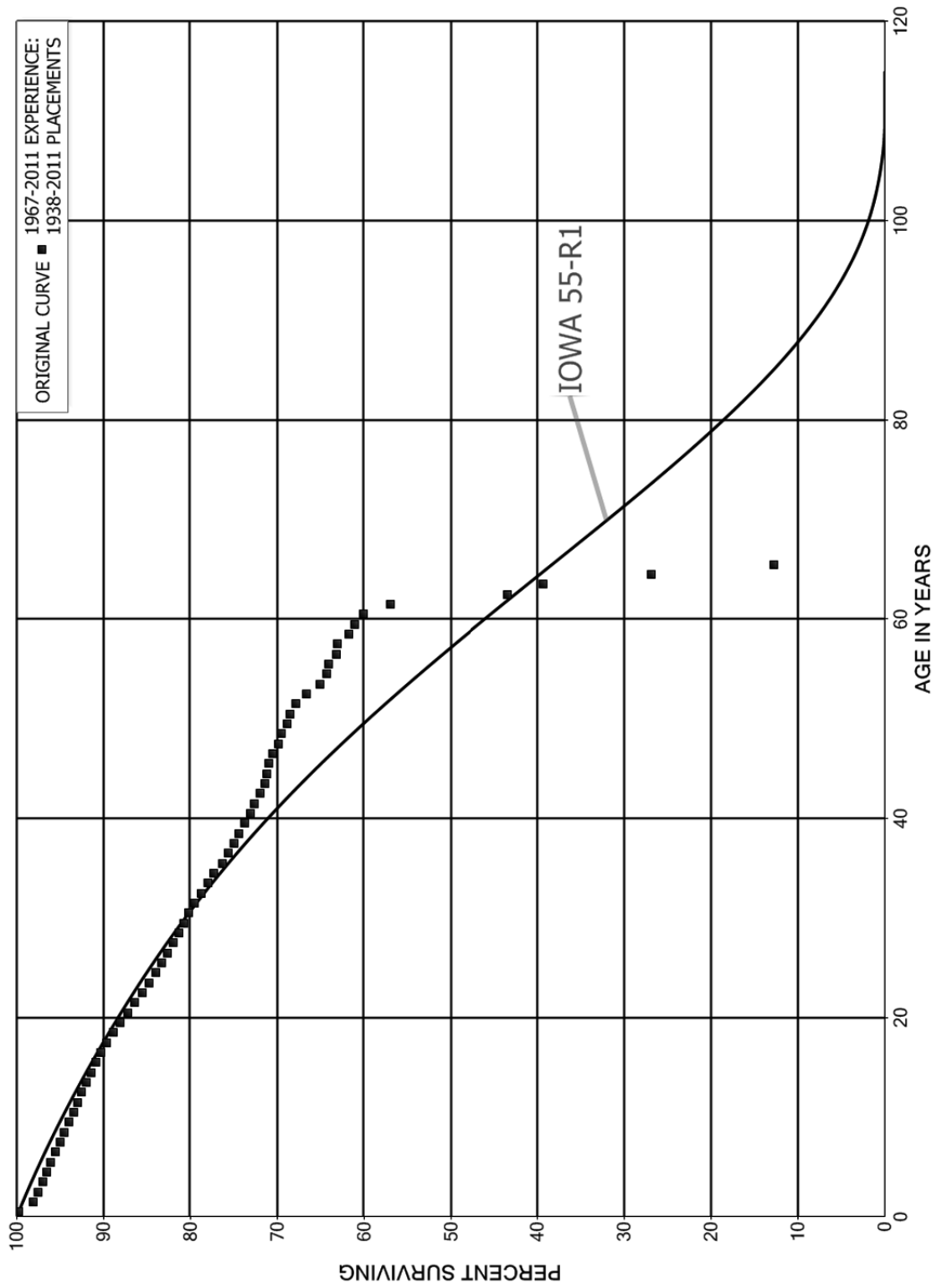
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CALIFORNIA PROPERTY

ACCOUNT 368 LINE TRANSFORMERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1901-2011			EXPERIENCE BAND 1982-2011			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	82,328	406	0.0049	0.9951	1.24	
80.5	82,757		0.0000	1.0000	1.23	
81.5	82,757		0.0000	1.0000	1.23	
82.5	82,757		0.0000	1.0000	1.23	
83.5	82,757		0.0000	1.0000	1.23	
84.5	82,757		0.0000	1.0000	1.23	
85.5	82,757		0.0000	1.0000	1.23	
86.5	81,660		0.0000	1.0000	1.23	
87.5	81,660		0.0000	1.0000	1.23	
88.5	81,660		0.0000	1.0000	1.23	
89.5	81,660		0.0000	1.0000	1.23	
90.5	81,034		0.0000	1.0000	1.23	
91.5	81,034		0.0000	1.0000	1.23	
92.5	81,034		0.0000	1.0000	1.23	
93.5	81,034		0.0000	1.0000	1.23	
94.5	81,034		0.0000	1.0000	1.23	
95.5	81,034		0.0000	1.0000	1.23	
96.5	81,034		0.0000	1.0000	1.23	
97.5	81,034	17,312	0.2136	0.7864	1.23	
98.5	63,722		0.0000	1.0000	0.97	
99.5	63,722	464	0.0073	0.9927	0.97	
100.5	63,258		0.0000	1.0000	0.96	
101.5	63,258		0.0000	1.0000	0.96	
102.5	63,258		0.0000	1.0000	0.96	
103.5	63,258		0.0000	1.0000	0.96	
104.5	63,258		0.0000	1.0000	0.96	
105.5	63,258		0.0000	1.0000	0.96	
106.5	63,258	1,337	0.0211	0.9789	0.96	
107.5	61,921		0.0000	1.0000	0.94	
108.5	61,921		0.0000	1.0000	0.94	
109.5	417	417	1.0000		0.94	
110.5						

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 CALIFORNIA PROPERTY  
 ACCOUNT 369.1 OVERHEAD SERVICES  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



PACIFICORP  
CALIFORNIA PROPERTY

ACCOUNT 369.1 OVERHEAD SERVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1938-2011			EXPERIENCE BAND 1967-2011			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
0.0	8,870,318	28,225	0.0032	0.9968	100.00	
0.5	8,676,274	140,338	0.0162	0.9838	99.68	
1.5	8,329,652	47,255	0.0057	0.9943	98.07	
2.5	8,117,274	43,462	0.0054	0.9946	97.51	
3.5	7,873,280	40,127	0.0051	0.9949	96.99	
4.5	7,615,534	38,318	0.0050	0.9950	96.50	
5.5	7,478,142	36,320	0.0049	0.9951	96.01	
6.5	6,933,832	41,520	0.0060	0.9940	95.54	
7.5	6,762,057	36,223	0.0054	0.9946	94.97	
8.5	6,586,165	34,380	0.0052	0.9948	94.46	
9.5	6,447,853	36,732	0.0057	0.9943	93.97	
10.5	6,423,704	32,507	0.0051	0.9949	93.44	
11.5	5,630,482	27,489	0.0049	0.9951	92.96	
12.5	5,246,543	30,503	0.0058	0.9942	92.51	
13.5	5,107,596	29,207	0.0057	0.9943	91.97	
14.5	4,903,621	31,427	0.0064	0.9936	91.45	
15.5	4,701,792	28,014	0.0060	0.9940	90.86	
16.5	3,579,136	27,840	0.0078	0.9922	90.32	
17.5	3,315,128	30,770	0.0093	0.9907	89.62	
18.5	3,146,080	27,090	0.0086	0.9914	88.78	
19.5	2,837,141	28,542	0.0101	0.9899	88.02	
20.5	2,567,612	22,794	0.0089	0.9911	87.13	
21.5	2,361,327	21,962	0.0093	0.9907	86.36	
22.5	2,293,810	23,105	0.0101	0.9899	85.56	
23.5	2,201,545	19,239	0.0087	0.9913	84.69	
24.5	2,116,153	18,227	0.0086	0.9914	83.95	
25.5	1,950,561	14,567	0.0075	0.9925	83.23	
26.5	1,868,126	14,369	0.0077	0.9923	82.61	
27.5	1,803,502	14,022	0.0078	0.9922	81.97	
28.5	1,741,393	12,623	0.0072	0.9928	81.34	
29.5	1,607,531	12,067	0.0075	0.9925	80.75	
30.5	1,466,479	12,226	0.0083	0.9917	80.14	
31.5	1,332,831	12,038	0.0090	0.9910	79.47	
32.5	1,228,689	13,247	0.0108	0.9892	78.76	
33.5	1,121,046	9,529	0.0085	0.9915	77.91	
34.5	1,010,199	12,126	0.0120	0.9880	77.24	
35.5	906,047	7,994	0.0088	0.9912	76.32	
36.5	829,315	7,033	0.0085	0.9915	75.64	
37.5	747,160	5,566	0.0074	0.9926	75.00	
38.5	681,821	6,158	0.0090	0.9910	74.44	

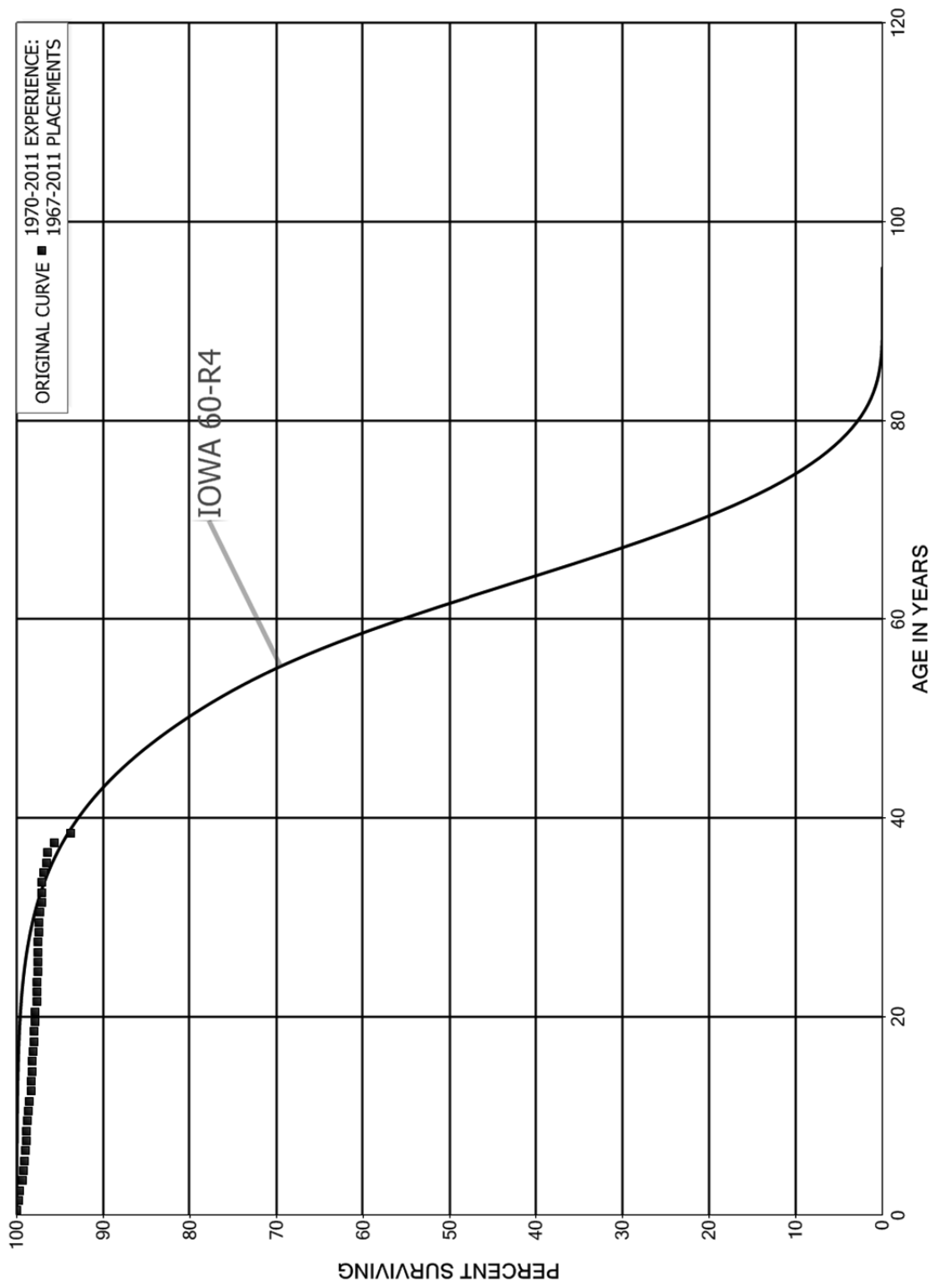
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CALIFORNIA PROPERTY

ACCOUNT 369.1 OVERHEAD SERVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1938-2011			EXPERIENCE BAND 1967-2011			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	606,355	6,178	0.0102	0.9898	73.77	
40.5	552,230	3,208	0.0058	0.9942	73.02	
41.5	506,490	4,429	0.0087	0.9913	72.60	
42.5	461,594	3,355	0.0073	0.9927	71.96	
43.5	425,581	1,518	0.0036	0.9964	71.44	
44.5	388,875	1,206	0.0031	0.9969	71.18	
45.5	353,524	2,197	0.0062	0.9938	70.96	
46.5	322,870	3,292	0.0102	0.9898	70.52	
47.5	289,230	1,095	0.0038	0.9962	69.80	
48.5	264,485	2,662	0.0101	0.9899	69.54	
49.5	235,534	1,137	0.0048	0.9952	68.84	
50.5	194,034	1,935	0.0100	0.9900	68.51	
51.5	164,621	2,864	0.0174	0.9826	67.82	
52.5	132,695	3,215	0.0242	0.9758	66.64	
53.5	108,518	1,195	0.0110	0.9890	65.03	
54.5	89,023	351	0.0039	0.9961	64.31	
55.5	74,002	1,006	0.0136	0.9864	64.06	
56.5	60,213	116	0.0019	0.9981	63.19	
57.5	45,537	983	0.0216	0.9784	63.07	
58.5	33,591	367	0.0109	0.9891	61.71	
59.5	26,963	448	0.0166	0.9834	61.03	
60.5	23,045	1,182	0.0513	0.9487	60.02	
61.5	19,993	4,759	0.2380	0.7620	56.94	
62.5	13,872	1,323	0.0953	0.9047	43.39	
63.5	11,225	3,543	0.3156	0.6844	39.25	
64.5	6,051	3,195	0.5281	0.4719	26.86	
65.5					12.68	

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 ACCOUNT 369.2 UNDERGROUND SERVICES  
 ORIGINAL AND SMOOTH SURVIVOR CURVES





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CALIFORNIA PROPERTY

ACCOUNT 369.2 UNDERGROUND SERVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1967-2011			EXPERIENCE BAND 1970-2011			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
0.0	14,809,803	4,051	0.0003	0.9997	100.00	
0.5	14,523,473	40,324	0.0028	0.9972	99.97	
1.5	14,208,555	15,528	0.0011	0.9989	99.70	
2.5	13,830,375	42,239	0.0031	0.9969	99.59	
3.5	13,254,993	13,675	0.0010	0.9990	99.28	
4.5	12,459,809	17,326	0.0014	0.9986	99.18	
5.5	11,748,914	10,887	0.0009	0.9991	99.04	
6.5	11,014,935	8,251	0.0007	0.9993	98.95	
7.5	10,336,202	9,103	0.0009	0.9991	98.88	
8.5	9,639,979	9,996	0.0010	0.9990	98.79	
9.5	9,174,017	7,919	0.0009	0.9991	98.69	
10.5	8,895,562	10,185	0.0011	0.9989	98.60	
11.5	8,014,360	15,292	0.0019	0.9981	98.49	
12.5	7,625,074	4,334	0.0006	0.9994	98.30	
13.5	7,343,603	3,865	0.0005	0.9995	98.24	
14.5	7,111,724	4,626	0.0007	0.9993	98.19	
15.5	5,249,915	2,601	0.0005	0.9995	98.13	
16.5	4,741,411	5,855	0.0012	0.9988	98.08	
17.5	4,146,886	959	0.0002	0.9998	97.96	
18.5	3,935,985	2,259	0.0006	0.9994	97.94	
19.5	3,390,587	2,533	0.0007	0.9993	97.88	
20.5	3,144,488	5,129	0.0016	0.9984	97.81	
21.5	2,815,756	883	0.0003	0.9997	97.65	
22.5	2,568,048	521	0.0002	0.9998	97.62	
23.5	2,235,539	1,063	0.0005	0.9995	97.60	
24.5	2,048,185	143	0.0001	0.9999	97.55	
25.5	1,794,644	1,328	0.0007	0.9993	97.54	
26.5	1,610,931	4	0.0000	1.0000	97.47	
27.5	1,403,017	765	0.0005	0.9995	97.47	
28.5	1,213,384	575	0.0005	0.9995	97.42	
29.5	1,020,735	1,151	0.0011	0.9989	97.37	
30.5	789,061	1,335	0.0017	0.9983	97.26	
31.5	580,807	35	0.0001	0.9999	97.10	
32.5	378,363	106	0.0003	0.9997	97.09	
33.5	250,900	595	0.0024	0.9976	97.06	
34.5	167,130	648	0.0039	0.9961	96.83	
35.5	132,670	20	0.0002	0.9998	96.46	
36.5	103,198	883	0.0086	0.9914	96.44	
37.5	62,950	1,235	0.0196	0.9804	95.62	
38.5	27,548	5,113	0.1856	0.8144	93.74	

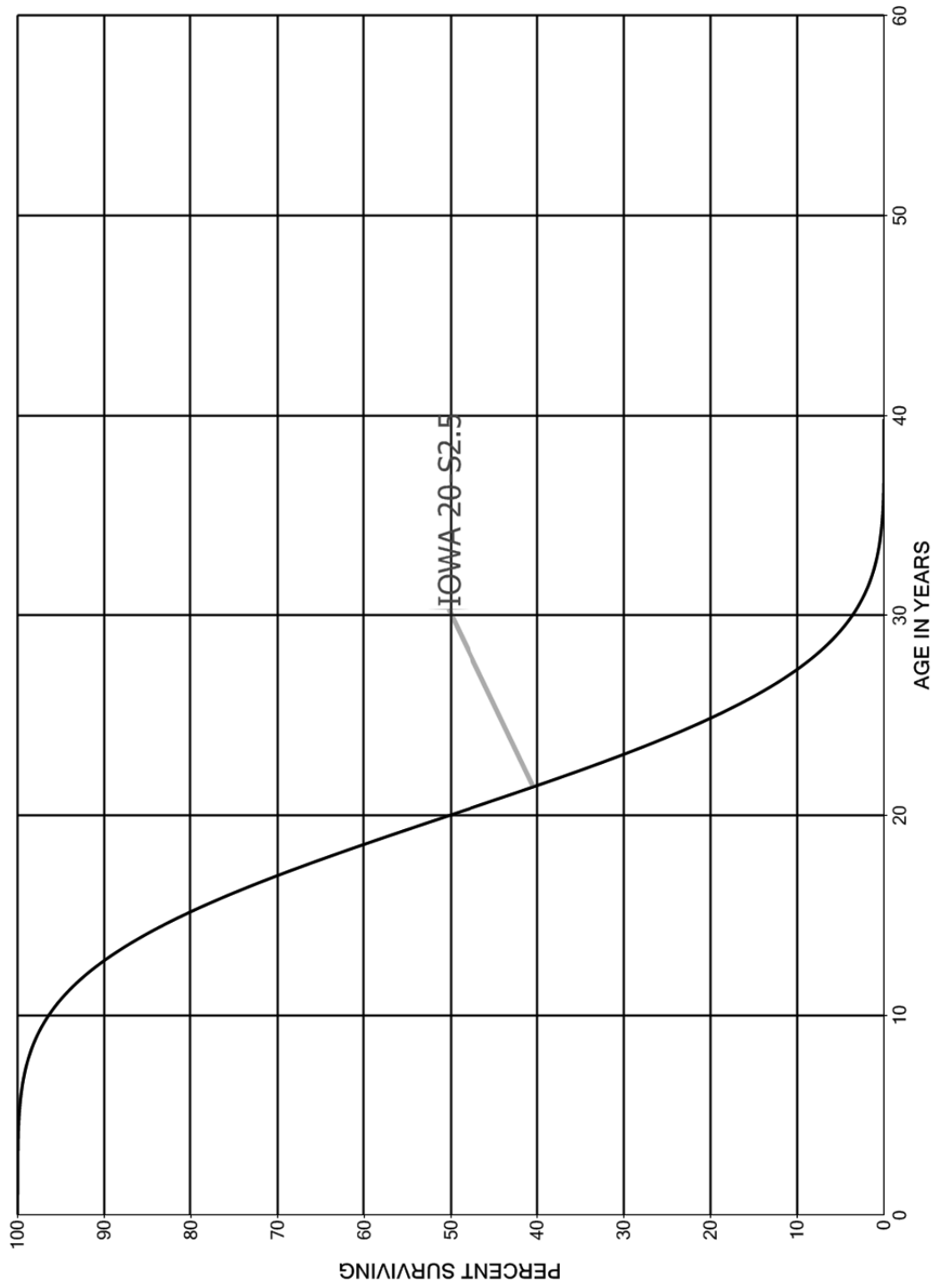
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ACCOUNT 369.2 UNDERGROUND SERVICES

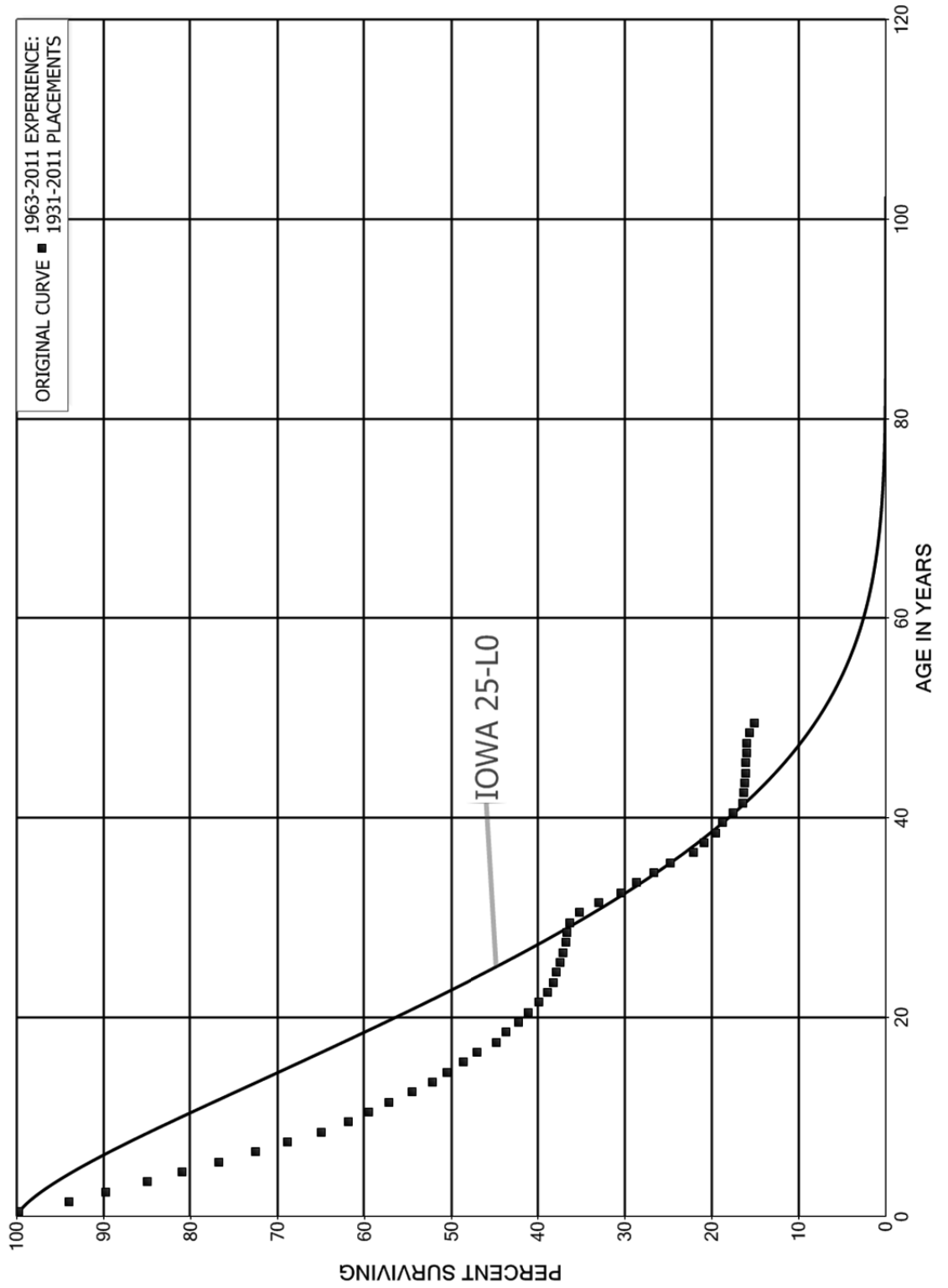
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1967-2011			EXPERIENCE BAND 1970-2011			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	5,530	1,939	0.3507	0.6493	76.35	
40.5	3,010	163	0.0541	0.9459	49.57	
41.5	2,459	1,688	0.6864	0.3136	46.89	
42.5	326	326	1.0000		14.70	
43.5						

PACIFICORP  
CALIFORNIA PROPERTY  
ACCOUNT 370 METERS  
SMOOTH SURVIVOR CURVE



PACIFICORP  
 CALIFORNIA PROPERTY  
 ACCOUNT 371 INSTALLATIONS ON CUSTOMER PREMISES  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



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CALIFORNIA PROPERTY

ACCOUNT 371 INSTALLATIONS ON CUSTOMER PREMISES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1931-2011			EXPERIENCE BAND 1963-2011			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
0.0	706,239	2,192	0.0031	0.9969	100.00	
0.5	742,444	42,780	0.0576	0.9424	99.69	
1.5	699,663	31,178	0.0446	0.9554	93.95	
2.5	667,519	35,955	0.0539	0.9461	89.76	
3.5	631,563	29,984	0.0475	0.9525	84.92	
4.5	597,971	31,139	0.0521	0.9479	80.89	
5.5	563,630	30,775	0.0546	0.9454	76.68	
6.5	532,909	26,546	0.0498	0.9502	72.49	
7.5	501,876	28,757	0.0573	0.9427	68.88	
8.5	471,754	22,620	0.0479	0.9521	64.94	
9.5	448,506	16,608	0.0370	0.9630	61.82	
10.5	429,573	17,214	0.0401	0.9599	59.53	
11.5	410,272	18,966	0.0462	0.9538	57.15	
12.5	390,385	16,365	0.0419	0.9581	54.50	
13.5	373,328	11,894	0.0319	0.9681	52.22	
14.5	360,502	14,088	0.0391	0.9609	50.56	
15.5	341,307	11,256	0.0330	0.9670	48.58	
16.5	327,727	15,849	0.0484	0.9516	46.98	
17.5	303,551	7,215	0.0238	0.9762	44.71	
18.5	289,147	9,994	0.0346	0.9654	43.64	
19.5	268,607	7,169	0.0267	0.9733	42.14	
20.5	269,273	8,063	0.0299	0.9701	41.01	
21.5	277,909	6,285	0.0226	0.9774	39.78	
22.5	291,039	4,950	0.0170	0.9830	38.88	
23.5	299,946	3,129	0.0104	0.9896	38.22	
24.5	308,192	3,678	0.0119	0.9881	37.82	
25.5	307,599	2,801	0.0091	0.9909	37.37	
26.5	321,365	2,406	0.0075	0.9925	37.03	
27.5	318,492	1,659	0.0052	0.9948	36.75	
28.5	315,676	2,030	0.0064	0.9936	36.56	
29.5	307,943	9,319	0.0303	0.9697	36.33	
30.5	296,181	19,575	0.0661	0.9339	35.23	
31.5	276,667	20,910	0.0756	0.9244	32.90	
32.5	245,542	14,808	0.0603	0.9397	30.41	
33.5	221,267	15,585	0.0704	0.9296	28.58	
34.5	199,041	14,184	0.0713	0.9287	26.57	
35.5	173,788	18,502	0.1065	0.8935	24.67	
36.5	148,137	8,457	0.0571	0.9429	22.05	
37.5	133,202	8,005	0.0601	0.9399	20.79	
38.5	107,863	4,691	0.0435	0.9565	19.54	

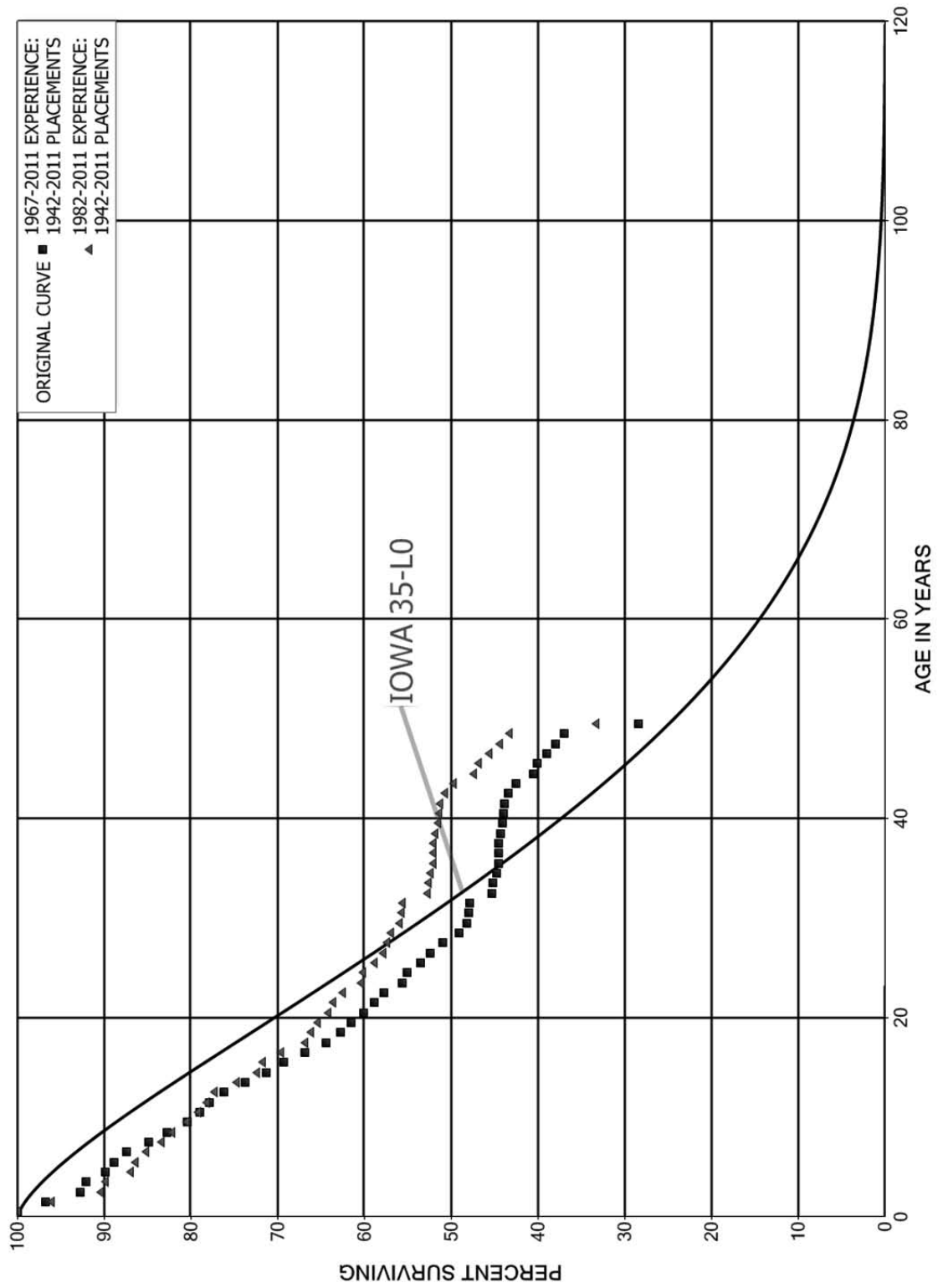
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CALIFORNIA PROPERTY

ACCOUNT 371 INSTALLATIONS ON CUSTOMER PREMISES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1931-2011			EXPERIENCE BAND 1963-2011			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	93,076	5,934	0.0638	0.9362	18.69	
40.5	79,030	4,938	0.0625	0.9375	17.50	
41.5	63,707	508	0.0080	0.9920	16.40	
42.5	54,864	198	0.0036	0.9964	16.27	
43.5	48,654	325	0.0067	0.9933	16.21	
44.5	40,821	66	0.0016	0.9984	16.11	
45.5	35,004	207	0.0059	0.9941	16.08	
46.5	27,503	136	0.0050	0.9950	15.99	
47.5	19,750	331	0.0168	0.9832	15.91	
48.5	7,064	264	0.0374	0.9626	15.64	
49.5					15.05	

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 CALIFORNIA PROPERTY  
 ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEMS  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



PACIFICORP  
CALIFORNIA PROPERTY

ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEMS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1942-2011			EXPERIENCE BAND 1967-2011			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
0.0	890,358	737	0.0008	0.9992	100.00	
0.5	929,510	29,511	0.0317	0.9683	99.92	
1.5	900,265	37,297	0.0414	0.9586	96.74	
2.5	880,102	6,407	0.0073	0.9927	92.74	
3.5	906,401	22,096	0.0244	0.9756	92.06	
4.5	924,046	10,031	0.0109	0.9891	89.82	
5.5	924,393	15,236	0.0165	0.9835	88.84	
6.5	904,472	25,854	0.0286	0.9714	87.38	
7.5	875,833	21,996	0.0251	0.9749	84.88	
8.5	869,979	25,108	0.0289	0.9711	82.75	
9.5	844,473	14,373	0.0170	0.9830	80.36	
10.5	824,202	12,448	0.0151	0.9849	78.99	
11.5	825,047	17,693	0.0214	0.9786	77.80	
12.5	827,896	26,072	0.0315	0.9685	76.13	
13.5	810,925	26,398	0.0326	0.9674	73.73	
14.5	779,240	22,911	0.0294	0.9706	71.33	
15.5	719,841	24,407	0.0339	0.9661	69.24	
16.5	675,743	25,086	0.0371	0.9629	66.89	
17.5	646,139	16,875	0.0261	0.9739	64.41	
18.5	628,264	12,405	0.0197	0.9803	62.72	
19.5	598,551	13,410	0.0224	0.9776	61.49	
20.5	571,623	12,237	0.0214	0.9786	60.11	
21.5	556,217	10,376	0.0187	0.9813	58.82	
22.5	540,119	19,654	0.0364	0.9636	57.72	
23.5	517,641	4,873	0.0094	0.9906	55.62	
24.5	512,837	15,117	0.0295	0.9705	55.10	
25.5	368,972	7,513	0.0204	0.9796	53.48	
26.5	353,837	9,614	0.0272	0.9728	52.39	
27.5	324,028	12,254	0.0378	0.9622	50.96	
28.5	298,264	4,954	0.0166	0.9834	49.04	
29.5	240,439	1,256	0.0052	0.9948	48.22	
30.5	205,952	775	0.0038	0.9962	47.97	
31.5	186,019	9,837	0.0529	0.9471	47.79	
32.5	172,885	512	0.0030	0.9970	45.26	
33.5	170,801	1,326	0.0078	0.9922	45.13	
34.5	167,722	1,027	0.0061	0.9939	44.78	
35.5	162,108	7	0.0000	1.0000	44.50	
36.5	116,748	8	0.0001	0.9999	44.50	
37.5	111,651	507	0.0045	0.9955	44.50	
38.5	106,611	525	0.0049	0.9951	44.30	



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CALIFORNIA PROPERTY

ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEMS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1942-2011			EXPERIENCE BAND 1967-2011			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	102,657	277	0.0027	0.9973	44.08	
40.5	94,966	209	0.0022	0.9978	43.96	
41.5	91,678	1,050	0.0114	0.9886	43.86	
42.5	74,112	1,522	0.0205	0.9795	43.36	
43.5	66,092	3,080	0.0466	0.9534	42.47	
44.5	54,071	609	0.0113	0.9887	40.49	
45.5	40,873	1,079	0.0264	0.9736	40.03	
46.5	38,466	1,038	0.0270	0.9730	38.98	
47.5	33,084	853	0.0258	0.9742	37.92	
48.5	23,506	5,446	0.2317	0.7683	36.95	
49.5	12,796	488	0.0382	0.9618	28.39	
50.5	11,957	288	0.0241	0.9759	27.30	
51.5	11,669	47	0.0040	0.9960	26.65	
52.5	11,195	354	0.0316	0.9684	26.54	
53.5	9,652	245	0.0254	0.9746	25.70	
54.5	9,051	185	0.0205	0.9795	25.05	
55.5	8,866	11	0.0013	0.9987	24.53	
56.5	7,946	15	0.0019	0.9981	24.50	
57.5	6,372	33	0.0052	0.9948	24.46	
58.5	4,539	28	0.0062	0.9938	24.33	
59.5	4,511	27	0.0060	0.9940	24.18	
60.5	4,075	128	0.0314	0.9686	24.04	
61.5	596		0.0000	1.0000	23.28	
62.5	309		0.0000	1.0000	23.28	
63.5	250		0.0000	1.0000	23.28	
64.5	250		0.0000	1.0000	23.28	
65.5					23.28	

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CALIFORNIA PROPERTY

ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEMS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1942-2011			EXPERIENCE BAND 1982-2011			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
0.0	532,474	737	0.0014	0.9986	100.00	
0.5	607,093	23,861	0.0393	0.9607	99.86	
1.5	599,970	35,299	0.0588	0.9412	95.94	
2.5	571,412	3,512	0.0061	0.9939	90.29	
3.5	573,332	18,438	0.0322	0.9678	89.74	
4.5	556,721	3,447	0.0062	0.9938	86.85	
5.5	556,914	8,328	0.0150	0.9850	86.31	
6.5	588,937	11,934	0.0203	0.9797	85.02	
7.5	584,067	9,021	0.0154	0.9846	83.30	
8.5	573,739	11,181	0.0195	0.9805	82.01	
9.5	559,261	9,270	0.0166	0.9834	80.42	
10.5	549,954	6,849	0.0125	0.9875	79.08	
11.5	558,093	6,983	0.0125	0.9875	78.10	
12.5	586,699	18,795	0.0320	0.9680	77.12	
13.5	576,016	17,935	0.0311	0.9689	74.65	
14.5	569,793	5,462	0.0096	0.9904	72.33	
15.5	562,619	16,457	0.0292	0.9708	71.63	
16.5	523,630	21,129	0.0404	0.9596	69.54	
17.5	511,186	4,694	0.0092	0.9908	66.73	
18.5	523,311	6,922	0.0132	0.9868	66.12	
19.5	516,012	9,067	0.0176	0.9824	65.24	
20.5	495,081	4,852	0.0098	0.9902	64.10	
21.5	489,105	8,164	0.0167	0.9833	63.47	
22.5	476,401	16,158	0.0339	0.9661	62.41	
23.5	466,116	1,392	0.0030	0.9970	60.29	
24.5	462,347	10,571	0.0229	0.9771	60.11	
25.5	324,328	5,642	0.0174	0.9826	58.74	
26.5	316,722	2,080	0.0066	0.9934	57.72	
27.5	299,350	2,628	0.0088	0.9912	57.34	
28.5	288,230	4,870	0.0169	0.9831	56.83	
29.5	230,519	1,073	0.0047	0.9953	55.87	
30.5	196,674	359	0.0018	0.9982	55.61	
31.5	183,950	9,579	0.0521	0.9479	55.51	
32.5	171,389	306	0.0018	0.9982	52.62	
33.5	169,866	915	0.0054	0.9946	52.53	
34.5	167,229	1,012	0.0061	0.9939	52.24	
35.5	162,078		0.0000	1.0000	51.93	
36.5	116,725	2	0.0000	1.0000	51.93	
37.5	111,634	497	0.0045	0.9955	51.93	
38.5	106,604	525	0.0049	0.9951	51.70	

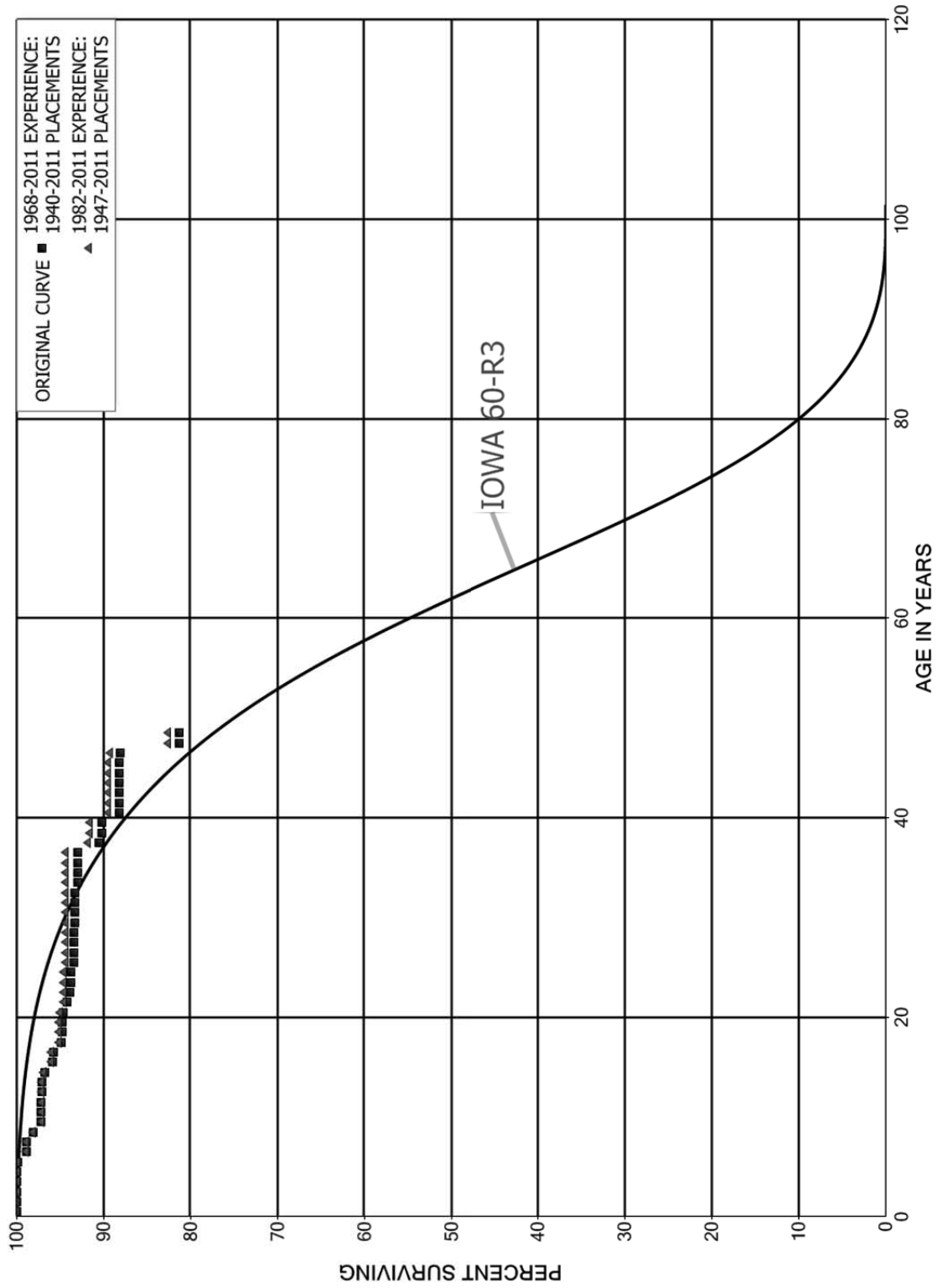
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ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEMS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1942-2011			EXPERIENCE BAND 1982-2011			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	102,657	277	0.0027	0.9973	51.44	
40.5	94,966	209	0.0022	0.9978	51.30	
41.5	91,678	1,050	0.0114	0.9886	51.19	
42.5	74,112	1,522	0.0205	0.9795	50.60	
43.5	66,092	3,080	0.0466	0.9534	49.57	
44.5	54,071	609	0.0113	0.9887	47.26	
45.5	40,873	1,079	0.0264	0.9736	46.72	
46.5	38,466	1,038	0.0270	0.9730	45.49	
47.5	33,084	853	0.0258	0.9742	44.26	
48.5	23,506	5,446	0.2317	0.7683	43.12	
49.5	12,796	488	0.0382	0.9618	33.13	
50.5	11,957	288	0.0241	0.9759	31.87	
51.5	11,669	47	0.0040	0.9960	31.10	
52.5	11,195	354	0.0316	0.9684	30.97	
53.5	9,652	245	0.0254	0.9746	29.99	
54.5	9,051	185	0.0205	0.9795	29.23	
55.5	8,866	11	0.0013	0.9987	28.63	
56.5	7,946	15	0.0019	0.9981	28.60	
57.5	6,372	33	0.0052	0.9948	28.54	
58.5	4,539	28	0.0062	0.9938	28.40	
59.5	4,511	27	0.0060	0.9940	28.22	
60.5	4,075	128	0.0314	0.9686	28.05	
61.5	596		0.0000	1.0000	27.17	
62.5	309		0.0000	1.0000	27.17	
63.5	250		0.0000	1.0000	27.17	
64.5	250		0.0000	1.0000	27.17	
65.5					27.17	

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 CALIFORNIA PROPERTY  
 ACCOUNT 390 STRUCTURES AND IMPROVEMENTS  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



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ACCOUNT 390 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1940-2011			EXPERIENCE BAND 1968-2011		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	2,937,845		0.0000	1.0000	100.00
0.5	2,607,356		0.0000	1.0000	100.00
1.5	2,439,937	2,672	0.0011	0.9989	100.00
2.5	2,393,796		0.0000	1.0000	99.89
3.5	2,004,271		0.0000	1.0000	99.89
4.5	1,914,509	98	0.0001	0.9999	99.89
5.5	1,878,844	19,634	0.0105	0.9895	99.89
6.5	1,859,787	800	0.0004	0.9996	98.84
7.5	1,816,645	13,775	0.0076	0.9924	98.80
8.5	1,719,624	16,006	0.0093	0.9907	98.05
9.5	1,671,172	119	0.0001	0.9999	97.14
10.5	1,741,100		0.0000	1.0000	97.13
11.5	1,735,016	1,354	0.0008	0.9992	97.13
12.5	1,735,161		0.0000	1.0000	97.05
13.5	1,719,166	6,426	0.0037	0.9963	97.05
14.5	1,682,349	15,759	0.0094	0.9906	96.69
15.5	1,636,245	1,943	0.0012	0.9988	95.79
16.5	1,501,317	13,120	0.0087	0.9913	95.67
17.5	1,290,637	1,030	0.0008	0.9992	94.84
18.5	1,218,200		0.0000	1.0000	94.76
19.5	1,108,103	1,935	0.0017	0.9983	94.76
20.5	1,094,927	4,950	0.0045	0.9955	94.59
21.5	1,067,701	3,708	0.0035	0.9965	94.17
22.5	450,915	759	0.0017	0.9983	93.84
23.5	377,263		0.0000	1.0000	93.68
24.5	303,337	916	0.0030	0.9970	93.68
25.5	296,358		0.0000	1.0000	93.40
26.5	249,464		0.0000	1.0000	93.40
27.5	216,301		0.0000	1.0000	93.40
28.5	216,301	163	0.0008	0.9992	93.40
29.5	216,138	154	0.0007	0.9993	93.33
30.5	166,299		0.0000	1.0000	93.26
31.5	166,299		0.0000	1.0000	93.26
32.5	160,728	503	0.0031	0.9969	93.26
33.5	160,225		0.0000	1.0000	92.97
34.5	160,225		0.0000	1.0000	92.97
35.5	160,225		0.0000	1.0000	92.97
36.5	160,225	4,243	0.0265	0.9735	92.97
37.5	143,287	453	0.0032	0.9968	90.51
38.5	140,684		0.0000	1.0000	90.22

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ACCOUNT 390 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1940-2011			EXPERIENCE BAND 1968-2011			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	140,684	3,204	0.0228	0.9772	90.22	
40.5	136,377		0.0000	1.0000	88.17	
41.5	136,377		0.0000	1.0000	88.17	
42.5	134,416		0.0000	1.0000	88.17	
43.5	121,059		0.0000	1.0000	88.17	
44.5	119,720		0.0000	1.0000	88.17	
45.5	119,720	201	0.0017	0.9983	88.17	
46.5	119,519	9,072	0.0759	0.9241	88.02	
47.5	109,862		0.0000	1.0000	81.34	
48.5	109,862	1,360	0.0124	0.9876	81.34	
49.5	108,502		0.0000	1.0000	80.33	
50.5	105,775	1,311	0.0124	0.9876	80.33	
51.5	104,317	203	0.0019	0.9981	79.34	
52.5	95,826	999	0.0104	0.9896	79.18	
53.5	77,778		0.0000	1.0000	78.36	
54.5	17,058		0.0000	1.0000	78.36	
55.5	17,058	832	0.0488	0.9512	78.36	
56.5	16,226		0.0000	1.0000	74.53	
57.5	16,226		0.0000	1.0000	74.53	
58.5	16,226		0.0000	1.0000	74.53	
59.5	16,226		0.0000	1.0000	74.53	
60.5	16,226		0.0000	1.0000	74.53	
61.5					74.53	

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ACCOUNT 390 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1947-2011			EXPERIENCE BAND 1982-2011		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	2,848,608		0.0000	1.0000	100.00
0.5	2,566,467		0.0000	1.0000	100.00
1.5	2,398,594	2,672	0.0011	0.9989	100.00
2.5	2,358,024		0.0000	1.0000	99.89
3.5	1,967,913		0.0000	1.0000	99.89
4.5	1,878,053		0.0000	1.0000	99.89
5.5	1,842,485	19,634	0.0107	0.9893	99.89
6.5	1,813,864	800	0.0004	0.9996	98.82
7.5	1,783,151	13,775	0.0077	0.9923	98.78
8.5	1,680,199	16,006	0.0095	0.9905	98.02
9.5	1,611,740		0.0000	1.0000	97.08
10.5	1,611,799		0.0000	1.0000	97.08
11.5	1,605,715		0.0000	1.0000	97.08
12.5	1,607,677		0.0000	1.0000	97.08
13.5	1,605,234	4,115	0.0026	0.9974	97.08
14.5	1,570,730	14,170	0.0090	0.9910	96.83
15.5	1,525,748	1,041	0.0007	0.9993	95.96
16.5	1,391,722	11,782	0.0085	0.9915	95.90
17.5	1,163,243		0.0000	1.0000	95.08
18.5	1,091,711		0.0000	1.0000	95.08
19.5	977,811	1,935	0.0020	0.9980	95.08
20.5	972,499	3,904	0.0040	0.9960	94.90
21.5	946,467		0.0000	1.0000	94.51
22.5	341,676		0.0000	1.0000	94.51
23.5	287,347		0.0000	1.0000	94.51
24.5	283,610	822	0.0029	0.9971	94.51
25.5	276,724		0.0000	1.0000	94.24
26.5	229,667		0.0000	1.0000	94.24
27.5	195,847		0.0000	1.0000	94.24
28.5	195,847		0.0000	1.0000	94.24
29.5	195,847		0.0000	1.0000	94.24
30.5	146,162		0.0000	1.0000	94.24
31.5	164,854		0.0000	1.0000	94.24
32.5	159,283		0.0000	1.0000	94.24
33.5	159,283		0.0000	1.0000	94.24
34.5	160,225		0.0000	1.0000	94.24
35.5	160,225		0.0000	1.0000	94.24
36.5	160,225	4,243	0.0265	0.9735	94.24
37.5	143,287	453	0.0032	0.9968	91.75
38.5	140,684		0.0000	1.0000	91.46

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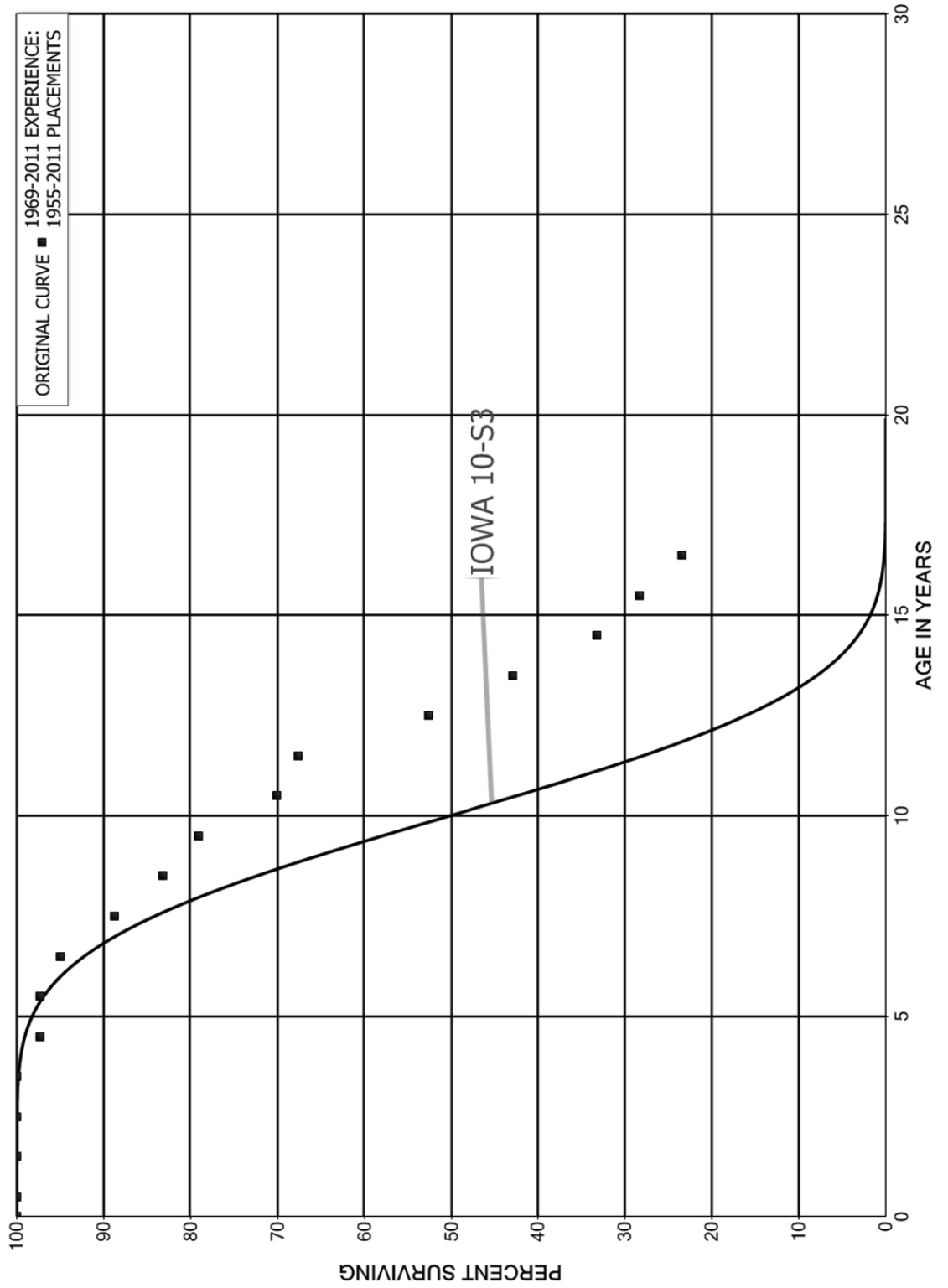
ACCOUNT 390 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1947-2011			EXPERIENCE BAND 1982-2011			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	140,684	3,204	0.0228	0.9772	91.46	
40.5	136,377		0.0000	1.0000	89.37	
41.5	136,377		0.0000	1.0000	89.37	
42.5	134,416		0.0000	1.0000	89.37	
43.5	121,059		0.0000	1.0000	89.37	
44.5	119,720		0.0000	1.0000	89.37	
45.5	119,720	201	0.0017	0.9983	89.37	
46.5	119,519	9,072	0.0759	0.9241	89.22	
47.5	109,862		0.0000	1.0000	82.45	
48.5	109,862	1,360	0.0124	0.9876	82.45	
49.5	108,502		0.0000	1.0000	81.43	
50.5	105,775	1,311	0.0124	0.9876	81.43	
51.5	104,317	203	0.0019	0.9981	80.42	
52.5	95,826	999	0.0104	0.9896	80.26	
53.5	77,778		0.0000	1.0000	79.43	
54.5	17,058		0.0000	1.0000	79.43	
55.5	17,058	832	0.0488	0.9512	79.43	
56.5	16,226		0.0000	1.0000	75.55	
57.5	16,226		0.0000	1.0000	75.55	
58.5	16,226		0.0000	1.0000	75.55	
59.5	16,226		0.0000	1.0000	75.55	
60.5	16,226		0.0000	1.0000	75.55	
61.5					75.55	



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 ACCOUNT 392.01 TRANSPORTATION EQUIPMENT - LIGHT TRUCKS AND VANS  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



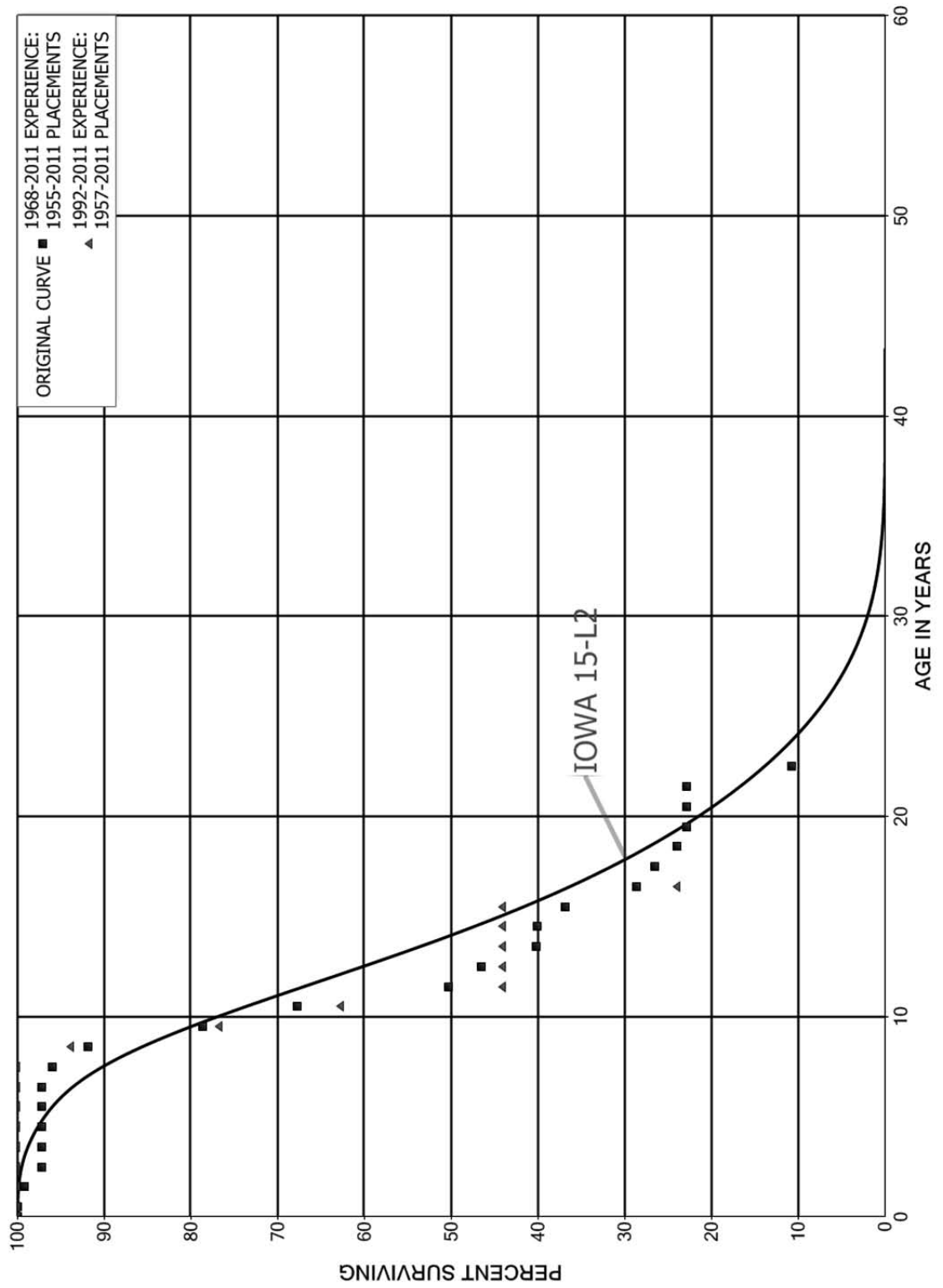
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CALIFORNIA PROPERTY

ACCOUNT 392.01 TRANSPORTATION EQUIPMENT - LIGHT TRUCKS AND VANS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1955-2011			EXPERIENCE BAND 1969-2011		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,372,817		0.0000	1.0000	100.00
0.5	1,142,313		0.0000	1.0000	100.00
1.5	1,113,953		0.0000	1.0000	100.00
2.5	950,195		0.0000	1.0000	100.00
3.5	893,796	24,170	0.0270	0.9730	100.00
4.5	847,214		0.0000	1.0000	97.30
5.5	788,721	19,035	0.0241	0.9759	97.30
6.5	601,883	39,308	0.0653	0.9347	94.95
7.5	535,896	33,422	0.0624	0.9376	88.75
8.5	433,610	21,791	0.0503	0.9497	83.21
9.5	381,220	43,418	0.1139	0.8861	79.03
10.5	256,867	8,913	0.0347	0.9653	70.03
11.5	232,369	51,627	0.2222	0.7778	67.60
12.5	126,442	23,414	0.1852	0.8148	52.58
13.5	107,876	24,454	0.2267	0.7733	42.84
14.5	83,421	12,290	0.1473	0.8527	33.13
15.5	71,131	12,128	0.1705	0.8295	28.25
16.5	52,613	6,998	0.1330	0.8670	23.43
17.5	45,615	17,355	0.3805	0.6195	20.32
18.5	14,263	4,014	0.2814	0.7186	12.59
19.5	10,250	10,250	1.0000		9.04
20.5					

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 ACCOUNT 392.05 TRANSPORTATION EQUIPMENT - MEDIUM TRUCKS  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



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CALIFORNIA PROPERTY

ACCOUNT 392.05 TRANSPORTATION EQUIPMENT - MEDIUM TRUCKS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1955-2011			EXPERIENCE BAND 1968-2011			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
0.0	1,548,412		0.0000	1.0000	100.00	
0.5	1,440,083	11,243	0.0078	0.9922	100.00	
1.5	1,428,840	29,758	0.0208	0.9792	99.22	
2.5	1,218,787		0.0000	1.0000	97.15	
3.5	1,201,525		0.0000	1.0000	97.15	
4.5	1,131,235		0.0000	1.0000	97.15	
5.5	1,156,027		0.0000	1.0000	97.15	
6.5	983,133	12,745	0.0130	0.9870	97.15	
7.5	765,699	32,537	0.0425	0.9575	95.89	
8.5	765,889	110,427	0.1442	0.8558	91.82	
9.5	551,669	76,214	0.1382	0.8618	78.58	
10.5	467,236	120,630	0.2582	0.7418	67.72	
11.5	346,606	26,076	0.0752	0.9248	50.24	
12.5	330,927	44,912	0.1357	0.8643	46.46	
13.5	286,015	730	0.0026	0.9974	40.15	
14.5	285,284	22,831	0.0800	0.9200	40.05	
15.5	262,454	58,686	0.2236	0.7764	36.85	
16.5	140,920	10,125	0.0718	0.9282	28.61	
17.5	130,795	12,696	0.0971	0.9029	26.55	
18.5	118,099	5,813	0.0492	0.9508	23.97	
19.5	112,286		0.0000	1.0000	22.79	
20.5	112,286		0.0000	1.0000	22.79	
21.5	112,286	59,336	0.5284	0.4716	22.79	
22.5	52,950	14,905	0.2815	0.7185	10.75	
23.5	38,045		0.0000	1.0000	7.72	
24.5	38,045	5,616	0.1476	0.8524	7.72	
25.5	32,430	186	0.0057	0.9943	6.58	
26.5	32,244		0.0000	1.0000	6.55	
27.5	32,244		0.0000	1.0000	6.55	
28.5	32,244		0.0000	1.0000	6.55	
29.5	32,244		0.0000	1.0000	6.55	
30.5	32,244		0.0000	1.0000	6.55	
31.5	32,244	938	0.0291	0.9709	6.55	
32.5	31,306	12,097	0.3864	0.6136	6.36	
33.5	19,209		0.0000	1.0000	3.90	
34.5	19,209	16,832	0.8762	0.1238	3.90	
35.5	2,377		0.0000	1.0000	0.48	
36.5	2,377		0.0000	1.0000	0.48	
37.5	2,377	2,377	1.0000		0.48	
38.5						

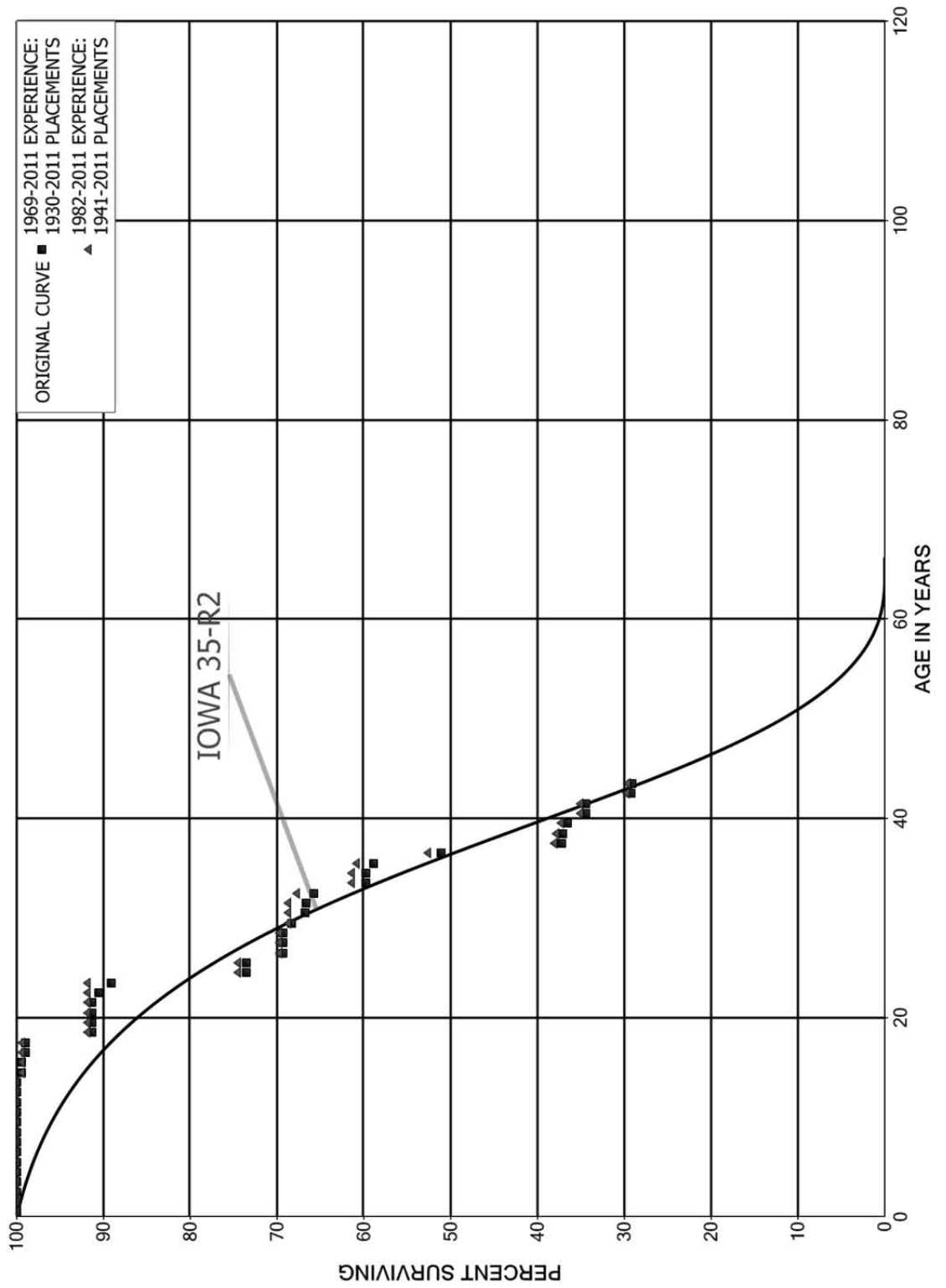
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ACCOUNT 392.05 TRANSPORTATION EQUIPMENT - MEDIUM TRUCKS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1957-2011			EXPERIENCE BAND 1992-2011		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,201,328		0.0000	1.0000	100.00
0.5	1,092,999		0.0000	1.0000	100.00
1.5	1,092,999		0.0000	1.0000	100.00
2.5	912,704		0.0000	1.0000	100.00
3.5	850,358		0.0000	1.0000	100.00
4.5	772,723		0.0000	1.0000	100.00
5.5	772,723		0.0000	1.0000	100.00
6.5	599,829		0.0000	1.0000	100.00
7.5	385,068	24,347	0.0632	0.9368	100.00
8.5	360,721	65,740	0.1822	0.8178	93.68
9.5	158,045	28,935	0.1831	0.8169	76.60
10.5	89,607	26,759	0.2986	0.7014	62.58
11.5	62,848		0.0000	1.0000	43.89
12.5	115,918		0.0000	1.0000	43.89
13.5	115,918		0.0000	1.0000	43.89
14.5	115,918		0.0000	1.0000	43.89
15.5	115,918	53,070	0.4578	0.5422	43.89
16.5					23.80
17.5					
18.5	35,437		0.0000		
19.5	40,270		0.0000		
20.5	40,270		0.0000		
21.5	45,885	35,437	0.7723		
22.5	10,634	4,832	0.4544		
23.5	5,802		0.0000		
24.5	5,802	5,616	0.9679		
25.5	186	186	1.0000		
26.5					
27.5	16,832		0.0000		
28.5	17,769		0.0000		
29.5	29,866		0.0000		
30.5	29,866		0.0000		
31.5	29,866	938	0.0314		
32.5	28,929	12,097	0.4182		
33.5	16,832		0.0000		
34.5	19,209	16,832	0.8762		
35.5	2,377		0.0000		
36.5	2,377		0.0000		
37.5	2,377	2,377	1.0000		
38.5					

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 ACCOUNT 392.09 TRANSPORTATION EQUIPMENT - TRAILERS  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



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ACCOUNT 392.09 TRANSPORTATION EQUIPMENT - TRAILERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1930-2011			EXPERIENCE BAND 1969-2011		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	481,604		0.0000	1.0000	100.00
0.5	401,550		0.0000	1.0000	100.00
1.5	360,018		0.0000	1.0000	100.00
2.5	362,911		0.0000	1.0000	100.00
3.5	356,395		0.0000	1.0000	100.00
4.5	297,238		0.0000	1.0000	100.00
5.5	297,810		0.0000	1.0000	100.00
6.5	292,604		0.0000	1.0000	100.00
7.5	290,468		0.0000	1.0000	100.00
8.5	290,468		0.0000	1.0000	100.00
9.5	256,161		0.0000	1.0000	100.00
10.5	256,161		0.0000	1.0000	100.00
11.5	256,161		0.0000	1.0000	100.00
12.5	253,220		0.0000	1.0000	100.00
13.5	255,586	1,645	0.0064	0.9936	100.00
14.5	182,464		0.0000	1.0000	99.36
15.5	162,982	698	0.0043	0.9957	99.36
16.5	142,136		0.0000	1.0000	98.93
17.5	142,136	11,047	0.0777	0.9223	98.93
18.5	97,227		0.0000	1.0000	91.24
19.5	91,060		0.0000	1.0000	91.24
20.5	66,157		0.0000	1.0000	91.24
21.5	56,718	438	0.0077	0.9923	91.24
22.5	56,329	892	0.0158	0.9842	90.54
23.5	55,437	9,729	0.1755	0.8245	89.10
24.5	45,708		0.0000	1.0000	73.47
25.5	46,094	2,634	0.0571	0.9429	73.47
26.5	43,460		0.0000	1.0000	69.27
27.5	44,007		0.0000	1.0000	69.27
28.5	44,007	599	0.0136	0.9864	69.27
29.5	43,408	1,049	0.0242	0.9758	68.32
30.5	42,359	45	0.0011	0.9989	66.67
31.5	41,368	572	0.0138	0.9862	66.60
32.5	35,213	3,187	0.0905	0.9095	65.68
33.5	32,026		0.0000	1.0000	59.74
34.5	32,026	468	0.0146	0.9854	59.74
35.5	31,558	4,202	0.1331	0.8669	58.86
36.5	27,356	7,408	0.2708	0.7292	51.03
37.5	16,508	49	0.0030	0.9970	37.21
38.5	16,602	246	0.0148	0.9852	37.10

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ACCOUNT 392.09 TRANSPORTATION EQUIPMENT - TRAILERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1930-2011			EXPERIENCE BAND 1969-2011			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	16,356	958	0.0586	0.9414	36.55	
40.5	15,398		0.0000	1.0000	34.41	
41.5	15,398	2,353	0.1528	0.8472	34.41	
42.5	13,045	51	0.0039	0.9961	29.15	
43.5	12,994	2,075	0.1597	0.8403	29.04	
44.5	10,919	420	0.0385	0.9615	24.40	
45.5	10,499		0.0000	1.0000	23.46	
46.5	7,784	2,840	0.3649	0.6351	23.46	
47.5	2,330		0.0000	1.0000	14.90	
48.5	2,330	143	0.0612	0.9388	14.90	
49.5	2,187		0.0000	1.0000	13.99	
50.5	2,187		0.0000	1.0000	13.99	
51.5	2,187		0.0000	1.0000	13.99	
52.5	2,187		0.0000	1.0000	13.99	
53.5	2,187		0.0000	1.0000	13.99	
54.5	2,187		0.0000	1.0000	13.99	
55.5	2,187		0.0000	1.0000	13.99	
56.5	520		0.0000	1.0000	13.99	
57.5	520		0.0000	1.0000	13.99	
58.5	520		0.0000	1.0000	13.99	
59.5	520		0.0000	1.0000	13.99	
60.5	520		0.0000	1.0000	13.99	
61.5	520	246	0.4735	0.5265	13.99	
62.5	274		0.0000	1.0000	7.37	
63.5	274		0.0000	1.0000	7.37	
64.5	274		0.0000	1.0000	7.37	
65.5	274		0.0000	1.0000	7.37	
66.5	274		0.0000	1.0000	7.37	
67.5	274		0.0000	1.0000	7.37	
68.5	274		0.0000	1.0000	7.37	
69.5	274		0.0000	1.0000	7.37	
70.5					7.37	



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ACCOUNT 392.09 TRANSPORTATION EQUIPMENT - TRAILERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1941-2011			EXPERIENCE BAND 1982-2011		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	456,086		0.0000	1.0000	100.00
0.5	369,477		0.0000	1.0000	100.00
1.5	338,620		0.0000	1.0000	100.00
2.5	344,203		0.0000	1.0000	100.00
3.5	334,972		0.0000	1.0000	100.00
4.5	273,201		0.0000	1.0000	100.00
5.5	273,201		0.0000	1.0000	100.00
6.5	263,221		0.0000	1.0000	100.00
7.5	261,685		0.0000	1.0000	100.00
8.5	261,685		0.0000	1.0000	100.00
9.5	227,151		0.0000	1.0000	100.00
10.5	230,338		0.0000	1.0000	100.00
11.5	230,338		0.0000	1.0000	100.00
12.5	227,397		0.0000	1.0000	100.00
13.5	233,952	1,645	0.0070	0.9930	100.00
14.5	158,913		0.0000	1.0000	99.30
15.5	142,324		0.0000	1.0000	99.30
16.5	124,890		0.0000	1.0000	99.30
17.5	127,505	9,729	0.0763	0.9237	99.30
18.5	84,292		0.0000	1.0000	91.72
19.5	84,439		0.0000	1.0000	91.72
20.5	61,885		0.0000	1.0000	91.72
21.5	51,115		0.0000	1.0000	91.72
22.5	51,341		0.0000	1.0000	91.72
23.5	51,341	9,729	0.1895	0.8105	91.72
24.5	41,612		0.0000	1.0000	74.34
25.5	41,612	2,634	0.0633	0.9367	74.34
26.5	40,646		0.0000	1.0000	69.63
27.5	41,245		0.0000	1.0000	69.63
28.5	41,245	599	0.0145	0.9855	69.63
29.5	40,646		0.0000	1.0000	68.62
30.5	40,646		0.0000	1.0000	68.62
31.5	39,894	572	0.0143	0.9857	68.62
32.5	33,739	3,187	0.0945	0.9055	67.64
33.5	31,044		0.0000	1.0000	61.25
34.5	31,044	246	0.0079	0.9921	61.25
35.5	30,848	4,202	0.1362	0.8638	60.77
36.5	26,646	7,408	0.2780	0.7220	52.49
37.5	15,798	49	0.0031	0.9969	37.90
38.5	16,135	246	0.0152	0.9848	37.78

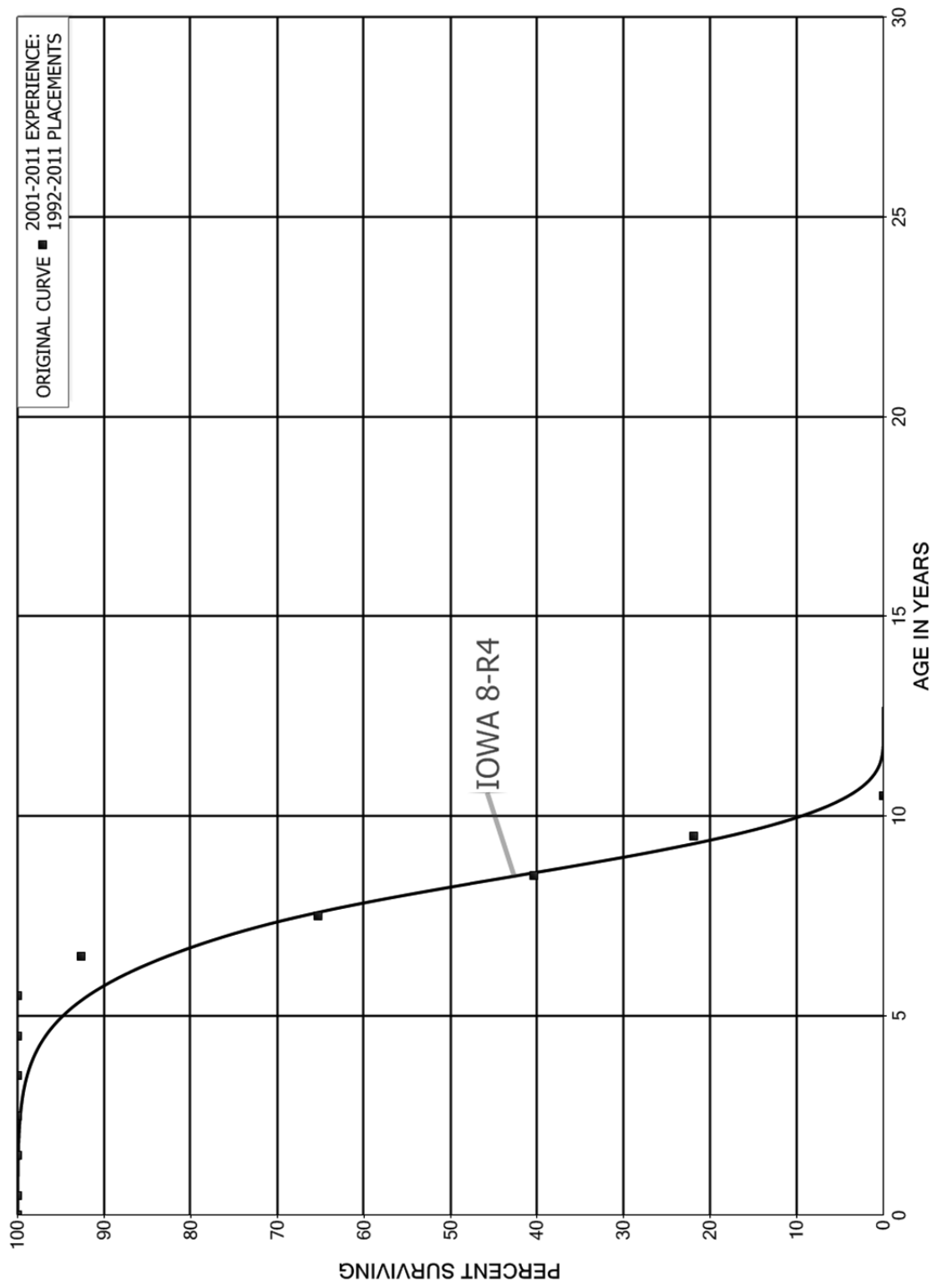
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ACCOUNT 392.09 TRANSPORTATION EQUIPMENT - TRAILERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1941-2011			EXPERIENCE BAND 1982-2011			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	15,889	958	0.0603	0.9397	37.20	
40.5	15,255		0.0000	1.0000	34.96	
41.5	15,255	2,353	0.1542	0.8458	34.96	
42.5	12,903	51	0.0040	0.9960	29.57	
43.5	12,852	2,075	0.1615	0.8385	29.45	
44.5	10,776	420	0.0390	0.9610	24.70	
45.5	10,356		0.0000	1.0000	23.73	
46.5	7,642	2,840	0.3717	0.6283	23.73	
47.5	2,187		0.0000	1.0000	14.91	
48.5	2,187		0.0000	1.0000	14.91	
49.5	2,187		0.0000	1.0000	14.91	
50.5	2,187		0.0000	1.0000	14.91	
51.5	2,187		0.0000	1.0000	14.91	
52.5	2,187		0.0000	1.0000	14.91	
53.5	2,187		0.0000	1.0000	14.91	
54.5	2,187		0.0000	1.0000	14.91	
55.5	2,187		0.0000	1.0000	14.91	
56.5	520		0.0000	1.0000	14.91	
57.5	520		0.0000	1.0000	14.91	
58.5	520		0.0000	1.0000	14.91	
59.5	520		0.0000	1.0000	14.91	
60.5	520		0.0000	1.0000	14.91	
61.5	520	246	0.4735	0.5265	14.91	
62.5	274		0.0000	1.0000	7.85	
63.5	274		0.0000	1.0000	7.85	
64.5	274		0.0000	1.0000	7.85	
65.5	274		0.0000	1.0000	7.85	
66.5	274		0.0000	1.0000	7.85	
67.5	274		0.0000	1.0000	7.85	
68.5	274		0.0000	1.0000	7.85	
69.5	274		0.0000	1.0000	7.85	
70.5					7.85	

PACIFICORP  
 CALIFORNIA PROPERTY  
 ACCOUNT 396.03 LIGHT POWER OPERATED EQUIPMENT  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



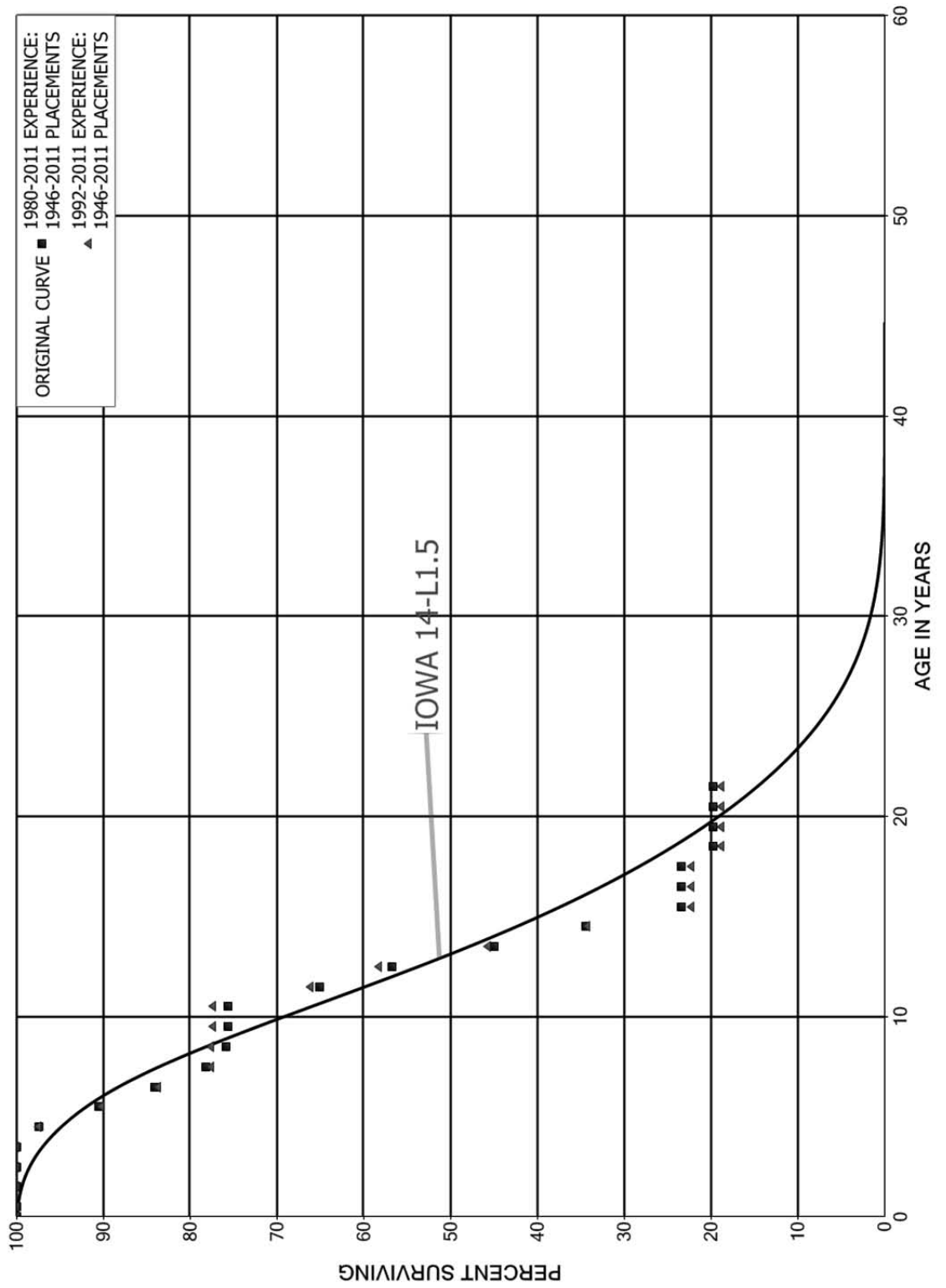
PACIFICORP  
 CALIFORNIA PROPERTY

ACCOUNT 396.03 LIGHT POWER OPERATED EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1992-2011			EXPERIENCE BAND 2001-2011		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,643,147		0.0000	1.0000	100.00
0.5	1,381,240		0.0000	1.0000	100.00
1.5	1,454,708		0.0000	1.0000	100.00
2.5	882,401		0.0000	1.0000	100.00
3.5	904,971		0.0000	1.0000	100.00
4.5	904,971		0.0000	1.0000	100.00
5.5	904,971	66,489	0.0735	0.9265	100.00
6.5	991,334	293,319	0.2959	0.7041	92.65
7.5	747,961	285,972	0.3823	0.6177	65.24
8.5	560,394	256,129	0.4571	0.5429	40.30
9.5	48,262	48,262	1.0000		21.88
10.5					

PACIFICORP  
 CALIFORNIA PROPERTY  
 ACCOUNT 396.07 HEAVY POWER OPERATED EQUIPMENT  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



PACIFICORP  
CALIFORNIA PROPERTY

ACCOUNT 396.07 HEAVY POWER OPERATED EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1946-2011			EXPERIENCE BAND 1980-2011		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	5,271,080		0.0000	1.0000	100.00
0.5	4,640,418		0.0000	1.0000	100.00
1.5	4,100,552		0.0000	1.0000	100.00
2.5	4,012,062		0.0000	1.0000	100.00
3.5	3,861,810	100,382	0.0260	0.9740	100.00
4.5	3,808,285	271,059	0.0712	0.9288	97.40
5.5	2,931,252	206,864	0.0706	0.9294	90.47
6.5	2,724,388	190,544	0.0699	0.9301	84.08
7.5	2,210,362	66,456	0.0301	0.9699	78.20
8.5	2,143,906	5,483	0.0026	0.9974	75.85
9.5	1,615,471		0.0000	1.0000	75.66
10.5	1,615,809	226,870	0.1404	0.8596	75.66
11.5	1,407,737	179,709	0.1277	0.8723	65.03
12.5	1,228,028	254,887	0.2076	0.7924	56.73
13.5	807,646	189,704	0.2349	0.7651	44.96
14.5	617,943	198,268	0.3209	0.6791	34.40
15.5	409,528		0.0000	1.0000	23.36
16.5	409,528		0.0000	1.0000	23.36
17.5	409,528	63,013	0.1539	0.8461	23.36
18.5	98,408		0.0000	1.0000	19.77
19.5	98,408		0.0000	1.0000	19.77
20.5	98,408		0.0000	1.0000	19.77
21.5	52,423		0.0000	1.0000	19.77
22.5	56,307		0.0000	1.0000	19.77
23.5	65,310		0.0000	1.0000	19.77
24.5	65,310		0.0000	1.0000	19.77
25.5	65,310		0.0000	1.0000	19.77
26.5	65,310	55,860	0.8553	0.1447	19.77
27.5	9,449		0.0000	1.0000	2.86
28.5	9,449		0.0000	1.0000	2.86
29.5	9,449		0.0000	1.0000	2.86
30.5	9,449		0.0000	1.0000	2.86
31.5	9,449		0.0000	1.0000	2.86
32.5	9,449		0.0000	1.0000	2.86
33.5	12,215		0.0000	1.0000	2.86
34.5	12,215		0.0000	1.0000	2.86
35.5	12,215		0.0000	1.0000	2.86
36.5	12,215		0.0000	1.0000	2.86
37.5	12,215		0.0000	1.0000	2.86
38.5	12,215	3,884	0.3180	0.6820	2.86

PACIFICORP  
CALIFORNIA PROPERTY

ACCOUNT 396.07 HEAVY POWER OPERATED EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1946-2011			EXPERIENCE BAND 1980-2011			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	8,331	5,566	0.6680	0.3320	1.95	
40.5	2,766		0.0000	1.0000	0.65	
41.5	2,766		0.0000	1.0000	0.65	
42.5	2,766		0.0000	1.0000	0.65	
43.5	2,766		0.0000	1.0000	0.65	
44.5	2,766		0.0000	1.0000	0.65	
45.5	2,766		0.0000	1.0000	0.65	
46.5	2,766		0.0000	1.0000	0.65	
47.5	2,766	2,766	1.0000		0.65	
48.5						

PACIFICORP  
CALIFORNIA PROPERTY

ACCOUNT 396.07 HEAVY POWER OPERATED EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1946-2011			EXPERIENCE BAND 1992-2011		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	5,028,129		0.0000	1.0000	100.00
0.5	4,588,950		0.0000	1.0000	100.00
1.5	4,100,552		0.0000	1.0000	100.00
2.5	4,012,062		0.0000	1.0000	100.00
3.5	3,796,521	100,382	0.0264	0.9736	100.00
4.5	3,696,139	271,059	0.0733	0.9267	97.36
5.5	2,819,106	206,864	0.0734	0.9266	90.22
6.5	2,612,242	190,544	0.0729	0.9271	83.60
7.5	2,098,216	1,167	0.0006	0.9994	77.50
8.5	2,097,049	5,483	0.0026	0.9974	77.46
9.5	1,568,614		0.0000	1.0000	77.25
10.5	1,568,614	226,533	0.1444	0.8556	77.25
11.5	1,342,082	160,911	0.1199	0.8801	66.10
12.5	1,181,171	254,887	0.2158	0.7842	58.17
13.5	755,223	189,704	0.2512	0.7488	45.62
14.5	565,520	198,268	0.3506	0.6494	34.16
15.5	357,105		0.0000	1.0000	22.18
16.5	403,962		0.0000	1.0000	22.18
17.5	403,962	63,013	0.1560	0.8440	22.18
18.5	92,843		0.0000	1.0000	18.72
19.5	92,843		0.0000	1.0000	18.72
20.5	92,843		0.0000	1.0000	18.72
21.5	46,857		0.0000	1.0000	18.72
22.5	46,857		0.0000	1.0000	18.72
23.5	46,857		0.0000	1.0000	18.72
24.5	46,857		0.0000	1.0000	18.72
25.5	52,423		0.0000	1.0000	18.72
26.5	52,423	46,857	0.8938	0.1062	18.72
27.5	5,566		0.0000	1.0000	1.99
28.5	5,566		0.0000	1.0000	1.99
29.5	5,566		0.0000	1.0000	1.99
30.5	5,566		0.0000	1.0000	1.99
31.5	5,566		0.0000	1.0000	1.99
32.5	5,566		0.0000	1.0000	1.99
33.5	5,566		0.0000	1.0000	1.99
34.5	9,449		0.0000	1.0000	1.99
35.5	9,449		0.0000	1.0000	1.99
36.5	9,449		0.0000	1.0000	1.99
37.5	9,449		0.0000	1.0000	1.99
38.5	9,449	3,884	0.4110	0.5890	1.99



PACIFICORP  
 CALIFORNIA PROPERTY

ACCOUNT 396.07 HEAVY POWER OPERATED EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

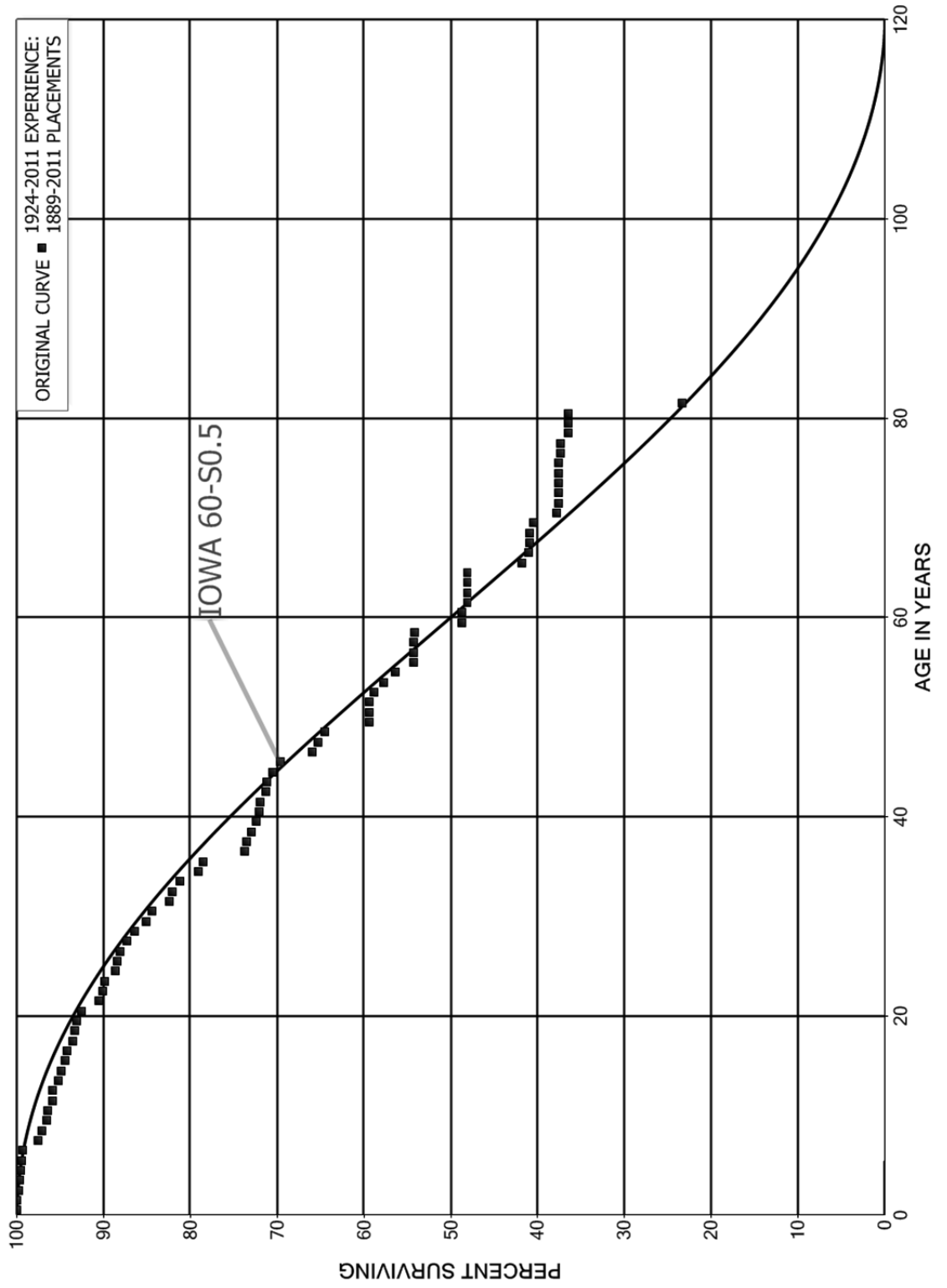
PLACEMENT BAND 1946-2011			EXPERIENCE BAND 1992-2011		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	5,566	5,566	1.0000		1.17
40.5					
41.5					
42.5					
43.5					
44.5					
45.5	2,766		0.0000		
46.5	2,766		0.0000		
47.5	2,766	2,766	1.0000		
48.5					

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UTAH PROPERTY



PACIFICORP  
 UTAH PROPERTY  
 ACCOUNT 361 STRUCTURES AND IMPROVEMENTS  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



PACIFICORP  
 UTAH PROPERTY

ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1889-2011			EXPERIENCE BAND 1924-2011			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
0.0	46,380,485	7,578	0.0002	0.9998	100.00	
0.5	44,950,300	11,563	0.0003	0.9997	99.98	
1.5	42,967,918	98,807	0.0023	0.9977	99.96	
2.5	36,953,593	50,281	0.0014	0.9986	99.73	
3.5	32,426,104	31,465	0.0010	0.9990	99.59	
4.5	29,315,367	20,447	0.0007	0.9993	99.50	
5.5	26,643,531	26,491	0.0010	0.9990	99.43	
6.5	25,172,441	459,303	0.0182	0.9818	99.33	
7.5	22,034,172	109,058	0.0049	0.9951	97.52	
8.5	17,808,777	88,744	0.0050	0.9950	97.03	
9.5	16,935,544	31,787	0.0019	0.9981	96.55	
10.5	15,665,532	78,130	0.0050	0.9950	96.37	
11.5	14,377,470	10,676	0.0007	0.9993	95.89	
12.5	13,146,461	87,094	0.0066	0.9934	95.82	
13.5	12,470,789	38,722	0.0031	0.9969	95.18	
14.5	10,672,818	50,781	0.0048	0.9952	94.89	
15.5	10,526,485	30,833	0.0029	0.9971	94.43	
16.5	8,878,404	56,359	0.0063	0.9937	94.16	
17.5	7,411,461	23,622	0.0032	0.9968	93.56	
18.5	6,748,749	16,466	0.0024	0.9976	93.26	
19.5	5,984,737	34,274	0.0057	0.9943	93.03	
20.5	5,682,880	120,447	0.0212	0.9788	92.50	
21.5	5,371,293	30,812	0.0057	0.9943	90.54	
22.5	4,360,997	6,404	0.0015	0.9985	90.02	
23.5	3,673,597	51,548	0.0140	0.9860	89.89	
24.5	3,315,805	6,947	0.0021	0.9979	88.63	
25.5	2,928,122	11,091	0.0038	0.9962	88.44	
26.5	2,803,819	25,884	0.0092	0.9908	88.11	
27.5	2,622,197	26,492	0.0101	0.9899	87.29	
28.5	2,544,589	39,120	0.0154	0.9846	86.41	
29.5	2,357,481	17,720	0.0075	0.9925	85.08	
30.5	2,207,144	53,829	0.0244	0.9756	84.44	
31.5	2,080,473	7,586	0.0036	0.9964	82.38	
32.5	1,967,865	22,866	0.0116	0.9884	82.08	
33.5	1,892,793	48,988	0.0259	0.9741	81.13	
34.5	1,800,456	13,008	0.0072	0.9928	79.03	
35.5	1,773,126	106,689	0.0602	0.9398	78.46	
36.5	1,618,383	5,937	0.0037	0.9963	73.74	
37.5	1,544,357	11,830	0.0077	0.9923	73.47	
38.5	1,459,130	9,606	0.0066	0.9934	72.91	

PACIFICORP  
UTAH PROPERTY

ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1889-2011			EXPERIENCE BAND 1924-2011			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	1,434,722	6,167	0.0043	0.9957	72.43	
40.5	1,385,326	2,254	0.0016	0.9984	72.11	
41.5	1,244,123	13,017	0.0105	0.9895	72.00	
42.5	1,201,603	1,587	0.0013	0.9987	71.24	
43.5	1,177,302	9,810	0.0083	0.9917	71.15	
44.5	1,142,058	15,974	0.0140	0.9860	70.56	
45.5	1,093,872	57,520	0.0526	0.9474	69.57	
46.5	1,003,809	8,737	0.0087	0.9913	65.91	
47.5	788,051	9,517	0.0121	0.9879	65.34	
48.5	753,810	60,352	0.0801	0.9199	64.55	
49.5	660,907		0.0000	1.0000	59.38	
50.5	613,743	125	0.0002	0.9998	59.38	
51.5	583,134	5,441	0.0093	0.9907	59.37	
52.5	556,003	10,084	0.0181	0.9819	58.81	
53.5	489,118	11,088	0.0227	0.9773	57.75	
54.5	370,280	14,026	0.0379	0.9621	56.44	
55.5	318,575		0.0000	1.0000	54.30	
56.5	290,896		0.0000	1.0000	54.30	
57.5	286,435	412	0.0014	0.9986	54.30	
58.5	250,248	25,255	0.1009	0.8991	54.22	
59.5	196,370	137	0.0007	0.9993	48.75	
60.5	178,488	2,418	0.0135	0.9865	48.72	
61.5	175,970	135	0.0008	0.9992	48.06	
62.5	146,844		0.0000	1.0000	48.02	
63.5	146,212		0.0000	1.0000	48.02	
64.5	145,714	19,189	0.1317	0.8683	48.02	
65.5	126,034	2,180	0.0173	0.9827	41.70	
66.5	123,854	330	0.0027	0.9973	40.97	
67.5	123,524	123	0.0010	0.9990	40.87	
68.5	123,401	1,397	0.0113	0.9887	40.82	
69.5	121,403	7,985	0.0658	0.9342	40.36	
70.5	105,021	579	0.0055	0.9945	37.71	
71.5	103,590		0.0000	1.0000	37.50	
72.5	103,590		0.0000	1.0000	37.50	
73.5	101,602		0.0000	1.0000	37.50	
74.5	100,480		0.0000	1.0000	37.50	
75.5	100,480	664	0.0066	0.9934	37.50	
76.5	99,816		0.0000	1.0000	37.25	
77.5	99,816	2,170	0.0217	0.9783	37.25	
78.5	97,647		0.0000	1.0000	36.44	

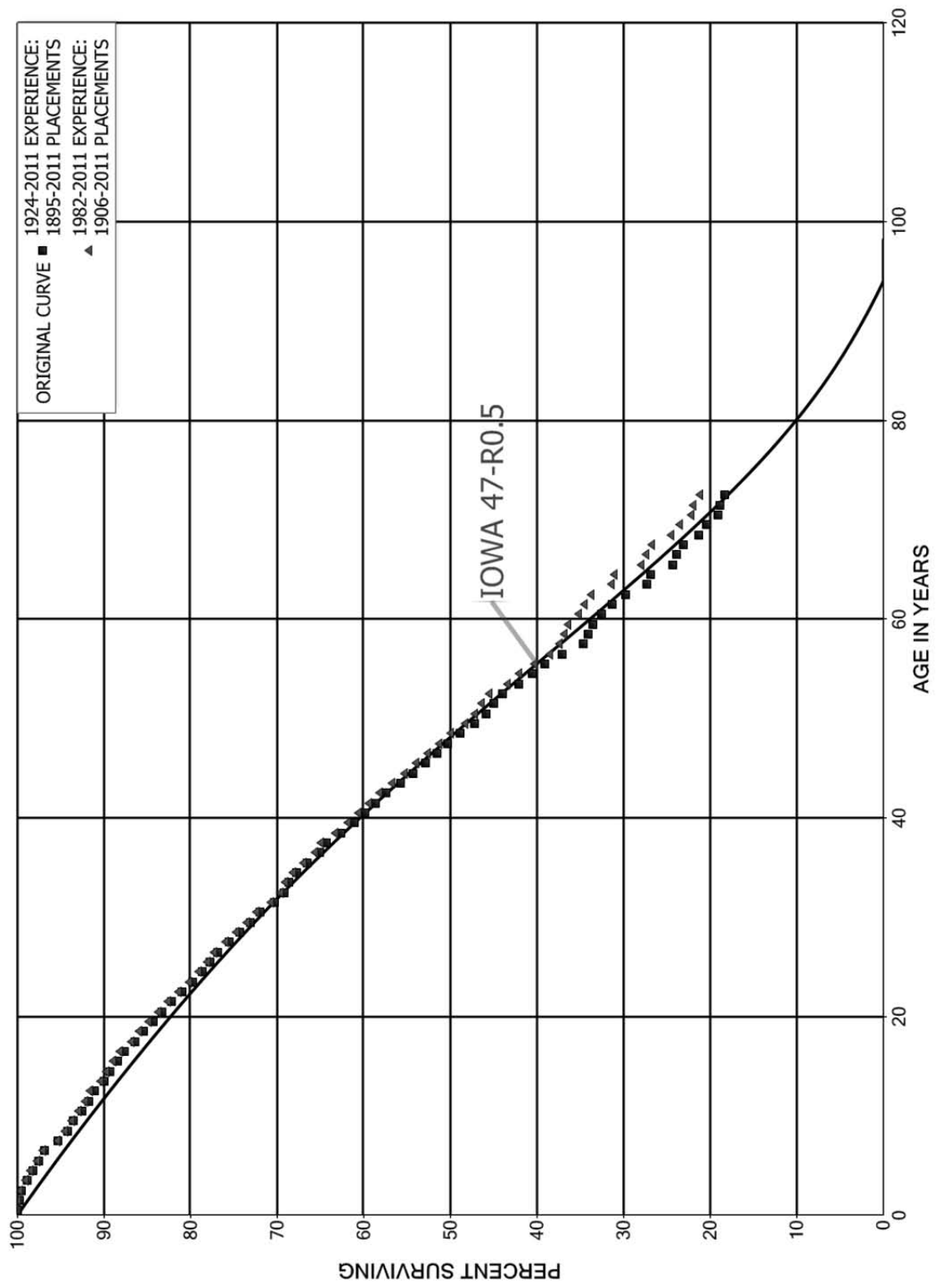
PACIFICORP  
 UTAH PROPERTY

ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1889-2011			EXPERIENCE BAND 1924-2011			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	97,647	32	0.0003	0.9997	36.44	
80.5	97,615	35,153	0.3601	0.6399	36.43	
81.5	58,278	924	0.0159	0.9841	23.31	
82.5	55,052	239	0.0043	0.9957	22.94	
83.5	54,814	443	0.0081	0.9919	22.84	
84.5	52,684	15,448	0.2932	0.7068	22.66	
85.5	35,373	2,824	0.0798	0.9202	16.01	
86.5	32,549		0.0000	1.0000	14.74	
87.5	32,549		0.0000	1.0000	14.74	
88.5	31,500	5,413	0.1718	0.8282	14.74	
89.5	26,087		0.0000	1.0000	12.20	
90.5	26,087		0.0000	1.0000	12.20	
91.5	26,087		0.0000	1.0000	12.20	
92.5	26,087		0.0000	1.0000	12.20	
93.5	26,087		0.0000	1.0000	12.20	
94.5	26,087		0.0000	1.0000	12.20	
95.5	26,087		0.0000	1.0000	12.20	
96.5	26,087		0.0000	1.0000	12.20	
97.5	25,132		0.0000	1.0000	12.20	
98.5	22,816		0.0000	1.0000	12.20	
99.5	22,816		0.0000	1.0000	12.20	
100.5	22,816		0.0000	1.0000	12.20	
101.5					12.20	

PACIFICORP  
 UTAH PROPERTY  
 ACCOUNT 362 STATION EQUIPMENT  
 ORIGINAL AND SMOOTH SURVIVOR CURVES





PACIFICORP  
UTAH PROPERTY

ACCOUNT 362 STATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1895-2011

EXPERIENCE BAND 1924-2011

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	463,716,864	353,707	0.0008	0.9992	100.00
0.5	441,183,319	805,647	0.0018	0.9982	99.92
1.5	426,923,335	909,181	0.0021	0.9979	99.74
2.5	384,116,315	2,516,717	0.0066	0.9934	99.53
3.5	357,609,178	2,353,458	0.0066	0.9934	98.88
4.5	339,106,570	2,468,603	0.0073	0.9927	98.23
5.5	322,143,326	2,302,685	0.0071	0.9929	97.51
6.5	301,037,149	4,878,893	0.0162	0.9838	96.81
7.5	270,491,395	2,896,711	0.0107	0.9893	95.24
8.5	239,865,345	1,967,292	0.0082	0.9918	94.22
9.5	218,110,748	2,100,393	0.0096	0.9904	93.45
10.5	191,535,371	1,725,305	0.0090	0.9910	92.55
11.5	175,608,848	1,205,877	0.0069	0.9931	91.72
12.5	161,108,972	1,967,576	0.0122	0.9878	91.09
13.5	149,099,120	1,216,422	0.0082	0.9918	89.98
14.5	132,297,971	1,250,307	0.0095	0.9905	89.24
15.5	127,435,224	1,146,476	0.0090	0.9910	88.40
16.5	112,076,095	1,595,200	0.0142	0.9858	87.60
17.5	99,008,373	1,064,186	0.0107	0.9893	86.36
18.5	86,908,814	1,128,753	0.0130	0.9870	85.43
19.5	77,017,115	929,714	0.0121	0.9879	84.32
20.5	72,646,202	963,329	0.0133	0.9867	83.30
21.5	69,393,446	1,060,171	0.0153	0.9847	82.20
22.5	62,645,598	959,849	0.0153	0.9847	80.94
23.5	60,462,165	801,077	0.0132	0.9868	79.70
24.5	56,984,483	694,442	0.0122	0.9878	78.64
25.5	52,635,665	594,736	0.0113	0.9887	77.69
26.5	50,046,141	876,991	0.0175	0.9825	76.81
27.5	46,389,000	722,390	0.0156	0.9844	75.46
28.5	42,865,354	716,546	0.0167	0.9833	74.29
29.5	39,747,678	593,161	0.0149	0.9851	73.05
30.5	35,640,701	822,225	0.0231	0.9769	71.96
31.5	33,027,978	504,065	0.0153	0.9847	70.30
32.5	30,789,772	287,861	0.0093	0.9907	69.22
33.5	28,814,775	365,999	0.0127	0.9873	68.58
34.5	27,039,833	486,286	0.0180	0.9820	67.70
35.5	23,971,510	506,529	0.0211	0.9789	66.49
36.5	20,456,947	250,080	0.0122	0.9878	65.08
37.5	19,286,777	507,187	0.0263	0.9737	64.29
38.5	17,613,005	423,553	0.0240	0.9760	62.60

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ACCOUNT 362 STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1895-2011			EXPERIENCE BAND 1924-2011			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	16,466,003	335,746	0.0204	0.9796	61.09	
40.5	15,697,819	328,373	0.0209	0.9791	59.84	
41.5	14,746,269	298,780	0.0203	0.9797	58.59	
42.5	13,226,411	389,841	0.0295	0.9705	57.41	
43.5	12,279,179	303,424	0.0247	0.9753	55.71	
44.5	11,241,447	301,779	0.0268	0.9732	54.34	
45.5	10,623,908	276,227	0.0260	0.9740	52.88	
46.5	9,986,539	242,498	0.0243	0.9757	51.50	
47.5	8,798,525	240,604	0.0273	0.9727	50.25	
48.5	8,195,002	284,975	0.0348	0.9652	48.88	
49.5	7,316,804	203,292	0.0278	0.9722	47.18	
50.5	6,364,535	119,298	0.0187	0.9813	45.87	
51.5	5,358,119	122,275	0.0228	0.9772	45.01	
52.5	4,903,867	217,424	0.0443	0.9557	43.98	
53.5	4,326,107	151,521	0.0350	0.9650	42.03	
54.5	3,500,329	131,582	0.0376	0.9624	40.56	
55.5	3,102,952	156,163	0.0503	0.9497	39.03	
56.5	2,484,754	163,285	0.0657	0.9343	37.07	
57.5	2,008,483	35,533	0.0177	0.9823	34.63	
58.5	1,655,753	24,037	0.0145	0.9855	34.02	
59.5	1,489,694	47,846	0.0321	0.9679	33.53	
60.5	1,359,284	50,397	0.0371	0.9629	32.45	
61.5	1,153,394	54,941	0.0476	0.9524	31.25	
62.5	888,703	72,769	0.0819	0.9181	29.76	
63.5	639,002	12,425	0.0194	0.9806	27.32	
64.5	594,194	55,971	0.0942	0.9058	26.79	
65.5	512,442	10,034	0.0196	0.9804	24.27	
66.5	496,137	15,424	0.0311	0.9689	23.79	
67.5	460,688	36,346	0.0789	0.9211	23.05	
68.5	419,353	16,419	0.0392	0.9608	21.23	
69.5	384,344	24,453	0.0636	0.9364	20.40	
70.5	337,387	3,857	0.0114	0.9886	19.10	
71.5	326,868	11,022	0.0337	0.9663	18.89	
72.5	303,668	36,742	0.1210	0.8790	18.25	
73.5	258,403	2,145	0.0083	0.9917	16.04	
74.5	248,255	16,465	0.0663	0.9337	15.91	
75.5	225,189	1,489	0.0066	0.9934	14.85	
76.5	222,130	4,064	0.0183	0.9817	14.75	
77.5	218,066	14,784	0.0678	0.9322	14.48	
78.5	201,836	2,264	0.0112	0.9888	13.50	

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ACCOUNT 362 STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1895-2011			EXPERIENCE BAND 1924-2011			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	198,540	3,279	0.0165	0.9835	13.35	
80.5	189,771	15,854	0.0835	0.9165	13.13	
81.5	156,301	46,623	0.2983	0.7017	12.03	
82.5	103,958	3,721	0.0358	0.9642	8.44	
83.5	90,859	10,862	0.1195	0.8805	8.14	
84.5	73,911	7,407	0.1002	0.8998	7.17	
85.5	64,801	9,207	0.1421	0.8579	6.45	
86.5	53,734	426	0.0079	0.9921	5.53	
87.5	50,306	210	0.0042	0.9958	5.49	
88.5	40,119		0.0000	1.0000	5.47	
89.5	39,371		0.0000	1.0000	5.47	
90.5	26,009		0.0000	1.0000	5.47	
91.5	25,977	4,000	0.1540	0.8460	5.47	
92.5	20,474		0.0000	1.0000	4.63	
93.5	8,353		0.0000	1.0000	4.63	
94.5	5,850		0.0000	1.0000	4.63	
95.5	4,480		0.0000	1.0000	4.63	
96.5	3,820		0.0000	1.0000	4.63	
97.5	3,820		0.0000	1.0000	4.63	
98.5	3,557		0.0000	1.0000	4.63	
99.5	3,157		0.0000	1.0000	4.63	
100.5	3,157	230	0.0728	0.9272	4.63	
101.5					4.29	

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ACCOUNT 362 STATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1906-2011			EXPERIENCE BAND 1982-2011		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	409,909,040	291,880	0.0007	0.9993	100.00
0.5	392,186,862	485,320	0.0012	0.9988	99.93
1.5	380,949,780	741,857	0.0019	0.9981	99.81
2.5	340,565,235	2,169,116	0.0064	0.9936	99.61
3.5	316,812,787	1,999,515	0.0063	0.9937	98.98
4.5	300,498,538	2,142,371	0.0071	0.9929	98.35
5.5	286,845,487	2,012,067	0.0070	0.9930	97.65
6.5	270,331,169	4,539,968	0.0168	0.9832	96.97
7.5	241,443,666	2,502,581	0.0104	0.9896	95.34
8.5	212,817,326	1,607,881	0.0076	0.9924	94.35
9.5	192,615,100	1,655,688	0.0086	0.9914	93.64
10.5	167,619,368	1,456,989	0.0087	0.9913	92.83
11.5	152,730,514	864,448	0.0057	0.9943	92.02
12.5	140,193,550	1,816,034	0.0130	0.9870	91.50
13.5	129,265,758	995,092	0.0077	0.9923	90.32
14.5	114,180,990	966,844	0.0085	0.9915	89.62
15.5	110,111,893	982,823	0.0089	0.9911	88.86
16.5	95,477,039	1,416,341	0.0148	0.9852	88.07
17.5	83,563,217	914,149	0.0109	0.9891	86.76
18.5	72,286,592	951,839	0.0132	0.9868	85.82
19.5	63,543,406	773,462	0.0122	0.9878	84.69
20.5	60,622,812	806,689	0.0133	0.9867	83.65
21.5	58,665,344	910,994	0.0155	0.9845	82.54
22.5	52,634,433	796,038	0.0151	0.9849	81.26
23.5	51,508,274	721,816	0.0140	0.9860	80.03
24.5	49,164,548	593,232	0.0121	0.9879	78.91
25.5	45,381,312	426,907	0.0094	0.9906	77.96
26.5	43,898,534	806,357	0.0184	0.9816	77.22
27.5	40,960,497	616,879	0.0151	0.9849	75.80
28.5	38,306,135	650,409	0.0170	0.9830	74.66
29.5	35,662,114	519,171	0.0146	0.9854	73.40
30.5	32,009,306	775,818	0.0242	0.9758	72.33
31.5	29,972,724	461,294	0.0154	0.9846	70.57
32.5	28,179,963	241,026	0.0086	0.9914	69.49
33.5	26,777,714	338,999	0.0127	0.9873	68.89
34.5	25,128,371	426,372	0.0170	0.9830	68.02
35.5	22,171,132	450,244	0.0203	0.9797	66.87
36.5	18,749,376	181,455	0.0097	0.9903	65.51
37.5	17,697,709	467,117	0.0264	0.9736	64.88
38.5	16,071,199	370,802	0.0231	0.9769	63.16

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ACCOUNT 362 STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1906-2011			EXPERIENCE BAND 1982-2011			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	15,005,297	300,760	0.0200	0.9800	61.71	
40.5	14,351,404	279,611	0.0195	0.9805	60.47	
41.5	13,491,310	271,518	0.0201	0.9799	59.29	
42.5	12,080,926	318,747	0.0264	0.9736	58.10	
43.5	11,216,432	273,993	0.0244	0.9756	56.56	
44.5	10,263,580	254,683	0.0248	0.9752	55.18	
45.5	9,701,422	235,447	0.0243	0.9757	53.81	
46.5	9,124,499	226,884	0.0249	0.9751	52.51	
47.5	7,952,390	212,725	0.0267	0.9733	51.20	
48.5	7,379,202	247,420	0.0335	0.9665	49.83	
49.5	6,539,590	148,679	0.0227	0.9773	48.16	
50.5	5,649,433	92,311	0.0163	0.9837	47.07	
51.5	4,742,082	96,249	0.0203	0.9797	46.30	
52.5	4,337,289	194,869	0.0449	0.9551	45.36	
53.5	3,847,397	125,668	0.0327	0.9673	43.32	
54.5	3,055,849	122,722	0.0402	0.9598	41.90	
55.5	2,673,304	118,812	0.0444	0.9556	40.22	
56.5	2,134,969	63,490	0.0297	0.9703	38.43	
57.5	1,787,876	29,332	0.0164	0.9836	37.29	
58.5	1,452,328	16,488	0.0114	0.9886	36.68	
59.5	1,299,027	43,648	0.0336	0.9664	36.26	
60.5	1,186,603	22,290	0.0188	0.9812	35.04	
61.5	1,017,607	23,273	0.0229	0.9771	34.39	
62.5	789,798	55,104	0.0698	0.9302	33.60	
63.5	572,382	5,561	0.0097	0.9903	31.26	
64.5	560,024	55,971	0.0999	0.9001	30.95	
65.5	480,777	10,034	0.0209	0.9791	27.86	
66.5	465,779	11,722	0.0252	0.9748	27.28	
67.5	444,234	36,346	0.0818	0.9182	26.59	
68.5	405,082	16,419	0.0405	0.9595	24.42	
69.5	374,674	21,702	0.0579	0.9421	23.43	
70.5	330,466	3,857	0.0117	0.9883	22.07	
71.5	325,213	11,022	0.0339	0.9661	21.81	
72.5	302,013	36,742	0.1217	0.8783	21.07	
73.5	256,748	2,145	0.0084	0.9916	18.51	
74.5	246,600	16,465	0.0668	0.9332	18.35	
75.5	225,189	1,489	0.0066	0.9934	17.13	
76.5	222,130	4,064	0.0183	0.9817	17.02	
77.5	218,066	14,784	0.0678	0.9322	16.70	
78.5	201,836	2,264	0.0112	0.9888	15.57	

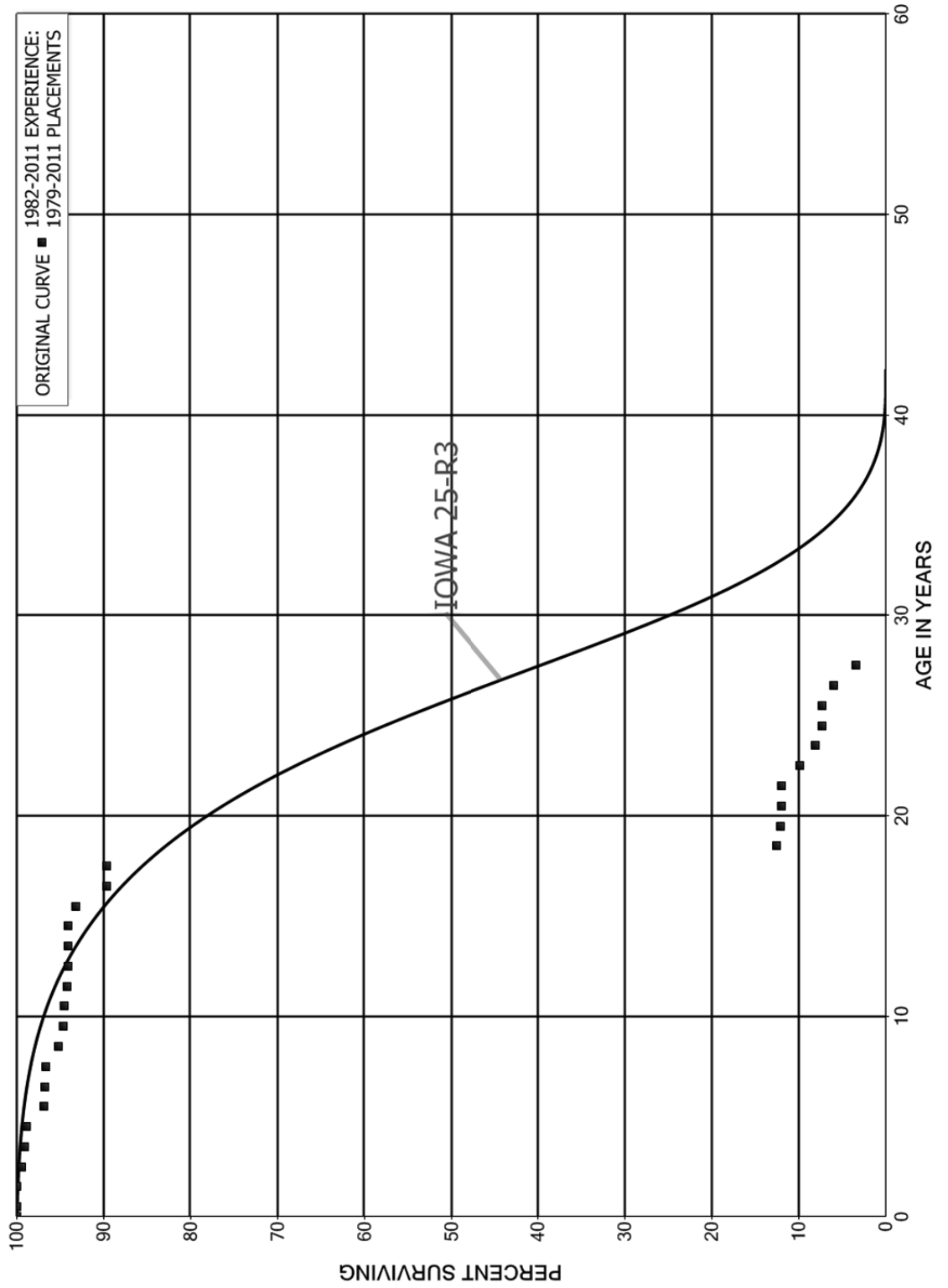
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 UTAH PROPERTY

ACCOUNT 362 STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1906-2011			EXPERIENCE BAND 1982-2011			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	198,540	3,279	0.0165	0.9835	15.40	
80.5	189,771	15,854	0.0835	0.9165	15.14	
81.5	156,301	46,623	0.2983	0.7017	13.88	
82.5	103,958	3,721	0.0358	0.9642	9.74	
83.5	90,859	10,862	0.1195	0.8805	9.39	
84.5	73,911	7,407	0.1002	0.8998	8.27	
85.5	64,801	9,207	0.1421	0.8579	7.44	
86.5	53,734	426	0.0079	0.9921	6.38	
87.5	50,306	210	0.0042	0.9958	6.33	
88.5	40,119		0.0000	1.0000	6.30	
89.5	39,371		0.0000	1.0000	6.30	
90.5	26,009		0.0000	1.0000	6.30	
91.5	25,977	4,000	0.1540	0.8460	6.30	
92.5	20,474		0.0000	1.0000	5.33	
93.5	8,353		0.0000	1.0000	5.33	
94.5	5,850		0.0000	1.0000	5.33	
95.5	4,480		0.0000	1.0000	5.33	
96.5	3,820		0.0000	1.0000	5.33	
97.5	3,820		0.0000	1.0000	5.33	
98.5	3,557		0.0000	1.0000	5.33	
99.5	3,157		0.0000	1.0000	5.33	
100.5	3,157	230	0.0728	0.9272	5.33	
101.5					4.95	

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 ACCOUNT 362.7 SUPERVISORY EQUIPMENT  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



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ACCOUNT 362.7 SUPERVISORY EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1979-2011

EXPERIENCE BAND 1982-2011

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	12,473,557		0.0000	1.0000	100.00
0.5	12,478,715	271	0.0000	1.0000	100.00
1.5	12,286,550	72,770	0.0059	0.9941	100.00
2.5	11,787,282	35,138	0.0030	0.9970	99.41
3.5	11,604,493	33,176	0.0029	0.9971	99.11
4.5	11,479,801	228,282	0.0199	0.9801	98.83
5.5	11,183,229	21,726	0.0019	0.9981	96.86
6.5	10,700,219	7,524	0.0007	0.9993	96.67
7.5	9,882,805	147,556	0.0149	0.9851	96.60
8.5	8,757,435	49,104	0.0056	0.9944	95.16
9.5	8,391,960	8,331	0.0010	0.9990	94.63
10.5	8,118,192	31,021	0.0038	0.9962	94.53
11.5	7,760,156	11,701	0.0015	0.9985	94.17
12.5	7,486,224		0.0000	1.0000	94.03
13.5	7,419,858		0.0000	1.0000	94.03
14.5	7,263,246	68,137	0.0094	0.9906	94.03
15.5	7,092,519	269,158	0.0379	0.9621	93.15
16.5	6,622,825	1,930	0.0003	0.9997	89.61
17.5	6,471,318	5,570,740	0.8608	0.1392	89.59
18.5	847,408	30,590	0.0361	0.9639	12.47
19.5	744,145	3,904	0.0052	0.9948	12.02
20.5	673,621	62	0.0001	0.9999	11.95
21.5	639,881	111,432	0.1741	0.8259	11.95
22.5	466,601	86,622	0.1856	0.8144	9.87
23.5	349,321	33,134	0.0949	0.9051	8.04
24.5	284,178		0.0000	1.0000	7.28
25.5	183,138	32,310	0.1764	0.8236	7.28
26.5	85,848	37,442	0.4361	0.5639	5.99
27.5	36,160		0.0000	1.0000	3.38
28.5	36,160	7,825	0.2164	0.7836	3.38
29.5	15,420		0.0000	1.0000	2.65
30.5	1,180		0.0000	1.0000	2.65
31.5	1,180	1,180	1.0000		2.65
32.5					



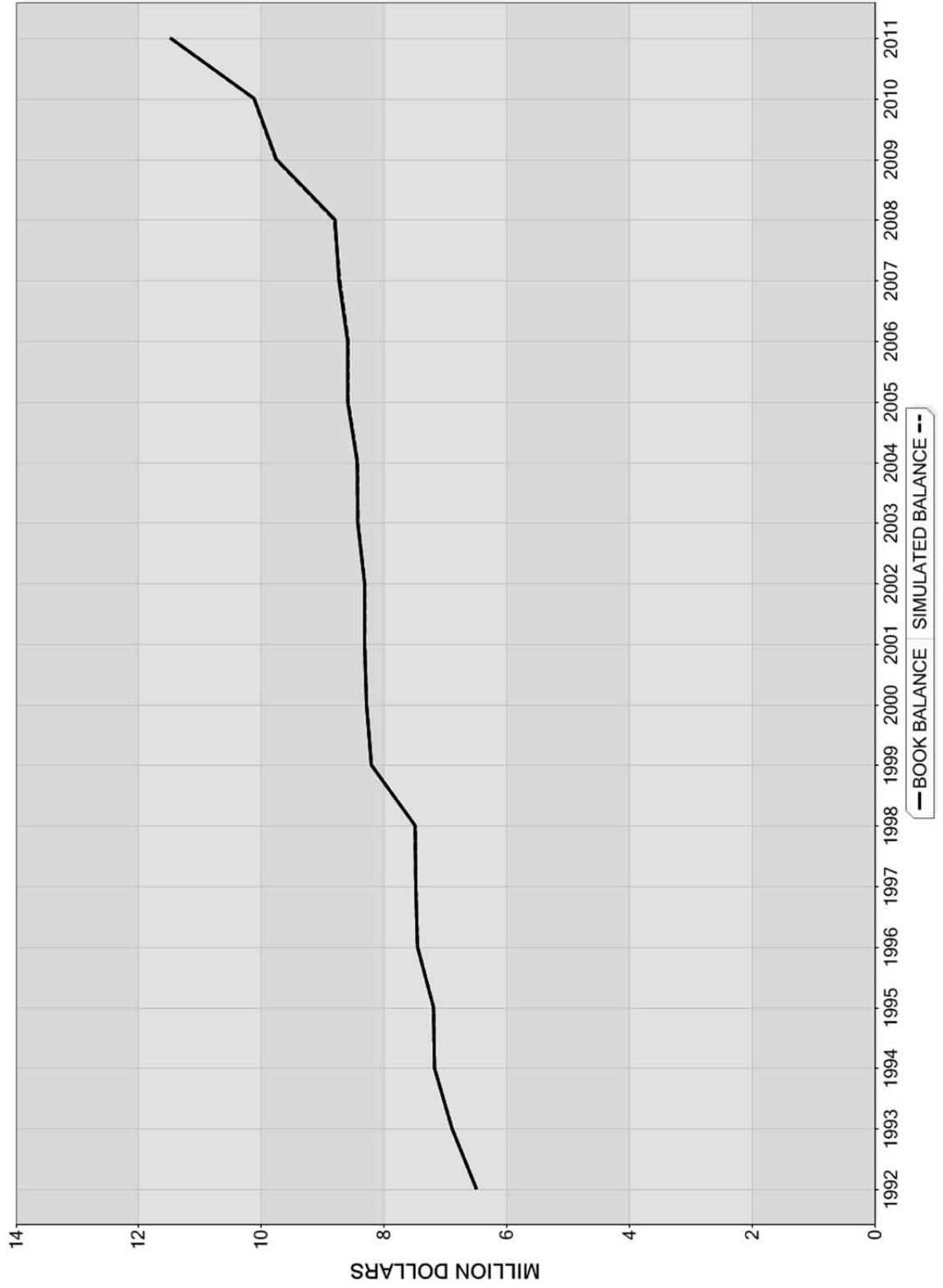


III-500

UTAH AND IDAHO PROPERTY



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 UTAH AND IDAHO PROPERTY  
 ACCOUNT 360.20 LAND RIGHTS  
 COMPARISON OF BOOK BALANCES  
 WITH BALANCES SIMULATED BY  
 SURVIVOR CURVE... 60-R4



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UTAH AND IDAHO PROPERTY

ACCOUNT 360.20 LAND RIGHTS

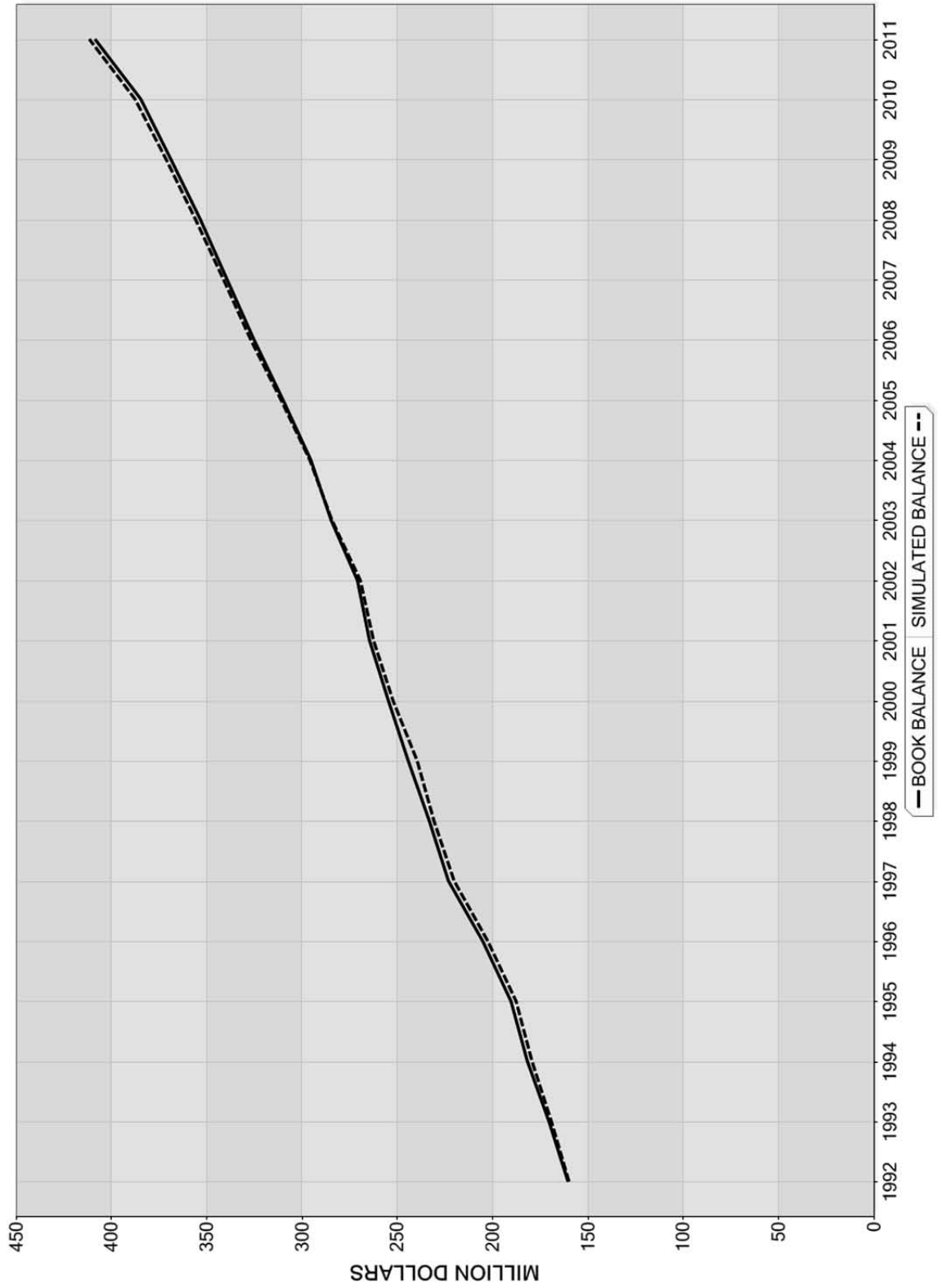
SIMULATED PLANT BALANCES BASED ON  
SURVIVOR CURVE... 60-R4

YEAR	BOOK BALANCE	SIMULATED BALANCE	DIFFERENCE
1992	6,501,159	6,501,101	58
1993	6,900,293	6,900,121	171
1994	7,187,030	7,186,710	320
1995	7,202,478	7,201,966	512
1996	7,464,083	7,463,327	757
1997	7,492,016	7,490,952	1,064
1998	7,502,618	7,501,182	1,436
1999	8,216,357	8,214,439	1,918
2000	8,295,552	8,293,036	2,516
2001	8,327,727	8,324,473	3,253
2002	8,327,727	8,323,568	4,159
2003	8,439,016	8,433,760	5,256
2004	8,447,717	8,441,128	6,589
2005	8,603,598	8,595,394	8,203
2006	8,604,741	8,594,606	10,135
2007	8,745,369	8,732,918	12,451
2008	8,806,752	8,819,880	13,128-
2009	9,764,635	9,774,482	9,847-
2010	10,125,854	10,131,805	5,951-
2011	11,494,705	11,496,040	1,335-

AVERAGE BOOK BALANCE	RESIDUAL MEASURE	CONFORM INDEX	RETIREMENTS EXPERIENCE	
			BEG	END
8,322,471	6,102	1363.9	0.0	1.6

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UTAH AND IDAHO PROPERTY  
ACCOUNT 364 POLES, TOWERS AND FIXTURES

COMPARISON OF BOOK BALANCES  
WITH BALANCES SIMULATED BY  
SURVIVOR CURVE... 50-R0.5



PACIFICORP  
UTAH AND IDAHO PROPERTY

ACCOUNT 364 POLES, TOWERS AND FIXTURES

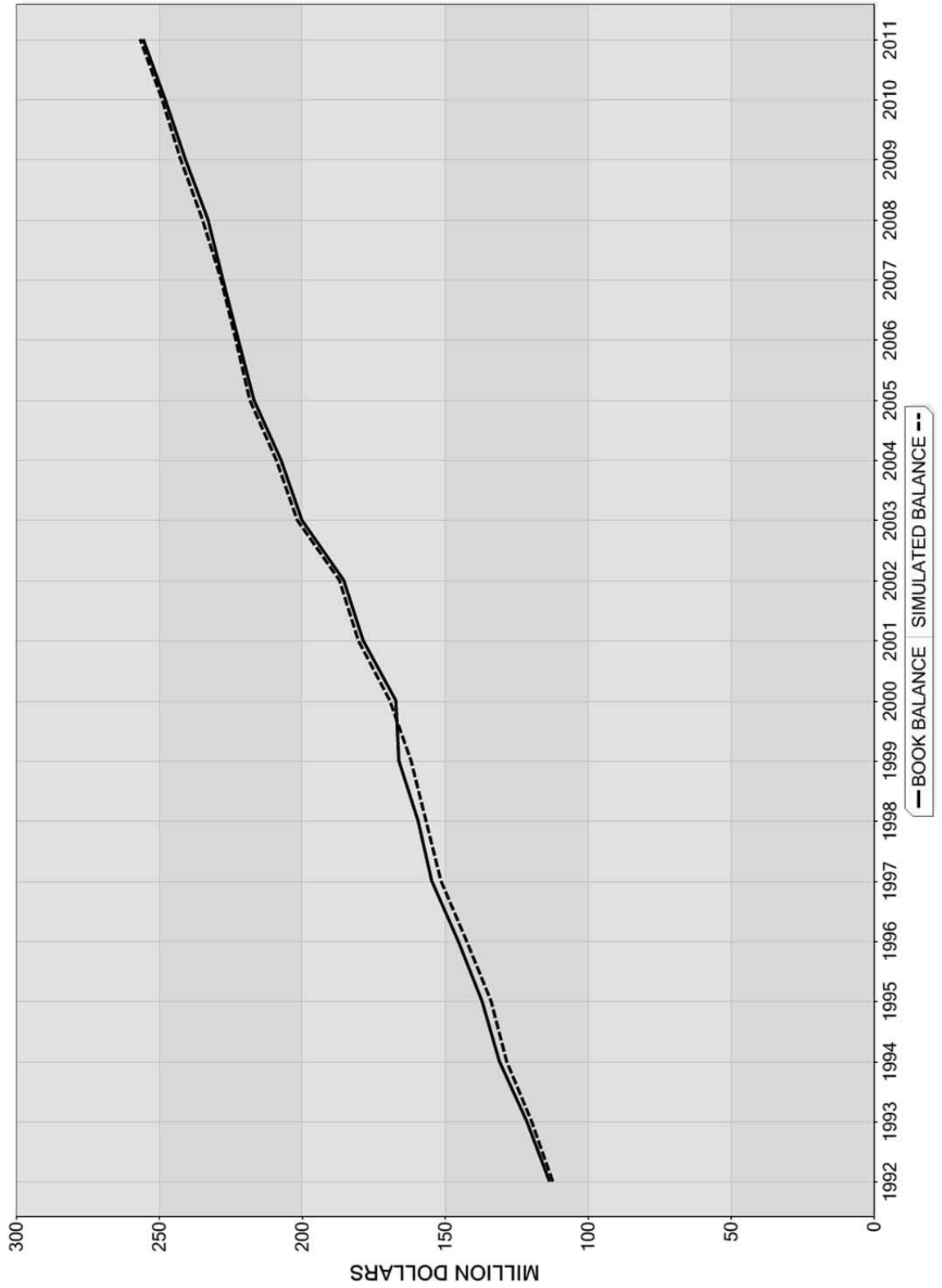
SIMULATED PLANT BALANCES BASED ON  
SURVIVOR CURVE... 50-R0.5

YEAR	BOOK BALANCE	SIMULATED BALANCE	DIFFERENCE
1992	160,727,763	160,215,389	512,374
1993	170,732,874	169,438,820	1,294,054
1994	182,037,465	179,607,321	2,430,144
1995	190,647,918	187,967,764	2,680,153
1996	205,496,408	202,818,006	2,678,402
1997	223,463,057	220,459,392	3,003,665
1998	233,494,678	231,040,784	2,453,894
1999	244,570,389	239,872,324	4,698,065
2000	254,972,600	252,541,587	2,431,014
2001	264,854,868	262,745,860	2,109,008
2002	271,217,916	269,667,985	1,549,931
2003	285,011,544	284,557,617	453,927
2004	295,615,006	296,166,390	551,384-
2005	310,232,118	311,273,862	1,041,745-
2006	325,443,644	327,158,753	1,715,109-
2007	339,541,509	341,408,430	1,866,921-
2008	353,562,700	356,107,193	2,544,493-
2009	369,054,528	371,544,652	2,490,124-
2010	384,780,722	387,817,977	3,037,255-
2011	408,882,119	411,852,187	2,970,068-

AVERAGE BOOK BALANCE	RESIDUAL MEASURE	CONFORM INDEX	RETIREMENTS EXPERIENCE	
			BEG	END
273,716,991	2,353,921	116.3	96.9	100.0

PACIFICORP  
UTAH AND IDAHO PROPERTY  
ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES

COMPARISON OF BOOK BALANCES  
WITH BALANCES SIMULATED BY  
SURVIVOR CURVE... 52-R0.5





PACIFICORP  
UTAH AND IDAHO PROPERTY

ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES

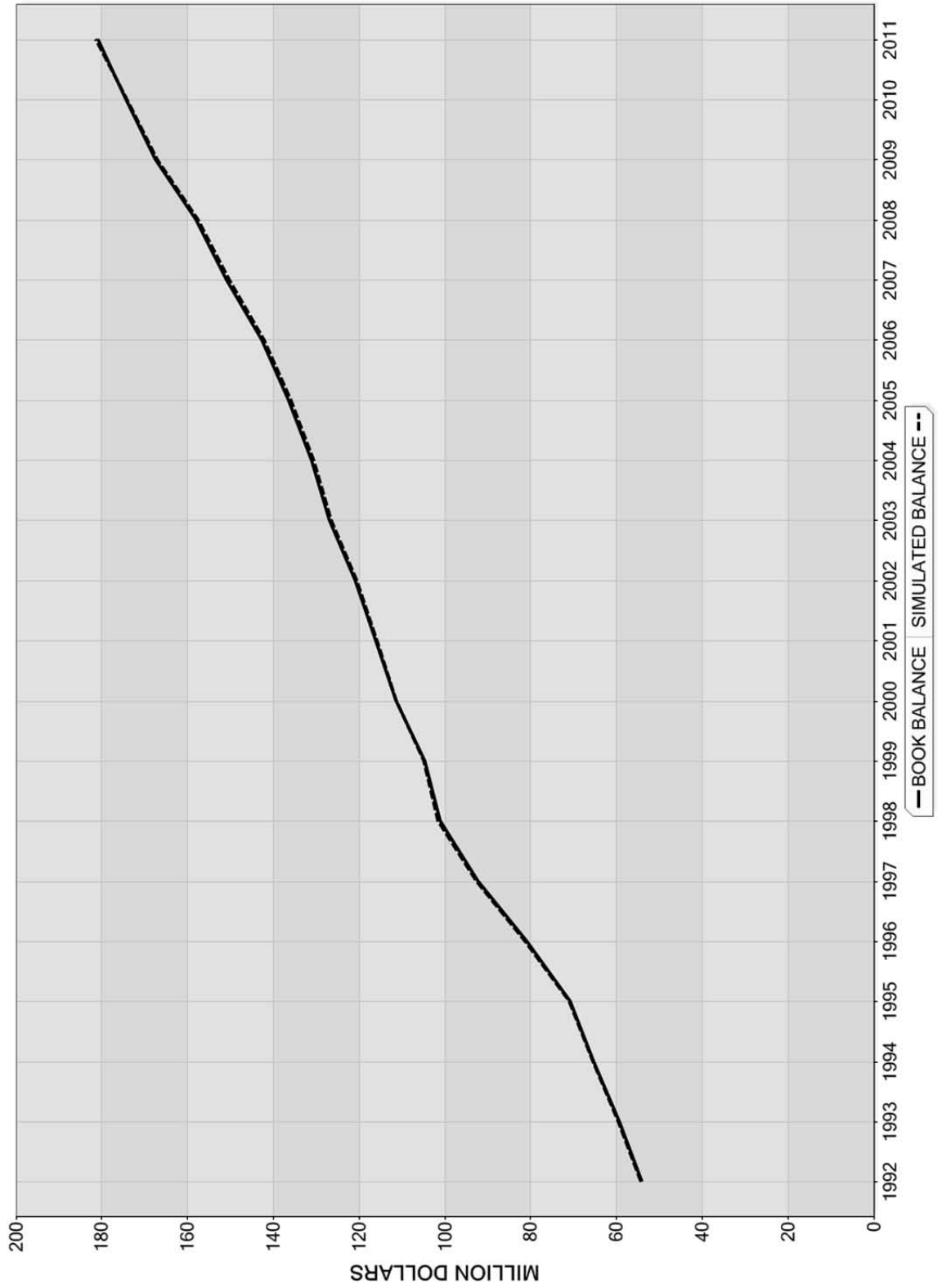
SIMULATED PLANT BALANCES BASED ON  
SURVIVOR CURVE... 52-R0.5

YEAR	BOOK BALANCE	SIMULATED BALANCE	DIFFERENCE
1992	113,620,859	112,496,579	1,124,279
1993	121,552,951	119,878,219	1,674,732
1994	131,148,857	128,622,386	2,526,471
1995	137,216,890	134,048,669	3,168,221
1996	145,557,553	142,617,392	2,940,161
1997	154,810,643	151,591,281	3,219,361
1998	159,588,097	156,813,279	2,774,818
1999	166,307,767	162,056,310	4,251,457
2000	167,365,346	169,459,304	2,093,957-
2001	178,816,343	180,517,925	1,701,582-
2002	185,577,892	187,081,362	1,503,471-
2003	200,208,110	201,837,595	1,629,485-
2004	207,517,358	209,178,226	1,660,868-
2005	216,996,206	218,454,537	1,458,331-
2006	222,429,104	223,348,181	919,077-
2007	227,835,896	228,484,944	649,048-
2008	233,074,208	235,017,241	1,943,034-
2009	240,968,714	242,628,324	1,659,610-
2010	248,041,986	249,154,961	1,112,975-
2011	255,725,411	256,807,191	1,081,780-

AVERAGE BOOK BALANCE	RESIDUAL MEASURE	CONFORM INDEX	RETIREMENTS EXPERIENCE	
			BEG	END
185,718,010	2,151,258	86.3	94.5	100.0

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UTAH AND IDAHO PROPERTY  
ACCOUNT 366 UNDERGROUND CONDUIT

COMPARISON OF BOOK BALANCES  
WITH BALANCES SIMULATED BY  
SURVIVOR CURVE... 60-R2



PACIFICORP  
UTAH AND IDAHO PROPERTY

ACCOUNT 366 UNDERGROUND CONDUIT

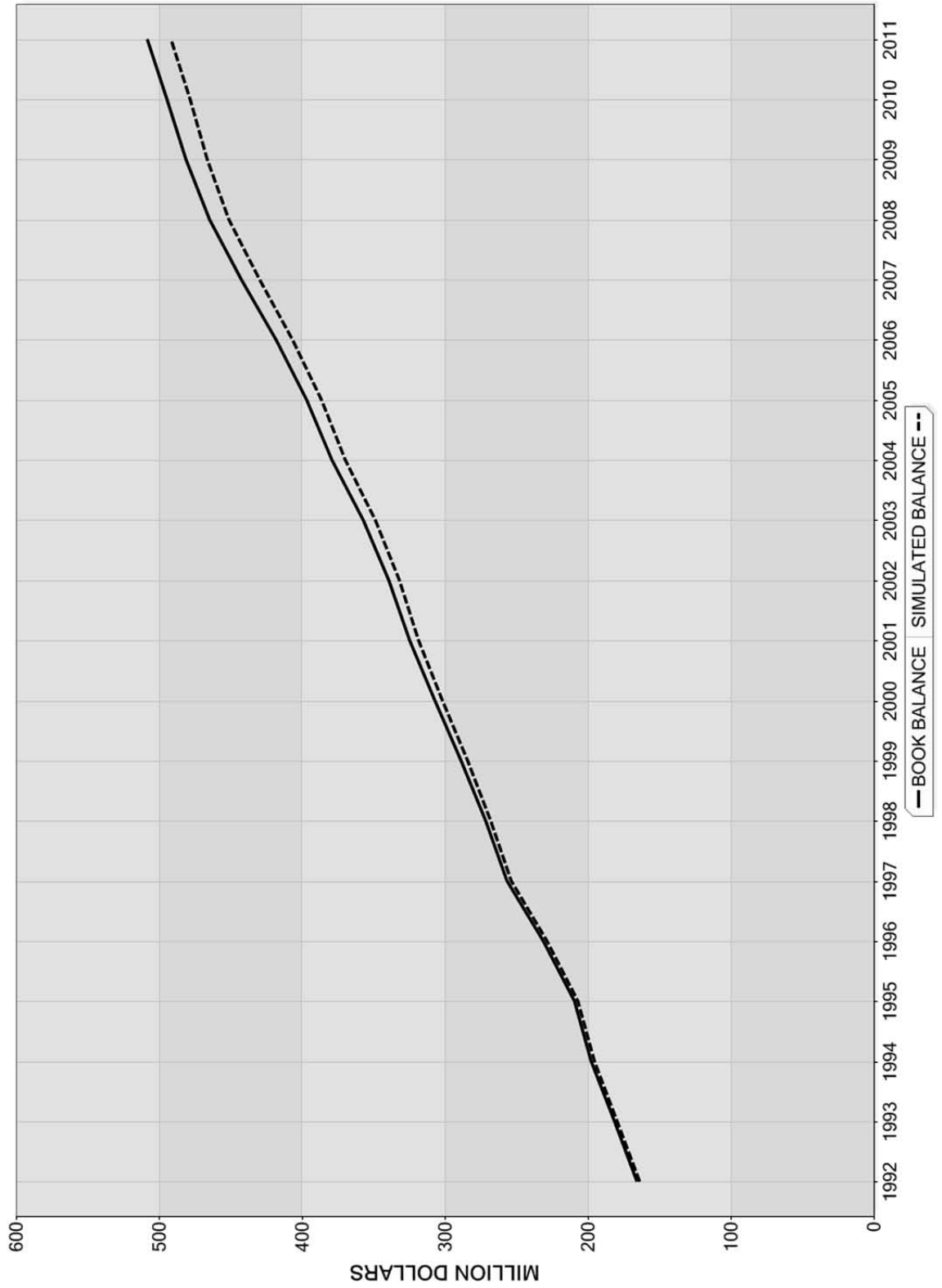
SIMULATED PLANT BALANCES BASED ON  
SURVIVOR CURVE... 60-R2

YEAR	BOOK BALANCE	SIMULATED BALANCE	DIFFERENCE
1992	54,188,883	54,458,785	269,902-
1993	59,473,982	59,740,844	266,862-
1994	65,469,543	65,638,729	169,187-
1995	70,930,057	71,175,120	245,062-
1996	81,061,885	81,491,865	429,980-
1997	92,436,422	92,854,444	418,022-
1998	101,237,341	101,773,860	536,518-
1999	104,841,483	105,082,153	240,670-
2000	111,550,290	111,485,196	65,094
2001	116,279,338	115,979,488	299,850
2002	121,063,321	120,695,250	368,071
2003	127,077,045	126,643,518	433,527
2004	131,260,482	130,742,451	518,031
2005	136,622,509	136,061,306	561,203
2006	142,852,280	142,316,475	535,805
2007	151,091,807	150,424,787	667,020
2008	158,205,860	157,717,409	488,451
2009	167,657,401	167,218,873	438,528
2010	174,513,921	174,279,611	234,310
2011	181,035,192	181,576,186	540,994-

AVERAGE BOOK BALANCE	RESIDUAL MEASURE	CONFORM INDEX	RETIREMENTS EXPERIENCE	
			BEG	END
117,442,452	415,300	282.8	81.5	98.4

PACIFICORP  
UTAH AND IDAHO PROPERTY  
ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

COMPARISON OF BOOK BALANCES  
WITH BALANCES SIMULATED BY  
SURVIVOR CURVE... 50-R2



PACIFICORP  
UTAH AND IDAHO PROPERTY

ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

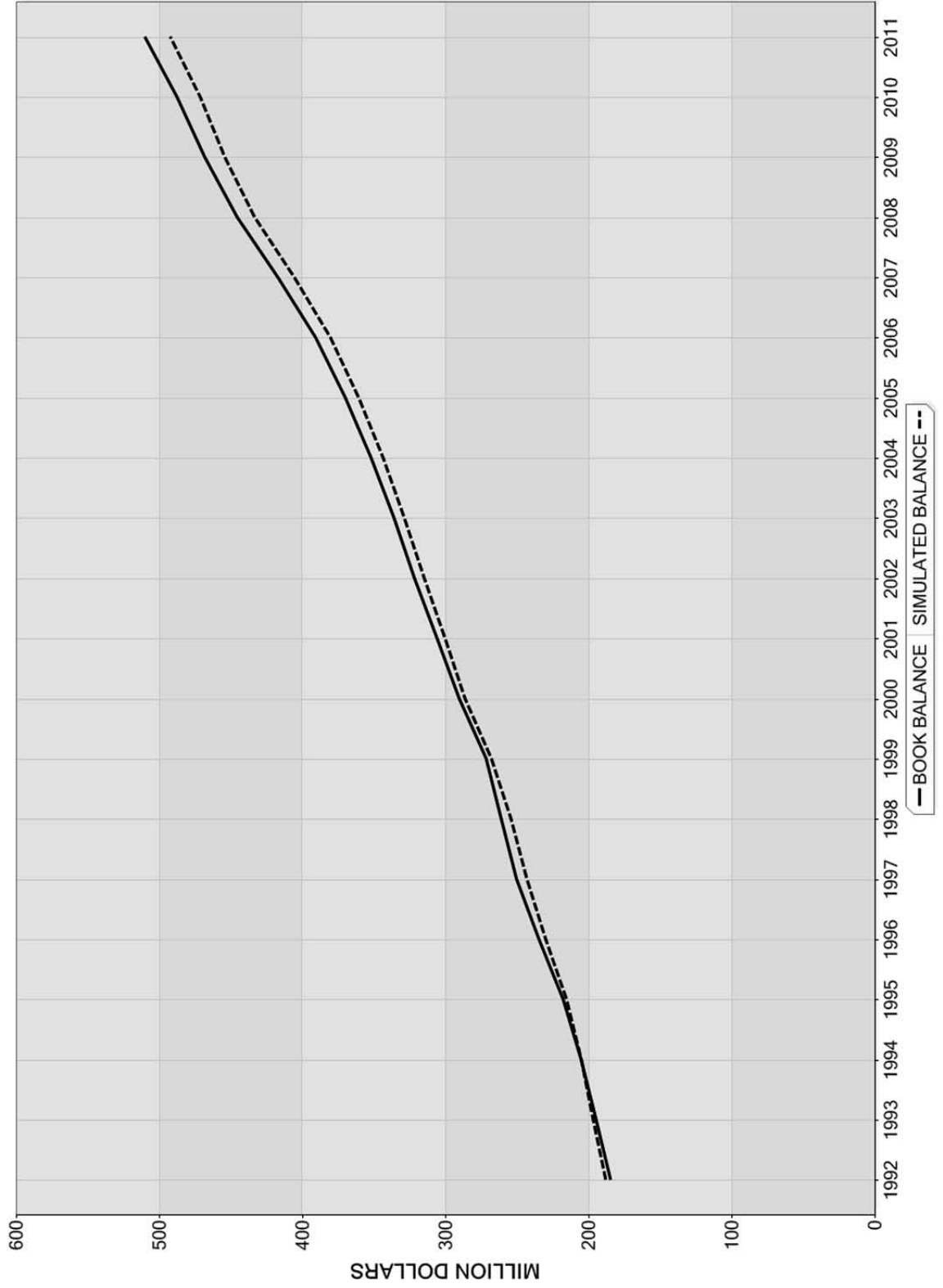
SIMULATED PLANT BALANCES BASED ON  
SURVIVOR CURVE... 50-R2

YEAR	BOOK BALANCE	SIMULATED BALANCE	DIFFERENCE
1992	166,033,593	164,192,404	1,841,189
1993	181,772,089	179,895,495	1,876,594
1994	198,088,396	195,796,368	2,292,028
1995	209,756,718	207,358,091	2,398,627
1996	231,584,079	228,984,468	2,599,611
1997	256,962,835	254,004,728	2,958,107
1998	271,858,745	268,383,475	3,475,270
1999	289,095,025	284,506,183	4,588,842
2000	307,394,459	302,127,919	5,266,540
2001	325,068,075	318,838,881	6,229,193
2002	339,628,460	332,216,514	7,411,945
2003	357,501,913	349,055,970	8,445,943
2004	379,418,372	370,054,571	9,363,801
2005	397,096,455	386,735,182	10,361,273
2006	418,496,730	406,965,507	11,531,223
2007	442,752,704	429,992,408	12,760,296
2008	465,032,656	451,531,456	13,501,200
2009	481,534,057	466,652,906	14,881,152
2010	494,824,148	478,629,787	16,194,361
2011	508,616,225	492,031,495	16,584,730

AVERAGE BOOK BALANCE	RESIDUAL MEASURE	CONFORM INDEX	RETIREMENTS EXPERIENCE	
			BEG	END
336,125,787	9,195,772	36.6	98.3	100.0

PACIFICORP  
UTAH AND IDAHO PROPERTY  
ACCOUNT 368 LINE TRANSFORMERS

COMPARISON OF BOOK BALANCES  
WITH BALANCES SIMULATED BY  
SURVIVOR CURVE... 45-R0.5



PACIFICORP  
UTAH AND IDAHO PROPERTY

ACCOUNT 368 LINE TRANSFORMERS

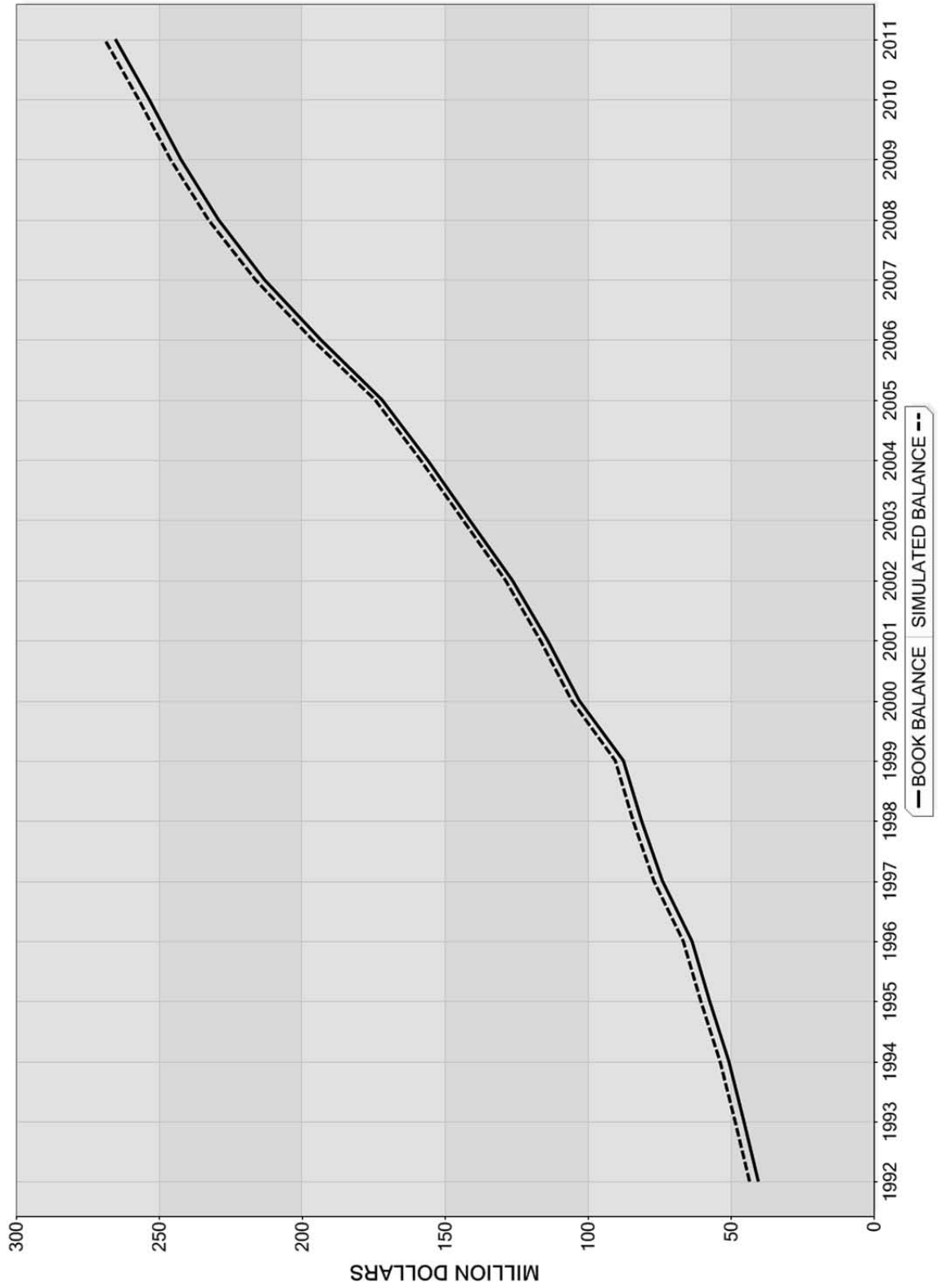
SIMULATED PLANT BALANCES BASED ON  
SURVIVOR CURVE... 45-R0.5

YEAR	BOOK BALANCE	SIMULATED BALANCE	DIFFERENCE
1992	184,945,138	188,333,955	3,388,817-
1993	195,065,516	197,122,328	2,056,812-
1994	205,524,935	205,392,376	132,558
1995	218,106,806	215,726,151	2,380,655
1996	235,030,215	230,300,158	4,730,056
1997	250,664,887	243,435,171	7,229,716
1998	261,368,915	254,524,288	6,844,627
1999	271,869,164	268,218,613	3,650,552
2000	290,727,003	286,673,078	4,053,925
2001	306,192,448	300,608,116	5,584,332
2002	321,989,590	315,146,108	6,843,482
2003	336,254,419	329,066,447	7,187,972
2004	352,282,485	343,850,396	8,432,088
2005	370,290,317	360,956,048	9,334,269
2006	391,056,504	380,709,016	10,347,487
2007	417,402,240	405,924,355	11,477,886
2008	445,834,941	433,653,669	12,181,273
2009	468,548,059	454,538,796	14,009,262
2010	487,964,307	471,724,534	16,239,772
2011	510,458,127	492,653,881	17,804,246

AVERAGE BOOK BALANCE	RESIDUAL MEASURE	CONFORM INDEX	RETIREMENTS EXPERIENCE	
			BEG	END
326,078,801	9,013,162	36.2	100.0	100.0

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UTAH AND IDAHO PROPERTY  
ACCOUNT 369 SERVICES

COMPARISON OF BOOK BALANCES  
WITH BALANCES SIMULATED BY  
SURVIVOR CURVE... 55-S5





PACIFICORP  
UTAH AND IDAHO PROPERTY

ACCOUNT 369 SERVICES

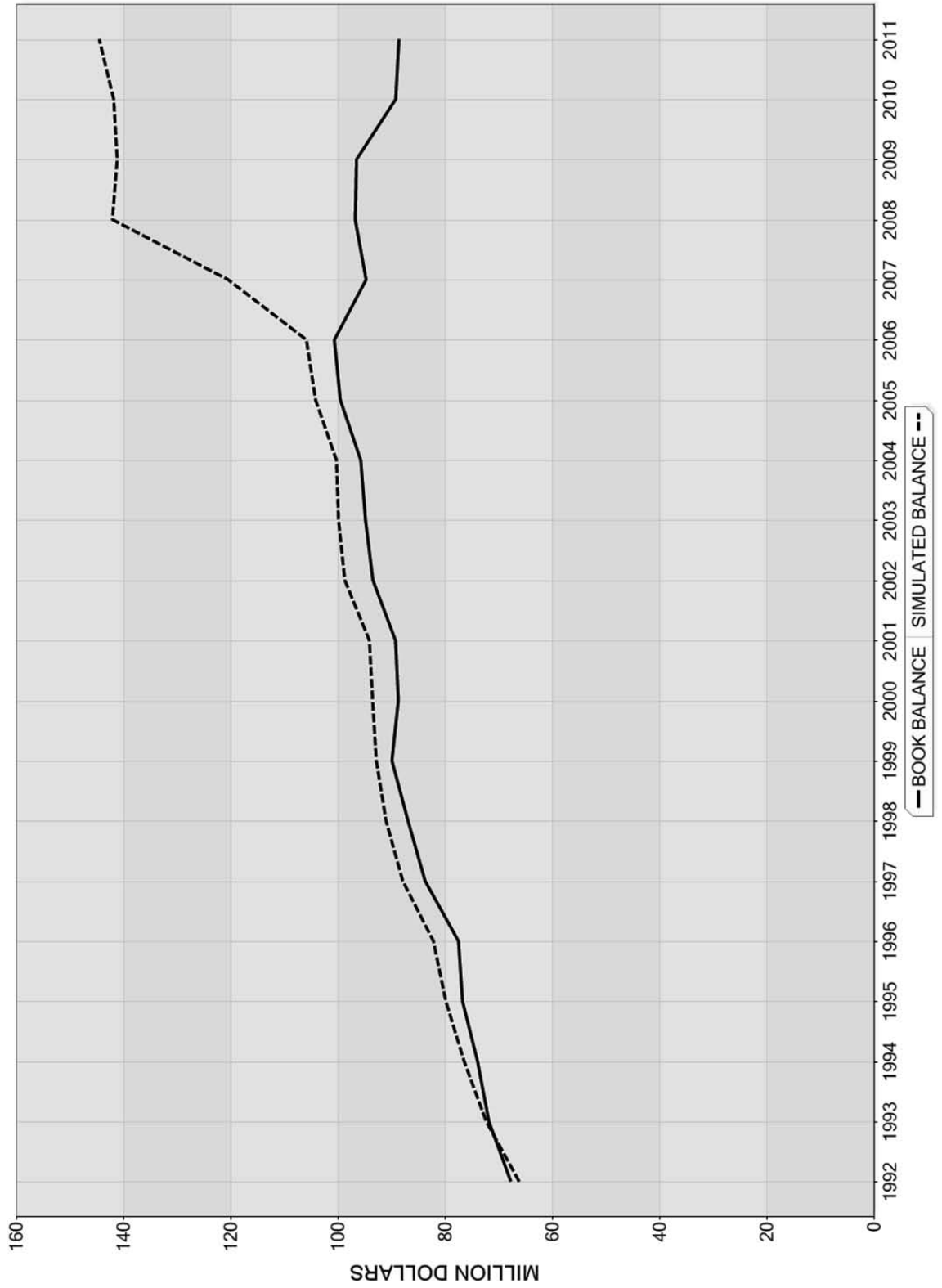
SIMULATED PLANT BALANCES BASED ON  
SURVIVOR CURVE... 55-S5

YEAR	BOOK BALANCE	SIMULATED BALANCE	DIFFERENCE
1992	40,570,239	43,639,244	3,069,005-
1993	45,622,096	48,697,124	3,075,028-
1994	50,896,769	53,976,200	3,079,432-
1995	57,598,561	60,706,444	3,107,883-
1996	63,804,963	66,858,605	3,053,642-
1997	74,134,248	77,120,772	2,986,524-
1998	81,430,332	84,378,215	2,947,883-
1999	87,770,971	90,614,905	2,843,935-
2000	103,226,573	105,857,860	2,631,287-
2001	114,269,764	116,803,109	2,533,346-
2002	126,618,477	129,023,844	2,405,367-
2003	141,562,242	143,864,914	2,302,672-
2004	156,271,780	158,714,937	2,443,158-
2005	172,164,064	174,615,806	2,451,742-
2006	193,618,056	196,538,801	2,920,745-
2007	213,353,236	216,503,251	3,150,015-
2008	229,437,527	232,969,412	3,531,885-
2009	242,536,870	246,169,434	3,632,565-
2010	253,645,982	257,326,533	3,680,552-
2011	265,472,440	269,237,363	3,764,923-

AVERAGE BOOK BALANCE	RESIDUAL MEASURE	CONFORM INDEX	RETIREMENTS EXPERIENCE	
			BEG	END
135,700,259	3,010,750	45.1	100.0	100.0

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UTAH AND IDAHO PROPERTY  
ACCOUNT 370 METERS

COMPARISON OF BOOK BALANCES  
WITH BALANCES SIMULATED BY  
SURVIVOR CURVE... 25-S5



PACIFICORP  
UTAH AND IDAHO PROPERTY

ACCOUNT 370 METERS

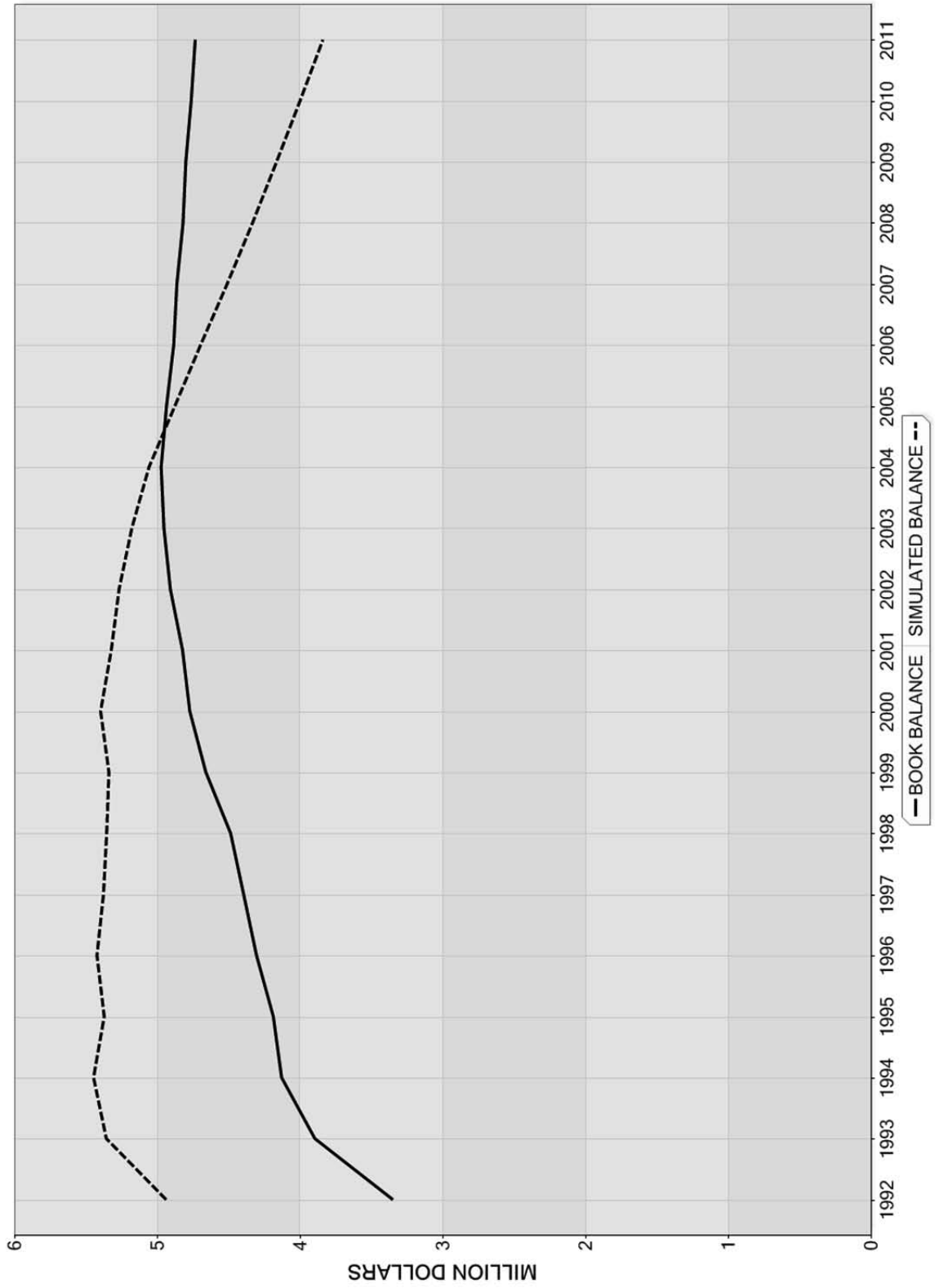
SIMULATED PLANT BALANCES BASED ON  
SURVIVOR CURVE... 25-S5

YEAR	BOOK BALANCE	SIMULATED BALANCE	DIFFERENCE
1992	67,806,142	66,253,126	1,553,016
1993	71,906,057	72,402,256	496,199-
1994	74,023,793	76,524,520	2,500,727-
1995	76,822,432	79,929,911	3,107,479-
1996	77,578,925	82,249,367	4,670,442-
1997	83,797,916	87,972,956	4,175,039-
1998	86,982,750	91,084,986	4,102,236-
1999	89,982,469	92,906,935	2,924,466-
2000	88,789,002	93,590,413	4,801,411-
2001	89,318,326	94,202,875	4,884,549-
2002	93,539,381	98,773,267	5,233,886-
2003	94,917,756	99,950,441	5,032,685-
2004	95,811,110	100,339,888	4,528,778-
2005	99,618,140	104,234,811	4,616,672-
2006	100,728,335	105,939,576	5,211,241-
2007	94,804,459	120,549,825	25,745,367-
2008	96,841,731	142,128,796	45,287,065-
2009	96,596,257	141,230,952	44,634,696-
2010	89,279,850	141,884,924	52,605,074-
2011	88,679,843	144,585,316	55,905,473-

AVERAGE BOOK BALANCE	RESIDUAL MEASURE	CONFORM INDEX	RETIREMENTS EXPERIENCE	
			BEG	END
87,891,234	23,292,189	3.8	100.0	100.0

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UTAH AND IDAHO PROPERTY  
ACCOUNT 371 INSTALLATIONS ON CUSTOMER PREMISES

COMPARISON OF BOOK BALANCES  
WITH BALANCES SIMULATED BY  
SURVIVOR CURVE... 25-L0



PACIFICORP  
UTAH AND IDAHO PROPERTY

ACCOUNT 371 INSTALLATIONS ON CUSTOMER PREMISES

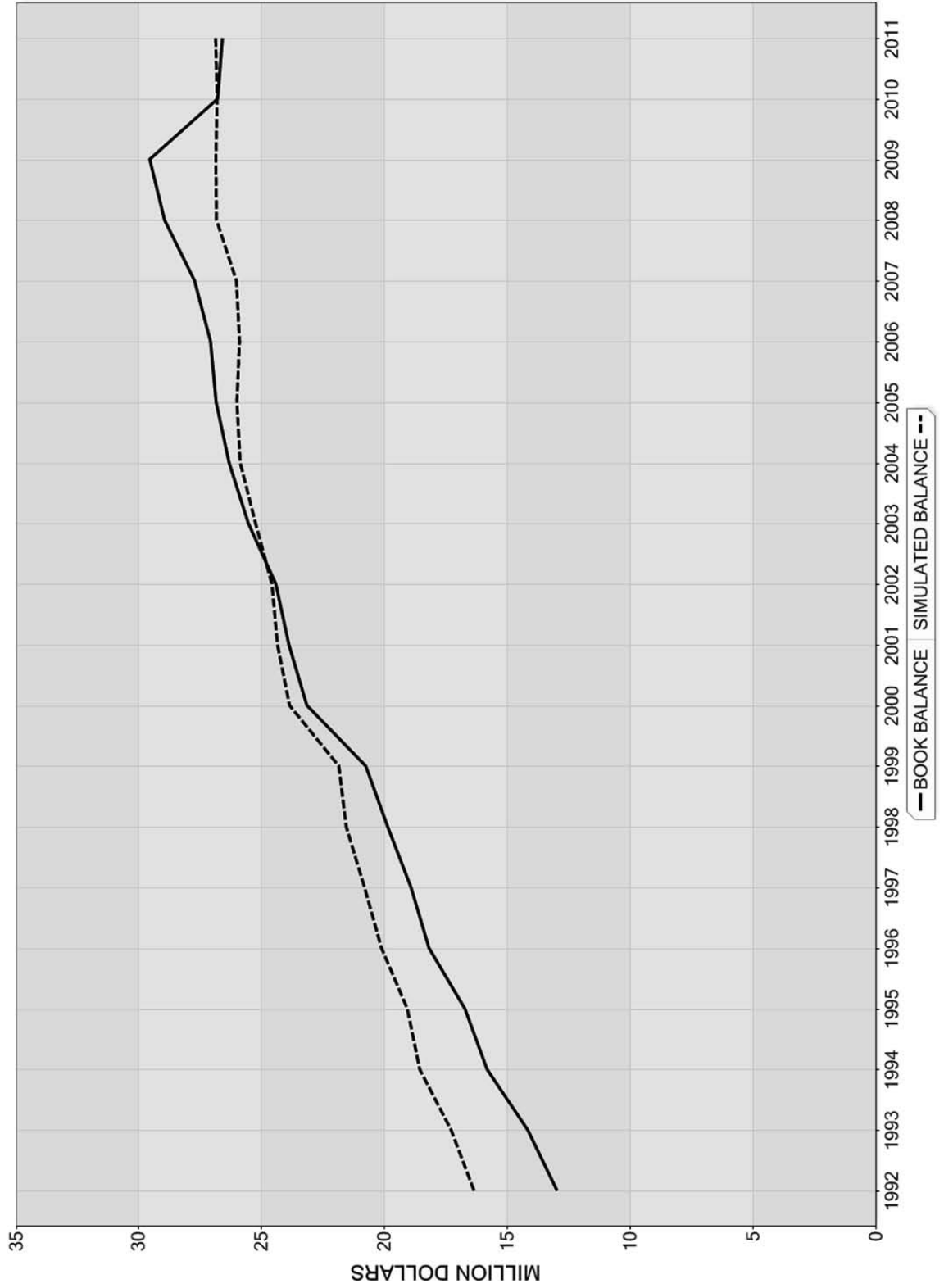
SIMULATED PLANT BALANCES BASED ON  
SURVIVOR CURVE... 25-L0

YEAR	BOOK BALANCE	SIMULATED BALANCE	DIFFERENCE
1992	3,351,944	4,940,513	1,588,568-
1993	3,898,907	5,359,808	1,460,901-
1994	4,131,945	5,449,312	1,317,367-
1995	4,190,042	5,374,563	1,184,520-
1996	4,307,635	5,425,335	1,117,700-
1997	4,397,895	5,379,801	981,907-
1998	4,488,927	5,357,362	868,435-
1999	4,662,550	5,341,575	679,025-
2000	4,775,187	5,399,951	624,764-
2001	4,825,765	5,325,131	499,366-
2002	4,911,484	5,270,405	358,921-
2003	4,956,172	5,181,117	224,945-
2004	4,975,712	5,060,781	85,069-
2005	4,937,997	4,879,726	58,270
2006	4,887,628	4,699,309	188,319
2007	4,865,608	4,513,188	352,420
2008	4,822,435	4,335,464	486,971
2009	4,803,079	4,167,283	635,796
2010	4,765,218	4,002,427	762,791
2011	4,737,137	3,842,441	894,696

AVERAGE BOOK BALANCE	RESIDUAL MEASURE	CONFORM INDEX	RETIREMENTS EXPERIENCE	
			BEG	END
4,584,663	843,745	5.4	64.6	91.1

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UTAH AND IDAHO PROPERTY  
ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEMS

COMPARISON OF BOOK BALANCES  
WITH BALANCES SIMULATED BY  
SURVIVOR CURVE... 25-R0.5



PACIFICORP  
UTAH AND IDAHO PROPERTY

ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEMS

SIMULATED PLANT BALANCES BASED ON  
SURVIVOR CURVE... 25-R0.5

YEAR	BOOK BALANCE	SIMULATED BALANCE	DIFFERENCE
1992	12,992,299	16,374,636	3,382,337-
1993	14,187,210	17,306,781	3,119,571-
1994	15,843,901	18,586,421	2,742,519-
1995	16,747,172	19,092,298	2,345,126-
1996	18,209,164	20,143,148	1,933,984-
1997	18,941,070	20,834,792	1,893,721-
1998	19,892,004	21,578,991	1,686,987-
1999	20,783,821	21,881,120	1,097,298-
2000	23,180,802	23,888,058	707,256-
2001	23,914,097	24,378,889	464,791-
2002	24,445,419	24,604,958	159,539-
2003	25,563,626	25,270,254	293,372
2004	26,350,044	25,895,988	454,056
2005	26,878,898	26,031,764	847,134
2006	27,106,295	25,923,420	1,182,875
2007	27,755,447	26,052,017	1,703,429
2008	28,976,940	26,861,045	2,115,895
2009	29,579,290	26,889,707	2,689,584
2010	26,809,619	26,838,498	28,879-
2011	26,619,841	26,895,507	275,666-

AVERAGE BOOK BALANCE	RESIDUAL MEASURE	CONFORM INDEX	RETIREMENTS EXPERIENCE	
			BEG	END
22,738,848	1,780,583	12.8	100.0	100.0

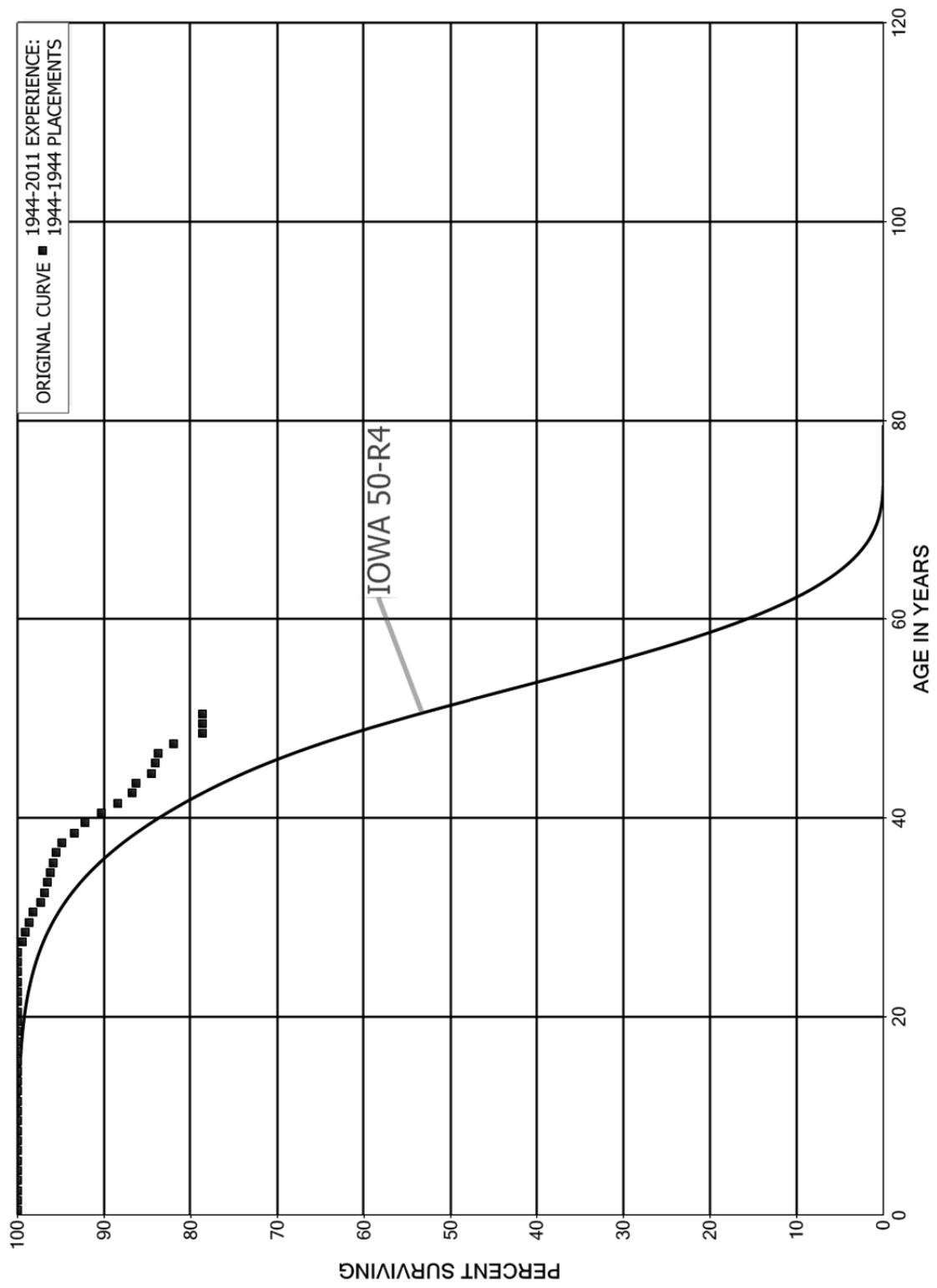
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IDAHO PROPERTY





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 IDAHO PROPERTY  
 ACCOUNT 360.20 LAND RIGHTS  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



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IDAHO PROPERTY

ACCOUNT 360.20 LAND RIGHTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1944-1944			EXPERIENCE BAND 1944-2011		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	48,923		0.0000	1.0000	100.00
0.5	48,923		0.0000	1.0000	100.00
1.5	48,923		0.0000	1.0000	100.00
2.5	48,923		0.0000	1.0000	100.00
3.5	48,923		0.0000	1.0000	100.00
4.5	48,923		0.0000	1.0000	100.00
5.5	48,923		0.0000	1.0000	100.00
6.5	48,923		0.0000	1.0000	100.00
7.5	48,923		0.0000	1.0000	100.00
8.5	48,923		0.0000	1.0000	100.00
9.5	48,923		0.0000	1.0000	100.00
10.5	48,923		0.0000	1.0000	100.00
11.5	48,923		0.0000	1.0000	100.00
12.5	48,923		0.0000	1.0000	100.00
13.5	48,923		0.0000	1.0000	100.00
14.5	48,923		0.0000	1.0000	100.00
15.5	48,923		0.0000	1.0000	100.00
16.5	48,923		0.0000	1.0000	100.00
17.5	48,923		0.0000	1.0000	100.00
18.5	48,923		0.0000	1.0000	100.00
19.5	48,923		0.0000	1.0000	100.00
20.5	48,923		0.0000	1.0000	100.00
21.5	48,923		0.0000	1.0000	100.00
22.5	48,923		0.0000	1.0000	100.00
23.5	48,923		0.0000	1.0000	100.00
24.5	48,923		0.0000	1.0000	100.00
25.5	48,923		0.0000	1.0000	100.00
26.5	48,923	311	0.0064	0.9936	100.00
27.5	48,612	173	0.0036	0.9964	99.36
28.5	48,439	169	0.0035	0.9965	99.01
29.5	48,269	259	0.0054	0.9946	98.66
30.5	48,011	439	0.0092	0.9908	98.14
31.5	47,571	211	0.0044	0.9956	97.24
32.5	47,360	128	0.0027	0.9973	96.80
33.5	47,231	153	0.0032	0.9968	96.54
34.5	47,078	174	0.0037	0.9963	96.23
35.5	46,904	185	0.0039	0.9961	95.87
36.5	46,719	318	0.0068	0.9932	95.50
37.5	46,401	717	0.0154	0.9846	94.85
38.5	45,685	573	0.0125	0.9875	93.38

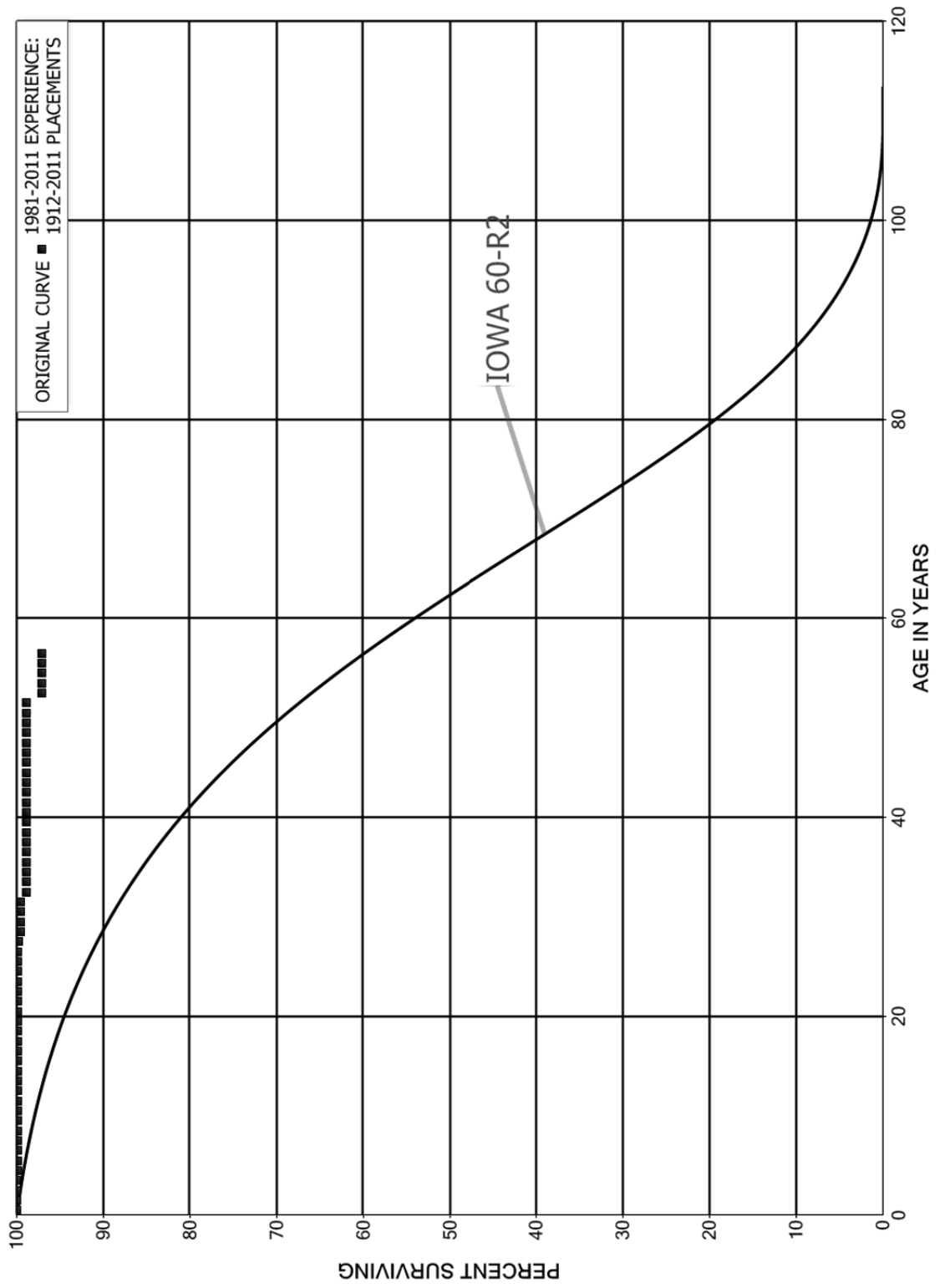
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 IDAHO PROPERTY

ACCOUNT 360.20 LAND RIGHTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1944-1944			EXPERIENCE BAND 1944-2011			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	45,112	949	0.0210	0.9790	92.21	
40.5	44,163	918	0.0208	0.9792	90.27	
41.5	43,245	842	0.0195	0.9805	88.39	
42.5	42,403	191	0.0045	0.9955	86.67	
43.5	42,213	882	0.0209	0.9791	86.28	
44.5	41,331	215	0.0052	0.9948	84.48	
45.5	41,115	179	0.0044	0.9956	84.04	
46.5	40,936	849	0.0207	0.9793	83.67	
47.5	40,086	1,647	0.0411	0.9589	81.94	
48.5	38,439		0.0000	1.0000	78.57	
49.5	38,439		0.0000	1.0000	78.57	
50.5					78.57	

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 IDAHO PROPERTY  
 ACCOUNT 361 STRUCTURES AND IMPROVEMENTS  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



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IDAHO PROPERTY

ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1912-2011			EXPERIENCE BAND 1981-2011		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,951,060		0.0000	1.0000	100.00
0.5	1,550,793		0.0000	1.0000	100.00
1.5	1,419,420		0.0000	1.0000	100.00
2.5	1,376,613		0.0000	1.0000	100.00
3.5	1,385,986	2,208	0.0016	0.9984	100.00
4.5	681,117		0.0000	1.0000	99.84
5.5	715,164		0.0000	1.0000	99.84
6.5	715,391		0.0000	1.0000	99.84
7.5	716,234		0.0000	1.0000	99.84
8.5	719,971		0.0000	1.0000	99.84
9.5	704,726		0.0000	1.0000	99.84
10.5	671,685		0.0000	1.0000	99.84
11.5	657,535		0.0000	1.0000	99.84
12.5	666,545		0.0000	1.0000	99.84
13.5	679,330		0.0000	1.0000	99.84
14.5	667,524		0.0000	1.0000	99.84
15.5	653,435		0.0000	1.0000	99.84
16.5	530,382	0	0.0000	1.0000	99.84
17.5	540,903		0.0000	1.0000	99.84
18.5	510,773		0.0000	1.0000	99.84
19.5	503,832		0.0000	1.0000	99.84
20.5	500,643		0.0000	1.0000	99.84
21.5	496,256		0.0000	1.0000	99.84
22.5	437,154		0.0000	1.0000	99.84
23.5	400,370		0.0000	1.0000	99.84
24.5	413,359		0.0000	1.0000	99.84
25.5	425,435	252	0.0006	0.9994	99.84
26.5	391,310	134	0.0003	0.9997	99.78
27.5	394,118	810	0.0021	0.9979	99.75
28.5	394,204		0.0000	1.0000	99.54
29.5	354,058		0.0000	1.0000	99.54
30.5	326,152		0.0000	1.0000	99.54
31.5	269,752	1,865	0.0069	0.9931	99.54
32.5	234,342		0.0000	1.0000	98.85
33.5	193,356		0.0000	1.0000	98.85
34.5	182,636		0.0000	1.0000	98.85
35.5	178,635		0.0000	1.0000	98.85
36.5	127,365		0.0000	1.0000	98.85
37.5	123,976		0.0000	1.0000	98.85
38.5	112,692		0.0000	1.0000	98.85

PACIFICORP  
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ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1912-2011			EXPERIENCE BAND 1981-2011		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	108,955		0.0000	1.0000	98.85
40.5	106,764		0.0000	1.0000	98.85
41.5	101,039		0.0000	1.0000	98.85
42.5	94,447		0.0000	1.0000	98.85
43.5	85,251		0.0000	1.0000	98.85
44.5	72,466		0.0000	1.0000	98.85
45.5	69,848		0.0000	1.0000	98.85
46.5	68,493		0.0000	1.0000	98.85
47.5	64,439		0.0000	1.0000	98.85
48.5	53,917		0.0000	1.0000	98.85
49.5	49,041		0.0000	1.0000	98.85
50.5	26,361		0.0000	1.0000	98.85
51.5	26,361	474	0.0180	0.9820	98.85
52.5	24,709		0.0000	1.0000	97.07
53.5	20,614		0.0000	1.0000	97.07
54.5	19,334		0.0000	1.0000	97.07
55.5	18,735		0.0000	1.0000	97.07
56.5	7,461		0.0000	1.0000	97.07
57.5	4,735		0.0000	1.0000	97.07
58.5	2,031		0.0000	1.0000	97.07
59.5	1,135		0.0000	1.0000	97.07
60.5	1,438		0.0000	1.0000	97.07
61.5	1,592		0.0000	1.0000	97.07
62.5	1,592		0.0000	1.0000	97.07
63.5	1,438		0.0000	1.0000	97.07
64.5	1,385		0.0000	1.0000	97.07
65.5	1,162		0.0000	1.0000	97.07
66.5	1,162		0.0000	1.0000	97.07
67.5	2,459		0.0000	1.0000	97.07
68.5	3,211		0.0000	1.0000	97.07
69.5	3,128		0.0000	1.0000	97.07
70.5	3,128		0.0000	1.0000	97.07
71.5	3,128		0.0000	1.0000	97.07
72.5	3,128		0.0000	1.0000	97.07
73.5	3,128		0.0000	1.0000	97.07
74.5	3,128		0.0000	1.0000	97.07
75.5	3,128		0.0000	1.0000	97.07
76.5	3,128		0.0000	1.0000	97.07
77.5	3,128		0.0000	1.0000	97.07
78.5	3,128		0.0000	1.0000	97.07

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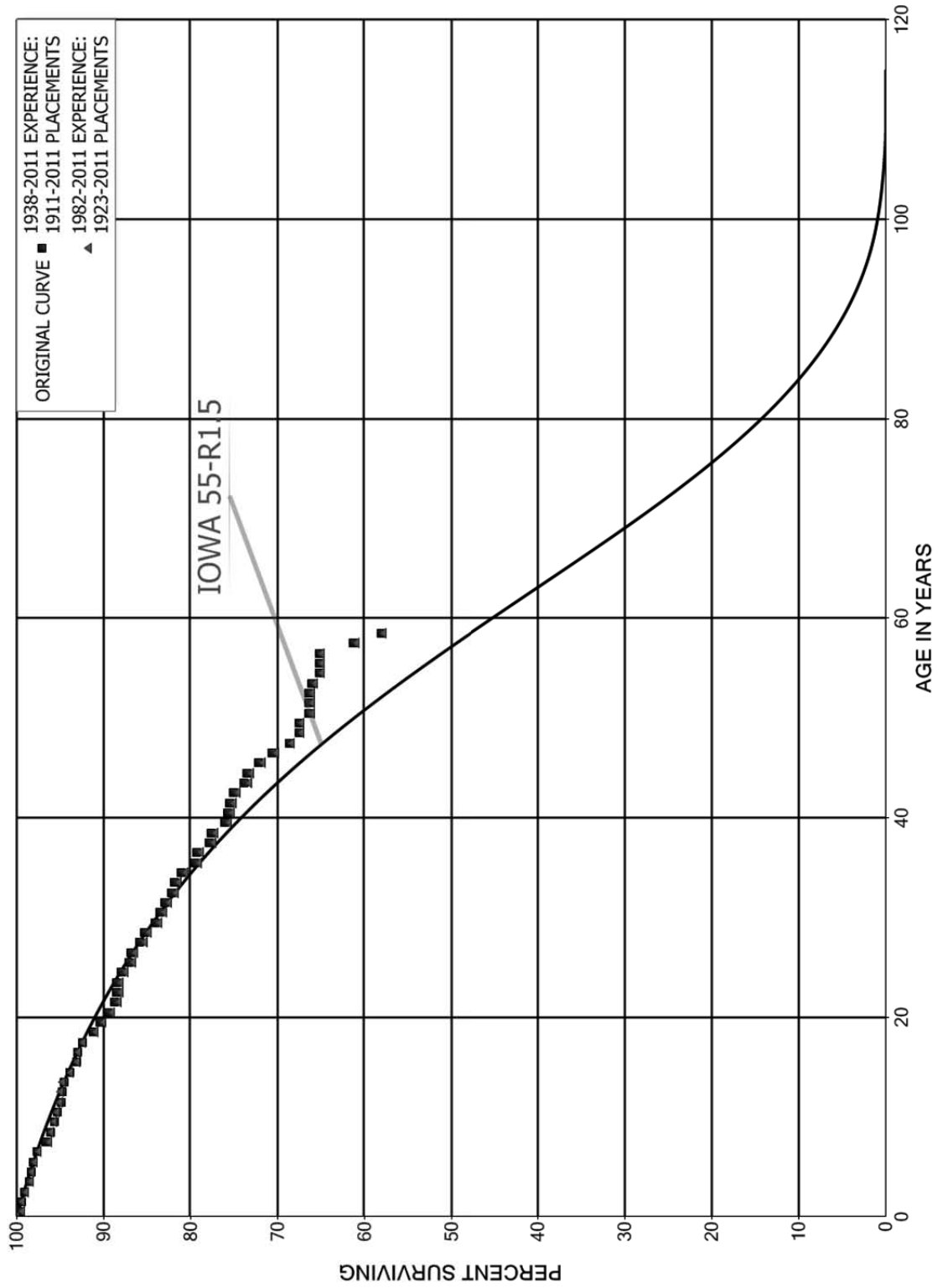
ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1912-2011			EXPERIENCE BAND 1981-2011			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	3,128	248	0.0793	0.9207	97.07	
80.5	2,880		0.0000	1.0000	89.37	
81.5	2,880		0.0000	1.0000	89.37	
82.5	2,880	61	0.0212	0.9788	89.37	
83.5	2,819		0.0000	1.0000	87.48	
84.5	2,819		0.0000	1.0000	87.48	
85.5	2,819	11	0.0038	0.9962	87.48	
86.5	2,808		0.0000	1.0000	87.15	
87.5	2,511		0.0000	1.0000	87.15	
88.5	2,511	1,272	0.5068	0.4932	87.15	
89.5	1,172	753	0.6424	0.3576	42.98	
90.5	419		0.0000	1.0000	15.37	
91.5	116		0.0000	1.0000	15.37	
92.5	24		0.0000	1.0000	15.37	
93.5	24		0.0000	1.0000	15.37	
94.5	24		0.0000	1.0000	15.37	
95.5	24		0.0000	1.0000	15.37	
96.5	24		0.0000	1.0000	15.37	
97.5	24		0.0000	1.0000	15.37	
98.5					15.37	



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 ORIGINAL AND SMOOTH SURVIVOR CURVES



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ACCOUNT 362 STATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1911-2011			EXPERIENCE BAND 1938-2011			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
0.0	33,842,947	175,505	0.0052	0.9948	100.00	
0.5	33,018,678	20,967	0.0006	0.9994	99.48	
1.5	31,640,931	123,661	0.0039	0.9961	99.42	
2.5	30,754,106	176,658	0.0057	0.9943	99.03	
3.5	29,401,155	52,044	0.0018	0.9982	98.46	
4.5	23,624,717	63,805	0.0027	0.9973	98.29	
5.5	22,782,692	89,641	0.0039	0.9961	98.02	
6.5	22,090,158	239,731	0.0109	0.9891	97.64	
7.5	21,267,205	119,211	0.0056	0.9944	96.58	
8.5	20,194,412	89,396	0.0044	0.9956	96.03	
9.5	19,244,659	56,294	0.0029	0.9971	95.61	
10.5	18,196,279	84,672	0.0047	0.9953	95.33	
11.5	17,003,034	28,365	0.0017	0.9983	94.89	
12.5	16,781,256	31,794	0.0019	0.9981	94.73	
13.5	16,538,458	126,587	0.0077	0.9923	94.55	
14.5	15,693,001	119,926	0.0076	0.9924	93.82	
15.5	15,148,019	35,269	0.0023	0.9977	93.11	
16.5	12,643,005	60,089	0.0048	0.9952	92.89	
17.5	12,323,552	176,311	0.0143	0.9857	92.45	
18.5	11,674,849	95,104	0.0081	0.9919	91.13	
19.5	11,162,433	113,985	0.0102	0.9898	90.38	
20.5	9,777,369	78,618	0.0080	0.9920	89.46	
21.5	9,546,064	22,634	0.0024	0.9976	88.74	
22.5	9,255,279	4,597	0.0005	0.9995	88.53	
23.5	9,108,336	54,079	0.0059	0.9941	88.49	
24.5	8,983,192	90,405	0.0101	0.9899	87.96	
25.5	8,501,894	23,768	0.0028	0.9972	87.08	
26.5	8,293,492	98,657	0.0119	0.9881	86.83	
27.5	8,156,327	50,300	0.0062	0.9938	85.80	
28.5	8,003,578	116,902	0.0146	0.9854	85.27	
29.5	7,615,598	49,226	0.0065	0.9935	84.03	
30.5	7,135,302	43,499	0.0061	0.9939	83.48	
31.5	6,961,412	64,821	0.0093	0.9907	82.97	
32.5	6,612,160	30,518	0.0046	0.9954	82.20	
33.5	5,701,793	49,364	0.0087	0.9913	81.82	
34.5	4,989,133	101,260	0.0203	0.9797	81.11	
35.5	4,036,040	11,624	0.0029	0.9971	79.47	
36.5	3,137,222	54,926	0.0175	0.9825	79.24	
37.5	2,855,160	8,457	0.0030	0.9970	77.85	
38.5	2,733,605	53,180	0.0195	0.9805	77.62	

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ACCOUNT 362 STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1911-2011			EXPERIENCE BAND 1938-2011			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	2,622,187	12,610	0.0048	0.9952	76.11	
40.5	2,503,702	6,505	0.0026	0.9974	75.74	
41.5	2,463,702	15,468	0.0063	0.9937	75.55	
42.5	2,327,281	38,998	0.0168	0.9832	75.07	
43.5	1,916,173	7,460	0.0039	0.9961	73.82	
44.5	1,494,623	26,478	0.0177	0.9823	73.53	
45.5	1,228,155	27,868	0.0227	0.9773	72.23	
46.5	1,141,182	31,566	0.0277	0.9723	70.59	
47.5	1,069,538	17,073	0.0160	0.9840	68.63	
48.5	1,032,818		0.0000	1.0000	67.54	
49.5	817,750	13,253	0.0162	0.9838	67.54	
50.5	653,329		0.0000	1.0000	66.44	
51.5	612,790		0.0000	1.0000	66.44	
52.5	556,900	3,362	0.0060	0.9940	66.44	
53.5	432,102	5,321	0.0123	0.9877	66.04	
54.5	294,216	36	0.0001	0.9999	65.23	
55.5	244,748		0.0000	1.0000	65.22	
56.5	200,527	12,082	0.0603	0.9397	65.22	
57.5	141,056	7,371	0.0523	0.9477	61.29	
58.5	87,332		0.0000	1.0000	58.09	
59.5	55,768		0.0000	1.0000	58.09	
60.5	55,741		0.0000	1.0000	58.09	
61.5	55,741		0.0000	1.0000	58.09	
62.5	49,638		0.0000	1.0000	58.09	
63.5	28,270	913	0.0323	0.9677	58.09	
64.5	27,357		0.0000	1.0000	56.21	
65.5	26,935		0.0000	1.0000	56.21	
66.5	26,539		0.0000	1.0000	56.21	
67.5	26,539		0.0000	1.0000	56.21	
68.5	26,250		0.0000	1.0000	56.21	
69.5	26,205		0.0000	1.0000	56.21	
70.5	14,017		0.0000	1.0000	56.21	
71.5	14,017		0.0000	1.0000	56.21	
72.5	14,017		0.0000	1.0000	56.21	
73.5	14,017		0.0000	1.0000	56.21	
74.5	11,201	3,012	0.2689	0.7311	56.21	
75.5	956		0.0000	1.0000	41.10	
76.5	956		0.0000	1.0000	41.10	
77.5	956		0.0000	1.0000	41.10	
78.5	956		0.0000	1.0000	41.10	

PACIFICORP  
 IDAHO PROPERTY

ACCOUNT 362 STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1911-2011			EXPERIENCE BAND 1938-2011			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	956	40	0.0421	0.9579	41.10	
80.5	915		0.0000	1.0000	39.37	
81.5	915		0.0000	1.0000	39.37	
82.5	915		0.0000	1.0000	39.37	
83.5	915	83	0.0912	0.9088	39.37	
84.5	832		0.0000	1.0000	35.78	
85.5	420		0.0000	1.0000	35.78	
86.5	420		0.0000	1.0000	35.78	
87.5	420		0.0000	1.0000	35.78	
88.5					35.78	

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IDAHO PROPERTY

ACCOUNT 362 STATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1923-2011			EXPERIENCE BAND 1982-2011			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
0.0	24,572,119	175,505	0.0071	0.9929	100.00	
0.5	24,210,524	13,441	0.0006	0.9994	99.29	
1.5	23,297,657	94,796	0.0041	0.9959	99.23	
2.5	23,097,323	118,392	0.0051	0.9949	98.83	
3.5	22,711,681	33,724	0.0015	0.9985	98.32	
4.5	17,696,283	63,368	0.0036	0.9964	98.17	
5.5	17,743,784	86,911	0.0049	0.9951	97.82	
6.5	18,053,014	223,855	0.0124	0.9876	97.34	
7.5	17,530,166	36,903	0.0021	0.9979	96.14	
8.5	16,634,356	60,286	0.0036	0.9964	95.93	
9.5	15,818,856	56,025	0.0035	0.9965	95.59	
10.5	14,882,036	44,569	0.0030	0.9970	95.25	
11.5	13,790,634	17,359	0.0013	0.9987	94.96	
12.5	13,785,696	31,457	0.0023	0.9977	94.84	
13.5	13,918,398	124,839	0.0090	0.9910	94.63	
14.5	13,569,545	111,805	0.0082	0.9918	93.78	
15.5	13,321,408	30,605	0.0023	0.9977	93.01	
16.5	10,883,901	59,917	0.0055	0.9945	92.79	
17.5	10,842,708	175,152	0.0162	0.9838	92.28	
18.5	10,245,058	94,104	0.0092	0.9908	90.79	
19.5	9,991,625	112,579	0.0113	0.9887	89.96	
20.5	8,844,680	78,257	0.0088	0.9912	88.94	
21.5	8,724,749	19,703	0.0023	0.9977	88.16	
22.5	8,503,369	2,876	0.0003	0.9997	87.96	
23.5	8,491,804	49,434	0.0058	0.9942	87.93	
24.5	8,557,480	90,009	0.0105	0.9895	87.42	
25.5	8,195,868	23,768	0.0029	0.9971	86.50	
26.5	8,044,639	98,481	0.0122	0.9878	86.24	
27.5	7,968,106	44,408	0.0056	0.9944	85.19	
28.5	7,870,219	114,976	0.0146	0.9854	84.71	
29.5	7,516,786	48,943	0.0065	0.9935	83.48	
30.5	7,038,124	43,456	0.0062	0.9938	82.93	
31.5	6,865,931	64,821	0.0094	0.9906	82.42	
32.5	6,556,816	30,518	0.0047	0.9953	81.64	
33.5	5,648,535	48,940	0.0087	0.9913	81.26	
34.5	4,936,299	101,112	0.0205	0.9795	80.56	
35.5	3,983,776	11,624	0.0029	0.9971	78.91	
36.5	3,085,354	54,697	0.0177	0.9823	78.68	
37.5	2,803,522	8,457	0.0030	0.9970	77.28	
38.5	2,682,256	53,180	0.0198	0.9802	77.05	

PACIFICORP  
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ACCOUNT 362 STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1923-2011			EXPERIENCE BAND 1982-2011			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	2,570,882	12,610	0.0049	0.9951	75.52	
40.5	2,464,585	6,505	0.0026	0.9974	75.15	
41.5	2,424,586	15,468	0.0064	0.9936	74.95	
42.5	2,289,078	38,998	0.0170	0.9830	74.48	
43.5	1,877,970	6,791	0.0036	0.9964	73.21	
44.5	1,459,904	26,478	0.0181	0.9819	72.94	
45.5	1,200,669	26,603	0.0222	0.9778	71.62	
46.5	1,114,961	28,595	0.0256	0.9744	70.03	
47.5	1,046,288	17,073	0.0163	0.9837	68.24	
48.5	1,009,568		0.0000	1.0000	67.12	
49.5	794,500	13,253	0.0167	0.9833	67.12	
50.5	649,361		0.0000	1.0000	66.00	
51.5	611,874		0.0000	1.0000	66.00	
52.5	555,985	3,362	0.0060	0.9940	66.00	
53.5	431,187	5,321	0.0123	0.9877	65.60	
54.5	293,300	36	0.0001	0.9999	64.79	
55.5	244,329		0.0000	1.0000	64.79	
56.5	200,107	12,082	0.0604	0.9396	64.79	
57.5	140,637	7,371	0.0524	0.9476	60.88	
58.5	87,332		0.0000	1.0000	57.68	
59.5	55,768		0.0000	1.0000	57.68	
60.5	55,741		0.0000	1.0000	57.68	
61.5	55,741		0.0000	1.0000	57.68	
62.5	49,638		0.0000	1.0000	57.68	
63.5	28,270	913	0.0323	0.9677	57.68	
64.5	27,357		0.0000	1.0000	55.82	
65.5	26,935		0.0000	1.0000	55.82	
66.5	26,539		0.0000	1.0000	55.82	
67.5	26,539		0.0000	1.0000	55.82	
68.5	26,250		0.0000	1.0000	55.82	
69.5	26,205		0.0000	1.0000	55.82	
70.5	14,017		0.0000	1.0000	55.82	
71.5	14,017		0.0000	1.0000	55.82	
72.5	14,017		0.0000	1.0000	55.82	
73.5	14,017		0.0000	1.0000	55.82	
74.5	11,201	3,012	0.2689	0.7311	55.82	
75.5	956		0.0000	1.0000	40.81	
76.5	956		0.0000	1.0000	40.81	
77.5	956		0.0000	1.0000	40.81	
78.5	956		0.0000	1.0000	40.81	

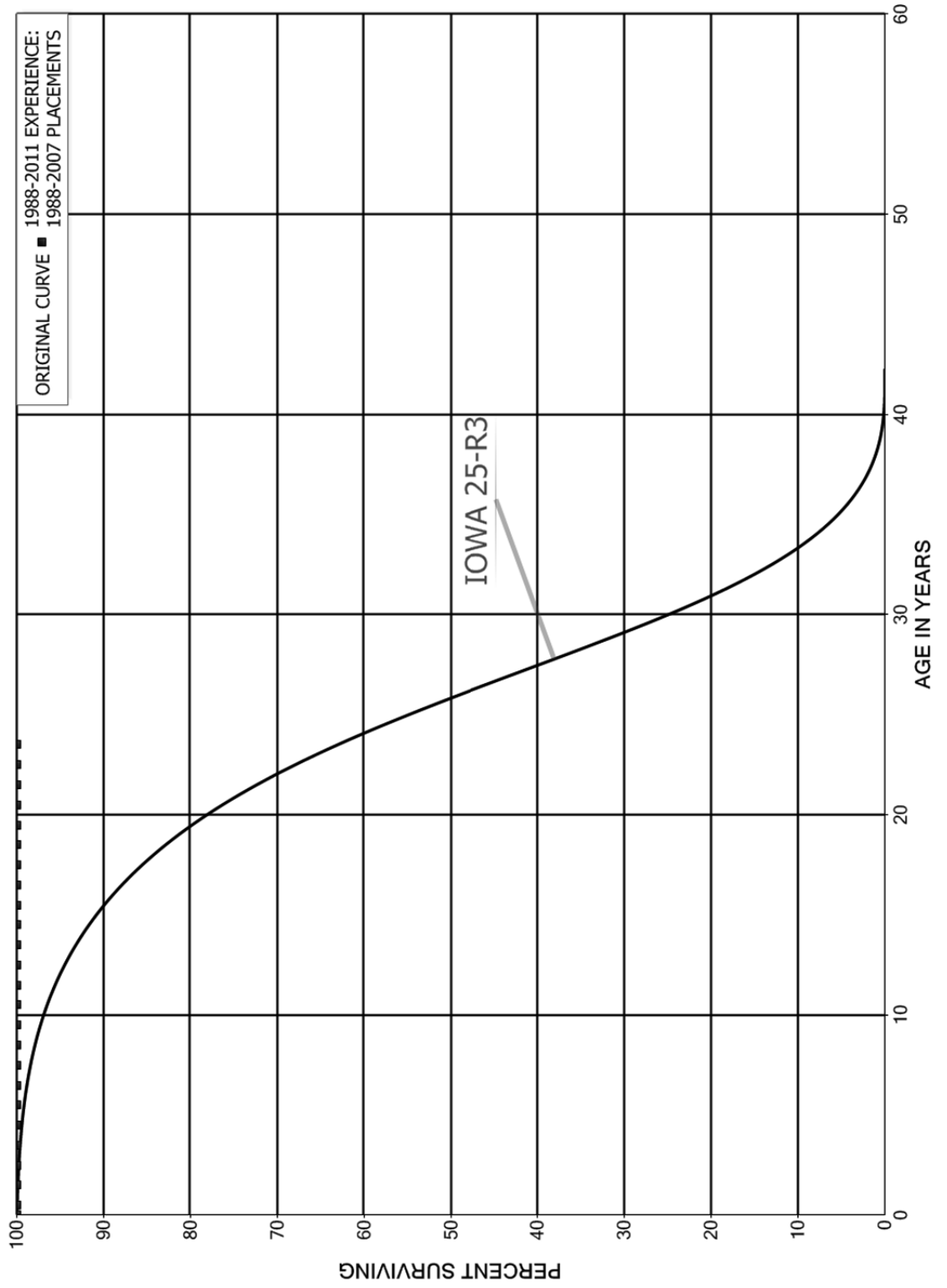
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 IDAHO PROPERTY

ACCOUNT 362 STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1923-2011			EXPERIENCE BAND 1982-2011			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	956	40	0.0421	0.9579	40.81	
80.5	915		0.0000	1.0000	39.09	
81.5	915		0.0000	1.0000	39.09	
82.5	915		0.0000	1.0000	39.09	
83.5	915	83	0.0912	0.9088	39.09	
84.5	832		0.0000	1.0000	35.53	
85.5	420		0.0000	1.0000	35.53	
86.5	420		0.0000	1.0000	35.53	
87.5	420		0.0000	1.0000	35.53	
88.5					35.53	

PACIFICORP  
 IDAHO PROPERTY  
 ACCOUNT 362.7 SUPERVISORY EQUIPMENT  
 ORIGINAL AND SMOOTH SURVIVOR CURVES





PACIFICORP  
IDAHO PROPERTY

ACCOUNT 362.7 SUPERVISORY EQUIPMENT

ORIGINAL LIFE TABLE

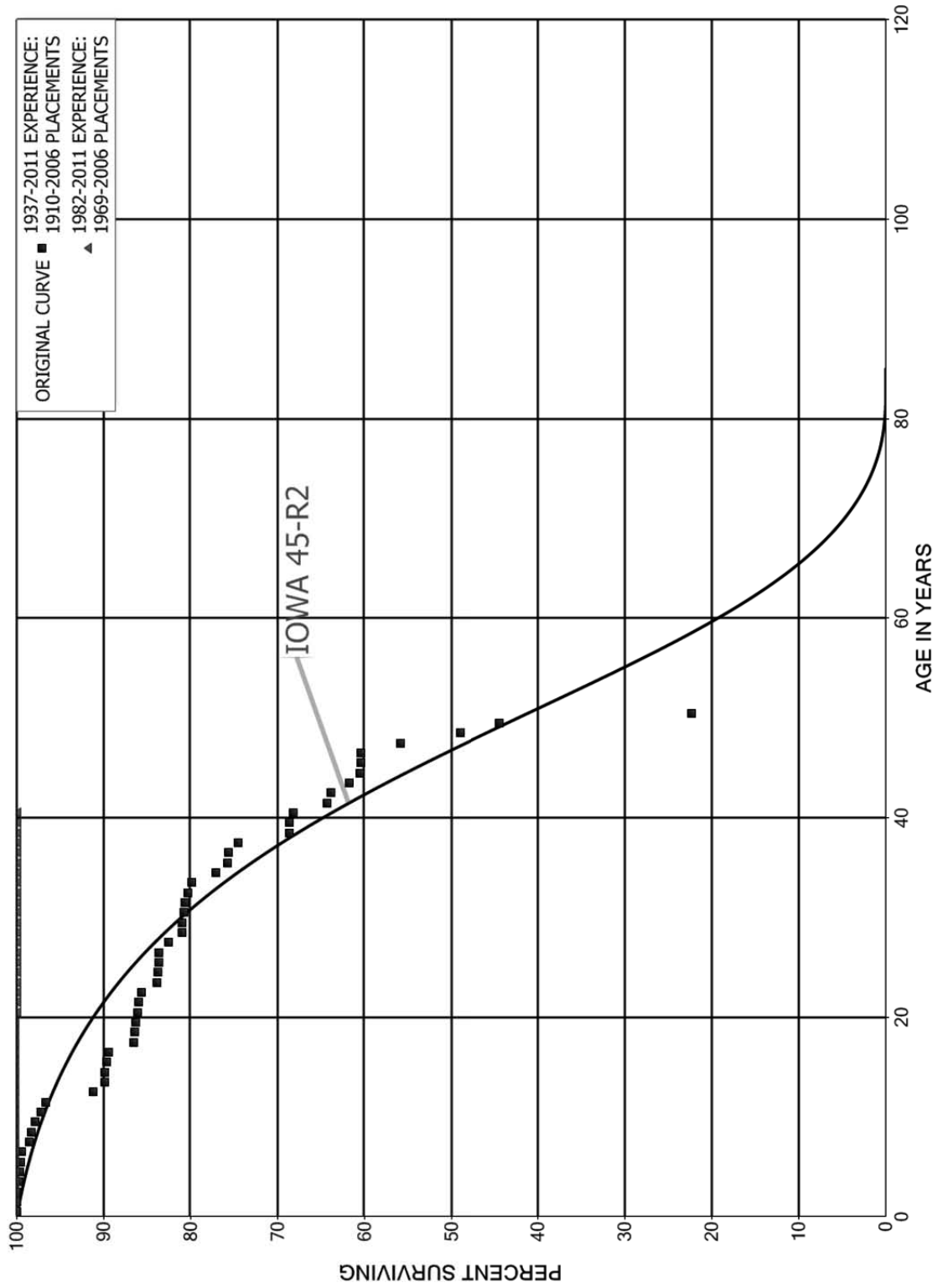
PLACEMENT BAND 1988-2007			EXPERIENCE BAND 1988-2011		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	388,626		0.0000	1.0000	100.00
0.5	388,626		0.0000	1.0000	100.00
1.5	388,626		0.0000	1.0000	100.00
2.5	388,626		0.0000	1.0000	100.00
3.5	388,626		0.0000	1.0000	100.00
4.5	349,601	12	0.0000	1.0000	100.00
5.5	349,588		0.0000	1.0000	100.00
6.5	349,588		0.0000	1.0000	100.00
7.5	349,588		0.0000	1.0000	100.00
8.5	349,588		0.0000	1.0000	100.00
9.5	349,588		0.0000	1.0000	100.00
10.5	349,588		0.0000	1.0000	100.00
11.5	313,219		0.0000	1.0000	100.00
12.5	313,219		0.0000	1.0000	100.00
13.5	313,219		0.0000	1.0000	100.00
14.5	313,219		0.0000	1.0000	100.00
15.5	79,607		0.0000	1.0000	100.00
16.5	50,631		0.0000	1.0000	100.00
17.5	32,968		0.0000	1.0000	100.00
18.5	32,729		0.0000	1.0000	100.00
19.5	32,729		0.0000	1.0000	100.00
20.5	32,729		0.0000	1.0000	100.00
21.5	13,631		0.0000	1.0000	100.00
22.5	13,631		0.0000	1.0000	100.00
23.5					100.00

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ARIZONA, COLORADO AND MONTANA PROPERTY



PACIFICORP  
 ARIZONA, COLORADO AND MONTANA PROPERTY  
 ACCOUNT 390 STRUCTURES AND IMPROVEMENTS  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



PACIFICORP  
ARIZONA, COLORADO AND MONTANA PROPERTY

ACCOUNT 390 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1910-2006			EXPERIENCE BAND 1937-2011			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
0.0	474,642	75	0.0002	0.9998	100.00	
0.5	474,567		0.0000	1.0000	99.98	
1.5	465,134	105	0.0002	0.9998	99.98	
2.5	465,256	853	0.0018	0.9982	99.96	
3.5	464,403	514	0.0011	0.9989	99.78	
4.5	463,889	716	0.0015	0.9985	99.67	
5.5	457,913	545	0.0012	0.9988	99.51	
6.5	457,624	3,988	0.0087	0.9913	99.40	
7.5	453,636	1,378	0.0030	0.9970	98.53	
8.5	452,358	1,841	0.0041	0.9959	98.23	
9.5	452,505	3,057	0.0068	0.9932	97.83	
10.5	449,566	2,436	0.0054	0.9946	97.17	
11.5	447,158	25,472	0.0570	0.9430	96.64	
12.5	423,041	6,024	0.0142	0.9858	91.14	
13.5	417,207	270	0.0006	0.9994	89.84	
14.5	417,246	919	0.0022	0.9978	89.78	
15.5	416,563	1,115	0.0027	0.9973	89.58	
16.5	413,714	13,331	0.0322	0.9678	89.34	
17.5	259,249	319	0.0012	0.9988	86.47	
18.5	260,270	227	0.0009	0.9991	86.36	
19.5	260,043	579	0.0022	0.9978	86.28	
20.5	259,464	331	0.0013	0.9987	86.09	
21.5	240,803	918	0.0038	0.9962	85.98	
22.5	228,899	4,937	0.0216	0.9784	85.65	
23.5	223,963	289	0.0013	0.9987	83.81	
24.5	226,682	78	0.0003	0.9997	83.70	
25.5	235,592		0.0000	1.0000	83.67	
26.5	250,483	3,514	0.0140	0.9860	83.67	
27.5	218,157	3,981	0.0182	0.9818	82.50	
28.5	214,176		0.0000	1.0000	80.99	
29.5	52,844	196	0.0037	0.9963	80.99	
30.5	52,648	54	0.0010	0.9990	80.69	
31.5	52,594	234	0.0044	0.9956	80.61	
32.5	52,360	253	0.0048	0.9952	80.25	
33.5	52,107	1,848	0.0355	0.9645	79.86	
34.5	50,259	868	0.0173	0.9827	77.03	
35.5	49,391	40	0.0008	0.9992	75.70	
36.5	49,351	730	0.0148	0.9852	75.64	
37.5	48,621	3,816	0.0785	0.9215	74.52	
38.5	44,806	61	0.0014	0.9986	68.67	

PACIFICORP  
ARIZONA, COLORADO AND MONTANA PROPERTY

ACCOUNT 390 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

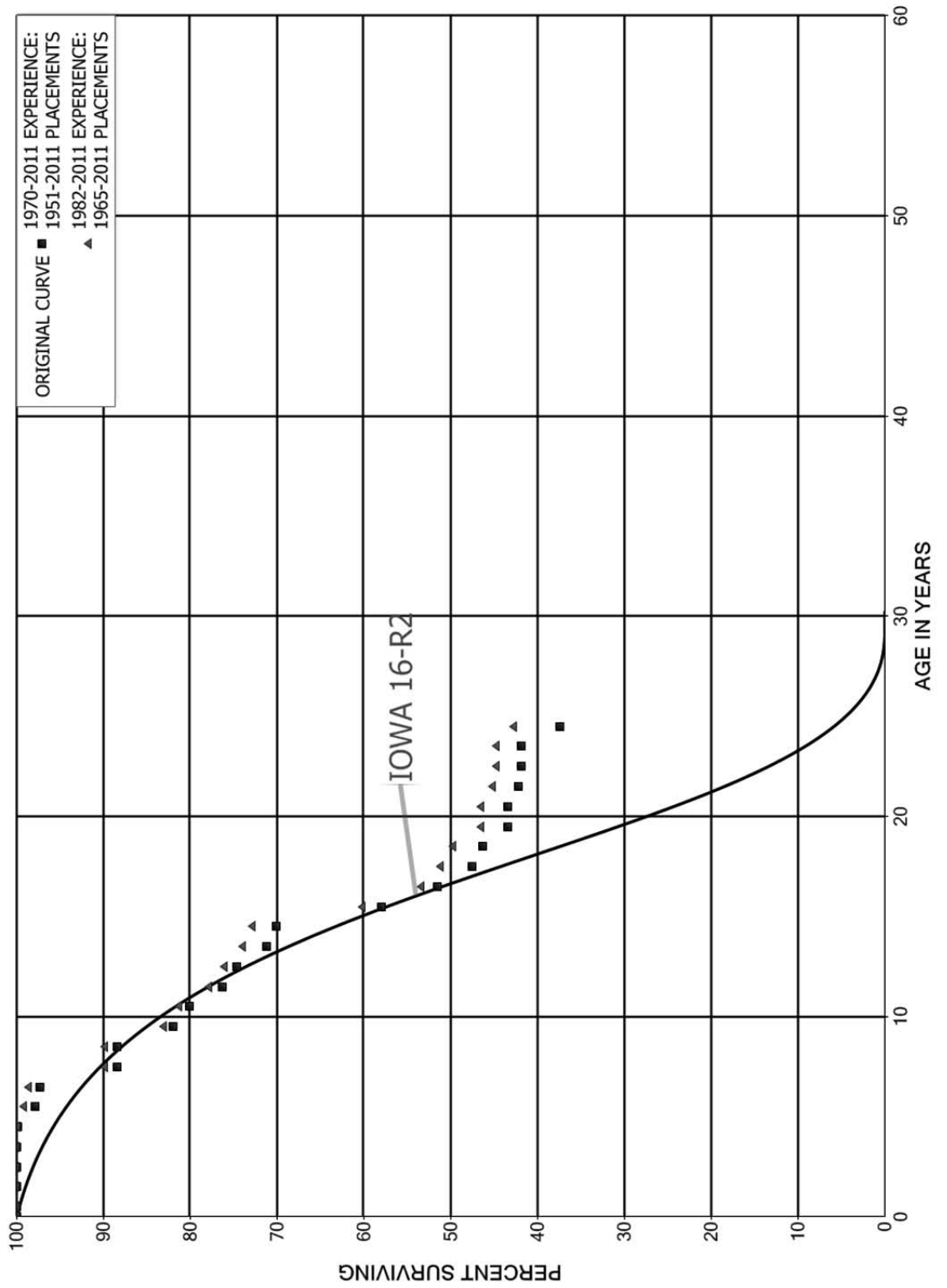
PLACEMENT BAND 1910-2006			EXPERIENCE BAND 1937-2011			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	44,745	270	0.0060	0.9940	68.58	
40.5	28,833	1,639	0.0568	0.9432	68.16	
41.5	27,194	175	0.0064	0.9936	64.29	
42.5	27,019	917	0.0339	0.9661	63.87	
43.5	26,102	510	0.0195	0.9805	61.71	
44.5	25,592	35	0.0014	0.9986	60.50	
45.5	25,557		0.0000	1.0000	60.42	
46.5	25,557	1,956	0.0765	0.9235	60.42	
47.5	23,601	2,892	0.1226	0.8774	55.79	
48.5	20,709	1,911	0.0923	0.9077	48.96	
49.5	18,798	9,371	0.4985	0.5015	44.44	
50.5	9,427	43	0.0045	0.9955	22.29	
51.5	9,384	155	0.0165	0.9835	22.18	
52.5	9,229		0.0000	1.0000	21.82	
53.5	9,229		0.0000	1.0000	21.82	
54.5	9,229		0.0000	1.0000	21.82	
55.5	9,229		0.0000	1.0000	21.82	
56.5	9,229	1,000	0.1084	0.8916	21.82	
57.5	8,229	1,500	0.1823	0.8177	19.45	
58.5	6,729		0.0000	1.0000	15.91	
59.5	6,729		0.0000	1.0000	15.91	
60.5	6,729		0.0000	1.0000	15.91	
61.5	6,729		0.0000	1.0000	15.91	
62.5	6,729		0.0000	1.0000	15.91	
63.5	6,729	2,725	0.4050	0.5950	15.91	
64.5	4,004	4,004	1.0000		9.47	
65.5						

PACIFICORP  
 ARIZONA, COLORADO AND MONTANA PROPERTY  
 ACCOUNT 390 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1969-2006			EXPERIENCE BAND 1982-2011		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	378,265		0.0000	1.0000	100.00
0.5	378,265		0.0000	1.0000	100.00
1.5	368,735		0.0000	1.0000	100.00
2.5	368,735		0.0000	1.0000	100.00
3.5	368,735		0.0000	1.0000	100.00
4.5	368,735		0.0000	1.0000	100.00
5.5	359,400		0.0000	1.0000	100.00
6.5	359,400		0.0000	1.0000	100.00
7.5	359,400		0.0000	1.0000	100.00
8.5	359,400		0.0000	1.0000	100.00
9.5	358,470		0.0000	1.0000	100.00
10.5	374,112		0.0000	1.0000	100.00
11.5	374,112		0.0000	1.0000	100.00
12.5	382,132		0.0000	1.0000	100.00
13.5	382,132		0.0000	1.0000	100.00
14.5	382,132		0.0000	1.0000	100.00
15.5	382,132		0.0000	1.0000	100.00
16.5	377,111		0.0000	1.0000	100.00
17.5	235,680		0.0000	1.0000	100.00
18.5	235,680		0.0000	1.0000	100.00
19.5	235,680	579	0.0025	0.9975	100.00
20.5	235,101		0.0000	1.0000	99.75
21.5	216,771		0.0000	1.0000	99.75
22.5	205,785		0.0000	1.0000	99.75
23.5	205,785		0.0000	1.0000	99.75
24.5	205,785		0.0000	1.0000	99.75
25.5	205,785		0.0000	1.0000	99.75
26.5	205,785		0.0000	1.0000	99.75
27.5	176,974		0.0000	1.0000	99.75
28.5	176,974		0.0000	1.0000	99.75
29.5	15,642		0.0000	1.0000	99.75
30.5	15,642		0.0000	1.0000	99.75
31.5	15,642		0.0000	1.0000	99.75
32.5	15,642		0.0000	1.0000	99.75
33.5	15,642		0.0000	1.0000	99.75
34.5	15,642		0.0000	1.0000	99.75
35.5	15,642		0.0000	1.0000	99.75
36.5	15,642		0.0000	1.0000	99.75
37.5	15,642		0.0000	1.0000	99.75
38.5	15,642		0.0000	1.0000	99.75
39.5	15,642		0.0000	1.0000	99.75
40.5					99.75

PACIFICORP  
 ARIZONA, COLORADO AND MONTANA PROPERTY  
 ACCOUNT 392.01 TRANSPORTATION EQUIPMENT - LIGHT TRUCKS AND VEHICLES  
 ORIGINAL AND SMOOTH SURVIVOR CURVES





PACIFICORP  
ARIZONA, COLORADO AND MONTANA PROPERTY

ACCOUNT 392.01 TRANSPORTATION EQUIPMENT - LIGHT TRUCKS AND VEHICLES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1951-2011			EXPERIENCE BAND 1970-2011		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,094,922		0.0000	1.0000	100.00
0.5	1,086,369		0.0000	1.0000	100.00
1.5	1,060,215		0.0000	1.0000	100.00
2.5	1,012,283		0.0000	1.0000	100.00
3.5	863,398	1,061	0.0012	0.9988	100.00
4.5	766,341	16,057	0.0210	0.9790	99.88
5.5	637,309	3,351	0.0053	0.9947	97.78
6.5	591,107	53,652	0.0908	0.9092	97.27
7.5	537,455	182	0.0003	0.9997	88.44
8.5	501,561	36,954	0.0737	0.9263	88.41
9.5	451,523	9,998	0.0221	0.9779	81.90
10.5	436,826	20,818	0.0477	0.9523	80.08
11.5	378,556	8,227	0.0217	0.9783	76.27
12.5	290,966	13,595	0.0467	0.9533	74.61
13.5	278,046	4,288	0.0154	0.9846	71.12
14.5	265,412	45,744	0.1723	0.8277	70.03
15.5	217,078	24,222	0.1116	0.8884	57.96
16.5	200,009	15,332	0.0767	0.9233	51.49
17.5	183,557	5,058	0.0276	0.9724	47.54
18.5	168,592	10,274	0.0609	0.9391	46.23
19.5	139,053	83	0.0006	0.9994	43.42
20.5	130,931	3,810	0.0291	0.9709	43.39
21.5	122,158	973	0.0080	0.9920	42.13
22.5	111,076		0.0000	1.0000	41.79
23.5	104,931	11,172	0.1065	0.8935	41.79
24.5	84,309		0.0000	1.0000	37.34
25.5	53,464	5,746	0.1075	0.8925	37.34
26.5	31,534		0.0000	1.0000	33.33
27.5	19,849		0.0000	1.0000	33.33
28.5	14,389		0.0000	1.0000	33.33
29.5	6,761		0.0000	1.0000	33.33
30.5	3,071		0.0000	1.0000	33.33
31.5	3,071		0.0000	1.0000	33.33
32.5	3,071		0.0000	1.0000	33.33
33.5					33.33

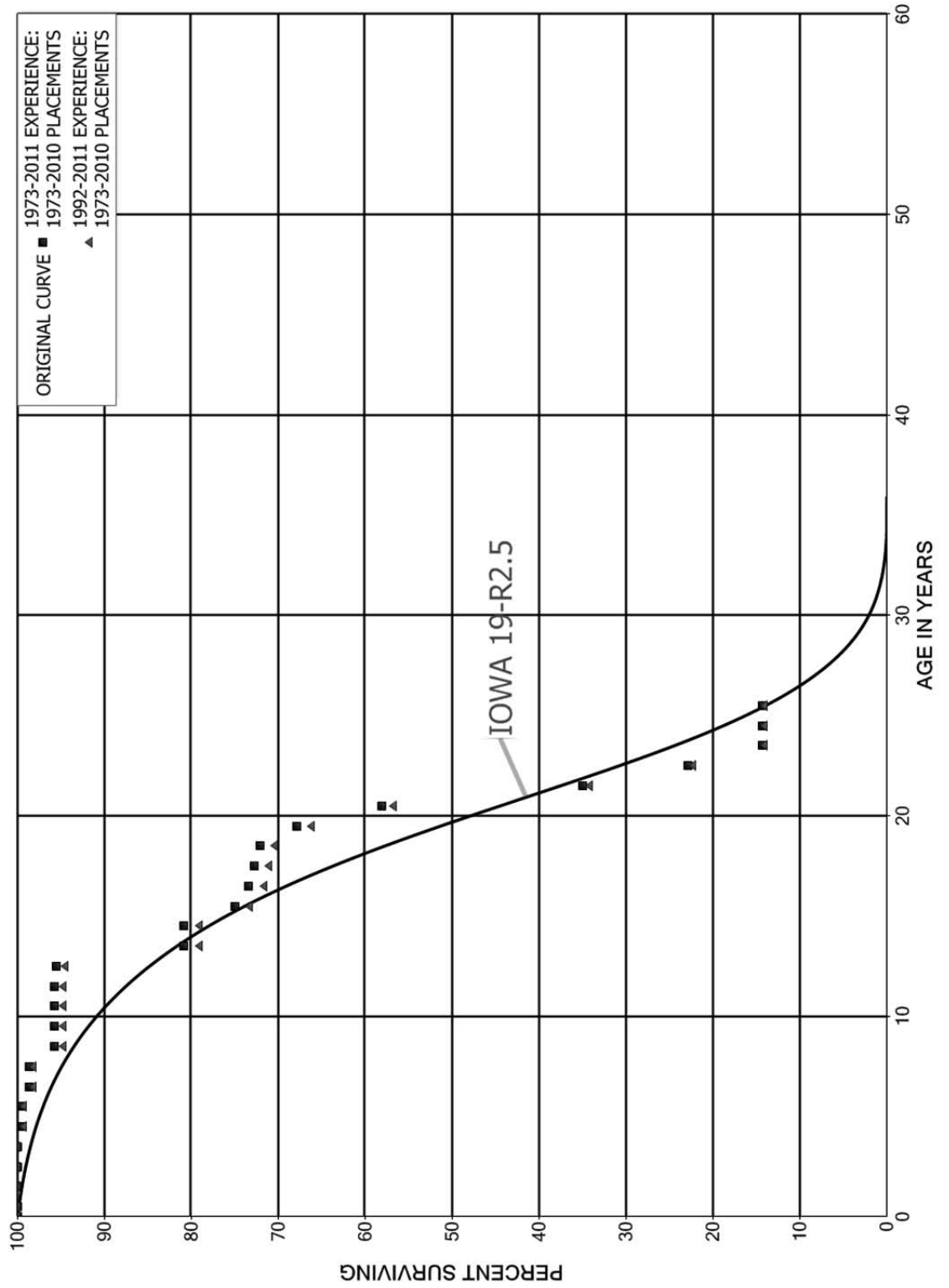
PACIFICORP  
ARIZONA, COLORADO AND MONTANA PROPERTY

ACCOUNT 392.01 TRANSPORTATION EQUIPMENT - LIGHT TRUCKS AND VEHICLES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1965-2011			EXPERIENCE BAND 1982-2011		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	999,134		0.0000	1.0000	100.00
0.5	1,006,087		0.0000	1.0000	100.00
1.5	995,552		0.0000	1.0000	100.00
2.5	953,987		0.0000	1.0000	100.00
3.5	818,742	1,061	0.0013	0.9987	100.00
4.5	735,613	6,210	0.0084	0.9916	99.87
5.5	616,429	3,351	0.0054	0.9946	99.03
6.5	570,226	50,580	0.0887	0.9113	98.49
7.5	525,816		0.0000	1.0000	89.75
8.5	491,731	36,954	0.0751	0.9249	89.75
9.5	441,692	9,998	0.0226	0.9774	83.01
10.5	431,132	18,378	0.0426	0.9574	81.13
11.5	375,302	8,227	0.0219	0.9781	77.67
12.5	281,920	7,887	0.0280	0.9720	75.97
13.5	274,033	3,997	0.0146	0.9854	73.84
14.5	261,690	45,560	0.1741	0.8259	72.77
15.5	213,539	24,222	0.1134	0.8866	60.10
16.5	192,387	8,179	0.0425	0.9575	53.28
17.5	183,088	5,058	0.0276	0.9724	51.02
18.5	157,830	10,274	0.0651	0.9349	49.61
19.5	128,291		0.0000	1.0000	46.38
20.5	120,253	3,425	0.0285	0.9715	46.38
21.5	111,866	973	0.0087	0.9913	45.06
22.5	100,784		0.0000	1.0000	44.66
23.5	94,639	4,310	0.0455	0.9545	44.66
24.5	80,878		0.0000	1.0000	42.63
25.5	50,033	2,316	0.0463	0.9537	42.63
26.5	31,534		0.0000	1.0000	40.66
27.5	19,849		0.0000	1.0000	40.66
28.5	14,389		0.0000	1.0000	40.66
29.5	6,761		0.0000	1.0000	40.66
30.5	3,071		0.0000	1.0000	40.66
31.5	3,071		0.0000	1.0000	40.66
32.5	3,071		0.0000	1.0000	40.66
33.5					40.66

PACIFICORP  
 ARIZONA, COLORADO AND MONTANA PROPERTY  
 ACCOUNT 392.05 TRANSPORTATION EQUIPMENT - MEDIUM TRUCKS  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



PACIFICORP  
ARIZONA, COLORADO AND MONTANA PROPERTY

ACCOUNT 392.05 TRANSPORTATION EQUIPMENT - MEDIUM TRUCKS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1973-2010			EXPERIENCE BAND 1973-2011		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	516,722		0.0000	1.0000	100.00
0.5	516,722		0.0000	1.0000	100.00
1.5	460,728		0.0000	1.0000	100.00
2.5	423,708		0.0000	1.0000	100.00
3.5	413,543	2,086	0.0050	0.9950	100.00
4.5	411,458		0.0000	1.0000	99.50
5.5	403,505	3,631	0.0090	0.9910	99.50
6.5	399,356		0.0000	1.0000	98.60
7.5	399,356	11,472	0.0287	0.9713	98.60
8.5	387,885		0.0000	1.0000	95.77
9.5	345,291		0.0000	1.0000	95.77
10.5	335,862		0.0000	1.0000	95.77
11.5	295,123	816	0.0028	0.9972	95.77
12.5	294,307	45,064	0.1531	0.8469	95.50
13.5	249,243		0.0000	1.0000	80.88
14.5	249,243	18,128	0.0727	0.9273	80.88
15.5	231,115	4,888	0.0211	0.9789	75.00
16.5	226,227	1,993	0.0088	0.9912	73.41
17.5	224,234	2,059	0.0092	0.9908	72.76
18.5	211,692	12,582	0.0594	0.9406	72.10
19.5	199,110	28,487	0.1431	0.8569	67.81
20.5	118,985	47,306	0.3976	0.6024	58.11
21.5	71,679	24,995	0.3487	0.6513	35.01
22.5	37,382	13,952	0.3732	0.6268	22.80
23.5	20,960		0.0000	1.0000	14.29
24.5	8,261		0.0000	1.0000	14.29
25.5	8,261		0.0000	1.0000	14.29
26.5	8,261		0.0000	1.0000	14.29
27.5	8,261	6,284	0.7607	0.2393	14.29
28.5	1,977		0.0000	1.0000	3.42
29.5	1,977		0.0000	1.0000	3.42
30.5	1,977		0.0000	1.0000	3.42
31.5	1,977		0.0000	1.0000	3.42
32.5	1,977		0.0000	1.0000	3.42
33.5					3.42

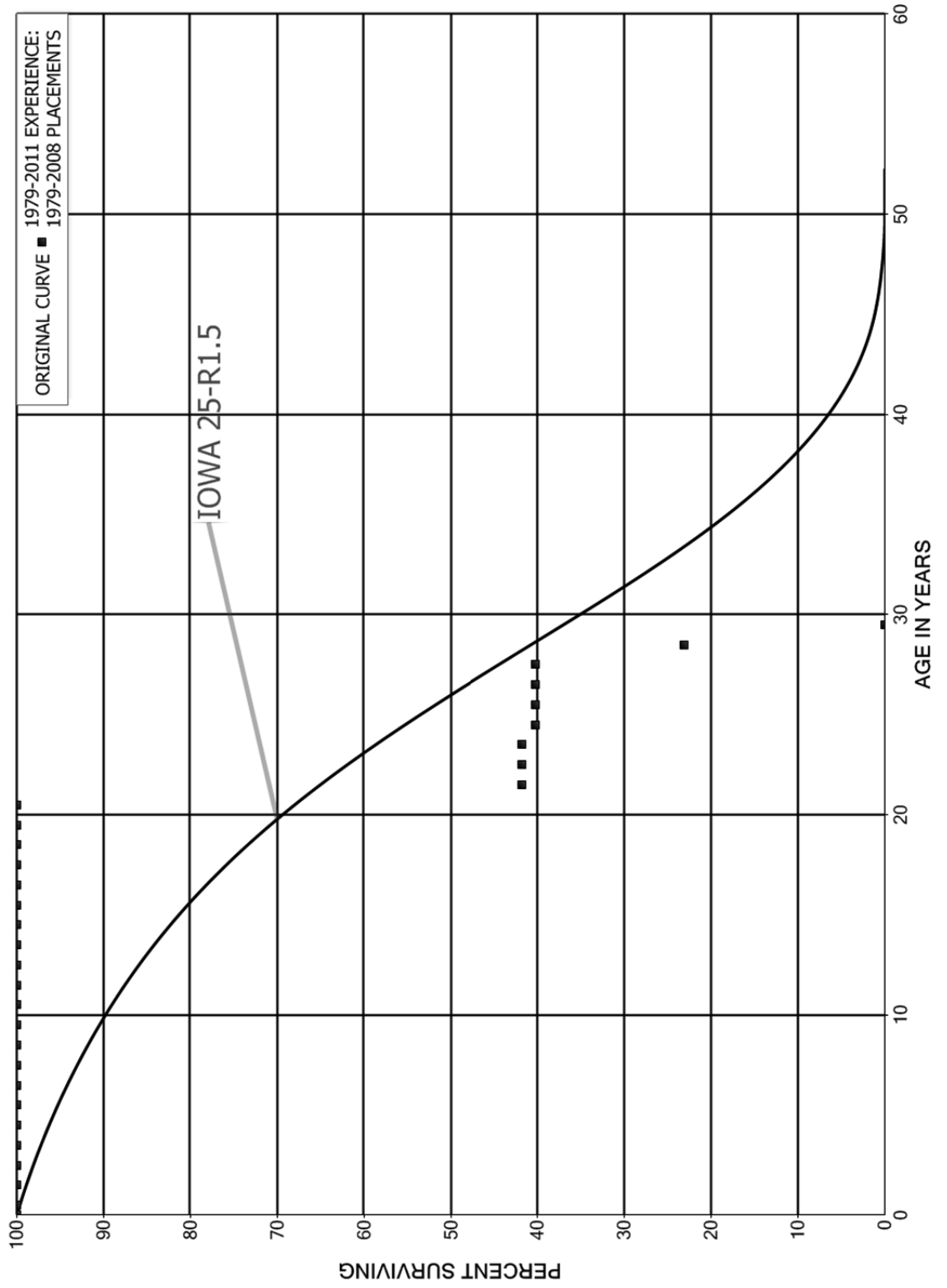
PACIFICORP  
ARIZONA, COLORADO AND MONTANA PROPERTY

ACCOUNT 392.05 TRANSPORTATION EQUIPMENT - MEDIUM TRUCKS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1973-2010			EXPERIENCE BAND 1992-2011		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	232,082		0.0000	1.0000	100.00
0.5	298,238		0.0000	1.0000	100.00
1.5	242,244		0.0000	1.0000	100.00
2.5	248,896		0.0000	1.0000	100.00
3.5	244,005	2,086	0.0085	0.9915	100.00
4.5	330,550		0.0000	1.0000	99.15
5.5	322,597	3,631	0.0113	0.9887	99.15
6.5	331,732		0.0000	1.0000	98.03
7.5	332,548	11,472	0.0345	0.9655	98.03
8.5	321,077		0.0000	1.0000	94.65
9.5	285,428		0.0000	1.0000	94.65
10.5	290,166		0.0000	1.0000	94.65
11.5	277,179	816	0.0029	0.9971	94.65
12.5	276,363	45,064	0.1631	0.8369	94.37
13.5	234,830		0.0000	1.0000	78.98
14.5	244,717	18,128	0.0741	0.9259	78.98
15.5	226,589	4,888	0.0216	0.9784	73.13
16.5	225,559	1,993	0.0088	0.9912	71.55
17.5	223,566	2,059	0.0092	0.9908	70.92
18.5	211,692	12,582	0.0594	0.9406	70.27
19.5	199,110	28,487	0.1431	0.8569	66.09
20.5	118,985	47,306	0.3976	0.6024	56.64
21.5	71,679	24,995	0.3487	0.6513	34.12
22.5	37,382	13,952	0.3732	0.6268	22.22
23.5	20,960		0.0000	1.0000	13.93
24.5	8,261		0.0000	1.0000	13.93
25.5	8,261		0.0000	1.0000	13.93
26.5	8,261		0.0000	1.0000	13.93
27.5	8,261	6,284	0.7607	0.2393	13.93
28.5	1,977		0.0000	1.0000	3.33
29.5	1,977		0.0000	1.0000	3.33
30.5	1,977		0.0000	1.0000	3.33
31.5	1,977		0.0000	1.0000	3.33
32.5	1,977		0.0000	1.0000	3.33
33.5					3.33

PACIFICORP  
 ARIZONA, COLORADO AND MONTANA PROPERTY  
 ACCOUNT 392.09 TRANSPORTATION EQUIPMENT - TRAILERS  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



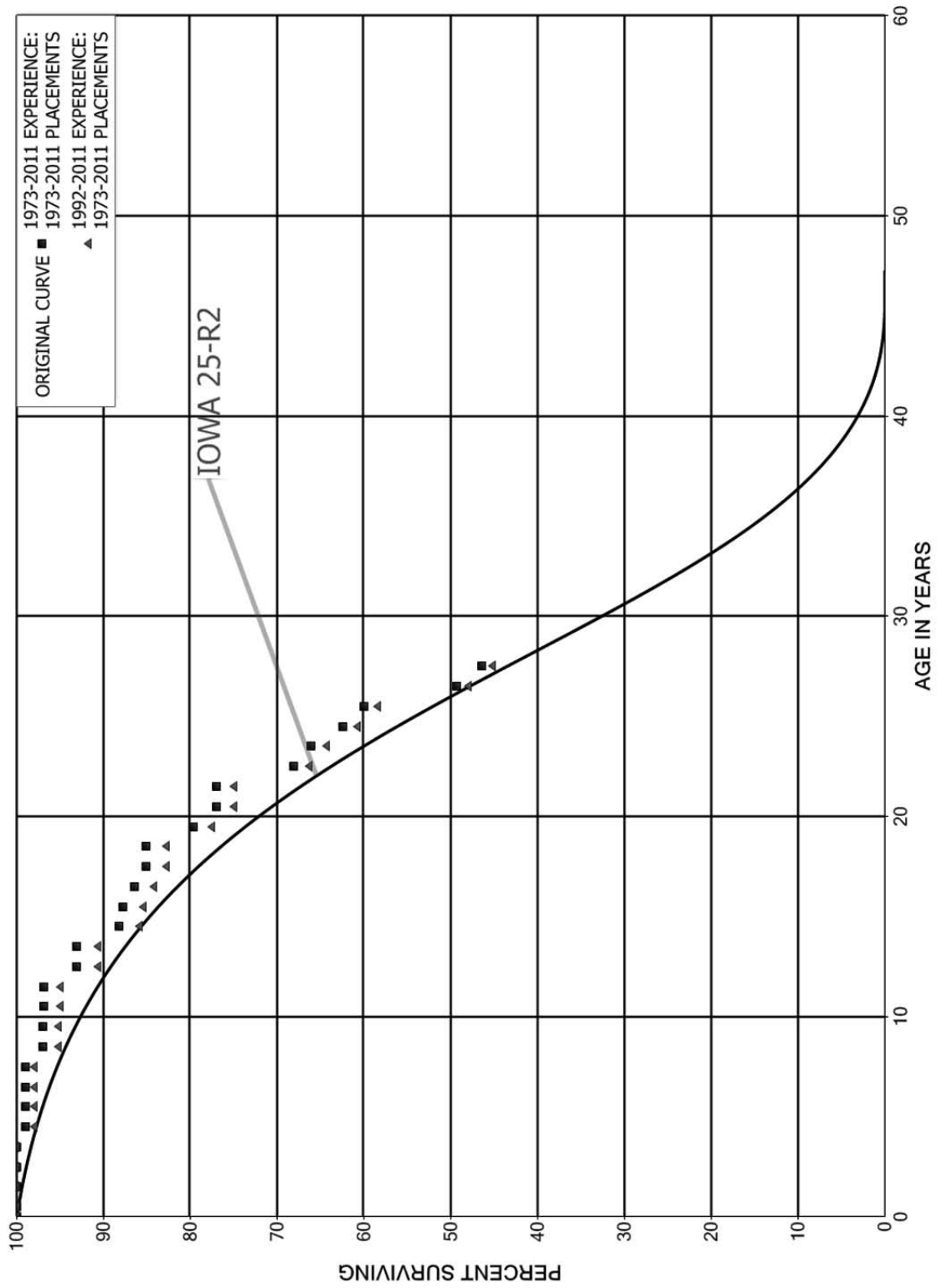
PACIFICORP  
ARIZONA, COLORADO AND MONTANA PROPERTY

ACCOUNT 392.09 TRANSPORTATION EQUIPMENT - TRAILERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1979-2008			EXPERIENCE BAND 1979-2011		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	53,507		0.0000	1.0000	100.00
0.5	53,507		0.0000	1.0000	100.00
1.5	53,507		0.0000	1.0000	100.00
2.5	53,507		0.0000	1.0000	100.00
3.5	51,924		0.0000	1.0000	100.00
4.5	51,924		0.0000	1.0000	100.00
5.5	51,924		0.0000	1.0000	100.00
6.5	51,924		0.0000	1.0000	100.00
7.5	51,924		0.0000	1.0000	100.00
8.5	51,924		0.0000	1.0000	100.00
9.5	51,924		0.0000	1.0000	100.00
10.5	51,924		0.0000	1.0000	100.00
11.5	51,924		0.0000	1.0000	100.00
12.5	51,924		0.0000	1.0000	100.00
13.5	51,924		0.0000	1.0000	100.00
14.5	51,924		0.0000	1.0000	100.00
15.5	51,924		0.0000	1.0000	100.00
16.5	51,924		0.0000	1.0000	100.00
17.5	51,924		0.0000	1.0000	100.00
18.5	51,924		0.0000	1.0000	100.00
19.5	51,924		0.0000	1.0000	100.00
20.5	51,924	30,240	0.5824	0.4176	100.00
21.5	14,707		0.0000	1.0000	41.76
22.5	14,707		0.0000	1.0000	41.76
23.5	14,707	540	0.0367	0.9633	41.76
24.5	14,167		0.0000	1.0000	40.23
25.5	14,167		0.0000	1.0000	40.23
26.5	14,167		0.0000	1.0000	40.23
27.5	14,167	6,030	0.4256	0.5744	40.23
28.5	8,137	8,137	1.0000		23.11
29.5					

PACIFICORP  
 ARIZONA, COLORADO AND MONTANA PROPERTY  
 ACCOUNT 396.07 HEAVY POWER OPERATED EQUIPMENT  
 ORIGINAL AND SMOOTH SURVIVOR CURVES





PACIFICORP  
ARIZONA, COLORADO AND MONTANA PROPERTY

ACCOUNT 396.07 HEAVY POWER OPERATED EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1973-2011			EXPERIENCE BAND 1973-2011		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	3,153,286		0.0000	1.0000	100.00
0.5	3,095,609		0.0000	1.0000	100.00
1.5	3,043,736		0.0000	1.0000	100.00
2.5	2,990,615		0.0000	1.0000	100.00
3.5	2,571,786	28,129	0.0109	0.9891	100.00
4.5	2,521,381		0.0000	1.0000	98.91
5.5	2,448,426		0.0000	1.0000	98.91
6.5	2,316,901		0.0000	1.0000	98.91
7.5	2,316,901	45,187	0.0195	0.9805	98.91
8.5	2,263,852		0.0000	1.0000	96.98
9.5	2,139,688	3,843	0.0018	0.9982	96.98
10.5	1,796,756		0.0000	1.0000	96.80
11.5	1,605,032	62,142	0.0387	0.9613	96.80
12.5	1,523,418		0.0000	1.0000	93.06
13.5	1,523,418	79,640	0.0523	0.9477	93.06
14.5	1,441,948	7,239	0.0050	0.9950	88.19
15.5	1,361,988	20,254	0.0149	0.9851	87.75
16.5	1,341,734	21,711	0.0162	0.9838	86.44
17.5	1,307,722		0.0000	1.0000	85.04
18.5	1,173,289	74,212	0.0633	0.9367	85.04
19.5	1,099,077	37,575	0.0342	0.9658	79.66
20.5	1,039,084		0.0000	1.0000	76.94
21.5	1,018,173	117,684	0.1156	0.8844	76.94
22.5	850,804	25,092	0.0295	0.9705	68.05
23.5	825,712	46,051	0.0558	0.9442	66.04
24.5	553,523	20,942	0.0378	0.9622	62.36
25.5	456,764	81,755	0.1790	0.8210	60.00
26.5	344,639	19,982	0.0580	0.9420	49.26
27.5	311,807		0.0000	1.0000	46.40
28.5	301,086	7,736	0.0257	0.9743	46.40
29.5	209,445		0.0000	1.0000	45.21
30.5	127,267		0.0000	1.0000	45.21
31.5	109,492	5,414	0.0494	0.9506	45.21
32.5	104,078		0.0000	1.0000	42.98
33.5	999		0.0000	1.0000	42.98
34.5	999		0.0000	1.0000	42.98
35.5	999		0.0000	1.0000	42.98
36.5	999		0.0000	1.0000	42.98
37.5	999		0.0000	1.0000	42.98
38.5					42.98

PACIFICORP  
ARIZONA, COLORADO AND MONTANA PROPERTY

ACCOUNT 396.07 HEAVY POWER OPERATED EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1973-2011			EXPERIENCE BAND 1992-2011		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,744,247		0.0000	1.0000	100.00
0.5	1,708,988		0.0000	1.0000	100.00
1.5	1,689,667		0.0000	1.0000	100.00
2.5	1,688,028		0.0000	1.0000	100.00
3.5	1,313,963	28,129	0.0214	0.9786	100.00
4.5	1,494,235		0.0000	1.0000	97.86
5.5	1,497,097		0.0000	1.0000	97.86
6.5	1,479,026		0.0000	1.0000	97.86
7.5	1,567,669	45,187	0.0288	0.9712	97.86
8.5	1,589,503		0.0000	1.0000	95.04
9.5	1,622,636	3,843	0.0024	0.9976	95.04
10.5	1,429,599		0.0000	1.0000	94.81
11.5	1,370,794	62,142	0.0453	0.9547	94.81
12.5	1,373,864		0.0000	1.0000	90.52
13.5	1,509,269	79,640	0.0528	0.9472	90.52
14.5	1,427,799	7,239	0.0051	0.9949	85.74
15.5	1,353,253	20,254	0.0150	0.9850	85.30
16.5	1,332,999	21,711	0.0163	0.9837	84.03
17.5	1,298,987		0.0000	1.0000	82.66
18.5	1,173,289	74,212	0.0633	0.9367	82.66
19.5	1,099,077	37,575	0.0342	0.9658	77.43
20.5	1,039,084		0.0000	1.0000	74.78
21.5	1,018,173	117,684	0.1156	0.8844	74.78
22.5	850,804	25,092	0.0295	0.9705	66.14
23.5	825,712	46,051	0.0558	0.9442	64.19
24.5	553,523	20,942	0.0378	0.9622	60.61
25.5	456,764	81,755	0.1790	0.8210	58.32
26.5	344,639	19,982	0.0580	0.9420	47.88
27.5	311,807		0.0000	1.0000	45.10
28.5	301,086	7,736	0.0257	0.9743	45.10
29.5	209,445		0.0000	1.0000	43.94
30.5	127,267		0.0000	1.0000	43.94
31.5	109,492	5,414	0.0494	0.9506	43.94
32.5	104,078		0.0000	1.0000	41.77
33.5	999		0.0000	1.0000	41.77
34.5	999		0.0000	1.0000	41.77
35.5	999		0.0000	1.0000	41.77
36.5	999		0.0000	1.0000	41.77
37.5	999		0.0000	1.0000	41.77
38.5					41.77



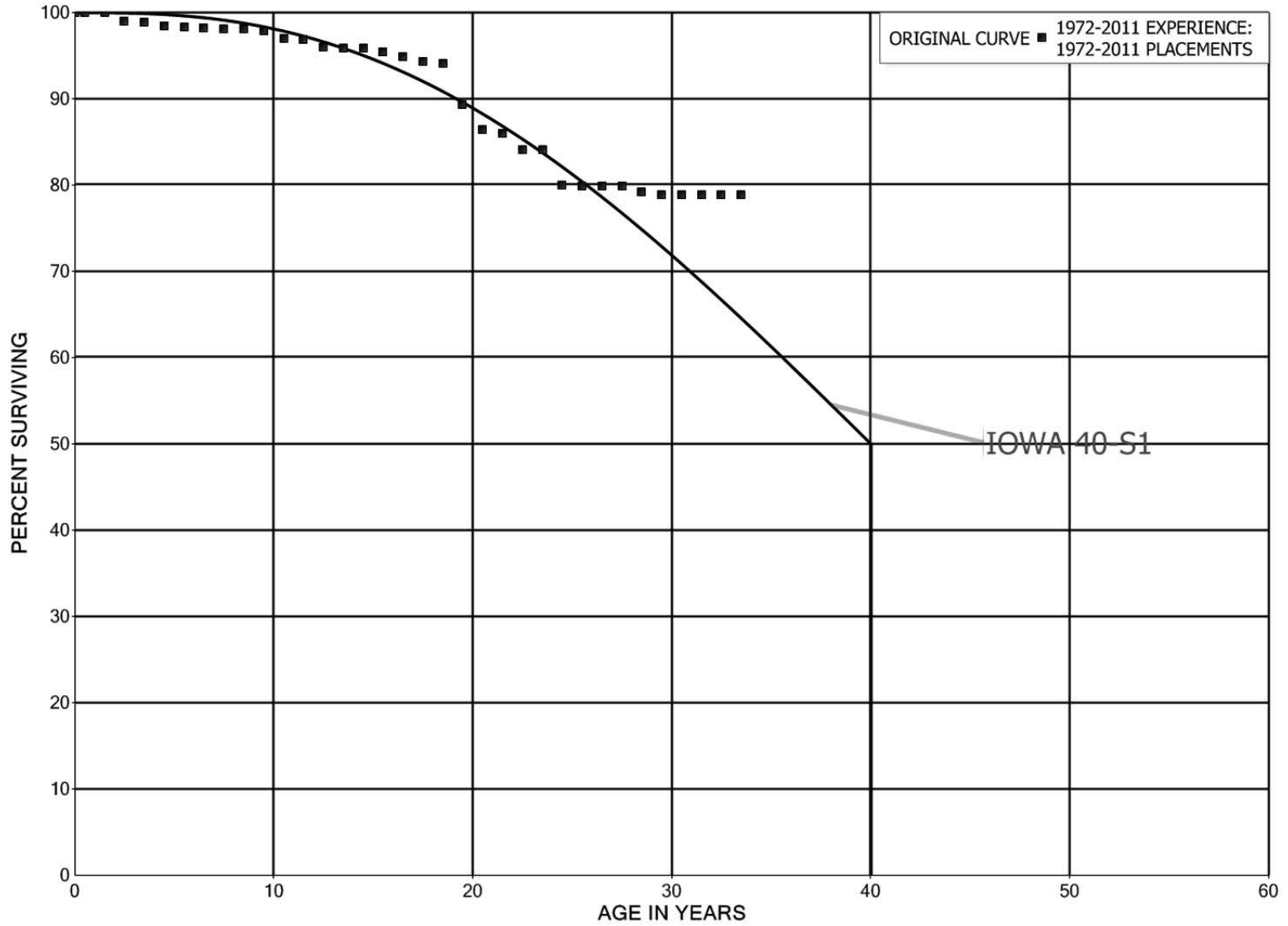
III-554

UTAH MINING



PACIFICORP  
UTAH MINING

ACCOUNT 399.3 STRUCTURES AND IMPROVEMENTS  
ORIGINAL AND SMOOTH SURVIVOR CURVES



III-555

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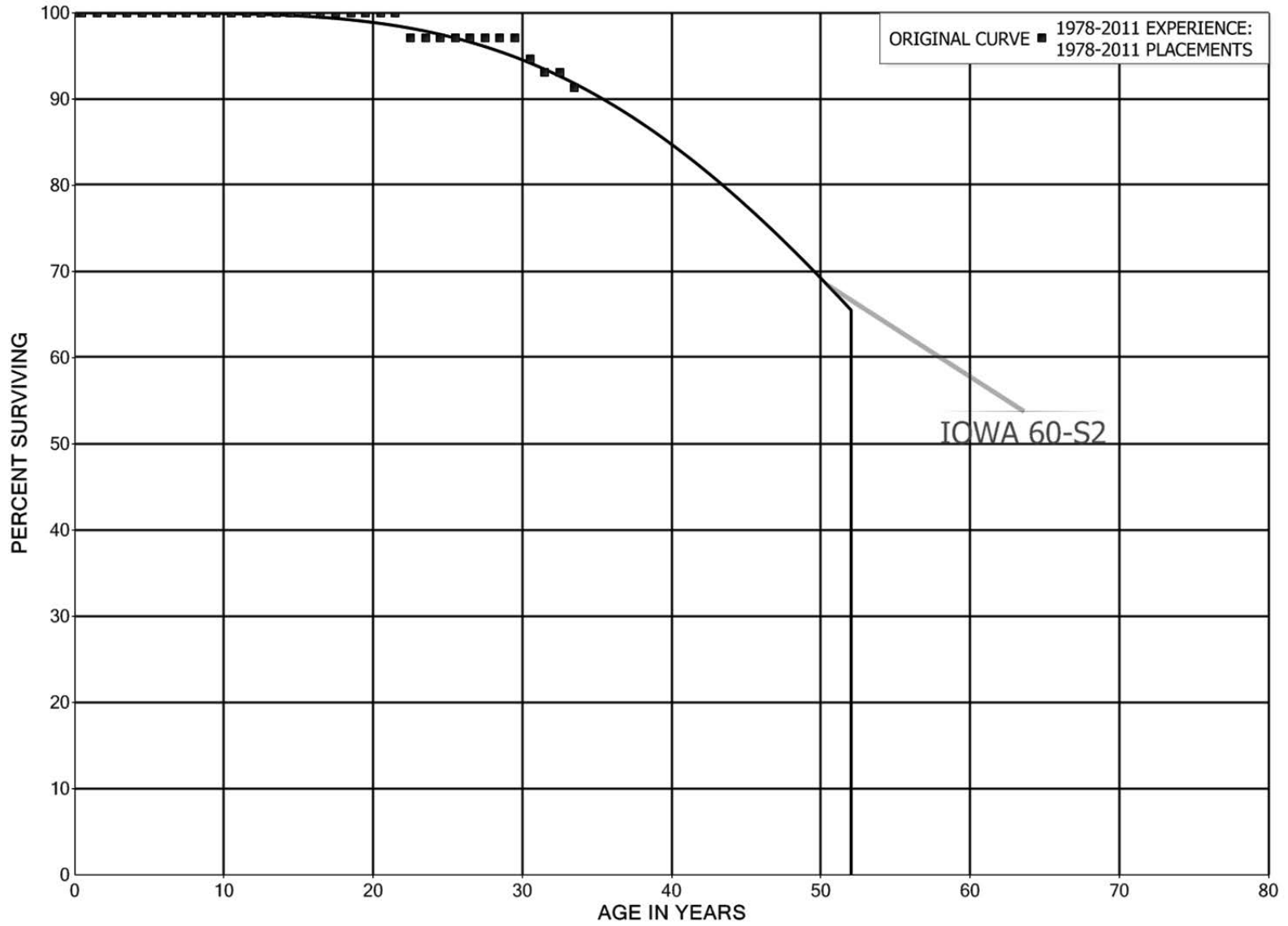
PACIFICORP

ACCOUNT 399.3 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1972-2011			EXPERIENCE BAND 1972-2011		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	44,801,046		0.0000	1.0000	100.00
0.5	44,709,990	8,772	0.0002	0.9998	100.00
1.5	44,701,217	434,126	0.0097	0.9903	99.98
2.5	44,062,285	86,346	0.0020	0.9980	99.01
3.5	43,527,143	188,205	0.0043	0.9957	98.82
4.5	40,694,325	57,880	0.0014	0.9986	98.39
5.5	40,454,479	24,713	0.0006	0.9994	98.25
6.5	37,885,385	34,526	0.0009	0.9991	98.19
7.5	34,178,992		0.0000	1.0000	98.10
8.5	34,169,515	77,931	0.0023	0.9977	98.10
9.5	33,535,996	322,980	0.0096	0.9904	97.87
10.5	33,213,016	31,628	0.0010	0.9990	96.93
11.5	32,029,734	284,326	0.0089	0.9911	96.84
12.5	30,034,346	43,055	0.0014	0.9986	95.98
13.5	29,649,238	2,663	0.0001	0.9999	95.84
14.5	29,518,687	120,117	0.0041	0.9959	95.83
15.5	25,535,687	165,174	0.0065	0.9935	95.44
16.5	25,100,316	131,491	0.0052	0.9948	94.83
17.5	24,965,651	64,821	0.0026	0.9974	94.33
18.5	24,641,543	1,259,941	0.0511	0.9489	94.09
19.5	23,210,217	754,237	0.0325	0.9675	89.27
20.5	21,733,213	97,244	0.0045	0.9955	86.37
21.5	21,592,471	484,622	0.0224	0.9776	85.99
22.5	19,954,915	11,003	0.0006	0.9994	84.06
23.5	8,910,316	433,813	0.0487	0.9513	84.01
24.5	6,896,322	3,484	0.0005	0.9995	79.92
25.5	6,544,521		0.0000	1.0000	79.88
26.5	6,271,290	2,172	0.0003	0.9997	79.88
27.5	6,047,519	49,468	0.0082	0.9918	79.85
28.5	5,776,978	22,798	0.0039	0.9961	79.20
29.5	5,665,107		0.0000	1.0000	78.89
30.5	5,408,537	2,313	0.0004	0.9996	78.89
31.5	5,121,685		0.0000	1.0000	78.85
32.5	2,264,793		0.0000	1.0000	78.85
33.5	1,120,785	19,797	0.0177	0.9823	78.85
34.5	15,469		0.0000	1.0000	77.46
35.5	15,469		0.0000	1.0000	77.46
36.5	15,469		0.0000	1.0000	77.46
37.5	8,985		0.0000	1.0000	77.46
38.5	8,985		0.0000	1.0000	77.46
39.5					77.46

PACIFICORP  
ACCOUNT 399.31 STRUCTURES AND IMPROVEMENTS - PREP PLANT  
ORIGINAL AND SMOOTH SURVIVOR CURVES



III-557



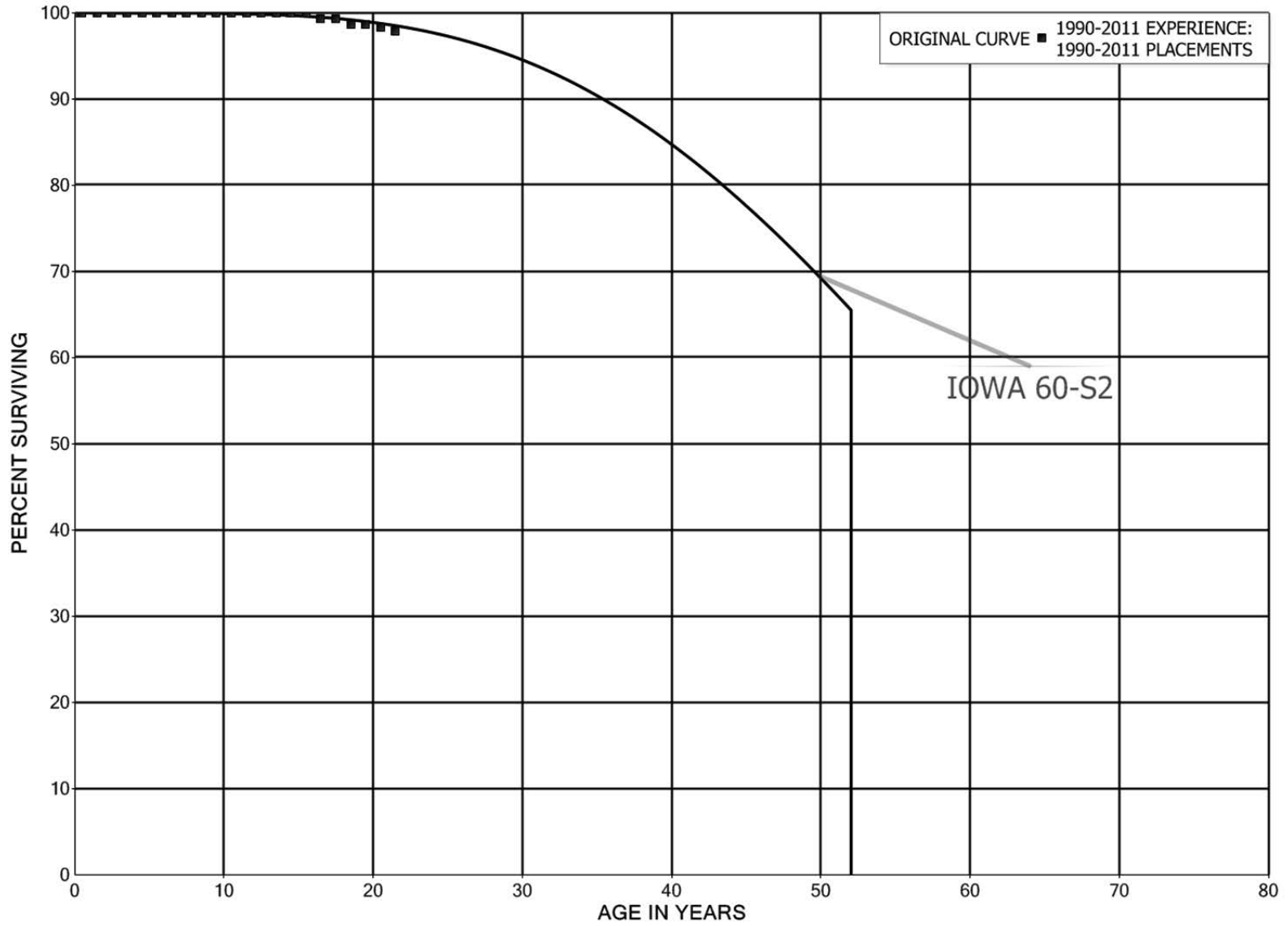
PACIFICORP

ACCOUNT 399.31 STRUCTURES AND IMPROVEMENTS - PREP PLANT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1978-2011			EXPERIENCE BAND 1978-2011		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	24,424,659		0.0000	1.0000	100.00
0.5	24,128,465		0.0000	1.0000	100.00
1.5	24,128,465		0.0000	1.0000	100.00
2.5	24,106,540		0.0000	1.0000	100.00
3.5	24,079,450		0.0000	1.0000	100.00
4.5	24,035,312		0.0000	1.0000	100.00
5.5	24,027,551		0.0000	1.0000	100.00
6.5	23,768,110		0.0000	1.0000	100.00
7.5	23,263,290		0.0000	1.0000	100.00
8.5	23,257,688		0.0000	1.0000	100.00
9.5	23,257,688		0.0000	1.0000	100.00
10.5	23,257,688		0.0000	1.0000	100.00
11.5	23,256,353		0.0000	1.0000	100.00
12.5	23,255,343	4,102	0.0002	0.9998	100.00
13.5	23,251,241		0.0000	1.0000	99.98
14.5	23,251,241		0.0000	1.0000	99.98
15.5	23,236,936	5,188	0.0002	0.9998	99.98
16.5	23,110,363		0.0000	1.0000	99.96
17.5	14,100,502		0.0000	1.0000	99.96
18.5	14,021,627		0.0000	1.0000	99.96
19.5	13,950,511		0.0000	1.0000	99.96
20.5	13,701,822		0.0000	1.0000	99.96
21.5	439,826	12,803	0.0291	0.9709	99.96
22.5	427,023		0.0000	1.0000	97.05
23.5	123,439		0.0000	1.0000	97.05
24.5	123,439		0.0000	1.0000	97.05
25.5	123,439		0.0000	1.0000	97.05
26.5	123,439		0.0000	1.0000	97.05
27.5	123,439		0.0000	1.0000	97.05
28.5	123,439		0.0000	1.0000	97.05
29.5	123,439	3,044	0.0247	0.9753	97.05
30.5	120,395	2,017	0.0168	0.9832	94.66
31.5	118,378		0.0000	1.0000	93.07
32.5	118,378	2,251	0.0190	0.9810	93.07
33.5					91.30

PACIFICORP  
ACCOUNT 399.41 SURFACE PROCESSING EQUIPMENT - PREP PLANT  
ORIGINAL AND SMOOTH SURVIVOR CURVES



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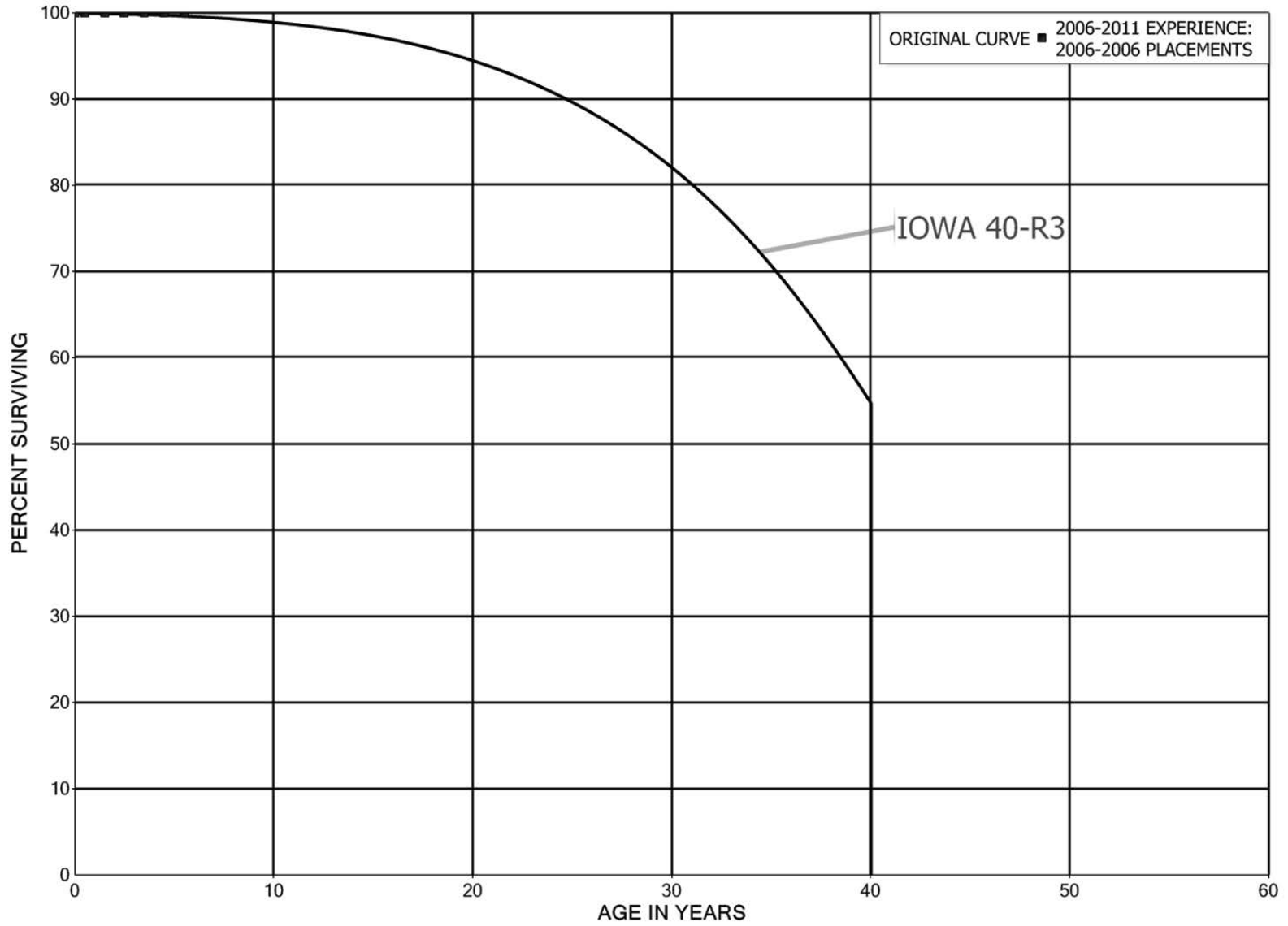
PACIFICORP

ACCOUNT 399.41 SURFACE PROCESSING EQUIPMENT - PREP PLANT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1990-2011			EXPERIENCE BAND 1990-2011		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	8,268,091		0.0000	1.0000	100.00
0.5	8,241,800		0.0000	1.0000	100.00
1.5	8,227,987		0.0000	1.0000	100.00
2.5	8,227,987		0.0000	1.0000	100.00
3.5	8,189,692		0.0000	1.0000	100.00
4.5	8,178,843		0.0000	1.0000	100.00
5.5	8,178,843		0.0000	1.0000	100.00
6.5	8,072,093		0.0000	1.0000	100.00
7.5	8,072,093		0.0000	1.0000	100.00
8.5	8,072,093		0.0000	1.0000	100.00
9.5	8,072,093		0.0000	1.0000	100.00
10.5	8,072,093		0.0000	1.0000	100.00
11.5	8,072,093		0.0000	1.0000	100.00
12.5	8,072,093		0.0000	1.0000	100.00
13.5	7,976,727		0.0000	1.0000	100.00
14.5	7,925,433		0.0000	1.0000	100.00
15.5	7,925,433	58,891	0.0074	0.9926	100.00
16.5	7,860,377		0.0000	1.0000	99.26
17.5	4,112,009	28,172	0.0069	0.9931	99.26
18.5	3,850,156		0.0000	1.0000	98.58
19.5	3,545,008	9,609	0.0027	0.9973	98.58
20.5	3,521,502	16,240	0.0046	0.9954	98.31
21.5					97.86

PACIFICORP  
ACCOUNT 399.44 SURFACE ELECTRIC POWER FACILITIES  
ORIGINAL AND SMOOTH SURVIVOR CURVES



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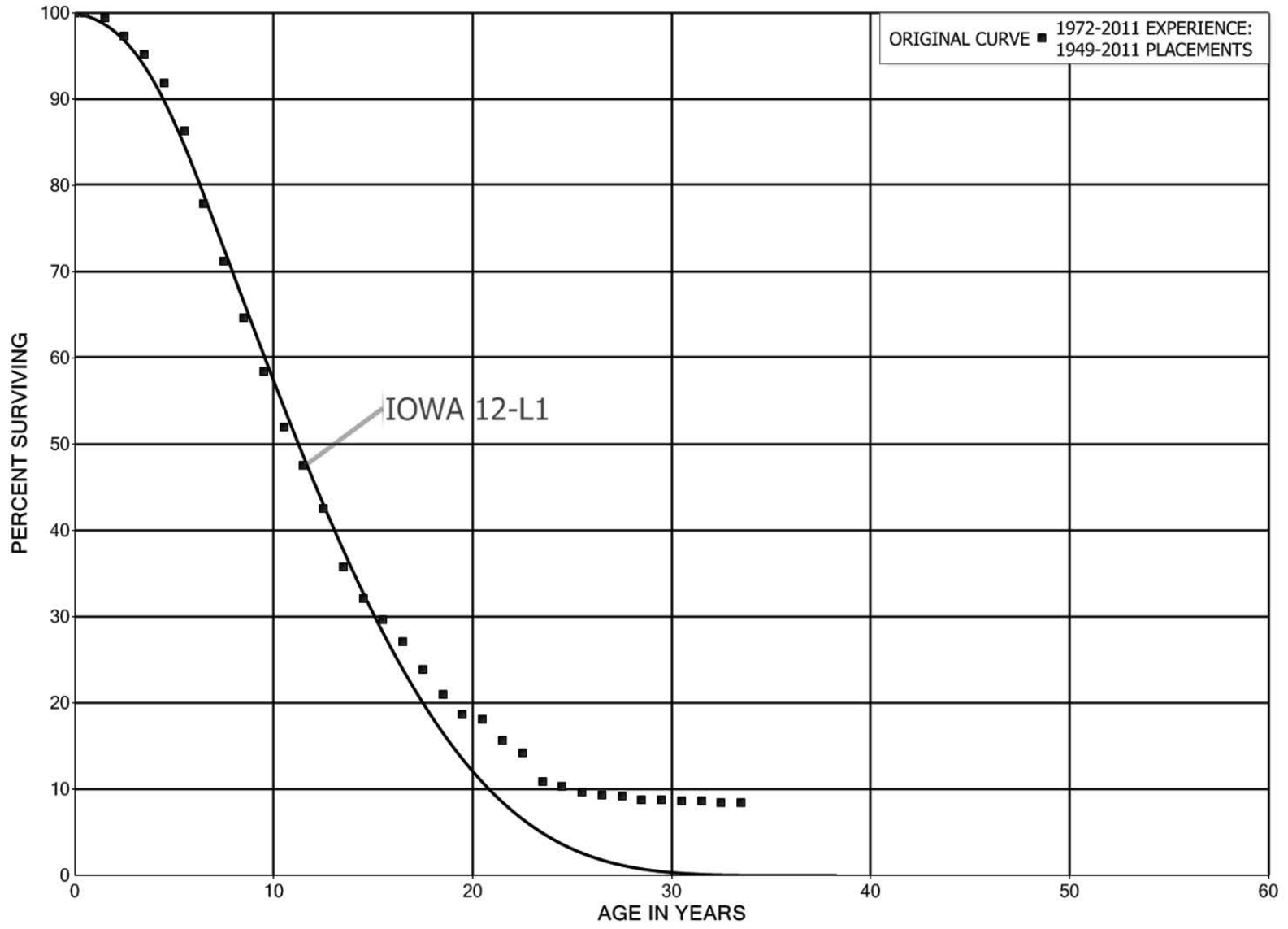
PACIFICORP

ACCOUNT 399.44 SURFACE ELECTRIC POWER FACILITIES

ORIGINAL LIFE TABLE

PLACEMENT BAND 2006-2006			EXPERIENCE BAND 2006-2011		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	3,424,575		0.0000	1.0000	100.00
0.5	3,424,575		0.0000	1.0000	100.00
1.5	3,424,575		0.0000	1.0000	100.00
2.5	3,424,575		0.0000	1.0000	100.00
3.5	3,424,575		0.0000	1.0000	100.00
4.5	3,424,575		0.0000	1.0000	100.00
5.5					100.00

PACIFICORP  
ACCOUNT 399.45 UNDERGROUND EQUIPMENT  
ORIGINAL AND SMOOTH SURVIVOR CURVES



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PACIFICORP

ACCOUNT 399.45 UNDERGROUND EQUIPMENT

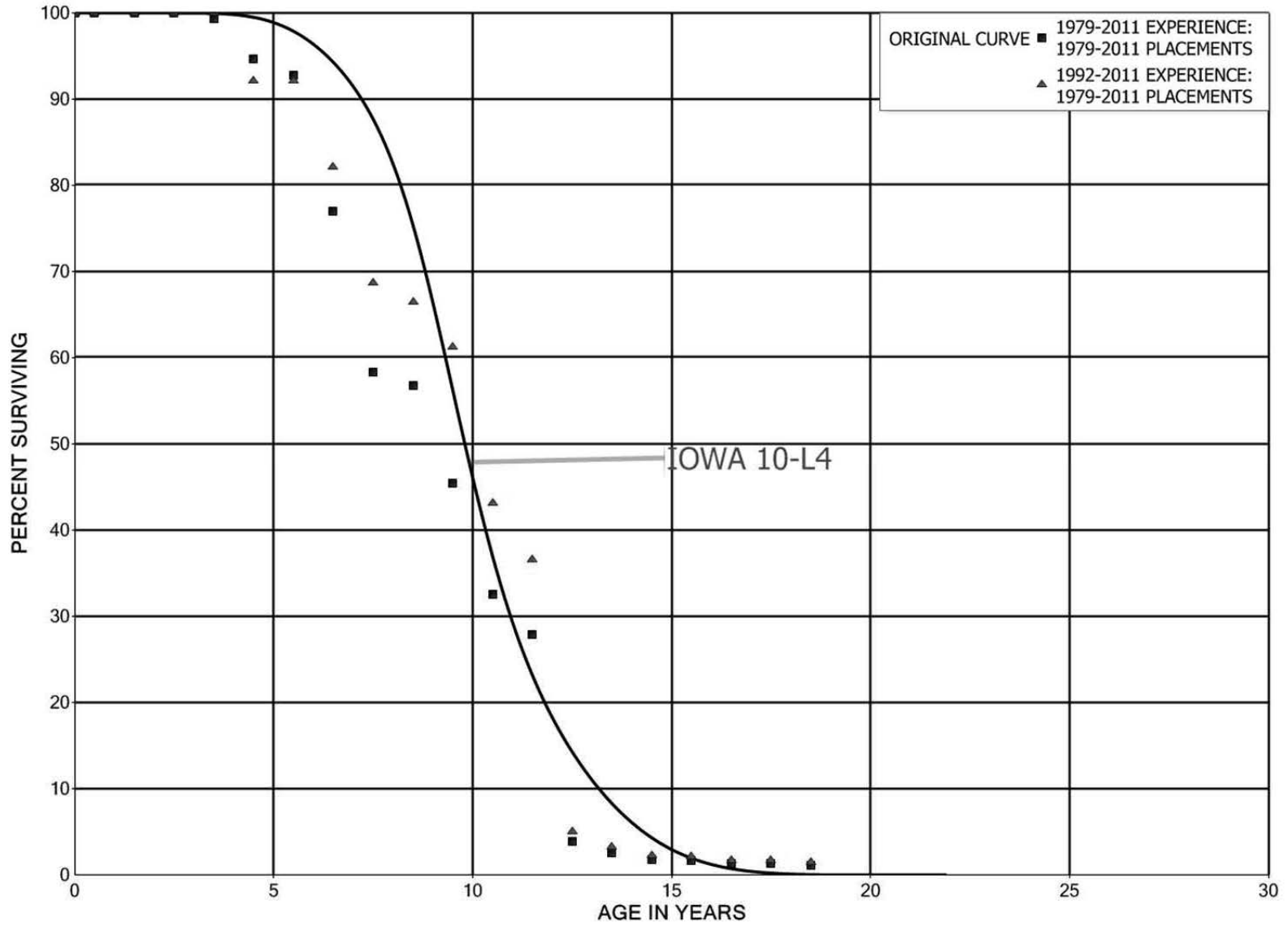
ORIGINAL LIFE TABLE

PLACEMENT BAND 1949-2011

EXPERIENCE BAND 1972-2011

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	273,892,282	53,074	0.0002	0.9998	100.00
0.5	266,443,340	1,447,122	0.0054	0.9946	99.98
1.5	259,400,259	5,537,412	0.0213	0.9787	99.44
2.5	245,203,023	5,467,531	0.0223	0.9777	97.31
3.5	228,242,201	7,868,343	0.0345	0.9655	95.14
4.5	208,270,369	12,681,794	0.0609	0.9391	91.86
5.5	192,267,713	18,688,278	0.0972	0.9028	86.27
6.5	166,276,085	14,325,302	0.0862	0.9138	77.89
7.5	144,241,219	13,217,192	0.0916	0.9084	71.18
8.5	128,679,069	12,359,312	0.0960	0.9040	64.65
9.5	114,502,634	12,766,370	0.1115	0.8885	58.44
10.5	100,547,577	8,534,172	0.0849	0.9151	51.93
11.5	91,290,378	9,706,752	0.1063	0.8937	47.52
12.5	80,586,760	12,731,991	0.1580	0.8420	42.47
13.5	65,271,562	6,687,962	0.1025	0.8975	35.76
14.5	55,225,764	4,313,786	0.0781	0.9219	32.09
15.5	48,371,041	4,087,759	0.0845	0.9155	29.59
16.5	41,534,459	5,022,042	0.1209	0.8791	27.09
17.5	34,447,922	4,210,559	0.1222	0.8778	23.81
18.5	28,658,936	3,128,538	0.1092	0.8908	20.90
19.5	24,142,220	730,437	0.0303	0.9697	18.62
20.5	18,996,958	2,548,715	0.1342	0.8658	18.06
21.5	13,526,308	1,305,415	0.0965	0.9035	15.63
22.5	10,232,915	2,405,536	0.2351	0.7649	14.12
23.5	6,849,890	346,541	0.0506	0.9494	10.80
24.5	6,178,115	405,247	0.0656	0.9344	10.26
25.5	4,266,586	116,097	0.0272	0.9728	9.58
26.5	4,089,759	77,003	0.0188	0.9812	9.32
27.5	4,012,756	177,627	0.0443	0.9557	9.15
28.5	3,833,651	20,695	0.0054	0.9946	8.74
29.5	3,473,484	27,734	0.0080	0.9920	8.70
30.5	3,310,388		0.0000	1.0000	8.63
31.5	2,331,073	69,546	0.0298	0.9702	8.63
32.5	1,958,345		0.0000	1.0000	8.37
33.5	1,886,127	72,325	0.0383	0.9617	8.37
34.5	1,495		0.0000	1.0000	8.05
35.5	1,495		0.0000	1.0000	8.05
36.5					8.05

PACIFICORP  
ACCOUNT 399.46 LONGWALL EQUIPMENT  
ORIGINAL AND SMOOTH SURVIVOR CURVES



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PACIFICORP

ACCOUNT 399.46 LONGWALL EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1979-2011			EXPERIENCE BAND 1979-2011		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	148,042,528		0.0000	1.0000	100.00
0.5	133,560,995		0.0000	1.0000	100.00
1.5	116,199,713	68,164	0.0006	0.9994	100.00
2.5	116,131,549	749,261	0.0065	0.9935	99.94
3.5	115,382,288	5,425,825	0.0470	0.9530	99.30
4.5	109,956,463	2,271,650	0.0207	0.9793	94.63
5.5	107,596,881	18,214,431	0.1693	0.8307	92.67
6.5	89,382,451	21,738,264	0.2432	0.7568	76.98
7.5	67,644,187	1,821,568	0.0269	0.9731	58.26
8.5	65,822,618	13,135,380	0.1996	0.8004	56.69
9.5	52,608,983	14,872,786	0.2827	0.7173	45.38
10.5	37,736,198	5,481,626	0.1453	0.8547	32.55
11.5	32,254,572	27,808,448	0.8622	0.1378	27.82
12.5	4,446,124	1,575,695	0.3544	0.6456	3.84
13.5	2,773,139	823,480	0.2969	0.7031	2.48
14.5	1,949,659	168,039	0.0862	0.9138	1.74
15.5	1,781,620	387,995	0.2178	0.7822	1.59
16.5	1,393,625		0.0000	1.0000	1.24
17.5	1,393,625	149,137	0.1070	0.8930	1.24
18.5	1,030,775	1,003,958	0.9740	0.0260	1.11
19.5	26,817		0.0000	1.0000	0.03
20.5	26,817		0.0000	1.0000	0.03
21.5	26,817		0.0000	1.0000	0.03
22.5	13,597		0.0000	1.0000	0.03
23.5	13,597		0.0000	1.0000	0.03
24.5					0.03

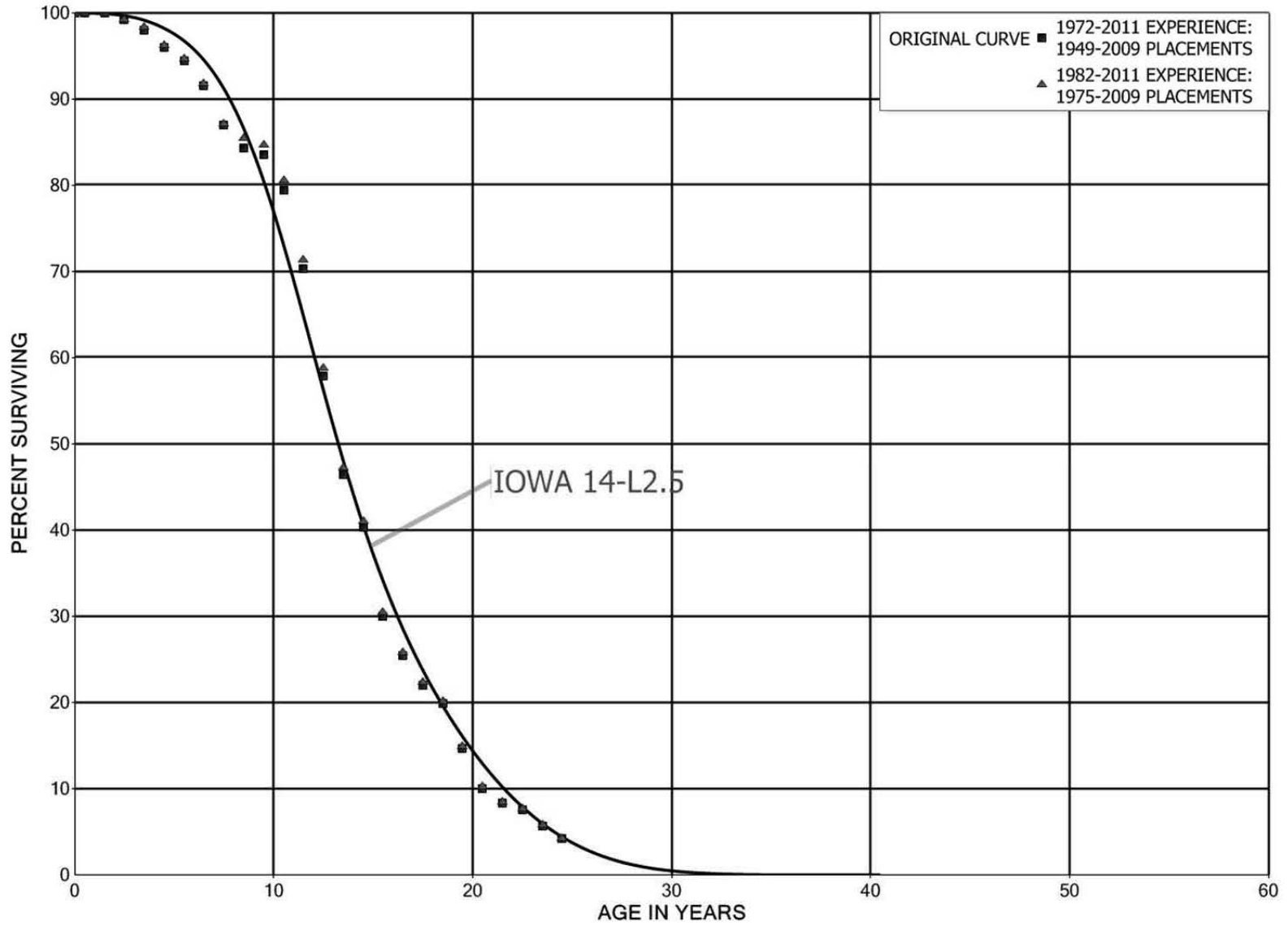
PACIFICORP

ACCOUNT 399.46 LONGWALL EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1979-2011			EXPERIENCE BAND 1992-2011		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	74,725,077		0.0000	1.0000	100.00
0.5	72,450,736		0.0000	1.0000	100.00
1.5	57,282,678		0.0000	1.0000	100.00
2.5	57,384,951		0.0000	1.0000	100.00
3.5	59,115,513	4,662,378	0.0789	0.9211	100.00
4.5	60,376,585	48,088	0.0008	0.9992	92.11
5.5	68,494,261	7,395,323	0.1080	0.8920	92.04
6.5	65,472,598	10,748,669	0.1642	0.8358	82.10
7.5	55,047,748	1,821,568	0.0331	0.9669	68.62
8.5	53,549,882	4,212,755	0.0787	0.9213	66.35
9.5	49,315,437	14,592,963	0.2959	0.7041	61.13
10.5	34,722,474	5,265,684	0.1517	0.8483	43.04
11.5	32,108,596	27,808,448	0.8661	0.1339	36.52
12.5	4,446,124	1,575,695	0.3544	0.6456	4.89
13.5	2,773,139	823,480	0.2969	0.7031	3.16
14.5	1,949,659	168,039	0.0862	0.9138	2.22
15.5	1,781,620	387,995	0.2178	0.7822	2.03
16.5	1,393,625		0.0000	1.0000	1.59
17.5	1,393,625	149,137	0.1070	0.8930	1.59
18.5	1,030,775	1,003,958	0.9740	0.0260	1.42
19.5	26,817		0.0000	1.0000	0.04
20.5	26,817		0.0000	1.0000	0.04
21.5	26,817		0.0000	1.0000	0.04
22.5	13,597		0.0000	1.0000	0.04
23.5	13,597		0.0000	1.0000	0.04
24.5					0.04

PACIFICORP  
ACCOUNT 399.51 VEHICLES  
ORIGINAL AND SMOOTH SURVIVOR CURVES



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PACIFICORP

ACCOUNT 399.51 VEHICLES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1949-2009

EXPERIENCE BAND 1972-2011

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	2,430,536		0.0000	1.0000	100.00
0.5	2,430,536		0.0000	1.0000	100.00
1.5	2,430,536	19,376	0.0080	0.9920	100.00
2.5	2,403,824	29,382	0.0122	0.9878	99.20
3.5	2,390,384	50,762	0.0212	0.9788	97.99
4.5	2,112,851	34,091	0.0161	0.9839	95.91
5.5	2,014,713	61,028	0.0303	0.9697	94.36
6.5	1,658,050	82,161	0.0496	0.9504	91.50
7.5	1,434,837	44,341	0.0309	0.9691	86.97
8.5	1,276,473	11,052	0.0087	0.9913	84.28
9.5	1,265,421	63,742	0.0504	0.9496	83.55
10.5	1,110,334	126,324	0.1138	0.8862	79.34
11.5	984,011	175,091	0.1779	0.8221	70.32
12.5	808,919	159,253	0.1969	0.8031	57.80
13.5	574,064	75,359	0.1313	0.8687	46.42
14.5	419,383	108,078	0.2577	0.7423	40.33
15.5	268,562	41,150	0.1532	0.8468	29.94
16.5	227,412	30,827	0.1356	0.8644	25.35
17.5	180,779	17,335	0.0959	0.9041	21.91
18.5	163,444	42,791	0.2618	0.7382	19.81
19.5	120,653	38,190	0.3165	0.6835	14.63
20.5	82,463	14,040	0.1703	0.8297	10.00
21.5	68,423	6,520	0.0953	0.9047	8.29
22.5	62,485	15,783	0.2526	0.7474	7.50
23.5	46,702	11,770	0.2520	0.7480	5.61
24.5	34,932		0.0000	1.0000	4.19
25.5	11,285	582	0.0516	0.9484	4.19
26.5	10,703		0.0000	1.0000	3.98
27.5	10,703		0.0000	1.0000	3.98
28.5	10,703		0.0000	1.0000	3.98
29.5	10,703		0.0000	1.0000	3.98
30.5	10,703		0.0000	1.0000	3.98
31.5	10,703		0.0000	1.0000	3.98
32.5	10,703		0.0000	1.0000	3.98
33.5					3.98

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ACCOUNT 399.51 VEHICLES

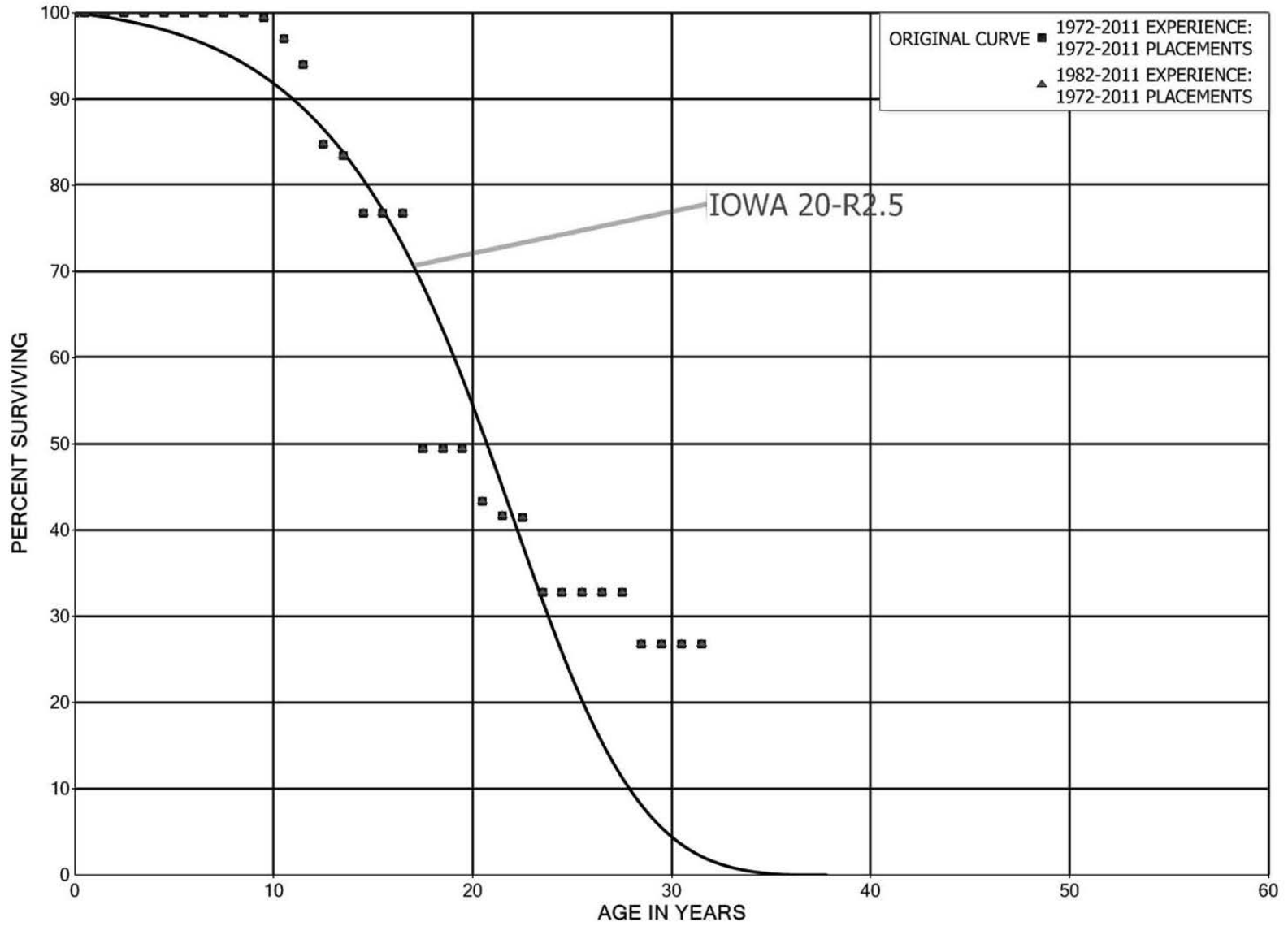
ORIGINAL LIFE TABLE

PLACEMENT BAND 1975-2009

EXPERIENCE BAND 1982-2011

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	2,258,784		0.0000	1.0000	100.00
0.5	2,308,277		0.0000	1.0000	100.00
1.5	2,316,434	19,376	0.0084	0.9916	100.00
2.5	2,288,558	20,734	0.0091	0.9909	99.16
3.5	2,322,569	48,370	0.0208	0.9792	98.27
4.5	2,052,784	34,091	0.0166	0.9834	96.22
5.5	1,954,646	60,824	0.0311	0.9689	94.62
6.5	1,638,616	82,161	0.0501	0.9499	91.68
7.5	1,415,403	27,502	0.0194	0.9806	87.08
8.5	1,273,878	10,785	0.0085	0.9915	85.39
9.5	1,263,092	62,578	0.0495	0.9505	84.66
10.5	1,109,170	126,324	0.1139	0.8861	80.47
11.5	982,846	173,927	0.1770	0.8230	71.31
12.5	808,919	159,253	0.1969	0.8031	58.69
13.5	574,064	75,359	0.1313	0.8687	47.13
14.5	419,383	108,078	0.2577	0.7423	40.95
15.5	268,562	41,150	0.1532	0.8468	30.39
16.5	227,412	30,827	0.1356	0.8644	25.74
17.5	180,779	17,335	0.0959	0.9041	22.25
18.5	163,444	42,791	0.2618	0.7382	20.11
19.5	120,653	38,190	0.3165	0.6835	14.85
20.5	82,463	14,040	0.1703	0.8297	10.15
21.5	68,423	6,520	0.0953	0.9047	8.42
22.5	61,903	15,783	0.2550	0.7450	7.62
23.5	46,120	11,770	0.2552	0.7448	5.68
24.5	34,350		0.0000	1.0000	4.23
25.5	10,703		0.0000	1.0000	4.23
26.5	10,703		0.0000	1.0000	4.23
27.5	10,703		0.0000	1.0000	4.23
28.5	10,703		0.0000	1.0000	4.23
29.5	10,703		0.0000	1.0000	4.23
30.5	10,703		0.0000	1.0000	4.23
31.5	10,703		0.0000	1.0000	4.23
32.5	10,703		0.0000	1.0000	4.23
33.5					4.23

PACIFICORP  
ACCOUNT 399.52 HEAVY CONSTRUCTION EQUIPMENT  
ORIGINAL AND SMOOTH SURVIVOR CURVES



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PACIFICORP

ACCOUNT 399.52 HEAVY CONSTRUCTION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1972-2011			EXPERIENCE BAND 1972-2011		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	7,890,657		0.0000	1.0000	100.00
0.5	7,038,144		0.0000	1.0000	100.00
1.5	6,739,144		0.0000	1.0000	100.00
2.5	6,728,343		0.0000	1.0000	100.00
3.5	6,371,451		0.0000	1.0000	100.00
4.5	4,787,398		0.0000	1.0000	100.00
5.5	4,787,336		0.0000	1.0000	100.00
6.5	4,620,145		0.0000	1.0000	100.00
7.5	4,135,028		0.0000	1.0000	100.00
8.5	4,135,028	26,524	0.0064	0.9936	100.00
9.5	2,911,233	68,964	0.0237	0.9763	99.36
10.5	2,842,269	90,810	0.0319	0.9681	97.00
11.5	2,751,459	270,134	0.0982	0.9018	93.91
12.5	2,481,325	38,310	0.0154	0.9846	84.69
13.5	2,357,732	187,588	0.0796	0.9204	83.38
14.5	2,170,144		0.0000	1.0000	76.74
15.5	2,170,144		0.0000	1.0000	76.74
16.5	2,170,144	772,802	0.3561	0.6439	76.74
17.5	1,397,342		0.0000	1.0000	49.42
18.5	1,263,104		0.0000	1.0000	49.42
19.5	1,263,104	157,443	0.1246	0.8754	49.42
20.5	964,986	36,202	0.0375	0.9625	43.26
21.5	928,784	4,996	0.0054	0.9946	41.63
22.5	806,248	169,837	0.2107	0.7893	41.41
23.5	434,199		0.0000	1.0000	32.69
24.5	434,199		0.0000	1.0000	32.69
25.5	434,199		0.0000	1.0000	32.69
26.5	434,199		0.0000	1.0000	32.69
27.5	434,199	78,651	0.1811	0.8189	32.69
28.5	355,548		0.0000	1.0000	26.77
29.5	355,548		0.0000	1.0000	26.77
30.5	283,470		0.0000	1.0000	26.77
31.5	283,470		0.0000	1.0000	26.77
32.5	85,933		0.0000	1.0000	26.77
33.5	85,933		0.0000	1.0000	26.77
34.5	85,933		0.0000	1.0000	26.77
35.5	85,933		0.0000	1.0000	26.77
36.5					26.77

PACIFICORP

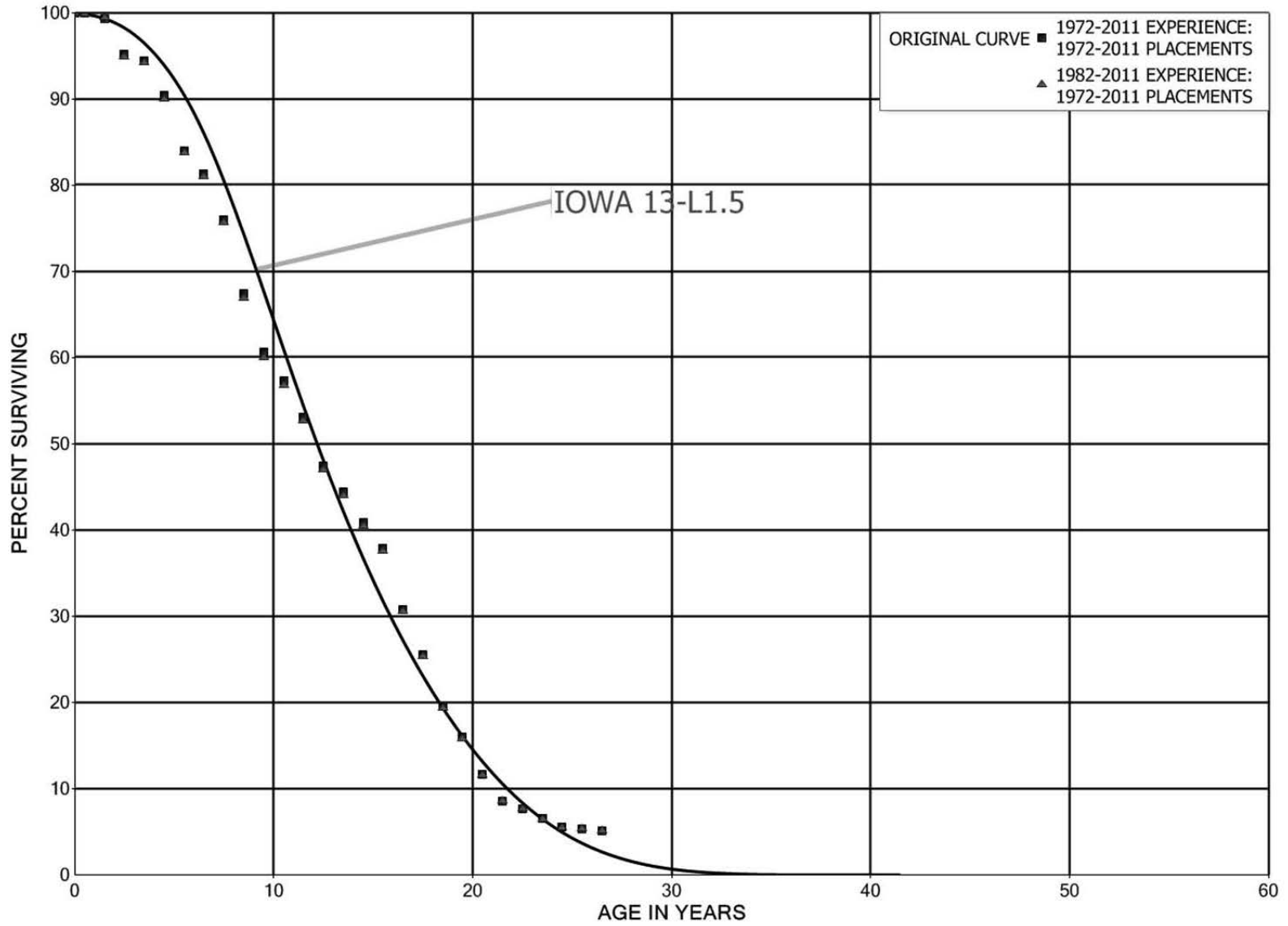
ACCOUNT 399.52 HEAVY CONSTRUCTION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1972-2011			EXPERIENCE BAND 1982-2011		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	6,878,771		0.0000	1.0000	100.00
0.5	6,167,300		0.0000	1.0000	100.00
1.5	5,868,300		0.0000	1.0000	100.00
2.5	6,357,982		0.0000	1.0000	100.00
3.5	6,073,318		0.0000	1.0000	100.00
4.5	4,530,463		0.0000	1.0000	100.00
5.5	4,530,401		0.0000	1.0000	100.00
6.5	4,618,981		0.0000	1.0000	100.00
7.5	4,133,864		0.0000	1.0000	100.00
8.5	4,133,864	26,524	0.0064	0.9936	100.00
9.5	2,911,233	68,964	0.0237	0.9763	99.36
10.5	2,842,269	90,810	0.0319	0.9681	97.00
11.5	2,751,459	270,134	0.0982	0.9018	93.91
12.5	2,481,325	38,310	0.0154	0.9846	84.69
13.5	2,357,732	187,588	0.0796	0.9204	83.38
14.5	2,170,144		0.0000	1.0000	76.74
15.5	2,170,144		0.0000	1.0000	76.74
16.5	2,170,144	772,802	0.3561	0.6439	76.74
17.5	1,397,342		0.0000	1.0000	49.42
18.5	1,263,104		0.0000	1.0000	49.42
19.5	1,263,104	157,443	0.1246	0.8754	49.42
20.5	964,986	36,202	0.0375	0.9625	43.26
21.5	928,784	4,996	0.0054	0.9946	41.63
22.5	806,248	169,837	0.2107	0.7893	41.41
23.5	434,199		0.0000	1.0000	32.69
24.5	434,199		0.0000	1.0000	32.69
25.5	434,199		0.0000	1.0000	32.69
26.5	434,199		0.0000	1.0000	32.69
27.5	434,199	78,651	0.1811	0.8189	32.69
28.5	355,548		0.0000	1.0000	26.77
29.5	355,548		0.0000	1.0000	26.77
30.5	283,470		0.0000	1.0000	26.77
31.5	283,470		0.0000	1.0000	26.77
32.5	85,933		0.0000	1.0000	26.77
33.5	85,933		0.0000	1.0000	26.77
34.5	85,933		0.0000	1.0000	26.77
35.5	85,933		0.0000	1.0000	26.77
36.5					26.77



PACIFICORP  
ACCOUNT 399.6 MISCELLANEOUS EQUIPMENT  
ORIGINAL AND SMOOTH SURVIVOR CURVES



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PACIFICORP

ACCOUNT 399.6 MISCELLANEOUS EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1972-2011			EXPERIENCE BAND 1972-2011		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	7,790,276	7,127	0.0009	0.9991	100.00
0.5	7,642,707	51,267	0.0067	0.9933	99.91
1.5	7,477,159	309,954	0.0415	0.9585	99.24
2.5	7,017,052	51,895	0.0074	0.9926	95.12
3.5	6,783,298	291,105	0.0429	0.9571	94.42
4.5	6,149,690	433,090	0.0704	0.9296	90.37
5.5	5,569,252	183,258	0.0329	0.9671	84.00
6.5	5,203,594	336,043	0.0646	0.9354	81.24
7.5	4,712,553	533,860	0.1133	0.8867	75.99
8.5	4,157,183	418,592	0.1007	0.8993	67.39
9.5	3,606,106	199,074	0.0552	0.9448	60.60
10.5	3,264,909	237,810	0.0728	0.9272	57.25
11.5	2,907,928	312,697	0.1075	0.8925	53.08
12.5	2,559,025	161,155	0.0630	0.9370	47.38
13.5	2,367,254	191,624	0.0809	0.9191	44.39
14.5	2,118,009	153,657	0.0725	0.9275	40.80
15.5	1,926,837	360,091	0.1869	0.8131	37.84
16.5	1,550,388	265,970	0.1716	0.8284	30.77
17.5	1,175,480	277,652	0.2362	0.7638	25.49
18.5	843,760	154,922	0.1836	0.8164	19.47
19.5	597,427	162,054	0.2713	0.7287	15.89
20.5	388,046	101,448	0.2614	0.7386	11.58
21.5	252,349	26,266	0.1041	0.8959	8.55
22.5	166,921	26,292	0.1575	0.8425	7.66
23.5	137,341	21,200	0.1544	0.8456	6.46
24.5	86,823	2,640	0.0304	0.9696	5.46
25.5	62,733	2,268	0.0362	0.9638	5.29
26.5	59,125		0.0000	1.0000	5.10
27.5	50,829		0.0000	1.0000	5.10
28.5	50,829		0.0000	1.0000	5.10
29.5	30,494		0.0000	1.0000	5.10
30.5	12,983		0.0000	1.0000	5.10
31.5	12,983	1,865	0.1436	0.8564	5.10
32.5	11,118		0.0000	1.0000	4.37
33.5	10,382		0.0000	1.0000	4.37
34.5					4.37

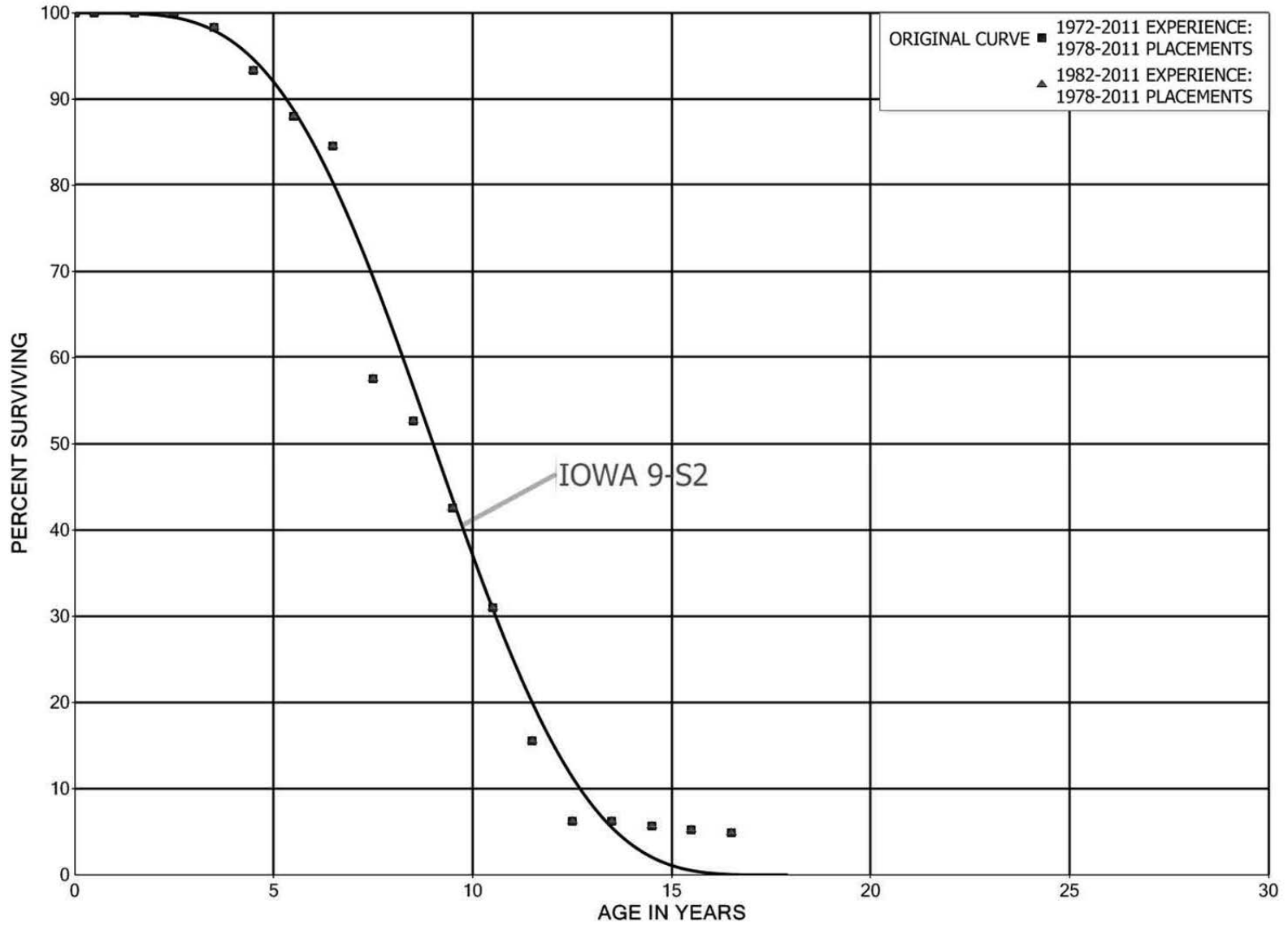
PACIFICORP

ACCOUNT 399.6 MISCELLANEOUS EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1972-2011			EXPERIENCE BAND 1982-2011		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	6,463,640	7,127	0.0011	0.9989	100.00
0.5	6,538,565	32,617	0.0050	0.9950	99.89
1.5	6,631,565	301,439	0.0455	0.9545	99.39
2.5	6,505,853	47,536	0.0073	0.9927	94.87
3.5	6,458,230	289,357	0.0448	0.9552	94.18
4.5	5,999,444	414,620	0.0691	0.9309	89.96
5.5	5,440,174	183,055	0.0336	0.9664	83.74
6.5	5,111,548	336,043	0.0657	0.9343	80.93
7.5	4,622,976	533,545	0.1154	0.8846	75.61
8.5	4,070,412	418,592	0.1028	0.8972	66.88
9.5	3,606,106	199,074	0.0552	0.9448	60.00
10.5	3,264,909	237,810	0.0728	0.9272	56.69
11.5	2,907,928	312,697	0.1075	0.8925	52.56
12.5	2,559,025	161,155	0.0630	0.9370	46.91
13.5	2,367,254	191,624	0.0809	0.9191	43.95
14.5	2,118,009	153,657	0.0725	0.9275	40.40
15.5	1,926,837	360,091	0.1869	0.8131	37.47
16.5	1,550,388	265,970	0.1716	0.8284	30.46
17.5	1,175,480	277,652	0.2362	0.7638	25.24
18.5	843,760	154,922	0.1836	0.8164	19.28
19.5	597,427	162,054	0.2713	0.7287	15.74
20.5	388,046	101,448	0.2614	0.7386	11.47
21.5	252,349	26,266	0.1041	0.8959	8.47
22.5	166,921	26,292	0.1575	0.8425	7.59
23.5	137,341	21,200	0.1544	0.8456	6.39
24.5	86,823	2,640	0.0304	0.9696	5.41
25.5	62,733	2,268	0.0362	0.9638	5.24
26.5	59,125		0.0000	1.0000	5.05
27.5	50,829		0.0000	1.0000	5.05
28.5	50,829		0.0000	1.0000	5.05
29.5	30,494		0.0000	1.0000	5.05
30.5	12,983		0.0000	1.0000	5.05
31.5	12,983	1,865	0.1436	0.8564	5.05
32.5	11,118		0.0000	1.0000	4.33
33.5	10,382		0.0000	1.0000	4.33
34.5					4.33

PACIFICORP  
ACCOUNT 399.61 COMPUTER EQUIPMENT  
ORIGINAL AND SMOOTH SURVIVOR CURVES



III-577

PACIFICORP

ACCOUNT 399.61 COMPUTER EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1978-2011			EXPERIENCE BAND 1972-2011		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	3,412,869		0.0000	1.0000	100.00
0.5	3,386,456		0.0000	1.0000	100.00
1.5	3,382,145		0.0000	1.0000	100.00
2.5	3,382,145	58,700	0.0174	0.9826	100.00
3.5	3,290,559	166,383	0.0506	0.9494	98.26
4.5	3,121,303	180,478	0.0578	0.9422	93.30
5.5	2,916,391	112,023	0.0384	0.9616	87.90
6.5	2,789,944	892,480	0.3199	0.6801	84.52
7.5	1,861,668	158,682	0.0852	0.9148	57.49
8.5	1,598,549	304,937	0.1908	0.8092	52.59
9.5	1,282,606	350,002	0.2729	0.7271	42.55
10.5	932,604	464,555	0.4981	0.5019	30.94
11.5	468,049	281,239	0.6009	0.3991	15.53
12.5	186,810		0.0000	1.0000	6.20
13.5	186,810	17,440	0.0934	0.9066	6.20
14.5	100,445	7,365	0.0733	0.9267	5.62
15.5	87,413	6,878	0.0787	0.9213	5.21
16.5	56,440		0.0000	1.0000	4.80
17.5	56,440	5,814	0.1030	0.8970	4.80
18.5	20,513	12,952	0.6314	0.3686	4.30
19.5	6,831	535	0.0784	0.9216	1.59
20.5	6,295		0.0000	1.0000	1.46
21.5	6,295		0.0000	1.0000	1.46
22.5	6,295		0.0000	1.0000	1.46
23.5					1.46

PACIFICORP

ACCOUNT 399.61 COMPUTER EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1978-2011			EXPERIENCE BAND 1982-2011		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	3,405,593		0.0000	1.0000	100.00
0.5	3,379,180		0.0000	1.0000	100.00
1.5	3,377,710		0.0000	1.0000	100.00
2.5	3,381,609	58,700	0.0174	0.9826	100.00
3.5	3,290,559	166,383	0.0506	0.9494	98.26
4.5	3,121,303	180,478	0.0578	0.9422	93.30
5.5	2,916,391	112,023	0.0384	0.9616	87.90
6.5	2,789,944	892,480	0.3199	0.6801	84.52
7.5	1,861,668	158,682	0.0852	0.9148	57.49
8.5	1,598,549	304,937	0.1908	0.8092	52.59
9.5	1,282,606	350,002	0.2729	0.7271	42.55
10.5	932,604	464,555	0.4981	0.5019	30.94
11.5	468,049	281,239	0.6009	0.3991	15.53
12.5	186,810		0.0000	1.0000	6.20
13.5	186,810	17,440	0.0934	0.9066	6.20
14.5	100,445	7,365	0.0733	0.9267	5.62
15.5	87,413	6,878	0.0787	0.9213	5.21
16.5	56,440		0.0000	1.0000	4.80
17.5	56,440	5,814	0.1030	0.8970	4.80
18.5	20,513	12,952	0.6314	0.3686	4.30
19.5	6,831	535	0.0784	0.9216	1.59
20.5	6,295		0.0000	1.0000	1.46
21.5	6,295		0.0000	1.0000	1.46
22.5	6,295		0.0000	1.0000	1.46
23.5					1.46



III-580

## NET SALVAGE STATISTICS





III-581

PRODUCTION PLANT



**PACIFICORP**  
**CALCULATION OF WEIGHTED NET SALVAGE PERCENT FOR GENERATION PLANT AS OF DECEMBER 31, 2011**

Account	Terminal Retirements			Allocated			Interim Retirements			Total			Estimated Net Salvage (%)
	Retirements (\$)	MW (PacifiCorp Share)	\$/kW	Net Salvage (\$)	Net Salvage (%)	Retirements (\$)	Net Salvage (%)	Net Salvage (\$)	Retirements (\$)	Net Salvage (%)	Net Salvage (\$)	Net Salvage (%)	
(1)	(2)	(3)	(4)	(5)-(3)/(4)	(6)-(5)/(2)	(7)	(8)	(9)-(7)/(8)	(10)-(9)+(9)	(11)-(10)/(11)	(12)-(10)/(11)	(13)	
<b>STEAM PRODUCTION PLANT</b>													
<b>BLUNDELL</b>													
311.00 Structures and Improvements	7,328,136			165,955	(2)	698,441	(30)	209,532	375,487	(5)	8,026,576	(5)	
312.00 Boiler Plant Equipment	20,420,484			462,447	(2)	7,796,863	(10)	779,686	2,821,737	(4)	1,242,133	(4)	
314.00 Turbogenerator Units	23,051,436			522,028	(2)	8,986,330	(15)	1,347,950	1,869,978	(6)	32,037,766	(6)	
315.00 Accessory Electric Equipment	6,746,643			152,786	(2)	754,968	(10)	75,457	228,243	(3)	7,501,210	(3)	
316.00 Miscellaneous Power Plant Equipment			33	1,320,000	(2)	18,796,308	(10)	2,462,635	3,782,635	(5)	20,610,510	(5)	
Total Blundell	58,297,683					18,796,308		2,462,635	7,734,161		77,034,161		
<b>CAREON</b>													
311.00 Structures and Improvements	15,206,178			7,390,479	(49)	155,897	(30)	46,769	7,437,248	(48)	15,384,076	(48)	
312.00 Boiler Plant Equipment	67,203,726			32,657,936	(49)	1,627,699	(10)	162,770	68,831,425	(48)	68,831,425	(48)	
314.00 Turbogenerator Units	27,956,189			13,395,421	(49)	117,879	(15)	117,879	28,351,049	(48)	28,351,049	(48)	
315.00 Accessory Electric Equipment	6,132,815			2,980,287	(49)	85,280	(10)	8,528	2,988,795	(48)	6,218,094	(48)	
316.00 Miscellaneous Power Plant Equipment	116,663,492		172	56,360,000	(49)	2,897,157	(10)	339,546	57,139,546	(46)	116,979,092	(46)	
Total Careon						2,897,157		339,546			116,979,092		
<b>CHOLLA</b>													
311.00 Structures and Improvements	52,989,018			2,240,258	(4)	6,834,638	(30)	2,050,392	4,290,649	(7)	58,823,657	(7)	
312.00 Boiler Plant Equipment	222,970,798			9,426,708	(4)	102,952,115	(10)	10,295,211	19,721,920	(6)	325,922,913	(6)	
314.00 Turbogenerator Units	38,975,975			1,698,091	(4)	26,972,135	(15)	3,910,817	5,000,908	(6)	66,947,967	(6)	
315.00 Accessory Electric Equipment	2,906,655			2,906,655	(4)	1,871,162	(10)	1,871,162	4,777,817	(6)	7,678,477	(6)	
316.00 Miscellaneous Power Plant Equipment	1,922,794			81,201	(4)	2,233,157	(10)	223,316	304,607	(7)	4,155,965	(7)	
Total Cholla	373,718,858		395	15,800,000		148,907,406		17,561,274	33,361,274		522,626,263		
<b>COLSTRIP</b>													
311.00 Structures and Improvements	60,065,555			2,124,671	(4)	8,867,781	(30)	2,660,354	4,786,065	(8)	59,963,335	(8)	
312.00 Boiler Plant Equipment	19,251,601			816,506	(4)	15,454,184	(15)	2,316,128	3,134,633	(8)	34,740,785	(8)	
314.00 Turbogenerator Units	6,948,554			294,705	(4)	2,001,131	(10)	200,113	949,818	(6)	9,494,684	(6)	
315.00 Accessory Electric Equipment	861,522			36,539	(4)	1,341,952	(10)	134,195	170,734	(7)	2,203,473	(7)	
316.00 Miscellaneous Power Plant Equipment	139,851,950		148	5,930,000		79,490,343		10,495,300	16,415,300		219,072,292		
Total Colstrip						139,851,950		16,415,300			219,072,292		
<b>CSMG</b>													
311.00 Structures and Improvements	33,260,930			1,634,538	(5)	3,456,064	(30)	1,036,819	2,671,357	(7)	36,736,994	(7)	
312.00 Boiler Plant Equipment	68,029,945			3,341,178	(5)	25,148,615	(10)	2,514,861	5,856,039	(6)	93,178,559	(6)	
314.00 Turbogenerator Units	19,138,743			940,017	(5)	7,205,792	(15)	1,080,869	2,345,535	(6)	26,345,535	(6)	
315.00 Accessory Electric Equipment	14,599,134			717,012	(5)	2,277,553	(10)	227,755	944,768	(6)	18,876,688	(6)	
316.00 Miscellaneous Power Plant Equipment	962,168			47,255	(5)	752,228	(10)	75,223	122,478	(7)	1,714,396	(7)	
Total CSMG	136,011,921		167	6,680,000		38,940,252		4,335,528	11,615,528		174,652,172		
<b>DAVE JOHNSTON</b>													
311.00 Structures and Improvements	134,079,522			5,225,692	(4)	4,513,446	(30)	1,354,034	6,579,726	(5)	138,592,968	(5)	
312.00 Boiler Plant Equipment	514,202,402			20,040,818	(4)	61,011,047	(10)	6,101,105	26,141,922	(6)	575,213,448	(6)	
314.00 Turbogenerator Units	76,235,085			2,971,230	(4)	15,733,076	(15)	2,359,961	5,331,191	(6)	91,968,162	(6)	
315.00 Accessory Electric Equipment	50,620,525			1,969,512	(4)	2,226,751	(10)	222,675	2,206,387	(4)	53,076,376	(4)	
316.00 Miscellaneous Power Plant Equipment	782,048,332		762	30,480,000		85,231,179		10,212,461	40,692,461		867,279,571		
Total Dave Johnston						139,504,260		28,226,135			174,726,395		
<b>GADSBY</b>													
311.00 Structures and Improvements	14,597,956			1,932,798	(13)	680,559	(30)	204,168	2,136,966	(14)	15,268,515	(14)	
312.00 Boiler Plant Equipment	32,075,063			4,249,712	(13)	5,368,523	(10)	538,952	4,786,984	(13)	37,464,596	(13)	
314.00 Turbogenerator Units	17,896,691			706,535	(13)	3,623,615	(10)	362,512	1,955,494	(13)	19,852,106	(13)	
315.00 Accessory Electric Equipment	7,360,522			976,216	(13)	502,131	(10)	50,213	1,025,429	(13)	8,387,654	(13)	
316.00 Miscellaneous Power Plant Equipment	89,739,687		231	9,240,000		95,301		1,329,415	10,569,415		100,309,102		
Total Gadsby						10,177,856		1,329,415			78,917,544		
<b>HAYDEN</b>													
311.00 Structures and Improvements	16,790,005			778,119	(5)	789,100	(30)	294,890	1,011,049	(6)	17,564,083	(6)	
312.00 Boiler Plant Equipment	41,648,423			1,926,244	(5)	10,455,760	(10)	1,045,576	2,971,820	(6)	52,104,185	(6)	
314.00 Turbogenerator Units	6,041,175			279,405	(5)	1,938,041	(15)	290,706	570,111	(7)	7,979,216	(7)	
315.00 Accessory Electric Equipment	2,202,233			101,853	(5)	330,186	(10)	33,019	134,872	(5)	2,532,418	(5)	
316.00 Miscellaneous Power Plant Equipment	786,578			36,379	(5)	417,609	(10)	41,761	78,140	(6)	1,204,989	(6)	
Total Hayden	67,469,314					13,924,696		1,645,992			81,384,010		
<b>HUNTER</b>													
311.00 Structures and Improvements	178,224,033			10,294,201	(6)	28,717,097	(30)	8,615,129	18,899,330	(9)	206,941,130	(9)	
312.00 Boiler Plant Equipment	413,525,066			23,861,960	(6)	218,706,481	(10)	21,870,648	45,732,698	(7)	632,231,547	(7)	
314.00 Turbogenerator Units	122,807,418			7,092,223	(6)	66,321,203	(15)	9,948,180	17,040,403	(8)	189,228,621	(8)	
315.00 Accessory Electric Equipment	78,869,755			4,551,083	(6)	19,635,607	(10)	1,963,561	6,514,644	(7)	94,505,362	(7)	
316.00 Miscellaneous Power Plant Equipment	1,598,566			80,534	(6)	2,076,632	(10)	207,663	298,197	(8)	3,645,969	(8)	
Total Hunter	785,095,206		1147	45,860,000		355,467,021		42,665,162	88,465,162		1,130,532,229		
<b>HUNTINGTON</b>													
311.00 Structures and Improvements	104,893,415			5,784,853	(6)	12,033,128	(30)	3,609,938	9,394,791	(8)	116,716,543	(8)	
312.00 Boiler Plant Equipment	421,213,620			20,765,316	(6)	105,905,316	(10)	10,590,532	33,886,986	(6)	527,118,936	(6)	
314.00 Turbogenerator Units	89,481,500			4,944,788	(6)	33,386,094	(15)	5,007,914	9,952,702	(8)	122,867,993	(8)	
315.00 Accessory Electric Equipment	2,994,506			2,994,506	(6)	2,994,506	(10)	2,994,506	2,994,506	(8)	5,989,012	(8)	
316.00 Miscellaneous Power Plant Equipment	1,645,528			30,933	(6)	1,072,431	(10)	107,243	198,176	(7)	4,217,959	(7)	
Total Huntington	657,975,059		909	36,360,000		157,867,302		19,862,661	56,222,661		815,942,407		
<b>JAMES RIVER</b>													
311.00 Structures and Improvements	5,685,556			30,877	(1)	45,178	(30)	13,553	44,480	(1)	5,733,734	(1)	
312.00 Boiler Plant Equipment	17,945,904			97,498	(1)	674,534	(15)	100,580	197,988	(1)	18,616,436	(1)	
314.00 Turbogenerator Units	23,180			31,742	(1)	31,742	(10)	31,742	26,384	(1)	43,027,276	(1)	
315.00 Accessory Electric Equipment	33,530,623			182,000	(1)	919,917	(10)	134,554	316,554	(1)	34,450,540	(1)	
Total James River			13			919,917		134,554			34,450,540		

PACIFICORP  
CALCULATION OF WEIGHTED NET SALVAGE PERCENT FOR GENERATION PLANT AS OF DECEMBER 31, 2011

	Account (1)	Terminal Retirements		Allocated		Net Salvage		Interim Retirements		Total		Estimated Net Salvage % (12)=(10)/(11)
		Retirements (\$) (2)	MW (Pacifcorp Share) (3)	\$ / kW (4)	Net Salvage (\$) (5)=(3)*(4)	Net Salvage % (6)=(5)/(2)	Retirements (\$) (7)	Net Salvage % (8)	Net Salvage (\$) (9)=(7)*(8)	Retirements (\$) (10)=(9)+(6)	Net Salvage % (11)=(10)/(11)	
<b>JIMBRIDGER</b>												
311.00 Structures and Improvements	124,067,072				8,965,631	(7)	16,189,179	(30)	4,856,754	13,822,385	140,256,251	(10)
312.00 Boiler Plant Equipment	482,626,650				34,876,720	(7)	192,731,939	(10)	19,273,194	54,149,914	676,359,590	(8)
314.00 Turbogenerator Units	122,488,175				8,852,256	(7)	52,751,691	(15)	7,912,754	16,765,009	175,249,886	(10)
315.00 Accessory Electric Equipment	48,780,064				3,525,082	(7)	10,102,883	(10)	1,010,228	4,535,290	59,882,347	(8)
316.00 Miscellaneous Power Plant Equipment	779,913,875	1409	40		56,369,000	(7)	273,558,134	(10)	33,231,004	89,591,034	1,053,476,007	(8)
<b>NAUGHTON</b>												
311.00 Structures and Improvements	66,443,709				3,437,279	(5)	3,955,513	(30)	1,186,654	4,623,932	70,389,222	(7)
312.00 Boiler Plant Equipment	383,062,368				19,816,656	(5)	60,027,962	(40)	6,002,796	25,819,452	443,990,330	(6)
313.00 Turbogenerator Units	141,000,000				14,535,833	(5)	14,535,833	(10)	2,195,325	16,731,158	157,731,158	(6)
315.00 Accessory Electric Equipment	2,954,982				1,088,174	(5)	1,952,686	(10)	1,284,422	3,237,108	4,192,090	(6)
316.00 Miscellaneous Power Plant Equipment	1,413,586				73,128	(5)	597,812	(10)	59,791	132,909	2,011,397	(7)
	534,280,150	691	40		27,640,000	(5)	80,593,224	(10)	9,553,388	37,193,388	614,833,374	(6)
<b>WYODAK</b>												
311.00 Structures and Improvements	45,071,446				1,453,956	(3)	6,246,161	(30)	1,976,869	3,977,787	51,317,677	(6)
312.00 Boiler Plant Equipment	2,014,149				7,994,553	(3)	81,254,827	(40)	19,745,532	15,200,696	90,486,077	(7)
314.00 Turbogenerator Units	42,972,556				1,396,250	(3)	21,079,989	(15)	3,161,395	4,547,645	60,498,524	(7)
315.00 Accessory Electric Equipment	23,899,439				770,971	(3)	4,223,889	(10)	422,989	1,193,960	28,129,327	(4)
316.00 Miscellaneous Power Plant Equipment	759,917				24,288	(3)	47,816	(10)	47,820	72,108	1,231,113	(4)
	332,310,779	268	40		10,720,000	(3)	113,281,841	(40)	13,631,209	24,351,209	445,592,620	(5)
	4,876,847,139				306,502,000		1,359,674,235		188,000,178	474,502,178	6,236,521,374	
<b>HYDRAULIC PRODUCTION PLANT</b>												
<b>ASHTON/ST. ANTHONY</b>												
331.00 Structures and Improvements	1,127,302				-	0	52,167	(40)	20,867	20,867	1,179,469	(2)
332.00 Reservoirs, Dams and Waterways	14,646,232				-	0	305,511	(40)	122,204	122,204	14,951,743	(1)
333.00 Waterwheels, Turbines and Generators	1,179,752				-	0	14,663	(10)	1,484,926	1,499,589	2,679,337	(3)
334.00 Accessory Electric Equipment	1,176,752				-	0	20,398	(20)	41,660	41,660	1,395,150	(3)
335.00 Miscellaneous Power Plant Equipment	7,620				-	0	1,030	(10)	103	1,030	8,650	(1)
336.00 Roads, Railroads and Bridges	645				-	0	99	(40)	40	40	744	(5)
	19,239,749	0	0		-	0	736,005	(40)	252,014	252,014	19,974,754	(1)
	4,248,902				-	0	425,261	(40)	170,104	170,104	4,674,163	(4)
332.00 Reservoirs, Dams and Waterways	23,424,003				-	0	1,796,201	(40)	718,481	718,481	25,202,204	(3)
333.00 Waterwheels, Turbines and Generators	9,571,532				-	0	1,151,870	(40)	460,748	460,748	10,723,402	(4)
334.00 Accessory Electric Equipment	3,271,229				-	0	843,553	(20)	168,711	168,711	4,141,781	(4)
335.00 Miscellaneous Power Plant Equipment	69,033				-	0	13,064	(10)	1,306	1,306	82,097	(2)
336.00 Roads, Railroads and Bridges	956,422				-	0	41,703	(40)	16,681	16,681	973,103	(3)
	41,141,120	0	0		-	0	4,271,632	(40)	1,536,031	1,536,031	43,712,172	(3)
	56,056				-	0	1,020	(40)	408	408	57,076	(1)
332.00 Reservoirs, Dams and Waterways	528,849				-	0	4,056	(40)	1,622	1,622	532,906	0
333.00 Waterwheels, Turbines and Generators	92,879				-	0	1,693	(40)	1,693	1,693	97,110	(2)
334.00 Accessory Electric Equipment	61,874				-	0	10,350	(10)	5,176	5,176	67,049	0
335.00 Miscellaneous Power Plant Equipment	15,025				-	0	358	(10)	36	36	15,384	0
336.00 Roads, Railroads and Bridges	170				-	0	4	(40)	2	2	174	0
	1,294,670	0	0		-	0	35,585	(40)	8,939	8,939	1,330,234	(1)
<b>BIG FORK</b>												
331.00 Structures and Improvements	529,129				-	0	78,263	(40)	31,395	31,395	605,391	(5)
332.00 Reservoirs, Dams and Waterways	4,244,955				-	0	482,033	(40)	192,813	498,889	4,696,989	(4)
333.00 Waterwheels, Turbines and Generators	1,173,226				-	0	322,275	(40)	128,910	128,910	1,495,501	(9)
334.00 Accessory Electric Equipment	178,695				-	0	121,821	(20)	24,364	300,515	489,210	(8)
336.00 Roads, Railroads and Bridges	210,407				-	0	21,727	(40)	8,691	232,133	442,540	(4)
	6,305,421	0	0		-	0	1,026,118	(40)	386,083	733,159	7,038,580	(5)
<b>CONDIT</b>												
331.00 Structures and Improvements	1,036,011				-	0	-	(40)	-	-	1,038,011	0
332.00 Reservoirs, Dams and Waterways	76,393				-	0	-	(40)	-	-	76,393	0
333.00 Waterwheels, Turbines and Generators	87,928				-	0	-	(20)	-	-	87,928	0
334.00 Accessory Electric Equipment	132,519				-	0	-	(20)	-	-	132,519	0
335.00 Miscellaneous Power Plant Equipment	3,598				-	0	-	(10)	-	-	3,598	0
336.00 Roads, Railroads and Bridges	60				-	0	-	(40)	-	-	60	0
	1,398,178	0	0		-	0	-	(40)	-	-	1,398,178	0
<b>CUTLER</b>												
331.00 Structures and Improvements	3,836,616				-	0	132,276	(40)	52,910	52,910	3,968,882	(1)
332.00 Reservoirs, Dams and Waterways	17,273,829				-	0	279,901	(40)	111,921	111,921	17,553,631	(1)
333.00 Waterwheels, Turbines and Generators	1,459,580				-	0	104,630	(20)	52,315	52,315	1,616,505	(2)
334.00 Accessory Electric Equipment	2,342,966				-	0	221,737	(20)	44,347	44,347	2,564,703	(2)
335.00 Miscellaneous Power Plant Equipment	11,456				-	0	1,038	(10)	110	110	12,594	(1)
336.00 Roads, Railroads and Bridges	553,601				-	0	18,458	(40)	7,383	7,383	572,059	(1)
	25,762,762	0	0		-	0	908,141	(40)	318,580	318,580	26,670,902	(1)
<b>EAGLE POINT</b>												
331.00 Structures and Improvements	133,434				-	0	5,046	(40)	2,018	2,018	138,480	(1)
332.00 Reservoirs, Dams and Waterways	1,196,107				-	0	12,362	(40)	12,362	12,362	1,227,013	(1)
333.00 Waterwheels, Turbines and Generators	224,281				-	0	27,260	(40)	10,904	10,904	251,541	(4)
334.00 Accessory Electric Equipment	86,634				-	0	13,081	(20)	2,616	2,616	98,714	(3)
336.00 Roads, Railroads and Bridges	102,898				-	0	2,843	(40)	1,137	1,137	105,744	(1)
	1,742,353	0	0		-	0	79,136	(40)	29,038	29,038	1,821,489	(2)

CALCULATION OF WEIGHTED NET SALVAGE PERCENT FOR GENERATION PLANT AS OF DECEMBER 31, 2011

Account	Retirements (\$)	MW (PacifiCorp Share)	Terminal Retirements \$/kW (4)	Interim Retirements		Total Net Salvage (\$)	Total Retirements (11)=(9)+(7)	Estimated Net Salvage (%) (12)=(10)/(11)				
				Retirements (\$)	Net Salvage (%)							
(1)	(2)	(3)	(4)	(5)=(3)(4)	(6)=(5)/(2)	(7)	(8)	(9)=(7)(8)	(10)=(9)+(6)	(11)	(12)	
<b>EQUINE GREEN</b>												
331.00 Structures and Improvements	35,550	-	-	-	-	-	-	-	35,550	-	0	
332.00 Reservoirs, Dams and Waterways	318,833	-	-	-	-	-	-	-	318,833	-	0	
333.00 Waterwheels, Turbines and Generators	92,199	-	-	-	-	-	-	-	92,199	-	0	
334.00 Accessory Electric Equipment	145,375	-	-	-	-	-	-	-	145,375	-	0	
335.00 Miscellaneous Power Plant Equipment	-	-	-	-	-	-	-	-	-	-	0	
336.00 Roads, Railroads and Bridges	1,261	-	-	-	-	-	-	-	1,261	-	0	
<b>TOTAL EQUINE GREEN</b>	<b>593,217</b>	<b>0</b>	<b>0</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>593,217</b>	<b>-</b>	<b>0</b>	
<b>GRANITE</b>												
331.00 Structures and Improvements	511,249	-	-	-	-	-	-	-	511,249	-	0	
332.00 Reservoirs, Dams and Waterways	3,656,679	-	-	-	-	-	-	-	3,656,679	-	0	
333.00 Waterwheels, Turbines and Generators	173,228	-	-	-	-	-	-	-	173,228	-	0	
334.00 Accessory Electric Equipment	1,176	-	-	-	-	-	-	-	1,176	-	0	
335.00 Miscellaneous Power Plant Equipment	-	-	-	-	-	-	-	-	-	-	0	
<b>TOTAL GRANITE</b>	<b>4,895,024</b>	<b>0</b>	<b>0</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4,895,024</b>	<b>-</b>	<b>0</b>	
<b>KLAMATH RIVER</b>												
331.00 Structures and Improvements	892,154	-	-	-	-	-	-	-	892,154	-	0	
332.00 Reservoirs, Dams and Waterways	11,852,548	-	-	-	-	-	-	-	11,852,548	-	0	
333.00 Waterwheels, Turbines and Generators	295,656	-	-	-	-	-	-	-	295,656	-	0	
334.00 Accessory Electric Equipment	791,359	-	-	-	-	-	-	-	791,359	-	0	
335.00 Miscellaneous Power Plant Equipment	56,518	-	-	-	-	-	-	-	56,518	-	0	
336.00 Roads, Railroads and Bridges	235,891	-	-	-	-	-	-	-	235,891	-	0	
<b>TOTAL KLAMATH RIVER</b>	<b>13,749,124</b>	<b>0</b>	<b>0</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>13,749,124</b>	<b>-</b>	<b>0</b>	
<b>KLAMATH RIVER - ACCELERATED</b>												
331.00 Structures and Improvements	13,625,274	-	-	-	-	-	-	-	13,625,274	-	0	
332.00 Reservoirs, Dams and Waterways	33,571,693	-	-	-	-	-	-	-	33,571,693	-	0	
333.00 Waterwheels, Turbines and Generators	17,770,237	-	-	-	-	-	-	-	17,770,237	-	0	
334.00 Accessory Electric Equipment	15,513,216	-	-	-	-	-	-	-	15,513,216	-	0	
335.00 Miscellaneous Power Plant Equipment	8,100,460	-	-	-	-	-	-	-	8,100,460	-	0	
336.00 Roads, Railroads and Bridges	2,547,856	-	-	-	-	-	-	-	2,547,856	-	0	
<b>TOTAL KLAMATH RIVER</b>	<b>83,197,530</b>	<b>0</b>	<b>0</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>83,197,530</b>	<b>-</b>	<b>0</b>	
<b>LAST CHANCE</b>												
331.00 Structures and Improvements	434,134	-	-	-	-	-	-	-	434,134	-	0	
332.00 Reservoirs, Dams and Waterways	8,308,272	-	-	-	-	-	-	-	8,308,272	-	0	
333.00 Waterwheels, Turbines and Generators	1,901,258	-	-	-	-	-	-	-	1,901,258	-	0	
334.00 Accessory Electric Equipment	232,828	-	-	-	-	-	-	-	232,828	-	0	
335.00 Miscellaneous Power Plant Equipment	63,085	-	-	-	-	-	-	-	63,085	-	0	
336.00 Roads, Railroads and Bridges	2,859,633	-	-	-	-	-	-	-	2,859,633	-	0	
<b>TOTAL LAST CHANCE</b>	<b>13,749,124</b>	<b>0</b>	<b>0</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>13,749,124</b>	<b>-</b>	<b>0</b>	
<b>LUFTON</b>												
331.00 Structures and Improvements	1,070,905	-	-	-	-	-	-	-	1,070,905	-	0	
332.00 Reservoirs, Dams and Waterways	7,864,674	-	-	-	-	-	-	-	7,864,674	-	0	
333.00 Waterwheels, Turbines and Generators	7,431,583	-	-	-	-	-	-	-	7,431,583	-	0	
334.00 Accessory Electric Equipment	226,115	-	-	-	-	-	-	-	226,115	-	0	
335.00 Miscellaneous Power Plant Equipment	2,360	-	-	-	-	-	-	-	2,360	-	0	
336.00 Roads, Railroads and Bridges	175,259	-	-	-	-	-	-	-	175,259	-	0	
<b>TOTAL LUFTON</b>	<b>16,571,336</b>	<b>0</b>	<b>0</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>16,571,336</b>	<b>-</b>	<b>0</b>	
<b>MERWIN</b>												
331.00 Structures and Improvements	27,336,576	-	-	-	-	-	-	-	27,336,576	-	0	
332.00 Reservoirs, Dams and Waterways	8,948,661	-	-	-	-	-	-	-	8,948,661	-	0	
333.00 Waterwheels, Turbines and Generators	4,892,693	-	-	-	-	-	-	-	4,892,693	-	0	
334.00 Accessory Electric Equipment	6,100,176	-	-	-	-	-	-	-	6,100,176	-	0	
335.00 Miscellaneous Power Plant Equipment	109,176	-	-	-	-	-	-	-	109,176	-	0	
336.00 Roads, Railroads and Bridges	1,851,344	-	-	-	-	-	-	-	1,851,344	-	0	
<b>TOTAL MERWIN</b>	<b>48,836,546</b>	<b>0</b>	<b>0</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>48,836,546</b>	<b>-</b>	<b>0</b>	
<b>NORTH UMPQUA</b>												
331.00 Structures and Improvements	21,625,248	-	-	-	-	-	-	-	21,625,248	-	0	
332.00 Reservoirs, Dams and Waterways	110,831,728	-	-	-	-	-	-	-	110,831,728	-	0	
333.00 Waterwheels, Turbines and Generators	12,244,312	-	-	-	-	-	-	-	12,244,312	-	0	
334.00 Accessory Electric Equipment	12,440,480	-	-	-	-	-	-	-	12,440,480	-	0	
335.00 Miscellaneous Power Plant Equipment	587,364	-	-	-	-	-	-	-	587,364	-	0	
336.00 Roads, Railroads and Bridges	6,301,918	-	-	-	-	-	-	-	6,301,918	-	0	
<b>TOTAL NORTH UMPQUA</b>	<b>172,731,060</b>	<b>0</b>	<b>0</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>172,731,060</b>	<b>-</b>	<b>0</b>	
<b>OLMSTED</b>												
331.00 Structures and Improvements	186,054	-	-	-	-	-	-	-	186,054	-	0	
332.00 Reservoirs, Dams and Waterways	27,795	-	-	-	-	-	-	-	27,795	-	0	
333.00 Waterwheels, Turbines and Generators	3,173	-	-	-	-	-	-	-	3,173	-	0	
334.00 Accessory Electric Equipment	-	-	-	-	-	-	-	-	-	-	0	
335.00 Miscellaneous Power Plant Equipment	12,553	-	-	-	-	-	-	-	12,553	-	0	
336.00 Roads, Railroads and Bridges	229,575	-	-	-	-	-	-	-	229,575	-	0	
<b>TOTAL OLMSTED</b>	<b>249,554</b>	<b>0</b>	<b>0</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>249,554</b>	<b>-</b>	<b>0</b>	
<b>PARIS</b>												
331.00 Structures and Improvements	114,660	-	-	-	-	-	-	-	114,660	-	0	
332.00 Reservoirs, Dams and Waterways	93,524	-	-	-	-	-	-	-	93,524	-	0	
333.00 Waterwheels, Turbines and Generators	70,787	-	-	-	-	-	-	-	70,787	-	0	
334.00 Accessory Electric Equipment	144,414	-	-	-	-	-	-	-	144,414	-	0	
335.00 Miscellaneous Power Plant Equipment	401	-	-	-	-	-	-	-	401	-	0	
<b>TOTAL PARIS</b>	<b>423,818</b>	<b>0</b>	<b>0</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>423,818</b>	<b>-</b>	<b>0</b>	

PACIFICORP

CALCULATION OF WEIGHTED NET SALVAGE PERCENT FOR GENERATION PLANT AS OF DECEMBER 31, 2011

Account (1)	Retirements (\$) (2)	MW (PacifiCorp Share) (3)	Terminal Retirements \$/kW (Share) (4)	Allocated Net Salvage (\$) (5)-(3)*(4)	Net Salvage (%) (6)=(5)/(2)	Retirements (\$) (7)	Interim Retirements Net Salvage (%) (8)	Net Salvage (\$) (9)=(7)*(8)	Total Net Salvage (\$) (10)=(9)+(6)	Total Retirements (\$) (11)=(9)+(7)	Estimated Net Salvage (\$) (12)=(10)/(11)
<b>PIONEER</b>											
331.00 Structures and Improvements	483,938				0	30,504	(40)	12,202	12,202	514,442	(2)
332.00 Reservoirs, Dams and Waterways	7,762,338				0	356,388	(40)	142,555	142,555	8,118,726	(2)
333.00 Waterwheels, Turbines and Generators	1,525,550				0	73,371	(40)	29,349	29,349	1,586,921	(2)
334.00 Accessory Electric Equipment	446,908				0	96,497	(20)	19,299	19,299	543,405	(4)
335.00 Miscellaneous Power Plant Equipment	8,332				0	1,270	(10)	127	1,270	9,602	(1)
336.00 Roads, Railroads and Bridges	10,295,216		0		0	569,635	(40)	234,574	234,574	10,835,851	(2)
<b>TOTAL PIONEER</b>											
	10,295,216		0		0	569,635	(40)	234,574	234,574	10,835,851	(2)
<b>PROSPECT #1, 2 AND 4</b>											
331.00 Structures and Improvements	3,050,638				0	258,983	(40)	103,953	103,953	3,310,521	(3)
332.00 Reservoirs, Dams and Waterways	24,955,634				0	1,206,530	(40)	482,612	482,612	26,162,164	(2)
333.00 Waterwheels, Turbines and Generators	3,162,675				0	147,087	(20)	29,417	29,417	3,339,092	(5)
334.00 Accessory Electric Equipment	1,860,259				0	51,740	(10)	103,526	103,526	2,014,065	(2)
335.00 Miscellaneous Power Plant Equipment	15,923				0	3,104	(30)	310	310	21,907	(2)
336.00 Roads, Railroads and Bridges	270,740				0	21,318	(40)	8,527	8,527	36,890,653	(3)
<b>TOTAL PROSPECT #1, 2 AND 4</b>											
	33,411,651		0		0	2,448,980	(40)	975,113	975,113	36,890,653	(2)
<b>PROSPECT #3</b>											
331.00 Structures and Improvements	928,144				0	5,701	(40)	2,280	2,280	333,845	(1)
332.00 Reservoirs, Dams and Waterways	4,174,222				0	53,477	(40)	21,391	21,391	4,227,699	(1)
333.00 Waterwheels, Turbines and Generators	1,776,561				0	32,258	(40)	12,903	12,903	1,808,819	(1)
334.00 Accessory Electric Equipment	450,517				0	28,585	(20)	5,713	5,713	477,082	(1)
335.00 Miscellaneous Power Plant Equipment	68,727				0	3,022	(10)	302	302	71,750	0
336.00 Roads, Railroads and Bridges	956,019				0	13,542	(40)	5,577	5,577	99,360	(1)
<b>TOTAL PROSPECT #3</b>											
	6,860,190		0		0	123,365	(40)	47,726	47,726	6,978,555	(1)
<b>SANTA CLARA</b>											
331.00 Structures and Improvements	175,452				0	4,171	(40)	1,669	1,669	179,623	(1)
332.00 Reservoirs, Dams and Waterways	1,114,738				0	24,893	(40)	9,957	9,957	1,139,631	(1)
333.00 Waterwheels, Turbines and Generators	448,829				0	15,525	(40)	6,210	6,210	464,355	(1)
334.00 Accessory Electric Equipment	7,420				0	48,823	(10)	4,882	4,882	6,435	(1)
335.00 Miscellaneous Power Plant Equipment	7,420				0	533	(10)	53	533	7,955	(1)
336.00 Roads, Railroads and Bridges	2,568				0	152	(40)	61	61	2,720	(2)
<b>TOTAL SANTA CLARA</b>											
	2,381,928		0		0	94,528	(40)	27,801	27,801	2,486,456	(1)
<b>STAIRS</b>											
331.00 Structures and Improvements	658,069				0	19,012	(40)	5,205	5,205	161,071	(3)
332.00 Reservoirs, Dams and Waterways	700,500				0	40,997	(40)	16,399	16,399	741,497	(3)
333.00 Waterwheels, Turbines and Generators	473,520				0	44,651	(20)	17,860	17,860	518,171	(3)
334.00 Accessory Electric Equipment	145,256				0	32,776	(20)	6,555	6,555	178,031	(4)
336.00 Roads, Railroads and Bridges	5,341				0	169	(40)	67	67	5,509	(1)
<b>TOTAL STAIRS</b>											
	1,482,625		0		0	131,605	(40)	46,087	46,087	1,624,230	(3)
<b>SWIFT</b>											
331.00 Structures and Improvements	28,301,620				0	3,631,851	(40)	1,452,741	1,452,741	31,933,471	(5)
332.00 Reservoirs, Dams and Waterways	33,737,290				0	8,979,346	(40)	3,591,339	3,591,339	42,715,637	(8)
333.00 Waterwheels, Turbines and Generators	7,027,472				0	4,910,802	(40)	1,964,321	1,964,321	11,938,274	(16)
334.00 Accessory Electric Equipment	2,967,323				0	1,867,013	(20)	373,403	373,403	4,434,336	(6)
335.00 Miscellaneous Power Plant Equipment	206,180				0	21,101	(10)	2,110	2,110	417,281	(5)
336.00 Roads, Railroads and Bridges	48,848,876				0	1,175,648	(40)	471,862	471,862	50,091,812	(8)
<b>TOTAL SWIFT</b>											
	72,751,178		0		0	19,719,900	(40)	7,451,227	7,451,227	92,451,078	(8)
<b>VIVA NAUGHTON</b>											
331.00 Structures and Improvements	372,699				0	30,526	(40)	12,210	12,210	403,225	(3)
332.00 Reservoirs, Dams and Waterways	97,212				0	6,295	(40)	2,518	2,518	103,507	(2)
333.00 Waterwheels, Turbines and Generators	83,535				0	3,870	(20)	774	774	85,799	(1)
334.00 Accessory Electric Equipment	130,580				0	48,142	(20)	9,828	9,828	169,722	(2)
335.00 Miscellaneous Power Plant Equipment	16,286				0	4,308	(10)	431	431	20,594	(2)
<b>TOTAL VIVA NAUGHTON</b>											
	1,019,970		0		0	174,516	(40)	56,686	56,686	1,194,486	(5)
<b>WALLOWA FALLS</b>											
331.00 Structures and Improvements	611,126				0	11,100	(40)	440	440	112,225	0
332.00 Reservoirs, Dams and Waterways	902,995				0	64,852	(40)	2,591	2,591	909,448	(1)
333.00 Waterwheels, Turbines and Generators	103,297				0	2,287	(40)	915	915	105,584	(1)
334.00 Accessory Electric Equipment	1,345,902				0	47,313	(20)	9,463	9,463	1,383,215	(1)
336.00 Roads, Railroads and Bridges	306,480				0	2,479	(40)	992	992	310,959	0
<b>TOTAL WALLOWA FALLS</b>											
	2,771,789		0		0	59,631	(40)	14,380	14,380	2,831,430	(1)
<b>WEBER</b>											
331.00 Structures and Improvements	358,190				0	10,113	(40)	4,045	4,045	368,303	(1)
332.00 Reservoirs, Dams and Waterways	1,318,491				0	40,453	(40)	16,181	16,181	1,358,944	(1)
333.00 Waterwheels, Turbines and Generators	872,309				0	32,356	(40)	12,942	12,942	904,665	(1)
334.00 Accessory Electric Equipment	239,260				0	14,478	(20)	2,896	2,896	253,738	(1)
335.00 Miscellaneous Power Plant Equipment	21,016				0	1,254	(10)	125	125	22,270	(1)
336.00 Roads, Railroads and Bridges	2,846,460				0	99,317	(40)	36,455	36,455	2,947,777	(1)
<b>TOTAL WEBER</b>											
	6,426,547		0		0	1,254,378	(40)	501,751	501,751	7,680,925	(7)
<b>YALE</b>											
331.00 Structures and Improvements	20,849,801				0	6,804,016	(40)	2,721,607	2,721,607	27,653,817	(10)
332.00 Reservoirs, Dams and Waterways	9,976,425				0	386,625	(40)	154,650	154,650	10,133,475	(9)
333.00 Waterwheels, Turbines and Generators	972,596				0	1,611,726	(20)	322,835	322,835	1,338,773	(3)
334.00 Accessory Electric Equipment	243,116				0	30,374	(10)	3,037	3,037	546,859	(6)
335.00 Miscellaneous Power Plant Equipment	1,249,023				0	190,439	(40)	76,176	76,176	1,439,462	(5)
336.00 Roads, Railroads and Bridges	37,346,495				0	14,257,404	(40)	5,289,004	5,289,004	51,605,886	(10)
<b>TOTAL YALE</b>											
	612,051,228		0		0	76,926,632	(40)	27,686,282	27,686,282	689,978,060	
<b>TOTAL HYDRAULIC PRODUCTION PLANT</b>											

PACIFICORP  
CALCULATION OF WEIGHTED NET SALVAGE PERCENT FOR GENERATION PLANT AS OF DECEMBER 31, 2011

OTHER PRODUCTION PLANT										
Account (1)	Retirements (\$) (2)	MW (PacifiCorp Share) (3)	Terminal Retirements \$/kW (4)	Interim Retirements		Net Salvage (\$) (9)-(7)+(8)	Total Retirements		Estimated Net Salvage (\$) (12)-(10)+(11)	
				Retirements (\$) (7)	Net Salvage (\$) (8)		Retirements (\$) (10)-(9)+(8)	Net Salvage (\$) (11)-(9)+(8)		
				Allocated Net Salvage (\$) (5)-(3)+(4)	Net Salvage (\$) (6)-(5)+(2)					
<b>CHEHALIS</b>										
341.00 Structures and Improvements	21,876,607			958,451	(4)	68,314		1,027,766	23,264,886	(4)
342.00 Fuel Holders, Producers and Accessories	1,188,314			52,057	(4)	-		8,985,951	19,597,346	(3)
343.00 Prime Movers	12,110,556			4,911,304	(4)	3,872,547		1,975,975	19,597,346	(5)
344.00 Generators	36,585,298			1,028,735	(4)	1,028,735		1,850,264	39,232,856	(4)
345.00 Accessory Electric Equipment	8,442,613			1,592,773	(4)	57,491		128,491	32,939,886	(5)
346.00 Miscellaneous Power Plant Equipment	236,031,625		20	10,340,000	(4)	5,157,149		15,487,149	341,683,658	(5)
<b>TOTAL CHEHALIS</b>										
341.00 Structures and Improvements	41,659,450			1,834,770	(4)	132,060		1,896,830	44,140,651	(4)
342.00 Fuel Holders, Producers and Accessories	2,939,660			107,940	(4)	-		107,940	4,238,972	(3)
343.00 Prime Movers	105,983,219			4,689,110	(4)	3,870,265		8,559,395	183,388,912	(5)
344.00 Generators	56,800,370			2,513,069	(4)	957,928		3,470,997	75,958,926	(5)
345.00 Accessory Electric Equipment	39,311,086			1,739,275	(4)	61,815		1,801,090	42,401,825	(4)
346.00 Miscellaneous Power Plant Equipment	2,819,103		550	115,855	(4)	5,022,087		115,855	2,969,762	(4)
<b>TOTAL CURRANT CREEK</b>										
341.00 Structures and Improvements	12,144,578			476,618	(4)	35,021		511,639	12,844,996	(4)
342.00 Fuel Holders, Producers and Accessories	19,380			761	(4)	-		761	25,322	(3)
343.00 Prime Movers	69,225,097			2,716,763	(4)	1,901,440		4,616,203	107,253,897	(5)
344.00 Generators	30,988,027			1,215,351	(4)	455,318		1,670,668	40,074,360	(4)
345.00 Accessory Electric Equipment	44,440,021			8,487,192	(4)	12,350		8,487,192	53,467,403	(4)
346.00 Miscellaneous Power Plant Equipment	442,432			17,363	(4)	-		17,363	437,343	(3)
<b>TOTAL HERMISTON</b>										
341.00 Structures and Improvements	26,154,553			1,253,958	(5)	84,282		1,338,250	27,840,382	(5)
342.00 Fuel Holders, Producers and Accessories	99,295,084			4,784,591	(5)	3,941,101		8,726,692	178,617,105	(5)
343.00 Prime Movers	60,438,720			21,597,136	(5)	1,079,357		3,977,040	82,025,856	(5)
344.00 Generators	41,031,325			1,967,212	(5)	67,302		2,034,514	44,396,410	(5)
345.00 Accessory Electric Equipment	2,775,822			133,084	(5)	376,085		133,084	3,151,909	(4)
346.00 Miscellaneous Power Plant Equipment	232,770,789		598	11,160,000	(5)	5,172,052		16,332,052	339,533,797	(5)
<b>TOTAL LAKE SIDE</b>										
341.00 Structures and Improvements	4,172,508			67,870	(2)	3,390		71,260	4,240,304	(2)
342.00 Fuel Holders, Producers and Accessories	1,997,709			286,416	(2)	-		32,495	2,284,126	(1)
343.00 Prime Movers	43,361,607			13,074,525	(2)	653,726		1,359,049	56,436,132	(2)
344.00 Generators	14,027,034			228,165	(2)	101,623		329,788	16,059,494	(2)
345.00 Accessory Electric Equipment	2,897,026			46,167	(2)	82,623		47,890	2,919,689	(2)
346.00 Miscellaneous Power Plant Equipment	66,936,804		120	1,680,000	(2)	760,392		1,940,392	81,336,705	(2)
<b>TOTAL GADSDY PEAKER UNIT 4-6</b>										
341.00 Structures and Improvements	337,028			24,523	(7)	-		24,523	337,028	(7)
343.00 Prime Movers	1,167,092			84,921	(7)	-		84,921	1,167,092	(7)
345.00 Accessory Electric Equipment	215,728			15,897	(7)	-		15,897	215,728	(7)
346.00 Miscellaneous Power Plant Equipment	1,731,682			126,000	(7)	-		126,000	1,731,682	(7)
<b>TOTAL LITTLE MOUNTAIN</b>										
341.00 Structures and Improvements	6,608,832			30,724	(0)	51,537		82,261	7,639,592	(1)
343.00 Prime Movers	191,397,188			989,600	(0)	807,979		1,697,579	207,916,767	(1)
344.00 Generators	11,650,797			4,790,516	(0)	1,582,976		6,373,492	18,504,785	(1)
345.00 Accessory Electric Equipment	11,650,797			54,183	(0)	12,888		67,063	12,295,698	(1)
346.00 Miscellaneous Power Plant Equipment	214,889,613			657	(0)	894,081		1,491,131	233,685,821	(1)
<b>TOTAL DUNLAP - WIND</b>										
341.00 Structures and Improvements	98,772			866	(1)	523		1,391	110,229	(1)
343.00 Prime Movers	29,816,990			259,398	(1)	105,738		365,137	31,931,759	(1)
344.00 Generators	1,504,922			107,194	(1)	19,452		19,452	1,612,116	(1)
345.00 Accessory Electric Equipment	2,717,525			23,642	(1)	2,834		26,475	2,859,206	(1)
346.00 Miscellaneous Power Plant Equipment	34,139,209		33	297,000	(1)	114,455		411,455	36,513,369	(1)
<b>TOTAL FOOTE CREEK - WIND</b>										
341.00 Structures and Improvements	8,115,839			36,119	(0)	58,831		96,950	9,292,453	(1)
343.00 Prime Movers	404,408,014			31,953,909	(0)	1,597,695		3,487,140	436,361,923	(1)
344.00 Generators	12,598,948			991,320	(0)	49,566		108,554	13,590,268	(1)
345.00 Accessory Electric Equipment	27,951,100			131,282	(0)	28,763		190,045	29,889,240	(1)
346.00 Miscellaneous Power Plant Equipment	454,133,900		237	35,817,143	(0)	1,734,855		3,867,855	489,751,043	(1)
<b>TOTAL GLENROCK - WIND</b>										
341.00 Structures and Improvements	4,740,481			23,889	(1)	34,870		58,759	5,437,881	(1)
342.00 Fuel Holders, Producers and Accessories	149,595,118			754,076	(1)	613,199		1,897,275	151,900,699	(1)
343.00 Prime Movers	4,156,935			20,948	(1)	16,940		37,888	4,495,739	(1)
344.00 Generators	9,180,211			46,263	(1)	9,868		56,131	9,673,608	(1)
345.00 Accessory Electric Equipment	163,368			823	(1)	-		823	172,301	(0)
346.00 Miscellaneous Power Plant Equipment	167,877,113		94	846,000	(1)	674,876		1,520,876	181,679,609	(1)



PACIFICORP

CALCULATION OF WEIGHTED NET SALVAGE PERCENT FOR GENERATION PLANT AS OF DECEMBER 31, 2011

Account (1)	Retirements (\$) (2)	MW (PacifiCorp Share) (3)	Terminal Retirements		Net Salvage (\$) (6)=(5)/(4)	Net Salvage (\$) (9)=(7)/(8)	Interim Retirements		Total Net Salvage (\$) (10)=(5)+(9)	Total Retirements (\$) (11)=(2)+(7)	Estimated Net Salvage (\$) (12)=(10)/(11)
			\$/kW (4)	Net Salvage (\$) (5)=(3)/(4)			Retirements (\$) (7)	Net Salvage (\$) (8)			
<b>HIGH PLAINS / MCFADDELL - WIND</b>											
341.00 Structures and Improvements	6,796,481			30,851	(0)	51,487	1,028,735	(5)	82,337	7,826,216	(1)
343.00 Prime Movers	226,483,544			1,029,057	(0)	943,544	18,870,888	(5)	1,971,602	246,354,431	(1)
344.00 Generators	6,422,011			29,151	(0)	535,127	535,127	(5)	55,907	6,957,137	(1)
345.00 Accessory Electric Equipment	13,878,637			63,452	(0)	768,407	768,407	(2)	78,820	14,747,043	(1)
346.00 Miscellaneous Power Plant Equipment	107,773		128	489	(0)	5,935	5,935	0	489	113,709	0
TOTAL HIGH PLAINS / MCFADDELL - WIND	285,786,445			1,152,000	(0)	1,037,156	21,210,091	0	2,189,156	274,996,536	(1)
<b>LEANING JUMPER - WIND</b>											
341.00 Structures and Improvements	4,345,305			24,396	(1)	29,944	598,889	(5)	54,340	4,944,194	(1)
343.00 Prime Movers	143,813,948			807,408	(1)	569,339	11,386,784	(5)	1,376,747	155,200,732	(1)
344.00 Generators	5,054,637			28,378	(1)	19,817	396,343	(5)	48,195	5,450,980	(1)
345.00 Accessory Electric Equipment	6,916,904			48,332	(1)	484,165	484,165	(2)	57,483	9,048,083	(1)
346.00 Miscellaneous Power Plant Equipment	161,909,282		101	902,000	(1)	12,840,843	12,840,843	0	6,281,195	174,750,128	(1)
TOTAL LEANING JUMPER - WIND	272,839,876			1,802,512	(1)	13,110,271	26,810,618	0	3,209,271	365,338,939	(1)
<b>MARENGO - WIND</b>											
341.00 Structures and Improvements	8,941,226			50,156	(1)	63,178	1,263,554	(5)	113,334	10,204,790	(1)
343.00 Prime Movers	301,866,765			1,693,344	(1)	1,139,265	23,863,232	(5)	2,886,809	325,732,727	(1)
344.00 Generators	18,727,450			100,063	(1)	1,738	1,738	(2)	124,673	19,708,442	(1)
345.00 Accessory Electric Equipment	320,517		211	1,738	(1)	15,602	15,602	0	337,119	337,119	(1)
346.00 Miscellaneous Power Plant Equipment	338,528,321			1,899,000	(1)	26,810,618	26,810,618	0	365,338,939	365,338,939	(1)
TOTAL MARENGO - WIND	738,384,279			2,543,597	(1)	30,327,773	52,353,712	0	6,399,935	744,784,214	(1)
<b>SEVEN MILE HILL - WIND</b>											
341.00 Structures and Improvements	5,211,871			25,056	(0)	38,242	764,840	(5)	63,298	5,976,711	(1)
343.00 Prime Movers	188,448,313			954,024	(0)	814,392	16,287,839	(5)	1,789,416	214,736,152	(1)
344.00 Generators	6,096,834			29,310	(0)	25,036	500,710	(5)	54,346	6,597,544	(1)
345.00 Accessory Electric Equipment	12,634,380			60,258	(0)	13,614	680,701	(2)	73,872	13,215,081	(1)
346.00 Miscellaneous Power Plant Equipment	489,342		119	2,352	(0)	891,283	26,427	0	2,352	515,770	0
TOTAL SEVEN MILE HILL - WIND	222,780,740			1,071,000	(0)	991,283	18,260,518	0	1,962,283	241,041,258	(1)
<b>SOLAR GENERATING</b>											
344.00 Generators - Atlantic City	5,546			-	0	-	-	(5)	-	5,546	0
344.00 Generators - Canyon Lands	36,389			-	0	-	-	(5)	-	36,389	0
344.00 Generators - Green River	55,087			-	0	-	-	(5)	-	55,087	0
344.00 Generators - Oregon High Desert	55,333			-	0	-	-	(5)	-	55,333	0
TOTAL SOLAR GENERATING	152,355			-	0	-	-	0	-	152,355	0
TOTAL OTHER PRODUCTION PLANT	2,755,039,109			47,772,000		25,801,209	539,182,890		73,573,209	3,284,221,999	
TOTAL DEPRECIABLE PRODUCTION PLANT	8,243,837,475			354,274,000		221,689,669	1,985,783,958		575,963,669	10,209,721,433	

PACIFICORP

ACCOUNT 311 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1992	1,589,492	46,311	3		0	46,311-	3-
1993	789,445	645,534	82	48,344	6	597,191-	76-
1994	2,942,201	194,134	7		0	194,134-	7-
1995	2,226,255	548,212	25	2,359	0	545,853-	25-
1996	1,062,497	626,343	59	2,359-	0	628,702-	59-
1997	998,220	246,834	25	15,183	2	231,650-	23-
1998	234,305	14,881	6	13,545	6	1,336-	1-
1999	19,673	915	5	42,352	215	41,437	211
2000	341,134	54,507	16	4,741	1	49,766-	15-
2001	940,059	1,096,876	117		0	1,096,876-	117-
2002	1,288,751	179,666	14	51,600	4	128,066-	10-
2003	680,832	220,136	32		0	220,136-	32-
2004	2,278,630	568,199	25	28,115	1	540,084-	24-
2005	2,775,110	767,309	28	27,171	1	740,138-	27-
2006	1,093,838	255,094	23		0	255,094-	23-
2007	1,082,023	655,742	61	339	0	655,404-	61-
2008	4,038,015	1,480,754	37	26,386	1	1,454,368-	36-
2009	3,309,157	2,474,527	75		0	2,474,527-	75-
2010	909,800	3,150,935	346		0	3,150,935-	346-
2011	1,268,905	6,676,538	526		0	6,676,538-	526-
TOTAL	29,868,343	19,903,448	67	257,776	1	19,645,672-	66-

THREE-YEAR MOVING AVERAGES

92-94	1,773,713	295,326	17	16,114	1	279,212-	16-
93-95	1,985,967	462,627	23	16,901	1	445,726-	22-
94-96	2,076,985	456,230	22		0	456,230-	22-
95-97	1,428,991	473,796	33	5,061	0	468,735-	33-
96-98	765,007	296,019	39	8,790	1	287,230-	38-
97-99	417,399	87,543	21	23,693	6	63,850-	15-
98-00	198,371	23,434	12	20,213	10	3,222-	2-
99-01	433,622	384,099	89	15,698	4	368,402-	85-
00-02	856,648	443,683	52	18,780	2	424,903-	50-
01-03	969,881	498,893	51	17,200	2	481,693-	50-
02-04	1,416,071	322,667	23	26,572	2	296,095-	21-
03-05	1,911,524	518,548	27	18,429	1	500,119-	26-
04-06	2,049,193	530,201	26	18,429	1	511,772-	25-
05-07	1,650,324	559,382	34	9,170	1	550,212-	33-
06-08	2,071,292	797,197	38	8,908	0	788,288-	38-
07-09	2,809,732	1,537,008	55	8,908	0	1,528,100-	54-

PACIFICORP

ACCOUNT 311 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
08-10	2,752,324	2,368,739	86	8,795	0	2,359,943-	86-
09-11	1,829,287	4,100,667	224		0	4,100,667-	224-
FIVE-YEAR AVERAGE							
07-11	2,121,580	2,887,699	136	5,345	0	2,882,354-	136-

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ACCOUNT 312 BOILER PLANT EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1992	15,332,022	1,193,618	8	8,466	0	1,185,152-	8-
1993	12,396,981	584,489	5	65,173	1	519,316-	4-
1994	15,466,340	3,970,417	26	119,203	1	3,851,214-	25-
1995	19,391,501	4,019,452	21	30,706	0	3,988,746-	21-
1996	8,291,370	1,886,391	23	139,398	2	1,746,994-	21-
1997	8,773,949	1,020,242	12	267,375	3	752,867-	9-
1998	7,631,448	435,427	6	235,577	3	199,850-	3-
1999	2,181,698	300,676	14	95,344	4	205,332-	9-
2000	20,674,673	3,545,073	17	193,172	1	3,351,900-	16-
2001	37,263,595	1,870,514	5	3,229,533	9	1,359,019	4
2002	27,595,833	3,238,518	12	53,696	0	3,184,822-	12-
2003	20,399,189	1,751,472	9	206,042	1	1,545,430-	8-
2004	37,846,081	4,094,025	11	122,339	0	3,971,686-	10-
2005	26,556,374	7,227,384	27	381,686	1	6,845,697-	26-
2006	18,786,841	4,279,180	23	125,827	1	4,153,353-	22-
2007	47,798,637	8,150,256	17	508,113	1	7,642,143-	16-
2008	87,593,229	11,263,649	13	357,021	0	10,906,627-	12-
2009	42,457,064	11,992,106	28	171,244	0	11,820,862-	28-
2010	65,074,077	8,492,558	13	367,528	1	8,125,031-	12-
2011	121,674,564	17,432,784	14	485,705	0	16,947,079-	14-
TOTAL	643,185,466	96,748,232	15	7,163,149	1	89,585,083-	14-

THREE-YEAR MOVING AVERAGES

92-94	14,398,448	1,916,175	13	64,281	0	1,851,894-	13-
93-95	15,751,607	2,858,120	18	71,694	0	2,786,425-	18-
94-96	14,383,070	3,292,087	23	96,436	1	3,195,651-	22-
95-97	12,152,273	2,308,695	19	145,826	1	2,162,869-	18-
96-98	8,232,256	1,114,020	14	214,117	3	899,904-	11-
97-99	6,195,698	585,448	9	199,432	3	386,017-	6-
98-00	10,162,606	1,427,059	14	174,698	2	1,252,361-	12-
99-01	20,039,989	1,905,421	10	1,172,683	6	732,738-	4-
00-02	28,511,367	2,884,702	10	1,158,801	4	1,725,901-	6-
01-03	28,419,539	2,286,835	8	1,163,091	4	1,123,744-	4-
02-04	28,613,701	3,028,005	11	127,359	0	2,900,646-	10-
03-05	28,267,215	4,357,627	15	236,689	1	4,120,938-	15-
04-06	27,729,765	5,200,196	19	209,951	1	4,990,245-	18-
05-07	31,047,284	6,552,273	21	338,542	1	6,213,731-	20-
06-08	51,392,902	7,897,695	15	330,321	1	7,567,374-	15-
07-09	59,282,977	10,468,670	18	345,460	1	10,123,211-	17-

PACIFICORP

ACCOUNT 312 BOILER PLANT EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
08-10	65,041,457	10,582,771	16	298,598	0	10,284,173-	16-
09-11	76,401,902	12,639,149	17	341,492	0	12,297,657-	16-
FIVE-YEAR AVERAGE							
07-11	72,919,514	11,466,271	16	377,922	1	11,088,348-	15-

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ACCOUNT 314 TURBOGENERATOR UNITS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1992	4,921,179	361,725	7		0	361,725-	7-
1993	5,828,408	778,233	13		0	778,233-	13-
1994	2,781,362	448,229	16	3,500	0	444,729-	16-
1995	3,261,364	1,173,035	36	278,146	9	894,889-	27-
1996	3,042,405	981,480	32	22,856	1	958,624-	32-
1997	8,622,922	1,216,510	14	224,243	3	992,267-	12-
1998	4,057,759	447,827	11	334,333	8	113,494-	3-
1999	1,010,587	67,090	7		0	67,090-	7-
2000	26,976,685	1,418,434	5	234,656	1	1,183,777-	4-
2001	7,172,925	268,850	4	200,293	3	68,556-	1-
2002	12,037,769	1,277,239	11	448,191	4	829,048-	7-
2003	8,003,290	743,238	9	64,850	1	678,388-	8-
2004	11,667,670	1,609,367	14	78,477	1	1,530,890-	13-
2005	9,552,569	1,535,336	16	101,137	1	1,434,199-	15-
2006	7,931,346	1,136,746	14	5,077	0	1,131,669-	14-
2007	11,931,246	2,216,242	19	3,280	0	2,212,962-	19-
2008	11,694,118	2,734,655	23		0	2,734,655-	23-
2009	10,076,029	3,467,846	34	44,660	0	3,423,186-	34-
2010	22,729,413	1,525,770	7	27,761	0	1,498,008-	7-
2011	34,362,514	5,976,164	17	61,956	0	5,914,209-	17-
TOTAL	207,661,560	29,384,016	14	2,133,417	1	27,250,599-	13-

THREE-YEAR MOVING AVERAGES

92-94	4,510,316	529,396	12	1,167	0	528,229-	12-
93-95	3,957,045	799,832	20	93,882	2	705,950-	18-
94-96	3,028,377	867,581	29	101,501	3	766,081-	25-
95-97	4,975,564	1,123,675	23	175,082	4	948,593-	19-
96-98	5,241,029	881,939	17	193,811	4	688,128-	13-
97-99	4,563,756	577,143	13	186,192	4	390,950-	9-
98-00	10,681,677	644,450	6	189,663	2	454,787-	4-
99-01	11,720,065	584,791	5	144,983	1	439,808-	4-
00-02	15,395,793	988,174	6	294,380	2	693,794-	5-
01-03	9,071,328	763,109	8	237,778	3	525,331-	6-
02-04	10,569,577	1,209,948	11	197,173	2	1,012,775-	10-
03-05	9,741,177	1,295,980	13	81,488	1	1,214,492-	12-
04-06	9,717,195	1,427,150	15	61,564	1	1,365,586-	14-
05-07	9,805,054	1,629,441	17	36,498	0	1,592,943-	16-
06-08	10,518,903	2,029,214	19	2,786	0	2,026,429-	19-
07-09	11,233,798	2,806,248	25	15,980	0	2,790,268-	25-

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ACCOUNT 314 TURBOGENERATOR UNITS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
08-10	14,833,187	2,576,090	17	24,140	0	2,551,950-	17-
09-11	22,389,319	3,656,593	16	44,792	0	3,611,801-	16-
FIVE-YEAR AVERAGE							
07-11	18,158,664	3,184,135	18	27,531	0	3,156,604-	17-

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ACCOUNT 315 ACCESSORY ELECTRIC EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1992	289,658	72,337	25		0	72,337-	25-
1993	412,848	76	0		0	76-	0
1994	1,386,485	93,868	7		0	93,868-	7-
1995	508,660	36,423	7	12,588	2	23,836-	5-
1996	244,929	130,636	53	13,105	5	117,531-	48-
1997	475,482	12,668	3	1,265-	0	13,934-	3-
1998	158,062-	10,694-	7		0	10,694	7-
1999	32,905		0		0		0
2000	299,691	14,119	5		0	14,119-	5-
2001	390,360	4,967	1		0	4,967-	1-
2002	477,617	185,055	39	46,875	10	138,180-	29-
2003	2,193,465	489,636	22	5,000	0	484,636-	22-
2004	1,573,208	94,577	6		0	94,577-	6-
2005	854,780	61,181	7		0	61,181-	7-
2006	663,001	216,105	33		0	216,105-	33-
2007	648,994	79,163	12	3,333	1	75,830-	12-
2008	958,906	132,471	14		0	132,471-	14-
2009	844,886	290,810	34		0	290,810-	34-
2010	1,493,361	259,025	17		0	259,025-	17-
2011	1,119,527	732,635	65	18,153	2	714,481-	64-
TOTAL	14,710,700	2,895,059	20	97,789	1	2,797,270-	19-

THREE-YEAR MOVING AVERAGES

92-94	696,331	55,427	8		0	55,427-	8-
93-95	769,331	43,456	6	4,196	1	39,260-	5-
94-96	713,358	86,976	12	8,564	1	78,412-	11-
95-97	409,690	59,909	15	8,142	2	51,767-	13-
96-98	187,450	44,203	24	3,947	2	40,257-	21-
97-99	116,775	658	1	422-	0	1,080-	1-
98-00	58,178	1,142	2		0	1,142-	2-
99-01	240,985	6,362	3		0	6,362-	3-
00-02	389,223	68,047	17	15,625	4	52,422-	13-
01-03	1,020,481	226,553	22	17,292	2	209,261-	21-
02-04	1,414,763	256,423	18	17,292	1	239,131-	17-
03-05	1,540,484	215,131	14	1,667	0	213,465-	14-
04-06	1,030,329	123,954	12		0	123,954-	12-
05-07	722,258	118,816	16	1,111	0	117,705-	16-
06-08	756,967	142,580	19	1,111	0	141,468-	19-
07-09	817,595	167,482	20	1,111	0	166,370-	20-



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ACCOUNT 315 ACCESSORY ELECTRIC EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
08-10	1,099,051	227,435	21		0	227,435-	21-
09-11	1,152,591	427,490	37	6,051	1	421,439-	37-
FIVE-YEAR AVERAGE							
07-11	1,013,135	298,821	29	4,297	0	294,523-	29-

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ACCOUNT 316 MISCELLANEOUS POWER PLANT EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1992	1,089,698	24,876	2	27,744	3	2,867	0
1993	646,118	25,252	4	992	0	24,260-	4-
1994	950,212	7,339	1	171,682	18	164,343	17
1995	278,044	43,800	16	1,022-	0	44,822-	16-
1996	48,659	15,499	32	20,607	42	5,108	10
1997	754,465	45,579	6	2,462	0	43,117-	6-
1998	86,048	3,495-	4-	62,341	72	65,836	77
1999	23,403	542	2		0	542-	2-
2000	126,651	4,218	3		0	4,218-	3-
2001	29,274	7,663	26		0	7,663-	26-
2002	1,445,708	369,412	26		0	369,412-	26-
2003	292,731	5,183	2		0	5,183-	2-
2004	282,209	7,722	3	4,355	2	3,366-	1-
2005	82,607	6,669	8		0	6,669-	8-
2006	61,136	1,017	2		0	1,017-	2-
2007	309,316	92,797	30	867	0	91,931-	30-
2008	89,688	9,514	11	178	0	9,336-	10-
2009	641,257	84,308	13	8,000	1	76,308-	12-
2010	238,492	25,864	11		0	25,864-	11-
2011	238,599	113,292	47		0	113,292-	47-
TOTAL	7,714,315	887,051	11	298,205	4	588,846-	8-

THREE-YEAR MOVING AVERAGES

92-94	895,343	19,156	2	66,806	7	47,650	5
93-95	624,791	25,464	4	57,217	9	31,753	5
94-96	425,638	22,213	5	63,756	15	41,543	10
95-97	360,389	34,959	10	7,349	2	27,610-	8-
96-98	296,390	19,194	6	28,470	10	9,276	3
97-99	287,972	14,209	5	21,601	8	7,392	3
98-00	78,701	422	1	20,780	26	20,359	26
99-01	59,776	4,141	7		0	4,141-	7-
00-02	533,878	127,097	24		0	127,097-	24-
01-03	589,238	127,419	22		0	127,419-	22-
02-04	673,549	127,439	19	1,452	0	125,987-	19-
03-05	219,182	6,524	3	1,452	1	5,073-	2-
04-06	141,984	5,136	4	1,452	1	3,684-	3-
05-07	151,020	33,494	22	289	0	33,205-	22-
06-08	153,380	34,443	22	348	0	34,095-	22-
07-09	346,754	62,207	18	3,015	1	59,192-	17-

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ACCOUNT 316 MISCELLANEOUS POWER PLANT EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
08-10	323,146	39,895	12	2,726	1	37,169-	12-
09-11	372,783	74,488	20	2,667	1	71,821-	19-
FIVE-YEAR AVERAGE							
07-11	303,470	65,155	21	1,809	1	63,346-	21-

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ACCOUNT 331 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1992	149,245	178,444	120		0	178,444-	120-
1993	109,891	68,312	62	1,736	2	66,576-	61-
1994	371,519	144,121	39		0	144,121-	39-
1995	101,508	126,108	124		0	126,108-	124-
1996	54,144	104,738	193		0	104,738-	193-
1997	15,116	41,986	278		0	41,986-	278-
1998	36,175	7,060	20		0	7,060-	20-
1999	32,853	2,420	7		0	2,420-	7-
2000							
2001	113,047	21,414	19		0	21,414-	19-
2002	243,069	5,267	2		0	5,267-	2-
2003	113,440	86,000	76		0	86,000-	76-
2004	78,404	32,165	41		0	32,165-	41-
2005	50,091	9,683	19		0	9,683-	19-
2006	97,404	18,203	19		0	18,203-	19-
2007	59,912	63,761	106		0	63,761-	106-
2008	135,019	64,379	48		0	64,379-	48-
2009	447,571	211,994	47		0	211,994-	47-
2010	693,526	207,309	30	4,250	1	203,059-	29-
2011	502,037	219,714	44		0	219,714-	44-
TOTAL	3,403,972	1,613,079	47	5,986	0	1,607,093-	47-

THREE-YEAR MOVING AVERAGES

92-94	210,218	130,292	62	579	0	129,714-	62-
93-95	194,306	112,847	58	579	0	112,268-	58-
94-96	175,724	124,989	71		0	124,989-	71-
95-97	56,923	90,944	160		0	90,944-	160-
96-98	35,145	51,262	146		0	51,262-	146-
97-99	28,048	17,155	61		0	17,155-	61-
98-00	23,009	3,160	14		0	3,160-	14-
99-01	48,633	7,945	16		0	7,945-	16-
00-02	118,705	8,894	7		0	8,894-	7-
01-03	156,519	37,560	24		0	37,560-	24-
02-04	144,971	41,144	28		0	41,144-	28-
03-05	80,645	42,616	53		0	42,616-	53-
04-06	75,300	20,017	27		0	20,017-	27-
05-07	69,136	30,549	44		0	30,549-	44-
06-08	97,445	48,781	50		0	48,781-	50-
07-09	214,168	113,378	53		0	113,378-	53-

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ACCOUNT 331 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
08-10	425,372	161,227	38	1,417	0	159,811-	38-
09-11	547,711	213,006	39	1,417	0	211,589-	39-
FIVE-YEAR AVERAGE							
07-11	367,613	153,431	42	850	0	152,581-	42-

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ACCOUNT 332 RESERVOIRS, DAMS AND WATERWAYS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1992	553,900	345,325	62	136	0	345,188-	62-
1993	221,250	785,601	355		0	785,601-	355-
1994	249,881	546,601	219		0	546,601-	219-
1995	248,546	88,311	36		0	88,311-	36-
1996	160,976	128,242	80		0	128,242-	80-
1997	154,444	23,830	15		0	23,830-	15-
1998	116,837	383,107	328		0	383,107-	328-
1999	164,598	83,637	51		0	83,637-	51-
2000		354,274				354,274-	
2001	145,390	588,100	404		0	588,100-	404-
2002	1,352,203	179,273	13	59,656	4	119,617-	9-
2003	108,627	17,849	16		0	17,849-	16-
2004	330,064	191,680	58	27	0	191,652-	58-
2005	866,776	850,611	98		0	850,611-	98-
2006	2,218,612	116,031	5		0	116,031-	5-
2007	108,233	47,155	44	23,750	22	23,405-	22-
2008	230,054	123,793	54		0	123,793-	54-
2009	635,423	189,287	30		0	189,287-	30-
2010	801,728	650,711	81		0	650,711-	81-
2011	4,775,308	812,473	17	711	0	811,762-	17-
TOTAL	13,442,850	6,505,891	48	84,281	1	6,421,610-	48-

THREE-YEAR MOVING AVERAGES

92-94	341,677	559,176	164	45	0	559,130-	164-
93-95	239,892	473,504	197		0	473,504-	197-
94-96	219,801	254,385	116		0	254,385-	116-
95-97	187,989	80,127	43		0	80,127-	43-
96-98	144,086	178,393	124		0	178,393-	124-
97-99	145,293	163,524	113		0	163,524-	113-
98-00	93,812	273,672	292		0	273,672-	292-
99-01	103,329	342,004	331		0	342,004-	331-
00-02	499,198	373,882	75	19,885	4	353,997-	71-
01-03	535,407	261,741	49	19,885	4	241,855-	45-
02-04	596,965	129,600	22	19,894	3	109,706-	18-
03-05	435,156	353,380	81	9	0	353,371-	81-
04-06	1,138,484	386,107	34	9	0	386,098-	34-
05-07	1,064,540	337,932	32	7,917	1	330,016-	31-
06-08	852,300	95,660	11	7,917	1	87,743-	10-
07-09	324,570	120,078	37	7,917	2	112,162-	35-

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ACCOUNT 332 RESERVOIRS, DAMS AND WATERWAYS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
08-10	555,735	321,264	58		0	321,264-	58-
09-11	2,070,820	550,824	27	237	0	550,587-	27-
FIVE-YEAR AVERAGE							
07-11	1,310,149	364,684	28	4,892	0	359,792-	27-

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ACCOUNT 333 WATER WHEELS, TURBINES AND GENERATORS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1992	112,981	54,310	48		0	54,310-	48-
1993	146,160	36,587	25		0	36,587-	25-
1994	266,058	604,695	227		0	604,695-	227-
1995	180,863	299,317	165		0	299,317-	165-
1996	264,285	23,534	9	2,044	1	21,490-	8-
1997	110,640	203,950	184		0	203,950-	184-
1998	170,754	7,282	4		0	7,282-	4-
1999	39,415	10,890	28		0	10,890-	28-
2000							
2001	381,386	25,964	7		0	25,964-	7-
2002	795,396	158,640	20	218,500	27	59,860	8
2003	18,308		0		0		0
2004	576,773	540,682	94	15,550	3	525,132-	91-
2005	759,613	504,820	66	3,540	0	501,280-	66-
2006	185,900	508,852	274		0	508,852-	274-
2007	155,308	356,648	230		0	356,648-	230-
2008	442,202	484,759	110	3,015	1	481,744-	109-
2009	1,767,745	516,353	29		0	516,353-	29-
2010	779,154	181,037	23		0	181,037-	23-
2011	1,894,255	412,936	22	12,852	1	400,084-	21-
TOTAL	9,047,196	4,931,257	55	255,502	3	4,675,755-	52-

THREE-YEAR MOVING AVERAGES

92-94	175,067	231,864	132		0	231,864-	132-
93-95	197,694	313,533	159		0	313,533-	159-
94-96	237,069	309,182	130	681	0	308,501-	130-
95-97	185,263	175,600	95	681	0	174,919-	94-
96-98	181,893	78,255	43	681	0	77,574-	43-
97-99	106,936	74,041	69		0	74,041-	69-
98-00	70,056	6,057	9		0	6,057-	9-
99-01	140,267	12,285	9		0	12,285-	9-
00-02	392,261	61,535	16	72,833	19	11,299	3
01-03	398,363	61,535	15	72,833	18	11,299	3
02-04	463,492	233,108	50	78,017	17	155,091-	33-
03-05	451,565	348,501	77	6,363	1	342,138-	76-
04-06	507,429	518,118	102	6,363	1	511,755-	101-
05-07	366,940	456,773	124	1,180	0	455,593-	124-
06-08	261,136	450,086	172	1,005	0	449,081-	172-
07-09	788,418	452,587	57	1,005	0	451,582-	57-



PACIFICORP

ACCOUNT 333 WATER WHEELS, TURBINES AND GENERATORS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
08-10	996,367	394,050	40	1,005	0	393,045-	39-
09-11	1,480,385	370,109	25	4,284	0	365,825-	25-
FIVE-YEAR AVERAGE							
07-11	1,007,733	390,347	39	3,173	0	387,173-	38-

PACIFICORP

ACCOUNT 334 ACCESSORY ELECTRIC EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1992	79,208	7,498	9		0	7,498-	9-
1993	80,798	6,634	8		0	6,634-	8-
1994	32,541	59,296	182		0	59,296-	182-
1995	114,565	8,255	7	200	0	8,055-	7-
1996	15,356	8,779	57		0	8,779-	57-
1997		15,177				15,177-	
1998	59,599	9,720	16		0	9,720-	16-
1999	21,806	2,178	10		0	2,178-	10-
2000							
2001	70,180	3,540	5		0	3,540-	5-
2002	455,627	19,214	4	500	0	18,714-	4-
2003	476,554	5,000	1		0	5,000-	1-
2004	208,669	99,501	48	3,600	2	95,901-	46-
2005	182,971	319,041	174	300	0	318,741-	174-
2006	265,226	3,182	1		0	3,182-	1-
2007	324,445	19,216	6		0	19,216-	6-
2008	645,786	71,500	11		0	71,500-	11-
2009	854,454	147,232	17	3,424	0	143,808-	17-
2010	482,085	32,516	7		0	32,516-	7-
2011	402,965	77,819	19	2,620	1	75,200-	19-
TOTAL	4,772,837	915,298	19	10,644	0	904,654-	19-

THREE-YEAR MOVING AVERAGES

92-94	64,182	24,476	38		0	24,476-	38-
93-95	75,968	24,728	33	67	0	24,661-	32-
94-96	54,154	25,443	47	67	0	25,377-	47-
95-97	43,307	10,737	25	67	0	10,670-	25-
96-98	24,985	11,226	45		0	11,226-	45-
97-99	27,135	9,025	33		0	9,025-	33-
98-00	27,135	3,966	15		0	3,966-	15-
99-01	30,662	1,906	6		0	1,906-	6-
00-02	175,269	7,585	4	167	0	7,418-	4-
01-03	334,120	9,251	3	167	0	9,085-	3-
02-04	380,283	41,238	11	1,367	0	39,872-	10-
03-05	289,398	141,181	49	1,300	0	139,881-	48-
04-06	218,956	140,575	64	1,300	1	139,275-	64-
05-07	257,548	113,813	44	100	0	113,713-	44-
06-08	411,819	31,299	8		0	31,299-	8-
07-09	608,228	79,316	13	1,141	0	78,175-	13-

PACIFICORP

ACCOUNT 334 ACCESSORY ELECTRIC EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
08-10	660,775	83,749	13	1,141	0	82,608-	13-
09-11	579,835	85,856	15	2,015	0	83,841-	14-
FIVE-YEAR AVERAGE							
07-11	541,947	69,657	13	1,209	0	68,448-	13-

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ACCOUNT 335 MISCELLANEOUS POWER PLANT EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1992	3,122	5,902	189	14	0	5,888-	189-
1993	43,545		0	14-	0	14-	0
1994	16,497	824	5		0	824-	5-
1995	5,056	242	5		0	242-	5-
1996	7,450	235	3		0	235-	3-
1997							
1998	1,301		0		0		0
1999							
2000							
2001	878		0		0		0
2002	34,702		0		0		0
2003							
2004	667		0		0		0
2005							
2006	5,791	986	17		0	986-	17-
2007	10,452	2,078	20		0	2,078-	20-
2008	26,461		0		0		0
2009	25,810	4,637	18		0	4,637-	18-
2010	27,742	3,767	14		0	3,767-	14-
2011	50,626	23,562	47	14	0	23,548-	47-
TOTAL	260,101	42,231	16	14	0	42,217-	16-

THREE-YEAR MOVING AVERAGES

92-94	21,055	2,242	11		0	2,242-	11-
93-95	21,699	355	2	5-	0	360-	2-
94-96	9,668	433	4		0	433-	4-
95-97	4,169	159	4		0	159-	4-
96-98	2,917	78	3		0	78-	3-
97-99	434		0		0		0
98-00	434		0		0		0
99-01	293		0		0		0
00-02	11,860		0		0		0
01-03	11,860		0		0		0
02-04	11,790		0		0		0
03-05	222		0		0		0
04-06	2,153	329	15		0	329-	15-
05-07	5,414	1,021	19		0	1,021-	19-
06-08	14,235	1,021	7		0	1,021-	7-
07-09	20,908	2,238	11		0	2,238-	11-

PACIFICORP

ACCOUNT 335 MISCELLANEOUS POWER PLANT EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
08-10	26,671	2,801	11		0	2,801-	11-
09-11	34,726	10,655	31	5	0	10,650-	31-
FIVE-YEAR AVERAGE							
07-11	28,218	6,809	24	3	0	6,806-	24-

PACIFICORP

ACCOUNT 336 ROADS, RAILROADS, AND BRIDGES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1992	1,541	9,421	611		0	9,421-	611-
1993	580	1,176	203		0	1,176-	203-
1994	17,103		0		0		0
1995		5,741				5,741-	
1996							
1997							
1998	2,889		0		0		0
1999							
2000							
2001	100,435	2,529	3		0	2,529-	3-
2002	51,081	69,990	137		0	69,990-	137-
2003	29,615	41,200	139		0	41,200-	139-
2004	9,545	16,912	177		0	16,912-	177-
2005	105,188	70,402	67		0	70,402-	67-
2006	2,989	119,320			0	119,320-	
2007	3,505	418	12		0	418-	12-
2008	34,231	17,368	51		0	17,368-	51-
2009	217,394	90,531	42		0	90,531-	42-
2010	49,231	14,831	30		0	14,831-	30-
2011	67,356	32,963	49	434	1	32,529-	48-
TOTAL	692,683	492,803	71	434	0	492,369-	71-

THREE-YEAR MOVING AVERAGES

92-94	6,408	3,532	55		0	3,532-	55-
93-95	5,894	2,306	39		0	2,306-	39-
94-96	5,701	1,914	34		0	1,914-	34-
95-97		1,914				1,914-	
96-98	963		0		0		0
97-99	963		0		0		0
98-00	963		0		0		0
99-01	33,478	843	3		0	843-	3-
00-02	50,505	24,173	48		0	24,173-	48-
01-03	60,377	37,906	63		0	37,906-	63-
02-04	30,080	42,701	142		0	42,701-	142-
03-05	48,116	42,838	89		0	42,838-	89-
04-06	39,241	68,878	176		0	68,878-	176-
05-07	37,227	63,380	170		0	63,380-	170-
06-08	13,575	45,702	337		0	45,702-	337-
07-09	85,043	36,106	42		0	36,106-	42-

PACIFICORP

ACCOUNT 336 ROADS, RAILROADS, AND BRIDGES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
08-10	100,285	40,910	41		0	40,910-	41-
09-11	111,327	46,108	41	145	0	45,964-	41-
FIVE-YEAR AVERAGE							
07-11	74,343	31,222	42	87	0	31,135-	42-

PACIFICORP

ACCOUNT 341 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1994	8,641		0		0		0
1995							
1996	7,173	5,010	70		0	5,010-	70-
1997		5,010-				5,010	
1998							
1999							
2000							
2001							
2002							
2003							
2004							
2005	827	483	58		0	483-	58-
2006	2,184	2,023	93		0	2,023-	93-
2007							
2008	4,827	10,253	212		0	10,253-	212-
2009	37,255	3,997	11		0	3,997-	11-
2010							
2011	715,094		0		0		0
TOTAL	776,001	16,756	2		0	16,756-	2-

THREE-YEAR MOVING AVERAGES

94-96	5,271	1,670	32		0	1,670-	32-
95-97	2,391		0		0		0
96-98	2,391		0		0		0
97-99		1,670-				1,670	
98-00							
99-01							
00-02							
01-03							
02-04							
03-05	276	161	58		0	161-	58-
04-06	1,004	835	83		0	835-	83-
05-07	1,004	835	83		0	835-	83-
06-08	2,337	4,092	175		0	4,092-	175-
07-09	14,027	4,750	34		0	4,750-	34-



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ACCOUNT 341 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
08-10	14,027	4,750	34		0	4,750-	34-
09-11	250,783	1,332	1		0	1,332-	1-
FIVE-YEAR AVERAGE							
07-11	151,435	2,850	2		0	2,850-	2-

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ACCOUNT 342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2005	3,063,422		0		0		0
2006							
2007							
2008	102,180	31,431	31		0	31,431-	31-
2009							
2010							
2011	121,339		0		0		0
TOTAL	3,286,941	31,431	1		0	31,431-	1-

THREE-YEAR MOVING AVERAGES

05-07	1,021,141		0		0		0
06-08	34,060	10,477	31		0	10,477-	31-
07-09	34,060	10,477	31		0	10,477-	31-
08-10	34,060	10,477	31		0	10,477-	31-
09-11	40,446		0		0		0

FIVE-YEAR AVERAGE

07-11	44,704	6,286	14		0	6,286-	14-
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ACCOUNT 343 PRIME MOVERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1992	18,404		0	86,000-	467-	86,000-	467-
1993							
1994							
1995							
1996	12,613	5,931	47		0	5,931-	47-
1997		5,931-				5,931	
1998							
1999							
2000							
2001							
2002	1,451,836	26,250	2		0	26,250-	2-
2003							
2004	5,148		0		0		0
2005	66,839	57,535	86		0	57,535-	86-
2006	5,451,006	83,310	2		0	83,310-	2-
2007	4,287,062	66,212	2		0	66,212-	2-
2008	4,265,273	188,869	4		0	188,869-	4-
2009	18,509,724	651,498	4		0	651,498-	4-
2010	2,854,966	617,478	22		0	617,478-	22-
2011	13,184,530	2,074,404	16		0	2,074,404-	16-
TOTAL	50,107,401	3,765,557	8	86,000-	0	3,851,557-	8-

THREE-YEAR MOVING AVERAGES

92-94	6,135		0	28,667-	467-	28,667-	467-
93-95							
94-96	4,204	1,977	47		0	1,977-	47-
95-97	4,204		0		0		0
96-98	4,204		0		0		0
97-99		1,977-				1,977	
98-00							
99-01							
00-02	483,945	8,750	2		0	8,750-	2-
01-03	483,945	8,750	2		0	8,750-	2-
02-04	485,661	8,750	2		0	8,750-	2-
03-05	23,996	19,178	80		0	19,178-	80-
04-06	1,840,998	46,948	3		0	46,948-	3-
05-07	3,268,302	69,019	2		0	69,019-	2-
06-08	4,667,780	112,797	2		0	112,797-	2-
07-09	9,020,686	302,193	3		0	302,193-	3-

PACIFICORP

ACCOUNT 343 PRIME MOVERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
08-10	8,543,321	485,949	6		0	485,949-	6-
09-11	11,516,407	1,114,460	10		0	1,114,460-	10-
FIVE-YEAR AVERAGE							
07-11	8,620,311	719,692	8		0	719,692-	8-

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ACCOUNT 344 GENERATORS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1993	40,804		0		0		0
1994							
1995							
1996		6,400				6,400-	
1997		6,400-				6,400	
1998							
1999							
2000							
2001							
2002	1,561,859	43,704	3	834,667	53	790,963	51
2003	1,107,095		0		0		0
2004							
2005	39,047		0		0		0
2006	535,937	95,788	18		0	95,788-	18-
2007	27,169		0		0		0
2008	11,373		0		0		0
2009		21,231				21,231-	
2010	692,131	658,629	95		0	658,629-	95-
2011	3,221,924	113,784	4		0	113,784-	4-
TOTAL	7,237,338	933,136	13	834,667	12	98,469-	1-

THREE-YEAR MOVING AVERAGES

93-95	13,601		0		0		0
94-96		2,133				2,133-	
95-97							
96-98							
97-99		2,133-				2,133	
98-00							
99-01							
00-02	520,620	14,568	3	278,222	53	263,654	51
01-03	889,651	14,568	2	278,222	31	263,654	30
02-04	889,651	14,568	2	278,222	31	263,654	30
03-05	382,047		0		0		0
04-06	191,661	31,929	17		0	31,929-	17-
05-07	200,717	31,929	16		0	31,929-	16-
06-08	191,493	31,929	17		0	31,929-	17-
07-09	12,847	7,077	55		0	7,077-	55-

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ACCOUNT 344 GENERATORS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
08-10	234,501	226,620	97		0	226,620-	97-
09-11	1,304,685	264,548	20		0	264,548-	20-
FIVE-YEAR AVERAGE							
07-11	790,519	158,729	20		0	158,729-	20-

PACIFICORP

ACCOUNT 345 ACCESSORY ELECTRIC EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2003	4,920		0		0		0
2004							
2005	1,081	6,141	568		0	6,141-	568-
2006	42,252		0		0		0
2007							
2008	164,618	24,356	15	18,562	11	5,794-	4-
2009	39,889		0		0		0
2010	15,301		0		0		0
2011	279,783	4,218	2		0	4,218-	2-
TOTAL	547,844	34,715	6	18,562	3	16,152-	3-

THREE-YEAR MOVING AVERAGES

03-05	2,000	2,047	102		0	2,047-	102-
04-06	14,444	2,047	14		0	2,047-	14-
05-07	14,444	2,047	14		0	2,047-	14-
06-08	68,957	8,119	12	6,187	9	1,931-	3-
07-09	68,169	8,119	12	6,187	9	1,931-	3-
08-10	73,269	8,119	11	6,187	8	1,931-	3-
09-11	111,658	1,406	1		0	1,406-	1-

FIVE-YEAR AVERAGE

07-11	99,918	5,715	6	3,712	4	2,002-	2-
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ACCOUNT 346 MISCELLANEOUS POWER PLANT EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2010	732		0		0		0
2011	62,570	1,032	2		0	1,032-	2-
TOTAL	63,302	1,032	2		0	1,032-	2-





III-619

TRANSMISSION PLANT



PACIFICORP

ACCOUNT 350.20 LAND RIGHTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1992	631,831	7,705	1	160	0	7,545-	1-
1993	23,815	528	2	5	0	523-	2-
1994							
1995	1,352	86	6		0	86-	6-
1996							
1997	2,730	506	19	485	18	21-	1-
1998	160,953		0		0		0
1999							
2000							
2001							
2002							
2003							
2004							
2005							
2006							
2007	87,471		0		0		0
2008	787		0		0		0
2009	222,833		0		0		0
2010	30,427		0		0		0
2011							
TOTAL	1,162,199	8,826	1	650	0	8,176-	1-

THREE-YEAR MOVING AVERAGES

92-94	218,549	2,744	1	55	0	2,689-	1-
93-95	8,389	205	2	2	0	203-	2-
94-96	451	29	6		0	29-	6-
95-97	1,361	198	15	162	12	36-	3-
96-98	54,561	169	0	162	0	7-	0
97-99	54,561	169	0	162	0	7-	0
98-00	53,651		0		0		0
99-01							
00-02							
01-03							
02-04							
03-05							
04-06							
05-07	29,157		0		0		0
06-08	29,419		0		0		0
07-09	103,697		0		0		0

PACIFICORP

ACCOUNT 350.20 LAND RIGHTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
08-10	84,682		0		0		0
09-11	84,420		0		0		0
FIVE-YEAR AVERAGE							
07-11	68,303		0		0		0

PACIFICORP

ACCOUNT 352 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1992	8,700	3,297	38		0	3,297-	38-
1993	11,092-	6,679	60-		0	6,679-	60
1994	41,269	11,029	27		0	11,029-	27-
1995	2,845-	10,370	365-		0	10,370-	365
1996	98,649	130,563	132		0	130,563-	132-
1997	71,369	8,672	12		0	8,672-	12-
1998	346,716	353	0		0	353-	0
1999							
2000	7,962		0		0		0
2001	87,371	8,667	10		0	8,667-	10-
2002	47,480	3,340	7		0	3,340-	7-
2003	35,387		0		0		0
2004	44,659		0		0		0
2005	156,534	3,502	2		0	3,502-	2-
2006	50,747	3,132	6		0	3,132-	6-
2007	97,518	6,665	7		0	6,665-	7-
2008	87,938	153,930	175		0	153,930-	175-
2009	119,438	72,148	60		0	72,148-	60-
2010	111,471	4,779	4		0	4,779-	4-
2011	199,826	76,406	38		0	76,406-	38-
TOTAL	1,599,097	503,532	31		0	503,532-	31-

THREE-YEAR MOVING AVERAGES

92-94	12,959	7,002	54		0	7,002-	54-
93-95	9,111	9,359	103		0	9,359-	103-
94-96	45,691	50,654	111		0	50,654-	111-
95-97	55,724	49,868	89		0	49,868-	89-
96-98	172,245	46,529	27		0	46,529-	27-
97-99	139,362	3,009	2		0	3,009-	2-
98-00	118,226	118	0		0	118-	0
99-01	31,778	2,889	9		0	2,889-	9-
00-02	47,604	4,002	8		0	4,002-	8-
01-03	56,746	4,002	7		0	4,002-	7-
02-04	42,509	1,113	3		0	1,113-	3-
03-05	78,860	1,167	1		0	1,167-	1-
04-06	83,980	2,212	3		0	2,212-	3-
05-07	101,600	4,433	4		0	4,433-	4-
06-08	78,734	54,576	69		0	54,576-	69-
07-09	101,631	77,581	76		0	77,581-	76-

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ACCOUNT 352 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
08-10	106,283	76,952	72		0	76,952-	72-
09-11	143,578	51,111	36		0	51,111-	36-
FIVE-YEAR AVERAGE							
07-11	123,238	62,786	51		0	62,786-	51-

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ACCOUNT 353 STATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1992	3,997,198	390,603	10	285,323	7	105,279-	3-
1993	2,415,585	106,308	4	92,815	4	13,493-	1-
1994	3,598,179	523,823	15	285,708	8	238,115-	7-
1995	5,827,712	531,192	9	220,379	4	310,813-	5-
1996	2,477,630	826,710	33	951,971	38	125,261	5
1997	3,114,416	231,607	7	136,073	4	95,534-	3-
1998	6,822,068	221,104	3	27,629	0	193,474-	3-
1999	40,564	17,298	43	140,281	346	122,983	303
2000	5,452,682	24,115	0	755,724	14	731,609	13
2001	4,120,737	517,725	13	216,950	5	300,775-	7-
2002	2,472,815	360,907	15	24,461	1	336,446-	14-
2003	2,452,870	287,695	12		0	287,695-	12-
2004	8,926,650	874,252	10		0	874,252-	10-
2005	10,108,967	1,635,094	16	11,500	0	1,623,594-	16-
2006	3,468,606	425,584	12	20,800	1	404,784-	12-
2007	2,510,974	1,010,948	40	31,326	1	979,622-	39-
2008	5,480,127	718,132	13	389,283	7	328,849-	6-
2009	6,585,705	1,588,969	24	74,033	1	1,514,936-	23-
2010	11,340,975	1,328,050	12	479,438	4	848,612-	7-
2011	15,587,723	2,948,985	19	828,209	5	2,120,776-	14-
TOTAL	106,802,184	14,569,099	14	4,971,903	5	9,597,197-	9-

THREE-YEAR MOVING AVERAGES

92-94	3,336,988	340,245	10	221,282	7	118,963-	4-
93-95	3,947,159	387,108	10	199,634	5	187,474-	5-
94-96	3,967,840	627,241	16	486,019	12	141,222-	4-
95-97	3,806,586	529,836	14	436,141	11	93,695-	2-
96-98	4,138,038	426,473	10	371,891	9	54,582-	1-
97-99	3,325,682	156,669	5	101,328	3	55,342-	2-
98-00	4,105,105	87,506	2	307,878	7	220,373	5
99-01	3,204,661	186,379	6	370,985	12	184,606	6
00-02	4,015,411	300,916	7	332,378	8	31,463	1
01-03	3,015,474	388,776	13	80,470	3	308,305-	10-
02-04	4,617,445	507,618	11	8,154	0	499,464-	11-
03-05	7,162,829	932,347	13	3,833	0	928,513-	13-
04-06	7,501,408	978,310	13	10,767	0	967,543-	13-
05-07	5,362,849	1,023,875	19	21,209	0	1,002,667-	19-
06-08	3,819,902	718,221	19	147,136	4	571,085-	15-
07-09	4,858,936	1,106,016	23	164,881	3	941,136-	19-



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ACCOUNT 353 STATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
08-10	7,802,269	1,211,717	16	314,251	4	897,466-	12-
09-11	11,171,468	1,955,335	18	460,560	4	1,494,775-	13-
FIVE-YEAR AVERAGE							
07-11	8,301,101	1,519,017	18	360,458	4	1,158,559-	14-

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ACCOUNT 353.7 SUPERVISORY EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1998		518				518-	
1999							
2000	54,509	5,067	9		0	5,067-	9-
2001	602		0		0		0
2002	236,679		0		0		0
2003	166,436		0		0		0
2004	10,802		0		0		0
2005	253,534		0		0		0
2006	78,974	1,671	2		0	1,671-	2-
2007	488,374	6,196	1		0	6,196-	1-
2008	6,944,578		0		0		0
2009	538,586	38,911	7		0	38,911-	7-
2010	20,734,340	16,472	0		0	16,472-	0
2011	7,832,026	36,280	0		0	36,280-	0
TOTAL	37,339,441	105,115	0		0	105,115-	0

THREE-YEAR MOVING AVERAGES

98-00	18,170	1,862	10		0	1,862-	10-
99-01	18,370	1,689	9		0	1,689-	9-
00-02	97,263	1,689	2		0	1,689-	2-
01-03	134,572		0		0		0
02-04	137,972		0		0		0
03-05	143,591		0		0		0
04-06	114,437	557	0		0	557-	0
05-07	273,628	2,622	1		0	2,622-	1-
06-08	2,503,976	2,622	0		0	2,622-	0
07-09	2,657,179	15,036	1		0	15,036-	1-
08-10	9,405,835	18,461	0		0	18,461-	0
09-11	9,701,651	30,554	0		0	30,554-	0

FIVE-YEAR AVERAGE

07-11	7,307,581	19,572	0		0	19,572-	0
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ACCOUNT 354 TOWERS AND FIXTURES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1992	68,351		0	3,460	5	3,460	5
1993	446,047	166	0	613	0	447	0
1994	21,008		0	1,341	6	1,341	6
1995	1,963-	190,872-		218-	11	190,654	
1996	278,513	71,767	26	85-	0	71,852-	26-
1997	244,959-	477	0	8,563	3-	8,087	3-
1998							
1999							
2000	7,155		0		0		0
2001	9,529		0		0		0
2002	391,997	12,738	3		0	12,738-	3-
2003							
2004							
2005	384,425	81,161	21		0	81,161-	21-
2006	423,613	197,335	47	1,437	0	195,897-	46-
2007	56,016		0		0		0
2008	1,064,887	14,112	1		0	14,112-	1-
2009		960,805				960,805-	
2010	933,077	135,345	15	17,961	2	117,384-	13-
2011	1,312,812	91,399	7	1,468	0	89,931-	7-
TOTAL	5,150,507	1,374,432	27	34,541	1	1,339,891-	26-

THREE-YEAR MOVING AVERAGES

92-94	178,469	55	0	1,805	1	1,750	1
93-95	155,031	63,569-	41-	579	0	64,148	41
94-96	99,186	39,702-	40-	346	0	40,048	40
95-97	10,530	39,543-	376-	2,753	26	42,296	402
96-98	11,185	24,081	215	2,826	25	21,255-	190-
97-99	81,653-	159	0	2,854	3-	2,696	3-
98-00	2,385		0		0		0
99-01	5,561		0		0		0
00-02	136,227	4,246	3		0	4,246-	3-
01-03	133,842	4,246	3		0	4,246-	3-
02-04	130,666	4,246	3		0	4,246-	3-
03-05	128,142	27,054	21		0	27,054-	21-
04-06	269,346	92,832	34	479	0	92,353-	34-
05-07	288,018	92,832	32	479	0	92,353-	32-
06-08	514,838	70,482	14	479	0	70,003-	14-
07-09	373,634	324,972	87		0	324,972-	87-

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ACCOUNT 354 TOWERS AND FIXTURES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
08-10	665,988	370,087	56	5,987	1	364,100-	55-
09-11	748,630	395,850	53	6,476	1	389,373-	52-
FIVE-YEAR AVERAGE							
07-11	673,358	240,332	36	3,886	1	236,446-	35-

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ACCOUNT 355 POLES AND FIXTURES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1992	2,034,789	2,078,813	102	112,589	6	1,966,224-	97-
1993	3,159,021	1,995,042	63	32,278	1	1,962,763-	62-
1994	598,768	1,796,715	300	25,700	4	1,771,015-	296-
1995	1,737,960	1,743,312	100	21,196	1	1,722,116-	99-
1996	1,403,988	1,894,160	135	69,185	5	1,824,975-	130-
1997	3,192,076	1,296,740	41	79,290	2	1,217,450-	38-
1998	5,083,836	760,017	15	26,431	1	733,586-	14-
1999		204,391		5,549		198,842-	
2000	1,812,263	571,629	32	8,514	0	563,115-	31-
2001	1,118,614	334,493	30	10,632	1	323,862-	29-
2002	620,568	632,542	102	11,064	2	621,478-	100-
2003	1,003,745	540,511	54	267,414	27	273,097-	27-
2004	1,063,375	612,037	58	173,191	16	438,845-	41-
2005	1,601,931	1,088,221	68	268,556	17	819,665-	51-
2006	1,295,250	888,576	69	546,181	42	342,396-	26-
2007	1,557,781	1,054,357	68	94,296	6	960,061-	62-
2008	8,308,918	961,412	12	178,204	2	783,208-	9-
2009	1,685,138	1,136,997	67	128,430	8	1,008,567-	60-
2010	2,550,847	2,218,558	87	139,245	5	2,079,314-	82-
2011	3,355,861	2,215,363	66	201,854	6	2,013,509-	60-
TOTAL	43,184,728	24,023,888	56	2,399,799	6	21,624,089-	50-

THREE-YEAR MOVING AVERAGES

92-94	1,930,859	1,956,856	101	56,856	3	1,900,001-	98-
93-95	1,831,916	1,845,023	101	26,392	1	1,818,631-	99-
94-96	1,246,905	1,811,396	145	38,694	3	1,772,702-	142-
95-97	2,111,341	1,644,737	78	56,557	3	1,588,180-	75-
96-98	3,226,634	1,316,972	41	58,302	2	1,258,671-	39-
97-99	2,758,637	753,716	27	37,090	1	716,626-	26-
98-00	2,298,699	512,012	22	13,498	1	498,515-	22-
99-01	976,959	370,171	38	8,231	1	361,940-	37-
00-02	1,183,815	512,888	43	10,070	1	502,818-	42-
01-03	914,309	502,516	55	96,370	11	406,145-	44-
02-04	895,896	595,030	66	150,557	17	444,473-	50-
03-05	1,223,017	746,923	61	236,387	19	510,536-	42-
04-06	1,320,185	862,945	65	329,309	25	533,635-	40-
05-07	1,484,987	1,010,385	68	303,011	20	707,374-	48-
06-08	3,720,650	968,115	26	272,893	7	695,222-	19-
07-09	3,850,612	1,050,922	27	133,643	3	917,279-	24-

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ACCOUNT 355 POLES AND FIXTURES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
08-10	4,181,634	1,438,989	34	148,626	4	1,290,363-	31-
09-11	2,530,615	1,856,973	73	156,510	6	1,700,463-	67-
FIVE-YEAR AVERAGE							
07-11	3,491,709	1,517,338	43	148,406	4	1,368,932-	39-

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ACCOUNT 356 OVERHEAD CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1992	1,771,531	745,735	42	425,020	24	320,715-	18-
1993	2,386,454	1,075,674	45	119,084	5	956,590-	40-
1994	320,589	721,234	225	130,158	41	591,076-	184-
1995	828,857	1,124,900	136	352,521	43	772,378-	93-
1996	1,428,732	858,068	60	80,001	6	778,067-	54-
1997	635,291	596,908	94	79,102	12	517,806-	82-
1998	5,927,137	443,678	7	33,316	1	410,362-	7-
1999		68,130		11,266		56,865-	
2000	680,632	308,524	45	14,081	2	294,443-	43-
2001	308,208	148,418	48	17,483	6	130,936-	42-
2002	422,706	304,916	72	9,423	2	295,493-	70-
2003	565,589	278,731	49	191,021	34	87,709-	16-
2004	406,483	354,733	87	125,580	31	229,153-	56-
2005	1,281,125	539,703	42	122,239	10	417,463-	33-
2006	577,863	475,108	82	158,506	27	316,602-	55-
2007	1,264,121	729,354	58	94,465	7	634,889-	50-
2008	12,515,040	926,752	7	122,270	1	804,482-	6-
2009	1,198,417	3,019,278	252	50,181	4	2,969,096-	248-
2010	4,732,247	1,228,274	26	128,832	3	1,099,442-	23-
2011	4,594,416	1,385,168	30	183,809	4	1,201,360-	26-
TOTAL	41,845,437	15,333,286	37	2,448,357	6	12,884,929-	31-

THREE-YEAR MOVING AVERAGES

92-94	1,492,858	847,548	57	224,754	15	622,794-	42-
93-95	1,178,633	973,936	83	200,588	17	773,348-	66-
94-96	859,392	901,401	105	187,560	22	713,841-	83-
95-97	964,293	859,959	89	170,541	18	689,417-	71-
96-98	2,663,720	632,885	24	64,140	2	568,745-	21-
97-99	2,187,476	369,572	17	41,228	2	328,344-	15-
98-00	2,202,590	273,444	12	19,554	1	253,890-	12-
99-01	329,613	175,024	53	14,276	4	160,748-	49-
00-02	470,515	253,953	54	13,662	3	240,290-	51-
01-03	432,168	244,022	56	72,642	17	171,379-	40-
02-04	464,926	312,793	67	108,675	23	204,119-	44-
03-05	751,065	391,055	52	146,280	19	244,775-	33-
04-06	755,157	456,515	60	135,442	18	321,073-	43-
05-07	1,041,036	581,388	56	125,070	12	456,318-	44-
06-08	4,785,675	710,405	15	125,080	3	585,325-	12-
07-09	4,992,526	1,558,461	31	88,972	2	1,469,489-	29-

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ACCOUNT 356 OVERHEAD CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
08-10	6,148,568	1,724,768	28	100,428	2	1,624,340-	26-
09-11	3,508,360	1,877,573	54	120,941	3	1,756,633-	50-
FIVE-YEAR AVERAGE							
07-11	4,860,848	1,457,765	30	115,911	2	1,341,854-	28-



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ACCOUNT 357 UNDERGROUND CONDUIT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1998	817		0		0		0
1999							
2000							
2001							
2002							
2003							
2004							
2005							
2006							
2007	191		0		0		0
2008	2,207		0		0		0
2009							
2010							
2011							
TOTAL	3,215		0		0		0
THREE-YEAR MOVING AVERAGES							
98-00	272		0		0		0
99-01							
00-02							
01-03							
02-04							
03-05							
04-06							
05-07	64		0		0		0
06-08	799		0		0		0
07-09	799		0		0		0
08-10	736		0		0		0
09-11							
FIVE-YEAR AVERAGE							
07-11	479		0		0		0

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ACCOUNT 358 UNDERGROUND CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1998	6,159		0		0		0
1999							
2000							
2001							
2002							
2003	51,132		0		0		0
2004							
2005							
2006	435,279	35,907	8		0	35,907-	8-
2007			0		0		0
2008							
2009							
2010							
2011							
TOTAL	492,570	35,907	7		0	35,907-	7-

THREE-YEAR MOVING AVERAGES

98-00	2,053		0		0		0
99-01							
00-02							
01-03	17,044		0		0		0
02-04	17,044		0		0		0
03-05	17,044		0		0		0
04-06	145,093	11,969	8		0	11,969-	8-
05-07	145,093	11,969	8		0	11,969-	8-
06-08	145,093	11,969	8		0	11,969-	8-
07-09			0		0		0
08-10							
09-11							

FIVE-YEAR AVERAGE

07-11			0		0		0
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PACIFICORP

ACCOUNT 359 ROADS AND TRAILS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1993	1,120		0		0		0
1994							
1995							
1996							
1997	22		0		0		0
1998	36,654		0		0		0
1999							
2000							
2001							
2002							
2003							
2004							
2005							
2006							
2007	22,295		0		0		0
2008							
2009							
2010							
2011							
TOTAL	60,091		0		0		0

THREE-YEAR MOVING AVERAGES

93-95	373		0		0		0
94-96							
95-97	7		0		0		0
96-98	12,225		0		0		0
97-99	12,225		0		0		0
98-00	12,218		0		0		0
99-01							
00-02							
01-03							
02-04							
03-05							
04-06							
05-07	7,432		0		0		0
06-08	7,432		0		0		0
07-09	7,432		0		0		0

PACIFICORP

ACCOUNT 359 ROADS AND TRAILS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
08-10							
09-11							
FIVE-YEAR AVERAGE							
07-11	4,459		0		0		0



III-637

DISTRIBUTION AND GENERAL PLANT



III-638

OREGON PROPERTY





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ACCOUNT 360.20 LAND RIGHTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1992	32,944	14,938	45	1,090	3	13,848-	42-
1993			2-	692	8	2	684-
1994							
1995							
1996							
1997							
1998							
1999							
2000	12,862		0		0		0
2001							
2002							
2003							
2004							
2005							
2006							
2007							
2008	124,203		0		0		0
2009							
2010							
2011							
TOTAL	170,009	14,936	9	1,090	1	13,846-	8-

THREE-YEAR MOVING AVERAGES

92-94	10,981	4,979	45	363	3	4,615-	42-
93-95			1-	692	8	1	684-
94-96							
95-97							
96-98							
97-99							
98-00	4,287		0		0		0
99-01	4,287		0		0		0
00-02	4,287		0		0		0
01-03							
02-04							
03-05							
04-06							
05-07							
06-08	41,401		0		0		0
07-09	41,401		0		0		0

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OREGON PROPERTY

ACCOUNT 360.20 LAND RIGHTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
08-10	41,401		0		0		0
09-11							
FIVE-YEAR AVERAGE							
07-11	24,841		0		0		0

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OREGON PROPERTY

ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1992	41,583	13,894	33		0	13,894-	33-
1993	45,129	10,248	23		0	10,248-	23-
1994	31,728	3,808	12		0	3,808-	12-
1995	25,130	3,894	15		0	3,894-	15-
1996	7,792	1,004	13		0	1,004-	13-
1997	6,463	680	11		0	680-	11-
1998	1,096	93	8		0	93-	8-
1999							
2000	2,825		0		0		0
2001	4,528		0		0		0
2002	131,542		0		0		0
2003	2,845	19,633	690		0	19,633-	690-
2004	122,746	5,339	4		0	5,339-	4-
2005	91,795		0		0		0
2006	13,049	1,077	8		0	1,077-	8-
2007	158,455	488,910	309		0	488,910-	309-
2008	6,739	2,152	32		0	2,152-	32-
2009	45,414	641	1		0	641-	1-
2010	18,363	1,918	10		0	1,918-	10-
2011	18,384	2,424	13		0	2,424-	13-
TOTAL	775,606	555,714	72		0	555,714-	72-

THREE-YEAR MOVING AVERAGES

92-94	39,480	9,317	24		0	9,317-	24-
93-95	33,996	5,983	18		0	5,983-	18-
94-96	21,550	2,902	13		0	2,902-	13-
95-97	13,128	1,859	14		0	1,859-	14-
96-98	5,117	592	12		0	592-	12-
97-99	2,520	258	10		0	258-	10-
98-00	1,307	31	2		0	31-	2-
99-01	2,451		0		0		0
00-02	46,298		0		0		0
01-03	46,305	6,544	14		0	6,544-	14-
02-04	85,711	8,324	10		0	8,324-	10-
03-05	72,462	8,324	11		0	8,324-	11-
04-06	75,863	2,139	3		0	2,139-	3-
05-07	87,766	163,329	186		0	163,329-	186-
06-08	59,414	164,046	276		0	164,046-	276-
07-09	70,203	163,901	233		0	163,901-	233-

PACIFICORP  
 OREGON PROPERTY

ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
08-10	23,505	1,570	7		0	1,570-	7-
09-11	27,387	1,661	6		0	1,661-	6-
FIVE-YEAR AVERAGE							
07-11	49,471	99,209	201		0	99,209-	201-

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ACCOUNT 362 STATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1992	656,658	170,638	26	80,050-	12-	250,688-	38-
1993	1,985,431	184,688	9	63,189	3	121,499-	6-
1994	606,629	215,855	36	825	0	215,030-	35-
1995	537,258	207,194	39	75,326	14	131,868-	25-
1996	400,246	182,626	46	57,279	14	125,347-	31-
1997	826,518	494,748	60	1,600	0	493,148-	60-
1998	299,630	65,545	22	1,966	1	63,580-	21-
1999	14,477	9,525	66	9	0	9,515-	66-
2000	93,185	130,127	140	140,271-	151-	270,398-	290-
2001	474,443	106,146	22		0	106,146-	22-
2002	1,561,870	155,389	10	51,737	3	103,652-	7-
2003	396,404	248,706	63	12,320	3	236,385-	60-
2004	1,709,749	166,484	10		0	166,484-	10-
2005	2,450,650	145,706	6		0	145,706-	6-
2006	1,276,454	167,873	13	92,513	7	75,360-	6-
2007	650,539	460,134	71	160,048	25	300,086-	46-
2008	1,293,720	169,934	13	3,351	0	166,583-	13-
2009	914,659	279,837	31	102,421	11	177,416-	19-
2010	2,290,015	351,260	15	255,176	11	96,083-	4-
2011	1,201,451	565,152	47	50,834	4	514,318-	43-
TOTAL	19,639,983	4,477,569	23	708,273	4	3,769,296-	19-

THREE-YEAR MOVING AVERAGES

92-94	1,082,906	190,394	18	5,346-	0	195,739-	18-
93-95	1,043,106	202,579	19	46,446	4	156,133-	15-
94-96	514,711	201,892	39	44,476	9	157,415-	31-
95-97	588,007	294,856	50	44,735	8	250,121-	43-
96-98	508,798	247,640	49	20,281	4	227,358-	45-
97-99	380,208	189,939	50	1,192	0	188,748-	50-
98-00	135,764	68,399	50	46,099-	34-	114,498-	84-
99-01	194,035	81,933	42	46,754-	24-	128,686-	66-
00-02	709,832	130,554	18	29,511-	4-	160,065-	23-
01-03	810,905	170,080	21	21,352	3	148,728-	18-
02-04	1,222,674	190,193	16	21,352	2	168,841-	14-
03-05	1,518,934	186,965	12	4,107	0	182,859-	12-
04-06	1,812,284	160,021	9	30,838	2	129,184-	7-
05-07	1,459,214	257,905	18	84,187	6	173,718-	12-
06-08	1,073,571	265,981	25	85,304	8	180,677-	17-
07-09	952,972	303,302	32	88,607	9	214,695-	23-

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OREGON PROPERTY

ACCOUNT 362 STATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
08-10	1,499,464	267,010	18	120,316	8	146,694-	10-
09-11	1,468,708	398,750	27	136,144	9	262,606-	18-
FIVE-YEAR AVERAGE							
07-11	1,270,077	365,264	29	114,366	9	250,897-	20-

PACIFICORP  
OREGON PROPERTY

ACCOUNT 362.7 SUPERVISORY EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1999	12,864		0		0		0
2000	124		0		0		0
2001							
2002	30,591		0		0		0
2003							
2004	34,408		0		0		0
2005	42,044		0		0		0
2006							
2007							
2008	40,624	5,668	14		0	5,668-	14-
2009	10,288		0		0		0
2010	38,099		0		0		0
2011	15,346		0		0		0
TOTAL	224,388	5,668	3		0	5,668-	3-

THREE-YEAR MOVING AVERAGES

99-01	4,329		0		0		0
00-02	10,238		0		0		0
01-03	10,197		0		0		0
02-04	21,666		0		0		0
03-05	25,484		0		0		0
04-06	25,484		0		0		0
05-07	14,015		0		0		0
06-08	13,541	1,889	14		0	1,889-	14-
07-09	16,970	1,889	11		0	1,889-	11-
08-10	29,670	1,889	6		0	1,889-	6-
09-11	21,244		0		0		0

FIVE-YEAR AVERAGE

07-11	20,871	1,134	5		0	1,134-	5-
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OREGON PROPERTY

ACCOUNT 364 POLES, TOWERS, AND FIXTURES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1992	3,223,662	5,068,822	157	130,852	4	4,937,971-	153-
1993	3,267,642	499,883	15	62,997	2	436,886-	13-
1994	2,584,322	3,801,831	147	33,968	1	3,767,863-	146-
1995	1,116,317	2,085,358	187	28,598	3	2,056,759-	184-
1996	1,075,998	2,827,314	263	30,947	3	2,796,366-	260-
1997	1,303,371	2,381,675	183	86,642	7	2,295,033-	176-
1998	1,309,250	1,557,904	119	59,609	5	1,498,296-	114-
1999		1,394,681		41,937		1,352,744-	
2000	4,102,392	2,311,388	56	84,619	2	2,226,769-	54-
2001	1,306,394	1,901,615	146	55,223	4	1,846,392-	141-
2002	1,199,455	1,371,511	114	29,973	2	1,341,537-	112-
2003	1,181,819	1,444,351	122	204,106	17	1,240,246-	105-
2004	1,328,000	1,472,009	111	245,808	19	1,226,201-	92-
2005	1,508,768	2,631,449	174	327,088	22	2,304,361-	153-
2006	1,086,695	1,722,756	159	140,237	13	1,582,520-	146-
2007	1,398,990	1,956,605	140	153,858	11	1,802,746-	129-
2008	1,050,492	1,650,568	157	122,704	12	1,527,864-	145-
2009	881,199	1,662,859	189	139,356	16	1,523,503-	173-
2010	1,001,494	1,842,447	184	145,822	15	1,696,625-	169-
2011	1,143,664	2,430,454	213	164,794	14	2,265,659-	198-
TOTAL	31,069,925	42,015,479	135	2,289,138	7	39,726,341-	128-

THREE-YEAR MOVING AVERAGES

92-94	3,025,209	3,123,512	103	75,939	3	3,047,573-	101-
93-95	2,322,760	2,129,024	92	41,854	2	2,087,169-	90-
94-96	1,592,212	2,904,834	182	31,171	2	2,873,663-	180-
95-97	1,165,229	2,431,449	209	48,729	4	2,382,720-	204-
96-98	1,229,540	2,255,631	183	59,066	5	2,196,565-	179-
97-99	870,874	1,778,087	204	62,729	7	1,715,358-	197-
98-00	1,803,881	1,754,658	97	62,055	3	1,692,603-	94-
99-01	1,802,929	1,869,228	104	60,593	3	1,808,635-	100-
00-02	2,202,747	1,861,505	85	56,605	3	1,804,900-	82-
01-03	1,229,223	1,572,492	128	96,434	8	1,476,058-	120-
02-04	1,236,425	1,429,290	116	159,962	13	1,269,328-	103-
03-05	1,339,529	1,849,270	138	259,000	19	1,590,269-	119-
04-06	1,307,821	1,942,071	148	237,711	18	1,704,361-	130-
05-07	1,331,484	2,103,603	158	207,061	16	1,896,542-	142-
06-08	1,178,726	1,776,643	151	138,933	12	1,637,710-	139-
07-09	1,110,227	1,756,677	158	138,639	12	1,618,038-	146-

PACIFICORP  
 OREGON PROPERTY

ACCOUNT 364 POLES, TOWERS, AND FIXTURES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
08-10	977,728	1,718,625	176	135,961	14	1,582,664-	162-
09-11	1,008,786	1,978,587	196	149,991	15	1,828,596-	181-
FIVE-YEAR AVERAGE							
07-11	1,095,168	1,908,587	174	145,307	13	1,763,280-	161-

PACIFICORP  
OREGON PROPERTY

ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1992	2,631,126	2,565,634	98	145,222	6	2,420,413-	92-
1993	3,143,996	1,307,654	42	73,523	2	1,234,130-	39-
1994	2,168,742	2,215,806	102	38,602	2	2,177,204-	100-
1995	1,225,267	1,356,265	111	35,166	3	1,321,099-	108-
1996	947,287	1,390,321	147	36,391	4	1,353,930-	143-
1997	866,352	1,218,735	141	80,899	9	1,137,836-	131-
1998	874,732	865,281	99	59,842	7	805,439-	92-
1999		464,894		85,047		379,847-	
2000	1,777,662	542,118	30	186,880	11	355,238-	20-
2001	699,438	475,404	68	112,120	16	363,284-	52-
2002	497,832	525,873	106	24,139	5	501,734-	101-
2003	631,870	489,236	77	99,024	16	390,212-	62-
2004	562,760	599,534	107	73,120	13	526,414-	94-
2005	1,063,238	837,940	79	228,023	21	609,917-	57-
2006	571,181	672,816	118	142,268	25	530,548-	93-
2007	666,662	581,968	87	80,674	12	501,295-	75-
2008	729,506	395,101	54	56,720	8	338,381-	46-
2009	321,782	321,886	100	37,257	12	284,629-	88-
2010	381,984	458,320	120	43,733	11	414,587-	109-
2011	524,516	459,749	88	211,952	40	247,797-	47-
TOTAL	20,285,932	17,744,536	87	1,850,601	9	15,893,935-	78-

THREE-YEAR MOVING AVERAGES

92-94	2,647,955	2,029,698	77	85,783	3	1,943,916-	73-
93-95	2,179,335	1,626,575	75	49,097	2	1,577,478-	72-
94-96	1,447,099	1,654,131	114	36,720	3	1,617,411-	112-
95-97	1,012,968	1,321,774	130	50,819	5	1,270,955-	125-
96-98	896,123	1,158,112	129	59,044	7	1,099,069-	123-
97-99	580,361	849,637	146	75,263	13	774,374-	133-
98-00	884,131	624,098	71	110,590	13	513,508-	58-
99-01	825,700	494,139	60	128,016	16	366,123-	44-
00-02	991,644	514,465	52	107,713	11	406,752-	41-
01-03	609,713	496,837	81	78,427	13	418,410-	69-
02-04	564,154	538,214	95	65,428	12	472,786-	84-
03-05	752,623	642,237	85	133,389	18	508,848-	68-
04-06	732,393	703,430	96	147,804	20	555,626-	76-
05-07	767,027	697,575	91	150,322	20	547,253-	71-
06-08	655,783	549,962	84	93,221	14	456,741-	70-
07-09	572,650	432,985	76	58,217	10	374,768-	65-

PACIFICORP  
OREGON PROPERTY

ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
08-10	477,757	391,769	82	45,903	10	345,866-	72-
09-11	409,427	413,319	101	97,647	24	315,671-	77-
FIVE-YEAR AVERAGE							
07-11	524,890	443,405	84	86,067	16	357,338-	68-

PACIFICORP  
OREGON PROPERTY

ACCOUNT 366 UNDERGROUND CONDUIT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1992	156,141	72,256	46	8,620	6	63,635-	41-
1993	240,652	133,732	56	3,805	2	129,927-	54-
1994	165,050	134,983	82	1,318	1	133,665-	81-
1995	96,777	69,277	72	651	1	68,627-	71-
1996	61,723	69,136	112	1,076	2	68,060-	110-
1997	61,705	64,229	104	6,223	10	58,006-	94-
1998	114,833	81,047	71	3,834	3	77,213-	67-
1999		54,386				54,386-	
2000	144,079	69,089	48	1,555	1	67,534-	47-
2001	56,215	77,651	138	440	1	77,210-	137-
2002	69,226	74,674	108	695	1	73,979-	107-
2003	82,342	92,610	112	13,231	16	79,379-	96-
2004	116,995	72,186	62	17,712	15	54,474-	47-
2005	154,095	62,342	40	21,896	14	40,447-	26-
2006	128,777	119,230	93	4,944	4	114,286-	89-
2007	92,795	93,597	101	13,666	15	79,931-	86-
2008	96,972	60,218	62	12,041	12	48,177-	50-
2009	289,853	57,425	20	2,376	1	55,049-	19-
2010	66,961	96,901	145	13,300	20	83,601-	125-
2011	85,253	57,691	68	4,441	5	53,250-	62-
TOTAL	2,280,444	1,612,658	71	131,824	6	1,480,835-	65-

THREE-YEAR MOVING AVERAGES

92-94	187,281	113,657	61	4,581	2	109,076-	58-
93-95	167,493	112,664	67	1,924	1	110,740-	66-
94-96	107,850	91,132	84	1,015	1	90,117-	84-
95-97	73,402	67,547	92	2,650	4	64,898-	88-
96-98	79,420	71,471	90	3,711	5	67,760-	85-
97-99	58,846	66,554	113	3,352	6	63,202-	107-
98-00	86,304	68,174	79	1,796	2	66,378-	77-
99-01	66,765	67,042	100	665	1	66,377-	99-
00-02	89,840	73,804	82	897	1	72,908-	81-
01-03	69,261	81,645	118	4,789	7	76,856-	111-
02-04	89,521	79,823	89	10,546	12	69,277-	77-
03-05	117,811	75,713	64	17,613	15	58,100-	49-
04-06	133,289	84,586	63	14,851	11	69,735-	52-
05-07	125,222	91,723	73	13,502	11	78,221-	62-
06-08	106,182	91,015	86	10,217	10	80,798-	76-
07-09	159,874	70,413	44	9,361	6	61,052-	38-

PACIFICORP  
 OREGON PROPERTY

ACCOUNT 366 UNDERGROUND CONDUIT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
08-10	151,262	71,515	47	9,239	6	62,276-	41-
09-11	147,356	70,672	48	6,706	5	63,967-	43-
FIVE-YEAR AVERAGE							
07-11	126,367	73,166	58	9,165	7	64,002-	51-

PACIFICORP  
OREGON PROPERTY

ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1992	326,566	212,999	65	8,977	3	204,023-	62-
1993	492,867	256,303	52	5,017	1	251,286-	51-
1994	435,856	298,634	69	1,601	0	297,033-	68-
1995	233,917	150,456	64	1,243	1	149,213-	64-
1996	104,423	66,928	64	1,090	1	65,838-	63-
1997	107,912	115,628	107	7,036	7	108,592-	101-
1998	151,726	102,345	67	4,494	3	97,851-	64-
1999		18,129				18,129-	
2000	403,295	19,076	5	3,145	1	15,931-	4-
2001	96,427	17,045	18	894	1	16,152-	17-
2002	274,632	208,557	76	4,533	2	204,024-	74-
2003	176,790	171,329	97	69,199	39	102,130-	58-
2004	249,021	255,989	103	31,244	13	224,745-	90-
2005	295,679	178,453	60	36,534	12	141,920-	48-
2006	194,503	289,255	149	72,582	37	216,673-	111-
2007	238,450	244,307	102	59,989	25	184,318-	77-
2008	719,828	95,056	13	26,543	4	68,513-	10-
2009	235,257	77,064	33	12,103	5	64,960-	28-
2010	211,294	164,976	78	15,641	7	149,335-	71-
2011	377,031	124,560	33	41,017	11	83,544-	22-
TOTAL	5,325,473	3,067,090	58	402,880	8	2,664,210-	50-

THREE-YEAR MOVING AVERAGES

92-94	418,430	255,979	61	5,198	1	250,781-	60-
93-95	387,547	235,131	61	2,620	1	232,511-	60-
94-96	258,065	172,006	67	1,311	1	170,695-	66-
95-97	148,750	111,004	75	3,123	2	107,881-	73-
96-98	121,353	94,967	78	4,206	3	90,760-	75-
97-99	86,546	78,700	91	3,843	4	74,857-	86-
98-00	185,007	46,516	25	2,546	1	43,970-	24-
99-01	166,574	18,083	11	1,346	1	16,737-	10-
00-02	258,118	81,559	32	2,857	1	78,702-	30-
01-03	182,616	132,310	72	24,875	14	107,435-	59-
02-04	233,481	211,958	91	34,992	15	176,966-	76-
03-05	240,496	201,924	84	45,659	19	156,265-	65-
04-06	246,401	241,233	98	46,787	19	194,446-	79-
05-07	242,878	237,339	98	56,368	23	180,970-	75-
06-08	384,261	209,540	55	53,038	14	156,502-	41-
07-09	397,845	138,809	35	32,878	8	105,931-	27-

PACIFICORP  
OREGON PROPERTY

ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
08-10	388,793	112,365	29	18,096	5	94,270-	24-
09-11	274,527	122,200	45	22,920	8	99,280-	36-
FIVE-YEAR AVERAGE							
07-11	356,372	141,193	40	31,059	9	110,134-	31-



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OREGON PROPERTY

ACCOUNT 368 LINE TRANSFORMERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1992	6,167,076	1,006,742	16	306,388	5	700,354-	11-
1993	4,966,053	3,376,711	68	160,252	3	3,216,459-	65-
1994	4,394,598	2,378,748	54	70,187	2	2,308,560-	53-
1995	1,138,094-	147,811	13-	99,948	9-	47,863-	4
1996	2,053,874	432,460	21	132,772	6	299,687-	15-
1997	579,361	480,579	83	138,974	24	341,605-	59-
1998	624,316	371,970	60	55,118	9	316,852-	51-
1999		13,467		60,589-		74,056-	
2000	3,853,575	128,797	3	178,654	5	49,856	1
2001	2,144,387	30,207	1	543,593	25	513,386	24
2002	2,008,522	1,060,864	53	367,542	18	693,322-	35-
2003	2,128,762	1,445,516	68	582,515	27	863,001-	41-
2004	2,447,298	1,515,064	62	674,722	28	840,342-	34-
2005	2,612,197	1,335,660	51	1,086,805	42	248,855-	10-
2006	2,044,576	1,340,296	66	1,025,789	50	314,507-	15-
2007	2,711,006	1,800,421	66	1,757,738	65	42,683-	2-
2008	2,694,320	1,543,047	57	1,624,939	60	81,892	3
2009	2,106,729	1,731,832	82	1,029,508	49	702,323-	33-
2010	2,123,210	1,543,759	73	871,461	41	672,298-	32-
2011	2,075,970	1,631,703	79	858,509	41	773,194-	37-
TOTAL	46,597,737	23,315,656	50	11,504,826	25	11,810,830-	25-

THREE-YEAR MOVING AVERAGES

92-94	5,175,909	2,254,067	44	178,942	3	2,075,125-	40-
93-95	2,740,853	1,967,756	72	110,129	4	1,857,627-	68-
94-96	1,770,126	986,339	56	100,969	6	885,370-	50-
95-97	498,380	353,616	71	123,898	25	229,718-	46-
96-98	1,085,850	428,336	39	108,955	10	319,381-	29-
97-99	401,225	288,672	72	44,501	11	244,171-	61-
98-00	1,492,630	171,412	11	57,728	4	113,684-	8-
99-01	1,999,321	57,491	3	220,552	11	163,062	8
00-02	2,668,828	406,623	15	363,263	14	43,360-	2-
01-03	2,093,890	845,529	40	497,883	24	347,646-	17-
02-04	2,194,861	1,340,481	61	541,593	25	798,888-	36-
03-05	2,396,085	1,432,080	60	781,347	33	650,733-	27-
04-06	2,368,024	1,397,007	59	929,106	39	467,901-	20-
05-07	2,455,926	1,492,126	61	1,290,111	53	202,015-	8-
06-08	2,483,301	1,561,255	63	1,469,489	59	91,766-	4-
07-09	2,504,019	1,691,767	68	1,470,729	59	221,038-	9-

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 OREGON PROPERTY

ACCOUNT 368 LINE TRANSFORMERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
08-10	2,308,087	1,606,213	70	1,175,303	51	430,910-	19-
09-11	2,101,970	1,635,765	78	919,826	44	715,939-	34-
FIVE-YEAR AVERAGE							
07-11	2,342,247	1,650,153	70	1,228,431	52	421,721-	18-

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OREGON PROPERTY

ACCOUNT 369.1 OVERHEAD SERVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2000	516,244	7,527	1	2,848	1	4,679-	1-
2001	55,374	12,278	22		0	12,278-	22-
2002	37,332	31,391	84	959	3	30,432-	82-
2003	46,843	32,365	69	2,413	5	29,952-	64-
2004	41,301	32,007	77	4,683	11	27,324-	66-
2005	51,760	27,735	54	8,824	17	18,911-	37-
2006	64,263	33,664	52	5,169	8	28,494-	44-
2007	69,475	60,794	88	6,100	9	54,694-	79-
2008	202,065	122,789	61	16,660	8	106,129-	53-
2009	166,777	100,856	60	17,998	11	82,858-	50-
2010	141,095	85,458	61	8,237	6	77,221-	55-
2011	118,496	75,469	64	12,560	11	62,909-	53-
TOTAL	1,511,026	622,333	41	86,452	6	535,881-	35-

THREE-YEAR MOVING AVERAGES

00-02	202,983	17,065	8	1,269	1	15,796-	8-
01-03	46,516	25,345	54	1,124	2	24,221-	52-
02-04	41,825	31,921	76	2,685	6	29,236-	70-
03-05	46,635	30,702	66	5,307	11	25,396-	54-
04-06	52,441	31,135	59	6,225	12	24,910-	48-
05-07	61,833	40,731	66	6,698	11	34,033-	55-
06-08	111,934	72,416	65	9,310	8	63,106-	56-
07-09	146,106	94,813	65	13,586	9	81,227-	56-
08-10	169,979	103,034	61	14,298	8	88,736-	52-
09-11	142,123	87,261	61	12,932	9	74,329-	52-

FIVE-YEAR AVERAGE

07-11	139,582	89,073	64	12,311	9	76,762-	55-
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PACIFICORP  
OREGON PROPERTY

ACCOUNT 369.2 UNDERGROUND SERVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2000	338,321	9,921	3	14,999	4	5,078	2
2001	25,303		0		0		0
2002	35,148	42,132	120	434	1	41,698-	119-
2003	57,778	46,586	81	7,221	12	39,365-	68-
2004	58,647	61,808	105	10,113	17	51,695-	88-
2005	69,982	46,412	66	9,084	13	37,328-	53-
2006	77,446	60,000	77	7,863	10	52,137-	67-
2007	114,497	78,138	68	16,672	15	61,466-	54-
2008	253,895	105,136	41	31,283	12	73,852-	29-
2009	128,097	101,735	79	30,380	24	71,355-	56-
2010	124,531	79,983	64	23,979	19	56,004-	45-
2011	94,786	76,612	81	16,543	17	60,069-	63-
TOTAL	1,378,430	708,460	51	168,570	12	539,890-	39-

THREE-YEAR MOVING AVERAGES

00-02	132,924	17,351	13	5,144	4	12,207-	9-
01-03	39,409	29,572	75	2,552	6	27,021-	69-
02-04	50,524	50,175	99	5,923	12	44,252-	88-
03-05	62,136	51,602	83	8,806	14	42,796-	69-
04-06	68,692	56,073	82	9,020	13	47,053-	68-
05-07	87,308	61,517	70	11,206	13	50,310-	58-
06-08	148,613	81,091	55	18,606	13	62,485-	42-
07-09	165,496	95,003	57	26,112	16	68,891-	42-
08-10	168,841	95,618	57	28,547	17	67,070-	40-
09-11	115,805	86,110	74	23,634	20	62,476-	54-

FIVE-YEAR AVERAGE

07-11	143,161	88,320	62	23,771	17	64,549-	45-
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PACIFICORP  
OREGON PROPERTY

ACCOUNT 370 METERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1992	1,310,846	15,973	1	10,815	1	5,158-	0
1993	1,395,772	2,078,728	149	1,280-	0	2,080,008-	149-
1994	237,971	43,136-	18-	1,078	0	44,214	19
1995	19,599	414,587		23,649	121	390,939-	
1996	730,294	112,998-	15-	878	0	113,876	16
1997	900,932	944	0	380	0	564-	0
1998	809,527		0	15,092	2	15,092	2
1999							
2000	2,255,228		0		0		0
2001	1,018,135		0		0		0
2002	1,476,507	38,580	3		0	38,580-	3-
2003	1,503,397	18,323	1		0	18,323-	1-
2004	1,690,163	125,762	7		0	125,762-	7-
2005	2,711,248	112,962	4		0	112,962-	4-
2006	1,568,971	50,392	3		0	50,392-	3-
2007	1,727,369	72,770	4		0	72,770-	4-
2008	2,393,917	88,450	4		0	88,450-	4-
2009	1,369,047	86,398	6		0	86,398-	6-
2010	2,054,032	66,733	3		0	66,733-	3-
2011	1,871,693	58,263	3		0	58,263-	3-
TOTAL	27,044,648	3,072,730	11	50,610	0	3,022,120-	11-

THREE-YEAR MOVING AVERAGES

92-94	981,530	683,855	70	3,537	0	680,317-	69-
93-95	551,114	816,726	148	7,816	1	808,911-	147-
94-96	329,288	86,151	26	8,535	3	77,616-	24-
95-97	550,275	100,845	18	8,302	2	92,542-	17-
96-98	813,584	37,351-	5-	5,450	1	42,801	5
97-99	570,153	315	0	5,157	1	4,842	1
98-00	1,021,585		0	5,031	0	5,031	0
99-01	1,091,121		0		0		0
00-02	1,583,290	12,860	1		0	12,860-	1-
01-03	1,332,680	18,968	1		0	18,968-	1-
02-04	1,556,689	60,888	4		0	60,888-	4-
03-05	1,968,270	85,682	4		0	85,682-	4-
04-06	1,990,127	96,372	5		0	96,372-	5-
05-07	2,002,529	78,708	4		0	78,708-	4-
06-08	1,896,752	70,538	4		0	70,538-	4-
07-09	1,830,111	82,539	5		0	82,539-	5-

PACIFICORP  
 OREGON PROPERTY

ACCOUNT 370 METERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
08-10	1,938,999	80,527	4		0	80,527-	4-
09-11	1,764,924	70,464	4		0	70,464-	4-
FIVE-YEAR AVERAGE							
07-11	1,883,211	74,523	4		0	74,523-	4-

PACIFICORP  
OREGON PROPERTY

ACCOUNT 371 INSTALLATIONS ON CUSTOMER PREMISES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1992	138,655	49,299	36	2,508	2	46,791-	34-
1993	95,147	52,684	55	1,500	2	51,184-	54-
1994	32,570	26,521	81	259	1	26,262-	81-
1995	22,565	25,891	115	450	2	25,442-	113-
1996	6,255	6,781	108	52	1	6,730-	108-
1997	5,589	6,097	109	501	9	5,597-	100-
1998	4,239	2,744	65	109	3	2,634-	62-
1999							
2000	70,798	3,781	5		0	3,781-	5-
2001	19,511	1,946	10		0	1,946-	10-
2002	23,962	13,552	57	329	1	13,223-	55-
2003	23,906	15,987	67	975	4	15,012-	63-
2004	21,689	17,082	79	508	2	16,574-	76-
2005	16,429	13,413	82	1,082	7	12,331-	75-
2006	12,381	18,413	149	374	3	18,040-	146-
2007	12,602	15,544	123	127	1	15,418-	122-
2008	22,222	11,824	53	1,047	5	10,776-	48-
2009	17,377	26,807	154	774	4	26,033-	150-
2010	44,855	40,885	91	527	1	40,358-	90-
2011	28,088	31,432	112	806	3	30,626-	109-
TOTAL	618,839	380,683	62	11,926	2	368,757-	60-

THREE-YEAR MOVING AVERAGES

92-94	88,791	42,835	48	1,422	2	41,413-	47-
93-95	50,094	35,032	70	736	1	34,296-	68-
94-96	20,463	19,731	96	253	1	19,478-	95-
95-97	11,470	12,923	113	334	3	12,589-	110-
96-98	5,361	5,207	97	220	4	4,987-	93-
97-99	3,276	2,947	90	203	6	2,744-	84-
98-00	25,013	2,175	9	36	0	2,139-	9-
99-01	30,103	1,909	6		0	1,909-	6-
00-02	38,090	6,426	17	110	0	6,317-	17-
01-03	22,460	10,495	47	435	2	10,060-	45-
02-04	23,186	15,540	67	604	3	14,936-	64-
03-05	20,675	15,494	75	855	4	14,639-	71-
04-06	16,833	16,303	97	654	4	15,648-	93-
05-07	13,804	15,790	114	527	4	15,263-	111-
06-08	15,735	15,261	97	516	3	14,745-	94-
07-09	17,400	18,058	104	649	4	17,409-	100-

PACIFICORP  
OREGON PROPERTY

ACCOUNT 371 INSTALLATIONS ON CUSTOMER PREMISES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
08-10	28,151	26,505	94	783	3	25,722-	91-
09-11	30,107	33,041	110	703	2	32,339-	107-
FIVE-YEAR AVERAGE							
07-11	25,029	25,298	101	656	3	24,642-	98-



PACIFICORP  
OREGON PROPERTY

ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEMS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1992	158,934	58,588	37	3,599	2	54,989-	35-
1993	201,023	88,626	44	3,841	2	84,785-	42-
1994	116,101	104,252	90	2,056	2	102,196-	88-
1995	53,531	44,382	83	3,807	7	40,575-	76-
1996	11,279	12,633	112	431	4	12,202-	108-
1997	40,969	54,781	134	17,423	43	37,357-	91-
1998	86,195	51,385	60	8,112	9	43,273-	50-
1999							
2000	320,137	43,784	14	1,464	0	42,320-	13-
2001	119,338	15,961	13	140	0	15,822-	13-
2002	98,088	60,494	62	261	0	60,232-	61-
2003	159,074	58,246	37	5,445	3	52,801-	33-
2004	166,262	65,020	39	30,174	18	34,847-	21-
2005	125,609	52,715	42	5,036	4	47,679-	38-
2006	93,779	50,382	54	592	1	49,790-	53-
2007	111,179	59,665	54	1,978	2	57,688-	52-
2008	201,758	77,828	39	3,156	2	74,672-	37-
2009	173,187	92,512	53	10,117	6	82,394-	48-
2010	140,942	90,387	64	4,036	3	86,351-	61-
2011	176,138	74,699	42	7,724	4	66,975-	38-
TOTAL	2,553,521	1,156,339	45	109,392	4	1,046,947-	41-

THREE-YEAR MOVING AVERAGES

92-94	158,686	83,822	53	3,165	2	80,657-	51-
93-95	123,551	79,087	64	3,235	3	75,852-	61-
94-96	60,303	53,756	89	2,098	3	51,657-	86-
95-97	35,260	37,265	106	7,221	20	30,045-	85-
96-98	46,148	39,600	86	8,655	19	30,944-	67-
97-99	42,388	35,389	83	8,512	20	26,877-	63-
98-00	135,444	31,723	23	3,192	2	28,531-	21-
99-01	146,492	19,915	14	534	0	19,381-	13-
00-02	179,188	40,080	22	621	0	39,458-	22-
01-03	125,500	44,900	36	1,949	2	42,952-	34-
02-04	141,141	61,253	43	11,960	8	49,293-	35-
03-05	150,315	58,660	39	13,552	9	45,109-	30-
04-06	128,550	56,039	44	11,934	9	44,105-	34-
05-07	110,189	54,254	49	2,535	2	51,719-	47-
06-08	135,572	62,625	46	1,909	1	60,716-	45-
07-09	162,041	76,668	47	5,084	3	71,585-	44-

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OREGON PROPERTY

ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEMS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
08-10	171,962	86,909	51	5,770	3	81,139-	47-
09-11	163,422	85,866	53	7,293	4	78,573-	48-
FIVE-YEAR AVERAGE							
07-11	160,641	79,018	49	5,402	3	73,616-	46-

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ACCOUNT 390 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1992	18,918	5,795	31	240-	1-	6,035-	32-
1993	31,538	26,219	83		0	26,219-	83-
1994	45,491	57,002	125	15-	0	57,018-	125-
1995	2,729	70,553		15	1	70,538-	
1996	905	58,923			0	58,923-	
1997	828,250	19,872-	2-		0	19,872	2
1998	299,248	29,218	10	55	0	29,163-	10-
1999	2	15,940-			0	15,940	
2000							
2001							
2002	1,217		0		0		0
2003	176,755	21,570	12		0	21,570-	12-
2004	185,892	15,104	8		0	15,104-	8-
2005	1,112,811	74,294	7	4,112-	0	78,407-	7-
2006	2,077,490	29,384	1		0	29,384-	1-
2007	301,596	38,627	13		0	38,627-	13-
2008	344,063	30,250	9		0	30,250-	9-
2009	88,056	28,748	33		0	28,748-	33-
2010	107,424	43,270	40		0	43,270-	40-
2011	205,445	163,296	79		0	163,296-	79-
TOTAL	5,827,828	656,442	11	4,297-	0	660,739-	11-

THREE-YEAR MOVING AVERAGES

92-94	31,982	29,672	93	85-	0	29,757-	93-
93-95	26,586	51,258	193		0	51,258-	193-
94-96	16,375	62,160	380		0	62,160-	380-
95-97	277,294	36,535	13	5	0	36,530-	13-
96-98	376,134	22,756	6	18	0	22,738-	6-
97-99	375,833	2,198-	1-	18	0	2,216	1
98-00	99,750	4,426	4	18	0	4,408-	4-
99-01	1	5,313-			0	5,313	
00-02	406		0		0		0
01-03	59,324	7,190	12		0	7,190-	12-
02-04	121,288	12,225	10		0	12,225-	10-
03-05	491,819	36,990	8	1,371-	0	38,360-	8-
04-06	1,125,398	39,594	4	1,371-	0	40,965-	4-
05-07	1,163,966	47,435	4	1,371-	0	48,806-	4-
06-08	907,716	32,754	4		0	32,754-	4-
07-09	244,572	32,541	13		0	32,541-	13-

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OREGON PROPERTY

ACCOUNT 390 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
08-10	179,847	34,089	19		0	34,089-	19-
09-11	133,642	78,438	59		0	78,438-	59-
FIVE-YEAR AVERAGE							
07-11	209,317	60,838	29		0	60,838-	29-

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OREGON PROPERTY

ACCOUNT 392.01 TRANSPORTATION EQUIPMENT - LIGHT TRUCKS AND VANS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1992	17,788		0	2,555	14	2,555	14
1993	32,882		0		0		0
1994	16,256		0	15,100	93	15,100	93
1995	3,100		0	7,505	242	7,505	242
1996	45,301		0	10,471	23	10,471	23
1997	107,108		0	13,840	13	13,840	13
1998	29,111		0		0		0
1999	179,361		0	23,919	13	23,919	13
2000	385,411		0	51,625	13	51,625	13
2001	470,012		0	50,265	11	50,265	11
2002	159,859		0	69,877	44	69,877	44
2003	611,268		0	19,771	3	19,771	3
2004	222,219		0	62,461	28	62,461	28
2005	884,668		0	86,061	10	86,061	10
2006	584,711		0	58,349	10	58,349	10
2007	521,498		0	48,812	9	48,812	9
2008	189,625		0	11,661	6	11,661	6
2009	838,357		0	46,322	6	46,322	6
2010	675,756		0	59,979	9	59,979	9
2011	303,907		0	26,477	9	26,477	9
TOTAL	6,278,198		0	665,052	11	665,052	11

THREE-YEAR MOVING AVERAGES

92-94	22,309		0	5,885	26	5,885	26
93-95	17,413		0	7,535	43	7,535	43
94-96	21,553		0	11,025	51	11,025	51
95-97	51,836		0	10,605	20	10,605	20
96-98	60,507		0	8,104	13	8,104	13
97-99	105,193		0	12,586	12	12,586	12
98-00	197,961		0	25,181	13	25,181	13
99-01	344,928		0	41,936	12	41,936	12
00-02	338,427		0	57,256	17	57,256	17
01-03	413,713		0	46,638	11	46,638	11
02-04	331,116		0	50,703	15	50,703	15
03-05	572,719		0	56,098	10	56,098	10
04-06	563,866		0	68,957	12	68,957	12
05-07	663,625		0	64,408	10	64,408	10
06-08	431,944		0	39,608	9	39,608	9
07-09	516,493		0	35,599	7	35,599	7

PACIFICORP  
OREGON PROPERTY

ACCOUNT 392.01 TRANSPORTATION EQUIPMENT - LIGHT TRUCKS AND VANS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
08-10	567,913		0	39,321	7	39,321	7
09-11	606,007		0	44,260	7	44,260	7
FIVE-YEAR AVERAGE							
07-11	505,828		0	38,650	8	38,650	8

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OREGON PROPERTY

ACCOUNT 392.05 TRANSPORTATION EQUIPMENT - MEDIUM TRUCKS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1992	412,593		0	42,116	10	42,116	10
1993	227,745		0	6,017	3	6,017	3
1994			0		0		0
1995	350,888		0	7,367	2	7,367	2
1996	185,230		0	11,576	6	11,576	6
1997	84,823		0	13,305	16	13,305	16
1998							
1999	225,914		0	30,127	13	30,127	13
2000	219,160		0	21,397	10	21,397	10
2001	91,177		0	9,751	11	9,751	11
2002	82,773		0	21,193	26	21,193	26
2003	197,027		0	2,719	1	2,719	1
2004	343,186		0	47,459	14	47,459	14
2005	224,656		0	27,692	12	27,692	12
2006	374,074		0	17,579	5	17,579	5
2007	753,975		0	71,460	9	71,460	9
2008	237,627		0	3,180	1	3,180	1
2009	137,314		0	10,042	7	10,042	7
2010	34,602		0	970-	3-	970-	3-
2011	149,707		0	17,353	12	17,353	12
TOTAL	4,332,471		0	359,362	8	359,362	8

THREE-YEAR MOVING AVERAGES

92-94	213,446		0	16,044	8	16,044	8
93-95	192,877		0	4,461	2	4,461	2
94-96	178,706		0	6,314	4	6,314	4
95-97	206,980		0	10,749	5	10,749	5
96-98	90,018		0	8,294	9	8,294	9
97-99	103,579		0	14,477	14	14,477	14
98-00	148,358		0	17,175	12	17,175	12
99-01	178,750		0	20,425	11	20,425	11
00-02	131,037		0	17,447	13	17,447	13
01-03	123,659		0	11,221	9	11,221	9
02-04	207,662		0	23,791	11	23,791	11
03-05	254,957		0	25,957	10	25,957	10
04-06	313,972		0	30,910	10	30,910	10
05-07	450,902		0	38,910	9	38,910	9
06-08	455,225		0	30,740	7	30,740	7
07-09	376,306		0	28,227	8	28,227	8

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OREGON PROPERTY

ACCOUNT 392.05 TRANSPORTATION EQUIPMENT - MEDIUM TRUCKS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
08-10	136,515		0	4,084	3	4,084	3
09-11	107,208		0	8,808	8	8,808	8
FIVE-YEAR AVERAGE							
07-11	262,645		0	20,213	8	20,213	8



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ACCOUNT 392.09 TRANSPORTATION EQUIPMENT - TRAILERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1992	5,493		0	200	4	200	4
1993	516		0		0		0
1994	1,449		0	388	27	388	27
1995	743		0	2,656	358	2,656	358
1996	20,545		0	1,046	5	1,046	5
1997	24,449		0	6,072	25	6,072	25
1998	9,033		0	65	1	65	1
1999	43,093		0	11,493	27	11,493	27
2000	66,528		0	13,178	20	13,178	20
2001	84,922		0	18,164	21	18,164	21
2002	58,206		0	7,258	12	7,258	12
2003	58,934		0	1,162-	2-	1,162-	2-
2004	14,105		0	645	5	645	5
2005	46,422		0	8,852	19	8,852	19
2006	48,143		0	1,139	2	1,139	2
2007	45,812		0	9,833	21	9,833	21
2008	44,147		0	3,611	8	3,611	8
2009	36,114		0	2,416	7	2,416	7
2010	56,750		0	138-	0	138-	0
2011	68,490		0	1,826	3	1,826	3
TOTAL	733,896		0	87,541	12	87,541	12

THREE-YEAR MOVING AVERAGES

92-94	2,486		0	196	8	196	8
93-95	903		0	1,015	112	1,015	112
94-96	7,579		0	1,363	18	1,363	18
95-97	15,246		0	3,258	21	3,258	21
96-98	18,009		0	2,394	13	2,394	13
97-99	25,525		0	5,877	23	5,877	23
98-00	39,551		0	8,246	21	8,246	21
99-01	64,848		0	14,278	22	14,278	22
00-02	69,885		0	12,867	18	12,867	18
01-03	67,354		0	8,087	12	8,087	12
02-04	43,748		0	2,247	5	2,247	5
03-05	39,820		0	2,778	7	2,778	7
04-06	36,224		0	3,545	10	3,545	10
05-07	46,792		0	6,608	14	6,608	14
06-08	46,034		0	4,861	11	4,861	11
07-09	42,024		0	5,287	13	5,287	13

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 OREGON PROPERTY

ACCOUNT 392.09 TRANSPORTATION EQUIPMENT - TRAILERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
08-10	45,670		0	1,963	4	1,963	4
09-11	53,785		0	1,368	3	1,368	3
FIVE-YEAR AVERAGE							
07-11	50,263		0	3,510	7	3,510	7

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OREGON PROPERTY

ACCOUNT 396.03 LIGHT POWER OPERATED EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1996	30,995		0	6,500	21	6,500	21
1997							
1998	105,786		0	17,300	16	17,300	16
1999	89,509		0	41,778	47	41,778	47
2000	670,235		0	250,947	37	250,947	37
2001	169,325		0	63,379	37	63,379	37
2002	290,586		0	31,894	11	31,894	11
2003	606,872		0	48,249	8	48,249	8
2004	158,342		0	44,520	28	44,520	28
2005	288,670		0	36,044	12	36,044	12
2006	250,788		0	44,277	18	44,277	18
2007	603,373		0	91,243	15	91,243	15
2008	546,736		0	60,304	11	60,304	11
2009	838,359		0	89,373	11	89,373	11
2010	446,866		0	55,662	12	55,662	12
2011	814,413		0	95,580	12	95,580	12
TOTAL	5,910,854		0	977,051	17	977,051	17

THREE-YEAR MOVING AVERAGES

96-98	45,594		0	7,933	17	7,933	17
97-99	65,098		0	19,693	30	19,693	30
98-00	288,510		0	103,342	36	103,342	36
99-01	309,690		0	118,701	38	118,701	38
00-02	376,716		0	115,407	31	115,407	31
01-03	355,595		0	47,841	13	47,841	13
02-04	351,933		0	41,554	12	41,554	12
03-05	351,294		0	42,938	12	42,938	12
04-06	232,600		0	41,614	18	41,614	18
05-07	380,943		0	57,188	15	57,188	15
06-08	466,965		0	65,275	14	65,275	14
07-09	662,822		0	80,307	12	80,307	12
08-10	610,654		0	68,446	11	68,446	11
09-11	699,879		0	80,205	11	80,205	11

FIVE-YEAR AVERAGE

07-11	649,949		0	78,432	12	78,432	12
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OREGON PROPERTY

ACCOUNT 396.07 HEAVY POWER OPERATED EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1992	111,260		0	38,229	34	38,229	34
1993	196,390		0	50,520	26	50,520	26
1994	28,587		0	29,476	103	29,476	103
1995	160,148		0	28,812	18	28,812	18
1996	226,604		0	75,005	33	75,005	33
1997	434,268		0	102,832	24	102,832	24
1998	548,510		0	69,253	13	69,253	13
1999	838,334		0	391,289	47	391,289	47
2000	1,400,300		0	487,261	35	487,261	35
2001	729,139		0	272,920	37	272,920	37
2002	573,717		0	123,847	22	123,847	22
2003	2,216,966		0	303,974	14	303,974	14
2004	403,177		0	159,082	39	159,082	39
2005	791,655		0	115,814	15	115,814	15
2006	2,052,915		0	213,477	10	213,477	10
2007	2,907,851		0	339,162	12	339,162	12
2008	937,376		0	208,889	22	208,889	22
2009	158,560		0	43,234	27	43,234	27
2010	681,797		0	96,241	14	96,241	14
2011	2,181,114		0	470,204	22	470,204	22
TOTAL	17,578,668		0	3,619,520	21	3,619,520	21

THREE-YEAR MOVING AVERAGES

92-94	112,079		0	39,408	35	39,408	35
93-95	128,375		0	36,269	28	36,269	28
94-96	138,446		0	44,431	32	44,431	32
95-97	273,673		0	68,883	25	68,883	25
96-98	403,127		0	82,363	20	82,363	20
97-99	607,037		0	187,791	31	187,791	31
98-00	929,048		0	315,934	34	315,934	34
99-01	989,258		0	383,823	39	383,823	39
00-02	901,052		0	294,676	33	294,676	33
01-03	1,173,274		0	233,580	20	233,580	20
02-04	1,064,620		0	195,634	18	195,634	18
03-05	1,137,266		0	192,957	17	192,957	17
04-06	1,082,582		0	162,791	15	162,791	15
05-07	1,917,474		0	222,818	12	222,818	12
06-08	1,966,047		0	253,843	13	253,843	13
07-09	1,334,595		0	197,095	15	197,095	15

PACIFICORP  
 OREGON PROPERTY

ACCOUNT 396.07 HEAVY POWER OPERATED EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
08-10	592,578		0	116,121	20	116,121	20
09-11	1,007,157		0	203,226	20	203,226	20
FIVE-YEAR AVERAGE							
07-11	1,373,340		0	231,546	17	231,546	17

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WASHINGTON PROPERTY



PACIFICORP  
WASHINGTON PROPERTY

ACCOUNT 360.20 LAND RIGHTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1992	2,572	1,723	67	74	3	1,649-	64-
1993	1		27		0		27-
1994							
1995							
1996							
1997							
1998							
1999							
2000							
2001							
2002							
2003							
2004							
2005							
2006							
2007							
2008	70,448		0		0		0
2009							
2010							
2011							
TOTAL	73,022	1,724	2	74	0	1,650-	2-

THREE-YEAR MOVING AVERAGES

92-94	858	575	67	25	3	550-	64-
93-95			27		0		27-
94-96							
95-97							
96-98							
97-99							
98-00							
99-01							
00-02							
01-03							
02-04							
03-05							
04-06							
05-07							
06-08	23,483		0		0		0
07-09	23,483		0		0		0



PACIFICORP  
WASHINGTON PROPERTY

ACCOUNT 360.20 LAND RIGHTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
08-10	23,483		0		0		0
09-11							
FIVE-YEAR AVERAGE							
07-11	14,090		0		0		0

PACIFICORP  
WASHINGTON PROPERTY

ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1992	16,174	445	3		0	445-	3-
1993	7,201	4,837	67		0	4,837-	67-
1994	9,955		0		0		0
1995							
1996	2,840		0		0		0
1997	66,890	2,109	3		0	2,109-	3-
1998	5		0		0		0
1999							
2000							
2001							
2002	3,762		0		0		0
2003	5,406	250	5		0	250-	5-
2004	5,419	870	16		0	870-	16-
2005	21,834		0		0		0
2006	965	581	60		0	581-	60-
2007	7,840	438	6		0	438-	6-
2008	2,872	208	7		0	208-	7-
2009	3,639	225	6		0	225-	6-
2010	2,985	134	4		0	134-	4-
2011		367				367-	
TOTAL	157,787	10,464	7		0	10,464-	7-

THREE-YEAR MOVING AVERAGES

92-94	11,110	1,761	16		0	1,761-	16-
93-95	5,719	1,612	28		0	1,612-	28-
94-96	4,265		0		0		0
95-97	23,243	703	3		0	703-	3-
96-98	23,245	703	3		0	703-	3-
97-99	22,298	703	3		0	703-	3-
98-00	2		0		0		0
99-01							
00-02	1,254		0		0		0
01-03	3,056	83	3		0	83-	3-
02-04	4,862	373	8		0	373-	8-
03-05	10,886	373	3		0	373-	3-
04-06	9,406	484	5		0	484-	5-
05-07	10,213	340	3		0	340-	3-
06-08	3,892	409	11		0	409-	11-
07-09	4,784	290	6		0	290-	6-

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WASHINGTON PROPERTY

ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
08-10	3,165	189	6		0	189-	6-
09-11	2,208	242	11		0	242-	11-
FIVE-YEAR AVERAGE							
07-11	3,467	274	8		0	274-	8-

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ACCOUNT 362 STATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1992	626,661	23,649	4	19,642	3	4,007-	1-
1993	271,355	63,443	23		0	63,443-	23-
1994	165,028	13,130	8		0	13,130-	8-
1995	19,772	34,078	172	377	2	33,701-	170-
1996	113,427	267,535	236	15,060	13	252,475-	223-
1997	426,402	12,753	3	38,512	9	25,759	6
1998	77,315	24,040	31	166	0	23,874-	31-
1999	112	27,055			0	27,055-	
2000	131,925	9,285	7	3,120	2	6,165-	5-
2001	180,518	60,812	34	18,675	10	42,137-	23-
2002	48,702	11,482	24		0	11,482-	24-
2003	281,981	12,944	5		0	12,944-	5-
2004	130,870	91,219	70		0	91,219-	70-
2005	525,432	33,915	6		0	33,915-	6-
2006	154,617	50,716	33		0	50,716-	33-
2007	76,764	21,433	28		0	21,433-	28-
2008	156,359	46,351	30		0	46,351-	30-
2009	242,158	60,676	25		0	60,676-	25-
2010	275,660	22,638	8		0	22,638-	8-
2011	183,336	54,066	29		0	54,066-	29-
TOTAL	4,088,392	941,219	23	95,552	2	845,667-	21-

THREE-YEAR MOVING AVERAGES

92-94	354,348	33,407	9	6,547	2	26,860-	8-
93-95	152,052	36,884	24	126	0	36,758-	24-
94-96	99,409	104,914	106	5,146	5	99,768-	100-
95-97	186,533	104,789	56	17,983	10	86,806-	47-
96-98	205,714	101,443	49	17,913	9	83,530-	41-
97-99	167,943	21,283	13	12,893	8	8,390-	5-
98-00	69,784	20,127	29	1,095	2	19,031-	27-
99-01	104,185	32,384	31	7,265	7	25,119-	24-
00-02	120,382	27,193	23	7,265	6	19,928-	17-
01-03	170,400	28,413	17	6,225	4	22,188-	13-
02-04	153,851	38,548	25		0	38,548-	25-
03-05	312,761	46,026	15		0	46,026-	15-
04-06	270,306	58,616	22		0	58,616-	22-
05-07	252,271	35,354	14		0	35,354-	14-
06-08	129,247	39,500	31		0	39,500-	31-
07-09	158,427	42,820	27		0	42,820-	27-

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ACCOUNT 362 STATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
08-10	224,725	43,222	19		0	43,222-	19-
09-11	233,718	45,793	20		0	45,793-	20-
FIVE-YEAR AVERAGE							
07-11	186,855	41,033	22		0	41,033-	22-

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ACCOUNT 362.7 SUPERVISORY EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2001	1,600		0		0		0
2002							
2003	1,446		0		0		0
2004							
2005							
2006							
2007							
2008							
2009	1,646		0		0		0
2010	16,869	6,101	36		0	6,101-	36-
2011							
TOTAL	21,561	6,101	28		0	6,101-	28-
THREE-YEAR MOVING AVERAGES							
01-03	1,015		0		0		0
02-04	482		0		0		0
03-05	482		0		0		0
04-06							
05-07							
06-08							
07-09	549		0		0		0
08-10	6,172	2,034	33		0	2,034-	33-
09-11	6,172	2,034	33		0	2,034-	33-
FIVE-YEAR AVERAGE							
07-11	3,703	1,220	33		0	1,220-	33-

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ACCOUNT 364 POLES, TOWERS, AND FIXTURES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1992	380,912	608,443	160	20,681	5	587,763-	154-
1993	519,673	606,723	117	18,756	4	587,967-	113-
1994	471,212	675,012	143	8,722	2	666,290-	141-
1995	271,227	410,427	151	11,846	4	398,581-	147-
1996	328,922	347,113	106	6,945	2	340,168-	103-
1997	206,678	607,299	294	24,243	12	583,056-	282-
1998	338,701	547,005	162	28,209	8	518,796-	153-
1999		428,968		18,879		410,090-	
2000	623,030	548,499	88	51,914	8	496,585-	80-
2001	226,998	612,589	270	30,860	14	581,729-	256-
2002	397,692	413,701	104	10,230	3	403,471-	101-
2003	308,169	410,123	133	67,775	22	342,348-	111-
2004	398,519	328,630	82	126,127	32	202,503-	51-
2005	292,319	572,370	196	74,676	26	497,694-	170-
2006	270,150	341,872	127	38,387	14	303,485-	112-
2007	301,865	445,642	148	49,388	16	396,254-	131-
2008	289,278	419,676	145	48,491	17	371,185-	128-
2009	249,275	314,152	126	44,549	18	269,603-	108-
2010	218,857	338,719	155	35,138	16	303,581-	139-
2011	205,634	370,760	180	55,909	27	314,851-	153-
TOTAL	6,299,111	9,347,723	148	771,725	12	8,575,999-	136-

THREE-YEAR MOVING AVERAGES

92-94	457,265	630,059	138	16,053	4	614,006-	134-
93-95	420,704	564,054	134	13,108	3	550,946-	131-
94-96	357,120	477,517	134	9,171	3	468,346-	131-
95-97	268,943	454,946	169	14,345	5	440,602-	164-
96-98	291,434	500,472	172	19,799	7	480,673-	165-
97-99	181,793	527,757	290	23,777	13	503,980-	277-
98-00	320,577	508,157	159	33,001	10	475,157-	148-
99-01	283,343	530,019	187	33,884	12	496,135-	175-
00-02	415,907	524,930	126	31,001	7	493,929-	119-
01-03	310,953	478,805	154	36,288	12	442,516-	142-
02-04	368,127	384,152	104	68,044	18	316,108-	86-
03-05	333,002	437,041	131	89,526	27	347,515-	104-
04-06	320,329	414,290	129	79,730	25	334,561-	104-
05-07	288,111	453,294	157	54,150	19	399,144-	139-
06-08	287,098	402,397	140	45,422	16	356,975-	124-
07-09	280,139	393,157	140	47,476	17	345,681-	123-

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ACCOUNT 364 POLES, TOWERS, AND FIXTURES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
08-10	252,470	357,516	142	42,726	17	314,790-	125-
09-11	224,588	341,210	152	45,198	20	296,012-	132-
FIVE-YEAR AVERAGE							
07-11	252,982	377,790	149	46,695	18	331,095-	131-



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ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1992	241,621	344,992	143	23,590	10	321,401-	133-
1993	477,571	356,852	75	17,730	4	339,121-	71-
1994	402,801	408,058	101	8,468	2	399,590-	99-
1995	190,856	233,235	122	7,878	4	225,357-	118-
1996	208,207	207,664	100	4,080	2	203,584-	98-
1997	169,685	264,265	156	21,433	13	242,832-	143-
1998	199,848	265,676	133	20,847	10	244,828-	123-
1999		142,989		38,329		104,660-	
2000	611,062	124,171	20	114,122	19	10,049-	2-
2001	164,180	91,536	56	62,655	38	28,881-	18-
2002	262,146	216,209	82	7,763	3	208,446-	80-
2003	215,999	137,991	64	21,018	10	116,973-	54-
2004	137,581	103,136	75	29,278	21	73,858-	54-
2005	151,109	197,641	131	51,280	34	146,361-	97-
2006	122,486	142,296	116	17,995	15	124,301-	101-
2007	201,215	193,566	96	42,121	21	151,446-	75-
2008	645,172	121,380	19	23,459	4	97,922-	15-
2009	185,726	94,270	51	21,744	12	72,526-	39-
2010	84,364	120,675	143	39,674	47	81,001-	96-
2011	183,861	144,432	79	31,232	17	113,200-	62-
TOTAL	4,855,491	3,911,034	81	604,696	12	3,306,338-	68-

THREE-YEAR MOVING AVERAGES

92-94	373,998	369,967	99	16,596	4	353,371-	94-
93-95	357,076	332,715	93	11,359	3	321,356-	90-
94-96	267,288	282,986	106	6,809	3	276,177-	103-
95-97	189,582	235,055	124	11,130	6	223,925-	118-
96-98	192,580	245,868	128	15,453	8	230,415-	120-
97-99	123,177	224,310	182	26,870	22	197,440-	160-
98-00	270,303	177,612	66	57,766	21	119,846-	44-
99-01	258,414	119,566	46	71,702	28	47,863-	19-
00-02	345,796	143,972	42	61,513	18	82,459-	24-
01-03	214,109	148,579	69	30,478	14	118,100-	55-
02-04	205,242	152,445	74	19,353	9	133,092-	65-
03-05	168,230	146,256	87	33,859	20	112,397-	67-
04-06	137,059	147,691	108	32,851	24	114,840-	84-
05-07	158,270	177,835	112	37,132	23	140,703-	89-
06-08	322,958	152,414	47	27,858	9	124,556-	39-
07-09	344,038	136,406	40	29,108	8	107,298-	31-

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ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
08-10	305,087	112,108	37	28,292	9	83,816-	27-
09-11	151,317	119,792	79	30,883	20	88,909-	59-
FIVE-YEAR AVERAGE							
07-11	260,068	134,865	52	31,646	12	103,219-	40-

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ACCOUNT 366 UNDERGROUND CONDUIT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1992	15,453	25,619	166	1,224	8	24,395-	158-
1993	33,983	16,835	50	1,320	4	15,515-	46-
1994	21,068	21,980	104	362	2	21,618-	103-
1995	89,895	52,298	58	931	1	51,367-	57-
1996	2,981	1,245	42	36	1	1,209-	41-
1997	11,550	10,084	87	854	7	9,230-	80-
1998	14,382	13,442	93	503	3	12,939-	90-
1999		5,139		1,515		3,624-	
2000	18,368	9,705	53		0	9,705-	53-
2001	7,887	7,367	93		0	7,367-	93-
2002	7,612	16,964	223	2,325	31	14,639-	192-
2003	13,356	13,677	102	851	6	12,827-	96-
2004	31,029	39,618	128	6,758	22	32,860-	106-
2005	36,272	7,423	20	1,219	3	6,204-	17-
2006	31,093	8,700	28	3,121	10	5,579-	18-
2007	8,960	13,790	154	574	6	13,216-	148-
2008	29,301	8,857	30	1,254	4	7,603-	26-
2009	15,597	27,279	175	9,315	60	17,964-	115-
2010	31,256	36,509	117	9,508	30	27,001-	86-
2011	73,375	31,040	42	15,314	21	15,726-	21-
TOTAL	493,419	367,571	74	56,983	12	310,587-	63-

THREE-YEAR MOVING AVERAGES

92-94	23,501	21,478	91	969	4	20,509-	87-
93-95	48,315	30,371	63	871	2	29,500-	61-
94-96	37,981	25,174	66	443	1	24,731-	65-
95-97	34,809	21,209	61	607	2	20,602-	59-
96-98	9,638	8,257	86	464	5	7,793-	81-
97-99	8,644	9,555	111	957	11	8,598-	99-
98-00	10,917	9,429	86	673	6	8,756-	80-
99-01	8,752	7,404	85	505	6	6,899-	79-
00-02	11,289	11,346	101	775	7	10,571-	94-
01-03	9,618	12,670	132	1,059	11	11,611-	121-
02-04	17,332	23,420	135	3,311	19	20,109-	116-
03-05	26,886	20,239	75	2,943	11	17,297-	64-
04-06	32,798	18,580	57	3,699	11	14,881-	45-
05-07	25,442	9,971	39	1,638	6	8,333-	33-
06-08	23,118	10,449	45	1,649	7	8,799-	38-
07-09	17,953	16,642	93	3,714	21	12,928-	72-

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 WASHINGTON PROPERTY

ACCOUNT 366 UNDERGROUND CONDUIT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
08-10	25,385	24,215	95	6,692	26	17,523-	69-
09-11	40,076	31,609	79	11,379	28	20,230-	50-
FIVE-YEAR AVERAGE							
07-11	31,698	23,495	74	7,193	23	16,302-	51-

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ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1992	14,730	29,917	203	1,032	7	28,885-	196-
1993	89,216	37,014	41	1,468	2	35,546-	40-
1994	58,694	20,064	34	503	1	19,561-	33-
1995	79,693-	38,919-	49	1,021-	1	37,899	48-
1996	87,257	46,063	53	145	0	45,917-	53-
1997	47,913	44,640	93	3,119	7	41,521-	87-
1998	107,669	11,870	11	412	0	11,458-	11-
1999		1,713		3,077		1,364	
2000	164,328	3,030	2		0	3,030-	2-
2001	11,974	1,958	16		0	1,958-	16-
2002	15,218	7,369	48	443	3	6,926-	46-
2003	35,147	13,474	38	6,226	18	7,248-	21-
2004	21,850	12,413	57	12,030	55	383-	2-
2005	19,929	11,915	60	11,004	55	911-	5-
2006	7,748	18,836	243	2,295	30	16,541-	213-
2007	11,594	38,488	332	1,345	12	37,143-	320-
2008	57,212	18,373	32	2,718	5	15,654-	27-
2009	38,310	18,559	48	5,291	14	13,268-	35-
2010	36,323	18,046	50	5,166	14	12,880-	35-
2011	82,849	44,266	53	27,074	33	17,192-	21-
TOTAL	828,268	359,088	43	82,329	10	276,759-	33-

THREE-YEAR MOVING AVERAGES

92-94	54,213	28,998	53	1,001	2	27,997-	52-
93-95	22,739	6,053	27	317	1	5,736-	25-
94-96	22,086	9,069	41	124-	1-	9,193-	42-
95-97	18,492	17,261	93	748	4	16,513-	89-
96-98	80,946	34,191	42	1,225	2	32,965-	41-
97-99	51,861	19,408	37	2,203	4	17,205-	33-
98-00	90,666	5,538	6	1,163	1	4,375-	5-
99-01	58,767	2,234	4	1,026	2	1,208-	2-
00-02	63,840	4,119	6	148	0	3,972-	6-
01-03	20,780	7,601	37	2,223	11	5,378-	26-
02-04	24,072	11,085	46	6,233	26	4,852-	20-
03-05	25,642	12,600	49	9,753	38	2,847-	11-
04-06	16,509	14,388	87	8,443	51	5,945-	36-
05-07	13,091	23,080	176	4,881	37	18,198-	139-
06-08	25,518	25,232	99	2,119	8	23,113-	91-
07-09	35,705	25,140	70	3,118	9	22,022-	62-

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ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
08-10	43,948	18,326	42	4,392	10	13,934-	32-
09-11	52,494	26,957	51	12,510	24	14,447-	28-
FIVE-YEAR AVERAGE							
07-11	45,258	27,546	61	8,319	18	19,227-	42-

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ACCOUNT 368 LINE TRANSFORMERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1992	361,962	172,867	48	77,929	22	94,937-	26-
1993	143,059	651,267	455	12,254	9	639,013-	447-
1994	231,394	239,167-	103-	3,284	1	242,451	105
1995	118,788	126,213	106	37,590	32	88,623-	75-
1996	111,372	120,690	108	19,603	18	101,087-	91-
1997	109,008	145,532	134	6,935	6	138,597-	127-
1998	47,212	29,067	62	1,535	3	27,532-	58-
1999		10,821		430		10,390-	
2000	1,079,916	19,932	2	97,388	9	77,456	7
2001	469,700	17,476	4	2,898-	1-	20,374-	4-
2002	716,903	413,589	58	51,627	7	361,962-	50-
2003	714,107	367,600	51	148,219	21	219,381-	31-
2004	634,724	324,334	51	257,502	41	66,832-	11-
2005	743,308	277,542	37	166,033	22	111,510-	15-
2006	521,912	362,952	70	158,943	30	204,009-	39-
2007	744,078	502,594	68	179,129	24	323,465-	43-
2008	836,068	437,934	52	231,299	28	206,634-	25-
2009	733,956	439,729	60	152,238	21	287,491-	39-
2010	778,951	513,112	66	77,198	10	435,913-	56-
2011	816,949	483,797	59	247,123	30	236,674-	29-
TOTAL	9,913,368	5,177,881	52	1,923,362	19	3,254,519-	33-

THREE-YEAR MOVING AVERAGES

92-94	245,472	194,989	79	31,156	13	163,833-	67-
93-95	164,414	179,438	109	17,709	11	161,728-	98-
94-96	153,851	2,579	2	20,159	13	17,580	11
95-97	113,056	130,812	116	21,376	19	109,436-	97-
96-98	89,198	98,430	110	9,358	10	89,072-	100-
97-99	52,073	61,806	119	2,967	6	58,840-	113-
98-00	375,709	19,940	5	33,118	9	13,178	4
99-01	516,539	16,076	3	31,640	6	15,564	3
00-02	755,506	150,333	20	48,706	6	101,627-	13-
01-03	633,570	266,222	42	65,649	10	200,572-	32-
02-04	688,578	368,508	54	152,449	22	216,058-	31-
03-05	697,380	323,159	46	190,585	27	132,574-	19-
04-06	633,315	321,609	51	194,159	31	127,450-	20-
05-07	669,766	381,029	57	168,035	25	212,995-	32-
06-08	700,686	434,493	62	189,790	27	244,703-	35-
07-09	771,368	460,085	60	187,555	24	272,530-	35-

PACIFICORP  
WASHINGTON PROPERTY

ACCOUNT 368 LINE TRANSFORMERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE		
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT	
THREE-YEAR MOVING AVERAGES								
08-10	782,992	463,591	59	153,579	20	310,013-	40-	
09-11	776,619	478,879	62	158,853	20	320,026-	41-	
FIVE-YEAR AVERAGE								
07-11	782,001	475,433	61	177,398	23	298,035-	38-	



PACIFICORP  
WASHINGTON PROPERTY

ACCOUNT 369.1 OVERHEAD SERVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2000	106,212	1,832	2	9,666	9	7,834	7
2001	10,046	3,359	33		0	3,359-	33-
2002	1,449	2,981	206	345	24	2,636-	182-
2003	13,704	8,271	60	1,341	10	6,930-	51-
2004	25,693	6,333	25	2,535	10	3,798-	15-
2005	10,124	3,611	36	419	4	3,192-	32-
2006	10,815	9,615	89	1,045	10	8,570-	79-
2007	11,875	13,478	114	4,238	36	9,240-	78-
2008	71,547	50,598	71	10,523	15	40,075-	56-
2009	57,152	44,190	77	11,685	20	32,506-	57-
2010	51,353	45,664	89	12,589	25	33,075-	64-
2011	36,051	36,740	102	5,789	16	30,951-	86-
TOTAL	406,019	226,675	56	60,176	15	166,499-	41-

THREE-YEAR MOVING AVERAGES

00-02	39,235	2,724	7	3,337	9	613	2
01-03	8,399	4,871	58	562	7	4,308-	51-
02-04	13,615	5,862	43	1,407	10	4,455-	33-
03-05	16,507	6,072	37	1,432	9	4,640-	28-
04-06	15,544	6,520	42	1,333	9	5,187-	33-
05-07	10,938	8,902	81	1,901	17	7,001-	64-
06-08	31,412	24,564	78	5,269	17	19,295-	61-
07-09	46,858	36,089	77	8,815	19	27,274-	58-
08-10	60,017	46,818	78	11,599	19	35,219-	59-
09-11	48,185	42,198	88	10,021	21	32,177-	67-

FIVE-YEAR AVERAGE

07-11	45,595	38,134	84	8,965	20	29,169-	64-
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PACIFICORP  
WASHINGTON PROPERTY

ACCOUNT 369.2 UNDERGROUND SERVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2000	30,510	1,200	4	708	2	492-	2-
2001	3,360		0		0		0
2002	12,045	5,776	48	115	1	5,661-	47-
2003	6,794	9,124	134	2,003	29	7,121-	105-
2004	18,353	14,520	79	3,595	20	10,924-	60-
2005	16,929	10,323	61	1,737	10	8,586-	51-
2006	24,433	12,262	50	4,248	17	8,014-	33-
2007	22,028	27,036	123	3,533	16	23,503-	107-
2008	25,299	24,256	96	3,199	13	21,056-	83-
2009	57,801	64,672	112	8,666	15	56,007-	97-
2010	26,474	33,311	126	6,171	23	27,140-	103-
2011	17,711	16,477	93	9,506	54	6,971-	39-
TOTAL	261,737	218,957	84	43,481	17	175,476-	67-

THREE-YEAR MOVING AVERAGES

00-02	15,305	2,325	15	274	2	2,051-	13-
01-03	7,400	4,967	67	706	10	4,261-	58-
02-04	12,397	9,807	79	1,904	15	7,902-	64-
03-05	14,025	11,322	81	2,445	17	8,877-	63-
04-06	19,905	12,368	62	3,193	16	9,175-	46-
05-07	21,130	16,540	78	3,173	15	13,368-	63-
06-08	23,920	21,184	89	3,660	15	17,524-	73-
07-09	35,043	38,655	110	5,133	15	33,522-	96-
08-10	36,525	40,746	112	6,012	16	34,734-	95-
09-11	33,995	38,153	112	8,114	24	30,039-	88-

FIVE-YEAR AVERAGE

07-11	29,863	33,150	111	6,215	21	26,935-	90-
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PACIFICORP  
WASHINGTON PROPERTY

ACCOUNT 370 METERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1992	259,531		0	535	0	535	0
1993	265,248	6,897	3	590	0	6,307-	2-
1994	60,910	32,341	53	1,129	2	31,211-	51-
1995	538		0	7,199		7,199	
1996	159,042	95,698	60	260	0	95,438-	60-
1997	240,310		0	90	0	90	0
1998	203,540		0	1,302	1	1,302	1
1999							
2000	529,246		0		0		0
2001	236,006		0		0		0
2002	415,090	11,167	3		0	11,167-	3-
2003	394,411	7,384	2		0	7,384-	2-
2004	308,126	5,373	2		0	5,373-	2-
2005	559,141	11,163	2		0	11,163-	2-
2006	456,022	7,707	2		0	7,707-	2-
2007	477,468	16,309	3		0	16,309-	3-
2008	466,060	10,950	2		0	10,950-	2-
2009	365,791	12,604	3		0	12,604-	3-
2010	9,675,437	11,435	0		0	11,435-	0
2011	2,760,844	9,276	0	71,447	3	62,171	2
TOTAL	17,832,760	238,303	1	82,553	0	155,750-	1-

THREE-YEAR MOVING AVERAGES

92-94	195,230	13,079	7	752	0	12,328-	6-
93-95	108,898	13,079	12	2,973	3	10,106-	9-
94-96	73,496	42,680	58	2,863	4	39,817-	54-
95-97	133,296	31,899	24	2,516	2	29,383-	22-
96-98	200,964	31,900	16	551	0	31,349-	16-
97-99	147,950		0	464	0	464	0
98-00	244,262		0	434	0	434	0
99-01	255,084		0		0		0
00-02	393,448	3,722	1		0	3,722-	1-
01-03	348,502	6,184	2		0	6,184-	2-
02-04	372,542	7,975	2		0	7,975-	2-
03-05	420,559	7,973	2		0	7,973-	2-
04-06	441,096	8,081	2		0	8,081-	2-
05-07	497,544	11,726	2		0	11,726-	2-
06-08	466,517	11,655	2		0	11,655-	2-
07-09	436,439	13,288	3		0	13,288-	3-

PACIFICORP  
 WASHINGTON PROPERTY

ACCOUNT 370 METERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
08-10	3,502,429	11,663	0		0	11,663-	0
09-11	4,267,357	11,105	0	23,816	1	12,711	0
FIVE-YEAR AVERAGE							
07-11	2,749,120	12,115	0	14,289	1	2,175	0

PACIFICORP  
WASHINGTON PROPERTY

ACCOUNT 371 INSTALLATIONS ON CUSTOMER PREMISES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1992	21,972	13,774	63	353	2	13,421-	61-
1993	18,825	20,463	109	664	4	19,799-	105-
1994	13,446	24,638	183	1,047	8	23,592-	175-
1995	6,110	8,391	137	163	3	8,228-	135-
1996	435	187	43	2	0	186-	43-
1997	1,868	2,028	109	131	7	1,898-	102-
1998	1,269	1,294	102	49	4	1,245-	98-
1999							
2000	11,503	433	4		0	433-	4-
2001	2,794	504	18		0	504-	18-
2002	1,311	548	42	35	3	514-	39-
2003	3,163	2,356	74	292	9	2,064-	65-
2004	4,083	3,934	96	1,483	36	2,451-	60-
2005	9,435	4,193	44	17	0	4,175-	44-
2006	4,490	9,428	210	6,026	134	3,402-	76-
2007	3,311	4,992	151	199	6	4,792-	145-
2008	4,262	5,995	141	49	1	5,946-	140-
2009	2,878	3,810	132	136	5	3,674-	128-
2010	1,688	1,147	68	139	8	1,007-	60-
2011	2,719	5,912	217	97	4	5,815-	214-
TOTAL	115,562	114,027	99	10,881	9	103,147-	89-

THREE-YEAR MOVING AVERAGES

92-94	18,081	19,625	109	688	4	18,937-	105-
93-95	12,794	17,831	139	624	5	17,206-	134-
94-96	6,664	11,072	166	404	6	10,669-	160-
95-97	2,805	3,535	126	98	4	3,437-	123-
96-98	1,191	1,170	98	60	5	1,109-	93-
97-99	1,046	1,107	106	60	6	1,047-	100-
98-00	4,257	576	14	16	0	559-	13-
99-01	4,766	312	7		0	312-	7-
00-02	5,202	495	10	12	0	484-	9-
01-03	2,422	1,136	47	109	4	1,028-	42-
02-04	2,852	2,280	80	603	21	1,676-	59-
03-05	5,560	3,494	63	597	11	2,897-	52-
04-06	6,003	5,851	97	2,509	42	3,343-	56-
05-07	5,745	6,204	108	2,081	36	4,123-	72-
06-08	4,021	6,805	169	2,091	52	4,713-	117-
07-09	3,484	4,932	142	128	4	4,804-	138-

PACIFICORP  
WASHINGTON PROPERTY

ACCOUNT 371 INSTALLATIONS ON CUSTOMER PREMISES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
08-10	2,943	3,651	124	108	4	3,543-	120-
09-11	2,428	3,623	149	124	5	3,499-	144-
FIVE-YEAR AVERAGE							
07-11	2,972	4,371	147	124	4	4,247-	143-

PACIFICORP  
WASHINGTON PROPERTY

ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEMS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1992	28,978	31,934	110	1,426	5	30,508-	105-
1993	77,507	57,987	75	6,700	9	51,288-	66-
1994	16,185	14,233	88	293	2	13,940-	86-
1995	6,566	106,654		2,659	40	103,996-	
1996	3,571	105	3	276	8	171	5
1997	5,697	7,686	135	663	12	7,023-	123-
1998	2,663	4,253	160	716	27	3,537-	133-
1999							
2000	56,528	7,021	12	1,245	2	5,776-	10-
2001	6,643	1,035	16		0	1,035-	16-
2002	7,702	6,505	84	13	0	6,492-	84-
2003	18,329	7,236	39	902	5	6,335-	35-
2004	11,415	6,441	56	1,879	16	4,562-	40-
2005	18,033	3,119	17	69	0	3,050-	17-
2006	31,916	20,501	64	7,672	24	12,829-	40-
2007	28,471	12,228	43	4,990	18	7,238-	25-
2008	33,776	16,726	50	2,566	8	14,161-	42-
2009	16,941	7,289	43	1,347	8	5,941-	35-
2010	23,494	16,333	70	266	1	16,067-	68-
2011	40,690	11,038	27	248	1	10,790-	27-
TOTAL	435,104	338,325	78	33,928	8	304,397-	70-

THREE-YEAR MOVING AVERAGES

92-94	40,890	34,718	85	2,806	7	31,912-	78-
93-95	33,419	59,625	178	3,217	10	56,408-	169-
94-96	8,774	40,331	460	1,076	12	39,255-	447-
95-97	5,278	38,148	723	1,199	23	36,949-	700-
96-98	3,977	4,015	101	552	14	3,463-	87-
97-99	2,787	3,980	143	460	16	3,520-	126-
98-00	19,730	3,758	19	653	3	3,105-	16-
99-01	21,057	2,685	13	415	2	2,270-	11-
00-02	23,624	4,854	21	419	2	4,434-	19-
01-03	10,891	4,926	45	305	3	4,621-	42-
02-04	12,482	6,727	54	931	7	5,796-	46-
03-05	15,926	5,599	35	950	6	4,649-	29-
04-06	20,455	10,020	49	3,207	16	6,814-	33-
05-07	26,140	11,949	46	4,244	16	7,706-	29-
06-08	31,388	16,485	53	5,076	16	11,409-	36-
07-09	26,396	12,081	46	2,968	11	9,113-	35-

PACIFICORP  
 WASHINGTON PROPERTY

ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEMS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
08-10	24,737	13,449	54	1,393	6	12,056-	49-
09-11	27,042	11,553	43	620	2	10,933-	40-
FIVE-YEAR AVERAGE							
07-11	28,674	12,723	44	1,883	7	10,839-	38-



PACIFICORP  
WASHINGTON PROPERTY

ACCOUNT 390 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1992		4,186		592		3,593-	
1993	1,014	51	5		0	51-	5-
1994		1,237				1,237-	
1995		8,131				8,131-	
1996		29,321				29,321-	
1997	6,709-	80	1-		0	80-	1
1998	1,466		0		0		0
1999							
2000							
2001							
2002	14,130		0		0		0
2003	2,248		0		0		0
2004	7,185	850	12		0	850-	12-
2005	4,413	25,720	583		0	25,720-	583-
2006	928	172	19		0	172-	19-
2007	9,770	1,914	20		0	1,914-	20-
2008	10,499	598	6		0	598-	6-
2009	10,828	555	5		0	555-	5-
2010	4,578	685	15		0	685-	15-
2011	42,213	27,661	66		0	27,661-	66-
TOTAL	102,563	101,161	99	592	1	100,569-	98-

THREE-YEAR MOVING AVERAGES

92-94	338	1,825	540	197	58	1,627-	481-
93-95	338	3,140	929		0	3,140-	929-
94-96		12,896				12,896-	
95-97	2,236-	12,510	559-		0	12,510-	559
96-98	1,748-	9,800	561-		0	9,800-	561
97-99	1,748-	27	2-		0	27-	2
98-00	489		0		0		0
99-01							
00-02	4,710		0		0		0
01-03	5,459		0		0		0
02-04	7,854	283	4		0	283-	4-
03-05	4,615	8,857	192		0	8,857-	192-
04-06	4,175	8,914	213		0	8,914-	213-
05-07	5,037	9,269	184		0	9,269-	184-
06-08	7,066	895	13		0	895-	13-
07-09	10,366	1,022	10		0	1,022-	10-

PACIFICORP  
WASHINGTON PROPERTY

ACCOUNT 390 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
08-10	8,635	613	7		0	613-	7-
09-11	19,206	9,634	50		0	9,634-	50-
FIVE-YEAR AVERAGE							
07-11	15,578	6,283	40		0	6,283-	40-

PACIFICORP  
WASHINGTON PROPERTY

ACCOUNT 392.01 TRANSPORTATION EQUIPMENT - LIGHT TRUCKS AND VANS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1994				82-		82-	
1995							
1996	4,405		0		0		0
1997	5,163		0	2,510	49	2,510	49
1998							
1999	6,146		0	1,135	18	1,135	18
2000	35,521		0	4,688	13	4,688	13
2001	195,114		0	28,753	15	28,753	15
2002	12,354		0	9,246	75	9,246	75
2003	101,049		0	5,147	5	5,147	5
2004	91,148		0	5,658	6	5,658	6
2005	45,002		0	9,548	21	9,548	21
2006	106,018		0	14,470	14	14,470	14
2007	295,535		0	16,553	6	16,553	6
2008				755		755	
2009	312,059		0	21,144	7	21,144	7
2010	65,840		0	5,389	8	5,389	8
2011	240,102		0	19,590	8	19,590	8
TOTAL	1,515,456		0	144,502	10	144,502	10

THREE-YEAR MOVING AVERAGES

94-96	1,468	0	27-	2-	27-	2-
95-97	3,189	0	837	26	837	26
96-98	3,189	0	837	26	837	26
97-99	3,770	0	1,215	32	1,215	32
98-00	13,889	0	1,941	14	1,941	14
99-01	78,927	0	11,525	15	11,525	15
00-02	80,996	0	14,229	18	14,229	18
01-03	102,839	0	14,382	14	14,382	14
02-04	68,184	0	6,683	10	6,683	10
03-05	79,066	0	6,784	9	6,784	9
04-06	80,722	0	9,892	12	9,892	12
05-07	148,852	0	13,524	9	13,524	9
06-08	133,851	0	10,593	8	10,593	8
07-09	202,531	0	12,817	6	12,817	6

PACIFICORP  
WASHINGTON PROPERTY

ACCOUNT 392.01 TRANSPORTATION EQUIPMENT - LIGHT TRUCKS AND VANS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
08-10	125,966		0	9,096	7	9,096	7
09-11	206,000		0	15,374	7	15,374	7
FIVE-YEAR AVERAGE							
07-11	182,707		0	12,686	7	12,686	7

PACIFICORP  
WASHINGTON PROPERTY

ACCOUNT 392.05 TRANSPORTATION EQUIPMENT - MEDIUM TRUCKS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1995	34,278		0		0		0
1996	7,799		0		0		0
1997							
1998							
1999	56,681		0	10,464	18	10,464	18
2000	33,051		0	8,047	24	8,047	24
2001	49,622		0	7,313	15	7,313	15
2002	68,214		0	8,510	12	8,510	12
2003	55,336		0	1,931	3	1,931	3
2004	166,608		0	17,035	10	17,035	10
2005	79,308		0	18,166	23	18,166	23
2006	315,167		0	46,061	15	46,061	15
2007	35,885		0	4,499	13	4,499	13
2008							
2009	123,858		0	5,018	4	5,018	4
2010	44,709		0	4,510	10	4,510	10
2011	70,856		0	7,915	11	7,915	11
TOTAL	1,141,373		0	139,468	12	139,468	12

THREE-YEAR MOVING AVERAGES

95-97	14,026		0		0		0
96-98	2,600		0		0		0
97-99	18,894		0	3,488	18	3,488	18
98-00	29,911		0	6,170	21	6,170	21
99-01	46,452		0	8,608	19	8,608	19
00-02	50,296		0	7,957	16	7,957	16
01-03	57,724		0	5,918	10	5,918	10
02-04	96,719		0	9,159	9	9,159	9
03-05	100,417		0	12,377	12	12,377	12
04-06	187,028		0	27,088	14	27,088	14
05-07	143,454		0	22,909	16	22,909	16
06-08	117,017		0	16,853	14	16,853	14
07-09	53,248		0	3,172	6	3,172	6
08-10	56,189		0	3,176	6	3,176	6
09-11	79,808		0	5,814	7	5,814	7

FIVE-YEAR AVERAGE

07-11	55,062		0	4,388	8	4,388	8
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PACIFICORP  
WASHINGTON PROPERTY

ACCOUNT 392.09 TRANSPORTATION EQUIPMENT - TRAILERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1996	429		0		0		0
1997							
1998							
1999	11,651		0	3,226	28	3,226	28
2000	32,082		0	4,799	15	4,799	15
2001	17,604		0	3,891	22	3,891	22
2002				26-		26-	
2003	2,477		0	173-	7-	173-	7-
2004				269-		269-	
2005	8,089		0		0		0
2006	20,809		0		0		0
2007	28,893		0	3,340	12	3,340	12
2008	42,044		0	3,257-	8-	3,257-	8-
2009	2,826		0	736	26	736	26
2010							
2011	8,896		0	3,986	45	3,986	45
TOTAL	175,799		0	16,255	9	16,255	9

THREE-YEAR MOVING AVERAGES

96-98	143		0		0		0
97-99	3,884		0	1,075	28	1,075	28
98-00	14,578		0	2,675	18	2,675	18
99-01	20,446		0	3,972	19	3,972	19
00-02	16,562		0	2,888	17	2,888	17
01-03	6,694		0	1,231	18	1,231	18
02-04	826		0	156-	19-	156-	19-
03-05	3,522		0	147-	4-	147-	4-
04-06	9,633		0	90-	1-	90-	1-
05-07	19,263		0	1,113	6	1,113	6
06-08	30,582		0	28	0	28	0
07-09	24,587		0	273	1	273	1
08-10	14,956		0	840-	6-	840-	6-
09-11	3,907		0	1,574	40	1,574	40

FIVE-YEAR AVERAGE

07-11	16,532		0	961	6	961	6
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PACIFICORP  
WASHINGTON PROPERTY

ACCOUNT 396.03 LIGHT POWER OPERATED EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2000	143,665		0	14,238	10	14,238	10
2001	17,233		0	5,079	29	5,079	29
2002	181,929		0	22,406	12	22,406	12
2003	196,847		0		0		0
2004	31,303		0	14,475	46	14,475	46
2005	112,084		0	7,675	7	7,675	7
2006	68,723		0	9,983	15	9,983	15
2007	67,185		0	17,507	26	17,507	26
2008	416,301		0	56,905	14	56,905	14
2009	71,915		0	8,082	11	8,082	11
2010	80,386		0	10,175	13	10,175	13
2011	211,555		0	28,402	13	28,402	13
TOTAL	1,599,128		0	194,926	12	194,926	12

THREE-YEAR MOVING AVERAGES

00-02	114,276		0	13,907	12	13,907	12
01-03	132,003		0	9,162	7	9,162	7
02-04	136,693		0	12,294	9	12,294	9
03-05	113,412		0	7,383	7	7,383	7
04-06	70,704		0	10,711	15	10,711	15
05-07	82,664		0	11,721	14	11,721	14
06-08	184,070		0	28,132	15	28,132	15
07-09	185,134		0	27,498	15	27,498	15
08-10	189,534		0	25,054	13	25,054	13
09-11	121,285		0	15,553	13	15,553	13

FIVE-YEAR AVERAGE

07-11	169,468		0	24,214	14	24,214	14
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PACIFICORP  
WASHINGTON PROPERTY

ACCOUNT 396.07 HEAVY POWER OPERATED EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1992	45,303		0	5,605	12	5,605	12
1993							
1994	116,026		0	34,200	29	34,200	29
1995	18,634		0		0		0
1996	523,270		0	15,552	3	15,552	3
1997	306,283		0	119,775	39	119,775	39
1998	25,157		0	5,985	24	5,985	24
1999	299,813		0	110,697	37	110,697	37
2000	337,270		0	118,319	35	118,319	35
2001	341,507		0	100,653	29	100,653	29
2002	151,575		0	41,242	27	41,242	27
2003	854,798		0	92,291	11	92,291	11
2004	175,574		0	27,612	16	27,612	16
2005							
2006	729,867		0	78,391	11	78,391	11
2007	586,693		0	64,028	11	64,028	11
2008				704-		704-	
2009	483,660		0	67,974	14	67,974	14
2010	321,350		0	23,486	7	23,486	7
2011	406,350		0	124,836	31	124,836	31
TOTAL	5,723,130		0	1,029,942	18	1,029,942	18

THREE-YEAR MOVING AVERAGES

92-94	53,776		0	13,268	25	13,268	25
93-95	44,886		0	11,400	25	11,400	25
94-96	219,310		0	16,584	8	16,584	8
95-97	282,729		0	45,109	16	45,109	16
96-98	284,903		0	47,104	17	47,104	17
97-99	210,418		0	78,819	37	78,819	37
98-00	220,747		0	78,334	35	78,334	35
99-01	326,197		0	109,890	34	109,890	34
00-02	276,784		0	86,738	31	86,738	31
01-03	449,294		0	78,062	17	78,062	17
02-04	393,982		0	53,715	14	53,715	14
03-05	343,457		0	39,967	12	39,967	12
04-06	301,814		0	35,334	12	35,334	12
05-07	438,853		0	47,473	11	47,473	11
06-08	438,853		0	47,238	11	47,238	11
07-09	356,784		0	43,766	12	43,766	12



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WASHINGTON PROPERTY

ACCOUNT 396.07 HEAVY POWER OPERATED EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
08-10	268,337		0	30,252	11	30,252	11
09-11	403,787		0	72,098	18	72,098	18
FIVE-YEAR AVERAGE							
07-11	359,611		0	55,924	16	55,924	16

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WYOMING PROPERTY



PACIFICORP  
 WYOMING PROPERTY

ACCOUNT 360.20 LAND RIGHTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1992	11,315	6,125	54	837	7	5,288-	47-
1993	10	7	71	1	5	6-	66-
1994				67		67	
1995							
1996	8	4	52		0	4-	52-
1997							
1998							
1999							
2000							
2001							
2002							
2003							
2004							
2005							
2006							
2007							
2008	130,963		0		0		0
2009							
2010							
2011							
TOTAL	142,295	6,136	4	905	1	5,231-	4-

THREE-YEAR MOVING AVERAGES

92-94	3,775	2,044	54	302	8	1,742-	46-
93-95	3	2	71	23	706	20	635
94-96	3	1	52	22	841	21	789
95-97	3	1	52		0	1-	52-
96-98	3	1	52		0	1-	52-
97-99							
98-00							
99-01							
00-02							
01-03							
02-04							
03-05							
04-06							
05-07							
06-08	43,654		0		0		0
07-09	43,654		0		0		0

PACIFICORP  
 WYOMING PROPERTY

ACCOUNT 360.20 LAND RIGHTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
08-10	43,654		0		0		0
09-11							
FIVE-YEAR AVERAGE							
07-11	26,193		0		0		0

PACIFICORP  
WYOMING PROPERTY

ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1992	30,966	2,953	10		0	2,953-	10-
1993							
1994	6,050		0		0		0
1995	41,466	4,504	11		0	4,504-	11-
1996	38,805	5,901	15		0	5,901-	15-
1997	5,231	404	8		0	404-	8-
1998	2,045		0		0		0
1999							
2000							
2001							
2002	1,963		0		0		0
2003	19,965	6,848	34		0	6,848-	34-
2004	2,773	335	12		0	335-	12-
2005	13,479		0		0		0
2006	2,312	147	6		0	147-	6-
2007	4,397	46	1		0	46-	1-
2008	17,659	643	4		0	643-	4-
2009	1,323	233	18		0	233-	18-
2010	5,613	3,351	60		0	3,351-	60-
2011	22,518	6,198	28		0	6,198-	28-
TOTAL	216,567	31,565	15		0	31,565-	15-

THREE-YEAR MOVING AVERAGES

92-94	12,339	984	8		0	984-	8-
93-95	15,839	1,501	9		0	1,501-	9-
94-96	28,774	3,468	12		0	3,468-	12-
95-97	28,501	3,603	13		0	3,603-	13-
96-98	15,360	2,102	14		0	2,102-	14-
97-99	2,425	135	6		0	135-	6-
98-00	682		0		0		0
99-01							
00-02	654		0		0		0
01-03	7,309	2,283	31		0	2,283-	31-
02-04	8,234	2,394	29		0	2,394-	29-
03-05	12,073	2,394	20		0	2,394-	20-
04-06	6,188	161	3		0	161-	3-
05-07	6,730	64	1		0	64-	1-
06-08	8,123	279	3		0	279-	3-
07-09	7,793	308	4		0	308-	4-

PACIFICORP  
WYOMING PROPERTY

ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
08-10	8,198	1,409	17		0	1,409-	17-
09-11	9,818	3,261	33		0	3,261-	33-
FIVE-YEAR AVERAGE							
07-11	10,302	2,094	20		0	2,094-	20-

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WYOMING PROPERTY

ACCOUNT 362 STATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1992	275,351	47,638	17	12,644	5	34,994-	13-
1993	231,767	4,035	2	681	0	3,354-	1-
1994	86,810	4,501	5		0	4,501-	5-
1995	3,158,384	115,368	4	14,640	0	100,728-	3-
1996	370,047	157,385	43		0	157,385-	43-
1997	697,206	294,007	42	110,932	16	183,075-	26-
1998	83,113	25,070	30	2,857	3	22,213-	27-
1999		80-				80	
2000	134,031	9,632	7		0	9,632-	7-
2001	574,756	20,372	4		0	20,372-	4-
2002	247,011	92,552	37		0	92,552-	37-
2003	394,713	57,644	15		0	57,644-	15-
2004	424,217	63,877	15		0	63,877-	15-
2005	385,466	41,856	11		0	41,856-	11-
2006	549,656	9,556	2	59,578	11	50,022	9
2007	492,027	25,689	5		0	25,689-	5-
2008	1,040,583	16,753	2	306,721	29	289,969	28
2009	331,532	318,140	96		0	318,140-	96-
2010	625,929	78,633	13	11,417	2	67,216-	11-
2011	384,494	120,976	31	49,577	13	71,400-	19-
TOTAL	10,487,093	1,503,604	14	569,047	5	934,557-	9-

THREE-YEAR MOVING AVERAGES

92-94	197,976	18,725	9	4,442	2	14,283-	7-
93-95	1,158,987	41,301	4	5,107	0	36,194-	3-
94-96	1,205,080	92,418	8	4,880	0	87,538-	7-
95-97	1,408,546	188,920	13	41,857	3	147,063-	10-
96-98	383,455	158,821	41	37,930	10	120,891-	32-
97-99	260,106	106,333	41	37,930	15	68,403-	26-
98-00	72,381	11,541	16	952	1	10,588-	15-
99-01	236,262	9,975	4		0	9,975-	4-
00-02	318,599	40,852	13		0	40,852-	13-
01-03	405,493	56,856	14		0	56,856-	14-
02-04	355,314	71,358	20		0	71,358-	20-
03-05	401,465	54,459	14		0	54,459-	14-
04-06	453,113	38,430	8	19,859	4	18,570-	4-
05-07	475,716	25,700	5	19,859	4	5,841-	1-
06-08	694,088	17,333	2	122,100	18	104,767	15
07-09	621,380	120,194	19	102,240	16	17,954-	3-



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WYOMING PROPERTY

ACCOUNT 362 STATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
08-10	666,015	137,842	21	106,046	16	31,796-	5-
09-11	447,318	172,583	39	20,331	5	152,252-	34-
FIVE-YEAR AVERAGE							
07-11	574,913	112,038	19	73,543	13	38,495-	7-

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 WYOMING PROPERTY

ACCOUNT 362.7 SUPERVISORY EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2008	765,032		0		0		0
2009							
2010							
2011							
TOTAL	765,032		0		0		0
THREE-YEAR MOVING AVERAGES							
08-10	255,011		0		0		0
09-11							

PACIFICORP  
WYOMING PROPERTY

ACCOUNT 364 POLES, TOWERS, AND FIXTURES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1992	103,371	276,684	268	48,181	47	228,503-	221-
1993	644,177	364,553	57	33,043	5	331,510-	51-
1994	389,930	473,081	121	140,196	36	332,884-	85-
1995	488,689	395,326	81	10,673	2	384,654-	79-
1996	244,665	398,238	163	43,218	18	355,020-	145-
1997	291,001	623,097	214	36,967	13	586,130-	201-
1998	374,905	340,691	91	25,983	7	314,708-	84-
1999		449,931		22,225		427,705-	
2000	790,658	854,883	108	36,882	5	818,001-	103-
2001	339,841	927,380	273	35,073	10	892,306-	263-
2002	366,201	630,669	172	29,456	8	601,213-	164-
2003	397,741	573,840	144	53,288	13	520,552-	131-
2004	978,830	638,893	65	109,521	11	529,372-	54-
2005	469,535	817,159	174	99,491	21	717,668-	153-
2006	280,409	411,278	147	26,505	9	384,774-	137-
2007	395,083	650,778	165	67,447	17	583,331-	148-
2008	651,855	665,714	102	92,895	14	572,819-	88-
2009	387,434	627,928	162	59,733	15	568,194-	147-
2010	357,357	680,828	191	53,779	15	627,049-	175-
2011	590,386	832,565	141	75,458	13	757,107-	128-
TOTAL	8,542,068	11,633,515	136	1,100,013	13	10,533,502-	123-

THREE-YEAR MOVING AVERAGES

92-94	379,159	371,439	98	73,807	19	297,633-	78-
93-95	507,599	410,987	81	61,304	12	349,683-	69-
94-96	374,428	422,215	113	64,696	17	357,519-	95-
95-97	341,451	472,221	138	30,286	9	441,935-	129-
96-98	303,524	454,009	150	35,389	12	418,620-	138-
97-99	221,969	471,240	212	28,392	13	442,848-	200-
98-00	388,521	548,502	141	28,363	7	520,138-	134-
99-01	376,833	744,064	197	31,394	8	712,671-	189-
00-02	498,900	804,310	161	33,804	7	770,507-	154-
01-03	367,927	710,629	193	39,272	11	671,357-	182-
02-04	580,924	614,467	106	64,088	11	550,379-	95-
03-05	615,369	676,631	110	87,433	14	589,197-	96-
04-06	576,258	622,443	108	78,505	14	543,938-	94-
05-07	381,676	626,405	164	64,481	17	561,924-	147-
06-08	442,449	575,924	130	62,282	14	513,641-	116-
07-09	478,124	648,140	136	73,358	15	574,781-	120-

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WYOMING PROPERTY

ACCOUNT 364 POLES, TOWERS, AND FIXTURES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
08-10	465,549	658,156	141	68,802	15	589,354-	127-
09-11	445,059	713,773	160	62,990	14	650,784-	146-
FIVE-YEAR AVERAGE							
07-11	476,423	691,562	145	69,862	15	621,700-	130-

PACIFICORP  
WYOMING PROPERTY

ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1992	407,199	347,491	85	67,572	17	279,919-	69-
1993	804,988	418,629	52	45,455	6	373,174-	46-
1994	513,561	482,181	94	159,245	31	322,937-	63-
1995	617,733	426,630	69	2,631-	0	429,261-	69-
1996	284,325	485,264	171	51,510	18	433,753-	153-
1997	403,032	491,396	122	34,013	8	457,384-	113-
1998	316,035	281,146	89	35,704	11	245,442-	78-
1999		149,977		45,124		104,852-	
2000	962,565	122,268	13	78,869	8	43,400-	5-
2001	335,544	176,644	53	71,209	21	105,434-	31-
2002	345,235	255,412	74	44,546	13	210,866-	61-
2003	522,370	191,005	37	27,366	5	163,638-	31-
2004	436,844	276,836	63	121,001	28	155,835-	36-
2005	434,826	312,344	72	108,677	25	203,668-	47-
2006	315,466	226,167	72	19,433	6	206,734-	66-
2007	480,340	312,149	65	56,608	12	255,541-	53-
2008	508,560	234,691	46	48,437	10	186,254-	37-
2009	410,527	228,289	56	49,476	12	178,813-	44-
2010	485,581	374,444	77	102,196	21	272,247-	56-
2011	550,494	345,009	63	105,439	19	239,570-	44-
TOTAL	9,135,224	6,137,973	67	1,269,250	14	4,868,723-	53-

THREE-YEAR MOVING AVERAGES

92-94	575,249	416,100	72	90,757	16	325,343-	57-
93-95	645,427	442,480	69	67,356	10	375,124-	58-
94-96	471,873	464,692	98	69,375	15	395,317-	84-
95-97	435,030	467,763	108	27,631	6	440,133-	101-
96-98	334,464	419,269	125	40,409	12	378,860-	113-
97-99	239,689	307,507	128	38,281	16	269,226-	112-
98-00	426,200	184,464	43	53,233	12	131,231-	31-
99-01	432,703	149,630	35	65,068	15	84,562-	20-
00-02	547,781	184,775	34	64,875	12	119,900-	22-
01-03	401,049	207,687	52	47,707	12	159,980-	40-
02-04	434,816	241,084	55	64,304	15	176,780-	41-
03-05	464,680	260,062	56	85,681	18	174,380-	38-
04-06	395,712	271,782	69	83,037	21	188,746-	48-
05-07	410,210	283,553	69	61,572	15	221,981-	54-
06-08	434,789	257,669	59	41,493	10	216,176-	50-
07-09	466,476	258,376	55	51,507	11	206,869-	44-

PACIFICORP  
WYOMING PROPERTY

ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
08-10	468,223	279,141	60	66,703	14	212,438-	45-
09-11	482,201	315,914	66	85,704	18	230,210-	48-
FIVE-YEAR AVERAGE							
07-11	487,100	298,916	61	72,431	15	226,485-	46-

PACIFICORP  
WYOMING PROPERTY

ACCOUNT 366 UNDERGROUND CONDUIT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1992	12,801-	8,642	68-	1,290	10-	7,352-	57
1993	104,781	15,448	15	2,268	2	13,180-	13-
1994	19,563	13,389	68	2,853	15	10,536-	54-
1995	73,259	22,726	31	5,518	8	17,208-	23-
1996	8,301	16,632	200	7,356	89	9,276-	112-
1997	15,045	13,777	92	1,192	8	12,585-	84-
1998	9,822	8,838	90	897	9	7,940-	81-
1999		9,523		15		9,508-	
2000	72,688	16,684	23		0	16,684-	23-
2001	17,657	17,098	97		0	17,098-	97-
2002	25,805	21,984	85	2,313	9	19,671-	76-
2003	11,845	12,783	108	4,218	36	8,565-	72-
2004	34,169	105,464	309	4,756	14	100,708-	295-
2005	42,755	23,270	54	4,882	11	18,389-	43-
2006	45,440	36,558	80	336	1	36,222-	80-
2007	35,378	30,046	85	4,417	12	25,628-	72-
2008	62,496	43,172	69	4,887	8	38,285-	61-
2009	216,365	36,072	17	2,871	1	33,202-	15-
2010	158,952	87,822	55	4,282	3	83,540-	53-
2011	136,633	45,191	33	4,284	3	40,907-	30-
TOTAL	1,078,153	585,117	54	58,634	5	526,483-	49-

THREE-YEAR MOVING AVERAGES

92-94	37,181	12,493	34	2,137	6	10,356-	28-
93-95	65,868	17,187	26	3,546	5	13,641-	21-
94-96	33,708	17,582	52	5,242	16	12,340-	37-
95-97	32,202	17,711	55	4,689	15	13,023-	40-
96-98	11,056	13,082	118	3,149	28	9,934-	90-
97-99	8,289	10,713	129	701	8	10,011-	121-
98-00	27,503	11,681	42	304	1	11,377-	41-
99-01	30,115	14,435	48	5	0	14,430-	48-
00-02	38,716	18,588	48	771	2	17,817-	46-
01-03	18,436	17,288	94	2,177	12	15,111-	82-
02-04	23,939	46,744	195	3,762	16	42,981-	180-
03-05	29,590	47,173	159	4,618	16	42,554-	144-
04-06	40,788	55,097	135	3,324	8	51,773-	127-
05-07	41,191	29,958	73	3,212	8	26,746-	65-
06-08	47,772	36,592	77	3,214	7	33,378-	70-
07-09	104,747	36,430	35	4,059	4	32,372-	31-

PACIFICORP  
 WYOMING PROPERTY

ACCOUNT 366 UNDERGROUND CONDUIT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
08-10	145,938	55,689	38	4,013	3	51,675-	35-
09-11	170,650	56,362	33	3,812	2	52,549-	31-
FIVE-YEAR AVERAGE							
07-11	121,965	48,461	40	4,148	3	44,312-	36-



PACIFICORP  
WYOMING PROPERTY

ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1992	14,042-	29,185	208-	2,557	18-	26,628-	190
1993	119,388	31,453	26	3,790	3	27,663-	23-
1994	784,614	94,628	12	20,972	3	73,656-	9-
1995	88,841	31,901	36	5,782	7	26,118-	29-
1996	15,032	25,857	172	8,503	57	17,354-	115-
1997	25,826	20,236	78	1,058	4	19,179-	74-
1998	33,182	18,892	57	3,980	12	14,912-	45-
1999		3,174		30		3,145-	
2000	195,279	7,138	4		0	7,138-	4-
2001	27,294	5,399	20		0	5,399-	20-
2002	30,513	16,127	53	1,067	3	15,060-	49-
2003	29,424	22,967	78	1,955	7	21,012-	71-
2004	58,702	42,280	72	3,967	7	38,312-	65-
2005	50,146	33,928	68	6,012	12	27,916-	56-
2006	54,315	20,139	37	6,152	11	13,987-	26-
2007	48,658	27,469	56	8,398	17	19,072-	39-
2008	169,831	38,702	23	5,185	3	33,517-	20-
2009	66,109	22,978	35	641	1	22,338-	34-
2010	63,580	53,118	84	5,238	8	47,881-	75-
2011	61,692	48,719	79	6,006	10	42,713-	69-
TOTAL	1,908,383	594,291	31	91,292	5	502,999-	26-

THREE-YEAR MOVING AVERAGES

92-94	296,653	51,755	17	9,106	3	42,649-	14-
93-95	330,948	52,661	16	10,181	3	42,479-	13-
94-96	296,162	50,795	17	11,753	4	39,043-	13-
95-97	43,233	25,998	60	5,114	12	20,884-	48-
96-98	24,680	21,662	88	4,514	18	17,148-	69-
97-99	19,669	14,101	72	1,689	9	12,412-	63-
98-00	76,154	9,735	13	1,337	2	8,398-	11-
99-01	74,191	5,237	7	10	0	5,227-	7-
00-02	84,362	9,555	11	356	0	9,199-	11-
01-03	29,077	14,831	51	1,007	3	13,824-	48-
02-04	39,546	27,125	69	2,330	6	24,795-	63-
03-05	46,091	33,058	72	3,978	9	29,080-	63-
04-06	54,387	32,116	59	5,377	10	26,738-	49-
05-07	51,039	27,179	53	6,854	13	20,325-	40-
06-08	90,935	28,770	32	6,578	7	22,192-	24-
07-09	94,866	29,717	31	4,741	5	24,975-	26-

PACIFICORP  
WYOMING PROPERTY

ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
08-10	99,840	38,266	38	3,688	4	34,578-	35-
09-11	63,794	41,605	65	3,961	6	37,644-	59-
FIVE-YEAR AVERAGE							
07-11	81,974	38,197	47	5,093	6	33,104-	40-

PACIFICORP  
WYOMING PROPERTY

ACCOUNT 368 LINE TRANSFORMERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1992	257,249	108,632	42	22,705	9	85,926-	33-
1993	242,218	405,254	167	14,284	6	390,970-	161-
1994	187,552	128,886-	69-	104,659	56	233,545	125
1995	197,806	134,550	68	69,010	35	65,539-	33-
1996	81,475	130,425	160	54,730	67	75,695-	93-
1997	96,228	92,093	96	11,430	12	80,663-	84-
1998	67,676	60,343	89	26,754	40	33,589-	50-
1999		2,854		116,281		113,427	
2000	906,941	16,015	2	127,175	14	111,161	12
2001	554,756	20,414	4	37,700	7	17,286	3
2002	1,054,153	293,707	28	88,329	8	205,377-	19-
2003	579,196	297,039	51	179,723	31	117,316-	20-
2004	882,382	337,867	38	135,501	15	202,366-	23-
2005	795,285	239,462	30	86,978	11	152,484-	19-
2006	577,905	304,572	53	79,780	14	224,791-	39-
2007	728,326	481,004	66	112,829	15	368,176-	51-
2008	831,071	385,545	46	137,085	16	248,461-	30-
2009	889,218	425,025	48	112,120	13	312,905-	35-
2010	609,650	467,667	77	58,166	10	409,501-	67-
2011	1,150,663	692,211	60	135,736	12	556,475-	48-
TOTAL	10,689,749	4,765,792	45	1,710,975	16	3,054,817-	29-

THREE-YEAR MOVING AVERAGES

92-94	229,007	128,333	56	47,216	21	81,117-	35-
93-95	209,192	136,973	65	62,651	30	74,321-	36-
94-96	155,611	45,363	29	76,133	49	30,770	20
95-97	125,170	119,023	95	45,057	36	73,966-	59-
96-98	81,793	94,287	115	30,971	38	63,316-	77-
97-99	54,635	51,763	95	51,488	94	275-	1-
98-00	324,872	26,404	8	90,070	28	63,666	20
99-01	487,232	13,094	3	93,719	19	80,625	17
00-02	838,616	110,045	13	84,401	10	25,644-	3-
01-03	729,368	203,720	28	101,917	14	101,802-	14-
02-04	838,577	309,538	37	134,518	16	175,020-	21-
03-05	752,287	291,456	39	134,067	18	157,389-	21-
04-06	751,857	293,967	39	100,753	13	193,214-	26-
05-07	700,505	341,679	49	93,196	13	248,484-	35-
06-08	712,434	390,374	55	109,898	15	280,476-	39-
07-09	816,205	430,525	53	120,678	15	309,847-	38-

PACIFICORP  
WYOMING PROPERTY

ACCOUNT 368 LINE TRANSFORMERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
08-10	776,646	426,079	55	102,457	13	323,622-	42-
09-11	883,177	528,301	60	102,007	12	426,294-	48-
FIVE-YEAR AVERAGE							
07-11	841,786	490,290	58	111,187	13	379,104-	45-

PACIFICORP  
WYOMING PROPERTY

ACCOUNT 369.1 OVERHEAD SERVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2000	66,355	3,165	5	123	0	3,042-	5-
2001	1,605	3,473	216		0	3,473-	216-
2002	4,748-	65,669-		399	8-	66,067	
2003	11,619	4,272	37	396	3	3,876-	33-
2004	24,165	3,954	16	1,825	8	2,130-	9-
2005	30,649	6,449	21	1,919	6	4,530-	15-
2006	26,711	3,749	14	1,845	7	1,904-	7-
2007	58,919	11,558	20	2,663	5	8,895-	15-
2008	43,078	36,634	85	5,555	13	31,079-	72-
2009	40,085	25,733	64	2,244	6	23,489-	59-
2010	38,081	38,074	100	1,483	4	36,591-	96-
2011	41,974	41,997	100	2,795	7	39,202-	93-
TOTAL	378,493	113,391	30	21,246	6	92,144-	24-

THREE-YEAR MOVING AVERAGES

00-02	21,071	19,677-	93-	174	1	19,851	94
01-03	2,825	19,308-	683-	265	9	19,573	693
02-04	10,345	19,148-	185-	873	8	20,021	194
03-05	22,145	4,892	22	1,380	6	3,512-	16-
04-06	27,175	4,718	17	1,863	7	2,855-	11-
05-07	38,760	7,252	19	2,142	6	5,110-	13-
06-08	42,903	17,314	40	3,355	8	13,960-	33-
07-09	47,360	24,642	52	3,487	7	21,155-	45-
08-10	40,414	33,480	83	3,094	8	30,386-	75-
09-11	40,047	35,268	88	2,174	5	33,094-	83-

FIVE-YEAR AVERAGE

07-11	44,427	30,799	69	2,948	7	27,851-	63-
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PACIFICORP  
WYOMING PROPERTY

ACCOUNT 369.2 UNDERGROUND SERVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2000	37,112	2,414	7	1,042	3	1,373-	4-
2001	3,975		0		0		0
2002	6,422	9,120	142	2,879	45	6,240-	97-
2003	7,979	5,129	64	330	4	4,798-	60-
2004	8,218	5,357	65	1,565	19	3,791-	46-
2005	13,106	19,462	148	1,807	14	17,655-	135-
2006	8,720	8,540	98	1,171	13	7,369-	85-
2007	14,645	8,886	61	3,040	21	5,847-	40-
2008	58,643	22,137	38	1,292	2	20,845-	36-
2009	37,736	24,667	65	6,691	18	17,977-	48-
2010	22,539	28,583	127	2,814	12	25,769-	114-
2011	28,911	27,660	96	6,788	23	20,872-	72-
TOTAL	248,008	161,955	65	29,419	12	132,536-	53-

THREE-YEAR MOVING AVERAGES

00-02	15,837	3,845	24	1,307	8	2,538-	16-
01-03	6,126	4,749	78	1,070	17	3,680-	60-
02-04	7,540	6,535	87	1,592	21	4,943-	66-
03-05	9,768	9,982	102	1,234	13	8,748-	90-
04-06	10,015	11,120	111	1,514	15	9,605-	96-
05-07	12,157	12,296	101	2,006	16	10,290-	85-
06-08	27,336	13,188	48	1,834	7	11,353-	42-
07-09	37,008	18,564	50	3,674	10	14,889-	40-
08-10	39,640	25,129	63	3,599	9	21,530-	54-
09-11	29,729	26,970	91	5,431	18	21,539-	72-

FIVE-YEAR AVERAGE

07-11	32,495	22,387	69	4,125	13	18,262-	56-
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PACIFICORP  
 WYOMING PROPERTY

ACCOUNT 370 METERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1992	229,550		0	30	0	30	0
1993	281,745	6,187	2	30	0	6,157-	2-
1994	105,837	52,306	49		0	52,306-	49-
1995	3,246		0	4,322	133	4,322	133
1996	149,054	73,958	50		0	73,958-	50-
1997	248,354		0		0		0
1998	222,258		0	14	0	14	0
1999							
2000	877,408		0		0		0
2001	442,083		0		0		0
2002	733,763	17,030	2		0	17,030-	2-
2003	444,091	22,425	5		0	22,425-	5-
2004	408,797	38,244	9		0	38,244-	9-
2005	584,021	33,265	6		0	33,265-	6-
2006	491,889	20,449	4		0	20,449-	4-
2007	659,501	25,819	4		0	25,819-	4-
2008	1,087,062	34,185	3		0	34,185-	3-
2009	3,977,879	46,885	1		0	46,885-	1-
2010	1,633,188	35,879	2		0	35,879-	2-
2011	6,571,559	27,511	0	38,781	1	11,270	0
TOTAL	19,151,285	434,143	2	43,177	0	390,966-	2-

THREE-YEAR MOVING AVERAGES

92-94	205,711	19,498	9	20	0	19,478-	9-
93-95	130,276	19,498	15	1,451	1	18,047-	14-
94-96	86,046	42,088	49	1,441	2	40,647-	47-
95-97	133,551	24,653	18	1,441	1	23,212-	17-
96-98	206,555	24,653	12	5	0	24,648-	12-
97-99	156,871		0	5	0	5	0
98-00	366,555		0	5	0	5	0
99-01	439,830		0		0		0
00-02	684,418	5,677	1		0	5,677-	1-
01-03	539,979	13,152	2		0	13,152-	2-
02-04	528,884	25,900	5		0	25,900-	5-
03-05	478,970	31,311	7		0	31,311-	7-
04-06	494,902	30,652	6		0	30,652-	6-
05-07	578,470	26,511	5		0	26,511-	5-
06-08	746,151	26,818	4		0	26,818-	4-
07-09	1,908,147	35,630	2		0	35,630-	2-

PACIFICORP  
 WYOMING PROPERTY

ACCOUNT 370 METERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
08-10	2,232,710	38,983	2		0	38,983-	2-
09-11	4,060,875	36,758	1	12,927	0	23,832-	1-
FIVE-YEAR AVERAGE							
07-11	2,785,838	34,056	1	7,756	0	26,300-	1-



PACIFICORP  
WYOMING PROPERTY

ACCOUNT 371 INSTALLATIONS ON CUSTOMER PREMISES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1992	42,706	19,790	46	3,695	9	16,095-	38-
1993	27,137	15,233	56	1,363	5	13,870-	51-
1994	13,846	13,908	100	7,169	52	6,740-	49-
1995	13,824	10,369	75	1,718-	12-	12,087-	87-
1996	609	1,652	271	121	20	1,531-	251-
1997	544	519	95	18	3	501-	92-
1998	740	932	126	47	6	885-	120-
1999							
2000	34,856	464	1		0	464-	1-
2001	8,357	593	7		0	593-	7-
2002	9,316	10,046	108	49	1	9,996-	107-
2003	15,596	11,234	72	515	3	10,720-	69-
2004	12,718	16,716	131	513	4	16,203-	127-
2005	19,677	9,394	48		0	9,394-	48-
2006	9,747	13,381	137		0	13,381-	137-
2007	8,135	11,205	138	746	9	10,459-	129-
2008	8,329	10,227	123	49	1	10,178-	122-
2009	9,174	11,307	123	35	0	11,273-	123-
2010	8,747	12,862	147	121	1	12,741-	146-
2011	11,728	16,759	143	163	1	16,596-	142-
TOTAL	255,784	186,590	73	12,885	5	173,705-	68-

THREE-YEAR MOVING AVERAGES

92-94	27,896	16,310	58	4,076	15	12,235-	44-
93-95	18,269	13,170	72	2,272	12	10,899-	60-
94-96	9,426	8,643	92	1,857	20	6,786-	72-
95-97	4,992	4,180	84	526-	11-	4,706-	94-
96-98	631	1,034	164	62	10	972-	154-
97-99	428	484	113	22	5	462-	108-
98-00	11,865	465	4	16	0	449-	4-
99-01	14,404	352	2		0	352-	2-
00-02	17,510	3,701	21	16	0	3,684-	21-
01-03	11,090	7,291	66	188	2	7,103-	64-
02-04	12,543	12,665	101	359	3	12,306-	98-
03-05	15,997	12,448	78	342	2	12,106-	76-
04-06	14,047	13,163	94	171	1	12,993-	92-
05-07	12,520	11,327	90	249	2	11,078-	88-
06-08	8,737	11,604	133	265	3	11,339-	130-
07-09	8,546	10,913	128	277	3	10,636-	124-

PACIFICORP  
WYOMING PROPERTY

ACCOUNT 371 INSTALLATIONS ON CUSTOMER PREMISES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
08-10	8,750	11,465	131	68	1	11,397-	130-
09-11	9,883	13,643	138	106	1	13,537-	137-
FIVE-YEAR AVERAGE							
07-11	9,222	12,472	135	223	2	12,249-	133-

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WYOMING PROPERTY

ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEMS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1992	17,544	19,271	110	3,862	22	15,409-	88-
1993	63,379	30,420	48	3,283	5	27,137-	43-
1994	55,562	48,804	88	14,503	26	34,301-	62-
1995	12,483	12,493	100	371	3	12,121-	97-
1996	43,072	24,326	56	2,564	6	21,762-	51-
1997	17,193	19,841	115	560	3	19,281-	112-
1998	23,145	21,377	92	3,111	13	18,266-	79-
1999							
2000	107,576	27,609	26	5,553	5	22,056-	21-
2001	36,921	5,591	15	408	1	5,183-	14-
2002	34,411	19,014	55	143	0	18,872-	55-
2003	44,011	23,599	54	2,834	6	20,765-	47-
2004	53,340	32,807	62	9,507	18	23,300-	44-
2005	57,721	17,156	30	6,351	11	10,805-	19-
2006	45,245	28,297	63	2,107	5	26,190-	58-
2007	36,636	41,529	113	1,815	5	39,714-	108-
2008	90,384	32,183	36	1,577	2	30,606-	34-
2009	48,177	34,317	71	2,762	6	31,555-	65-
2010	56,311	53,813	96	2,510	4	51,302-	91-
2011	61,051	23,820	39	897	1	22,923-	38-
TOTAL	904,162	516,266	57	64,719	7	451,547-	50-

THREE-YEAR MOVING AVERAGES

92-94	45,495	32,832	72	7,216	16	25,615-	56-
93-95	43,808	30,572	70	6,053	14	24,520-	56-
94-96	37,039	28,541	77	5,813	16	22,728-	61-
95-97	24,249	18,887	78	1,165	5	17,721-	73-
96-98	27,803	21,848	79	2,078	7	19,770-	71-
97-99	13,446	13,739	102	1,224	9	12,516-	93-
98-00	43,574	16,329	37	2,888	7	13,441-	31-
99-01	48,166	11,067	23	1,987	4	9,080-	19-
00-02	59,636	17,405	29	2,034	3	15,370-	26-
01-03	38,448	16,068	42	1,128	3	14,940-	39-
02-04	43,921	25,140	57	4,162	9	20,979-	48-
03-05	51,690	24,521	47	6,231	12	18,290-	35-
04-06	52,102	26,087	50	5,988	11	20,098-	39-
05-07	46,534	28,994	62	3,424	7	25,569-	55-
06-08	57,422	34,003	59	1,833	3	32,170-	56-
07-09	58,399	36,010	62	2,051	4	33,958-	58-

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WYOMING PROPERTY

ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEMS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
08-10	64,958	40,104	62	2,283	4	37,821-	58-
09-11	55,180	37,316	68	2,057	4	35,260-	64-
FIVE-YEAR AVERAGE							
07-11	58,512	37,132	63	1,912	3	35,220-	60-

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WYOMING PROPERTY

ACCOUNT 390 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1993		1,546				1,546-	
1994							
1995		8,463				8,463-	
1996	1,024		0		0		0
1997	3,449		0		0		0
1998	7,001		0		0		0
1999							
2000							
2001							
2002	3,271		0		0		0
2003	9,707		0		0		0
2004	127,906	26,390	21		0	26,390-	21-
2005	65,384	50,450	77		0	50,450-	77-
2006	42,393	16,343	39		0	16,343-	39-
2007	12,827	1,447	11		0	1,447-	11-
2008	71,526	1,016	1		0	1,016-	1-
2009	19,839	1,363	7		0	1,363-	7-
2010	7,599	794	10		0	794-	10-
2011	39,704	5,939	15		0	5,939-	15-
TOTAL	411,631	113,750	28		0	113,750-	28-

THREE-YEAR MOVING AVERAGES

93-95		3,336				3,336-	
94-96	341	2,821	826		0	2,821-	826-
95-97	1,491	2,821	189		0	2,821-	189-
96-98	3,825		0		0		0
97-99	3,483		0		0		0
98-00	2,334		0		0		0
99-01							
00-02	1,090		0		0		0
01-03	4,326		0		0		0
02-04	46,962	8,797	19		0	8,797-	19-
03-05	67,666	25,613	38		0	25,613-	38-
04-06	78,561	31,061	40		0	31,061-	40-
05-07	40,201	22,747	57		0	22,747-	57-
06-08	42,249	6,268	15		0	6,268-	15-
07-09	34,731	1,275	4		0	1,275-	4-

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WYOMING PROPERTY

ACCOUNT 390 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
08-10	32,988	1,057	3		0	1,057-	3-
09-11	22,381	2,699	12		0	2,699-	12-
FIVE-YEAR AVERAGE							
07-11	30,299	2,112	7		0	2,112-	7-

PACIFICORP  
WYOMING PROPERTY

ACCOUNT 392.01 TRANSPORTATION EQUIPMENT - LIGHT TRUCKS AND VANS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1993				4,262		4,262	
1994				1,779		1,779	
1995							
1996				4,933		4,933	
1997							
1998							
1999	74,853		0	4,686	6	4,686	6
2000	164,058		0	15,811	10	15,811	10
2001	178,333		0	7,921	4	7,921	4
2002	227,206		0	31,711	14	31,711	14
2003	214,989		0	115-	0	115-	0
2004	82,791		0	15,472	19	15,472	19
2005	414,089		0	42,938	10	42,938	10
2006	184,904		0	6,391	3	6,391	3
2007	133,337		0	35,667-	27-	35,667-	27-
2008	136,848		0	6,645	5	6,645	5
2009	378,412		0	9,532	3	9,532	3
2010	108,679		0	5,967	5	5,967	5
2011	105,948		0	14,236	13	14,236	13
TOTAL	2,404,447		0	136,504	6	136,504	6

THREE-YEAR MOVING AVERAGES

93-95				2,014		2,014	
94-96				2,238		2,238	
95-97				1,644		1,644	
96-98				1,644		1,644	
97-99	24,951		0	1,562	6	1,562	6
98-00	79,637		0	6,832	9	6,832	9
99-01	139,081		0	9,473	7	9,473	7
00-02	189,866		0	18,481	10	18,481	10
01-03	206,843		0	13,172	6	13,172	6
02-04	174,996		0	15,690	9	15,690	9
03-05	237,290		0	19,432	8	19,432	8
04-06	227,261		0	21,600	10	21,600	10
05-07	244,110		0	4,554	2	4,554	2
06-08	151,696		0	7,544-	5-	7,544-	5-
07-09	216,199		0	6,497-	3-	6,497-	3-

PACIFICORP  
WYOMING PROPERTY

ACCOUNT 392.01 TRANSPORTATION EQUIPMENT - LIGHT TRUCKS AND VANS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE		
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT	
THREE-YEAR MOVING AVERAGES								
08-10	207,980		0	7,381	4	7,381	4	
09-11	197,680		0	9,912	5	9,912	5	
FIVE-YEAR AVERAGE								
07-11	172,645		0	143	0	143	0	



PACIFICORP  
WYOMING PROPERTY

ACCOUNT 392.05 TRANSPORTATION EQUIPMENT - MEDIUM TRUCKS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1992	107,771		0		0		0
1993							
1994				1,000		1,000	
1995							
1996							
1997	9,248		0		0		0
1998							
1999	114,924		0	3,844	3	3,844	3
2000	276,600		0	5,145	2	5,145	2
2001	98,718		0	3,744	4	3,744	4
2002	291,002		0	23,981	8	23,981	8
2003	87,082		0	111-	0	111-	0
2004	147,678		0	46,352	31	46,352	31
2005	348,124		0	17,400	5	17,400	5
2006	228,390		0	14,106	6	14,106	6
2007	228,896		0	16,437	7	16,437	7
2008	160,190		0	2,627	2	2,627	2
2009	307,412		0	12,340	4	12,340	4
2010	46,328	1,442	3	1,241	3	201-	0
2011	75,890		0	4,185	6	4,185	6
TOTAL	2,528,252	1,442	0	152,292	6	150,850	6

THREE-YEAR MOVING AVERAGES

92-94	35,924		0	333	1	333	1
93-95				333		333	
94-96				333		333	
95-97	3,083		0		0		0
96-98	3,083		0		0		0
97-99	41,391		0	1,281	3	1,281	3
98-00	130,508		0	2,996	2	2,996	2
99-01	163,414		0	4,245	3	4,245	3
00-02	222,106		0	10,957	5	10,957	5
01-03	158,934		0	9,205	6	9,205	6
02-04	175,254		0	23,407	13	23,407	13
03-05	194,295		0	21,214	11	21,214	11
04-06	241,398		0	25,953	11	25,953	11
05-07	268,470		0	15,981	6	15,981	6
06-08	205,825		0	11,057	5	11,057	5
07-09	232,166		0	10,468	5	10,468	5

PACIFICORP  
WYOMING PROPERTY

ACCOUNT 392.05 TRANSPORTATION EQUIPMENT - MEDIUM TRUCKS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE		
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT	
THREE-YEAR MOVING AVERAGES								
08-10	171,310	481	0	5,403	3	4,922	3	
09-11	143,210	481	0	5,922	4	5,441	4	
FIVE-YEAR AVERAGE								
07-11	163,743	288	0	7,366	4	7,078	4	

PACIFICORP  
WYOMING PROPERTY

ACCOUNT 392.09 TRANSPORTATION EQUIPMENT - TRAILERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1992	2,097		0		0		0
1993							
1994							
1995							
1996							
1997	31,730		0		0		0
1998							
1999	6,970		0		0		0
2000	24,823		0		0		0
2001	17,772		0		0		0
2002	19,600		0	3,314	17	3,314	17
2003	20,701		0	820-	4-	820-	4-
2004	5,706		0	1,176	21	1,176	21
2005	4,421		0	334-	8-	334-	8-
2006	83,301		0	17,561	21	17,561	21
2007	71,055		0	342-	0	342-	0
2008	1,480	71	5	976-	66-	1,047-	71-
2009	1,028		0	1,044-	102-	1,044-	102-
2010				529-		529-	
2011	2,607		0	59-	2-	59-	2-
TOTAL	293,291	71	0	17,946	6	17,875	6

THREE-YEAR MOVING AVERAGES

92-94	699		0		0		0
93-95							
94-96							
95-97	10,577		0		0		0
96-98	10,577		0		0		0
97-99	12,900		0		0		0
98-00	10,598		0		0		0
99-01	16,522		0		0		0
00-02	20,732		0	1,105	5	1,105	5
01-03	19,358		0	831	4	831	4
02-04	15,336		0	1,223	8	1,223	8
03-05	10,276		0	7	0	7	0
04-06	31,143		0	6,134	20	6,134	20
05-07	52,926		0	5,628	11	5,628	11
06-08	51,945	24	0	5,414	10	5,391	10
07-09	24,521	24	0	787-	3-	811-	3-

PACIFICORP  
 WYOMING PROPERTY

ACCOUNT 392.09 TRANSPORTATION EQUIPMENT - TRAILERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
08-10	836	24	3	850-	102-	873-	104-
09-11	1,212		0	544-	45-	544-	45-
FIVE-YEAR AVERAGE							
07-11	15,234	14	0	590-	4-	604-	4-

PACIFICORP  
WYOMING PROPERTY

ACCOUNT 396.03 LIGHT POWER OPERATED EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2000	124,338		0	20,815	17	20,815	17
2001	27,527		0	9,397	34	9,397	34
2002	317,433		0	45,029	14	45,029	14
2003	47,224		0	2,817-	6-	2,817-	6-
2004				8,946		8,946	
2005				4,171-		4,171-	
2006	21,863		0	140-	1-	140-	1-
2007	163,120		0	17,619	11	17,619	11
2008	232,915		0	34,776	15	34,776	15
2009	245,596		0	27,258	11	27,258	11
2010	242,288		0	28,195	12	28,195	12
2011	150,118		0	24,201	16	24,201	16
TOTAL	1,572,421		0	209,107	13	209,107	13

THREE-YEAR MOVING AVERAGES

00-02	156,433		0	25,080	16	25,080	16
01-03	130,728		0	17,203	13	17,203	13
02-04	121,552		0	17,053	14	17,053	14
03-05	15,741		0	653	4	653	4
04-06	7,288		0	1,545	21	1,545	21
05-07	61,661		0	4,436	7	4,436	7
06-08	139,299		0	17,418	13	17,418	13
07-09	213,877		0	26,551	12	26,551	12
08-10	240,266		0	30,076	13	30,076	13
09-11	212,667		0	26,551	12	26,551	12

FIVE-YEAR AVERAGE

07-11	206,807		0	26,410	13	26,410	13
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PACIFICORP  
WYOMING PROPERTY

ACCOUNT 396.07 HEAVY POWER OPERATED EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1992	373,372		0	285,641	77	285,641	77
1993							
1994	664,418		0	324,449	49	324,449	49
1995	377,005		0	216,327	57	216,327	57
1996	1,511,878		0	798,716	53	798,716	53
1997	578,053		0	15,398-	3-	15,398-	3-
1998	107,567-		0	58,000	54-	58,000	54-
1999	545,666		0	164,278	30	164,278	30
2000	1,269,949		0	212,597	17	212,597	17
2001	727,727		0	248,424	34	248,424	34
2002	477,298		0	86,449	18	86,449	18
2003	2,263,746		0	586,891	26	586,891	26
2004	1,011,270		0	82,434	8	82,434	8
2005	700,980	6,705	1	238,029	34	231,324	33
2006	2,207,595	4,182	0	98,549	4	94,367	4
2007	3,276,691	20,544	1	491,626	15	471,082	14
2008	1,109,122	6,918	1	217,067	20	210,148	19
2009	989,141		0	45,699	5	45,699	5
2010	1,768,137	10,825	1	344,920	20	334,095	19
2011	1,563,332	71,167	5	237,611	15	166,444	11
TOTAL	21,307,811	120,341	1	4,722,308	22	4,601,967	22

THREE-YEAR MOVING AVERAGES

92-94	345,930		0	203,363	59	203,363	59
93-95	347,141		0	180,259	52	180,259	52
94-96	851,100		0	446,497	52	446,497	52
95-97	822,312		0	333,215	41	333,215	41
96-98	660,788		0	280,439	42	280,439	42
97-99	338,717		0	68,960	20	68,960	20
98-00	569,349		0	144,959	25	144,959	25
99-01	847,781		0	208,433	25	208,433	25
00-02	824,991		0	182,490	22	182,490	22
01-03	1,156,257		0	307,255	27	307,255	27
02-04	1,250,771		0	251,925	20	251,925	20
03-05	1,325,332	2,235	0	302,451	23	300,216	23
04-06	1,306,615	3,629	0	139,670	11	136,041	10
05-07	2,061,755	10,477	1	276,068	13	265,591	13
06-08	2,197,803	10,548	0	269,080	12	258,532	12
07-09	1,791,651	9,154	1	251,464	14	242,310	14

PACIFICORP  
 WYOMING PROPERTY

ACCOUNT 396.07 HEAVY POWER OPERATED EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
08-10	1,288,800	5,914	0	202,562	16	196,647	15
09-11	1,440,203	27,331	2	209,410	15	182,079	13
FIVE-YEAR AVERAGE							
07-11	1,741,285	21,891	1	267,384	15	245,494	14

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CALIFORNIA PROPERTY





PACIFICORP  
CALIFORNIA PROPERTY

ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1994	183		0		0		0
1995	525		0		0		0
1996							
1997	18,302	12,966	71		0	12,966-	71-
1998	15		0		0		0
1999							
2000							
2001							
2002	1,232		0		0		0
2003							
2004	2,096	438	21		0	438-	21-
2005	14,315		0		0		0
2006	491	20	4		0	20-	4-
2007		320				320-	
2008	121		0		0		0
2009	30,429	89	0		0	89-	0
2010							
2011	20,958	5,287	25		0	5,287-	25-
TOTAL	88,667	19,119	22		0	19,119-	22-

THREE-YEAR MOVING AVERAGES

94-96	236		0		0		0
95-97	6,276	4,322	69		0	4,322-	69-
96-98	6,106	4,322	71		0	4,322-	71-
97-99	6,106	4,322	71		0	4,322-	71-
98-00	5		0		0		0
99-01							
00-02	411		0		0		0
01-03	411		0		0		0
02-04	1,109	146	13		0	146-	13-
03-05	5,470	146	3		0	146-	3-
04-06	5,634	153	3		0	153-	3-
05-07	4,935	113	2		0	113-	2-
06-08	204	113	56		0	113-	56-
07-09	10,183	136	1		0	136-	1-

PACIFICORP  
CALIFORNIA PROPERTY

ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
08-10	10,183	30	0		0	30-	0
09-11	17,129	1,792	10		0	1,792-	10-
FIVE-YEAR AVERAGE							
07-11	10,301	1,139	11		0	1,139-	11-

PACIFICORP  
CALIFORNIA PROPERTY

ACCOUNT 362 STATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1992	121,382	40,447	33	831	1	39,616-	33-
1993	14,743	461	3		0	461-	3-
1994	35,766	24,381	68		0	24,381-	68-
1995	87,998	22,398	25	24,000	27	1,602	2
1996	7,481	12,200	163	93	1	12,106-	162-
1997	59,239	62,197	105		0	62,197-	105-
1998	20,547	21,270	104		0	21,270-	104-
1999		4,828				4,828-	
2000	13,666	2,172	16		0	2,172-	16-
2001	36,352	5,971	16		0	5,971-	16-
2002	59,993	6,568	11		0	6,568-	11-
2003	70,107	14,061	20		0	14,061-	20-
2004	259,666	44,662	17		0	44,662-	17-
2005	227,399	91,346	40		0	91,346-	40-
2006	90,347	53,190	59		0	53,190-	59-
2007	99,515	14,895	15		0	14,895-	15-
2008	102,352	277,636	271		0	277,636-	271-
2009	708,927	56,721	8		0	56,721-	8-
2010	13,149	61,804	470		0	61,804-	470-
2011	230,915	18,585	8		0	18,585-	8-
TOTAL	2,259,543	835,794	37	24,924	1	810,871-	36-

THREE-YEAR MOVING AVERAGES

92-94	57,297	21,763	38	277	0	21,486-	37-
93-95	46,169	15,747	34	8,000	17	7,747-	17-
94-96	43,748	19,660	45	8,031	18	11,629-	27-
95-97	51,572	32,265	63	8,031	16	24,234-	47-
96-98	29,089	31,889	110	31	0	31,858-	110-
97-99	26,595	29,432	111		0	29,432-	111-
98-00	11,404	9,424	83		0	9,424-	83-
99-01	16,673	4,324	26		0	4,324-	26-
00-02	36,670	4,904	13		0	4,904-	13-
01-03	55,484	8,867	16		0	8,867-	16-
02-04	129,922	21,764	17		0	21,764-	17-
03-05	185,724	50,023	27		0	50,023-	27-
04-06	192,471	63,066	33		0	63,066-	33-
05-07	139,087	53,144	38		0	53,144-	38-
06-08	97,405	115,241	118		0	115,241-	118-
07-09	303,598	116,418	38		0	116,418-	38-

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CALIFORNIA PROPERTY

ACCOUNT 362 STATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
08-10	274,809	132,054	48		0	132,054-	48-
09-11	317,664	45,703	14		0	45,703-	14-
FIVE-YEAR AVERAGE							
07-11	230,972	85,928	37		0	85,928-	37-

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CALIFORNIA PROPERTY

ACCOUNT 364 POLES, TOWERS, AND FIXTURES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1992	243,794	257,767	106	20,156	8	237,611-	97-
1993	253,848	261,808	103	7,957	3	253,851-	100-
1994	388,010	279,379	72	4,390	1	274,989-	71-
1995	167,365	234,268	140	2,313	1	231,955-	139-
1996	105,149	118,446	113	5,989	6	112,457-	107-
1997	217,342	278,378	128	27,502	13	250,876-	115-
1998	167,579	270,970	162	7,884	5	263,085-	157-
1999		212,675		2,887		209,788-	
2000	1,101,151	519,697	47		0	519,697-	47-
2001	352,474	409,589	116	6,207	2	403,382-	114-
2002	137,038	241,724	176	2,301	2	239,423-	175-
2003	176,782	187,425	106	6,520	4	180,905-	102-
2004	174,787	268,446	154	2,179	1	266,267-	152-
2005	201,077	456,271	227	16,515	8	439,756-	219-
2006	193,911	431,025	222	1,701	1	429,323-	221-
2007	188,818	283,148	150	11,958	6	271,190-	144-
2008	151,874	265,982	175	3,268	2	262,714-	173-
2009	97,860	263,149	269	9,962	10	253,187-	259-
2010	104,621	174,071	166	2,709	3	171,362-	164-
2011	151,585	337,638	223	5,508	4	332,130-	219-
TOTAL	4,575,066	5,751,854	126	147,906	3	5,603,948-	122-

THREE-YEAR MOVING AVERAGES

92-94	295,218	266,318	90	10,834	4	255,484-	87-
93-95	269,741	258,485	96	4,887	2	253,598-	94-
94-96	220,175	210,698	96	4,231	2	206,467-	94-
95-97	163,285	210,364	129	11,935	7	198,429-	122-
96-98	163,357	222,598	136	13,792	8	208,806-	128-
97-99	128,307	254,008	198	12,758	10	241,250-	188-
98-00	422,910	334,447	79	3,590	1	330,857-	78-
99-01	484,542	380,653	79	3,031	1	377,622-	78-
00-02	530,221	390,336	74	2,836	1	387,500-	73-
01-03	222,098	279,579	126	5,010	2	274,570-	124-
02-04	162,869	232,531	143	3,667	2	228,865-	141-
03-05	184,215	304,047	165	8,405	5	295,643-	160-
04-06	189,925	385,247	203	6,798	4	378,449-	199-
05-07	194,602	390,148	200	10,058	5	380,090-	195-
06-08	178,201	326,718	183	5,642	3	321,076-	180-
07-09	146,184	270,759	185	8,396	6	262,364-	179-

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CALIFORNIA PROPERTY

ACCOUNT 364 POLES, TOWERS, AND FIXTURES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
08-10	118,118	234,401	198	5,313	4	229,088-	194-
09-11	118,022	258,286	219	6,060	5	252,227-	214-
FIVE-YEAR AVERAGE							
07-11	138,952	264,798	191	6,681	5	258,117-	186-

PACIFICORP  
CALIFORNIA PROPERTY

ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1992	174,492	146,550	84	19,234	11	127,315-	73-
1993	240,697	175,525	73	5,918	2	169,607-	70-
1994	316,972	230,424	73	4,880	2	225,544-	71-
1995	134,129	162,291	121	1,970	1	160,321-	120-
1996	89,614	93,210	104	4,390	5	88,820-	99-
1997	135,565	158,058	117	18,522	14	139,536-	103-
1998	105,888	111,358	105	6,225	6	105,133-	99-
1999		70,892		4,948		65,944-	
2000	356,855	81,980	23		0	81,980-	23-
2001	98,619	50,623	51	12,603	13	38,020-	39-
2002	53,678	36,907	69	3,186	6	33,721-	63-
2003	56,804	66,617	117	3,533	6	63,084-	111-
2004	87,670	39,168	45	350	0	38,818-	44-
2005	104,151	131,489	126	8,863	9	122,626-	118-
2006	26,448	76,133	288	1,388	5	74,745-	283-
2007	56,554	40,574	72	2,493	4	38,081-	67-
2008	51,095	33,187	65	1,709	3	31,478-	62-
2009	32,317	43,541	135	6,339	20	37,203-	115-
2010	31,067	37,585	121	3,650	12	33,934-	109-
2011	95,687	55,945	58	7,431	8	48,514-	51-
TOTAL	2,248,302	1,842,056	82	117,631	5	1,724,425-	77-

THREE-YEAR MOVING AVERAGES

92-94	244,054	184,166	75	10,010	4	174,156-	71-
93-95	230,599	189,413	82	4,256	2	185,157-	80-
94-96	180,238	161,975	90	3,747	2	158,228-	88-
95-97	119,769	137,853	115	8,294	7	129,559-	108-
96-98	110,356	120,875	110	9,712	9	111,163-	101-
97-99	80,484	113,436	141	9,898	12	103,538-	129-
98-00	154,248	88,076	57	3,724	2	84,352-	55-
99-01	151,825	67,832	45	5,850	4	61,981-	41-
00-02	169,718	56,504	33	5,263	3	51,241-	30-
01-03	69,701	51,382	74	6,441	9	44,942-	64-
02-04	66,051	47,564	72	2,356	4	45,208-	68-
03-05	82,875	79,091	95	4,248	5	74,843-	90-
04-06	72,756	82,263	113	3,534	5	78,730-	108-
05-07	62,384	82,732	133	4,248	7	78,484-	126-
06-08	44,699	49,965	112	1,863	4	48,101-	108-
07-09	46,655	39,101	84	3,514	8	35,587-	76-



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 CALIFORNIA PROPERTY

ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
08-10	38,160	38,104	100	3,899	10	34,205-	90-
09-11	53,024	45,690	86	5,807	11	39,884-	75-
FIVE-YEAR AVERAGE							
07-11	53,344	42,166	79	4,324	8	37,842-	71-

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CALIFORNIA PROPERTY

ACCOUNT 366 UNDERGROUND CONDUIT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1992	27,089	7,108	26	1,240	5	5,868-	22-
1993	23,207	16,911	73	572	2	16,339-	70-
1994	152,417	24,769	16	739	0	24,030-	16-
1995	10,314	9,717	94	625	6	9,091-	88-
1996	6,840	3,238	47	175	3	3,063-	45-
1997	6,024	4,318	72	114	2	4,204-	70-
1998	44,751	18,661	42	2,538	6	16,123-	36-
1999		1,066				1,066-	
2000	13,419	1,211	9		0	1,211-	9-
2001	6,746	4,516	67		0	4,516-	67-
2002	4,968	6,516	131		0	6,516-	131-
2003	4,267	6,750	158	529	12	6,221-	146-
2004	3,183	5,582	175	430	14	5,152-	162-
2005	16,800	4,901	29	12	0	4,889-	29-
2006	14,101	8,186	58		0	8,186-	58-
2007	19,423	13,155	68	693	4	12,462-	64-
2008	19,984	15,356	77	908	5	14,447-	72-
2009	9,948	7,700	77	529	5	7,171-	72-
2010	7,098	13,363	188		0	13,363-	188-
2011	4,396	5,291	120	116	3	5,175-	118-
TOTAL	394,976	178,314	45	9,221	2	169,093-	43-

THREE-YEAR MOVING AVERAGES

92-94	67,571	16,262	24	850	1	15,412-	23-
93-95	61,979	17,132	28	645	1	16,486-	27-
94-96	56,524	12,575	22	513	1	12,061-	21-
95-97	7,726	5,758	75	305	4	5,453-	71-
96-98	19,205	8,739	46	942	5	7,797-	41-
97-99	16,925	8,015	47	884	5	7,131-	42-
98-00	19,390	6,979	36	846	4	6,133-	32-
99-01	6,722	2,264	34		0	2,264-	34-
00-02	8,378	4,081	49		0	4,081-	49-
01-03	5,327	5,927	111	176	3	5,751-	108-
02-04	4,140	6,283	152	320	8	5,963-	144-
03-05	8,083	5,744	71	324	4	5,421-	67-
04-06	11,361	6,223	55	147	1	6,075-	53-
05-07	16,775	8,747	52	235	1	8,512-	51-
06-08	17,836	12,232	69	534	3	11,698-	66-
07-09	16,452	12,070	73	710	4	11,360-	69-

PACIFICORP  
 CALIFORNIA PROPERTY

ACCOUNT 366 UNDERGROUND CONDUIT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
08-10	12,343	12,140	98	479	4	11,661-	94-
09-11	7,147	8,785	123	215	3	8,570-	120-
FIVE-YEAR AVERAGE							
07-11	12,170	10,973	90	449	4	10,524-	86-

PACIFICORP  
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ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1992	129,006	9,404	7	1,463	1	7,941-	6-
1993	37,951	14,491	38	545	1	13,946-	37-
1994	302,380	16,067	5	320	0	15,746-	5-
1995	9,377	10,728	114	205	2	10,523-	112-
1996	17,507	16,446	94	1,216	7	15,230-	87-
1997	5,933	6,956	117	303	5	6,653-	112-
1998	19,016	13,071	69	1,025	5	12,046-	63-
1999		355				355-	
2000	25,785	301	1		0	301-	1-
2001	12,675	675	5		0	675-	5-
2002	5,988	11,365	190		0	11,365-	190-
2003	2,307	3,398	147		0	3,398-	147-
2004	15,598	19,570	125	1,568	10	18,002-	115-
2005	34,179	55,777	163	2,112	6	53,665-	157-
2006	9,679	11,672	121		0	11,672-	121-
2007	32,903	18,375	56	754	2	17,621-	54-
2008	34,754	14,907	43	1,645	5	13,261-	38-
2009	15,329	13,144	86	436	3	12,708-	83-
2010	14,402	8,083	56		0	8,083-	56-
2011	22,925	11,323	49		0	11,323-	49-
TOTAL	747,694	256,106	34	11,592	2	244,514-	33-

THREE-YEAR MOVING AVERAGES

92-94	156,446	13,320	9	776	0	12,544-	8-
93-95	116,570	13,762	12	357	0	13,405-	11-
94-96	109,755	14,413	13	580	1	13,833-	13-
95-97	10,939	11,376	104	575	5	10,802-	99-
96-98	14,152	12,158	86	848	6	11,310-	80-
97-99	8,316	6,794	82	443	5	6,351-	76-
98-00	14,934	4,576	31	342	2	4,234-	28-
99-01	12,820	444	3		0	444-	3-
00-02	14,816	4,114	28		0	4,114-	28-
01-03	6,990	5,146	74		0	5,146-	74-
02-04	7,964	11,444	144	523	7	10,922-	137-
03-05	17,361	26,248	151	1,227	7	25,022-	144-
04-06	19,819	29,006	146	1,227	6	27,779-	140-
05-07	25,587	28,608	112	955	4	27,653-	108-
06-08	25,779	14,985	58	800	3	14,185-	55-
07-09	27,662	15,475	56	945	3	14,530-	53-

PACIFICORP  
CALIFORNIA PROPERTY

ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
08-10	21,495	12,044	56	694	3	11,351-	53-
09-11	17,552	10,850	62	145	1	10,705-	61-
FIVE-YEAR AVERAGE							
07-11	24,063	13,166	55	567	2	12,599-	52-

PACIFICORP  
CALIFORNIA PROPERTY

ACCOUNT 368 LINE TRANSFORMERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1992	185,393	88,465	48	46,579	25	41,886-	23-
1993	57,688	336,932	584	8,398	15	328,534-	570-
1994	204,145	83,949-	41-	2,367	1	86,316	42
1995	88,277	88,552	100	1,163	1	87,388-	99-
1996	64,656	43,515	67	1,888	3	41,627-	64-
1997	46,746	49,662	106	1,163	2	48,498-	104-
1998	46,217	50,104	108	2,740	6	47,363-	102-
1999		5,358		1,501-		6,859-	
2000	339,459	4,198	1	19,490-	6-	23,689-	7-
2001	277,044	4,188	2	2,651-	1-	6,839-	2-
2002	137,552	92,568	67	8,336	6	84,231-	61-
2003	231,199	105,958	46	19,347	8	86,611-	37-
2004	140,495	156,110	111	88,197	63	67,913-	48-
2005	289,508	152,723	53	50,528	17	102,195-	35-
2006	195,321	178,162	91	56,556	29	121,606-	62-
2007	242,812	149,286	61	26,445	11	122,842-	51-
2008	313,313	197,323	63	40,276	13	157,047-	50-
2009	245,309	144,060	59	28,647	12	115,413-	47-
2010	187,307	113,173	60	7,707	4	105,466-	56-
2011	222,552	164,095	74	1,610	1	162,485-	73-
TOTAL	3,514,996	2,040,484	58	368,308	10	1,672,176-	48-

THREE-YEAR MOVING AVERAGES

92-94	149,075	113,816	76	19,115	13	94,701-	64-
93-95	116,703	113,845	98	3,976	3	109,869-	94-
94-96	119,026	16,039	13	1,806	2	14,233-	12-
95-97	66,560	60,576	91	1,405	2	59,171-	89-
96-98	52,540	47,760	91	1,931	4	45,830-	87-
97-99	30,988	35,041	113	801	3	34,240-	110-
98-00	128,559	19,887	15	6,084-	5-	25,970-	20-
99-01	205,501	4,581	2	7,881-	4-	12,462-	6-
00-02	251,352	33,651	13	4,602-	2-	38,253-	15-
01-03	215,265	67,571	31	8,344	4	59,227-	28-
02-04	169,749	118,212	70	38,627	23	79,585-	47-
03-05	220,401	138,264	63	52,691	24	85,573-	39-
04-06	208,442	162,332	78	65,094	31	97,238-	47-
05-07	242,547	160,057	66	44,510	18	115,548-	48-
06-08	250,482	174,924	70	41,092	16	133,832-	53-
07-09	267,145	163,557	61	31,789	12	131,767-	49-

PACIFICORP  
 CALIFORNIA PROPERTY

ACCOUNT 368 LINE TRANSFORMERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
08-10	248,643	151,519	61	25,544	10	125,975-	51-
09-11	218,390	140,443	64	12,655	6	127,788-	59-
FIVE-YEAR AVERAGE							
07-11	242,259	153,588	63	20,937	9	132,651-	55-

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CALIFORNIA PROPERTY

ACCOUNT 369.1 OVERHEAD SERVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2000	50,543	618	1		0	618-	1-
2001	3,000		0		0		0
2002	117	1,792		14	12	1,778-	
2003	1,443	3,745	260	4	0	3,741-	259-
2004	1,907	1,815	95	529	28	1,285-	67-
2005	123	1,031	838	2	1	1,029-	837-
2006	11,354	4,264	38	3	0	4,261-	38-
2007	2,219	6,581	297	1,298	58	5,283-	238-
2008	25,681	11,210	44	575	2	10,635-	41-
2009	14,554	15,319	105	1,803	12	13,516-	93-
2010	21,708	8,174	38	1,142	5	7,032-	32-
2011	19,187	11,878	62	541	3	11,337-	59-
TOTAL	151,835	66,426	44	5,912	4	60,515-	40-

THREE-YEAR MOVING AVERAGES

00-02	17,887	803	4	5	0	798-	4-
01-03	1,520	1,846	121	6	0	1,840-	121-
02-04	1,156	2,450	212	182	16	2,268-	196-
03-05	1,158	2,197	190	178	15	2,019-	174-
04-06	4,461	2,370	53	178	4	2,192-	49-
05-07	4,565	3,959	87	434	10	3,524-	77-
06-08	13,084	7,352	56	625	5	6,726-	51-
07-09	14,151	11,037	78	1,225	9	9,811-	69-
08-10	20,647	11,568	56	1,173	6	10,394-	50-
09-11	18,483	11,790	64	1,162	6	10,628-	58-

FIVE-YEAR AVERAGE

07-11	16,670	10,632	64	1,072	6	9,561-	57-
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CALIFORNIA PROPERTY

ACCOUNT 369.2 UNDERGROUND SERVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2000	24,310	327	1		0	327-	1-
2001	1,784		0		0		0
2002	1,830	2,073	113		0	2,073-	113-
2003	6,525	3,830	59	738	11	3,092-	47-
2004	2,797	7,320	262	86	3	7,234-	259-
2005	3,989	4,361	109	24	1	4,337-	109-
2006	7,066	5,546	78		0	5,546-	78-
2007	4,339	3,676	85	178	4	3,498-	81-
2008	17,780	6,105	34		0	6,105-	34-
2009	16,083	14,656	91	705	4	13,952-	87-
2010	8,215	8,197	100	59	1	8,138-	99-
2011	6,905	9,215	133		0	9,215-	133-
TOTAL	101,622	65,307	64	1,790	2	63,517-	63-

THREE-YEAR MOVING AVERAGES

00-02	9,308	800	9		0	800-	9-
01-03	3,380	1,967	58	246	7	1,722-	51-
02-04	3,717	4,408	119	275	7	4,133-	111-
03-05	4,437	5,170	117	283	6	4,888-	110-
04-06	4,617	5,743	124	37	1	5,706-	124-
05-07	5,131	4,528	88	67	1	4,460-	87-
06-08	9,728	5,109	53	59	1	5,050-	52-
07-09	12,734	8,146	64	294	2	7,852-	62-
08-10	14,026	9,653	69	255	2	9,398-	67-
09-11	10,401	10,690	103	255	2	10,435-	100-

FIVE-YEAR AVERAGE

07-11	10,664	8,370	78	188	2	8,182-	77-
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PACIFICORP  
CALIFORNIA PROPERTY

ACCOUNT 370 METERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1992	168,277		0	60	0	60	0
1993	176,217	6,939	4	80	0	6,859-	4-
1994	51,932	20,469	39	60	0	20,409-	39-
1995	344		0	2,223	646	2,223	646
1996	35,621	13,976	39	77	0	13,898-	39-
1997	111,118		0		0		0
1998	83,952		0		0		0
1999							
2000	289,288		0		0		0
2001	254,634		0		0		0
2002	250,490	8,501	3		0	8,501-	3-
2003	116,693	4,201	4		0	4,201-	4-
2004	102,090	6,706	7		0	6,706-	7-
2005	112,028	7,182	6		0	7,182-	6-
2006	101,138	2,908	3		0	2,908-	3-
2007	144,853	3,900	3		0	3,900-	3-
2008	102,805	5,650	5		0	5,650-	5-
2009	136,901	5,552	4		0	5,552-	4-
2010	123,317	4,766	4		0	4,766-	4-
2011	125,053	4,943	4		0	4,943-	4-
TOTAL	2,486,749	95,693	4	2,501	0	93,192-	4-

THREE-YEAR MOVING AVERAGES

92-94	132,142	9,136	7	67	0	9,069-	7-
93-95	76,164	9,136	12	788	1	8,348-	11-
94-96	29,299	11,482	39	787	3	10,695-	37-
95-97	49,028	4,659	10	767	2	3,892-	8-
96-98	76,897	4,659	6	26	0	4,633-	6-
97-99	65,024		0		0		0
98-00	124,413		0		0		0
99-01	181,307		0		0		0
00-02	264,804	2,834	1		0	2,834-	1-
01-03	207,272	4,234	2		0	4,234-	2-
02-04	156,424	6,469	4		0	6,469-	4-
03-05	110,270	6,030	5		0	6,030-	5-
04-06	105,085	5,599	5		0	5,599-	5-
05-07	119,340	4,663	4		0	4,663-	4-
06-08	116,265	4,153	4		0	4,153-	4-
07-09	128,187	5,034	4		0	5,034-	4-

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 CALIFORNIA PROPERTY

ACCOUNT 370 METERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
08-10	121,008	5,322	4		0	5,322-	4-
09-11	128,424	5,087	4		0	5,087-	4-
FIVE-YEAR AVERAGE							
07-11	126,586	4,962	4		0	4,962-	4-

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CALIFORNIA PROPERTY

ACCOUNT 371 INSTALLATIONS ON CUSTOMER PREMISES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1992	13,699	10,963	80	1,787	13	9,176-	67-
1993	12,656	20,514	162	608	5	19,906-	157-
1994	5,345	3,276	61	94	2	3,182-	60-
1995	2,535	3,834	151	39	2	3,795-	150-
1996	344	432	126	24	7	408-	119-
1997	320	175	55	4	1	171-	54-
1998	214	102	48	6	3	96-	45-
1999							
2000	7,646	2,845	37		0	2,845-	37-
2001	3,240	581	18		0	581-	18-
2002	1,383	503	36		0	503-	36-
2003	1,962	405	21		0	405-	21-
2004	671	2,048	305		0	2,048-	305-
2005	1,258	2,396	190		0	2,396-	190-
2006	964	859	89		0	859-	89-
2007	1,826	1,271	70		0	1,271-	70-
2008	1,089	972	89		0	972-	89-
2009	399	854	214	254	64	600-	150-
2010	579	1,625	280		0	1,625-	280-
2011	1,034	2,094	203		0	2,094-	203-
TOTAL	57,164	55,748	98	2,815	5	52,933-	93-

THREE-YEAR MOVING AVERAGES

92-94	10,567	11,584	110	830	8	10,755-	102-
93-95	6,845	9,208	135	247	4	8,961-	131-
94-96	2,741	2,514	92	52	2	2,462-	90-
95-97	1,066	1,480	139	22	2	1,458-	137-
96-98	292	236	81	11	4	225-	77-
97-99	178	92	52	3	2	89-	50-
98-00	2,620	982	37	2	0	980-	37-
99-01	3,629	1,142	31		0	1,142-	31-
00-02	4,090	1,310	32		0	1,310-	32-
01-03	2,195	497	23		0	497-	23-
02-04	1,338	985	74		0	985-	74-
03-05	1,297	1,616	125		0	1,616-	125-
04-06	964	1,768	183		0	1,768-	183-
05-07	1,349	1,509	112		0	1,509-	112-
06-08	1,293	1,034	80		0	1,034-	80-
07-09	1,105	1,032	93	85	8	948-	86-

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CALIFORNIA PROPERTY

ACCOUNT 371 INSTALLATIONS ON CUSTOMER PREMISES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
08-10	689	1,150	167	85	12	1,065-	155-
09-11	671	1,524	227	85	13	1,440-	215-
FIVE-YEAR AVERAGE							
07-11	986	1,363	138	51	5	1,312-	133-

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CALIFORNIA PROPERTY

ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEMS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1992	88-	1,820		674	767-	1,146-	
1993	14,079	1,301	9	38	0	1,263-	9-
1994	147	41	28	9	6	32-	21-
1995	1,681	3,045	181	42	2	3,004-	179-
1996	938	1,005	107	42	4	963-	103-
1997	3,791	4,024	106	68	2	3,956-	104-
1998	2,198	3,540	161	73	3	3,467-	158-
1999							
2000	9,378	4,260	45		0	4,260-	45-
2001	1,699	275	16		0	275-	16-
2002	3,136	1,259	40		0	1,259-	40-
2003	2,280	3,539	155		0	3,539-	155-
2004	4,824	3,989	83		0	3,989-	83-
2005	921	56	6		0	56-	6-
2006	1,723	11,043	641	1,833	106	9,210-	535-
2007	24,004	1,891	8	59	0	1,832-	8-
2008	4,941	1,837	37		0	1,837-	37-
2009	1,162	1,557	134	99	8	1,458-	125-
2010	364	914	251		0	914-	251-
2011	599	1,142	191		0	1,142-	191-
TOTAL	77,778	46,538	60	2,936	4	43,602-	56-

THREE-YEAR MOVING AVERAGES

92-94	4,713	1,054	22	240	5	813-	17-
93-95	5,303	1,462	28	30	1	1,433-	27-
94-96	922	1,364	148	31	3	1,333-	145-
95-97	2,137	2,691	126	50	2	2,641-	124-
96-98	2,309	2,856	124	61	3	2,795-	121-
97-99	1,996	2,521	126	47	2	2,474-	124-
98-00	3,859	2,600	67	24	1	2,576-	67-
99-01	3,692	1,512	41		0	1,512-	41-
00-02	4,738	1,931	41		0	1,931-	41-
01-03	2,372	1,691	71		0	1,691-	71-
02-04	3,413	2,929	86		0	2,929-	86-
03-05	2,675	2,528	94		0	2,528-	94-
04-06	2,489	5,029	202	611	25	4,418-	177-
05-07	8,883	4,330	49	631	7	3,700-	42-
06-08	10,222	4,924	48	631	6	4,293-	42-
07-09	10,036	1,762	18	52	1	1,709-	17-

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 CALIFORNIA PROPERTY

ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEMS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
08-10	2,156	1,436	67	33	2	1,403-	65-
09-11	709	1,204	170	33	5	1,171-	165-
FIVE-YEAR AVERAGE							
07-11	6,214	1,468	24	32	1	1,437-	23-

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CALIFORNIA PROPERTY

ACCOUNT 390 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1997	6,110	491	8		0	491-	8-
1998							
1999							
2000							
2001							
2002							
2003	18,136		0		0		0
2004	15,998	3,831	24		0	3,831-	24-
2005		51,923				51,923-	
2006	12,614	1,512	12		0	1,512-	12-
2007							
2008	7,058	8,000	113	4,850	69	3,150-	45-
2009	19,253	380	2		0	380-	2-
2010	4,187	3,077	73		0	3,077-	73-
2011	1,041	110	11		0	110-	11-
TOTAL	84,398	69,324	82	4,850	6	64,474-	76-

THREE-YEAR MOVING AVERAGES

97-99	2,037	164	8		0	164-	8-
98-00							
99-01							
00-02							
01-03	6,045		0		0		0
02-04	11,378	1,277	11		0	1,277-	11-
03-05	11,378	18,585	163		0	18,585-	163-
04-06	9,538	19,089	200		0	19,089-	200-
05-07	4,205	17,812	424		0	17,812-	424-
06-08	6,557	3,171	48	1,617	25	1,554-	24-
07-09	8,770	2,793	32	1,617	18	1,177-	13-
08-10	10,166	3,819	38	1,617	16	2,202-	22-
09-11	8,160	1,189	15		0	1,189-	15-

FIVE-YEAR AVERAGE

07-11	6,308	2,313	37	970	15	1,343-	21-
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PACIFICORP  
CALIFORNIA PROPERTY

ACCOUNT 392.01 TRANSPORTATION EQUIPMENT - LIGHT TRUCKS AND VANS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1999	588		0	63	11	63	11
2000				3,100		3,100	
2001	33,933		0	3,859	11	3,859	11
2002	21,790		0	10,668	49	10,668	49
2003	18,560		0		0		0
2004	65,094		0	8,856	14	8,856	14
2005	24,170		0	8,042	33	8,042	33
2006	12,990		0	482	4	482	4
2007	19,035		0	3,871	20	3,871	20
2008				40		40	
2009	70,598		0	4,213	6	4,213	6
2010	14,230		0	1,150	8	1,150	8
2011				663-		663-	
TOTAL	280,987		0	43,680	16	43,680	16

THREE-YEAR MOVING AVERAGES

99-01	11,507		0	2,341	20	2,341	20
00-02	18,574		0	5,876	32	5,876	32
01-03	24,761		0	4,842	20	4,842	20
02-04	35,148		0	6,508	19	6,508	19
03-05	35,941		0	5,633	16	5,633	16
04-06	34,084		0	5,793	17	5,793	17
05-07	18,732		0	4,131	22	4,131	22
06-08	10,675		0	1,464	14	1,464	14
07-09	29,878		0	2,708	9	2,708	9
08-10	28,276		0	1,801	6	1,801	6
09-11	28,276		0	1,567	6	1,567	6

FIVE-YEAR AVERAGE

07-11	20,773		0	1,722	8	1,722	8
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PACIFICORP  
CALIFORNIA PROPERTY

ACCOUNT 392.05 TRANSPORTATION EQUIPMENT - MEDIUM TRUCKS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1999	16,832		0	1,804	11	1,804	11
2000							
2001	30,181		0	3,432	11	3,432	11
2002	24,347		0	4,717	19	4,717	19
2003				378		378	
2004	64,494		0	5,937	9	5,937	9
2005				3,147		3,147	
2006							
2007	26,759		0	3,178	12	3,178	12
2008							
2009							
2010				45-		45-	
2011				169-		169-	
TOTAL	162,612		0	22,379	14	22,379	14

THREE-YEAR MOVING AVERAGES

99-01	15,671		0	1,745	11	1,745	11
00-02	18,176		0	2,716	15	2,716	15
01-03	18,176		0	2,842	16	2,842	16
02-04	29,614		0	3,677	12	3,677	12
03-05	21,498		0	3,154	15	3,154	15
04-06	21,498		0	3,028	14	3,028	14
05-07	8,920		0	2,108	24	2,108	24
06-08	8,920		0	1,059	12	1,059	12
07-09	8,920		0	1,059	12	1,059	12
08-10				15-		15-	
09-11				71-		71-	

FIVE-YEAR AVERAGE

07-11	5,352		0	593	11	593	11
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CALIFORNIA PROPERTY

ACCOUNT 392.09 TRANSPORTATION EQUIPMENT - TRAILERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1999	7,408		0		0		0
2000							
2001	2,634		0		0		0
2002				954		954	
2003	18,988		0		0		0
2004							
2005							
2006	818		0	530	65	530	65
2007							
2008	2,840		0	1,938	68	1,938	68
2009							
2010	14,402		0	3,015	21	3,015	21
2011							
TOTAL	47,090		0	6,436	14	6,436	14

THREE-YEAR MOVING AVERAGES

99-01	3,347		0		0		0
00-02	878		0	318	36	318	36
01-03	7,207		0	318	4	318	4
02-04	6,329		0	318	5	318	5
03-05	6,329		0		0		0
04-06	273		0	177	65	177	65
05-07	273		0	177	65	177	65
06-08	1,219		0	822	67	822	67
07-09	947		0	646	68	646	68
08-10	5,747		0	1,651	29	1,651	29
09-11	4,801		0	1,005	21	1,005	21

FIVE-YEAR AVERAGE

07-11	3,448		0	990	29	990	29
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PACIFICORP  
CALIFORNIA PROPERTY

ACCOUNT 396.03 LIGHT POWER OPERATED EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2000	50,143		0	11,019	22	11,019	22
2001	100,745		0	34,370	34	34,370	34
2002	98,967		0	15,431	16	15,431	16
2003	181,192		0	9,150	5	9,150	5
2004				4,764		4,764	
2005							
2006							
2007							
2008	169,722		0	21,834	13	21,834	13
2009	268,233		0	27,516	10	27,516	10
2010				299-		299-	
2011	81,169		0	6,571	8	6,571	8
TOTAL	950,173		0	130,356	14	130,356	14

THREE-YEAR MOVING AVERAGES

00-02	83,285		0	20,273	24	20,273	24
01-03	126,968		0	19,650	15	19,650	15
02-04	93,387		0	9,782	10	9,782	10
03-05	60,397		0	4,638	8	4,638	8
04-06				1,588		1,588	
05-07							
06-08	56,574		0	7,278	13	7,278	13
07-09	145,985		0	16,450	11	16,450	11
08-10	145,985		0	16,350	11	16,350	11
09-11	116,467		0	11,263	10	11,263	10

FIVE-YEAR AVERAGE

07-11	103,825		0	11,124	11	11,124	11
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PACIFICORP  
CALIFORNIA PROPERTY

ACCOUNT 396.07 HEAVY POWER OPERATED EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1997	64,600		0	9,691	15	9,691	15
1998							
1999	132,631		0	42,635	32	42,635	32
2000	69,603		0	15,295	22	15,295	22
2001							
2002	261,707		0	26,120	10	26,120	10
2003	1,167		0		0		0
2004	143,252		0	18,978	13	18,978	13
2005							
2006	209,187		0	29,684	14	29,684	14
2007	498,220		0	45,468	9	45,468	9
2008	326,219		0	21,676	7	21,676	7
2009	79,508		0	27,828	35	27,828	35
2010	135,143		0	19,275	14	19,275	14
2011				18,751		18,751	
TOTAL	1,921,237		0	275,401	14	275,401	14

THREE-YEAR MOVING AVERAGES

97-99	65,744		0	17,442	27	17,442	27
98-00	67,411		0	19,310	29	19,310	29
99-01	67,411		0	19,310	29	19,310	29
00-02	110,436		0	13,805	13	13,805	13
01-03	87,625		0	8,707	10	8,707	10
02-04	135,375		0	15,033	11	15,033	11
03-05	48,140		0	6,326	13	6,326	13
04-06	117,479		0	16,221	14	16,221	14
05-07	235,802		0	25,051	11	25,051	11
06-08	344,542		0	32,276	9	32,276	9
07-09	301,316		0	31,657	11	31,657	11
08-10	180,290		0	22,926	13	22,926	13
09-11	71,550		0	21,951	31	21,951	31

FIVE-YEAR AVERAGE

07-11	207,818		0	26,600	13	26,600	13
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III-776

UTAH PROPERTY



PACIFICORP  
UTAH PROPERTY

ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2000	11,559		0	2,363	20	2,363	20
2001	61,082		0	19,303	32	19,303	32
2002	78,769	143	0		0	143-	0
2003	14,608		0		0		0
2004	23,954		0	19,400-	81-	19,400-	81-
2005	121,282		0		0		0
2006	21,495	2,389	11		0	2,389-	11-
2007	23,576	1,126	5		0	1,126-	5-
2008	24,665	4,478	18		0	4,478-	18-
2009	32,987	1,570	5		0	1,570-	5-
2010	553,664	2,198	0		0	2,198-	0
2011	82,312	6,676	8		0	6,676-	8-
TOTAL	1,049,954	18,581	2	2,266	0	16,315-	2-

THREE-YEAR MOVING AVERAGES

00-02	50,470	48	0	7,222	14	7,174	14
01-03	51,487	48	0	6,434	12	6,387	12
02-04	39,111	48	0	6,467-	17-	6,514-	17-
03-05	53,282		0	6,467-	12-	6,467-	12-
04-06	55,577	796	1	6,467-	12-	7,263-	13-
05-07	55,451	1,172	2		0	1,172-	2-
06-08	23,245	2,665	11		0	2,665-	11-
07-09	27,076	2,392	9		0	2,392-	9-
08-10	203,772	2,749	1		0	2,749-	1-
09-11	222,988	3,482	2		0	3,482-	2-

FIVE-YEAR AVERAGE

07-11	143,441	3,210	2		0	3,210-	2-
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PACIFICORP  
UTAH PROPERTY

ACCOUNT 362 STATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2000	4,468,790	112,232	3	3,225,996	72	3,113,764	70
2001	3,420,215	244,650	7	1,217,450	36	972,800	28
2002	3,321,345	504,557	15	245,015	7	259,542-	8-
2003	1,257,531	158,885	13	318,550	25	159,665	13
2004	4,002,569	549,525	14	73,824	2	475,701-	12-
2005	4,738,488	671,015	14		0	671,015-	14-
2006	1,691,882	445,948	26	20,800	1	425,148-	25-
2007	1,424,157	270,148	19		0	270,148-	19-
2008	1,320,331	516,389	39	54,040	4	462,349-	35-
2009	1,559,887	712,452	46		0	712,452-	46-
2010	2,212,276	941,708	43	4,726	0	936,982-	42-
2011	2,030,684	208,896	10	19,699	1	189,197-	9-
TOTAL	31,448,153	5,336,404	17	5,180,100	16	156,304-	0

THREE-YEAR MOVING AVERAGES

00-02	3,736,783	287,146	8	1,562,820	42	1,275,674	34
01-03	2,666,363	302,697	11	593,672	22	290,975	11
02-04	2,860,481	404,322	14	212,463	7	191,859-	7-
03-05	3,332,862	459,808	14	130,791	4	329,017-	10-
04-06	3,477,646	555,496	16	31,541	1	523,955-	15-
05-07	2,618,175	462,370	18	6,933	0	455,437-	17-
06-08	1,478,790	410,828	28	24,947	2	385,881-	26-
07-09	1,434,792	499,663	35	18,013	1	481,649-	34-
08-10	1,697,498	723,516	43	19,589	1	703,928-	41-
09-11	1,934,282	621,019	32	8,142	0	612,877-	32-

FIVE-YEAR AVERAGE

07-11	1,709,467	529,918	31	15,693	1	514,225-	30-
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PACIFICORP  
UTAH PROPERTY

ACCOUNT 362.7 SUPERVISORY EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2000	7,524		0	1,538	20	1,538	20
2001							
2002	9,004		0		0		0
2003	3,020		0		0		0
2004	22,928		0		0		0
2005	84,306		0		0		0
2006	18,025		0		0		0
2007	8,602	643	7		0	643-	7-
2008							
2009							
2010	48,559		0		0		0
2011	6,368,076	1,855	0		0	1,855-	0
TOTAL	6,570,044	2,498	0	1,538	0	960-	0

THREE-YEAR MOVING AVERAGES

00-02	5,509		0	513	9	513	9
01-03	4,008		0		0		0
02-04	11,650		0		0		0
03-05	36,751		0		0		0
04-06	41,753		0		0		0
05-07	36,978	214	1		0	214-	1-
06-08	8,876	214	2		0	214-	2-
07-09	2,867	214	7		0	214-	7-
08-10	16,186		0		0		0
09-11	2,138,879	618	0		0	618-	0

FIVE-YEAR AVERAGE

07-11	1,285,047	500	0		0	500-	0
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PACIFICORP  
UTAH PROPERTY

ACCOUNT 363 STORAGE BATTERY EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2010	1,393,066		0		0		0
2011							
TOTAL	1,393,066		0		0		0

PACIFICORP  
UTAH PROPERTY

ACCOUNT 364 POLES, TOWERS, AND FIXTURES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2000	3,937,846	2,999,238	76	5,202,506	132	2,203,268	56
2001	2,960,502	3,169,279	107	1,173,601	40	1,995,678-	67-
2002	2,432,390	2,976,845	122	2,519,591	104	457,254-	19-
2003	3,041,484	4,060,610	134	3,834,541	126	226,069-	7-
2004	3,130,813	2,426,119	77	3,916,726	125	1,490,607	48
2005	3,036,138	3,860,307	127	5,122,182	169	1,261,876	42
2006	2,661,671	3,341,807	126	2,486,572	93	855,235-	32-
2007	3,106,994	6,032,493	194	6,041,704	194	9,211	0
2008	3,562,347	5,416,501	152	759,078	21	4,657,423-	131-
2009	3,162,652	4,323,427	137	862,608	27	3,460,819-	109-
2010	4,058,573	3,507,720	86	1,573,934	39	1,933,786-	48-
2011	3,354,514	4,590,583	137	1,452,217	43	3,138,366-	94-
TOTAL	38,445,923	46,704,930	121	34,945,261	91	11,759,668-	31-

THREE-YEAR MOVING AVERAGES

00-02	3,110,246	3,048,454	98	2,965,233	95	83,221-	3-
01-03	2,811,458	3,402,245	121	2,509,244	89	893,000-	32-
02-04	2,868,229	3,154,525	110	3,423,619	119	269,095	9
03-05	3,069,478	3,449,012	112	4,291,150	140	842,138	27
04-06	2,942,874	3,209,411	109	3,841,827	131	632,416	21
05-07	2,934,935	4,411,536	150	4,550,153	155	138,617	5
06-08	3,110,337	4,930,267	159	3,095,785	100	1,834,482-	59-
07-09	3,277,331	5,257,474	160	2,554,463	78	2,703,010-	82-
08-10	3,594,524	4,415,883	123	1,065,207	30	3,350,676-	93-
09-11	3,525,246	4,140,577	117	1,296,253	37	2,844,324-	81-

FIVE-YEAR AVERAGE

07-11	3,449,016	4,774,145	138	2,137,908	62	2,636,237-	76-
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PACIFICORP  
UTAH PROPERTY

ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2000	7,673,110	436,948	6	1,737,048	23	1,300,100	17
2001	1,476,584	559,285	38	651,649	44	92,364	6
2002	1,108,165	1,213,002	109	1,045,002	94	168,000-	15-
2003	1,611,049	1,978,929	123	2,236,485	139	257,556	16
2004	1,759,455	1,037,231	59	2,408,126	137	1,370,895	78
2005	1,469,923	1,142,940	78	2,328,928	158	1,185,987	81
2006	927,903	1,180,104	127	1,343,595	145	163,491	18
2007	1,730,723	2,145,986	124	2,607,008	151	461,023	27
2008	2,849,416	2,222,290	78	716,289	25	1,506,001-	53-
2009	1,875,466	1,782,852	95	401,251	21	1,381,600-	74-
2010	1,768,719	1,365,328	77	1,348,642	76	16,686-	1-
2011	1,713,791	1,156,633	67	1,251,019	73	94,386	6
TOTAL	25,964,305	16,221,527	62	18,075,043	70	1,853,516	7

THREE-YEAR MOVING AVERAGES

00-02	3,419,287	736,411	22	1,144,566	33	408,155	12
01-03	1,398,600	1,250,405	89	1,311,045	94	60,640	4
02-04	1,492,890	1,409,720	94	1,896,538	127	486,817	33
03-05	1,613,476	1,386,367	86	2,324,513	144	938,146	58
04-06	1,385,760	1,120,092	81	2,026,883	146	906,791	65
05-07	1,376,183	1,489,677	108	2,093,177	152	603,500	44
06-08	1,836,014	1,849,460	101	1,555,631	85	293,829-	16-
07-09	2,151,868	2,050,376	95	1,241,516	58	808,860-	38-
08-10	2,164,534	1,790,157	83	822,061	38	968,096-	45-
09-11	1,785,992	1,434,937	80	1,000,304	56	434,633-	24-

FIVE-YEAR AVERAGE

07-11	1,987,623	1,734,618	87	1,264,842	64	469,776-	24-
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PACIFICORP  
 UTAH PROPERTY

ACCOUNT 366 UNDERGROUND CONDUIT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2000	50,223	111,816	223	21,074	42	90,742-	181-
2001	160,810	148,729	92	53,365	33	95,363-	59-
2002	310,119	119,981	39	89,423	29	30,558-	10-
2003	301,088	279,291	93	378,395	126	99,103	33
2004	347,479	357,425	103	261,356	75	96,069-	28-
2005	404,530	188,887	47	240,679	59	51,792	13
2006	399,291	270,698	68	229,994	58	40,704-	10-
2007	401,272	361,010	90	596,531	149	235,521	59
2008	694,943	424,095	61	72,406	10	351,689-	51-
2009	629,027	426,004	68	94,551	15	331,454-	53-
2010	846,409	494,836	58	86,065	10	408,771-	48-
2011	1,394,903	554,248	40	133,561	10	420,687-	30-
TOTAL	5,940,095	3,737,020	63	2,257,399	38	1,479,621-	25-

THREE-YEAR MOVING AVERAGES

00-02	173,717	126,842	73	54,621	31	72,221-	42-
01-03	257,339	182,667	71	173,728	68	8,939-	3-
02-04	319,562	252,232	79	243,058	76	9,175-	3-
03-05	351,032	275,201	78	293,476	84	18,275	5
04-06	383,767	272,336	71	244,009	64	28,327-	7-
05-07	401,698	273,531	68	355,735	89	82,203	20
06-08	498,502	351,934	71	299,644	60	52,291-	10-
07-09	575,081	403,703	70	254,496	44	149,207-	26-
08-10	723,460	448,312	62	84,341	12	363,971-	50-
09-11	956,780	491,696	51	104,726	11	386,970-	40-

FIVE-YEAR AVERAGE

07-11	793,311	452,039	57	196,623	25	255,416-	32-
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PACIFICORP  
UTAH PROPERTY

ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2000	590,361	18,025	3	135,359	23	117,334	20
2001	241,406	30,463	13	81,458	34	50,996	21
2002	444,744	204,263	46	297,362	67	93,099	21
2003	543,778	502,562	92	414,851	76	87,711-	16-
2004	717,135	382,641	53	315,330	44	67,312-	9-
2005	923,078	254,452	28	706,363	77	451,911	49
2006	480,012	340,625	71	374,750	78	34,125	7
2007	839,305	427,507	51	774,874	92	347,367	41
2008	1,435,623	786,201	55	202,197	14	584,004-	41-
2009	1,024,140	419,577	41	165,548	16	254,028-	25-
2010	1,286,710	461,182	36	235,376	18	225,806-	18-
2011	2,234,064	468,373	21	243,345	11	225,028-	10-
TOTAL	10,760,356	4,295,870	40	3,946,813	37	349,056-	3-

THREE-YEAR MOVING AVERAGES

00-02	425,504	84,250	20	171,393	40	87,143	20
01-03	409,976	245,762	60	264,557	65	18,795	5
02-04	568,553	363,155	64	342,514	60	20,641-	4-
03-05	727,997	379,885	52	478,848	66	98,963	14
04-06	706,742	325,906	46	465,481	66	139,575	20
05-07	747,465	340,861	46	618,662	83	277,801	37
06-08	918,313	518,111	56	450,607	49	67,504-	7-
07-09	1,099,689	544,428	50	380,873	35	163,555-	15-
08-10	1,248,824	555,653	44	201,041	16	354,613-	28-
09-11	1,514,971	449,711	30	214,756	14	234,954-	16-

FIVE-YEAR AVERAGE

07-11	1,363,968	512,568	38	324,268	24	188,300-	14-
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PACIFICORP  
UTAH PROPERTY

ACCOUNT 368 LINE TRANSFORMERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2000	2,603,417	495,281	19	2,475,536	95	1,980,255	76
2001	1,997,531	438,274	22	1,501,886	75	1,063,611	53
2002	1,955,524	1,395,180	71	1,317,276	67	77,903-	4-
2003	2,938,829	1,993,083	68	2,076,256	71	83,173	3
2004	2,397,491	1,626,452	68	1,973,462	82	347,011	14
2005	2,920,372	1,726,822	59	2,374,629	81	647,808	22
2006	2,396,071	1,968,703	82	2,220,746	93	252,043	11
2007	2,985,492	2,704,264	91	4,362,983	146	1,658,720	56
2008	3,578,868	2,684,555	75	2,486,639	69	197,916-	6-
2009	3,017,495	2,575,552	85	2,140,926	71	434,625-	14-
2010	2,960,124	2,434,274	82	2,265,935	77	168,339-	6-
2011	3,848,904	2,665,846	69	2,066,804	54	599,041-	16-
TOTAL	33,600,119	22,708,284	68	27,263,080	81	4,554,796	14

THREE-YEAR MOVING AVERAGES

00-02	2,185,491	776,245	36	1,764,899	81	988,654	45
01-03	2,297,295	1,275,512	56	1,631,806	71	356,294	16
02-04	2,430,615	1,671,572	69	1,788,998	74	117,427	5
03-05	2,752,231	1,782,119	65	2,141,449	78	359,330	13
04-06	2,571,312	1,773,992	69	2,189,613	85	415,621	16
05-07	2,767,312	2,133,263	77	2,986,120	108	852,857	31
06-08	2,986,810	2,452,507	82	3,023,456	101	570,949	19
07-09	3,193,951	2,654,790	83	2,996,850	94	342,059	11
08-10	3,185,495	2,564,794	81	2,297,833	72	266,960-	8-
09-11	3,275,508	2,558,557	78	2,157,889	66	400,668-	12-

FIVE-YEAR AVERAGE

07-11	3,278,176	2,612,898	80	2,664,658	81	51,760	2
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PACIFICORP  
UTAH PROPERTY

ACCOUNT 369 SERVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2000	64,768-	31,787	49-	88,889	137-	57,102	88-
2001	52,765	10,823	21	53,002	100	42,179	80
2002	24,931	23,114	93	15,987	64	7,128-	29-
2003	71,362	54,817	77	65,373	92	10,556	15
2004	267,470	29,416	11	54,710	20	25,294	9
2005	231,503	65,872	28	113,885	49	48,013	21
2006	583,516	59,307	10	54,491	9	4,816-	1-
2007	390,404	79,328	20	167,056	43	87,729	22
2008	534,391	239,400	45	82,808	15	156,592-	29-
2009	308,579	195,465	63	59,250	19	136,215-	44-
2010	282,044	186,141	66	118,609	42	67,532-	24-
2011	342,523	195,577	57	157,572	46	38,006-	11-
TOTAL	3,024,720	1,171,049	39	1,031,633	34	139,415-	5-

THREE-YEAR MOVING AVERAGES

00-02	4,309	21,908	508	52,626		30,718	713
01-03	49,686	29,585	60	44,787	90	15,202	31
02-04	121,255	35,782	30	45,357	37	9,574	8
03-05	190,112	50,035	26	77,990	41	27,954	15
04-06	360,830	51,532	14	74,362	21	22,830	6
05-07	401,808	68,169	17	111,811	28	43,642	11
06-08	502,770	126,012	25	101,452	20	24,560-	5-
07-09	411,125	171,398	42	103,038	25	68,359-	17-
08-10	375,005	207,002	55	86,889	23	120,113-	32-
09-11	311,049	192,394	62	111,810	36	80,584-	26-

FIVE-YEAR AVERAGE

07-11	371,588	179,182	48	117,059	32	62,123-	17-
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PACIFICORP  
 UTAH PROPERTY

ACCOUNT 370 METERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2000	3,058,986		0	627,003	20	627,003	20
2001	1,150,417		0	363,558	32	363,558	32
2002	1,800,180	58,917	3		0	58,917-	3-
2003	1,336,414	60,899	5		0	60,899-	5-
2004	1,520,381	82,572	5		0	82,572-	5-
2005	2,650,679	109,620	4	500	0	109,120-	4-
2006	1,888,008	55,883	3		0	55,883-	3-
2007	23,261,826	368,131	2		0	368,131-	2-
2008	22,196,731	176,137	1	3,207	0	172,930-	1-
2009	2,242,026	215,494	10		0	215,494-	10-
2010	11,204,895	44,510	0		0	44,510-	0
2011	4,238,183	40,091	1	14,093	0	25,998-	1-
TOTAL	76,548,725	1,212,256	2	1,008,362	1	203,894-	0

THREE-YEAR MOVING AVERAGES

00-02	2,003,194	19,639	1	330,187	16	310,548	16
01-03	1,429,003	39,939	3	121,186	8	81,247	6
02-04	1,552,325	67,463	4		0	67,463-	4-
03-05	1,835,824	84,364	5	167	0	84,197-	5-
04-06	2,019,689	82,692	4	167	0	82,525-	4-
05-07	9,266,838	177,878	2	167	0	177,711-	2-
06-08	15,782,188	200,050	1	1,069	0	198,981-	1-
07-09	15,900,194	253,254	2	1,069	0	252,185-	2-
08-10	11,881,217	145,380	1	1,069	0	144,311-	1-
09-11	5,895,035	100,032	2	4,698	0	95,334-	2-

FIVE-YEAR AVERAGE

07-11	12,628,732	168,873	1	3,460	0	165,413-	1-
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PACIFICORP  
UTAH PROPERTY

ACCOUNT 371 INSTALLATIONS ON CUSTOMER PREMISES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2000	138,798	5,476	4	34,214	25	28,738	21
2001	75,443	15,463	20	24,867	33	9,404	12
2002	65,936	28,426	43	2,602	4	25,825-	39-
2003	56,169	60,567	108	15,788	28	44,780-	80-
2004	44,686	34,955	78	16,690	37	18,265-	41-
2005	46,968	23,528	50	45,048	96	21,519	46
2006	47,700	24,101	51	6,362	13	17,739-	37-
2007	30,674	36,999	121	17,400	57	19,599-	64-
2008	61,006	45,001	74	7,312	12	37,689-	62-
2009	38,676	41,568	107	3,764	10	37,804-	98-
2010	56,895	48,356	85	9,766	17	38,589-	68-
2011	48,053	46,183	96	7,031	15	39,152-	81-
TOTAL	711,004	410,625	58	190,844	27	219,781-	31-

THREE-YEAR MOVING AVERAGES

00-02	93,392	16,455	18	20,561	22	4,106	4
01-03	65,849	34,819	53	14,419	22	20,400-	31-
02-04	55,597	41,316	74	11,693	21	29,623-	53-
03-05	49,274	39,684	81	25,842	52	13,842-	28-
04-06	46,452	27,528	59	22,700	49	4,828-	10-
05-07	41,781	28,209	68	22,936	55	5,273-	13-
06-08	46,460	35,367	76	10,358	22	25,009-	54-
07-09	43,452	41,189	95	9,492	22	31,697-	73-
08-10	52,192	44,975	86	6,947	13	38,027-	73-
09-11	47,875	45,369	95	6,854	14	38,515-	80-

FIVE-YEAR AVERAGE

07-11	47,061	43,621	93	9,055	19	34,567-	73-
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PACIFICORP  
 UTAH PROPERTY

ACCOUNT 372 LEASED PROPERTY ON CUSTOMER PREMISES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2008	44,785		0		0		0
2009							
2010							
2011							
TOTAL	44,785		0		0		0
THREE-YEAR MOVING AVERAGES							
08-10	14,928		0		0		0
09-11							

PACIFICORP  
UTAH PROPERTY

ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEMS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2000	258,123	73,414	28	218,441	85	145,027	56
2001	415,026	48,828	12	169,047	41	120,220	29
2002	389,553	102,858	26	68,885	18	33,972-	9-
2003	248,610	124,001	50	84,273	34	39,728-	16-
2004	540,836	77,376	14	75,182	14	2,194-	0
2005	358,367	76,000	21	78,879	22	2,879	1
2006	333,574	103,259	31	42,920	13	60,338-	18-
2007	267,715	287,966	108	156,887	59	131,080-	49-
2008	393,344	273,337	69	4,927	1	268,410-	68-
2009	245,567	268,335	109	30,484	12	237,851-	97-
2010	3,555,044	299,744	8	351,810	10	52,066	1
2011	1,096,727	166,095	15	426,043	39	259,947	24
TOTAL	8,102,487	1,901,212	23	1,707,778	21	193,434-	2-

THREE-YEAR MOVING AVERAGES

00-02	354,234	75,033	21	152,124	43	77,091	22
01-03	351,063	91,896	26	107,402	31	15,506	4
02-04	393,000	101,412	26	76,113	19	25,298-	6-
03-05	382,604	92,459	24	79,445	21	13,014-	3-
04-06	410,926	85,545	21	65,660	16	19,884-	5-
05-07	319,885	155,742	49	92,895	29	62,846-	20-
06-08	331,544	221,521	67	68,245	21	153,276-	46-
07-09	302,208	276,546	92	64,099	21	212,447-	70-
08-10	1,397,985	280,472	20	129,074	9	151,398-	11-
09-11	1,632,446	244,725	15	269,446	17	24,721	2

FIVE-YEAR AVERAGE

07-11	1,111,679	259,095	23	194,030	17	65,065-	6-
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PACIFICORP  
UTAH PROPERTY

ACCOUNT 390 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2000	1,685		0	51,070		51,070	
2001	1,386,076		0	829,403	60	829,403	60
2002	1,548		0		0		0
2003	1,636,156	244,493	15	617,003	38	372,511	23
2004	389,425	209,882	54		0	209,882-	54-
2005	708,381	114,396	16	503-	0	114,899-	16-
2006	241,308	117,837	49		0	117,837-	49-
2007	566,833	133,813	24		0	133,813-	24-
2008	1,477,746	135,551	9		0	135,551-	9-
2009	559,823	51,117	9		0	51,117-	9-
2010	229,016	36,087	16		0	36,087-	16-
2011	80,946	18,136	22		0	18,136-	22-
TOTAL	7,278,944	1,061,312	15	1,496,974	21	435,662	6

THREE-YEAR MOVING AVERAGES

00-02	463,103		0	293,491	63	293,491	63
01-03	1,007,927	81,498	8	482,135	48	400,638	40
02-04	675,710	151,458	22	205,668	30	54,209	8
03-05	911,321	189,590	21	205,500	23	15,910	2
04-06	446,372	147,372	33	168-	0	147,539-	33-
05-07	505,508	122,016	24	168-	0	122,183-	24-
06-08	761,963	129,067	17		0	129,067-	17-
07-09	868,134	106,827	12		0	106,827-	12-
08-10	755,528	74,251	10		0	74,251-	10-
09-11	289,928	35,113	12		0	35,113-	12-

FIVE-YEAR AVERAGE

07-11	582,873	74,941	13		0	74,941-	13-
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PACIFICORP  
UTAH PROPERTY

ACCOUNT 392.01 TRANSPORTATION EQUIPMENT - LIGHT TRUCKS AND VANS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2000	1,131,823		0	493,414-	44-	493,414-	44-
2001	739,759		0	115,051	16	115,051	16
2002	820,879		0	102,861	13	102,861	13
2003	843,460		0	7,506	1	7,506	1
2004	628,984		0	58,935	9	58,935	9
2005	2,355,584		0	187,469	8	187,469	8
2006	1,206,346		0	108,707	9	108,707	9
2007	834,045		0	76,459	9	76,459	9
2008	1,156,417		0	82,841	7	82,841	7
2009	2,019,150		0	148,772	7	148,772	7
2010	1,245,279		0	65,124	5	65,124	5
2011	294,585		0	16,546	6	16,546	6
TOTAL	13,276,311		0	476,858	4	476,858	4

THREE-YEAR MOVING AVERAGES

00-02	897,487		0	91,834-	10-	91,834-	10-
01-03	801,366		0	75,139	9	75,139	9
02-04	764,441		0	56,434	7	56,434	7
03-05	1,276,009		0	84,637	7	84,637	7
04-06	1,396,971		0	118,370	8	118,370	8
05-07	1,465,325		0	124,212	8	124,212	8
06-08	1,065,603		0	89,335	8	89,335	8
07-09	1,336,538		0	102,691	8	102,691	8
08-10	1,473,616		0	98,913	7	98,913	7
09-11	1,186,338		0	76,814	6	76,814	6

FIVE-YEAR AVERAGE

07-11	1,109,895		0	77,948	7	77,948	7
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PACIFICORP  
UTAH PROPERTY

ACCOUNT 392.05 TRANSPORTATION EQUIPMENT - MEDIUM TRUCKS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2000	1,502,553		0	138,543	9	138,543	9
2001	670,955		0	104,351	16	104,351	16
2002	1,259,671		0	86,929	7	86,929	7
2003	1,061,163		0	20,416	2	20,416	2
2004	722,676		0	88,471	12	88,471	12
2005	1,967,714		0	142,852	7	142,852	7
2006	1,183,164		0	209,889	18	209,889	18
2007	1,340,609		0	95,754	7	95,754	7
2008	558,410		0	21,393	4	21,393	4
2009	757,964		0	32,789	4	32,789	4
2010	451,286		0	14,129	3	14,129	3
2011	218,798		0	9,831	4	9,831	4
TOTAL	11,694,962		0	965,348	8	965,348	8

THREE-YEAR MOVING AVERAGES

00-02	1,144,393		0	109,941	10	109,941	10
01-03	997,263		0	70,565	7	70,565	7
02-04	1,014,503		0	65,272	6	65,272	6
03-05	1,250,517		0	83,913	7	83,913	7
04-06	1,291,184		0	147,071	11	147,071	11
05-07	1,497,162		0	149,498	10	149,498	10
06-08	1,027,394		0	109,012	11	109,012	11
07-09	885,661		0	49,979	6	49,979	6
08-10	589,220		0	22,771	4	22,771	4
09-11	476,016		0	18,917	4	18,917	4

FIVE-YEAR AVERAGE

07-11	665,413		0	34,779	5	34,779	5
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PACIFICORP  
UTAH PROPERTY

ACCOUNT 392.09 TRANSPORTATION EQUIPMENT - TRAILERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2000	398,585		0	75,099	19	75,099	19
2001	254,796		0	79,255	31	79,255	31
2002	120,885		0	19,390	16	19,390	16
2003	272,036		0	38,455	14	38,455	14
2004	137,465		0	14,686	11	14,686	11
2005	841,231		0	272,198	32	272,198	32
2006	262,240		0	47,345	18	47,345	18
2007	154,549		0	10,226	7	10,226	7
2008	137,617		0	6,887	5	6,887	5
2009	34,886		0	898	3	898	3
2010	70,000		0	1,864	3	1,864	3
2011	31,006		0	2,776	9	2,776	9
TOTAL	2,715,296		0	569,078	21	569,078	21

THREE-YEAR MOVING AVERAGES

00-02	258,089		0	57,914	22	57,914	22
01-03	215,906		0	45,700	21	45,700	21
02-04	176,796		0	24,177	14	24,177	14
03-05	416,911		0	108,446	26	108,446	26
04-06	413,646		0	111,410	27	111,410	27
05-07	419,340		0	109,923	26	109,923	26
06-08	184,802		0	21,486	12	21,486	12
07-09	109,017		0	6,004	6	6,004	6
08-10	80,834		0	3,216	4	3,216	4
09-11	45,297		0	1,846	4	1,846	4

FIVE-YEAR AVERAGE

07-11	85,611		0	4,530	5	4,530	5
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PACIFICORP  
UTAH PROPERTY

ACCOUNT 392.3 AIRCRAFT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2011	1,596,176		0	380,000	24	380,000	24
TOTAL	1,596,176		0	380,000	24	380,000	24

PACIFICORP  
UTAH PROPERTY

ACCOUNT 396.03 LIGHT POWER OPERATED EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2002	286,737		0	29,767	10	29,767	10
2003	287,479		0		0		0
2004	442,761		0	66,655	15	66,655	15
2005	364,749		0	81,223	22	81,223	22
2006	294,375		0	60,791	21	60,791	21
2007	518,951		0	107,149	21	107,149	21
2008	398,622		0	49,385	12	49,385	12
2009	360,073		0	42,868	12	42,868	12
2010	603,054		0	44,427	7	44,427	7
2011	312,212		0	28,763	9	28,763	9
TOTAL	3,869,013		0	511,028	13	511,028	13

THREE-YEAR MOVING AVERAGES

02-04	338,992		0	32,141	9	32,141	9
03-05	364,996		0	49,293	14	49,293	14
04-06	367,295		0	69,556	19	69,556	19
05-07	392,692		0	83,054	21	83,054	21
06-08	403,983		0	72,441	18	72,441	18
07-09	425,882		0	66,467	16	66,467	16
08-10	453,916		0	45,560	10	45,560	10
09-11	425,113		0	38,686	9	38,686	9

FIVE-YEAR AVERAGE

07-11	438,582		0	54,518	12	54,518	12
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PACIFICORP  
UTAH PROPERTY

ACCOUNT 396.07 HEAVY POWER OPERATED EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2000	6,481,459		0	798,646	12	798,646	12
2001	2,378,397		0	493,201	21	493,201	21
2002	1,874,680		0	122,669	7	122,669	7
2003	3,871,820		0	1,031,288	27	1,031,288	27
2004	5,370,915		0	539,742	10	539,742	10
2005	5,805,482		0	658,300	11	658,300	11
2006	2,984,682		0	560,610	19	560,610	19
2007	6,785,870	37,353	1	971,006	14	933,653	14
2008	1,914,870		0	127,999	7	127,999	7
2009	1,365,313	15,810	1	209,297	15	193,487	14
2010	2,667,148		0	784,769	29	784,769	29
2011	3,398,189		0	767,366	23	767,366	23
TOTAL	44,898,825	53,163	0	7,064,894	16	7,011,731	16

THREE-YEAR MOVING AVERAGES

00-02	3,578,179		0	471,506	13	471,506	13
01-03	2,708,299		0	549,053	20	549,053	20
02-04	3,705,805		0	564,566	15	564,566	15
03-05	5,016,072		0	743,110	15	743,110	15
04-06	4,720,360		0	586,217	12	586,217	12
05-07	5,192,011	12,451	0	729,972	14	717,521	14
06-08	3,895,141	12,451	0	553,205	14	540,754	14
07-09	3,355,351	17,721	1	436,101	13	418,380	12
08-10	1,982,444	5,270	0	374,022	19	368,752	19
09-11	2,476,883	5,270	0	587,144	24	581,874	23

FIVE-YEAR AVERAGE

07-11	3,226,278	10,633	0	572,087	18	561,455	17
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III-798

IDAHO PROPERTY



PACIFICORP  
IDAHO PROPERTY

ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2002	2,345		0		0		0
2003							
2004							
2005			0		0		0
2006							
2007	474	141	30		0	141-	30-
2008							
2009							
2010							
2011							
TOTAL	2,820	141	5		0	141-	5-
THREE-YEAR MOVING AVERAGES							
02-04	782		0		0		0
03-05			0		0		0
04-06			0		0		0
05-07	158	47	30		0	47-	30-
06-08	158	47	30		0	47-	30-
07-09	158	47	30		0	47-	30-
08-10							
09-11							
FIVE-YEAR AVERAGE							
07-11	95	28	30		0	28-	30-



PACIFICORP  
IDAHO PROPERTY

ACCOUNT 362 STATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2000	29,969		0		0		0
2001	298,715	23,333	8		0	23,333-	8-
2002	393,076	22,816	6		0	22,816-	6-
2003	113,217	9,711	9		0	9,711-	9-
2004	333,335	11,484	3	24,293	7	12,809	4
2005	280,068	53,753	19		0	53,753-	19-
2006	155,863	19,519	13		0	19,519-	13-
2007	40,336	6,642	16		0	6,642-	16-
2008	193,996	39,784	21		0	39,784-	21-
2009	261,616	67,567	26		0	67,567-	26-
2010	112,811	17,749	16		0	17,749-	16-
2011	286,806	76,176	27		0	76,176-	27-
TOTAL	2,499,809	348,534	14	24,293	1	324,241-	13-

THREE-YEAR MOVING AVERAGES

00-02	240,587	15,383	6		0	15,383-	6-
01-03	268,336	18,620	7		0	18,620-	7-
02-04	279,876	14,670	5	8,098	3	6,573-	2-
03-05	242,207	24,983	10	8,098	3	16,885-	7-
04-06	256,422	28,252	11	8,098	3	20,154-	8-
05-07	158,756	26,638	17		0	26,638-	17-
06-08	130,065	21,982	17		0	21,982-	17-
07-09	165,316	37,998	23		0	37,998-	23-
08-10	189,475	41,700	22		0	41,700-	22-
09-11	220,411	53,830	24		0	53,830-	24-

FIVE-YEAR AVERAGE

07-11	179,113	41,584	23		0	41,584-	23-
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PACIFICORP  
IDAHO PROPERTY

ACCOUNT 364 POLES, TOWERS, AND FIXTURES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1999		288,981		8,361		280,621-	
2000	1,142,620	494,279	43	13,381	1	480,898-	42-
2001	516,874	258,800	50	12,725	2	246,075-	48-
2002	401,697	379,842	95	7,376	2	372,465-	93-
2003	523,375	449,419	86	56,844	11	392,575-	75-
2004	493,986	467,837	95	55,372	11	412,465-	83-
2005	547,490	561,223	103	40,397	7	520,826-	95-
2006	561,614	369,626	66	19,005	3	350,621-	62-
2007	357,366	382,648	107	23,295	7	359,353-	101-
2008	559,324	568,547	102	84,346	15	484,201-	87-
2009	378,721	452,507	119	39,615	10	412,892-	109-
2010	246,950	441,179	179	21,522	9	419,658-	170-
2011	420,913	641,380	152	10,232	2	631,148-	150-
TOTAL	6,150,927	5,756,267	94	392,470	6	5,363,798-	87-

THREE-YEAR MOVING AVERAGES

99-01	553,165	347,353	63	11,489	2	335,864-	61-
00-02	687,063	377,640	55	11,161	2	366,479-	53-
01-03	480,648	362,687	75	25,648	5	337,038-	70-
02-04	473,019	432,366	91	39,864	8	392,502-	83-
03-05	521,617	492,826	94	50,871	10	441,955-	85-
04-06	534,363	466,228	87	38,258	7	427,971-	80-
05-07	488,823	437,832	90	27,566	6	410,267-	84-
06-08	492,768	440,274	89	42,215	9	398,058-	81-
07-09	431,803	467,901	108	49,085	11	418,815-	97-
08-10	394,998	487,411	123	48,494	12	438,917-	111-
09-11	348,861	511,689	147	23,790	7	487,899-	140-

FIVE-YEAR AVERAGE

07-11	392,655	497,252	127	35,802	9	461,450-	118-
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PACIFICORP  
IDAHO PROPERTY

ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1999		96,327		13,669		82,658-	
2000	413,150	32,463	8	22,222	5	10,241-	2-
2001	239,825	25,596	11	25,836	11	241	0
2002	181,216	102,384	56	3,572	2	98,812-	55-
2003	232,506	80,015	34	20,910	9	59,105-	25-
2004	230,789	73,722	32	25,110	11	48,611-	21-
2005	229,044	158,976	69	21,653	9	137,322-	60-
2006	251,800	77,107	31	7,720	3	69,387-	28-
2007	147,161	78,996	54	12,696	9	66,300-	45-
2008	570,275	153,732	27	31,819	6	121,913-	21-
2009	153,913	80,933	53	26,826	17	54,107-	35-
2010	117,092	164,082	140	7,835	7	156,246-	133-
2011	562,814	85,921	15	2,774	0	83,147-	15-
TOTAL	3,329,586	1,210,252	36	222,643	7	987,609-	30-

THREE-YEAR MOVING AVERAGES

99-01	217,659	51,462	24	20,576	9	30,886-	14-
00-02	278,064	53,481	19	17,210	6	36,271-	13-
01-03	217,849	69,332	32	16,773	8	52,559-	24-
02-04	214,837	85,374	40	16,531	8	68,843-	32-
03-05	230,780	104,237	45	22,558	10	81,680-	35-
04-06	237,211	103,268	44	18,161	8	85,107-	36-
05-07	209,335	105,026	50	14,023	7	91,003-	43-
06-08	323,079	103,278	32	17,412	5	85,867-	27-
07-09	290,450	104,554	36	23,780	8	80,774-	28-
08-10	280,427	132,916	47	22,160	8	110,756-	39-
09-11	277,940	110,312	40	12,479	4	97,833-	35-

FIVE-YEAR AVERAGE

07-11	310,251	112,733	36	16,390	5	96,343-	31-
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PACIFICORP  
IDAHO PROPERTY

ACCOUNT 366 UNDERGROUND CONDUIT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1999		948				948-	
2000	8,930	9,517	107	60	1	9,457-	106-
2001	1,147	1,583	138		0	1,583-	138-
2002	6,429	2,201	34	14	0	2,187-	34-
2003	5,761	4,032	70	778	14	3,254-	56-
2004	11,761	6,754	57	2,110	18	4,643-	39-
2005	15,899	10,218	64	1,659	10	8,559-	54-
2006	27,677	3,967	14	328	1	3,639-	13-
2007	968-	9,606	992-	1,636	169-	7,970-	823
2008	33,019	6,097	18	3,254	10	2,843-	9-
2009	15,122	9,251	61	4,985	33	4,266-	28-
2010	3,998	1,290	32	824	21	467-	12-
2011	5,197	5,565	107	217	4	5,348-	103-
TOTAL	133,972	71,029	53	15,865	12	55,163-	41-

THREE-YEAR MOVING AVERAGES

99-01	3,359	4,016	120	20	1	3,996-	119-
00-02	5,502	4,434	81	24	0	4,409-	80-
01-03	4,446	2,605	59	264	6	2,341-	53-
02-04	7,984	4,329	54	967	12	3,361-	42-
03-05	11,140	7,001	63	1,516	14	5,485-	49-
04-06	18,446	6,979	38	1,366	7	5,614-	30-
05-07	14,202	7,930	56	1,208	9	6,722-	47-
06-08	19,909	6,557	33	1,739	9	4,817-	24-
07-09	15,724	8,318	53	3,292	21	5,026-	32-
08-10	17,380	5,546	32	3,021	17	2,525-	15-
09-11	8,106	5,369	66	2,009	25	3,360-	41-

FIVE-YEAR AVERAGE

07-11	11,274	6,362	56	2,183	19	4,179-	37-
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PACIFICORP  
IDAHO PROPERTY

ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1999		316				316-	
2000	16,469	508	3	121	1	387-	2-
2001	455-	32	7-		0	32-	7
2002	38,871	4,556	12		0	4,556-	12-
2003	9,060	4,003	44	515	6	3,489-	39-
2004	44,686	6,758	15	5,798	13	960-	2-
2005	44,313	11,502	26	80	0	11,422-	26-
2006	24,596	5,748	23	2,416-	10-	8,164-	33-
2007	49,889	17,203	34	10,469	21	6,734-	13-
2008	45,818	8,500	19	87	0	8,413-	18-
2009	38,721	12,123	31	7,646	20	4,477-	12-
2010	4,876	6,583	135		0	6,583-	135-
2011	82,988	15,186	18	356	0	14,829-	18-
TOTAL	399,834	93,018	23	22,656	6	70,362-	18-

THREE-YEAR MOVING AVERAGES

99-01	5,338	285	5	40	1	245-	5-
00-02	18,295	1,699	9	40	0	1,658-	9-
01-03	15,825	2,864	18	172	1	2,692-	17-
02-04	30,872	5,106	17	2,104	7	3,001-	10-
03-05	32,686	7,421	23	2,131	7	5,290-	16-
04-06	37,865	8,003	21	1,154	3	6,849-	18-
05-07	39,599	11,484	29	2,711	7	8,773-	22-
06-08	40,101	10,484	26	2,713	7	7,770-	19-
07-09	44,810	12,609	28	6,067	14	6,541-	15-
08-10	29,805	9,069	30	2,578	9	6,491-	22-
09-11	42,195	11,297	27	2,667	6	8,630-	20-

FIVE-YEAR AVERAGE

07-11	44,459	11,919	27	3,712	8	8,207-	18-
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PACIFICORP  
IDAHO PROPERTY

ACCOUNT 368 LINE TRANSFORMERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1999		1,281		68,177		66,896	
2000	418,219	2,643	1	190,560	46	187,916	45
2001	192,307	1,441	1	8,667	5	7,226	4
2002	243,329	89,439	37	19,082	8	70,357-	29-
2003	303,146	130,142	43	72,715	24	57,427-	19-
2004	301,897	118,291	39	100,848	33	17,443-	6-
2005	303,327	94,341	31	110,800	37	16,459	5
2006	269,108	102,465	38	97,846	36	4,619-	2-
2007	363,583	106,219	29	81,770	22	24,449-	7-
2008	469,355	119,188	25	172,730	37	53,542	11
2009	307,688	104,380	34	48,358	16	56,022-	18-
2010	248,355	78,266	32	40,144	16	38,121-	15-
2011	222,317	119,352	54	80,917	36	38,435-	17-
TOTAL	3,642,630	1,067,448	29	1,092,613	30	25,165	1

THREE-YEAR MOVING AVERAGES

99-01	203,509	1,788	1	89,135	44	87,346	43
00-02	284,618	31,175	11	72,770	26	41,595	15
01-03	246,261	73,674	30	33,488	14	40,186-	16-
02-04	282,791	112,624	40	64,215	23	48,409-	17-
03-05	302,790	114,258	38	94,788	31	19,470-	6-
04-06	291,444	105,032	36	103,165	35	1,868-	1-
05-07	312,006	101,008	32	96,805	31	4,203-	1-
06-08	367,348	109,291	30	117,449	32	8,158	2
07-09	380,208	109,929	29	100,953	27	8,976-	2-
08-10	341,799	100,611	29	87,077	25	13,534-	4-
09-11	259,453	100,666	39	56,473	22	44,193-	17-

FIVE-YEAR AVERAGE

07-11	322,259	105,481	33	84,784	26	20,697-	6-
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PACIFICORP  
IDAHO PROPERTY

ACCOUNT 369 SERVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2000	4,714	473	10		0	473-	10-
2001	3,072	298	10		0	298-	10-
2002	1,177	2,689	228	19	2	2,670-	227-
2003	16,552	5,010	30	1,059	6	3,950-	24-
2004	54,658	3,994	7	2,754	5	1,240-	2-
2005	27,111	5,533	20	1,898	7	3,635-	13-
2006	19,052	4,581	24	1,019	5	3,563-	19-
2007	24,308	9,359	39	3,772	16	5,588-	23-
2008	46,278	16,982	37	4,095	9	12,887-	28-
2009	29,612	19,708	67	4,279	14	15,429-	52-
2010	25,376	14,353	57	4,898	19	9,454-	37-
2011	19,708	12,436	63	1,416	7	11,020-	56-
TOTAL	271,617	95,415	35	25,209	9	70,206-	26-

THREE-YEAR MOVING AVERAGES

00-02	2,988	1,153	39	6	0	1,147-	38-
01-03	6,934	2,665	38	359	5	2,306-	33-
02-04	24,129	3,898	16	1,277	5	2,620-	11-
03-05	32,774	4,846	15	1,904	6	2,942-	9-
04-06	33,607	4,703	14	1,890	6	2,813-	8-
05-07	23,490	6,491	28	2,229	9	4,262-	18-
06-08	29,879	10,308	34	2,962	10	7,346-	25-
07-09	33,399	15,350	46	4,049	12	11,301-	34-
08-10	33,755	17,014	50	4,424	13	12,590-	37-
09-11	24,899	15,499	62	3,531	14	11,968-	48-

FIVE-YEAR AVERAGE

07-11	29,056	14,567	50	3,692	13	10,875-	37-
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PACIFICORP  
IDAHO PROPERTY

ACCOUNT 370 METERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2000	560,386		0		0		0
2001	551,391		0		0		0
2002	482,572	9,786	2		0	9,786-	2-
2003	518,013	7,686	1		0	7,686-	1-
2004	638,283	34,921	5		0	34,921-	5-
2005	618,706	24,537	4		0	24,537-	4-
2006	478,621	13,642	3		0	13,642-	3-
2007	564,435	17,398	3		0	17,398-	3-
2008	620,364	22,143	4		0	22,143-	4-
2009	496,359	24,603	5		0	24,603-	5-
2010	484,098	29,504	6		0	29,504-	6-
2011	1,490,817	37,401	3		0	37,401-	3-
TOTAL	7,504,046	221,621	3		0	221,621-	3-

THREE-YEAR MOVING AVERAGES

00-02	531,450	3,262	1		0	3,262-	1-
01-03	517,325	5,824	1		0	5,824-	1-
02-04	546,289	17,465	3		0	17,465-	3-
03-05	591,667	22,382	4		0	22,382-	4-
04-06	578,537	24,367	4		0	24,367-	4-
05-07	553,921	18,525	3		0	18,525-	3-
06-08	554,473	17,727	3		0	17,727-	3-
07-09	560,386	21,381	4		0	21,381-	4-
08-10	533,607	25,416	5		0	25,416-	5-
09-11	823,758	30,502	4		0	30,502-	4-

FIVE-YEAR AVERAGE

07-11	731,215	26,210	4		0	26,210-	4-
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PACIFICORP  
IDAHO PROPERTY

ACCOUNT 371 INSTALLATIONS ON CUSTOMER PREMISES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2000	4,229	57	1		0	57-	1-
2001	1,119	435	39		0	435-	39-
2002		113				113-	
2003	777		0		0		0
2004	772	527	68		0	527-	68-
2005	646	447	69		0	447-	69-
2006	306		0		0		0
2007	1,347-	57	4-		0	57-	4
2008	3,688-		0		0		0
2009	415	559	135		0	559-	135-
2010	223	103	46		0	103-	46-
2011	223	309	138		0	309-	138-
TOTAL	3,677	2,607	71		0	2,607-	71-

THREE-YEAR MOVING AVERAGES

00-02	1,783	202	11		0	202-	11-
01-03	632	183	29		0	183-	29-
02-04	516	213	41		0	213-	41-
03-05	732	324	44		0	324-	44-
04-06	575	324	56		0	324-	56-
05-07	132-	168	128-		0	168-	128
06-08	1,576-	19	1-		0	19-	1
07-09	1,540-	205	13-		0	205-	13
08-10	1,017-	221	22-		0	221-	22
09-11	287	324	113		0	324-	113-

FIVE-YEAR AVERAGE

07-11	835-	206	25-		0	206-	25
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PACIFICORP  
IDAHO PROPERTY

ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEMS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2000	7,954	1,164-	15-		0	1,164	15
2001	8,714	271	3		0	271-	3-
2002	9,775	2,071	21	42	0	2,028-	21-
2003	5,151	2,973	58	80	2	2,893-	56-
2004	1,807	1,433	79	434	24	999-	55-
2005	2,748	669	24		0	669-	24-
2006	3,101	1,584	51	25	1	1,559-	50-
2007	1,487-	1,051	71-	290	20-	761-	51
2008	3,628	211	6		0	211-	6-
2009	9,338	1,665	18	916	10	749-	8-
2010	6,428	2,480	39	1,372	21	1,108-	17-
2011	3,947	1,059	27	154	4	905-	23-
TOTAL	61,105	14,303	23	3,313	5	10,989-	18-

THREE-YEAR MOVING AVERAGES

00-02	8,815	393	4	14	0	379-	4-
01-03	7,880	1,772	22	41	1	1,731-	22-
02-04	5,578	2,159	39	186	3	1,973-	35-
03-05	3,235	1,692	52	171	5	1,520-	47-
04-06	2,552	1,228	48	153	6	1,075-	42-
05-07	1,454	1,101	76	105	7	996-	68-
06-08	1,747	949	54	105	6	843-	48-
07-09	3,826	976	26	402	11	574-	15-
08-10	6,465	1,452	22	763	12	690-	11-
09-11	6,571	1,735	26	814	12	921-	14-

FIVE-YEAR AVERAGE

07-11	4,371	1,293	30	546	12	747-	17-
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PACIFICORP  
IDAHO PROPERTY

ACCOUNT 390 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2003	18,560	19,887	107		0	19,887-	107-
2004	48,856	6,943	14		0	6,943-	14-
2005	107,625	26,284	24		0	26,284-	24-
2006	51,700	12,651	24		0	12,651-	24-
2007	170,416	52,007	31		0	52,007-	31-
2008	196,800	852	0		0	852-	0
2009	47,548	760	2		0	760-	2-
2010	585	146	25		0	146-	25-
2011	76,759	10,026	13		0	10,026-	13-
TOTAL	718,847	129,556	18		0	129,556-	18-

THREE-YEAR MOVING AVERAGES

03-05	58,347	17,705	30		0	17,705-	30-
04-06	69,394	15,293	22		0	15,293-	22-
05-07	109,914	30,314	28		0	30,314-	28-
06-08	139,639	21,837	16		0	21,837-	16-
07-09	138,254	17,873	13		0	17,873-	13-
08-10	81,644	586	1		0	586-	1-
09-11	41,630	3,644	9		0	3,644-	9-

FIVE-YEAR AVERAGE

07-11	98,421	12,758	13		0	12,758-	13-
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PACIFICORP  
IDAHO PROPERTY

ACCOUNT 392.01 TRANSPORTATION EQUIPMENT - LIGHT TRUCKS AND VANS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1999	120,045		0	6,759	6	6,759	6
2000	187,632		0	11,726	6	11,726	6
2001	126,057		0	8,544	7	8,544	7
2002	254,494		0	24,483	10	24,483	10
2003	39,003		0	692	2	692	2
2004	64,870		0	3,100	5	3,100	5
2005	179,802		0	32,048	18	32,048	18
2006	89,374		0	7,323	8	7,323	8
2007	50,566		0	2,448	5	2,448	5
2008	142,770		0	28,273	20	28,273	20
2009	220,081		0	9,562	4	9,562	4
2010	141,653		0	12,629	9	12,629	9
2011	23,650		0	2,121	9	2,121	9
TOTAL	1,639,996		0	149,709	9	149,709	9

THREE-YEAR MOVING AVERAGES

99-01	144,578		0	9,010	6	9,010	6
00-02	189,394		0	14,918	8	14,918	8
01-03	139,851		0	11,240	8	11,240	8
02-04	119,456		0	9,425	8	9,425	8
03-05	94,558		0	11,947	13	11,947	13
04-06	111,349		0	14,157	13	14,157	13
05-07	106,581		0	13,940	13	13,940	13
06-08	94,237		0	12,681	13	12,681	13
07-09	137,806		0	13,428	10	13,428	10
08-10	168,168		0	16,821	10	16,821	10
09-11	128,461		0	8,104	6	8,104	6

FIVE-YEAR AVERAGE

07-11	115,744		0	11,007	10	11,007	10
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PACIFICORP  
IDAHO PROPERTY

ACCOUNT 392.05 TRANSPORTATION EQUIPMENT - MEDIUM TRUCKS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1999	147,163		0	8,286	6	8,286	6
2000	162,468		0	10,258	6	10,258	6
2001	14,438		0	979	7	979	7
2002	205,218		0	29,898	15	29,898	15
2003	7,197		0	700	10	700	10
2004	128,809		0	26,045	20	26,045	20
2005	120,549		0	24,231	20	24,231	20
2006	235,560		0	21,693	9	21,693	9
2007	42,915		0	5,672	13	5,672	13
2008	34,983		0	761	2	761	2
2009	107,554		0	6,522	6	6,522	6
2010	29,744		0	2,895	10	2,895	10
2011							
TOTAL	1,236,597		0	137,939	11	137,939	11

THREE-YEAR MOVING AVERAGES

99-01	108,023		0	6,508	6	6,508	6
00-02	127,375		0	13,712	11	13,712	11
01-03	75,618		0	10,525	14	10,525	14
02-04	113,741		0	18,881	17	18,881	17
03-05	85,518		0	16,992	20	16,992	20
04-06	161,639		0	23,990	15	23,990	15
05-07	133,008		0	17,199	13	17,199	13
06-08	104,486		0	9,375	9	9,375	9
07-09	61,817		0	4,318	7	4,318	7
08-10	57,427		0	3,393	6	3,393	6
09-11	45,766		0	3,139	7	3,139	7

FIVE-YEAR AVERAGE

07-11	43,039		0	3,170	7	3,170	7
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PACIFICORP  
IDAHO PROPERTY

ACCOUNT 392.09 TRANSPORTATION EQUIPMENT - TRAILERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1999	28,768		0	3,240	11	3,240	11
2000	20,100		0	2,538	13	2,538	13
2001	48,542		0	6,580	14	6,580	14
2002	43,366		0	6,728	16	6,728	16
2003	975		0	668-	69-	668-	69-
2004	10,154		0	4,184	41	4,184	41
2005	46,548		0		0		0
2006	6,839		0	1,787	26	1,787	26
2007	5,513		0	2,178	40	2,178	40
2008	7,488		0	365	5	365	5
2009	32,733		0	2,202	7	2,202	7
2010							
2011				826-		826-	
TOTAL	251,026		0	28,309	11	28,309	11

THREE-YEAR MOVING AVERAGES

99-01	32,470		0	4,119	13	4,119	13
00-02	37,336		0	5,282	14	5,282	14
01-03	30,961		0	4,213	14	4,213	14
02-04	18,165		0	3,415	19	3,415	19
03-05	19,226		0	1,172	6	1,172	6
04-06	21,181		0	1,990	9	1,990	9
05-07	19,633		0	1,322	7	1,322	7
06-08	6,613		0	1,443	22	1,443	22
07-09	15,245		0	1,582	10	1,582	10
08-10	13,407		0	856	6	856	6
09-11	10,911		0	459	4	459	4

FIVE-YEAR AVERAGE

07-11	9,147		0	784	9	784	9
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PACIFICORP  
IDAHO PROPERTY

ACCOUNT 396.03 LIGHT POWER OPERATED EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2002	198,750		0	15,989	8	15,989	8
2003	193,370		0	1,033-	1-	1,033-	1-
2004	72,878		0	36,517	50	36,517	50
2005				1,781-		1,781-	
2006	118,098		0	17,256	15	17,256	15
2007	231,253		0	36,055	16	36,055	16
2008	214,108		0	36,510	17	36,510	17
2009	86,903		0	4,263	5	4,263	5
2010				2,174-		2,174-	
2011	237,223		0	16,628	7	16,628	7
TOTAL	1,352,584		0	158,230	12	158,230	12

THREE-YEAR MOVING AVERAGES

02-04	154,999		0	17,158	11	17,158	11
03-05	88,749		0	11,235	13	11,235	13
04-06	63,659		0	17,331	27	17,331	27
05-07	116,450		0	17,177	15	17,177	15
06-08	187,820		0	29,940	16	29,940	16
07-09	177,422		0	25,609	14	25,609	14
08-10	100,337		0	12,866	13	12,866	13
09-11	108,042		0	6,239	6	6,239	6

FIVE-YEAR AVERAGE

07-11	153,898		0	18,256	12	18,256	12
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PACIFICORP  
IDAHO PROPERTY

ACCOUNT 396.07 HEAVY POWER OPERATED EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1999	549,658		0	41,265	8	41,265	8
2000	1,034,165		0	86,466	8	86,466	8
2001	86,303		0	7,800	9	7,800	9
2002	254,341		0	59,850	24	59,850	24
2003	324,836		0	63,113	19	63,113	19
2004	168,799		0	57,310	34	57,310	34
2005	269,676		0	61,435	23	61,435	23
2006	48,751		0	8,584	18	8,584	18
2007	478,126		0	64,554	14	64,554	14
2008	398,699		0	35,681	9	35,681	9
2009				395-		395-	
2010	191,787		0	13,315	7	13,315	7
2011	474,241		0	44,516	9	44,516	9
TOTAL	4,279,382		0	543,494	13	543,494	13

THREE-YEAR MOVING AVERAGES

99-01	556,709		0	45,177	8	45,177	8
00-02	458,270		0	51,372	11	51,372	11
01-03	221,826		0	43,588	20	43,588	20
02-04	249,325		0	60,091	24	60,091	24
03-05	254,437		0	60,620	24	60,620	24
04-06	162,409		0	42,443	26	42,443	26
05-07	265,518		0	44,858	17	44,858	17
06-08	308,525		0	36,273	12	36,273	12
07-09	292,275		0	33,280	11	33,280	11
08-10	196,829		0	16,200	8	16,200	8
09-11	222,009		0	19,145	9	19,145	9

FIVE-YEAR AVERAGE

07-11	308,571		0	31,534	10	31,534	10
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ARIZONA, COLORADO AND MONTANA PROPERTY



PACIFICORP  
 ARIZONA, COLORADO AND MONTANA PROPERTY  
 ACCOUNT 390 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1993		2,883				2,883-	
1994							
1995							
1996							
1997							
1998	107,839		0		0		0
1999							
2000							
2001							
2002	579		0		0		0
2003							
2004							
2005							
2006							
2007							
2008							
2009	427-		0		0		0
2010							
2011							
TOTAL	107,991	2,883	3		0	2,883-	3-

THREE-YEAR MOVING AVERAGES

93-95		961				961-	
94-96							
95-97							
96-98	35,946		0		0		0
97-99	35,946		0		0		0
98-00	35,946		0		0		0
99-01							
00-02	193		0		0		0
01-03	193		0		0		0
02-04	193		0		0		0
03-05							
04-06							
05-07							
06-08							
07-09	142-		0		0		0

PACIFICORP  
ARIZONA, COLORADO AND MONTANA PROPERTY

ACCOUNT 390 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
08-10	142-		0		0		0
09-11	142-		0		0		0
FIVE-YEAR AVERAGE							
07-11	85-		0		0		0

PACIFICORP  
ARIZONA, COLORADO AND MONTANA PROPERTY

ACCOUNT 392.01 TRANSPORTATION EQUIPMENT - LIGHT TRUCKS AND VANS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1998	252,079		0	439	0	439	0
1999							
2000	16,057		0	545	3	545	3
2001	5,201		0	1,311	25	1,311	25
2002	23,340		0	6,125-	26-	6,125-	26-
2003	18,224		0		0		0
2004							
2005	14,823		0	4,534	31	4,534	31
2006	39,828		0	1,417	4	1,417	4
2007	5,368		0		0		0
2008	28,703		0	1,005	3	1,005	3
2009				1,252		1,252	
2010	5,855		0	5,380	92	5,380	92
2011	8,738		0	613	7	613	7
TOTAL	418,216		0	10,370	2	10,370	2

THREE-YEAR MOVING AVERAGES

98-00	89,379		0	328	0	328	0
99-01	7,086		0	619	9	619	9
00-02	14,866		0	1,423-	10-	1,423-	10-
01-03	15,588		0	1,605-	10-	1,605-	10-
02-04	13,855		0	2,042-	15-	2,042-	15-
03-05	11,016		0	1,511	14	1,511	14
04-06	18,217		0	1,984	11	1,984	11
05-07	20,006		0	1,984	10	1,984	10
06-08	24,633		0	807	3	807	3
07-09	11,357		0	752	7	752	7
08-10	11,519		0	2,546	22	2,546	22
09-11	4,864		0	2,415	50	2,415	50

FIVE-YEAR AVERAGE

07-11	9,733		0	1,650	17	1,650	17
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PACIFICORP  
ARIZONA, COLORADO AND MONTANA PROPERTY

ACCOUNT 392.05 TRANSPORTATION EQUIPMENT - MEDIUM TRUCKS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1998	114,584		0	71	0	71	0
1999							
2000	33,672		0		0		0
2001	14,426		0	3,636	25	3,636	25
2002	17,653		0	609	3	609	3
2003	9,338		0		0		0
2004	12,125		0	4,791	40	4,791	40
2005							
2006	2,695		0		0		0
2007	30,546		0		0		0
2008	31,869		0	120	0	120	0
2009							
2010	33,056		0		0		0
2011							
TOTAL	299,964		0	9,228	3	9,228	3

THREE-YEAR MOVING AVERAGES

98-00	49,419	0	24	0	24	0
99-01	16,033	0	1,212	8	1,212	8
00-02	21,917	0	1,415	6	1,415	6
01-03	13,806	0	1,415	10	1,415	10
02-04	13,039	0	1,800	14	1,800	14
03-05	7,154	0	1,597	22	1,597	22
04-06	4,940	0	1,597	32	1,597	32
05-07	11,080	0		0		0
06-08	21,703	0	40	0	40	0
07-09	20,805	0	40	0	40	0
08-10	21,642	0	40	0	40	0
09-11	11,019	0		0		0

FIVE-YEAR AVERAGE

07-11	19,094	0	24	0	24	0
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PACIFICORP  
ARIZONA, COLORADO AND MONTANA PROPERTY

ACCOUNT 392.09 TRANSPORTATION EQUIPMENT - TRAILERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1998	119,440		0		0		0
1999							
2000							
2001							
2002							
2003	540		0		0		0
2004							
2005							
2006							
2007							
2008	14,167		0		0		0
2009							
2010	30,240		0		0		0
2011							
TOTAL	164,387		0		0		0
THREE-YEAR MOVING AVERAGES							
98-00	39,813		0		0		0
99-01							
00-02							
01-03	180		0		0		0
02-04	180		0		0		0
03-05	180		0		0		0
04-06							
05-07							
06-08	4,722		0		0		0
07-09	4,722		0		0		0
08-10	14,802		0		0		0
09-11	10,080		0		0		0
FIVE-YEAR AVERAGE							
07-11	8,881		0		0		0



PACIFICORP  
ARIZONA, COLORADO AND MONTANA PROPERTY

ACCOUNT 396.07 HEAVY POWER OPERATED EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1994	3,472		0		0		0
1995							
1996	64,605		0	22,612	35	22,612	35
1997							
1998	1,604,031		0	41,870	3	41,870	3
1999							
2000	99,405		0		0		0
2001	80,090		0		0		0
2002	63,590		0		0		0
2003	11,416		0		0		0
2004	28,129		0	8,147	29	8,147	29
2005	59,586		0		0		0
2006	3,843		0	983	26	983	26
2007							
2008	5,414		0		0		0
2009	11,641		0	2,122	18	2,122	18
2010	89,162		0	14,387	16	14,387	16
2011							
TOTAL	2,124,384		0	90,121	4	90,121	4

THREE-YEAR MOVING AVERAGES

94-96	22,692		0	7,537	33	7,537	33
95-97	21,535		0	7,537	35	7,537	35
96-98	556,212		0	21,494	4	21,494	4
97-99	534,677		0	13,957	3	13,957	3
98-00	567,812		0	13,957	2	13,957	2
99-01	59,832		0		0		0
00-02	81,028		0		0		0
01-03	51,699		0		0		0
02-04	34,378		0	2,716	8	2,716	8
03-05	33,044		0	2,716	8	2,716	8
04-06	30,519		0	3,043	10	3,043	10
05-07	21,143		0	328	2	328	2
06-08	3,086		0	328	11	328	11
07-09	5,685		0	707	12	707	12

PACIFICORP  
ARIZONA, COLORADO AND MONTANA PROPERTY

ACCOUNT 396.07 HEAVY POWER OPERATED EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE		
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT	
THREE-YEAR MOVING AVERAGES								
08-10	35,406		0	5,503	16	5,503	16	
09-11	33,601		0	5,503	16	5,503	16	
FIVE-YEAR AVERAGE								
07-11	21,243		0	3,302	16	3,302	16	



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UTAH MINING



PACIFICORP  
UTAH MINING

ACCOUNT 399.3 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1992	35,500		0	649-	2-	649-	2-
1993							
1994		1,497				1,497-	
1995	8,427	5,371	64		0	5,371-	64-
1996	2,409,799	41-	0		0	41	0
1997							
1998	805,550		0		0		0
1999	110,142		0		0		0
2000	2,000,355		0	287,890	14	287,890	14
2001				865,376		865,376	
2002	7,020		0		0		0
2003							
2004	16,175		0		0		0
2005	33,175	3,620	11		0	3,620-	11-
2006							
2007	69,266	15,000	22		0	15,000-	22-
2008	7,146	3,720	52		0	3,720-	52-
2009	2,017	19,464	965		0	19,464-	965-
2010							
2011	108,636	5,110	5		0	5,110-	5-
TOTAL	5,613,209	53,741	1	1,152,617	21	1,098,876	20

THREE-YEAR MOVING AVERAGES

92-94	11,833	499	4	216-	2-	715-	6-
93-95	2,809	2,289	81		0	2,289-	81-
94-96	806,075	2,276	0		0	2,276-	0
95-97	806,075	1,777	0		0	1,777-	0
96-98	1,071,783	14-	0		0	14	0
97-99	305,230		0		0		0
98-00	972,015		0	95,963	10	95,963	10
99-01	703,499		0	384,422	55	384,422	55
00-02	669,125		0	384,422	57	384,422	57
01-03	2,340		0	288,459		288,459	
02-04	7,732		0		0		0
03-05	16,450	1,207	7		0	1,207-	7-
04-06	16,450	1,207	7		0	1,207-	7-
05-07	34,147	6,207	18		0	6,207-	18-
06-08	25,471	6,240	24		0	6,240-	24-
07-09	26,143	12,728	49		0	12,728-	49-

PACIFICORP  
 UTAH MINING

ACCOUNT 399.3 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
08-10	3,054	7,728	253		0	7,728-	253-
09-11	36,884	8,191	22		0	8,191-	22-
FIVE-YEAR AVERAGE							
07-11	37,413	8,659	23		0	8,659-	23-

PACIFICORP

ACCOUNT 399.41 SURFACE PROCESSING EQUIPMENT - PREP PLANT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2000	963,656		0	159,500	17	159,500	17
2001							
2002							
2003							
2004							
2005	136,569		0		0		0
2006							
2007							
2008	166,339		0		0		0
2009	24,376		0		0		0
2010	68,500		0		0		0
2011	150,851		0		0		0
TOTAL	1,510,291		0	159,500	11	159,500	11
THREE-YEAR MOVING AVERAGES							
00-02	321,219		0	53,167	17	53,167	17
01-03							
02-04							
03-05	45,523		0		0		0
04-06	45,523		0		0		0
05-07	45,523		0		0		0
06-08	55,446		0		0		0
07-09	63,572		0		0		0
08-10	86,405		0		0		0
09-11	81,242		0		0		0
FIVE-YEAR AVERAGE							
07-11	82,013		0		0		0



PACIFICORP

ACCOUNT 399.45 UNDERGROUND EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1999	19,342,951		0	399,540	2	399,540	2
2000	14,199,818		0	112,800	1	112,800	1
2001	569,756		0	292,228	51	292,228	51
2002	11,475,976		0	76,657	1	76,657	1
2003	5,814,671		0	169,882	3	169,882	3
2004	1,147,217		0	453,163	40	453,163	40
2005	1,791,472		0	130,970	7	130,970	7
2006	1,330,577		0	47,353-	4-	47,353-	4-
2007	5,491,160		0	443,677	8	443,677	8
2008	3,988,199		0	728,497	18	728,497	18
2009	4,594,934		0	228,848	5	228,848	5
2010	1,771,767		0	36,900	2	36,900	2
2011	4,375,276		0	128,350	3	128,350	3
TOTAL	75,893,775		0	3,154,160	4	3,154,160	4

THREE-YEAR MOVING AVERAGES

99-01	11,370,842		0	268,189	2	268,189	2
00-02	8,748,517		0	160,562	2	160,562	2
01-03	5,953,468		0	179,589	3	179,589	3
02-04	6,145,955		0	233,234	4	233,234	4
03-05	2,917,787		0	251,338	9	251,338	9
04-06	1,423,089		0	178,927	13	178,927	13
05-07	2,871,070		0	175,765	6	175,765	6
06-08	3,603,312		0	374,940	10	374,940	10
07-09	4,691,431		0	467,008	10	467,008	10
08-10	3,451,633		0	331,415	10	331,415	10
09-11	3,580,659		0	131,366	4	131,366	4

FIVE-YEAR AVERAGE

07-11	4,044,267		0	313,255	8	313,255	8
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PACIFICORP

ACCOUNT 399.46 LONGWALL EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1999	133,494		0		0		0
2000	1,462,510		0	62,395	4	62,395	4
2001	17,143,695	19,069	0	38,947	0	19,878	0
2002	513,988	4,263-	1-		0	4,263	1
2003							
2004	2,809,115		0	1,349,757	48	1,349,757	48
2005	1,069,260		0		0		0
2006							
2007							
2008	133,830		0		0		0
2009							
2010	25,216,904	29,874	0	2,385,000	9	2,355,126	9
2011	2,631,424	49,050	2	1,979	0	47,071-	2-
TOTAL	51,114,220	93,730	0	3,838,078	8	3,744,347	7

THREE-YEAR MOVING AVERAGES

99-01	6,246,566	6,356	0	33,781	1	27,424	0
00-02	6,373,398	4,935	0	33,781	1	28,845	0
01-03	5,885,894	4,935	0	12,982	0	8,047	0
02-04	1,107,701	1,421-	0	449,919	41	451,340	41
03-05	1,292,792		0	449,919	35	449,919	35
04-06	1,292,792		0	449,919	35	449,919	35
05-07	356,420		0		0		0
06-08	44,610		0		0		0
07-09	44,610		0		0		0
08-10	8,450,245	9,958	0	795,000	9	785,042	9
09-11	9,282,776	26,308	0	795,660	9	769,352	8

FIVE-YEAR AVERAGE

07-11	5,596,432	15,785	0	477,396	9	461,611	8
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PACIFICORP

ACCOUNT 399.51 VEHICLES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1992	4,536-		0		0		0
1993							
1994	38,156		0		0		0
1995	13,330		0		0		0
1996	175,700		0	5,982	3	5,982	3
1997							
1998	234,758		0		0		0
1999	272,509		0	20,321	7	20,321	7
2000	52,897		0		0		0
2001	13,155		0		0		0
2002	182,549		0	4,433	2	4,433	2
2003	13,767		0	3,435	25	3,435	25
2004	18,430		0		0		0
2005	118,099		0	7,918	7	7,918	7
2006	21,025		0		0		0
2007	201,724		0	14,351	7	14,351	7
2008	27,420		0	2,215	8	2,215	8
2009	46,030		0	975	2	975	2
2010	26,609		0	9,196	35	9,196	35
2011							
TOTAL	1,451,619		0	68,826	5	68,826	5

THREE-YEAR MOVING AVERAGES

92-94	11,207		0		0		0
93-95	17,162		0		0		0
94-96	75,728		0	1,994	3	1,994	3
95-97	63,010		0	1,994	3	1,994	3
96-98	136,819		0	1,994	1	1,994	1
97-99	169,089		0	6,774	4	6,774	4
98-00	186,721		0	6,774	4	6,774	4
99-01	112,854		0	6,774	6	6,774	6
00-02	82,867		0	1,478	2	1,478	2
01-03	69,823		0	2,623	4	2,623	4
02-04	71,582		0	2,623	4	2,623	4
03-05	50,099		0	3,784	8	3,784	8
04-06	52,518		0	2,639	5	2,639	5
05-07	113,616		0	7,423	7	7,423	7
06-08	83,389		0	5,522	7	5,522	7
07-09	91,725		0	5,847	6	5,847	6

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ACCOUNT 399.51 VEHICLES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
08-10	33,353		0	4,129	12	4,129	12
09-11	24,213		0	3,390	14	3,390	14
FIVE-YEAR AVERAGE							
07-11	60,357		0	5,347	9	5,347	9

PACIFICORP

ACCOUNT 399.52 HEAVY CONSTRUCTION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1993	72,229-		0		0		0
1994	62,399		0		0		0
1995	72,229		0		0		0
1996							
1997							
1998	206,039		0		0		0
1999	401,136		0	6,044	2	6,044	2
2000	1,645,443		0	4,100	0	4,100	0
2001	1,934,943		0	179,200	9	179,200	9
2002							
2003				30,000		30,000	
2004	327,553		0		0		0
2005	140,674		0		0		0
2006							
2007	91,823		0		0		0
2008	38,310		0	4,500	12	4,500	12
2009	11,914		0	1,500	13	1,500	13
2010	152,962		0		0		0
2011							
TOTAL	5,013,197		0	225,344	4	225,344	4

THREE-YEAR MOVING AVERAGES

93-95	20,800		0		0		0
94-96	44,876		0		0		0
95-97	24,076		0		0		0
96-98	68,680		0		0		0
97-99	202,392		0	2,015	1	2,015	1
98-00	750,873		0	3,381	0	3,381	0
99-01	1,327,174		0	63,115	5	63,115	5
00-02	1,193,462		0	61,100	5	61,100	5
01-03	644,981		0	69,733	11	69,733	11
02-04	109,184		0	10,000	9	10,000	9
03-05	156,076		0	10,000	6	10,000	6
04-06	156,076		0		0		0
05-07	77,499		0		0		0
06-08	43,378		0	1,500	3	1,500	3
07-09	47,349		0	2,000	4	2,000	4

PACIFICORP

ACCOUNT 399.52 HEAVY CONSTRUCTION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
08-10	67,729		0	2,000	3	2,000	3
09-11	54,958		0	500	1	500	1
FIVE-YEAR AVERAGE							
07-11	59,002		0	1,200	2	1,200	2

PACIFICORP

ACCOUNT 399.6 MISCELLANEOUS EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1992	9,729		0		0		0
1993	1,444		0		0		0
1994	113,397		0	1,696	1	1,696	1
1995	232,548		0		0		0
1996	378,212		0	3,000	1	3,000	1
1997	63,805		0		0		0
1998	863,694		0		0		0
1999	358,084		0	9,643	3	9,643	3
2000	197,772		0	118	0	118	0
2001	48,603		0		0		0
2002	318,213		0		0		0
2003	92,948		0	1,100	1	1,100	1
2004	12,269		0	3,000	24	3,000	24
2005	329,682		0	2,125	1	2,125	1
2006	96,562		0	30,806	32	30,806	32
2007	217,418		0		0		0
2008	315,652		0		0		0
2009	116,122		0		0		0
2010	43,443		0		0		0
2011	45,082	1,056	2	600	1	456-	1-
TOTAL	3,854,681	1,056	0	52,088	1	51,032	1

THREE-YEAR MOVING AVERAGES

92-94	41,523		0	565	1	565	1
93-95	115,796		0	565	0	565	0
94-96	241,386		0	1,565	1	1,565	1
95-97	224,855		0	1,000	0	1,000	0
96-98	435,237		0	1,000	0	1,000	0
97-99	428,528		0	3,214	1	3,214	1
98-00	473,184		0	3,254	1	3,254	1
99-01	201,487		0	3,254	2	3,254	2
00-02	188,196		0	39	0	39	0
01-03	153,255		0	367	0	367	0
02-04	141,143		0	1,367	1	1,367	1
03-05	144,966		0	2,075	1	2,075	1
04-06	146,171		0	11,977	8	11,977	8
05-07	214,554		0	10,977	5	10,977	5
06-08	209,877		0	10,269	5	10,269	5
07-09	216,397		0		0		0

PACIFICORP

ACCOUNT 399.6 MISCELLANEOUS EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
08-10	158,406		0		0		0
09-11	68,216	352	1	200	0	152-	0
FIVE-YEAR AVERAGE							
07-11	147,543	211	0	120	0	91-	0



PACIFICORP

ACCOUNT 399.61 COMPUTER EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1994	61,192		0		0		0
1995	497,678		0	2,500	1	2,500	1
1996	154,381		0		0		0
1997	36,187		0		0		0
1998	285,888		0		0		0
1999	2,216		0	1,044	47	1,044	47
2000	107,928		0	533	0	533	0
2001	57,814		0		0		0
2002	1,141,000		0		0		0
2003	15,770		0		0		0
2004							
2005	376,466		0		0		0
2006							
2007	6,797		0		0		0
2008	71,322		0		0		0
2009	22,807		0		0		0
2010							
2011	206,590		0		0		0
TOTAL	3,044,037		0	4,077	0	4,077	0

THREE-YEAR MOVING AVERAGES

94-96	237,750		0	833	0	833	0
95-97	229,415		0	833	0	833	0
96-98	158,819		0		0		0
97-99	108,097		0	348	0	348	0
98-00	132,011		0	526	0	526	0
99-01	55,986		0	526	1	526	1
00-02	435,581		0	178	0	178	0
01-03	404,861		0		0		0
02-04	385,590		0		0		0
03-05	130,745		0		0		0
04-06	125,489		0		0		0
05-07	127,754		0		0		0
06-08	26,040		0		0		0
07-09	33,642		0		0		0

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ACCOUNT 399.61 COMPUTER EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
08-10	31,377		0		0		0
09-11	76,466		0		0		0
FIVE-YEAR AVERAGE							
07-11	61,503		0		0		0

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ACCOUNT 399.7 MINE DEVELOPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1992	1,007,868	5,487	1	577	0	4,910-	0
1993	399,117		0		0		0
1994							
1995							
1996	1,509,303		0		0		0
1997							
1998							
1999							
2000							
2001							
2002							
2003							
2004							
2005							
2006							
2007							
2008							
2009							
2010							
2011							
TOTAL	2,916,287	5,487	0	577	0	4,910-	0

THREE-YEAR MOVING AVERAGES

92-94	468,995	1,829	0	192	0	1,637-	0
93-95	133,039		0		0		0
94-96	503,101		0		0		0
95-97	503,101		0		0		0
96-98	503,101		0		0		0
97-99							
98-00							
99-01							
00-02							
01-03							
02-04							
03-05							
04-06							
05-07							
06-08							
07-09							

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ACCOUNT 399.7 MINE DEVELOPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
	08-10						
	09-11						
FIVE-YEAR AVERAGE							
	07-11						



III-840

## DEPRECIATION CALCULATIONS



III-841

PRODUCTION PLANT





PACIFICORP

ACCOUNT 310.2 LAND RIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CHOLLA						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 12-2042						
NET SALVAGE PERCENT.. 0						
2008	1,201,891.85	121,932	121,464	1,080,428	31.00	34,853
	1,201,891.85	121,932	121,464	1,080,428		34,853
DAVE JOHNSTON						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 12-2027						
NET SALVAGE PERCENT.. 0						
1972	94,403.45	67,188	60,836	33,567	16.00	2,098
1992	5,566.81	3,058	2,769	2,798	16.00	175
	99,970.26	70,246	63,605	36,365		2,273
HUNTER						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 12-2042						
NET SALVAGE PERCENT.. 0						
1978	73,362.47	38,103	40,719	32,644	31.00	1,053
1983	172,975.07	82,853	88,541	84,434	31.00	2,724
	246,337.54	120,956	129,260	117,078		3,777
JIM BRIDGER						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 12-2037						
NET SALVAGE PERCENT.. 0						
1976	276,651.77	159,694	175,070	101,582	26.00	3,907
1979	4,026.00	2,237	2,452	1,574	26.00	61
1990	433.33	196	215	218	26.00	8
	281,111.10	162,127	177,737	103,374		3,976

PACIFICORP

ACCOUNT 310.2 LAND RIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NAUGHTON						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 12-2029						
NET SALVAGE PERCENT.. 0						
1963	15,015.87	10,951	11,039	3,977	18.00	221
	15,015.87	10,951	11,039	3,977		221
WYODAK						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 12-2039						
NET SALVAGE PERCENT.. 0						
1978	39,348.80	21,434	22,027	17,322	28.00	619
1983	125,448.00	63,278	65,027	60,421	28.00	2,158
	164,796.80	84,712	87,054	77,743		2,777
BLUNDELL - GEOTHERMAL						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 12-2037						
NET SALVAGE PERCENT.. 0						
1990	26,725,454.50	12,096,742	14,285,985	12,439,470	26.00	478,441
1991	8,611,000.00	3,796,245	4,483,281	4,127,719	26.00	158,758
2001	546,652.37	157,255	185,715	360,938	26.00	13,882
	35,883,106.87	16,050,242	18,954,981	16,928,126		651,081
	37,892,230.29	16,621,166	19,545,140	18,347,091		698,958
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 26.2						1.84

PACIFICORP

ACCOUNT 311 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CARBON						
INTERIM SURVIVOR CURVE.. IOWA 90-R2						
PROBABLE RETIREMENT YEAR.. 4-2015						
NET SALVAGE PERCENT.. -48						
1954	2,178,370.43	3,036,546	1,559,728	1,664,261	3.29	505,854
1955	17,755.49	24,728	12,702	13,577	3.29	4,127
1956	132.86	185	95	102	3.29	31
1957	1,725,472.30	2,398,051	1,231,763	1,321,936	3.30	400,587
1958	1,461.98	2,030	1,043	1,121	3.30	340
1959	1,934.31	2,683	1,378	1,485	3.30	450
1960	11,505.81	15,940	8,188	8,841	3.30	2,679
1963	26,890.58	37,123	19,068	20,730	3.30	6,282
1964	2,063.97	2,846	1,462	1,593	3.30	483
1966	5,396.95	7,421	3,812	4,176	3.30	1,265
1967	98.15	135	69	76	3.31	23
1968	2,932.58	4,019	2,064	2,276	3.31	688
1969	993.45	1,359	698	772	3.31	233
1970	8,694.40	11,877	6,101	6,767	3.31	2,044
1971	492.11	671	345	384	3.31	116
1972	1,421.46	1,935	994	1,110	3.31	335
1975	138,118.18	186,817	95,959	108,456	3.31	32,766
1976	381,075.23	514,264	264,153	299,839	3.31	90,586
1977	216,045.11	290,845	149,393	170,354	3.31	51,466
1978	58,353.79	78,356	40,248	46,116	3.31	13,932
1979	138,236.98	185,114	95,084	109,507	3.31	33,084
1980	115,675.05	154,403	79,309	91,890	3.32	27,678
1981	98,087.88	130,525	67,044	78,126	3.32	23,532
1982	14,402.29	19,103	9,812	11,503	3.32	3,465
1983	132,241.14	174,783	89,778	105,939	3.32	31,909
1984	16,529.67	21,766	11,180	13,284	3.32	4,001
1985	555,899.35	729,030	374,468	448,263	3.32	135,019
1986	481,088.10	628,214	322,683	389,327	3.32	117,267
1987	141,619.35	184,070	94,548	115,049	3.32	34,653
1988	156,441.56	202,316	103,920	127,614	3.32	38,438
1989	61,981.91	79,719	40,948	50,785	3.32	15,297
1990	707,814.46	904,971	464,840	582,725	3.32	175,520
1991	449,068.83	570,445	293,010	371,612	3.32	111,931
1992	1,010,603.19	1,274,704	654,754	840,939	3.32	253,295
1993	220,264.27	275,674	141,600	184,391	3.32	55,539
1994	112,259.75	139,289	71,546	94,598	3.32	28,493
1995	225,334.23	276,917	142,239	191,256	3.32	57,607
1996	289,131.09	351,536	180,567	247,347	3.32	74,502
1997	6,550.31	7,869	4,042	5,653	3.32	1,703
1998	2,672.20	3,166	1,626	2,329	3.32	702

PACIFICORP

ACCOUNT 311 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CARBON						
INTERIM SURVIVOR CURVE.. IOWA 90-R2						
PROBABLE RETIREMENT YEAR.. 4-2015						
NET SALVAGE PERCENT.. -48						
1999	125,213.95	146,054	75,021	110,296	3.32	33,222
2000	190,983.94	218,818	112,396	170,260	3.32	51,283
2001	154,944.87	173,787	89,266	140,052	3.32	42,184
2002	374,140.06	409,315	210,245	343,482	3.32	103,458
2003	177,781.25	188,549	96,849	166,268	3.33	49,930
2004	777,461.77	794,542	408,118	742,525	3.33	222,980
2005	254,594.81	248,504	127,645	249,156	3.33	74,822
2006	483,092.20	444,115	228,121	486,856	3.33	146,203
2007	185,480.40	157,317	80,806	193,705	3.33	58,170
2008	1,667,401.51	1,261,047	647,739	1,820,015	3.33	546,551
2009	777,261.12	491,025	252,216	898,131	3.33	269,709
2010	185,552.60	84,893	43,605	231,012	3.33	69,373
2011	295,056.34	57,009	29,283	407,401	3.33	122,343
	15,364,075.57	17,606,420	9,043,571	13,695,261		4,128,150

CHOLLA  
INTERIM SURVIVOR CURVE.. IOWA 90-R2  
PROBABLE RETIREMENT YEAR.. 12-2042  
NET SALVAGE PERCENT.. -7

1962	265,556.52	174,366	173,697	110,448	27.40	4,031
1978	5,428,970.52	2,999,709	2,988,202	2,820,796	28.77	98,046
1979	22,699.51	12,357	12,310	11,979	28.84	415
1980	2,717,317.85	1,456,266	1,450,680	1,456,850	28.91	50,393
1981	21,695,160.05	11,440,235	11,396,350	11,817,471	28.97	407,921
1982	2,611,823.19	1,354,148	1,348,954	1,445,697	29.03	49,800
1983	529,859.29	269,840	268,805	298,145	29.09	10,249
1984	21,025.42	10,506	10,466	12,032	29.15	413
1985	518,178.45	253,811	252,837	301,614	29.21	10,326
1986	12,943.00	6,209	6,185	7,664	29.26	262
1987	305,526.76	143,290	142,740	184,173	29.32	6,281
1988	509,753.09	233,528	232,632	312,804	29.37	10,650
1989	1,457,001.68	651,129	648,631	910,361	29.42	30,944
1990	65,570.73	28,533	28,424	41,737	29.47	1,416
1992	53,128.00	21,802	21,718	35,129	29.56	1,188
1994	358,474.26	137,455	136,928	246,640	29.65	8,318
1996	482,525.61	170,860	170,205	346,098	29.74	11,637
1999	31,031.85	9,467	9,431	23,773	29.86	796
2000	288,346.87	82,890	82,572	225,959	29.89	7,560

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ACCOUNT 311 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CHOLLA						
INTERIM SURVIVOR CURVE.. IOWA 90-R2						
PROBABLE RETIREMENT YEAR.. 12-2042						
NET SALVAGE PERCENT.. -7						
2001	3,885,777.92	1,044,393	1,040,387	3,117,396	29.93	104,156
2002	202,784.06	50,495	50,301	166,678	29.97	5,561
2003	527,776.87	120,641	120,178	444,543	30.00	14,818
2004	869,597.96	179,944	179,254	751,216	30.03	25,016
2005	248,651.25	45,722	45,547	220,510	30.07	7,333
2006	353,804.31	56,589	56,372	322,199	30.10	10,704
2007	7,320,094.69	984,154	980,379	6,852,123	30.13	227,419
2008	5,400,556.73	580,807	578,579	5,200,017	30.16	172,414
2009	767,898.79	60,745	60,512	761,140	30.19	25,212
2010	1,199,221.34	58,743	58,518	1,224,649	30.22	40,524
2011	1,672,600.05	28,545	28,436	1,761,247	30.24	58,242
	59,823,656.62	22,667,179	22,580,228	41,431,085		1,402,045

COLSTRIP

INTERIM SURVIVOR CURVE.. IOWA 90-R2  
PROBABLE RETIREMENT YEAR.. 12-2046  
NET SALVAGE PERCENT.. -8

1984	36,784,843.16	17,408,250	21,674,184	18,053,447	32.54	554,808
1986	17,137,603.39	7,765,658	9,668,651	8,839,960	32.69	270,418
1987	67,230.20	29,758	37,050	35,558	32.76	1,085
1988	59,614.57	25,735	32,041	32,342	32.83	985
1989	121,156.43	50,936	63,418	67,431	32.90	2,050
1990	64,792.58	26,492	32,984	36,992	32.96	1,122
1992	200,830.66	77,155	96,062	120,835	33.09	3,652
1993	52,451.01	19,476	24,249	32,398	33.15	977
1994	36,764.96	13,166	16,392	23,314	33.20	702
1995	11,823.18	4,068	5,065	7,704	33.26	232
1996	15,216.84	5,014	6,243	10,191	33.32	306
1997	235,987.26	74,220	92,408	162,458	33.37	4,868
1998	6,949.67	2,077	2,586	4,920	33.42	147
1999	5,168.12	1,460	1,818	3,764	33.47	112
2000	19,570.87	5,197	6,471	14,666	33.52	438
2001	62,209.23	15,408	19,184	48,002	33.57	1,430
2002	14,294.74	3,274	4,076	11,362	33.62	338
2003	1,244,919.74	261,051	325,022	1,019,491	33.66	30,288
2004	42,633.73	8,067	10,044	36,001	33.71	1,068
2005	142,932.70	24,023	29,910	124,457	33.75	3,688
2006	618,192.81	90,079	112,153	555,495	33.79	16,440

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
COLSTRIP						
INTERIM SURVIVOR CURVE.. IOWA 90-R2						
PROBABLE RETIREMENT YEAR.. 12-2046						
NET SALVAGE PERCENT.. -8						
2007	235,583.03	28,812	35,872	218,557	33.83	6,460
2008	83,924.87	8,180	10,185	80,454	33.87	2,375
2009	891,730.24	63,659	79,259	883,810	33.91	26,063
2010	83,744.32	3,680	4,582	85,862	33.95	2,529
2011	723,167.04	10,880	13,546	767,474	33.98	22,586
	58,963,335.35	26,025,775	32,403,454	31,276,948		955,167

CRAIG

INTERIM SURVIVOR CURVE.. IOWA 90-R2  
PROBABLE RETIREMENT YEAR.. 12-2034  
NET SALVAGE PERCENT.. -7

1979	21,077,407.70	13,091,014	13,347,305	9,205,521	21.90	420,343
1980	11,666,810.00	7,150,791	7,290,786	5,192,700	21.94	236,677
1982	5,957.00	3,551	3,621	2,753	22.00	125
1983	59,702.00	35,049	35,735	28,146	22.03	1,278
1984	21,772.00	12,578	12,824	10,472	22.06	475
1985	260,533.00	147,971	150,868	127,902	22.09	5,790
1986	7,667.00	4,277	4,361	3,843	22.12	174
1987	17,975.00	9,835	10,028	9,206	22.15	416
1988	113,779.00	60,995	62,189	59,554	22.18	2,685
1989	152,211.00	79,863	81,427	81,439	22.20	3,668
1990	90,963.00	46,624	47,537	49,794	22.23	2,240
1991	30,419.00	15,210	15,508	17,041	22.25	766
1993	121,672.76	57,554	58,681	71,509	22.30	3,207
1994	129,776.49	59,512	60,677	78,184	22.32	3,503
1995	222,888.55	98,771	100,705	137,786	22.35	6,165
1996	268,283.99	114,579	116,822	170,242	22.37	7,610
1997	78,426.19	32,171	32,801	51,115	22.39	2,283
1999	46,511.28	17,374	17,714	32,053	22.43	1,429
2000	215,923.18	76,346	77,841	153,197	22.45	6,824
2001	13,607.31	4,524	4,613	9,947	22.47	443
2002	36,037.66	11,189	11,408	27,152	22.48	1,208
2003	111,696.19	32,008	32,635	86,880	22.50	3,861
2004	75,467.50	19,686	20,071	60,679	22.52	2,694
2005	81,856.52	19,163	19,538	68,048	22.53	3,020
2006	444,777.19	91,123	92,907	383,005	22.55	16,985
2008	406,489.64	57,065	58,182	376,762	22.58	16,686

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CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CRAIG						
INTERIM SURVIVOR CURVE.. IOWA 90-R2						
PROBABLE RETIREMENT YEAR.. 12-2034						
NET SALVAGE PERCENT.. -7						
2009	386,951.69	40,195	40,982	373,056	22.60	16,507
2010	364,681.71	23,670	24,133	366,076	22.61	16,191
2011	226,749.99	5,144	5,245	237,378	22.62	10,494
	36,736,993.54	21,417,832	21,837,142	17,471,441		793,747
DAVE JOHNSTON						
INTERIM SURVIVOR CURVE.. IOWA 90-R2						
PROBABLE RETIREMENT YEAR.. 12-2027						
NET SALVAGE PERCENT.. -5						
1958	2,401,930.05	1,922,390	1,740,640	781,386	15.05	51,919
1959	7,165.56	5,710	5,170	2,354	15.08	156
1960	957,627.73	759,823	687,986	317,523	15.10	21,028
1961	39,688.24	31,343	28,380	13,293	15.13	879
1962	5,850.04	4,598	4,163	1,979	15.16	131
1963	6,640.40	5,193	4,702	2,270	15.18	150
1964	2,229,064.63	1,734,160	1,570,206	770,312	15.21	50,645
1965	13,063.50	10,110	9,154	4,563	15.23	300
1966	37,594.74	28,928	26,193	13,281	15.26	870
1967	26,492.07	20,270	18,354	9,463	15.28	619
1968	16,916.35	12,866	11,650	6,113	15.30	400
1969	4,963.29	3,752	3,397	1,814	15.32	118
1970	4,959.54	3,725	3,373	1,835	15.34	120
1971	37,087.63	27,665	25,049	13,893	15.36	904
1972	5,613,832.98	4,157,762	3,764,672	2,129,853	15.38	138,482
1973	1,352,311.28	994,176	900,183	519,744	15.40	33,750
1974	465,373.13	339,494	307,397	181,245	15.42	11,754
1975	522,494.36	378,081	342,336	206,283	15.44	13,360
1976	468,849.45	336,363	304,562	187,730	15.46	12,143
1977	511,849.57	364,047	329,629	207,813	15.47	13,433
1978	396,855.33	279,600	253,166	163,533	15.49	10,557
1979	719.31	502	455	301	15.51	19
1980	184,340.90	127,288	115,254	78,304	15.52	5,045
1981	50,557.87	34,526	31,262	21,824	15.54	1,404
1982	109,428.20	73,883	66,898	48,002	15.55	3,087
1983	126,294.78	84,222	76,259	56,350	15.57	3,619
1984	1,295,059.29	852,616	772,006	587,806	15.58	37,728
1985	86,891.26	56,434	51,099	40,137	15.59	2,575
1986	382,469.90	244,755	221,615	179,978	15.61	11,530



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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
DAVE JOHNSTON						
INTERIM SURVIVOR CURVE.. IOWA 90-R2						
PROBABLE RETIREMENT YEAR.. 12-2027						
NET SALVAGE PERCENT.. -5						
1987	394,275.01	248,435	224,947	189,042	15.62	12,103
1988	2,410,937.97	1,494,336	1,353,056	1,178,429	15.63	75,395
1989	1,039,525.02	632,973	573,129	518,372	15.64	33,144
1990	429,307.51	256,485	232,236	218,537	15.65	13,964
1991	1,676,725.84	981,020	888,271	872,291	15.67	55,666
1992	754,456.03	431,722	390,905	401,273	15.68	25,591
1993	2,891,251.81	1,615,235	1,462,525	1,573,290	15.69	100,273
1994	2,907,286.20	1,582,494	1,432,879	1,619,771	15.70	103,170
1995	287,215.30	151,979	137,610	163,966	15.71	10,437
1996	1,171,375.08	600,766	543,967	685,976	15.72	43,637
1997	153,996.71	76,287	69,075	92,622	15.73	5,888
1998	33,017.65	15,747	14,258	20,410	15.74	1,297
1999	12,110,301.77	5,534,941	5,011,647	7,704,170	15.75	489,154
2000	78,509.13	34,241	31,004	51,431	15.75	3,265
2001	232,638.67	96,147	87,057	157,214	15.76	9,976
2002	1,128,287.79	438,292	396,854	787,848	15.77	49,959
2003	481,650.55	174,180	157,712	348,021	15.78	22,055
2004	673,985.88	224,159	202,966	504,719	15.79	31,964
2005	564,577.72	170,213	154,120	438,686	15.79	27,783
2006	1,587,530.08	423,411	383,380	1,283,526	15.80	81,236
2007	526,450.98	120,560	109,162	443,612	15.81	28,059
2008	2,423,128.48	454,664	411,678	2,132,607	15.81	134,890
2009	6,528,147.03	922,417	835,208	6,019,346	15.82	380,490
2010	80,212,487.40	7,156,438	6,479,842	77,743,270	15.83	4,911,135
2011	539,531.07	17,346	15,706	550,802	15.83	34,795
	138,592,968.06	36,748,770	33,274,404	112,248,212		7,112,051

GADSBY

INTERIM SURVIVOR CURVE.. IOWA 90-R2  
PROBABLE RETIREMENT YEAR.. 12-2022  
NET SALVAGE PERCENT.. -14

1951	1,612,713.00	1,541,539	1,838,493
1952	1,502,326.18	1,432,342	1,712,652
1954	19,513.28	18,507	22,245
1955	1,210,224.11	1,144,576	1,379,655
1956	12,409.74	11,704	14,147
1957	11,519.20	10,833	13,132
1958	6,159.04	5,774	7,021

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CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
GADSBY						
INTERIM SURVIVOR CURVE.. IOWA 90-R2						
PROBABLE RETIREMENT YEAR.. 12-2022						
NET SALVAGE PERCENT.. -14						
1959	43,979.11	41,101	50,136			
1961	248.64	231	283			
1965	3,207.69	2,934	3,657			
1966	6,389.85	5,820	7,284			
1967	2,431.90	2,206	2,772			
1970	4,226.15	3,780	4,818			
1972	542,894.47	480,532	618,900			
1973	9,210.86	8,107	10,500			
1974	1,137.71	996	1,297			
1975	47,824.38	41,590	54,520			
1976	1,237,258.66	1,069,041	1,410,475			
1977	153,702.66	131,938	175,221			
1978	53,110.41	45,264	60,546			
1979	84,243.84	71,252	96,038			
1980	233,743.70	196,118	266,468			
1982	22,558.21	18,606	25,716			
1984	3,702.52	2,995	4,221			
1985	517,452.30	414,113	589,896			
1986	588,723.88	465,949	671,145			
1987	87,488.26	68,391	99,737			
1991	320,165.17	236,118	357,095	7,894	10.85	728
1992	1,104,320.25	799,833	1,209,633	49,292	10.86	4,539
1993	312,107.23	221,821	335,472	20,330	10.86	1,872
1994	3,016,726.90	2,099,930	3,175,843	263,225	10.86	24,238
1995	350,819.91	238,565	360,795	39,139	10.87	3,601
1996	218,373.39	144,827	219,030	29,916	10.87	2,752
1997	50,329.79	32,436	49,055	8,321	10.88	765
1998	8,602.12	5,374	8,127	1,679	10.88	154
1999	29,459.18	17,758	26,856	6,727	10.89	618
2000	3,745.67	2,171	3,283	987	10.89	91
2001	11,398.04	6,313	9,548	3,446	10.89	316
2003	288,019.34	142,425	215,397	112,945	10.90	10,362
2004	128,021.81	58,921	89,110	56,835	10.90	5,214
2005	21,084.08	8,878	13,427	10,609	10.91	972
2006	64,722.67	24,489	37,036	36,748	10.91	3,368
2007	70,818.46	23,352	35,317	45,416	10.91	4,163

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
GADSBY						
INTERIM SURVIVOR CURVE.. IOWA 90-R2						
PROBABLE RETIREMENT YEAR.. 12-2022						
NET SALVAGE PERCENT.. -14						
2008	958,827.33	262,423	396,877	696,186	10.92	63,753
2009	77,957.86	16,394	24,794	64,078	10.92	5,868
2011	214,616.13	10,498	15,877	228,786	10.93	20,932
	15,268,515.08	11,588,765	15,723,548	1,682,559		154,306
HAYDEN						
INTERIM SURVIVOR CURVE.. IOWA 90-R2						
PROBABLE RETIREMENT YEAR.. 12-2030						
NET SALVAGE PERCENT.. -6						
1965	1,466,398.17	1,092,995	1,201,704	352,678	17.89	19,714
1976	2,414,435.30	1,651,876	1,816,171	743,130	18.21	40,809
1978	1,521.00	1,020	1,121	491	18.26	27
1979	2,279.00	1,511	1,661	754	18.28	41
1982	299,279.00	191,261	210,284	106,952	18.35	5,828
1983	49,924.00	31,474	34,604	18,315	18.37	997
1984	144,105.00	89,555	98,462	54,289	18.39	2,952
1985	62,466.00	38,229	42,031	24,183	18.41	1,314
1986	4,015.00	2,418	2,658	1,597	18.43	87
1987	31,494.00	18,646	20,501	12,883	18.44	699
1988	5,828.00	3,387	3,724	2,454	18.46	133
1989	9,622.00	5,484	6,029	4,170	18.48	226
1991	8,012.00	4,372	4,807	3,686	18.51	199
1993	108,908.15	56,498	62,117	53,325	18.54	2,876
1994	39,005.10	19,662	21,618	19,728	18.56	1,063
1996	73,638.29	34,780	38,239	39,817	18.59	2,142
1997	60,361.86	27,478	30,211	33,773	18.60	1,816
1998	5,190.59	2,269	2,495	3,007	18.61	162
2000	22,436.85	8,897	9,782	14,001	18.64	751
2001	11,975.41	4,485	4,931	7,763	18.65	416
2002	138,725.89	48,665	53,505	93,544	18.66	5,013
2003	21,698.97	7,052	7,753	15,248	18.68	816
2004	273,958.29	81,566	89,679	200,717	18.69	10,739
2005	18,415.19	4,937	5,428	14,092	18.70	754
2006	545,552.19	128,773	141,581	436,705	18.71	23,341
2007	10,790.47	2,173	2,389	9,049	18.72	483

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HAYDEN						
INTERIM SURVIVOR CURVE.. IOWA 90-R2						
PROBABLE RETIREMENT YEAR.. 12-2030						
NET SALVAGE PERCENT.. -6						
2009	37,978.59	4,638	5,099	35,158	18.74	1,876
2010	48,381.17	3,728	4,099	47,185	18.75	2,517
2011	11,647,609.31	314,218	345,470	12,000,996	18.76	639,712
	17,564,004.79	3,882,047	4,268,155	14,349,690		767,503
HUNTER						
INTERIM SURVIVOR CURVE.. IOWA 90-R2						
PROBABLE RETIREMENT YEAR.. 12-2042						
NET SALVAGE PERCENT.. -9						
1978	61,200,998.41	34,447,906	36,812,786	29,896,303	28.77	1,039,149
1980	22,736,561.33	12,412,739	13,264,885	11,517,967	28.91	398,408
1981	847,126.50	455,054	486,294	437,074	28.97	15,087
1982	45,264.19	23,907	25,548	23,790	29.03	819
1983	98,915,628.55	51,315,994	54,838,883	52,979,152	29.09	1,821,215
1984	40,770.27	20,753	22,178	22,262	29.15	764
1985	510,128.72	254,539	272,013	284,027	29.21	9,724
1986	2,157,831.44	1,054,512	1,126,905	1,225,131	29.26	41,871
1987	1,553,295.18	742,099	793,045	900,047	29.32	30,697
1988	808,058.78	377,108	402,997	477,787	29.37	16,268
1989	844,977.69	384,676	411,084	509,941	29.42	17,333
1990	907,585.67	402,316	429,935	559,333	29.47	18,980
1991	286,150.65	123,268	131,730	180,174	29.52	6,103
1992	247,681.20	103,540	110,648	159,324	29.56	5,390
1993	594,476.84	240,446	256,953	391,027	29.61	13,206
1994	828,847.04	323,758	345,984	557,459	29.65	18,801
1995	1,193,966.48	448,731	479,537	821,887	29.70	27,673
1996	346,645.13	125,040	133,624	244,219	29.74	8,212
1997	493,097.73	170,031	181,704	355,773	29.78	11,947
1998	209,264.57	68,692	73,408	154,691	29.82	5,187
1999	149,384.33	46,427	49,614	113,215	29.86	3,792
2000	108,579.88	31,796	33,979	84,373	29.89	2,823
2001	214,834.66	58,821	62,859	171,311	29.93	5,724
2002	127,837.87	32,428	34,654	104,689	29.97	3,493
2003	573,899.07	133,636	142,810	482,740	30.00	16,091
2004	1,945,643.62	410,132	438,288	1,682,464	30.03	56,026
2005	2,117,677.43	396,676	423,908	1,884,360	30.07	62,666
2006	1,431,168.79	233,185	249,193	1,310,781	30.10	43,548
2007	739,618.70	101,297	108,251	697,933	30.13	23,164

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HUNTER						
INTERIM SURVIVOR CURVE.. IOWA 90-R2						
PROBABLE RETIREMENT YEAR.. 12-2042						
NET SALVAGE PERCENT.. -9						
2008	2,987,784.64	327,329	349,800	2,906,885	30.16	96,382
2009	673,111.24	54,242	57,966	675,725	30.19	22,382
2010	200,107.83	9,985	10,670	207,447	30.22	6,865
2011	903,126.06	15,701	16,779	967,629	30.24	31,998
	206,941,130.49	105,346,764	112,578,914	112,986,918		3,881,788
HUNTINGTON						
INTERIM SURVIVOR CURVE.. IOWA 90-R2						
PROBABLE RETIREMENT YEAR.. 12-2036						
NET SALVAGE PERCENT.. -8						
1974	45,312,286.72	29,115,718	29,049,415	19,887,854	23.46	847,735
1977	25,942,062.81	16,110,862	16,074,174	11,943,254	23.59	506,285
1978	1,103.69	677	675	517	23.64	22
1979	368,549.06	223,066	222,558	175,475	23.68	7,410
1980	5,624,540.57	3,357,925	3,350,278	2,724,226	23.72	114,849
1981	252,274.97	148,443	148,105	124,352	23.76	5,234
1982	2,434,280.65	1,410,734	1,407,521	1,221,502	23.80	51,324
1983	652,577.34	372,203	371,355	333,428	23.84	13,986
1984	813,623.31	456,430	455,391	423,323	23.87	17,735
1985	1,373,228.98	756,582	754,859	728,228	23.91	30,457
1986	1,856,751.19	1,004,110	1,001,823	1,003,468	23.94	41,916
1987	867,758.26	460,033	458,985	478,194	23.97	19,950
1988	135,329.08	70,216	70,056	76,099	24.01	3,169
1989	107,974.02	54,769	54,644	61,968	24.04	2,578
1990	58,752.46	29,092	29,026	34,427	24.07	1,430
1991	190,568.17	91,945	91,736	114,078	24.10	4,734
1992	542,862.69	254,744	254,164	332,128	24.13	13,764
1993	152,526.48	69,448	69,290	95,439	24.16	3,950
1994	571,243.20	251,941	251,367	365,575	24.18	15,119
1995	319,843.08	136,203	135,893	209,538	24.21	8,655
1996	862,759.10	353,769	352,963	578,816	24.23	23,888
1997	159,661.37	62,782	62,639	109,795	24.26	4,526
1998	278,991.06	104,808	104,569	196,741	24.28	8,103
1999	820,666.67	292,920	292,253	594,067	24.31	24,437
2001	519,998.75	164,762	164,387	397,212	24.35	16,313
2002	401,715.55	118,394	118,124	315,728	24.38	12,950
2003	751,669.48	204,193	203,728	608,075	24.40	24,921
2004	1,371,372.74	339,049	338,277	1,142,806	24.42	46,798

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HUNTINGTON						
INTERIM SURVIVOR CURVE.. IOWA 90-R2						
PROBABLE RETIREMENT YEAR.. 12-2036						
NET SALVAGE PERCENT.. -8						
2005	532,416.91	117,699	117,431	457,579	24.44	18,723
2006	12,161,765.08	2,346,384	2,341,041	10,793,666	24.46	441,278
2007	439,780.17	71,971	71,807	403,155	24.47	16,475
2008	6,093,934.09	802,344	800,517	5,780,932	24.49	236,053
2009	3,163,886.71	308,213	307,511	3,109,487	24.51	126,866
2010	86,009.59	5,219	5,207	87,683	24.53	3,575
2011	1,493,779.27	31,588	31,516	1,581,766	24.54	64,457
	116,716,543.27	59,699,236	59,563,288	66,490,579		2,779,665

JIM BRIDGER  
INTERIM SURVIVOR CURVE.. IOWA 90-R2  
PROBABLE RETIREMENT YEAR.. 12-2037  
NET SALVAGE PERCENT.. -10

1974	13,929,445.69	8,975,243	9,839,411	5,482,979	24.32	225,451
1975	12,079,982.00	7,697,063	8,438,163	4,849,817	24.37	199,008
1976	44,468,200.80	28,002,871	30,699,086	18,215,935	24.42	745,943
1977	16,114.00	10,027	10,992	6,733	24.46	275
1978	16,817.00	10,331	11,326	7,173	24.51	293
1979	38,346,063.16	23,238,174	25,475,627	16,705,042	24.56	680,173
1980	250,298.00	149,599	164,003	111,325	24.60	4,525
1981	22,493.00	13,248	14,524	10,219	24.64	415
1982	747,097.00	433,100	474,800	347,006	24.69	14,055
1983	469,109.00	267,556	293,317	222,703	24.73	9,005
1984	280,376.00	157,198	172,334	136,080	24.77	5,494
1985	1,165,778.58	642,076	703,897	578,459	24.80	23,325
1986	4,377,744.00	2,364,853	2,592,549	2,222,969	24.84	89,492
1987	703,041.06	372,080	407,905	365,440	24.88	14,688
1988	226,209.84	117,174	128,456	120,375	24.91	4,832
1989	205,528.00	104,013	114,028	112,053	24.95	4,491
1990	2,034,423.08	1,004,645	1,101,376	1,136,490	24.98	45,496
1991	3,022,868.79	1,454,257	1,594,278	1,730,878	25.01	69,207
1992	1,635,169.34	764,316	837,907	960,779	25.05	38,354
1993	522,132.38	236,762	259,558	314,787	25.08	12,551
1994	917,687.32	402,622	441,388	568,068	25.11	22,623
1995	704,956.92	298,642	327,396	448,056	25.13	17,830
1996	832,119.01	339,158	371,813	543,518	25.16	21,602
1997	43,488.84	16,987	18,623	29,215	25.19	1,160
1998	1,293,251.50	482,154	528,577	893,999	25.22	35,448

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JIM BRIDGER						
INTERIM SURVIVOR CURVE.. IOWA 90-R2						
PROBABLE RETIREMENT YEAR.. 12-2037						
NET SALVAGE PERCENT.. -10						
1999	175,525.37	62,181	68,168	124,910	25.24	4,949
2001	161,424.56	50,676	55,555	122,012	25.29	4,825
2002	524,601.93	153,060	167,797	409,265	25.32	16,164
2003	744,761.57	200,107	219,374	599,864	25.34	23,673
2004	655,408.13	160,116	175,533	545,416	25.36	21,507
2005	877,793.62	191,772	210,236	755,336	25.38	29,761
2006	1,583,552.99	302,134	331,225	1,410,684	25.40	55,539
2007	1,358,062.74	218,717	239,776	1,254,093	25.42	49,335
2008	419,033.15	54,340	59,572	401,364	25.44	15,777
2009	4,398,073.27	421,525	462,111	4,375,770	25.46	171,868
2010	239,122.53	14,254	15,626	247,408	25.48	9,710
2011	808,496.39	16,764	18,378	870,968	25.50	34,156
	140,256,250.56	79,399,795	87,044,687	67,237,189		2,723,000

NAUGHTON

INTERIM SURVIVOR CURVE.. IOWA 90-R2  
PROBABLE RETIREMENT YEAR.. 12-2029  
NET SALVAGE PERCENT.. -7

1963	4,635,203.11	3,582,417	3,611,194	1,348,474	16.95	79,556
1965	14,738.61	11,261	11,351	4,419	17.01	260
1967	484,644.10	365,736	368,674	149,895	17.07	8,781
1968	2,308,230.47	1,730,421	1,744,321	725,486	17.10	42,426
1969	9,742.61	7,254	7,312	3,112	17.13	182
1971	6,279,578.57	4,608,463	4,645,482	2,073,667	17.18	120,702
1973	3,938.73	2,845	2,868	1,347	17.23	78
1975	5,794.20	4,114	4,147	2,053	17.28	119
1976	46,665.57	32,833	33,097	16,835	17.30	973
1977	44,715.67	31,162	31,412	16,433	17.32	949
1978	127,994.58	88,300	89,009	47,945	17.34	2,765
1979	235,095.77	160,480	161,769	89,783	17.36	5,172
1980	150,144.10	101,347	102,161	58,493	17.38	3,366
1981	4,937,225.34	3,293,634	3,320,091	1,962,740	17.40	112,801
1982	1,391,193.37	916,532	923,894	564,683	17.42	32,416
1983	854,984.04	555,898	560,363	354,470	17.44	20,325
1984	476,219.04	305,310	307,762	201,792	17.46	11,557
1985	3,910,548.46	2,471,156	2,491,006	1,693,281	17.47	96,925
1986	992,403.04	617,245	622,203	439,668	17.49	25,138
1987	1,669,644.56	1,021,121	1,029,323	757,196	17.51	43,244

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NAUGHTON						
INTERIM SURVIVOR CURVE.. IOWA 90-R2						
PROBABLE RETIREMENT YEAR.. 12-2029						
NET SALVAGE PERCENT.. -7						
1988	826,018.29	496,426	500,414	383,426	17.52	21,885
1989	12,247.41	7,220	7,278	5,827	17.54	332
1990	3,569,663.76	2,062,437	2,079,004	1,740,536	17.55	99,176
1991	218,644.61	123,542	124,534	109,415	17.57	6,227
1992	423,908.05	233,976	235,855	217,726	17.58	12,385
1993	7,607,892.79	4,092,039	4,124,909	4,015,536	17.60	228,155
1994	5,418,901.87	2,835,158	2,857,932	2,940,293	17.61	166,967
1995	86,838.61	44,089	44,443	48,474	17.62	2,751
1996	1,073,452.43	527,434	531,671	616,923	17.63	34,993
1997	319,460.95	151,322	152,538	189,286	17.65	10,724
1998	4,384,533.12	1,995,368	2,011,396	2,680,054	17.66	151,758
1999	23,332.96	10,153	10,235	14,732	17.67	834
2000	338,119.66	139,997	141,122	220,666	17.68	12,481
2001	364,110.30	142,484	143,629	245,969	17.69	13,904
2002	3,173,002.98	1,164,456	1,173,810	2,221,303	17.70	125,497
2003	596,447.91	203,318	204,951	433,248	17.71	24,463
2004	725,068.72	226,579	228,399	547,424	17.72	30,893
2005	1,131,397.83	318,871	321,432	889,163	17.73	50,150
2006	892,285.23	221,854	223,636	731,109	17.74	41,212
2007	3,995,445.20	849,254	856,076	3,419,051	17.75	192,623
2008	1,543,855.29	266,736	268,879	1,383,047	17.76	77,874
2009	3,268,409.86	423,756	427,160	3,070,039	17.77	172,765
2010	890,437.74	72,753	73,337	879,431	17.78	49,462
2011	937,042.57	27,422	27,642	974,993	17.78	54,837
	70,399,222.08	36,544,173	36,837,724	38,489,444		2,190,083

WYODAK  
INTERIM SURVIVOR CURVE.. IOWA 90-R2  
PROBABLE RETIREMENT YEAR.. 12-2039  
NET SALVAGE PERCENT.. -6

1978	39,195,519.91	22,461,275	23,082,352	18,464,899	26.24	703,693
1981	5,939.92	3,258	3,348	2,948	26.39	112
1983	27,305.09	14,488	14,889	14,055	26.49	531
1984	22,096.56	11,514	11,832	11,590	26.54	437
1985	214,679.06	109,793	112,829	114,731	26.58	4,316
1986	23,664.89	11,862	12,190	12,895	26.63	484
1987	1,985,174.81	974,410	1,001,353	1,102,932	26.67	41,355
1988	67,590.70	32,440	33,337	38,309	26.71	1,434



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CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
WYODAK						
INTERIM SURVIVOR CURVE.. IOWA 90-R2						
PROBABLE RETIREMENT YEAR.. 12-2039						
NET SALVAGE PERCENT.. -6						
1989	878,861.35	411,885	423,274	508,319	26.75	19,003
1990	625,068.76	285,549	293,445	369,128	26.79	13,779
1991	145,505.46	64,685	66,474	87,762	26.83	3,271
1992	381,054.25	164,491	169,039	234,878	26.87	8,741
1993	293,374.42	122,783	126,178	184,799	26.90	6,870
1994	217,478.58	87,955	90,387	140,140	26.94	5,202
1995	161,073.22	62,821	64,558	106,180	26.97	3,937
1996	958,775.27	359,120	369,050	647,252	27.01	23,963
1997	94,685.01	33,963	34,902	65,464	27.04	2,421
1998	17,967.37	6,147	6,317	12,728	27.07	470
1999	16,971.18	5,508	5,660	12,329	27.10	455
2000	15,232.79	4,664	4,793	11,354	27.13	419
2001	201,214.30	57,690	59,285	154,002	27.16	5,670
2002	20,029.25	5,333	5,480	15,751	27.19	579
2003	116,435.80	28,528	29,317	94,105	27.21	3,458
2004	341,890.17	75,931	78,031	284,373	27.24	10,440
2005	190,758.00	37,751	38,795	163,409	27.27	5,992
2006	809,136.76	139,700	143,563	714,122	27.29	26,168
2007	304,716.70	44,364	45,591	277,409	27.32	10,154
2008	1,202,172.12	140,581	144,468	1,129,834	27.34	41,325
2009	2,011,808.24	173,288	178,080	1,954,437	27.36	71,434
2010	4,464.06	240	247	4,485	27.38	164
2011	766,933.18	13,991	14,378	798,571	27.41	29,134
	51,317,577.18	25,946,008	26,663,441	27,733,191		1,045,411

BLUNDELL - GEOTHERMAL  
INTERIM SURVIVOR CURVE.. IOWA 90-R2  
PROBABLE RETIREMENT YEAR.. 12-2037  
NET SALVAGE PERCENT.. -5

1984	5,339,059.46	2,857,385	3,374,508	2,231,504	24.77	90,089
1986	230,686.90	118,952	140,480	101,742	24.84	4,096
1987	25,218.36	12,740	15,046	11,434	24.88	460
1988	66,753.25	33,006	38,979	31,112	24.91	1,249
1990	110,869.66	52,261	61,719	54,694	24.98	2,190
1992	19,350.10	8,634	10,197	10,121	25.05	404
1993	14,239.05	6,163	7,278	7,673	25.08	306
1994	10,850.00	4,544	5,366	6,026	25.11	240
1995	83,814.04	33,892	40,026	47,979	25.13	1,909

PACIFICORP

ACCOUNT 311 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BLUNDELL - GEOTHERMAL						
INTERIM SURVIVOR CURVE.. IOWA 90-R2						
PROBABLE RETIREMENT YEAR.. 12-2037						
NET SALVAGE PERCENT.. -5						
1996	57,090.00	22,211	26,231	33,714	25.16	1,340
1999	13,749.75	4,650	5,492	8,946	25.24	354
2000	2,238.23	715	844	1,506	25.27	60
2001	8,536.96	2,558	3,021	5,943	25.29	235
2002	20,016.42	5,575	6,584	14,433	25.32	570
2004	68,344.56	15,938	18,822	52,939	25.36	2,088
2005	5,586.24	1,165	1,376	4,490	25.38	177
2006	480,332.25	87,479	103,311	401,038	25.40	15,789
2007	545,271.83	83,825	98,995	473,540	25.42	18,629
2008	210,772.14	26,090	30,812	190,499	25.44	7,488
2009	593,247.72	54,274	64,096	558,814	25.46	21,949
2011	120,549.26	2,386	2,818	123,759	25.50	4,853
	8,026,576.18	3,434,443	4,056,001	4,371,904		174,475

JAMES RIVER - COGENERATION

INTERIM SURVIVOR CURVE.. IOWA 90-R2

PROBABLE RETIREMENT YEAR.. 12-2016

NET SALVAGE PERCENT.. -1

1996	5,733,734.14	4,364,788	4,411,588	1,379,483	4.98	277,005
	5,733,734.14	4,364,788	4,411,588	1,379,483		277,005
	941,704,582.91	454,671,995	470,286,145	550,843,904		28,384,396

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 19.4 3.01

PACIFICORP

ACCOUNT 312 BOILER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CARBON						
INTERIM SURVIVOR CURVE.. IOWA 60-L1						
PROBABLE RETIREMENT YEAR.. 4-2015						
NET SALVAGE PERCENT.. -48						
1954	3,081,117.30	4,253,162	2,184,645	2,375,409	3.20	742,315
1956	1,385.39	1,909	981	1,070	3.21	333
1957	3,333,825.08	4,590,947	2,358,149	2,575,913	3.21	802,465
1959	882.51	1,213	623	683	3.21	213
1960	13,576.89	18,645	9,577	10,517	3.22	3,266
1961	1,470.00	2,017	1,036	1,140	3.22	354
1966	18,340.00	25,024	12,854	14,290	3.23	4,424
1968	25,223.08	34,328	17,633	19,698	3.23	6,098
1970	174,644.97	237,024	121,748	136,727	3.23	42,330
1973	1,456.86	1,967	1,010	1,146	3.24	354
1974	4,262,832.01	5,745,535	2,951,205	3,357,786	3.24	1,036,354
1975	97,977.60	131,805	67,702	77,305	3.24	23,860
1976	4,454,483.09	5,980,443	3,071,866	3,520,769	3.24	1,086,657
1977	143,553.49	192,314	98,782	113,677	3.24	35,085
1978	11,697.48	15,635	8,031	9,281	3.24	2,865
1979	1,597.94	2,130	1,094	1,271	3.25	391
1980	1,152,872.77	1,532,692	787,270	918,982	3.25	282,764
1981	191,740.60	254,207	130,574	153,202	3.25	47,139
1982	61,391.88	81,150	41,683	49,177	3.25	15,131
1983	105,298.32	138,690	71,238	84,603	3.26	25,952
1984	82,646.21	108,480	55,721	66,595	3.26	20,428
1985	594,380.28	777,297	399,260	480,423	3.26	147,369
1986	429,906.72	559,949	287,619	348,643	3.26	106,946
1987	1,554,276.52	2,014,858	1,034,936	1,265,394	3.27	386,971
1988	7,336.90	9,466	4,862	5,996	3.27	1,834
1989	315,136.94	404,506	207,775	258,627	3.27	79,091
1990	829,984.92	1,058,874	543,893	684,485	3.28	208,684
1991	219,558.27	278,385	142,993	181,953	3.28	55,473
1992	1,467,851.65	1,848,534	949,503	1,222,917	3.28	372,841
1993	292,190.15	365,045	187,506	244,935	3.29	74,448
1994	1,212,571.18	1,502,318	771,668	1,022,937	3.29	310,923
1995	320,824.52	393,797	202,275	272,546	3.29	82,841
1996	556,213.73	675,688	347,068	476,128	3.29	144,720
1997	484,887.60	581,764	298,824	418,809	3.30	126,912
1998	629,320.50	745,004	382,673	548,722	3.30	166,279
1999	4,900,452.69	5,712,493	2,934,233	4,318,437	3.30	1,308,617
2000	3,915,671.92	4,480,439	2,301,386	3,493,808	3.31	1,055,531
2001	428,456.05	480,120	246,615	387,500	3.31	117,069
2002	1,080,805.71	1,181,699	606,982	992,611	3.31	299,882
2003	541,554.65	574,748	295,220	506,280	3.31	152,955

PACIFICORP

ACCOUNT 312 BOILER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CARBON						
INTERIM SURVIVOR CURVE.. IOWA 60-L1						
PROBABLE RETIREMENT YEAR.. 4-2015						
NET SALVAGE PERCENT.. -48						
2004	6,239,937.25	6,386,261	3,280,315	5,954,792	3.31	1,799,031
2005	1,568,753.48	1,531,174	786,490	1,535,265	3.32	462,429
2006	2,001,092.55	1,840,467	945,359	2,016,258	3.32	607,307
2007	588,984.62	500,189	256,923	614,774	3.32	185,173
2008	10,939,419.61	8,285,569	4,255,898	11,934,443	3.32	3,594,712
2009	9,832,182.91	6,236,392	3,203,335	11,348,296	3.32	3,418,161
2010	22,807.71	10,435	5,360	28,395	3.33	8,527
2011	638,852.39	121,279	62,295	883,206	3.33	265,227
	68,831,424.89	71,906,067	36,934,687	64,935,822		19,718,731

CHOLLA

INTERIM SURVIVOR CURVE.. IOWA 60-L1  
PROBABLE RETIREMENT YEAR.. 12-2042  
NET SALVAGE PERCENT.. -6

1978	7,750,118.84	4,289,857	4,273,401	3,941,725	23.47	167,947
1980	178,318.81	96,348	95,978	93,040	23.67	3,931
1981	113,525,970.28	60,533,387	60,301,183	60,036,346	23.78	2,524,657
1982	64,849.34	34,095	33,964	34,776	23.89	1,456
1983	768,133.11	397,747	396,221	418,000	24.01	17,409
1984	783,078.42	399,136	397,605	432,458	24.13	17,922
1985	772,630.93	387,062	385,577	433,412	24.26	17,865
1986	3,845,262.90	1,891,539	1,884,283	2,191,696	24.39	89,860
1987	263,356.06	127,019	126,532	152,626	24.53	6,222
1988	3,749,997.95	1,770,822	1,764,029	2,210,969	24.67	89,622
1989	990,298.34	457,172	455,418	594,298	24.82	23,944
1990	342,759.35	154,431	153,839	209,486	24.97	8,390
1991	58,008.00	25,453	25,355	36,133	25.13	1,438
1994	300,221.70	119,997	119,537	198,698	25.64	7,750
1996	901,986.64	333,777	332,497	623,609	26.01	23,976
1997	451,268.92	159,896	159,283	319,062	26.19	12,183
1999	421,040.12	134,618	134,102	312,201	26.58	11,746
2000	2,431,078.54	732,419	729,609	1,847,334	26.77	69,008
2001	2,216,988.16	624,444	622,049	1,727,959	26.97	64,070
2002	715,676.20	186,862	186,145	572,472	27.17	21,070
2003	6,233,606.74	1,493,059	1,487,332	5,120,291	27.37	187,077
2004	7,222,132.98	1,566,460	1,560,451	6,095,010	27.56	221,154
2005	4,102,718.10	790,801	787,768	3,561,114	27.76	128,282
2006	414,957.55	69,554	69,287	370,568	27.95	13,258

PACIFICORP

ACCOUNT 312 BOILER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CHOLLA						
INTERIM SURVIVOR CURVE.. IOWA 60-L1						
PROBABLE RETIREMENT YEAR.. 12-2042						
NET SALVAGE PERCENT.. -6						
2007	4,134,028.18	581,851	579,619	3,802,451	28.15	135,078
2008	157,477,951.50	17,745,970	17,677,897	149,248,732	28.33	5,268,222
2009	4,075,194.89	336,592	335,301	3,984,406	28.52	139,706
2010	133,013.56	6,780	6,754	134,240	28.70	4,677
2011	1,598,266.60	28,276	28,168	1,665,995	28.87	57,707
	325,922,912.71	95,475,424	95,109,183	250,369,104		9,335,627

COLSTRIP  
INTERIM SURVIVOR CURVE.. IOWA 60-L1  
PROBABLE RETIREMENT YEAR.. 12-2046  
NET SALVAGE PERCENT.. -7

1984	49,797,606.46	24,290,854	30,243,387	23,040,052	26.27	877,048
1986	51,740,125.98	24,328,802	30,290,634	25,071,301	26.57	943,594
1987	5,524.97	2,544	3,167	2,744	26.74	103
1988	21,003.84	9,462	11,781	10,693	26.91	397
1989	112,278.73	49,413	61,522	58,616	27.08	2,165
1990	12,541.69	5,378	6,696	6,724	27.27	247
1991	7,774.70	3,244	4,039	4,280	27.46	156
1992	250,375.98	101,404	126,253	141,649	27.65	5,123
1993	33,746.47	13,238	16,482	19,627	27.85	705
1994	21,029.04	7,963	9,914	12,587	28.06	449
1995	45,488.35	16,584	20,648	28,025	28.27	991
1996	21,629.76	7,563	9,416	13,728	28.49	482
1997	148,077.31	49,488	61,615	96,828	28.71	3,373
1998	13,485.94	4,284	5,334	9,096	28.94	314
1999	61,002.64	18,342	22,837	42,436	29.17	1,455
2000	149,433.47	42,254	52,608	107,285	29.40	3,649
2001	1,150,137.47	303,441	377,800	852,847	29.64	28,774
2002	219,378.27	53,604	66,740	167,995	29.87	5,624
2003	1,484,769.70	331,848	413,168	1,175,535	30.11	39,041
2004	405,606.49	81,809	101,856	332,142	30.35	10,944
2005	1,209,156.33	216,284	269,285	1,024,512	30.59	33,492
2006	1,138,732.92	176,431	219,666	998,778	30.83	32,396
2007	1,701,127.58	220,827	274,941	1,545,265	31.07	49,735
2008	204,092.48	21,113	26,287	192,092	31.30	6,137

PACIFICORP

ACCOUNT 312 BOILER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
COLSTRIP						
INTERIM SURVIVOR CURVE.. IOWA 60-L1						
PROBABLE RETIREMENT YEAR.. 12-2046						
NET SALVAGE PERCENT.. -7						
2009	1,780,003.09	134,713	167,725	1,736,879	31.53	55,087
2010	1,392,569.77	65,070	81,016	1,409,034	31.75	44,379
2011	1,123,314.76	18,149	22,596	1,179,350	31.97	36,889
	114,250,014.19	50,574,106	62,967,414	59,280,101		2,182,749
CRAIG						
INTERIM SURVIVOR CURVE.. IOWA 60-L1						
PROBABLE RETIREMENT YEAR.. 12-2034						
NET SALVAGE PERCENT.. -6						
1979	32,335,037.58	19,905,630	20,295,335	13,979,805	18.87	740,848
1980	20,092,607.25	12,236,008	12,475,560	8,822,604	18.93	466,065
1982	595.00	354	361	270	19.07	14
1983	231,417.00	135,809	138,468	106,834	19.14	5,582
1984	549,524.00	317,949	324,174	258,322	19.22	13,440
1985	159,378.00	90,843	92,621	76,319	19.30	3,954
1986	275,763.28	154,675	157,703	134,606	19.38	6,946
1987	129,327.20	71,297	72,693	64,394	19.47	3,307
1988	143,220.00	77,502	79,019	72,794	19.56	3,722
1989	80,215.00	42,535	43,368	41,660	19.66	2,119
1990	322,892.00	167,553	170,833	171,432	19.76	8,676
1991	43,762.00	22,182	22,616	23,771	19.86	1,197
1992	55.50	27	28	31	19.97	2
1993	1,155,224.54	555,095	565,962	658,576	20.08	32,798
1994	324,268.80	151,218	154,178	189,546	20.19	9,388
1995	1,457,155.17	657,406	670,276	874,308	20.31	43,048
1996	290,451.93	126,350	128,824	179,055	20.43	8,764
1997	904,940.82	378,553	385,964	573,273	20.54	27,910
1998	1,013,158.71	405,641	413,582	660,366	20.66	31,964
1999	449,524.98	171,458	174,815	301,682	20.78	14,518
2000	453,922.56	163,777	166,983	314,175	20.91	15,025
2001	295,847.64	100,377	102,342	211,256	21.03	10,045
2002	1,309,168.27	414,248	422,358	965,360	21.15	45,643
2003	15,516,838.54	4,537,797	4,626,636	11,821,213	21.26	556,031
2004	10,822,213.75	2,880,964	2,937,366	8,534,180	21.38	399,167
2005	234,682.45	56,049	57,146	191,617	21.49	8,917
2006	426,371.98	89,012	90,755	361,200	21.61	16,714
2007	156,495.31	27,743	28,286	137,599	21.71	6,338
2008	744,643.12	106,408	108,491	680,830	21.82	31,202

PACIFICORP

ACCOUNT 312 BOILER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CRAIG						
INTERIM SURVIVOR CURVE.. IOWA 60-L1						
PROBABLE RETIREMENT YEAR.. 12-2034						
NET SALVAGE PERCENT.. -6						
2009	223,593.51	23,651	24,114	212,895	21.92	9,712
2010	716,272.17	47,210	48,134	711,114	22.02	32,294
2011	2,319,991.22	53,315	54,359	2,404,832	22.11	108,767
	93,178,559.28	44,168,636	45,033,353	53,735,920		2,664,117
DAVE JOHNSTON						
INTERIM SURVIVOR CURVE.. IOWA 60-L1						
PROBABLE RETIREMENT YEAR.. 12-2027						
NET SALVAGE PERCENT.. -5						
1958	4,527,920.23	3,515,864	3,183,461	1,570,855	13.29	118,198
1960	4,660,597.24	3,592,607	3,252,949	1,640,679	13.37	122,713
1961	119,034.46	91,430	82,786	42,200	13.40	3,149
1962	308.46	236	214	110	13.44	8
1963	2,581.22	1,967	1,781	929	13.47	69
1964	9,562,613.81	7,257,350	6,571,213	3,469,531	13.50	257,002
1965	115,381.73	87,174	78,932	42,219	13.54	3,118
1966	46,429.81	34,926	31,624	17,127	13.57	1,262
1967	21,845.51	16,352	14,806	8,132	13.61	598
1968	6,658.82	4,960	4,491	2,501	13.64	183
1969	21,196.00	15,710	14,225	8,031	13.67	587
1970	257,533.63	189,874	171,923	98,488	13.70	7,189
1971	7,814.40	5,728	5,186	3,019	13.74	220
1972	21,020,771.34	15,319,381	13,871,029	8,200,780	13.77	595,554
1973	1,195,412.43	865,850	783,989	471,194	13.80	34,144
1974	1,583,251.66	1,139,535	1,031,799	630,615	13.83	45,598
1975	973,681.09	696,098	630,286	392,079	13.86	28,289
1976	24,331,659.75	17,266,524	15,634,082	9,914,160	13.90	713,249
1977	10,766,993.13	7,584,076	6,867,049	4,438,294	13.93	318,614
1978	1,353,752.43	946,153	856,700	564,740	13.96	40,454
1979	224,952.79	155,918	141,177	95,023	13.99	6,792
1980	104,262.74	71,617	64,846	44,630	14.03	3,181
1981	141,917.93	96,583	87,452	61,562	14.06	4,379
1982	566,638.80	381,727	345,637	249,334	14.10	17,683
1983	69,421.70	46,267	41,893	31,000	14.14	2,192
1984	276,186.22	181,952	164,750	125,246	14.18	8,833
1985	7,132,214.76	4,639,477	4,200,844	3,287,982	14.23	231,060
1986	1,047,327.50	672,155	608,607	491,087	14.28	34,390
1987	1,282,069.38	811,069	734,388	611,785	14.33	42,693

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ACCOUNT 312 BOILER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
DAVE JOHNSTON						
INTERIM SURVIVOR CURVE.. IOWA 60-L1						
PROBABLE RETIREMENT YEAR.. 12-2027						
NET SALVAGE PERCENT.. -5						
1988	3,803,691.42	2,369,686	2,145,647	1,848,229	14.38	128,528
1989	6,820,324.12	4,179,000	3,783,902	3,377,439	14.43	234,057
1990	1,551,408.16	933,307	845,069	783,910	14.49	54,100
1991	2,904,311.61	1,713,072	1,551,112	1,498,415	14.55	102,984
1992	2,747,812.69	1,586,602	1,436,599	1,448,605	14.61	99,152
1993	6,309,933.27	3,559,313	3,222,802	3,402,628	14.67	231,945
1994	7,797,710.76	4,288,335	3,882,900	4,304,697	14.73	292,240
1995	7,730,974.57	4,132,793	3,742,063	4,375,460	14.80	295,639
1996	5,799,529.12	3,007,424	2,723,091	3,366,415	14.86	226,542
1997	10,069,415.37	5,047,602	4,570,383	6,002,503	14.92	402,313
1998	1,527,502.34	737,190	667,493	936,384	14.99	62,467
1999	31,809,541.47	14,720,390	13,328,669	20,071,349	15.05	1,333,644
2000	4,562,203.75	2,013,896	1,823,495	2,966,819	15.11	196,348
2001	8,521,941.96	3,565,704	3,228,589	5,719,450	15.17	377,024
2002	6,725,404.43	2,644,880	2,394,823	4,666,851	15.23	306,425
2003	11,365,028.87	4,162,448	3,768,915	8,164,366	15.29	533,968
2004	5,251,928.14	1,769,059	1,601,806	3,912,719	15.35	254,900
2005	10,721,402.17	3,271,984	2,962,638	8,294,834	15.40	538,626
2006	5,583,313.40	1,509,999	1,367,238	4,495,241	15.45	290,954
2007	16,454,884.51	3,813,345	3,452,817	13,824,812	15.50	891,923
2008	12,768,209.38	2,422,844	2,193,779	11,212,841	15.55	721,083
2009	79,090,658.76	11,271,724	10,206,053	72,839,139	15.60	4,669,176
2010	229,208,500.78	20,805,829	18,838,768	221,830,158	15.64	14,183,514
2011	4,667,388.20	148,493	134,454	4,766,304	15.68	303,973
	575,213,448.22	169,363,479	153,351,223	450,622,898		29,372,926

GADSBY

INTERIM SURVIVOR CURVE.. IOWA 60-L1  
PROBABLE RETIREMENT YEAR.. 12-2022  
NET SALVAGE PERCENT.. -13

1951	2,993,089.96	2,756,385	3,382,192
1952	3,752,304.31	3,448,561	4,240,104
1953	1,000.76	918	1,131
1954	815.41	746	921
1955	5,257,033.69	4,800,535	5,940,448
1957	425.75	387	481
1958	4,468.18	4,052	5,049
1959	35,600.22	32,199	40,228



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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
GADSBY						
INTERIM SURVIVOR CURVE.. IOWA 60-L1						
PROBABLE RETIREMENT YEAR.. 12-2022						
NET SALVAGE PERCENT.. -13						
1960	611.47	552	691			
1961	2,446.95	2,202	2,765			
1964	5,647.17	5,034	6,381			
1965	13,051.53	11,600	14,748			
1966	272.38	241	308			
1972	1,137,847.48	983,767	1,285,768			
1976	69,680.58	59,035	78,739			
1977	733,286.82	617,566	828,614			
1978	164,448.46	137,677	185,827			
1979	1,064,901.53	885,585	1,203,339			
1980	22,285.80	18,402	25,183			
1981	25,547.85	20,938	28,869			
1982	174,634.63	141,996	197,337			
1983	153,779.40	123,989	173,771			
1984	26,262.85	20,984	29,677			
1985	1,427,869.91	1,129,397	1,613,493			
1986	405,111.19	317,133	457,776			
1987	696,607.76	539,083	786,780	387	10.23	38
1990	39,281.32	29,194	42,608	1,780	10.32	172
1991	866.36	634	925	54	10.35	5
1992	2,368,971.26	1,703,683	2,486,489	190,449	10.38	18,348
1993	527,793.16	372,593	543,792	52,615	10.41	5,054
1994	12,880,160.47	8,907,986	13,001,015	1,553,566	10.44	148,809
1995	58,076.04	39,270	57,314	8,312	10.47	794
1996	38,095.08	25,125	36,669	6,378	10.50	607
1998	133,053.09	82,732	120,746	29,604	10.56	2,803
1999	50,942.45	30,565	44,609	12,956	10.60	1,222
2000	377,015.23	217,623	317,616	108,411	10.62	10,208
2001	43,058.57	23,755	34,670	13,986	10.65	1,313
2002	54,347.40	28,437	41,503	19,909	10.68	1,864
2003	7,841.11	3,861	5,635	3,225	10.71	301
2004	429,918.32	197,014	287,538	198,270	10.73	18,478
2005	3,803.30	1,597	2,331	1,967	10.76	183
2006	218,752.70	82,396	120,255	126,935	10.78	11,775
2007	208,258.51	68,298	99,679	135,653	10.81	12,549
2008	971,838.61	264,738	386,379	711,798	10.83	65,725
2009	804,909.71	168,103	245,343	664,205	10.85	61,217
2011	78,570.81	3,901	5,693	83,092	10.88	7,637
	37,464,585.54	28,310,469	38,411,429	3,923,553		369,102

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CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HAYDEN						
INTERIM SURVIVOR CURVE.. IOWA 60-L1						
PROBABLE RETIREMENT YEAR.. 12-2030						
NET SALVAGE PERCENT.. -6						
1965	2,320,256.47	1,687,173	1,854,979	604,493	15.55	38,874
1976	10,602,831.20	7,187,004	7,901,823	3,337,178	16.04	208,053
1977	1,029,322.00	692,073	760,907	330,175	16.08	20,533
1979	804.00	531	584	268	16.17	17
1980	2,805.00	1,834	2,016	957	16.22	59
1981	7,904.00	5,113	5,622	2,757	16.27	169
1982	934,710.92	597,944	657,415	333,378	16.32	20,428
1983	265,663.00	167,976	184,683	96,920	16.37	5,921
1984	59,808.00	37,330	41,043	22,354	16.43	1,361
1985	168,195.00	103,554	113,853	64,433	16.49	3,907
1986	34,875.00	21,162	23,267	13,701	16.55	828
1987	75,658.00	45,177	49,670	30,527	16.62	1,837
1988	72,535.00	42,596	46,833	30,055	16.68	1,802
1989	24,696.00	14,233	15,649	10,529	16.76	628
1990	33,620.00	19,000	20,890	14,747	16.83	876
1991	135,056.00	74,698	82,127	61,032	16.91	3,609
1993	488,283.72	257,191	282,771	234,810	17.07	13,756
1994	619,068.88	317,233	348,785	307,428	17.15	17,926
1995	171,865.04	85,419	93,915	88,262	17.24	5,120
1996	74,264.64	35,710	39,262	39,459	17.32	2,278
1997	292,608.19	135,579	149,064	161,101	17.41	9,253
1998	21,885,860.15	9,741,265	10,710,130	12,488,882	17.49	714,058
1999	6,757,037.43	2,873,794	3,159,621	4,002,838	17.58	227,693
2000	1,303,859.46	526,701	579,087	803,004	17.67	45,444
2001	387,936.80	148,090	162,819	248,394	17.75	13,994
2002	516,056.76	184,373	202,711	344,309	17.84	19,300
2003	294,759.89	97,677	107,392	205,054	17.92	11,443
2004	115,986.19	35,197	38,698	84,248	18.00	4,680
2005	16,511.76	4,507	4,955	12,547	18.08	694
2006	1,232,231.52	296,500	325,990	980,176	18.15	54,004
2007	254,861.48	52,358	57,566	212,588	18.22	11,668
2008	305,944.81	51,087	56,168	268,133	18.29	14,660
2009	453,266.87	56,565	62,191	418,272	18.36	22,782
2010	144,969.13	11,279	12,401	141,266	18.43	7,665
2011	1,020,070.86	27,919	30,696	1,050,579	18.49	56,819
	52,104,183.17	25,635,842	28,185,580	27,044,854		1,562,139

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CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HUNTER						
INTERIM SURVIVOR CURVE.. IOWA 60-L1						
PROBABLE RETIREMENT YEAR.. 12-2042						
NET SALVAGE PERCENT.. -7						
1974	304,865.06	177,720	189,921	136,285	23.06	5,910
1978	84,297,034.51	47,100,403	50,333,888	39,863,939	23.47	1,698,506
1980	33,395,144.28	18,214,082	19,464,495	16,268,309	23.67	687,297
1981	467,516.58	251,637	268,912	231,331	23.78	9,728
1982	167,871.04	89,091	95,207	84,415	23.89	3,533
1983	205,166,606.41	107,239,559	114,601,651	104,926,618	24.01	4,370,122
1984	866,288.57	445,714	476,313	450,616	24.13	18,675
1985	262,954.05	132,974	142,103	139,258	24.26	5,740
1986	1,801,108.77	894,349	955,747	971,440	24.39	39,829
1987	2,652,247.81	1,291,275	1,379,922	1,457,983	24.53	59,437
1988	628,581.57	299,629	320,199	352,383	24.67	14,284
1989	2,124,475.42	990,019	1,057,985	1,215,204	24.82	48,961
1990	4,253,262.87	1,934,399	2,067,197	2,483,794	24.97	99,471
1991	5,203,455.66	2,304,748	2,462,971	3,104,727	25.13	123,547
1992	6,697,952.74	2,882,276	3,080,147	4,086,663	25.30	161,528
1993	2,119,186.72	884,201	944,902	1,322,628	25.47	51,929
1994	3,713,391.92	1,498,223	1,601,077	2,372,252	25.64	92,522
1995	7,997,497.03	3,111,185	3,324,771	5,232,551	25.82	202,655
1996	1,935,855.68	723,114	772,756	1,298,609	26.01	49,927
1997	3,042,210.81	1,088,104	1,162,803	2,092,362	26.19	79,892
1998	10,173,532.60	3,467,307	3,705,341	7,180,339	26.38	272,189
1999	3,456,196.63	1,115,467	1,192,045	2,506,086	26.58	94,285
2000	5,030,861.11	1,529,962	1,634,995	3,748,026	26.77	140,008
2001	7,494,980.14	2,130,976	2,277,269	5,742,359	26.97	212,917
2002	10,192,728.35	2,686,420	2,870,845	8,035,374	27.17	295,744
2003	5,722,620.45	1,383,599	1,478,584	4,644,620	27.37	169,697
2004	7,874,928.21	1,724,164	1,842,529	6,583,644	27.56	238,884
2005	20,607,096.42	4,009,498	4,284,754	17,764,840	27.76	639,944
2006	9,788,458.45	1,656,198	1,769,897	8,703,753	27.95	311,404
2007	38,927,151.93	5,530,560	5,910,238	35,741,815	28.15	1,269,691
2008	4,436,600.37	504,671	539,317	4,207,845	28.33	148,530
2009	9,504,243.22	792,411	846,811	9,322,730	28.52	326,884
2010	32,707,328.65	1,682,998	1,798,537	33,198,304	28.70	1,156,735
2011	99,217,313.25	1,771,853	1,893,492	104,269,033	28.87	3,611,674
	632,231,547.28	221,538,786	236,747,622	439,740,134		16,712,079

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HUNTINGTON						
INTERIM SURVIVOR CURVE.. IOWA 60-L1						
PROBABLE RETIREMENT YEAR.. 12-2036						
NET SALVAGE PERCENT.. -6						
1974	38,705,247.47	24,218,980	24,163,828	16,863,734	19.78	852,565
1977	41,354,196.92	25,167,685	25,110,373	18,725,076	19.99	936,722
1979	154,819.40	92,293	92,083	72,026	20.13	3,578
1980	905,485.27	533,791	532,575	427,239	20.20	21,150
1981	385,994.74	224,802	224,290	184,864	20.28	9,116
1982	178,738.25	102,759	102,525	86,938	20.36	4,270
1983	2,956,509.62	1,677,075	1,673,256	1,460,644	20.44	71,460
1984	753,901.15	421,376	420,416	378,719	20.53	18,447
1985	933,279.16	513,553	512,384	476,892	20.62	23,128
1986	2,529,015.62	1,368,258	1,365,142	1,315,614	20.72	63,495
1987	6,340,474.36	3,369,323	3,361,650	3,359,252	20.82	161,347
1988	1,148,566.31	598,684	597,321	620,160	20.92	29,644
1989	978,960.81	499,797	498,659	539,040	21.03	25,632
1990	2,374,090.98	1,185,213	1,182,514	1,334,022	21.14	63,104
1991	4,535,759.64	2,209,617	2,204,585	2,603,320	21.26	122,452
1992	1,460,299.31	692,987	691,409	856,508	21.38	40,061
1993	1,527,767.08	704,194	702,590	916,843	21.51	42,624
1994	3,027,860.60	1,353,331	1,350,249	1,859,283	21.63	85,959
1995	463,690.41	200,193	199,737	291,775	21.77	13,403
1996	1,057,133.08	439,831	438,829	681,732	21.90	31,129
1997	3,036,397.15	1,213,341	1,210,578	2,008,003	22.03	91,149
1998	3,787,765.29	1,446,094	1,442,801	2,572,230	22.17	116,023
1999	3,477,048.59	1,262,232	1,259,358	2,426,314	22.31	108,755
2000	739,181.81	253,708	253,130	530,402	22.45	23,626
2001	13,102,156.83	4,223,011	4,213,394	9,674,892	22.59	428,282
2002	9,779,853.73	2,933,450	2,926,770	7,439,875	22.73	327,315
2003	9,519,895.48	2,632,866	2,626,870	7,464,219	22.86	326,519
2004	5,565,297.50	1,398,999	1,395,813	4,503,402	23.00	195,800
2005	21,080,164.36	4,741,380	4,730,583	17,614,391	23.13	761,539
2006	140,152,021.09	27,474,898	27,412,332	121,148,810	23.27	5,206,223
2007	4,668,293.81	775,957	774,190	4,174,201	23.39	178,461
2008	4,835,683.65	645,751	644,280	4,481,544	23.52	190,542
2009	5,167,446.48	510,557	509,394	4,968,099	23.64	210,156
2010	141,686,170.36	8,754,420	8,734,484	141,452,856	23.75	5,955,910
2011	48,749,769.86	1,018,509	1,016,190	50,658,566	23.87	2,122,269
	527,118,936.17	124,858,915	124,574,585	434,171,487		18,861,855

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
JIM BRIDGER						
INTERIM SURVIVOR CURVE.. IOWA 60-L1						
PROBABLE RETIREMENT YEAR.. 12-2037						
NET SALVAGE PERCENT.. -8						
1974	45,464,156.31	28,573,513	31,324,672	17,776,617	20.36	873,115
1975	40,218,736.62	25,047,071	27,458,691	15,977,544	20.44	781,680
1976	49,016,389.48	30,247,014	33,159,303	19,778,397	20.51	964,329
1977	51,395.33	31,395	34,418	21,089	20.59	1,024
1978	296,914.33	179,529	196,815	123,853	20.66	5,995
1979	90,302,467.45	54,009,292	59,209,497	38,317,168	20.74	1,847,501
1980	367,857.33	217,470	238,409	158,877	20.82	7,631
1981	250,728.20	146,430	160,529	110,258	20.90	5,276
1982	1,590,425.85	917,024	1,005,318	712,342	20.98	33,953
1983	462,326.54	262,843	288,150	211,162	21.07	10,022
1984	151,404.00	84,790	92,954	70,562	21.17	3,333
1985	691,297.00	381,125	417,821	328,780	21.26	15,465
1986	40,847,363.36	22,140,072	24,271,796	19,843,356	21.36	928,996
1987	9,995,674.09	5,318,534	5,830,621	4,964,707	21.47	231,239
1988	30,598,925.88	15,965,259	17,502,450	15,544,390	21.58	720,315
1989	1,197,683.08	611,553	670,435	623,062	21.70	28,713
1990	36,292,681.10	18,114,868	19,859,031	19,337,064	21.82	886,208
1991	11,780,872.18	5,737,591	6,290,026	6,433,315	21.94	293,223
1992	4,923,265.00	2,334,165	2,558,907	2,758,220	22.07	124,976
1993	10,654,825.70	4,907,826	5,380,369	6,126,843	22.20	275,984
1994	5,625,870.62	2,511,125	2,752,905	3,323,035	22.33	148,815
1995	2,348,212.15	1,012,399	1,109,876	1,426,193	22.47	63,471
1996	3,779,841.20	1,568,188	1,719,179	2,363,050	22.62	104,467
1997	3,741,594.57	1,489,686	1,633,118	2,407,804	22.76	105,791
1998	4,676,707.36	1,778,352	1,949,578	3,101,266	22.91	135,367
1999	3,500,626.34	1,265,695	1,387,561	2,393,116	23.05	103,823
2000	4,374,487.00	1,494,059	1,637,912	3,086,534	23.20	133,040
2001	12,447,121.87	3,988,372	4,372,387	9,070,505	23.35	388,458
2002	5,909,536.16	1,761,706	1,931,329	4,450,970	23.50	189,403
2003	24,912,542.98	6,832,394	7,490,241	19,415,305	23.65	820,943
2004	18,207,455.72	4,539,250	4,976,305	14,687,747	23.79	617,392
2005	24,085,236.66	5,357,703	5,873,562	20,138,494	23.94	841,207
2006	21,981,904.72	4,269,484	4,680,565	19,059,892	24.08	791,524
2007	17,794,169.54	2,914,557	3,195,181	16,022,522	24.22	661,541
2008	34,554,826.63	4,560,781	4,999,909	32,319,304	24.35	1,327,281
2009	36,826,200.74	3,591,438	3,937,234	35,835,062	24.48	1,463,851
2010	42,877,228.37	2,593,215	2,842,899	43,464,508	24.61	1,766,132
2011	32,559,638.19	683,244	749,029	34,415,380	24.73	1,391,645
	675,358,589.65	267,439,012	293,188,983	436,198,294		19,093,129

PACIFICORP

ACCOUNT 312 BOILER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NAUGHTON						
INTERIM SURVIVOR CURVE.. IOWA 60-L1						
PROBABLE RETIREMENT YEAR.. 12-2029						
NET SALVAGE PERCENT.. -6						
1963	7,652,472.74	5,703,037	5,748,848	2,362,773	14.82	159,431
1967	1,808.21	1,322	1,333	584	14.98	39
1968	9,086,947.32	6,608,628	6,661,714	2,970,450	15.02	197,766
1969	1,729.83	1,251	1,261	573	15.07	38
1971	17,009,897.36	12,153,453	12,251,079	5,779,412	15.15	381,479
1973	54,524.56	38,467	38,776	19,020	15.22	1,250
1974	5,244,597.53	3,674,457	3,703,973	1,855,300	15.26	121,579
1976	8,809,473.73	6,080,279	6,129,121	3,208,922	15.34	209,187
1977	110,295.97	75,511	76,118	40,796	15.38	2,653
1978	94,252.44	63,980	64,494	35,414	15.42	2,297
1979	208,638.92	140,366	141,494	79,664	15.46	5,153
1980	964,696.69	642,936	648,101	374,478	15.50	24,160
1981	35,777,386.86	23,596,711	23,786,258	14,137,772	15.55	909,181
1982	1,374,900.63	897,362	904,570	552,824	15.59	35,460
1983	757,770.44	488,858	492,785	310,452	15.64	19,850
1984	2,077,685.25	1,323,985	1,334,620	867,726	15.69	55,304
1985	6,358,761.59	3,997,867	4,029,981	2,710,306	15.75	172,083
1986	3,381,145.82	2,095,215	2,112,045	1,471,969	15.81	93,104
1987	1,339,959.75	817,657	824,225	596,132	15.87	37,563
1988	1,723,245.40	1,034,408	1,042,717	783,923	15.93	49,210
1989	180,982.89	106,697	107,554	84,288	16.00	5,268
1990	4,186,426.82	2,422,093	2,441,549	1,996,063	16.06	124,288
1991	4,571,377.43	2,588,552	2,609,345	2,236,315	16.14	138,557
1992	4,279,887.41	2,369,281	2,388,313	2,148,368	16.21	132,533
1993	3,107,399.66	1,678,674	1,692,158	1,601,685	16.28	98,384
1994	18,738,821.03	9,852,123	9,931,263	9,931,887	16.36	607,084
1995	6,589,951.99	3,362,677	3,389,689	3,595,660	16.44	218,714
1996	5,330,313.87	2,634,148	2,655,308	2,994,825	16.51	181,395
1997	3,148,619.13	1,501,057	1,513,115	1,824,422	16.59	109,971
1998	389,681.55	178,534	179,968	233,094	16.67	13,983
1999	14,180,606.69	6,212,646	6,262,551	8,768,892	16.75	523,516
2000	590,588.93	246,209	248,187	377,838	16.83	22,450
2001	1,548,962.27	610,754	615,660	1,026,240	16.90	60,724
2002	12,899,455.09	4,767,649	4,805,946	8,867,476	16.98	522,231
2003	14,165,307.22	4,864,182	4,903,255	10,111,971	17.05	593,077
2004	1,774,039.87	558,353	562,838	1,317,644	17.12	76,965
2005	4,960,131.89	1,408,496	1,419,810	3,837,930	17.19	223,265
2006	15,649,977.99	3,919,643	3,951,129	12,637,848	17.26	732,204
2007	9,594,066.01	2,051,739	2,068,220	8,101,490	17.33	467,484

PACIFICORP

ACCOUNT 312 BOILER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NAUGHTON						
INTERIM SURVIVOR CURVE.. IOWA 60-L1						
PROBABLE RETIREMENT YEAR.. 12-2029						
NET SALVAGE PERCENT.. -6						
2008	9,181,818.89	1,599,477	1,612,325	8,120,403	17.39	466,958
2009	27,187,000.54	3,535,131	3,563,528	25,254,693	17.45	1,447,260
2010	4,476,066.34	367,472	370,424	4,374,206	17.51	249,812
2011	174,328,655.26	5,017,004	5,057,305	179,731,070	17.56	10,235,255
	443,090,329.81	131,288,341	132,342,952	337,332,798		19,728,165
WYODAK						
INTERIM SURVIVOR CURVE.. IOWA 60-L1						
PROBABLE RETIREMENT YEAR.. 12-2039						
NET SALVAGE PERCENT.. -5						
1978	69,157,752.03	39,486,933	40,578,786	32,036,854	21.83	1,467,561
1981	684,471.24	377,128	387,556	331,139	22.09	14,990
1982	158,514.94	86,151	88,533	77,908	22.19	3,511
1983	19,015.13	10,187	10,469	9,497	22.29	426
1984	138,587.50	73,130	75,152	70,365	22.39	3,143
1985	2,402.63	1,247	1,281	1,241	22.50	55
1986	48,246,962.99	24,598,135	25,278,298	25,381,013	22.62	1,122,061
1987	167,874.35	84,015	86,338	89,930	22.73	3,956
1988	1,311,309.55	642,835	660,610	716,265	22.86	31,333
1989	544,195.28	260,995	268,212	303,193	22.99	13,188
1990	998,757.10	467,959	480,899	567,796	23.12	24,559
1991	1,511,318.74	690,120	709,203	877,682	23.26	37,734
1992	723,291.31	321,417	330,304	429,151	23.40	18,340
1993	934,765.53	403,064	414,209	567,295	23.55	24,089
1994	13,121,436.07	5,477,386	5,628,841	8,148,667	23.70	343,826
1995	515,639.74	207,841	213,588	327,834	23.85	13,746
1996	653,177.72	253,177	260,178	425,659	24.01	17,728
1997	540,326.88	200,692	206,241	361,102	24.17	14,940
1998	332,547.74	117,787	121,044	228,131	24.34	9,373
1999	1,121,910.21	377,421	387,857	790,149	24.50	32,251
2000	2,352,827.90	746,872	767,524	1,702,946	24.67	69,029
2001	2,257,870.85	671,211	689,771	1,680,994	24.84	67,673
2002	417,738.65	115,442	118,634	319,991	25.00	12,800
2003	872,516.17	221,587	227,714	688,428	25.17	27,351
2004	1,047,388.97	241,232	247,902	851,856	25.34	33,617
2005	1,245,081.41	255,689	262,759	1,044,576	25.50	40,964
2006	18,617,257.66	3,324,353	3,416,275	16,131,846	25.67	628,432
2007	1,216,436.05	183,440	188,512	1,088,746	25.82	42,167

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ACCOUNT 312 BOILER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
WYODAK						
INTERIM SURVIVOR CURVE.. IOWA 60-L1						
PROBABLE RETIREMENT YEAR.. 12-2039						
NET SALVAGE PERCENT.. -5						
2008	2,927,048.35	353,810	363,593	2,709,808	25.98	104,304
2009	4,639,661.34	412,921	424,339	4,447,306	26.13	170,199
2010	3,849,730.13	212,742	218,625	3,823,592	26.28	145,494
2011	120,538,263.22	2,304,752	2,368,481	124,196,696	26.42	4,700,859
	300,866,077.38	83,181,671	85,481,727	230,427,654		9,239,699
BLUNDELL - GEOTHERMAL						
INTERIM SURVIVOR CURVE.. IOWA 60-L1						
PROBABLE RETIREMENT YEAR.. 12-2037						
NET SALVAGE PERCENT.. -4						
1984	8,786,556.72	4,738,428	5,595,979	3,542,040	21.17	167,314
1986	803,171.50	419,211	495,079	340,219	21.36	15,928
1987	277,704.17	142,289	168,040	120,772	21.47	5,625
1988	120,931.64	60,760	71,756	54,013	21.58	2,503
1989	3,212.15	1,579	1,865	1,476	21.70	68
1990	203,858.02	97,984	115,717	96,295	21.82	4,413
1991	6,255,209.67	2,933,618	3,464,538	3,040,880	21.94	138,600
1992	121,329.27	55,393	65,418	60,765	22.07	2,753
1993	37,090.90	16,452	19,429	19,145	22.20	862
1994	8,674.62	3,729	4,404	4,618	22.33	207
1995	665,310.00	276,215	326,204	365,719	22.47	16,276
1996	116,889.02	46,699	55,150	66,414	22.62	2,936
2000	25,399.09	8,353	9,865	16,550	23.20	713
2001	693,626.89	214,024	252,758	468,614	23.35	20,069
2002	1,060,674.33	304,489	359,595	743,507	23.50	31,639
2003	6,150.60	1,624	1,918	4,479	23.65	189
2004	53,396.56	12,819	15,139	40,393	23.79	1,698
2005	111,477.64	23,879	28,201	87,736	23.94	3,665
2006	238,876.41	44,678	52,764	195,668	24.08	8,126
2007	7,045,580.62	1,111,274	1,312,390	6,015,014	24.22	248,349
2008	40,220.35	5,112	6,037	35,792	24.35	1,470
2009	1,058,109.50	99,369	117,353	983,081	24.48	40,159
2010	467,574.66	27,232	32,160	454,117	24.61	18,453
2011	16,322.58	330	390	16,586	24.73	671
	28,217,346.91	10,645,540	12,572,148	16,773,893		732,686



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ACCOUNT 312 BOILER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
JAMES RIVER - COGENERATION						
INTERIM SURVIVOR CURVE.. IOWA 60-L1						
PROBABLE RETIREMENT YEAR.. 12-2016						
NET SALVAGE PERCENT.. -1						
1996	5,798,092.36	4,410,443	4,457,732	1,398,341	4.91	284,795
	5,798,092.36	4,410,443	4,457,732	1,398,341		284,795
	3,879,646,047.56	1,328,796,731	1,349,358,618	2,805,954,853		149,857,799
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						18.7 3.86

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ACCOUNT 314 TURBOGENERATOR UNITS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CARBON						
INTERIM SURVIVOR CURVE.. IOWA 55-L1						
PROBABLE RETIREMENT YEAR.. 4-2015						
NET SALVAGE PERCENT.. -48						
1954	1,521,082.33	2,094,563	1,075,876	1,175,326	3.18	369,599
1957	2,420,325.83	3,325,247	1,708,019	1,874,063	3.19	587,481
1958	927.40	1,273	654	719	3.19	225
1960	1,484.81	2,035	1,045	1,152	3.20	360
1961	1,126.05	1,542	792	875	3.20	273
1972	9,967.84	13,460	6,914	7,839	3.22	2,434
1973	519.65	701	360	409	3.22	127
1980	2,728,996.68	3,623,957	1,861,452	2,177,463	3.23	674,137
1983	6,905.73	9,087	4,668	5,553	3.24	1,714
1984	676,619.24	887,357	455,793	545,604	3.24	168,396
1985	1,190,963.41	1,555,588	799,031	963,595	3.25	296,491
1987	60,115.66	77,880	40,003	48,968	3.25	15,067
1990	7,964.01	10,157	5,217	6,570	3.26	2,015
1991	247,481.68	313,555	161,058	205,215	3.27	62,757
1992	367,340.36	462,299	237,461	306,203	3.27	93,640
1993	249,016.05	311,073	159,783	208,761	3.27	63,841
1994	358,794.00	444,274	228,202	302,813	3.28	92,321
1995	169,608.50	208,094	106,888	144,133	3.28	43,943
1996	39,559.82	48,011	24,661	33,888	3.29	10,300
1999	1,656,125.23	1,928,890	990,778	1,460,287	3.30	442,511
2000	1,327,729.63	1,519,369	780,427	1,184,613	3.30	358,974
2001	4,902.28	5,495	2,823	4,433	3.30	1,343
2002	557,421.38	608,945	312,786	512,198	3.31	154,743
2003	454,353.83	481,880	247,519	424,925	3.31	128,376
2004	896,053.32	916,296	470,657	855,502	3.31	258,460
2005	2,977,026.89	2,908,665	1,494,041	2,911,959	3.31	879,746
2006	254,841.63	234,220	120,308	256,858	3.32	77,367
2007	131,587.85	111,642	57,345	137,405	3.32	41,387
2008	5,932,254.99	4,493,118	2,307,898	6,471,839	3.32	1,949,349
2009	3,632,799.03	2,304,225	1,183,569	4,192,973	3.32	1,262,944
2010	25,291.85	11,649	5,984	31,448	3.32	9,472
2011	441,861.91	83,883	43,087	610,869	3.33	183,444
	28,351,048.87	28,998,430	14,895,098	27,064,454		8,233,237

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ACCOUNT 314 TURBOGENERATOR UNITS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CHOLLA						
INTERIM SURVIVOR CURVE.. IOWA 55-L1						
PROBABLE RETIREMENT YEAR.. 12-2042						
NET SALVAGE PERCENT.. -8						
1978	138,103.00	77,826	77,527	71,624	22.50	3,183
1981	33,547,050.27	18,225,911	18,155,997	18,074,817	22.84	791,367
1984	10,906.29	5,672	5,650	6,129	23.21	264
1985	200,122.87	102,389	101,996	114,136	23.34	4,890
1986	1,873.56	941	937	1,086	23.48	46
1987	2,830,292.00	1,395,819	1,390,465	1,666,251	23.62	70,544
1988	243,276.00	117,533	117,082	145,656	23.77	6,128
1989	7,442.87	3,518	3,505	4,534	23.92	190
1994	141,225.91	57,982	57,760	94,764	24.80	3,821
1996	198,033.75	75,359	75,070	138,807	25.20	5,508
1997	1,483,999.81	540,934	538,859	1,063,861	25.40	41,884
1999	205,679.20	67,729	67,469	154,664	25.83	5,988
2002	604,294.31	162,742	162,118	490,520	26.49	18,517
2003	26,507.63	6,546	6,521	22,107	26.72	827
2004	2,889,243.56	645,576	643,100	2,477,283	26.95	91,921
2005	58,395.70	11,625	11,580	51,487	27.17	1,895
2006	576,542.99	99,639	99,257	523,410	27.40	19,103
2007	3,451,073.38	501,079	499,157	3,228,002	27.62	116,872
2008	14,765,157.84	1,717,265	1,710,678	14,235,693	27.84	511,340
2009	66,777.41	5,704	5,682	66,437	28.06	2,368
2011	4,601,989.02	82,355	82,039	4,888,109	28.48	171,633
	66,047,987.37	23,904,144	23,812,449	47,519,377		1,868,289

COLSTRIP

INTERIM SURVIVOR CURVE.. IOWA 55-L1

PROBABLE RETIREMENT YEAR.. 12-2046

NET SALVAGE PERCENT.. -9

1984	6,471,077.19	3,227,599	4,018,530	3,034,944	25.13	120,770
1986	11,433,730.29	5,502,560	6,850,976	5,611,790	25.45	220,503
1988	87,713.02	40,511	50,438	45,169	25.80	1,751
1989	97,219.59	43,894	54,650	51,319	25.98	1,975
1990	58,384.99	25,711	32,012	31,628	26.17	1,209
1992	165,412.35	68,874	85,752	94,548	26.58	3,557
1993	1,084,911.47	437,829	545,120	637,433	26.79	23,794
1994	77,696.46	30,303	37,729	46,960	27.01	1,739
1995	1,267,707.99	476,335	593,062	788,740	27.24	28,955
1996	1,346,196.79	485,313	604,240	863,114	27.48	31,409
1997	508,545.42	175,291	218,246	336,068	27.72	12,124

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ACCOUNT 314 TURBOGENERATOR UNITS

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RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
COLSTRIP						
INTERIM SURVIVOR CURVE.. IOWA 55-L1						
PROBABLE RETIREMENT YEAR.. 12-2046						
NET SALVAGE PERCENT.. -9						
1998	16,750.50	5,494	6,840	11,418	27.97	408
1999	298,570.01	92,676	115,386	210,055	28.23	7,441
2000	100,103.74	29,248	36,415	72,698	28.48	2,553
2001	299,523.97	81,663	101,675	224,806	28.75	7,819
2002	5,806.88	1,465	1,824	4,505	29.02	155
2003	388,939.58	89,787	111,790	312,155	29.29	10,657
2004	1,268,367.46	264,393	329,183	1,053,337	29.56	35,634
2005	1,137,927.51	210,573	262,174	978,167	29.83	32,791
2006	1,826,900.18	292,864	364,631	1,626,690	30.10	54,043
2007	1,167,380.93	156,854	195,291	1,077,154	30.37	35,468
2008	676,753.58	72,505	90,273	647,389	30.64	21,129
2009	1,762,594.30	138,424	172,345	1,748,883	30.91	56,580
2010	49,349.31	2,391	2,977	50,814	31.17	1,630
2011	3,108,221.91	50,955	63,442	3,324,520	31.43	105,775
	34,705,785.42	12,003,512	14,945,002	22,884,304		819,869

CRAIG  
INTERIM SURVIVOR CURVE.. IOWA 55-L1  
PROBABLE RETIREMENT YEAR.. 12-2034  
NET SALVAGE PERCENT.. -8

1979	8,891,431.74	5,557,974	5,666,786	3,935,960	18.31	214,962
1980	4,555,405.03	2,817,394	2,872,552	2,047,285	18.38	111,387
1983	8,557.00	5,107	5,207	4,035	18.60	217
1985	2,894.00	1,679	1,712	1,414	18.76	75
1986	36,860.00	21,054	21,466	18,343	18.85	973
1987	28,617.00	16,076	16,391	14,516	18.94	766
1988	23,826.00	13,147	13,404	12,328	19.03	648
1989	24,457.00	13,234	13,493	12,920	19.13	675
1991	65,922.00	34,123	34,791	36,405	19.35	1,881
1993	240,401.94	118,146	120,459	139,175	19.58	7,108
1994	231,292.61	110,352	112,512	137,284	19.70	6,969
1995	322,717.15	149,012	151,929	196,605	19.83	9,915
1996	194,628.84	86,728	88,426	121,773	19.96	6,101
1997	152,588.78	65,404	66,684	98,111	20.09	4,884
1998	145,453.29	59,667	60,835	96,254	20.23	4,758
1999	107,159.10	41,853	42,672	73,059	20.37	3,587
2000	191,644.72	70,916	72,304	134,672	20.51	6,566
2001	32,252.92	11,226	11,446	23,387	20.65	1,133

PACIFICORP

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CRAIG						
INTERIM SURVIVOR CURVE.. IOWA 55-L1						
PROBABLE RETIREMENT YEAR.. 12-2034						
NET SALVAGE PERCENT.. -8						
2002	287,631.34	93,339	95,166	215,475	20.79	10,364
2003	438,113.10	131,198	133,767	339,396	20.93	16,216
2004	411,919.38	112,522	114,725	330,148	21.06	15,677
2005	16,013.42	3,918	3,995	13,300	21.20	627
2006	988,766.12	211,886	216,034	851,833	21.33	39,936
2007	626,248.12	113,511	115,733	560,615	21.47	26,112
2008	838,074.60	122,834	125,239	779,882	21.59	36,122
2009	29,734.96	3,233	3,296	28,817	21.71	1,327
2010	357,340.78	24,194	24,668	361,260	21.83	16,549
2011	7,095,584.39	167,442	170,720	7,492,511	21.94	341,500
	26,345,535.33	10,177,169	10,376,414	18,076,764		887,035

DAVE JOHNSTON

INTERIM SURVIVOR CURVE.. IOWA 55-L1  
PROBABLE RETIREMENT YEAR.. 12-2027  
NET SALVAGE PERCENT.. -6

1958	2,508,731.36	1,955,909	1,770,990	888,265	12.87	69,018
1960	2,899,114.73	2,244,011	2,031,854	1,041,208	12.96	80,340
1961	3,439.49	2,653	2,402	1,244	13.00	96
1963	4,524.41	3,462	3,135	1,661	13.09	127
1964	4,187,397.68	3,190,673	2,889,015	1,549,627	13.13	118,022
1965	2,502.59	1,899	1,719	933	13.17	71
1967	4,029.02	3,029	2,743	1,528	13.25	115
1968	7,501.59	5,613	5,082	2,869	13.29	216
1970	4,627.07	3,426	3,102	1,803	13.37	135
1972	8,342,165.13	6,106,677	5,529,329	3,313,366	13.45	246,347
1973	66,331.57	48,258	43,696	26,616	13.49	1,973
1975	3,991,322.96	2,866,792	2,595,755	1,635,048	13.56	120,579
1976	23,880.89	17,032	15,422	9,892	13.60	727
1977	6,685.68	4,733	4,286	2,801	13.64	205
1978	460,880.88	323,800	293,187	195,347	13.67	14,290
1979	624,707.56	435,284	394,131	268,059	13.71	19,552
1980	165,096.64	114,037	103,256	71,747	13.75	5,218
1981	25,412.27	17,397	15,752	11,185	13.78	812
1982	60,404.91	40,949	37,078	26,952	13.82	1,950
1983	52,011.21	34,895	31,596	23,536	13.86	1,698
1985	70,930.10	46,490	42,095	33,091	13.95	2,372
1986	667,977.17	432,162	391,304	316,752	14.00	22,625

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DAVE JOHNSTON						
INTERIM SURVIVOR CURVE.. IOWA 55-L1						
PROBABLE RETIREMENT YEAR.. 12-2027						
NET SALVAGE PERCENT.. -6						
1987	1,056,662.42	674,132	610,397	509,665	14.05	36,275
1988	2,079,562.34	1,306,444	1,182,928	1,021,408	14.11	72,389
1989	3,362,903.59	2,079,205	1,882,629	1,682,049	14.16	118,789
1990	537,876.78	326,753	295,861	274,289	14.22	19,289
1991	1,605,738.11	956,451	866,025	836,058	14.29	58,507
1992	2,407,338.52	1,404,244	1,271,482	1,280,297	14.35	89,219
1993	1,147,133.82	653,969	592,140	623,822	14.42	43,261
1994	1,827,341.24	1,015,850	919,808	1,017,174	14.49	70,198
1995	1,464,050.32	791,605	716,764	835,130	14.56	57,358
1996	251,644.39	131,990	119,511	147,232	14.63	10,064
1997	1,801,286.79	913,020	826,700	1,082,664	14.71	73,601
1998	191,427.89	93,499	84,659	118,254	14.78	8,001
1999	6,542,932.07	3,062,443	2,772,908	4,162,600	14.86	280,121
2000	311,416.90	139,079	125,930	204,172	14.93	13,675
2001	401,610.45	170,078	153,998	271,709	15.00	18,114
2002	966,488.64	384,917	348,526	675,952	15.07	44,854
2003	4,744,764.88	1,757,843	1,591,650	3,437,801	15.15	226,918
2004	1,911,400.27	652,176	590,517	1,435,567	15.21	94,383
2005	3,238,554.51	999,926	905,389	2,527,479	15.28	165,411
2006	549,419.18	150,104	135,913	446,472	15.35	29,086
2007	3,758,748.84	881,799	798,430	3,185,843	15.41	206,739
2008	10,316,273.26	1,975,015	1,788,290	9,146,960	15.47	591,271
2009	12,669,429.35	1,830,991	1,657,882	11,771,713	15.52	758,487
2010	4,194,794.66	383,376	347,130	4,099,352	15.58	263,116
2011	449,687.51	14,491	13,121	463,548	15.63	29,658
	91,968,161.64	40,648,581	36,805,513	60,680,738		4,085,272

GADSBY

INTERIM SURVIVOR CURVE.. IOWA 55-L1

PROBABLE RETIREMENT YEAR.. 12-2022

NET SALVAGE PERCENT.. -14

1951	2,860,187.19	2,642,662	3,260,613
1952	3,637,833.84	3,354,987	4,147,131
1955	3,993,699.92	3,660,056	4,552,818
1957	47,940.51	43,731	54,652
1961	1,961.77	1,771	2,236
1965	7,754.33	6,918	8,840
1970	795.66	697	907

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GADSBY						
INTERIM SURVIVOR CURVE.. IOWA 55-L1						
PROBABLE RETIREMENT YEAR.. 12-2022						
NET SALVAGE PERCENT.. -14						
1972	1,640.97	1,425	1,871			
1979	10,386.54	8,683	11,841			
1980	45,592.67	37,855	51,976			
1982	17,260.35	14,118	19,677			
1983	14,501.45	11,764	16,532			
1984	495,272.24	398,282	564,610			
1985	41,700.37	33,210	47,538			
1986	60,792.79	47,930	69,304			
1987	89,465.23	69,741	101,990			
1988	5,839.88	4,498	6,657			
1991	170,872.12	126,051	194,794			
1992	83,574.66	60,633	95,275			
1994	2,305,103.69	1,607,699	2,627,818			
1996	90,727.69	60,369	100,463	2,967	10.40	285
1999	397,823.13	241,013	401,082	52,437	10.51	4,989
2000	500,770.68	291,531	485,151	85,728	10.55	8,126
2001	121,757.80	67,790	112,813	25,991	10.58	2,457
2002	1,105,660.22	584,056	971,956	288,496	10.62	27,165
2003	427,573.25	212,477	353,593	133,840	10.65	12,567
2004	287,181.90	132,815	221,024	106,363	10.68	9,959
2005	315,547.02	133,763	222,602	137,122	10.71	12,803
2006	164,360.91	62,535	104,068	83,304	10.74	7,756
2007	165,716.33	54,882	91,332	97,585	10.77	9,061
2008	284,156.20	78,082	129,940	193,998	10.80	17,963
2009	352,703.29	74,482	123,949	278,133	10.82	25,705
2011	757,656.13	38,013	63,259	800,469	10.86	73,708
	18,863,810.73	14,164,519	19,218,312	2,286,432		212,544

HAYDEN

INTERIM SURVIVOR CURVE.. IOWA 55-L1

PROBABLE RETIREMENT YEAR.. 12-2030

NET SALVAGE PERCENT.. -7

1965	1,711,610.24	1,249,800	1,374,105	457,318	15.05	30,387
1976	1,693,552.05	1,153,583	1,268,318	543,782	15.63	34,791
1981	3,167.00	2,061	2,266	1,123	15.88	71
1982	248,645.00	160,122	176,048	90,002	15.93	5,650
1983	28,223.00	17,965	19,752	10,447	15.99	653
1984	223.00	140	154	85	16.05	5

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HAYDEN						
INTERIM SURVIVOR CURVE.. IOWA 55-L1						
PROBABLE RETIREMENT YEAR.. 12-2030						
NET SALVAGE PERCENT.. -7						
1985	5,502.00	3,413	3,752	2,135	16.11	133
1986	5,514.00	3,373	3,708	2,192	16.17	136
1987	702.00	423	465	286	16.24	18
1988	8,167.00	4,839	5,320	3,418	16.31	210
1989	32,507.00	18,926	20,808	13,974	16.38	853
1990	27,572.00	15,742	17,308	12,194	16.46	741
1991	12,859.00	7,189	7,904	5,855	16.54	354
1993	103,720.55	55,274	60,772	50,209	16.72	3,003
1994	187,013.26	96,984	106,630	93,474	16.81	5,561
1995	6,209.39	3,123	3,434	3,210	16.91	190
1996	21,796.50	10,615	11,671	11,651	17.00	685
1997	147,103.40	69,066	75,935	81,465	17.10	4,764
1998	3,732.03	1,682	1,849	2,144	17.20	125
1999	539,148.76	232,267	255,368	321,521	17.30	18,585
2000	984,425.73	403,175	443,275	610,061	17.40	35,061
2001	109,774.39	42,467	46,691	70,768	17.50	4,044
2003	165,955.88	55,749	61,294	116,279	17.70	6,569
2007	26,588.36	5,530	6,080	22,370	18.07	1,238
2008	325,458.61	54,918	60,380	287,861	18.16	15,851
2009	533,954.13	67,411	74,116	497,215	18.24	27,260
2010	13,843.25	1,100	1,209	13,603	18.32	743
2011	1,032,248.66	28,662	31,513	1,072,993	18.39	58,347
	7,979,216.19	3,765,599	4,140,125	4,397,636		256,028

HUNTER  
INTERIM SURVIVOR CURVE.. IOWA 55-L1  
PROBABLE RETIREMENT YEAR.. 12-2042  
NET SALVAGE PERCENT.. -9

1978	11,297,822.06	6,425,649	6,866,776	5,447,850	22.50	242,127
1980	8,278,511.16	4,596,520	4,912,075	4,111,502	22.73	180,884
1983	38,346,167.75	20,445,160	21,848,739	19,948,584	23.08	864,323
1984	21,791.49	11,439	12,224	11,528	23.21	497
1985	1,744.62	901	963	939	23.34	40
1987	104,843.20	52,184	55,766	58,513	23.62	2,477
1988	610,879.54	297,865	318,314	347,545	23.77	14,621
1989	970,637.41	463,095	494,887	563,108	23.92	23,541
1990	49,836.25	23,209	24,802	29,519	24.09	1,225
1991	1,997,845.70	907,319	969,607	1,208,045	24.25	49,816



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HUNTER						
INTERIM SURVIVOR CURVE.. IOWA 55-L1						
PROBABLE RETIREMENT YEAR.. 12-2042						
NET SALVAGE PERCENT.. -9						
1992	649,370.27	286,679	306,360	401,454	24.43	16,433
1993	2,112,027.68	904,614	966,717	1,335,394	24.61	54,262
1994	398,861.78	165,274	176,620	258,139	24.80	10,409
1995	4,150,717.46	1,659,778	1,773,723	2,750,559	24.99	110,066
1996	97,450.76	37,427	39,996	66,225	25.20	2,628
1997	3,135,649.88	1,153,561	1,232,754	2,185,104	25.40	86,028
1998	2,122,799.08	744,528	795,641	1,518,210	25.61	59,282
1999	8,418,483.66	2,797,807	2,989,879	6,186,268	25.83	239,499
2000	844,460.35	264,430	282,583	637,878	26.05	24,487
2001	13,229,681.04	3,877,056	4,143,219	10,277,133	26.27	391,212
2002	7,596,277.94	2,064,687	2,206,430	6,073,513	26.49	229,276
2003	371,248.07	92,522	98,874	305,787	26.72	11,444
2004	7,384,798.39	1,665,347	1,779,675	6,269,756	26.95	232,644
2005	2,075,787.49	417,067	445,699	1,816,909	27.17	66,872
2006	6,851,785.24	1,195,101	1,277,146	6,191,300	27.40	225,960
2007	8,859,889.79	1,298,325	1,387,456	8,269,824	27.62	299,414
2008	225,300.81	26,446	28,262	217,316	27.84	7,806
2009	620,931.77	53,529	57,204	619,612	28.06	22,082
2010	30,422,614.94	1,617,908	1,728,979	31,431,671	28.27	1,111,838
2011	27,980,405.52	505,362	540,056	29,958,586	28.48	1,051,917
	189,228,621.10	54,050,789	57,761,424	148,497,773		5,633,110

HUNTINGTON  
INTERIM SURVIVOR CURVE.. IOWA 55-L1  
PROBABLE RETIREMENT YEAR.. 12-2036  
NET SALVAGE PERCENT.. -8

1974	5,074,629.81	3,224,730	3,217,387	2,263,214	19.07	118,679
1977	25,564,365.88	15,803,134	15,767,147	11,842,368	19.32	612,959
1979	67,735.27	41,023	40,930	32,225	19.48	1,654
1980	66,759.35	39,982	39,891	32,209	19.56	1,647
1981	262,522.26	155,425	155,071	128,453	19.64	6,540
1983	37,077.03	21,396	21,347	18,696	19.81	944
1984	97,361.41	55,401	55,275	49,875	19.90	2,506
1985	6,840.72	3,833	3,824	3,564	20.00	178
1986	109,596.75	60,451	60,313	58,051	20.09	2,890
1987	213,560.56	115,722	115,458	115,187	20.20	5,702
1988	692,630.38	368,320	367,481	380,560	20.31	18,738
1989	77,878.41	40,595	40,503	43,606	20.42	2,135

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HUNTINGTON						
INTERIM SURVIVOR CURVE.. IOWA 55-L1						
PROBABLE RETIREMENT YEAR.. 12-2036						
NET SALVAGE PERCENT.. -8						
1990	171,924.37	87,662	87,462	98,216	20.54	4,782
1991	6,808.48	3,391	3,383	3,970	20.66	192
1992	2,973,949.29	1,443,476	1,440,189	1,771,676	20.79	85,218
1993	81,122.69	38,289	38,202	49,411	20.92	2,362
1994	9,904,374.26	4,533,272	4,522,949	6,173,775	21.06	293,152
1995	545,780.30	241,489	240,939	348,504	21.21	16,431
1996	519,537.06	221,640	221,135	339,965	21.35	15,923
1997	5,590,200.61	2,288,422	2,283,211	3,754,206	21.51	174,533
1998	8,559,516.45	3,351,698	3,344,065	5,900,212	21.66	272,401
1999	876,097.82	326,377	325,634	620,552	21.82	28,440
2000	156,817.15	55,243	55,117	114,245	21.98	5,198
2001	165,070.25	54,583	54,459	123,817	22.14	5,592
2002	117,798.18	36,291	36,208	91,014	22.30	4,081
2003	2,716,794.37	771,326	769,570	2,164,568	22.46	96,374
2004	2,357,622.19	608,295	606,910	1,939,322	22.62	85,735
2005	9,448,660.10	2,177,652	2,172,693	8,031,860	22.78	352,584
2006	5,262,659.80	1,060,516	1,058,101	4,625,572	22.93	201,726
2007	775,053.06	131,929	131,629	705,429	23.09	30,551
2008	1,208,453.67	165,778	165,400	1,139,729	23.23	49,063
2009	195,335.59	19,788	19,743	191,219	23.38	8,179
2010	26,176,892.19	1,652,442	1,648,679	26,622,365	23.52	1,131,903
2011	12,786,167.54	280,324	279,686	13,529,375	23.65	572,067
	122,867,593.25	39,479,895	39,389,991	93,307,010		4,211,059

JIM BRIDGER  
INTERIM SURVIVOR CURVE.. IOWA 55-L1  
PROBABLE RETIREMENT YEAR.. 12-2037  
NET SALVAGE PERCENT.. -10

1974	7,570,741.74	4,832,632	5,297,935	3,029,881	19.60	154,586
1975	10,230,939.14	6,471,182	7,094,250	4,159,783	19.69	211,264
1976	9,813,900.51	6,149,321	6,741,399	4,053,891	19.78	204,949
1978	129.00	79	87	55	19.95	3
1979	12,384,858.28	7,525,263	8,249,822	5,373,522	20.04	268,140
1980	18,144.00	10,899	11,948	8,010	20.13	398
1981	1,081,786.00	642,271	704,111	485,853	20.21	24,040
1982	428,819.88	251,422	275,630	196,072	20.30	9,659
1983	535,910.00	310,030	339,881	249,620	20.39	12,242
1984	140,731.00	80,241	87,967	66,837	20.49	3,262

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JIM BRIDGER						
INTERIM SURVIVOR CURVE.. IOWA 55-L1						
PROBABLE RETIREMENT YEAR.. 12-2037						
NET SALVAGE PERCENT.. -10						
1985	553,891.33	311,013	340,958	268,322	20.59	13,032
1986	2,826,010.46	1,560,647	1,710,912	1,397,700	20.70	67,522
1987	438,172.33	237,823	260,721	221,268	20.80	10,638
1988	4,183,730.34	2,227,280	2,441,730	2,160,373	20.92	103,268
1989	1,724,888.86	899,604	986,221	911,157	21.04	43,306
1990	10,486,251.21	5,351,029	5,866,245	5,668,631	21.16	267,894
1991	3,673,759.04	1,828,937	2,005,033	2,036,101	21.30	95,592
1992	255,166.76	123,795	135,714	144,969	21.43	6,765
1993	90,984.28	42,885	47,014	53,069	21.58	2,459
1994	978,692.57	447,311	490,380	586,182	21.72	26,988
1995	531,837.98	234,968	257,592	327,430	21.87	14,972
1996	6,971,240.39	2,966,583	3,252,216	4,416,148	22.03	200,461
1997	7,105,558.98	2,901,420	3,180,779	4,635,336	22.19	208,893
1998	6,539,614.95	2,552,209	2,797,945	4,395,632	22.35	196,673
1999	2,573,504.50	954,734	1,046,659	1,784,196	22.52	79,227
2000	4,844,070.91	1,698,825	1,862,394	3,466,084	22.69	152,758
2001	1,487,817.48	489,670	536,817	1,099,782	22.86	48,109
2002	1,215,257.76	372,000	407,817	928,966	23.03	40,337
2003	5,657,802.84	1,595,789	1,749,437	4,474,146	23.20	192,851
2004	10,330,375.13	2,647,902	2,902,851	8,460,561	23.37	362,027
2005	9,141,397.02	2,090,948	2,292,272	7,763,265	23.54	329,790
2006	6,881,072.92	1,372,141	1,504,256	6,064,925	23.71	255,796
2007	5,661,902.29	952,213	1,043,895	5,184,197	23.88	217,094
2008	8,621,545.97	1,166,021	1,278,290	8,205,411	24.04	341,323
2009	4,823,586.28	482,523	528,982	4,776,963	24.19	197,477
2010	18,588,592.38	1,157,121	1,268,533	19,178,919	24.34	787,959
2011	6,857,181.43	147,992	162,241	7,380,658	24.49	301,374
	175,249,865.94	63,086,723	69,160,935	123,613,918		5,453,128

NAUGHTON

INTERIM SURVIVOR CURVE.. IOWA 55-L1  
PROBABLE RETIREMENT YEAR.. 12-2029  
NET SALVAGE PERCENT.. -7

1963	4,752,970.89	3,557,432	3,586,008	1,499,671	14.34	104,580
1968	4,546,629.02	3,320,533	3,347,206	1,517,687	14.59	104,022
1971	6,926,158.79	4,972,700	5,012,645	2,398,345	14.73	162,820
1973	1,984.54	1,406	1,417	706	14.83	48
1979	1,234,054.39	834,517	841,221	479,218	15.11	31,715

PACIFICORP

ACCOUNT 314 TURBOGENERATOR UNITS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NAUGHTON						
INTERIM SURVIVOR CURVE.. IOWA 55-L1						
PROBABLE RETIREMENT YEAR.. 12-2029						
NET SALVAGE PERCENT.. -7						
1980	339,231.67	227,333	229,159	133,819	15.15	8,833
1982	156,511.29	102,763	103,588	63,879	15.25	4,189
1983	124,177.22	80,623	81,271	51,599	15.30	3,372
1984	275,228.67	176,588	178,006	116,488	15.35	7,589
1985	524,757.01	332,492	335,163	226,327	15.40	14,697
1986	137,940.27	86,190	86,882	60,714	15.46	3,927
1987	46,591.64	28,684	28,914	20,939	15.52	1,349
1988	63,931.98	38,725	39,036	29,371	15.59	1,884
1989	5,784.20	3,443	3,471	2,718	15.66	174
1990	29,143.01	17,023	17,160	14,023	15.73	891
1991	22,562.88	12,910	13,014	11,129	15.81	704
1992	261,094.04	146,102	147,276	132,095	15.89	8,313
1993	1,144,900.71	625,287	630,310	594,734	15.97	37,241
1994	1,815,057.90	965,268	973,022	969,090	16.05	60,379
1995	2,284,649.63	1,179,972	1,189,450	1,255,125	16.14	77,765
1996	1,185,653.64	592,891	597,654	670,996	16.23	41,343
1997	2,113,909.05	1,019,815	1,028,007	1,233,876	16.32	75,605
1998	116,932.44	54,221	54,657	70,461	16.41	4,294
1999	1,058,386.64	469,626	473,398	659,075	16.50	39,944
2000	556,229.90	234,942	236,829	358,337	16.59	21,600
2001	255,004.49	101,821	102,639	170,216	16.68	10,205
2002	5,602,103.10	2,097,988	2,114,841	3,879,410	16.77	231,330
2003	9,530,912.93	3,314,987	3,341,616	6,856,461	16.86	406,670
2004	1,773,843.43	565,323	569,864	1,328,148	16.95	78,357
2005	1,099,190.82	316,121	318,660	857,474	17.03	50,351
2006	7,921,871.85	2,006,704	2,022,823	6,453,579	17.12	376,961
2007	3,685,959.54	797,590	803,997	3,139,980	17.20	182,557
2008	981,460.96	173,161	174,552	875,611	17.27	50,701
2009	12,546,261.32	1,655,107	1,668,402	11,756,097	17.35	677,585
2010	19,340.19	1,611	1,624	19,070	17.41	1,095
2011	3,235,237.08	94,401	95,159	3,366,544	17.48	192,594
	76,375,657.13	30,206,300	30,448,941	51,273,012		3,075,684

PACIFICORP

ACCOUNT 314 TURBOGENERATOR UNITS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
WYODAK						
INTERIM SURVIVOR CURVE.. IOWA 55-L1						
PROBABLE RETIREMENT YEAR.. 12-2039						
NET SALVAGE PERCENT.. -7						
1978	28,731,460.83	16,682,506	17,143,794	13,598,869	21.02	646,949
1981	18,359.67	10,294	10,579	9,066	21.31	425
1982	4,034.58	2,233	2,295	2,022	21.41	94
1983	20,346.04	11,101	11,408	10,362	21.52	482
1986	6,734.85	3,505	3,602	3,604	21.85	165
1988	28,862.46	14,465	14,865	16,018	22.10	725
1989	16,272.05	7,980	8,201	9,210	22.24	414
1991	1,145,906.57	535,986	550,807	675,313	22.52	29,987
1992	47,101.80	21,452	22,045	28,354	22.67	1,251
1993	211,596.54	93,565	96,152	130,256	22.83	5,705
1994	1,122,963.72	480,749	494,042	707,529	23.00	30,762
1995	453,441.43	187,596	192,783	292,399	23.16	12,625
1997	136,733.57	52,158	53,600	92,705	23.52	3,942
1999	14,370.35	4,971	5,108	10,268	23.88	430
2000	621,206.91	202,824	208,432	456,259	24.07	18,956
2001	154,874.81	47,403	48,714	117,002	24.26	4,823
2002	54,895.65	15,606	16,038	42,701	24.46	1,746
2003	6,836.99	1,787	1,836	5,479	24.65	222
2004	117,455.62	27,845	28,615	97,063	24.84	3,908
2005	92,929.51	19,632	20,175	79,260	25.04	3,165
2006	6,953,847.83	1,279,563	1,314,944	6,125,673	25.23	242,793
2007	18,730.51	2,906	2,986	17,055	25.41	671
2008	556,634.05	69,101	71,012	524,587	25.60	20,492
2009	175,834.18	16,084	16,529	171,614	25.78	6,657
2010	13,527.28	771	792	13,682	25.95	527
2011	23,323,566.55	459,444	472,148	24,484,068	26.12	937,369
	64,048,524.35	20,251,527	20,811,502	47,720,419		1,975,285

BLUNDELL - GEOTHERMAL  
INTERIM SURVIVOR CURVE.. IOWA 55-L1  
PROBABLE RETIREMENT YEAR.. 12-2037  
NET SALVAGE PERCENT.. -6

1984	10,750,836.94	5,906,944	6,975,970	4,419,917	20.49	215,711
1985	16,845.69	9,115	10,765	7,092	20.59	344
1987	115,672.60	60,500	71,449	51,164	20.80	2,460
1992	9,532.53	4,457	5,264	4,841	21.43	226
1993	101,268.34	45,997	54,321	53,023	21.58	2,457
1994	6,958.96	3,065	3,620	3,757	21.72	173

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ACCOUNT 314 TURBOGENERATOR UNITS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BLUNDELL - GEOTHERMAL						
INTERIM SURVIVOR CURVE.. IOWA 55-L1						
PROBABLE RETIREMENT YEAR.. 12-2037						
NET SALVAGE PERCENT.. -6						
1995	378,453.91	161,122	190,282	210,880	21.87	9,642
1999	156,217.35	55,847	65,954	99,636	22.52	4,424
2001	3,133,591.48	993,825	1,173,685	2,147,922	22.86	93,960
2003	122,491.54	33,293	39,318	90,523	23.20	3,902
2004	295,432.25	72,972	86,178	226,980	23.37	9,712
2005	11,615.55	2,560	3,023	9,289	23.54	395
2006	120,028.49	23,064	27,238	99,992	23.71	4,217
2007	16,643,233.28	2,697,259	3,185,403	14,456,424	23.88	605,378
2011	175,587.43	3,652	4,313	181,810	24.49	7,424
	32,037,766.34	10,073,672	11,896,784	22,063,248		960,425
JAMES RIVER - COGENERATION						
INTERIM SURVIVOR CURVE.. IOWA 55-L1						
PROBABLE RETIREMENT YEAR.. 12-2016						
NET SALVAGE PERCENT.. -1						
1996	18,558,369.33	14,112,510	14,263,825	4,480,128	4.89	916,182
2007	58,068.38	27,735	28,032	30,617	4.96	6,173
	18,616,437.71	14,140,245	14,291,857	4,510,745		922,355
	952,686,011.37	364,951,105	367,954,347	673,895,830		38,593,320
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						17.5 4.05

PACIFICORP

ACCOUNT 315 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CARBON						
INTERIM SURVIVOR CURVE.. IOWA 75-R2.5						
PROBABLE RETIREMENT YEAR.. 4-2015						
NET SALVAGE PERCENT.. -48						
1954	814,041.57	1,134,723	582,853	621,929	3.26	190,776
1955	3,398.23	4,733	2,431	2,598	3.26	797
1957	712,130.65	989,884	508,456	545,498	3.27	166,819
1958	2,125.26	2,951	1,516	1,630	3.27	498
1959	251.59	349	179	193	3.27	59
1963	4,751.48	6,561	3,370	3,662	3.28	1,116
1965	23,097.30	31,807	16,338	17,846	3.29	5,424
1966	156.59	215	110	121	3.29	37
1969	3,120.03	4,270	2,193	2,424	3.30	735
1972	23,966.42	32,631	16,761	18,709	3.30	5,669
1975	17,438.99	23,593	12,119	13,691	3.31	4,136
1976	441,193.17	595,531	305,896	347,070	3.31	104,855
1977	11,266.33	15,171	7,793	8,882	3.31	2,683
1978	9,023.45	12,120	6,225	7,129	3.31	2,154
1979	1,315.95	1,763	906	1,042	3.31	315
1980	403,623.47	539,102	276,911	320,452	3.31	96,813
1981	8,001.34	10,655	5,473	6,369	3.31	1,924
1982	5,043.90	6,695	3,439	4,026	3.31	1,216
1983	25,870.55	34,219	17,577	20,712	3.31	6,257
1984	11,563.05	15,231	7,823	9,290	3.32	2,798
1985	3,286.77	4,312	2,215	2,650	3.32	798
1987	46,572.35	60,560	31,107	37,820	3.32	11,392
1989	894.10	1,151	591	732	3.32	220
1990	63,452.97	81,169	41,693	52,218	3.32	15,728
1991	90,311.44	114,777	58,955	74,706	3.32	22,502
1992	110,324.53	139,231	71,516	91,764	3.32	27,640
1993	127,612.44	159,796	82,080	106,787	3.32	32,165
1994	107,323.37	133,239	68,438	90,400	3.32	27,229
1997	76,250.18	91,647	47,075	65,776	3.32	19,812
1999	8,562.97	9,995	5,134	7,539	3.32	2,271
2004	512,948.15	524,650	269,487	489,676	3.33	147,050
2005	242,203.04	236,534	121,496	236,964	3.33	71,160
2006	47,727.46	43,907	22,553	48,084	3.33	14,440
2008	259,059.63	195,925	100,637	282,771	3.33	84,916
2009	949,610.66	601,297	308,857	1,096,566	3.33	329,299
2010	1,033,436.02	472,810	242,860	1,286,626	3.33	386,374
2011	17,138.77	3,311	1,701	23,665	3.33	7,107
	6,218,094.17	6,336,515	3,254,763	5,948,016		1,795,184

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ACCOUNT 315 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CHOLLA						
INTERIM SURVIVOR CURVE.. IOWA 75-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2042						
NET SALVAGE PERCENT.. -5						
1978	1,175,495.00	649,522	647,030	587,239	27.81	21,116
1980	647,885.00	346,908	345,577	334,702	28.07	11,924
1981	41,563,977.91	21,882,624	21,798,683	21,843,494	28.20	774,592
1982	5,021.00	2,597	2,587	2,685	28.32	95
1983	47,847.94	24,295	24,202	26,039	28.44	916
1984	14,347.00	7,144	7,117	7,948	28.55	278
1985	258,003.71	125,913	125,430	145,474	28.65	5,078
1986	48,917.77	23,360	23,270	28,093	28.76	977
1987	2,439.00	1,139	1,135	1,426	28.86	49
1988	133,534.51	60,870	60,637	79,575	28.95	2,749
1990	269,107.00	116,379	115,933	166,630	29.13	5,720
1991	49,887.00	20,959	20,879	31,503	29.22	1,078
1994	20,095.93	7,644	7,615	13,486	29.45	458
1996	31,303.68	10,993	10,951	21,918	29.59	741
2001	35,709.88	9,505	9,469	28,027	29.89	938
2002	103,686.53	25,563	25,465	83,406	29.95	2,785
2003	87,189.40	19,709	19,633	71,915	30.00	2,397
2004	322,225.42	65,908	65,655	272,682	30.05	9,074
2005	792,733.69	144,483	143,929	688,442	30.09	22,879
2006	583,923.31	92,428	92,073	521,046	30.14	17,288
2007	279,013.03	37,130	36,988	255,976	30.18	8,482
2008	18,723,196.09	1,993,459	1,985,812	17,673,544	30.22	584,829
2009	1,089,902.19	85,395	85,067	1,059,330	30.26	35,008
2010	390,313.65	18,840	18,768	391,062	30.30	12,906
	66,675,755.64	25,772,767	25,673,903	44,335,640		1,522,357

COLSTRIP

INTERIM SURVIVOR CURVE.. IOWA 75-R2.5  
PROBABLE RETIREMENT YEAR.. 12-2046  
NET SALVAGE PERCENT.. -6

1984	5,511,854.97	2,612,211	3,252,339	2,590,227	31.67	81,788
1986	3,177,038.27	1,440,079	1,792,974	1,574,687	31.95	49,286
1987	109,038.92	48,252	60,076	55,505	32.08	1,730
1988	18,835.73	8,122	10,112	9,854	32.21	306
1989	12,950.56	5,437	6,769	6,958	32.33	215
1990	7,649.23	3,120	3,885	4,224	32.45	130
1992	26,391.82	10,111	12,589	15,387	32.67	471
1993	13,692.98	5,068	6,310	8,205	32.77	250



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ACCOUNT 315 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
COLSTRIP						
INTERIM SURVIVOR CURVE.. IOWA 75-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2046						
NET SALVAGE PERCENT.. -6						
1995	2,611.62	895	1,114	1,654	32.97	50
1997	10,135.93	3,171	3,948	6,796	33.15	205
2000	642.48	169	210	471	33.40	14
2006	6,252.38	903	1,124	5,503	33.81	163
2007	8,155.82	986	1,228	7,418	33.87	219
2010	360.77	16	20	362	34.03	11
2011	44,072.73	649	808	45,909	34.08	1,347
	8,949,684.21	4,139,189	5,153,507	4,333,158		136,185

CRAIG

INTERIM SURVIVOR CURVE.. IOWA 75-R2.5  
PROBABLE RETIREMENT YEAR.. 12-2034  
NET SALVAGE PERCENT.. -6

1979	9,170,519.56	5,696,652	5,808,179	3,912,572	21.51	181,895
1980	6,827,736.07	4,184,592	4,266,516	2,970,884	21.58	137,668
1982	1,198.00	714	728	542	21.70	25
1983	11,809.00	6,926	7,062	5,456	21.76	251
1984	659.00	380	387	311	21.81	14
1987	591.00	323	329	297	21.97	14
1991	17,609.00	8,782	8,954	9,712	22.15	438
1993	130,361.70	61,499	62,703	75,480	22.22	3,397
1994	21,871.14	9,998	10,194	12,990	22.26	584
1995	41,431.99	18,300	18,658	25,260	22.30	1,133
1996	4,588.33	1,954	1,992	2,871	22.33	129
1997	11,627.50	4,756	4,849	7,476	22.36	334
1999	13,038.57	4,855	4,950	8,871	22.42	396
2000	20,123.13	7,091	7,230	14,101	22.45	628
2001	15,763.48	5,222	5,324	11,385	22.48	506
2003	1,816.94	518	528	1,398	22.53	62
2006	20,045.37	4,086	4,166	17,082	22.60	756
2007	88,135.90	15,242	15,540	77,884	22.62	3,443
2008	79,558.87	11,096	11,313	73,019	22.64	3,225
2009	52,409.80	5,420	5,526	50,028	22.66	2,208
2010	92,051.97	5,979	6,096	91,479	22.67	4,035
2011	253,741.38	5,686	5,797	263,169	22.69	11,598
	16,876,687.70	10,060,071	10,257,023	7,632,266		352,739

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ACCOUNT 315 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
DAVE JOHNSTON						
INTERIM SURVIVOR CURVE.. IOWA 75-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2027						
NET SALVAGE PERCENT.. -4						
1958	1,000,176.02	799,672	724,068	316,115	14.34	22,044
1959	4,172.53	3,321	3,007	1,332	14.41	92
1960	427,816.00	338,862	306,825	138,104	14.48	9,538
1961	511,237.87	402,902	364,810	166,877	14.55	11,469
1964	1,877,385.36	1,456,609	1,318,896	633,585	14.73	43,013
1965	5,912.49	4,561	4,130	2,019	14.79	137
1966	12,258.77	9,404	8,515	4,234	14.84	285
1967	37,961.78	28,949	26,212	13,268	14.89	891
1968	49,637.16	37,618	34,061	17,561	14.94	1,175
1969	7,619.19	5,738	5,196	2,728	14.98	182
1970	15,129.79	11,317	10,247	5,488	15.03	365
1971	2,912.45	2,164	1,959	1,070	15.07	71
1972	3,504,117.41	2,584,525	2,340,174	1,304,108	15.11	86,308
1973	38,782.65	28,390	25,706	14,628	15.15	966
1974	26,995.72	19,605	17,751	10,324	15.19	680
1975	1,125,727.18	810,995	734,321	436,436	15.22	28,675
1976	493,213.09	352,247	318,944	193,997	15.26	12,713
1977	332,844.15	235,592	213,318	132,840	15.29	8,688
1978	75,088.83	52,654	47,676	30,416	15.32	1,985
1980	79,486.00	54,612	49,449	33,217	15.38	2,160
1981	1,344.56	914	828	571	15.41	37
1982	71,123.69	47,768	43,252	30,717	15.44	1,989
1983	60,330.92	40,032	36,247	26,497	15.46	1,714
1988	74,297.83	45,780	41,452	35,818	15.58	2,299
1989	16,122.45	9,758	8,835	7,932	15.60	508
1990	393,827.77	233,871	211,760	197,821	15.62	12,665
1991	208,081.09	121,098	109,649	106,755	15.63	6,830
1992	1,376,671.30	783,390	709,325	722,413	15.65	46,161
1993	136,677.48	75,912	68,735	73,410	15.67	4,685
1994	700,777.72	379,338	343,474	385,335	15.68	24,575
1995	889,705.73	467,893	423,657	501,637	15.70	31,951
1996	276,068.33	140,667	127,368	159,743	15.72	10,162
1997	195,688.83	96,377	87,265	116,251	15.73	7,390
1998	112,144.37	53,175	48,148	68,483	15.74	4,351
1999	295,246.59	134,104	121,425	185,631	15.76	11,779
2000	24,251.12	10,506	9,513	15,708	15.77	996
2001	242,276.74	99,454	90,051	161,917	15.78	10,261
2002	415,628.10	160,439	145,270	286,983	15.79	18,175
2003	212,469.28	76,402	69,179	151,789	15.80	9,607
2004	46,381.36	15,337	13,887	34,350	15.81	2,173

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
DAVE JOHNSTON						
INTERIM SURVIVOR CURVE.. IOWA 75-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2027						
NET SALVAGE PERCENT.. -4						
2005	74,949.98	22,451	20,328	57,620	15.82	3,642
2006	156,378.19	41,481	37,559	125,074	15.83	7,901
2007	71,402.82	16,229	14,695	59,564	15.84	3,760
2008	418,478.31	77,799	70,444	364,774	15.85	23,014
2009	303,068.28	42,324	38,323	276,868	15.86	17,457
2010	35,326,550.18	3,135,726	2,839,263	33,900,349	15.86	2,137,475
2011	1,318,958.66	41,083	37,199	1,334,518	15.87	84,091
	53,047,376.12	13,609,045	12,322,395	42,846,876		2,717,085

GADSBY

INTERIM SURVIVOR CURVE.. IOWA 75-R2.5  
PROBABLE RETIREMENT YEAR.. 12-2022  
NET SALVAGE PERCENT.. -13

1951	643,406.25	612,328	727,049
1952	854,343.92	810,847	965,409
1953	727.51	689	822
1955	846,638.01	796,827	956,701
1956	552.56	518	624
1957	3,923.47	3,670	4,434
1958	20,629.51	19,237	23,311
1959	21,492.08	19,977	24,286
1964	14,298.39	13,051	16,157
1966	19,703.91	17,838	22,265
1969	1,756.89	1,569	1,985
1970	18,445.06	16,395	20,843
1971	18,326.70	16,207	20,709
1973	27,372.86	23,940	30,931
1974	2,707.01	2,354	3,059
1975	10,640.66	9,196	12,024
1976	5,465.62	4,694	6,176
1977	2,119.93	1,808	2,396
1978	6,589.97	5,581	7,447
1979	279,553.08	234,937	315,895
1980	221,015.08	184,291	249,747
1981	36,096.76	29,848	40,789
1982	18,694.15	15,322	21,124
1983	6,990.09	5,674	7,899
1985	731.03	581	826

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
GADSBY						
INTERIM SURVIVOR CURVE.. IOWA 75-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2022						
NET SALVAGE PERCENT.. -13						
1986	23,189.75	18,230	26,204			
1987	15,648.06	12,151	17,682			
1990	26,856.68	20,000	30,348			
1991	18,942.75	13,877	21,405			
1992	529,133.95	380,804	595,659	2,262	10.85	208
1993	63,096.93	44,534	69,661	1,639	10.86	151
1994	810,202.32	560,184	876,248	39,281	10.86	3,617
1995	34,192.18	23,099	36,132	2,505	10.87	230
1996	507,650.58	334,240	522,823	50,822	10.88	4,671
1997	5,161.24	3,305	5,170	662	10.88	61
1998	91,091.39	56,518	88,406	14,527	10.89	1,334
1999	93,434.08	55,979	87,563	18,017	10.89	1,654
2004	140,952.26	64,336	100,635	58,641	10.92	5,370
2008	4,045.47	1,102	1,724	2,848	10.93	261
2009	49,370.72	10,276	16,074	39,715	10.94	3,630
2010	1,648,058.41	223,235	349,187	1,513,119	10.94	138,311
2011	719,406.31	35,533	55,581	757,348	10.94	69,227
	7,862,653.58	4,704,782	6,383,412	2,501,387		228,725

HAYDEN

INTERIM SURVIVOR CURVE.. IOWA 75-R2.5

PROBABLE RETIREMENT YEAR.. 12-2030

NET SALVAGE PERCENT.. -5

1965	732,842.44	546,373	600,715	168,769	17.22	9,801
1976	1,226,872.52	837,237	920,508	367,708	17.91	20,531
1979	231.00	153	168	74	18.04	4
1980	2,900.00	1,894	2,082	963	18.09	53
1982	194,037.00	123,576	135,867	67,872	18.17	3,735
1983	11,550.00	7,257	7,979	4,149	18.20	228
1985	1,223.00	746	820	464	18.28	25
1986	451.00	271	298	176	18.31	10
1987	1,837.00	1,083	1,191	738	18.34	40
1988	716.00	414	455	297	18.37	16
1989	3,583.00	2,033	2,235	1,527	18.40	83
1990	43,069.00	23,929	26,309	18,913	18.43	1,026
1991	21,659.00	11,761	12,931	9,811	18.46	531
1993	110,011.19	56,788	62,436	53,076	18.51	2,867
1997	6,724.88	3,045	3,348	3,713	18.60	200

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HAYDEN						
INTERIM SURVIVOR CURVE.. IOWA 75-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2030						
NET SALVAGE PERCENT.. -5						
1998	90,365.69	39,256	43,160	51,724	18.62	2,778
1999	24,765.88	10,277	11,299	14,705	18.64	789
2008	11,163.76	1,820	2,001	9,721	18.77	518
2009	41,175.83	5,026	5,526	37,709	18.78	2,008
2010	7,239.94	551	606	6,996	18.80	372
	2,532,418.13	1,673,490	1,839,935	819,104		45,615
HUNTER						
INTERIM SURVIVOR CURVE.. IOWA 75-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2042						
NET SALVAGE PERCENT.. -7						
1978	24,334,803.68	13,702,363	14,643,043	11,395,197	27.81	409,752
1979	655.74	364	389	313	27.94	11
1980	14,204,328.75	7,750,542	8,282,624	6,916,008	28.07	246,384
1981	840.32	451	482	417	28.20	15
1983	51,291,485.99	26,539,236	28,361,179	26,520,711	28.44	932,514
1984	68,351.65	34,683	37,064	36,072	28.55	1,263
1986	63,911.37	31,101	33,236	35,149	28.76	1,222
1987	181,292.41	86,239	92,159	101,823	28.86	3,528
1988	3,815.65	1,772	1,894	2,189	28.95	76
1989	57,936.38	26,237	28,038	33,954	29.04	1,169
1990	7,856.07	3,462	3,700	4,706	29.13	162
1991	59,368.39	25,417	27,162	36,362	29.22	1,244
1992	36,538.60	15,167	16,208	22,888	29.30	781
1994	47,110.05	18,262	19,516	30,892	29.45	1,049
1995	19,663.00	7,335	7,839	13,201	29.52	447
1996	48,453.87	17,340	18,530	33,315	29.59	1,126
1997	212,792.05	72,762	77,757	149,930	29.66	5,055
2000	61,754.08	17,915	19,145	46,932	29.84	1,573
2001	238,525.37	64,699	69,141	186,082	29.89	6,226
2002	375,070.31	94,231	100,700	300,625	29.95	10,038
2003	190,707.21	43,929	46,945	157,112	30.00	5,237
2004	517,428.21	107,851	115,255	438,393	30.05	14,589
2005	437,691.50	81,293	86,874	381,456	30.09	12,677
2006	420,696.61	67,859	72,518	377,628	30.14	12,529
2007	721,713.89	97,873	104,592	667,642	30.18	22,122
2008	229,310.24	24,880	26,588	218,774	30.22	7,239

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HUNTER						
INTERIM SURVIVOR CURVE.. IOWA 75-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2042						
NET SALVAGE PERCENT.. -7						
2009	387,233.48	30,918	33,041	381,299	30.26	12,601
2010	2,889,932.79	142,150	151,909	2,940,319	30.30	97,040
2011	1,396,094.67	23,259	24,856	1,468,966	30.34	48,417
	98,505,362.33	49,129,590	52,502,381	52,898,357		1,856,086
HUNTINGTON						
INTERIM SURVIVOR CURVE.. IOWA 75-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2036						
NET SALVAGE PERCENT.. -6						
1974	7,692,794.84	4,917,081	4,905,884	3,248,479	22.74	142,853
1977	15,489,501.06	9,555,619	9,533,859	6,885,012	23.02	299,088
1979	5,971.89	3,588	3,580	2,750	23.19	119
1980	144,388.96	85,535	85,340	67,712	23.27	2,910
1981	5,197.66	3,035	3,028	2,481	23.34	106
1982	53,630.53	30,824	30,754	26,095	23.42	1,114
1983	24,177.17	13,672	13,641	11,987	23.49	510
1984	41,246.53	22,933	22,881	20,841	23.55	885
1985	20,512.65	11,200	11,174	10,569	23.62	447
1986	45,381.20	24,308	24,253	23,851	23.68	1,007
1987	541,022.79	284,001	283,354	290,130	23.74	12,221
1988	166,691.02	85,630	85,435	91,257	23.80	3,834
1989	85,034.17	42,701	42,604	47,532	23.85	1,993
1990	339,633.61	166,484	166,105	193,907	23.90	8,113
1991	39,899.97	19,046	19,003	23,291	23.96	972
1992	123,322.93	57,266	57,136	73,587	24.00	3,066
1993	180,676.62	81,404	81,219	110,299	24.05	4,586
1994	458,307.93	199,827	199,372	286,434	24.10	11,885
1996	44,089.27	17,863	17,822	28,912	24.18	1,196
1997	209,629.90	81,432	81,247	140,961	24.22	5,820
1998	2,104.07	780	778	1,452	24.26	60
1999	151,700.73	53,528	53,406	107,397	24.29	4,421
2001	193,148.89	60,426	60,288	144,449	24.36	5,930
2002	145,664.13	42,422	42,325	112,079	24.39	4,595
2003	742,168.42	199,200	198,746	587,952	24.42	24,077
2004	420,611.45	102,616	102,382	343,466	24.45	14,048
2005	736,631.60	160,624	160,258	620,571	24.48	25,350
2006	12,882,936.02	2,454,241	2,448,652	11,207,260	24.51	457,253
2007	102,411.62	16,510	16,472	92,084	24.53	3,754

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HUNTINGTON						
INTERIM SURVIVOR CURVE.. IOWA 75-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2036						
NET SALVAGE PERCENT.. -6						
2008	258,436.72	33,583	33,507	240,436	24.55	9,794
2009	195,726.08	18,805	18,762	188,707	24.58	7,677
2010	3,353,504.18	200,450	199,994	3,354,721	24.60	136,371
2011	1,525,214.22	31,542	31,470	1,585,257	24.62	64,389
	46,421,368.83	19,078,176	19,034,731	30,171,920		1,260,444
JIM BRIDGER						
INTERIM SURVIVOR CURVE.. IOWA 75-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2037						
NET SALVAGE PERCENT.. -8						
1974	10,728,354.58	6,888,016	7,551,218	4,035,404	23.52	171,573
1975	8,672,120.02	5,502,179	6,031,948	3,333,941	23.63	141,089
1976	14,043,819.16	8,803,874	9,651,542	5,515,783	23.73	232,439
1977	2,539.00	1,571	1,722	1,020	23.83	43
1978	18,773.00	11,468	12,572	7,703	23.92	322
1979	16,536,542.00	9,962,546	10,921,775	6,937,690	24.01	288,950
1980	612.00	363	398	263	24.10	11
1981	9,576.00	5,601	6,140	4,202	24.18	174
1982	39,175.00	22,555	24,727	17,582	24.26	725
1983	3,537.00	2,003	2,196	1,624	24.34	67
1984	53,661.00	29,857	32,732	25,222	24.41	1,033
1986	8,892.00	4,763	5,222	4,382	24.55	178
1989	33,053.00	16,573	18,169	17,529	24.74	709
1990	50,523.13	24,718	27,098	27,467	24.79	1,108
1991	24,888.09	11,856	12,998	13,882	24.85	559
1994	21,811.69	9,478	10,391	13,166	25.00	527
1995	44,130.59	18,499	20,280	27,381	25.05	1,093
1996	13,898.97	5,601	6,140	8,871	25.10	353
1997	15,961.16	6,166	6,760	10,478	25.14	417
1999	26,174.58	9,165	10,047	18,221	25.22	722
2001	25,097.49	7,790	8,540	18,565	25.29	734
2003	101,794.01	27,035	29,638	80,300	25.36	3,166
2004	277,847.85	67,082	73,541	226,535	25.39	8,922
2005	979,707.20	211,215	231,552	826,532	25.42	32,515
2006	657,284.27	123,687	135,596	574,271	25.45	22,565
2007	1,063,625.84	169,160	185,447	963,269	25.48	37,805
2008	740,836.85	94,588	103,695	696,409	25.51	27,299

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
JIM BRIDGER						
INTERIM SURVIVOR CURVE.. IOWA 75-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2037						
NET SALVAGE PERCENT.. -8						
2009	522,275.37	49,389	54,144	509,913	25.53	19,973
2010	3,265,291.61	191,772	210,236	3,316,278	25.56	129,745
2011	900,544.48	18,285	20,046	952,542	25.58	37,238
	58,882,346.94	32,296,855	35,406,510	28,186,425		1,162,054
NAUGHTON						
INTERIM SURVIVOR CURVE.. IOWA 75-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2029						
NET SALVAGE PERCENT.. -6						
1963	1,512,384.47	1,168,648	1,178,035	425,092	16.28	26,111
1966	17,737.18	13,456	13,564	5,237	16.49	318
1968	1,713,609.88	1,282,670	1,292,973	523,453	16.62	31,495
1969	11,534.17	8,573	8,642	3,584	16.68	215
1971	3,997,608.10	2,927,198	2,950,711	1,286,753	16.79	76,638
1972	13,162.87	9,563	9,640	4,313	16.84	256
1974	627.87	449	453	213	16.94	13
1975	25,126.42	17,789	17,932	8,702	16.99	512
1976	282,016.86	197,828	199,417	99,521	17.03	5,844
1977	15,824.41	10,990	11,078	5,696	17.08	333
1978	365,574.75	251,311	253,330	134,180	17.12	7,838
1979	443,606.12	301,662	304,085	166,137	17.16	9,682
1980	10,722.29	7,211	7,269	4,097	17.19	238
1981	3,532,036.96	2,347,051	2,365,904	1,378,055	17.23	79,980
1982	207,862.17	136,420	137,516	82,818	17.26	4,798
1983	49,322.19	31,938	32,195	20,087	17.30	1,161
1984	68,947.78	44,028	44,382	28,703	17.33	1,656
1985	262,792.54	165,337	166,665	111,895	17.36	6,446
1986	101,694.19	62,982	63,488	44,308	17.39	2,548
1987	105,639.00	64,331	64,848	47,130	17.42	2,706
1988	289,988.66	173,425	174,818	132,570	17.45	7,597
1989	3,298.10	1,936	1,952	1,544	17.47	88
1990	282,315.62	162,268	163,571	135,683	17.50	7,753
1991	63,074.07	35,472	35,757	31,102	17.52	1,775
1992	193,411.29	106,252	107,105	97,910	17.54	5,582
1993	91,640.71	49,048	49,442	47,697	17.57	2,715
1995	156,846.22	79,198	79,834	86,423	17.61	4,908
1996	93,352.00	45,604	45,970	52,983	17.63	3,005
1997	136,930.25	64,529	65,047	80,099	17.64	4,541



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CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NAUGHTON						
INTERIM SURVIVOR CURVE.. IOWA 75-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2029						
NET SALVAGE PERCENT.. -6						
1998	38,486.73	17,420	17,560	23,236	17.66	1,316
1999	104,178.18	45,088	45,450	64,979	17.68	3,675
2000	186,392.87	76,762	77,379	120,198	17.69	6,795
2001	666,205.33	259,203	261,285	444,893	17.71	25,121
2002	162,204.29	59,156	59,631	112,305	17.73	6,334
2003	765,420.50	259,241	261,323	550,022	17.74	31,005
2004	742,242.37	230,612	232,464	554,312	17.75	31,229
2005	598,727.84	167,662	169,009	465,643	17.77	26,204
2006	2,422,495.65	598,205	603,010	1,964,835	17.78	110,508
2007	529,825.18	111,969	112,868	448,746	17.79	25,225
2008	155,221.88	26,712	26,927	137,609	17.80	7,731
2009	762,184.90	98,049	98,837	709,079	17.81	39,814
2010	1,065,411.56	86,598	87,294	1,042,043	17.82	58,476
2011	759,083.26	21,524	21,697	782,931	17.83	43,911
	23,006,767.68	11,825,368	11,920,358	12,466,816		714,096

WYODAK  
INTERIM SURVIVOR CURVE.. IOWA 75-R2.5  
PROBABLE RETIREMENT YEAR.. 12-2039  
NET SALVAGE PERCENT.. -4

1978	18,406,182.38	10,508,620	10,799,194	8,343,236	25.51	327,057
1990	531,140.31	240,547	247,198	305,188	26.55	11,495
1991	51,095.06	22,507	23,129	30,010	26.62	1,127
1992	25,754.95	11,017	11,322	15,464	26.68	580
2000	42,560.15	12,875	13,231	31,032	27.11	1,145
2001	25,997.66	7,368	7,572	19,466	27.15	717
2002	27,800.60	7,322	7,524	21,388	27.19	787
2003	25,744.17	6,231	6,403	20,371	27.23	748
2005	17,470.37	3,415	3,509	14,660	27.31	537
2006	127,062.77	21,660	22,259	109,886	27.34	4,019
2007	328,167.16	47,174	48,478	292,815	27.37	10,698
2008	31,086.09	3,588	3,687	28,642	27.40	1,045
2009	62,867.48	5,339	5,487	59,896	27.44	2,183
2010	1,415,644.19	74,806	76,874	1,395,395	27.46	50,816
2011	7,010,754.12	127,669	131,199	7,159,985	27.49	260,458
	28,129,327.46	11,100,138	11,407,068	17,847,433		673,412

PACIFICORP

ACCOUNT 315 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BLUNDELL - GEOTHERMAL						
INTERIM SURVIVOR CURVE.. IOWA 75-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2037						
NET SALVAGE PERCENT.. -3						
1984	4,303,894.16	2,283,843	2,697,168	1,735,843	24.41	71,112
1992	6,836.65	3,019	3,565	3,476	24.90	140
1994	11,750.64	4,870	5,751	6,352	25.00	254
1998	77,200.65	27,143	32,055	47,461	25.18	1,885
1999	5,831.13	1,947	2,299	3,707	25.22	147
2000	15,745.62	4,966	5,865	10,353	25.26	410
2004	273,912.85	63,070	74,484	207,646	25.39	8,178
2005	10,041.24	2,065	2,439	7,904	25.42	311
2006	66,526.26	11,939	14,100	54,422	25.45	2,138
2007	2,453,737.00	372,177	439,533	2,087,816	25.48	81,939
2008	113,840.36	13,862	16,371	100,885	25.51	3,955
2009	161,893.17	14,601	17,243	149,507	25.53	5,856
	7,501,209.73	2,803,502	3,310,874	4,415,372		176,325

JAMES RIVER - COGENERATION

INTERIM SURVIVOR CURVE.. IOWA 75-R2.5

PROBABLE RETIREMENT YEAR.. 12-2016

NET SALVAGE PERCENT.. -1

1996	4,222,514.72	3,216,979	3,251,472	1,013,268	4.98	203,467
2005	79,761.05	45,420	45,907	34,652	4.99	6,944
	4,302,275.77	3,262,399	3,297,379	1,047,920		210,411
	428,911,328.29	195,791,887	201,764,239	255,450,690		12,850,718

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 19.9 3.00

PACIFICORP

ACCOUNT 316 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CARBON						
INTERIM SURVIVOR CURVE.. IOWA 40-01						
PROBABLE RETIREMENT YEAR.. 4-2015						
NET SALVAGE PERCENT.. -47						
1957	43,114.00	58,023	29,804	33,574	3.12	10,761
1990	6,211.11	7,720	3,965	5,165	3.24	1,594
1992	86,874.42	106,562	54,736	72,970	3.24	22,522
1999	44,955.34	51,034	26,214	39,871	3.25	12,268
2009	627,587.58	387,408	198,993	723,561	3.26	221,951
2011	803.17	152	78	1,103	3.26	338
	809,545.62	610,899	313,789	876,243		269,434

CHOLLA						
INTERIM SURVIVOR CURVE.. IOWA 40-01						
PROBABLE RETIREMENT YEAR.. 12-2042						
NET SALVAGE PERCENT.. -7						
1981	2,761,912.34	1,293,423	1,288,462	1,666,784	21.29	78,290
1984	18,096.83	7,963	7,932	11,431	21.85	523
1987	927.00	381	380	612	22.34	27
1988	15,918.79	6,370	6,346	10,688	22.50	475
1990	42,393.00	16,050	15,988	29,372	22.79	1,289
1999	51,636.72	13,590	13,538	41,713	23.88	1,747
2004	242,806.19	43,270	43,104	216,699	24.37	8,892
2006	11,012.56	1,514	1,508	10,275	24.55	419
2008	18,217.52	1,686	1,680	17,813	24.72	721
2009	873,617.78	59,638	59,409	875,362	24.80	35,297
2011	119,412.35	1,717	1,710	126,061	24.96	5,051
	4,155,951.08	1,445,602	1,440,057	3,006,811		132,731

COLSTRIP						
INTERIM SURVIVOR CURVE.. IOWA 40-01						
PROBABLE RETIREMENT YEAR.. 12-2046						
NET SALVAGE PERCENT.. -8						
1984	991,930.34	415,123	516,850	554,435	23.33	23,765
1986	359,380.14	142,995	178,036	210,094	23.76	8,842
1987	84,970.64	32,930	41,000	50,769	23.96	2,119
1988	29,043.04	10,946	13,628	17,738	24.16	734
1989	112,984.54	41,370	51,508	70,515	24.35	2,896
1990	68,764.19	24,423	30,408	43,857	24.53	1,788

PACIFICORP

ACCOUNT 316 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
COLSTRIP						
INTERIM SURVIVOR CURVE.. IOWA 40-01						
PROBABLE RETIREMENT YEAR.. 12-2046						
NET SALVAGE PERCENT.. -8						
1992	160,333.30	53,288	66,346	106,814	24.88	4,293
1993	65,330.16	20,943	26,075	44,481	25.04	1,776
1994	131,453.48	40,534	50,467	91,503	25.20	3,631
1995	12,192.53	3,609	4,493	8,675	25.35	342
1996	5,169.25	1,464	1,823	3,760	25.50	147
1997	143,187.94	38,627	48,093	106,550	25.65	4,154
2000	11,888.29	2,697	3,358	9,481	26.06	364
2008	21,379.98	1,777	2,212	20,878	26.99	774
2011	5,465.46	68	85	5,818	27.30	213
	2,203,473.28	830,794	1,034,382	1,345,369		55,838

CRAIG

INTERIM SURVIVOR CURVE.. IOWA 40-01  
PROBABLE RETIREMENT YEAR.. 12-2034  
NET SALVAGE PERCENT.. -7

1979	1,132,446.48	629,087	641,403	570,314	17.43	32,720
1980	226,240.00	123,868	126,293	115,784	17.55	6,597
1981	1,359.00	733	747	707	17.66	40
1982	4,773.00	2,535	2,585	2,522	17.76	142
1983	11,018.00	5,760	5,873	5,916	17.86	331
1984	23,711.00	12,186	12,425	12,946	17.96	721
1985	32,492.00	16,402	16,723	18,043	18.06	999
1986	3,629.00	1,798	1,833	2,050	18.15	113
1987	9,112.72	4,429	4,516	5,235	18.23	287
1988	25,108.00	11,947	12,181	14,685	18.32	802
1989	7,752.00	3,607	3,678	4,617	18.40	251
1990	7,242.00	3,291	3,355	4,394	18.48	238
1991	11,937.00	5,291	5,395	7,378	18.55	398
1993	75,169.29	31,502	32,119	48,312	18.70	2,584
1994	1,844.64	749	764	1,210	18.77	64
2001	9,588.23	2,827	2,882	7,377	19.19	384
2002	54,990.88	15,108	15,404	43,436	19.25	2,256
2008	58,516.78	7,278	7,420	55,192	19.54	2,825
2010	17,466.34	1,009	1,029	17,660	19.63	900
	1,714,396.36	879,407	896,624	937,780		52,652

PACIFICORP

ACCOUNT 316 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
DAVE JOHNSTON						
INTERIM SURVIVOR CURVE.. IOWA 40-01						
PROBABLE RETIREMENT YEAR.. 12-2027						
NET SALVAGE PERCENT.. -5						
1960	23,188.76	17,166	15,543	8,805	11.51	765
1964	39,006.83	28,061	25,408	15,549	12.06	1,289
1968	2,544.92	1,779	1,611	1,061	12.49	85
1972	141,560.35	95,989	86,914	61,725	12.84	4,807
1985	19,616.41	11,615	10,517	10,080	13.61	741
1997	405,747.58	183,596	166,238	259,797	14.05	18,491
1999	240,204.09	100,369	90,880	161,335	14.10	11,442
2001	1,059,468.04	400,001	362,183	750,258	14.16	52,984
2002	152,572.30	54,247	49,118	111,083	14.18	7,834
2003	101,432.06	33,568	30,394	76,109	14.21	5,356
2004	3,983.70	1,214	1,099	3,084	14.23	217
2006	2,737,303.17	668,733	605,508	2,268,660	14.28	158,870
2007	316,000.70	66,287	60,020	271,781	14.30	19,006
2010	3,175,148.76	260,911	236,243	3,097,663	14.37	215,565
2011	39,839.69	1,159	1,049	40,782	14.39	2,834
	8,457,617.36	1,924,695	1,742,727	7,137,771		500,286

GADSBY  
INTERIM SURVIVOR CURVE.. IOWA 40-01  
PROBABLE RETIREMENT YEAR.. 12-2022  
NET SALVAGE PERCENT.. -13

1951	21,261.95	19,227	24,026			
1952	12,702.95	11,424	14,354			
1955	46,931.11	41,575	53,032			
1987	1,062.79	770	1,067	133	9.91	13
1994	276,551.57	178,667	247,689	64,815	10.03	6,462
2001	11,920.13	6,138	8,509	4,961	10.13	490
2004	87,548.24	37,431	51,891	47,038	10.17	4,625
	457,978.74	295,232	400,569	116,947		11,590

PACIFICORP

ACCOUNT 316 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HAYDEN						
INTERIM SURVIVOR CURVE.. IOWA 40-01						
PROBABLE RETIREMENT YEAR.. 12-2030						
NET SALVAGE PERCENT.. -6						
1965	61,810.90	42,472	46,696	18,823	13.61	1,383
1976	315,487.52	195,403	214,838	119,579	14.94	8,004
1978	9,965.00	6,035	6,635	3,928	15.12	260
1979	10,676.00	6,391	7,027	4,290	15.20	282
1980	43,623.00	25,796	28,362	17,879	15.28	1,170
1981	157,840.00	92,195	101,365	65,946	15.35	4,296
1982	89,900.00	51,791	56,942	38,352	15.43	2,486
1983	38,050.00	21,616	23,766	16,567	15.50	1,069
1984	2,807.00	1,572	1,728	1,247	15.56	80
1985	177.00	98	108	80	15.63	5
1986	356.00	193	212	165	15.69	11
1989	1,805.00	926	1,018	895	15.86	56
1990	12,769.00	6,416	7,054	6,481	15.91	407
1991	5,129.00	2,518	2,768	2,668	15.97	167
1994	211,557.92	96,007	105,556	118,696	16.11	7,368
1998	145,188.03	57,103	62,782	91,117	16.29	5,593
2009	97,046.25	10,724	11,791	91,078	16.67	5,464
	1,204,187.62	617,256	678,648	597,791		38,101
HUNTER						
INTERIM SURVIVOR CURVE.. IOWA 40-01						
PROBABLE RETIREMENT YEAR.. 12-2042						
NET SALVAGE PERCENT.. -8						
1978	822,440.36	411,360	439,600	448,635	20.67	21,705
1980	628,648.50	303,018	323,820	355,120	21.09	16,838
1983	1,476,387.31	669,881	715,869	878,629	21.67	40,546
1989	11,189.09	4,401	4,703	7,381	22.64	326
1990	7,326.26	2,800	2,992	4,920	22.79	216
1991	17,625.90	6,542	6,991	12,045	22.92	526
1992	10,779.54	3,874	4,140	7,502	23.06	325
1996	21,534.48	6,655	7,112	16,145	23.55	686
1999	15,138.17	4,021	4,297	12,052	23.88	505
2004	210,490.09	37,862	40,461	186,868	24.37	7,668
2005	165,173.70	26,407	28,220	150,168	24.46	6,139
2006	27,219.62	3,778	4,037	25,360	24.55	1,033

PACIFICORP

ACCOUNT 316 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HUNTER						
INTERIM SURVIVOR CURVE.. IOWA 40-01						
PROBABLE RETIREMENT YEAR.. 12-2042						
NET SALVAGE PERCENT.. -8						
2007	66,650.31	7,766	8,299	63,683	24.64	2,585
2008	159,189.39	14,866	15,887	156,038	24.72	6,312
2011	5,775.09	84	90	6,147	24.96	246
	3,645,567.81	1,503,315	1,606,519	2,330,694		105,656
HUNTINGTON						
INTERIM SURVIVOR CURVE.. IOWA 40-01						
PROBABLE RETIREMENT YEAR.. 12-2036						
NET SALVAGE PERCENT.. -7						
1974	318,662.89	182,971	182,554	158,415	17.65	8,975
1977	412,233.00	227,095	226,578	214,511	18.13	11,832
1978	516.35	280	279	273	18.28	15
1986	13,229.06	6,262	6,248	7,907	19.27	410
1991	109,852.11	46,244	46,139	71,403	19.75	3,615
1992	252,094.64	103,211	102,976	166,765	19.83	8,410
1994	58,481.61	22,476	22,425	40,151	20.00	2,008
1999	450,896.77	140,150	139,831	342,629	20.37	16,820
2004	6,509.53	1,401	1,398	5,567	20.69	269
2006	82,138.30	13,812	13,781	74,107	20.81	3,561
2007	205,833.94	29,292	29,225	191,017	20.86	9,157
2009	322,273.26	27,259	27,197	317,635	20.97	15,147
2010	395,807.23	20,879	20,831	402,682	21.02	19,157
2011	89,430.72	1,652	1,648	94,043	21.07	4,463
	2,717,959.41	822,984	821,110	2,087,107		103,839
JIM BRIDGER						
INTERIM SURVIVOR CURVE.. IOWA 40-01						
PROBABLE RETIREMENT YEAR.. 12-2037						
NET SALVAGE PERCENT.. -9						
1974	280,617.33	161,721	177,292	128,581	18.05	7,124
1975	208,397.88	118,438	129,842	97,312	18.23	5,338
1976	201,658.33	112,981	123,859	95,948	18.40	5,215
1979	1,476,413.12	790,548	866,665	742,625	18.88	39,334
1986	564,303.60	266,328	291,971	323,120	19.80	16,319
1988	90,468.00	40,869	44,804	53,806	20.02	2,688

PACIFICORP

ACCOUNT 316 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
JIM BRIDGER						
INTERIM SURVIVOR CURVE.. IOWA 40-01						
PROBABLE RETIREMENT YEAR.. 12-2037						
NET SALVAGE PERCENT.. -9						
1993	34,793.48	13,720	15,041	22,884	20.50	1,116
1996	47,176.59	16,695	18,302	33,120	20.76	1,595
1997	165,313.48	56,052	61,449	118,743	20.84	5,698
2001	21,178.49	5,761	6,316	16,769	21.14	793
2006	31,384.75	5,192	5,692	28,517	21.46	1,329
2007	65,589.51	9,179	10,063	61,430	21.52	2,855
2008	50,735.77	5,701	6,250	49,052	21.58	2,273
2009	136,222.69	11,285	12,372	136,111	21.64	6,290
2010	348,701.16	18,027	19,763	360,322	21.69	16,612
	3,722,954.18	1,632,497	1,789,680	2,268,340		114,579

NAUGHTON						
INTERIM SURVIVOR CURVE.. IOWA 40-01						
PROBABLE RETIREMENT YEAR.. 12-2029						
NET SALVAGE PERCENT.. -7						
1963	95,888.60	68,647	69,198	33,402	12.86	2,597
1968	279,758.20	192,129	193,672	105,669	13.56	7,793
1971	204,643.87	136,952	138,052	80,917	13.90	5,821
1983	64,888.11	38,177	38,484	30,947	14.85	2,084
1984	44,225.34	25,652	25,858	21,463	14.91	1,440
1994	20,143.48	9,528	9,605	11,949	15.41	775
2005	1,661.21	424	427	1,350	15.80	85
2007	156,555.13	30,230	30,473	137,041	15.85	8,646
2008	32,736.81	5,139	5,180	29,848	15.88	1,880
2009	1,067,896.90	125,326	126,333	1,016,317	15.91	63,879
2010	42,999.65	3,171	3,196	42,813	15.94	2,686
	2,011,397.30	635,375	640,479	1,511,716		97,686

WYODAK						
INTERIM SURVIVOR CURVE.. IOWA 40-01						
PROBABLE RETIREMENT YEAR.. 12-2039						
NET SALVAGE PERCENT.. -6						
1978	171,496.29	87,821	90,249	91,537	19.57	4,677
1989	4,628.31	1,899	1,952	2,954	21.18	139
1997	4,898.66	1,529	1,571	3,621	22.02	164



PACIFICORP

ACCOUNT 316 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
WYODAK						
INTERIM SURVIVOR CURVE.. IOWA 40-01						
PROBABLE RETIREMENT YEAR.. 12-2039						
NET SALVAGE PERCENT.. -6						
2002	304,814.78	70,563	72,514	250,589	22.44	11,167
2004	23,139.91	4,467	4,591	19,938	22.59	883
2005	8,380.49	1,441	1,481	7,402	22.67	327
2009	408,948.61	30,725	31,575	401,911	22.94	17,520
2011	304,806.37	4,827	4,960	318,134	23.07	13,790
	1,231,113.42	203,272	208,893	1,096,087		48,667
BLUNDELL - GEOTHERMAL						
INTERIM SURVIVOR CURVE.. IOWA 40-01						
PROBABLE RETIREMENT YEAR.. 12-2037						
NET SALVAGE PERCENT.. -5						
1984	598,602.55	283,292	334,561	293,971	19.56	15,029
1998	45,209.06	14,089	16,639	30,831	20.92	1,474
2006	52,174.90	8,315	9,820	44,964	21.46	2,095
2007	545,275.12	73,508	86,811	485,728	21.52	22,571
	1,241,261.63	379,204	447,831	855,494		41,169
	33,573,403.81	11,780,532	12,021,308	24,168,150		1,572,228
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						15.4 4.68

PACIFICORP

ACCOUNT 330.2 LAND RIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
ASHTON/ST. ANTHONY						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 12-2027						
NET SALVAGE PERCENT.. 0						
1987	28,699.78	17,362	15,790	12,910	16.00	807
	28,699.78	17,362	15,790	12,910		807
BEAR RIVER						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 12-2033						
NET SALVAGE PERCENT.. 0						
1917	4,486.42	3,639	3,150	1,337	22.00	61
1923	1,227.46	983	851	377	22.00	17
1929	113.18	89	77	36	22.00	2
1936	52.37	41	35	17	22.00	1
	5,879.43	4,752	4,113	1,766		81
CONDIT						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 12-2011						
NET SALVAGE PERCENT.. 0						
1931	172.28	172	172			
	172.28	172	172			
EAGLE POINT						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 12-2025						
NET SALVAGE PERCENT.. 0						
1957	12,122.48	9,645	12,122			
	12,122.48	9,645	12,122			

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ACCOUNT 330.2 LAND RIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
KLAMATH RIVER						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 12-2020						
NET SALVAGE PERCENT.. 0						
1903	600.00	554	410	190	9.00	21
1932	7,292.94	6,551	4,847	2,446	9.00	272
1967	6,709.18	5,581	4,129	2,580	9.00	287
1996	624,390.84	395,021	292,274	332,117	9.00	36,902
	638,992.96	407,707	301,660	337,333		37,482
KLAMATH RIVER - ACCELERATED						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 12-2019						
NET SALVAGE PERCENT.. 0						
1918	36,340.01	33,476	20,637	15,703	8.00	1,963
1962	4,601.29	3,961	2,442	2,159	8.00	270
	40,941.30	37,437	23,079	17,862		2,233
LIFTON						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 12-2033						
NET SALVAGE PERCENT.. 0						
1913	902.72	738	555	347	22.00	16
1916	19.80	16	12	8	22.00	
1917	202.40	164	123	79	22.00	4
1918	300.00	243	183	117	22.00	5
1920	2,505.36	2,020	1,520	985	22.00	45
1924	10,421.16	8,327	6,266	4,155	22.00	189
1944	1,947.20	1,469	1,105	842	22.00	38
1951	2,550.07	1,870	1,407	1,143	22.00	52
1959	1,609.23	1,134	853	756	22.00	34
1971	300.99	195	147	154	22.00	7
	20,758.93	16,176	12,173	8,586		390

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ACCOUNT 330.2 LAND RIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MERWIN						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 12-2058						
NET SALVAGE PERCENT.. 0						
1933	291,434.01	182,292	224,668	66,766	47.00	1,421
1992	6,026.70	1,767	2,178	3,849	47.00	82
1997	3,049.30	719	886	2,163	47.00	46
	300,510.01	184,778	227,732	72,778		1,549
PIONEER						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 12-2030						
NET SALVAGE PERCENT.. 0						
1897	9,236.96	7,922	7,351	1,886	19.00	99
1971	10.52	7	6	4	19.00	
	9,247.48	7,929	7,357	1,890		99
PROSPECT #1, 2 AND 4						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 12-2038						
NET SALVAGE PERCENT.. 0						
1937	1,500.87	1,102	942	559	27.00	21
1995	2,210.97	839	717	1,494	27.00	55
	3,711.84	1,941	1,659	2,053		76
SWIFT						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 12-2058						
NET SALVAGE PERCENT.. 0						
1958	5,719,869.52	3,044,915	3,403,356	2,316,514	47.00	49,288
1961	555,562.33	287,754	321,628	233,935	47.00	4,977
1964	1,980.74	996	1,113	867	47.00	18
	6,277,412.59	3,333,665	3,726,097	2,551,316		54,283

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ACCOUNT 330.2 LAND RIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
YALE						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 12-2058						
NET SALVAGE PERCENT.. 0						
1953	720,193.58	399,347	444,816	275,377	47.00	5,859
1954	1,463.46	805	897	567	47.00	12
1976	39,922.82	17,179	19,135	20,788	47.00	442
	761,579.86	417,331	464,848	296,732		6,313
	8,100,028.94	4,438,895	4,796,802	3,303,226		103,313
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 32.0						1.28

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ACCOUNT 330.3 WATER RIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CUTLER						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 12-2024						
NET SALVAGE PERCENT.. 0						
1920	455.00	398	281	174	13.00	13
1928	4,350.27	3,764	2,660	1,690	13.00	130
1933	13.04	11	8	5	13.00	
	4,818.31	4,173	2,949	1,869		143
LIFTON						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 12-2033						
NET SALVAGE PERCENT.. 0						
1913	1,600.00	1,308	984	616	22.00	28
1917	4,488.22	3,641	2,740	1,748	22.00	79
1918	251.42	204	154	98	22.00	4
1929	148.07	117	88	60	22.00	3
1947	17,642.23	13,155	9,900	7,742	22.00	352
	24,129.94	18,425	13,866	10,264		466
PIONEER						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 12-2030						
NET SALVAGE PERCENT.. 0						
1897	110,805.67	95,036	88,175	22,631	19.00	1,191
	110,805.67	95,036	88,175	22,631		1,191
	139,753.92	117,634	104,990	34,764		1,800
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						19.3 1.29

PACIFICORP

ACCOUNT 330.4 FLOOD RIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CONDIT						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 12-2011						
NET SALVAGE PERCENT.. 0						
1911	2,963.75	2,964	2,964			
	2,963.75	2,964	2,964			
CUTLER						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 12-2024						
NET SALVAGE PERCENT.. 0						
1925	1,378.75	1,199	847	532	13.00	41
1927	1,423.10	1,233	871	552	13.00	42
1931	243.62	210	148	95	13.00	7
1938	2,240.20	1,904	1,345	895	13.00	69
1939	105.90	90	64	42	13.00	3
1942	6,299.13	5,307	3,750	2,549	13.00	196
1945	1,250.00	1,046	739	511	13.00	39
1946	3,808.50	3,178	2,246	1,563	13.00	120
1948	14,426.31	11,975	8,461	5,965	13.00	459
1952	56,889.53	46,689	32,989	23,900	13.00	1,838
1965	2,903.38	2,269	1,603	1,300	13.00	100
	90,968.42	75,100	53,064	37,904		2,914
KLAMATH RIVER						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 12-2020						
NET SALVAGE PERCENT.. 0						
1937	17,360.72	15,490	11,461	5,900	9.00	656
1973	235,149.03	190,595	141,020	94,129	9.00	10,459
	252,509.75	206,085	152,481	100,029		11,115

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ACCOUNT 330.4 FLOOD RIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
KLAMATH RIVER - ACCELERATED						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 12-2019						
NET SALVAGE PERCENT.. 0						
1925	1,029.50	942	581	448	8.00	56
	1,029.50	942	581	448		56
PROSPECT #1, 2 AND 4						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 12-2038						
NET SALVAGE PERCENT.. 0						
1937	3,166.96	2,325	1,988	1,179	27.00	44
	3,166.96	2,325	1,988	1,179		44
	350,638.38	287,416	211,078	139,560		14,129
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						9.9 4.03



PACIFICORP

ACCOUNT 330.5 FISH/WILDLIFE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MERWIN						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 12-2058						
NET SALVAGE PERCENT.. 0						
1933	212,279.74	132,781	163,648	48,632	47.00	1,035
	212,279.74	132,781	163,648	48,632		1,035
SWIFT						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 12-2058						
NET SALVAGE PERCENT.. 0						
1960	97,228.11	50,835	56,819	40,409	47.00	860
	97,228.11	50,835	56,819	40,409		860
	309,507.85	183,616	220,467	89,041		1,895
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						47.0 0.61

PACIFICORP

ACCOUNT 331 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
ASHTON/ST. ANTHONY						
INTERIM SURVIVOR CURVE.. IOWA 120-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2027						
NET SALVAGE PERCENT.. -2						
1914	7,826.45	6,747	6,136	1,847	14.82	125
1915	2,205.40	1,898	1,726	523	14.85	35
1917	51,481.59	44,191	40,191	12,320	14.89	827
1924	10.45	9	8	2	15.03	
1925	67,749.52	57,412	52,215	16,889	15.05	1,122
1926	384.08	325	296	96	15.07	6
1931	57.91	49	45	15	15.16	1
1933	295.84	247	225	77	15.19	5
1943	113.15	92	84	32	15.33	2
1946	775.21	626	569	221	15.37	14
1947	10,987.07	8,851	8,050	3,157	15.38	205
1948	627.58	504	458	182	15.39	12
1949	740.71	593	539	216	15.41	14
1950	2,120.58	1,692	1,539	624	15.42	40
1951	1,442.33	1,147	1,043	428	15.43	28
1952	1,557.52	1,234	1,122	466	15.44	30
1953	2,628.36	2,076	1,888	793	15.45	51
1954	1,141.51	898	817	348	15.46	23
1956	1,035.50	808	735	321	15.48	21
1959	1,107.09	854	777	353	15.51	23
1960	273.23	210	191	88	15.52	6
1965	1,149.35	861	783	389	15.56	25
1966	783.37	583	530	269	15.56	17
1974	2,067.56	1,459	1,327	782	15.62	50
1975	23,589.15	16,514	15,019	9,042	15.63	579
1977	1,385.83	954	868	546	15.64	35
1979	7,945.86	5,363	4,878	3,227	15.65	206
1980	1,286.08	859	781	531	15.66	34
1981	11,710.63	7,738	7,038	4,907	15.66	313
1984	10,548.58	6,720	6,112	4,648	15.68	296
1986	2,898.61	1,795	1,633	1,324	15.69	84
1987	25,513.99	15,557	14,149	11,875	15.69	757
1988	83,464.36	50,043	45,513	39,620	15.70	2,524
1989	61,286.13	36,108	32,840	29,672	15.70	1,890
1990	28,196.64	16,296	14,821	13,940	15.71	887
1992	127,234.15	70,456	64,079	65,700	15.72	4,179
1993	3,003.71	1,624	1,477	1,587	15.72	101
1994	18,785.16	9,893	8,998	10,163	15.73	646
1995	500,998.59	256,480	233,264	277,754	15.73	17,658
1996	40,252.13	19,966	18,159	22,898	15.74	1,455

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ACCOUNT 331 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
ASHTON/ST. ANTHONY						
INTERIM SURVIVOR CURVE.. IOWA 120-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2027						
NET SALVAGE PERCENT.. -2						
2003	8,888.53	3,113	2,831	6,235	15.76	396
2007	6,935.24	1,537	1,398	5,676	15.78	360
2008	9,733.54	1,764	1,604	8,324	15.78	528
2009	7,470.89	1,016	924	6,696	15.79	424
2010	10,374.07	896	815	9,767	15.79	619
2011	29,405.58	903	821	29,172	15.79	1,847
	1,179,468.81	658,961	599,314	603,744		38,500

BEAR RIVER  
INTERIM SURVIVOR CURVE.. IOWA 120-R1.5  
PROBABLE RETIREMENT YEAR.. 12-2033  
NET SALVAGE PERCENT.. -4

1908	71,467.92	60,176	52,083	22,244	19.46	1,143
1914	280,064.60	233,285	201,910	89,358	19.73	4,529
1915	378,158.16	314,403	272,118	121,167	19.77	6,129
1916	10,591.06	8,788	7,606	3,409	19.82	172
1917	115,100.35	95,311	82,492	37,212	19.86	1,874
1918	103.67	86	74	33	19.90	2
1920	28,461.41	23,423	20,273	9,327	19.98	467
1921	712.09	585	506	234	20.02	12
1922	20,590.80	16,872	14,603	6,812	20.06	340
1923	207,913.66	170,002	147,138	69,092	20.09	3,439
1924	339,234.28	276,743	239,523	113,281	20.13	5,627
1925	6,336.90	5,158	4,464	2,126	20.16	105
1926	1,125.12	914	791	379	20.20	19
1927	557.41	452	391	188	20.23	9
1929	493.73	398	344	169	20.30	8
1930	1,280.57	1,030	891	440	20.33	22
1931	775.91	622	538	269	20.37	13
1936	182.79	145	125	65	20.52	3
1937	377.58	298	258	135	20.55	7
1939	790.63	619	536	287	20.60	14
1940	871.13	680	589	317	20.63	15
1941	1,947.43	1,516	1,312	713	20.65	35
1942	1,819.73	1,412	1,222	670	20.68	32
1943	576.68	446	386	214	20.70	10
1944	1,716.45	1,322	1,144	641	20.73	31
1945	110.89	85	74	42	20.75	2

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ACCOUNT 331 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BEAR RIVER						
INTERIM SURVIVOR CURVE.. IOWA 120-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2033						
NET SALVAGE PERCENT.. -4						
1946	3,720.80	2,845	2,462	1,407	20.78	68
1947	2,953.92	2,250	1,947	1,125	20.80	54
1948	9,993.08	7,582	6,562	3,831	20.82	184
1949	458.99	347	300	177	20.84	8
1950	6,873.65	5,173	4,477	2,671	20.86	128
1951	9,192.48	6,887	5,961	3,599	20.89	172
1952	8,683.25	6,476	5,605	3,426	20.91	164
1953	10,834.75	8,044	6,962	4,306	20.93	206
1954	998.33	738	639	400	20.95	19
1955	1,682.49	1,237	1,071	679	20.97	32
1956	4,842.26	3,544	3,067	1,969	20.98	94
1957	6,965.94	5,072	4,390	2,855	21.00	136
1958	4,426.69	3,206	2,775	1,829	21.02	87
1960	283.52	203	176	119	21.06	6
1970	337.07	225	195	156	21.21	7
1971	16,141.91	10,699	9,260	7,528	21.22	355
1972	10,616.35	6,973	6,035	5,006	21.24	236
1973	2,973.95	1,936	1,676	1,417	21.25	67
1974	11,298.66	7,285	6,305	5,445	21.26	256
1975	8,087.98	5,163	4,469	3,943	21.27	185
1976	1,392.98	880	762	687	21.29	32
1977	10,238.10	6,396	5,536	5,112	21.30	240
1978	4,748.79	2,933	2,539	2,400	21.31	113
1979	2,259.39	1,379	1,194	1,156	21.32	54
1980	19,321.80	11,644	10,078	10,017	21.33	470
1981	27,547.82	16,380	14,177	14,473	21.34	678
1982	7,886.70	4,625	4,003	4,199	21.35	197
1983	112,024.21	64,726	56,021	60,484	21.36	2,832
1984	43,816.92	24,925	21,573	23,997	21.37	1,123
1985	446,438.65	249,759	216,168	248,128	21.38	11,606
1986	40,897.01	22,485	19,461	23,072	21.39	1,079
1987	4,270.20	2,304	1,994	2,447	21.40	114
1988	60,422.13	31,961	27,662	35,177	21.41	1,643
1989	67,764.26	35,097	30,377	40,098	21.42	1,872
1990	6,426.21	3,254	2,816	3,867	21.43	180
1991	54,657.62	27,002	23,370	33,474	21.44	1,561
1992	7,231.33	3,481	3,013	4,508	21.45	210
1993	5,356.82	2,506	2,169	3,402	21.46	159
1994	65,762.18	29,842	25,828	42,564	21.47	1,982
1995	152,512.62	66,952	57,947	100,666	21.48	4,686

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ACCOUNT 331 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BEAR RIVER						
INTERIM SURVIVOR CURVE.. IOWA 120-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2033						
NET SALVAGE PERCENT.. -4						
1996	183,569.62	77,734	67,279	123,633	21.49	5,753
1997	13,221.34	5,384	4,660	9,090	21.49	423
1998	1,723.94	672	582	1,211	21.50	56
1999	35,965.08	13,358	11,561	25,842	21.51	1,201
2000	15,812.27	5,562	4,814	11,631	21.52	540
2002	23,500.79	7,267	6,290	18,151	21.53	843
2003	84,603.00	24,174	20,923	67,064	21.54	3,113
2004	62,580.83	16,317	14,122	50,962	21.55	2,365
2006	91,011.21	18,677	16,165	78,487	21.56	3,640
2007	143,415.65	24,983	21,623	127,529	21.57	5,912
2008	180,827.12	25,467	22,042	166,018	21.58	7,693
2009	231,852.19	24,214	20,957	220,169	21.59	10,198
2010	133,644.84	8,747	7,571	131,420	21.59	6,087
2011	738,732.04	16,702	14,456	753,826	21.60	34,899
	4,674,162.68	2,178,445	1,885,457	2,975,672		140,077

BEND  
INTERIM SURVIVOR CURVE.. IOWA 120-R1.5  
PROBABLE RETIREMENT YEAR.. 12-2016  
NET SALVAGE PERCENT.. -1

1913	15,637.42	14,932	15,794			
1927	472.72	448	477			
1929	275.07	260	278			
1930	21.54	20	22			
1936	580.70	547	587			
1938	31.98	30	32			
1939	20.01	19	20			
1942	818.69	767	827			
1952	3,073.78	2,849	3,105			
1953	1,443.08	1,336	1,458			
1954	230.91	213	233			
1955	408.88	378	413			
1964	84.39	77	85			
1968	9,171.78	8,270	9,263			
1969	646.75	582	653			
1971	383.64	343	387			
1990	13,918.09	11,361	12,936	1,121	4.97	226

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ACCOUNT 331 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BEND						
INTERIM SURVIVOR CURVE.. IOWA 120-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2016						
NET SALVAGE PERCENT.. -1						
2001	5,565.47	3,793	4,319	1,302	4.98	261
2003	3,772.48	2,390	2,721	1,089	4.98	219
2010	519.00	121	138	386	4.98	78
	57,076.38	48,736	53,749	3,898		784
BIG FORK						
INTERIM SURVIVOR CURVE.. IOWA 120-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2053						
NET SALVAGE PERCENT.. -5						
1902	1,619.00	1,227	1,700			
1907	10,977.89	8,185	11,527			
1911	540.00	397	567			
1921	77.47	55	81			
1925	17,448.59	12,173	18,321			
1926	933.89	649	981			
1929	21,096.59	14,468	22,151			
1930	384.27	262	403			
1935	659.78	440	693			
1936	793.87	527	834			
1937	145.34	96	153			
1940	79.74	52	84			
1941	151.15	98	159			
1942	57.68	37	61			
1952	303.79	183	319			
1953	945.00	566	992			
1954	156.43	93	164			
1959	1,316.90	752	1,383			
1960	2,649.01	1,499	2,781			
1961	157.15	88	165			
1965	23,725.58	12,800	24,912			
1966	1,324.59	707	1,391			
1969	12,757.03	6,587	13,395			
1970	3,354.03	1,711	3,522			
1971	1,389.25	700	1,459			
1972	4,592.36	2,284	4,822			
1973	399.78	196	420			
1979	1,682.94	753	1,686	81	39.26	2
1983	87.68	36	81	11	39.43	

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ACCOUNT 331 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BIG FORK						
INTERIM SURVIVOR CURVE.. IOWA 120-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2053						
NET SALVAGE PERCENT.. -5						
1984	8,696.66	3,531	7,906	1,226	39.47	31
1993	49,096.72	15,411	34,504	17,048	39.82	428
1994	9,594.90	2,896	6,484	3,591	39.86	90
1995	100,681.19	29,154	65,273	40,442	39.89	1,014
1996	29,890.97	8,273	18,522	12,863	39.92	322
2003	5,181.79	896	2,006	3,435	40.15	86
2005	5,663.44	779	1,744	4,203	40.21	105
2006	51,891.84	6,172	13,819	40,668	40.24	1,011
2007	56,595.37	5,626	12,596	46,829	40.26	1,163
2008	159,881.57	12,638	28,295	139,580	40.29	3,464
2009	5,292.05	306	685	4,872	40.32	121
2010	8,709.24	309	692	8,453	40.35	209
2011	5,408.77	65	146	5,534	40.37	137
	606,391.29	153,677	307,876	328,835		8,183

CONDIT  
INTERIM SURVIVOR CURVE.. IOWA 120-R1.5  
PROBABLE RETIREMENT YEAR.. 12-2011  
NET SALVAGE PERCENT.. 0

1914	226,084.69	226,085	226,085
1915	544.00	544	544
1916	306.00	306	306
1917	647.63	648	648
1919	565.94	566	566
1920	39.19	39	39
1921	259.60	260	260
1922	100.59	101	101
1923	397.33	397	397
1924	1,283.70	1,284	1,284
1925	1,971.00	1,971	1,971
1926	83.05	83	83
1927	399.00	399	399
1929	1,712.67	1,713	1,713
1932	103.79	104	104
1933	82.88	83	83
1934	237.52	238	238
1936	86.39	86	86
1941	34.27	34	34

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ACCOUNT 331 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CONDIT						
INTERIM SURVIVOR CURVE.. IOWA 120-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2011						
NET SALVAGE PERCENT.. 0						
1943	26.00	26	26			
1944	411.00	411	411			
1947	285.32	285	285			
1949	263.29	263	263			
1952	3,320.96	3,321	3,321			
1958	64.67	65	65			
1959	204.30	204	204			
1961	373.10	373	373			
1965	1,470.72	1,471	1,471			
1966	8,110.07	8,110	8,110			
1969	2,243.18	2,243	2,243			
1970	1,069.67	1,070	1,070			
1971	31,973.44	31,973	31,973			
1972	30,783.78	30,784	30,784			
1973	12,084.24	12,084	12,084			
1974	4,169.94	4,170	4,170			
1975	67.56	68	68			
1987	2,271.26	2,271	2,271			
1989	223,380.59	223,381	223,381			
1991	7,203.06	7,203	7,203			
1992	111,490.36	111,490	111,490			
1993	73,611.01	73,611	73,611			
1994	21,005.11	21,005	21,005			
1995	37,044.84	37,045	37,045			
1996	25,044.32	25,044	25,044			
1997	107,890.30	107,890	107,890			
2001	3,556.08	3,556	3,556			
2002	18,013.02	18,013	18,013			
2006	37,421.65	37,422	37,422			
2007	1,762.61	1,763	1,763			
2011	36,456.08	36,456	11,297	25,159		
	1,038,010.77	1,038,012	1,012,852	25,159		



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ACCOUNT 331 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CUTLER						
INTERIM SURVIVOR CURVE.. IOWA 120-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2024						
NET SALVAGE PERCENT.. -1						
1914	16,496.87	14,493	10,240	6,421	12.23	525
1918	258.46	226	160	101	12.29	8
1920	6,747.98	5,885	4,158	2,657	12.32	216
1927	504,658.37	435,808	307,932	201,773	12.41	16,259
1928	169.28	146	103	68	12.42	5
1931	1,906.88	1,636	1,156	770	12.45	62
1933	1,831.64	1,567	1,107	743	12.47	60
1941	1,421.29	1,197	846	590	12.55	47
1942	870.84	732	517	362	12.56	29
1946	822.02	684	483	347	12.59	28
1951	66.92	55	39	29	12.63	2
1952	2,839.62	2,326	1,644	1,225	12.64	97
1955	2,109.61	1,712	1,210	921	12.65	73
1956	430.90	348	246	189	12.66	15
1957	1,744.76	1,406	993	769	12.67	61
1960	124.85	100	71	55	12.69	4
1961	750.60	596	421	337	12.69	27
1964	460.46	361	255	210	12.71	17
1968	2,890.79	2,223	1,571	1,349	12.73	106
1973	4,541.55	3,392	2,397	2,190	12.75	172
1974	3,143.14	2,332	1,648	1,527	12.75	120
1977	2,930.97	2,127	1,503	1,457	12.77	114
1980	137,519.10	97,294	68,746	70,149	12.78	5,489
1981	7,461.69	5,230	3,695	3,841	12.78	301
1982	2,161.42	1,500	1,060	1,123	12.78	88
1983	271,440.43	186,340	131,664	142,491	12.79	11,141
1984	11,704.43	7,946	5,614	6,207	12.79	485
1985	2,643.02	1,773	1,253	1,417	12.79	111
1988	20,458.00	13,174	9,308	11,354	12.80	887
1989	25,857.17	16,388	11,579	14,536	12.81	1,135
1990	35,270.58	21,985	15,534	20,089	12.81	1,568
1992	31,449.53	18,869	13,332	18,432	12.82	1,438
1993	7,654.61	4,496	3,177	4,554	12.82	355
1995	51,506.92	28,814	20,359	31,663	12.83	2,468
1996	72,212.31	39,287	27,759	45,175	12.83	3,521
1997	1,412,312.53	745,084	526,460	899,976	12.83	70,146
1999	696,931.03	341,800	241,508	462,392	12.84	36,012
2001	162,475.68	72,649	51,332	112,768	12.84	8,783
2002	202,518.65	85,598	60,482	144,062	12.84	11,220
2003	3,491.59	1,381	976	2,551	12.85	199

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ACCOUNT 331 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CUTLER						
INTERIM SURVIVOR CURVE.. IOWA 120-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2024						
NET SALVAGE PERCENT.. -1						
2004	2,780.64	1,018	719	2,089	12.85	163
2005	21,952.82	7,325	5,176	16,997	12.85	1,323
2007	4,142.73	1,065	753	3,432	12.86	267
2008	94,972.97	20,150	14,238	81,685	12.86	6,352
2009	52,048.50	8,413	5,944	46,625	12.86	3,626
2010	80,708.13	8,362	5,908	75,607	12.86	5,879
	3,968,892.28	2,215,293	1,565,277	2,443,304		191,004

EAGLE POINT

INTERIM SURVIVOR CURVE.. IOWA 120-R1.5  
PROBABLE RETIREMENT YEAR.. 12-2025  
NET SALVAGE PERCENT.. -1

1957	48,713.83	38,662	49,201			
1958	398.55	315	403			
1960	81.72	64	83			
1983	10,326.88	6,919	10,315	115	13.75	8
1992	5,198.41	3,024	4,508	742	13.79	54
1995	27,156.04	14,683	21,890	5,538	13.80	401
1996	29,202.55	15,342	22,872	6,622	13.80	480
2003	7,027.80	2,655	3,958	3,140	13.82	227
2009	10,374.10	1,570	2,341	8,137	13.84	588
	138,479.88	83,234	115,570	24,295		1,758

FOUNTAIN GREEN

INTERIM SURVIVOR CURVE.. IOWA 120-R1.5  
PROBABLE RETIREMENT YEAR.. 12-2011  
NET SALVAGE PERCENT.. 0

1922	5,268.86	5,269	5,269			
1937	261.32	261	261			
1944	2,924.76	2,925	2,925			
1947	202.70	203	203			
1949	101.24	101	101			
1950	2,169.46	2,169	2,169			
1951	117.75	118	118			
1952	1,501.20	1,501	1,501			

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ACCOUNT 331 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FOUNTAIN GREEN						
INTERIM SURVIVOR CURVE.. IOWA 120-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2011						
NET SALVAGE PERCENT.. 0						
1956	488.98	489	489			
1962	855.75	856	856			
1969	213.09	213	213			
1992	5,078.16	5,078	5,078			
2003	3,490.55	3,491	3,491			
2008	12,875.82	12,876	12,876			
	35,549.64	35,550	35,550			
GRANITE						
INTERIM SURVIVOR CURVE.. IOWA 120-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2030						
NET SALVAGE PERCENT.. -2						
1896	23,019.86	19,806	17,710	5,770	16.64	347
1950	2,155.34	1,652	1,477	721	18.17	40
1951	464.59	355	317	156	18.18	9
1952	1,495.72	1,138	1,018	508	18.20	28
1954	0.01		0			
1959	1,867.23	1,377	1,231	673	18.29	37
1968	510.12	357	319	201	18.40	11
1972	198.41	135	121	82	18.44	4
1979	374.92	238	213	170	18.50	9
1980	2,523.28	1,582	1,415	1,159	18.51	63
1982	28,487.86	17,427	15,583	13,475	18.52	728
1985	16,068.23	9,412	8,416	7,974	18.55	430
1986	8,268.31	4,767	4,263	4,171	18.55	225
1988	312.61	174	156	163	18.57	9
1993	17,877.97	8,879	7,939	10,296	18.60	554
1996	10,555.26	4,775	4,270	6,497	18.62	349
1999	1,979.40	791	707	1,312	18.64	70
2002	8,081.13	2,712	2,425	5,818	18.66	312
2003	3,491.59	1,087	972	2,589	18.66	139
2007	328,455.35	63,253	56,560	278,465	18.69	14,899
2010	78,593.65	5,806	5,192	74,974	18.70	4,009
	534,780.84	145,723	130,303	415,173		22,272

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ACCOUNT 331 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
KLAMATH RIVER						
INTERIM SURVIVOR CURVE.. IOWA 120-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2020						
NET SALVAGE PERCENT.. -1						
1903	10,085.18	9,298	6,880	3,306	8.55	387
1906	1,554.40	1,430	1,058	512	8.57	60
1910	6,322.96	5,801	4,292	2,094	8.61	243
1916	210.88	193	143	70	8.65	8
1919	19.72	18	13	7	8.67	1
1923	40.01	36	27	14	8.70	2
1924	70,757.74	64,143	47,459	24,006	8.70	2,759
1925	4,713.97	4,269	3,159	1,602	8.71	184
1926	1,125.47	1,018	753	384	8.72	44
1928	107.05	97	72	36	8.73	4
1931	30.44	27	20	11	8.74	1
1932	171.40	154	114	59	8.75	7
1936	301.09	269	199	105	8.77	12
1939	30.28	27	20	11	8.78	1
1940	95.31	85	63	33	8.78	4
1941	1,932.49	1,715	1,269	683	8.79	78
1945	827.08	729	539	296	8.80	34
1953	10,104.70	8,769	6,488	3,718	8.83	421
1958	1,367.77	1,172	867	514	8.85	58
1963	1,712.49	1,447	1,071	659	8.86	74
1964	1,557.29	1,312	971	602	8.86	68
1967	5,263.26	4,386	3,245	2,071	8.87	233
1968	64,564.65	53,602	39,660	25,550	8.87	2,880
1969	140.02	116	86	56	8.87	6
1971	49,572.92	40,643	30,072	19,997	8.88	2,252
1972	19,995.85	16,320	12,075	8,121	8.88	915
1973	6,392.43	5,193	3,842	2,614	8.88	294
1974	21,293.51	17,212	12,735	8,771	8.88	988
1975	6,950.73	5,588	4,135	2,886	8.89	325
1976	3,124.37	2,498	1,848	1,307	8.89	147
1977	7,811.81	6,210	4,595	3,295	8.89	371
1978	12,644.91	9,991	7,392	5,379	8.89	605
1979	8,766.45	6,883	5,093	3,761	8.89	423
1980	14,207.71	11,080	8,198	6,152	8.89	692
1982	6,108.94	4,693	3,472	2,698	8.90	303
1986	10,249.97	7,599	5,622	4,730	8.90	531
1987	14,924.94	10,944	8,097	6,977	8.91	783
1988	7,533.09	5,462	4,041	3,567	8.91	400
1989	17,825.66	12,768	9,447	8,557	8.91	960
1990	1,629.99	1,152	852	794	8.91	89

PACIFICORP

ACCOUNT 331 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
KLAMATH RIVER						
INTERIM SURVIVOR CURVE.. IOWA 120-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2020						
NET SALVAGE PERCENT.. -1						
1991	4,109.44	2,865	2,120	2,031	8.91	228
1992	14,294.74	9,812	7,260	7,178	8.91	806
1993	70,235.78	47,380	35,056	35,882	8.92	4,023
1994	26,865.97	17,793	13,165	13,970	8.92	1,566
1996	38,065.16	24,157	17,874	20,572	8.92	2,306
1997	7,470.22	4,624	3,421	4,124	8.92	462
2000	800.31	451	334	475	8.92	53
2001	10,433.75	5,634	4,169	6,370	8.93	713
2003	21,813.98	10,627	7,863	14,169	8.93	1,587
2004	10,298.48	4,696	3,475	6,927	8.93	776
2006	3,243.63	1,235	914	2,362	8.93	265
2007	9,726.56	3,257	2,410	7,414	8.93	830
2008	262,232.86	73,810	54,612	210,244	8.93	23,544
2009	2,698.73	588	435	2,291	8.94	256
2011	28,252.75	1,483	1,097	27,438	8.94	3,069
	902,611.29	532,761	394,187	517,450		58,131

KLAMATH RIVER - ACCELERATED  
INTERIM SURVIVOR CURVE.. SQUARE  
PROBABLE RETIREMENT YEAR.. 12-2019  
NET SALVAGE PERCENT.. 0

1915	367.46	339	209	158	8.00	20
1918	239,986.22	221,071	136,288	103,699	8.00	12,962
1922	3,704.93	3,401	2,097	1,608	8.00	201
1925	259,372.40	237,414	146,363	113,009	8.00	14,126
1928	332.30	303	187	146	8.00	18
1939	3,391.53	3,054	1,883	1,509	8.00	189
1940	2,677.76	2,408	1,485	1,193	8.00	149
1941	2,823.26	2,536	1,563	1,260	8.00	158
1942	2,977.82	2,670	1,646	1,332	8.00	166
1954	108.56	95	59	50	8.00	6
1956	89.76	78	48	42	8.00	5
1958	820,148.69	713,464	439,842	380,306	8.00	47,538
1959	10,426.90	9,048	5,578	4,849	8.00	606
1960	2,972.98	2,573	1,586	1,387	8.00	173
1961	4,486.71	3,873	2,388	2,099	8.00	262
1962	1,114,994.15	959,865	591,746	523,249	8.00	65,406
1963	33,401.77	28,672	17,676	15,726	8.00	1,966

PACIFICORP

ACCOUNT 331 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
KLAMATH RIVER - ACCELERATED						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 12-2019						
NET SALVAGE PERCENT.. 0						
1964	871.08	746	460	411	8.00	51
1965	62,049.42	52,941	32,638	29,412	8.00	3,676
1966	794,101.66	675,360	416,352	377,750	8.00	47,219
1967	2,376.93	2,015	1,242	1,135	8.00	142
1968	125,883.23	106,329	65,551	60,333	8.00	7,542
1969	13,807.19	11,620	7,164	6,644	8.00	830
1970	13,180.60	11,050	6,812	6,368	8.00	796
1971	20,990.67	17,528	10,806	10,185	8.00	1,273
1972	36,931.88	30,712	18,934	17,998	8.00	2,250
1973	9,086.77	7,523	4,638	4,449	8.00	556
1974	69,304.64	57,119	35,213	34,091	8.00	4,261
1975	15,061.26	12,354	7,616	7,445	8.00	931
1976	15,153.15	12,366	7,623	7,530	8.00	941
1977	83,923.90	68,126	41,999	41,925	8.00	5,241
1978	81,480.22	65,773	40,548	40,932	8.00	5,116
1979	18,326.13	14,706	9,066	9,260	8.00	1,158
1980	1,285.57	1,025	632	654	8.00	82
1981	12,292.62	9,738	6,003	6,289	8.00	786
1982	3,089.12	2,430	1,498	1,591	8.00	199
1983	5,007.64	3,910	2,410	2,597	8.00	325
1984	4,039.51	3,129	1,929	2,111	8.00	264
1985	43,047.72	33,066	20,385	22,663	8.00	2,833
1986	174,410.36	132,759	81,844	92,566	8.00	11,571
1987	70,942.24	53,480	32,970	37,972	8.00	4,746
1988	177,520.44	132,436	81,645	95,875	8.00	11,984
1989	236,280.70	174,304	107,456	128,824	8.00	16,103
1990	80,951.18	58,998	36,372	44,580	8.00	5,572
1991	396,343.71	285,090	175,755	220,589	8.00	27,574
1992	155,000.11	109,909	67,758	87,242	8.00	10,905
1993	223,509.51	156,034	96,193	127,316	8.00	15,914
1994	488,497.06	335,241	206,672	281,825	8.00	35,228
1995	654,659.80	440,894	271,806	382,854	8.00	47,857
1996	1,291,392.24	851,764	525,103	766,290	8.00	95,786
1997	162,268.42	104,572	64,467	97,801	8.00	12,225
1998	35,101.56	22,041	13,588	21,514	8.00	2,689
1999	129,744.55	79,113	48,772	80,972	8.00	10,122
2000	27,478.07	16,205	9,990	17,488	8.00	2,186
2001	26,563.04	15,076	9,294	17,269	8.00	2,159
2002	19,521.27	10,597	6,533	12,988	8.00	1,624
2003	89,474.87	46,093	28,416	61,059	8.00	7,632

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
KLAMATH RIVER - ACCELERATED						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 12-2019						
NET SALVAGE PERCENT.. 0						
2004	111,682.60	54,040	33,315	78,368	8.00	9,796
2005	61,416.99	27,532	16,973	44,444	8.00	5,556
2006	108,374.46	44,153	27,220	81,155	8.00	10,144
2007	790,775.33	284,679	175,501	615,274	8.00	76,909
2008	927,515.92	282,289	174,028	753,488	8.00	94,186
2009	875,035.07	208,346	128,443	746,592	8.00	93,324
2010	67,953.98	10,729	6,614	61,340	8.00	7,668
2011	2,309,306.24	135,833	83,739	2,225,567	8.00	278,196
	13,625,273.83	7,462,637	4,600,629	9,024,645		1,128,079

LAST CHANCE

INTERIM SURVIVOR CURVE.. IOWA 120-R1.5  
PROBABLE RETIREMENT YEAR.. 12-2025  
NET SALVAGE PERCENT.. -1

1983	318,786.46	213,572	189,620	132,355	13.75	9,626
1986	21,028.47	13,566	12,045	9,194	13.76	668
1989	15,263.58	9,402	8,348	7,069	13.78	513
1996	15,907.30	8,357	7,420	8,647	13.80	627
1999	51,719.86	24,395	21,659	30,578	13.81	2,214
2003	4,444.07	1,679	1,491	2,998	13.82	217
2004	7,878.50	2,750	2,442	5,516	13.82	399
2009	13,365.77	2,023	1,796	11,703	13.84	846
	448,394.01	275,744	244,819	208,059		15,110

LIFTON

INTERIM SURVIVOR CURVE.. IOWA 120-R1.5  
PROBABLE RETIREMENT YEAR.. 12-2033  
NET SALVAGE PERCENT.. -4

1913	23,223.21	19,379	14,583	9,569	19.69	486
1917	450,523.95	373,065	280,745	187,800	19.86	9,456
1918	53.50	44	33	23	19.90	1
1920	4,942.81	4,068	3,061	2,079	19.98	104
1923	1,996.02	1,632	1,228	848	20.09	42
1924	12.00	10	8	5	20.13	
1936	3,160.98	2,499	1,881	1,407	20.52	69

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ACCOUNT 331 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
LIFTON						
INTERIM SURVIVOR CURVE.. IOWA 120-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2033						
NET SALVAGE PERCENT.. -4						
1941	1,964.34	1,529	1,151	892	20.65	43
1947	330.40	252	190	154	20.80	7
1949	2,599.95	1,965	1,479	1,225	20.84	59
1950	1,185.59	892	671	562	20.86	27
1951	142.18	107	81	67	20.89	3
1952	1,243.85	928	698	595	20.91	28
1953	4,074.12	3,025	2,276	1,961	20.93	94
1954	367.47	272	205	177	20.95	8
1955	2,296.63	1,689	1,271	1,117	20.97	53
1956	16,235.66	11,883	8,942	7,943	20.98	379
1957	465.78	339	255	229	21.00	11
1958	406.67	295	222	201	21.02	10
1962	7,088.97	5,017	3,775	3,597	21.09	171
1968	4,809.13	3,266	2,458	2,544	21.18	120
1971	1,464.65	971	731	793	21.22	37
1972	4,697.52	3,085	2,322	2,564	21.24	121
1975	5,004.05	3,195	2,404	2,800	21.27	132
1978	1,236.42	764	575	711	21.31	33
1979	188.43	115	87	109	21.32	5
1980	25,884.54	15,599	11,739	15,181	21.33	712
1981	31,693.32	18,845	14,182	18,779	21.34	880
1982	79,293.30	46,497	34,991	47,474	21.35	2,224
1984	14,153.54	8,051	6,059	8,661	21.37	405
1985	54,822.05	30,670	23,080	33,935	21.38	1,587
1986	1,974.82	1,086	817	1,237	21.39	58
1987	4,502.03	2,429	1,828	2,854	21.40	133
1990	9,975.00	5,050	3,800	6,574	21.43	307
1992	5,072.56	2,442	1,838	3,438	21.45	160
1994	210,420.75	95,485	71,856	146,982	21.47	6,846
1995	6,868.58	3,015	2,269	4,874	21.48	227
1996	65,455.34	27,718	20,859	47,215	21.49	2,197
1999	83,557.48	31,035	23,355	63,545	21.51	2,954
2000	16,004.84	5,630	4,237	12,408	21.52	577
2001	1,285.44	425	320	1,017	21.53	47
2003	23,592.33	6,741	5,073	19,463	21.54	904
2008	20,390.14	2,872	2,161	19,044	21.58	882
2010	7,370.01	482	363	7,302	21.59	338
	1,202,030.35	744,358	560,157	689,955		32,937



PACIFICORP

ACCOUNT 331 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MERWIN						
INTERIM SURVIVOR CURVE.. IOWA 120-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2058						
NET SALVAGE PERCENT.. -5						
1933	934,979.15	607,032	748,145	233,583	39.01	5,988
1934	181.29	117	144	46	39.16	1
1935	37.24	24	30	10	39.30	
1937	443.14	281	346	119	39.57	3
1938	824.49	521	642	224	39.70	6
1939	2,088.46	1,312	1,617	576	39.83	14
1940	2,465.40	1,539	1,897	692	39.96	17
1942	614.73	379	467	178	40.21	4
1946	45.35	27	33	14	40.68	
1947	226.39	135	166	71	40.79	2
1948	2,180.88	1,293	1,594	696	40.90	17
1949	24,488.50	14,419	17,771	7,942	41.01	194
1950	111.34	65	80	37	41.12	1
1954	205.41	116	143	73	41.53	2
1955	1,086.97	611	753	388	41.63	9
1957	437.62	242	298	161	41.82	4
1958	752,701.90	412,350	508,206	282,131	41.91	6,732
1959	555.44	302	372	211	42.00	5
1960	42,479.36	22,844	28,154	16,449	42.09	391
1961	1,231.16	656	808	484	42.18	11
1962	8,242.81	4,347	5,358	3,297	42.26	78
1963	1,620.58	846	1,043	659	42.34	16
1964	4,861.71	2,511	3,095	2,010	42.43	47
1965	428.73	219	270	180	42.51	4
1966	20,939.49	10,583	13,043	8,943	42.58	210
1968	38,256.96	18,885	23,275	16,895	42.74	395
1970	29,672.39	14,290	17,612	13,544	42.88	316
1971	19,497.98	9,267	11,421	9,052	42.95	211
1972	20,873.06	9,785	12,060	9,857	43.02	229
1974	14,080.17	6,412	7,903	6,882	43.16	159
1975	869.64	390	481	432	43.22	10
1976	3,369.96	1,488	1,834	1,705	43.29	39
1977	24,321.89	10,563	13,019	12,519	43.35	289
1978	8,359.20	3,569	4,399	4,378	43.41	101
1979	50,393.36	21,135	26,048	26,865	43.47	618
1980	14,543.75	5,987	7,379	7,892	43.53	181
1981	11,492.35	4,640	5,719	6,348	43.59	146
1982	41,111.66	16,263	20,044	23,124	43.64	530
1983	36,113.41	13,983	17,234	20,686	43.70	473
1984	8,799.89	3,332	4,107	5,133	43.75	117

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ACCOUNT 331 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MERWIN						
INTERIM SURVIVOR CURVE.. IOWA 120-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2058						
NET SALVAGE PERCENT.. -5						
1986	46,756.02	16,869	20,790	28,303	43.86	645
1987	20,010.31	7,032	8,667	12,344	43.91	281
1988	358,075.28	122,441	150,904	225,075	43.96	5,120
1989	348,707.86	115,771	142,684	223,460	44.01	5,077
1990	143,577.43	46,219	56,963	93,793	44.06	2,129
1991	33,507.62	10,435	12,861	22,322	44.11	506
1992	5,519,663.62	1,660,569	2,046,591	3,749,056	44.15	84,916
1993	12,719,466.61	3,684,499	4,541,010	8,814,429	44.20	199,421
1994	1,201,137.50	334,368	412,096	849,098	44.24	19,193
1995	1,552,913.44	413,754	509,937	1,120,622	44.29	25,302
1996	133,355.84	33,935	41,824	98,200	44.33	2,215
1997	478,423.60	115,720	142,621	359,724	44.37	8,107
1998	37,473.50	8,576	10,570	28,778	44.42	648
1999	267,603.82	57,664	71,069	209,915	44.46	4,721
2000	162,295.83	32,732	40,341	130,070	44.50	2,923
2001	67,468.21	12,637	15,575	55,267	44.54	1,241
2002	176,549.59	30,444	37,521	147,856	44.58	3,317
2003	149,981.08	23,561	29,038	128,442	44.62	2,879
2004	779,093.12	109,888	135,433	682,615	44.66	15,285
2005	476,854.59	59,528	73,366	427,331	44.69	9,562
2006	389,721.68	41,882	51,618	357,590	44.73	7,994
2007	263,782.50	23,651	29,149	247,823	44.77	5,535
2008	507,555.23	36,149	44,552	488,381	44.80	10,901
2009	2,461,619.26	127,684	157,366	2,427,334	44.84	54,133
2010	224,227.41	7,124	8,780	226,659	44.87	5,051
2011	951,153.88	10,347	12,752	985,959	44.91	21,954
	31,596,208.04	8,366,239	10,311,084	22,864,934		516,626

NORTH UMPQUA

INTERIM SURVIVOR CURVE.. IOWA 120-R1.5

PROBABLE RETIREMENT YEAR.. 12-2038

NET SALVAGE PERCENT.. -3

1950	578,921.05	406,210	348,666	247,622	25.25	9,807
1951	374,592.55	261,531	224,483	161,348	25.28	6,382
1952	971,953.64	675,090	579,457	421,655	25.31	16,660
1953	1,181,492.89	816,346	700,703	516,235	25.34	20,372
1954	20.69	14	12	9	25.37	
1955	611,396.75	417,794	358,609	271,129	25.40	10,674

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ACCOUNT 331 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NORTH UMPQUA						
INTERIM SURVIVOR CURVE.. IOWA 120-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2038						
NET SALVAGE PERCENT.. -3						
1956	638,426.67	433,720	372,279	285,300	25.43	11,219
1957	31,879.06	21,528	18,478	14,357	25.46	564
1958	41,256.04	27,688	23,766	18,728	25.49	735
1959	1,235.28	824	707	565	25.51	22
1960	54,464.92	36,088	30,976	25,123	25.54	984
1961	15,109.28	9,944	8,535	7,027	25.57	275
1963	9,249.51	6,001	5,151	4,376	25.62	171
1964	15,225.00	9,806	8,417	7,265	25.64	283
1965	154.39	99	85	74	25.67	3
1966	4,337.92	2,750	2,360	2,108	25.69	82
1967	19,261.62	12,111	10,395	9,444	25.71	367
1969	3,001.96	1,854	1,591	1,501	25.76	58
1970	625.27	383	329	315	25.78	12
1971	14,192.37	8,604	7,385	7,233	25.80	280
1972	63,999.50	38,414	32,972	32,947	25.82	1,276
1973	25,248.97	14,997	12,873	13,134	25.84	508
1974	13,436.11	7,894	6,776	7,063	25.86	273
1975	14,634.63	8,501	7,297	7,777	25.88	301
1976	37,968.49	21,796	18,708	20,399	25.90	788
1977	134,076.25	76,008	65,241	72,858	25.92	2,811
1978	38,629.58	21,625	18,562	21,227	25.93	819
1979	165,292.07	91,273	78,343	91,908	25.95	3,542
1980	105,084.56	57,203	49,100	59,137	25.97	2,277
1981	22,685.09	12,168	10,444	12,921	25.98	497
1982	39,943.88	21,088	18,101	23,042	26.00	886
1983	140,249.96	72,821	62,505	81,952	26.02	3,150
1984	2,500.48	1,276	1,095	1,480	26.03	57
1985	12,155.91	6,090	5,227	7,293	26.05	280
1986	17,593.73	8,644	7,419	10,702	26.06	411
1987	2,172.51	1,045	897	1,341	26.08	51
1988	110,102.21	51,842	44,498	68,907	26.09	2,641
1990	582,826.84	261,430	224,396	375,916	26.12	14,392
1991	167,570.97	73,178	62,812	109,786	26.14	4,200
1992	679,288.06	288,235	247,404	452,263	26.15	17,295
1993	349,968.59	143,956	123,563	236,904	26.17	9,053
1994	1,507,315.95	599,977	514,984	1,037,551	26.18	39,631
1995	941,506.02	361,562	310,343	659,408	26.19	25,178
1996	788,467.43	290,926	249,714	562,408	26.21	21,458
1997	516,667.08	182,720	156,836	375,331	26.22	14,315
1998	61,060.26	20,604	17,685	45,207	26.23	1,723

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CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NORTH UMPQUA						
INTERIM SURVIVOR CURVE.. IOWA 120-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2038						
NET SALVAGE PERCENT.. -3						
1999	179,525.06	57,528	49,379	135,532	26.24	5,165
2000	2,866.55	867	744	2,208	26.26	84
2001	10,475.94	2,971	2,550	8,240	26.27	314
2002	1,025,262.74	270,288	231,999	824,022	26.28	31,355
2003	79,664.39	19,326	16,588	65,466	26.29	2,490
2004	1,101,367.09	242,752	208,364	926,044	26.30	35,211
2005	1,654,859.32	325,492	279,383	1,425,122	26.31	54,167
2006	856,906.81	146,726	125,941	756,673	26.33	28,738
2007	734,253.43	106,136	91,101	665,180	26.34	25,254
2008	978,420.84	113,667	97,565	910,208	26.35	34,543
2009	3,747,773.47	322,134	276,501	3,583,706	26.36	135,952
2010	762,054.22	40,643	34,886	750,030	26.37	28,443
2011	881,645.14	16,228	13,929	894,165	26.38	33,896
	23,122,316.99	7,548,416	6,479,110	17,336,876		662,375

OLMSTED  
INTERIM SURVIVOR CURVE.. IOWA 120-R1.5  
PROBABLE RETIREMENT YEAR.. 12-2016  
NET SALVAGE PERCENT.. -1

1911	101,989.82	97,478	89,740	13,270	4.88	2,719
1936	9,284.68	8,746	8,052	1,326	4.93	269
1948	674.98	629	579	103	4.94	21
1950	1,578.72	1,467	1,351	244	4.95	49
1951	677.93	629	579	106	4.95	21
1952	3,620.44	3,356	3,090	567	4.95	115
1955	733.82	678	624	117	4.95	24
1956	1,212.55	1,118	1,029	195	4.95	39
1957	1,818.57	1,674	1,541	296	4.95	60
1958	1,405.47	1,292	1,189	230	4.95	46
1961	2,376.00	2,173	2,001	399	4.96	80
1968	575.52	519	478	103	4.96	21
1978	10,707.68	9,369	8,625	2,189	4.97	440
1986	6,433.95	5,411	4,981	1,517	4.97	305
1992	2,745.10	2,198	2,024	749	4.97	151
1994	16,888.85	13,218	12,169	4,889	4.97	984
1999	1,098.36	789	726	383	4.98	77
2000	8,733.04	6,122	5,636	3,184	4.98	639

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ACCOUNT 331 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OLMSTED						
INTERIM SURVIVOR CURVE.. IOWA 120-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2016						
NET SALVAGE PERCENT.. -1						
2003	3,490.55	2,211	2,035	1,490	4.98	299
2009	7,797.60	2,618	2,410	5,465	4.98	1,097
2011	7,008.06	646	595	6,483	4.98	1,302
	190,851.69	162,341	149,454	43,306		8,758

PARIS  
INTERIM SURVIVOR CURVE.. IOWA 120-R1.5  
PROBABLE RETIREMENT YEAR.. 12-2017  
NET SALVAGE PERCENT.. 0

1910	7,771.56	7,280	7,772			
1923	297.85	277	298			
1950	324.00	293	324			
1951	25.26	23	25			
1954	90.18	81	90			
1956	372.06	334	372			
1960	424.99	378	425			
1968	541.73	474	541	1	5.94	
1974	2,112.30	1,811	2,068	45	5.95	8
1979	211.97	178	203	9	5.95	2
1985	2,842.35	2,306	2,633	209	5.96	35
1986	4,544.93	3,661	4,180	365	5.96	61
1995	1,054.57	770	879	175	5.96	29
1996	16,612.83	11,925	13,616	2,997	5.96	503
2008	10,764.57	3,950	4,510	6,254	5.97	1,048
2009	42,663.70	12,486	14,256	28,407	5.97	4,758
2010	5,963.01	1,191	1,360	4,603	5.97	771
2011	19,374.32	1,497	1,709	17,665	5.97	2,959
	115,992.18	48,915	55,262	60,730		10,174

PIONEER  
INTERIM SURVIVOR CURVE.. IOWA 120-R1.5  
PROBABLE RETIREMENT YEAR.. 12-2030  
NET SALVAGE PERCENT.. -2

1897	38,621.66	33,190	30,794	8,600	16.68	516
1915	231.89	194	180	57	17.36	3

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ACCOUNT 331 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PIONEER						
INTERIM SURVIVOR CURVE.. IOWA 120-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2030						
NET SALVAGE PERCENT.. -2						
1918	368.02	307	285	91	17.45	5
1920	10,175.70	8,445	7,835	2,544	17.51	145
1922	95.00	79	73	24	17.57	1
1923	1,623.48	1,340	1,243	413	17.59	23
1924	649.85	535	496	166	17.62	9
1925	1,039.66	855	793	267	17.65	15
1929	3,554.58	2,897	2,688	938	17.75	53
1945	934.79	730	677	276	18.08	15
1946	208.51	162	150	62	18.10	3
1949	664.77	512	475	203	18.15	11
1951	1,791.73	1,369	1,270	557	18.18	31
1956	737.17	551	511	241	18.25	13
1957	725.52	540	501	239	18.27	13
1958	1,401.89	1,039	964	466	18.28	25
1960	1,559.84	1,144	1,061	530	18.31	29
1961	1,690.33	1,233	1,144	580	18.32	32
1964	2,978.88	2,137	1,983	1,056	18.35	58
1965	355.30	253	235	128	18.37	7
1966	5,737.76	4,066	3,772	2,080	18.38	113
1968	28,499.17	19,927	18,488	10,581	18.40	575
1969	287.31	199	185	108	18.41	6
1977	3,593.07	2,330	2,162	1,503	18.48	81
1978	2,794.75	1,793	1,664	1,187	18.49	64
1979	5,390.74	3,420	3,173	2,325	18.50	126
1983	898.89	542	503	414	18.53	22
1985	18,971.95	11,113	10,311	9,041	18.55	487
1986	91,833.95	52,949	49,126	44,544	18.55	2,401
1987	13,062.96	7,402	6,868	6,457	18.56	348
1989	17,640.24	9,621	8,926	9,067	18.58	488
1993	1,275.49	633	587	714	18.60	38
1996	27,983.24	12,659	11,745	16,798	18.62	902
1999	16,349.83	6,531	6,059	10,617	18.64	570
2002	32,382.61	10,868	10,083	22,947	18.66	1,230
2003	3,490.55	1,087	1,009	2,552	18.66	137
2007	22,382.23	4,310	3,999	18,831	18.69	1,008
2008	72,588.70	11,367	10,546	63,494	18.69	3,397

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ACCOUNT 331 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PIONEER						
INTERIM SURVIVOR CURVE.. IOWA 120-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2030						
NET SALVAGE PERCENT.. -2						
2009	1,881.79	220	204	1,715	18.70	92
2010	2,667.77	197	183	2,538	18.70	136
2011	75,320.65	1,921	1,782	75,045	18.71	4,011
	514,442.22	220,667	204,736	319,995		17,239
PROSPECT #1, 2 AND 4						
INTERIM SURVIVOR CURVE.. IOWA 120-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2038						
NET SALVAGE PERCENT.. -3						
1911	83,453.39	66,521	56,873	29,084	23.33	1,247
1922	1,611.41	1,251	1,070	590	24.01	25
1925	6,906.57	5,317	4,546	2,568	24.18	106
1928	302,139.25	230,596	197,151	114,053	24.34	4,686
1929	686.61	522	446	261	24.39	11
1931	502.21	380	325	192	24.48	8
1938	2,143.83	1,583	1,353	855	24.80	34
1944	13,175.90	9,502	8,124	5,447	25.04	218
1946	827.38	592	506	346	25.11	14
1949	120.11	85	73	51	25.21	2
1950	65.01	46	39	28	25.25	1
1952	22,414.39	15,568	13,310	9,777	25.31	386
1953	51.60	36	31	22	25.34	1
1954	468.39	322	275	207	25.37	8
1955	1,839.32	1,257	1,075	820	25.40	32
1956	399.96	272	233	179	25.43	7
1959	2,368.20	1,580	1,351	1,088	25.51	43
1960	3,759.76	2,491	2,130	1,743	25.54	68
1962	2,536.03	1,657	1,417	1,195	25.59	47
1964	22,806.63	14,689	12,559	10,932	25.64	426
1965	976.88	624	533	473	25.67	18
1970	6,358.58	3,892	3,328	3,222	25.78	125
1973	2,111.18	1,254	1,072	1,102	25.84	43
1974	824.82	485	415	435	25.86	17
1975	228.00	132	113	122	25.88	5
1976	4,758.25	2,732	2,336	2,565	25.90	99
1979	936.11	517	442	522	25.95	20
1982	35,412.93	18,696	15,984	20,491	26.00	788
1983	9,806.98	5,092	4,353	5,748	26.02	221

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CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PROSPECT #1, 2 AND 4						
INTERIM SURVIVOR CURVE.. IOWA 120-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2038						
NET SALVAGE PERCENT.. -3						
1984	983.92	502	429	584	26.03	22
1986	85,294.52	41,908	35,830	52,024	26.06	1,996
1987	21,011.71	10,111	8,645	12,998	26.08	498
1988	238,899.75	112,487	96,172	149,895	26.09	5,745
1989	24,434.03	11,236	9,606	15,561	26.11	596
1990	16,198.53	7,266	6,212	10,472	26.12	401
1991	74,743.83	32,641	27,907	49,079	26.14	1,878
1992	247,147.14	104,869	89,659	164,903	26.15	6,306
1993	293,553.25	120,750	103,237	199,123	26.17	7,609
1994	151,842.11	60,440	51,674	104,724	26.18	4,000
1996	158,365.04	58,433	49,958	113,158	26.21	4,317
1998	6,711.66	2,265	1,936	4,977	26.23	190
1999	240,158.69	76,957	65,795	181,568	26.24	6,920
2000	17,033.56	5,150	4,403	13,142	26.26	500
2003	57,903.31	14,047	12,010	47,631	26.29	1,812
2004	542,371.28	119,544	102,205	456,437	26.30	17,355
2005	12,156.23	2,391	2,044	10,477	26.31	398
2006	66,656.42	11,413	9,758	58,898	26.33	2,237
2007	47,568.86	6,876	5,879	43,117	26.34	1,637
2008	100,722.19	11,701	10,004	93,740	26.35	3,557
2009	111,890.13	9,617	8,222	107,025	26.36	4,060
2010	227,027.19	12,108	10,352	223,486	26.37	8,475
2011	38,158.31	702	600	38,703	26.38	1,467
	3,310,521.34	1,221,105	1,043,997	2,365,840		90,682

PROSPECT #3  
INTERIM SURVIVOR CURVE.. IOWA 120-R1.5  
PROBABLE RETIREMENT YEAR.. 12-2018  
NET SALVAGE PERCENT.. -1

1932	58,849.66	54,199	52,455	6,984	6.85	1,020
1938	1,798.88	1,646	1,593	224	6.87	33
1939	2,557.21	2,338	2,263	320	6.87	47
1941	1,709.22	1,559	1,509	217	6.87	32
1958	53.55	48	46	8	6.91	1
1961	1,195.83	1,054	1,020	188	6.91	27
1965	2,093.90	1,826	1,767	348	6.92	50
1974	850.24	719	696	163	6.93	24
1977	4,401.71	3,674	3,556	890	6.93	128



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ACCOUNT 331 STRUCTURES AND IMPROVEMENTS

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PROSPECT #3						
INTERIM SURVIVOR CURVE.. IOWA 120-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2018						
NET SALVAGE PERCENT.. -1						
1979	787.32	650	629	166	6.94	24
1982	4,136.23	3,357	3,249	929	6.94	134
1986	20,904.00	16,473	15,943	5,170	6.94	745
1987	10,517.23	8,216	7,952	2,671	6.94	385
1988	41,063.19	31,783	30,760	10,714	6.94	1,544
1989	6,026.01	4,615	4,466	1,620	6.95	233
1993	11,847.38	8,634	8,356	3,610	6.95	519
1994	25,557.41	18,338	17,748	8,065	6.95	1,160
1996	83,051.49	57,479	55,629	28,253	6.95	4,065
2003	2,852.45	1,571	1,520	1,361	6.96	196
2008	1,616.23	541	524	1,109	6.96	159
2010	45,965.46	8,141	7,879	38,546	6.96	5,538
2011	6,010.18	407	394	5,676	6.96	816
	333,844.78	227,268	219,953	117,230		16,880

SANTA CLARA  
INTERIM SURVIVOR CURVE.. IOWA 120-R1.5  
PROBABLE RETIREMENT YEAR.. 12-2020  
NET SALVAGE PERCENT.. -1

1917	9,603.39	8,762	8,299	1,401	8.66	162
1920	5,275.05	4,800	4,546	782	8.68	90
1926	8,840.93	7,997	7,574	1,355	8.72	155
1961	270.90	230	218	56	8.85	6
1983	36,403.44	27,740	26,274	10,494	8.90	1,179
1986	24,784.62	18,374	17,403	7,630	8.90	857
1987	24,505.00	17,969	17,019	7,731	8.91	868
1988	4,217.30	3,058	2,896	1,363	8.91	153
1994	7,145.99	4,733	4,483	2,735	8.92	307
1996	9,452.84	5,999	5,682	3,865	8.92	433
2003	10,471.65	5,101	4,831	5,745	8.93	643
2007	3,651.64	1,223	1,158	2,530	8.93	283
2008	18,881.82	5,315	5,034	14,037	8.93	1,572
2010	16,118.35	2,299	2,177	14,102	8.94	1,577
	179,622.92	113,600	107,595	73,824		8,285

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ACCOUNT 331 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
STAIRS						
INTERIM SURVIVOR CURVE.. IOWA 120-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2030						
NET SALVAGE PERCENT.. -3						
1895	26,327.16	22,901	24,788	2,329	16.60	140
1920	70.75	59	64	9	17.51	1
1923	292.07	243	263	38	17.59	2
1942	158.17	126	136	27	18.03	1
1959	397.28	296	320	89	18.29	5
1963	789.32	575	622	191	18.34	10
1976	810.86	536	580	255	18.48	14
1979	540.81	347	376	181	18.50	10
1985	60,295.74	35,664	38,603	23,501	18.55	1,267
1986	5,765.13	3,357	3,634	2,304	18.55	124
1989	6,250.28	3,442	3,726	2,712	18.58	146
1992	19,199.55	9,880	10,694	9,081	18.60	488
1994	24,041.85	11,715	12,680	12,083	18.61	649
1996	8,110.74	3,705	4,010	4,344	18.62	233
2002	9,619.30	3,260	3,529	6,379	18.66	342
2003	3,490.55	1,098	1,188	2,407	18.66	129
2008	12,069.75	1,909	2,066	10,366	18.69	555
2011	2,791.89	72	78	2,798	18.71	150
	181,021.20	99,185	107,359	79,093		4,266

SWIFT

INTERIM SURVIVOR CURVE.. IOWA 120-R1.5

PROBABLE RETIREMENT YEAR.. 12-2058

NET SALVAGE PERCENT.. -5

1958	2,654,275.29	1,454,084	1,625,256	1,161,733	41.91	27,720
1960	3,024.57	1,627	1,819	1,357	42.09	32
1961	8,547.74	4,553	5,089	3,886	42.18	92
1962	3,327.19	1,755	1,962	1,532	42.26	36
1963	2,287.37	1,194	1,335	1,067	42.34	25
1964	2,371.31	1,225	1,369	1,121	42.43	26
1965	33,285.84	17,009	19,011	15,939	42.51	375
1966	6,677.18	3,375	3,772	3,239	42.58	76
1968	469.20	232	259	233	42.74	5
1969	3,734.67	1,821	2,035	1,886	42.81	44
1970	465,051.44	223,961	250,325	237,979	42.88	5,550
1971	40,663.38	19,327	21,602	21,094	42.95	491
1972	18,900.17	8,860	9,903	9,942	43.02	231
1973	6,258.26	2,893	3,234	3,338	43.09	77

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CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SWIFT						
INTERIM SURVIVOR CURVE.. IOWA 120-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2058						
NET SALVAGE PERCENT.. -5						
1974	17,195.93	7,831	8,753	9,303	43.16	216
1975	19,380.12	8,696	9,720	10,629	43.22	246
1976	450.63	199	222	251	43.29	6
1977	6,879.01	2,988	3,340	3,883	43.35	90
1978	14,636.55	6,249	6,985	8,384	43.41	193
1979	11,212.62	4,702	5,256	6,518	43.47	150
1980	12,541.09	5,162	5,770	7,398	43.53	170
1984	8,702.84	3,296	3,684	5,454	43.75	125
1985	86,861.02	32,114	35,894	55,310	43.81	1,262
1986	52,272.00	18,859	21,079	33,807	43.86	771
1988	43,209.83	14,775	16,514	28,856	43.96	656
1989	13,917.71	4,621	5,165	9,449	44.01	215
1991	108,656.47	33,839	37,822	76,267	44.11	1,729
1992	452,752.43	136,209	152,243	323,147	44.15	7,319
1993	424,927.13	123,090	137,580	308,594	44.20	6,982
1994	404,280.19	112,542	125,790	298,704	44.24	6,752
1995	7,903.84	2,106	2,354	5,945	44.29	134
1996	336,818.29	85,709	95,798	257,861	44.33	5,817
1998	7,418.99	1,698	1,898	5,892	44.42	133
1999	10,989.01	2,368	2,647	8,892	44.46	200
2000	122,534.50	24,713	27,622	101,039	44.50	2,271
2001	137,815.97	25,813	28,852	115,855	44.54	2,601
2002	138,148.75	23,823	26,627	118,429	44.58	2,657
2003	29,020.43	4,559	5,096	25,376	44.62	569
2004	269,207.99	37,971	42,441	240,228	44.66	5,379
2005	18,022.18	2,250	2,515	16,408	44.69	367
2006	156,461.98	16,815	18,794	145,491	44.73	3,253
2007	367,219.16	32,925	36,801	348,779	44.77	7,790
2008	81,112.33	5,777	6,457	78,711	44.80	1,757
2009	2,158,571.49	111,965	125,145	2,141,355	44.84	47,755
2010	2,375,200.02	75,467	84,351	2,409,609	44.87	53,702
2011	20,790,276.98	226,157	252,780	21,577,011	44.91	480,450
	31,933,471.09	2,937,204	3,282,966	30,247,179		676,497

PACIFICORP

ACCOUNT 331 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
VIVA NAUGHTON						
INTERIM SURVIVOR CURVE.. IOWA 120-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2040						
NET SALVAGE PERCENT.. -3						
1986	364,018.89	172,097	166,026	208,913	27.91	7,485
1988	3,959.86	1,791	1,728	2,351	27.95	84
1996	17,470.33	6,157	5,940	12,055	28.07	429
2003	3,490.52	801	773	2,822	28.17	100
2009	14,285.33	1,148	1,108	13,606	28.25	482
	403,224.93	181,994	175,574	239,748		8,580

WALLOWA FALLS  
INTERIM SURVIVOR CURVE.. IOWA 120-R1.5  
PROBABLE RETIREMENT YEAR.. 12-2016  
NET SALVAGE PERCENT.. 0

1925	8,085.84	7,598	7,656	430	4.91	88
1930	141.77	133	134	8	4.92	2
1931	204.75	192	193	11	4.92	2
1936	149.70	140	141	9	4.93	2
1955	38.94	36	36	3	4.95	1
1973	1,755.38	1,547	1,559	197	4.96	40
1974	1,514.34	1,330	1,340	174	4.96	35
1979	1,798.79	1,552	1,564	235	4.97	47
1980	695.98	598	603	93	4.97	19
1988	10,126.51	8,317	8,381	1,746	4.97	351
1990	4,756.58	3,844	3,873	883	4.97	178
1993	6,909.64	5,419	5,461	1,449	4.97	292
1994	51,895.57	40,214	40,522	11,373	4.97	2,288
1996	19,439.38	14,637	14,749	4,690	4.98	942
2003	3,772.48	2,366	2,384	1,388	4.98	279
2009	939.40	312	314	625	4.98	126
	112,225.05	88,235	88,911	23,314		4,692

WEBER  
INTERIM SURVIVOR CURVE.. IOWA 120-R1.5  
PROBABLE RETIREMENT YEAR.. 12-2020  
NET SALVAGE PERCENT.. -1

1911	49,714.82	45,582	42,791	7,421	8.61	862
1922	3,814.65	3,465	3,253	600	8.69	69

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ACCOUNT 331 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
WEBER						
INTERIM SURVIVOR CURVE.. IOWA 120-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2020						
NET SALVAGE PERCENT.. -1						
1923	1,548.66	1,405	1,319	245	8.70	28
1924	24.62	22	21	4	8.70	
1927	500.05	452	424	81	8.72	9
1937	235.30	210	197	41	8.77	5
1939	175.13	156	146	30	8.78	3
1940	53.06	47	44	9	8.78	1
1941	413.76	367	345	73	8.79	8
1949	3,993.94	3,495	3,281	753	8.82	85
1951	2,118.02	1,846	1,733	406	8.83	46
1954	2,167.21	1,877	1,762	427	8.83	48
1956	1,787.60	1,540	1,446	360	8.84	41
1958	205.96	177	166	42	8.85	5
1960	406.22	346	325	85	8.85	10
1962	663.30	562	528	142	8.86	16
1966	2,653.83	2,220	2,084	596	8.87	67
1967	1,013.18	844	792	231	8.87	26
1977	402.45	320	300	106	8.89	12
1978	2,007.63	1,586	1,489	539	8.89	61
1982	7,964.86	6,118	5,743	2,301	8.90	259
1983	6,288.16	4,792	4,499	1,852	8.90	208
1984	3,787.49	2,861	2,686	1,140	8.90	128
1985	109,450.28	81,936	76,920	33,625	8.90	3,778
1986	790.00	586	550	248	8.90	28
1989	9,087.75	6,509	6,111	3,068	8.91	344
1992	148,291.09	101,788	95,556	54,218	8.91	6,085
1994	3,659.26	2,423	2,275	1,421	8.92	159
2001	661.21	357	335	333	8.93	37
2003	3,490.55	1,700	1,596	1,930	8.93	216
2011	932.95	49	46	896	8.94	100
	368,302.99	275,638	258,763	113,223		12,744

YALE

INTERIM SURVIVOR CURVE.. IOWA 120-R1.5

PROBABLE RETIREMENT YEAR.. 12-2058

NET SALVAGE PERCENT.. -7

1953	2,256,464.19	1,313,732	1,463,312	951,104	41.43	22,957
1954	1,161.38	671	747	495	41.53	12
1956	7,790.37	4,426	4,930	3,406	41.72	82

PACIFICORP

ACCOUNT 331 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
YALE						
INTERIM SURVIVOR CURVE.. IOWA 120-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2058						
NET SALVAGE PERCENT.. -7						
1959	33,521.53	18,544	20,655	15,213	42.00	362
1960	10,637.09	5,829	6,493	4,889	42.09	116
1961	5,888.54	3,196	3,560	2,741	42.18	65
1962	5,969.36	3,208	3,573	2,814	42.26	67
1963	1,194.75	636	708	570	42.34	13
1964	50,363.75	26,512	29,531	24,359	42.43	574
1965	24,675.64	12,849	14,312	12,091	42.51	284
1966	6,509.65	3,353	3,735	3,231	42.58	76
1968	75,220.35	37,838	42,146	38,340	42.74	897
1970	20,149.88	9,889	11,015	10,545	42.88	246
1971	28,250.71	13,683	15,241	14,987	42.95	349
1972	40,397.69	19,299	21,496	21,729	43.02	505
1973	71,585.46	33,721	37,560	39,036	43.09	906
1974	55,456.86	25,738	28,669	30,670	43.16	711
1975	19,154.30	8,758	9,755	10,740	43.22	248
1977	41,680.24	18,447	20,547	24,050	43.35	555
1978	32,418.93	14,106	15,712	18,976	43.41	437
1979	6,187.69	2,644	2,945	3,676	43.47	85
1981	2,831.51	1,165	1,298	1,732	43.59	40
1982	44,050.26	17,758	19,780	27,354	43.64	627
1984	2,367.61	914	1,018	1,515	43.75	35
1985	6,535.31	2,462	2,742	4,250	43.81	97
1986	1,937.75	712	793	1,280	43.86	29
1988	57,715.70	20,111	22,401	39,355	43.96	895
1989	65,106.08	22,027	24,535	45,129	44.01	1,025
1990	203,208.28	66,661	74,251	143,182	44.06	3,250
1992	380,840.99	116,757	130,051	277,449	44.15	6,284
1993	66,334.22	19,581	21,810	49,167	44.20	1,112
1994	793,723.16	225,162	250,799	598,485	44.24	13,528
1995	373,510.20	101,413	112,960	286,696	44.29	6,473
1996	132,105.75	34,257	38,157	103,196	44.33	2,328
1997	139,270.59	34,328	38,237	110,783	44.37	2,497
1998	23,485.02	5,477	6,101	19,028	44.42	428
1999	43,956.04	9,652	10,751	36,282	44.46	816
2000	62,083.32	12,760	14,213	52,216	44.50	1,173
2001	419,294.77	80,029	89,141	359,504	44.54	8,071
2002	160,009.27	28,118	31,319	139,890	44.58	3,138
2003	11,884.91	1,903	2,120	10,597	44.62	237
2004	98,176.43	14,111	15,718	89,331	44.66	2,000
2005	10,455.82	1,330	1,481	9,706	44.69	217

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ACCOUNT 331 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
YALE						
INTERIM SURVIVOR CURVE.. IOWA 120-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2058						
NET SALVAGE PERCENT.. -7						
2006	491,240.55	53,798	59,923	465,704	44.73	10,411
2007	49,526.97	4,525	5,040	47,954	44.77	1,071
2008	84,045.14	6,100	6,795	83,134	44.80	1,856
2009	131,570.85	6,955	7,747	133,034	44.84	2,967
2010	542,702.58	17,572	19,573	561,119	44.87	12,505
2011	488,277.12	5,413	6,029	516,427	44.91	11,499
	7,680,924.56	2,488,130	2,771,426	5,447,163		124,156
	128,454,092.03	39,552,068	36,761,930	96,592,644		3,798,789
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						25.4 2.96

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ACCOUNT 332 RESERVOIRS, DAMS AND WATERWAYS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
ASHTON/ST. ANTHONY						
INTERIM SURVIVOR CURVE.. IOWA 120-R2						
PROBABLE RETIREMENT YEAR.. 12-2027						
NET SALVAGE PERCENT.. -1						
1914	31,064.86	26,678	24,263	7,112	14.73	483
1915	7,129.10	6,113	5,560	1,641	14.76	111
1916	6,888.88	5,899	5,365	1,593	14.79	108
1917	222,717.35	190,420	173,184	51,761	14.82	3,493
1925	29,499.10	24,897	22,643	7,151	15.02	476
1929	453.66	380	346	113	15.10	7
1935	8,481.71	7,019	6,384	2,183	15.22	143
1948	657.32	526	478	186	15.43	12
1953	1,434.61	1,128	1,026	423	15.49	27
1956	2,886.96	2,245	2,042	874	15.52	56
1958	79,068.64	60,984	55,464	24,395	15.55	1,569
1962	1,173.20	889	809	376	15.59	24
1980	1,938.52	1,290	1,173	785	15.73	50
1982	9,200.12	5,985	5,443	3,849	15.75	244
1985	4,964.98	3,108	2,827	2,188	15.76	139
1989	9,313.40	5,463	4,969	4,438	15.79	281
1992	4,121,284.45	2,273,181	2,067,419	2,095,079	15.80	132,600
1993	362,190.99	194,956	177,309	188,504	15.81	11,923
1994	5,039.26	2,644	2,405	2,685	15.81	170
1995	17,990.10	9,170	8,340	9,830	15.82	621
1997	136,971.25	65,367	59,450	78,891	15.83	4,984
2007	7,158.87	1,578	1,435	5,795	15.87	365
2011	9,884,235.81	304,783	277,195	9,705,883	15.88	611,202
	14,951,743.14	3,194,703	2,905,527	12,195,734		769,088

BEAR RIVER  
INTERIM SURVIVOR CURVE.. IOWA 120-R2  
PROBABLE RETIREMENT YEAR.. 12-2033  
NET SALVAGE PERCENT.. -3

1908	11,927.12	10,038	8,688	3,597	19.19	187
1913	1,188,883.43	991,457	858,112	366,438	19.48	18,811
1915	1,358,367.83	1,128,417	976,651	422,468	19.59	21,565
1917	85,339.07	70,604	61,108	26,791	19.70	1,360
1919	100.23	83	72	31	19.80	2
1922	660,667.83	540,845	468,104	212,383	19.94	10,651
1923	192.02	157	136	62	19.99	3
1924	1,707,337.09	1,391,406	1,204,270	554,287	20.03	27,673
1929	1,970.90	1,587	1,374	656	20.25	32



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ACCOUNT 332 RESERVOIRS, DAMS AND WATERWAYS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BEAR RIVER						
INTERIM SURVIVOR CURVE.. IOWA 120-R2						
PROBABLE RETIREMENT YEAR.. 12-2033						
NET SALVAGE PERCENT.. -3						
1939	233.84	183	158	82	20.61	4
1941	938.81	730	632	335	20.67	16
1942	317.01	246	213	114	20.70	6
1944	956.44	736	637	348	20.76	17
1949	2,567.68	1,938	1,677	967	20.89	46
1950	856,313.69	643,492	556,946	325,057	20.92	15,538
1952	501,418.29	373,504	323,270	193,191	20.97	9,213
1953	874.23	648	561	340	20.99	16
1955	4,615.05	3,390	2,934	1,819	21.04	86
1960	4,085.14	2,921	2,528	1,680	21.15	79
1962	855.12	604	523	358	21.19	17
1963	177,874.91	124,935	108,132	75,079	21.20	3,541
1966	28,657.93	19,723	17,070	12,447	21.26	585
1968	165,374.97	112,154	97,070	73,266	21.29	3,441
1972	84,687.01	55,552	48,081	39,147	21.36	1,833
1974	1,914,228.05	1,232,284	1,066,549	905,106	21.39	42,314
1978	62,394.88	38,483	33,307	30,959	21.44	1,444
1981	4,548.86	2,701	2,338	2,348	21.48	109
1984	1,410,291.27	800,804	693,100	759,500	21.52	35,293
1985	17,979.54	10,041	8,691	9,828	21.53	456
1987	36,846.06	19,841	17,172	20,779	21.56	964
1988	387,569.18	204,604	177,086	222,110	21.57	10,297
1989	7,926.69	4,096	3,545	4,619	21.58	214
1990	22,925.46	11,584	10,026	13,587	21.59	629
1991	3,058,318.93	1,508,127	1,305,292	1,844,776	21.60	85,406
1992	2,640,375.38	1,268,470	1,097,868	1,621,719	21.61	75,045
1994	56,242.49	25,476	22,050	35,880	21.63	1,659
1995	47,420.98	20,778	17,983	30,860	21.64	1,426
1996	53,101.66	22,438	19,420	35,274	21.65	1,629
1999	166,457.88	61,692	53,395	118,057	21.67	5,448
2003	32,618.13	9,292	8,042	25,554	21.71	1,177
2004	10,317.89	2,685	2,324	8,304	21.71	382
2005	358,760.04	83,697	72,440	297,083	21.72	13,678
2006	10,234.07	2,095	1,813	8,728	21.73	402
2007	568,087.76	98,676	85,405	499,726	21.74	22,986
2008	1,539,410.29	216,624	187,489	1,398,103	21.74	64,310

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ACCOUNT 332 RESERVOIRS, DAMS AND WATERWAYS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BEAR RIVER						
INTERIM SURVIVOR CURVE.. IOWA 120-R2						
PROBABLE RETIREMENT YEAR.. 12-2033						
NET SALVAGE PERCENT.. -3						
2009	574,020.78	59,857	51,807	539,435	21.75	24,802
2010	2,328,185.03	151,747	131,338	2,266,693	21.76	104,168
2011	3,067,387.38	70,960	61,416	3,097,993	21.76	142,371
	25,220,204.32	11,402,402	9,868,843	16,107,967		751,331
BEND						
INTERIM SURVIVOR CURVE.. IOWA 120-R2						
PROBABLE RETIREMENT YEAR.. 12-2016						
NET SALVAGE PERCENT.. 0						
1913	56,433.28	53,442	56,433			
1927	2,384.92	2,242	2,385			
1928	2,181.04	2,049	2,181			
1929	88.68	83	89			
1956	726.49	664	726			
1968	1,906.62	1,705	1,907			
1979	9,463.18	8,179	9,149	315	4.98	63
2007	37,993.48	17,953	20,081	17,912	4.99	3,590
2008	34,646.80	14,235	15,922	18,724	4.99	3,752
2009	387,080.37	128,855	144,130	242,951	4.99	48,688
	532,904.86	229,407	253,003	279,902		56,093
BIG FORK						
INTERIM SURVIVOR CURVE.. IOWA 120-R2						
PROBABLE RETIREMENT YEAR.. 12-2053						
NET SALVAGE PERCENT.. -4						
1910	176,939.64	132,242	184,017			
1919	175.01	126	182			
1924	134.93	95	140			
1925	6,066.81	4,275	6,309			
1926	17,987.72	12,622	18,707			
1929	17,461.61	12,090	18,160			
1930	74.97	52	78			
1931	62,459.82	42,843	64,958			
1935	14,927.72	10,043	15,525			
1936	1,557.29	1,042	1,620			

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ACCOUNT 332 RESERVOIRS, DAMS AND WATERWAYS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BIG FORK						
INTERIM SURVIVOR CURVE.. IOWA 120-R2						
PROBABLE RETIREMENT YEAR.. 12-2053						
NET SALVAGE PERCENT.. -4						
1940	294.45	193	306			
1941	9,135.21	5,953	9,501			
1942	304.83	198	317			
1945	2,208.58	1,406	2,297			
1952	7,043.71	4,281	7,325			
1954	3,276.99	1,963	3,408			
1955	28,324.57	16,835	29,458			
1957	1,715.57	1,004	1,784			
1958	1,472.18	854	1,531			
1960	488.62	279	508			
1961	4,957.50	2,802	5,156			
1965	235.03	128	244			
1970	132.70	68	138			
1975	2,951.56	1,418	3,034	36	39.45	1
1981	662.89	288	616	73	39.79	2
1985	2,772.22	1,107	2,368	515	39.99	13
1989	37,374.42	13,464	28,804	10,065	40.17	251
1991	175,688.87	59,498	127,288	55,429	40.26	1,377
1992	89,139.90	29,189	62,446	30,260	40.30	751
1993	87,666.66	27,684	59,226	31,947	40.34	792
1994	106,191.53	32,257	69,009	41,430	40.38	1,026
1995	1,119,094.95	325,892	697,202	466,657	40.42	11,545
1996	34,903.52	9,717	20,788	15,511	40.46	383
1998	20,706.79	5,198	11,120	10,415	40.54	257
2001	1,707,314.17	352,600	754,340	1,021,267	40.64	25,130
2004	17,211.14	2,691	5,757	12,143	40.75	298
2005	667,736.33	92,285	197,431	497,015	40.78	12,188
2007	113,213.35	11,310	24,196	93,546	40.84	2,291
2008	56,473.70	4,486	9,597	49,135	40.87	1,202
2009	7,153.46	414	886	6,554	40.90	160
2011	93,367.66	1,124	2,405	94,698	40.96	2,312
	4,696,998.58	1,222,016	2,448,184	2,436,695		59,979

PACIFICORP

ACCOUNT 332 RESERVOIRS, DAMS AND WATERWAYS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CONDIT						
INTERIM SURVIVOR CURVE.. IOWA 120-R2						
PROBABLE RETIREMENT YEAR.. 12-2011						
NET SALVAGE PERCENT.. 0						
1922	561.84	562	562			
1928	21,887.87	21,888	21,888			
1968	189.70	190	190			
1970	11,806.81	11,807	11,807			
1985	4,157.34	4,157	4,157			
1997	37,789.77	37,790	37,789			
	76,393.33	76,394	76,393			
CUTLER						
INTERIM SURVIVOR CURVE.. IOWA 120-R2						
PROBABLE RETIREMENT YEAR.. 12-2024						
NET SALVAGE PERCENT.. -1						
1914	223,261.70	197,073	139,247	86,247	12.17	7,087
1916	961.41	847	598	373	12.21	31
1927	1,754,510.65	1,522,302	1,075,625	696,431	12.39	56,209
1928	13,194.61	11,431	8,077	5,250	12.40	423
1931	3,542.21	3,054	2,158	1,420	12.44	114
1932	341.80	294	208	137	12.46	11
1953	978.92	803	567	421	12.67	33
1958	604.39	488	345	266	12.71	21
1970	6,187.54	4,729	3,341	2,908	12.78	228
1973	657.82	494	349	315	12.80	25
1981	908.71	640	452	466	12.83	36
1984	69,358.74	47,315	33,432	36,621	12.84	2,852
1985	345,767.05	232,996	164,630	184,595	12.85	14,365
1986	378,811.34	252,053	178,095	204,504	12.85	15,915
1987	18,608.13	12,210	8,627	10,167	12.86	791
1989	78,528.94	50,013	35,338	43,976	12.86	3,420
1991	1,905,690.72	1,171,806	827,972	1,096,776	12.87	85,220
1992	6,548.16	3,949	2,790	3,823	12.87	297
1993	68,263.39	40,282	28,462	40,484	12.88	3,143
1994	313,519.73	180,750	127,714	188,941	12.88	14,669
1995	513,918.82	288,923	204,147	314,911	12.88	24,450
1996	46,548.41	25,432	17,970	29,044	12.89	2,253
1998	12,241.09	6,269	4,430	7,934	12.89	616
2001	90,385.86	40,595	28,684	62,606	12.90	4,853
2003	9,370.25	3,722	2,630	6,834	12.91	529
2004	24,020.79	8,832	6,240	18,021	12.91	1,396

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ACCOUNT 332 RESERVOIRS, DAMS AND WATERWAYS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CUTLER						
INTERIM SURVIVOR CURVE.. IOWA 120-R2						
PROBABLE RETIREMENT YEAR.. 12-2024						
NET SALVAGE PERCENT.. -1						
2005	467,251.20	156,575	110,632	361,291	12.91	27,985
2006	40,550.77	12,126	8,568	32,388	12.91	2,509
2008	124,853.05	26,636	18,820	107,281	12.92	8,303
2010	915,626.15	95,623	67,565	857,217	12.92	66,348
2011	118,618.41	4,464	3,154	116,650	12.92	9,029
	7,553,630.76	4,402,726	3,110,868	4,518,299		353,161

EAGLE POINT  
INTERIM SURVIVOR CURVE.. IOWA 120-R2  
PROBABLE RETIREMENT YEAR.. 12-2025  
NET SALVAGE PERCENT.. -1

1957	197,008.71	157,147	198,979			
1959	17,131.00	13,561	17,302			
1972	25,994.53	19,256	26,254			
1983	86,920.50	58,534	83,562	4,227	13.81	306
1986	5,482.45	3,554	5,074	464	13.83	34
1987	11,336.44	7,245	10,343	1,107	13.83	80
1988	52,515.21	33,044	47,173	5,867	13.84	424
1989	26,782.62	16,581	23,671	3,380	13.84	244
1990	36,153.62	21,997	31,403	5,113	13.84	369
1991	113,797.42	67,908	96,945	17,991	13.85	1,299
1992	8,904.65	5,208	7,435	1,559	13.85	113
1993	12,429.08	7,106	10,144	2,409	13.86	174
1994	359,575.51	200,692	286,505	76,666	13.86	5,531
1995	110,364.92	59,987	85,637	25,832	13.86	1,864
1996	8,274.52	4,367	6,234	2,123	13.87	153
1999	68,099.44	32,273	46,072	22,708	13.88	1,636
2001	31,666.82	13,639	19,471	12,513	13.88	902
2003	17,331.48	6,582	9,396	8,108	13.89	584
2007	5,576.80	1,364	1,947	3,685	13.90	265
2010	31,666.81	3,076	4,391	27,592	13.91	1,984
	1,227,012.53	733,121	1,017,939	221,344		15,962

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ACCOUNT 332 RESERVOIRS, DAMS AND WATERWAYS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FOUNTAIN GREEN						
INTERIM SURVIVOR CURVE.. IOWA 120-R2						
PROBABLE RETIREMENT YEAR.. 12-2011						
NET SALVAGE PERCENT.. 0						
1922	4,660.25	4,660	4,660			
1937	1,274.53	1,275	1,275			
1941	217.37	217	217			
1942	318.87	319	319			
1950	543.79	544	544			
1958	856.28	856	856			
1962	4,176.27	4,176	4,176			
1992	306,785.26	306,785	216,108	90,678		
	318,832.62	318,832	228,155	90,678		
GRANITE						
INTERIM SURVIVOR CURVE.. IOWA 120-R2						
PROBABLE RETIREMENT YEAR.. 12-2030						
NET SALVAGE PERCENT.. -1						
1896	43,969.69	37,763	33,767	10,642	16.31	652
1921	96.35	80	72	26	17.45	1
1923	1,972.94	1,624	1,452	541	17.52	31
1924	550.28	452	404	152	17.56	9
1926	210.02	172	154	58	17.62	3
1929	7,937.80	6,452	5,769	2,248	17.71	127
1930	13,080.92	10,608	9,485	3,726	17.74	210
1934	18,652.76	14,982	13,397	5,443	17.85	305
1941	31,789.37	25,049	22,398	9,709	18.03	538
1944	629.96	492	440	196	18.09	11
1945	2,677.06	2,083	1,863	841	18.11	46
1946	205.52	159	142	65	18.13	4
1957	4,314.58	3,203	2,864	1,494	18.33	82
1985	9,463.45	5,528	4,943	4,615	18.66	247
1986	18,270.35	10,498	9,387	9,066	18.67	486
1989	14,984.03	8,150	7,288	7,846	18.69	420
1991	13,344.73	6,947	6,212	7,266	18.71	388
1992	46,246.55	23,491	21,005	25,704	18.72	1,373
1993	11,306.59	5,596	5,004	6,416	18.72	343
1994	148,424.68	71,391	63,837	86,072	18.73	4,595
2000	3,093,790.06	1,170,336	1,046,493	2,078,235	18.77	110,721

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ACCOUNT 332 RESERVOIRS, DAMS AND WATERWAYS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
GRANITE						
INTERIM SURVIVOR CURVE.. IOWA 120-R2						
PROBABLE RETIREMENT YEAR.. 12-2030						
NET SALVAGE PERCENT.. -1						
2004	57,267.00	16,279	14,556	43,283	18.79	2,304
2008	42,526.34	6,657	5,953	36,999	18.81	1,967
2010	188,071.26	13,849	12,384	177,568	18.82	9,435
	3,769,782.29	1,441,841	1,289,268	2,518,212		134,298
KLAMATH RIVER						
INTERIM SURVIVOR CURVE.. IOWA 120-R2						
PROBABLE RETIREMENT YEAR.. 12-2020						
NET SALVAGE PERCENT.. -1						
1902	47,219.50	43,693	32,328	15,364	8.49	1,810
1906	3,321.08	3,065	2,268	1,087	8.53	127
1908	106,337.79	98,010	72,517	34,884	8.55	4,080
1924	261,158.84	237,480	175,710	88,060	8.69	10,133
1926	1,531.80	1,390	1,028	519	8.71	60
1927	399.72	362	268	136	8.71	16
1932	55.99	50	37	20	8.75	2
1941	2,254.17	2,007	1,485	792	8.80	90
1942	8,412.82	7,477	5,532	2,965	8.80	337
1944	10,294.00	9,119	6,747	3,650	8.81	414
1949	5,032.03	4,418	3,269	1,813	8.83	205
1950	9,103.56	7,976	5,901	3,293	8.83	373
1954	4,692.79	4,076	3,016	1,724	8.85	195
1956	273,966.71	236,816	175,219	101,488	8.86	11,455
1963	8,578.87	7,272	5,381	3,284	8.88	370
1964	6,742.33	5,697	4,215	2,595	8.88	292
1965	8,436.49	7,105	5,257	3,264	8.88	368
1966	3,974,981.44	3,335,278	2,467,751	1,546,980	8.89	174,013
1967	148,368.15	124,044	91,779	58,072	8.89	6,532
1968	73,415.64	61,151	45,245	28,905	8.89	3,251
1969	117,069.79	97,110	71,851	46,389	8.90	5,212
1970	1,075,672.94	888,613	657,479	428,950	8.90	48,197
1971	1,282,523.16	1,054,971	780,566	514,782	8.90	57,841
1972	27,903.91	22,850	16,907	11,276	8.90	1,267
1973	1,534,275.20	1,250,185	925,004	624,614	8.91	70,103
1986	22,201.14	16,508	12,214	10,209	8.93	1,143
1988	601,186.85	437,244	323,514	283,685	8.94	31,732
1989	102,494.03	73,647	54,491	49,028	8.94	5,484
1991	7,234.99	5,059	3,743	3,564	8.94	399

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ACCOUNT 332 RESERVOIRS, DAMS AND WATERWAYS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
KLAMATH RIVER						
INTERIM SURVIVOR CURVE.. IOWA 120-R2						
PROBABLE RETIREMENT YEAR.. 12-2020						
NET SALVAGE PERCENT.. -1						
1992	254,968.41	175,529	129,873	127,645	8.94	14,278
1993	30,247.67	20,479	15,152	15,398	8.94	1,722
1994	470,090.30	312,474	231,198	243,594	8.94	27,248
1995	209,664.74	136,493	100,990	110,771	8.95	12,377
1996	14,625.46	9,309	6,888	7,884	8.95	881
1998	566,345.82	342,022	253,060	318,949	8.95	35,637
1999	143,003.90	83,688	61,920	82,514	8.95	9,219
2001	23,865.59	12,938	9,573	14,532	8.95	1,624
2002	81,935.67	42,325	31,316	51,439	8.96	5,741
2004	63,723.00	29,155	21,572	42,789	8.96	4,776
2006	3,445.34	1,316	974	2,506	8.96	280
2007	23,230.42	7,798	5,770	17,693	8.96	1,975
2008	117,864.90	33,232	24,588	94,455	8.96	10,542
2009	45,997.45	10,071	7,451	39,006	8.96	4,353
	11,773,874.40	9,259,502	6,851,048	5,040,565		566,154

KLAMATH RIVER - ACCELERATED  
INTERIM SURVIVOR CURVE.. SQUARE  
PROBABLE RETIREMENT YEAR.. 12-2019  
NET SALVAGE PERCENT.. 0

1918	1,283,794.01	1,182,605	729,062	554,732	8.00	69,342
1919	11,306.14	10,406	6,415	4,891	8.00	611
1920	1,545.58	1,421	876	670	8.00	84
1923	351,541.00	322,398	198,755	152,786	8.00	19,098
1924	6,773.33	6,206	3,826	2,947	8.00	368
1925	2,400,404.15	2,197,186	1,354,539	1,045,865	8.00	130,733
1926	5,689.48	5,203	3,208	2,482	8.00	310
1927	495.34	452	279	217	8.00	27
1928	238.63	218	134	104	8.00	13
1936	675.65	611	377	299	8.00	37
1938	16,957.53	15,293	9,428	7,530	8.00	941
1953	2,431.15	2,139	1,319	1,112	8.00	139
1958	7,272,887.23	6,326,830	3,900,417	3,372,471	8.00	421,559
1959	22,818.00	19,801	12,207	10,611	8.00	1,326
1960	15,183.88	13,142	8,102	7,082	8.00	885
1961	2,882.25	2,488	1,534	1,348	8.00	168
1962	4,991,592.56	4,297,112	2,649,119	2,342,473	8.00	292,809
1963	5,315.75	4,563	2,813	2,503	8.00	313



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ACCOUNT 332 RESERVOIRS, DAMS AND WATERWAYS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
KLAMATH RIVER - ACCELERATED						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 12-2019						
NET SALVAGE PERCENT.. 0						
1964	9,270.17	7,934	4,891	4,379	8.00	547
1965	2,455,212.35	2,094,812	1,291,427	1,163,785	8.00	145,473
1966	38,701.38	32,914	20,291	18,410	8.00	2,301
1968	1,803.45	1,523	939	865	8.00	108
1972	4,204.29	3,496	2,155	2,049	8.00	256
1973	2,574.75	2,132	1,314	1,260	8.00	158
1974	120,811.88	99,571	61,384	59,428	8.00	7,428
1976	6,174.77	5,039	3,106	3,068	8.00	384
1984	57,546.87	44,579	27,482	30,064	8.00	3,758
1986	26,858.94	20,445	12,604	14,255	8.00	1,782
1987	72,778.50	54,864	33,823	38,955	8.00	4,869
1988	161,279.21	120,319	74,175	87,104	8.00	10,888
1989	976,004.59	719,999	443,871	532,134	8.00	66,517
1990	446,725.92	325,578	200,715	246,011	8.00	30,751
1991	216,983.14	156,076	96,219	120,764	8.00	15,096
1992	454,034.48	321,951	198,479	255,555	8.00	31,944
1993	817,914.99	570,995	352,012	465,903	8.00	58,238
1994	684,147.21	469,510	289,447	394,700	8.00	49,338
1995	94,980.96	63,967	39,435	55,546	8.00	6,943
1996	460,402.27	303,668	187,208	273,195	8.00	34,149
1998	166,460.23	104,522	64,437	102,024	8.00	12,753
1999	159,267.29	97,115	59,870	99,397	8.00	12,425
2000	3,673.92	2,167	1,336	2,338	8.00	292
2001	12,827.26	7,280	4,488	8,339	8.00	1,042
2002	2,122,512.07	1,152,227	710,334	1,412,178	8.00	176,522
2003	28,803.17	14,838	9,147	19,656	8.00	2,457
2004	1,807,993.49	874,834	539,325	1,268,669	8.00	158,584
2005	1,146,643.01	514,017	316,885	829,758	8.00	103,720
2006	319,526.05	130,178	80,253	239,273	8.00	29,909
2007	2,655,405.63	955,946	589,330	2,066,076	8.00	258,260
2008	638,042.70	194,188	119,715	518,328	8.00	64,791
2009	49,965.46	11,897	7,334	42,631	8.00	5,329
2010	193,520.78	30,555	18,837	174,684	8.00	21,836
2011	766,110.32	45,063	27,781	738,330	8.00	92,291
	33,571,693.16	23,962,273	14,772,461	18,799,232		2,349,902

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ACCOUNT 332 RESERVOIRS, DAMS AND WATERWAYS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
LAST CHANCE						
INTERIM SURVIVOR CURVE.. IOWA 120-R2						
PROBABLE RETIREMENT YEAR.. 12-2025						
NET SALVAGE PERCENT.. -1						
1983	529,111.21	356,313	316,352	218,051	13.81	15,789
1986	72,321.10	46,880	41,622	31,422	13.83	2,272
1992	7,016.62	4,103	3,643	3,444	13.85	249
1999	116,628.90	55,272	49,073	68,722	13.88	4,951
2005	29,449.53	9,377	8,325	21,419	13.90	1,541
2008	178,635.99	35,960	31,927	148,495	13.90	10,683
2009	25,838.78	3,935	3,494	22,603	13.91	1,625
	959,002.13	511,840	454,436	514,156		37,110

LIFTON  
INTERIM SURVIVOR CURVE.. IOWA 120-R2  
PROBABLE RETIREMENT YEAR.. 12-2033  
NET SALVAGE PERCENT.. -3

1913	1,370,708.46	1,143,088	860,216	551,613	19.48	28,317
1916	156.89	130	98	64	19.65	3
1917	374,954.59	310,214	233,448	152,756	19.70	7,754
1919	3,711.55	3,058	2,301	1,522	19.80	77
1920	605.94	498	375	249	19.85	13
1922	133.46	109	82	55	19.94	3
1924	35.48	29	22	15	20.03	1
1925	6,747.43	5,486	4,128	2,821	20.08	140
1926	25,867.16	20,981	15,789	10,854	20.12	539
1930	31.29	25	19	13	20.29	1
1932	4,659.69	3,722	2,801	1,999	20.36	98
1934	36.91	29	22	16	20.44	1
1937	8,378.21	6,597	4,964	3,665	20.54	178
1945	2,146.10	1,645	1,238	973	20.79	47
1950	5,745.89	4,318	3,249	2,669	20.92	128
1952	4,188.83	3,120	2,348	1,967	20.97	94
1965	2,698.54	1,870	1,407	1,372	21.24	65
1970	2,341.98	1,563	1,176	1,236	21.33	58
1983	8,522.14	4,915	3,699	5,079	21.51	236
1990	8,908.56	4,501	3,387	5,789	21.59	268
1992	52,575.45	25,258	19,008	35,145	21.61	1,626
1993	28,613.39	13,365	10,058	19,414	21.62	898
1994	2,014,334.40	912,440	686,645	1,388,119	21.63	64,176
1995	410,760.28	179,975	135,438	287,645	21.64	13,292
1996	1,895,111.23	800,774	602,612	1,349,352	21.65	62,326

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RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
LIFTON						
INTERIM SURVIVOR CURVE.. IOWA 120-R2						
PROBABLE RETIREMENT YEAR.. 12-2033						
NET SALVAGE PERCENT.. -3						
1997	610,607.34	247,985	186,618	442,308	21.66	20,420
1999	109,101.18	40,434	30,428	81,946	21.67	3,782
2001	5,272.95	1,743	1,312	4,119	21.69	190
2002	622,906.95	192,190	144,630	496,964	21.70	22,902
2006	78,444.55	16,059	12,085	68,713	21.73	3,162
2009	561,818.32	58,585	44,087	534,585	21.75	24,579
2011	51,783.09	1,198	902	52,435	21.76	2,410
	8,271,908.23	4,005,904	3,014,592	5,505,473		257,784

MERWIN

INTERIM SURVIVOR CURVE.. IOWA 120-R2  
PROBABLE RETIREMENT YEAR.. 12-2058  
NET SALVAGE PERCENT.. -9

1933	4,993,892.71	3,438,995	4,238,435	1,204,908	38.63	31,191
1949	426,607.39	266,042	327,887	137,115	41.05	3,340
1950	167.00	103	127	55	41.17	1
1952	346.72	211	260	118	41.42	3
1953	1,041.80	630	776	359	41.55	9
1958	683,708.93	396,506	488,679	256,564	42.12	6,091
1968	1,817.19	949	1,170	811	43.10	19
1973	4,152.79	2,031	2,503	2,023	43.52	46
1974	2,083.95	1,004	1,237	1,034	43.60	24
1978	9,722.01	4,391	5,412	5,185	43.90	118
1988	2,544.86	920	1,134	1,640	44.55	37
1990	1,037,886.26	352,998	435,057	696,239	44.67	15,586
1992	188,279.98	59,838	73,748	131,477	44.78	2,936
1993	110,587.71	33,843	41,710	78,830	44.83	1,758
1994	105,397.79	30,974	38,174	76,709	44.89	1,709
1995	190,667.60	53,655	66,128	141,700	44.94	3,153
1996	259,583.10	69,718	85,925	197,021	44.99	4,379
1997	27,452.92	7,010	8,640	21,284	45.04	473
1998	112,497.22	27,200	33,523	89,099	45.08	1,976
1999	290,557.70	66,129	81,502	235,206	45.13	5,212
2000	465,443.42	99,047	122,072	385,262	45.18	8,527
2001	6,537.44	1,294	1,595	5,531	45.22	122
2002	46,189.10	8,411	10,366	39,980	45.27	883
2003	100,749.62	16,706	20,590	89,228	45.31	1,969
2004	293,308.20	43,697	53,855	265,851	45.35	5,862

PACIFICORP

ACCOUNT 332 RESERVOIRS, DAMS AND WATERWAYS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MERWIN						
INTERIM SURVIVOR CURVE.. IOWA 120-R2						
PROBABLE RETIREMENT YEAR.. 12-2058						
NET SALVAGE PERCENT.. -9						
2005	26,068.61	3,429	4,226	24,189	45.39	533
2007	10,204.59	967	1,192	9,931	45.47	218
2008	250,847.18	18,850	23,232	250,191	45.51	5,497
2009	162,572.41	8,904	10,974	166,230	45.55	3,649
2010	29,163.27	973	1,199	30,589	45.59	671
2011	1,816,655.52	20,613	25,405	1,954,750	45.63	42,839
	11,656,734.99	5,036,038	6,206,732	6,499,109		148,831

NORTH UMPQUA  
INTERIM SURVIVOR CURVE.. IOWA 120-R2  
PROBABLE RETIREMENT YEAR.. 12-2038  
NET SALVAGE PERCENT.. -2

1950	5,165,794.58	3,627,098	3,113,284	2,155,826	25.32	85,143
1951	2,349,315.95	1,641,299	1,408,793	987,509	25.36	38,940
1952	4,887,361.58	3,397,202	2,915,955	2,069,153	25.39	81,495
1953	6,835,729.37	4,726,062	4,056,569	2,915,875	25.43	114,663
1954	4,153.63	2,856	2,451	1,785	25.47	70
1955	6,786,666.59	4,640,569	3,983,187	2,939,213	25.50	115,263
1956	7,378,001.53	5,015,109	4,304,670	3,220,891	25.54	126,112
1957	26,637.15	18,000	15,450	11,720	25.57	458
1958	138,080.87	92,742	79,604	61,238	25.60	2,392
1959	26,976.03	18,005	15,454	12,061	25.63	471
1960	5,149.00	3,413	2,930	2,322	25.67	90
1961	17,184.55	11,316	9,713	7,815	25.70	304
1962	21,354.93	13,964	11,986	9,796	25.73	381
1963	229.61	149	128	106	25.76	4
1964	65,551.42	42,236	36,253	30,610	25.79	1,187
1965	105,898.91	67,723	58,129	49,888	25.81	1,933
1967	76,569.07	48,168	41,345	36,756	25.87	1,421
1969	223,657.17	138,252	118,667	109,463	25.92	4,223
1970	64,944.17	39,768	34,134	32,109	25.95	1,237
1971	184,386.27	111,840	95,997	92,077	25.97	3,546
1972	1,381,645.35	829,825	712,272	697,006	25.99	26,818
1973	92,785.20	55,132	47,322	47,319	26.02	1,819
1975	15,721.22	9,138	7,844	8,192	26.06	314
1976	131,301.12	75,398	64,717	69,210	26.09	2,653
1977	109,751.58	62,254	53,435	58,511	26.11	2,241
1979	1,098,326.26	606,695	520,751	599,542	26.15	22,927

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ACCOUNT 332 RESERVOIRS, DAMS AND WATERWAYS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NORTH UMPQUA						
INTERIM SURVIVOR CURVE.. IOWA 120-R2						
PROBABLE RETIREMENT YEAR.. 12-2038						
NET SALVAGE PERCENT.. -2						
1980	275,867.51	150,214	128,935	152,450	26.17	5,825
1981	1,385,632.94	743,377	638,070	775,275	26.19	29,602
1982	2,652,204.62	1,400,670	1,202,251	1,502,997	26.21	57,344
1983	1,545,081.92	802,444	688,770	887,214	26.23	33,824
1984	579,232.77	295,580	253,708	337,109	26.25	12,842
1986	1,617,786.73	794,973	682,357	967,785	26.28	36,826
1987	1,060,316.82	510,360	438,063	643,461	26.30	24,466
1988	1,310,187.09	616,798	529,423	806,968	26.32	30,660
1989	328,548.59	151,069	129,669	205,451	26.34	7,800
1990	1,532,096.72	687,167	589,823	972,916	26.35	36,923
1991	300,958.05	131,420	112,803	194,174	26.37	7,363
1992	936,747.18	397,586	341,264	614,218	26.38	23,283
1993	10,614.44	4,367	3,748	7,078	26.40	268
1994	381,990.58	151,948	130,423	259,207	26.42	9,811
1995	128,348.29	49,271	42,291	88,624	26.43	3,353
1996	408,314.74	150,754	129,398	287,083	26.44	10,858
1997	152,269.43	53,843	46,216	109,099	26.46	4,123
1998	11,321.43	3,821	3,280	8,268	26.47	312
1999	128,606.11	41,178	35,345	95,833	26.49	3,618
2000	173,714.20	52,508	45,070	132,119	26.50	4,986
2001	1,223,332.39	346,701	297,587	950,212	26.51	35,844
2002	373,013.53	98,311	84,384	296,090	26.52	11,165
2003	934,874.73	226,550	194,457	759,115	26.54	28,603
2004	2,523,105.98	555,016	476,393	2,097,176	26.55	78,990
2005	1,224,647.99	240,722	206,621	1,042,520	26.56	39,252
2006	4,410,869.61	756,431	649,275	3,849,812	26.57	144,893
2007	4,337,758.79	628,414	539,393	3,885,121	26.58	146,167
2008	11,548,274.17	1,338,475	1,148,867	10,630,373	26.60	399,638
2009	13,059,102.86	1,118,771	960,286	12,359,999	26.61	464,487
2010	8,763,598.04	464,732	398,898	8,539,972	26.62	320,810
2011	17,353,755.95	319,854	274,544	17,426,287	26.63	654,386
	117,865,347.31	38,577,538	33,112,655	87,109,999		3,304,427

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ACCOUNT 332 RESERVOIRS, DAMS AND WATERWAYS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PARIS						
INTERIM SURVIVOR CURVE.. IOWA 120-R2						
PROBABLE RETIREMENT YEAR.. 12-2017						
NET SALVAGE PERCENT.. -1						
1910	23,922.30	22,679	24,162			
1914	73.27	69	74			
1916	19,028.74	17,982	19,219			
1922	142.16	134	144			
1924	304.26	286	307			
1925	21.56	20	22			
1926	528.70	496	534			
1936	2,451.08	2,283	2,476			
1937	1,800.60	1,675	1,819			
1944	2,124.89	1,963	2,146			
1945	432.20	399	437			
1946	3,621.07	3,337	3,657			
1948	244.24	224	247			
1951	1,224.62	1,121	1,237			
1983	560.26	466	566			
1987	31,011.25	25,091	30,709	613	5.97	103
1994	8,793.80	6,595	8,072	810	5.98	135
	96,285.00	84,820	95,825	1,423		238
PIONEER						
INTERIM SURVIVOR CURVE.. IOWA 120-R2						
PROBABLE RETIREMENT YEAR.. 12-2030						
NET SALVAGE PERCENT.. -2						
1897	465,075.63	402,846	373,763	100,614	16.37	6,146
1933	174.72	142	132	46	17.83	3
1936	5,388.98	4,349	4,035	1,462	17.91	82
1983	178,474.66	108,453	100,623	81,421	18.64	4,368
1984	195,029.11	116,814	108,381	90,549	18.65	4,855
1986	250,534.98	145,385	134,889	120,657	18.67	6,463
1987	161,049.95	91,865	85,233	79,038	18.68	4,231
1988	103,392.22	57,897	53,717	51,743	18.69	2,768
1989	953,681.90	523,848	486,029	486,726	18.69	26,042
1990	916,460.51	492,915	457,329	477,460	18.70	25,533
1991	828,883.83	435,759	404,300	441,162	18.71	23,579
1992	955,516.42	490,159	454,772	519,854	18.72	27,770
1993	835,007.91	417,388	387,255	464,453	18.72	24,811
1994	797,421.04	387,351	359,386	453,983	18.73	24,238
1995	940,803.78	443,009	411,026	548,594	18.74	29,274

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ACCOUNT 332 RESERVOIRS, DAMS AND WATERWAYS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PIONEER						
INTERIM SURVIVOR CURVE.. IOWA 120-R2						
PROBABLE RETIREMENT YEAR.. 12-2030						
NET SALVAGE PERCENT.. -2						
2002	42,527.49	14,367	13,330	30,048	18.78	1,600
2003	56,915.78	17,831	16,544	41,510	18.79	2,209
2008	68,662.09	10,855	10,071	59,964	18.81	3,188
2009	204,723.31	24,139	22,396	186,421	18.82	9,905
2010	100,545.30	7,477	6,937	95,619	18.82	5,081
2011	58,456.52	1,512	1,403	58,223	18.83	3,092
	8,118,726.13	4,194,361	3,891,552	4,389,549		235,238

PROSPECT #1, 2 AND 4  
INTERIM SURVIVOR CURVE.. IOWA 120-R2  
PROBABLE RETIREMENT YEAR.. 12-2038  
NET SALVAGE PERCENT.. -2

1911	101,857.00	81,363	69,562	34,332	22.96	1,495
1928	1,024,165.84	782,620	669,109	375,540	24.22	15,505
1929	1,520.00	1,158	990	560	24.28	23
1932	8,170.62	6,166	5,272	3,062	24.46	125
1944	18,480.79	13,339	11,404	7,446	25.07	297
1953	56,073.00	38,768	33,145	24,049	25.43	946
1954	810.79	557	476	351	25.47	14
1955	819.17	560	479	357	25.50	14
1958	2,716.35	1,824	1,559	1,211	25.60	47
1964	6,398.48	4,123	3,525	3,001	25.79	116
1965	227,634.10	145,574	124,460	107,727	25.81	4,174
1966	49,539.86	31,425	26,867	23,664	25.84	916
1968	16,732.75	10,438	8,924	8,143	25.89	315
1979	13,111.51	7,243	6,192	7,181	26.15	275
1986	33,446.40	16,435	14,051	20,064	26.28	763
1987	87,040.93	41,895	35,819	52,963	26.30	2,014
1988	98,921.45	46,569	39,815	61,085	26.32	2,321
1989	76,229.09	35,051	29,967	47,786	26.34	1,814
1990	371,178.13	166,479	142,333	236,269	26.35	8,967
1991	176,287.89	76,980	65,815	113,999	26.37	4,323
1992	163,160.06	69,250	59,206	107,217	26.38	4,064
1993	365,055.18	150,205	128,419	243,937	26.40	9,240
1994	501,381.46	199,439	170,513	340,897	26.42	12,903
1995	231,680.25	88,939	76,039	160,274	26.43	6,064
1996	6,537.58	2,414	2,064	4,604	26.44	174
1997	95,614.83	33,810	28,906	68,621	26.46	2,593

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ACCOUNT 332 RESERVOIRS, DAMS AND WATERWAYS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PROSPECT #1, 2 AND 4						
INTERIM SURVIVOR CURVE.. IOWA 120-R2						
PROBABLE RETIREMENT YEAR.. 12-2038						
NET SALVAGE PERCENT.. -2						
1998	31,009.81	10,466	8,948	22,682	26.47	857
1999	26,307.80	8,423	7,201	19,633	26.49	741
2001	7,701,859.88	2,182,761	1,866,175	5,989,722	26.51	225,942
2002	81,602.17	21,507	18,388	64,847	26.52	2,445
2003	3,387,206.15	820,827	701,775	2,753,175	26.54	103,737
2004	6,502,621.72	1,430,403	1,222,939	5,409,736	26.55	203,757
2005	2,323,968.70	456,809	390,554	1,979,894	26.56	74,544
2006	2,902.49	498	426	2,535	26.57	95
2007	190,391.74	27,582	23,582	170,618	26.58	6,419
2008	138,077.02	16,003	13,682	127,157	26.60	4,780
2009	733,754.05	62,861	53,744	694,685	26.61	26,106
2010	1,122,028.39	59,501	50,871	1,093,598	26.62	41,082
2011	185,870.28	3,426	2,929	186,659	26.63	7,009
	26,162,163.71	7,153,691	6,116,126	20,569,281		777,016

PROSPECT #3  
INTERIM SURVIVOR CURVE.. IOWA 120-R2  
PROBABLE RETIREMENT YEAR.. 12-2018  
NET SALVAGE PERCENT.. -1

1932	606,076.49	559,530	541,522	70,615	6.85	10,309
1939	8,706.30	7,979	7,722	1,071	6.87	156
1940	5,834.48	5,341	5,169	724	6.87	105
1952	74,834.78	67,320	65,153	10,430	6.91	1,509
1964	4,022.35	3,527	3,413	649	6.93	94
1965	6,630.22	5,798	5,611	1,085	6.93	157
1987	2,983.19	2,336	2,261	752	6.96	108
1989	123,810.93	95,089	92,029	33,020	6.96	4,744
1990	486,202.27	369,349	357,462	133,603	6.96	19,196
1993	7,634.30	5,576	5,397	2,314	6.97	332
1994	559,648.32	402,443	389,491	175,754	6.97	25,216
1995	53,483.60	37,811	36,594	17,424	6.97	2,500
1996	2,155,838.87	1,495,611	1,447,475	729,922	6.97	104,723
1998	146.80	97	94	54	6.97	8
2006	100,873.70	44,671	43,233	58,649	6.98	8,402
2008	27,810.15	9,327	9,027	19,061	6.98	2,731
2010	3,162.20	562	544	2,650	6.98	380
	4,227,698.95	3,112,367	3,012,197	1,257,779		180,670



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ACCOUNT 332 RESERVOIRS, DAMS AND WATERWAYS

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SANTA CLARA						
INTERIM SURVIVOR CURVE.. IOWA 120-R2						
PROBABLE RETIREMENT YEAR.. 12-2020						
NET SALVAGE PERCENT.. -1						
1917	42,183.04	38,606	36,565	6,040	8.64	699
1920	36,601.92	33,411	31,645	5,323	8.66	615
1926	152,784.51	138,636	131,308	23,004	8.71	2,641
1959	3,400.11	2,916	2,762	672	8.87	76
1960	9,082.97	7,769	7,358	1,815	8.87	205
1961	3,213.83	2,741	2,596	650	8.87	73
1964	857.28	724	686	180	8.88	20
1966	405.49	340	322	88	8.89	10
1967	6,641.23	5,552	5,259	1,449	8.89	163
1968	640.66	534	506	141	8.89	16
1970	4,593.17	3,794	3,593	1,046	8.90	118
1971	490.06	403	382	113	8.90	13
1972	751.89	616	583	176	8.90	20
1974	16,243.69	13,171	12,475	3,931	8.91	441
1976	1,645.52	1,320	1,250	412	8.91	46
1977	15,088.73	12,036	11,400	3,840	8.91	431
1983	7,916.96	6,051	5,731	2,265	8.93	254
1984	14,055.93	10,651	10,088	4,108	8.93	460
1986	78,950.45	58,704	55,601	24,139	8.93	2,703
1987	130,660.16	96,147	91,065	40,902	8.93	4,580
1988	4,206.05	3,059	2,897	1,351	8.94	151
1993	112,274.25	76,016	71,998	41,399	8.94	4,631
1994	86,073.21	57,214	54,190	32,744	8.94	3,663
1995	80,682.70	52,525	49,749	31,741	8.95	3,546
1996	9,938.93	6,326	5,992	4,047	8.95	452
2003	120,799.34	59,036	55,915	66,092	8.96	7,376
2004	27,181.36	12,436	11,779	15,675	8.96	1,749
2008	5,571.48	1,571	1,488	4,139	8.96	462
2009	82,181.59	17,993	17,042	65,961	8.96	7,362
2010	84,514.05	12,171	11,528	73,832	8.96	8,240
	1,139,630.56	732,469	693,752	457,275		51,216

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ACCOUNT 332 RESERVOIRS, DAMS AND WATERWAYS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
STAIRS						
INTERIM SURVIVOR CURVE.. IOWA 120-R2						
PROBABLE RETIREMENT YEAR.. 12-2030						
NET SALVAGE PERCENT.. -2						
1895	88,434.29	76,802	83,132	7,071	16.25	435
1924	538.44	447	484	65	17.56	4
1938	26.09	21	23	4	17.96	
1939	414.81	332	359	64	17.98	4
1957	30,840.27	23,123	25,029	6,428	18.33	351
1985	4,048.40	2,388	2,585	1,545	18.66	83
1988	2,364.50	1,324	1,433	979	18.69	52
1993	32,823.58	16,407	17,759	15,721	18.72	840
1995	99,721.38	46,957	50,827	50,889	18.74	2,716
1997	74,520.49	32,692	35,386	40,625	18.75	2,167
2008	407,764.66	64,463	69,776	346,144	18.81	18,402
	741,496.91	264,956	286,792	469,535		25,054

SWIFT

INTERIM SURVIVOR CURVE.. IOWA 120-R2  
PROBABLE RETIREMENT YEAR.. 12-2058  
NET SALVAGE PERCENT.. -8

1958	35,891,077.20	20,623,515	23,051,273	15,711,090	42.12	373,008
1963	54,096.41	29,621	33,108	25,316	42.63	594
1964	38,661.34	20,945	23,411	18,344	42.73	429
1966	163.84	87	97	80	42.92	2
1967	1,439.65	754	843	712	43.01	17
1968	6,877.09	3,560	3,979	3,448	43.10	80
1977	3,416.98	1,555	1,738	1,952	43.83	45
1984	628,814.37	249,359	278,713	400,406	44.31	9,036
1986	1,064.00	402	449	700	44.43	16
1988	24,182.48	8,660	9,679	16,438	44.55	369
1989	10,171.90	3,537	3,953	7,032	44.61	158
1990	13,401.17	4,516	5,048	9,426	44.67	211
1991	136,132.60	44,380	49,604	97,419	44.73	2,178
1992	609.55	192	215	444	44.78	10
1995	124,418.41	34,691	38,775	95,597	44.94	2,127
1997	85,042.96	21,517	24,050	67,796	45.04	1,505
1998	96.21	23	26	78	45.08	2
1999	33,480.69	7,550	8,439	27,720	45.13	614
2000	3,609.92	761	851	3,048	45.18	67
2002	160,883.52	29,029	32,446	141,308	45.27	3,121
2004	207,629.16	30,649	34,257	189,983	45.35	4,189

PACIFICORP

ACCOUNT 332 RESERVOIRS, DAMS AND WATERWAYS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SWIFT						
INTERIM SURVIVOR CURVE.. IOWA 120-R2						
PROBABLE RETIREMENT YEAR.. 12-2058						
NET SALVAGE PERCENT.. -8						
2008	71,734.62	5,341	5,970	71,504	45.51	1,571
2009	3,474,140.07	188,542	210,737	3,541,334	45.55	77,746
2010	83,329.55	2,756	3,080	86,915	45.59	1,906
2011	1,661,163.11	18,676	20,875	1,773,182	45.63	38,860
	42,715,636.80	21,330,618	23,841,615	22,291,273		517,861
VIVA NAUGHTON						
INTERIM SURVIVOR CURVE.. IOWA 120-R2						
PROBABLE RETIREMENT YEAR.. 12-2040						
NET SALVAGE PERCENT.. -2						
1986	91,817.07	43,449	41,916	51,737	28.16	1,837
1993	11,689.92	4,606	4,444	7,480	28.30	264
	103,506.99	48,055	46,360	59,217		2,101
WALLOWA FALLS						
INTERIM SURVIVOR CURVE.. IOWA 120-R2						
PROBABLE RETIREMENT YEAR.. 12-2016						
NET SALVAGE PERCENT.. 0						
1924	60,307.60	56,793	57,228	3,079	4.91	627
1925	46.55	44	44	2	4.91	
1927	42.64	40	40	2	4.91	
1950	1,177.20	1,085	1,093	84	4.95	17
1959	1,086.19	989	997	90	4.96	18
1976	13,884.20	12,140	12,233	1,651	4.97	332
1989	30,267.71	24,710	24,899	5,368	4.98	1,078
1993	733,988.41	576,636	581,057	152,932	4.98	30,709
2000	19,746.00	13,731	13,836	5,910	4.99	1,184
2001	31,814.75	21,499	21,664	10,151	4.99	2,034
2008	4,039.07	1,659	1,672	2,367	4.99	474
2009	13,047.29	4,343	4,376	8,671	4.99	1,738
	909,447.61	713,669	719,140	190,308		38,211

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ACCOUNT 332 RESERVOIRS, DAMS AND WATERWAYS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
WEBER						
INTERIM SURVIVOR CURVE.. IOWA 120-R2						
PROBABLE RETIREMENT YEAR.. 12-2020						
NET SALVAGE PERCENT.. -1						
1911	170,318.11	156,637	147,047	24,974	8.58	2,911
1915	6,741.02	6,180	5,802	1,007	8.62	117
1917	14,267.99	13,058	12,259	2,152	8.64	249
1921	177.72	162	152	27	8.67	3
1931	20,499.32	18,498	17,366	3,339	8.74	382
1942	203.30	181	170	35	8.80	4
1949	461,237.65	404,912	380,122	85,728	8.83	9,709
1964	32,134.66	27,153	25,491	6,965	8.88	784
1965	22,832.29	19,229	18,052	5,009	8.88	564
1966	13,731.97	11,522	10,817	3,053	8.89	343
1981	22,961.99	17,834	16,742	6,449	8.92	723
1982	3,127.52	2,411	2,263	895	8.92	100
1986	60,844.82	45,241	42,471	18,982	8.93	2,126
1988	15,728.53	11,439	10,739	5,147	8.94	576
1990	26,787.60	18,996	17,833	9,222	8.94	1,032
1995	76,483.60	49,791	46,743	30,506	8.95	3,408
1997	74,609.59	46,323	43,487	31,869	8.95	3,561
2004	274,842.44	125,746	118,048	159,543	8.96	17,806
2008	61,414.06	17,316	16,256	45,772	8.96	5,108
	1,358,944.18	992,629	931,858	440,676		49,506

YALE

INTERIM SURVIVOR CURVE.. IOWA 120-R2

PROBABLE RETIREMENT YEAR.. 12-2058

NET SALVAGE PERCENT.. -10

1953	25,385,949.65	15,498,122	17,262,726	10,661,819	41.55	256,602
1956	2,558.09	1,524	1,698	1,116	41.90	27
1961	97.64	56	62	45	42.43	1
1964	3,089.71	1,705	1,899	1,500	42.73	35
1967	98,361.75	52,487	58,463	49,735	43.01	1,156
1977	1,507.26	699	779	879	43.83	20
1988	4,527.89	1,651	1,839	3,142	44.55	71
1990	22,042.12	7,566	8,427	15,819	44.67	354
1992	11,782.85	3,779	4,209	8,752	44.78	195
1994	145,975.75	43,292	48,221	112,352	44.89	2,503
1995	54,808.84	15,565	17,337	42,953	44.94	956
1996	167,975.36	45,528	50,712	134,061	44.99	2,980
2000	29,581.65	6,353	7,076	25,463	45.18	564

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ACCOUNT 332 RESERVOIRS, DAMS AND WATERWAYS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
YALE						
INTERIM SURVIVOR CURVE.. IOWA 120-R2						
PROBABLE RETIREMENT YEAR.. 12-2058						
NET SALVAGE PERCENT.. -10						
2001	36,388.95	7,267	8,094	31,933	45.22	706
2002	11,852.40	2,178	2,426	10,612	45.27	234
2003	91,489.34	15,310	17,053	83,585	45.31	1,845
2007	443,465.97	42,415	47,244	440,568	45.47	9,689
2008	31,345.13	2,377	2,648	31,832	45.51	699
2009	895,635.62	49,506	55,143	930,056	45.55	20,418
2010	41,560.93	1,400	1,559	44,158	45.59	969
2011	173,820.27	1,990	2,217	188,986	45.63	4,142
	27,653,817.17	15,800,770	17,599,833	12,819,366		304,166
	355,673,416.66	158,802,942	142,845,154	224,783,047		10,985,397
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						20.5 3.09

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ACCOUNT 333 WATER WHEELS, TURBINES AND GENERATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
ASHTON/ST. ANTHONY						
INTERIM SURVIVOR CURVE.. IOWA 90-L1.5						
PROBABLE RETIREMENT YEAR.. 12-2027						
NET SALVAGE PERCENT.. -3						
1914	23,176.08	19,866	18,068	5,804	13.60	427
1917	15,404.09	13,165	11,973	3,893	13.65	285
1925	105,738.89	89,574	81,466	27,445	13.78	1,992
1939	197.67	164	149	54	14.02	4
1951	1,954.94	1,576	1,433	580	14.30	41
1954	3,385.27	2,703	2,458	1,028	14.38	71
1960	3,800.60	2,968	2,699	1,215	14.56	83
1965	6,554.38	5,001	4,548	2,203	14.72	150
1980	780.39	532	484	320	15.25	21
1982	167,325.97	111,632	101,527	70,818	15.31	4,626
1987	1,164.27	725	659	540	15.45	35
1992	1,649,492.77	933,775	849,252	849,726	15.57	54,575
1995	369,644.45	193,481	175,968	204,766	15.64	13,092
1996	23,517.12	11,931	10,851	13,372	15.66	854
2000	2,944.47	1,270	1,155	1,878	15.74	119
2001	68,177.66	27,853	25,332	44,891	15.76	2,848
2007	5,739.32	1,298	1,181	4,731	15.86	298
	2,448,998.34	1,417,514	1,289,204	1,233,264		79,521

BEAR RIVER  
INTERIM SURVIVOR CURVE.. IOWA 90-L1.5  
PROBABLE RETIREMENT YEAR.. 12-2033  
NET SALVAGE PERCENT.. -4

1913	227,906.25	186,831	161,703	75,319	17.54	4,294
1915	435,208.79	355,884	308,020	144,598	17.60	8,216
1921	1,260.00	1,022	885	426	17.78	24
1923	250,227.86	202,373	175,155	85,082	17.83	4,772
1924	186,359.80	150,485	130,246	63,569	17.86	3,559
1925	19,922.69	16,062	13,902	6,818	17.89	381
1926	449.38	362	313	154	17.92	9
1928	814.50	653	565	282	17.98	16
1929	163.75	131	113	57	18.01	3
1940	2,749.97	2,152	1,863	997	18.36	54
1944	1,033.87	800	692	383	18.50	21
1947	440.72	338	293	166	18.62	9
1948	13,177.52	10,078	8,723	4,982	18.66	267
1949	16,660.58	12,697	10,989	6,338	18.71	339
1950	14,700.25	11,165	9,663	5,625	18.75	300

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ACCOUNT 333 WATER WHEELS, TURBINES AND GENERATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BEAR RIVER						
INTERIM SURVIVOR CURVE.. IOWA 90-L1.5						
PROBABLE RETIREMENT YEAR.. 12-2033						
NET SALVAGE PERCENT.. -4						
1951	12,340.40	9,340	8,084	4,750	18.79	253
1952	13,521.50	10,194	8,823	5,239	18.84	278
1953	6,208.41	4,662	4,035	2,422	18.89	128
1954	2,345.21	1,754	1,518	921	18.93	49
1955	4,473.98	3,332	2,884	1,769	18.98	93
1956	7,385.28	5,476	4,740	2,941	19.03	155
1963	480.59	344	298	202	19.41	10
1964	21,614.20	15,364	13,298	9,181	19.47	472
1968	3,136.21	2,170	1,878	1,384	19.71	70
1974	6,266.38	4,120	3,566	2,951	20.09	147
1980	189,739.73	116,624	100,939	96,391	20.47	4,709
1981	1,286,830.09	780,432	675,468	662,835	20.53	32,286
1982	511,342.08	305,799	264,671	267,125	20.59	12,974
1983	600,690.12	353,928	306,327	318,391	20.65	15,418
1984	9,281.43	5,385	4,661	4,992	20.70	241
1985	666,725.74	380,396	329,235	364,160	20.76	17,541
1987	194,289.81	106,937	92,555	109,507	20.86	5,250
1992	53,367.08	26,210	22,685	32,817	21.10	1,555
1993	152,798.18	72,930	63,121	95,789	21.15	4,529
1995	189,664.84	84,929	73,507	123,745	21.24	5,826
1996	329,007.98	142,130	123,014	219,154	21.28	10,299
1997	534,547.23	221,966	192,113	363,816	21.32	17,065
2000	3,994.08	1,434	1,241	2,913	21.43	136
2004	48,486.97	12,876	11,144	39,282	21.58	1,820
2005	1,530,598.63	364,591	315,556	1,276,267	21.61	59,059
2007	4,272.16	757	655	3,788	21.67	175
2011	3,168,917.54	73,988	64,037	3,231,637	21.77	148,445
	10,723,401.78	4,059,101	3,513,175	7,639,163		361,247

BEND

INTERIM SURVIVOR CURVE.. IOWA 90-L1.5

PROBABLE RETIREMENT YEAR.. 12-2016

NET SALVAGE PERCENT.. -2

1913	10,736.53	10,284	10,951
1916	14,011.27	13,407	14,291
1917	21,751.84	20,807	22,187
1936	118.71	113	121
1952	3,906.51	3,653	3,985

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ACCOUNT 333 WATER WHEELS, TURBINES AND GENERATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BEND						
INTERIM SURVIVOR CURVE.. IOWA 90-L1.5						
PROBABLE RETIREMENT YEAR.. 12-2016						
NET SALVAGE PERCENT.. -2						
1981	595.97	521	608			
1986	9,059.12	7,712	9,050	190	4.95	38
1987	16,377.88	13,852	16,256	449	4.95	91
2011	20,552.60	1,909	2,240	18,723	4.99	3,752
	97,110.43	72,258	79,690	19,363		3,881

BIG FORK						
INTERIM SURVIVOR CURVE.. IOWA 90-L1.5						
PROBABLE RETIREMENT YEAR.. 12-2053						
NET SALVAGE PERCENT.. -9						
1909	3,015.60	2,276	3,287			
1925	29,427.06	21,385	32,075			
1929	34,915.09	25,097	38,057			
1948	14,702.35	9,850	16,026			
1950	9,331.90	6,190	10,172			
1951	874.90	577	954			
1952	348.54	229	380			
1957	2,052.52	1,305	2,237			
1970	1,267.89	717	1,382			
1983	2,543.88	1,170	2,458	315	35.92	9
1985	16,262.95	7,154	15,031	2,696	36.30	74
1995	397,167.92	126,926	266,678	166,235	38.09	4,364
1998	18,029.04	4,961	10,423	9,228	38.58	239
2001	706,530.39	159,499	335,115	435,003	39.05	11,140
2008	140,878.09	12,189	25,610	127,947	40.01	3,198
2009	3,709.20	233	490	3,553	40.14	89
2010	114,443.49	4,425	9,297	115,446	40.25	2,868
	1,495,500.81	384,183	769,672	860,424		21,981

CONDIT						
INTERIM SURVIVOR CURVE.. IOWA 90-L1.5						
PROBABLE RETIREMENT YEAR.. 12-2011						
NET SALVAGE PERCENT.. 0						
1928	211.82	212	212			
1970	62,560.45	62,560	62,560			



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ACCOUNT 333 WATER WHEELS, TURBINES AND GENERATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CONDIT						
INTERIM SURVIVOR CURVE.. IOWA 90-L1.5						
PROBABLE RETIREMENT YEAR.. 12-2011						
NET SALVAGE PERCENT.. 0						
1981	578.44	578	578			
1986	22,680.30	22,680	22,680			
1989	1,897.28	1,897	9,400-	11,297		
	87,928.29	87,927	76,631	11,297		
CUTLER						
INTERIM SURVIVOR CURVE.. IOWA 90-L1.5						
PROBABLE RETIREMENT YEAR.. 12-2024						
NET SALVAGE PERCENT.. -1						
1927	408,104.94	349,410	246,885	165,301	11.54	14,324
1936	1,304.30	1,104	780	537	11.65	46
1955	6,623.22	5,389	3,808	2,882	11.96	241
1956	2,268.66	1,840	1,300	991	11.98	83
1958	11,886.89	9,582	6,770	5,235	12.02	436
1959	11,612.76	9,330	6,592	5,137	12.04	427
1964	16,625.40	13,106	9,260	7,531	12.15	620
1981	281,917.59	199,173	140,731	144,006	12.54	11,484
1983	19,878.92	13,760	9,723	10,355	12.58	823
1995	24,549.18	13,860	9,793	15,002	12.78	1,174
2008	11,190,146.52	2,398,295	1,694,582	9,607,466	12.92	743,612
2011	24,144.65	889	628	23,758	12.95	1,835
	11,999,063.03	3,015,738	2,130,854	9,988,200		775,105
EAGLE POINT						
INTERIM SURVIVOR CURVE.. IOWA 90-L1.5						
PROBABLE RETIREMENT YEAR.. 12-2025						
NET SALVAGE PERCENT.. -4						
1957	141,202.60	115,893	146,851			
1958	334.00	273	347			
1960	1,058.00	859	1,100			
1961	311.62	252	324			
1963	2,291.49	1,838	2,383			
1968	1,218.40	955	1,267			

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ACCOUNT 333 WATER WHEELS, TURBINES AND GENERATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
EAGLE POINT						
INTERIM SURVIVOR CURVE.. IOWA 90-L1.5						
PROBABLE RETIREMENT YEAR.. 12-2025						
NET SALVAGE PERCENT.. -4						
1975	1,385.32	1,038	1,441			
1991	62,711.03	38,725	63,275	1,945	13.67	142
1999	41,028.96	20,126	32,885	9,785	13.80	709
	251,541.42	179,959	249,873	11,730		851
FOUNTAIN GREEN						
INTERIM SURVIVOR CURVE.. IOWA 90-L1.5						
PROBABLE RETIREMENT YEAR.. 12-2011						
NET SALVAGE PERCENT.. 0						
1922	16,284.87	16,285	16,285			
1959	469.24	469	469			
2009	75,445.03	75,445	75,445			
	92,199.14	92,199	92,199			
GRANITE						
INTERIM SURVIVOR CURVE.. IOWA 90-L1.5						
PROBABLE RETIREMENT YEAR.. 12-2030						
NET SALVAGE PERCENT.. -4						
1982	598,783.08	379,139	339,019	283,716	17.99	15,771
2008	121,918.98	19,756	17,665	109,130	18.80	5,805
	720,702.06	398,895	356,684	392,846		21,576
KLAMATH RIVER						
INTERIM SURVIVOR CURVE.. IOWA 90-L1.5						
PROBABLE RETIREMENT YEAR.. 12-2020						
NET SALVAGE PERCENT.. -4						
1903	12,044.00	11,282	8,347	4,178	8.15	513
1906	26,136.00	24,451	18,091	9,090	8.17	1,113
1908	4,665.68	4,361	3,227	1,626	8.18	199
1911	8,554.10	7,983	5,907	2,990	8.20	365
1924	100,716.02	93,251	68,996	35,749	8.27	4,323
1925	996.15	922	682	354	8.28	43
1926	43.94	41	30	15	8.28	2

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ACCOUNT 333 WATER WHEELS, TURBINES AND GENERATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
KLAMATH RIVER						
INTERIM SURVIVOR CURVE.. IOWA 90-L1.5						
PROBABLE RETIREMENT YEAR.. 12-2020						
NET SALVAGE PERCENT.. -4						
1927	1,341.22	1,239	917	478	8.29	58
1929	1,105.93	1,020	755	395	8.30	48
1947	2,592.85	2,341	1,732	964	8.43	114
1951	11,327.43	10,160	7,517	4,263	8.46	504
1987	69,652.30	52,874	39,121	33,317	8.84	3,769
1991	4,873.76	3,517	2,602	2,467	8.87	278
1999	19,706.52	11,902	8,806	11,689	8.93	1,309
2001	19,037.80	10,652	7,881	11,918	8.94	1,333
2004	1,409.25	666	493	973	8.95	109
	284,202.95	236,662	175,105	120,466		14,080

KLAMATH RIVER - ACCELERATED  
INTERIM SURVIVOR CURVE.. SQUARE  
PROBABLE RETIREMENT YEAR.. 12-2019  
NET SALVAGE PERCENT.. 0

1918	163,422.34	150,541	92,807	70,616	8.00	8,827
1919	1,172.57	1,079	665	507	8.00	63
1920	21.40	20	12	9	8.00	1
1921	876.85	806	497	380	8.00	48
1923	37,992.75	34,843	21,480	16,512	8.00	2,064
1924	120.20	110	68	52	8.00	6
1925	304,935.53	279,120	172,074	132,861	8.00	16,608
1926	34,432.12	31,486	19,411	15,021	8.00	1,878
1927	7,791.40	7,118	4,388	3,403	8.00	425
1928	7,466.02	6,813	4,200	3,266	8.00	408
1929	10,721.14	9,773	6,025	4,696	8.00	587
1930	972.11	885	546	427	8.00	53
1935	105.17	95	59	47	8.00	6
1941	50.93	46	28	23	8.00	3
1951	18,062.97	15,953	9,835	8,228	8.00	1,028
1952	157,757.00	139,060	85,729	72,028	8.00	9,004
1955	203,581.83	178,332	109,940	93,642	8.00	11,705
1958	1,180,025.10	1,026,527	632,842	547,183	8.00	68,398
1961	29,262.53	25,261	15,573	13,689	8.00	1,711
1962	1,120,199.60	964,346	594,508	525,692	8.00	65,712
1963	5,647.43	4,848	2,989	2,659	8.00	332
1964	17,405.20	14,896	9,183	8,222	8.00	1,028
1965	1,128.25	963	594	535	8.00	67

PACIFICORP

ACCOUNT 333 WATER WHEELS, TURBINES AND GENERATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
KLAMATH RIVER - ACCELERATED						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 12-2019						
NET SALVAGE PERCENT.. 0						
1966	293.66	250	154	140	8.00	18
1969	1,366.04	1,150	709	657	8.00	82
1971	15,166.61	12,665	7,808	7,359	8.00	920
1973	110,470.55	91,465	56,387	54,083	8.00	6,760
1987	53,048.10	39,990	24,653	28,395	8.00	3,549
1988	25,878.01	19,306	11,902	13,976	8.00	1,747
1989	33,287.71	24,556	15,138	18,149	8.00	2,269
1990	635,336.48	463,040	285,459	349,878	8.00	43,735
1991	302,963.96	217,922	134,346	168,618	8.00	21,077
1992	193,327.36	137,086	84,512	108,815	8.00	13,602
1993	534,024.23	372,808	229,832	304,192	8.00	38,024
1994	1,066,875.05	732,164	451,371	615,504	8.00	76,938
1996	11,321.38	7,467	4,603	6,718	8.00	840
1997	2,201,045.47	1,418,442	874,453	1,326,593	8.00	165,824
1998	18,299.85	11,491	7,084	11,216	8.00	1,402
1999	6,412.86	3,910	2,410	4,002	8.00	500
2000	2,084,704.73	1,229,434	757,932	1,326,773	8.00	165,847
2001	30,557.31	17,343	10,692	19,866	8.00	2,483
2002	13,859.49	7,524	4,638	9,221	8.00	1,153
2003	259,826.91	133,850	82,517	177,310	8.00	22,164
2004	1,691,648.71	818,538	504,619	1,187,030	8.00	148,379
2005	4,208,958.29	1,886,792	1,163,185	3,045,773	8.00	380,722
2007	457,896.19	164,843	101,624	356,272	8.00	44,534
2008	20,238.50	6,160	3,798	16,441	8.00	2,055
2009	142,433.38	33,913	20,907	121,526	8.00	15,191
2010	136,515.97	21,555	13,288	123,228	8.00	15,404
2011	211,329.63	12,430	7,663	203,667	8.00	25,458
	17,770,236.87	10,779,015	6,645,137	11,125,100		1,390,639

LAST CHANCE

INTERIM SURVIVOR CURVE.. IOWA 90-L1.5

PROBABLE RETIREMENT YEAR.. 12-2025

NET SALVAGE PERCENT.. -3

1983	780,853.15	538,352	477,975	326,304	13.51	24,153
1989	197,342.43	125,200	111,159	92,104	13.63	6,757
2006	89,824.09	26,106	23,178	69,341	13.89	4,992
	1,068,019.67	689,658	612,312	487,748		35,902

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ACCOUNT 333 WATER WHEELS, TURBINES AND GENERATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
LIFTON						
INTERIM SURVIVOR CURVE.. IOWA 90-L1.5						
PROBABLE RETIREMENT YEAR.. 12-2033						
NET SALVAGE PERCENT.. -2						
1917	46,374.14	37,096	27,916	19,385	17.66	1,098
1951	4,004.35	2,972	2,237	1,848	18.79	98
1953	3,232.67	2,381	1,792	1,506	18.89	80
1954	2,463.31	1,807	1,360	1,153	18.93	61
1956	3,649.86	2,654	1,997	1,726	19.03	91
1980	161,911.82	97,605	73,451	91,699	20.47	4,480
1986	2,279.09	1,253	943	1,382	20.81	66
1998	120,797.44	47,082	35,431	87,782	21.36	4,110
2005	350,331.43	81,845	61,591	295,747	21.61	13,686
2006	2,553,682.73	523,270	393,780	2,210,976	21.64	102,171
2007	2,255,931.80	392,030	295,017	2,006,033	21.67	92,572
2009	2,244,002.59	234,565	176,519	2,112,364	21.72	97,254
2011	12,606.50	289	217	12,641	21.77	581
	7,761,267.73	1,424,849	1,072,252	6,844,241		316,348

MERWIN

INTERIM SURVIVOR CURVE.. IOWA 90-L1.5  
PROBABLE RETIREMENT YEAR.. 12-2058  
NET SALVAGE PERCENT.. -17

1933	434,648.39	321,676	396,454	112,085	30.84	3,634
1949	1,446,187.75	1,000,317	1,232,854	459,185	32.66	14,060
1951	6,212.30	4,249	5,237	2,032	32.93	62
1954	2,052.99	1,379	1,700	702	33.36	21
1958	1,955,257.04	1,277,104	1,573,984	713,667	33.97	21,009
1967	496.54	299	369	212	35.58	6
1971	887,813.77	509,783	628,289	410,453	36.40	11,276
1972	13,683.18	7,752	9,554	6,455	36.62	176
1978	111,709.09	57,696	71,108	59,591	37.96	1,570
1989	4,062.12	1,626	2,004	2,749	40.46	68
1991	2,890.48	1,085	1,337	2,045	40.90	50
1992	1,427.08	517	637	1,032	41.12	25
1993	34,681.50	12,090	14,900	25,677	41.33	621
1994	30,947.45	10,354	12,761	23,448	41.55	564
1995	170,384.33	54,544	67,223	132,126	41.76	3,164
1996	310,990.93	95,018	117,106	246,753	41.96	5,881
1997	740,213.96	214,815	264,752	601,299	42.17	14,259

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ACCOUNT 333 WATER WHEELS, TURBINES AND GENERATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MERWIN						
INTERIM SURVIVOR CURVE.. IOWA 90-L1.5						
PROBABLE RETIREMENT YEAR.. 12-2058						
NET SALVAGE PERCENT.. -17						
1998	172,233.85	47,285	58,277	143,237	42.37	3,381
2000	1,536.94	371	457	1,341	42.77	31
2001	15,331.31	3,436	4,235	13,703	42.96	319
2002	774,190.05	159,611	196,715	709,088	43.15	16,433
2003	296,358.06	55,561	68,477	278,262	43.34	6,420
2004	150,064.51	25,250	31,120	144,456	43.52	3,319
2005	124,007.01	18,436	22,722	122,367	43.69	2,801
2006	8,779.30	1,122	1,383	8,889	43.87	203
2007	36,927.12	3,932	4,846	38,359	44.04	871
2008	70,862.87	5,987	7,379	75,531	44.20	1,709
2009	8,298.07	510	629	9,080	44.36	205
2010	58,114.64	2,188	2,697	65,297	44.51	1,467
2011	19,525.13	248	306	22,539	44.66	505
	7,889,887.76	3,894,241	4,799,510	4,431,659		114,110

NORTH UMPQUA  
INTERIM SURVIVOR CURVE.. IOWA 90-L1.5  
PROBABLE RETIREMENT YEAR.. 12-2038  
NET SALVAGE PERCENT.. -5

1950	1,247,650.07	907,040	778,549	531,484	22.13	24,016
1951	216,949.92	157,080	134,828	92,969	22.19	4,190
1952	863,911.84	622,838	534,607	372,500	22.25	16,742
1953	1,526,787.03	1,095,721	940,501	662,625	22.32	29,688
1954	6,295.38	4,497	3,860	2,750	22.38	123
1955	546,298.46	388,376	333,359	240,255	22.45	10,702
1956	511,325.58	361,688	310,451	226,440	22.52	10,055
1958	2,433.32	1,703	1,462	1,093	22.66	48
1960	14,917.00	10,320	8,858	6,805	22.81	298
1961	22,248.17	15,297	13,130	10,231	22.89	447
1964	2,958.46	1,994	1,712	1,395	23.13	60
1966	4,819.79	3,201	2,748	2,313	23.29	99
1969	17,180.73	11,130	9,553	8,486	23.56	360
1971	4,331.92	2,755	2,365	2,184	23.74	92
1973	62,070.24	38,692	33,211	31,963	23.92	1,336
1974	243.55	150	129	127	24.01	5
1975	6,365.99	3,881	3,331	3,353	24.11	139
1976	721.16	435	373	384	24.20	16
1978	13,574.13	7,973	6,844	7,409	24.39	304

PACIFICORP

ACCOUNT 333 WATER WHEELS, TURBINES AND GENERATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NORTH UMPQUA						
INTERIM SURVIVOR CURVE.. IOWA 90-L1.5						
PROBABLE RETIREMENT YEAR.. 12-2038						
NET SALVAGE PERCENT.. -5						
1979	194,004.56	112,423	96,497	107,208	24.48	4,379
1987	92,266.10	46,570	39,973	56,906	25.16	2,262
1990	219,889.10	103,417	88,767	142,117	25.39	5,597
1992	235,439.89	104,776	89,933	157,278	25.53	6,161
1993	146,725.05	63,311	54,342	99,719	25.60	3,895
1994	72,450.83	30,233	25,950	50,123	25.67	1,953
1995	161,047.18	64,796	55,617	113,483	25.74	4,409
1996	2,745.86	1,063	912	1,971	25.80	76
1999	89,318.69	29,976	25,730	68,055	25.99	2,619
2001	1,493,262.83	443,237	380,448	1,187,478	26.11	45,480
2002	1,561,116.99	430,922	369,878	1,269,295	26.16	48,520
2003	257,387.73	65,278	56,031	214,226	26.22	8,170
2004	1,333,449.34	307,075	263,575	1,136,547	26.27	43,264
2005	63,286.90	13,014	11,170	55,281	26.32	2,100
2007	286,981.51	43,452	37,297	264,034	26.41	9,998
2008	52,014.20	6,316	5,421	49,194	26.46	1,859
2009	7,091,461.34	637,232	546,962	6,899,073	26.50	260,342
2011	5,629,802.77	109,122	93,664	5,817,629	26.58	218,872
	24,053,733.61	6,246,984	5,362,038	19,894,382		768,676

PARIS

INTERIM SURVIVOR CURVE.. IOWA 90-L1.5

PROBABLE RETIREMENT YEAR.. 12-2017

NET SALVAGE PERCENT.. -1

1910	10,079.11	9,456	10,180			
1946	3,209.00	2,945	3,241			
1984	56,151.35	46,455	53,054	3,659	5.92	618
2008	3,813.87	1,418	1,619	2,233	5.99	373
	73,253.33	60,274	68,094	5,892		991

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ACCOUNT 333 WATER WHEELS, TURBINES AND GENERATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PIONEER						
INTERIM SURVIVOR CURVE.. IOWA 90-L1.5						
PROBABLE RETIREMENT YEAR.. 12-2030						
NET SALVAGE PERCENT.. -2						
1897	27,836.76	23,341	21,656	6,738	15.20	443
1922	323.53	264	245	85	15.83	5
1953	6,428.72	4,908	4,554	2,004	16.68	120
1954	8,862.04	6,741	6,254	2,785	16.72	167
1984	68,543.14	41,402	38,413	31,501	18.07	1,743
1986	64,343.22	37,668	34,949	30,681	18.15	1,690
1989	15,835.03	8,775	8,141	8,010	18.26	439
1993	102,546.93	51,725	47,991	56,607	18.40	3,076
1999	173,816.42	70,550	65,457	111,836	18.58	6,019
2008	1,130,385.17	179,648	166,679	986,314	18.80	52,464
	1,598,920.96	425,022	394,338	1,236,561		66,166
PROSPECT #1, 2 AND 4						
INTERIM SURVIVOR CURVE.. IOWA 90-L1.5						
PROBABLE RETIREMENT YEAR.. 12-2038						
NET SALVAGE PERCENT.. -5						
1911	18,177.00	14,482	12,382	6,704	20.34	330
1928	288,623.55	223,503	191,086	111,968	21.05	5,319
1944	26,330.13	19,567	16,729	10,918	21.79	501
1954	9,783.64	6,989	5,975	4,297	22.38	192
1959	2,226.87	1,550	1,325	1,013	22.74	45
1961	10,541.31	7,248	6,197	4,872	22.89	213
1962	543.05	371	317	253	22.97	11
1963	63,073.83	42,804	36,596	29,632	23.05	1,286
1965	2,548.23	1,705	1,458	1,218	23.21	52
1966	94,818.83	62,975	53,841	45,719	23.29	1,963
1968	61,249.19	40,021	34,216	30,095	23.47	1,282
1970	53,942.76	34,630	29,607	27,033	23.65	1,143
1988	131,373.50	64,859	55,452	82,490	25.24	3,268
1990	64,654.23	30,408	25,998	41,889	25.39	1,650
1993	251,525.98	108,533	92,791	171,311	25.60	6,692
1996	106,640.01	41,271	35,285	76,687	25.80	2,972
1998	72,851.58	25,753	22,018	54,476	25.93	2,101
1999	83,930.52	28,168	24,083	64,045	25.99	2,464
2000	178,287.40	56,462	48,273	138,929	26.05	5,333
2002	113,210.48	31,250	26,718	92,153	26.16	3,523
2003	26,022.41	6,600	5,643	21,681	26.22	827
2004	12,343.78	2,843	2,431	10,530	26.27	401



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ACCOUNT 333 WATER WHEELS, TURBINES AND GENERATORS

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PROSPECT #1, 2 AND 4						
INTERIM SURVIVOR CURVE.. IOWA 90-L1.5						
PROBABLE RETIREMENT YEAR.. 12-2038						
NET SALVAGE PERCENT.. -5						
2007	1,003,280.00	151,907	129,875	923,569	26.41	34,970
2010	1,218,207.78	67,998	58,136	1,220,983	26.54	46,005
2011	4,675.50	91	78	4,831	26.58	182
	3,898,861.56	1,071,988	916,508	3,177,297		122,725
PROSPECT #3						
INTERIM SURVIVOR CURVE.. IOWA 90-L1.5						
PROBABLE RETIREMENT YEAR.. 12-2018						
NET SALVAGE PERCENT.. -1						
1932	108,502.59	99,416	96,216	13,371	6.59	2,029
1964	486.77	426	412	79	6.76	12
1997	1,636,881.65	1,113,811	1,077,964	575,286	6.95	82,775
1998	45,450.64	30,204	29,232	16,673	6.95	2,399
1999	1,707.28	1,104	1,068	656	6.96	94
2008	2,900.34	976	945	1,985	6.98	284
2009	1,031.34	274	265	776	6.99	111
2010	4,086.66	725	702	3,426	6.99	490
2011	7,771.72	524	507	7,342	6.99	1,050
	1,808,818.99	1,247,460	1,207,312	619,595		89,244
SANTA CLARA						
INTERIM SURVIVOR CURVE.. IOWA 90-L1.5						
PROBABLE RETIREMENT YEAR.. 12-2020						
NET SALVAGE PERCENT.. -1						
1917	3,357.66	3,033	2,873	519	8.23	63
1920	20,781.33	18,737	17,747	3,243	8.25	393
1926	11,134.73	9,997	9,469	1,777	8.28	215
1966	600.00	503	476	130	8.62	15
1967	2,302.49	1,924	1,822	503	8.64	58
1980	32,072.89	25,118	23,790	8,603	8.78	980
1987	82,529.87	60,842	57,626	25,729	8.84	2,911
1989	26,918.85	19,382	18,358	8,831	8.86	997
1990	27,840.16	19,783	18,737	9,381	8.87	1,058
1992	19,002.08	13,112	12,419	6,773	8.88	763

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ACCOUNT 333 WATER WHEELS, TURBINES AND GENERATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SANTA CLARA						
INTERIM SURVIVOR CURVE.. IOWA 90-L1.5						
PROBABLE RETIREMENT YEAR.. 12-2020						
NET SALVAGE PERCENT.. -1						
1994	95,614.38	63,703	60,336	36,235	8.89	4,076
1998	104,014.68	62,976	59,647	45,408	8.92	5,091
2008	38,185.65	10,803	10,232	28,336	8.97	3,159
	464,354.77	309,913	293,532	175,466		19,779
STAIRS						
INTERIM SURVIVOR CURVE.. IOWA 90-L1.5						
PROBABLE RETIREMENT YEAR.. 12-2030						
NET SALVAGE PERCENT.. -3						
1895	29,019.90	24,612	26,640	3,250	15.14	215
1957	11,256.70	8,545	9,249	2,345	16.83	139
1986	60,937.40	36,024	38,993	23,773	18.15	1,310
1987	5,495.88	3,193	3,456	2,205	18.19	121
1995	406,444.01	195,089	211,167	207,471	18.46	11,239
2011	5,016.93	134	145	5,022	18.85	266
	518,170.82	267,597	289,650	244,066		13,290
SWIFT						
INTERIM SURVIVOR CURVE.. IOWA 90-L1.5						
PROBABLE RETIREMENT YEAR.. 12-2058						
NET SALVAGE PERCENT.. -16						
1958	6,507,698.32	4,214,266	4,710,361	2,838,570	33.97	83,561
1964	9,837.19	6,053	6,766	4,646	35.01	133
1968	4,060.04	2,397	2,679	2,030	35.78	57
1970	6,671.17	3,846	4,299	3,440	36.19	95
1981	95,805.97	46,358	51,815	59,320	38.65	1,535
1987	68,039.78	28,605	31,972	46,954	40.02	1,173
1988	832,170.26	340,207	380,255	585,062	40.24	14,539
1989	3,698.77	1,468	1,641	2,650	40.46	65
1990	1,018,440.33	391,726	437,839	743,552	40.68	18,278
1991	892,281.47	331,950	371,026	664,020	40.90	16,235
1992	1,427.08	512	572	1,083	41.12	26
1994	38,970.48	12,927	14,449	30,757	41.55	740
1997	132,802.76	38,211	42,709	111,342	42.17	2,640
1998	1,620.56	441	493	1,387	42.37	33

PACIFICORP

ACCOUNT 333 WATER WHEELS, TURBINES AND GENERATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SWIFT						
INTERIM SURVIVOR CURVE.. IOWA 90-L1.5						
PROBABLE RETIREMENT YEAR.. 12-2058						
NET SALVAGE PERCENT.. -16						
2000	4,617.20	1,105	1,235	4,121	42.77	96
2001	437,974.99	97,327	108,784	399,267	42.96	9,294
2002	346,781.43	70,883	79,227	323,039	43.15	7,486
2004	399,025.91	66,565	74,401	388,469	43.52	8,926
2005	452,794.47	66,742	74,599	450,643	43.69	10,315
2007	13,146.37	1,388	1,551	13,698	44.04	311
2008	148,496.71	12,439	13,903	158,353	44.20	3,583
2009	160,598.70	9,788	10,940	175,354	44.36	3,953
2010	361,314.53	13,487	15,075	404,050	44.51	9,078
	11,938,274.49	5,758,691	6,436,592	7,411,806		192,152
VIVA NAUGHTON						
INTERIM SURVIVOR CURVE.. IOWA 90-L1.5						
PROBABLE RETIREMENT YEAR.. 12-2040						
NET SALVAGE PERCENT.. -7						
1986	460,034.42	233,384	225,150	267,086	26.73	9,992
2005	37,403.53	7,409	7,148	32,874	28.17	1,167
	497,437.95	240,793	232,298	299,961		11,159
WALLOWA FALLS						
INTERIM SURVIVOR CURVE.. IOWA 90-L1.5						
PROBABLE RETIREMENT YEAR.. 12-2016						
NET SALVAGE PERCENT.. -1						
1924	3,742.56	3,535	3,562	218	4.77	46
1938	1,570.66	1,472	1,483	103	4.80	21
1959	1,638.75	1,504	1,516	140	4.86	29
1965	247.27	225	227	23	4.88	5
1967	48,255.22	43,648	43,982	4,755	4.89	972
2001	2,532.79	1,732	1,745	813	4.98	163
2008	47,596.62	19,785	19,937	28,136	4.99	5,638
	105,583.87	71,901	72,452	34,188		6,874

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ACCOUNT 333 WATER WHEELS, TURBINES AND GENERATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
WEBER						
INTERIM SURVIVOR CURVE.. IOWA 90-L1.5						
PROBABLE RETIREMENT YEAR.. 12-2020						
NET SALVAGE PERCENT.. -1						
1911	30,079.65	27,262	25,593	4,788	8.20	584
1924	322.43	290	272	53	8.27	6
1925	19,570.82	17,584	16,507	3,259	8.28	394
1934	104.54	93	87	18	8.33	2
1953	4,066.56	3,529	3,313	794	8.48	94
1960	12,978.47	11,081	10,403	2,706	8.56	316
1985	276,877.66	208,219	195,471	84,175	8.83	9,533
1990	387,287.06	275,197	258,349	132,811	8.87	14,973
1994	87,545.44	58,327	54,756	33,665	8.89	3,787
1996	27,749.40	17,708	16,624	11,403	8.91	1,280
2009	45,939.35	10,082	9,465	36,934	8.97	4,118
2010	8,532.48	1,226	1,151	7,467	8.98	832
2011	3,611.34	192	180	3,467	8.98	386
	904,665.20	630,790	592,171	321,541		36,305

YALE  
INTERIM SURVIVOR CURVE.. IOWA 90-L1.5  
PROBABLE RETIREMENT YEAR.. 12-2058  
NET SALVAGE PERCENT.. -15

1953	3,923,933.60	2,606,614	2,903,401	1,609,123	33.21	48,453
1964	1,129.11	689	767	531	35.01	15
1970	4,163.68	2,379	2,650	2,138	36.19	59
1971	7,164.42	4,043	4,503	3,736	36.40	103
1986	20,561.40	8,801	9,803	13,843	39.79	348
1988	1,675,560.32	679,095	756,416	1,170,478	40.24	29,087
1990	34,010.10	12,969	14,446	24,666	40.68	606
1992	1,151.12	410	457	867	41.12	21
1994	369,931.30	121,653	135,504	289,917	41.55	6,978
1996	4,274,519.87	1,283,685	1,429,844	3,485,854	41.96	83,076
2001	9,456.28	2,083	2,320	8,555	42.96	199
2003	40,241.02	7,415	8,259	38,018	43.34	877
2004	108,375.53	17,923	19,964	104,668	43.52	2,405
2006	13,356.12	1,678	1,869	13,490	43.87	307

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ACCOUNT 333 WATER WHEELS, TURBINES AND GENERATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
YALE						
INTERIM SURVIVOR CURVE.. IOWA 90-L1.5						
PROBABLE RETIREMENT YEAR.. 12-2058						
NET SALVAGE PERCENT.. -15						
2008	54,014.84	4,485	4,996	57,121	44.20	1,292
2009	158,353.71	9,568	10,657	171,449	44.36	3,865
2011	2,140.73	27	30	2,432	44.66	54
	10,698,063.15	4,763,517	5,305,887	6,996,886		177,745
	119,250,198.98	47,827,129	43,033,170	83,583,142		4,640,347
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						18.0 3.89

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ACCOUNT 334 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
ASHTON/ST. ANTHONY						
INTERIM SURVIVOR CURVE.. IOWA 70-L0						
PROBABLE RETIREMENT YEAR.. 12-2027						
NET SALVAGE PERCENT.. -3						
1915	3,118.78	2,554	2,323	890	13.29	67
1917	2,114.73	1,727	1,571	607	13.34	46
1925	21,625.09	17,481	15,899	6,375	13.51	472
1926	52.33	42	38	16	13.54	1
1927	809.08	652	593	240	13.56	18
1929	184.59	148	135	56	13.60	4
1931	44.43	36	33	13	13.64	1
1932	123.46	99	90	37	13.66	3
1941	933.42	733	667	295	13.84	21
1947	822.04	637	579	267	13.96	19
1948	114.47	88	80	38	13.98	3
1949	3,556.72	2,739	2,491	1,172	14.00	84
1951	837.06	641	583	279	14.04	20
1957	3,195.14	2,399	2,182	1,109	14.15	78
1959	909.92	678	617	321	14.18	23
1960	186.48	138	126	67	14.20	5
1965	2,276.26	1,652	1,502	842	14.29	59
1967	415.64	299	272	156	14.32	11
1969	4,317.17	3,068	2,790	1,656	14.36	115
1978	1,746.25	1,163	1,058	741	14.51	51
1980	14,344.24	9,380	8,531	6,244	14.54	429
1981	8,368.88	5,417	4,927	3,693	14.56	254
1982	40,097.36	25,683	23,358	17,942	14.57	1,231
1983	187,886.68	118,965	108,197	85,327	14.59	5,848
1985	10,313.02	6,370	5,793	4,829	14.62	330
1988	13,678.89	8,084	7,352	6,737	14.68	459
1989	389,608.90	226,408	205,914	195,383	14.70	13,291
1990	23,255.47	13,272	12,071	11,882	14.72	807
1991	41,566.00	23,263	21,157	21,656	14.74	1,469
1992	294,851.37	161,573	146,948	156,749	14.76	10,620
1993	49,578.17	26,553	24,149	26,916	14.78	1,821
1994	57,747.29	30,175	27,444	32,036	14.80	2,165
1995	29,768.40	15,127	13,758	16,904	14.83	1,140
1996	9,542.12	4,707	4,281	5,547	14.85	374
1997	9,831.42	4,692	4,267	5,859	14.87	394
2002	6,833.58	2,575	2,342	4,697	15.01	313
2008	37,817.58	6,979	6,347	32,605	15.21	2,144
2009	112,677.13	15,725	14,302	101,756	15.25	6,673
	1,385,149.56	741,922	674,765	751,939		50,863

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ACCOUNT 334 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BEAR RIVER						
INTERIM SURVIVOR CURVE.. IOWA 70-L0						
PROBABLE RETIREMENT YEAR.. 12-2033						
NET SALVAGE PERCENT.. -4						
1913	56,662.08	43,813	37,920	21,008	16.95	1,239
1915	99,331.93	76,565	66,267	37,038	17.03	2,175
1916	6,204.76	4,775	4,133	2,320	17.07	136
1918	10.35	8	7	4	17.15	
1922	35,456.89	27,003	23,371	13,504	17.30	781
1923	6,947.79	5,281	4,571	2,655	17.34	153
1924	150,154.12	113,917	98,596	57,564	17.38	3,312
1925	95.00	72	62	36	17.42	2
1926	928.67	702	608	358	17.45	21
1929	295.56	222	192	115	17.57	7
1930	5,503.07	4,124	3,569	2,154	17.60	122
1931	274.53	205	177	108	17.64	6
1938	271.81	200	173	110	17.89	6
1941	10,545.40	7,688	6,654	4,313	18.00	240
1946	420.94	302	261	176	18.17	10
1947	1,621.17	1,160	1,004	682	18.20	37
1949	146.05	104	90	62	18.27	3
1950	1,758.81	1,245	1,078	752	18.30	41
1952	1,204.08	846	732	520	18.37	28
1953	12,753.29	8,926	7,726	5,538	18.40	301
1956	12,857.42	8,885	7,690	5,682	18.50	307
1958	1,031.32	706	611	462	18.57	25
1959	1,895.78	1,291	1,117	854	18.60	46
1961	1,079.22	728	630	492	18.66	26
1964	12,923.95	8,569	7,417	6,024	18.76	321
1968	83,457.46	53,943	46,688	40,108	18.88	2,124
1970	1,595.81	1,017	880	779	18.94	41
1974	8,153.87	5,029	4,353	4,127	19.06	217
1975	3,061.29	1,871	1,619	1,564	19.09	82
1976	1,193.13	722	625	616	19.12	32
1977	17,137.92	10,270	8,889	8,935	19.15	467
1980	20,213.19	11,720	10,144	10,878	19.24	565
1981	296,444.51	169,785	146,950	161,352	19.27	8,373
1982	72,551.83	41,019	35,502	39,952	19.30	2,070
1983	379,455.53	211,658	183,191	211,442	19.33	10,939
1984	29,168.62	16,036	13,879	16,456	19.36	850
1985	246,934.66	133,645	115,671	141,141	19.40	7,275
1987	73,419.36	38,432	33,263	43,093	19.46	2,214
1988	64,578.21	33,188	28,724	38,437	19.49	1,972

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ACCOUNT 334 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BEAR RIVER						
INTERIM SURVIVOR CURVE.. IOWA 70-L0						
PROBABLE RETIREMENT YEAR.. 12-2033						
NET SALVAGE PERCENT.. -4						
1989	13,848.43	6,975	6,037	8,365	19.53	428
1990	120,934.79	59,640	51,619	74,153	19.56	3,791
1992	4,229.14	1,989	1,721	2,677	19.63	136
1994	15,333.35	6,820	5,903	10,044	19.71	510
1995	16,290.68	7,022	6,078	10,865	19.75	550
1997	68,900.49	27,637	23,920	47,737	19.83	2,407
1999	99,339.91	36,474	31,568	71,745	19.92	3,602
2002	51,844.41	15,967	13,820	40,099	20.06	1,999
2003	55,587.40	15,856	13,723	44,087	20.11	2,192
2004	206,690.96	53,899	46,650	168,309	20.17	8,345
2005	155,686.54	36,573	31,654	130,260	20.22	6,442
2006	31,736.72	6,560	5,678	27,328	20.28	1,348
2007	148,172.68	26,114	22,602	131,498	20.34	6,465
2008	362,552.43	51,932	44,947	332,107	20.41	16,272
2009	843,968.46	90,344	78,193	799,534	20.48	39,040
2011	201,925.42	4,771	4,129	205,873	20.65	9,970
	4,114,781.19	1,494,245	1,293,278	2,986,094		150,063

BEND  
INTERIM SURVIVOR CURVE.. IOWA 70-L0  
PROBABLE RETIREMENT YEAR.. 12-2016  
NET SALVAGE PERCENT.. -1

1913	1,085.98	1,015	1,097			
1916	687.78	642	695			
1917	3,286.44	3,066	3,319			
1928	1,457.73	1,354	1,472			
1936	111.47	103	113			
1942	245.57	226	248			
1947	1,006.10	922	1,016			
1948	66.75	61	67			
1950	1,026.45	938	1,035	2	4.80	
1953	786.60	716	790	5	4.81	1
1954	7,326.60	6,664	7,351	49	4.81	10
1955	42.70	39	43			
1958	247.74	224	247	3	4.82	1
1959	136.86	124	137	1	4.82	
1962	204.84	184	203	4	4.83	1
1973	2,028.79	1,782	1,966	83	4.85	17



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ACCOUNT 334 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BEND						
INTERIM SURVIVOR CURVE.. IOWA 70-L0						
PROBABLE RETIREMENT YEAR.. 12-2016						
NET SALVAGE PERCENT.. -1						
1974	2,100.72	1,840	2,030	92	4.85	19
1981	11,064.81	9,453	10,428	748	4.86	154
1983	79,890.83	67,636	74,610	6,080	4.86	1,251
1984	85,777.67	72,221	79,668	6,968	4.87	1,431
1985	9,019.69	7,553	8,332	778	4.87	160
1986	1,271.73	1,059	1,168	116	4.87	24
1987	86,970.97	71,949	79,368	8,473	4.87	1,740
1990	273,697.19	221,349	244,172	32,262	4.88	6,611
1996	40,870.14	30,874	34,057	7,221	4.89	1,477
2002	17,172.24	11,270	12,432	4,912	4.91	1,000
	627,584.39	513,264	566,062	67,798		13,897
BIG FORK						
INTERIM SURVIVOR CURVE.. IOWA 70-L0						
PROBABLE RETIREMENT YEAR.. 12-2053						
NET SALVAGE PERCENT.. -8						
1929	137.79	88	149			
1962	1,383.82	735	1,473	22	30.43	1
1966	83,551.09	42,857	85,873	4,362	30.81	142
1974	9,207.31	4,329	8,674	1,270	31.56	40
1976	291.49	134	268	46	31.75	1
1977	8,318.73	3,757	7,528	1,456	31.84	46
1979	8,040.36	3,527	7,067	1,617	32.02	50
1981	610.39	259	519	140	32.21	4
1985	541.14	213	427	158	32.59	5
1986	19,100.22	7,368	14,763	5,865	32.68	179
1992	1,347.85	444	890	566	33.29	17
1993	7,974.10	2,538	5,085	3,527	33.40	106
1995	41,313.06	12,220	24,485	20,133	33.62	599
2008	80,220.51	6,948	13,922	72,716	35.44	2,052
2009	24,675.90	1,576	3,158	23,492	35.63	659
2010	1,658.16	66	132	1,659	35.83	46
2011	12,143.28	165	331	12,784	36.06	355
	300,515.20	87,224	174,744	149,812		4,302

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ACCOUNT 334 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CONDIT						
INTERIM SURVIVOR CURVE.. IOWA 70-L0						
PROBABLE RETIREMENT YEAR.. 12-2011						
NET SALVAGE PERCENT.. 0						
1918	93.00	93	93			
1928	80.07	80	80			
1929	752.63	753	753			
1936	24.94	25	25			
1944	16,507.10	16,507	16,507			
1957	147.34	147	147			
1959	23,555.28	23,555	23,555			
1961	11,557.94	11,558	11,558			
1964	5,569.62	5,570	5,570			
1973	9,334.47	9,334	9,334			
1987	53,915.57	53,916	53,916			
1988	10,981.24	10,981	10,981			
	132,519.20	132,519	132,519			

CUTLER

INTERIM SURVIVOR CURVE.. IOWA 70-L0  
PROBABLE RETIREMENT YEAR.. 12-2024  
NET SALVAGE PERCENT.. -2

1927	44,041.89	36,625	25,878	19,044	11.37	1,675
1928	120.74	100	71	52	11.38	5
1940	531.85	434	307	236	11.55	20
1942	3,244.67	2,637	1,863	1,446	11.58	125
1946	252.77	204	144	114	11.63	10
1950	30,778.04	24,593	17,377	14,017	11.68	1,200
1954	268.67	212	150	124	11.73	11
1958	1,980.43	1,548	1,094	926	11.78	79
1962	1,141.84	880	622	543	11.83	46
1964	13,767.26	10,529	7,440	6,603	11.85	557
1966	1,671.34	1,267	895	810	11.88	68
1967	10,418.02	7,865	5,557	5,069	11.89	426
1974	4,025.98	2,927	2,068	2,038	11.97	170
1975	9,771.69	7,060	4,988	4,979	11.98	416
1979	109,607.80	76,923	54,352	57,448	12.02	4,779
1981	11,188.16	7,715	5,451	5,961	12.05	495
1989	24,564.00	15,411	10,889	14,166	12.14	1,167
1992	37,676.25	22,425	15,845	22,585	12.19	1,853
2000	59,540.04	27,958	19,755	40,976	12.32	3,326
2007	123,392.15	32,160	22,724	103,136	12.47	8,271

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ACCOUNT 334 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CUTLER						
INTERIM SURVIVOR CURVE.. IOWA 70-L0						
PROBABLE RETIREMENT YEAR.. 12-2024						
NET SALVAGE PERCENT.. -2						
2008	2,020,091.30	434,476	306,991	1,753,502	12.50	140,280
2009	54,616.87	8,986	6,349	49,360	12.53	3,939
2011	2,011.25	75	53	1,998	12.61	158
	2,564,703.01	723,010	510,863	2,105,134		169,076
EAGLE POINT						
INTERIM SURVIVOR CURVE.. IOWA 70-L0						
PROBABLE RETIREMENT YEAR.. 12-2025						
NET SALVAGE PERCENT.. -3						
1957	26,794.99	20,836	27,599			
1982	27,054.90	18,196	26,102	1,764	12.91	137
1986	9,270.07	5,955	8,542	1,006	12.96	78
1987	1,233.37	782	1,122	149	12.98	11
2002	7,453.08	3,051	4,377	3,300	13.25	249
2011	26,908.06	969	1,390	26,325	13.53	1,946
	98,714.47	49,789	69,132	32,544		2,421
FOUNTAIN GREEN						
INTERIM SURVIVOR CURVE.. IOWA 70-L0						
PROBABLE RETIREMENT YEAR.. 12-2011						
NET SALVAGE PERCENT.. 0						
1961	14,099.43	14,099	14,099			
1978	2,158.26	2,158	2,158			
1989	6,334.68	6,335	6,335			
1994	39,835.74	39,836	39,836			
2002	7,471.40	7,471	7,471			
2009	75,475.22	75,475	8,564	66,911		
	145,374.73	145,374	78,464	66,911		

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ACCOUNT 334 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
GRANITE						
INTERIM SURVIVOR CURVE.. IOWA 70-L0						
PROBABLE RETIREMENT YEAR.. 12-2030						
NET SALVAGE PERCENT.. -4						
1897	165.37	135	121	51	14.66	3
1978	10,457.54	6,590	5,893	4,983	16.90	295
1980	1,850.92	1,143	1,022	903	16.94	53
1982	111,495.66	67,252	60,136	55,820	16.99	3,285
1984	8,301.78	4,881	4,365	4,269	17.03	251
1988	4,628.41	2,556	2,286	2,528	17.13	148
1995	17,332.81	8,121	7,262	10,764	17.33	621
2002	8,097.08	2,753	2,462	5,959	17.58	339
2009	43,496.91	5,267	4,710	40,527	17.91	2,263
2011	4,798.15	132	118	4,872	18.04	270
	210,624.63	98,830	88,372	130,678		7,528

KLAMATH RIVER

INTERIM SURVIVOR CURVE.. IOWA 70-L0  
PROBABLE RETIREMENT YEAR.. 12-2020  
NET SALVAGE PERCENT.. -1

1906	733.00	649	480	260	8.04	32
1908	478.83	423	313	171	8.06	21
1909	1,602.50	1,416	1,048	571	8.07	71
1911	517.44	457	338	184	8.08	23
1924	5,374.54	4,704	3,480	1,948	8.18	238
1926	102.14	89	66	37	8.20	5
1928	2,461.11	2,147	1,589	897	8.21	109
1940	71.18	61	45	27	8.30	3
1942	655.89	563	417	246	8.31	30
1943	30.14	26	19	11	8.32	1
1946	736.84	629	465	279	8.34	33
1947	716.66	611	452	272	8.34	33
1954	455.00	383	283	176	8.39	21
1955	15,009.77	12,610	9,330	5,830	8.39	695
1956	171.00	143	106	67	8.40	8
1957	27,844.72	23,287	17,230	10,893	8.41	1,295
1958	91.00	76	56	36	8.41	4
1959	1,446.21	1,204	891	570	8.42	68
1963	397.39	327	242	159	8.44	19
1964	11,558.11	9,491	7,022	4,651	8.45	550
1965	389.24	319	236	157	8.45	19
1967	4,750.68	3,864	2,859	1,939	8.47	229

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CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
KLAMATH RIVER						
INTERIM SURVIVOR CURVE.. IOWA 70-L0						
PROBABLE RETIREMENT YEAR.. 12-2020						
NET SALVAGE PERCENT.. -1						
1968	254.93	207	153	104	8.47	12
1969	3,164.38	2,555	1,890	1,306	8.48	154
1971	2,417.21	1,937	1,433	1,008	8.49	119
1973	1,615.63	1,283	949	683	8.50	80
1975	1,950.01	1,535	1,136	834	8.51	98
1978	2,459.76	1,904	1,409	1,076	8.53	126
1980	772.68	591	437	343	8.54	40
1984	23,106.73	17,149	12,688	10,649	8.56	1,244
1985	515.38	379	280	240	8.57	28
1986	4,424.23	3,225	2,386	2,082	8.57	243
1987	15,832.66	11,424	8,453	7,538	8.58	879
1991	9,854.56	6,770	5,009	4,944	8.61	574
1992	31,116.18	21,068	15,588	15,839	8.61	1,840
1993	16,045.72	10,687	7,907	8,299	8.62	963
1997	345,968.20	211,977	156,840	192,587	8.65	22,264
2002	23,620.94	12,091	8,946	14,911	8.70	1,714
2003	155,538.90	75,405	55,792	101,303	8.71	11,631
2005	9,896.40	4,155	3,074	6,921	8.73	793
2007	30,503.95	10,191	7,540	23,269	8.76	2,656
2009	2,974.78	651	482	2,523	8.79	287
2010	90,805.23	13,115	9,704	82,010	8.81	9,309
2011	2,153.06	114	84	2,090	8.83	237
	850,584.91	471,892	349,150	509,941		58,798

KLAMATH RIVER - ACCELERATED  
INTERIM SURVIVOR CURVE.. SQUARE  
PROBABLE RETIREMENT YEAR.. 12-2019  
NET SALVAGE PERCENT.. 0

1918	30,856.65	28,425	17,524	13,333	8.00	1,667
1923	53,632.69	49,187	30,323	23,309	8.00	2,914
1941	318.17	286	176	142	8.00	18
1952	162.23	143	88	74	8.00	9
1953	467.92	412	254	214	8.00	27
1955	12.63	11	7	6	8.00	1
1956	27.00	24	15	12	8.00	2
1957	9,333.75	8,139	5,018	4,316	8.00	540
1958	45,739.75	39,790	24,530	21,210	8.00	2,651
1959	22,160.72	19,230	11,855	10,306	8.00	1,288

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ACCOUNT 334 ACCESSORY ELECTRIC EQUIPMENT

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RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
KLAMATH RIVER - ACCELERATED						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 12-2019						
NET SALVAGE PERCENT.. 0						
1961	7,393.66	6,383	3,935	3,459	8.00	432
1962	145,008.28	124,833	76,958	68,050	8.00	8,506
1963	3,145.91	2,700	1,665	1,481	8.00	185
1964	12,663.31	10,838	6,682	5,982	8.00	748
1966	112,013.77	95,264	58,729	53,285	8.00	6,661
1967	9,005.51	7,633	4,706	4,300	8.00	538
1969	13,750.50	11,572	7,134	6,616	8.00	827
1970	107.30	90	55	52	8.00	6
1971	7,766.90	6,486	3,999	3,768	8.00	471
1975	19,662.33	16,127	9,942	9,720	8.00	1,215
1982	2,477.39	1,949	1,202	1,276	8.00	160
1984	5,009.37	3,881	2,393	2,617	8.00	327
1986	115,401.47	87,842	54,154	61,248	8.00	7,656
1987	126,554.61	95,403	58,815	67,740	8.00	8,468
1988	153,128.08	114,238	70,426	82,702	8.00	10,338
1989	103,644.51	76,459	47,136	56,508	8.00	7,064
1990	1,032,724.59	752,660	464,006	568,719	8.00	71,090
1991	239,297.46	172,127	106,114	133,183	8.00	16,648
1992	130,422.56	92,481	57,013	73,409	8.00	9,176
1993	3,458.23	2,414	1,488	1,970	8.00	246
1994	142,441.97	97,754	60,264	82,178	8.00	10,272
1996	186,853.37	123,243	75,978	110,876	8.00	13,860
1997	119,232.10	76,838	47,370	71,862	8.00	8,983
1998	587,659.34	368,997	227,482	360,177	8.00	45,022
1999	431,193.43	262,925	162,090	269,103	8.00	33,638
2001	1,398.33	794	489	909	8.00	114
2002	996,387.10	540,899	333,458	662,929	8.00	82,866
2003	4,721.86	2,432	1,499	3,223	8.00	403
2004	2,347,651.47	1,135,958	700,305	1,647,347	8.00	205,918
2005	308,288.98	138,200	85,199	223,090	8.00	27,886
2006	13,062.97	5,322	3,281	9,782	8.00	1,223
2007	192,973.79	69,471	42,828	150,146	8.00	18,768
2008	6,434,286.88	1,958,275	1,207,254	5,227,033	8.00	653,379
2009	614,717.17	146,364	90,232	524,485	8.00	65,561
2010	116,511.23	18,396	11,341	105,170	8.00	13,146
2011	610,489.09	35,909	22,137	588,352	8.00	73,544
	15,513,216.33	6,808,804	4,197,548	11,315,668		1,414,462

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CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
LAST CHANCE						
INTERIM SURVIVOR CURVE.. IOWA 70-L0						
PROBABLE RETIREMENT YEAR.. 12-2025						
NET SALVAGE PERCENT.. -2						
1983	88,206.88	58,141	51,620	38,351	12.92	2,968
1994	3,354.00	1,850	1,643	1,779	13.09	136
2004	126,987.42	44,539	39,544	89,983	13.30	6,766
2006	5,287.29	1,508	1,339	4,054	13.35	304
2009	37,997.70	5,848	5,192	33,566	13.45	2,496
	261,833.29	111,886	99,338	167,732		12,670

LIFTON  
INTERIM SURVIVOR CURVE.. IOWA 70-L0  
PROBABLE RETIREMENT YEAR.. 12-2033  
NET SALVAGE PERCENT.. -4

1960	1,731.89	1,174	883	918	18.63	49
1980	84,640.87	49,075	36,931	51,096	19.24	2,656
1981	8,777.67	5,027	3,783	5,346	19.27	277
1982	2,843.04	1,607	1,209	1,747	19.30	91
1984	65,217.79	35,854	26,982	40,845	19.36	2,110
1985	60,172.40	32,566	24,507	38,072	19.40	1,962
1987	3,198.48	1,674	1,260	2,067	19.46	106
1988	5,777.17	2,969	2,234	3,774	19.49	194
1989	3,182.63	1,603	1,206	2,104	19.53	108
2002	7,577.75	2,334	1,756	6,124	20.06	305
2010	37,750.14	2,553	1,921	37,339	20.56	1,816
2011	7,445.84	176	132	7,611	20.65	369
	288,315.67	136,612	102,806	197,042		10,043

MERWIN  
INTERIM SURVIVOR CURVE.. IOWA 70-L0  
PROBABLE RETIREMENT YEAR.. 12-2058  
NET SALVAGE PERCENT.. -8

1933	108,043.67	65,502	80,729	35,958	29.28	1,228
1954	1,850.68	995	1,226	772	31.76	24
1958	118,787.55	61,953	76,355	51,936	32.22	1,612
1964	58,061.06	28,742	35,423	27,282	32.91	829
1969	1,042.53	491	605	521	33.47	16
1974	12,558.58	5,563	6,856	6,707	34.03	197

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CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MERWIN						
INTERIM SURVIVOR CURVE.. IOWA 70-L0						
PROBABLE RETIREMENT YEAR.. 12-2058						
NET SALVAGE PERCENT.. -8						
1975	437.69	191	235	237	34.14	7
1976	7,755.90	3,341	4,118	4,259	34.26	124
1977	47,847.39	20,312	25,034	26,641	34.37	775
1979	9,619.36	3,959	4,879	5,510	34.59	159
1981	9,381.60	3,734	4,602	5,530	34.81	159
1982	14,082.15	5,505	6,785	8,424	34.92	241
1986	22,757.14	8,196	10,101	14,476	35.38	409
1987	13,013.74	4,578	5,642	8,413	35.50	237
1988	14,084.68	4,834	5,958	9,254	35.62	260
1990	61,292.92	19,923	24,554	41,642	35.86	1,161
1992	257,940.87	78,826	97,150	181,426	36.11	5,024
1995	336,771.06	92,230	113,670	250,043	36.50	6,850
1996	8,539.77	2,241	2,762	6,461	36.64	176
1997	1,160,752.34	290,625	358,185	895,428	36.78	24,346
1998	139,296.48	33,163	40,872	109,568	36.92	2,968
1999	740,687.76	166,716	205,471	594,471	37.07	16,036
2000	406,555.53	86,108	106,125	332,955	37.22	8,946
2001	680,984.44	134,715	166,031	569,432	37.37	15,238
2002	1,256,905.58	230,103	283,593	1,073,865	37.53	28,614
2003	7,356.24	1,234	1,521	6,424	37.70	170
2004	184,045.46	27,925	34,417	164,353	37.87	4,340
2005	170,669.65	23,020	28,371	155,952	38.05	4,099
2006	235,341.07	27,615	34,034	220,134	38.23	5,758
2007	158,120.68	15,586	19,209	151,561	38.43	3,944
2008	499,573.53	39,602	48,808	490,731	38.63	12,703
2009	1,391,605.20	81,234	100,118	1,402,816	38.85	36,109
2010	199,047.18	7,227	8,907	206,064	39.09	5,272
2011	1,723,136.11	21,960	27,065	1,833,922	39.35	46,605
	10,057,945.59	1,597,949	1,969,413	8,893,168		234,636

NORTH UMPQUA

INTERIM SURVIVOR CURVE.. IOWA 70-L0  
PROBABLE RETIREMENT YEAR.. 12-2038  
NET SALVAGE PERCENT.. -4

1950	180,566.26	119,357	102,449	85,340	21.50	3,969
1951	50,145.02	32,998	28,324	23,827	21.55	1,106
1952	129,100.58	84,563	72,584	61,681	21.60	2,856
1953	231,196.23	150,722	129,371	111,073	21.65	5,130



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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NORTH UMPQUA						
INTERIM SURVIVOR CURVE.. IOWA 70-L0						
PROBABLE RETIREMENT YEAR.. 12-2038						
NET SALVAGE PERCENT.. -4						
1955	103,247.93	66,667	57,223	50,155	21.74	2,307
1956	3,206.37	2,060	1,768	1,566	21.79	72
1957	3,361.12	2,148	1,844	1,652	21.83	76
1958	2,821.07	1,793	1,539	1,395	21.88	64
1961	23,640.65	14,766	12,674	11,912	22.02	541
1962	4,142.50	2,572	2,208	2,101	22.06	95
1964	668.45	409	351	344	22.16	16
1965	4,545.23	2,766	2,374	2,353	22.20	106
1966	1,075.44	650	558	561	22.25	25
1967	172.52	103	88	91	22.29	4
1968	9,942.80	5,916	5,078	5,263	22.34	236
1969	3,675.33	2,170	1,863	1,960	22.38	88
1970	1,251.72	733	629	673	22.42	30
1971	4,419.85	2,565	2,202	2,395	22.47	107
1972	2,704.06	1,555	1,335	1,478	22.51	66
1973	22,017.75	12,542	10,765	12,133	22.56	538
1976	7,665.55	4,235	3,635	4,337	22.69	191
1977	10,319.43	5,637	4,838	5,894	22.73	259
1978	13,029.27	7,036	6,039	7,511	22.77	330
1979	14,630.45	7,801	6,696	8,520	22.82	373
1981	27,727.82	14,403	12,363	16,474	22.90	719
1982	25,342.32	12,971	11,134	15,222	22.95	663
1985	50,375.77	24,581	21,099	31,292	23.08	1,356
1986	52,093.00	24,960	21,424	32,753	23.13	1,416
1987	32,189.02	15,135	12,991	20,486	23.17	884
1988	43,784.82	20,174	17,316	28,220	23.22	1,215
1989	9,055.08	4,082	3,504	5,914	23.27	254
1991	62,375.08	26,798	23,002	41,868	23.37	1,792
1992	141,823.16	59,330	50,925	96,571	23.42	4,123
1993	218,977.51	89,013	76,403	151,333	23.47	6,448
1994	142,129.25	55,971	48,042	99,772	23.53	4,240
1995	817,017.46	311,100	267,030	582,669	23.58	24,710
1996	81,414.76	29,862	25,632	59,040	23.64	2,497
1997	207,494.68	73,096	62,741	153,053	23.70	6,458
1998	1,402,278.18	472,293	405,388	1,052,981	23.76	44,317
1999	1,959.67	628	539	1,499	23.82	63
2000	1,158.66	352	302	903	23.88	38
2001	2,755.30	786	675	2,191	23.95	91
2002	271,203.51	72,174	61,950	220,102	24.02	9,163
2003	10,375.22	2,549	2,188	8,602	24.09	357

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RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NORTH UMPQUA						
INTERIM SURVIVOR CURVE.. IOWA 70-L0						
PROBABLE RETIREMENT YEAR.. 12-2038						
NET SALVAGE PERCENT.. -4						
2004	12,122.38	2,711	2,327	10,280	24.17	425
2005	353,603.48	71,005	60,946	306,801	24.24	12,657
2006	108,978.93	19,168	16,453	96,885	24.32	3,984
2007	2,264,680.74	338,005	290,123	2,065,145	24.41	84,602
2008	330,806.29	39,853	34,207	309,831	24.50	12,646
2009	4,972,031.21	445,629	382,501	4,788,411	24.60	194,651
2010	198,853.43	11,163	9,582	197,226	24.71	7,982
2011	3,094,593.03	59,765	51,299	3,167,078	24.84	127,499
	15,764,745.34	2,829,321	2,428,520	13,966,815		573,835
OLMSTED						
INTERIM SURVIVOR CURVE.. IOWA 70-L0						
PROBABLE RETIREMENT YEAR.. 12-2016						
NET SALVAGE PERCENT.. -1						
1997	16,526.36	12,278	11,303	5,388	4.90	1,100
2005	5,650.94	3,205	2,951	2,757	4.92	560
2007	6,462.92	3,075	2,831	3,697	4.93	750
	28,640.22	18,558	17,085	11,842		2,410
PARIS						
INTERIM SURVIVOR CURVE.. IOWA 70-L0						
PROBABLE RETIREMENT YEAR.. 12-2017						
NET SALVAGE PERCENT.. -1						
1910	287.61	265	290			
1926	3,759.24	3,439	3,797			
1957	469.21	416	470	3	5.74	1
1962	1,431.27	1,259	1,424	22	5.75	4
1978	2,671.10	2,244	2,538	160	5.79	28
1981	59,795.95	49,542	56,025	4,369	5.80	753
1984	12,153.87	9,901	11,197	1,079	5.81	186
1989	3,563.82	2,797	3,163	436	5.82	75

PACIFICORP

ACCOUNT 334 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PARIS						
INTERIM SURVIVOR CURVE.. IOWA 70-L0						
PROBABLE RETIREMENT YEAR.. 12-2017						
NET SALVAGE PERCENT.. -1						
2002	7,818.73	4,794	5,421	2,476	5.87	422
2009	56,119.44	16,659	18,839	37,842	5.91	6,403
2011	3,046.41	239	270	2,807	5.93	473
	151,116.65	91,555	103,434	49,194		8,345
PIONEER						
INTERIM SURVIVOR CURVE.. IOWA 70-L0						
PROBABLE RETIREMENT YEAR.. 12-2030						
NET SALVAGE PERCENT.. -4						
1897	9,225.46	7,514	6,972	2,623	14.66	179
1916	81.70	65	60	25	15.27	2
1922	2,167.49	1,710	1,587	668	15.45	43
1925	1,374.43	1,079	1,001	428	15.54	28
1930	386.98	301	279	123	15.68	8
1951	346.19	255	237	123	16.25	8
1958	2,480.43	1,782	1,653	926	16.42	56
1959	1,236.69	884	820	466	16.45	28
1963	80,473.32	56,448	52,373	31,320	16.55	1,892
1978	9,739.26	6,138	5,695	4,434	16.90	262
1984	1,067.47	628	583	528	17.03	31
1987	16,499.35	9,267	8,598	8,561	17.11	500
1989	94,892.48	51,437	47,723	50,965	17.16	2,970
1995	18,538.39	8,686	8,059	11,221	17.33	647
1997	94,282.50	41,258	38,279	59,774	17.40	3,435
2000	33,703.71	12,915	11,983	23,069	17.50	1,318
2002	96,557.50	32,832	30,462	69,958	17.58	3,979
2006	6,493.69	1,503	1,394	5,359	17.75	302
2009	73,858.14	8,943	8,297	68,515	17.91	3,826
	543,405.18	243,645	226,055	339,086		19,514

PACIFICORP

ACCOUNT 334 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PROSPECT #1, 2 AND 4						
INTERIM SURVIVOR CURVE.. IOWA 70-L0						
PROBABLE RETIREMENT YEAR.. 12-2038						
NET SALVAGE PERCENT.. -5						
1911	4,210.98	3,136	2,681	1,740	19.48	89
1928	2,916.75	2,093	1,789	1,273	20.40	62
1943	1,219.00	836	715	565	21.16	27
1944	10,584.00	7,234	6,185	4,928	21.21	232
1951	4,896.00	3,253	2,781	2,360	21.55	110
1956	25,348.78	16,440	14,056	12,561	21.79	576
1958	5,482.50	3,518	3,008	2,749	21.88	126
1959	1,772.02	1,131	967	894	21.93	41
1960	22,971.00	14,574	12,460	11,659	21.97	531
1963	6,606.80	4,114	3,517	3,420	22.11	155
1965	17,139.79	10,529	9,002	8,995	22.20	405
1966	3,200.00	1,952	1,669	1,691	22.25	76
1973	171.19	98	84	96	22.56	4
1976	245.15	137	117	140	22.69	6
1977	2,307.36	1,273	1,088	1,334	22.73	59
1986	32,882.53	15,907	13,600	20,927	23.13	905
1987	3,021.58	1,434	1,226	1,947	23.17	84
1988	2,531.75	1,178	1,007	1,651	23.22	71
1990	655,850.43	291,633	249,335	439,308	23.32	18,838
1993	414,082.38	169,941	145,293	289,494	23.47	12,335
1996	25,930.44	9,602	8,209	19,018	23.64	804
1998	19,080.37	6,488	5,547	14,487	23.76	610
1999	3,597.09	1,165	996	2,781	23.82	117
2001	125,760.61	36,242	30,985	101,063	23.95	4,220
2002	90,846.55	24,409	20,869	74,520	24.02	3,102
2003	1,685.27	418	357	1,412	24.09	59
2004	1,747.78	395	338	1,497	24.17	62
2005	55,876.21	11,328	9,685	48,985	24.24	2,021
2006	8,620.48	1,531	1,309	7,743	24.32	318
2008	115,614.48	14,062	12,022	109,373	24.50	4,464
2009	70,702.77	6,398	5,470	68,768	24.60	2,795
2010	5,825.59	330	282	5,835	24.71	236
2011	435,271.83	8,487	7,256	449,779	24.84	18,107
	2,177,999.46	671,266	573,906	1,712,993		71,647

PACIFICORP

ACCOUNT 334 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PROSPECT #3						
INTERIM SURVIVOR CURVE.. IOWA 70-L0						
PROBABLE RETIREMENT YEAR.. 12-2018						
NET SALVAGE PERCENT.. -1						
1934	21,072.85	18,867	18,260	3,024	6.55	462
1958	344.71	299	289	59	6.64	9
1959	8,549.43	7,409	7,171	1,464	6.65	220
1965	13,833.85	11,829	11,448	2,524	6.67	378
1969	6,871.25	5,811	5,624	1,316	6.68	197
1971	1,371.24	1,152	1,115	270	6.69	40
1973	1,442.50	1,204	1,165	292	6.70	44
1982	1,589.91	1,271	1,230	376	6.73	56
1987	1,233.38	951	920	325	6.75	48
1990	4,077.99	3,053	2,955	1,164	6.76	172
1994	146,901.95	104,308	100,951	47,420	6.78	6,994
1998	232,725.21	152,662	147,749	87,304	6.80	12,839
2001	1,051.38	630	610	452	6.82	66
2002	5,991.94	3,446	3,335	2,717	6.82	398
2004	19,139.24	9,900	9,581	9,749	6.84	1,425
2008	8,434.72	2,826	2,735	5,784	6.87	842
2009	2,450.63	648	627	1,848	6.88	269
	477,082.18	326,266	315,765	166,088		24,459

SANTA CLARA

INTERIM SURVIVOR CURVE.. IOWA 70-L0  
PROBABLE RETIREMENT YEAR.. 12-2020  
NET SALVAGE PERCENT.. -1

1917	4,607.08	4,053	3,839	814	8.13	100
1920	66.09	58	55	12	8.15	1
1959	88.50	74	70	19	8.42	2
1960	65.41	54	51	15	8.42	2
1965	3,047.91	2,496	2,364	714	8.45	84
1966	227.32	186	176	53	8.46	6
1971	140.25	112	106	36	8.49	4
1981	212.96	162	153	62	8.54	7
1982	1,972.41	1,487	1,408	584	8.55	68
1984	1,667.89	1,238	1,173	512	8.56	60
1985	2,045.14	1,504	1,425	641	8.57	75
1986	31,482.99	22,947	21,734	10,064	8.57	1,174
1987	147,326.65	106,300	100,681	48,119	8.58	5,608
1988	4,162.19	2,970	2,813	1,391	8.59	162
1989	3,085.45	2,177	2,062	1,054	8.59	123

PACIFICORP

ACCOUNT 334 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SANTA CLARA						
INTERIM SURVIVOR CURVE.. IOWA 70-L0						
PROBABLE RETIREMENT YEAR.. 12-2020						
NET SALVAGE PERCENT.. -1						
1994	85,224.20	55,744	52,797	33,279	8.63	3,856
1995	178,467.98	114,457	108,407	71,846	8.64	8,316
1997	6,984.02	4,279	4,053	3,001	8.65	347
1999	107,222.41	61,974	58,698	49,597	8.67	5,721
2002	18,617.59	9,530	9,026	9,778	8.70	1,124
2008	2,909.18	817	774	2,164	8.78	246
2009	46,143.65	10,094	9,560	37,045	8.79	4,214
2010	31,858.05	4,601	4,358	27,819	8.81	3,158
2011	14,549.85	773	732	13,963	8.83	1,581
	692,175.17	408,087	386,516	312,581		36,039

STAIRS

INTERIM SURVIVOR CURVE.. IOWA 70-L0  
PROBABLE RETIREMENT YEAR.. 12-2030  
NET SALVAGE PERCENT.. -4

1895	1,056.36	862	933	166	14.59	11
1957	13,940.68	10,054	10,883	3,616	16.40	220
1978	9,658.47	6,087	6,589	3,456	16.90	204
1981	2,469.57	1,508	1,632	936	16.96	55
1985	72,248.29	41,869	45,320	29,819	17.06	1,748
1986	9,258.74	5,286	5,722	3,907	17.08	229
1988	4,035.74	2,228	2,412	1,786	17.13	104
1990	8,555.52	4,545	4,920	3,978	17.19	231
1994	730.00	352	381	378	17.30	22
1996	23,223.91	10,535	11,403	12,750	17.36	734
2002	9,741.33	3,312	3,585	6,546	17.58	372
2009	12,561.99	1,521	1,646	11,418	17.91	638
2010	3,793.25	291	315	3,630	17.97	202
2011	6,757.61	186	201	6,827	18.04	378
	178,031.46	88,636	95,941	89,212		5,148

PACIFICORP

ACCOUNT 334 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SWIFT						
INTERIM SURVIVOR CURVE.. IOWA 70-L0						
PROBABLE RETIREMENT YEAR.. 12-2058						
NET SALVAGE PERCENT.. -8						
1958	476,934.44	248,742	278,023	237,066	32.22	7,358
1961	1,484.19	755	844	759	32.56	23
1966	1,842.78	895	1,000	990	33.13	30
1967	1,505.38	723	808	818	33.25	25
1976	1,893.55	816	912	1,133	34.26	33
1981	198,869.58	79,163	88,482	126,297	34.81	3,628
1982	11,396.17	4,455	4,979	7,328	34.92	210
1984	233.82	88	98	154	35.15	4
1987	93,731.55	32,975	36,857	64,373	35.50	1,813
1990	88,733.74	28,843	32,238	63,594	35.86	1,773
1994	29,148.67	8,304	9,282	22,199	36.37	610
1995	99,406.06	27,224	30,429	76,930	36.50	2,108
1996	101,216.24	26,561	29,688	79,626	36.64	2,173
1997	36,862.07	9,229	10,315	29,496	36.78	802
1998	58,811.72	14,002	15,650	47,866	36.92	1,296
1999	112,366.39	25,292	28,269	93,086	37.07	2,511
2002	107,537.22	19,687	22,005	94,136	37.53	2,508
2003	29,544.07	4,955	5,538	26,369	37.70	699
2004	2,213,629.67	335,872	375,410	2,015,310	37.87	53,217
2006	16,477.34	1,933	2,161	15,635	38.23	409
2007	4,013.47	396	443	3,892	38.43	101
2008	123,193.53	9,766	10,916	122,133	38.63	3,162
2009	90,689.91	5,294	5,917	92,028	38.85	2,369
2010	7,703.76	280	313	8,007	39.09	205
2011	527,110.72	6,717	7,508	561,772	39.35	14,276
	4,434,336.04	892,967	998,085	3,790,998		101,343

VIVA NAUGHTON

INTERIM SURVIVOR CURVE.. IOWA 70-L0

PROBABLE RETIREMENT YEAR.. 12-2040

NET SALVAGE PERCENT.. -6

1969	1,212.14	707	682	603	23.69	25
1986	148,627.01	69,833	67,369	90,176	24.53	3,676
1989	5,792.74	2,555	2,465	3,675	24.69	149
2009	14,089.93	1,211	1,168	13,767	26.19	526
	169,721.82	74,306	71,684	108,221		4,376

PACIFICORP

ACCOUNT 334 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
WALLOWA FALLS						
INTERIM SURVIVOR CURVE.. IOWA 70-L0						
PROBABLE RETIREMENT YEAR.. 12-2016						
NET SALVAGE PERCENT.. -1						
1924	1,537.90	1,431	1,442	111	4.74	23
1926	95.71	89	90	7	4.75	1
1927	1,807.42	1,679	1,692	134	4.75	28
1931	638.72	592	597	49	4.76	10
1934	211.88	196	198	16	4.77	3
1938	88.45	82	83	7	4.78	1
1939	211.21	195	196	17	4.78	4
1941	19.73	18	18	2	4.78	
1945	872.28	801	807	74	4.79	15
1951	67.09	61	61	6	4.80	1
1952	706.64	644	649	65	4.81	14
1953	206.52	188	189	19	4.81	4
1955	183.14	166	167	18	4.81	4
1958	417.67	378	381	41	4.82	9
1959	12,130.85	10,961	11,045	1,207	4.82	250
1967	1,167.31	1,040	1,048	131	4.83	27
1969	4,515.55	4,006	4,037	524	4.84	108
1980	2,652.73	2,276	2,293	386	4.86	79
1981	842.46	720	726	125	4.86	26
1987	605.84	501	505	107	4.87	22
1988	311.03	256	258	56	4.87	11
1997	1,329,252.56	987,522	995,094	347,451	4.90	70,908
2002	7,853.46	5,154	5,194	2,738	4.91	558
2006	25,084.28	13,185	13,286	12,049	4.93	2,444
2011	1,734.72	158	159	1,593	4.96	321
	1,393,215.15	1,032,299	1,040,214	366,933		74,871

WEBER

INTERIM SURVIVOR CURVE.. IOWA 70-L0  
PROBABLE RETIREMENT YEAR.. 12-2020  
NET SALVAGE PERCENT.. -1

1911	660.10	583	547	119	8.08	15
1929	266.78	232	218	52	8.22	6
1930	678.35	591	555	130	8.23	16
1948	398.01	339	318	84	8.35	10
1955	36.17	30	28	8	8.39	1
1960	35,105.49	29,153	27,368	8,088	8.42	961
1962	533.26	440	413	126	8.44	15



PACIFICORP

ACCOUNT 334 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
WEBER						
INTERIM SURVIVOR CURVE.. IOWA 70-L0						
PROBABLE RETIREMENT YEAR.. 12-2020						
NET SALVAGE PERCENT.. -1						
1963	188.82	156	146	44	8.44	5
1964	100.16	82	77	24	8.45	3
1978	1,787.04	1,383	1,298	507	8.53	59
1981	1,064.93	809	759	316	8.54	37
1985	20,434.73	15,031	14,111	6,528	8.57	762
1987	10,960.85	7,909	7,425	3,646	8.58	425
2007	4,563.78	1,525	1,432	3,178	8.76	363
2008	1,633.15	458	430	1,220	8.78	139
2009	49,572.04	10,844	10,180	39,888	8.79	4,538
2011	125,754.07	6,678	6,269	120,742	8.83	13,674
	253,737.73	76,243	71,575	184,700		21,029
YALE						
INTERIM SURVIVOR CURVE.. IOWA 70-L0						
PROBABLE RETIREMENT YEAR.. 12-2058						
NET SALVAGE PERCENT.. -9						
1953	536,786.97	293,286	326,679	258,419	31.64	8,167
1963	3,763.22	1,898	2,114	1,988	32.79	61
1964	13,664.55	6,827	7,604	7,290	32.91	222
1970	3,079.89	1,446	1,611	1,746	33.58	52
1986	3,991.42	1,451	1,616	2,734	35.38	77
1987	110,528.44	39,244	43,712	76,764	35.50	2,162
1991	1,691.53	539	600	1,243	35.98	35
1992	42,387.58	13,073	14,561	31,641	36.11	876
1995	46,653.84	12,895	14,363	36,489	36.50	1,000
1996	1,142,228.49	302,517	336,961	908,068	36.64	24,784
1997	123,192.05	31,130	34,674	99,605	36.78	2,708
1998	73,601.23	17,685	19,699	60,527	36.92	1,639
1999	8,956.39	2,035	2,267	7,496	37.07	202
2000	808,286.61	172,779	192,451	688,581	37.22	18,500
2001	131,668.09	26,288	29,281	114,237	37.37	3,057
2002	32,256.00	5,960	6,639	28,520	37.53	760
2003	360,134.67	60,955	67,895	324,652	37.70	8,611
2005	46,090.33	6,274	6,988	43,250	38.05	1,137

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ACCOUNT 334 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
YALE						
INTERIM SURVIVOR CURVE.. IOWA 70-L0						
PROBABLE RETIREMENT YEAR.. 12-2058						
NET SALVAGE PERCENT.. -9						
2006	89,480.68	10,597	11,804	85,730	38.23	2,242
2008	6,730.44	538	599	6,737	38.63	174
2010	1,599.76	59	66	1,678	39.09	43
	3,586,772.18	1,007,476	1,122,186	2,787,396		76,509
	66,402,840.75	20,873,945	17,757,420	51,260,520		3,148,284
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						16.3 4.74

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ACCOUNT 335 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
ASHTON/ST. ANTHONY						
INTERIM SURVIVOR CURVE.. IOWA 75-R0.5						
PROBABLE RETIREMENT YEAR.. 12-2027						
NET SALVAGE PERCENT.. -1						
1926	52.64	43	39	14	13.44	1
1948	83.51	64	58	26	14.31	2
1970	93.02	65	59	35	14.86	2
1972	376.37	259	236	145	14.90	10
1973	171.97	118	107	66	14.92	4
1974	108.57	74	67	42	14.93	3
1980	7,482.62	4,802	4,368	3,189	15.03	212
1983	281.27	174	158	126	15.07	8
	8,649.97	5,599	5,093	3,643		242

BEAR RIVER  
INTERIM SURVIVOR CURVE.. IOWA 75-R0.5  
PROBABLE RETIREMENT YEAR.. 12-2033  
NET SALVAGE PERCENT.. -2

1924	27.49	21	18	10	17.00	1
1943	168.13	123	106	65	18.47	4
1948	695.38	499	432	277	18.78	15
1962	63.72	43	37	28	19.49	1
1966	98.19	64	55	45	19.66	2
1967	80.52	52	45	37	19.70	2
1968	80.57	52	45	37	19.74	2
1970	111.98	71	61	53	19.81	3
1972	1,650.51	1,023	885	798	19.88	40
1973	143.13	88	76	70	19.92	4
1974	315.54	192	166	156	19.95	8
1976	138.90	83	72	70	20.01	3
1977	230.21	136	118	117	20.04	6
1978	1,076.75	627	543	556	20.07	28
1979	296.06	170	147	155	20.10	8
1980	827.54	470	407	437	20.13	22
1981	840.02	471	408	449	20.16	22
1982	885.16	489	423	480	20.18	24
1984	68,926.66	36,974	32,001	38,304	20.23	1,893
1985	194.67	103	89	109	20.26	5
1986	3,833.23	1,987	1,720	2,190	20.28	108
2008	1,412.64	188	163	1,278	20.67	62
	82,097.00	43,926	38,018	45,721		2,263

PACIFICORP

ACCOUNT 335 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BEND						
INTERIM SURVIVOR CURVE.. IOWA 75-R0.5						
PROBABLE RETIREMENT YEAR.. 12-2016						
NET SALVAGE PERCENT.. 0						
2000	15,383.82	10,581	11,669	3,715	4.93	754
	15,383.82	10,581	11,669	3,715		754
CONDIT						
INTERIM SURVIVOR CURVE.. IOWA 75-R0.5						
PROBABLE RETIREMENT YEAR.. 12-2011						
NET SALVAGE PERCENT.. 0						
1992	3,588.26	3,588	3,588			
	3,588.26	3,588	3,588			
CUTLER						
INTERIM SURVIVOR CURVE.. IOWA 75-R0.5						
PROBABLE RETIREMENT YEAR.. 12-2024						
NET SALVAGE PERCENT.. -1						
1970	82.71	61	43	40	12.26	3
1973	175.29	128	90	87	12.29	7
1978	226.04	159	112	116	12.34	9
1979	146.65	102	72	76	12.35	6
1980	409.40	283	200	214	12.36	17
1984	11,514.02	7,625	5,388	6,241	12.40	503
	12,554.11	8,358	5,906	6,774		545
GRANITE						
INTERIM SURVIVOR CURVE.. IOWA 75-R0.5						
PROBABLE RETIREMENT YEAR.. 12-2030						
NET SALVAGE PERCENT.. -2						
1948	144.67	108	97	51	16.61	3
1964	95.59	66	59	38	17.21	2
1972	178.11	117	105	77	17.43	4
1974	991.44	639	572	440	17.48	25
	1,409.81	930	832	606		34

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ACCOUNT 335 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
KLAMATH RIVER						
INTERIM SURVIVOR CURVE.. IOWA 75-R0.5						
PROBABLE RETIREMENT YEAR.. 12-2020						
NET SALVAGE PERCENT.. -1						
1924	11,111.53	9,867	7,301	3,922	8.15	481
1927	29.65	26	19	11	8.20	1
1929	71.24	63	47	25	8.23	3
1965	36,462.30	30,042	22,228	14,599	8.62	1,694
2008	14,112.86	3,911	2,894	11,360	8.78	1,294
	61,787.58	43,909	32,488	29,917		3,473

KLAMATH RIVER - ACCELERATED  
INTERIM SURVIVOR CURVE.. SQUARE  
PROBABLE RETIREMENT YEAR.. 12-2019  
NET SALVAGE PERCENT.. 0

1918	286.54	264	163	124	8.00	16
1919	57.94	53	33	25	8.00	3
1924	10.34	9	6	5	8.00	1
1958	136,134.80	118,426	73,009	63,126	8.00	7,891
1962	11,438.54	9,847	6,071	5,368	8.00	671
1963	4,020.09	3,451	2,128	1,893	8.00	237
1985	907.14	697	430	477	8.00	60
1999	6,106.81	3,724	2,296	3,811	8.00	476
2007	1,393.24	502	309	1,084	8.00	136
2011	8,898.30	523	322	8,576	8.00	1,072
	169,253.74	137,496	84,765	84,489		10,563

LIFTON  
INTERIM SURVIVOR CURVE.. IOWA 75-R0.5  
PROBABLE RETIREMENT YEAR.. 12-2033  
NET SALVAGE PERCENT.. -2

1931	97.84	74	56	44	17.60	2
1948	404.64	290	218	194	18.78	10
1956	116.52	81	61	58	19.21	3
1957	103.85	71	53	52	19.26	3
1975	128.33	77	58	73	19.98	4

PACIFICORP

ACCOUNT 335 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
LIFTON						
INTERIM SURVIVOR CURVE.. IOWA 75-R0.5						
PROBABLE RETIREMENT YEAR.. 12-2033						
NET SALVAGE PERCENT.. -2						
1978	187.48	109	82	109	20.07	5
1981	278.86	156	117	167	20.16	8
1986	1,592.57	825	621	1,003	20.28	49
	2,910.09	1,683	1,267	1,701		84
MERWIN						
INTERIM SURVIVOR CURVE.. IOWA 75-R0.5						
PROBABLE RETIREMENT YEAR.. 12-2058						
NET SALVAGE PERCENT.. -3						
1985	38,067.32	12,983	16,001	23,208	38.50	603
1991	6,041.79	1,730	2,132	4,091	39.17	104
1996	4,372.95	1,021	1,258	3,246	39.66	82
1998	24,402.04	5,119	6,309	18,825	39.84	473
2000	2,302.18	426	525	1,846	40.01	46
2003	8,008.93	1,153	1,421	6,828	40.25	170
2004	34,157.04	4,417	5,444	29,738	40.33	737
2005	5,260.49	601	741	4,678	40.41	116
2011	36,262.09	353	435	36,915	40.84	904
	158,874.83	27,803	34,266	129,375		3,235
NORTH UMPQUA						
INTERIM SURVIVOR CURVE.. IOWA 75-R0.5						
PROBABLE RETIREMENT YEAR.. 12-2038						
NET SALVAGE PERCENT.. -2						
1950	31,119.20	20,776	17,833	13,909	22.29	624
1951	286.14	190	163	129	22.37	6
1952	5,136.75	3,393	2,912	2,327	22.45	104
1953	32,008.93	21,025	18,047	14,603	22.53	648
1955	6,771.63	4,396	3,773	3,134	22.69	138
1956	4,885.88	3,153	2,706	2,277	22.76	100
1994	16,988.37	6,393	5,487	11,841	24.63	481
1995	15,378.36	5,584	4,793	10,893	24.66	442
2000	560,005.70	160,292	137,585	433,621	24.79	17,492

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ACCOUNT 335 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NORTH UMPQUA						
INTERIM SURVIVOR CURVE.. IOWA 75-R0.5						
PROBABLE RETIREMENT YEAR.. 12-2038						
NET SALVAGE PERCENT.. -2						
2001	14,963.95	4,012	3,444	11,820	24.82	476
2004	8,843.32	1,843	1,582	7,438	24.89	299
2007	20,132.96	2,757	2,366	18,169	24.96	728
	716,521.19	233,814	200,692	530,160		21,538
OLMSTED						
INTERIM SURVIVOR CURVE.. IOWA 75-R0.5						
PROBABLE RETIREMENT YEAR.. 12-2016						
NET SALVAGE PERCENT.. 0						
1972	107.95	94	87	21	4.90	4
1973	192.66	168	155	38	4.90	8
1974	1,160.03	1,009	929	231	4.90	47
1975	127.20	110	101	26	4.90	5
1976	172.63	149	137	35	4.90	7
1977	338.21	291	268	70	4.90	14
1978	132.90	114	105	28	4.90	6
1982	248.55	210	193	55	4.91	11
1983	241.26	202	186	55	4.91	11
1986	552.75	456	420	133	4.91	27
	3,274.14	2,803	2,581	693		140
PARIS						
INTERIM SURVIVOR CURVE.. IOWA 75-R0.5						
PROBABLE RETIREMENT YEAR.. 12-2017						
NET SALVAGE PERCENT.. 0						
1974	144.31	122	138	6	5.85	1
1982	272.91	223	252	21	5.87	4
	417.22	345	390	27		5

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ACCOUNT 335 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PIONEER						
INTERIM SURVIVOR CURVE.. IOWA 75-R0.5						
PROBABLE RETIREMENT YEAR.. 12-2030						
NET SALVAGE PERCENT.. -1						
1948	68.16	50	46	22	16.61	1
1966	315.51	214	199	120	17.27	7
1970	316.54	209	194	126	17.38	7
1974	107.93	69	64	45	17.48	3
1980	1,744.54	1,046	970	792	17.62	45
1982	228.29	134	124	106	17.65	6
1983	336.27	194	180	160	17.67	9
1989	6,484.45	3,385	3,140	3,409	17.77	192
	9,601.69	5,301	4,918	4,780		270
PROSPECT #1, 2 AND 4						
INTERIM SURVIVOR CURVE.. IOWA 75-R0.5						
PROBABLE RETIREMENT YEAR.. 12-2038						
NET SALVAGE PERCENT.. -2						
1999	19,027.06	5,766	4,930	14,478	24.77	584
	19,027.06	5,766	4,930	14,478		584
PROSPECT #3						
INTERIM SURVIVOR CURVE.. IOWA 75-R0.5						
PROBABLE RETIREMENT YEAR.. 12-2018						
NET SALVAGE PERCENT.. 0						
1932	3,934.34	3,529	3,415	519	6.56	79
1991	13,248.42	9,692	9,380	3,868	6.84	565
1992	46,493.14	33,582	32,501	13,992	6.84	2,046
1997	8,073.61	5,347	5,175	2,899	6.85	423
	71,749.51	52,150	50,472	21,278		3,113



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ACCOUNT 335 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SANTA CLARA						
INTERIM SURVIVOR CURVE.. IOWA 75-R0.5						
PROBABLE RETIREMENT YEAR.. 12-2020						
NET SALVAGE PERCENT.. -1						
1917	685.38	612	580	113	8.02	14
1985	3,402.00	2,502	2,370	1,066	8.72	122
1988	3,865.10	2,754	2,609	1,295	8.73	148
	7,952.48	5,868	5,558	2,474		284
SWIFT						
INTERIM SURVIVOR CURVE.. IOWA 75-R0.5						
PROBABLE RETIREMENT YEAR.. 12-2058						
NET SALVAGE PERCENT.. -5						
1958	325,233.59	171,717	191,932	149,564	34.16	4,378
1976	1,829.02	764	854	1,067	37.31	29
1977	9,090.42	3,734	4,174	5,371	37.45	143
1990	48,951.35	14,767	16,505	34,894	39.07	893
1991	4,893.59	1,428	1,596	3,542	39.17	90
1992	7,800.28	2,198	2,457	5,734	39.27	146
1994	7,305.49	1,903	2,127	5,544	39.47	140
1995	12,177.40	3,038	3,396	9,391	39.56	237
	417,281.14	199,549	223,040	215,105		6,056
VIVA NAUGHTON						
INTERIM SURVIVOR CURVE.. IOWA 75-R0.5						
PROBABLE RETIREMENT YEAR.. 12-2040						
NET SALVAGE PERCENT.. -2						
1986	20,594.26	9,182	8,858	12,148	25.96	468
	20,594.26	9,182	8,858	12,148		468
WEBER						
INTERIM SURVIVOR CURVE.. IOWA 75-R0.5						
PROBABLE RETIREMENT YEAR.. 12-2020						
NET SALVAGE PERCENT.. -1						
1948	227.69	196	184	46	8.47	5
1958	98.18	83	78	21	8.56	2
1967	156.89	128	120	38	8.63	4

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ACCOUNT 335 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
WEBER						
INTERIM SURVIVOR CURVE.. IOWA 75-R0.5						
PROBABLE RETIREMENT YEAR.. 12-2020						
NET SALVAGE PERCENT.. -1						
1969	94.19	76	71	24	8.64	3
1985	20,464.56	15,051	14,129	6,540	8.72	750
2011	1,228.58	64	60	1,181	8.79	134
	22,270.09	15,598	14,643	7,850		898
YALE						
INTERIM SURVIVOR CURVE.. IOWA 75-R0.5						
PROBABLE RETIREMENT YEAR.. 12-2058						
NET SALVAGE PERCENT.. -6						
1953	484,056.38	270,747	301,574	211,526	33.11	6,389
1991	5,029.74	1,482	1,651	3,681	39.17	94
1994	10,454.15	2,749	3,062	8,019	39.47	203
2000	12,152.39	2,312	2,575	10,306	40.01	258
2004	35,166.30	4,680	5,213	32,063	40.33	795
	546,858.96	281,970	314,075	265,595		7,739
	2,352,056.95	1,096,219	1,048,049	1,380,529		62,288
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						22.2 2.65

PACIFICORP

ACCOUNT 336 ROADS, RAILROADS, AND BRIDGES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
ASHTON/ST. ANTHONY						
INTERIM SURVIVOR CURVE.. IOWA 120-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2027						
NET SALVAGE PERCENT.. -5						
1917	744.30	658	598	184	14.89	12
	744.30	658	598	184		12
BEAR RIVER						
INTERIM SURVIVOR CURVE.. IOWA 120-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2033						
NET SALVAGE PERCENT.. -3						
1908	7,097.83	5,919	5,123	2,188	19.46	112
1915	56,897.41	46,850	40,549	18,055	19.77	913
1917	8,590.38	7,045	6,097	2,751	19.86	139
1948	1,535.53	1,154	999	583	20.82	28
1950	459.00	342	296	177	20.86	8
1951	1,685.83	1,251	1,083	654	20.89	31
1980	162,449.71	96,957	83,917	83,406	21.33	3,910
1981	12,401.96	7,303	6,321	6,453	21.34	302
1983	7,231.03	4,138	3,581	3,867	21.36	181
1985	16,674.85	9,239	7,996	9,179	21.38	429
1986	104,796.65	57,063	49,388	58,552	21.39	2,737
1987	7,992.50	4,271	3,697	4,536	21.40	212
1993	10,709.28	4,962	4,295	6,736	21.46	314
1994	13,489.77	6,063	5,248	8,647	21.47	403
2000	11,220.88	3,909	3,383	8,174	21.52	380
2004	27,259.29	7,039	6,092	21,985	21.55	1,020
2006	105,052.47	21,351	18,479	89,725	21.56	4,162
2009	42,580.56	4,404	3,812	40,046	21.59	1,855
	598,124.93	289,260	250,356	365,713		17,136
BEND						
INTERIM SURVIVOR CURVE.. IOWA 120-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2016						
NET SALVAGE PERCENT.. -1						
1936	174.40	164	176			
	174.40	164	176			

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ACCOUNT 336 ROADS, RAILROADS, AND BRIDGES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BIG FORK						
INTERIM SURVIVOR CURVE.. IOWA 120-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2053						
NET SALVAGE PERCENT.. -4						
1910	1,600.00	1,170	1,664			
1929	632.86	430	658			
1944	26.50	17	28			
1949	1,471.53	897	1,530			
2006	180,287.72	21,238	43,586	143,913	40.24	3,576
2008	27,776.90	2,175	4,464	24,424	40.29	606
2011	20,337.54	243	499	20,652	40.37	512
	232,133.05	26,170	52,429	188,989		4,694

CONDIT  
INTERIM SURVIVOR CURVE.. IOWA 120-R1.5  
PROBABLE RETIREMENT YEAR.. 12-2011  
NET SALVAGE PERCENT.. 0

1914	29,090.19	29,090	29,090			
1927	1,341.80	1,342	1,342			
1959	959.69	960	960			
1992	20,678.76	20,679	20,679			
1995	7,667.64	7,668	7,668			
	59,738.08	59,739	59,738			

CUTLER  
INTERIM SURVIVOR CURVE.. IOWA 120-R1.5  
PROBABLE RETIREMENT YEAR.. 12-2024  
NET SALVAGE PERCENT.. -1

1914	4,207.69	3,697	2,612	1,638	12.23	134
1927	12,971.03	11,201	7,914	5,186	12.41	418
1950	26,253.06	21,626	15,280	11,235	12.62	890
1955	37,051.78	30,067	21,245	16,178	12.65	1,279
1987	277,232.45	181,135	127,986	152,019	12.80	11,876
1989	15,161.75	9,609	6,789	8,524	12.81	665
1990	70,054.06	43,666	30,853	39,901	12.81	3,115
1992	6,546.61	3,928	2,775	3,837	12.82	299
1993	22,309.17	13,105	9,260	13,273	12.82	1,035
1994	18,476.87	10,606	7,494	11,168	12.82	871

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ACCOUNT 336 ROADS, RAILROADS, AND BRIDGES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CUTLER						
INTERIM SURVIVOR CURVE.. IOWA 120-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2024						
NET SALVAGE PERCENT.. -1						
1995	32,073.09	17,943	12,678	19,716	12.83	1,537
2001	44,075.46	19,708	13,925	30,591	12.84	2,382
2008	5,646.22	1,198	846	4,856	12.86	378
	572,059.24	367,489	259,659	318,121		24,879
EAGLE POINT						
INTERIM SURVIVOR CURVE.. IOWA 120-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2025						
NET SALVAGE PERCENT.. -1						
1957	5,729.67	4,547	5,787			
1972	926.59	683	936			
1983	8,815.33	5,906	8,278	625	13.75	45
2002	36,709.01	14,837	20,797	16,279	13.82	1,178
2003	49,239.72	18,604	26,077	23,655	13.82	1,712
2004	4,320.33	1,508	2,114	2,250	13.82	163
	105,740.65	46,085	63,989	42,809		3,098
FOUNTAIN GREEN						
INTERIM SURVIVOR CURVE.. IOWA 120-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2011						
NET SALVAGE PERCENT.. 0						
1932	1,261.15	1,261	1,261			
	1,261.15	1,261	1,261			
KLAMATH RIVER						
INTERIM SURVIVOR CURVE.. IOWA 120-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2020						
NET SALVAGE PERCENT.. -1						
1924	7,119.25	6,454	4,775	2,415	8.70	278
1926	391.44	354	262	133	8.72	15
1942	510.23	452	334	181	8.79	21
1943	418.47	370	274	149	8.80	17
1966	101,243.29	84,675	62,650	39,606	8.87	4,465

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ACCOUNT 336 ROADS, RAILROADS, AND BRIDGES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
KLAMATH RIVER						
INTERIM SURVIVOR CURVE.. IOWA 120-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2020						
NET SALVAGE PERCENT.. -1						
1967	5,006.33	4,172	3,087	1,970	8.87	222
1992	8,145.21	5,591	4,137	4,090	8.91	459
1994	50,373.33	33,362	24,684	26,193	8.92	2,936
2001	4,740.02	2,560	1,894	2,893	8.93	324
2009	61,983.12	13,509	9,995	52,608	8.94	5,885
2011	1,144.12	60	44	1,111	8.94	124
	241,074.81	151,559	112,137	131,349		14,746

KLAMATH RIVER - ACCELERATED  
INTERIM SURVIVOR CURVE.. SQUARE  
PROBABLE RETIREMENT YEAR.. 12-2019  
NET SALVAGE PERCENT.. 0

1938	573.38	517	319	255	8.00	32
1941	2,067.70	1,857	1,145	923	8.00	115
1958	306,948.60	267,021	164,615	142,333	8.00	17,792
1962	454,114.78	390,934	241,006	213,109	8.00	26,639
1963	166.16	143	88	78	8.00	10
1965	109,314.91	93,269	57,499	51,816	8.00	6,477
1971	31,685.33	26,459	16,312	15,374	8.00	1,922
1974	3,604.87	2,971	1,832	1,773	8.00	222
1981	99,764.92	79,035	48,724	51,041	8.00	6,380
1982	50,182.38	39,477	24,337	25,845	8.00	3,231
1991	155,647.90	111,958	69,021	86,627	8.00	10,828
1992	88,167.75	62,519	38,542	49,626	8.00	6,203
1993	12,914.40	9,016	5,558	7,356	8.00	920
1994	182,049.80	124,935	77,021	105,029	8.00	13,129
1995	20,854.64	14,045	8,659	12,196	8.00	1,524
2002	224,401.44	121,819	75,100	149,301	8.00	18,663
2003	52,244.02	26,914	16,592	35,652	8.00	4,456
2005	437,437.73	196,095	120,890	316,547	8.00	39,568
2006	31,262.61	12,737	7,852	23,410	8.00	2,926
2007	86,842.82	31,263	19,273	67,570	8.00	8,446
2008	9,506.82	2,893	1,784	7,723	8.00	965
2009	188,103.17	44,787	27,611	160,493	8.00	20,062
	2,547,856.13	1,660,664	1,023,780	1,524,076		190,510

PACIFICORP

ACCOUNT 336 ROADS, RAILROADS, AND BRIDGES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
LAST CHANCE						
INTERIM SURVIVOR CURVE.. IOWA 120-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2025						
NET SALVAGE PERCENT.. -1						
1983	65,286.71	43,739	38,833	27,107	13.75	1,971
	65,286.71	43,739	38,833	27,107		1,971
LIFTON						
INTERIM SURVIVOR CURVE.. IOWA 120-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2033						
NET SALVAGE PERCENT.. -2						
1913	2,768.65	2,266	1,705	1,119	19.69	57
1931	3,456.94	2,719	2,046	1,480	20.37	73
1951	2,969.05	2,182	1,642	1,386	20.89	66
1985	1,404.75	771	580	853	21.38	40
2004	163,462.13	41,800	31,456	135,276	21.55	6,277
2008	2,073.21	286	215	1,899	21.58	88
2009	10,822.53	1,109	835	10,204	21.59	473
	186,957.26	51,133	38,479	152,217		7,074
MERWIN						
INTERIM SURVIVOR CURVE.. IOWA 120-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2058						
NET SALVAGE PERCENT.. -6						
1949	205,859.02	122,368	150,814	67,396	41.01	1,643
1990	8,162.75	2,653	3,270	5,383	44.06	122
1992	1,271,612.16	386,203	475,981	871,927	44.15	19,749
1994	69,706.37	19,589	24,143	49,746	44.24	1,124
1995	21,683.72	5,832	7,188	15,797	44.29	357
1997	4,404.68	1,076	1,326	3,343	44.37	75
1998	396.80	92	113	307	44.42	7
2004	12,359.81	1,760	2,169	10,932	44.66	245
2005	88,397.21	11,140	13,730	79,971	44.69	1,789
2007	27,020.62	2,446	3,015	25,627	44.77	572
2008	402,244.48	28,921	35,644	390,735	44.80	8,722
2010	36,240.96	1,162	1,432	36,983	44.87	824
	2,148,088.58	583,242	718,825	1,558,149		35,229

PACIFICORP

ACCOUNT 336 ROADS, RAILROADS, AND BRIDGES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NORTH UMPQUA						
INTERIM SURVIVOR CURVE.. IOWA 120-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2038						
NET SALVAGE PERCENT.. -3						
1950	47,295.13	33,185	28,484	20,230	25.25	801
1951	108,026.56	75,421	64,737	46,530	25.28	1,841
1952	499,219.04	346,743	297,624	216,572	25.31	8,557
1953	594,875.25	411,026	352,800	259,921	25.34	10,257
1954	83,345.31	57,272	49,159	36,687	25.37	1,446
1955	331,154.22	226,292	194,236	146,853	25.40	5,782
1956	524,715.89	356,469	305,972	234,486	25.43	9,221
1957	45,961.64	31,037	26,640	20,700	25.46	813
1958	45,576.41	30,588	26,255	20,689	25.49	812
1959	1,212.00	808	694	555	25.51	22
1960	32,917.68	21,811	18,721	15,184	25.54	595
1961	10,179.88	6,699	5,750	4,735	25.57	185
1962	22,543.73	14,734	12,647	10,573	25.59	413
1963	34,369.02	22,300	19,141	16,259	25.62	635
1964	1,123.84	724	621	536	25.64	21
1965	10,653.90	6,808	5,844	5,130	25.67	200
1966	3,686.78	2,337	2,006	1,791	25.69	70
1968	9,018.58	5,623	4,826	4,463	25.73	173
1969	3,991.55	2,466	2,117	1,995	25.76	77
1970	14,195.87	8,689	7,458	7,164	25.78	278
1971	49,927.32	30,268	25,980	25,445	25.80	986
1983	19,043.83	9,888	8,487	11,128	26.02	428
1984	11,070.18	5,649	4,849	6,554	26.03	252
1986	31,382.93	15,419	13,235	19,090	26.06	733
1988	31,937.20	15,038	12,908	19,988	26.09	766
1990	100,373.89	45,023	38,645	64,740	26.12	2,479
1991	42,546.88	18,580	15,948	27,875	26.14	1,066
1992	210,022.63	89,117	76,493	139,831	26.15	5,347
1993	172,514.66	70,962	60,910	116,781	26.17	4,462
1994	54,274.43	21,604	18,544	37,359	26.18	1,427
1995	292,952.36	112,501	96,564	205,177	26.19	7,834
1996	259,671.36	95,813	82,240	185,221	26.21	7,067
1997	102,640.16	36,299	31,157	74,562	26.22	2,844
1998	204,301.44	68,939	59,173	151,257	26.23	5,767
2001	21,287.01	6,036	5,181	16,745	26.27	637
2002	118,018.82	31,113	26,706	94,854	26.28	3,609
2003	112,796.11	27,364	23,488	92,692	26.29	3,526
2004	233,293.50	51,420	44,136	196,156	26.30	7,458
2005	483,862.98	95,170	81,688	416,691	26.31	15,838
2006	341,272.87	58,435	50,157	301,354	26.33	11,445



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ACCOUNT 336 ROADS, RAILROADS, AND BRIDGES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NORTH UMPQUA						
INTERIM SURVIVOR CURVE.. IOWA 120-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2038						
NET SALVAGE PERCENT.. -3						
2008	153,785.33	17,866	15,335	143,064	26.35	5,429
2009	858,184.47	73,764	63,315	820,615	26.36	31,131
2010	19,036.52	1,015	871	18,736	26.37	711
2011	492,555.75	9,066	7,782	499,551	26.38	18,937
	6,840,814.91	2,667,381	2,289,521	4,756,518		182,378
OLMSTED						
INTERIM SURVIVOR CURVE.. IOWA 120-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2016						
NET SALVAGE PERCENT.. 0						
1993	3,547.04	2,782	2,561	986	4.97	198
2007	9,094.13	4,292	3,951	5,143	4.98	1,033
	12,641.17	7,074	6,512	6,129		1,231
PIONEER						
INTERIM SURVIVOR CURVE.. IOWA 120-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2030						
NET SALVAGE PERCENT.. -1						
1897	1,492.08	1,270	1,178	329	16.68	20
1971	1,043.75	707	656	398	18.43	22
1986	2,752.72	1,572	1,459	1,322	18.55	71
1994	6,633.17	3,170	2,941	3,758	18.61	202
2011	58,833.19	1,486	1,379	58,043	18.71	3,102
	70,754.91	8,205	7,613	63,849		3,417
PROSPECT #1, 2 AND 4						
INTERIM SURVIVOR CURVE.. IOWA 120-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2038						
NET SALVAGE PERCENT.. -3						
1928	751.00	573	490	284	24.34	12
1943	4,146.98	3,003	2,567	1,704	25.00	68
1944	29,152.00	21,024	17,975	12,052	25.04	481
1961	616.25	406	347	288	25.57	11

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ACCOUNT 336 ROADS, RAILROADS, AND BRIDGES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PROSPECT #1, 2 AND 4						
INTERIM SURVIVOR CURVE.. IOWA 120-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2038						
NET SALVAGE PERCENT.. -3						
1962	1,030.16	673	575	486	25.59	19
1963	4,473.04	2,902	2,481	2,126	25.62	83
1964	6,091.07	3,923	3,354	2,920	25.64	114
1965	23,108.79	14,766	12,624	11,178	25.67	435
1966	4,666.42	2,958	2,529	2,277	25.69	89
1972	1,066.07	640	547	551	25.82	21
1987	21,521.05	10,356	8,854	13,313	26.08	510
1990	37,279.14	16,722	14,297	24,101	26.12	923
1996	20,723.38	7,646	6,537	14,808	26.21	565
2001	20,482.73	5,808	4,966	16,132	26.27	614
2008	64,101.37	7,447	6,367	59,658	26.35	2,264
2009	14,246.46	1,225	1,047	13,627	26.36	517
2010	38,601.72	2,059	1,760	37,999	26.37	1,441
	292,057.63	102,131	87,318	213,501		8,167

PROSPECT #3  
INTERIM SURVIVOR CURVE.. IOWA 120-R1.5  
PROBABLE RETIREMENT YEAR.. 12-2018  
NET SALVAGE PERCENT.. -1

1932	11,748.51	10,820	10,472	1,394	6.85	204
1936	1,170.24	1,073	1,038	143	6.86	21
1940	1,539.05	1,405	1,360	195	6.87	28
1955	703.55	628	608	103	6.90	15
1961	787.72	694	672	124	6.91	18
1965	33,100.45	28,870	27,941	5,491	6.92	793
1977	2,065.95	1,724	1,668	418	6.93	60
2007	8,244.89	3,243	3,139	5,189	6.96	746
	59,360.36	48,457	46,897	13,057		1,885

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ACCOUNT 336 ROADS, RAILROADS, AND BRIDGES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SANTA CLARA						
INTERIM SURVIVOR CURVE.. IOWA 120-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2020						
NET SALVAGE PERCENT.. -2						
1917	371.17	342	324	55	8.66	6
1920	57.76	53	50	9	8.68	1
1926	2,058.71	1,881	1,781	319	8.72	37
1967	232.73	196	186	52	8.87	6
	2,720.37	2,472	2,341	434		50
STAIRS						
INTERIM SURVIVOR CURVE.. IOWA 120-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2030						
NET SALVAGE PERCENT.. -1						
2011	5,509.26	139	150	5,414	18.71	289
	5,509.26	139	150	5,414		289
SWIFT						
INTERIM SURVIVOR CURVE.. IOWA 120-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2058						
NET SALVAGE PERCENT.. -5						
1958	89,291.84	48,916	54,674	39,082	41.91	933
1990	4,258.00	1,371	1,532	2,939	44.06	67
1996	287,910.80	73,264	81,889	220,418	44.33	4,972
2005	4,062.10	507	567	3,699	44.69	83
2009	619,924.56	32,155	35,940	614,981	44.84	13,715
2010	6,632.07	211	236	6,728	44.87	150
	1,012,079.37	156,424	174,838	887,845		19,920
WALLOWA FALLS						
INTERIM SURVIVOR CURVE.. IOWA 120-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2016						
NET SALVAGE PERCENT.. 0						
1993	236,406.46	185,411	186,832	49,574	4.97	9,975
2002	74,552.05	48,644	49,017	25,535	4.98	5,128
	310,958.51	234,055	235,849	75,110		15,103

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ACCOUNT 336 ROADS, RAILROADS, AND BRIDGES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
WEBER						
INTERIM SURVIVOR CURVE.. IOWA 120-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2020						
NET SALVAGE PERCENT.. -1						
1994	28,988.94	19,199	18,024	11,255	8.92	1,262
1995	10,867.59	7,054	6,622	4,354	8.92	488
	39,856.53	26,253	24,646	15,609		1,750
YALE						
INTERIM SURVIVOR CURVE.. IOWA 120-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2058						
NET SALVAGE PERCENT.. -5						
1953	163,506.35	93,415	104,051	67,631	41.43	1,632
1961	6,654.17	3,544	3,948	3,039	42.18	72
1999	899,653.36	193,858	215,930	728,706	44.46	16,390
2002	246,959.94	42,586	47,435	211,873	44.58	4,753
2003	55,105.40	8,657	9,643	48,218	44.62	1,081
2007	11,956.96	1,072	1,194	11,361	44.77	254
2010	42,710.40	1,357	1,512	43,334	44.87	966
2011	12,915.89	140	156	13,406	44.91	299
	1,439,462.47	344,629	383,868	1,127,568		25,447
	16,845,454.78	6,878,383	5,879,813	11,473,748		558,986
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						20.5 3.32

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ACCOUNT 341 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CHEHALIS - CCCT						
INTERIM SURVIVOR CURVE.. IOWA 70-S2.5						
PROBABLE RETIREMENT YEAR.. 12-2043						
NET SALVAGE PERCENT.. -4						
2003	22,415,560.29	4,950,575	4,710,646	18,601,537	31.49	590,713
2009	820,118.20	62,204	59,189	793,734	31.78	24,976
2010	13,531.72	634	603	13,470	31.81	423
2011	15,685.63	252	240	16,073	31.84	505
	23,264,895.84	5,013,665	4,770,678	19,424,814		616,617
CURRANT CREEK - CCCT						
INTERIM SURVIVOR CURVE.. IOWA 70-S2.5						
PROBABLE RETIREMENT YEAR.. 12-2045						
NET SALVAGE PERCENT.. -4						
2005	42,201,942.71	7,124,667	7,327,121	36,562,900	33.49	1,091,756
2007	159,308.62	19,564	20,120	145,561	33.61	4,331
2008	864,936.51	84,727	87,135	812,399	33.66	24,135
2009	601,077.12	43,171	44,398	580,722	33.70	17,232
2011	283,386.17	4,300	4,422	290,299	33.78	8,594
	44,110,651.13	7,276,429	7,483,195	38,391,882		1,146,048
HERMISTON - CCCT						
INTERIM SURVIVOR CURVE.. IOWA 70-S2.5						
PROBABLE RETIREMENT YEAR.. 12-2036						
NET SALVAGE PERCENT.. -4						
1996	9,911,936.29	3,988,738	3,528,055	6,780,359	24.51	276,636
1997	1,028,796.55	396,748	350,925	719,023	24.57	29,264
1998	79,227.85	29,167	25,798	56,599	24.62	2,299
2002	1,454,660.78	419,255	370,833	1,142,014	24.78	46,086
2007	48,297.93	7,686	6,798	43,432	24.91	1,744
2008	322,076.62	41,250	36,486	298,474	24.92	11,977
	12,844,996.02	4,882,844	4,318,895	9,039,901		368,006

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ACCOUNT 341 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
LAKE SIDE - CCCT						
INTERIM SURVIVOR CURVE.. IOWA 70-S2.5						
PROBABLE RETIREMENT YEAR.. 12-2047						
NET SALVAGE PERCENT.. -5						
2007	27,316,561.80	3,228,490	1,776,166	26,906,224	35.48	758,349
2008	14,092.33	1,326	730	14,067	35.55	396
2009	509,738.24	35,111	19,316	515,909	35.61	14,488
	27,840,392.37	3,264,927	1,796,212	27,436,200		773,233
GADSBY PEAKERS - CT						
INTERIM SURVIVOR CURVE.. IOWA 70-S2.5						
PROBABLE RETIREMENT YEAR.. 12-2032						
NET SALVAGE PERCENT.. -2						
2002	3,119,908.31	994,789	1,010,317	2,171,990	20.89	103,973
2003	562,122.93	165,714	168,301	405,065	20.91	19,372
2004	429,833.69	115,702	117,508	320,922	20.92	15,340
2006	9,778.17	2,074	2,106	7,867	20.95	376
2009	118,661.39	12,893	13,094	107,940	20.97	5,147
	4,240,304.49	1,291,172	1,311,326	3,013,785		144,208
LITTLE MOUNTAIN						
INTERIM SURVIVOR CURVE.. IOWA 70-S2.5						
PROBABLE RETIREMENT YEAR.. 12-2011						
NET SALVAGE PERCENT.. -7						
1970	150,722.08	161,273	161,273			
1972	4,410.18	4,719	4,719			
1982	2,608.79	2,791	2,791			
1986	5,770.72	6,175	6,175			
1993	9,922.42	10,617	10,617			
1996	20,184.78	21,598	21,598			
2004	4,344.54	4,649	4,649			
2006	12,221.85	13,077	13,077			
2007	26,397.00	28,245	28,245			
2008	100,445.52	107,477	107,477			
	337,027.88	360,621	360,620			

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ACCOUNT 341 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
DUNLAP - WIND						
INTERIM SURVIVOR CURVE.. IOWA 70-R1						
PROBABLE RETIREMENT YEAR.. 12-2040						
NET SALVAGE PERCENT.. -1						
2010	7,436,164.58	353,746	406,174	7,104,352	27.11	262,057
2011	203,417.51	3,351	3,848	201,604	27.14	7,428
	7,639,582.09	357,097	410,022	7,305,956		269,485
FOOTE CREEK - WIND						
INTERIM SURVIVOR CURVE.. IOWA 70-R1						
PROBABLE RETIREMENT YEAR.. 12-2029						
NET SALVAGE PERCENT.. -1						
1998	110,228.76	46,242	53,096	58,235	17.13	3,400
	110,228.76	46,242	53,096	58,235		3,400
GLENROCK - WIND						
INTERIM SURVIVOR CURVE.. IOWA 70-R1						
PROBABLE RETIREMENT YEAR.. 12-2038						
NET SALVAGE PERCENT.. -1						
2008	4,456,109.00	496,739	570,361	3,930,309	25.31	155,287
2009	4,117,406.00	339,132	389,395	3,769,185	25.34	148,744
2010	31,835.15	1,624	1,865	30,289	25.38	1,193
2011	687,102.89	12,075	13,865	680,109	25.41	26,765
	9,292,453.04	849,570	975,485	8,409,893		331,989
GOODNOE HILLS - WIND						
INTERIM SURVIVOR CURVE.. IOWA 70-R1						
PROBABLE RETIREMENT YEAR.. 12-2038						
NET SALVAGE PERCENT.. -1						
2008	5,437,881.00	606,181	696,023	4,796,237	25.31	189,500
	5,437,881.00	606,181	696,023	4,796,237		189,500

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ACCOUNT 341 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HIGH PLAINS / MCFADDEN - WIND						
INTERIM SURVIVOR CURVE.. IOWA 70-R1						
PROBABLE RETIREMENT YEAR.. 12-2039						
NET SALVAGE PERCENT.. -1						
2009	7,688,594.22	611,376	701,988	7,063,492	26.21	269,496
2011	137,621.69	2,341	2,688	136,310	26.28	5,187
	7,826,215.91	613,717	704,676	7,199,802		274,683
LEANING JUNIPER - WIND						
INTERIM SURVIVOR CURVE.. IOWA 70-R1						
PROBABLE RETIREMENT YEAR.. 12-2036						
NET SALVAGE PERCENT.. -1						
2006	4,944,194.31	867,095	995,607	3,998,029	23.51	170,057
	4,944,194.31	867,095	995,607	3,998,029		170,057
MARENGO - WIND						
INTERIM SURVIVOR CURVE.. IOWA 70-R1						
PROBABLE RETIREMENT YEAR.. 12-2037						
NET SALVAGE PERCENT.. -1						
2007	6,251,076.66	896,529	1,029,403	5,284,184	24.41	216,476
2008	3,953,703.00	455,908	523,478	3,469,762	24.44	141,971
	10,204,779.66	1,352,437	1,552,881	8,753,946		358,447
SEVEN MILE HILL - WIND						
INTERIM SURVIVOR CURVE.. IOWA 70-R1						
PROBABLE RETIREMENT YEAR.. 12-2038						
NET SALVAGE PERCENT.. -1						
2008	5,745,321.80	640,452	735,373	5,067,402	25.31	200,213
2011	231,389.09	4,066	4,669	229,034	25.41	9,014
	5,976,710.89	644,518	740,042	5,296,436		209,227
	164,070,313.39	27,426,515	26,168,758	143,125,116		4,854,900
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						29.5 2.96



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ACCOUNT 342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CHEHALIS - CCCT						
INTERIM SURVIVOR CURVE.. IOWA 50-R2						
PROBABLE RETIREMENT YEAR.. 12-2043						
NET SALVAGE PERCENT.. -3						
2003	1,597,345.52	351,659	334,616	1,310,650	28.73	45,620
	1,597,345.52	351,659	334,616	1,310,650		45,620
CURRANT CREEK - CCCT						
INTERIM SURVIVOR CURVE.. IOWA 50-R2						
PROBABLE RETIREMENT YEAR.. 12-2045						
NET SALVAGE PERCENT.. -3						
2005	3,299,735.22	557,153	572,985	2,825,742	30.55	92,496
	3,299,735.22	557,153	572,985	2,825,742		92,496
HERMISTON - CCCT						
INTERIM SURVIVOR CURVE.. IOWA 50-R2						
PROBABLE RETIREMENT YEAR.. 12-2036						
NET SALVAGE PERCENT.. -3						
1996	25,321.62	10,050	8,889	17,192	22.46	765
	25,321.62	10,050	8,889	17,192		765
LAKE SIDE - CCCT						
INTERIM SURVIVOR CURVE.. IOWA 50-R2						
PROBABLE RETIREMENT YEAR.. 12-2047						
NET SALVAGE PERCENT.. -4						
2007	3,502,124.00	414,665	228,130	3,414,079	32.38	105,438
	3,502,124.00	414,665	228,130	3,414,079		105,438

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ACCOUNT 342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
GADSBY PEAKERS - CT						
INTERIM SURVIVOR CURVE.. IOWA 50-R2						
PROBABLE RETIREMENT YEAR.. 12-2032						
NET SALVAGE PERCENT.. -1						
2002	2,155,444.72	675,392	685,934	1,491,065	19.81	75,268
2007	128,681.04	22,851	23,208	106,760	20.11	5,309
	2,284,125.76	698,243	709,142	1,597,825		80,577
	10,708,652.12	2,031,770	1,853,762	9,165,488		324,896
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 28.2						3.03

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ACCOUNT 343 PRIME MOVERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CHEHALIS - CCCT						
INTERIM SURVIVOR CURVE.. IOWA 40-R1						
PROBABLE RETIREMENT YEAR.. 12-2043						
NET SALVAGE PERCENT.. -5						
2003	161,974,277.84	34,654,073	32,974,565	137,098,427	25.87	5,299,514
2005	339,674.18	58,346	55,518	301,140	26.28	11,459
2006	125,141.48	18,613	17,711	113,688	26.48	4,293
2007	340,676.06	42,542	40,480	317,230	26.67	11,895
2008	17,885,992.14	1,785,067	1,698,554	17,081,738	26.85	636,191
2009	8,304,409.59	609,328	579,797	8,139,833	27.02	301,252
2010	2,505,043.97	112,945	107,471	2,522,825	27.19	92,785
2011	86,274.96	1,338	1,273	89,316	27.35	3,266
	191,561,490.22	37,282,252	35,475,369	165,664,196		6,360,655
CURRANT CREEK - CCCT						
INTERIM SURVIVOR CURVE.. IOWA 40-R1						
PROBABLE RETIREMENT YEAR.. 12-2045						
NET SALVAGE PERCENT.. -5						
2005	52,323,260.72	8,590,328	8,834,430	46,104,994	27.41	1,682,050
2006	108,008,998.88	15,329,555	15,765,158	97,644,291	27.64	3,532,717
2007	9,317,726.19	1,111,614	1,143,202	8,640,411	27.85	310,248
2008	9,892,122.06	939,376	966,069	9,420,659	28.06	335,733
2009	1,715,136.19	119,579	122,977	1,677,916	28.26	59,374
2010	1,357,431.02	58,608	60,273	1,365,029	28.45	47,980
2011	774,237.11	11,471	11,797	801,152	28.64	27,973
	183,388,912.17	26,160,531	26,903,906	165,654,452		5,996,075
HERMISTON - CCCT						
INTERIM SURVIVOR CURVE.. IOWA 40-R1						
PROBABLE RETIREMENT YEAR.. 12-2036						
NET SALVAGE PERCENT.. -4						
1996	79,786,928.29	30,647,244	27,107,611	55,870,794	20.49	2,726,735
1997	1,377,217.67	506,421	447,931	984,375	20.66	47,646
2002	1,538,706.81	421,955	373,221	1,227,034	21.39	57,365
2005	6,638,263.07	1,362,947	1,205,532	5,698,261	21.75	261,989
2006	6,088,249.09	1,092,865	966,644	5,365,136	21.86	245,432
2007	5,724,917.22	868,081	767,821	5,186,093	21.97	236,053
2008	2,267,063.09	277,153	245,143	2,112,603	22.07	95,723

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ACCOUNT 343 PRIME MOVERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HERMISTON - CCCT						
INTERIM SURVIVOR CURVE.. IOWA 40-R1						
PROBABLE RETIREMENT YEAR.. 12-2036						
NET SALVAGE PERCENT.. -4						
2009	2,001,081.90	180,850	159,963	1,921,163	22.17	86,656
2010	58,319.18	3,272	2,894	57,758	22.27	2,594
2011	1,773,150.56	34,798	30,779	1,813,298	22.36	81,096
	107,253,896.88	35,395,586	31,307,539	80,236,514		3,841,289
LAKE SIDE - CCCT						
INTERIM SURVIVOR CURVE.. IOWA 40-R1						
PROBABLE RETIREMENT YEAR.. 12-2047						
NET SALVAGE PERCENT.. -5						
2007	167,119,466.73	19,065,407	10,488,906	164,986,534	28.96	5,697,049
2008	1,365,153.82	123,789	68,103	1,365,309	29.20	46,757
2009	115,285.75	7,667	4,218	116,832	29.43	3,970
2011	10,017,199.14	142,415	78,350	10,439,709	29.86	349,622
	178,617,105.44	19,339,278	10,639,577	176,908,384		6,097,398
GADSBY PEAKERS - CT						
INTERIM SURVIVOR CURVE.. IOWA 40-R1						
PROBABLE RETIREMENT YEAR.. 12-2032						
NET SALVAGE PERCENT.. -2						
2002	41,874,373.11	12,706,779	12,905,118	29,806,743	18.56	1,605,967
2003	5,922,341.05	1,662,848	1,688,803	4,351,985	18.64	233,476
2004	30,545.04	7,836	7,958	23,198	18.72	1,239
2005	32,453.95	7,471	7,588	25,515	18.80	1,357
2006	179,848.64	36,394	36,962	146,484	18.87	7,763
2007	49,251.30	8,464	8,596	41,640	18.95	2,197
2008	89,167.61	12,432	12,626	78,325	19.01	4,120
2009	1,957,682.52	203,058	206,228	1,790,609	19.08	93,847
2010	3,513,289.01	227,807	231,363	3,352,192	19.15	175,049
2011	2,787,179.81	63,653	64,647	2,778,277	19.21	144,627
	56,436,132.04	14,936,742	15,169,888	42,394,967		2,269,642

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ACCOUNT 343 PRIME MOVERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
LITTLE MOUNTAIN						
INTERIM SURVIVOR CURVE.. IOWA 40-R1						
PROBABLE RETIREMENT YEAR.. 12-2011						
NET SALVAGE PERCENT.. -7						
1970	137,526.44	147,153	147,153			
1988	104,614.86	111,938	111,938			
1991	81,689.40	87,408	87,408			
1996	96,021.67	102,743	102,743			
2002	625,723.54	669,524	669,524			
2007	17,398.78	18,617	18,617			
2008	15,105.09	16,162	16,162			
2009	89,012.71	95,244	314,898	219,654-		
	1,167,092.49	1,248,789	1,468,443	219,654-		
DUNLAP - WIND						
INTERIM SURVIVOR CURVE.. IOWA 60-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2040						
NET SALVAGE PERCENT.. -1						
2010	207,516,766.59	10,274,197	11,796,933	197,795,001	28.13	7,031,461
	207,516,766.59	10,274,197	11,796,933	197,795,001		7,031,461
FOOTE CREEK - WIND						
INTERIM SURVIVOR CURVE.. IOWA 60-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2029						
NET SALVAGE PERCENT.. -1						
1998	31,662,828.11	13,672,497	15,698,894	16,280,562	17.46	932,449
2007	55,540.88	11,194	12,853	43,243	17.69	2,444
2008	66,496.62	10,897	12,512	54,650	17.71	3,086
2009	146,893.26	18,013	20,683	127,679	17.73	7,201
	31,931,758.87	13,712,601	15,744,942	16,506,134		945,180

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ACCOUNT 343 PRIME MOVERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
GLENROCK - WIND						
INTERIM SURVIVOR CURVE.. IOWA 60-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2038						
NET SALVAGE PERCENT.. -1						
2008	178,932,240.99	20,772,136	23,850,768	156,870,795	26.18	5,992,009
2009	256,023,891.97	22,008,095	25,269,908	233,314,223	26.23	8,894,938
2010	220,203.87	11,705	13,440	208,966	26.28	7,952
2011	1,185,585.93	21,434	24,611	1,172,831	26.33	44,544
	436,361,922.76	42,813,370	49,158,727	391,566,815		14,939,443
GOODNOE HILLS - WIND						
INTERIM SURVIVOR CURVE.. IOWA 60-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2038						
NET SALVAGE PERCENT.. -1						
2008	160,057,050.23	18,580,927	21,334,800	140,322,820	26.18	5,359,924
2010	83,525.88	4,440	5,098	79,263	26.28	3,016
2011	1,759,513.11	31,810	36,525	1,740,584	26.33	66,106
	161,900,089.22	18,617,177	21,376,423	142,142,667		5,429,046
HIGH PLAINS / MCFADDEN - WIND						
INTERIM SURVIVOR CURVE.. IOWA 60-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2039						
NET SALVAGE PERCENT.. -1						
2009	245,218,954.55	20,346,184	23,361,686	224,309,458	27.15	8,261,858
2011	135,476.84	2,367	2,718	134,114	27.26	4,920
	245,354,431.39	20,348,551	23,364,404	224,443,572		8,266,778
LEANING JUNIPER - WIND						
INTERIM SURVIVOR CURVE.. IOWA 60-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2036						
NET SALVAGE PERCENT.. -1						
2006	152,679,715.27	27,786,471	31,904,696	122,301,817	24.25	5,043,374
2009	1,370,423.52	125,457	144,051	1,240,077	24.38	50,865
2010	231,371.92	13,182	15,136	218,550	24.42	8,950
2011	919,220.80	18,243	20,947	907,466	24.45	37,115
	155,200,731.51	27,943,353	32,084,829	124,667,910		5,140,304

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ACCOUNT 343 PRIME MOVERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MARENGO - WIND						
INTERIM SURVIVOR CURVE.. IOWA 60-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2037						
NET SALVAGE PERCENT.. -1						
2007	212,867,524.57	31,761,389	36,468,735	178,527,465	25.21	7,081,613
2008	112,864,532.83	13,558,349	15,567,828	98,425,350	25.26	3,896,490
	325,732,057.40	45,319,738	52,036,563	276,952,815		10,978,103
SEVEN MILE HILL - WIND						
INTERIM SURVIVOR CURVE.. IOWA 60-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2038						
NET SALVAGE PERCENT.. -1						
2008	213,740,034.09	24,812,952	28,490,472	187,386,962	26.18	7,157,638
2009	372,891.59	32,054	36,805	339,816	26.23	12,955
2010	97,381.98	5,176	5,943	92,413	26.28	3,516
2011	525,844.17	9,507	10,916	520,187	26.33	19,756
	214,736,151.83	24,859,689	28,544,136	188,339,377		7,193,865
	2,497,158,538.81	338,251,854	355,071,679	2,193,053,150		84,489,239
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						26.0 3.38

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ACCOUNT 344 GENERATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CHEHALIS - CCCT						
INTERIM SURVIVOR CURVE.. IOWA 50-R2						
PROBABLE RETIREMENT YEAR.. 12-2043						
NET SALVAGE PERCENT.. -5						
2003	82,234,129.55	18,455,559	17,561,111	68,784,725	28.73	2,394,178
2010	553,055.13	26,242	24,970	555,738	29.79	18,655
	82,787,184.68	18,481,801	17,586,081	69,340,463		2,412,833
CURRANT CREEK - CCCT						
INTERIM SURVIVOR CURVE.. IOWA 50-R2						
PROBABLE RETIREMENT YEAR.. 12-2045						
NET SALVAGE PERCENT.. -5						
2005	26,398,104.11	4,543,813	4,672,930	23,045,080	30.55	754,340
2006	49,506,418.22	7,386,605	7,596,502	44,385,237	30.73	1,444,362
2010	13,093.50	587	604	13,144	31.39	419
2011	41,309.86	637	655	42,720	31.53	1,355
	75,958,925.69	11,931,642	12,270,691	67,486,181		2,200,476
HERMISTON - CCCT						
INTERIM SURVIVOR CURVE.. IOWA 50-R2						
PROBABLE RETIREMENT YEAR.. 12-2036						
NET SALVAGE PERCENT.. -4						
1996	36,523,112.08	14,636,389	12,945,946	25,038,091	22.46	1,114,786
2003	2,555,295.89	675,459	597,446	2,060,061	23.27	88,529
2006	761,984.00	142,651	126,175	666,288	23.55	28,292
2007	233,987.65	37,096	32,812	210,536	23.63	8,910
	40,074,379.62	15,491,595	13,702,379	27,974,976		1,240,517



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ACCOUNT 344 GENERATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
LAKE SIDE - CCCT						
INTERIM SURVIVOR CURVE.. IOWA 50-R2						
PROBABLE RETIREMENT YEAR.. 12-2047						
NET SALVAGE PERCENT.. -5						
2007	79,178,972.00	9,465,252	5,207,344	77,930,576	32.38	2,406,750
2008	24,869.69	2,369	1,303	24,810	32.57	762
2009	773,922.59	53,974	29,694	782,925	32.75	23,906
2011	2,048,091.71	30,107	16,563	2,133,933	33.10	64,469
	82,025,855.99	9,551,702	5,254,905	80,872,244		2,495,887
GADSBY PEAKERS - CT						
INTERIM SURVIVOR CURVE.. IOWA 50-R2						
PROBABLE RETIREMENT YEAR.. 12-2032						
NET SALVAGE PERCENT.. -2						
2002	15,873,643.47	5,023,132	5,101,538	11,089,579	19.81	559,797
2011	185,850.42	4,377	4,445	185,122	20.31	9,115
	16,059,493.89	5,027,509	5,105,983	11,274,701		568,912
DUNLAP - WIND						
INTERIM SURVIVOR CURVE.. IOWA 60-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2040						
NET SALVAGE PERCENT.. -1						
2010	5,564,835.74	275,516	316,350	5,304,134	28.13	188,558
	5,564,835.74	275,516	316,350	5,304,134		188,558
FOOTE CREEK - WIND						
INTERIM SURVIVOR CURVE.. IOWA 60-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2029						
NET SALVAGE PERCENT.. -1						
1998	1,612,116.14	696,137	799,311	828,926	17.46	47,476
	1,612,116.14	696,137	799,311	828,926		47,476

PACIFICORP

ACCOUNT 344 GENERATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
GLENROCK - WIND						
INTERIM SURVIVOR CURVE.. IOWA 60-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2038						
NET SALVAGE PERCENT.. -1						
2008	5,271,859.00	612,007	702,713	4,621,865	26.18	176,542
2009	8,278,409.00	711,621	817,090	7,544,103	26.23	287,614
	13,550,268.00	1,323,628	1,519,803	12,165,968		464,156
GOODNOE HILLS - WIND						
INTERIM SURVIVOR CURVE.. IOWA 60-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2038						
NET SALVAGE PERCENT.. -1						
2008	4,307,534.00	500,059	574,173	3,776,437	26.18	144,249
2011	188,195.72	3,402	3,906	186,171	26.33	7,071
	4,495,729.72	503,461	578,079	3,962,608		151,320
HIGH PLAINS / MCFADDEN - WIND						
INTERIM SURVIVOR CURVE.. IOWA 60-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2039						
NET SALVAGE PERCENT.. -1						
2009	6,957,137.32	577,244	662,797	6,363,912	27.15	234,398
	6,957,137.32	577,244	662,797	6,363,912		234,398
LEANING JUNIPER - WIND						
INTERIM SURVIVOR CURVE.. IOWA 60-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2036						
NET SALVAGE PERCENT.. -1						
2006	5,080,515.92	924,613	1,061,649	4,069,672	24.25	167,822
2009	272,361.02	24,934	28,629	246,455	24.38	10,109
2010	98,103.13	5,589	6,417	92,667	24.42	3,795
	5,450,980.07	955,136	1,096,696	4,408,794		181,726

PACIFICORP

ACCOUNT 344 GENERATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MARENGO - WIND						
INTERIM SURVIVOR CURVE.. IOWA 60-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2037						
NET SALVAGE PERCENT.. -1						
2007	6,135,724.15	915,495	1,051,180	5,145,901	25.21	204,121
2008	3,100,250.00	372,431	427,629	2,703,624	25.26	107,032
2011	120,567.87	2,305	2,647	119,127	25.39	4,692
	9,356,542.02	1,290,231	1,481,456	7,968,651		315,845
SEVEN MILE HILL - WIND						
INTERIM SURVIVOR CURVE.. IOWA 60-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2038						
NET SALVAGE PERCENT.. -1						
2008	6,597,543.97	765,905	879,420	5,784,099	26.18	220,936
	6,597,543.97	765,905	879,420	5,784,099		220,936
ATLANTIC CITY - SOLAR						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 12-2027						
NET SALVAGE PERCENT.. 0						
2007	5,545.93	1,217	1,616	3,930	16.00	246
	5,545.93	1,217	1,616	3,930		246
CANYON LANDS - SOLAR						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 12-2014						
NET SALVAGE PERCENT.. 0						
1994	36,389.01	31,064	43,953	7,564-		
	36,389.01	31,064	43,953	7,564-		

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ACCOUNT 344 GENERATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
GREEN RIVER - SOLAR						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 12-2014						
NET SALVAGE PERCENT.. 0						
1994	54,223.15	46,288	54,223			
1998	863.63	707	12,293	11,429-		
	55,086.78	46,995	66,516	11,429-		
OREGON HIGH DESERT - SOLAR						
INTERIM SURVIVOR CURVE.. IOWA 50-R2						
PROBABLE RETIREMENT YEAR.. 12-2015						
NET SALVAGE PERCENT.. 0						
1995	56,321.97	45,126	60,789	4,467-		
	56,321.97	45,126	60,789	4,467-		
EAST SIDE MOBILE GENERATOR						
SURVIVOR CURVE.. IOWA 50-R2						
NET SALVAGE PERCENT.. -5						
2005	839,680.12	101,920	230,290	651,374	44.22	14,730
	839,680.12	101,920	230,290	651,374		14,730
WEST SIDE MOBILE GENERATOR						
SURVIVOR CURVE.. IOWA 50-R2						
NET SALVAGE PERCENT.. -5						
2009	849,226.01	40,126	108,199	783,488	47.75	16,408
	849,226.01	40,126	108,199	783,488		16,408
	352,333,242.67	67,137,955	61,765,314	305,150,989		10,754,424
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						28.4 3.05

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ACCOUNT 345 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CHEHALIS - CCCT						
INTERIM SURVIVOR CURVE.. IOWA 70-R3						
PROBABLE RETIREMENT YEAR.. 12-2043						
NET SALVAGE PERCENT.. -4						
2003	37,677,923.37	8,312,714	7,909,839	31,275,202	31.16	1,003,697
2008	92,190.00	9,533	9,071	86,807	31.43	2,762
2009	12,916.20	981	933	12,499	31.48	397
2010	939,604.58	44,110	41,972	935,217	31.52	29,671
2011	510,222.16	8,278	7,877	522,754	31.56	16,564
	39,232,856.31	8,375,616	7,969,692	32,832,479		1,053,091
CARRANT CREEK - CCCT						
INTERIM SURVIVOR CURVE.. IOWA 70-R3						
PROBABLE RETIREMENT YEAR.. 12-2045						
NET SALVAGE PERCENT.. -4						
2005	26,420,311.38	4,460,362	4,587,107	22,890,017	33.13	690,915
2006	14,490,110.12	2,122,117	2,182,419	12,887,296	33.19	388,289
2007	57,254.48	7,042	7,242	52,303	33.25	1,573
2010	1,429,955.52	63,487	65,291	1,421,863	33.41	42,558
2011	4,193.05	64	66	4,295	33.46	128
	42,401,824.55	6,653,072	6,842,125	37,255,773		1,123,463
HERMISTON - CCCT						
INTERIM SURVIVOR CURVE.. IOWA 70-R3						
PROBABLE RETIREMENT YEAR.. 12-2036						
NET SALVAGE PERCENT.. -4						
1996	8,988,437.73	3,602,149	3,186,115	6,161,860	24.31	253,470
2006	10,632.61	2,003	1,772	9,286	24.68	376
2011	116,182.62	2,388	2,112	118,718	24.80	4,787
	9,115,252.96	3,606,540	3,189,999	6,289,864		258,633

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ACCOUNT 345 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
LAKE SIDE - CCCT						
INTERIM SURVIVOR CURVE.. IOWA 70-R3						
PROBABLE RETIREMENT YEAR.. 12-2047						
NET SALVAGE PERCENT.. -5						
2007	43,421,197.01	5,130,041	2,822,312	42,769,945	35.10	1,218,517
2008	23,830.59	2,241	1,233	23,789	35.17	676
2010	909,618.29	38,691	21,286	933,813	35.29	26,461
2011	41,764.13	599	330	43,523	35.35	1,231
	44,396,410.02	5,171,572	2,845,160	43,771,071		1,246,885
GADSBY PEAKERS - CT						
INTERIM SURVIVOR CURVE.. IOWA 70-R3						
PROBABLE RETIREMENT YEAR.. 12-2032						
NET SALVAGE PERCENT.. -2						
2002	1,845,421.29	587,682	596,855	1,285,475	20.73	62,010
2004	192,682.21	51,834	52,643	143,893	20.77	6,928
2006	50,905.13	10,792	10,960	40,963	20.81	1,968
2007	658,391.98	118,920	120,776	550,784	20.82	26,455
2008	172,248.27	25,140	25,532	150,161	20.84	7,205
	2,919,648.88	794,368	806,767	2,171,275		104,566
LITTLE MOUNTAIN						
INTERIM SURVIVOR CURVE.. IOWA 70-R3						
PROBABLE RETIREMENT YEAR.. 12-2011						
NET SALVAGE PERCENT.. -7						
1970	126,668.79	135,536	135,536			
1976	6,502.08	6,957	6,957			
1982	1,042.39	1,115	1,115			
1984	22,372.87	23,939	23,939			
1989	45,180.76	48,343	48,343			
1990	7,688.44	8,227	8,227			
2004	6,273.01	6,712	6,712			
	215,728.34	230,829	230,829			

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ACCOUNT 345 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
DUNLAP - WIND						
INTERIM SURVIVOR CURVE.. IOWA 60-R3						
PROBABLE RETIREMENT YEAR.. 12-2040						
NET SALVAGE PERCENT.. -1						
2010	12,134,187.59	609,100	699,375	11,556,155	28.49	405,621
2011	161,510.00	2,809	3,225	159,900	28.54	5,603
	12,295,697.59	611,909	702,600	11,716,055		411,224
FOOTE CREEK - WIND						
INTERIM SURVIVOR CURVE.. IOWA 60-R3						
PROBABLE RETIREMENT YEAR.. 12-2029						
NET SALVAGE PERCENT.. -1						
1998	2,859,205.55	1,242,157	1,426,257	1,461,541	17.62	82,948
	2,859,205.55	1,242,157	1,426,257	1,461,541		82,948
GLENROCK - WIND						
INTERIM SURVIVOR CURVE.. IOWA 60-R3						
PROBABLE RETIREMENT YEAR.. 12-2038						
NET SALVAGE PERCENT.. -1						
2008	11,042,511.00	1,290,841	1,482,156	9,670,780	26.51	364,797
2009	17,405,151.38	1,501,264	1,723,766	15,855,437	26.56	596,967
2010	147,227.31	7,887	9,056	139,644	26.60	5,250
2011	794,349.83	14,489	16,636	785,657	26.64	29,492
	29,389,239.52	2,814,481	3,231,614	26,451,518		996,506
GOODNOE HILLS - WIND						
INTERIM SURVIVOR CURVE.. IOWA 60-R3						
PROBABLE RETIREMENT YEAR.. 12-2038						
NET SALVAGE PERCENT.. -1						
2008	8,682,434.00	1,014,954	1,165,380	7,603,878	26.51	286,831
2009	494,679.02	42,668	48,992	450,634	26.56	16,967
2011	496,494.77	9,056	10,398	491,062	26.64	18,433
	9,673,607.79	1,066,678	1,224,770	8,545,574		322,231

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ACCOUNT 345 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HIGH PLAINS / MCFADDEN - WIND						
INTERIM SURVIVOR CURVE.. IOWA 60-R3						
PROBABLE RETIREMENT YEAR.. 12-2039						
NET SALVAGE PERCENT.. -1						
2009	14,585,533.32	1,218,580	1,399,186	13,332,203	27.50	484,807
2011	161,510.00	2,904	3,334	159,791	27.59	5,792
	14,747,043.32	1,221,484	1,402,520	13,491,994		490,599
LEANING JUNIPER - WIND						
INTERIM SURVIVOR CURVE.. IOWA 60-R3						
PROBABLE RETIREMENT YEAR.. 12-2036						
NET SALVAGE PERCENT.. -1						
2006	8,455,218.89	1,549,541	1,779,197	6,760,574	24.54	275,492
2009	531,162.07	49,039	56,307	480,167	24.65	19,479
2011	86,802.33	1,704	1,957	85,714	24.72	3,467
	9,073,183.29	1,600,284	1,837,461	7,326,454		298,438
MARENGO - WIND						
INTERIM SURVIVOR CURVE.. IOWA 60-R3						
PROBABLE RETIREMENT YEAR.. 12-2037						
NET SALVAGE PERCENT.. -1						
2007	13,349,608.08	2,005,881	2,303,172	11,179,932	25.52	438,085
2008	5,595,546.86	675,298	775,384	4,876,119	25.57	190,697
2009	18,088.88	1,613	1,852	16,418	25.61	641
2010	745,197.73	41,057	47,142	705,508	25.65	27,505
	19,708,441.55	2,723,849	3,127,550	16,777,976		656,928



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ACCOUNT 345 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SEVEN MILE HILL - WIND						
INTERIM SURVIVOR CURVE.. IOWA 60-R3						
PROBABLE RETIREMENT YEAR.. 12-2038						
NET SALVAGE PERCENT.. -1						
2008	12,675,998.26	1,481,791	1,701,407	11,101,352	26.51	418,761
2009	195,227.41	16,839	19,335	177,845	26.56	6,696
2010	152,766.12	8,184	9,397	144,897	26.60	5,447
2011	191,089.62	3,486	4,003	188,998	26.64	7,095
	13,215,081.41	1,510,300	1,734,141	11,613,091		437,999
	249,243,221.08	37,623,139	36,571,485	219,704,665		7,483,511
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						29.4 3.00

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ACCOUNT 346 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CHEHALIS - CCCT						
INTERIM SURVIVOR CURVE.. IOWA 60-R3						
PROBABLE RETIREMENT YEAR.. 12-2043						
NET SALVAGE PERCENT.. -4						
2003	3,154,881.60	702,741	668,682	2,612,395	30.71	85,067
2011	85,003.95	1,387	1,320	87,084	31.36	2,777
	3,239,885.55	704,128	670,002	2,699,479		87,844
CURRANT CREEK - CCCT						
INTERIM SURVIVOR CURVE.. IOWA 60-R3						
PROBABLE RETIREMENT YEAR.. 12-2045						
NET SALVAGE PERCENT.. -4						
2005	2,969,761.75	506,584	520,979	2,567,573	32.67	78,591
	2,969,761.75	506,584	520,979	2,567,573		78,591
HERMISTON - CCCT						
INTERIM SURVIVOR CURVE.. IOWA 60-R3						
PROBABLE RETIREMENT YEAR.. 12-2036						
NET SALVAGE PERCENT.. -3						
1996	497,343.10	198,717	175,766	336,497	23.92	14,068
	497,343.10	198,717	175,766	336,497		14,068
LAKE SIDE - CCCT						
INTERIM SURVIVOR CURVE.. IOWA 60-R3						
PROBABLE RETIREMENT YEAR.. 12-2047						
NET SALVAGE PERCENT.. -4						
2007	3,151,909.27	372,412	204,884	3,073,102	34.64	88,715
	3,151,909.27	372,412	204,884	3,073,102		88,715

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ACCOUNT 346 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
LITTLE MOUNTAIN						
INTERIM SURVIVOR CURVE.. IOWA 60-R3						
PROBABLE RETIREMENT YEAR.. 12-2011						
NET SALVAGE PERCENT.. -7						
1970	11,813.11	12,640	12,640			
	11,813.11	12,640	12,640			
DUNLAP - WIND						
INTERIM SURVIVOR CURVE.. IOWA 60-R3						
PROBABLE RETIREMENT YEAR.. 12-2040						
NET SALVAGE PERCENT.. 0						
2010	149,130.71	7,412	8,511	140,620	28.49	4,936
	149,130.71	7,412	8,511	140,620		4,936
GLENROCK - WIND						
INTERIM SURVIVOR CURVE.. IOWA 60-R3						
PROBABLE RETIREMENT YEAR.. 12-2038						
NET SALVAGE PERCENT.. 0						
2008	497,663.00	57,600	66,137	431,526	26.51	16,278
2009	659,497.00	56,321	64,668	594,829	26.56	22,396
	1,157,160.00	113,921	130,805	1,026,355		38,674
GOODNOE HILLS - WIND						
INTERIM SURVIVOR CURVE.. IOWA 60-R3						
PROBABLE RETIREMENT YEAR.. 12-2038						
NET SALVAGE PERCENT.. 0						
2008	172,301.00	19,942	22,898	149,403	26.51	5,636
	172,301.00	19,942	22,898	149,403		5,636

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ACCOUNT 346 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HIGH PLAINS / MCFADDEN - WIND						
INTERIM SURVIVOR CURVE.. IOWA 60-R3						
PROBABLE RETIREMENT YEAR.. 12-2039						
NET SALVAGE PERCENT.. 0						
2009	113,708.50	9,406	10,800	102,908	27.50	3,742
	113,708.50	9,406	10,800	102,908		3,742
LEANING JUNIPER - WIND						
INTERIM SURVIVOR CURVE.. IOWA 60-R3						
PROBABLE RETIREMENT YEAR.. 12-2036						
NET SALVAGE PERCENT.. -1						
2006	81,035.73	14,851	17,052	64,794	24.54	2,640
	81,035.73	14,851	17,052	64,794		2,640
MARENGO - WIND						
INTERIM SURVIVOR CURVE.. IOWA 60-R3						
PROBABLE RETIREMENT YEAR.. 12-2037						
NET SALVAGE PERCENT.. -1						
2007	162,842.68	24,468	28,094	136,377	25.52	5,344
2008	174,276.00	21,032	24,149	151,870	25.57	5,939
	337,118.68	45,500	52,243	288,247		11,283
SEVEN MILE HILL - WIND						
INTERIM SURVIVOR CURVE.. IOWA 60-R3						
PROBABLE RETIREMENT YEAR.. 12-2038						
NET SALVAGE PERCENT.. 0						
2008	489,933.22	56,705	65,109	424,824	26.51	16,025
2011	25,836.35	467	536	25,300	26.64	950
	515,769.57	57,172	65,645	450,125		16,975
	12,396,936.97	2,062,685	1,892,225	10,899,103		353,104
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						30.9 2.85



III-1045

TRANSMISSION PLANT



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ACCOUNT 350.2 LAND RIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 75-R4						
NET SALVAGE PERCENT.. 0						
1907	2,235.74	2,174	2,236			
1908	2,569.22	2,490	2,569			
1909	5,358.13	5,177	5,358			
1910	60.74	58	61			
1911	12,345.02	11,848	12,345			
1912	5,125.84	4,903	5,126			
1913	31,870.51	30,379	31,871			
1914	5,935.95	5,638	5,936			
1915	4,690.00	4,439	4,690			
1916	17,544.69	16,543	17,545			
1917	75,223.79	70,670	75,224			
1918	210.70	197	211			
1919	4,775.09	4,452	4,775			
1920	3,861.89	3,587	3,862			
1921	3,088.94	2,858	3,089			
1922	2,713.59	2,500	2,714			
1923	12,048.23	11,057	12,048			
1924	3,722.82	3,402	3,723			
1925	3,676.76	3,346	3,677			
1926	1,860.71	1,686	1,861			
1927	20,481.70	18,472	20,482			
1928	1,279.94	1,149	1,280			
1929	1,727.13	1,543	1,727			
1930	599.82	533	600			
1931	285.12	252	285			
1932	762.82	670	763			
1933	277.50	242	276	2	9.47	
1934	1,196.67	1,039	1,184	13	9.88	1
1935	1,784.76	1,540	1,755	30	10.30	3
1936	848.77	727	828	21	10.75	2
1937	1,298.17	1,104	1,258	40	11.21	4
1938	690.87	583	664	27	11.70	2
1939	831.94	697	794	38	12.21	3
1940	775.02	643	733	42	12.74	3
1941	11,195.36	9,212	10,498	697	13.29	52
1942	492.95	402	458	35	13.86	3
1943	7,417.04	5,987	6,823	594	14.46	41
1944	29,408.10	23,499	26,779	2,629	15.07	174
1945	7,488.30	5,921	6,747	741	15.70	47
1946	311,849.14	243,907	277,950	33,899	16.34	2,075
1947	9,309.58	7,199	8,204	1,106	17.00	65
1948	14,651.02	11,199	12,762	1,889	17.67	107



PACIFICORP

ACCOUNT 350.2 LAND RIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 75-R4						
NET SALVAGE PERCENT.. 0						
1949	18,308.82	13,829	15,759	2,550	18.35	139
1950	125,609.49	93,739	106,822	18,787	19.03	987
1951	137,813.69	101,559	115,734	22,080	19.73	1,119
1952	137,034.51	99,688	113,602	23,433	20.44	1,146
1953	371,822.66	266,969	304,231	67,592	21.15	3,196
1954	580,020.42	410,811	468,149	111,871	21.88	5,113
1955	208,705.35	145,787	166,135	42,570	22.61	1,883
1956	460,368.80	316,978	361,220	99,149	23.36	4,244
1957	337,617.70	229,084	261,058	76,560	24.11	3,175
1958	299,603.05	200,216	228,161	71,442	24.88	2,871
1959	513,739.63	338,041	385,222	128,518	25.65	5,010
1960	256,474.53	166,060	189,238	67,237	26.44	2,543
1961	506,471.72	322,587	367,611	138,861	27.23	5,100
1962	2,206,590.88	1,381,613	1,574,449	632,142	28.04	22,544
1963	669,868.95	412,190	469,721	200,148	28.85	6,938
1964	330,018.11	199,420	227,254	102,764	29.68	3,462
1965	254,857.09	151,181	172,282	82,575	30.51	2,706
1966	697,759.05	406,096	462,776	234,983	31.35	7,495
1967	137,496.41	78,446	89,395	48,101	32.21	1,493
1968	580,609.01	324,601	369,907	210,702	33.07	6,371
1969	459,033.21	251,307	286,383	172,650	33.94	5,087
1970	460,405.54	246,718	281,153	179,253	34.81	5,149
1971	1,096,682.66	574,662	654,869	441,814	35.70	12,376
1972	798,223.32	408,794	465,851	332,372	36.59	9,084
1973	666,415.25	333,294	379,813	286,602	37.49	7,645
1974	511,285.22	249,507	284,331	226,954	38.40	5,910
1975	2,745,623.52	1,306,175	1,488,482	1,257,142	39.32	31,972
1976	226,012.58	104,750	119,370	106,643	40.24	2,650
1977	3,057,163.71	1,379,392	1,571,918	1,485,246	41.16	36,085
1978	306,500.52	134,453	153,219	153,282	42.10	3,641
1979	3,406,318.55	1,451,535	1,654,130	1,752,189	43.04	40,711
1980	6,751,804.45	2,792,546	3,182,310	3,569,494	43.98	81,162
1981	5,676,303.90	2,275,801	2,593,442	3,082,862	44.93	68,615
1982	2,178,435.15	845,821	963,875	1,214,560	45.88	26,473
1983	746,113.10	280,143	319,243	426,870	46.84	9,113
1984	392,981.20	142,522	162,414	230,567	47.80	4,824
1985	198,880.13	69,554	79,262	119,618	48.77	2,453
1986	1,052,313.28	354,556	404,042	648,271	49.73	13,036
1987	367,203.45	118,926	135,525	231,678	50.71	4,569
1988	354,500.88	110,225	125,609	228,892	51.68	4,429
1989	180,642.18	53,808	61,318	119,324	52.66	2,266
1990	374,347.40	106,614	121,494	252,853	53.64	4,714

PACIFICORP

ACCOUNT 350.2 LAND RIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 75-R4						
NET SALVAGE PERCENT.. 0						
1991	3,284,880.04	892,600	1,017,183	2,267,697	54.62	41,518
1992	2,314,043.41	598,574	682,119	1,631,924	55.60	29,351
1993	5,304,679.27	1,302,140	1,483,884	3,820,795	56.59	67,517
1994	860,565.25	199,883	227,781	632,784	57.58	10,990
1995	285,743.21	62,598	71,335	214,408	58.57	3,661
1996	721,080.85	148,449	169,169	551,912	59.56	9,266
1997	256,469.75	49,414	56,311	200,159	60.55	3,306
1998	452,644.31	81,236	92,574	360,070	61.54	5,851
1999	200,200.00	33,287	37,933	162,267	62.53	2,595
2000	85,890.59	13,135	14,968	70,923	63.53	1,116
2001	486,842.56	68,027	77,522	409,321	64.52	6,344
2002	265,758.50	33,592	38,281	227,478	65.52	3,472
2003	871,549.52	98,546	112,300	759,250	66.52	11,414
2004	187,922.90	18,768	21,388	166,535	67.51	2,467
2005	804,727.33	69,633	79,352	725,375	68.51	10,588
2006	1,878,249.52	137,488	156,678	1,721,572	69.51	24,767
2007	2,488,276.80	148,973	169,766	2,318,511	70.51	32,882
2008	7,351,163.33	343,079	390,964	6,960,199	71.50	97,345
2009	3,293,633.73	109,777	125,099	3,168,535	72.50	43,704
2010	62,317,094.16	1,246,342	1,420,297	60,896,797	73.50	828,528
2011	4,061,399.55	27,090	30,871	4,030,529	74.50	54,101
	139,234,363.73	25,456,553	28,994,325	110,240,039		1,762,864
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						62.5 1.27

PACIFICORP

ACCOUNT 352 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 75-R2.5						
NET SALVAGE PERCENT.. -10						
1911	407.95	392	446	3	9.47	
1912	68,233.05	65,329	74,408	648	9.72	67
1913	45,229.33	43,145	49,141	611	9.96	61
1914	184,670.25	175,456	199,840	3,297	10.22	323
1916	294.36	277	315	9	10.74	1
1917	1,614.60	1,515	1,726	50	11.01	5
1918	37,706.78	35,239	40,136	1,341	11.28	119
1919	10,782.95	10,033	11,427	434	11.56	38
1921	121.06	112	128	5	12.14	
1922	17,363.65	15,932	18,146	954	12.44	77
1923	810.67	740	843	49	12.75	4
1924	15,206.63	13,812	15,731	996	13.07	76
1925	1,134.71	1,025	1,167	81	13.39	6
1926	1,071.38	963	1,097	82	13.73	6
1928	11,250.29	9,993	11,382	993	14.44	69
1929	145.12	128	146	14	14.80	1
1931	56,210.96	48,996	55,805	6,027	15.57	387
1932	546.22	473	539	62	15.97	4
1936	240.10	202	230	34	17.69	2
1937	1,163.67	970	1,105	175	18.15	10
1938	446.16	369	420	71	18.62	4
1939	1,550.07	1,271	1,448	257	19.11	13
1940	447.71	364	415	77	19.60	4
1941	83,836.05	67,505	76,886	15,334	20.10	763
1942	1,139.80	909	1,035	219	20.62	11
1943	1,828.05	1,444	1,645	366	21.15	17
1944	556.99	435	495	118	21.69	5
1945	1,602.26	1,240	1,412	350	22.24	16
1946	2,216.07	1,697	1,933	505	22.80	22
1947	36,472.57	27,618	31,456	8,664	23.37	371
1948	6,919.66	5,181	5,901	1,711	23.95	71
1949	7,319.81	5,417	6,170	1,882	24.54	77
1950	138,321.08	101,151	115,208	36,945	25.14	1,470
1951	100,763.91	72,786	82,901	27,939	25.75	1,085
1952	36,409.23	25,969	29,578	10,472	26.37	397
1953	82,378.68	57,995	66,055	24,562	27.00	910
1954	178,021.79	123,657	140,842	54,982	27.64	1,989
1955	136,917.12	93,799	106,835	43,774	28.29	1,547
1956	51,025.71	34,463	39,252	16,876	28.95	583
1957	224,789.01	149,647	170,444	76,824	29.61	2,595
1958	235,119.40	154,214	175,646	82,985	30.28	2,741
1959	160,841.91	103,891	118,329	58,597	30.96	1,893

PACIFICORP

ACCOUNT 352 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 75-R2.5						
NET SALVAGE PERCENT.. -10						
1960	211,574.26	134,519	153,214	79,518	31.65	2,512
1961	211,156.60	132,086	150,442	81,830	32.35	2,530
1962	156,381.99	96,216	109,587	62,433	33.05	1,889
1963	213,916.75	129,389	147,371	87,937	33.76	2,605
1964	189,888.61	112,850	128,533	80,344	34.48	2,330
1965	208,033.79	121,405	138,277	90,560	35.21	2,572
1966	141,817.84	81,245	92,536	63,464	35.94	1,766
1967	262,804.98	147,702	168,229	120,856	36.68	3,295
1968	298,891.28	164,696	187,584	141,196	37.43	3,772
1969	183,648.83	99,175	112,958	89,056	38.18	2,333
1970	297,581.18	157,385	179,257	148,082	38.94	3,803
1971	459,686.06	237,996	271,071	234,584	39.70	5,909
1972	365,276.87	184,939	210,641	191,164	40.48	4,722
1973	583,560.88	288,779	328,911	313,006	41.26	7,586
1974	274,333.45	132,617	151,047	150,720	42.04	3,585
1975	689,759.31	325,444	370,672	388,063	42.83	9,061
1976	580,065.86	266,887	303,977	334,095	43.63	7,657
1977	1,496,235.28	670,852	764,082	881,777	44.43	19,846
1978	574,512.44	250,763	285,612	346,352	45.24	7,656
1979	667,827.00	283,559	322,966	411,644	46.05	8,939
1980	1,667,191.02	687,845	783,437	1,050,473	46.87	22,412
1981	1,544,185.12	618,292	704,218	994,386	47.70	20,847
1982	1,354,279.52	525,762	598,829	890,878	48.53	18,357
1983	280,891.09	105,588	120,262	188,718	49.37	3,823
1984	1,426,602.13	518,688	590,772	978,490	50.21	19,488
1985	4,031,228.11	1,416,021	1,612,810	2,821,541	51.05	55,270
1986	3,481,759.71	1,179,122	1,342,988	2,486,948	51.91	47,909
1987	1,096,024.28	357,504	407,187	798,440	52.76	15,133
1988	594,727.24	186,493	212,410	441,790	53.62	8,239
1989	1,598,340.50	480,808	547,627	1,210,548	54.49	22,216
1990	1,604,702.01	462,246	526,486	1,238,686	55.36	22,375
1991	1,021,543.51	281,071	320,132	803,566	56.24	14,288
1992	1,758,537.60	461,410	525,534	1,408,857	57.11	24,669
1993	2,385,420.55	594,774	677,431	1,946,532	58.00	33,561
1994	3,847,166.51	909,009	1,035,337	3,196,546	58.89	54,280
1995	1,757,795.39	392,380	446,910	1,486,665	59.78	24,869
1996	972,522.34	204,252	232,638	837,137	60.68	13,796
1997	366,050.54	72,047	82,060	320,596	61.58	5,206
1998	558,001.51	102,462	116,701	497,101	62.48	7,956
1999	1,970,611.38	335,556	382,189	1,785,484	63.39	28,167
2000	519,429.31	81,518	92,847	478,525	64.30	7,442
2001	470,213.27	67,515	76,898	440,337	65.21	6,753

PACIFICORP

ACCOUNT 352 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 75-R2.5						
NET SALVAGE PERCENT.. -10						
2002	1,328,978.43	172,896	196,924	1,264,952	66.13	19,128
2003	824,669.56	96,156	109,519	797,618	67.05	11,896
2004	3,222,827.94	331,822	377,936	3,167,175	67.98	46,590
2005	4,196,415.38	375,424	427,598	4,188,459	68.90	60,790
2006	7,503,856.10	567,892	646,814	7,607,428	69.84	108,927
2007	8,044,640.26	499,089	568,449	8,280,655	70.77	117,008
2008	14,430,901.25	698,456	795,522	15,078,469	71.70	210,299
2009	29,738,451.36	1,029,456	1,172,522	31,539,774	72.64	434,193
2010	32,110,721.88	668,642	761,565	34,560,229	73.58	469,696
2011	1,613,790.28	11,130	12,677	1,762,492	74.53	23,648
	147,332,555.11	19,965,584	22,740,260	139,325,551		2,101,439
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						66.3 1.43

PACIFICORP

ACCOUNT 353 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 57-S0						
NET SALVAGE PERCENT.. -5						
1903	933.74	946	980			
1908	2,945.00	2,882	3,092			
1911	44,290.02	42,434	46,505			
1912	115,003.43	109,377	120,754			
1913	206,255.40	194,721	216,568			
1914	69,007.38	64,666	72,458			
1915	17,676.57	16,441	18,560			
1916	18,480.47	17,059	19,404			
1917	74,931.52	68,643	78,186	492	7.27	68
1918	56,790.21	51,627	58,804	826	7.65	108
1919	14,923.46	13,459	15,330	340	8.04	42
1920	927.94	830	945	29	8.42	3
1921	21,406.96	19,003	21,645	832	8.81	94
1922	57,318.35	50,471	57,487	2,697	9.20	293
1923	50,032.06	43,695	49,769	2,765	9.59	288
1924	27,696.15	23,989	27,324	1,757	9.98	176
1925	147,182.53	126,426	144,002	10,540	10.37	1,016
1926	34,116.78	29,060	33,100	2,723	10.76	253
1927	23,504.81	19,852	22,612	2,068	11.15	185
1928	10,153.68	8,501	9,683	978	11.55	85
1929	64,475.40	53,506	60,944	6,755	11.95	565
1930	6,996.94	5,755	6,555	792	12.35	64
1931	151,539.36	123,525	140,697	18,419	12.75	1,445
1932	94,298.63	76,171	86,760	12,254	13.15	932
1933	41.44	33	38	6	13.55	
1934	6,351.43	5,036	5,736	933	13.96	67
1936	3,632.98	2,826	3,219	596	14.77	40
1937	4,059.51	3,127	3,562	700	15.18	46
1938	5,085.30	3,879	4,418	922	15.59	59
1939	1,858.57	1,404	1,599	352	16.00	22
1940	10,261.06	7,670	8,736	2,038	16.42	124
1941	37,522.08	27,758	31,617	7,781	16.84	462
1942	71,269.50	52,186	59,441	15,392	17.25	892
1943	58,362.59	42,284	48,162	13,119	17.67	742
1944	175,086.38	125,464	142,906	40,935	18.10	2,262
1945	42,297.77	29,983	34,151	10,262	18.52	554
1946	57,942.60	40,613	46,259	14,581	18.95	769
1947	172,851.40	119,786	136,439	45,055	19.38	2,325
1948	185,031.16	126,762	144,384	49,899	19.81	2,519
1949	1,039,737.82	704,064	801,942	289,783	20.24	14,317
1950	589,709.74	394,545	449,394	169,801	20.68	8,211
1951	1,100,650.32	727,676	828,837	326,846	21.11	15,483

PACIFICORP

ACCOUNT 353 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 57-S0						
NET SALVAGE PERCENT.. -5						
1952	1,016,965.14	664,105	756,428	311,385	21.55	14,449
1953	929,560.30	599,492	682,833	293,205	21.99	13,334
1954	2,426,212.14	1,544,614	1,759,345	788,178	22.44	35,124
1955	1,479,242.14	929,468	1,058,682	494,522	22.89	21,604
1956	1,654,615.57	1,025,955	1,168,582	568,764	23.34	24,369
1957	2,779,031.06	1,700,104	1,936,451	981,532	23.79	41,258
1958	4,260,013.69	2,570,820	2,928,213	1,544,801	24.24	63,729
1959	2,194,915.26	1,305,982	1,487,539	817,122	24.70	33,082
1960	2,594,164.19	1,521,555	1,733,080	990,792	25.16	39,380
1961	3,637,980.52	2,102,271	2,394,527	1,425,353	25.63	55,613
1962	3,463,014.21	1,971,820	2,245,941	1,390,224	26.09	53,286
1963	3,352,057.13	1,879,639	2,140,945	1,378,715	26.56	51,909
1964	3,059,510.32	1,688,515	1,923,251	1,289,235	27.04	47,679
1965	2,210,834.88	1,201,011	1,367,975	953,402	27.51	34,657
1966	3,935,503.06	2,103,123	2,395,497	1,736,781	27.99	62,050
1967	3,388,899.34	1,780,418	2,027,930	1,530,414	28.48	53,736
1968	4,138,970.10	2,137,105	2,434,204	1,911,715	28.97	65,989
1969	3,540,281.10	1,796,048	2,045,733	1,671,562	29.46	56,740
1970	6,390,181.73	3,184,151	3,626,809	3,082,882	29.95	102,934
1971	7,110,494.25	3,477,597	3,961,050	3,504,969	30.45	115,106
1972	7,504,148.54	3,601,023	4,101,634	3,777,722	30.95	122,059
1973	8,728,875.30	4,106,705	4,677,616	4,487,703	31.46	142,648
1974	2,743,316.61	1,264,877	1,440,719	1,439,763	31.97	45,035
1975	7,358,339.59	3,322,290	3,784,152	3,942,105	32.49	121,333
1976	17,364,356.40	7,673,726	8,740,521	9,492,053	33.01	287,551
1977	20,555,259.07	8,883,140	10,118,067	11,464,955	33.54	341,829
1978	19,108,053.30	8,071,127	9,193,169	10,870,287	34.07	319,057
1979	7,285,124.38	3,006,054	3,423,953	4,225,428	34.60	122,122
1980	19,791,995.71	7,969,950	9,077,926	11,703,669	35.14	333,058
1981	9,621,988.48	3,777,140	4,302,235	5,800,853	35.69	162,534
1982	32,833,544.14	12,556,220	14,301,776	20,173,445	36.24	556,662
1983	9,458,291.93	3,519,520	4,008,801	5,922,406	36.80	160,935
1984	18,480,205.03	6,682,618	7,611,630	11,792,585	37.37	315,563
1985	12,910,098.50	4,532,858	5,163,012	8,392,591	37.94	221,207
1986	14,943,093.44	5,089,760	5,797,334	9,892,914	38.51	256,892
1987	11,921,292.43	3,930,951	4,477,429	8,039,928	39.10	205,625
1988	13,344,562.90	4,255,101	4,846,642	9,165,149	39.69	230,918
1989	16,011,571.64	4,928,650	5,613,827	11,198,323	40.29	277,943
1990	28,743,597.88	8,524,862	9,709,981	20,470,797	40.90	500,508
1991	50,173,784.07	14,316,462	16,306,725	36,375,748	41.51	876,313
1992	40,362,504.90	11,048,630	12,584,602	29,796,028	42.14	707,072
1993	47,440,130.78	12,435,600	14,164,387	35,647,750	42.77	833,476

PACIFICORP

ACCOUNT 353 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 57-S0						
NET SALVAGE PERCENT.. -5						
1994	56,945,302.81	14,245,579	16,225,988	43,566,580	43.42	1,003,376
1995	23,114,731.97	5,505,513	6,270,885	17,999,584	44.07	408,432
1996	12,099,659.48	2,734,801	3,114,991	9,589,651	44.73	214,390
1997	10,756,282.78	2,296,429	2,615,677	8,678,420	45.41	191,113
1998	13,332,462.83	2,679,425	3,051,916	10,947,170	46.09	237,517
1999	21,632,317.53	4,068,520	4,634,122	18,079,811	46.79	386,403
2000	15,842,611.05	2,772,512	3,157,944	13,476,798	47.50	283,722
2001	20,413,062.89	3,297,792	3,756,248	17,677,468	48.23	366,524
2002	29,076,656.94	4,301,135	4,899,075	25,631,415	48.97	523,411
2003	42,236,698.11	5,664,195	6,451,627	37,896,906	49.72	762,206
2004	49,914,005.24	5,985,712	6,817,841	45,591,865	50.49	902,988
2005	47,107,388.44	4,963,588	5,653,622	43,809,136	51.28	854,312
2006	57,690,898.87	5,217,969	5,943,367	54,632,077	52.09	1,048,802
2007	50,977,224.80	3,831,397	4,364,035	49,162,051	52.92	928,988
2008	120,987,669.35	7,176,323	8,173,969	118,863,084	53.78	2,210,173
2009	147,272,113.72	6,347,796	7,230,262	147,405,457	54.66	2,696,770
2010	269,514,027.91	7,100,212	8,087,277	274,902,452	55.57	4,946,958
2011	121,520,270.38	1,097,328	1,249,878	126,346,406	56.51	2,235,824
	1,595,552,604.69	271,545,418	309,282,881	1,366,047,354		28,382,788
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						48.1 1.78



PACIFICORP

ACCOUNT 353.7 SUPERVISORY EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 20-R2						
NET SALVAGE PERCENT.. 0						
1956	6,278.49	6,278	6,278			
1959	776.62	777	777			
1961	9,052.63	9,053	9,053			
1962	6,642.07	6,642	6,642			
1966	16,300.65	16,301	16,301			
1969	2,601.85	2,602	2,602			
1970	137,187.82	137,188	137,188			
1972	10,616.62	10,617	10,617			
1973	3,440.34	3,440	3,440			
1974	71,880.40	71,880	71,880			
1975	28,386.54	28,159	28,387			
1976	60,468.43	59,199	60,468			
1977	320,846.23	309,777	320,846			
1978	50,788.47	48,351	50,788			
1979	127,934.20	119,938	127,934			
1980	63,943.49	59,052	63,943			
1981	20,023.84	18,202	20,024			
1982	264,630.19	236,712	264,630			
1983	40,559.24	35,672	40,559			
1984	235,904.16	203,939	234,971	933	2.71	344
1985	211,648.20	179,795	207,153	4,495	3.01	1,493
1986	847,149.88	705,676	813,053	34,097	3.34	10,209
1987	374,912.25	305,928	352,478	22,434	3.68	6,096
1988	341,668.04	272,480	313,941	27,727	4.05	6,846
1989	287,251.30	223,482	257,487	29,764	4.44	6,704
1990	469,081.74	355,329	409,396	59,686	4.85	12,306
1991	556,302.11	408,882	471,098	85,204	5.30	16,076
1992	190,359.46	135,441	156,050	34,309	5.77	5,946
1993	1,585,682.74	1,087,778	1,253,296	332,387	6.28	52,928
1994	569,649.24	375,684	432,849	136,800	6.81	20,088
1995	960,802.02	606,266	698,517	262,285	7.38	35,540
1996	657,356.47	395,400	455,565	201,791	7.97	25,319
1997	183,431.67	104,648	120,571	62,861	8.59	7,318
1998	309,173.83	166,336	191,646	117,528	9.24	12,719
1999	203,306.44	102,568	118,175	85,131	9.91	8,590
2000	280,150.98	131,671	151,706	128,445	10.60	12,117
2001	544,402.29	236,271	272,222	272,180	11.32	24,044
2002	854,596.52	339,275	390,900	463,697	12.06	38,449
2003	938,295.67	336,848	388,103	550,193	12.82	42,917
2004	602,394.90	192,766	222,098	380,297	13.60	27,963
2005	852,554.46	238,715	275,038	577,516	14.40	40,105
2006	408,412.24	97,611	112,464	295,948	15.22	19,445

PACIFICORP

ACCOUNT 353.7 SUPERVISORY EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 20-R2						
NET SALVAGE PERCENT.. 0						
2007	507,827.29	100,042	115,265	392,562	16.06	24,443
2008	937,527.28	144,848	166,888	770,639	16.91	45,573
2009	1,815,515.55	202,430	233,232	1,582,284	17.77	89,042
2010	559,330.51	37,755	43,500	515,831	18.65	27,658
2011	186,566.79	4,198	4,837	181,730	19.55	9,296
	17,713,612.15	8,871,902	10,104,856	7,608,756		629,574
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 12.1						3.55

PACIFICORP

ACCOUNT 354 TOWERS AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 68-R4						
NET SALVAGE PERCENT.. -10						
1946	5,428.93	4,989	5,682	290	11.19	26
1949	47,817.18	42,644	48,570	4,029	12.87	313
1952	8,048.01	6,934	7,898	955	14.74	65
1953	982,012.80	835,578	951,701	128,513	15.40	8,345
1954	226,530.28	190,296	216,742	32,441	16.07	2,019
1955	23,849.40	19,772	22,520	3,714	16.75	222
1956	72,065.67	58,941	67,132	12,140	17.44	696
1958	623,851.18	496,005	564,936	121,300	18.85	6,435
1959	358,726.43	281,037	320,094	74,505	19.57	3,807
1960	190,626.87	147,091	167,533	42,157	20.30	2,077
1961	197,430.67	149,978	170,821	46,353	21.04	2,203
1962	685,978.00	512,666	583,913	170,663	21.80	7,829
1963	745,916.94	548,297	624,495	196,014	22.56	8,689
1964	478,046.58	345,358	393,353	132,498	23.34	5,677
1965	240,396.32	170,638	194,352	70,084	24.12	2,906
1966	3,777,052.92	2,632,164	2,997,964	1,156,794	24.92	46,420
1967	574,073.17	392,541	447,094	184,386	25.73	7,166
1968	1,025,646.15	687,712	783,285	344,926	26.55	12,992
1969	73,022.86	47,982	54,650	25,675	27.38	938
1970	88,088.56	56,685	64,563	32,334	28.22	1,146
1971	2,170.84	1,367	1,557	831	29.07	29
1972	158,489.85	97,604	111,168	63,171	29.93	2,111
1973	111,402.75	67,038	76,354	46,189	30.80	1,500
1974	1,282,960.41	753,780	858,535	552,721	31.68	17,447
1975	29,006,750.67	16,629,512	18,940,564	12,966,862	32.56	398,245
1976	13,116,551.17	7,328,663	8,347,149	6,081,057	33.46	181,741
1977	5,047,122.31	2,746,548	3,128,244	2,423,591	34.36	70,535
1978	20,807,131.96	11,016,378	12,547,356	10,340,489	35.27	293,181
1979	15,094,226.75	7,767,021	8,846,427	7,757,222	36.19	214,347
1980	41,018,662.35	20,490,134	23,337,708	21,782,821	37.12	586,822
1981	88,795,691.70	43,020,092	48,998,720	48,676,541	38.05	1,279,278
1982	38,731,281.45	18,175,893	20,701,850	21,902,560	38.99	561,748
1983	12,904,590.89	5,859,575	6,673,897	7,521,153	39.93	188,358
1984	8,088,850.17	3,548,595	4,041,754	4,855,981	40.88	118,786
1986	1,407,613.42	574,044	653,821	894,554	42.79	20,906
1987	2,333,211.58	914,892	1,042,037	1,524,496	43.76	34,838
1988	400,264.47	150,734	171,682	268,609	44.72	6,006
1989	292,152.58	105,389	120,035	201,333	45.70	4,406
1990	34,294,543.85	11,833,264	13,477,767	24,246,231	46.67	519,525
1991	119,104.33	39,207	44,656	86,359	47.65	1,812
1992	9,096,112.64	2,850,130	3,246,221	6,759,503	48.63	138,999
1993	12,449,319.37	3,703,473	4,218,156	9,476,095	49.61	191,012

PACIFICORP

ACCOUNT 354 TOWERS AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 68-R4						
NET SALVAGE PERCENT.. -10						
1994	467,097.22	131,550	149,832	363,975	50.59	7,195
1995	865,929.91	230,006	261,971	690,552	51.58	13,388
1996	272,030.96	67,899	77,335	221,899	52.57	4,221
1997	1,174,401.49	274,516	312,666	979,176	53.55	18,285
1998	711,442.05	154,788	176,299	606,287	54.55	11,114
1999	2,904,776.33	585,498	666,866	2,528,388	55.54	45,524
2000	2,341,286.09	434,421	494,794	2,080,621	56.53	36,806
2001	7,992,417.31	1,353,652	1,541,773	7,249,886	57.53	126,019
2002	1,960,992.56	300,720	342,512	1,814,580	58.52	31,008
2003	8,044,325.47	1,103,529	1,256,890	7,591,868	59.52	127,552
2004	6,889,146.61	834,723	950,727	6,627,334	60.51	109,525
2005	9,070,606.45	952,269	1,084,609	8,893,058	61.51	144,579
2006	2,674,751.87	237,555	270,569	2,671,658	62.51	42,740
2007	44,699,110.98	3,246,631	3,697,825	45,471,197	63.51	715,969
2008	16,956,068.83	960,002	1,093,416	17,558,260	64.50	272,221
2009	56,437,826.52	2,282,120	2,599,273	59,482,336	65.50	908,127
2010	469,472,952.44	11,392,231	12,975,442	503,444,806	66.50	7,570,599
2011	6,864,961.28	55,503	63,216	7,488,241	67.50	110,937
	984,782,938.80	189,898,254	216,288,971	866,972,262		15,247,412
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						56.9 1.55

PACIFICORP

ACCOUNT 355 POLES AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R2						
NET SALVAGE PERCENT.. -40						
1946	121,446.11	129,984	148,048	21,977	14.13	1,555
1947	3,293.81	3,492	3,977	634	14.56	44
1948	13,761.76	14,453	16,462	2,804	14.99	187
1949	15,525.70	16,143	18,386	3,350	15.44	217
1950	44,665.86	45,961	52,348	10,184	15.90	641
1951	66,524.87	67,740	77,154	15,981	16.36	977
1952	61,643.80	62,079	70,706	15,595	16.84	926
1953	2,006,018.02	1,997,717	2,275,346	533,079	17.32	30,778
1954	1,521,695.59	1,497,653	1,705,786	424,588	17.82	23,826
1955	1,265,963.39	1,231,198	1,402,301	370,048	18.32	20,199
1956	1,188,842.21	1,141,764	1,300,438	363,941	18.84	19,317
1957	2,821,190.95	2,675,228	3,047,012	902,655	19.36	46,625
1958	1,573,100.03	1,471,890	1,676,443	525,897	19.90	26,427
1959	1,493,320.77	1,378,428	1,569,992	520,657	20.44	25,472
1960	2,881,969.86	2,622,593	2,987,062	1,047,696	21.00	49,890
1961	3,889,908.48	3,489,007	3,973,885	1,471,987	21.56	68,274
1962	3,424,354.77	3,025,075	3,445,479	1,348,618	22.14	60,913
1963	4,366,892.79	3,798,594	4,326,496	1,787,154	22.72	78,660
1964	5,832,724.56	4,993,395	5,687,342	2,478,472	23.31	106,327
1965	2,431,015.92	2,046,580	2,330,999	1,072,423	23.92	44,834
1966	2,637,884.13	2,183,213	2,486,621	1,206,417	24.53	49,181
1967	1,093,557.12	889,239	1,012,819	518,161	25.15	20,603
1968	4,534,720.12	3,620,802	4,123,995	2,224,613	25.78	86,292
1969	2,834,803.69	2,221,811	2,530,583	1,438,142	26.41	54,454
1970	1,997,059.18	1,534,940	1,748,255	1,047,628	27.06	38,715
1971	14,715,664.38	11,087,341	12,628,181	7,973,749	27.71	287,757
1972	4,536,762.11	3,347,223	3,812,396	2,539,071	28.38	89,467
1973	3,194,526.05	2,306,965	2,627,571	1,844,765	29.05	63,503
1974	1,826,286.59	1,289,906	1,469,168	1,087,633	29.73	36,584
1975	6,131,361.20	4,231,866	4,819,981	3,763,925	30.42	123,732
1976	5,739,282.91	3,868,851	4,406,517	3,628,479	31.11	116,634
1977	7,700,020.56	5,064,781	5,768,648	5,011,381	31.81	157,541
1978	5,224,243.56	3,349,785	3,815,314	3,498,627	32.52	107,584
1979	4,268,311.52	2,665,134	3,035,516	2,940,120	33.24	88,451
1980	7,186,484.02	4,364,797	4,971,386	5,089,692	33.97	149,829
1981	10,802,508.25	6,377,131	7,263,380	7,860,132	34.70	226,517
1982	10,222,792.92	5,858,294	6,672,438	7,639,472	35.44	215,561
1983	7,571,225.94	4,206,285	4,790,845	5,808,871	36.19	160,510
1984	8,297,025.45	4,464,314	5,084,733	6,531,103	36.94	176,803
1985	7,930,513.21	4,126,547	4,700,025	6,402,693	37.70	169,833
1986	16,236,220.33	8,156,460	9,289,987	13,440,721	38.47	349,382
1987	6,326,883.06	3,063,236	3,488,943	5,368,693	39.25	136,782

PACIFICORP

ACCOUNT 355 POLES AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R2						
NET SALVAGE PERCENT.. -40						
1988	6,115,925.50	2,849,789	3,245,833	5,316,463	40.03	132,812
1989	6,522,248.89	2,920,415	3,326,274	5,804,874	40.81	142,241
1990	6,317,437.25	2,710,812	3,087,541	5,756,871	41.61	138,353
1991	25,386,181.09	10,419,453	11,867,475	23,673,179	42.41	558,198
1992	17,048,166.44	6,678,824	7,607,000	16,260,433	43.21	376,312
1993	27,373,450.94	10,206,520	11,624,950	26,697,881	44.02	606,494
1994	23,225,971.89	8,215,909	9,357,698	23,158,663	44.84	516,473
1995	19,595,362.59	6,551,945	7,462,488	19,971,020	45.67	437,290
1996	13,338,201.24	4,204,708	4,789,049	13,884,433	46.49	298,654
1997	11,732,153.54	3,468,470	3,950,493	12,474,522	47.33	263,565
1998	12,940,572.50	3,572,090	4,068,514	14,048,288	48.17	291,640
1999	17,553,999.56	4,501,513	5,127,101	19,448,498	49.01	396,827
2000	13,397,822.45	3,166,736	3,606,827	15,150,124	49.87	303,792
2001	15,855,638.50	3,433,348	3,910,490	18,287,404	50.72	360,556
2002	23,615,966.11	4,639,640	5,284,424	27,777,929	51.58	538,541
2003	29,502,271.88	5,197,179	5,919,446	35,383,735	52.45	674,618
2004	14,470,462.45	2,255,395	2,568,834	17,689,813	53.32	331,767
2005	14,796,536.10	2,002,534	2,280,832	18,434,319	54.20	340,117
2006	13,919,691.84	1,597,981	1,820,057	17,667,512	55.08	320,761
2007	30,516,358.34	2,876,533	3,276,294	39,446,608	55.96	704,907
2008	24,877,124.93	1,828,469	2,082,577	32,745,398	56.85	575,996
2009	22,235,399.62	1,167,358	1,329,589	29,799,970	57.75	516,017
2010	47,462,892.94	1,506,377	1,715,722	64,732,328	58.64	1,103,894
2011	32,590,485.97	342,200	389,757	45,236,923	59.55	759,646

646,422,318.11 216,302,093 246,362,229 658,629,016 14,201,275

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 46.4 2.20

PACIFICORP

ACCOUNT 356 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R3						
NET SALVAGE PERCENT.. -30						
1946	1,063,043.90	1,157,154	1,317,967	63,990	9.76	6,556
1947	10,101.89	10,911	12,427	705	10.15	69
1948	6,403.79	6,860	7,813	512	10.56	48
1949	38,427.68	40,814	46,486	3,470	10.98	316
1950	290,269.21	305,529	347,989	29,361	11.42	2,571
1951	123,538.72	128,829	146,733	13,867	11.87	1,168
1952	192,049.44	198,316	225,877	23,787	12.34	1,928
1953	6,035,792.22	6,168,706	7,025,989	820,541	12.83	63,955
1954	2,675,152.10	2,705,058	3,080,988	396,710	13.33	29,761
1955	1,760,832.62	1,760,694	2,005,383	283,699	13.85	20,484
1956	1,826,676.31	1,805,540	2,056,461	318,218	14.38	22,129
1957	4,571,089.11	4,463,765	5,084,107	858,309	14.93	57,489
1958	2,681,209.19	2,585,702	2,945,045	540,527	15.49	34,895
1959	2,307,392.87	2,196,225	2,501,441	498,170	16.07	31,000
1960	3,245,087.94	3,047,232	3,470,715	747,899	16.66	44,892
1961	5,019,753.75	4,647,393	5,293,255	1,232,425	17.27	71,362
1962	4,886,507.34	4,458,347	5,077,937	1,274,523	17.89	71,242
1963	4,818,804.00	4,329,797	4,931,522	1,332,923	18.53	71,933
1964	5,613,635.98	4,964,862	5,654,843	1,642,884	19.18	85,656
1965	2,743,952.27	2,387,592	2,719,403	847,735	19.84	42,729
1966	3,891,757.79	3,329,870	3,792,632	1,266,653	20.51	61,758
1967	1,382,934.78	1,162,881	1,324,490	473,325	21.19	22,337
1968	6,439,025.09	5,316,838	6,055,735	2,314,998	21.89	105,756
1969	3,539,574.17	2,868,220	3,266,825	1,334,621	22.60	59,054
1970	4,151,143.45	3,299,034	3,757,510	1,638,976	23.32	70,282
1971	14,863,589.40	11,577,562	13,186,530	6,136,136	24.05	255,141
1972	5,302,671.44	4,045,297	4,607,484	2,285,989	24.79	92,214
1973	5,653,416.95	4,222,254	4,809,033	2,540,409	25.53	99,507
1974	3,075,325.68	2,246,153	2,558,307	1,439,616	26.29	54,759
1975	27,953,816.87	19,950,639	22,723,238	13,616,724	27.06	503,205
1976	11,085,737.93	7,724,542	8,798,044	5,613,415	27.84	201,631
1977	10,068,141.36	6,843,104	7,794,110	5,294,474	28.63	184,927
1978	11,966,660.73	7,928,762	9,030,645	6,526,014	29.42	221,822
1979	12,141,279.46	7,831,380	8,919,730	6,863,933	30.23	227,057
1980	30,341,220.93	19,038,236	21,684,035	17,759,552	31.04	572,151
1981	65,298,033.71	39,812,211	45,345,030	39,542,414	31.86	1,241,130
1982	30,660,949.67	18,142,728	20,664,076	19,195,159	32.69	587,187
1983	13,983,367.63	8,019,755	9,134,284	9,044,094	33.53	269,731
1984	8,704,660.32	4,831,957	5,503,468	5,812,590	34.38	169,069
1985	2,659,153.37	1,427,112	1,625,442	1,831,457	35.23	51,986
1986	9,925,608.29	5,141,961	5,856,554	7,046,737	36.09	195,255
1987	5,976,969.41	2,983,703	3,398,357	4,371,703	36.96	118,282

PACIFICORP

ACCOUNT 356 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R3						
NET SALVAGE PERCENT.. -30						
1988	3,818,053.27	1,833,158	2,087,917	2,875,552	37.84	75,992
1989	7,102,093.44	3,274,569	3,729,645	5,503,076	38.72	142,125
1990	28,741,050.50	12,697,193	14,461,759	22,901,607	39.61	578,177
1991	24,841,948.78	10,490,233	11,948,092	20,346,441	40.51	502,257
1992	20,267,703.59	8,163,405	9,297,897	17,050,118	41.41	411,739
1993	43,076,514.05	16,501,363	18,794,606	37,204,862	42.32	879,132
1994	13,706,277.97	4,977,147	5,668,836	12,149,325	43.24	280,974
1995	12,939,702.96	4,440,906	5,058,072	11,763,542	44.16	266,385
1996	7,755,266.50	2,507,053	2,855,465	7,226,381	45.08	160,301
1997	9,041,628.38	2,738,709	3,119,315	8,634,802	46.02	187,632
1998	10,199,089.62	2,881,539	3,281,995	9,976,822	46.96	212,454
1999	11,141,322.27	2,920,932	3,326,863	11,156,856	47.90	232,920
2000	8,543,496.59	2,063,929	2,350,759	8,755,787	48.85	179,238
2001	12,093,066.92	2,672,568	3,043,983	12,677,004	49.80	254,558
2002	13,536,705.42	2,713,040	3,090,079	14,507,638	50.75	285,865
2003	22,032,038.39	3,957,417	4,507,391	24,134,259	51.71	466,723
2004	17,619,064.35	2,794,384	3,182,728	19,722,056	52.68	374,375
2005	17,276,984.87	2,380,769	2,711,631	19,748,449	53.64	368,166
2006	12,456,830.05	1,452,105	1,653,908	14,539,971	54.62	266,202
2007	45,094,091.92	4,308,740	4,907,538	53,714,781	55.59	966,267
2008	26,310,222.15	1,960,875	2,233,384	31,969,905	56.56	565,239
2009	24,579,128.85	1,310,068	1,492,132	30,460,736	57.54	529,384
2010	132,832,997.89	4,260,087	4,852,124	167,830,773	58.52	2,867,922
2011	32,708,132.01	347,393	395,671	42,124,901	59.51	707,863

896,688,169.50 338,761,107 385,839,730 779,854,890 17,786,314

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 43.8 1.98



PACIFICORP

ACCOUNT 357 UNDERGROUND CONDUIT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R2						
NET SALVAGE PERCENT.. 0						
1953	44,934.35	31,963	36,405	8,529	17.32	492
1955	1,131.64	786	895	237	18.32	13
1960	988.23	642	731	257	21.00	12
1964	10,361.26	6,336	7,217	3,144	23.31	135
1967	17,909.15	10,402	11,848	6,061	25.15	241
1968	6,370.99	3,634	4,139	2,232	25.78	87
1977	16,325.96	7,670	8,736	7,590	31.81	239
1990	1,406.51	431	491	916	41.61	22
1997	1,838,662.89	388,270	442,229	1,396,434	47.33	29,504
1999	5,454.88	999	1,138	4,317	49.01	88
2001	349,431.75	54,047	61,558	287,874	50.72	5,676
2002	630.02	88	100	530	51.58	10
2004	1,998.58	223	254	1,745	53.32	33
2005	90,073.83	8,707	9,917	80,157	54.20	1,479
2006	807,079.63	66,181	75,378	731,702	55.08	13,284
2007	3,680.40	248	282	3,398	55.96	61
2008	2,246.08	118	134	2,112	56.85	37
2009	60,765.95	2,279	2,597	58,169	57.75	1,007
2011	166.33	1	1	165	59.55	3
	3,259,618.43	583,025	664,050	2,595,568		52,423
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						49.5 1.61

PACIFICORP

ACCOUNT 358 UNDERGROUND CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R2						
NET SALVAGE PERCENT.. -5						
1953	21,721.23	16,224	18,479	4,328	17.32	250
1955	28,165.57	20,544	23,399	6,175	18.32	337
1960	55,000.69	37,538	42,755	14,996	21.00	714
1964	312,540.23	200,674	228,562	99,605	23.31	4,273
1967	46,052.38	28,086	31,989	16,366	25.15	651
1972	143,100.55	79,185	90,190	60,066	28.38	2,116
1977	169,047.68	83,395	94,985	82,515	31.81	2,594
1981	311,923.81	138,105	157,298	170,222	34.70	4,906
1990	42,259.88	13,600	15,490	28,883	41.61	694
1992	6,120.85	1,798	2,048	4,379	43.21	101
1995	48,129.68	12,070	13,747	36,789	45.67	806
1997	1,180,119.66	261,666	298,030	941,096	47.33	19,884
1999	25,563.39	4,917	5,600	21,242	49.01	433
2000	487,728.58	86,460	98,476	413,639	49.87	8,294
2001	1,189,326.43	193,151	219,994	1,028,799	50.72	20,284
2005	156,268.37	15,862	18,066	146,016	54.20	2,694
2006	3,121,623.13	268,772	306,124	2,971,580	55.08	53,950
2007	90,854.26	6,423	7,316	88,081	55.96	1,574
2008	39,548.43	2,180	2,483	39,043	56.85	687
	7,475,094.80	1,470,650	1,675,031	6,173,819		125,242
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						49.3 1.68

PACIFICORP

ACCOUNT 359 ROADS AND TRAILS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R5						
NET SALVAGE PERCENT.. 0						
1935	1,180.07	1,104	1,180			
1940	2,369.88	2,156	2,370			
1942	1,617.00	1,451	1,617			
1946	57,800.08	50,179	57,155	645	9.23	70
1949	1,218.00	1,026	1,169	49	11.04	4
1950	8,557.52	7,128	8,119	439	11.69	38
1951	2,611.00	2,150	2,449	162	12.37	13
1952	7,911.00	6,434	7,329	582	13.07	45
1953	39,454.72	31,677	36,081	3,374	13.80	244
1954	3,271.00	2,591	2,951	320	14.55	22
1955	3,914.11	3,057	3,482	432	15.32	28
1956	1,896.00	1,460	1,663	233	16.11	14
1957	1,553.67	1,178	1,342	212	16.92	13
1958	237.27	177	202	35	17.74	2
1959	3,294.00	2,420	2,756	538	18.58	29
1960	6,085.44	4,395	5,006	1,079	19.44	56
1961	1,621.26	1,151	1,311	310	20.31	15
1962	35,494.23	24,750	28,191	7,303	21.19	345
1963	18,804.24	12,870	14,659	4,145	22.09	188
1964	5,852.08	3,929	4,475	1,377	23.00	60
1965	20,182.84	13,289	15,137	5,046	23.91	211
1968	7,914.58	4,894	5,574	2,341	26.72	88
1979	10,534.29	4,889	5,569	4,965	37.51	132
1981	1,491,052.48	649,666	739,990	751,062	39.50	19,014
1983	114,044.84	46,432	52,888	61,157	41.50	1,474
1984	48,805.55	19,174	21,840	26,966	42.50	634
1985	31,899.66	12,076	13,755	18,145	43.50	417
1986	64,712.18	23,574	26,852	37,860	44.50	851
1987	309,655.76	108,380	123,448	186,208	45.50	4,092
1992	1,337,241.47	372,515	424,306	912,935	50.50	18,078
1993	4,861,496.69	1,284,845	1,463,480	3,398,017	51.50	65,981
1994	2,225,029.94	556,257	633,594	1,591,436	52.50	30,313
1995	23,541.38	5,549	6,321	17,220	53.50	322
1997	53,502.64	11,083	12,624	40,879	55.50	737
1998	10,058.17	1,940	2,210	7,848	56.50	139
1999	23,652.77	4,224	4,811	18,842	57.50	328
2000	10,415.46	1,711	1,949	8,466	58.50	145
2001	287,908.54	43,186	49,190	238,719	59.50	4,012
2002	96,592.10	13,109	14,932	81,660	60.50	1,350
2003	30,568.07	3,712	4,228	26,340	61.50	428
2004	2,347.08	251	286	2,061	62.50	33
2005	77,049.83	7,155	8,150	68,900	63.50	1,085

PACIFICORP

ACCOUNT 359 ROADS AND TRAILS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R5						
NET SALVAGE PERCENT.. 0						
2006	97,844.06	7,688	8,756	89,088	64.50	1,381
2007	4,165.97	268	305	3,861	65.50	59
2008	10,154.56	508	579	9,576	66.50	144
2009	100,662.91	3,595	4,095	96,568	67.50	1,431
2010	21,463.91	460	524	20,940	68.50	306
2011	9,441.02	67	76	9,365	69.50	135
	11,586,681.32	3,361,780	3,828,976	7,757,705		154,506
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						50.2 1.33



III-1067

DISTRIBUTION AND GENERAL PLANT



III-1068

OREGON PROPERTY





PACIFICORP  
OREGON PROPERTY

ACCOUNT 360.2 LAND RIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-S3						
NET SALVAGE PERCENT.. 0						
1946	102,394.55	88,469	102,395			
1947	24,045.38	20,657	24,045			
1948	17,078.94	14,582	17,079			
1949	25,894.94	21,973	25,895			
1950	12,056.23	10,164	12,056			
1951	11,718.39	9,811	11,718			
1952	20,809.01	17,302	20,809			
1953	49,849.74	41,148	49,850			
1954	107,531.90	88,078	107,003	529	9.95	53
1955	21,295.53	17,304	21,022	274	10.31	27
1956	39,045.91	31,464	38,225	821	10.68	77
1957	36,584.89	29,228	35,508	1,077	11.06	97
1958	17,576.34	13,914	16,904	672	11.46	59
1959	34,364.87	26,948	32,738	1,627	11.87	137
1960	14,471.05	11,237	13,652	819	12.29	67
1961	24,970.22	19,191	23,315	1,655	12.73	130
1962	33,368.97	25,366	30,816	2,553	13.19	194
1963	32,805.77	24,658	29,956	2,850	13.66	209
1964	70,522.26	52,379	63,634	6,888	14.15	487
1965	105,539.28	77,408	94,041	11,498	14.66	784
1966	126,232.28	91,369	111,001	15,231	15.19	1,003
1967	136,274.38	97,300	118,207	18,067	15.73	1,149
1968	111,670.58	78,576	95,460	16,211	16.30	995
1969	41,381.92	28,681	34,844	6,538	16.88	387
1970	62,692.38	42,767	51,956	10,736	17.48	614
1971	89,533.05	60,053	72,957	16,576	18.11	915
1972	132,893.01	87,588	106,408	26,485	18.75	1,413
1973	152,049.21	98,390	119,531	32,518	19.41	1,675
1974	164,841.18	104,600	127,075	37,766	20.10	1,879
1975	148,423.06	92,266	112,091	36,332	20.81	1,746
1976	55,160.73	33,568	40,781	14,380	21.53	668
1977	46,675.37	27,768	33,735	12,940	22.28	581
1978	50,717.60	29,462	35,792	14,926	23.05	648
1979	46,552.99	26,375	32,042	14,511	23.84	609
1980	40,205.46	22,186	26,953	13,252	24.65	538
1981	55,921.28	30,015	36,464	19,457	25.48	764
1982	63,531.34	33,117	40,233	23,298	26.33	885
1983	37,225.08	18,822	22,866	14,359	27.19	528
1986	679,508.00	310,352	377,038	302,470	29.88	10,123
1987	60,141.50	26,462	32,148	27,994	30.80	909
1988	47,640.29	20,148	24,477	23,163	31.74	730

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OREGON PROPERTY

ACCOUNT 360.2 LAND RIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-S3						
NET SALVAGE PERCENT.. 0						
1989	74,486.24	30,228	36,723	37,763	32.68	1,156
1990	7,216.09	2,802	3,404	3,812	33.64	113
1991	11,832.38	4,387	5,330	6,502	34.61	188
1992	14,539.26	5,134	6,237	8,302	35.58	233
1993	11,099.67	3,721	4,521	6,579	36.56	180
1994	12,062.15	3,829	4,652	7,410	37.54	197
1995	43,837.05	13,127	15,948	27,889	38.53	724
1996	11,966.16	3,368	4,092	7,874	39.52	199
1997	19,013.90	5,009	6,085	12,929	40.51	319
1998	46,072.06	11,300	13,728	32,344	41.51	779
2000	28,730.95	6,007	7,298	21,433	43.50	493
2008	48,205.70	3,068	3,727	44,479	51.50	864
2009	465,122.86	21,140	25,682	439,441	52.50	8,370
2010	180,912.39	4,933	5,993	174,919	53.50	3,270
2011	172,184.86	1,565	1,901	170,284	54.50	3,124
	4,298,476.58	2,120,764	2,568,041	1,730,436		51,289
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						33.7 1.19

PACIFICORP  
OREGON PROPERTY

ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. IOWA 65-R1.5						
NET SALVAGE PERCENT.. -10						
1928	58.65	51	62	3	13.51	
1929	767.48	664	804	40	13.85	3
1930	5,240.54	4,505	5,455	310	14.20	22
1932	1,547.52	1,312	1,589	113	14.91	8
1934	628.84	525	636	56	15.64	4
1936	75.40	62	75	8	16.40	
1937	125.77	103	125	13	16.79	1
1938	78.28	63	76	10	17.19	1
1940	1,074.84	855	1,035	147	18.01	8
1941	1,635.40	1,289	1,561	238	18.43	13
1942	1,477.97	1,154	1,397	229	18.86	12
1944	23.40	18	22	4	19.75	
1946	319.05	239	289	62	20.66	3
1947	7,593.58	5,638	6,827	1,526	21.13	72
1949	11,253.31	8,172	9,896	2,483	22.09	112
1950	10,517.23	7,548	9,140	2,429	22.59	108
1951	32,725.84	23,211	28,106	7,892	23.09	342
1952	8,712.89	6,104	7,391	2,193	23.60	93
1953	22,221.21	15,373	18,615	5,828	24.12	242
1954	13,222.95	9,031	10,936	3,609	24.64	146
1955	37,329.09	25,155	30,460	10,602	25.18	421
1956	28,739.90	19,105	23,134	8,480	25.72	330
1957	47,387.99	31,060	37,611	14,516	26.27	553
1958	43,398.44	28,033	33,945	13,793	26.83	514
1959	25,274.90	16,087	19,480	8,322	27.39	304
1960	24,622.85	15,434	18,689	8,396	27.96	300
1961	16,643.68	10,269	12,435	5,873	28.54	206
1962	36,720.16	22,290	26,991	13,401	29.13	460
1963	26,372.23	15,745	19,066	9,943	29.72	335
1964	71,223.50	41,801	50,617	27,729	30.32	915
1965	40,610.14	23,414	28,352	16,319	30.93	528
1966	70,270.89	39,779	48,169	29,129	31.55	923
1967	39,060.96	21,702	26,279	16,688	32.17	519
1968	49,744.00	27,106	32,823	21,895	32.80	668
1969	65,034.18	34,745	42,073	29,465	33.43	881
1970	32,447.40	16,978	20,559	15,133	34.08	444
1971	12,775.11	6,546	7,927	6,126	34.72	176
1972	52,441.22	26,287	31,831	25,854	35.38	731
1973	19,948.03	9,776	11,838	10,105	36.04	280
1974	126,451.99	60,539	73,307	65,790	36.71	1,792
1975	78,741.75	36,805	44,567	42,049	37.38	1,125

PACIFICORP  
OREGON PROPERTY

ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R1.5						
NET SALVAGE PERCENT.. -10						
1976	86,826.97	39,585	47,934	47,576	38.06	1,250
1977	109,070.65	48,471	58,694	61,284	38.74	1,582
1978	60,036.73	25,979	31,458	34,582	39.43	877
1979	58,716.42	24,713	29,925	34,663	40.13	864
1980	123,195.80	50,391	61,019	74,496	40.83	1,825
1981	102,951.93	40,891	49,515	63,732	41.53	1,535
1982	29,591.41	11,398	13,802	18,749	42.24	444
1983	17,231.93	6,427	7,782	11,173	42.96	260
1984	18,171.74	6,556	7,939	12,050	43.68	276
1985	78,341.63	27,311	33,071	53,105	44.40	1,196
1986	239,682.19	80,595	97,593	166,057	45.13	3,680
1987	104,727.17	33,922	41,076	74,124	45.86	1,616
1988	210,031.69	65,401	79,194	151,841	46.60	3,258
1989	110,783.09	33,109	40,092	81,769	47.34	1,727
1990	594,015.46	170,091	205,964	447,453	48.08	9,306
1991	238,659.54	65,308	79,082	183,443	48.83	3,757
1992	1,506,827.95	392,963	475,840	1,181,671	49.59	23,829
1993	1,012,435.02	251,179	304,153	809,526	50.34	16,081
1994	2,438,253.11	573,562	694,528	1,987,550	51.10	38,895
1995	1,325,197.39	294,459	356,561	1,101,156	51.87	21,229
1996	127,165.40	26,599	32,209	107,673	52.64	2,045
1997	278,360.60	54,598	66,113	240,084	53.41	4,495
1998	345,787.47	63,316	76,669	303,697	54.18	5,605
1999	85,560.51	14,537	17,603	76,514	54.96	1,392
2000	142,912.13	22,395	27,118	130,085	55.74	2,334
2001	44,918.75	6,439	7,797	41,614	56.53	736
2002	69,439.73	9,025	10,928	65,456	57.32	1,142
2003	39,814.18	4,642	5,621	38,175	58.11	657
2004	91,556.31	9,436	11,426	89,286	58.91	1,516
2005	1,363,899.52	122,094	147,844	1,352,445	59.71	22,650
2006	1,276,887.47	97,028	117,492	1,287,084	60.51	21,271
2007	1,255,778.38	78,212	94,707	1,286,649	61.32	20,983
2008	1,349,538.52	65,540	79,363	1,405,129	62.13	22,616
2009	2,713,077.44	94,128	113,980	2,870,405	62.95	45,598
2010	1,072,500.53	22,321	27,028	1,152,723	63.77	18,076
2011	1,102,621.06	7,653	9,267	1,203,616	64.59	18,635
	20,889,104.38	3,554,847	4,304,577	18,673,438		336,833

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 55.4 1.61

PACIFICORP  
OREGON PROPERTY

ACCOUNT 362 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. IOWA 52-R0.5						
NET SALVAGE PERCENT.. -15						
1913	2,717.04	2,965	3,125			
1920	0.35					
1921	424.39	430	488			
1922	13,765.26	13,806	15,830			
1923	17,256.09	17,150	19,845			
1925	12,720.92	12,415	14,629			
1926	43,445.01	42,016	49,962			
1928	9,649.61	9,162	11,095	2	9.07	
1929	14,259.07	13,412	16,242	156	9.47	16
1930	19,506.85	18,175	22,010	423	9.87	43
1931	5,728.87	5,288	6,404	184	10.26	18
1934	8,733.34	7,832	9,484	559	11.45	49
1937	5,658.62	4,924	5,963	544	12.65	43
1938	5,988.39	5,158	6,246	641	13.05	49
1939	5,313.64	4,529	5,485	626	13.46	47
1940	24,551.52	20,709	25,078	3,156	13.86	228
1941	9,284.78	7,747	9,381	1,296	14.27	91
1942	36,287.57	29,950	36,269	5,462	14.68	372
1943	26,526.30	21,647	26,214	4,291	15.10	284
1944	20,207.84	16,308	19,749	3,490	15.51	225
1945	29,693.37	23,686	28,683	5,464	15.93	343
1946	41,827.39	32,968	39,924	8,177	16.36	500
1947	70,510.49	54,906	66,490	14,597	16.79	869
1948	325,728.25	250,543	303,402	71,185	17.22	4,134
1949	392,106.99	297,871	360,716	90,207	17.65	5,111
1950	474,486.68	355,836	430,910	114,750	18.09	6,343
1951	253,262.50	187,464	227,015	64,237	18.53	3,467
1952	362,412.11	264,651	320,487	96,287	18.98	5,073
1953	332,692.91	239,640	290,199	92,398	19.43	4,755
1954	237,698.56	168,848	204,471	68,882	19.88	3,465
1955	676,274.56	473,512	573,413	204,303	20.34	10,044
1956	468,200.83	323,059	391,218	147,213	20.80	7,078
1957	787,739.51	535,351	648,299	257,601	21.27	12,111
1958	707,687.47	473,590	573,508	240,333	21.74	11,055
1959	830,132.58	546,901	662,286	292,366	22.21	13,164
1960	707,610.29	458,671	555,441	258,311	22.69	11,384
1961	1,491,107.16	950,379	1,150,889	563,884	23.18	24,326
1962	763,985.40	478,828	579,851	298,732	23.66	12,626
1963	748,055.59	460,568	557,738	302,526	24.16	12,522
1964	1,416,003.97	856,476	1,037,175	591,230	24.65	23,985
1965	969,915.30	575,715	697,179	418,224	25.16	16,623

PACIFICORP  
OREGON PROPERTY

ACCOUNT 362 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. IOWA 52-R0.5						
NET SALVAGE PERCENT.. -15						
1966	1,052,717.60	613,230	742,609	468,016	25.66	18,239
1967	1,340,388.68	765,683	927,226	614,221	26.17	23,470
1968	1,484,361.07	830,856	1,006,150	700,865	26.69	26,259
1969	1,331,942.09	730,223	884,285	647,448	27.21	23,794
1970	1,419,436.96	761,868	922,607	709,746	27.73	25,595
1971	529,449.23	277,972	336,618	272,249	28.26	9,634
1972	1,254,361.75	643,867	779,710	662,806	28.79	23,022
1973	1,355,934.38	679,803	823,228	736,097	29.33	25,097
1974	2,136,780.12	1,045,777	1,266,415	1,190,882	29.87	39,869
1975	2,253,518.93	1,075,492	1,302,399	1,289,148	30.42	42,378
1976	2,387,531.22	1,110,949	1,345,336	1,400,325	30.96	45,230
1977	2,774,982.98	1,256,866	1,522,039	1,669,191	31.52	52,957
1978	1,629,816.43	718,359	869,918	1,004,371	32.07	31,318
1979	1,209,541.85	518,137	627,453	763,520	32.63	23,399
1980	4,934,767.26	2,052,811	2,485,912	3,189,070	33.19	96,085
1981	3,916,291.80	1,579,775	1,913,075	2,590,661	33.76	76,738
1982	2,400,713.64	938,154	1,136,085	1,624,736	34.33	47,327
1983	684,782.84	258,969	313,606	473,894	34.90	13,579
1984	164,222.67	59,998	72,656	116,200	35.48	3,275
1985	302,182.17	106,526	129,001	218,508	36.06	6,060
1986	1,056,190.72	358,774	434,468	780,151	36.64	21,292
1987	570,905.68	186,609	225,980	430,562	37.22	11,568
1988	1,567,141.33	491,788	595,545	1,206,668	37.81	31,914
1989	2,997,896.10	902,335	1,092,709	2,354,872	38.39	61,341
1990	5,837,794.15	1,680,917	2,035,556	4,677,907	38.98	120,008
1991	7,395,624.40	2,033,028	2,461,955	6,043,013	39.57	152,717
1992	14,701,301.00	3,846,228	4,657,703	12,248,793	40.17	304,924
1993	7,251,298.33	1,802,473	2,182,758	6,156,235	40.76	151,036
1994	7,651,632.03	1,800,528	2,180,403	6,618,974	41.36	160,033
1995	10,560,529.17	2,347,188	2,842,397	9,302,212	41.95	221,745
1996	4,048,274.15	846,047	1,024,546	3,630,969	42.55	85,334
1997	4,681,556.91	916,267	1,109,581	4,274,209	43.15	99,055
1998	6,315,609.56	1,152,267	1,395,372	5,867,579	43.75	134,116
1999	4,300,603.28	727,610	881,121	4,064,573	44.35	91,648
2000	2,368,550.79	368,753	446,552	2,277,281	44.96	50,651
2001	2,445,021.81	348,238	421,709	2,390,066	45.56	52,460
2002	1,902,814.19	245,345	297,108	1,891,128	46.17	40,960
2003	3,061,418.66	354,105	428,814	3,091,817	46.77	66,107
2004	2,049,849.79	209,449	253,638	2,103,689	47.38	44,400
2005	8,136,932.87	721,648	873,901	8,483,572	47.99	176,778
2006	9,705,709.51	727,622	881,135	10,280,431	48.61	211,488

PACIFICORP  
OREGON PROPERTY

ACCOUNT 362 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 52-R0.5						
NET SALVAGE PERCENT.. -15						
2007	5,792,387.25	356,110	431,242	6,230,003	49.22	126,575
2008	7,688,238.19	368,955	446,797	8,394,677	49.83	168,466
2009	10,925,728.89	374,550	453,572	12,111,016	50.45	240,060
2010	14,861,391.30	305,580	370,051	16,720,549	51.07	327,405
2011	12,319,086.99	84,435	102,249	14,064,701	51.69	272,097
	207,126,368.09	47,845,250	57,935,983	180,259,340		4,267,946
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						42.2 2.06



PACIFICORP  
OREGON PROPERTY

ACCOUNT 362.7 SUPERVISORY EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. IOWA 25-R2.5						
NET SALVAGE PERCENT.. 0						
1966	650.80	644	651			
1969	6,639.61	6,366	6,640			
1970	17,042.73	16,150	17,043			
1972	887.16	823	887			
1973	827.34	760	827			
1975	1,279.56	1,154	1,280			
1976	6,849.50	6,112	6,850			
1978	4,167.50	3,641	4,168			
1979	359.70	311	360			
1980	6,387.94	5,450	6,388			
1984	7,104.73	5,704	6,925	180	4.93	37
1986	7,843.28	6,039	7,332	511	5.75	89
1987	6,951.73	5,225	6,343	609	6.21	98
1988	282,371.91	206,696	250,938	31,434	6.70	4,692
1989	230,798.33	164,051	199,165	31,633	7.23	4,375
1990	15,865.25	10,922	13,260	2,605	7.79	334
1991	387,557.84	257,648	312,795	74,763	8.38	8,922
1992	340,868.25	218,156	264,850	76,018	9.00	8,446
1993	243,610.88	149,577	181,593	62,018	9.65	6,427
1994	136,057.68	79,893	96,993	39,065	10.32	3,785
1995	117,449.34	65,678	79,736	37,713	11.02	3,422
1996	104,634.16	55,498	67,377	37,257	11.74	3,174
1997	176,296.87	88,289	107,187	69,110	12.48	5,538
1998	354,642.03	166,965	202,702	151,940	13.23	11,485
1999	89,536.54	39,360	47,785	41,752	14.01	2,980
2002	124.51	43	52	73	16.46	4
2003	66,775.26	20,567	24,969	41,806	17.30	2,417
2005	110,247.04	26,283	31,909	78,338	19.04	4,114
2006	29,641.88	6,011	7,298	22,344	19.93	1,121
2007	119,822.80	19,986	24,264	95,559	20.83	4,588
2008	28,458.28	3,711	4,505	23,953	21.74	1,102
2009	55,442.37	5,189	6,299	49,143	22.66	2,169
2010	138,054.41	7,786	9,453	128,601	23.59	5,452
2011	10,017.67	188	228	9,790	24.53	399
	3,105,264.88	1,650,876	1,999,052	1,106,213		85,170

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 13.0 2.74

PACIFICORP  
OREGON PROPERTY

ACCOUNT 364 POLES, TOWERS AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R1.5						
NET SALVAGE PERCENT.. -100						
1946	69,772.48	105,902	128,237	11,308	13.26	853
1947	10,370.59	15,597	18,886	1,855	13.64	136
1948	12,378.55	18,442	22,331	2,426	14.03	173
1949	12,694.68	18,733	22,684	2,705	14.42	188
1950	27,370.54	39,981	48,413	6,328	14.83	427
1951	50,936.65	73,645	89,177	12,696	15.24	833
1952	62,035.60	88,744	107,460	16,611	15.66	1,061
1953	81,601.48	115,429	139,773	23,430	16.10	1,455
1954	2,070,030.44	2,895,020	3,505,590	634,471	16.54	38,360
1955	371,335.46	513,252	621,499	121,172	16.99	7,132
1956	537,644.83	734,133	888,964	186,326	17.45	10,678
1957	668,599.37	901,513	1,091,645	245,554	17.92	13,703
1958	682,099.04	907,806	1,099,266	264,932	18.40	14,398
1959	871,551.01	1,144,747	1,386,178	356,924	18.88	18,905
1960	976,466.09	1,264,797	1,531,547	421,385	19.38	21,743
1961	948,165.47	1,210,542	1,465,850	430,481	19.89	21,643
1962	1,212,051.74	1,524,543	1,846,075	578,028	20.41	28,321
1963	1,236,482.12	1,531,878	1,854,956	618,008	20.93	29,527
1964	1,577,146.21	1,922,983	2,328,547	825,745	21.47	38,460
1965	1,682,441.40	2,017,718	2,443,262	921,621	22.02	41,854
1966	1,966,253.25	2,318,763	2,807,798	1,124,708	22.57	49,832
1967	1,611,911.57	1,868,044	2,262,021	961,802	23.13	41,582
1968	1,674,138.98	1,905,472	2,307,343	1,040,935	23.70	43,921
1969	1,629,110.46	1,819,260	2,202,948	1,055,273	24.29	43,445
1970	1,585,220.97	1,736,261	2,102,445	1,067,997	24.88	42,926
1971	1,829,878.71	1,964,960	2,379,377	1,280,380	25.47	50,270
1972	2,952,922.07	3,105,411	3,760,353	2,145,491	26.08	82,266
1973	2,566,908.34	2,642,529	3,199,848	1,933,969	26.69	72,460
1974	2,470,821.06	2,486,980	3,011,493	1,930,149	27.32	70,650
1975	2,320,562.86	2,282,598	2,764,006	1,877,120	27.95	67,160
1976	2,684,200.37	2,577,799	3,121,466	2,246,935	28.59	78,592
1977	3,065,726.00	2,872,892	3,478,795	2,652,657	29.23	90,751
1978	3,335,661.53	3,045,793	3,688,162	2,983,161	29.89	99,805
1979	4,215,177.36	3,747,714	4,538,120	3,892,235	30.55	127,405
1980	4,528,404.32	3,917,523	4,743,742	4,313,067	31.21	138,195
1981	4,038,073.58	3,393,436	4,109,124	3,967,023	31.89	124,397
1982	4,180,280.35	3,409,604	4,128,702	4,231,859	32.57	129,931
1983	3,119,645.31	2,466,204	2,986,335	3,252,956	33.26	97,804
1984	3,311,660.88	2,534,944	3,069,573	3,553,749	33.95	104,676
1985	3,794,951.57	2,808,264	3,400,537	4,189,366	34.65	120,905
1986	3,712,870.59	2,651,658	3,210,902	4,214,839	35.36	119,198

PACIFICORP  
OREGON PROPERTY

ACCOUNT 364 POLES, TOWERS AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R1.5						
NET SALVAGE PERCENT.. -100						
1987	3,733,131.99	2,569,739	3,111,706	4,354,558	36.07	120,725
1988	4,072,803.54	2,696,929	3,265,721	4,879,886	36.79	132,642
1989	4,385,182.14	2,788,976	3,377,181	5,393,183	37.51	143,780
1990	3,528,299.57	2,150,357	2,603,875	4,452,724	38.24	116,442
1991	10,859,392.68	6,326,031	7,660,213	14,058,572	38.98	360,661
1992	17,112,666.35	9,514,642	11,521,314	22,704,019	39.71	571,746
1993	16,562,048.32	8,756,686	10,603,502	22,520,595	40.46	556,614
1994	17,332,350.28	8,691,480	10,524,544	24,140,157	41.21	585,784
1995	15,879,989.36	7,529,973	9,118,071	22,641,908	41.96	539,607
1996	18,714,827.44	8,356,919	10,119,423	27,310,232	42.72	639,284
1997	15,166,460.45	6,353,230	7,693,149	22,639,772	43.48	520,694
1998	10,017,768.38	3,919,752	4,746,441	15,289,096	44.24	345,594
1999	7,306,935.24	2,654,463	3,214,299	11,399,571	45.01	253,268
2000	10,520,800.17	3,523,416	4,266,517	16,775,083	45.79	366,348
2001	6,818,178.68	2,090,044	2,530,842	11,105,515	46.57	238,469
2002	8,222,642.24	2,287,375	2,769,790	13,675,494	47.35	288,817
2003	8,012,001.29	1,998,674	2,420,201	13,603,802	48.14	282,588
2004	7,624,717.72	1,682,928	2,037,863	13,211,572	48.93	270,010
2005	10,353,222.83	1,987,819	2,407,057	18,299,389	49.72	368,049
2006	7,962,663.04	1,297,118	1,570,685	14,354,641	50.52	284,138
2007	10,968,748.49	1,463,889	1,772,628	20,164,869	51.33	392,848
2008	9,578,638.57	996,178	1,206,276	17,951,001	52.14	344,285
2009	10,688,283.62	796,705	964,733	20,411,834	52.95	385,493
2010	8,499,598.43	380,102	460,267	16,538,930	53.77	307,587
2011	12,188,077.07	181,602	219,902	24,156,252	54.59	442,503
	329,864,981.77	163,596,541	198,099,630	461,630,334		10,943,997
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						42.2 3.32

PACIFICORP  
OREGON PROPERTY

ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. IOWA 60-R0.5						
NET SALVAGE PERCENT.. -70						
1946	410,487.16	426,603	516,575	181,253	23.32	7,772
1947	102,988.31	105,661	127,945	47,135	23.79	1,981
1948	185,722.54	188,120	227,795	87,933	24.25	3,626
1949	155,441.73	155,380	188,150	76,101	24.72	3,079
1950	167,077.38	164,787	199,541	84,491	25.19	3,354
1951	187,906.06	182,774	221,322	98,118	25.67	3,822
1952	184,236.60	176,699	213,965	99,237	26.15	3,795
1953	337,083.86	318,709	385,926	187,117	26.63	7,027
1954	3,012,463.94	2,806,411	3,398,293	1,722,896	27.12	63,529
1955	390,260.23	358,146	433,680	229,762	27.61	8,322
1956	661,062.34	597,494	723,508	400,298	28.10	14,245
1957	562,274.71	500,234	605,735	350,132	28.60	12,242
1958	488,846.70	427,985	518,249	312,790	29.10	10,749
1959	566,287.58	487,602	590,439	372,250	29.61	12,572
1960	608,417.47	515,086	623,719	410,591	30.12	13,632
1961	598,989.99	498,276	603,364	414,919	30.64	13,542
1962	827,611.95	676,499	819,175	587,765	31.15	18,869
1963	914,664.21	733,927	888,715	666,214	31.68	21,029
1964	1,202,442.73	947,117	1,146,867	897,286	32.20	27,866
1965	1,498,796.73	1,158,045	1,402,281	1,145,673	32.73	35,004
1966	1,667,495.29	1,263,359	1,529,806	1,304,936	33.26	39,234
1967	1,636,841.54	1,215,091	1,471,358	1,311,273	33.80	38,795
1968	1,559,400.49	1,133,745	1,372,856	1,278,125	34.34	37,220
1969	1,536,882.20	1,093,859	1,324,558	1,288,142	34.88	36,931
1970	1,417,202.69	986,586	1,194,660	1,214,585	35.43	34,281
1971	1,527,911.90	1,039,837	1,259,142	1,338,308	35.98	37,196
1972	2,758,780.85	1,833,762	2,220,509	2,469,418	36.54	67,581
1973	2,616,937.46	1,698,683	2,056,941	2,391,853	37.09	64,488
1974	2,620,494.76	1,659,428	2,009,407	2,445,434	37.65	64,952
1975	2,686,066.85	1,658,348	2,008,100	2,558,214	38.21	66,951
1976	2,793,364.76	1,679,480	2,033,688	2,715,032	38.78	70,011
1977	3,659,329.34	2,141,033	2,592,585	3,628,275	39.35	92,205
1978	3,697,284.40	2,103,529	2,547,171	3,738,212	39.92	93,643
1979	4,682,633.07	2,588,508	3,134,434	4,826,042	40.49	119,191
1980	5,628,045.29	3,018,602	3,655,236	5,912,441	41.07	143,960
1981	5,286,479.19	2,748,499	3,328,167	5,658,848	41.65	135,867
1982	5,198,429.13	2,617,352	3,169,361	5,667,969	42.23	134,217
1983	3,395,848.52	1,653,948	2,002,771	3,770,171	42.81	88,068
1984	4,237,632.51	1,993,124	2,413,481	4,790,494	43.40	110,380
1985	4,598,631.05	2,087,319	2,527,542	5,290,131	43.98	120,285
1986	4,868,013.03	2,128,242	2,577,096	5,698,526	44.57	127,856

PACIFICORP  
OREGON PROPERTY

ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R0.5						
NET SALVAGE PERCENT.. -70						
1987	4,091,866.44	1,720,470	2,083,323	4,872,850	45.16	107,902
1988	4,041,716.56	1,631,843	1,976,004	4,894,914	45.75	106,993
1989	4,447,166.74	1,719,942	2,082,684	5,477,499	46.35	118,177
1990	4,274,060.41	1,581,569	1,915,128	5,350,775	46.94	113,992
1991	9,955,960.12	3,514,842	4,256,135	12,668,997	47.54	266,491
1992	10,520,665.77	3,538,216	4,284,438	13,600,694	48.13	282,582
1993	16,324,381.00	5,212,554	6,311,900	21,439,548	48.73	439,966
1994	11,396,189.68	3,445,193	4,171,796	15,201,726	49.33	308,164
1995	8,768,161.83	2,501,653	3,029,261	11,876,614	49.93	237,865
1996	8,263,860.81	2,217,285	2,684,918	11,363,645	50.53	224,889
1997	7,039,265.24	1,769,045	2,142,143	9,824,608	51.13	192,150
1998	5,212,554.27	1,221,359	1,478,948	7,382,394	51.73	142,710
1999	3,916,165.75	849,961	1,029,221	5,628,261	52.34	107,533
2000	6,104,499.79	1,221,138	1,478,680	8,898,970	52.94	168,095
2001	2,614,407.13	477,783	578,549	3,865,943	53.55	72,193
2002	3,821,142.79	632,250	765,594	5,730,349	54.16	105,804
2003	3,371,268.20	499,585	604,949	5,126,207	54.77	93,595
2004	3,856,192.51	504,776	611,235	5,944,292	55.38	107,336
2005	5,723,766.39	650,283	787,430	8,942,973	55.99	159,724
2006	3,243,606.46	312,486	378,391	5,135,740	56.60	90,737
2007	6,088,973.65	479,574	580,718	9,770,537	57.22	170,754
2008	4,377,905.21	269,193	325,967	7,116,472	57.83	123,058
2009	5,340,871.66	234,523	283,985	8,795,497	58.45	150,479
2010	4,770,447.26	125,701	152,211	7,957,549	59.07	134,714
2011	6,090,085.53	53,526	64,815	10,288,330	59.69	172,363
	234,791,947.74	86,152,639	104,322,536	294,823,775		6,207,635
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						47.5 2.64

PACIFICORP  
OREGON PROPERTY

ACCOUNT 366 UNDERGROUND CONDUIT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R2.5						
NET SALVAGE PERCENT.. -50						
1954	869,810.86	868,380	1,051,524	253,192	23.41	10,816
1955	1,305.29	1,286	1,557	401	24.02	17
1956	13,654.44	13,272	16,071	4,411	24.64	179
1957	19,979.46	19,150	23,189	6,780	25.27	268
1958	61,527.86	58,131	70,391	21,901	25.91	845
1959	11,291.12	10,510	12,727	4,210	26.56	159
1960	30,090.21	27,584	33,402	11,733	27.22	431
1961	10,698.00	9,656	11,692	4,355	27.88	156
1962	35,892.77	31,873	38,595	15,244	28.56	534
1963	37,301.36	32,580	39,451	16,501	29.24	564
1964	39,113.67	33,577	40,659	18,012	29.94	602
1965	57,557.23	48,546	58,785	27,551	30.64	899
1966	270,987.37	224,434	271,768	134,713	31.35	4,297
1967	165,355.05	134,434	162,787	85,246	32.06	2,659
1968	743,505.80	592,838	717,870	397,389	32.79	12,119
1969	126,932.92	99,225	120,152	70,247	33.52	2,096
1970	190,944.73	146,236	177,078	109,339	34.26	3,191
1971	154,720.92	116,008	140,474	91,607	35.01	2,617
1972	260,460.97	191,103	231,407	159,284	35.76	4,454
1973	273,996.31	196,575	238,033	172,961	36.52	4,736
1974	241,808.43	169,492	205,238	157,475	37.29	4,223
1975	207,573.11	142,070	172,033	139,327	38.06	3,661
1976	226,379.58	151,108	182,977	156,592	38.85	4,031
1977	382,481.53	248,915	301,412	272,310	39.63	6,871
1978	537,420.03	340,534	412,354	393,776	40.43	9,740
1979	753,415.87	464,481	562,442	567,682	41.23	13,769
1980	697,383.57	417,980	506,133	539,942	42.03	12,847
1981	830,914.20	483,418	585,373	660,998	42.85	15,426
1982	730,576.60	412,199	499,133	596,732	43.67	13,665
1983	297,504.58	162,629	196,928	249,329	44.49	5,604
1984	1,102,776.18	583,209	706,210	947,954	45.32	20,917
1985	1,298,046.69	663,114	802,967	1,144,103	46.16	24,786
1986	1,658,861.21	817,578	990,008	1,498,284	47.00	31,878
1987	1,386,097.92	657,904	796,658	1,282,489	47.85	26,802
1988	1,339,648.23	611,462	740,422	1,269,050	48.70	26,059
1989	2,241,959.12	981,978	1,189,081	2,173,858	49.56	43,863
1990	1,644,387.79	689,928	835,436	1,631,146	50.42	32,351
1991	4,376,382.93	1,754,645	2,124,706	4,439,868	51.29	86,564
1992	3,372,530.33	1,289,285	1,561,200	3,497,595	52.16	67,055
1993	6,780,825.09	2,464,389	2,984,137	7,187,101	53.04	135,503
1994	8,077,052.80	2,781,374	3,367,976	8,747,603	53.93	162,203

PACIFICORP  
OREGON PROPERTY

ACCOUNT 366 UNDERGROUND CONDUIT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R2.5						
NET SALVAGE PERCENT.. -50						
1995	3,697,801.54	1,203,634	1,457,485	4,089,217	54.81	74,607
1996	4,058,817.19	1,243,764	1,506,078	4,582,148	55.70	82,265
1997	3,634,784.18	1,043,710	1,263,832	4,188,344	56.60	73,999
1998	3,099,396.41	830,189	1,005,279	3,643,816	57.50	63,371
1999	1,646,855.96	409,005	495,266	1,975,018	58.41	33,813
2000	3,817,493.03	874,454	1,058,879	4,667,361	59.31	78,694
2001	2,244,490.89	469,895	568,997	2,797,739	60.23	46,451
2002	1,873,976.05	355,784	430,820	2,380,144	61.14	38,929
2003	1,539,587.04	261,953	317,200	1,992,181	62.06	32,101
2004	1,957,960.95	294,546	356,667	2,580,274	62.98	40,970
2005	4,251,361.57	554,803	671,813	5,705,229	63.91	89,270
2006	2,010,352.45	222,275	269,153	2,746,376	64.84	42,356
2007	2,688,574.19	243,706	295,105	3,737,756	65.77	56,831
2008	1,629,155.27	114,855	139,078	2,304,655	66.71	34,547
2009	1,416,607.34	71,631	86,738	2,038,173	67.64	30,133
2010	1,637,939.70	49,851	60,365	2,396,545	68.58	34,945
2011	1,812,307.14	18,241	22,088	2,696,373	69.53	38,780
	84,576,613.03	27,405,386	33,185,279	93,679,641		1,691,519
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						55.4 2.00

PACIFICORP  
OREGON PROPERTY

ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 58-R2.5						
NET SALVAGE PERCENT.. -35						
1946	380.65	418	506	8	10.83	1
1954	55,514.15	56,738	68,704	6,240	14.09	443
1955	72,687.57	73,495	88,995	9,133	14.56	627
1956	29,414.19	29,405	35,607	4,102	15.05	273
1957	207,641.53	205,113	248,372	31,944	15.56	2,053
1958	149,431.06	145,804	176,555	25,177	16.08	1,566
1959	147,064.32	141,680	171,561	26,976	16.61	1,624
1960	131,269.28	124,783	151,100	26,114	17.16	1,522
1961	128,043.42	120,047	145,365	27,494	17.72	1,552
1962	154,775.02	143,057	173,228	35,718	18.29	1,953
1963	178,289.39	162,341	196,579	44,112	18.88	2,336
1964	295,116.19	264,598	320,403	78,004	19.48	4,004
1965	240,210.33	211,958	256,661	67,623	20.09	3,366
1966	703,698.12	610,617	739,398	210,594	20.72	10,164
1967	755,213.33	644,063	779,898	239,640	21.36	11,219
1968	1,120,948.17	939,278	1,137,375	375,905	22.00	17,087
1969	379,890.44	312,486	378,390	134,462	22.66	5,934
1970	353,300.49	285,105	345,235	131,721	23.33	5,646
1971	462,117.97	365,600	442,706	181,153	24.01	7,545
1972	643,590.97	498,840	604,047	264,801	24.70	10,721
1973	944,264.12	716,286	867,353	407,404	25.41	16,033
1974	899,022.44	667,112	807,808	405,872	26.12	15,539
1975	699,385.40	507,246	614,226	329,944	26.84	12,293
1976	954,244.18	676,102	818,694	469,536	27.56	17,037
1977	1,336,763.63	924,097	1,118,992	685,639	28.30	24,228
1978	1,640,923.44	1,105,718	1,338,918	876,329	29.05	30,166
1979	2,181,576.37	1,431,951	1,733,955	1,211,173	29.80	40,643
1980	2,190,662.11	1,398,640	1,693,618	1,263,776	30.57	41,340
1981	1,974,685.82	1,225,374	1,483,810	1,182,016	31.34	37,716
1982	1,501,495.70	904,476	1,095,233	931,786	32.12	29,010
1983	642,174.47	375,028	454,123	412,813	32.91	12,544
1984	1,678,617.17	949,442	1,149,683	1,116,450	33.70	33,129
1985	2,777,584.61	1,518,644	1,838,931	1,910,808	34.51	55,370
1986	2,399,339.33	1,266,588	1,533,716	1,705,392	35.32	48,284
1987	2,266,803.90	1,153,904	1,397,266	1,662,919	36.13	46,026
1988	2,122,880.03	1,039,630	1,258,892	1,606,996	36.96	43,479
1989	2,111,006.70	993,033	1,202,467	1,647,392	37.79	43,593
1990	2,023,694.70	912,402	1,104,831	1,627,157	38.63	42,122
1991	6,033,210.89	2,600,727	3,149,230	4,995,605	39.48	126,535
1992	4,283,096.57	1,761,599	2,133,127	3,649,053	40.33	90,480
1993	7,443,586.32	2,912,456	3,526,703	6,522,139	41.19	158,343



PACIFICORP  
OREGON PROPERTY

ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 58-R2.5						
NET SALVAGE PERCENT.. -35						
1994	4,711,114.07	1,749,001	2,117,872	4,242,132	42.05	100,883
1995	6,627,263.94	2,326,170	2,816,767	6,130,039	42.92	142,825
1996	8,385,273.13	2,771,505	3,356,025	7,964,094	43.80	181,829
1997	7,911,805.64	2,452,984	2,970,327	7,710,611	44.68	172,574
1998	7,472,495.39	2,161,931	2,617,890	7,469,979	45.57	163,923
1999	5,160,827.85	1,386,247	1,678,611	5,288,507	46.46	113,829
2000	6,750,654.57	1,671,850	2,024,449	7,088,935	47.36	149,682
2001	4,497,664.84	1,019,645	1,234,692	4,837,156	48.26	100,231
2002	4,306,773.50	885,145	1,071,825	4,742,319	49.17	96,447
2003	5,471,598.59	1,008,648	1,221,376	6,165,282	50.08	123,109
2004	4,929,632.41	803,192	972,588	5,682,416	51.00	111,420
2005	7,327,353.06	1,036,971	1,255,672	8,636,255	51.92	166,338
2006	4,594,612.88	550,740	666,893	5,535,834	52.85	104,746
2007	7,311,259.20	718,156	869,618	9,000,582	53.78	167,359
2008	5,038,529.43	385,810	467,179	6,334,836	54.71	115,789
2009	5,222,772.14	285,696	345,950	6,704,792	55.65	120,481
2010	3,266,307.70	107,945	130,711	4,278,804	56.58	75,624
2011	4,517,295.41	49,397	59,815	6,038,534	57.53	104,963
	157,816,848.24	51,746,914	62,660,521	150,392,224		3,365,598
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						44.7 2.13

PACIFICORP  
OREGON PROPERTY

ACCOUNT 368 LINE TRANSFORMERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 42-R1.5						
NET SALVAGE PERCENT.. -20						
1921	2,942.06	3,530	3,530			
1922	335.63	403	403			
1923	1,814.68	2,178	2,178			
1924	394.53	473	473			
1925	1,018.76	1,223	1,223			
1926	1,355.98	1,627	1,627			
1927	2,066.35	2,480	2,480			
1928	3,268.17	3,892	3,922			
1929	3,532.20	4,175	4,239			
1930	2,944.80	3,452	3,534			
1931	542.16	630	651			
1932	517.74	597	621			
1933	375.45	429	451			
1934	201.35	228	242			
1935	525.81	592	631			
1936	2,582.84	2,888	3,099			
1937	3,439.02	3,821	4,127			
1938	2,627.68	2,902	3,153			
1939	4,601.34	5,052	5,522			
1940	5,946.72	6,492	7,136			
1941	13,616.36	14,776	16,340			
1942	9,317.48	10,047	11,181			
1943	7,107.11	7,615	8,529			
1944	15,553.01	16,553	18,664			
1945	21,247.98	22,456	25,498			
1946	62,739.16	65,840	75,287			
1947	65,378.91	68,107	78,455			
1948	26,467.17	27,360	31,761			
1949	72,714.96	74,585	87,258			
1950	72,404.61	73,667	86,886			
1951	9,076.36	9,159	10,892			
1953	7,742.40	7,680	9,291			
1954	84,683.35	83,256	100,831	789	7.59	104
1955	144,871.18	141,145	170,941	2,904	7.90	368
1956	294,048.39	283,800	343,710	9,148	8.22	1,113
1957	365,752.02	349,555	423,346	15,556	8.55	1,819
1958	852,177.77	806,157	976,336	46,277	8.89	5,206
1959	940,073.49	880,180	1,065,985	62,103	9.23	6,728
1960	1,187,134.94	1,099,619	1,331,747	92,815	9.58	9,688
1961	962,464.01	881,348	1,067,399	87,558	9.95	8,800
1962	914,637.47	827,882	1,002,647	94,918	10.32	9,197

PACIFICORP  
OREGON PROPERTY

ACCOUNT 368 LINE TRANSFORMERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. IOWA 42-R1.5						
NET SALVAGE PERCENT.. -20						
1963	961,850.28	859,894	1,041,417	112,803	10.71	10,532
1964	1,009,297.69	890,782	1,078,825	132,332	11.11	11,911
1965	1,254,480.11	1,092,828	1,323,523	181,853	11.51	15,800
1966	1,161,172.67	997,610	1,208,204	185,203	11.93	15,524
1967	1,165,931.41	987,050	1,195,415	203,703	12.37	16,468
1968	1,377,927.56	1,149,192	1,391,785	261,728	12.81	20,432
1969	1,395,984.12	1,145,908	1,387,808	287,373	13.27	21,656
1970	1,513,737.51	1,222,240	1,480,253	336,232	13.74	24,471
1971	1,835,672.68	1,457,003	1,764,574	438,233	14.22	30,818
1972	2,427,247.51	1,892,554	2,292,070	620,627	14.71	42,191
1973	3,000,337.27	2,295,690	2,780,307	820,098	15.22	53,883
1974	2,199,672.01	1,650,388	1,998,783	640,823	15.74	40,713
1975	2,216,431.10	1,629,396	1,973,359	686,358	16.27	42,185
1976	3,224,969.86	2,320,121	2,809,896	1,060,068	16.82	63,024
1977	4,650,384.17	3,272,550	3,963,381	1,617,080	17.37	93,096
1978	5,582,312.27	3,837,460	4,647,543	2,051,232	17.94	114,338
1979	6,353,504.23	4,262,312	5,162,081	2,462,124	18.52	132,944
1980	6,198,169.58	4,053,603	4,909,313	2,528,490	19.11	132,312
1981	5,655,046.92	3,601,428	4,361,685	2,424,371	19.71	123,002
1982	5,336,093.50	3,305,326	4,003,076	2,400,236	20.32	118,122
1983	5,717,208.04	3,438,489	4,164,350	2,696,300	20.95	128,702
1984	11,338,873.39	6,615,416	8,011,922	5,594,726	21.58	259,255
1985	8,219,384.43	4,645,103	5,625,678	4,237,583	22.22	190,710
1986	10,040,720.72	5,485,125	6,643,028	5,405,837	22.88	236,269
1987	10,129,751.26	5,342,674	6,470,506	5,685,196	23.54	241,512
1988	10,068,660.24	5,117,739	6,198,087	5,884,305	24.21	243,053
1989	11,174,459.83	5,462,702	6,615,871	6,793,481	24.89	272,940
1990	14,095,334.34	6,612,685	8,008,614	8,905,787	25.58	348,154
1991	14,681,946.71	6,594,367	7,986,430	9,631,906	26.28	366,511
1992	14,561,199.00	6,248,851	7,567,976	9,905,463	26.98	367,141
1993	14,003,988.98	5,721,694	6,929,536	9,875,251	27.70	356,507
1994	18,060,475.40	7,007,392	8,486,644	13,185,926	28.42	463,966
1995	12,951,529.63	4,758,755	5,763,322	9,778,514	29.14	335,570
1996	10,639,996.29	3,684,460	4,462,245	8,305,751	29.88	277,970
1997	12,797,776.47	4,161,069	5,039,465	10,317,867	30.62	336,965
1998	8,879,670.11	2,699,384	3,269,221	7,386,383	31.36	235,535
1999	8,147,021.03	2,299,806	2,785,292	6,991,133	32.12	217,657
2000	12,822,607.45	3,344,854	4,050,948	11,336,181	32.87	344,879
2001	8,495,850.95	2,029,319	2,457,706	7,737,315	33.64	230,003
2002	8,749,186.64	1,897,279	2,297,792	8,201,232	34.41	238,339
2003	9,168,240.32	1,786,487	2,163,612	8,838,276	35.18	251,230

PACIFICORP  
OREGON PROPERTY

ACCOUNT 368 LINE TRANSFORMERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 42-R1.5						
NET SALVAGE PERCENT.. -20						
2004	9,326,571.98	1,606,819	1,946,016	9,245,870	35.97	257,044
2005	12,168,473.96	1,825,271	2,210,583	12,391,586	36.75	337,186
2006	9,305,677.74	1,185,804	1,436,126	9,730,687	37.54	259,208
2007	15,655,471.55	1,637,061	1,982,643	16,803,923	38.34	438,287
2008	14,705,896.58	1,197,531	1,450,328	16,196,748	39.15	413,710
2009	12,945,085.90	758,220	918,279	14,615,824	39.95	365,853
2010	9,625,732.27	338,325	409,745	11,141,134	40.77	273,268
2011	11,416,316.97	133,708	161,934	13,537,646	41.59	325,502
	394,583,572.03	151,357,575	183,279,423	290,220,863		9,779,371
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						29.7 2.48

PACIFICORP  
OREGON PROPERTY

ACCOUNT 369.1 OVERHEAD SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. IOWA 55-R1						
NET SALVAGE PERCENT.. -35						
1946	13,933.95	13,537	16,392	2,419	15.42	157
1947	3,652.21	3,510	4,250	680	15.85	43
1948	2,563.19	2,436	2,950	510	16.28	31
1950	3,672.56	3,410	4,129	829	17.17	48
1951	14,422.71	13,233	16,024	3,447	17.62	196
1952	36,839.28	33,393	40,436	9,297	18.07	514
1953	49,172.52	44,018	53,302	13,081	18.53	706
1954	405,780.09	358,565	434,188	113,615	19.00	5,980
1955	86,059.88	75,032	90,857	25,324	19.48	1,300
1956	209,424.43	180,120	218,108	64,615	19.96	3,237
1957	238,462.41	202,284	244,946	76,978	20.44	3,766
1958	299,230.39	250,234	303,009	100,952	20.93	4,823
1959	338,652.04	279,045	337,897	119,283	21.43	5,566
1960	376,935.73	305,873	370,383	138,480	21.94	6,312
1961	342,116.50	273,336	330,984	130,873	22.45	5,830
1962	364,048.99	286,210	346,573	144,893	22.97	6,308
1963	441,430.93	341,415	413,421	182,511	23.49	7,770
1964	492,924.32	374,827	453,879	211,569	24.02	8,808
1965	509,049.17	380,340	460,555	226,661	24.56	9,229
1966	457,446.31	335,726	406,532	211,021	25.10	8,407
1967	438,424.81	315,847	382,460	209,413	25.65	8,164
1968	444,214.82	314,022	380,250	219,440	26.20	8,376
1969	475,166.08	329,249	398,689	242,785	26.77	9,069
1970	502,499.03	341,283	413,261	265,113	27.33	9,700
1971	530,853.72	352,987	427,433	289,220	27.91	10,363
1972	1,513,972.21	985,142	1,192,912	850,950	28.49	29,868
1973	724,629.91	461,196	558,464	419,786	29.07	14,441
1974	730,456.35	454,156	549,939	436,177	29.67	14,701
1975	727,479.83	441,590	534,723	447,375	30.27	14,779
1976	713,339.01	422,500	511,607	451,401	30.87	14,623
1977	824,042.50	475,731	576,064	536,393	31.48	17,039
1978	874,708.54	491,661	595,354	585,503	32.10	18,240
1979	1,027,538.14	561,931	680,444	706,732	32.72	21,599
1980	1,086,164.70	577,467	699,257	767,065	33.34	23,007
1981	1,079,916.37	557,438	675,004	782,883	33.97	23,046
1982	1,000,109.30	500,540	606,106	744,042	34.61	21,498
1983	746,980.32	362,115	438,486	569,937	35.25	16,168
1984	779,554.01	365,466	442,544	609,854	35.90	16,988
1985	667,574.83	302,316	366,075	535,151	36.55	14,642
1986	814,245.30	355,755	430,785	668,446	37.20	17,969
1987	610,067.63	256,664	310,795	512,796	37.86	13,545

PACIFICORP  
OREGON PROPERTY

ACCOUNT 369.1 OVERHEAD SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R1						
NET SALVAGE PERCENT.. -35						
1988	542,809.64	219,574	265,883	466,910	38.52	12,121
1989	606,620.09	235,403	285,050	533,887	39.19	13,623
1990	903,084.95	335,599	406,378	812,787	39.86	20,391
1991	1,461,324.00	519,021	628,484	1,344,303	40.53	33,168
1992	1,145,817.16	387,842	469,639	1,077,214	41.21	26,140
1993	1,271,906.75	409,608	495,996	1,221,078	41.88	29,157
1994	2,917,676.30	890,183	1,077,926	2,860,937	42.57	67,205
1995	2,104,086.83	606,848	734,834	2,105,683	43.25	48,686
1996	3,787,255.99	1,028,132	1,244,969	3,867,827	43.94	88,025
1997	1,061,478.96	270,192	327,176	1,105,821	44.63	24,778
1998	1,229,831.13	292,208	353,836	1,306,436	45.32	28,827
1999	2,475,134.77	546,157	661,343	2,680,089	46.01	58,250
2000	7,524,433.84	1,531,113	1,854,030	8,303,956	46.71	177,777
2001	268,777.65	50,073	60,634	302,216	47.41	6,375
2002	1,684,140.99	284,403	344,385	1,929,205	48.12	40,092
2003	2,197,379.96	332,778	402,962	2,563,501	48.83	52,498
2004	2,449,749.98	328,302	397,542	2,909,620	49.54	58,733
2005	3,455,124.92	402,819	487,775	4,176,644	50.25	83,117
2006	2,021,152.42	199,921	242,085	2,486,471	50.97	48,783
2007	3,498,762.92	283,400	343,170	4,380,160	51.70	84,723
2008	3,064,836.75	194,092	235,026	3,902,504	52.42	74,447
2009	2,664,856.92	121,022	146,546	3,451,011	53.15	64,930
2010	2,670,116.13	72,742	88,084	3,516,573	53.89	65,255
2011	2,706,224.65	24,587	29,772	3,623,631	54.63	66,330
	74,710,338.72	22,547,619	27,302,992	73,555,965		1,690,287

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 43.5 2.26

PACIFICORP  
OREGON PROPERTY

ACCOUNT 369.2 UNDERGROUND SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R4						
NET SALVAGE PERCENT.. -40						
1954	13,184.53	16,119	18,458			
1955	2,656.33	3,220	3,719			
1956	5,883.46	7,066	8,237			
1957	6,094.26	7,246	8,532			
1958	189.13	223	265			
1960	9,370.70	10,767	13,038	81	9.86	8
1961	5,177.10	5,872	7,111	137	10.44	13
1962	10,889.58	12,182	14,752	493	11.05	45
1963	9,142.89	10,082	12,209	591	11.68	51
1964	47,269.82	51,330	62,158	4,020	12.34	326
1965	99,763.54	106,657	129,155	10,514	13.00	809
1966	133,743.14	140,668	170,341	16,899	13.68	1,235
1967	112,662.65	116,490	141,062	16,666	14.38	1,159
1968	240,985.10	244,877	296,531	40,848	15.08	2,709
1969	121,271.51	121,007	146,532	23,248	15.80	1,471
1970	126,856.59	124,222	150,425	27,174	16.53	1,644
1971	193,990.56	186,260	225,550	46,037	17.28	2,664
1972	662,321.53	623,112	754,551	172,699	18.04	9,573
1973	423,388.87	390,026	472,298	120,446	18.81	6,403
1974	466,754.03	420,590	509,309	144,147	19.60	7,354
1975	512,342.15	451,233	546,416	170,863	20.40	8,376
1976	805,243.49	692,593	838,689	288,652	21.21	13,609
1977	1,237,033.50	1,037,844	1,256,767	475,080	22.04	21,555
1978	1,387,108.13	1,134,100	1,373,327	568,624	22.88	24,852
1979	1,500,476.98	1,194,335	1,446,268	654,400	23.73	27,577
1980	1,364,820.57	1,056,128	1,278,908	631,841	24.60	25,685
1981	1,227,515.06	922,691	1,117,324	601,197	25.47	23,604
1982	1,105,855.40	806,193	976,252	571,946	26.36	21,697
1983	1,091,378.41	770,917	933,534	594,396	27.25	21,813
1984	1,504,116.95	1,027,613	1,244,378	861,386	28.16	30,589
1985	1,271,887.69	839,164	1,016,177	764,466	29.08	26,288
1986	1,833,568.43	1,166,828	1,412,959	1,154,037	30.00	38,468
1987	1,149,271.24	704,154	852,688	756,292	30.93	24,452
1988	1,630,006.41	959,699	1,162,138	1,119,871	31.87	35,139
1989	2,003,395.91	1,131,073	1,369,662	1,435,092	32.82	43,726
1990	2,378,085.16	1,285,117	1,556,200	1,773,119	33.77	52,506
1991	2,537,310.48	1,309,176	1,585,334	1,966,901	34.73	56,634
1992	2,092,315.71	1,027,900	1,244,725	1,684,517	35.70	47,185
1993	2,464,327.75	1,149,801	1,392,340	2,057,719	36.67	56,115
1994	7,448,310.42	3,291,379	3,985,663	6,441,972	37.64	171,147
1995	5,463,398.83	2,277,953	2,758,465	4,890,293	38.62	126,626

PACIFICORP  
OREGON PROPERTY

ACCOUNT 369.2 UNDERGROUND SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R4						
NET SALVAGE PERCENT.. -40						
1996	9,413,863.22	3,690,234	4,468,653	8,710,756	39.60	219,969
1997	6,061,742.44	2,224,975	2,694,312	5,792,127	40.58	142,734
1998	3,650,608.58	1,248,888	1,512,329	3,598,523	41.56	86,586
1999	6,008,220.09	1,904,029	2,305,665	6,105,843	42.55	143,498
2000	12,221,626.39	3,565,097	4,317,119	12,793,158	43.54	293,825
2001	2,732,428.60	728,203	881,810	2,943,590	44.53	66,104
2002	5,476,261.47	1,320,064	1,598,519	6,068,247	45.53	133,280
2003	6,928,102.55	1,495,445	1,810,895	7,888,449	46.52	169,571
2004	7,682,896.43	1,462,823	1,771,391	8,984,664	47.52	189,071
2005	9,534,509.37	1,575,101	1,907,353	11,440,960	48.51	235,847
2006	7,632,204.29	1,066,585	1,291,571	9,393,515	49.51	189,730
2007	9,724,017.02	1,111,416	1,345,858	12,267,766	50.51	242,878
2008	6,952,856.54	619,472	750,144	8,983,855	51.50	174,444
2009	4,435,187.27	282,211	341,741	5,867,521	52.50	111,762
2010	3,794,941.90	144,883	175,444	5,137,475	53.50	96,028
2011	3,817,862.02	48,586	58,835	5,286,172	54.50	96,994

150,766,692.17      49,321,919      59,724,086      151,349,283      3,525,428

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 42.9      2.34



PACIFICORP  
OREGON PROPERTY

ACCOUNT 370 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 20-S2.5						
NET SALVAGE PERCENT.. -4						
1958	5,967.14	6,206	6,206			
1959	16,951.73	17,630	17,630			
1960	42,659.64	44,366	44,366			
1961	52,755.26	54,865	54,865			
1962	112,906.70	117,423	117,423			
1963	137,629.19	143,134	143,134			
1964	178,144.06	185,270	185,270			
1965	174,880.43	181,876	181,876			
1966	123,387.23	128,323	128,323			
1967	128,211.11	133,340	133,340			
1968	154,422.43	160,599	160,599			
1969	155,793.23	162,025	162,025			
1970	189,620.28	197,205	197,205			
1971	323,696.92	336,645	336,645			
1972	230,865.40	239,500	240,100			
1973	395,185.14	405,444	410,993			
1974	404,261.04	410,972	420,431			
1975	427,876.00	430,751	444,991			
1976	697,446.57	695,605	725,344			
1977	924,101.56	912,532	961,066			
1978	997,232.45	974,894	1,037,122			
1979	848,471.28	821,083	882,410			
1980	880,585.66	843,460	915,809			
1981	778,127.43	737,634	809,253			
1982	574,981.63	539,379	597,981			
1983	604,841.83	561,100	629,036			
1984	767,219.29	702,957	797,908			
1985	886,415.65	802,029	921,872			
1986	1,160,810.12	1,035,814	1,207,243			
1987	1,318,525.79	1,159,406	1,371,267			
1988	1,510,135.15	1,306,690	1,570,541			
1989	1,525,056.20	1,295,810	1,586,058			
1990	1,662,579.58	1,384,995	1,729,083			
1991	2,192,362.68	1,787,565	2,280,057			
1992	1,730,375.88	1,376,687	1,777,658	21,933	4.70	4,667
1993	1,540,002.80	1,191,593	1,538,654	62,949	5.12	12,295
1994	2,134,144.32	1,601,377	2,067,791	151,719	5.57	27,239
1995	3,257,691.06	2,359,741	3,047,034	340,965	6.07	56,172
1996	956,368.14	665,900	859,849	134,774	6.61	20,389
1997	4,198,483.67	2,796,694	3,611,253	755,170	7.19	105,031
1998	2,557,888.44	1,618,734	2,090,203	570,001	7.83	72,797

PACIFICORP  
OREGON PROPERTY

ACCOUNT 370 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 20-S2.5						
NET SALVAGE PERCENT.. -4						
1999	610,875.58	364,986	471,291	164,020	8.51	19,274
2000	1,508,077.12	843,015	1,088,550	479,850	9.25	51,876
2001	976,749.03	505,878	653,219	362,600	10.04	36,116
2002	2,090,269.26	992,376	1,281,413	892,467	10.87	82,104
2003	1,641,099.79	704,885	910,188	796,556	11.74	67,850
2004	2,073,923.98	793,732	1,024,913	1,131,968	12.64	89,554
2005	2,592,537.27	865,493	1,117,575	1,578,664	13.58	116,249
2006	2,573,097.11	730,554	943,334	1,732,687	14.54	119,167
2007	2,142,289.00	499,068	644,425	1,583,556	15.52	102,033
2008	2,254,121.53	409,078	528,225	1,816,061	16.51	109,998
2009	1,427,984.07	185,638	239,707	1,245,396	17.50	71,165
2010	1,379,139.94	107,573	138,904	1,295,402	18.50	70,022
2011	1,427,044.16	37,103	47,910	1,436,216	19.50	73,652
	59,656,267.95	37,566,632	45,489,568	16,552,951		1,307,650
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						12.7 2.19

PACIFICORP  
OREGON PROPERTY

ACCOUNT 371 INSTALLATIONS ON CUSTOMER PREMISES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. IOWA 25-L0						
NET SALVAGE PERCENT.. -50						
1962	17,847.30	17,669	21,395	5,376	8.50	632
1963	45,308.85	44,339	53,690	14,273	8.69	1,642
1964	44,000.74	42,531	51,501	14,500	8.89	1,631
1965	36,325.48	34,676	41,989	12,499	9.09	1,375
1966	45,890.35	43,229	52,346	16,490	9.30	1,773
1967	46,406.82	43,158	52,260	17,350	9.50	1,826
1968	41,845.36	38,364	46,455	16,313	9.72	1,678
1969	60,180.70	54,415	65,891	24,380	9.93	2,455
1970	89,246.80	79,519	96,290	37,580	10.15	3,702
1971	60,084.15	52,742	63,866	26,260	10.37	2,532
1972	110,391.63	95,378	115,494	50,093	10.60	4,726
1973	60,270.78	51,242	62,049	28,357	10.83	2,618
1974	70,501.35	58,967	71,403	34,349	11.06	3,106
1975	74,617.05	61,335	74,271	37,655	11.30	3,332
1976	91,006.97	73,497	88,998	47,512	11.54	4,117
1977	90,972.23	72,159	87,378	49,080	11.78	4,166
1978	82,716.66	64,320	77,885	46,190	12.04	3,836
1979	111,887.82	85,326	103,322	64,510	12.29	5,249
1980	57,826.08	43,196	52,306	34,433	12.55	2,744
1981	71,431.12	52,245	63,264	43,883	12.81	3,426
1982	80,497.57	57,572	69,714	51,032	13.08	3,902
1983	72,933.66	50,937	61,680	47,720	13.36	3,572
1984	13,291.70	9,060	10,971	8,967	13.64	657
1985	8,017.30	5,330	6,454	5,572	13.92	400
1986	27,643.56	17,896	21,670	19,795	14.21	1,393
1987	12,506.68	7,872	9,532	9,228	14.51	636
1988	3,935.51	2,406	2,913	2,990	14.81	202
1989	12,373.03	7,335	8,882	9,678	15.12	640
1990	11,829.37	6,792	8,224	9,520	15.43	617
1991	7,208.60	4,001	4,845	5,968	15.75	379
1992	13,020.46	6,969	8,439	11,092	16.08	690
1993	29,943.81	15,433	18,688	26,228	16.41	1,598
1994	18,838.43	9,325	11,292	16,966	16.75	1,013
1995	21,220.93	10,059	12,181	19,650	17.10	1,149
1996	22,402.91	10,149	12,289	21,315	17.45	1,221
1997	20,946.08	9,036	10,942	20,477	17.81	1,150
1998	551,099.80	225,510	273,071	553,579	18.18	30,450
1999	21,784.40	8,417	10,192	22,485	18.56	1,211
2000	26,238.66	9,540	11,552	27,806	18.94	1,468
2001	7,793.73	2,651	3,210	8,481	19.33	439
2002	12,461.97	3,933	4,763	13,930	19.74	706

PACIFICORP  
OREGON PROPERTY

ACCOUNT 371 INSTALLATIONS ON CUSTOMER PREMISES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 25-L0						
NET SALVAGE PERCENT.. -50						
2003	14,604.11	4,241	5,135	16,771	20.16	832
2004	7,408.62	1,956	2,369	8,744	20.60	424
2005	8,838.26	2,084	2,524	10,733	21.07	509
2006	5,036.63	1,043	1,263	6,292	21.55	292
2007	17,503.25	3,088	3,739	22,516	22.06	1,021
2008	15,567.21	2,232	2,703	20,648	22.61	913
2009	26,836.29	2,898	3,509	36,745	23.20	1,584
2010	41,176.44	2,841	3,440	58,325	23.85	2,445
2011	33,892.94	854	1,034	49,805	24.58	2,026
	2,475,610.15	1,609,767	1,949,273	1,764,142		120,105
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						14.7 4.85

PACIFICORP  
OREGON PROPERTY

ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEMS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 44-R0.5						
NET SALVAGE PERCENT.. -40						
1946	4,390.11	4,788	5,798	348	9.72	36
1947	120.47	130	157	12	10.12	1
1948	1,745.94	1,860	2,252	192	10.52	18
1949	32,001.78	33,683	40,787	4,015	10.92	368
1950	326.96	340	412	46	11.32	4
1951	990.40	1,017	1,231	156	11.73	13
1952	3,605.55	3,655	4,426	622	12.14	51
1953	7,256.39	7,261	8,792	1,367	12.55	109
1954	169,214.79	167,069	202,304	34,597	12.97	2,667
1955	12,375.47	12,053	14,595	2,731	13.39	204
1956	33,321.25	32,008	38,759	7,891	13.81	571
1957	69,602.00	65,906	79,806	17,637	14.24	1,239
1958	19,050.10	17,778	21,527	5,143	14.67	351
1959	34,538.05	31,759	38,457	9,896	15.10	655
1960	57,399.84	51,978	62,940	17,420	15.54	1,121
1961	39,320.49	35,043	42,434	12,615	15.99	789
1962	31,849.18	27,929	33,819	10,770	16.44	655
1963	100,750.42	86,907	105,236	35,815	16.89	2,120
1964	129,461.59	109,777	132,929	48,317	17.35	2,785
1965	157,374.19	131,143	158,802	61,522	17.81	3,454
1966	159,848.41	130,815	158,404	65,384	18.28	3,577
1967	132,264.76	106,221	128,623	56,548	18.76	3,014
1968	121,686.18	95,867	116,086	54,275	19.24	2,821
1969	155,132.49	119,847	145,123	72,062	19.72	3,654
1970	115,095.90	87,122	105,496	55,638	20.21	2,753
1971	94,787.68	70,242	85,056	47,647	20.71	2,301
1972	136,056.74	98,659	119,467	71,012	21.21	3,348
1973	186,570.64	132,321	160,228	100,971	21.71	4,651
1974	110,708.10	76,685	92,858	62,133	22.23	2,795
1975	139,102.98	94,096	113,941	80,803	22.74	3,553
1976	138,572.94	91,445	110,731	83,271	23.26	3,580
1977	158,761.32	102,091	123,622	98,644	23.79	4,146
1978	157,948.26	98,904	119,763	101,365	24.32	4,168
1979	209,618.03	127,657	154,580	138,885	24.86	5,587
1980	251,293.14	148,721	180,087	171,723	25.40	6,761
1981	540,119.10	310,202	375,625	380,542	25.95	14,664
1982	278,699.02	155,186	187,915	202,264	26.50	7,633
1983	324,655.27	175,094	212,022	242,495	27.05	8,965
1984	252,519.19	131,689	159,463	194,064	27.61	7,029
1985	230,484.18	116,090	140,574	182,104	28.17	6,464
1986	102,207.10	49,626	60,092	82,998	28.74	2,888

PACIFICORP  
OREGON PROPERTY

ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEMS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 44-R0.5						
NET SALVAGE PERCENT.. -40						
1987	152,081.61	71,084	86,076	126,838	29.31	4,327
1988	430,678.14	193,354	234,133	368,816	29.89	12,339
1989	191,243.33	82,392	99,769	167,972	30.46	5,515
1990	364,334.77	150,123	181,785	328,284	31.05	10,573
1991	509,183.45	200,413	242,681	470,176	31.63	14,865
1992	629,084.89	235,795	285,525	595,194	32.22	18,473
1993	645,930.99	230,190	278,738	625,565	32.80	19,072
1994	1,014,730.41	342,569	414,818	1,005,805	33.39	30,123
1995	747,956.10	238,224	288,466	758,673	33.99	22,320
1996	808,804.57	242,420	293,547	838,779	34.58	24,256
1997	1,010,558.25	283,593	343,404	1,071,378	35.18	30,454
1998	734,971.77	192,467	233,059	795,901	35.77	22,251
1999	658,998.78	159,988	193,730	728,868	36.37	20,040
2000	942,018.84	210,709	255,148	1,063,678	36.97	28,771
2001	774,435.53	158,197	191,562	892,648	37.58	23,753
2002	856,603.07	158,624	192,079	1,007,165	38.18	26,379
2003	794,957.64	132,039	159,887	953,054	38.78	24,576
2004	883,774.27	129,630	156,969	1,080,315	39.39	27,426
2005	1,173,169.46	149,314	180,805	1,461,632	40.00	36,541
2006	652,495.07	70,385	85,229	828,264	40.61	20,396
2007	1,403,939.68	124,181	150,371	1,815,145	41.22	44,036
2008	653,372.12	44,904	54,375	860,346	41.84	20,563
2009	428,604.33	21,140	25,599	574,447	42.45	13,532
2010	342,179.59	10,127	12,262	466,789	43.07	10,838
2011	409,156.85	4,038	4,890	567,930	43.69	12,999
	22,114,089.91	7,176,564	8,690,126	22,269,600		645,981
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						34.5 2.92

PACIFICORP  
OREGON PROPERTY

ACCOUNT 390 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R1						
NET SALVAGE PERCENT.. -10						
1930	9,009.64	8,238	8,425	1,486	9.28	160
1948	834.28	646	661	257	16.28	16
1949	36,711.34	28,106	28,743	11,639	16.72	696
1950	60,958.60	46,121	47,166	19,888	17.17	1,158
1951	6,338.38	4,739	4,846	2,126	17.62	121
1952	1,612.93	1,191	1,218	556	18.07	31
1953	1,686.30	1,230	1,258	597	18.53	32
1954	1,143.61	823	842	416	19.00	22
1955	21,543.14	15,304	15,651	8,046	19.48	413
1956	655.80	460	470	251	19.96	13
1957	5,426.80	3,751	3,836	2,133	20.44	104
1958	31,054.74	21,161	21,641	12,519	20.93	598
1960	147,442.16	97,489	99,699	62,487	21.94	2,848
1961	559,023.58	363,925	372,175	242,751	22.45	10,813
1962	12,607.37	8,076	8,259	5,609	22.97	244
1963	1,430.09	901	921	652	23.49	28
1964	250.00	155	159	116	24.02	5
1965	4,320.00	2,630	2,690	2,062	24.56	84
1966	8,563.27	5,121	5,237	4,183	25.10	167
1968	2,316.67	1,334	1,364	1,184	26.20	45
1969	69,070.46	38,997	39,881	36,097	26.77	1,348
1971	21,004.39	11,380	11,638	11,467	27.91	411
1972	1,064.00	564	577	593	28.49	21
1973	430,012.61	223,002	228,057	244,957	29.07	8,426
1974	201,635.06	102,149	104,465	117,334	29.67	3,955
1975	13,181.45	6,520	6,668	7,832	30.27	259
1977	88,508.05	41,635	42,579	54,780	31.48	1,740
1978	20,880.64	9,563	9,780	13,189	32.10	411
1979	2,155.40	960	982	1,389	32.72	42
1980	51,983.78	22,519	23,029	34,153	33.34	1,024
1981	166,255.86	69,927	71,512	111,369	33.97	3,278
1982	22,723.50	9,267	9,477	15,519	34.61	448
1983	193,880.41	76,583	78,319	134,949	35.25	3,828
1984	423,743.71	161,869	165,538	300,580	35.90	8,373
1985	508,967.51	187,806	192,063	367,801	36.55	10,063
1986	185,192.00	65,929	67,423	136,288	37.20	3,664
1987	248,094.00	85,048	86,976	185,927	37.86	4,911
1988	393,461.83	129,687	132,627	300,181	38.52	7,793
1989	556,306.40	175,901	179,888	432,049	39.19	11,024
1990	981,146.94	297,088	303,822	775,440	39.86	19,454
1991	4,139,149.53	1,197,866	1,225,020	3,328,044	40.53	82,113

PACIFICORP  
OREGON PROPERTY

ACCOUNT 390 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R1						
NET SALVAGE PERCENT.. -10						
1992	2,292,580.94	632,301	646,634	1,875,205	41.21	45,504
1993	2,145,123.66	562,891	575,651	1,783,985	41.88	42,598
1994	20,850,471.22	5,183,427	5,300,926	17,634,592	42.57	414,249
1995	466,570.08	109,646	112,131	401,096	43.25	9,274
1996	300,837.36	66,545	68,053	262,868	43.94	5,982
1997	335,469.99	69,578	71,155	297,862	44.63	6,674
1998	10,423,002.42	2,017,893	2,063,636	9,401,667	45.32	207,451
1999	3,928,771.86	706,374	722,386	3,599,263	46.01	78,228
2000	1,345,621.09	223,108	228,166	1,252,017	46.71	26,804
2001	1,173,760.06	178,177	182,216	1,108,920	47.41	23,390
2002	290,105.99	39,918	40,823	278,294	48.12	5,783
2003	1,060,861.20	130,908	133,875	1,033,072	48.83	21,157
2004	1,681,391.67	183,603	187,765	1,661,766	49.54	33,544
2005	1,824,385.59	173,309	177,238	1,829,586	50.25	36,410
2006	2,182,765.84	175,924	179,912	2,221,130	50.97	43,577
2007	980,225.43	64,695	66,161	1,012,087	51.70	19,576
2008	4,679,942.12	241,490	246,964	4,900,972	52.42	93,494
2009	455,635.84	16,860	17,242	483,957	53.15	9,105
2010	2,220,908.92	49,300	50,418	2,392,582	53.89	44,398
2011	5,081,823.00	37,621	38,474	5,551,531	54.63	101,621
	73,351,600.51	14,389,229	14,715,408	65,971,353		1,459,003

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 45.2 1.99



PACIFICORP  
OREGON PROPERTY

ACCOUNT 392.01 TRANSPORTATION EQUIPMENT - LIGHT TRUCKS AND VANS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 12-L2.5						
NET SALVAGE PERCENT.. +10						
1991	3,110.48	2,263	2,314	485	2.30	211
1993	211,896.21	147,639	150,986	39,721	2.71	14,657
1994	101,085.19	68,763	70,322	20,655	2.93	7,049
1995	178,736.27	118,368	121,051	39,812	3.17	12,559
1996	200,530.73	129,191	132,120	48,358	3.41	14,181
1997	174,282.47	109,276	111,753	45,101	3.64	12,390
1998	214,732.34	131,256	134,231	59,028	3.85	15,332
1999	188,961.05	112,668	115,222	54,843	4.05	13,541
2000	469,084.99	273,359	279,556	142,620	4.23	33,716
2001	462,237.73	261,744	267,677	148,337	4.45	33,334
2002	770,664.73	420,785	430,324	263,274	4.72	55,778
2003	597,645.52	309,282	316,293	221,588	5.10	43,449
2004	621,954.02	298,536	305,303	254,456	5.60	45,439
2005	1,928,995.08	836,225	855,181	880,915	6.22	141,626
2006	1,097,237.26	416,405	425,844	561,670	6.94	80,932
2007	297,465.53	94,818	96,967	170,752	7.75	22,033
2008	374,440.53	94,639	96,784	240,212	8.63	27,835
2009	1,182,552.56	217,298	222,224	842,073	9.55	88,175
2010	552,985.89	61,798	63,199	434,488	10.51	41,340
2011	1,680,809.18	63,035	64,464	1,448,264	11.50	125,936
	11,309,407.76	4,167,348	4,261,815	5,916,652		829,513

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 7.1 7.33

PACIFICORP  
OREGON PROPERTY

ACCOUNT 392.05 TRANSPORTATION EQUIPMENT - MEDIUM TRUCKS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 16-L3						
NET SALVAGE PERCENT.. +10						
1973	33,679.70	30,312	30,312			
1990	57,885.35	40,212	41,130	10,967	3.65	3,005
1992	91,467.09	61,020	62,413	19,907	4.14	4,808
1993	74,579.52	48,831	49,946	17,176	4.36	3,939
1994	202,544.09	130,450	133,429	48,861	4.55	10,739
1995	277,958.70	176,365	180,392	69,771	4.72	14,782
1996	601,863.73	376,130	384,719	156,958	4.89	32,098
1997	571,233.83	350,880	358,892	155,218	5.08	30,555
1998	116,049.14	69,652	71,242	33,202	5.33	6,229
1999	123,098.15	71,667	73,303	37,485	5.65	6,635
2000	196,182.43	109,470	111,970	64,594	6.08	10,624
2001	480,502.73	253,525	259,314	173,138	6.62	26,154
2002	1,342,520.66	659,256	674,310	533,959	7.27	73,447
2003	34,721.94	15,586	15,942	15,308	8.02	1,909
2004	728,390.15	293,359	300,058	355,493	8.84	40,214
2005	2,016,984.26	713,625	729,920	1,085,366	9.71	111,778
2006	1,646,434.12	499,186	510,584	971,207	10.61	91,537
2007	452,523.04	113,270	115,856	291,415	11.55	25,231
2008	436,779.19	85,500	87,453	305,648	12.52	24,413
2009	204,614.55	28,774	29,431	154,722	13.50	11,461
2010	183,517.22	15,484	15,838	149,327	14.50	10,298
2011	974,080.65	27,396	28,021	848,652	15.50	54,752
	10,847,610.24	4,169,950	4,264,475	5,498,374		594,608
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						9.2 5.48

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OREGON PROPERTY

ACCOUNT 392.09 TRANSPORTATION EQUIPMENT - TRAILERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 33-L2						
NET SALVAGE PERCENT.. +15						
1947	881.58	626	640	109	5.42	20
1948	164.83	116	119	21	5.62	4
1949	1,915.91	1,341	1,371	258	5.83	44
1953	4,371.51	2,964	3,031	685	6.68	103
1955	2,422.85	1,615	1,652	407	7.12	57
1959	1,004.08	645	660	193	8.05	24
1960	4,114.58	2,620	2,679	818	8.28	99
1962	5,232.19	3,265	3,339	1,108	8.77	126
1963	10,455.70	6,461	6,607	2,280	9.01	253
1964	6,339.64	3,877	3,965	1,424	9.26	154
1965	12,020.49	7,273	7,438	2,779	9.51	292
1966	12,097.11	7,241	7,405	2,878	9.76	295
1967	6,582.34	3,898	3,986	1,609	10.01	161
1968	3,811.50	2,232	2,283	957	10.27	93
1969	5,730.00	3,318	3,393	1,478	10.52	140
1971	14,986.00	8,484	8,676	4,062	11.02	369
1972	1,405.00	786	804	390	11.27	35
1973	2,977.00	1,648	1,685	845	11.51	73
1974	9,079.66	4,967	5,080	2,638	11.76	224
1975	7,611.12	4,117	4,210	2,259	12.00	188
1976	3,525.00	1,885	1,928	1,068	12.24	87
1978	6,902.64	3,606	3,688	2,179	12.72	171
1979	6,374.37	3,290	3,365	2,053	12.96	158
1980	30,195.00	15,399	15,748	9,918	13.20	751
1983	33,387.42	16,374	16,745	11,634	13.96	833
1984	16,425.48	7,941	8,121	5,841	14.23	410
1988	913.10	412	421	355	15.47	23
1989	11,617.57	5,135	5,251	4,624	15.84	292
1990	20,856.76	9,004	9,208	8,520	16.24	525
1991	52,915.09	22,257	22,762	22,216	16.67	1,333
1992	157,548.62	64,362	65,821	68,095	17.14	3,973
1993	80,042.33	31,647	32,364	35,672	17.65	2,021
1994	251,552.50	95,894	98,068	115,752	18.20	6,360
1995	272,878.39	99,879	102,143	129,804	18.79	6,908
1996	132,778.44	46,410	47,462	65,400	19.43	3,366
1997	266,019.10	88,323	90,325	135,791	20.11	6,752
1998	162,627.40	50,936	52,091	86,142	20.84	4,133
1999	44,023.82	12,916	13,209	24,211	21.61	1,120
2002	55,319.25	12,724	13,012	34,009	24.07	1,413
2003	21,310.42	4,430	4,530	13,584	24.93	545
2004	52,163.13	9,661	9,880	34,459	25.81	1,335

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OREGON PROPERTY

ACCOUNT 392.09 TRANSPORTATION EQUIPMENT - TRAILERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 33-L2						
NET SALVAGE PERCENT.. +15						
2005	30,794.67	4,981	5,094	21,081	26.72	789
2006	572,168.07	78,992	80,783	405,560	27.64	14,673
2007	251,419.72	28,624	29,273	184,434	28.58	6,453
2008	31,537.24	2,811	2,875	23,932	29.54	810
2009	31,124.60	1,988	2,033	24,423	30.52	800
2010	132,422.92	5,116	5,232	107,327	31.50	3,407
2011	587,134.56	7,561	7,733	491,331	32.50	15,118
	3,429,180.70	800,052	818,188	2,096,616		87,313
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 24.0						2.55

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OREGON PROPERTY

ACCOUNT 396.03 LIGHT POWER OPERATED EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 9-S3						
NET SALVAGE PERCENT.. +15						
2000	292,512.98	220,182	225,173	23,463	1.03	22,780
2001	169,759.73	123,774	126,580	17,716	1.28	13,841
2002	1,522,156.80	1,063,816	1,087,931	205,902	1.60	128,689
2004	211,268.05	130,494	133,452	46,126	2.46	18,750
2005	265,781.69	149,605	152,996	72,918	3.04	23,986
2007	709,840.38	295,649	302,351	301,013	4.59	65,580
2008	111,496.90	36,646	37,477	57,295	5.52	10,380
2009	562,450.19	132,802	135,812	342,271	6.50	52,657
2011	4,016,721.94	189,694	193,994	3,220,220	8.50	378,849
	7,861,988.66	2,342,662	2,395,766	4,286,924		715,512
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 6.0						9.10

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OREGON PROPERTY

ACCOUNT 396.07 HEAVY POWER OPERATED EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 15-L1						
NET SALVAGE PERCENT.. +20						
1962	12,678.92	10,143	10,143			
1973	49,212.50	35,118	35,915	3,455	1.62	2,133
1977	6,555.64	4,426	4,526	719	2.34	307
1979	23,081.01	15,117	15,460	3,005	2.72	1,105
1981	31,606.16	20,026	20,481	4,804	3.12	1,540
1988	93,242.95	51,321	52,486	22,108	4.68	4,724
1990	67,856.28	35,539	36,346	17,939	5.18	3,463
1991	575,477.40	293,415	300,076	160,306	5.44	29,468
1992	134,184.86	66,484	67,993	39,355	5.71	6,892
1993	1,017,679.30	489,569	500,683	313,460	5.98	52,418
1994	1,208,952.05	562,888	575,667	391,495	6.27	62,439
1995	891,327.62	401,219	410,327	302,735	6.56	46,149
1996	534,220.96	231,638	236,897	190,480	6.87	27,726
1997	950,435.55	396,392	405,391	354,957	7.18	49,437
1998	758,601.56	303,034	309,913	296,968	7.51	39,543
1999	67,108.50	25,591	26,172	27,515	7.85	3,505
2000	407,017.92	147,611	150,962	174,652	8.20	21,299
2001	172,790.12	59,347	60,694	77,538	8.56	9,058
2002	1,747,987.90	564,950	577,776	820,614	8.94	91,791
2003	176,828.58	53,473	54,687	86,776	9.33	9,301
2004	910,853.61	255,039	260,829	467,854	9.75	47,985
2005	2,646,165.04	676,000	691,347	1,425,585	10.21	139,626
2006	3,372,072.25	766,135	783,528	1,914,130	10.74	178,224
2007	3,812,872.91	742,229	759,079	2,291,219	11.35	201,870
2008	1,492,196.89	235,564	240,912	952,846	12.04	79,140
2009	635,078.03	74,518	76,210	431,852	12.80	33,738
2010	3,595,261.69	260,786	266,706	2,609,503	13.64	191,313
2011	2,695,220.81	67,553	69,086	2,087,091	14.53	143,640
	28,086,567.01	6,845,125	7,000,292	15,468,962		1,477,834

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 10.5 5.26



III-1106

WASHINGTON PROPERTY





PACIFICORP  
WASHINGTON PROPERTY

ACCOUNT 360.2 LAND RIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R3						
NET SALVAGE PERCENT.. 0						
1959	1,728.27	1,418	1,605	123	8.97	14
1960	1,484.22	1,205	1,364	120	9.40	13
1961	3,045.42	2,445	2,767	278	9.85	28
1962	2,862.93	2,272	2,571	292	10.32	28
1963	5,628.28	4,411	4,992	636	10.81	59
1964	2,577.71	1,994	2,257	321	11.32	28
1965	4,142.36	3,161	3,577	565	11.85	48
1966	3,012.36	2,266	2,565	447	12.39	36
1967	2,925.26	2,167	2,452	473	12.96	36
1968	2,793.09	2,037	2,305	488	13.54	36
1969	4,347.96	3,118	3,529	819	14.14	58
1970	2,727.44	1,923	2,176	551	14.75	37
1971	6,412.39	4,439	5,024	1,388	15.39	90
1972	5,973.45	4,058	4,593	1,380	16.03	86
1973	11,506.95	7,664	8,674	2,833	16.70	170
1974	14,775.71	9,640	10,910	3,866	17.38	222
1975	15,085.53	9,634	10,903	4,183	18.07	231
1976	1,131.84	707	800	332	18.77	18
1978	1,049.62	625	707	343	20.22	17
1979	3,049.80	1,771	2,004	1,046	20.97	50
1980	6,191.62	3,502	3,963	2,229	21.72	103
1981	8,292.54	4,563	5,164	3,129	22.49	139
1982	4,820.97	2,578	2,918	1,903	23.26	82
1983	2,673.49	1,388	1,571	1,102	24.05	46
1986	79,818.40	37,547	42,494	37,324	26.48	1,410
1989	3,493.74	1,467	1,660	1,834	29.00	63
1991	1,356.39	523	592	764	30.73	25
1995	4,658.14	1,465	1,658	3,000	34.28	88
1996	2,496.86	740	838	1,659	35.19	47
1997	4,832.71	1,343	1,520	3,313	36.11	92
1998	3,808.15	988	1,118	2,690	37.03	73
1999	8,779.98	2,114	2,393	6,387	37.96	168
2008	11,653.55	799	904	10,750	46.57	231
2009	6,627.34	326	369	6,258	47.54	132
2010	654.30	19	22	632	48.52	13
2011	1,024.47	10	11	1,013	49.51	20
	247,443.24	126,327	142,970	104,473		4,037

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 25.9 1.63

PACIFICORP  
WASHINGTON PROPERTY

ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. IOWA 60-R2						
NET SALVAGE PERCENT.. -5						
1913	120.17	119	126			
1927	2,366.87	2,174	2,460	25	7.52	3
1929	2,207.24	2,004	2,268	50	8.12	6
1931	233.14	209	237	8	8.73	1
1939	113.06	96	109	10	11.40	1
1941	26.39	22	25	3	12.14	
1947	1,521.87	1,210	1,369	229	14.56	16
1948	1,098.61	865	979	175	14.99	12
1950	2,142.22	1,653	1,871	378	15.90	24
1951	3,025.68	2,311	2,615	562	16.36	34
1952	6,462.86	4,881	5,524	1,262	16.84	75
1953	10,843.10	8,099	9,166	2,219	17.32	128
1954	10,142.37	7,487	8,473	2,176	17.82	122
1955	1,999.88	1,459	1,651	449	18.32	25
1956	21,114.85	15,209	17,213	4,958	18.84	263
1957	3,298.56	2,346	2,655	808	19.36	42
1958	17,998.15	12,630	14,294	4,604	19.90	231
1959	10,723.10	7,424	8,402	2,857	20.44	140
1960	5,384.39	3,675	4,159	1,495	21.00	71
1961	4,312.98	2,901	3,283	1,246	21.56	58
1962	7,275.25	4,820	5,455	2,184	22.14	99
1963	7,250.32	4,730	5,353	2,260	22.72	99
1964	16,253.00	10,436	11,811	5,255	23.31	225
1966	3,001.80	1,863	2,108	1,044	24.53	43
1968	16,653.75	9,973	11,287	6,199	25.78	240
1969	11,376.09	6,687	7,568	4,377	26.41	166
1972	6,624.05	3,665	4,148	2,807	28.38	99
1974	27.85	15	17	12	29.73	
1975	179.55	93	105	84	30.42	3
1976	12,116.88	6,126	6,933	5,790	31.11	186
1977	5,458.43	2,693	3,048	2,683	31.81	84
1978	29,122.64	14,005	15,850	14,729	32.52	453
1979	960.06	450	509	499	33.24	15
1980	73,686.57	33,566	37,989	39,382	33.97	1,159
1981	10,010.75	4,432	5,016	5,495	34.70	158
1983	5,324.55	2,219	2,511	3,080	36.19	85
1984	1,063.04	429	486	630	36.94	17
1985	6,561.76	2,561	2,898	3,992	37.70	106
1986	131,983.61	49,728	56,280	82,303	38.47	2,139
1987	13,588.09	4,934	5,584	8,683	39.25	221
1988	28,368.90	9,914	11,220	18,567	40.03	464

PACIFICORP  
WASHINGTON PROPERTY

ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R2						
NET SALVAGE PERCENT.. -5						
1989	57,865.07	19,432	21,993	38,765	40.81	950
1990	79,785.69	25,677	29,060	54,715	41.61	1,315
1992	397,706.20	116,855	132,253	285,339	43.21	6,604
1993	10,886.44	3,044	3,445	7,986	44.02	181
1994	262,959.68	69,764	78,957	197,151	44.84	4,397
1995	42,176.47	10,577	11,971	32,314	45.67	708
1996	561,484.76	132,751	150,243	439,316	46.49	9,450
1997	19,225.85	4,263	4,825	15,362	47.33	325
1998	58,874.03	12,189	13,795	48,023	48.17	997
2001	4,024.22	654	740	3,485	50.72	69
2002	28,358.67	4,179	4,730	25,047	51.58	486
2003	140,668.71	18,585	21,033	126,669	52.45	2,415
2004	9,178.63	1,073	1,214	8,424	53.32	158
2005	38,854.00	3,944	4,464	36,333	54.20	670
2006	15,857.22	1,365	1,545	15,105	55.08	274
2007	8,747.12	618	699	8,485	55.96	152
2008	3,554.77	196	222	3,511	56.85	62
2009	3,029.45	119	135	3,046	57.75	53
2010	5,940.65	141	160	6,078	58.64	104
2011	52,743.62	415	469	54,912	59.55	922
	2,293,943.68	675,954	765,008	1,643,633		37,605

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 43.7 1.64

PACIFICORP  
WASHINGTON PROPERTY

ACCOUNT 362 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. IOWA 53-R1						
NET SALVAGE PERCENT.. -20						
1930	57.58	59	67	2	7.93	
1931	121.00	123	139	6	8.27	1
1936	206.95	201	227	21	10.01	2
1938	59.80	57	65	7	10.74	1
1940	189.61	178	201	27	11.49	2
1944	94.26	85	96	17	13.05	1
1945	281.33	252	285	53	13.46	4
1946	15,389.00	13,634	15,430	3,037	13.87	219
1947	35,044.93	30,723	34,771	7,283	14.28	510
1948	18,805.02	16,307	18,455	4,111	14.70	280
1949	51,283.94	43,973	49,766	11,775	15.13	778
1950	26,582.54	22,534	25,503	6,396	15.56	411
1951	221,214.64	185,369	209,790	55,668	15.99	3,481
1952	132,315.46	109,527	123,957	34,822	16.44	2,118
1953	448,707.79	366,856	415,188	123,261	16.89	7,298
1954	307,748.38	248,475	281,210	88,088	17.34	5,080
1955	91,382.90	72,830	82,425	27,234	17.80	1,530
1956	296,447.79	233,108	263,819	91,918	18.27	5,031
1957	311,219.82	241,414	273,219	100,245	18.74	5,349
1958	117,020.32	89,501	101,292	39,132	19.22	2,036
1959	69,093.22	52,078	58,939	23,973	19.71	1,216
1960	225,535.18	167,492	189,558	81,084	20.20	4,014
1961	142,948.59	104,541	118,314	53,224	20.70	2,571
1962	241,486.37	173,815	196,714	93,070	21.21	4,388
1963	209,233.05	148,185	167,708	83,372	21.72	3,838
1964	124,842.34	86,947	98,402	51,409	22.24	2,312
1965	81,891.64	56,070	63,457	34,813	22.76	1,530
1966	210,890.14	141,862	160,552	92,516	23.29	3,972
1967	308,937.21	204,039	230,920	139,805	23.83	5,867
1968	162,669.44	105,410	119,297	75,906	24.38	3,113
1969	203,613.85	129,406	146,455	97,882	24.93	3,926
1970	70,754.77	44,071	49,877	35,029	25.49	1,374
1971	1,324.19	808	914	675	26.05	26
1972	247,845.13	148,035	167,538	129,876	26.62	4,879
1973	156,587.63	91,470	103,521	84,384	27.20	3,102
1974	162,788.28	92,955	105,201	90,145	27.78	3,245
1975	97,743.90	54,508	61,689	55,604	28.37	1,960
1976	540,666.06	294,166	332,921	315,878	28.97	10,904
1977	310,475.73	164,706	186,405	186,166	29.57	6,296
1978	643,140.46	332,300	376,079	395,690	30.18	13,111
1979	291,709.18	146,692	166,018	184,033	30.79	5,977

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ACCOUNT 362 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 53-R1						
NET SALVAGE PERCENT.. -20						
1980	1,871,771.40	914,982	1,035,527	1,210,599	31.41	38,542
1981	456,200.45	216,496	245,018	302,423	32.04	9,439
1982	1,392,173.54	640,812	725,236	945,372	32.67	28,937
1983	197,236.97	87,931	99,515	137,169	33.31	4,118
1984	16,773.10	7,235	8,188	11,940	33.95	352
1985	257,346.12	107,270	121,402	187,413	34.59	5,418
1986	765,897.53	307,974	348,548	570,529	35.24	16,190
1987	66,336.24	25,683	29,067	50,536	35.90	1,408
1988	85,848.91	31,955	36,165	66,854	36.56	1,829
1989	550,138.25	196,558	222,454	437,712	37.22	11,760
1990	2,083,323.47	713,197	807,157	1,692,831	37.88	44,689
1991	3,813,807.12	1,247,756	1,412,142	3,164,427	38.55	82,086
1992	3,568,976.29	1,112,707	1,259,301	3,023,471	39.23	77,070
1993	1,330,238.18	394,554	446,535	1,149,751	39.90	28,816
1994	2,561,468.88	720,306	815,203	2,258,560	40.58	55,657
1995	1,397,508.64	371,156	420,054	1,256,956	41.27	30,457
1996	3,387,447.94	847,499	959,153	3,105,785	41.95	74,035
1997	2,084,284.48	488,898	553,308	1,947,833	42.64	45,681
1998	2,108,378.05	461,608	522,423	2,007,631	43.33	46,334
1999	445,783.92	90,635	102,576	432,365	44.02	9,822
2000	461,291.84	86,481	97,874	455,676	44.72	10,190
2001	604,944.24	103,823	117,501	608,432	45.42	13,396
2002	639,195.85	99,569	112,687	654,348	46.12	14,188
2003	1,276,887.13	178,386	201,888	1,330,377	46.83	28,409
2004	841,274.84	104,002	117,704	891,826	47.54	18,759
2005	1,164,431.56	124,962	141,425	1,255,893	48.26	26,023
2006	833,657.74	75,880	85,877	914,512	48.98	18,671
2007	456,915.63	34,137	38,634	509,665	49.70	10,255
2008	3,717,747.55	217,176	245,788	4,215,509	50.42	83,608
2009	350,493.96	14,683	16,617	403,976	51.15	7,898
2010	583,426.01	14,660	16,592	683,519	51.89	13,172
2011	725,296.49	6,075	6,875	863,481	52.63	16,407
	46,674,851.74	14,459,808	16,364,818	39,645,004		995,369

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 39.8 2.13

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WASHINGTON PROPERTY

ACCOUNT 362.7 SUPERVISORY EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 25-R4						
NET SALVAGE PERCENT.. 0						
1963	1,810.06	1,810	1,810			
1967	2,168.50	2,168	2,168			
1971	2,840.25	2,840	2,840			
1973	342.20	342	342			
1975	1,534.80	1,513	1,535			
1979	1,881.90	1,787	1,882			
1986	33,069.95	28,533	32,358	712	3.43	208
1987	12,054.03	10,174	11,538	516	3.90	132
1988	70,133.63	57,706	65,442	4,692	4.43	1,059
1990	156,571.08	121,061	137,290	19,281	5.67	3,401
1991	120,674.60	90,072	102,147	18,528	6.34	2,922
1992	103,286.99	74,160	84,102	19,185	7.05	2,721
1994	32,353.78	21,289	24,143	8,211	8.55	960
1996	61,123.95	36,259	41,120	20,004	10.17	1,967
1997	93,376.05	52,216	59,216	34,160	11.02	3,100
1998	41,406.86	21,697	24,606	16,801	11.90	1,412
2001	5,268.00	2,179	2,471	2,797	14.66	191
2003	68,108.46	22,939	26,014	42,094	16.58	2,539
2010	111,380.73	6,683	7,579	103,802	23.50	4,417
	919,385.82	555,428	628,603	290,783		25,029
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					11.6	2.72

PACIFICORP  
WASHINGTON PROPERTY

ACCOUNT 364 POLES, TOWERS AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. IOWA 52-R1.5						
NET SALVAGE PERCENT.. -100						
1954	1,119,531.47	1,624,171	1,838,148	400,915	14.28	28,075
1955	150,932.94	216,531	245,058	56,808	14.70	3,864
1956	156,513.20	221,948	251,189	61,837	15.13	4,087
1957	143,620.19	201,235	227,747	59,493	15.57	3,821
1958	109,583.27	151,646	171,625	47,542	16.02	2,968
1959	121,758.03	166,341	188,256	55,260	16.48	3,353
1960	161,152.67	217,247	245,868	76,437	16.95	4,510
1961	177,157.37	235,552	266,585	87,730	17.43	5,033
1962	172,078.11	225,553	255,269	88,887	17.92	4,960
1963	247,490.42	319,644	361,756	133,225	18.42	7,233
1964	249,831.46	317,766	359,630	140,033	18.93	7,397
1965	239,652.92	300,026	339,553	139,753	19.45	7,185
1966	281,319.28	346,456	392,100	170,539	19.98	8,535
1967	265,826.28	321,852	364,254	167,399	20.52	8,158
1968	306,047.54	364,080	412,046	200,049	21.07	9,494
1969	314,937.66	367,872	416,337	213,538	21.63	9,872
1970	376,247.76	431,240	488,054	264,442	22.20	11,912
1971	376,313.49	422,916	478,633	273,994	22.78	12,028
1972	355,767.61	391,892	443,522	268,013	23.36	11,473
1973	474,548.68	511,782	579,207	369,890	23.96	15,438
1974	461,731.26	487,302	551,502	371,961	24.56	15,145
1975	394,585.48	407,031	460,655	328,516	25.18	13,047
1976	502,911.89	506,784	573,550	432,274	25.80	16,755
1977	637,197.88	626,659	709,218	565,178	26.43	21,384
1978	755,682.80	724,579	820,039	691,327	27.07	25,538
1979	825,389.58	771,112	872,702	778,077	27.71	28,079
1980	1,179,216.68	1,071,719	1,212,913	1,145,520	28.37	40,378
1981	898,441.68	793,737	898,308	898,575	29.03	30,953
1982	1,113,762.10	955,274	1,081,127	1,146,397	29.70	38,599
1983	828,938.83	689,296	780,107	877,771	30.38	28,893
1984	967,362.00	779,094	881,736	1,052,988	31.06	33,902
1985	1,038,397.92	808,746	915,294	1,161,502	31.75	36,583
1986	889,956.68	669,176	757,337	1,022,576	32.45	31,512
1987	1,251,318.42	907,206	1,026,726	1,475,911	33.15	44,522
1988	1,149,378.95	801,922	907,571	1,391,187	33.86	41,086
1989	1,182,823.08	792,491	896,898	1,468,748	34.58	42,474
1990	651,664.56	418,564	473,708	829,621	35.30	23,502
1991	2,655,372.60	1,631,036	1,845,917	3,464,828	36.03	96,165
1992	2,484,815.98	1,456,500	1,648,387	3,321,245	36.76	90,349
1993	4,069,614.49	2,269,624	2,568,636	5,570,593	37.50	148,549
1994	4,467,163.41	2,364,202	2,675,674	6,258,653	38.24	163,668



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ACCOUNT 364 POLES, TOWERS AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 52-R1.5						
NET SALVAGE PERCENT.. -100						
1995	4,959,837.59	2,481,804	2,808,770	7,110,905	38.99	182,378
1996	4,327,074.02	2,038,744	2,307,339	6,346,809	39.75	159,668
1997	6,166,009.26	2,727,226	3,086,525	9,245,494	40.50	228,284
1998	3,866,474.92	1,595,694	1,805,919	5,927,031	41.27	143,616
1999	3,293,754.88	1,263,023	1,429,420	5,158,090	42.03	122,724
2000	3,356,123.94	1,187,531	1,343,982	5,368,266	42.80	125,427
2001	2,891,111.82	936,258	1,059,605	4,722,619	43.58	108,367
2002	3,161,618.84	929,010	1,051,403	5,271,835	44.36	118,842
2003	3,330,426.16	877,434	993,032	5,667,820	45.15	125,533
2004	2,029,897.85	473,129	535,461	3,524,335	45.94	76,716
2005	3,687,026.51	747,360	845,821	6,528,232	46.73	139,701
2006	2,672,671.28	459,486	520,021	4,825,322	47.53	101,522
2007	3,068,351.28	433,128	490,190	5,646,513	48.33	116,832
2008	3,297,005.40	362,671	410,451	6,183,560	49.14	125,836
2009	2,505,850.24	197,561	223,589	4,788,111	49.95	95,858
2010	2,397,908.65	113,421	128,364	4,667,453	50.77	91,933
2011	2,672,098.33	42,112	47,660	5,296,537	51.59	102,666
	91,889,277.59	44,153,396	49,970,394	133,808,161		3,346,382
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						40.0 3.64

PACIFICORP  
WASHINGTON PROPERTY

ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. IOWA 60-R1						
NET SALVAGE PERCENT.. -60						
1954	1,510,199.80	1,479,198	1,674,075	742,245	23.27	31,897
1955	179,864.82	173,772	196,666	91,118	23.77	3,833
1956	174,993.46	166,686	188,646	91,344	24.28	3,762
1957	181,842.58	170,737	193,231	97,717	24.79	3,942
1958	104,913.03	97,024	109,806	58,055	25.32	2,293
1959	160,420.35	146,131	165,383	91,290	25.84	3,533
1960	165,516.81	148,435	167,991	96,836	26.37	3,672
1961	189,535.37	167,246	189,280	113,977	26.91	4,235
1962	164,346.97	142,608	161,396	101,559	27.46	3,698
1963	269,256.48	229,695	259,956	170,854	28.01	6,100
1964	313,552.65	262,883	297,517	204,167	28.56	7,149
1965	210,192.89	173,088	195,892	140,417	29.12	4,822
1966	269,159.95	217,554	246,216	184,440	29.69	6,212
1967	286,251.55	227,018	256,927	201,075	30.26	6,645
1968	309,833.70	240,927	272,668	223,066	30.84	7,233
1969	309,036.05	235,525	266,554	227,904	31.42	7,253
1970	356,386.20	266,007	301,052	269,166	32.01	8,409
1971	323,309.22	236,145	267,256	250,039	32.61	7,668
1972	370,721.58	264,843	299,735	293,420	33.21	8,835
1973	537,705.35	375,533	425,008	435,321	33.81	12,876
1974	600,501.15	409,465	463,410	497,392	34.43	14,446
1975	584,097.31	388,775	439,994	494,562	35.04	14,114
1976	740,346.12	480,538	543,847	640,707	35.66	17,967
1977	851,429.42	538,335	609,258	753,029	36.29	20,750
1978	1,055,609.23	649,698	735,292	953,683	36.92	25,831
1979	1,046,988.69	626,803	709,381	965,801	37.55	25,720
1980	1,815,953.07	1,056,158	1,195,302	1,710,223	38.19	44,782
1981	1,687,718.98	952,333	1,077,798	1,622,552	38.84	41,775
1982	1,856,895.04	1,015,588	1,149,387	1,821,645	39.49	46,129
1983	869,705.92	460,596	521,277	870,252	40.14	21,680
1984	1,205,710.61	617,652	699,025	1,230,112	40.79	30,157
1985	1,108,818.83	548,502	620,764	1,153,346	41.45	27,825
1986	1,036,533.05	494,219	559,330	1,099,123	42.12	26,095
1987	1,122,480.87	515,443	583,350	1,212,619	42.78	28,345
1988	1,069,676.64	472,078	534,272	1,177,211	43.45	27,093
1989	751,322.74	318,164	360,081	842,035	44.12	19,085
1990	549,481.66	222,720	252,062	627,109	44.80	13,998
1991	2,022,807.04	783,231	886,418	2,350,073	45.48	51,673
1992	2,054,755.89	758,353	858,262	2,429,347	46.16	52,629
1993	2,976,145.86	1,044,413	1,182,009	3,579,824	46.84	76,427
1994	2,174,240.99	723,587	818,916	2,659,870	47.52	55,974

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WASHINGTON PROPERTY

ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R1						
NET SALVAGE PERCENT.. -60						
1995	1,601,402.63	503,481	569,812	1,992,432	48.21	41,328
1996	1,895,192.56	560,977	634,883	2,397,425	48.90	49,027
1997	2,514,257.03	697,274	789,136	3,233,675	49.60	65,195
1998	2,028,441.69	525,220	594,415	2,651,092	50.29	52,716
1999	1,241,525.51	298,304	337,604	1,648,837	50.99	32,336
2000	1,788,417.26	396,313	448,525	2,412,943	51.69	46,681
2001	899,181.90	182,239	206,248	1,232,443	52.40	23,520
2002	1,509,735.28	277,791	314,389	2,101,187	53.10	39,570
2003	1,289,974.17	212,939	240,993	1,822,966	53.81	33,878
2004	827,859.84	120,762	136,672	1,187,904	54.53	21,784
2005	2,245,062.49	284,387	321,854	3,270,246	55.25	59,190
2006	538,546.79	57,879	65,504	796,171	55.97	14,225
2007	1,894,130.38	167,199	189,227	2,841,382	56.69	50,121
2008	1,723,692.04	118,590	134,214	2,623,693	57.42	45,693
2009	783,097.32	38,629	43,718	1,209,238	58.15	20,795
2010	612,510.15	18,130	20,518	959,498	58.89	16,293
2011	1,151,536.72	11,368	12,866	1,829,593	59.63	30,682
	58,112,821.68	22,969,188	25,995,268	66,985,247		1,469,596
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						45.6 2.53

PACIFICORP  
WASHINGTON PROPERTY

ACCOUNT 366 UNDERGROUND CONDUIT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. IOWA 50-R3						
NET SALVAGE PERCENT.. -50						
1967	852.99	948	1,073	206	12.96	16
1968	6,840.23	7,482	8,468	1,792	13.54	132
1969	14,857.72	15,984	18,090	4,197	14.14	297
1970	20,705.47	21,896	24,781	6,277	14.75	426
1971	81,494.50	84,616	95,764	26,478	15.39	1,720
1972	17,168.20	17,496	19,801	5,951	16.03	371
1973	26,089.65	26,064	29,498	9,636	16.70	577
1974	46,124.20	45,137	51,084	18,102	17.38	1,042
1975	40,542.33	38,835	43,951	16,862	18.07	933
1976	69,686.32	65,289	73,890	30,639	18.77	1,632
1977	63,030.15	57,691	65,292	29,253	19.49	1,501
1978	118,546.37	105,909	119,862	57,958	20.22	2,866
1979	100,807.10	87,793	99,359	51,852	20.97	2,473
1980	118,452.63	100,495	113,735	63,944	21.72	2,944
1981	117,260.37	96,775	109,525	66,366	22.49	2,951
1982	116,168.09	93,190	105,467	68,785	23.26	2,957
1983	138,458.63	107,790	121,991	85,697	24.05	3,563
1984	138,307.74	104,353	118,101	89,361	24.85	3,596
1985	257,271.20	187,859	212,608	173,299	25.66	6,754
1986	213,971.32	150,978	170,869	150,088	26.48	5,668
1987	252,014.95	171,547	194,147	183,875	27.31	6,733
1988	188,328.86	123,450	139,714	142,779	28.15	5,072
1989	282,798.26	178,163	201,635	222,562	29.00	7,675
1990	366,803.79	221,623	250,821	299,385	29.86	10,026
1991	715,383.31	413,563	468,048	605,027	30.73	19,688
1992	584,757.49	322,786	365,311	511,825	31.60	16,197
1993	1,325,362.24	696,213	787,936	1,200,107	32.49	36,938
1994	1,772,822.64	883,929	1,000,382	1,658,852	33.38	49,696
1995	917,234.59	432,568	489,557	886,295	34.28	25,855
1996	731,374.15	324,950	367,760	729,301	35.19	20,725
1997	525,138.41	218,825	247,654	540,054	36.11	14,956
1998	643,139.68	250,246	283,215	681,495	37.03	18,404
1999	136,005.86	49,125	55,597	148,412	37.96	3,910
2000	293,555.91	97,842	110,732	329,602	38.89	8,475
2001	1,031,069.20	314,270	355,673	1,190,931	39.84	29,893
2002	253,146.95	70,020	79,245	300,475	40.78	7,368
2003	221,603.54	54,913	62,148	270,257	41.74	6,475
2004	476,896.71	104,583	118,361	596,984	42.69	13,984
2005	1,031,601.29	196,211	222,061	1,325,341	43.66	30,356
2006	183,227.18	29,573	33,469	241,372	44.62	5,410
2007	445,207.21	58,901	66,661	601,150	45.59	13,186

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WASHINGTON PROPERTY

ACCOUNT 366 UNDERGROUND CONDUIT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R3						
NET SALVAGE PERCENT.. -50						
2008	556,675.34	57,282	64,829	770,184	46.57	16,538
2009	474,013.31	34,982	39,590	671,430	47.54	14,123
2010	545,835.42	24,235	27,428	791,325	48.52	16,309
2011	467,843.97	6,877	7,783	693,983	49.51	14,017
	16,128,475.47	6,753,257	7,642,966	16,549,747		454,428
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						36.4 2.82

PACIFICORP  
WASHINGTON PROPERTY

ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R3						
NET SALVAGE PERCENT.. -35						
1965	107.22	110	124	21	11.85	2
1966	0.32					
1967	22,190.44	22,192	25,116	4,841	12.96	374
1968	25,476.54	25,080	28,384	6,009	13.54	444
1969	32,749.83	31,709	35,887	8,325	14.14	589
1970	24,116.43	22,953	25,977	6,580	14.75	446
1971	135,788.65	126,890	143,607	39,708	15.39	2,580
1972	79,262.09	72,698	82,276	24,728	16.03	1,543
1973	131,716.83	118,427	134,029	43,789	16.70	2,622
1974	89,135.54	78,505	88,848	31,485	17.38	1,812
1975	108,357.98	93,416	105,723	40,560	18.07	2,245
1976	227,517.81	191,845	217,120	90,029	18.77	4,796
1977	271,679.54	223,801	253,286	113,481	19.49	5,823
1978	362,793.38	291,708	330,139	159,632	20.22	7,895
1979	335,326.30	262,832	297,459	155,232	20.97	7,403
1980	292,968.05	223,699	253,170	142,337	21.72	6,553
1981	284,664.26	211,440	239,296	145,001	22.49	6,447
1982	179,242.11	129,409	146,458	95,519	23.26	4,107
1983	210,635.49	147,582	167,025	117,333	24.05	4,879
1984	206,112.82	139,961	158,400	119,852	24.85	4,823
1985	254,195.17	167,052	189,060	154,103	25.66	6,006
1986	187,617.58	119,145	134,842	118,442	26.48	4,473
1987	197,206.33	120,815	136,732	129,497	27.31	4,742
1988	193,567.15	114,195	129,240	132,076	28.15	4,692
1989	248,144.92	140,698	159,234	175,762	29.00	6,061
1990	114,579.64	62,306	70,515	84,168	29.86	2,819
1991	798,308.32	415,352	470,073	607,643	30.73	19,774
1992	793,410.16	394,166	446,095	625,009	31.60	19,779
1993	705,827.15	333,694	377,657	575,210	32.49	17,704
1994	351,996.22	157,955	178,765	296,430	33.38	8,880
1995	1,003,300.32	425,841	481,943	872,512	34.28	25,453
1996	932,649.72	372,939	422,072	837,005	35.19	23,785
1997	1,106,761.51	415,069	469,752	1,024,376	36.11	28,368
1998	837,697.70	293,353	332,001	798,891	37.03	21,574
1999	491,984.86	159,934	181,004	483,176	37.96	12,729
2000	707,270.98	212,160	240,111	714,705	38.89	18,378
2001	1,031,210.79	282,882	320,150	1,071,985	39.84	26,907
2002	563,320.27	140,233	158,708	601,774	40.78	14,757
2003	835,914.63	186,426	210,987	917,498	41.74	21,981
2004	1,066,315.70	210,459	238,186	1,201,340	42.69	28,141
2005	1,086,784.52	186,036	210,545	1,256,614	43.66	28,782

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ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R3						
NET SALVAGE PERCENT.. -35						
2006	796,905.47	115,758	131,009	944,813	44.62	21,175
2007	1,178,382.43	140,310	158,795	1,432,021	45.59	31,411
2008	1,029,431.69	95,336	107,896	1,281,837	46.57	27,525
2009	1,125,143.96	74,732	84,578	1,434,366	47.54	30,172
2010	597,784.55	23,887	27,034	779,975	48.52	16,075
2011	831,447.33	11,000	12,449	1,110,005	49.51	22,420
	22,087,000.70	7,785,990	8,811,757	21,005,694		559,946
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						37.5 2.54

PACIFICORP  
WASHINGTON PROPERTY

ACCOUNT 368 LINE TRANSFORMERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. IOWA 43-R2						
NET SALVAGE PERCENT.. -25						
1925	174.15	218	218			
1927	510.99	639	639			
1929	119.68	150	150			
1932	265.33	331	332			
1936	1,466.17	1,785	1,833			
1937	548.38	663	685			
1938	321.27	386	402			
1939	532.78	636	666			
1940	1,359.74	1,612	1,700			
1941	546.31	643	683			
1942	1,543.65	1,805	1,930			
1943	1,905.15	2,211	2,381			
1944	4,088.70	4,712	5,111			
1945	7,770.79	8,889	9,713			
1946	10,698.89	12,148	13,374			
1947	20,591.79	23,208	25,740			
1948	10,087.84	11,284	12,610			
1949	7,011.29	7,784	8,764			
1954	19,662.48	20,966	23,730	848	6.32	134
1956	302.69	317	359	19	6.96	3
1957	1,989.24	2,065	2,337	150	7.29	21
1958	42,842.09	44,050	49,856	3,697	7.63	485
1959	34,859.28	35,488	40,166	3,408	7.98	427
1960	39,229.22	39,526	44,736	4,301	8.34	516
1961	98,159.68	97,846	110,743	11,957	8.71	1,373
1962	115,074.41	113,435	128,387	15,456	9.09	1,700
1963	114,575.57	111,611	126,322	16,897	9.49	1,781
1964	104,161.10	100,255	113,470	16,731	9.89	1,692
1965	136,022.51	129,260	146,298	23,730	10.31	2,302
1966	160,170.74	150,160	169,953	30,260	10.75	2,815
1967	208,388.84	192,637	218,029	42,457	11.20	3,791
1968	281,356.52	256,330	290,117	61,579	11.66	5,281
1969	315,907.13	283,491	320,858	74,026	12.13	6,103
1970	485,474.80	428,741	485,254	121,590	12.62	9,635
1971	541,103.02	469,847	531,778	144,601	13.13	11,013
1972	631,319.99	538,824	609,847	179,303	13.64	13,145
1973	757,698.94	634,791	718,463	228,661	14.18	16,126
1974	745,060.31	612,505	693,240	238,085	14.72	16,174
1975	636,590.49	512,973	580,588	215,150	15.28	14,080
1976	950,067.16	749,841	848,678	338,906	15.85	21,382
1977	1,288,461.06	994,805	1,125,931	484,645	16.44	29,480



PACIFICORP  
WASHINGTON PROPERTY

ACCOUNT 368 LINE TRANSFORMERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 43-R2						
NET SALVAGE PERCENT.. -25						
1978	1,648,648.17	1,244,626	1,408,681	652,129	17.03	38,293
1979	2,144,642.52	1,581,057	1,789,457	891,346	17.64	50,530
1980	1,669,449.52	1,200,167	1,358,361	728,451	18.27	39,871
1981	1,560,535.48	1,093,292	1,237,399	713,270	18.90	37,739
1982	1,998,394.81	1,362,281	1,541,844	956,150	19.55	48,908
1983	1,665,234.58	1,103,218	1,248,634	832,909	20.21	41,213
1984	3,176,867.09	2,042,805	2,312,068	1,659,016	20.88	79,455
1985	2,254,084.23	1,404,858	1,590,033	1,227,572	21.56	56,937
1986	2,029,329.97	1,223,508	1,384,779	1,151,883	22.26	51,747
1987	2,646,971.89	1,542,027	1,745,282	1,563,433	22.96	68,094
1988	2,387,530.11	1,341,583	1,518,417	1,465,996	23.67	61,935
1989	2,410,623.53	1,303,424	1,475,229	1,538,050	24.40	63,035
1990	2,865,214.30	1,488,407	1,684,594	1,896,924	25.13	75,484
1991	3,439,888.90	1,711,947	1,937,599	2,362,262	25.88	91,278
1992	3,068,923.90	1,460,424	1,652,923	2,183,232	26.63	81,984
1993	2,514,088.65	1,140,108	1,290,386	1,852,225	27.40	67,599
1994	3,726,569.57	1,606,524	1,818,280	2,839,932	28.17	100,814
1995	2,781,963.88	1,136,224	1,285,990	2,191,465	28.95	75,698
1996	2,604,246.97	1,003,091	1,135,309	2,120,000	29.75	71,261
1997	2,062,118.34	746,306	844,677	1,732,971	30.55	56,726
1998	1,007,074.86	341,058	386,013	872,831	31.35	27,841
1999	2,136,851.21	672,734	761,407	1,909,657	32.17	59,361
2000	3,129,874.95	909,855	1,029,783	2,882,561	33.00	87,350
2001	2,427,462.23	647,101	732,396	2,301,932	33.83	68,044
2002	2,332,301.69	564,767	639,209	2,276,168	34.67	65,652
2003	2,610,032.43	567,519	642,324	2,620,217	35.52	73,767
2004	2,796,344.84	538,961	610,002	2,885,429	36.37	79,335
2005	3,566,762.90	598,280	677,139	3,781,315	37.23	101,566
2006	2,478,040.95	352,966	399,491	2,698,060	38.10	70,815
2007	4,049,056.51	473,183	535,553	4,525,768	38.98	116,105
2008	4,736,285.63	432,304	489,286	5,431,071	39.86	136,254
2009	3,875,138.66	253,483	286,895	4,557,028	40.75	111,829
2010	3,514,138.15	137,930	156,110	4,236,563	41.65	101,718
2011	3,572,962.01	46,761	52,925	4,413,278	42.55	103,720
	98,665,673.60	39,871,647	45,124,546	78,207,546		2,621,417

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 29.8 2.66

PACIFICORP  
WASHINGTON PROPERTY

ACCOUNT 369.1 OVERHEAD SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. IOWA 55-R1						
NET SALVAGE PERCENT.. -30						
1954	80,972.25	68,901	77,978	27,286	19.00	1,436
1955	15,420.89	12,947	14,653	5,394	19.48	277
1956	15,823.13	13,105	14,832	5,738	19.96	287
1957	46,602.85	38,068	43,083	17,501	20.44	856
1958	96,448.01	77,668	87,900	37,482	20.93	1,791
1959	113,129.54	89,765	101,591	45,477	21.43	2,122
1960	125,947.20	98,417	111,383	52,348	21.94	2,386
1961	110,530.21	85,038	96,241	47,448	22.45	2,113
1962	124,498.72	94,254	106,672	55,176	22.97	2,402
1963	162,202.40	120,806	136,722	74,141	23.49	3,156
1964	174,542.06	127,809	144,647	82,258	24.02	3,425
1965	147,965.38	106,459	120,484	71,871	24.56	2,926
1966	124,071.77	87,685	99,237	62,056	25.10	2,472
1967	149,694.35	103,848	117,529	77,074	25.65	3,005
1968	154,885.53	105,436	119,327	82,024	26.20	3,131
1969	148,483.92	99,076	112,129	80,900	26.77	3,022
1970	160,525.47	104,986	118,817	89,866	27.33	3,288
1971	166,236.42	106,444	120,467	95,640	27.91	3,427
1972	174,548.71	109,372	123,781	103,132	28.49	3,620
1973	174,418.37	106,898	120,981	105,763	29.07	3,638
1974	184,426.77	110,419	124,966	114,789	29.67	3,869
1975	186,218.49	108,851	123,192	118,892	30.27	3,928
1976	220,594.14	125,816	142,392	144,380	30.87	4,677
1977	247,857.24	137,792	155,945	166,269	31.48	5,282
1978	271,634.29	147,027	166,397	186,728	32.10	5,817
1979	310,256.02	163,386	184,911	218,422	32.72	6,675
1980	305,878.48	156,599	177,230	220,412	33.34	6,611
1981	330,578.39	164,320	185,968	243,784	33.97	7,176
1982	324,395.47	156,342	176,939	244,775	34.61	7,072
1983	267,104.10	124,689	141,116	206,119	35.25	5,847
1984	253,274.83	114,341	129,405	199,852	35.90	5,567
1985	264,526.03	115,356	130,554	213,330	36.55	5,837
1986	396,497.18	166,819	188,797	326,649	37.20	8,781
1987	219,507.54	88,930	100,646	184,714	37.86	4,879
1988	211,850.50	82,523	93,395	182,011	38.52	4,725
1989	168,839.83	63,093	71,405	148,087	39.19	3,779
1990	292,856.33	104,799	118,606	262,107	39.86	6,576
1991	390,870.29	133,684	151,296	356,835	40.53	8,804
1992	213,525.78	69,599	78,768	198,816	41.21	4,824
1993	230,280.83	71,414	80,823	218,542	41.88	5,218
1994	585,898.71	172,137	194,815	566,853	42.57	13,316

PACIFICORP  
WASHINGTON PROPERTY

ACCOUNT 369.1 OVERHEAD SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R1						
NET SALVAGE PERCENT.. -30						
1995	360,369.42	100,086	113,272	355,208	43.25	8,213
1996	477,543.46	124,838	141,285	479,521	43.94	10,913
1997	245,181.83	60,098	68,016	250,720	44.63	5,618
1998	598,008.80	136,824	154,850	622,561	45.32	13,737
1999	385,791.97	81,975	92,775	408,755	46.01	8,884
2000	1,494,429.75	292,832	331,412	1,611,347	46.71	34,497
2001	50,902.39	9,132	10,335	55,838	47.41	1,178
2002	452,798.72	73,633	83,334	505,304	48.12	10,501
2003	393,381.20	57,368	64,926	446,470	48.83	9,143
2004	497,789.23	64,240	72,703	574,423	49.54	11,595
2005	748,077.90	83,985	95,050	877,451	50.25	17,462
2006	457,752.30	43,601	49,345	545,733	50.97	10,707
2007	736,602.52	57,455	65,025	892,558	51.70	17,264
2008	736,883.34	44,937	50,857	907,091	52.42	17,304
2009	890,619.31	38,949	44,080	1,113,725	53.15	20,954
2010	894,425.94	23,464	26,556	1,136,198	53.89	21,084
2011	913,838.19	7,995	9,048	1,178,942	54.63	21,580
	18,678,214.69	5,636,330	6,378,889	17,902,790		418,674
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						42.8 2.24

PACIFICORP  
WASHINGTON PROPERTY

ACCOUNT 369.2 UNDERGROUND SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. IOWA 55-R4						
NET SALVAGE PERCENT.. -50						
1963	245.77	290	328	41	11.68	4
1965	19,884.63	22,777	25,778	4,049	13.00	311
1966	27,038.95	30,470	34,484	6,074	13.68	444
1967	18,627.78	20,636	23,355	4,587	14.38	319
1968	30,042.76	32,708	37,017	8,047	15.08	534
1969	17,453.25	18,659	21,117	5,063	15.80	320
1970	14,658.53	15,379	17,405	4,583	16.53	277
1971	40,776.91	41,948	47,474	13,691	17.28	792
1972	44,297.89	44,652	50,535	15,912	18.04	882
1973	85,297.15	84,188	95,279	32,667	18.81	1,737
1974	107,469.97	103,758	117,428	43,777	19.60	2,234
1975	136,756.88	129,049	146,051	59,084	20.40	2,896
1976	218,327.46	201,197	227,704	99,787	21.21	4,705
1977	299,856.25	269,542	305,053	144,731	22.04	6,567
1978	311,716.49	273,064	309,039	158,536	22.88	6,929
1979	336,616.85	287,075	324,896	180,029	23.73	7,587
1980	215,427.12	178,610	202,141	121,000	24.60	4,919
1981	209,536.00	168,753	190,985	123,319	25.47	4,842
1982	248,033.66	193,738	219,262	152,788	26.36	5,796
1983	263,789.46	199,642	225,944	169,740	27.25	6,229
1984	433,279.59	317,161	358,945	290,974	28.16	10,333
1985	494,724.73	349,723	395,797	346,290	29.08	11,908
1986	451,129.56	307,591	348,115	328,579	30.00	10,953
1987	289,523.92	190,061	215,101	219,185	30.93	7,086
1988	280,916.47	177,209	200,555	220,820	31.87	6,929
1989	276,774.53	167,422	189,479	225,683	32.82	6,876
1990	523,628.43	303,181	343,124	442,319	33.77	13,098
1991	955,684.47	528,326	597,930	835,597	34.73	24,060
1992	441,208.62	232,237	262,833	398,980	35.70	11,176
1993	743,916.63	371,888	420,883	694,992	36.67	18,953
1994	1,320,078.39	625,004	707,345	1,272,773	37.64	33,814
1995	965,556.16	431,343	488,170	960,164	38.62	24,862
1996	1,246,998.27	523,739	592,739	1,277,758	39.60	32,267
1997	1,125,400.59	442,586	500,895	1,187,206	40.58	29,256
1998	1,328,953.02	487,114	551,289	1,442,141	41.56	34,700
1999	1,023,993.59	347,687	393,493	1,142,497	42.55	26,851
2000	2,546,426.68	795,860	900,711	2,918,929	43.54	67,040
2001	535,188.28	152,818	172,951	629,831	44.53	14,144
2002	1,073,959.85	277,372	313,915	1,297,025	45.53	28,487
2003	1,312,089.85	303,447	343,425	1,624,710	46.52	34,925
2004	1,711,105.55	349,066	395,054	2,171,604	47.52	45,699

PACIFICORP  
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ACCOUNT 369.2 UNDERGROUND SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R4						
NET SALVAGE PERCENT.. -50						
2005	1,791,469.10	317,090	358,865	2,328,339	48.51	47,997
2006	1,507,080.60	225,655	255,384	2,005,237	49.51	40,502
2007	2,075,231.85	254,133	287,614	2,825,234	50.51	55,934
2008	1,824,246.76	174,143	197,085	2,539,285	51.50	49,307
2009	1,424,909.37	97,143	109,941	2,027,423	52.50	38,618
2010	1,273,337.55	52,086	58,948	1,851,058	53.50	34,599
2011	1,052,039.04	14,345	16,235	1,561,824	54.50	28,657
	32,674,705.21	11,131,565	12,598,096	36,413,962		847,355
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 43.0						2.59

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WASHINGTON PROPERTY

ACCOUNT 370 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 25-S5						
NET SALVAGE PERCENT.. -1						
1960	1,655.22	1,672	1,672			
1961	5,813.74	5,872	5,872			
1962	7,956.98	8,037	8,037			
1963	31,595.75	31,912	31,912			
1964	49,020.08	49,510	49,510			
1965	54,921.77	55,471	55,471			
1966	48,188.55	48,670	48,670			
1967	57,183.21	57,755	57,755			
1968	41,223.79	41,636	41,636			
1969	12,246.87	12,369	12,369			
1970	13,421.47	13,556	13,556			
1971	7,953.90	8,033	8,033			
1972	12,018.98	12,139	12,139			
1973	18,651.18	18,747	18,838			
1974	20,461.12	20,360	20,666			
1975	24,589.48	24,368	24,835			
1976	50,882.85	50,261	51,392			
1977	59,575.97	58,655	60,172			
1978	40,271.52	39,503	40,674			
1979	37,492.14	36,625	37,867			
1980	45,053.95	43,794	45,504			
1981	33,521.32	32,394	33,857			
1982	26,622.74	25,566	26,889			
1983	27,350.10	26,066	27,624			
1984	60,276.76	56,910	60,880			
1985	53,437.48	49,892	53,972			
1986	35,868.29	33,053	36,227			
1987	31,756.97	28,790	32,075			
1988	17,136.03	15,224	17,307			
1999	13,784.30	6,961	8,689	5,233	12.50	419
2000	37,672.28	17,503	21,849	16,200	13.50	1,200
2001	32,211.49	13,664	17,056	15,478	14.50	1,067
2002	68,661.22	26,352	32,895	36,453	15.50	2,352
2003	32,696.50	11,228	14,016	19,007	16.50	1,152
2004	101,858.99	30,863	38,526	64,352	17.50	3,677
2005	135,375.03	35,549	44,375	92,354	18.50	4,992
2006	121,015.58	26,890	33,566	88,660	19.50	4,547
2007	51,441.74	9,352	11,674	40,282	20.50	1,965
2008	184,295.29	26,059	32,529	153,609	21.50	7,145

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ACCOUNT 370 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 25-S5						
NET SALVAGE PERCENT.. -1						
2009	40,670.97	4,108	5,128	35,950	22.50	1,598
2010	9,347,932.75	566,485	707,131	8,734,281	23.50	371,672
2011	248,502.03	5,020	6,266	244,721	24.50	9,989
	11,342,266.38	1,686,874	1,909,111	9,546,578		411,775
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						23.2 3.63

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WASHINGTON PROPERTY

ACCOUNT 371 INSTALLATIONS ON CUSTOMER PREMISES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. IOWA 30-L0						
NET SALVAGE PERCENT.. -25						
1962	17,188.30	12,719	14,395	7,090	12.24	579
1963	11,648.73	8,508	9,629	4,932	12.47	396
1964	18,266.44	13,175	14,911	7,922	12.69	624
1965	12,016.09	8,551	9,678	5,342	12.92	413
1966	16,304.90	11,447	12,955	7,426	13.15	565
1967	18,044.29	12,488	14,133	8,422	13.39	629
1968	15,251.47	10,403	11,774	7,290	13.63	535
1969	19,867.13	13,352	15,111	9,723	13.87	701
1970	20,649.02	13,663	15,463	10,348	14.12	733
1971	23,420.57	15,253	17,262	12,014	14.37	836
1972	18,712.89	11,992	13,572	9,819	14.62	672
1973	21,605.00	13,611	15,404	11,602	14.88	780
1974	17,296.33	10,709	12,120	9,500	15.14	627
1975	18,202.63	11,073	12,532	10,221	15.40	664
1976	26,200.59	15,644	17,705	15,046	15.67	960
1977	22,783.54	13,338	15,095	13,384	15.95	839
1978	28,432.16	16,325	18,476	17,064	16.22	1,052
1979	35,278.40	19,830	22,442	21,656	16.51	1,312
1980	20,919.10	11,514	13,031	13,118	16.79	781
1981	36,695.19	19,754	22,356	23,513	17.08	1,377
1982	32,721.32	17,206	19,473	21,429	17.38	1,233
1983	11,473.19	5,890	6,666	7,675	17.68	434
1984	3,047.66	1,525	1,726	2,084	17.99	116
1985	229.01	112	127	159	18.30	9
1986	5,099.60	2,420	2,739	3,636	18.61	195
1987	2,681.41	1,237	1,400	1,952	18.93	103
1988	2,885.75	1,291	1,461	2,146	19.26	111
1989	4,131.80	1,792	2,028	3,137	19.59	160
1991	1,247.60	506	573	986	20.27	49
1992	3,861.79	1,509	1,708	3,119	20.62	151
1993	6,022.83	2,264	2,562	4,967	20.98	237
1994	2,666.19	962	1,089	2,244	21.34	105
1995	1,859.55	643	728	1,596	21.70	74
1996	584.50	193	218	513	22.08	23
1997	1,461.53	459	519	1,308	22.46	58
1998	163.31	49	55	149	22.85	7
1999	8,277.71	2,332	2,639	7,708	23.24	332
2000	4,970.01	1,315	1,488	4,725	23.65	200
2001	313.16	77	87	304	24.07	13
2002	2,484.44	569	644	2,462	24.50	100
2003	1,771.73	373	423	1,792	24.95	72



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ACCOUNT 371 INSTALLATIONS ON CUSTOMER PREMISES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 30-L0						
NET SALVAGE PERCENT.. -25						
2006	652.02	97	110	705	26.43	27
2007	1,802.87	228	258	1,996	26.97	74
2008	332.48	34	38	378	27.54	14
2009	511.73	39	44	596	28.16	21
2010	1,331.81	65	74	1,591	28.83	55
	521,367.77	306,536	346,921	304,789		19,048
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						16.0 3.65

PACIFICORP  
WASHINGTON PROPERTY

ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEMS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-R1						
NET SALVAGE PERCENT.. -30						
1954	158,252.92	155,393	175,865	29,864	11.01	2,712
1955	3,199.25	3,104	3,513	646	11.41	57
1956	5,108.59	4,897	5,542	1,099	11.82	93
1957	9,483.72	8,975	10,157	2,172	12.24	177
1958	4,780.61	4,466	5,054	1,161	12.66	92
1959	4,122.06	3,800	4,301	1,058	13.09	81
1960	3,651.57	3,321	3,759	988	13.52	73
1961	7,077.02	6,346	7,182	2,018	13.96	145
1962	1,406.71	1,243	1,407	422	14.41	29
1963	3,199.86	2,785	3,152	1,008	14.87	68
1964	21,886.29	18,759	21,230	7,222	15.33	471
1965	7,676.40	6,473	7,326	2,653	15.81	168
1966	12,447.58	10,328	11,689	4,493	16.28	276
1967	11,693.05	9,536	10,792	4,409	16.77	263
1968	14,845.54	11,897	13,464	5,835	17.26	338
1969	46,984.96	36,960	41,829	19,251	17.77	1,083
1970	16,167.25	12,484	14,129	6,888	18.27	377
1971	17,114.67	12,959	14,666	7,583	18.79	404
1972	17,294.64	12,830	14,520	7,963	19.32	412
1973	67,041.55	48,710	55,127	32,027	19.85	1,613
1974	36,572.75	26,002	29,428	18,117	20.39	889
1975	38,042.08	26,453	29,938	19,517	20.93	932
1976	24,352.41	16,539	18,718	12,940	21.49	602
1977	40,625.29	26,935	30,484	22,329	22.05	1,013
1978	13,513.42	8,737	9,888	7,679	22.62	339
1979	17,919.01	11,285	12,772	10,523	23.20	454
1980	116,481.68	71,372	80,775	70,651	23.79	2,970
1981	142,945.85	85,151	96,369	89,461	24.38	3,669
1982	122,020.72	70,572	79,870	78,757	24.98	3,153
1983	73,811.66	41,388	46,841	49,114	25.59	1,919
1984	20,840.12	11,319	12,810	14,282	26.20	545
1985	54,326.78	28,532	32,291	38,334	26.82	1,429
1986	21,492.25	10,897	12,333	15,607	27.45	569
1987	27,712.21	13,538	15,322	20,704	28.09	737
1988	16,651.97	7,827	8,858	12,790	28.73	445
1989	70,403.51	31,789	35,977	55,548	29.37	1,891
1990	47,325.07	20,480	23,178	38,345	30.02	1,277
1991	114,047.92	47,180	53,396	94,866	30.68	3,092
1992	64,390.44	25,410	28,758	54,950	31.34	1,753
1993	179,236.93	67,314	76,182	156,826	32.00	4,901
1994	157,380.60	56,059	63,444	141,151	32.67	4,321

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WASHINGTON PROPERTY

ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEMS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-R1						
NET SALVAGE PERCENT.. -30						
1995	256,182.18	86,220	97,579	235,458	33.35	7,060
1996	149,381.24	47,384	53,627	140,569	34.02	4,132
1997	211,209.41	62,847	71,127	203,445	34.70	5,863
1998	142,318.24	39,512	44,717	140,297	35.39	3,964
1999	52,959.50	13,662	15,462	53,385	36.07	1,480
2000	98,416.56	23,427	26,513	101,429	36.76	2,759
2001	28,000.92	6,099	6,903	29,498	37.46	787
2002	128,971.95	25,522	28,884	138,780	38.15	3,638
2003	177,353.33	31,458	35,602	194,957	38.86	5,017
2004	83,140.49	13,066	14,787	93,296	39.56	2,358
2005	160,693.11	21,958	24,851	184,050	40.27	4,570
2006	89,845.10	10,408	11,779	105,020	40.99	2,562
2007	121,555.56	11,553	13,075	144,947	41.71	3,475
2008	118,681.31	8,811	9,972	144,314	42.43	3,401
2009	140,876.37	7,489	8,476	174,663	43.16	4,047
2010	146,579.22	4,701	5,321	185,232	43.89	4,220
2011	52,814.10	564	638	68,020	44.63	1,524
	3,992,505.50	1,494,726	1,691,649	3,498,608		106,689
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						32.8 2.67

PACIFICORP  
WASHINGTON PROPERTY

ACCOUNT 390 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 40-R3						
NET SALVAGE PERCENT.. -10						
1953	245.17	255	270			
1965	28,805.16	27,329	31,686			
1986	14,560.00	9,149	10,665	5,351	17.15	312
1987	3,076.45	1,869	2,179	1,205	17.91	67
1988	18,859.91	11,052	12,883	7,863	18.69	421
1989	300,362.74	169,495	197,576	132,823	19.48	6,818
1990	7,322.53	3,969	4,627	3,428	20.29	169
1992	65,945.68	32,770	38,199	34,341	21.93	1,566
1993	374,026.82	177,120	206,465	204,965	22.78	8,998
1994	96,959.32	43,649	50,881	55,774	23.63	2,360
1995	6,980,252.03	2,977,252	3,470,511	4,207,766	24.49	171,816
1996	45,015.09	18,111	21,112	28,405	25.37	1,120
1997	335,557.25	126,790	147,796	221,317	26.26	8,428
1998	28,556.70	10,091	11,763	19,649	27.15	724
1999	29,590.21	9,716	11,326	21,223	28.06	756
2000	12,193.14	3,695	4,307	9,105	28.98	314
2001	176,581.56	49,046	57,172	137,068	29.90	4,584
2002	21,123.65	5,327	6,210	17,026	30.83	552
2003	1,998,750.70	452,367	527,313	1,671,313	31.77	52,607
2004	5,737.15	1,149	1,339	4,972	32.72	152
2005	128,772.89	22,381	26,089	115,561	33.68	3,431
2006	94,729.36	13,963	16,276	87,926	34.64	2,538
2007	27,222.10	3,294	3,840	26,104	35.60	733
2008	65,748.69	6,202	7,229	65,095	36.57	1,780
2009	32,509.02	2,190	2,553	33,207	37.55	884
2010	129,150.74	5,221	6,086	135,980	38.53	3,529
2011	67,974.31	916	1,068	73,704	39.51	1,865
	11,089,628.37	4,184,368	4,877,421	7,321,170		276,524
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						26.5 2.49

PACIFICORP  
WASHINGTON PROPERTY

ACCOUNT 392.01 TRANSPORTATION EQUIPMENT - LIGHT TRUCKS AND VANS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 13-L2.5						
NET SALVAGE PERCENT.. +10						
1992	15,850.49	10,918	12,726	1,539	3.05	505
1993	62,356.42	41,918	48,861	7,260	3.29	2,207
1994	33,632.96	22,074	25,730	4,540	3.52	1,290
1995	100,030.09	63,989	74,587	15,440	3.76	4,106
1996	15,878.30	9,904	11,544	2,746	3.99	688
1997	76,090.75	46,357	54,035	14,447	4.20	3,440
1998	50,958.45	30,375	35,406	10,457	4.39	2,382
2000	50,349.09	28,618	33,358	11,956	4.79	2,496
2001	111,042.43	61,116	71,239	28,699	5.05	5,683
2002	127,641.46	67,160	78,284	36,593	5.40	6,776
2003	104,495.17	51,653	60,208	33,838	5.86	5,774
2004	187,205.11	85,021	99,103	69,382	6.44	10,774
2005	332,773.44	135,696	158,171	141,325	7.11	19,877
2006	234,512.48	83,126	96,894	114,167	7.88	14,488
2007	35,088.48	10,397	12,119	19,461	8.72	2,232
2008	143,706.62	33,727	39,313	90,023	9.61	9,368
2009	182,923.00	31,153	36,313	128,318	10.54	12,174
2010	139,895.25	14,431	16,822	109,084	11.51	9,477
2011	372,911.78	12,908	15,046	320,575	12.50	25,646
	2,377,341.77	840,541	979,759	1,159,849		139,383
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						8.3 5.86

PACIFICORP  
WASHINGTON PROPERTY

ACCOUNT 392.05 TRANSPORTATION EQUIPMENT - MEDIUM TRUCKS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 16-L2.5						
NET SALVAGE PERCENT.. +10						
1988	66,958.47	45,686	53,253	7,010	3.87	1,811
1991	22,401.56	14,378	16,759	3,402	4.59	741
1992	21,720.52	13,659	15,921	3,627	4.82	752
1993	17,086.03	10,534	12,279	3,098	5.04	615
1994	48,324.96	29,249	34,094	9,398	5.24	1,794
1995	103,361.21	61,454	71,633	21,392	5.43	3,940
1996	145,980.01	85,317	99,448	31,934	5.61	5,692
1997	152,740.69	87,550	102,051	35,416	5.81	6,096
1998	40,936.10	22,912	26,707	10,135	6.05	1,675
2001	48,323.20	23,920	27,882	15,609	7.20	2,168
2002	417,225.15	193,617	225,685	149,818	7.75	19,331
2003	8,391.10	3,587	4,181	3,371	8.40	401
2004	367,115.56	141,869	165,367	165,037	9.13	18,076
2005	964,140.59	329,736	384,350	483,377	9.92	48,728
2006	269,126.02	79,175	92,289	149,924	10.77	13,921
2007	362,534.27	88,709	103,401	222,880	11.65	19,131
2008	118,771.12	22,849	26,633	80,261	12.58	6,380
2009	331,799.41	46,101	53,737	244,882	13.53	18,099
2011	891,272.28	25,067	29,219	772,926	15.50	49,866
	4,398,208.25	1,325,369	1,544,889	2,413,498		219,217
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 11.0						4.98

PACIFICORP  
WASHINGTON PROPERTY

ACCOUNT 392.09 TRANSPORTATION EQUIPMENT - TRAILERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 33-S0.5						
NET SALVAGE PERCENT.. +15						
1954	4,417.09	3,421	3,755			
1957	3,975.06	2,975	3,379			
1964	943.16	648	757	45	6.32	7
1967	2,974.50	1,962	2,291	237	7.39	32
1972	5,954.00	3,644	4,255	806	9.24	87
1976	5,388.53	3,078	3,594	986	10.82	91
1978	14,531.94	7,991	9,330	3,022	11.65	259
1979	5,433.75	2,929	3,420	1,199	12.07	99
1985	4,781.70	2,243	2,619	1,445	14.79	98
1991	22,371.77	8,718	10,179	8,837	17.87	495
1992	72,042.00	27,037	31,569	29,667	18.43	1,610
1993	64,097.32	23,114	26,989	27,494	19.00	1,447
1994	14,599.00	5,046	5,892	6,517	19.58	333
1995	26,098.60	8,618	10,063	12,121	20.18	601
1996	18,201.59	5,720	6,679	8,792	20.80	423
1997	30,026.41	8,948	10,448	15,074	21.43	703
1998	11,152.56	3,137	3,663	5,817	22.08	263
2000	28,515.91	7,022	8,199	16,040	23.44	684
2002	25,738.85	5,383	6,285	15,593	24.88	627
2003	8,612.22	1,635	1,909	5,411	25.63	211
2004	14,179.73	2,411	2,815	9,238	26.40	350
2005	21,198.40	3,167	3,698	14,321	27.20	527
2006	146,648.31	18,848	22,007	102,644	28.01	3,665
2007	41,681.77	4,445	5,190	30,240	28.86	1,048
2009	8,343.17	509	594	6,498	30.63	212
2010	71,986.39	2,689	3,140	58,048	31.55	1,840
2011	119,842.31	1,513	1,767	100,099	32.51	3,079
	793,736.04	166,851	194,486	480,190		18,791

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 25.6 2.37

PACIFICORP  
WASHINGTON PROPERTY

ACCOUNT 396.03 LIGHT POWER OPERATED EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 10-R4						
NET SALVAGE PERCENT.. +10						
1998	49,439.01	42,804	44,495			
2000	71,837.66	58,770	64,654			
2001	91,606.80	72,140	82,446			
2002	409,709.99	305,316	362,208	6,531	1.72	3,797
2005	276,855.76	153,987	182,680	66,490	3.82	17,406
2009	115,114.18	25,797	30,604	72,999	7.51	9,720
2011	907,416.06	40,834	48,443	768,231	9.50	80,866
	1,921,979.46	699,648	815,530	914,252		111,789
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						8.2 5.82



PACIFICORP  
WASHINGTON PROPERTY

ACCOUNT 396.07 HEAVY POWER OPERATED EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 13-L1.5						
NET SALVAGE PERCENT.. +15						
1979	6,767.10	5,093	5,752			
1984	57,710.74	40,488	47,198	1,856	2.27	818
1986	49,208.02	33,365	38,894	2,933	2.63	1,115
1990	27,956.42	17,457	20,350	3,413	3.45	989
1992	159,207.90	94,624	110,305	25,022	3.91	6,399
1993	344,578.07	199,166	232,172	60,719	4.16	14,596
1994	34,062.84	19,132	22,303	6,650	4.41	1,508
1995	50,835.09	27,721	32,315	10,895	4.66	2,338
1996	186,510.76	98,535	114,864	43,670	4.92	8,876
1997	205,131.40	104,886	122,268	52,094	5.18	10,057
1998	67,199.01	33,173	38,671	18,448	5.45	3,385
2001	57,408.04	25,186	29,360	19,437	6.29	3,090
2002	923,709.07	385,934	449,892	335,261	6.61	50,720
2004	407,304.15	149,136	173,851	172,358	7.40	23,292
2005	535,010.36	178,406	207,972	246,787	7.90	31,239
2006	698,360.95	206,391	240,595	353,012	8.48	41,629
2007	239,286.02	60,235	70,217	133,176	9.15	14,555
2008	554,195.15	112,693	131,369	339,697	9.89	34,348
2009	917,887.24	138,034	160,909	619,295	10.70	57,878
2010	316,342.10	29,371	34,238	234,653	11.58	20,264
2011	862,512.29	27,067	31,553	701,582	12.52	56,037
	6,701,182.72	1,986,093	2,315,048	3,380,957		383,133

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 8.8 5.72

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WYOMING PROPERTY



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WYOMING PROPERTY

ACCOUNT 360.2 LAND RIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R4						
NET SALVAGE PERCENT.. 0						
1965	25,634.18	20,948	24,291	1,343	9.14	147
1967	5,934.38	4,705	5,456	478	10.36	46
1968	8,678.11	6,769	7,849	829	11.00	75
1969	14,613.36	11,203	12,991	1,622	11.67	139
1970	17,071.95	12,855	14,906	2,166	12.35	175
1971	30,680.30	22,679	26,298	4,382	13.04	336
1972	19,242.45	13,955	16,182	3,060	13.74	223
1973	39,363.50	27,980	32,445	6,918	14.46	478
1974	36,608.95	25,480	29,546	7,063	15.20	465
1975	69,215.67	47,136	54,658	14,558	15.95	913
1976	18,362.77	12,226	14,177	4,186	16.71	251
1977	45,654.76	29,685	34,422	11,233	17.49	642
1978	44,339.24	28,120	32,607	11,732	18.29	641
1979	34,880.88	21,556	24,996	9,885	19.10	518
1980	42,295.42	25,445	29,506	12,789	19.92	642
1981	113,099.55	66,141	76,696	36,404	20.76	1,754
1982	83,419.14	47,365	54,923	28,496	21.61	1,319
1983	100,055.67	55,071	63,859	36,197	22.48	1,610
1984	2,781.20	1,482	1,718	1,063	23.36	46
1986	720,909.54	358,292	415,469	305,441	25.15	12,145
1987	99,892.60	47,829	55,462	44,431	26.06	1,705
1988	28,356.87	13,056	15,139	13,218	26.98	490
1989	12,381.91	5,470	6,343	6,039	27.91	216
1990	11,020.01	4,661	5,405	5,615	28.85	195
1991	18,692.79	7,556	8,762	9,931	29.79	333
1992	5,677.71	2,186	2,535	3,143	30.75	102
1993	13,445.39	4,918	5,703	7,742	31.71	244
1994	1,311,633.71	454,612	527,158	784,476	32.67	24,012
1995	13,398.73	4,384	5,084	8,315	33.64	247
1996	6,499.49	1,999	2,318	4,181	34.62	121
1997	67,591.67	19,466	22,572	45,020	35.60	1,265
1998	70,409.50	18,898	21,914	48,496	36.58	1,326
2000	4,509.86	1,033	1,198	3,312	38.55	86
2002	11,903.56	2,255	2,615	9,289	40.53	229
2008	439,594.28	30,772	35,682	403,912	46.50	8,686

PACIFICORP  
WYOMING PROPERTY

ACCOUNT 360.2 LAND RIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R4						
NET SALVAGE PERCENT.. 0						
2009	137,617.08	6,881	7,979	129,638	47.50	2,729
2010	68,638.41	2,059	2,388	66,250	48.50	1,366
2011	599,205.29	5,992	6,948	592,257	49.50	11,965
	4,393,309.88	1,473,120	1,708,200	2,685,110		77,882
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						34.5 1.77

PACIFICORP  
WYOMING PROPERTY

ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R2.5						
NET SALVAGE PERCENT.. -10						
1929	640.70	622	705			
1930	582.59	563	641			
1946	673.84	593	688	53	12.03	4
1948	147.78	128	148	15	12.82	1
1949	352.23	302	350	37	13.23	3
1950	1,409.27	1,197	1,388	162	13.66	12
1954	721.39	588	682	112	15.53	7
1956	9,600.62	7,648	8,869	1,692	16.55	102
1957	53,415.58	42,031	48,739	10,018	17.08	587
1958	990.83	770	893	197	17.62	11
1959	30,562.08	23,432	27,172	6,446	18.18	355
1960	5,843.89	4,419	5,124	1,304	18.75	70
1961	21,491.94	16,021	18,578	5,063	19.34	262
1962	16,375.79	12,030	13,950	4,063	19.93	204
1963	1,526.91	1,105	1,281	399	20.54	19
1964	2,190.79	1,560	1,809	601	21.16	28
1965	33,303.52	23,330	27,053	9,581	21.79	440
1966	2,813.65	1,937	2,246	849	22.44	38
1967	992.58	672	779	313	23.09	14
1968	1,967.88	1,307	1,516	649	23.76	27
1969	1,873.86	1,222	1,417	644	24.43	26
1970	256.08	164	190	92	25.11	4
1971	29,464.66	18,469	21,417	10,994	25.81	426
1972	69,390.20	42,605	49,404	26,925	26.51	1,016
1973	2,763.66	1,660	1,925	1,115	27.23	41
1974	26,479.05	15,559	18,042	11,085	27.95	397
1975	51,190.61	29,394	34,085	22,225	28.68	775
1976	25,316.80	14,194	16,459	11,389	29.42	387
1977	74,905.11	40,965	47,503	34,893	30.17	1,157
1978	35,257.12	18,797	21,797	16,986	30.92	549
1979	7,193.54	3,734	4,330	3,583	31.69	113
1980	376,658.55	190,175	220,526	193,798	32.46	5,970
1981	323,427.22	158,673	183,996	171,774	33.24	5,168
1982	206,658.39	98,393	114,096	113,228	34.03	3,327
1983	12,158.90	5,613	6,509	6,866	34.82	197
1984	10,283.26	4,594	5,327	5,985	35.63	168
1985	5,339.98	2,307	2,675	3,199	36.44	88
1986	89,379.44	37,279	43,228	55,089	37.25	1,479
1987	41,117.18	16,523	19,160	26,069	38.08	685
1988	199,720.89	77,222	89,546	130,147	38.91	3,345
1989	233,014.13	86,550	100,363	155,953	39.74	3,924

PACIFICORP  
WYOMING PROPERTY

ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R2.5						
NET SALVAGE PERCENT.. -10						
1990	33,897.51	12,062	13,987	23,300	40.59	574
1991	91,827.46	31,245	36,231	64,779	41.44	1,563
1992	520,961.32	169,052	196,031	377,026	42.30	8,913
1993	878,283.75	271,159	314,434	651,678	43.16	15,099
1994	479,207.70	140,306	162,698	364,430	44.03	8,277
1995	498,710.83	138,062	160,096	388,486	44.90	8,652
1996	70,401.19	18,354	21,283	56,158	45.78	1,227
1997	14,640.51	3,578	4,149	11,956	46.67	256
1998	115,931.50	26,440	30,660	96,865	47.56	2,037
1999	94,890.81	20,093	23,300	81,080	48.45	1,673
2000	320,876.17	62,651	72,650	280,314	49.35	5,680
2001	3,444.39	615	713	3,076	50.26	61
2002	31,359.38	5,077	5,887	28,608	51.17	559
2003	15,479.26	2,248	2,607	14,420	52.08	277
2004	10,937.27	1,404	1,628	10,403	53.00	196
2005	39,868.89	4,444	5,153	38,703	53.92	718
2006	12,323.44	1,163	1,349	12,207	54.85	223
2007	1,830,116.44	141,926	164,576	1,848,552	55.77	33,146
2008	1,484,054.86	89,508	103,792	1,528,668	56.71	26,956
2009	61,400.87	2,656	3,080	64,461	57.64	1,118
2010	20,023.57	521	604	21,422	58.58	366
2011	810,183.21	6,978	8,092	883,110	59.53	14,835
	9,446,272.82	2,153,889	2,497,606	7,893,294		163,832
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						48.2 1.73

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WYOMING PROPERTY

ACCOUNT 362 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R1						
NET SALVAGE PERCENT.. -10						
1918	349.55	347	385			
1920	210.07	206	231			
1922	1,994.76	1,929	2,194			
1923	681.45	655	750			
1926	3,091.38	2,910	3,374	27	7.93	3
1928	567.01	526	610	14	8.59	2
1929	693.00	639	741	21	8.93	2
1930	810.67	741	859	33	9.28	4
1932	17,901.78	16,119	18,691	1,001	9.98	100
1935	25.57	22	26	2	11.06	
1936	43.89	38	44	4	11.44	
1938	11,658.13	9,982	11,575	1,249	12.19	102
1939	9,038.75	7,668	8,892	1,051	12.58	84
1940	7,030.45	5,910	6,853	880	12.97	68
1941	707.31	589	683	95	13.37	7
1942	125.70	104	121	17	13.77	1
1943	70.88	58	67	11	14.17	1
1944	36,538.12	29,537	34,251	5,941	14.58	407
1945	1,214.77	972	1,127	209	15.00	14
1946	451.35	357	414	82	15.42	5
1947	28,388.59	22,228	25,775	5,452	15.85	344
1948	15,008.25	11,622	13,477	3,032	16.28	186
1949	30,692.39	23,498	27,248	6,514	16.72	390
1950	10,289.53	7,785	9,027	2,291	17.17	133
1951	91,444.98	68,365	79,275	21,314	17.62	1,210
1952	40,623.38	30,004	34,792	9,894	18.07	548
1953	132,841.62	96,895	112,358	33,768	18.53	1,822
1954	40,879.66	29,434	34,131	10,837	19.00	570
1955	22,645.45	16,087	18,654	6,256	19.48	321
1956	202,737.12	142,078	164,751	58,260	19.96	2,919
1957	598,995.49	414,023	480,094	178,801	20.44	8,748
1958	307,630.37	209,618	243,069	95,324	20.93	4,554
1959	218,772.56	146,883	170,323	70,327	21.43	3,282
1960	342,004.40	226,133	262,220	113,985	21.94	5,195
1961	317,476.91	206,678	239,660	109,565	22.45	4,880
1962	282,681.72	181,085	209,983	100,967	22.97	4,396
1963	91,510.87	57,670	66,873	33,789	23.49	1,438
1964	262,832.67	162,850	188,838	100,278	24.02	4,175
1965	844,329.09	514,023	596,052	332,710	24.56	13,547
1966	272,394.36	162,893	188,888	110,746	25.10	4,412
1967	53,557.17	31,438	36,455	22,458	25.65	876



PACIFICORP  
WYOMING PROPERTY

ACCOUNT 362 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. IOWA 55-R1						
NET SALVAGE PERCENT.. -10						
1968	200,097.38	115,257	133,650	86,457	26.20	3,300
1969	135,369.27	76,429	88,626	60,280	26.77	2,252
1970	183,332.05	101,456	117,647	84,018	27.33	3,074
1971	621,452.69	336,706	390,438	293,160	27.91	10,504
1972	721,739.93	382,667	443,734	350,180	28.49	12,291
1973	93,117.02	48,290	55,996	46,433	29.07	1,597
1974	395,980.91	200,606	232,619	202,960	29.67	6,841
1975	1,325,981.07	655,836	760,496	698,083	30.27	23,062
1976	473,132.74	228,335	264,773	255,673	30.87	8,282
1977	1,888,832.32	888,514	1,030,305	1,047,411	31.48	33,272
1978	578,180.78	264,804	307,062	328,937	32.10	10,247
1979	992,812.55	442,396	512,995	579,099	32.72	17,699
1980	2,942,073.13	1,274,512	1,477,902	1,758,378	33.34	52,741
1981	4,095,763.28	1,722,662	1,997,569	2,507,771	33.97	73,823
1982	5,815,107.48	2,371,418	2,749,855	3,646,763	34.61	105,367
1983	1,062,277.70	419,599	486,560	681,945	35.25	19,346
1984	202,350.75	77,297	89,632	132,954	35.90	3,703
1985	152,576.56	56,300	65,284	102,550	36.55	2,806
1986	1,584,319.34	564,024	654,032	1,088,719	37.20	29,267
1987	811,246.11	278,098	322,478	569,893	37.86	15,053
1988	2,080,180.87	685,636	795,051	1,493,148	38.52	38,763
1989	5,987,608.34	1,893,252	2,195,382	4,390,987	39.19	112,044
1990	1,459,020.32	441,787	512,288	1,092,634	39.86	27,412
1991	1,585,058.76	458,714	531,917	1,211,648	40.53	29,895
1992	6,972,391.66	1,923,007	2,229,885	5,439,746	41.21	132,001
1993	9,324,067.26	2,446,682	2,837,129	7,419,345	41.88	177,157
1994	4,682,006.54	1,163,947	1,349,693	3,800,514	42.57	89,277
1995	7,507,350.90	1,764,257	2,045,801	6,212,285	43.25	143,637
1996	730,142.13	161,507	187,281	615,875	43.94	14,016
1997	3,238,172.41	671,613	778,791	2,783,199	44.63	62,362
1998	6,169,747.84	1,194,463	1,385,078	5,401,645	45.32	119,189
1999	1,170,548.32	210,459	244,045	1,043,558	46.01	22,681
2000	2,996,082.39	496,759	576,033	2,719,658	46.71	58,224
2001	655,943.29	99,572	115,462	606,076	47.41	12,784
2002	967,584.12	133,139	154,386	909,957	48.12	18,910
2003	274,509.09	33,874	39,280	262,680	48.83	5,379
2004	587,946.19	64,202	74,447	572,294	49.54	11,552
2005	1,294,777.74	122,999	142,627	1,281,629	50.25	25,505
2006	754,484.59	60,809	70,513	759,420	50.97	14,899
2007	4,871,615.89	321,527	372,837	4,985,940	51.70	96,440
2008	9,072,245.76	468,137	542,843	9,436,627	52.42	180,020

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WYOMING PROPERTY

ACCOUNT 362 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R1						
NET SALVAGE PERCENT.. -10						
2009	1,807,594.01	66,888	77,562	1,910,791	53.15	35,951
2010	14,075,997.67	312,459	362,322	15,121,275	53.89	280,595
2011	4,626,487.93	34,250	39,716	5,049,421	54.63	92,429
	121,468,248.25	28,575,744	33,135,853	100,479,220		2,300,395
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						43.7 1.89

PACIFICORP  
WYOMING PROPERTY

ACCOUNT 362.7 SUPERVISORY EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 20-R3						
NET SALVAGE PERCENT.. 0						
1972	1,083.57	1,084	1,084			
1974	7,229.50	7,230	7,230			
1975	1,057.69	1,058	1,058			
1982	849.55	805	850			
1986	370,104.46	331,614	370,104			
1987	413,954.10	365,108	413,954			
1988	4,462.37	3,867	4,462			
1989	94,583.49	80,349	94,583			
1990	64,081.90	53,252	63,463	619	3.38	183
1991	13,501.89	10,930	13,026	476	3.81	125
1992	324,044.15	254,699	303,537	20,507	4.28	4,791
1993	112,729.28	85,731	102,170	10,559	4.79	2,204
1994	66,058.96	48,355	57,627	8,432	5.36	1,573
1995	75,997.56	53,350	63,580	12,418	5.96	2,084
1996	35,225.20	23,583	28,105	7,120	6.61	1,077
1997	58,825.07	37,354	44,516	14,309	7.30	1,960
1998	195,768.59	117,265	139,750	56,019	8.02	6,985
1999	10,777.15	6,057	7,218	3,559	8.76	406
2002	62,447.13	27,539	32,820	29,627	11.18	2,650
2005	47,627.92	14,765	17,596	30,032	13.80	2,176
2007	44,609.83	9,703	11,564	33,046	15.65	2,112
2008	27,149.65	4,615	5,500	21,650	16.60	1,304
2009	0.01					
	2,032,169.02	1,538,313	1,783,797	248,372		29,630

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 8.4 1.46

PACIFICORP  
WYOMING PROPERTY

ACCOUNT 364 POLES, TOWERS AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R1						
NET SALVAGE PERCENT.. -100						
1954	573,145.75	804,697	933,110	213,182	14.90	14,308
1955	49,862.72	69,130	80,162	19,563	15.34	1,275
1956	227,823.92	311,754	361,504	94,144	15.79	5,962
1957	190,796.84	257,652	298,768	82,826	16.24	5,100
1958	178,990.78	238,416	276,462	81,520	16.70	4,881
1959	148,977.53	195,637	226,857	71,098	17.17	4,141
1960	395,810.09	512,337	594,096	197,524	17.64	11,198
1961	418,363.11	533,497	618,632	218,094	18.12	12,036
1962	394,423.91	495,239	574,269	214,579	18.61	11,530
1963	311,919.31	385,532	447,055	176,784	19.10	9,256
1964	302,384.72	367,700	426,377	178,392	19.60	9,102
1965	312,145.80	373,202	432,757	191,535	20.11	9,524
1966	289,919.14	340,713	395,084	184,754	20.62	8,960
1967	248,487.72	286,854	332,630	164,345	21.14	7,774
1968	7,308,756.72	8,282,283	9,603,967	5,013,546	21.67	231,359
1969	314,454.52	349,673	405,474	223,435	22.20	10,065
1970	271,092.88	295,600	342,772	199,414	22.74	8,769
1971	314,622.49	336,143	389,785	239,460	23.29	10,282
1972	343,717.40	359,528	416,901	270,534	23.85	11,343
1973	460,625.65	471,496	546,737	374,514	24.41	15,343
1974	445,763.41	446,120	517,312	374,215	24.98	14,981
1975	529,022.63	517,384	599,948	458,097	25.55	17,929
1976	612,237.42	584,319	677,564	546,911	26.14	20,922
1977	868,213.94	808,134	937,096	799,332	26.73	29,904
1978	1,011,940.73	918,033	1,064,532	959,349	27.32	35,115
1979	976,523.94	862,075	999,645	953,403	27.93	34,135
1980	1,290,983.74	1,108,697	1,285,623	1,296,344	28.53	45,438
1981	1,561,713.85	1,302,469	1,510,317	1,613,111	29.15	55,338
1982	1,523,055.54	1,232,457	1,429,132	1,616,979	29.77	54,316
1983	940,601.59	737,432	855,111	1,026,092	30.40	33,753
1984	1,082,030.25	821,045	952,067	1,211,994	31.03	39,059
1985	1,129,072.34	827,836	959,942	1,298,203	31.67	40,992
1986	1,143,872.50	809,404	938,568	1,349,177	32.31	41,757
1987	1,147,213.35	781,941	906,723	1,387,704	32.96	42,103
1988	940,300.47	616,461	714,836	1,165,765	33.61	34,685
1989	1,196,128.99	752,604	872,704	1,519,554	34.27	44,341
1990	202,421.55	122,020	141,492	263,351	34.93	7,539
1991	1,450,232.40	835,334	968,636	1,931,829	35.60	54,265
1992	1,396,822.77	767,694	890,202	1,903,444	36.26	52,494
1993	2,987,770.16	1,560,811	1,809,885	4,165,655	36.94	112,768
1994	8,302,405.00	4,114,672	4,771,290	11,833,520	37.61	314,638

PACIFICORP  
WYOMING PROPERTY

ACCOUNT 364 POLES, TOWERS AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R1						
NET SALVAGE PERCENT.. -100						
1995	4,463,965.71	2,090,922	2,424,591	6,503,340	38.29	169,844
1996	4,506,900.64	1,986,642	2,303,670	6,710,131	38.98	172,143
1997	5,058,734.94	2,092,293	2,426,181	7,691,289	39.66	193,931
1998	3,727,112.02	1,438,665	1,668,247	5,785,977	40.35	143,395
1999	2,517,222.82	902,173	1,046,141	3,988,305	41.04	97,181
2000	3,735,348.45	1,234,159	1,431,106	6,039,591	41.74	144,696
2001	2,446,879.50	740,915	859,150	4,034,609	42.43	95,089
2002	2,492,662.66	684,984	794,294	4,191,031	43.13	97,172
2003	3,257,019.43	802,530	930,597	5,583,442	43.84	127,360
2004	3,463,443.85	755,031	875,519	6,051,369	44.55	135,833
2005	3,682,348.40	698,173	809,587	6,555,110	45.26	144,832
2006	2,327,704.34	374,295	434,025	4,221,384	45.98	91,809
2007	5,183,695.78	684,248	793,440	9,573,952	46.70	205,010
2008	6,745,597.41	693,447	804,107	12,687,088	47.43	267,491
2009	6,919,493.53	509,275	590,545	13,248,442	48.16	275,092
2010	7,070,757.49	313,942	364,041	13,777,474	48.89	281,806
2011	9,541,284.42	141,211	163,745	18,918,824	49.63	381,197
	120,934,818.96	51,936,930	60,225,010	181,644,628		4,552,561
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						39.9 3.76

PACIFICORP  
WYOMING PROPERTY

ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. IOWA 57-R0.5						
NET SALVAGE PERCENT.. -40						
1954	1,480,999.99	1,186,939	1,376,350	697,050	24.37	28,603
1955	50,561.00	39,926	46,297	24,488	24.85	985
1956	252,881.50	196,705	228,095	125,939	25.33	4,972
1957	208,837.58	159,934	185,456	106,917	25.82	4,141
1958	155,824.83	117,459	136,203	81,952	26.31	3,115
1959	143,643.59	106,513	123,510	77,591	26.81	2,894
1960	389,141.19	283,774	329,059	215,739	27.31	7,900
1961	258,134.83	185,071	214,605	146,784	27.81	5,278
1962	354,378.26	249,633	289,469	206,661	28.32	7,297
1963	238,826.42	165,243	191,612	142,745	28.83	4,951
1964	294,550.59	200,037	231,959	180,412	29.35	6,147
1965	304,310.74	202,776	235,135	190,900	29.87	6,391
1966	246,071.29	160,826	186,491	158,009	30.39	5,199
1967	241,728.62	154,841	179,550	158,870	30.92	5,138
1968	5,490,101.62	3,445,313	3,995,115	3,691,027	31.45	117,362
1969	307,366.22	188,808	218,938	211,375	31.99	6,608
1970	274,532.20	164,999	191,330	193,015	32.53	5,933
1971	370,749.82	217,907	252,681	266,369	33.07	8,055
1972	341,674.07	196,207	227,518	250,826	33.62	7,461
1973	569,920.11	319,578	370,576	427,312	34.17	12,505
1974	598,561.83	327,552	379,823	458,164	34.72	13,196
1975	878,485.91	468,646	543,432	686,448	35.28	19,457
1976	854,860.00	444,290	515,190	681,614	35.84	19,018
1977	1,552,534.26	785,520	910,873	1,262,675	36.40	34,689
1978	1,610,025.37	792,068	918,466	1,335,570	36.97	36,126
1979	1,373,573.74	656,513	761,279	1,161,724	37.54	30,946
1980	2,654,649.62	1,231,651	1,428,198	2,288,311	38.11	60,045
1981	3,494,967.89	1,572,596	1,823,550	3,069,405	38.68	79,354
1982	3,195,574.51	1,392,382	1,614,578	2,859,226	39.26	72,828
1983	2,358,023.18	993,836	1,152,432	2,148,800	39.84	53,936
1984	2,232,115.05	908,989	1,054,045	2,070,916	40.42	51,235
1985	2,336,969.68	917,826	1,064,292	2,207,466	41.01	53,828
1986	2,017,352.14	763,548	885,395	1,938,898	41.59	46,619
1987	1,618,568.37	589,159	683,177	1,582,819	42.18	37,525
1988	1,275,494.92	445,798	516,938	1,268,755	42.77	29,665
1989	1,457,866.28	488,414	566,355	1,474,658	43.36	34,010
1990	324,134.03	103,895	120,475	333,313	43.95	7,584
1991	2,530,795.63	773,887	897,384	2,645,730	44.55	59,388
1992	2,302,450.33	670,699	777,729	2,445,701	45.14	54,180
1993	3,315,653.52	916,964	1,063,293	3,578,622	45.74	78,238
1994	4,910,746.92	1,285,771	1,490,954	5,384,092	46.34	116,187

PACIFICORP  
WYOMING PROPERTY

ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 57-R0.5						
NET SALVAGE PERCENT.. -40						
1995	2,922,057.78	722,000	837,216	3,253,665	46.94	69,315
1996	2,856,351.14	663,656	769,562	3,229,330	47.54	67,929
1997	3,580,935.33	779,269	903,625	4,109,684	48.14	85,369
1998	2,134,375.72	433,009	502,108	2,486,018	48.74	51,006
1999	1,144,957.19	215,419	249,796	1,353,144	49.34	27,425
2000	2,135,595.54	369,783	428,793	2,561,041	49.95	51,272
2001	1,191,564.17	188,772	218,896	1,449,294	50.55	28,671
2002	1,311,682.51	188,153	218,178	1,618,178	51.16	31,630
2003	1,226,898.77	157,595	182,744	1,534,914	51.77	29,649
2004	1,992,181.81	226,053	262,126	2,526,929	52.38	48,242
2005	1,955,484.79	192,596	223,330	2,514,349	52.99	47,449
2006	1,264,895.30	105,631	122,488	1,648,365	53.60	30,753
2007	5,350,041.19	365,290	423,583	7,066,475	54.22	130,330
2008	2,699,225.39	143,863	166,821	3,612,095	54.83	65,878
2009	1,306,333.16	49,727	57,662	1,771,204	55.45	31,942
2010	3,801,482.66	86,856	100,717	5,221,359	56.07	93,122
2011	3,469,132.51	26,421	30,637	4,826,149	56.69	85,132
	95,210,832.61	29,386,586	34,076,089	99,219,077		2,214,103
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						44.8 2.33

PACIFICORP  
WYOMING PROPERTY

ACCOUNT 366 UNDERGROUND CONDUIT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. IOWA 42-R3						
NET SALVAGE PERCENT.. -40						
1963	148.37	179	208			
1964	63.10	75	87	1	6.22	
1965	2,205.48	2,604	3,020	68	6.58	10
1966	7,198.75	8,406	9,747	331	6.97	47
1967	3,129.02	3,612	4,188	193	7.37	26
1968	3,477.43	3,965	4,598	270	7.79	35
1969	6,207.46	6,985	8,100	590	8.24	72
1970	6,932.76	7,693	8,921	785	8.71	90
1971	7,434.04	8,128	9,425	983	9.20	107
1972	11,412.12	12,279	14,238	1,739	9.72	179
1973	27,119.64	28,692	33,271	4,696	10.26	458
1974	21,900.70	22,762	26,394	4,267	10.82	394
1975	32,639.99	33,293	38,606	7,090	11.40	622
1976	67,200.53	67,201	77,925	16,156	12.00	1,346
1977	123,657.93	121,102	140,427	32,694	12.62	2,591
1978	151,325.13	144,970	168,104	43,751	13.26	3,299
1979	174,605.71	163,431	189,511	54,937	13.92	3,947
1980	255,578.69	233,428	270,678	87,132	14.60	5,968
1981	248,721.28	221,444	256,782	91,428	15.29	5,980
1982	499,052.34	432,514	501,535	197,138	16.00	12,321
1983	216,837.00	182,720	211,878	91,694	16.72	5,484
1984	165,470.68	135,356	156,956	74,703	17.46	4,279
1985	139,778.93	110,798	128,479	67,212	18.22	3,689
1986	143,393.50	110,032	127,591	73,160	18.98	3,855
1987	100,580.83	74,563	86,462	54,351	19.76	2,751
1988	102,882.37	73,527	85,260	58,775	20.56	2,859
1989	111,612.16	76,789	89,043	67,214	21.36	3,147
1990	33,386.69	22,057	25,577	21,164	22.18	954
1991	194,886.19	123,362	143,048	129,793	23.01	5,641
1992	127,011.68	76,842	89,104	88,712	23.85	3,720
1993	486,889.96	280,770	325,575	356,071	24.70	14,416
1994	3,209,640.69	1,757,811	2,038,322	2,455,175	25.57	96,018
1995	447,355.53	232,031	269,059	357,239	26.44	13,511
1996	607,324.68	296,985	344,378	505,877	27.33	18,510
1997	652,509.26	299,724	347,554	565,959	28.22	20,055
1998	586,232.39	251,692	291,857	528,868	29.12	18,162
1999	367,122.44	146,359	169,715	344,256	30.04	11,460
2000	342,391.72	126,002	146,109	333,239	30.96	10,764
2001	387,769.09	130,676	151,529	391,348	31.89	12,272
2002	414,049.86	126,698	146,917	432,753	32.82	13,186
2003	385,524.39	105,761	122,638	417,096	33.77	12,351



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ACCOUNT 366 UNDERGROUND CONDUIT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 42-R3						
NET SALVAGE PERCENT.. -40						
2004	629,616.68	152,784	177,165	704,298	34.72	20,285
2005	734,438.59	154,962	179,691	848,523	35.67	23,788
2006	619,591.80	110,909	128,608	738,821	36.63	20,170
2007	709,642.72	104,079	120,688	872,812	37.60	23,213
2008	1,030,373.65	117,811	136,611	1,305,912	38.57	33,858
2009	947,087.21	77,341	89,683	1,236,239	39.55	31,258
2010	1,277,613.30	62,603	72,594	1,716,065	40.53	42,341
2011	1,826,586.34	29,843	34,605	2,522,616	41.51	60,771
	18,647,610.80	7,073,650	8,202,461	17,904,194		570,260
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						31.4 3.06

PACIFICORP  
WYOMING PROPERTY

ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. IOWA 40-R4						
NET SALVAGE PERCENT.. -35						
1965	570.22	703	770			
1966	9,122.06	11,148	12,315			
1967	10,182.70	12,334	13,747			
1968	7,184.50	8,622	9,699			
1969	6,687.76	7,943	9,028			
1970	17,534.33	20,594	23,671			
1971	45,385.33	52,646	61,052	218	5.63	39
1972	49,091.14	56,183	65,153	1,120	6.09	184
1973	189,324.10	213,416	247,491	8,097	6.60	1,227
1974	162,092.91	179,765	208,467	10,358	7.14	1,451
1975	278,068.19	302,848	351,202	24,190	7.73	3,129
1976	409,353.13	437,266	507,082	45,545	8.35	5,454
1977	481,587.36	503,861	584,310	65,833	9.00	7,315
1978	516,472.94	528,681	613,093	84,145	9.67	8,702
1979	575,505.16	575,707	667,627	109,305	10.36	10,551
1980	949,620.96	927,198	1,075,239	206,749	11.07	18,677
1981	773,593.30	736,529	854,127	190,224	11.79	16,134
1982	827,064.52	766,782	889,210	227,327	12.53	18,143
1983	377,751.45	340,529	394,900	115,064	13.29	8,658
1984	483,892.20	423,472	491,086	162,168	14.07	11,526
1985	285,948.90	242,524	281,247	104,784	14.87	7,047
1986	681,542.72	559,180	648,461	271,622	15.69	17,312
1987	196,049.98	155,360	180,166	84,501	16.52	5,115
1988	246,422.85	188,125	218,162	114,509	17.38	6,589
1989	336,021.17	246,774	286,175	167,454	18.24	9,181
1990	54,724.74	38,546	44,700	29,178	19.13	1,525
1991	682,931.64	460,287	533,779	388,179	20.03	19,380
1992	149,321.54	96,055	111,392	90,192	20.94	4,307
1993	895,487.78	548,240	635,775	573,134	21.86	26,218
1994	11,309,694.23	6,565,278	7,613,522	7,654,565	22.80	335,727
1995	1,326,337.62	727,861	844,075	946,481	23.74	39,869
1996	1,830,999.19	946,100	1,097,159	1,374,690	24.69	55,678
1997	2,165,133.35	1,048,601	1,216,026	1,706,904	25.65	66,546
1998	1,463,127.37	660,712	766,204	1,209,018	26.62	45,418
1999	788,568.51	330,016	382,708	681,859	27.60	24,705
2000	585,353.77	225,808	261,862	528,366	28.57	18,494
2001	1,414,593.34	498,432	578,014	1,331,687	29.56	45,050
2002	947,425.21	302,489	350,786	928,238	30.54	30,394
2003	1,032,076.23	295,032	342,138	1,051,165	31.53	33,339
2004	1,544,678.99	389,954	452,216	1,633,101	32.52	50,218
2005	1,741,065.98	380,771	441,566	1,908,873	33.52	56,947

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ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 40-R4						
NET SALVAGE PERCENT.. -35						
2006	1,852,606.96	343,265	398,072	2,102,947	34.51	60,937
2007	3,146,919.60	476,876	553,016	3,695,325	35.51	104,064
2008	2,417,664.68	284,771	330,239	2,933,608	36.51	80,351
2009	1,600,054.43	135,005	156,561	2,003,512	37.50	53,427
2010	2,136,422.34	108,156	125,425	2,758,745	38.50	71,656
2011	2,407,489.14	40,626	47,112	3,202,998	39.50	81,089
	49,408,746.52	22,401,071	25,975,827	40,725,981		1,461,773
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						27.9 2.96

PACIFICORP  
WYOMING PROPERTY

ACCOUNT 368 LINE TRANSFORMERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 39-R1						
NET SALVAGE PERCENT.. -25						
1921	810.38	1,013	1,013			
1923	136.96	171	171			
1924	0.01					
1925	510.55	638	638			
1926	1,110.83	1,389	1,389			
1928	2,282.45	2,853	2,853			
1929	695.07	869	869			
1930	1,601.17	2,001	2,001			
1931	356.70	446	446			
1933	646.51	808	808			
1934	934.08	1,158	1,168			
1935	338.44	416	423			
1936	722.69	881	903			
1937	1,501.63	1,815	1,877			
1938	418.91	502	524			
1939	1,088.75	1,293	1,361			
1940	848.66	999	1,061			
1941	788.34	920	985			
1942	4,187.44	4,846	5,234			
1943	1,353.45	1,553	1,692			
1944	4,010.66	4,565	5,013			
1945	6,010.68	6,785	7,513			
1946	10,975.13	12,284	13,719			
1947	9,196.89	10,202	11,496			
1951	1,603.49	1,713	1,987	17	5.66	3
1952	6,838.75	7,233	8,388	160	6.00	27
1953	8,370.10	8,762	10,162	301	6.34	47
1954	19,448.22	20,146	23,364	946	6.68	142
1955	2,648.67	2,714	3,147	164	7.03	23
1956	2,967.76	3,007	3,487	223	7.39	30
1957	747.26	748	867	67	7.75	9
1958	1,938.42	1,919	2,226	197	8.12	24
1959	11,741.61	11,478	13,311	1,366	8.50	161
1960	40,547.07	39,144	45,396	5,288	8.88	595
1961	22,397.40	21,335	24,743	3,254	9.28	351
1962	81,244.13	76,375	88,574	12,981	9.67	1,342
1963	73,283.26	67,928	78,778	12,826	10.08	1,272
1964	86,315.69	78,874	91,472	16,423	10.49	1,566
1965	84,076.04	75,696	87,787	17,308	10.91	1,586
1966	84,232.38	74,675	86,603	18,687	11.34	1,648
1967	135,411.05	118,138	137,008	32,256	11.78	2,738

PACIFICORP  
WYOMING PROPERTY

ACCOUNT 368 LINE TRANSFORMERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. IOWA 39-R1						
NET SALVAGE PERCENT.. -25						
1968	134,868.22	115,762	134,252	34,333	12.22	2,810
1969	106,656.01	90,008	104,385	28,935	12.67	2,284
1970	132,298.86	109,697	127,218	38,156	13.13	2,906
1971	188,286.93	153,284	177,767	57,592	13.60	4,235
1972	284,673.82	227,373	263,690	92,152	14.08	6,545
1973	447,806.05	350,638	406,644	153,114	14.57	10,509
1974	595,304.59	456,785	529,746	214,385	15.06	14,235
1975	482,963.74	362,688	420,619	183,086	15.57	11,759
1976	695,533.10	510,947	592,559	276,857	16.08	17,217
1977	874,404.68	627,779	728,052	364,954	16.60	21,985
1978	1,468,475.42	1,029,346	1,193,759	641,835	17.13	37,468
1979	1,963,218.04	1,342,154	1,556,531	897,492	17.67	50,792
1980	2,074,979.33	1,381,988	1,602,728	990,996	18.22	54,391
1981	2,619,346.21	1,698,384	1,969,660	1,304,523	18.77	69,500
1982	2,424,100.43	1,527,486	1,771,466	1,258,660	19.34	65,081
1983	1,978,995.78	1,210,230	1,403,535	1,070,210	19.92	53,725
1984	3,180,194.76	1,885,696	2,186,891	1,788,352	20.50	87,237
1985	2,695,062.51	1,547,067	1,794,174	1,574,654	21.09	74,664
1986	2,102,535.26	1,166,513	1,352,836	1,275,333	21.69	58,798
1987	1,750,063.13	936,743	1,086,365	1,101,214	22.30	49,382
1988	1,886,419.88	972,237	1,127,529	1,230,496	22.92	53,687
1989	1,729,627.13	857,052	993,946	1,168,088	23.54	49,621
1990	917,276.09	436,004	505,645	640,950	24.17	26,518
1991	1,573,818.38	715,792	830,123	1,137,150	24.81	45,834
1992	1,798,504.39	781,090	905,851	1,342,279	25.45	52,742
1993	1,731,655.79	715,412	829,682	1,334,888	26.11	51,126
1994	2,689,400.73	1,055,086	1,223,611	2,138,140	26.76	79,901
1995	2,448,193.86	908,647	1,053,782	2,006,460	27.42	73,175
1996	1,770,353.35	619,048	717,926	1,495,016	28.09	53,222
1997	1,348,453.48	442,562	513,251	1,172,316	28.76	40,762
1998	1,147,321.18	351,554	407,706	1,026,445	29.44	34,866
1999	1,828,409.90	520,388	603,508	1,682,004	30.12	55,843
2000	2,780,116.59	729,781	846,346	2,628,800	30.81	85,323
2001	2,374,736.61	571,599	662,898	2,305,523	31.49	73,214
2002	2,127,430.70	464,365	538,536	2,120,752	32.19	65,882
2003	2,436,218.09	477,864	554,191	2,491,082	32.88	75,763
2004	3,105,065.37	539,389	625,544	3,255,788	33.58	96,956
2005	3,812,852.23	575,598	667,536	4,098,529	34.29	119,525
2006	3,319,009.46	425,497	493,460	3,655,302	35.00	104,437
2007	5,696,136.21	600,658	696,599	6,423,571	35.71	179,882
2008	6,160,985.98	507,511	588,574	7,112,658	36.43	195,242

PACIFICORP  
 WYOMING PROPERTY

ACCOUNT 368 LINE TRANSFORMERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 39-R1						
NET SALVAGE PERCENT.. -25						
2009	5,642,590.19	332,772	385,924	6,667,314	37.16	179,422
2010	5,092,332.58	181,160	210,096	6,155,320	37.89	162,452
2011	6,820,027.36	80,903	93,825	8,431,209	38.63	218,255
	97,151,040.08	31,260,829	36,249,423	85,189,377		2,880,737
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						29.6 2.97

PACIFICORP  
WYOMING PROPERTY

ACCOUNT 369.1 OVERHEAD SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R1.5						
NET SALVAGE PERCENT.. -25						
1954	124,309.19	102,322	118,651	36,735	20.49	1,793
1955	28,456.45	23,127	26,818	8,753	20.99	417
1956	50,293.97	40,350	46,789	16,078	21.49	748
1957	53,676.68	42,494	49,275	17,821	22.00	810
1958	62,633.43	48,907	56,712	21,580	22.52	958
1959	70,057.81	53,916	62,520	25,052	23.06	1,086
1960	78,098.73	59,241	68,695	28,928	23.59	1,226
1961	73,384.24	54,824	63,573	28,157	24.14	1,166
1962	81,583.32	59,997	69,571	32,408	24.70	1,312
1963	100,288.70	72,584	84,167	41,194	25.26	1,631
1964	107,017.60	76,183	88,340	45,432	25.83	1,759
1965	72,135.38	50,479	58,534	31,635	26.41	1,198
1966	65,043.91	44,718	51,854	29,451	27.00	1,091
1967	67,601.71	45,631	52,913	31,589	27.60	1,145
1968	62,859.66	41,645	48,291	30,284	28.20	1,074
1969	85,891.99	55,812	64,718	42,647	28.81	1,480
1970	70,518.78	44,912	52,079	36,069	29.43	1,226
1971	82,673.56	51,568	59,797	43,545	30.06	1,449
1972	94,836.88	57,910	67,151	51,395	30.69	1,675
1973	101,554.13	60,657	70,337	56,606	31.33	1,807
1974	116,798.07	68,181	79,061	66,937	31.98	2,093
1975	124,847.26	71,189	82,549	73,510	32.63	2,253
1976	140,242.67	78,040	90,494	84,809	33.29	2,548
1977	172,385.13	93,519	108,443	107,038	33.96	3,152
1978	188,937.85	99,861	115,797	120,375	34.63	3,476
1979	232,812.77	119,753	138,863	152,153	35.31	4,309
1980	198,045.55	99,023	114,825	132,732	36.00	3,687
1981	239,795.98	116,451	135,034	164,711	36.69	4,489
1982	228,016.39	107,404	124,543	160,477	37.39	4,292
1983	164,182.74	74,943	86,902	118,326	38.09	3,106
1984	162,595.17	71,812	83,272	119,972	38.80	3,092
1985	227,554.18	97,137	112,638	171,805	39.51	4,348
1986	329,449.12	135,692	157,346	254,465	40.23	6,325
1987	99,140.23	39,325	45,600	78,325	40.96	1,912
1988	88,301.02	33,701	39,079	71,297	41.68	1,711
1989	77,944.86	28,547	33,103	64,328	42.42	1,516
1990	108,711.25	38,140	44,226	91,663	43.16	2,124
1991	263,505.11	88,383	102,487	226,894	43.90	5,168
1992	124,974.88	39,965	46,343	109,876	44.65	2,461
1993	200,770.85	61,067	70,812	180,152	45.40	3,968
1994	1,206,026.86	347,984	403,515	1,104,019	46.15	23,922

PACIFICORP  
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ACCOUNT 369.1 OVERHEAD SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R1.5						
NET SALVAGE PERCENT.. -25						
1995	360,745.50	98,380	114,079	336,853	46.91	7,181
1996	579,730.03	148,918	172,682	551,981	47.67	11,579
1997	232,920.58	56,096	65,048	226,103	48.44	4,668
1998	141,967.52	31,913	37,006	140,453	49.21	2,854
1999	611,265.02	127,472	147,814	616,267	49.99	12,328
2000	517,196.01	99,560	115,448	531,047	50.76	10,462
2001	142,054.34	25,007	28,998	148,570	51.55	2,882
2002	495,164.00	79,121	91,747	527,208	52.33	10,075
2003	622,209.36	89,186	103,418	674,344	53.12	12,695
2004	657,709.75	83,307	96,601	725,536	53.92	13,456
2005	1,456,689.10	160,236	185,806	1,635,055	54.72	29,880
2006	727,774.52	67,929	78,769	830,949	55.52	14,967
2007	741,847.65	56,724	65,776	861,534	56.33	15,294
2008	687,574.36	40,971	47,509	811,959	57.14	14,210
2009	613,134.70	26,189	30,369	736,049	57.95	12,701
2010	655,651.08	16,801	19,482	800,082	58.77	13,614
2011	667,875.99	5,702	6,612	828,233	59.59	13,899
	16,139,463.57	4,210,906	4,882,881	15,291,448		317,748
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						48.1 1.97



PACIFICORP  
WYOMING PROPERTY

ACCOUNT 369.2 UNDERGROUND SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. IOWA 55-R4						
NET SALVAGE PERCENT.. -50						
1964	147.51	172	199	22	12.34	2
1966	3,079.41	3,470	4,024	595	13.68	43
1967	7,044.81	7,804	9,049	1,518	14.38	106
1968	2,874.09	3,129	3,628	683	15.08	45
1969	5,145.16	5,501	6,379	1,339	15.80	85
1970	4,347.99	4,562	5,290	1,232	16.53	75
1971	18,769.48	19,309	22,390	5,764	17.28	334
1972	37,564.47	37,865	43,907	12,440	18.04	690
1973	45,427.37	44,837	51,992	16,149	18.81	859
1974	100,524.41	97,052	112,540	38,247	19.60	1,951
1975	121,385.81	114,544	132,823	49,256	20.40	2,415
1976	200,899.27	185,137	214,681	86,668	21.21	4,086
1977	273,811.07	246,130	285,407	125,310	22.04	5,686
1978	342,638.43	300,151	348,049	165,909	22.88	7,251
1979	474,419.33	404,597	469,163	242,466	23.73	10,218
1980	447,986.84	371,424	430,696	241,284	24.60	9,808
1981	468,525.71	377,334	437,549	265,240	25.47	10,414
1982	514,869.62	402,162	466,339	305,965	26.36	11,607
1983	419,178.83	317,245	367,871	260,897	27.25	9,574
1984	289,880.04	212,192	246,054	188,766	28.16	6,703
1985	271,389.78	191,847	222,462	184,623	29.08	6,349
1986	351,254.47	239,494	277,712	249,170	30.00	8,306
1987	140,938.59	92,521	107,285	104,123	30.93	3,366
1988	141,681.11	89,376	103,639	108,883	31.87	3,416
1989	103,792.68	62,785	72,804	82,885	32.82	2,525
1990	89,008.81	51,536	59,760	73,753	33.77	2,184
1991	238,545.56	131,874	152,918	204,900	34.73	5,900
1992	87,822.62	46,227	53,604	78,130	35.70	2,189
1993	199,929.24	99,946	115,895	183,999	36.67	5,018
1994	1,462,685.96	692,523	803,036	1,390,993	37.64	36,955
1995	634,238.24	283,333	328,547	622,810	38.62	16,127
1996	1,127,383.46	473,501	549,062	1,142,013	39.60	28,839
1997	675,768.14	265,759	308,169	705,483	40.58	17,385
1998	492,139.57	180,389	209,175	529,034	41.56	12,729
1999	930,793.40	316,042	366,476	1,029,714	42.55	24,200
2000	718,675.13	224,615	260,459	817,554	43.54	18,777
2001	785,878.14	224,400	260,210	918,607	44.53	20,629
2002	962,847.18	248,675	288,359	1,155,912	45.53	25,388
2003	1,557,751.24	360,261	417,751	1,918,876	46.52	41,248
2004	1,929,430.45	393,604	456,415	2,437,731	47.52	51,299
2005	2,175,504.86	385,064	446,513	2,816,744	48.51	58,065

PACIFICORP  
WYOMING PROPERTY

ACCOUNT 369.2 UNDERGROUND SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R4						
NET SALVAGE PERCENT.. -50						
2006	2,087,227.81	312,521	362,393	2,768,449	49.51	55,917
2007	3,298,060.11	403,880	468,331	4,478,759	50.51	88,671
2008	2,945,332.00	281,161	326,029	4,091,969	51.50	79,456
2009	2,193,904.26	149,569	173,437	3,117,419	52.50	59,379
2010	1,973,528.68	80,727	93,609	2,866,684	53.50	53,583
2011	1,958,144.43	26,699	30,960	2,906,257	54.50	53,326
	33,312,175.57	9,462,946	10,973,040	38,995,223		863,178
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						45.2 2.59

PACIFICORP  
WYOMING PROPERTY

ACCOUNT 370 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 25-S5						
NET SALVAGE PERCENT.. -2						
1966	112.97	115	115			
1967	1,234.58	1,259	1,259			
1968	913.63	932	932			
1969	2,630.90	2,684	2,684			
1970	1,110.71	1,133	1,133			
1971	1,714.73	1,749	1,749			
1972	1,296.85	1,323	1,323			
1973	3,020.61	3,066	3,081			
1974	3,786.00	3,805	3,862			
1975	4,455.82	4,459	4,545			
1976	5,670.72	5,657	5,784			
1977	7,013.69	6,974	7,154			
1978	6,499.59	6,439	6,630			
1979	7,124.60	7,029	7,267			
1980	6,879.21	6,753	7,017			
1981	15,386.82	15,017	15,695			
1982	56,150.52	54,456	57,274			
1983	71,266.15	68,592	72,691			
1984	88,406.29	84,295	90,174			
1985	43,167.71	40,702	44,031			
1986	27,975.38	26,035	28,535			
1987	44,019.67	40,302	44,900			
1988	2,641.87	2,370	2,695			
1989	27,280.66	23,886	27,826			
1990	118,189.46	100,445	118,813	1,740	4.17	417
1991	20,018.84	16,425	19,429	990	4.89	202
1992	104,570.10	82,300	97,350	9,312	5.71	1,631
1993	21,412.50	16,075	19,015	2,826	6.60	428
1994	4,322.74	3,079	3,642	767	7.54	102
1996	2,305.89	1,458	1,725	627	9.50	66
1997	147,808.83	87,444	103,434	47,331	10.50	4,508
1998	54,349.58	29,936	35,410	20,027	11.50	1,741
1999	17,125.55	8,734	10,331	7,137	12.50	571
2000	110,846.90	52,009	61,519	51,545	13.50	3,818
2001	26,296.11	11,265	13,325	13,497	14.50	931
2002	85,120.68	32,993	39,026	47,797	15.50	3,084
2003	168,390.56	58,398	69,077	102,681	16.50	6,223
2004	242,220.48	74,119	87,673	159,392	17.50	9,108
2005	319,820.16	84,816	100,326	225,891	18.50	12,210
2006	399,149.41	89,569	105,948	301,184	19.50	15,445
2007	658,297.52	120,863	142,964	528,499	20.50	25,780

PACIFICORP  
WYOMING PROPERTY

ACCOUNT 370 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 25-S5						
NET SALVAGE PERCENT.. -2						
2008	979,537.94	139,878	165,456	833,673	21.50	38,775
2009	3,242,886.73	330,774	391,260	2,916,484	22.50	129,622
2010	1,527,091.03	93,458	110,548	1,447,085	23.50	61,578
2011	5,390,318.30	109,962	130,069	5,368,056	24.50	219,104
	14,069,838.99	1,953,032	2,264,696	12,086,540		535,344
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						22.6 3.80

PACIFICORP  
WYOMING PROPERTY

ACCOUNT 371 INSTALLATIONS ON CUSTOMER PREMISES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. IOWA 25-01						
NET SALVAGE PERCENT.. -60						
1962	8,064.11	12,774	12,903			
1963	10,876.03	16,880	17,402			
1964	11,643.50	17,698	18,630			
1965	8,343.90	12,416	13,350			
1966	11,591.93	16,878	18,547			
1967	12,188.63	17,357	19,502			
1968	13,269.54	18,471	21,231			
1969	14,855.16	20,203	23,699	69	3.75	18
1970	21,939.02	29,135	34,177	925	4.25	218
1971	20,816.90	26,979	31,648	1,659	4.75	349
1972	19,462.69	24,601	28,858	2,282	5.25	435
1973	18,183.59	22,402	26,279	2,815	5.75	490
1974	20,369.21	24,443	28,673	3,918	6.25	627
1975	29,673.16	34,658	40,656	6,821	6.75	1,011
1976	34,053.24	38,684	45,379	9,106	7.25	1,256
1977	33,333.69	36,800	43,169	10,165	7.75	1,312
1978	33,573.03	35,990	42,218	11,499	8.25	1,394
1979	26,475.58	27,535	32,300	10,061	8.75	1,150
1980	23,610.10	23,799	27,918	9,858	9.25	1,066
1981	42,520.29	41,500	48,682	19,350	9.75	1,985
1982	50,754.90	47,913	56,205	25,003	10.25	2,439
1983	24,625.11	22,458	26,345	13,055	10.75	1,214
1984	13,049.60	11,484	13,471	7,408	11.25	658
1985	8,491.58	7,201	8,447	5,140	11.75	437
1986	21,424.03	17,482	20,508	13,770	12.25	1,124
1987	7,136.29	5,595	6,563	4,855	12.75	381
1988	7,446.44	5,600	6,569	5,345	13.25	403
1989	6,678.84	4,809	5,641	5,045	13.75	367
1990	32,117.72	22,097	25,921	25,467	14.25	1,787
1991	3,529.19	2,315	2,716	2,931	14.75	199
1992	13,184.82	8,227	9,651	11,445	15.25	750
1993	6,360.72	3,766	4,418	5,759	15.75	366
1994	118,326.48	66,263	77,731	111,591	16.25	6,867
1995	8,307.35	4,386	5,145	8,147	16.75	486
1996	9,482.57	4,703	5,517	9,655	17.25	560
1997	7,083.34	3,287	3,856	7,477	17.75	421
1998	7,738.22	3,343	3,921	8,460	18.25	464
1999	4,875.05	1,950	2,287	5,513	18.75	294
2000	10,178.39	3,746	4,394	11,891	19.25	618
2001	4,318.90	1,451	1,702	5,208	19.75	264
2002	12,526.53	3,808	4,467	15,575	20.25	769

PACIFICORP  
WYOMING PROPERTY

ACCOUNT 371 INSTALLATIONS ON CUSTOMER PREMISES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 25-01						
NET SALVAGE PERCENT.. -60						
2003	17,077.27	4,645	5,449	21,875	20.75	1,054
2004	7,373.23	1,770	2,076	9,721	21.25	457
2005	17,125.01	3,562	4,179	23,221	21.75	1,068
2006	6,142.06	1,081	1,268	8,559	22.25	385
2007	13,434.83	1,935	2,270	19,226	22.75	845
2008	25,780.36	2,887	3,387	37,862	23.25	1,628
2009	18,255.69	1,460	1,713	27,496	23.75	1,158
2010	17,498.79	840	985	27,013	24.25	1,114
2011	16,258.96	260	305	25,709	24.75	1,039
	931,425.57	769,527	892,328	597,953		40,927

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 14.6    4.39

PACIFICORP  
WYOMING PROPERTY

ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEMS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R0.5						
NET SALVAGE PERCENT.. -45						
1954	109,549.63	101,281	117,443	41,404	18.12	2,285
1955	425.34	388	450	167	18.57	9
1956	4,799.41	4,312	5,000	1,959	19.02	103
1957	2,043.25	1,808	2,097	866	19.48	44
1958	1,885.98	1,644	1,906	829	19.94	42
1959	4,721.82	4,053	4,700	2,147	20.40	105
1960	7,080.86	5,982	6,937	3,330	20.87	160
1961	13,433.58	11,161	12,942	6,537	21.35	306
1962	47,494.35	38,800	44,992	23,875	21.83	1,094
1963	64,999.41	52,195	60,524	33,725	22.31	1,512
1964	67,735.71	53,430	61,956	36,261	22.80	1,590
1965	44,458.14	34,437	39,932	24,532	23.29	1,053
1966	92,999.05	70,688	81,968	52,881	23.79	2,223
1967	33,008.01	24,601	28,527	19,335	24.30	796
1968	38,879.45	28,413	32,947	23,428	24.80	945
1969	35,030.67	25,072	29,073	21,721	25.32	858
1970	17,339.99	12,154	14,094	11,049	25.83	428
1971	17,480.59	11,989	13,902	11,445	26.35	434
1972	12,773.56	8,564	9,931	8,591	26.88	320
1973	41,064.83	26,902	31,195	28,349	27.41	1,034
1974	23,624.36	15,113	17,525	16,730	27.94	599
1975	37,602.53	23,467	27,212	27,312	28.48	959
1976	123,917.03	75,394	87,425	92,255	29.02	3,179
1977	168,371.49	99,755	115,674	128,465	29.57	4,344
1978	111,661.01	64,375	74,648	87,260	30.12	2,897
1979	52,207.56	29,251	33,919	41,782	30.68	1,362
1980	129,371.13	70,383	81,615	105,973	31.24	3,392
1981	236,538.96	124,845	144,768	198,213	31.80	6,233
1982	418,173.44	213,921	248,058	358,293	32.36	11,072
1983	245,587.72	121,573	140,974	215,128	32.93	6,533
1984	186,354.26	89,116	103,337	166,877	33.51	4,980
1985	331,414.44	153,007	177,424	303,127	34.08	8,895
1986	104,639.06	46,550	53,978	97,749	34.66	2,820
1987	92,647.03	39,657	45,985	88,353	35.24	2,507
1988	101,786.40	41,857	48,537	99,053	35.82	2,765
1989	66,439.54	26,184	30,362	65,975	36.41	1,812
1990	64,281.21	24,234	28,101	65,107	37.00	1,760
1991	106,311.17	38,260	44,366	109,785	37.59	2,921
1992	104,434.07	35,798	41,511	109,918	38.18	2,879
1993	164,482.10	53,567	62,115	176,384	38.77	4,549
1994	1,913,639.95	590,473	684,700	2,090,078	39.36	53,102

PACIFICORP  
WYOMING PROPERTY

ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEMS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R0.5						
NET SALVAGE PERCENT.. -45						
1995	176,487.13	51,386	59,586	196,320	39.96	4,913
1996	98,232.89	26,892	31,183	111,255	40.56	2,743
1997	250,065.51	64,107	74,337	288,258	41.16	7,003
1998	179,067.37	42,790	49,619	210,029	41.76	5,029
1999	247,189.12	54,767	63,507	294,917	42.36	6,962
2000	101,127.53	20,646	23,941	122,694	42.96	2,856
2001	204,901.09	38,267	44,374	252,733	43.56	5,802
2002	169,836.88	28,714	33,296	212,967	44.17	4,822
2003	219,863.10	33,283	38,594	280,207	44.78	6,257
2004	266,386.28	35,690	41,385	344,875	45.38	7,600
2005	305,177.49	35,489	41,152	401,355	45.99	8,727
2006	190,567.28	18,735	21,725	254,598	46.61	5,462
2007	478,142.65	38,548	44,700	648,607	47.22	13,736
2008	493,708.63	31,069	36,027	679,851	47.83	14,214
2009	663,559.82	29,827	34,587	927,575	48.45	19,145
2010	300,520.55	8,105	9,398	426,357	49.07	8,689
2011	143,606.78	1,291	1,497	206,733	49.69	4,160
	9,929,128.19	3,054,260	3,541,658	10,855,578		273,021
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						39.8 2.75



PACIFICORP  
WYOMING PROPERTY

ACCOUNT 389.2 LAND RIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 50-SQUARE						
NET SALVAGE PERCENT.. 0						
1992	1,052.00	410	395	657	30.50	22
1993	416.99	154	148	269	31.50	9
1994	27.08	9	9	18	32.50	1
2006	21,908.15	2,410	2,320	19,588	44.50	440
2007	50,937.61	4,584	4,414	46,524	45.50	1,023
	74,341.83	7,567	7,286	67,056		1,495
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						44.9 2.01

PACIFICORP  
WYOMING PROPERTY

ACCOUNT 390 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-S1.5						
NET SALVAGE PERCENT.. -15						
1959	3,263.83	2,903	2,795	958	10.19	94
1960	1,147.98	1,011	973	347	10.53	33
1963	35,069.43	29,942	28,830	11,500	11.59	992
1965	5,721.27	4,775	4,598	1,981	12.34	161
1966	1,529.00	1,261	1,214	544	12.73	43
1968	66.74	54	52	25	13.53	2
1969	31,291.03	24,829	23,907	12,078	13.95	866
1970	5,230.34	4,093	3,941	2,074	14.38	144
1974	2,561.99	1,886	1,816	1,130	16.20	70
1975	9,089.28	6,576	6,332	4,121	16.69	247
1977	2,918.00	2,036	1,960	1,396	17.70	79
1979	70,909.07	47,532	45,766	35,779	18.77	1,906
1980	17,689.00	11,609	11,178	9,164	19.32	474
1981	250,692.59	160,806	154,832	133,464	19.90	6,707
1982	67,709.52	42,428	40,852	37,014	20.48	1,807
1983	14,875.70	9,089	8,751	8,356	21.09	396
1984	740,659.79	441,024	424,639	427,120	21.70	19,683
1985	188,473.42	109,144	105,089	111,655	22.34	4,998
1986	210,465.54	118,382	113,984	128,051	22.99	5,570
1987	42,009.17	22,910	22,059	26,252	23.66	1,110
1988	131,592.95	69,445	66,865	84,467	24.35	3,469
1989	141,198.35	71,987	69,312	93,066	25.05	3,715
1990	1,053,218.95	517,583	498,353	712,849	25.77	27,662
1991	346,612.32	163,782	157,697	240,907	26.51	9,087
1992	160,894.56	72,901	70,192	114,837	27.27	4,211
1993	221,132.43	95,844	92,283	162,019	28.04	5,778
1994	223,529.82	92,369	88,937	168,122	28.83	5,831
1995	253,257.94	99,411	95,718	195,529	29.64	6,597
1996	143,179.15	53,166	51,191	113,465	30.47	3,724
1997	203,932.22	71,346	68,695	165,827	31.31	5,296
1998	101,801.45	33,378	32,138	84,934	32.17	2,640
1999	71,179.70	21,738	20,930	60,927	33.05	1,843
2000	119,772.44	33,853	32,595	105,143	33.94	3,098
2002	18,941.27	4,473	4,307	17,475	35.76	489
2003	131,468.13	27,920	26,883	124,305	36.69	3,388
2004	151,557.43	28,507	27,448	146,843	37.64	3,901
2005	120,757.02	19,781	19,046	119,825	38.59	3,105
2006	670,902.90	93,271	89,806	681,732	39.56	17,233
2007	39,248.37	4,483	4,316	40,820	40.53	1,007
2008	82,347.82	7,323	7,051	87,649	41.52	2,111

PACIFICORP  
WYOMING PROPERTY

ACCOUNT 390 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-S1.5						
NET SALVAGE PERCENT.. -15						
2009	95,293.47	6,063	5,838	103,749	42.51	2,441
2010	26,046.31	998	961	28,992	43.50	666
2011	2,649,933.03	33,857	32,599	3,014,824	44.50	67,749
	8,859,170.72	2,665,769	2,566,729	7,621,317		230,423
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						33.1 2.60

PACIFICORP  
WYOMING PROPERTY

ACCOUNT 392.01 TRANSPORTATION EQUIPMENT - LIGHT TRUCKS AND VANS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 13-S1.5						
NET SALVAGE PERCENT.. +10						
1966	700.00	630	630			
1983	11,071.98	9,965	9,965			
1986	22,675.12	20,188	19,434	974	0.14	974
1990	17,886.82	14,662	14,115	1,983	1.16	1,709
1991	52,172.87	41,863	40,301	6,655	1.41	4,720
1992	60,348.94	47,337	45,570	8,744	1.67	5,236
1993	145,938.78	111,744	107,573	23,772	1.94	12,254
1994	193,826.38	144,654	139,255	35,189	2.22	15,851
1995	78,115.21	56,675	54,560	15,744	2.52	6,248
1996	77,166.73	54,331	52,303	17,147	2.83	6,059
1997	188,470.93	128,261	123,474	46,150	3.17	14,558
1998	76,724.66	50,249	48,373	20,679	3.54	5,842
1999	105,673.26	66,281	63,807	31,299	3.94	7,944
2000	114,359.07	68,326	65,776	37,147	4.37	8,500
2001	184,859.53	104,431	100,533	65,841	4.84	13,604
2002	524,721.30	277,536	267,177	205,072	5.36	38,260
2003	323,130.83	158,161	152,258	138,560	5.93	23,366
2004	466,991.09	208,528	200,745	219,547	6.55	33,519
2005	993,187.76	396,055	381,273	512,596	7.24	70,801
2006	515,654.92	179,208	172,519	291,570	7.98	36,538
2007	30,311.90	8,856	8,525	18,756	8.78	2,136
2008	374,941.28	86,957	83,712	253,735	9.65	26,294
2009	378,919.22	64,007	61,618	279,409	10.56	26,459
2010	34,288.36	3,537	3,405	27,455	11.51	2,385
2011	89,572.40	3,100	2,984	77,631	12.50	6,210
	5,061,709.34	2,305,542	2,219,885	2,335,653		369,467

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 6.3 7.30

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WYOMING PROPERTY

ACCOUNT 392.05 TRANSPORTATION EQUIPMENT - MEDIUM TRUCKS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 15-L1.5						
NET SALVAGE PERCENT.. +10						
1985	34,068.44	23,262	22,398	8,264	3.62	2,283
1986	10,450.00	7,004	6,744	2,661	3.83	695
1987	36,936.00	24,267	23,365	9,877	4.05	2,439
1989	19,760.00	12,425	11,963	5,821	4.52	1,288
1990	17,895.30	10,995	10,587	5,519	4.76	1,159
1991	38,447.36	23,045	22,189	12,414	5.01	2,478
1992	62,733.59	36,661	35,299	21,161	5.26	4,023
1993	253,715.07	144,313	138,951	89,393	5.52	16,194
1994	38,316.66	21,197	20,409	14,076	5.78	2,435
1995	32,911.06	17,693	17,036	12,584	6.04	2,083
1996	64,921.89	33,850	32,592	25,838	6.31	4,095
1997	236,119.52	119,429	114,992	97,516	6.57	14,843
1999	89,450.35	42,185	40,618	39,887	7.14	5,586
2000	270,066.34	122,339	117,794	125,266	7.45	16,814
2001	145,667.98	63,016	60,675	70,426	7.79	9,041
2002	528,815.90	216,393	208,353	267,581	8.18	32,712
2003	31,481.46	12,070	11,622	16,711	8.61	1,941
2004	482,048.91	170,358	164,029	269,815	9.11	29,617
2005	649,940.76	207,071	199,378	385,569	9.69	39,790
2006	927,618.22	259,365	249,729	585,127	10.34	56,589
2007	128,441.96	30,364	29,236	86,362	11.06	7,808
2008	498,964.88	94,605	91,090	357,978	11.84	30,235
2009	1,085,035.48	151,040	145,428	831,104	12.68	65,544
2010	79,573.87	6,827	6,573	65,043	13.57	4,793
2011	175,974.43	5,068	4,880	153,497	14.52	10,571
	5,939,355.43	1,854,842	1,785,930	3,559,490		365,056

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 9.8 6.15

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WYOMING PROPERTY

ACCOUNT 392.09 TRANSPORTATION EQUIPMENT - TRAILERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 30-S2						
NET SALVAGE PERCENT.. +5						
1958	5,961.45	5,437	5,235	428	1.20	357
1960	4,862.20	4,373	4,211	408	1.60	255
1962	6,638.41	5,882	5,663	643	2.02	318
1963	7,991.96	7,025	6,764	828	2.24	370
1964	4,517.03	3,939	3,793	498	2.46	202
1966	6,340.45	5,437	5,235	788	2.92	270
1967	6,039.99	5,136	4,945	793	3.15	252
1970	2,662.25	2,200	2,118	411	3.91	105
1971	3,316.54	2,712	2,611	540	4.18	129
1972	2,977.00	2,409	2,320	508	4.45	114
1974	6,489.56	5,131	4,940	1,225	5.03	244
1975	751.29	587	565	149	5.33	28
1976	4,495.41	3,466	3,337	934	5.65	165
1977	3,866.76	2,942	2,833	840	5.97	141
1978	18,624.42	13,972	13,453	4,240	6.31	672
1979	150.00	111	107	36	6.66	5
1980	18,300.00	13,311	12,816	4,569	7.03	650
1981	4,531.83	3,242	3,122	1,183	7.41	160
1982	40,838.10	28,709	27,642	11,154	7.80	1,430
1983	12,803.33	8,830	8,502	3,661	8.22	445
1984	28,318.22	19,146	18,435	8,467	8.65	979
1985	19,651.30	13,006	12,523	6,146	9.10	675
1986	10,360.33	6,703	6,454	3,388	9.57	354
1987	4,043.72	2,553	2,458	1,384	10.06	138
1988	17,743.19	10,911	10,506	6,350	10.58	600
1989	23,672.63	14,153	13,627	8,862	11.12	797
1990	44,684.87	25,923	24,960	17,491	11.68	1,498
1991	63,600.65	35,709	34,382	26,039	12.27	2,122
1992	165,208.92	89,512	86,186	70,762	12.89	5,490
1993	118,400.20	61,715	59,422	53,058	13.54	3,919
1994	170,614.53	85,256	82,089	79,995	14.22	5,626
1995	491,155.60	234,545	225,831	240,767	14.92	16,137
1996	40,323.93	18,311	17,631	20,677	15.66	1,320
1997	108,405.86	46,583	44,852	58,134	16.43	3,538
1998	102,503.81	41,451	39,911	57,468	17.23	3,335
1999	16,058.31	6,077	5,851	9,404	18.05	521
2000	14,430.76	5,068	4,880	8,829	18.91	467
2002	41,308.02	12,165	11,713	27,530	20.70	1,330
2003	40,023.36	10,608	10,214	27,808	21.63	1,286
2004	44,989.70	10,571	10,178	32,562	22.58	1,442
2005	58,967.09	12,063	11,615	44,404	23.54	1,886

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WYOMING PROPERTY

ACCOUNT 392.09 TRANSPORTATION EQUIPMENT - TRAILERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 30-S2						
NET SALVAGE PERCENT.. +5						
2006	284,349.57	49,345	47,512	222,620	24.52	9,079
2007	365,391.78	51,954	50,024	297,098	25.51	11,646
2008	275,505.09	30,536	29,401	232,329	26.50	8,767
2009	21,585.44	1,709	1,646	18,860	27.50	686
2010	25,997.81	1,235	1,189	23,509	28.50	825
2011	235,861.28	3,735	3,596	220,472	29.50	7,474
	2,995,313.95	1,025,394	987,298	1,858,250		98,249
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						18.9 3.28

PACIFICORP  
WYOMING PROPERTY

ACCOUNT 396.03 LIGHT POWER OPERATED EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 9-R4						
NET SALVAGE PERCENT.. +15						
1980	25,768.22	21,903	21,903			
1996	58,128.68	49,409	49,409			
1999	78,095.42	64,463	61,927	4,454	0.26	4,454
2000	75,164.85	60,340	57,966	5,924	0.50	5,924
2002	575,641.32	428,950	412,072	77,223	1.11	69,570
2004	212,348.58	136,376	131,010	49,486	2.20	22,494
2005	195,171.13	112,072	107,662	58,233	2.92	19,943
2006	110,219.25	54,859	52,701	40,985	3.73	10,988
2007	321,997.69	133,504	128,251	145,447	4.61	31,550
2008	116,087.42	37,934	36,441	62,233	5.54	11,233
2009	504,362.48	118,135	113,487	315,221	6.52	48,347
2011	1,294,746.43	61,146	58,740	1,041,794	8.50	122,564
	3,567,731.47	1,279,091	1,231,569	1,801,003		347,067
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						5.2 9.73



PACIFICORP  
WYOMING PROPERTY

ACCOUNT 396.07 HEAVY POWER OPERATED EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 15-L0						
NET SALVAGE PERCENT.. +25						
1962	5,033.75	3,277	3,155	620	1.98	313
1972	11,039.00	6,403	6,165	2,114	3.40	622
1979	230,360.00	120,132	115,669	57,101	4.57	12,495
1980	25,928.43	13,275	12,782	6,664	4.76	1,400
1981	94,599.79	47,584	45,816	25,134	4.94	5,088
1984	371,205.81	175,581	169,058	109,346	5.54	19,738
1985	76,552.82	35,444	34,127	23,288	5.74	4,057
1986	76,998.27	34,803	33,510	24,239	5.96	4,067
1987	80,044.29	35,300	33,989	26,044	6.18	4,214
1988	3,663.98	1,576	1,517	1,231	6.40	192
1989	406,630.67	169,971	163,656	141,317	6.64	21,283
1990	96,296.14	39,144	37,690	34,532	6.87	5,026
1991	67,136.37	26,452	25,469	24,883	7.12	3,495
1992	987,484.20	376,728	362,732	377,881	7.37	51,273
1993	127,400.17	46,884	45,142	50,408	7.64	6,598
1994	555,310.30	197,134	189,810	226,673	7.90	28,693
1995	181,175.46	61,781	59,486	76,396	8.18	9,339
1996	457,439.46	149,353	143,804	199,276	8.47	23,527
1997	824,708.80	257,309	247,749	370,783	8.76	42,327
1998	987,889.83	292,907	282,025	458,892	9.07	50,594
1999	175,012.88	49,091	47,267	83,993	9.39	8,945
2000	638,660.36	168,927	162,651	316,344	9.71	32,579
2001	562,944.14	139,329	134,153	288,055	10.05	28,662
2002	1,482,720.96	341,030	328,360	783,681	10.40	75,354
2003	1,644,566.83	348,652	335,699	897,726	10.76	83,432
2004	2,157,195.70	417,417	401,909	1,215,988	11.13	109,253
2005	1,803,283.34	313,771	302,113	1,050,350	11.52	91,176
2006	2,350,869.51	360,864	347,457	1,415,695	11.93	118,667
2007	2,877,038.49	379,769	365,659	1,792,120	12.36	144,994
2008	3,425,796.04	371,707	357,897	2,211,450	12.83	172,366
2009	1,617,959.10	133,482	128,523	1,084,946	13.35	81,269
2010	1,180,274.67	63,735	61,367	823,839	13.92	59,184
2011	4,315,772.01	88,463	85,176	3,151,653	14.59	216,015
	29,898,991.57	5,267,275	5,071,582	17,352,662		1,516,237

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 11.4 5.07

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CALIFORNIA PROPERTY



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CALIFORNIA PROPERTY

ACCOUNT 360.2 LAND RIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R4						
NET SALVAGE PERCENT.. 0						
1946	49,790.98	44,330	49,552	239	6.58	36
1947	6,445.77	5,701	6,373	73	6.93	11
1948	38,097.95	33,463	37,404	694	7.30	95
1949	17,690.38	15,420	17,236	454	7.70	59
1950	20,957.53	18,125	20,260	698	8.11	86
1951	16,828.54	14,430	16,130	699	8.55	82
1952	14,003.68	11,899	13,301	703	9.02	78
1953	5,096.59	4,289	4,794	303	9.51	32
1954	2,850.66	2,374	2,654	197	10.03	20
1955	5,947.96	4,899	5,476	472	10.58	45
1956	10,113.35	8,234	9,204	909	11.15	82
1957	8,641.50	6,949	7,767	874	11.75	74
1958	15,216.06	12,079	13,502	1,714	12.37	139
1959	7,636.57	5,981	6,685	952	13.01	73
1960	12,900.36	9,961	11,134	1,766	13.67	129
1961	7,477.84	5,691	6,361	1,117	14.34	78
1962	10,556.78	7,914	8,846	1,711	15.02	114
1963	3,882.40	2,865	3,202	680	15.72	43
1964	66,455.16	48,268	53,953	12,502	16.42	761
1965	39,399.91	28,145	31,460	7,940	17.14	463
1966	14,908.88	10,469	11,702	3,207	17.87	179
1967	40,519.25	27,951	31,243	9,276	18.61	498
1968	25,318.37	17,145	19,165	6,153	19.37	318
1969	20,773.63	13,804	15,430	5,344	20.13	265
1970	20,006.32	13,034	14,569	5,437	20.91	260
1971	46,716.32	29,813	33,325	13,391	21.71	617
1972	27,952.17	17,465	19,522	8,430	22.51	375
1973	31,972.82	19,541	21,843	10,130	23.33	434
1974	45,724.65	27,313	30,530	15,195	24.16	629
1975	43,486.05	25,367	28,355	15,131	25.00	605
1976	23,241.33	13,228	14,786	8,455	25.85	327
1977	32,666.04	18,124	20,259	12,407	26.71	465
1978	33,342.86	18,011	20,133	13,210	27.59	479
1979	15,761.52	8,283	9,259	6,503	28.47	228
1980	1,030.19	526	588	442	29.36	15
1981	4,188.75	2,076	2,321	1,868	30.27	62
1982	7,080.58	3,401	3,802	3,279	31.18	105
1983	3,095.22	1,439	1,608	1,487	32.10	46
1986	64,644.99	27,043	30,228	34,417	34.90	986
1987	2,501.54	1,007	1,126	1,376	35.85	38
1988	20,746.03	8,022	8,967	11,779	36.80	320

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CALIFORNIA PROPERTY

ACCOUNT 360.2 LAND RIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R4						
NET SALVAGE PERCENT.. 0						
1989	3,849.66	1,427	1,595	2,255	37.76	60
1990	10,232.71	3,629	4,056	6,177	38.72	160
1991	2,645.62	896	1,002	1,644	39.69	41
1992	2,167.81	699	781	1,387	40.66	34
1993	1,390.71	426	476	915	41.64	22
1994	1,949.06	565	632	1,317	42.62	31
1995	1,563.84	427	477	1,087	43.60	25
1996	917.73	236	264	654	44.58	15
1997	2,510.06	604	675	1,835	45.57	40
1998	858.70	192	215	644	46.56	14
2008	2,839.89	166	185	2,655	56.50	47
2009	9,426.90	393	439	8,988	57.50	156
2010	12,016.33	300	335	11,681	58.50	200
2011	19,918.01	166	186	19,732	59.50	332
	957,954.51	604,205	675,373	282,582		10,928
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 25.9						1.14

PACIFICORP  
CALIFORNIA PROPERTY

ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R2.5						
NET SALVAGE PERCENT.. -5						
1943	437.89	390	436	24	8.29	3
1949	142.30	122	136	13	10.14	1
1950	1,982.09	1,684	1,882	199	10.49	19
1951	3,891.53	3,279	3,665	421	10.86	39
1952	9,483.75	7,923	8,856	1,102	11.24	98
1953	4,283.19	3,546	3,964	533	11.63	46
1954	4,509.88	3,699	4,135	600	12.04	50
1955	3,086.26	2,506	2,801	440	12.47	35
1956	2,380.87	1,913	2,138	362	12.91	28
1957	8,196.05	6,514	7,281	1,325	13.37	99
1958	5,482.36	4,307	4,814	942	13.85	68
1959	4,611.47	3,580	4,002	840	14.34	59
1960	1,717.28	1,316	1,471	332	14.85	22
1961	933.48	706	789	191	15.37	12
1962	483.45	361	404	104	15.90	7
1963	6,042.28	4,446	4,970	1,374	16.46	83
1965	11,381.54	8,126	9,083	2,868	17.60	163
1966	6,111.47	4,294	4,800	1,617	18.20	89
1967	659.07	455	509	183	18.80	10
1968	916.80	623	696	267	19.42	14
1972	41,039.71	25,831	28,874	14,218	22.03	645
1974	16,225.19	9,788	10,941	6,095	23.40	260
1975	4,940.42	2,914	3,257	1,930	24.10	80
1976	4,869.54	2,807	3,138	1,975	24.81	80
1977	13,295.14	7,480	8,361	5,599	25.53	219
1978	3,203.10	1,757	1,964	1,399	26.26	53
1979	26,998.77	14,432	16,132	12,217	27.00	452
1980	16,734.30	8,706	9,731	7,840	27.75	283
1981	1,115.79	564	630	542	28.50	19
1983	1,758.66	838	937	910	30.05	30
1985	16,391.71	7,316	8,178	9,033	31.62	286
1986	37,004.89	15,952	17,831	21,024	32.42	648
1987	51,651.54	21,467	23,996	30,238	33.23	910
1988	126,463.05	50,580	56,538	76,248	34.05	2,239
1989	239,873.25	92,183	103,041	148,826	34.87	4,268
1990	34,949.06	12,877	14,394	22,303	35.70	625
1992	67,941.67	22,854	25,546	45,793	37.38	1,225
1993	39,118.90	12,524	13,999	27,076	38.23	708
1994	426,002.34	129,391	144,631	302,671	39.09	7,743
1995	32,529.06	9,340	10,440	23,716	39.96	593
1996	6,417.90	1,736	1,940	4,799	40.83	118

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ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R2.5						
NET SALVAGE PERCENT.. -5						
1997	71,606.72	18,168	20,308	54,879	41.71	1,316
1998	303.90	72	80	239	42.59	6
2002	25,333.97	4,266	4,769	21,832	46.18	473
2003	16,745.62	2,529	2,827	14,756	47.09	313
2004	3,428.61	458	512	3,088	48.01	64
2005	11,806.36	1,368	1,529	10,868	48.93	222
2007	3,305.11	266	297	3,173	50.78	62
2008	994,176.86	62,445	69,800	974,086	51.71	18,837
2009	1,428,609.41	64,097	71,647	1,428,393	52.65	27,130
2011	204,787.52	1,838	2,055	212,972	54.53	3,906
	4,045,361.08	666,634	745,155	3,502,474		74,758
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						46.9 1.85

PACIFICORP  
CALIFORNIA PROPERTY

ACCOUNT 362 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R1						
NET SALVAGE PERCENT.. -25						
1930	26,072.07	28,679	32,057	533	6.00	89
1936	8,808.00	9,259	10,350	660	7.95	83
1937	4,250.12	4,432	4,954	359	8.29	43
1943	1,836.66	1,816	2,030	266	10.45	25
1944	3,047.30	2,985	3,337	472	10.82	44
1945	13,765.99	13,350	14,922	2,285	11.21	204
1946	1,551.95	1,490	1,666	274	11.59	24
1947	24,474.60	23,257	25,996	4,597	11.99	383
1948	23,824.31	22,401	25,040	4,740	12.39	383
1949	20,448.92	19,023	21,264	4,297	12.79	336
1950	27,796.89	25,573	28,585	6,161	13.20	467
1951	40,203.32	36,565	40,872	9,382	13.62	689
1952	57,155.30	51,383	57,435	14,009	14.04	998
1953	69,975.12	62,155	69,476	17,993	14.47	1,243
1954	117,863.30	103,425	115,607	31,722	14.90	2,129
1955	46,287.97	40,109	44,833	13,027	15.34	849
1956	130,647.54	111,736	124,897	38,412	15.79	2,433
1957	91,801.86	77,481	86,607	28,145	16.24	1,733
1958	28,588.21	23,800	26,603	9,132	16.70	547
1959	17,259.00	14,165	15,833	5,741	17.17	334
1960	41,129.95	33,274	37,193	14,219	17.64	806
1961	60,056.53	47,865	53,503	21,568	18.12	1,190
1962	39,872.13	31,290	34,976	14,864	18.61	799
1963	39,881.91	30,809	34,438	15,414	19.10	807
1964	64,032.11	48,664	54,396	25,644	19.60	1,308
1965	275,562.72	205,914	230,168	114,285	20.11	5,683
1966	175,235.11	128,710	143,870	75,174	20.62	3,646
1967	100,034.29	72,175	80,676	44,367	21.14	2,099
1968	108,516.16	76,857	85,910	49,735	21.67	2,295
1969	11,887.56	8,262	9,235	5,624	22.20	253
1970	95,533.96	65,106	72,775	46,642	22.74	2,051
1971	34,259.29	22,877	25,572	17,252	23.29	741
1972	41,221.26	26,948	30,122	21,405	23.85	897
1973	6,507.83	4,163	4,653	3,482	24.41	143
1974	212,675.02	133,028	148,697	117,147	24.98	4,690
1975	37,932.63	23,186	25,917	21,499	25.55	841
1976	12,599.44	7,516	8,401	7,348	26.14	281
1977	360,889.22	209,947	234,676	216,436	26.73	8,097
1978	430,606.63	244,154	272,912	265,346	27.32	9,713
1979	408,616.03	225,454	252,010	258,760	27.93	9,265
1980	75,409.48	40,476	45,244	49,018	28.53	1,718



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ACCOUNT 362 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R1						
NET SALVAGE PERCENT.. -25						
1981	154,646.07	80,609	90,104	103,204	29.15	3,540
1982	79,847.62	40,383	45,140	54,670	29.77	1,836
1983	104,828.98	51,366	57,416	73,620	30.40	2,422
1984	13,756.49	6,524	7,292	9,904	31.03	319
1985	96,518.16	44,229	49,439	71,209	31.67	2,248
1986	367,997.73	162,747	181,917	278,080	32.31	8,607
1987	155,702.38	66,329	74,142	120,486	32.96	3,656
1988	239,186.03	98,006	109,550	189,433	33.61	5,636
1989	1,015,995.21	399,540	446,601	823,393	34.27	24,027
1990	301,209.66	113,481	126,848	249,664	34.93	7,148
1991	1,001,780.20	360,641	403,120	849,105	35.60	23,851
1992	921,221.95	316,440	353,712	797,815	36.26	22,003
1993	62,858.66	20,523	22,940	55,633	36.94	1,506
1994	685,023.43	212,186	237,179	619,100	37.61	16,461
1995	65,569.18	19,195	21,456	60,505	38.29	1,580
1996	293,615.09	80,891	90,419	276,600	38.98	7,096
1997	403,579.31	104,325	116,613	387,861	39.66	9,780
1998	163,015.06	39,327	43,959	159,810	40.35	3,961
1999	66,401.04	14,874	16,626	66,375	41.04	1,617
2000	50,768.03	10,484	11,719	51,741	41.74	1,240
2001	123,739.41	23,418	26,176	128,498	42.43	3,028
2002	595,782.19	102,326	114,379	630,349	43.13	14,615
2003	190,467.62	29,332	32,787	205,298	43.84	4,683
2004	263,589.50	35,914	40,144	289,343	44.55	6,495
2005	902,634.38	106,962	119,561	1,008,732	45.26	22,287
2006	385,093.89	38,702	43,261	438,106	45.98	9,528
2007	183,148.80	15,110	16,890	212,046	46.70	4,541
2008	5,393,614.09	346,540	387,357	6,354,661	47.43	133,980
2009	3,037,242.76	139,713	156,169	3,640,384	48.16	75,589
2010	77,423.89	2,149	2,402	94,378	48.89	1,930
2011	1,198,329.97	11,085	12,391	1,485,521	49.63	29,932
	21,982,704.47	5,453,110	6,095,417	21,382,964		525,501

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 40.7 2.39

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CALIFORNIA PROPERTY

ACCOUNT 362.7 SUPERVISORY EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 20-R5						
NET SALVAGE PERCENT.. 0						
1988	26,533.38	25,339	26,533			
1992	170,880.62	151,913	170,881			
1993	19,596.27	16,892	19,596			
	217,010.27	194,144	217,010			
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						0.0 0.00

PACIFICORP  
CALIFORNIA PROPERTY

ACCOUNT 364 POLES, TOWERS AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R1						
NET SALVAGE PERCENT.. -100						
1946	34,096.15	49,074	54,854	13,338	15.42	865
1947	15,005.59	21,363	23,879	6,132	15.85	387
1948	23,877.54	33,620	37,580	10,175	16.28	625
1949	60,125.08	83,694	93,552	26,698	16.72	1,597
1950	37,340.25	51,367	57,417	17,264	17.17	1,005
1951	40,645.24	55,248	61,756	19,534	17.62	1,109
1952	40,632.38	54,565	60,992	20,273	18.07	1,122
1953	78,496.86	104,101	116,363	40,631	18.53	2,193
1954	67,889.64	88,874	99,342	36,437	19.00	1,918
1955	105,252.18	135,948	151,961	58,543	19.48	3,005
1956	134,214.29	171,013	191,156	77,273	19.96	3,871
1957	99,965.85	125,629	140,427	59,505	20.44	2,911
1958	183,471.39	227,303	254,076	112,867	20.93	5,393
1959	126,658.30	154,614	172,826	80,491	21.43	3,756
1960	165,729.30	199,236	222,703	108,756	21.94	4,957
1961	137,644.68	162,922	182,112	93,177	22.45	4,150
1962	165,113.13	192,311	214,963	115,263	22.97	5,018
1963	196,975.50	225,698	252,282	141,669	23.49	6,031
1964	172,095.12	193,872	216,708	127,482	24.02	5,307
1965	276,651.65	306,226	342,296	211,007	24.56	8,591
1966	216,434.35	235,325	263,043	169,826	25.10	6,766
1967	324,104.47	345,910	386,654	261,555	25.65	10,197
1968	222,476.44	232,995	260,439	184,514	26.20	7,043
1969	225,105.45	231,080	258,298	191,913	26.77	7,169
1970	228,683.80	230,097	257,200	200,168	27.33	7,324
1971	260,645.61	256,762	287,005	234,286	27.91	8,394
1972	231,226.03	222,902	249,157	213,295	28.49	7,487
1973	353,757.18	333,558	372,847	334,667	29.07	11,512
1974	386,864.46	356,341	398,313	375,416	29.67	12,653
1975	364,601.73	327,879	366,499	362,704	30.27	11,982
1976	491,430.40	431,211	482,002	500,859	30.87	16,225
1977	517,239.77	442,385	494,492	539,988	31.48	17,153
1978	582,236.33	484,840	541,948	622,525	32.10	19,393
1979	765,283.08	620,017	693,047	837,519	32.72	25,597
1980	1,092,086.70	860,171	961,488	1,222,685	33.34	36,673
1981	1,031,633.52	788,911	881,835	1,181,432	33.97	34,779
1982	1,095,692.20	812,412	908,104	1,283,280	34.61	37,078
1983	646,777.53	464,503	519,216	774,339	35.25	21,967
1984	711,554.57	494,203	552,414	870,695	35.90	24,253
1985	571,166.13	383,195	428,331	714,001	36.55	19,535
1986	949,107.39	614,338	686,699	1,211,516	37.20	32,568

PACIFICORP  
CALIFORNIA PROPERTY

ACCOUNT 364 POLES, TOWERS AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R1						
NET SALVAGE PERCENT.. -100						
1987	1,071,145.79	667,624	746,262	1,396,030	37.86	36,873
1988	838,432.64	502,456	561,639	1,115,226	38.52	28,952
1989	855,776.04	491,986	549,936	1,161,616	39.19	29,641
1990	727,339.78	400,430	447,596	1,007,084	39.86	25,266
1991	1,790,869.11	942,320	1,053,313	2,528,425	40.53	62,384
1992	2,073,003.54	1,039,528	1,161,971	2,984,036	41.21	72,410
1993	1,733,911.67	827,249	924,689	2,543,134	41.88	60,724
1994	1,371,157.87	619,763	692,763	2,049,553	42.57	48,145
1995	1,736,001.49	741,759	829,129	2,642,874	43.25	61,107
1996	2,115,990.99	851,009	951,247	3,280,735	43.94	74,664
1997	1,284,606.33	484,425	541,484	2,027,729	44.63	45,434
1998	1,922,287.90	676,645	756,345	3,088,231	45.32	68,143
1999	1,701,746.68	556,301	621,826	2,781,667	46.01	60,458
2000	1,914,508.08	577,148	645,129	3,183,887	46.71	68,163
2001	1,631,213.18	450,215	503,245	2,759,181	47.41	58,198
2002	1,199,524.88	300,097	335,445	2,063,605	48.12	42,885
2003	1,683,779.90	377,773	422,270	2,945,290	48.83	60,317
2004	1,707,779.74	339,063	379,000	3,036,559	49.54	61,295
2005	1,824,549.93	315,136	352,255	3,296,845	50.25	65,609
2006	2,107,868.44	308,887	345,270	3,870,467	50.97	75,936
2007	1,792,230.58	215,068	240,401	3,344,060	51.70	64,682
2008	1,529,817.56	143,527	160,433	2,899,202	52.42	55,307
2009	1,495,970.86	100,649	112,504	2,879,438	53.15	54,176
2010	2,371,015.09	95,694	106,965	4,635,065	53.89	86,010
2011	4,597,360.36	61,880	69,169	9,125,552	54.63	167,043
	56,507,875.69	23,892,345	26,706,562	86,309,189		1,973,381

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 43.7 3.49

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CALIFORNIA PROPERTY

ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R1						
NET SALVAGE PERCENT.. -70						
1946	176,201.79	190,647	213,103	86,440	23.63	3,658
1947	52,617.79	56,257	62,883	26,567	24.12	1,101
1948	79,272.33	83,739	93,602	41,161	24.61	1,673
1949	114,504.04	119,490	133,564	61,093	25.10	2,434
1950	83,777.72	86,329	96,497	45,925	25.60	1,794
1951	83,324.69	84,752	94,735	46,917	26.11	1,797
1952	57,769.17	57,988	64,818	33,390	26.62	1,254
1953	213,254.57	211,161	236,033	126,500	27.14	4,661
1954	97,045.73	94,748	105,908	59,070	27.67	2,135
1955	88,993.99	85,677	95,769	55,521	28.19	1,970
1956	113,034.55	107,225	119,855	72,304	28.73	2,517
1957	74,572.78	69,686	77,894	48,880	29.27	1,670
1958	149,523.31	137,613	153,822	100,368	29.81	3,367
1959	79,250.43	71,798	80,255	54,471	30.36	1,794
1960	149,078.94	132,878	148,529	104,905	30.92	3,393
1961	107,069.92	93,865	104,921	77,098	31.48	2,449
1962	125,286.79	108,002	120,723	92,265	32.04	2,880
1963	137,022.74	116,038	129,706	103,233	32.62	3,165
1964	139,560.80	116,107	129,783	107,470	33.19	3,238
1965	259,188.18	211,700	236,636	203,984	33.77	6,040
1966	205,764.27	164,888	184,310	165,489	34.36	4,816
1967	348,896.47	274,207	306,505	286,619	34.95	8,201
1968	224,293.22	172,759	193,108	188,190	35.55	5,294
1969	257,357.93	194,188	217,061	220,447	36.15	6,098
1970	187,754.53	138,672	155,006	164,177	36.76	4,466
1971	221,566.92	160,112	178,971	197,693	37.37	5,290
1972	139,578.06	98,600	110,214	127,069	37.99	3,345
1973	303,557.55	209,515	234,193	281,855	38.61	7,300
1974	430,826.58	290,369	324,571	407,834	39.23	10,396
1975	406,636.88	267,367	298,859	392,424	39.86	9,845
1976	673,362.78	431,467	482,288	662,429	40.50	16,356
1977	569,707.48	355,518	397,394	571,109	41.14	13,882
1978	631,009.36	383,206	428,343	644,373	41.78	15,423
1979	780,014.93	460,635	514,892	811,133	42.42	19,121
1980	1,179,948.73	676,755	756,468	1,249,445	43.07	29,010
1981	1,579,403.14	878,608	982,097	1,702,888	43.73	38,941
1982	1,466,144.77	790,679	883,811	1,608,635	44.38	36,247
1983	811,868.65	423,825	473,746	906,431	45.04	20,125
1984	905,855.67	457,012	510,842	1,029,113	45.71	22,514
1985	871,036.71	424,416	474,407	1,006,355	46.37	21,703
1986	846,090.70	397,432	444,245	994,109	47.04	21,133

PACIFICORP  
CALIFORNIA PROPERTY

ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R1						
NET SALVAGE PERCENT.. -70						
1987	878,851.32	397,192	443,976	1,050,071	47.72	22,005
1988	684,788.37	297,484	332,524	831,616	48.39	17,186
1989	943,413.62	393,060	439,358	1,164,445	49.07	23,730
1990	763,920.37	304,693	340,582	958,083	49.75	19,258
1991	1,299,384.75	495,137	553,458	1,655,496	50.43	32,828
1992	1,507,115.95	547,495	611,983	1,950,114	51.11	38,155
1993	1,652,358.76	570,454	637,646	2,171,364	51.80	41,918
1994	1,154,957.83	377,881	422,391	1,541,037	52.49	29,359
1995	822,357.42	254,228	284,173	1,113,835	53.18	20,945
1996	923,987.83	268,965	300,646	1,270,133	53.87	23,578
1997	1,027,051.23	280,161	313,160	1,432,827	54.57	26,257
1998	713,180.44	181,485	202,862	1,009,545	55.27	18,266
1999	203,639.97	48,092	53,757	292,431	55.97	5,225
2000	367,220.69	80,001	89,424	534,851	56.67	9,438
2001	525,558.18	104,739	117,076	776,373	57.38	13,530
2002	438,641.77	79,274	88,611	657,080	58.09	11,311
2003	548,798.08	88,985	99,466	833,491	58.80	14,175
2004	507,850.33	72,789	81,363	781,983	59.52	13,138
2005	431,990.58	53,779	60,114	674,270	60.24	11,193
2006	252,260.85	26,653	29,792	399,051	60.96	6,546
2007	267,477.57	23,154	25,881	428,831	61.69	6,951
2008	338,385.72	22,832	25,521	549,735	62.42	8,807
2009	345,856.13	16,733	18,704	569,251	63.15	9,014
2010	152,061.72	4,415	4,935	253,570	63.89	3,969
2011	362,964.30	3,511	3,925	613,114	64.63	9,487
	32,535,099.37	14,879,122	16,631,695	38,677,974		808,765
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						47.8 2.49

PACIFICORP  
CALIFORNIA PROPERTY

ACCOUNT 366 UNDERGROUND CONDUIT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. IOWA 55-R4						
NET SALVAGE PERCENT.. -45						
1967	13,171.71	14,106	15,768	3,331	14.38	232
1968	13,454.86	14,160	15,828	3,682	15.08	244
1969	10,211.65	10,553	11,796	3,011	15.80	191
1970	5,278.15	5,353	5,984	1,669	16.53	101
1971	94,693.78	94,167	105,259	32,047	17.28	1,855
1972	30,719.29	29,933	33,459	11,084	18.04	614
1973	105,106.22	100,282	112,094	40,310	18.81	2,143
1974	45,562.22	42,522	47,531	18,534	19.60	946
1975	65,530.53	59,776	66,817	28,202	20.40	1,382
1976	77,036.57	68,626	76,709	34,994	21.21	1,650
1977	45,174.03	39,254	43,878	21,624	22.04	981
1978	84,668.23	71,697	80,142	42,627	22.88	1,863
1979	117,017.20	96,469	107,832	61,843	23.73	2,606
1980	139,853.19	112,087	125,289	77,498	24.60	3,150
1981	125,626.93	97,803	109,323	72,836	25.47	2,860
1982	307,005.28	231,807	259,111	186,047	26.36	7,058
1983	73,780.38	53,978	60,336	46,646	27.25	1,712
1984	190,258.48	134,627	150,484	125,391	28.16	4,453
1985	282,485.27	193,034	215,771	193,833	29.08	6,666
1986	252,184.43	166,214	185,792	179,875	30.00	5,996
1987	591,363.55	375,266	419,467	438,010	30.93	14,161
1988	572,362.97	349,026	390,137	439,789	31.87	13,799
1989	2,760,378.02	1,614,108	1,804,229	2,198,319	32.82	66,981
1990	1,152,164.17	644,866	720,823	949,815	33.77	28,126
1991	1,090,074.09	582,533	651,148	929,459	34.73	26,762
1992	969,634.95	493,369	551,481	854,490	35.70	23,935
1993	685,132.62	331,085	370,083	623,359	36.67	16,999
1994	915,187.42	418,861	468,197	858,825	37.64	22,817
1995	513,943.60	221,941	248,083	497,135	38.62	12,872
1996	330,249.44	134,081	149,874	328,988	39.60	8,308
1997	1,076,383.57	409,199	457,397	1,103,359	40.58	27,190
1998	251,971.84	89,279	99,795	265,564	41.56	6,390
1999	37,288.69	12,239	13,681	40,388	42.55	949
2000	110,659.47	33,433	37,371	123,085	43.54	2,827
2001	243,270.98	67,148	75,057	277,686	44.53	6,236
2002	342,253.06	85,447	95,511	400,756	45.53	8,802
2003	200,836.10	44,899	50,188	241,024	46.52	5,181
2004	302,172.72	59,588	66,607	371,543	47.52	7,819
2005	111,876.20	19,142	21,397	140,823	48.51	2,903
2006	132,699.83	19,207	21,469	170,946	49.51	3,453
2007	260,048.76	30,784	34,410	342,661	50.51	6,784

PACIFICORP  
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ACCOUNT 366 UNDERGROUND CONDUIT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R4						
NET SALVAGE PERCENT.. -45						
2008	205,817.71	18,992	21,229	277,207	51.50	5,383
2009	236,834.70	15,608	17,446	325,964	52.50	6,209
2010	238,532.25	9,432	10,543	335,329	53.50	6,268
2011	284,099.83	3,745	4,186	407,759	54.50	7,482
	15,694,054.94	7,719,726	8,629,012	14,127,368		385,339
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						36.7 2.46



PACIFICORP  
CALIFORNIA PROPERTY

ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. IOWA 50-R3						
NET SALVAGE PERCENT.. -35						
1964	4,783.01	4,995	5,583	874	11.32	77
1966	663.61	674	753	143	12.39	12
1967	21,817.06	21,819	24,389	5,064	12.96	391
1968	59,018.28	58,099	64,942	14,733	13.54	1,088
1969	16,452.15	15,929	17,805	4,405	14.14	312
1970	16,824.24	16,012	17,898	4,815	14.75	326
1971	149,942.63	140,117	156,621	45,802	15.39	2,976
1972	55,686.56	51,075	57,091	18,086	16.03	1,128
1973	131,554.85	118,281	132,213	45,386	16.70	2,718
1974	64,065.22	56,425	63,071	23,417	17.38	1,347
1975	93,695.20	80,776	90,290	36,199	18.07	2,003
1976	112,812.99	95,125	106,330	45,968	18.77	2,449
1977	114,408.06	94,246	105,347	49,104	19.49	2,519
1978	266,055.61	213,925	239,123	120,052	20.22	5,937
1979	255,350.85	200,147	223,722	121,002	20.97	5,770
1980	302,893.57	231,277	258,519	150,387	21.72	6,924
1981	251,076.59	186,492	208,458	130,495	22.49	5,802
1982	447,960.51	323,419	361,514	243,233	23.26	10,457
1983	156,661.31	109,765	122,694	88,799	24.05	3,692
1984	296,228.42	201,154	224,847	175,061	24.85	7,045
1985	425,083.21	279,356	312,261	261,601	25.66	10,195
1986	218,832.82	138,968	155,337	140,087	26.48	5,290
1987	433,880.56	265,808	297,117	288,622	27.31	10,568
1988	213,473.33	125,939	140,773	147,416	28.15	5,237
1989	2,808,658.72	1,592,509	1,780,087	2,011,602	29.00	69,366
1990	617,828.51	335,963	375,535	458,533	29.86	15,356
1991	745,504.30	387,878	433,565	572,866	30.73	18,642
1992	978,662.50	486,200	543,468	777,726	31.60	24,612
1993	469,908.34	222,159	248,327	386,049	32.49	11,882
1994	576,423.75	258,664	289,131	489,041	33.38	14,651
1995	705,880.27	299,604	334,894	618,044	34.28	18,029
1996	465,311.82	186,064	207,980	420,191	35.19	11,941
1997	1,477,626.81	554,154	619,426	1,375,370	36.11	38,088
1998	464,775.94	162,760	181,931	445,517	37.03	12,031
1999	122,927.00	39,961	44,668	121,283	37.96	3,195
2000	185,002.52	55,495	62,032	187,721	38.89	4,827
2001	293,102.06	80,404	89,875	305,813	39.84	7,676
2002	383,072.65	95,362	106,594	410,554	40.78	10,068
2003	235,606.78	52,545	58,734	259,335	41.74	6,213
2004	435,151.50	85,886	96,002	491,453	42.69	11,512
2005	420,845.33	72,040	80,525	487,616	43.66	11,168

PACIFICORP  
CALIFORNIA PROPERTY

ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R3						
NET SALVAGE PERCENT.. -35						
2006	215,119.95	31,248	34,929	255,483	44.62	5,726
2007	363,155.99	43,241	48,334	441,927	45.59	9,694
2008	263,443.93	24,398	27,272	328,377	46.57	7,051
2009	246,871.40	16,397	18,328	314,948	47.54	6,625
2010	229,096.88	9,155	10,234	299,047	48.52	6,163
2011	213,769.85	2,828	3,161	285,428	49.51	5,765
	17,026,967.44	8,124,738	9,081,730	13,904,676		424,544
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						32.8 2.49

PACIFICORP  
CALIFORNIA PROPERTY

ACCOUNT 368 LINE TRANSFORMERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R2						
NET SALVAGE PERCENT.. -35						
1902	61,503.65	83,030	83,030			
1921	626.28	798	845			
1925	1,096.36	1,366	1,480			
1950	660.62	692	774	118	12.35	10
1953	3,648.12	3,705	4,143	782	13.62	57
1954	19,840.51	19,937	22,296	4,489	14.06	319
1955	73,553.90	73,101	81,749	17,549	14.51	1,209
1956	120,754.67	118,619	132,652	30,367	14.98	2,027
1957	88,549.23	85,961	96,131	23,410	15.45	1,515
1958	72,346.17	69,361	77,567	20,100	15.94	1,261
1959	83,879.53	79,390	88,782	24,455	16.44	1,488
1960	82,497.56	77,049	86,164	25,208	16.95	1,487
1961	108,230.50	99,700	111,495	34,616	17.47	1,981
1962	107,443.49	97,605	109,152	35,897	17.99	1,995
1963	162,866.50	145,754	162,998	56,872	18.54	3,068
1964	157,433.56	138,766	155,183	57,352	19.09	3,004
1965	158,167.86	137,240	153,476	60,051	19.65	3,056
1966	178,219.33	152,143	170,143	70,453	20.22	3,484
1967	208,647.93	175,151	195,873	85,802	20.80	4,125
1968	263,103.45	216,989	242,660	112,530	21.40	5,258
1969	198,137.76	160,492	179,479	88,007	22.00	4,000
1970	207,589.43	165,040	184,565	95,681	22.61	4,232
1971	211,436.46	164,881	184,388	101,051	23.23	4,350
1972	250,598.04	191,482	214,136	124,171	23.87	5,202
1973	367,107.57	274,738	307,241	188,354	24.51	7,685
1974	387,111.54	283,537	317,081	205,520	25.16	8,169
1975	328,286.71	235,133	262,951	180,236	25.82	6,980
1976	441,652.87	309,062	345,626	250,605	26.49	9,460
1977	606,739.49	414,464	463,498	355,600	27.17	13,088
1978	836,196.20	557,253	623,180	505,685	27.85	18,157
1979	899,614.38	584,055	653,153	561,326	28.55	19,661
1980	982,186.61	620,784	694,227	631,725	29.25	21,597
1981	1,091,610.47	670,920	750,294	723,380	29.96	24,145
1982	1,184,400.97	707,020	790,665	808,276	30.68	26,345
1983	1,080,968.23	625,911	699,960	759,347	31.41	24,175
1984	1,998,585.00	1,120,921	1,253,533	1,444,557	32.15	44,932
1985	1,096,559.68	595,103	665,508	814,848	32.89	24,775
1986	1,200,928.27	629,630	704,119	917,134	33.64	27,263
1987	1,377,915.25	696,733	779,161	1,081,025	34.40	31,425
1988	1,578,938.43	768,536	859,459	1,272,108	35.17	36,170
1989	1,798,950.67	841,626	941,196	1,487,387	35.94	41,385

PACIFICORP  
CALIFORNIA PROPERTY

ACCOUNT 368 LINE TRANSFORMERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R2						
NET SALVAGE PERCENT.. -35						
1990	1,439,065.37	645,688	722,077	1,220,661	36.72	33,242
1991	1,842,577.16	791,018	884,601	1,602,878	37.51	42,732
1992	2,114,728.78	866,315	968,806	1,886,078	38.31	49,232
1993	1,620,476.41	632,032	706,806	1,480,837	39.11	37,863
1994	1,547,769.91	572,896	640,673	1,448,816	39.92	36,293
1995	1,343,892.01	470,708	526,396	1,287,858	40.73	31,619
1996	853,168.52	281,667	314,990	836,788	41.55	20,139
1997	761,789.06	235,970	263,887	764,528	42.38	18,040
1998	405,528.90	117,354	131,238	416,226	43.21	9,633
1999	638,191.60	171,528	191,821	669,738	44.05	15,204
2000	1,055,283.58	261,876	292,858	1,131,775	44.89	25,212
2001	1,388,174.15	315,175	352,462	1,521,573	45.75	33,258
2002	956,138.70	197,142	220,465	1,070,322	46.60	22,968
2003	1,256,562.00	232,554	260,067	1,436,292	47.46	30,263
2004	977,328.64	160,003	178,932	1,140,462	48.33	23,597
2005	1,446,309.96	205,893	230,251	1,722,267	49.20	35,005
2006	1,027,071.24	124,027	138,700	1,247,846	50.08	24,917
2007	1,596,148.70	157,882	176,561	1,978,240	50.97	38,812
2008	1,749,998.00	135,300	151,307	2,211,190	51.85	42,646
2009	1,427,143.67	78,819	88,144	1,838,500	52.75	34,853
2010	1,196,009.92	39,639	44,328	1,570,285	53.65	29,269
2011	1,355,624.78	14,970	16,741	1,813,352	54.55	33,242
	48,077,564.31	19,102,134	21,352,124	43,552,588		1,106,579
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						39.4 2.30

PACIFICORP  
CALIFORNIA PROPERTY

ACCOUNT 369.1 OVERHEAD SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R1						
NET SALVAGE PERCENT.. -30						
1946	2,855.76	2,672	2,987	725	15.42	47
1947	1,631.18	1,509	1,687	434	15.85	27
1948	1,324.07	1,212	1,355	366	16.28	22
1949	1,361.77	1,232	1,377	393	16.72	24
1950	1,870.00	1,672	1,869	562	17.17	33
1951	3,470.19	3,066	3,427	1,084	17.62	62
1952	6,261.36	5,465	6,109	2,031	18.07	112
1953	10,963.35	9,451	10,564	3,688	18.53	199
1954	14,560.22	12,390	13,849	5,079	19.00	267
1955	12,783.22	10,732	11,996	4,622	19.48	237
1956	14,670.19	12,150	13,581	5,490	19.96	275
1957	18,299.38	14,948	16,709	7,080	20.44	346
1958	20,961.90	16,880	18,868	8,382	20.93	400
1959	29,062.21	23,060	25,776	12,005	21.43	560
1960	27,478.27	21,472	24,001	11,721	21.94	534
1961	40,363.43	31,054	34,712	17,760	22.45	791
1962	26,289.24	19,903	22,247	11,929	22.97	519
1963	23,648.91	17,613	19,688	11,056	23.49	471
1964	30,347.86	22,222	24,839	14,613	24.02	608
1965	28,457.44	20,475	22,887	14,108	24.56	574
1966	34,145.29	24,132	26,974	17,415	25.10	694
1967	35,187.62	24,411	27,286	18,458	25.65	720
1968	32,657.54	22,231	24,850	17,605	26.20	672
1969	40,467.16	27,002	30,182	22,425	26.77	838
1970	42,532.68	27,817	31,094	24,198	27.33	885
1971	47,947.54	30,702	34,318	28,014	27.91	1,004
1972	69,265.75	43,402	48,514	41,531	28.49	1,458
1973	59,773.11	36,634	40,949	36,756	29.07	1,264
1974	75,122.92	44,977	50,275	47,385	29.67	1,597
1975	68,737.66	40,179	44,912	44,447	30.27	1,468
1976	92,025.52	52,487	58,669	60,964	30.87	1,975
1977	101,318.57	56,326	62,961	68,753	31.48	2,184
1978	94,396.62	51,094	57,112	65,604	32.10	2,044
1979	92,103.43	48,503	54,216	65,518	32.72	2,002
1980	121,422.23	62,164	69,486	88,363	33.34	2,650
1981	128,984.76	64,114	71,666	96,014	33.97	2,826
1982	121,238.81	58,431	65,313	92,297	34.61	2,667
1983	86,466.75	40,364	45,118	67,289	35.25	1,909
1984	50,255.11	22,688	25,360	39,972	35.90	1,113
1985	67,868.86	29,597	33,083	55,147	36.55	1,509
1986	147,364.33	62,001	69,304	122,270	37.20	3,287

PACIFICORP  
CALIFORNIA PROPERTY

ACCOUNT 369.1 OVERHEAD SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R1						
NET SALVAGE PERCENT.. -30						
1987	66,153.32	26,801	29,958	56,041	37.86	1,480
1988	69,160.56	26,940	30,113	59,796	38.52	1,552
1989	45,554.88	17,023	19,028	40,193	39.19	1,026
1990	183,491.09	65,662	73,396	165,142	39.86	4,143
1991	252,929.05	86,506	96,695	232,113	40.53	5,727
1992	300,603.41	97,981	109,522	281,262	41.21	6,825
1993	156,618.54	48,570	54,291	149,313	41.88	3,565
1994	254,831.27	74,869	83,688	247,593	42.57	5,816
1995	1,112,263.69	308,911	345,297	1,100,646	43.25	25,448
1996	190,320.47	49,753	55,613	191,804	43.94	4,365
1997	200,172.48	49,065	54,844	205,380	44.63	4,602
1998	141,744.21	32,431	36,251	148,016	45.32	3,266
1999	393,630.68	83,641	93,493	418,227	46.01	9,090
2000	798,726.05	156,510	174,946	863,398	46.71	18,484
2001	31,138.77	5,586	6,244	34,236	47.41	722
2002	146,850.93	23,880	26,693	164,213	48.12	3,413
2003	188,775.50	27,530	30,773	214,635	48.83	4,396
2004	183,926.94	23,736	26,532	212,573	49.54	4,291
2005	561,429.22	63,031	70,455	659,403	50.25	13,122
2006	154,798.32	14,745	16,482	184,756	50.97	3,625
2007	263,870.07	20,582	23,006	320,025	51.70	6,190
2008	246,826.67	15,052	16,825	304,050	52.42	5,800
2009	220,247.04	9,632	10,767	275,554	53.15	5,184
2010	264,407.34	6,936	7,753	335,977	53.89	6,234
2011	233,281.41	2,041	2,281	300,985	54.63	5,510
	8,587,694.12	2,455,848	2,745,116	8,418,886		194,750

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 43.2 2.27

PACIFICORP  
CALIFORNIA PROPERTY

ACCOUNT 369.2 UNDERGROUND SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. IOWA 60-R4						
NET SALVAGE PERCENT.. -40						
1969	445.63	415	464	160	20.13	8
1970	388.18	354	396	147	20.91	7
1971	580.71	519	580	233	21.71	11
1972	16,905.41	14,788	16,530	7,138	22.51	317
1973	34,166.65	29,234	32,677	15,156	23.33	650
1974	39,365.01	32,919	36,796	18,315	24.16	758
1975	29,451.71	24,052	26,885	14,347	25.00	574
1976	33,811.62	26,942	30,115	17,221	25.85	666
1977	83,174.37	64,607	72,217	44,227	26.71	1,656
1978	127,358.29	96,313	107,657	70,645	27.59	2,561
1979	202,408.68	148,912	166,452	116,920	28.47	4,107
1980	206,918.74	147,934	165,359	124,327	29.36	4,235
1981	230,523.16	159,914	178,750	143,982	30.27	4,757
1982	192,073.54	129,162	144,376	124,527	31.18	3,994
1983	188,868.03	122,953	137,435	126,980	32.10	3,956
1984	207,910.62	130,838	146,249	144,826	33.03	4,385
1985	182,385.28	110,817	123,870	131,469	33.96	3,871
1986	253,397.42	148,405	165,885	188,871	34.90	5,412
1987	186,291.29	104,975	117,340	143,468	35.85	4,002
1988	331,987.35	179,717	200,885	263,897	36.80	7,171
1989	246,824.97	128,087	143,174	202,381	37.76	5,360
1990	323,602.59	160,681	179,607	273,437	38.72	7,062
1991	243,566.34	115,426	129,022	211,971	39.69	5,341
1992	543,139.01	245,098	273,968	486,427	40.66	11,963
1993	209,942.68	89,939	100,533	193,387	41.64	4,644
1994	588,669.34	238,728	266,847	557,290	42.62	13,076
1995	505,902.50	193,590	216,393	491,870	43.60	11,281
1996	1,857,182.86	668,214	746,921	1,853,135	44.58	41,569
1997	228,013.68	76,772	85,815	233,404	45.57	5,122
1998	277,137.78	86,910	97,147	290,846	46.56	6,247
1999	373,994.17	108,645	121,442	402,150	47.55	8,457
2000	871,017.19	232,910	260,344	959,080	48.54	19,759
2001	270,536.27	66,092	73,877	304,874	49.53	6,155
2002	455,965.43	100,860	112,740	525,612	50.52	10,404
2003	687,120.26	135,955	151,969	809,999	51.52	15,722
2004	670,482.69	117,175	130,977	807,699	52.51	15,382
2005	723,092.30	109,504	122,402	889,927	53.51	16,631
2006	693,569.19	88,846	99,311	871,686	54.51	15,991
2007	781,508.61	81,872	91,515	1,002,597	55.51	18,062
2008	533,143.02	43,538	48,666	697,734	56.50	12,349

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ACCOUNT 369.2 UNDERGROUND SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R4						
NET SALVAGE PERCENT.. -40						
2009	364,293.25	21,252	23,755	486,256	57.50	8,457
2010	275,842.07	9,654	10,791	375,388	58.50	6,417
2011	285,231.74	3,326	3,718	395,606	59.50	6,649
	14,558,189.63	4,796,844	5,361,852	15,019,613		325,198
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						46.2 2.23



PACIFICORP  
CALIFORNIA PROPERTY

ACCOUNT 370 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 20-S2.5						
NET SALVAGE PERCENT.. -4						
1961	484.61	504	504			
1962	5,530.09	5,751	5,751			
1963	3,444.29	3,582	3,582			
1964	3,759.33	3,910	3,910			
1965	4,747.48	4,937	4,937			
1966	4,262.13	4,433	4,433			
1967	3,660.40	3,807	3,807			
1968	5,608.84	5,833	5,833			
1969	6,466.45	6,725	6,725			
1970	5,791.43	6,023	6,023			
1971	6,925.21	7,202	7,202			
1972	7,966.88	8,265	8,286			
1973	8,423.25	8,642	8,760			
1974	13,128.28	13,346	13,653			
1975	12,263.79	12,346	12,754			
1976	41,289.28	41,180	42,941			
1977	43,075.10	42,536	44,798			
1978	71,334.46	69,737	74,188			
1979	65,515.06	63,400	68,136			
1980	57,258.88	54,845	59,549			
1981	58,847.31	55,785	61,201			
1982	44,868.39	42,090	46,663			
1983	56,107.90	52,050	58,352			
1984	71,609.34	65,611	74,163	311	2.38	131
1985	106,650.26	96,497	109,075	1,841	2.60	708
1986	137,303.59	122,519	138,489	4,307	2.84	1,517
1987	223,783.89	196,778	222,427	10,308	3.09	3,336
1988	158,409.97	137,069	154,936	9,810	3.36	2,920
1989	154,611.37	131,370	148,494	12,302	3.66	3,361
1990	117,517.13	97,896	110,656	11,562	3.98	2,905
1991	172,941.34	141,009	159,389	20,470	4.32	4,738
1992	192,470.16	153,129	173,089	27,080	4.70	5,762
1993	153,628.48	118,872	134,367	25,407	5.12	4,962
1994	4,878.13	3,660	4,137	936	5.57	168
1996	44,656.27	31,093	35,146	11,297	6.61	1,709
1997	379,410.64	252,733	285,676	108,911	7.19	15,148
1998	118,828.25	75,199	85,001	38,580	7.83	4,927
1999	29,830.94	17,823	20,146	10,878	8.51	1,278
2000	8,244.07	4,608	5,209	3,365	9.25	364
2001	19,418.34	10,057	11,368	8,827	10.04	879
2002	388,116.99	184,262	208,280	195,362	10.87	17,973

PACIFICORP  
CALIFORNIA PROPERTY

ACCOUNT 370 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 20-S2.5						
NET SALVAGE PERCENT.. -4						
2003	102,272.49	43,928	49,654	56,709	11.74	4,830
2004	65,800.63	25,183	28,465	39,968	12.64	3,162
2005	152,706.30	50,979	57,624	101,191	13.58	7,451
2006	113,634.84	32,263	36,468	81,712	14.54	5,620
2007	118,912.81	27,702	31,313	92,356	15.52	5,951
2008	73,005.30	13,249	14,976	60,950	16.51	3,692
2009	127,999.71	16,640	18,809	114,311	17.50	6,532
2010	55,905.60	4,361	4,929	53,213	18.50	2,876
2011	77,826.26	2,023	2,287	78,652	19.50	4,033
	3,901,131.94	2,573,442	2,876,561	1,180,616		116,933
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						10.1 3.00

PACIFICORP  
CALIFORNIA PROPERTY

ACCOUNT 371 INSTALLATIONS ON CUSTOMER PREMISES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. IOWA 25-L0						
NET SALVAGE PERCENT.. -50						
1962	6,799.82	6,732	7,525	2,675	8.50	315
1963	12,354.96	12,091	13,515	5,017	8.69	577
1964	7,616.71	7,362	8,229	3,196	8.89	360
1965	7,294.40	6,963	7,783	3,159	9.09	348
1966	5,751.01	5,417	6,055	2,572	9.30	277
1967	7,507.99	6,982	7,804	3,458	9.50	364
1968	6,011.52	5,511	6,160	2,857	9.72	294
1969	8,335.84	7,537	8,425	4,079	9.93	411
1970	10,385.03	9,253	10,343	5,235	10.15	516
1971	8,112.30	7,121	7,960	4,208	10.37	406
1972	10,094.72	8,722	9,749	5,393	10.60	509
1973	17,333.74	14,737	16,473	9,528	10.83	880
1974	6,478.62	5,419	6,057	3,661	11.06	331
1975	7,149.17	5,877	6,569	4,155	11.30	368
1976	11,069.64	8,940	9,993	6,611	11.54	573
1977	6,640.91	5,268	5,889	4,072	11.78	346
1978	9,467.19	7,362	8,229	5,972	12.04	496
1979	10,214.81	7,790	8,708	6,614	12.29	538
1980	4,800.71	3,586	4,008	3,193	12.55	254
1981	7,720.01	5,646	6,311	5,269	12.81	411
1982	9,291.17	6,645	7,428	6,509	13.08	498
1983	7,529.55	5,259	5,878	5,416	13.36	405
1984	8,224.34	5,606	6,266	6,071	13.64	445
1985	1,144.84	761	851	866	13.92	62
1986	10,710.10	6,934	7,751	8,314	14.21	585
1987	3,357.65	2,113	2,362	2,674	14.51	184
1988	232.82	142	159	190	14.81	13
1989	852.44	505	564	715	15.12	47
1990	1,816.23	1,043	1,166	1,558	15.43	101
1991	546.19	303	339	480	15.75	30
1992	10,589.30	5,667	6,334	9,550	16.08	594
1993	7,194.45	3,708	4,145	6,647	16.41	405
1994	8,357.29	4,137	4,624	7,912	16.75	472
1995	2,324.68	1,102	1,232	2,255	17.10	132
1996	5,137.87	2,327	2,601	5,106	17.45	293
1997	931.75	402	449	949	17.81	53
1998	691.88	283	316	722	18.18	40
1999	921.91	356	398	985	18.56	53
2000	2,086.27	759	849	2,280	18.94	120
2001	2,324.61	791	884	2,603	19.33	135
2002	628.21	198	221	721	19.74	37

PACIFICORP  
CALIFORNIA PROPERTY

ACCOUNT 371 INSTALLATIONS ON CUSTOMER PREMISES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 25-L0						
NET SALVAGE PERCENT.. -50						
2003	1,364.67	396	443	1,604	20.16	80
2004	4,486.91	1,185	1,325	5,405	20.60	262
2006	3,202.08	663	741	4,062	21.55	188
2007	3,608.42	637	712	4,701	22.06	213
2009	966.35	104	116	1,334	23.20	58
2011	1,569.86	40	45	2,310	24.58	94
	271,230.94	200,382	223,984	182,862		14,173

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 12.9    5.23

PACIFICORP  
CALIFORNIA PROPERTY

ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEMS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 35-L0						
NET SALVAGE PERCENT.. -30						
1946	250.12	208	232	93	12.65	7
1948	59.19	48	54	23	13.05	2
1949	286.67	231	258	115	13.26	9
1950	3,350.87	2,680	2,996	1,360	13.47	101
1951	409.06	324	362	170	13.69	12
1953	1,800.39	1,396	1,560	781	14.12	55
1954	1,559.79	1,197	1,338	690	14.34	48
1955	907.94	689	770	410	14.56	28
1957	355.93	264	295	168	15.02	11
1958	1,189.30	872	975	571	15.25	37
1959	426.89	310	347	208	15.48	13
1961	349.87	247	276	179	15.96	11
1962	5,264.86	3,676	4,109	2,735	16.20	169
1963	8,725.50	6,012	6,720	4,623	16.45	281
1964	4,342.75	2,952	3,300	2,346	16.70	140
1965	1,328.42	891	996	731	16.95	43
1966	12,588.93	8,318	9,298	7,068	17.21	411
1967	8,940.53	5,825	6,511	5,112	17.46	293
1968	6,498.14	4,168	4,659	3,789	17.73	214
1969	16,516.75	10,435	11,664	9,808	17.99	545
1970	3,078.18	1,914	2,139	1,863	18.26	102
1971	7,414.37	4,536	5,070	4,569	18.53	247
1972	3,428.59	2,062	2,305	2,152	18.81	114
1973	4,532.99	2,679	2,995	2,898	19.09	152
1974	5,089.56	2,953	3,301	3,315	19.38	171
1975	45,352.60	25,841	28,885	30,073	19.66	1,530
1976	4,587.50	2,563	2,865	3,099	19.96	155
1977	1,753.22	961	1,074	1,205	20.25	60
1978	1,572.01	844	943	1,101	20.55	54
1979	3,296.96	1,732	1,936	2,350	20.86	113
1980	19,157.68	9,848	11,008	13,897	21.16	657
1981	33,231.01	16,688	18,654	24,546	21.48	1,143
1982	52,871.16	25,942	28,998	39,735	21.79	1,824
1983	13,509.59	6,463	7,224	10,338	22.12	467
1984	20,194.91	9,421	10,531	15,722	22.44	701
1985	7,621.64	3,462	3,870	6,038	22.77	265
1986	128,748.27	56,858	63,555	103,818	23.11	4,492
1987	4,510.09	1,935	2,163	3,700	23.45	158
1988	2,824.44	1,175	1,313	2,359	23.80	99
1989	5,721.42	2,306	2,578	4,860	24.15	201
1990	3,168.54	1,236	1,382	2,737	24.50	112

PACIFICORP  
CALIFORNIA PROPERTY

ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEMS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 35-L0						
NET SALVAGE PERCENT.. -30						
1991	13,965.89	5,260	5,879	12,277	24.86	494
1992	17,466.70	6,338	7,084	15,623	25.23	619
1993	10,803.39	3,772	4,216	9,828	25.60	384
1994	5,128.78	1,718	1,920	4,747	25.98	183
1995	26,901.95	8,633	9,650	25,323	26.36	961
1996	37,304.83	11,431	12,778	35,718	26.75	1,335
1997	5,524.16	1,611	1,801	5,380	27.15	198
1998	6,448.75	1,782	1,992	6,391	27.56	232
1999	5,563.03	1,453	1,624	5,608	27.97	201
2000	5,782.17	1,417	1,584	5,933	28.40	209
2001	12,091.90	2,762	3,087	12,632	28.85	438
2002	10,752.26	2,276	2,544	11,434	29.30	390
2003	10,884.53	2,110	2,358	11,792	29.78	396
2004	9,489.66	1,667	1,863	10,474	30.27	346
2005	18,164.65	2,841	3,176	20,438	30.79	664
2006	7,434.92	1,016	1,136	8,529	31.32	272
2007	1,837.70	212	237	2,152	31.89	67
2008	5,438.07	509	569	6,500	32.48	200
2009	1,779.74	124	139	2,175	33.12	66
2010	10,503.28	464	518	13,136	33.81	389
2011	2,559.16	41	46	3,281	34.57	95
	672,642.15	289,599	323,710	550,725		23,386

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 23.5 3.48

PACIFICORP  
CALIFORNIA PROPERTY

ACCOUNT 390 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. IOWA 60-R3						
NET SALVAGE PERCENT.. -20						
1950	16,226.43	15,766	19,472			
1957	60,719.38	54,733	72,776	87	14.93	6
1958	17,048.97	15,177	20,180	279	15.49	18
1959	8,287.88	7,282	9,682	263	16.07	16
1960	146.97	127	169	7	16.66	
1961	2,727.25	2,331	3,099	174	17.27	10
1964	585.75	478	636	67	19.18	3
1967	1,339.11	1,039	1,382	225	21.19	11
1968	13,356.36	10,180	13,536	2,492	21.89	114
1969	1,961.61	1,467	1,951	403	22.60	18
1971	1,102.75	793	1,054	269	24.05	11
1973	2,150.00	1,482	1,971	609	25.53	24
1974	12,695.09	8,559	11,380	3,854	26.29	147
1979	5,570.67	3,317	4,410	2,275	30.23	75
1981	49,685.45	27,963	37,181	22,442	31.86	704
1984	33,819.51	17,329	23,041	17,542	34.38	510
1985	47,057.07	23,312	30,997	25,471	35.23	723
1986	6,063.35	2,899	3,855	3,421	36.09	95
1987	73,926.11	34,065	45,294	43,417	36.96	1,175
1988	72,893.09	32,306	42,956	44,516	37.84	1,176
1989	613,078.29	260,929	346,944	388,750	38.72	10,040
1990	22,276.02	9,084	12,079	14,652	39.61	370
1991	12,940.83	5,044	6,707	8,822	40.51	218
1992	113,899.20	42,347	56,306	80,373	41.41	1,941
1993	71,532.74	25,294	33,632	52,207	42.32	1,234
1994	217,282.54	72,832	96,841	163,898	43.24	3,790
1995	132,984.56	42,130	56,018	103,563	44.16	2,345
1996	31,264.69	9,330	12,406	25,112	45.08	557
1997	31,728.41	8,871	11,795	26,279	46.02	571
1998	15,995.18	4,171	5,546	13,648	46.96	291
2000	6,083.94	1,357	1,804	5,497	48.85	113
2001	1,043.59	213	283	969	49.80	19
2002	52,452.51	9,704	12,903	50,040	50.75	986
2003	93,844.90	15,560	20,689	91,925	51.71	1,778
2004	42,608.57	6,238	8,294	42,836	52.68	813
2005	8,986.80	1,143	1,520	9,264	53.64	173
2006	35,567.59	3,827	5,089	37,592	54.62	688
2007	89,860.21	7,926	10,539	97,293	55.59	1,750
2008	390,110.72	26,838	35,685	432,448	56.56	7,646

PACIFICORP  
CALIFORNIA PROPERTY

ACCOUNT 390 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R3						
NET SALVAGE PERCENT.. -20						
2009	43,469.15	2,139	2,844	49,319	57.54	857
2010	167,872.70	4,970	6,609	194,838	58.52	3,329
2011	331,827.30	3,253	4,325	393,868	59.51	6,619
	2,954,073.24	823,805	1,093,880	2,451,008		50,964
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						48.1 1.73



PACIFICORP  
CALIFORNIA PROPERTY

ACCOUNT 392.01 TRANSPORTATION EQUIPMENT - LIGHT TRUCKS AND VANS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 10-S3						
NET SALVAGE PERCENT.. +20						
1993	13,996.55	10,996	11,197			
1995	6,389.48	4,882	5,112			
1998	4,199.43	3,030	3,360			
1999	54,299.91	38,184	43,440			
2000	22,583.42	15,411	18,067			
2001	100,816.04	66,216	80,653			
2002	46,903.59	29,343	37,523			
2003	72,717.02	42,816	58,174			
2004	26,679.28	14,492	20,948	395	3.21	123
2005	167,802.27	82,156	118,758	15,484	3.88	3,991
2006	58,493.06	24,941	36,053	10,741	4.67	2,300
2007	22,412.56	7,961	11,508	6,422	5.56	1,155
2008	56,399.15	15,747	22,763	22,356	6.51	3,434
2009	163,757.26	32,751	47,342	83,664	7.50	11,155
2010	28,360.52	3,403	4,919	17,769	8.50	2,090
2011	240,754.29	9,630	13,920	178,683	9.50	18,809
	1,086,563.83	401,959	533,737	335,514		43,057

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 7.8 3.96

PACIFICORP  
CALIFORNIA PROPERTY

ACCOUNT 392.05 TRANSPORTATION EQUIPMENT - MEDIUM TRUCKS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 15-L2						
NET SALVAGE PERCENT.. +15						
1995	62,847.90	33,905	45,020	8,401	5.48	1,533
2001	39,503.89	17,685	23,483	10,095	7.10	1,422
2002	136,935.92	58,198	77,278	39,118	7.50	5,216
2004	214,760.68	78,617	104,391	78,156	8.54	9,152
2005	172,894.73	56,727	75,324	71,637	9.21	7,778
2007	77,634.63	18,521	24,593	41,396	10.79	3,837
2008	62,346.44	11,835	15,715	37,279	11.65	3,200
2009	180,294.35	24,929	33,102	120,148	12.56	9,566
2011	108,329.74	3,069	4,075	88,005	14.50	6,069
	1,055,548.28	303,486	402,981	494,235		47,773
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 10.3						4.53

PACIFICORP  
CALIFORNIA PROPERTY

ACCOUNT 392.09 TRANSPORTATION EQUIPMENT - TRAILERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 35-R2						
NET SALVAGE PERCENT.. +5						
1941	273.57	260	260			
1955	1,667.58	1,481	1,584			
1964	2,614.50	2,134	2,484			
1965	2,714.55	2,193	2,579			
1974	3,439.78	2,470	3,268			
1979	5,583.28	3,649	4,888	416	10.92	38
1980	945.56	604	809	89	11.45	8
1990	10,769.75	5,086	6,813	3,418	17.60	194
1991	25,394.84	11,518	15,430	8,695	18.29	475
1992	7,260.38	3,153	4,224	2,673	19.00	141
1993	34,056.42	14,125	18,922	13,432	19.72	681
1995	20,148.12	7,547	10,110	9,031	21.20	426
1996	19,482.54	6,896	9,238	9,270	21.96	422
1997	73,394.31	24,443	32,745	36,980	22.73	1,627
1999	2,940.13	854	1,144	1,649	24.30	68
2002	34,533.71	7,742	10,372	22,435	26.74	839
2004	4,975.76	889	1,191	3,536	28.42	124
2005	12,614.46	1,962	2,628	9,356	29.27	320
2007	61,770.71	6,723	9,006	49,676	30.99	1,603
2008	9,231.14	784	1,050	7,720	31.87	242
2010	41,531.87	1,522	2,039	37,416	33.65	1,112
2011	86,608.38	1,058	1,418	80,860	34.55	2,340
	461,951.34	107,093	142,202	296,652		10,660

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 27.8 2.31

PACIFICORP  
CALIFORNIA PROPERTY

ACCOUNT 396.03 LIGHT POWER OPERATED EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 8-R4						
NET SALVAGE PERCENT.. +15						
2002	256,002.07	200,194	217,602			
2008	107,274.52	39,209	61,335	29,848	4.56	6,546
2009	572,307.18	150,803	235,903	250,558	5.52	45,391
2011	261,907.57	13,914	21,766	200,855	7.50	26,781
	1,197,491.34	404,120	536,606	481,262		78,718
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						6.1 6.57

PACIFICORP  
CALIFORNIA PROPERTY

ACCOUNT 396.07 HEAVY POWER OPERATED EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 14-L1.5						
NET SALVAGE PERCENT.. +15						
1990	45,985.61	27,641	36,703	2,385	4.10	582
1993	248,106.55	138,133	183,418	27,473	4.83	5,688
1996	10,146.52	5,169	6,864	1,761	5.61	314
1998	171,059.85	81,528	108,256	37,145	6.15	6,040
2002	522,951.85	209,871	278,675	165,834	7.39	22,440
2004	323,482.94	112,929	149,952	125,008	8.25	15,152
2006	605,973.87	168,873	224,236	290,842	9.41	30,908
2008	215,540.47	41,092	54,564	128,645	10.86	11,846
2009	88,490.27	12,411	16,480	58,737	11.69	5,025
2010	539,865.79	46,545	61,804	397,082	12.58	31,565
2011	630,662.10	18,382	24,408	511,655	13.52	37,844
	3,402,265.82	862,574	1,145,360	1,746,566		167,404
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						10.4 4.92



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UTAH PROPERTY





PACIFICORP  
UTAH PROPERTY

ACCOUNT 360.2 LAND RIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R4						
NET SALVAGE PERCENT.. 0						
1982	5,503.97	2,644	3,314	2,190	31.18	70
1984	27,888.69	12,536	15,713	12,176	33.03	369
1985	2,025.84	879	1,102	924	33.96	27
1986	5,208.00	2,179	2,731	2,477	34.90	71
1990	10,904.38	3,867	4,847	6,057	38.72	156
1991	7,007.95	2,372	2,973	4,035	39.69	102
1992	21,934.92	7,070	8,862	13,073	40.66	322
1993	136,651.69	41,815	52,414	84,238	41.64	2,023
1994	5,487,241.48	1,589,489	1,992,377	3,494,864	42.62	82,001
1995	206,383.37	56,411	70,710	135,673	43.60	3,112
1997	43,320.06	10,418	13,059	30,261	45.57	664
1998	53,514.23	11,987	15,025	38,489	46.56	827
1999	2,601.90	540	677	1,925	47.55	40
2000	33,367.04	6,373	7,988	25,379	48.54	523
2002	79,566.04	12,571	15,757	63,809	50.52	1,263
2003	115,249.27	16,288	20,417	94,832	51.52	1,841
2004	49,495.94	6,179	7,745	41,751	52.51	795
2006	137,838.19	12,612	15,809	122,029	54.51	2,239
2007	1,673.69	125	157	1,517	55.51	27
2008	275,817.57	16,088	20,166	255,652	56.50	4,525
2009	320,939.21	13,374	16,763	304,176	57.50	5,290
2010	213,513.05	5,338	6,691	206,822	58.50	3,535
2011	747,832.52	6,229	7,808	740,025	59.50	12,437
	7,985,479.00	1,837,384	2,303,105	5,682,374		122,259

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 46.5 1.53

PACIFICORP  
UTAH PROPERTY

ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. IOWA 60-S0.5						
NET SALVAGE PERCENT.. 0						
1910	22,815.55	20,401	22,816			
1913	2,316.92	2,033	2,317			
1914	954.40	832	954			
1923	1,049.10	861	1,049			
1926	1,863.99	1,497	1,864			
1927	1,685.75	1,344	1,685	1	12.15	
1929	2,301.45	1,808	2,267	34	12.86	3
1930	4,184.58	3,263	4,092	93	13.22	7
1937	1,121.87	827	1,037	85	15.79	5
1938	1,988.00	1,453	1,822	166	16.16	10
1940	851.61	611	766	86	16.93	5
1941	8,398.26	5,975	7,492	906	17.31	52
1942	600.21	423	530	70	17.70	4
1946	490.76	333	418	73	19.29	4
1947	498.12	335	420	78	19.69	4
1948	632.44	421	528	104	20.10	5
1949	28,990.48	19,081	23,927	5,063	20.51	247
1950	100.00	65	82	18	20.93	1
1951	17,744.82	11,431	14,334	3,411	21.35	160
1952	28,622.85	18,238	22,870	5,753	21.77	264
1953	35,774.65	22,538	28,262	7,513	22.20	338
1954	4,461.46	2,779	3,485	976	22.63	43
1955	27,678.73	17,036	21,363	6,316	23.07	274
1956	37,679.43	22,915	28,735	8,944	23.51	380
1957	107,749.86	64,722	81,159	26,591	23.96	1,110
1958	56,801.39	33,693	42,250	14,551	24.41	596
1959	21,689.78	12,703	15,929	5,761	24.86	232
1960	30,483.94	17,620	22,095	8,389	25.32	331
1961	47,163.74	26,891	33,720	13,444	25.79	521
1962	32,551.38	18,305	22,954	9,597	26.26	365
1963	24,723.65	13,709	17,191	7,533	26.73	282
1964	207,021.44	113,137	141,870	65,151	27.21	2,394
1965	32,542.44	17,519	21,968	10,574	27.70	382
1966	32,212.62	17,078	21,415	10,798	28.19	383
1967	25,433.13	13,272	16,643	8,790	28.69	306
1968	22,714.27	11,660	14,621	8,093	29.20	277
1969	29,502.84	14,894	18,677	10,826	29.71	364
1970	138,948.94	68,942	86,451	52,498	30.23	1,737
1971	43,229.53	21,074	26,426	16,804	30.75	546
1972	14,801.81	7,085	8,884	5,918	31.28	189
1973	73,396.20	34,472	43,227	30,169	31.82	948

PACIFICORP  
UTAH PROPERTY

ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-S0.5						
NET SALVAGE PERCENT.. 0						
1974	68,089.37	31,367	39,333	28,756	32.36	889
1975	48,052.78	21,688	27,196	20,857	32.92	634
1976	14,322.77	6,331	7,939	6,384	33.48	191
1977	80,395.46	34,785	43,619	36,776	34.04	1,080
1978	52,206.40	22,083	27,691	24,515	34.62	708
1979	105,021.47	43,409	54,433	50,588	35.20	1,437
1980	72,842.05	29,392	36,856	35,986	35.79	1,005
1981	132,617.51	52,185	65,438	67,180	36.39	1,846
1982	147,987.65	56,728	71,135	76,853	37.00	2,077
1983	51,116.06	19,066	23,908	27,208	37.62	723
1984	155,737.35	56,455	70,793	84,944	38.25	2,221
1985	113,212.41	39,851	49,972	63,240	38.88	1,627
1986	380,736.88	129,896	162,885	217,852	39.53	5,511
1987	306,244.49	101,162	126,853	179,391	40.18	4,465
1988	680,995.98	217,353	272,553	408,443	40.85	9,999
1989	979,484.18	301,681	378,297	601,187	41.52	14,479
1990	199,124.73	59,040	74,034	125,091	42.21	2,964
1991	267,582.84	76,216	95,572	172,011	42.91	4,009
1992	748,671.22	204,387	256,294	492,377	43.62	11,288
1993	642,148.76	167,710	210,302	431,847	44.33	9,742
1994	1,424,567.54	354,717	444,802	979,766	45.06	21,744
1995	1,618,899.77	382,870	480,105	1,138,795	45.81	24,859
1996	99,010.56	22,178	27,810	71,201	46.56	1,529
1997	1,759,249.03	371,501	465,849	1,293,400	47.33	27,327
1998	639,069.18	126,644	158,807	480,262	48.11	9,983
1999	1,220,333.44	225,762	283,097	937,236	48.90	19,166
2000	1,220,249.77	209,480	262,680	957,570	49.70	19,267
2001	1,255,901.52	198,432	248,827	1,007,075	50.52	19,934
2002	849,773.71	122,512	153,626	696,148	51.35	13,557
2003	4,123,430.87	536,046	672,182	3,451,249	52.20	66,116
2004	2,680,167.53	310,015	388,748	2,291,420	53.06	43,185
2005	1,445,594.24	146,251	183,393	1,262,201	53.93	23,404
2006	2,652,459.89	228,987	287,141	2,365,319	54.82	43,147
2007	3,079,666.80	219,673	275,462	2,804,205	55.72	50,327
2008	4,477,996.51	250,768	314,454	4,163,543	56.64	73,509

PACIFICORP  
UTAH PROPERTY

ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-S0.5						
NET SALVAGE PERCENT.. 0						
2009	5,916,429.62	238,610	299,208	5,617,222	57.58	97,555
2010	1,970,819.25	48,285	60,548	1,910,271	58.53	32,637
2011	1,425,585.01	11,647	14,605	1,410,980	59.51	23,710
	44,279,566.99	6,338,439	7,945,042	36,334,525		700,620
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						51.9 1.58

PACIFICORP  
UTAH PROPERTY

ACCOUNT 362 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 47-R0.5						
NET SALVAGE PERCENT.. -10						
1910	2,926.87	3,220	3,220			
1912	400.00	440	440			
1913	263.47	290	290			
1915	659.96	726	726			
1916	1,370.23	1,507	1,507			
1917	2,502.97	2,753	2,753			
1918	12,120.54	13,259	13,333			
1919	1,503.59	1,628	1,654			
1920	31.81	34	35			
1921	13,361.85	14,163	14,698			
1922	748.60	785	823			
1923	9,976.68	10,353	10,974			
1924	3,001.74	3,083	3,302			
1925	1,861.23	1,891	2,047			
1926	1,702.85	1,713	1,873			
1927	6,085.91	6,058	6,695			
1928	9,378.21	9,238	10,316			
1929	5,719.34	5,578	6,291			
1930	17,615.89	17,007	19,377			
1931	5,489.97	5,246	6,039			
1932	1,031.68	976	1,135			
1933	1,445.20	1,353	1,590			
1935	1,571.00	1,442	1,728			
1936	6,599.91	5,995	7,260			
1937	8,003.15	7,194	8,803			
1938	8,523.09	7,584	9,375			
1939	12,177.90	10,722	13,396			
1940	6,661.82	5,805	7,278	50	9.77	5
1941	22,505.12	19,399	24,321	435	10.17	43
1942	18,589.48	15,850	19,872	576	10.57	54
1943	4,989.67	4,208	5,276	213	10.97	19
1944	20,025.13	16,699	20,936	1,092	11.37	96
1945	6,270.49	5,170	6,482	416	11.77	35
1946	25,781.56	21,016	26,349	2,011	12.17	165
1947	32,383.41	26,087	32,706	2,916	12.58	232
1948	176,932.10	140,835	176,571	18,054	12.99	1,390
1949	209,749.86	164,943	206,796	23,929	13.40	1,786
1950	155,493.45	120,749	151,388	19,655	13.82	1,422
1951	82,563.53	63,303	79,366	11,454	14.24	804
1952	142,021.93	107,496	134,772	21,452	14.66	1,463
1953	317,197.29	236,894	297,004	51,913	15.09	3,440

PACIFICORP  
UTAH PROPERTY

ACCOUNT 362 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. IOWA 47-R0.5						
NET SALVAGE PERCENT.. -10						
1954	312,986.22	230,599	289,112	55,173	15.52	3,555
1955	462,035.61	335,763	420,960	87,279	15.95	5,472
1956	265,794.34	190,417	238,734	53,640	16.39	3,273
1957	674,257.39	476,094	596,899	144,784	16.83	8,603
1958	360,335.72	250,640	314,238	82,131	17.28	4,753
1959	331,976.94	227,420	285,126	80,049	17.73	4,515
1960	887,118.45	598,369	750,200	225,630	18.18	12,411
1961	748,976.09	497,125	623,266	200,608	18.64	10,762
1962	593,223.42	387,221	485,475	167,071	19.11	8,743
1963	362,919.27	232,900	291,996	107,215	19.58	5,476
1964	945,515.61	596,375	747,700	292,367	20.05	14,582
1965	361,142.64	223,731	280,501	116,756	20.53	5,687
1966	315,759.39	191,997	240,715	106,620	21.02	5,072
1967	734,307.99	438,069	549,225	258,514	21.51	12,018
1968	557,390.92	326,130	408,883	204,247	22.00	9,284
1969	1,221,078.56	700,176	877,840	465,346	22.50	20,682
1970	623,176.11	349,897	438,681	246,813	23.01	10,726
1971	432,437.92	237,741	298,066	177,616	23.51	7,555
1972	723,449.29	388,921	487,607	308,187	24.03	12,825
1973	1,166,585.16	612,954	768,486	514,758	24.55	20,968
1974	920,090.02	472,245	592,073	420,026	25.07	16,754
1975	3,008,033.39	1,506,580	1,888,863	1,419,974	25.60	55,468
1976	2,582,037.03	1,261,180	1,581,194	1,259,047	26.13	48,184
1977	1,408,942.78	670,382	840,486	709,351	26.67	26,597
1978	1,687,135.80	781,424	979,704	876,145	27.21	32,199
1979	1,734,141.12	780,877	979,018	928,537	27.76	33,449
1980	1,790,497.51	783,210	981,943	987,604	28.31	34,885
1981	3,513,816.27	1,491,812	1,870,347	1,994,851	28.86	69,122
1982	2,401,129.64	987,930	1,238,609	1,402,634	29.42	47,676
1983	2,803,656.50	1,116,138	1,399,349	1,684,673	29.99	56,174
1984	2,785,981.78	1,072,603	1,344,767	1,719,813	30.55	56,295
1985	2,016,788.21	749,553	939,746	1,278,721	31.12	41,090
1986	3,654,375.62	1,308,570	1,640,609	2,379,204	31.70	75,054
1987	2,676,605.60	922,733	1,156,869	1,787,397	32.27	55,389
1988	1,223,583.31	405,209	508,028	837,914	32.85	25,507
1989	5,690,968.77	1,807,406	2,266,021	3,994,045	33.43	119,475
1990	2,289,426.87	695,498	871,975	1,646,395	34.02	48,395
1991	3,441,198.77	997,886	1,251,092	2,534,227	34.61	73,222
1992	8,765,538.44	2,422,865	3,037,647	6,604,445	35.19	187,680
1993	11,041,585.30	2,896,881	3,631,941	8,513,803	35.79	237,882
1994	11,689,401.24	2,905,471	3,642,711	9,215,630	36.38	253,316

PACIFICORP  
UTAH PROPERTY

ACCOUNT 362 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 47-R0.5						
NET SALVAGE PERCENT.. -10						
1995	14,233,280.33	3,341,120	4,188,902	11,467,706	36.97	310,190
1996	3,624,262.97	799,889	1,002,854	2,983,835	37.57	79,421
1997	15,594,045.88	3,222,619	4,040,333	13,113,117	38.17	343,545
1998	10,159,227.51	1,956,881	2,453,424	8,721,726	38.77	224,961
1999	13,310,680.37	2,376,941	2,980,071	11,661,677	39.37	296,207
2000	14,277,029.32	2,348,957	2,944,986	12,759,746	39.97	319,233
2001	24,671,765.61	3,712,879	4,654,992	22,483,950	40.57	554,201
2002	19,857,893.26	2,709,490	3,397,001	18,446,682	41.17	448,061
2003	27,778,365.24	3,393,572	4,254,664	26,301,538	41.78	629,525
2004	25,734,045.01	2,776,678	3,481,238	24,826,212	42.39	585,662
2005	18,924,913.62	1,771,769	2,221,341	18,596,064	43.00	432,467
2006	14,552,822.19	1,154,665	1,447,652	14,560,452	43.61	333,879
2007	16,242,106.63	1,056,793	1,324,946	16,541,371	44.22	374,070
2008	24,042,684.63	1,215,502	1,523,926	24,923,027	44.84	555,821
2009	41,972,555.20	1,522,680	1,909,048	44,260,763	45.45	973,834
2010	13,510,847.81	294,118	368,748	14,493,185	46.07	314,591
2011	22,241,952.49	161,477	202,450	24,263,698	46.69	519,677
	411,291,117.56	68,427,714	85,772,075	366,648,154		9,087,074
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						40.3 2.21

PACIFICORP  
UTAH PROPERTY

ACCOUNT 362.7 SUPERVISORY EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 25-R3						
NET SALVAGE PERCENT.. 0						
1981	14,239.80	12,537	14,240			
1982	12,914.85	11,215	12,915			
1984	12,246.39	10,292	12,246			
1985	64,979.97	53,595	64,980			
1986	101,039.25	81,599	101,039			
1987	32,009.57	25,249	31,739	271	5.28	51
1988	30,657.53	23,557	29,612	1,046	5.79	181
1989	61,848.32	46,164	58,030	3,818	6.34	602
1990	33,678.05	24,356	30,617	3,061	6.92	442
1991	66,619.57	46,554	58,520	8,100	7.53	1,076
1992	72,673.00	48,894	61,462	11,211	8.18	1,371
1993	53,170.67	34,327	43,150	10,021	8.86	1,131
1994	149,577.12	92,319	116,049	33,528	9.57	3,503
1995	200,535.32	117,915	148,224	52,311	10.30	5,079
1996	102,589.88	57,245	71,959	30,631	11.05	2,772
1997	156,612.17	82,503	103,710	52,902	11.83	4,472
1998	66,366.58	32,838	41,279	25,088	12.63	1,986
1999	262,230.37	121,150	152,291	109,939	13.45	8,174
2000	327,015.14	140,093	176,103	150,912	14.29	10,561
2001	265,436.99	104,582	131,464	133,973	15.15	8,843
2002	316,370.62	113,640	142,850	173,521	16.02	10,832
2003	977,814.74	316,421	397,754	580,061	16.91	34,303
2004	809,889.63	232,600	292,388	517,502	17.82	29,041
2005	461,284.41	115,321	144,963	316,321	18.75	16,870
2006	68,289.73	14,532	18,267	50,023	19.68	2,542
2007	91,515.77	15,997	20,109	71,407	20.63	3,461
2008	147,651.54	20,140	25,317	122,335	21.59	5,666
2009	427,678.55	41,912	52,685	374,994	22.55	16,629
2010	191,893.97	11,283	14,183	177,711	23.53	7,553
2011	15,866.13	311	391	15,475	24.51	631
	5,594,695.63	2,049,141	2,568,536	3,026,160		177,772

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 17.0 3.18



PACIFICORP  
UTAH PROPERTY

ACCOUNT 364 POLES, TOWERS AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R0.5						
NET SALVAGE PERCENT.. -80						
1968	75,204,580.49	68,225,595	85,518,725	49,849,520	24.80	2,010,061
1975	460,183.31	356,513	446,878	381,452	28.48	13,394
1994	32,097,171.60	12,294,501	15,410,786	42,364,123	39.36	1,076,324
1995	11,079,683.84	4,004,641	5,019,697	14,923,734	39.96	373,467
1996	11,504,757.94	3,909,777	4,900,788	15,807,776	40.56	389,738
1997	15,691,256.51	4,993,585	6,259,308	21,984,954	41.16	534,134
1998	10,780,832.04	3,198,026	4,008,629	15,396,869	41.76	368,699
1999	10,217,837.99	2,810,314	3,522,644	14,869,464	42.36	351,026
2000	12,050,097.11	3,053,977	3,828,068	17,862,107	42.96	415,785
2001	9,213,848.95	2,136,139	2,677,586	13,907,342	43.56	319,269
2002	9,282,650.53	1,948,243	2,442,064	14,266,707	44.17	322,995
2003	10,470,275.81	1,967,574	2,466,295	16,380,201	44.78	365,793
2004	12,622,315.98	2,099,344	2,631,464	20,088,705	45.38	442,678
2005	13,359,907.32	1,928,636	2,417,487	21,630,346	45.99	470,327
2006	9,971,499.81	1,216,922	1,525,375	16,423,325	46.61	352,356
2007	13,999,541.49	1,401,074	1,756,204	23,442,971	47.22	496,463
2008	14,419,163.84	1,126,425	1,411,940	24,542,555	47.83	513,121
2009	13,904,447.87	775,868	972,527	24,055,479	48.45	496,501
2010	14,203,538.61	475,534	596,067	24,970,302	49.07	508,871
2011	18,732,551.90	209,055	262,044	33,456,549	49.69	673,305
	319,266,142.94	118,131,743	148,074,576	426,604,481		10,494,307
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						40.7 3.29

PACIFICORP  
UTAH PROPERTY

ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 52-R0.5						
NET SALVAGE PERCENT.. -45						
1957	1,753.30	1,502	1,883	659	21.27	31
1968	56,637,061.30	39,972,087	50,103,805	32,019,934	26.69	1,199,698
1975	802,508.03	482,909	605,312	558,325	30.42	18,354
1989	1,397.13	530	664	1,362	38.39	35
1990	7,151.64	2,596	3,254	7,116	38.98	183
1991	58,017.40	20,109	25,206	58,919	39.57	1,489
1992	2,588,306.28	853,818	1,070,235	2,682,809	40.17	66,786
1993	578,183.47	181,213	227,145	611,221	40.76	14,996
1994	21,095,784.90	6,259,098	7,845,591	22,743,297	41.36	549,886
1995	7,065,659.18	1,980,091	2,481,984	7,763,222	41.95	185,059
1996	6,102,545.24	1,608,073	2,015,671	6,833,020	42.55	160,588
1997	8,702,585.04	2,147,585	2,691,933	9,926,815	43.15	230,054
1998	6,578,714.13	1,513,384	1,896,981	7,642,154	43.75	174,678
1999	5,165,735.35	1,101,975	1,381,293	6,109,023	44.35	137,746
2000	7,619,025.36	1,495,622	1,874,717	9,172,870	44.96	204,023
2001	11,237,736.63	2,018,101	2,529,629	13,765,089	45.56	302,131
2002	8,488,850.43	1,380,066	1,729,871	10,578,962	46.17	229,131
2003	10,664,336.73	1,555,298	1,949,519	13,513,769	46.77	288,941
2004	9,072,170.30	1,168,790	1,465,043	11,689,604	47.38	246,720
2005	6,750,700.22	754,890	946,232	8,842,283	47.99	184,253
2006	4,481,443.59	423,611	530,984	5,967,109	48.61	122,755
2007	5,507,591.06	426,932	535,146	7,450,861	49.22	151,379
2008	8,651,236.26	523,473	656,158	11,888,135	49.83	238,574
2009	6,994,682.14	302,342	378,977	9,763,312	50.45	193,525
2010	7,827,821.12	202,944	254,384	11,095,957	51.07	217,270
2011	7,012,257.39	60,600	75,960	10,091,813	51.69	195,237
	209,693,253.62	66,437,639	83,277,577	220,777,641		5,313,522
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						41.6 2.53

PACIFICORP  
 UTAH PROPERTY

ACCOUNT 366 UNDERGROUND CONDUIT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R2						
NET SALVAGE PERCENT.. -50						
1975	11,409.46	8,437	10,576	6,538	30.42	215
1992	2,525.67	1,060	1,329	2,460	43.21	57
1993	39,516.52	15,787	19,789	39,486	44.02	897
1994	58,126,184.58	22,030,115	27,614,084	59,575,193	44.84	1,328,617
1995	6,744,560.53	2,416,205	3,028,640	7,088,201	45.67	155,205
1996	8,663,271.51	2,926,063	3,667,732	9,327,175	46.49	200,628
1997	10,602,005.13	3,358,238	4,209,450	11,693,558	47.33	247,064
1998	8,094,680.54	2,394,042	3,000,859	9,141,162	48.17	189,769
1999	3,983,144.25	1,094,389	1,371,784	4,602,932	49.01	93,918
2000	5,905,651.78	1,495,577	1,874,661	6,983,817	49.87	140,040
2001	5,486,255.52	1,272,839	1,595,465	6,633,918	50.72	130,795
2002	3,272,196.20	688,781	863,366	4,044,928	51.58	78,420
2003	4,962,680.38	936,681	1,174,101	6,269,920	52.45	119,541
2004	4,351,286.81	726,643	910,825	5,616,105	53.32	105,328
2005	6,146,714.17	891,304	1,117,223	8,102,848	54.20	149,499
2006	4,752,327.13	584,536	732,698	6,395,793	55.08	116,118
2007	7,924,339.74	800,319	1,003,176	10,883,334	55.96	194,484
2008	8,594,474.12	676,815	848,367	12,043,344	56.85	211,844
2009	8,024,887.09	451,400	565,816	11,471,515	57.75	198,641
2010	7,071,824.04	240,477	301,431	10,306,305	58.64	175,756
2011	6,440,165.34	72,452	90,816	9,569,432	59.55	160,696
	169,200,100.51	43,082,160	54,002,188	199,797,963		3,997,532
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						50.0 2.36

PACIFICORP  
UTAH PROPERTY

ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R2						
NET SALVAGE PERCENT.. -25						
1975	116,253.49	83,354	104,482	40,835	21.32	1,915
1991	9,530.35	4,136	5,184	6,729	32.64	206
1992	227,140.17	94,150	118,014	165,911	33.42	4,964
1993	959,545.19	378,780	474,789	724,642	34.21	21,182
1994	169,909,282.26	63,673,504	79,812,817	132,573,786	35.01	3,786,741
1995	14,784,110.25	5,244,663	6,574,027	11,906,111	35.81	332,480
1996	17,786,257.68	5,949,503	7,457,523	14,775,299	36.62	403,476
1997	21,208,641.76	6,659,514	8,347,500	18,163,302	37.44	485,131
1998	17,654,332.37	5,181,547	6,494,913	15,573,002	38.26	407,031
1999	16,941,766.83	4,620,867	5,792,117	15,385,092	39.09	393,581
2000	18,676,035.30	4,701,692	5,893,429	17,451,615	39.93	437,055
2001	19,523,817.40	4,505,121	5,647,033	18,757,739	40.77	460,087
2002	12,042,872.63	2,519,971	3,158,708	11,894,883	41.63	285,729
2003	19,297,557.53	3,627,941	4,547,515	19,574,432	42.48	460,792
2004	17,475,548.24	2,905,310	3,641,718	18,202,717	43.35	419,901
2005	19,463,420.75	2,812,464	3,525,339	20,803,937	44.22	470,464
2006	15,438,736.06	1,895,105	2,375,457	16,922,963	45.09	375,315
2007	24,441,617.29	2,462,493	3,086,661	27,465,361	45.97	597,463
2008	21,269,760.23	1,669,676	2,092,888	24,494,312	46.86	522,713
2009	13,912,699.49	782,589	980,952	16,409,922	47.75	343,663
2010	13,119,841.16	442,795	555,030	15,844,771	48.65	325,689
2011	13,188,718.35	148,373	185,981	16,299,917	49.55	328,959
	467,447,484.78	120,363,548	150,872,077	433,437,279		10,864,537
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						39.9 2.32

PACIFICORP  
UTAH PROPERTY

ACCOUNT 368 LINE TRANSFORMERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-R0.5						
NET SALVAGE PERCENT.. -5						
1925	122.01	123	128			
1928	1,314.26	1,284	1,380			
1936	306.09	275	321			
1938	701.03	616	736			
1939	178.21	155	187			
1940	525.02	451	551			
1941	538.84	458	566			
1942	762.57	641	801			
1943	2,655.03	2,209	2,769	19	9.34	2
1944	896.16	737	924	17	9.74	2
1945	1,706.51	1,388	1,740	52	10.14	5
1946	2,634.29	2,119	2,656	110	10.53	10
1947	6,589.62	5,239	6,567	352	10.93	32
1948	7,398.59	5,811	7,284	485	11.34	43
1949	12,538.62	9,731	12,198	968	11.74	82
1950	39,397.74	30,198	37,852	3,516	12.15	289
1951	55,606.87	42,091	52,760	5,627	12.56	448
1952	69,113.21	51,653	64,746	7,823	12.97	603
1953	104,633.97	77,174	96,736	13,130	13.39	981
1954	96,982.88	70,581	88,471	13,361	13.81	967
1955	115,217.91	82,723	103,691	17,288	14.23	1,215
1956	106,958.92	75,720	94,913	17,394	14.66	1,186
1957	154,908.12	108,111	135,514	27,140	15.09	1,799
1958	253,437.02	174,272	218,445	47,664	15.53	3,069
1959	1,370,368.93	928,241	1,163,526	275,361	15.97	17,242
1960	760,870.71	507,398	636,010	162,904	16.42	9,921
1961	697,007.70	457,492	573,454	158,404	16.87	9,390
1962	426,166.83	275,246	345,014	102,461	17.32	5,916
1963	127,152.58	80,759	101,229	32,281	17.78	1,816
1964	233,969.37	146,035	183,051	62,617	18.25	3,431
1965	730,517.86	447,954	561,499	205,545	18.72	10,980
1966	48,109.25	28,973	36,317	14,198	19.19	740
1967	128,292.77	75,825	95,045	39,662	19.67	2,016
1968	142,726.93	82,757	103,734	46,129	20.15	2,289
1969	164,726.09	93,630	117,363	55,599	20.64	2,694
1970	1,043,623.05	581,017	728,290	367,514	21.14	17,385
1971	772,552.48	421,092	527,828	283,352	21.64	13,094
1972	948,159.84	505,748	633,942	361,626	22.14	16,334
1973	1,428,979.23	744,873	933,679	566,749	22.66	25,011
1974	1,115,194.60	568,042	712,026	458,928	23.17	19,807
1975	2,200,624.84	1,094,234	1,371,594	939,062	23.69	39,640

PACIFICORP  
UTAH PROPERTY

ACCOUNT 368 LINE TRANSFORMERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-R0.5						
NET SALVAGE PERCENT.. -5						
1976	2,550,557.53	1,236,686	1,550,154	1,127,931	24.22	46,570
1977	3,497,272.92	1,652,461	2,071,317	1,600,820	24.75	64,680
1978	4,327,198.24	1,991,078	2,495,765	2,047,793	25.28	81,004
1979	3,409,626.06	1,525,913	1,912,692	1,667,415	25.82	64,578
1980	3,148,327.76	1,368,578	1,715,477	1,590,267	26.37	60,306
1981	4,826,611.84	2,036,198	2,552,321	2,515,621	26.92	93,448
1982	12,054,438.06	4,930,723	6,180,533	6,476,627	27.47	235,771
1983	5,706,002.03	2,259,380	2,832,074	3,159,228	28.03	112,709
1984	8,539,381.79	3,269,759	4,098,558	4,867,793	28.59	170,262
1985	11,584,558.72	4,281,653	5,366,941	6,796,846	29.16	233,088
1986	10,846,438.14	3,864,548	4,844,110	6,544,650	29.73	220,136
1987	5,092,610.81	1,746,783	2,189,547	3,157,694	30.30	104,214
1988	2,883,248.91	950,607	1,191,561	1,835,850	30.87	59,470
1989	4,319,592.01	1,365,706	1,711,877	2,823,695	31.45	89,784
1990	7,073,067.19	2,138,896	2,681,051	4,745,670	32.04	148,117
1991	7,792,816.76	2,251,076	2,821,665	5,360,793	32.62	164,341
1992	11,530,219.42	3,171,963	3,975,973	8,130,757	33.21	244,829
1993	6,937,303.24	1,812,957	2,272,495	5,011,673	33.80	148,274
1994	9,289,326.60	2,299,749	2,882,676	6,871,117	34.39	199,800
1995	7,865,935.12	1,839,083	2,305,243	5,953,989	34.98	170,211
1996	11,672,960.16	2,565,676	3,216,008	9,040,600	35.58	254,092
1997	18,415,055.76	3,794,072	4,755,771	14,580,038	36.17	403,098
1998	11,422,339.97	2,193,483	2,749,474	9,243,983	36.77	251,400
1999	15,512,870.77	2,761,880	3,461,945	12,826,569	37.37	343,232
2000	20,087,443.05	3,294,963	4,130,150	16,961,665	37.97	446,712
2001	14,771,081.08	2,216,172	2,777,914	12,731,721	38.57	330,094
2002	12,304,040.39	1,670,846	2,094,362	10,824,880	39.18	276,286
2003	14,464,619.23	1,761,791	2,208,359	12,979,491	39.78	326,282
2004	14,715,878.47	1,582,869	1,984,085	13,467,587	40.39	333,439
2005	17,465,636.79	1,630,146	2,043,346	16,295,573	41.00	397,453
2006	15,846,021.20	1,253,365	1,571,060	15,067,262	41.61	362,107
2007	26,754,410.69	1,735,532	2,175,444	25,916,687	42.22	613,849
2008	27,385,090.73	1,380,209	1,730,056	27,024,289	42.84	630,819
2009	20,389,287.25	737,317	924,208	20,484,544	43.45	471,451
2010	19,399,284.60	421,032	527,753	19,841,496	44.07	450,227
2011	20,213,295.36	146,233	183,299	21,040,661	44.69	470,814
	427,468,015.20	82,922,459	103,940,801	344,900,615		9,281,386

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 37.2 2.17

PACIFICORP  
UTAH PROPERTY

ACCOUNT 369 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-S5						
NET SALVAGE PERCENT.. -25						
1975	155,457.79	128,853	161,513	32,809	18.53	1,771
1990	757,849.34	370,314	464,177	483,135	33.50	14,422
1991	46,238.64	21,543	27,004	30,794	34.50	893
1992	656,065.75	290,760	364,459	455,623	35.50	12,834
1993	612,094.13	257,355	322,587	442,531	36.50	12,124
1994	41,237,930.53	16,401,356	20,558,605	30,988,808	37.50	826,368
1995	4,641,409.84	1,740,529	2,181,701	3,620,061	38.50	94,028
1996	16,070,229.13	5,661,140	7,096,068	12,991,718	39.50	328,904
1997	3,388,646.10	1,116,728	1,399,785	2,836,023	40.50	70,025
1998	2,511,446.67	770,543	965,852	2,173,456	41.50	52,372
1999	9,066,183.96	2,575,590	3,228,424	8,104,306	42.50	190,690
2000	18,507,017.75	4,837,040	6,063,084	17,070,688	43.50	392,430
2001	3,944,753.59	941,366	1,179,974	3,750,968	44.50	84,291
2002	9,651,929.72	2,083,972	2,612,196	9,452,716	45.50	207,752
2003	12,324,545.45	2,380,948	2,984,446	12,421,236	46.50	267,123
2004	11,673,828.92	1,989,804	2,494,159	12,098,127	47.50	254,697
2005	15,866,195.94	2,343,834	2,937,925	16,894,820	48.50	348,347
2006	13,146,355.52	1,643,294	2,059,820	14,373,124	49.50	290,366
2007	17,045,237.69	1,743,302	2,185,176	19,121,371	50.50	378,641
2008	13,620,204.34	1,083,487	1,358,119	15,667,136	51.50	304,216
2009	10,948,967.47	622,038	779,706	12,906,503	52.50	245,838
2010	9,512,278.28	324,250	406,437	11,483,911	53.50	214,653
2011	9,410,180.56	106,923	134,025	11,628,701	54.50	213,371
	224,795,047.11	49,434,969	61,965,242	219,028,567		4,806,156

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 45.6 2.14

PACIFICORP  
UTAH PROPERTY

ACCOUNT 370 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 25-S5						
NET SALVAGE PERCENT.. -2						
1960	306.68	313	313			
1961	976.07	996	996			
1962	1,452.30	1,481	1,481			
1963	992.44	1,012	1,012			
1964	2,919.60	2,978	2,978			
1965	660.26	673	673			
1966	308.29	314	314			
1967	1,640,781.42	1,673,597	1,673,597			
1968	2,242.00	2,287	2,287			
1969	2,292.42	2,338	2,338			
1970	2,898.36	2,956	2,956			
1971	8,936.48	9,115	9,115			
1972	6,713.69	6,848	6,848			
1973	26,452.62	26,852	26,982			
1974	39,222.67	39,415	40,007			
1975	52,214.78	52,258	53,259			
1976	85,150.15	84,942	86,853			
1977	128,838.63	128,104	131,415			
1978	184,804.82	183,072	188,501			
1979	213,705.79	210,830	217,980			
1980	260,159.36	255,385	265,363			
1981	257,739.00	251,537	262,894			
1982	347,128.34	336,651	354,071			
1983	440,041.05	423,527	448,842			
1984	540,596.27	515,456	551,408			
1985	552,940.85	521,361	564,000			
1986	610,825.14	568,463	623,042			
1987	431,253.45	394,835	439,879			
1988	670,425.06	601,500	683,834			
1989	369,886.59	323,861	377,284			
1990	700,336.99	595,191	714,344			
1991	566,141.16	464,512	577,464			
1992	980,524.33	771,704	1,000,135			
1993	1,361,934.66	1,022,432	1,372,524	16,649	6.60	2,523
1994	1,228,959.71	875,472	1,175,243	78,296	7.54	10,384
1995	1,690,326.22	1,137,238	1,526,640	197,493	8.51	23,207
1996	287,544.81	181,843	244,108	49,188	9.50	5,178
1997	3,491,322.42	2,065,466	2,772,704	788,445	10.50	75,090
1998	762,789.48	420,144	564,006	214,039	11.50	18,612
1999	245,540.03	125,225	168,103	82,348	12.50	6,588
2000	435,390.06	204,285	274,234	169,864	13.50	12,583



PACIFICORP  
 UTAH PROPERTY

ACCOUNT 370 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 25-S5						
NET SALVAGE PERCENT.. -2						
2001	368,169.81	157,724	211,730	163,803	14.50	11,297
2002	835,284.71	323,756	434,614	417,376	15.50	26,927
2003	389,072.90	134,930	181,131	215,723	16.50	13,074
2004	1,038,903.70	317,905	426,759	632,923	17.50	36,167
2005	1,123,394.93	297,924	399,936	745,927	18.50	40,320
2006	1,852,594.17	415,722	558,070	1,331,576	19.50	68,286
2007	18,550,081.70	3,405,795	4,571,976	14,349,107	20.50	699,956
2008	19,594,609.66	2,798,110	3,756,214	16,230,288	21.50	754,897
2009	2,252,155.12	229,720	308,379	1,988,819	22.50	88,392
2010	3,840,598.28	235,045	315,526	3,601,884	23.50	153,272
2011	4,759,450.79	97,093	130,339	4,724,301	24.50	192,829
	73,237,990.22	22,900,193	28,704,701	45,998,049		2,239,582
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						20.5 3.06

PACIFICORP  
UTAH PROPERTY

ACCOUNT 371 INSTALLATIONS ON CUSTOMER PREMISES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 25-L0						
NET SALVAGE PERCENT.. -60						
1975	3,860.86	3,385	4,243	1,934	11.30	171
1994	3,433,353.57	1,812,811	2,272,304	3,221,062	16.75	192,302
1995	60,233.01	30,454	38,173	58,200	17.10	3,404
1996	75,732.59	36,594	45,869	75,303	17.45	4,315
1997	88,666.76	40,801	51,143	90,724	17.81	5,094
1998	94,499.96	41,247	51,702	99,498	18.18	5,473
1999	89,343.81	36,824	46,158	96,792	18.56	5,215
2000	162,401.45	62,986	78,951	180,891	18.94	9,551
2001	110,447.72	40,079	50,238	126,478	19.33	6,543
2002	115,868.64	39,006	48,893	136,497	19.74	6,915
2003	89,887.39	27,844	34,901	108,919	20.16	5,403
2004	21,809.75	6,142	7,699	27,197	20.60	1,320
2005	6,010.45	1,512	1,895	7,722	21.07	366
2006	8,955.33	1,977	2,478	11,851	21.55	550
2007	7,352.51	1,383	1,734	10,030	22.06	455
2008	12,015.17	1,838	2,304	16,920	22.61	748
2009	14,714.86	1,695	2,124	21,420	23.20	923
2010	13,928.99	1,025	1,285	21,001	23.85	881
2011	9,229.92	248	311	14,457	24.58	588
	4,418,312.74	2,187,851	2,742,405	4,326,895		250,217
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						17.3 5.66

PACIFICORP  
UTAH PROPERTY

ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEMS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 25-R0.5						
NET SALVAGE PERCENT.. -20						
1992	14,116.20	7,745	9,708	7,231	13.57	533
1993	6,476.46	3,385	4,243	3,529	14.11	250
1994	10,232,189.99	5,083,352	6,371,829	5,906,799	14.65	403,194
1995	559,195.26	263,045	329,719	341,315	15.20	22,455
1996	870,238.35	385,968	483,799	560,487	15.76	35,564
1997	932,801.07	388,642	487,151	632,210	16.32	38,738
1998	855,965.99	332,800	417,155	610,004	16.90	36,095
1999	787,310.81	284,566	356,695	588,078	17.47	33,662
2000	937,872.14	312,424	391,614	733,833	18.06	40,633
2001	980,080.79	298,729	374,448	801,649	18.65	42,984
2002	1,024,417.28	283,231	355,021	874,280	19.24	45,441
2003	717,690.92	178,102	223,246	637,983	19.83	32,173
2004	789,017.51	173,079	216,949	729,872	20.43	35,726
2005	565,428.59	107,748	135,059	543,455	21.03	25,842
2006	343,860.40	55,623	69,722	342,910	21.63	15,853
2007	1,155,233.99	153,045	191,837	1,194,444	22.24	53,707
2008	1,042,301.92	108,066	135,457	1,115,305	22.84	48,831
2009	593,811.99	43,895	55,021	657,553	23.46	28,029
2010	878,783.51	39,229	49,173	1,005,367	24.07	41,768
2011	480,688.72	7,153	8,966	567,860	24.69	23,000
	23,767,481.89	8,509,827	10,666,812	17,854,166		1,004,478
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						17.8 4.23

PACIFICORP  
 UTAH PROPERTY

ACCOUNT 389.2 LAND RIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-S0						
NET SALVAGE PERCENT.. 0						
1955	655.43	467	484	171	12.94	13
1960	207.27	138	143	64	15.05	4
1961	298.34	196	203	95	15.48	6
1963	51.50	33	34	18	16.35	1
1964	244.58	153	159	86	16.78	5
1967	724.68	433	449	276	18.12	15
1971	1,803.44	1,004	1,042	761	19.94	38
1972	384.32	210	218	166	20.40	8
1973	230.97	124	129	102	20.87	5
1976	6,370.28	3,213	3,333	3,037	22.30	136
1978	21,322.67	10,292	10,677	10,646	23.28	457
1983	178.74	76	79	100	25.81	4
1984	1,598.28	663	687	911	26.34	35
1990	1,227.55	420	436	792	29.62	27
	35,298.05	17,422	18,073	17,225		754

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 22.8 2.14

PACIFICORP  
UTAH PROPERTY

ACCOUNT 390 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-S0						
NET SALVAGE PERCENT.. +5						
1913	5,077.02	4,823	4,823			
1914	68,239.38	64,827	64,827			
1916	1,347.54	1,280	1,280			
1917	100.00	95	95			
1920	487.79	463	463			
1922	7,012.59	6,629	6,662			
1923	248.06	233	236			
1924	683.90	636	650			
1925	7,180.68	6,628	6,822			
1927	5,216.34	4,733	4,910	46	2.02	23
1936	14,686.00	12,277	12,737	1,215	5.40	225
1945	355.28	271	281	57	8.89	6
1946	232.20	175	182	39	9.29	4
1947	6,347.70	4,733	4,910	1,120	9.68	116
1948	220.03	162	168	41	10.08	4
1949	861.30	627	651	167	10.49	16
1950	60,219.11	43,364	44,989	12,219	10.89	1,122
1951	413,919.81	294,481	305,518	87,706	11.30	7,762
1952	7,925.97	5,572	5,781	1,749	11.70	149
1953	1,645.64	1,143	1,186	377	12.11	31
1954	1,739.51	1,192	1,237	416	12.53	33
1955	27,165.77	18,386	19,075	6,732	12.94	520
1956	1,976.23	1,320	1,369	508	13.36	38
1957	55,751.06	36,745	38,122	14,842	13.78	1,077
1958	859,287.59	558,724	579,666	236,657	14.20	16,666
1959	47,695.42	30,590	31,737	13,574	14.62	928
1960	67,124.03	42,441	44,032	19,736	15.05	1,311
1962	8,143.43	5,001	5,188	2,548	15.91	160
1963	307.52	186	193	99	16.35	6
1964	42,910.22	25,564	26,522	14,243	16.78	849
1965	42,450.70	24,896	25,829	14,499	17.22	842
1966	159,540.07	92,049	95,499	56,064	17.67	3,173
1967	26,817.15	15,218	15,788	9,688	18.12	535
1968	24,995.41	13,947	14,470	9,276	18.57	500
1969	21,748.37	11,928	12,375	8,286	19.02	436
1970	24,157.19	13,015	13,503	9,446	19.48	485
1971	514,729.50	272,315	282,522	206,471	19.94	10,355
1972	45,695.64	23,731	24,620	18,791	20.40	921
1973	72,381.58	36,872	38,254	30,509	20.87	1,462
1974	2,434,237.89	1,215,371	1,260,924	1,051,602	21.35	49,255
1975	46,961.18	22,981	23,842	20,771	21.82	952

PACIFICORP  
UTAH PROPERTY

ACCOUNT 390 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-S0						
NET SALVAGE PERCENT.. +5						
1976	380,340.28	182,266	189,098	172,225	22.30	7,723
1977	411,588.53	192,986	200,219	190,790	22.79	8,372
1978	1,123,805.78	515,306	534,620	532,995	23.28	22,895
1979	4,653,679.40	2,084,765	2,162,904	2,258,091	23.78	94,958
1980	839,629.65	367,269	381,035	416,613	24.28	17,159
1981	865,976.08	369,654	383,509	439,168	24.78	17,723
1982	2,426,252.77	1,009,057	1,046,878	1,258,062	25.30	49,726
1983	2,689,274.96	1,089,474	1,130,309	1,424,502	25.81	55,192
1984	3,081,504.57	1,213,917	1,259,416	1,668,013	26.34	63,326
1985	3,446,486.49	1,319,127	1,368,569	1,905,593	26.87	70,919
1986	2,839,902.85	1,055,179	1,094,728	1,603,180	27.40	58,510
1987	1,509,655.94	543,394	563,761	870,412	27.95	31,142
1988	415,533.79	144,746	150,171	244,586	28.50	8,582
1989	383,792.11	129,230	134,074	230,529	29.05	7,936
1990	766,611.99	248,912	258,241	470,040	29.62	15,869
1991	4,897,210.19	1,531,135	1,588,524	3,063,826	30.19	101,485
1992	10,395,263.11	3,120,658	3,237,623	6,637,877	30.78	215,656
1993	6,249,365.24	1,798,227	1,865,626	4,071,271	31.37	129,782
1994	1,395,579.75	383,899	398,288	927,513	31.97	29,012
1995	385,512.27	101,081	104,870	261,367	32.58	8,022
1996	1,242,976.18	309,637	321,243	859,584	33.20	25,891
1997	8,636,409.59	2,034,738	2,111,002	6,093,587	33.84	180,071
1998	954,579.58	212,004	219,950	686,901	34.48	19,922
1999	1,315,722.45	273,874	284,139	965,797	35.14	27,484
2000	1,340,361.63	260,042	269,789	1,003,555	35.81	28,024
2001	643,145.20	115,410	119,736	491,252	36.50	13,459
2002	449,560.13	74,026	76,801	350,281	37.20	9,416
2003	4,864,832.33	727,115	754,368	3,867,223	37.92	101,984
2004	1,702,412.21	227,860	236,400	1,380,892	38.66	35,719
2005	2,492,736.30	293,644	304,650	2,063,449	39.42	52,345
2006	1,562,706.89	158,686	164,634	1,319,938	40.19	32,842
2007	1,365,550.06	115,315	119,637	1,177,636	41.00	28,723
2008	3,533,189.28	236,434	245,295	3,111,235	41.83	74,378
2009	1,272,083.49	62,309	64,644	1,143,835	42.68	26,800
2010	989,264.87	29,660	30,772	909,030	43.58	20,859
2011	3,700,804.98	38,287	39,722	3,476,043	44.51	78,096
	90,351,122.72	25,484,947	26,437,183	59,396,384		1,869,964

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 31.8 2.07

PACIFICORP  
UTAH PROPERTY

ACCOUNT 392.01 TRANSPORTATION EQUIPMENT - LIGHT TRUCKS AND VANS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 12-L3						
NET SALVAGE PERCENT.. +10						
1973	5,501.37	4,951	4,951			
1978	6,281.02	5,653	5,653			
1980	13,303.35	11,973	11,973			
1985	11,786.64	10,228	10,608			
1986	18,598.53	15,888	16,483	256	0.61	256
1988	3,671.85	3,027	3,140	165	1.01	163
1990	3,430.25	2,719	2,821	266	1.43	186
1991	35,725.81	27,732	28,771	3,382	1.65	2,050
1992	80,072.54	60,775	63,053	9,012	1.88	4,794
1993	89,920.68	66,564	69,059	11,870	2.13	5,573
1994	250,488.91	180,729	187,502	37,938	2.38	15,940
1995	228,306.22	160,271	166,278	39,198	2.64	14,848
1996	399,212.56	272,461	282,672	76,619	2.90	26,420
1997	527,460.31	350,496	363,632	111,082	3.14	35,376
1998	542,597.49	352,419	365,627	122,711	3.34	36,740
1999	565,083.15	359,395	372,864	135,711	3.52	38,554
2000	522,603.75	325,713	337,920	132,423	3.69	35,887
2001	762,860.68	463,438	480,807	205,768	3.90	52,761
2002	1,862,137.30	1,090,741	1,131,619	544,305	4.19	129,906
2003	1,191,326.06	659,399	684,112	388,081	4.62	84,000
2004	1,138,472.75	580,625	602,385	422,240	5.20	81,200
2005	2,602,594.48	1,188,735	1,233,286	1,109,049	5.91	187,656
2006	1,516,642.29	599,457	621,923	743,055	6.73	110,409
2007	407,784.17	133,957	138,977	228,029	7.62	29,925
2008	1,598,495.36	414,805	430,351	1,008,295	8.54	118,067
2009	797,276.94	148,891	154,472	563,077	9.51	59,209
2010	148,290.33	16,683	17,308	116,153	10.50	11,062
2011	452,446.95	16,968	17,604	389,598	11.50	33,878
	15,782,371.74	7,524,693	7,805,851	6,398,284		1,114,860

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 5.7 7.06

PACIFICORP  
UTAH PROPERTY

ACCOUNT 392.05 TRANSPORTATION EQUIPMENT - MEDIUM TRUCKS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 16-L2						
NET SALVAGE PERCENT.. +10						
1976	21,209.63	16,941	17,574	1,515	1.80	842
1977	13,172.25	10,380	10,768	1,087	1.99	546
1980	24,916.07	18,809	19,512	2,912	2.58	1,129
1982	40,251.57	29,456	30,557	5,669	2.99	1,896
1983	85,790.78	61,721	64,027	13,185	3.21	4,107
1985	134,725.63	93,516	97,010	24,243	3.66	6,624
1986	443,986.70	302,440	313,741	85,847	3.89	22,069
1988	101,698.77	66,531	69,017	22,512	4.37	5,151
1989	96,274.14	61,627	63,930	22,717	4.62	4,917
1991	456,437.74	279,085	289,513	121,281	5.13	23,642
1992	215,875.08	128,958	133,776	60,512	5.38	11,248
1993	569,535.53	332,538	344,963	167,619	5.62	29,825
1994	336,471.09	191,724	198,888	103,936	5.87	17,706
1995	764,801.74	425,465	441,362	246,960	6.11	40,419
1996	709,220.64	384,971	399,355	238,944	6.35	37,629
1997	561,951.31	297,445	308,559	197,197	6.59	29,924
1998	359,162.26	184,858	191,765	131,481	6.85	19,194
1999	499,724.91	249,050	258,356	191,396	7.14	26,806
2000	648,827.87	311,681	323,327	260,618	7.46	34,935
2001	530,607.80	243,549	252,649	224,898	7.84	28,686
2002	2,602,057.17	1,128,491	1,170,656	1,171,195	8.29	141,278
2003	241,629.06	97,725	101,376	116,090	8.81	13,177
2004	1,995,464.58	737,440	764,994	1,030,924	9.43	109,324
2005	2,159,986.64	711,986	738,589	1,205,399	10.14	118,876
2006	2,954,291.49	844,189	875,732	1,783,130	10.92	163,290
2007	1,011,081.72	241,143	250,153	659,821	11.76	56,107
2008	1,842,949.56	348,317	361,332	1,297,323	12.64	102,636
2009	1,504,355.59	206,473	214,188	1,139,732	13.56	84,051
2011	568,788.34	15,997	16,595	495,315	15.50	31,956
	21,495,245.66	8,022,506	8,322,264	11,023,457		1,167,990

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 9.4 5.43



PACIFICORP  
UTAH PROPERTY

ACCOUNT 392.09 TRANSPORTATION EQUIPMENT - TRAILERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 28-S1						
NET SALVAGE PERCENT.. +25						
1957	3,839.10	2,838	2,879			
1958	2,015.32	1,475	1,511			
1959	2,124.03	1,540	1,593			
1960	6,894.60	4,948	5,133	38	1.21	31
1961	4,979.01	3,537	3,669	65	1.48	44
1962	1,087.83	765	794	22	1.76	12
1964	11,592.79	7,971	8,269	426	2.33	183
1965	7,684.81	5,224	5,419	345	2.62	132
1966	23,280.24	15,646	16,231	1,229	2.91	422
1967	6,385.40	4,240	4,399	390	3.21	121
1968	11,652.90	7,644	7,930	810	3.51	231
1969	4,136.58	2,679	2,779	323	3.82	85
1970	4,637.59	2,965	3,076	402	4.13	97
1971	10,841.83	6,839	7,095	1,036	4.45	233
1972	7,070.51	4,399	4,564	739	4.77	155
1973	7,135.33	4,377	4,541	810	5.10	159
1974	7,460.74	4,508	4,677	919	5.44	169
1975	5,529.29	3,291	3,414	733	5.78	127
1976	34,663.55	20,306	21,066	4,932	6.13	805
1977	122,587.51	70,663	73,306	18,635	6.48	2,876
1978	102,559.98	58,129	60,303	16,617	6.84	2,429
1979	55,927.58	31,145	32,310	9,636	7.21	1,336
1980	207,674.64	113,535	117,782	37,974	7.59	5,003
1981	86,858.63	46,578	48,320	16,824	7.98	2,108
1982	255,680.85	134,369	139,395	52,366	8.38	6,249
1983	231,334.51	119,096	123,551	49,950	8.78	5,689
1984	233,201.34	117,434	121,827	53,074	9.20	5,769
1985	252,495.47	124,241	128,888	60,484	9.63	6,281
1986	261,063.86	125,381	130,071	65,727	10.07	6,527
1987	33,383.64	15,631	16,216	8,822	10.52	839
1988	14,875.00	6,777	7,030	4,126	10.99	375
1989	9,731.66	4,311	4,472	2,827	11.46	247
1990	109,048.97	46,852	48,604	33,183	11.96	2,774
1991	108,877.52	45,291	46,985	34,673	12.47	2,781
1992	215,146.50	86,442	89,675	71,685	13.00	5,514
1993	231,264.26	89,574	92,925	80,523	13.54	5,947
1994	815,573.67	303,656	315,014	296,666	14.10	21,040
1995	81,585.07	29,087	30,175	31,014	14.69	2,111
1996	327,859.86	111,619	115,794	130,101	15.29	8,509
1997	134,301.41	43,456	45,082	55,644	15.92	3,495
1998	104,806.04	32,087	33,287	45,318	16.57	2,735

PACIFICORP  
UTAH PROPERTY

ACCOUNT 392.09 TRANSPORTATION EQUIPMENT - TRAILERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 28-S1						
NET SALVAGE PERCENT.. +25						
2000	129,666.74	34,941	36,248	61,002	17.94	3,400
2001	136,172.36	34,030	35,303	66,826	18.67	3,579
2002	342,282.65	78,572	81,511	175,201	19.43	9,017
2003	34,900.73	7,282	7,554	18,622	20.21	921
2004	129,843.76	24,277	25,185	72,198	21.02	3,435
2005	90,678.33	14,889	15,446	52,563	21.87	2,403
2006	575,564.36	81,094	84,128	347,545	22.74	15,283
2007	52,980.87	6,187	6,418	33,318	23.64	1,409
2008	538,606.26	49,484	51,335	352,620	24.57	14,352
2009	4,734.50	313	325	3,226	25.53	126
2011	896,473.15	12,008	12,457	659,898	27.50	23,996
	7,090,753.13	2,203,623	2,285,961	3,032,104		181,561
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						16.7 2.56

PACIFICORP  
 UTAH PROPERTY

ACCOUNT 392.3 AIRCRAFT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. +64						
2006	2,031,496.96	402,236	417,265	314,074	4.50	69,794
2007	15,799.76	2,560	2,656	3,032	5.50	551
2011	1,028,972.54	18,522	19,214	351,216	9.50	36,970
	3,076,269.26	423,318	439,135	668,322		107,315
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 6.2						3.49

PACIFICORP  
UTAH PROPERTY

ACCOUNT 396.03 LIGHT POWER OPERATED EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 9-L3						
NET SALVAGE PERCENT.. +10						
1998	47,265.44	34,551	35,842	6,697	1.69	3,963
2000	73,163.80	49,752	51,611	14,236	2.20	6,471
2002	746,897.80	476,522	494,327	177,881	2.62	67,894
2003	160,673.63	99,778	103,506	41,100	2.79	14,731
2004	100,933.94	60,358	62,613	28,228	3.02	9,347
2006	268,183.85	134,629	139,659	101,706	3.98	25,554
2007	823,537.56	350,825	363,934	377,250	4.74	79,589
2009	1,418,939.57	350,472	363,568	913,478	6.53	139,889
2011	2,656,360.94	132,829	137,792	2,252,933	8.50	265,051
	6,295,956.53	1,689,716	1,752,852	3,913,509		612,489
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						6.4 9.73

PACIFICORP  
UTAH PROPERTY

ACCOUNT 396.07 HEAVY POWER OPERATED EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 14-L0.5						
NET SALVAGE PERCENT.. +15						
1971	49,973.90	34,589	35,881	6,597	2.60	2,537
1975	8,145.00	5,425	5,628	1,295	3.03	427
1978	314,958.08	203,653	211,262	56,452	3.35	16,851
1979	87,391.07	55,871	57,959	16,323	3.47	4,704
1980	26,299.12	16,622	17,243	5,111	3.59	1,424
1981	231,625.85	144,427	149,823	47,059	3.73	12,616
1982	107,645.98	66,206	68,680	22,819	3.87	5,896
1983	74,902.03	45,385	47,081	16,586	4.02	4,126
1984	370,854.45	220,882	229,135	86,091	4.19	20,547
1985	936,414.53	548,069	568,547	227,405	4.36	52,157
1986	654,246.42	375,769	389,809	166,300	4.54	36,630
1987	135,772.72	76,415	79,270	36,137	4.73	7,640
1989	256,023.22	137,877	143,029	74,591	5.13	14,540
1990	34,658.84	18,202	18,882	10,578	5.35	1,977
1991	129,575.22	66,241	68,716	41,423	5.58	7,423
1992	791,249.19	393,449	408,150	264,412	5.81	45,510
1993	1,804,699.74	869,990	902,497	631,498	6.06	104,208
1994	756,115.33	353,028	366,219	276,479	6.31	43,816
1995	607,741.28	273,787	284,017	232,563	6.58	35,344
1996	999,559.72	433,309	449,499	400,127	6.86	58,328
1997	2,165,441.22	901,906	935,605	905,020	7.14	126,754
1998	622,417.86	247,899	257,162	271,893	7.44	36,545
1999	1,115,024.15	423,113	438,923	508,848	7.75	65,658
2000	2,388,245.81	858,410	890,484	1,139,525	8.08	141,030
2001	447,618.06	151,646	157,312	223,163	8.42	26,504
2002	2,838,392.79	901,288	934,964	1,477,670	8.77	168,491
2003	127,639.33	37,741	39,151	69,342	9.13	7,595
2004	5,236,399.53	1,427,461	1,480,798	2,970,142	9.51	312,318
2005	4,332,143.18	1,073,139	1,113,237	2,569,085	9.92	258,980
2006	3,182,093.11	699,375	725,507	1,979,272	10.38	190,681
2007	4,539,818.56	857,204	889,233	2,969,613	10.89	272,692
2008	2,359,089.10	365,232	378,879	1,626,347	11.45	142,039
2009	2,779,339.70	323,985	336,091	2,026,348	12.08	167,744
2010	1,888,476.98	139,878	145,104	1,460,101	12.78	114,249
2011	8,120,194.03	211,965	219,885	6,682,280	13.57	492,430
	50,520,185.10	12,959,438	13,443,662	29,498,495		3,000,411

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 9.8 5.94

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IDAHO PROPERTY



PACIFICORP  
IDAHO PROPERTY

ACCOUNT 360.2 LAND RIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R4						
NET SALVAGE PERCENT.. 0						
1993	1,422.19	520	716	706	31.71	22
1994	954,558.25	330,850	455,505	499,053	32.67	15,276
2008	66,347.44	4,644	6,393	59,954	46.50	1,289
2009	16,529.12	826	1,137	15,392	47.50	324
2010	24,526.13	736	1,014	23,512	48.50	485
2011	21,813.21	218	300	21,513	49.50	435
	1,085,196.34	337,794	465,065	620,131		17,831
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						34.8 1.64



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IDAHO PROPERTY

ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R2						
NET SALVAGE PERCENT.. 0						
1913	23.81	22	24			
1919	91.99	84	92			
1920	303.19	276	303			
1922	66.85	60	67			
1924	297.21	264	297			
1942	83.16	66	83			
1946	222.71	170	223			
1947	63.54	48	64			
1948	153.64	115	154			
1952	896.15	645	888	8	16.84	
1953	3,018.87	2,147	2,957	62	17.32	4
1954	2,725.52	1,916	2,639	87	17.82	5
1955	11,571.24	8,038	11,071	500	18.32	27
1956	598.90	411	566	33	18.84	2
1957	1,280.70	867	1,194	87	19.36	4
1958	4,094.49	2,736	3,769	325	19.90	16
1959	1,177.24	776	1,069	108	20.44	5
1961	22,680.05	14,530	20,013	2,667	21.56	124
1962	4,876.72	3,077	4,238	639	22.14	29
1963	10,521.65	6,537	9,004	1,518	22.72	67
1964	4,054.28	2,479	3,415	639	23.31	27
1965	1,354.77	815	1,123	232	23.92	10
1966	1,369.24	809	1,114	255	24.53	10
1967	12,784.47	7,426	10,228	2,556	25.15	102
1968	9,010.60	5,139	7,078	1,933	25.78	75
1969	6,592.49	3,691	5,084	1,508	26.41	57
1970	5,724.86	3,143	4,329	1,396	27.06	52
1971	1,247.62	671	924	324	27.71	12
1972	3,736.95	1,969	2,712	1,025	28.38	36
1973	842.50	435	599	244	29.05	8
1974	3,272.22	1,651	2,274	998	29.73	34
1975	48,366.95	23,845	32,844	15,523	30.42	510
1976	2,664.85	1,283	1,767	898	31.11	29
1977	10,941.83	5,141	7,081	3,861	31.81	121
1978	41,049.70	18,801	25,896	15,154	32.52	466
1979	33,284.05	14,845	20,447	12,837	33.24	386
1980	57,648.92	25,010	34,448	23,201	33.97	683
1981	27,906.15	11,767	16,208	11,698	34.70	337
1982	40,124.73	16,424	22,622	17,503	35.44	494
1984	887.22	341	470	417	36.94	11
1985	37,676.03	14,003	19,287	18,389	37.70	488

PACIFICORP  
IDAHO PROPERTY

ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R2						
NET SALVAGE PERCENT.. 0						
1988	38,180.59	12,708	17,504	20,677	40.03	517
1989	66,099.13	21,140	29,118	36,981	40.81	906
1990	6,901.04	2,115	2,913	3,988	41.61	96
1991	3,189.33	935	1,288	1,901	42.41	45
1992	29,620.84	8,289	11,417	18,204	43.21	421
1993	35,644.29	9,493	13,076	22,568	44.02	513
1995	127,107.53	30,357	41,813	85,295	45.67	1,868
1997	5,345.44	1,129	1,555	3,790	47.33	80
2000	20,742.40	3,502	4,824	15,918	49.87	319
2001	38,765.60	5,996	8,259	30,507	50.72	601
2002	16,492.89	2,314	3,187	13,306	51.58	258
2005	285.01	28	39	246	54.20	5
2006	5,201.87	427	588	4,614	55.08	84
2007	705,325.85	47,490	65,411	639,915	55.96	11,435
2008	1,568.75	82	113	1,456	56.85	26
2010	180,306.90	4,088	5,631	174,676	58.64	2,979
2011	465,745.80	3,493	4,811	460,935	59.55	7,740
	2,161,811.32	356,059	490,212	1,671,599		32,124
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						52.0 1.49

PACIFICORP  
IDAHO PROPERTY

ACCOUNT 362 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R1.5						
NET SALVAGE PERCENT.. -10						
1923	419.70	410	462			
1926	412.32	396	454			
1936	7,233.45	6,529	7,957			
1937	2,815.47	2,524	3,097			
1941	12,188.41	10,606	13,407			
1942	44.52	38	49			
1943	289.07	248	318			
1945	396.37	334	436			
1946	421.59	352	464			
1948	2,085.88	1,709	2,294			
1949	6,103.34	4,953	6,714			
1951	26.86	21	29	1	15.24	
1952	31,564.32	24,835	34,203	518	15.66	33
1953	46,353.03	36,063	49,666	1,322	16.10	82
1954	47,388.52	36,451	50,200	1,927	16.54	117
1955	44,221.78	33,617	46,297	2,347	16.99	138
1956	49,431.30	37,123	51,125	3,249	17.45	186
1957	132,565.57	98,310	135,392	10,430	17.92	582
1958	121,435.88	88,890	122,419	11,160	18.40	607
1959	55,889.69	40,375	55,604	5,875	18.88	311
1960	40,538.96	28,880	39,773	4,820	19.38	249
1961	151,168.07	106,150	146,189	20,096	19.89	1,010
1962	215,067.86	148,784	204,904	31,671	20.41	1,552
1963	19,647.48	13,388	18,438	3,174	20.93	152
1964	40,077.82	26,876	37,013	7,073	21.47	329
1965	59,105.08	38,986	53,691	11,325	22.02	514
1966	215,053.86	139,485	192,098	44,461	22.57	1,970
1967	413,931.42	263,838	363,355	91,970	23.13	3,976
1968	372,079.84	232,922	320,778	88,510	23.70	3,735
1969	120,952.49	74,289	102,310	30,738	24.29	1,265
1970	32,795.73	19,756	27,208	8,867	24.88	356
1971	105,783.72	62,476	86,041	30,321	25.47	1,190
1972	40,533.06	23,444	32,287	12,299	26.08	472
1973	59,346.18	33,602	46,276	19,005	26.69	712
1974	203,042.23	112,404	154,802	68,544	27.32	2,509
1975	884,966.07	478,768	659,355	314,108	27.95	11,238
1976	849,104.76	448,495	617,663	316,352	28.59	11,065
1977	632,837.24	326,167	449,194	246,927	29.23	8,448
1978	858,780.01	431,284	593,961	350,697	29.89	11,733
1979	284,309.34	139,029	191,470	121,270	30.55	3,970
1980	118,318.36	56,296	77,530	52,620	31.21	1,686

PACIFICORP  
IDAHO PROPERTY

ACCOUNT 362 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R1.5						
NET SALVAGE PERCENT.. -10						
1981	369,468.10	170,767	235,179	171,236	31.89	5,370
1982	271,077.39	121,606	167,475	130,710	32.57	4,013
1983	74,681.10	32,471	44,719	37,430	33.26	1,125
1984	38,507.57	16,212	22,327	20,031	33.95	590
1985	189,621.35	77,176	106,286	102,297	34.65	2,952
1986	390,893.69	153,543	211,458	218,525	35.36	6,180
1987	70,893.84	26,840	36,964	41,019	36.07	1,137
1988	138,990.89	50,620	69,713	83,177	36.79	2,261
1989	228,241.47	79,839	109,954	141,112	37.51	3,762
1990	115,196.15	38,614	53,179	73,537	38.24	1,923
1991	1,223,949.46	392,150	540,065	806,279	38.98	20,684
1992	417,230.91	127,589	175,714	283,240	39.71	7,133
1993	472,391.38	137,370	189,185	330,446	40.46	8,167
1994	258,664.98	71,341	98,250	186,281	41.21	4,520
1995	2,460,180.47	641,613	883,624	1,822,575	41.96	43,436
1996	103,227.27	25,352	34,915	78,635	42.72	1,841
1997	409,732.04	94,400	130,007	320,698	43.48	7,376
1998	211,426.05	45,500	62,662	169,907	44.24	3,841
1999	112,884.42	22,555	31,063	93,110	45.01	2,069
2000	1,103,784.97	203,312	279,999	934,164	45.79	20,401
2001	992,085.63	167,263	230,353	860,941	46.57	18,487
2002	862,326.43	131,935	181,700	766,859	47.35	16,196
2003	745,845.98	102,332	140,931	679,500	48.14	14,115
2004	586,847.69	71,241	98,112	547,420	48.93	11,188
2005	470,205.60	49,654	68,383	448,843	49.72	9,027
2006	746,634.33	66,895	92,127	729,171	50.52	14,433
2007	5,643,984.07	414,285	570,550	5,637,832	51.33	109,835
2008	608,213.74	34,790	47,912	621,123	52.14	11,913
2009	748,422.72	30,683	42,256	781,009	52.95	14,750
2010	1,341,591.90	32,998	45,445	1,430,306	53.77	26,600
2011	603,640.85	4,947	6,813	657,192	54.59	12,039
	28,289,569.09	7,264,996	10,002,243	21,116,283		477,551

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 44.2 1.69

PACIFICORP  
IDAHO PROPERTY

ACCOUNT 362.7 SUPERVISORY EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 25-R3						
NET SALVAGE PERCENT.. 0						
1988	13,631.42	10,474	13,631			
1990	19,097.17	13,811	19,071	26	6.92	4
1993	238.96	154	213	26	8.86	3
1994	17,663.91	10,902	15,054	2,610	9.57	273
1995	28,975.73	17,038	23,526	5,450	10.30	529
1996	233,611.60	130,355	179,997	53,615	11.05	4,852
2000	36,369.34	15,581	21,515	14,854	14.29	1,039
2007	39,024.94	6,822	9,420	29,605	20.63	1,435
	388,613.07	205,137	282,427	106,186		8,135
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						13.1 2.09

PACIFICORP  
IDAHO PROPERTY

ACCOUNT 364 POLES, TOWERS AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R0.5						
NET SALVAGE PERCENT.. -80						
1968	18,083,482.66	16,405,335	22,586,405	9,963,864	24.80	401,769
1994	6,335,687.50	2,426,822	3,341,180	8,063,058	39.36	204,854
1995	2,167,228.32	783,323	1,078,457	2,822,554	39.96	70,634
1996	2,414,833.93	820,657	1,129,858	3,216,843	40.56	79,311
1997	2,706,117.20	861,195	1,185,669	3,685,342	41.16	89,537
1998	1,644,730.56	487,893	671,717	2,288,798	41.76	54,808
1999	1,307,494.23	359,613	495,105	1,858,385	42.36	43,871
2000	2,148,579.08	544,536	749,702	3,117,740	42.96	72,573
2001	1,421,179.20	329,486	453,627	2,104,496	43.56	48,313
2002	1,921,216.35	403,225	555,149	2,903,040	44.17	65,724
2003	2,205,333.17	414,426	570,570	3,399,030	44.78	75,905
2004	2,659,049.53	442,253	608,882	4,177,407	45.38	92,054
2005	3,324,244.81	479,888	660,696	5,322,945	45.99	115,741
2006	2,436,810.46	297,388	409,436	3,976,823	46.61	85,321
2007	2,765,567.58	276,778	381,060	4,596,962	47.22	97,352
2008	2,926,002.59	228,579	314,701	4,952,104	47.83	103,536
2009	3,846,714.89	214,647	295,520	6,628,567	48.45	136,813
2010	4,200,455.84	140,631	193,617	7,367,204	49.07	150,137
2011	4,162,482.73	46,453	63,955	7,428,514	49.69	149,497
	68,677,210.63	25,963,128	35,745,306	87,873,673		2,137,750
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						41.1 3.11

PACIFICORP  
IDAHO PROPERTY

ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 52-R0.5						
NET SALVAGE PERCENT.. -30						
1968	16,002,512.10	10,125,574	13,940,606	6,862,660	26.69	257,125
1990	4,041.39	1,315	1,810	3,444	38.98	88
1991	7,109.01	2,209	3,041	6,201	39.57	157
1992	1,480.95	438	603	1,322	40.17	33
1993	245,897.25	69,096	95,129	224,537	40.76	5,509
1994	4,106,412.05	1,092,330	1,503,890	3,834,446	41.36	92,709
1995	1,010,975.85	254,009	349,713	964,556	41.95	22,993
1996	1,051,343.81	248,379	341,961	1,024,786	42.55	24,084
1997	1,022,595.69	226,246	311,489	1,017,885	43.15	23,589
1998	696,347.98	143,618	197,729	707,523	43.75	16,172
1999	729,187.32	139,461	192,006	755,938	44.35	17,045
2000	718,630.59	126,475	174,127	760,093	44.96	16,906
2001	393,665.56	63,382	87,263	424,502	45.56	9,317
2002	1,429,145.36	208,307	286,791	1,571,098	46.17	34,029
2003	834,488.05	109,113	150,224	934,610	46.77	19,983
2004	812,592.33	93,858	129,221	927,149	47.38	19,568
2005	932,480.30	93,487	128,710	1,083,514	47.99	22,578
2006	782,578.27	66,321	91,309	926,043	48.61	19,050
2007	657,724.28	45,711	62,934	792,108	49.22	16,093
2008	1,008,995.78	54,737	75,360	1,236,335	49.83	24,811
2009	851,583.61	33,001	45,435	1,061,624	50.45	21,043
2010	788,131.83	18,319	25,221	999,350	51.07	19,568
2011	471,178.36	3,651	5,027	607,505	51.69	11,753
	34,559,097.72	13,219,037	18,199,599	26,727,228		694,203

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 38.5 2.01

PACIFICORP  
IDAHO PROPERTY

ACCOUNT 366 UNDERGROUND CONDUIT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R2						
NET SALVAGE PERCENT.. -40						
1994	2,869,503.79	1,015,053	1,397,497	2,619,808	44.84	58,426
1995	342,700.55	114,586	157,759	322,022	45.67	7,051
1996	630,096.74	198,630	273,468	608,667	46.49	13,092
1997	493,254.54	145,825	200,768	489,788	47.33	10,348
1998	393,423.90	108,600	149,517	401,276	48.17	8,330
1999	132,134.54	33,884	46,651	138,337	49.01	2,823
2000	124,753.67	29,487	40,597	134,058	49.87	2,688
2001	115,855.28	25,087	34,539	127,658	50.72	2,517
2002	174,855.54	34,352	47,295	197,503	51.58	3,829
2003	239,114.70	42,123	57,994	276,767	52.45	5,277
2004	312,865.10	48,764	67,137	370,874	53.32	6,956
2005	250,585.95	33,914	46,692	304,128	54.20	5,611
2006	234,243.59	26,891	37,022	290,919	55.08	5,282
2007	466,606.45	43,983	60,554	592,695	55.96	10,591
2008	320,202.19	23,535	32,402	415,881	56.85	7,315
2009	294,653.11	15,469	21,297	391,217	57.75	6,774
2010	292,131.79	9,272	12,766	396,219	58.64	6,757
2011	200,930.50	2,110	2,905	278,398	59.55	4,675
	7,887,911.93	1,951,565	2,686,860	8,356,217		168,342
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						49.6 2.13



PACIFICORP  
IDAHO PROPERTY

ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R2						
NET SALVAGE PERCENT.. -15						
1993	9,348.01	3,395	4,674	6,076	34.21	178
1994	12,386,955.14	4,270,651	5,879,712	8,365,286	35.01	238,940
1995	380,855.56	124,300	171,133	266,851	35.81	7,452
1996	1,462,734.21	450,142	619,743	1,062,401	36.62	29,011
1997	1,022,791.75	295,464	406,787	769,424	37.44	20,551
1998	787,644.05	212,680	292,812	612,979	38.26	16,021
1999	341,184.37	85,613	117,870	274,492	39.09	7,022
2000	391,346.02	90,640	124,791	325,257	39.93	8,146
2001	554,448.54	117,704	162,051	475,565	40.77	11,665
2002	565,533.75	108,871	149,890	500,474	41.63	12,022
2003	674,175.44	116,605	160,538	614,764	42.48	14,472
2004	864,400.87	132,210	182,023	812,038	43.35	18,732
2005	550,111.08	73,132	100,686	531,942	44.22	12,029
2006	718,932.48	81,189	111,779	714,993	45.09	15,857
2007	1,378,386.63	127,763	175,901	1,409,244	45.97	30,656
2008	968,865.51	69,971	96,334	1,017,861	46.86	21,721
2009	577,080.28	29,864	41,116	622,526	47.75	13,037
2010	453,520.29	14,082	19,387	502,161	48.65	10,322
2011	510,235.69	5,281	7,271	579,500	49.55	11,695
	24,598,549.67	6,409,557	8,824,498	19,463,834		499,529
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						39.0 2.03

PACIFICORP  
IDAHO PROPERTY

ACCOUNT 368 LINE TRANSFORMERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. IOWA 45-R0.5						
NET SALVAGE PERCENT.. -5						
1941	237.67	202	250			
1944	173.66	143	182			
1945	235.51	192	247			
1946	1,162.79	935	1,221			
1947	1,145.34	911	1,203			
1948	1,623.11	1,275	1,704			
1949	3,448.98	2,677	3,621			
1950	5,270.32	4,040	5,534			
1951	9,691.15	7,336	10,100	76	12.56	6
1952	14,733.90	11,012	15,161	310	12.97	24
1953	65,965.05	48,653	66,985	2,278	13.39	170
1954	42,195.55	30,708	42,278	2,027	13.81	147
1955	23,023.83	16,530	22,758	1,417	14.23	100
1956	18,819.28	13,323	18,343	1,417	14.66	97
1957	52,112.22	36,369	50,073	4,645	15.09	308
1958	41,975.44	28,864	39,740	4,334	15.53	279
1959	693,450.29	469,719	646,705	81,418	15.97	5,098
1960	108,514.59	72,365	99,631	14,309	16.42	871
1961	122,163.62	80,184	110,397	17,875	16.87	1,060
1962	158,069.32	102,092	140,559	25,414	17.32	1,467
1963	18,077.26	11,481	15,807	3,174	17.78	179
1964	17,260.71	10,773	14,832	3,292	18.25	180
1965	32,022.43	19,636	27,035	6,589	18.72	352
1966	7,283.44	4,386	6,039	1,609	19.19	84
1967	29,932.32	17,691	24,357	7,072	19.67	360
1968	84,444.93	48,964	67,413	21,254	20.15	1,055
1969	50,144.73	28,502	39,241	13,411	20.64	650
1970	105,090.07	58,507	80,552	29,793	21.14	1,409
1971	44,219.11	24,102	33,183	13,247	21.64	612
1972	58,421.51	31,162	42,904	18,439	22.14	833
1973	86,249.81	44,959	61,899	28,663	22.66	1,265
1974	482,994.68	246,021	338,720	168,424	23.17	7,269
1975	471,285.15	234,341	322,639	172,210	23.69	7,269
1976	823,463.91	399,272	549,714	314,923	24.22	13,003
1977	678,825.23	320,745	441,599	271,167	24.75	10,956
1978	714,528.40	328,777	452,657	297,598	25.28	11,772
1979	399,282.91	178,691	246,020	173,227	25.82	6,709
1980	405,546.94	176,291	242,716	183,108	26.37	6,944
1981	664,717.41	280,424	386,085	311,868	26.92	11,585
1982	1,958,301.79	801,020	1,102,837	953,380	27.47	34,706
1983	2,313,892.89	916,222	1,261,446	1,168,142	28.03	41,675

PACIFICORP  
IDAHO PROPERTY

ACCOUNT 368 LINE TRANSFORMERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-R0.5						
NET SALVAGE PERCENT.. -5						
1984	3,046,754.77	1,166,613	1,606,182	1,592,911	28.59	55,716
1985	3,293,290.62	1,217,200	1,675,830	1,782,125	29.16	61,115
1986	5,367,680.94	1,912,486	2,633,094	3,002,971	29.73	101,008
1987	1,328,126.87	455,552	627,200	767,333	30.30	25,325
1988	898,964.40	296,389	408,066	535,847	30.87	17,358
1989	1,106,079.97	349,704	481,469	679,915	31.45	21,619
1990	2,606,749.88	788,281	1,085,298	1,651,789	32.04	51,554
1991	2,558,078.91	738,941	1,017,367	1,668,616	32.62	51,153
1992	2,000,182.41	550,250	757,579	1,342,613	33.21	40,428
1993	1,205,028.96	314,916	433,574	831,706	33.80	24,607
1994	2,239,157.98	554,346	763,219	1,587,897	34.39	46,173
1995	1,133,114.94	264,926	364,748	825,023	34.98	23,586
1996	1,836,846.61	403,732	555,855	1,372,834	35.58	38,584
1997	1,214,484.93	250,222	344,503	930,706	36.17	25,731
1998	751,151.46	144,247	198,598	590,111	36.77	16,049
1999	1,459,584.21	259,861	357,774	1,174,789	37.37	31,437
2000	1,814,053.43	297,561	409,679	1,495,077	37.97	39,375
2001	1,698,448.72	254,826	350,842	1,432,529	38.57	37,141
2002	1,603,403.59	217,737	299,778	1,383,796	39.18	35,319
2003	2,050,661.65	249,771	343,883	1,809,312	39.78	45,483
2004	2,234,697.66	240,369	330,938	2,015,495	40.39	49,901
2005	2,433,681.64	227,146	312,733	2,242,633	41.00	54,698
2006	2,085,986.35	164,994	227,162	1,963,124	41.61	47,179
2007	2,942,115.85	190,852	262,763	2,826,459	42.22	66,946
2008	3,142,946.53	158,405	218,091	3,082,003	42.84	71,942
2009	2,806,158.66	101,476	139,711	2,806,756	43.45	64,597
2010	2,001,466.09	43,439	59,806	2,041,733	44.07	46,329
2011	2,156,647.74	15,602	21,481	2,242,999	44.69	50,190
	69,825,543.02	16,939,341	23,321,610	49,995,210		1,409,037

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 35.5 2.02

PACIFICORP  
IDAHO PROPERTY

ACCOUNT 369 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-S5						
NET SALVAGE PERCENT.. -25						
1990	319,549.91	156,144	214,975	184,462	33.50	5,506
1991	997.53	465	640	607	34.50	18
1993	103,290.41	43,428	59,790	69,323	36.50	1,899
1994	7,931,012.69	3,154,362	4,342,837	5,570,929	37.50	148,558
1995	472,725.24	177,272	244,063	346,844	38.50	9,009
1996	1,381,812.00	486,778	670,182	1,057,083	39.50	26,762
1997	474,117.63	156,245	215,114	377,533	40.50	9,322
1998	308,153.87	94,545	130,167	255,025	41.50	6,145
1999	2,079,051.07	590,632	813,166	1,785,648	42.50	42,015
2000	371,575.77	97,116	133,707	330,763	43.50	7,604
2001	479,843.10	114,509	157,653	442,151	44.50	9,936
2002	1,362,015.00	294,076	404,875	1,297,644	45.50	28,520
2003	1,753,969.68	338,845	466,512	1,725,950	46.50	37,117
2004	1,898,985.30	323,682	445,636	1,928,096	47.50	40,591
2005	2,018,444.30	298,175	410,519	2,112,536	48.50	43,557
2006	1,845,548.33	230,694	317,613	1,989,322	49.50	40,188
2007	1,954,571.58	199,904	275,222	2,167,992	50.50	42,931
2008	1,804,793.43	143,571	197,665	2,058,327	51.50	39,968
2009	1,319,030.40	74,937	103,171	1,545,617	52.50	29,440
2010	1,208,589.36	41,198	56,720	1,454,017	53.50	27,178
2011	1,369,847.37	15,565	21,430	1,690,879	54.50	31,025
	30,457,923.97	7,032,143	9,681,657	28,390,748		627,289
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 45.3						2.06

PACIFICORP  
IDAHO PROPERTY

ACCOUNT 370 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 25-S5						
NET SALVAGE PERCENT.. -3						
1958	29.02	30	30			
1961	331.90	342	342			
1962	1,274.51	1,313	1,313			
1964	668.02	688	688			
1966	211.82	218	218			
1967	94,681.97	97,522	97,522			
1969	630.83	650	650			
1970	3,807.47	3,922	3,922			
1971	1,283.59	1,322	1,322			
1972	2,994.08	3,084	3,084			
1973	5,638.77	5,780	5,808			
1974	16,646.66	16,892	17,146			
1975	18,965.78	19,168	19,535			
1976	30,660.48	30,886	31,580			
1977	38,251.85	38,407	39,399			
1978	46,437.91	46,454	47,831			
1979	33,522.58	33,396	34,528			
1980	48,509.28	48,086	49,965			
1981	58,287.84	57,443	60,036			
1982	91,474.22	89,583	94,218			
1983	127,046.42	123,477	130,858			
1984	72,359.93	69,671	74,531			
1985	95,353.07	90,789	98,214			
1986	532,895.81	500,801	548,883			
1987	395,242.00	365,412	407,099			
1988	389,907.33	353,251	401,605			
1989	224,147.38	198,180	230,872			
1990	177,460.91	152,296	182,785			
1991	235,640.66	195,236	242,710			
1992	460,625.97	366,082	474,445			
1993	506,325.51	383,835	521,515			
1994	82,690.72	59,484	85,171			
1995	200,439.02	136,176	206,452			
1996	231,410.80	147,779	236,542	1,811	9.50	191
1997	991,168.89	592,124	947,781	73,123	10.50	6,964
1998	466,995.65	259,743	415,757	65,249	11.50	5,674
1999	80,061.52	41,232	65,998	16,465	12.50	1,317
2000	368,060.21	174,387	279,132	99,970	13.50	7,405
2001	2,245,905.25	971,579	1,555,154	758,128	14.50	52,285
2002	231,720.13	90,695	145,171	93,501	15.50	6,032
2003	372,576.81	130,476	208,846	174,908	16.50	10,600

PACIFICORP  
IDAHO PROPERTY

ACCOUNT 370 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 25-S5						
NET SALVAGE PERCENT.. -3						
2004	664,297.73	205,268	328,561	355,666	17.50	20,324
2005	597,372.70	159,976	256,065	359,229	18.50	19,418
2006	290,540.78	65,837	105,382	193,875	19.50	9,942
2007	333,004.22	61,739	98,822	244,172	20.50	11,911
2008	585,819.64	84,475	135,214	468,180	21.50	21,776
2009	434,364.28	44,740	71,613	375,782	22.50	16,701
2010	602,017.54	37,205	59,552	560,526	23.50	23,852
2011	825,587.53	17,007	27,222	823,133	24.50	33,597
	13,315,346.99	6,574,138	9,051,089	4,663,718		247,989
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 18.8						1.86

PACIFICORP  
IDAHO PROPERTY

ACCOUNT 371 INSTALLATIONS ON CUSTOMER PREMISES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 25-L0						
NET SALVAGE PERCENT.. -45						
1992	218.78	113	156	161	16.08	10
1993	879.38	438	603	672	16.41	41
1994	133,365.48	63,815	87,858	105,522	16.75	6,300
1995	2,400.51	1,100	1,514	1,967	17.10	115
1996	3,726.62	1,632	2,247	3,157	17.45	181
1997	6,964.47	2,904	3,998	6,100	17.81	343
1998	1,591.37	629	866	1,441	18.18	79
1999	837.17	313	431	783	18.56	42
2000	1,226.96	431	593	1,186	18.94	63
2001	2,567.67	844	1,162	2,561	19.33	132
2002	4,206.37	1,283	1,767	4,332	19.74	219
2003	234.21	66	91	249	20.16	12
2004	1,831.05	467	643	2,012	20.60	98
2005	2,561.15	584	804	2,910	21.07	138
2006	574.96	115	158	676	21.55	31
2008	1,482.58	206	284	1,866	22.61	83
2009	656.77	69	95	857	23.20	37
2010	3,784.68	252	347	5,141	23.85	216
	169,110.18	75,261	103,617	141,593		8,140
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						17.4 4.81

PACIFICORP  
IDAHO PROPERTY

ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEMS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 25-R0.5						
NET SALVAGE PERCENT.. -20						
1994	309,532.75	153,776	211,715	159,724	14.65	10,903
1995	3,830.19	1,802	2,481	2,115	15.20	139
1996	14,800.32	6,564	9,037	8,723	15.76	553
1997	44,960.47	18,732	25,790	28,163	16.32	1,726
1998	11,309.33	4,397	6,054	7,517	16.90	445
1999	21,570.18	7,796	10,733	15,151	17.47	867
2000	13,258.34	4,417	6,081	9,829	18.06	544
2001	6,512.29	1,985	2,733	5,082	18.65	272
2002	10,644.82	2,943	4,052	8,722	19.24	453
2003	37,774.09	9,374	12,906	32,423	19.83	1,635
2004	25,628.92	5,622	7,740	23,015	20.43	1,127
2005	19,583.79	3,732	5,138	18,363	21.03	873
2006	13,906.42	2,250	3,098	13,590	21.63	628
2007	27,435.66	3,635	5,004	27,919	22.24	1,255
2008	19,115.00	1,982	2,729	20,209	22.84	885
2009	14,861.96	1,099	1,513	16,321	23.46	696
2010	19,323.54	863	1,188	22,000	24.07	914
2011	4,530.51	67	92	5,345	24.69	216
	618,578.58	231,036	318,084	424,210		24,131
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						17.6 3.90



PACIFICORP  
IDAHO PROPERTY

ACCOUNT 389.2 LAND RIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R3						
NET SALVAGE PERCENT.. 0						
1959	30.88	24	25	6	12.33	
1963	342.54	252	258	85	14.51	6
1966	98.66	69	71	28	16.32	2
1967	1,415.92	979	1,000	416	16.96	25
1972	675.80	426	435	241	20.33	12
1987	2,303.84	959	980	1,324	32.11	41
	4,867.64	2,709	2,769	2,099		86
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						24.4 1.77

PACIFICORP  
IDAHO PROPERTY

ACCOUNT 390 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. IOWA 55-R3						
NET SALVAGE PERCENT.. -5						
1937	1,095.47	1,054	1,077	73	4.58	16
1944	4,085.40	3,786	3,869	421	6.46	65
1947	16,150.62	14,686	15,009	1,949	7.37	264
1951	14,021.68	12,375	12,647	2,076	8.77	237
1954	22,506.85	19,344	19,769	3,863	9.98	387
1955	8,032.89	6,838	6,988	1,447	10.41	139
1958	148.05	122	125	30	11.82	3
1960	76,226.11	61,337	62,685	17,352	12.85	1,350
1961	4,125.91	3,278	3,350	982	13.39	73
1963	22,137.51	17,112	17,488	5,756	14.51	397
1964	8,071.78	6,148	6,283	2,192	15.10	145
1966	12,717.23	9,391	9,597	3,756	16.32	230
1967	5,342.40	3,880	3,965	1,645	16.96	97
1968	113,348.76	80,910	82,688	36,328	17.61	2,063
1969	5,584.96	3,916	4,002	1,862	18.27	102
1970	18,905.94	13,015	13,301	6,550	18.94	346
1971	2,857.21	1,929	1,971	1,029	19.63	52
1972	59,914.32	39,656	40,528	22,382	20.33	1,101
1973	540.86	351	359	209	21.04	10
1974	57,643.34	36,568	37,372	23,154	21.77	1,064
1975	15,605.70	9,683	9,896	6,490	22.50	288
1976	16,482.91	9,991	10,211	7,096	23.25	305
1977	350,602.48	207,424	211,982	156,151	24.01	6,504
1978	106,112.77	61,240	62,586	48,832	24.77	1,971
1979	123,122.46	69,222	70,743	58,536	25.55	2,291
1980	13,742.86	7,519	7,684	6,746	26.34	256
1981	665,789.10	354,118	361,900	337,179	27.14	12,424
1982	43,033.51	22,231	22,720	22,465	27.94	804
1983	72,833.46	36,486	37,288	39,187	28.76	1,363
1984	669,664.81	324,854	331,993	371,155	29.59	12,543
1985	294,266.02	138,086	141,121	167,858	30.42	5,518
1986	3,469,876.17	1,572,624	1,607,185	2,036,185	31.26	65,137
1987	64,808.19	28,320	28,942	39,107	32.11	1,218
1988	166,565.79	70,054	71,594	103,300	32.97	3,133
1989	304,016.97	122,813	125,512	193,706	33.84	5,724
1990	234,740.82	90,884	92,881	153,597	34.72	4,424
1991	271,087.37	100,402	102,608	182,034	35.60	5,113
1992	1,144,601.37	404,476	413,365	788,466	36.49	21,608
1993	55,659.15	18,712	19,123	39,319	37.39	1,052
1994	37,454.29	11,941	12,203	27,124	38.30	708
1995	9,596.44	2,893	2,957	7,119	39.21	182

PACIFICORP  
IDAHO PROPERTY

ACCOUNT 390 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R3						
NET SALVAGE PERCENT.. -5						
1996	22,589.88	6,413	6,554	17,165	40.13	428
1997	116,052.72	30,884	31,563	90,292	41.06	2,199
1998	321,135.90	79,763	81,516	255,677	41.99	6,089
1999	73,108.04	16,846	17,216	59,547	42.93	1,387
2001	25,283.43	4,918	5,026	21,522	44.81	480
2002	95,643.56	16,853	17,223	83,203	45.77	1,818
2003	169,965.03	26,868	27,459	151,004	46.72	3,232
2004	121,808.83	16,999	17,373	110,526	47.69	2,318
2005	219,451.96	26,603	27,188	203,237	48.65	4,178
2006	126,802.16	13,024	13,310	119,832	49.62	2,415
2007	513,606.16	43,240	44,190	495,096	50.59	9,786
2008	269,629.29	17,655	18,043	265,068	51.57	5,140
2009	1,121,180.80	52,658	53,815	1,123,425	52.54	21,382
2010	73,225.76	2,069	2,115	74,772	53.52	1,397
2011	326,744.69	3,057	3,124	339,958	54.51	6,237
	12,179,348.14	4,357,519	4,453,282	8,335,034		229,193
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						36.4 1.88

PACIFICORP  
IDAHO PROPERTY

ACCOUNT 392.01 TRANSPORTATION EQUIPMENT - LIGHT TRUCKS AND VANS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 12-S2						
NET SALVAGE PERCENT.. +10						
1990	4,412.21	3,819	3,903	68	0.46	68
1994	23,265.56	18,601	19,010	1,929	1.34	1,440
1996	79,573.19	60,456	61,785	9,831	1.87	5,257
1997	62,956.88	46,462	47,483	9,178	2.16	4,249
1998	87,942.67	62,725	64,103	15,045	2.49	6,042
1999	65,050.99	44,641	45,622	12,924	2.85	4,535
2000	259,665.13	170,600	174,349	59,350	3.24	18,318
2001	194,477.24	121,208	123,872	51,158	3.69	13,864
2002	130,135.12	76,325	78,002	39,120	4.18	9,359
2003	178,000.45	97,054	99,187	61,013	4.73	12,899
2004	197,002.00	98,255	100,414	76,888	5.35	14,372
2005	328,505.76	146,843	150,070	145,585	6.04	24,103
2006	101,418.25	39,477	40,345	50,931	6.81	7,479
2007	98,346.93	32,086	32,791	55,721	7.65	7,284
2008	261,279.60	67,411	68,892	166,260	8.56	19,423
2009	118,011.05	22,039	22,523	83,687	9.51	8,800
2010	71,668.86	8,063	8,240	56,262	10.50	5,358
2011	236,893.63	8,884	9,080	204,124	11.50	17,750
	2,498,605.52	1,124,949	1,149,671	1,099,074		180,600

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 6.1 7.23

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IDAHO PROPERTY

ACCOUNT 392.05 TRANSPORTATION EQUIPMENT - MEDIUM TRUCKS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 15-L2						
NET SALVAGE PERCENT.. +15						
1977	52,455.22	40,217	41,101	3,486	1.47	2,371
1985	51,820.62	35,062	35,833	8,215	3.06	2,685
1986	61,618.35	40,923	41,822	10,554	3.28	3,218
1993	20,384.56	11,563	11,817	5,510	4.99	1,104
1994	14,223.88	7,875	8,048	4,042	5.23	773
1996	82,774.65	43,529	44,486	25,872	5.72	4,523
1999	36,019.47	17,411	17,794	12,823	6.47	1,982
2000	90,661.79	42,333	43,263	33,800	6.76	5,000
2002	525,064.83	223,153	228,057	218,248	7.50	29,100
2003	61,611.39	24,544	25,083	27,287	7.97	3,424
2004	275,342.02	100,794	103,009	131,032	8.54	15,343
2005	737,139.68	241,856	247,171	379,398	9.21	41,194
2006	406,527.54	116,104	118,656	226,892	9.96	22,780
2007	80,553.30	19,218	19,640	48,830	10.79	4,525
2008	175,482.95	33,312	34,044	115,117	11.65	9,881
2009	188,782.92	26,103	26,677	133,788	12.56	10,652
2010	96,506.16	8,094	8,272	73,758	13.52	5,455
2011	7,240.57	205	209	5,945	14.50	410
	2,964,209.90	1,032,296	1,054,982	1,464,596		164,420
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						8.9 5.55

PACIFICORP  
IDAHO PROPERTY

ACCOUNT 392.09 TRANSPORTATION EQUIPMENT - TRAILERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 33-L2						
NET SALVAGE PERCENT.. +10						
1960	2,733.91	1,843	1,884	577	8.28	70
1970	13,139.75	7,966	8,141	3,685	10.77	342
1971	1,546.46	927	947	445	11.02	40
1975	12,760.81	7,308	7,469	4,016	12.00	335
1976	23,918.27	13,542	13,840	7,686	12.24	628
1977	17,430.44	9,755	9,969	5,718	12.48	458
1978	6,764.12	3,741	3,823	2,265	12.72	178
1979	16,639.18	9,094	9,294	5,681	12.96	438
1980	48,303.15	26,084	26,657	16,816	13.20	1,274
1982	21,193.23	11,155	11,400	7,674	13.70	560
1983	19,587.07	10,171	10,395	7,233	13.96	518
1984	8,218.11	4,207	4,299	3,097	14.23	218
1985	10,994.80	5,544	5,666	4,229	14.51	291
1987	5,374.39	2,619	2,677	2,160	15.13	143
1988	20,374.28	9,741	9,955	8,382	15.47	542
1990	9,530.55	4,356	4,452	4,125	16.24	254
1991	18,586.56	8,278	8,460	8,268	16.67	496
1992	22,149.86	9,581	9,791	10,144	17.14	592
1993	10,041.67	4,204	4,296	4,742	17.65	269
1994	30,937.00	12,487	12,761	15,082	18.20	829
1995	6,989.57	2,709	2,769	3,522	18.79	187
1997	21,100.40	7,418	7,581	11,409	20.11	567
2000	29,415.51	8,504	8,691	17,783	22.40	794
2002	15,636.94	3,808	3,892	10,181	24.07	423
2003	14,980.40	3,297	3,369	10,113	24.93	406
2004	36,642.52	7,185	7,343	25,635	25.81	993
2005	15,488.10	2,653	2,711	11,228	26.72	420
2006	317,337.70	46,388	47,408	238,196	27.64	8,618
2007	34,398.31	4,147	4,238	26,720	28.58	935
2009	5,062.08	342	350	4,206	30.52	138
2011	161,685.84	2,205	2,253	143,264	32.50	4,408
	978,960.98	251,259	256,781	624,284		26,364

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 23.7 2.69

PACIFICORP  
IDAHO PROPERTY

ACCOUNT 396.03 LIGHT POWER OPERATED EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 8-R2						
NET SALVAGE PERCENT.. +10						
1997	85,663.84	76,230	77,097			
2002	315,963.84	228,205	233,546	50,821	1.58	32,165
2006	115,490.70	56,778	58,107	45,835	3.63	12,627
2007	292,149.90	121,279	124,117	138,818	4.31	32,208
2008	178,893.44	59,370	60,759	100,245	5.05	19,850
2009	234,433.59	56,967	58,300	152,690	5.84	26,146
2011	871,783.92	44,134	45,167	739,439	7.55	97,939
	2,094,379.23	642,963	657,093	1,227,848		220,935
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						5.6 10.55

PACIFICORP  
IDAHO PROPERTY

ACCOUNT 396.07 HEAVY POWER OPERATED EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 18-L0.5						
NET SALVAGE PERCENT.. +25						
1962	5,033.74	3,012	3,078	697	3.64	191
1973	59,481.37	32,492	33,206	11,405	4.89	2,332
1977	110,736.36	57,537	58,801	24,251	5.53	4,385
1979	26,508.21	13,376	13,670	6,211	5.89	1,054
1985	41,678.45	18,859	19,273	11,986	7.14	1,679
1986	37,079.75	16,423	16,784	11,026	7.37	1,496
1987	143,944.69	62,316	63,686	44,273	7.61	5,818
1991	77,061.83	30,022	30,682	27,114	8.65	3,135
1993	244,317.41	89,277	91,239	91,999	9.23	9,967
1994	91,787.27	32,394	33,106	35,734	9.53	3,750
1998	210,907.94	63,097	64,484	93,697	10.82	8,660
1999	365,191.78	103,926	106,210	167,684	11.17	15,012
2000	446,930.79	120,484	123,132	212,066	11.53	18,393
2001	56,253.30	14,298	14,612	27,578	11.90	2,317
2002	941,472.78	223,990	228,912	477,193	12.29	38,828
2005	662,733.30	120,947	123,605	373,445	13.62	27,419
2006	876,221.32	140,561	143,650	513,516	14.15	36,291
2007	890,839.14	121,747	124,423	543,706	14.72	36,937
2008	588,314.17	64,959	66,386	374,850	15.35	24,420
2009	29,770.58	2,444	2,498	19,830	16.03	1,237
2011	1,080,345.73	19,803	20,238	790,021	17.56	44,990
	6,986,609.91	1,351,964	1,381,675	3,858,282		288,311

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 13.4 4.13





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ARIZONA, COLORADO AND MONTANA PROPERTY



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ARIZONA, COLORADO AND MONTANA PROPERTY

ACCOUNT 390 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-R2						
NET SALVAGE PERCENT.. 0						
1971	15,641.78	10,525	14,229	1,413	14.72	96
1982	153,312.17	80,506	108,835	44,477	21.37	2,081
1984	28,811.61	14,259	19,276	9,536	22.73	420
1989	10,985.60	4,565	6,171	4,815	26.30	183
1990	18,330.21	7,312	9,885	8,445	27.05	312
1994	141,430.93	46,767	63,224	78,207	30.12	2,597
1995	5,020.82	1,572	2,125	2,896	30.91	94
2002	929.79	172	233	697	36.66	19
2006	9,334.77	1,016	1,373	7,962	40.10	199
	383,797.68	166,694	225,351	158,447		6,001

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 26.4 1.56

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ARIZONA, COLORADO AND MONTANA PROPERTY

ACCOUNT 392.01 TRANSPORTATION EQUIPMENT - LIGHT TRUCKS AND VANS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 16-R2						
NET SALVAGE PERCENT.. 0						
1981	3,690.00	3,690	3,690			
1982	7,628.00	7,599	7,628			
1983	5,460.00	5,354	5,460			
1984	5,109.00	4,924	5,109			
1985	16,183.00	15,323	16,183			
1986	30,845.00	28,647	30,845			
1987	4,253.00	3,873	4,253			
1988	6,145.00	5,484	6,145			
1989	10,109.00	8,839	10,109			
1990	2,624.84	2,244	2,625			
1991	7,432.00	6,206	7,432			
1992	19,265.24	15,677	19,265			
1993	9,549.52	7,550	9,550			
1996	2,590.34	1,834	2,590			
1997	8,346.20	5,644	8,346			
1999	85,154.75	51,519	78,420	6,735	6.32	1,066
2000	37,452.54	21,208	32,282	5,171	6.94	745
2001	7,138.75	3,752	5,711	1,428	7.59	188
2002	13,085.09	6,322	9,623	3,462	8.27	419
2003	35,710.69	15,646	23,816	11,895	8.99	1,323
2005	10,313.01	3,552	5,407	4,906	10.49	468
2006	56,367.75	16,628	25,311	31,057	11.28	2,753
2007	81,261.77	19,859	30,229	51,033	12.09	4,221
2008	89,731.86	17,218	26,208	63,524	12.93	4,913
2009	9,883.65	1,371	2,087	7,797	13.78	566
2010	7,969.07	667	1,015	6,954	14.66	474
2011	8,552.93	241	367	8,186	15.55	526
	581,852.00	280,871	379,706	202,146		17,662

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 11.4 3.04

PACIFICORP  
ARIZONA, COLORADO AND MONTANA PROPERTY

ACCOUNT 392.05 TRANSPORTATION EQUIPMENT - MEDIUM TRUCKS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 19-R2.5						
NET SALVAGE PERCENT.. +15						
1978	1,977.00	1,640	1,680			
1987	12,699.00	9,294	10,794			
1988	2,470.00	1,778	2,100			
1989	9,302.00	6,575	7,907			
1991	51,638.00	34,883	43,892			
1993	10,482.79	6,669	8,910			
2000	40,739.47	18,007	26,926	7,703	9.12	845
2001	9,428.97	3,851	5,758	2,257	9.87	229
2002	42,593.38	15,911	23,792	12,412	10.65	1,165
2005	517.39	136	203	237	13.12	18
2006	7,952.81	1,786	2,671	4,089	13.98	292
2008	10,164.54	1,473	2,203	6,437	15.76	408
2009	37,020.10	3,859	5,770	25,697	16.67	1,542
2010	55,994.48	3,532	5,282	42,313	17.59	2,406
	292,979.93	109,394	147,888	101,145		6,905

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 14.6    2.36

PACIFICORP  
ARIZONA, COLORADO AND MONTANA PROPERTY

ACCOUNT 392.09 TRANSPORTATION EQUIPMENT - TRAILERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 25-R1.5						
NET SALVAGE PERCENT.. 0						
1990	6,977.00	4,239	5,731	1,246	9.81	127
2008	1,583.46	179	242	1,341	22.17	60
	8,560.46	4,418	5,973	2,587		187
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						13.8 2.18

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ARIZONA, COLORADO AND MONTANA PROPERTY

ACCOUNT 396.07 HEAVY POWER OPERATED EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 25-R2						
NET SALVAGE PERCENT.. +5						
1973	999.00	867	949			
1978	103,079.00	83,628	97,925			
1980	17,775.00	13,982	16,886			
1981	82,178.00	63,548	78,069			
1982	83,905.00	63,736	79,710			
1983	10,721.00	7,989	10,185			
1984	12,850.00	9,375	12,208			
1985	30,370.00	21,662	28,852			
1986	75,817.00	52,781	72,026			
1987	226,138.00	153,303	214,769	62	7.16	9
1989	49,685.00	31,757	44,490	2,711	8.18	331
1990	20,911.00	12,928	18,111	1,754	8.73	201
1991	22,418.00	13,375	18,738	2,559	9.30	275
1993	134,433.41	74,073	103,772	23,940	10.50	2,280
1994	12,300.78	6,479	9,077	2,609	11.14	234
1996	72,720.46	34,625	48,508	20,576	12.47	1,650
1997	1,830.20	823	1,153	586	13.17	44
1999	19,471.73	7,688	10,770	7,728	14.61	529
2000	191,724.14	70,232	98,391	83,747	15.36	5,452
2001	339,089.31	114,293	160,118	162,017	16.13	10,044
2002	124,164.04	38,171	53,475	64,481	16.91	3,813
2003	7,862.10	2,181	3,055	4,414	17.70	249
2005	131,524.16	28,288	39,630	85,318	19.34	4,411
2006	72,955.40	13,363	18,721	50,587	20.18	2,507
2007	22,276.68	3,361	4,709	16,454	21.03	782
2008	418,828.34	49,497	69,342	328,545	21.89	15,009
2009	53,121.69	4,522	6,335	44,131	22.76	1,939
2010	51,873.10	2,661	3,728	45,551	23.65	1,926
2011	57,676.10	986	1,381	53,411	24.55	2,176
	2,448,697.64	980,174	1,325,083	1,001,180		53,861

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 18.6 2.20





III-1275

UTAH MINING



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ACCOUNT 399.3 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTERIM SURVIVOR CURVE.. IOWA 40-S1						
PROBABLE RETIREMENT YEAR.. 12-2019						
NET SALVAGE PERCENT.. -1						
1972	8,985.37	7,446	8,704	371	6.59	56
1974	6,483.65	5,329	6,229	319	6.70	48
1977	1,085,518.55	880,311	1,029,003	67,371	6.85	9,835
1978	1,144,008.39	923,007	1,078,911	76,537	6.90	11,092
1979	2,856,891.32	2,293,537	2,680,935	204,525	6.94	29,470
1980	284,539.29	227,114	265,476	21,909	6.99	3,134
1981	256,569.40	203,595	237,984	21,151	7.03	3,009
1982	89,072.75	70,219	82,080	7,883	7.08	1,113
1983	221,073.18	173,116	202,357	20,927	7.12	2,939
1984	221,598.81	172,286	201,387	22,428	7.16	3,132
1985	255,371.67	197,019	230,297	27,628	7.20	3,837
1986	348,317.89	266,472	311,481	40,320	7.24	5,569
1987	1,400,189.81	1,061,605	1,240,919	173,273	7.28	23,801
1988	508,672.09	381,897	446,403	67,356	7.32	9,202
1989	1,142,733.26	849,231	992,673	161,488	7.35	21,971
1990	4,465.64	3,280	3,834	676	7.39	91
1991	661,041.04	479,534	560,531	107,120	7.43	14,417
1992	52,361.41	37,480	43,811	9,074	7.46	1,216
1993	164,064.33	115,654	135,189	30,516	7.50	4,069
1994	3,173.75	2,201	2,573	632	7.53	84
1995	245,961.44	167,540	195,839	52,582	7.56	6,955
1996	1,065,481.78	710,853	830,922	245,215	7.60	32,265
1999	41,313.02	25,528	29,840	11,886	7.69	1,546
2000	7,010.04	4,191	4,899	2,181	7.72	283
2003	9,476.69	4,951	5,787	3,784	7.81	485
2004	106,447.79	52,311	61,147	46,365	7.83	5,921
2005	39,297.00	17,874	20,893	18,797	7.86	2,391
2006	73,802.34	30,542	35,701	38,839	7.88	4,929
2007	2,644,612.30	966,576	1,129,838	1,541,220	7.90	195,091
2008	448,795.95	138,646	162,064	291,220	7.92	36,770
2009	204,806.54	49,533	57,900	148,955	7.94	18,760
2011	91,056.15	5,429	6,346	85,621	7.97	10,743
	15,693,192.64	10,524,307	12,301,953	3,548,172		464,224

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 7.6 2.96

PACIFICORP  
UTAH MINING

ACCOUNT 399.31 STRUCTURES AND IMPROVEMENTS - PREP PLANT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTERIM SURVIVOR CURVE.. IOWA 60-S2						
PROBABLE RETIREMENT YEAR.. 12-2042						
NET SALVAGE PERCENT.. -7						
1978	116,127.10	70,765	82,718	41,538	23.44	1,772
1988	303,584.04	150,405	175,810	149,025	26.50	5,624
1990	13,261,995.21	6,208,413	7,257,067	6,933,268	27.05	256,313
1991	248,688.86	112,854	131,916	134,181	27.32	4,911
1992	71,116.19	31,228	36,503	39,591	27.57	1,436
1993	78,875.74	33,433	39,080	45,317	27.82	1,629
1994	9,009,860.24	3,676,810	4,297,854	5,342,696	28.06	190,403
1995	121,386.11	47,571	55,606	74,277	28.29	2,626
1996	14,304.67	5,364	6,270	9,036	28.51	317
1999	1,009.82	324	379	702	29.11	24
2000	1,335.03	402	470	958	29.29	33
2003	5,602.42	1,330	1,555	4,440	29.77	149
2004	504,819.80	108,318	126,614	413,543	29.90	13,831
2005	259,440.36	49,396	57,739	219,862	30.03	7,321
2006	7,761.20	1,282	1,499	6,805	30.14	226
2007	44,138.35	6,116	7,149	40,079	30.25	1,325
2008	27,089.53	2,997	3,503	25,483	30.35	840
2009	21,925.19	1,781	2,082	21,378	30.43	703
2011	296,194.01	5,099	5,960	310,968	30.58	10,169
	24,395,253.87	10,513,888	12,289,774	13,813,148		499,652
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						27.6 2.05

PACIFICORP  
UTAH MINING

ACCOUNT 399.41 SURFACE PROCESSING EQUIPMENT - PREP PLANT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTERIM SURVIVOR CURVE.. IOWA 60-S2						
PROBABLE RETIREMENT YEAR.. 12-2042						
NET SALVAGE PERCENT.. -7						
1990	3,505,262.10	1,640,938	1,918,107	1,832,523	27.05	67,746
1991	13,896.85	6,306	7,371	7,499	27.32	274
1992	305,147.22	133,995	156,628	169,880	27.57	6,162
1993	233,681.33	99,050	115,780	134,259	27.82	4,826
1994	3,748,367.62	1,529,661	1,788,034	2,222,719	28.06	79,213
1995	6,165.02	2,416	2,824	3,773	28.29	133
1997	51,293.58	18,337	21,434	33,450	28.72	1,165
1998	95,366.15	32,376	37,845	64,197	28.92	2,220
2005	106,750.34	20,325	23,758	90,465	30.03	3,012
2007	10,848.61	1,503	1,757	9,851	30.25	326
2008	38,295.34	4,237	4,952	36,024	30.35	1,187
2010	13,813.11	693	810	13,970	30.51	458
2011	26,290.82	453	530	27,601	30.58	903
	8,155,178.09	3,490,290	4,079,830	4,646,211		167,625
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						27.7 2.06

PACIFICORP  
 UTAH MINING

ACCOUNT 399.44 SURFACE ELECTRIC POWER FACILITIES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTERIM SURVIVOR CURVE.. IOWA 40-R3						
PROBABLE RETIREMENT YEAR.. 12-2019						
NET SALVAGE PERCENT.. 0						
2006	3,424,574.61	1,396,884	1,632,830	1,791,745	7.94	225,661
	3,424,574.61	1,396,884	1,632,830	1,791,745		225,661
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						7.9 6.59

PACIFICORP  
UTAH MINING

ACCOUNT 399.45 UNDERGROUND EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTERIM SURVIVOR CURVE.. IOWA 12-L1						
PROBABLE RETIREMENT YEAR.. 12-2019						
NET SALVAGE PERCENT.. +5						
1975	1,494.53	1,376	1,420			
1977	1,812,308.05	1,624,124	1,721,693			
1978	72,218.25	63,805	68,607			
1979	303,182.34	263,780	288,023			
1980	979,314.99	839,640	930,349			
1981	135,361.24	114,126	128,593			
1982	339,472.39	281,648	322,499			
1983	1,477.50	1,205	1,404			
1985	60,729.82	47,693	56,047	1,646	2.08	791
1986	1,506,283.01	1,160,272	1,363,516	67,453	2.27	29,715
1987	325,233.64	245,633	288,660	20,312	2.46	8,257
1988	977,489.11	723,549	850,292	78,323	2.65	29,556
1989	1,989,917.59	1,443,016	1,695,788	194,634	2.84	68,533
1990	2,937,458.83	2,085,377	2,450,671	339,915	3.03	112,183
1991	4,427,935.10	3,076,830	3,615,796	590,742	3.22	183,460
1992	1,388,178.93	943,395	1,108,649	210,121	3.41	61,619
1993	1,578,426.49	1,049,399	1,233,221	266,284	3.59	74,174
1994	2,064,494.94	1,341,999	1,577,076	384,194	3.77	101,908
1995	2,748,823.75	1,745,318	2,051,044	560,339	3.95	141,858
1996	2,540,936.15	1,576,052	1,852,128	561,761	4.12	136,350
1997	3,357,836.30	2,031,197	2,387,000	802,944	4.29	187,166
1998	2,583,207.25	1,521,754	1,788,318	665,729	4.46	149,267
1999	996,866.28	570,326	670,229	276,794	4.63	59,783
2000	723,026.61	401,273	471,564	215,311	4.79	44,950
2001	1,188,687.75	637,622	749,314	379,939	4.95	76,755
2002	1,817,510.55	938,150	1,102,485	624,150	5.11	122,143
2003	2,344,957.97	1,159,545	1,362,661	865,049	5.26	164,458
2004	7,709,564.84	3,624,397	4,259,279	3,064,808	5.41	566,508
2005	7,303,350.15	3,232,499	3,798,733	3,139,450	5.56	564,649
2006	3,320,861.24	1,357,897	1,595,759	1,559,059	5.73	272,087
2007	12,103,489.58	4,439,844	5,217,567	6,280,748	5.93	1,059,148
2008	11,493,290.67	3,607,842	4,239,824	6,678,802	6.16	1,084,221
2009	8,666,033.52	2,141,087	2,516,139	5,716,593	6.43	889,050
2010	5,595,959.49	917,729	1,078,487	4,237,675	6.71	631,546
2011	7,395,867.89	450,863	529,840	6,496,234	7.00	928,033
	102,791,246.74	45,660,262	53,372,675	44,279,009		7,748,168

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 5.7 7.54



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 UTAH MINING

ACCOUNT 399.46 LONGWALL EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTERIM SURVIVOR CURVE.. IOWA 10-L4						
PROBABLE RETIREMENT YEAR.. 12-2019						
NET SALVAGE PERCENT.. +5						
1987	13,596.84	12,917	12,917			
1989	13,220.32	12,559	12,559			
1993	213,713.28	192,876	203,028			
1998	97,290.00	80,133	92,426			
2002	78,255.00	58,953	69,351	4,991	2.07	2,411
2006	87,931.64	45,526	53,556	29,979	4.50	6,662
2010	17,361,282.00	2,798,569	3,292,180	13,201,038	7.34	1,798,507
2011	14,481,533.28	840,856	989,166	12,768,291	7.68	1,662,538
	32,346,822.36	4,042,389	4,725,183	26,004,298		3,470,118
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						7.5 10.73

PACIFICORP  
 UTAH MINING

ACCOUNT 399.51 VEHICLES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTERIM SURVIVOR CURVE.. IOWA 14-L2.5						
PROBABLE RETIREMENT YEAR.. 12-2019						
NET SALVAGE PERCENT.. +5						
1978	10,702.75	9,347	10,168			
1986	23,647.00	18,662	21,837	628	2.37	265
1994	15,806.27	10,917	12,775	2,241	3.80	590
1996	42,743.91	28,695	33,577	7,030	4.06	1,732
1997	79,321.53	52,590	61,538	13,817	4.16	3,321
1998	75,602.04	49,509	57,933	13,889	4.25	3,268
2001	91,344.21	56,104	65,650	21,127	4.68	4,514
2003	114,023.40	63,789	74,643	33,679	5.25	6,415
2004	141,051.56	73,667	86,202	47,797	5.61	8,520
2005	296,799.45	141,913	166,059	115,900	6.00	19,317
2006	64,046.84	27,390	32,051	28,793	6.40	4,499
2007	227,934.52	84,707	99,120	117,418	6.77	17,344
2009	8,500.00	2,029	2,374	5,701	7.36	775
	1,191,523.48	619,319	723,927	408,020		70,560
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						5.8 5.92

PACIFICORP  
 UTAH MINING

ACCOUNT 399.52 HEAVY CONSTRUCTION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTERIM SURVIVOR CURVE.. IOWA 20-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2019						
NET SALVAGE PERCENT.. +5						
1975	85,933.37	80,943	81,637			
1979	197,536.35	176,118	187,660			
1981	72,078.31	62,723	68,474			
1988	202,211.96	160,068	189,766	2,335	3.33	701
1989	117,539.46	91,447	108,413	3,249	3.61	900
1991	140,674.46	105,201	124,719	8,922	4.22	2,114
1993	134,238.09	95,710	113,467	14,059	4.89	2,875
1998	85,282.92	52,494	62,233	18,786	6.39	2,940
2002	1,197,271.88	625,358	741,383	396,025	7.14	55,466
2004	485,116.97	224,670	266,354	194,507	7.38	26,356
2005	167,190.39	71,603	84,888	73,943	7.48	9,885
2006	62.19	24	28	31	7.56	4
2007	1,584,053.22	543,206	643,989	860,862	7.63	112,826
2008	356,892.00	103,308	122,475	216,572	7.69	28,163
2009	10,801.15	2,452	2,907	7,354	7.74	950
2010	299,000.00	44,834	53,152	230,898	7.79	29,640
2011	852,513.00	46,779	55,458	754,429	7.83	96,351
	5,988,395.72	2,486,938	2,907,003	2,781,973		369,171

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 7.5 6.16

PACIFICORP  
UTAH MINING

ACCOUNT 399.6 MISCELLANEOUS EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTERIM SURVIVOR CURVE.. IOWA 13-L1.5						
PROBABLE RETIREMENT YEAR.. 12-2019						
NET SALVAGE PERCENT.. +1						
1977	10,382.40	9,338	10,279			
1978	735.76	653	728			
1981	17,510.85	14,962	17,336			
1982	20,334.76	17,127	20,033	98	1.94	51
1984	8,296.07	6,785	7,936	277	2.26	123
1985	1,339.75	1,079	1,262	64	2.42	26
1986	21,450.60	16,989	19,871	1,365	2.60	525
1987	29,317.99	22,840	26,715	2,310	2.77	834
1988	3,287.74	2,518	2,945	310	2.94	105
1989	59,161.68	44,503	52,054	6,516	3.12	2,088
1990	34,249.77	25,287	29,577	4,330	3.30	1,312
1991	47,327.12	34,319	40,142	6,712	3.47	1,934
1992	91,411.41	65,010	76,040	14,457	3.65	3,961
1993	54,067.43	37,713	44,112	9,415	3.82	2,465
1994	108,938.24	74,491	87,129	20,720	3.99	5,193
1995	16,357.78	10,968	12,829	3,365	4.15	811
1996	717.20	472	552	158	4.30	37
1997	57,620.37	37,103	43,398	13,646	4.45	3,067
1998	6,016.29	3,798	4,442	1,514	4.58	331
1999	25,248.21	15,592	18,237	6,759	4.71	1,435
2000	118,189.45	71,226	83,311	33,697	4.84	6,962
2001	125,526.78	73,646	86,141	38,131	4.97	7,672
2002	109,973.90	62,473	73,072	35,802	5.11	7,006
2003	19,114.98	10,413	12,180	6,744	5.28	1,277
2004	154,998.52	80,077	93,663	59,786	5.47	10,930
2005	113,216.30	54,629	63,898	48,186	5.69	8,469
2006	147,349.01	64,833	75,833	70,043	5.95	11,772
2007	342,502.97	133,186	155,783	183,295	6.23	29,421
2008	181,859.60	59,644	69,763	110,278	6.52	16,914
2009	150,152.22	38,257	44,748	103,903	6.81	15,257
2010	114,281.30	19,232	22,495	90,643	7.08	12,803
2011	140,442.57	8,712	10,190	128,848	7.33	17,578
	2,331,379.02	1,117,875	1,306,694	1,001,371		170,359

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 5.9 7.31

PACIFICORP  
 UTAH MINING

ACCOUNT 399.61 COMPUTER EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTERIM SURVIVOR CURVE.. IOWA 9-S2						
PROBABLE RETIREMENT YEAR.. 12-2019						
NET SALVAGE PERCENT.. 0						
1988	6,295.31	6,295	6,295			
1992	730.72	731	731			
1993	30,113.01	30,113	30,113			
1995	24,094.34	23,372	24,094			
1996	5,667.26	5,371	5,667			
1997	68,924.52	63,717	68,925			
2002	11,006.08	8,450	10,778	228	2.09	109
2003	104,437.08	75,542	96,352	8,085	2.49	3,247
2004	35,795.75	24,102	30,741	5,055	2.94	1,719
2005	14,424.48	8,873	11,317	3,107	3.46	898
2006	24,433.75	13,404	17,097	7,337	4.04	1,816
2007	2,872.72	1,360	1,735	1,138	4.67	244
2008	32,886.01	12,724	16,229	16,657	5.34	3,119
2010	4,311.79	794	1,013	3,299	6.60	500
2011	26,413.05	1,740	2,219	24,194	7.09	3,412
	392,405.87	276,588	323,306	69,100		15,064

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 4.6 3.84

PACIFICORP  
UTAH MINING

ACCOUNT 399.7 MINE DEVELOPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 12-2019						
NET SALVAGE PERCENT.. 0						
1977	3,092,402.00	2,510,288	2,934,297	158,105	8.00	19,763
1978	173,221.50	139,830	163,449	9,772	8.00	1,222
1980	90,539.71	72,203	84,399	6,141	8.00	768
1981	565,921.18	448,328	524,054	41,867	8.00	5,233
1982	341,982.04	269,027	314,468	27,514	8.00	3,439
1983	152,076.66	118,744	138,801	13,276	8.00	1,660
1984	562,451.52	435,703	509,297	53,155	8.00	6,644
1985	2,472,714.71	1,899,342	2,220,157	252,558	8.00	31,570
1986	237,405.73	180,711	211,235	26,171	8.00	3,271
1987	166,668.12	125,643	146,865	19,803	8.00	2,475
1988	533,819.13	398,245	465,512	68,307	8.00	8,538
1989	95,224.56	70,247	82,112	13,113	8.00	1,639
1990	5,949,451.11	4,336,019	5,068,410	881,041	8.00	110,130
1991	69,911.74	50,288	58,782	11,130	8.00	1,391
1992	1,583,720.54	1,123,000	1,312,684	271,037	8.00	33,880
1993	812,141.89	566,964	662,729	149,413	8.00	18,677
1994	202,882.08	139,232	162,750	40,132	8.00	5,016
1995	1,410,463.63	949,905	1,110,352	300,112	8.00	37,514
1996	718,856.00	474,136	554,222	164,634	8.00	20,579
1997	262,205.73	168,976	197,518	64,688	8.00	8,086
2000	1,936,666.90	1,142,130	1,335,046	601,621	8.00	75,203
2001	461,088.59	261,700	305,903	155,186	8.00	19,398
2003	1,202,837.81	619,642	724,305	478,533	8.00	59,817
2004	7,598,353.17	3,676,615	4,297,627	3,300,726	8.00	412,591
2005	982,952.73	440,638	515,066	467,887	8.00	58,486
2006	3,262,809.52	1,329,301	1,553,831	1,708,979	8.00	213,622
2007	603,960.51	217,426	254,151	349,810	8.00	43,726
2008	1,297,054.18	394,758	461,436	835,618	8.00	104,452
2009	708,655.31	168,731	197,231	511,424	8.00	63,928
2010	598,202.61	94,450	110,404	487,799	8.00	60,975
2011	268,235.98	15,778	18,443	249,793	8.00	31,224
	38,414,876.89	22,838,000	26,695,536	11,719,341		1,464,917

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 8.0 3.81



## APPENDIX





PACIFICORP

SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE PERCENT, ORIGINAL COST, BOOK DEPRECIATION RESERVE  
AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO PROJECTED PLANT AND RESERVE BALANCES AS OF DECEMBER 31, 2013

ACCOUNT (1)	PROBABLE RETIREMENT DATE (2)	SURVIVOR CURVE (3)	NET SALVAGE PERCENT (4)	ORIGINAL COST (5)	BOOK DEPRECIATION RESERVE (6)	FUTURE ACCRUALS (7)	CALCULATED ANNUAL ACCRUAL AMOUNT (8)	ANNUAL ACCRUAL RATE (9)	COMPOSITE REMAINING LIFE (10)
<b>STEAM PRODUCTION PLANT</b>									
<b>BLUNDELL</b>									
310.20 Land Rights	12-2037	SQUARE	0	35,883,106.87	20,584,075	15,299,032	637,460	1.78	24.0
311.00 Structures and Improvements	12-2037	90-R2	(4)	7,987,766.88	4,276,197	4,031,081	174,085	2.18	23.2
312.00 Boiler Plant Equipment	12-2037	60-L1	(4)	32,138,163.44	13,924,624	19,499,066	904,045	2.81	21.6
314.00 Turbogenerator Units	12-2037	55-L1	(6)	31,553,409.38	12,688,031	20,758,583	979,401	3.10	21.2
315.00 Accessory Electric Equipment	12-2037	75-R2.5	(3)	7,466,709.87	3,513,914	4,176,797	180,669	2.42	23.1
316.00 Miscellaneous Power Plant Equipment	12-2037	40-O1	(5)	1,201,253.01	451,696	809,620	41,782	3.48	19.4
TOTAL BLUNDELL				116,230,409.45	55,438,537	64,574,179	2,917,442	2.51	
<b>CARBON</b>									
311.00 Structures and Improvements	04-2015	90-R2	(48)	15,307,552.93	9,693,112	12,962,066	9,745,917	63.67	1.3
312.00 Boiler Plant Equipment	04-2015	60-L1	(47)	69,815,616.05	40,243,870	62,385,086	47,039,905	67.38	1.3
314.00 Turbogenerator Units	04-2015	55-L1	(47)	27,988,926.58	15,994,149	25,149,573	18,973,875	67.79	1.3
315.00 Accessory Electric Equipment	04-2015	75-R2.5	(47)	6,186,681.77	3,480,290	5,614,132	4,228,338	68.35	1.3
316.00 Miscellaneous Power Plant Equipment	04-2015	40-O1	(47)	785,531.90	328,527	826,205	626,361	79.74	1.3
TOTAL CARBON				120,084,309.23	69,739,948	106,937,062	80,614,396	67.13	
<b>CHOLLA</b>									
310.20 Land Rights	12-2042	SQUARE	0	1,201,891.85	192,136	1,009,756	34,819	2.90	29.0
311.00 Structures and Improvements	12-2042	90-R2	(7)	59,529,735.65	24,072,016	39,624,801	1,432,099	2.41	27.7
312.00 Boiler Plant Equipment	12-2042	60-L1	(6)	338,609,787.76	99,758,105	259,168,270	10,275,967	3.03	25.2
314.00 Turbogenerator Units	12-2042	55-L1	(8)	67,254,416.97	24,441,039	48,193,731	2,007,513	2.98	24.0
315.00 Accessory Electric Equipment	12-2042	75-R2.5	(5)	66,300,088.91	26,976,121	42,638,972	1,564,911	2.36	27.2
316.00 Miscellaneous Power Plant Equipment	12-2042	40-O1	(7)	4,007,073.96	1,413,431	2,874,138	134,348	3.35	21.4
TOTAL CHOLLA				536,902,995.10	176,852,848	393,509,668	15,449,657	2.88	
<b>COLSTRIP</b>									
311.00 Structures and Improvements	12-2046	90-R2	(8)	58,645,567.13	33,613,392	29,723,821	961,694	1.64	30.9
312.00 Boiler Plant Equipment	12-2046	60-L1	(7)	117,788,667.31	63,468,716	62,565,158	2,392,258	2.03	26.2
314.00 Turbogenerator Units	12-2046	55-L1	(9)	34,006,214.12	15,418,659	21,648,114	821,944	2.42	26.3
315.00 Accessory Electric Equipment	12-2046	75-R2.5	(5)	8,893,886.22	5,325,889	4,012,692	133,722	1.50	30.0
316.00 Miscellaneous Power Plant Equipment	12-2046	40-O1	(8)	2,124,534.92	1,027,618	1,266,880	55,221	2.60	22.9
TOTAL COLSTRIP				221,458,869.70	118,854,274	119,216,665	4,364,839	1.97	
<b>CRAIG</b>									
311.00 Structures and Improvements	12-2034	90-R2	(7)	36,504,160.20	23,021,290	16,038,161	796,185	2.18	20.1
312.00 Boiler Plant Equipment	12-2034	60-L1	(6)	102,174,076.66	47,543,796	60,760,725	3,227,313	3.16	18.8
314.00 Turbogenerator Units	12-2034	55-L1	(7)	27,213,964.86	11,008,506	18,110,436	964,295	3.54	18.8
315.00 Accessory Electric Equipment	12-2034	75-R2.5	(5)	16,744,309.76	10,770,406	6,811,119	344,121	2.06	19.8
316.00 Miscellaneous Power Plant Equipment	12-2034	40-O1	(7)	1,646,012.04	902,723	858,510	52,063	3.16	16.5
TOTAL CRAIG				184,282,523.92	93,246,721	102,578,951	5,383,977	2.92	

PACIFICORP

SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE PERCENT, ORIGINAL COST, BOOK DEPRECIATION RESERVE  
AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO PROJECTED PLANT AND RESERVE BALANCES AS OF DECEMBER 31, 2013

ACCOUNT (1)	PROBABLE RETIREMENT DATE (2)	SURVIVOR CURVE (3)	NET SALVAGE PERCENT (4)	ORIGINAL COST (5)	BOOK DEPRECIATION RESERVE (6)	FUTURE ACCRUALS (7)	CALCULATED ANNUAL ACCRUAL AMOUNT (8)	ANNUAL ACCRUAL RATE (9)	COMPOSITE REMAINING LIFE (10)
<b>DAVE JOHNSTON</b>									
310.20 Land Rights	12-2027	SQUARE	0	99,970.26	67,143	32,827	2,345	2.35	14.0
311.00 Structures and Improvements	12-2027	90-R2	(4)	151,253,466.81	40,855,770	116,447,835	8,423,695	5.57	13.8
312.00 Boiler Plant Equipment	12-2027	60-L1	(4)	688,471,036.60	184,853,317	531,156,561	39,361,986	5.72	13.5
314.00 Turbogenerator Units	12-2027	55-L1	(5)	98,128,001.58	40,338,840	62,695,562	4,778,903	4.87	13.1
315.00 Accessory Electric Equipment	12-2027	75-R2.5	(4)	60,114,470.64	14,695,475	47,823,574	3,462,617	5.76	13.8
316.00 Miscellaneous Power Plant Equipment	12-2027	40-O1	(5)	8,382,702.84	2,309,705	6,492,133	513,652	6.13	12.6
TOTAL DAVE JOHNSTON				1,006,449,648.73	283,120,250	764,648,492	56,543,198	5.62	
<b>GADSBY</b>									
311.00 Structures and Improvements	12-2022	90-R2	(13)	15,146,477.80	15,954,223	1,161,297	129,988	0.86	8.9
312.00 Boiler Plant Equipment	12-2022	60-L1	(13)	37,667,118.15	38,303,661	4,260,183	485,382	1.29	8.8
314.00 Turbogenerator Units	12-2022	55-L1	(13)	19,044,013.52	18,819,898	2,699,837	305,875	1.61	8.8
315.00 Accessory Electric Equipment	12-2022	75-R2.5	(13)	7,776,019.36	6,439,817	2,347,085	262,303	3.37	8.9
316.00 Miscellaneous Power Plant Equipment	12-2022	40-O1	(12)	438,918.46	407,227	84,362	10,075	2.30	8.4
TOTAL GADSBY				80,072,547.29	79,924,826	10,552,764	1,193,623	1.49	
<b>HAYDEN</b>									
311.00 Structures and Improvements	12-2030	90-R2	(5)	17,496,937.91	4,861,161	13,510,624	807,720	4.62	16.7
312.00 Boiler Plant Equipment	12-2030	60-L1	(5)	55,025,072.94	30,129,829	27,646,498	1,762,622	3.20	15.7
314.00 Turbogenerator Units	12-2030	55-L1	(6)	9,132,027.11	4,307,610	5,372,339	343,218	3.76	15.7
315.00 Accessory Electric Equipment	12-2030	75-R2.5	(5)	2,506,150.48	1,898,212	733,246	45,520	1.82	16.1
316.00 Miscellaneous Power Plant Equipment	12-2030	40-O1	(6)	1,157,786.57	685,712	541,542	38,040	3.29	14.2
TOTAL HAYDEN				85,317,975.01	41,882,524	47,804,249	2,997,120	3.51	
<b>HUNTER</b>									
310.20 Land Rights	12-2042	SQUARE	0	246,337.54	135,616	110,722	3,818	1.55	29.0
311.00 Structures and Improvements	12-2042	90-R2	(8)	205,687,039.72	117,179,423	104,962,580	3,848,405	1.87	27.3
312.00 Boiler Plant Equipment	12-2042	60-L1	(7)	702,626,566.22	249,338,410	502,472,016	20,080,126	2.86	25.0
314.00 Turbogenerator Units	12-2042	55-L1	(8)	222,126,262.00	63,972,682	175,923,681	7,018,485	3.16	25.1
315.00 Accessory Electric Equipment	12-2042	75-R2.5	(6)	97,810,676.69	54,663,452	49,015,865	1,836,981	1.88	26.7
316.00 Miscellaneous Power Plant Equipment	12-2042	40-O1	(8)	3,507,125.69	1,592,996	2,194,700	105,228	3.00	20.9
TOTAL HUNTER				1,232,004,007.86	486,882,579	834,679,564	32,893,043	2.67	
<b>HUNTINGTON</b>									
311.00 Structures and Improvements	12-2036	90-R2	(8)	115,994,871.79	62,744,202	62,530,260	2,836,862	2.45	22.0
312.00 Boiler Plant Equipment	12-2036	60-L1	(6)	536,092,514.46	146,899,179	421,358,886	19,882,251	3.71	21.2
314.00 Turbogenerator Units	12-2036	55-L1	(6)	120,883,824.42	43,276,026	87,278,504	4,277,694	3.54	20.4
315.00 Accessory Electric Equipment	12-2036	75-R2.5	(6)	46,144,673.91	20,405,865	28,507,489	1,294,185	2.80	22.0
316.00 Miscellaneous Power Plant Equipment	12-2036	40-O1	(7)	2,628,590.18	859,141	1,953,450	104,547	3.98	18.7
TOTAL HUNTINGTON				821,744,474.76	274,184,413	601,628,589	28,395,539	3.46	
<b>JAMES RIVER</b>									
311.00 Structures and Improvements	12-2016	90-R2	(1)	5,711,884.85	4,976,076	792,928	285,193	4.64	3.0
312.00 Boiler Plant Equipment	12-2016	60-L1	(1)	5,717,447.08	4,973,658	800,964	270,596	4.73	3.0
314.00 Turbogenerator Units	12-2016	55-L1	(1)	18,302,388.07	15,906,157	2,579,255	871,330	4.76	3.0
315.00 Accessory Electric Equipment	12-2016	75-R2.5	(1)	4,287,195.19	3,727,454	602,613	201,543	4.70	3.0
TOTAL JAMES RIVER				34,018,915.19	29,583,345	4,775,760	1,608,662	4.73	

PACIFICORP

SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE PERCENT, ORIGINAL COST, BOOK DEPRECIATION RESERVE  
AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO PROJECTED PLANT AND RESERVE BALANCES AS OF DECEMBER 31, 2013

ACCOUNT (1)	PROBABLE RETIREMENT DATE (2)	SURVIVOR CURVE (3)	NET SALVAGE PERCENT (4)	ORIGINAL COST (5)	BOOK DEPRECIATION RESERVE (6)	FUTURE ACCRUALS (7)	CALCULATED ANNUAL ACCRUAL AMOUNT (8)	ANNUAL ACCRUAL RATE (9)	COMPOSITE REMAINING LIFE (10)
<b>JIM BRIDGER</b>									
310.20 Land Rights	12-2037	SQUARE	0	281,111.10	184,765	96,346	4,014	1.43	24.0
311.00 Structures and Improvements	12-2037	90-R2	(9)	139,335,557.25	90,265,443	61,610,314	2,698,173	1.94	22.8
312.00 Boiler Plant Equipment	12-2037	60-L1	(8)	695,882,280.73	307,394,430	444,158,433	20,897,500	3.00	21.3
314.00 Turbogenerator Units	12-2037	55-L1	(9)	212,082,398.67	74,376,801	156,793,014	7,322,037	3.45	21.4
315.00 Accessory Electric Equipment	12-2037	75-R2.5	(7)	58,392,863.58	36,615,555	25,864,809	1,153,665	1.98	22.4
316.00 Miscellaneous Power Plant Equipment	12-2037	40-O1	(8)	3,580,470.80	1,775,365	2,091,543	113,117	3.16	18.5
TOTAL JIM BRIDGER				1,109,554,682.13	510,612,359	690,614,459	32,188,506	2.90	
<b>NAUGHTON</b>									
310.20 Land Rights	12-2029	SQUARE	0	15,015.87	11,457	3,559	222	1.48	16.0
311.00 Structures and Improvements	12-2029	90-R2	(5)	113,466,831.51	41,764,474	77,375,699	4,914,720	4.33	15.7
312.00 Boiler Plant Equipment	12-2029	60-L1	(5)	516,727,023.29	154,374,488	388,188,886	25,403,539	4.92	15.3
314.00 Turbogenerator Units	12-2029	55-L1	(6)	77,841,079.96	33,781,184	48,730,361	3,273,322	4.21	14.9
315.00 Accessory Electric Equipment	12-2029	75-R2.5	(4)	61,140,202.31	14,186,201	49,399,609	3,132,974	5.12	15.8
316.00 Miscellaneous Power Plant Equipment	12-2029	40-O1	(6)	1,941,066.52	671,808	1,385,723	99,790	5.14	13.9
TOTAL NAUGHTON				771,131,219.46	244,789,612	565,083,837	36,824,567	4.78	
<b>WYODAK</b>									
310.20 Land Rights	12-2039	SQUARE	0	164,796.80	91,734	73,063	2,810	1.71	26.0
311.00 Structures and Improvements	12-2039	90-R2	(6)	50,999,493.55	27,794,955	26,264,508	1,064,464	2.09	24.7
312.00 Boiler Plant Equipment	12-2039	60-L1	(5)	303,169,721.65	91,605,875	226,722,333	9,781,965	3.23	23.2
314.00 Turbogenerator Units	12-2039	55-L1	(7)	62,805,875.16	21,691,304	45,510,982	2,029,015	3.23	22.4
315.00 Accessory Electric Equipment	12-2039	75-R2.5	(4)	27,951,228.60	12,013,143	17,056,135	693,062	2.48	24.6
316.00 Miscellaneous Power Plant Equipment	12-2039	40-O1	(6)	1,195,691.48	233,754	1,033,679	48,972	4.10	21.1
TOTAL WYODAK				446,286,807.24	153,430,765	316,660,700	13,620,288	3.05	
<b>TOTAL DEPRECIABLE STEAM PRODUCTION PLANT</b>									
				<b>6,765,539,384.67</b>	<b>2,618,543,001</b>	<b>4,623,264,939</b>	<b>314,994,857</b>	<b>4.66</b>	
310.30 Water Rights									
Carbon				865,460.63	0	0			
Dave Johnston				9,700,996.61	0	0			
Gadsby				8,138.01	0	0			
Hunter				24,271,831.30	0	0			
Huntington				1,471,639.00	0	0			
JimBridger				171,270.00	0	0			
Naughton				690.97	0	0			
Wyodak				13,496.80	0	0			
Total Account 310.30 Water Rights				36,503,523.32	0	0			
<b>TOTAL STEAM PRODUCTION PLANT</b>									
				<b>6,802,042,907.99</b>	<b>2,618,543,001</b>	<b>4,623,264,939</b>	<b>314,994,857</b>	<b>4.63</b>	

PACIFICORP

SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE PERCENT, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO PROJECTED PLANT AND RESERVE BALANCES AS OF DECEMBER 31, 2013

ACCOUNT (1)	PROBABLE RETIREMENT DATE (2)	SURVIVOR CURVE (3)	NET SALVAGE PERCENT (4)	ORIGINAL COST (5)	BOOK DEPRECIATION RESERVE (6)	FUTURE ACCRUALS (7)	CALCULATED ANNUAL ACCRUAL AMOUNT (8)	ANNUAL ACCRUAL RATE (9)	COMPOSITE REMAINING LIFE (10)
<b>HYDRAULIC PRODUCTION PLANT</b>									
<b>ASHTON/ST. ANTHONY</b>									
330.20 Land Rights	12-2027	SQUARE	0	28,698.78	17,490	11,210	801	2.79	14.0
331.00 Structures and Improvements	12-2027	120-R1.5	(2)	1,173,118.14	658,832	537,749	39,108	3.33	13.8
332.00 Reservoirs, Dams and Waterways	12-2027	120-R2	(1)	29,573,678.59	4,432,744	25,436,671	1,830,162	6.19	13.9
333.00 Waterwheels, Turbines and Generators	12-2027	90-L1.5	(2)	2,431,402.09	1,418,805	1,061,225	78,004	3.21	13.6
334.00 Accessory Electric Equipment	12-2027	70-L0	(3)	1,358,678.42	731,892	667,547	51,201	3.77	13.0
335.00 Miscellaneous Power Plant Equipment	12-2027	75-R0.5	(1)	8,518.80	5,433	3,171	240	2.82	13.2
336.00 Roads, Railroads and Bridges	12-2027	120-R1.5	(5)	732.06	607	162	12	1.64	13.5
TOTAL ASHTON/ST. ANTHONY							1,999,528	5.78	
<b>BEAR RIVER</b>									
330.20 Land Rights	12-2033	SQUARE	0	5,879.43	4,277	1,602	81	1.38	19.8
331.00 Structures and Improvements	12-2033	120-R1.5	(3)	4,638,270.52	2,007,192	2,770,227	143,190	3.09	19.3
332.00 Reservoirs, Dams and Waterways	12-2033	120-R2	(2)	28,903,985.30	10,762,348	18,719,717	956,665	3.31	19.6
333.00 Waterwheels, Turbines and Generators	12-2033	90-L1.5	(4)	10,637,089.12	3,889,088	7,173,485	372,788	3.50	19.2
334.00 Accessory Electric Equipment	12-2033	70-L0	(4)	4,042,608.89	1,417,216	2,787,097	153,325	3.79	18.2
335.00 Miscellaneous Power Plant Equipment	12-2033	75-R0.5	(1)	80,931.81	40,813	40,928	2,213	2.73	18.5
336.00 Roads, Railroads and Bridges	12-2033	120-R1.5	(3)	594,627.69	272,694	339,773	17,478	2.94	19.4
TOTAL BEAR RIVER							1,645,740	3.37	
<b>BEND</b>									
331.00 Structures and Improvements	12-2016	120-R1.5	0	56,572.82	53,044	3,529	1,180	2.09	3.0
332.00 Reservoirs, Dams and Waterways	12-2016	120-R2	0	530,917.02	250,220	280,697	93,670	17.64	3.0
333.00 Waterwheels, Turbines and Generators	12-2016	90-L1.5	(1)	94,984.56	76,714	19,220	6,454	6.79	3.0
334.00 Accessory Electric Equipment	12-2016	70-L0	0	614,724.52	550,630	64,095	21,715	3.53	3.0
335.00 Miscellaneous Power Plant Equipment	12-2016	75-R0.5	0	15,205.65	13,680	1,526	514	3.38	3.0
336.00 Roads, Railroads and Bridges	12-2016	120-R1.5	0	172.45	173	(1)	0	0.00	0.0
TOTAL BEND							123,533	9.41	
<b>BIG FORK</b>									
331.00 Structures and Improvements	12-2053	120-R1.5	(5)	603,481.95	307,346	326,310	8,525	1.41	38.3
332.00 Reservoirs, Dams and Waterways	12-2053	120-R2	(4)	4,681,574.38	2,530,635	2,338,202	60,407	1.29	38.7
333.00 Waterwheels, Turbines and Generators	12-2053	90-L1.5	(8)	1,488,399.02	796,212	811,259	21,795	1.46	37.2
334.00 Accessory Electric Equipment	12-2053	70-L0	(8)	295,205.77	171,099	147,723	4,475	1.52	33.0
336.00 Roads, Railroads and Bridges	12-2053	120-R1.5	(4)	231,345.98	51,327	189,273	4,932	2.13	38.4
TOTAL BIG FORK							100,134	1.37	
<b>CONDIT</b>									
330.20 Land Rights		FULLY ACCRUED			8				
330.40 Flood Rights		FULLY ACCRUED			138				
331.00 Structures and Improvements		FULLY ACCRUED			32,505				
332.00 Reservoirs, Dams and Waterways		FULLY ACCRUED			4,115				
333.00 Waterwheels, Turbines and Generators		FULLY ACCRUED			(6,022)				
334.00 Accessory Electric Equipment		FULLY ACCRUED			7,782				
335.00 Miscellaneous Power Plant Equipment		FULLY ACCRUED			258				
336.00 Roads, Railroads and Bridges		FULLY ACCRUED			3,014				
TOTAL CONDIT							41,798		

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(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
ACCOUNT	PROBABLE RETIREMENT DATE	SURVIVOR CURVE	NET SALVAGE PERCENT	ORIGINAL COST	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	ACCURUAL RATE	COMPOSITE REMAINING LIFE
<b>CUTLER</b>									
330.30	12-2024	SQUARE	0	4,818.31	3,167	1,651	150	3.11	11.0
330.40	12-2024	SQUARE	0	90,968.42	57,634	33,334	3,031	3.33	11.0
331.00	12-2024	120-R1.5	(1)	3,948,380.27	1,819,451	2,168,413	199,880	5.06	10.8
332.00	12-2024	120-R2	(1)	7,511,397.60	3,503,104	4,083,408	376,502	5.01	10.8
333.00	12-2024	90-L1.5	(1)	11,967,826.22	2,707,080	9,380,424	859,713	7.18	10.6
334.00	12-2024	70-L0	(2)	2,534,260.56	630,968	1,953,978	184,817	7.29	10.6
335.00	12-2024	75-R0.5	(1)	12,376.95	6,586	5,915	560	4.52	10.6
336.00	12-2024	120-R1.5	(1)	569,198.54	294,647	280,244	25,849	4.54	10.8
				26,639,226.87	9,022,637	17,907,367	1,650,502	6.20	
<b>TOTAL CUTLER</b>									
<b>EAGLE POINT</b>									
330.20	12-2025	SQUARE	0	12,122.48	12,140	(18)	0	-	-
331.00	12-2025	120-R1.5	(1)	137,764.98	117,799	21,344	1,800	1.31	11.9
332.00	12-2025	120-R2	(1)	1,222,846.07	1,052,595	182,480	15,337	1.25	11.9
333.00	12-2025	90-L1.5	(4)	247,700.95	248,557	9,052	765	0.31	11.8
334.00	12-2025	70-L0	(2)	96,830.29	68,937	29,830	2,592	2.68	11.5
336.00	12-2025	120-R1.5	(1)	105,338.24	69,387	37,005	3,118	2.96	11.9
				1,822,603.01	1,569,415	279,693	23,612	1.30	
<b>TOTAL EAGLE POINT</b>									
<b>FOUNTAIN GREEN</b>									
331.00		FULLY ACCRUED			0				
332.00		FULLY ACCRUED			(88,602)				
333.00		FULLY ACCRUED			0				
334.00		FULLY ACCRUED			(66,738)				
336.00		FULLY ACCRUED			(155,340)				
<b>TOTAL FOUNTAIN GREEN</b>									
<b>GRANITE</b>									
331.00	12-2030	120-R1.5	(2)	532,427.64	150,109	392,967	23,538	4.42	16.7
332.00	12-2030	120-R2	(1)	3,759,568.18	1,522,740	2,274,424	135,424	3.60	16.8
333.00	12-2030	90-L1.5	(4)	715,247.30	386,371	357,486	21,901	3.06	16.3
334.00	12-2030	70-L0	(3)	206,747.71	95,699	117,251	7,498	3.63	15.6
335.00	12-2030	75-R0.5	(2)	1,385.35	870	543	34	2.45	16.0
				5,215,376.18	2,155,769	3,142,671	188,395	3.61	
<b>TOTAL GRANITE</b>									
<b>KLAMATH RIVER</b>									
330.20	12-2020	SQUARE	0	638,992.96	324,812	314,181	44,883	7.02	7.0
330.40	12-2020	SQUARE	0	252,509.75	159,303	93,207	13,315	5.27	7.0
331.00	12-2020	120-R1.5	(1)	897,708.24	416,563	490,122	70,648	7.87	6.9
332.00	12-2020	120-R2	(1)	11,715,921.25	7,128,396	4,704,684	678,026	5.79	6.9
333.00	12-2020	90-L1.5	(3)	277,224.64	176,641	108,900	16,198	5.84	6.7
334.00	12-2020	70-L0	(1)	836,614.03	372,124	472,856	69,633	8.32	6.8
335.00	12-2020	75-R0.5	(1)	60,488.69	32,834	28,260	4,184	6.92	6.8
336.00	12-2020	120-R1.5	(1)	239,834.16	118,851	123,382	17,779	7.41	6.9
				14,919,293.72	8,729,524	6,335,592	914,666	6.13	
<b>TOTAL KLAMATH RIVER</b>									

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ACCOUNT (1)	PROBABLE RETIREMENT DATE (2)	SURVIVOR CURVE (3)	NET SALVAGE PERCENT (4)	ORIGINAL COST (5)	BOOK DEPRECIATION RESERVE (6)	FUTURE ACCRUALS (7)	CALCULATED ANNUAL ACCRUAL AMOUNT (8)	ANNUAL ACCRUAL RATE (9)	COMPOSITE REMAINING LIFE (10)
<b>KLAMATH RIVER - ACCELERATED</b>									
330.20 Land Rights	12-2019	SQUARE	0	40,941.30	27,541	13,400	2,233	5.45	6.0
330.40 Flood Rights	12-2019	SQUARE	0	1,029.50	693	336	56	5.44	6.0
331.00 Structures and Improvements	12-2019	SQUARE	0	13,695,979.66	6,865,756	6,830,224	1,138,372	8.31	6.0
332.00 Reservoirs, Dams and Waterways	12-2019	SQUARE	0	34,075,662.46	19,525,414	14,550,248	2,425,041	7.12	6.0
333.00 Waterwheels, Turbines and Generators	12-2019	SQUARE	0	17,786,161.61	9,429,826	8,356,336	1,392,722	7.83	6.0
334.00 Accessory Electric Equipment	12-2019	SQUARE	0	16,047,648.01	7,100,268	8,947,380	1,491,231	9.29	6.0
335.00 Miscellaneous Power Plant Equipment	12-2019	SQUARE	0	173,066.89	106,244	66,823	11,137	6.44	6.0
336.00 Roads, Railroads and Bridges	12-2019	SQUARE	0	2,547,856.13	1,404,940	1,142,916	190,487	7.48	6.0
TOTAL KLAMATH RIVER ACCELERATED									
				84,368,345.56	44,460,682	39,907,663	6,651,279	7.88	
<b>LAST CHANCE</b>									
331.00 Structures and Improvements	12-2025	120-R1.5	(1)	446,366.87	268,639	182,192	15,406	3.45	11.8
332.00 Reservoirs, Dams and Waterways	12-2025	120-R2	(1)	956,229.40	507,785	458,007	38,512	4.03	11.9
333.00 Waterwheels, Turbines and Generators	12-2025	90-L1.5	(2)	1,060,034.98	665,930	415,306	35,563	3.35	11.7
334.00 Accessory Electric Equipment	12-2025	70-L0	(2)	257,823.55	114,907	148,073	12,972	5.03	11.4
336.00 Roads, Railroads and Bridges	12-2025	120-R1.5	(1)	64,973.32	42,061	23,562	1,995	3.07	11.8
TOTAL LAST CHANCE									
				2,785,428.12	1,599,322	1,227,140	104,448	3.75	
<b>LIFTON</b>									
330.20 Land Rights	12-2033	SQUARE	0	20,758.93	12,967	7,792	389	1.87	20.0
330.30 Water Rights	12-2033	SQUARE	0	24,129.94	14,810	9,320	466	1.93	20.0
331.00 Structures and Improvements	12-2033	120-R1.5	(4)	1,190,919.70	602,310	636,246	33,297	2.80	19.1
332.00 Reservoirs, Dams and Waterways	12-2033	120-R2	(3)	8,222,952.41	3,393,811	5,075,830	260,898	3.17	19.5
333.00 Waterwheels, Turbines and Generators	12-2033	90-L1.5	(2)	7,747,695.49	1,609,210	6,293,439	320,003	4.13	19.7
334.00 Accessory Electric Equipment	12-2033	70-L0	(4)	282,694.80	114,514	179,489	9,984	3.53	18.0
335.00 Miscellaneous Power Plant Equipment	12-2033	75-R0.5	(2)	2,860.68	1,364	1,554	85	2.97	18.3
336.00 Roads, Railroads and Bridges	12-2033	120-R1.5	(2)	186,242.65	50,275	139,693	7,129	3.83	19.6
TOTAL LIFTON									
				17,678,254.80	5,799,261	12,343,363	632,251	3.58	
<b>MERWIN</b>									
330.20 Land Rights	12-2058	SQUARE	0	300,510.01	232,262	68,248	1,517	0.50	45.0
330.50 Fish/Wildlife	12-2058	SQUARE	0	212,279.74	166,782	45,498	1,011	0.48	45.0
331.00 Structures and Improvements	12-2058	120-R1.5	(4)	94,372,014.96	12,590,260	85,556,636	1,993,989	2.11	42.9
332.00 Reservoirs, Dams and Waterways	12-2058	120-R2	(6)	24,113,998.96	6,511,218	19,049,621	442,208	1.83	43.1
333.00 Waterwheels, Turbines and Generators	12-2058	90-L1.5	(16)	7,768,646.03	4,846,350	4,165,279	111,834	1.44	37.2
334.00 Accessory Electric Equipment	12-2058	70-L0	(8)	9,928,729.92	2,271,412	8,451,616	232,550	2.34	36.3
335.00 Miscellaneous Power Plant Equipment	12-2058	75-R0.5	(3)	157,006.82	36,760	124,957	3,250	2.07	38.4
336.00 Roads, Railroads and Bridges	12-2058	120-R1.5	(5)	2,136,830.23	780,305	1,465,467	34,563	1.62	42.4
TOTAL MERWIN									
				138,992,016.67	27,435,349	118,927,322	2,820,922	2.03	
<b>NORTH UMPQUA</b>									
331.00 Structures and Improvements	12-2038	120-R1.5	(2)	106,864,116.12	9,336,109	99,665,289	4,078,878	3.82	24.4
332.00 Reservoirs, Dams and Waterways	12-2038	120-R2	(2)	119,045,003.23	37,090,522	84,335,381	3,452,056	2.90	24.4
333.00 Waterwheels, Turbines and Generators	12-2038	90-L1.5	(4)	23,897,206.89	6,142,022	18,711,073	780,725	3.27	24.0
334.00 Accessory Electric Equipment	12-2038	70-L0	(4)	15,581,670.98	3,018,963	13,185,975	583,844	3.75	22.6
335.00 Miscellaneous Power Plant Equipment	12-2038	75-R0.5	(2)	707,251.79	227,513	493,884	21,552	3.05	22.9
336.00 Roads, Railroads and Bridges	12-2038	120-R1.5	(3)	6,806,272.66	2,519,168	4,491,293	185,663	2.73	24.2
TOTAL NORTH UMPQUA									
				272,901,521.67	58,334,297	220,882,895	9,102,718	3.34	

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(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
ACCOUNT	PROBABLE RETIREMENT DATE	SURVIVOR CURVE	NET SALVAGE PERCENT	ORIGINAL COST	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	ANNUAL ACCRUAL RATE	COMPOSITE REMAINING LIFE
<b>OLMSTED</b>									
331.00 Structures and Improvements	12-2016	120-R1.5	(1)	188,480.45	156,864	33,501	11,250	5.97	3.0
334.00 Accessory Electric Equipment	12-2016	70-L0	0	28,230.18	20,457	7,773	2,621	9.28	3.0
335.00 Miscellaneous Power Plant Equipment	12-2016	75-R0.5	0	3,224.02	2,795	429	144	4.47	3.0
336.00 Roads, Railroads and Bridges	12-2016	120-R1.5	0	12,597.63	7,810	4,788	1,601	12.71	3.0
TOTAL OLMSTED				232,532.28	187,926	46,491	15,616	6.72	
<b>PARIS</b>									
331.00 Structures and Improvements	12-2017	120-R1.5	0	115,470.45	68,670	46,800	11,734	10.16	4.0
332.00 Reservoirs, Dams and Waterways	12-2017	120-R2	(1)	95,207.14	104,248	(8,089)	0	0.00	0.0
333.00 Waterwheels, Turbines and Generators	12-2017	90-L1.5	(1)	72,290.46	75,591	(2,578)	0	0.00	0.0
334.00 Accessory Electric Equipment	12-2017	70-L0	(1)	148,531.27	121,248	28,769	7,273	4.90	4.0
335.00 Miscellaneous Power Plant Equipment	12-2017	75-R0.5	0	410.96	451	(40)	0	0.00	0.0
TOTAL PARIS				431,910.28	370,208	64,862	19,007	4.40	
<b>PIONEER</b>									
330.20 Land Rights	12-2030	SQUARE	0	9,247.48	7,529	1,718	101	1.09	17.0
330.30 Water Rights	12-2030	SQUARE	0	110,805.67	90,237	20,569	1,210	1.09	17.0
331.00 Structures and Improvements	12-2030	120-R1.5	(2)	511,367.26	220,356	301,239	18,118	3.54	16.6
332.00 Reservoirs, Dams and Waterways	12-2030	120-R2	(2)	8,084,669.41	4,235,887	4,010,476	239,907	2.97	16.7
333.00 Waterwheels, Turbines and Generators	12-2030	90-L1.5	(2)	1,593,836.10	478,049	1,147,664	68,640	4.31	16.7
334.00 Accessory Electric Equipment	12-2030	70-L0	(3)	533,461.61	242,840	306,625	19,598	3.67	15.6
335.00 Miscellaneous Power Plant Equipment	12-2030	75-R0.5	(1)	9,467.77	5,251	4,311	270	2.85	16.0
336.00 Roads, Railroads and Bridges	12-2030	120-R1.5	(1)	70,497.26	10,249	60,953	3,643	5.17	16.7
TOTAL PIONEER				10,923,352.56	5,290,398	5,853,555	351,487	3.22	
<b>PROSPECT # 1, 2 AND 4</b>									
330.20 Land Rights	12-2038	SQUARE	0	3,711.84	1,897	1,897	75	2.02	25.3
330.40 Flood Rights	12-2038	SQUARE	0	3,166.96	2,098	1,069	43	1.36	24.9
331.00 Structures and Improvements	12-2038	120-R1.5	(3)	3,293,639.53	1,182,622	2,209,827	91,308	2.77	24.2
332.00 Reservoirs, Dams and Waterways	12-2038	120-R2	(2)	36,188,926.13	7,855,184	29,057,521	1,181,931	3.27	24.6
333.00 Waterwheels, Turbines and Generators	12-2038	90-L1.5	(4)	3,875,233.33	1,073,611	2,956,632	123,224	3.18	24.0
334.00 Accessory Electric Equipment	12-2038	70-L0	(5)	2,144,390.87	660,539	1,591,071	71,541	3.34	22.2
335.00 Miscellaneous Power Plant Equipment	12-2038	75-R0.5	(2)	18,804.09	5,961	13,219	573	3.05	23.1
336.00 Roads, Railroads and Bridges	12-2038	120-R1.5	(3)	290,688.82	99,042	200,367	8,264	2.84	24.2
TOTAL PROSPECT # 1, 2 AND 4				45,818,561.57	10,880,872	36,031,603	1,476,959	3.22	
<b>PROSPECT #3</b>									
331.00 Structures and Improvements	12-2018	120-R1.5	0	331,999.42	241,921	90,078	18,124	5.46	5.0
332.00 Reservoirs, Dams and Waterways	12-2018	120-R2	0	4,210,644.95	3,339,976	870,669	174,936	4.15	5.0
333.00 Waterwheels, Turbines and Generators	12-2018	90-L1.5	0	1,799,012.81	1,374,006	425,007	85,572	4.76	5.0
334.00 Accessory Electric Equipment	12-2018	70-L0	(1)	468,463.67	353,035	120,113	24,585	5.25	4.9
335.00 Miscellaneous Power Plant Equipment	12-2018	75-R0.5	0	70,751.96	56,057	14,695	2,989	4.22	4.9
336.00 Roads, Railroads and Bridges	12-2018	120-R1.5	(1)	58,925.82	49,919	9,596	1,936	3.29	5.0
TOTAL PROSPECT #3				6,939,798.63	5,414,914	1,530,158	308,142	4.44	



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(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
ACCOUNT	PROBABLE RETIREMENT DATE	SURVIVOR CURVE	NET SALVAGE PERCENT	ORIGINAL COST	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	ACCURUAL RATE	COMPOSITE REMAINING LIFE
<b>SANTA CLARA</b>									
331.00 Structures and Improvements	12-2020	120-R1.5	(1)	178,622.97	117,791	62,618	9,019	5.05	6.9
332.00 Reservoirs, Dams and Waterways	12-2020	120-R2	(1)	1,133,774.43	757,253	387,859	55,769	4.92	7.0
333.00 Waterwheels, Turbines and Generators	12-2020	90-L1.5	(1)	460,842.83	323,758	141,693	20,481	4.44	6.9
334.00 Accessory Electric Equipment	12-2020	70-L0	(1)	680,466.61	434,743	252,528	37,186	5.46	6.8
335.00 Miscellaneous Power Plant Equipment	12-2020	75-R0.5	(1)	7,820.65	5,973	1,926	283	3.62	6.8
336.00 Roads, Railroads and Bridges	12-2020	120-R1.5	(2)	2,683.77	2,410	327	48	1.79	6.8
				2,464,211.26	1,641,928	846,951	122,786	4.98	
<b>TOTAL SANTA CLARA</b>									
<b>STAIRS</b>									
331.00 Structures and Improvements	12-2030	120-R1.5	(3)	179,687.47	114,086	70,992	4,274	2.38	16.6
332.00 Reservoirs, Dams and Waterways	12-2030	120-R2	(2)	737,423.62	312,284	439,888	26,247	3.56	16.8
333.00 Waterwheels, Turbines and Generators	12-2030	90-L1.5	(3)	514,366.55	316,038	213,760	12,983	2.52	16.5
334.00 Accessory Electric Equipment	12-2030	70-L0	(3)	174,576.17	102,604	77,209	4,949	2.83	15.6
336.00 Roads, Railroads and Bridges	12-2030	120-R1.5	(1)	5,492.83	873	4,675	279	5.08	16.8
				1,611,546.64	845,865	806,524	48,732	3.02	
<b>TOTAL STAIRS</b>									
<b>SWIFT</b>									
330.20 Land Rights	12-2058	SQUARE	0	6,277,412.59	3,860,683	2,416,730	53,705	0.86	45.0
330.50 Fish/Wildlife	12-2058	SQUARE	0	97,228.11	58,949	38,279	851	0.88	45.0
331.00 Structures and Improvements	12-2058	120-R1.5	(4)	69,147,822.96	4,680,585	67,233,151	1,564,703	2.26	43.0
332.00 Reservoirs, Dams and Waterways	12-2058	120-R2	(7)	51,129,022.07	24,615,600	30,092,454	717,022	1.40	42.0
333.00 Waterwheels, Turbines and Generators	12-2058	90-L1.5	(16)	11,769,137.29	6,550,774	7,101,425	192,004	1.63	37.0
334.00 Accessory Electric Equipment	12-2058	70-L0	(8)	4,368,833.74	1,119,382	3,598,958	100,223	2.29	35.9
335.00 Miscellaneous Power Plant Equipment	12-2058	75-R0.5	(5)	409,190.12	224,905	204,745	5,991	1.46	34.2
336.00 Roads, Railroads and Bridges	12-2058	120-R1.5	(5)	1,008,338.91	205,166	853,590	19,983	1.98	42.7
				144,206,985.79	41,316,044	111,539,332	2,654,482	1.84	
<b>TOTAL SWIFT</b>									
<b>VIVA NAUGHTON</b>									
331.00 Structures and Improvements	12-2040	120-R1.5	(3)	401,422.23	188,976	224,489	8,615	2.15	26.1
332.00 Reservoirs, Dams and Waterways	12-2040	120-R2	(2)	103,180.88	50,064	55,180	2,101	2.04	26.3
333.00 Waterwheels, Turbines and Generators	12-2040	90-L1.5	(7)	494,000.19	248,261	280,319	11,188	2.26	25.1
334.00 Accessory Electric Equipment	12-2040	70-L0	(6)	166,340.78	75,007	101,314	4,368	2.63	23.2
335.00 Miscellaneous Power Plant Equipment	12-2040	75-R0.5	(2)	20,313.04	9,390	11,329	466	2.29	24.3
				1,185,257.12	571,698	672,631	26,738	2.26	
<b>TOTAL VIVA NAUGHTON</b>									
<b>WALLOWA FALLS</b>									
331.00 Structures and Improvements	12-2016	120-R1.5	0	111,683.12	96,963	14,720	4,925	4.41	3.0
332.00 Reservoirs, Dams and Waterways	12-2016	120-R2	0	906,296.78	787,450	118,847	39,745	4.39	3.0
333.00 Waterwheels, Turbines and Generators	12-2016	90-L1.5	0	104,470.11	76,075	28,395	9,506	9.10	3.0
334.00 Accessory Electric Equipment	12-2016	70-L0	0	1,369,981.99	1,167,733	202,249	68,319	4.99	3.0
336.00 Roads, Railroads and Bridges	12-2016	120-R1.5	0	309,737.93	265,653	44,065	14,744	4.76	3.0
				2,802,169.93	2,393,874	408,296	137,239	4.90	
<b>TOTAL WALLOWA FALLS</b>									

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AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO PROJECTED PLANT AND RESERVE BALANCES AS OF DECEMBER 31, 2013

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
ACCOUNT	PROBABLE RETIREMENT DATE	SURVIVOR CURVE	NET SALVAGE PERCENT	ORIGINAL COST	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	ACCURUAL RATE	COMPOSITE REMAINING LIFE
<b>WEBER</b>									
331.00 Structures and Improvements	12-2020	120-R1.5	(1)	365,872.20	279,499	90,032	12,992	3.55	6.9
332.00 Reservoirs, Dams and Waterways	12-2020	120-R2	(1)	1,349,377.37	997,538	365,333	52,681	3.90	6.9
333.00 Waterwheels, Turbines and Generators	12-2020	90-L1.5	(1)	897,363.39	649,878	256,459	37,139	4.14	6.9
334.00 Accessory Electric Equipment	12-2020	70-L0	(1)	250,631.27	85,872	167,266	24,445	9.75	6.8
335.00 Miscellaneous Power Plant Equipment	12-2020	75-R0.5	0	21,962.29	16,012	5,950	871	3.97	6.8
336.00 Roads, Railroads and Bridges	12-2020	120-R1.5	(1)	39,697.96	28,080	12,015	1,729	4.36	6.9
TOTAL WEBER				2,924,904.48	2,056,879	897,055	129,857	4.44	
<b>YALE</b>									
330.20 Land Rights	12-2058	SQUARE	0	761,579.86	480,658	280,922	6,242	0.82	45.0
331.00 Structures and Improvements	12-2058	120-R1.5	(6)	7,641,824.75	2,951,513	5,148,821	122,411	1.60	42.1
332.00 Reservoirs, Dams and Waterways	12-2058	120-R2	(8)	36,705,619.02	18,076,615	21,565,454	515,384	1.40	41.8
333.00 Waterwheels, Turbines and Generators	12-2058	90-L1.5	(15)	10,568,732.39	5,468,290	6,685,752	177,242	1.68	37.7
334.00 Accessory Electric Equipment	12-2058	70-L0	(9)	3,521,875.55	1,197,497	2,641,347	75,366	2.14	35.0
335.00 Miscellaneous Power Plant Equipment	12-2058	75-R0.5	(5)	534,872.60	314,332	247,284	7,484	1.40	33.0
336.00 Roads, Railroads and Bridges	12-2058	120-R1.5	(5)	1,433,536.86	433,594	1,071,620	25,225	1.76	42.5
TOTAL YALE				61,168,041.03	28,922,499	37,641,200	929,354	1.52	
<b>HYDRO DECOMMISSIONING RESERVE</b>									
			a		(2,219,335)	8,853,085	1,770,617		5.0
<b>TOTAL HYDRAULIC PRODUCTION</b>				<b>938,122,142.83</b>	<b>287,127,035</b>	<b>689,877,846</b>	<b>33,948,744</b>		<b>3.62</b>
<b>OTHER PRODUCTION PLANT</b>									
<b>CHEHALIS</b>									
341.00 Structures and Improvements	12-2043	70-S2.5	(4)	23,262,467.97	5,940,624	18,252,343	618,676	2.66	29.5
342.00 Fuel Holders, Producers and Accessories	12-2043	50-R2	(3)	1,586,175.13	403,675	1,230,085	45,694	2.88	26.9
343.00 Prime Movers	12-2043	40-R1	(5)	191,480,138.41	41,586,096	159,468,049	6,503,214	3.40	24.5
344.00 Generators	12-2043	50-R2	(5)	82,209,665.52	21,137,824	65,182,325	2,420,641	2.94	26.9
345.00 Accessory Electric Equipment	12-2043	70-R3	(4)	39,186,402.66	9,898,501	30,855,358	1,056,105	2.70	29.2
346.00 Miscellaneous Power Plant Equipment	12-2043	60-R3	(4)	3,234,617.20	827,895	2,536,107	88,122	2.72	28.8
TOTAL CHEHALIS				340,959,466.89	79,794,615	277,524,267	10,732,452	3.15	
<b>CURRENT CREEK</b>									
341.00 Structures and Improvements	12-2045	70-S2.5	(4)	44,108,607.37	9,748,290	36,124,662	1,146,839	2.60	31.5
342.00 Fuel Holders, Producers and Accessories	12-2045	50-R2	(3)	3,279,417.64	727,681	2,650,119	92,242	2.81	28.7
343.00 Prime Movers	12-2045	40-R1	(5)	202,632,126.88	34,185,820	178,577,913	6,812,935	3.36	26.2
344.00 Generators	12-2045	50-R2	(4)	75,510,400.72	15,707,828	62,822,989	2,178,156	2.88	28.8
345.00 Accessory Electric Equipment	12-2045	70-R3	(4)	42,361,939.38	8,979,897	35,076,520	1,124,567	2.65	31.2
346.00 Miscellaneous Power Plant Equipment	12-2045	60-R3	(4)	2,965,865.72	669,631	2,414,869	78,635	2.65	30.7
TOTAL CURRENT CREEK				370,858,357.71	70,019,147	317,667,072	11,433,374	3.08	

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(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
ACCOUNT	PROBABLE RETIREMENT DATE	SURVIVOR CURVE	NET SALVAGE PERCENT	ORIGINAL COST	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	ACCURUAL RATE	COMPOSITE REMAINING LIFE
<b>HERMISTON</b>									
341.00	12-2036	70-S2.5	(4)	12,837,041.13	5,001,399	8,349,124	369,729	2.88	22.6
342.00	12-2036	50-R2	(3)	25,049.87	9,987	15,814	764	3.05	20.7
343.00	12-2036	40-R1	(4)	109,425,626.66	35,107,163	78,695,489	4,058,486	3.71	19.4
344.00	12-2036	50-R2	(4)	39,658,872.87	15,419,048	25,826,180	1,243,244	3.13	20.8
345.00	12-2036	70-R3	(4)	9,094,367.29	3,651,261	5,806,881	259,597	2.85	22.4
346.00	12-2036	60-R3	(3)	495,647.11	200,385	310,132	14,097	2.84	22.0
				171,536,604.93	59,389,243	119,003,620	5,945,917	3.47	
<b>TOTAL HERMISTON</b>									
<b>LAKE SIDE</b>									
341.00	12-2047	70-S2.5	(5)	27,839,937.20	3,232,288	25,999,646	776,288	2.79	33.5
342.00	12-2047	50-R2	(3)	3,483,187.22	389,422	3,198,261	104,689	3.01	30.6
343.00	12-2047	40-R1	(5)	185,373,459.58	17,148,442	177,493,691	6,450,381	3.07	27.5
344.00	12-2047	50-R2	(5)	81,585,461.85	9,013,842	76,650,893	2,507,285	3.48	30.6
345.00	12-2047	70-R3	(4)	44,361,130.90	5,099,146	41,036,430	1,238,495	2.79	33.1
346.00	12-2047	60-R3	(4)	3,148,665.84	364,199	2,910,413	89,085	2.83	32.7
				345,791,842.59	35,247,339	327,289,334	11,166,223	3.23	
<b>TOTAL LAKE SIDE</b>									
<b>GADBSY PEAKER UNIT 4-6</b>									
341.00	12-2032	70-S2.5	(2)	4,239,730.33	1,588,870	2,735,655	144,753	3.41	18.9
342.00	12-2032	50-R2	(1)	2,267,380.89	843,060	1,446,995	80,533	3.55	18.0
343.00	12-2032	40-R1	(2)	58,223,301.01	17,976,714	41,411,053	2,432,175	4.18	17.0
344.00	12-2032	50-R2	(2)	15,940,533.38	6,021,132	10,238,212	570,151	3.58	18.0
345.00	12-2032	70-R3	(2)	2,916,273.71	999,414	1,975,185	105,154	3.61	18.8
				83,587,219.31	27,429,190	57,807,100	3,332,766	3.99	
<b>TOTAL GADBSY PEAKER UNIT 4-6</b>									
<b>LITTLE MOUNTAIN</b>									
341.00		FULLY ACCRUED			38,300				
343.00		FULLY ACCRUED			366,931				
345.00		FULLY ACCRUED			24,576				
346.00		FULLY ACCRUED			1,313				
				-	431,120	0	0		
<b>TOTAL LITTLE MOUNTAIN</b>									
<b>DUNLAP - WIND</b>									
341.00	12-2040	70-R1	(1)	7,580,532.04	964,444	6,691,893	264,388	3.49	25.3
343.00	12-2040	60-R2.5	(1)	207,725,050.55	28,146,908	181,655,393	6,938,591	3.34	26.2
344.00	12-2040	60-R2.5	(1)	5,552,926.16	754,122	4,854,333	185,421	3.34	26.2
345.00	12-2040	60-R3	(1)	12,287,111.88	1,689,458	10,720,525	404,385	3.29	26.5
346.00	12-2040	60-R3	0	149,026.40	20,483	128,543	4,849	3.25	26.5
				233,294,646.83	31,575,415	204,050,687	7,797,634	3.34	
<b>TOTAL DUNLAP - WIND</b>									
<b>FOOTE CREEK - WIND</b>									
341.00	12-2029	70-R1	(1)	109,124.90	51,937	58,279	3,812	3.49	15.3
343.00	12-2029	60-R2.5	(1)	31,779,091.13	18,082,989	14,013,893	901,621	2.84	15.5
344.00	12-2029	60-R2.5	(1)	1,604,375.97	914,821	705,599	45,405	2.83	15.5
345.00	12-2029	60-R3	(1)	2,851,193.12	1,637,094	1,242,611	79,299	2.78	15.7
				36,343,785.12	20,686,841	16,020,382	1,030,137	2.83	
<b>TOTAL FOOTE CREEK - WIND</b>									

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ACCOUNT (1)	PROBABLE RETIREMENT DATE (2)	SURVIVOR CURVE (3)	NET SALVAGE PERCENT (4)	ORIGINAL COST (5)	BOOK DEPRECIATION RESERVE (6)	FUTURE ACCRUALS (7)	CALCULATED ANNUAL ACCRUAL AMOUNT (8)	ANNUAL ACCRUAL RATE (9)	COMPOSITE REMAINING LIFE (10)
<b>GLENROCK - WIND</b>									
341.00 Structures and Improvements	12-2038	70-R1	(1)	9,218,325.50	1,647,352	7,663,157	325,674	3.53	23.5
343.00 Prime Movers	12-2038	60-R2.5	(1)	436,523,665.43	83,439,088	357,449,814	14,725,166	3.37	24.3
344.00 Generators	12-2038	60-R2.5	(1)	13,518,307.85	2,582,544	11,070,947	456,068	3.37	24.3
345.00 Accessory Electric Equipment	12-2038	60-R3	(1)	29,364,689.17	5,586,139	24,072,197	979,833	3.34	24.6
346.00 Miscellaneous Power Plant Equipment	12-2038	60-R3	0	1,156,180.05	223,517	932,663	37,970	3.28	24.6
TOTAL GLENROCK - WIND				489,781,168.00	93,478,640	401,188,778	16,524,711	3.37	
<b>GOODNOE HILLS - WIND</b>									
341.00 Structures and Improvements	12-2038	70-R1	(1)	5,393,835.25	1,088,467	4,359,307	185,424	3.44	23.5
343.00 Prime Movers	12-2038	60-R2.5	(1)	162,203,977.81	34,085,724	129,740,294	5,349,543	3.30	24.3
344.00 Generators	12-2038	60-R2.5	(1)	4,484,768.83	930,288	3,599,329	148,389	3.31	24.3
345.00 Accessory Electric Equipment	12-2038	60-R3	(1)	9,665,018.50	1,989,234	7,762,435	316,209	3.27	24.5
346.00 Miscellaneous Power Plant Equipment	12-2038	60-R3	0	172,144.42	36,692	135,452	5,520	3.21	24.5
TOTAL GOODNOE HILLS - WIND				181,919,744.81	38,140,405	145,596,817	6,005,085	3.30	
<b>HIGH PLAINS / MCFADDEN - WIND</b>									
341.00 Structures and Improvements	12-2039	70-R1	(1)	7,764,311.98	1,271,107	6,570,848	269,174	3.47	24.4
343.00 Prime Movers	12-2039	60-R2.5	(1)	245,611,404.42	42,659,593	205,407,925	8,147,661	3.32	25.2
344.00 Generators	12-2039	60-R2.5	(1)	6,941,164.98	1,208,918	5,801,659	230,133	3.32	25.2
345.00 Accessory Electric Equipment	12-2039	60-R3	(1)	14,735,273.61	2,584,565	12,298,061	481,879	3.27	25.5
346.00 Miscellaneous Power Plant Equipment	12-2039	60-R3	0	113,617.52	19,915	93,703	3,672	3.23	25.5
TOTAL HIGH PLAINS / MCFADDEN - WIND				275,165,772.51	47,744,098	230,172,196	9,132,519	3.32	
<b>LEANING JUMPER - WIND</b>									
341.00 Structures and Improvements	12-2036	70-R1	(1)	4,902,328.22	1,341,577	3,609,775	166,349	3.39	21.7
343.00 Prime Movers	12-2036	60-R2.5	(1)	155,858,588.51	44,326,381	113,090,793	5,067,944	3.25	22.3
344.00 Generators	12-2036	60-R2.5	(1)	5,435,823.48	1,511,910	3,978,272	178,237	3.28	22.3
345.00 Accessory Electric Equipment	12-2036	60-R3	(1)	9,062,847.60	2,545,118	6,608,358	292,805	3.23	22.6
346.00 Miscellaneous Power Plant Equipment	12-2036	60-R3	(1)	80,941.25	23,372	58,379	2,588	3.20	22.6
TOTAL LEANING JUMPER - WIND				175,340,529.06	49,748,358	127,345,577	5,707,923	3.26	
<b>MARENGO - WIND</b>									
341.00 Structures and Improvements	12-2037	70-R1	(1)	10,120,995.15	2,288,116	7,934,089	350,882	3.47	22.6
343.00 Prime Movers	12-2037	60-R2.5	(1)	326,573,289.27	77,596,004	252,243,018	10,828,012	3.32	23.3
344.00 Generators	12-2037	60-R2.5	(1)	9,332,548.07	2,213,186	7,212,688	309,612	3.32	23.3
345.00 Accessory Electric Equipment	12-2037	60-R3	(1)	19,689,083.90	4,703,429	15,182,546	644,248	3.27	23.6
346.00 Miscellaneous Power Plant Equipment	12-2037	60-R3	(1)	336,792.74	79,211	260,950	11,071	3.29	23.6
TOTAL MARENGO - WIND				366,052,709.13	86,879,946	282,833,291	12,143,825	3.32	
<b>SEVEN MILE HILL - WIND</b>									
341.00 Structures and Improvements	12-2038	70-R1	(1)	5,928,425.82	1,171,509	4,816,201	204,828	3.46	23.5
343.00 Prime Movers	12-2038	60-R2.5	(1)	214,950,936.36	45,393,619	171,706,827	7,080,332	3.29	24.3
344.00 Generators	12-2038	60-R2.5	(1)	6,581,332.00	1,396,152	5,250,993	216,536	3.29	24.2
345.00 Accessory Electric Equipment	12-2038	60-R3	(1)	13,203,182.65	2,791,959	10,543,255	429,576	3.25	24.5
346.00 Miscellaneous Power Plant Equipment	12-2038	60-R3	0	515,308.56	106,943	408,366	16,636	3.23	24.5
TOTAL SEVEN MILE HILL - WIND				241,179,185.39	50,860,182	192,725,642	7,947,908	3.30	

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ACCOUNT (1)	PROBABLE RETIREMENT DATE (2)	SURVIVOR CURVE (3)	NET SALVAGE PERCENT (4)	ORIGINAL COST (5)	BOOK DEPRECIATION RESERVE (6)	FUTURE ACCRUALS (7)	CALCULATED ANNUAL ACCRUAL AMOUNT (8)	ACCRAU RATE (9)	COMPOSITE REMAINING LIFE (10)
<b>SOLAR GENERATING</b>									
344.00	Generators - Atlantic City	SQUARE	0	5,545.93	2,356	3,190	228	4.11	14.0
344.00	Generators - Canyon Lands	SQUARE	0	36,389.01	50,383	(13,994)	0	0.00	0.0
344.00	Generators - Green River	SQUARE	0	55,086.78	76,410	(21,323)	0	0.00	0.0
344.00	Generators - Oregon High Desert	50-R2	0	55,680.49	66,536	(10,856)	0	0.00	0.0
	TOTAL SOLAR GENERATING			152,702.21	195,685	(42,983)	228	0.15	
<b>MOBILE GENERATORS</b>									
344.00	East Side Mobile Generator	50-R2	(5)	834,509.93	308,574	567,661	13,363	1.60	42.5
344.00	West Side Mobile Generator	50-R2	(5)	845,205.14	188,702	698,763	15,200	1.80	46.0
	TOTAL MOBILE GENERATORS			1,679,715.07	497,276	1,266,424	28,563	1.70	
	<b>TOTAL DEPRECIABLE OTHER PRODUCTION</b>			<b>3,313,643,449.56</b>	<b>692,117,500</b>	<b>2,700,448,204</b>	<b>108,929,265</b>	<b>3.29</b>	
340.30	Water Rights - Lakeside			14,529,040.00	-				
340.30	Water Rights - Currant Creek			2,891,146.49	0				
	<b>TOTAL OTHER PRODUCTION</b>			<b>3,331,063,636.05</b>	<b>692,117,500</b>	<b>2,700,448,204</b>	<b>108,929,265</b>	<b>4.14</b>	
	<b>TOTAL PRODUCTION PLANT</b>			<b>11,071,228,686.87</b>	<b>3,597,787,536</b>	<b>8,013,590,989</b>	<b>457,872,866</b>	<b>4.14</b>	
<b>TRANSMISSION PLANT</b>									
350.20	Rights-of-Way	75-R4	0	144,659,565.44	32,525,271	112,134,294	1,834,089	1.27	61.1
352.00	Structures and Improvements	75-R2.5	(10)	161,875,086.95	26,281,154	151,781,442	2,326,081	1.44	65.3
353.00	Station Equipment	57-S0	(5)	1,874,804,334.84	347,957,189	1,620,587,363	33,616,992	1.79	48.2
353.70	Supervisory Equipment	20-R2	0	14,775,737.89	8,383,931	6,391,807	582,673	3.94	11.0
354.00	Towers and Fixtures	68-R4	(10)	1,223,124,758.03	247,453,529	1,097,983,705	19,136,791	1.56	57.4
355.00	Poles and Fixtures	60-R2	(40)	731,547,357.89	272,448,836	751,717,465	16,050,811	2.19	46.8
356.00	Overhead Conductors and Devices	60-R3	(30)	1,087,435,404.46	418,501,211	995,164,815	21,827,222	2.01	45.6
357.00	Underground Conduit	60-R2	0	3,235,729.73	747,029	2,488,701	52,026	1.61	47.8
358.00	Underground Conductors and Devices	60-R2	(5)	7,410,861.27	1,852,455	5,928,949	124,508	1.68	47.6
359.00	Roads and Trails	70-R5	0	11,575,387.13	4,139,430	7,435,957	154,183	1.33	48.2
	<b>TOTAL TRANSMISSION PLANT</b>			<b>5,260,444,223.63</b>	<b>1,360,290,035</b>	<b>4,751,614,498</b>	<b>95,705,376</b>	<b>1.82</b>	
<b>DISTRIBUTION PLANT</b>									
<b>OREGON - DISTRIBUTION</b>									
360.20	Rights-of-Way	55-S3	0	4,659,309.45	2,556,492	2,102,817	58,117	1.25	36.2
361.00	Structures and Improvements	60-R1.5	(10)	23,062,426.25	4,779,780	20,588,889	413,378	1.79	49.8
362.00	Station Equipment	52-R0.5	(15)	220,016,823.45	61,590,636	191,428,711	4,565,601	2.08	41.9
362.70	Supervisory Equipment	25-R2.5	0	3,269,383.08	2,008,753	1,260,630	88,447	2.71	14.3
364.00	Poles, Towers and Fixtures	55-R1.5	(100)	351,243,581.25	215,061,736	487,425,426	11,630,696	3.31	41.9
365.00	Overhead Conductors and Devices	60-R0.5	(70)	247,942,372.83	111,473,894	310,028,140	6,546,810	2.64	47.4
366.00	Underground Conduit	70-R2.5	(50)	88,547,927.44	37,061,193	95,760,698	1,756,602	1.98	54.5
367.00	Underground Conductors and Devices	58-R2.5	(35)	163,293,596.44	68,862,874	151,583,481	3,474,555	2.13	43.6
368.00	Line Transformers	42-R1.5	(20)	396,916,186.44	193,515,856	282,783,568	9,793,387	2.47	28.9
369.10	Overhead Services	55-R1	(35)	75,685,360.31	28,378,951	73,796,285	1,738,252	2.30	42.5

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SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE PERCENT, ORIGINAL COST, BOOK DEPRECIATION RESERVE  
AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO PROJECTED PLANT AND RESERVE BALANCES AS OF DECEMBER 31, 2013

ACCOUNT	PROBABLE RETIREMENT DATE (2)	SURVIVOR CURVE (3)	NET SALVAGE PERCENT (4)	ORIGINAL COST (5)	BOOK DEPRECIATION RESERVE (6)	FUTURE ACCRUALS (7)	CALCULATED ANNUAL ACCRUAL AMOUNT (8)	ANNUAL ACCRUAL RATE (9)	COMPOSITE REMAINING LIFE (10)
369.20	Underground Services	55-R4	(40)	154,218,449.91	65,768,996	150,136,834	3,641,494	2.36	41.2
370.00	Meters	20-S2.5	(4)	46,772,833.43	33,475,183	15,168,564	1,235,407	2.64	12.3
371.00	Installations on Customer Premises	25-L0	(50)	2,212,745.61	1,779,907	1,539,211	108,424	4.90	14.2
373.00	Street Lighting and Signal Systems	44-R0.5	(40)	22,392,102.29	9,198,553	22,150,390	655,626	2.93	33.8
	<b>TOTAL OREGON - DISTRIBUTION</b>			<b>1,800,233,098.18</b>	<b>835,512,804</b>	<b>1,805,753,644</b>	<b>45,706,796</b>	<b>2.54</b>	
	<b>WASHINGTON - DISTRIBUTION</b>								
360.20	Rights-of-Way	50-R3	0	240,139.29	143,821	96,318	3,929	1.64	24.5
361.00	Structures and Improvements	60-R2	(5)	2,266,938.88	808,901	1,571,385	37,294	1.65	42.1
362.00	Station Equipment	53-R1	(20)	47,112,876.23	17,266,080	39,269,371	1,008,719	2.14	38.9
362.70	Supervisory Equipment	25-R4	0	824,208.10	602,935	221,273	19,616	2.38	11.3
364.00	Poles, Towers and Fixtures	52-R1.5	(100)	96,107,953.82	54,509,838	137,706,070	3,497,869	3.64	39.4
365.00	Overhead Conductors and Devices	60-R1	(60)	60,160,674.23	28,048,571	68,208,508	1,511,083	2.51	45.1
366.00	Underground Conduit	50-R3	(50)	16,906,931.42	8,336,022	17,024,375	481,053	2.85	35.4
367.00	Underground Conductors and Devices	50-R3	(35)	23,741,865.30	9,710,888	22,340,630	607,808	2.56	36.8
368.00	Line Transformers	43-R2	(25)	99,549,997.18	48,453,450	75,984,046	2,633,408	2.65	28.9
369.10	Overhead Services	55-R1	(30)	19,061,444.29	6,657,151	18,122,727	432,960	2.27	41.9
369.20	Underground Services	55-R4	(50)	33,450,711.30	13,907,876	36,268,191	879,144	2.63	41.3
370.00	Meters	25-S5	(1)	10,531,623.88	1,875,898	8,761,042	414,035	3.93	21.2
371.00	Installations on Customer Premises	30-L0	(25)	473,565.68	334,909	257,048	16,541	3.49	15.5
373.00	Street Lighting and Signal Systems	45-R1	(30)	3,883,586.31	1,790,724	3,257,938	102,802	2.65	31.7
	<b>TOTAL WASHINGTON - DISTRIBUTION</b>			<b>414,312,515.91</b>	<b>192,447,064</b>	<b>429,088,922</b>	<b>11,646,261</b>	<b>2.81</b>	
	<b>WYOMING - DISTRIBUTION</b>								
360.20	Rights-of-Way	50-R4	0	4,886,009.56	1,832,551	3,053,459	88,625	1.87	34.5
361.00	Structures and Improvements	60-R2.5	(10)	11,983,795.91	2,788,153	10,394,023	211,734	1.77	49.1
362.00	Station Equipment	55-R1	(10)	120,613,181.97	35,894,996	96,779,504	2,277,096	1.89	42.5
362.70	Supervisory Equipment	20-R3	0	1,381,783.72	1,268,611	113,173	11,289	0.82	10.0
364.00	Poles, Towers and Fixtures	50-R1	(100)	135,871,014.30	65,377,153	206,004,876	5,145,464	3.79	40.0
365.00	Overhead Conductors and Devices	57-R0.5	(40)	104,873,983.77	37,449,324	109,374,253	2,416,729	2.30	45.3
366.00	Underground Conduit	42-R3	(40)	21,826,215.04	8,978,663	21,578,038	688,360	3.15	31.3
367.00	Underground Conductors and Devices	40-R4	(35)	53,643,094.92	27,683,484	44,734,694	1,651,910	3.08	27.1
368.00	Line Transformers	39-R1	(25)	103,475,505.39	38,649,161	90,695,221	3,105,505	3.00	29.2
369.10	Overhead Services	60-R1.5	(25)	16,604,433.35	5,252,118	15,503,424	329,037	1.98	47.1
369.20	Underground Services	45-S5	(50)	35,328,131.24	12,339,715	40,652,482	1,258,829	3.56	32.3
370.00	Meters	25-S5	(2)	14,237,365.41	2,958,537	11,563,576	562,817	3.95	20.5
371.00	Installations on Customer Premises	25-O1	(60)	800,598.75	765,860	515,098	36,873	4.61	14.0
373.00	Street Lighting and Signal Systems	50-R0.5	(45)	10,144,231.90	3,832,077	10,877,059	277,856	2.74	39.1
	<b>TOTAL WYOMING - DISTRIBUTION</b>			<b>635,669,345.23</b>	<b>245,430,403</b>	<b>661,838,880</b>	<b>18,062,124</b>	<b>2.84</b>	
	<b>CALIFORNIA - DISTRIBUTION</b>								
360.20	Rights-of-Way	60-R4	0	913,239.67	661,954	251,286	9,991	1.09	25.2
361.00	Structures and Improvements	55-R2.5	(5)	4,018,544.08	844,735	3,374,736	75,094	1.87	44.9
362.00	Station Equipment	50-R1	(25)	22,490,711.92	6,471,603	21,641,787	545,430	2.43	39.7
362.70	Supervisory Equipment	20-R5	0	101,213.57	113,758	(12,544)	0	0.00	0.0
364.00	Poles, Towers and Fixtures	55-R1	(100)	59,570,760.35	29,399,068	89,742,453	2,071,960	3.48	43.3
365.00	Overhead Conductors and Devices	65-R1	(70)	35,097,114.95	17,806,073	41,859,022	867,899	2.47	48.2
366.00	Underground Conduit	55-R4	(45)	16,293,670.31	9,385,387	14,240,435	399,984	2.45	35.6
367.00	Underground Conductors and Devices	50-R3	(35)	17,557,209.59	9,682,370	14,019,863	440,566	2.51	31.8
368.00	Line Transformers	55-R2	(35)	48,647,456.14	23,188,677	42,485,389	1,106,146	2.27	38.4
369.10	Overhead Services	55-R1	(30)	8,444,024.82	2,877,994	8,099,238	193,611	2.29	41.8

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SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE PERCENT, ORIGINAL COST, BOOK DEPRECIATION RESERVE  
AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO PROJECTED PLANT AND RESERVE BALANCES AS OF DECEMBER 31, 2013

ACCOUNT (1)	PROBABLE RETIREMENT DATE (2)	SURVIVOR CURVE (3)	NET SALVAGE PERCENT (4)	ORIGINAL COST (5)	BOOK DEPRECIATION RESERVE (6)	FUTURE ACCRUALS (7)	CALCULATED ANNUAL ACCRUAL AMOUNT (8)	ANNUAL ACCRUAL RATE (9)	COMPOSITE REMAINING LIFE (10)
369.20		Underground Services							
370.00		Meters	(40)	14,535,262.83	5,951,755	14,397,613	325,643	2.24	44.2
371.00		Installations on Customer Premises	(4)	2,870,934.64	2,048,002	937,770	99,981	3.48	9.4
373.00		Street Lighting and Signal Systems	(50)	238,697.94	199,645	158,402	12,715	5.33	12.5
			(30)	633,893.31	313,257	510,804	22,326	3.52	22.9
		<b>TOTAL CALIFORNIA - DISTRIBUTION</b>		<b>231,412,734.12</b>	<b>108,944,278</b>	<b>251,706,254</b>	<b>6,171,346</b>	<b>2.67</b>	
<b>UTAH - DISTRIBUTION</b>									
360.20		Rights-of-Way	0	11,528,103.30	2,643,321	8,884,782	180,969	1.57	49.1
361.00		Structures and Improvements	0	45,197,522.26	9,027,398	36,170,124	717,554	1.59	50.4
362.00		Station Equipment	(10)	433,238,215.58	93,680,433	382,881,604	9,662,255	2.23	39.6
362.70		Supervisory Equipment	0	5,400,679.50	2,813,431	2,587,248	167,682	3.10	15.4
364.00		Poles, Towers and Fixtures	(80)	358,682,771.73	161,392,475	484,236,514	11,803,542	3.29	41.0
365.00		Overhead Conductors and Devices	(45)	225,423,196.49	89,474,160	237,389,475	5,707,031	2.53	41.6
366.00		Underground Conduit	(50)	182,711,462.19	61,535,142	212,532,051	4,319,935	2.36	49.2
367.00		Underground Conductors and Devices	(25)	483,573,611.91	168,860,277	435,606,738	11,252,322	2.33	38.7
368.00		Line Transformers	(5)	444,260,700.03	118,569,920	347,903,815	9,492,048	2.14	36.7
369.00		Services	(25)	235,599,098.71	70,421,396	224,077,477	5,092,421	2.16	44.0
370.00		Meters	(2)	70,863,612.72	28,327,775	43,953,110	2,331,644	3.29	18.9
371.00		Installations on Customer Premises	(60)	4,088,553.08	2,623,084	3,918,601	236,082	5.77	16.6
373.00		Street Lighting and Signal Systems	(20)	24,088,512.07	10,641,472	18,264,742	1,065,742	4.42	17.1
		<b>TOTAL UTAH - DISTRIBUTION</b>		<b>2,524,656,039.55</b>	<b>820,010,284</b>	<b>2,438,406,281</b>	<b>62,029,227</b>	<b>2.46</b>	
<b>IDAHO - DISTRIBUTION</b>									
360.20		Rights-of-Way	0	1,082,907.86	499,034	583,874	17,785	1.64	32.8
361.00		Structures and Improvements	0	2,143,567.10	540,168	1,603,399	31,937	1.49	50.2
362.00		Station Equipment	(10)	28,626,741.53	10,704,260	20,785,156	481,956	1.68	43.1
362.70		Supervisory Equipment	0	368,306.86	282,348	75,959	6,392	1.74	11.9
364.00		Poles, Towers and Fixtures	(80)	75,882,177.94	38,557,758	98,030,162	2,371,822	3.13	41.3
365.00		Overhead Conductors and Devices	(30)	37,176,501.94	19,158,274	29,171,179	741,962	2.00	39.3
366.00		Underground Conduit	(40)	9,131,625.82	3,052,399	9,731,877	195,865	2.14	49.7
367.00		Underground Conductors and Devices	(15)	25,709,805.92	9,774,395	19,791,882	520,461	2.02	38.0
368.00		Line Transformers	(5)	71,302,478.57	25,522,218	49,345,384	1,409,847	1.98	35.0
369.00		Services	(25)	31,769,338.84	10,823,746	28,887,928	661,748	2.08	43.7
370.00		Meters	(3)	13,535,784.19	8,494,798	5,447,060	288,690	2.13	18.9
371.00		Installations on Customer Premises	(45)	156,565.76	101,059	125,961	7,544	4.82	16.7
373.00		Street Lighting and Signal Systems	(20)	585,670.81	315,396	387,409	23,621	4.03	16.4
		<b>TOTAL IDAHO - DISTRIBUTION</b>		<b>297,471,473.14</b>	<b>127,835,853</b>	<b>263,967,230</b>	<b>6,759,630</b>	<b>2.27</b>	
		<b>TOTAL DISTRIBUTION PLANT</b>		<b>5,903,755,206.13</b>	<b>2,330,180,686</b>	<b>5,850,761,211</b>	<b>150,375,384</b>	<b>2.55</b>	
<b>GENERAL PLANT</b>									
<b>OREGON - GENERAL</b>									
390.00		Structures and Improvements	(10)	74,399,659.76	16,833,843	65,005,783	1,471,556	1.98	44.2
392.01		Transportation Equipment - Light Trucks and Vans	10	10,925,542.47	4,407,533	5,425,455	794,603	7.27	6.8
392.05		Transportation Equipment - Medium Trucks	10	10,608,613.32	4,381,188	5,166,564	601,106	5.67	8.6
392.09		Transportation Equipment - Trailers	15	3,327,731.09	897,714	1,930,857	85,159	2.56	22.7
396.03		Light Power Operated Equipment	15	6,165,299.80	2,305,751	2,934,754	544,873	8.84	5.4
396.07		Heavy Power Operated Equipment	20	25,955,492.59	7,493,693	13,270,730	1,360,069	5.24	9.8
		<b>TOTAL OREGON - GENERAL</b>		<b>131,382,339.03</b>	<b>36,319,693</b>	<b>93,734,143</b>	<b>4,857,366</b>	<b>3.70</b>	

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SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE PERCENT, ORIGINAL COST, BOOK DEPRECIATION RESERVE  
AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO PROJECTED PLANT AND RESERVE BALANCES AS OF DECEMBER 31, 2013

ACCOUNT (1)	PROBABLE RETIREMENT DATE (2)	SURVIVOR CURVE (3)	NET SALVAGE PERCENT (4)	ORIGINAL COST (5)	BOOK DEPRECIATION RESERVE (6)	FUTURE ACCRUALS (7)	CALCULATED ANNUAL ACCRUAL AMOUNT (8)	ANNUAL ACCRUAL RATE (9)	COMPOSITE REMAINING LIFE (10)
<b>WASHINGTON - GENERAL</b>									
390.00									
390.01		40-R3	(10)	10,969,617.73	5,233,619	6,832,961	276,512	2.52	24.7
392.01		13-L2.5	10	2,397,979.02	1,066,543	1,091,638	134,170	5.60	8.1
392.05		16-L2.5	10	4,067,621.85	1,675,338	1,985,522	206,177	5.07	9.6
392.09		33-S0.5	15	769,219.66	211,984	441,853	18,300	2.38	24.1
396.03		10-R4	10	1,429,079.38	694,102	592,069	80,819	5.66	7.3
396.07		13-L1.5	15	6,046,018.23	2,225,555	2,913,560	364,836	6.03	8.0
				<b>25,679,535.87</b>	<b>11,107,141</b>	<b>13,857,603</b>	<b>1,080,814</b>	<b>4.21</b>	
<b>WYOMING - GENERAL</b>									
389.20		50-SQ	0	74,341.83	10,274	64,068	1,493	2.01	42.9
390.00		45-S1.5	(15)	14,086,408.72	2,975,054	13,224,316	367,464	2.61	36.0
392.01		13-S1.5	10	4,687,923.72	2,092,892	2,126,239	328,478	7.01	6.5
392.05		15-L1.5	10	6,179,421.17	1,823,664	3,737,815	394,403	6.38	9.5
392.09		30-S2	5	2,873,027.78	1,015,041	1,714,335	97,681	3.40	17.6
396.03		9-R4	15	2,631,435.32	1,024,187	1,212,533	253,624	9.64	4.8
396.07		15-L0	25	32,629,249.98	6,090,344	18,381,593	1,613,335	4.94	11.4
				<b>63,161,808.52</b>	<b>15,031,456</b>	<b>40,460,899</b>	<b>3,056,478</b>	<b>4.84</b>	
<b>CALIFORNIA - GENERAL</b>									
390.00		60-R3	(20)	2,936,056.38	1,202,607	2,320,661	50,126	1.71	46.3
392.01		10-S3	20	828,273.72	471,990	190,629	28,820	3.48	6.6
392.05		15-L2	15	961,928.43	425,470	392,169	43,238	4.49	9.1
392.09		35-R2	5	451,193.36	154,374	274,260	10,483	2.32	26.2
396.03		8-R4	15	918,153.56	498,157	282,274	66,132	7.20	4.3
396.07		14-L1.5	15	3,051,020.13	1,194,997	1,398,370	151,814	4.98	9.2
				<b>9,146,625.58</b>	<b>3,947,595</b>	<b>4,858,363</b>	<b>350,613</b>	<b>3.83</b>	
<b>UTAH - GENERAL</b>									
389.20		45-S0	0	33,674.09	17,835	15,839	725	2.15	21.8
390.00		45-S0	5	88,282,951.86	27,933,987	55,934,817	1,820,509	2.06	30.7
392.01		12-L3	10	13,862,141.42	7,040,843	5,435,084	960,412	6.93	5.7
392.30		10-SQ	64	3,076,269.26	659,761	447,696	105,347	3.42	4.2
392.05		16-L2	10	20,515,218.73	8,165,454	10,298,243	1,145,967	5.59	9.0
392.09		28-S1	25	6,598,150.45	2,252,170	2,696,443	171,582	2.60	15.7
396.03		9-L3	10	5,481,398.25	2,163,200	2,770,058	540,516	9.86	5.1
396.07		14-L0.5	15	51,442,973.19	13,405,919	30,320,608	3,139,793	6.10	9.7
				<b>189,292,777.25</b>	<b>61,639,169</b>	<b>107,918,788</b>	<b>7,884,851</b>	<b>4.17</b>	
<b>IDAHO - GENERAL</b>									
389.20		55-R3	0	4,732.97	2,827	1,906	81	1.71	23.5
390.00		55-R3	(5)	12,569,829.80	4,870,663	8,327,658	233,814	1.86	35.6
392.01		12-S2	10	2,237,957.87	1,059,821	954,341	159,107	7.11	6.0
392.05		15-L2	15	2,825,328.74	1,027,997	1,373,532	161,962	5.73	8.5
392.09		33-L2	10	943,295.09	271,828	577,138	25,712	2.73	22.4
396.03		8-R2	10	1,634,006.10	600,458	870,147	196,713	12.04	4.4
396.07		18-L0.5	25	7,348,051.09	1,690,546	3,820,492	286,623	3.90	13.3
				<b>27,563,201.66</b>	<b>9,524,140</b>	<b>15,925,214</b>	<b>1,064,012</b>	<b>3.86</b>	



PACIFICORP

SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE PERCENT, ORIGINAL COST, BOOK DEPRECIATION RESERVE  
AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO PROJECTED PLANT AND RESERVE BALANCES AS OF DECEMBER 31, 2013

ACCOUNT (1)	PROBABLE RETIREMENT DATE (2)	SURVIVOR CURVE (3)	NET SALVAGE PERCENT (4)	ORIGINAL COST (5)	BOOK DEPRECIATION RESERVE (6)	FUTURE ACCRUALS (7)	CALCULATED ANNUAL ACCRUAL AMOUNT (8)	ANNUAL ACCRUAL RATE (9)	COMPOSITE REMAINING LIFE (10)
<b>AZ, CO, MT, ETC. - GENERAL</b>									
390.00 Structures and Improvements		45-R2	0	374,091.01	232,418	141,673	5,647	1.51	25.1
392.01 Transportation Equipment - Light Trucks and Vans		16-R2	0	459,186.00	335,184	124,002	11,598	2.53	10.7
392.05 Transportation Equipment - Medium Trucks		19-R2.5	15	255,349.41	143,546	73,501	5,368	2.10	13.7
392.09 Transportation Equipment - Trailers		25-R1.5	0	7,844.26	5,660	2,184	171	2.18	12.8
396.07 Heavy Power Operated Equipment		25-R2	5	2,250,061.74	1,389,710	747,849	41,933	1.86	17.8
<b>TOTAL AZ, CO, MT, ETC. - GENERAL</b>				<b>3,346,532.42</b>	<b>2,106,518</b>	<b>1,089,209</b>	<b>64,717</b>	<b>1.93</b>	
<b>TOTAL GENERAL PLANT</b>				<b>449,572,820.33</b>	<b>139,675,712</b>	<b>277,844,219</b>	<b>18,358,851</b>	<b>4.08</b>	
<b>UTAH MINING</b>									
399.30 Structures and Improvements	12-2019	40-S1	(1)	15,067,474.90	11,920,538	3,297,612	576,177	3.82	5.7
399.31 Structures and Improvements - Prep Plant	12-2042	60-S2	(7)	24,269,468.21	13,058,614	12,909,717	500,842	2.06	25.8
399.41 Surface Processing Equipment - Prep Plant	12-2042	60-S2	(7)	8,116,133.86	4,344,158	4,340,105	167,945	2.07	25.8
399.44 Surface Electric Power Facilities	12-2019	40-R3	0	3,415,835.77	2,133,068	1,282,768	215,230	6.30	6.0
399.45 Underground Equipment	12-2019	12-L1	5	108,511,642.90	42,533,676	60,552,385	12,935,325	11.92	4.7
399.46 Longwall Equipment	12-2019	10-L4	5	31,970,552.86	7,331,841	23,040,184	4,210,988	13.17	5.5
399.51 Vehicles	12-2019	14-L2.5	5	1,013,192.91	653,457	309,076	70,688	6.98	4.4
399.52 Heavy Construction Equipment	12-2019	20-R2.5	5	5,412,077.48	2,708,660	2,432,814	441,252	8.15	5.5
399.60 Miscellaneous Equipment	12-2019	13-L1.5	1	1,916,706.39	1,106,841	790,698	177,291	9.25	4.5
399.61 Computer Equipment	12-2019	9-S2	0	178,216.42	118,247	59,969	20,395	11.44	2.9
399.70 Mine Development	12-2019	SQUARE	0	38,414,876.89	28,645,808	9,769,069	1,628,179	4.24	6.0
<b>TOTAL UTAH MINING</b>				<b>238,286,178.59</b>	<b>114,554,908</b>	<b>118,784,397</b>	<b>20,944,312</b>	<b>8.79</b>	
<b>TOTAL ELECTRIC PLANT</b>				<b>22,923,287,115.55</b>	<b>7,542,488,877</b>	<b>19,012,595,314</b>	<b>743,256,789</b>	<b>3.24</b>	

a Estimated decommissioning costs are \$6,633,750

PACIFICORP

CALCULATION OF WEIGHTED NET SALVAGE PERCENT FOR GENERATION PLANT AS OF DECEMBER 31, 2013

Account (1)	Retirements (2)	MW (Pacificorp Share) (3)	Terminal Retirements \$ / kW (4)	Allocated Net Salvage (\$) (5)=(3)*(4)	Net Salvage (%) (6)=(5)/(2)	Retirements (\$) (7)	Interim Retirements Net Salvage (%) (8)	Net Salvage (\$) (9)=(7)*(8)	Total Net Salvage (10)=(5)+(9)	Total Retirements (11)=(7)+(10)	Estimated Net Salvage (%) (12)=(10)/(11)	
<b>STEAM PRODUCTION PLANT</b>												
<b>BLUNDELL</b>												
311.00 Structures and Improvements	7,928,136			155,597	(2)	659,631	(30)	197,889	857,526	7,987,767	(4)	
312.00 Boiler Plant Equipment	24,300,521			9,013,016	(2)	7,837,643	(10)	783,764	9,821,407	32,138,163	(4)	
314.00 Turbogenerator Units	23,051,436			489,447	(2)	8,501,973	(15)	1,275,296	9,777,269	31,553,409	(6)	
315.00 Accessory Electric Equipment	6,746,643			143,250	(2)	720,066	(10)	72,007	215,257	7,466,910	(3)	
316.00 Miscellaneous Power Plant Equipment	741,154	33	40	15,737	(2)	480,089	(10)	46,010	6,147	1,201,253	(5)	
Total Blundell	62,167,890			1,320,000	(2)	18,179,413	(10)	2,374,966	3,694,986	80,347,303	(5)	
<b>CARBON</b>												
311.00 Structures and Improvements	15,254,058			7,971,341	(48)	53,495	(30)	16,048	7,987,390	15,307,553	(48)	
312.00 Boiler Plant Equipment	69,253,203			33,011,785	(48)	652,413	(10)	55,241	33,066,996	69,311,616	(47)	
314.00 Turbogenerator Units	27,718,988			13,213,155	(48)	288,938	(15)	40,491	13,253,645	27,988,927	(47)	
315.00 Accessory Electric Equipment	6,157,136			2,824,994	(48)	29,556	(10)	2,956	6,186,892	6,186,892	(47)	
316.00 Miscellaneous Power Plant Equipment	773,525			368,726	(48)	12,007	(10)	1,201	369,926	785,532	(47)	
Total Carbon	119,156,500	172	330.23	56,800,000	(48)	927,409	(10)	116,357	56,916,357	120,084,309	(47)	
<b>CHOLLA</b>												
311.00 Structures and Improvements	52,989,018			2,144,748	(4)	6,540,717	(30)	1,962,215	4,106,963	58,529,736	(7)	
312.00 Boiler Plant Equipment	237,953,011			9,013,016	(4)	10,110,696	(10)	1,011,069	19,123,964	338,699,745	(6)	
314.00 Turbogenerator Units	4,869,993			1,438,716	(4)	14,758,613	(15)	2,213,192	16,971,805	16,440,798	(5)	
315.00 Accessory Electric Equipment	55,860,372			2,280,967	(4)	1,043,972	(10)	1,043,972	3,304,938	66,300,089	(6)	
316.00 Miscellaneous Power Plant Equipment	1,922,794			77,826	(4)	2,084,228	(10)	208,428	296,254	4,007,074	(7)	
Total Cholla	380,361,269	385	40	15,800,000	(4)	145,339,634	(10)	17,100,549	32,900,549	535,701,103	(6)	
<b>COLSTRIP</b>												
311.00 Structures and Improvements	50,095,555			2,052,821	(4)	8,550,012	(30)	2,565,004	4,617,825	58,645,667	(8)	
312.00 Boiler Plant Equipment	67,310,131			2,756,242	(4)	50,476,536	(10)	5,047,654	7,806,986	117,886,667	(7)	
314.00 Turbogenerator Units	19,251,601			788,994	(4)	14,758,613	(15)	2,213,192	3,002,985	34,006,214	(9)	
315.00 Accessory Electric Equipment	6,861,522			36,304	(4)	1,263,013	(10)	126,301	6,987,816	13,849,338	(8)	
316.00 Miscellaneous Power Plant Equipment	144,467,363	148	40	5,920,000	(4)	76,991,507	(10)	10,146,884	16,066,884	221,468,870	(7)	
Total Colstrip	338,586,172			12,043,361	(4)	163,180,065	(10)	16,089,676	179,269,741	357,855,913	(8)	
<b>GRAIG</b>												
311.00 Structures and Improvements	33,280,930			1,509,115	(5)	3,223,230	(30)	966,969	2,476,085	36,504,160	(7)	
312.00 Boiler Plant Equipment	78,054,185			925,914	(5)	24,119,891	(15)	2,411,989	5,951,337	102,174,077	(6)	
314.00 Turbogenerator Units	20,419,424			6,794,541	(5)	14,364,115	(15)	1,915,181	1,946,995	27,273,965	(7)	
315.00 Accessory Electric Equipment	14,862,188			518,824	(5)	2,485,814	(10)	248,581	2,734,395	18,596,583	(9)	
316.00 Miscellaneous Power Plant Equipment	862,188			41,620	(5)	688,844	(10)	68,884	557,728	1,446,612	(10)	
Total Craig	147,315,842	167	40	6,880,000	(5)	36,996,682	(10)	4,881,041	11,361,041	184,282,524	(6)	
<b>DAVE JOHNSTON</b>												
311.00 Structures and Improvements	146,984,743			4,846,490	(3)	4,268,724	(30)	1,280,617	6,129,108	151,253,467	(4)	
312.00 Boiler Plant Equipment	628,426,598			20,729,501	(3)	60,044,439	(10)	6,004,444	26,733,945	688,471,037	(4)	
314.00 Turbogenerator Units	83,763,867			2,765,065	(3)	14,364,115	(15)	2,154,617	4,917,682	98,126,002	(5)	
315.00 Accessory Electric Equipment	58,000,589			1,913,228	(3)	2,136,872	(10)	213,687	2,124,515	60,144,711	(4)	
316.00 Miscellaneous Power Plant Equipment	824,016,525			30,480,000	(3)	82,331,154	(10)	9,803,066	40,283,066	1,006,349,676	(4)	
Total Dave Johnston	2,337,801,222			74,315,283	(3)	164,882,329	(10)	19,476,847	80,717,021	2,418,518,243	(4)	
<b>GADSBY</b>												
311.00 Structures and Improvements	14,587,956			1,876,971	(13)	558,522	(30)	167,557	2,044,527	15,146,478	(13)	
312.00 Boiler Plant Equipment	33,284,785			4,282,613	(13)	4,382,334	(10)	438,233	4,720,846	37,667,118	(13)	
314.00 Turbogenerator Units	16,218,023			2,086,705	(13)	2,825,991	(15)	423,889	2,510,603	19,044,014	(13)	
315.00 Accessory Electric Equipment	7,380,522			947,047	(13)	415,497	(10)	41,550	998,597	7,776,019	(13)	
316.00 Miscellaneous Power Plant Equipment	6,676,677			2,677,221	(13)	8,258,585	(10)	1,076,862	10,316,862	80,072,547	(13)	
Total Gadsby	71,813,962	231	40	9,240,000	(13)	21,289,729	(10)	2,725,211	23,015,040	94,831,569	(13)	
<b>HAYDEN</b>												
311.00 Structures and Improvements	16,780,905			723,991	(4)	716,033	(30)	214,810	938,801	17,486,938	(5)	
312.00 Boiler Plant Equipment	45,256,446			1,852,620	(4)	9,766,627	(10)	976,663	5,502,283	50,759,219	(5)	
314.00 Turbogenerator Units	7,288,190			314,440	(4)	1,843,837	(15)	276,575	591,016	9,132,027	(6)	
315.00 Accessory Electric Equipment	2,202,233			95,013	(4)	303,918	(10)	30,392	125,404	2,506,150	(5)	
316.00 Miscellaneous Power Plant Equipment	6,676,677			2,677,221	(4)	8,258,585	(10)	1,076,862	9,335,447	16,012,124	(6)	
Total Hayden	72,313,632	78	40	31,200,000	(4)	13,001,562	(10)	1,535,561	4,659,561	85,377,215	(6)	
<b>HUNTER</b>												
311.00 Structures and Improvements	178,224,033			9,177,090	(5)	27,463,006	(30)	8,238,902	17,415,992	205,687,040	(8)	
312.00 Boiler Plant Equipment	480,980,007			24,766,563	(5)	221,646,559	(10)	22,164,656	46,931,219	702,626,566	(7)	
314.00 Turbogenerator Units	151,371,619			7,794,409	(5)	10,613,196	(15)	1,642,984	18,407,695	222,126,262	(8)	
315.00 Accessory Electric Equipment	78,885,795			4,061,152	(5)	1,894,092	(10)	189,409	5,955,244	97,810,726	(6)	
316.00 Miscellaneous Power Plant Equipment	1,858,936			87,787	(5)	1,938,190	(10)	193,819	2,032,009	3,970,925	(6)	
Total Hunter	891,014,551	1147	40	45,860,000	(5)	340,745,319	(10)	43,104,665	88,364,665	1,231,737,610	(7)	

PACIFICORP

CALCULATION OF WEIGHTED NET SALVAGE PERCENT FOR GENERATION PLANT AS OF DECEMBER 31, 2013

Account	Retirements	MW (PacifiCorp Share)	Terminal Retirements \$/ kW (4)	Allocated Net Salvage (\$) (5)=(3)*(4)	Net Salvage (%) (6)=(5)/(2)	Retirements (\$) (7)	Interim Retirements (%) (8)	Net Salvage (\$) (9)=(7)*(8)	Total Net Salvage (10)=(5)+(9)	Total Retirements (11)=(7)+(9)	Estimated Net Salvage (%) (12)=(10)/(11)	
<b>HUNTINGTON</b>												
311.00 Structures and Improvements	104,883,415			5,675,788	(5)	11,311,457	(30)	3,393,437	9,068,235	116,994,872	(8)	
312.00 Turbine and Generators	10,481,500			2,481,570	(5)	10,481,500	(15)	1,572,225	3,053,725	12,054,725	(8)	
314.00 Turbine Units	89,481,500			4,851,570	(5)	31,409,325	(15)	4,710,349	9,169,674	42,888,924	(8)	
315.00 Accessory Electric Equipment	40,951,036			2,220,312	(5)	5,193,638	(10)	519,364	2,739,675	46,144,874	(6)	
316.00 Miscellaneous Power Plant Equipment	1,645,528			89,218	(5)	983,062	(10)	98,306	187,525	2,628,590	(7)	
Total Huntington	670,817,428	909	40	36,360,000	(5)	151,127,047		18,945,112	55,305,112	821,744,475	(7)	
<b>JAMES RIVER</b>												
311.00 Structures and Improvements	5,686,556			30,877	(1)	23,329	(30)	6,989	37,875	57,185	(1)	
312.00 Boiler Plant Equipment	17,845,904			97,088	(1)	85,847	(15)	12,842	159,891	207,739	(1)	
314.00 Turbine Units	4,270,534			23,180	(1)	95,484	(15)	14,322	159,891	183,213	(1)	
315.00 Accessory Electric Equipment	33,530,623	14	13	182,000	(1)	488,292	(10)	48,829	253,319	340,181,915	(1)	
Total James River								71,319				
<b>JIM BRIDGER</b>												
311.00 Structures and Improvements	124,067,072			8,290,611	(7)	15,268,486	(30)	4,580,546	12,871,156	138,335,557	(9)	
312.00 Boiler Plant Equipment	511,604,311			34,187,252	(7)	184,277,970	(10)	18,427,787	52,615,049	695,882,281	(8)	
314.00 Turbine Units	157,021,003			10,102,712	(7)	56,061,385	(15)	8,259,289	16,320,674	77,841,080	(9)	
315.00 Accessory Electric Equipment	46,848,624			3,456,862	(7)	10,687,819	(10)	743,947	4,231,766	21,082,589	(9)	
316.00 Miscellaneous Power Plant Equipment	1,941,912			129,786	(7)	1,638,559	(10)	163,856	233,621	3,980,471	(8)	
Total Jim Bridger	843,414,362	1409	40	56,360,000	(7)	265,959,209		32,392,688	88,752,688	1,109,273,571	(8)	
<b>NAUGHTON</b>												
311.00 Structures and Improvements	108,932,201			4,353,242	(4)	4,534,630	(30)	1,360,389	5,713,631	113,466,832	(5)	
312.00 Boiler Plant Equipment	487,744,939			18,292,794	(4)	58,985,084	(10)	5,895,268	24,191,003	516,727,023	(5)	
314.00 Turbine Units	64,885,983			2,931,149	(4)	12,952,097	(15)	1,942,815	4,535,963	77,841,080	(6)	
315.00 Accessory Electric Equipment	1,654,824			2,477,724	(4)	2,477,724	(10)	247,772	2,725,496	4,403,220	(6)	
316.00 Miscellaneous Power Plant Equipment	51,413,586			56,481	(4)	527,481	(10)	52,748	108,230	91,941,087	(6)	
Total Naughton	681,842,290	681	40	27,840,000	(4)	79,473,913		9,801,922	37,141,922	771,116,204	(5)	
<b>WYODAK</b>												
311.00 Structures and Improvements	45,071,446			1,429,534	(3)	5,928,047	(30)	1,778,414	3,207,949	50,989,494	(6)	
312.00 Boiler Plant Equipment	225,291,939			7,145,601	(3)	77,877,783	(10)	7,787,778	14,933,379	303,169,722	(5)	
314.00 Turbine Units	42,972,596			1,362,964	(3)	19,835,319	(15)	2,974,988	4,337,962	62,805,875	(7)	
315.00 Accessory Electric Equipment	1,938,929			4,307,721	(3)	4,307,721	(10)	430,772	1,681,188	27,994,275	(6)	
316.00 Miscellaneous Power Plant Equipment	337,886,287	268	40	10,720,000	(3)	108,133,713	(10)	12,990,647	23,710,647	448,122,010	(5)	
Total Wyodak	5,399,825,454			306,502,000		1,327,821,700		163,846,219	470,348,219	6,727,647,154		
<b>HYDRAULIC PRODUCTION PLANT</b>												
<b>ASHTON/ST. ANTHONY</b>												
331.00 Structures and Improvements	1,127,909			-	0	45,816	(40)	18,327	18,327	4,173,116	(2)	
332.00 Turbine Units	29,117,027			-	0	459,521	(40)	182,661	182,661	132,561	(1)	
333.00 Waterwheels, Turbines and Generators	2,281,198			-	0	150,204	(40)	60,082	60,082	2,431,402	(2)	
334.00 Accessory Electric Equipment	1,176,752			-	0	181,927	(20)	36,385	36,385	1,358,678	(3)	
335.00 Miscellaneous Power Plant Equipment	7,620			-	0	899	(10)	90	90	8,519	(1)	
336.00 Roads, Railroads and Bridges	645			-	0	87	(40)	35	35	732	(5)	
TOTAL ASHTON/ST. ANTHONY	33,710,544	0	0	-	0	835,585		297,579	297,579	34,546,128	(1)	
<b>BEAR RIVER</b>												
331.00 Structures and Improvements	4,248,002			-	0	389,369	(40)	155,747	155,747	4,638,271	(3)	
332.00 Reservoirs, Dams and Waterways	27,173,827			-	0	1,730,159	(40)	692,063	692,063	28,903,895	(2)	
333.00 Waterwheels, Turbines and Generators	9,571,532			-	0	1,065,557	(40)	426,223	426,223	10,637,089	(4)	
334.00 Accessory Electric Equipment	3,271,229			-	0	771,380	(20)	154,276	154,276	4,042,609	(4)	
335.00 Miscellaneous Power Plant Equipment	68,033			-	0	11,899	(10)	1,190	1,190	80,832	(1)	
336.00 Roads, Railroads and Bridges	556,422			-	0	36,206	(40)	15,282	15,282	594,628	(3)	
TOTAL BEAR RIVER	44,890,944	0	0	-	0	4,006,569		1,444,782	1,444,782	48,897,513	(3)	
<b>BEND</b>												
331.00 Structures and Improvements	56,056			-	0	516	(40)	207	207	56,573	0	
332.00 Reservoirs, Dams and Waterways	528,849			-	0	2,069	(40)	827	827	530,917	0	
333.00 Waterwheels, Turbines and Generators	92,879			-	0	842	(40)	337	337	94,985	(1)	
334.00 Accessory Electric Equipment	601,690			-	0	2,607	(20)	2,607	2,607	614,725	0	
335.00 Miscellaneous Power Plant Equipment	15,025			-	0	180	(10)	18	18	15,206	0	
336.00 Roads, Railroads and Bridges	170			-	0	2	(40)	1	1	172	0	
TOTAL BEND	1,294,670	0	0	-	0	17,907		4,502	4,502	1,312,577	0	
<b>BIG FORK</b>												
331.00 Structures and Improvements	528,129			-	0	75,353	(40)	30,141	30,141	603,482	(5)	
332.00 Reservoirs, Dams and Waterways	4,214,965			-	0	466,609	(40)	186,644	186,644	4,681,574	(4)	
333.00 Waterwheels, Turbines and Generators	1,173,226			-	0	315,173	(40)	126,069	126,069	1,488,399	(8)	
334.00 Accessory Electric Equipment	178,695			-	0	23,302	(20)	23,302	23,302	285,206	(8)	
335.00 Roads, Railroads and Bridges	219,407			-	0	20,939	(40)	8,376	8,376	231,346	(5)	
TOTAL BIG FORK	6,306,421	0	0	-	0	994,586		374,532	374,532	7,300,007	(5)	

PACIFICORP

CALCULATION OF WEIGHTED NET SALVAGE PERCENT FOR GENERATION PLANT AS OF DECEMBER 31, 2013

Account	Retirements (2)	MW (Pacificorp Share)	Terminal Retirements \$/ kW (4)	Allocated Net Salvage (\$) (5)=(3)*(4)	Net Salvage (%) (6)=(5)/(2)	Retirements (\$) (7)	Interim Retirements Net Salvage (%) (8)	Net Salvage (\$) (9)=(7)*(8)	Total Net Salvage (10)=(5)+(9)	Total Retirements (11)=(2)+(7)	Estimated Net Salvage (%) (12)=(10)/(11)
<b>CUTLER</b>											
331.00 Structures and Improvements	3,836,616			-	0	111,764	(40)	44,706	44,706	3,948,380	(1)
332.00 Reservoirs, Dams and Waterways	1,196,107			-	0	26,739	(40)	10,696	10,696	1,222,841	(1)
333.00 Waterwheels, Turbines and Generators	11,744,233			-	0	224,533	(40)	89,413	89,413	11,967,826	(1)
334.00 Accessory Electric Equipment	2,342,966			-	0	191,294	(20)	38,259	38,259	2,584,261	(2)
335.00 Miscellaneous Power Plant Equipment	11,456			-	0	921	(10)	92	92	12,377	(1)
336.00 Roads, Railroads and Bridges	553,601			-	0	15,589	(40)	6,239	6,239	569,199	(1)
TOTAL CUTLER	25,762,762	0	0	-	0	780,679	(40)	273,736	273,736	26,543,440	(1)
<b>EAGLE POINT</b>											
331.00 Structures and Improvements	133,434			-	0	4,391	(40)	1,752	1,752	137,765	(1)
332.00 Reservoirs, Dams and Waterways	1,196,107			-	0	26,739	(40)	10,696	10,696	1,222,841	(1)
333.00 Waterwheels, Turbines and Generators	224,281			-	0	23,420	(40)	9,368	9,368	247,701	(4)
334.00 Accessory Electric Equipment	85,634			-	0	11,197	(20)	2,239	2,239	96,830	(2)
336.00 Roads, Railroads and Bridges	102,898			-	0	2,440	(40)	976	976	105,338	(1)
TOTAL EAGLE POINT	1,742,353	0	0	-	0	68,127	(40)	25,012	25,012	1,810,481	(1)
<b>GRANITE</b>											
331.00 Structures and Improvements	511,249			-	0	21,179	(40)	8,472	8,472	532,428	(2)
332.00 Reservoirs, Dams and Waterways	3,693,339			-	0	104,868	(40)	40,556	40,556	3,734,455	(3)
333.00 Waterwheels, Turbines and Generators	650,693			-	0	64,555	(20)	25,822	25,822	715,247	(4)
334.00 Accessory Electric Equipment	173,228			-	0	33,520	(20)	6,704	6,704	206,748	(3)
335.00 Miscellaneous Power Plant Equipment	1,176			-	0	209	(10)	21	21	1,385	(1)
TOTAL GRANITE	4,995,024	0	0	-	0	220,352	(40)	81,374	81,374	5,215,376	(2)
<b>KLAMATH RIVER</b>											
331.00 Structures and Improvements	882,154			-	0	15,554	(40)	6,222	6,222	897,708	(1)
332.00 Reservoirs, Dams and Waterways	11,785,662			-	0	199,375	(40)	79,750	79,750	11,875,255	(3)
333.00 Waterwheels, Turbines and Generators	256,656			-	0	20,568	(40)	8,227	8,227	277,225	(3)
334.00 Accessory Electric Equipment	791,359			-	0	45,255	(20)	9,051	9,051	836,614	(1)
335.00 Miscellaneous Power Plant Equipment	56,518			-	0	3,971	(10)	397	397	60,489	(1)
336.00 Roads, Railroads and Bridges	2,358,891			-	0	3,943	(40)	1,577	1,577	239,834	(1)
TOTAL KLAMATH RIVER	13,749,124	0	0	-	0	278,667	(40)	101,224	101,224	14,027,791	(1)
<b>KLAMATH RIVER-ACCELERATED</b>											
331.00 Structures and Improvements	13,695,990			-	0	-	(40)	-	-	13,695,990	0
332.00 Reservoirs, Dams and Waterways	34,075,682			-	0	-	(40)	-	-	34,075,682	0
333.00 Waterwheels, Turbines and Generators	17,785,162			-	0	-	(40)	-	-	17,785,162	0
334.00 Accessory Electric Equipment	16,047,648			-	0	-	(20)	-	-	16,047,648	0
335.00 Miscellaneous Power Plant Equipment	173,067			-	0	-	(10)	-	-	173,067	0
336.00 Roads, Railroads and Bridges	2,547,856			-	0	-	(40)	-	-	2,547,856	0
TOTAL KLAMATH RIVER	84,326,375	0	0	-	0	-	(40)	-	-	84,326,375	0
<b>LAST CHANGE</b>											
331.00 Structures and Improvements	434,134			-	0	12,233	(40)	4,893	4,893	446,367	(1)
332.00 Reservoirs, Dams and Waterways	938,329			-	0	17,900	(40)	7,160	7,160	966,229	(1)
333.00 Waterwheels, Turbines and Generators	1,001,259			-	0	58,777	(40)	23,511	23,511	1,060,035	(2)
334.00 Accessory Electric Equipment	232,828			-	0	24,996	(20)	4,999	4,999	257,824	(2)
336.00 Roads, Railroads and Bridges	63,085			-	0	1,869	(40)	755	755	64,973	(1)
TOTAL LAST CHANGE	2,669,633	0	0	-	0	115,796	(40)	41,319	41,319	2,785,428	(1)
<b>LIFTON</b>											
331.00 Structures and Improvements	1,070,005			-	0	120,014	(40)	48,006	48,006	1,100,620	(4)
332.00 Reservoirs, Dams and Waterways	7,664,674			-	0	559,279	(40)	223,311	223,311	8,222,952	(3)
333.00 Waterwheels, Turbines and Generators	7,431,563			-	0	316,112	(40)	126,445	126,445	7,747,695	(2)
334.00 Accessory Electric Equipment	226,115			-	0	56,590	(20)	11,316	11,316	282,695	(4)
335.00 Miscellaneous Power Plant Equipment	2,360			-	0	501	(10)	50	50	2,861	(2)
336.00 Roads, Railroads and Bridges	176,299			-	0	7,943	(40)	3,177	3,177	186,243	(2)
TOTAL LIFTON	16,573,936	0	0	-	0	1,059,429	(40)	412,306	412,306	17,633,366	(2)
<b>MERWIN</b>											
331.00 Structures and Improvements	84,415,778			-	0	9,956,237	(40)	3,982,495	3,982,495	94,372,015	(4)
332.00 Reservoirs, Dams and Waterways	20,660,292			-	0	3,453,717	(40)	1,391,487	1,391,487	24,113,999	(6)
333.00 Waterwheels, Turbines and Generators	4,562,693			-	0	3,185,953	(40)	1,274,381	1,274,381	7,768,646	(16)
334.00 Accessory Electric Equipment	6,006,096			-	0	3,920,634	(20)	784,127	784,127	9,928,730	(8)
335.00 Miscellaneous Power Plant Equipment	109,176			-	0	47,830	(10)	4,783	4,783	157,007	(3)
336.00 Roads, Railroads and Bridges	1,851,344			-	0	287,486	(40)	114,994	114,994	2,136,630	(5)
TOTAL MERWIN	117,627,369	0	0	-	0	20,851,858	(40)	7,542,267	7,542,267	138,479,227	(5)
<b>NORTH UMPQUA</b>											
331.00 Structures and Improvements	101,747,455			-	0	5,116,661	(40)	2,046,664	2,046,664	106,864,116	(2)
332.00 Reservoirs, Dams and Waterways	112,188,937			-	0	6,856,067	(40)	2,742,427	2,742,427	119,045,003	(2)
333.00 Waterwheels, Turbines and Generators	21,244,312			-	0	1,061,158	(40)	424,475	424,475	23,897,207	(4)
334.00 Accessory Electric Equipment	12,440,490			-	0	3,141,181	(20)	628,236	628,236	15,581,671	(4)
335.00 Miscellaneous Power Plant Equipment	587,364			-	0	119,888	(10)	11,989	11,989	707,252	(2)
336.00 Roads, Railroads and Bridges	6,301,918			-	0	504,354	(40)	201,742	201,742	6,906,273	(3)
TOTAL NORTH UMPQUA	254,510,476	0	0	-	0	18,391,046	(40)	6,892,216	6,892,216	272,901,522	(2)

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CALCULATION OF WEIGHTED NET SALVAGE PERCENT FOR GENERATION PLANT AS OF DECEMBER 31, 2013

Account (1)	Retirements (2)	MW (Pacificorp Share) (3)	Terminal Retirements		Allocated Net Salvage (\$) (5)=(3)*(4)	Net Salvage (%) (6)=(5)/(2)	Interim Retirements		Total Net Salvage (10)=(5)+(9)	Total Retirements (11)=(2)+(7)	Estimated Net Salvage (%) (12)=(10)/(11)
			\$/ kW (4)	Retirements (\$) (7)			Interim Retirements (%) (8)	Net Salvage (\$) (9)=(7)*(8)			
<b>OLMSTED</b>											
331.00 Structures and Improvements	186,054	-	-	-	-	0	2,426	(40)	971	188,480	(1)
332.00 Reservoirs, Dams and Waterways	41,626,649	-	-	-	-	0	485	(10)	57	41,626,649	0
333.00 Waterwheels, Turbines and Generators	3,173	-	-	-	-	0	81	(10)	5	3,224	0
335.00 Accessory Electric Equipment	12,553	-	-	-	-	0	45	(40)	18	12,558	0
336.00 Roads, Railroads and Bridges	229,576	0	0	0	0	0	2,957	1,081	232,552	0	
TOTAL OLMSTED											
<b>PARIS</b>											
331.00 Structures and Improvements	114,660	-	-	-	-	0	811	(40)	324	115,470	0
332.00 Reservoirs, Dams and Waterways	93,524	-	-	-	-	0	1,683	(40)	673	95,207	(1)
333.00 Waterwheels, Turbines and Generators	1,528,560	-	-	-	-	0	1,836	(20)	802	1,530,362	(1)
334.00 Accessory Electric Equipment	144,446	-	-	-	-	0	4,385	(10)	87	145,321	0
335.00 Miscellaneous Power Plant Equipment	401	-	-	-	-	0	1,136	(10)	114	416,411	0
TOTAL PARIS	423,818	0	0	0	0	0	8,093	2,417	431,910	(1)	
<b>PIONEER</b>											
331.00 Structures and Improvements	483,938	-	-	-	-	0	27,429	(40)	10,972	511,367	(2)
332.00 Reservoirs, Dams and Waterways	7,762,338	-	-	-	-	0	322,331	(40)	128,932	8,084,669	(2)
333.00 Waterwheels, Turbines and Generators	1,528,560	-	-	-	-	0	27,315	(40)	27,315	1,583,636	(2)
334.00 Accessory Electric Equipment	48,832	-	-	-	-	0	98,826	(20)	17,761	50,593	(1)
335.00 Miscellaneous Power Plant Equipment	8,332	-	-	-	-	0	1,136	(10)	114	9,466	(1)
336.00 Roads, Railroads and Bridges	68,150	-	-	-	-	0	2,347	(40)	939	70,497	(1)
TOTAL PIONEER	10,265,216	0	0	0	0	0	508,084	185,562	10,803,259	(2)	
<b>PROSPECT #1, 2 AND 4</b>											
331.00 Structures and Improvements	3,050,638	-	-	-	-	0	243,001	(40)	97,201	3,293,640	(3)
332.00 Reservoirs, Dams and Waterways	34,778,137	-	-	-	-	0	1,410,789	(40)	564,316	36,188,926	(2)
333.00 Waterwheels, Turbines and Generators	3,187,625	-	-	-	-	0	487,625	(20)	97,525	3,285,150	(5)
334.00 Accessory Electric Equipment	1,860,259	-	-	-	-	0	488,132	(20)	96,826	2,114,353	(5)
335.00 Miscellaneous Power Plant Equipment	15,923	-	-	-	-	0	2,881	(10)	288	18,804	(2)
336.00 Roads, Railroads and Bridges	270,740	-	-	-	-	0	19,949	(40)	7,980	290,689	(3)
TOTAL PROSPECT # 1, 2 AND 4	43,234,154	0	0	0	0	0	2,577,529	933,321	45,811,663	(2)	
<b>PROSPECT #3</b>											
331.00 Structures and Improvements	325,144	-	-	-	-	0	3,856	(40)	1,542	331,989	0
332.00 Reservoirs, Dams and Waterways	1,114,736	-	-	-	-	0	35,435	(40)	14,165	1,129,901	0
333.00 Waterwheels, Turbines and Generators	1,776,564	-	-	-	-	0	8,981	(40)	3,582	1,780,146	0
334.00 Accessory Electric Equipment	450,517	-	-	-	-	0	17,947	(20)	3,589	468,464	(1)
335.00 Miscellaneous Power Plant Equipment	68,727	-	-	-	-	0	2,025	(10)	202	70,752	0
336.00 Roads, Railroads and Bridges	58,019	-	-	-	-	0	907	(40)	363	59,926	(1)
TOTAL PROSPECT #3	6,856,190	0	0	0	0	0	83,609	29,247	6,939,799	0	
<b>SANTA CLARA</b>											
331.00 Structures and Improvements	176,452	-	-	-	-	0	3,171	(40)	1,269	178,623	(1)
332.00 Reservoirs, Dams and Waterways	1,114,736	-	-	-	-	0	11,377	(40)	4,551	1,126,287	(1)
333.00 Waterwheels, Turbines and Generators	448,829	-	-	-	-	0	12,013	(40)	4,805	460,843	(1)
334.00 Accessory Electric Equipment	642,922	-	-	-	-	0	37,544	(20)	7,509	680,467	(1)
335.00 Miscellaneous Power Plant Equipment	7,420	-	-	-	-	0	401	(10)	40	7,821	(2)
336.00 Roads, Railroads and Bridges	2,568	-	-	-	-	0	116	(40)	46	2,684	(2)
TOTAL SANTA CLARA	2,391,928	0	0	0	0	0	72,283	21,284	2,464,211	(1)	
<b>STAIRS</b>											
331.00 Structures and Improvements	168,009	-	-	-	-	0	11,679	(40)	4,671	170,687	(3)
332.00 Reservoirs, Dams and Waterways	700,500	-	-	-	-	0	36,924	(40)	14,770	737,424	(2)
333.00 Waterwheels, Turbines and Generators	473,520	-	-	-	-	0	40,847	(40)	16,339	514,367	(3)
334.00 Accessory Electric Equipment	146,256	-	-	-	-	0	29,321	(20)	5,864	174,576	(3)
336.00 Roads, Railroads and Bridges	5,341	-	-	-	-	0	152	(40)	61	5,493	(1)
TOTAL STAIRS	1,492,625	0	0	0	0	0	118,922	41,705	1,611,547	(3)	
<b>SWIFT</b>											
331.00 Structures and Improvements	62,171,128	-	-	-	-	0	6,076,695	(40)	2,709,678	68,147,823	(4)
332.00 Reservoirs, Dams and Waterways	41,626,649	-	-	-	-	0	9,309,373	(40)	3,720,949	51,129,022	(7)
333.00 Waterwheels, Turbines and Generators	7,027,472	-	-	-	-	0	4,741,665	(40)	1,896,666	11,769,137	(16)
334.00 Accessory Electric Equipment	2,567,323	-	-	-	-	0	1,801,511	(20)	360,302	4,368,834	(8)
335.00 Miscellaneous Power Plant Equipment	206,180	-	-	-	-	0	203,010	(10)	20,301	409,190	(5)
336.00 Roads, Railroads and Bridges	891,293	-	-	-	-	0	117,046	(40)	46,818	1,008,339	(5)
TOTAL SWIFT	114,680,045	0	0	0	0	0	23,142,300	8,635,715	137,832,345	(6)	
<b>VIVA NAUGHTON</b>											
331.00 Structures and Improvements	372,689	-	-	-	-	0	28,723	(40)	11,489	401,422	(3)
332.00 Reservoirs, Dams and Waterways	97,212	-	-	-	-	0	5,969	(40)	2,388	103,181	(2)
333.00 Waterwheels, Turbines and Generators	413,192	-	-	-	-	0	80,608	(40)	32,323	484,000	(7)
334.00 Accessory Electric Equipment	120,580	-	-	-	-	0	45,761	(20)	9,152	166,341	(6)
335.00 Miscellaneous Power Plant Equipment	16,286	-	-	-	-	0	4,027	(10)	403	20,313	(2)
TOTAL VIVA NAUGHTON	1,019,970	0	0	0	0	0	165,287	55,755	1,185,257	(5)	

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CALCULATION OF WEIGHTED NET SALVAGE PERCENT FOR GENERATION PLANT AS OF DECEMBER 31, 2013

Account (1)	Retirements (2)	MW (Pacificorp Share) (3)	Terminal Retirements		Allocated Net Salvage (\$) (5)=(3)*(4)	Net Salvage (6)=(5)/(2)	Interim Retirements		Net Salvage (9)=(7)*(8)	Total Net Salvage (10)=(5)+(9)	Total Retirements (11)=(2)+(7)	Estimated Net Salvage (%) (12)=(10)/(11)
			\$/ kW (4)	Retirements (7)			Interim Retirements (8)	Retirements (9)				
<u>WALLOWA FALLS</u>												
331.00 Structures and Improvements	111,126				-	0	568	(40)	223	223	111,683	0
332.00 Fuel Holders, Producers and Accessories	9,525				-	0	9,525	(40)	1,469	1,469	9,525	0
333.00 Waterheals, Turbines and Generators	103,297				-	0	1,173	(40)	469	104,470	0	
334.00 Accessory Electric Equipment	1,345,902				-	0	24,080	(20)	4,816	1,369,982	0	
336.00 Roads, Railroads and Bridges	308,480				-	0	1,258	(40)	503	309,738	0	
TOTAL WALLOWA FALLS	2,771,789		0	0	-	0	30,370	(40)	7,332	2,802,170	0	
<u>WEBER</u>												
331.00 Structures and Improvements	358,190				-	0	7,682	(40)	3,073	365,872	(1)	
332.00 Fuel Holders, Producers and Accessories	1,827,309				-	0	33,625	(40)	13,450	1,860,954	(1)	
333.00 Waterheals, Turbines and Generators	232,309				-	0	24,084	(40)	10,222	246,531	(1)	
334.00 Accessory Electric Equipment	239,260				-	0	11,371	(20)	2,274	250,631	(1)	
335.00 Miscellaneous Power Plant Equipment	21,016				-	0	946	(10)	95	21,962	0	
336.00 Roads, Railroads and Bridges	39,193				-	0	505	(40)	202	39,698	(1)	
TOTAL WEBER	2,848,480		0	0	-	0	76,445	(40)	28,020	2,924,904	(1)	
<u>VALE</u>												
331.00 Structures and Improvements	6,426,547				-	0	1,215,278	(40)	488,111	7,641,825	(6)	
332.00 Fuel Holders, Producers and Accessories	29,483,330				-	0	7,229,688	(40)	2,888,876	35,705,612	(6)	
333.00 Waterheals, Turbines and Generators	6,607,411				-	0	3,661,321	(20)	1,584,529	10,568,732	(15)	
334.00 Accessory Electric Equipment	1,972,596				-	0	1,549,279	(20)	309,856	3,521,876	(9)	
335.00 Miscellaneous Power Plant Equipment	243,116				-	0	291,756	(10)	29,176	534,873	(5)	
336.00 Roads, Railroads and Bridges	1,248,023				-	0	184,513	(40)	73,805	1,443,537	(5)	
TOTAL VALE	45,982,123		0	0	-	0	14,424,338	(40)	5,372,352	60,406,461	(9)	
<u>TOTAL HYDRAULIC PRODUCTION</u>												
<u>OTHER PRODUCTION PLANT</u>												
341.00 Structures and Improvements	21,878,607				949,140	(4)	1,383,861	(5)	68,193	23,262,468	(4)	
342.00 Fuel Holders, Producers and Accessories	1,188,314				51,552	(4)	397,861	(5)	51,552	1,586,175	(3)	
343.00 Prime Movers	114,426,139				4,986,046	(4)	77,053,999	(5)	8,816,746	191,480,138	(5)	
344.00 Generators	61,631,255				2,679,693	(4)	20,578,411	(4)	3,702,613	82,209,666	(5)	
345.00 Accessory Electric Equipment	35,845,826				1,574,232	(4)	2,829,175	(2)	1,439,971	38,285,797	(4)	
346.00 Miscellaneous Power Plant Equipment	2,864,596				124,292	(4)	376,022	(4)	132,292	3,036,812	(4)	
TOTAL CHEHALIS	258,347,208		517	20	10,340,000	(4)	102,812,259	(4)	5,007,376	349,959,467	(5)	
<u>CURRENT CREEK</u>												
341.00 Structures and Improvements	41,469,450				1,731,217	(4)	2,639,157	(5)	131,958	44,108,607	(4)	
342.00 Fuel Holders, Producers and Accessories	2,439,660				101,848	(4)	839,758	(5)	101,848	3,279,418	(3)	
343.00 Prime Movers	120,854,613				5,045,293	(4)	81,777,514	(5)	4,088,876	202,632,127	(4)	
344.00 Generators	36,800,370				2,371,433	(4)	18,100,931	(4)	935,502	3,306,735	(4)	
345.00 Accessory Electric Equipment	1,448,242				149,272	(4)	3,059,674	(4)	610,117	7,510,101	(4)	
346.00 Miscellaneous Power Plant Equipment	2,618,103				109,297	(4)	347,763	(4)	109,297	2,965,866	(4)	
TOTAL CURRENT CREEK	263,493,280		550	20	11,000,000	(4)	107,365,077	(4)	5,217,352	370,858,358	(4)	
<u>HERMISTON</u>												
341.00 Structures and Improvements	12,144,578				463,048	(4)	692,464	(5)	34,623	12,837,041	(4)	
342.00 Fuel Holders, Producers and Accessories	19,390				739	(4)	5,660	(5)	739	25,050	(3)	
343.00 Prime Movers	72,779,662				2,774,939	(4)	36,646,944	(4)	1,832,297	108,425,627	(4)	
344.00 Generators	3,846,771				1,323,659	(4)	8,686,614	(2)	4,363,771	9,010,450	(4)	
345.00 Accessory Electric Equipment	8,488,753				326,659	(4)	6,916,614	(2)	12,112	9,094,367	(4)	
346.00 Miscellaneous Power Plant Equipment	442,432				16,869	(4)	53,216	(4)	16,869	495,647	(3)	
TOTAL HERMISTON	124,942,861		238	20	4,760,000	(4)	46,698,744	(4)	2,313,575	171,536,606	(4)	
<u>LAKE SIDE</u>												
341.00 Structures and Improvements	26,154,553				1,222,073	(5)	1,686,384	(5)	84,289	27,839,937	(5)	
342.00 Fuel Holders, Producers and Accessories	2,575,295				120,331	(5)	907,892	(5)	120,331	3,483,187	(3)	
343.00 Prime Movers	105,867,701				4,186,715	(5)	21,467,902	(5)	3,495,258	183,463,640	(5)	
344.00 Generators	693,720				2,826,003	(5)	1,857,337	(5)	3,881,390	81,565,460	(5)	
345.00 Accessory Electric Equipment	41,031,325				1,917,181	(5)	3,329,806	(2)	1,993,787	44,361,131	(4)	
346.00 Miscellaneous Power Plant Equipment	2,775,822				129,700	(5)	372,844	(5)	129,700	3,148,666	(4)	
TOTAL LAKE SIDE	238,944,016		568	20	11,160,000	(5)	106,947,827	(5)	5,183,460	345,791,843	(5)	
<u>GAOBSY PEAKER UNIT 4-6</u>												
341.00 Structures and Improvements	4,172,508				66,542	(2)	67,223	(5)	3,361	4,239,730	(2)	
342.00 Fuel Holders, Producers and Accessories	397,709				71,390	(2)	12,686,622	(5)	685,162	52,673,381	(1)	
343.00 Prime Movers	14,021,034				220,338	(2)	1,913,500	(5)	316,013	16,940,533	(1)	
344.00 Generators	2,837,026				44,564	(2)	73,248	(2)	46,149	2,916,274	(2)	
345.00 Accessory Electric Equipment	68,754,345				1,080,000	(2)	14,832,874	(2)	1,805,783	83,587,219	(2)	

