

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

Exhibit Accompanying Direct Testimony of John J. Spanos

PacifiCorp's 2013 Depreciation Study

January 2013

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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***

<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.

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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)
STEAM PRODUCTION PLANT									
BLUNDELL									
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	
CARBON									
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	
CHOLLA									
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	
COLSTRIP									
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	
CRAIG									
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	327,739	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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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)
DAVE JOHNSTON									
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	60,880,738	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	
GADSBY									
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	
HAYDEN									
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	
HUNTER									
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	
HUNTINGTON									
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	
JAMES RIVER									
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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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)
JIM BRIDGER										
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
	TOTAL JIM BRIDGER				1,053,751,118.37	486,768,532	657,607,540	28,549,866	2.71	
NAUGHTON										
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
	TOTAL NAUGHTON				614,898,389.87	212,201,493	441,077,763	25,805,935	4.20	
WYODAK										
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
	TOTAL WYODAK				445,757,416.59	144,659,685	324,902,527	12,985,251	2.91	
	TOTAL DEPRECIABLE STEAM PRODUCTION PLANT				6,274,413,604.23	2,420,929,797	4,328,660,518	231,957,419	3.70	
Water Rights										
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				
	Total Account 310.30 Water Rights				36,503,523.32	15,156,068				
	TOTAL STEAM PRODUCTION PLANT				6,310,917,127.55	2,436,085,865	4,328,660,518	231,957,419	3.68	

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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
HYDRAULIC PRODUCTION PLANT										
ASHTON/ST. ANTHONY										
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	
BEAR RIVER										
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	9,888,843	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	
BEND										
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	
BIG FORK										
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	
CONDIT										
330.20	Land Rights	12-28	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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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)
CUTLER									
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	
EAGLE POINT									
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	
FOUNTAIN GREEN									
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	-	
GRANITE									
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	
KLAMATH RIVER									
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)	61,787.58	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	682,375	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)
OLMSTED									
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	
PARIS									
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	
PIONEER									
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	
PROSPECT # 1, 2 AND 4									
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	
PROSPECT #3									
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	21,278	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	ACCUMULATED ANNUAL ACCRUAL RATE	COMPOSITE REMAINING LIFE
	SANTA CLARA									
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	
	STAIRS									
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	
	SWIFT									
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	
	VIVA NAUGHTON									
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	
	WALLOWA FALLS									
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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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	ACCUMULATED ANNUAL ACCRUAL RATE	COMPOSITE REMAINING LIFE
	<u>WEBER</u>									
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	
	<u>YALE</u>									
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	
	<u>OTHER PRODUCTION PLANT</u>									
	<u>CHEHALIS</u>									
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	
	<u>CURRENT CREEK</u>									
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)
HERMISTON									
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	
LAKE SIDE									
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	
GADSBY PEAKERS - CT									
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	
LITTLE MOUNTAIN									
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	-	-
DUNLAP - WIND									
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	
FOOTE CREEK - WIND									
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	298,438	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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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)
SOLAR GENERATING									
344.00 Generators - Atlantic City	12-2027	SQUARE	0	5,545.93	1,616	3,930	246	4.44	16.0
344.00 Generators - Canyon Lands	12-2014	SQUARE	0	36,389.01	43,953	(7,564)	0	-	-
344.00 Generators - Green River	12-2014	SQUARE	0	55,086.78	66,516	(11,429)	0	-	-
344.00 Generators - Oregon High Desert	12-2015	50-R2	0	56,321.97	60,789	(4,467)	0	-	-
TOTAL SOLAR GENERATING				153,343.69	172,874	(19,530)	246	0.16	
MOBILE GENERATORS									
344.00 East Side Mobile Generator	50-R2	50-R2	(5)	839,680.12	230,290	651,374	14,730	1.75	44.2
344.00 West Side Mobile Generator	50-R2	50-R2	(5)	849,226.01	108,199	783,488	16,408	1.93	47.8
TOTAL MOBILE GENERATORS				1,688,906.13	338,489	1,434,862	31,138	1.84	
TOTAL DEPRECIABLE OTHER PRODUCTION				3,285,910,905.04	483,323,223	2,881,098,511	108,260,074	3.29	
340.30 Water Rights - Lakeside				14,529,040.00	-	-			
340.30 Water Rights - Currant Creek				2,891,146.49	351				
TOTAL OTHER PRODUCTION				3,303,331,091.53	483,323,574	2,881,098,511	108,260,074	3.54	
TOTAL PRODUCTION PLANT				10,312,126,208.32	3,169,848,977	7,691,252,335	365,303,338		
TRANSMISSION PLANT									
350.20 Land Rights		75-R4	0	139,234,363.73	28,994,325	110,240,039	1,762,864	1.27	62.5
352.00 Structures and Improvements		75-R2.5	(10)	147,332,555.11	22,740,260	139,325,551	2,101,439	1.43	66.3
353.00 Station Equipment		57-S0	(5)	1,595,552,604.69	309,282,881	1,366,047,354	28,382,788	1.78	48.1
353.70 Supervisory Equipment		20-R2	0	17,113,612.15	10,104,856	7,608,756	629,574	3.55	12.1
354.00 Towers and Fixtures		68-R4	(10)	984,782,938.80	216,288,971	866,972,262	15,247,412	1.55	56.9
355.00 Poles and Fixtures		60-R2	(40)	646,422,318.11	246,362,229	658,629,016	14,201,275	2.20	46.4
356.00 Overhead Conductors and Devices		60-R3	(30)	896,688,169.50	385,839,730	779,854,890	17,786,314	1.98	43.8
357.00 Underground Conduit		60-R2	0	3,259,618.43	664,050	2,595,568	52,423	1.61	49.5
358.00 Underground Conductors and Devices		60-R2	(5)	7,475,094.80	1,675,031	6,173,819	125,242	1.68	49.3
359.00 Roads and Trails		70-R5	0	11,586,681.32	3,828,976	7,757,705	154,506	1.33	50.2
TOTAL TRANSMISSION PLANT				4,450,047,956.64	1,225,781,309	3,945,204,960	80,443,837	1.81	
DISTRIBUTION PLANT									
OREGON - DISTRIBUTION									
360.20 Land Rights		55-S3	0	4,298,476.58	2,568,041	1,730,436	51,289	1.19	33.7
361.00 Structures and Improvements		65-R1.5	(10)	20,889,104.38	4,304,577	18,673,438	336,833	1.61	55.4
362.00 Station Equipment		52-R0.5	(15)	207,126,368.09	57,935,983	180,259,340	4,267,946	2.06	42.2
362.70 Supervisory Equipment		25-R2.5	0	3,105,264.88	1,999,052	1,106,213	85,170	2.74	13.0
364.00 Poles, Towers and Fixtures		55-R1.5	(100)	329,864,981.77	198,099,630	461,630,334	10,943,997	3.32	42.2
365.00 Overhead Conductors and Devices		60-R0.5	(70)	234,791,947.74	104,322,536	294,823,775	6,207,635	2.64	47.5
366.00 Underground Conduit		70-R2.5	(50)	84,576,613.03	33,185,279	93,679,641	1,691,519	2.00	56.4
367.00 Underground Conductors and Devices		58-R2.5	(35)	157,816,848.24	62,660,521	150,392,224	3,365,598	2.13	44.7
368.00 Line Transformers		42-R1.5	(20)	394,583,572.03	183,279,423	290,220,863	9,779,371	2.48	29.7
369.10 Overhead Services		55-R1	(35)	74,710,338.72	27,302,992	73,555,965	1,690,287	2.26	43.5

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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)
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
TOTAL OREGON - DISTRIBUTION				1,746,776,175.64	791,511,087	1,758,008,205	44,018,809	2.52	
WASHINGTON - DISTRIBUTION									
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		53-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
TOTAL WASHINGTON - DISTRIBUTION				404,227,933.07	178,370,996	425,907,015	11,317,350	2.80	
WYOMING - DISTRIBUTION									
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
TOTAL WYOMING - DISTRIBUTION				593,075,080.83	226,408,869	613,815,995	16,281,391	2.75	
CALIFORNIA - DISTRIBUTION									
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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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
TOTAL CALIFORNIA - DISTRIBUTION							5,984,235	2.66	
UTAH - DISTRIBUTION									
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
TOTAL UTAH - DISTRIBUTION							58,339,442	2.44	
IDAHO - DISTRIBUTION									
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
TOTAL IDAHO - DISTRIBUTION							6,352,051	2.25	
TOTAL DISTRIBUTION PLANT							142,293,278	2.52	
GENERAL PLANT									
OREGON - GENERAL									
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
TOTAL OREGON - GENERAL							5,163,783	3.83	

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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
	WASHINGTON - GENERAL									
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
	TOTAL WASHINGTON - GENERAL				27,282,076.61	10,727,133	15,669,916	1,148,837	4.21	
	WYOMING - GENERAL									
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	5,939,355.43	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
	TOTAL WYOMING - GENERAL				56,396,614.31	13,870,279	34,595,431	2,927,994	5.19	
	CALIFORNIA - GENERAL									
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
	TOTAL CALIFORNIA - GENERAL				10,157,893.85	3,854,766	5,805,237	398,576	3.92	
	UTAH - GENERAL									
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
	TOTAL UTAH - GENERAL				194,647,202.19	60,504,981	113,947,780	8,055,344	4.14	
	IDAHO - GENERAL									
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	657,033	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
	TOTAL IDAHO - GENERAL				27,706,981.32	8,956,253	16,611,217	1,109,909	4.01	

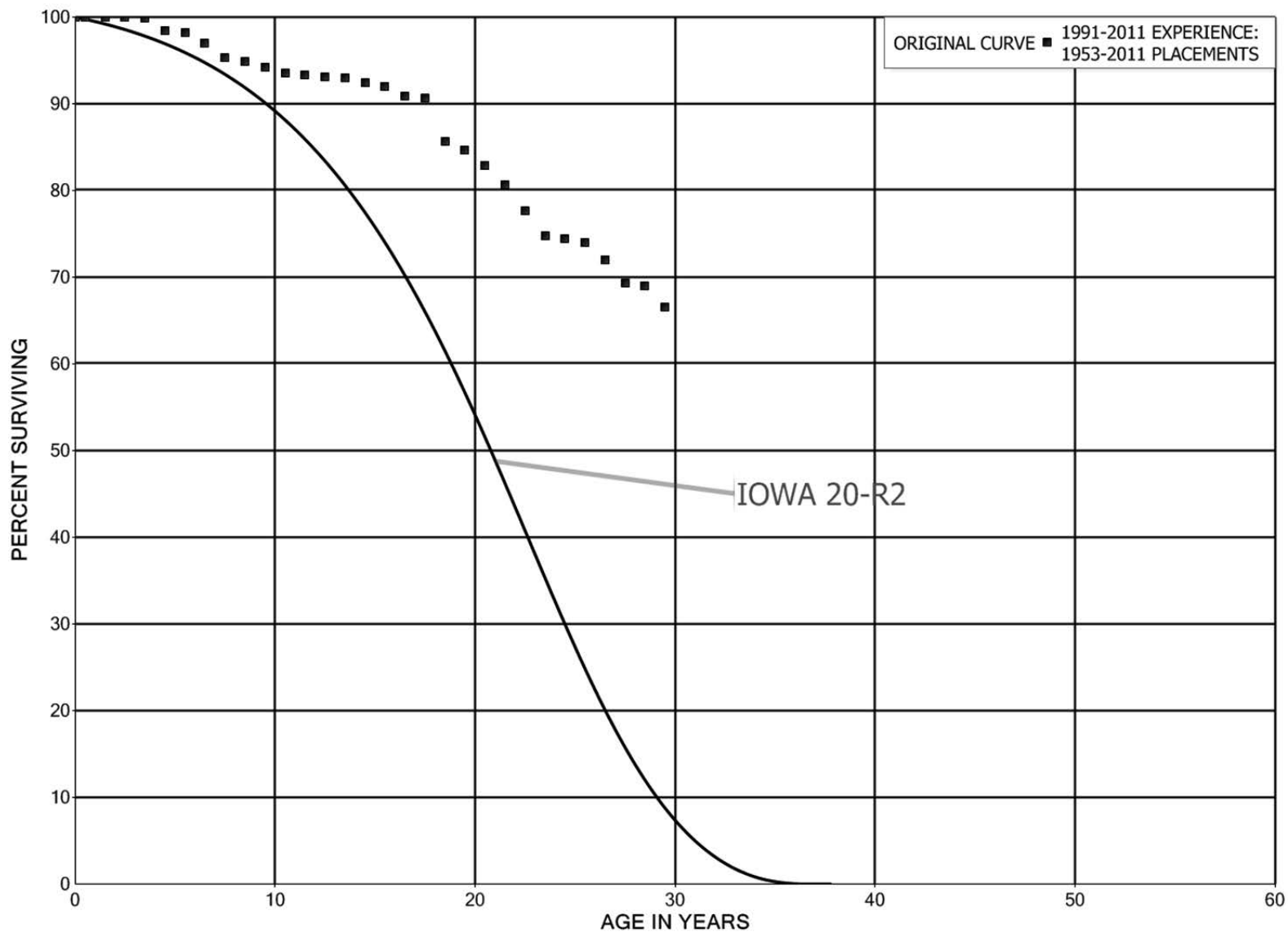
PACIFICORP

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)
AZ, CO, MT, ETC. - GENERAL									
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
TOTAL AZ, CO, MT, ETC. - GENERAL				3,715,887.71	2,084,001	1,465,505	84,616	2.28	
TOTAL GENERAL PLANT				454,793,010.87	133,453,357	287,333,967	18,889,059	4.15	
UTAH MINING									
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
TOTAL UTAH MINING				235,124,849.29	120,358,711	110,062,388	14,665,519	6.24	
TOTAL ELECTRIC PLANT				21,091,685,846.22	6,809,406,011	17,652,644,881	621,595,031	2.95	

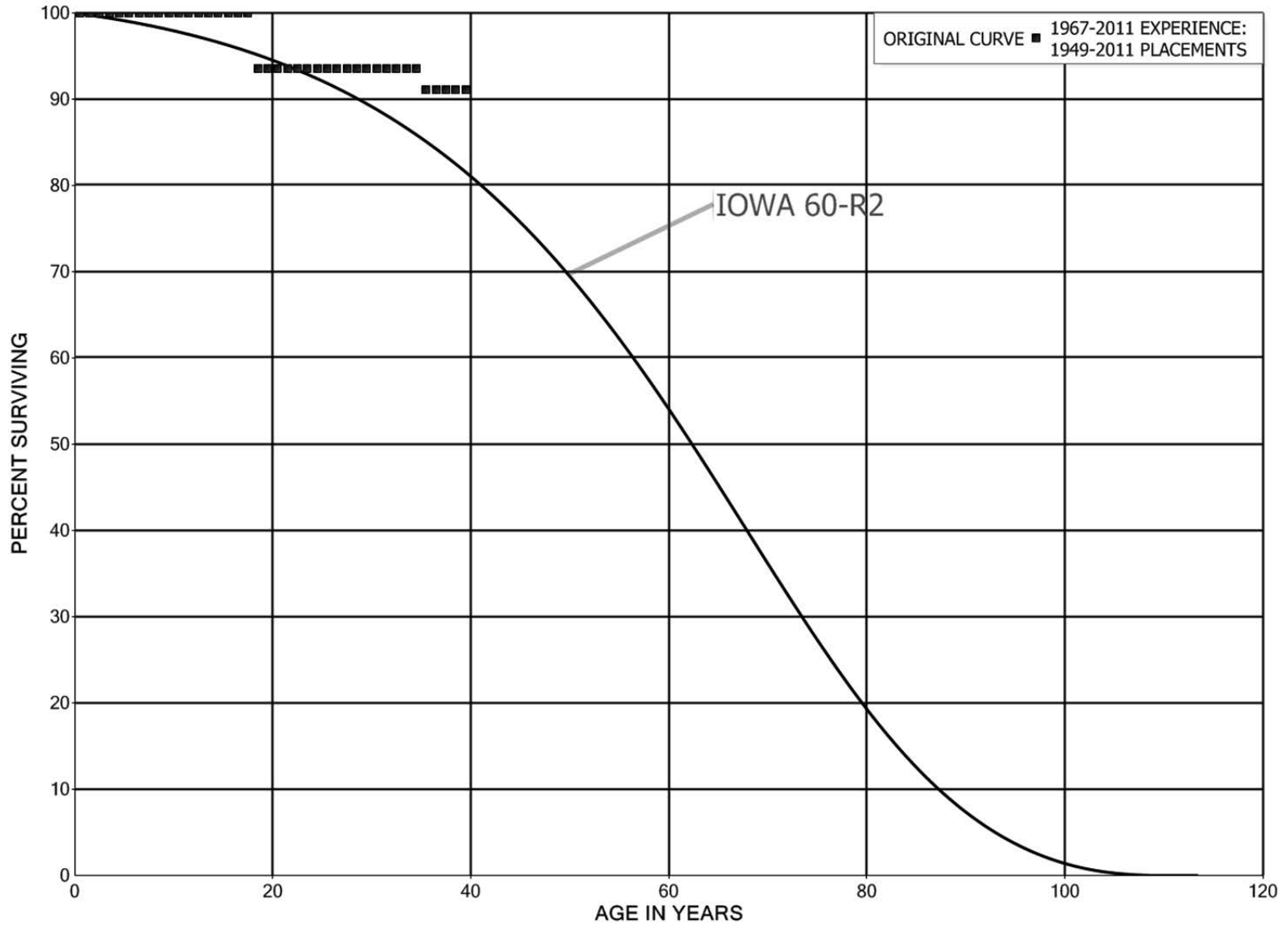
a Estimated decommissioning costs are \$6,633,750

PACIFICORP
ACCOUNT 353.7 SUPERVISORY EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



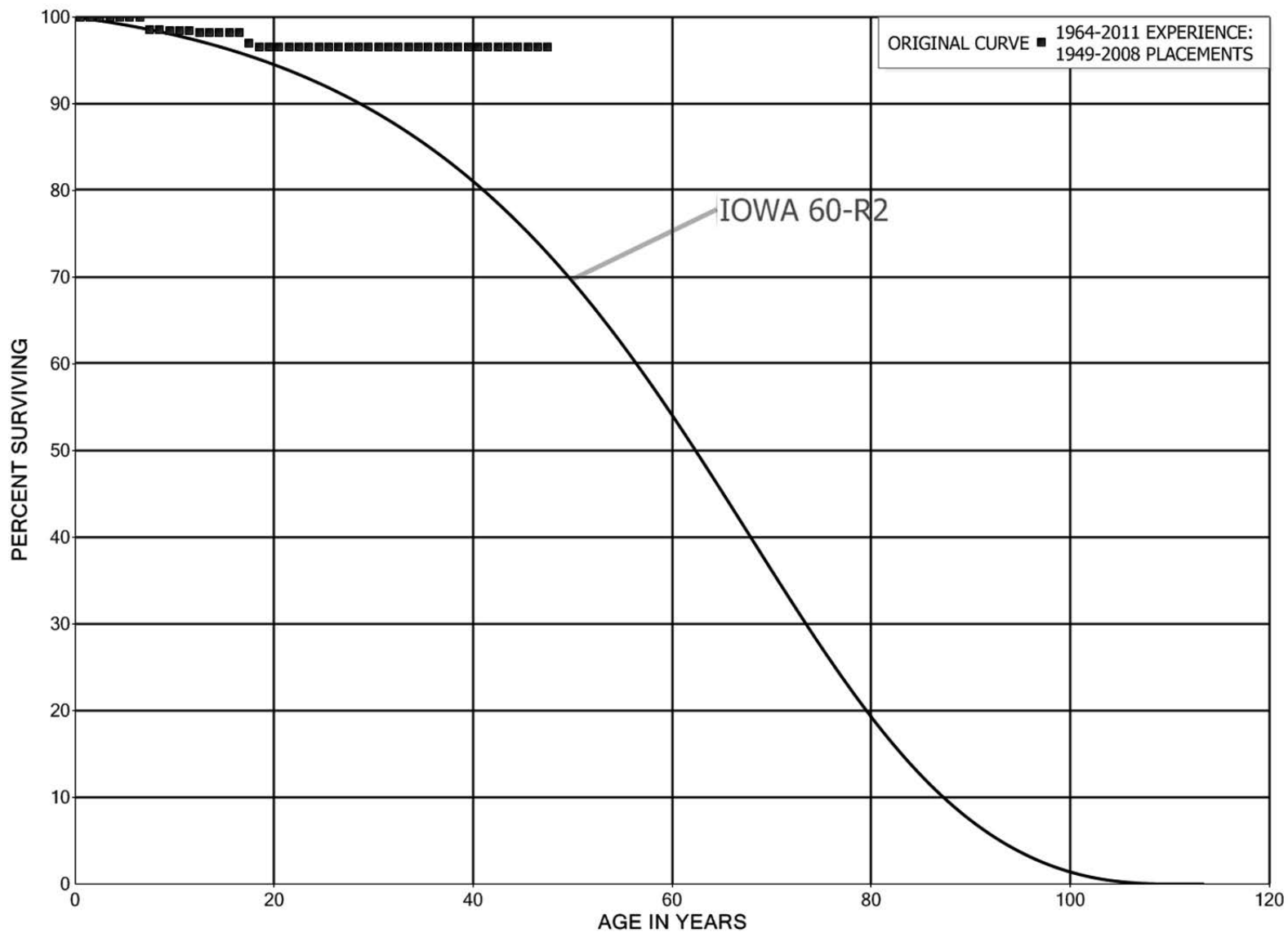
III-118

PACIFICORP
ACCOUNT 357 UNDERGROUND CONDUIT
ORIGINAL AND SMOOTH SURVIVOR CURVES



III-140

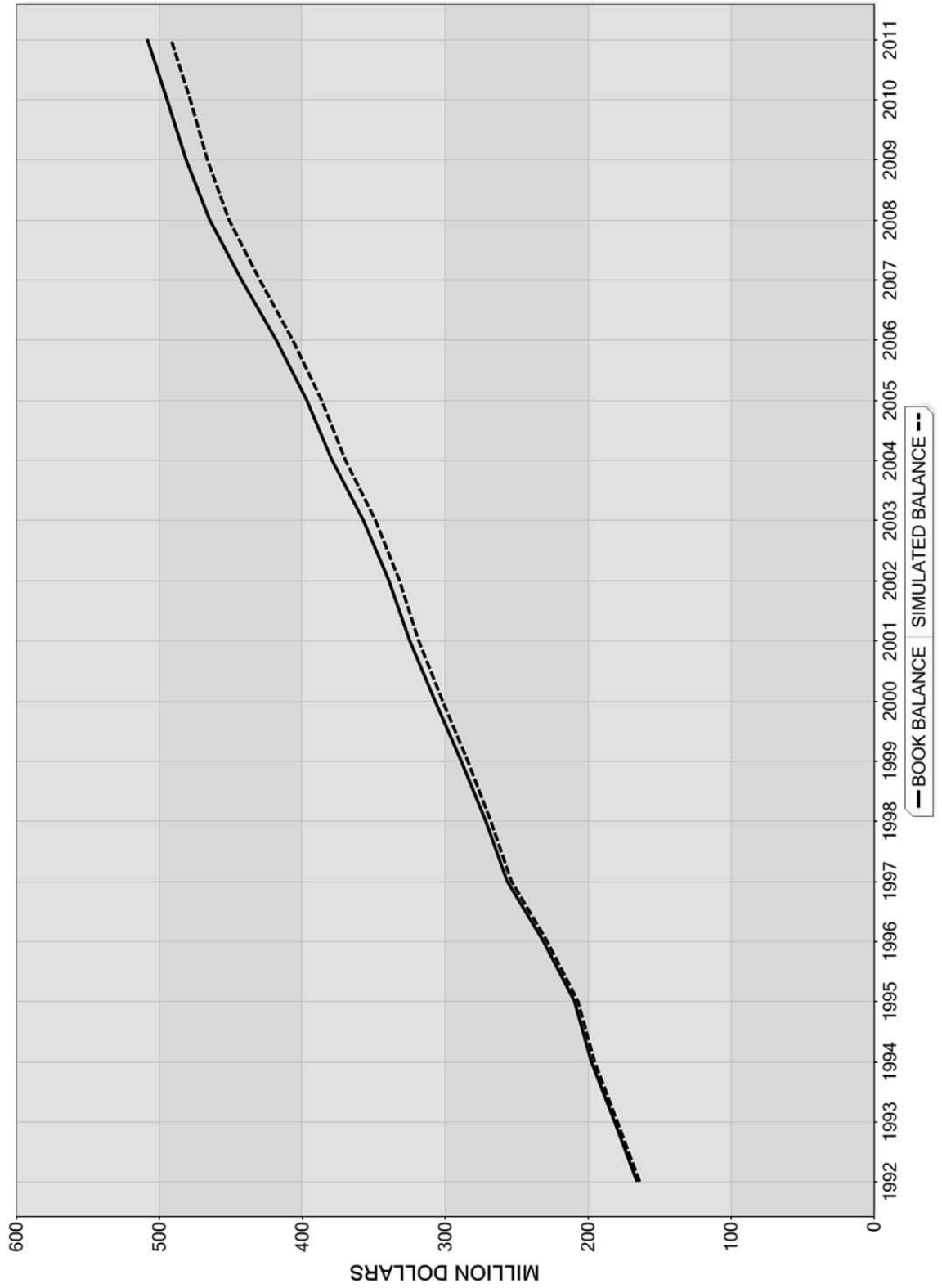
PACIFICORP
ACCOUNT 358 UNDERGROUND CONDUCTORS AND DEVICES
ORIGINAL AND SMOOTH SURVIVOR CURVES



III-143

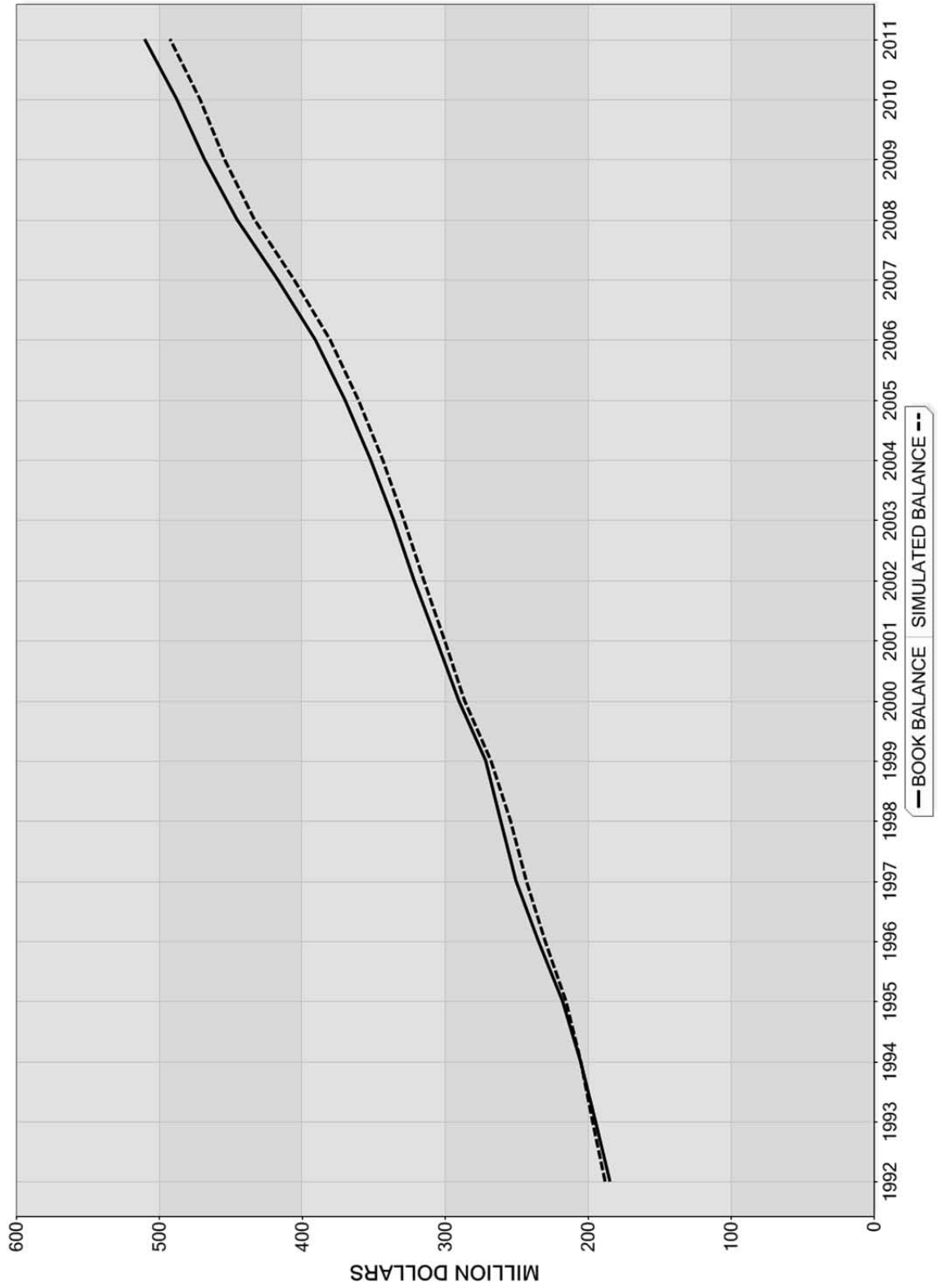
PACIFICORP
UTAH AND IDAHO PROPERTY
ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

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



PACIFICORP
UTAH AND IDAHO PROPERTY
ACCOUNT 368 LINE TRANSFORMERS

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



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

Account	Retirements (\$)	MW (PacifiCorp Share)	Terminal Retirements (\$/kW)	Allocated Net Salvage (\$)	Net Salvage (%)	Retirements (\$)	Interim Retirements Net Salvage (%)	Net Salvage (\$)	Total Net Salvage (\$)	Total Retirements (\$)	Estimated Net Salvage (%)	
(1)	(2)	(3)	(4)	(5)-(3)(4)	(6)=(5)/(2)	(7)	(8)	(9)=(7)(8)	(10)=(9)+(9)	(11)=(9)+(7)	(12)=(10)/(11)	
STEAM PRODUCTION PLANT												
BLINDELL												
311.00 Structures and Improvements	7,328,136			165,955	(2)	698,441	(30)	209,532	375,487	8,026,576	(5)	
312.00 Boiler Plant Equipment	20,420,484			462,447	(2)	7,796,863	(10)	779,686	1,242,133	28,217,347	(4)	
314.00 Turbogenerator Units	23,051,436			522,028	(2)	8,986,330	(15)	1,347,950	1,869,978	32,037,766	(6)	
315.00 Accessory Electric Equipment	6,746,643			152,786	(2)	754,566	(10)	76,457	228,243	7,501,210	(3)	
316.00 Miscellaneous Power Plant Equipment	58,287,853	33	40	1,320,000	(2)	18,736,308	(10)	2,462,635	3,782,635	71,024,151	(5)	
Total Blindevell												
CAREON												
311.00 Structures and Improvements	15,206,178			7,390,479	(49)	155,897	(30)	46,769	7,437,248	15,384,076	(48)	
312.00 Boiler Plant Equipment	67,203,726			32,657,936	(49)	1,627,699	(10)	162,770	32,820,706	68,831,425	(48)	
314.00 Turbogenerator Units	27,956,189			13,965,421	(49)	785,860	(15)	117,879	13,513,300	28,351,049	(48)	
315.00 Accessory Electric Equipment	6,132,815			2,960,287	(49)	85,280	(10)	8,528	2,988,795	6,218,094	(48)	
316.00 Miscellaneous Power Plant Equipment	116,663,462	172	330.23	56,360,000	(49)	2,890,757	(10)	339,546	57,139,546	119,594,189	(46)	
Total Careon												
CHOLLA												
311.00 Structures and Improvements	52,989,018			2,240,258	(4)	6,834,638	(30)	2,050,392	4,290,649	59,823,657	(7)	
312.00 Boiler Plant Equipment	222,970,798			9,426,708	(4)	102,952,115	(10)	10,395,211	19,721,920	325,922,913	(6)	
314.00 Turbogenerator Units	38,975,975			1,698,091	(4)	26,872,132	(15)	3,910,817	5,000,908	66,047,967	(6)	
315.00 Accessory Electric Equipment	2,961,812			81,152	(4)	3,441,832	(10)	344,632	3,441,832	6,403,644	(6)	
316.00 Miscellaneous Power Plant Equipment	1,822,794			81,291	(4)	2,233,157	(10)	223,316	304,607	4,155,965	(7)	
Total Cholla												
COLSTRIP												
311.00 Structures and Improvements	50,065,555			2,124,671	(4)	8,687,781	(30)	2,660,354	4,786,065	59,963,335	(6)	
312.00 Boiler Plant Equipment	19,251,601			816,506	(4)	15,454,184	(15)	2,318,128	3,134,633	34,745,785	(6)	
314.00 Turbogenerator Units	6,948,554			294,705	(4)	2,001,131	(10)	200,113	949,418	9,497,972	(6)	
315.00 Accessory Electric Equipment	861,522			36,539	(4)	1,341,952	(10)	134,195	170,734	2,203,473	(6)	
316.00 Miscellaneous Power Plant Equipment	139,891,950	148	40	5,930,000	(4)	79,490,343	(10)	10,495,300	16,415,300	219,072,292	(7)	
Total Colstrip												
CSMG												
311.00 Structures and Improvements	33,260,930			1,634,538	(5)	3,456,064	(30)	1,036,819	2,671,357	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	93,178,559	(6)	
314.00 Turbogenerator Units	19,138,743			940,017	(5)	7,205,792	(15)	1,080,869	2,634,535	26,345,535	(6)	
315.00 Accessory Electric Equipment	14,699,134			717,012	(5)	2,277,563	(10)	227,755	944,768	18,876,688	(6)	
316.00 Miscellaneous Power Plant Equipment	862,168			47,255	(5)	752,228	(10)	76,223	122,478	1,714,396	(7)	
Total Crag												
DAVE JOHNSTON												
311.00 Structures and Improvements	134,079,522			5,225,692	(4)	4,513,446	(30)	1,354,034	6,579,726	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	575,212,448	(6)	
314.00 Turbogenerator Units	76,235,085			2,971,230	(4)	15,733,076	(15)	2,359,961	5,331,191	91,968,162	(6)	
315.00 Accessory Electric Equipment	50,620,925			1,960,512	(4)	2,226,761	(10)	222,675	2,206,387	53,077,376	(4)	
316.00 Miscellaneous Power Plant Equipment	782,048,392	762	40	30,480,000	(4)	85,231,179	(10)	10,212,461	40,682,461	867,279,571	(5)	
Total Dave Johnston												
GADSDY												
311.00 Structures and Improvements	14,587,956			1,932,798	(13)	680,559	(30)	204,168	2,136,966	15,268,515	(14)	
312.00 Boiler Plant Equipment	32,075,063			4,249,712	(13)	5,368,523	(10)	538,952	4,788,994	37,464,996	(13)	
314.00 Turbogenerator Units	19,360,641			762,216	(13)	3,143,523	(15)	393,634	1,754,889	21,115,530	(13)	
315.00 Accessory Electric Equipment	7,360,522			976,216	(13)	502,131	(10)	50,213	1,025,429	8,385,951	(13)	
316.00 Miscellaneous Power Plant Equipment	69,739,687	231	40	9,240,000	(13)	10,177,856	(10)	1,329,415	10,569,415	79,317,544	(13)	
Total Gadsdy												
HAYDEN												
311.00 Structures and Improvements	45,790,005			778,119	(5)	793,100	(30)	234,830	1,011,949	17,564,093	(6)	
312.00 Boiler Plant Equipment	41,648,423			1,926,244	(5)	10,457,760	(10)	1,045,576	2,971,820	52,104,183	(6)	
314.00 Turbogenerator Units	6,041,175			279,405	(5)	1,938,041	(15)	290,706	570,111	7,979,216	(7)	
315.00 Accessory Electric Equipment	2,202,233			101,853	(5)	330,186	(10)	33,019	134,872	2,532,418	(5)	
316.00 Miscellaneous Power Plant Equipment	786,578			36,379	(5)	417,609	(10)	41,761	78,140	1,204,188	(6)	
Total Hayden												
HUNTER												
311.00 Structures and Improvements	178,224,033			10,294,201	(6)	28,717,097	(30)	8,615,129	18,899,330	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	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	189,228,621	(9)	
315.00 Accessory Electric Equipment	78,869,755			4,591,083	(6)	19,635,607	(10)	1,963,561	6,514,644	96,505,362	(7)	
316.00 Miscellaneous Power Plant Equipment	1,596,956			80,534	(6)	2,076,632	(10)	207,663	298,197	3,645,958	(8)	
Total Hunter												
HUNTINGTON												
311.00 Structures and Improvements	104,683,415			5,784,853	(6)	12,033,128	(30)	3,609,938	9,394,791	116,716,543	(8)	
312.00 Boiler Plant Equipment	421,213,620			23,764,454	(6)	105,905,316	(10)	10,590,532	33,886,986	527,118,636	(6)	
314.00 Turbogenerator Units	89,481,500			4,944,788	(6)	33,386,094	(15)	5,007,914	9,852,702	122,867,993	(8)	
315.00 Accessory Electric Equipment	2,861,263			130,933	(6)	2,076,632	(10)	207,663	2,484,295	4,245,558	(6)	
316.00 Miscellaneous Power Plant Equipment	1,645,528			90,933	(6)	1,072,431	(10)	107,243	198,176	4,217,959	(7)	
Total Huntington												
JAMES RIVER												
311.00 Structures and Improvements	5,685,556			30,677	(1)	45,178	(30)	13,553	44,480	5,733,734	(1)	
312.00 Boiler Plant Equipment	17,945,904			97,498	(1)	674,534	(15)	100,580	197,988	18,616,436	(1)	
314.00 Turbogenerator Units	23,180			31,742	(1)	31,742	(10)	31,742	26,384	43,027,276	(1)	
315.00 Accessory Electric Equipment	33,530,623			182,000	(1)	919,917	(10)	134,554	316,554	34,450,540	(1)	
Total James River												

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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
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 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

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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)
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

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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)
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

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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