

**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) | |
|-------------------------------|---|----------------------------------|-------------------------|--|---------------------------|---|--------------------------------|---|------|
| 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 | 129,522 | 1.74 | 27.8 |
| | COLSTRIP 2 | 125-R2 * | (10) | 5,826,035.63 | 4,266,971 | 2,141,668 | 76,900 | 1.32 | 27.9 |
| | COLSTRIP 3 | 125-R2 * | (10) | 29,048,534.58 | 17,922,196 | 14,031,192 | 387,477 | 1.33 | 36.2 |
| | COLSTRIP 4 | 125-R2 * | (10) | 26,590,545.89 | 15,224,462 | 14,025,139 | 377,144 | 1.42 | 37.2 |
| | COLSTRIP 1-2 | 125-R2 * | (10) | 31,349,014.09 | 23,744,437 | 10,739,479 | 386,544 | 1.23 | 27.8 |
| | COLSTRIP 3-4 | 125-R2 * | (10) | 70,602,621.38 | 43,304,366 | 34,358,517 | 924,847 | 1.31 | 37.2 |
| | FREDERICKSON 1 | 125-R2 * | (10) | 6,178,022.75 | 531,268 | 6,264,557 | 196,196 | 3.18 | 31.9 |
| | <i>TOTAL STRUCTURES AND IMPROVEMENTS</i> | | | 177,033,868.78 | 109,579,243 | 85,158,011 | 2,478,630 | 1.40 | 34.4 |
| 312.00 | BOILER PLANT EQUIPMENT | | | | | | | | |
| | COLSTRIP 1 | 65-R1.5 * | (10) | 57,923,526.18 | 38,212,872 | 25,503,005 | 979,626 | 1.69 | 26.0 |
| | COLSTRIP 2 | 65-R1.5 * | (10) | 50,275,608.68 | 32,050,678 | 23,252,489 | 893,706 | 1.78 | 26.0 |
| | COLSTRIP 3 | 65-R1.5 * | (10) | 120,026,660.81 | 76,142,837 | 55,886,493 | 1,725,379 | 1.44 | 32.4 |
| | COLSTRIP 4 | 65-R1.5 * | (10) | 108,107,974.69 | 59,659,731 | 59,259,040 | 1,776,865 | 1.64 | 33.4 |
| | COLSTRIP 1-2 | 65-R1.5 * | (10) | 7,804,511.14 | 6,116,626 | 2,468,336 | 98,894 | 1.27 | 25.0 |
| | COLSTRIP 3-4 | 65-R1.5 * | (10) | 18,959,641.49 | 11,549,952 | 9,305,653 | 282,692 | 1.49 | 32.9 |
| | 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) | 17,970,988.13 | 1,543,539 | 18,224,548 | 599,870 | 3.34 | 30.4 |
| | <i>TOTAL BOILER PLANT EQUIPMENT</i> | | | 423,817,324.72 | 251,265,940 | 214,933,114 | 7,380,065 | 1.74 | 29.1 |
| 314.00 | TURBOGENERATOR UNITS | | | | | | | | |
| | COLSTRIP 1 | 70-R2 * | (10) | 21,474,560.50 | 9,917,384 | 13,704,633 | 507,199 | 2.36 | 27.0 |
| | COLSTRIP 2 | 70-R2 * | (10) | 18,439,808.63 | 8,923,118 | 11,360,671 | 422,870 | 2.29 | 26.9 |
| | COLSTRIP 3 | 70-R2 * | (10) | 39,374,273.69 | 18,146,387 | 25,165,313 | 736,086 | 1.87 | 34.2 |
| | COLSTRIP 4 | 70-R2 * | (10) | 37,400,011.30 | 15,834,655 | 25,305,360 | 719,339 | 1.92 | 35.2 |
| | COLSTRIP 1-2 | 70-R2 * | (10) | 3,845,455.75 | 2,999,274 | 1,230,727 | 47,790 | 1.24 | 25.8 |
| | COLSTRIP 3-4 | 70-R2 * | (10) | 13,373.04 | (109,199) | 123,908 | 3,550 | 26.55 | 34.9 |
| | 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) | 15,800,824.04 | 1,361,602 | 16,019,304 | 514,263 | 3.25 | 31.2 |
| | <i>TOTAL TURBOGENERATOR UNITS</i> | | | 156,677,057.88 | 69,332,631 | 103,012,132 | 3,434,225 | 2.19 | 30.0 |
| 315.00 | ACCESSORY ELECTRIC EQUIPMENT | | | | | | | | |
| | COLSTRIP 1 | 70-S2 * | 0 | 7,180,381.66 | 5,475,648 | 1,704,735 | 67,055 | 0.93 | 25.4 |
| | COLSTRIP 2 | 70-S2 * | 0 | 5,070,990.12 | 3,260,175 | 1,810,816 | 68,727 | 1.36 | 26.3 |
| | COLSTRIP 3 | 70-S2 * | 0 | 6,467,681.73 | 3,720,215 | 2,747,466 | 82,557 | 1.28 | 33.3 |
| | COLSTRIP 4 | 70-S2 * | 0 | 5,668,758.41 | 2,940,241 | 2,728,516 | 79,193 | 1.40 | 34.5 |
| | COLSTRIP 1-2 | 70-S2 * | 0 | 2,375,376.28 | 1,682,455 | 692,921 | 27,128 | 1.14 | 25.5 |
| | COLSTRIP 3-4 | 70-S2 * | 0 | 7,652,069.98 | 4,301,803 | 3,350,266 | 97,976 | 1.28 | 34.2 |
| | ENCOGEN | 70-S2 * | 0 | 1,678,558.68 | 993,459 | 685,100 | 32,044 | 1.91 | 21.4 |
| | FREDERICKSON 1 | 70-S2 * | 0 | 962,486.71 | 82,940 | 879,547 | 27,392 | 2.85 | 32.1 |
| | <i>TOTAL ACCESSORY ELECTRIC EQUIPMENT</i> | | | 37,056,303.57 | 22,456,936 | 14,599,367 | 482,072 | 1.30 | 30.3 |

**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 | 17,294 | 2.31 | 24.2 |
| | COLSTRIP 2 | 45-R0.5 | * | 0 | 772,900.31 | 327,800 | 445,098 | 18,421 | 2.38 | 24.2 |
| | COLSTRIP 3 | 45-R0.5 | * | 0 | 675,351.85 | 281,501 | 393,852 | 13,561 | 2.01 | 29.0 |
| | COLSTRIP 4 | 45-R0.5 | * | 0 | 872,841.48 | 380,414 | 492,427 | 16,874 | 1.93 | 29.2 |
| | COLSTRIP 1-2 | 45-R0.5 | * | 0 | 6,363,662.86 | 4,304,107 | 2,059,557 | 89,046 | 1.40 | 23.1 |
| | COLSTRIP 1-4 | 45-R0.5 | * | 0 | 251,533.56 | 157,404 | 94,130 | 3,460 | 1.38 | 27.2 |
| | COLSTRIP 3-4 | 45-R0.5 | * | 0 | 4,639,636.96 | 2,498,528 | 2,141,109 | 75,510 | 1.63 | 28.4 |
| | 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 |
| | <i>TOTAL MISCELLANEOUS POWER PLANT EQUIPMENT</i> | | | | 15,760,701.75 | 8,321,840 | 7,438,861 | 301,450 | 1.91 | 24.7 |
| | TOTAL STEAM PRODUCTION PLANT | | | | 810,345,256.70 | 460,956,590 | 425,141,485 | 14,076,442 | | |
| | 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 |
| | <i>TOTAL STRUCTURES AND IMPROVEMENTS</i> | | | | 14,792,548.58 | 11,651,243 | 6,839,443 | 320,356 | 2.17 | 21.3 |
| 332.00 | RESERVOIRS, DAMS & WATERWAY | | | | | | | | | |
| | 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 |
| | <i>TOTAL RESERVOIRS, DAMS & WATERWAYS</i> | | | | 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) | - | - | - |
| | 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 |
| | <i>TOTAL WATER WHEELS, TURBINES & GENERATORS</i> | | | | 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 |
| | <i>TOTAL ACCESSORY ELECTRIC EQUIPMENT</i> | | | | 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) | - | - | - |
| | 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) | - | - | - |
| | 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) | - | - | - |
| | 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 (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 | 144,730,806 | 6,158,758 | 4.24 | 23.5 |
| | WHITEHORN 2-3 | 40-R5 | * | 0 | 41,703.33 | 13,571 | 28,132 | 2,963 | 7.10 | 9.5 |
| | WILD HORSE | SQUARE | * | (5) | <u>288,129,346.92</u> | <u>315,758</u> | <u>302,220,056</u> | <u>12,335,512</u> | 4.28 | 24.5 |
| | <i>TOTAL GENERATORS</i> | | | | 600,182,556.14 | 104,254,961 | 517,602,511 | 22,126,582 | 3.69 | 23.4 |
| 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) | <u>32,390,556.36</u> | <u>35,497</u> | <u>33,974,587</u> | <u>1,386,718</u> | 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 | <u>50,002.44</u> | <u>25,283</u> | <u>24,720</u> | <u>2,612</u> | 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 | <u>195,176.94</u> | <u>77,126</u> | <u>118,049</u> | <u>12,425</u> | 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 | <u>221,928.75</u> | <u>115,866</u> | <u>106,062</u> | <u>8,485</u> | 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 | 593,965,908 | 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 | | COMPOSITE REMAINING LIFE (9)=(6)/(7) | |
|---------------------------------|--|----------------------------------|-------------------------|--|---------------------------|--------------------------|--------------------------------|---|------|
| | | | | | | ACCRUAL AMOUNT (7) | ACCRUAL RATE (8)=(7)/(4) | | |
| 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 IMPROVMENTS | 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 & 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 | 3,703,193,112 | 143,993,749 | | |

* 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

**PUGET SOUND ENERGY
GAS PLANT**

**TABLE 2. 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) |
|--|---|----------------------------------|-------------------------|--|---------------------------|---|--------------------------------|---|
| GAS PLANT | | | | | | | | |
| MANUFACTURED GAS PRODUCTION PLANT | | | | | | | | |
| 305.00 | STRUCTURES AND IMPROVEMENTS | 50-R4 * | 466,241 | 411,006 | 78,548 | 2,350 | 0.50 | 33.4 |
| 311.00 | LIQUEFIED PETROLEUM GAS EQUIPMENT | 50-R4 * | 6,241,323 | 4,931,829 | 1,933,627 | 59,555 | 0.95 | 32.5 |
| 320.00 | OTHER EQUIPMENT | 25-R4 * | 78,000 | 77,236 | 764 | 41 | 0.05 | 18.6 |
| TOTAL MANUFACTURED GAS PRODUCTION PLANT | | | 6,785,564 | 5,420,071 | 2,012,939 | 61,946 | | |
| UNDERGROUND STORAGE PLANT | | | | | | | | |
| 351.10 | STRUCTURES AND IMPROVEMENTS - WELLS | 50-R3 * | 365,403 | 237,397 | 164,546 | 5,951 | 1.63 | 27.7 |
| 351.20 | STRUCTURES AND IMPROVEMENTS - COMPRESSOR ST | 50-R3 * | 331,242 | 341,421 | 22,945 | 830 | 0.25 | 27.6 |
| 351.30 | STRUCTURES AND IMPROVEMENTS - M & R STATION | 45-R3 * | 2,245 | 2,941 | (472) | - | - | - |
| 351.40 | STRUCTURES AND IMPROVEMENTS - OTHER | 45-R3 * | 111,965 | 77,705 | 45,457 | 1,683 | 1.50 | 27.0 |
| 352.10 | WELLS | 60-R4 * | 7,487,278 | 5,990,924 | 2,619,446 | 89,932 | 1.20 | 29.1 |
| 352.20 | RESERVOIRS | 60-R4 * | 1,411,453 | 788,270 | 834,900 | 28,569 | 2.02 | 29.2 |
| 352.30 | NON-RECOVERABLE NATURAL GAS | SQUARE * | 3,157,248 | 1,197,911 | 1,959,337 | 66,418 | 2.10 | 29.5 |
| 353.00 | LINES | 50-R3 * | 1,564,176 | 783,756 | 1,093,255 | 39,121 | 2.50 | 27.9 |
| 354.00 | COMPRESSOR STATION EQUIPMENT | 40-R3 * | 7,591,289 | 3,176,896 | 5,173,522 | 194,107 | 2.56 | 26.7 |
| 355.00 | MEASURING AND REGULATING EQUIPMENT | 40-R2 * | 293,676 | 76,470 | 246,574 | 9,597 | 3.27 | 25.7 |
| 356.00 | PURIFICATION EQUIPMENT | 40-R2 * | 1,012,001 | 580,892 | 481,709 | 18,987 | 1.88 | 25.4 |
| 357.00 | OTHER EQUIPMENT | 25-R3 * | 591,009 | 485,017 | 105,993 | 5,600 | 0.95 | 18.9 |
| TOTAL UNDERGROUND STORAGE PLANT | | | 23,918,985 | 13,739,600 | 12,747,212 | 460,795 | | |
| LIQUEFIED NATURAL GAS PLANT | | | | | | | | |
| 361.00 | STRUCTURES AND IMPROVEMENTS | 45-R3 * | 3,973,839 | 303,575 | 3,670,264 | 113,734 | 2.86 | 32.3 |
| 362.00 | GAS HOLDERS | 40-S3 * | 3,601,494 | 120,438 | 4,201,355 | 130,577 | 3.63 | 32.2 |
| 363.00 | PURIFICATION EQUIPMENT | 40-R2 * | 3,966,061 | 426,352 | 3,738,012 | 124,642 | 3.14 | 30.0 |
| 364.00 | TRANSPORTATION EQUIPMENT | 25-L2 * | 970,581 | 213,610 | 659,912 | 31,194 | 3.21 | 21.2 |
| TOTAL LIQUEFIED NATURAL GAS PLANT | | | 12,511,975 | 1,063,975 | 12,269,543 | 400,147 | | |
| DISTRIBUTION PLANT | | | | | | | | |
| 373.00 | EASEMENTS | 50-SQ | 7,789,178 | 211,553 | 7,577,625 | 156,353 | 2.01 | 48.5 |
| 375.00 | STRUCTURES AND IMPROVEMENTS | 45-R3 | 8,128,305 | 2,894,940 | 5,639,780 | 178,102 | 2.19 | 31.7 |
| 376.10 | MAINS - CAST IRON | SQUARE * | 2,041,491 | 1,847,622 | 1,418,764 | 1,418,764 | 69.50 | 1.0 |
| 376.20 | MAINS - PLASTIC | 50-R4 | 642,671,850 | 152,856,555 | 714,750,442 | 17,771,066 | 2.77 | 40.2 |
| 376.30 | MAINS - STEEL | SQUARE * | 49,391,334 | 46,389,145 | 6,459,582 | 807,449 | 1.63 | 8.0 |
| 376.40 | MAINS - STEEL WRAP | 50-R4 | 306,518,527 | 79,569,869 | 380,207,920 | 10,029,238 | 3.27 | 37.9 |
| 378.00 | MEASURING & REGULATING STATION EQUIPMENT | 30-R1.5 | 55,681,323 | 12,976,350 | 53,841,236 | 2,321,010 | 4.17 | 23.2 |
| 380.00 | SERVICES | 40-R2.5 | 538,213,823 | 230,079,279 | 711,794,907 | 24,676,021 | 4.58 | 28.8 |
| 380.10 | SERVICES - BARE STEEL | SQUARE * | 10,275,513 | 7,353,907 | 4,257,423 | 532,179 | 5.18 | 8.0 |
| 381.00 | METERS | 35-R3 | 53,370,787 | 18,393,271 | 34,977,516 | 1,455,709 | 2.73 | 24.0 |

**PUGET SOUND ENERGY
GAS PLANT**

**TABLE 2. 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) | |
| 382.00 | METER INSTALLATIONS | 40-R2.5 | 0 | 117,058,185 | 18,224,886 | 98,833,298 | 2,808,421 | 2.40 | 35.2 |
| 383.00 | HOUSE REGULATORS | 40-R4 | (10) | 12,193,537 | 4,631,584 | 8,781,310 | 294,160 | 2.41 | 29.9 |
| 384.00 | HOUSE REGULATOR INSTALLATIONS | 40-R4 | 0 | 65,769,508 | 8,444,183 | 57,325,327 | 1,618,573 | 2.46 | 35.4 |
| 385.00 | INDUSTRIAL MEASURING & REGULATING STATION EQUIP. | 30-R2.5 | (10) | 33,599,839 | 9,331,783 | 27,628,039 | 1,312,410 | 3.91 | 21.1 |
| 386.10 | COMMERCIAL WATER HEATERS | 10-R1 | 0 | 12,474,329 | 4,206,108 | 8,268,223 | 2,715,433 | 21.77 | 3.0 |
| 386.20 | RESIDENTIAL WATER HEATERS | 10-R1 | 0 | 21,823,391 | 5,752,918 | 16,070,473 | 4,213,625 | 19.31 | 3.8 |
| 386.30 | RESIDENTIAL CONVERSION BURNERS | 13-L1.5 | 0 | 2,599,149 | 931,583 | 1,667,567 | 377,223 | 14.51 | 4.4 |
| 386.50 | COMMERCIAL CONVERSION BURNERS | 12-L2.5 | 0 | 252,031 | 106,415 | 145,618 | 58,795 | 23.33 | 2.5 |
| 387.00 | OTHER EQUIPMENT | 25-R3 | 0 | 3,785,010 | 1,443,642 | 2,341,369 | 100,692 | 2.66 | 23.3 |
| TOTAL DISTRIBUTION PLANT | | | | 1,943,637,110 | 605,645,593 | 2,141,986,419 | 72,845,223 | | |
| GENERAL PLANT | | | | | | | | | |
| 390.00 | STRUCTURES AND IMPROVEMENTS | 35-R4 | (5) | 231,564 | (4,609,426) | 4,852,567 | 207,467 | 89.59 | 23.4 |
| 391.10 | OFFICE FURNITURE & EQUIPMENT | 20-SQ | 0 | 9,077,153 | 5,880,482 | 3,196,670 | 1,050,186 | 5.00 ** | 3.0 |
| 391.20 | OFFICE FURNITURE & EQUIPMENT - COMPUTERS | 5-SQ | 0 | 17,885,145 | 9,966,278 | 7,918,866 | 7,104,313 | 20.00 ** | 1.1 |
| 392.00 | TRANSPORTATION EQUIPMENT | 10-SQ | 10 | 11,369 | 1,084 | 9,147 | 6,098 | 9.00 ** | 1.5 |
| 393.00 | STORES EQUIPMENT | 20-SQ | 0 | 245,736 | 194,991 | 50,744 | 20,599 | 5.00 ** | 2.5 |
| 394.00 | TOOLS, SHOP AND GARAGE EQUIPMENT | 20-SQ | 0 | 10,678,458 | 5,305,671 | 5,372,788 | 725,277 | 5.00 ** | 7.4 |
| 395.00 | LABORATORY EQUIPMENT | 20-SQ | 0 | 1,442,529 | 85,265 | 1,357,263 | 77,600 | 5.00 ** | 17.5 |
| 396.00 | POWER OPERATED EQUIPMENT | 15-SQ | 10 | 586,312 | 368,861 | 158,820 | 13,851 | 6.00 ** | 11.5 |
| 397.00 | COMMUNICATION EQUIPMENT | 15-SQ | 0 | 7,313,950 | 3,436,992 | 3,876,959 | 990,703 | 6.67 ** | 3.9 |
| 398.00 | MISCELLANEOUS EQUIPMENT | 15-SQ | 0 | 336,776 | 254,306 | 82,469 | 43,070 | 6.67 ** | 1.9 |
| TOTAL GENERAL PLANT | | | | 47,808,992 | 20,884,504 | 26,876,293 | 10,239,164 | | |
| TOTAL GAS PLANT | | | | 2,034,662,626 | 646,753,743 | 2,195,892,406 | 84,007,275 | | |

* LIFE SPAN PROCEDURE IS USED. CURVE SHOWN IS INTERIM SURVIVOR CURVE

** ANNUAL ACCRUAL RATES CALCULATED BASED ON AMORTIZATION PERIOD AND NET SALVAGE PERCENT IN COLUMN 2 & 3

PUGET SOUND ENERGY
COMMON PLANT

TABLE 3. 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) | | |
| COMMON PLANT | | | | | | | | | |
| 390.00 | STRUCTURES & IMPROVEMENTS | 35-R4 | (5) | 35,912,935 | 9,260,663 | 28,447,919 | 1,893,788 | 5.27 | 15.0 |
| 391.10 | OFFICE FURNITURE & EQUIPMENT | 20-SQ | 0 | 11,350,643 | 1,531,562 | 9,819,081 | 606,060 | 5.00 * | 16.2 |
| 391.20 | OFFICE FURNITURE & EQUIPMENT - COMPUTERS | 5-SQ | 0 | 39,382,110 | 7,618,841 | 31,763,268 | 14,360,853 | 20.00 * | 2.2 |
| 392.00 | TRANSPORTATION EQUIPMENT | 10-SQ | 10 | 34,354 | 8,545 | 22,373 | 2,943 | 9.00 * | 7.6 |
| 393.00 | STORES EQUIPMENT | 20-SQ | 0 | 38,902 | 608 | 38,294 | 1,964 | 5.00 * | 19.5 |
| 394.00 | TOOLS, SHOP, & GARAGE EQUIPMENT | 20-SQ | 0 | 775,543 | 330,445 | 445,099 | 26,740 | 5.00 * | 16.6 |
| 396.00 | POWER OPERATED EQUIPMENT | 15-SQ | 10 | 71,434 | 70,447 | (6,157) | | 6.00 * | - |
| 397.00 | COMMUNICATION EQUIPMENT | 15-SQ | 0 | 38,798,169 | 10,240,717 | 28,557,452 | 6,006,679 | 6.67 * | 4.8 |
| 398.00 | MISCELLANEOUS EQUIPMENT | 15-SQ | 0 | 428,610 | 883 | 427,726 | 33,024 | 6.67 * | 13.0 |
| TOTAL COMMON PLANT | | | | 126,792,700 | 29,062,711 | 99,515,055 | 22,932,051 | | |

* ANNUAL ACCRUAL RATES CALCULATED BASED ON AMORTIZATION PERIOD AND NET SALVAGE PERCENT IN COLUMN 2 & 3