

Company: Rocky Mountain Power  
 Account: 356 - Overhead Conductors and Devices  
 IowA Curve: R3  
 Avg Life: 60  
 COR: -30%  
 Discount Rate: 5.5%  
 Effective COR: -13.3%

**Present Value Removal Cost Treatment by Vintage**

Year	Original Cost 12/31/11	Estimated Future Cost of Removal %	Estimated Future Cost of Removal Amount	Average Service Life	Discounted Removal Cost 5.50%	Depreciation of Removal Cost	Average Remaining Life	Increment Factor in 2009 at 5.50%	Increment in Removal Cost 2005	Total Annual	Removal Cost Rate
a	b	c	d = b * -c	e	f = d / ((1+DR)^e)	g = f/e	h	i = (pvh-1 - pvh)	j = d * i	k = g + j	l = k/b
<b>Total</b>	896,688,170	-30%	269,006,451	60	10,829,667	180,494	42.56		1,957,348	2,137,842	<b>0.24%</b>
2011	32,708,132	-30%	9,812,440	60	395,029	6,584	59.51	0.00227	22,307	28,891	0.09%
2010	132,832,998	-30%	39,849,899	60	1,604,278	26,738	58.52	0.00240	95,488	122,226	0.09%
2009	24,579,129	-30%	7,373,739	60	296,852	4,948	57.54	0.00253	18,622	23,569	0.10%
2008	26,310,222	-30%	7,893,067	60	317,759	5,296	56.56	0.00266	21,006	26,302	0.10%
2007	45,094,092	-30%	13,528,228	60	544,620	9,077	55.59	0.00280	37,934	47,011	0.10%
2006	12,456,830	-30%	3,737,049	60	150,446	2,507	54.62	0.00295	11,040	13,547	0.11%
2005	17,276,985	-30%	5,183,095	60	208,661	3,478	53.64	0.00311	16,128	19,605	0.11%
2004	17,619,064	-30%	5,285,719	60	212,793	3,547	52.68	0.00328	17,321	20,868	0.12%
2003	22,032,038	-30%	6,609,612	60	266,090	4,435	51.71	0.00345	22,807	27,241	0.12%
2002	13,536,705	-30%	4,061,012	60	163,488	2,725	50.75	0.00363	14,752	17,476	0.13%
2001	12,093,067	-30%	3,627,920	60	146,053	2,434	49.80	0.00382	13,871	16,305	0.13%
2000	8,543,497	-30%	2,563,049	60	103,183	1,720	48.85	0.00402	10,312	12,031	0.14%
1999	11,141,322	-30%	3,342,397	60	134,558	2,243	47.90	0.00423	14,147	16,390	0.15%
1998	10,199,090	-30%	3,059,727	60	123,179	2,053	46.96	0.00445	13,621	15,674	0.15%
1997	9,041,628	-30%	2,712,489	60	109,199	1,820	46.02	0.00468	12,697	14,517	0.16%
1996	7,755,267	-30%	2,326,580	60	93,664	1,561	45.08	0.00492	11,449	13,010	0.17%
1995	12,939,703	-30%	3,881,911	60	156,278	2,605	44.16	0.00517	20,074	22,679	0.18%
1994	13,706,278	-30%	4,111,883	60	165,536	2,759	43.24	0.00543	22,339	25,098	0.18%
1993	43,076,514	-30%	12,922,954	60	520,253	8,671	42.32	0.00571	73,738	82,409	0.19%
1992	20,267,704	-30%	6,080,311	60	244,781	4,080	41.41	0.00599	36,426	40,505	0.20%
1991	24,841,949	-30%	7,452,585	60	300,026	5,000	40.51	0.00629	46,860	51,860	0.21%
1990	28,741,051	-30%	8,622,315	60	347,117	5,785	39.61	0.00660	56,882	62,667	0.22%
1989	7,102,093	-30%	2,130,628	60	85,775	1,430	38.72	0.00692	14,742	16,171	0.23%
1988	3,818,053	-30%	1,145,416	60	46,112	769	37.84	0.00725	8,309	9,078	0.24%
1987	5,976,969	-30%	1,793,091	60	72,186	1,203	36.96	0.00760	13,632	14,835	0.25%
1986	9,925,608	-30%	2,977,682	60	119,876	1,998	36.09	0.00796	23,716	25,714	0.26%
1985	2,659,153	-30%	797,746	60	32,116	535	35.23	0.00834	6,654	7,189	0.27%

Company: Rocky Mountain Power  
 Account: 356 - Overhead Conductors and Devices  
 Iow Curve: R3  
 Avg Life: 60  
 COR: -30%  
 Discount Rate: 5.5%  
 Effective COR: -13.3%

**Present Value Removal Cost Treatment by Vintage**

Year	Original Cost 12/31/11	Estimated Future Cost of Removal %	Estimated Future Cost of Removal Amount	Average Service Life	Discounted Removal Cost 5.50%	Depreciation of Removal Cost	Average Remaining Life	Increment Factor in 2009 at 5.50%	Increment in Removal Cost 2005	Total Annual	Removal Cost Rate
a	b	c	d = b * -c	e	f = d / ((1+DR)^e)	g = f/e	h	i = (pvh-1 - pvh)	j = d * i	k = g + j	l = k/b
1984	8,704,660	-30%	2,611,398	60	105,130	1,752	34.38	0.00873	22,799	24,551	0.28%
1983	13,983,368	-30%	4,195,010	60	168,883	2,815	33.53	0.00913	38,321	41,136	0.29%
1982	30,660,950	-30%	9,198,285	60	370,305	6,172	32.69	0.00955	87,883	94,054	0.31%
1981	65,298,034	-30%	19,589,410	60	788,631	13,144	31.86	0.00999	195,664	208,808	0.32%
1980	30,341,221	-30%	9,102,366	60	366,443	6,107	31.04	0.01044	95,004	101,111	0.33%
1979	12,141,279	-30%	3,642,384	60	146,635	2,444	30.23	0.01090	39,708	42,152	0.35%
1978	11,966,661	-30%	3,589,998	60	144,526	2,409	29.42	0.01138	40,860	43,269	0.36%
1977	10,068,141	-30%	3,020,442	60	121,597	2,027	28.63	0.01188	35,873	37,900	0.38%
1976	11,085,738	-30%	3,325,721	60	133,887	2,231	27.84	0.01239	41,199	43,430	0.39%
1975	27,953,817	-30%	8,386,145	60	337,610	5,627	27.06	0.01291	108,304	113,931	0.41%
1974	3,075,326	-30%	922,598	60	37,142	619	26.29	0.01346	12,415	13,034	0.42%
1973	5,653,417	-30%	1,696,025	60	68,279	1,138	25.54	0.01402	23,770	24,908	0.44%
1972	5,302,671	-30%	1,590,801	60	64,043	1,067	24.79	0.01459	23,208	24,275	0.46%
1971	14,863,589	-30%	4,459,077	60	179,514	2,992	24.05	0.01518	67,677	70,669	0.48%
1970	4,151,143	-30%	1,245,343	60	50,135	836	23.32	0.01578	19,654	20,489	0.49%
1969	3,539,574	-30%	1,061,872	60	42,749	712	22.60	0.01640	17,415	18,128	0.51%
1968	6,439,025	-30%	1,931,708	60	77,767	1,296	21.89	0.01703	32,904	34,200	0.53%
1967	1,382,935	-30%	414,880	60	16,702	278	21.20	0.01768	7,335	7,614	0.55%
1966	3,891,758	-30%	1,167,527	60	47,002	783	20.51	0.01834	21,414	22,197	0.57%
1965	2,743,952	-30%	823,186	60	33,140	552	19.84	0.01901	15,652	16,204	0.59%
1964	5,613,636	-30%	1,684,091	60	67,798	1,130	19.18	0.01970	33,174	34,304	0.61%
1963	4,818,804	-30%	1,445,641	60	58,199	970	18.53	0.02039	29,482	30,452	0.63%
1962	4,886,507	-30%	1,465,952	60	59,016	984	17.90	0.02110	30,930	31,913	0.65%
1961	5,019,754	-30%	1,505,926	60	60,626	1,010	17.27	0.02181	32,848	33,859	0.67%
1960	3,245,088	-30%	973,526	60	39,192	653	16.67	0.02253	21,937	22,590	0.70%
1959	2,307,393	-30%	692,218	60	27,867	464	16.07	0.02326	16,101	16,566	0.72%
1958	2,681,209	-30%	804,363	60	32,382	540	15.49	0.02399	19,299	19,839	0.74%
1957	4,571,089	-30%	1,371,327	60	55,207	920	14.93	0.02473	33,910	34,830	0.76%
1956	1,826,676	-30%	548,003	60	22,062	368	14.38	0.02546	13,954	14,322	0.78%

Company: Rocky Mountain Power  
 Account: 356 - Overhead Conductors and Devices  
 IowA Curve: R3  
 Avg Life: 60  
 COR: -30%  
 Discount Rate: 5.5%  
 Effective COR: -13.3%

**Present Value Removal Cost Treatment by Vintage**

Year	Original Cost 12/31/11	Estimated Future Cost of Removal %	Estimated Future Cost of Removal Amount	Average Service Life	Discounted Removal Cost 5.50%	Depreciation of Removal Cost	Average Remaining Life	Increment Factor in 2009 at 5.50%	Increment in Removal Cost 2005	Total Annual	Removal Cost Rate
a	b	c	d = b * -c	e	f = d / ((1+DR)^e)	g = f/e	h	i = (pvh-1 - pvh)	j = d * i	k = g + j	l = k/b
1955	1,760,833	-30%	528,250	60	21,266	354	13.85	0.02620	13,841	14,195	0.81%
1954	2,675,152	-30%	802,546	60	32,309	538	13.33	0.02694	21,618	22,157	0.83%
1953	6,035,792	-30%	1,810,738	60	72,897	1,215	12.83	0.02767	50,102	51,317	0.85%
1952	192,049	-30%	57,615	60	2,319	39	12.35	0.02840	1,636	1,675	0.87%
1951	123,539	-30%	37,062	60	1,492	25	11.88	0.02912	1,079	1,104	0.89%
1950	290,269	-30%	87,081	60	3,506	58	11.42	0.02984	2,598	2,657	0.92%
1949	38,428	-30%	11,528	60	464	8	10.98	0.03055	352	360	0.94%
1948	6,404	-30%	1,921	60	77	1	10.56	0.03124	60	61	0.96%
1947	10,102	-30%	3,031	60	122	2	10.16	0.03193	97	99	0.98%
1946	1,063,044	-30%	318,913	60	12,839	214	9.76	0.03261	10,400	10,614	1.00%