

PACIFICORP  
REMAINING LIFE DEPRECIATION RATES

Attachment 1

[1] Account Number	[2] Description	[3] 12/31/2006 Balance \$	[4] IOWA CURVE	[5] Average Life Yrs	[6] Net Salvage Percent %	[10] Rem. Life Yrs	[12] Deprec. Rate %
<u>STEAM PRODUCTION PLANT</u>							
<u>BLUNDELL</u>							
310.20	Land Rights	\$ 32,411,629	LIFESPAN	38.12	-	27.00	2.27
311.00	Structures & Improvements	6,683,493	LIFESPAN	46.46	(2.25)	26.29	1.69
312.00	Boiler Plant Equipment	20,621,060	LIFESPAN	42.55	(4.90)	25.06	3.14
314.00	Turbogenerator Units	15,568,602	LIFESPAN	42.07	(3.70)	24.29	2.12
315.00	Accessory Electric Equipment	4,810,398	LIFESPAN	47.41	(1.44)	26.47	1.61
316.00	Misc. Power Plant Equipment	1,058,857	LIFESPAN	42.94	(2.31)	22.22	1.96
	Total Blundell	\$ 81,154,039		41.30	(2.26)	25.83	2.37
<u>CARBON</u>							
311.00	Structures & Improvements	\$ 12,195,375	LIFESPAN	40.18	(8.12)	13.38	2.55
312.00	Boiler Plant Equipment	53,344,029	LIFESPAN	32.07	(7.78)	13.44	3.25
314.00	Turbogenerator Units	20,104,051	LIFESPAN	35.21	(8.28)	13.27	3.00
315.00	Accessory Electric Equipment	4,483,667	LIFESPAN	42.58	(7.65)	13.86	2.31
316.00	Misc. Power Plant Equipment	324,177	LIFESPAN	40.25	(7.21)	12.67	2.58
	Total Carbon	\$ 90,451,299		34.41	(7.93)	13.41	3.05
<u>CHOLLA</u>							
311.00	Structures & Improvements	\$ 46,531,254	LIFESPAN	57.24	(6.03)	34.70	1.57
312.00	Boiler Plant Equipment	224,663,224	LIFESPAN	55.30	(5.07)	32.95	1.50
314.00	Turbogenerator Units	52,435,858	LIFESPAN	53.18	(6.97)	31.28	1.71
315.00	Accessory Electric Equipment	46,931,139	LIFESPAN	59.39	(4.37)	35.05	1.29
316.00	Misc. Power Plant Equipment	3,144,722	LIFESPAN	51.05	(4.44)	27.81	1.68
	Total Cholla	\$ 373,706,197		55.72	(5.36)	33.15	1.51
<u>COLSTRIP</u>							
311.00	Structures & Improvements	\$ 57,092,259	LIFESPAN	59.49	(4.43)	38.45	1.38
312.00	Boiler Plant Equipment	109,820,198	LIFESPAN	56.65	(4.11)	36.26	1.50
314.00	Turbogenerator Units	31,536,371	LIFESPAN	50.57	(6.19)	34.23	1.86
315.00	Accessory Electric Equipment	8,906,050	LIFESPAN	60.49	(3.22)	38.83	1.31
316.00	Misc. Power Plant Equipment	2,181,451	LIFESPAN	49.09	(3.76)	30.06	1.85
	Total Colstrip	\$ 209,536,329		56.59	(4.47)	36.60	1.52
<u>CRAIG</u>							
311.00	Structures & Improvements	\$ 35,748,677	LIFESPAN	53.20	(5.06)	27.24	2.03
312.00	Boiler Plant Equipment	90,528,120	LIFESPAN	44.30	(4.74)	26.14	2.45
314.00	Turbogenerator Units	19,618,853	LIFESPAN	48.02	(6.17)	25.10	2.40
315.00	Accessory Electric Equipment	16,399,943	LIFESPAN	54.21	(4.25)	27.43	1.96
316.00	Misc. Power Plant Equipment	1,661,857	LIFESPAN	48.11	(4.34)	22.88	2.42
	Total Craig	\$ 163,957,450		47.72	(4.93)	26.35	2.30
<u>DAVE JOHNSTON</u>							
310.20	Land Rights	\$ 99,970	LIFESPAN	54.39	-	21.00	1.77
311.00	Structures & Improvements	50,207,724	LIFESPAN	39.65	(8.03)	20.57	2.77
312.00	Boiler Plant Equipment	280,524,596	LIFESPAN	39.37	(7.85)	19.94	2.88
314.00	Turbogenerator Units	67,360,848	LIFESPAN	41.17	(8.79)	19.34	2.87
315.00	Accessory Electric Equipment	16,807,137	LIFESPAN	48.20	(7.42)	20.68	2.24
316.00	Misc. Power Plant Equipment	4,984,660	LIFESPAN	22.66	(6.94)	18.04	4.88
	Total Dave Johnston	\$ 419,984,935		39.85	(7.99)	19.93	2.86
<u>GADSBY</u>							
311.00	Structures & Improvements	\$ 13,877,760	LIFESPAN	40.24	(13.60)	10.89	1.28
312.00	Boiler Plant Equipment	35,982,433	LIFESPAN	39.25	(13.30)	10.72	1.36
314.00	Turbogenerator Units	14,173,972	LIFESPAN	42.80	(13.54)	10.56	1.07
315.00	Accessory Electric Equipment	5,579,284	LIFESPAN	43.26	(13.32)	10.92	0.97
316.00	Misc. Power Plant Equipment	761,059	LIFESPAN	26.42	(12.41)	10.19	3.08
	Total Gadsby	\$ 70,374,508		40.34	(13.40)	10.73	1.27
<u>HAYDEN</u>							
311.00	Structures & Improvements	\$ 5,991,642	LIFESPAN	50.19	(5.51)	23.44	1.94
312.00	Boiler Plant Equipment	51,076,299	LIFESPAN	37.67	(5.21)	22.63	2.72
314.00	Turbogenerator Units	6,477,476	LIFESPAN	46.89	(6.28)	21.86	2.18
315.00	Accessory Electric Equipment	2,480,826	LIFESPAN	54.57	(4.82)	23.58	1.73
316.00	Misc. Power Plant Equipment	1,107,141	LIFESPAN	42.92	(4.75)	20.18	2.46
	Total Hayden	\$ 67,133,384		40.39	(5.32)	22.62	2.56

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<b>HUNTER</b>							
310.20	Land Rights	\$ 246,338	LIFESPAN	60.99	-	36.00	1.29
311.00	Structures & Improvements	201,765,763	LIFESPAN	59.03	(5.97)	34.74	1.51
312.00	Boiler Plant Equipment	514,488,895	LIFESPAN	53.58	(5.86)	32.94	1.83
314.00	Turbogenerator Units	147,308,254	LIFESPAN	45.86	(7.47)	31.28	2.26
315.00	Accessory Electric Equipment	98,414,791	LIFESPAN	58.91	(4.93)	35.05	1.49
316.00	Misc. Power Plant Equipment	3,933,490	LIFESPAN	50.05	(4.79)	27.81	1.94
	Total Hunter	\$ 966,157,531		54.07	(6.03)	33.26	1.79
<b>HUNTINGTON</b>							
311.00	Structures & Improvements	\$ 100,385,029	LIFESPAN	56.44	(6.87)	29.12	1.77
312.00	Boiler Plant Equipment	383,517,679	LIFESPAN	40.67	(6.67)	27.86	2.63
314.00	Turbogenerator Units	95,025,076	LIFESPAN	42.52	(7.47)	26.69	2.53
315.00	Accessory Electric Equipment	30,826,358	LIFESPAN	54.66	(6.03)	29.34	1.81
316.00	Misc. Power Plant Equipment	2,276,528	LIFESPAN	44.86	(5.99)	24.16	2.55
	Total Huntington	\$ 612,030,670		44.26	(6.82)	27.95	2.43
<b>JAMES RIVER</b>							
311.00	Structures & Improvements	\$ 5,733,734	LIFESPAN	20.41	(1.17)	9.91	5.18
312.00	Boiler Plant Equipment	5,798,092	LIFESPAN	20.28	(1.15)	9.78	5.25
314.00	Turbogenerator Units	18,601,252	LIFESPAN	20.14	(1.61)	9.64	5.35
315.00	Accessory Electric Equipment	4,302,276	LIFESPAN	20.26	(0.93)	9.93	5.20
	Total James River	\$ 34,435,354		20.22	(1.37)	9.74	5.29
<b>JIM BRIDGER</b>							
310.20	Land Rights	281,111	LIFESPAN	61.44	-	31.00	1.25
311.00	Structures & Improvements	133,223,694	LIFESPAN	56.91	(7.38)	30.06	1.58
312.00	Boiler Plant Equipment	563,605,760	LIFESPAN	48.62	(7.04)	28.72	2.02
314.00	Turbogenerator Units	141,995,226	LIFESPAN	43.87	(8.35)	27.46	2.35
315.00	Accessory Electric Equipment	53,139,468	LIFESPAN	59.17	(6.57)	30.29	1.49
316.00	Misc. Power Plant Equipment	3,880,932	LIFESPAN	50.58	(5.95)	24.79	1.95
	Total Jim Bridger	\$ 896,126,191		49.74	(7.26)	28.80	1.97
<b>NAUGHTON</b>							
310.20	Land Rights	\$ 15,016	LIFESPAN	66.50	-	23.00	1.39
311.00	Structures & Improvements	60,389,753	LIFESPAN	42.75	(8.56)	22.47	2.63
312.00	Boiler Plant Equipment	233,299,215	LIFESPAN	39.85	(8.01)	21.73	2.82
314.00	Turbogenerator Units	59,084,843	LIFESPAN	37.76	(9.13)	21.01	3.09
315.00	Accessory Electric Equipment	20,068,312	LIFESPAN	45.48	(7.63)	22.61	2.37
316.00	Misc. Power Plant Equipment	1,774,799	LIFESPAN	45.18	(7.38)	19.46	2.75
	Total Naughton	\$ 374,631,938		40.32	(8.25)	21.77	2.81
<b>WYODAK</b>							
310.20	Land Rights	\$ 164,797	LIFESPAN	57.69	-	33.00	1.42
311.00	Structures & Improvements	49,345,431	LIFESPAN	58.00	(4.55)	31.94	1.51
312.00	Boiler Plant Equipment	209,108,760	LIFESPAN	51.51	(4.21)	30.43	1.79
314.00	Turbogenerator Units	48,780,563	LIFESPAN	51.79	(5.76)	29.02	1.82
315.00	Accessory Electric Equipment	19,417,597	LIFESPAN	59.96	(3.62)	32.20	1.43
316.00	Misc. Power Plant Equipment	838,940	LIFESPAN	38.84	(3.90)	26.03	2.63
	Total Wyodak	\$ 327,656,088		53.00	(4.45)	30.54	1.73
	Subtotal Steam Production	\$ 4,687,335,913		48.28	(6.49)	28.13	2.13
310.30	Water Rights	39,699,560					
	Total Steam Production	\$ 4,727,035,473					
<b>HYDRAULIC PRODUCTION PLANT</b>							
<b>AMERICAN FORK</b>							
331.0	Structures & Improvements	90,858	LIFESPAN	37.54	-	0.67	11.10
332.0	Reservoirs, Dams & Waterways	662,878	LIFESPAN	40.41	-	0.67	10.85
333.0	Waterwheels, Turbines & Generators	120,897	LIFESPAN	32.17	-	0.67	11.69
334.0	Accessory Electric Equipment	123,275	LIFESPAN	24.97	-	0.67	12.86
335.0	Misc. Power Plant Equipment	2,181	LIFESPAN	21.78	-	0.67	13.62
336.0	Roads, Railroads & Bridges	8,708	LIFESPAN	15.17	-	0.67	16.16
	TOTAL AMERICAN FORK	\$ 1,008,797		37.02	-	0.67	11.27

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<u>ASHTON/ST. ANTHONY</u>							
330.2	Land Rights	\$ 28,700	LIFESPAN	40.50	-	21.00	2.96
331.0	Structures & Improvements	1,201,812	LIFESPAN	43.26	(0.80)	20.56	2.91
332.0	Reservoirs, Dams & Waterways	5,060,587	LIFESPAN	40.01	(1.16)	20.63	3.06
333.0	Waterwheels, Turbines & Generators	2,447,513	LIFESPAN	39.19	(2.14)	20.44	3.16
334.0	Accessory Electric Equipment	1,289,383	LIFESPAN	39.12	(2.64)	19.90	3.24
335.0	Misc. Power Plant Equipment	8,847	LIFESPAN	47.70	-	19.51	2.82
336.0	Roads, Railroads & Bridges	744	LIFESPAN	109.90	(1.07)	20.40	1.79
	TOTAL ASHTON/ST. ANTHONY	\$ 10,037,586		40.10	(1.54)	20.48	3.09
<u>BEAR RIVER</u>							
330.2	Land Rights	\$ 5,879	LIFESPAN	114.85	-	27.00	1.40
331.0	Structures & Improvements	3,294,144	LIFESPAN	75.50	(1.07)	26.24	1.85
332.0	Reservoirs, Dams & Waterways	17,358,186	LIFESPAN	69.33	(1.55)	26.36	1.96
333.0	Waterwheels, Turbines & Generators	7,867,538	LIFESPAN	55.01	(2.84)	26.10	2.33
334.0	Accessory Electric Equipment	3,125,742	LIFESPAN	49.96	(3.48)	24.88	2.58
335.0	Misc. Power Plant Equipment	110,716	LIFESPAN	48.52	-	24.85	2.50
336.0	Roads, Railroads & Bridges	541,429	LIFESPAN	54.24	(1.42)	26.32	2.28
	TOTAL BEAR RIVER	\$ 32,303,634		64.28	(1.99)	26.14	2.10
<u>BEND</u>							
331.0	Structures & Improvements	\$ 56,557	LIFESPAN	49.36	(0.05)	3.99	0.00
332.0	Reservoirs, Dams & Waterways	77,921	LIFESPAN	86.70	(0.07)	3.99	0.00
333.0	Waterwheels, Turbines & Generators	76,558	LIFESPAN	68.78	(0.12)	3.99	0.00
334.0	Accessory Electric Equipment	628,086	LIFESPAN	23.70	(0.15)	3.98	0.00
335.0	Misc. Power Plant Equipment	15,384	LIFESPAN	9.48	-	3.98	7.21
336.0	Roads, Railroads & Bridges	174	LIFESPAN	74.49	(0.06)	3.99	0.00
	TOTAL BEND	\$ 854,680		34.93	(0.13)	3.98	0.13
<u>BIG FORK</u>							
331.0	Structures & Improvements	\$ 327,920	LIFESPAN	74.76	(1.93)	45.37	0.29
332.0	Reservoirs, Dams & Waterways	4,428,612	LIFESPAN	59.17	(2.80)	45.29	1.11
333.0	Waterwheels, Turbines & Generators	1,277,692	LIFESPAN	57.64	(5.11)	44.47	1.22
334.0	Accessory Electric Equipment	196,949	LIFESPAN	66.50	(6.08)	37.43	0.46
336.0	Roads, Railroads & Bridges	3,731	LIFESPAN	124.20	(2.57)	46.55	0.00
	TOTAL BIG FORK	\$ 6,234,904		59.95	(3.33)	44.88	1.07
<u>CLINE FALLS</u>							
331.0	Structures & Improvements	\$ 116,852	LIFESPAN	29.56	(0.18)	6.96	0.00
332.0	Reservoirs, Dams & Waterways	83,976	LIFESPAN	44.61	(0.26)	6.96	0.00
333.0	Waterwheels, Turbines & Generators	47,119	LIFESPAN	66.57	(0.48)	6.94	0.00
334.0	Accessory Electric Equipment	53,902	LIFESPAN	29.16	(0.56)	6.86	0.00
336.0	Roads, Railroads & Bridges	745	LIFESPAN	70.46	(0.24)	6.96	0.00
	TOTAL CLINE FALLS	\$ 302,594		39.53	(0.32)	6.94	0.00
<u>CONDIT</u>							
330.2	Land Rights	\$ 172	LIFESPAN	77.50	-	2.00	9.59
330.4	Flood Rights	2,964	LIFESPAN	97.50	-	2.00	9.31
331.0	Structures & Improvements	1,012,380	LIFESPAN	35.92	-	2.00	11.11
332.0	Reservoirs, Dams & Waterways	4,301,290	LIFESPAN	40.79	-	2.00	10.77
333.0	Waterwheels, Turbines & Generators	1,195,792	LIFESPAN	27.30	-	2.00	12.00
334.0	Accessory Electric Equipment	197,270	LIFESPAN	29.32	-	2.00	11.74
335.0	Misc. Power Plant Equipment	3,588	LIFESPAN	16.50	-	2.00	14.38
336.0	Roads, Railroads & Bridges	59,738	LIFESPAN	56.09	-	2.00	10.09
	TOTAL CONDIT	\$ 6,773,194		37.49	-	2.00	11.06

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<u>CUTLER</u>							
330.3	Water Rights	4,818	LIFESPAN	97.24	-	18.00	2.27
330.4	Flood Rights	90,968	LIFESPAN	73.81	-	18.00	2.51
331.0	Structures & Improvements	3,774,662	LIFESPAN	37.07	(0.67)	17.67	3.57
332.0	Reservoirs, Dams & Waterways	6,535,549	LIFESPAN	52.50	(0.97)	17.68	3.00
333.0	Waterwheels, Turbines & Generators	1,109,689	LIFESPAN	77.93	(1.79)	17.45	2.59
334.0	Accessory Electric Equipment	490,354	LIFESPAN	56.56	(2.22)	16.79	3.07
335.0	Misc. Power Plant Equipment	12,880	LIFESPAN	40.22	-	16.89	3.51
336.0	Roads, Railroads & Bridges	566,413	LIFESPAN	40.47	(0.90)	17.66	3.42
	TOTAL CUTLER	\$ 12,585,333		49.89	(0.99)	17.62	3.15
<u>EAGLE POINT</u>							
330.2	Land Rights	\$ 12,122	LIFESPAN	68.50	-	19.00	0.07
331.0	Structures & Improvements	128,106	LIFESPAN	44.73	(0.72)	18.22	1.17
332.0	Reservoirs, Dams & Waterways	1,213,949	LIFESPAN	38.85	(1.04)	18.49	1.65
333.0	Waterwheels, Turbines & Generators	251,541	LIFESPAN	51.20	(1.91)	17.58	0.81
334.0	Accessory Electric Equipment	71,806	LIFESPAN	47.33	(2.36)	16.18	1.06
336.0	Roads, Railroads & Bridges	112,022	LIFESPAN	29.15	(0.96)	18.60	2.82
	TOTAL EAGLE POINT	\$ 1,789,546		40.94	(1.18)	18.26	1.54
<u>FOUNTAIN GREEN</u>							
331.0	Structures & Improvements	\$ 23,248	LIFESPAN	50.52	(0.05)	4.06	0.00
332.0	Reservoirs, Dams & Waterways	318,833	LIFESPAN	20.28	(0.07)	3.90	1.30
333.0	Waterwheels, Turbines & Generators	24,279	LIFESPAN	76.23	(0.12)	4.06	0.00
334.0	Accessory Electric Equipment	77,660	LIFESPAN	22.49	(0.15)	1.91	0.24
335.0	Misc. Power Plant Equipment	2,086	LIFESPAN	23.17	-	2.67	0.38
336.0	Roads, Railroads & Bridges	1,261	LIFESPAN	78.54	(0.06)	4.04	0.00
	TOTAL FOUNTAIN GREEN	\$ 447,367		25.45	(0.09)	3.57	0.97
<u>GRANITE</u>							
331.0	Structures & Improvements	\$ 136,038	LIFESPAN	61.39	(0.94)	23.39	2.16
332.0	Reservoirs, Dams & Waterways	3,547,761	LIFESPAN	33.38	(1.35)	23.58	3.29
333.0	Waterwheels, Turbines & Generators	675,594	LIFESPAN	47.35	(2.49)	23.42	2.60
334.0	Accessory Electric Equipment	182,517	LIFESPAN	43.29	(3.06)	22.27	2.87
335.0	Misc. Power Plant Equipment	1,410	LIFESPAN	58.17	-	22.07	2.32
	TOTAL GRANITE	\$ 4,543,320		36.70	(1.58)	23.50	3.14
<u>KLAMATH RIVER</u>							
330.2	Land Rights	\$ 679,934	LIFESPAN	55.95	-	40.00	1.81
330.4	Flood Rights	253,539	LIFESPAN	76.16	-	40.00	1.35
331.0	Structures & Improvements	9,406,769	LIFESPAN	66.87	(1.61)	38.00	1.62
332.0	Reservoirs, Dams & Waterways	42,355,963	LIFESPAN	73.72	(2.30)	37.66	1.53
333.0	Waterwheels, Turbines & Generators	17,555,792	LIFESPAN	55.15	(4.30)	38.06	2.01
334.0	Accessory Electric Equipment	8,896,998	LIFESPAN	47.75	(5.13)	35.57	2.36
335.0	Misc. Power Plant Equipment	242,169	LIFESPAN	77.71	-	34.08	1.45
336.0	Roads, Railroads & Bridges	2,482,729	LIFESPAN	61.98	(2.13)	37.87	1.76
	TOTAL KLAMATH RIVER	\$ 81,873,893		65.64	(2.92)	37.58	1.74
<u>LAST CHANCE</u>							
331.0	Structures & Improvements	\$ 435,028	LIFESPAN	38.76	(0.72)	18.61	2.98
332.0	Reservoirs, Dams & Waterways	848,524	LIFESPAN	38.87	(1.04)	18.66	2.99
333.0	Waterwheels, Turbines & Generators	1,119,220	LIFESPAN	39.07	(1.91)	18.49	3.04
334.0	Accessory Electric Equipment	244,432	LIFESPAN	28.98	(2.36)	17.90	3.92
336.0	Roads, Railroads & Bridges	65,287	LIFESPAN	42.09	(0.96)	18.59	2.81
	TOTAL LAST CHANCE	\$ 2,712,491		38.12	(1.46)	18.51	3.09
<u>LIFTON</u>							
330.2	Land Rights	\$ 19,856	LIFESPAN	101.20	-	27.00	1.91
330.3	Water Rights	24,130	LIFESPAN	94.75	-	27.00	1.96
331.0	Structures & Improvements	1,228,591	LIFESPAN	72.23	(1.07)	26.34	2.41
332.0	Reservoirs, Dams & Waterways	7,734,971	LIFESPAN	56.19	(1.55)	26.45	2.71
333.0	Waterwheels, Turbines & Generators	3,331,559	LIFESPAN	32.11	(2.84)	26.25	3.58
334.0	Accessory Electric Equipment	264,766	LIFESPAN	51.20	(3.48)	25.08	3.23
335.0	Misc. Power Plant Equipment	2,910	LIFESPAN	56.09	-	24.74	2.62
336.0	Roads, Railroads & Bridges	182,783	LIFESPAN	32.72	(1.42)	26.43	3.43
	TOTAL LIFTON	\$ 12,789,566		51.16	(1.87)	26.36	2.93

PACIFICORP  
REMAINING LIFE DEPRECIATION RATES

Attachment 1

[1] Account Number	[2] Description	[3] 12/31/2006 Balance \$	[4] IOWA CURVE	[5] Average Life Yrs	[6] Net Salvage Percent %	[10] Rem. Life Yrs	[12] Deprec. Rate %
<u>MERWIN</u>							
330.2	Land Rights	\$ 300,510	LIFESPAN	111.67	-	40.00	0.75
330.5	Fish/Wildlife	212,280	LIFESPAN	113.50	-	40.00	0.74
331.0	Structures & Improvements	28,099,855	LIFESPAN	55.01	(1.63)	38.69	1.81
332.0	Reservoirs, Dams & Waterways	9,689,959	LIFESPAN	87.11	(2.36)	38.63	1.10
333.0	Waterwheels, Turbines & Generators	7,405,354	LIFESPAN	74.02	(4.32)	38.09	1.38
334.0	Accessory Electric Equipment	6,386,531	LIFESPAN	46.57	(5.20)	36.22	2.29
335.0	Misc. Power Plant Equipment	164,499	LIFESPAN	68.33	-	35.39	1.44
336.0	Roads, Railroads & Bridges	1,793,049	LIFESPAN	57.70	(2.18)	38.67	1.74
	TOTAL MERWIN	\$ 54,052,037		63.05	(2.55)	38.31	1.67
<u>NORTH UMPQUA</u>							
331.0	Structures & Improvements	\$ 14,207,092	LIFESPAN	55.74	(1.29)	31.11	2.12
332.0	Reservoirs, Dams & Waterways	64,245,025	LIFESPAN	66.10	(2.14)	31.08	1.92
333.0	Waterwheels, Turbines & Generators	12,822,338	LIFESPAN	61.27	(3.41)	30.81	2.08
334.0	Accessory Electric Equipment	5,754,112	LIFESPAN	46.99	(4.15)	29.31	2.58
335.0	Misc. Power Plant Equipment	712,829	LIFESPAN	42.37	-	29.31	2.60
336.0	Roads, Railroads & Bridges	5,390,836	LIFESPAN	59.66	(1.72)	31.10	2.04
	TOTAL NORTH UMPQUA	\$ 103,132,232		62.51	(2.26)	30.94	2.02
<u>OLMSTED</u>							
331.0	Structures & Improvements	\$ 176,221	LIFESPAN	77.40	(0.31)	9.72	2.83
334.0	Accessory Electric Equipment	22,177	LIFESPAN	17.31	(1.05)	9.59	6.79
335.0	Misc. Power Plant Equipment	3,274	LIFESPAN	38.06	-	9.35	4.13
336.0	Roads, Railroads & Bridges	3,547	LIFESPAN	23.35	(0.42)	9.85	5.39
	TOTAL OLMSTED	\$ 205,219		69.34	(0.39)	9.70	3.32
<u>PARIS</u>							
331.0	Structures & Improvements	\$ 37,716	LIFESPAN	38.67	(0.05)	3.98	6.11
332.0	Reservoirs, Dams & Waterways	96,285	LIFESPAN	62.19	(0.07)	3.97	5.19
333.0	Waterwheels, Turbines & Generators	69,439	LIFESPAN	38.97	(0.12)	3.97	6.08
334.0	Accessory Electric Equipment	104,526	LIFESPAN	28.85	(0.15)	3.93	6.98
335.0	Misc. Power Plant Equipment	3,440	LIFESPAN	20.87	-	3.94	8.25
	TOTAL PARIS	\$ 311,406		42.52	(0.10)	3.96	6.13
<u>PIONEER</u>							
330.2	Land Rights	\$ 9,247	LIFESPAN	133.42	-	24.00	0.93
330.3	Water Rights	110,806	LIFESPAN	133.50	-	24.00	0.93
331.0	Structures & Improvements	364,589	LIFESPAN	57.22	(0.94)	23.35	1.94
332.0	Reservoirs, Dams & Waterways	7,836,313	LIFESPAN	44.48	(1.35)	23.62	2.42
333.0	Waterwheels, Turbines & Generators	955,146	LIFESPAN	37.88	(2.49)	23.30	2.84
334.0	Accessory Electric Equipment	474,736	LIFESPAN	42.20	(3.06)	22.21	2.67
335.0	Misc. Power Plant Equipment	9,602	LIFESPAN	43.50	-	22.15	2.52
336.0	Roads, Railroads & Bridges	11,922	LIFESPAN	51.88	(1.25)	23.38	2.12
	TOTAL PIONEER	\$ 9,772,361		45.30	(1.51)	23.51	2.44
<u>PROSPECT # 1, 2 AND 4</u>							
330.2	Land Rights	\$ 3,712	LIFESPAN	65.95	-	31.00	2.10
330.4	Flood Rights	3,167	LIFESPAN	100.50	-	31.00	1.75
331.0	Structures & Improvements	2,821,096	LIFESPAN	52.67	(1.24)	30.28	2.46
332.0	Reservoirs, Dams & Waterways	23,734,199	LIFESPAN	39.61	(1.80)	30.34	2.88
333.0	Waterwheels, Turbines & Generators	1,740,728	LIFESPAN	60.23	(3.30)	29.93	2.45
334.0	Accessory Electric Equipment	1,553,232	LIFESPAN	44.41	(4.02)	28.55	2.94
335.0	Misc. Power Plant Equipment	21,679	LIFESPAN	32.00	-	26.87	3.37
336.0	Roads, Railroads & Bridges	195,446	LIFESPAN	59.83	(1.66)	30.19	2.34
	TOTAL PROSPECT # 1, 2 AND 4	\$ 30,073,259		42.41	(1.95)	30.21	2.81
<u>PROSPECT #3</u>							
331.0	Structures & Improvements	\$ 294,174	LIFESPAN	41.43	(0.40)	11.88	3.69
332.0	Reservoirs, Dams & Waterways	4,073,015	LIFESPAN	33.71	(0.58)	11.82	4.17
333.0	Waterwheels, Turbines & Generators	1,922,715	LIFESPAN	25.44	(1.08)	11.76	5.00
334.0	Accessory Electric Equipment	466,435	LIFESPAN	26.21	(1.35)	11.40	5.04
335.0	Misc. Power Plant Equipment	73,267	LIFESPAN	28.72	-	11.37	4.69
336.0	Roads, Railroads & Bridges	51,115	LIFESPAN	61.95	(0.54)	11.73	3.07
	TOTAL PROSPECT #3	\$ 6,880,721		31.38	(0.76)	11.77	4.44

PACIFICORP  
REMAINING LIFE DEPRECIATION RATES

Attachment 1

[1] Account Number	[2] Description	[3] 12/31/2006 Balance \$	[4] IOWA CURVE	[5] Average Life Yrs	[6] Net Salvage Percent %	[10] Rem. Life Yrs	[12] Deprec. Rate %
<u>SANTA CLARA</u>							
331.0	Structures & Improvements	\$ 141,402	LIFESPAN	43.37	(0.49)	13.71	3.24
332.0	Reservoirs, Dams & Waterways	971,149	LIFESPAN	45.36	(0.71)	13.75	3.15
333.0	Waterwheels, Turbines & Generators	426,169	LIFESPAN	34.44	(1.32)	13.66	3.80
334.0	Accessory Electric Equipment	625,750	LIFESPAN	27.36	(1.64)	13.27	4.54
335.0	Misc. Power Plant Equipment	7,952	LIFESPAN	39.02	-	13.12	3.55
336.0	Roads, Railroads & Bridges	2,720	LIFESPAN	91.96	(0.66)	13.61	2.21
	TOTAL SANTA CLARA	\$ 2,175,142		37.95	(1.08)	13.59	3.68
<u>SNAKE CREEK</u>							
331.0	Structures & Improvements	\$ 59,731	LIFESPAN	44.94	(0.49)	13.68	2.78
332.0	Reservoirs, Dams & Waterways	423,401	LIFESPAN	45.05	(0.71)	13.72	2.78
333.0	Waterwheels, Turbines & Generators	263,034	LIFESPAN	36.67	(1.32)	13.63	3.30
334.0	Accessory Electric Equipment	155,893	LIFESPAN	37.05	(1.64)	13.48	3.31
335.0	Misc. Power Plant Equipment	2,086	LIFESPAN	33.62	-	13.12	3.56
	TOTAL SNAKE CREEK	\$ 904,145		41.20	(1.03)	13.65	3.03
<u>STAIRS</u>							
331.0	Structures & Improvements	\$ 168,165	LIFESPAN	50.83	(0.72)	18.55	2.38
332.0	Reservoirs, Dams & Waterways	335,349	LIFESPAN	60.30	(1.04)	18.57	2.11
333.0	Waterwheels, Turbines & Generators	513,215	LIFESPAN	37.64	(1.91)	18.49	3.07
334.0	Accessory Electric Equipment	160,503	LIFESPAN	39.40	(2.36)	17.73	3.07
	TOTAL STAIRS	\$ 1,177,232		46.22	(1.55)	18.42	2.70
<u>SWIFT</u>							
330.2	Land Rights	\$ 6,277,413	LIFESPAN	88.23	-	40.00	1.07
330.5	Fish/Wildlife	97,228	LIFESPAN	86.50	-	40.00	1.10
331.0	Structures & Improvements	6,284,936	LIFESPAN	68.37	(1.63)	38.59	1.47
332.0	Reservoirs, Dams & Waterways	37,633,791	LIFESPAN	85.84	(2.36)	38.67	1.17
333.0	Waterwheels, Turbines & Generators	11,242,321	LIFESPAN	71.26	(4.32)	38.13	1.48
334.0	Accessory Electric Equipment	3,819,175	LIFESPAN	47.41	(5.20)	36.02	2.27
335.0	Misc. Power Plant Equipment	560,313	LIFESPAN	78.26	-	35.20	1.30
336.0	Roads, Railroads & Bridges	395,145	LIFESPAN	57.95	(2.18)	38.68	1.76
	TOTAL SWIFT	\$ 66,310,322		79.50	(2.54)	38.52	1.31
<u>UPPER BEAVER</u>							
330.3	Water Rights	\$ 1,047	LIFESPAN	123.50	-	24.00	0.67
331.0	Structures & Improvements	157,756	LIFESPAN	75.39	(0.94)	23.15	1.27
332.0	Reservoirs, Dams & Waterways	1,820,100	LIFESPAN	46.28	(1.35)	23.47	2.15
333.0	Waterwheels, Turbines & Generators	118,090	LIFESPAN	69.03	(2.49)	22.96	1.44
334.0	Accessory Electric Equipment	401,471	LIFESPAN	36.76	(3.06)	22.27	2.85
335.0	Misc. Power Plant Equipment	10,110	LIFESPAN	43.01	-	22.08	2.35
336.0	Roads, Railroads & Bridges	9,808	LIFESPAN	41.47	(1.25)	23.43	2.41
	TOTAL UPPER BEAVER	\$ 2,518,382		47.65	(1.64)	23.23	2.17
<u>VIVA NAUGHTON</u>							
331.0	Structures & Improvements	\$ 388,940	LIFESPAN	52.89	(1.37)	33.01	1.98
332.0	Reservoirs, Dams & Waterways	103,507	LIFESPAN	52.72	(2.29)	33.01	2.01
333.0	Waterwheels, Turbines & Generators	497,438	LIFESPAN	51.78	(3.64)	32.71	2.10
334.0	Accessory Electric Equipment	159,117	LIFESPAN	51.26	(4.42)	30.87	2.20
335.0	Misc. Power Plant Equipment	20,594	LIFESPAN	51.29	-	30.79	2.05
	TOTAL VIVA NAUGHTON	\$ 1,169,596		52.15	(2.81)	32.55	2.06
<u>WALLOWA FALLS</u>							
331.0	Structures & Improvements	\$ 111,286	LIFESPAN	28.66	(0.31)	9.80	3.94
332.0	Reservoirs, Dams & Waterways	895,584	LIFESPAN	28.07	(0.45)	9.83	4.00
333.0	Waterwheels, Turbines & Generators	58,400	LIFESPAN	51.43	(0.84)	9.58	2.47
334.0	Accessory Electric Equipment	1,412,947	LIFESPAN	19.65	(1.05)	9.52	5.62
336.0	Roads, Railroads & Bridges	310,959	LIFESPAN	21.42	(0.42)	9.84	5.08
	TOTAL WALLOWA FALLS	\$ 2,789,176		23.58	(0.75)	9.67	4.91
<u>WEBER</u>							
331.0	Structures & Improvements	\$ 367,370	LIFESPAN	44.46	(0.49)	13.72	3.29
332.0	Reservoirs, Dams & Waterways	1,297,530	LIFESPAN	55.59	(0.71)	13.73	2.92
333.0	Waterwheels, Turbines & Generators	874,138	LIFESPAN	36.15	(1.32)	13.66	3.77
334.0	Accessory Electric Equipment	114,723	LIFESPAN	42.13	(1.64)	13.12	3.57
335.0	Misc. Power Plant Equipment	21,696	LIFESPAN	35.38	-	13.17	3.86
336.0	Roads, Railroads & Bridges	39,857	LIFESPAN	26.01	(0.66)	13.78	4.60
	TOTAL WEBER	\$ 2,715,314		46.66	(0.91)	13.68	3.30

PACIFICORP  
REMAINING LIFE DEPRECIATION RATES

Attachment 1

[1] Account Number	[2] Description	[3] 12/31/2006 Balance \$	[4] IOWA CURVE	[5] Average Life Yrs	[6] Net Salvage Percent %	[10] Rem. Life Yrs	[12] Deprec. Rate %
<u>YALE</u>							
330.2	Land Rights	\$ 761,580	LIFESPAN	92.19	-	40.00	1.04
331.0	Structures & Improvements	6,468,171	LIFESPAN	66.49	(1.63)	38.61	1.53
332.0	Reservoirs, Dams & Waterways	26,160,156	LIFESPAN	87.60	(2.36)	38.64	1.13
333.0	Waterwheels, Turbines & Generators	10,498,920	LIFESPAN	66.07	(4.32)	38.19	1.61
334.0	Accessory Electric Equipment	3,676,080	LIFESPAN	50.53	(5.20)	35.96	2.15
335.0	Misc. Power Plant Equipment	548,875	LIFESPAN	83.18	-	35.11	1.24
336.0	Roads, Railroads & Bridges	1,383,555	LIFESPAN	51.12	(2.18)	38.73	2.02
	TOTAL YALE	\$ 49,497,337		76.52	(2.82)	38.33	1.38
	Hydro Decommissioning Reserve					5.43	
	TOTAL HYDRAULIC PRODUCTION	\$ 507,940,786		62.25	(8.18)	32.16	2.82
<u>OTHER PRODUCTION PLANT</u>							
<u>HERMISTON</u>							
341.00	Structures & Improvements	\$ 12,474,621	LIFESPAN	39.66	(2.93)	29.95	2.69
342.00	Fuel Holders, Producers & Access.	25,322	LIFESPAN	39.63	(2.76)	29.13	2.72
343.00	Prime Movers	101,602,451	LIFESPAN	38.29	(3.20)	29.10	2.85
344.00	Generators	39,840,392	LIFESPAN	39.68	(2.90)	29.82	2.70
345.00	Accessory Electric Equipment	9,069,631	LIFESPAN	40.40	(2.89)	29.91	2.65
346.00	Misc. Power Plant Equipment	497,343	LIFESPAN	40.46	(2.90)	29.96	2.65
	TOTAL HERMISTON	\$ 163,509,760		38.86	(3.09)	29.39	2.79
<u>LITTLE MOUNTAIN</u>							
341.00	Structures & Improvements	\$ 217,599	LIFESPAN	32.74	(2.41)	3.00	8.73
342.00	Fuel Holders, Producers & Access.	121,339	LIFESPAN	39.39	(2.41)	3.00	8.23
343.00	Prime Movers	2,270,377	LIFESPAN	17.57	(2.41)	3.00	11.24
344.00	Generators	2,389,789	LIFESPAN	8.42	(2.41)	3.00	16.88
345.00	Accessory Electric Equipment	215,728	LIFESPAN	32.10	(2.41)	3.00	8.78
346.00	Misc. Power Plant Equipment	11,813	LIFESPAN	39.50	(2.41)	3.00	8.22
	TOTAL LITTLE MOUNTAIN	\$ 5,226,645		15.17	(2.41)	3.00	13.54
<u>GADSBY PEAKER UNIT 4-6</u>							
341.00	Structures & Improvements	\$ 4,121,643	LIFESPAN	30.12	(1.40)	25.97	3.28
342.00	Fuel Holders, Producers & Access.	2,257,625	LIFESPAN	29.84	(1.33)	25.34	3.31
343.00	Prime Movers	50,628,073	LIFESPAN	29.70	(1.55)	25.34	3.34
344.00	Generators	15,873,643	LIFESPAN	30.37	(1.38)	25.87	3.25
345.00	Accessory Electric Equipment	5,009,382	LIFESPAN	30.09	(1.56)	25.88	3.36
	TOTAL GADSBY PEAKER UNIT 4-6	\$ 77,890,366		29.89	(1.50)	25.52	3.32
<u>CURRANT CREEK</u>							
341.0	Structures & Improvements	\$ 28,120,692	LIFESPAN	40.42	(3.29)	38.92	2.57
342.0	Fuel Holders, Producers & Access.	27,004,653	LIFESPAN	39.02	(3.05)	37.52	2.66
343.0	Prime Movers	189,446,539	LIFESPAN	39.00	(3.40)	37.50	2.67
344.0	Generators	63,543,466	LIFESPAN	40.21	(3.23)	38.71	2.58
345.0	Accessory Electric Equipment	17,594,823	LIFESPAN	40.35	(3.26)	38.85	2.57
346.0	Misc. Power Plant Equipment	3,131,649	LIFESPAN	40.42	(3.27)	38.92	2.57
	TOTAL CURRANT CREEK	\$ 328,841,822		39.44	(3.32)	37.94	2.64
<u>FOOTE CREEK</u>							
343.0	Prime Movers	\$ 30,513,722	LIFESPAN	26.09	(0.95)	17.59	3.92
344.0	Generators	3,542,319	LIFESPAN	26.42	(0.82)	17.92	3.84
345.0	Accessory Electric Equipment	2,210,801	LIFESPAN	26.46	(0.82)	17.96	3.84
	TOTAL FOOTE CREEK	\$ 36,266,842		26.14	(0.93)	17.64	3.91
<u>SOLAR GENERATING</u>							
344.00	Generators - Utah	\$ 36,389	SQ	15.00	-	3.00	8.84
344.00	Generators - Oregon	56,322	SQ	15.00	-	4.00	5.73
344.00	Generators - Wyoming	55,087	SQ	15.00	-	3.00	8.98
	Total Solar Generating	\$ 147,798		15.00	-	3.38	7.71
<u>LEANING JUNIPER</u>							
341.00	Structures & Improvements	\$ 4,531,700	LIFESPAN	25.47	(0.52)	24.97	3.96
343.00	Prime Movers	170,860,951	LIFESPAN	24.82	(0.71)	24.32	4.08
346.00	Misc. Power Plant Equipment	80,000	LIFESPAN	25.47	(0.52)	24.97	3.96
	TOTAL LEANING JUNIPER	\$ 175,472,651		24.84	(0.71)	24.34	4.08
	TOTAL DEPRECIABLE OTHER PRODUCTION	\$ 787,355,884		34.34	(2.39)	30.73	3.19

PACIFICORP  
REMAINING LIFE DEPRECIATION RATES

Attachment 1

[1] Account Number	[2] Description	[3] 12/31/2006 Balance	[4] IOWA CURVE	[5] Average Life Yrs	[6] Net Salvage Percent %	[10] Rem. Life Yrs	[12] Deprec. Rate %
340.30	Water Rights - Lakeside	\$ 14,529,040					
340.30	Water Rights - Currant Creek	2,890,419					
	TOTAL OTHER PRODUCTION	\$ 804,775,343		33.60	(2.34)	30.07	3.12
	TOTAL DEPRECIABLE PRODUCTION PLANT	\$ 6,039,751,602		47.19	(6.04)	28.54	2.31
344.00	Generators - Lakeside	\$ 328,000,000		40.00	(3.34)		2.58
	MARENGO WIND	\$ 258,000,000		24.87	(1.00)		4.06
	WASHINGTON WIND	\$ 224,000,000		24.87	(1.00)		4.06
<u>TRANSMISSION PLANT</u>							
350.20	Rights-of-Way	\$ 61,181,203	R5	70.00	-	45.23	1.35
352.00	Structures & Improvements	55,260,234	S1	75.00	(1.00)	58.51	1.31
353.00	Station Equipment	907,682,638	R1.5	58.00	(4.00)	45.37	1.75
353.70	Supervisory Equipment	55,509,184	R2	25.00	-	15.75	3.78
354.00	Towers & Fixtures	380,678,705	R5	65.00	(7.00)	42.12	1.56
355.00	Poles & Fixtures	508,938,637	R2.5	52.00	(42.00)	37.15	2.63
356.00	OH Conductors & Devices	630,352,557	R4	60.00	(42.00)	39.52	2.25
356.20	Clearing	30,355,853	S6	65.00	-	33.55	1.40
357.00	UG Conduit	3,277,188	R2	60.00	-	52.87	1.65
358.00	UG Conductors & Devices	7,274,658	R2	60.00	-	52.68	1.64
359.00	Roads & Trails	11,494,522	R5	70.00	-	54.19	1.39
	Total Transmission Plant	\$ 2,652,005,379		58.41	(20.44)	41.52	2.03
<u>DISTRIBUTION PLANT</u>							
<u>WASHINGTON - DISTRIBUTION</u>							
360.20	Rights-of-Way	\$ 297,931	R4	50.00	-	22.03	1.88
361.00	Structures & Improvements	2,166,412	R1.5	60.00	(5.00)	47.63	1.73
362.00	Station Equipment	41,804,262	R1.5	53.00	(10.00)	39.87	2.04
362.70	Supervisory Equipment	755,561	R4	22.00	-	8.94	4.22
364.00	Poles, Towers & Fixtures	78,881,062	R1.5	50.00	(110.00)	39.26	4.14
365.00	OH Conductors & Devices	53,162,424	R1.5	60.00	(80.00)	45.71	2.95
366.00	UG Conduit	13,724,890	R4	40.00	(80.00)	28.07	4.41
367.00	UG Conductors & Devices	17,451,853	R4	45.00	(35.00)	33.03	2.95
368.00	Line Transformers	82,326,435	R2.5	42.00	(25.00)	28.10	2.90
369.10	Overhead Services	14,707,741	R2.5	50.00	(15.00)	34.11	2.25
369.20	Underground Services	25,030,814	R4	55.00	(45.00)	44.34	2.61
370.00	Meters	13,639,079	R2.5	26.00	(5.00)	12.73	3.84
371.00	I.O.C.P.	532,439	L0	30.00	(15.00)	17.21	3.70
373.00	Street Lighting & Signal Systems	3,570,237	R3	40.00	(30.00)	24.74	3.15
	TOTAL WASHINGTON - DISTRIBUTION	\$ 348,051,140		48.64	(53.60)	35.82	3.14
<u>WASHINGTON - GENERAL</u>							
390.00	Structures & Improvements	\$ 10,852,793	R3	30.00	(10.00)	20.37	3.80
392.10	Transp. Eqpt. - Light Trucks & Vans	2,336,736	R3	12.00	10.00	6.98	7.91
392.50	Transp. Eqpt. - Medium Trucks	2,983,492	R3	14.00	10.00	9.50	6.66
392.90	Transp. Eqpt. - Trailers	618,162	S0.5	33.00	15.00	24.18	2.65
396.30	Light Power Operated Equipment	1,697,352	R4	10.00	10.00	4.93	9.69
396.70	Heavy Power Operated Equipment	5,405,808	L1.5	13.00	15.00	8.41	6.81
397.00	Communication Equipment	12,790,163	R2	20.00	-	12.16	5.24
	TOTAL WASHINGTON - GENERAL	\$ 36,684,506		20.69	1.42	13.36	5.49
<u>UTAH MINING</u>							
399.30	Structures & Improvements	\$ 13,118,775	FCST	34.64	(0.50)	12.51	0.81
399.30	Structures & Improvements - Prep Plant	24,022,508	FCST	49.30	(5.95)	34.74	1.86
399.41	Surface Processing Equip - Prep Plant	8,178,843	FCST	48.88	(5.95)	34.74	1.88
399.44	Surface Electric Power Facilities	3,181,747	SQ	13.20	-	12.70	7.44
399.45	Underground Equipment	106,004,030	L2	12.00	5.00	6.26	4.62
399.51	Vehicles	1,051,693	S3	14.00	5.00	8.02	4.49
399.52	Heavy Construction Equipment	3,180,145	R5	18.00	5.00	9.39	3.08
399.60	Miscellaneous Equipment	2,114,401	L1.5	13.00	1.00	7.36	4.97
399.61	Computer Equipment	600,464	R4	8.00	-	2.77	1.76
399.70	Mine Development	34,700,270	FCST	24.45	-	12.51	2.54
	TOTAL UTAH MINING	\$ 196,152,876		21.95	1.81	12.62	3.56