

**EXHIBIT NO. ___(CRC-5)
DOCKET NO. UE-072300/UG-072301
2007 PSE GENERAL RATE CASE
WITNESS: C. RICHARD CLARKE**

**BEFORE THE
WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION**

**WASHINGTON UTILITIES AND
TRANSPORTATION COMMISSION,**

Complainant,

v.

PUGET SOUND ENERGY, INC.,

Respondent.

**Docket No. UE-072300
Docket No. UG-072301**

**FIRST EXHIBIT (NONCONFIDENTIAL) TO THE
PREFILED REBUTTAL TESTIMONY OF
C. RICHARD CLARKE
ON BEHALF OF PUGET SOUND ENERGY, INC.**

JULY 3, 2008

PUGET SOUND ENERGY
ELECTRIC PLANT

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION RATES AS OF DECEMBER 31, 2006

ACCOUNT	SURVIVOR CURVE	NET SALVAGE PERCENT	ORIGINAL COST	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL		COMPOSITE REMAINING LIFE		
						ACCRUAL AMOUNT	ACCRUAL RATE			
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)=(7)/(4)	(9)=(6)/(7)		
ELECTRIC PLANT										
STEAM PRODUCTION PLANT										
311.00	STRUCTURES AND IMPROVEMENTS									
	COLSTRIP 1	125-R2	*	(10)	7,439,094.46	4,585,543	3,597,459	290,732	3.91	12.4
	COLSTRIP 2	125-R2	*	(10)	5,826,035.63	4,266,971	2,141,668	172,879	2.97	12.4
	COLSTRIP 3	125-R2	*	(10)	29,048,534.58	17,922,196	14,031,192	812,834	2.80	17.3
	COLSTRIP 4	125-R2	*	(10)	26,590,545.89	15,224,462	14,025,139	730,032	2.75	19.2
	COLSTRIP 1-2	125-R2	*	(10)	31,349,014.09	23,744,437	10,739,479	867,835	2.77	12.4
	COLSTRIP 3-4	125-R2	*	(10)	70,602,621.38	43,304,366	34,358,517	1,789,124	2.53	19.2
	FREDERICKSON 1	125-R2	*	(10)	<u>6,178,022.75</u>	<u>531,268</u>	<u>6,264,557</u>	<u>196,196</u>	3.18	31.9
	TOTAL STRUCTURES AND IMPROVEMENTS				177,033,868.78	109,579,243	85,158,011	4,859,632	2.75	17.5
312.00	BOILER PLANT EQUIPMENT									
	COLSTRIP 1	65-R1.5	*	(10)	57,923,526.18	38,212,872	25,503,005	2,111,053	3.64	12.1
	COLSTRIP 2	65-R1.5	*	(10)	50,275,608.68	32,050,678	23,252,489	1,925,034	3.83	12.1
	COLSTRIP 3	65-R1.5	*	(10)	120,026,660.81	76,142,837	55,886,493	3,370,111	2.81	16.6
	COLSTRIP 4	65-R1.5	*	(10)	108,107,974.69	59,659,731	59,259,040	3,219,466	2.98	18.4
	COLSTRIP 1-2	65-R1.5	*	(10)	7,804,511.14	6,116,626	2,468,336	207,254	2.66	11.9
	COLSTRIP 3-4	65-R1.5	*	(10)	18,959,641.49	11,549,952	9,305,653	508,067	2.68	18.3
	ENCOGEN	65-R1.5	*	(10)	42,748,413.60	25,989,705	21,033,550	1,023,033	2.39	20.6
	FREDERICKSON 1	65-R1.5	*	(10)	<u>17,970,988.13</u>	<u>1,543,539</u>	<u>18,224,548</u>	<u>599,870</u>	3.34	30.4
	TOTAL BOILER PLANT EQUIPMENT				423,817,324.72	251,265,940	214,933,114	12,963,888	3.06	16.6
314.00	TURBOGENERATOR UNITS									
	COLSTRIP 1	70-R2	*	(10)	21,474,560.50	9,917,384	13,704,633	1,117,277	5.20	12.3
	COLSTRIP 2	70-R2	*	(10)	18,439,808.63	8,923,118	11,360,671	928,005	5.03	12.2
	COLSTRIP 3	70-R2	*	(10)	39,374,273.69	18,146,387	25,165,313	1,484,106	3.77	17.0
	COLSTRIP 4	70-R2	*	(10)	37,400,011.30	15,834,655	25,305,360	1,342,320	3.59	18.9
	COLSTRIP 1-2	70-R2	*	(10)	3,845,455.75	2,999,274	1,230,727	102,030	2.65	12.1
	COLSTRIP 3-4	70-R2	*	(10)	13,373.04	(109,199)	123,908	6,590	49.28	18.8
	ENCOGEN	70-R2	*	(10)	20,328,750.93	12,259,410	10,102,216	483,128	2.38	20.9
	FREDERICKSON 1	70-R2	*	(10)	<u>15,800,824.04</u>	<u>1,361,602</u>	<u>16,019,304</u>	<u>514,263</u>	3.25	31.2
	TOTAL TURBOGENERATOR UNITS				156,677,057.88	69,332,631	103,012,132	5,977,719	3.82	17.2
315.00	ACCESSORY ELECTRIC EQUIPMENT									
	COLSTRIP 1	70-S2	*	0	7,180,381.66	5,475,648	1,704,735	141,212	1.97	12.1
	COLSTRIP 2	70-S2	*	0	5,070,990.12	3,260,175	1,810,816	148,363	2.93	12.2
	COLSTRIP 3	70-S2	*	0	6,467,681.73	3,720,215	2,747,466	161,794	2.50	17.0
	COLSTRIP 4	70-S2	*	0	5,668,758.41	2,940,241	2,728,516	144,238	2.54	18.9
	COLSTRIP 1-2	70-S2	*	0	2,375,376.28	1,682,455	692,921	57,300	2.41	12.1
	COLSTRIP 3-4	70-S2	*	0	7,652,069.98	4,301,803	3,350,266	177,620	2.32	18.9
	ENCOGEN	70-S2	*	0	1,678,558.68	993,459	685,100	32,044	1.91	21.4
	FREDERICKSON 1	70-S2	*	0	<u>962,486.71</u>	<u>82,940</u>	<u>879,547</u>	<u>27,392</u>	2.85	32.1
	TOTAL ACCESSORY ELECTRIC EQUIPMENT				37,056,303.57	22,456,936	14,599,367	889,963	2.40	16.4

PUGET SOUND ENERGY
ELECTRIC PLANT

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION RATES AS OF DECEMBER 31, 2006

ACCOUNT	SURVIVOR CURVE	NET SALVAGE PERCENT	ORIGINAL COST	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL		COMPOSITE REMAINING LIFE	
						ACCRUAL AMOUNT	ACCRUAL RATE		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)=(7)/(4)	(9)=(6)/(7)	
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT								
	COLSTRIP 1	45-R0.5 *	0	748,119.90	329,322	418,797	35,804	4.79	11.7
	COLSTRIP 2	45-R0.5 *	0	772,900.31	327,800	445,098	38,078	4.93	11.7
	COLSTRIP 3	45-R0.5 *	0	675,351.85	281,501	393,852	24,937	3.69	15.8
	COLSTRIP 4	45-R0.5 *	0	872,841.48	380,414	492,427	28,482	3.26	17.3
	COLSTRIP 1-2	45-R0.5 *	0	6,363,662.86	4,304,107	2,059,557	179,144	2.82	11.5
	COLSTRIP 1-4	45-R0.5 *	0	251,533.56	157,404	94,130	5,599	2.23	16.8
	COLSTRIP 3-4	45-R0.5 *	0	4,639,636.96	2,498,528	2,141,109	125,344	2.70	17.1
	ENCOGEN	45-R0.5 *	0	1,100,276.92	14,249	1,086,028	56,010	5.09	19.4
	FREDERICKSON 1	45-R0.5 *	0	336,377.91	28,515	307,863	11,274	3.35	27.3
	TOTAL MISCELLANEOUS POWER PLANT EQUIPMENT			15,760,701.75	8,321,840	7,438,861	504,672	3.20	14.7
	TOTAL STEAM PRODUCTION PLANT			810,345,256.70	460,956,590	425,141,485	25,195,874		
	HYDROELECTRIC PRODUCTION PLANT								
331.00	STRUCTURES AND IMPROVEMENTS								
	LOWER BAKER	100-S1.5 *	(25)	3,283,622.79	3,325,908	778,620	26,577	0.81	29.3
	UPPER BAKER	100-S1.5 *	(25)	4,846,009.82	5,294,542	762,969	26,082	0.54	29.3
	ELECTRON	100-S1.5 *	(25)	2,460,057.87	1,077,073	1,998,002	175,070	7.12	11.4
	SNOQUALMIE #1	100-S1.5 *	(25)	3,550,855.62	1,564,402	2,874,166	79,693	2.24	36.1
	SNOQUALMIE #2	100-S1.5 *	(25)	652,002.48	389,318	425,686	12,934	1.98	32.9
	TOTAL STRUCTURES AND IMPROVEMENTS			14,792,548.58	11,651,243	6,839,443	320,356	2.17	21.3
332.00	RESERVOIRS, DAMS & WATERWAYS								
	LOWER BAKER	100-S1.5 *	(25)	12,411,912.33	13,349,724	2,165,169	73,984	0.60	29.3
	UPPER BAKER	100-S1.5 *	(25)	48,049,631.71	55,004,100	5,057,940	172,608	0.36	29.3
	ELECTRON	100-S1.5 *	(25)	45,532,653.08	19,713,554	37,202,265	3,257,483	7.15	11.4
	SNOQUALMIE #1	100-S1.5 *	(25)	584,993.96	168,195	563,049	15,887	2.72	35.4
	SNOQUALMIE #2	100-S1.5 *	(25)	1,179,902.74	639,843	835,035	25,545	2.17	32.7
	TOTAL RESERVOIRS, DAMS & WATERWAYS			107,759,093.82	88,875,416	45,823,458	3,545,507	3.29	12.9
333.00	WATER WHEELS, TURBINES & GENERATORS								
	LOWER BAKER	70-R1.5 *	0	10,005,540.19	4,431,890	5,573,650	200,262	2.00	27.8
	UPPER BAKER	70-R1.5 *	0	8,669,934.54	8,787,000	(117,066)	0	-	-
	ELECTRON	70-R1.5 *	0	1,351,642.25	343,010	1,008,632	90,500	6.70	11.1
	SNOQUALMIE #1	70-R1.5 *	0	708,781.31	326,489	382,292	11,428	1.61	33.5
	SNOQUALMIE #2	70-R1.5 *	0	5,210,196.53	(299,900)	5,510,098	168,981	3.24	32.6
	TOTAL WATER WHEELS, TURBINES & GENERATORS			25,946,094.82	13,588,489	12,357,606	471,171	1.82	26.2
334.00	ACCESSORY ELECTRIC EQUIPMENT								
	LOWER BAKER	65-R1 *	0	1,883,879.27	1,197,033	686,846	25,161	1.34	27.3
	UPPER BAKER	65-R1 *	0	1,762,732.16	1,757,755	4,977	183	0.01	27.2
	ELECTRON	65-R1 *	0	1,793,243.86	546,856	1,246,389	113,012	6.30	11.0
	SNOQUALMIE #1	65-R1 *	0	298,571.16	150,267	148,305	5,038	1.69	29.4
	SNOQUALMIE #2	65-R1 *	0	490,371.62	248,943	241,428	8,147	1.66	29.6
	TOTAL ACCESSORY ELECTRIC EQUIPMENT			6,228,798.07	3,900,854	2,327,945	151,541	2.43	15.4

PUGET SOUND ENERGY
ELECTRIC PLANT

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION RATES AS OF DECEMBER 31, 2006

ACCOUNT	SURVIVOR CURVE	NET SALVAGE PERCENT	ORIGINAL COST	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL		COMPOSITE REMAINING LIFE	
						ACCRUAL AMOUNT	ACCRUAL RATE		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)=(7)/(4)	(9)=(6)/(7)	
335.00	MISCELLANEOUS POWER PLANT EQUIPMENT								
	LOWER BAKER	35-S1.5 *	0	663,976.60	634,140	29,835	1,171	0.18	25.5
	UPPER BAKER	35-S1.5 *	0	493,379.13	236,215	257,165	10,527	2.13	24.4
	ELECTRON	35-S1.5 *	0	634,886.77	127,226	507,660	46,367	7.30	10.9
	SNOQUALMIE #1	35-S1.5 *	0	1,793.49	1,868	(75)	0	-	-
	SNOQUALMIE #2	35-S1.5 *	0	4,773.64	3,562	1,212	166	3.48	7.3
	<i>TOTAL MISCELLANEOUS POWER PLANT EQUIPMENT</i>			1,798,809.63	1,003,011	795,797	58,231	3.24	13.7
335.10	MISCELLANEOUS TOOLS								
	LOWER BAKER	SQUARE *	0	483,574.59	253,762	229,812	20,356	4.21	11.3
	UPPER BAKER	SQUARE *	0	264,505.15	188,528	75,977	4,387	1.66	17.3
	ELECTRON	SQUARE *	0	592,078.84	265,428	326,655	102,706	17.35	3.2
	SNOQUALMIE #1	SQUARE *	0	344,339.73	165,364	178,979	53,922	15.66	3.3
	SNOQUALMIE #2	SQUARE *	0	66,781.00	27,293	39,489	7,513	11.25	5.3
	<i>TOTAL MISCELLANEOUS TOOLS</i>			1,751,279.31	900,375	850,912	188,884	10.79	4.5
336.00	ROADS, RAILROADS & BRIDGES								
	LOWER BAKER	70-R5 *	0	74,502.59	64,574	9,929	338	0.45	29.4
	UPPER BAKER	70-R5 *	0	645,094.99	667,873	(22,778)	0	-	-
	ELECTRON	70-R5 *	0	492,607.43	297,501	195,105	30,189	6.13	6.5
	SNOQUALMIE #1	70-R5 *	0	39,894.69	31,212	8,684	238	0.60	36.5
	SNOQUALMIE #2	70-R5 *	0	287,456.42	8,421	279,035	7,443	2.59	37.5
	<i>TOTAL ROADS, RAILROADS & BRIDGES</i>			1,539,556.12	1,069,581	469,975	38,208	2.48	12.3
338.00	EASEMENTS								
	SNOQUALMIE #1	SQUARE *	0	32,898.73	2,920	29,979	799	2.43	37.5
	<i>TOTAL EASEMENTS</i>			32,898.73	2,920	29,979	799	2.43	37.5
	TOTAL HYDROELECTRIC PRODUCTION PLANT			159,849,079.08	120,991,889	69,495,115	4,774,697		
	OTHER PRODUCTION PLANT								
341.00	STRUCTURES AND IMPROVEMENTS								
	ENCOGEN	40-R5 *	(5)	6,586,203.49	3,884,244	3,031,269	141,359	2.15	21.4
	CRYSTAL MOUNTAIN	40-R5 *	(5)	28,241.57	31,401	(1,748)	0	-	-
	FREDONIA	40-R5 *	(5)	3,480,038.29	1,922,801	1,731,239	144,939	4.16	11.9
	FREDERICKSON	40-R5 *	(5)	2,344,478.06	1,759,372	702,329	75,454	3.22	9.3
	HOPKINS RIDGE	SQUARE *	(5)	3,818,831.40	207,703	3,802,070	161,790	4.24	23.5
	WHITEHORN 2-3	40-R5 *	(5)	185,229.75	61,876	132,615	14,244	7.69	9.3
	WILD HORSE	SQUARE *	(5)	4,153,532.12	4,552	4,356,657	177,823	4.28	24.5
	<i>TOTAL STRUCTURES AND IMPROVEMENTS</i>			20,596,554.68	7,871,949	13,754,431	715,609	3.47	19.2
342.00	FUEL HOLDERS, PRODUCERS & ACCESSORIES								
	ENCOGEN	40-R5 *	(5)	7,998,178.46	4,831,556	3,566,531	166,349	2.08	21.4
	FREDERICKSON 1	40-R5 *	(5)	1,804,662.80	155,513	1,739,383	54,560	3.02	31.9
	CRYSTAL MOUNTAIN	40-R5 *	(5)	197,234.51	126,179	80,917	8,518	4.32	9.5
	FREDONIA	40-R5 *	(5)	3,355,684.73	1,625,259	1,898,210	159,351	4.75	11.9
	FREDERICKSON	40-R5 *	(5)	3,702,107.48	3,228,759	658,453	71,534	1.93	9.2
	WHITEHORN 2-3	40-R5 *	(5)	134,194.70	73,037	67,867	7,817	5.83	8.7
	<i>TOTAL FUEL HOLDERS, PRODUCERS & ACCESSORIES</i>			17,192,062.68	10,040,303	8,011,361	468,129	2.72	17.1

PUGET SOUND ENERGY
ELECTRIC PLANT

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE, ORIGINAL COST, BOOK DEPRECIATION RESERVE
AND CALCULATED ANNUAL DEPRECIATION RATES AS OF DECEMBER 31, 2006

ACCOUNT	SURVIVOR CURVE	NET SALVAGE PERCENT	ORIGINAL COST	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL		COMPOSITE REMAINING LIFE
						ACCRUAL AMOUNT	ACCRUAL RATE	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)=(7)/(4)	(9)=(6)/(7)

PUGET SOUND ENERGY
ELECTRIC PLANT

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION RATES AS OF DECEMBER 31, 2006

	ACCOUNT (1)	SURVIVOR CURVE (2)	NET SALVAGE PERCENT (3)	ORIGINAL COST (4)	BOOK DEPRECIATION RESERVE (5)	FUTURE ACCRUALS (6)	CALCULATED ANNUAL		COMPOSITE REMAINING LIFE (9)=(6)/(7)	
							ACCRUAL AMOUNT (7)	ACCRUAL RATE (8)=(7)/(4)		
344.00	GENERATORS									
	ENCOGEN	40-R5	*	0	70,644,953.32	42,726,036	27,918,918	1,302,173	1.84	21.4
	FREDERICKSON 1	40-R5	*	0	29,246,324.17	2,516,210	26,730,115	838,446	2.87	31.9
	CRYSTAL MOUNTAIN	40-R5	*	0	451,571.96	262,969	188,603	20,188	4.47	9.3
	FREDONIA	40-R5	*	0	41,422,739.26	31,233,942	10,188,798	851,619	2.06	12.0
	FREDERICKSON	40-R5	*	0	24,876,993.49	19,279,911	5,597,083	616,923	2.48	9.1
	HOPKINS RIDGE	SQUARE	*	(5)	145,368,923.69	7,906,564	44,730,806	6,158,758	4.24	7.3
	WHITEHORN 2-3	40-R5	*	0	41,703.33	13,571	28,132	2,963	7.10	9.5
	WILD HORSE	SQUARE	*	(5)	288,129,346.92	315,758	2,220,056	12,335,512	4.28	0.2
	<i>TOTAL GENERATORS</i>				600,182,556.14	104,254,961	117,602,511	22,126,582	3.69	5.3
345.00	ACCESSORY ELECTRIC EQUIPMENT									
	ENCOGEN	40-R5	*	0	2,021,517.63	1,221,922	799,596	37,295	1.84	21.4
	FREDERICKSON 1	40-R5	*	0	296,766.72	25,573	271,194	8,507	2.87	31.9
	CRYSTAL MOUNTAIN	40-R5	*	0	84,237.34	44,101	40,136	4,272	5.07	9.4
	FREDONIA	40-R5	*	0	884,929.97	558,698	326,232	27,086	3.06	12.0
	FREDERICKSON	40-R5	*	0	1,872,008.64	674,941	1,197,068	126,403	6.75	9.5
	HOPKINS RIDGE	SQUARE	*	(5)	16,346,021.27	889,045	16,274,278	692,523	4.24	23.5
	WHITEHORN 2-3	40-R5	*	0	183,141.18	96,570	86,572	9,189	5.02	9.4
	WILD HORSE	SQUARE	*	(5)	32,390,556.36	35,497	33,974,587	1,386,718	4.28	24.5
	<i>TOTAL ACCESSORY ELECTRIC EQUIPMENT</i>				54,079,179.11	3,546,347	52,969,663	2,291,993	4.24	23.1
346.00	MISCELLANEOUS POWER PLANT EQUIPMENT									
	ENCOGEN	40-R5	*	0	1,263,513.11	693,750	569,763	26,558	2.10	21.5
	FREDONIA	40-R5	*	0	241,975.23	123,971	118,004	9,445	3.90	12.5
	FREDERICKSON	40-R5	*	0	172,525.69	90,631	81,895	8,663	5.02	9.5
	HOPKINS RIDGE	SQUARE	*	(5)	285,518.09	15,529	284,265	12,096	4.24	23.5
	WHITEHORN 2-3	40-R5	*	0	50,002.44	25,283	24,720	2,612	5.22	9.5
	<i>TOTAL MISCELLANEOUS POWER PLANT EQUIPMENT</i>				2,013,534.56	949,164	1,078,647	59,374	2.95	18.2
346.10	MISCELLANEOUS TOOLS									
	ENCOGEN	SQUARE	*	0	26,178.71	642	25,537	1,188	4.54	21.5
	CRYSTAL MOUNTAIN	SQUARE	*	0	10,385.31	8,563	1,822	192	1.85	9.5
	FREDONIA	SQUARE	*	0	358,952.00	133,873	225,079	18,005	5.02	12.5
	FREDERICKSON	SQUARE	*	0	209,893.69	137,150	72,746	7,657	3.65	9.5
	WHITEHORN 2-3	SQUARE	*	0	195,176.94	77,126	118,049	12,425	6.37	9.5
	<i>TOTAL MISCELLANEOUS TOOLS</i>				800,586.65	357,354	443,233	39,467	4.93	11.2
348.00	EASEMENTS									
	FREDONIA	SQUARE	*	0	221,928.75	115,866	106,062	8,485	3.82	12.5
	<i>TOTAL ACCOUNT - EASEMENTS</i>				221,928.75	115,866	106,062	8,485	3.82	12.5
	TOTAL OTHER PRODUCTION PLANT				695,086,402.57	127,135,944	193,965,908	25,709,639		

PUGET SOUND ENERGY
ELECTRIC PLANT

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION RATES AS OF DECEMBER 31, 2006

ACCOUNT (1)	SURVIVOR CURVE (2)	NET SALVAGE PERCENT (3)	ORIGINAL COST (4)	BOOK DEPRECIATION RESERVE (5)	FUTURE ACCRUALS (6)	CALCULATED ANNUAL ACCRUAL AMOUNT (7)	ACCRUAL RATE (8)=(7)/(4)	COMPOSITE REMAINING LIFE (9)=(6)/(7)	
TRANSMISSION PLANT									
351.00	EASEMENTS	50-SQ	0	5,312,769.09	2,396,619	2,916,153	101,063	1.90	28.9
352.00	STRUCTURES AND IMPROVEMENTS	55-R3	(5)	2,325,621.62	888,459	1,553,441	39,534	1.70	39.3
353.00	STATION EQUIPMENT	45-R1	(10)	107,581,869.84	33,435,355	84,904,703	2,266,976	2.11	37.5
354.00	TOWERS AND FIXTURES	65-R4	(20)	73,368,519.98	28,794,976	59,247,247	1,222,163	1.67	48.5
355.00	POLES AND FIXTURES	45-R2	(30)	30,015,416.93	11,141,249	27,878,791	905,211	3.02	30.8
356.00	OVERHEAD CONDUCTORS AND DEVICES	50-R3	(20)	103,996,799.15	46,103,967	78,692,193	2,192,740	2.11	35.9
358.00	UNDERGROUND CONDUCTORS AND DEVICES	50-R3	0	3,475,408.60	294,389	3,181,020	66,810	1.92	47.6
359.00	ROADS AND TRAILS	60-R4	0	606,197.10	265,501	340,697	8,673	1.43	39.3
TOTAL TRANSMISSION PLANT				326,682,602.31	123,320,515	258,714,245	6,803,170		
DISTRIBUTION PLANT									
361.00	STRUCTURES AND IMPROVEMENTS	55-R3	(5)	6,177,372.54	2,378,068	4,108,175	111,899	1.81	36.7
362.00	STATION EQUIPMENT	45-R1.5	(10)	397,736,015.17	161,033,371	276,476,246	7,848,744	1.97	35.2
364.00	POLES, TOWERS AND FIXTURES	45-R2	(30)	322,403,709.38	109,098,892	310,025,934	10,025,339	3.11	30.9
365.00	OVERHEAD CONDUCTORS AND DEVICES	40-R2.5	(20)	352,071,706.51	168,356,669	254,129,377	9,975,037	2.83	25.5
366.00	UNDERGROUND CONDUIT	50-R4	(15)	497,097,315.81	148,066,305	423,595,607	11,236,633	2.26	37.7
367.00	UNDERGROUND CONDUCTORS AND DEVICES	35-R2.5	(20)	553,731,777.60	191,071,430	473,406,705	19,563,877	3.53	24.2
368.00	LINE TRANSFORMERS	40-R2	(20)	350,644,501.37	125,575,362	295,198,036	11,416,401	3.26	25.9
369.00	SERVICES	45-R3	(20)	173,173,054.23	92,265,844	115,541,820	4,036,225	2.33	28.6
370.00	METERS	35-R2.5	0	130,126,165.59	49,790,896	80,335,266	3,016,390	2.32	26.6
373.00	STREET LIGHTING AND SIGNAL SYSTEMS	35-R2	(15)	53,978,651.56	22,430,432	39,645,016	1,800,659	3.34	22.0
375.00	EASEMENTS	50-SQ	0	24,927,698.32	8,115,310	16,812,387	557,940	2.24	30.1
TOTAL DISTRIBUTION PLANT				2,862,067,968.08	1,078,182,579	2,289,274,569	79,589,144		
GENERAL PLANT									
390.00	STRUCTURES AND IMPROVEMENTS	35-R4	(5)	30,728,309.61	5,895,945	26,368,781	2,027,917	6.60	13.0
391.10	OFFICE FURNITURE & EQUIPMENT	20-SQ	0	13,493,600.61	9,375,599	4,118,001	938,381	5.00 **	4.4
391.20	OFFICE FURNITURE & EQUIPMENT - COMPUTERS	5-SQ	0	21,260,586.72	18,774,380	2,486,207	1,460,181	20.00 **	1.7
392.00	TRANSPORTATION EQUIPMENT	10-SQ	10	1,135,988.92	1,127,242	(104,852)	-	**	-
393.00	STORES EQUIPMENT	20-SQ	0	1,056,099.12	(160,146)	1,216,246	519,670	5.00 **	2.3
394.00	TOOLS, SHOP & GARAGE EQUIPMENT	20-SQ	0	5,768,784.56	3,436,993	2,331,790	308,339	5.00 **	7.6
395.00	LABORATORY EQUIPMENT	20-SQ	0	13,345,330.63	5,286,330	8,059,002	1,605,414	5.00 **	5.0
396.00	POWER OPERATED EQUIPMENT	15-SQ	10	1,196,079.65	1,196,080	(119,609)	-	**	-
397.00	COMMUNICATION EQUIPMENT	15-SQ	0	41,413,423.85	19,312,260	22,101,164	6,130,635	6.67 **	3.6
398.00	MISCELLANEOUS EQUIPMENT	15-SQ	0	445,545.04	300,485	145,060	50,120	6.67 **	2.9
TOTAL GENERAL PLANT				129,843,748.71	64,545,168	66,601,790	13,040,657		
TOTAL ELECTRIC PLANT				4,983,875,057.45	1,975,132,685	3,303,193,112	155,113,181		

* LIFE SPAN PROCEDURE USED. CURVE SHOWN IS INTERIM SURVIVOR CURVE.
** ANNUAL ACCRUAL RATES CALCULATED BASED ON AMORTIZATION PERIOD AND NET SALVAGE IN COLUMN 2 & 3