

PacifiCorp - Rocky Mountain Power

357 - UG Conduit

Calculation of Remaining Life
Based Upon Broad Group/Vintage Group Procedures
Related to Original Cost as of December 31, 2006

Survivor Curve .. IOWA:			80	R1.5		
<u>Year</u> (1)	<u>Age</u> (2)	<u>Surviving Investment</u> (3)	<u>BG/VG Average</u>		<u>ASL Weights</u> (6)=(3)/(4)	<u>RL Weights</u> (7)=(6)*(5)
			<u>Service Life</u> (4)	<u>Remaining Life</u> (5)		
2006	0.5	54,999	80.00	79.59	687	54,714
2005	1.5	855,297	80.00	78.76	10,691	842,076
2004	2.5	1,999	80.00	77.94	25	1,948
2003	3.5	0	80.00	77.13	0	0
2002	4.5	630	80.00	76.31	8	601
2001	5.5	349,623	80.00	75.50	4,370	329,967
2000	6.5	0	80.00	74.69	0	0
1999	7.5	5,455	80.00	73.89	68	5,038
1998	8.5	0	80.00	73.09	0	0
1997	9.5	1,838,663	80.00	72.29	22,983	1,661,409
1996	10.5	0	80.00	71.49	0	0
1995	11.5	0	80.00	70.70	0	0
1994	12.5	0	80.00	69.91	0	0
1993	13.5	0	80.00	69.12	0	0
1992	14.5	0	80.00	68.33	0	0
1991	15.5	0	80.00	67.55	0	0
1990	16.5	1,406	80.00	66.77	18	1,174
1989	17.5	0	80.00	66.00	0	0
1988	18.5	0	80.00	65.23	0	0
1987	19.5	0	80.00	64.46	0	0
1986	20.5	0	80.00	63.69	0	0
1985	21.5	0	80.00	62.92	0	0
1984	22.5	0	80.00	62.16	0	0
1983	23.5	0	80.00	61.41	0	0
1982	24.5	0	80.00	60.65	0	0
1981	25.5	68,889	80.00	59.90	861	51,580
1980	26.5	0	80.00	59.15	0	0
1979	27.5	0	80.00	58.41	0	0
1978	28.5	0	80.00	57.66	0	0
1977	29.5	16,326	80.00	56.92	204	11,617
1976	30.5	0	80.00	56.19	0	0
1975	31.5	0	80.00	55.46	0	0
1974	32.5	0	80.00	54.73	0	0
1973	33.5	2,206	80.00	54.00	28	1,489
1972	34.5	0	80.00	53.28	0	0

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			<u>Service Life</u> (4)	<u>Remaining Life</u> (5)		
1971	35.5	0	80.00	52.56	0	0
1970	36.5	0	80.00	51.85	0	0
1969	37.5	0	80.00	51.14	0	0
1968	38.5	6,371	80.00	50.43	80	4,016
1967	39.5	17,909	80.00	49.73	224	11,133
1966	40.5	0	80.00	49.04	0	0
1965	41.5	0	80.00	48.34	0	0
1964	42.5	10,361	80.00	47.65	130	6,172
1963	43.5	0	80.00	46.97	0	0
1962	44.5	0	80.00	46.29	0	0
1961	45.5	0	80.00	45.61	0	0
1960	46.5	988	80.00	44.94	12	555
1959	47.5	0	80.00	44.28	0	0
1958	48.5	0	80.00	43.62	0	0
1957	49.5	0	80.00	42.96	0	0
1956	50.5	0	80.00	42.31	0	0
1955	51.5	1,132	80.00	41.67	14	590
1954	52.5	0	80.00	41.03	0	0
1953	53.5	44,934	80.00	40.39	562	22,686

3,277,188 40,965 3,006,766

AVERAGE SERVICE LIFE 80.00
AVERAGE REMAINING LIFE 73.40

Projection Life Table - 80 - R1.5

<u>Age</u>	<u>Curve Data</u>	<u>BOY Amount Surviving</u>	<u>Amount Retired During Year</u>	<u>Age of Amount Retired</u>	<u>Annual Accruals</u>		<u>ELG Average</u>		<u>VG Average</u>
					<u>For Each Group</u>	<u>For All Groups</u>	<u>Service Life</u>	<u>Remaining Life</u>	<u>Remaining Life</u>
A	B	C	D = C(x)-B(x+1)	E = A+0.5	F = D / E	G = Sum F (x to end)	H = C / G	I = H - A	J = Sum C (x+1 to End) /B(x)+0.5
0.5	0.999	99,890	224	1.0	224	2,239	44.61	44.11	79.59
1.5	0.997	99,666	229	2.0	115	2,016	49.45	47.95	78.76
2.5	0.994	99,437	235	3.0	78	1,901	52.31	49.81	77.94
3.5	0.992	99,202	241	4.0	60	1,823	54.43	50.93	77.13
4.5	0.990	98,961	246	5.0	49	1,763	56.15	51.65	76.31
5.5	0.987	98,715	252	6.0	42	1,713	57.61	52.11	75.50
6.5	0.985	98,463	258	7.0	37	1,671	58.91	52.41	74.69
7.5	0.982	98,205	264	8.0	33	1,634	60.08	52.58	73.89
8.5	0.979	97,941	270	9.0	30	1,601	61.16	52.66	73.09
9.5	0.977	97,671	276	10.0	28	1,572	62.15	52.65	72.29
10.5	0.974	97,395	283	11.0	26	1,544	63.08	52.58	71.49
11.5	0.971	97,113	289	12.0	24	1,518	63.97	52.47	70.70
12.5	0.968	96,824	295	13.0	23	1,494	64.80	52.30	69.91
13.5	0.965	96,529	302	14.0	22	1,471	65.60	52.10	69.12
14.5	0.962	96,227	309	15.0	21	1,450	66.37	51.87	68.33
15.5	0.959	95,918	315	16.0	20	1,429	67.11	51.61	67.55
16.5	0.956	95,602	322	17.0	19	1,410	67.82	51.32	66.77
17.5	0.953	95,280	329	18.0	18	1,391	68.52	51.02	66.00
18.5	0.950	94,951	337	19.0	18	1,372	69.19	50.69	65.23
19.5	0.946	94,614	344	20.0	17	1,355	69.85	50.35	64.46
20.5	0.943	94,271	351	21.0	17	1,337	70.49	49.99	63.69
21.5	0.939	93,920	358	22.0	16	1,321	71.11	49.61	62.92
22.5	0.936	93,562	366	23.0	16	1,304	71.73	49.23	62.16
23.5	0.932	93,196	374	24.0	16	1,289	72.33	48.83	61.41
24.5	0.928	92,822	381	25.0	15	1,273	72.92	48.42	60.65
25.5	0.924	92,441	389	26.0	15	1,258	73.50	48.00	59.90
26.5	0.921	92,052	398	27.0	15	1,243	74.07	47.57	59.15
27.5	0.917	91,654	406	28.0	15	1,228	74.64	47.14	58.41
28.5	0.912	91,248	414	29.0	14	1,213	75.19	46.69	57.66
29.5	0.908	90,833	424	30.0	14	1,199	75.74	46.24	56.92
30.5	0.904	90,410	433	31.0	14	1,185	76.29	45.79	56.19
31.5	0.900	89,976	442	32.0	14	1,171	76.83	45.33	55.46
32.5	0.895	89,534	451	33.0	14	1,157	77.37	44.87	54.73
33.5	0.891	89,083	462	34.0	14	1,144	77.90	44.40	54.00

Projection Life Table - 80 - R1.5

<u>Age</u>	<u>Curve Data</u>	<u>BOY Amount Surviving</u>	<u>Amount Retired During Year</u>	<u>Age of Amount Retired</u>	<u>Annual Accruals</u>		<u>ELG Average</u>		<u>VG Average</u>
					<u>For Each Group</u>	<u>For All Groups</u>	<u>Service Life</u>	<u>Remaining Life</u>	<u>Remaining Life</u>
A	B	C	D = C(x)-B(x+1)	E = A+0.5	F = D / E	G = Sum F (x to end)	H = C / G	I = H - A	J = Sum C (x+1 to End) /B(x)+0.5
34.5	0.886	88,621	472	35.0	13	1,130	78.42	43.92	53.28
35.5	0.881	88,149	482	36.0	13	1,117	78.95	43.45	52.56
36.5	0.877	87,667	492	37.0	13	1,103	79.47	42.97	51.85
37.5	0.872	87,175	504	38.0	13	1,090	79.99	42.49	51.14
38.5	0.867	86,671	515	39.0	13	1,077	80.50	42.00	50.43
39.5	0.862	86,156	526	40.0	13	1,063	81.02	41.52	49.73
40.5	0.856	85,630	538	41.0	13	1,050	81.53	41.03	49.04
41.5	0.851	85,092	550	42.0	13	1,037	82.05	40.55	48.34
42.5	0.845	84,542	563	43.0	13	1,024	82.56	40.06	47.65
43.5	0.840	83,979	575	44.0	13	1,011	83.07	39.57	46.97
44.5	0.834	83,405	587	45.0	13	998	83.58	39.08	46.29
45.5	0.828	82,817	601	46.0	13	985	84.09	38.59	45.61
46.5	0.822	82,217	615	47.0	13	972	84.61	38.11	44.94
47.5	0.816	81,602	628	48.0	13	959	85.12	37.62	44.28
48.5	0.810	80,975	641	49.0	13	946	85.63	37.13	43.62
49.5	0.803	80,334	655	50.0	13	933	86.15	36.65	42.96
50.5	0.797	79,678	670	51.0	13	919	86.66	36.16	42.31
51.5	0.790	79,008	684	52.0	13	906	87.18	35.68	41.67
52.5	0.783	78,323	698	53.0	13	893	87.70	35.20	41.03
53.5	0.776	77,625	714	54.0	13	880	88.22	34.72	40.39
54.5	0.769	76,911	730	55.0	13	867	88.74	34.24	39.76
55.5	0.762	76,181	744	56.0	13	853	89.26	33.76	39.14
56.5	0.754	75,437	759	57.0	13	840	89.79	33.29	38.52
57.5	0.747	74,677	776	58.0	13	827	90.32	32.82	37.90
58.5	0.739	73,902	792	59.0	13	813	90.85	32.35	37.30
59.5	0.731	73,110	807	60.0	13	800	91.38	31.88	36.70
60.5	0.723	72,303	822	61.0	13	787	91.92	31.42	36.10
61.5	0.715	71,480	839	62.0	14	773	92.46	30.96	35.51
62.5	0.706	70,641	856	63.0	14	760	93.00	30.50	34.93
63.5	0.698	69,785	871	64.0	14	746	93.55	30.05	34.35
64.5	0.689	68,914	887	65.0	14	732	94.10	29.60	33.78
65.5	0.680	68,028	903	66.0	14	719	94.65	29.15	33.21
66.5	0.671	67,124	920	67.0	14	705	95.20	28.70	32.65
67.5	0.662	66,205	935	68.0	14	691	95.76	28.26	32.10

Projection Life Table - 80 - R1.5

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68.5	0.653	65,270	950	69.0	14	678	96.33	27.83	31.55
69.5	0.643	64,319	966	70.0	14	664	96.89	27.39	31.01
70.5	0.634	63,353	982	71.0	14	650	97.47	26.97	30.47
71.5	0.624	62,371	997	72.0	14	636	98.04	26.54	29.94
72.5	0.614	61,374	1,011	73.0	14	622	98.62	26.12	29.42
73.5	0.604	60,363	1,026	74.0	14	608	99.20	25.70	28.91
74.5	0.593	59,337	1,041	75.0	14	595	99.79	25.29	28.40
75.5	0.583	58,297	1,054	76.0	14	581	100.38	24.88	27.90
76.5	0.572	57,243	1,066	77.0	14	567	100.98	24.48	27.40
77.5	0.562	56,177	1,079	78.0	14	553	101.58	24.08	26.91
78.5	0.551	55,098	1,092	79.0	14	539	102.19	23.69	26.43
79.5	0.540	54,006	1,103	80.0	14	525	102.80	23.30	25.95
80.5	0.529	52,904	1,113	81.0	14	512	103.41	22.91	25.48
81.5	0.518	51,791	1,123	82.0	14	498	104.03	22.53	25.02
82.5	0.507	50,667	1,133	83.0	14	484	104.65	22.15	24.56
83.5	0.495	49,535	1,141	84.0	14	471	105.28	21.78	24.11
84.5	0.484	48,394	1,148	85.0	14	457	105.91	21.41	23.67
85.5	0.472	47,246	1,155	86.0	13	443	106.55	21.05	23.23
86.5	0.461	46,091	1,160	87.0	13	430	107.19	20.69	22.80
87.5	0.449	44,931	1,165	88.0	13	417	107.84	20.34	22.38
88.5	0.438	43,766	1,168	89.0	13	403	108.49	19.99	21.96
89.5	0.426	42,598	1,170	90.0	13	390	109.14	19.64	21.55
90.5	0.414	41,428	1,171	91.0	13	377	109.80	19.30	21.14
91.5	0.403	40,256	1,172	92.0	13	364	110.47	18.97	20.74
92.5	0.391	39,085	1,170	93.0	13	352	111.14	18.64	20.35
93.5	0.379	37,914	1,168	94.0	12	339	111.81	18.31	19.96
94.5	0.367	36,747	1,164	95.0	12	327	112.49	17.99	19.58
95.5	0.356	35,583	1,159	96.0	12	314	113.17	17.67	19.21
96.5	0.344	34,424	1,153	97.0	12	302	113.85	17.35	18.84
97.5	0.333	33,271	1,145	98.0	12	290	114.54	17.04	18.47
98.5	0.321	32,127	1,135	99.0	11	279	115.24	16.74	18.11
99.5	0.310	30,991	1,126	100.0	11	267	115.93	16.43	17.76
100.5	0.299	29,865	1,115	101.0	11	256	116.63	16.13	17.41
101.5	0.288	28,751	1,102	102.0	11	245	117.34	15.84	17.06

Projection Life Table - 80 - R1.5

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102.5	0.276	27,649	1,087	103.0	11	234	118.04	15.54	16.72
103.5	0.266	26,562	1,073	104.0	10	224	118.75	15.25	16.39
104.5	0.255	25,489	1,057	105.0	10	213	119.47	14.97	16.06
105.5	0.244	24,432	1,040	106.0	10	203	120.18	14.68	15.73
106.5	0.234	23,392	1,021	107.0	10	193	120.90	14.40	15.41
107.5	0.224	22,371	1,002	108.0	9	184	121.62	14.12	15.09
108.5	0.214	21,369	983	109.0	9	175	122.35	13.85	14.77
109.5	0.204	20,386	961	110.0	9	166	123.07	13.57	14.46
110.5	0.194	19,425	939	111.0	8	157	123.80	13.30	14.15
111.5	0.185	18,486	918	112.0	8	148	124.53	13.03	13.84
112.5	0.176	17,568	896	113.0	8	140	125.26	12.76	13.54
113.5	0.167	16,672	872	114.0	8	132	126.00	12.50	13.24
114.5	0.158	15,800	847	115.0	7	125	126.73	12.23	12.94
115.5	0.150	14,954	824	116.0	7	117	127.47	11.97	12.65
116.5	0.141	14,130	800	117.0	7	110	128.21	11.71	12.36
117.5	0.133	13,330	774	118.0	7	103	128.95	11.45	12.07
118.5	0.126	12,556	748	119.0	6	97	129.69	11.19	11.78
119.5	0.118	11,807	724	120.0	6	91	130.44	10.94	11.50
120.5	0.111	11,083	700	121.0	6	84	131.18	10.68	11.22
121.5	0.104	10,383	674	122.0	6	79	131.93	10.43	10.94
122.5	0.097	9,709	647	123.0	5	73	132.68	10.18	10.66
123.5	0.091	9,062	623	124.0	5	68	133.43	9.93	10.39
124.5	0.084	8,439	599	125.0	5	63	134.18	9.68	10.12
125.5	0.078	7,840	573	126.0	5	58	134.94	9.44	9.85
126.5	0.073	7,268	546	127.0	4	54	135.70	9.20	9.59
127.5	0.067	6,721	522	128.0	4	49	136.46	8.96	9.33
128.5	0.062	6,199	498	129.0	4	45	137.22	8.72	9.07
129.5	0.057	5,701	472	130.0	4	41	137.99	8.49	8.82
130.5	0.052	5,229	446	131.0	3	38	138.76	8.26	8.57
131.5	0.048	4,782	423	132.0	3	34	139.53	8.03	8.33
132.5	0.044	4,359	399	133.0	3	31	140.31	7.81	8.08
133.5	0.040	3,960	374	134.0	3	28	141.09	7.59	7.85
134.5	0.036	3,586	349	135.0	3	25	141.88	7.38	7.62
135.5	0.032	3,236	327	136.0	2	23	142.66	7.16	7.39

Projection Life Table - 80 - R1.5

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136.5	0.029	2,910	304	137.0	2	20	143.45	6.95	7.16
137.5	0.026	2,605	281	138.0	2	18	144.24	6.74	6.94
138.5	0.023	2,325	257	139.0	2	16	145.03	6.53	6.71
139.5	0.021	2,067	237	140.0	2	14	145.82	6.32	6.49
140.5	0.018	1,831	217	141.0	2	12	146.61	6.11	6.26
141.5	0.016	1,614	196	142.0	1	11	147.40	5.90	6.03
142.5	0.014	1,418	176	143.0	1	10	148.17	5.67	5.80
143.5	0.012	1,242	159	144.0	1	8	148.94	5.44	5.55
144.5	0.011	1,083	143	145.0	1	7	149.69	5.19	5.29
145.5	0.009	939	128	146.0	1	6	150.44	4.94	5.02
146.5	0.008	812	114	147.0	1	5	151.16	4.66	4.74
147.5	0.007	698	103	148.0	1	5	151.86	4.36	4.43
148.5	0.006	595	93	149.0	1	4	152.55	4.05	4.11
149.5	0.005	502	84	150.0	1	3	153.23	3.73	3.78
150.5	0.004	417	76	151.0	1	3	153.90	3.40	3.44
151.5	0.003	341	69	152.0	0	2	154.57	3.07	3.10
152.5	0.003	271	62	153.0	0	2	155.24	2.74	2.76
153.5	0.002	209	54	154.0	0	1	155.91	2.41	2.43
154.5	0.002	156	46	155.0	0	1	156.59	2.09	2.10
155.5	0.001	110	38	156.0	0	1	157.26	1.76	1.77
156.5	0.001	72	30	157.0	0	0	157.94	1.44	1.44
157.5	0.000	41	22	158.0	0	0	158.63	1.13	1.14
158.5	0.000	19	13	159.0	0	0	159.35	0.85	0.85
159.5	0.000	6	6	160.0	0	0	160.11	0.61	0.61
160.5	0.000	1	1	161.0	0	0	161.00	0.50	0.50

Observed Life Table Results
PacifiCorp - Rocky Mountain Power
Account: 357 - UG Conduit

Age	Exposures	Retirements	Retirement Ratio (%)	Survivor Ratio (%)	Cumulative Survivors
BAND		1949 - 2006			
0	3,304,314	0	0.0000	100.0000	1.0000
0.5	2,376,431	0	0.0000	100.0000	1.0000
1.5	2,374,432	817	0.0344	99.9656	1.0000
2.5	2,373,615	0	0.0000	100.0000	0.9997
3.5	2,372,985	0	0.0000	100.0000	0.9997
4.5	2,023,362	0	0.0000	100.0000	0.9997
5.5	2,023,362	0	0.0000	100.0000	0.9997
6.5	2,023,362	0	0.0000	100.0000	0.9997
7.5	2,017,907	0	0.0000	100.0000	0.9997
8.5	2,017,907	0	0.0000	100.0000	0.9997
9.5	179,244	0	0.0000	100.0000	0.9997
10.5	179,244	0	0.0000	100.0000	0.9997
11.5	179,244	0	0.0000	100.0000	0.9997
12.5	179,244	0	0.0000	100.0000	0.9997
13.5	179,244	1,815	1.0124	98.9876	0.9997
14.5	177,430	0	0.0000	100.0000	0.9895
15.5	177,430	0	0.0000	100.0000	0.9895
16.5	176,023	0	0.0000	100.0000	0.9895
17.5	176,023	6,906	3.9232	96.0768	0.9895
18.5	169,117	0	0.0000	100.0000	0.9507
19.5	169,117	0	0.0000	100.0000	0.9507
20.5	169,117	0	0.0000	100.0000	0.9507
21.5	169,117	0	0.0000	100.0000	0.9507
22.5	169,117	0	0.0000	100.0000	0.9507
23.5	169,117	0	0.0000	100.0000	0.9507
24.5	169,117	0	0.0000	100.0000	0.9507
25.5	100,228	0	0.0000	100.0000	0.9507
26.5	100,228	0	0.0000	100.0000	0.9507
27.5	100,228	0	0.0000	100.0000	0.9507
28.5	100,228	0	0.0000	100.0000	0.9507
29.5	83,902	0	0.0000	100.0000	0.9507
30.5	83,902	0	0.0000	100.0000	0.9507
31.5	83,902	0	0.0000	100.0000	0.9507
32.5	83,902	0	0.0000	100.0000	0.9507
33.5	81,696	0	0.0000	100.0000	0.9507
34.5	81,696	0	0.0000	100.0000	0.9507
35.5	81,696	0	0.0000	100.0000	0.9507
36.5	81,696	0	0.0000	100.0000	0.9507
37.5	81,696	0	0.0000	100.0000	0.9507
38.5	75,325	0	0.0000	100.0000	0.9507
39.5	57,415	0	0.0000	100.0000	0.9507
40.5	57,415	0	0.0000	100.0000	0.9507
41.5	57,415	0	0.0000	100.0000	0.9507
42.5	47,054	0	0.0000	100.0000	0.9507
43.5	47,054	0	0.0000	100.0000	0.9507
44.5	47,054	0	0.0000	100.0000	0.9507

Observed Life Table Results
PacifiCorp - Rocky Mountain Power
Account: 357 - UG Conduit

Age	Exposures	Retirements	Retirement Ratio (%)	Survivor Ratio (%)	Cumulative Survivors
45.5	47,054	0	0.0000	100.0000	0.9507
46.5	46,066	0	0.0000	100.0000	0.9507
47.5	46,066	0	0.0000	100.0000	0.9507
48.5	46,066	0	0.0000	100.0000	0.9507
49.5	46,066	0	0.0000	100.0000	0.9507
50.5	46,066	0	0.0000	100.0000	0.9507
51.5	44,934	0	0.0000	100.0000	0.9507
52.5	44,934	0	0.0000	100.0000	0.9507
53.5	0	0	0.0000	100.0000	0.9507
54.5	0	0	0.0000	100.0000	0.9507
55.5	0	0	0.0000	100.0000	0.9507
56.5	0	0	0.0000	100.0000	0.9507

Observed Life Table Results
PacifiCorp - Rocky Mountain Power
Account: 357 - UG Conduit

Age	Exposures	Retirements	Retirement Ratio (%)	Survivor Ratio (%)	Cumulative Survivors
BAND		1967 - 2006			
0	3,239,993	0	0.0000	100.0000	1.0000
0.5	2,312,109	0	0.0000	100.0000	1.0000
1.5	2,310,111	817	0.0354	99.9646	1.0000
2.5	2,319,655	0	0.0000	100.0000	0.9996
3.5	2,319,025	0	0.0000	100.0000	0.9996
4.5	1,969,402	0	0.0000	100.0000	0.9996
5.5	1,969,402	0	0.0000	100.0000	0.9996
6.5	1,970,390	0	0.0000	100.0000	0.9996
7.5	1,964,936	0	0.0000	100.0000	0.9996
8.5	1,964,936	0	0.0000	100.0000	0.9996
9.5	126,273	0	0.0000	100.0000	0.9996
10.5	126,273	0	0.0000	100.0000	0.9996
11.5	127,404	0	0.0000	100.0000	0.9996
12.5	127,404	0	0.0000	100.0000	0.9996
13.5	172,339	1,815	1.0530	98.9470	0.9996
14.5	170,524	0	0.0000	100.0000	0.9891
15.5	170,524	0	0.0000	100.0000	0.9891
16.5	169,117	0	0.0000	100.0000	0.9891
17.5	176,023	6,906	3.9232	96.0768	0.9891
18.5	169,117	0	0.0000	100.0000	0.9503
19.5	169,117	0	0.0000	100.0000	0.9503
20.5	169,117	0	0.0000	100.0000	0.9503
21.5	169,117	0	0.0000	100.0000	0.9503
22.5	169,117	0	0.0000	100.0000	0.9503
23.5	169,117	0	0.0000	100.0000	0.9503
24.5	169,117	0	0.0000	100.0000	0.9503
25.5	100,228	0	0.0000	100.0000	0.9503
26.5	100,228	0	0.0000	100.0000	0.9503
27.5	100,228	0	0.0000	100.0000	0.9503
28.5	100,228	0	0.0000	100.0000	0.9503
29.5	83,902	0	0.0000	100.0000	0.9503
30.5	83,902	0	0.0000	100.0000	0.9503
31.5	83,902	0	0.0000	100.0000	0.9503
32.5	83,902	0	0.0000	100.0000	0.9503
33.5	81,696	0	0.0000	100.0000	0.9503
34.5	81,696	0	0.0000	100.0000	0.9503
35.5	81,696	0	0.0000	100.0000	0.9503
36.5	81,696	0	0.0000	100.0000	0.9503
37.5	81,696	0	0.0000	100.0000	0.9503
38.5	75,325	0	0.0000	100.0000	0.9503
39.5	57,415	0	0.0000	100.0000	0.9503
40.5	57,415	0	0.0000	100.0000	0.9503
41.5	57,415	0	0.0000	100.0000	0.9503
42.5	47,054	0	0.0000	100.0000	0.9503
43.5	47,054	0	0.0000	100.0000	0.9503
44.5	47,054	0	0.0000	100.0000	0.9503

Observed Life Table Results
PacifiCorp - Rocky Mountain Power
Account: 357 - UG Conduit

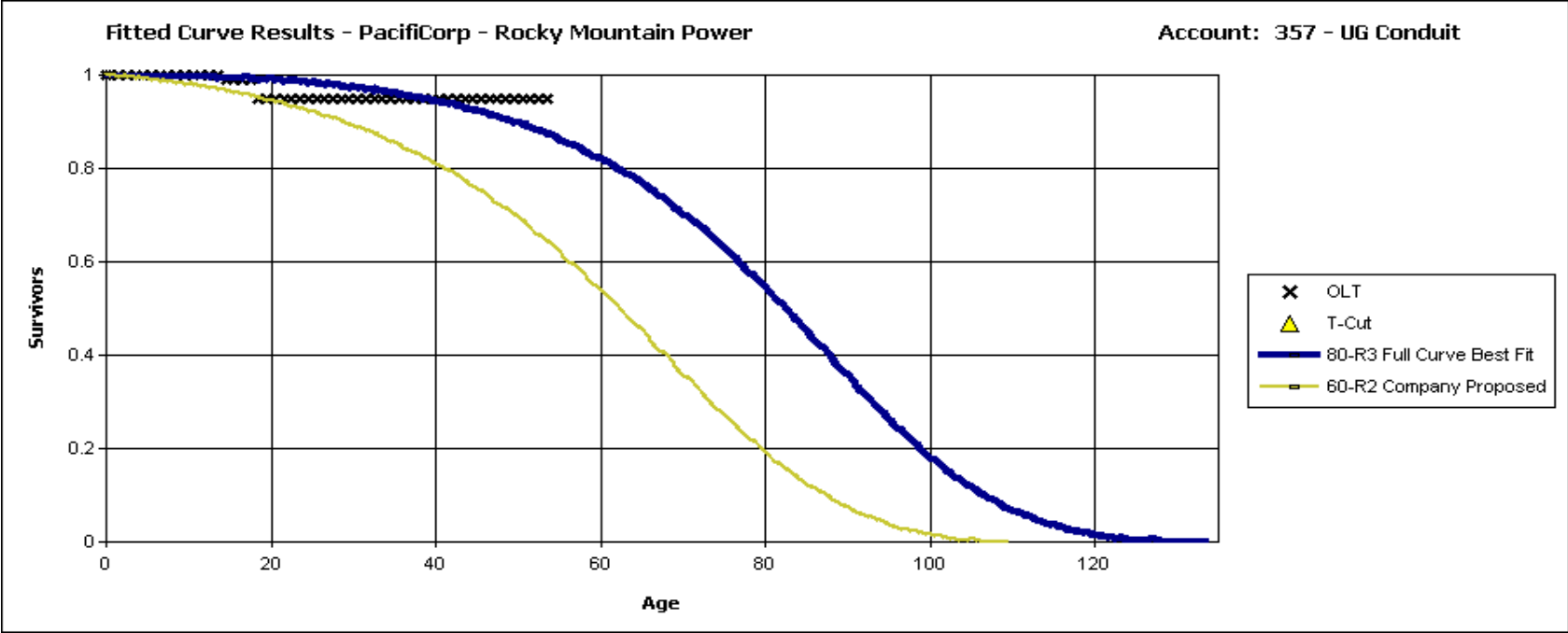
Age	Exposures	Retirements	Retirement Ratio (%)	Survivor Ratio (%)	Cumulative Survivors
45.5	47,054	0	0.0000	100.0000	0.9503
46.5	46,066	0	0.0000	100.0000	0.9503
47.5	46,066	0	0.0000	100.0000	0.9503
48.5	46,066	0	0.0000	100.0000	0.9503
49.5	46,066	0	0.0000	100.0000	0.9503
50.5	46,066	0	0.0000	100.0000	0.9503
51.5	44,934	0	0.0000	100.0000	0.9503
52.5	44,934	0	0.0000	100.0000	0.9503
53.5	0	0	0.0000	100.0000	0.9503

Best Fit Curve Results
PacifiCorp - Rocky Mountain Power
Account: 357 - UG Conduit

Curve	Life	Sum of Squared Differences
BAND	1967 - 2006	
R3	80.0	431.115
R4	77.0	444.061
S3	80.0	529.567
L4	76.0	550.357
L3	80.0	594.553
R5	66.0	649.836
S4	70.0	653.150
L5	68.0	672.900
S5	64.0	738.309
S2	80.0	752.111
S6	60.0	797.727
R2.5	80.0	823.312
SQ	54.0	893.434
S1.5	80.0	1,242.296
R2	80.0	1,651.811
S1	80.0	2,160.216
L2	80.0	2,223.986
R1.5	80.0	3,168.527
S0.5	80.0	3,552.670
L1.5	80.0	3,996.532
R1	80.0	5,345.208
S0	80.0	5,543.052
L1	80.0	6,647.535
R0.5	80.0	8,822.214
S-0.5	80.0	8,839.049
L0.5	80.0	9,575.303
O1	80.0	13,254.601
L0	80.0	13,338.714
O2	80.0	17,652.476
O3	80.0	36,460.406
O4	80.0	60,995.736

Analytical Parameters

OLT Placement Band: 1949 - 2006
OLT Experience Band: 1967 - 2006
Minimum Life Parameter: 6
Maximum Life Parameter: 80
Life Increment Parameter: 1
Max Age (T-Cut): 55.0



Analytical Parameters

OLT Placement Band: 1949 - 2006
OLT Experience Band: 1967 - 2006
Minimum Life Parameter: 6
Maximum Life Parameter: 80
Life Increment Parameter: 1
Max Age (T-Cut): 55.0

PacifiCorp - Rocky Mountain Power
 Electric Plant In Service
 Geometric Mean Turnover Analysis

Division of Public Utilities
 Charles W. King
 Docket No. 07-035-13
 Exhibit DPU-CWK 2.2(b) (357)

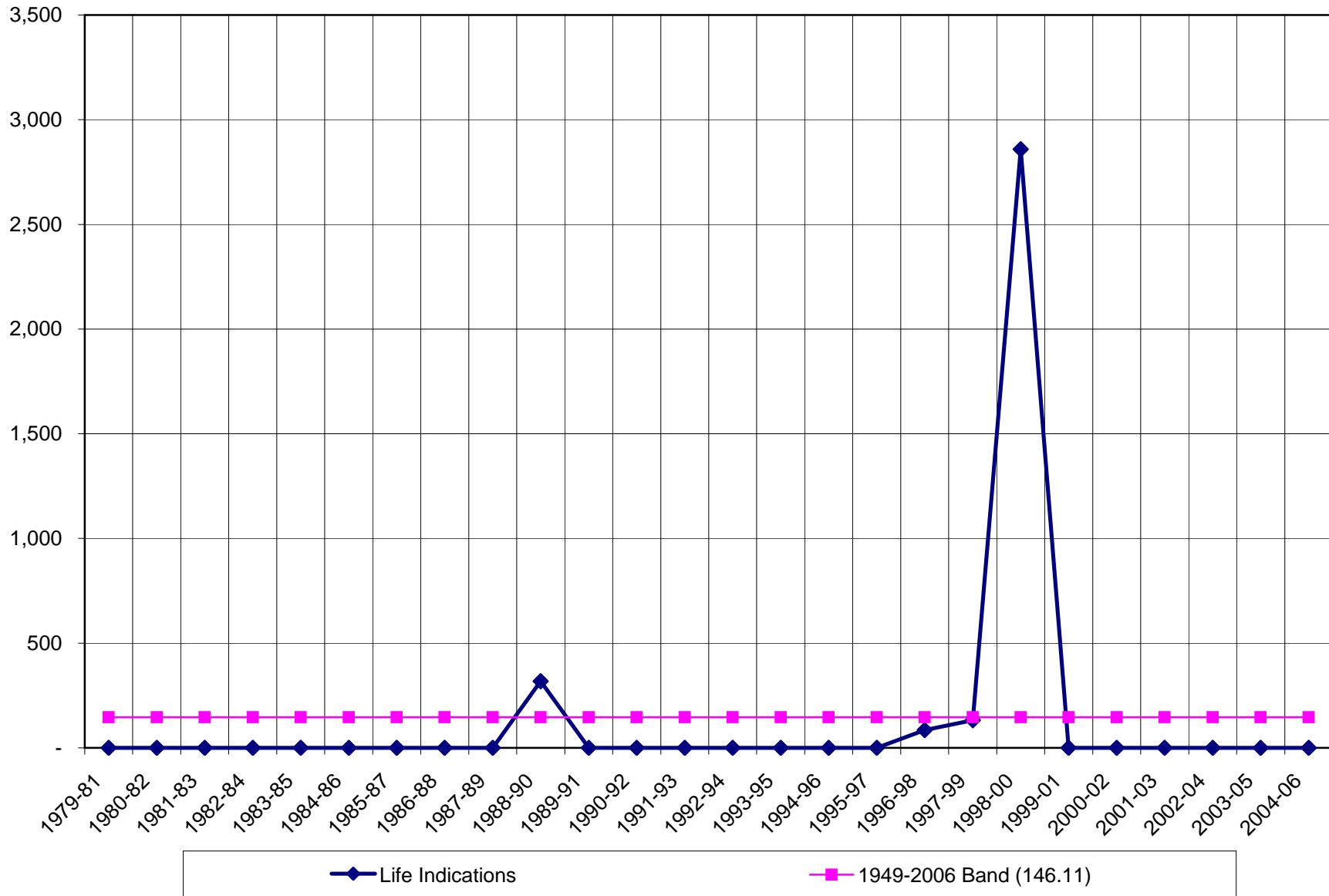
Account 357 - UG Conduit

3 Year Band

Year	BOY Plant Balance a	Avg. Plant Balance b=(a+(a+1))/2	Single Year Additions c	Single Year Retirements d	Addition Ratio e = c/b	Retirement Ratio f = d/b	Geometric Mean Life Estimate g = 1/sqrt(e*f)	3 Year Band h	Avg. Plant Balance i	Additions j	Retirements k	Addition Ratio l = j/i	Retirement Ratio m = k/i	Geometric Mean Life Estimate n = 1/sqrt(l*m)
1949	-	3,453	6,906	-	2.00000	-	-	-	-	-	-	-	-	-
1950	6,906	6,906	-	-	-	-	-	-	-	-	-	-	-	-
1951	6,906	6,906	-	-	-	-	-	1949-51	17,264	6,906	-	0.40000	-	-
1952	6,906	6,906	-	-	-	-	-	1950-52	20,717	-	-	-	-	-
1953	6,906	29,373	44,934	-	1.52979	-	-	1951-53	43,184	44,934	-	1.04053	-	-
1954	51,840	51,840	-	-	-	-	-	1952-54	88,119	44,934	-	0.50993	-	-
1955	51,840	52,406	1,132	-	0.02159	-	-	1953-55	133,619	46,066	-	0.34476	-	-
1956	52,972	52,972	-	-	-	-	-	1954-56	157,218	1,132	-	0.00720	-	-
1957	52,972	52,972	-	-	-	-	-	1955-57	158,349	1,132	-	0.00715	-	-
1958	52,972	52,972	-	-	-	-	-	1956-58	158,915	-	-	-	-	-
1959	52,972	52,972	-	-	-	-	-	1957-59	158,915	-	-	-	-	-
1960	52,972	53,466	988	-	0.01848	-	-	1958-60	159,409	988	-	0.00620	-	-
1961	53,960	53,960	-	-	-	-	-	1959-61	160,397	988	-	0.00616	-	-
1962	53,960	53,960	-	-	-	-	-	1960-62	161,386	988	-	0.00612	-	-
1963	53,960	53,960	-	-	-	-	-	1961-63	161,880	-	-	-	-	-
1964	53,960	59,141	10,361	-	0.17520	-	-	1962-64	167,060	10,361	-	0.06202	-	-
1965	64,321	64,321	-	-	-	-	-	1963-65	177,422	10,361	-	0.05840	-	-
1966	64,321	64,321	-	-	-	-	-	1964-66	187,783	10,361	-	0.05518	-	-
1967	64,321	69,823	17,909	6,906	0.25649	0.09890	6.28	1965-67	198,465	17,909	6,906	0.09024	0.03480	17.85
1968	75,325	78,510	6,371	-	0.08115	-	-	1966-68	212,654	24,280	6,906	0.11418	0.03247	16.42
1969	81,696	81,696	-	-	-	-	-	1967-69	230,029	24,280	6,906	0.10555	0.03002	17.76
1970	81,696	81,696	-	-	-	-	-	1968-70	241,901	6,371	-	0.02634	-	-
1971	81,696	81,696	-	-	-	-	-	1969-71	245,087	-	-	-	-	-
1972	81,696	81,696	-	-	-	-	-	1970-72	245,087	-	-	-	-	-
1973	81,696	82,799	2,207	-	0.02665	-	-	1971-73	246,190	2,207	-	0.00896	-	-
1974	83,902	84,809	1,815	-	0.02140	-	-	1972-74	249,304	4,021	-	0.01613	-	-
1975	85,717	85,717	-	-	-	-	-	1973-75	253,325	4,021	-	0.01587	-	-
1976	85,717	85,717	-	-	-	-	-	1974-76	256,243	1,815	-	0.00708	-	-
1977	85,717	93,880	16,326	-	0.17390	-	-	1975-77	265,313	16,326	-	0.06153	-	-
1978	102,043	102,043	-	-	-	-	-	1976-78	281,639	16,326	-	0.05797	-	-
1979	102,043	102,043	-	-	-	-	-	1977-79	297,965	16,326	-	0.05479	-	-
1980	102,043	102,043	-	-	-	-	-	1978-80	306,128	-	-	-	-	-
1981	102,043	136,487	68,889	-	0.50473	-	-	1979-81	340,573	68,889	-	0.20227	-	-
1982	170,932	170,932	-	-	-	-	-	1980-82	409,462	68,889	-	0.16824	-	-
1983	170,932	170,932	-	-	-	-	-	1981-83	478,352	68,889	-	0.14401	-	-
1984	170,932	170,932	-	-	-	-	-	1982-84	512,796	-	-	-	-	-
1985	170,932	170,932	-	-	-	-	-	1983-85	512,796	-	-	-	-	-
1986	170,932	170,932	-	-	-	-	-	1984-86	512,796	-	-	-	-	-
1987	170,932	170,932	-	-	-	-	-	1985-87	512,796	-	-	-	-	-
1988	170,932	170,025	-	1,815	-	0.01067	-	1986-88	511,889	-	1,815	-	0.00355	-
1989	169,117	169,117	-	-	-	-	-	1987-89	510,074	-	1,815	-	0.00356	-
1990	169,117	169,821	1,407	-	0.00828	-	-	1988-90	508,963	1,407	1,815	0.00276	0.00357	318.58
1991	170,524	170,524	-	-	-	-	-	1989-91	509,462	1,407	-	0.00276	-	-
1992	170,524	170,524	-	-	-	-	-	1990-92	510,869	1,407	-	0.00275	-	-
1993	170,524	170,524	-	-	-	-	-	1991-93	511,572	-	-	-	-	-
1994	170,524	170,524	-	-	-	-	-	1992-94	511,572	-	-	-	-	-
1995	170,524	170,524	-	-	-	-	-	1993-95	511,572	-	-	-	-	-
1996	170,524	170,933	817	-	0.00478	-	-	1994-96	511,980	817	-	0.00160	-	-
1997	171,341	1,090,673	1,838,663	-	1.68581	-	-	1995-97	1,432,129	1,839,480	-	1.28444	-	-
1998	2,010,004	2,009,596	-	817	-	0.00041	-	1996-98	3,271,201	1,839,480	817	0.56233	0.00025	84.37
1999	2,009,187	2,011,914	5,455	-	0.00271	-	-	1997-99	5,112,183	1,844,118	817	0.36073	0.00016	131.68
2000	2,014,642	2,014,642	-	-	-	-	-	1998-00	6,036,152	5,455	817	0.00090	0.00014	2,858.84
2001	2,014,642	2,014,642	-	-	-	-	-	1999-01	6,041,198	5,455	-	0.00090	-	-
2002	2,014,642	2,189,453	349,623	-	0.15968	-	-	2000-02	6,218,737	349,623	-	0.05622	-	-
2003	2,364,264	2,364,579	630	-	0.00027	-	-	2001-03	6,568,674	350,253	-	0.05332	-	-
2004	2,364,894	2,364,894	-	-	-	-	-	2002-04	6,918,927	350,253	-	0.05062	-	-
2005	2,364,894	2,365,894	1,999	-	0.00084	-	-	2003-05	7,095,367	2,629	-	0.00037	-	-
2006	2,366,893	2,830,835	927,883	-	0.32778	-	-	2004-06	7,561,623	929,882	-	0.12297	-	-
1949-2006	24,291,298	25,938,686	3,304,314	9,538	0.12739	0.00037	146.11							

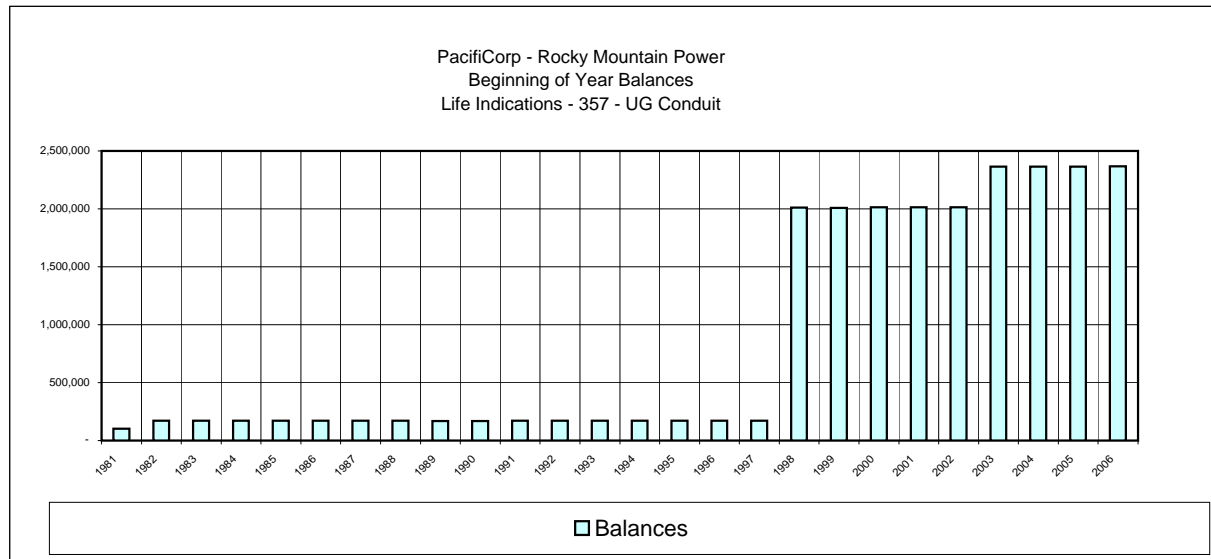
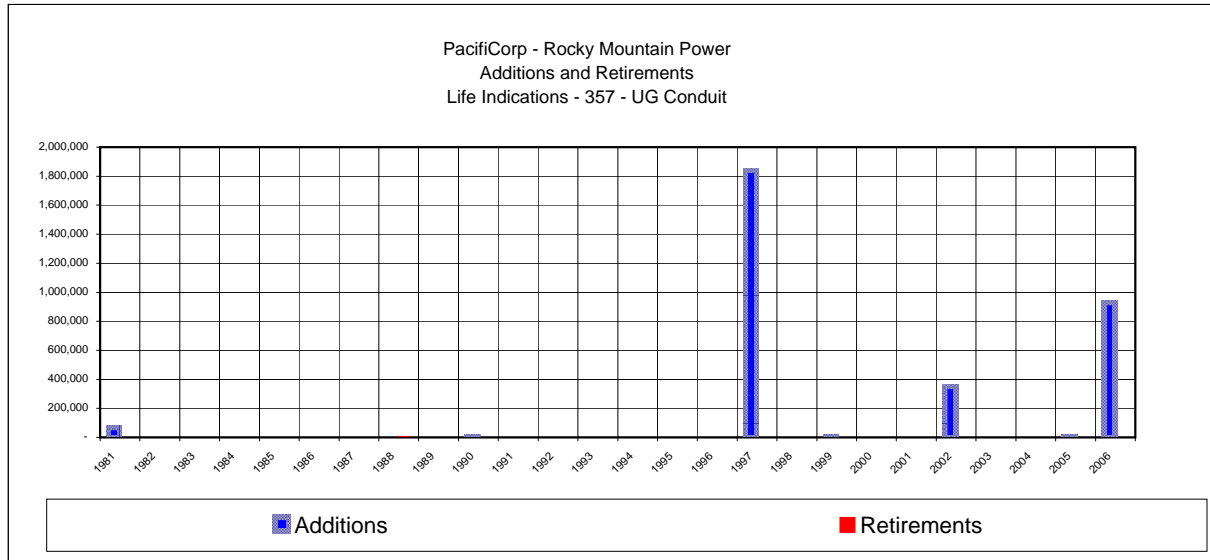
Data Source:

PacifiCorp - Rocky Mountain Power
Geometric Mean 3 Year Rolling Band Analysis
Life Indications - 357 - UG Conduit



**PacifiCorp - Rocky Mountain Power
 Electric Plant In Service
 Additions, Retirements and Balances**

Account 357 - UG Conduit



PACIFICORP
 Depreciation Study as of March 31, 2006

Function TRANSMISSION

Account 357 - UNDERGROUND CONDUIT

Depreciable Balance \$3,294,776

Depreciable Reserve \$631,713

	PRIOR STUDY	EXISTING	CURRENT STUDY
Average Service Life (Yrs.)	<u>60.0</u>	<u>60.0</u>	<u>60.0</u>
Iowa Curve	<u>R2</u>	<u>R2</u>	<u>R2</u>
Remaining Life (Yrs.)	<u>54.20</u>	<u>54.20</u>	<u>53.23</u>
Salvage (%)	<u>5</u>	<u>5</u>	<u>5</u>
Cost of Removal (%)	<u>95</u>	<u>95</u>	<u>75</u>
Net Salvage (%)	<u>(90)</u>	<u>(90)</u>	<u>(70)</u>
Rate (%)	<u>3.16</u>	<u>3.15</u>	<u>2.83</u>

Account Content: