

COLSTRIP PLANT - 1987 DEPRECIATION ADJUSTMENT PER FERC ORDER (BASED ON ACTUAL RATES)  
 \*\*\*\*\* PERCENT OF RESERVE TO TOTAL ALLOC. \*  
 \*\*\*\*\* ALLOCAION OF DEPREC RESERVE \* TOTAL ALLOC. \*

ACCT. NO	DESCRIPTION	ADJUSTMENT BALANCES	ANNUITY RATE	DEPRECIATION 12 MONTHS	ALLOCAION OF DEPREC RESERVE *	TOTAL ALLOC. *
	COLSTRIP 3 & 4 COMMON					
311	Structures & Improvements	8,751,877.79	3.00%	262,556.33		
312	Boiler Plant Equipment	2,976,465.79	3.00%	89,293.97		
314	Turbo Generating Units	37,617.35	3.14%	1,181.18		
315	Accessory Electric Equip.	1,034,775.35	2.86%	29,594.58		
316	Misc. Power Plant Equip.	344,547.78	2.86%	9,854.07		
	TOTAL (10801-07)	13,145,284.06	2.99%	392,480.13	2,819,045.98	15 74.12%
	COLSTRIP 1-4 COMMON					
316	Misc. Power Plant Equip.	180,019.58	2.86%	5,148.56		
	TOTAL (10801-08)	180,019.58	2.86%	5,148.56	39,174.55	1.03%
	TRANS - COLSTRIP 3 & 4					
351	Easements	152,822.02	1.88%	2,873.05		
352	Structures & Improvements	63,836.78	2.10%	1,340.57		
353	Station Equipment	2,143,702.83	2.01%	43,088.43		
354	Towers & Fixtures	2,804,773.54	1.94%	54,412.61		
355	Poles & Fixtures	14,748.56	2.86%	421.81		
356	OH Conductors & Devices	2,710,636.34	2.01%	54,483.79		
359	Roads & Trails	33,817.82	1.67%	898.76		
	(10814-71) TOTAL	7,944,337.89	1.98%	157,519.02	945,133.47	15 24.85%
	GENERAL PLT - COLSTRIP 3 & 4					
397	COMMUNICATIONS EQUIP.	319,635.47	6.72%	21,479.50		
	(10806-86) TOTAL	319,635.47	6.72%	21,479.50	0.00	0.00%
	TOTALS	21,589,277.00	2.67%	576,627.21	3,803,354.00	100.00%

TOTAL AMOUNT OF DEPRECIATION RESERVE TO ALLOCATE 16 3,803,354.00  
 \* PER FERC SCHEDULE OF UNRECORDED DEPRECIATION 14