

Exhibit A

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
1992	11,070	537	5	734-	7-	1,272-	11-
1993	8,482		0		0		0
1994	6,832		0		0		0
1995	4,472	942	21		0	942-	21-
1996							
1997	12,923	1,301	10		0	1,301-	10-
1998	14		0		0		0
1999							
2000	11,559		0		0		0
2001	45,060		0		0		0
2002	78,769	143	0		0	143-	0
2003	14,608		0		0		0
2004	23,954		0		0		0
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	79,024	6,676	8		0	6,676-	8-
TOTAL	1,074,438	21,362	2	734-	0	22,097-	2-

THREE-YEAR MOVING AVERAGES

92-94	8,795	179	2	245-	3-	424-	5-
93-95	6,595	314	5		0	314-	5-
94-96	3,768	314	8		0	314-	8-
95-97	5,798	748	13		0	748-	13-
96-98	4,312	434	10		0	434-	10-
97-99	4,312	434	10		0	434-	10-
98-00	3,858		0		0		0
99-01	18,873		0		0		0
00-02	45,129	48	0		0	48-	0
01-03	46,146	48	0		0	48-	0
02-04	39,111	48	0		0	48-	0
03-05	53,282		0		0		0
04-06	55,577	796	1		0	796-	1-
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-

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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	203,772	2,749	1		0	2,749-	1-
09-11	221,892	3,482	2		0	3,482-	2-
FIVE-YEAR AVERAGE							
07-11	142,783	3,210	2		0	3,210-	2-

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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	597,182	85,106	14	6,880	1	78,227-	13-
1993	315,755	39,031	12	123-	0	39,153-	12-
1994	728,680	147,847	20	2,058	0	145,789-	20-
1995	997,397	128,918	13	9,078	1	119,839-	12-
1996	1,471,518	111,810	8	11,784	1	100,026-	7-
1997	744,750	100,409	13	84,109	11	16,300-	2-
1998	862,725	122,161	14	45,393	5	76,767-	9-
1999	174,393	64,395	37	149,642	86	85,247	49
2000	1,818,670	112,232	6	241,784	13	129,552	7
2001	3,319,194	244,650	7	135,233	4	109,417-	3-
2002	3,321,345	504,557	15	154,112	5	350,445-	11-
2003	1,257,531	158,885	13		0	158,885-	13-
2004	4,002,569	549,525	14		0	549,525-	14-
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	1,998,924	208,896	10	7,147	0	201,749-	10-
TOTAL	34,557,654	6,136,081	18	926,663	3	5,209,417-	15-

THREE-YEAR MOVING AVERAGES

92-94	547,206	90,661	17	2,938	1	87,723-	16-
93-95	680,611	105,265	15	3,671	1	101,594-	15-
94-96	1,065,865	129,525	12	7,640	1	121,885-	11-
95-97	1,071,222	113,712	11	34,990	3	78,722-	7-
96-98	1,026,331	111,460	11	47,095	5	64,365-	6-
97-99	593,956	95,655	16	93,048	16	2,607-	0
98-00	951,929	99,596	10	145,607	15	46,011	5
99-01	1,770,752	140,426	8	175,553	10	35,127	2
00-02	2,819,736	287,146	10	177,043	6	110,103-	4-
01-03	2,632,690	302,697	11	96,448	4	206,249-	8-
02-04	2,860,481	404,322	14	51,371	2	352,951-	12-
03-05	3,332,862	459,808	14		0	459,808-	14-
04-06	3,477,646	555,496	16	6,933	0	548,563-	16-
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-

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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
THREE-YEAR MOVING AVERAGES							
08-10	1,697,498	723,516	43	19,589	1	703,928-	41-
09-11	1,923,696	621,019	32	3,958	0	617,061-	32-
FIVE-YEAR AVERAGE							
07-11	1,703,115	529,918	31	13,183	1	516,736-	30-

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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
2000	7,524		0		0		0
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		0	2,498-	0

THREE-YEAR MOVING AVERAGES

00-02	5,509		0		0		0
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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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

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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
1992	885,960	2,766,490	312	73,610	8	2,692,881-	304-
1993	788,218	2,747,202	349	83,878	11	2,663,324-	338-
1994	561,146	5,086,170	906	67,882	12	5,018,288-	894-
1995	1,498,330	3,824,345	255	67,798	5	3,756,546-	251-
1996	1,849,468	3,176,913	172	101,178	5	3,075,735-	166-
1997	1,667,623	2,133,298	128	122,347	7	2,010,951-	121-
1998	2,634,092	1,929,197	73	97,990	4	1,831,207-	70-
1999		1,724,912		40,383		1,684,529-	
2000	3,821,821	2,935,151	77	78,896	2	2,856,255-	75-
2001	2,876,988	3,107,386	108	91,080	3	3,016,306-	105-
2002	2,208,602	2,382,926	108	64,407	3	2,318,519-	105-
2003	2,763,199	3,672,433	133	722,114	26	2,950,320-	107-
2004	2,795,102	2,048,139	73	588,867	21	1,459,272-	52-
2005	2,571,361	3,524,072	137	647,648	25	2,876,424-	112-
2006	2,287,800	2,882,292	126	411,257	18	2,471,035-	108-
2007	2,781,029	5,406,257	194	837,245	30	4,569,012-	164-
2008	2,926,191	4,631,127	158	699,876	24	3,931,251-	134-
2009	2,620,732	3,511,211	134	714,257	27	2,796,954-	107-
2010	2,263,911	2,560,832	113	1,285,648	57	1,275,184-	56-
2011	2,428,345	3,465,366	143	875,710	36	2,589,655-	107-
TOTAL	42,229,918	63,515,721	150	7,672,072	18	55,843,649-	132-

THREE-YEAR MOVING AVERAGES

92-94	745,108	3,533,288	474	75,123	10	3,458,164-	464-
93-95	949,231	3,885,906	409	73,186	8	3,812,720-	402-
94-96	1,302,981	4,029,143	309	78,953	6	3,950,190-	303-
95-97	1,671,807	3,044,852	182	97,108	6	2,947,744-	176-
96-98	2,050,394	2,413,136	118	107,172	5	2,305,964-	112-
97-99	1,433,905	1,929,136	135	86,907	6	1,842,229-	128-
98-00	2,151,971	2,196,420	102	72,423	3	2,123,997-	99-
99-01	2,232,936	2,589,150	116	70,120	3	2,519,030-	113-
00-02	2,969,137	2,808,488	95	78,128	3	2,730,360-	92-
01-03	2,616,263	3,054,249	117	292,534	11	2,761,715-	106-
02-04	2,588,968	2,701,166	104	458,463	18	2,242,704-	87-
03-05	2,709,888	3,081,548	114	652,876	24	2,428,672-	90-
04-06	2,551,421	2,818,168	110	549,257	22	2,268,910-	89-
05-07	2,546,730	3,937,541	155	632,050	25	3,305,490-	130-
06-08	2,665,007	4,306,559	162	649,460	24	3,657,099-	137-
07-09	2,775,984	4,516,198	163	750,460	27	3,765,739-	136-

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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	2,603,611	3,567,723	137	899,927	35	2,667,796-	102-
09-11	2,437,663	3,179,136	130	958,539	39	2,220,598-	91-
FIVE-YEAR AVERAGE							
07-11	2,604,042	3,914,959	150	882,547	34	3,032,411-	116-

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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	466,407	1,015,340	218	142,278	31	873,062-	187-
1993	545,115	950,991	174	210,797	39	740,194-	136-
1994	310,799	1,560,460	502	75,905	24	1,484,555-	478-
1995	563,646	1,238,448	220	42,961	8	1,195,487-	212-
1996	1,508,147	1,546,612	103	87,934	6	1,458,678-	97-
1997	1,084,478	1,146,625	106	73,341	7	1,073,284-	99-
1998	1,852,357	1,135,322	61	64,426	3	1,070,896-	58-
1999		574,971		81,990		492,980-	
2000	7,666,983	428,447	6	164,987	2	263,460-	3-
2001	1,466,922	548,362	37	184,920	13	363,442-	25-
2002	1,090,892	1,156,693	106	52,821	5	1,103,873-	101-
2003	1,568,346	1,942,633	124	393,343	25	1,549,291-	99-
2004	1,690,674	982,765	58	304,999	18	677,766-	40-
2005	1,367,606	933,275	68	460,185	34	473,090-	35-
2006	906,255	1,141,451	126	244,959	27	896,492-	99-
2007	1,669,092	2,074,272	124	457,530	27	1,616,742-	97-
2008	2,720,158	2,098,763	77	580,356	21	1,518,407-	56-
2009	1,806,046	1,707,880	95	390,791	22	1,317,090-	73-
2010	1,690,057	1,255,921	74	1,296,825	77	40,904	2
2011	1,502,805	1,022,299	68	844,986	56	177,313-	12-
TOTAL	31,476,785	24,461,529	78	6,156,332	20	18,305,197-	58-

THREE-YEAR MOVING AVERAGES

92-94	440,774	1,175,597	267	142,993	32	1,032,604-	234-
93-95	473,187	1,249,966	264	109,888	23	1,140,079-	241-
94-96	794,197	1,448,507	182	68,933	9	1,379,573-	174-
95-97	1,052,090	1,310,562	125	68,079	6	1,242,483-	118-
96-98	1,481,661	1,276,186	86	75,234	5	1,200,952-	81-
97-99	978,945	952,306	97	73,252	7	879,053-	90-
98-00	3,173,113	712,913	22	103,801	3	609,112-	19-
99-01	3,044,635	517,260	17	143,966	5	373,294-	12-
00-02	3,408,266	711,167	21	134,243	4	576,925-	17-
01-03	1,375,387	1,215,896	88	210,361	15	1,005,535-	73-
02-04	1,449,971	1,360,697	94	250,387	17	1,110,310-	77-
03-05	1,542,209	1,286,224	83	386,175	25	900,049-	58-
04-06	1,321,511	1,019,164	77	336,714	25	682,449-	52-
05-07	1,314,318	1,382,999	105	387,558	29	995,441-	76-
06-08	1,765,168	1,771,495	100	427,615	24	1,343,880-	76-
07-09	2,065,099	1,960,305	95	476,225	23	1,484,080-	72-

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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	2,072,087	1,687,521	81	755,990	36	931,531-	45-
09-11	1,666,303	1,328,700	80	844,201	51	484,500-	29-
FIVE-YEAR AVERAGE							
07-11	1,877,632	1,631,827	87	714,097	38	917,730-	49-

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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	98,605	26,425	27	34,024	35	7,599	8
1993	116,496	164,782	141	10,586	9	154,196-	132-
1994	38,517	99,325	258	5,464	14	93,861-	244-
1995	254,561	158,772	62	5,613	2	153,159-	60-
1996	356,568	142,590	40	27,466	8	115,124-	32-
1997	203,185	245,640	121	12,447	6	233,193-	115-
1998	371,677	176,366	47	7,145	2	169,221-	46-
1999		20,886				20,886-	
2000	48,043	111,816	233	2,065	4	109,751-	228-
2001	160,108	148,729	93	2,546	2	146,183-	91-
2002	296,994	112,200	38	13,127	4	99,074-	33-
2003	268,936	256,012	95	56,787	21	199,225-	74-
2004	326,187	341,508	105	51,217	16	290,291-	89-
2005	363,273	175,350	48	43,991	12	131,358-	36-
2006	367,571	252,312	69	48,777	13	203,535-	55-
2007	363,435	298,077	82	83,037	23	215,040-	59-
2008	615,420	373,573	61	64,784	11	308,789-	50-
2009	552,401	360,513	65	83,956	15	276,557-	50-
2010	763,612	422,312	55	68,745	9	353,567-	46-
2011	943,495	464,020	49	72,805	8	391,215-	41-
TOTAL	6,509,081	4,351,208	67	694,580	11	3,656,628-	56-

THREE-YEAR MOVING AVERAGES

92-94	84,539	96,844	115	16,691	20	80,153-	95-
93-95	136,525	140,960	103	7,221	5	133,739-	98-
94-96	216,549	133,562	62	12,848	6	120,715-	56-
95-97	271,438	182,334	67	15,175	6	167,159-	62-
96-98	310,477	188,199	61	15,686	5	172,513-	56-
97-99	191,620	147,631	77	6,531	3	141,100-	74-
98-00	139,906	103,023	74	3,070	2	99,953-	71-
99-01	69,384	93,810	135	1,537	2	92,274-	133-
00-02	168,382	124,248	74	5,912	4	118,336-	70-
01-03	242,013	172,314	71	24,153	10	148,161-	61-
02-04	297,372	236,573	80	40,377	14	196,197-	66-
03-05	319,465	257,623	81	50,665	16	206,958-	65-
04-06	352,344	256,390	73	47,995	14	208,395-	59-
05-07	364,760	241,913	66	58,602	16	183,311-	50-
06-08	448,808	307,988	69	65,533	15	242,455-	54-
07-09	510,418	344,055	67	77,259	15	266,796-	52-

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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	643,811	385,466	60	72,495	11	312,971-	49-
09-11	753,169	415,615	55	75,169	10	340,447-	45-
FIVE-YEAR AVERAGE							
07-11	647,672	383,699	59	74,665	12	309,034-	48-

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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	172,558	75,621	44	78,321	45	2,700	2
1993	584,050	19,135	3	21,805	4	2,671	0
1994	287,987	29,941	10	5,061	2	24,880-	9-
1995	669,381	163,501	24	9,267	1	154,234-	23-
1996	637,158	231,248	36	32,724	5	198,523-	31-
1997	579,935	180,406	31	32,537	6	147,869-	25-
1998	507,933	168,479	33	8,607	2	159,872-	31-
1999		6,962				6,962-	
2000	590,331	18,025	3	4,192	1	13,833-	2-
2001	239,571	30,463	13	5,168	2	25,294-	11-
2002	421,484	178,481	42	20,770	5	157,711-	37-
2003	441,088	475,918	108	75,615	17	400,304-	91-
2004	664,506	370,825	56	46,538	7	324,286-	49-
2005	857,489	228,416	27	102,206	12	126,211-	15-
2006	439,285	312,450	71	50,342	11	262,109-	60-
2007	707,487	375,718	53	120,462	17	255,257-	36-
2008	1,197,987	699,953	58	177,043	15	522,911-	44-
2009	837,530	357,421	43	156,269	19	201,152-	24-
2010	1,124,021	390,643	35	211,584	19	179,060-	16-
2011	1,478,696	396,698	27	167,985	11	228,713-	15-
TOTAL	12,438,475	4,710,305	38	1,326,495	11	3,383,810-	27-

THREE-YEAR MOVING AVERAGES

92-94	348,199	41,566	12	35,063	10	6,503-	2-
93-95	513,806	70,859	14	12,045	2	58,814-	11-
94-96	531,509	141,563	27	15,684	3	125,879-	24-
95-97	628,825	191,718	30	24,843	4	166,876-	27-
96-98	575,009	193,378	34	24,623	4	168,755-	29-
97-99	362,623	118,616	33	13,715	4	104,901-	29-
98-00	366,088	64,489	18	4,266	1	60,223-	16-
99-01	276,634	18,483	7	3,120	1	15,363-	6-
00-02	417,128	75,656	18	10,043	2	65,613-	16-
01-03	367,381	228,287	62	33,851	9	194,436-	53-
02-04	509,026	341,741	67	47,641	9	294,100-	58-
03-05	654,361	358,387	55	74,786	11	283,600-	43-
04-06	653,760	303,897	46	66,362	10	237,535-	36-
05-07	668,087	305,528	46	91,003	14	214,525-	32-
06-08	781,586	462,707	59	115,949	15	346,759-	44-
07-09	914,335	477,698	52	151,258	17	326,440-	36-

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
THREE-YEAR MOVING AVERAGES							
08-10	1,053,179	482,673	46	181,632	17	301,041-	29-
09-11	1,146,749	381,587	33	178,612	16	202,975-	18-
FIVE-YEAR AVERAGE							
07-11	1,069,144	444,087	42	166,668	16	277,418-	26-

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
1992	1,061,734	292,493	28	172,028	16	120,465-	11-
1993	831,543	716,167	86	132,112	16	584,054-	70-
1994	592,262	217,619	37	125,857	21	91,762-	15-
1995	111,663-	290,132	260-	95,624	86-	194,509-	174
1996	195,491	37,199	19	365,093	187	327,894	168
1997	209,194	434,064	207	150,317	72	283,747-	136-
1998	3,243,888	1,621,644	50	63,245	2	1,558,399-	48-
1999	578	97,153		467,302		370,149	
2000	2,552,937	495,281	19	1,757,820	69	1,262,540	49
2001	1,963,944	438,274	22	870,620	44	432,345	22
2002	1,779,065	1,318,837	74	847,234	48	471,603-	27-
2003	2,758,591	1,925,465	70	1,442,653	52	482,812-	18-
2004	2,185,682	1,551,461	71	1,293,069	59	258,392-	12-
2005	2,627,416	1,649,250	63	1,475,759	56	173,491-	7-
2006	2,192,218	1,863,358	85	1,654,537	75	208,821-	10-
2007	2,727,521	2,540,113	93	2,893,582	106	353,469	13
2008	3,208,580	2,503,872	78	2,425,324	76	78,548-	2-
2009	2,588,916	2,359,194	91	2,099,790	81	259,404-	10-
2010	2,600,847	2,182,914	84	2,146,932	83	35,982-	1-
2011	3,167,281	2,316,492	73	1,834,148	58	482,344-	15-
TOTAL	36,376,028	24,850,982	68	22,313,048	61	2,537,933-	7-

THREE-YEAR MOVING AVERAGES

92-94	828,513	408,760	49	143,332	17	265,427-	32-
93-95	437,381	407,973	93	117,864	27	290,108-	66-
94-96	225,363	181,650	81	195,525	87	13,875	6
95-97	97,674	253,798	260	203,678	209	50,120-	51-
96-98	1,216,191	697,636	57	192,885	16	504,750-	42-
97-99	1,151,220	717,620	62	226,955	20	490,665-	43-
98-00	1,932,468	738,026	38	762,789	39	24,763	1
99-01	1,505,819	343,569	23	1,031,914	69	688,345	46
00-02	2,098,648	750,797	36	1,158,558	55	407,760	19
01-03	2,167,200	1,227,525	57	1,053,502	49	174,023-	8-
02-04	2,241,113	1,598,587	71	1,194,318	53	404,269-	18-
03-05	2,523,897	1,708,725	68	1,403,827	56	304,898-	12-
04-06	2,335,106	1,688,023	72	1,474,455	63	213,568-	9-
05-07	2,515,719	2,017,574	80	2,007,960	80	9,614-	0
06-08	2,709,440	2,302,448	85	2,324,481	86	22,034	1
07-09	2,841,673	2,467,726	87	2,472,899	87	5,173	0

PACIFICORP
UTAH 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	2,799,448	2,348,660	84	2,224,016	79	124,645-	4-
09-11	2,785,682	2,286,200	82	2,026,957	73	259,243-	9-
FIVE-YEAR AVERAGE							
07-11	2,858,629	2,380,517	83	2,279,955	80	100,562-	4-

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
1992	92,216	6,714-	7-	12,518	14	19,232	21
1993	83,192		0	17,903	22	17,903	22
1994	88,861	5,426	6	8,757	10	3,331	4
1995	119,901	112,407	94	4,666	4	107,740-	90-
1996	45,464	197,350	434	5,379	12	191,972-	422-
1997	41,853	121,832	291	11,603	28	110,229-	263-
1998	77,233	221,429	287	4,597	6	216,831-	281-
1999							
2000	64,769-	31,787	49-	3,061	5-	28,726-	44
2001	52,943	10,823	20	2,037	4	8,786-	17-
2002	24,597	21,884	89	1,065	4	20,819-	85-
2003	63,936	52,752	83	17,662	28	35,090-	55-
2004	266,801	25,638	10	11,102	4	14,537-	5-
2005	218,050	58,524	27	19,372	9	39,152-	18-
2006	582,045	52,400	9	12,615	2	39,786-	7-
2007	387,681	77,313	20	39,464	10	37,849-	10-
2008	516,093	230,950	45	63,690	12	167,260-	32-
2009	295,613	187,700	63	48,310	16	139,390-	47-
2010	261,874	177,857	68	63,701	24	114,156-	44-
2011	250,439	185,839	74	69,391	28	116,449-	46-
TOTAL	3,404,021	1,765,198	52	416,891	12	1,348,307-	40-

THREE-YEAR MOVING AVERAGES

92-94	88,089	429-	0	13,059	15	13,488	15
93-95	97,318	39,278	40	10,442	11	28,836-	30-
94-96	84,742	105,061	124	6,267	7	98,794-	117-
95-97	69,073	143,863	208	7,216	10	136,647-	198-
96-98	54,850	180,204	329	7,193	13	173,011-	315-
97-99	39,695	114,420	288	5,400	14	109,020-	275-
98-00	4,155	84,405		2,553	61	81,852-	
99-01	3,942-	14,204	360-	1,699	43-	12,504-	317
00-02	4,257	21,498	505	2,054	48	19,444-	457-
01-03	47,159	28,487	60	6,921	15	21,565-	46-
02-04	118,445	33,425	28	9,943	8	23,482-	20-
03-05	182,929	45,638	25	16,045	9	29,593-	16-
04-06	355,632	45,521	13	14,363	4	31,158-	9-
05-07	395,925	62,746	16	23,817	6	38,929-	10-
06-08	495,273	120,221	24	38,589	8	81,632-	16-
07-09	399,795	165,321	41	50,488	13	114,833-	29-

PACIFICORP
UTAH PROPERTY

ACCOUNT 369 SERVICES

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	357,860	198,835	56	58,567	16	140,269-	39-
09-11	269,309	183,799	68	60,467	22	123,332-	46-
FIVE-YEAR AVERAGE							
07-11	342,340	171,932	50	56,911	17	115,021-	34-

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
1992	869,424	19,247	2	16,226	2	3,021-	0
1993	2,592,432	2,247,289	87	32,808	1	2,214,480-	85-
1994	2,607,376	42,693-	2-	11,568	0	54,261	2
1995	1,290,106	1,535	0	10,068	1	8,532	1
1996	2,347,542	73,751-	3-	2,287	0	76,038	3
1997	411,339	1,132,609	275	409	0	1,132,200-	275-
1998	978,588	936,216	96	4,364	0	931,851-	95-
1999							
2000	3,058,986		0		0		0
2001	1,149,886		0		0		0
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	2,639,679	109,620	4		0	109,620-	4-
2006	1,888,008	55,883	3		0	55,883-	3-
2007	23,261,826	368,131	2		0	368,131-	2-
2008	22,190,551	176,137	1		0	176,137-	1-
2009	2,241,277	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	87,627,073	5,432,706	6	91,823	0	5,340,883-	6-

THREE-YEAR MOVING AVERAGES

92-94	2,023,077	741,281	37	20,201	1	721,080-	36-
93-95	2,163,305	735,377	34	18,148	1	717,229-	33-
94-96	2,081,675	38,303-	2-	7,974	0	46,277	2
95-97	1,349,662	353,464	26	4,254	0	349,210-	26-
96-98	1,245,823	665,024	53	2,353	0	662,671-	53-
97-99	463,309	689,608	149	1,591	0	688,017-	149-
98-00	1,345,858	312,072	23	1,455	0	310,617-	23-
99-01	1,402,957		0		0		0
00-02	2,003,017	19,639	1		0	19,639-	1-
01-03	1,428,827	39,939	3		0	39,939-	3-
02-04	1,552,325	67,463	4		0	67,463-	4-
03-05	1,832,158	84,364	5		0	84,364-	5-
04-06	2,016,023	82,692	4		0	82,692-	4-
05-07	9,263,171	177,878	2		0	177,878-	2-
06-08	15,780,129	200,050	1		0	200,050-	1-
07-09	15,897,885	253,254	2		0	253,254-	2-

PACIFICORP
UTAH 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	11,878,908	145,380	1		0	145,380-	1-
09-11	5,894,785	100,032	2	4,698	0	95,334-	2-
FIVE-YEAR AVERAGE							
07-11	12,627,346	168,873	1	2,819	0	166,054-	1-

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
1992	11,245	45,230	402	1,551	14	43,679-	388-
1993	33,423	72,704	218	1,236	4	71,468-	214-
1994	26,444	66,750	252	2,830	11	63,920-	242-
1995	43,655	56,763	130	1,857	4	54,907-	126-
1996	111,922	52,462	47	3,907	3	48,555-	43-
1997	48,830	24,289	50	2,699	6	21,591-	44-
1998	73,682	45,794	62	1,367	2	44,427-	60-
1999							
2000	136,218	5,476	4		0	5,476-	4-
2001	75,443	15,463	20	1,026	1	14,438-	19-
2002	65,936	28,176	43	781	1	27,396-	42-
2003	54,480	59,870	110	6,746	12	53,124-	98-
2004	43,853	34,695	79	6,931	16	27,764-	63-
2005	46,485	23,366	50	13,883	30	9,483-	20-
2006	45,624	23,288	51	3,327	7	19,960-	44-
2007	30,192	36,621	121	8,276	27	28,345-	94-
2008	57,815	44,027	76	5,658	10	38,369-	66-
2009	34,374	40,098	117	3,574	10	36,524-	106-
2010	53,359	45,746	86	9,274	17	36,472-	68-
2011	45,341	45,374	100	3,595	8	41,779-	92-
TOTAL	1,038,323	766,192	74	78,517	8	687,675-	66-

THREE-YEAR MOVING AVERAGES

92-94	23,704	61,561	260	1,872	8	59,689-	252-
93-95	34,508	65,406	190	1,974	6	63,432-	184-
94-96	60,674	58,658	97	2,865	5	55,794-	92-
95-97	68,136	44,505	65	2,821	4	41,684-	61-
96-98	78,145	40,848	52	2,658	3	38,191-	49-
97-99	40,838	23,361	57	1,355	3	22,006-	54-
98-00	69,967	17,090	24	456	1	16,634-	24-
99-01	70,554	6,980	10	342	0	6,638-	9-
00-02	92,533	16,372	18	602	1	15,770-	17-
01-03	65,286	34,503	53	2,851	4	31,652-	48-
02-04	54,756	40,914	75	4,819	9	36,094-	66-
03-05	48,273	39,310	81	9,187	19	30,123-	62-
04-06	45,321	27,116	60	8,047	18	19,069-	42-
05-07	40,767	27,758	68	8,495	21	19,263-	47-
06-08	44,544	34,645	78	5,754	13	28,891-	65-
07-09	40,794	40,249	99	5,836	14	34,413-	84-

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
THREE-YEAR MOVING AVERAGES							
08-10	48,516	43,290	89	6,168	13	37,122-	77-
09-11	44,358	43,739	99	5,481	12	38,258-	86-
FIVE-YEAR AVERAGE							
07-11	44,216	42,373	96	6,075	14	36,298-	82-

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
1992	171,480	104,744	61	32,141	19	72,603-	42-
1993	111,966	61,679	55	3,430	3	58,248-	52-
1994	69,390	304,605	439	6,100	9	298,504-	430-
1995	65,618	42,789	65	139	0	42,650-	65-
1996	78,891	22,734	29	1,393	2	21,341-	27-
1997	485,753	211,612	44	12,249	3	199,363-	41-
1998	352,135	158,344	45	5,666	2	152,678-	43-
1999							
2000	250,146	73,414	29	683	0	72,731-	29-
2001	413,030	48,828	12	231	0	48,597-	12-
2002	379,215	96,227	25	4,316	1	91,911-	24-
2003	203,685	92,305	45	16,364	8	75,941-	37-
2004	439,284	44,899	10	20,957	5	23,942-	5-
2005	300,418	59,212	20	20,416	7	38,796-	13-
2006	265,992	67,563	25	8,348	3	59,215-	22-
2007	226,095	256,330	113	24,400	11	231,930-	103-
2008	327,420	218,047	67	2,811	1	215,236-	66-
2009	208,508	223,080	107	25,531	12	197,549-	95-
2010	204,931	153,896	75	35,396	17	118,500-	58-
2011	207,190	131,187	63	16,096	8	115,091-	56-
TOTAL	4,761,146	2,371,494	50	236,667	5	2,134,827-	45-

THREE-YEAR MOVING AVERAGES

92-94	117,612	157,009	133	13,890	12	143,119-	122-
93-95	82,325	136,357	166	3,223	4	133,134-	162-
94-96	71,299	123,376	173	2,544	4	120,832-	169-
95-97	210,087	92,378	44	4,594	2	87,785-	42-
96-98	305,593	130,897	43	6,436	2	124,461-	41-
97-99	279,296	123,319	44	5,972	2	117,347-	42-
98-00	200,760	77,253	38	2,116	1	75,136-	37-
99-01	221,059	40,747	18	305	0	40,443-	18-
00-02	347,463	72,823	21	1,743	1	71,080-	20-
01-03	331,977	79,120	24	6,970	2	72,150-	22-
02-04	340,728	77,810	23	13,879	4	63,931-	19-
03-05	314,462	65,472	21	19,246	6	46,226-	15-
04-06	335,231	57,225	17	16,574	5	40,651-	12-
05-07	264,168	127,702	48	17,721	7	109,981-	42-
06-08	273,169	180,646	66	11,853	4	168,794-	62-
07-09	254,008	232,485	92	17,581	7	214,905-	85-

PACIFICORP
 UTAH 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	246,953	198,341	80	21,246	9	177,095-	72-
09-11	206,876	169,388	82	25,674	12	143,713-	69-
FIVE-YEAR AVERAGE							
07-11	234,829	196,508	84	20,847	9	175,661-	75-

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
1992	3,023,320	34,481	1	19,141	1	15,340-	1-
1993	56,398	66,840	119	154,369	274	87,529	155
1994	157,882	6,852	4	1,057	1	5,795-	4-
1995	160,790	436,417	271		0	436,417-	271-
1996	48,754	209,753	430	3,000	6	206,753-	424-
1997	545,835	2,414	0	90,879-	17-	93,293-	17-
1998	634,897	15,539	2		0	15,539-	2-
1999							
2000	1,685		0		0		0
2001	486,383		0		0		0
2002	1,548		0		0		0
2003	1,636,156	244,493	15		0	244,493-	15-
2004	389,425	209,882	54		0	209,882-	54-
2005	708,381	114,396	16		0	114,396-	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	11,007,128	1,833,608	17	86,688	1	1,746,920-	16-

THREE-YEAR MOVING AVERAGES

92-94	1,079,200	36,058	3	58,189	5	22,131	2
93-95	125,023	170,036	136	51,808	41	118,228-	95-
94-96	122,475	217,674	178	1,352	1	216,322-	177-
95-97	251,793	216,195	86	29,293-	12-	245,488-	97-
96-98	409,829	75,902	19	29,293-	7-	105,195-	26-
97-99	393,578	5,984	2	30,293-	8-	36,277-	9-
98-00	212,194	5,180	2		0	5,180-	2-
99-01	162,689		0		0		0
00-02	163,205		0		0		0
01-03	708,029	81,498	12		0	81,498-	12-
02-04	675,710	151,458	22		0	151,458-	22-
03-05	911,321	189,590	21		0	189,590-	21-
04-06	446,372	147,372	33		0	147,372-	33-
05-07	505,508	122,016	24		0	122,016-	24-
06-08	761,963	129,067	17		0	129,067-	17-
07-09	868,134	106,827	12		0	106,827-	12-

PACIFICORP
 UTAH PROPERTY

ACCOUNT 390 STRUCTURES AND IMPROVEMENTS

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	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-

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
1992	934,281		0	135,216	14	135,216	14
1993	824,582		0	129,506	16	129,506	16
1994	1,531,631	21,880	1	210,236	14	188,356	12
1995	1,008,511	13,882	1	18,575	2	4,693	0
1996	1,704,962	16,736	1	341,981	20	325,245	19
1997	922,954		0	140,005	15	140,005	15
1998	318,568	893	0	7,039	2	6,146	2
1999	1,048,977		0	153,972	15	153,972	15
2000	1,131,823		0	104,132	9	104,132	9
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	43,970	7	43,970	7
2005	2,355,584		0	187,469	8	187,469	8
2006	1,206,346		0	108,707	9	108,707	9
2007	803,148		0	60,759	8	60,759	8
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	21,539,879	53,391	0	2,180,268	10	2,126,877	10

THREE-YEAR MOVING AVERAGES

92-94	1,096,831	7,293	1	158,320	14	151,026	14
93-95	1,121,575	11,921	1	119,439	11	107,519	10
94-96	1,415,035	17,499	1	190,264	13	172,765	12
95-97	1,212,142	10,206	1	166,854	14	156,648	13
96-98	982,161	5,876	1	163,008	17	157,132	16
97-99	763,499	298	0	100,338	13	100,041	13
98-00	833,122	298	0	88,381	11	88,083	11
99-01	973,519		0	124,385	13	124,385	13
00-02	897,487		0	107,348	12	107,348	12
01-03	801,366		0	75,139	9	75,139	9
02-04	764,441		0	51,445	7	51,445	7
03-05	1,276,009		0	79,648	6	79,648	6
04-06	1,396,971		0	113,382	8	113,382	8
05-07	1,455,026		0	118,978	8	118,978	8
06-08	1,055,304		0	84,102	8	84,102	8
07-09	1,326,238		0	97,458	7	97,458	7

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
THREE-YEAR MOVING AVERAGES							
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	1,103,716		0	74,809	7	74,809	7

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
1992	859,593		0	105,537	12	105,537	12
1993	540,969		0	67,540	12	67,540	12
1994	834,099	8,622	1	92,133	11	83,511	10
1995	821,141	12,124	1	38,219	5	26,095	3
1996	1,671,766	18,956	1	268,271	16	249,314	15
1997	780,345		0	128,179	16	128,179	16
1998	448,816	1,257	0	33,267	7	32,009	7
1999	689,800		0	101,251	15	101,251	15
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	127,141	6	127,141	6
2006	1,183,164		0	113,311	10	113,311	10
2007	1,305,644		0	77,987	6	77,987	6
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	18,306,526	40,960	0	1,669,689	9	1,628,729	9

THREE-YEAR MOVING AVERAGES

92-94	744,887	2,874	0	88,403	12	85,529	11
93-95	732,070	6,915	1	65,964	9	59,049	8
94-96	1,109,002	13,234	1	132,874	12	119,640	11
95-97	1,091,084	10,360	1	144,890	13	134,530	12
96-98	966,976	6,738	1	143,239	15	136,501	14
97-99	639,653	419	0	87,566	14	87,146	14
98-00	880,390	419	0	91,020	10	90,601	10
99-01	954,436		0	114,715	12	114,715	12
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	78,676	6	78,676	6
04-06	1,291,184		0	109,641	8	109,641	8
05-07	1,485,507		0	106,147	7	106,147	7
06-08	1,015,739		0	70,897	7	70,897	7
07-09	874,006		0	44,057	5	44,057	5

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
THREE-YEAR MOVING AVERAGES							
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	658,420		0	31,226	5	31,226	5

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
1992	160,556		0	78,360	49	78,360	49
1993	43,817		0	18,736	43	18,736	43
1994	29,894	134	0	23,541	79	23,407	78
1995	42,276	1,106	3	341	1	765-	2-
1996	242,206	2,616	1	29,889	12	27,273	11
1997	42,252		0	21,033	50	21,033	50
1998	38,553	108	0		0	108-	0
1999	34,353		0	10,085	29	10,085	29
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	152,313		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	3,346,968	3,964	0	751,063	22	747,099	22

THREE-YEAR MOVING AVERAGES

92-94	78,089	45	0	40,212	51	40,168	51
93-95	38,662	413	1	14,206	37	13,793	36
94-96	104,792	1,285	1	17,924	17	16,638	16
95-97	108,912	1,241	1	17,088	16	15,847	15
96-98	107,671	908	1	16,974	16	16,066	15
97-99	38,386	36	0	10,373	27	10,337	27
98-00	157,164	36	0	28,394	18	28,358	18
99-01	229,245		0	54,813	24	54,813	24
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	418,595		0	109,923	26	109,923	26
06-08	184,057		0	21,486	12	21,486	12
07-09	108,272		0	6,004	6	6,004	6

PACIFICORP
 UTAH 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	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	85,164		0	4,530	5	4,530	5

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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
1993				3,062		3,062	
1994				28		28	
1995	20,708	704	3		0	704-	3-
1996		77		5,607		5,531	
1997	50,562		0	6,960-	14-	6,960-	14-
1998							
1999							
2000							
2001							
2002	286,737		0	29,767	10	29,767	10
2003	287,479		0		0		0
2004	442,761		0	33,018	7	33,018	7
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	3,940,283	780	0	479,129	12	478,349	12

THREE-YEAR MOVING AVERAGES

93-95	6,903	235	3	1,030	15	796	12
94-96	6,903	260	4	1,879	27	1,618	23
95-97	23,757	260	1	451-	2-	711-	3-
96-98	16,854	26	0	451-	3-	476-	3-
97-99	16,854		0	2,320-	14-	2,320-	14-
98-00							
99-01							
00-02	95,579		0	9,922	10	9,922	10
01-03	191,405		0	9,922	5	9,922	5
02-04	338,992		0	20,928	6	20,928	6
03-05	364,996		0	38,081	10	38,081	10
04-06	367,295		0	58,344	16	58,344	16
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

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
THREE-YEAR MOVING AVERAGES							
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

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
1992	2,368,190		0	446,644	19	446,644	19
1993	801,314		0	105,108	13	105,108	13
1994	2,492,914	3,961	0	738,792	30	734,831	29
1995	2,209,952	14,241	1	499,840	23	485,600	22
1996	2,055,931	20,483	1	522,543	25	502,060	24
1997	4,033,931	5,779-	0	714,040	18	719,819	18
1998	2,378,347	6,470	0	569,592	24	563,122	24
1999	2,364,188		0	462,696	20	462,696	20
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	63,603,592	92,539	0	11,124,149	17	11,031,610	17

THREE-YEAR MOVING AVERAGES

92-94	1,887,473	1,320	0	430,181	23	428,861	23
93-95	1,834,727	6,067	0	447,913	24	441,846	24
94-96	2,252,932	12,895	1	587,058	26	574,163	25
95-97	2,766,604	9,648	0	578,808	21	569,159	21
96-98	2,822,736	7,058	0	602,058	21	595,000	21
97-99	2,925,489	231	0	582,110	20	581,879	20
98-00	3,741,332	2,157	0	610,311	16	608,155	16
99-01	3,741,348		0	584,848	16	584,848	16
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

PACIFICORP
UTAH 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	1,982,444	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