Docket No. 13-035-02

OCS Exhibit 2.2 (Direct)

RMP Responses to Data Requests and Other Workpapers Referenced in the Testimony of Jacob Pous for the Office of Consumer Services

INDEX TO WORKPAPERS IN OCS EXHIBIT 2.2 (DIRECT)		
Footnote	**Description**	**Bate #**
1, 2, 12-14, 16, 18-19, 22, 25-29, 61-63, 66-67, 75-76, 78-79, 81-82, 84, 86-89, 91, 96	Exhibit 2011 Depreciation Study at pages I-3, II-25, II-28 through II-31, III-4 through III-15, III-17, III-19, III-23 through III-44, III-121 through III-131, III-582, III-583, III-586, III-587.	1-58
2, 3	Exhibit RMP___(HEL-1).	59-61
4, 8	"Public Utility Depreciation Practices" 1996 edition pages 142, 321.	62-64
6	Title 18 of the Code of Federal Regulations, Part 101, Definition 12.	65-68
9, 10	FERC Opinion No. 165, a Commonwealth Edison Company case, paragraphs 61,219 and 61, 489.	69
11	Response to CCS 8.2 (g) in Docket No. 07-035-13.	70
15	2011 form EIA-860 Data-Schedule 3, Schedule "Generator Data".	71
17	2008 life expectancies by country from www.infoplease.com/ipa/A0934746.html.	72-74
20	2006 Depreciation Study interim retirement workpaper for Colstrip Account 312.	75
24, 80, 90, 93-94, 98	Response to OCS 1.3 Attachment.	76-77
30	Direct Testimony of K. Ian Andrews at pages 12 and 13.	78-79
31, 33, 36-38	Response to DPU 2.38 (a) and (b) Attachment.	80-82
32	Response to DPU 7.6 Attachment 2.	83-85
40	Response by Public Service Company of Oklahoma to AG7-45, in Oklahoma Corporation Commission cause No. 200800144.	86-89
41	Notes from conversations with John Tompeck, Capital Projects Engineer for the King generation plant demolition plant for the Fort Pierce Utility Commission, fort Pierce, Florida.	90
42	Nevada Public Service Commission Docket No. 05-100004 Final Order pages 80-81, paragraphs 256-260.	91-93
44-45, 47-48, 51-53, 55	Response to DPU 2.23 Attachments 1, 2, and 3	94-104
46	RS Means Building Construction Costs dated 2011 Edition.	105-108
46	U.S. Bureau of Labor Statistics for the construction industry in Utah.	109-118

PACIFICORP

PORTLAND, OREGON

DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION ACCRUALS

RELATED TO ELECTRIC PLANT

AS OF DECEMBER 31, 2011

0000 1

Gannett Fleming
Valuation and Rate Division

*Excellence Delivered **As Promised***

BASIS OF STUDY

Depreciation

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

Service Life Estimates

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

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

Service Life Considerations

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

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

STEAM PRODUCTION PLANT

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

HYDRAULIC PRODUCTION PLANT

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

OTHER PRODUCTION PLANT

343.00	Prime Movers

TRANSMISSION PLANT

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

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

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

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

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

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

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

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

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

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

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

Salvage Analysis

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

Net Salvage Considerations

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

PACIFICORP

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

ACCOUNT		PROBABLE RETIREMENT DATE	SURVIVOR CURVE	NET SALVAGE PERCENT	ORIGINAL COST	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	CALCULATED ANNUAL ACCRUAL RATE	COMPOSITE REMAINING LIFE
(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
STEAM PRODUCTION PLANT										
	BLUNDELL									
310.20	Land Rights	12-2037	SQUARE	0	35,883,106.87	18,954,981	16,928,126	651,081	1.81	26.0
311.00	Structures and Improvements	12-2037	90-R2	(5)	8,026,576.18	4,056,001	4,371,904	174,475	2.17	25.1
312.00	Boiler Plant Equipment	12-2037	60-L1	(4)	28,217,346.91	12,572,148	16,773,893	732,686	2.60	22.9
314.00	Turbogenerator Units	12-2037	55-L1	(6)	32,037,766.34	11,896,784	22,063,248	960,425	3.00	23.0
315.00	Accessory Electric Equipment	12-2037	75-R2.5	(3)	7,501,209.73	3,310,874	4,415,372	176,325	2.35	25.0
316.00	Miscellaneous Power Plant Equipment	12-2037	40-O1	(5)	1,241,261.63	447,831	855,494	41,169	3.32	20.8
	TOTAL BLUNDELL				112,907,267.66	51,238,619	65,408,037	2,736,161	2.42	
	CARBON									
311.00	Structures and Improvements	04-2015	90-R2	(48)	15,364,075.57	9,043,571	13,695,261	4,128,150	26.87	3.3
312.00	Boiler Plant Equipment	04-2015	60-L1	(48)	68,831,424.89	36,934,687	64,935,822	19,718,731	28.65	3.3
314.00	Turbogenerator Units	04-2015	55-L1	(48)	28,351,048.87	14,895,098	27,064,454	8,233,237	29.04	3.3
315.00	Accessory Electric Equipment	04-2015	75-R2.5	(48)	6,218,094.17	3,254,763	5,948,016	1,795,184	28.87	3.3
316.00	Miscellaneous Power Plant Equipment	04-2015	40-O1	(47)	809,545.62	313,789	876,243	269,434	33.28	3.3
	TOTAL CARBON				119,574,189.12	64,441,908	112,519,796	34,144,736	28.56	
	CHOLLA									
310.20	Land Rights	12-2042	SQUARE	0	1,201,891.85	121,464	1,080,428	34,853	2.90	31.0
311.00	Structures and Improvements	12-2042	90-R2	(7)	59,823,656.62	22,580,228	41,431,085	1,402,045	2.34	29.6
312.00	Boiler Plant Equipment	12-2042	60-L1	(6)	325,922,912.71	95,109,183	250,369,104	9,335,627	2.86	26.8
314.00	Turbogenerator Units	12-2042	55-L1	(8)	66,047,987.37	23,812,449	47,519,377	1,868,289	2.83	25.4
315.00	Accessory Electric Equipment	12-2042	75-R2.5	(5)	66,675,755.64	25,673,903	44,335,640	1,522,357	2.28	29.1
316.00	Miscellaneous Power Plant Equipment	12-2042	40-O1	(7)	4,155,951.08	1,440,057	3,006,811	132,731	3.19	22.7
	TOTAL CHOLLA				523,828,155.27	168,737,284	387,742,445	14,295,902	2.73	
	COLSTRIP									
311.00	Structures and Improvements	12-2046	90-R2	(8)	58,963,335.35	32,403,454	31,276,948	955,167	1.62	32.7
312.00	Boiler Plant Equipment	12-2046	60-L1	(7)	114,250,014.19	62,967,414	59,280,101	2,182,749	1.91	27.2
314.00	Turbogenerator Units	12-2046	55-L1	(9)	34,705,785.42	14,945,002	22,884,304	819,869	2.36	27.9
315.00	Accessory Electric Equipment	12-2046	75-R2.5	(6)	8,949,684.21	5,153,507	4,333,158	136,185	1.52	31.8
316.00	Miscellaneous Power Plant Equipment	12-2046	40-O1	(8)	2,203,473.28	1,034,382	1,345,369	55,838	2.53	24.1
	TOTAL COLSTRIP				219,072,292.45	116,503,759	119,119,880	4,149,808	1.89	
	CRAIG									
311.00	Structures and Improvements	12-2034	90-R2	(7)	36,736,993.54	21,837,142	17,471,441	793,747	2.16	22.0
312.00	Boiler Plant Equipment	12-2034	60-L1	(6)	93,178,559.28	45,033,353	53,735,920	2,664,117	2.86	20.2
314.00	Turbogenerator Units	12-2034	55-L1	(8)	26,345,535.33	10,376,414	18,076,764	887,035	3.37	20.4
315.00	Accessory Electric Equipment	12-2034	75-R2.5	(6)	16,876,687.70	10,257,023	7,832,266	352,739	2.09	21.6
316.00	Miscellaneous Power Plant Equipment	12-2034	40-O1	(7)	1,714,396.36	896,624	937,780	52,652	3.07	17.8
	TOTAL CRAIG				174,852,172.21	88,400,556	97,854,171	4,750,290	2.72	

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

	ACCOUNT	PROBABLE RETIREMENT DATE	SURVIVOR CURVE	NET SALVAGE PERCENT	ORIGINAL COST	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	CALCULATED ANNUAL ACCRUAL RATE	COMPOSITE REMAINING LIFE
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
	DAVE JOHNSTON									
310.20	Land Rights	12-2027	SQUARE	0	99,970.26	63,605	36,365	2,273	2.27	16.0
311.00	Structures and Improvements	12-2027	90-R2	(5)	138,592,968.06	33,274,404	112,248,212	7,112,051	5.13	15.8
312.00	Boiler Plant Equipment	12-2027	60-L1	(5)	575,213,448.22	153,351,223	450,622,898	29,372,926	5.11	15.3
314.00	Turbogenerator Units	12-2027	55-L1	(6)	91,968,161.64	36,805,513	60,680,738	4,085,272	4.44	14.9
315.00	Accessory Electric Equipment	12-2027	75-R2.5	(4)	53,047,376.12	12,322,395	42,846,876	2,717,085	5.12	15.8
316.00	Miscellaneous Power Plant Equipment	12-2027	40-O1	(5)	8,457,617.36	1,742,727	7,137,771	500,286	5.92	14.3
	TOTAL DAVE JOHNSTON				867,379,541.66	237,559,867	673,572,860	43,789,893	5.05	
	GADSBY									
311.00	Structures and Improvements	12-2022	90-R2	(14)	15,268,515.08	15,723,548	1,682,559	154,306	1.01	10.9
312.00	Boiler Plant Equipment	12-2022	60-L1	(13)	37,464,585.54	38,411,429	3,923,553	369,102	0.99	10.6
314.00	Turbogenerator Units	12-2022	55-L1	(14)	18,863,810.73	19,218,312	2,286,432	212,544	1.13	10.8
315.00	Accessory Electric Equipment	12-2022	75-R2.5	(13)	7,862,653.58	6,383,412	2,501,387	228,725	2.91	10.9
316.00	Miscellaneous Power Plant Equipment	12-2022	40-O1	(13)	457,978.74	400,569	116,947	11,590	2.53	10.1
	TOTAL GADSBY				79,917,543.67	80,137,270	10,510,878	976,267	1.22	
	HAYDEN									
311.00	Structures and Improvements	12-2030	90-R2	(6)	17,564,004.79	4,268,155	14,349,690	767,503	4.37	18.7
312.00	Boiler Plant Equipment	12-2030	60-L1	(6)	52,104,183.17	28,185,580	27,044,854	1,562,139	3.00	17.3
314.00	Turbogenerator Units	12-2030	55-L1	(7)	7,979,216.19	4,140,125	4,397,636	256,028	3.21	17.2
315.00	Accessory Electric Equipment	12-2030	75-R2.5	(5)	2,532,418.13	1,839,935	819,104	45,615	1.80	18.0
316.00	Miscellaneous Power Plant Equipment	12-2030	40-O1	(6)	1,204,187.62	678,648	597,791	38,101	3.16	15.7
	TOTAL HAYDEN				81,384,009.90	39,112,443	47,209,075	2,669,386	3.28	
	HUNTER									
310.20	Land Rights	12-2042	SQUARE	0	246,337.54	129,260	117,078	3,777	1.53	31.0
311.00	Structures and Improvements	12-2042	90-R2	(9)	206,941,130.49	112,578,914	112,986,918	3,881,788	1.88	29.1
312.00	Boiler Plant Equipment	12-2042	60-L1	(7)	632,231,547.28	236,747,622	439,740,134	16,712,079	2.64	26.3
314.00	Turbogenerator Units	12-2042	55-L1	(9)	189,228,621.10	57,761,424	148,497,773	5,633,110	2.98	26.4
315.00	Accessory Electric Equipment	12-2042	75-R2.5	(7)	98,505,362.33	52,502,381	52,898,357	1,856,086	1.88	28.5
316.00	Miscellaneous Power Plant Equipment	12-2042	40-O1	(8)	3,645,567.81	1,606,519	2,330,694	105,656	2.90	22.1
	TOTAL HUNTER				1,130,798,566.55	461,326,120	756,570,954	28,192,496	2.49	
	HUNTINGTON									
311.00	Structures and Improvements	12-2036	90-R2	(8)	116,716,543.27	59,563,288	66,490,579	2,779,665	2.38	23.9
312.00	Boiler Plant Equipment	12-2036	60-L1	(6)	527,118,936.17	124,574,585	434,171,487	18,861,855	3.58	23.0
314.00	Turbogenerator Units	12-2036	55-L1	(8)	122,867,593.25	39,389,991	93,307,010	4,211,059	3.43	22.2
315.00	Accessory Electric Equipment	12-2036	75-R2.5	(6)	46,421,368.83	19,034,731	30,171,920	1,260,444	2.72	23.9
316.00	Miscellaneous Power Plant Equipment	12-2036	40-O1	(7)	2,717,959.41	821,110	2,087,107	103,839	3.82	20.1
	TOTAL HUNTINGTON				815,842,400.93	243,383,705	626,228,103	27,216,862	3.34	
	JAMES RIVER									
311.00	Structures and Improvements	12-2016	90-R2	(1)	5,733,734.14	4,411,588	1,379,483	277,005	4.83	5.0
312.00	Boiler Plant Equipment	12-2016	60-L1	(1)	5,798,092.36	4,457,732	1,398,341	284,795	4.91	4.9
314.00	Turbogenerator Units	12-2016	55-L1	(1)	18,616,437.71	14,291,857	4,510,745	922,355	4.95	4.9
315.00	Accessory Electric Equipment	12-2016	75-R2.5	(1)	4,302,275.77	3,297,379	1,047,920	210,411	4.89	5.0
	TOTAL JAMES RIVER				34,450,539.98	26,458,556	8,336,489	1,694,566	4.92	

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

	ACCOUNT	PROBABLE RETIREMENT DATE	SURVIVOR CURVE	NET SALVAGE PERCENT	ORIGINAL COST	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	CALCULATED ANNUAL ACCRUAL RATE	COMPOSITE REMAINING LIFE
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
	JIM BRIDGER									
310.20	Land Rights	12-2037	SQUARE	0	281,111.10	177,737	103,374	3,976	1.41	26.0
311.00	Structures and Improvements	12-2037	90-R2	(10)	140,256,250.56	87,044,687	67,237,189	2,723,000	1.94	24.7
312.00	Boiler Plant Equipment	12-2037	60-L1	(8)	675,358,589.65	293,188,983	436,198,294	19,093,129	2.83	22.8
314.00	Turbogenerator Units	12-2037	55-L1	(10)	175,249,865.94	69,160,935	123,613,918	5,453,128	3.11	22.7
315.00	Accessory Electric Equipment	12-2037	75-R2.5	(8)	58,882,346.94	35,406,510	28,186,425	1,162,054	1.97	24.3
316.00	Miscellaneous Power Plant Equipment	12-2037	40-O1	(9)	3,722,954.18	1,789,680	2,268,340	114,579	3.08	19.8
	TOTAL JIM BRIDGER				1,053,751,118.37	486,768,532	657,607,540	28,549,866	2.71	
	NAUGHTON									
310.20	Land Rights	12-2029	SQUARE	0	15,015.87	11,039	3,977	221	1.47	18.0
311.00	Structures and Improvements	12-2029	90-R2	(7)	70,399,222.08	36,837,724	38,489,444	2,190,083	3.11	17.6
312.00	Boiler Plant Equipment	12-2029	60-L1	(6)	443,090,329.81	132,342,952	337,332,798	19,728,165	4.45	17.1
314.00	Turbogenerator Units	12-2029	55-L1	(7)	76,375,657.13	30,448,941	51,273,012	3,075,684	4.03	16.7
315.00	Accessory Electric Equipment	12-2029	75-R2.5	(8)	23,006,767.68	11,920,358	12,466,816	714,096	3.10	17.5
316.00	Miscellaneous Power Plant Equipment	12-2029	40-O1	(7)	2,011,397.30	640,479	1,511,716	97,686	4.86	15.5
	TOTAL NAUGHTON				614,898,389.87	212,201,493	441,077,763	25,805,935	4.20	
	WYODAK									
310.20	Land Rights	12-2039	SQUARE	0	164,796.80	87,054	77,743	2,777	1.69	28.0
311.00	Structures and Improvements	12-2039	90-R2	(6)	51,317,577.18	26,663,441	27,733,191	1,045,411	2.04	26.5
312.00	Boiler Plant Equipment	12-2039	60-L1	(5)	300,866,077.38	85,481,727	230,427,654	9,239,699	3.07	24.9
314.00	Turbogenerator Units	12-2039	55-L1	(7)	64,048,524.35	20,811,502	47,720,419	1,975,285	3.08	24.2
315.00	Accessory Electric Equipment	12-2039	75-R2.5	(4)	28,129,327.46	11,407,068	17,847,433	673,412	2.39	26.5
316.00	Miscellaneous Power Plant Equipment	12-2039	40-O1	(6)	1,231,113.42	208,893	1,096,087	48,667	3.95	22.5
	TOTAL WYODAK				445,757,416.59	144,659,685	324,902,527	12,985,251	2.91	
	TOTAL DEPRECIABLE STEAM PRODUCTION PLANT				6,274,413,604.23	2,420,929,797	4,328,660,518	231,957,419	3.70	
310.30	Water Rights									
	Carbon				865,460.63	683,010				
	Dave Johnston				9,700,996.61	2,534,227				
	Gadsby				8,138.01	12,995				
	Hunter				24,271,831.30	10,839,179				
	Huntington				1,471,639.00	981,841				
	JimBridger				171,270.00	96,463				
	Naughton				690.97	631				
	Wyodak				13,496.80	7,722				
	Total Account 310.30 Water Rights				36,503,523.32	15,156,068				
	TOTAL STEAM PRODUCTION PLANT				6,310,917,127.55	2,436,085,865	4,328,660,518	231,957,419	3.68	

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

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

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

	ACCOUNT	PROBABLE RETIREMENT DATE	SURVIVOR CURVE	NET SALVAGE PERCENT	ORIGINAL COST	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	CALCULATED ANNUAL ACCRUAL RATE	COMPOSITE REMAINING LIFE
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
	CUTLER									
330.30	Water Rights	12-2024	SQUARE	0	4,818.31	2,949	1,869	143	2.97	13.1
330.40	Flood Rights	12-2024	SQUARE	0	90,968.42	53,064	37,904	2,914	3.20	13.0
331.00	Structures and Improvements	12-2024	120-R1.5	(1)	3,968,892.28	1,565,277	2,443,304	191,004	4.81	12.8
332.00	Reservoirs, Dams and Waterways	12-2024	120-R2	(1)	7,553,630.76	3,110,868	4,518,299	353,161	4.68	12.8
333.00	Water Wheels, Turbines and Generators	12-2024	90-L1.5	(1)	11,999,063.03	2,130,854	9,988,200	775,105	6.46	12.9
334.00	Accessory Electric Equipment	12-2024	70-L0	(2)	2,564,703.01	510,863	2,105,134	169,076	6.59	12.5
335.00	Miscellaneous Power Plant Equipment	12-2024	75-R0.5	(1)	12,554.11	5,906	6,774	545	4.34	12.4
336.00	Roads, Railroads and Bridges	12-2024	120-R1.5	(1)	572,059.24	259,659	318,121	24,879	4.35	12.8
	TOTAL CUTLER				26,766,689.16	7,639,440	19,419,605	1,516,827	5.67	
	EAGLE POINT									
330.20	Land Rights	12-2025	SQUARE	0	12,122.48	12,122	0	0	-	-
331.00	Structures and Improvements	12-2025	120-R1.5	(1)	138,479.88	115,570	24,295	1,758	1.27	13.8
332.00	Reservoirs, Dams and Waterways	12-2025	120-R2	(1)	1,227,012.53	1,017,939	221,344	15,962	1.30	13.9
333.00	Water Wheels, Turbines and Generators	12-2025	90-L1.5	(4)	251,541.42	249,873	11,730	851	0.34	13.8
334.00	Accessory Electric Equipment	12-2025	70-L0	(3)	98,714.47	69,132	32,544	2,421	2.45	13.4
336.00	Roads, Railroads and Bridges	12-2025	120-R1.5	(1)	105,740.65	63,989	42,809	3,098	2.93	13.8
	TOTAL EAGLE POINT				1,833,611.43	1,528,625	332,722	24,090	1.31	
	FOUNTAIN GREEN									
331.00	Structures and Improvements		FULLY ACCRUED		35,549.64	35,550	0	0	-	-
332.00	Reservoirs, Dams and Waterways		FULLY ACCRUED		318,832.62	228,155	90,678	0	-	-
333.00	Water Wheels, Turbines and Generators		FULLY ACCRUED		92,199.14	92,199	0	0	-	-
334.00	Accessory Electric Equipment		FULLY ACCRUED		145,374.73	78,464	66,911	0	-	-
336.00	Roads, Railroads and Bridges		FULLY ACCRUED		1,261.15	1,261	0	0	-	-
	TOTAL FOUNTAIN GREEN				593,217.28	435,629	157,589	0	-	
	GRANITE									
331.00	Structures and Improvements	12-2030	120-R1.5	(2)	534,780.84	130,303	415,173	22,272	4.16	18.6
332.00	Reservoirs, Dams and Waterways	12-2030	120-R2	(1)	3,769,782.29	1,289,268	2,518,212	134,298	3.56	18.8
333.00	Water Wheels, Turbines and Generators	12-2030	90-L1.5	(4)	720,702.06	356,684	392,846	21,576	2.99	18.2
334.00	Accessory Electric Equipment	12-2030	70-L0	(4)	210,624.63	88,372	130,678	7,528	3.57	17.4
335.00	Miscellaneous Power Plant Equipment	12-2030	75-R0.5	(2)	1,409.81	832	606	34	2.41	17.8
	TOTAL GRANITE				5,237,299.63	1,865,459	3,457,515	185,708	3.55	
	KLAMATH RIVER									
330.20	Land Rights	12-2020	SQUARE	0	638,992.96	301,660	337,333	37,482	5.87	9.0
330.40	Flood Rights	12-2020	SQUARE	0	252,509.75	152,481	100,029	11,115	4.40	9.0
331.00	Structures and Improvements	12-2020	120-R1.5	(1)	902,611.29	394,187	517,450	58,131	6.44	8.9
332.00	Reservoirs, Dams and Waterways	12-2020	120-R2	(1)	11,773,874.40	6,851,048	5,040,565	566,154	4.81	8.9
333.00	Water Wheels, Turbines and Generators	12-2020	90-L1.5	(4)	284,202.95	175,105	120,466	14,080	4.95	8.6
334.00	Accessory Electric Equipment	12-2020	70-L0	(1)	850,584.91	349,150	509,941	58,798	6.91	8.7
335.00	Miscellaneous Power Plant Equipment	12-2020	75-R0.5	(1)	61,787.58	32,488	29,917	3,473	5.62	8.6
336.00	Roads, Railroads and Bridges	12-2020	120-R1.5	(1)	241,074.81	112,137	131,349	14,746	6.12	8.9
	TOTAL KLAMATH RIVER				15,005,638.65	8,368,256	6,787,050	763,979	5.09	

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

	ACCOUNT	PROBABLE RETIREMENT DATE	SURVIVOR CURVE	NET SALVAGE PERCENT	ORIGINAL COST	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	CALCULATED ANNUAL ACCRUAL RATE	COMPOSITE REMAINING LIFE
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
	KLAMATH RIVER - ACCELERATED									
330.20	Land Rights	12-2019	SQUARE	0	40,941.30	23,079	17,862	2,233	5.45	8.0
330.40	Flood Rights	12-2019	SQUARE	0	1,029.50	581	448	56	5.44	8.0
331.00	Structures and Improvements	12-2019	SQUARE	0	13,625,273.83	4,600,629	9,024,645	1,128,079	8.28	8.0
332.00	Reservoirs, Dams and Waterways	12-2019	SQUARE	0	33,571,693.16	14,772,461	18,799,232	2,349,902	7.00	8.0
333.00	Water Wheels, Turbines and Generators	12-2019	SQUARE	0	17,770,236.87	6,645,137	11,125,100	1,390,639	7.83	8.0
334.00	Accessory Electric Equipment	12-2019	SQUARE	0	15,513,216.33	4,197,548	11,315,668	1,414,462	9.12	8.0
335.00	Miscellaneous Power Plant Equipment	12-2019	SQUARE	0	169,253.74	84,765	84,489	10,563	6.24	8.0
336.00	Roads, Railroads and Bridges	12-2019	SQUARE	0	2,547,856.13	1,023,780	1,524,076	190,510	7.48	8.0
	TOTAL KLAMATH RIVER ACCELERATED				83,239,500.86	31,347,980	51,891,520	6,486,444	7.79	
	LAST CHANCE									
331.00	Structures and Improvements	12-2025	120-R1.5	(1)	448,394.01	244,819	208,059	15,110	3.37	13.8
332.00	Reservoirs, Dams and Waterways	12-2025	120-R2	(1)	959,002.13	454,436	514,156	37,110	3.87	13.9
333.00	Water Wheels, Turbines and Generators	12-2025	90-L1.5	(3)	1,068,019.67	612,312	487,748	35,902	3.36	13.6
334.00	Accessory Electric Equipment	12-2025	70-L0	(2)	261,833.29	99,338	167,732	12,670	4.84	13.2
336.00	Roads, Railroads and Bridges	12-2025	120-R1.5	(1)	65,286.71	38,833	27,107	1,971	3.02	13.8
	TOTAL LAST CHANCE				2,802,535.81	1,449,738	1,404,802	102,763	3.67	
	LIFTON									
330.20	Land Rights	12-2033	SQUARE	0	20,758.93	12,173	8,586	390	1.88	22.0
330.30	Water Rights	12-2033	SQUARE	0	24,129.94	13,866	10,264	466	1.93	22.0
331.00	Structures and Improvements	12-2033	120-R1.5	(4)	1,202,030.35	560,157	689,955	32,937	2.74	20.9
332.00	Reservoirs, Dams and Waterways	12-2033	120-R2	(3)	8,271,908.23	3,014,592	5,505,473	257,784	3.12	21.4
333.00	Water Wheels, Turbines and Generators	12-2033	90-L1.5	(2)	7,761,267.73	1,072,252	6,844,241	316,348	4.08	21.6
334.00	Accessory Electric Equipment	12-2033	70-L0	(4)	288,315.67	102,806	197,042	10,043	3.48	19.6
335.00	Miscellaneous Power Plant Equipment	12-2033	75-R0.5	(2)	2,910.09	1,267	1,701	84	2.89	20.2
336.00	Roads, Railroads and Bridges	12-2033	120-R1.5	(2)	186,957.26	38,479	152,217	7,074	3.78	21.5
	TOTAL LIFTON				17,758,278.20	4,815,592	13,409,479	625,126	3.52	
	MERWIN									
330.20	Land Rights	12-2058	SQUARE	0	300,510.01	227,732	72,778	1,549	0.52	47.0
330.50	Fish/Wildlife	12-2058	SQUARE	0	212,279.74	163,648	48,632	1,035	0.49	47.0
331.00	Structures and Improvements	12-2058	120-R1.5	(5)	31,596,208.04	10,311,084	22,864,934	516,626	1.64	44.3
332.00	Reservoirs, Dams and Waterways	12-2058	120-R2	(9)	11,656,734.99	6,206,732	6,499,109	148,831	1.28	43.7
333.00	Water Wheels, Turbines and Generators	12-2058	90-L1.5	(17)	7,889,887.76	4,799,510	4,431,659	114,110	1.45	38.8
334.00	Accessory Electric Equipment	12-2058	70-L0	(8)	10,057,945.59	1,969,413	8,893,168	234,636	2.33	37.9
335.00	Miscellaneous Power Plant Equipment	12-2058	75-R0.5	(3)	158,874.83	34,266	129,375	3,235	2.04	40.0
336.00	Roads, Railroads and Bridges	12-2058	120-R1.5	(6)	2,148,088.58	718,825	1,558,149	35,229	1.64	44.2
	TOTAL MERWIN				64,020,529.54	24,431,210	44,497,804	1,055,251	1.65	
	NORTH UMPQUA									
331.00	Structures and Improvements	12-2038	120-R1.5	(3)	23,122,316.99	6,479,110	17,336,876	662,375	2.86	26.2
332.00	Reservoirs, Dams and Waterways	12-2038	120-R2	(2)	117,865,347.31	33,112,655	87,109,999	3,304,427	2.80	26.4
333.00	Water Wheels, Turbines and Generators	12-2038	90-L1.5	(5)	24,053,733.61	5,362,038	19,894,382	768,676	3.20	25.9
334.00	Accessory Electric Equipment	12-2038	70-L0	(4)	15,764,745.34	2,428,520	13,966,815	573,835	3.64	24.3
335.00	Miscellaneous Power Plant Equipment	12-2038	75-R0.5	(2)	716,521.19	200,692	530,160	21,538	3.01	24.6
336.00	Roads, Railroads and Bridges	12-2038	120-R1.5	(3)	6,840,814.91	2,289,521	4,756,518	182,378	2.67	26.1
	TOTAL NORTH UMPQUA				188,363,479.35	49,872,536	143,594,750	5,513,229	2.93	

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

	ACCOUNT	PROBABLE RETIREMENT DATE	SURVIVOR CURVE	NET SALVAGE PERCENT	ORIGINAL COST	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	CALCULATED ANNUAL ACCRUAL RATE	COMPOSITE REMAINING LIFE
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
	OLMSTED									
331.00	Structures and Improvements	12-2016	120-R1.5	(1)	190,851.69	149,454	43,306	8,758	4.59	4.9
334.00	Accessory Electric Equipment	12-2016	70-L0	(1)	28,640.22	17,085	11,842	2,410	8.41	4.9
335.00	Miscellaneous Power Plant Equipment	12-2016	75-R0.5	0	3,274.14	2,581	693	140	4.28	5.0
336.00	Roads, Railroads and Bridges	12-2016	120-R1.5	0	12,641.17	6,512	6,129	1,231	9.74	5.0
	TOTAL OLMSTED				235,407.22	175,632	61,970	12,539	5.33	
	PARIS									
331.00	Structures and Improvements	12-2017	120-R1.5	0	115,992.18	55,262	60,730	10,174	8.77	6.0
332.00	Reservoirs, Dams and Waterways	12-2017	120-R2	(1)	96,285.00	95,825	1,423	238	0.25	6.0
333.00	Water Wheels, Turbines and Generators	12-2017	90-L1.5	(1)	73,253.33	68,094	5,892	991	1.35	5.9
334.00	Accessory Electric Equipment	12-2017	70-L0	(1)	151,116.65	103,434	49,194	8,345	5.52	5.9
335.00	Miscellaneous Power Plant Equipment	12-2017	75-R0.5	0	417.22	390	27	5	1.20	5.4
	TOTAL PARIS				437,064.38	323,005	117,266	19,753	4.52	
	PIONEER									
330.20	Land Rights	12-2030	SQUARE	0	9,247.48	7,357	1,890	99	1.07	19.1
330.30	Water Rights	12-2030	SQUARE	0	110,805.67	88,175	22,631	1,191	1.07	19.0
331.00	Structures and Improvements	12-2030	120-R1.5	(2)	514,442.22	204,736	319,995	17,239	3.35	18.6
332.00	Reservoirs, Dams and Waterways	12-2030	120-R2	(2)	8,118,726.13	3,891,552	4,389,549	235,238	2.90	18.7
333.00	Water Wheels, Turbines and Generators	12-2030	90-L1.5	(2)	1,598,920.96	394,338	1,236,561	66,166	4.14	18.7
334.00	Accessory Electric Equipment	12-2030	70-L0	(4)	543,405.18	226,055	339,086	19,514	3.59	17.4
335.00	Miscellaneous Power Plant Equipment	12-2030	75-R0.5	(1)	9,601.69	4,918	4,780	270	2.81	17.7
336.00	Roads, Railroads and Bridges	12-2030	120-R1.5	(1)	70,754.91	7,613	63,849	3,417	4.83	18.7
	TOTAL PIONEER				10,975,904.24	4,824,744	6,378,341	343,134	3.13	
	PROSPECT # 1, 2 AND 4									
330.20	Land Rights	12-2038	SQUARE	0	3,711.84	1,659	2,053	76	2.05	27.0
330.40	Flood Rights	12-2038	SQUARE	0	3,165.96	1,988	1,179	44	1.39	26.8
331.00	Structures and Improvements	12-2038	120-R1.5	(3)	3,310,521.34	1,043,997	2,365,840	90,682	2.74	26.1
332.00	Reservoirs, Dams and Waterways	12-2038	120-R2	(2)	26,162,163.71	6,116,126	20,569,281	777,016	2.97	26.5
333.00	Water Wheels, Turbines and Generators	12-2038	90-L1.5	(5)	3,898,861.56	916,508	3,177,297	122,725	3.15	25.9
334.00	Accessory Electric Equipment	12-2038	70-L0	(5)	2,177,999.46	573,905	1,712,993	71,647	3.29	23.9
335.00	Miscellaneous Power Plant Equipment	12-2038	75-R0.5	(2)	19,027.06	4,930	14,478	584	3.07	24.8
336.00	Roads, Railroads and Bridges	12-2038	120-R1.5	(3)	292,057.63	87,318	213,501	8,167	2.80	26.1
	TOTAL PROSPECT # 1, 2 AND 4				35,867,509.56	8,746,432	28,056,622	1,070,941	2.99	
	PROSPECT #3									
331.00	Structures and Improvements	12-2018	120-R1.5	(1)	333,844.78	219,953	117,230	16,880	5.06	6.9
332.00	Reservoirs, Dams and Waterways	12-2018	120-R2	(1)	4,227,698.95	3,012,197	1,257,779	180,670	4.27	7.0
333.00	Water Wheels, Turbines and Generators	12-2018	90-L1.5	(1)	1,808,818.99	1,207,312	619,595	89,244	4.93	6.9
334.00	Accessory Electric Equipment	12-2018	70-L0	(1)	477,082.18	315,765	166,088	24,459	5.13	6.8
335.00	Miscellaneous Power Plant Equipment	12-2018	75-R0.5	0	71,749.51	50,472	21,278	3,113	4.34	6.8
336.00	Roads, Railroads and Bridges	12-2018	120-R1.5	(1)	59,360.36	46,897	13,057	1,885	3.18	6.9
	TOTAL PROSPECT #3				6,978,554.77	4,852,596	2,195,027	316,251	4.53	

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

	ACCOUNT (1)	PROBABLE RETIREMENT DATE (2)	SURVIVOR CURVE (3)	NET SALVAGE PERCENT (4)	ORIGINAL COST (5)	BOOK DEPRECIATION RESERVE (6)	FUTURE ACCRUALS (7)	CALCULATED ANNUAL ACCRUAL AMOUNT (8)	CALCULATED ANNUAL ACCRUAL RATE (9)	COMPOSITE REMAINING LIFE (10)
	SANTA CLARA									
331.00	Structures and Improvements	12-2020	120-R1.5	(1)	179,622.92	107,595	73,824	8,285	4.61	8.9
332.00	Reservoirs, Dams and Waterways	12-2020	120-R2	(1)	1,139,630.56	693,752	457,275	51,216	4.49	8.9
333.00	Water Wheels, Turbines and Generators	12-2020	90-L1.5	(1)	464,354.77	293,532	175,466	19,779	4.26	8.9
334.00	Accessory Electric Equipment	12-2020	70-L0	(1)	692,175.17	386,516	312,581	36,039	5.21	8.7
335.00	Miscellaneous Power Plant Equipment	12-2020	75-R0.5	(1)	7,952.48	5,558	2,474	284	3.57	8.7
336.00	Roads, Railroads and Bridges	12-2020	120-R1.5	(2)	2,720.37	2,341	434	50	1.84	8.7
	TOTAL SANTA CLARA				2,486,456.27	1,489,294	1,022,054	115,853	4.65	
	STAIRS									
331.00	Structures and Improvements	12-2030	120-R1.5	(3)	181,021.20	107,359	79,093	4,266	2.36	18.5
332.00	Reservoirs, Dams and Waterways	12-2030	120-R2	(2)	741,496.91	286,792	469,535	25,054	3.38	18.7
333.00	Water Wheels, Turbines and Generators	12-2030	90-L1.5	(3)	518,170.82	289,650	244,066	13,290	2.56	18.4
334.00	Accessory Electric Equipment	12-2030	70-L0	(4)	178,031.46	95,941	89,212	5,148	2.89	17.3
336.00	Roads, Railroads and Bridges	12-2030	120-R1.5	(1)	5,509.26	150	5,414	289	5.25	18.7
	TOTAL STAIRS				1,624,229.65	779,892	887,320	48,047	2.96	
	SWIFT									
330.20	Land Rights	12-2058	SQUARE	0	6,277,412.59	3,726,097	2,551,316	54,283	0.86	47.0
330.50	Fish/Wildlife	12-2058	SQUARE	0	97,228.11	56,819	40,409	860	0.88	47.0
331.00	Structures and Improvements	12-2058	120-R1.5	(5)	31,933,471.09	3,282,966	30,247,179	676,497	2.12	44.7
332.00	Reservoirs, Dams and Waterways	12-2058	120-R2	(8)	42,715,636.80	23,841,615	22,291,273	517,861	1.21	43.0
333.00	Water Wheels, Turbines and Generators	12-2058	90-L1.5	(16)	11,938,274.49	6,436,592	7,411,806	192,152	1.61	38.6
334.00	Accessory Electric Equipment	12-2058	70-L0	(8)	4,434,336.04	998,085	3,790,998	101,343	2.29	37.4
335.00	Miscellaneous Power Plant Equipment	12-2058	75-R0.5	(5)	417,281.14	223,040	215,105	6,056	1.45	35.5
336.00	Roads, Railroads and Bridges	12-2058	120-R1.5	(5)	1,012,079.37	174,838	887,845	19,920	1.97	44.6
	TOTAL SWIFT				98,825,719.63	38,740,052	67,435,931	1,568,972	1.59	
	VIVA NAUGHTON									
331.00	Structures and Improvements	12-2040	120-R1.5	(3)	403,224.93	175,574	239,748	8,580	2.13	27.9
332.00	Reservoirs, Dams and Waterways	12-2040	120-R2	(2)	103,506.99	46,360	59,217	2,101	2.03	28.2
333.00	Water Wheels, Turbines and Generators	12-2040	90-L1.5	(7)	497,437.95	232,298	299,961	11,159	2.24	26.9
334.00	Accessory Electric Equipment	12-2040	70-L0	(6)	169,721.82	71,684	108,221	4,376	2.58	24.7
335.00	Miscellaneous Power Plant Equipment	12-2040	75-R0.5	(2)	20,594.26	8,858	12,148	468	2.27	26.0
	TOTAL VIVA NAUGHTON				1,194,485.95	534,774	719,295	26,684	2.23	
	WALLOWA FALLS									
331.00	Structures and Improvements	12-2016	120-R1.5	0	112,225.05	88,911	23,314	4,692	4.18	5.0
332.00	Reservoirs, Dams and Waterways	12-2016	120-R2	0	909,447.61	719,140	190,308	38,211	4.20	5.0
333.00	Water Wheels, Turbines and Generators	12-2016	90-L1.5	(1)	105,583.87	72,452	34,188	6,874	6.51	5.0
334.00	Accessory Electric Equipment	12-2016	70-L0	(1)	1,393,215.15	1,040,214	366,933	74,871	5.37	4.9
336.00	Roads, Railroads and Bridges	12-2016	120-R1.5	0	310,958.51	235,849	75,110	15,103	4.86	5.0
	TOTAL WALLOWA FALLS				2,831,430.19	2,156,566	689,853	139,751	4.94	

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

	ACCOUNT	PROBABLE RETIREMENT DATE	SURVIVOR CURVE	NET SALVAGE PERCENT	ORIGINAL COST	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	CALCULATED ANNUAL ACCRUAL RATE	COMPOSITE REMAINING LIFE
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
	WEBER									
331.00	Structures and Improvements	12-2020	120-R1.5	(1)	368,302.99	258,763	113,223	12,744	3.46	8.9
332.00	Reservoirs, Dams and Waterways	12-2020	120-R2	(1)	1,358,944.18	931,858	440,676	49,506	3.64	8.9
333.00	Water Wheels, Turbines and Generators	12-2020	90-L1.5	(1)	904,665.20	592,171	321,541	36,305	4.01	8.9
334.00	Accessory Electric Equipment	12-2020	70-L0	(1)	253,737.73	71,575	184,700	21,029	8.29	8.8
335.00	Miscellaneous Power Plant Equipment	12-2020	75-R0.5	(1)	22,270.09	14,643	7,850	898	4.03	8.7
336.00	Roads, Railroads and Bridges	12-2020	120-R1.5	(1)	39,856.53	24,646	15,609	1,750	4.39	8.9
	TOTAL WEBER				2,947,776.72	1,893,656	1,083,599	122,232	4.15	
	YALE									
330.20	Land Rights	12-2058	SQUARE	0	761,579.86	464,848	296,732	6,313	0.83	47.0
331.00	Structures and Improvements	12-2058	120-R1.5	(7)	7,680,924.56	2,771,426	5,447,163	124,156	1.62	43.9
332.00	Reservoirs, Dams and Waterways	12-2058	120-R2	(10)	27,653,817.17	17,599,833	12,819,366	304,166	1.10	42.1
333.00	Water Wheels, Turbines and Generators	12-2058	90-L1.5	(15)	10,698,063.15	5,305,887	6,996,886	177,745	1.66	39.4
334.00	Accessory Electric Equipment	12-2058	70-L0	(9)	3,586,772.18	1,122,186	2,787,396	76,509	2.13	36.4
335.00	Miscellaneous Power Plant Equipment	12-2058	75-R0.5	(6)	546,858.96	314,075	265,595	7,739	1.42	34.3
336.00	Roads, Railroads and Bridges	12-2058	120-R1.5	(5)	1,439,462.47	383,868	1,127,568	25,447	1.77	44.3
	TOTAL YALE				52,367,478.35	27,962,123	29,740,706	722,075	1.38	
	HYDRO DECOMMISSIONING RESERVE			a		(2,219,335)	8,853,085	1,770,617		5.0
	TOTAL HYDRAULIC PRODUCTION				**697,877,989.24**	**250,439,538**	**481,493,306**	**25,085,845**	3.59	
	OTHER PRODUCTION PLANT									
	CHEHALIS									
341.00	Structures and Improvements	12-2043	70-S2.5	(4)	23,264,895.84	4,770,678	19,424,814	616,617	2.65	31.5
342.00	Fuel Holders, Producers and Accessories	12-2043	50-R2	(3)	1,597,345.52	334,616	1,310,650	45,620	2.86	28.7
343.00	Prime Movers	12-2043	40-R1	(5)	191,561,490.22	35,475,369	165,664,196	6,360,655	3.32	26.0
344.00	Generators	12-2043	50-R2	(5)	82,787,184.68	17,586,081	69,340,463	2,412,833	2.91	28.7
345.00	Accessory Electric Equipment	12-2043	70-R3	(4)	39,232,856.31	7,969,692	32,832,479	1,053,091	2.68	31.2
346.00	Miscellaneous Power Plant Equipment	12-2043	60-R3	(4)	3,239,885.55	670,002	2,699,479	87,844	2.71	30.7
	TOTAL CHEHALIS				341,683,658.12	66,806,438	291,272,081	10,576,660	3.10	
	CURRANT CREEK									
341.00	Structures and Improvements	12-2045	70-S2.5	(4)	44,110,651.13	7,483,195	38,391,882	1,146,048	2.60	33.5
342.00	Fuel Holders, Producers and Accessories	12-2045	50-R2	(3)	3,299,735.22	572,985	2,825,742	92,496	2.80	30.5
343.00	Prime Movers	12-2045	40-R1	(5)	183,388,912.17	26,903,906	165,654,452	5,996,075	3.27	27.6
344.00	Generators	12-2045	50-R2	(5)	75,958,925.69	12,270,691	67,486,181	2,200,476	2.90	30.7
345.00	Accessory Electric Equipment	12-2045	70-R3	(4)	42,401,824.55	6,842,125	37,255,773	1,123,463	2.65	33.2
346.00	Miscellaneous Power Plant Equipment	12-2045	60-R3	(4)	2,969,761.75	520,979	2,567,573	78,591	2.65	32.7
	TOTAL CURRANT CREEK				352,129,810.51	54,593,881	314,181,603	10,637,149	3.02	

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

	ACCOUNT	PROBABLE RETIREMENT DATE	SURVIVOR CURVE	NET SALVAGE PERCENT	ORIGINAL COST	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	CALCULATED ANNUAL ACCRUAL RATE	COMPOSITE REMAINING LIFE
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
	HERMISTON									
341.00	Structures and Improvements	12-2036	70-S2.5	(4)	12,844,996.02	4,318,895	9,039,901	368,006	2.86	24.6
342.00	Fuel Holders, Producers and Accessories	12-2036	50-R2	(3)	25,321.62	8,889	17,192	765	3.02	22.5
343.00	Prime Movers	12-2036	40-R1	(4)	107,253,896.88	31,307,539	80,236,514	3,841,289	3.58	20.9
344.00	Generators	12-2036	50-R2	(4)	40,074,379.62	13,702,379	27,974,976	1,240,517	3.10	22.6
345.00	Accessory Electric Equipment	12-2036	70-R3	(4)	9,115,252.96	3,189,999	6,289,864	258,633	2.84	24.3
346.00	Miscellaneous Power Plant Equipment	12-2036	60-R3	(3)	497,343.10	175,766	336,497	14,068	2.83	23.9
	TOTAL HERMISTON				169,811,190.20	52,703,467	123,894,944	5,723,278	3.37	
	LAKE SIDE									
341.00	Structures and Improvements	12-2047	70-S2.5	(5)	27,840,392.37	1,796,212	27,436,200	773,233	2.78	35.5
342.00	Fuel Holders, Producers and Accessories	12-2047	50-R2	(4)	3,502,124.00	228,130	3,414,079	105,438	3.01	32.4
343.00	Prime Movers	12-2047	40-R1	(5)	178,617,105.44	10,639,577	176,908,384	6,097,398	3.41	29.0
344.00	Generators	12-2047	50-R2	(5)	82,025,855.99	5,254,905	80,872,244	2,495,887	3.04	32.4
345.00	Accessory Electric Equipment	12-2047	70-R3	(5)	44,396,410.02	2,845,160	43,771,071	1,246,885	2.81	35.1
346.00	Miscellaneous Power Plant Equipment	12-2047	60-R3	(4)	3,151,909.27	204,884	3,073,102	88,715	2.81	34.6
	TOTAL LAKE SIDE				339,533,797.09	20,968,868	335,475,080	10,807,556	3.18	
	GADSBY PEAKERS - CT									
341.00	Structures and Improvements	12-2032	70-S2.5	(2)	4,240,304.49	1,311,326	3,013,785	144,208	3.40	20.9
342.00	Fuel Holders, Producers and Accessories	12-2032	50-R2	(1)	2,284,125.76	709,142	1,597,825	80,577	3.53	19.8
343.00	Prime Movers	12-2032	40-R1	(2)	56,436,132.04	15,169,888	42,394,967	2,269,642	4.02	18.7
344.00	Generators	12-2032	50-R2	(2)	16,059,493.89	5,105,983	11,274,701	568,912	3.54	19.8
345.00	Accessory Electric Equipment	12-2032	70-R3	(2)	2,919,648.88	806,767	2,171,275	104,566	3.58	20.8
	TOTAL GADBSY PEAKER UNIT 4-6				81,939,705.06	23,103,106	60,452,553	3,167,905	3.87	
	LITTLE MOUNTAIN									
341.00	Structures and Improvements		FULLY ACCRUED		337,027.88	360,620	0	0	-	-
343.00	Prime Movers		FULLY ACCRUED		1,167,092.49	1,468,443	(219,654)	0	-	-
345.00	Accessory Electric Equipment		FULLY ACCRUED		215,728.34	230,829	0	0	-	-
346.00	Miscellaneous Power Plant Equipment		FULLY ACCRUED		11,813.11	12,640	0	0	-	-
	TOTAL LITTLE MOUNTAIN				1,731,661.82	2,072,532	(219,654)	0		
	DUNLAP - WIND									
341.00	Structures and Improvements	12-2040	70-R1	(1)	7,639,582.09	410,022	7,305,956	269,485	3.53	27.1
343.00	Prime Movers	12-2040	60-R2.5	(1)	207,516,766.59	11,796,933	197,795,001	7,031,461	3.39	28.1
344.00	Generators	12-2040	60-R2.5	(1)	5,564,835.74	316,350	5,304,134	188,558	3.39	28.1
345.00	Accessory Electric Equipment	12-2040	60-R3	(1)	12,295,697.59	702,600	11,716,055	411,224	3.34	28.5
346.00	Miscellaneous Power Plant Equipment	12-2040	60-R3	0	149,130.71	8,511	140,620	4,936	3.31	28.5
	TOTAL DUNLAP - WIND				233,166,012.72	13,234,416	222,261,766	7,905,664	3.39	
	FOOTE CREEK - WIND									
341.00	Structures and Improvements	12-2029	70-R1	(1)	110,228.76	53,096	58,235	3,400	3.08	17.1
343.00	Prime Movers	12-2029	60-R2.5	(1)	31,931,758.87	15,744,942	16,506,134	945,180	2.96	17.5
344.00	Generators	12-2029	60-R2.5	(1)	1,612,116.14	799,311	828,926	47,476	2.94	17.5
345.00	Accessory Electric Equipment	12-2029	60-R3	(1)	2,859,205.55	1,426,257	1,461,541	82,948	2.90	17.6
	TOTAL FOOTE CREEK - WIND				36,513,309.32	18,023,606	18,854,836	1,079,004	2.96	

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

	ACCOUNT (1)	PROBABLE RETIREMENT DATE (2)	SURVIVOR CURVE (3)	NET SALVAGE PERCENT (4)	ORIGINAL COST (5)	BOOK DEPRECIATION RESERVE (6)	FUTURE ACCRUALS (7)	CALCULATED ANNUAL ACCRUAL AMOUNT (8)	CALCULATED ANNUAL ACCRUAL RATE (9)	COMPOSITE REMAINING LIFE (10)
	GLENROCK - WIND									
341.00	Structures and Improvements	12-2038	70-R1	(1)	9,292,453.04	975,485	8,409,893	331,989	3.57	25.3
343.00	Prime Movers	12-2038	60-R2.5	(1)	436,361,922.76	49,158,727	391,566,815	14,939,443	3.42	26.2
344.00	Generators	12-2038	60-R2.5	(1)	13,550,268.00	1,519,803	12,165,968	464,156	3.43	26.2
345.00	Accessory Electric Equipment	12-2038	60-R3	(1)	29,389,239.52	3,231,614	26,451,518	996,506	3.39	26.5
346.00	Miscellaneous Power Plant Equipment	12-2038	60-R3	0	1,157,160.00	130,805	1,026,355	38,674	3.34	26.5
	TOTAL GLENROCK - WIND				489,751,043.32	55,016,434	439,620,549	16,770,768	3.42	
	GOODNOE HILLS - WIND									
341.00	Structures and Improvements	12-2038	70-R1	(1)	5,437,881.00	696,023	4,796,237	189,500	3.48	25.3
343.00	Prime Movers	12-2038	60-R2.5	(1)	161,900,089.22	21,376,423	142,142,667	5,429,046	3.35	26.2
344.00	Generators	12-2038	60-R2.5	(1)	4,495,729.72	578,079	3,962,608	151,320	3.37	26.2
345.00	Accessory Electric Equipment	12-2038	60-R3	(1)	9,673,607.79	1,224,770	8,545,574	322,231	3.33	26.5
346.00	Miscellaneous Power Plant Equipment	12-2038	60-R3	0	172,301.00	22,898	149,403	5,636	3.27	26.5
	TOTAL GOODNOE HILLS - WIND				181,679,608.73	23,898,193	159,596,489	6,097,733	3.36	
	HIGH PLAINS / MCFADDEN - WIND									
341.00	Structures and Improvements	12-2039	70-R1	(1)	7,826,215.91	704,676	7,199,802	274,683	3.51	26.2
343.00	Prime Movers	12-2039	60-R2.5	(1)	245,354,431.39	23,364,404	224,443,572	8,266,778	3.37	27.2
344.00	Generators	12-2039	60-R2.5	(1)	6,957,137.32	662,797	6,363,912	234,398	3.37	27.2
345.00	Accessory Electric Equipment	12-2039	60-R3	(1)	14,747,043.32	1,402,520	13,491,994	490,599	3.33	27.5
346.00	Miscellaneous Power Plant Equipment	12-2039	60-R3	0	113,708.50	10,800	102,908	3,742	3.29	27.5
	TOTAL HIGH PLAINS / MCFADDEN - WIND				274,998,536.44	26,145,197	251,602,188	9,270,200	3.37	
	LEANING JUMPER - WIND									
341.00	Structures and Improvements	12-2036	70-R1	(1)	4,944,194.31	995,607	3,998,029	170,057	3.44	23.5
343.00	Prime Movers	12-2036	60-R2.5	(1)	155,200,731.51	32,084,829	124,667,910	5,140,304	3.31	24.3
344.00	Generators	12-2036	60-R2.5	(1)	5,450,980.07	1,096,696	4,408,794	181,726	3.33	24.3
345.00	Accessory Electric Equipment	12-2036	60-R3	(1)	9,073,183.29	1,837,461	7,326,454	298,438	3.29	24.5
346.00	Miscellaneous Power Plant Equipment	12-2036	60-R3	(1)	81,035.73	17,052	64,794	2,640	3.26	24.5
	TOTAL LEANING JUMPER - WIND				174,750,124.91	36,031,645	140,465,981	5,793,165	3.32	
	MARENGO - WIND									
341.00	Structures and Improvements	12-2037	70-R1	(1)	10,204,779.66	1,552,881	8,753,946	358,447	3.51	24.4
343.00	Prime Movers	12-2037	60-R2.5	(1)	325,732,057.40	52,036,563	276,952,815	10,978,103	3.37	25.2
344.00	Generators	12-2037	60-R2.5	(1)	9,356,542.02	1,481,456	7,968,651	315,845	3.38	25.2
345.00	Accessory Electric Equipment	12-2037	60-R3	(1)	19,708,441.55	3,127,550	16,777,976	656,928	3.33	25.5
346.00	Miscellaneous Power Plant Equipment	12-2037	60-R3	(1)	337,118.68	52,243	288,247	11,283	3.35	25.5
	TOTAL MARENGO - WIND				365,338,939.31	58,250,693	310,741,635	12,320,606	3.37	
	SEVEN MILE HILL - WIND									
341.00	Structures and Improvements	12-2038	70-R1	(1)	5,976,710.89	740,042	5,296,436	209,227	3.50	25.3
343.00	Prime Movers	12-2038	60-R2.5	(1)	214,736,151.83	28,544,136	188,339,377	7,193,865	3.35	26.2
344.00	Generators	12-2038	60-R2.5	(1)	6,597,543.97	879,420	5,784,099	220,936	3.35	26.2
345.00	Accessory Electric Equipment	12-2038	60-R3	(1)	13,215,081.41	1,734,141	11,613,091	437,999	3.31	26.5
346.00	Miscellaneous Power Plant Equipment	12-2038	60-R3	0	515,769.57	65,645	450,125	16,975	3.29	26.5
	TOTAL SEVEN MILE HILL - WIND				241,041,257.67	31,963,384	211,483,128	8,079,002	3.35	

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

	ACCOUNT	PROBABLE RETIREMENT DATE	SURVIVOR CURVE	NET SALVAGE PERCENT	ORIGINAL COST	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	CALCULATED ANNUAL ACCRUAL RATE	COMPOSITE REMAINING LIFE
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
	SOLAR GENERATING									
344.00	Generators - Atlantic City	12-2027	SQUARE	0	5,545.93	1,616	3,930	246	4.44	16.0
344.00	Generators - Canyon Lands	12-2014	SQUARE	0	36,389.01	43,953	(7,564)	0	-	-
344.00	Generators - Green River	12-2014	SQUARE	0	55,086.78	66,516	(11,429)	0	-	-
344.00	Generators - Oregon High Desert	12-2015	50-R2	0	56,321.97	60,789	(4,467)	0	-	-
	TOTAL SOLAR GENERATING				153,343.69	172,874	(19,530)	246	0.16	
	MOBILE GENERATORS									
344.00	East Side Mobile Generator		50-R2	(5)	839,680.12	230,290	651,374	14,730	1.75	44.2
344.00	West Side Mobile Generator		50-R2	(5)	849,226.01	108,199	783,488	16,408	1.93	47.8
	TOTAL MOBILE GENERATORS				1,688,906.13	338,489	1,434,862	31,138	1.84	
	TOTAL DEPRECIABLE OTHER PRODUCTION				**3,285,910,905.04**	**483,323,223**	**2,881,098,511**	**108,260,074**	3.29	
340.30	Water Rights - Lakeside				14,529,040.00	-				
340.30	Water Rights - Currant Creek				2,891,146.49	351				
	TOTAL OTHER PRODUCTION				**3,303,331,091.53**	**483,323,574**	**2,881,098,511**	**108,260,074**		
	TOTAL PRODUCTION PLANT				**10,312,126,208.32**	**3,169,848,977**	**7,691,252,335**	**365,303,338**	3.54	
	TRANSMISSION PLANT									
350.20	Land Rights		75-R4	0	139,234,363.73	28,994,325	110,240,039	1,762,864	1.27	62.5
352.00	Structures and Improvements		75-R2.5	(10)	147,332,555.11	22,740,260	139,325,551	2,101,439	1.43	66.3
353.00	Station Equipment		57-S0	(5)	1,595,552,604.69	309,282,881	1,366,047,354	28,382,788	1.78	48.1
353.70	Supervisory Equipment		20-R2	0	17,713,612.15	10,104,856	7,608,756	629,574	3.55	12.1
354.00	Towers and Fixtures		68-R4	(10)	984,782,938.80	216,288,971	866,972,262	15,247,412	1.55	56.9
355.00	Poles and Fixtures		60-R2	(40)	646,422,318.11	246,362,229	658,629,016	14,201,275	2.20	46.4
356.00	Overhead Conductors and Devices		60-R3	(30)	896,688,169.50	385,839,730	779,854,890	17,786,314	1.98	43.8
357.00	Underground Conduit		60-R2	0	3,259,618.43	664,050	2,595,568	52,423	1.61	49.5
358.00	Underground Conductors and Devices		60-R2	(5)	7,475,094.80	1,675,031	6,173,819	125,242	1.68	49.3
359.00	Roads and Trails		70-R5	0	11,586,681.32	3,828,976	7,757,705	154,506	1.33	50.2
	TOTAL TRANSMISSION PLANT				**4,450,047,956.64**	**1,225,781,309**	**3,945,204,960**	**80,443,837**	1.81	
	DISTRIBUTION PLANT									
	OREGON - DISTRIBUTION									
360.20	Land Rights		55-S3	0	4,298,476.58	2,568,041	1,730,436	51,289	1.19	33.7
361.00	Structures and Improvements		65-R1.5	(10)	20,889,104.38	4,304,577	18,673,438	336,833	1.61	55.4
362.00	Station Equipment		52-R0.5	(15)	207,126,368.09	57,935,983	180,259,340	4,267,946	2.06	42.2
362.70	Supervisory Equipment		25-R2.5	0	3,105,264.88	1,999,052	1,106,213	85,170	2.74	13.0
364.00	Poles, Towers and Fixtures		55-R1.5	(100)	329,864,981.77	198,099,630	461,630,334	10,943,997	3.32	42.2
365.00	Overhead Conductors and Devices		60-R0.5	(70)	234,791,947.74	104,322,536	294,823,775	6,207,635	2.64	47.5
366.00	Underground Conduit		70-R2.5	(50)	84,576,613.03	33,185,279	93,679,641	1,691,519	2.00	55.4
367.00	Underground Conductors and Devices		58-R2.5	(35)	157,816,848.24	62,660,521	150,392,224	3,365,598	2.13	44.7
368.00	Line Transformers		42-R1.5	(20)	394,583,572.03	183,279,423	290,220,863	9,779,371	2.48	29.7
369.10	Overhead Services		55-R1	(35)	74,710,338.72	27,302,992	73,555,965	1,690,287	2.26	43.5

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

ACCOUNT (1)		PROBABLE RETIREMENT DATE (2)	SURVIVOR CURVE (3)	NET SALVAGE PERCENT (4)	ORIGINAL COST (5)	BOOK DEPRECIATION RESERVE (6)	FUTURE ACCRUALS (7)	CALCULATED ANNUAL ACCRUAL AMOUNT (8)	CALCULATED ANNUAL ACCRUAL RATE (9)	COMPOSITE REMAINING LIFE (10)
369.20	Underground Services		60-R4	(40)	14,558,189.63	5,361,852	15,019,613	325,198	2.23	46.2
370.00	Meters		20-S2.5	(4)	3,901,131.94	2,876,561	1,180,616	116,933	3.00	10.1
371.00	Installations on Customer Premises		25-L0	(50)	271,230.94	223,984	182,862	14,173	5.23	12.9
373.00	Street Lighting and Signal Systems		35-L0	(30)	672,642.15	323,710	550,725	23,386	3.48	23.5
	TOTAL CALIFORNIA - DISTRIBUTION				225,035,480.86	101,665,301	247,092,517	5,984,235	2.66	
	UTAH - DISTRIBUTION									
360.20	Land Rights		60-R4	0	7,985,479.00	2,303,105	5,682,374	122,259	1.53	46.5
361.00	Structures and Improvements		60-S0.5	0	44,279,566.99	7,945,042	36,334,525	700,620	1.58	51.9
362.00	Station Equipment		47-R0.5	(10)	411,291,117.56	85,772,075	366,648,154	9,087,074	2.21	40.3
362.70	Supervisory Equipment		25-R3	0	5,594,695.63	2,568,536	3,026,160	177,772	3.18	17.0
364.00	Poles, Towers and Fixtures		50-R0.5	(80)	319,266,142.94	148,074,576	426,604,481	10,494,307	3.29	40.7
365.00	Overhead Conductors and Devices		52-R0.5	(45)	209,693,253.62	83,277,577	220,777,641	5,313,522	2.53	41.6
366.00	Underground Conduit		60-R2	(50)	169,200,100.51	54,002,188	199,797,963	3,997,532	2.36	50.0
367.00	Underground Conductors and Devices		50-R2	(25)	467,447,484.78	150,872,077	433,437,279	10,864,537	2.32	39.9
368.00	Line Transformers		45-R0.5	(5)	427,468,015.20	103,940,801	344,900,615	9,281,386	2.17	37.2
369.00	Services		55-S5	(25)	224,795,047.11	61,965,242	219,028,567	4,806,156	2.14	45.6
370.00	Meters		25-S5	(2)	73,237,990.22	28,704,701	45,998,049	2,239,582	3.06	20.5
371.00	Installations on Customer Premises		25-L0	(60)	4,418,312.74	2,742,405	4,326,895	250,217	5.66	17.3
373.00	Street Lighting and Signal Systems		25-R0.5	(20)	23,767,481.89	10,666,812	17,854,166	1,004,478	4.23	17.8
	TOTAL UTAH - DISTRIBUTION				2,388,444,688.19	742,835,137	2,324,416,869	58,339,442	2.44	
	IDAHO - DISTRIBUTION									
360.20	Land Rights		50-R4	0	1,085,196.34	465,065	620,131	17,831	1.64	34.8
361.00	Structures and Improvements		60-R2	0	2,161,811.32	490,212	1,671,599	32,124	1.49	52.0
362.00	Station Equipment		55-R1.5	(10)	28,289,569.09	10,002,243	21,116,283	477,551	1.69	44.2
362.70	Supervisory Equipment		25-R3	0	388,613.07	282,427	106,186	8,135	2.09	13.1
364.00	Poles, Towers and Fixtures		50-R0.5	(80)	68,677,210.63	35,745,306	87,873,673	2,137,750	3.11	41.1
365.00	Overhead Conductors and Devices		52-R0.5	(30)	34,559,097.72	18,199,599	26,727,228	694,203	2.01	38.5
366.00	Underground Conduit		60-R2	(40)	7,887,911.93	2,686,860	8,356,217	168,342	2.13	49.6
367.00	Underground Conductors and Devices		50-R2	(15)	24,598,549.67	8,824,498	19,463,834	499,529	2.03	39.0
368.00	Line Transformers		45-R0.5	(5)	69,825,543.02	23,321,610	49,995,210	1,409,037	2.02	35.5
369.00	Services		55-S5	(25)	30,457,923.97	9,681,657	28,390,748	627,289	2.06	45.3
370.00	Meters		25-S5	(3)	13,315,346.99	9,051,089	4,663,718	247,989	1.86	18.8
371.00	Installations on Customer Premises		25-L0	(45)	169,110.18	103,617	141,593	8,140	4.81	17.4
373.00	Street Lighting and Signal Systems		25-R0.5	(20)	618,578.58	318,084	424,210	24,131	3.90	17.6
	TOTAL IDAHO - DISTRIBUTION				282,034,462.51	119,172,267	249,550,630	6,352,051	2.25	
	TOTAL DISTRIBUTION PLANT				5,639,593,821.10	2,159,963,657	5,618,791,231	142,293,278	2.52	
	GENERAL PLANT									
	OREGON - GENERAL									
390.00	Structures and Improvements		55-R1	(10)	73,351,600.51	14,715,408	65,971,353	1,459,003	1.99	45.2
392.01	Transportation Equipment - Light Trucks and Vans		12-L2.5	10	11,309,407.76	4,261,815	5,916,652	829,513	7.33	7.1
392.05	Transportation Equipment - Medium Trucks		16-L3	10	10,847,610.24	4,264,475	5,498,374	594,608	5.48	9.2
392.09	Transportation Equipment - Trailers		33-L2	15	3,429,180.70	818,188	2,096,616	87,313	2.55	24.0
396.03	Light Power Operated Equipment		9-S3	15	7,861,988.66	2,395,766	4,286,924	715,512	9.10	6.0
396.07	Heavy Power Operated Equipment		15-L1	20	28,086,567.01	7,000,292	15,468,962	1,477,834	5.26	10.5
	TOTAL OREGON - GENERAL				134,886,354.88	33,455,944	99,238,881	5,163,783	3.83	

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

ACCOUNT (1)		PROBABLE RETIREMENT DATE (2)	SURVIVOR CURVE (3)	NET SALVAGE PERCENT (4)	ORIGINAL COST (5)	BOOK DEPRECIATION RESERVE (6)	FUTURE ACCRUALS (7)	CALCULATED ANNUAL ACCRUAL AMOUNT (8)	CALCULATED ANNUAL ACCRUAL RATE (9)	COMPOSITE REMAINING LIFE (10)
	AZ, CO, MT, ETC. - GENERAL									
390.00	Structures and Improvements		45-R2	0	383,797.68	225,351	158,447	6,001	1.56	26.4
392.01	Transportation Equipment - Light Trucks and Vans		16-R2	0	581,852.00	379,706	202,146	17,662	3.04	11.4
392.05	Transportation Equipment - Medium Trucks		19-R2.5	15	292,979.93	147,888	101,145	6,905	2.36	14.6
392.09	Transportation Equipment - Trailers		25-R1.5	0	8,560.46	5,973	2,587	187	2.18	13.8
396.07	Heavy Power Operated Equipment		25-R2	5	2,448,697.64	1,325,083	1,001,180	53,861	2.20	18.6
	TOTAL AZ, CO, MT, ETC. - GENERAL				3,715,887.71	2,084,001	1,465,505	84,616	2.28	
	TOTAL GENERAL PLANT				454,793,010.87	133,453,357	287,333,967	18,889,059	4.15	
	UTAH MINING									
399.30	Structures and Improvements	12-2019	40-S1	(1)	15,693,192.64	12,301,953	3,548,172	464,224	2.96	7.6
399.31	Structures and Improvements - Prep Plant	12-2042	60-S2	(7)	24,395,253.87	12,289,774	13,813,148	499,652	2.05	27.6
399.41	Surface Processing Equipment - Prep Plant	12-2042	60-S2	(7)	8,155,178.09	4,079,830	4,646,211	167,625	2.06	27.7
399.44	Surface Electric Power Facilities	12-2019	40-R3	0	3,424,574.61	1,632,830	1,791,745	225,661	6.59	7.9
399.45	Underground Equipment	12-2019	12-L1	5	102,791,246.74	53,372,675	44,279,009	7,748,168	7.54	5.7
399.46	Longwall Equipment	12-2019	10-L4	5	32,346,822.36	4,725,183	26,004,298	3,470,118	10.73	7.5
399.51	Vehicles	12-2019	14-L2.5	5	1,191,523.48	723,927	408,020	70,560	5.92	5.8
399.52	Heavy Construction Equipment	12-2019	20-R2.5	5	5,988,395.72	2,907,003	2,781,973	369,171	6.16	7.5
399.60	Miscellaneous Equipment	12-2019	13-L1.5	1	2,331,379.02	1,306,694	1,001,371	170,359	7.31	5.9
399.61	Computer Equipment	12-2019	9-S2	0	392,405.87	323,306	69,100	15,064	3.84	4.6
399.70	Mine Development	12-2019	SQUARE	0	38,414,876.89	26,695,536	11,719,341	1,464,917	3.81	8.0
	TOTAL UTAH MINING				235,124,849.29	120,358,711	110,062,388	14,665,519	6.24	
	TOTAL ELECTRIC PLANT				21,091,685,846.22	8,809,406,011	17,652,644,881	621,595,031	2.95	

a Estimated decommissioning costs are $6,633,750

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ACCOUNT 311 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1911-2011 EXPERIENCE BAND 1916-2011

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

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ACCOUNT 311 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1911-2011 EXPERIENCE BAND 1916-2011

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

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ACCOUNT 311 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1919-2011 EXPERIENCE BAND 1982-2011

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

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ACCOUNT 311 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1919-2011 EXPERIENCE BAND 1982-2011

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

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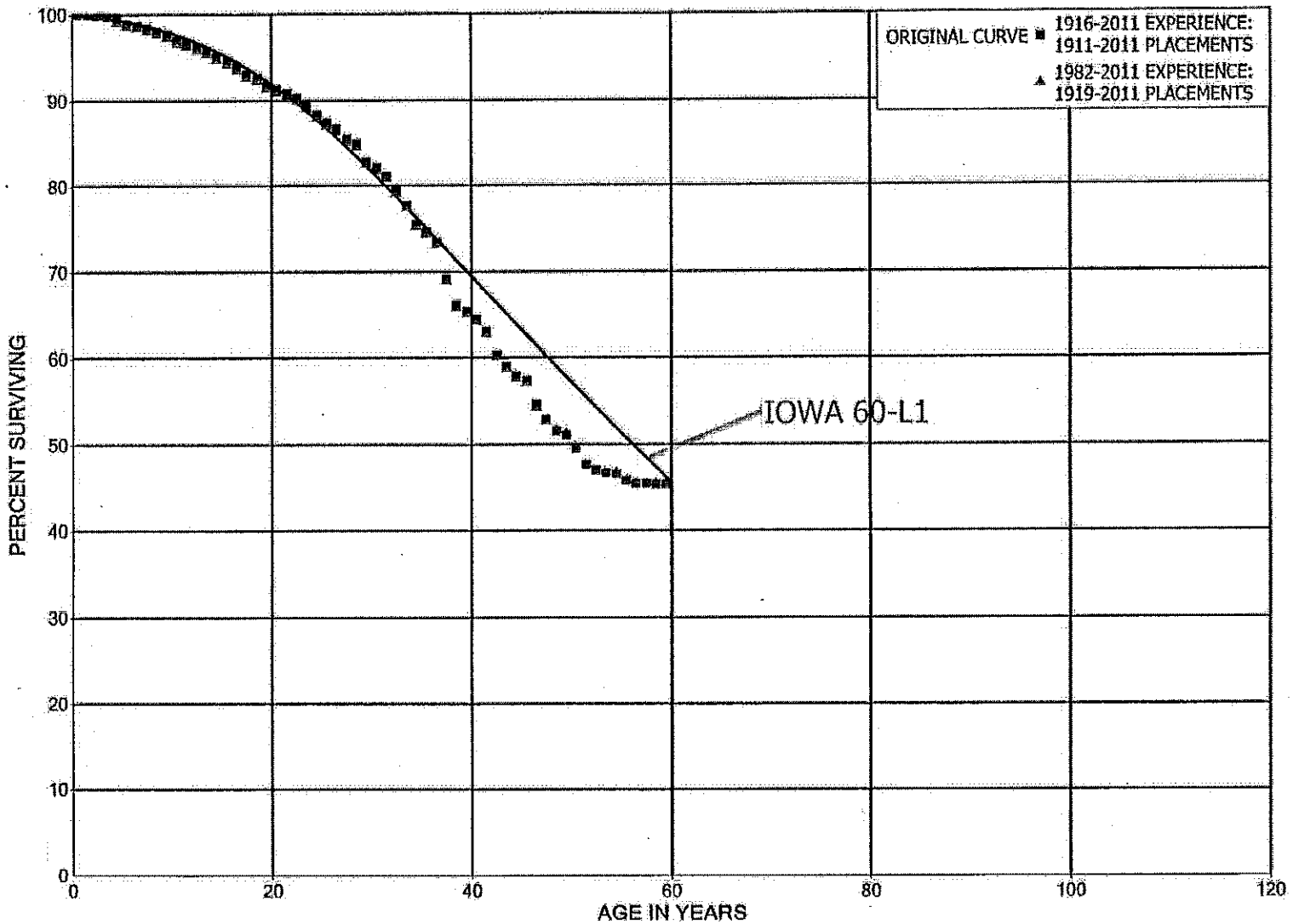
ACCOUNT 312 BOILER PLANT EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



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ACCOUNT 312 BOILER PLANT EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1911-2011 EXPERIENCE BAND 1916-2011

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

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ACCOUNT 312 BOILER PLANT EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1911-2011 EXPERIENCE BAND 1916-2011

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

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ACCOUNT 312 BOILER PLANT EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1919-2011 EXPERIENCE BAND 1982-2011

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

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ACCOUNT 312 BOILER PLANT EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1919-2011 EXPERIENCE BAND 1982-2011

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

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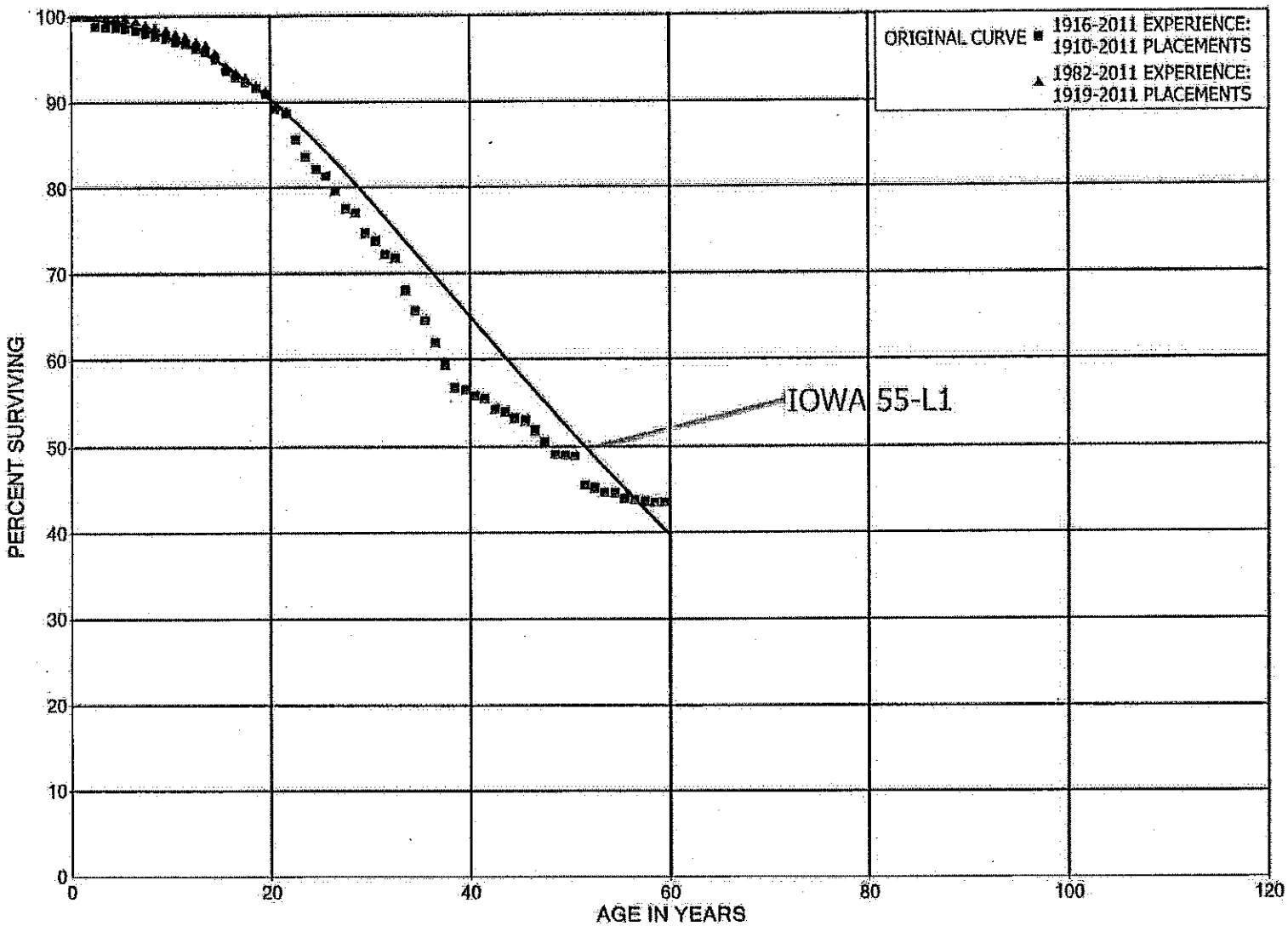
ACCOUNT 314 TURBOGENERATOR UNITS
ORIGINAL AND SMOOTH SURVIVOR CURVES



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ACCOUNT 314 TURBOGENERATOR UNITS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1910-2011 EXPERIENCE BAND 1916-2011

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

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ACCOUNT 314 TURBOGENERATOR UNITS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1910-2011 EXPERIENCE BAND 1916-2011

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

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ACCOUNT 314 TURBOGENERATOR UNITS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1919-2011 EXPERIENCE BAND 1982-2011

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

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ACCOUNT 314 TURBOGENERATOR UNITS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1919-2011 EXPERIENCE BAND 1982-2011

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

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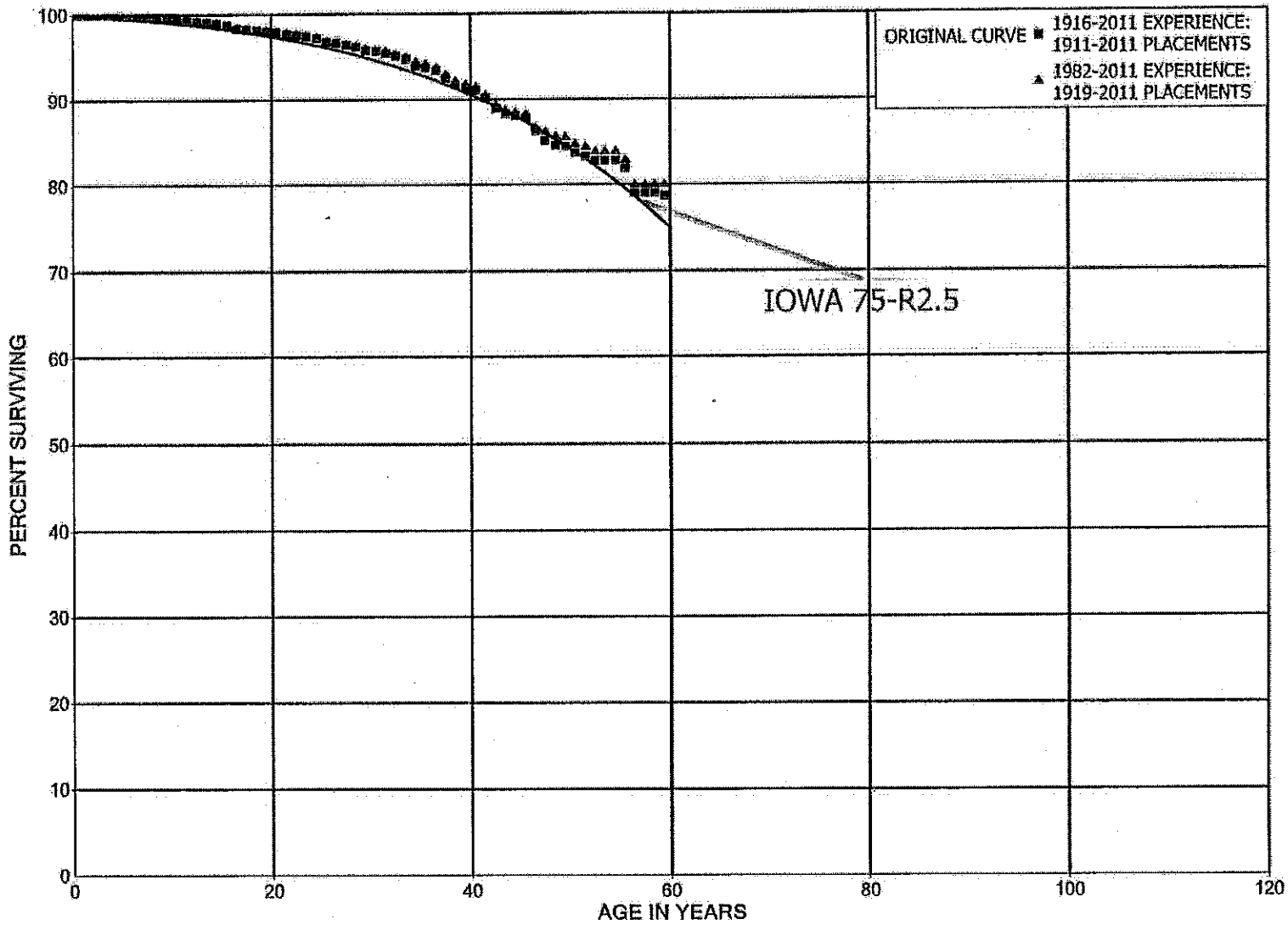
ACCOUNT 315 ACCESSORY ELECTRIC EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



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ACCOUNT 315 ACCESSORY ELECTRIC EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1911-2011 EXPERIENCE BAND 1916-2011

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

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ACCOUNT 315 ACCESSORY ELECTRIC EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1911-2011 EXPERIENCE BAND 1916-2011

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

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ACCOUNT 315 ACCESSORY ELECTRIC EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1919-2011 EXPERIENCE BAND 1982-2011

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

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ACCOUNT 315 ACCESSORY ELECTRIC EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1919-2011 EXPERIENCE BAND 1982-2011

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

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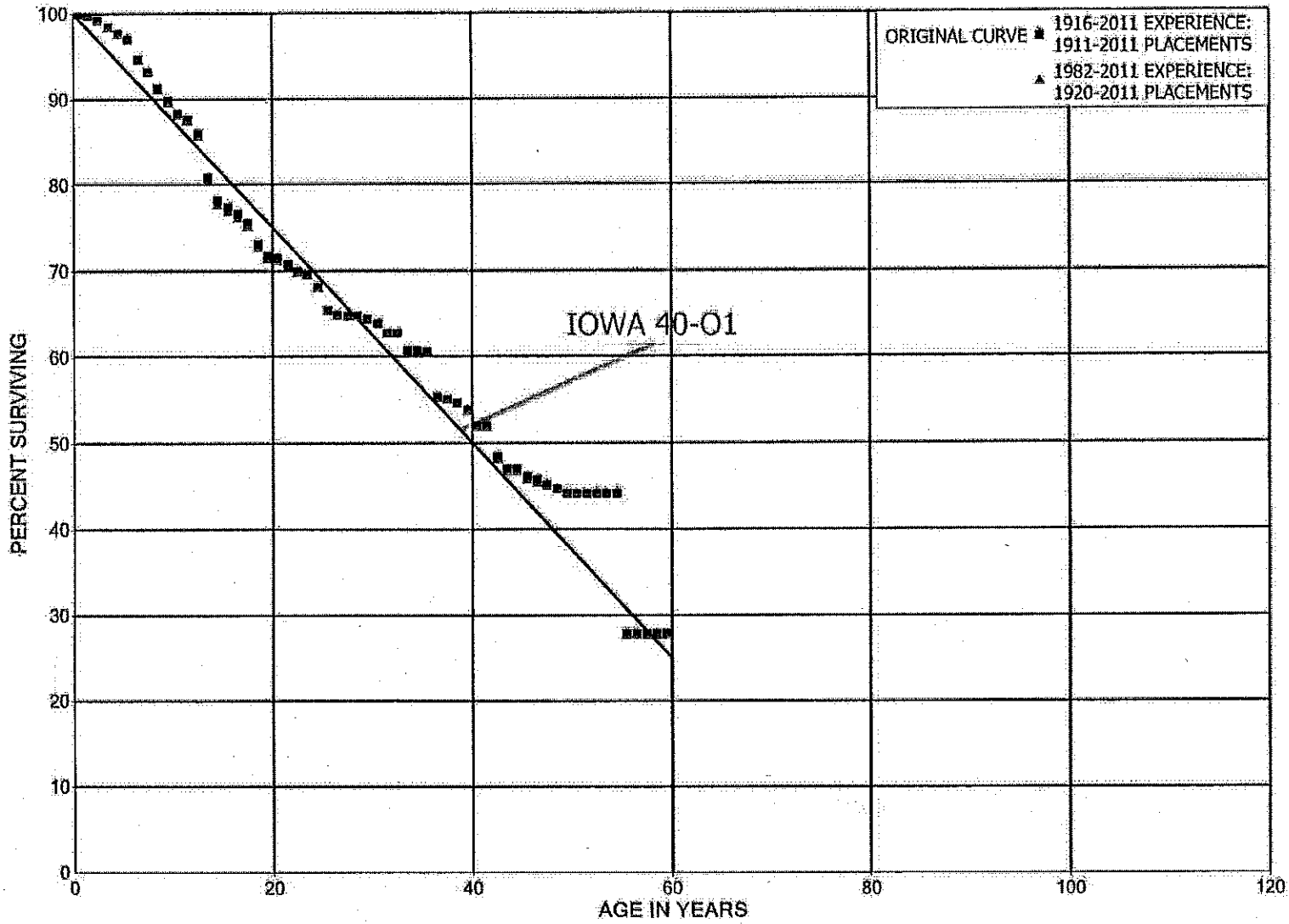
ACCOUNT 316 MISCELLANEOUS POWER PLANT EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



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ACCOUNT 316 MISCELLANEOUS POWER PLANT EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1911-2011 EXPERIENCE BAND 1916-2011

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

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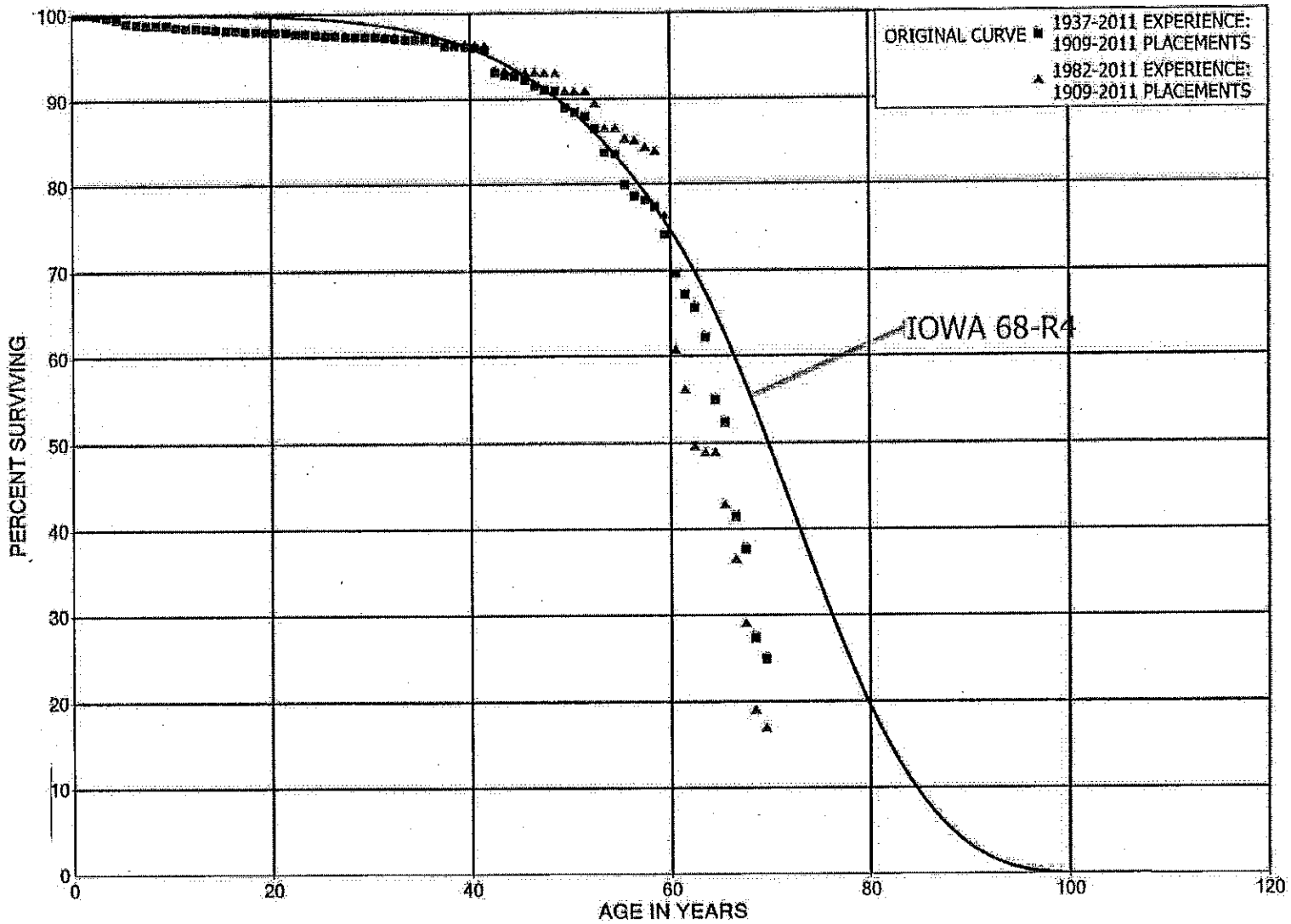
ACCOUNT 316 MISCELLANEOUS POWER PLANT EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1911-2011 EXPERIENCE BAND 1916-2011

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

PACIFICORP
ACCOUNT 354 TOWERS AND FIXTURES
ORIGINAL AND SMOOTH SURVIVOR CURVES



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ACCOUNT 354 TOWERS AND FIXTURES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1909-2011 EXPERIENCE BAND 1937-2011

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

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ACCOUNT 354 TOWERS AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1909-2011 EXPERIENCE BAND 1937-2011

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

PACIFICORP

ACCOUNT 354 TOWERS AND FIXTURES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1909-2011 EXPERIENCE BAND 1982-2011

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

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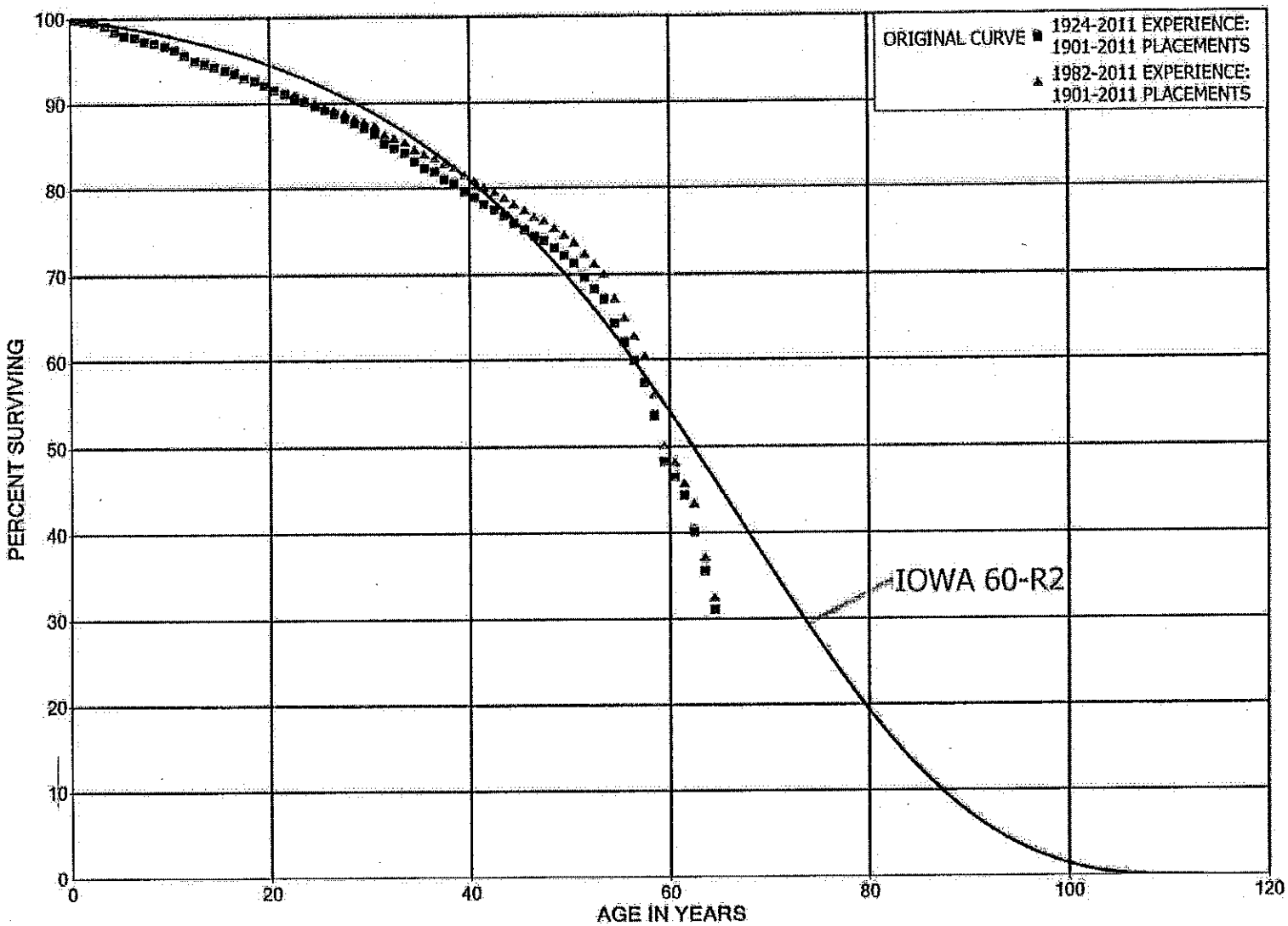
ACCOUNT 354 TOWERS AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1909-2011 EXPERIENCE BAND 1982-2011

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

PACIFICORP
ACCOUNT 355 POLES AND FIXTURES
ORIGINAL AND SMOOTH SURVIVOR CURVES



PACIFICORP

ACCOUNT 355 POLES AND FIXTURES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1901-2011 EXPERIENCE BAND 1924-2011

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

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ACCOUNT 355 POLES AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1901-2011 EXPERIENCE BAND 1924-2011

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

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ACCOUNT 355 POLES AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1901-2011 EXPERIENCE BAND 1924-2011

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

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ACCOUNT 355 POLES AND FIXTURES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1901-2011 EXPERIENCE BAND 1982-2011

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

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ACCOUNT 355 POLES AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1901-2011 EXPERIENCE BAND 1982-2011

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

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PACIFICORP

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

Account	Terminal Retirements: Retirements ($)	MW (Pacificorp Share)	$ / kW	Allocated Net Salvage ($)	Net Salvage (%)	Interim Retirements: Retirements ($)	Net Salvage (%)	Net Salvage ($)	Total Net Salvage ($)	Total Retirements ($)	Estimated Net Salvage (%)
(1)	(2)	(3)	(4)	(5)=(3)x(4)	(6)=(5)/(2)	(7)	(8)	(9)=(7)x(8)	(10)=(5)+(9)	(11)=(2)+(7)	(12)=(10)/(11)
STEAM PRODUCTION PLANT											
BLUNDELL											
311.00 Structures and Improvements	7,328,136			165,955	(2)	698,441	(30)	209,532	375,487	8,026,576	(5)
312.00 Boiler Plant Equipment	20,420,484			462,447	(2)	7,796,863	(10)	779,686	1,242,133	28,217,347	(4)
314.00 Turbogenerator Units	23,051,436			522,028	(2)	8,886,330	(15)	1,347,950	1,869,978	32,037,766	(6)
315.00 Accessory Electric Equipment	6,746,643			152,786	(2)	754,566	(10)	75,457	228,243	7,501,210	(3)
316.00 Miscellaneous Power Plant Equipment	741,154			16,784	(2)	500,108	(10)	50,011	66,795	1,241,262	(5)
Total Blundell	58,287,853	33	40	1,320,000	(2)	18,736,308		2,462,635	3,782,635	77,024,161	(5)
CARBON											
311.00 Structures and Improvements	15,208,178			7,390,479	(49)	155,897	(30)	46,769	7,437,248	15,364,076	(48)
312.00 Boiler Plant Equipment	67,203,728			32,657,936	(49)	1,627,699	(10)	162,770	32,820,706	68,831,425	(48)
314.00 Turbogenerator Units	27,565,189			13,395,421	(49)	785,860	(15)	117,879	13,513,300	28,351,049	(48)
315.00 Accessory Electric Equipment	6,132,815			2,980,267	(49)	85,280	(10)	8,528	2,988,795	6,218,094	(48)
316.00 Miscellaneous Power Plant Equipment	773,526			375,898	(49)	36,021	(10)	3,602	379,500	809,546	(47)
Total Carbon	116,883,432	172	330.23	56,800,000	(49)	2,690,757		338,548	57,139,548	119,574,189	(48)
CHOLLA											
311.00 Structures and Improvements	52,989,018			2,240,258	(4)	6,834,638	(30)	2,050,392	4,290,649	59,823,657	(7)
312.00 Boiler Plant Equipment	222,970,798			9,426,708	(4)	102,952,115	(10)	10,295,211	19,721,920	325,922,913	(6)
314.00 Turbogenerator Units	39,975,875			1,690,091	(4)	26,072,112	(15)	3,910,817	5,600,908	66,047,987	(8)
315.00 Accessory Electric Equipment	55,860,372			2,361,652	(4)	10,815,383	(10)	1,081,538	3,443,190	66,675,756	(5)
316.00 Miscellaneous Power Plant Equipment	1,922,794			81,291	(4)	2,233,157	(10)	223,316	304,607	4,155,951	(7)
Total Cholla	373,718,858	395	40	15,800,000	(4)	148,907,406		17,561,274	33,361,274	522,626,263	(6)
COLSTRIP											
311.00 Structures and Improvements	50,095,555			2,124,671	(4)	6,867,781	(30)	2,060,334	4,785,005	56,963,335	(8)
312.00 Boiler Plant Equipment	62,424,718			2,647,580	(4)	51,825,296	(10)	5,182,530	7,830,109	114,250,014	(7)
314.00 Turbogenerator Units	19,251,601			816,506	(4)	15,454,184	(15)	2,318,128	3,134,633	34,705,785	(9)
315.00 Accessory Electric Equipment	6,968,554			294,705	(4)	2,001,131	(10)	200,113	494,818	8,949,684	(6)
316.00 Miscellaneous Power Plant Equipment	861,522			36,538	(4)	1,341,652	(10)	134,165	170,734	2,203,473	(8)
Total Colstrip	139,581,950	148	40	5,920,000	(4)	79,490,343		10,495,300	16,415,300	219,072,292	(7)
CRAIG											
311.00 Structures and Improvements	33,280,930			1,634,536	(5)	3,456,064	(30)	1,036,819	2,671,357	36,736,994	(7)
312.00 Boiler Plant Equipment	68,029,945			3,341,178	(5)	25,148,615	(10)	2,514,861	5,856,039	93,178,559	(6)
314.00 Turbogenerator Units	19,139,743			940,017	(5)	7,205,782	(15)	1,080,869	2,020,885	26,345,525	(8)
315.00 Accessory Electric Equipment	14,598,134			717,012	(5)	2,277,553	(10)	227,755	944,768	16,876,688	(6)
316.00 Miscellaneous Power Plant Equipment	962,168			47,255	(5)	752,226	(10)	75,223	122,478	1,714,396	(7)
Total Craig	136,011,921	167	40	6,680,000	(5)	38,840,252		4,935,528	11,615,526	174,852,172	(7)
DAVE JOHNSTON											
311.00 Structures and Improvements	134,079,522			5,225,892	(4)	4,513,446	(30)	1,354,034	6,579,726	138,592,968	(5)
312.00 Boiler Plant Equipment	514,202,402			20,040,818	(4)	61,011,047	(10)	6,101,105	26,141,922	575,213,448	(5)
314.00 Turbogenerator Units	76,235,085			2,971,230	(4)	15,733,076	(15)	2,359,961	5,331,191	91,968,162	(6)
315.00 Accessory Electric Equipment	50,820,625			1,980,712	(4)	2,226,751	(10)	222,675	2,203,387	53,047,376	(4)
316.00 Miscellaneous Power Plant Equipment	6,710,758			261,549	(4)	1,746,859	(10)	174,686	436,235	8,457,617	(5)
Total Dave Johnston	782,046,392	762	40	30,480,000	(4)	85,231,179		10,212,461	40,692,461	867,279,571	(5)
GADSBY											
311.00 Structures and Improvements	14,587,956			1,932,798	(13)	680,559	(30)	204,168	2,136,966	15,268,515	(14)
312.00 Boiler Plant Equipment	32,075,063			4,249,712	(13)	5,389,523	(10)	538,952	4,788,664	37,464,586	(13)
314.00 Turbogenerator Units	15,353,469			2,034,223	(13)	3,510,341	(15)	526,551	2,560,774	18,863,811	(14)
315.00 Accessory Electric Equipment	7,360,522			975,216	(13)	502,131	(10)	50,213	1,025,429	7,862,654	(13)
316.00 Miscellaneous Power Plant Equipment	362,677			48,052	(13)	95,301	(10)	9,530	57,582	457,979	(13)
Total Gadsby	69,739,687	231	40	9,240,000	(13)	10,177,856		1,329,415	10,569,415	79,917,544	(13)
HAYDEN											
311.00 Structures and Improvements	16,780,905			776,119	(5)	783,180	(30)	234,930	1,011,049	17,564,005	(6)
312.00 Boiler Plant Equipment	41,848,429			1,926,244	(5)	10,455,760	(10)	1,045,576	2,971,820	52,104,183	(6)
314.00 Turbogenerator Units	6,041,175			279,405	(5)	1,938,041	(15)	290,706	570,111	7,979,216	(7)
315.00 Accessory Electric Equipment	2,202,233			101,853	(5)	330,186	(10)	33,019	134,872	2,532,418	(5)
316.00 Miscellaneous Power Plant Equipment	788,578			36,379	(5)	417,609	(10)	41,761	76,140	1,204,188	(6)
Total Hayden	67,459,314	78	40	3,120,000	(5)	13,924,666		1,645,992	4,765,992	81,384,010	(6)
HUNTER											
311.00 Structures and Improvements	178,224,033			10,284,201	(6)	28,717,097	(30)	8,615,129	18,899,330	206,941,130	(9)
312.00 Boiler Plant Equipment	413,525,066			23,861,950	(6)	218,706,481	(10)	21,870,648	45,732,598	632,231,547	(7)
314.00 Turbogenerator Units	122,907,418			7,092,223	(6)	66,321,203	(15)	9,948,180	17,040,403	189,228,621	(9)
315.00 Accessory Electric Equipment	78,869,755			4,551,083	(6)	19,935,607	(10)	1,993,561	6,514,644	98,505,362	(7)
316.00 Miscellaneous Power Plant Equipment	1,568,936			90,534	(6)	2,076,632	(10)	207,663	298,197	3,645,568	(8)
Total Hunter	795,095,209	1147	40	45,880,000	(6)	335,457,021		42,605,182	88,485,182	1,130,552,229	(8)
HUNTINGTON											
311.00 Structures and Improvements	104,693,415			5,764,853	(6)	12,033,128	(30)	3,609,938	9,394,791	116,726,543	(8)
312.00 Boiler Plant Equipment	421,213,620			23,276,454	(6)	105,805,316	(10)	10,580,532	33,856,986	527,118,936	(6)
314.00 Turbogenerator Units	89,481,500			4,944,788	(6)	33,366,094	(15)	5,007,914	9,952,702	122,847,593	(8)
315.00 Accessory Electric Equipment	40,951,036			2,262,973	(6)	5,470,333	(10)	547,033	2,810,006	46,421,369	(6)
316.00 Miscellaneous Power Plant Equipment	1,645,526			90,933	(6)	1,072,491	(10)	107,243	198,176	2,717,959	(7)
Total Huntington	657,975,099	909	40	36,360,000	(6)	157,867,362		19,852,661	56,222,661	815,842,401	(7)
JAMES RIVER											
311.00 Structures and Improvements	5,888,556			30,877	(1)	45,176	(30)	13,553	44,430	5,733,734	(1)
312.00 Boiler Plant Equipment	5,625,630			30,535	(1)	172,463	(10)	17,246	47,781	5,798,092	(1)
314.00 Turbogenerator Units	17,845,904			97,408	(1)	670,934	(15)	100,580	197,988	18,516,438	(1)
315.00 Accessory Electric Equipment	4,270,534			23,180	(1)	31,742	(10)	3,174	26,354	4,302,276	(1)
Total James River	33,630,623	14	13	182,000	(1)	918,917		134,554	316,554	34,450,540	(1)

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PACIFICORP

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

Account (1)	Terminal Retirements Retirements ($) (2)	MW (PacifiCorp Share) (3)	$ / KW (4)	Allocated Net Salvage ($) (5)=(3)x(4)	Net Salvage (%) (6)=(5)/(2)	Interim Retirements Retirements ($) (7)	Net Salvage (%) (8)	Net Salvage ($) (9)=(7)x(8)	Total Net Salvage ($) (10)=(5)+(9)	Total Retirements (11)=(2)+(7)	Estimated Net Salvage (%) (12)=(10)/(11)
JIM BRIDGER											
311.00 Structures and Improvements	124,067,072			8,985,631	(7)	16,189,179	(30)	4,856,754	13,822,385	140,256,251	(10)
312.00 Boiler Plant Equipment	482,628,650			34,876,720	(7)	192,731,938	(10)	19,273,194	54,149,914	675,358,590	(8)
314.00 Turbogenerator Units	122,498,175			8,852,258	(7)	52,751,691	(15)	7,912,754	16,765,009	175,249,866	(10)
315.00 Accessory Electric Equipment	48,760,064			3,525,062	(7)	10,102,283	(10)	1,010,228	4,535,290	58,862,347	(8)
316.00 Miscellaneous Power Plant Equipment	1,941,912			140,331	(7)	1,781,042	(10)	178,104	318,435	3,722,954	(9)
Total Jim Bridger	779,913,873	1409	40	56,380,000	(7)	273,556,134		33,231,034	89,591,034	1,053,470,007	(9)
NAUGHTON											
311.00 Structures and Improvements	86,443,709			3,497,279	(5)	3,955,513	(30)	1,186,654	4,623,932	70,399,222	(7)
312.00 Boiler Plant Equipment	383,062,368			19,816,656	(5)	60,027,982	(10)	6,002,798	25,819,452	443,090,330	(6)
314.00 Turbogenerator Units	62,316,405			3,223,764	(5)	14,059,253	(15)	2,108,888	5,332,652	76,375,657	(7)
315.00 Accessory Electric Equipment	21,054,082			1,089,174	(5)	1,952,686	(10)	195,269	1,284,442	23,006,768	(6)
316.00 Miscellaneous Power Plant Equipment	1,413,566			73,128	(5)	597,812	(10)	59,781	132,909	2,011,397	(7)
Total Naughton	534,290,150	691	40	27,640,000	(5)	80,593,224		9,553,388	37,193,388	614,883,374	(6)
WYODAK											
311.00 Structures and Improvements	45,071,448			1,453,958	(3)	6,246,131	(30)	1,873,839	3,327,797	51,317,577	(6)
312.00 Boiler Plant Equipment	219,614,421			7,084,533	(3)	81,251,657	(10)	8,125,166	15,209,698	300,866,077	(5)
314.00 Turbogenerator Units	42,972,556			1,386,260	(3)	21,075,088	(15)	3,161,263	4,547,645	64,048,624	(7)
315.00 Accessory Electric Equipment	23,899,439			770,971	(3)	4,229,889	(10)	422,889	1,193,960	28,129,327	(4)
316.00 Miscellaneous Power Plant Equipment	752,917			24,288	(3)	478,196	(10)	47,820	72,108	1,231,113	(6)
Total Wyodak	332,310,779	265	40	10,720,000	(3)	113,281,841		13,631,209	24,351,209	445,592,620	(5)
TOTAL STEAM PRODUCTION PLANT	4,878,847,139			306,502,000		1,359,674,235		168,000,178	474,502,178	6,238,521,374	
HYDRAULIC PRODUCTION PLANT											
ASHTON/ST. ANTHONY											
331.00 Structures and Improvements	1,127,302			-	0	52,167	(40)	20,867	20,867	1,179,469	(2)
332.00 Reservoirs, Dams and Waterways	14,646,232			-	0	305,511	(40)	122,204	122,204	14,951,743	(1)
333.00 Waterwheels, Turbines and Generators	2,281,188			-	0	167,800	(40)	67,120	67,120	2,448,988	(3)
334.00 Accessory Electric Equipment	1,176,752			-	0	208,398	(20)	41,680	41,680	1,385,150	(3)
335.00 Miscellaneous Power Plant Equipment	7,620			-	0	1,030	(10)	103	103	8,650	(1)
336.00 Roads, Railroads and Bridges	645			-	0	99	(40)	40	40	744	(5)
TOTAL ASHTON/ST. ANTHONY	19,239,749	0	0	-	0	735,005		252,014	252,014	19,974,754	(1)
BEAR RIVER											
331.00 Structures and Improvements	4,248,902			-	0	425,281	(40)	170,104	170,104	4,674,183	(4)
332.00 Reservoirs, Dams and Waterways	23,424,003			-	0	1,796,201	(40)	718,481	718,481	25,220,204	(3)
333.00 Waterwheels, Turbines and Generators	9,571,532			-	0	1,151,870	(40)	460,748	460,748	10,723,402	(4)
334.00 Accessory Electric Equipment	3,271,229			-	0	843,553	(20)	168,711	168,711	4,114,781	(4)
335.00 Miscellaneous Power Plant Equipment	69,033			-	0	13,064	(10)	1,306	1,306	82,097	(2)
336.00 Roads, Railroads and Bridges	556,422			-	0	41,703	(40)	16,681	16,681	598,125	(3)
TOTAL BEAR RIVER	41,141,120	0	0	-	0	4,271,652		1,536,031	1,536,031	45,412,772	(3)
BEND											
331.00 Structures and Improvements	56,056			-	0	1,020	(40)	408	408	57,076	(1)
332.00 Reservoirs, Dams and Waterways	528,849			-	0	4,056	(40)	1,622	1,622	532,905	0
333.00 Waterwheels, Turbines and Generators	92,879			-	0	4,232	(40)	1,693	1,693	97,110	(2)
334.00 Accessory Electric Equipment	601,690			-	0	25,894	(20)	5,179	5,179	627,584	(1)
335.00 Miscellaneous Power Plant Equipment	15,025			-	0	358	(10)	36	36	15,384	0
336.00 Roads, Railroads and Bridges	170			-	0	4	(40)	2	2	174	(1)
TOTAL BEND	1,294,670	0	0	-	0	35,565		8,939	8,939	1,330,234	(1)
BIG FORK											
331.00 Structures and Improvements	528,129			-	0	78,263	(40)	31,305	31,305	606,391	(5)
332.00 Reservoirs, Dams and Waterways	4,214,965			-	0	482,033	(40)	192,813	192,813	4,696,999	(4)
333.00 Waterwheels, Turbines and Generators	1,173,226			-	0	322,275	(40)	128,910	128,910	1,495,501	(9)
334.00 Accessory Electric Equipment	178,695			-	0	121,821	(20)	24,364	24,364	300,515	(8)
336.00 Roads, Railroads and Bridges	210,407			-	0	21,727	(40)	8,691	8,691	232,133	(4)
TOTAL BIG FORK	6,305,421	0	0	-	0	1,026,118		386,083	386,083	7,331,539	(5)
CONDIT											
331.00 Structures and Improvements	1,038,011			-	0	-	(40)	-	-	1,038,011	0
332.00 Reservoirs, Dams and Waterways	76,393			-	0	-	(40)	-	-	76,393	0
333.00 Waterwheels, Turbines and Generators	87,928			-	0	-	(40)	-	-	87,928	0
334.00 Accessory Electric Equipment	132,519			-	0	-	(20)	-	-	132,519	0
335.00 Miscellaneous Power Plant Equipment	3,588			-	0	-	(10)	-	-	3,588	0
336.00 Roads, Railroads and Bridges	59,738			-	0	-	(40)	-	-	59,738	0
TOTAL CONDIT	1,398,178	0	0	-	0	-		-	-	1,398,178	0
CUTLER											
331.00 Structures and Improvements	3,836,616			-	0	132,276	(40)	52,910	52,910	3,968,892	(1)
332.00 Reservoirs, Dams and Waterways	7,273,829			-	0	279,801	(40)	111,921	111,921	7,553,631	(1)
333.00 Waterwheels, Turbines and Generators	11,744,293			-	0	254,770	(40)	101,908	101,908	11,999,063	(1)
334.00 Accessory Electric Equipment	2,342,956			-	0	221,737	(20)	44,347	44,347	2,564,703	(2)
335.00 Miscellaneous Power Plant Equipment	11,455			-	0	1,098	(10)	110	110	12,554	(1)
336.00 Roads, Railroads and Bridges	553,601			-	0	18,458	(40)	7,383	7,383	572,059	(1)
TOTAL CUTLER	25,762,762	0	0	-	0	908,141		318,580	318,580	26,670,902	(1)
EAGLE POINT											
331.00 Structures and Improvements	133,434			-	0	5,046	(40)	2,018	2,018	138,480	(1)
332.00 Reservoirs, Dams and Waterways	1,196,107			-	0	30,906	(40)	12,362	12,362	1,227,013	(1)
333.00 Waterwheels, Turbines and Generators	224,281			-	0	27,260	(40)	10,904	10,904	251,541	(4)
334.00 Accessory Electric Equipment	85,634			-	0	13,081	(20)	2,616	2,616	98,714	(3)
336.00 Roads, Railroads and Bridges	102,898			-	0	2,843	(40)	1,137	1,137	105,741	(1)
TOTAL EAGLE POINT	1,742,353	0	0	-	0	79,136		29,038	29,038	1,821,489	(2)

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PACIFICORP

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

Account	Terminal Retirements: Retirements ($)	MW (Pacificorp Share)	$ / kW	Allocated Net Salvage ($)	Net Salvage (%)	Interim Retirements: Retirements ($)	Net Salvage (%)	Net Salvage ($)	Total Net Salvage ($)	Total Retirements	Estimated Net Salvage (%)
(1)	(2)	(3)	(4)	(5)=(3)x(4)	(6)=(5)/(2)	(7)	(8)	(9)=(7)x(8)	(10)=(5)+(9)	(11)=(2)+(7)	(12)=(10)/(11)
OTHER PRODUCTION PLANT											
CHEHALIS											
341.00 Structures and Improvements	21,678,607			856,451	(4)	1,386,289	(5)	69,314	1,027,765	23,264,896	(4)
342.00 Fuel Holders, Producers and Accessories	1,188,314			52,057	(4)	409,031	0	-	52,057	1,597,346	(3)
343.00 Prime Movers	112,110,556			4,911,304	(4)	79,450,934	(5)	3,972,547	8,883,851	191,561,490	(5)
344.00 Generators	36,356,298			2,699,523	(4)	21,155,930	(5)	1,057,796	3,757,719	57,512,228	(5)
345.00 Accessory Electric Equipment	36,356,298			1,592,773	(4)	2,874,556	(2)	57,491	1,650,264	39,232,856	(4)
346.00 Miscellaneous Power Plant Equipment	2,864,596			125,491	(4)	375,280	0	-	125,491	3,239,886	(4)
TOTAL CHEHALIS	236,031,628	517	20	10,340,000	(4)	105,652,033		5,157,149	15,497,149	341,683,658	(5)
CURRANT CREEK											
341.00 Structures and Improvements	41,469,450			1,834,770	(4)	2,841,201	(5)	132,060	1,966,830	44,110,651	(4)
342.00 Fuel Holders, Producers and Accessories	2,439,660			107,940	(4)	860,076	0	-	107,940	3,299,735	(3)
343.00 Prime Movers	105,983,219			4,689,110	(4)	77,405,894	(5)	3,870,285	8,559,395	183,389,912	(5)
344.00 Generators	56,800,370			2,513,068	(4)	19,158,556	(5)	957,928	3,470,997	75,958,926	(5)
345.00 Accessory Electric Equipment	39,311,086			1,739,275	(4)	3,090,739	(2)	61,815	1,801,090	42,401,825	(4)
346.00 Miscellaneous Power Plant Equipment	2,618,103			115,835	(4)	351,659	0	-	115,835	2,969,762	(4)
TOTAL CURRANT CREEK	246,621,886	550	20	11,000,000	(4)	103,507,924		5,022,087	16,022,087	352,129,811	(5)
HERMISTON											
341.00 Structures and Improvements	12,144,578			478,618	(4)	700,418	(5)	35,021	511,639	12,844,996	(4)
342.00 Fuel Holders, Producers and Accessories	19,390			761	(4)	5,932	0	-	761	25,322	(3)
343.00 Prime Movers	69,225,097			2,716,763	(4)	38,028,800	(5)	1,901,440	4,618,203	107,253,897	(4)
344.00 Generators	30,968,027			1,215,351	(4)	9,106,353	(5)	455,318	1,670,668	40,074,380	(4)
345.00 Accessory Electric Equipment	8,488,753			333,144	(4)	826,500	(2)	12,530	345,674	9,315,253	(4)
346.00 Miscellaneous Power Plant Equipment	442,432			17,363	(4)	54,912	0	-	17,363	497,343	(3)
TOTAL HERMISTON	121,288,275	238	20	4,760,000	(4)	46,522,915		2,404,309	7,164,309	169,811,190	(4)
LAKE SIDE											
341.00 Structures and Improvements	26,154,563			1,253,958	(5)	1,685,839	(5)	84,292	1,338,250	27,840,392	(5)
342.00 Fuel Holders, Producers and Accessories	2,575,295			123,470	(5)	926,829	0	-	123,470	3,502,124	(4)
343.00 Prime Movers	99,795,084			4,784,591	(5)	78,822,021	(5)	3,941,101	8,725,692	178,617,105	(5)
344.00 Generators	60,438,720			2,897,664	(5)	21,587,136	(5)	1,079,357	3,977,040	82,025,856	(5)
345.00 Accessory Electric Equipment	41,031,325			1,967,212	(5)	3,365,085	(2)	67,302	2,034,514	44,396,410	(5)
346.00 Miscellaneous Power Plant Equipment	2,775,822			133,084	(5)	376,087	0	-	133,084	3,151,909	(4)
TOTAL LAKE SIDE	232,770,799	558	20	11,160,000	(5)	106,762,998		5,172,052	16,332,052	339,533,797	(5)
GADSBY PEAKERS - CT											
341.00 Structures and Improvements	4,172,508			67,870	(2)	67,797	(5)	3,390	71,260	4,240,304	(2)
342.00 Fuel Holders, Producers and Accessories	1,997,709			32,495	(2)	286,416	0	-	32,495	2,284,126	(1)
343.00 Prime Movers	43,361,607			705,323	(2)	13,074,525	(5)	653,726	1,359,049	56,436,132	(2)
344.00 Generators	14,027,034			228,165	(2)	2,032,460	(5)	101,623	329,788	16,059,494	(2)
345.00 Accessory Electric Equipment	2,837,026			46,147	(2)	82,623	(2)	1,652	47,800	2,919,649	(2)
TOTAL GADSBY PEAKER UNIT 4-6	66,395,884	120	9	1,080,000	(2)	15,543,821		760,392	1,840,392	81,939,705	(2)
LITTLE MOUNTAIN											
341.00 Structures and Improvements	337,028			24,523	(7)	-	(5)	-	24,523	337,028	(7)
343.00 Prime Movers	1,167,092			84,921	(7)	-	(5)	-	84,921	1,167,092	(7)
345.00 Accessory Electric Equipment	215,728			15,697	(7)	-	(2)	-	15,697	215,728	(7)
346.00 Miscellaneous Power Plant Equipment	11,813			860	(7)	-	0	-	860	11,813	(7)
TOTAL LITTLE MOUNTAIN	1,731,662	14	9	126,000	(7)	-		-	126,000	1,731,662	(7)
DUNLAP - WIND											
341.00 Structures and Improvements	6,808,832			30,724	(0)	1,030,750	(5)	51,537	82,261	7,839,582	(1)
343.00 Prime Movers	191,357,188			889,600	(0)	18,159,578	(5)	907,979	1,697,579	207,516,767	(1)
344.00 Generators	5,131,495			23,856	(0)	433,340	(5)	21,667	45,523	5,564,836	(1)
345.00 Accessory Electric Equipment	11,650,797			54,163	(0)	644,901	(2)	12,898	67,061	12,295,698	(1)
346.00 Miscellaneous Power Plant Equipment	141,300			657	(0)	7,830	0	-	657	149,131	0
TOTAL DUNLAP - WIND	214,889,613	111	9	999,000	(0)	18,276,400		894,081	1,893,081	233,166,013	(1)
FOOTE CREEK - WIND											
341.00 Structures and Improvements	99,772			868	(1)	10,457	(5)	523	1,391	110,229	(1)
342.00 Fuel Holders, Producers and Accessories											
343.00 Prime Movers	29,816,990			259,368	(1)	2,114,769	(5)	105,738	365,137	31,931,759	(1)
344.00 Generators	1,504,922			13,092	(1)	107,194	(5)	5,360	18,452	1,612,116	(1)
345.00 Accessory Electric Equipment	2,717,525			23,642	(1)	141,681	(2)	2,834	26,475	2,859,206	(1)
346.00 Miscellaneous Power Plant Equipment											
TOTAL FOOTE CREEK - WIND	34,139,209	33	9	297,000	(1)	2,374,101		114,455	411,455	36,513,309	(1)
GLENROCK - WIND											
341.00 Structures and Improvements	8,115,839			38,119	(0)	1,176,814	(5)	58,831	96,950	9,292,453	(1)
343.00 Prime Movers	404,408,014			1,899,445	(0)	31,953,909	(5)	1,597,695	3,497,140	436,361,923	(1)
344.00 Generators	12,558,948			58,988	(0)	991,320	(5)	49,566	108,554	13,550,268	(1)
345.00 Accessory Electric Equipment	27,951,100			131,282	(0)	1,438,140	(2)	28,763	160,045	29,389,240	(1)
346.00 Miscellaneous Power Plant Equipment	1,099,999			5,167	(0)	57,161	0	-	5,167	1,157,160	0
TOTAL GLENROCK - WIND	454,133,900	237	9	2,133,000	(0)	35,617,143		1,734,855	3,867,855	489,751,043	(1)
GOODNOE HILLS - WIND											
341.00 Structures and Improvements	4,740,481			23,889	(1)	697,400	(5)	34,870	58,759	5,437,881	(1)
342.00 Fuel Holders, Producers and Accessories											
343.00 Prime Movers	149,636,118			754,078	(1)	12,263,971	(5)	613,199	1,367,276	161,900,089	(1)
344.00 Generators	4,156,935			20,948	(1)	338,794	(5)	16,940	37,888	4,495,730	(1)
345.00 Accessory Electric Equipment	9,160,211			46,263	(1)	493,397	(2)	9,868	56,131	9,653,608	(1)
346.00 Miscellaneous Power Plant Equipment	163,368			823	(1)	8,933	0	-	823	172,301	0
TOTAL GOODNOE HILLS - WIND	167,877,113	94	9	846,000	(1)	13,802,496		674,876	1,520,876	181,679,609	(1)

0000057

PACIFICORP

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

Account		Terminal Retirements					Interim Retirements			Total Net Salvage	Total Retirements	Estimated Net Salvage
		Retirements ($)	MW (Pacificorp Share)	$ / kW	Allocated Net Salvage ($)	Net Salvage (%)	Retirements ($)	Net Salvage (%)	Net Salvage ($)	($)	Retirements	(%)
(1)		(2)	(3)	(4)	(5)=(3)x(4)	(6)=(5)/(2)	(7)	(8)	(9)=(7)x(8)	(10)=(5)+(9)	(11)=(2)+(7)	(12)=(10)/(11)
	HIGH PLAINS / MCFADDEN - WIND											
341.00	Structures and Improvements	6,796,481			30,851	(0)	1,029,735	(5)	51,487	82,337	7,826,216	(1)
343.00	Prime Movers	228,483,544			1,028,057	(0)	18,870,868	(5)	943,544	1,971,602	245,354,431	(1)
344.00	Generators	6,422,011			29,151	(0)	535,127	(5)	26,756	55,907	6,957,137	(1)
345.00	Accessory Electric Equipment	13,978,637			63,452	(0)	768,407	(2)	15,368	78,820	14,747,043	(1)
346.00	Miscellaneous Power Plant Equipment	107,773			489	(0)	5,935	0	-	489	113,709	0
	TOTAL HIGH PLAINS / MCFADDEN - WIND	253,788,445	128	9	1,152,000	(0)	21,210,091		1,037,156	2,189,156	274,998,536	(1)
	LEANING JUNIPER - WIND											
341.00	Structures and Improvements	4,345,305			24,386	(1)	598,889	(5)	29,944	54,340	4,944,194	(1)
343.00	Prime Movers	143,813,948			807,408	(1)	11,386,784	(5)	569,339	1,376,747	155,200,732	(1)
344.00	Generators	5,054,637			28,376	(1)	396,343	(5)	19,817	48,195	5,450,980	(1)
345.00	Accessory Electric Equipment	8,618,488			48,386	(1)	454,696	(2)	9,094	57,480	9,073,183	(1)
346.00	Miscellaneous Power Plant Equipment	76,904			432	(1)	4,131	0	-	432	81,036	(1)
	TOTAL LEANING JUNIPER - WIND	161,909,282	101	9	909,000	(1)	12,840,843		628,195	1,537,195	174,750,125	(1)
	MARENGO - WIND											
341.00	Structures and Improvements	8,941,226			50,158	(1)	1,263,554	(5)	63,178	113,334	10,204,780	(1)
343.00	Prime Movers	301,866,765			1,693,344	(1)	23,865,292	(5)	1,193,265	2,886,609	325,732,057	(1)
344.00	Generators	8,672,363			48,648	(1)	684,179	(5)	34,209	82,857	9,356,542	(1)
345.00	Accessory Electric Equipment	18,727,450			105,053	(1)	980,991	(2)	19,620	124,673	19,708,442	(1)
346.00	Miscellaneous Power Plant Equipment	320,517			1,798	(1)	16,602	0	-	1,798	337,119	(1)
	TOTAL MARENGO - WIND	338,528,321	211	9	1,899,000	(1)	26,810,618		1,310,271	3,209,271	365,338,939	(1)
	SEVEN MILE HILL - WIND											
341.00	Structures and Improvements	5,211,871			25,056	(0)	764,840	(5)	38,242	63,298	5,976,711	(1)
343.00	Prime Movers	198,448,313			954,024	(0)	16,267,839	(5)	814,392	1,768,416	214,716,152	(1)
344.00	Generators	6,056,834			29,310	(0)	500,710	(5)	25,036	54,346	6,557,544	(1)
345.00	Accessory Electric Equipment	12,534,380			60,256	(0)	680,701	(2)	13,614	73,872	13,215,081	(1)
346.00	Miscellaneous Power Plant Equipment	489,342			2,352	(0)	26,427	0	-	2,352	515,770	0
	TOTAL SEVEN MILE HILL - WIND	222,760,740	119	9	1,071,000	(0)	18,260,518		891,283	1,962,283	241,041,258	(1)
	SOLAR GENERATING											
344.00	Generators - Atlantic City	5,546			-	0	-	(5)	-	-	5,546	0
344.00	Generators - Canyon Lands	36,389			-	0	-	(5)	-	-	36,389	0
344.00	Generators - Green River	55,087			-	0	-	(5)	-	-	55,087	0
344.00	Generators - Oregon High Desert	55,333			-	0	989	(5)	49	49	56,322	0
	TOTAL SOLAR GENERATING	152,355			-	0	989		49	49	153,344	0
	TOTAL OTHER PRODUCTION PLANT	2,755,039,109			47,772,000		529,182,890		25,801,209	73,573,209	3,284,221,999	
	TOTAL DEPRECIABLE PRODUCTION PLANT	8,243,937,475			354,274,000		1,965,783,958		221,689,669	575,963,669	10,209,721,433	

0000363

PACIFICORP
Depreciation Rate Comparison - Plant Balances as of **December, 2013**

Description	AF	Plant-in-Service	Depreciation Rate EXISTING	Depreciation Rate PROPOSED	Total Company Depreciation EXISTING	Total Company Depreciation PROPOSED	Total Company Depreciation DIFFERENCE	ALLOCATED UT
Production Plant								
Steam Production	SG	6,108,552,080	2.26%	3.58%	137,945,075	218,930,804	80,985,729	34,016,230
Steam Production - Cholla	SSGCH	536,902,995	1.51%	2.88%	8,121,741	15,449,657	7,327,916	3,077,926
Steam Production - Carbon	SG	120,084,309	3.05%	67.13%	3,662,198	80,614,396	76,952,198	32,322,036
Steam Production - Water Rights		36,503,523						
Hydro Production	SG	938,122,143	2.91%	3.62%	27,268,605	33,948,744	6,680,139	2,805,842
Other Production	SG	3,230,056,230	3.50%	3.27%	113,080,152	105,596,499	(7,483,653)	(3,143,340)
Other Production - Gadsby Peakers	SSGCT	83,587,219	3.32%	3.99%	2,774,825	3,332,766	557,941	241,481
Other Production - Water Rights		17,420,186						
Total Production Plant		11,071,228,687						
Total Production Plant - Depreciable		11,017,804,977	2.66%	4.07%	292,852,596	457,872,866	165,020,270	69,320,174
Transmission Plant	SG	5,260,444,224	1.91%	1.82%	100,500,315	95,705,376	(4,794,939)	(2,014,006)
Distribution Plant								
Distribution	CA	231,412,734	2.91%	2.67%	6,724,725	6,171,346	(553,379)	-
Distribution	OR	1,800,233,098	2.86%	2.54%	51,408,119	45,706,796	(5,701,323)	-
Distribution	WA	414,312,516	3.13%	2.81%	12,981,304	11,646,261	(1,335,043)	-
Distribution	WY	635,669,345	2.87%	2.84%	18,246,611	18,062,124	(184,487)	-
Distribution	UT	2,524,656,040	2.52%	2.46%	63,524,102	62,029,227	(1,494,875)	(1,494,875)
Distribution	ID	297,471,473	2.59%	2.27%	7,694,643	6,759,630	(935,013)	-
Total Distribution		5,903,755,206	2.72%	2.54%	160,579,504	150,375,384	(10,204,120)	(1,494,875)
General Plant - Vehicles *								
General Plant - Vehicles	392.1 CA	CA	668,807	7.89%	3.48%	52,773	23,274	(29,499)	-
General Plant - Vehicles	392.1 CA	SG	159,467	7.89%	3.48%	12,583	5,549	(7,034)	(2,954)
General Plant - Vehicles	392.1 ID	ID	1,685,882	6.66%	7.11%	112,265	119,866	7,601	-
General Plant - Vehicles	392.1 ID	SG	552,076	6.66%	7.11%	36,764	39,253	2,489	1,045
General Plant - Vehicles	392.1 OR	OR	9,772,343	7.63%	7.27%	745,154	710,449	(34,704)	-
General Plant - Vehicles	392.1 OR	SG	682,209	7.63%	7.27%	52,019	49,597	(2,423)	(1,018)
General Plant - Vehicles	392.1 OR	SO	470,991	7.63%	7.27%	35,914	34,241	(1,673)	(703)
General Plant - Vehicles	392.1 OT	SG	459,186	6.42%	2.53%	29,462	11,598	(17,864)	(7,503)
General Plant - Vehicles	392.1 UT	SE	128,866	7.07%	6.93%	9,111	8,930	(181)	(76)
General Plant - Vehicles	392.1 UT	SG	2,446,693	7.07%	6.93%	172,985	169,556	(3,429)	(1,440)
General Plant - Vehicles	392.1 UT	SO	1,613,206	7.07%	6.93%	114,056	111,795	(2,261)	(950)
General Plant - Vehicles	392.1 UT	UT	9,673,376	7.07%	6.93%	683,922	670,365	(13,557)	(13,557)
General Plant - Vehicles	392.1 WA	SG	713,985	7.91%	5.60%	56,451	39,983	(16,468)	(6,917)
General Plant - Vehicles	392.1 WA	WA	1,683,994	7.91%	5.60%	133,145	94,304	(38,841)	-
General Plant - Vehicles	392.1 WY	SG	1,853,905	7.34%	7.01%	136,112	129,959	(6,154)	(2,585)
General Plant - Vehicles	392.1 WY	WY	2,834,019	7.34%	7.01%	208,072	198,665	(9,407)	-
General Plant - Vehicles	392.3 UT	SO	3,076,269	3.59%	3.42%	110,313	105,208	(5,105)	(2,144)
General Plant - Vehicles	392.5 CA	CA	797,625	5.63%	4.49%	44,885	35,813	(9,072)	-
General Plant - Vehicles	392.5 CA	SG	164,303	5.63%	4.49%	9,246	7,377	(1,869)	(785)
General Plant - Vehicles	392.5 ID	ID	2,443,129	5.22%	5.73%	127,632	139,991	12,360	-
General Plant - Vehicles	392.5 ID	SG	382,200	5.22%	5.73%	19,967	21,900	1,934	812
General Plant - Vehicles	392.5 OR	OR	9,616,255	5.05%	5.67%	485,727	545,242	59,515	-
General Plant - Vehicles	392.5 OR	SG	992,358	5.05%	5.67%	50,125	56,267	6,142	2,580
General Plant - Vehicles	392.5 OT	SG	255,349	2.96%	2.10%	7,567	5,368	(2,199)	(924)

Allocation Factor Table	UT
CA	0.0000%
CN	48.8128%
ID	0.0000%
OR	0.0000%
SE	42.0735%
SG	42.0027%
SO	42.0022%
SSGCH	42.0027%
SSGCT	43.2807%
UT	100.0000%
WA	0.0000%
WY	0.0000%

Source: Factors from December 2011 Semi-Annual Report -2010 Protocol and 13 Month Average

Description		AF	Plant-in-Service	Depreciation Rate		Total Company Depreciation			ALLOCATED
				EXISTING	PROPOSED	EXISTING	PROPOSED	DIFFERENCE	UT
General Plant - Vehicles	392.5 UT	SE	199,475	5.41%	5.59%	10,797	11,151	353	149
General Plant - Vehicles	392.5 UT	SG	4,143,374	5.41%	5.59%	224,276	231,615	7,338	3,082
General Plant - Vehicles	392.5 UT	SO	776,182	5.41%	5.59%	42,014	43,389	1,375	577
General Plant - Vehicles	392.5 UT	UT	15,396,189	5.41%	5.59%	833,379	860,647	27,268	27,268
General Plant - Vehicles	392.5 WA	SG	1,424,088	6.66%	5.07%	94,781	72,201	(22,580)	(9,484)
General Plant - Vehicles	392.5 WA	WA	2,643,534	6.66%	5.07%	175,942	134,027	(41,915)	-
General Plant - Vehicles	392.5 WY	SG	1,873,720	6.80%	6.38%	127,386	119,543	(7,843)	(3,294)
General Plant - Vehicles	392.5 WY	WY	4,305,701	6.80%	6.38%	292,726	274,704	(18,022)	-
General Plant - Vehicles	392.9 CA	CA	437,317	2.69%	2.32%	11,752	10,146	(1,606)	-
General Plant - Vehicles	392.9 CA	SG	13,876	2.69%	2.32%	373	322	(51)	(21)
General Plant - Vehicles	392.9 ID	SG	893,408	2.50%	2.73%	22,369	24,390	2,021	849
General Plant - Vehicles	392.9 ID	ID	49,887	2.50%	2.73%	1,249	1,362	113	-
General Plant - Vehicles	392.9 OR	OR	3,191,788	2.45%	2.56%	78,277	81,710	3,433	-
General Plant - Vehicles	392.9 OR	SG	132,522	2.45%	2.56%	3,250	3,393	143	60
General Plant - Vehicles	392.9 OR	SO	3,421	2.45%	2.56%	84	88	4	2
General Plant - Vehicles	392.9 UT	SE	45,180	2.57%	2.60%	1,159	1,175	15	6
General Plant - Vehicles	392.9 UT	SG	1,198,511	2.57%	2.60%	30,754	31,161	407	171
General Plant - Vehicles	392.9 UT	SO	474,168	2.57%	2.60%	12,167	12,328	161	68
General Plant - Vehicles	392.9 UT	UT	4,880,292	2.57%	2.60%	125,229	126,888	1,658	1,658
General Plant - Vehicles	392.9 WA	SG	83,653	2.65%	2.38%	2,214	1,991	(223)	(94)
General Plant - Vehicles	392.9 WA	WA	685,566	2.65%	2.38%	18,143	16,316	(1,826)	-
General Plant - Vehicles	392.9 WY	SG	569,316	3.37%	3.40%	19,177	19,357	180	76
General Plant - Vehicles	392.9 WY	WY	2,303,712	3.37%	3.40%	77,597	78,326	729	-
General Plant - Vehicles	392.9 OT	SG	7,844	2.18%	2.18%	171	171	(0)	(0)
General Plant - Vehicles	396.3 CA	CA	918,154	10.34%	7.20%	94,923	66,107	(28,816)	-
General Plant - Vehicles	396.3 ID	SG	1,567,172	9.15%	12.04%	143,461	188,688	45,226	18,996
General Plant - Vehicles	396.3 ID	ID	66,834	9.15%	12.04%	6,118	8,047	1,929	-
General Plant - Vehicles	396.3 OR	OR	6,104,847	9.71%	8.84%	592,583	539,668	(52,915)	-
General Plant - Vehicles	396.3 OR	SG	60,453	9.71%	8.84%	5,868	5,344	(524)	(220)
General Plant - Vehicles	396.3 UT	SG	51,662	10.07%	9.86%	5,201	5,094	(107)	(45)
General Plant - Vehicles	396.3 UT	UT	5,429,736	10.07%	9.86%	546,602	535,372	(11,230)	(11,230)
General Plant - Vehicles	396.3 WA	SG	58,134	9.69%	5.66%	5,634	3,290	(2,344)	(985)
General Plant - Vehicles	396.3 WA	WA	1,370,946	9.69%	5.66%	132,871	77,596	(55,276)	-
General Plant - Vehicles	396.3 WY	SG	61,879	10.37%	9.64%	6,419	5,965	(454)	(191)
General Plant - Vehicles	396.3 WY	WY	2,569,556	10.37%	9.64%	266,551	247,705	(18,846)	-
General Plant - Vehicles	396.7 CA	CA	3,051,020	5.60%	4.98%	170,993	151,941	(19,052)	-
General Plant - Vehicles	396.7 ID	ID	6,468,406	3.87%	3.90%	250,428	252,268	1,839	-
General Plant - Vehicles	396.7 ID	SG	879,645	3.87%	3.90%	34,056	34,306	250	105
General Plant - Vehicles	396.7 OR	OR	24,441,728	5.39%	5.24%	1,317,716	1,280,747	(36,970)	-
General Plant - Vehicles	396.7 OR	SG	1,513,765	5.39%	5.24%	81,611	79,321	(2,290)	(962)
General Plant - Vehicles	396.7 OT	SG	2,250,062	2.71%	1.86%	60,947	41,933	(19,014)	(7,986)
General Plant - Vehicles	396.7 UT	SE	45,854	6.84%	6.10%	3,135	2,797	(338)	(142)
General Plant - Vehicles	396.7 UT	SG	13,051,444	6.84%	6.10%	892,419	796,138	(96,281)	(40,441)
General Plant - Vehicles	396.7 UT	SO	1,046,883	6.84%	6.10%	71,583	63,860	(7,723)	(3,244)
General Plant - Vehicles	396.7 UT	UT	37,298,792	6.84%	6.10%	2,550,381	2,275,226	(275,155)	(275,155)
General Plant - Vehicles	396.7 WA	SG	415,484	6.81%	6.03%	28,282	25,054	(3,228)	(1,356)
General Plant - Vehicles	396.7 WA	WA	5,630,534	6.81%	6.03%	383,268	339,521	(43,747)	-
General Plant - Vehicles	396.7 WY	SG	19,993,847	5.19%	4.94%	1,038,116	987,696	(50,420)	(21,178)
General Plant - Vehicles	396.7 WY	WY	12,635,403	5.19%	4.94%	656,053	624,189	(31,864)	-
Total General Plant - Vehicles*			245,841,456	6.10%	5.75%	14,996,739	14,128,823	(867,916)	(360,079)

Allocation Factor Table
UT

00060

Description		AF	Plant-in-Service	Depreciation Rate EXISTING	Depreciation Rate PROPOSED	Total Company Depreciation EXISTING	Total Company Depreciation PROPOSED	Total Company Depreciation DIFFERENCE	ALLOCATED UT
General Plant - All Other									
General Plant - All Other	389.2 ID	ID	4,733	2.01%	1.71%	95	81	(14)	-
General Plant - All Other	389.2 UT	SG	1,171	2.32%	2.15%	27	25	(2)	(1)
General Plant - All Other	389.2 UT	UT	32,503	2.32%	2.15%	754	699	(55)	(55)
General Plant - All Other	389.2 WY	WY	74,342	2.01%	2.01%	1,491	1,494	3	-
General Plant - All Other	390 CA	CA	2,936,056	2.38%	1.71%	69,829	50,083	(19,746)	-
General Plant - All Other	390 ID	ID	10,530,869	2.12%	1.86%	222,839	195,936	(26,903)	-
General Plant - All Other	390 ID	SG	1,326,754	2.12%	1.86%	28,075	24,678	(3,397)	(1,427)
General Plant - All Other	390 ID	SO	712,206	2.12%	1.86%	15,071	13,247	(1,824)	(766)
General Plant - All Other	390 OR	OR	32,159,408	2.21%	1.98%	711,644	634,943	(76,700)	-
General Plant - All Other	390 OR	SG	2,897,547	2.21%	1.98%	64,119	57,371	(6,747)	(2,834)
General Plant - All Other	390 OR	SO	39,342,704	2.21%	1.98%	870,601	778,986	(91,615)	(38,480)
General Plant - All Other	390 OT	SG	374,091	2.06%	1.51%	7,721	5,647	(2,074)	(871)
General Plant - All Other	390 UT	CN	7,839,508	2.18%	2.06%	171,280	161,494	(9,786)	(4,777)
General Plant - All Other	390 UT	SG	2,093,476	2.18%	2.06%	45,739	43,126	(2,613)	(1,098)
General Plant - All Other	390 UT	SO	39,519,198	2.18%	2.06%	863,426	814,095	(49,331)	(20,720)
General Plant - All Other	390 UT	UT	38,830,771	2.18%	2.06%	848,385	802,717	(45,668)	(45,668)
General Plant - All Other	390 WA	SG	75,535	3.80%	2.52%	2,869	1,903	(965)	(405)
General Plant - All Other	390 WA	WA	10,894,083	3.80%	2.52%	413,748	274,627	(139,121)	-
General Plant - All Other	390 WY	SG	914,264	3.03%	2.61%	27,694	23,862	(3,831)	(1,609)
General Plant - All Other	390 WY	WY	13,172,144	3.03%	2.61%	398,991	345,013	(53,978)	-
Total General Plant - All Other			203,731,364	2.34%	2.08%	4,764,396	4,230,028	(534,368)	(118,712)
Total General Plant			449,572,820	4.40%	4.08%	19,761,135	18,358,851	(1,402,284)	(478,791)
Mining Plant		SE	238,286,179	3.67%	8.79%	8,750,045	20,944,312	12,194,267	5,130,556
Total Company - Depreciable Plant			**22,869,363,406**	**2.54%**	**3.24%**	**582,443,595**	**743,256,789**	**160,813,194**	**70,463,058**
Steam Production - Carbon		**SG**	**120,084,309**	**3.05%**	**67.13%**	**3,662,198**	**80,614,396**	**76,952,198**	**32,322,036**
Total Company - Less Carbon			**22,749,279,097**	**2.54%**	**2.91%**	**578,781,397**	**662,642,393**	**83,860,996**	**38,141,022**

Allocation Factor Table
UT

* For regulatory purposes, vehicle depreciation is re-classified as O&M.

T90000

Public Utility

Depreciation Practices

August 1996

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property such as aircraft or mainframe computers may also be candidates for the life span method.

Property studied using the life span method will usually have additions after the initial placement of the property and retirements prior to the final date of retirement of the property. Some interim additions may remain in service to the final retirement date, whereas others may be retired prior to this date. For example, a building may have a structural addition that will remain until the entire building is retired, whereas an addition such as a roof, plumbing, or internal partitions may be retired prior to the final building retirement. Appropriate estimates must be made for such interim retirements; however, interim additions are not considered in the depreciation base or rate until they occur.

A general characteristic of property studied using the life span method is the gradual increase in the depreciation rate as the property ages. Plant additions subsequent to the initial placement usually exceed the interim retirements, even though the additions may replace plant retired, because they are made at a higher cost than the plant retired. The result is a shorter average service life of the life span property. This shortening of the average service life demonstrates the importance of frequent review of classes of property studied using the life span method.

The definition of a final retirement using the life span method is the retirement of a major structural unit in its entirety. Interim retirements are minor components, and they may occur at any time during the life span of a unit. Interim retirements and additions include items such as changes within a building, or changes at an electric generating station, that do not alter the basic structure. For example, consider the case of a fossil-fired power plant. A final retirement would result if the structure or plant were completely wrecked or sold. However, the replacement of a cooling pump would result in an interim retirement.

Interim Additions
As used in life span analysis, additions made subsequent to the year in which the unit was placed in service. Interim additions are not considered in the depreciation computation until they occur.

Interim Retirements
As used in life span analysis, retirements of component parts of a major structure prior to the complete removal of the retirement unit from service. See **Final Retirement, Retirement Unit.**

Interim Retirement Ratio
The ratio of the interim dollars retired from a group during a period divided by the total dollars in service at the beginning of the period.

Interim Salvage
Salvage received from the disposition of plant as a result of interim retirements.

Iowa Curves
Several families of curve shapes derived empirically from analysis of the mortality data for many different types of industrial property.

Life
A general term, used broadly to refer to the period of time during which depreciable plant is in service. See **Average Life, Average Remaining Life, Average Service Life (ASL), Economic Life, Life Characteristics, Life Cycle, Life Indication, Location Life, Probable Life, Realized Life, Service Life, Unrealized Life.**

Life Characteristics
A general term to refer to the average life and shape of a survivor curve.

Life Cycle
The state of an asset at every point in time from its inception to termination with the asset passing through identifiable and predictable stages.

Life Indication
A life indicated by analysis of historical property records.

Life Span
The number of years between the year of installation of a major structure unit and its year of final retirement.

Life Table
A tabulation showing the proportion of the original additions surviving at successive ages after placement. See **Survivor Curve.**

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Title 18: Conservation of Power and Water Resources

A. PART 101—UNIFORM SYSTEM OF ACCOUNTS PRESCRIBED FOR PUBLIC UTILITIES AND LICENSEES SUBJECT TO THE PROVISIONS OF THE FEDERAL POWER ACT

AUTHORITY: 16 U.S.C. 791a-825r, 2601-2645; 31 U.S.C. 9701; 42 U.S.C. 7101-7352, 7651-7651o.

SOURCE: Order 218, 25 FR 5014, June 7, 1960.

EDITORIAL NOTE: For FEDERAL REGISTER citations affecting part 101, see the List of CFR Sections Affected, which appears in the Finding Aids section of the printed volume and at *www.fdsys.gov* .

EFFECTIVE DATE NOTE: At 58 FR 18004-18006, Apr. 7, 1993, part 101 was amended by redesignating Definitions 30 through 38 as 31 through 39 and adding new Definition 30; adding paragraph 21 under the General Instructions; adding Accounts 158.1, 158.2, 182.3, and 254 under Balance Sheet Accounts; adding Accounts 407.3, 407.4, 411.8, and 411.9 under Income Accounts; and adding Account 509 under Operation and Maintenance Expense Accounts. The added text contains information collection and recordkeeping requirements and will not become effective until approval has been given by the Office of Management and Budget.

NOTE: Order 141, 12 FR 8503, Dec. 19, 1947, provides in part as follows:

Prescribing a system of accounts for public utilities and licensees under the Federal Power Act. The Federal Power Commission acting pursuant to authority granted by the Federal Power Act, particularly sections 301(a), 304(a), and 309, and paragraph (13) of section 3, section 4(b) thereof, and finding such action necessary and appropriate for carrying out the provisions of said act, hereby adopts the accompanying system of accounts entitled "Uniform System of Accounts Prescribed for Public Utilities and Licensees Subject to the Provisions of the Federal Power Act," and the rules and regulations contained therein; and *It is hereby ordered:*

(a) That said system of accounts and said rules and regulations contained therein be and the same are hereby prescribed and promulgated as the system of accounts and rules and regulations of the Commission to be kept and observed by public utilities subject to the jurisdiction of the Commission and by licensees holding licenses issued by the Commission, to the extent and in the manner set forth therein;

(b) That said system of accounts and rules and regulations therein contained shall, as to all public utilities now subject to the jurisdiction of the Commission and as to all present licensees, become effective on January 1, 1937, and as to public utilities and licensees which may hereafter become subject to the jurisdiction of the Commission, they shall become effective as of the date when such public utility becomes subject to the jurisdiction of the Commission or on the effective date of the license;

(c) That a copy of said system of accounts and rules and regulation contained therein be forthwith served upon each public utility subject to the jurisdiction of the Commission, and each licensee or permittee holding a license or permit from the Commission.

This system of accounts supersedes the system of accounts prescribed for licensees under the Federal Water Power Act; and Order No. 13, entered November 20, 1922, prescribing said system of accounts, was rescinded effective January 1, 1937.

Applicability of system of accounts. This system of accounts is applicable in principle to all licensees subject to the Commission's accounting requirements under the Federal Power Act, and to all public utilities subject to the provisions of the Federal Power Act. The Commission reserves the right, however, under the provisions of section 301(a) of the Federal Power Act to classify such licensees and public utilities and to prescribe a system of classification of accounts to be kept by and which will be convenient for and meet the requirements of each class.

This system of accounts is applicable to public utilities, as defined in this part, and to licensees engaged in the generation and sale of electric energy for ultimate distribution to the public.

This system of accounts shall also apply to agencies of the United States engaged in the generation and sale of electric energy for ultimate distribution to the public, so far as may be practicable, in accordance with applicable statutes.

In accordance with the requirements of section 3 of the Act (49 Stat. 839; 16 U.S.C. 796(13)), the "classification of investment in road and equipment of steam roads, issue of 1914, Interstate Commerce Commission", is published and promulgated as a part of the accounting rules and regulations of the Commission, and a copy thereof appears as part 103 of this chapter. Irrespective of any rules and regulations contained in this system of accounts, the cost of original projects licensed under the Act, and also the cost of additions thereto and betterments thereof, shall be determined under the rules and principles as defined and interpreted in said classification of the Interstate Commerce Commission so far as applicable.

CROSS REFERENCES: For application of uniform system of accounts to Class C and D public utilities and licensees, see part 104 of this chapter. For statements and reports, see part 141 of this chapter.

SECTION I: Uniform System of Accounts Prescribed for Public Utilities and Licensees Subject to the Provisions of the Federal Power Act

SECTION II: Definitions

When used in this system of accounts:

1. *Accounts* means the accounts prescribed in this system of accounts.

2. *Actually issued,* as applied to securities issued or assumed by the utility, means those which have been sold to bona fide purchasers for a valuable consideration, those issued as dividends on stock, and those which have been issued in accordance with contractual requirements direct to trustees of sinking funds.

3. *Actually outstanding,* as applied to securities issued or assumed by the utility, means those which have been actually issued and are neither retired nor held by or for the utility; provided, however, that securities held by trustees shall be considered as actually outstanding.

4. *Amortization* means the gradual extinguishment of an amount in an account by distributing such amount over a fixed period, over the life of the asset or liability to which it applies, or over the period during which it is anticipated the benefit will be realized.

5. A. *Associated (affiliated) companies* means companies or persons that directly, or indirectly through one or more intermediaries, control, or are controlled by, or are under common control with, the accounting company.

B. *Control* (including the terms *controlling, controlled by,* and *under common control with*) means the possession, directly or indirectly, of the power to direct or cause the direction of the management and policies of a company, whether such power is exercised through one or more intermediary companies, or alone, or in conjunction with, or pursuant to an agreement, and whether such power is established through a majority or minority ownership or voting of securities, common directors, officers, or stockholders, voting trusts, holding trusts, associated companies, contract or any other direct or indirect means.

6. *Book cost* means the amount at which property is recorded in these accounts without deduction of related provisions for accrued depreciation, amortization, or for other purposes.

7. *Commission,* means the Federal Energy Regulatory Commission.

8. *Continuing Plant Inventory Record* means company plant records for retirement units and mass property that provide, as either a single record, or in separate records readily obtainable by references made in a single record, the following information:

A. For each retirement unit:

(1) The name or description of the unit, or both;

(2) The location of the unit;

(3) The date the unit was placed in service;

(4) The cost of the unit as set forth in Plant Instructions 2 and 3 of this part; and

(5) The plant control account to which the cost of the unit is charged; and

B. For each category of mass property:

(1) A general description of the property and quantity;

(2) The quantity placed in service by vintage year;

(3) The average cost as set forth in Plant Instructions 2 and 3 of this part; and

(4) The plant control account to which the costs are charged.

9. *Cost* means the amount of money actually paid for property or services. When the consideration given is other than cash in a purchase and sale transaction, as distinguished from a transaction involving the issuance of common stock in a merger or a pooling of interest, the value of such consideration shall be determined on a cash basis.

10. *Cost of removal* means the cost of demolishing, dismantling, tearing down or otherwise removing electric plant, including the cost of transportation and handling incidental thereto. It does not include the cost of removal activities associated with asset retirement obligations that are capitalized as part of the tangible long-lived assets that give rise to the obligation. (*See* General Instruction 25).

11. *Debt expense* means all expenses in connection with the issuance and initial sale of evidences of debt, such as fees for drafting mortgages and trust deeds; fees and taxes for issuing or recording evidences of debt; cost of engraving and printing bonds and certificates of indebtedness; fees paid trustees; specific costs of obtaining governmental authority; fees for legal services; fees and commissions paid underwriters, brokers, and salesmen for marketing such evidences of debt; fees and expenses of listing on exchanges; and other like costs.

12. *Depreciation,* as applied to depreciable electric plant, means the loss in service value not restored by current maintenance, incurred in connection with the consumption or prospective retirement of electric plant in the course of service from causes which are known to be in current operation and against which the utility is not protected by insurance. Among the causes to be given consideration are wear and tear, decay, action of the elements, inadequacy, obsolescence, changes in the art, changes in demand and requirements of public authorities.

FERC Opinion No. 165, a Commonwealth Edison Company case, paragraphs 61,219 and 61, 489 are quoted in the testimony.

Response to CCS 8.2 (g) in Docket No. 07-035-13 is in Mr. Pous' workpapers in Docket No. 07-035-13.

For 2011 form EIA-860 Data-Schedule 3, Schedule "Generator Data" see Electronic Workpaper

Life Expectancy for Countries, 2008

Country	Life expectancy
Andorra	83.52
Antigua and Barbuda	82.3
Macau	82.27
Japan	82.02
San Marino	81.80
Singapore	81.80
Hong Kong	81.68
Sweden	80.63
Australia	80.62
Switzerland	80.62
France	80.59
Guernsey	80.53
Iceland	80.43
Canada	80.34
Cayman Islands	80.20
Italy	79.94
Gibraltar	79.93
Monaco	79.82
Liechtenstein	79.81
Spain	79.78
Norway	79.67
Israel	79.59
Jersey	79.51
Faroe Islands	79.49
Greece	79.38
Austria	79.21
Virgin Islands	79.20

Country	Life expectancy
Panama	75.19
Dominica	75.10
Serbia	75.06
Slovakia	74.95
Turks and Caicos Islands	74.95
Croatia	74.90
Aruba	74.83
Sri Lanka	74.80
Bahrain	74.68
New Caledonia	74.50
Lithuania	74.44
Macedonia	74.21
Qatar	74.14
Saint Vincent and the Grenadines	74.09
Saint Lucia	74.08
Oman	73.62
Algeria	73.52
West Bank	73.46
Venezuela	73.28
Suriname	73.23
Solomon Islands	73.16
Lebanon	73.15
Jamaica	73.12
Dominican Republic	73.07
Barbados	73.00
Hungary	72.92

Country	Life expectancy
Trinidad and Tobago	66.85
East Timor	66.60
Bolivia	66.19
Guyana	66.17
Azerbaijan	65.96
Russia	65.87
World	65.82
Bahamas, The	65.66
Papua New Guinea	65.62
Grenada	65.21
Uzbekistan	64.98
Maldives	64.76
Tajikistan	64.61
Pakistan	63.75
Nauru	63.44
Vanuatu	63.22
Bangladesh	62.84
Comoros	62.73
Yemen	62.52
Burma	62.49
Kiribati	62.45
Mayotte	62.16
Madagascar	62.14
Cambodia	61.29
Nepal	60.56
Eritrea	59.55

Malta	79.15
Luxembourg	79.03
Montserrat	79.00
New Zealand	78.96
Germany	78.95
Belgium	78.92
Guam	78.76
Saint Pierre and Miquelon	78.76
European Union	78.70
United Kingdom	78.70
Finland	78.66
Isle of Man	78.64
Jordan	78.55
Puerto Rico	78.54
Bosnia and Herzegovina	78.17
Bermuda	78.13
Saint Helena	78.09
United States	78.00
Cyprus	77.98
Denmark	77.96
Ireland	77.90
Portugal	77.87
Albania	77.60
Taiwan	77.56
Anguilla	77.46
Kuwait	77.36
Korea, South	77.23
Costa Rica	77.21
Cuba	77.08

China	72.88
Turkey	72.88
Mauritius	72.88
Malaysia	72.76
Saint Kitts and Nevis	72.66
Bulgaria	72.57
Thailand	72.55
Antigua and Barbuda	72.42
Seychelles	72.34
Estonia	72.30
Colombia	72.27
Colombia	72.27
Brazil	72.24
Gaza Strip	72.16
Armenia	72.12
Korea, North	71.92
Romania	71.91
El Salvador	71.78
Latvia	71.60
Egypt	71.57
Samoa	71.30
Morocco	71.22
Vietnam	71.07
Cape Verde	71.02
Nicaragua	70.92
Palau	70.71
Marshall Islands	70.61
Syria	70.61
Iran	70.56
Philippines	70.51

Ghana	59.12
Togo	57.86
Congo, Democratic Republic of the	57.20
Haiti	57.03
Senegal	56.69
Laos	55.89
Kenya	55.31
Bhutan	55.17
Gambia, The	54.54
Gabon	53.99
Mauritania	53.51
Benin	53.44
Congo, Republic of the	53.29
Cameroon	52.86
Uganda	51.75
Burundi	51.29
Tanzania	50.71
Botswana	50.58
Guinea	49.65
Equatorial Guinea	49.51
Mali	49.51
Ethiopia	49.23
Burkina Faso	49.21
Sudan	49.11
Cote d'Ivoire	49.00
Rwanda	48.99
Somalia	48.84
Nigeria	47.44
Chad	47.20

Chile	76.96
Libya	76.86
British Virgin Islands	77.2
Ecuador	76.62
Slovenia	76.53
Czech Republic	76.42
Argentina	76.32
French Polynesia	76.31
Georgia	76.30
Northern Mariana Islands	76.29
American Samoa	76.25
Netherlands Antilles	76.24
Uruguay	75.93
Saudi Arabia	75.88
United Arab Emirates	75.69
Mexico	75.63
Paraguay	75.34
Tunisia	75.34
Brunei	75.30
Poland	75.19

Micronesia, Federated States of	70.35
Greenland	70.23
Moldova	70.20
Indonesia	70.16
Peru	70.14
Fiji	70.12
Tonga	70.12
Belarus	70.05
Guatemala	69.69
Honduras	69.35
Iraq	69.31
Kyrgyzstan	68.81
Tuvalu	68.63
India	68.59
Turkmenistan	68.30
Belize	67.88
Ukraine	68.8
Sao Tome and Principe	67.64
Kazakhstan	67.22
Mongolia	66.99

Guinea-Bissau	47.18
Niger	44.03
Afghanistan	43.77
Central African Republic	43.74
Djibouti	43.25
Namibia	43.11
Malawi	42.98
South Africa	42.45
Mozambique	40.90
Sierra Leone	40.58
Liberia	40.39
Lesotho	39.97
Zimbabwe	39.50
Zambia	38.44
Angola	37.63
Swaziland	32.23

Source: U.S. Census Bureau, International Database.

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http://www.infoplease.com/ipa/A0934746.html

PACIFICORP
ACCOUNT 312 - STEAM, BOILER PLANT EQUIPMENT
COLSTRIP

Interim Net Salvage	-10.00%
Terminal Net Salvage	-3.53%
Average Net Salvage	-4.82%
Average Age Survivors	20.39
Average Remaining Life	37.87
Average Service Life	58.26
Book Reserve Ratio	50.54%
Theoretical Reserve	40,287,760
COR Reserve =	1,014,280
Interim Retmt. Ratio	0.50%
Interim Addition Factor	1.0
Depreciation Rate	1.433%
COR Rate	0.103%
Life Rate =	1.330%

[1] YEAR	[2] INTERIM RETMTS $	[3] INTERIM NET SALV. $	[4] TERMINAL RETMTS. $	[5] TERMINAL NET SALV. $	[6] INTERIM ADDITIONS $	[7] ENDING BALANCE $	[8] AVERAGE BALANCE $	[9] DEPREC. AMOUNT $	[10] ENDING RESERVE $
2006						109,820,198			55,503,016
2007	549,101	(54,910)			549,101	109,820,198	109,820,198	1,573,919	56,472,924
2008	549,101	(54,910)			549,101	109,820,198	109,820,198	1,573,919	57,442,831
2009	549,101	(54,910)			549,101	109,820,198	109,820,198	1,573,919	58,412,739
2010	549,101	(54,910)			549,101	109,820,198	109,820,198	1,573,919	59,382,647
2011	549,101	(54,910)			549,101	109,820,198	109,820,198	1,573,919	60,352,554
2012	549,101	(54,910)			-	109,271,097	109,545,648	1,569,984	61,318,527
2013	546,355	(54,636)			-	108,724,742	108,997,919	1,562,134	62,279,670
2014	543,624	(54,362)			-	108,181,118	108,452,930	1,554,323	63,236,007
2015	540,906	(54,091)			-	107,640,212	107,910,665	1,546,552	64,187,563
2016	538,201	(53,820)			-	107,102,011	107,371,112	1,538,819	65,134,361
2017	535,510	(53,551)			-	106,566,501	106,834,256	1,531,125	66,076,425
2018	532,833	(53,283)			-	106,033,669	106,300,085	1,523,469	67,013,778
2019	530,168	(53,017)			-	105,503,500	105,768,584	1,515,852	67,946,445
2020	527,518	(52,752)			-	104,975,983	105,239,742	1,508,273	68,874,448
2021	524,880	(52,488)			-	104,451,103	104,713,543	1,500,731	69,797,812
2022	522,256	(52,226)			-	103,928,847	104,189,975	1,493,228	70,716,558
2023	519,644	(51,964)			-	103,409,203	103,669,025	1,485,761	71,630,711
2024	517,046	(51,705)			-	102,892,157	103,150,680	1,478,333	72,540,293
2025	514,461	(51,446)			-	102,377,696	102,634,927	1,470,941	73,445,327
2026	511,888	(51,189)			-	101,865,808	102,121,752	1,463,586	74,345,836
2027	509,329	(50,933)			-	101,356,479	101,611,143	1,456,268	75,241,843
2028	506,782	(50,678)			-	100,849,696	101,103,088	1,448,987	76,133,369
2029	504,248	(50,425)			-	100,345,448	100,597,572	1,441,742	77,020,438
2030	501,727	(50,173)			-	99,843,721	100,094,584	1,434,533	77,903,071
2031	499,219	(49,922)			-	99,344,502	99,594,111	1,427,361	78,781,291
2032	496,723	(49,672)			-	98,847,780	99,096,141	1,420,224	79,655,121
2033	494,239	(49,424)			-	98,353,541	98,600,660	1,413,123	80,524,581
2034	491,768	(49,177)			-	97,861,773	98,107,657	1,406,057	81,389,693
2035	489,309	(48,931)			-	97,372,464	97,617,119	1,399,027	82,250,480
2036	486,862	(48,686)			-	96,885,602	97,129,033	1,392,032	83,106,964
2037	484,428	(48,443)			-	96,401,174	96,643,388	1,385,072	83,959,164
2038	482,006	(48,201)			-	95,919,168	96,160,171	1,378,146	84,807,104
2039	479,596	(47,960)			-	95,439,572	95,679,370	1,371,256	85,650,804
2040	477,198	(47,720)			-	94,962,374	95,200,973	1,364,399	86,490,286
2041	474,812	(47,481)			-	94,487,562	94,724,968	1,357,577	87,325,570
2042	472,438	(47,244)			-	94,015,125	94,251,343	1,350,789	88,156,678
2043	470,076	(47,008)			-	93,545,049	93,780,087	1,344,035	88,983,630
2044	467,725	(46,773)			-	93,077,324	93,311,186	1,337,315	89,806,448
2045	465,387	(46,539)			-	92,611,937	92,844,630	1,330,629	90,625,151
2046	463,060	(46,306)			-	92,148,877	92,380,407	1,323,976	91,439,761
2047		-			-	92,148,877	92,148,877	1,320,657	92,760,418
2048		-			-	92,148,877	92,148,877	1,320,657	94,081,075
2049		-	92,148,877	(3,252,855)	-	-	92,148,877	1,320,657	(0)
TOTALS	20,416,826	(2,041,683)	92,148,877	(3,252,855)	2,745,505		4,350,976,096		

OCS Data Request 1.3

[Data] – Please provide a complete copy of the most recent industry surveys associated with depreciation statistics in the possession of the Company and/or its outside consultant who performed the depreciation study.

Response to OCS Data Request 1.3

Please refer to Attachment OCS 1.3.

Attachment OCS 1.3 is Voluminous

and the expectations for future requirements has led the Company to propose to extend the lives of its wind-powered generation resources to 30 years.

Q. What specific changes is the Company proposing with regard to the depreciable lives of its wind resources?

A. The Company recommends extending the depreciable lives of wind turbines to a maximum of 30 years from the previous estimate of 20 years due to the operating history of the units installed over that last few years and the expectations for future maintenance requirements. Additionally, the Company will apply an Iowa-type curve adjustment to the maximum 30-year life for interim wind turbine property retirements. Mr. Spanos' testimony explains what an Iowa-type curve is and how the curve is used to adjust the service life of certain assets.

Q. Did the Company consider its ability to secure land rights for 30 years or more when it increased the depreciable lives of wind resources?

A. Yes. Several of the Company's wind-powered resource projects are located on land owned by third parties (including governmental lands) under long-term leases with varying terms. Most of these leases are for terms of 30 years or more, but in some cases the initial term is limited to 25 years. The Company will seek to prudently extend lease terms beyond the initial period, as required, to support the longer depreciable lives of its wind resources.

Terminal Net Salvage/Decommissioning Costs

Q. What level of decommissioning costs has the Company included in the Depreciation Study for its thermal generation plants?

A. The Company proposes to continue to use current decommissioning costs of $40

per kilowatt, with the exception of the Carbon plant. This rate is based on the cost of decommissioning the Company's Hale Plant in the 1993 to 1995 time period. Based on recent studies, the current estimate of the complete decommissioning cost for the Carbon plant is $56.8 million, or $330 per kilowatt. This includes demolition, ash pile and ash pond abatement, asbestos and other hazardous materials abatement and final site cleanup and mitigation.

Q. Do the decommissioning costs estimated for the Carbon plant suggest the need to evaluate the Company's current level of decommissioning costs for use in future depreciation studies?

A. Yes. Recent estimates performed for the Carbon plant indicate that the actual costs for future decommissioning of individual units and/or plant sites may be significantly higher than the current rate of $40 per kilowatt. It is the Company's position that the current rate of $40 per kilowatt reflects an absolute minimum decommissioning cost but will continue to apply this rate as conservative approach until a broader, up to date, base is established. As a result of the estimate performed for the Carbon plant, the Company intends to perform and/or update decommissioning cost studies on a selection of its resources to determine if the current rate needs to be modified in future depreciation studies. The Company also plans to review available industry data on decommissioning costs to inform its analysis.

Q. Does this conclude your direct testimony?

A. Yes.

DPU Data Request 2.38

Starting on page 12, line 274 of the Lay Direct Testimony it states:

> "The Company proposes to continue to use current decommissioning costs of $40 per kilowatt, with the exception of the Carbon plant. This rate is based on the cost of decommissioning the Company's Hale Plant in the 1993 to 1995 time period."

(a) Provide the study of the decommissioning costs of the Hale Plant.
(b) List each steam production unit that PacifiCorp, RMP or Pacific Power (or their predecessors) have final (terminal) retired since 1970.
(c) For each unit listed in response to part (b) is the building or structure which housed the boiler still standing?
(d) For each unit listed in response to part (b) provide the MW capacity (prior to retirement).
(e) Provide the street address and city and state of each unit listed in response to part (a).
(f) For each unit listed in response to part (b) provide the dollar amount retired from plant in service in the final retirement, the total final (terminal) Cost of Removal recorded for that unit at the time of, or since, final (terminal) retirement and the total final (terminal) Gross Salvage recorded for that unit at the time of, or since, final (terminal) retirement. If any requested information is not available by unit then provide it by plant.
(g) Provide the information requested in part (f) by year booked and by account (separately for each unit, or separately for each plant if the unit information is not available).
(h) Provide the same information requested in parts (b) through (g) except provide it for each combustion turbine PacifiCorp, RMP or Pacific Power (or their predecessors) have final (terminal) retired since 1970.

Response to DPU Data Request 2.38

a) No study for decommissioning costs for the Hale plant is available.
b) To the extent this request seeks 42 years of historical information, the company objects on the grounds that the request is overly broad and unduly burdensome. Subject to and without waiving the objections, and after a reasonable search of its records, the company found the information contained in Attachment DPU 2.38.
c) The structures that housed the boilers are no longer standing.
d) See Attachment DPU 2.38.
e) See Attachment DPU 2.38.
f) See Attachment DPU 2.38.
g) See Attachment DPU 2.38.

h) See Attachment DPU 2.38 for information pertaining to the Cedar City diesel turbine, the Libby gas turbine, and the Little Mountain gas turbine.

Attachment DPU 2.38 - Docket No. 13-035-02
Steam & Combustion Turbine Generating Unit Retirements

Facility	Location Number	Original Cost at Retirement	In Service Date	Capacity	Retirement Date	Reason	Removal	Salvage	Proceeds	Address	City	State
Hale 1 - Steam	000231	1,114,284	1936	15.0 MW	1979	Decommissioned	24,965			Route 1	Provo	UT
Hale 2 - Steam	000232	10,041,469	1950	44.0 MW	1991	Decommissioned	1,172,315		3,170,769	Route 1	Provo	UT
Lincoln - Steam	005000	5,426,708	1919	35.5 MW	1982	Decommissioned				SW Lincoln St	Portland	OR
Jordan - Steam	000201	3,064,690	1925	25.0 MW	1985	Decommissioned				1200 West South Temple St	Salt Lake City	UT
Cedar City No 1 - Steam	000341	745,836	1945	2.5 MW	1987	Decommissioned				1342 E Highway 14	Cedar City	UT
Cedar City No 2 - Steam	000342	1,155,533	1952	5.0 MW	1987	Decommissioned				1342 E Highway 14	Cedar City	UT
Centralia Plant - Steam	201000-201002	169,639,005	1972-73	693.49 MW PacifiCorp's share	FY 2001	Sold			113,910,799	913 Big Hanaford Road	Centralia	WA
Cedar City - Diesel	000476	532,898	1930	5.2 MW	1987	Decommissioned				464 N Airport Road	Cedar City	UT
Libby - Gas Turbine	420501	231,227	1972	25.0 MW	1987	Lease Terminated				Main/Cedar Streets	Libby	MT
Little Mountain - Gas Turbine	000475	3,825,353	1972	14.0 MW	2011	Decommissioned - Partially Done	37,711			765 N 10500 West	Ogden	UT

000082

DPU Data Request 7.6

In DPU-2.38 (a) we asked the Company to "Provide the study of the decommissioning costs of the Hale Plant." The Company response stated "No study for decommissioning costs for the Hale plant is available."

(a) Provide the data for the Hale plant similar to the data provided by the Company for other plants in Attachment OCS 2.6. If data is not available for the Hale plant for every column on Attachment OCS 2.6, provide the data for the columns for which the Hale data is available.

(b) In what year(s) was the building or structure that housed the Hale boiler demolished?

(c) From an earlier RMP Utah case, Docket No. 07-035-13, provide copy of the request and the RMP/PacifiCorp Response to DPR 5.11 (from Docket No. 07-035-13).

(d) If not provide in response to one of the prior parts of this request, what was the original cost dollar amount retired for the Hale plant final retirement, what was the cost of removal recorded on the Company books for the final retirement (include amount at the time of retirement and also include any amounts booked later), and what was the gross salvage recorded on the Company books at for the final retirement (include amount at the time of retirement and also include any amounts booked later).

(e) What was the MW of the Hale steam production plant?

(f) When it was in operation did the Hale plant contained asbestos, was a coal plant, had a coal pile and an ash landfill? If "no", then provide the corrected statement, including Hale's fuel type.

Response to DPU Data Request 7.6

(a) Please refer to Attachment DPU 7.6-1.

(b) The structure that housed the Hale boiler was demolished in 1993 – 1994.

(c) Please refer to Attachment DPU 7.6-2.

(d) Please refer to Attachment DPU 7.6-1.

(e) Please refer to Attachment DPU 7.6-1.

(f) The Hale plant was a coal-fired plant. It contained asbestos and had both a coal pile and an ash landfill.

DPU Data Request 5.11

In connection with the decommissioning of the Hale Plant, noted in response to D.R. 1.53, please identify:

a The age of the plant;
b The capacity of the plant;
c Removal or decommissioning costs;
d Salvage proceeds; and
e Current state of the site.

Response to DPU Data Request 5.11

Please refer to Attachment DPU 5.11.

UT 07-035-13 DPU Set 5							
Production Plant Only							
5.11 - Hale Plant	Unit 2						
Loc	232						
Ret Year	1991						
Established Year	1950						
Age of plant at decomm	41						
Capacity of plant	44 MW						
Removal/Decomm Costs	1,202,418	Removed primarily in 1993-1995					
Salvage Proceeds	3,170,769	Land moved to account 121 in 1996. Land sold in 1999. Salvage was for land.					
Current State of Site	Not used for utility purposes						

SR 00003

BEFORE THE CORPORATION COMMISSION OF THE STATE OF OKLAHOMA

APPLICATION OF PUBLIC SERVICE COMPANY OF OKLAHOMA, AN OKLAHOMA CORPORATION, FOR AN ADJUSTMENT IN ITS RATES AND CHARGES FOR ELECTRIC SERVICE IN THE STATE OF OKLAHOMA	) CAUSE NO. PUD 200800144

ATTORNEY GENERAL'S SEVENTH SET OF DATA INFORMATION REQUEST PUBLIC SERVICE COMPANY OF OKLAHOMA

Question No. 7-45:

[Dismantlement] – For each demolition cost estimate that Sargent & Lundy has made for a fossil-fired generating unit or station that was subsequently actually demolished, please provide the following:

A. A copy of the decommissioning cost estimate developed prior to the actual demolition of the facility;

B. The name of the generating unit or station;

C. The year of the study as well as the year of demolition;

D. The duration of the actual demolition project;

E. The management structure of the demolition project (i.e., hiring an outside contractor for a turn-key operation, the combined joint effort between the owner and the demolition contractor, etc.);

F. The actual cost of demolition provided in as great of detail available; and

G. A detailed narrative explanation of the variance between Sargent & Lundy's cost estimate and the actual demolition costs.

Further, provide all workpapers, assumptions, considerations and material reviewed and/or relied upon necessary to verify the accuracy of the information provided in response to each subpart above.

Response No. 7-45:

The AEP Breed Plant is the only power generation facility that Sargent and Lundy is aware of, for which it performed a conceptual demolition cost estimate, and the facility was subsequently demolished.

A, B, C, and D. The decommissioning cost estimate for the Breed Plant was prepared on August 30th, 2005, and is attached. The actual demolition occurred between 1994 and 2006.

E. AEP staff performed various contract management and construction management activities throughout the execution of multiple contracts during the demolition of Breed Station (e.g., demolition, environmental remediation, etc.).

F. The net total cost for the demolition of the Breed plant was $12,090,704. In addition, AEP realized $1.2 million inter-company salvage value with the transfer of assets to other AEP facilities.

G. There are two general categories of variances with respect to the Sargent & Lundy-prepared conceptual cost estimate and actual demolition costs. These were related to the scope of work and the actual demolition methodology. For example, the S&L estimate included $8 million of site grading and seeding, when the actual cost of grading and seeding was approximate $1.5 million because a decision was made to decrease the scope of the site restoration. Rail and pavement removal was also included in the S&L estimate, but these costs are not captured within the $12 million in actual total costs. In addition, S&L assumed that all concrete structure would be demolished to a level 2 feet below grade, while the actual demolition only removed concrete to grade elevation. With respect to demolition methodologies, S&L assumed a top-down dismantlement approach, for both the power block and the chimney. The actual demolition methodology was a topple-over approach, versus the top-down dismantlement. Savings were realized by the utilization of this approach.

Prepared By: Tania Hotmer Title: Regulatory Analyst

DEMOLITION OF POWER BLOCK AND SITE FACILITIES

CONCEPTUAL COST ESTIMATE

PREPARED FOR

AMERICAN ELECTRIC POWER
BREED UNIT 1

SARGENT & LUNDY

ESTIMATE NO. 13790-5
PROJECT NO. 11488030
August 30, 2005

REVIEWED BY: _____

APPROVED BY: _____

Sargent & Lundy
Chicago

COST SUMMARY REPORT

AMERICAN ELECTRIC POWER
BREED UNIT 1
CONCEPTUAL COST ESTIMATE
DEMOLITION OF POWER BLOCK
AND SITE FACILITIES

Estimate No: 13790-5
Project No: 11488030
Prepared by: RK /JK /

Estimate Date: 30AUG05

Price level: 2005

ACCT.NO.	DESCRIPTION	TOTAL EQUIPMENT COST	TOTAL MATERIAL COST	TOTAL LABOR COST	TOTAL COST
311	STRUCTURES AND IMPROVEMENTS - DEMOLITION AND MODIFICATIONS		180,000	14,144,000	14,324,000
312	BOILER PLANT			7,805,000	7,805,000
314	TURBINE PLANT			333,000	333,000
316	MISCELLANEOUS POWER PLANT EQUIP.			473,000	473,000
317	SCRAP VALUE		-2,090,000		-2,090,000
353	ELECTRICAL SWITCHYARD				NOT INCLUDED
	TOTAL CONSTRUCTION COSTS		-1,910,000	22,755,000	20,845,000
	INDIRECT EXPENSES				2,085,000
	ESCALATION				
	SALES/USE TAX				
	CONTINGENCY				5,733,000
	TOTAL PROJECT COST				28,663,000
	AFUDC				
	GRAND TOTAL COST				28,663,000

FINANCIAL ASSUMPTIONS:
ESCALATION RATES: Equipment 0.000%
Material 0.000%
Labor 0.000%
Indirects 0.000%
SALES/USE TAX RATES: Equipment 0.000% Material 0.000%
CONTINGENCY RATES: Equipment 0.0% Material 25.0% Labor 25.0% Indirects 25.0%

10/15/08

Spoke with John Tompeck, Capital Project Engineer for the City of Ft. Pierce, Florida (772-466-1600 ext 5201).

Demolition of King power plant.

Successful bid to demolish plant was a negative $974,000. The contractor bid to PAY them almost $1MM. They subsequently modified the bid so that the contractor would remove everything 4 feet below grade. That lower the amount by about $200,000. The bid included asbestos removal from an old plant. The asbestos portion was somewhere between $500k and $750k, but was already included in the total pay back amount.

There were 4 other bids where the contractors were willing to pay to take down the plant. Those ranged from $250k to $600k. There was one bid at $0.

B&V did an estimate several years ago and said $6MM to demolish. B&V updated the estimate shortly before going to bid, but still estimated $1.5MM of costs. The bid came out shortly thereafter.

9/24/09

Called John Tompeck regarding claim by FPL that the demo cost was $11 million. He explained that the demo cost were as he had previously noted (i.e., about a $1 million credit), but due to load and reliability issues they had to change out two large transformers at the Hartman substation and reroute another line that passed through the King station. The $11 million of cost were associated with the transmission changes and not the actual demo cost for King.

EXHIBIT 89

BEFORE THE PUBLIC UTILITIES COMMISSION OF NEVADA

Application of Sierra Pacific Power Company for authority to increase its annual revenue requirement for general rates charged to all classes of electric customers and for relief properly related thereto.	)	Docket No. 05-10003
Application of Sierra Pacific Power Company for approval of new and revised depreciation rates for electric operations based on its 2005 depreciation study.	)	Docket No. 05-10004

At a general session of the Public Utilities Commission of Nevada, held at its offices on April 26, 2006.

PRESENT: Chairman Donald L. Soderberg
Commissioner Carl B. Linvill
Commissioner Jo Ann P. Kelly
Commission Secretary Crystal Jackson

ORDER

The Public Utilities Commission of Nevada ("Commission") makes the following findings of fact and conclusions of law:

I. PROCEDURAL HISTORY

1. On October 3, 2005, Sierra Pacific Power Company ("Sierra" or the "Company") filed an Application with the Public Utilities Commission of Nevada ("Commission") for authority to increase its annual revenue requirement for general rates charged to all classes of electric customers within its service territory in the amount of $27,098,000 and for relief properly related thereto. This Application has been designated by the Commission as Docket No. 05-10003.

2. On October 3, 2005, Sierra filed an additional Application with the Commission seeking approval of the new and revised depreciation rates for electric operations. This Application is based on Sierra's 2005 depreciation study and has been designated Docket No. 05-10004 by the Commission.

reliance upon the historical data recorded by Sierra. The Commission finds that Sierra's current net salvage values shall be used to develop depreciation rates for all accounts except Steam Production and Other Production.

256. Sierra has recommended that a negative 50% net salvage value be used for Steam Production and a negative 10% for Other Production. These values were derived from a dismantling study that was completed by Black and Veatch for NPC. The study included dismantling estimates for various sized coal and gas generating units in NPC's service territory. Sierra used these estimates as a proxy for developing dismantling costs and the corresponding net salvage values for its own units. Staff and BCP both noted a significant error in Sierra's calculation of net salvage value for Steam Production; Sierra mistakenly included 100%, instead of 50%, its ownership share, of the dismantling cost for the Valmy units in its calculations. Sierra did acknowledge its error. After accounting for the error, Sierra's proposed net salvage for Steam Production is reduced to approximately negative 39%.

257. Staff indicated that the Black and Veatch Study is a helpful tool for determining the appropriate net salvage rates for production plant. Staff recommended that, after correcting the error noted above, the net salvage value for Steam Production should be further reduced to negative 30%. Staff explained that Sierra's proposed dismantling costs represented the most expensive option available for dismantling a generating facility, namely, restoring the site of the dismantled generating unit to a "greenfield" condition.[16] Staff stated that Sierra would most likely continue to use these locations for new, more efficient generating equipment. Staff's adjustments to Sierra's proposed dismantling costs generally consist of reductions associated with expenses that would bring the site back to "greenfield" status.

258. BCP believes that the Black and Veatch Study that Sierra used to develop dismantling costs and corresponding net salvage values falls short of providing adequate support for Sierra's recommended net salvage value for Steam Production. BCP listed

numerous reasons for rejecting the Black and Veatch Study estimates as a proxy for developing estimates for Sierra's production plant. BCP recommended that Sierra use a net salvage value of negative 5% for Steam Production and 0% for Other Production. It stated that these values are supported by industry statistics.

259. Sierra rebutted BCP's criticisms by explaining that Black and Veatch has considerable experience providing dismantling cost estimates. Sierra detailed the process used by Black and Veatch to develop its estimates. Staff believes that it is better to use this proxy approach rather than industry statistics because of similarities in labor and markets costs. Sierra did not provide rebuttal testimony of Staff's recommended net salvage value adjustment of negative 30% for Steam Production.

260. The Commission agrees with Sierra and Staff that the Black and Veatch dismantling study completed for NPC provided a reasonable proxy for developing dismantling costs for Sierra's generating units. After correcting the net salvage value for Steam Production error pointed out by BCP and Staff, the Commission believes that Staff's proposed adjustment to Sierra's net salvage value for Steam Production is reasonable. The Commission finds that Staff's recommended net salvage value for Steam Production, a negative 30%, and Other Production, a negative 10%, shall be used for developing depreciation rates. The Commission rejects BCP's recommendation for 0% for Other Production.

261. Sierra has proposed a net salvage and depreciation rates for Hydroelectric Production Plant in its depreciation filing. Staff testified that pursuant to a contract with TMWA, Sierra will transfer its ownership of its hydroelectric plants (expected to be complete by mid-2006) and that collecting an expense for net salvage for this account is no longer necessary. The BCP did not provide testimony regarding this issue. Sierra did not rebut Staff's proposal. The Commission agrees that a net salvage value for this account is not warranted given the intended transfer of the hydroelectric plants to TMWA. The Commission finds that Sierra shall not be allowed to collect net salvage expense for the Hydroelectric Production Plant Account. The Commission finds that the

DPU Data Request 2.23

On page 13, lines 277-280 of the Direct testimony of K. Ian Andrews it states:

> "Based on recent studies, the current estimate of the complete decommissioning cost for the Carbon plant is $56.8 million, or $330 per kilowatt. This includes demolition, ash pile and ash pond abatement, asbestos and other hazardous materials abatement and final site cleanup and mitigation."

Provide the "recent studies" that support that the "decommissioning cost for the Carbon plant is $56.8 million".

Response to DPU Data Request 2.23

In 2004, PacifiCorp commissioned Black & Veatch to perform a net salvage study of Carbon Units 1 & 2. The estimated demolition cost of the plant in 2004 dollars, net of salvage as scrap, was $28,289,120. The study at that time included $2.8 million relating to asbestos removal. The current estimate for asbestos abatement is $14.84 million. The estimate has also been updated to include all expected costs associated with landfill closure and remediation, coal pile closure and remediation and balance of plant site remediation.

Please refer to Attachment DPU 2.23 -1, which provides the Black & Veatch study. Please refer to Attachment DPU 2.23-3.pdf which is the Carbon Plant Asbestos Abatement estimate prepared by ThermalWest. Please refer to Attachment DPU 2.23-4 which the cost estimate for the selected closure plan of the Carbon Plant ash landfill.

Please refer to Attachment DPU 2.23-2 which provides the calculation of the current estimate of $56.8 million. This plant decommissioning cost estimate is based on the asbestos abatement estimate prepared by ThermalWest, the estimate for the ash landfill closure, internal estimates for coal pile closure and project management. Demolition costs compare to the Black & Veatch cost estimates prepared in August 2004 adjusted for inflation.

Column	Working Estimate Spreadsheet Column Descriptions and Functions
A - F	Cost Code: Area for inserting owner's cost or unit of property codes. Cost codes may be inserted in this field.
G - H	Level 1. Description: Describes categories such as Site work, Concrete, Piping Changes can be made within this field.
I	Level 2. Description: Provides the line item description within the Sitework, con Piping categories. Changes can be made within this column/field.
J	Pipe diameter. Changes can be made to this column.
K	Quantity: Provide the quantities for each line item. Changes can be made to thi
L	UM or Unit of Measure: shows the Unit of measure for the list quantities, such a CY= Cubic Yards, SY= Square Yards, TN = tons, etc. Changes can be made to
M	Scrap unit price: Approximate unit value for scrap materials based on item unit Changes can be made to this column.
N	Contractor's unit disposal costs. Changes can be made to this column.
O	Contractor's unit costs for demolition heavy equipment. Changes can be made
P	Unit Manhours (MH/UM); Shows the unit manhour rate to perform for one item Quantity column. Changes can be made to this column.
Q	Productivity factor. (not used) Adjustments can be made to this column.
R	Adjusted manhours if productivity factor is used. Do not adjust this column
S	Total Manhours: Total manhours for each line item. Do not adjust this column
T	Wage Rate: Composite wage rate which includes all burden and demolition cor overhead and profit. Do not adjust this column. Used the wage rate tables that off the spreadsheet in the upper right hand corner.
U	Total Labor: Total labor costs for each line item. Do not adjust this column
V	Total scrap value for each line item. Do not adjust this column.
W	Contractor's total cost for dumpsters and disposal of hazardous and non-hazar debris at dump site and landfills. Do not adjust this column.
X	Total costs for demolition heavy equipment. Do not adjust this column.
Y	Total line items costs which includes demolition equipment, disposal costs and Do not adjust this column.
Z	Not used.

Notes:
New line items must be inserted between the first and last line item of each gro sub-total to insure that the new line items will be included in the formula calcula Items added outside of the formula range will not be included in estimate costs

Line item quantities and costs may be adjusted using the quantity column (K), a cost columns.
Do not make adjustments to formula based values such as totals for total manh disposal and other total costs. This action will remove existing formulas.

Pacificorp
Carbon Plant Units 1 & 2
Decommissioning/Demolition Cost Estimate

COST ESTIMATE ASSUMPTIONS

Estimate Description

This cost estimate is for the decommissioning of the Carbon Generating Station Units 1, & 2. The plants are located near Price, Utah. The scope of the demolition is based on a site walk down, (see trip report of July 7, 2004) asbestos assessment quantities, cost information from Thermal West Industrial Inc. of Salt Lake City regarding asbestos and lead paint removal, PacifiCorp Steam Electric Power Plant Equipment and Design Data list Rev. 5/27/04, and the electronic copies of the Unit 1 & 2 data books as provided by PacifiCorp. The cost estimate is based on the utilization of a general contractor that will provide separate subcontracts for the asbestos and demolition of the plant equipment and building. Following are the cost estimate assumptions.

General Estimate Technical Scope Assumptions

The following scope is assumed for the decommissioning cost estimate:

- The existing ash ponds for units 1 & 2 will not require liners and are to be backfilled with 10'- 0" of native soil (with no material costs) and replanted with native vegetation.
- The non-hazardous material waste disposal site is located approximately 10 miles from the site. This site will accept the disposal of construction materials such as drywall, wood, restroom fixtures, ceiling tiles, interior office finishes, asphalt pavement, and other miscellaneous building materials. The disposal costs including transportation and dumping fee for non-hazardous materials is estimated at $1,000 per 30 CY drop-off container. This cost information was provided by Thermal West Industrial Inc.
- All underground foundations, underground utilities are to be demolished and removed as follows: Foundations are removed to a depth of 4-5 feet below grade. All concrete to be pulverized and recycled.
- The station personnel have indicated that no PCB's are present on site. Therefore, remediation/removal of PCBs is not included.
- The estimate includes costs for the removal and disposal of asbestos from boilers and piping insulation. The asbestos in plastic containers may be disposed of at the Asbestos Federal Cell in Carbon County. The disposal costs including transportation and disposal fees are estimated at $2,500 per 30 CY drop-off container. This cost information was also provided by Thermal West Industrial Inc.

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- The estimate includes an allowance for strip lines (cutting areas) for the safe removal of steel containing lead paint.
- The estimate assumes that all structural steel, miscellaneous building steel, decking grating, piping, and equipment will be removed to drop-off containers as provided and removed by metal recycling companies located in the Salt Lake area. The estimate assumes that there will be no charge for the drop off containers or transportation off site and that the recycling company will assume all responsibility for the safe removal/disposal of lead paint and processing of the steel.
- Since no underground tanks were identified during the site walkdown, removal and remediation of underground tanks are not included.
- Borrow fill material for plant backfill will be hauled from off-site at a distance of less than 5 miles.
- Potential resale values of equipment will not be included in the estimates.
- The cost estimate includes scrap values for structural steel, misc. steel, copper, and aluminum. Because of the amount of lead paint present on the structural and other building steel the scrap value may be $0.00. However, for purposes of this analysis, scrap value for structural and miscellaneous steel was calculated at $50/ton. Scrap prices are based on current pricing averages (with no lead paint) in the Midwest region. Scrap prices are subject to change on a daily basis depending on market demand. Scrap pricing is shown in the estimate file tab titled "scrap pricing."
- The electrical interface for each unit terminates at the high side of the GSU transformers.
- The coal interface is at the head pulley of the yard surge silo.
- During the plant walkdown, no contaminated spills were observed or noted. Therefore no remediation or removal of contaminated spills or significant plumes is included.
- Further environmental issues (other than the removal lead paint and asbestos as noted above) are not included in the estimate.

Direct Cost Assumptions:

- All direct costs are expressed in August, 2004 U.S. dollars. Escalation is not included.
- Wage rates are based on union labor with an overall average hourly rate of $36.81. The labor rates were surveyed through the local union halls in Salt Lake City.
- Direct costs include the costs associated with equipment rental, demolition and all contractor services except as noted.
- Construction costs for the estimate include all overhead, indirect costs, and profit.
- Environmental permitting and licensing fees are not included.
- Contingency costs are included as an allowance for site unknowns.

Indirect Cost assumptions

- Electricity, water, temporary toilets, and fuels used during construction are included in this cost estimate. General liability insurance is included.
- Engineering and related purchasing services are included
- Field construction management services include field management staff, supporting staff personnel, field contract administration, field inspection and quality assurance, project control, cleanup expense for the portion not included in the direct-cost construction contracts, safety and medical services, insurance premiums, other required labor related insurance, and liability insurance for equipment and tools. Telephone and other utility bills associated with temporary services are also included.
- A construction contingency margin is included in the total costs
- No taxes are included in the estimate.
- No permit and licensing fee costs are included with the exception of an allowance that is included for fees required for asbestos and lead paint disposal.
- No owner's costs are included.

For Response to DPU 2.23 Attachment 1, the third file is voluminous

UT 13-035-02
DPU 2.23

Attachment DPU 2.23-2

Carbon Plant Removal Projects **SPEND Basis**

Escalated

APR	Description	TOTAL	2011	2012	2013	2014	2015	2016	2017
	Escalation Factor:		1.0000	1.0000	1.0180	1.0373	1.0581	1.0782	1.0987
10001763	BLANKET: ASBESTOS ABATEMENT CY 2012	$ 54,207	$ -	$ 54,207	$ -	$ -	$ -	$ -	$ -
10001787	BLANKET: ASBESTOS ABATEMENT CY 2013	$ 198,353	$ -	$ -	$ 60,801	$ -	$ 137,552	$ -	$ -
10001800	BLANKET: ASBESTOS ABATEMENT CY 2014	$ 168,695	$ -	$ -	$ -	$ 168,695	$ -	$ -	$ -
10011869	U2 BTFR: WATER WALL ASBESTOS ABATEMENT CY 2012	$ 203,378	$ -	$ -	$ -	$ -	$ 203,378	$ -	$ -
10007214	U2 ECONOMIZER HOPPER ASBESTOS ABATE CY 2012	$ 226,779	$ -	$ -	$ -	$ -	$ -	$ 226,779	$ -
10015068	PLANT ASBESTOS ABATEMENT FOR CLOSURE (CY2015)	$ 6,930,487	$ -	$ -	$ -	$ -	$ 6,930,487	$ -	$ -
10015069	PLANT ASBESTOS ABATEMENT FOR CLOSURE (CY2016)	$ 7,062,161	$ -	$ -	$ -	$ -	$ -	$ 7,062,161	$ -
	Total Asbestos	$ 14,844,055	$ -	$ 54,207	$ 60,801	$ 168,695	$ 7,271,417	$ 7,288,940	$ -
10015644	Carbon System Impact Study (2011)	$ 26,246	$ 26,246	$ -	$ -	$ -	$ -	$ -	$ -
10013702	GCB Carbon Landfill Closure Ash Landfill	$ 7,045,933	$ -	$ -	$ -	$ -	$ 1,382,735	$ 4,227,620	$ 1,435,578
10015776	Carbon Plant Coal Pile Closure	$ 3,746,031	$ -	$ -	$ -	$ -	$ 1,454,872	$ 2,291,159	$ -
10015777	Carbon Plant Bal of Plant Site Remediation	$ 8,625,540	$ -	$ -	$ -	$ -	$ -	$ 8,625,540	$ -
10015785	Carbon Closure Project (Owners Costs and Studies)	$ 6,952,548	$ -	$ 1,610,200	$ 839,850	$ 1,079,209	$ 2,166,754	$ 1,001,641	$ 254,893
10014887	Carbon Plant Removal (excl asbestos)	$ 15,560,916	$ -	$ -	$ -	$ -	$ 3,835,572	$ 11,725,344	$ -
	TOTAL - Escalated	$ 56,800,869	$ 26,246	$ 1,664,407	$ 900,651	$ 1,247,904	$ 16,111,345	$ 35,159,644	$ 1,690,671

See next tab for cost breakdown.

Unescalated

APR	Description	TOTAL	2012	2013	2014	2015	2016	2017
10001763	BLANKET: ASBESTOS ABATEMENT CY 2012	$ 54,207	$ 54,207	$ -	$ -	$ -	$ -	$ -
10001787	BLANKET: ASBESTOS ABATEMENT CY 2013	$ 189,726	$ -	$ 59,726	$ -	$ 130,000	$ -	$ -
10001800	BLANKET: ASBESTOS ABATEMENT CY 2014	$ 162,622	$ -	$ -	$ 162,622	$ -	$ -	$ -
10011869	U2 BTFR: WATER WALL ASBESTOS ABATEMENT CY 2012	$ 192,213	$ -	$ -	$ -	$ 192,213	$ -	$ -
10007214	U2 ECONOMIZER HOPPER ASBESTOS ABATE CY 2012	$ 210,332	$ -	$ -	$ -	$ -	$ 210,332	$ -
10015068	PLANT ASBESTOS ABATEMENT FOR CLOSURE (CY2015)	$ 6,550,000	$ -	$ -	$ -	$ 6,550,000	$ -	$ -
10015069	PLANT ASBESTOS ABATEMENT FOR CLOSURE (CY2016)	$ 6,550,000	$ -	$ -	$ -	$ -	$ 6,550,000	$ -
	Total Asbestos	$ 13,909,101	$ 54,207	$ 59,726	$ 162,622	$ 6,872,213	$ 6,760,332	$ -
10015644	Carbon System Impact Study (2011)	$ 26,246	$ 26,246					
10013702	GCB Carbon Landfill Closure Ash Landfill	$ 6,534,115	$ -	$ -	$ -	$ 1,306,823	$ 3,920,469	$ 1,306,823
10015776	Carbon Plant Coal Pile Closure	$ 3,500,000	$ -	$ -	$ -	$ 1,375,000	$ 2,125,000	$ -
10015777	Carbon Plant Bal of Plant Site Remediation	$ 8,000,000	$ -	$ -	$ -	$ -	$ 8,000,000	$ -
10015785	Carbon Closure Project (Owners Costs and Studies)	$ 6,684,360	$ 1,610,200	$ 825,000	$ 1,040,360	$ 2,047,800	$ 929,000	$ 232,000
10014887	Carbon Plant Removal (excl asbestos)	$ 14,500,000	$ -	$ -	$ -	$ 3,625,000	$ 10,875,000	$ -
	TOTAL - Unescalated	$ 53,153,822	$ 1,690,653	$ 884,726	$ 1,202,982	$ 15,226,836	$ 32,609,801	$ 1,538,823

000100

Attachment DPU 2.23-2

Carbon APR
Estimated Carbon Closure Costs

Per hour average labor cost loaded $ 160

Hours	2011	2012	2013	2014	2015	2016	2017	2018	TOTAL HRS
Project Management		500	500	600	800	600	200		3,200
ResD - Demolition				1,000	2,500	3,500			7,000
ResD - Landfill		200	800	400	500	1,000	1,000		3,400
Environmental		400	200	200	2,080	500	200		3,580
Finance		100	100	100	200				500
HR				100	120				220
Communications		80	80	120	200				480
Regulation		160	160	160	160				640
General (Insurance, Fuels, NERC CIPS)		80	80	80	80				320
C&T		120	120	120	120				480
Procurement		120		200	400				720
Physical Security					120				120
Operations		200	200	500	1,000				1,900
Legal		160	160	160	200				680
Transmission									-
IT		100	100	1,356	3,950				5,506
	-	2,220	2,000	5,096	12,430	5,600	1,400	-	28,746

Labor Cost Extended at $160 per hour									
Project Management	$ -	$ 80,000	$ 80,000	$ 96,000	$ 128,000	$ 96,000	$ 32,000	$ -	$ 512,000
ResD - Demolition	$ -	$ -	$ -	$ 160,000	$ 400,000	$ 560,000	$ -	$ -	$ 1,120,000
ResD - Landfill	$ -	$ 32,000	$ 48,000	$ 64,000	$ 80,000	$ 160,000	$ 160,000	$ -	$ 544,000
Environmental	$ -	$ 64,000	$ 32,000	$ 32,000	$ 332,800	$ 80,000	$ 32,000	$ -	$ 572,800
Finance	$ -	$ 16,000	$ 16,000	$ 16,000	$ 32,000	$ -	$ -	$ -	$ 80,000
HR	$ -	$ -	$ -	$ 16,000	$ 19,200	$ -	$ -	$ -	$ 35,200
Communications	$ -	$ 12,800	$ 12,800	$ 19,200	$ 32,000	$ -	$ -	$ -	$ 76,800
Regulation	$ -	$ 25,600	$ 25,600	$ 25,600	$ 25,600	$ -	$ -	$ -	$ 102,400
General	$ -	$ 12,800	$ 12,800	$ 12,800	$ 12,800	$ -	$ -	$ -	$ 51,200
C&T	$ -	$ 19,200	$ 19,200	$ 19,200	$ 19,200	$ -	$ -	$ -	$ 76,800
Procurement	$ -	$ 19,200	$ -	$ 32,000	$ 64,000	$ -	$ -	$ -	$ 115,200
Physical Security	$ -	$ -	$ -	$ -	$ 19,200	$ -	$ -	$ -	$ 19,200
Operations	$ -	$ 32,000	$ 32,000	$ 80,000	$ 160,000	$ -	$ -	$ -	$ 304,000
Legal	$ -	$ 25,600	$ 25,600	$ 25,600	$ 32,000	$ -	$ -	$ -	$ 108,800
Transmission	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
IT	$ -	$ 16,000	$ 16,000	$ 216,960	$ 632,000	$ -	$ -	$ -	$ 880,960
Estimated Total Labor Cost	$ -	$ 355,200	$ 320,000	$ 815,360	$ 1,988,800	$ 896,000	$ 224,000	$ -	$ 4,599,360

Unbudgeted Studies									
Owner's Engineering Design Site Closure		$ 750,000	$ 250,000	$ 150,000				$	$ 1,150,000
Asbestos				$ 25,000				$	$ 25,000
Leadpaint				$ 20,000				$	$ 20,000
Plant Demolition Scoping		$ 200,000	$ 50,000					$	$ 250,000
Transmission Demolition Scoping		$ 150,000	$ 50,000					$	$ 200,000
Environmental Permit Fees		$ 150,000	$ 150,000					$	$ 300,000
	$ -	$ 1,250,000	$ 500,000	$ 195,000	$ -	$ -	$ -	$ -	$ 1,945,000

Travel Expenses									
IT				$ 5,000	$ 20,000			$	$ 25,000
Project Management & ResD		$ 5,000	$ 5,000	$ 20,000	$ 25,000	$ 80,000	$ 5,000	$	$ 90,000
Operations				$ 2,000	$ 5,000			$	$ 7,000
Environmental				$ 3,000	$ 3,000	$ 1,000	$ 1,000	$	$ 8,000
Physical Security					$ 6,000	$ 2,000	$ 2,000	$	$ 10,000
	$ -	$ 5,000	$ 5,000	$ 30,000	$ 59,000	$ 83,000	$ 8,000	$ -	$ 140,000

Total Estimated Costs (in Real $)	$ -	$ 1,610,200	$ 825,000	$ 1,040,360	$ 2,047,800	$ 928,000	$ 252,000	$ -	$ 6,684,360
Inflation Factor (Fall 2011 Ten Year Plan)	1.0000	1.0000	1.0180	1.0379	1.0581	1.0782	1.0987	1.1196	
Total Estimated Costs (in Nominal $)	***$ -***	***$ 1,610,200***	***$ 839,850***	***$ 1,079,209***	***$ 2,166,754***	***$ 1,001,641***	***$ 254,893***	***$ -***	***$ 6,952,548***

Proposed New APR Amounts excluding Existing APRs		$ 1,610,200	$ 839,850	$ 1,079,209	$ 2,166,754	$ 1,001,641	$ 254,893	$ -	$ 6,952,548	new APR 10015785
Existing APRs	$ 26,246	$ 54,207	$ 60,801	$ 168,695	$ 13,944,591	$ 34,158,003	$ 1,435,778	$ -	$ 49,848,321	
Total Nominal Removal Costs	$ 26,246	$ 1,664,407	$ 900,651	$ 1,247,904	$ 16,111,345	$ 35,159,644	$ 1,690,671	$ -	$ 56,800,869	Escalated line total

APR in SAP - Escalated									
BLANKET: ASBESTOS ABATEMENT CY 2012	$ -	$ 54,207	$ -	$ -	$ -	$ -	$ -	$ -	$ 54,207
BLANKET: ASBESTOS ABATEMENT CY 2013	$ -	$ -	$ 60,801	$ -	$ 137,552	$ -	$ -	$ -	$ 198,353
BLANKET: ASBESTOS ABATEMENT CY 2014	$ -	$ -	$ -	$ 168,695	$ -	$ -	$ -	$ -	$ 168,695
U2 BTFR: WATER WALL ASBESTOS ABATEMENT CY 2012	$ -	$ -	$ -	$ -	$ 203,378	$ -	$ -	$ -	$ 203,378
U2 ECONOMIZER HOPPER ASBESTOS ABATE CY 2012	$ -	$ -	$ -	$ -	$ -	$ 226,778	$ -	$ -	$ 226,778
PLANT ASBESTOS ABATEMENT FOR CLOSURE (CY2015)	$ -	$ -	$ -	$ -	$ 6,930,482	$ -	$ -	$ -	$ 6,930,482
PLANT ASBESTOS ABATEMENT FOR CLOSURE (CY2016)	$ -	$ -	$ -	$ -	$ -	$ 7,062,161	$ -	$ -	$ 7,062,161
CCB Carbon: Landfill Closure-Ash Landfill	$ -	$ -	$ -	$ -	$ 1,382,735	$ 4,227,020	$ 1,435,778	$ -	$ 7,045,533
Carbon Plant Coal Pile Closure	$ -	$ -	$ -	$ -	$ 1,454,872	$ 2,291,159	$ -	$ -	$ 3,746,031
Carbon Plant Bal of Plant Site Remediation	$ -	$ -	$ -	$ -	$ -	$ 8,625,540	$ -	$ -	$ 8,625,540
Carbon Plant Removal (excl asbestos)	$ -	$ -	$ -	$ -	$ 3,835,572	$ 11,725,344	$ -	$ -	$ 15,560,916
	$ -	$ 54,207	$ 60,801	$ 168,695	$ 13,944,591	$ 34,158,003	$ 1,435,778	$ -	$ 49,822,075

Carbon SIS (2011) $ 25,000 This APR is not included in the New APR Estimates as this study is on-going in PTS right now

000101

THERMAL WEST
INDUSTRIAL, INC.
Insulation and Abatement

February 9, 2012

Mrs. Irene Heng
PacifiCorp Energy
Resource Development & Construction
825 N.E. Multnomah St., Suite 2000
Portland, OR 97232

Sent electronically to
irene.heng@pacificorp.com

RE: Carbon Plant Asbestos Abatement

Dear Irene,

As a follow up to our telephone conversations we have pulled together our team of planners, estimators and operations staff to discuss the required pre-demolition Asbestos and Lead Abatement for the Carbon Plant

We have evaluated the asbestos abatement projects currently under consideration for the plant for 2012 through 2015 which totals $3,425,086.00.

We have evaluated past project costs such as the Hale Power Plant Demolition (UP&L), the Kennecott Utah Copper Power House Demolition, Chevron Plant Demolition and the Rocky Mountain Steel Mills Power House Demolition in Colorado. Thermal West Industrial, Inc. provided the environmental support for these and many more projects.

Most importantly we have evaluated our experience as the maintenance contractor in this plant for the past 20 years and our General Foreman's in put that have been in charge of the asbestos and lead abatement projects over the past 20 years.

In the event that we move forward with this project TWI will assign these General Foremen to the project. **Their knowledge of this plant will be priceless.**

We have also used the Gadsby Plant as an estimating model. In 2005 we prepared an estimate to remove the balance of the asbestos from the three old original boilers at the Gadsby Plant. Gadsby and Carbon are similar in size and age although Gadsby has three boilers and Carbon has only two, we can still find value in the cost estimates model.

The final cost estimate for Gadsby was $5,200,591.00. This was not a plant wide abatement to support total demolition, but focused on the demolition of the old boilers to support construction of new more modern and efficient boilers.

000102

We also noted that the Gadsby Plant has had major abatement projects over the past 20 years. We estimate that Carbon still has over 70% of its original asbestos projects still in place.

We would base our conceptual estimate to provide the abatement of the asbestos materials and to do selective lead abatement to support the demolition as follows.

Conceptual Budget

Asbestos Abatement		7.5 Million
Selective Lead Abatement		1.2 Million
Scaffolding and Access Equipment		1.8 Million
	Total	10.4 Million
Conceptual Budget Contingency Of 20 %		2.1 Million
	Total	12.6 Million

Now to narrow down costs and cut the contingency down from 20% to 15%, we need to take the next step.

We would recommend that the company authorize a detailed plant wide asbestos survey. TWI will review the past surveys and consult with our General Foremen that are in charge of this plant. We will then conduct a detailed survey including sampling all identified suspect asbestos products.

This survey will take approximately 3 weeks on site and 2 weeks for laboratory analysis and the technical write-up.

Survey cost bid $24,420.00

In closing TWI has the direct knowledge of this plant and the skills to provide PacifiCorp the support services needed to safely and efficiently bring down this plant.

If I can be of any further assistance, please do not hesitate to call.

Sincerely,

Russell D. Baker
President

DPU Data Request 2.24

On page 13, lines 277-280 of the Direct testimony of K. Ian Andrews it states:

> "Based on recent studies, the current estimate of the complete decommissioning cost for the Carbon plant is $56.8 million, or $330 per kilowatt. This includes demolition, ash pile and ash pond abatement, asbestos and other hazardous materials abatement and final site cleanup and mitigation."

(a) In the "recent studies" on which the "current estimate of the complete decommissioning cost for the Carbon plant is $56.8 million" was based, what amount was included for the "ash pile and ash pond abatement" and separately what amount was included for the "asbestos and other hazardous materials abatement"?
(b) If more than one study in provided in response to part (a) which is the one study on which RMP placed the greatest reliance in arriving at the proposed $56.8 million decommissioning cost for the Carbon Plant?

Response to DPU Data Request 2.24

(a) The amount included for asbestos abatement was $14.8 million. The costs for Ash landfill closure was estimated at $7.05 million. Please refer to the Company's response to DPU Data Request 2.23, specifically Attachment DPU 2.23 -2.

(b) There were a number studies and estimates that were used to prepare the estimated $56.8 million decommissioning cost for the Carbon Plant. These included the estimate prepared by Thermal West for asbestos abatement, the Carbon Plant Ash Landfill closure plan and a review of the costs provided by Black & Veatch in their decommissioning/demolition cost estimate prepared in 2004. There was no one study that the Company placed the greatest reliance on.

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000105

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Crew No.	Bare Costs		Incl. Subs O&P		Cost Per Labor-Hour	
Crew B-6A	**Hr.**	**Daily**	**Hr.**	**Daily**	**Bare Costs**	**Incl. O&P**
.5 Labor Foreman (outside)	$36.35	$145.40	$55.75	$223.00	$39.15	$59.33
1 Laborer	34.35	274.80	52.70	421.60		
1 Equip. Oper. (med.)	45.35	362.80	67.75	542.00		
1 Vacuum Trk., 5000 Gal.		375.10		412.61	18.75	20.63
20 L.H., Daily Totals		$1158.10		$1599.21	$57.91	$79.96
Crew B-6B	**Hr.**	**Daily**	**Hr.**	**Daily**	**Bare Costs**	**Incl. O&P**
2 Labor Foremen (out)	$36.35	$581.60	$55.75	$892.00	$35.02	$53.72
4 Laborers	34.35	1099.20	52.70	1686.40		
1 S.P. Crane, 4x4, 5 Ton		257.80		283.58		
1 Flatbed Truck, Gas, 1.5 Ton		171.40		188.54		
1 Butt Fusion Mach., 4"-12" diam.		376.45		414.10	16.78	18.46
48 L.H., Daily Totals		$2486.45		$3464.61	$51.80	$72.18
Crew B-6C	**Hr.**	**Daily**	**Hr.**	**Daily**	**Bare Costs**	**Incl. O&P**
2 Labor Foremen (out)	$36.35	$581.60	$55.75	$892.00	$35.02	$53.72
4 Laborers	34.35	1099.20	52.70	1686.40		
1 S.P. Crane, 4x4, 12 Ton		434.40		477.84		
1 Flatbed Truck, Gas, 3 Ton		217.00		238.70		
1 Butt Fusion Mach., 8"-24" diam.		806.15		886.76	30.37	33.40
48 L.H., Daily Totals		$3138.35		$4181.70	$65.38	$87.12
Crew B-7	**Hr.**	**Daily**	**Hr.**	**Daily**	**Bare Costs**	**Incl. O&P**
1 Labor Foreman (outside)	$36.35	$290.80	$55.75	$446.00	$36.52	$55.72
4 Laborers	34.35	1099.20	52.70	1686.40		
1 Equip. Oper. (med.)	45.35	362.80	67.75	542.00		
1 Brush Chipper, 12", 130 H.P.		217.00		238.70		
1 Crawler Loader, 3 C.Y.		1008.00		1108.80		
2 Chain Saws, gas, 36" Long		83.20		91.52	27.25	29.98
48 L.H., Daily Totals		$3061.00		$4113.42	$63.77	$85.70
Crew B-7A	**Hr.**	**Daily**	**Hr.**	**Daily**	**Bare Costs**	**Incl. O&P**
2 Laborers	$34.35	$549.60	$52.70	$843.20	$37.43	$56.85
1 Equip. Oper. (light)	43.60	348.80	65.15	521.20		
1 Rake w/Tractor		277.70		305.47		
2 Chain Saws, gas, 18"		51.60		56.76	13.72	15.09
24 L.H., Daily Totals		$1227.70		$1726.63	$51.15	$71.94
Crew B-8	**Hr.**	**Daily**	**Hr.**	**Daily**	**Bare Costs**	**Incl. O&P**
1 Labor Foreman (outside)	$36.35	$290.80	$55.75	$446.00	$38.11	$57.67
2 Laborers	34.35	549.60	52.70	843.20		
2 Equip. Oper. (med.)	45.35	725.60	67.75	1084.00		
1 Equip. Oper. Oiler	40.30	322.40	60.20	481.60		
2 Truck Drivers (heavy)	34.40	550.40	52.25	836.00		
1 Hyd. Crane, 25 Ton		748.60		823.46		
1 Crawler Loader, 3 C.Y.		1008.00		1108.80		
2 Dump Trucks, 12 C.Y., 400 H.P.		1012.00		1113.20	43.26	47.59
64 L.H., Daily Totals		$5207.40		$6736.26	$81.37	$105.25
Crew B-9	**Hr.**	**Daily**	**Hr.**	**Daily**	**Bare Costs**	**Incl. O&P**
1 Labor Foreman (outside)	$36.35	$290.80	$55.75	$446.00	$34.75	$53.31
4 Laborers	34.35	1099.20	52.70	1686.40		
1 Air Compressor, 250 cfm		162.80		179.08		
2 Breakers, Pavement, 60 lb.		19.60		21.56		
2 -50' Air Hoses, 1.5"		12.60		13.86	4.88	5.36
40 L.H., Daily Totals		$1585.00		$2346.90	$39.63	$58.67

Crew No.	Bare Costs		Incl. Subs O&P		Cost Per Labor-Hour	
Crew B-9A	**Hr.**	**Daily**	**Hr.**	**Daily**	**Bare Costs**	**Incl. O&P**
2 Laborers	$34.35	$549.60	$52.70	$843.20	$34.37	$52.55
1 Truck Driver (heavy)	34.40	275.20	52.25	418.00		
1 Water Tank Trailer, 5000 Gal.		146.20		160.82		
1 Truck Tractor, 220 H.P.		279.20		307.12		
2 -50' Discharge Hoses, 3"		3.50		3.85	17.87	19.66
24 L.H., Daily Totals		$1253.70		$1732.99	$52.24	$72.21
Crew B-9B	**Hr.**	**Daily**	**Hr.**	**Daily**	**Bare Costs**	**Incl. O&P**
2 Laborers	$34.35	$549.60	$52.70	$843.20	$34.37	$52.55
1 Truck Driver (heavy)	34.40	275.20	52.25	418.00		
2 -50' Discharge Hoses, 3"		3.50		3.85		
1 Water Tank Trailer, 5000 Gal.		146.20		160.82		
1 Truck Tractor, 220 H.P.		279.20		307.12		
1 Pressure Washer		58.80		64.68	20.32	22.35
24 L.H., Daily Totals		$1312.50		$1797.67	$54.69	$74.90
Crew B-9D	**Hr.**	**Daily**	**Hr.**	**Daily**	**Bare Costs**	**Incl. O&P**
1 Labor Foreman (Outside)	$36.35	$290.80	$55.75	$446.00	$34.75	$53.31
4 Common Laborers	34.35	1099.20	52.70	1686.40		
1 Air Compressor, 250 cfm		162.80		179.08		
2 -50' Air Hoses, 1.5"		12.60		13.86		
2 Air Powered Tampers		52.40		57.64	5.70	6.26
40 L.H., Daily Totals		$1617.80		$2382.98	$40.45	$59.57
Crew B-10	**Hr.**	**Daily**	**Hr.**	**Daily**	**Bare Costs**	**Incl. O&P**
1 Equip. Oper. (med.)	$45.35	$362.80	$67.75	$542.00	$41.68	$62.73
.5 Laborer	34.35	137.40	52.70	210.80		
12 L.H., Daily Totals		$500.20		$752.80	$41.68	$62.73
Crew B-10A	**Hr.**	**Daily**	**Hr.**	**Daily**	**Bare Costs**	**Incl. O&P**
1 Equip. Oper. (med.)	$45.35	$362.80	$67.75	$542.00	$41.68	$62.73
.5 Laborer	34.35	137.40	52.70	210.80		
1 Roller, 2-Drum, W.B., 7.5 H.P.		146.80		161.48	12.23	13.46
12 L.H., Daily Totals		$647.00		$914.28	$53.92	$76.19
Crew B-10B	**Hr.**	**Daily**	**Hr.**	**Daily**	**Bare Costs**	**Incl. O&P**
1 Equip. Oper. (med.)	$45.35	$362.80	$67.75	$542.00	$41.68	$62.73
.5 Laborer	34.35	137.40	52.70	210.80		
1 Dozer, 200 H.P.		1051.00		1156.10	87.58	96.34
12 L.H., Daily Totals		$1551.20		$1908.90	$129.27	$159.07
Crew B-10C	**Hr.**	**Daily**	**Hr.**	**Daily**	**Bare Costs**	**Incl. O&P**
1 Equip. Oper. (med.)	$45.35	$362.80	$67.75	$542.00	$41.68	$62.73
.5 Laborer	34.35	137.40	52.70	210.80		
1 Dozer, 200 H.P.		1051.00		1156.10		
1 Vibratory Roller, Towed, 23 Ton		394.60		434.06	120.47	132.52
12 L.H., Daily Totals		$1945.80		$2342.96	$162.15	$195.25
Crew B-10D	**Hr.**	**Daily**	**Hr.**	**Daily**	**Bare Costs**	**Incl. O&P**
1 Equip. Oper. (med.)	$45.35	$362.80	$67.75	$542.00	$41.68	$62.73
.5 Laborer	34.35	137.40	52.70	210.80		
1 Dozer, 200 H.P.		1051.00		1156.10		
1 Sheepsft. Roller, Towed		449.00		493.90	128.00	140.80
12 L.H., Daily Totals		$2000.20		$2402.80	$166.68	$200.23
Crew B-10E	**Hr.**	**Daily**	**Hr.**	**Daily**	**Bare Costs**	**Incl. O&P**
1 Equip. Oper. (med.)	$45.35	$362.80	$67.75	$542.00	$41.68	$62.73
.5 Laborer	34.35	137.40	52.70	210.80		
1 Tandem Roller, 5 Ton		145.20		159.72		
12 L.H., Daily Totals		$645.40		$912.52	$53.78	$76.04

000108

Crew No.	Bare Costs		Incl. Subs O&P		Cost Per Labor-Hour	
Crew B-14C	**Hr.**	**Daily**	**Hr.**	**Daily**	**Bare Costs**	**Incl. O&P**
1 Equip. Oper. (crane)	$46.50	$372.00	$69.45	$555.60	$42.45	$63.87
.5 Laborer	34.35	137.40	52.70	210.80		
1 Hyd. Excavator, 7 C.Y.		3179.00		3496.90	264.92	291.41
12 L.H., Daily Totals		$3688.40		$4263.30	$307.37	$355.27
Crew B-14F	**Hr.**	**Daily**	**Hr.**	**Daily**	**Bare Costs**	**Incl. O&P**
1 Equip. Oper. (crane)	$46.50	$372.00	$69.45	$555.60	$42.45	$63.87
.5 Laborer	34.35	137.40	52.70	210.80		
1 Hyd. Shovel, 7 C.Y.		3109.00		3419.90	259.08	284.99
12 L.H., Daily Totals		$3618.40		$4186.30	$301.53	$348.86
Crew B-14G	**Hr.**	**Daily**	**Hr.**	**Daily**	**Bare Costs**	**Incl. O&P**
1 Equip. Oper. (crane)	$46.50	$372.00	$69.45	$555.60	$42.45	$63.87
.5 Laborer	34.35	137.40	52.70	210.80		
1 Hyd. Shovel, 12 C.Y.		4046.00		4450.60	337.17	370.88
12 L.H., Daily Totals		$4555.40		$5217.00	$379.62	$434.75
Crew B-14J	**Hr.**	**Daily**	**Hr.**	**Daily**	**Bare Costs**	**Incl. O&P**
1 Equip. Oper. (med.)	$45.35	$362.80	$67.75	$542.00	$41.68	$62.73
.5 Laborer	34.35	137.40	52.70	210.80		
1 F.E. Loader, 8 C.Y.		1811.00		1992.10	150.92	166.01
12 L.H., Daily Totals		$2311.20		$2744.90	$192.60	$228.74
Crew B-14K	**Hr.**	**Daily**	**Hr.**	**Daily**	**Bare Costs**	**Incl. O&P**
1 Equip. Oper. (med.)	$45.35	$362.80	$67.75	$542.00	$41.68	$62.73
.5 Laborer	34.35	137.40	52.70	210.80		
1 F.E. Loader, 10 C.Y.		2476.00		2723.60	206.33	226.97
12 L.H., Daily Totals		$2976.20		$3476.40	$248.02	$289.70
Crew B-15	**Hr.**	**Daily**	**Hr.**	**Daily**	**Bare Costs**	**Incl. O&P**
1 Equipment Oper. (med.)	$45.35	$362.80	$67.75	$542.00	$37.52	$56.74
.5 Laborer	34.35	137.40	52.70	210.80		
2 Truck Drivers (heavy)	34.40	550.40	52.25	836.00		
2 Dump Trucks, 12 C.Y., 400 H.P.		1012.00		1113.20		
1 Dozer, 200 H.P.		1051.00		1156.10	73.68	81.05
28 L.H., Daily Totals		$3113.60		$3858.10	$111.20	$137.79
Crew B-16	**Hr.**	**Daily**	**Hr.**	**Daily**	**Bare Costs**	**Incl. O&P**
1 Labor Foreman (outside)	$36.35	$290.80	$55.75	$446.00	$34.86	$53.35
2 Laborers	34.35	549.60	52.70	843.20		
1 Truck Driver (heavy)	34.40	275.20	52.25	418.00		
1 Dump Truck, 12 C.Y., 400 H.P.		506.00		556.60	15.81	17.39
32 L.H., Daily Totals		$1621.60		$2263.80	$50.67	$70.74
Crew B-17	**Hr.**	**Daily**	**Hr.**	**Daily**	**Bare Costs**	**Incl. O&P**
8 Laborers	$34.35	$549.60	$52.70	$843.20	$36.67	$55.70
1 Equip. Oper. (light)	43.60	348.80	65.15	521.20		
2 Truck Driver (heavy)	34.40	275.20	52.25	418.00		
1 Backhoe Loader, 48 H.P.		320.40		352.44		
1 Dump Truck, 8 C.Y., 220 H.P.		315.40		346.94	19.87	21.86
52 L.H., Daily Totals		$1809.40		$2481.78	$56.54	$77.56
Crew B-17A	**Hr.**	**Daily**	**Hr.**	**Daily**	**Bare Costs**	**Incl. O&P**
1 Laborer Foremen	$36.35	$581.60	$55.75	$892.00	$36.96	$56.70
40 Laborers	34.35	1648.80	52.70	2529.60		
2 Skilled Worker Foreman	46.40	371.20	71.20	569.60		
1 Skilled Worker	44.40	355.20	68.10	544.80		
80 L.H., Daily Totals		$2956.80		$4536.00	$36.96	$56.70

Crew No.	Bare Costs		Incl. Subs O&P		Cost Per Labor-Hour	
Crew B-18	**Hr.**	**Daily**	**Hr.**	**Daily**	**Bare Costs**	**Incl. O&P**
1 Labor Foreman (outside)	$36.35	$290.80	$55.75	$446.00	$35.02	$53.72
2 Laborers	34.35	549.60	52.70	843.20		
1 Vibratory Plate, gas, 21"		39.00		42.90	1.63	1.79
24 L.H., Daily Totals		$879.40		$1332.10	$36.64	$55.50
Crew B-19	**Hr.**	**Daily**	**Hr.**	**Daily**	**Bare Costs**	**Incl. O&P**
1 Pile Driver Foreman	$44.00	$352.00	$70.55	$564.40	$43.16	$67.38
4 Pile Drivers	42.00	1344.00	67.35	2155.20		
2 Equip. Oper. (crane)	46.50	744.00	69.45	1111.20		
1 Equip. Oper. Oiler	40.30	322.40	60.20	481.60		
1 Crawler Crane, 40 Ton		1128.00		1240.80		
1 Lead, 90' high		127.20		139.92		
1 Hammer, Diesel, 22k ft-lb		592.40		651.64	28.87	31.76
64 L.H., Daily Totals		$4610.00		$6344.76	$72.03	$99.14
Crew B-19A	**Hr.**	**Daily**	**Hr.**	**Daily**	**Bare Costs**	**Incl. O&P**
1 Pile Driver Foreman	$44.00	$352.00	$70.55	$564.40	$43.16	$67.38
4 Pile Drivers	42.00	1344.00	67.35	2155.20		
2 Equip. Oper. (crane)	46.50	744.00	69.45	1111.20		
1 Equip. Oper. Oiler	40.30	322.40	60.20	481.60		
1 Crawler Crane, 75 Ton		1446.00		1590.60		
1 Lead, 90' high		127.20		139.92		
1 Hammer, Diesel, 41k ft-lb		677.00		744.70	35.16	38.68
64 L.H., Daily Totals		$5012.60		$6787.62	$78.32	$106.06
Crew B-20	**Hr.**	**Daily**	**Hr.**	**Daily**	**Bare Costs**	**Incl. O&P**
1 Labor Foreman (out)	$36.35	$290.80	$55.75	$446.00	$38.37	$58.85
1 Skilled Worker	44.40	355.20	68.10	544.80		
1 Laborer	34.35	274.80	52.70	421.60		
24 L.H., Daily Totals		$920.80		$1412.40	$38.37	$58.85
Crew B-20A	**Hr.**	**Daily**	**Hr.**	**Daily**	**Bare Costs**	**Incl. O&P**
1 Labor Foreman	$36.35	$290.80	$55.75	$446.00	$41.80	$63.13
1 Laborer	34.35	274.80	52.70	421.60		
1 Plumber	53.60	428.80	80.00	640.00		
1 Plumber Apprentice	42.90	343.20	64.05	512.40		
32 L.H., Daily Totals		$1337.60		$2020.00	$41.80	$63.13
Crew B-21	**Hr.**	**Daily**	**Hr.**	**Daily**	**Bare Costs**	**Incl. O&P**
1 Labor Foreman (out)	$36.35	$290.80	$55.75	$446.00	$39.53	$60.36
1 Skilled Worker	44.40	355.20	68.10	544.80		
1 Laborer	34.35	274.80	52.70	421.60		
.5 Equip. Oper. (crane)	46.50	186.00	69.45	277.80		
.5 S.P. Crane, 4x4, 5 Ton		128.90		141.79	4.60	5.06
28 L.H., Daily Totals		$1235.70		$1831.99	$44.13	$65.43
Crew B-21A	**Hr.**	**Daily**	**Hr.**	**Daily**	**Bare Costs**	**Incl. O&P**
1 Labor Foreman	$36.35	$290.80	$55.75	$446.00	$42.74	$64.39
1 Laborer	34.35	274.80	52.70	421.60		
1 Plumber	53.60	428.80	80.00	640.00		
1 Plumber Apprentice	42.90	343.20	64.05	512.40		
1 Equip. Oper. (crane)	46.50	372.00	69.45	555.60		
1 S.P. Crane, 4x4, 12 Ton		434.40		477.84	10.86	11.95
40 L.H., Daily Totals		$2144.00		$3053.44	$53.60	$76.34
Crew B-21B	**Hr.**	**Daily**	**Hr.**	**Daily**	**Bare Costs**	**Incl. O&P**
1 Laborer Foreman	$36.35	$290.80	$55.75	$446.00	$37.18	$56.66
3 Laborers	34.35	824.40	52.70	1264.80		
1 Equip. Oper. (crane)	46.50	372.00	69.45	555.60		
1 Hyd. Crane, 12 Ton		655.60		721.16	16.39	18.03
40 L.H., Daily Totals		$2142.80		$2987.56	$53.57	$74.69

Utah Mean Wage Rates 2012/Crew Mix

Crew for RS Means

b-8			
Labor Forman	1	$30.40	$30.40
Labor	2	$13.18	$26.36
Equip Operator	2	$24.49	$48.98
Equp Oiler	1	$17.21	$17.21
Truck Driver	2	$15.43	$30.86
B-9			
Labor Forman	1	$30.40	$30.40
Labor	4	$13.18	$52.72
B=16			
Labor Forman	1	$30.40	$30.40
Labor	2	$13.18	$26.36
Truck Driver	1	$15.43	$15.43
	17	**$18.18**	$309.12
hazardous	1	$20.03	$20.03

Occupational Employment and Wages, May 2012

47-5071 Roustabouts, Oil and Gas

Assemble or repair oil field equipment using hand and power tools. Perform other tasks as needed.

000109

National estimates for this occupation
Industry profile for this occupation
Geographic profile for this occupation

National estimates for this occupation: Top

Employment estimate and mean wage estimates for this occupation:

Employment (1)	Employment RSE (3)	Mean hourly wage	Mean annual wage (2)	Wage RSE (3)
59,320	3.5 %	$17.21	$35,800	1.0 %

Percentile wage estimates for this occupation:

Percentile	10%	25%	50% (Median)	75%	90%
Hourly Wage	$10.93	$13.12	$16.41	$20.60	$25.35
Annual Wage (2)	$22,720	$27,290	$34,130	$42,850	$52,720

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Occupational Employment and Wages, May 2012

47-1011 First-Line Supervisors of Construction Trades and Extraction Workers

Directly supervise and coordinate activities of construction or extraction workers.

National estimates for this occupation

Industry profile for this occupation
Geographic profile for this occupation

National estimates for this occupation: Top

Employment estimate and mean wage estimates for this occupation:

Employment (1)	Employment RSE (3)	Mean hourly wage	Mean annual wage (2)	Wage RSE (3)
456,640	0.6 %	$30.40	$63,230	0.2 %

Percentile wage estimates for this occupation:

Percentile	10%	25%	50% (Median)	75%	90%
Hourly Wage	$17.73	$22.36	$28.70	$36.55	$45.36
Annual Wage (2)	$36,880	$46,510	$59,700	$76,030	$94,340

Occupational Employment and Wages, May 2012

53-7051 Industrial Truck and Tractor Operators

Operate industrial trucks or tractors equipped to move materials around a warehouse, storage yard, factory, construction

site, or similar location. Excludes "Logging Equipment Operators" (45-4022).

National estimates for this occupation
Industry profile for this occupation
Geographic profile for this occupation

National estimates for this occupation: Top

Employment estimate and mean wage estimates for this occupation:

Employment (1)	Employment RSE (3)	Mean hourly wage	Mean annual wage (2)	Wage RSE (3)
496,570	0.9 %	$15.43	$32,090	0.5 %

Percentile wage estimates for this occupation:

Percentile	10%	25%	50% (Median)	75%	90%
Hourly Wage	$9.80	$11.78	$14.53	$18.12	$22.33
Annual Wage (2)	$20,390	$24,500	$30,220	$37,680	$46,450

Occupational Employment and Wages, May 2012

47-4041 Hazardous Materials Removal Workers

Identify, remove, pack, transport, or dispose of hazardous materials, including asbestos, lead-based paint, waste oil, fuel, transmission fluid, radioactive materials, or contaminated soil. Specialized training and certification in hazardous materials handling or a confined entry permit are generally required. May operate earth-moving equipment or trucks.

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Geographic profile for this occupation

National estimates for this occupation: Top

Employment estimate and mean wage estimates for this occupation:

Employment (1)	Employment RSE (3)	Mean hourly wage	Mean annual wage (2)	Wage RSE (3)
37,440	2.8 %	$20.03	$41,660	0.9 %

Percentile wage estimates for this occupation:

Percentile	10%	25%	50% (Median)	75%	90%
Hourly Wage	$12.02	$14.30	$18.07	$24.95	$32.08
Annual Wage (2)	$25,000	$29,750	$37,590	$51,900	$66,730

Occupational Employment and Wages, May 2012

47-3019 Helpers, Construction Trades, All Other

All construction trades helpers not listed separately.

National estimates for this occupation
Industry profile for this occupation
Geographic profile for this occupation

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National estimates for this occupation: Top

Employment estimate and mean wage estimates for this occupation:

Employment (1)	Employment RSE (3)	Mean hourly wage	Mean annual wage (2)	Wage RSE (3)
20,980	6.4 %	$13.18	$27,420	1.1 %

Percentile wage estimates for this occupation:

Percentile	10%	25%	50% (Median)	75%	90%
Hourly Wage	$8.47	$9.80	$12.31	$15.39	$18.65
Annual Wage (2)	$17,620	$20,380	$25,610	$32,000	$38,800

OCS Data Request 3.16

[Carbon] – Please state whether the Company authorized a detailed plant-wide asbestos survey as referenced in the February 9, 2012 letter from Thermal West, as set forth in Attachment DPU 2.23-3. If the survey was authorized, provide the updated results of the survey. If no such survey was authorized, please explain why the survey was not undertaken and provide all supporting documentation.

Response to OCS Data Request 3.16

The Company has not authorized a detailed plant-wide asbestos survey referenced in the February 9, 2012 letter from Thermal West. A more detailed survey is planned as part of a detailed plant assessment and development of the decommissioning plan of the Carbon plant. It is currently expected that a more definitive cost estimate will be available by mid-September, 2013. However, actual costs will not be known until after the asbestos removal and remediation work is complete.

DPU Data Request 3.13

(a) Referring to page III-588 of Exhibit RMP___(JJS-2), which is the Summary of Book Salvage for Account 311, list each project for which over $50,000 of the cost of removing asbestos is included in any of the Cost of Removals shown for this account.
(b) For each project listed in response to part (a) provide: (1) the dollar amount and year of the cost of removing asbestos that was included in the Cost of Removal; (2) the dollar amount and years of the total Cost of Removal for that project that is included in the Cost of Removals; (3) the dollar amount and year for that project include in the Regular Retirements on that page; (4) the dollar amount and year for that project include in the Gross Salvage on that page; and (5) the production plant at which the asbestos was removed.
(c) Provide the same information requested in parts (a) and (b) except provide it separately for Account 312 (page III-590), separately for Account 314 (page III-592), separately for Account 315 (page III-594), and separately for Account 316 (page III-596).

Response to DPU Data Request 3.13

(a) See Attachment DPU 3.13 for a listing of projects which have over $50,000 of the cost of removing asbestos included in the Cost of Removal.
(b) Only removal costs are specifically identified for asbestos remediation.
(c) See Attachment DPU 3.13.

PacifiCorp - Asbestos Projects Greater than $50,000
Data Request DPU 3.13

WBS	WBS_DESC	FERC	LOC
SCAR/2007/C/501/U1REMOVE	U1 GENERAL ASBESTOS REMOVAL	3120000	000250
SCAR/2007/C/501/U1REMOVE	U1 GENERAL ASBESTOS REMOVAL	3120000	000250
SCAR/2007/C/501/U2REMOVE	U2 GENERAL ASBESTOS REMOVAL	3120000	000250
SCAR/2007/C/501/U2REMOVE	U2 GENERAL ASBESTOS REMOVAL	3120000	000250
SCAR/2007/C/501/U2REMOVE	U2 GENERAL ASBESTOS REMOVAL	3120000	000250
SCAR/2007/C/504/ASBESTOS	U2 ECONOMIZER - ASBESTOS ABATEMENT	3120000	000250
SCAR/2007/C/504/ASBESTOS	U2 ECONOMIZER - ASBESTOS ABATEMENT	3120000	000250
SCAR/2008/C/006/ASBESTOS	U2 WIND BOX ASBESTOS ABATEMENT	3120000	000250
SCAR/2008/C/006/ASBESTOS	U2 WIND BOX ASBESTOS ABATEMENT	3120000	000250
SCAR/2008/C/007/ASBESTOS	U2 APH ASBESTOS - ASBESTOS ABATEMENT	3120000	000250
SCAR/2008/C/007/ASBESTOS	U2 APH ASBESTOS - ASBESTOS ABATEMENT	3120000	000250
SCAR/2008/C/012/U2REMOVE	U2 GENERAL ASBESTOS REMOVAL	3120000	000250
SCAR/2008/C/012/U2REMOVE	U2 GENERAL ASBESTOS REMOVAL	3120000	000250
SCAR/2008/C/012/U2REMOVE	U2 GENERAL ASBESTOS REMOVAL	3120000	000250
SCAR/2008/C/063/ASBESTOS	U1 WATER WALL - ABATE ASBESTOS	3110000	000250
SCAR/2008/C/064/ASBESTOS	U1 AIR PRE-HEATER - ABATE ASBESTOS	3120000	000250
SCAR/2008/C/065/ASBESTOS	U1 WIND BOX - ABATE ASBESTOS	3120000	000250
SCAR/2009/L/001/U1REMOVE	U1 GENERAL ASBESTOS REMOVAL 2009	3120000	000250
SCAR/2009/L/001/U1REMOVE	U1 GENERAL ASBESTOS REMOVAL 2009	3120000	000250
SCAR/2009/L/001/U2REMOVE	U2 GENERAL ASBESTOS REMOVAL 2009	3120000	000250
SCAR/2009/L/001/U2REMOVE	U2 GENERAL ASBESTOS REMOVAL 2009	3120000	000250
SDVJ/2007/C/027/REM	U2 - BOILER ASBESTOS ABATEMENT - REM	3120000	514000
SDVJ/2007/C/837/REMOVAL	U4 - BOILER/ASBESTOS ABATE - ASBEST REM	3120000	514000
SDVJ/2008/C/026/REM	U0 - GENERAL ASBESTOS REMOVAL - REM	3120000	514000
SDVJ/2008/C/026/REM	U0 - GENERAL ASBESTOS REMOVAL - REM	3120000	514000
SDVJ/2008/C/043/REM	U1 - BOILER ASBESTOS ABATEMENT - REM	3120000	514000
SDVJ/2008/C/043/REM	U1 - BOILER ASBESTOS ABATEMENT - REM	3120000	514000
SDVJ/2009/C/006/REM	U0 - GENERAL ASBESTOS ABATEMENT - 2009	3120000	514000
SDVJ/2009/C/006/REM	U0 - GENERAL ASBESTOS ABATEMENT - 2009	3110000	514000
SDVJ/2010/C/002/REMOVAL	U0 - GEN ASBESTOS ABATE CORRECT REMOVAL	3120000	514000
SDVJ/2010/C/002/REMOVAL	U0 - GEN ASBESTOS ABATE CORRECT REMOVAL	3120000	514000
SDVJ/2010/C/201/OVERHAUL	U3 Asbestos Removal (Overhaul)	3110000	514000
SGAD/2007/C/106/ASBRMV	U0 Tank Farm Asbestos Removal	3110000	000260
SGAD/2008/C/003/U3BLRRVL	GADSBY U3 BOILER ASBESTOS REMOVAL	3120000	000260
SGAD/2011/C/003/U3RMVL	U3 Boiler Asbestos Removal	3120000	000260
SHTR/2008/C/046/U3REMOVE	303 Removal - Asbestos	3140000	000300
SNAU/2007/C/434/DUSTREM	U1 Asb Removal-Dust Collector	3120000	000270
SNAU/2007/C/434/DUSTREM	U1 Asb Removal-Dust Collector	3120000	000270
SNAU/2007/C/BAS/REM	Asbestos Removal Costs	3120000	000270
SNAU/2007/C/BAS/REM	ASBESTOS REMOVAL COSTS	3120000	000270
SNAU/2008/C/049/ASBREM	U3 OH Replace 3 LP FWHs-ASBESTOS Rem.	3120000	000270
SNAU/2008/C/084/ASBESTOS	U3 OH Cooling Tower Rebuild & Upgrade	3140000	000270
SNAU/2008/C/BAS/REMOVAL	U0 CY08 Asbestos Removal	3110000	000270

SNAU/2008/C/BAS/REMVL2	U0 CY08 Asbestos Removal B	3110000 000270
SNAU/2008/C/BAS/U3OHREM	U3 OH Asbestos Removal	3120000 000270
SNAU/2009/C/BAS/REMOVAL	U0 CY09 Asbestos Removal	3120000 000270
SNAU/2009/C/BAS/REMOVAL	U0 CY09 Asbestos Removal	3110000 000270
SNAU/2010/C/BAS/REMOVAL	U0 CY10 Asbestos Removal	3120000 000270
SNAU/2010/C/BAS/REMOVAL	U0 CY10 Asbestos Removal	3110000 000270
SNAU/2011/C/REM/REMOVAL	BLANKET: Asbestos Abatement CY11	3120000 000270

DESCRIP	Year	Removal Amount
Carbon Plant	2007	67,002.53
Carbon Plant	2008	-34.39
Carbon Plant	2007	105,557.92
Carbon Plant	2008	-910.75
Carbon Plant	2009	-7,406.23
Carbon Plant	2008	363,419.06
Carbon Plant	2009	-1,918.61
Carbon Plant	2007	11,599.96
Carbon Plant	2008	257,442.97
Carbon Plant	2007	27,545.45
Carbon Plant	2008	186,495.47
Carbon Plant	2008	216,607.80
Carbon Plant	2009	-19,314.15
Carbon Plant	2010	-1,451.16
Carbon Plant	2009	187,489.10
Carbon Plant	2009	264,551.96
Carbon Plant	2009	185,234.27
Carbon Plant	2009	94,233.88
Carbon Plant	2010	-14,323.29
Carbon Plant	2009	121,527.37
Carbon Plant	2010	-28,084.83
Dave Johnston Plant	2007	424,593.61
Dave Johnston Plant	2009	591,909.31
Dave Johnston Plant	2008	264,940.34
Dave Johnston Plant	2009	-131,935.36
Dave Johnston Plant	2008	489,258.50
Dave Johnston Plant	2009	320.36
Dave Johnston Plant	2009	98,387.40
Dave Johnston Plant	2010	-45,110.91
Dave Johnston Plant	2010	142,759.72
Dave Johnston Plant	2011	2,920.24
Dave Johnston Plant	2010	854,073.14
Gadsby Plant	2007	80,665.01
Gadsby Plant	2009	57,823.66
Gadsby Plant	2011	56,715.50
Hunter Plant	2009	52,485.34
Naughton Plant	2006	92,880.00
Naughton Plant	2007	-3,658.81
Naughton Plant	2007	62,237.72
Naughton Plant	2008	27,049.87
Naughton Plant	2009	77,433.60
Naughton Plant	2009	122,283.00
Naughton Plant	2009	68,808.00

Naughton Plant	2009	65,422.00
Naughton Plant	2008	61,170.00
Naughton Plant	2009	124,869.63
Naughton Plant	2010	-13,687.16
Naughton Plant	2010	104,837.43
Naughton Plant	2011	-1,199.80
Naughton Plant	2011	176,851.71

OCS Data Request 3.14

[Carbon] – Please provide all support and justification for the per hour average labor cost loaded rate as set forth on Attachment DPU 2.23-2 Tab "New APR Estimates."

Response to OCS Data Request 3.14

The Company used a labor rate of $160 per hour as the estimated average loaded labor activity rate for all internal labor involved in the retirement of the Carbon plant; this includes personnel from operations, accounting, regulation, project management and senior management directly involved in the decommissioning, demolition, and remediation of the Carbon plant. When the work is actually performed, the cost will be accumulated using the activity rate specific to the employee involved.

DPU Data Request 2.24

On page 13, lines 277-280 of the Direct testimony of K. Ian Andrews it states:

> "Based on recent studies, the current estimate of the complete decommissioning cost for the Carbon plant is $56.8 million, or $330 per kilowatt. This includes demolition, ash pile and ash pond abatement, asbestos and other hazardous materials abatement and final site cleanup and mitigation."

(a) In the "recent studies" on which the "current estimate of the complete decommissioning cost for the Carbon plant is $56.8 million" was based, what amount was included for the "ash pile and ash pond abatement" and separately what amount was included for the "asbestos and other hazardous materials abatement"?

(b) If more than one study in provided in response to part (a) which is the one study on which RMP placed the greatest reliance in arriving at the proposed $56.8 million decommissioning cost for the Carbon Plant?

Response to DPU Data Request 2.24

(a) The amount included for asbestos abatement was $14.8 million. The costs for Ash landfill closure was estimated at $7.05 million. Please refer to the Company's response to DPU Data Request 2.23, specifically Attachment DPU 2.23 -2.

(b) There were a number studies and estimates that were used to prepare the estimated $56.8 million decommissioning cost for the Carbon Plant. These included the estimate prepared by Thermal West for asbestos abatement, the Carbon Plant Ash Landfill closure plan and a review of the costs provided by Black & Veatch in their decommissioning/demolition cost estimate prepared in 2004. There was no one study that the Company placed the greatest reliance on.

arbon Units 1, and 2 Decomissioning Estimate

ent: **Pacificorp**
:V PROJ 137924.004
ANT TYI Pulverized Coal
;TIMATE 08/13/04

Attachment CCS 1.10 -2

Numb -1L3L4			Description	Pip Dia	Estimated Quantity	UM
rd Area - Excavation/Backfill						
)()(00	**Paving Demolition**	Paved areas Removal	Asphalt Paving and Sub-base Removal (Roads)		3,000	SY
)()(00	**Paving Demolition**	Paved areas Disposal	Asphalt Paving and Sub-base Disposal (Roads)		3,000	SY
			Paving Demolition - Subtotal		3,000	SY
)()(00	**Excavating/Trenching**	Yard Area	Excavation		21,000	CY
)()(00	**Excavating/Trenching**	Trench Excavation	Ductbank Excavation - Soil		12,000	CY
			Excavating/Trenching - Subtotal		33,000	CY
)()(00	**Back Fill**	Yard Area	Backfill		72,000	CY
)()(00	**Back Fill**	Trench Backfill	Ductbank Backfill		19,200	CY
			Backfill - Subtotal		91,200	CY
)()(00	**Ponds/Containment Areas**	Holding Pond	Backfill with 10'-0" of Native Soil and Revegetate		100	AC
)()(00	**Ponds/Containment Areas**	Clearwell	Backfill with 10'-0" of Native Soil and Revegetate		50	AC
			Ponds/Containment - Subtotal		150	AC
)()(00	**Site Demoltion**	Fencing / Gates	Security/Barbed Wire		10,000	LF
			Site Fencing - Subtotal		1	LS
)()(00	**General Earthwork/Sitework**	Grading	Yard Area Finish Grading		50,000	SY
)()(00	**Site Improvements**	Landscaping	Replant with Native Vegetation		20,000	SY
			Misc. Sitework - Subtotal		50,000	SY

000127

imate

Attachment CCS 1.10 -2

	Description	Pip Dia	Estimated Quantity	UM	Scrap Unit Scrap $ Valu	Contractor Unit Disposal $/UM	Contractor Unit Equipment $/UM	Unit Manhours MH/UM	Productivity Factor	Adjusted Manhours MH/UM	Total Manhours MH	Wage Rate	Total Labor $	Scrap Total Scrap $	Contractor Total Disposal Costs	Contractor Misc. Total Equipment $	Total
val	Asphalt Paving and Sub-base Removal (Roads)		3,000	SY			$1.50	0.099	1.00	0.10	297	$49.69	$14,759	$0	$0	$4,500	$19,259
sal	Asphalt Paving and Sub-base Disposal (Roads)		3,000	SY		$10.00			1.00	0.00	0	$49.69	$0	$0	$30,000	$0	$30,000
	Paving Demolition - Subtotal		3,000	SY							297		$14,759	$0	$30,000	$4,500	$49,259
	Excavation		21,000	CY			$1.06	0.050	1.00	0.05	1,050	$49.69	$52,178	$0	$0	$22,260	$74,438
	Ductbank Excavation - Soil		12,000	CY			$1.06	0.050	1.00	0.05	600	$49.69	$29,816	$0	$0	$12,720	$42,536
	Excavating/Trenching - Subtotal		33,000	CY							1,650		$81,994	$0	$0	$34,980	$116,974
	Backfill		72,000	CY			$0.75	0.030	1.00	0.03	2,160	$49.69	$107,338	$0	$0	$54,000	$161,338
	Ductbank Backfill		19,200	CY			$0.75	0.030	1.00	0.03	576	$49.69	$28,623	$0	$0	$14,400	$43,023
	Backfill - Subtotal		91,200	CY							2,736		$135,961	$0	$0	$68,400	$204,361
	Backfill with 10'-0" of Native Soil and Revegetate		100	AC			$13,500.00	535.000	1.00	535.00	53,500	$49.69	$2,658,602	$0	$0	$1,350,000	$4,008,602
	Backfill with 10'-0" of Native Soil and Revegetate		50	AC			$13,500.00	535.000	1.00	535.00	26,750	$49.69	$1,329,301	$0	$0	$675,000	$2,004,301
	Ponds/Containment - Subtotal		150	AC							80,250		$3,987,903	$0	$0	$2,025,000	$6,012,903
	Security/Barbed Wire		10,000	LF		$0.30	$0.75	0.129	1.00	0.13	1,290	$49.69	$64,105	$0	$3,000	$7,500	$74,605
	Site Fencing - Subtotal		1	LS							1,290		$64,105	$0	$3,000	$7,500	$74,605
	Yard Area Finish Grading		50,000	SY			$0.72	0.020	1.00	0.02	1,000	$49.69	$49,694	$0	$0	$36,000	$85,694
	Replant with Native Vegetation		20,000	SY		$0.20		0.010	1.00	0.01	200	$49.69	$9,939	$0	$4,000	$0	$13,939
	Misc. Sitework - Subtotal		50,000	SY							1,200		$59,632	$0	$4,000	$36,000	$99,632

000128

OCS Data Request 1.14

[Data] – Please provide the following as it relates to the reliance on judgment and experience in determining the final selection of life or net salvage parameters:

a. The specific role that judgment and experience played in development of life or net salvage parameters for each account where that was the main or significant reason for the selected values. The information should be provided in sufficient detail so as to clearly identify the role played by judgment in establishment of the final value for each account.
b. The specific role that judgment and experience played in development of life or net salvage parameters for all other accounts in sufficient detail to clearly identify the role played in establishment of the final value.
c. All underlying documentation and support that verifies the reasonableness of the claimed role of judgment and experience as it influenced the final selection of net salvage for each account (e.g., as shown on the attachments, utilities, x, y, and z have the same type of accounting procedures and composition of investment in Account XXX as does the Company. Each of these companies exhibited net salvage levels similar to those proposed for the Company. Therefore, the average net salvage level of the other companies was used for the Company. Attached are copies of depreciation surveys indicated net salvage amounts for 40 different companies with similar plant. The average of these companies was used.)
d. A detailed narrative identifying and explaining each item of judgment and experience relied on by account and/or subaccount in the establishment of life and net salvage values.

Response to OCS Data Request 1.14

A detailed narrative for each account related to life and net salvage estimates is unduly burdensome. The process in which life and net salvage parameters is determined is set forth on pages II-25 through II-36 of the Depreciation Study. In Attachment OCS 1.14, an extensive narrative for one account in each major function has been prepared in order to understand in detail the asset classes in each function. The accounts selected were Account 312, Boiler Plant Equipment; Account 353, Station Equipment; and Account 364, Poles, Towers and Fixtures.

All other accounts had similar steps taken to determine the life and net salvage estimates for the Depreciation Study.

Account 312, Boiler Plant Equipment

Life Analysis

The life span method is used for production plant accounts. The life spans are based on engineering judgment specific to each plant. For Steam Production plant, the life spans are consistent with the approved life spans.

Interim retirements are estimated with interim survivor curves based on informed judgment that incorporates the results of actuarial life analysis. The retirement rate method was used for actuarial analysis with the analysis based on recorded interim retirements. Additionally, certain retirements were excluded that were not considered to be indicative of the future life expectations for this account. These retirements included projects related to environmental and pollution control equipment as well as steam turbine upgrades.

The life analysis for the current study analyzed the overall experience band, as well as the most recent twenty and thirty year experience bands. The historical indications for the overall and thirty year bands were similar, and the most recent twenty year band indicated interim survivor curves with shorter lives than for the overall and thirty year bands.

The best fit curves from the overall experience band indicated average service lives that were shorter than the approved interim retirement rates, as the best fit curves were in the 45 to 55 year range with low to mid mode curves providing the best fits. The historical data also showed that retirements occurred at a higher rate subsequent to age 36.5, which corresponds to the age of the oldest units at the Huntington and Jim Bridger plants, and represents all ages with exposures greater than $200 million. As a result, the data through age 36.5 represents the historical experience of a larger number of the Company's coal fired power plants. The best fit curves through age 36.5 ranged from 45 to 60 years.

Based on discussions with Company personal, Pacificorp's expectations were that the estimates based on the trend in the historical data through age 36.5 better represented their outlook for interim retirements for this account. The historical data provides clear support for an estimate that forecasts more interim retirements than estimated in the previous study. The 60-L1 survivor curve represents an excellent fit through these ages.

Net Salvage Analysis

The net salvage for production plant accounts was based on a composite net salvage percent developed from estimated decommissioning costs combined with estimated net salvage for interim retirements.

The estimated decommissioning costs were developed on a $/kW basis determined by decommissioning studies performed for the Company and are consistent with the estimates approved in the prior Depreciation Study.

The estimated interim net salvage is based on informed judgment that incorporates the analysis of historical cost of removal and gross salvage compared to retirements. The data studied is for interim retirements only, and final retirements were excluded. Additionally, although certain transactions were excluded from the life analysis, these transactions were included in the net salvage analysis. While this activity was not considered to be indicative of future life expectations, the experienced net salvage for this activity was not inconsistent with the activity for other transactions in the historical database – in fact, the analysis results in more negative net salvage when these transactions are excluded.

In the previous study, estimates were made for decommissioning as well as for interim net salvage. The interim net salvage estimate for this account in the previous study was (10) percent. The overall average net salvage in the historical data was (14) percent. The average cost of removal was 15 percent, and the overall gross salvage was 1 percent. Cost of removal has trended higher in recent years, and the seven most recent three year moving averages are each (15) percent or more negative. The most recent five year average is (15) percent.

While the trend has been to more negative net salvage in the data, the (10) percent estimate for interim net salvage approved in the previous study still represents a reasonable – if conservative – estimate. This estimate was weighted with the decommissioning estimate for each plant based on the projected future interim retirements for each plant, resulting in a composite net salvage estimate for each plant.

Account 353, Station Equipment

Life Analysis

The survivor curve estimate for this account was based on informed judgment that incorporated a number of factors, including the results of statistical life analysis based on the Company's historical data. Aged retirements were available for this account, and the retirement rate method was used for actuarial analysis.

The bands analyzed for the actuarial analysis include the overall experience band, as well as the most recent twenty and thirty year experience bands. All three bands produced similar fits, with the statistical indications of average service life falling in the 55 to 60 year range. The approved estimate for this account is the 58-R1.5 survivor curve. The current analysis indicates lower mode curves, and a slightly shorter service life.

The largest assets in this account are transformers and breakers. Transformers are normally retired due to loading, failure, major internal problems and upgrades to substations. Breakers are normally retired for similar reasons. The Company does have oil breakers still in service, and has also begun to replace older SF6 breakers. For the Company's substation assets, management's expectation is that Pacificorp's substation assets will have lives at the upper end of the range of lives experienced in the industry, due to lower humidity and lightning activity east of the Cascades. However, newer substation components are constructed with less tolerance in the design, and Pacificorp expects that as a result newer components will not last as long as older ones. This is consistent with the expectations and experience of other utilities.

Based on these discussions, the historical data should provide a good indication of future expectations for this account, and due to design tolerance, the service lives may be somewhat shorter than in the past. The 57-S0 survivor curve represents a very good fit of the historical data through age 73.5, at which point the exposures drop below $2 million and the historical retirement pattern becomes more erratic and less reliable. This curve is also a very good fit through age 54.5, which represents the age at which exposures drop below 1%, or below approximately $18 million. The overall and thirty year experience bands include a large retirement in the 6.5 to 7.5 age interval, which was given less consideration in the analysis. The most recent twenty year band does not contain this large retirement, and the 57-S0 survivor curve is a very good fit of this band as well.

Given the statistical considerations, as well as the information from Company management, the 57-S0 provides the best estimate of the future life indications for this account. This estimate is at the upper end of the range of average service lives for other utilities, which is consistent with Pacificorp's expectations.

Net Salvage Analysis

The net salvage estimate for this account is based on informed judgment incorporating multiple factors, including the analysis of historical data. The estimate in the prior study was (10) percent, and the approved estimate is (4) percent net salvage. The historical data indicates that net salvage has trended to be more negative since the most recent study. The most recent five year average is (14) percent. The overall average is (9) percent, and each of the past nine three year averages has been (10) percent or more negative.

Discussions with Company management indicated that for major substation components the removal cost to retire property generally exceeds any scrap salvage received. For transformers, for example, there are significant costs to drain the oil from a retired transformer and haul the transformer away. Based on these discussions, the historical data should provide a good indication of future expectations of net salvage.

Both the historical data and discussions with Company personnel support more negative net salvage than the approved estimate. While the previously estimated (10) percent is supported by the data, a more gradual change to (5) percent is recommended at this time. Both (5) and (10) are common estimates for this type of property in the industry.

Account 364 Poles, Towers and Fixtures

Life Analysis

The survivor curve estimate for this account was based on informed judgment that incorporated a number of factors, including the results of statistical life analysis based on the Company's historical data. Data was not sufficient for actuarial analysis, and instead Simulated Plant Record (SPR) analysis was performed for this account.

The 40-S2 survivor curve was proposed and approved in the previous study. Bands analyzed for this study include the overall experience, as well as the most recent twenty and thirty year bands. The current SPR analysis indicated a shorter average service life for the same curve type, with the 34-S2 representing the best fit S2 type curve based on the Conformance and Retirement Experience Indexes for each band analyzed. The highest conformance indexes were generally for the S0.5, S1, R2, R2.5 and L1 curves, with average service lives in the 35 to 44 year range. Retirement Experience Indexes were close to 100% for each curve. When all three bands were considered, the 37-R2 survivor curve represented the highest conformance index.

In discussions with management, the Company indicated that they have been able to use better treatment for wood poles in the past 10 years. However, better treatment is likely to have more of an impact in areas closer to the coast and west of the Cascades. The Company has also discontinued the use of 40 foot poles, and now primarily uses 45 or taller poles of Class 3 or better due in part to requirements of telecom companies with lines on the Company's poles.

The results of the statistical analysis indicated a decrease in average service life from the prior study. However, Company management indicated that this was inconsistent with their expectations for this account. The service life for this account in Utah has in the past been shorter than the lives in Pacificorp's other jurisdictions. Management's expectation is that the life for this account will increase going forward and move more in line with the estimates for other Pacificorp jurisdictions, which range from 50 to 55 years, and have R1 and R1.5 curves. Based on this expectation, the 50-R0.5 survivor curve was selected. While other curves represent better fits as measured by the conformance index, the 50-R0.5 represents a good fit for the overall experience, and an excellent fit for the more recent twenty and thirty year bands, as measured by Alex Bauhan's ranking criteria for SPR analysis. The Retirement Experience Index for each band for this curve is 100%. Thus, this curve still represents a reasonable fit of the historical data and is more in line with Company expectations for this account.

Net Salvage Analysis

The net salvage estimate for this account is based on informed judgment incorporating multiple factors, including the analysis of historical data. The estimate in the prior study was (105) percent, and the approved estimate, based on a settlement, is (55) percent net salvage.

Net salvage data was available for the period 1992 through 2011. The historical data indicates that net salvage has been significantly more negative in the past than the approved estimate. The overall 1992 through 2011 average net salvage is (132) percent. The most recent ten year average is (106). The lower net salvage in these years than prior years is driven primarily by reimbursements for relocations since 2003. Cost of removal has remained high during this period, averaging 133 percent since 2002. The most recent five year averages show 150 percent cost of removal and (116) percent net salvage.

Thus, even when including reimbursements for relocations, the data is supportive of the estimate from the previous study, and is far more negative than the approved estimate. Excluding or giving less consideration to these transactions would result in even more negative net salvage. Discussions with Company personnel did not provide any reason to expect future indications to significantly deviate from the historical experience. While the data supports a much more negative net salvage estimate, a more gradual change is recommended at this time. An estimate of (80) has been proposed for this study. However, if more data available in future studies continues to support more negative net salvage, a more negative estimate will be appropriate.

OCS Data Request 1.16

[Data] – Please provide all additional bases, evidence, opinions, assumptions, documents, analyses, etc. that either describes, explains, supports, and/or justifies the specific life and salvage parameters proposed for each separate account or subaccount that has not already been provided.

Response to OCS Data Request 1.16

At this time, there are no additional bases evidence, opinions, assumptions, documents, analyses, etc. that either describes, explains, supports, and/or justifies the specific life and salvage parameters proposed for each separate account or subaccount that has not already been provided within the depreciation exhibits or as a response to data requests.

METHODS OF ESTIMATING UTILITY PLANT LIFE

A Report of the Engineering Subcommittee
of the
Depreciation Accounting Committee,
Edison Electric Institute

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past and not the future, and has no way of telling which pattern will be followed in the future. Neither the actuarial nor any other statistical process can eliminate this dilemma. Only by the exercise of reasoned judgment, or by the passage of time, can a selection be made.

Conformance Index

The best fitting pattern as found by the simulated plant-record method is not always a good fit. To indicate and register the goodness of fit in relation to the size of the account, an index has been devised and designated as the "conformance index." The criterion of goodness of fit is the mean square of the differences between the actual and calculated balances. The square root of this mean square is considered the standard error of estimate. The conformance index has been taken as the ratio of the average of the year-end balances of the account, in the years for which balance comparisons have been made, to the standard error of estimate. Thus computed, this conformance index usually ranges somewhere between 10 and 100, with a few cases so poor that they are less than 10, and a few cases so nearly perfect that they may run up to several hundred.

Arbitrarily, it has been considered that the conformance index may be graded as:

Excellent for ratios over 75
Good for ratios between 75 and 50
Fair for ratios between 50 and 25
Poor for ratios between 25 and 0

Retirements Experience Index

The merit of a result, however, is not adequately represented by the conformance index. In some cases, the conformance might be very high and yet the result could be questionable because of insufficient experience with the account. For instance, a particular account might show excellent conformance for an average life of 40 years and Iowa dispersion R3. But if the experience with the account covers only 20 years, the retirements of the first year's additions will, according to the discovered pattern, have amounted to only 6 per cent and, of course, the retirements of the later additions to a lesser percentage. Any conclusion in such a case that the discovered pattern is representative of the account would be too meagerly supported, notwithstanding the excellent conformance index. On the other hand, had the experience with the account covered 50 years, the retirements of the earliest additions would have been 82 per cent, and a conclusion that the discovered excellently fitting pattern was representative of the account would have considerable statistical warrant.

To measure and codify this matter, a complementary index has been devised to show the amount of experience with the accounts and has been designated as the "retirements-experience index." This index is the percentage of accumulated retirements of the first year's additions in the account, on the assumption that these additions have been retired in accordance with that pattern of life and mortality dispersion which was found to be the best fitting by the simulated plant-record method. This was the result of experiment and study with many other types of indices and it was concluded to be not only the simplest, but, when used in conjunction with the conformance index, the most effective. This index is obtained by observing the survivors table for the type of mortality dispersion associated with the particular pattern which has been selected as the best fitting one and noting the accumulated retirements percentage for that age which represents the age of the account. (Accumulated retirements in per cent equal 100 minus survivors in per cent.) Thus, a peaked or narrow dispersion pattern, (speaking in terms of the retirements-frequency-distribution curve) even at as late as 80 per cent of average life, might show a very low accumulated retirement percentage (taken as the complement of the survivors curve), perhaps less than 10 per cent of the original additions, whereas a completely dispersed pattern, such as Patterson type GC, would show 40 per cent accumulated retirements. Dispersions which are symmetrical would, of course, show 50 per cent accumulated retirements at 100 per cent of average life. Short-lived accounts naturally tend to show a retirements-experience index approaching 100, whereas long-lived accounts tend to show an index nearer to 0.

The simulated plant-record findings in an actual study were graded, according to this index, as follows:

Excellent — over 75 per cent
Good — from 50 per cent to 75 per cent
Fair — from 33 per cent to 50 per cent
Poor — from 17 per cent to 33 per cent
Valueless — from 0 per cent to 17 per cent

The retirements index as here described is, in effect, based on simulated accumulated retirements of the first year's additions. If the index thus obtained is poor, certainly life analysis of the account cannot be trustworthy. However, the index thus determined may be good and yet the result from the simulated plant-record method may still be questionable because of early additions being extremely light in comparison with the later growth of the account. In such extreme cases of initial dormancy, it perhaps would be better in setting the retirements-experience index to use the year of the first substantial additions rather than the first year of additions.

Interpretation of Results

In order for a life determination to be considered entirely satisfactory, it should be required that both the retirements experience index and the conformance index be "Good" or better.

A high conformance index gives assurance of relative constancy of past life and mortality dispersion. A low conformance index indicates (a) that the account has no stable life and dispersion pattern, or (b) that the actual type of mortality dispersion is so unusual as not to be within the field of generalized dispersion types which were used in the analysis. In the case of unstable life and dispersion, the actuarial procedure may be beneficial in that the prophetically valueless history of recent additions can be eliminated from the record. The remaining more revealing older plant vintages may show a more distinctive pattern of life and dispersion. Any such "band" analysis with the simulation method alone is ordinarily impracticable because the necessary number of trial computations goes up tremendously. An actual two-additions-band analysis for poles required some 500 trials, and then the indications of the most recent band were not acceptable because of immaturity. The conformance

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DPU Data Request 2.2

(a) Please provide a complete set of the workpapers for Exhibit RMP___ (JJS-2) (PacifiCorp's 2013 Depreciation Study) ("depreciation study" or "RMP Depreciation Study" or the "Spanos Depreciation Study").

(b) Please provide the pages of the workpapers that primarily include figures in an electronic format in which the numbers are readable as numbers by a PC, preferably in Excel spreadsheet format, but if that is not possible in text comma delimited, or text space delimited format.

(c) Please provide the data on pages III-4 to III-19 of Exhibit RMP___ (JJS-2) (RMP Depreciation Study) in an electronic format in which the numbers are readable as numbers by a PC, preferably in Excel spreadsheet format, but if that is not possible in text comma delimited, or text space delimited format.

(d) Other then the pages that contain graphs, please provide the data on pages III-22 through III-III-149 of Exhibit RMP___ (JJS-2) in an electronic format in which the numbers are readable as numbers by a PC, preferably in Excel spreadsheet format, but if that is not possible in text comma delimited, or text space delimited format. (It is acceptable to omit data for those accounts for which no proportion of that account is allocated to Utah).

(e) Other then the pages that contain graphs, please provide the data on pages III-150 through III-III-485 of Exhibit RMP___ (JJS-2) in an electronic format in which the numbers are readable as numbers by a PC, preferably in Excel spreadsheet format, but if that is not possible in text comma delimited, or text space delimited format. (It is acceptable to omit data for those accounts for which RMP has allocated no proportion of that account to Utah in this proceeding).

(f) Other then the pages that contain graphs, please provide the data on pages III-488 through III-520 of Exhibit RMP___ (JJS-2) in an electronic format in which the numbers are readable as numbers by a PC, preferably in Excel spreadsheet format, but if that is not possible in text comma delimited, or text space delimited format.

(g) Other then the pages that contain graphs, please provide the data on pages III-523 through III-553 of Exhibit RMP___ (JJS-2) in an electronic format in which the numbers are readable as numbers by a PC, preferably in Excel spreadsheet format, but if that is not possible in text comma delimited, or text space delimited format. (It is acceptable to omit data for those accounts for which RMP has allocated no proportion of that account to Utah in this proceeding).

(h) Other then the pages that contain graphs, please provide the data on pages III-554 through III-579 of Exhibit RMP___ (JJS-2) in an electronic format in which the numbers are readable as numbers by a PC, preferably in Excel spreadsheet format, but if that is not possible in text comma delimited, or text space delimited format.

(i) Please provide the data on pages III-582 through III-636 of Exhibit RMP___ (JJS-2) in an electronic format in which the numbers are readable as numbers

by a PC, preferably in Excel spreadsheet format, but if that is not possible in text comma delimited, or text space delimited format.

(j) Please provide the data on pages III-638 through III-839 of Exhibit RMP___ (JJS-2) in an electronic format in which the numbers are readable as numbers by a PC, preferably in Excel spreadsheet format, but if that is not possible in text comma delimited, or text space delimited format. (It is acceptable to omit data for those accounts for which RMP has allocated no proportion of that account to Utah in this proceeding).

(k) Please provide the data on pages III-842 through III-1286 of Exhibit RMP___ (JJS-2) in an electronic format in which the numbers are readable as numbers by a PC, preferably in Excel spreadsheet format, but if that is not possible in text comma delimited, or text space delimited format. (It is acceptable to omit data for those accounts for which RMP has allocated no proportion of that account to Utah in this proceeding).

(l) Please provide the data on all pages of the Appendix (Calculations as of 12/31/2013) to Exhibit RMP___ (JJS-2) in an electronic format in which the numbers are readable as numbers by a PC, preferably in Excel spreadsheet format, but if that is not possible in text comma delimited, or text space delimited format.

Response to DPU Data Request 2.2

(a)-(l) Please refer to the attached files for the requested information. The files are saved within the folder named Attachment DPU 2.2

- Attachment DPU 2.2-1 – Aged Life Analysis Data – Production and Transmission
- Attachment DPU 2.2-2 – Aged Life Analysis Data – Utah Distribution
- Attachment DPU 2.2-3 – Unaged Life Analysis Data – Utah Distribution and General Plant
- Attachment DPU 2.2-4 – Aged Life Analysis Data – Mining
- Attachment DPU 2.2-5 – Net Salvage Data – Production and Transmission
- Attachment DPU 2.2-6 – Net Salvage Data – Utah Distribution and General Plant
- Attachment DPU 2.2-7 – Net Salvage Data – Mining
- Attachment DPU 2.2-8 – 2011 Balances – Production and Transmission
- Attachment DPU 2.2-9 – 2011 Balances – Utah Distribution and General Plant
- Attachment DPU 2.2-10 – 2011 Balances – Mining
- Attachment DPU 2.2-11 – 2011 Depreciation Schedules
- Attachment DPU 2.2-12 – 2013 Depreciation Schedules
- Attachment DPU 2.2-13 – Actuarial Life Analysis – Production and Transmission
- Attachment DPU 2.2-14 – Actuarial Life Analysis – Utah Distribution and General Plant
- Attachment DPU 2.2-15 – SPR Life Analysis – Utah Distribution Plant, Selected Curves
- Attachment DPU 2.2-16 – SPR Life Analysis – Utah Distribution Plant

- Attachment DPU 2.2-17 – Actuarial Life Analysis – Mining
- Attachment DPU 2.2-18 – Net Salvage Analysis – Production and Transmission
- Attachment DPU 2.2-19 – Net Salvage Analysis – Utah Distribution and General Plant
- Attachment DPU 2.2-20 – Net Salvage Analysis – Mining
- Attachment DPU 2.2-21 – 2011 Composite Net Salvage Calculations – Production
- Attachment DPU 2.2-22 – 2013 Composite Net Salvage Calculations – Production
- Attachment DPU 2.2-23 – Depreciation Calculations – Production and Transmission
- Attachment DPU 2.2-24 – Depreciation Calculations – Utah Distribution and General Plant
- Attachment DPU 2.2-25 – Depreciation Calculations – Mining
- Attachment DPU 2.2-26 – Annual Statistics – Production and Transmission
- Attachment DPU 2.2-27 – Annual Statistics – Utah Distribution and General Plant Aged Data
- Attachment DPU 2.2-28 – Annual Statistics – Utah Distribution Plant Unaged Data
- Attachment DPU 2.2-29 – Annual Statistics Charts – Utah Distribution and General Plant Unaged Data
- Attachment DPU 2.2-30 – Annual Statistics – Mining
- Attachment DPU 2.2-31 – Plant Balances
- Attachment DPU 2.2-32 – Accumulated Depreciation Balances
- Attachment DPU 2.2-33 – Utility Plant Statements 2007 through 2011

For Response to DPU 2.2, Attachment 16 is Voluminous