

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.

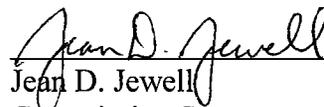
DONE by Order of the Idaho Public Utilities Commission at Boise, Idaho this 6th
day of February 2008.


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 | (4.43) | 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 | 1,212,959 | 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 | | 44.26 | (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] 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) | |
|-----------------------------------|------------------------------------|------------------------------|----------------------|-------------------------------|---------------------|------------------------------|-----------------------------------|---------------------|-----------------------------|--------------------------|------------------------------|-------------------------------|--------------------------|-----------------------------------|--|
| 310.30 | Water Rights | 39,699,560 | | | | | 15,156,069 | | | 99,866,123 | | | 146,994,980 | | |
| | Total Steam Production | 4,727,035,473 | | | | (304,122,144) | 2,377,143,020 | 2,629,471,106 | | 94,210,738 | 2.18 | 3.20 | 138,015,961 | (47,128,856) | |
| | Steam without Cholla | 4,313,629,716 | | | | | | | | | | | | | |
| 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 | (0.80) | (9,614) | 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 | - | (154,742) | 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 | (1.16) | (6,703) | 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 | (1.55) | (269,052) | 1,920,717 | 3,198,573 | 20.63 | 155,045 | 3.06 | 3.22 | 162,951 | (7,906) | |
| 333.0 | Waterwheels, Turbines & Generators | 1,289,383 | LIFESPAN | 39.19 | (2.14) | (1,580,952) | 918,938 | 1,580,952 | 20.44 | 77,346 | 3.16 | 3.14 | 76,852 | 494 | |
| 334.0 | Accessory Electric Equipment | 8,847 | LIFESPAN | 38.12 | (2.64) | (34,040) | 492,184 | 831,239 | 19.90 | 41,771 | 3.24 | 3.19 | 41,131 | 639 | |
| 335.0 | Misc. Power Plant Equipment | 744 | LIFESPAN | 109.90 | (1.07) | (8) | 3,986 | 4,861 | 19.51 | 249 | 2.82 | 2.96 | 262 | (3) | |
| 336.0 | Roads, Railroads & Bridges | 10,037,586 | LIFESPAN | 40.10 | (1.54) | (154,742) | 3,840,078 | 6,352,250 | 20.40 | 13 | 1.79 | 2.14 | 16 | (6,479) | |
| | TOTAL ASHTON/ST. ANTHONY | 17,358,186 | | 40.10 | (1.55) | (223,438) | 3,315,715 | 4,775,261 | 26.10 | 182,960 | 2.33 | 2.11 | 166,005 | 16,955 | |
| 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) | (35,247) | 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) | (269,052) | 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) | (223,438) | 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) | (108,776) | 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) | (7,688) | 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) | (644,201) | 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) | (28) | 66,693 | (10,108) | 3.99 | - | 0.00 | 1.19 | 673 | (673) | |
| 332.0 | Reservoirs, Dams & Waterways | 77,921 | LIFESPAN | 86.70 | (0.07) | (55) | 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) | 92,788 | (16,138) | 3.99 | - | 0.00 | 0.56 | 429 | (429) | |
| 334.0 | Accessory Electric Equipment | 628,086 | LIFESPAN | 23.70 | (0.15) | (942) | 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) | (0) | 212 | (38) | 3.99 | - | 0.00 | 0.46 | 1 | (1) | |
| | TOTAL BEND | 854,680 | | 34.93 | (0.13) | (1,117) | 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) | (6,329) | 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) | (124,001) | 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) | (65,290) | 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) | (11,974) | 175,194 | 37,423 | 37.43 | 901 | 0.46 | 1.34 | 2,639 | (1,738) | |
| 336.0 | Roads, Railroads & Bridges | 3,731 | LIFESPAN | 124.20 | (2.57) | (96) | 5,377 | (1,550) | 46.55 | - | 0.00 | - | - | - | |
| | TOTAL BIG FORK | 6,234,904 | | 59.95 | (3.33) | (207,690) | 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) | (210) | 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) | (218) | 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) | (226) | 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) | (302) | 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) | (2) | 1,057 | (310) | 6.94 | - | 0.00 | 15.25 | 114 | (114) | |
| | TOTAL CLINE FALLS | 302,594 | | 39.53 | (0.32) | (958) | 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 | - | - | 2,556 | 1,032 | 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 | 2,383,166 | 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) | (5,098) | 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 | 2,046 | 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) | 27,731 | (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) | 66,444 | 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 | 37.06 | 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 | 38.66 | 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] NET SALVAGE Amount % | [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 | 62 | 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 | 148,250 | (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) | (52,770) | 16,752 | 6,752 | 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 Yrs | [6] NET SALVAGE Amount Percent | [7] 12/31/2006 Book Reserve | [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) |
|--------------------------------------|--|------------------------------|----------------------|-------------------------------|---|-----------------------------------|-----------------------------------|-------------------------|-----------------------------|--------------------------|------------------------------|-------------------------------|--------------------------|-----------------------------------|
| 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 | 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 | 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 TOTAL VIVA NAUGHTON | 20,594 1,169,596 | LIFESPAN | 51.29 52.15 | - (2.81) | 7,565 (32,839) | 417,704 1,489,087 | 13,029 784,731 | 30.79 32.55 | 423 24,122 | 2.05 2.06 | 2.07 2.01 | 426 23,539 | (3) 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 | 46,630 | (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 | 35.98 | - | 10,663 | 11,033 | 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 | 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 | 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 | 27,941 665,288 | 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) |

SCHEDULE 1

**PACIFICORP
REMAINING LIFE DEPRECIATION RATES**

| [1] Account Number | [2] Description | [3] 12/31/2006 Balance | [4] IOWA CURVE | [5] Average Life | [6] NET SALVAGE Amount | [7] Percent | [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 | \$ | % | % | \$ | \$ |
| 345.00 | Accessory Electric Equipment | 9,069,631 | LIFESPAN | 40.40 | (262,112) | (2.89) | 2,139,951 | 7,191,792 | 29.91 | 240,345 | 2.65 | 2.94 | 266,647 | (26,302) |
| 346.00 | Misc. Power Plant Equipment | 497,343 | LIFESPAN | 40.46 | (14,423) | (2.90) | 117,434 | 394,332 | 29.96 | 13,180 | 2.65 | 2.94 | 14,622 | (1,442) |
| | TOTAL HERMISTON | 163,509,760 | | 38.86 | (5,049,390) | (3.09) | 35,753,217 | 132,805,933 | 29.39 | 4,561,141 | 2.79 | 2.94 | 4,814,730 | (253,589) |
| LITTLE MOUNTAIN | | | | | | | | | | | | | | |
| 341.00 | Structures & Improvements | 217,599 | LIFESPAN | 32.74 | (5,244) | (2.41) | 165,868 | 56,975 | 3.00 | 18,992 | 8.73 | 3.02 | 6,571 | 12,420 |
| 342.00 | Fuel Holders, Producers & Access. | 121,339 | LIFESPAN | 39.39 | (2,924) | (2.41) | 94,307 | 29,956 | 3.00 | 9,985 | 8.23 | 2.60 | 3,155 | 6,831 |
| 343.00 | Prime Movers | 2,270,377 | LIFESPAN | 17.57 | (54,716) | (2.41) | 1,559,640 | 765,453 | 3.00 | 255,151 | 11.24 | 3.37 | 76,512 | 178,639 |
| 344.00 | Generators | 2,389,789 | LIFESPAN | 8.42 | (57,594) | (2.41) | 1,237,141 | 1,210,242 | 3.00 | 403,414 | 16.88 | 3.75 | 89,617 | 313,797 |
| 345.00 | Accessory Electric Equipment | 215,728 | LIFESPAN | 32.10 | (5,199) | (2.41) | 164,080 | 56,847 | 3.00 | 18,949 | 8.78 | 3.26 | 7,033 | 11,916 |
| 346.00 | Misc. Power Plant Equipment | 11,813 | LIFESPAN | 39.50 | (285) | (2.41) | 9,184 | 2,914 | 3.00 | 971 | 8.22 | 2.78 | 328 | 643 |
| | TOTAL LITTLE MOUNTAIN | 5,226,645 | | 15.17 | (125,962) | (2.41) | 3,230,220 | 2,122,387 | 3.00 | 707,462 | 13.54 | 3.51 | 183,216 | 524,246 |
| GADSBY PEAKER UNIT 4-6 | | | | | | | | | | | | | | |
| 341.00 | Structures & Improvements | 4,121,643 | LIFESPAN | 30.12 | (57,703) | (1.40) | 666,800 | 3,512,546 | 25.97 | 135,190 | 3.28 | 4.06 | 167,339 | (32,149) |
| 342.00 | Fuel Holders, Producers & Access. | 2,257,625 | LIFESPAN | 29.84 | (30,026) | (1.33) | 391,408 | 1,896,243 | 25.34 | 74,727 | 3.31 | 4.06 | 91,660 | (16,932) |
| 343.00 | Prime Movers | 50,628,073 | LIFESPAN | 29.70 | (784,735) | (1.55) | 8,554,143 | 42,858,665 | 25.34 | 1,690,978 | 3.34 | 4.06 | 2,055,500 | (364,522) |
| 344.00 | Generators | 15,873,643 | LIFESPAN | 30.37 | (219,056) | (1.38) | 2,752,855 | 13,339,844 | 25.87 | 515,893 | 3.25 | 4.06 | 644,470 | (128,577) |
| 345.00 | Accessory Electric Equipment | 5,009,382 | LIFESPAN | 30.09 | (78,146) | (1.56) | 821,310 | 4,266,218 | 25.88 | 168,315 | 3.36 | 4.06 | 203,381 | (35,066) |
| | TOTAL GADSBY PEAKER UNIT 4-6 | 77,890,366 | | 29.89 | (1,169,667) | (1.50) | 13,186,516 | 63,873,517 | 25.52 | 2,585,104 | 3.32 | 4.06 | 3,162,349 | (577,245) |
| CURRENT CREEK | | | | | | | | | | | | | | |
| 341.00 | Structures & Improvements | 28,120,692 | LIFESPAN | 40.42 | (925,171) | (3.29) | 939,117 | 28,106,746 | 38.92 | 722,702 | 2.57 | 3.08 | 866,117 | (143,416) |
| 342.00 | Fuel Holders, Producers & Access. | 27,004,653 | LIFESPAN | 39.02 | (823,642) | (3.05) | 901,846 | 26,926,449 | 37.52 | 718,324 | 2.66 | 3.08 | 831,743 | (113,420) |
| 343.00 | Prime Movers | 189,446,539 | LIFESPAN | 39.00 | (6,441,182) | (3.40) | 6,326,744 | 189,560,977 | 37.50 | 5,058,223 | 2.67 | 3.08 | 5,894,953 | (776,731) |
| 344.00 | Generators | 63,543,466 | LIFESPAN | 40.21 | (2,052,454) | (3.23) | 2,122,093 | 63,473,827 | 38.71 | 1,639,421 | 2.58 | 3.08 | 1,957,139 | (317,717) |
| 345.00 | Accessory Electric Equipment | 17,594,623 | LIFESPAN | 40.35 | (573,591) | (3.26) | 587,596 | 17,580,818 | 38.85 | 452,187 | 2.57 | 3.08 | 541,921 | (89,734) |
| 346.00 | Misc. Power Plant Equipment | 3,131,649 | LIFESPAN | 40.42 | (102,405) | (3.27) | 104,584 | 3,129,470 | 38.92 | 80,483 | 2.57 | 3.08 | 96,455 | (15,971) |
| | TOTAL CURRENT CREEK | 328,841,822 | | 39.44 | (10,918,445) | (3.32) | 10,981,980 | 328,778,287 | 37.94 | 8,671,340 | 2.64 | 3.08 | 10,128,328 | (1,456,988) |
| FOOTE CREEK | | | | | | | | | | | | | | |
| 343.00 | Prime Movers | 30,513,722 | LIFESPAN | 26.09 | (289,880) | (0.95) | 9,756,910 | 21,046,692 | 17.59 | 1,196,515 | 3.92 | 4.34 | 1,324,296 | (127,781) |
| 344.00 | Generators | 3,542,319 | LIFESPAN | 26.42 | (29,047) | (0.82) | 1,131,446 | 2,439,920 | 17.92 | 136,156 | 3.84 | 4.34 | 153,737 | (17,580) |
| 345.00 | Accessory Electric Equipment | 2,210,801 | LIFESPAN | 26.46 | (18,129) | (0.82) | 706,148 | 1,522,782 | 17.96 | 84,787 | 3.84 | 4.34 | 95,949 | (11,161) |
| | TOTAL FOOTE CREEK | 36,266,842 | | 26.14 | (337,056) | (0.93) | 11,594,504 | 25,009,394 | 17.64 | 1,417,458 | 3.91 | 4.34 | 1,573,981 | (156,523) |
| SOLAR GENERATING | | | | | | | | | | | | | | |
| 344.00 | Generators - Utah | 36,389 | SQ | 15.00 | - | - | 26,743 | 9,646 | 3.00 | 3,215 | 8.84 | 12.03 | 4,378 | (1,162) |
| 344.00 | Generators - Oregon | 56,322 | SQ | 15.00 | - | - | 43,407 | 12,915 | 4.00 | 3,229 | 5.73 | 7.90 | 4,449 | (1,221) |
| 344.00 | Generators - Wyoming | 55,087 | SQ | 15.00 | - | - | 40,239 | 14,848 | 3.00 | 4,949 | 8.98 | 11.92 | 6,566 | (1,617) |
| | Total Solar Generating | 147,798 | | 15.00 | - | - | 110,389 | 37,409 | 3.38 | 11,393 | 7.71 | 10.42 | 15,393 | (4,000) |
| LEANING JUNIPER | | | | | | | | | | | | | | |
| 341.00 | Structures & Improvements | 4,531,700 | LIFESPAN | 25.47 | (23,565) | (0.52) | 68,888 | 4,486,377 | 24.97 | 179,671 | 3.96 | 4.02 | 182,174 | (2,504) |
| 343.00 | Prime Movers | 170,860,951 | LIFESPAN | 24.82 | (1,213,113) | (0.71) | 2,597,309 | 169,476,755 | 24.32 | 6,968,617 | 4.08 | 4.02 | 6,868,610 | 100,006 |
| 346.00 | Misc. Power Plant Equipment | 80,000 | LIFESPAN | 25.47 | (416) | (0.52) | 1,216 | 3,172 | 24.97 | 3,172 | 3.96 | 4.02 | 3,216 | (44) |
| | TOTAL LEANING JUNIPER | 175,472,651 | | 24.84 | (1,237,094) | (0.71) | 2,667,413 | 174,042,332 | 24.34 | 7,151,459 | 4.08 | 4.02 | 7,054,001 | 97,458 |
| | TOTAL DEPRECIABLE OTHER PRODUCTION | 787,355,884 | | 34.34 | (18,837,614) | (2.39) | 77,524,239 | 728,669,259 | 30.73 | 25,105,358 | 3.19 | 3.42 | 26,931,998 | (1,826,640) |
| | Depreciable Other Production without Gad Peak | 709,465,518 | | | | | | | | 22,520,254 | 3.17 | 3.35 | 23,769,649 | |
| 340.30 | Water Rights - Lakeside | 14,529,040 | | | | | | | | | | | | |
| 340.30 | Water Rights - Current Creek | 2,890,419 | | | | | 351 | | | | | | | |
| | TOTAL OTHER PRODUCTION | 804,775,343 | | 33.60 | (18,837,614) | (2.34) | 77,524,590 | 728,669,259 | 30.07 | 25,105,358 | 3.12 | 3.35 | 26,931,998 | (1,826,640) |
| | TOTAL DEPRECIABLE PRODUCTION PLANT | 5,982,632,583 | | 47.64 | (364,523,773) | (6.09) | 2,665,465,624 | 3,681,690,732 | 28.82 | 139,318,722 | 2.33 | 3.11 | 186,241,528 | (46,922,806) |
| 344.00 | Generators - Lakeside | 328,000,000 | | 40.00 | - | (3.34) | - | - | | | 2.58 | | | |
| | MARENGO WIND | 258,000,000 | | 24.87 | - | (1.00) | - | - | | | 4.06 | | | |

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] 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) |
|---------------------------|---------------------------|------------------------------|----------------------|-------------------------------|---------------------|------------------------------|-----------------------------------|---------------------|-----------------------------|--------------------------|------------------------------|-------------------------------|--------------------------|-----------------------------------|
| | WASHINGTON WIND | 224,000,000 | | 24.87 | (1.00) | | | | | | 4.06 | | | |
| TRANSMISSION PLANT | | | | | | | | | | | | | | |
| 350.20 | Rights-of-Way | 61,181,203 | R5 | 70.00 | - | - | 23,693,888 | 37,487,315 | 45.23 | 828,815 | 1.35 | 1.40 | 856,537 | (27,722) |
| 352.00 | Structures & Improvements | 55,260,234 | S1 | 75.00 | (1.00) | (552,602) | 13,435,630 | 42,377,206 | 58.51 | 724,273 | 1.31 | 1.67 | 922,846 | (198,573) |
| 353.00 | Station Equipment | 907,682,638 | R1.5 | 58.00 | (4.00) | (36,307,306) | 224,973,640 | 719,016,304 | 45.37 | 15,847,836 | 1.75 | 1.79 | 16,247,519 | (399,684) |
| 353.70 | Supervisory Equipment | 55,509,184 | R2 | 25.00 | - | - | 22,473,386 | 33,035,798 | 15.75 | 2,097,511 | 3.78 | 5.15 | 2,858,723 | (761,212) |
| 354.00 | Towers & Fixtures | 380,678,705 | R5 | 65.00 | (7.00) | (26,647,509) | 156,976,270 | 250,349,944 | 42.12 | 5,843,731 | 1.56 | 2.13 | 8,108,456 | (2,164,726) |
| 355.00 | Poles & Fixtures | 508,938,637 | R2.5 | 52.00 | (42.00) | (213,754,228) | 225,872,375 | 496,820,490 | 37.15 | 13,373,364 | 2.63 | 2.56 | 13,028,829 | 344,535 |
| 355.00 | OH Conductors & Devices | 630,352,557 | R4 | 62.00 | (42.00) | (264,748,074) | 334,502,495 | 560,598,136 | 39.52 | 14,185,176 | 2.25 | 2.13 | 13,426,509 | 758,666 |
| 356.20 | Clearing | 30,355,853 | S6 | 65.00 | - | - | 16,075,094 | 14,280,759 | 33.55 | 425,656 | 1.40 | 1.40 | 424,982 | 674 |
| 357.00 | UG Conduit | 3,277,188 | R2 | 60.00 | - | - | 426,570 | 2,850,618 | 52.87 | 53,917 | 1.65 | 3.15 | 103,231 | (49,314) |
| 358.00 | UG Conductors & Devices | 7,274,658 | R2 | 60.00 | - | - | 970,962 | 6,303,696 | 52.68 | 119,660 | 1.64 | 2.38 | 173,137 | (53,477) |
| 359.00 | Roads & Trails | 11,494,522 | R5 | 70.00 | - | - | 2,841,982 | 8,652,540 | 54.19 | 159,670 | 1.39 | 1.42 | 163,222 | (3,552) |
| | Total Transmission Plant | 2,652,005,379 | | 58.41 | (20.44) | (542,009,719) | 1,022,242,292 | 2,171,772,806 | 41.52 | 53,759,610 | 2.03 | 2.12 | 56,313,992 | (2,554,383) |

DISTRIBUTION PLANT

| [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) |
|------------------------------|----------------------------------|------------------------------|----------------------|-------------------------------|---------------------|------------------------------|-----------------------------------|---------------------|-----------------------------|--------------------------|------------------------------|-------------------------------|--------------------------|-----------------------------------|
| OREGON - DISTRIBUTION | | | | | | | | | | | | | | |
| 360.20 | Rights-of-Way | 3,556,253 | R4 | 50.00 | - | - | 2,068,184 | 1,488,069 | 20.35 | 73,124 | 2.06 | 1.70 | 60,456 | 12,667 |
| 361.00 | Structures & Improvements | 12,345,312 | S0.5 | 60.00 | (5.00) | (617,266) | 2,664,078 | 10,298,500 | 46.12 | 223,298 | 1.81 | 1.83 | 225,919 | (2,621) |
| 362.00 | Station Equipment | 160,587,683 | R1 | 52.00 | (15.00) | (24,088,152) | 43,082,170 | 141,593,665 | 39.30 | 3,602,892 | 2.24 | 2.25 | 3,613,223 | (10,331) |
| 362.70 | Supervisory Equipment | 2,779,659 | R2.5 | 23.00 | - | - | 1,326,330 | 1,453,329 | 11.65 | 124,749 | 4.49 | 4.05 | 112,576 | 12,173 |
| 364.00 | Poles, Towers & Fixtures | 282,793,465 | R1.5 | 45.00 | (125.00) | (353,491,831) | 166,308,811 | 469,976,485 | 32.78 | 14,337,294 | 5.07 | 4.33 | 12,244,957 | 2,092,337 |
| 365.00 | OH Conductors & Devices | 210,301,551 | R1.5 | 50.00 | (90.00) | (189,271,396) | 113,194,213 | 286,378,734 | 35.36 | 8,098,946 | 3.85 | 3.07 | 6,456,258 | 1,642,688 |
| 366.00 | UG Conduit | 75,474,348 | R2.5 | 52.00 | (60.00) | (79,905,212) | 48,322,155 | 164,758,410 | 39.75 | 4,144,866 | 3.11 | 2.26 | 3,098,763 | 1,135,103 |
| 367.00 | UG Conductors & Devices | 133,175,353 | R2.5 | 52.00 | (60.00) | (117,582,941) | 127,185,567 | 297,934,136 | 27.54 | 10,818,233 | 3.18 | 2.62 | 8,910,509 | 1,907,724 |
| 368.00 | Line Transformers | 340,095,762 | R1.5 | 40.00 | (25.00) | (45,284,609) | 24,056,265 | 96,702,692 | 47.60 | 2,031,569 | 2.69 | 2.78 | 2,098,187 | (66,618) |
| 369.10 | Overhead Services | 60,741,141 | R1.5 | 55.00 | (25.00) | (15,185,285) | 17,228,260 | 58,698,166 | 41.94 | 1,399,575 | 2.30 | 2.00 | 1,214,823 | 184,752 |
| 369.20 | Underground Services | 122,060,821 | R4 | 55.00 | (40.00) | (48,824,328) | 31,625,019 | 139,260,130 | 44.34 | 3,140,734 | 2.57 | 1.78 | 2,172,683 | 968,051 |
| 370.00 | Meters | 58,792,161 | R2.5 | 26.00 | (2.00) | (1,175,843) | 27,951,133 | 32,016,871 | 13.63 | 2,349,000 | 4.00 | 3.57 | 2,098,880 | 250,120 |
| 371.00 | I.O.C.P. | 4,433,985 | S1 | 25.00 | (60.00) | (1,460,397) | 2,375,046 | 1,519,346 | 9.43 | 161,118 | 6.62 | 3.94 | 95,899 | 65,219 |
| 373.00 | Street Lighting & Signal Systems | 19,600,663 | R1 | 40.00 | (35.00) | (6,860,232) | 6,634,747 | 19,826,148 | 28.49 | 672,301 | 3.43 | 2.76 | 540,978 | 131,322 |
| | TOTAL OREGON - DISTRIBUTION | 1,484,738,167 | | 47.19 | (57.33) | (851,188,492) | 614,021,978 | 1,721,904,681 | 34.56 | 51,177,698 | 3.45 | 2.89 | 42,855,111 | 8,322,587 |

WASHINGTON - DISTRIBUTION

| [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) |
|----------------------------------|----------------------------------|------------------------------|----------------------|-------------------------------|---------------------|------------------------------|-----------------------------------|---------------------|-----------------------------|--------------------------|------------------------------|-------------------------------|--------------------------|-----------------------------------|
| WASHINGTON - DISTRIBUTION | | | | | | | | | | | | | | |
| 360.20 | Rights-of-Way | 297,931 | R4 | 50.00 | - | - | 171,241 | 126,690 | 22.12 | 5,727 | 1.92 | 1.85 | 5,512 | 216 |
| 361.00 | Structures & Improvements | 2,166,412 | R1.5 | 60.00 | (5.00) | (108,321) | 481,714 | 1,793,019 | 46.56 | 38,510 | 1.78 | 1.86 | 40,295 | (1,785) |
| 362.00 | Station Equipment | 41,804,262 | R1.5 | 53.00 | (20.00) | (8,360,852) | 12,770,364 | 37,394,750 | 39.90 | 937,212 | 2.24 | 2.44 | 1,020,024 | (82,812) |
| 362.70 | Supervisory Equipment | 755,561 | R4 | 22.00 | - | - | 460,884 | 294,677 | 8.91 | 33,073 | 4.38 | 4.70 | 35,511 | (2,439) |
| 364.00 | Poles, Towers & Fixtures | 78,881,062 | R1.5 | 50.00 | (110.00) | (86,769,168) | 36,539,469 | 129,110,761 | 38.99 | 3,311,381 | 4.20 | 5.20 | 4,101,815 | (790,434) |
| 365.00 | OH Conductors & Devices | 53,162,424 | R1.5 | 60.00 | (80.00) | (42,529,939) | 23,423,083 | 72,269,280 | 45.45 | 1,590,083 | 2.99 | 2.44 | 1,297,163 | 292,920 |
| 366.00 | UG Conduit | 13,724,890 | R4 | 40.00 | (105.00) | (14,411,135) | 8,624,656 | 19,511,369 | 28.11 | 694,108 | 5.06 | 1.73 | 237,441 | 456,667 |
| 367.00 | UG Conductors & Devices | 17,451,853 | R4 | 45.00 | (35.00) | (6,108,149) | 6,440,533 | 17,119,469 | 32.77 | 522,413 | 2.99 | 2.38 | 415,354 | 107,059 |
| 368.00 | Line Transformers | 82,326,435 | R2.5 | 42.00 | (25.00) | (20,581,609) | 35,001,701 | 67,906,343 | 27.74 | 2,447,958 | 2.97 | 2.15 | 1,770,018 | 677,939 |
| 369.10 | Overhead Services | 14,707,741 | R2.5 | 50.00 | (35.00) | (5,147,702) | 6,484,440 | 13,371,010 | 33.79 | 395,709 | 2.69 | 2.14 | 314,746 | 80,963 |
| 369.20 | Underground Services | 25,030,814 | R4 | 55.00 | (40.00) | (10,012,326) | 6,977,435 | 28,065,705 | 44.07 | 636,844 | 2.54 | 1.97 | 493,107 | 143,737 |
| 370.00 | Meters | 13,639,079 | R2.5 | 26.00 | (1.00) | (136,391) | 7,487,165 | 6,288,305 | 12.25 | 513,331 | 3.76 | 3.53 | 481,459 | 31,872 |
| 371.00 | I.O.C.P. | 532,439 | L0 | 30.00 | (60.00) | (266,220) | 349,745 | 448,914 | 17.22 | 26,069 | 4.90 | 3.64 | 19,381 | 6,688 |
| 373.00 | Street Lighting & Signal Systems | 3,570,237 | R3 | 40.00 | (35.00) | (1,249,583) | 1,889,028 | 2,930,792 | 24.30 | 120,609 | 3.38 | 3.16 | 112,819 | 7,789 |
| | TOTAL WASHINGTON - DISTRIBUTION | 348,051,140 | | 48.64 | (56.22) | (195,681,400) | 147,101,458 | 396,631,082 | 35.57 | 11,273,026 | 3.24 | 2.97 | 10,344,646 | 928,380 |

WYOMING - DISTRIBUTION

| [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) |
|-------------------------------|---------------------------|------------------------------|----------------------|-------------------------------|---------------------|------------------------------|-----------------------------------|---------------------|-----------------------------|--------------------------|------------------------------|-------------------------------|--------------------------|-----------------------------------|
| WYOMING - DISTRIBUTION | | | | | | | | | | | | | | |
| 360.20 | Rights-of-Way | 3,279,218 | R4 | 50.00 | - | - | 1,624,869 | 1,654,349 | 27.00 | 61,272 | 1.87 | 1.82 | 59,682 | 1,590 |
| 361.00 | Structures & Improvements | 5,254,324 | R2 | 55.00 | (10.00) | (525,432) | 1,671,341 | 4,108,415 | 40.24 | 102,098 | 1.94 | 2.27 | 119,273 | (17,175) |
| 362.00 | Station Equipment | 89,706,244 | S1 | 50.00 | (15.00) | (13,455,937) | 33,479,090 | 69,663,091 | 34.94 | 1,994,364 | 2.22 | 2.22 | 1,991,479 | 2,886 |
| 362.70 | Supervisory Equipment | 2,756,251 | R4 | 20.00 | - | - | 1,949,825 | 806,426 | 6.87 | 117,384 | 4.26 | 3.89 | 107,218 | 10,166 |
| 364.00 | Poles, Towers & Fixtures | 87,457,268 | R1 | 50.00 | (120.00) | (104,948,722) | 43,825,586 | 148,580,404 | 39.43 | 3,768,207 | 4.31 | 4.30 | 3,760,663 | 7,545 |
| 365.00 | OH Conductors & Devices | 80,698,290 | R1 | 55.00 | (40.00) | (32,279,316) | 29,505,172 | 83,472,434 | 41.67 | 2,003,178 | 2.48 | 2.54 | 2,049,737 | (46,558) |
| 366.00 | UG Conduit | 12,960,734 | R3 | 42.00 | (70.00) | (9,072,514) | 6,697,820 | 15,335,428 | 30.15 | 508,638 | 3.92 | 2.54 | 329,203 | 179,435 |

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] NET SALVAGE Amount | [8] 12/31/2006 Book Reserve | [9] Net Plant | [10] Rem. Yrs | [11] Annual Amount | [12] Deprec. Rate % | [13] Existing Rate % | [14] Annual Amount | [15] Increase or (Decrease) \$ |
|--------------------------|----------------------------------|------------------------------|----------------------|-------------------------------|-----------------------------------|------------------------------|-----------------------------------|---------------------|---------------------|--------------------------|------------------------------|-------------------------------|--------------------------|---|
| 367.00 | UG Conductors & Devices | 37,363,488 | R5 | 40.00 | (50.00) | (18,681,744) | 20,952,678 | 35,092,554 | 26.12 | 1,343,513 | 3.60 | 2.50 | 934,087 | 409,426 |
| 368.00 | Line Transformers | 70,949,860 | R1 | 38.00 | (20.00) | (14,189,972) | 25,890,532 | 59,249,300 | 27.27 | 2,172,692 | 3.06 | 2.41 | 1,709,892 | 462,800 |
| 369.10 | Overhead Services | 12,968,757 | R2 | 60.00 | (20.00) | (2,593,751) | 3,800,983 | 11,761,525 | 46.40 | 253,481 | 1.95 | 2.15 | 278,828 | (25,347) |
| 369.20 | Underground Services | 20,907,358 | S5 | 45.00 | (40.00) | (8,362,943) | 7,893,639 | 21,376,662 | 33.74 | 633,570 | 3.03 | 2.35 | 491,323 | 142,247 |
| 370.00 | Meters | 14,682,217 | R2.5 | 26.00 | (5.00) | (734,611) | 8,054,282 | 7,372,546 | 13.40 | 550,190 | 3.74 | 3.25 | 477,497 | 72,693 |
| 371.00 | I.O.C.P. | 883,657 | S-5 | 20.00 | (60.00) | (530,194) | 1,021,255 | 392,996 | 6.59 | 59,575 | 6.74 | 3.87 | 34,198 | 25,377 |
| 373.00 | Street Lighting & Signal Systems | 8,127,459 | R0.5 | 50.00 | (45.00) | (3,657,357) | 2,864,923 | 8,919,893 | 38.72 | 230,369 | 2.83 | 2.72 | 221,067 | 9,302 |
| | TOTAL WYOMING - DISTRIBUTION | 448,005,125 | | 47.02 | (46.66) | (209,032,493) | 189,231,995 | 467,805,823 | 34.35 | 13,798,530 | 3.08 | 2.80 | 12,564,145 | 1,234,386 |

CALIFORNIA - DISTRIBUTION

| | | | | | | | | | | | | | | |
|--------|----------------------------------|-------------|------|-------|----------|---------------|------------|-------------|-------|-----------|------|------|-----------|-----------|
| 360.20 | Rights-of-Way | 913,753 | R4 | 55.00 | - | - | 489,829 | 423,924 | 20.10 | 21,091 | 2.31 | 1.55 | 14,163 | 6,928 |
| 361.00 | Structures & Improvements | 1,462,927 | R4 | 55.00 | (5.00) | (73,146) | 409,919 | 1,126,154 | 37.62 | 29,935 | 2.05 | 2.02 | 29,551 | 384 |
| 362.00 | Station Equipment | 13,225,518 | R1 | 55.00 | (25.00) | (3,306,380) | 3,402,066 | 13,129,832 | 41.60 | 315,621 | 2.39 | 2.22 | 293,606 | 22,014 |
| 362.70 | Supervisory Equipment | 218,353 | R5 | 20.00 | - | - | 134,029 | 84,324 | 5.47 | 15,416 | 7.06 | 4.35 | 9,498 | 5,917 |
| 364.00 | Poles, Towers & Fixtures | 45,277,615 | R1.5 | 50.00 | (125.00) | (56,597,019) | 20,751,425 | 81,123,209 | 37.94 | 2,138,197 | 4.72 | 3.68 | 1,666,216 | 471,981 |
| 365.00 | OH Conductors & Devices | 31,322,720 | S-5 | 65.00 | (95.00) | (29,756,584) | 10,556,542 | 50,522,762 | 51.70 | 977,229 | 3.12 | 2.52 | 789,333 | 187,897 |
| 366.00 | UG Conduit | 14,473,726 | R5 | 50.00 | (60.00) | (8,684,236) | 6,032,369 | 17,125,593 | 34.58 | 495,246 | 3.42 | 2.52 | 364,738 | 130,508 |
| 367.00 | UG Conductors & Devices | 15,835,050 | S6 | 45.00 | (135.00) | (21,377,318) | 10,828,872 | 26,383,496 | 29.50 | 894,356 | 5.65 | 2.14 | 338,870 | 555,486 |
| 368.00 | Line Transformers | 41,867,181 | R5 | 50.00 | (45.00) | (18,840,231) | 18,113,872 | 42,593,540 | 32.34 | 1,317,054 | 3.15 | 3.76 | 1,574,206 | (257,152) |
| 369.10 | Overhead Services | 7,434,428 | R1 | 55.00 | (120.00) | (8,921,314) | 2,670,583 | 12,583,159 | 44.37 | 308,433 | 4.15 | 2.27 | 166,762 | 139,671 |
| 369.20 | Underground Services | 12,325,121 | R4 | 60.00 | (100.00) | (12,325,121) | 3,925,386 | 20,724,856 | 48.69 | 425,649 | 3.45 | 1.87 | 230,480 | 195,169 |
| 370.00 | Meters | 3,937,749 | R2.5 | 26.00 | (4.00) | (157,510) | 1,697,125 | 2,398,134 | 13.24 | 181,128 | 4.60 | 3.49 | 137,427 | 43,701 |
| 371.00 | I.O.C.P. | 270,014 | L0 | 25.00 | (95.00) | (256,513) | 198,296 | 328,231 | 13.85 | 23,699 | 8.78 | 4.81 | 12,988 | 10,711 |
| 373.00 | Street Lighting & Signal Systems | 683,185 | R3 | 35.00 | (70.00) | (478,230) | 522,522 | 638,893 | 16.36 | 39,052 | 5.72 | 4.14 | 28,284 | 10,768 |
| | TOTAL CALIFORNIA - DISTRIBUTION | 189,247,340 | | 52.16 | (84.95) | (160,773,601) | 79,732,835 | 270,288,106 | 38.47 | 7,182,106 | 3.80 | 2.99 | 5,658,122 | 1,523,984 |

UTAH - DISTRIBUTION

| | | | | | | | | | | | | | | |
|--------|--|---------------|------|-------|---------|---------------|-------------|---------------|-------|------------|------|-------|------------|-----------|
| 360.20 | Rights-of-Way | 6,311,184 | R4 | 50.00 | - | - | 1,997,909 | 4,313,275 | 36.84 | 117,081 | 1.86 | 1.82 | 114,864 | 2,218 |
| 361.00 | Structures & Improvements | 25,067,428 | R2 | 60.00 | - | (4,574,553) | 4,574,553 | 20,492,875 | 50.90 | 402,611 | 1.61 | 1.87 | 468,761 | (66,150) |
| 362.00 | Station Equipment | 304,454,487 | S-5 | 45.00 | (5.00) | (15,222,724) | 57,686,842 | 261,990,369 | 38.25 | 6,849,421 | 2.25 | 1.84 | 5,601,963 | 1,247,459 |
| 362.70 | Supervisory Equipment | 11,365,762 | R3 | 25.00 | - | - | 5,290,887 | 6,074,875 | 15.33 | 396,274 | 3.49 | 4.31 | 489,864 | (93,591) |
| 363.00 | Storage Battery Equipment | 1,393,066 | SQ | 15.00 | - | - | 391,033 | 1,002,033 | 11.50 | 87,133 | 6.25 | 10.00 | 139,307 | (52,173) |
| 363.70 | Storage Battery - Supervisory Eqpt. | 64,739 | SQ | 15.00 | - | - | 18,172 | 46,567 | 11.50 | 4,049 | 6.25 | 4.31 | 2,790 | 1,259 |
| 364.00 | Poles, Towers & Fixtures | 257,266,586 | S2 | 40.00 | (55.00) | (141,496,622) | 145,293,064 | 253,470,144 | 27.88 | 9,091,469 | 3.53 | 3.83 | 9,853,310 | (761,842) |
| 365.00 | OH Conductors & Devices | 180,757,899 | R0.5 | 42.00 | (40.00) | (72,303,160) | 65,405,051 | 187,656,051 | 32.98 | 5,689,995 | 3.15 | 2.72 | 4,916,615 | 773,381 |
| 366.00 | UG Conduit | 133,152,468 | R2 | 60.00 | (45.00) | (59,918,611) | 44,608,108 | 148,462,971 | 48.48 | 3,062,355 | 2.30 | 2.38 | 3,169,029 | (106,674) |
| 367.00 | UG Conductors & Devices | 382,825,808 | R2 | 50.00 | (25.00) | (95,706,452) | 128,112,745 | 350,419,515 | 38.87 | 9,015,166 | 2.35 | 2.16 | 8,269,037 | 746,129 |
| 368.00 | Line Transformers | 323,264,851 | R0.5 | 45.00 | - | - | 75,563,186 | 247,701,665 | 36.26 | 6,831,265 | 2.11 | 2.31 | 7,467,418 | (636,153) |
| 369.00 | Services | 164,752,028 | S5 | 55.00 | (5.00) | (8,237,601) | 36,775,751 | 136,213,878 | 45.28 | 3,008,257 | 1.83 | 2.25 | 3,706,921 | (698,664) |
| 370.00 | Meters | 84,295,977 | R2.5 | 26.00 | (4.00) | (3,371,839) | 50,583,923 | 37,083,893 | 13.53 | 2,740,864 | 3.25 | 3.32 | 2,798,626 | (57,762) |
| 371.00 | I.O.C.P. | 4,590,137 | L0 | 25.00 | (70.00) | (3,213,096) | 3,178,624 | 4,624,609 | 16.53 | 279,771 | 6.10 | 4.57 | 209,769 | 70,001 |
| 372.00 | Leased Property on Customers' Premises | 44,785 | L0 | 30.00 | - | - | 30,532 | 14,253 | 13.00 | 1,096 | 2.45 | 2.60 | 1,164 | (68) |
| 373.00 | Street Lighting & Signal Systems | 24,495,522 | R0.5 | 25.00 | (20.00) | (4,899,104) | 11,408,243 | 17,986,383 | 16.93 | 1,062,397 | 4.34 | 5.69 | 1,393,795 | (331,398) |
| | TOTAL UTAH - DISTRIBUTION | 1,904,102,727 | | 45.88 | (21.24) | (404,368,210) | 630,918,580 | 1,677,553,357 | 36.04 | 48,639,205 | 2.55 | 2.55 | 48,603,233 | 35,972 |

IDAHO - DISTRIBUTION

| | | | | | | | | | | | | | | |
|--------|--|------------|------|-------|---------|--------------|------------|------------|-------|-----------|------|------|-----------|-----------|
| 360.20 | Rights-of-Way | 959,335 | R4 | 50.00 | - | - | 359,043 | 600,292 | 36.84 | 16,295 | 1.70 | 1.82 | 17,460 | (1,165) |
| 361.00 | Structures & Improvements | 786,125 | R2 | 60.00 | - | - | 169,606 | 616,519 | 50.90 | 12,112 | 1.54 | 1.87 | 14,701 | (2,588) |
| 362.00 | Station Equipment | 19,228,384 | S-5 | 45.00 | (7.00) | (1,345,987) | 4,389,377 | 16,184,994 | 38.25 | 423,137 | 2.20 | 1.84 | 353,802 | 69,335 |
| 362.70 | Supervisory Equipment | 349,588 | R3 | 25.00 | - | - | 192,397 | 157,191 | 15.33 | 10,254 | 2.93 | 4.31 | 15,067 | (4,813) |
| 364.00 | Poles, Towers & Fixtures | 52,811,012 | S2 | 40.00 | (67.00) | (35,383,378) | 37,991,108 | 50,203,282 | 27.88 | 1,800,692 | 3.41 | 3.83 | 2,022,662 | (221,970) |
| 365.00 | OH Conductors & Devices | 32,156,819 | R0.5 | 42.00 | (35.00) | (11,254,887) | 13,264,893 | 30,146,813 | 32.98 | 914,094 | 2.84 | 2.72 | 874,665 | 39,428 |
| 366.00 | UG Conduit | 6,316,271 | R2 | 60.00 | (45.00) | (2,842,322) | 2,501,708 | 16,346,708 | 48.48 | 137,312 | 2.17 | 2.38 | 150,327 | (13,015) |
| 367.00 | UG Conductors & Devices | 20,797,084 | R2 | 50.00 | (15.00) | (3,119,563) | 7,569,943 | 16,346,708 | 38.87 | 420,548 | 2.02 | 2.16 | 449,217 | (28,669) |
| 368.00 | Line Transformers | 58,088,551 | R0.5 | 45.00 | (10.00) | (5,808,855) | 17,658,192 | 46,239,214 | 36.26 | 1,275,213 | 2.20 | 2.31 | 1,341,846 | (66,633) |
| 369.00 | Services | 22,842,503 | S5 | 55.00 | (15.00) | (3,426,375) | 6,602,284 | 19,666,594 | 45.28 | 434,333 | 1.90 | 2.25 | 513,956 | (79,623) |
| 370.00 | Meters | 13,729,088 | R2.5 | 26.00 | (3.00) | (411,873) | 7,416,566 | 6,724,394 | 15.23 | 441,523 | 3.22 | 3.32 | 455,806 | (14,263) |
| 371.00 | I.O.C.P. | 159,013 | L0 | 25.00 | (45.00) | (71,556) | 111,039 | 119,530 | 16.41 | 7,284 | 4.58 | 4.57 | 7,267 | 17 |
| 372.00 | Leased Property on Customers' Premises | 4,873 | L0 | 30.00 | - | - | 3,928 | 945 | 13.00 | 73 | 1.49 | 2.60 | 127 | (54) |

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) |
|-----------------------------------|------------------------------------|------------------------------|----------------------|-------------------------------|-------------------------------|------------------------------|-----------------------------------|---------------------|-----------------------------|--------------------------|------------------------------|-------------------------------|--------------------------|-----------------------------------|
| 373.00 | Street Lighting & Signal Systems | 553,612 | R0.5 | 25.00 | (50.00) | (276,806) | 381,030 | 449,388 | 16.93 | \$ 26,544 | 4.79 | 5.69 | \$ 31,501 | \$ (4,957) |
| | TOTAL IDAHO - DISTRIBUTION | 228,782,258 | | 43.92 | (27.95) | (63,941,601) | 98,611,113 | 194,112,746 | 34.05 | \$ 5,919,412 | 2.59 | 2.73 | \$ 6,248,403 | \$ (328,991) |
| | TOTAL DISTRIBUTION PLANT | 4,602,926,757 | | 46.78 | (40.95) | (1,884,986,797) | 1,759,617,959 | 4,728,295,595 | 35.36 | \$ 137,989,979 | 3.00 | 2.74 | \$ 126,273,661 | \$ 11,716,317 |
| GENERAL PLANT | | | | | | | | | | | | | | |
| OREGON - GENERAL | | | | | | | | | | | | | | |
| 390.00 | Structures & Improvements | 56,989,775 | R1.5 | 50.00 | (10.00) | (5,698,978) | 11,084,283 | 51,604,470 | 40.92 | \$ 1,261,106 | 2.21 | 2.32 | \$ 1,322,163 | \$ (61,056) |
| 391.10 | Mainframe Computers | 4,039,625 | L2 | 5.00 | - | - | 1,721,348 | 2,318,277 | 2.81 | \$ 825,010 | 20.42 | 26.85 | \$ 1,084,639 | \$ (259,630) |
| 392.10 | Transp. Eqt. - Light Trucks & Vans | 9,408,666 | R3 | 12.00 | 10.00 | 940,867 | 3,302,354 | 5,165,445 | 7.20 | \$ 717,423 | 7.63 | 7.12 | \$ 669,897 | \$ 47,526 |
| 392.50 | Transp. Eqt. - Medium Trucks | 9,772,613 | S2 | 18.00 | 10.00 | 977,261 | 2,447,336 | 6,348,016 | 12.88 | \$ 493,625 | 5.05 | 6.65 | \$ 649,879 | \$ (156,254) |
| 392.90 | Transp. Eqt. - Trailers | 2,653,228 | S1 | 35.00 | 15.00 | 397,984 | 599,886 | 1,655,358 | 25.44 | \$ 65,069 | 2.45 | 2.19 | \$ 58,106 | \$ 6,963 |
| 396.30 | Light Power Operated Equipment | 5,501,554 | R4 | 9.00 | 15.00 | 825,233 | 2,380,023 | 2,296,298 | 4.30 | \$ 534,023 | 9.71 | 7.22 | \$ 397,212 | \$ 136,811 |
| 396.70 | Heavy Power Operated Equipment | 22,563,445 | L1 | 15.00 | 20.00 | 4,510,689 | 5,141,908 | 12,900,848 | 10.61 | \$ 1,215,914 | 5.39 | 4.88 | \$ 1,100,608 | \$ 115,306 |
| 397.00 | Communication Equipment | 84,043,634 | R2 | 25.00 | - | - | 28,548,140 | 55,495,494 | 16.28 | \$ 3,408,814 | 4.06 | 5.44 | \$ 4,571,974 | \$ (1,163,160) |
| | TOTAL OREGON - GENERAL | 194,962,540 | | 29.44 | 1.00 | 1,953,057 | 55,225,278 | 137,784,205 | 21.72 | \$ 8,520,984 | 4.37 | 5.05 | \$ 9,854,478 | \$ (1,333,494) |
| AZ, CO, MT, ETC. - GENERAL | | | | | | | | | | | | | | |
| 390.00 | Structures & Improvements | 374,036 | R1 | 40.00 | - | - | 168,525 | 205,511 | 26.62 | \$ 7,720 | 2.06 | 2.34 | \$ 8,752 | \$ (1,032) |
| 392.10 | Transp. Eqt. - Light Trucks & Vans | 434,917 | L0 | 13.00 | - | - | 189,076 | 245,841 | 8.81 | \$ 27,905 | 6.42 | 6.71 | \$ 29,183 | \$ (1,278) |
| 392.50 | Transp. Eqt. - Medium Trucks | 285,272 | R1.5 | 16.00 | 15.00 | 42,791 | 183,048 | 59,433 | 7.03 | \$ 8,454 | 2.96 | 5.64 | \$ 16,089 | \$ (7,635) |
| 392.90 | Transp. Eqt. - Trailers | 51,384 | R1.5 | 25.00 | - | - | 39,217 | 12,167 | 10.84 | \$ 1,122 | 2.18 | 2.51 | \$ 1,290 | \$ (167) |
| 396.70 | Heavy Power Operated Equipment | 1,974,037 | R3 | 25.00 | 5.00 | 98,702 | 1,143,858 | 731,477 | 13.68 | \$ 53,471 | 2.71 | 5.81 | \$ 114,692 | \$ (61,221) |
| 397.00 | Communication Equipment | 4,887,547 | R1.5 | 25.00 | (5.00) | (244,377) | 2,844,849 | 2,287,075 | 14.71 | \$ 155,478 | 3.18 | 4.31 | \$ 210,653 | \$ (55,176) |
| | TOTAL AZ, CO, MT, ETC. - GENERAL | 8,007,193 | | 24.73 | (1.28) | (102,885) | 4,568,573 | 3,541,505 | 14.39 | \$ 254,150 | 3.17 | 4.75 | \$ 380,659 | \$ (126,510) |
| WASHINGTON - GENERAL | | | | | | | | | | | | | | |
| 390.00 | Structures & Improvements | 10,852,793 | R3 | 30.00 | (10.00) | (1,085,279) | 3,541,952 | 8,396,120 | 20.37 | \$ 412,181 | 3.80 | 3.80 | \$ 412,406 | \$ (225) |
| 392.10 | Transp. Eqt. - Light Trucks & Vans | 2,336,736 | R3 | 12.00 | 10.00 | 233,674 | 813,479 | 1,289,583 | 6.98 | \$ 184,754 | 7.91 | 7.11 | \$ 166,142 | \$ 18,612 |
| 392.50 | Transp. Eqt. - Medium Trucks | 2,983,492 | R3 | 14.00 | 10.00 | 298,349 | 798,743 | 1,886,400 | 9.50 | \$ 198,568 | 6.66 | 7.34 | \$ 218,988 | \$ (20,420) |
| 392.90 | Transp. Eqt. - Trailers | 618,162 | S0.5 | 33.00 | 15.00 | 92,724 | 129,882 | 395,556 | 24.18 | \$ 16,359 | 2.65 | 2.87 | \$ 17,741 | \$ (1,382) |
| 396.30 | Light Power Operated Equipment | 1,697,352 | R4 | 10.00 | 10.00 | 169,735 | 716,601 | 811,016 | 4.93 | \$ 164,506 | 9.69 | 8.93 | \$ 151,574 | \$ 12,933 |
| 396.70 | Heavy Power Operated Equipment | 5,405,808 | L1.5 | 13.00 | 15.00 | 810,871 | 1,500,301 | 3,094,636 | 8.41 | \$ 367,971 | 6.81 | 7.16 | \$ 387,056 | \$ (19,085) |
| 397.00 | Communication Equipment | 12,790,163 | R2 | 20.00 | - | - | 4,638,074 | 8,152,089 | 12.16 | \$ 670,402 | 5.24 | 5.30 | \$ 677,879 | \$ (7,477) |
| | TOTAL WASHINGTON - GENERAL | 36,684,506 | | 20.69 | 1.42 | 520,074 | 12,139,032 | 24,025,400 | 13.36 | \$ 2,014,741 | 5.49 | 5.54 | \$ 2,031,786 | \$ (17,044) |
| IDAHO - GENERAL | | | | | | | | | | | | | | |
| 389.20 | Land Rights | 4,868 | R1 | 40.00 | - | - | 2,855 | 2,013 | 20.57 | \$ 98 | 2.01 | 2.36 | \$ 115 | \$ (17) |
| 390.00 | Structures & Improvements | 10,279,706 | R1 | 40.00 | (5.00) | (513,985) | 4,335,362 | 6,458,329 | 29.69 | \$ 217,525 | 2.12 | 2.43 | \$ 249,797 | \$ (32,271) |
| 392.10 | Transp. Eqt. - Light Trucks & Vans | 2,304,705 | S4 | 11.00 | 10.00 | 230,471 | 1,182,552 | 891,683 | 5.81 | \$ 153,474 | 6.66 | 6.69 | \$ 154,185 | \$ (711) |
| 392.50 | Transp. Eqt. - Medium Trucks | 2,747,101 | L2 | 15.00 | 15.00 | 412,065 | 770,761 | 1,564,275 | 10.90 | \$ 143,511 | 5.22 | 5.84 | \$ 154,836 | \$ (11,425) |
| 392.90 | Transp. Eqt. - Trailers | 836,404 | L2 | 33.00 | 10.00 | 83,640 | 257,275 | 495,489 | 23.66 | \$ 20,942 | 2.50 | 2.51 | \$ 20,994 | \$ (52) |
| 396.30 | Light Power Operated Equipment | 1,479,460 | R3 | 7.00 | 10.00 | 147,946 | 934,698 | 396,816 | 2.93 | \$ 135,432 | 9.15 | 9.55 | \$ 141,288 | \$ (5,856) |
| 396.70 | Heavy Power Operated Equipment | 6,368,663 | L0.5 | 18.00 | 25.00 | 1,592,166 | 1,465,106 | 3,311,391 | 13.43 | \$ 246,567 | 3.87 | 5.81 | \$ 370,019 | \$ (123,453) |
| 397.00 | Communication Equipment | 11,635,654 | S-.5 | 25.00 | (5.00) | (581,783) | 4,701,177 | 7,516,260 | 17.03 | \$ 441,354 | 3.79 | 4.75 | \$ 552,694 | \$ (111,340) |
| | TOTAL IDAHO - GENERAL | 35,656,561 | | 25.84 | 3.84 | 1,370,520 | 13,649,786 | 20,636,255 | 18.41 | \$ 1,358,903 | 3.81 | 4.61 | \$ 1,644,028 | \$ (285,125) |
| WYOMING - GENERAL | | | | | | | | | | | | | | |
| 389.20 | Land Rights | 23,404 | SQ | 50.00 | - | - | 575 | 22,829 | 48.63 | \$ 469 | 2.01 | 2.36 | \$ 552 | \$ (83) |
| 390.00 | Structures & Improvements | 6,118,855 | R3 | 40.00 | (15.00) | (917,828) | 2,121,382 | 4,915,301 | 26.52 | \$ 185,343 | 3.03 | 2.58 | \$ 157,866 | \$ 27,477 |
| 392.10 | Transp. Eqt. - Light Trucks & Vans | 4,786,508 | S1.5 | 13.00 | 10.00 | 478,651 | 1,405,111 | 2,902,746 | 8.26 | \$ 351,422 | 7.34 | 5.89 | \$ 281,925 | \$ 69,497 |
| 392.50 | Transp. Eqt. - Medium Trucks | 4,802,133 | S2 | 14.00 | 10.00 | 480,213 | 1,370,577 | 2,926,476 | 9.04 | \$ 326,476 | 6.80 | 4.67 | \$ 224,260 | \$ 102,216 |
| 392.90 | Transp. Eqt. - Trailers | 2,123,847 | R4 | 30.00 | 5.00 | 106,192 | 679,162 | 1,338,493 | 18.71 | \$ 71,539 | 3.37 | 3.27 | \$ 69,450 | \$ 2,089 |
| 396.30 | Light Power Operated Equipment | 2,407,263 | R4 | 9.00 | 15.00 | 361,089 | 880,002 | 1,166,172 | 4.67 | \$ 249,716 | 10.17 | 7.82 | \$ 188,248 | \$ 61,468 |
| 396.70 | Heavy Power Operated Equipment | 23,714,268 | S-.5 | 15.00 | 25.00 | 5,928,567 | 4,278,483 | 13,507,218 | 10.97 | \$ 1,231,287 | 5.39 | 3.93 | \$ 931,971 | \$ 299,316 |
| 397.00 | Communication Equipment | 32,265,699 | L2 | 20.00 | (2.00) | (645,314) | 10,695,185 | 22,315,828 | 12.80 | \$ 1,743,424 | 5.40 | 4.86 | \$ 1,568,113 | \$ 175,311 |
| | TOTAL WYOMING - GENERAL | 76,241,977 | | 19.17 | 7.60 | 5,791,571 | 21,330,477 | 49,119,929 | 12.73 | \$ 4,159,676 | 5.46 | 4.49 | \$ 3,422,385 | \$ 737,291 |
| CALIFORNIA - GENERAL | | | | | | | | | | | | | | |

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) \$ |
|--------------------------|--|------------------------------------|----------------------|-------------------------------|----------------|------------------------------------|---|---------------------------|-----------------------------|--------------------------------|------------------------------|-------------------------------|--------------------------------|---|
| 390.00 | Structures & Improvements | 1,411,660. | R3 | 50.00 | (20.00) | (282,332) | 566,924 | 1,127,068 | 33.57 | 33,574 | 2.38 | 2.22 | 31,339 | 2,235 |
| 392.10 | Transp. Eqpt. - Light Trucks & Vans | 706,803 | S3 | 10.00 | 20.00 | 141,361 | 242,527 | 322,915 | 5.79 | 55,771 | 7.89 | 6.31 | 44,599 | 11,172 |
| 392.50 | Transp. Eqpt. - Medium Trucks | 804,491 | L2 | 15.00 | 15.00 | 120,674 | 186,282 | 487,535 | 10.99 | 45,272 | 5.63 | 5.04 | 40,546 | 4,725 |
| 392.90 | Transp. Eqpt. - Trailers | 282,127 | R4 | 35.00 | 5.00 | 14,106 | 95,010 | 173,011 | 22.82 | 7,589 | 2.30 | 2.30 | 6,489 | 1,093 |
| 396.30 | Light Power Operated Equipment | 1,034,237 | R4 | 8.00 | 15.00 | 155,136 | 529,458 | 349,643 | 3.27 | 106,925 | 10.34 | 5.92 | 61,227 | 45,698 |
| 396.70 | Heavy Power Operated Equipment | 2,683,072 | R2.5 | 15.00 | 15.00 | 402,461 | 880,654 | 1,399,957 | 9.31 | 150,371 | 5.60 | 3.42 | 91,761 | 58,610 |
| 397.00 | Communication Equipment | 4,354,177 | R2 | 25.00 | (5.00) | (217,709) | 1,774,777 | 2,797,100 | 15.47 | 180,809 | 4.15 | 4.15 | 180,698 | 110 |
| | TOTAL CALIFORNIA - GENERAL | 11,276,567 | | 22.79 | 2.96 | 333,686 | 4,275,632 | 6,687,239 | 14.41 | 580,303 | 5.15 | 4.05 | 456,660 | 123,643 |
| | UTAH - GENERAL | | | | | | | | | | | | | |
| 389.20 | Land Rights | 35,298 | R1 | 40.00 | - | - | 18,659 | 16,639 | 20.32 | 819 | 2.32 | 2.36 | 833 | (14) |
| 390.00 | Structures & Improvements | 82,299,796 | R1 | 40.00 | 10.00 | 8,229,980 | 22,392,174 | 51,677,642 | 28.74 | 1,798,109 | 2.18 | 2.43 | 1,999,885 | (201,776) |
| 392.10 | Transp. Eqpt. - Light Trucks & Vans | 18,602,220 | R3 | 12.00 | 10.00 | 1,860,222 | 7,798,606 | 8,943,392 | 6.80 | 1,315,205 | 7.07 | 6.69 | 1,244,489 | 70,716 |
| 392.30 | Aircraft | 3,627,673 | SQ | 10.00 | 64.00 | 2,321,711 | 70,142 | 1,235,820 | 9.50 | 130,086 | 3.59 | 3.60 | 130,596 | (510) |
| 392.50 | Transp. Eqpt. - Medium Trucks | 19,720,064 | L2 | 16.00 | 10.00 | 1,972,006 | 6,433,344 | 11,314,714 | 10.60 | 1,067,426 | 5.41 | 5.64 | 1,112,212 | (44,786) |
| 392.90 | Transp. Eqpt. - Trailers | 6,759,351 | S1 | 28.00 | 25.00 | 1,689,838 | 1,976,962 | 3,092,551 | 17.83 | 173,447 | 2.57 | 2.51 | 169,660 | 3,787 |
| 396.30 | Light Power Operated Equipment | 3,293,654 | R4 | 8.00 | 10.00 | 329,365 | 1,876,751 | 1,087,538 | 3.28 | 331,566 | 10.07 | 9.55 | 314,544 | 17,022 |
| 396.70 | Heavy Power Operated Equipment | 44,065,692 | L0.5 | 12.00 | 15.00 | 6,609,854 | 12,688,303 | 24,767,535 | 8.22 | 3,013,082 | 6.84 | 5.81 | 2,560,217 | 452,865 |
| 397.00 | Communication Equipment | 74,584,419 | R1 | 25.00 | (5.00) | (3,729,221) | 22,283,612 | 56,030,028 | 18.38 | 3,048,424 | 4.09 | 4.75 | 3,542,760 | (494,336) |
| | TOTAL UTAH - GENERAL | 252,988,167 | | 25.60 | 7.62 | 19,283,755 | 75,538,553 | 158,165,859 | 18.18 | 10,878,163 | 4.30 | 4.38 | 11,075,195 | (197,032) |
| | TOTAL GENERAL PLANT | 615,817,511 | | 25.68 | 4.73 | 29,149,787 | 186,727,331 | 399,940,393 | 18.24 | 27,766,920 | 4.51 | 4.69 | 28,865,190 | (1,098,270) |
| | UTAH MINING | | | | | | | | | | | | | |
| 399.30 | Structures & Improvements | 13,118,775 | FCST | 34.64 | (0.50) | (65,594) | 11,847,789 | 1,336,580 | 12.51 | 106,841 | 0.81 | 2.61 | 342,400 | (235,559) |
| 399.30 | Structures & Improvements - Prep Plant | 24,022,508 | FCST | 49.30 | (5.95) | (1,429,339) | 9,960,413 | 15,491,434 | 34.74 | 445,925 | 1.86 | 3.13 | 751,905 | (305,980) |
| 399.41 | Surface Processing Equip - Prep Plant | 8,178,843 | FCST | 48.88 | (5.95) | (486,641) | 3,320,672 | 5,344,812 | 34.74 | 153,852 | 1.88 | 3.22 | 263,359 | (109,507) |
| 399.44 | Surface Electric Power Facilities | 3,181,747 | SQ | 13.20 | - | - | 175,243 | 3,006,504 | 12.70 | 236,733 | 7.44 | 6.67 | 212,223 | 24,510 |
| 399.45 | Underground Equipment | 106,004,030 | L2 | 12.00 | 5.00 | 5,300,202 | 70,073,887 | 30,629,942 | 6.26 | 4,892,962 | 4.62 | 7.57 | 8,024,505 | (3,131,543) |
| 399.51 | Vehicles | 1,051,693 | S3 | 14.00 | 5.00 | 52,585 | 620,724 | 378,384 | 8.02 | 47,180 | 4.49 | 5.67 | 59,631 | (12,451) |
| 399.52 | Heavy Construction Equipment | 3,180,145 | R5 | 18.00 | 5.00 | 159,007 | 2,101,473 | 919,665 | 9.39 | 97,941 | 3.08 | 4.50 | 143,107 | (45,166) |
| 399.60 | Miscellaneous Equipment | 2,114,401 | L1.5 | 13.00 | 1.00 | 21,144 | 1,320,376 | 772,881 | 7.36 | 105,011 | 4.97 | 6.76 | 142,934 | (37,923) |
| 399.61 | Computer Equipment | 600,464 | R4 | 8.00 | - | - | 571,272 | 29,192 | 2.77 | 10,539 | 1.76 | 7.79 | 46,776 | (36,238) |
| 399.70 | Mine Development | 34,700,270 | FCST | 24.45 | - | - | 23,680,917 | 11,019,353 | 12.51 | 880,844 | 2.54 | 4.39 | 1,523,342 | (642,498) |
| | TOTAL UTAH MINING | 196,152,876 | | 21.95 | 1.81 | 3,551,363 | 123,672,766 | 68,928,747 | 12.62 | 6,977,826 | 3.56 | 5.87 | 11,510,180 | (4,532,354) |
| | TOTAL ELECTRIC PLANT | 14,049,535,106 | | 48.07 | (19.64) | (2,758,819,137) | 5,757,725,972 | 11,050,628,271 | 32.67 | 365,813,057 | 2.60 | 2.91 | 409,204,552 | (43,391,495) |

PACIFICORP
 Depreciation Rate Comparison - Plant Balances as of December, 2006

| Description | AF | Plant-in-Service | Depreciation Rate | | Total Company Depreciation | | ID |
|--------------------------------------|-------|------------------|-------------------|----------|----------------------------|-------------|--------------|
| | | | EXISTING | PROPOSED | EXISTING | PROPOSED | |
| Production Plant | | | | | | | |
| Steam Production | SG | 4,313,629,716 | 3.20% | 2.18% | 138,015,961 | 94,210,738 | (2,762,554) |
| Steam Production - Cholla | SSGCH | 373,706,197 | 2.40% | 1.51% | 8,979,019 | 5,655,385 | (193,884) |
| Steam Production - Water Rights | SG | 39,699,560 | | | | | |
| Hydro Production | SG | 507,940,786 | 2.42% | 2.82% | 12,314,551 | 14,347,241 | 128,191 |
| Other Production | SG | 709,465,518 | 3.35% | 3.17% | 23,769,649 | 22,520,254 | (78,792) |
| Other Production - Gadsby Peakers | SSGCT | 77,890,366 | 4.06% | 4.10% | 3,162,349 | 2,585,104 | (44,327) |
| Other Production - Water Rights | | 17,419,459 | | | | | |
| Total Production Plant | | 6,039,751,602 | | | | | |
| Total Production Plant - Depreciable | | 5,982,632,583 | 3.08% | 2.26% | 186,241,528 | 139,318,722 | (46,922,806) |
| Transmission Plant | SG | 2,652,005,379 | 2.12% | 2.03% | 56,313,992 | 53,759,610 | (2,554,383) |
| Distribution Plant | | | | | | | |
| Distribution | CA | 189,247,340 | 2.99% | 3.80% | 5,658,122 | 7,182,106 | 1,523,984 |
| Distribution | OR | 1,484,738,167 | 2.89% | 3.45% | 42,855,111 | 51,177,698 | 8,322,587 |
| Distribution | WA | 348,051,140 | 2.97% | 3.24% | 10,344,646 | 11,273,026 | 928,380 |
| Distribution | WY | 448,005,125 | 2.80% | 3.08% | 12,564,145 | 13,798,530 | 1,234,386 |
| Distribution | UT | 1,904,102,727 | 2.55% | 2.55% | 48,603,233 | 48,639,205 | 35,972 |
| Distribution | ID | 228,782,258 | 2.73% | 2.59% | 6,248,403 | 5,919,412 | (328,991) |
| Total Distribution | | 4,602,926,757 | 2.74% | 3.26% | 126,273,661 | 137,989,978 | 11,716,317 |
| General Plant - Vehicles * | | | | | | | |
| General Plant - Vehicles | CA | 546,334 | 6.31% | 7.89% | 34,474 | 43,109 | 8,636 |
| General Plant - Vehicles | SG | 160,469 | 6.31% | 7.89% | 10,126 | 12,662 | 2,536 |
| General Plant - Vehicles | ID | 1,702,914 | 6.69% | 6.66% | 113,925 | 113,400 | (525) |
| General Plant - Vehicles | SG | 601,792 | 6.69% | 6.66% | 40,260 | 40,074 | (186) |
| General Plant - Vehicles | CN | 19,078 | 7.12% | 7.63% | 1,358 | 1,455 | 96 |
| General Plant - Vehicles | OR | 8,158,700 | 7.12% | 7.63% | 580,899 | 622,111 | 41,212 |
| General Plant - Vehicles | SG | 573,856 | 7.12% | 7.63% | 40,859 | 43,757 | 2,899 |
| General Plant - Vehicles | SO | 657,032 | 7.12% | 7.63% | 46,781 | 50,100 | 3,319 |
| General Plant - Vehicles | SG | 191,148 | 6.71% | 6.42% | 12,826 | 12,264 | (562) |
| General Plant - Vehicles | SSGCH | 243,769 | 6.71% | 6.42% | 16,357 | 15,640 | (716) |
| General Plant - Vehicles | SE | 515,618 | 6.69% | 7.07% | 34,495 | 36,455 | 1,960 |
| General Plant - Vehicles | SG | 2,925,636 | 6.69% | 7.07% | 195,725 | 206,847 | 11,122 |
| General Plant - Vehicles | SO | 2,235,460 | 6.69% | 7.07% | 149,552 | 158,050 | 8,498 |
| General Plant - Vehicles | SSGCT | 40,163 | 6.69% | 7.07% | 2,687 | 2,840 | 153 |
| General Plant - Vehicles | UT | 12,885,342 | 6.69% | 7.07% | 862,029 | 911,013 | 48,984 |
| General Plant - Vehicles | SG | 646,698 | 7.11% | 7.91% | 45,980 | 51,131 | 5,151 |
| General Plant - Vehicles | WA | 1,690,038 | 7.11% | 7.91% | 120,162 | 133,623 | 13,461 |
| General Plant - Vehicles | SG | 1,795,891 | 5.89% | 7.34% | 105,778 | 131,853 | 26,075 |
| General Plant - Vehicles | SO | 15,851 | 5.89% | 7.34% | 934 | 1,164 | 230 |
| General Plant - Vehicles | WY | 2,974,766 | 5.89% | 7.34% | 175,214 | 218,405 | 43,192 |
| General Plant - Vehicles | SO | 3,627,673 | 3.60% | 3.59% | 130,596 | 130,086 | (510) |
| General Plant - Vehicles | CA | 746,605,98 | 5.04% | 5.63% | 37,629 | 42,014 | 4,385 |
| General Plant - Vehicles | SG | 57,885,36 | 5.04% | 5.63% | 2,917 | 3,257 | 340 |
| General Plant - Vehicles | ID | 2,389,544,33 | 5.64% | 5.22% | 134,770 | 124,832 | (9,938) |
| General Plant - Vehicles | SG | 357,556,86 | 5.64% | 5.22% | 20,166 | 18,679 | (1,487) |
| General Plant - Vehicles | OR | 9,170,931,72 | 6.55% | 5.05% | 609,867 | 463,233 | (146,634) |
| General Plant - Vehicles | SG | 497,491,17 | 6.65% | 5.05% | 33,083 | 25,129 | (7,954) |
| General Plant - Vehicles | SO | 104,190,51 | 6.65% | 5.05% | 6,929 | 5,263 | (1,666) |
| General Plant - Vehicles | SG | 230,588,37 | 5.64% | 2.96% | 13,005 | 6,834 | (6,172) |
| General Plant - Vehicles | SSGCH | 54,683,46 | 5.64% | 2.96% | 3,084 | 1,621 | (1,464) |
| General Plant - Vehicles | SE | 176,171,79 | 5.64% | 5.41% | 9,936 | 9,536 | (400) |
| General Plant - Vehicles | SG | 3,750,480,56 | 5.64% | 5.41% | 211,527 | 203,009 | (8,518) |

| Allocation Factor Table | ID |
|-------------------------|-----------|
| CA | 0.0000% |
| CN | 4.0346% |
| ID | 100.0000% |
| OR | 0.0000% |
| SE | 6.5817% |
| SG | 6.3064% |
| SO | 5.8735% |
| SSGCH | 5.8335% |
| SSGCT | 7.6791% |
| UT | 0.0000% |
| WA | 0.0000% |
| WY | 0.0000% |

Source: Factors from
 December 2006 Semi-
 Annual Report -
 Beginning/Ending Average

PACIFICORP
 Depreciation Rate Comparison - Plant Balances as of December, 2006

| Description | AF | Plant-in-Service | Depreciation Rate | | Total Company Depreciation | | | ID |
|----------------------------------|----------|------------------|-------------------|----------|----------------------------|------------|------------|-----------|
| | | | EXISTING | PROPOSED | EXISTING | PROPOSED | DIFFERENCE | |
| General Plant - Vehicles | 392.5 UT | 1,404,734.49 | 5.64% | 5.41% | 79,227 | 76,037 | (3,190) | (187) |
| General Plant - Vehicles | 392.5 UT | 14,388,677.85 | 5.64% | 5.41% | 811,521 | 778,844 | (32,678) | - |
| General Plant - Vehicles | 392.5 WA | 523,028.23 | 7.34% | 6.66% | 38,390 | 34,811 | (3,580) | (226) |
| General Plant - Vehicles | 392.5 WA | 2,460,463.55 | 7.34% | 6.66% | 180,598 | 163,758 | (16,840) | - |
| General Plant - Vehicles | 392.5 WY | 1,360,666.39 | 4.67% | 6.80% | 63,543 | 92,506 | 28,963 | 1,827 |
| General Plant - Vehicles | 392.5 WY | 3,441,467.08 | 4.67% | 6.80% | 160,717 | 233,970 | 73,254 | - |
| General Plant - Vehicles | 392.9 CA | 277,150.97 | 2.30% | 2.69% | 6,374 | 7,448 | 1,073 | - |
| General Plant - Vehicles | 392.9 CA | 4,975.76 | 2.30% | 2.69% | 114 | 134 | 19 | 1 |
| General Plant - Vehicles | 392.9 ID | 42,132.09 | 2.51% | 2.50% | 1,058 | 1,055 | (3) | (0) |
| General Plant - Vehicles | 392.9 ID | 794,271.90 | 2.51% | 2.50% | 19,936 | 19,887 | (49) | (49) |
| General Plant - Vehicles | 392.9 OR | 2,482,143.44 | 2.19% | 2.45% | 54,359 | 60,873 | 6,514 | - |
| General Plant - Vehicles | 392.9 OR | 167,559.25 | 2.19% | 2.45% | 3,670 | 4,109 | 440 | 28 |
| General Plant - Vehicles | 392.9 OR | 3,525.00 | 2.19% | 2.45% | 77 | 86 | 9 | 1 |
| General Plant - Vehicles | 392.9 UT | 50,885.86 | 2.51% | 2.57% | 1,277 | 1,306 | 29 | 2 |
| General Plant - Vehicles | 392.9 UT | 1,243,979.94 | 2.51% | 2.57% | 31,224 | 31,921 | 697 | 44 |
| General Plant - Vehicles | 392.9 UT | 1,413,183.28 | 2.51% | 2.57% | 35,471 | 36,263 | 792 | 47 |
| General Plant - Vehicles | 392.9 UT | 19,313.32 | 2.51% | 2.57% | 485 | 496 | 11 | 1 |
| General Plant - Vehicles | 392.9 UT | 4,031,989.11 | 2.51% | 2.57% | 101,203 | 103,462 | 2,259 | - |
| General Plant - Vehicles | 392.9 WA | 39,302.46 | 2.87% | 2.65% | 1,128 | 1,040 | (88) | (6) |
| General Plant - Vehicles | 392.9 WA | 578,859.33 | 2.87% | 2.65% | 16,613 | 15,319 | (1,295) | - |
| General Plant - Vehicles | 392.9 WY | 173,932.38 | 3.27% | 3.37% | 5,688 | 5,859 | 171 | 11 |
| General Plant - Vehicles | 392.9 WY | 1,949,914.30 | 3.27% | 3.37% | 63,762 | 65,680 | 1,918 | - |
| General Plant - Vehicles | 392.9 OT | 51,384.00 | 2.51% | 2.18% | 1,290 | 1,122 | (167) | (10) |
| General Plant - Vehicles | 396.3 CA | 157,360 | 5.92% | 10.34% | 61,227 | 106,925 | 45,698 | - |
| General Plant - Vehicles | 396.3 ID | 1,322,100 | 9.55% | 9.15% | 15,028 | 14,405 | (623) | (39) |
| General Plant - Vehicles | 396.3 OR | 5,501,554 | 7.22% | 9.71% | 126,261 | 121,027 | (5,233) | (5,233) |
| General Plant - Vehicles | 396.3 UT | 75,269 | 9.55% | 10.07% | 397,212 | 534,023 | 136,811 | - |
| General Plant - Vehicles | 396.3 UT | 3,218,384 | 9.55% | 10.07% | 7,188 | 7,577 | 389 | 23 |
| General Plant - Vehicles | 396.3 WA | 78,184 | 8.93% | 9.69% | 307,356 | 323,989 | 16,633 | - |
| General Plant - Vehicles | 396.3 WA | 1,619,168 | 8.93% | 9.69% | 6,982 | 7,578 | 596 | 38 |
| General Plant - Vehicles | 396.3 WY | 83,897 | 7.82% | 10.37% | 144,592 | 156,929 | 12,337 | - |
| General Plant - Vehicles | 396.3 WY | 2,323,366 | 7.82% | 10.37% | 6,561 | 8,703 | 2,142 | 135 |
| General Plant - Vehicles | 396.7 CA | 2,683,072 | 3.42% | 5.60% | 181,687 | 241,013 | 59,325 | - |
| General Plant - Vehicles | 396.7 ID | 5,259,976 | 5.81% | 3.87% | 91,761 | 150,371 | 58,610 | - |
| General Plant - Vehicles | 396.7 ID | 1,108,688 | 5.81% | 3.87% | 305,605 | 203,643 | (101,961) | (101,961) |
| General Plant - Vehicles | 396.7 OR | 20,650,824 | 4.88% | 5.39% | 64,415 | 42,924 | (21,491) | (1,355) |
| General Plant - Vehicles | 396.7 OR | 1,754,665 | 4.88% | 5.39% | 1,007,760 | 1,113,339 | 105,579 | - |
| General Plant - Vehicles | 396.7 OR | 147,956 | 4.88% | 5.39% | 85,628 | 94,598 | 8,971 | 566 |
| General Plant - Vehicles | 396.7 OT | 1,249,389 | 5.81% | 2.71% | 7,220 | 7,977 | 756 | 44 |
| General Plant - Vehicles | 396.7 OT | 724,648 | 5.81% | 2.71% | 72,590 | 33,842 | (38,747) | (2,444) |
| General Plant - Vehicles | 396.7 UT | 73,823 | 5.81% | 6.84% | 4,289 | 19,628 | (15,339) | (1,311) |
| General Plant - Vehicles | 396.7 UT | 12,448,540 | 5.81% | 6.84% | 723,260 | 851,194 | 127,934 | 8,068 |
| General Plant - Vehicles | 396.7 UT | 1,645,834 | 5.81% | 6.84% | 95,623 | 112,537 | 16,914 | 993 |
| General Plant - Vehicles | 396.7 UT | 29,897,495 | 5.81% | 6.84% | 1,737,044 | 2,044,303 | 307,258 | - |
| General Plant - Vehicles | 396.7 WA | 471,083 | 7.16% | 6.81% | 33,730 | 32,066 | (1,663) | (105) |
| General Plant - Vehicles | 396.7 WA | 4,934,725 | 7.16% | 6.81% | 353,326 | 335,905 | (17,422) | - |
| General Plant - Vehicles | 396.7 WY | 13,827,018 | 3.93% | 5.19% | 543,402 | 717,923 | 174,522 | 11,006 |
| General Plant - Vehicles | 396.7 WY | 9,887,251 | 3.93% | 5.19% | 388,569 | 513,364 | 124,795 | - |
| Total General Plant - Vehicles* | | 218,826,406 | 5.62% | 6.11% | 12,292,072 | 13,376,262 | 1,084,190 | (98,470) |
| General Plant - All Other | | | | | | | | |
| General Plant - All Other | ID | 4,868 | 2.36% | 2.01% | 115 | 98 | (17) | (17) |
| General Plant - All Other | SG | 1,228 | 2.36% | 2.32% | 29 | 28 | (0) | (0) |

PACIFICORP
 Depreciation Rate Comparison - Plant Balances as of December, 2006

| Description | AF | Plant-in-Service | Depreciation Rate | | Total Company Depreciation | | | ID |
|---------------------------------|-------|------------------|-------------------|----------|----------------------------|------------|-------------|-----------|
| | | | EXISTING | PROPOSED | EXISTING | PROPOSED | DIFFERENCE | |
| General Plant - All Other | UT | 34,071 | 2.36% | 2.32% | 804 | 790 | (14) | - |
| General Plant - All Other | WY | 23,404 | 2.36% | 2.01% | 552 | 469 | (83) | - |
| General Plant - All Other | CA | 1,408,911 | 2.22% | 2.38% | 31,278 | 33,508 | 2,230 | - |
| General Plant - All Other | SG | 2,749 | 2.22% | 2.38% | 61 | 65 | 4 | 0 |
| General Plant - All Other | SG | 858,185 | 2.43% | 2.12% | 20,854 | 18,160 | (2,694) | (170) |
| General Plant - All Other | ID | 9,421,521 | 2.43% | 2.12% | 228,943 | 199,366 | (29,577) | (29,577) |
| General Plant - All Other | CN | 9,807 | 2.32% | 2.21% | 228 | 217 | (11) | (0) |
| General Plant - All Other | OR | 19,390,052 | 2.32% | 2.21% | 449,849 | 429,076 | (20,774) | - |
| General Plant - All Other | SG | 1,798,855 | 2.32% | 2.21% | 41,733 | 39,806 | (1,927) | (122) |
| General Plant - All Other | SO | 35,791,058 | 2.32% | 2.21% | 830,353 | 792,007 | (38,345) | (2,252) |
| General Plant - All Other | SO | 374,036 | 2.34% | 2.06% | 8,752 | 7,720 | (1,032) | (61) |
| General Plant - All Other | CN | 7,583,242 | 2.43% | 2.18% | 184,273 | 165,681 | (18,592) | (750) |
| General Plant - All Other | SG | 1,905,265 | 2.43% | 2.18% | 46,298 | 41,627 | (4,671) | (295) |
| General Plant - All Other | SO | 37,745,581 | 2.43% | 2.18% | 917,218 | 824,676 | (92,542) | (5,435) |
| General Plant - All Other | UT | 35,065,708 | 2.43% | 2.18% | 852,097 | 766,125 | (85,971) | - |
| General Plant - All Other | SG | 65,829,15 | 3.80% | 3.80% | 2,502 | 2,500 | (2) | (0) |
| General Plant - All Other | WA | 10,786,963.94 | 3.80% | 3.80% | 409,905 | 409,681 | (224) | - |
| General Plant - All Other | SG | 544,734 | 2.58% | 3.03% | 14,054 | 16,500 | 2,446 | 154 |
| General Plant - All Other | WY | 5,574,121 | 2.58% | 3.03% | 143,812 | 168,843 | 25,031 | - |
| General Plant - All Other | SO | 4,039,625 | 26.85% | 20.42% | 1,084,639 | 825,010 | (259,630) | (15,249) |
| General Plant - All Other | CA | 2,803,091 | 4.15% | 4.15% | 116,328 | 116,399 | 71 | - |
| General Plant - All Other | SG | 1,551,086 | 4.15% | 4.15% | 64,370 | 64,409 | 39 | 2 |
| General Plant - All Other | SG | 5,437,948 | 4.75% | 3.79% | 258,303 | 206,268 | (52,035) | (3,282) |
| General Plant - All Other | ID | 6,197,707 | 4.75% | 3.79% | 294,391 | 235,086 | (59,305) | (59,305) |
| General Plant - All Other | CN | 3,376,740 | 5.44% | 4.06% | 183,695 | 136,961 | (46,734) | (1,886) |
| General Plant - All Other | OR | 35,872,536 | 5.44% | 4.06% | 1,951,466 | 1,454,992 | (496,474) | - |
| General Plant - All Other | SG | 16,720,190 | 5.44% | 4.06% | 909,578 | 678,172 | (231,407) | (14,594) |
| General Plant - All Other | SO | 28,074,167 | 5.44% | 4.06% | 1,527,235 | 1,138,690 | (388,545) | (22,821) |
| General Plant - All Other | CN | 1,190,707 | 4.75% | 4.09% | 56,559 | 48,667 | (7,892) | (318) |
| General Plant - All Other | SE | 103,265 | 4.75% | 4.09% | 4,905 | 4,221 | (684) | (45) |
| General Plant - All Other | SG | 29,401,712 | 4.75% | 4.09% | 1,396,581 | 1,201,710 | (194,871) | (12,289) |
| General Plant - All Other | SO | 16,061,013 | 4.75% | 4.09% | 762,898 | 656,448 | (106,450) | (6,252) |
| General Plant - All Other | SSGCT | 14,157 | 4.75% | 4.09% | 672 | 579 | (94) | (7) |
| General Plant - All Other | UT | 27,813,566 | 4.75% | 4.09% | 1,321,144 | 1,136,800 | (184,345) | - |
| General Plant - All Other | SG | 3,444,922 | 5.30% | 5.24% | 182,581 | 180,567 | (2,014) | (127) |
| General Plant - All Other | WA | 9,345,241 | 5.30% | 5.24% | 495,298 | 489,835 | (5,463) | - |
| General Plant - All Other | SG | 13,597,450 | 4.86% | 5.40% | 660,836 | 734,716 | 73,880 | 4,659 |
| General Plant - All Other | SO | 180,662 | 4.86% | 5.40% | 8,780 | 9,762 | 982 | 58 |
| General Plant - All Other | WY | 18,487,587 | 4.86% | 5.40% | 898,497 | 998,946 | 100,450 | - |
| General Plant - All Other | SG | 4,026,752 | 4.31% | 3.18% | 173,553 | 128,095 | (45,458) | (2,867) |
| General Plant - All Other | SSGCH | 854,308 | 4.31% | 3.18% | 36,821 | 27,176 | (9,644) | (563) |
| General Plant - All Other | SO | 6,488 | 4.31% | 3.18% | 280 | 206 | (73) | (4) |
| Total General Plant - All Other | | 396,991,106 | 4.17% | 3.62% | 16,573,118 | 14,390,658 | (2,182,461) | (173,414) |