

STATEMENT A
ROCKY MOUNTAIN POWER
COMPARISON OF DEPRECIATION ACCRUALS
AT DECEMBER 31, 2011

Acct	Account Description	Plant Balance at 12/31/11	RMP Proposed		DPU Proposed				Difference from RMP Proposed	
			Accrual Rate	Annual Accrual	Annual Accrual	Reserve Variance Amortization	Total Annual Accrual	Accrual Rate		
A	B	C	D	E=C*D	F	G	H=F+G	I=H/C	J=H-E	
<u>STEAM PRODUCTION PLANT</u>										
<u>BLUNDELL</u>										
310.20	Land Rights	35,883,107	1.81%	651,081	762,802	(580,948)	181,855	0.51%	(469,226)	
311.00	Structures and Improvements	8,026,576	2.17%	174,475	198,943	(124,312)	74,631	0.93%	(99,844)	
312.00	Boiler Plant Equipment	28,217,347	2.60%	732,686	816,616	(385,322)	431,294	1.53%	(301,392)	
314.00	Turbogenerator Units	32,037,766	3.00%	960,425	1,038,537	(364,622)	673,915	2.10%	(286,510)	
315.00	Accessory Electric Equipment	7,501,210	2.35%	176,325	196,910	(101,474)	95,435	1.27%	(80,890)	
316.00	Miscellaneous Power Plant Equipment	1,241,262	3.32%	41,169	44,429	(13,725)	30,703	2.47%	(10,466)	
	TOTAL BLUNDELL	112,907,268	2.42%	2,736,161	3,058,237	(1,570,403)	1,487,834	1.32%	(1,248,327)	
<u>CARBON</u>										
311.00	Structures and Improvements	15,364,076	26.87%	4,128,150	1,105,784	713,657	1,819,441	11.84%	(2,308,709)	
312.00	Boiler Plant Equipment	68,831,425	28.65%	19,718,731	6,485,677	2,910,939	9,396,616	13.65%	(10,322,115)	
314.00	Turbogenerator Units	28,351,049	29.04%	8,233,237	2,807,869	1,173,813	3,981,682	14.04%	(4,251,555)	
315.00	Accessory Electric Equipment	6,218,094	28.87%	1,795,184	617,119	257,019	874,138	14.06%	(921,046)	
316.00	Miscellaneous Power Plant Equipment	809,546	33.28%	269,434	128,199	25,282	153,481	18.96%	(115,953)	
	TOTAL CARBON	119,574,189	28.56%	34,144,736	11,144,647	5,080,710	16,225,358	13.57%	(17,919,378)	
<u>CHOLLA</u>										
310.20	Land Rights	1,201,892	2.90%	34,853	34,837	94	34,931	2.91%	78	
311.00	Structures and Improvements	59,823,657	2.34%	1,402,045	1,396,761	17,390	1,414,151	2.36%	12,106	
312.00	Boiler Plant Equipment	325,922,913	2.86%	9,335,627	9,328,465	73,248	9,401,713	2.88%	66,086	
314.00	Turbogenerator Units	66,047,987	2.83%	1,868,289	1,867,232	18,339	1,885,571	2.85%	17,282	
315.00	Accessory Electric Equipment	66,675,756	2.28%	1,522,357	1,520,164	19,773	1,539,937	2.31%	17,580	
316.00	Miscellaneous Power Plant Equipment	4,155,951	3.19%	132,731	132,214	1,109	133,323	3.21%	592	
	TOTAL CHOLLA	523,828,155	2.73%	14,295,902	14,279,674	129,953	14,409,627	2.75%	113,725	
<u>COLSTRIP</u>										
311.00	Structures and Improvements	58,963,335	1.62%	955,167	1,151,518	(1,275,536)	(124,018)	-0.21%	(1,079,185)	
312.00	Boiler Plant Equipment	114,250,014	1.91%	2,182,749	2,635,052	(2,478,662)	156,390	0.14%	(2,026,359)	
314.00	Turbogenerator Units	34,705,785	2.36%	819,869	925,656	(588,298)	337,358	0.97%	(482,511)	
315.00	Accessory Electric Equipment	8,949,684	1.52%	136,185	168,160	(202,864)	(34,704)	-0.39%	(170,889)	
316.00	Miscellaneous Power Plant Equipment	2,203,473	2.53%	55,838	64,272	(40,718)	23,554	1.07%	(32,284)	
	TOTAL COLSTRIP	219,072,292	1.89%	4,149,808	4,944,657	(4,586,077)	358,580	0.16%	(3,791,228)	

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<u>CRAIG</u>										
311.00	Structures and Improvements	36,736,994	2.16%	793,747	732,388	(507,302)	225,086	0.61%	(568,661)	
312.00	Boiler Plant Equipment	93,178,559	2.86%	2,664,117	2,433,696	(1,062,729)	1,370,967	1.47%	(1,293,150)	
314.00	Turbogenerator Units	26,345,535	3.37%	887,035	786,952	(233,409)	553,543	2.10%	(333,492)	
315.00	Accessory Electric Equipment	16,876,688	2.09%	352,739	329,076	(224,714)	104,362	0.62%	(248,377)	
316.00	Miscellaneous Power Plant Equipment	1,714,396	3.07%	52,652	50,561	(21,975)	28,586	1.67%	(24,066)	
	TOTAL CRAIG	174,852,172	2.72%	4,750,290	4,332,673	(2,050,129)	2,282,544	1.31%	(2,467,746)	
<u>DAVE JOHNSTON</u>										
310.20	Land Rights	99,970	2.27%	2,273	1,858	1,328	3,186	3.19%	913	
311.00	Structures and Improvements	138,592,968	5.13%	7,112,051	6,884,421	694,873	7,579,294	5.47%	467,243	
312.00	Boiler Plant Equipment	575,213,448	5.11%	29,372,926	28,405,924	3,202,451	31,608,375	5.50%	2,235,449	
314.00	Turbogenerator Units	91,968,162	4.44%	4,085,272	3,814,609	768,614	4,583,222	4.98%	497,950	
315.00	Accessory Electric Equipment	53,047,376	5.12%	2,717,085	2,630,394	257,330	2,887,724	5.44%	170,639	
316.00	Miscellaneous Power Plant Equipment	8,457,617	5.92%	500,286	486,420	36,394	522,813	6.18%	22,527	
	TOTAL DAVE JOHNSTON	867,379,542	5.05%	43,789,893	42,223,625	4,960,990	47,184,615	5.44%	3,394,722	
<u>GADSBY</u>										
311.00	Structures and Improvements	15,268,515	1.01%	154,306	393,273	(1,320,317)	(927,044)	-6.07%	(1,081,350)	
312.00	Boiler Plant Equipment	37,464,586	0.99%	369,102	1,063,676	(3,216,838)	(2,153,162)	-5.75%	(2,522,264)	
314.00	Turbogenerator Units	18,863,811	1.13%	212,544	552,918	(1,550,211)	(997,293)	-5.29%	(1,209,837)	
315.00	Accessory Electric Equipment	7,862,654	2.91%	228,725	245,749	(527,835)	(282,086)	-3.59%	(510,811)	
316.00	Miscellaneous Power Plant Equipment	457,979	2.53%	11,590	17,456	(37,129)	(19,673)	-4.30%	(31,263)	
	TOTAL GADSBY	79,917,544	1.22%	976,267	2,273,072	(6,652,331)	(4,379,258)	-5.48%	(5,355,525)	
<u>HAYDEN</u>										
311.00	Structures and Improvements	17,564,005	4.37%	767,503	788,011	(77,222)	710,789	4.05%	(56,714)	
312.00	Boiler Plant Equipment	52,104,183	3.00%	1,562,139	1,710,670	(509,948)	1,200,722	2.30%	(361,417)	
314.00	Turbogenerator Units	7,979,216	3.21%	256,028	277,451	(74,905)	202,546	2.54%	(53,482)	
315.00	Accessory Electric Equipment	2,532,418	1.80%	45,615	54,753	(33,289)	21,464	0.85%	(24,151)	
316.00	Miscellaneous Power Plant Equipment	1,204,188	3.16%	38,101	41,986	(12,278)	29,708	2.47%	(8,393)	
	TOTAL HAYDEN	81,384,010	3.28%	2,669,386	2,872,871	(707,642)	2,165,229	2.66%	(504,157)	
<u>HUNTER</u>										
310.20	Land Rights	246,338	1.53%	3,777	4,045	(1,661)	2,384	0.97%	(1,393)	
311.00	Structures and Improvements	206,941,130	1.88%	3,881,788	4,131,239	(1,446,430)	2,684,809	1.30%	(1,196,979)	

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312.00	Boiler Plant Equipment	632,231,547	2.64%	16,712,079	17,298,440	(3,041,767)	14,256,673	2.25%	(2,455,406)
314.00	Turbogenerator Units	189,228,621	2.98%	5,633,110	5,765,470	(742,127)	5,023,343	2.65%	(609,767)
315.00	Accessory Electric Equipment	98,505,362	1.88%	1,856,086	1,974,426	(674,558)	1,299,868	1.32%	(556,218)
316.00	Miscellaneous Power Plant Equipment	3,645,568	2.90%	105,656	110,131	(20,641)	89,490	2.45%	(16,166)
	TOTAL HUNTER	1,130,798,567	2.49%	28,192,496	29,283,751	(5,927,184)	23,356,567	2.07%	(4,835,929)
	HUNTINGTON								
311.00	Structures and Improvements	116,716,543	2.38%	2,779,665	2,776,344	27,190	2,803,534	2.40%	23,869
312.00	Boiler Plant Equipment	527,118,936	3.58%	18,861,855	18,864,659	56,866	18,921,525	3.59%	59,670
314.00	Turbogenerator Units	122,867,593	3.43%	4,211,059	4,198,969	17,981	4,216,950	3.43%	5,891
315.00	Accessory Electric Equipment	46,421,369	2.72%	1,260,444	1,260,606	8,689	1,269,295	2.73%	8,851
316.00	Miscellaneous Power Plant Equipment	2,717,959	3.82%	103,839	103,743	375	104,118	3.83%	279
	TOTAL HUNTINGTON	815,842,401	3.34%	27,216,862	27,204,321	111,100	27,315,421	3.35%	98,559
	JAMES RIVER								
311.00	Structures and Improvements	5,733,734	4.83%	277,005	194,426	(297,887)	(103,461)	-1.80%	(380,466)
312.00	Boiler Plant Equipment	5,798,092	4.91%	284,795	205,052	(295,229)	(90,176)	-1.56%	(374,971)
314.00	Turbogenerator Units	18,616,438	4.95%	922,355	667,791	(944,327)	(276,536)	-1.49%	(1,198,891)
315.00	Accessory Electric Equipment	4,302,276	4.89%	210,411	146,516	(222,874)	(76,358)	-1.77%	(286,769)
	TOTAL JAMES RIVER	34,450,540	4.92%	1,694,566	1,213,785	(1,760,316)	(546,531)	-1.59%	(2,241,097)
	JIM BRIDGER								
310.20	Land Rights	281,111	1.41%	3,976	4,576	(3,122)	1,454	0.52%	(2,522)
311.00	Structures and Improvements	140,256,251	1.94%	2,723,000	3,031,663	(1,528,978)	1,502,685	1.07%	(1,220,315)
312.00	Boiler Plant Equipment	675,358,590	2.83%	19,093,129	20,260,889	(5,149,994)	15,110,895	2.24%	(3,982,234)
314.00	Turbogenerator Units	175,249,866	3.11%	5,453,128	5,713,133	(1,214,842)	4,498,291	2.57%	(954,837)
315.00	Accessory Electric Equipment	58,882,347	1.97%	1,162,054	1,287,905	(621,931)	665,974	1.13%	(496,080)
316.00	Miscellaneous Power Plant Equipment	3,722,954	3.08%	114,579	122,501	(31,437)	91,065	2.45%	(23,514)
	TOTAL JIM BRIDGER	1,053,751,118	2.71%	28,549,866	30,420,667	(8,550,304)	21,870,363	2.08%	(6,679,503)
	NAUGHTON								
310.20	Land Rights	15,016	1.47%	221	226	(18)	208	1.39%	(13)
311.00	Structures and Improvements	70,399,222	3.11%	2,190,083	2,203,579	(58,710)	2,144,869	3.05%	(45,214)
312.00	Boiler Plant Equipment	443,090,330	4.45%	19,728,165	19,788,737	(210,922)	19,577,815	4.42%	(150,350)
314.00	Turbogenerator Units	76,375,657	4.03%	3,075,684	3,084,770	(48,528)	3,036,241	3.98%	(39,443)
315.00	Accessory Electric Equipment	23,006,768	3.10%	714,096	717,817	(18,998)	698,819	3.04%	(15,277)

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316.00	Miscellaneous Power Plant Equipment	2,011,397	4.86%	97,686	97,859	(1,021)	96,839	4.81%	(847)
	TOTAL NAUGHTON	614,898,390	4.20%	25,805,935	25,892,989	(338,197)	25,554,792	4.16%	(251,143)
	<u>WYODAK</u>								
310.20	Land Rights	164,797	1.69%	2,777	2,860	(468)	2,392	1.45%	(385)
311.00	Structures and Improvements	51,317,577	2.04%	1,045,411	1,073,608	(143,487)	930,122	1.81%	(115,289)
312.00	Boiler Plant Equipment	300,866,077	3.07%	9,239,699	9,346,494	(460,011)	8,886,483	2.95%	(353,216)
314.00	Turbogenerator Units	64,048,524	3.08%	1,975,285	1,995,058	(111,995)	1,883,063	2.94%	(92,222)
315.00	Accessory Electric Equipment	28,129,327	2.39%	673,412	685,070	(61,386)	623,684	2.22%	(49,728)
316.00	Miscellaneous Power Plant Equipment	1,231,113	3.95%	48,667	48,965	(1,124)	47,841	3.89%	(826)
	TOTAL WYODAK	445,757,417	2.91%	12,985,251	13,152,056	(778,471)	12,373,584	2.78%	(611,667)
	TOTAL DEPRECIABLE STEAM PRODUCTION P	6,274,413,604	3.70%	231,957,419	212,297,026	(22,638,301)	189,658,725	3.02%	(42,298,694)
310.30	Water Rights								
	Carbon	865,461							
	Dave Johnston	9,700,997							
	Gadsby	8,138							
	Hunter	24,271,831							
	Huntington	1,471,639							
	JimBridger	171,270							
	Naughton	691							
	Wyodak	13,497							
	Total Account 310.30 Water Rights	36,503,523							
	TOTAL STEAM PRODUCTION PLANT	6,310,917,128	3.68%	231,957,419	212,297,026	(22,638,301)	189,658,725	3.01%	(42,298,694)
	HYDRAULIC PRODUCTION PLANT								
	<u>ASHTON/ST. ANTHONY</u>								
330.20	Land Rights	28,700	2.81%	807	709	225	933	3.25%	126
331.00	Structures and Improvements	1,179,469	3.26%	38,500	34,656	8,521	43,177	3.66%	4,677
332.00	Reservoirs, Dams and Waterways	14,951,743	5.14%	769,088	748,840	41,311	790,151	5.28%	21,063
333.00	Water Wheels, Turbines and Generators	2,448,998	3.25%	79,521	71,287	18,330	89,617	3.66%	10,096
334.00	Accessory Electric Equipment	1,385,150	3.67%	50,863	46,269	9,594	55,863	4.03%	5,000

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335.00	Miscellaneous Power Plant Equipment	8,650	2.80%	242	208	72	280	3.24%	38
336.00	Roads, Railroads and Bridges	744	1.61%	12	8	9	17	2.24%	5
	TOTAL ASHTON/ST. ANTHONY	20,003,454	4.69%	939,033	901,977	78,061	980,038	4.90%	41,005
	<u>BEAR RIVER</u>								
330.20	Land Rights	5,879	1.38%	81	52	91	143	2.43%	62
331.00	Structures and Improvements	4,674,163	3.00%	140,077	126,542	41,855	168,397	3.60%	28,320
332.00	Reservoirs, Dams and Waterways	25,220,204	2.98%	751,331	681,047	219,080	900,127	3.57%	148,796
333.00	Water Wheels, Turbines and Generators	10,723,402	3.37%	361,247	336,172	77,989	414,162	3.86%	52,915
334.00	Accessory Electric Equipment	4,114,781	3.65%	150,063	139,956	28,710	168,666	4.10%	18,603
335.00	Miscellaneous Power Plant Equipment	82,097	2.76%	2,263	1,971	844	2,815	3.43%	552
336.00	Roads, Railroads and Bridges	598,125	2.86%	17,136	15,343	5,558	20,901	3.49%	3,765
	TOTAL BEAR RIVER	45,418,651	3.13%	1,422,198	1,301,083	374,127	1,675,210	3.69%	253,012
	<u>BEND</u>								
331.00	Structures and Improvements	57,076	1.37%	784	883	(3,461)	(2,578)	-4.52%	(3,362)
332.00	Reservoirs, Dams and Waterways	532,905	10.53%	56,093	13,207	(23,925)	(10,718)	-2.01%	(66,811)
333.00	Water Wheels, Turbines and Generators	97,110	4.00%	3,881	1,706	(4,439)	(2,733)	-2.81%	(6,614)
334.00	Accessory Electric Equipment	627,584	2.21%	13,897	13,686	(46,277)	(32,591)	-5.19%	(46,488)
335.00	Miscellaneous Power Plant Equipment	15,384	4.90%	754	380	(1,164)	(784)	-5.09%	(1,538)
336.00	Roads, Railroads and Bridges	174	0.00%	0	2	(8)	(6)	-3.68%	(6)
	TOTAL BEND	1,330,234	5.67%	75,409	29,864	(79,274)	(49,410)	-3.71%	(124,819)
	<u>BIG FORK</u>								
331.00	Structures and Improvements	606,391	1.35%	8,183	12,016	(22,028)	(10,013)	-1.65%	(18,196)
332.00	Reservoirs, Dams and Waterways	4,696,999	1.28%	59,979	90,218	(175,167)	(84,949)	-1.81%	(144,928)
333.00	Water Wheels, Turbines and Generators	1,495,501	1.47%	21,981	31,865	(55,070)	(23,205)	-1.55%	(45,186)
334.00	Accessory Electric Equipment	300,515	1.43%	4,302	6,820	(12,503)	(5,683)	-1.89%	(9,985)
336.00	Roads, Railroads and Bridges	232,133	2.02%	4,694	5,341	(3,751)	1,590	0.68%	(3,104)
	TOTAL BIG FORK	7,331,539	1.35%	99,139	146,260	(268,519)	(122,259)	-1.67%	(221,398)
	<u>CONDIT</u>								
330.20	Land Rights	172	0.00%	0	0	0	0	0.00%	0
330.40	Flood Rights	2,964	0.00%	0	0	0	0	0.00%	0
331.00	Structures and Improvements	1,038,011	0.00%	0	0	3,594	3,594	0.35%	3,594
332.00	Reservoirs, Dams and Waterways	76,393	0.00%	0	0	0	0	0.00%	0

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333.00	Water Wheels, Turbines and Generators	87,928	0.00%	0	0	1,614	1,614	1.84%	1,614
334.00	Accessory Electric Equipment	132,519	0.00%	0	0	0	0	0.00%	0
335.00	Miscellaneous Power Plant Equipment	3,588	0.00%	0	0	0	0	0.00%	0
336.00	Roads, Railroads and Bridges	59,738	0.00%	0	0	0	0	0.00%	0
	TOTAL CONDIT	1,401,314	0.00%	0	0	5,208	5,208	0.37%	5,208
	<u>CUTLER</u>								
330.30	Water Rights	4,818	2.97%	143	49	175	224	4.65%	81
330.40	Flood Rights	90,968	3.20%	2,914	1,221	3,148	4,369	4.80%	1,455
331.00	Structures and Improvements	3,968,892	4.81%	191,004	140,101	92,859	232,960	5.87%	41,956
332.00	Reservoirs, Dams and Waterways	7,553,631	4.68%	353,161	252,066	184,551	436,617	5.78%	83,456
333.00	Water Wheels, Turbines and Generators	11,999,063	6.46%	775,105	705,683	126,412	832,095	6.93%	56,990
334.00	Accessory Electric Equipment	2,564,703	6.59%	169,076	151,439	30,307	181,746	7.09%	12,670
335.00	Miscellaneous Power Plant Equipment	12,554	4.34%	545	349	350	699	5.57%	154
336.00	Roads, Railroads and Bridges	572,059	4.35%	24,879	16,429	15,404	31,833	5.56%	6,954
	TOTAL CUTLER	26,766,689	5.67%	1,516,827	1,267,336	453,207	1,720,543	6.43%	203,716
	<u>EAGLE POINT</u>								
330.20	Land Rights	12,122	0.00%	0	0	(354)	(354)	-2.92%	(354)
331.00	Structures and Improvements	138,480	1.27%	1,758	4,104	(4,619)	(516)	-0.37%	(2,274)
332.00	Reservoirs, Dams and Waterways	1,227,013	1.30%	15,962	36,415	(40,688)	(4,274)	-0.35%	(20,236)
333.00	Water Wheels, Turbines and Generators	251,541	0.34%	851	5,916	(9,988)	(4,071)	-1.62%	(4,922)
334.00	Accessory Electric Equipment	98,714	2.45%	2,421	3,872	(2,763)	1,109	1.12%	(1,312)
336.00	Roads, Railroads and Bridges	105,741	2.93%	3,098	4,399	(2,558)	1,842	1.74%	(1,256)
	TOTAL EAGLE POINT	1,833,611	1.31%	24,090	54,706	(60,970)	(6,264)	-0.34%	(30,354)
	<u>FOUNTAIN GREEN</u>								
331.00	Structures and Improvements	35,550	0.00%	0	0	0	0	0.00%	0
332.00	Reservoirs, Dams and Waterways	318,833	0.00%	0	0	12,954	12,954	4.06%	12,954
333.00	Water Wheels, Turbines and Generators	92,199	0.00%	0	0	0	0	0.00%	0
334.00	Accessory Electric Equipment	145,375	0.00%	0	0	9,559	9,559	6.58%	9,559
336.00	Roads, Railroads and Bridges	1,261	0.00%	0	0	0	0	0.00%	0
	TOTAL FOUNTAIN GREEN	593,217	0.00%	0	0	22,512	22,512	3.79%	22,512
	<u>GRANITE</u>								
331.00	Structures and Improvements	534,781	4.16%	22,272	21,492	2,203	23,695	4.43%	1,423

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Acct	Account Description	Plant Balance at 12/31/11	RMP Proposed		DPU Proposed				Difference from RMP Proposed
			Accrual Rate	Annual Accrual	Annual Accrual	Reserve Variance Amortization	Total Annual Accrual	Accrual Rate	
A	B	C	D	E=C*D	F	G	H=F+G	I=H/C	J=H-E
332.00	Reservoirs, Dams and Waterways	3,769,782	3.56%	134,298	125,832	21,796	147,628	3.92%	13,330
333.00	Water Wheels, Turbines and Generators	720,702	2.99%	21,576	19,266	6,030	25,296	3.51%	3,720
334.00	Accessory Electric Equipment	210,625	3.57%	7,528	6,909	1,494	8,403	3.99%	875
335.00	Miscellaneous Power Plant Equipment	1,410	2.41%	34	29	14	43	3.02%	9
	TOTAL GRANITE	5,237,300	3.55%	185,708	173,527	31,537	205,065	3.92%	19,357
	<u>KLAMATH RIVER</u>								
330.20	Land Rights	638,993	5.87%	37,482	11,603	(16,453)	(4,850)	-0.76%	(42,332)
330.40	Flood Rights	252,510	4.40%	11,115	3,187	(3,467)	(280)	-0.11%	(11,395)
331.00	Structures and Improvements	902,611	6.44%	58,131	16,890	(14,863)	2,026	0.22%	(56,105)
332.00	Reservoirs, Dams and Waterways	11,773,874	4.81%	566,154	170,598	(173,065)	(2,468)	-0.02%	(568,622)
333.00	Water Wheels, Turbines and Generators	284,203	4.95%	14,080	7,010	(7,166)	(155)	-0.05%	(14,235)
334.00	Accessory Electric Equipment	850,585	6.91%	58,798	20,038	(19,044)	994	0.12%	(57,804)
335.00	Miscellaneous Power Plant Equipment	61,788	5.62%	3,473	1,115	(725)	390	0.63%	(3,083)
336.00	Roads, Railroads and Bridges	241,075	6.12%	14,746	4,295	(3,872)	423	0.18%	(14,323)
	TOTAL KLAMATH RIVER	15,005,639	5.09%	763,979	234,735	(238,656)	(3,921)	-0.03%	(767,900)
	<u>KLAMATH RIVER - ACCELERATED</u>								
330.20	Land Rights	40,941	5.45%	2,233	438	2,051	2,489	6.08%	256
330.40	Flood Rights	1,030	5.44%	56	11	52	63	6.07%	7
331.00	Structures and Improvements	13,625,274	8.28%	1,128,079	770,330	408,858	1,179,188	8.65%	51,109
332.00	Reservoirs, Dams and Waterways	33,571,693	7.00%	2,349,902	1,201,178	1,312,830	2,514,008	7.49%	164,106
333.00	Water Wheels, Turbines and Generators	17,770,237	7.83%	1,390,639	873,903	590,554	1,464,457	8.24%	73,818
334.00	Accessory Electric Equipment	15,513,216	9.12%	1,414,462	1,088,052	373,037	1,461,088	9.42%	46,626
335.00	Miscellaneous Power Plant Equipment	169,254	6.24%	10,563	3,970	7,533	11,503	6.80%	940
336.00	Roads, Railroads and Bridges	2,547,856	7.48%	190,510	110,899	90,983	201,882	7.92%	11,372
	TOTAL KLAMATH RIVER ACCELERATED	83,239,501	7.79%	6,486,444	4,048,779	2,785,898	6,834,677	8.21%	348,233
	<u>LAST CHANCE</u>								
331.00	Structures and Improvements	448,394	3.37%	15,110	12,836	4,418	17,254	3.85%	2,144
332.00	Reservoirs, Dams and Waterways	959,002	3.87%	37,110	32,860	8,201	41,060	4.28%	3,950
333.00	Water Wheels, Turbines and Generators	1,068,020	3.36%	35,902	30,177	11,049	41,226	3.86%	5,324
334.00	Accessory Electric Equipment	261,833	4.84%	12,670	11,756	1,793	13,549	5.17%	879
336.00	Roads, Railroads and Bridges	65,287	3.02%	1,971	1,609	701	2,310	3.54%	339
	TOTAL LAST CHANCE	2,802,536	3.67%	102,763	89,237	26,161	115,399	4.12%	12,636

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			Accrual Rate	Annual Accrual	Annual Accrual	Reserve Variance Amortization	Total Annual Accrual	Accrual Rate		
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<u>LIFTON</u>										
330.20	Land Rights	20,759	1.88%	390	208	572	780	3.76%	390	
330.30	Water Rights	24,130	1.93%	466	259	651	911	3.77%	445	
331.00	Structures and Improvements	1,202,030	2.74%	32,937	24,199	26,314	50,513	4.20%	17,576	
332.00	Reservoirs, Dams and Waterways	8,271,908	3.12%	257,784	210,942	141,616	352,558	4.26%	94,774	
333.00	Water Wheels, Turbines and Generators	7,761,268	4.08%	316,348	300,539	50,371	350,910	4.52%	34,562	
334.00	Accessory Electric Equipment	288,316	3.48%	10,043	8,328	4,829	13,158	4.56%	3,115	
335.00	Miscellaneous Power Plant Equipment	2,910	2.89%	84	64	59	123	4.23%	39	
336.00	Roads, Railroads and Bridges	186,957	3.78%	7,074	6,491	1,808	8,299	4.44%	1,225	
	TOTAL LIFTON	17,758,278	3.52%	625,126	551,031	226,221	777,252	4.38%	152,126	
<u>MERWIN</u>										
330.20	Land Rights	300,510	0.52%	1,549	2,462	(6,136)	(3,674)	-1.22%	(5,223)	
330.50	Fish/Wildlife	212,280	0.49%	1,035	1,691	(4,410)	(2,718)	-1.28%	(3,753)	
331.00	Structures and Improvements	31,596,208	1.64%	516,626	560,040	(277,835)	282,205	0.89%	(234,421)	
332.00	Reservoirs, Dams and Waterways	11,656,735	1.28%	148,831	175,510	(167,242)	8,268	0.07%	(140,563)	
333.00	Water Wheels, Turbines and Generators	7,889,888	1.45%	114,110	137,550	(129,324)	8,226	0.10%	(105,884)	
334.00	Accessory Electric Equipment	10,057,946	2.33%	234,636	244,449	(53,066)	191,383	1.90%	(43,253)	
335.00	Miscellaneous Power Plant Equipment	158,875	2.04%	3,235	3,396	(923)	2,473	1.56%	(762)	
336.00	Roads, Railroads and Bridges	2,148,089	1.64%	35,229	38,320	(19,369)	18,951	0.88%	(16,278)	
	TOTAL MERWIN	64,020,530	1.65%	1,055,251	1,163,419	(658,306)	505,114	0.79%	(550,137)	
<u>NORTH UMPQUA</u>										
331.00	Structures and Improvements	23,122,317	2.86%	662,375	620,900	152,758	773,658	3.35%	111,283	
332.00	Reservoirs, Dams and Waterways	117,865,347	2.80%	3,304,427	3,092,618	780,698	3,873,316	3.29%	568,889	
333.00	Water Wheels, Turbines and Generators	24,053,734	3.20%	768,676	733,955	126,421	860,376	3.58%	91,700	
334.00	Accessory Electric Equipment	15,764,745	3.64%	573,835	558,272	57,257	615,529	3.90%	41,694	
335.00	Miscellaneous Power Plant Equipment	716,521	3.01%	21,538	20,205	4,732	24,936	3.48%	3,398	
336.00	Roads, Railroads and Bridges	6,840,815	2.67%	182,378	167,765	53,980	221,745	3.24%	39,367	
	TOTAL NORTH UMPQUA	188,363,479	2.93%	5,513,229	5,193,714	1,175,845	6,369,560	3.38%	856,331	
<u>OLMSTED</u>										
331.00	Structures and Improvements	190,852	4.59%	8,758	6,208	1,841	8,049	4.22%	(709)	
334.00	Accessory Electric Equipment	28,640	8.41%	2,410	2,116	210	2,326	8.12%	(84)	
335.00	Miscellaneous Power Plant Equipment	3,274	4.28%	140	94	32	126	3.85%	(14)	
336.00	Roads, Railroads and Bridges	12,641	9.74%	1,231	1,113	80	1,194	9.44%	(37)	

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			Accrual Rate	Annual Accrual	Annual Accrual	Reserve Variance Amortization	Total Annual Accrual	Accrual Rate	
A	B	C	D	E=C*D	F	G	H=F+G	I=H/C	J=H-E
TOTAL OLMSTED		235,407	5.33%	12,539	9,532	2,163	11,695	4.97%	(844)
<u>PARIS</u>									
331.00	Structures and Improvements	115,992	8.77%	10,174	2,767	(4,920)	(2,153)	-1.86%	(12,327)
332.00	Reservoirs, Dams and Waterways	96,285	0.25%	238	1,271	(5,454)	(4,183)	-4.34%	(4,421)
333.00	Water Wheels, Turbines and Generators	73,253	1.35%	991	1,250	(4,662)	(3,413)	-4.66%	(4,404)
334.00	Accessory Electric Equipment	151,117	5.52%	8,345	3,655	(8,700)	(5,044)	-3.34%	(13,389)
335.00	Miscellaneous Power Plant Equipment	417	1.20%	5	8	(30)	(22)	-5.28%	(27)
TOTAL PARIS		437,064	4.52%	19,753	8,950	(23,766)	(14,816)	-3.39%	(34,569)
<u>PIONEER</u>									
330.20	Land Rights	9,247	1.07%	99	69	82	151	1.63%	52
330.30	Water Rights	110,806	1.07%	1,191	830	980	1,810	1.63%	619
331.00	Structures and Improvements	514,442	3.35%	17,239	16,348	2,276	18,623	3.62%	1,384
332.00	Reservoirs, Dams and Waterways	8,118,726	2.90%	235,238	218,542	43,258	261,801	3.22%	26,563
333.00	Water Wheels, Turbines and Generators	1,598,921	4.14%	66,166	64,485	4,383	68,869	4.31%	2,703
334.00	Accessory Electric Equipment	543,405	3.59%	19,514	18,477	2,513	20,990	3.86%	1,476
335.00	Miscellaneous Power Plant Equipment	9,602	2.81%	270	248	55	303	3.16%	33
336.00	Roads, Railroads and Bridges	70,755	4.83%	3,417	3,383	85	3,467	4.90%	50
TOTAL PIONEER		10,975,904	3.13%	343,134	322,382	53,632	376,014	3.43%	32,880
<u>PROSPECT # 1, 2 AND 4</u>									
330.20	Land Rights	3,712	2.05%	76	66	40	106	2.85%	30
330.40	Flood Rights	3,167	1.39%	44	31	48	80	2.51%	36
331.00	Structures and Improvements	3,310,521	2.74%	90,682	83,859	25,301	109,161	3.30%	18,479
332.00	Reservoirs, Dams and Waterways	26,162,164	2.97%	777,016	737,046	148,224	885,269	3.38%	108,253
333.00	Water Wheels, Turbines and Generators	3,898,862	3.15%	122,725	116,672	22,211	138,884	3.56%	16,159
334.00	Accessory Electric Equipment	2,177,999	3.29%	71,647	67,600	13,909	81,508	3.74%	9,861
335.00	Miscellaneous Power Plant Equipment	19,027	3.07%	584	550	119	669	3.52%	85
336.00	Roads, Railroads and Bridges	292,058	2.80%	8,167	7,613	2,116	9,729	3.33%	1,562
TOTAL PROSPECT # 1, 2 AND 4		35,867,510	2.99%	1,070,941	1,013,437	211,969	1,225,406	3.42%	154,465
<u>PROSPECT #3</u>									
331.00	Structures and Improvements	333,845	5.06%	16,880	6,199	(14,320)	(8,120)	-2.43%	(25,000)
332.00	Reservoirs, Dams and Waterways	4,227,699	4.27%	180,670	76,404	(207,709)	(131,305)	-3.11%	(311,975)
333.00	Water Wheels, Turbines and Generators	1,808,819	4.93%	89,244	36,895	(91,632)	(54,738)	-3.03%	(143,982)

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			Accrual Rate	Annual Accrual	Annual Accrual	Reserve Variance Amortization	Total Annual Accrual	Accrual Rate	
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334.00	Accessory Electric Equipment	477,082	5.13%	24,459	11,057	(24,389)	(13,332)	-2.79%	(37,791)
335.00	Miscellaneous Power Plant Equipment	71,750	4.34%	3,113	1,492	(3,802)	(2,310)	-3.22%	(5,423)
336.00	Roads, Railroads and Bridges	59,360	3.18%	1,885	853	(2,317)	(1,464)	-2.47%	(3,349)
	TOTAL PROSPECT #3	6,978,555	4.53%	316,251	132,900	(344,168)	(211,268)	-3.03%	(527,519)
	<u>SANTA CLARA</u>								
331.00	Structures and Improvements	179,623	4.61%	8,285	3,254	(6,523)	(3,268)	-1.82%	(11,553)
332.00	Reservoirs, Dams and Waterways	1,139,631	4.49%	51,216	19,943	(40,049)	(20,106)	-1.76%	(71,322)
333.00	Water Wheels, Turbines and Generators	464,355	4.26%	19,779	8,705	(18,537)	(9,832)	-2.12%	(29,611)
334.00	Accessory Electric Equipment	692,175	5.21%	36,039	15,943	(28,131)	(12,188)	-1.76%	(48,227)
335.00	Miscellaneous Power Plant Equipment	7,952	3.57%	284	150	(346)	(196)	-2.47%	(480)
336.00	Roads, Railroads and Bridges	2,720	1.84%	50	28	(69)	(41)	-1.50%	(91)
	TOTAL SANTA CLARA	2,486,456	4.65%	115,653	48,024	(93,655)	(45,631)	-1.84%	(161,284)
	<u>STAIRS</u>								
331.00	Structures and Improvements	181,021	2.36%	4,266	4,717	(1,168)	3,549	1.96%	(717)
332.00	Reservoirs, Dams and Waterways	741,497	3.38%	25,054	26,277	(3,119)	23,157	3.12%	(1,897)
333.00	Water Wheels, Turbines and Generators	518,171	2.56%	13,290	14,463	(3,150)	11,313	2.18%	(1,977)
334.00	Accessory Electric Equipment	178,031	2.89%	5,148	5,579	(1,044)	4,535	2.55%	(613)
336.00	Roads, Railroads and Bridges	5,509	5.25%	289	290	(2)	289	5.24%	(0)
	TOTAL STAIRS	1,624,230	2.96%	48,047	51,326	(8,483)	42,843	2.64%	(5,204)
	<u>SWIFT</u>								
330.20	Land Rights	6,277,413	0.86%	54,283	62,633	(56,062)	6,571	0.10%	(47,712)
330.50	Fish/Wildlife	97,228	0.88%	860	987	(855)	132	0.14%	(728)
331.00	Structures and Improvements	31,933,471	2.12%	676,497	684,406	(49,395)	635,011	1.99%	(41,486)
332.00	Reservoirs, Dams and Waterways	42,715,637	1.21%	517,861	576,797	(358,714)	218,083	0.51%	(299,778)
333.00	Water Wheels, Turbines and Generators	11,938,274	1.61%	192,152	209,578	(96,843)	112,735	0.94%	(79,417)
334.00	Accessory Electric Equipment	4,434,336	2.29%	101,343	104,174	(15,017)	89,157	2.01%	(12,186)
335.00	Miscellaneous Power Plant Equipment	417,281	1.45%	6,056	6,721	(3,356)	3,365	0.81%	(2,691)
336.00	Roads, Railroads and Bridges	1,012,079	1.97%	19,920	20,320	(2,631)	17,689	1.75%	(2,231)
	TOTAL SWIFT	98,825,720	1.59%	1,568,972	1,665,616	(582,871)	1,082,744	1.10%	(486,228)
	<u>VIVA NAUGHTON</u>								
331.00	Structures and Improvements	403,225	2.13%	8,580	8,363	917	9,280	2.30%	700
332.00	Reservoirs, Dams and Waterways	103,507	2.03%	2,101	2,040	242	2,282	2.20%	181

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333.00	Water Wheels, Turbines and Generators	497,438	2.24%	11,159	10,835	1,214	12,049	2.42%	890
334.00	Accessory Electric Equipment	169,722	2.58%	4,376	4,275	375	4,650	2.74%	274
335.00	Miscellaneous Power Plant Equipment	20,594	2.27%	468	455	46	501	2.43%	33
	TOTAL VIVA NAUGHTON	1,194,486	2.23%	26,684	25,968	2,794	28,762	2.41%	2,078
	<u>WALLOWA FALLS</u>								
331.00	Structures and Improvements	112,225	4.18%	4,692	2,146	(6,913)	(4,767)	-4.25%	(9,459)
332.00	Reservoirs, Dams and Waterways	909,448	4.20%	38,211	17,203	(55,848)	(38,645)	-4.25%	(76,856)
333.00	Water Wheels, Turbines and Generators	105,584	6.51%	6,874	2,162	(4,943)	(2,780)	-2.63%	(9,654)
334.00	Accessory Electric Equipment	1,393,215	5.37%	74,871	34,187	(91,011)	(56,823)	-4.08%	(131,694)
336.00	Roads, Railroads and Bridges	310,959	4.86%	15,103	6,409	(20,028)	(13,619)	-4.38%	(28,722)
	TOTAL WALLOWA FALLS	2,831,430	4.94%	139,751	62,108	(178,742)	(116,634)	-4.12%	(256,385)
	<u>WEBER</u>								
331.00	Structures and Improvements	368,303	3.46%	12,744	5,950	(14,291)	(8,341)	-2.26%	(21,085)
332.00	Reservoirs, Dams and Waterways	1,358,944	3.64%	49,506	20,722	(43,003)	(22,282)	-1.64%	(71,788)
333.00	Water Wheels, Turbines and Generators	904,665	4.01%	36,305	16,365	(34,974)	(18,608)	-2.06%	(54,913)
334.00	Accessory Electric Equipment	253,738	8.29%	21,029	6,589	(4,699)	1,890	0.74%	(19,139)
335.00	Miscellaneous Power Plant Equipment	22,270	4.03%	898	433	(943)	(510)	-2.29%	(1,408)
336.00	Roads, Railroads and Bridges	39,857	4.39%	1,750	758	(1,797)	(1,039)	-2.61%	(2,789)
	TOTAL WEBER	2,947,777	4.15%	122,232	50,817	(99,707)	(48,890)	-1.66%	(171,122)
	<u>YALE</u>								
330.20	Land Rights	761,580	0.83%	6,313	7,324	(6,788)	536	0.07%	(5,777)
331.00	Structures and Improvements	7,680,925	1.62%	124,156	130,534	(40,471)	90,064	1.17%	(34,092)
332.00	Reservoirs, Dams and Waterways	27,653,817	1.10%	304,166	347,231	(257,009)	90,222	0.33%	(213,944)
333.00	Water Wheels, Turbines and Generators	10,698,063	1.66%	177,745	191,352	(77,481)	113,870	1.06%	(63,875)
334.00	Accessory Electric Equipment	3,586,772	2.13%	76,509	79,728	(16,387)	63,341	1.77%	(13,168)
335.00	Miscellaneous Power Plant Equipment	546,859	1.42%	7,739	8,679	(4,586)	4,093	0.75%	(3,646)
336.00	Roads, Railroads and Bridges	1,439,462	1.77%	25,447	26,339	(5,606)	20,733	1.44%	(4,714)
	TOTAL YALE	52,367,478	1.38%	722,075	791,188	(408,329)	382,859	0.73%	(339,216)
	HYDRO DECOMMISSIONING RESERVE	a		1,770,617	1,770,617		1,770,617		0
	TOTAL HYDRAULIC PRODUCTION	697,877,989	3.59%	25,085,845	21,108,534	2,403,891	23,512,424	3.37%	(1,573,421)

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			Accrual Rate	Annual Accrual	Annual Accrual	Reserve Variance Amortization	Total Annual Accrual	Accrual Rate		
A	B	C	D	E=C*D	F	G	H=F+G	I=H/C	J=H-E	
<u>OTHER PRODUCTION PLANT</u>										
<u>CHEHALIS</u>										
341.00	Structures and Improvements	23,264,896	2.65%	616,617	608,947	16,199	625,146	2.69%	8,529	
342.00	Fuel Holders, Producers and Accessories	1,597,346	2.86%	45,620	45,073	1,136	46,210	2.89%	590	
343.00	Prime Movers	191,561,490	3.32%	6,360,655	6,302,204	120,459	6,422,663	3.35%	62,008	
344.00	Generators	82,787,185	2.91%	2,412,833	2,384,834	59,715	2,444,549	2.95%	31,716	
345.00	Accessory Electric Equipment	39,232,856	2.68%	1,053,091	1,039,313	27,062	1,066,374	2.72%	13,283	
346.00	Miscellaneous Power Plant Equipment	3,239,886	2.71%	87,844	86,819	2,275	89,094	2.75%	1,250	
	TOTAL CHEHALIS	341,683,658	3.10%	10,576,660	10,467,191	226,846	10,694,036	3.13%	117,376	
<u>CURRANT CREEK</u>										
341.00	Structures and Improvements	44,110,651	2.60%	1,146,048	1,152,198	(13,784)	1,138,414	2.58%	(7,634)	
342.00	Fuel Holders, Producers and Accessories	3,299,735	2.80%	92,496	93,166	(1,055)	92,111	2.79%	(385)	
343.00	Prime Movers	183,388,912	3.27%	5,996,075	6,028,907	(49,558)	5,979,348	3.26%	(16,727)	
344.00	Generators	75,958,926	2.90%	2,200,476	2,209,291	(22,603)	2,186,688	2.88%	(13,788)	
345.00	Accessory Electric Equipment	42,401,825	2.65%	1,123,463	1,127,856	(12,604)	1,115,253	2.63%	(8,210)	
346.00	Miscellaneous Power Plant Equipment	2,969,762	2.65%	78,591	78,959	(960)	78,000	2.63%	(591)	
	TOTAL CURRANT CREEK	352,129,811	3.02%	10,637,149	10,690,378	(100,565)	10,589,813	3.01%	(47,336)	
<u>HERMISTON</u>										
341.00	Structures and Improvements	12,844,996	2.86%	368,006	344,551	37,597	382,147	2.98%	14,141	
342.00	Fuel Holders, Producers and Accessories	25,322	3.02%	765	713	77	790	3.12%	25	
343.00	Prime Movers	107,253,897	3.58%	3,841,289	3,643,467	272,536	3,916,004	3.65%	74,715	
344.00	Generators	40,074,380	3.10%	1,240,517	1,158,662	119,281	1,277,943	3.19%	37,426	
345.00	Accessory Electric Equipment	9,115,253	2.84%	258,633	241,701	27,769	269,470	2.96%	10,837	
346.00	Miscellaneous Power Plant Equipment	497,343	2.83%	14,068	13,119	1,530	14,649	2.95%	581	
	TOTAL HERMISTON	169,811,190	3.37%	5,723,278	5,402,212	458,791	5,861,003	3.45%	137,725	
<u>LAKE SIDE</u>										
341.00	Structures and Improvements	27,840,392	2.78%	773,233	731,478	97,914	829,393	2.98%	56,160	
342.00	Fuel Holders, Producers and Accessories	3,502,124	3.01%	105,438	99,616	12,436	112,051	3.20%	6,613	
343.00	Prime Movers	178,617,105	3.41%	6,097,398	5,800,299	579,980	6,380,279	3.57%	282,881	
344.00	Generators	82,025,856	3.04%	2,495,887	2,363,440	286,453	2,649,893	3.23%	154,006	
345.00	Accessory Electric Equipment	44,396,410	2.81%	1,246,885	1,180,760	155,094	1,335,854	3.01%	88,969	

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			Accrual Rate	Annual Accrual	Annual Accrual	Reserve Variance Amortization	Total Annual Accrual	Accrual Rate	
A	B	C	D	E=C*D	F	G	H=F+G	I=H/C	J=H-E
346.00	Miscellaneous Power Plant Equipment	3,151,909	2.81%	88,715	83,918	11,302	95,220	3.02%	6,505
	TOTAL LAKE SIDE	339,533,797	3.18%	10,807,556	10,259,511	1,143,179	11,402,690	3.36%	595,134
	<u>GADSBY PEAKERS - CT</u>								
341.00	Structures and Improvements	4,240,304	3.40%	144,208	145,165	(1,344)	143,821	3.39%	(387)
342.00	Fuel Holders, Producers and Accessories	2,284,126	3.53%	80,577	81,249	(727)	80,522	3.53%	(55)
343.00	Prime Movers	56,436,132	4.02%	2,269,642	2,279,578	(15,543)	2,264,035	4.01%	(5,607)
344.00	Generators	16,059,494	3.54%	568,912	573,393	(5,232)	568,161	3.54%	(751)
345.00	Accessory Electric Equipment	2,919,649	3.58%	104,566	104,984	(827)	104,158	3.57%	(408)
	TOTAL GADSBY PEAKER UNIT 4-6	81,939,705	3.87%	3,167,905	3,184,368	(23,671)	3,160,697	3.86%	(7,208)
	<u>LITTLE MOUNTAIN</u>								
341.00	Structures and Improvements	337,028	0.00%	0	0	0	0	0.00%	0
343.00	Prime Movers	1,167,092	0.00%	0	0	(14,644)	(14,644)	-1.25%	(14,644)
345.00	Accessory Electric Equipment	215,728	0.00%	0	0	0	0	0.00%	0
346.00	Miscellaneous Power Plant Equipment	11,813	0.00%	0	0	0	0	0.00%	0
	TOTAL LITTLE MOUNTAIN	1,731,662	0.00%	0	0	(14,644)	(14,644)	-0.85%	(14,644)
	<u>DUNLAP - WIND</u>								
341.00	Structures and Improvements	7,639,582	3.53%	269,485	271,545	(3,528)	268,017	3.51%	(1,468)
343.00	Prime Movers	207,516,767	3.39%	7,031,461	7,093,158	(101,516)	6,991,642	3.37%	(39,819)
344.00	Generators	5,564,836	3.39%	188,558	190,212	(2,722)	187,490	3.37%	(1,068)
345.00	Accessory Electric Equipment	12,295,698	3.34%	411,224	414,272	(6,046)	408,226	3.32%	(2,998)
346.00	Miscellaneous Power Plant Equipment	149,131	3.31%	4,936	4,973	(73)	4,899	3.29%	(37)
	TOTAL DUNLAP - WIND	233,166,013	3.39%	7,905,664	7,974,160	(113,886)	7,860,274	3.37%	(45,390)
	<u>FOOTE CREEK - WIND</u>								
341.00	Structures and Improvements	110,229	3.08%	3,400	3,806	(457)	3,349	3.04%	(51)
343.00	Prime Movers	31,931,759	2.96%	945,180	1,059,341	(135,489)	923,852	2.89%	(21,328)
344.00	Generators	1,612,116	2.94%	47,476	53,263	(6,878)	46,385	2.88%	(1,091)
345.00	Accessory Electric Equipment	2,859,206	2.90%	82,948	93,502	(12,273)	81,229	2.84%	(1,719)
	TOTAL FOOTE CREEK - WIND	36,513,309	2.96%	1,079,004	1,209,913	(155,098)	1,054,815	2.89%	(24,189)
	<u>GLENROCK - WIND</u>								
341.00	Structures and Improvements	9,292,453	3.57%	331,989	337,384	(8,394)	328,989	3.54%	(3,000)
343.00	Prime Movers	436,361,923	3.42%	14,939,443	15,187,487	(423,024)	14,764,464	3.38%	(174,979)

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			Accrual Rate	Annual Accrual	Annual Accrual	Reserve Variance Amortization	Total Annual Accrual	Accrual Rate	
A	B	C	D	E=C*D	F	G	H=F+G	I=H/C	J=H-E
344.00	Generators	13,550,268	3.43%	464,156	471,838	(13,078)	458,759	3.39%	(5,397)
345.00	Accessory Electric Equipment	29,389,240	3.39%	996,506	1,013,911	(27,809)	986,102	3.36%	(10,404)
346.00	Miscellaneous Power Plant Equipment	1,157,160	3.34%	38,674	39,368	(1,126)	38,242	3.30%	(432)
	TOTAL GLENROCK - WIND	489,751,043	3.42%	16,770,768	17,049,988	(473,431)	16,576,557	3.38%	(194,211)
	<u>GOODNOE HILLS - WIND</u>								
341.00	Structures and Improvements	5,437,881	3.48%	189,500	193,126	(5,989)	187,136	3.44%	(2,364)
343.00	Prime Movers	161,900,089	3.35%	5,429,046	5,530,607	(183,950)	5,346,658	3.30%	(82,388)
344.00	Generators	4,495,730	3.37%	151,320	154,093	(4,975)	149,118	3.32%	(2,202)
345.00	Accessory Electric Equipment	9,673,608	3.33%	322,231	328,440	(10,539)	317,901	3.29%	(4,330)
346.00	Miscellaneous Power Plant Equipment	172,301	3.27%	5,636	5,749	(197)	5,552	3.22%	(84)
	TOTAL GOODNOE HILLS - WIND	181,679,609	3.36%	6,097,733	6,212,015	(205,650)	6,006,365	3.31%	(91,368)
	<u>HIGH PLAINS / MCFADDEN - WIND</u>								
341.00	Structures and Improvements	7,826,216	3.51%	274,683	278,273	(6,064)	272,209	3.48%	(2,474)
343.00	Prime Movers	245,354,431	3.37%	8,266,778	8,362,479	(201,057)	8,161,422	3.33%	(105,356)
344.00	Generators	6,957,137	3.37%	234,398	237,113	(5,704)	231,409	3.33%	(2,989)
345.00	Accessory Electric Equipment	14,747,043	3.33%	490,599	497,201	(12,069)	485,132	3.29%	(5,467)
346.00	Miscellaneous Power Plant Equipment	113,709	3.29%	3,742	3,793	(93)	3,700	3.25%	(42)
	TOTAL HIGH PLAINS / MCFADDEN - WIND	274,998,536	3.37%	9,270,200	9,378,859	(224,986)	9,153,872	3.33%	(116,328)
	<u>LEANING JUMPER - WIND</u>								
341.00	Structures and Improvements	4,944,194	3.44%	170,057	175,598	(8,567)	167,030	3.38%	(3,027)
343.00	Prime Movers	155,200,732	3.31%	5,140,304	5,300,798	(276,098)	5,024,699	3.24%	(115,605)
344.00	Generators	5,450,980	3.33%	181,726	187,257	(9,437)	177,820	3.26%	(3,906)
345.00	Accessory Electric Equipment	9,073,183	3.29%	298,438	308,720	(15,812)	292,908	3.23%	(5,530)
346.00	Miscellaneous Power Plant Equipment	81,036	3.26%	2,640	2,734	(147)	2,588	3.19%	(52)
	TOTAL LEANING JUMPER - WIND	174,750,125	3.32%	5,793,165	5,975,107	(310,062)	5,665,045	3.24%	(128,120)
	<u>MARENGO - WIND</u>								
341.00	Structures and Improvements	10,204,780	3.51%	358,447	366,983	(13,363)	353,620	3.47%	(4,827)
343.00	Prime Movers	325,732,057	3.37%	10,978,103	11,256,732	(447,788)	10,808,943	3.32%	(169,160)
344.00	Generators	9,356,542	3.38%	315,845	323,805	(12,748)	311,056	3.32%	(4,789)
345.00	Accessory Electric Equipment	19,708,442	3.33%	656,928	673,791	(26,913)	646,878	3.28%	(10,050)
346.00	Miscellaneous Power Plant Equipment	337,119	3.35%	11,283	11,568	(450)	11,119	3.30%	(164)
	TOTAL MARENGO - WIND	365,338,939	3.37%	12,320,606	12,632,879	(501,263)	12,131,617	3.32%	(188,989)

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			Accrual Rate	Annual Accrual	Annual Accrual	Reserve Variance Amortization	Total Annual Accrual	Accrual Rate		
A	B	C	D	E=C*D	F	G	H=F+G	I=H/C	J=H-E	
<u>SEVEN MILE HILL - WIND</u>										
341.00	Structures and Improvements	5,976,711	3.50%	209,227	213,121	(6,368)	206,753	3.46%	(2,474)	
343.00	Prime Movers	214,736,152	3.35%	7,193,865	7,329,154	(245,630)	7,083,524	3.30%	(110,341)	
344.00	Generators	6,597,544	3.35%	220,936	225,100	(7,568)	217,532	3.30%	(3,404)	
345.00	Accessory Electric Equipment	13,215,081	3.31%	437,999	446,677	(14,923)	431,754	3.27%	(6,245)	
346.00	Miscellaneous Power Plant Equipment	515,770	3.29%	16,975	17,306	(565)	16,741	3.25%	(234)	
	TOTAL SEVEN MILE HILL - WIND	241,041,258	3.35%	8,079,002	8,231,357	(275,053)	7,956,303	3.30%	(122,699)	
<u>SOLAR GENERATING</u>										
344.00	Generators - Atlantic City	5,546	4.44%	246	271	(27)	244	4.40%	(2)	
344.00	Generators - Canyon Lands	36,389	0.00%	0	0	(859)	(859)	-2.36%	(859)	
344.00	Generators - Green River	55,087	0.00%	0	0	(1,301)	(1,301)	-2.36%	(1,301)	
344.00	Generators - Oregon High Desert	56,322	0.00%	0	0	(1,044)	(1,044)	-1.85%	(1,044)	
	TOTAL SOLAR GENERATING	153,344	0.16%	246	271	(3,231)	(2,961)	-1.93%	(3,207)	
<u>MOBILE GENERATORS</u>										
344.00	East Side Mobile Generator	839,680	1.75%	14,730	17,641	(8,558)	9,083	1.08%	(5,647)	
344.00	West Side Mobile Generator	849,226	1.93%	16,408	17,815	(4,538)	13,277	1.56%	(3,131)	
	TOTAL MOBILE GENERATORS	1,688,906	1.84%	31,138	35,456	(13,096)	22,360	1.32%	(8,778)	
	TOTAL DEPRECIABLE OTHER PRODUCTION	3,285,910,905	3.29%	108,260,074	108,703,664	(585,820)	108,117,844	3.29%	(142,230)	
340.30	Water Rights - Lakeside	14,529,040								
340.30	Water Rights - Currant Creek	2,891,146								
	TOTAL OTHER PRODUCTION	3,303,331,092	3.28%	108,260,074	108,703,664	(585,820)	108,117,844	3.27%	(142,230)	
	TOTAL PRODUCTION PLANT	10,312,126,208	3.54%	365,303,338	342,109,224	(20,820,231)	321,288,993	3.12%	(44,014,345)	
<u>TRANSMISSION PLANT</u>										
350.20	Land Rights	139,234,364	1.27%	1,762,864	1,820,445	(235,851)	1,584,594	1.14%	(178,270)	
352.00	Structures and Improvements	147,332,555	1.43%	2,101,439	1,998,547	(284,692)	1,713,855	1.16%	(387,584)	
353.00	Station Equipment	1,595,552,605	1.78%	28,382,788	27,447,443	(3,630,359)	23,817,083	1.49%	(4,565,705)	
353.70	Supervisory Equipment	17,713,612	3.55%	629,574	707,639	(170,367)	537,273	3.03%	(92,301)	

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A	B	C	D	E=C*D	F	G	H=F+G	I=H/C	J=H-E
354.00	Towers and Fixtures	984,782,939	1.55%	15,247,412	14,878,897	(2,618,080)	12,260,817	1.25%	(2,986,595)
355.00	Poles and Fixtures	646,422,318	2.20%	14,201,275	12,436,768	(4,847,521)	7,589,248	1.17%	(6,612,027)
356.00	Overhead Conductors and Devices	896,688,170	1.98%	17,786,314	17,082,648	(6,490,922)	10,591,725	1.18%	(7,194,589)
357.00	Underground Conduit	3,259,618	1.61%	52,423	50,148	(8,226)	41,922	1.29%	(10,501)
358.00	Underground Conductors and Devices	7,475,095	1.68%	125,242	126,610	(16,952)	109,658	1.47%	(15,584)
359.00	Roads and Trails	11,586,681	1.33%	154,506	163,843	(31,146)	132,696	1.15%	(21,810)
	TOTAL TRANSMISSION PLANT	4,450,047,957	1.81%	80,443,837	76,712,988	(18,334,117)	58,378,871	1.31%	(22,064,966)

DISTRIBUTION PLANT

OREGON - DISTRIBUTION

360.20	Land Rights	4,298,477	1.19%	51,289	51,289	0	51,289	1.19%	0
361.00	Structures and Improvements	20,889,104	1.61%	336,833	336,833	0	336,833	1.61%	0
362.00	Station Equipment	207,126,368	2.06%	4,267,946	4,267,946	0	4,267,946	2.06%	0
362.70	Supervisory Equipment	3,105,265	2.74%	85,170	85,170	0	85,170	2.74%	0
364.00	Poles, Towers and Fixtures	329,864,982	3.32%	10,943,997	10,943,997	0	10,943,997	3.32%	0
365.00	Overhead Conductors and Devices	234,791,948	2.64%	6,207,635	6,207,635	0	6,207,635	2.64%	0
366.00	Underground Conduit	84,576,613	2.00%	1,691,519	1,691,519	0	1,691,519	2.00%	0
367.00	Underground Conductors and Devices	157,816,848	2.13%	3,365,598	3,365,598	0	3,365,598	2.13%	0
368.00	Line Transformers	394,583,572	2.48%	9,779,371	9,779,371	0	9,779,371	2.48%	0
369.10	Overhead Services	74,710,339	2.26%	1,690,287	1,690,287	0	1,690,287	2.26%	0
369.20	Underground Services	150,766,692	2.34%	3,525,428	3,525,428	0	3,525,428	2.34%	0
370.00	Meters	59,656,268	2.19%	1,307,650	1,307,650	0	1,307,650	2.19%	0
371.00	Installations on Customer Premises	2,475,610	4.85%	120,105	120,105	0	120,105	4.85%	0
373.00	Street Lighting and Signal Systems	22,114,090	2.92%	645,981	645,981	0	645,981	2.92%	0
	TOTAL OREGON - DISTRIBUTION	1,746,776,176	2.52%	44,018,809	44,018,809	0	44,018,809	2.52%	0

WASHINGTON - DISTRIBUTION

360.20	Land Rights	247,443	1.63%	4,037	4,037	0	4,037	1.63%	0
361.00	Structures and Improvements	2,293,944	1.64%	37,605	37,605	0	37,605	1.64%	0
362.00	Station Equipment	46,674,852	2.13%	995,369	995,369	0	995,369	2.13%	0
362.70	Supervisory Equipment	919,386	2.72%	25,029	25,029	0	25,029	2.72%	0
364.00	Poles, Towers and Fixtures	91,889,278	3.64%	3,346,382	3,346,382	0	3,346,382	3.64%	0
365.00	Overhead Conductors and Devices	58,112,822	2.53%	1,469,596	1,469,596	0	1,469,596	2.53%	0
366.00	Underground Conduit	16,128,475	2.82%	454,428	454,428	0	454,428	2.82%	0

STATEMENT A
ROCKY MOUNTAIN POWER
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AT DECEMBER 31, 2011

Acct	Account Description	Plant Balance at 12/31/11	RMP Proposed		DPU Proposed					
			Accrual Rate	Annual Accrual	Annual Accrual	Reserve Variance Amortization	Total Annual Accrual	Accrual Rate	Difference from RMP Proposed	
A	B	C	D	E=C*D	F	G	H=F+G	I=H/C	J=H-E	
367.00	Underground Conductors and Devices	22,087,001	2.54%	559,946	559,946	0	559,946	2.54%	0	
368.00	Line Transformers	98,665,674	2.66%	2,621,417	2,621,417	0	2,621,417	2.66%	0	
369.10	Overhead Services	18,678,215	2.24%	418,674	418,674	0	418,674	2.24%	0	
369.20	Underground Services	32,674,705	2.59%	847,355	847,355	0	847,355	2.59%	0	
370.00	Meters	11,342,266	3.63%	411,775	411,775	0	411,775	3.63%	0	
371.00	Installations on Customer Premises	521,368	3.65%	19,048	19,048	0	19,048	3.65%	0	
373.00	Street Lighting and Signal Systems	3,992,506	2.67%	106,689	106,689	0	106,689	2.67%	0	
TOTAL WASHINGTON - DISTRIBUTION		404,227,933	2.80%	11,317,350	11,317,350	0	11,317,350	2.80%	0	
<u>WYOMING - DISTRIBUTION</u>										
360.20	Land Rights	4,393,310	1.77%	77,882	77,882	0	77,882	1.77%	0	
361.00	Structures and Improvements	9,446,273	1.73%	163,832	163,832	0	163,832	1.73%	0	
362.00	Station Equipment	121,468,248	1.89%	2,300,395	2,300,395	0	2,300,395	1.89%	0	
362.70	Supervisory Equipment	2,032,169	1.46%	29,630	29,630	0	29,630	1.46%	0	
364.00	Poles, Towers and Fixtures	120,934,819	3.76%	4,552,561	4,552,561	0	4,552,561	3.76%	0	
365.00	Overhead Conductors and Devices	95,210,833	2.33%	2,214,103	2,214,103	0	2,214,103	2.33%	0	
366.00	Underground Conduit	18,647,611	3.06%	570,260	570,260	0	570,260	3.06%	0	
367.00	Underground Conductors and Devices	49,408,747	2.96%	1,461,773	1,461,773	0	1,461,773	2.96%	0	
368.00	Line Transformers	97,151,040	2.97%	2,880,737	2,880,737	0	2,880,737	2.97%	0	
369.10	Overhead Services	16,139,464	1.97%	317,748	317,748	0	317,748	1.97%	0	
369.20	Underground Services	33,312,176	2.59%	863,178	863,178	0	863,178	2.59%	0	
370.00	Meters	14,069,839	3.80%	535,344	535,344	0	535,344	3.80%	0	
371.00	Installations on Customer Premises	931,426	4.39%	40,927	40,927	0	40,927	4.39%	0	
373.00	Street Lighting and Signal Systems	9,929,128	2.75%	273,021	273,021	0	273,021	2.75%	0	
TOTAL WYOMING - DISTRIBUTION		593,075,081	2.75%	16,281,391	16,281,391	0	16,281,391	2.75%	0	
<u>CALIFORNIA - DISTRIBUTION</u>										
360.20	Land Rights	957,955	1.14%	10,928	10,928	0	10,928	1.14%	0	
361.00	Structures and Improvements	4,045,361	1.85%	74,758	74,758	0	74,758	1.85%	0	
362.00	Station Equipment	21,982,704	2.39%	525,501	525,501	0	525,501	2.39%	0	
362.70	Supervisory Equipment	217,010	0.00%	0	0	0	0	0.00%	0	
364.00	Poles, Towers and Fixtures	56,507,876	3.49%	1,973,381	1,973,381	0	1,973,381	3.49%	0	
365.00	Overhead Conductors and Devices	32,535,099	2.49%	808,765	808,765	0	808,765	2.49%	0	
366.00	Underground Conduit	15,694,055	2.46%	385,339	385,339	0	385,339	2.46%	0	
367.00	Underground Conductors and Devices	17,026,967	2.49%	424,544	424,544	0	424,544	2.49%	0	
368.00	Line Transformers	48,077,564	2.30%	1,106,579	1,106,579	0	1,106,579	2.30%	0	

STATEMENT A
ROCKY MOUNTAIN POWER
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AT DECEMBER 31, 2011

Acct	Account Description	Plant Balance at 12/31/11	RMP Proposed		DPU Proposed				Difference from RMP Proposed
			Accrual Rate	Annual Accrual	Annual Accrual	Reserve Variance Amortization	Total Annual Accrual	Accrual Rate	
A	B	C	D	E=C*D	F	G	H=F+G	I=H/C	J=H-E
369.10	Overhead Services	8,587,694	2.27%	194,750	194,750	0	194,750	2.27%	0
369.20	Underground Services	14,558,190	2.23%	325,198	325,198	0	325,198	2.23%	0
370.00	Meters	3,901,132	3.00%	116,933	116,933	0	116,933	3.00%	0
371.00	Installations on Customer Premises	271,231	5.23%	14,173	14,173	0	14,173	5.23%	0
373.00	Street Lighting and Signal Systems	672,642	3.48%	23,386	23,386	0	23,386	3.48%	0
	TOTAL CALIFORNIA - DISTRIBUTION	225,035,481	2.66%	5,984,235	5,984,235	0	5,984,235	2.66%	0
	UTAH - DISTRIBUTION								
360.20	Land Rights	7,985,479	1.53%	122,259	132,217	(31,048)	101,169	1.27%	(21,090)
361.00	Structures and Improvements	44,279,567	1.58%	700,620	731,043	(107,107)	623,936	1.41%	(76,684)
362.00	Station Equipment	411,291,118	2.21%	9,087,074	9,106,585	(1,413,730)	7,692,854	1.87%	(1,394,220)
362.70	Supervisory Equipment	5,594,696	3.18%	177,772	208,562	(34,626)	173,936	3.11%	(3,836)
364.00	Poles, Towers and Fixtures	319,266,143	3.29%	10,494,307	8,632,680	(4,129,417)	4,503,263	1.41%	(5,991,044)
365.00	Overhead Conductors and Devices	209,693,254	2.53%	5,313,522	4,812,628	(1,991,626)	2,821,002	1.35%	(2,492,520)
366.00	Underground Conduit	169,200,101	2.36%	3,997,532	3,211,691	(1,468,135)	1,743,556	1.03%	(2,253,976)
367.00	Underground Conductors and Devices	467,447,485	2.32%	10,864,537	9,218,804	(3,788,875)	5,429,929	1.16%	(5,434,608)
368.00	Line Transformers	427,468,015	2.17%	9,281,386	8,713,552	(2,087,948)	6,625,604	1.55%	(2,655,782)
369.00	Services	224,795,047	2.14%	4,806,156	4,427,101	(1,310,072)	3,117,029	1.39%	(1,689,127)
370.00	Meters	73,237,990	3.06%	2,239,582	2,979,495	(393,379)	2,586,116	3.53%	346,534
371.00	Installations on Customer Premises	4,418,313	5.66%	250,217	262,524	(53,446)	209,078	4.73%	(41,139)
373.00	Street Lighting and Signal Systems	23,767,482	4.23%	1,004,478	1,104,305	(171,035)	933,271	3.93%	(71,207)
	TOTAL UTAH - DISTRIBUTION	2,388,444,688	2.44%	58,339,442	53,541,188	(16,980,444)	36,560,744	1.53%	(21,778,698)
	IDAHO - DISTRIBUTION								
360.20	Land Rights	1,085,196	1.64%	17,831	17,831	0	17,831	1.64%	0
361.00	Structures and Improvements	2,161,811	1.49%	32,124	32,124	0	32,124	1.49%	0
362.00	Station Equipment	28,289,569	1.69%	477,551	477,551	0	477,551	1.69%	0
362.70	Supervisory Equipment	388,613	2.09%	8,135	8,135	0	8,135	2.09%	0
364.00	Poles, Towers and Fixtures	68,677,211	3.11%	2,137,750	2,137,750	0	2,137,750	3.11%	0
365.00	Overhead Conductors and Devices	34,559,098	2.01%	694,203	694,203	0	694,203	2.01%	0
366.00	Underground Conduit	7,887,912	2.13%	168,342	168,342	0	168,342	2.13%	0
367.00	Underground Conductors and Devices	24,598,550	2.03%	499,529	499,529	0	499,529	2.03%	0
368.00	Line Transformers	69,825,543	2.02%	1,409,037	1,409,037	0	1,409,037	2.02%	0
369.00	Services	30,457,924	2.06%	627,289	627,289	0	627,289	2.06%	0
370.00	Meters	13,315,347	1.86%	247,989	247,989	0	247,989	1.86%	0
371.00	Installations on Customer Premises	169,110	4.81%	8,140	8,140	0	8,140	4.81%	0

STATEMENT A
ROCKY MOUNTAIN POWER
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Acct	Account Description	Plant Balance at 12/31/11	RMP Proposed		DPU Proposed				Difference from RMP Proposed	
			Accrual Rate	Annual Accrual	Annual Accrual	Reserve Variance Amortization	Total Annual Accrual	Accrual Rate		
A	B	C	D	E=C*D	F	G	H=F+G	I=H/C	J=H-E	
373.00	Street Lighting and Signal Systems	618,579	3.90%	24,131	24,131	0	24,131	3.90%	0	
	TOTAL IDAHO - DISTRIBUTION	282,034,463	2.25%	6,352,051	6,352,051	0	6,352,051	2.25%	0	
TOTAL DISTRIBUTION PLANT		5,639,593,821	2.52%	142,293,278	137,495,024	(16,980,444)	120,514,580	2.14%	(21,778,698)	
<u>GENERAL PLANT</u>										
<u>OREGON - GENERAL</u>										
390.00	Structures and Improvements	73,351,601	1.99%	1,459,003	1,459,003	0	1,459,003	1.99%	0	
392.01	Transportation Equipment - Light Trucks and Vans	11,309,408	7.33%	829,513	829,513	0	829,513	7.33%	0	
392.05	Transportation Equipment - Medium Trucks	10,847,610	5.48%	594,608	594,608	0	594,608	5.48%	0	
392.09	Transportation Equipment - Trailers	3,429,181	2.55%	87,313	87,313	0	87,313	2.55%	0	
396.03	Light Power Operated Equipment	7,861,989	9.10%	715,512	715,512	0	715,512	9.10%	0	
396.07	Heavy Power Operated Equipment	28,086,567	5.26%	1,477,834	1,477,834	0	1,477,834	5.26%	0	
	TOTAL OREGON - GENERAL	134,886,355	3.83%	5,163,783	5,163,783	0	5,163,783	3.83%	0	
<u>WASHINGTON - GENERAL</u>										
390.00	Structures and Improvements	11,089,628	2.49%	276,524	276,524	0	276,524	2.49%	0	
392.01	Transportation Equipment - Light Trucks and Vans	2,377,342	5.86%	139,383	139,383	0	139,383	5.86%	0	
392.05	Transportation Equipment - Medium Trucks	4,398,208	4.98%	219,217	219,217	0	219,217	4.98%	0	
392.09	Transportation Equipment - Trailers	793,736	2.37%	18,791	18,791	0	18,791	2.37%	0	
396.03	Light Power Operated Equipment	1,921,979	5.82%	111,789	111,789	0	111,789	5.82%	0	
396.07	Heavy Power Operated Equipment	6,701,183	5.72%	383,133	383,133	0	383,133	5.72%	0	
	TOTAL WASHINGTON - GENERAL	27,282,077	4.21%	1,148,837	1,148,837	0	1,148,837	4.21%	0	
<u>WYOMING - GENERAL</u>										
389.20	Land Rights	74,342	2.01%	1,495	1,495	0	1,495	2.01%	0	
390.00	Structures and Improvements	8,859,171	2.60%	230,423	230,423	0	230,423	2.60%	0	
392.01	Transportation Equipment - Light Trucks and Vans	5,061,709	7.30%	369,467	369,467	0	369,467	7.30%	0	
392.05	Transportation Equipment - Medium Trucks	5,939,355	6.15%	365,056	365,056	0	365,056	6.15%	0	
392.09	Transportation Equipment - Trailers	2,995,314	3.28%	98,249	98,249	0	98,249	3.28%	0	
396.03	Light Power Operated Equipment	3,567,731	9.73%	347,067	347,067	0	347,067	9.73%	0	
396.07	Heavy Power Operated Equipment	29,898,992	5.07%	1,516,237	1,516,237	0	1,516,237	5.07%	0	
	TOTAL WYOMING - GENERAL	56,396,614	5.19%	2,927,994	2,927,994	0	2,927,994	5.19%	0	

STATEMENT A
ROCKY MOUNTAIN POWER
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AT DECEMBER 31, 2011

Acct	Account Description	Plant Balance at 12/31/11	RMP Proposed		DPU Proposed				Difference from RMP Proposed	
			Accrual Rate	Annual Accrual	Annual Accrual	Reserve Variance Amortization	Total Annual Accrual	Accrual Rate		
A	B	C	D	E=C*D	F	G	H=F+G	I=H/C	J=H-E	
<u>CALIFORNIA - GENERAL</u>										
390.00	Structures and Improvements	2,954,073	1.73%	50,964	50,964	0	50,964	1.73%	0	
392.01	Transportation Equipment - Light Trucks and Vans	1,086,564	3.96%	43,057	43,057	0	43,057	3.96%	0	
392.05	Transportation Equipment - Medium Trucks	1,055,548	4.53%	47,773	47,773	0	47,773	4.53%	0	
392.09	Transportation Equipment - Trailers	461,951	2.31%	10,660	10,660	0	10,660	2.31%	0	
396.03	Light Power Operated Equipment	1,197,491	6.57%	78,718	78,718	0	78,718	6.57%	0	
396.07	Heavy Power Operated Equipment	3,402,266	4.92%	167,404	167,404	0	167,404	4.92%	0	
	TOTAL CALIFORNIA - GENERAL	10,157,894	3.92%	398,576	398,576	0	398,576	3.92%	0	
<u>UTAH - GENERAL</u>										
389.20	Land Rights	35,298	2.14%	754	784	(43)	741	2.10%	(13)	
390.00	Structures and Improvements	90,351,123	2.07%	1,869,964	1,897,755	(63,482)	1,834,273	2.03%	(35,691)	
392.01	Transportation Equipment - Light Trucks and Vans	15,782,372	7.06%	1,114,860	1,171,832	(18,744)	1,153,088	7.31%	38,228	
392.05	Transportation Equipment - Medium Trucks	21,495,246	5.43%	1,167,990	1,204,597	(19,984)	1,184,613	5.51%	16,623	
392.09	Transportation Equipment - Trailers	7,090,753	2.56%	181,561	186,494	(5,489)	181,004	2.55%	(557)	
392.30	Aircraft	3,076,269	3.49%	107,315	110,345	(1,054)	109,291	3.55%	1,976	
396.03	Light Power Operated Equipment	6,295,957	9.73%	612,489	621,351	(4,209)	617,142	9.80%	4,653	
396.07	Heavy Power Operated Equipment	50,520,185	5.94%	3,000,411	3,059,461	(32,282)	3,027,180	5.99%	26,769	
	TOTAL UTAH - GENERAL	194,647,202	4.14%	8,055,344	8,252,619	(145,288)	8,107,331	4.17%	51,987	
<u>IDAHO - GENERAL</u>										
389.20	Land Rights	4,868	1.77%	86	86	0	86	1.77%	0	
390.00	Structures and Improvements	12,179,348	1.88%	229,193	229,193	0	229,193	1.88%	0	
392.01	Transportation Equipment - Light Trucks and Vans	2,498,606	7.23%	180,600	180,600	0	180,600	7.23%	0	
392.05	Transportation Equipment - Medium Trucks	2,964,210	5.55%	164,420	164,420	0	164,420	5.55%	0	
392.09	Transportation Equipment - Trailers	978,961	2.69%	26,364	26,364	0	26,364	2.69%	0	
396.03	Light Power Operated Equipment	2,094,379	10.55%	220,935	220,935	0	220,935	10.55%	0	
396.07	Heavy Power Operated Equipment	6,986,610	4.13%	288,311	288,311	0	288,311	4.13%	0	
	TOTAL IDAHO - GENERAL	27,706,981	4.01%	1,109,909	1,109,909	0	1,109,909	4.01%	0	
<u>AZ. CO. MT. ETC. - GENERAL</u>										
390.00	Structures and Improvements	383,798	1.56%	6,001	6,001	0	6,001	1.56%	0	
392.01	Transportation Equipment - Light Trucks and Vans	581,852	3.04%	17,662	17,662	0	17,662	3.04%	0	
392.05	Transportation Equipment - Medium Trucks	292,980	2.36%	6,905	6,905	0	6,905	2.36%	0	
392.09	Transportation Equipment - Trailers	8,560	2.18%	187	187	0	187	2.18%	0	
396.07	Heavy Power Operated Equipment	2,448,698	2.20%	53,861	53,861	0	53,861	2.20%	0	

STATEMENT A
ROCKY MOUNTAIN POWER
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AT DECEMBER 31, 2011

Acct A	Account Description B	Plant Balance at 12/31/11 C	RMP Proposed		DPU Proposed				Difference from RMP Proposed J=H-E
			Accrual Rate D	Annual Accrual E=C*D	Annual Accrual F	Reserve Variance Amortization G	Total Annual Accrual H=F+G	Accrual Rate I=H/C	
TOTAL AZ, CO, MT, ETC. - GENERAL		3,715,888	2.28%	84,616	84,616	0	84,616	2.28%	0
TOTAL GENERAL PLANT		454,793,011	4.15%	18,889,059	19,086,334	(145,288)	18,941,046	4.16%	51,987
UTAH MINING									
399.30	Structures and Improvements	15,693,193	2.96%	464,224	700,765	(118,510)	582,256	3.71%	118,032
399.31	Structures and Improvements - Prep Plant	24,395,254	2.05%	499,652	564,820	(118,392)	446,428	1.83%	(53,224)
399.41	Surface Processing Equipment - Prep Plant	8,155,178	2.06%	167,625	189,016	(39,303)	149,714	1.84%	(17,911)
399.44	Surface Electric Power Facilities	3,424,575	6.59%	225,661	256,670	(15,730)	240,940	7.04%	15,279
399.45	Underground Equipment	102,791,247	7.54%	7,748,168	8,137,284	(925,028)	7,212,256	7.02%	(535,912)
399.46	Longwall Equipment	32,346,822	10.73%	3,470,118	3,070,413	(77,624)	2,992,790	9.25%	(477,328)
399.51	Vehicles	1,191,523	5.92%	70,560	80,854	(11,952)	68,902	5.78%	(1,658)
399.52	Heavy Construction Equipment	5,988,396	6.16%	369,171	284,451	(67,404)	217,047	3.62%	(152,124)
399.60	Miscellaneous Equipment	2,331,379	7.31%	170,359	177,544	(22,838)	154,706	6.64%	(15,653)
399.61	Computer Equipment	392,406	3.84%	15,064	39,474	(3,293)	36,181	9.22%	21,117
399.70	Mine Development	38,414,877	3.81%	1,464,917	1,947,110	(257,169)	1,689,941	4.40%	225,024
TOTAL UTAH MINING		235,124,849	6.24%	14,665,519	15,448,402	(1,657,242)	13,791,160	5.87%	(874,359)
TOTAL ELECTRIC PLANT		21,091,685,846	2.95%	621,595,031	590,851,972	(57,937,321)	532,914,650	2.53%	(88,680,381)

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

Sources:
Exhibit RMP (JJS-2)
RMP response to DPU 2.2

STATEMENT B
ROCKY MOUNTAIN POWER
COMPUTATION OF DEPRECIATION ACCRUAL RATES EXCLUDING IMPACT OF RESERVE VARIANCE AMORTIZATION
AT DECEMBER 31, 2011

Acct	Account Description	Original Cost	Future Net Salvage Percent	Future Net Salvage Costs	Theoretical Depreciation Reserve	Future Accruals	Remaining Life	Total		DPU Present Value COR Rate	Total Accrual Rate
								Annual Accrual	Accrual Rate		
A	B	C	D	E=C*-D	F	G=C+E-F	H	I = G/H	J = I/C	K	L=K+J
STEAM PRODUCTION PLANT											
<u>BLUNDELL</u>											
310.20	Land Rights	35,883,107	0%	0	16,050,242	19,832,865	26.0	762,802	2.13%		
311.00	Structures and Improvements	8,026,576	-5%	401,329	3,434,443	4,993,462	25.1	198,943	2.48%		
312.00	Boiler Plant Equipment	28,217,347	-4%	1,128,694	10,645,540	18,700,501	22.9	816,616	2.89%		
314.00	Turbogenerator Units	32,037,766	-6%	1,922,266	10,073,672	23,886,360	23.0	1,038,537	3.24%		
315.00	Accessory Electric Equipment	7,501,210	-3%	225,036	2,803,502	4,922,744	25.0	196,910	2.63%		
316.00	Miscellaneous Power Plant Equipment	1,241,262	-5%	62,063	379,204	924,121	20.8	44,429	3.58%		
	TOTAL BLUNDELL	112,907,268	-3%	3,739,388	43,386,603	73,260,053	24.0	3,058,237	2.71%		
<u>CARBON</u>											
311.00	Structures and Improvements	15,364,076	-6%	921,845	12,611,854	3,674,066	3.3	1,105,784	7.20%		
312.00	Boiler Plant Equipment	68,831,425	-6%	4,129,885	51,489,384	21,471,927	3.3	6,485,677	9.42%		
314.00	Turbogenerator Units	28,351,049	-6%	1,701,063	20,764,162	9,287,949	3.3	2,807,869	9.90%		
315.00	Accessory Electric Equipment	6,218,094	-6%	373,086	4,539,859	2,051,321	3.3	617,119	9.92%		
316.00	Miscellaneous Power Plant Equipment	809,546	-6%	48,573	440,201	417,917	3.3	128,199	15.84%		
	TOTAL CARBON	119,574,189	-6%	7,174,451	89,845,460	36,903,180	3.3	11,144,647	9.32%		
<u>CHOLLA</u>											
310.20	Land Rights	1,201,892	0%	0	121,932	1,079,960	31.0	34,837	2.90%		
311.00	Structures and Improvements	59,823,657	-7%	4,187,656	22,667,179	41,344,134	29.6	1,396,761	2.33%		
312.00	Boiler Plant Equipment	325,922,913	-6%	19,555,375	95,475,424	250,002,863	26.8	9,328,465	2.86%		
314.00	Turbogenerator Units	66,047,987	-8%	5,283,839	23,904,144	47,427,682	25.4	1,867,232	2.83%		
315.00	Accessory Electric Equipment	66,675,756	-5%	3,333,788	25,772,767	44,236,776	29.1	1,520,164	2.28%		
316.00	Miscellaneous Power Plant Equipment	4,155,951	-7%	290,917	1,445,602	3,001,266	22.7	132,214	3.18%		
	TOTAL CHOLLA	523,828,155	-6%	32,651,574	169,387,048	387,092,681	27.1	14,279,674	2.73%		
<u>COLSTRIP</u>											
311.00	Structures and Improvements	58,963,335	-8%	4,717,067	26,025,775	37,654,627	32.7	1,151,518	1.95%		
312.00	Boiler Plant Equipment	114,250,014	-7%	7,997,501	50,574,106	71,673,409	27.2	2,635,052	2.31%		
314.00	Turbogenerator Units	34,705,785	-9%	3,123,521	12,003,512	25,825,794	27.9	925,656	2.67%		
315.00	Accessory Electric Equipment	8,949,684	-6%	536,981	4,139,189	5,347,476	31.8	168,160	1.88%		
316.00	Miscellaneous Power Plant Equipment	2,203,473	-8%	176,278	830,794	1,548,957	24.1	64,272	2.92%		
	TOTAL COLSTRIP	219,072,292	-8%	16,551,347	93,573,376	142,050,264	28.7	4,944,657	2.26%		
<u>CRAIG</u>											
311.00	Structures and Improvements	36,736,994	-7%	2,571,590	19,300,632	20,007,952	27.3	732,388	1.99%		
312.00	Boiler Plant Equipment	93,178,559	-6%	5,590,714	39,719,707	59,049,566	24.3	2,433,696	2.61%		
314.00	Turbogenerator Units	26,345,535	-8%	2,107,643	9,209,368	19,243,810	24.5	786,952	2.99%		
315.00	Accessory Electric Equipment	16,876,688	-6%	1,012,601	9,133,455	8,755,834	26.6	329,076	1.95%		
316.00	Miscellaneous Power Plant Equipment	1,714,396	-7%	120,008	786,750	1,047,654	20.7	50,561	2.95%		
	TOTAL CRAIG	174,852,172	-7%	11,402,555	78,149,912	108,104,816	25.0	4,332,673	2.48%		
<u>DAVE JOHNSTON</u>											
310.20	Land Rights	99,970	0%	0	70,246	29,724	16.0	1,858	1.86%		
311.00	Structures and Improvements	138,592,968	-5%	6,929,648	36,748,770	108,773,846	15.8	6,884,421	4.97%		

STATEMENT B
ROCKY MOUNTAIN POWER
COMPUTATION OF DEPRECIATION ACCRUAL RATES EXCLUDING IMPACT OF RESERVE VARIANCE AMORTIZATION
AT DECEMBER 31, 2011

Acct	Account Description	Original Cost	Future Net Salvage Percent	Future Net Salvage Costs	Theoretical Depreciation Reserve	Future Accruals	Remaining Life	Total		DPU Present Value COR Rate	Total Accrual Rate
								Annual Accrual	Accrual Rate		
A	B	C	D	E=C*-D	F	G=C+E-F	H	I = G/H	J = I/C	K	L=K+J
310.20	Land Rights	281,111	0%	0	162,127	118,984	26.0	4,576	1.63%		
311.00	Structures and Improvements	140,256,251	-10%	14,025,625	79,399,795	74,882,081	24.7	3,031,663	2.16%		
312.00	Boiler Plant Equipment	675,358,590	-8%	54,028,687	267,439,013	461,948,264	22.8	20,260,889	3.00%		
314.00	Turbogenerator Units	175,249,866	-10%	17,524,987	63,086,723	129,688,130	22.7	5,713,133	3.26%		
315.00	Accessory Electric Equipment	58,882,347	-8%	4,710,588	32,296,855	31,296,080	24.3	1,287,905	2.19%		
316.00	Miscellaneous Power Plant Equipment	3,722,954	-9%	335,066	1,632,497	2,425,523	19.8	122,501	3.29%		
	TOTAL JIM BRIDGER	1,053,751,118	-9%	90,624,952	444,017,010	700,359,061	23.0	30,420,667	2.89%		
	NAUGHTON										
310.20	Land Rights	15,016	0%	0	10,951	4,065	18.0	226	1.50%		
311.00	Structures and Improvements	70,399,222	-7%	4,927,946	36,544,173	38,782,995	17.6	2,203,579	3.13%		
312.00	Boiler Plant Equipment	443,090,330	-6%	26,585,420	131,288,341	338,387,409	17.1	19,788,737	4.47%		
314.00	Turbogenerator Units	76,375,657	-7%	5,346,296	30,206,300	51,515,653	16.7	3,084,770	4.04%		
315.00	Accessory Electric Equipment	23,006,768	-6%	1,380,406	11,825,368	12,561,806	17.5	717,817	3.12%		
316.00	Miscellaneous Power Plant Equipment	2,011,397	-7%	140,798	635,375	1,516,820	15.5	97,859	4.87%		
	TOTAL NAUGHTON	614,898,390	-6%	38,380,865	210,510,508	442,768,747	17.1	25,892,989	4.21%		
	WYODAK										
310.20	Land Rights	164,797	0%	0	84,712	80,085	28.0	2,860	1.74%		
311.00	Structures and Improvements	51,317,577	-6%	3,079,055	25,946,008	28,450,624	26.5	1,073,608	2.09%		
312.00	Boiler Plant Equipment	300,866,077	-5%	15,043,304	83,181,671	232,727,710	24.9	9,346,494	3.11%		
314.00	Turbogenerator Units	64,048,524	-7%	4,483,397	20,251,527	48,280,394	24.2	1,995,058	3.11%		
315.00	Accessory Electric Equipment	28,129,327	-4%	1,125,173	11,100,138	18,154,363	26.5	685,070	2.44%		
316.00	Miscellaneous Power Plant Equipment	1,231,113	-6%	73,867	203,272	1,101,708	22.5	48,965	3.98%		
	TOTAL WYODAK	445,757,417	-5%	23,804,795	140,767,328	328,794,884	25.0	13,152,056	2.95%		
	TOTAL DEPRECIABLE STEAM PRODUCTION PLANT	6,274,413,604	-7%	424,963,646	2,307,738,293	4,391,638,957	20.7	212,297,026	3.38%		
310.30	Water Rights										
	Carbon	865,461									
	Dave Johnston	9,700,997									
	Gadsby	8,138									
	Hunter	24,271,831									
	Huntington	1,471,639									
	JimBridger	171,270									
	Naughton	691									
	Wyodak	13,497									
	Total Account 310.30 Water Rights	36,503,523									
	TOTAL STEAM PRODUCTION PLANT	6,310,917,128	-7%	424,963,646	2,307,738,293	4,391,638,957	20.7	212,297,026	3.36%		
	HYDRAULIC PRODUCTION PLANT										
	ASHTON/ST. ANTHONY										
330.20	Land Rights	28,700	0%	0	17,362	11,338	16.0	709	2.47%		
331.00	Structures and Improvements	1,179,469	-2%	23,589	658,961	544,097	15.7	34,656	2.94%		

STATEMENT B
ROCKY MOUNTAIN POWER
COMPUTATION OF DEPRECIATION ACCRUAL RATES EXCLUDING IMPACT OF RESERVE VARIANCE AMORTIZATION
AT DECEMBER 31, 2011

Acct	Account Description	Original Cost	Future Net Salvage Percent	Future Net Salvage Costs	Theoretical Depreciation Reserve	Future Accruals	Remaining Life	Total		DPU Present Value COR Rate	Total Accrual Rate
								Annual Accrual	Accrual Rate		
A	B	C	D	E=C*-D	F	G=C+E-F	H	I = G/H	J = I/C	K	L=K+J
332.00	Reservoirs, Dams and Waterways	14,951,743	-1%	149,517	3,194,703	11,906,558	15.9	748,840	5.01%		
333.00	Water Wheels, Turbines and Generators	2,448,998	-3%	73,470	1,417,514	1,104,954	15.5	71,287	2.91%		
334.00	Accessory Electric Equipment	1,385,150	-3%	41,554	741,922	684,782	14.8	46,269	3.34%		
335.00	Miscellaneous Power Plant Equipment	8,650	-1%	86	5,599	3,137	15.1	208	2.40%		
336.00	Roads, Railroads and Bridges	744	-5%	37	658	124	15.3	8	1.08%		
	TOTAL ASHTON/ST. ANTHONY	20,003,454	-1%	288,255	6,036,719	14,254,990	15.8	901,977	4.51%		
	BEAR RIVER										
330.20	Land Rights	5,879	0%	0	4,752	1,127	21.8	52	0.88%		
331.00	Structures and Improvements	4,674,163	-4%	186,967	2,178,445	2,682,684	21.2	126,542	2.71%		
332.00	Reservoirs, Dams and Waterways	25,220,204	-3%	756,606	11,402,402	14,574,408	21.4	681,047	2.70%		
333.00	Water Wheels, Turbines and Generators	10,723,402	-4%	428,936	4,059,101	7,093,237	21.1	336,172	3.13%		
334.00	Accessory Electric Equipment	4,114,781	-4%	164,591	1,494,245	2,785,127	19.9	139,956	3.40%		
335.00	Miscellaneous Power Plant Equipment	82,097	-2%	1,642	43,926	39,813	20.2	1,971	2.40%		
336.00	Roads, Railroads and Bridges	598,125	-3%	17,944	289,260	326,809	21.3	15,343	2.57%		
	TOTAL BEAR RIVER	45,418,651	-3%	1,556,686	19,472,131	27,503,206	21.1	1,301,083	2.86%		
	BEND										
331.00	Structures and Improvements	57,076	-1%	571	29,524	28,123	31.8	883	1.55%		
332.00	Reservoirs, Dams and Waterways	532,905	0%	0	85,525	447,380	33.9	13,207	2.48%		
333.00	Water Wheels, Turbines and Generators	97,110	-2%	1,942	48,614	50,439	29.6	1,706	1.76%		
334.00	Accessory Electric Equipment	627,584	-1%	6,276	242,126	391,735	28.6	13,686	2.18%		
335.00	Miscellaneous Power Plant Equipment	15,384	0%	0	3,524	11,860	31.2	380	2.47%		
336.00	Roads, Railroads and Bridges	174	-1%	2	118	58	31.0	2	1.07%		
	TOTAL BEND	1,330,234	-1%	8,791	409,431	929,594	31.1	29,864	2.25%		
	BIG FORK										
331.00	Structures and Improvements	606,391	-5%	30,320	153,677	483,034	40.2	12,016	1.98%		
332.00	Reservoirs, Dams and Waterways	4,696,999	-4%	187,880	1,222,016	3,662,863	40.6	90,218	1.92%		
333.00	Water Wheels, Turbines and Generators	1,495,501	-9%	134,595	384,183	1,245,913	39.1	31,865	2.13%		
334.00	Accessory Electric Equipment	300,515	-8%	24,041	87,224	237,332	34.8	6,820	2.27%		
336.00	Roads, Railroads and Bridges	232,133	-4%	9,285	26,170	215,248	40.3	5,341	2.30%		
	TOTAL BIG FORK	7,331,539	-5%	386,121	1,873,270	5,844,390	40.0	146,260	1.99%		
	CONDIT										
330.20	Land Rights	172	0%	0	172	0	0.0	0	0.00%		
330.40	Flood Rights	2,964	0%	0	2,964	(0)	0.0	0	0.00%		
331.00	Structures and Improvements	1,038,011	0%	0	1,038,012	(1)	0.0	0	0.00%		
332.00	Reservoirs, Dams and Waterways	76,393	0%	0	76,394	(1)	0.0	0	0.00%		
333.00	Water Wheels, Turbines and Generators	87,928	0%	0	87,927	1	0.0	0	0.00%		
334.00	Accessory Electric Equipment	132,519	0%	0	132,519	0	0.0	0	0.00%		
335.00	Miscellaneous Power Plant Equipment	3,588	0%	0	3,588	0	0.0	0	0.00%		
336.00	Roads, Railroads and Bridges	59,738	0%	0	59,739	(1)	0.0	0	0.00%		
	TOTAL CONDIT	1,401,314	0%	0	1,401,315	(1)		0	0.00%		
	CUTLER										
330.30	Water Rights	4,818	0%	0	4,173	645	13.1	49	1.02%		

STATEMENT B
ROCKY MOUNTAIN POWER
COMPUTATION OF DEPRECIATION ACCRUAL RATES EXCLUDING IMPACT OF RESERVE VARIANCE AMORTIZATION
AT DECEMBER 31, 2011

Acct	Account Description	Original Cost	Future Net Salvage Percent	Future Net Salvage Costs	Theoretical Depreciation Reserve	Future Accruals	Remaining Life	Total		DPU Present Value COR Rate	Total Accrual Rate
								Annual Accrual	Accrual Rate		
A	B	C	D	E=C*-D	F	G=C+E-F	H	I = G/H	J = I/C	K	L=K+J
330.40	Flood Rights	90,968	0%	0	75,100	15,868	13.0	1,221	1.34%		
331.00	Structures and Improvements	3,968,892	-1%	39,689	2,215,293	1,793,288	12.8	140,101	3.53%		
332.00	Reservoirs, Dams and Waterways	7,553,631	-1%	75,536	4,402,726	3,226,441	12.8	252,066	3.34%		
333.00	Water Wheels, Turbines and Generators	11,999,063	-1%	119,991	3,015,738	9,103,316	12.9	705,683	5.88%		
334.00	Accessory Electric Equipment	2,564,703	-2%	51,294	723,010	1,892,987	12.5	151,439	5.90%		
335.00	Miscellaneous Power Plant Equipment	12,554	-1%	126	8,358	4,322	12.4	349	2.78%		
336.00	Roads, Railroads and Bridges	572,059	-1%	5,721	367,489	210,291	12.8	16,429	2.87%		
	TOTAL CUTLER	26,766,689	-1%	292,356	10,811,887	16,247,158	12.8	1,267,336	4.73%		
	EAGLE POINT										
330.20	Land Rights	12,122	0%	0	9,645	2,477	0.0	0	0.00%		
331.00	Structures and Improvements	138,480	-1%	1,385	83,234	56,631	13.8	4,104	2.96%		
332.00	Reservoirs, Dams and Waterways	1,227,013	-1%	12,270	733,121	506,162	13.9	36,415	2.97%		
333.00	Water Wheels, Turbines and Generators	251,541	-4%	10,062	179,959	81,644	13.8	5,916	2.35%		
334.00	Accessory Electric Equipment	98,714	-3%	2,961	49,789	51,887	13.4	3,872	3.92%		
336.00	Roads, Railroads and Bridges	105,741	-1%	1,057	46,085	60,713	13.8	4,399	4.16%		
	TOTAL EAGLE POINT	1,833,611	-2%	27,735	1,101,833	759,514	13.9	54,706	2.98%		
	FOUNTAIN GREEN										
331.00	Structures and Improvements	35,550	0%	0	35,550	(0)	0.0	0	0.00%		
332.00	Reservoirs, Dams and Waterways	318,833	0%	0	318,832	1	0.0	0	0.00%		
333.00	Water Wheels, Turbines and Generators	92,199	0%	0	92,199	0	0.0	0	0.00%		
334.00	Accessory Electric Equipment	145,375	0%	0	145,374	1	0.0	0	0.00%		
336.00	Roads, Railroads and Bridges	1,261	0%	0	1,261	0	0.0	0	0.00%		
	TOTAL FOUNTAIN GREEN	593,217	0%	0	593,216	1	0	0	0.00%		
	GRANITE										
331.00	Structures and Improvements	534,781	-2%	10,696	145,723	399,753	18.6	21,492	4.02%		
332.00	Reservoirs, Dams and Waterways	3,769,782	-1%	37,698	1,441,841	2,365,639	18.8	125,832	3.34%		
333.00	Water Wheels, Turbines and Generators	720,702	-4%	28,828	398,895	350,635	18.2	19,266	2.67%		
334.00	Accessory Electric Equipment	210,625	-4%	8,425	98,830	120,220	17.4	6,909	3.28%		
335.00	Miscellaneous Power Plant Equipment	1,410	-2%	28	930	508	17.8	29	2.02%		
	TOTAL GRANITE	5,237,300	-2%	85,675	2,086,219	3,236,755	18.7	173,527	3.31%		
	KLAMATH RIVER										
330.20	Land Rights	638,993	0%	0	186,489	452,504	39.0	11,603	1.82%		
330.40	Flood Rights	252,510	0%	0	128,211	124,298	39.0	3,187	1.26%		
331.00	Structures and Improvements	902,611	-1%	9,026	290,143	621,495	36.8	16,890	1.87%		
332.00	Reservoirs, Dams and Waterways	11,773,874	-1%	117,739	5,639,591	6,252,022	36.6	170,598	1.45%		
333.00	Water Wheels, Turbines and Generators	284,203	-4%	11,368	124,946	170,625	24.3	7,010	2.47%		
334.00	Accessory Electric Equipment	850,585	-1%	8,506	215,844	643,247	32.1	20,038	2.36%		
335.00	Miscellaneous Power Plant Equipment	61,788	-1%	618	27,411	34,994	31.4	1,115	1.80%		
336.00	Roads, Railroads and Bridges	241,075	-1%	2,411	85,030	158,455	36.9	4,295	1.78%		
	TOTAL KLAMATH RIVER	15,005,639	-1%	149,667	6,697,665	8,457,641	36.0	234,735	1.56%		
	KLAMATH RIVER - ACCELERATED										
330.20	Land Rights	40,941	0%	0	37,437	3,504	8.0	438	1.07%		

STATEMENT B
ROCKY MOUNTAIN POWER
COMPUTATION OF DEPRECIATION ACCRUAL RATES EXCLUDING IMPACT OF RESERVE VARIANCE AMORTIZATION
AT DECEMBER 31, 2011

Acct	Account Description	Original Cost	Future Net Salvage Percent	Future Net Salvage Costs	Theoretical Depreciation Reserve	Future Accruals	Remaining Life	Total		DPU Present Value COR Rate	Total Accrual Rate
								Annual Accrual	Accrual Rate		
A	B	C	D	E=C*-D	F	G=C+E-F	H	I = G/H	J = I/C	K	L=K+J
330.40	Flood Rights	1,030	0%	0	942	88	8.0	11	1.06%		
331.00	Structures and Improvements	13,625,274	0%	0	7,462,637	6,162,637	8.0	770,330	5.65%		
332.00	Reservoirs, Dams and Waterways	33,571,693	0%	0	23,962,273	9,609,420	8.0	1,201,178	3.58%		
333.00	Water Wheels, Turbines and Generators	17,770,237	0%	0	10,779,015	6,991,222	8.0	873,903	4.92%		
334.00	Accessory Electric Equipment	15,513,216	0%	0	6,808,804	8,704,412	8.0	1,088,052	7.01%		
335.00	Miscellaneous Power Plant Equipment	169,254	0%	0	137,496	31,758	8.0	3,970	2.35%		
336.00	Roads, Railroads and Bridges	2,547,856	0%	0	1,660,664	887,192	8.0	110,899	4.35%		
	TOTAL KLAMATH RIVER ACCELERATED	83,239,501	0%	0	50,849,268	32,390,233	8.0	4,048,779	4.86%		
	LAST CHANCE										
331.00	Structures and Improvements	448,394	-1%	4,484	275,744	177,134	13.8	12,836	2.86%		
332.00	Reservoirs, Dams and Waterways	959,002	-1%	9,590	511,840	456,752	13.9	32,860	3.43%		
333.00	Water Wheels, Turbines and Generators	1,068,020	-3%	32,041	689,658	410,402	13.6	30,177	2.83%		
334.00	Accessory Electric Equipment	261,833	-2%	5,237	111,886	155,184	13.2	11,756	4.49%		
336.00	Roads, Railroads and Bridges	65,287	-1%	653	43,739	22,201	13.8	1,609	2.46%		
	TOTAL LAST CHANCE	2,802,536	-2%	52,004	1,632,867	1,221,673	13.7	89,237	3.18%		
	LIFTON										
330.20	Land Rights	20,759	0%	0	16,176	4,583	22.0	208	1.00%		
330.30	Water Rights	24,130	0%	0	18,425	5,705	22.0	259	1.07%		
331.00	Structures and Improvements	1,202,030	-4%	48,081	744,358	505,754	20.9	24,199	2.01%		
332.00	Reservoirs, Dams and Waterways	8,271,908	-3%	248,157	4,005,904	4,514,161	21.4	210,942	2.55%		
333.00	Water Wheels, Turbines and Generators	7,761,268	-2%	155,225	1,424,849	6,491,644	21.6	300,539	3.87%		
334.00	Accessory Electric Equipment	288,316	-4%	11,533	136,612	163,236	19.6	8,328	2.89%		
335.00	Miscellaneous Power Plant Equipment	2,910	-2%	58	1,683	1,285	20.2	64	2.19%		
336.00	Roads, Railroads and Bridges	186,957	-2%	3,739	51,133	139,563	21.5	6,491	3.47%		
	TOTAL LIFTON	17,758,278	-3%	466,794	6,399,140	11,825,932	21.5	551,031	3.10%		
	MERWIN										
330.20	Land Rights	300,510	0%	0	184,778	115,732	47.0	2,462	0.82%		
330.50	Fish/Wildlife	212,280	0%	0	132,781	79,499	47.0	1,691	0.80%		
331.00	Structures and Improvements	31,596,208	-5%	1,579,810	8,366,239	24,809,779	44.3	560,040	1.77%		
332.00	Reservoirs, Dams and Waterways	11,656,735	-9%	1,049,106	5,036,038	7,669,803	43.7	175,510	1.51%		
333.00	Water Wheels, Turbines and Generators	7,889,888	-17%	1,341,281	3,894,241	5,336,928	38.8	137,550	1.74%		
334.00	Accessory Electric Equipment	10,057,946	-8%	804,636	1,597,949	9,264,632	37.9	244,449	2.43%		
335.00	Miscellaneous Power Plant Equipment	158,875	-3%	4,766	27,803	135,838	40.0	3,396	2.14%		
336.00	Roads, Railroads and Bridges	2,148,089	-6%	128,885	583,242	1,693,732	44.2	38,320	1.78%		
	TOTAL MERWIN	64,020,530	-8%	4,908,485	19,823,071	49,105,943	42.2	1,163,419	1.82%		
	NORTH UMPQUA										
331.00	Structures and Improvements	23,122,317	-3%	693,670	7,548,416	16,267,570	26.2	620,900	2.69%		
332.00	Reservoirs, Dams and Waterways	117,865,347	-2%	2,357,307	38,577,538	81,645,116	26.4	3,092,618	2.62%		
333.00	Water Wheels, Turbines and Generators	24,053,734	-5%	1,202,687	6,246,984	19,009,436	25.9	733,955	3.05%		
334.00	Accessory Electric Equipment	15,764,745	-4%	630,590	2,829,321	13,566,014	24.3	558,272	3.54%		
335.00	Miscellaneous Power Plant Equipment	716,521	-2%	14,330	233,814	497,038	24.6	20,205	2.82%		
336.00	Roads, Railroads and Bridges	6,840,815	-3%	205,224	2,667,381	4,378,658	26.1	167,765	2.45%		
	TOTAL NORTH UMPQUA	188,363,479	-3%	5,103,808	58,103,454	135,363,833	26.1	5,193,714	2.76%		

STATEMENT B
ROCKY MOUNTAIN POWER
COMPUTATION OF DEPRECIATION ACCRUAL RATES EXCLUDING IMPACT OF RESERVE VARIANCE AMORTIZATION
AT DECEMBER 31, 2011

Acct	Account Description	Original Cost	Future Net Salvage Percent	Future Net Salvage Costs	Theoretical Depreciation Reserve	Future Accruals	Remaining Life	Total		DPU Present Value COR Rate	Total Accrual Rate
								Annual Accrual	Accrual Rate		
A	B	C	D	E=C*-D	F	G=C+E-F	H	I = G/H	J = I/C	K	L=K+J
<u>OLMSTED</u>											
331.00	Structures and Improvements	190,852	-1%	1,909	162,341	30,419	4.9	6,208	3.25%		
334.00	Accessory Electric Equipment	28,640	-1%	286	18,558	10,369	4.9	2,116	7.39%		
335.00	Miscellaneous Power Plant Equipment	3,274	0%	0	2,803	471	5.0	94	2.88%		
336.00	Roads, Railroads and Bridges	12,641	0%	0	7,074	5,567	5.0	1,113	8.81%		
	TOTAL OLMSTED	235,407	-1%	2,195	190,776	46,826	4.9	9,532	4.05%		
<u>PARIS</u>											
331.00	Structures and Improvements	115,992	0%	0	20,825	95,167	34.4	2,767	2.39%		
332.00	Reservoirs, Dams and Waterways	96,285	-1%	963	57,645	39,603	31.2	1,271	1.32%		
333.00	Water Wheels, Turbines and Generators	73,253	-1%	733	35,457	38,529	30.8	1,250	1.71%		
334.00	Accessory Electric Equipment	151,117	-1%	1,511	42,536	110,092	30.1	3,655	2.42%		
335.00	Miscellaneous Power Plant Equipment	417	0%	0	182	235	30.7	8	1.83%		
	TOTAL PARIS	437,064	-1%	3,207	156,646	283,625	31.7	8,950	2.05%		
<u>PIONEER</u>											
330.20	Land Rights	9,247	0%	0	7,929	1,318	19.1	69	0.75%		
330.30	Water Rights	110,806	0%	0	95,036	15,770	19.0	830	0.75%		
331.00	Structures and Improvements	514,442	-2%	10,289	220,667	304,064	18.6	16,348	3.18%		
332.00	Reservoirs, Dams and Waterways	8,118,726	-2%	162,375	4,194,361	4,086,740	18.7	218,542	2.69%		
333.00	Water Wheels, Turbines and Generators	1,598,921	-2%	31,978	425,022	1,205,877	18.7	64,485	4.03%		
334.00	Accessory Electric Equipment	543,405	-4%	21,736	243,645	321,496	17.4	18,477	3.40%		
335.00	Miscellaneous Power Plant Equipment	9,602	-1%	96	5,301	4,397	17.7	248	2.59%		
336.00	Roads, Railroads and Bridges	70,755	-1%	708	8,205	63,257	18.7	3,383	4.78%		
	TOTAL PIONEER	10,975,904	-2%	227,182	5,200,166	6,002,920	18.6	322,382	2.94%		
<u>PROSPECT # 1, 2 AND 4</u>											
330.20	Land Rights	3,712	0%	0	1,941	1,771	27.0	66	1.77%		
330.40	Flood Rights	3,167	0%	0	2,325	842	26.8	31	0.99%		
331.00	Structures and Improvements	3,310,521	-3%	99,316	1,221,105	2,188,732	26.1	83,859	2.53%		
332.00	Reservoirs, Dams and Waterways	26,162,164	-2%	523,243	7,153,691	19,531,716	26.5	737,046	2.82%		
333.00	Water Wheels, Turbines and Generators	3,898,862	-5%	194,943	1,071,988	3,021,817	25.9	116,672	2.99%		
334.00	Accessory Electric Equipment	2,177,999	-5%	108,900	671,266	1,615,633	23.9	67,600	3.10%		
335.00	Miscellaneous Power Plant Equipment	19,027	-2%	381	5,766	13,642	24.8	550	2.89%		
336.00	Roads, Railroads and Bridges	292,058	-3%	8,762	102,131	198,688	26.1	7,613	2.61%		
	TOTAL PROSPECT # 1, 2 AND 4	35,867,510	-3%	935,544	10,230,213	26,572,841	26.2	1,013,437	2.83%		
<u>PROSPECT #3</u>											
331.00	Structures and Improvements	333,845	-1%	3,338	119,716	217,467	35.1	6,199	1.86%		
332.00	Reservoirs, Dams and Waterways	4,227,699	-1%	42,277	1,558,237	2,711,739	35.5	76,404	1.81%		
333.00	Water Wheels, Turbines and Generators	1,808,819	-1%	18,088	565,885	1,261,022	34.2	36,895	2.04%		
334.00	Accessory Electric Equipment	477,082	-1%	4,771	145,044	336,809	30.5	11,057	2.32%		
335.00	Miscellaneous Power Plant Equipment	71,750	0%	0	23,858	47,892	32.1	1,492	2.08%		
336.00	Roads, Railroads and Bridges	59,360	-1%	594	30,681	29,273	34.3	853	1.44%		
	TOTAL PROSPECT #3	6,978,555	-1%	69,068	2,443,421	4,604,202	34.6	132,900	1.90%		

STATEMENT B
ROCKY MOUNTAIN POWER
COMPUTATION OF DEPRECIATION ACCRUAL RATES EXCLUDING IMPACT OF RESERVE VARIANCE AMORTIZATION
AT DECEMBER 31, 2011

Acct	Account Description	Original Cost	Future Net Salvage Percent	Future Net Salvage Costs	Theoretical Depreciation Reserve	Future Accruals	Remaining Life	Total		DPU Present Value COR Rate	Total Accrual Rate
								Annual Accrual	Accrual Rate		
A	B	C	D	E=C*-D	F	G=C+E-F	H	I = G/H	J = I/C	K	L=K+J
<u>SANTA CLARA</u>											
331.00	Structures and Improvements	179,623	-1%	1,796	61,936	119,483	36.7	3,254	1.81%		
332.00	Reservoirs, Dams and Waterways	1,139,631	-1%	11,396	413,406	737,621	37.0	19,943	1.75%		
333.00	Water Wheels, Turbines and Generators	464,355	-1%	4,644	163,772	305,226	35.1	8,705	1.87%		
334.00	Accessory Electric Equipment	692,175	-1%	6,922	189,599	509,498	32.0	15,943	2.30%		
335.00	Miscellaneous Power Plant Equipment	7,952	-1%	80	3,133	4,899	32.6	150	1.89%		
336.00	Roads, Railroads and Bridges	2,720	-2%	54	1,860	915	32.7	28	1.03%		
	TOTAL SANTA CLARA	2,486,456	-1%	24,892	833,706	1,677,643	34.9	48,024	1.93%		
<u>STAIRS</u>											
331.00	Structures and Improvements	181,021	-3%	5,431	99,185	87,267	18.5	4,717	2.61%		
332.00	Reservoirs, Dams and Waterways	741,497	-2%	14,830	264,956	491,371	18.7	26,277	3.54%		
333.00	Water Wheels, Turbines and Generators	518,171	-3%	15,545	267,597	266,119	18.4	14,463	2.79%		
334.00	Accessory Electric Equipment	178,031	-4%	7,121	88,636	96,517	17.3	5,579	3.13%		
336.00	Roads, Railroads and Bridges	5,509	-1%	55	139	5,425	18.7	290	5.27%		
	TOTAL STAIRS	1,624,230	-3%	42,982	720,513	946,699	18.4	51,326	3.16%		
<u>SWIFT</u>											
330.20	Land Rights	6,277,413	0%	0	3,333,665	2,943,748	47.0	62,633	1.00%		
330.50	Fish/Wildlife	97,228	0%	0	50,835	46,393	47.0	987	1.02%		
331.00	Structures and Improvements	31,933,471	-5%	1,596,674	2,937,204	30,592,941	44.7	684,406	2.14%		
332.00	Reservoirs, Dams and Waterways	42,715,637	-8%	3,417,251	21,330,618	24,802,270	43.0	576,797	1.35%		
333.00	Water Wheels, Turbines and Generators	11,938,274	-16%	1,910,124	5,758,691	8,089,707	38.6	209,578	1.76%		
334.00	Accessory Electric Equipment	4,434,336	-8%	354,747	892,967	3,896,116	37.4	104,174	2.35%		
335.00	Miscellaneous Power Plant Equipment	417,281	-5%	20,864	199,549	238,596	35.5	6,721	1.61%		
336.00	Roads, Railroads and Bridges	1,012,079	-5%	50,604	156,424	906,259	44.6	20,320	2.01%		
	TOTAL SWIFT	98,825,720	-7%	7,350,263	34,659,953	71,516,030	42.9	1,665,616	1.69%		
<u>VIVA NAUGHTON</u>											
331.00	Structures and Improvements	403,225	-3%	12,097	181,994	233,328	27.9	8,363	2.07%		
332.00	Reservoirs, Dams and Waterways	103,507	-2%	2,070	48,055	57,522	28.2	2,040	1.97%		
333.00	Water Wheels, Turbines and Generators	497,438	-7%	34,821	240,793	291,466	26.9	10,835	2.18%		
334.00	Accessory Electric Equipment	169,722	-6%	10,183	74,306	105,599	24.7	4,275	2.52%		
335.00	Miscellaneous Power Plant Equipment	20,594	-2%	412	9,182	11,824	26.0	455	2.21%		
	TOTAL VIVA NAUGHTON	1,194,486	-5%	59,583	554,330	699,739	26.9	25,968	2.17%		
<u>WALLOWA FALLS</u>											
331.00	Structures and Improvements	112,225	0%	0	40,518	71,707	33.4	2,146	1.91%		
332.00	Reservoirs, Dams and Waterways	909,448	0%	0	328,203	581,245	33.8	17,203	1.89%		
333.00	Water Wheels, Turbines and Generators	105,584	-1%	1,056	37,852	68,788	31.8	2,162	2.05%		
334.00	Accessory Electric Equipment	1,393,215	-1%	13,932	403,140	1,004,007	29.4	34,187	2.45%		
336.00	Roads, Railroads and Bridges	310,959	0%	0	95,656	215,302	33.6	6,409	2.06%		
	TOTAL WALLOWA FALLS	2,831,430	-1%	14,988	905,369	1,941,049	31.3	62,108	2.19%		
<u>WEBER</u>											
331.00	Structures and Improvements	368,303	-1%	3,683	158,729	213,257	35.8	5,950	1.62%		
332.00	Reservoirs, Dams and Waterways	1,358,944	-1%	13,589	630,834	741,700	35.8	20,722	1.52%		

STATEMENT B
ROCKY MOUNTAIN POWER
COMPUTATION OF DEPRECIATION ACCRUAL RATES EXCLUDING IMPACT OF RESERVE VARIANCE AMORTIZATION
AT DECEMBER 31, 2011

Acct	Account Description	Original Cost	Future Net Salvage Percent	Future Net Salvage Costs	Theoretical Depreciation Reserve	Future Accruals	Remaining Life	Total		DPU Present Value COR Rate	Total Accrual Rate
								Annual Accrual	Accrual Rate		
A	B	C	D	E=C*-D	F	G=C+E-F	H	I = G/H	J = I/C	K	L=K+J
333.00	Water Wheels, Turbines and Generators	904,665	-1%	9,047	347,356	566,356	34.6	16,365	1.81%		
334.00	Accessory Electric Equipment	253,738	-1%	2,537	38,682	217,593	33.0	6,589	2.60%		
335.00	Miscellaneous Power Plant Equipment	22,270	-1%	223	8,040	14,452	33.3	433	1.95%		
336.00	Roads, Railroads and Bridges	39,857	-1%	399	12,064	28,191	37.2	758	1.90%		
	TOTAL WEBER	2,947,777	-1%	29,478	1,195,705	1,781,549	35.1	50,817	1.72%		
YALE											
330.20	Land Rights	761,580	0%	0	417,331	344,249	47.0	7,324	0.96%		
331.00	Structures and Improvements	7,680,925	-7%	537,665	2,488,130	5,730,459	43.9	130,534	1.70%		
332.00	Reservoirs, Dams and Waterways	27,653,817	-10%	2,765,382	15,800,770	14,618,429	42.1	347,231	1.26%		
333.00	Water Wheels, Turbines and Generators	10,698,063	-15%	1,604,709	4,763,517	7,539,256	39.4	191,352	1.79%		
334.00	Accessory Electric Equipment	3,586,772	-9%	322,809	1,007,476	2,902,106	36.4	79,728	2.22%		
335.00	Miscellaneous Power Plant Equipment	546,859	-6%	32,812	281,970	297,700	34.3	8,679	1.59%		
336.00	Roads, Railroads and Bridges	1,439,462	-5%	71,973	344,629	1,166,807	44.3	26,339	1.83%		
	TOTAL YALE	52,367,478	-10%	5,335,350	25,103,823	32,599,005	41.2	791,188	1.51%		
HYDRO DECOMMISSIONING RESERVE											
	TOTAL HYDRAULIC PRODUCTION	697,877,989	-4%	27,421,107	269,486,107	455,812,990	23.6	19,337,917	2.77%		
OTHER PRODUCTION PLANT											
CHEHALIS											
341.00	Structures and Improvements	23,264,896	-4%	930,596	5,013,665	19,181,827	31.5	608,947	2.62%		
342.00	Fuel Holders, Producers and Accessories	1,597,346	-3%	47,920	351,659	1,293,607	28.7	45,073	2.82%		
343.00	Prime Movers	191,561,490	-5%	9,578,075	37,282,252	163,857,313	26.0	6,302,204	3.29%		
344.00	Generators	82,787,185	-5%	4,139,359	18,481,801	68,444,743	28.7	2,384,834	2.88%		
345.00	Accessory Electric Equipment	39,232,856	-4%	1,569,314	8,375,616	32,426,555	31.2	1,039,313	2.65%		
346.00	Miscellaneous Power Plant Equipment	3,239,886	-4%	129,595	704,128	2,665,353	30.7	86,819	2.68%		
	TOTAL CHEHALIS	341,683,658	-5%	16,394,860	70,209,121	287,869,397	27.5	10,467,191	3.06%		
CURRANT CREEK											
341.00	Structures and Improvements	44,110,651	-4%	1,764,426	7,276,429	38,598,648	33.5	1,152,198	2.61%		
342.00	Fuel Holders, Producers and Accessories	3,299,735	-3%	98,992	557,153	2,841,574	30.5	93,166	2.82%		
343.00	Prime Movers	183,388,912	-5%	9,169,446	26,160,531	166,397,827	27.6	6,028,907	3.29%		
344.00	Generators	75,958,926	-5%	3,797,946	11,931,642	67,825,230	30.7	2,209,291	2.91%		
345.00	Accessory Electric Equipment	42,401,825	-4%	1,696,073	6,653,072	37,444,826	33.2	1,127,856	2.66%		
346.00	Miscellaneous Power Plant Equipment	2,969,762	-4%	118,790	506,584	2,581,968	32.7	78,959	2.66%		
	TOTAL CURRANT CREEK	352,129,811	-5%	16,645,673	53,085,411	315,690,073	29.5	10,690,378	3.04%		
HERMISTON											
341.00	Structures and Improvements	12,844,996	-4%	513,800	4,882,844	8,475,952	24.6	344,551	2.68%		
342.00	Fuel Holders, Producers and Accessories	25,322	-3%	760	10,050	16,031	22.5	713	2.81%		
343.00	Prime Movers	107,253,897	-4%	4,290,156	35,395,586	76,148,467	20.9	3,643,467	3.40%		
344.00	Generators	40,074,380	-4%	1,602,975	15,491,595	26,185,760	22.6	1,158,662	2.89%		
345.00	Accessory Electric Equipment	9,115,253	-4%	364,610	3,606,540	5,873,323	24.3	241,701	2.65%		

STATEMENT B
ROCKY MOUNTAIN POWER
COMPUTATION OF DEPRECIATION ACCRUAL RATES EXCLUDING IMPACT OF RESERVE VARIANCE AMORTIZATION
AT DECEMBER 31, 2011

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								Annual Accrual	Accrual Rate		
A	B	C	D	E=C*-D	F	G=C+E-F	H	I = G/H	J = I/C	K	L=K+J
346.00	Miscellaneous Power Plant Equipment	497,343	-3%	14,920	198,717	313,546	23.9	13,119	2.64%		
	TOTAL HERMISTON	169,811,190	-4%	6,787,221	59,585,332	117,013,079	21.7	5,402,212	3.18%		
	<u>LAKE SIDE</u>										
341.00	Structures and Improvements	27,840,392	-5%	1,392,020	3,264,927	25,967,485	35.5	731,478	2.63%		
342.00	Fuel Holders, Producers and Accessories	3,502,124	-4%	140,085	414,665	3,227,544	32.4	99,616	2.84%		
343.00	Prime Movers	178,617,105	-5%	8,930,855	19,339,278	168,208,683	29.0	5,800,299	3.25%		
344.00	Generators	82,025,856	-5%	4,101,293	9,551,702	76,575,447	32.4	2,363,440	2.88%		
345.00	Accessory Electric Equipment	44,396,410	-5%	2,219,821	5,171,572	41,444,659	35.1	1,180,760	2.66%		
346.00	Miscellaneous Power Plant Equipment	3,151,909	-4%	126,076	374,412	2,903,574	34.6	83,918	2.66%		
	TOTAL LAKE SIDE	339,533,797	-5%	16,910,150	38,116,556	318,327,391	31.0	10,259,511	3.02%		
	<u>GADSBY PEAKERS - CT</u>										
341.00	Structures and Improvements	4,240,304	-2%	84,806	1,291,172	3,033,939	20.9	145,165	3.42%		
342.00	Fuel Holders, Producers and Accessories	2,284,126	-1%	22,841	698,243	1,608,724	19.8	81,249	3.56%		
343.00	Prime Movers	56,436,132	-2%	1,128,723	14,936,742	42,628,113	18.7	2,279,578	4.04%		
344.00	Generators	16,059,494	-2%	321,190	5,027,509	11,353,175	19.8	573,393	3.57%		
345.00	Accessory Electric Equipment	2,919,649	-2%	58,393	794,368	2,183,674	20.8	104,984	3.60%		
	TOTAL GADSBY PEAKER UNIT 4-6	81,939,705	-2%	1,615,953	22,748,034	60,807,624	19.1	3,184,368	3.89%		
	<u>LITTLE MOUNTAIN</u>										
341.00	Structures and Improvements	337,028	0%	0	360,621	(23,593)	0.0	0	0.00%		
343.00	Prime Movers	1,167,092	0%	0	1,248,789	(81,697)	0.0	0	0.00%		
345.00	Accessory Electric Equipment	215,728	0%	0	230,829	(15,101)	0.0	0	0.00%		
346.00	Miscellaneous Power Plant Equipment	11,813	0%	0	12,640	(827)	0.0	0	0.00%		
	TOTAL LITTLE MOUNTAIN	1,731,662	0%	0	1,852,879	(121,217)		0	0.00%		
	<u>DUNLAP - WIND</u>										
341.00	Structures and Improvements	7,639,582	-1%	76,396	357,097	7,358,881	27.1	271,545	3.55%		
343.00	Prime Movers	207,516,767	-1%	2,075,168	10,274,197	199,317,737	28.1	7,093,158	3.42%		
344.00	Generators	5,564,836	-1%	55,648	275,516	5,344,968	28.1	190,212	3.42%		
345.00	Accessory Electric Equipment	12,295,698	-1%	122,957	611,909	11,806,746	28.5	414,272	3.37%		
346.00	Miscellaneous Power Plant Equipment	149,131	0%	0	7,412	141,719	28.5	4,973	3.33%		
	TOTAL DUNLAP - WIND	233,166,013	-1%	2,330,169	11,526,131	223,970,051	28.1	7,974,160	3.42%		
	<u>FOOTE CREEK - WIND</u>										
341.00	Structures and Improvements	110,229	-1%	1,102	46,242	65,089	17.1	3,806	3.45%		
343.00	Prime Movers	31,931,759	-1%	319,318	13,712,601	18,538,475	17.5	1,059,341	3.32%		
344.00	Generators	1,612,116	-1%	16,121	696,137	932,100	17.5	53,263	3.30%		
345.00	Accessory Electric Equipment	2,859,206	-1%	28,592	1,242,157	1,645,641	17.6	93,502	3.27%		
	TOTAL FOOTE CREEK - WIND	36,513,309	-1%	365,133	15,697,137	21,181,305	17.5	1,209,913	3.31%		
	<u>GLENROCK - WIND</u>										
341.00	Structures and Improvements	9,292,453	-1%	92,925	849,570	8,535,808	25.3	337,384	3.63%		
343.00	Prime Movers	436,361,923	-1%	4,363,619	42,813,370	397,912,172	26.2	15,187,487	3.48%		
344.00	Generators	13,550,268	-1%	135,503	1,323,628	12,362,143	26.2	471,838	3.48%		
345.00	Accessory Electric Equipment	29,389,240	-1%	293,892	2,814,481	26,868,651	26.5	1,013,911	3.45%		

STATEMENT B
ROCKY MOUNTAIN POWER
COMPUTATION OF DEPRECIATION ACCRUAL RATES EXCLUDING IMPACT OF RESERVE VARIANCE AMORTIZATION
AT DECEMBER 31, 2011

Acct	Account Description	Original Cost	Future Net Salvage Percent	Future Net Salvage Costs	Theoretical Depreciation Reserve	Future Accruals	Remaining Life	Total		DPU Present Value COR Rate	Total Accrual Rate
								Annual Accrual	Accrual Rate		
A	B	C	D	E=C*-D	F	G=C+E-F	H	I = G/H	J = I/C	K	L=K+J
346.00	Miscellaneous Power Plant Equipment	1,157,160	0%	0	113,921	1,043,239	26.5	39,368	3.40%		
	TOTAL GLENROCK - WIND	489,751,043	-1%	4,885,939	47,914,970	446,722,012	26.2	17,049,988	3.48%		
	<u>GOODNOE HILLS - WIND</u>										
341.00	Structures and Improvements	5,437,881	-1%	54,379	606,181	4,886,079	25.3	193,126	3.55%		
343.00	Prime Movers	161,900,089	-1%	1,619,001	18,617,177	144,901,913	26.2	5,530,607	3.42%		
344.00	Generators	4,495,730	-1%	44,957	503,461	4,037,226	26.2	154,093	3.43%		
345.00	Accessory Electric Equipment	9,673,608	-1%	96,736	1,066,678	8,703,666	26.5	328,440	3.40%		
346.00	Miscellaneous Power Plant Equipment	172,301	0%	0	19,942	152,359	26.5	5,749	3.34%		
	TOTAL GOODNOE HILLS - WIND	181,679,609	-1%	1,815,073	20,813,439	162,681,243	26.2	6,212,015	3.42%		
	<u>HIGH PLAINS / MCFADDEN - WIND</u>										
341.00	Structures and Improvements	7,826,216	-1%	78,262	613,717	7,290,761	26.2	278,273	3.56%		
343.00	Prime Movers	245,354,431	-1%	2,453,544	20,348,551	227,459,425	27.2	8,362,479	3.41%		
344.00	Generators	6,957,137	-1%	69,571	577,244	6,449,465	27.2	237,113	3.41%		
345.00	Accessory Electric Equipment	14,747,043	-1%	147,470	1,221,484	13,673,030	27.5	497,201	3.37%		
346.00	Miscellaneous Power Plant Equipment	113,709	0%	0	9,406	104,303	27.5	3,793	3.34%		
	TOTAL HIGH PLAINS / MCFADDEN - WIND	274,998,536	-1%	2,748,848	22,770,402	254,976,983	27.2	9,378,859	3.41%		
	<u>LEANING JUMPER - WIND</u>										
341.00	Structures and Improvements	4,944,194	-1%	49,442	867,095	4,126,541	23.5	175,598	3.55%		
343.00	Prime Movers	155,200,732	-1%	1,552,007	27,943,353	128,809,386	24.3	5,300,798	3.42%		
344.00	Generators	5,450,980	-1%	54,510	955,136	4,550,354	24.3	187,257	3.44%		
345.00	Accessory Electric Equipment	9,073,183	-1%	90,732	1,600,284	7,563,631	24.5	308,720	3.40%		
346.00	Miscellaneous Power Plant Equipment	81,036	-1%	810	14,851	66,995	24.5	2,734	3.37%		
	TOTAL LEANING JUMPER - WIND	174,750,125	-1%	1,747,501	31,380,719	145,116,907	24.3	5,975,107	3.42%		
	<u>MARENGO - WIND</u>										
341.00	Structures and Improvements	10,204,780	-1%	102,048	1,352,437	8,954,390	24.4	366,983	3.60%		
343.00	Prime Movers	325,732,057	-1%	3,257,321	45,319,738	283,669,640	25.2	11,256,732	3.46%		
344.00	Generators	9,356,542	-1%	93,565	1,290,231	8,159,876	25.2	323,805	3.46%		
345.00	Accessory Electric Equipment	19,708,442	-1%	197,084	2,723,849	17,181,677	25.5	673,791	3.42%		
346.00	Miscellaneous Power Plant Equipment	337,119	-1%	3,371	45,500	294,990	25.5	11,568	3.43%		
	TOTAL MARENGO - WIND	365,338,939	-1%	3,653,389	50,731,755	318,260,574	25.2	12,632,879	3.46%		
	<u>SEVEN MILE HILL - WIND</u>										
341.00	Structures and Improvements	5,976,711	-1%	59,767	644,518	5,391,960	25.3	213,121	3.57%		
343.00	Prime Movers	214,736,152	-1%	2,147,362	24,859,689	192,023,824	26.2	7,329,154	3.41%		
344.00	Generators	6,597,544	-1%	65,975	765,905	5,897,614	26.2	225,100	3.41%		
345.00	Accessory Electric Equipment	13,215,081	-1%	132,151	1,510,300	11,836,932	26.5	446,677	3.38%		
346.00	Miscellaneous Power Plant Equipment	515,770	0%	0	57,172	458,598	26.5	17,306	3.36%		
	TOTAL SEVEN MILE HILL - WIND	241,041,258	-1%	2,405,255	27,837,584	215,608,929	26.2	8,231,357	3.41%		
	<u>SOLAR GENERATING</u>										
344.00	Generators - Atlantic City	5,546	0%	0	1,217	4,329	16.0	271	4.88%		
344.00	Generators - Canyon Lands	36,389	0%	0	31,064	5,325	0.0	0	0.00%		
344.00	Generators - Green River	55,087	0%	0	46,995	8,092	0.0	0	0.00%		

STATEMENT B
ROCKY MOUNTAIN POWER
COMPUTATION OF DEPRECIATION ACCRUAL RATES EXCLUDING IMPACT OF RESERVE VARIANCE AMORTIZATION
AT DECEMBER 31, 2011

Acct	Account Description	Original Cost	Future Net Salvage Percent	Future Net Salvage Costs	Theoretical Depreciation Reserve	Future Accruals	Remaining Life	Total		DPU Present Value COR Rate	Total Accrual Rate
								Annual Accrual	Accrual Rate		
A	B	C	D	E=C*-D	F	G=C+E-F	H	I = G/H	J = I/C	K	L=K+J
344.00	Generators - Oregon High Desert	56,322	0%	0	45,126	11,196	0.0	0	0.00%		
	TOTAL SOLAR GENERATING	153,344	0%	0	124,402	28,942	107.0	271	0.18%		
	<u>MOBILE GENERATORS</u>										
344.00	East Side Mobile Generator	839,680	-5%	41,984	101,920	779,744	44.2	17,641	2.10%		
344.00	West Side Mobile Generator	849,226	-5%	42,461	40,126	851,561	47.8	17,815	2.10%		
	TOTAL MOBILE GENERATORS	1,688,906	-5%	84,445	142,046	1,631,305	46.0	35,456	2.10%		
	TOTAL DEPRECIABLE OTHER PRODUCTION	3,285,910,905	-2%	78,389,609	474,535,918	2,889,764,596	26.6	108,703,664	3.31%		
340.30	Water Rights - Lakeside	14,529,040			0						
340.30	Water Rights - Currant Creek	2,891,146			0						
	TOTAL OTHER PRODUCTION	3,303,331,092	-2%	78,389,609	474,535,918	2,889,764,596	26.6	108,703,664	3.29%		
	TOTAL PRODUCTION PLANT	10,312,126,208	-5%	530,774,363	3,051,760,318	7,737,216,543	22.7	340,338,607	3.30%		
	<u>TRANSMISSION PLANT</u>										
350.20	Land Rights	139,234,364	0%	0	25,456,553	113,777,811	62.5	1,820,445	1.31%		
352.00	Structures and Improvements	147,332,555	0%	0	18,147,022	129,185,533	65.8	1,964,435	1.33%	0.02%	1.36%
353.00	Station Equipment	1,595,552,605	0%	0	251,377,464	1,344,175,141	49.7	27,043,264	1.69%	0.03%	1.72%
353.70	Supervisory Equipment	17,713,612	0%	0	7,549,358	10,164,254	14.4	707,639	3.99%		
354.00	Towers and Fixtures	984,782,939	0%	0	172,623,294	812,159,644	56.1	14,482,035	1.47%	0.04%	1.51%
355.00	Poles and Fixtures	646,422,318	0%	0	154,488,226	491,934,092	45.7	10,773,717	1.67%	0.26%	1.92%
356.00	Overhead Conductors and Devices	896,688,170	0%	0	260,570,403	636,117,767	42.6	14,944,805	1.67%	0.24%	1.91%
357.00	Underground Conduit	3,259,618	0%	0	540,664	2,718,954	54.2	50,148	1.54%		
358.00	Underground Conductors and Devices	7,475,095	0%	0	1,400,709	6,074,386	48.8	124,585	1.67%	0.03%	1.69%
359.00	Roads and Trails	11,586,681	0%	0	3,361,780	8,224,901	50.2	163,843	1.41%		
	TOTAL TRANSMISSION PLANT	4,450,047,957	0%	0	895,515,474	3,554,532,483	49.3	72,074,917	1.62%		
	<u>UTAH - DISTRIBUTION</u>										
360.20	Land Rights	7,985,479	0%	0	1,837,384	6,148,095	46.5	132,217	1.66%		
361.00	Structures and Improvements	44,279,567	0%	0	6,338,439	37,941,128	51.9	731,043	1.65%		
362.00	Station Equipment	411,291,118	0%	0	62,202,667	349,088,451	39.9	8,750,897	2.13%	0.09%	2.21%
362.70	Supervisory Equipment	5,594,696	0%	0	2,049,141	3,545,555	17.0	208,562	3.73%		
364.00	Poles, Towers and Fixtures	319,266,143	0%	0	65,613,772	253,652,371	39.7	6,385,347	2.00%	0.70%	2.70%
365.00	Overhead Conductors and Devices	209,693,254	0%	0	45,815,011	163,878,243	40.6	4,032,571	1.92%	0.37%	2.30%
366.00	Underground Conduit	169,200,101	0%	0	28,718,413	140,481,687	49.8	2,820,005	1.67%	0.23%	1.90%
367.00	Underground Conductors and Devices	467,447,485	0%	0	87,976,791	379,470,694	44.6	8,499,056	1.82%	0.15%	1.97%
368.00	Line Transformers	427,468,015	0%	0	71,395,628	356,072,388	41.6	8,549,393	2.00%	0.04%	2.04%
369.00	Services	224,795,047	0%	0	39,548,040	185,247,007	45.3	4,087,183	1.82%	0.15%	1.97%
370.00	Meters	73,237,990	0%	0	22,441,125	50,796,865	17.3	2,929,520	4.00%	0.07%	4.07%
371.00	Installations on Customer Premises	4,418,313	0%	0	1,366,855	3,051,458	17.3	176,750	4.00%	1.94%	5.94%
373.00	Street Lighting and Signal Systems	23,767,482	0%	0	7,089,863	16,677,619	17.5	950,708	4.00%	0.65%	4.65%
	TOTAL UTAH - DISTRIBUTION	2,388,444,688	0%	0	442,393,128	1,946,051,560	40.3	48,253,252	2.02%		

STATEMENT B
ROCKY MOUNTAIN POWER
COMPUTATION OF DEPRECIATION ACCRUAL RATES EXCLUDING IMPACT OF RESERVE VARIANCE AMORTIZATION
AT DECEMBER 31, 2011

Acct	Account Description	Original Cost	Future Net Salvage Percent	Future Net Salvage Costs	Theoretical Depreciation Reserve	Future Accruals	Remaining Life	Total		DPU Present Value COR Rate	Total Accrual Rate
								Annual Accrual	Accrual Rate		
A	B	C	D	E=C*-D	F	G=C+E-F	H	I = G/H	J = I/C	K	L=K+J
UTAH - GENERAL											
389.20	Land Rights	35,298	0%	0	17,422	17,876	22.8	784	2.22%		
390.00	Structures and Improvements	90,351,123	5%	(4,517,556)	25,484,947	60,348,620	31.8	1,897,755	2.10%		
392.01	Transportation Equipment - Light Trucks and Vans	15,782,372	10%	(1,578,237)	7,524,693	6,679,442	5.7	1,171,832	7.42%		
392.05	Transportation Equipment - Medium Trucks	21,495,246	10%	(2,149,525)	8,022,506	11,323,215	9.4	1,204,597	5.60%		
392.09	Transportation Equipment - Trailers	7,090,753	25%	(1,772,688)	2,203,623	3,114,442	16.7	186,494	2.63%		
392.30	Aircraft	3,076,269	64%	(1,968,812)	423,318	684,139	6.2	110,345	3.59%		
396.03	Light Power Operated Equipment	6,295,957	10%	(629,596)	1,689,716	3,976,645	6.4	621,351	9.87%		
396.07	Heavy Power Operated Equipment	50,520,185	15%	(7,578,028)	12,959,438	29,982,719	9.8	3,059,461	6.06%		
	TOTAL UTAH - GENERAL	194,647,202	10%	(20,194,442)	58,325,663	116,127,097	14.1	8,252,619	4.24%		
UTAH MINING											
399.30	Structures and Improvements	15,693,193	-1%	156,932	10,524,307	5,325,818	7.6	700,765	4.47%		
399.31	Structures and Improvements - Prep Plant	24,395,254	-7%	1,707,668	10,513,888	15,589,034	27.6	564,820	2.32%		
399.41	Surface Processing Equipment - Prep Plant	8,155,178	-7%	570,862	3,490,290	5,235,751	27.7	189,016	2.32%		
399.44	Surface Electric Power Facilities	3,424,575	0%	0	1,396,884	2,027,691	7.9	256,670	7.49%		
399.45	Underground Equipment	102,791,247	5%	(5,139,562)	39,497,254	58,154,431	7.1	8,137,284	7.92%		
399.46	Longwall Equipment	32,346,822	5%	(1,617,341)	3,560,829	27,168,653	8.8	3,070,413	9.49%		
399.51	Vehicles	1,191,523	5%	(59,576)	544,648	587,300	7.3	80,854	6.79%		
399.52	Heavy Construction Equipment	5,988,396	5%	(299,420)	1,895,948	3,793,028	13.3	284,451	4.75%		
399.60	Miscellaneous Equipment	2,331,379	1%	(23,314)	964,127	1,343,938	7.6	177,544	7.62%		
399.61	Computer Equipment	392,406	0%	0	273,905	118,500	3.0	39,474	10.06%		
399.70	Mine Development	38,414,877	0%	0	22,838,000	15,576,877	8.0	1,947,110	5.07%		
	TOTAL UTAH MINING	235,124,849	2%	(4,703,751)	95,500,079	134,921,019	8.7	15,448,402	6.57%		
TOTAL PRODUCTION PLANT, TRANSMISSION, UTAH-DISTRIBUTION, UTAH-GENERAL, AND UTAH MINING		17,580,390,905		505,876,170	4,543,494,662	13,488,848,702		484,367,797			

Sources:
Exhibit RMP (JJS-2)
RMP response to DPU 2.2

STATEMENT C
ROCKY MOUNTAIN POWER
CALCULATION OF NET SALVAGE

Acct	Account Description	Terminal Retirements					Interim Retirements			Total Retirements	Total Net Salvage	Net Salvage Percent
		Retirements	Pacificorp Share	Allocated Net Salvage	Net Salvage Percent	Retirements	Net Salvage Percent	Allocated Net Salvage				
A	B	C	D	E	F	G=-F/D	H	I	J=-H*I	K=C+H	L=F+J	M=-L/K
STEAM PRODUCTION PLANT												
<u>CARBON</u>												
311.00	Structures and Improvements	15,208,178		895,185	-6%		155,897	-30%	46,769	15,364,076	941,954	-6%
312.00	Boiler Plant Equipment	67,203,726		3,955,750	-6%		1,627,699	-10%	162,770	68,831,425	4,118,520	-6%
314.00	Turbogenerator Units	27,565,189		1,622,544	-6%		785,860	-15%	117,879	28,351,049	1,740,423	-6%
315.00	Accessory Electric Equipment	6,132,815		360,990	-6%		85,280	-10%	8,528	6,218,094	369,518	-6%
316.00	Miscellaneous Power Plant Equipment	773,525		45,531	-6%		36,021	-10%	3,602	809,546	49,133	-6%
	TOTAL CARBON	116,883,432	172	40	6,880,000	-6%	2,690,757	-13%	339,548	119,574,189	7,219,548	-6%

Sources:
Exhibit RMP (JJS-2)
RMP response to DPU 2.2

STATEMENT D
ROCKY MOUNTAIN POWER
SUMMARY OF DEPRECIATION RESERVE
AT DECEMBER 31, 2011

Acct	Account Description	Plant Balance at 12/31/11	RMP Allocated Book Reserve at 12/31/11	RMP Calculated Theoretical Reserve	DPU Calculated Theoretical Reserve	DPU Calculated Reserve Variance	Reserve Variance Amortization Period in Years	Reserve Variance Amortization
A	B	C	D	E	F	G=F-D	H	I=G/H
STEAM PRODUCTION PLANT								
<u>BLUNDELL</u>								
310.20	Land Rights	35,883,107	18,954,981	16,050,242	16,050,242	(2,904,739)	5	(580,948)
311.00	Structures and Improvements	8,026,576	4,056,001	3,434,443	3,434,443	(621,558)	5	(124,312)
312.00	Boiler Plant Equipment	28,217,347	12,572,148	10,645,540	10,645,540	(1,926,608)	5	(385,322)
314.00	Turbogenerator Units	32,037,766	11,896,784	10,073,672	10,073,672	(1,823,112)	5	(364,622)
315.00	Accessory Electric Equipment	7,501,210	3,310,874	2,803,502	2,803,502	(507,372)	5	(101,474)
316.00	Miscellaneous Power Plant Equipment	1,241,262	447,831	379,204	379,204	(68,627)	5	(13,725)
	TOTAL BLUNDELL	112,907,268	51,238,619	43,386,603	43,386,603	(7,852,016)		(1,570,403)
<u>CARBON</u>								
311.00	Structures and Improvements	15,364,076	9,043,571	17,606,420	12,611,854	3,568,283	5	713,657
312.00	Boiler Plant Equipment	68,831,425	36,934,687	71,906,067	51,489,384	14,554,697	5	2,910,939
314.00	Turbogenerator Units	28,351,049	14,895,098	28,998,430	20,764,162	5,869,064	5	1,173,813
315.00	Accessory Electric Equipment	6,218,094	3,254,763	6,336,515	4,539,859	1,285,096	5	257,019
316.00	Miscellaneous Power Plant Equipment	809,546	313,789	610,899	440,201	126,412	5	25,282
	TOTAL CARBON	119,574,189	64,441,908	125,458,331	89,845,460	25,403,552		5,080,710
<u>CHOLLA</u>								
310.20	Land Rights	1,201,892	121,464	121,932	121,932	468	5	94
311.00	Structures and Improvements	59,823,657	22,580,228	22,667,179	22,667,179	86,951	5	17,390
312.00	Boiler Plant Equipment	325,922,913	95,109,183	95,475,424	95,475,424	366,241	5	73,248
314.00	Turbogenerator Units	66,047,987	23,812,449	23,904,144	23,904,144	91,695	5	18,339
315.00	Accessory Electric Equipment	66,675,756	25,673,903	25,772,767	25,772,767	98,864	5	19,773
316.00	Miscellaneous Power Plant Equipment	4,155,951	1,440,057	1,445,602	1,445,602	5,545	5	1,109
	TOTAL CHOLLA	523,828,155	168,737,284	169,387,048	169,387,048	649,764		129,953
<u>COLSTRIP</u>								
311.00	Structures and Improvements	58,963,335	32,403,454	26,025,775	26,025,775	(6,377,679)	5	(1,275,536)
312.00	Boiler Plant Equipment	114,250,014	62,967,414	50,574,106	50,574,106	(12,393,308)	5	(2,478,662)
314.00	Turbogenerator Units	34,705,785	14,945,002	12,003,512	12,003,512	(2,941,490)	5	(588,298)
315.00	Accessory Electric Equipment	8,949,684	5,153,507	4,139,189	4,139,189	(1,014,318)	5	(202,864)
316.00	Miscellaneous Power Plant Equipment	2,203,473	1,034,382	830,794	830,794	(203,588)	5	(40,718)
	TOTAL COLSTRIP	219,072,292	116,503,759	93,573,376	93,573,376	(22,930,383)		(4,586,077)

STATEMENT D
ROCKY MOUNTAIN POWER
SUMMARY OF DEPRECIATION RESERVE
AT DECEMBER 31, 2011

Acct	Account Description	Plant Balance at 12/31/11	RMP Allocated Book Reserve at 12/31/11	RMP Calculated Theoretical Reserve	DPU Calculated Theoretical Reserve	DPU Calculated Reserve Variance	Reserve Variance Amortization Period in Years	Reserve Variance Amortization
A	B	C	D	E	F	G=F-D	H	I=G/H
<u>CRAIG</u>								
311.00	Structures and Improvements	36,736,994	21,837,142	21,417,832	19,300,632	(2,536,510)	5	(507,302)
312.00	Boiler Plant Equipment	93,178,559	45,033,353	44,168,636	39,719,707	(5,313,646)	5	(1,062,729)
314.00	Turbogenerator Units	26,345,535	10,376,414	10,177,169	9,209,368	(1,167,046)	5	(233,409)
315.00	Accessory Electric Equipment	16,876,688	10,257,023	10,060,071	9,133,455	(1,123,568)	5	(224,714)
316.00	Miscellaneous Power Plant Equipment	1,714,396	896,624	879,407	786,750	(109,874)	5	(21,975)
	TOTAL CRAIG	174,852,172	88,400,556	86,703,115	78,149,912	(10,250,644)		(2,050,129)
<u>DAVE JOHNSTON</u>								
310.20	Land Rights	99,970	63,605	70,246	70,246	6,641	5	1,328
311.00	Structures and Improvements	138,592,968	33,274,404	36,748,770	36,748,770	3,474,366	5	694,873
312.00	Boiler Plant Equipment	575,213,448	153,351,223	169,363,479	169,363,479	16,012,256	5	3,202,451
314.00	Turbogenerator Units	91,968,162	36,805,513	40,648,581	40,648,581	3,843,068	5	768,614
315.00	Accessory Electric Equipment	53,047,376	12,322,395	13,609,045	13,609,045	1,286,650	5	257,330
316.00	Miscellaneous Power Plant Equipment	8,457,617	1,742,727	1,924,695	1,924,695	181,968	5	36,394
	TOTAL DAVE JOHNSTON	867,379,542	237,559,867	262,364,816	262,364,816	24,804,949		4,960,990
<u>GADSBY</u>								
311.00	Structures and Improvements	15,268,515	15,723,548	11,588,765	9,121,962	(6,601,586)	5	(1,320,317)
312.00	Boiler Plant Equipment	37,464,586	38,411,429	28,310,469	22,327,239	(16,084,190)	5	(3,216,838)
314.00	Turbogenerator Units	18,863,811	19,218,312	14,164,519	11,467,255	(7,751,057)	5	(1,550,211)
315.00	Accessory Electric Equipment	7,862,654	6,383,412	4,704,782	3,744,239	(2,639,173)	5	(527,835)
316.00	Miscellaneous Power Plant Equipment	457,979	400,569	295,232	214,922	(185,647)	5	(37,129)
	TOTAL GADSBY	79,917,544	80,137,270	59,063,767	46,875,617	(33,261,653)		(6,652,331)
<u>HAYDEN</u>								
311.00	Structures and Improvements	17,564,005	4,268,155	3,882,047	3,882,047	(386,108)	5	(77,222)
312.00	Boiler Plant Equipment	52,104,183	28,185,580	25,635,842	25,635,842	(2,549,738)	5	(509,948)
314.00	Turbogenerator Units	7,979,216	4,140,125	3,765,599	3,765,599	(374,526)	5	(74,905)
315.00	Accessory Electric Equipment	2,532,418	1,839,935	1,673,490	1,673,490	(166,445)	5	(33,289)
316.00	Miscellaneous Power Plant Equipment	1,204,188	678,648	617,256	617,256	(61,392)	5	(12,278)
	TOTAL HAYDEN	81,384,010	39,112,443	35,574,234	35,574,234	(3,538,209)		(707,642)
<u>HUNTER</u>								
310.20	Land Rights	246,338	129,260	120,956	120,956	(8,304)	5	(1,661)
311.00	Structures and Improvements	206,941,130	112,578,914	105,346,764	105,346,764	(7,232,150)	5	(1,446,430)

STATEMENT D
ROCKY MOUNTAIN POWER
SUMMARY OF DEPRECIATION RESERVE
AT DECEMBER 31, 2011

Acct	Account Description	Plant Balance at 12/31/11	RMP Allocated Book Reserve at 12/31/11	RMP Calculated Theoretical Reserve	DPU Calculated Theoretical Reserve	DPU Calculated Reserve Variance	Reserve Variance Amortization Period in Years	Reserve Variance Amortization
A	B	C	D	E	F	G=F-D	H	I=G/H
312.00	Boiler Plant Equipment	632,231,547	236,747,622	221,538,786	221,538,786	(15,208,836)	5	(3,041,767)
314.00	Turbogenerator Units	189,228,621	57,761,424	54,050,789	54,050,789	(3,710,635)	5	(742,127)
315.00	Accessory Electric Equipment	98,505,362	52,502,381	49,129,590	49,129,590	(3,372,791)	5	(674,558)
316.00	Miscellaneous Power Plant Equipment	3,645,568	1,606,519	1,503,315	1,503,315	(103,204)	5	(20,641)
	TOTAL HUNTER	1,130,798,567	461,326,120	431,690,200	431,690,200	(29,635,920)		(5,927,184)
	HUNTINGTON							
311.00	Structures and Improvements	116,716,543	59,563,288	59,699,236	59,699,236	135,948	5	27,190
312.00	Boiler Plant Equipment	527,118,936	124,574,585	124,858,915	124,858,915	284,330	5	56,866
314.00	Turbogenerator Units	122,867,593	39,389,991	39,479,895	39,479,895	89,904	5	17,981
315.00	Accessory Electric Equipment	46,421,369	19,034,731	19,078,176	19,078,176	43,445	5	8,689
316.00	Miscellaneous Power Plant Equipment	2,717,959	821,110	822,984	822,984	1,874	5	375
	TOTAL HUNTINGTON	815,842,401	243,383,705	243,939,206	243,939,206	555,501		111,100
	JAMES RIVER							
311.00	Structures and Improvements	5,733,734	4,411,588	4,364,788	2,922,154	(1,489,434)	5	(297,887)
312.00	Boiler Plant Equipment	5,798,092	4,457,732	4,410,443	2,981,589	(1,476,143)	5	(295,229)
314.00	Turbogenerator Units	18,616,438	14,291,857	14,140,245	9,570,223	(4,721,634)	5	(944,327)
315.00	Accessory Electric Equipment	4,302,276	3,297,379	3,262,399	2,183,010	(1,114,369)	5	(222,874)
	TOTAL JAMES RIVER	34,450,540	26,458,556	26,177,875	17,656,975	(8,801,581)		(1,760,316)
	JIM BRIDGER							
310.20	Land Rights	281,111	177,737	162,127	162,127	(15,610)	5	(3,122)
311.00	Structures and Improvements	140,256,251	87,044,687	79,399,795	79,399,795	(7,644,892)	5	(1,528,978)
312.00	Boiler Plant Equipment	675,358,590	293,188,983	267,439,013	267,439,013	(25,749,970)	5	(5,149,994)
314.00	Turbogenerator Units	175,249,866	69,160,935	63,086,723	63,086,723	(6,074,212)	5	(1,214,842)
315.00	Accessory Electric Equipment	58,882,347	35,406,510	32,296,855	32,296,855	(3,109,655)	5	(621,931)
316.00	Miscellaneous Power Plant Equipment	3,722,954	1,789,680	1,632,497	1,632,497	(157,183)	5	(31,437)
	TOTAL JIM BRIDGER	1,053,751,118	486,768,532	444,017,010	444,017,010	(42,751,522)		(8,550,304)
	NAUGHTON							
310.20	Land Rights	15,016	11,039	10,951	10,951	(88)	5	(18)
311.00	Structures and Improvements	70,399,222	36,837,724	36,544,173	36,544,173	(293,551)	5	(58,710)
312.00	Boiler Plant Equipment	443,090,330	132,342,952	131,288,341	131,288,341	(1,054,611)	5	(210,922)
314.00	Turbogenerator Units	76,375,657	30,448,941	30,206,300	30,206,300	(242,641)	5	(48,528)
315.00	Accessory Electric Equipment	23,006,768	11,920,358	11,825,368	11,825,368	(94,990)	5	(18,998)

STATEMENT D
ROCKY MOUNTAIN POWER
SUMMARY OF DEPRECIATION RESERVE
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Acct	Account Description	Plant Balance at 12/31/11	RMP Allocated Book Reserve at 12/31/11	RMP Calculated Theoretical Reserve	DPU Calculated Theoretical Reserve	DPU Calculated Reserve Variance	Reserve Variance Amortization Period in Years	Reserve Variance Amortization
A	B	C	D	E	F	G=F-D	H	I=G/H
316.00	Miscellaneous Power Plant Equipment	2,011,397	640,479	635,375	635,375	(5,104)	5	(1,021)
	TOTAL NAUGHTON	614,898,390	212,201,493	210,510,508	210,510,508	(1,690,985)		(338,197)
	<u>WYODAK</u>							
310.20	Land Rights	164,797	87,054	84,712	84,712	(2,342)	5	(468)
311.00	Structures and Improvements	51,317,577	26,663,441	25,946,008	25,946,008	(717,433)	5	(143,487)
312.00	Boiler Plant Equipment	300,866,077	85,481,727	83,181,671	83,181,671	(2,300,056)	5	(460,011)
314.00	Turbogenerator Units	64,048,524	20,811,502	20,251,527	20,251,527	(559,975)	5	(111,995)
315.00	Accessory Electric Equipment	28,129,327	11,407,068	11,100,138	11,100,138	(306,930)	5	(61,386)
316.00	Miscellaneous Power Plant Equipment	1,231,113	208,893	203,272	203,272	(5,621)	5	(1,124)
	TOTAL WYODAK	445,757,417	144,659,685	140,767,328	140,767,328	(3,892,357)		(778,471)
	TOTAL DEPRECIABLE STEAM PRODUCTION F	6,274,413,604	2,420,929,797	2,372,613,417	2,307,738,293	(113,191,504)		(22,638,301)
310.30	Water Rights							
	Carbon	865,461	683,010					
	Dave Johnston	9,700,997	2,534,227					
	Gadsby	8,138	12,995					
	Hunter	24,271,831	10,839,179					
	Huntington	1,471,639	981,841					
	JimBridger	171,270	96,463					
	Naughton	691	631					
	Wyodak	13,497	7,722					
	Total Account 310.30 Water Rights	36,503,523	15,156,068	0	0			0
	TOTAL STEAM PRODUCTION PLANT	6,310,917,128	2,436,085,865	2,372,613,417	2,307,738,293	(128,347,572)		(22,638,301)
	HYDRAULIC PRODUCTION PLANT							
	<u>ASHTON/ST. ANTHONY</u>							
330.20	Land Rights	28,700	15,790	17,362	17,362	1,572	7	225
331.00	Structures and Improvements	1,179,469	599,314	658,961	658,961	59,647	7	8,521
332.00	Reservoirs, Dams and Waterways	14,951,743	2,905,527	3,194,703	3,194,703	289,176	7	41,311
333.00	Water Wheels, Turbines and Generators	2,448,998	1,289,204	1,417,514	1,417,514	128,310	7	18,330
334.00	Accessory Electric Equipment	1,385,150	674,765	741,922	741,922	67,157	7	9,594

STATEMENT D
ROCKY MOUNTAIN POWER
SUMMARY OF DEPRECIATION RESERVE
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Acct	Account Description	Plant Balance at 12/31/11	RMP Allocated Book Reserve at 12/31/11	RMP Calculated Theoretical Reserve	DPU Calculated Theoretical Reserve	DPU Calculated Reserve Variance	Reserve Variance Amortization Period in Years	Reserve Variance Amortization
A	B	C	D	E	F	G=F-D	H	I=G/H
335.00	Miscellaneous Power Plant Equipment	8,650	5,093	5,599	5,599	506	7	72
336.00	Roads, Railroads and Bridges	744	598	658	658	60	7	9
	TOTAL ASHTON/ST. ANTHONY	20,003,454	5,490,291	6,036,719	6,036,719	546,428		78,061
	<u>BEAR RIVER</u>							
330.20	Land Rights	5,879	4,113	4,752	4,752	639	7	91
331.00	Structures and Improvements	4,674,163	1,885,457	2,178,445	2,178,445	292,988	7	41,855
332.00	Reservoirs, Dams and Waterways	25,220,204	9,868,843	11,402,402	11,402,402	1,533,559	7	219,080
333.00	Water Wheels, Turbines and Generators	10,723,402	3,513,175	4,059,101	4,059,101	545,926	7	77,989
334.00	Accessory Electric Equipment	4,114,781	1,293,278	1,494,245	1,494,245	200,967	7	28,710
335.00	Miscellaneous Power Plant Equipment	82,097	38,018	43,926	43,926	5,908	7	844
336.00	Roads, Railroads and Bridges	598,125	250,356	289,260	289,260	38,904	7	5,558
	TOTAL BEAR RIVER	45,418,651	16,853,240	19,472,131	19,472,131	2,618,891		374,127
	<u>BEND</u>							
331.00	Structures and Improvements	57,076	53,749	48,736	29,524	(24,225)	7	(3,461)
332.00	Reservoirs, Dams and Waterways	532,905	253,003	229,407	85,525	(167,478)	7	(23,925)
333.00	Water Wheels, Turbines and Generators	97,110	79,690	72,258	48,614	(31,076)	7	(4,439)
334.00	Accessory Electric Equipment	627,584	566,062	513,264	242,126	(323,936)	7	(46,277)
335.00	Miscellaneous Power Plant Equipment	15,384	11,669	10,581	3,524	(8,145)	7	(1,164)
336.00	Roads, Railroads and Bridges	174	176	164	118	(58)	7	(8)
	TOTAL BEND	1,330,234	964,349	874,410	409,431	(554,918)		(79,274)
	<u>BIG FORK</u>							
331.00	Structures and Improvements	606,391	307,876	153,677	153,677	(154,199)	7	(22,028)
332.00	Reservoirs, Dams and Waterways	4,696,999	2,448,184	1,222,016	1,222,016	(1,226,168)	7	(175,167)
333.00	Water Wheels, Turbines and Generators	1,495,501	769,672	384,183	384,183	(385,489)	7	(55,070)
334.00	Accessory Electric Equipment	300,515	174,744	87,224	87,224	(87,520)	7	(12,503)
336.00	Roads, Railroads and Bridges	232,133	52,429	26,170	26,170	(26,259)	7	(3,751)
	TOTAL BIG FORK	7,331,539	3,752,905	1,873,270	1,873,270	(1,879,635)		(268,519)
	<u>CONDIT</u>							
330.20	Land Rights	172	172	172	172	0	7	0
330.40	Flood Rights	2,964	2,964	2,964	2,964	0	7	0
331.00	Structures and Improvements	1,038,011	1,012,852	1,038,012	1,038,012	25,160	7	3,594
332.00	Reservoirs, Dams and Waterways	76,393	76,393	76,394	76,394	1	7	0

STATEMENT D
ROCKY MOUNTAIN POWER
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Acct	Account Description	Plant Balance at 12/31/11	RMP Allocated Book Reserve at 12/31/11	RMP Calculated Theoretical Reserve	DPU Calculated Theoretical Reserve	DPU Calculated Reserve Variance	Reserve Variance Amortization Period in Years	Reserve Variance Amortization
A	B	C	D	E	F	G=F-D	H	I=G/H
333.00	Water Wheels, Turbines and Generators	87,928	76,631	87,927	87,927	11,296	7	1,614
334.00	Accessory Electric Equipment	132,519	132,519	132,519	132,519	0	7	0
335.00	Miscellaneous Power Plant Equipment	3,588	3,588	3,588	3,588	0	7	0
336.00	Roads, Railroads and Bridges	59,738	59,738	59,739	59,739	1	7	0
	TOTAL CONDIT	1,401,314	1,364,857	1,401,315	1,401,315	36,458		5,208
	<u>CUTLER</u>							
330.30	Water Rights	4,818	2,949	4,173	4,173	1,224	7	175
330.40	Flood Rights	90,968	53,064	75,100	75,100	22,036	7	3,148
331.00	Structures and Improvements	3,968,892	1,565,277	2,215,293	2,215,293	650,016	7	92,859
332.00	Reservoirs, Dams and Waterways	7,553,631	3,110,868	4,402,726	4,402,726	1,291,858	7	184,551
333.00	Water Wheels, Turbines and Generators	11,999,063	2,130,854	3,015,738	3,015,738	884,884	7	126,412
334.00	Accessory Electric Equipment	2,564,703	510,863	723,010	723,010	212,147	7	30,307
335.00	Miscellaneous Power Plant Equipment	12,554	5,906	8,358	8,358	2,452	7	350
336.00	Roads, Railroads and Bridges	572,059	259,659	367,489	367,489	107,830	7	15,404
	TOTAL CUTLER	26,766,689	7,639,440	10,811,887	10,811,887	3,172,447		453,207
	<u>EAGLE POINT</u>							
330.20	Land Rights	12,122	12,122	9,645	9,645	(2,477)	7	(354)
331.00	Structures and Improvements	138,480	115,570	83,234	83,234	(32,336)	7	(4,619)
332.00	Reservoirs, Dams and Waterways	1,227,013	1,017,939	733,121	733,121	(284,818)	7	(40,688)
333.00	Water Wheels, Turbines and Generators	251,541	249,873	179,959	179,959	(69,914)	7	(9,988)
334.00	Accessory Electric Equipment	98,714	69,132	49,789	49,789	(19,343)	7	(2,763)
336.00	Roads, Railroads and Bridges	105,741	63,989	46,085	46,085	(17,904)	7	(2,558)
	TOTAL EAGLE POINT	1,833,611	1,528,625	1,101,833	1,101,833	(426,792)		(60,970)
	<u>FOUNTAIN GREEN</u>							
331.00	Structures and Improvements	35,550	35,550	35,550	35,550	0	7	0
332.00	Reservoirs, Dams and Waterways	318,833	228,155	318,832	318,832	90,677	7	12,954
333.00	Water Wheels, Turbines and Generators	92,199	92,199	92,199	92,199	0	7	0
334.00	Accessory Electric Equipment	145,375	78,464	145,374	145,374	66,910	7	9,559
336.00	Roads, Railroads and Bridges	1,261	1,261	1,261	1,261	0	7	0
	TOTAL FOUNTAIN GREEN	593,217	435,629	593,216	593,216	157,587		22,512
	<u>GRANITE</u>							
331.00	Structures and Improvements	534,781	130,303	145,723	145,723	15,420	7	2,203

STATEMENT D
ROCKY MOUNTAIN POWER
SUMMARY OF DEPRECIATION RESERVE
AT DECEMBER 31, 2011

Acct	Account Description	Plant Balance at 12/31/11	RMP Allocated Book Reserve at 12/31/11	RMP Calculated Theoretical Reserve	DPU Calculated Theoretical Reserve	DPU Calculated Reserve Variance	Reserve Variance Amortization Period in Years	Reserve Variance Amortization
A	B	C	D	E	F	G=F-D	H	I=G/H
332.00	Reservoirs, Dams and Waterways	3,769,782	1,289,268	1,441,841	1,441,841	152,573	7	21,796
333.00	Water Wheels, Turbines and Generators	720,702	356,684	398,895	398,895	42,211	7	6,030
334.00	Accessory Electric Equipment	210,625	88,372	98,830	98,830	10,458	7	1,494
335.00	Miscellaneous Power Plant Equipment	1,410	832	930	930	98	7	14
	TOTAL GRANITE	5,237,300	1,865,459	2,086,219	2,086,219	220,760		31,537
	<u>KLAMATH RIVER</u>							
330.20	Land Rights	638,993	301,660	407,707	186,489	(115,171)	7	(16,453)
330.40	Flood Rights	252,510	152,481	206,085	128,211	(24,270)	7	(3,467)
331.00	Structures and Improvements	902,611	394,187	532,761	290,143	(104,044)	7	(14,863)
332.00	Reservoirs, Dams and Waterways	11,773,874	6,851,048	9,259,502	5,639,591	(1,211,457)	7	(173,065)
333.00	Water Wheels, Turbines and Generators	284,203	175,105	236,662	124,946	(50,159)	7	(7,166)
334.00	Accessory Electric Equipment	850,585	349,150	471,892	215,844	(133,306)	7	(19,044)
335.00	Miscellaneous Power Plant Equipment	61,788	32,488	43,909	27,411	(5,077)	7	(725)
336.00	Roads, Railroads and Bridges	241,075	112,137	151,559	85,030	(27,107)	7	(3,872)
	TOTAL KLAMATH RIVER	15,005,639	8,368,256	11,310,077	6,697,665	(1,670,591)		(238,656)
	<u>KLAMATH RIVER - ACCELERATED</u>							
330.20	Land Rights	40,941	23,079	37,437	37,437	14,358	7	2,051
330.40	Flood Rights	1,030	581	942	942	361	7	52
331.00	Structures and Improvements	13,625,274	4,600,629	7,462,637	7,462,637	2,862,008	7	408,858
332.00	Reservoirs, Dams and Waterways	33,571,693	14,772,461	23,962,273	23,962,273	9,189,812	7	1,312,830
333.00	Water Wheels, Turbines and Generators	17,770,237	6,645,137	10,779,015	10,779,015	4,133,878	7	590,554
334.00	Accessory Electric Equipment	15,513,216	4,197,548	6,808,804	6,808,804	2,611,256	7	373,037
335.00	Miscellaneous Power Plant Equipment	169,254	84,765	137,496	137,496	52,731	7	7,533
336.00	Roads, Railroads and Bridges	2,547,856	1,023,780	1,660,664	1,660,664	636,884	7	90,983
	TOTAL KLAMATH RIVER ACCELERATED	83,239,501	31,347,980	50,849,268	50,849,268	19,501,288		2,785,898
	<u>LAST CHANCE</u>							
331.00	Structures and Improvements	448,394	244,819	275,744	275,744	30,925	7	4,418
332.00	Reservoirs, Dams and Waterways	959,002	454,436	511,840	511,840	57,404	7	8,201
333.00	Water Wheels, Turbines and Generators	1,068,020	612,312	689,658	689,658	77,346	7	11,049
334.00	Accessory Electric Equipment	261,833	99,338	111,886	111,886	12,548	7	1,793
336.00	Roads, Railroads and Bridges	65,287	38,833	43,739	43,739	4,906	7	701
	TOTAL LAST CHANCE	2,802,536	1,449,738	1,632,867	1,632,867	183,129		26,161

STATEMENT D
ROCKY MOUNTAIN POWER
SUMMARY OF DEPRECIATION RESERVE
AT DECEMBER 31, 2011

Acct	Account Description	Plant Balance at 12/31/11	RMP Allocated Book Reserve at 12/31/11	RMP Calculated Theoretical Reserve	DPU Calculated Theoretical Reserve	DPU Calculated Reserve Variance	Reserve Variance Amortization Period in Years	Reserve Variance Amortization
A	B	C	D	E	F	G=F-D	H	I=G/H
<u>LIFTON</u>								
330.20	Land Rights	20,759	12,173	16,176	16,176	4,003	7	572
330.30	Water Rights	24,130	13,866	18,425	18,425	4,559	7	651
331.00	Structures and Improvements	1,202,030	560,157	744,358	744,358	184,201	7	26,314
332.00	Reservoirs, Dams and Waterways	8,271,908	3,014,592	4,005,904	4,005,904	991,312	7	141,616
333.00	Water Wheels, Turbines and Generators	7,761,268	1,072,252	1,424,849	1,424,849	352,597	7	50,371
334.00	Accessory Electric Equipment	288,316	102,806	136,612	136,612	33,806	7	4,829
335.00	Miscellaneous Power Plant Equipment	2,910	1,267	1,683	1,683	416	7	59
336.00	Roads, Railroads and Bridges	186,957	38,479	51,133	51,133	12,654	7	1,808
	TOTAL LIFTON	17,758,278	4,815,592	6,399,140	6,399,140	1,583,548		226,221
<u>MERWIN</u>								
330.20	Land Rights	300,510	227,732	184,778	184,778	(42,954)	7	(6,136)
330.50	Fish/Wildlife	212,280	163,648	132,781	132,781	(30,867)	7	(4,410)
331.00	Structures and Improvements	31,596,208	10,311,084	8,366,239	8,366,239	(1,944,845)	7	(277,835)
332.00	Reservoirs, Dams and Waterways	11,656,735	6,206,732	5,036,038	5,036,038	(1,170,694)	7	(167,242)
333.00	Water Wheels, Turbines and Generators	7,889,888	4,799,510	3,894,241	3,894,241	(905,269)	7	(129,324)
334.00	Accessory Electric Equipment	10,057,946	1,969,413	1,597,949	1,597,949	(371,464)	7	(53,066)
335.00	Miscellaneous Power Plant Equipment	158,875	34,266	27,803	27,803	(6,463)	7	(923)
336.00	Roads, Railroads and Bridges	2,148,089	718,825	583,242	583,242	(135,583)	7	(19,369)
	TOTAL MERWIN	64,020,530	24,431,210	19,823,071	19,823,071	(4,608,139)		(658,306)
<u>NORTH UMPQUA</u>								
331.00	Structures and Improvements	23,122,317	6,479,110	7,548,416	7,548,416	1,069,306	7	152,758
332.00	Reservoirs, Dams and Waterways	117,865,347	33,112,655	38,577,538	38,577,538	5,464,883	7	780,698
333.00	Water Wheels, Turbines and Generators	24,053,734	5,362,038	6,246,984	6,246,984	884,946	7	126,421
334.00	Accessory Electric Equipment	15,764,745	2,428,520	2,829,321	2,829,321	400,801	7	57,257
335.00	Miscellaneous Power Plant Equipment	716,521	200,692	233,814	233,814	33,122	7	4,732
336.00	Roads, Railroads and Bridges	6,840,815	2,289,521	2,667,381	2,667,381	377,860	7	53,980
	TOTAL NORTH UMPQUA	188,363,479	49,872,536	58,103,454	58,103,454	8,230,918		1,175,845
<u>OLMSTED</u>								
331.00	Structures and Improvements	190,852	149,454	162,341	162,341	12,887	7	1,841
334.00	Accessory Electric Equipment	28,640	17,085	18,558	18,558	1,473	7	210
335.00	Miscellaneous Power Plant Equipment	3,274	2,581	2,803	2,803	222	7	32
336.00	Roads, Railroads and Bridges	12,641	6,512	7,074	7,074	562	7	80

STATEMENT D
ROCKY MOUNTAIN POWER
SUMMARY OF DEPRECIATION RESERVE
AT DECEMBER 31, 2011

Acct	Account Description	Plant Balance at 12/31/11	RMP Allocated Book Reserve at 12/31/11	RMP Calculated Theoretical Reserve	DPU Calculated Theoretical Reserve	DPU Calculated Reserve Variance	Reserve Variance Amortization Period in Years	Reserve Variance Amortization
A	B	C	D	E	F	G=F-D	H	I=G/H
	TOTAL OLMSTED	235,407	175,632	190,776	190,776	15,144		2,163
	<u>PARIS</u>							
331.00	Structures and Improvements	115,992	55,262	48,915	20,825	(34,437)	7	(4,920)
332.00	Reservoirs, Dams and Waterways	96,285	95,825	84,820	57,645	(38,180)	7	(5,454)
333.00	Water Wheels, Turbines and Generators	73,253	68,094	60,274	35,457	(32,637)	7	(4,662)
334.00	Accessory Electric Equipment	151,117	103,434	91,555	42,536	(60,898)	7	(8,700)
335.00	Miscellaneous Power Plant Equipment	417	390	345	182	(208)	7	(30)
	TOTAL PARIS	437,064	323,005	285,909	156,646	(166,359)		(23,766)
	<u>PIONEER</u>							
330.20	Land Rights	9,247	7,357	7,929	7,929	572	7	82
330.30	Water Rights	110,806	88,175	95,036	95,036	6,861	7	980
331.00	Structures and Improvements	514,442	204,736	220,667	220,667	15,931	7	2,276
332.00	Reservoirs, Dams and Waterways	8,118,726	3,891,552	4,194,361	4,194,361	302,809	7	43,258
333.00	Water Wheels, Turbines and Generators	1,598,921	394,338	425,022	425,022	30,684	7	4,383
334.00	Accessory Electric Equipment	543,405	226,055	243,645	243,645	17,590	7	2,513
335.00	Miscellaneous Power Plant Equipment	9,602	4,918	5,301	5,301	383	7	55
336.00	Roads, Railroads and Bridges	70,755	7,613	8,205	8,205	592	7	85
	TOTAL PIONEER	10,975,904	4,824,744	5,200,166	5,200,166	375,422		53,632
	<u>PROSPECT # 1, 2 AND 4</u>							
330.20	Land Rights	3,712	1,659	1,941	1,941	282	7	40
330.40	Flood Rights	3,167	1,988	2,325	2,325	337	7	48
331.00	Structures and Improvements	3,310,521	1,043,997	1,221,105	1,221,105	177,108	7	25,301
332.00	Reservoirs, Dams and Waterways	26,162,164	6,116,126	7,153,691	7,153,691	1,037,565	7	148,224
333.00	Water Wheels, Turbines and Generators	3,898,862	916,508	1,071,988	1,071,988	155,480	7	22,211
334.00	Accessory Electric Equipment	2,177,999	573,906	671,266	671,266	97,360	7	13,909
335.00	Miscellaneous Power Plant Equipment	19,027	4,930	5,766	5,766	836	7	119
336.00	Roads, Railroads and Bridges	292,058	87,318	102,131	102,131	14,813	7	2,116
	TOTAL PROSPECT # 1, 2 AND 4	35,867,510	8,746,432	10,230,213	10,230,213	1,483,781		211,969
	<u>PROSPECT #3</u>							
331.00	Structures and Improvements	333,845	219,953	227,268	119,716	(100,237)	7	(14,320)
332.00	Reservoirs, Dams and Waterways	4,227,699	3,012,197	3,112,367	1,558,237	(1,453,960)	7	(207,709)
333.00	Water Wheels, Turbines and Generators	1,808,819	1,207,312	1,247,460	565,885	(641,427)	7	(91,632)

STATEMENT D
ROCKY MOUNTAIN POWER
SUMMARY OF DEPRECIATION RESERVE
AT DECEMBER 31, 2011

Acct	Account Description	Plant Balance at 12/31/11	RMP Allocated Book Reserve at 12/31/11	RMP Calculated Theoretical Reserve	DPU Calculated Theoretical Reserve	DPU Calculated Reserve Variance	Reserve Variance Amortization Period in Years	Reserve Variance Amortization
A	B	C	D	E	F	G=F-D	H	I=G/H
334.00	Accessory Electric Equipment	477,082	315,765	326,266	145,044	(170,721)	7	(24,389)
335.00	Miscellaneous Power Plant Equipment	71,750	50,472	52,150	23,858	(26,614)	7	(3,802)
336.00	Roads, Railroads and Bridges	59,360	46,897	48,457	30,681	(16,216)	7	(2,317)
	TOTAL PROSPECT #3	6,978,555	4,852,596	5,013,968	2,443,421	(2,409,175)		(344,168)
	<u>SANTA CLARA</u>							
331.00	Structures and Improvements	179,623	107,595	113,600	61,936	(45,659)	7	(6,523)
332.00	Reservoirs, Dams and Waterways	1,139,631	693,752	732,469	413,406	(280,346)	7	(40,049)
333.00	Water Wheels, Turbines and Generators	464,355	293,532	309,913	163,772	(129,760)	7	(18,537)
334.00	Accessory Electric Equipment	692,175	386,516	408,087	189,599	(196,917)	7	(28,131)
335.00	Miscellaneous Power Plant Equipment	7,952	5,558	5,868	3,133	(2,425)	7	(346)
336.00	Roads, Railroads and Bridges	2,720	2,341	2,472	1,860	(481)	7	(69)
	TOTAL SANTA CLARA	2,486,456	1,489,294	1,572,409	833,706	(655,588)		(93,655)
	<u>STAIRS</u>							
331.00	Structures and Improvements	181,021	107,359	99,185	99,185	(8,174)	7	(1,168)
332.00	Reservoirs, Dams and Waterways	741,497	286,792	264,956	264,956	(21,836)	7	(3,119)
333.00	Water Wheels, Turbines and Generators	518,171	289,650	267,597	267,597	(22,053)	7	(3,150)
334.00	Accessory Electric Equipment	178,031	95,941	88,636	88,636	(7,305)	7	(1,044)
336.00	Roads, Railroads and Bridges	5,509	150	139	139	(11)	7	(2)
	TOTAL STAIRS	1,624,230	779,892	720,513	720,513	(59,379)		(8,483)
	<u>SWIFT</u>							
330.20	Land Rights	6,277,413	3,726,097	3,333,665	3,333,665	(392,432)	7	(56,062)
330.50	Fish/Wildlife	97,228	56,819	50,835	50,835	(5,984)	7	(855)
331.00	Structures and Improvements	31,933,471	3,282,966	2,937,204	2,937,204	(345,762)	7	(49,395)
332.00	Reservoirs, Dams and Waterways	42,715,637	23,841,615	21,330,618	21,330,618	(2,510,997)	7	(358,714)
333.00	Water Wheels, Turbines and Generators	11,938,274	6,436,592	5,758,691	5,758,691	(677,901)	7	(96,843)
334.00	Accessory Electric Equipment	4,434,336	998,085	892,967	892,967	(105,118)	7	(15,017)
335.00	Miscellaneous Power Plant Equipment	417,281	223,040	199,549	199,549	(23,491)	7	(3,356)
336.00	Roads, Railroads and Bridges	1,012,079	174,838	156,424	156,424	(18,414)	7	(2,631)
	TOTAL SWIFT	98,825,720	38,740,052	34,659,953	34,659,953	(4,080,099)		(582,871)
	<u>VIVA NAUGHTON</u>							
331.00	Structures and Improvements	403,225	175,574	181,994	181,994	6,420	7	917
332.00	Reservoirs, Dams and Waterways	103,507	46,360	48,055	48,055	1,695	7	242

STATEMENT D
ROCKY MOUNTAIN POWER
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AT DECEMBER 31, 2011

Acct	Account Description	Plant Balance at 12/31/11	RMP Allocated Book Reserve at 12/31/11	RMP Calculated Theoretical Reserve	DPU Calculated Theoretical Reserve	DPU Calculated Reserve Variance	Reserve Variance Amortization Period in Years	Reserve Variance Amortization
A	B	C	D	E	F	G=F-D	H	I=G/H
333.00	Water Wheels, Turbines and Generators	497,438	232,298	240,793	240,793	8,495	7	1,214
334.00	Accessory Electric Equipment	169,722	71,684	74,306	74,306	2,622	7	375
335.00	Miscellaneous Power Plant Equipment	20,594	8,858	9,182	9,182	324	7	46
	TOTAL VIVA NAUGHTON	1,194,486	534,774	554,330	554,330	19,556		2,794
	<u>WALLOWA FALLS</u>							
331.00	Structures and Improvements	112,225	88,911	88,235	40,518	(48,393)	7	(6,913)
332.00	Reservoirs, Dams and Waterways	909,448	719,140	713,669	328,203	(390,937)	7	(55,848)
333.00	Water Wheels, Turbines and Generators	105,584	72,452	71,901	37,852	(34,600)	7	(4,943)
334.00	Accessory Electric Equipment	1,393,215	1,040,214	1,032,299	403,140	(637,074)	7	(91,011)
336.00	Roads, Railroads and Bridges	310,959	235,849	234,055	95,656	(140,193)	7	(20,028)
	TOTAL WALLOWA FALLS	2,831,430	2,156,566	2,140,159	905,369	(1,251,197)		(178,742)
	<u>WEBER</u>							
331.00	Structures and Improvements	368,303	258,763	275,638	158,729	(100,034)	7	(14,291)
332.00	Reservoirs, Dams and Waterways	1,358,944	931,858	992,629	630,834	(301,024)	7	(43,003)
333.00	Water Wheels, Turbines and Generators	904,665	592,171	630,790	347,356	(244,815)	7	(34,974)
334.00	Accessory Electric Equipment	253,738	71,575	76,243	38,682	(32,893)	7	(4,699)
335.00	Miscellaneous Power Plant Equipment	22,270	14,643	15,598	8,040	(6,603)	7	(943)
336.00	Roads, Railroads and Bridges	39,857	24,646	26,253	12,064	(12,582)	7	(1,797)
	TOTAL WEBER	2,947,777	1,893,656	2,017,151	1,195,705	(697,951)		(99,707)
	<u>YALE</u>							
330.20	Land Rights	761,580	464,848	417,331	417,331	(47,517)	7	(6,788)
331.00	Structures and Improvements	7,680,925	2,771,426	2,488,130	2,488,130	(283,296)	7	(40,471)
332.00	Reservoirs, Dams and Waterways	27,653,817	17,599,833	15,800,770	15,800,770	(1,799,063)	7	(257,009)
333.00	Water Wheels, Turbines and Generators	10,698,063	5,305,887	4,763,517	4,763,517	(542,370)	7	(77,481)
334.00	Accessory Electric Equipment	3,586,772	1,122,186	1,007,476	1,007,476	(114,710)	7	(16,387)
335.00	Miscellaneous Power Plant Equipment	546,859	314,075	281,970	281,970	(32,105)	7	(4,586)
336.00	Roads, Railroads and Bridges	1,439,462	383,868	344,629	344,629	(39,239)	7	(5,606)
	TOTAL YALE	52,367,478	27,962,123	25,103,823	25,103,823	(2,858,300)		(408,329)
	HYDRO DECOMMISSIONING RESERVE			(2,219,335)				
	TOTAL HYDRAULIC PRODUCTION	697,877,989	250,439,538	280,058,247	269,486,107	19,046,569		2,403,891

STATEMENT D
ROCKY MOUNTAIN POWER
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Acct	Account Description	Plant Balance at 12/31/11	RMP Allocated Book Reserve at 12/31/11	RMP Calculated Theoretical Reserve	DPU Calculated Theoretical Reserve	DPU Calculated Reserve Variance	Reserve Variance Amortization Period in Years	Reserve Variance Amortization
A	B	C	D	E	F	G=F-D	H	I=G/H
<u>OTHER PRODUCTION PLANT</u>								
<u>CHEHALIS</u>								
341.00	Structures and Improvements	23,264,896	4,770,678	5,013,665	5,013,665	242,987	15	16,199
342.00	Fuel Holders, Producers and Accessories	1,597,346	334,616	351,659	351,659	17,043	15	1,136
343.00	Prime Movers	191,561,490	35,475,369	37,282,252	37,282,252	1,806,883	15	120,459
344.00	Generators	82,787,185	17,586,081	18,481,801	18,481,801	895,720	15	59,715
345.00	Accessory Electric Equipment	39,232,856	7,969,692	8,375,616	8,375,616	405,924	15	27,062
346.00	Miscellaneous Power Plant Equipment	3,239,886	670,002	704,128	704,128	34,126	15	2,275
	TOTAL CHEHALIS	341,683,658	66,806,438	70,209,121	70,209,121	3,402,683		226,846
<u>CURRANT CREEK</u>								
341.00	Structures and Improvements	44,110,651	7,483,195	7,276,429	7,276,429	(206,766)	15	(13,784)
342.00	Fuel Holders, Producers and Accessories	3,299,735	572,985	557,153	557,153	(15,832)	15	(1,055)
343.00	Prime Movers	183,388,912	26,903,906	26,160,531	26,160,531	(743,375)	15	(49,558)
344.00	Generators	75,958,926	12,270,691	11,931,642	11,931,642	(339,049)	15	(22,603)
345.00	Accessory Electric Equipment	42,401,825	6,842,125	6,653,072	6,653,072	(189,053)	15	(12,604)
346.00	Miscellaneous Power Plant Equipment	2,969,762	520,979	506,584	506,584	(14,395)	15	(960)
	TOTAL CURRANT CREEK	352,129,811	54,593,881	53,085,411	53,085,411	(1,508,470)		(100,565)
<u>HERMISTON</u>								
341.00	Structures and Improvements	12,844,996	4,318,895	4,882,844	4,882,844	563,949	15	37,597
342.00	Fuel Holders, Producers and Accessories	25,322	8,889	10,050	10,050	1,161	15	77
343.00	Prime Movers	107,253,897	31,307,539	35,395,586	35,395,586	4,088,047	15	272,536
344.00	Generators	40,074,380	13,702,379	15,491,595	15,491,595	1,789,216	15	119,281
345.00	Accessory Electric Equipment	9,115,253	3,189,999	3,606,540	3,606,540	416,541	15	27,769
346.00	Miscellaneous Power Plant Equipment	497,343	175,766	198,717	198,717	22,951	15	1,530
	TOTAL HERMISTON	169,811,190	52,703,467	59,585,332	59,585,332	6,881,865		458,791
<u>LAKE SIDE</u>								
341.00	Structures and Improvements	27,840,392	1,796,212	3,264,927	3,264,927	1,468,715	15	97,914
342.00	Fuel Holders, Producers and Accessories	3,502,124	228,130	414,665	414,665	186,535	15	12,436
343.00	Prime Movers	178,617,105	10,639,577	19,339,278	19,339,278	8,699,701	15	579,980
344.00	Generators	82,025,856	5,254,905	9,551,702	9,551,702	4,296,797	15	286,453
345.00	Accessory Electric Equipment	44,396,410	2,845,160	5,171,572	5,171,572	2,326,412	15	155,094

STATEMENT D
ROCKY MOUNTAIN POWER
SUMMARY OF DEPRECIATION RESERVE
AT DECEMBER 31, 2011

Acct	Account Description	Plant Balance at 12/31/11	RMP Allocated Book Reserve at 12/31/11	RMP Calculated Theoretical Reserve	DPU Calculated Theoretical Reserve	DPU Calculated Reserve Variance	Reserve Variance Amortization Period in Years	Reserve Variance Amortization
A	B	C	D	E	F	G=F-D	H	I=G/H
346.00	Miscellaneous Power Plant Equipment	3,151,909	204,884	374,412	374,412	169,528	15	11,302
	TOTAL LAKE SIDE	339,533,797	20,968,868	38,116,556	38,116,556	17,147,688		1,143,179
	<u>GADSBY PEAKERS - CT</u>							
341.00	Structures and Improvements	4,240,304	1,311,326	1,291,172	1,291,172	(20,154)	15	(1,344)
342.00	Fuel Holders, Producers and Accessories	2,284,126	709,142	698,243	698,243	(10,899)	15	(727)
343.00	Prime Movers	56,436,132	15,169,888	14,936,742	14,936,742	(233,146)	15	(15,543)
344.00	Generators	16,059,494	5,105,983	5,027,509	5,027,509	(78,474)	15	(5,232)
345.00	Accessory Electric Equipment	2,919,649	806,767	794,368	794,368	(12,399)	15	(827)
	TOTAL GADSBY PEAKER UNIT 4-6	81,939,705	23,103,106	22,748,034	22,748,034	(355,072)		(23,671)
	<u>LITTLE MOUNTAIN</u>							
341.00	Structures and Improvements	337,028	360,620	360,621	360,621	1	15	0
343.00	Prime Movers	1,167,092	1,468,443	1,248,789	1,248,789	(219,654)	15	(14,644)
345.00	Accessory Electric Equipment	215,728	230,829	230,829	230,829	0	15	0
346.00	Miscellaneous Power Plant Equipment	11,813	12,640	12,640	12,640	0	15	0
	TOTAL LITTLE MOUNTAIN	1,731,662	2,072,532	1,852,879	1,852,879	(219,653)		(14,644)
	<u>DUNLAP - WIND</u>							
341.00	Structures and Improvements	7,639,582	410,022	357,097	357,097	(52,925)	15	(3,528)
343.00	Prime Movers	207,516,767	11,796,933	10,274,197	10,274,197	(1,522,736)	15	(101,516)
344.00	Generators	5,564,836	316,350	275,516	275,516	(40,834)	15	(2,722)
345.00	Accessory Electric Equipment	12,295,698	702,600	611,909	611,909	(90,691)	15	(6,046)
346.00	Miscellaneous Power Plant Equipment	149,131	8,511	7,412	7,412	(1,099)	15	(73)
	TOTAL DUNLAP - WIND	233,166,013	13,234,416	11,526,131	11,526,131	(1,708,285)		(113,886)
	<u>FOOTE CREEK - WIND</u>							
341.00	Structures and Improvements	110,229	53,096	46,242	46,242	(6,854)	15	(457)
343.00	Prime Movers	31,931,759	15,744,942	13,712,601	13,712,601	(2,032,341)	15	(135,489)
344.00	Generators	1,612,116	799,311	696,137	696,137	(103,174)	15	(6,878)
345.00	Accessory Electric Equipment	2,859,206	1,426,257	1,242,157	1,242,157	(184,100)	15	(12,273)
	TOTAL FOOTE CREEK - WIND	36,513,309	18,023,606	15,697,137	15,697,137	(2,326,469)		(155,098)
	<u>GLENROCK - WIND</u>							
341.00	Structures and Improvements	9,292,453	975,485	849,570	849,570	(125,915)	15	(8,394)
343.00	Prime Movers	436,361,923	49,158,727	42,813,370	42,813,370	(6,345,357)	15	(423,024)

STATEMENT D
ROCKY MOUNTAIN POWER
SUMMARY OF DEPRECIATION RESERVE
AT DECEMBER 31, 2011

Acct	Account Description	Plant Balance at 12/31/11	RMP Allocated Book Reserve at 12/31/11	RMP Calculated Theoretical Reserve	DPU Calculated Theoretical Reserve	DPU Calculated Reserve Variance	Reserve Variance Amortization Period in Years	Reserve Variance Amortization
A	B	C	D	E	F	G=F-D	H	I=G/H
344.00	Generators	13,550,268	1,519,803	1,323,628	1,323,628	(196,175)	15	(13,078)
345.00	Accessory Electric Equipment	29,389,240	3,231,614	2,814,481	2,814,481	(417,133)	15	(27,809)
346.00	Miscellaneous Power Plant Equipment	1,157,160	130,805	113,921	113,921	(16,884)	15	(1,126)
	TOTAL GLENROCK - WIND	489,751,043	55,016,434	47,914,970	47,914,970	(7,101,464)		(473,431)
	<u>GOODNOE HILLS - WIND</u>							
341.00	Structures and Improvements	5,437,881	696,023	606,181	606,181	(89,842)	15	(5,989)
343.00	Prime Movers	161,900,089	21,376,423	18,617,177	18,617,177	(2,759,246)	15	(183,950)
344.00	Generators	4,495,730	578,079	503,461	503,461	(74,618)	15	(4,975)
345.00	Accessory Electric Equipment	9,673,608	1,224,770	1,066,678	1,066,678	(158,092)	15	(10,539)
346.00	Miscellaneous Power Plant Equipment	172,301	22,898	19,942	19,942	(2,956)	15	(197)
	TOTAL GOODNOE HILLS - WIND	181,679,609	23,898,193	20,813,439	20,813,439	(3,084,754)		(205,650)
	<u>HIGH PLAINS / MCFADDEN - WIND</u>							
341.00	Structures and Improvements	7,826,216	704,676	613,717	613,717	(90,959)	15	(6,064)
343.00	Prime Movers	245,354,431	23,364,404	20,348,551	20,348,551	(3,015,853)	15	(201,057)
344.00	Generators	6,957,137	662,797	577,244	577,244	(85,553)	15	(5,704)
345.00	Accessory Electric Equipment	14,747,043	1,402,520	1,221,484	1,221,484	(181,036)	15	(12,069)
346.00	Miscellaneous Power Plant Equipment	113,709	10,800	9,406	9,406	(1,394)	15	(93)
	TOTAL HIGH PLAINS / MCFADDEN - WIND	274,998,536	26,145,197	22,770,402	22,770,402	(3,374,795)		(224,986)
	<u>LEANING JUMPER - WIND</u>							
341.00	Structures and Improvements	4,944,194	995,607	867,095	867,095	(128,512)	15	(8,567)
343.00	Prime Movers	155,200,732	32,084,829	27,943,353	27,943,353	(4,141,476)	15	(276,098)
344.00	Generators	5,450,980	1,096,696	955,136	955,136	(141,560)	15	(9,437)
345.00	Accessory Electric Equipment	9,073,183	1,837,461	1,600,284	1,600,284	(237,177)	15	(15,812)
346.00	Miscellaneous Power Plant Equipment	81,036	17,052	14,851	14,851	(2,201)	15	(147)
	TOTAL LEANING JUMPER - WIND	174,750,125	36,031,645	31,380,719	31,380,719	(4,650,926)		(310,062)
	<u>MARENGO - WIND</u>							
341.00	Structures and Improvements	10,204,780	1,552,881	1,352,437	1,352,437	(200,444)	15	(13,363)
343.00	Prime Movers	325,732,057	52,036,563	45,319,738	45,319,738	(6,716,825)	15	(447,788)
344.00	Generators	9,356,542	1,481,456	1,290,231	1,290,231	(191,225)	15	(12,748)
345.00	Accessory Electric Equipment	19,708,442	3,127,550	2,723,849	2,723,849	(403,701)	15	(26,913)
346.00	Miscellaneous Power Plant Equipment	337,119	52,243	45,500	45,500	(6,743)	15	(450)
	TOTAL MARENGO - WIND	365,338,939	58,250,693	50,731,755	50,731,755	(7,518,938)		(501,263)

STATEMENT D
ROCKY MOUNTAIN POWER
SUMMARY OF DEPRECIATION RESERVE
AT DECEMBER 31, 2011

Acct	Account Description	Plant Balance at 12/31/11	RMP Allocated Book Reserve at 12/31/11	RMP Calculated Theoretical Reserve	DPU Calculated Theoretical Reserve	DPU Calculated Reserve Variance	Reserve Variance Amortization Period in Years	Reserve Variance Amortization
A	B	C	D	E	F	G=F-D	H	I=G/H
<u>SEVEN MILE HILL - WIND</u>								
341.00	Structures and Improvements	5,976,711	740,042	644,518	644,518	(95,524)	15	(6,368)
343.00	Prime Movers	214,736,152	28,544,136	24,859,689	24,859,689	(3,684,447)	15	(245,630)
344.00	Generators	6,597,544	879,420	765,905	765,905	(113,515)	15	(7,568)
345.00	Accessory Electric Equipment	13,215,081	1,734,141	1,510,300	1,510,300	(223,841)	15	(14,923)
346.00	Miscellaneous Power Plant Equipment	515,770	65,645	57,172	57,172	(8,473)	15	(565)
	TOTAL SEVEN MILE HILL - WIND	241,041,258	31,963,384	27,837,584	27,837,584	(4,125,800)		(275,053)
<u>SOLAR GENERATING</u>								
344.00	Generators - Atlantic City	5,546	1,616	1,217	1,217	(399)	15	(27)
344.00	Generators - Canyon Lands	36,389	43,953	31,064	31,064	(12,889)	15	(859)
344.00	Generators - Green River	55,087	66,516	46,995	46,995	(19,521)	15	(1,301)
344.00	Generators - Oregon High Desert	56,322	60,789	45,126	45,126	(15,663)	15	(1,044)
	TOTAL SOLAR GENERATING	153,344	172,874	124,402	124,402	(48,472)		(3,231)
<u>MOBILE GENERATORS</u>								
344.00	East Side Mobile Generator	839,680	230,290	101,920	101,920	(128,370)	15	(8,558)
344.00	West Side Mobile Generator	849,226	108,199	40,126	40,126	(68,073)	15	(4,538)
	TOTAL MOBILE GENERATORS	1,688,906	338,489	142,046	142,046	(196,443)		(13,096)
	TOTAL DEPRECIABLE OTHER PRODUCTION	3,285,910,905	483,323,223	474,535,918	474,535,918	(8,787,305)		(585,820)
340.30	Water Rights - Lakeside	14,529,040	0					
340.30	Water Rights - Currant Creek	2,891,146	351					
	TOTAL OTHER PRODUCTION	3,303,331,092	483,323,574	474,535,918	474,535,918	(8,787,656)		(585,820)
	TOTAL PRODUCTION PLANT	10,312,126,208	3,169,848,977	3,127,207,582	3,051,760,318	(118,088,659)		(20,820,231)
<u>TRANSMISSION PLANT</u>								
350.20	Land Rights	139,234,364	28,994,325	25,456,553	25,456,553	(3,537,772)	15	(235,851)
352.00	Structures and Improvements	147,332,555	22,740,260	19,965,584	18,469,877	(4,270,383)	15	(284,692)
353.00	Station Equipment	1,595,552,605	309,282,881	271,545,418	254,827,489	(54,455,392)	15	(3,630,359)
353.70	Supervisory Equipment	17,713,612	10,104,856	8,871,902	7,549,358	(2,555,498)	15	(170,367)

STATEMENT D
ROCKY MOUNTAIN POWER
SUMMARY OF DEPRECIATION RESERVE
AT DECEMBER 31, 2011

Acct	Account Description	Plant Balance at 12/31/11	RMP Allocated Book Reserve at 12/31/11	RMP Calculated Theoretical Reserve	DPU Calculated Theoretical Reserve	DPU Calculated Reserve Variance	Reserve Variance Amortization Period in Years	Reserve Variance Amortization	
A	B	C	D	E	F	G=F-D	H	I=G/H	
354.00	Towers and Fixtures	984,782,939	216,288,971	189,898,254	177,017,774	(39,271,197)	15	(2,618,080)	
355.00	Poles and Fixtures	646,422,318	246,362,229	216,302,093	173,649,420	(72,712,809)	15	(4,847,521)	
356.00	Overhead Conductors and Devices	896,688,170	385,839,730	338,761,107	288,475,896	(97,363,834)	15	(6,490,922)	
357.00	Underground Conduit	3,259,618	664,050	583,025	540,664	(123,386)	15	(8,226)	
358.00	Underground Conductors and Devices	7,475,095	1,675,031	1,470,650	1,420,746	(254,285)	15	(16,952)	
359.00	Roads and Trails	11,586,681	3,828,976	3,361,780	3,361,780	(467,196)	15	(31,146)	
	TOTAL TRANSMISSION PLANT	4,450,047,957	1,225,781,309	1,076,216,366	950,769,558	(275,011,751)		(18,334,117)	
UTAH - DISTRIBUTION									
360.20	Land Rights	7,985,479	2,303,105	1,837,384	1,837,384	(465,721)	15	(31,048)	
361.00	Structures and Improvements	44,279,567	7,945,042	6,338,439	6,338,439	(1,606,603)	15	(107,107)	
362.00	Station Equipment	411,291,118	85,772,075	68,427,714	64,566,118	(21,205,957)	15	(1,413,730)	
362.70	Supervisory Equipment	5,594,696	2,568,536	2,049,141	2,049,141	(519,395)	15	(34,626)	
364.00	Poles, Towers and Fixtures	319,266,143	148,074,576	118,131,743	86,133,328	(61,941,248)	15	(4,129,417)	
365.00	Overhead Conductors and Devices	209,693,254	83,277,577	66,437,639	53,403,180	(29,874,397)	15	(1,991,626)	
366.00	Underground Conduit	169,200,101	54,002,188	43,082,160	31,980,164	(22,022,024)	15	(1,468,135)	
367.00	Underground Conductors and Devices	467,447,485	150,872,077	120,363,548	94,038,952	(56,833,125)	15	(3,788,875)	
368.00	Line Transformers	427,468,015	103,940,801	82,922,459	72,621,587	(31,319,214)	15	(2,087,948)	
369.00	Services	224,795,047	61,965,242	49,434,969	42,314,157	(19,651,085)	15	(1,310,072)	
370.00	Meters	73,237,990	28,704,701	22,900,193	22,804,010	(5,900,691)	15	(393,379)	
371.00	Installations on Customer Premises	4,418,313	2,742,405	2,187,851	1,940,722	(801,683)	15	(53,446)	
373.00	Street Lighting and Signal Systems	23,767,482	10,666,812	8,509,827	8,101,294	(2,565,518)	15	(171,035)	
	TOTAL UTAH - DISTRIBUTION	2,388,444,688	742,835,137	592,623,067	488,128,475	(254,706,662)		(16,980,444)	
UTAH - GENERAL									
389.20	Land Rights	35,298	18,073	17,422	17,422	(651)	15	(43)	
390.00	Structures and Improvements	90,351,123	26,437,183	25,484,947	25,484,947	(952,236)	15	(63,482)	
392.01	Transportation Equipment - Light Trucks and Vans	15,782,372	7,805,851	7,524,693	7,524,693	(281,158)	15	(18,744)	
392.05	Transportation Equipment - Medium Trucks	21,495,246	8,322,264	8,022,506	8,022,506	(299,758)	15	(19,984)	
392.09	Transportation Equipment - Trailers	7,090,753	2,285,961	2,203,623	2,203,623	(82,338)	15	(5,489)	
392.30	Aircraft	3,076,269	439,135	423,318	423,318	(15,817)	15	(1,054)	
396.03	Light Power Operated Equipment	6,295,957	1,752,852	1,689,716	1,689,716	(63,136)	15	(4,209)	
396.07	Heavy Power Operated Equipment	50,520,185	13,443,662	12,959,438	12,959,438	(484,224)	15	(32,282)	
	TOTAL UTAH - GENERAL	194,647,202	60,504,981	58,325,663	58,325,663	(2,179,318)		(145,288)	

STATEMENT D
ROCKY MOUNTAIN POWER
SUMMARY OF DEPRECIATION RESERVE
AT DECEMBER 31, 2011

Acct	Account Description	Plant Balance at 12/31/11	RMP Allocated Book Reserve at 12/31/11	RMP Calculated Theoretical Reserve	DPU Calculated Theoretical Reserve	DPU Calculated Reserve Variance	Reserve Variance Amortization Period in Years	Reserve Variance Amortization
A	B	C	D	E	F	G=F-D	H	I=G/H
UTAH MINING								
399.30	Structures and Improvements	15,693,193	12,301,953	10,524,307	10,524,307	(1,777,646)	15	(118,510)
399.31	Structures and Improvements - Prep Plant	24,395,254	12,289,774	10,513,888	10,513,888	(1,775,886)	15	(118,392)
399.41	Surface Processing Equipment - Prep Plant	8,155,178	4,079,830	3,490,290	3,490,290	(589,540)	15	(39,303)
399.44	Surface Electric Power Facilities	3,424,575	1,632,830	1,396,884	1,396,884	(235,946)	15	(15,730)
399.45	Underground Equipment	102,791,247	53,372,675	45,660,262	39,497,254	(13,875,421)	15	(925,028)
399.46	Longwall Equipment	32,346,822	4,725,183	4,042,389	3,560,829	(1,164,354)	15	(77,624)
399.51	Vehicles	1,191,523	723,927	619,319	544,648	(179,279)	15	(11,952)
399.52	Heavy Construction Equipment	5,988,396	2,907,003	2,486,938	1,895,948	(1,011,055)	15	(67,404)
399.60	Miscellaneous Equipment	2,331,379	1,306,694	1,117,875	964,127	(342,567)	15	(22,838)
399.61	Computer Equipment	392,406	323,306	276,588	273,905	(49,401)	15	(3,293)
399.70	Mine Development	38,414,877	26,695,536	22,838,000	22,838,000	(3,857,536)	15	(257,169)
	TOTAL UTAH MINING	235,124,849	120,358,711	102,966,740	95,500,079	(24,858,632)		(1,657,242)
TOTAL PRODUCTION PLANT, TRANSMISSION, UTAH-DISTRIBUTION, UTAH-GENERAL, AND UTAH MINING		17,580,390,905	5,319,329,115	4,957,339,418	4,644,484,093	(674,845,022)		(57,937,321)

Sources:
Exhibit RMP (JJS-2)
RMP response to DPU 2.2

PARAMETER REPORT
ROCKY MOUNTAIN POWER
COMPARISON OF APPROVED AND PROPOSED DEPRECIATION PARAMETERS
AS OF DECEMBER 31, 2011

Acct	Description	DPU Proposed															
		Current Approved				RMP Proposed											Effective FNS after Present Value using Discount Rate 5.5%
		Life	Curve	Rem Life	FNS	AYFR	Life	Curve	Rem Life	FNS	AYFR	Life	Curve	Rem Life	FNS		
C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q			
STEAM PRODUCTION PLANT																	
<u>BLUNDELL</u>																	
310.20	Land Rights	38.12	LIFESPAN	27.00	0.00%	12-2037	SQUARE	26.0	0%	12-2037	SQUARE	26.0	0%				
311.00	Structures and Improvements	46.46	LIFESPAN	26.29	-2.25%	12-2037	90 R2	25.1	-5%	12-2037	90 R2	25.1	-5%				
312.00	Boiler Plant Equipment	42.55	LIFESPAN	25.06	-4.90%	12-2037	60 L1	22.9	-4%	12-2037	60 L1	22.9	-4%				
314.00	Turbogenerator Units	42.07	LIFESPAN	24.29	-3.70%	12-2037	55 L1	23.0	-6%	12-2037	55 L1	23.0	-6%				
315.00	Accessory Electric Equipment	47.41	LIFESPAN	26.47	-1.44%	12-2037	75 R2.5	25.0	-3%	12-2037	75 R2.5	25.0	-3%				
316.00	Miscellaneous Power Plant Equipment	42.94	LIFESPAN	22.22	-2.31%	12-2037	40 O1	20.8	-5%	12-2037	40 O1	20.8	-5%				
<u>CARBON</u>																	
311.00	Structures and Improvements	40.18	LIFESPAN	13.38	-8.12%	4-2015	90 R2	3.3	-48%	4-2015	90 R2	3.3	-6%				
312.00	Boiler Plant Equipment	32.07	LIFESPAN	13.44	-7.78%	4-2015	60 L1	3.3	-48%	4-2015	60 L1	3.3	-6%				
314.00	Turbogenerator Units	35.21	LIFESPAN	13.27	-8.28%	4-2015	55 L1	3.3	-48%	4-2015	55 L1	3.3	-6%				
315.00	Accessory Electric Equipment	42.58	LIFESPAN	13.86	-7.65%	4-2015	75 R2.5	3.3	-48%	4-2015	75 R2.5	3.3	-6%				
316.00	Miscellaneous Power Plant Equipment	40.25	LIFESPAN	12.67	-7.21%	4-2015	40 O1	3.3	-47%	4-2015	40 O1	3.3	-6%				
<u>CHOLLA</u>																	
310.20	Land Rights					12-2042	SQUARE	31.0	0%	12-2042	SQUARE	31.0	0%				
311.00	Structures and Improvements	57.24	LIFESPAN	34.70	-6.03%	12-2042	90 R2	29.6	-7%	12-2042	90 R2	29.6	-7%				
312.00	Boiler Plant Equipment	55.30	LIFESPAN	32.95	-5.07%	12-2042	60 L1	26.8	-6%	12-2042	60 L1	26.8	-6%				
314.00	Turbogenerator Units	53.18	LIFESPAN	31.28	-6.97%	12-2042	55 L1	25.4	-8%	12-2042	55 L1	25.4	-8%				
315.00	Accessory Electric Equipment	59.39	LIFESPAN	35.05	-4.37%	12-2042	75 R2.5	29.1	-5%	12-2042	75 R2.5	29.1	-5%				
316.00	Miscellaneous Power Plant Equipment	51.05	LIFESPAN	27.81	-4.44%	12-2042	40 O1	22.7	-7%	12-2042	40 O1	22.7	-7%				
<u>COLSTRIP</u>																	
311.00	Structures and Improvements	59.49	LIFESPAN	38.45	-4.43%	12-2046	90 R2	32.7	-8%	12-2046	90 R2	32.7	-8%				
312.00	Boiler Plant Equipment	56.65	LIFESPAN	36.26	-4.11%	12-2046	60 L1	27.2	-7%	12-2046	60 L1	27.2	-7%				
314.00	Turbogenerator Units	50.57	LIFESPAN	34.23	-6.19%	12-2046	55 L1	27.9	-9%	12-2046	55 L1	27.9	-9%				
315.00	Accessory Electric Equipment	60.49	LIFESPAN	38.83	-3.22%	12-2046	75 R2.5	31.8	-6%	12-2046	75 R2.5	31.8	-6%				
316.00	Miscellaneous Power Plant Equipment	49.09	LIFESPAN	30.06	-3.76%	12-2046	40 O1	24.1	-8%	12-2046	40 O1	24.1	-8%				
<u>CRAIG</u>																	
311.00	Structures and Improvements	53.20	LIFESPAN	27.24	-5.06%	12-2034	90 R2	22.0	-7%	12-2040	90 R2	27.3	-7%				
312.00	Boiler Plant Equipment	44.30	LIFESPAN	26.14	-4.74%	12-2034	60 L1	20.2	-6%	12-2040	60 L1	24.3	-6%				
314.00	Turbogenerator Units	48.02	LIFESPAN	25.10	-6.17%	12-2034	55 L1	20.4	-8%	12-2040	55 L1	24.5	-8%				
315.00	Accessory Electric Equipment	54.21	LIFESPAN	27.43	-4.25%	12-2034	75 R2.5	21.6	-6%	12-2040	75 R2.5	26.6	-6%				
316.00	Miscellaneous Power Plant Equipment	48.11	LIFESPAN	22.88	-4.34%	12-2034	40 O1	17.8	-7%	12-2040	40 O1	20.7	-7%				

PARAMETER REPORT
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Acct	Description	DPU Proposed															
		Current Approved				RMP Proposed											Effective FNS after Present Value using Discount Rate 5.5%
		Life	Curve	Rem Life	FNS	AYFR	Life	Curve	Rem Life	FNS	AYFR	Life	Curve	Rem Life	FNS		
C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q			
<u>DAVE JOHNSTON</u>																	
310.20	Land Rights	54.39	LIFESPAN	21.00	0.00%	12-2027	SQUARE	16.0	0%	12-2027	SQUARE	16.0	0%				
311.00	Structures and Improvements	39.65	LIFESPAN	20.57	-8.03%	12-2027	90	R2	15.8	-5%	12-2027	90	R2	15.8	-5%		
312.00	Boiler Plant Equipment	39.37	LIFESPAN	19.94	-7.85%	12-2027	60	L1	15.3	-5%	12-2027	60	L1	15.3	-5%		
314.00	Turbogenerator Units	41.17	LIFESPAN	19.34	-8.79%	12-2027	55	L1	14.9	-6%	12-2027	55	L1	14.9	-6%		
315.00	Accessory Electric Equipment	48.20	LIFESPAN	20.68	-7.42%	12-2027	75	R2.5	15.8	-4%	12-2027	75	R2.5	15.8	-4%		
316.00	Miscellaneous Power Plant Equipment	22.66	LIFESPAN	18.04	-6.94%	12-2027	40	O1	14.3	-5%	12-2027	40	O1	14.3	-5%		
<u>GADSBY</u>																	
311.00	Structures and Improvements	40.24	LIFESPAN	10.89	-13.60%	12-2022	90	R2	10.9	-14%	12-2033	90	R2	21.1	-14%		
312.00	Boiler Plant Equipment	39.25	LIFESPAN	10.72	-13.30%	12-2022	60	L1	10.6	-13%	12-2033	60	L1	18.8	-13%		
314.00	Turbogenerator Units	42.80	LIFESPAN	10.56	-13.54%	12-2022	55	L1	10.8	-14%	12-2033	55	L1	18.2	-14%		
315.00	Accessory Electric Equipment	43.26	LIFESPAN	10.92	-13.32%	12-2022	75	R2.5	10.9	-13%	12-2033	75	R2.5	20.9	-13%		
316.00	Miscellaneous Power Plant Equipment	26.42	LIFESPAN	10.19	-12.41%	12-2022	40	O1	10.1	-13%	12-2033	40	O1	17.3	-13%		
<u>HAYDEN</u>																	
311.00	Structures and Improvements	50.19	LIFESPAN	23.44	-5.51%	12-2030	90	R2	18.7	-6%	12-2030	90	R2	18.7	-6%		
312.00	Boiler Plant Equipment	37.67	LIFESPAN	22.63	-5.21%	12-2030	60	L1	17.3	-6%	12-2030	60	L1	17.3	-6%		
314.00	Turbogenerator Units	46.89	LIFESPAN	21.86	-6.28%	12-2030	55	L1	17.2	-7%	12-2030	55	L1	17.2	-7%		
315.00	Accessory Electric Equipment	54.57	LIFESPAN	23.58	-4.82%	12-2030	75	R2.5	18.0	-5%	12-2030	75	R2.5	18.0	-5%		
316.00	Miscellaneous Power Plant Equipment	42.92	LIFESPAN	20.18	-4.75%	12-2030	40	O1	15.7	-6%	12-2030	40	O1	15.7	-6%		
<u>HUNTER</u>																	
310.20	Land Rights	60.99	LIFESPAN	36.00	0.00%	12-2042	SQUARE	31.0	0%	12-2042	SQUARE	31.0	0%				
311.00	Structures and Improvements	59.03	LIFESPAN	34.74	-5.97%	12-2042	90	R2	29.1	-9%	12-2042	90	R2	29.1	-9%		
312.00	Boiler Plant Equipment	53.58	LIFESPAN	32.94	-5.86%	12-2042	60	L1	26.3	-7%	12-2042	60	L1	26.3	-7%		
314.00	Turbogenerator Units	45.86	LIFESPAN	31.28	-7.47%	12-2042	55	L1	26.4	-9%	12-2042	55	L1	26.4	-9%		
315.00	Accessory Electric Equipment	58.91	LIFESPAN	35.05	-4.93%	12-2042	75	R2.5	28.5	-7%	12-2042	75	R2.5	28.5	-7%		
316.00	Miscellaneous Power Plant Equipment	50.05	LIFESPAN	27.81	-4.79%	12-2042	40	O1	22.1	-8%	12-2042	40	O1	22.1	-8%		
<u>HUNTINGTON</u>																	
311.00	Structures and Improvements	56.44	LIFESPAN	29.12	-6.87%	12-2036	90	R2	23.9	-8%	12-2036	90	R2	23.9	-8%		
312.00	Boiler Plant Equipment	40.67	LIFESPAN	27.86	-6.67%	12-2036	60	L1	23.0	-6%	12-2036	60	L1	23.0	-6%		
314.00	Turbogenerator Units	42.52	LIFESPAN	26.69	-7.67%	12-2036	55	L1	22.2	-8%	12-2036	55	L1	22.2	-8%		
315.00	Accessory Electric Equipment	54.66	LIFESPAN	29.34	-6.03%	12-2036	75	R2.5	23.9	-6%	12-2036	75	R2.5	23.9	-6%		
316.00	Miscellaneous Power Plant Equipment	44.86	LIFESPAN	24.16	-5.99%	12-2036	40	O1	20.1	-7%	12-2036	40	O1	20.1	-7%		
<u>JAMES RIVER</u>																	
311.00	Structures and Improvements	20.41	LIFESPAN	9.91	-1.17%	12-2016	90	R2	5.0	-1%	12-2026	90	R2	14.8	-1%		

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		Current Approved										RMP Proposed					DPU Proposed					Effective FNS after Present Value using Discount Rate					
Acct	Description	Life	Curve	Rem Life	FNS	AYFR	Life	Curve	Rem Life	FNS	AYFR	Life	Curve	Rem Life	FNS	AYFR	Life	Curve	Rem Life	FNS	AYFR	Life	Curve	Rem Life	FNS	5.5%	
A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	V	W	X	Y	Z	AA	
312.00	Boiler Plant Equipment	20.28	LIFESPAN	9.78	-1.15%	12-2016	60	L1	4.9	-1%	12-2026	60	L1	14.0	-1%	12-2026	60	L1	14.0	-1%	12-2026	60	L1	14.0	-1%	-1%	
314.00	Turbogenerator Units	20.14	LIFESPAN	9.64	-1.61%	12-2016	55	L1	4.9	-1%	12-2026	55	L1	13.8	-1%	12-2026	55	L1	13.8	-1%	12-2026	55	L1	13.8	-1%	-1%	
315.00	Accessory Electric Equipment	20.26	LIFESPAN	9.93	-0.93%	12-2016	75	R2.5	5.0	-1%	12-2026	75	R2.5	14.8	-1%	12-2026	75	R2.5	14.8	-1%	12-2026	75	R2.5	14.8	-1%	-1%	
JIM BRIDGER																											
310.20	Land Rights	61.44	LIFESPAN	31.00	0.00%	12-2037		SQUARE	26.0	0%	12-2037		SQUARE	26.0	0%	12-2037		SQUARE	26.0	0%	12-2037		SQUARE	26.0	0%	0%	
311.00	Structures and Improvements	56.91	LIFESPAN	30.06	-7.38%	12-2037	90	R2	24.7	-10%	12-2037	90	R2	24.7	-10%	12-2037	90	R2	24.7	-10%	12-2037	90	R2	24.7	-10%	-10%	
312.00	Boiler Plant Equipment	48.62	LIFESPAN	28.72	-7.04%	12-2037	60	L1	22.8	-8%	12-2037	60	L1	22.8	-8%	12-2037	60	L1	22.8	-8%	12-2037	60	L1	22.8	-8%	-8%	
314.00	Turbogenerator Units	43.87	LIFESPAN	27.46	-8.35%	12-2037	55	L1	22.7	-10%	12-2037	55	L1	22.7	-10%	12-2037	55	L1	22.7	-10%	12-2037	55	L1	22.7	-10%	-10%	
315.00	Accessory Electric Equipment	59.17	LIFESPAN	30.29	-6.57%	12-2037	75	R2.5	24.3	-8%	12-2037	75	R2.5	24.3	-8%	12-2037	75	R2.5	24.3	-8%	12-2037	75	R2.5	24.3	-8%	-8%	
316.00	Miscellaneous Power Plant Equipment	50.58	LIFESPAN	24.79	-5.95%	12-2037	40	O1	19.8	-9%	12-2037	40	O1	19.8	-9%	12-2037	40	O1	19.8	-9%	12-2037	40	O1	19.8	-9%	-9%	
NAUGHTON																											
310.20	Land Rights	66.50	LIFESPAN	23.00	0.00%	12-2029		SQUARE	18.0	0%	12-2029		SQUARE	18.0	0%	12-2029		SQUARE	18.0	0%	12-2029		SQUARE	18.0	0%	0%	
311.00	Structures and Improvements	42.75	LIFESPAN	22.47	-8.56%	12-2029	90	R2	17.6	-7%	12-2029	90	R2	17.6	-7%	12-2029	90	R2	17.6	-7%	12-2029	90	R2	17.6	-7%	-7%	
312.00	Boiler Plant Equipment	39.85	LIFESPAN	21.73	-8.01%	12-2029	60	L1	17.1	-6%	12-2029	60	L1	17.1	-6%	12-2029	60	L1	17.1	-6%	12-2029	60	L1	17.1	-6%	-6%	
314.00	Turbogenerator Units	37.76	LIFESPAN	21.01	-9.13%	12-2029	55	L1	16.7	-7%	12-2029	55	L1	16.7	-7%	12-2029	55	L1	16.7	-7%	12-2029	55	L1	16.7	-7%	-7%	
315.00	Accessory Electric Equipment	45.48	LIFESPAN	22.61	-7.63%	12-2029	75	R2.5	17.5	-6%	12-2029	75	R2.5	17.5	-6%	12-2029	75	R2.5	17.5	-6%	12-2029	75	R2.5	17.5	-6%	-6%	
316.00	Miscellaneous Power Plant Equipment	45.18	LIFESPAN	19.46	-7.38%	12-2029	40	O1	15.5	-7%	12-2029	40	O1	15.5	-7%	12-2029	40	O1	15.5	-7%	12-2029	40	O1	15.5	-7%	-7%	
WYODAK																											
310.20	Land Rights	57.69	LIFESPAN	33.00	0.00%	12-2039		SQUARE	28.0	0%	12-2039		SQUARE	28.0	0%	12-2039		SQUARE	28.0	0%	12-2039		SQUARE	28.0	0%	0%	
311.00	Structures and Improvements	58.00	LIFESPAN	31.94	-4.55%	12-2039	90	R2	26.5	-6%	12-2039	90	R2	26.5	-6%	12-2039	90	R2	26.5	-6%	12-2039	90	R2	26.5	-6%	-6%	
312.00	Boiler Plant Equipment	51.51	LIFESPAN	30.43	-4.21%	12-2039	60	L1	24.9	-5%	12-2039	60	L1	24.9	-5%	12-2039	60	L1	24.9	-5%	12-2039	60	L1	24.9	-5%	-5%	
314.00	Turbogenerator Units	51.79	LIFESPAN	29.02	-5.76%	12-2039	55	L1	24.2	-7%	12-2039	55	L1	24.2	-7%	12-2039	55	L1	24.2	-7%	12-2039	55	L1	24.2	-7%	-7%	
315.00	Accessory Electric Equipment	59.96	LIFESPAN	32.20	-3.62%	12-2039	75	R2.5	26.5	-4%	12-2039	75	R2.5	26.5	-4%	12-2039	75	R2.5	26.5	-4%	12-2039	75	R2.5	26.5	-4%	-4%	
316.00	Miscellaneous Power Plant Equipment	38.84	LIFESPAN	26.03	-3.90%	12-2039	40	O1	22.5	-6%	12-2039	40	O1	22.5	-6%	12-2039	40	O1	22.5	-6%	12-2039	40	O1	22.5	-6%	-6%	
HYDRAULIC PRODUCTION PLANT																											
ASHTON/ST. ANTHONY																											
330.20	Land Rights	40.50	LIFESPAN	21.00	0.00%	12-2027		SQUARE	16.0	0%	12-2027		SQUARE	16.0	0%	12-2027		SQUARE	16.0	0%	12-2027		SQUARE	16.0	0%	0%	
331.00	Structures and Improvements	43.26	LIFESPAN	20.56	-0.80%	12-2027	120	R1.5	15.7	-2%	12-2027	120	R1.5	15.7	-2%	12-2027	120	R1.5	15.7	-2%	12-2027	120	R1.5	15.7	-2%	-2%	
332.00	Reservoirs, Dams and Waterways	40.01	LIFESPAN	20.63	-1.16%	12-2027	120	R2	15.9	-1%	12-2027	120	R2	15.9	-1%	12-2027	120	R2	15.9	-1%	12-2027	120	R2	15.9	-1%	-1%	
333.00	Water Wheels, Turbines and Generators	39.19	LIFESPAN	20.44	-2.14%	12-2027	90	L1.5	15.5	-3%	12-2027	90	L1.5	15.5	-3%	12-2027	90	L1.5	15.5	-3%	12-2027	90	L1.5	15.5	-3%	-3%	
334.00	Accessory Electric Equipment	39.12	LIFESPAN	19.90	-2.64%	12-2027	70	L0	14.8	-3%	12-2027	70	L0	14.8	-3%	12-2027	70	L0	14.8	-3%	12-2027	70	L0	14.8	-3%	-3%	
335.00	Miscellaneous Power Plant Equipment	47.70	LIFESPAN	19.51	0.00%	12-2027	75	R0.5	15.1	-1%	12-2027	75	R0.5	15.1	-1%	12-2027	75	R0.5	15.1	-1%	12-2027	75	R0.5	15.1	-1%	-1%	
336.00	Roads, Railroads and Bridges	109.90	LIFESPAN	20.40	-1.07%	12-2027	120	R1.5	15.3	-5%	12-2027	120	R1.5	15.3	-5%	12-2027	120	R1.5	15.3	-5%	12-2027	120	R1.5	15.3	-5%	-5%	

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Acct	Description	DPU Proposed															Effective FNS after Present Value using Discount Rate 5.5%
		Current Approved				RMP Proposed											
		Life	Curve	Rem Life	FNS	AYFR	Life	Curve	Rem Life	FNS	AYFR	Life	Curve	Rem Life	FNS		
A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	
<u>BEAR RIVER</u>																	
330.20	Land Rights	114.85	LIFESPAN	27.00	0.00%	12-2033	SQUARE	21.8	0%	12-2033	SQUARE	21.8	0%				
331.00	Structures and Improvements	75.50	LIFESPAN	26.24	-1.07%	12-2033	120	R1.5	21.2	-4%	12-2033	120	R1.5	21.2	-4%		
332.00	Reservoirs, Dams and Waterways	69.33	LIFESPAN	26.36	-1.55%	12-2033	120	R2	21.4	-3%	12-2033	120	R2	21.4	-3%		
333.00	Water Wheels, Turbines and Generators	55.01	LIFESPAN	26.10	-2.84%	12-2033	90	L1.5	21.1	-4%	12-2033	90	L1.5	21.1	-4%		
334.00	Accessory Electric Equipment	49.96	LIFESPAN	24.88	-3.48%	12-2033	70	L0	19.9	-4%	12-2033	70	L0	19.9	-4%		
335.00	Miscellaneous Power Plant Equipment	48.52	LIFESPAN	24.85	0.00%	12-2033	75	R0.5	20.2	-2%	12-2033	75	R0.5	20.2	-2%		
336.00	Roads, Railroads and Bridges	54.24	LIFESPAN	26.32	-1.42%	12-2033	120	R1.5	21.3	-3%	12-2033	120	R1.5	21.3	-3%		
<u>BEND</u>																	
331.00	Structures and Improvements	49.36	LIFESPAN	3.99	-0.05%	12-2016	120	R1.5	5.0	-1%	12-2046	120	R1.5	31.8	-1%		
332.00	Reservoirs, Dams and Waterways	86.70	LIFESPAN	3.99	-0.07%	12-2016	120	R2	5.0	0%	12-2046	120	R2	33.9	0%		
333.00	Water Wheels, Turbines and Generators	68.78	LIFESPAN	3.99	-0.12%	12-2016	90	L1.5	5.0	-2%	12-2046	90	L1.5	29.6	-2%		
334.00	Accessory Electric Equipment	23.70	LIFESPAN	3.98	-0.15%	12-2016	70	L0	4.9	-1%	12-2046	70	L0	28.6	-1%		
335.00	Miscellaneous Power Plant Equipment	9.48	LIFESPAN	3.98	0.00%	12-2016	75	R0.5	4.9	0%	12-2046	75	R0.5	31.2	0%		
336.00	Roads, Railroads and Bridges	74.49	LIFESPAN	3.99	-0.06%	12-2016	120	R1.5	0.0	-1%	12-2046	120	R1.5	31.0	-1%		
<u>BIG FORK</u>																	
331.00	Structures and Improvements	74.76	LIFESPAN	45.37	-1.93%	12-2053	120	R1.5	40.2	-5%	12-2053	120	R1.5	40.2	-5%		
332.00	Reservoirs, Dams and Waterways	59.17	LIFESPAN	45.29	-2.80%	12-2053	120	R2	40.6	-4%	12-2053	120	R2	40.6	-4%		
333.00	Water Wheels, Turbines and Generators	57.64	LIFESPAN	44.47	-5.11%	12-2053	90	L1.5	39.1	-9%	12-2053	90	L1.5	39.1	-9%		
334.00	Accessory Electric Equipment	66.50	LIFESPAN	37.43	-6.08%	12-2053	70	L0	34.8	-8%	12-2053	70	L0	34.8	-8%		
336.00	Roads, Railroads and Bridges	124.20	LIFESPAN	46.55	-2.57%	12-2053	120	R1.5	40.3	-4%	12-2053	120	R1.5	40.3	-4%		
<u>CONDIT</u>																	
330.20	Land Rights	77.50	LIFESPAN	2.00	0.00%	12-2011	FULLY ACCRUED	0.0	0%	12-2011	FULLY ACCRUED	0.0	0%				
330.40	Flood Rights	97.50	LIFESPAN	2.00	0.00%	12-2011	FULLY ACCRUED	0.0	0%	12-2011	FULLY ACCRUED	0.0	0%				
331.00	Structures and Improvements	35.92	LIFESPAN	2.00	0.00%	12-2011	FULLY ACCRUED	0.0	0%	12-2011	FULLY ACCRUED	0.0	0%				
332.00	Reservoirs, Dams and Waterways	40.79	LIFESPAN	2.00	0.00%	12-2011	FULLY ACCRUED	0.0	0%	12-2011	FULLY ACCRUED	0.0	0%				
333.00	Water Wheels, Turbines and Generators	27.30	LIFESPAN	2.00	0.00%	12-2011	FULLY ACCRUED	0.0	0%	12-2011	FULLY ACCRUED	0.0	0%				
334.00	Accessory Electric Equipment	29.32	LIFESPAN	2.00	0.00%	12-2011	FULLY ACCRUED	0.0	0%	12-2011	FULLY ACCRUED	0.0	0%				
335.00	Miscellaneous Power Plant Equipment	16.50	LIFESPAN	2.00	0.00%	12-2011	FULLY ACCRUED	0.0	0%	12-2011	FULLY ACCRUED	0.0	0%				
336.00	Roads, Railroads and Bridges	56.09	LIFESPAN	2.00	0.00%	12-2011	FULLY ACCRUED	0.0	0%	12-2011	FULLY ACCRUED	0.0	0%				
<u>CUTLER</u>																	
330.30	Water Rights	97.24	LIFESPAN	18.00	0.00%	12-2024	SQUARE	13.1	0%	12-2024	SQUARE	13.1	0%				
330.40	Flood Rights	73.81	LIFESPAN	18.00	0.00%	12-2024	SQUARE	13.0	0%	12-2024	SQUARE	13.0	0%				
331.00	Structures and Improvements	37.07	LIFESPAN	17.67	-0.67%	12-2024	120	R1.5	12.8	-1%	12-2024	120	R1.5	12.8	-1%		
332.00	Reservoirs, Dams and Waterways	52.50	LIFESPAN	17.68	-0.97%	12-2024	120	R2	12.8	-1%	12-2024	120	R2	12.8	-1%		
333.00	Water Wheels, Turbines and Generators	77.93	LIFESPAN	17.45	-1.79%	12-2024	90	L1.5	12.9	-1%	12-2024	90	L1.5	12.9	-1%		

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A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	
334.00	Accessory Electric Equipment	56.56	LIFESPAN	16.79	-2.22%	12-2024	70	L0	12.5	-2%	12-2024	70	L0	12.5	-2%		
335.00	Miscellaneous Power Plant Equipment	40.22	LIFESPAN	16.89	0.00%	12-2024	75	R0.5	12.4	-1%	12-2024	75	R0.5	12.4	-1%		
336.00	Roads, Railroads and Bridges	40.47	LIFESPAN	17.66	-0.90%	12-2024	120	R1.5	12.8	-1%	12-2024	120	R1.5	12.8	-1%		
<u>EAGLE POINT</u>																	
330.20	Land Rights	68.50	LIFESPAN	19.00	0.00%	12-2025	SQUARE		0.0	0%	12-2025	SQUARE		0.0	0%		
331.00	Structures and Improvements	44.73	LIFESPAN	18.22	-0.72%	12-2025	120	R1.5	13.8	-1%	12-2025	120	R1.5	13.8	-1%		
332.00	Reservoirs, Dams and Waterways	38.85	LIFESPAN	18.49	-1.04%	12-2025	120	R2	13.9	-1%	12-2025	120	R2	13.9	-1%		
333.00	Water Wheels, Turbines and Generators	51.20	LIFESPAN	17.58	-1.91%	12-2025	90	L1.5	13.8	-4%	12-2025	90	L1.5	13.8	-4%		
334.00	Accessory Electric Equipment	47.33	LIFESPAN	16.18	-2.36%	12-2025	70	L0	13.4	-3%	12-2025	70	L0	13.4	-3%		
336.00	Roads, Railroads and Bridges	29.15	LIFESPAN	18.60	-0.96%	12-2025	120	R1.5	13.8	-1%	12-2025	120	R1.5	13.8	-1%		
<u>FOUNTAIN GREEN</u>																	
331.00	Structures and Improvements	50.52	LIFESPAN	4.06	-0.05%	12-2011	FULLY ACCRUED		0.0	0%	12-2011	FULLY ACCRUED		0.0	0%		
332.00	Reservoirs, Dams and Waterways	20.28	LIFESPAN	3.90	-0.07%	12-2011	FULLY ACCRUED		0.0	0%	12-2011	FULLY ACCRUED		0.0	0%		
333.00	Water Wheels, Turbines and Generators	76.23	LIFESPAN	4.06	-0.12%	12-2011	FULLY ACCRUED		0.0	0%	12-2011	FULLY ACCRUED		0.0	0%		
334.00	Accessory Electric Equipment	22.49	LIFESPAN	1.91	-0.15%	12-2011	FULLY ACCRUED		0.0	0%	12-2011	FULLY ACCRUED		0.0	0%		
336.00	Roads, Railroads and Bridges	78.54	LIFESPAN	4.04	-0.06%	12-2011	FULLY ACCRUED		0.0	0%	12-2011	FULLY ACCRUED		0.0	0%		
<u>GRANITE</u>																	
331.00	Structures and Improvements	61.39	LIFESPAN	23.39	-0.94%	12-2030	120	R1.5	18.6	-2%	12-2030	120	R1.5	18.6	-2%		
332.00	Reservoirs, Dams and Waterways	33.38	LIFESPAN	23.58	-1.35%	12-2030	120	R2	18.8	-1%	12-2030	120	R2	18.8	-1%		
333.00	Water Wheels, Turbines and Generators	47.35	LIFESPAN	23.42	-2.49%	12-2030	90	L1.5	18.2	-4%	12-2030	90	L1.5	18.2	-4%		
334.00	Accessory Electric Equipment	43.29	LIFESPAN	22.27	-3.06%	12-2030	70	L0	17.4	-4%	12-2030	70	L0	17.4	-4%		
335.00	Miscellaneous Power Plant Equipment	58.17	LIFESPAN	22.07	0.00%	12-2030	75	R0.5	17.8	-2%	12-2030	75	R0.5	17.8	-2%		
<u>KLAMATH RIVER</u>																	
330.20	Land Rights	55.95	LIFESPAN	40.00	0.00%	12-2020	SQUARE		9.0	0%	12-2050	SQUARE		39.0	0%		
330.40	Flood Rights	76.16	LIFESPAN	40.00	0.00%	12-2020	SQUARE		9.0	0%	12-2050	SQUARE		39.0	0%		
331.00	Structures and Improvements	66.87	LIFESPAN	38.00	-1.61%	12-2020	120	R1.5	8.9	-1%	12-2050	120	R1.5	36.8	-1%		
332.00	Reservoirs, Dams and Waterways	73.72	LIFESPAN	37.66	-2.30%	12-2020	120	R2	8.9	-1%	12-2050	120	R2	36.6	-1%		
333.00	Water Wheels, Turbines and Generators	55.15	LIFESPAN	38.06	-4.30%	12-2020	90	L1.5	8.6	-4%	12-2050	90	L1.5	24.3	-4%		
334.00	Accessory Electric Equipment	47.75	LIFESPAN	35.57	-5.13%	12-2020	70	L0	8.7	-1%	12-2050	70	L0	32.1	-1%		
335.00	Miscellaneous Power Plant Equipment	77.71	LIFESPAN	34.08	0.00%	12-2020	75	R0.5	8.6	-1%	12-2050	75	R0.5	31.4	-1%		
336.00	Roads, Railroads and Bridges	61.98	LIFESPAN	37.87	-2.13%	12-2020	120	R1.5	8.9	-1%	12-2050	120	R1.5	36.9	-1%		
<u>KLAMATH RIVER - ACCELERATED</u>																	
330.20	Land Rights	55.95	LIFESPAN	40.00	0.00%	12-2019	SQUARE		8.0	0%	12-2019	SQUARE		8.0	0%		
330.40	Flood Rights	76.16	LIFESPAN	40.00	0.00%	12-2019	SQUARE		8.0	0%	12-2019	SQUARE		8.0	0%		

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A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q					
331.00	Structures and Improvements	66.87	LIFESPAN	38.00	-1.61%	12-2019	SQUARE	8.0	0%	12-2019	SQUARE	8.0	0%	12-2019	SQUARE	8.0	0%				
332.00	Reservoirs, Dams and Waterways	73.72	LIFESPAN	37.66	-2.30%	12-2019	SQUARE	8.0	0%	12-2019	SQUARE	8.0	0%	12-2019	SQUARE	8.0	0%				
333.00	Water Wheels, Turbines and Generators	55.15	LIFESPAN	38.06	-4.30%	12-2019	SQUARE	8.0	0%	12-2019	SQUARE	8.0	0%	12-2019	SQUARE	8.0	0%				
334.00	Accessory Electric Equipment	47.75	LIFESPAN	35.57	-5.13%	12-2019	SQUARE	8.0	0%	12-2019	SQUARE	8.0	0%	12-2019	SQUARE	8.0	0%				
335.00	Miscellaneous Power Plant Equipment	77.71	LIFESPAN	34.08	0.00%	12-2019	SQUARE	8.0	0%	12-2019	SQUARE	8.0	0%	12-2019	SQUARE	8.0	0%				
336.00	Roads, Railroads and Bridges	61.98	LIFESPAN	37.87	-2.13%	12-2019	SQUARE	8.0	0%	12-2019	SQUARE	8.0	0%	12-2019	SQUARE	8.0	0%				
<u>LAST CHANCE</u>																					
331.00	Structures and Improvements	38.76	LIFESPAN	18.61	-0.72%	12-2025	120	R1.5	13.8	-1%	12-2025	120	R1.5	13.8	-1%	12-2025	120	R1.5	13.8	-1%	
332.00	Reservoirs, Dams and Waterways	38.87	LIFESPAN	18.66	-1.04%	12-2025	120	R2	13.9	-1%	12-2025	120	R2	13.9	-1%	12-2025	120	R2	13.9	-1%	
333.00	Water Wheels, Turbines and Generators	39.07	LIFESPAN	18.49	-1.91%	12-2025	90	L1.5	13.6	-3%	12-2025	90	L1.5	13.6	-3%	12-2025	90	L1.5	13.6	-3%	
334.00	Accessory Electric Equipment	28.98	LIFESPAN	17.90	-2.36%	12-2025	70	L0	13.2	-2%	12-2025	70	L0	13.2	-2%	12-2025	70	L0	13.2	-2%	
336.00	Roads, Railroads and Bridges	42.09	LIFESPAN	18.59	-0.96%	12-2025	120	R1.5	13.8	-1%	12-2025	120	R1.5	13.8	-1%	12-2025	120	R1.5	13.8	-1%	
<u>LIFTON</u>																					
330.20	Land Rights	101.20	LIFESPAN	27.00	0.00%	12-2033	SQUARE	22.0	0%	12-2033	SQUARE	22.0	0%	12-2033	SQUARE	22.0	0%	12-2033	SQUARE	22.0	0%
330.30	Water Rights	94.75	LIFESPAN	27.00	0.00%	12-2033	SQUARE	22.0	0%	12-2033	SQUARE	22.0	0%	12-2033	SQUARE	22.0	0%	12-2033	SQUARE	22.0	0%
331.00	Structures and Improvements	72.23	LIFESPAN	26.34	-1.07%	12-2033	120	R1.5	20.9	-4%	12-2033	120	R1.5	20.9	-4%	12-2033	120	R1.5	20.9	-4%	
332.00	Reservoirs, Dams and Waterways	56.19	LIFESPAN	26.45	-1.55%	12-2033	120	R2	21.4	-3%	12-2033	120	R2	21.4	-3%	12-2033	120	R2	21.4	-3%	
333.00	Water Wheels, Turbines and Generators	32.11	LIFESPAN	26.25	-2.84%	12-2033	90	L1.5	21.6	-2%	12-2033	90	L1.5	21.6	-2%	12-2033	90	L1.5	21.6	-2%	
334.00	Accessory Electric Equipment	51.20	LIFESPAN	25.08	-3.48%	12-2033	70	L0	19.6	-4%	12-2033	70	L0	19.6	-4%	12-2033	70	L0	19.6	-4%	
335.00	Miscellaneous Power Plant Equipment	56.09	LIFESPAN	24.74	0.00%	12-2033	75	R0.5	20.2	-2%	12-2033	75	R0.5	20.2	-2%	12-2033	75	R0.5	20.2	-2%	
336.00	Roads, Railroads and Bridges	32.72	LIFESPAN	26.43	-1.42%	12-2033	120	R1.5	21.5	-2%	12-2033	120	R1.5	21.5	-2%	12-2033	120	R1.5	21.5	-2%	
<u>MERWIN</u>																					
330.20	Land Rights	111.67	LIFESPAN	40.00	0.00%	12-2058	SQUARE	47.0	0%	12-2058	SQUARE	47.0	0%	12-2058	SQUARE	47.0	0%	12-2058	SQUARE	47.0	0%
330.50	Fish/Wildlife	113.50	LIFESPAN	40.00	0.00%	12-2058	SQUARE	47.0	0%	12-2058	SQUARE	47.0	0%	12-2058	SQUARE	47.0	0%	12-2058	SQUARE	47.0	0%
331.00	Structures and Improvements	55.01	LIFESPAN	38.69	-1.63%	12-2058	120	R1.5	44.3	-5%	12-2058	120	R1.5	44.3	-5%	12-2058	120	R1.5	44.3	-5%	
332.00	Reservoirs, Dams and Waterways	87.11	LIFESPAN	38.63	-2.36%	12-2058	120	R2	43.7	-9%	12-2058	120	R2	43.7	-9%	12-2058	120	R2	43.7	-9%	
333.00	Water Wheels, Turbines and Generators	74.02	LIFESPAN	38.09	-4.32%	12-2058	90	L1.5	38.8	-17%	12-2058	90	L1.5	38.8	-17%	12-2058	90	L1.5	38.8	-17%	
334.00	Accessory Electric Equipment	46.57	LIFESPAN	36.22	-5.20%	12-2058	70	L0	37.9	-8%	12-2058	70	L0	37.9	-8%	12-2058	70	L0	37.9	-8%	
335.00	Miscellaneous Power Plant Equipment	68.33	LIFESPAN	35.39	0.00%	12-2058	75	R0.5	40.0	-3%	12-2058	75	R0.5	40.0	-3%	12-2058	75	R0.5	40.0	-3%	
336.00	Roads, Railroads and Bridges	57.70	LIFESPAN	38.67	-2.18%	12-2058	120	R1.5	44.2	-6%	12-2058	120	R1.5	44.2	-6%	12-2058	120	R1.5	44.2	-6%	
<u>NORTH UMPQUA</u>																					
331.00	Structures and Improvements	55.74	LIFESPAN	31.11	-1.29%	12-2038	120	R1.5	26.2	-3%	12-2038	120	R1.5	26.2	-3%	12-2038	120	R1.5	26.2	-3%	
332.00	Reservoirs, Dams and Waterways	66.10	LIFESPAN	31.08	-2.14%	12-2038	120	R2	26.4	-2%	12-2038	120	R2	26.4	-2%	12-2038	120	R2	26.4	-2%	
333.00	Water Wheels, Turbines and Generators	61.27	LIFESPAN	30.81	-3.41%	12-2038	90	L1.5	25.9	-5%	12-2038	90	L1.5	25.9	-5%	12-2038	90	L1.5	25.9	-5%	
334.00	Accessory Electric Equipment	46.99	LIFESPAN	29.31	-4.15%	12-2038	70	L0	24.3	-4%	12-2038	70	L0	24.3	-4%	12-2038	70	L0	24.3	-4%	
335.00	Miscellaneous Power Plant Equipment	42.37	LIFESPAN	29.31	0.00%	12-2038	75	R0.5	24.6	-2%	12-2038	75	R0.5	24.6	-2%	12-2038	75	R0.5	24.6	-2%	

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A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	
336.00	Roads, Railroads and Bridges	59.66	LIFESPAN	31.10	-1.72%	12-2038	120	R1.5	26.1	-3%	12-2038	120	R1.5	26.1	-3%		
<u>OLMSTED</u>																	
331.00	Structures and Improvements	77.40	LIFESPAN	9.72	-0.31%	12-2016	120	R1.5	4.9	-1%	12-2016	120	R1.5	4.9	-1%		
334.00	Accessory Electric Equipment	17.31	LIFESPAN	9.59	-1.05%	12-2016	70	L0	4.9	-1%	12-2016	70	L0	4.9	-1%		
335.00	Miscellaneous Power Plant Equipment	38.06	LIFESPAN	9.35	0.00%	12-2016	75	R0.5	5.0	0%	12-2016	75	R0.5	5.0	0%		
336.00	Roads, Railroads and Bridges	23.35	LIFESPAN	9.85	-0.42%	12-2016	120	R1.5	5.0	0%	12-2016	120	R1.5	5.0	0%		
<u>PARIS</u>																	
331.00	Structures and Improvements	38.67	LIFESPAN	3.98	-0.05%	12-2017	120	R1.5	6.0	0%	12-2047	120	R1.5	34.4	0%		
332.00	Reservoirs, Dams and Waterways	62.19	LIFESPAN	3.97	-0.07%	12-2017	120	R2	6.0	-1%	12-2047	120	R2	31.2	-1%		
333.00	Water Wheels, Turbines and Generators	38.97	LIFESPAN	3.97	-0.12%	12-2017	90	L1.5	5.9	-1%	12-2047	90	L1.5	30.8	-1%		
334.00	Accessory Electric Equipment	28.85	LIFESPAN	3.93	-0.15%	12-2017	70	L0	5.9	-1%	12-2047	70	L0	30.1	-1%		
335.00	Miscellaneous Power Plant Equipment	20.87	LIFESPAN	3.94	0.00%	12-2017	75	R0.5	5.4	0%	12-2047	75	R0.5	30.7	0%		
<u>PIONEER</u>																	
330.20	Land Rights	133.42	LIFESPAN	24.00	0.00%	12-2030		SQUARE	19.1	0%	12-2030		SQUARE	19.1	0%		
330.30	Water Rights	133.50	LIFESPAN	24.00	0.00%	12-2030		SQUARE	19.0	0%	12-2030		SQUARE	19.0	0%		
331.00	Structures and Improvements	57.22	LIFESPAN	23.35	-0.94%	12-2030	120	R1.5	18.6	-2%	12-2030	120	R1.5	18.6	-2%		
332.00	Reservoirs, Dams and Waterways	44.48	LIFESPAN	23.62	-1.35%	12-2030	120	R2	18.7	-2%	12-2030	120	R2	18.7	-2%		
333.00	Water Wheels, Turbines and Generators	37.88	LIFESPAN	23.30	-2.49%	12-2030	90	L1.5	18.7	-2%	12-2030	90	L1.5	18.7	-2%		
334.00	Accessory Electric Equipment	42.20	LIFESPAN	22.21	-3.06%	12-2030	70	L0	17.4	-4%	12-2030	70	L0	17.4	-4%		
335.00	Miscellaneous Power Plant Equipment	43.50	LIFESPAN	22.15	0.00%	12-2030	75	R0.5	17.7	-1%	12-2030	75	R0.5	17.7	-1%		
336.00	Roads, Railroads and Bridges	51.88	LIFESPAN	23.38	-1.25%	12-2030	120	R1.5	18.7	-1%	12-2030	120	R1.5	18.7	-1%		
<u>PROSPECT # 1, 2 AND 4</u>																	
330.20	Land Rights	65.95	LIFESPAN	31.00	0.00%	12-2038		SQUARE	27.0	0%	12-2038		SQUARE	27.0	0%		
330.40	Flood Rights	100.50	LIFESPAN	31.00	0.00%	12-2038		SQUARE	26.8	0%	12-2038		SQUARE	26.8	0%		
331.00	Structures and Improvements	52.67	LIFESPAN	30.28	-1.24%	12-2038	120	R1.5	26.1	-3%	12-2038	120	R1.5	26.1	-3%		
332.00	Reservoirs, Dams and Waterways	39.61	LIFESPAN	30.34	-1.80%	12-2038	120	R2	26.5	-2%	12-2038	120	R2	26.5	-2%		
333.00	Water Wheels, Turbines and Generators	60.23	LIFESPAN	29.93	-3.30%	12-2038	90	L1.5	25.9	-5%	12-2038	90	L1.5	25.9	-5%		
334.00	Accessory Electric Equipment	44.41	LIFESPAN	28.55	-4.02%	12-2038	70	L0	23.9	-5%	12-2038	70	L0	23.9	-5%		
335.00	Miscellaneous Power Plant Equipment	32.00	LIFESPAN	26.87	0.00%	12-2038	75	R0.5	24.8	-2%	12-2038	75	R0.5	24.8	-2%		
336.00	Roads, Railroads and Bridges	59.83	LIFESPAN	30.19	-1.66%	12-2038	120	R1.5	26.1	-3%	12-2038	120	R1.5	26.1	-3%		
<u>PROSPECT #3</u>																	
331.00	Structures and Improvements	41.43	LIFESPAN	11.88	-0.40%	12-2018	120	R1.5	6.9	-1%	12-2048	120	R1.5	35.1	-1%		
332.00	Reservoirs, Dams and Waterways	33.71	LIFESPAN	11.82	-0.58%	12-2018	120	R2	7.0	-1%	12-2048	120	R2	35.5	-1%		
333.00	Water Wheels, Turbines and Generators	25.44	LIFESPAN	11.76	-1.08%	12-2018	90	L1.5	6.9	-1%	12-2048	90	L1.5	34.2	-1%		

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		Current Approved					RMP Proposed										
		Life	Curve	Rem Life	FNS	AYFR	Life	Curve	Rem Life	FNS	AYFR	Life	Curve	Rem Life	FNS		
A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	
334.00	Accessory Electric Equipment	26.21	LIFESPAN	11.40	-1.35%	12-2018	70	L0	6.8	-1%	12-2048	70	L0	30.5	-1%		
335.00	Miscellaneous Power Plant Equipment	28.72	LIFESPAN	11.37	0.00%	12-2018	75	R0.5	6.8	0%	12-2048	75	R0.5	32.1	0%		
336.00	Roads, Railroads and Bridges	61.95	LIFESPAN	11.73	-0.54%	12-2018	120	R1.5	6.9	-1%	12-2048	120	R1.5	34.3	-1%		
<u>SANTA CLARA</u>																	
331.00	Structures and Improvements	43.37	LIFESPAN	13.71	-0.49%	12-2020	120	R1.5	8.9	-1%	12-2050	120	R1.5	36.7	-1%		
332.00	Reservoirs, Dams and Waterways	45.36	LIFESPAN	13.75	-0.71%	12-2020	120	R2	8.9	-1%	12-2050	120	R2	37.0	-1%		
333.00	Water Wheels, Turbines and Generators	34.44	LIFESPAN	13.66	-1.32%	12-2020	90	L1.5	8.9	-1%	12-2050	90	L1.5	35.1	-1%		
334.00	Accessory Electric Equipment	27.36	LIFESPAN	13.27	-1.64%	12-2020	70	L0	8.7	-1%	12-2050	70	L0	32.0	-1%		
335.00	Miscellaneous Power Plant Equipment	39.02	LIFESPAN	13.12	0.00%	12-2020	75	R0.5	8.7	-1%	12-2050	75	R0.5	32.6	-1%		
336.00	Roads, Railroads and Bridges	91.96	LIFESPAN	13.61	-0.66%	12-2020	120	R1.5	8.7	-2%	12-2050	120	R1.5	32.7	-2%		
<u>STAIRS</u>																	
331.00	Structures and Improvements	50.83	LIFESPAN	18.55	-0.72%	12-2030	120	R1.5	18.5	-3%	12-2030	120	R1.5	18.5	-3%		
332.00	Reservoirs, Dams and Waterways	60.30	LIFESPAN	18.57	-1.04%	12-2030	120	R2	18.7	-2%	12-2030	120	R2	18.7	-2%		
333.00	Water Wheels, Turbines and Generators	37.64	LIFESPAN	18.49	-1.91%	12-2030	90	L1.5	18.4	-3%	12-2030	90	L1.5	18.4	-3%		
334.00	Accessory Electric Equipment	39.40	LIFESPAN	17.73	-2.36%	12-2030	70	L0	17.3	-4%	12-2030	70	L0	17.3	-4%		
336.00	Roads, Railroads and Bridges					12-2030	120	R1.5	18.7	-1%	12-2030	120	R1.5	18.7	-1%		
<u>SWIFT</u>																	
330.20	Land Rights	88.23	LIFESPAN	40.00	0.00%	12-2058		SQUARE	47.0	0%	12-2058		SQUARE	47.0	0%		
330.50	Fish/Wildlife	86.50	LIFESPAN	40.00	0.00%	12-2058		SQUARE	47.0	0%	12-2058		SQUARE	47.0	0%		
331.00	Structures and Improvements	68.37	LIFESPAN	38.59	-1.63%	12-2058	120	R1.5	44.7	-5%	12-2058	120	R1.5	44.7	-5%		
332.00	Reservoirs, Dams and Waterways	85.84	LIFESPAN	38.67	-2.36%	12-2058	120	R2	43.0	-8%	12-2058	120	R2	43.0	-8%		
333.00	Water Wheels, Turbines and Generators	71.26	LIFESPAN	38.13	-4.32%	12-2058	90	L1.5	38.6	-16%	12-2058	90	L1.5	38.6	-16%		
334.00	Accessory Electric Equipment	47.41	LIFESPAN	36.02	-5.20%	12-2058	70	L0	37.4	-8%	12-2058	70	L0	37.4	-8%		
335.00	Miscellaneous Power Plant Equipment	78.26	LIFESPAN	35.20	0.00%	12-2058	75	R0.5	35.5	-5%	12-2058	75	R0.5	35.5	-5%		
336.00	Roads, Railroads and Bridges	57.95	LIFESPAN	38.68	-2.18%	12-2058	120	R1.5	44.6	-5%	12-2058	120	R1.5	44.6	-5%		
<u>VIVA NAUGHTON</u>																	
331.00	Structures and Improvements	52.89	LIFESPAN	33.01	-1.37%	12-2040	120	R1.5	27.9	-3%	12-2040	120	R1.5	27.9	-3%		
332.00	Reservoirs, Dams and Waterways	52.72	LIFESPAN	33.01	-2.29%	12-2040	120	R2	28.2	-2%	12-2040	120	R2	28.2	-2%		
333.00	Water Wheels, Turbines and Generators	51.78	LIFESPAN	32.71	-3.64%	12-2040	90	L1.5	26.9	-7%	12-2040	90	L1.5	26.9	-7%		
334.00	Accessory Electric Equipment	51.26	LIFESPAN	30.87	-4.42%	12-2040	70	L0	24.7	-6%	12-2040	70	L0	24.7	-6%		
335.00	Miscellaneous Power Plant Equipment	51.29	LIFESPAN	30.79	0.00%	12-2040	75	R0.5	26.0	-2%	12-2040	75	R0.5	26.0	-2%		
<u>WALLOWA FALLS</u>																	
331.00	Structures and Improvements	28.66	LIFESPAN	9.80	-0.31%	12-2016	120	R1.5	5.0	0%	12-2046	120	R1.5	33.4	0%		
332.00	Reservoirs, Dams and Waterways	28.07	LIFESPAN	9.83	-0.45%	12-2016	120	R2	5.0	0%	12-2046	120	R2	33.8	0%		

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333.00	Water Wheels, Turbines and Generators	51.43	LIFESPAN	9.58	-0.84%	12-2016	90	L1.5	5.0	-1%	12-2046	90	L1.5	31.8	-1%		
334.00	Accessory Electric Equipment	19.65	LIFESPAN	9.52	-1.05%	12-2016	70	L0	4.9	-1%	12-2046	70	L0	29.4	-1%		
336.00	Roads, Railroads and Bridges	21.42	LIFESPAN	9.84	-0.42%	12-2016	120	R1.5	5.0	0%	12-2046	120	R1.5	33.6	0%		
<u>WEBER</u>																	
331.00	Structures and Improvements	44.46	LIFESPAN	13.72	-0.49%	12-2020	120	R1.5	8.9	-1%	12-2050	120	R1.5	35.8	-1%		
332.00	Reservoirs, Dams and Waterways	55.59	LIFESPAN	13.73	-0.71%	12-2020	120	R2	8.9	-1%	12-2050	120	R2	35.8	-1%		
333.00	Water Wheels, Turbines and Generators	36.15	LIFESPAN	13.66	-1.32%	12-2020	90	L1.5	8.9	-1%	12-2050	90	L1.5	34.6	-1%		
334.00	Accessory Electric Equipment	42.13	LIFESPAN	13.12	-1.64%	12-2020	70	L0	8.8	-1%	12-2050	70	L0	33.0	-1%		
335.00	Miscellaneous Power Plant Equipment	35.38	LIFESPAN	13.17	0.00%	12-2020	75	R0.5	8.7	-1%	12-2050	75	R0.5	33.3	-1%		
336.00	Roads, Railroads and Bridges	26.01	LIFESPAN	13.78	-0.66%	12-2020	120	R1.5	8.9	-1%	12-2050	120	R1.5	37.2	-1%		
<u>YALE</u>																	
330.20	Land Rights	92.19	LIFESPAN	40.00	0.00%	12-2058	SQUARE		47.0	0%	12-2058	SQUARE		47.0	0%		
331.00	Structures and Improvements	66.49	LIFESPAN	38.61	-1.63%	12-2058	120	R1.5	43.9	-7%	12-2058	120	R1.5	43.9	-7%		
332.00	Reservoirs, Dams and Waterways	87.60	LIFESPAN	38.64	-2.36%	12-2058	120	R2	42.1	-10%	12-2058	120	R2	42.1	-10%		
333.00	Water Wheels, Turbines and Generators	66.07	LIFESPAN	38.19	-4.32%	12-2058	90	L1.5	39.4	-15%	12-2058	90	L1.5	39.4	-15%		
334.00	Accessory Electric Equipment	50.53	LIFESPAN	35.96	-5.20%	12-2058	70	L0	36.4	-9%	12-2058	70	L0	36.4	-9%		
335.00	Miscellaneous Power Plant Equipment	83.18	LIFESPAN	35.11	0.00%	12-2058	75	R0.5	34.3	-6%	12-2058	75	R0.5	34.3	-6%		
336.00	Roads, Railroads and Bridges	51.12	LIFESPAN	38.73	-2.18%	12-2058	120	R1.5	44.3	-5%	12-2058	120	R1.5	44.3	-5%		
HYDRO DECOMMISSIONING RESERVE									5.0					5.0			
<u>OTHER PRODUCTION PLANT</u>																	
<u>CHEHALIS</u>																	
341.00	Structures and Improvements					12-2043	70	S2.5	31.5	-4%	12-2043	70	S2.5	31.5	-4%		
342.00	Fuel Holders, Producers and Accessories					12-2043	50	R2	28.7	-3%	12-2043	50	R2	28.7	-3%		
343.00	Prime Movers					12-2043	40	R1	26.0	-5%	12-2043	40	R1	26.0	-5%		
344.00	Generators					12-2043	50	R2	28.7	-5%	12-2043	50	R2	28.7	-5%		
345.00	Accessory Electric Equipment					12-2043	70	R3	31.2	-4%	12-2043	70	R3	31.2	-4%		
346.00	Miscellaneous Power Plant Equipment					12-2043	60	R3	30.7	-4%	12-2043	60	R3	30.7	-4%		
<u>CURRENT CREEK</u>																	
341.00	Structures and Improvements	40.42	LIFESPAN	38.92	-3.29%	12-2045	70	S2.5	33.5	-4%	12-2045	70	S2.5	33.5	-4%		
342.00	Fuel Holders, Producers and Accessories	39.02	LIFESPAN	37.52	-3.05%	12-2045	50	R2	30.5	-3%	12-2045	50	R2	30.5	-3%		
343.00	Prime Movers	39.00	LIFESPAN	37.50	-3.40%	12-2045	40	R1	27.6	-5%	12-2045	40	R1	27.6	-5%		

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A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	
344.00	Generators	40.21	LIFESPAN	38.71	-3.23%	12-2045	50	R2	30.7	-5%	12-2045	50	R2	30.7	-5%		
345.00	Accessory Electric Equipment	40.35	LIFESPAN	38.85	-3.26%	12-2045	70	R3	33.2	-4%	12-2045	70	R3	33.2	-4%		
346.00	Miscellaneous Power Plant Equipment	40.42	LIFESPAN	38.92	-3.27%	12-2045	60	R3	32.7	-4%	12-2045	60	R3	32.7	-4%		
<u>HERMISTON</u>																	
341.00	Structures and Improvements	39.66	LIFESPAN	29.95	-2.93%	12-2036	70	S2.5	24.6	-4%	12-2036	70	S2.5	24.6	-4%		
342.00	Fuel Holders, Producers and Accessories	39.63	LIFESPAN	29.13	-2.76%	12-2036	50	R2	22.5	-3%	12-2036	50	R2	22.5	-3%		
343.00	Prime Movers	38.29	LIFESPAN	29.10	-3.20%	12-2036	40	R1	20.9	-4%	12-2036	40	R1	20.9	-4%		
344.00	Generators	39.68	LIFESPAN	29.82	-2.90%	12-2036	50	R2	22.6	-4%	12-2036	50	R2	22.6	-4%		
345.00	Accessory Electric Equipment	40.40	LIFESPAN	29.91	-2.89%	12-2036	70	R3	24.3	-4%	12-2036	70	R3	24.3	-4%		
346.00	Miscellaneous Power Plant Equipment	40.46	LIFESPAN	29.96	-2.90%	12-2036	60	R3	23.9	-3%	12-2036	60	R3	23.9	-3%		
<u>LAKE SIDE</u>																	
341.00	Structures and Improvements					12-2047	70	S2.5	35.5	-5%	12-2047	70	S2.5	35.5	-5%		
342.00	Fuel Holders, Producers and Accessories					12-2047	50	R2	32.4	-4%	12-2047	50	R2	32.4	-4%		
343.00	Prime Movers					12-2047	40	R1	29.0	-5%	12-2047	40	R1	29.0	-5%		
344.00	Generators	40.00			-3.34%	12-2047	50	R2	32.4	-5%	12-2047	50	R2	32.4	-5%		
345.00	Accessory Electric Equipment					12-2047	70	R3	35.1	-5%	12-2047	70	R3	35.1	-5%		
346.00	Miscellaneous Power Plant Equipment					12-2047	60	R3	34.6	-4%	12-2047	60	R3	34.6	-4%		
<u>GADSBY PEAKERS - CT</u>																	
341.00	Structures and Improvements	30.12	LIFESPAN	25.97	-1.40%	12-2032	70	S2.5	20.9	-2%	12-2032	70	S2.5	20.9	-2%		
342.00	Fuel Holders, Producers and Accessories	29.84	LIFESPAN	25.34	-1.33%	12-2032	50	R2	19.8	-1%	12-2032	50	R2	19.8	-1%		
343.00	Prime Movers	29.70	LIFESPAN	25.34	-1.55%	12-2032	40	R1	18.7	-2%	12-2032	40	R1	18.7	-2%		
344.00	Generators	30.37	LIFESPAN	25.87	-1.38%	12-2032	50	R2	19.8	-2%	12-2032	50	R2	19.8	-2%		
345.00	Accessory Electric Equipment	30.09	LIFESPAN	25.88	-1.56%	12-2032	70	R3	20.8	-2%	12-2032	70	R3	20.8	-2%		
<u>LITTLE MOUNTAIN</u>																	
341.00	Structures and Improvements	32.74	LIFESPAN	3.00	-2.41%	12-2011	FULLY ACCRUED		0.0	0%	12-2011	FULLY ACCRUED		0.0	0%		
343.00	Prime Movers	17.57	LIFESPAN	3.00	-2.41%	12-2011	FULLY ACCRUED		0.0	0%	12-2011	FULLY ACCRUED		0.0	0%		
345.00	Accessory Electric Equipment	32.10	LIFESPAN	3.00	-2.41%	12-2011	FULLY ACCRUED		0.0	0%	12-2011	FULLY ACCRUED		0.0	0%		
346.00	Miscellaneous Power Plant Equipment	39.50	LIFESPAN	3.00	-2.41%	12-2011	FULLY ACCRUED		0.0	0%	12-2011	FULLY ACCRUED		0.0	0%		
<u>DUNLAP - WIND</u>																	
341.00	Structures and Improvements					12-2040	70	R1	27.1	-1%	12-2040	70	R1	27.1	-1%		
343.00	Prime Movers					12-2040	60	R2.5	28.1	-1%	12-2040	60	R2.5	28.1	-1%		
344.00	Generators					12-2040	60	R2.5	28.1	-1%	12-2040	60	R2.5	28.1	-1%		
345.00	Accessory Electric Equipment					12-2040	60	R3	28.5	-1%	12-2040	60	R3	28.5	-1%		
346.00	Miscellaneous Power Plant Equipment					12-2040	60	R3	28.5	0%	12-2040	60	R3	28.5	0%		

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A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	
<u>FOOTE CREEK - WIND</u>																	
341.00	Structures and Improvements					12-2029	70	R1	17.1	-1%	12-2029	70	R1	17.1	-1%		
343.00	Prime Movers	26.09	LIFESPAN	17.59	-0.95%	12-2029	60	R2.5	17.5	-1%	12-2029	60	R2.5	17.5	-1%		
344.00	Generators	26.42	LIFESPAN	17.92	-0.82%	12-2029	60	R2.5	17.5	-1%	12-2029	60	R2.5	17.5	-1%		
345.00	Accessory Electric Equipment	26.46	LIFESPAN	17.96	-0.82%	12-2029	60	R3	17.6	-1%	12-2029	60	R3	17.6	-1%		
<u>GLENROCK - WIND</u>																	
341.00	Structures and Improvements					12-2038	70	R1	25.3	-1%	12-2038	70	R1	25.3	-1%		
343.00	Prime Movers					12-2038	60	R2.5	26.2	-1%	12-2038	60	R2.5	26.2	-1%		
344.00	Generators					12-2038	60	R2.5	26.2	-1%	12-2038	60	R2.5	26.2	-1%		
345.00	Accessory Electric Equipment					12-2038	60	R3	26.5	-1%	12-2038	60	R3	26.5	-1%		
346.00	Miscellaneous Power Plant Equipment					12-2038	60	R3	26.5	0%	12-2038	60	R3	26.5	0%		
<u>GOODNOE HILLS - WIND</u>																	
341.00	Structures and Improvements					12-2038	70	R1	25.3	-1%	12-2038	70	R1	25.3	-1%		
343.00	Prime Movers					12-2038	60	R2.5	26.2	-1%	12-2038	60	R2.5	26.2	-1%		
344.00	Generators					12-2038	60	R2.5	26.2	-1%	12-2038	60	R2.5	26.2	-1%		
345.00	Accessory Electric Equipment					12-2038	60	R3	26.5	-1%	12-2038	60	R3	26.5	-1%		
346.00	Miscellaneous Power Plant Equipment					12-2038	60	R3	26.5	0%	12-2038	60	R3	26.5	0%		
<u>HIGH PLAINS / MCFADDEN - WIND</u>																	
341.00	Structures and Improvements					12-2039	70	R1	26.2	-1%	12-2039	70	R1	26.2	-1%		
343.00	Prime Movers					12-2039	60	R2.5	27.2	-1%	12-2039	60	R2.5	27.2	-1%		
344.00	Generators					12-2039	60	R2.5	27.2	-1%	12-2039	60	R2.5	27.2	-1%		
345.00	Accessory Electric Equipment					12-2039	60	R3	27.5	-1%	12-2039	60	R3	27.5	-1%		
346.00	Miscellaneous Power Plant Equipment					12-2039	60	R3	27.5	0%	12-2039	60	R3	27.5	0%		
<u>LEANING JUMPER - WIND</u>																	
341.00	Structures and Improvements	25.47	LIFESPAN	24.97	-0.52%	12-2036	70	R1	23.5	-1%	12-2036	70	R1	23.5	-1%		
343.00	Prime Movers	24.82	LIFESPAN	24.32	-0.71%	12-2036	60	R2.5	24.3	-1%	12-2036	60	R2.5	24.3	-1%		
344.00	Generators					12-2036	60	R2.5	24.3	-1%	12-2036	60	R2.5	24.3	-1%		
345.00	Accessory Electric Equipment					12-2036	60	R3	24.5	-1%	12-2036	60	R3	24.5	-1%		
346.00	Miscellaneous Power Plant Equipment	25.47	LIFESPAN	24.97	-0.52%	12-2036	60	R3	24.5	-1%	12-2036	60	R3	24.5	-1%		
<u>MARENGO - WIND</u>																	
341.00	Structures and Improvements					12-2037	70	R1	24.4	-1%	12-2037	70	R1	24.4	-1%		
343.00	Prime Movers					12-2037	60	R2.5	25.2	-1%	12-2037	60	R2.5	25.2	-1%		

PARAMETER REPORT
ROCKY MOUNTAIN POWER
COMPARISON OF APPROVED AND PROPOSED DEPRECIATION PARAMETERS
AS OF DECEMBER 31, 2011

Acct	Description	DPU Proposed															Effective FNS after Present Value using Discount Rate 5.5%
		Current Approved				RMP Proposed											
		Life	Curve	Rem Life	FNS	AYFR	Life	Curve	Rem Life	FNS	AYFR	Life	Curve	Rem Life	FNS		
C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q			
344.00	Generators	24.87	0.00	0.00	-1.00%	12-2037	60	R2.5	25.2	-1%	12-2037	60	R2.5	25.2	-1%		
345.00	Accessory Electric Equipment					12-2037	60	R3	25.5	-1%	12-2037	60	R3	25.5	-1%		
346.00	Miscellaneous Power Plant Equipment					12-2037	60	R3	25.5	-1%	12-2037	60	R3	25.5	-1%		
<u>SEVEN MILE HILL - WIND</u>																	
341.00	Structures and Improvements					12-2038	70	R1	25.3	-1%	12-2038	70	R1	25.3	-1%		
343.00	Prime Movers					12-2038	60	R2.5	26.2	-1%	12-2038	60	R2.5	26.2	-1%		
344.00	Generators					12-2038	60	R2.5	26.2	-1%	12-2038	60	R2.5	26.2	-1%		
345.00	Accessory Electric Equipment					12-2038	60	R3	26.5	-1%	12-2038	60	R3	26.5	-1%		
346.00	Miscellaneous Power Plant Equipment					12-2038	60	R3	26.5	0%	12-2038	60	R3	26.5	0%		
<u>SOLAR GENERATING</u>																	
344.00	Generators - Atlantic City					12-2027		SQUARE	16.0	0%	12-2027		SQUARE	16.0	0%		
344.00	Generators - Canyon Lands	15.00	SQ	3.00	0.00%	12-2014		SQUARE	0.0	0%	12-2014		SQUARE	0.0	0%		
344.00	Generators - Green River	15.00	SQ	3.00	0.00%	12-2014		SQUARE	0.0	0%	12-2014		SQUARE	0.0	0%		
344.00	Generators - Oregon High Desert	15.00	SQ	4.00	0.00%	12-2015	50	R2	0.0	0%	12-2015	50	R2	0.0	0%		
<u>MOBILE GENERATORS</u>																	
344.00	East Side Mobile Generator						50	R2	44.2	-5%		50	R2	44.2	-5%		
344.00	West Side Mobile Generator						50	R2	47.8	-5%		50	R2	47.8	-5%		
<u>TRANSMISSION PLANT</u>																	
350.20	Land Rights	70.00	R5	45.23	0.00%		75	R4	62.5	0%		75	R4	62.5	0%		
352.00	Structures and Improvements	75.00	S1	58.51	-1.00%		75	R2.5	66.3	-10%		75	R2.5	65.8	-10%	-2%	
353.00	Station Equipment	58.00	R1.5	45.37	-4.00%		57	S0	48.1	-5%		59	S0	49.7	-5%	-1%	
353.70	Supervisory Equipment	25.00	R2	15.75	0.00%		20	R2	12.1	0%		25	R2	14.4	0%		
354.00	Towers and Fixtures	65.00	R5	42.12	-7.00%		68	R4	56.9	-10%		68	R4	56.1	-10%	-3%	
355.00	Poles and Fixtures	52.00	R2.5	37.15	-42.00%		60	R2	46.4	-40%		60	R2	45.7	-40%	-15%	
356.00	Overhead Conductors and Devices	60.00	R4	39.52	-42.00%		60	R3	43.8	-30%		60	R3	42.6	-30%	-13%	
357.00	Underground Conduit	60.00	R2	52.87	0.00%		60	R2	49.5	0%		65	R2	54.2	0%		
358.00	Underground Conductors and Devices	60.00	R2	52.68	0.00%		60	R2	49.3	-5%		60	R2	48.8	-5%	-2%	
359.00	Roads and Trails	70.00	R5	54.19	0.00%		70	R5	50.2	0%		70	R5	50.2	0%		
<u>UTAH - DISTRIBUTION</u>																	
360.20	Land Rights	50.00	R4	36.84	0.00%		60	R4	46.5	0%		60	R4	46.5	0%		
361.00	Structures and Improvements	60.00	R2	50.90	0.00%		60	S0.5	51.9	0%		60	S0.5	51.9	0%		
362.00	Station Equipment	45.00	S-.5	38.25	-5.00%		47	R0.5	40.3	-10%		47	R0.5	39.9	-10%	-4%	
362.70	Supervisory Equipment	25.00	R3	15.33	0.00%		25	R3	17.0	0%		25	R3	17.0	0%		
364.00	Poles, Towers and Fixtures	40.00	S2	27.88	-55.00%		50	R0.5	40.7	-80%		50	R0.5	39.7	-80%	-34%	

PARAMETER REPORT
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		Current Approved										RMP Proposed					DPU Proposed		Effective FNS after Present Value using Discount Rate
Acct	Description	Life	Curve	Rem Life	FNS	AYFR	Life	Curve	Rem Life	FNS	AYFR	Life	Curve	Rem Life	FNS	5.5%			
A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q			
365.00	Overhead Conductors and Devices	42.00	R0.5	32.98	-40.00%		52	R0.5	41.6	-45%		52	R0.5	40.6	-45%	-19%			
366.00	Underground Conduit	60.00	R2	48.48	-45.00%		60	R2	50.0	-50%		60	R2	49.8	-50%	-13%			
367.00	Underground Conductors and Devices	50.00	R2	38.87	-25.00%		50	R2	39.9	-25%		55	R2	44.6	-25%	-8%			
368.00	Line Transformers	45.00	R0.5	36.26	0.00%		45	R0.5	37.2	-5%		50	R0.5	41.6	-5%	-2%			
369.00	Services	55.00	S5	45.28	-5.00%		55	S5	45.6	-25%		55	S5	45.3	-25%	-8%			
370.00	Meters	26.00	R2.5	13.53	-4.00%		25	S5	20.5	-2%		25	S5	17.3	-2%	-2%			
371.00	Installations on Customer Premises	25.00	L0	16.53	-70.00%		25	L0	17.3	-60%		25	L0	17.3	-60%	-47%			
373.00	Street Lighting and Signal Systems	25.00	R0.5	16.93	-20.00%		25	R0.5	17.8	-20%		25	R0.5	17.5	-20%	-16%			
UTAH - GENERAL																			
389.20	Land Rights	40.00	R1	20.32	0.00%		45	S0	22.8	0%		45	S0	22.8	0%				
390.00	Structures and Improvements	40.00	R1	28.74	10.00%		45	S0	31.8	5%		45	S0	31.8	5%				
392.01	Transportation Equipment - Light Trucks and Vans	12.00	R3	6.80	10.00%		12	L3	5.7	10%		12	L3	5.7	10%				
392.05	Transportation Equipment - Medium Trucks	16.00	L2	10.60	10.00%		16	L2	9.4	10%		16	L2	9.4	10%				
392.09	Transportation Equipment - Trailers	28.00	S1	17.83	25.00%		28	S1	16.7	25%		28	S1	16.7	25%				
392.30	Aircraft	10.00	SQ	9.50	64.00%		10	SQ	6.2	64%		10	SQ	6.2	64%				
396.03	Light Power Operated Equipment	8.00	R4	3.28	10.00%		9	L3	6.4	10%		9	L3	6.4	10%				
396.07	Heavy Power Operated Equipment	12.00	L0.5	8.22	15.00%		14	L0.5	9.8	15%		14	L0.5	9.8	15%				
UTAH MINING																			
399.30	Structures and Improvements	34.64	FCST	12.51	-0.50%	12-2019	40	S1	7.6	-1%	12-2019	40	S1	7.6	-1%				
399.31	Structures and Improvements - Prep Plant	49.30	FCST	34.74	-5.95%	12-2042	60	S2	27.6	-7%	12-2042	60	S2	27.6	-7%				
399.41	Surface Processing Equipment - Prep Plant	48.88	FCST	34.74	-5.95%	12-2042	60	S2	27.7	-7%	12-2042	60	S2	27.7	-7%				
399.44	Surface Electric Power Facilities	13.20	SQ	12.70	0.00%	12-2019	40	R3	7.9	0%	12-2019	40	R3	7.9	0%				
399.45	Underground Equipment	12.00	L2	6.26	5.00%	12-2019	12	L1	5.7	5%		12	L1	7.1	5%				
399.46	Longwall Equipment	12.00	L2	6.26	5.00%	12-2019	10	L4	7.5	5%		10	L4	8.8	5%				
399.51	Vehicles	14.00	S3	8.02	5.00%	12-2019	14	L2.5	5.8	5%		14	L2.5	7.3	5%				
399.52	Heavy Construction Equipment	18.00	R5	9.39	5.00%	12-2019	20	R2.5	7.5	5%		20	R2.5	13.3	5%				
399.60	Miscellaneous Equipment	13.00	L1.5	7.36	1.00%	12-2019	13	L1.5	5.9	1%		13	L1.5	7.6	1%				
399.61	Computer Equipment	8.00	R4	2.77	0.00%	12-2019	9	S2	4.6	0%		9	S2	3.0	0%				
399.70	Mine Development	24.45	FCST	12.51	0.00%	12-2019		SQUARE	8.0	0%	12-2019		SQUARE	8.0	0%				

Sources:
Exhibit RMP (JJS-2)
RMP response to DPU 2.2