

BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION

IN THE MATTER OF THE APPLICATION)
OF PACIFICORP DBA ROCKY MOUNTAIN) CASE NO. PAC-E-07-14
POWER FOR AN ORDER AUTHORIZING A)
CHANGE IN DEPRECIATION RATES)
APPLICABLE TO ELECTRIC PROPERTY) ORDER NO. 30499
)

On August 31, 2007, PacifiCorp dba Rocky Mountain Power filed an Application requesting an Order authorizing a change in depreciation rates applicable to electric property. The Company requested the depreciation rate changes be effective as of January 1, 2008. The Application states that its last depreciation rate application was filed in October 2002, and in May 2003 the Company entered into a stipulation with the Staff regarding the depreciation rates. The stipulation included a commitment that Rocky Mountain perform another depreciation study within five years. The Company thus retained a depreciation consultant and prepared a depreciation study, which resulted in the current Application. The study proposed a reduction to the current composite depreciation rate of 2.91% for the Company's electric utility plant, resulting in a new composite depreciation rate of 2.69%. The depreciation rates in the Application would result in a decrease in depreciation expense of approximately \$3.5 million to plant balances allocated to the Company's Idaho operations.

On October 3, 2007, the Commission issued a Notice of Application and Notice of Intervention Deadline. The Notice stated that the Company requested its Application be processed by Modified Procedure, but that the Commission would determine after the Company and Staff review the proposed depreciation rates in workshops whether Modified Procedure would be appropriate.

On January 30, 2008, the Company and Staff filed a Stipulation on Rocky Mountain Power's Application to change depreciation rates. The Stipulation sets forth new depreciation rates for Rocky Mountain's depreciable electric plant. The proposed depreciation rates applied to plant balances as of December 31, 2006, result in a decrease of approximately \$4 million in Rocky Mountain Power's annual depreciation expense for its Idaho jurisdiction operations. The Stipulation provides that if approved by the Commission the depreciation rates set forth in the Stipulation should become effective as of January 1, 2008.

Commission Rule of Procedure 274 states that “the Commission may summarily accept settlement of an essentially private dispute that has no significant implications for regulatory law or policy or for other utilities or customers upon the written request of the affected parties.” The depreciation rates for Rocky Mountain Power’s electric plant are essentially a private matter and have no significant implications for other utilities or regulatory law or customers. Accordingly, the Stipulation asks that the Commission simply issue an Order approving the Stipulation and adopt the terms and conditions of the Stipulation without further procedure.

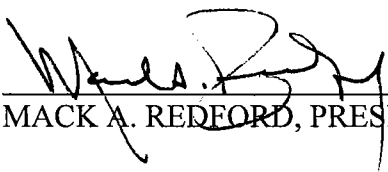
The Commission finds that the depreciation rates for Rocky Mountain’s electric plant set forth in the Stipulation are essentially a private matter and have no significant implications for other utilities, regulatory law or customers. The proposed depreciation rates will reduce Rocky Mountain’s annual depreciation expense for its Idaho operations by approximately \$4 million, but will not affect customer rates until Rocky Mountain’s next general rate case. The Commission finds the depreciation rates set forth in the Stipulation to be fair and reasonable, and accordingly we accept the Stipulation.

ORDER

IT IS HEREBY ORDERED that the Stipulation on Rocky Mountain Power’s Application to change depreciation rates is approved. The depreciation rates set forth in Schedule 1 to the Stipulation, also attached to this Order as Schedule 1, shall be effective as of January 1, 2008.

THIS IS A FINAL ORDER. Any person interested in this Order may petition for reconsideration within twenty-one (21) days of the service date of this Order. Within seven (7) days after any person has petitioned for reconsideration, any other person may cross-petition for reconsideration. See *Idaho Code* § 61-626.

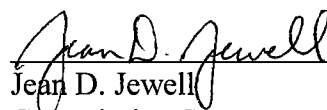
DONE by Order of the Idaho Public Utilities Commission at Boise, Idaho this 6th
day of February 2008.


MACK A. REDFORD, PRESIDENT


MARSHA H. SMITH, COMMISSIONER


JIM KEMPTON, COMMISSIONER

ATTEST:


Jean D. Jewell
Commission Secretary

b1s/O:PAC-E-07-14_ws2

SCHEDULE 1

**PACIFICORP
REMAINING LIFE DEPRECIATION RATES**

[1] Account Number	[2] Description	[3] 12/31/2006 Balance \$	[4] IOWA CURVE	[5] Average Life Yrs	[6] NET SALVAGE Amount %	[7] 12/31/2006 Book Reserve \$	[8] Net Plant \$	[9] Rem. Life Yrs	[10] Annual Amount \$	[11] Deprec. Rate %	[12] Existing Rate %	[13] Annual Amount \$	[14] Increase or (Decrease) \$
STEAM PRODUCTION PLANT													
BLUNDELL													
310.20	Land Rights	32,411,629	LIFESPAN	38.12	-	12,592,667	19,818,962	27.00	735,744	2.27	3.81	1,234,883	(499,139)
311.00	Structures & Improvements	6,683,493	LIFESPAN	46.46	(2.25)	(150,379)	2,971,712	26.29	112,951	1.69	3.45	230,581	(117,629)
312.00	Boiler Plant Equipment	20,621,060	LIFESPAN	42.55	(4.90)	11,103,103	10,528,389	25.06	647,501	3.14	3.53	727,923	(80,422)
314.00	Turbogenerator Units	15,568,602	LIFESPAN	42.07	(3.70)	8,413,676	7,730,984	24.29	330,054	2.12	3.85	598,337	(269,337)
315.00	Accessory Electric Equipment	4,810,398	LIFESPAN	47.41	(1.44)	2,827,743	2,051,925	26.47	77,447	1.61	3.38	162,591	(85,144)
316.00	Misc. Power Plant Equipment	1,058,857	LIFESPAN	42.94	(2.31)	621,592	461,725	22.22	20,754	1.96	3.68	38,966	(18,212)
	Total Blundell	81,154,039		41.30	(2.26)	39,420,941	43,563,676	25.83	1,924,452	2.37	3.69	2,994,336	(1,069,884)
CARBON													
311.00	Structures & Improvements	12,195,375	LIFESPAN	40.18	(8.12)	9,031,794	4,153,845	13.38	310,982	2.55	4.39	535,377	(224,395)
312.00	Boiler Plant Equipment	53,344,029	LIFESPAN	32.07	(7.78)	34,189,753	23,304,441	13.44	1,733,681	3.25	5.26	2,805,896	(1,072,215)
314.00	Turbogenerator Units	20,104,051	LIFESPAN	35.21	(8.28)	13,823,131	7,945,535	13.27	603,122	3.00	4.66	936,849	(333,727)
315.00	Accessory Electric Equipment	4,483,667	LIFESPAN	42.58	(7.65)	3,394,154	1,432,514	13.86	103,573	2.31	3.38	151,548	(47,975)
316.00	Misc. Power Plant Equipment	324,177	LIFESPAN	40.25	(7.21)	241,631	105,919	12.67	8,364	2.58	5.15	16,695	(8,331)
	Total Carbon	90,451,299		34.41	(7.93)	60,680,463	36,942,255	13.41	2,759,721	3.05	4.92	4,446,365	(1,686,644)
CHOLLA													
311.00	Structures & Improvements	46,531,254	LIFESPAN	57.24	(6.03)	26,501,118	22,835,971	34.70	730,541	1.57	2.37	1,102,791	(372,250)
312.00	Boiler Plant Equipment	224,663,224	LIFESPAN	55.30	(5.07)	126,940,827	109,112,822	32.95	3,369,948	1.50	2.44	5,481,783	(2,111,834)
314.00	Turbogenerator Units	52,435,858	LIFESPAN	53.18	(6.37)	29,471,528	26,679,109	31.28	896,653	1.71	2.46	1,289,922	(393,269)
315.00	Accessory Electric Equipment	46,931,139	LIFESPAN	59.39	(4.97)	27,878,731	21,103,299	35.05	605,412	1.29	2.19	1,027,792	(422,380)
316.00	Misc. Power Plant Equipment	3,144,722	LIFESPAN	51.05	(4.44)	1,816,852	1,467,496	27.81	52,831	1.68	2.44	76,731	(23,900)
	Total Cholla	373,706,197		55.72	(5.36)	212,549,056	181,198,697	33.15	5,655,385	1.51	2.40	8,979,019	(3,323,633)
COLSTRIP													
311.00	Structures & Improvements	57,092,259	LIFESPAN	59.49	(4.47)	29,491,085	30,130,361	38.45	787,873	1.38	2.24	1,278,867	(490,993)
312.00	Boiler Plant Equipment	109,820,198	LIFESPAN	56.65	(4.11)	55,483,536	58,850,272	36.26	1,647,303	1.50	2.30	2,525,865	(878,562)
314.00	Turbogenerator Units	31,536,371	LIFESPAN	50.57	(6.19)	13,803,841	19,684,631	34.23	566,577	1.86	2.55	804,177	(217,601)
315.00	Accessory Electric Equipment	8,906,050	LIFESPAN	60.49	(3.22)	4,663,685	4,529,140	38.83	116,669	1.31	2.18	194,152	(77,483)
316.00	Misc. Power Plant Equipment	2,181,451	LIFESPAN	49.09	(3.76)	1,050,475	1,212,999	30.06	40,357	1.85	2.62	57,154	(16,797)
	Total Colstrip	209,536,329		56.59	(4.47)	104,492,622	114,407,403	36.60	3,178,779	1.52	2.32	4,860,215	(1,681,436)
CRAIG													
311.00	Structures & Improvements	35,748,677	LIFESPAN	53.20	(5.06)	17,846,042	19,711,518	27.24	725,698	2.03	2.57	918,741	(193,043)
312.00	Boiler Plant Equipment	90,528,120	LIFESPAN	44.30	(4.74)	36,861,038	57,958,115	26.14	2,217,939	2.45	2.66	2,408,048	(190,108)
314.00	Turbogenerator Units	19,618,853	LIFESPAN	48.02	(6.17)	9,190,529	11,638,807	25.10	470,852	2.40	2.77	543,442	(72,580)
315.00	Accessory Electric Equipment	16,399,943	LIFESPAN	54.21	(4.25)	8,298,894	8,798,047	27.43	321,439	1.96	2.50	409,999	(88,560)
316.00	Misc. Power Plant Equipment	1,661,857	LIFESPAN	48.11	(4.34)	815,368	918,614	22.88	40,217	2.42	2.79	48,366	(6,149)
	Total Craig	163,957,450		47.72	(4.93)	73,011,871	99,025,100	26.35	3,776,145	2.30	2.64	4,326,596	(550,450)
DAVE JOHNSTON													
310.20	Land Rights	99,970	LIFESPAN	54.39	-	62,895	37,075	21.00	1,769	1.77	2.42	2,419	(650)
311.00	Structures & Improvements	50,207,724	LIFESPAN	39.65	(8.03)	25,830,938	28,408,466	20.57	1,390,754	2.77	3.53	1,772,333	(381,579)
312.00	Boiler Plant Equipment	280,524,596	LIFESPAN	39.37	(7.85)	145,536,319	157,009,458	19.94	8,079,108	2.88	3.60	10,098,885	(2,019,777)
314.00	Turbogenerator Units	67,360,848	LIFESPAN	41.17	(8.79)	37,326,997	35,954,870	19.34	1,933,256	2.87	3.29	2,216,172	(282,916)
315.00	Accessory Electric Equipment	16,807,137	LIFESPAN	48.20	(7.42)	10,281,586	7,772,641	20.68	376,480	2.24	2.93	492,449	(115,969)
316.00	Misc. Power Plant Equipment	4,984,680	LIFESPAN	22.66	(6.94)	957,556	4,373,039	18.04	243,251	4.88	4.61	229,793	13,459
	Total Dave Johnston	419,984,935		39.85	(7.99)	219,996,291	233,555,549	19.93	12,024,619	2.86	3.53	14,812,051	(2,787,432)
GADSBY													
311.00	Structures & Improvements	13,877,760	LIFESPAN	40.24	(13.60)	13,887,631	1,877,504	10.89	177,635	1.28	6.59	914,544	(736,909)
312.00	Boiler Plant Equipment	35,982,433	LIFESPAN	39.25	(13.30)	35,704,631	5,063,466	10.72	489,361	1.36	6.74	2,425,216	(1,935,855)
314.00	Turbogenerator Units	14,173,972	LIFESPAN	42.80	(13.54)	14,568,836	1,524,292	10.56	151,662	1.07	6.15	871,699	(720,038)
315.00	Accessory Electric Equipment	5,579,284	LIFESPAN	43.26	(13.32)	743,161	591,528	10.92	54,119	0.97	6.30	351,495	(297,376)
316.00	Misc. Power Plant Equipment	761,059	LIFESPAN	26.42	(12.41)	616,456	239,050	10.19	23,441	3.08	7.88	59,971	(36,531)
	Total Gadsby	70,374,508		40.34	(13.40)	70,508,471	9,295,840	10.73	896,216	1.27	6.57	4,622,926	(3,726,708)

PACIFICORP
REMAINING LIFE DEPRECIATION RATES

SCHEDULE 1

[1] Account Number	[2] Description	[3] 12/31/2006 Balance \$	[4] IOWA CURVE	[5] Average Life Yrs	[6] NET SALVAGE Percent %	[7] NET SALVAGE Amount \$	[8] 12/31/2006 Book Reserve \$	[9] Net Plant \$	[10] Rem. Life Yrs	[11] Annual Amount \$	[12] Deprec. Rate %	[13] Existing Rate %	[14] Annual Amount \$	[15] Increase or (Decrease) \$
HAYDEN														
311.00	Structures & Improvements	5,991,642	LIFESPAN	50.19	(5.51)	(330,139)	3,610,214	2,711,567	23.44	116,238	1.94	2.40	143,799	(27,562)
312.00	Boiler Plant Equipment	51,076,299	LIFESPAN	37.67	(5.21)	(2,661,075)	22,371,460	31,365,914	22.63	1,369,275	2.72	3.36	1,716,164	(326,888)
314.00	Turbogenerator Units	6,477,476	LIFESPAN	46.89	(6.28)	(406,785)	3,803,200	3,081,061	21.86	141,209	2.18	2.80	181,369	(40,160)
315.00	Accessory Electric Equipment	2,480,826	LIFESPAN	54.57	(4.82)	(119,576)	1,590,162	1,010,240	23.58	42,918	1.73	2.36	56,547	(15,629)
316.00	Misc. Power Plant Equipment	1,107,141	LIFESPAN	42.92	(4.75)	(52,589)	611,315	548,415	20.18	27,236	2.46	3.02	33,436	(6,200)
	Total Hayden	67,133,384		40.39	(5.32)	(3,570,165)	31,986,351	38,717,198	22.62	1,716,876	2.56	3.18	2,133,316	(416,439)
HUNTER														
310.20	Land Rights	246,338	LIFESPAN	60.99	-	-	131,823	114,515	36.00	3,178	1.29	2.39	5,887	(2,710)
311.00	Structures & Improvements	201,765,763	LIFESPAN	59.03	(5.97)	(12,045,416)	108,453,822	105,357,357	34.74	3,046,663	1.51	2.62	5,286,263	(2,239,600)
312.00	Boiler Plant Equipment	514,488,895	LIFESPAN	53.58	(5.86)	(30,149,049)	249,906,666	294,731,278	32.94	9,415,147	1.83	2.76	14,199,894	(4,784,747)
314.00	Turbogenerator Units	147,308,254	LIFESPAN	45.86	(7.47)	(11,003,827)	56,864,651	101,447,530	31.28	3,329,167	2.26	3.21	4,728,595	(1,399,428)
315.00	Accessory Electric Equipment	98,414,791	LIFESPAN	58.91	(4.93)	(4,851,849)	52,140,730	51,125,910	35.05	1,466,380	1.49	2.58	2,539,102	(1,072,721)
316.00	Misc. Power Plant Equipment	3,933,490	LIFESPAN	50.05	(4.79)	(188,414)	1,995,068	2,126,836	27.81	76,310	1.94	2.86	112,498	(36,188)
	Total Hunter	966,157,531		54.07	(6.03)	(68,238,655)	469,492,760	554,903,426	33.26	17,336,844	1.79	2.78	26,872,238	(9,535,394)
HUNTINGTON														
311.00	Structures & Improvements	100,385,029	LIFESPAN	56.44	(6.87)	(6,896,451)	55,684,054	51,597,426	29.12	1,776,815	1.77	3.14	3,152,090	(1,375,275)
312.00	Boiler Plant Equipment	383,517,679	LIFESPAN	40.67	(6.67)	(25,580,629)	133,011,643	276,086,665	27.86	10,086,515	2.63	3.44	13,193,008	(3,106,493)
314.00	Turbogenerator Units	95,025,076	LIFESPAN	42.52	(7.67)	(7,288,423)	38,297,805	64,015,694	26.69	2,404,134	2.53	3.83	3,639,460	(1,235,326)
315.00	Accessory Electric Equipment	30,826,358	LIFESPAN	54.66	(6.03)	(1,858,629)	16,333,685	16,351,502	29.34	557,957	1.81	3.09	952,534	(394,577)
316.00	Misc. Power Plant Equipment	2,276,528	LIFESPAN	44.86	(5.99)	(136,364)	1,074,875	1,338,017	24.16	58,051	2.55	3.84	87,419	(29,367)
	Total Huntington	612,030,670		48.22	(6.82)	(41,760,697)	244,402,062	409,389,305	27.95	14,883,473	2.43	3.44	21,024,512	(6,141,039)
JAMES RIVER														
311.00	Structures & Improvements	5,733,734	LIFESPAN	20.41	(1.17)	(67,085)	2,857,119	2,843,700	9.91	297,007	5.18	5.78	331,410	(34,402)
312.00	Boiler Plant Equipment	5,798,092	LIFESPAN	20.28	(1.15)	(66,678)	2,888,293	2,976,477	9.78	304,400	5.25	5.82	337,449	(33,049)
314.00	Turbogenerator Units	18,601,252	LIFESPAN	20.14	(1.61)	(299,480)	9,332,232	9,568,500	9.64	995,167	5.35	5.96	1,108,635	(113,468)
315.00	Accessory Electric Equipment	4,302,276	LIFESPAN	20.26	(0.93)	(40,011)	2,118,415	2,223,872	9.93	223,718	5.20	5.72	246,090	(22,372)
	Total James River	34,435,354		20.22	(1.37)	(473,254)	17,196,059	17,712,549	9.74	1,820,293	5.29	5.88	2,023,584	(203,291)
JIM BRIDGER														
310.20	Land Rights	281,111	LIFESPAN	61.44	-	-	172,586	108,525	31.00	3,514	1.25	2.54	7,140	(3,626)
311.00	Structures & Improvements	133,223,694	LIFESPAN	56.91	(7.38)	(9,831,909)	80,372,213	62,663,390	30.06	2,104,934	1.58	3.03	4,036,678	(1,931,744)
312.00	Boiler Plant Equipment	563,605,760	LIFESPAN	48.62	(7.04)	(39,677,846)	285,458,084	317,825,522	28.72	11,384,836	2.02	3.27	18,429,908	(7,045,072)
314.00	Turbogenerator Units	141,995,226	LIFESPAN	43.87	(8.35)	(11,856,601)	64,159,253	89,692,574	27.46	3,336,888	2.35	3.57	5,069,230	(1,732,342)
315.00	Accessory Electric Equipment	53,139,468	LIFESPAN	59.17	(6.57)	(3,491,263)	33,150,481	23,480,250	30.29	791,778	1.49	2.85	1,514,475	(722,697)
316.00	Misc. Power Plant Equipment	3,880,932	LIFESPAN	50.58	(5.95)	(230,915)	2,269,577	1,842,270	24.79	75,678	1.95	3.26	126,518	(50,840)
	Total Jim Bridger	896,126,191		49.74	(7.26)	(65,088,534)	465,582,194	495,632,531	26.80	17,697,629	1.97	3.26	29,183,949	(11,486,321)
NAUGHTON														
310.20	Land Rights	15,016	LIFESPAN	66.50	-	-	10,223	4,793	23.00	209	1.39	1.52	228	(20)
311.00	Structures & Improvements	60,389,753	LIFESPAN	42.75	(8.56)	(5,169,363)	31,142,504	34,416,612	22.47	1,588,251	2.63	2.87	1,733,186	(144,935)
312.00	Boiler Plant Equipment	233,299,215	LIFESPAN	39.85	(8.01)	(18,687,267)	112,653,532	139,332,950	21.73	6,579,038	2.82	2.90	6,765,677	(186,639)
314.00	Turbogenerator Units	59,084,843	LIFESPAN	37.76	(9.13)	(5,394,446)	27,478,841	37,000,448	21.01	1,825,722	3.09	2.63	1,553,931	271,790
315.00	Accessory Electric Equipment	20,068,312	LIFESPAN	45.48	(7.63)	(1,531,212)	10,949,409	10,650,115	22.61	475,619	2.37	2.40	481,639	(6,020)
316.00	Misc. Power Plant Equipment	1,774,799	LIFESPAN	45.18	(7.38)	(130,980)	1,024,207	881,172	19.46	48,807	2.75	2.72	48,275	532
	Total Naughton	374,631,938		40.32	(8.25)	(30,913,269)	183,258,716	222,286,491	21.77	10,517,645	2.81	2.82	10,582,937	(65,292)
WYODAK														
310.20	Land Rights	164,797	LIFESPAN	57.69	-	-	87,525	77,272	33.00	2,340	1.42	2.85	4,697	(2,357)
311.00	Structures & Improvements	49,345,431	LIFESPAN	58.00	(4.55)	(2,245,217)	27,897,742	23,692,906	31.94	745,116	1.51	2.95	1,455,690	(710,574)
312.00	Boiler Plant Equipment	209,108,760	LIFESPAN	51.51	(4.21)	(8,803,479)	104,110,877	113,801,362	30.43	3,743,047	1.79	3.15	6,586,926	(2,843,879)
314.00	Turbogenerator Units	48,780,563	LIFESPAN	51.79	(5.76)	(2,808,760)	25,717,602	25,872,721	29.02	887,806	1.82	3.09	1,507,319	(619,513)
315.00	Accessory Electric Equipment	19,417,597	LIFESPAN	59.96	(3.62)	(702,917)	11,296,834	8,823,680	32.20	277,672	1.43	2.84	551,460	(273,788)
316.00	Misc. Power Plant Equipment	838,940	LIFESPAN	38.84	(3.90)	(32,719)	298,514	573,145	26.03	22,064	2.63	3.20	26,846	(4,782)
	Total Wyodak	327,656,088		53.00	(4.45)	(14,594,092)	169,409,094	172,841,086	30.54	5,678,045	1.73	3.09	10,132,938	(4,454,893)
	Subtotal Steam Production	4,687,335,913		48.28	(6.49)	(304,122,144)	2,361,986,951	2,629,471,106	28.13	99,866,123	2.13	3.14	146,994,980	(47,128,856)

SCHEDULE 1

PACIFICORP
REMAINING LIFE DEPRECIATION RATES

[1] Account Number	[2] Description	[3] 12/31/2006 Balance	[4] IOWA CURVE	[5] Average Life Yrs	[6] NET SALVAGE Amount	[7] 12/31/2006 Book Reserve	[8] Net Plant	[9] Rem. Life Yrs	[10] Annual Amount	[11] Deprec. Rate %	[12] Existing Rate %	[13] Annual Amount	[14] Increase or (Decrease)
310.30	Water Rights	39,699,560				15,156,069							
	Total Steam Production	4,727,035,473			(304,122,144)	2,377,143,020	2,629,471,106		99,866,123	2.18	3.20	146,994,980	(47,128,856)
	Steam without Cholla	4,313,629,716							94,210,738			138,015,961	
HYDRAULIC PRODUCTION PLANT													
AMERICAN FORK													
331.0	Structures & Improvements	90,858	LIFESPAN	37.54	-	80,774	10,084	0.67	10,084	11.10	28.38	25,786	(15,702)
332.0	Reservoirs, Dams & Waterways	662,878	LIFESPAN	40.41	-	590,978	71,900	0.67	71,900	10.85	28.24	187,197	(115,297)
333.0	Waterwheels, Turbines & Generators	120,897	LIFESPAN	32.17	-	106,768	14,129	0.67	14,129	11.69	28.68	34,673	(20,544)
334.0	Accessory Electric Equipment	123,275	LIFESPAN	24.97	-	107,421	15,854	0.67	15,854	12.86	29.18	35,972	(20,118)
335.0	Misc. Power Plant Equipment	2,181	LIFESPAN	21.78	-	1,884	297	0.67	297	13.62	29.64	646	(349)
336.0	Roads, Railroads & Bridges	8,708	LIFESPAN	15.17	-	7,301	1,407	0.67	1,407	16.16	30.79	2,681	(1,274)
	TOTAL AMERICAN FORK	1,008,797		37.02	-	895,126	113,671	0.67	113,671	11.27	28.45	286,955	(173,284)
ASHTON/ST. ANTHONY													
330.2	Land Rights	28,700	LIFESPAN	40.50	-	10,841	17,859	21.00	850	2.96	3.05	875	(25)
331.0	Structures & Improvements	1,201,812	LIFESPAN	43.26	(0.80)	492,932	718,494	20.56	34,946	2.91	2.88	34,612	334
332.0	Reservoirs, Dams & Waterways	5,060,587	LIFESPAN	40.01	(1.16)	1,920,717	3,198,573	20.63	155,045	3.06	3.22	162,951	(7,906)
333.0	Waterwheels, Turbines & Generators	2,447,513	LIFESPAN	39.19	(2.14)	1,580,952	1,580,952	20.44	77,346	3.16	3.14	76,852	494
334.0	Accessory Electric Equipment	1,289,383	LIFESPAN	38.12	(2.64)	492,184	831,239	19.90	41,771	3.24	3.19	41,131	639
335.0	Misc. Power Plant Equipment	8,847	LIFESPAN	47.70	-	3,986	4,861	19.51	249	2.82	2.96	262	(3)
336.0	Roads, Railroads & Bridges	744	LIFESPAN	109.90	(1.07)	480	272	20.40	13	1.79	2.14	16	(3)
	TOTAL ASHTON/ST. ANTHONY	10,037,586		40.10	(1.54)	3,840,078	6,352,250	20.48	310,221	3.09	3.16	316,699	(6,479)
BEAR RIVER													
330.2	Land Rights	5,879	LIFESPAN	114.85	-	3,664	2,215	27.00	82	1.40	1.58	93	(11)
331.0	Structures & Improvements	3,294,144	LIFESPAN	75.50	(1.07)	1,733,047	1,596,344	26.24	60,836	1.85	1.82	59,953	883
332.0	Reservoirs, Dams & Waterways	17,358,186	LIFESPAN	69.33	(1.55)	8,677,236	8,950,002	26.36	339,530	1.96	2.05	355,843	(16,313)
333.0	Waterwheels, Turbines & Generators	7,867,538	LIFESPAN	55.01	(2.84)	3,315,715	4,775,261	26.10	182,960	2.33	2.11	166,005	16,955
334.0	Accessory Electric Equipment	3,125,742	LIFESPAN	49.96	(3.48)	1,227,409	2,007,109	24.88	80,672	2.58	2.21	69,079	11,593
335.0	Misc. Power Plant Equipment	110,716	LIFESPAN	48.52	-	41,907	68,809	24.85	2,769	2.50	2.46	2,724	45
336.0	Roads, Railroads & Bridges	541,429	LIFESPAN	54.24	(1.42)	223,751	325,366	26.32	12,362	2.28	2.19	11,857	505
	TOTAL BEAR RIVER	32,303,634		64.28	(1.99)	15,222,729	17,725,106	26.14	679,211	2.10	2.06	665,554	13,657
BEND													
331.0	Structures & Improvements	56,557	LIFESPAN	49.36	(0.05)	66,693	(10,108)	3.99	-	0.00	1.19	673	(673)
332.0	Reservoirs, Dams & Waterways	77,921	LIFESPAN	86.70	(0.07)	95,788	(17,812)	3.99	-	0.00	0.04	31	(31)
333.0	Waterwheels, Turbines & Generators	76,558	LIFESPAN	68.78	(0.12)	92,788	(16,138)	3.99	-	0.00	0.56	429	(429)
334.0	Accessory Electric Equipment	628,086	LIFESPAN	23.70	(0.15)	662,860	(33,822)	3.98	-	0.00	3.87	24,307	(24,307)
335.0	Misc. Power Plant Equipment	15,384	LIFESPAN	9.48	-	10,967	4,417	3.98	1,110	7.21	34.79	5,352	(4,242)
336.0	Roads, Railroads & Bridges	174	LIFESPAN	74.49	(0.06)	212	(38)	3.99	-	0.00	0.46	1	(1)
	TOTAL BEND	854,680		34.93	(0.13)	929,298	(73,501)	3.98	1,110	0.13	3.60	30,793	(29,683)
BIG FORK													
331.0	Structures & Improvements	327,920	LIFESPAN	74.76	(1.93)	280,684	43,565	45.37	960	0.29	1.29	4,230	(3,270)
332.0	Reservoirs, Dams & Waterways	4,428,612	LIFESPAN	59.17	(2.80)	2,327,508	2,225,105	45.29	49,130	1.11	2.22	98,315	(49,185)
333.0	Waterwheels, Turbines & Generators	1,277,692	LIFESPAN	57.64	(5.11)	648,304	694,678	44.47	15,621	1.22	2.39	30,537	(14,916)
334.0	Accessory Electric Equipment	196,949	LIFESPAN	66.50	(6.08)	175,194	31,729	37.43	901	0.46	1.34	2,639	(1,738)
336.0	Roads, Railroads & Bridges	3,731	LIFESPAN	124.20	(2.57)	5,377	(1,550)	46.55	-	0.00	-	-	-
	TOTAL BIG FORK	6,234,904		59.95	(3.33)	3,447,067	2,995,527	44.88	66,613	1.07	2.18	135,721	(69,109)
CLINE FALLS													
331.0	Structures & Improvements	116,852	LIFESPAN	29.56	(0.18)	139,217	(22,155)	6.96	-	0.00	17.87	20,881	(20,881)
332.0	Reservoirs, Dams & Waterways	83,976	LIFESPAN	44.61	(0.26)	111,116	(26,922)	6.96	-	0.00	16.26	13,654	(13,654)
333.0	Waterwheels, Turbines & Generators	47,119	LIFESPAN	66.57	(0.46)	66,414	(19,069)	6.94	-	0.00	15.33	7,223	(7,223)
334.0	Accessory Electric Equipment	53,902	LIFESPAN	29.16	(0.56)	64,004	(9,800)	6.86	-	0.00	15.45	8,328	(8,328)
336.0	Roads, Railroads & Bridges	745	LIFESPAN	70.46	(0.24)	1,057	(310)	6.94	-	0.00	15.25	114	(114)
	TOTAL CLINE FALLS	302,594		39.53	(0.32)	381,808	(78,256)	6.94	-	0.00	16.59	50,201	(50,201)

PACIFICORP
REMAINING LIFE DEPRECIATION RATES

SCHEDULE 1

[1] Account Number	[2] Description	[3] 12/31/2006 Balance \$	[4] IOWA CURVE	[5] Average Life Yrs	[6] Percent %	[7] NET SALVAGE Amount \$	[8] 12/31/2006 Book Reserve \$	[9] Net Plant \$	[10] Rem. Life Yrs	[11] Annual Amount \$	[12] Deprec. Rate %	[13] Existing Rate %	[14] Annual Amount \$	[15] Increase or (Decrease) \$
CONDIT														
330.2	Land Rights	172	LIFESPAN	77.50	-	-	139	33	2.00	17	9.59	6.98	12	4
330.4	Flood Rights	2,964	LIFESPAN	97.50	-	-	2,412	552	2.00	276	9.31	6.71	199	77
331.0	Structures & Improvements	1,012,380	LIFESPAN	35.92	-	-	787,419	224,961	2.00	112,481	11.11	28.65	290,047	(177,566)
332.0	Reservoirs, Dams & Waterways	4,301,280	LIFESPAN	40.79	-	-	3,374,583	926,707	2.00	463,354	10.77	28.53	1,227,158	(763,805)
333.0	Waterwheels, Turbines & Generators	1,195,792	LIFESPAN	27.30	-	-	908,820	286,972	2.00	143,486	12.00	30.51	364,836	(221,350)
334.0	Accessory Electric Equipment	197,270	LIFESPAN	29.32	-	-	150,932	46,338	2.00	23,169	11.74	28.23	55,689	(32,520)
335.0	Misc. Power Plant Equipment	3,588	LIFESPAN	16.50	-	-	2,956	516	2.00	516	14.38	39.53	1,418	(902)
336.0	Roads, Railroads & Bridges	59,738	LIFESPAN	56.09	-	-	47,684	12,054	2.00	6,027	10.09	27.68	16,535	(10,508)
	TOTAL CONDIT	6,773,194		37.49	-	-	5,274,545	1,498,649	2.00	749,325	11.06	28.88	1,955,895	(1,206,571)
CUTLER														
330.3	Water Rights	4,818	LIFESPAN	97.24	-	-	2,849	1,969	18.00	109	2.27	2.43	117	(8)
330.4	Flood Rights	90,968	LIFESPAN	73.81	-	-	49,830	41,138	18.00	2,265	2.51	2.43	2,211	75
331.0	Structures & Improvements	3,774,662	LIFESPAN	37.07	(0.67)	(25,290)	1,416,786	2,363,166	17.67	134,871	3.57	3.05	115,127	19,744
332.0	Reservoirs, Dams & Waterways	6,535,549	LIFESPAN	52.50	(0.97)	(63,395)	3,137,053	3,461,891	17.68	195,808	3.00	3.18	207,830	(12,022)
333.0	Waterwheels, Turbines & Generators	1,109,689	LIFESPAN	77.93	(1.79)	(19,863)	628,667	500,885	17.45	28,704	2.59	2.66	29,518	(814)
334.0	Accessory Electric Equipment	490,354	LIFESPAN	56.56	(2.22)	(10,886)	248,349	252,891	16.79	15,062	3.07	3.02	14,809	253
335.0	Misc. Power Plant Equipment	12,880	LIFESPAN	40.22	-	(5,098)	5,239	452	16.89	452	3.51	3.59	462	(10)
336.0	Roads, Railroads & Bridges	566,413	LIFESPAN	40.47	(0.90)	(124,532)	229,754	341,757	17.66	19,352	3.42	3.38	19,145	207
	TOTAL CUTLER	12,585,333		49.89	(0.99)	(124,532)	5,718,527	6,991,338	17.62	396,644	3.15	3.09	389,219	7,426
EAGLE POINT														
330.2	Land Rights	12,122	LIFESPAN	68.50	-	-	11,954	168	19.00	9	0.07	6.82	827	(818)
331.0	Structures & Improvements	128,106	LIFESPAN	44.73	(0.72)	(922)	101,732	27,296	18.22	1,498	1.17	7.72	9,890	(8,392)
332.0	Reservoirs, Dams & Waterways	1,213,949	LIFESPAN	38.85	(1.04)	(12,625)	855,614	370,960	18.49	20,063	1.65	8.40	101,972	(81,909)
333.0	Waterwheels, Turbines & Generators	251,541	LIFESPAN	51.20	(1.91)	(4,804)	220,378	35,967	17.58	2,046	0.81	7.40	18,614	(16,568)
334.0	Accessory Electric Equipment	71,806	LIFESPAN	47.33	(2.36)	(1,695)	61,231	7,528	16.18	758	1.06	7.42	5,328	(4,570)
336.0	Roads, Railroads & Bridges	112,022	LIFESPAN	29.15	(0.96)	(1,075)	54,253	58,844	18.60	3,164	2.82	7.07	7,920	(4,756)
	TOTAL EAGLE POINT	1,789,546		40.94	(1.18)	(21,122)	1,305,162	505,506	18.26	27,538	1.54	8.08	144,550	(117,013)
FOUNTAIN GREEN														
331.0	Structures & Improvements	23,248	LIFESPAN	50.52	(0.05)	(12)	25,643	(2,363)	4.06	-	0.00	2.35	546	(546)
332.0	Reservoirs, Dams & Waterways	318,833	LIFESPAN	20.28	(0.07)	(223)	302,861	16,195	3.90	4,153	1.30	2.40	7,652	(3,499)
333.0	Waterwheels, Turbines & Generators	24,279	LIFESPAN	76.23	(0.12)	(27,731)	3,423	(3,423)	4.06	-	0.00	2.33	566	(566)
334.0	Accessory Electric Equipment	77,660	LIFESPAN	22.49	(0.15)	(116)	77,423	353	1.91	185	0.24	2.35	1,825	(1,640)
335.0	Misc. Power Plant Equipment	2,086	LIFESPAN	23.17	-	-	2,065	21	2.67	8	0.38	2.33	49	(41)
336.0	Roads, Railroads & Bridges	1,261	LIFESPAN	78.54	(0.06)	(1)	1,440	(178)	4.04	-	0.00	2.30	29	(29)
	TOTAL FOUNTAIN GREEN	447,367		25.45	(0.09)	(381)	437,163	10,585	3.57	4,346	0.97	2.38	10,667	(6,321)
GRANITE														
331.0	Structures & Improvements	136,038	LIFESPAN	61.39	(0.94)	(1,279)	68,444	68,873	23.39	2,945	2.16	2.41	3,279	(334)
332.0	Reservoirs, Dams & Waterways	3,547,761	LIFESPAN	33.38	(1.35)	(47,895)	842,764	2,752,892	23.58	116,747	3.29	3.49	123,817	(7,070)
333.0	Waterwheels, Turbines & Generators	675,594	LIFESPAN	47.35	(2.49)	(16,822)	281,168	411,248	23.42	17,560	2.60	2.76	18,646	(1,087)
334.0	Accessory Electric Equipment	182,517	LIFESPAN	43.29	(3.06)	(5,585)	71,446	116,656	22.27	5,238	2.87	2.89	5,275	(36)
335.0	Misc. Power Plant Equipment	1,410	LIFESPAN	58.17	-	-	688	722	22.07	33	2.32	2.56	36	(3)
	TOTAL GRANITE	4,543,320		36.70	(1.58)	(71,581)	1,264,510	3,350,391	23.50	142,522	3.14	3.32	151,053	(8,530)
KLAMATH RIVER														
330.2	Land Rights	679,934	LIFESPAN	55.95	-	-	187,236	492,698	40.00	12,317	1.81	2.60	17,678	(5,361)
330.4	Flood Rights	253,539	LIFESPAN	76.16	-	-	116,555	136,984	40.00	3,425	1.35	2.07	5,248	(1,824)
331.0	Structures & Improvements	9,406,769	LIFESPAN	68.87	(1.61)	(151,449)	3,752,767	5,805,451	38.00	152,775	1.62	2.07	194,720	(41,945)
332.0	Reservoirs, Dams & Waterways	42,355,963	LIFESPAN	73.72	(2.30)	(974,187)	18,987,000	24,343,150	37.66	646,393	1.53	1.96	830,177	(183,784)
333.0	Waterwheels, Turbines & Generators	17,555,792	LIFESPAN	55.15	(4.30)	(754,899)	4,854,752	13,455,939	38.00	353,545	2.01	2.26	396,761	(43,215)
334.0	Accessory Electric Equipment	8,896,998	LIFESPAN	47.75	(5.13)	(456,416)	1,899,919	7,453,495	35.57	209,544	2.36	2.37	210,859	(1,314)
335.0	Misc. Power Plant Equipment	242,169	LIFESPAN	77.71	-	-	122,399	119,770	34.08	3,514	1.45	2.06	4,989	(1,474)
336.0	Roads, Railroads & Bridges	2,482,729	LIFESPAN	61.98	(2.13)	(52,882)	883,313	1,652,298	37.87	43,631	1.76	2.13	52,882	(9,251)
	TOTAL KLAMATH RIVER	81,873,893		65.64	(2.92)	(2,389,833)	30,803,941	53,459,785	37.58	1,425,145	1.74	2.09	1,713,314	(288,169)

PACIFICORP
REMAINING LIFE DEPRECIATION RATES

SCHEDULE 1

[1] Account Number	[2] Description	[3] 12/31/2006 Balance \$	[4] IOWA CURVE	[5] Average Life Yrs	[6] Percent %	[7] NET SALVAGE Amount \$	[8] 12/31/2006 Book Reserve \$	[9] Net Plant \$	[10] Rem. Life Yrs	[11] Annual Amount \$	[12] Deprec. Rate %	[13] Existing Rate %	[14] Annual Amount \$	[15] Increase or (Decrease) \$
LAST CHANCE														
331.0	Structures & Improvements	435,028	LIFESPAN	38.76	(0.72)	(3,132)	196,952	241,208	18.61	12,961	2.98	2.98	12,964	(3)
332.0	Reservoirs, Dams & Waterways	848,524	LIFESPAN	38.87	(1.04)	(6,825)	384,215	473,134	18.66	25,356	2.99	3.05	25,880	(524)
333.0	Waterwheels, Turbines & Generators	1,119,220	LIFESPAN	39.07	(1.91)	(21,377)	510,502	630,095	18.49	34,078	3.04	2.87	32,122	1,956
334.0	Accessory Electric Equipment	244,432	LIFESPAN	28.98	(2.36)	(5,769)	78,609	171,592	17.90	9,586	3.92	2.91	7,113	2,473
336.0	Roads, Railroads & Bridges	65,287	LIFESPAN	42.09	(0.96)	(627)	31,749	34,165	18.59	1,838	2.81	2.77	1,808	29
	TOTAL LAST CHANCE	2,712,491		38.12	(1.46)	(39,729)	1,202,027	1,550,193	18.51	83,818	3.09	2.95	79,887	3,931
LIFTON														
330.2	Land Rights	19,856	LIFESPAN	101.20	-	-	9,600	10,256	27.00	380	1.91	1.04	207	173
330.3	Water Rights	24,130	LIFESPAN	94.75	-	-	11,374	12,756	27.00	472	1.96	1.08	261	212
331.0	Structures & Improvements	1,228,591	LIFESPAN	72.23	(1.07)	(13,146)	461,335	780,402	26.34	29,628	2.41	1.36	16,709	12,919
332.0	Reservoirs, Dams & Waterways	7,734,971	LIFESPAN	56.19	(1.55)	(119,892)	2,301,294	5,553,569	26.45	209,965	2.71	1.64	126,854	83,111
333.0	Waterwheels, Turbines & Generators	3,331,559	LIFESPAN	32.11	(2.84)	(94,616)	291,244	3,134,931	26.25	119,426	3.58	1.20	39,979	79,447
334.0	Accessory Electric Equipment	264,786	LIFESPAN	51.20	(3.48)	(9,214)	59,390	214,590	25.08	8,556	3.23	1.72	4,554	4,002
335.0	Misc. Power Plant Equipment	2,910	LIFESPAN	56.09	-	-	1,027	76	24.74	626	2.62	1.95	57	19
336.0	Roads, Railroads & Bridges	182,783	LIFESPAN	32.72	(1.42)	(2,596)	19,740	165,639	26.43	6,267	3.43	1.07	1,956	4,311
	TOTAL LIFTON	12,789,566		51.16	(1.87)	(239,464)	3,155,004	9,874,028	26.36	374,770	2.93	1.49	190,575	184,196
MERWIN														
330.2	Land Rights	300,510	LIFESPAN	111.67	-	-	209,891	90,619	40.00	2,265	0.75	1.15	3,456	(1,190)
330.5	Fish/Wildlife	212,280	LIFESPAN	113.50	-	-	149,612	62,668	40.00	1,567	0.74	1.14	2,420	(853)
331.0	Structures & Improvements	28,099,855	LIFESPAN	55.01	(1.63)	(459,028)	8,838,782	19,719,101	38.69	509,669	1.81	1.93	542,327	(32,658)
332.0	Reservoirs, Dams & Waterways	9,689,959	LIFESPAN	87.11	(2.36)	(228,683)	5,786,514	4,132,128	38.63	106,967	1.10	1.53	148,290	(41,290)
333.0	Waterwheels, Turbines & Generators	7,405,354	LIFESPAN	74.02	(4.32)	(319,911)	3,823,991	3,901,274	38.09	102,423	1.38	1.62	119,967	(17,544)
334.0	Accessory Electric Equipment	6,386,531	LIFESPAN	46.57	(5.20)	(332,100)	1,429,286	5,289,345	36.22	146,034	2.29	2.66	169,882	(23,848)
335.0	Misc. Power Plant Equipment	164,499	LIFESPAN	68.33	-	-	80,655	83,844	35.39	2,369	1.44	2.67	4,392	(2,023)
336.0	Roads, Railroads & Bridges	1,793,049	LIFESPAN	57.70	(2.18)	(39,088)	628,105	1,204,032	38.67	31,136	1.74	1.65	29,585	1,551
	TOTAL MERWIN	54,052,037		63.05	(2.55)	(1,377,810)	20,946,836	34,483,011	38.31	902,430	1.67	1.89	1,020,285	(117,856)
NORTH UMPQUA														
331.0	Structures & Improvements	14,207,092	LIFESPAN	55.74	(1.29)	(183,271)	5,039,217	9,351,146	31.11	300,583	2.12	1.83	259,990	40,594
332.0	Reservoirs, Dams & Waterways	64,245,025	LIFESPAN	66.10	(2.14)	(1,374,844)	27,251,893	38,367,976	31.08	1,234,491	1.92	1.62	1,040,769	193,721
333.0	Waterwheels, Turbines & Generators	12,822,338	LIFESPAN	61.27	(3.41)	(437,242)	5,028,239	8,231,341	30.81	267,165	2.08	1.43	183,359	83,805
334.0	Accessory Electric Equipment	5,754,112	LIFESPAN	46.99	(4.15)	(238,796)	1,634,672	4,589,236	29.31	148,694	2.58	2.03	116,808	31,886
335.0	Misc. Power Plant Equipment	712,829	LIFESPAN	42.37	-	-	169,627	543,202	29.31	18,533	2.60	2.31	16,466	2,067
336.0	Roads, Railroads & Bridges	5,390,836	LIFESPAN	59.66	(1.72)	(92,722)	2,068,282	3,415,276	31.10	109,816	2.04	1.67	90,027	19,789
	TOTAL NORTH UMPQUA	103,132,232		62.51	(2.26)	(2,326,875)	41,191,930	64,267,177	30.94	2,079,282	2.02	1.66	1,707,420	371,862
OLMSTED														
331.0	Structures & Improvements	176,221	LIFESPAN	77.40	(0.31)	(546)	128,318	48,449	9.72	4,984	2.83	2.10	3,701	1,284
334.0	Accessory Electric Equipment	22,177	LIFESPAN	17.31	(1.05)	(233)	7,960	14,450	9.59	1,507	6.79	5.76	1,277	229
335.0	Misc. Power Plant Equipment	3,274	LIFESPAN	38.05	-	-	2,010	1,264	9.35	135	4.13	3.37	110	25
336.0	Roads, Railroads & Bridges	3,547	LIFESPAN	23.35	(0.42)	(15)	1,680	1,882	9.85	191	5.39	4.84	172	19
	TOTAL OLMSTED	205,219		69.34	(0.39)	(794)	139,968	66,045	9.70	6,818	3.32	2.56	5,260	1,557
PARIS														
331.0	Structures & Improvements	37,716	LIFESPAN	38.67	(0.05)	(19)	28,566	9,169	3.98	2,304	6.11	3.06	1,154	1,150
332.0	Reservoirs, Dams & Waterways	96,285	LIFESPAN	62.19	(0.07)	(67)	76,527	19,825	3.97	4,994	5.19	2.36	2,272	2,721
333.0	Waterwheels, Turbines & Generators	69,439	LIFESPAN	38.97	(0.12)	(83)	52,770	16,752	3.97	4,220	6.08	3.03	2,104	2,116
334.0	Accessory Electric Equipment	104,526	LIFESPAN	28.85	(0.15)	(157)	76,010	28,673	3.93	7,296	6.98	3.58	3,742	3,554
335.0	Misc. Power Plant Equipment	3,440	LIFESPAN	20.87	-	-	2,322	1,118	3.94	284	8.25	4.17	143	140
	TOTAL PARIS	311,406		42.52	(0.10)	(326)	236,195	75,537	3.96	19,097	6.13	3.02	9,416	9,681
PIONEER														
330.2	Land Rights	9,247	LIFESPAN	133.42	-	-	7,180	2,067	24.00	86	0.93	1.13	104	(18)
330.3	Water Rights	110,806	LIFESPAN	133.50	-	-	86,051	24,755	24.00	1,031	0.93	1.13	1,252	(221)
331.0	Structures & Improvements	364,589	LIFESPAN	57.22	(0.94)	(3,427)	202,660	165,356	23.35	7,082	1.94	2.02	7,365	(283)

SCHEDULE 1

PACIFICORP
REMAINING LIFE DEPRECIATION RATES

[1] Account Number	[2] Description	[3] 12/31/2006 Balance	[4] IOWA CURVE	[5] Average Life Yrs	[6] NET SALVAGE Amount %	[7] 12/31/2006 Book Reserve	[8] 12/31/2006 Book Reserve	[9] Net Plant	[10] Remn. Life Yrs	[11] Annual Amount	[12] Deprec. Rate %	[13] Existing Rate %	[14] Annual Amount	[15] Increase or (Decrease)
332.0	Reservoirs, Dams & Waterways	7,836,313	LIFESPAN	44.48	(1.35)	3,494,107	4,477,996	23.62	189,585	2.42	2.63	206,095	(16,510)	
333.0	Waterwheels, Turbines & Generators	955,146	LIFESPAN	37.88	(2.49)	345,821	633,108	23.30	27,172	2.84	2.88	27,508	(336)	
334.0	Accessory Electric Equipment	474,736	LIFESPAN	42.20	(3.06)	208,102	281,161	22.21	12,659	2.67	2.57	12,201	458	
335.0	Misc. Power Plant Equipment	9,602	LIFESPAN	43.50	-	4,249	5,353	22.15	242	2.52	2.23	214	28	
336.0	Roads, Railroads & Bridges	11,922	LIFESPAN	51.88	(1.25)	6,158	5,913	23.38	253	2.12	1.87	223	30	
	TOTAL PIONEER	9,772,361		45.30	(1.51)	4,324,328	5,595,709	23.51	238,110	2.44	2.61	254,962	(16,852)	
	PROSPECT # 1, 2 AND 4													
330.2	Land Rights	3,712	LIFESPAN	65.95	-	1,300	2,412	31.00	78	2.10	1.66	62	16	
330.4	Flood Rights	3,167	LIFESPAN	100.50	-	1,451	1,716	31.00	55	1.75	1.12	35	20	
331.0	Structures & Improvements	2,821,096	LIFESPAN	52.67	(1.24)	757,314	2,098,764	30.28	69,312	2.46	1.92	54,165	15,147	
332.0	Reservoirs, Dams & Waterways	23,734,199	LIFESPAN	39.61	(1.80)	3,439,012	20,722,403	30.34	683,006	2.88	1.56	370,254	312,753	
333.0	Waterwheels, Turbines & Generators	1,740,728	LIFESPAN	60.23	(3.30)	523,643	1,274,529	29.93	42,584	2.45	1.79	31,159	11,425	
334.0	Accessory Electric Equipment	1,553,232	LIFESPAN	44.41	(4.02)	313,218	1,302,454	28.55	45,620	2.94	2.40	37,278	8,343	
335.0	Misc. Power Plant Equipment	21,679	LIFESPAN	32.00	-	2,021	19,658	26.87	732	3.37	3.29	713	18	
336.0	Roads, Railroads & Bridges	195,446	LIFESPAN	59.83	(1.66)	60,590	138,100	30.19	4,574	2.34	1.82	3,557	1,017	
	TOTAL PROSPECT # 1, 2 AND 4	30,073,259		42.41	(1.95)	5,098,549	25,560,036	30.21	845,961	2.81	1.65	497,223	348,738	
	PROSPECT #3													
331.0	Structures & Improvements	294,174	LIFESPAN	41.43	(0.40)	166,484	128,867	11.88	10,847	3.69	3.72	10,943	(96)	
332.0	Reservoirs, Dams & Waterways	4,073,015	LIFESPAN	33.71	(0.56)	2,090,376	2,006,262	11.82	169,735	4.17	3.65	148,665	21,070	
333.0	Waterwheels, Turbines & Generators	1,922,715	LIFESPAN	25.44	(1.08)	812,767	1,130,713	11.76	96,149	5.00	4.71	90,560	5,589	
334.0	Accessory Electric Equipment	466,435	LIFESPAN	26.21	(1.35)	204,991	267,741	11.40	23,486	5.04	4.61	21,503	1,983	
335.0	Misc. Power Plant Equipment	73,267	LIFESPAN	28.72	-	34,204	39,063	11.37	3,436	4.69	4.48	3,282	153	
336.0	Roads, Railroads & Bridges	51,115	LIFESPAN	61.95	(0.54)	32,991	18,400	11.73	1,569	3.07	3.15	1,610	(41)	
	TOTAL PROSPECT #3	6,880,721		31.38	(0.76)	3,341,813	3,591,046	11.77	305,221	4.44	4.02	276,563	28,658	
	SANTA CLARA													
331.0	Structures & Improvements	141,402	LIFESPAN	43.37	(0.49)	79,348	62,747	13.71	4,577	3.24	3.34	4,723	(146)	
332.0	Reservoirs, Dams & Waterways	971,149	LIFESPAN	45.36	(0.71)	556,908	421,136	13.75	30,628	3.15	3.24	31,465	(837)	
333.0	Waterwheels, Turbines & Generators	426,169	LIFESPAN	34.44	(1.32)	210,680	221,114	13.66	16,187	3.80	3.78	16,109	78	
334.0	Accessory Electric Equipment	625,750	LIFESPAN	27.36	(1.64)	259,289	376,723	13.27	28,389	4.54	4.34	27,158	1,232	
335.0	Misc. Power Plant Equipment	7,952	LIFESPAN	39.02	-	4,248	3,704	13.12	282	3.55	3.53	281	2	
336.0	Roads, Railroads & Bridges	2,720	LIFESPAN	91.96	(0.66)	1,919	819	13.61	60	2.21	2.21	60	0	
	TOTAL SANTA CLARA	2,175,142		37.95	(1.08)	1,112,392	1,086,244	13.59	80,123	3.68	3.67	79,796	328	
	SNAKE CREEK													
331.0	Structures & Improvements	59,731	LIFESPAN	44.94	(0.49)	37,292	22,732	13.68	1,662	2.78	2.90	1,732	(71)	
332.0	Reservoirs, Dams & Waterways	423,401	LIFESPAN	45.05	(0.71)	264,860	161,547	13.72	11,775	2.78	3.12	13,210	(1,436)	
333.0	Waterwheels, Turbines & Generators	263,034	LIFESPAN	36.67	(1.32)	148,241	118,265	13.63	8,677	3.30	3.44	9,048	(372)	
334.0	Accessory Electric Equipment	155,893	LIFESPAN	37.05	(1.64)	88,791	69,659	13.48	5,168	3.31	3.38	5,269	(102)	
335.0	Misc. Power Plant Equipment	2,086	LIFESPAN	33.62	-	1,113	973	13.12	74	3.56	3.68	77	(3)	
	TOTAL SNAKE CREEK	904,145		41.20	(1.03)	540,297	373,176	13.65	27,355	3.03	3.24	29,337	(1,982)	
	STAIRS													
331.0	Structures & Improvements	168,165	LIFESPAN	50.83	(0.72)	95,061	74,315	18.55	4,006	2.38	2.50	4,204	(198)	
332.0	Reservoirs, Dams & Waterways	335,349	LIFESPAN	60.30	(1.04)	207,480	131,357	18.57	7,074	2.11	2.40	8,048	(975)	
333.0	Waterwheels, Turbines & Generators	513,215	LIFESPAN	37.64	(1.91)	231,566	281,451	18.49	15,763	3.07	3.12	16,012	(250)	
334.0	Accessory Electric Equipment	160,503	LIFESPAN	39.40	(2.36)	77,059	89,220	17.73	4,920	3.07	2.99	4,799	121	
	TOTAL STAIRS	1,177,232		46.22	(1.55)	611,166	584,355	18.42	31,762	2.70	2.81	33,064	(1,301)	
	SWIFT													
330.2	Land Rights	6,277,413	LIFESPAN	88.23	-	3,585,699	2,691,714	40.00	67,293	1.07	1.46	91,650	(24,357)	
330.5	Fish/Wildlife	97,228	LIFESPAN	86.50	-	54,610	42,618	40.00	1,065	1.10	1.49	1,449	(383)	
331.0	Structures & Improvements	6,284,936	LIFESPAN	68.37	(1.63)	2,811,753	3,575,627	38.59	92,657	1.47	1.65	103,701	(11,045)	
332.0	Reservoirs, Dams & Waterways	37,633,791	LIFESPAN	85.84	(2.36)	21,423,252	17,098,686	38.67	442,170	1.17	1.65	620,968	(178,788)	
333.0	Waterwheels, Turbines & Generators	11,242,321	LIFESPAN	71.26	(4.32)	5,382,040	6,345,949	38.13	166,429	1.48	1.74	195,616	(29,187)	
334.0	Accessory Electric Equipment	3,819,175	LIFESPAN	47.41	(5.20)	894,173	3,123,599	36.02	86,718	2.27	1.89	72,182	14,536	
335.0	Misc. Power Plant Equipment	560,313	LIFESPAN	78.26	-	303,426	256,887	35.20	7,298	1.30	1.68	9,413	(2,115)	

PACIFICORP
REMAINING LIFE DEPRECIATION RATES

SCHEDULE 1

[1] Account Number	[2] Description	[3] 12/31/2006 Balance	[4] IOWA CURVE	[5] Average Life	[6] Percent	[7] NET SALVAGE Amount	[8] 12/31/2006 Book Reserve	[9] Net Plant	[10] Rem. Life	[11] Annual Amount	[12] Deprec. Rate	[13] Existing Rate	[14] Annual Amount	[15] Increase or (Decrease)
		\$		Yrs	%	\$	\$	\$	Yrs	\$	%	%	\$	\$
336.0	Roads, Railroads & Bridges TOTAL SWIFT	395,145 66,310,322	LIFESPAN	57.95 79.50	(2.18) (2.54)	(8,614) (1,683,481)	134,718 34,589,671	269,041 33,404,132	38.68 38.52	6,956 870,586	1.76 1.31	2.20 1.66	8,693 1,103,663	(1,739) (233,077)
UPPER BEAVER														
330.3	Water Rights	1,047	LIFESPAN	123.50	-	-	879	168	24.00	7	0.67	1.40	15	(8)
331.0	Structures & Improvements	157,756	LIFESPAN	75.39	(0.34)	(1,483)	113,017	46,222	23.15	1,997	1.27	1.40	2,209	(212)
332.0	Reservoirs, Dams & Waterways	1,820,100	LIFESPAN	46.28	(1.35)	(24,571)	925,924	918,747	23.47	39,146	2.15	2.37	43,136	(3,991)
333.0	Waterwheels, Turbines & Generators	118,090	LIFESPAN	69.03	(2.49)	(2,940)	81,930	39,100	22.96	1,703	1.44	1.52	1,795	(92)
334.0	Accessory Electric Equipment	401,471	LIFESPAN	36.76	(3.06)	(12,285)	159,134	254,622	22.27	11,433	2.85	2.81	11,281	152
335.0	Misc. Power Plant Equipment	10,110	LIFESPAN	43.01	-	-	4,872	5,238	22.08	237	2.35	2.43	246	(8)
336.0	Roads, Railroads & Bridges TOTAL UPPER BEAVER	9,808 2,518,382	LIFESPAN	41.47 47.65	(1.25) (1.64)	(123) (41,402)	4,386 1,290,142	5,545 1,269,642	23.43 23.23	237 54,759	2.41 2.17	1.26 2.34	124 58,805	113 (4,046)
VIVA NAUGHTON														
331.0	Structures & Improvements	388,940	LIFESPAN	52.89	(1.37)	(5,328)	140,151	254,117	33.01	7,698	1.98	2.01	7,818	(119)
332.0	Reservoirs, Dams & Waterways	103,507	LIFESPAN	52.72	(2.29)	(2,370)	37,099	68,778	33.01	2,084	2.01	2.11	2,184	(100)
333.0	Waterwheels, Turbines & Generators	497,438	LIFESPAN	51.78	(3.64)	(18,107)	174,602	340,943	32.71	10,423	2.10	1.98	9,849	574
334.0	Accessory Electric Equipment	159,117	LIFESPAN	51.26	(4.42)	(7,033)	58,287	107,863	30.87	3,494	2.20	2.05	3,262	232
335.0	Misc. Power Plant Equipment	20,594	LIFESPAN	51.29	-	-	7,565	13,029	30.79	423	2.05	2.07	426	(3)
	TOTAL VIVA NAUGHTON	1,169,596		52.15	(2.81)	(32,839)	417,704	784,731	32.55	24,122	2.06	2.01	23,539	583
WALLOWA FALLS														
331.0	Structures & Improvements	111,286	LIFESPAN	28.66	(0.31)	(345)	68,715	42,916	9.80	4,379	3.94	4.11	4,574	(195)
332.0	Reservoirs, Dams & Waterways	895,584	LIFESPAN	28.07	(0.45)	(4,030)	547,035	352,579	9.83	35,868	4.00	5.43	48,630	(12,763)
333.0	Waterwheels, Turbines & Generators	58,400	LIFESPAN	51.43	(0.84)	(491)	45,089	13,802	9.58	1,441	2.47	3.48	2,032	(592)
334.0	Accessory Electric Equipment	1,412,947	LIFESPAN	19.65	(1.05)	(14,836)	671,332	756,451	9.52	79,459	5.62	5.16	72,908	6,551
336.0	Roads, Railroads & Bridges TOTAL WALLOWA FALLS	310,959 2,789,176	LIFESPAN	21.42 23.58	(0.42) (0.75)	(1,306) (21,008)	156,916 1,489,087	155,349 1,321,097	9.84 9.67	15,788 136,934	5.08 4.91	5.60 5.22	17,414 145,558	(1,626) (8,624)
WEBER														
331.0	Structures & Improvements	367,370	LIFESPAN	44.46	(0.49)	(1,800)	203,451	165,719	13.72	12,079	3.29	2.84	10,433	1,645
332.0	Reservoirs, Dams & Waterways	1,297,530	LIFESPAN	55.59	(0.71)	(9,212)	786,607	520,135	13.73	37,883	2.92	2.70	35,033	2,850
333.0	Waterwheels, Turbines & Generators	874,138	LIFESPAN	36.15	(1.32)	(11,539)	435,571	450,106	13.66	32,951	3.77	3.60	31,469	1,482
334.0	Accessory Electric Equipment	114,723	LIFESPAN	42.13	(1.64)	(1,881)	62,821	53,783	13.12	4,099	3.57	3.32	3,809	291
335.0	Misc. Power Plant Equipment	21,696	LIFESPAN	35.38	-	-	10,663	11,033	13.17	838	3.86	3.69	801	37
336.0	Roads, Railroads & Bridges TOTAL WEBER	39,857 2,715,314	LIFESPAN	26.01 46.66	(0.66) (0.91)	(263) (24,696)	14,879 1,513,992	25,241 1,226,018	13.78 13.68	1,832 89,681	4.60 3.30	4.41 3.07	1,758 83,303	74 6,379
YALE														
330.2	Land Rights	761,580	LIFESPAN	92.19	-	-	445,383	316,197	40.00	7,905	1.04	1.42	10,814	(2,910)
331.0	Structures & Improvements	6,468,171	LIFESPAN	66.49	(1.63)	(105,431)	2,746,338	3,827,264	38.61	99,126	1.53	1.71	110,606	(11,479)
332.0	Reservoirs, Dams & Waterways	26,160,156	LIFESPAN	87.60	(2.36)	(617,380)	15,389,387	11,388,149	38.64	294,724	1.13	1.58	413,330	(118,606)
333.0	Waterwheels, Turbines & Generators	10,498,920	LIFESPAN	66.07	(4.32)	(453,553)	4,477,146	6,475,327	35.96	169,556	1.61	1.96	205,779	(36,223)
334.0	Accessory Electric Equipment	3,676,080	LIFESPAN	50.53	(5.20)	(191,156)	1,018,678	2,848,558	35.96	79,215	2.15	2.27	83,447	(4,232)
335.0	Misc. Power Plant Equipment	548,875	LIFESPAN	83.18	-	-	309,403	6,821	35.11	6,821	1.24	1.55	8,508	(1,687)
336.0	Roads, Railroads & Bridges TOTAL YALE	1,383,555 49,497,337	LIFESPAN	51.12 76.52	(2.18) (2.82)	(30,161) (1,397,682)	331,554 24,717,889	1,082,162 26,177,130	38.73 38.33	27,941 685,288	2.02 1.38	2.37 1.75	32,790 865,274	(4,849) (179,987)
Hydro Decommissioning Reserve														
	TOTAL HYDRAULIC PRODUCTION	507,940,786		62.25	(8.18)	(29,925,500)	10,515,490	19,410,010	5.43	3,574,779	2.82	2.42	12,314,551	2,032,691
OTHER PRODUCTION PLANT														
HERMISTON														
341.00	Structures & Improvements	12,474,621	LIFESPAN	39.66	(2.93)	(365,506)	2,801,552	10,038,575	29.95	335,567	2.69	3.00	374,239	(38,671)
342.00	Fuel Holders, Producers & Access.	25,322	LIFESPAN	39.63	(2.76)	(699)	5,976	20,045	29.13	689	2.72	3.17	803	(114)
343.00	Prime Movers	101,602,451	LIFESPAN	38.29	(3.20)	(3,251,278)	21,714,389	83,139,340	29.10	2,895,670	2.85	2.94	2,987,112	(91,442)
344.00	Generators	39,840,392	LIFESPAN	39.68	(2.90)	(1,155,371)	8,973,915	32,021,848	29.82	1,075,691	2.70	2.94	1,171,308	(95,617)

