

PacificCorp - Rocky Mountain Power

366 - UG Conduit

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

Survivor Curve .. IOWA: 80 R1.5

Year (1)	Age (2)	Surviving Investment (3)	BG/VG Average		ASL Weights (6)=(3)/(4)	RL Weights (7)=(6)*(5)
			Service Life (4)	Remaining Life (5)		
2006	0.5	6,048,405	80.00	79.59	75,605	6,017,101
2005	1.5	4,227,092	80.00	78.76	52,839	4,161,751
2004	2.5	5,642,727	80.00	77.94	70,534	5,497,696
2003	3.5	5,160,355	80.00	77.13	64,504	4,975,056
2002	4.5	3,870,600	80.00	76.31	48,382	3,692,241
2001	5.5	6,038,383	80.00	75.50	75,480	5,698,907
2000	6.5	1,663,317	80.00	74.69	20,791	1,553,005
1999	7.5	3,327,400	80.00	73.89	41,592	3,073,246
1998	8.5	8,442,642	80.00	73.09	105,533	7,713,114
1997	9.5	10,627,373	80.00	72.29	132,842	9,602,855
1996	10.5	9,617,244	80.00	71.49	120,216	8,594,360
1995	11.5	5,221,194	80.00	70.70	65,265	4,614,096
1994	12.5	5,516,692	80.00	69.91	68,959	4,820,719
1993	13.5	4,927,499	80.00	69.12	61,594	4,257,332
1992	14.5	4,917,047	80.00	68.33	61,463	4,200,070
1991	15.5	2,710,675	80.00	67.55	33,883	2,288,938
1990	16.5	2,045,362	80.00	66.77	25,567	1,707,226
1989	17.5	1,662,029	80.00	66.00	20,775	1,371,143
1988	18.5	1,464,037	80.00	65.23	18,300	1,193,659
1987	19.5	1,785,304	80.00	64.46	22,316	1,438,418
1986	20.5	2,997,538	80.00	63.69	37,469	2,386,379
1985	21.5	3,168,798	80.00	62.92	39,610	2,492,455
1984	22.5	3,061,974	80.00	62.16	38,275	2,379,305
1983	23.5	2,017,258	80.00	61.41	25,216	1,548,403
1982	24.5	2,536,135	80.00	60.65	31,702	1,922,751
1981	25.5	2,030,530	80.00	59.90	25,382	1,520,343
1980	26.5	1,894,193	80.00	59.15	23,677	1,400,534
1979	27.5	2,902,348	80.00	58.41	36,279	2,118,908
1978	28.5	2,578,153	80.00	57.66	32,227	1,858,303
1977	29.5	2,145,820	80.00	56.92	26,823	1,526,855
1976	30.5	1,477,480	80.00	56.19	18,468	1,037,712
1975	31.5	1,382,968	80.00	55.46	17,287	958,679
1974	32.5	1,352,016	80.00	54.73	16,900	924,909

PacificCorp - Rocky Mountain Power

366 - UG Conduit

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

Survivor Curve .. IOWA: 80 R1.5

<u>Year</u> (1)	<u>Age</u> (2)	<u>Surviving</u> <u>Investment</u> (3)	<u>BG/VG Average</u>		<u>ASL</u> <u>Weights</u> (6)=(3)/(4)	<u>RL</u> <u>Weights</u> (7)=(6)*(5)
			<u>Service</u> <u>Life</u> (4)	<u>Remaining</u> <u>Life</u> (5)		
1973	33.5	807,898	80.00	54.00	10,099	545,355
1972	34.5	1,085,511	80.00	53.28	13,569	722,966
1971	35.5	671,538	80.00	52.56	8,394	441,232
1970	36.5	312,952	80.00	51.85	3,912	202,832
1969	37.5	252,424	80.00	51.14	3,155	161,362
1968	38.5	109,662	80.00	50.43	1,371	69,134
1967	39.5	146,894	80.00	49.73	1,836	91,318
1966	40.5	118,286	80.00	49.04	1,479	72,503
1965	41.5	114,337	80.00	48.34	1,429	69,091
1964	42.5	189,851	80.00	47.65	2,373	113,088
1963	43.5	83,504	80.00	46.97	1,044	49,027
1962	44.5	56,941	80.00	46.29	712	32,947
1961	45.5	32,796	80.00	45.61	410	18,700
1960	46.5	50,740	80.00	44.94	634	28,506
1959	47.5	9,701	80.00	44.28	121	5,369
1958	48.5	33,616	80.00	43.62	420	18,328
1957	49.5	34,448	80.00	42.96	431	18,499
1956	50.5	29,179	80.00	42.31	365	15,432
1955	51.5	64,723	80.00	41.67	809	33,709
1954	52.5	22,375	80.00	41.03	280	11,474
1953	53.5	8,776	80.00	40.39	110	4,431
1952	54.5	11,264	80.00	39.76	141	5,598
1951	55.5	6,211	80.00	39.14	78	3,039
1950	56.5	28,238	80.00	38.52	353	13,596
1949	57.5	6,795	80.00	37.90	85	3,220
1948	58.5	11,072	80.00	37.30	138	5,162
1947	59.5	0	80.00	36.70	0	0
1946	60.5	2,300	80.00	36.10	29	1,038
1945	61.5	97	80.00	35.51	1	43
1944	62.5	671	80.00	34.93	8	293
1943	63.5	693	80.00	34.35	9	298
1942	64.5	78	80.00	33.78	1	33
1941	65.5	104	80.00	33.21	1	43

Division of Public Utilities
Charles W. King
Docket No. 07-035-13
Exhibit DPU-CWK 2.2(c) (366)

PacificCorp - Rocky Mountain Power

366 - UG Conduit

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

Survivor Curve .. IOWA: 80 R1.5

<u>Year</u> (1)	<u>Age</u> (2)	<u>Surviving</u> <u>Investment</u> (3)	<u>BG/VG Average</u>		<u>ASL</u> <u>Weights</u> (6)=(3)/(4)	<u>RL</u> <u>Weights</u> (7)=(6)*(5)
			<u>Service</u> <u>Life</u> (4)	<u>Remaining</u> <u>Life</u> (5)		
1940	66.5	272	80.00	32.65	3	111
1939	67.5	1,029	80.00	32.10	13	413
1938	68.5	1,567	80.00	31.55	20	618
1937	69.5	2,573	80.00	31.01	32	997
1936	70.5	859	80.00	30.47	11	327
1935	71.5	268	80.00	29.94	3	100
1934	72.5	88	80.00	29.42	1	32
1933	73.5	118	80.00	28.91	1	43
1932	74.5	425	80.00	28.40	5	151
1931	75.5	2,856	80.00	27.90	36	996
1930	76.5	5,363	80.00	27.40	67	1,837
1929	77.5	1,782	80.00	26.91	22	600
1928	78.5	2,646	80.00	26.43	33	874
1927	79.5	526	80.00	25.95	7	171
1926	80.5	799	80.00	25.48	10	255
1925	81.5	2,006	80.00	25.02	25	627
1924	82.5	7,021	80.00	24.56	88	2,156
1923	83.5	2,894	80.00	24.11	36	872
1922	84.5	1,677	80.00	23.67	21	496
1921	85.5	995	80.00	23.23	12	289
1920	86.5	388	80.00	22.80	5	110
1919	87.5	941	80.00	22.38	12	263
1918	88.5	375	80.00	21.96	5	103
1917	89.5	2,754	80.00	21.55	34	742
1916	90.5	3,489	80.00	21.14	44	922
1915	91.5	2,805	80.00	20.74	35	727
1914	92.5	0	80.00	20.35	0	0
1913	93.5	0	80.00	19.96	0	0
1912	94.5	65,577	80.00	19.58	820	16,052
		128,876,361			1,610,955	111,335,025

Division of Public Utilities
 Charles W. King
 Docket No. 07-035-13
 Exhibit DPU-CWK 2.2(c) (366)

PacificCorp - Rocky Mountain Power

366 - UG Conduit

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

Survivor Curve .. IOWA: 80 R1.5

<u>Year</u>	<u>Age</u>	<u>Surviving</u> <u>Investment</u>	<u>BG/VG Average</u>		<u>ASL</u> <u>Weights</u>	<u>RL</u> <u>Weights</u>
			<u>Service</u> <u>Life</u>	<u>Remaining</u> <u>Life</u>		
(1)	(2)	(3)	(4)	(5)	(6)=(3)/(4)	(7)=(6)*(5)
AVERAGE SERVICE LIFE						80.00
AVERAGE REMAINING LIFE						69.11

Projection Life Table - 80 - R1.5

Age	Curve Data	BOY Amount Surviving	Amount Retired During Year	Age of Amount Retired	Annual Accruals		ELG Average		VG Average
					For Each Group	For All Groups	Service Life	Remaining Life	
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

Division of Public Utilities
Charles W. King
Docket No. 07-035-13
Exhibit DPU-CWK 2.2(c) (366)

Projection Life Table - 80 - R1.5

Age	Curve Data	BOY Amount Surviving	Amount Retired During Year	Age of Amount Retired	Annual Accruals		ELG Average		VG Average	
					For Each Group	For All Groups	Service Life	Remaining Life	Remaining Life	Remaining Life
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	

Division of Public Utilities
Charles W. King
Docket No. 07-035-13
Exhibit DPU-CWK 2.2(c) (366)

Projection Life Table - 80 - R1.5

Age	Curve Data	BOY Amount Surviving	Amount Retired During Year	Age of Amount Retired	Annual Accruals		ELG Average		VG Average	
					For Each Group	For All Groups	Service Life	Remaining Life	Remaining Life	Remaining Life
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	
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	

Division of Public Utilities
Charles W. King
Docket No. 07-035-13
Exhibit DPU-CWK 2.2(c) (366)

Projection Life Table - 80 - R1.5

Age	Curve Data	BOY Amount Surviving	Amount Retired During Year	Age of Amount Retired	Annual Accruals		ELG Average		VG Average	
					For Each Group	For All Groups	Service Life	Remaining Life	Remaining Life	Remaining Life
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	
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	

Division of Public Utilities
Charles W. King
Docket No. 07-035-13
Exhibit DPU-CWK 2.2(c) (366)

Projection Life Table - 80 - R1.5

Age	Curve Data	BOY Amount Surviving	Amount Retired During Year	Age of Amount Retired	Annual Accruals		ELG Average		VG Average	
					For Each Group	For All Groups	Service Life	Remaining Life	Remaining Life	Remaining Life
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	
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

Division of Public Utilities
 Charles W. King
 Docket No. 07-035-13
 Exhibit DPU-CWK 2.2(c) (366)

SPR Results

RMP - Adj SPR Data

Account: 366 - UG Conduit

Curve	Life	Sum of Squared Differences	Index of of Variation
BAND: 1967 - 2006			
R1.5	83	2.90E+12	5
h 1.5	100	3.25E+12	6
R2	63	3.67E+12	6
h 2	73	3.89E+12	6
L0.5	97	3.93E+12	6
R1	100	4.22E+12	6
S0	79	4.67E+12	7
R2.5	52	4.82E+12	7
S0.5	66	5.54E+12	7
L1	74	5.54E+12	7
h 2.5	55	5.80E+12	8
L1.5	63	6.58E+12	8
S1	54	7.97E+12	9
R3	44	8.52E+12	9
h 3	46	9.39E+12	10
S1.5	49	9.47E+12	10
L2	52	9.83E+12	10
S2	44	1.35E+13	12
h 3.5	41	1.39E+13	12
L3	43	1.56E+13	12
S-0.5	100	1.66E+13	13
R4	37	1.70E+13	13
S3	38	2.03E+13	14
L4	37	2.17E+13	15
L0	100	2.42E+13	15
S4	35	2.69E+13	16
R5	34	2.73E+13	16
L5	35	2.90E+13	17
S5	33	3.18E+13	18
S6	33	3.38E+13	18
SQ	32	3.55E+13	19
R0.5	100	4.56E+13	21
h 1	100	4.78E+13	22
O1	100	1.44E+14	38
h .5	100	1.61E+14	40
O2	100	2.29E+14	48
O3	100	7.83E+14	88
O4	100	1.85E+15	135

Minimum Equipment Life Expectancy: 6

Maximum Equipment Life Expectancy: 100

Life Expectancy Increment: 1

Begin Year: 1967

End Year: 2006
Year Fit Increment: 0

Plant Balances

Year	Balance	Year	Balance	Year	Balance	Year	Balance
2006	138,284,289	2005	132,253,883	2004	128,092,379	2003	122,344,898
2002	117,122,960	2001	113,113,594	2000	106,632,704	1999	104,841,483
1998	101,237,341	1997	92,436,422	1996	81,061,885	1995	70,930,057
1994	65,469,543	1993	59,473,981	1992	54,188,883	1991	48,912,945
1990	46,010,668	1989	43,829,947	1988	42,125,763	1987	40,658,774
1986	38,846,865	1985	35,782,298	1984	32,275,592	1983	28,856,718
1982	26,625,186	1981	23,782,718	1980	21,495,024	1979	19,331,480
1978	15,965,000	1977	12,969,925	1976	10,476,220	1975	8,750,043
1974	7,127,635	1973	5,517,212	1972	4,550,363	1971	3,243,955
1970	2,432,035	1969	2,057,136	1968	1,749,158	1967	1,617,370

Simulated Balances

Curve: R1.5 ASL: 83 SSD: 2.90E+12 IV: 5

Year	Balance	Year	Balance	Year	Balance	Year	Balance
2006	137,886,837	2005	131,831,331	2004	127,692,639	2003	122,003,966
2002	116,800,208	2001	112,957,155	2000	106,740,491	1999	105,236,569
1998	101,906,343	1997	92,969,659	1996	81,591,530	1995	71,259,740
1994	65,709,682	1993	59,800,188	1992	54,508,151	1991	49,195,856
1990	46,310,436	1989	44,149,849	1988	42,404,177	1987	40,868,532
1986	38,958,215	1985	35,659,469	1984	32,143,933	1983	28,727,217
1982	26,486,075	1981	23,631,713	1980	21,342,505	1979	19,195,557
1978	15,857,538	1977	12,876,245	1976	10,382,887	1975	8,662,017
1974	7,040,858	1973	5,444,675	1972	4,489,523	1971	3,192,150
1970	2,386,826	1969	2,012,397	1968	1,709,096	1967	1,579,301

Curve: h 1.5 ASL: 100 SSD: 3.25E+12 IV: 6

Year	Balance	Year	Balance	Year	Balance	Year	Balance
2006	137,701,231	2005	131,664,712	2004	127,544,278	2003	121,872,335
2002	116,685,340	2001	112,857,491	2000	106,656,294	1999	105,168,586
1998	101,849,711	1997	92,918,640	1996	81,543,561	1995	71,216,296
1994	65,671,873	1993	59,767,124	1992	54,479,157	1991	49,171,340
1990	46,291,414	1989	44,136,419	1988	42,396,235	1987	40,865,574
1986	38,958,829	1985	35,662,223	1984	32,148,120	1983	28,732,935

Charles W. King

Docket No. 07-035-13

Exhibit DPU-CWK 2.2(c) (366)

1982	26,493,112	1981	23,639,567	1980	21,351,117	1979	19,203,932
1978	15,864,749	1977	12,882,263	1976	10,387,995	1975	8,666,380
1974	7,044,287	1973	5,447,309	1972	4,491,346	1971	3,193,090
1970	2,387,262	1969	2,012,537	1968	1,709,041	1967	1,579,105

Curve: R2 ASL: 63 SSD: 3.67E+12 IV: 6

Year	Balance	Year	Balance	Year	Balance	Year	Balance
2006	137,815,611	2005	131,800,121	2004	127,694,058	2003	122,031,309
2002	116,847,644	2001	113,018,943	2000	106,811,729	1999	105,312,241
1998	101,981,074	1997	93,040,792	1996	81,659,587	1995	71,326,288
1994	65,775,068	1993	59,863,823	1992	54,569,719	1991	49,255,263
1990	46,367,148	1989	44,202,610	1988	42,451,612	1987	40,909,241
1986	38,991,075	1985	35,684,061	1984	32,160,576	1983	28,736,469
1982	26,488,277	1981	23,627,197	1980	21,331,761	1979	19,179,004
1978	15,836,032	1977	12,851,053	1976	10,355,137	1975	8,632,542
1974	7,010,299	1973	5,413,700	1972	4,458,657	1971	3,161,859
1970	2,357,581	1969	1,984,405	1968	1,682,422	1967	1,553,954

Curve: h 2 ASL: 73 SSD: 3.89E+12 IV: 6

Year	Balance	Year	Balance	Year	Balance	Year	Balance
2006	137,801,130	2005	131,789,127	2004	127,687,420	2003	122,028,681
2002	116,849,622	2001	113,025,527	2000	106,822,740	1999	105,329,033
1998	102,001,707	1997	93,062,325	1996	81,680,623	1995	71,347,470
1994	65,797,650	1993	59,887,335	1992	54,593,985	1991	49,280,287
1990	46,393,624	1989	44,230,598	1988	42,481,021	1987	40,939,821
1986	39,022,150	1985	35,714,770	1984	32,190,515	1983	28,765,588
1982	26,516,648	1981	23,654,455	1980	21,357,940	1979	19,203,747
1978	15,858,773	1977	12,871,818	1976	10,374,110	1975	8,649,940
1974	7,026,083	1973	5,427,948	1972	4,471,515	1971	3,173,269
1970	2,367,802	1969	1,993,630	1968	1,690,743	1967	1,561,465

Curve: L0.5 ASL: 97 SSD: 3.93E+12 IV: 6

Year	Balance	Year	Balance	Year	Balance	Year	Balance
2006	137,753,609	2005	131,744,082	2004	127,645,594	2003	121,991,275
2002	116,817,053	2001	112,997,624	2000	106,799,568	1999	105,307,820
1998	101,980,597	1997	93,041,885	1996	81,662,600	1995	71,333,257
1994	65,787,086	1993	59,880,989	1992	54,592,451	1991	49,284,285
1990	46,402,913	1989	44,244,679	1988	42,499,083	1987	40,960,796
1986	39,045,060	1985	35,739,215	1984	32,216,175	1983	28,792,086
1982	26,543,235	1981	23,680,708	1980	21,383,170	1979	19,227,402
1978	15,880,959	1977	12,892,622	1976	10,393,572	1975	8,667,957
1974	7,042,716	1973	5,443,319	1972	4,485,632	1971	3,186,420
1970	2,380,104	1969	2,005,111	1968	1,701,442	1967	1,571,367

Curve: R1 ASL: 100 SSD: 4.22E+12 IV: 6

Division of Public Utilities
Charles W. King
Docket No. 07-035-13
Exhibit DPU-CWK 2.2(c) (366)

Year	Balance	Year	Balance	Year	Balance	Year	Balance
2006	137,441,411	2005	131,405,418	2004	127,287,310	2003	121,620,193
2002	116,438,534	2001	112,618,280	2000	106,424,721	1999	104,944,605
1998	101,639,432	1997	92,727,191	1996	81,370,819	1995	71,057,586
1994	65,524,016	1993	59,629,825	1992	54,351,824	1991	49,052,317
1990	46,178,884	1989	44,030,109	1988	42,296,272	1987	40,772,567
1986	38,874,203	1985	35,586,965	1984	32,082,041	1983	28,674,953
1982	26,442,670	1981	23,596,473	1980	21,314,680	1979	19,174,505
1978	15,842,335	1977	12,865,721	1976	10,376,017	1975	8,658,025
1974	7,039,134	1973	5,444,617	1972	4,490,655	1971	3,194,048
1970	2,389,081	1969	2,014,798	1968	1,711,540	1967	1,581,737

Curve: S0 ASL: 79 SSD: 4.67E+12 IV: 7

Year	Balance	Year	Balance	Year	Balance	Year	Balance
2006	137,651,695	2005	131,671,645	2004	127,598,864	2003	121,966,535
2002	116,810,871	2001	113,005,982	2000	106,819,017	1999	105,334,467
1998	102,009,337	1997	93,070,281	1996	81,691,663	1995	71,365,363
1994	65,823,207	1993	59,920,901	1992	54,636,236	1991	49,332,140
1990	46,454,421	1989	44,298,475	1988	42,553,497	1987	41,013,956
1986	39,095,145	1985	35,785,138	1984	32,257,628	1983	28,828,978
1982	26,575,266	1981	23,707,573	1980	21,404,767	1979	19,243,535
1978	15,891,978	1977	12,899,447	1976	10,397,053	1975	8,668,710
1974	7,041,214	1973	5,440,119	1972	4,481,183	1971	3,181,159
1970	2,374,520	1969	1,999,434	1968	1,695,759	1967	1,565,704

Curve: R2.5 ASL: 52 SSD: 4.82E+12 IV: 7

Year	Balance	Year	Balance	Year	Balance	Year	Balance
2006	137,660,684	2005	131,700,701	2004	127,640,298	2003	122,014,164
2002	116,859,429	2001	113,052,364	2000	106,860,615	1999	105,370,732
1998	102,043,338	1997	93,103,411	1996	81,721,497	1995	71,387,405
1994	65,834,551	1993	59,920,318	1992	54,622,307	1991	49,303,248
1990	46,409,716	1989	44,238,566	1988	42,479,812	1987	40,928,717
1986	39,001,112	1985	35,684,613	1984	32,152,135	1983	28,719,761
1982	26,463,924	1981	23,595,821	1980	21,294,146	1979	19,135,861
1978	15,788,403	1977	12,800,231	1976	10,302,284	1975	8,578,584
1974	6,955,980	1973	5,359,758	1972	4,405,680	1971	3,110,369
1970	2,308,055	1969	1,937,103	1968	1,637,480	1967	1,511,430

Curve: S0.5 ASL: 66 SSD: 5.54E+12 IV: 7

Year	Balance	Year	Balance	Year	Balance	Year	Balance
2006	137,649,094	2005	131,693,704	2004	127,640,453	2003	122,022,781
2002	116,877,790	2001	113,080,098	2000	106,897,274	1999	105,414,229
1998	102,089,161	1997	93,149,639	1996	81,770,422	1995	71,442,985
1994	65,898,993	1993	59,993,986	1992	54,705,787	1991	49,397,191
1990	46,514,042	1989	44,351,724	1988	42,599,624	1987	41,052,513

Division of Public Utilities

Charles W. King

Docket No. 07-035-13

Exhibit DPU-CWK 2.2(c) (366)

1986	39,126,098	1985	35,808,716	1984	32,274,239	1983	28,839,114
1982	26,579,479	1981	23,706,428	1980	21,398,941	1979	19,233,815
1978	15,879,202	1977	12,884,385	1976	10,380,365	1975	8,650,934
1974	7,022,803	1973	5,421,449	1972	4,462,582	1971	3,162,861
1970	2,356,682	1969	1,982,138	1968	1,679,048	1967	1,549,606

Curve: L1 ASL: 74 SSD: 5.54E+12 IV: 7

Year	Balance	Year	Balance	Year	Balance	Year	Balance
2006	137,559,754	2005	131,609,982	2004	127,561,737	2003	121,949,033
2002	116,808,553	2001	113,015,687	2000	106,837,927	1999	105,361,060
1998	102,045,006	1997	93,115,680	1996	81,744,777	1995	71,422,459
1994	65,881,327	1993	59,978,131	1992	54,690,409	1991	49,380,872
1990	46,495,759	1989	44,331,454	1988	42,577,813	1987	41,030,048
1986	39,104,059	1985	35,787,819	1984	32,254,624	1983	28,820,750
1982	26,562,574	1981	23,691,375	1980	21,385,997	1979	19,223,453
1978	15,871,483	1977	12,878,831	1976	10,376,492	1975	8,648,413
1974	7,021,436	1973	5,420,947	1972	4,462,681	1971	3,163,314
1970	2,357,121	1969	1,982,390	1968	1,679,063	1967	1,549,382

Curve: h 2.5 ASL: 55 SSD: 5.80E+12 IV: 8

Year	Balance	Year	Balance	Year	Balance	Year	Balance
2006	137,566,308	2005	131,634,432	2004	127,599,427	2003	121,995,334
2002	116,859,891	2001	113,069,327	2000	106,890,981	1999	105,412,611
1998	102,093,270	1997	93,158,399	1996	81,780,512	1995	71,450,603
1994	65,902,187	1993	59,991,283	1992	54,695,818	1991	49,378,561
1990	46,486,384	1989	44,315,541	1988	42,555,978	1987	41,002,966
1986	39,072,362	1985	35,751,970	1984	32,215,280	1983	28,778,597
1982	26,518,488	1981	23,645,846	1980	21,339,706	1979	19,176,916
1978	15,824,897	1977	12,832,612	1976	10,330,994	1975	8,604,012
1974	6,978,330	1973	5,379,266	1972	4,422,650	1971	3,124,932
1970	2,320,521	1969	1,947,680	1968	1,646,270	1967	1,518,547

Curve: L1.5 ASL: 63 SSD: 6.58E+12 IV: 8

Year	Balance	Year	Balance	Year	Balance	Year	Balance
2006	137,617,888	2005	131,692,073	2004	127,661,697	2003	122,061,536
2002	116,928,814	2001	113,139,626	2000	106,962,053	1999	105,482,219
1998	102,160,368	1997	93,224,059	1996	81,846,866	1995	71,519,223
1994	65,973,062	1993	60,064,664	1992	54,771,646	1991	49,456,812
1990	46,566,043	1989	44,395,433	1988	42,634,809	1987	41,079,386
1986	39,145,364	1985	35,821,076	1984	32,280,266	1983	28,839,294
1982	26,574,447	1981	23,697,054	1980	21,386,009	1979	19,218,344
1978	15,862,029	1977	12,865,977	1976	10,361,066	1975	8,631,058
1974	7,002,700	1973	5,401,329	1972	4,442,607	1971	3,143,154
1970	2,337,205	1969	1,962,907	1968	1,660,110	1967	1,531,026

Division of Public Utilities

Charles W. King

Docket No. 07-035-13

Exhibit DPU-CWK 2.2(c) (366)

Curve: S1 ASL: 54 SSD: 7.97E+12 IV: 9

Year	Balance	Year	Balance	Year	Balance	Year	Balance
2006	137,327,563	2005	131,454,261	2004	127,470,234	2003	121,910,279
2002	116,812,458	2001	113,052,584	2000	106,899,512	1999	105,439,252
1998	102,131,916	1997	93,207,528	1996	81,841,779	1995	71,525,808
1994	65,990,348	1993	60,090,933	1992	54,805,426	1991	49,496,554
1990	46,609,917	1989	44,441,100	1988	42,679,976	1987	41,121,987
1986	39,183,645	1985	35,854,110	1984	32,307,679	1983	28,861,012
1982	26,590,356	1981	23,707,116	1980	21,390,467	1979	19,217,457
1978	15,856,509	1977	12,856,839	1976	10,349,200	1975	8,617,166
1974	6,987,327	1973	5,385,057	1972	4,425,888	1971	3,126,392
1970	2,320,774	1969	1,946,961	1968	1,644,704	1967	1,516,163

Curve: R3 ASL: 44 SSD: 8.52E+12 IV: 9

Year	Balance	Year	Balance	Year	Balance	Year	Balance
2006	137,494,575	2005	131,636,334	2004	127,659,222	2003	122,099,750
2002	116,997,355	2001	113,229,502	2000	107,065,813	1999	105,593,466
1998	102,273,552	1997	93,335,015	1996	81,952,278	1995	71,616,549
1994	66,060,064	1993	60,139,486	1992	54,833,023	1991	49,503,884
1990	46,598,432	1989	44,413,004	1988	42,637,747	1987	41,068,237
1986	39,120,852	1985	35,784,237	1984	32,232,241	1983	28,781,330
1982	26,507,777	1981	23,622,845	1980	21,305,480	1979	19,132,595
1978	15,772,160	1977	12,773,053	1976	10,266,022	1975	8,534,726
1974	6,905,793	1973	5,304,550	1972	4,346,580	1971	3,048,453
1970	2,244,392	1969	1,872,490	1968	1,572,548	1967	1,446,740

Curve: h 3 ASL: 46 SSD: 9.39E+12 IV: 10

Year	Balance	Year	Balance	Year	Balance	Year	Balance
2006	137,388,398	2005	131,553,216	2004	127,597,641	2003	122,057,731
2002	116,972,783	2001	113,220,100	2000	107,069,124	1999	105,607,589
1998	102,296,203	1997	93,364,014	1996	81,986,080	1995	71,654,035
1994	66,100,327	1993	60,181,352	1992	54,875,635	1991	49,546,519
1990	46,640,619	1989	44,454,249	1988	42,677,698	1987	41,106,664
1986	39,157,626	1985	35,819,335	1984	32,265,822	1983	28,813,590
1982	26,538,952	1981	23,653,059	1980	21,334,927	1979	19,161,409
1978	15,800,407	1977	12,800,890	1976	10,293,554	1975	8,562,022
1974	6,932,835	1973	5,331,266	1972	4,372,903	1971	3,074,223
1970	2,269,475	1969	1,896,696	1968	1,595,668	1967	1,468,569

Curve: S1.5 ASL: 49 SSD: 9.47E+12 IV: 10

Year	Balance	Year	Balance	Year	Balance	Year	Balance
2006	137,450,866	2005	131,598,709	2004	127,629,862	2003	122,079,979
2002	116,987,842	2001	113,229,927	2000	107,075,670	1999	105,611,613
1998	102,298,359	1997	93,366,210	1996	81,991,016	1995	71,664,067
1994	66,116,384	1993	60,203,829	1992	54,904,595	1991	49,581,782

Charles W. King

Docket No. 07-035-13

Exhibit DPU-CWK 2.2(c) (366)

1990	46,681,316	1989	44,499,089	1988	42,725,239	1987	41,155,438
1986	39,206,351	1985	35,867,216	1984	32,312,373	1983	28,858,464
1982	26,581,691	1981	23,693,405	1980	21,372,701	1979	19,196,526
1978	15,833,183	1977	12,831,764	1976	10,322,909	1975	8,590,094
1974	6,959,829	1973	5,357,419	1972	4,398,338	1971	3,099,113
1970	2,293,913	1969	1,920,647	1968	1,619,049	1967	1,491,269

Curve: L2 ASL: 52 SSD: 9.83E+12 IV: 10

Year	Balance	Year	Balance	Year	Balance	Year	Balance
2006	137,229,491	2005	131,414,993	2004	127,479,226	2003	121,957,602
2002	116,888,976	2001	113,150,101	2000	107,010,826	1999	105,558,193
1998	102,253,414	1997	93,327,499	1996	81,956,973	1995	71,633,758
1994	66,089,372	1993	60,180,020	1992	54,884,097	1991	49,564,768
1990	46,667,951	1989	44,489,469	1988	42,719,365	1987	41,153,203
1986	39,207,526	1985	35,871,466	1984	32,319,281	1983	28,867,557
1982	26,592,473	1981	23,705,391	1980	21,385,437	1979	19,209,607
1978	15,846,260	1977	12,844,540	1976	10,335,137	1975	8,601,574
1974	6,970,410	1973	5,366,995	1972	4,406,841	1971	3,106,508
1970	2,300,190	1969	1,925,808	1968	1,623,111	1967	1,494,261

Curve: S2 ASL: 44 SSD: 1.35E+13 IV: 12

Year	Balance	Year	Balance	Year	Balance	Year	Balance
2006	137,337,878	2005	131,556,841	2004	127,647,156	2003	122,145,675
2002	117,092,443	2001	113,365,203	2000	107,234,412	1999	105,787,423
1998	102,485,593	1997	93,559,737	1996	82,185,912	1995	71,855,727
1994	66,300,762	1993	60,377,522	1992	55,064,800	1991	49,726,390
1990	46,808,970	1989	44,609,139	1988	42,817,668	1987	41,230,798
1986	39,265,614	1985	35,911,605	1984	32,343,274	1983	28,877,363
1982	26,590,123	1981	23,692,891	1980	21,364,704	1979	19,182,392
1978	15,814,083	1977	12,808,684	1976	10,296,668	1975	8,561,367
1974	6,929,172	1973	5,325,292	1972	4,365,104	1971	3,065,066
1970	2,259,301	1969	1,885,698	1968	1,583,972	1967	1,456,265

Curve: h 3.5 ASL: 41 SSD: 1.39E+13 IV: 12

Year	Balance	Year	Balance	Year	Balance	Year	Balance
2006	137,043,531	2005	131,325,066	2004	127,467,210	2003	122,007,792
2002	116,987,829	2001	113,286,039	2000	107,173,759	1999	105,739,737
1998	102,446,204	1997	93,524,683	1996	82,152,094	1995	71,821,105
1994	66,264,351	1993	60,338,987	1992	55,024,375	1991	49,684,571
1990	46,766,530	1989	44,566,953	1988	42,776,576	1987	41,191,495
1986	39,228,582	1985	35,877,092	1984	32,311,324	1983	28,847,871
1982	26,562,920	1981	23,667,686	1980	21,341,132	1979	19,160,054
1978	15,792,508	1977	12,787,417	1976	10,275,321	1975	8,539,655
1974	6,906,873	1973	5,302,223	1972	4,341,188	1971	3,040,252
1970	2,233,614	1969	1,859,213	1968	1,556,817	1967	1,428,596

Division of Public Utilities
Charles W. King
Docket No. 07-035-13
Exhibit DPU-CWK 2.2(c) (366)

Curve: L3 ASL: 43 SSD: 1.56E+13 IV: 12

Year	Balance	Year	Balance	Year	Balance	Year	Balance
2006	137,301,630	2005	131,584,572	2004	127,722,708	2003	122,254,468
2002	117,221,644	2001	113,504,011	2000	107,374,401	1999	105,922,419
1998	102,611,263	1997	93,673,383	1996	82,286,299	1995	71,942,703
1994	66,374,958	1993	60,440,052	1992	55,117,065	1991	49,769,922
1990	46,845,245	1989	44,639,527	1988	42,843,418	1987	41,252,917
1986	39,284,856	1985	35,928,542	1984	32,358,291	1983	28,890,704
1982	26,601,950	1981	23,703,313	1980	21,373,765	1979	19,190,095
1978	15,820,407	1977	12,813,585	1976	10,300,104	1975	8,563,307
1974	6,929,586	1973	5,324,144	1972	4,362,373	1971	3,060,735
1970	2,253,364	1969	1,878,163	1968	1,574,867	1967	1,445,633

Curve: S-0.5 ASL: 100 SSD: 1.66E+13 IV: 13

Year	Balance	Year	Balance	Year	Balance	Year	Balance
2006	136,415,781	2005	130,464,871	2004	126,426,983	2003	120,835,271
2002	115,724,322	2001	111,970,129	2000	105,838,078	1999	104,414,915
1998	101,161,856	1997	92,296,812	1996	80,983,125	1995	70,708,752
1994	65,210,763	1993	59,349,183	1992	54,101,116	1991	48,829,185
1990	45,981,238	1989	43,855,975	1988	42,143,714	1987	40,639,631
1986	38,758,889	1985	35,487,293	1984	31,996,150	1983	28,601,154
1982	26,379,405	1981	23,542,282	1980	21,268,211	1979	19,134,472
1978	15,807,562	1977	12,835,216	1976	10,348,982	1975	8,633,807
1974	7,017,186	1973	5,424,501	1972	4,472,023	1971	3,176,631
1970	2,372,700	1969	1,999,328	1968	1,696,889	1967	1,567,827

Curve: R4 ASL: 37 SSD: 1.70E+13 IV: 13

Year	Balance	Year	Balance	Year	Balance	Year	Balance
2006	136,871,602	2005	131,241,888	2004	127,451,108	2003	122,041,279
2002	117,056,951	2001	113,379,631	2000	107,282,981	1999	105,857,119
1998	102,565,970	1997	93,642,705	1996	82,265,569	1995	71,928,220
1994	66,363,924	1993	60,430,437	1992	55,107,408	1991	49,759,178
1990	46,832,786	1989	44,624,991	1988	42,826,638	1987	41,233,934
1986	39,263,840	1985	35,905,698	1984	32,333,815	1983	28,864,759
1982	26,574,629	1981	23,674,650	1980	21,343,762	1979	19,158,720
1978	15,787,589	1977	12,779,231	1976	10,264,120	1975	8,525,611
1974	6,890,115	1973	5,282,856	1972	4,319,249	1971	3,015,778
1970	2,206,587	1969	1,829,582	1968	1,524,505	1967	1,393,501

Curve: S3 ASL: 38 SSD: 2.03E+13 IV: 14

Year	Balance	Year	Balance	Year	Balance	Year	Balance
2006	136,595,850	2005	131,013,636	2004	127,273,383	2003	121,913,636
2002	116,976,270	2001	113,340,801	2000	107,279,998	1999	105,883,642
1998	102,615,543	1997	93,709,156	1996	82,343,159	1995	72,011,766

Charles W. King

Docket No. 07-035-13

Exhibit DPU-CWK 2.2(c) (366)

1994	66,448,857	1993	60,512,993	1992	55,184,896	1991	49,829,776
1990	46,895,456	1989	44,679,433	1988	42,873,019	1987	41,272,785
1986	39,295,945	1985	35,931,973	1984	32,355,264	1983	28,882,350
1982	26,589,244	1981	23,687,058	1980	21,354,572	1979	19,168,414
1978	15,796,559	1977	12,787,771	1976	10,272,442	1975	8,533,862
1974	6,898,394	1973	5,291,245	1972	4,327,822	1971	3,024,617
1970	2,215,795	1969	1,839,289	1968	1,534,866	1967	1,404,712

Curve: L4 ASL: 37 SSD: 2.17E+13 IV: 15

Year	Balance	Year	Balance	Year	Balance	Year	Balance
2006	136,701,624	2005	131,171,762	2004	127,462,909	2003	122,117,037
2002	117,179,700	2001	113,534,533	2000	107,457,897	1999	106,042,430
1998	102,754,352	1997	93,828,609	1996	82,444,653	1995	72,097,039
1994	66,519,762	1993	60,571,399	1992	55,232,509	1991	49,868,281
1990	46,926,495	1989	44,704,475	1988	42,893,400	1987	41,289,607
1986	39,310,053	1985	35,943,994	1984	32,365,628	1983	28,891,362
1982	26,597,095	1981	23,693,844	1980	21,360,344	1979	19,173,188
1978	15,800,331	1977	12,790,558	1976	10,274,285	1975	8,534,815
1974	6,898,537	1973	5,290,655	1972	4,326,568	1971	3,022,751
1970	2,213,346	1969	1,836,262	1968	1,531,251	1967	1,400,485

Curve: L0 ASL: 100 SSD: 2.42E+13 IV: 15

Year	Balance	Year	Balance	Year	Balance	Year	Balance
2006	135,935,407	2005	130,052,672	2004	126,076,944	2003	120,541,096
2002	115,480,801	2001	111,770,669	2000	105,676,997	1999	104,284,549
1998	101,050,661	1997	92,197,565	1996	80,895,545	1995	70,636,137
1994	65,154,213	1993	59,307,636	1992	54,074,310	1991	48,817,641
1990	45,984,785	1989	43,872,584	1988	42,170,577	1987	40,673,275
1986	38,795,554	1985	35,524,340	1984	32,032,408	1983	28,636,098
1982	26,411,988	1981	23,571,296	1980	21,292,759	1979	19,153,230
1978	15,820,224	1977	12,842,723	1976	10,352,357	1975	8,633,692
1974	7,013,951	1973	5,418,814	1972	4,464,389	1971	3,167,631
1970	2,363,167	1969	1,989,660	1968	1,687,237	1967	1,558,223

Curve: S4 ASL: 35 SSD: 2.69E+13 IV: 16

Year	Balance	Year	Balance	Year	Balance	Year	Balance
2006	136,553,369	2005	131,150,076	2004	127,543,328	2003	122,274,884
2002	117,391,147	2001	113,777,594	2000	107,713,245	1999	106,294,319
1998	102,990,636	1997	94,040,874	1996	82,628,273	1995	72,250,486
1994	66,643,996	1993	60,669,113	1992	55,307,395	1991	49,924,389
1990	46,967,690	1989	44,734,256	1988	42,914,733	1987	41,304,885
1986	39,321,160	1985	35,952,334	1984	32,372,174	1983	28,896,721
1982	26,601,613	1981	23,697,670	1980	21,363,493	1979	19,175,602
1978	15,801,906	1977	12,791,175	1976	10,273,811	1975	8,533,129
1974	6,895,534	1973	5,286,253	1972	4,320,721	1971	3,015,441
1970	2,204,579	1969	1,826,050	1968	1,519,605	1967	1,387,403

Curve: R5 ASL: 34 SSD: 2.73E+13 IV: 16

Year	Balance	Year	Balance	Year	Balance	Year	Balance
2006	136,704,964	2005	131,342,312	2004	127,748,141	2003	122,471,899
2002	117,567,640	2001	113,927,085	2000	107,833,977	1999	106,387,636
1998	103,059,681	1997	94,089,575	1996	82,660,593	1995	72,270,240
1994	66,654,620	1993	60,673,517	1992	55,307,934	1991	49,922,866
1990	46,965,477	1989	44,732,347	1988	42,913,801	1987	41,305,305
1986	39,323,008	1985	35,955,453	1984	32,376,231	1983	28,901,298
1982	26,606,278	1981	23,702,036	1980	21,367,261	1979	19,178,564
1978	15,803,956	1977	12,792,290	1976	10,274,031	1975	8,532,530
1974	6,894,198	1973	5,284,252	1972	4,318,098	1971	3,012,223
1970	2,200,798	1969	1,821,761	1968	1,514,890	1967	1,382,357

Curve: L5 ASL: 35 SSD: 2.90E+13 IV: 17

Year	Balance	Year	Balance	Year	Balance	Year	Balance
2006	137,110,950	2005	131,690,237	2004	128,048,510	2003	122,731,905
2002	117,791,683	2001	114,118,540	2000	107,996,368	1999	106,525,068
1998	103,176,497	1997	94,189,643	1996	82,746,834	1995	72,344,365
1994	66,717,484	1993	60,725,753	1992	55,350,426	1991	49,956,923
1990	46,992,651	1989	44,754,168	1988	42,931,507	1987	41,319,758
1986	39,334,773	1985	35,964,926	1984	32,383,800	1983	28,907,387
1982	26,611,321	1981	23,706,406	1980	21,371,212	1979	19,182,244
1978	15,807,431	1977	12,795,600	1976	10,277,219	1975	8,535,661
1974	6,897,352	1973	5,287,516	1972	4,321,556	1971	3,015,935
1970	2,204,780	1969	1,825,985	1968	1,519,304	1967	1,386,922

Curve: S5 ASL: 33 SSD: 3.18E+13 IV: 18

Year	Balance	Year	Balance	Year	Balance	Year	Balance
2006	135,972,389	2005	130,825,498	2004	127,412,137	2003	122,277,906
2002	117,476,840	2001	113,904,168	2000	107,849,657	1999	106,419,963
1998	103,094,070	1997	94,117,826	1996	82,679,345	1995	72,279,133
1994	66,654,796	1993	60,666,665	1992	55,295,798	1991	49,907,072
1990	46,947,466	1989	44,713,392	1988	42,895,023	1987	41,287,667
1986	39,307,286	1985	35,942,200	1984	32,365,751	1983	28,893,640
1982	26,601,270	1981	23,699,332	1980	21,366,402	1979	19,179,035
1978	15,805,241	1977	12,793,911	1976	10,275,591	1975	8,533,740
1974	6,894,884	1973	5,284,350	1972	4,317,625	1971	3,011,239
1970	2,199,354	1969	1,819,875	1968	1,512,545	1967	1,379,521

Curve: S6 ASL: 33 SSD: 3.38E+13 IV: 18

Year	Balance	Year	Balance	Year	Balance	Year	Balance
2006	137,019,502	2005	131,824,766	2004	128,333,770	2003	123,096,605
2002	118,172,213	2001	114,465,250	2000	108,279,327	1999	106,735,126

Charles W. King
Docket No. 07-035-13
Exhibit DPU-CWK 2.2(c) (366)

1998	103,320,706	1997	94,283,330	1996	82,805,864	1995	72,380,459
1994	66,737,170	1993	60,731,972	1992	55,345,013	1991	49,942,418
1990	46,972,804	1989	44,733,265	1988	42,913,245	1987	41,306,309
1986	39,326,602	1985	35,961,370	1984	32,383,864	1983	28,910,290
1982	26,616,512	1981	23,713,297	1980	21,378,982	1979	19,189,883
1978	15,813,988	1977	12,800,389	1976	10,279,911	1975	8,536,234
1974	6,896,002	1973	5,284,564	1972	4,317,362	1971	3,010,817
1970	2,198,927	1969	1,819,409	1968	1,511,866	1967	1,378,435

Curve: SQ ASL: 32 SSD: 3.55E+13 IV: 19

Year	Balance	Year	Balance	Year	Balance	Year	Balance
2006	136,241,621	2005	131,388,185	2004	127,827,582	2003	123,075,840
2002	118,334,498	2001	114,539,072	2000	108,316,245	1999	106,647,455
1998	103,211,400	1997	94,153,878	1996	82,678,308	1995	72,373,628
1994	66,738,551	1993	60,727,167	1992	55,318,367	1991	49,927,680
1990	46,922,572	1989	44,682,283	1988	42,865,353	1987	41,257,949
1986	39,330,463	1985	35,965,500	1984	32,374,709	1983	28,895,611
1982	26,592,904	1981	23,715,230	1980	21,379,332	1979	19,197,953
1978	15,816,431	1977	12,802,657	1976	10,280,126	1975	8,536,043
1974	6,895,773	1973	5,283,373	1972	4,315,094	1971	3,007,525
1970	2,195,671	1969	1,817,034	1968	1,512,098	1967	1,378,434

Curve: R0.5 ASL: 100 SSD: 4.56E+13 IV: 21

Year	Balance	Year	Balance	Year	Balance	Year	Balance
2006	135,373,548	2005	129,473,051	2004	125,486,209	2003	119,946,281
2002	114,887,007	2001	111,185,387	2000	105,106,025	1999	103,737,030
1998	100,541,617	1997	91,733,186	1996	80,469,651	1995	70,237,266
1994	64,775,966	1993	58,948,058	1992	53,730,427	1991	48,485,657
1990	45,662,723	1989	43,562,084	1988	41,874,678	1987	40,396,056
1986	38,541,301	1985	35,295,094	1984	31,827,600	1983	28,454,215
1982	26,252,636	1981	23,434,447	1980	21,177,897	1979	19,060,595
1978	15,748,252	1977	12,787,863	1976	10,311,252	1975	8,603,951
1974	6,993,850	1973	5,406,275	1972	4,457,789	1971	3,165,356
1970	2,363,336	1969	1,991,320	1968	1,689,950	1967	1,561,800

Curve: h 1 ASL: 100 SSD: 4.78E+13 IV: 22

Year	Balance	Year	Balance	Year	Balance	Year	Balance
2006	135,227,643	2005	129,357,319	2004	125,397,817	2003	119,881,180
2002	114,844,029	2001	111,160,767	2000	105,099,271	1999	103,748,144
1998	100,561,023	1997	91,751,248	1996	80,483,522	1995	70,251,135
1994	64,792,686	1993	58,966,601	1992	53,750,223	1991	48,507,929
1990	45,689,387	1989	43,593,126	1988	41,909,614	1987	40,433,690
1986	38,579,020	1985	35,330,583	1984	31,860,086	1983	28,484,315
1982	26,280,335	1981	23,459,215	1980	21,199,977	1979	19,078,643
1978	15,761,248	1977	12,796,465	1976	10,316,544	1975	8,606,662
1974	6,994,029	1973	5,404,510	1972	4,454,336	1971	3,160,352

1970 2,357,655 1969 1,985,423 1968 1,684,047 1967 1,555,988

Curve: O1 ASL: 100 SSD: 1.44E+14 IV: 38

Year	Balance	Year	Balance	Year	Balance	Year	Balance
2006	133,305,712	2005	127,540,717	2004	123,685,143	2003	118,272,401
2002	113,335,510	2001	109,752,519	2000	103,787,348	1999	102,529,470
1998	99,443,818	1997	90,739,197	1996	79,568,492	1995	69,416,953
1994	64,027,924	1993	58,266,300	1992	53,109,038	1991	47,919,005
1990	45,146,572	1989	43,094,067	1988	41,453,093	1987	40,019,556
1986	38,208,412	1985	35,003,236	1984	31,573,171	1983	28,233,487
1982	26,062,611	1981	23,272,429	1980	21,041,122	1979	18,946,693
1978	15,654,175	1977	12,710,009	1976	10,246,489	1975	8,549,878
1974	6,948,569	1973	5,367,935	1972	4,424,925	1971	3,136,666
1970	2,337,591	1969	1,967,843	1968	1,668,360	1967	1,541,863

Curve: h .5 ASL: 100 SSD: 1.61E+14 IV: 40

Year	Balance	Year	Balance	Year	Balance	Year	Balance
2006	132,935,510	2005	127,215,637	2004	123,402,287	2003	118,027,131
2002	113,126,941	2001	109,576,297	2000	103,643,439	1999	102,418,754
1998	99,354,159	1997	90,657,298	1996	79,489,275	1995	69,344,759
1994	63,965,857	1993	58,212,546	1992	53,062,354	1991	47,880,625
1990	45,118,935	1989	43,077,287	1988	41,446,736	1987	40,022,244
1986	38,216,736	1985	35,013,925	1984	31,584,828	1983	28,246,572
1982	26,076,820	1981	23,286,767	1980	21,055,619	1979	18,959,225
1978	15,662,887	1977	12,715,219	1976	10,249,173	1975	8,550,647
1974	6,947,174	1973	5,364,871	1972	4,420,290	1971	3,130,414
1970	2,330,706	1969	1,960,841	1968	1,661,473	1967	1,535,190

Curve: O2 ASL: 100 SSD: 2.29E+14 IV: 48

Year	Balance	Year	Balance	Year	Balance	Year	Balance
2006	132,053,979	2005	126,375,850	2004	122,603,722	2003	117,271,130
2002	112,410,782	2001	108,901,296	2000	103,006,290	1999	101,815,964
1998	98,796,137	1997	90,153,353	1996	79,038,061	1995	68,935,112
1994	63,589,651	1993	57,867,943	1992	52,747,037	1991	47,589,997
1990	44,847,941	1989	42,824,165	1988	41,210,625	1987	39,803,419
1986	38,017,457	1985	34,835,781	1984	31,427,050	1983	28,106,505
1982	25,952,971	1981	23,178,509	1980	20,961,292	1979	18,879,545
1978	15,597,985	1977	12,662,807	1976	10,206,571	1975	8,515,929
1974	6,919,545	1973	5,342,836	1972	4,402,957	1971	3,117,129
1970	2,319,835	1969	1,951,500	1968	1,653,219	1967	1,527,786

Curve: O3 ASL: 100 SSD: 7.83E+14 IV: 88

Year	Balance	Year	Balance	Year	Balance	Year	Balance
2006	127,014,726	2005	121,676,233	2004	118,231,917	2003	113,215,687

Charles W. King

Docket No. 07-035-13

Exhibit DPU-CWK 2.2(c) (366)

2002	108,658,711	2001	105,441,985	2000	99,827,667	1999	98,909,001
1998	96,155,602	1997	87,763,940	1996	76,873,550	1995	66,967,294
1994	61,798,045	1993	56,237,923	1992	51,264,253	1991	46,240,832
1990	43,621,952	1989	41,715,093	1988	40,213,705	1987	38,914,693
1986	37,232,710	1985	34,148,394	1984	30,828,212	1983	27,587,209
1982	25,505,888	1981	22,797,036	1980	20,638,734	1979	18,610,132
1978	15,374,516	1977	12,476,933	1976	10,051,054	1975	8,385,203
1974	6,809,202	1973	5,248,622	1972	4,321,500	1971	3,045,449
1970	2,255,146	1969	1,892,249	1968	1,598,522	1967	1,477,088

Curve: O4 ASL: 100 SSD: 1.85E+15 IV: 135

Year	Balance	Year	Balance	Year	Balance	Year	Balance
2006	121,150,603	2005	116,195,740	2004	113,123,479	2003	108,468,021
2002	104,258,452	2001	101,378,517	2000	96,088,409	1999	95,484,964
1998	93,042,321	1997	84,944,389	1996	74,317,078	1995	64,640,632
1994	59,677,298	1993	54,306,300	1992	49,505,188	1991	44,638,560
1990	42,164,525	1989	40,395,641	1988	39,027,119	1987	37,856,783
1986	36,298,910	1985	33,331,110	1984	30,117,077	1983	26,971,554
1982	24,977,051	1981	22,347,203	1980	20,259,929	1979	18,295,479
1978	15,115,335	1977	12,263,094	1976	9,873,762	1975	8,237,703
1974	6,686,141	1973	5,144,820	1972	4,232,853	1971	2,968,324
1970	2,186,139	1969	1,829,471	1968	1,540,906	1967	1,423,965

Account 366 - UG Conduit

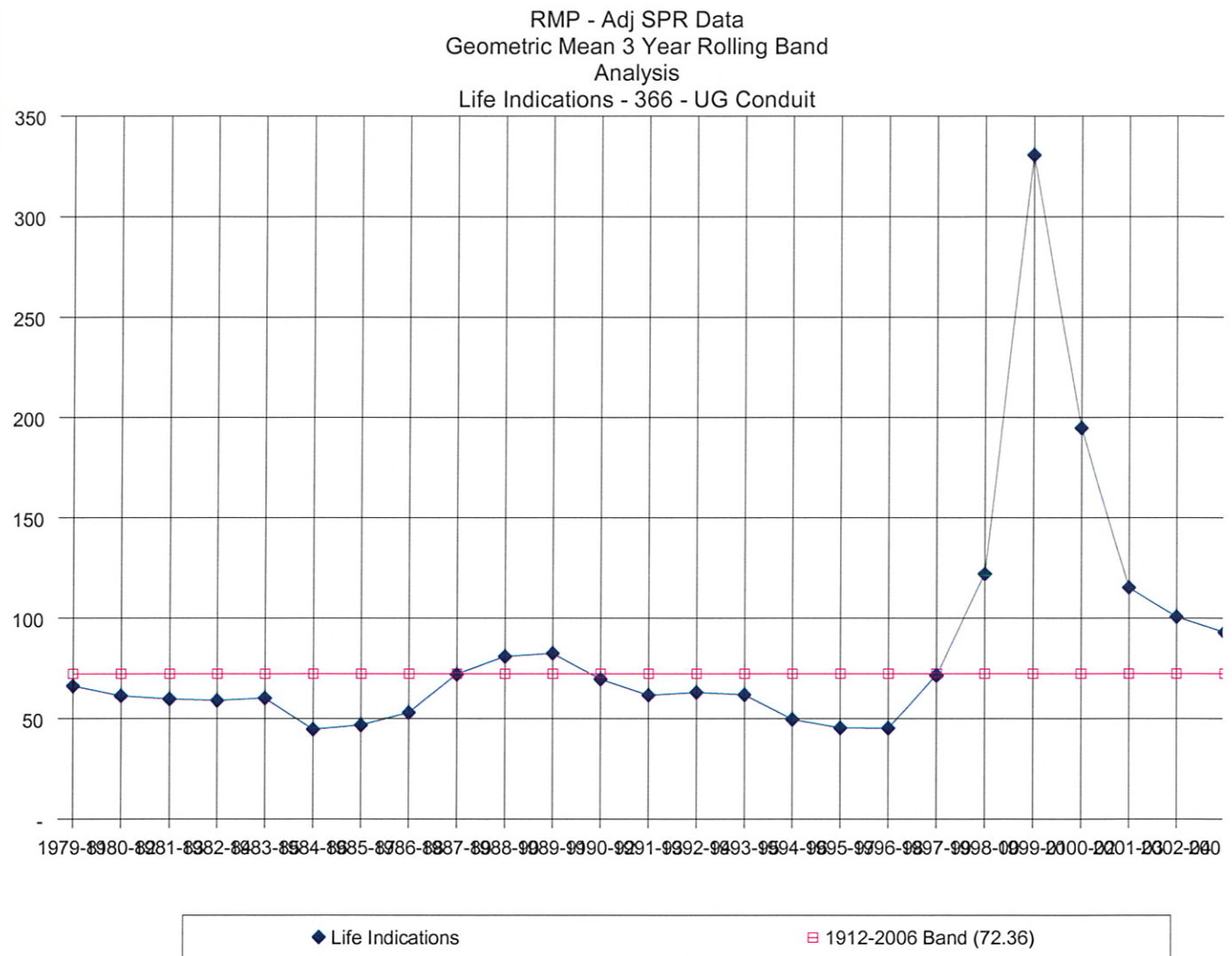
ar	3 Year Band														Geometric Mean Life Estimate = 1/sqrt(l*n)
	BOY Plant Balance a	Avg. Plant Balance b=(a+(a+1))/2	Single Year Additions c	Single Year Retirements d	Addition Ratio e = c/b	Retirement Ratio f = d/b	Geometric Mean Life Estimate g = 1/sqrt(e*f)	3 Year Band h	Avg. Plant Balance i	Additions j	Retirements k	Addition Ratio l = j/i	Retirement Ratio m = k/i		
1912	-	92,360	190,568	5,847	2.06331	0.06331	2.77								
1913	184,720	184,720	-	-	-	-	-	1912-14	461,801	190,568	5,847	0.41266	0.01266	13.83	
1914	184,720	184,720	-	-	-	-	-	1913-15	557,881	7,440	-	0.01334	-	-	
1915	184,720	188,440	7,440	-	0.03948	-	-	1914-16	569,817	16,433	-	0.02884	-	-	
1916	192,160	196,657	8,994	-	0.04573	-	-	1915-17	589,702	23,337	-	0.03957	-	-	
1917	201,154	204,605	6,903	-	0.03374	-	-	1916-18	609,776	16,811	-	0.02757	-	-	
1918	208,057	208,514	914	-	0.00438	-	-	1917-19	623,209	10,055	-	0.01613	-	-	
1919	208,971	210,090	2,237	-	0.01065	-	-	1918-20	630,261	4,049	-	0.00643	-	-	
1920	211,208	211,657	898	-	0.00424	-	-	1919-21	634,978	5,384	-	0.00848	-	-	
1921	212,106	213,231	2,249	-	0.01055	-	-	1920-22	641,093	6,847	-	0.01068	-	-	
1922	214,355	216,205	3,700	-	0.01711	-	-	1921-23	650,611	12,189	-	0.01873	-	-	
1923	218,055	221,175	6,240	-	0.02821	-	-	1922-24	669,074	24,737	-	0.03697	-	-	
1924	224,295	231,694	14,797	-	0.06387	-	-	1923-25	694,029	25,173	-	0.03627	-	-	
1925	239,092	241,160	4,136	-	0.01715	-	-	1924-26	716,889	20,547	-	0.02866	-	-	
1926	243,228	244,035	1,613	-	0.00661	-	-	1925-27	730,558	6,790	-	0.00929	-	-	
1927	244,842	245,362	1,041	-	0.00424	-	-	1926-28	737,844	7,782	-	0.01055	-	-	
1928	245,883	248,447	5,128	-	0.02064	-	-	1927-29	746,514	9,557	-	0.01280	-	-	
1929	251,011	252,705	3,388	-	0.01341	-	-	1928-30	760,553	18,520	-	0.02435	-	-	
1930	254,399	259,401	10,004	-	0.03857	-	-	1929-31	779,125	18,624	-	0.02390	-	-	
1931	264,403	267,019	5,232	-	0.01959	-	-	1930-32	796,438	16,001	-	0.02009	-	-	
1932	269,635	270,018	765	-	0.00283	-	-	1931-33	807,542	6,207	-	0.00769	-	-	
1933	270,400	270,505	210	-	0.00077	-	-	1932-34	811,209	1,128	-	0.00139	-	-	
1934	270,610	270,686	153	-	0.00057	-	-	1933-35	812,183	821	-	0.00101	-	-	
1935	270,763	270,992	458	-	0.00169	-	-	1934-36	813,624	2,059	-	0.00253	-	-	
1936	271,221	271,945	1,448	-	0.00532	-	-	1935-37	817,743	6,179	-	0.00756	-	-	
1937	272,669	274,806	4,273	-	0.01555	-	-	1936-38	824,974	8,284	-	0.01004	-	-	
1938	276,942	278,224	2,564	-	0.00922	-	-	1937-39	833,365	8,496	-	0.01019	-	-	
1939	279,506	280,335	1,660	-	0.00592	-	-	1938-40	839,941	4,657	-	0.00554	-	-	
1940	281,165	281,382	433	-	0.00154	-	-	1939-41	843,398	2,257	-	0.00268	-	-	
1941	281,598	281,680	164	-	0.00058	-	-	1940-42	844,885	717	-	0.00085	-	-	
1942	281,762	281,822	120	-	0.00043	-	-	1941-43	845,916	1,345	-	0.00159	-	-	
1943	281,883	282,413	1,061	-	0.00376	-	-	1942-44	847,686	2,195	-	0.00259	-	-	
1944	282,943	283,451	1,014	-	0.00358	-	-	1943-45	849,894	2,220	-	0.00261	-	-	
1945	283,958	284,030	145	-	0.00051	-	-	1944-46	853,184	4,557	197	0.00534	0.00023	900.50	
1946	284,103	285,703	3,397	197	0.01189	0.00069	349.23	1945-47	856,938	3,542	394	0.00413	0.00046	725.36	
1947	287,303	287,205	-	197	-	0.00069	-	1946-48	868,013	19,397	394	0.02235	0.00045	313.99	
1948	287,106	295,106	15,999	-	0.05422	-	-	1947-49	888,866	25,716	3,012	0.02893	0.00339	100.99	
1949	303,105	306,556	9,717	2,815	0.03170	0.00918	58.61	1948-50	931,513	65,690	3,101	0.07052	0.00333	65.27	
1950	310,007	329,851	39,973	286	0.12119	0.00087	97.63	1949-51	990,414	58,397	3,183	0.05896	0.00321	72.65	
1951	349,695	354,007	8,707	82	0.02459	0.00023	419.97	1950-52	1,049,990	64,320	3,861	0.06126	0.00036	212.05	
1952	358,320	366,133	15,640	14	0.04272	0.00004	782.45	1951-53	1,099,813	36,419	713	0.03311	0.00065	215.88	
1953	373,945	379,673	12,073	617	0.03180	0.00163	139.11	1952-54	1,146,392	58,218	766	0.05078	0.00067	171.65	
1954	385,401	400,586	30,505	135	0.07615	0.00034	197.32	1953-55	1,239,755	130,056	782	0.10490	0.00063	122.96	
1955	415,771	459,496	87,478	30	0.19038	0.00006	285.99	1954-56	1,382,152	157,089	1,571	0.11366	0.00114	87.99	
1956	503,220	522,070	39,106	1,406	0.07491	0.00269	70.41	1955-57	1,544,678	172,375	2,842	0.11159	0.00184	69.80	
1957	540,920	563,112	45,790	1,406	0.08132	0.00250	70.18	1956-58	1,691,949	129,228	4,218	0.07638	0.00249	72.47	
1958	585,304	606,767	44,331	1,406	0.07306	0.00232	76.86	1957-59	1,804,216	102,816	3,291	0.05699	0.00182	98.08	
1959	628,230	634,337	12,695	479	0.02001	0.00076	257.18	1958-60	1,914,477	122,929	1,933	0.06421	0.00101	124.19	
1960	640,445	673,372	65,903	48	0.09787	0.00007	378.60	1959-61	2,033,907	120,886	3,020	0.05944	0.00148	106.44	
1961	706,300	726,197	42,288	2,493	0.05823	0.00343	70.73	1960-62	2,180,870	181,095	5,034	0.08304	0.00231	72.23	
1962	746,095	781,300	72,904	2,493	0.09331	0.00319	57.95	1961-63	2,375,847	221,373	7,479	0.09318	0.00315	58.39	
1963	816,506	868,350	106,181	2,493	0.12228	0.00287	53.37	1962-64	2,687,806	418,886	8,862	0.15585	0.00330	44.11	
1964	920,194	1,038,156	239,802	3,876	0.23099	0.00373	34.05	1963-65	3,131,786	489,469	11,534	0.15629	0.00368	41.68	
1965	1,156,119	1,225,280	143,486	5,165	0.11711	0.00422	45.01	1964-66	3,629,970	530,798	12,365	0.14623	0.00341	44.81	
1966	1,294,440	1,366,534	147,511	3,324	0.10795	0.00243	61.71	1965-67	4,119,812	473,063	11,813	0.11483	0.00287	55.11	
1967	1,438,627	1,527,998	182,067	3,324	0.11915	0.00218	62.11	1966-68	4,577,795	464,689	9,972	0.10151	0.00218	67.25	
1968	1,617,370	1,683,264	135,112	3,324	0.08027	0.00197	79.43	1967-69	5,114,408	626,387	7,879	0.12248	0.00154	72.80	
1969	1,749,158	1,903,147	309,209	1,231	0.16247	0.00065	97.57	1968-70	5,830,996	825,522	10,856	0.14157	0.00186	61.60	
1970	2,057,136	2,244,586	381,201	6,301	0.16983	0.00281	45.80	1969-71	6,985,727	1,503,923	9,126	0.21529	0.00131	59.63	
1971	2,432,035	2,837,995	813,513	1,594	0.28665	0.00056	78.81	1970-72	8,979,739	2,502,716	9,489	0.27871	0.00167	58.27	
1972	3,243,955	3,897,159	1,308,002	1,594	0.33563	0.00041	85.35	1971-73	11,768,941	3,089,959	4,782	0.26255	0.00041	96.82	
1973	4,550,363	5,033,788	968,443	1,594	0.19239	0.00032	128.12	1972-74	15,253,370	3,888,966	5,285	0.25496	0.00035	106.40	
1974	5,517,212	6,322,424	1,612,520	2,097	0.25505	0.00033	108.73	1973-75	19,295,051	4,222,294	22,614	0.21883	0.00117	62.44	
1975	7,127,635	7,938,839	1,641,330	18,923	0.20675	0.00238	45.05	1974-76	23,874,394	4,968,948					

Account 366 - UG Conduit

3 Year Band

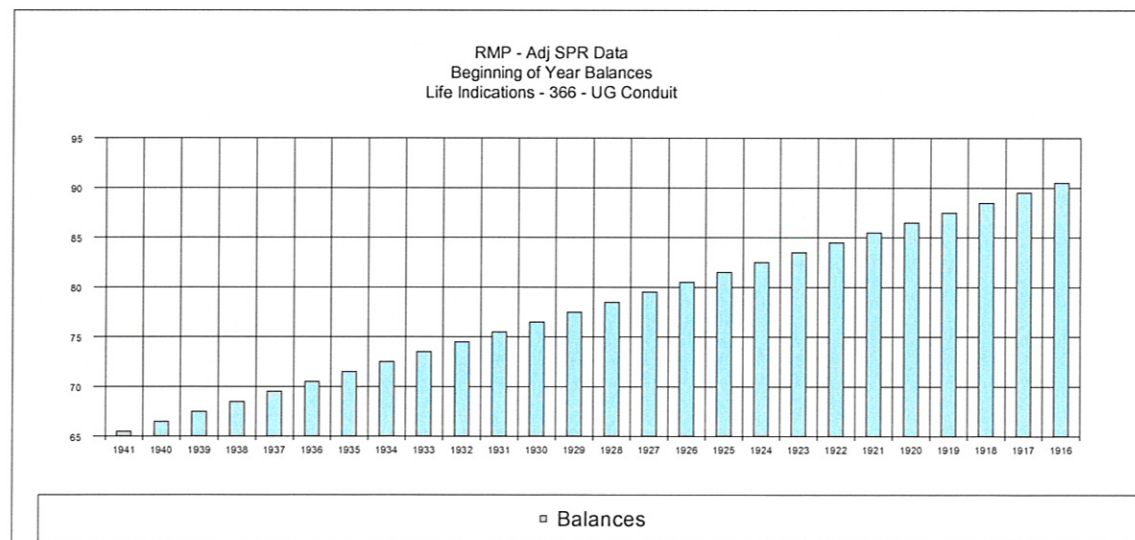
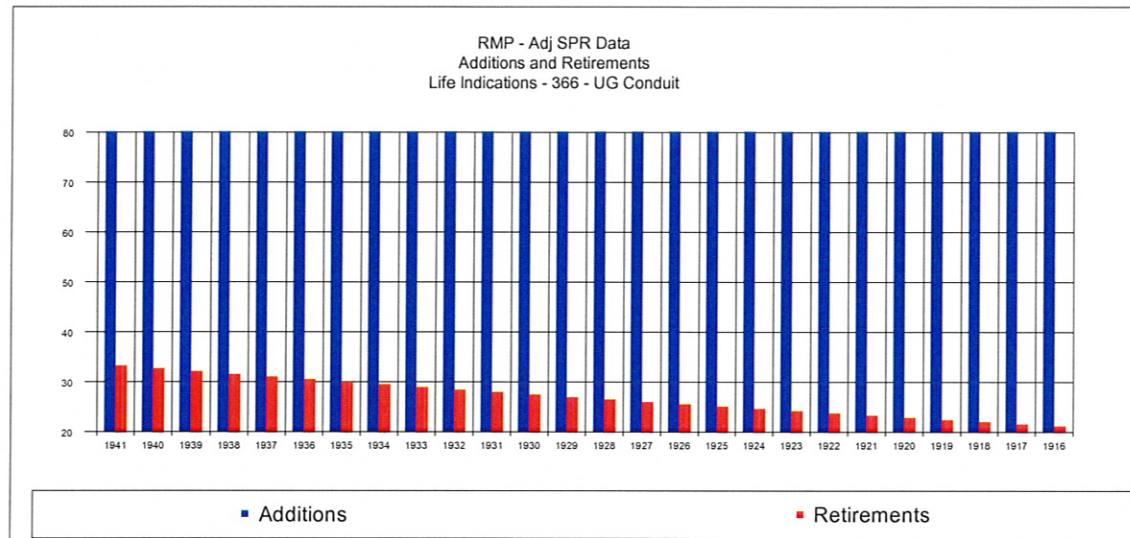
ar	BOY Plant	Avg. Plant	Single Year	Single Year	Addition	Retirement	Geometric	3 Year	Avg. Plant	Additions	Retirements	Addition	Retirement	Geometric
	<u>Balance</u>	<u>Balance</u>	<u>Additions</u>	<u>Retirements</u>	<u>Ratio</u>	<u>Ratio</u>	<u>Mean</u>		<u>Balance</u>			<u>Ratio</u>	<u>Ratio</u>	<u>Mean</u>
	<u>a</u>	<u>b=(a+(a+1))/2</u>	<u>c</u>	<u>d</u>	<u>e = c/b</u>	<u>f = d/b</u>	<u>Life Estimate</u>	<u>h</u>	<u>i</u>	<u>j</u>	<u>k</u>	<u>l = j/i</u>	<u>m = k/i</u>	

ita Source:



RMP - Adj SPR Data
Electric Plant In Service
Additions, Retirements and Balances

Account 366 - UG Conduit



Division of Public Utilities
Charles W. King
Docket No. 07-035-13
Exhibit DPU-CWK 2.2(c) (366)

PACIFICORP

Depreciation Study as of March 31, 2006
SPR Balances Analysis

Function UTAH - DISTRIBUTIONAccount 366 - UG CONDUIT

Band	PRIOR STUDY				CURRENT STUDY				Average
	Rank	Curve	Life	Index	Rank	Curve	Life	Index	
40-Year	1	R1.5	80	55	1	R1.5	83	54	51.0
40-Year	2	L0.5	91	60	2	R2	63	62	
40-Year	3	R2	61	62	3	L0.5	94	66	
30-Year	1	R1.5	79	48	1	R1.5	82	48	50.5
30-Year	2	L0.5	90	53	2	R2	62	55	
30-Year	3	R2	60	53	3	L0.5	93	60	
20-Year	1	R1	99	40	1	R1.5	81	46	50.2
20-Year	2	R1.5	77	42	2	R2	61	54	
20-Year	3	R2	58	46	3	L0.5	93	57	
10-Year	1	R1	100	37	1	R1.5	85	34	52.7
10-Year	2	R1.5	78	38	2	R2	64	38	
10-Year	3	R2	59	41	3	L0.5	97	40	
5-Year	1	R1.5	81	34	1	R1.5	90	1	53.3
5-Year	2	R2	62	36	2	R2	68	2	
5-Year	3	L0.5	93	37	3	S0	86	4	
1-Year		R2	67.2						
Other									
Selection		R2	60			R2	60		
Balance	\$114,269,663				\$128,876,361				

Notes: