

Rocky Mountain Power
Exhibit RMP___(HEL-1)
Docket No. 07-035-13
Witness: Henry E. Lay

BEFORE THE PUBLIC SERVICE COMMISSION
OF THE STATE OF UTAH

ROCKY MOUNTAIN POWER

Exhibit Accompanying Direct Testimony of Henry E. Lay

August 2007

PACIFICORP
 Depreciation Rate Comparison - Plant Balances as of December, 2006

Description	AF	Plant-in-Service	Depreciation Rate		Total Company Depreciation			UT
			EXISTING	PROPOSED	EXISTING	PROPOSED	DIFFERENCE	
Production Plant								
Steam Production	SG	4,313,629,716	3.14%	1.66%	138,015,961	88,863,027	(49,152,933)	(19,811,820)
Steam Production - Cholla	SSGCH	373,706,197	2.40%	1.42%	8,979,019	5,314,022	(3,664,997)	(1,453,705)
Steam Production - Water Rights		39,699,560						
Hydro Production	SG	507,940,786	2.42%	2.82%	12,314,551	14,347,241	2,032,691	819,306
Other Production	SG	709,465,518	3.42%	3.56%	23,769,649	24,849,126	1,079,477	435,099
Other Production - Gadsby Peakers	SSGCT	77,890,366	4.06%	4.10%	3,162,349	3,190,555	28,206	12,024
Other Production - Water Rights		17,419,459						
Total Production Plant		6,039,751,602						
Total Production Plant - Depreciable		5,982,632,583	3.08%	2.26%	186,241,528	136,563,972	(49,677,556)	(19,999,995)
Transmission Plant								
	SG	2,652,005,379	2.12%	2.15%	56,313,992	56,981,736	667,744	269,144
Distribution Plant								
Distribution	CA	189,247,340	2.99%	3.80%	5,658,122	7,182,106	1,523,984	-
Distribution	OR	1,484,738,167	2.89%	3.45%	42,855,111	51,177,698	8,322,587	-
Distribution	WA	348,051,140	2.97%	3.24%	10,344,646	11,273,026	928,380	-
Distribution	WY	448,005,125	2.80%	3.08%	12,564,145	13,798,530	1,234,386	(75)
Distribution	UT	1,904,102,727	2.55%	3.17%	48,603,233	60,420,715	11,817,482	44
Distribution	ID	228,782,258	2.73%	2.78%	6,248,403	6,359,143	110,740	-
Total Distribution		4,602,926,757	2.74%	3.26%	126,273,661	150,211,219	23,937,558	11,817,482
General Plant - Vehicles *								
General Plant - Vehicles	CA	546,334	6.31%	7.89%	34,474	43,109	8,636	-
General Plant - Vehicles	SG	160,469	6.31%	7.89%	10,126	12,662	2,536	1,022
General Plant - Vehicles	ID	1,702,914	6.69%	6.66%	113,925	113,400	(525)	-
General Plant - Vehicles	SG	601,792	6.69%	6.66%	40,260	40,074	(186)	(75)
General Plant - Vehicles	CN	19,078	7.12%	7.63%	1,358	1,455	96	44
General Plant - Vehicles	OR	8,158,700	7.12%	7.63%	580,899	622,111	41,212	-
General Plant - Vehicles	SG	573,856	7.12%	7.63%	40,859	43,757	2,899	1,168
General Plant - Vehicles	SO	657,032	7.12%	7.63%	46,781	50,100	3,319	1,346
General Plant - Vehicles	SG	191,148	6.71%	6.42%	12,826	12,264	(562)	(226)
General Plant - Vehicles	SSGCH	243,769	6.71%	6.42%	16,357	15,640	(716)	(284)
General Plant - Vehicles	SE	515,618	6.69%	7.17%	34,495	36,970	2,475	993
General Plant - Vehicles	SG	2,925,636	6.69%	7.17%	195,725	209,769	14,044	5,661
General Plant - Vehicles	SO	2,235,460	6.69%	7.17%	149,552	160,283	10,731	4,353
General Plant - Vehicles	SSGCT	40,163	6.69%	7.17%	2,687	2,880	193	82
General Plant - Vehicles	UT	12,885,342	6.69%	7.17%	862,029	923,883	61,854	61,854
General Plant - Vehicles	SG	646,698	7.11%	7.91%	45,980	51,131	5,151	2,076
General Plant - Vehicles	WA	1,690,038	7.11%	7.91%	120,162	133,623	13,461	-
General Plant - Vehicles	SG	1,795,891	5.89%	7.34%	105,778	131,853	26,075	10,510
General Plant - Vehicles	SO	15,851	5.89%	7.34%	934	1,164	230	93
General Plant - Vehicles	WY	2,974,766	5.89%	7.34%	175,214	218,405	43,192	-
General Plant - Vehicles	SG	3,627,673	3.60%	3.59%	130,596	130,206	(390)	(158)
General Plant - Vehicles	CA	746,605,98	5.04%	5.63%	37,629	42,014	4,385	-
General Plant - Vehicles	SG	57,885,36	5.04%	5.63%	2,917	3,257	340	137
General Plant - Vehicles	ID	2,389,544,33	5.64%	5.22%	134,770	124,832	(9,938)	-
General Plant - Vehicles	SG	357,556,86	5.64%	5.22%	20,166	18,679	(1,487)	(599)
General Plant - Vehicles	OR	9,170,931,72	6.65%	5.05%	609,867	463,233	(146,634)	-
General Plant - Vehicles	SG	497,491,17	6.65%	5.05%	33,083	25,129	(7,954)	(3,206)
General Plant - Vehicles	SO	104,190,51	6.65%	5.05%	6,929	5,263	(1,666)	(676)
General Plant - Vehicles	SG	230,588,37	5.64%	2.96%	13,005	6,834	(6,172)	(2,488)
General Plant - Vehicles	SSGCH	54,683,46	5.64%	2.96%	3,084	1,621	(1,464)	(581)
General Plant - Vehicles	SE	176,171,79	5.64%	5.46%	9,936	9,624	(312)	(125)
General Plant - Vehicles	SG	3,750,480,56	5.64%	5.46%	211,527	204,880	(6,648)	(2,679)
General Plant - Vehicles	SO	1,404,734,49	5.64%	5.46%	79,227	76,737	(2,490)	(1,010)

Source: Factors from March
 2006 Semi-Annual Report -
 Beginning/Ending Average

Allocation Factor Table	
CA	0.0000%
CN	45.4530%
ID	0.0000%
OR	0.0000%
SE	40.0993%
SG	40.0727%
SO	40.5607%
SSGCH	39.6646%
SSGCT	42.6292%
UT	100.0000%
WA	0.0000%
WY	0.0000%

PACIFICORP
 Depreciation Rate Comparison - Plant Balances as of December, 2006

Description	AF	Plant-in-Service	Depreciation Rate		Total Company Depreciation			UT
			EXISTING	PROPOSED	EXISTING	PROPOSED	DIFFERENCE	
General Plant - Vehicles	UT	14,388,677.85	5.64%	5.46%	811,521	786,018	(25,503)	(25,503)
General Plant - Vehicles	SG	523,028.23	7.34%	6.66%	38,390	34,811	(3,580)	(1,443)
General Plant - Vehicles	WA	2,460,463.55	7.34%	6.66%	180,598	163,758	(16,840)	-
General Plant - Vehicles	SG	1,360,666.39	4.67%	6.80%	63,543	92,506	28,963	11,674
General Plant - Vehicles	WY	3,441,467.08	4.67%	6.80%	160,717	233,970	73,254	-
General Plant - Vehicles	CA	277,150.97	2.30%	2.69%	6,374	7,448	1,073	-
General Plant - Vehicles	CA	4,975.76	2.30%	2.69%	114	134	19	8
General Plant - Vehicles	SG	42,132.09	2.51%	2.50%	1,058	1,055	(3)	(1)
General Plant - Vehicles	ID	794,271.90	2.51%	2.50%	19,936	19,887	(49)	-
General Plant - Vehicles	OR	2,482,143.44	2.19%	2.45%	54,359	60,873	6,514	-
General Plant - Vehicles	OR	167,559.25	2.19%	2.45%	3,670	4,109	440	177
General Plant - Vehicles	SO	3,525.00	2.19%	2.45%	77	86	9	4
General Plant - Vehicles	SE	50,885.86	2.51%	2.59%	1,277	1,319	42	17
General Plant - Vehicles	SG	1,243,979.94	2.51%	2.59%	31,224	32,251	1,028	414
General Plant - Vehicles	SO	1,413,183.28	2.51%	2.59%	35,471	36,638	1,167	473
General Plant - Vehicles	SSGCT	4,031,989.11	2.51%	2.59%	485	501	16	7
General Plant - Vehicles	UT	19,313.32	2.51%	2.59%	101,203	104,533	3,330	3,330
General Plant - Vehicles	SG	39,302.46	2.87%	2.65%	1,128	1,040	(88)	(35)
General Plant - Vehicles	SG	578,859.33	2.87%	2.65%	16,613	15,319	(1,295)	-
General Plant - Vehicles	WA	173,932.38	3.27%	3.37%	5,688	5,859	171	69
General Plant - Vehicles	WY	1,949,914.30	3.27%	3.37%	63,762	65,680	1,918	-
General Plant - Vehicles	OT	51,384.00	2.51%	2.18%	1,290	1,122	(167)	(66)
General Plant - Vehicles	CA	1,034,237	9.52%	10.34%	61,227	106,925	45,698	-
General Plant - Vehicles	SG	157,360	9.55%	9.15%	15,028	14,405	(623)	-
General Plant - Vehicles	ID	1,322,100	9.55%	9.15%	126,261	121,027	(5,233)	(251)
General Plant - Vehicles	OR	5,501,554	7.22%	9.71%	397,212	534,023	136,811	-
General Plant - Vehicles	SO	75,269	9.55%	10.35%	7,188	7,789	601	244
General Plant - Vehicles	UT	3,218,384	9.55%	10.35%	307,356	333,048	25,692	25,692
General Plant - Vehicles	WA	78,184	8.93%	9.69%	6,982	7,578	596	240
General Plant - Vehicles	WA	1,619,168	8.93%	9.69%	144,592	156,929	12,337	-
General Plant - Vehicles	SG	83,897	7.82%	10.37%	6,561	8,703	2,142	863
General Plant - Vehicles	WY	2,323,366	7.82%	10.37%	181,687	241,013	59,325	-
General Plant - Vehicles	CA	2,683,072	3.42%	5.60%	91,761	150,371	58,610	-
General Plant - Vehicles	ID	5,259,976	5.81%	3.87%	305,605	203,643	(101,961)	-
General Plant - Vehicles	SG	1,108,688	5.81%	3.87%	64,415	42,924	(21,491)	(8,662)
General Plant - Vehicles	OR	20,650,824	4.88%	5.39%	1,007,760	1,113,339	105,579	-
General Plant - Vehicles	SG	1,754,665	4.88%	5.39%	85,628	94,598	8,971	3,616
General Plant - Vehicles	OR	147,956	4.88%	5.39%	7,220	7,977	756	307
General Plant - Vehicles	SG	1,249,389	5.81%	2.71%	72,590	33,842	(38,747)	(15,618)
General Plant - Vehicles	OT	724,648	5.81%	2.71%	42,102	19,628	(22,474)	(8,914)
General Plant - Vehicles	SE	73,823	5.81%	6.89%	4,289	5,090	801	321
General Plant - Vehicles	UT	12,448,540	5.81%	6.89%	723,260	858,259	134,999	54,413
General Plant - Vehicles	SO	1,645,834	5.81%	6.89%	95,623	113,471	17,848	7,239
General Plant - Vehicles	UT	29,897,495	5.81%	6.89%	1,737,044	2,061,270	324,226	324,226
General Plant - Vehicles	SG	471,083	7.16%	6.81%	33,730	32,066	(1,663)	(670)
General Plant - Vehicles	WA	4,934,725	7.16%	6.81%	353,326	335,905	(17,422)	-
General Plant - Vehicles	SG	13,827,018	3.93%	5.19%	543,402	717,923	174,522	70,344
General Plant - Vehicles	WY	9,887,251	3.93%	5.19%	388,569	513,364	124,795	-
Total General Plant - Vehicles*		218,826,406	5.62%	6.14%	12,292,072	13,440,871	1,148,800	519,746
General Plant - All Other								
General Plant - All Other	ID	4,868	2.36%	2.01%	115	98	(17)	-
General Plant - All Other	SG	1,228	2.36%	2.36%	29	29	0	0
General Plant - All Other	UT	34,071	2.36%	2.36%	804	805	1	1
General Plant - All Other	WY	23,404	2.36%	2.01%	552	469	(83)	-

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Description	AF	Plant-in-Service	Depreciation Rate		Total Company Depreciation			UT
			EXISTING	PROPOSED	EXISTING	PROPOSED	DIFFERENCE	
General Plant - All Other	390 CA	1,408,911	2.22%	2.38%	31,278	33,508	2,230	-
General Plant - All Other	390 CA	2,749	2.22%	2.38%	61	65	4	2
General Plant - All Other	390 ID	858,185	2.43%	2.12%	20,854	18,160	(2,694)	(1,086)
General Plant - All Other	390 ID	9,421,521	2.43%	2.12%	228,943	199,366	(29,577)	-
General Plant - All Other	390 OR	9,807	2.32%	2.21%	228	217	(11)	(5)
General Plant - All Other	390 OR	19,390,052	2.32%	2.21%	449,849	429,076	(20,774)	-
General Plant - All Other	390 OR	1,798,855	2.32%	2.21%	41,733	39,806	(1,927)	(777)
General Plant - All Other	390 OR	35,791,058	2.32%	2.21%	830,353	792,007	(38,345)	(15,553)
General Plant - All Other	390 OT	374,036	2.34%	2.06%	8,752	7,720	(1,032)	(419)
General Plant - All Other	390 UT	7,583,242	2.43%	2.32%	184,273	176,113	(8,160)	(3,709)
General Plant - All Other	390 UT	1,905,265	2.43%	2.32%	46,298	44,248	(2,050)	(826)
General Plant - All Other	390 UT	37,745,581	2.43%	2.32%	917,218	876,602	(40,615)	(16,474)
General Plant - All Other	390 UT	35,065,708	2.43%	2.32%	852,097	814,365	(37,732)	(37,732)
General Plant - All Other	390 WA	65,829,15	3.80%	3.80%	2,502	2,500	(1)	(1)
General Plant - All Other	390 WA	10,786,963.94	3.80%	3.80%	409,905	409,681	(224)	-
General Plant - All Other	390 WY	544,734	2.58%	3.03%	14,054	16,500	2,446	986
General Plant - All Other	390 WY	5,574,121	2.58%	3.03%	143,812	168,843	25,031	-
General Plant - All Other	391.1 OR	4,039,625	26.85%	20.42%	1,084,639	825,010	(259,630)	(105,308)
General Plant - All Other	397 CA	2,803,091	4.15%	4.15%	116,328	116,399	71	-
General Plant - All Other	397 CA	1,551,086	4.15%	4.15%	64,370	64,409	39	16
General Plant - All Other	397 ID	5,437,948	4.75%	3.79%	258,303	206,268	(52,035)	(20,973)
General Plant - All Other	397 ID	6,197,707	4.75%	3.79%	294,391	235,086	(59,305)	-
General Plant - All Other	397 OR	3,376,740	5.44%	4.06%	183,695	136,961	(46,734)	(21,242)
General Plant - All Other	397 OR	35,872,536	5.44%	4.06%	1,951,466	1,454,992	(496,474)	-
General Plant - All Other	397 OR	16,720,190	5.44%	4.06%	909,578	678,172	(231,407)	(93,272)
General Plant - All Other	397 OR	28,074,167	5.44%	4.06%	1,527,235	1,138,690	(388,545)	(157,597)
General Plant - All Other	397 UT	1,190,707	4.75%	4.11%	56,559	48,980	(7,578)	(3,445)
General Plant - All Other	397 UT	103,265	4.75%	4.11%	4,905	4,248	(657)	(264)
General Plant - All Other	397 UT	29,401,712	4.75%	4.11%	1,396,581	1,209,454	(187,128)	(75,425)
General Plant - All Other	397 UT	16,061,013	4.75%	4.11%	762,898	660,678	(102,221)	(41,461)
General Plant - All Other	397 UT	14,157	4.75%	4.11%	672	582	(90)	(38)
General Plant - All Other	397 UT	27,813,566	4.75%	4.11%	1,321,144	1,144,125	(177,020)	(177,020)
General Plant - All Other	397 WA	3,444,922	5.30%	5.24%	182,581	180,567	(2,014)	(812)
General Plant - All Other	397 WA	9,345,241	5.30%	5.24%	495,298	489,835	(5,463)	-
General Plant - All Other	397 WY	13,597,450	4.86%	5.40%	660,836	734,716	73,880	29,778
General Plant - All Other	397 WY	180,662	4.86%	5.40%	8,780	9,762	982	398
General Plant - All Other	397 WY	18,487,587	4.86%	5.40%	898,497	998,946	100,450	-
General Plant - All Other	397 OT	4,026,752	4.31%	3.18%	173,553	128,095	(45,458)	(18,323)
General Plant - All Other	397 OT	854,308	4.31%	3.18%	36,821	27,176	(9,644)	(3,825)
General Plant - All Other	397 OT	6,488	4.31%	3.18%	280	206	(73)	(30)
Total General Plant - All Other		396,991,106	4.17%	3.66%	16,573,118	14,523,535	(2,049,584)	(764,433)
Total General Plant		615,817,512	4.69%	4.54%	28,865,190	27,964,406	(900,784)	(244,687)
Mining Plant	SE	196,152,876	5.87%	3.52%	11,510,180	6,905,799	(4,604,381)	(1,846,323)
Total Company - Depreciable Plant		14,049,535,107	2.91%	2.69%	409,204,552	378,627,133	(30,577,419)	(10,003,479)
Total Company		14,106,654,126						

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